

Pengaruh Mekanisme Good Corporate Governance dan Corporate Social Responsibility terhadap Kinerja Keuangan dengan Manajemen Laba sebagai variabel mediasi (pada Perusahaan Non Keuangan yang terdaftar di Bursa Efek Indonesia periode tahun 2013-2018) = The Effect of Good Corporate Governance mechanism and Corporate Social Responsibility on Financial Performance with Earnings Management as a mediating variable (on non-financial companies listed on the Indonesia Stock Exchange for the period 2013-2018)

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Abstrak

The purpose of this paper is to determine the direct influence of the mechanism of good corporate governance (GCG) and corporate social responsibility (CSR) on financial performance as well as through earnings management as a mediating variable. The data used in this research are secondary data involving 115 companies listed on the Indonesian Stock Exchange for the period of 2014. The data used in this study are analyzed using partial least square and carried out with the help of SmartPLS 2.0 software. The results show that the mechanism of GCG doesn't have effect on earnings management, CSR has a negative effect on earnings management, mechanism of GCG has a positive effect on financial performance, but CSR and earnings management don't have effect on financial performance. The results also show earnings management cannot be a mediation between GCG mechanisms and financial performance or CSR and financial performance.