RINGKASAN

Penelitian ini mengeksplorasi Peran Mediasi Manajemen Laba Pada Pengaruh Pengungkapan *Corporate Sustainability Reporting* Terhadap Kinerja Keuangan Perusahaan Yang Terdaftar Pada Indeks Sri-Kehati Di Bursa Efek Indonesia Tahun 2022-2023. *Corporate Sustainability Reporting* (CSR) mengacu pada komitmen perusahaan untuk beroperasi secara etis dan berkelanjutan. Hal mengintegrasikan antara lingkungan, sosial, dan tata kelola (ESG) ke dalam praktik bisnis, serta memastikan bahwa kegiatan operasional perusahaan berdampak positif pada masyarakat dan lingkungan sambil mempertahankan profitabilitas.

Jenis penelitian ini adalah penelitian kuantitatif dengan metode analisis regresi menggunakan metode kausal step. Dengan metode pengambilan sampel yaitu purposive sampling, Sumber data penelitian ini merupakan data sekunder yang didapatkan langsung dari perusahaan yang terdaftar di indeks SRI-KEHATI melalui web BEI atau web resmi perusahaan terkait.

Hasil analisis penelitian menunjukan bahwa; (1) Pengungkapan *Corporate Sustainability Reporting* (CSR) tidak berpengaruh signifikan terhadap kinerja keuangan; (2) Pengungkapan *Corporate Sustainability Reporting* (CSR) tidak berpengaruh signifikan terhadap manajemen laba; (3) Pengungkapan manajemen laba berpengaruh positif dan signifikan terhadap kinerja keuangan; dan (4) Pengungkapan *Corporate Sustainability Reporting* (CSR) yang dimediasi oleh manajemen laba tidak berpengaruh signifikan terhadap kinerja keuangan.

Kata Kunci: *Corporate Sustainability Reporting*, Kinerja Keuangan, Manajemen Laba

SUMMARY

This study explores the Mediating Role of Earnings Management on the Effect of Corporate Sustainability Reporting Disclosure on the Financial Performance of Companies Listed on the Sri-Kehati Index on the Indonesia Stock Exchange in 2022-2023. Corporate Sustainability Reporting (CSR) refers to a company's commitment to operate ethically and sustainably. It integrates environmental, social, and governance (ESG) into business practices, and ensures that the company's operations have a positive impact on society and the environment while maintaining profitability.

This type of research is quantitative research with regression analysis method using causal step method. With the sampling method, namely purposive sampling, the data source of this research is secondary data obtained directly from companies listed on the SRI-KEHATI index through the IDX website or the official website of the relevant company.

The results of the research analysis show that; (1) Disclosure of Corporate Sustainability Reporting (CSR) has no significant effect on financial performance; (2) Disclosure of Corporate Sustainability Reporting (CSR) has no significant effect on earnings management; (3) Disclosure of earnings management has a positive and significant effect on financial performance; and (4) Disclosure of Corporate Sustainability Reporting (CSR) mediated by earnings management has no significant effect on financial performance.

Keywords: Corporate Sustainability Reporting, Financial Performance, Earnings Management