

## ***ABSTRACT***

***Aldha Pradina, 71210313018, The Effect of Good Corporate Governance (GCG) Implementation on Company Value with Corporate Social Responsibility (CSR) as a Moderating Variable in Manufacturing Companies in the Consumer Goods Industry Sector Listed on the IDX. Supervised by Heny Triastuti Kurnianingsih, S.E., M.Si. as Supervisor I and Lusi Elviani Rangkuti, S.E., M.Si. as Supervisor II Skripsi 2025.***

This study aims to determine the partial effect of the implementation of Good Corporate Governance (GCG) on company value with Corporate Social Responsibility (CSR) as a moderating variable. The population of this study is 47 consumer goods manufacturing companies listed on the Indonesian stock exchange in the 2021-2023 sector. The sample was selected using the purposive sampling method with 4 predetermined criteria, so that a total sample of 48 data was obtained with 16 companies for each period. The type of data used in this study is secondary data. The analysis method in this study uses Moderated Regression Analysis (MRA). The results of this study indicate that with the help of SPSS 29 software. The results of this test indicate that Good Corporate Governance proxied by managerial ownership has a positive and significant effect on company value, Good Corporate Governance proxied by institutional ownership has a positive and significant effect on company value and Good Corporate Governance proxied by the audit committee does not have a positive and significant effect on Company Value. Corporate social responsibility is able to moderate good corporate governance as proxied by managerial ownership towards Company value, corporate social responsibility is not able to moderate good corporate governance as proxied by institutional ownership towards Company value and corporate social responsibility is not able to moderate good corporate governance as proxied by audit committee towards Company value.

***Keywords : Good Corporate Governance, Managerial Ownership, Institutional Ownership, Audit Committee, Company Value and Corporate Social Responsibility***

## ABSTRAK

**Aldha Pradina, 71210313018, Pengaruh Penerapan Good Corporate Governance (GCG) Terhadap Nilai Perusahaan Dengan Corporate Social Responsibility (CSR) Sebagai Variabel Moderating Pada Perusahaan Manufaktur Sektor Industri Barang Konsumsi Yang Terdaftar Di BEI. Dibimbing Oleh Heny Triastuti Kurnianingsih, S.E.,M.Si. sebagai pembimbing I dan Lusi Elviani Rangkuti, S.E.,M.Si. Sebagai pembimbing II, Skripsi 2025.**

Penelitian ini bertujuan untuk mengetahui pengaruh secara parsial dari pengaruh penerapan good corporate governance (gcg) terhadap nilai perusahaan dengan corporate social responsibility (csr) sebagai variabel moderating. Populasi penelitian ini ialah 47 perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di bursa efek indonesia pada tahun 2021-2023. Sampel dipilih menggunakan metode purposive sampling dengan 4 kriteria yang telah ditemukan maka diperoleh sampel keseluruhan sebanyak 48 data dengan jumlah Perusahaan sebanyak 16 perusahaan setiap periode. Jenis data yang digunakan dalam penelitian ini adalah data sekunder. Metode analisis dalam penelitian ini menggunakan Moderated Regression Analysis (MRA). Hasil penelitian ini menunjukkan dengan bantuan software SPSS 29. Hasil pengujian ini menunjukkan good corporate governance yang diproxy kepemilikan manajerial berpengaruh positif dan signifikan terhadap nilai perusahaan, good corporate governance yang diproxy kepemilikan institusional berpengaruh positif dan signifikan terhadap nilai perusahaan dan good corporate governance yang diproxy komite audit tidak berpengaruh positif dan signifikan terhadap nilai Perusahaan. Corporate social responsibility mampu memoderasi good corporate governance yang diproxy kepemilikan manajerial terhadap nilai Perusahaan, corporate social responsibility tidak mampu memoderasi good corporate governance yang diproxy kepemilikan institusional terhadap nilai Perusahaan dan corporate social responsibility tidak mampu memoderasi good corporate governance yang diproxy komite audit terhadap nilai Perusahaan.

**Kata Kunci : *Good Corporate Governance, Kepemilikan Manajerial, Kepemilikan Institusional, Komite Audit, Nilai Perusahaan dan Corporate Social Responsibility***