

## ABSTRACT

*This study aims to examine the influence of Good Corporate Governance and Corporate Social Responsibility on financial performance with earnings management as mediating variable in mining companies listed on the Indonesia Stock Exchange (IDX).*

*The independent variables in this study include Good Corporate Governance mechanisms and Corporate Social Responsibility. The dependent variable is Financial Performance, with Earnings Management acting as a mediating variable.. This study has a population consisting of all mining companies listed on the Indonesia Stock Exchange (IDX) in the period of 2019-2022. The sample used was selected based on the purposive sampling method. The total sample of this study amounted to 84 company. This study used the Partial Least Square method.*

*The findings of this study indicate that Good Corporate Governance and Corporate Social Responsibility have a significant and positive effect on Financial Performance. Additionally, Earnings Management has positive and significant effect on Financial Performance. However, earnings management did not succeed in mediating the indirect effect of Good Corporate Governance and Corporate Social Responsibility on Financial Performance*

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