

## **ABSTRACT**

*This research aimed to analyze the good corporate governance and corporate social responsibility disclosure on financial performance as well as through earnings management as a mediating variable. The dependent variable in this research is financial performance measured by proxies ROA, EPS and TOBIN'S Q, while the independent variables in this research are the good corporate governance measured by proxies the independent board of commissioners proportion, audit committee, sum of meeting audit committee and corporate social responsibility measured use index 91 Global Reporting Initiative. Also, this research adds earnings management as mediating variable.*

*This research used 98 samples of manufacturing companies listed on The Indonesia Stock Exchange in 2016 & 2017. The data used in this study were analyzed using partial least square and carried out with the help of software WarpPLS 6.0 to examine the hypothesis.*

*The result shows that there is a positive effect of good corporate governance on financial performance, no effect of corporate social responsibility disclosure on financial performance, no effect of good corporate governance on earnings management, there is a positive effect of corporate social responsibility disclosure on earnings management, there is a positive effect of earnings management on financial performance, no effect of mediation of earnings management on the good corporate governance to financial performance and there is a positive effect of mediation of earnings management on corporate social performance to financial performance.*

*Keywords: Earnings management, Corporate social responsibility, Good corporate governance, Financial performance.*