

## ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility* (CSR) dan *Earning Management* terhadap Kinerja Keuangan perusahaan jasa sektor keuangan perbankan yang listing di Bursa Efek Indonesia pada tahun 2019-2022. Variabel dependen Kinerja Keuangan yang diukur menggunakan *Return on Assets*, Variabel independen *Corporate Social Responsibility* (CSR) dan *Earning Management*. Metode analisis yang digunakan dalam penelitian ini adalah metode data panel dengan bantuan program Eviews 9. Sampel penelitian ini terdiri 13 perusahaan jasa keuangan perbankan dengan teknik *purposive sampling* sebagai metode pengambilan sampel. Secara parsial *Corporate Social Responsibility* (CSR) berpengaruh positif terhadap Kinerja Keuangan, selanjutnya *Earning Management* tidak berpengaruh positif terhadap Kinerja Keuangan. Sedangkan secara simultan *Corporate Social Responsibility* (CSR) dan *Earning Management* berpengaruh positif terhadap Kinerja Keuangan.

Kata kunci : *Corporate Social Responsibility, Earning Management, Return on Assets*

## **ABSTRAC**

*This study aims to analyze the effect of Corporate Social Responsibility (CSR) and Earning Management on the Financial Performance of banking financial sector service companies listed on the Indonesia Stock Exchange in 2019-2022. The dependent variable of financial performance is measured using Return on Assets, independent variable Corporate Social Responsibility (CSR) and Earning Management. The analytical method used in this study is the panel data method with the help of the Eviews 9 program. The sample of this study consisted of 13 banking financial services companies using purposive sampling technique as the sampling method. Partially Corporate Social Responsibility (CSR) does not have a positive effect on Financial Performance, then Earning Management also does not have a positive effect on Financial Performance. While simultaneously Corporate Social Responsibility (CSR) and Earning Management have no positive effect on Financial Performance.*

*Keywords : Corporate Social Responsibility, Earning Management, Return on Assets*