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EARNINGS MANAGEMENT AND AUDIT COMMITTEE INFLUENCE ON CSR WITH FINANCIAL PERFORMANCE MEDIATION

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Abstract: Financial reporting is a crucial aspect of the accounting system for communicating financial performance to stakeholders. Financial performance, particularly profit, is often influenced by earnings management practices that may pose information risks to investors. The audit committee plays an essential role in overseeing financial reports and reducing earnings manipulation risks. Corporate social responsibility (CSR) is another key element affected by financial performance and earnings management practices. This study aims to analyze the effects of earnings management and the audit committee on CSR, with financial performance as a mediating variable. Earnings management is measured using discretionary accruals, the audit committee is measured by the number of members, financial performance is assessed using return on equity (ROE), and CSR is evaluated using the CSRI index based on GRI G4. This quantitative research uses panel data from 33 conventional banks listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022 with 99 observations. Data analysis was conducted using SPSS 25. The results show that earnings management has a negative but insignificant effect on financial performance, while the audit committee has a positive and insignificant effect. Earnings management positively but insignificantly affects CSR, whereas the audit committee has a negative and significant effect on CSR. Financial performance does not mediate the relationship between earnings management and CSR but mediates the relationship between the audit committee and CSR. This study contributes to a deeper understanding of financial reporting dynamics, audit oversight, and CSR implementation.

Keywords: Audit Committee; Corporate Social Responsibility; Earnings Management; Financial Performance

Abstrak: *Pelaporan keuangan merupakan aspek penting dalam sistem akuntansi untuk menyampaikan kinerja keuangan kepada pemangku kepentingan. Kinerja keuangan, khususnya laba, sering dipengaruhi oleh praktik manajemen laba yang dapat menimbulkan risiko informasi bagi investor. Komite audit berperan penting dalam mengawasi laporan keuangan dan mengurangi risiko manipulasi laba. Selain itu, tanggung jawab sosial perusahaan (CSR) menjadi elemen penting yang dipengaruhi oleh kinerja keuangan dan praktik manajemen laba. Penelitian ini bertujuan menganalisis pengaruh manajemen laba dan komite audit terhadap CSR dengan kinerja keuangan sebagai variabel mediasi. Manajemen laba diukur dengan akrual diskresioner, komite audit dilihat dari jumlah anggota, kinerja keuangan menggunakan return on equity (ROE), dan CSR diukur dengan indeks CSRI berbasis GRI G4. Penelitian kuantitatif ini menggunakan data panel dari 33 bank konvensional yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2022 dengan 99 observasi. Analisis data menggunakan SPSS 25. Hasil penelitian menunjukkan bahwa manajemen laba berpengaruh negatif namun tidak signifikan terhadap kinerja keuangan, sedangkan komite audit berpengaruh positif dan tidak signifikan. Manajemen laba berpengaruh positif tetapi tidak signifikan terhadap CSR, sedangkan komite audit berpengaruh negatif dan signifikan terhadap CSR. Kinerja keuangan tidak memediasi hubungan manajemen laba dengan CSR, tetapi memediasi hubungan komite audit dengan CSR. Penelitian ini berkontribusi dalam memperluas pemahaman tentang dinamika pelaporan keuangan, pengawasan audit, dan implementasi CSR.*
Kata kunci: *Audit Committee; Corporate Social Responsibility; Earnings Management; Financial Performance*

INTRODUCTION

Financial reporting is a crucial aspect of the accounting system, serving to convey an organization's financial performance results to stakeholders and the public. Through this reporting, information regarding an entity's financial position, performance, and cash flows can be obtained, which in turn supports better decision-making (Satiman, 2019). Financial reporting also functions as a communication medium between management and various related parties, both internal and external (Daeli & Hasnawati 2023). In this context, financial performance, particularly corporate earnings, becomes the primary focus. Earnings are a key indicator reflecting the results of a company's business activities after the sales process and are often the main objective in corporate business strategies.

One of the factors that can influence financial performance is earnings management. Earnings management refers to actions taken by managers to influence profit reports for specific purposes (Scott 2015). This practice may involve accounting manipulation to achieve the desired profit targets, which often do not reflect the actual economic conditions (Utpala & Wibowo, 2021). Therefore, earnings management practices can pose risks for investors and other stakeholders because the information presented in financial reports becomes less accurate.

The audit committee plays a crucial role in mitigating earnings manipulation risks. The audit committee is responsible for overseeing the internal control system and the quality of financial reports, as well as reducing potential conflicts of interest between management and company owners (ikai.id 2022). However, research findings regarding the impact of the audit committee on financial performance remain inconsistent. Some studies indicate a significant influence, while others present different results (Shanti 2020; Rahmawati et al. 2021). The inconsistency in these findings serves as a basis for further research to gain a deeper understanding of the audit committee's role in financial performance.

Corporate Social Responsibility (CSR) is also an essential aspect of financial reporting and corporate reputation. CSR reflects a company's social and environmental responsibilities and is often influenced by financial performance and earnings management practices. Companies with strong financial performance tend to have greater resources for CSR allocation, which can enhance corporate reputation and relationships with stakeholders (Tumewu 2014; Utpala & Adiwibowo 2021). Furthermore, an effectively functioning audit committee can encourage broader CSR disclosure due to stricter oversight of corporate policies.

