

ABSTRACT

The purpose of this study was to determine the effect of Corporate Social Responsibility and Firm Size on Financial Performance with Earning Management as an Intervening Variable in Manufacturing Companies listed on the IDX in 2015-2019.

The population in this study were all manufacturing companies listed on the IDX in 2015-2019, as many as 129 companies. Samples were taken from manufacturing companies listed on the IDX for the 2015-2019 period reporting complete financial reports for the 2015-2019 period, so this study used 19 samples using purposive sampling technique with a technique based on consideration (judgment sampling). Hypothesis testing analysis techniques using multiple linear regression analysis.

The results of this study indicate that CSR has a negative and insignificant effect on earnings management, company size has a negative and significant effect on earnings management, CSR has a positive and insignificant effect on ROA, firm size has a positive and significant effect on ROA, earnings management has a negative and significant effect on earnings management. ROA, earnings management does not mediate the effect of CSR on firm performance, and earnings management is able to mediate the effect of firm size on performance.

Keywords: Corporate Social Responsibility, Firm Size, Financial Performance, and Earnings Management.