

## ***ABSTRACT***

Corporate social responsibility is an element that is highly considered by investors before investing. Corporate social responsibility can also be used to increase company stock prices. The purpose of this study is to provide information about the effect of corporate social responsibility on firm value mediated by sales growth and firm size as a control variable.

This research was conducted on manufacturing companies listed on the Indonesia Stock Exchange (IDX) in 2015-2017 with a research sample of 222 companies. The analytical method used in this study is multiple linear analysis and path analysis with the help of SPSS 25 software.

The results of this study found that corporate social responsibility had a significant positive effect on firm value, corporate social responsibility had no effect on sales growth, sales growth had no effect on firm value. In addition, the results of the study also found that sales growth cannot mediate the relationship between corporate social responsibility and firm value.

**Keywords:** Corporate social responsibility, sales growth, firm value, firm size.