

ABSTRACT

This study aims to examine the effect of earnings management and institutional ownership on financial performance moderated by CSR. The research was conducted on manufacturing companies listed on the Indonesia Stock Exchange in 2017-2021. The data used comes from Bloomberg. The sample was selected using a purposive sampling technique and the final sample obtained was 80 data with 16 companies. The data analysis technique uses the SEM-PLS method with SmartPLS 3.0 software. The results show that management has no significant positive effect on financial performance, institutional ownership has a significant positive effect on financial performance, CSR is not able to strengthen the relationship between earnings management and financial performance, and CSR strengthens the relationship between institutional ownership and financial performance.

Keywords: *Earnings management, institutional ownership, financial performance, CSR*