

ABSTRACT

This study aims to examine the effect of Intellectual Capital, Good Corporate Governance, and Corporate Social Responsibility on financial performance with earnings management as a mediating variable. Intellectual Capital, Good Corporate Governance, and Corporate Social Responsibility are independent variables. Then the dependent variable used is financial performance, and the mediating variable is earnings management

The sample of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2018-2020 with a total of 87 companies. The sample selection method used purposive sampling method by preparing the criteria and requirements that had been determined by the researcher. The analytical method used in this study is the Partial Least Square method

The results of the study show that Intellectual Capital and Corporate Social Responsibility have a positive influence on financial performance. Good Corporate Governance has no significant and positive effect on financial performance. Earnings management has a negative effect on financial performance. In addition, there are results that show an indirect influence where earnings management is not able to mediate Good Corporate Governance and Corporate Social Responsibility on financial performance.

Keywords : Intellectual Capital, Good Corporate Governance, Corporate Social Responsibility, Earnings Management, Financial Performance.