

## ABSTRAK

Tujuan dari penelitian ini untuk menguji dan menganalisis peran *Enterprise Risk Management* dalam memediasi *Corporate Social Responsibility* terhadap kinerja keuangan. Sumber data penelitian ini menggunakan data sekunder. Populasi yang digunakan adalah perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2018-2022. Dalam teknik pengambilan sampel penelitian ini menggunakan metode *purposive sampling*, yaitu teknik pengambilan sampel berdasarkan kriteria yang telah ditentukan, sehingga total observasi yang terdapat dalam penelitian ini berjumlah 155 observasi. Data diolah menggunakan SPSS 20. Model analisis regresi linear berganda dan menggunakan analisis jalur (*Path Analysis*). Hasil penelitian ini menunjukkan bahwa *Corporate Social Responsibility* (CSR) tidak berpengaruh terhadap *Enterprise Risk Management* (ERM), *Corporate Social Responsibility* (CSR) berpengaruh negatif terhadap kinerja keuangan, *Enterprise Risk Management* (ERM) berpengaruh terhadap kinerja keuangan, *Enterprise Risk Management* (ERM) tidak mampu memediasi pengaruh *Corporate Social Responsibility* (CSR) terhadap kinerja keuangan pada perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia tahun 2018-2022.

**Kata kunci:** *Enterprise Risk Management, Corporate Social Responsibility, Kinerja Keuangan, leverage, ukuran perusahaan*

## **ABSTRACT**

*The purpose of this study was to test and analyze the role of Enterprise Risk Management in mediating Corporate Social Responsibility on financial performance. The data source of this research uses secondary data. The population used is mining companies listed on the Indonesia Stock Exchange in the 2018-2022 period. In this research sampling technique using purposive sampling method, which is a sampling technique based on predetermined criteria, so that the total observations contained in this study amounted to 155 observations. The data was processed using SPSS 20. Multiple linear regression analysis models and using path analysis. The results of this study indicate that Corporate Social Responsibility (CSR) has no effect on Enterprise Risk Management (ERM), Corporate Social Responsibility (CSR) has a negative effect on financial performance, Enterprise Risk Management (ERM) has a positive effect on financial performance, Enterprise Risk Management (ERM) is unable to mediate the effect of Corporate Social Responsibility (CSR) on financial performance in mining companies listed on the Indonesia Stock Exchange in 2018-2022.*

*Keywords: Enterprise Risk Management, Corporate Social Responsibility, Financial Performance, leverage, company size*