There are several objectives of the establishment of a company. The goal was the first company to achieve maximum profitability or profit maximization. The second purpose is the company that wants to prosper the company owners or shareholders. While the company’s third goal is to maximize the value of the company is reflected in its stock price. Enterprise value is influenced by many factors, one of which is through good corporate governance or good corporate governance. Corporate governance is a system that regulates and controls the company which is expected to provide and enhance the company’s value to shareholders. Implementation of Corporate Social Responsibility as a moderating variable chosen as Corporate Social Responsibility is part of good corporate governance is expected to strengthen the relationship with the value of good corporate governance of the company.

This research is a quantitative study, by using secondary data. Analysis model using the classical assumption test consists of a test heterokedasticity, non-autocorrelation test and the test for normality. Followed by analysis using regression analysis Moderation.

The results showed that, application of good corporate governance in proportion with Managerial Ownership (X1), Proportion of Independent Commissioner (X2), Audit Committee (X3), Independence of the Audit Committee (X4), Audit Committee Meeting Frequency (X5) and Frequency of Board Meeting Commissioner (X5) simultaneously significant effect on firm value (Tobin’s Q). With the results of R Square of 61.1 % means that the variable Tobin’s Q (Y) in the six variables explain the presence of moderating variables of Corporate Social Responsibility (Z). While the remaining 38.9 % is explained by other variables or independent variables in the regression equation outside.