

ABSTRACT

This research aims to examine the role of Corporate Social Responsibility (CSR) on the financial performance of companies, with financial risk serving as a mediating variable, in transportation and logistics companies listed on the Indonesia Stock Exchange from 2020 to 2022. This study refers on stakeholder theory and agency theory.

The population used in this research consists of transportation and logistics companies listed on the Indonesia Stock Exchange (IDX) during the period from 2020 to 2022. Purposive sampling was employed in the selection of the research sample, resulting in 39 research samples over three consecutive years (2020-2022).

The analysis results indicate that Corporate Social Responsibility (CSR) has a positive impact on a company's financial performance in Indonesia. This study also found that CSR does not have a correlation with corporate risk. Additionally, it was discovered that financial risk, as a mediating variable between CSR and financial performance, does not have any influence.

Keywords: *Corporate Social Responsibility, Corporate Financial Performance (CFP), corporate financial risk.*