Based on the discussion above, this study aims to examine the relationship between earnings management, audit committees, and CSR in relation to financial performance, where financial performance acts as a mediating variable. This research will focus on banking companies listed on the Indonesia Stock Exchange (IDX), as this sector plays a vital role in the economy and has significant social responsibilities. By analyzing the relationships among these variables, this study is expected to deepen the understanding of financial reporting dynamics and its contribution to corporate transparency and accountability.

METHOD

This study aims to obtain empirical evidence on how earnings management and the audit committee influence corporate social responsibility (CSR), with financial performance as an intervening variable. The data used in this study are secondary data sourced from financial reports, annual reports, and sustainability reports of conventional banking companies listed on the Indonesia Stock Exchange (IDX) during the 2020-2022 period. The sample data were accessed through the website www.idx.co.id and the respective company websites. The sampling technique used in this study is purposive sampling. From the total of 43 conventional banking companies listed on the Indonesia Stock Exchange during the 2020-2022 period, 33 companies were selected, multiplied by three years of observation, resulting in 99 selected company-year observations.

The sample selection was conducted based on criteria aligned with research needs. The results of the descriptive statistical tests are presented in Table 1.

Table 1. Results of Descriptive Statistical Tests

Sample Criteria	Total
Conventional banks listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022	43
Conventional banks that published annual reports consecutively from 2020 to 2022	43
Conventional banks that did not publish annual reports consecutively from 2020 to 2022	(0)

Sample Criteria	Total
Conventional banks that published sustainability reports consecutively from 2020 to 2022	43
Conventional banks that did not publish sustainability reports consecutively from 2020 to 2022	(0)
Conventional banks that reported financial figures in rupiah from 2020 to 2022	43
Conventional banks that did not report financial figures in rupiah from 2020 to 2022	(1)
Conventional banks that recorded consecutive profits from 2020 to 2022	42
Conventional banks that did not record consecutive profits from 2020 to 2022	(9)
Total research sample	33
Sample x number of observations = 33 companies x 3 years	99

Source: Processed data, 2024

The variables in this study consist of corporate social responsibility (CSR) as the dependent variable, while the independent variables include earnings management and the audit committee. Additionally, financial performance serves as an intervening variable that mediates the relationship between the independent and dependent variables.

Earnings management is defined as an effort by company managers to intervene or influence financial report information to provide stakeholders with a particular perspective on the company's performance and condition (Sulistyanto 2014). One indicator of earnings management is measured using discretionary accruals, which is formulated as follows:

$$DA_{it} = \frac{TA_{it}}{A_{it-1}} - NDA_{it}$$

Meanwhile, the audit committee is a group of individuals responsible for overseeing financial reports and assisting auditors in maintaining their independence from management. The audit committee consists of members of the company's board of commissioners who ensure transparency and accountability in financial reporting. The size of the audit committee can be calculated using the following formula (Tugiman 2014):

$$\text{KA} = \frac{\text{Number of Independent Audit Committees}}{\text{Total Number of Audit Committees}} \text{x } 100\%$$

As the dependent variable, corporate social responsibility (CSR) is a concept that integrates social and environmental concerns into business operations and company interactions with stakeholders voluntarily, aiming for business sustainability (Mardikanto, 2018). The CSR indicator can be measured using the formula:

$$CSR_t = \frac{\Sigma X_{ij}}{n_j}$$

Additionally, financial performance is an analysis conducted to assess how well a company has carried out its operations in accordance with proper business rules and principles (Fahmi, 2020). Financial performance in this study is measured using Return on Equity (ROE), with the formula:

$$ROE = \frac{\text{Profit After Tax}}{\text{Total Equity}} \text{x } 100\%$$

RESULT AND DISCUSSION

Classical Assumption Test

The normality test results are presented in Table 2.

Table 2. Normality Test Results

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		99
Normal Parameters[a,b]	*Mean*	.0000000
	Std. Deviation	.18958976
Most Extreme Differences	*Absolute*	.055
	Positive	.052
	Negative	-.055
Test Statistic		.055
Asymp. Sig. (2-tailed)		.200[c,d]

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.
d. This is a lower bound of the true significance.

Source: Processed Data by Researcher, 2024

Based on Table 2, the Asymp. Sig. value is 0.200 > 0.05. This indicates that the data distribution is normal, as there is no significant difference between the tested data and the standard data.
The P-Plot normality test is shown in Figure 1.

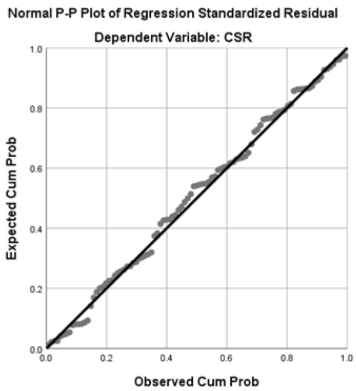

Figure 1. P-Plot Normality Test

Source: Processed Data by Researcher, 2024

From Figure 1, the points on the P-Plot are spread along the diagonal line. Therefore, the data is normally distributed.

