

ABSTRACT

This study aims to examine how stakeholders (creditors, mass media, consumers) can influence company performance with the mediating role of CSR disclosure in Indonesia, in the 2019-2021 period. This study uses the dependent variable company performance independent variables (creditors, mass media, consumers) and CSR disclosure mediating variables.

The population used in this study are manufacturing companies listed on the Indonesia Stock Exchange for the 2019-2021 period. By using purposive sampling in selecting the sample, a total of 126 research samples were obtained in three consecutive years (2019-2021). The research hypothesis uses multiple regression analysis method.

The findings of this study reveal that there is a positive influence of the mass media on CSR disclosure, CSR disclosure on company performance, and consumers on company performance. while the results of the study also show that there is no influence of creditors on CSR, consumers on CSR disclosure, creditors on company performance and mass media on company performance and there is no influence of stakeholders (creditors, mass media, and consumers) on company performance by mediating CSR disclosure .

Keywords: Creditors, Massa Media, Consumer Proximity, Disclosure of CSR, Company Performance



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