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THESIS

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY ON
FINANCIAL PERFORMANCE WITH EARNINGS MANAGEMENT AS
MEDIATING VARIABLE

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ABSTRACT

This study aims to obtain empirical evidence on the effect of corporate social responsibility on financial performance as well as through earnings management as a mediating variable. This research was conducted on non-financial companies listed on the European Stock Exchange from 2013-2022. The sample in this study was obtained using a purposive sampling technique and based on predetermined criteria, a sample of 1690 firm-years was obtained. The source of research data comes from the Refinitive Eikon Datastream. Hypothesis testing using SEM-PLS with WarpPLS 7.0 software. The results show mixed results. This study result shows partial mediation of earnings management on the effect of CSR disclosure on financial performance. The result of this study has implications that CSR disclosure encourages information transparency related to financial performance.

Keywords: *CSR disclosure, Financial Performance, Earnings Management*

