

## ABSTRACT

*This study aims to analyse the effect of Corporate Social Responsibility (CSR), company SIZE, and liquidity on company Financial Performance, and test the role of Leverage as a mediating variable in manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 period. The study population consisted of 345 manufacturing companies, but the sample used was 29 companies. The research method uses path analysis with secondary data from the company's financial statements.*

*The results showed that CSR has a significant negative effect on Financial Performance, company SIZE has a significant marginal positive effect, and liquidity has a significant negative effect on Financial Performance. Leverage acts as a significant mediator in the relationship between firm SIZE and liquidity on Financial Performance, with the effect of Leverage on Financial Performance is negative and significant. However, Leverage does not mediate the relationship between CSR and Financial Performance as the effect of CSR on Leverage is not significant.*

*In conclusion, firm SIZE and liquidity affect Financial Performance both directly and indirectly through Leverage, while CSR only has a direct effect. This finding confirms the importance of managing capital structure and managing CSR separately to improve Corporate Financial Performance.*

***Keywords: Corporate Social Responsibility, Company SIZE, Liquidity, Leverage, Financial Performance, Manufacturing Companies.***