ABSTRACT

This study aims to examine the effect of CSR on financial performance with the role of risk as a mediating variable. The dependent variable in this study is the company's financial performance, the independent variable in this study is CSR, and the mediating variable in this study is risk.

The research sample used is a mining company listed on the Indonesia Stock Exchange during 2018-2022. The sample selection technique used is purposive sampling to obtain samples that meet predetermined criteria. A total of 30 companies met the criteria with a total of 150 data. This research data is secondary data sourced from the company's annual report and sustainability report released from the company's official website. The analysis used in processing this research data is multiple linear regression analysis.

The results showed that CSR variables have a significant positive influence on CFP. CSR variables have a positive and significant influence on risk. Risk variables mediate the relationship between CSR and corporate financial performance.

Keywords: CSR, financial performance, corporate risk