

## INTISARI

### **PENGARUH MANAJEMEN LABA TERHADAP KINERJA KEUANGAN DENGAN PEMODERASI *CORPORATE SOCIAL RESPONSIBILITY* (CSR)**

**Sarniati**

**Universitas Gadjah Mada  
Yogyakarta**

Penelitian ini bertujuan untuk menganalisis pengaruh dari manajemen laba terhadap kinerja keuangan, serta menganalisis efek moderasi CSR dalam hubungan antara manajemen laba dan kinerja keuangan. Kinerja keuangan dalam penelitian ini diukur dengan *Return On Asset* (ROA) yaitu membandingkan jumlah laba bersih dengan total aset perusahaan. Kemudian, manajemen laba diukur dengan variabel *discretionary accruals* dengan pendekatan *modified jones model*, serta CSR diukur dengan indeks pengungkapan berdasarkan standar *Global Reporting Initiative* (GRI) indeks G4. Variabel dependen dan independen diperoleh dari basis data Refinitiv Eikon, sedangkan untuk data CSR diperoleh dari situs web *Indonesia Stock Exchange* (IDX).

Sampel penelitian mencakup periode pengamatan dari tahun 2018 hingga 2021 dan merupakan perusahaan non-keuangan yang terdaftar pada *Indonesia Stock Exchange* (IDX). Penelitian ini menggunakan metode *purposive sampling* dan diperoleh sebanyak 1.784 sampel observasi. Analisis regresi moderasi digunakan untuk menguji pengaruh manajemen laba terhadap kinerja keuangan dengan CSR sebagai variabel moderasi. Hasil penelitian menunjukkan bahwa manajemen laba berpengaruh positif signifikan terhadap kinerja keuangan. Hasil penelitian juga menemukan bahwa CSR tidak mampu memperlemah hubungan negatif antara manajemen laba dan kinerja keuangan.

**Kata kunci:** Kinerja Keuangan, Manajemen Laba, CSR, Refinitiv Eikon, *Global Reporting Initiative*, *Indonesia Stock Exchange*

## **ABSTRACT**

### **THE EFFECT OF EARNINGS MANAGEMENT ON FINANCIAL PERFORMANCE WITH MODERATION OF CORPORATE SOCIAL RESPONSIBILITY (CSR)**

**Sarniati**

**Universitas Gadjah Mada  
Yogyakarta**

*This study aims to analyze the influence of earnings management on financial performance, as well as analyze the moderating effect of CSR on the relationship between earnings management and financial performance. Financial performance in this study is measured by Return On Asset (ROA) that is comparing the amount of net profit with the company's total assets. Then, earnings management is measured by variable discretionary accruals with approach modified jones model, and CSR is measured by a standard-based disclosure index Global Reporting Initiative (GRI) index G4. The dependent and independent variables were obtained from the Refinitiv Eikon database, while the CSR data was obtained from the website Indonesia Stock Exchange (IDX).*

*The research sample covers the observation period from 2018 to 2021 and is a registered non-financial company Indonesia Stock Exchange (IDX). This research uses the method purposive sampling and obtained as many as 1,784 observation samples. Moderation regression analysis is used to test the effect of earnings management on financial performance with CSR as a moderating variable. The results of the study show that earnings management has a significant positive effect on financial performance. The results of the study also found that CSR is not able to weaken the negative relationship between earnings management and financial performance.*

**Keywords:** *Financial Performance, Earnings Management, CSR, Refinitiv Eikon, Global Reporting Initiative, Indonesia Stock Exchange*