

## **ABSTRACT**

*This study aims to analyze whether good corporate governance moderates the relationship between corporate social responsibility and financial performance. Good corporate governance is measured using four proxies, namely managerial ownership, institutional ownership, independent commissioners and audit committee. Financial performance is measured by using the ROE and CSR using 79 index issued by the GRI.*

*The sample in this study are listed on the Stock Exchange SOE period 2008-2011 by using purposive sampling. Samples obtained 10 companies by the number of observations by 37 samples (for four years with three data outliers). The data used are annual reports from each company were obtained from the IDX website and the websites of each company. Hypothesis testing was done with R version 2.11.1. The results showed that the GCG does not moderate the relationship of CSR and financial performance significantly.*

*Keywords: Corporate Governance, CSR, ROE, managerial ownership, institutional ownership, independent commissioner, audit committee.*