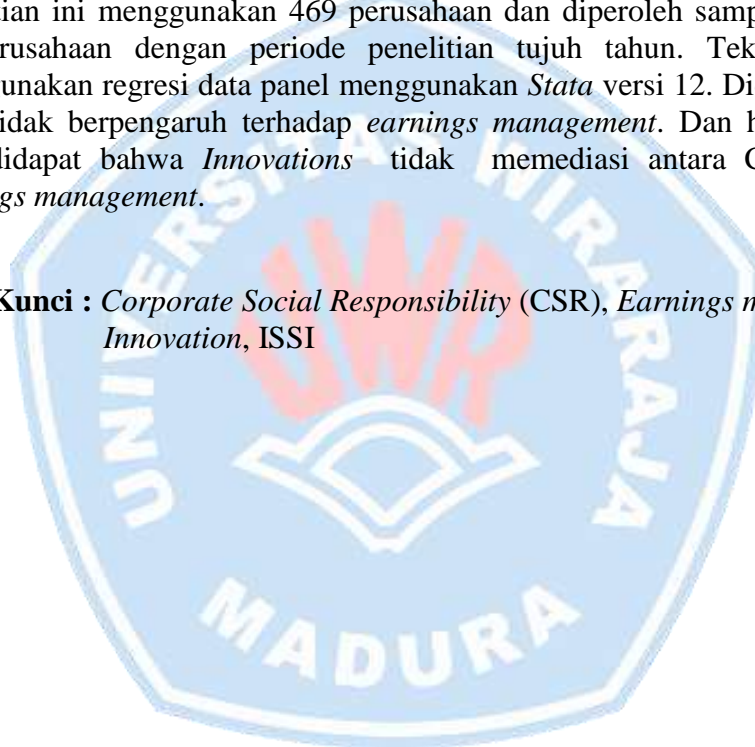


ABSTRAK

Disty Putri Utami, 2022. Dampak *Corporate Social Responsibility* (CSR) terhadap *Earnings Management* dengan *Innovations* sebagai Variabel Mediasi Pada Index Saham Syariah Indonesia. Skripsi: Program Studi Akuntansi Fakultas Ekonomi dan Bisnis Universitas Wiraraja. Pembimbing: Hafidhah, S.E., M.Ak.

Tujuan dari penelitian ini untuk mengetahui apakah *Corporate Social Responsibility* berpengaruh signifikan terhadap *Earnings Management* dan untuk mengetahui peran *Innovations* dalam memediasi antara *Corporate Social Responsibility* dengan *Earnings Management* yang terdaftar di Index Saham Syariah Indonesia. Penelitian ini menggunakan metode pendekatan kuantitatif dengan menggunakan analisis regresi data panel. Populasi pada penelitian ini menggunakan 469 perusahaan dan diperoleh sampel sebanyak 55 perusahaan dengan periode penelitian tujuh tahun. Teknik analisis menggunakan regresi data panel menggunakan *Stata* versi 12. Didapat bahwa CSR tidak berpengaruh terhadap *earnings management*. Dan hasil lainnya juga didapat bahwa *Innovations* tidak memediasi antara CSR dengan *earnings management*.

Kata Kunci : *Corporate Social Responsibility* (CSR), *Earnings management*, *Innovation*, ISSI



ABSTRACT

Disty Putri Utami, 2022. *Impact of Corporate Social Responsibility (CSR) on Earnings Management with Innovations as a Mediation Variable in the Indonesian Sharia Stock Index. Thesis: Accounting Study Program, Faculty of Economics and Business, Wiraraja University. Supervisor: Hafidhah, S.E., M.Ak.*

The purpose of this study is to determine whether Corporate Social Responsibility has a significant effect on Earnings Management and to determine the role of Innovations in mediating between Corporate Social Responsibility and Earnings Management listed on the Indonesian Sharia Stock Index. This study uses a quantitative approach using panel data regression analysis. The population in this study used 469 companies and obtained a sample of 55 companies with a study period of seven years. The analysis technique uses panel data regression using Stata version 12. It is found that CSR has no effect on earnings management. And other results also show that Innovations cannot mediate between CSR and earnings management.

Keywords : *Corporate Social Responsibility (CSR), Earnings Management, Innovation, ISSI.*