The multicollinearity test results are presented in Table 3.

Table 3. Multicollinearity Test Results

Coefficients[a]			
		Collinearity Statistics	
Model		*Tolerance*	VIF
1	*(Constant)*		
	ML	.993	1.007
	KA	.990	1.010
	KK	.997	1.003

a. Dependent Variable: CSR

Source: Processed Data by Researcher, 2024

Based on Table 3, all VIF values are <10, and Tolerance values are >0.10. This indicates that multicollinearity does not occur in the data.

The autocorrelation test results are shown in Table 4.

Table 4. Autocorrelation Test Results

Model Summary[b]					
Model	R	*R Square*	*Adjusted R Square*	*Std. Error of the Estimate*	*Durbin-Watson*
1	.330[a]	.109	.081	.19256	.912

a. Predictors: (Constant), KK, ML, KA

b. Dependent Variable: CSR

Source: Processed Data by Researcher, 2024

Based on Table 4, the Durbin-Watson value is 1.735 > 0.912 < 2.265, indicating that autocorrelation is not present in this study.

The heteroscedasticity test results are illustrated in Figure 2.

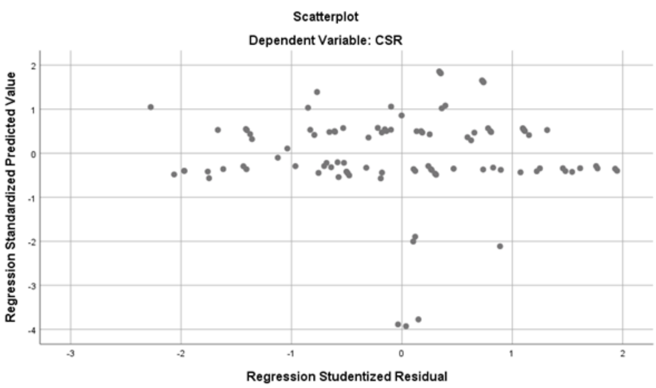

Figure 2. Heteroscedasticity Test

Source: Processed Data by Researcher, 2024

In Figure 2, the scatter plot points are distributed above and below the axis without forming wave patterns or narrowing and widening. The spread of points does not show any pattern, indicating that heteroscedasticity is not an issue in this study.

Hypothesis Testing

The results of the coefficient of determination test are presented in Table 5.

Table 5. Coefficient of Determination Test Results

Model Summary[b]					
Model	R	*R Square*	Adjusted R Square	*Std. Error of the Estimate*	*Durbin-Watson*
1	.330[a]	.109	.081	.19256	.912

a. Predictors: (Constant), KK, ML, KA
b. Dependent Variable: CSR
Source: Processed Data by Researcher, 2024

Based on Table 5, the Adjusted R Square value is 0.081, meaning that the independent variables (X) influence the dependent variable (Y) by 8.1%. The remaining 91.9% is explained by other variables not included in this study.

The F-test results are presented in Table 6.

Table 6. F-Test Results

ANOVA[a]

Model		*Sum of Squares*	*df*	*Mean Square*	F	Sig.
1	*Regression*	.430	3	.143	3.863	.012[b]
	Residual	3.523	95	.037		
	Total	3.952	98			

a. Predictors: (Constant), KK, ML, KA
b. Dependent Variable: CSR
Source: Processed Data by Researcher, 2024

Based on Table 6, the Sig. value is 0.012. Since 0.012 < 0.05, the hypothesis is accepted. This means that Earnings Management (X1) and Audit Committee (X2) simultaneously affect Corporate Social Responsibility (CSR).

Individual Significance Test (T-Test)

The T-test results for Equation I are shown in Table 7.

Table 7. T-Test Results - Equation I

Coefficients[a]						
		Unstandardized Coefficients		*Standardized Coefficients*		
Model		B	*Std. Error*	Beta	t	Sig.
1	(*Constant*)	.070	2.967		.024	.981
	ML	-.291	3.469	-.009	-.084	.933
	KA	5.175	9.379	.056	.552	.582

a. Dependent Variable: KK
Source: Processed Data by Researcher, 2024

By referring to the information presented in Table 7, it can be concluded that the hypothesis testing results in this study can be explained as follows:

The Effect of Earnings Management on Financial Performance
H1: Earnings management affects financial performance.

Based on the analysis conducted in Table 7, the t-value is 0.84 < t-table 1.984, while the significance level is 0.933 > 0.05. Thus, Hypothesis 1 is rejected. This proves that earnings management activities do not have a significant effect on financial performance. From these results, it can be concluded that earnings management practices may not be significantly effective in improving a company's financial performance. Earnings management is often used to present better performance than reality, which enhances market valuation and public trust. These findings are consistent with previous research conducted by (Anthoni & Yusuf, 2022).

The Effect of the Audit Committee on Financial Performance

H2: The audit committee affects financial performance.

Based on the analysis conducted in Table 7, the t-value is 0.522 < t-table 1.984, and the significance value is 0.582 > 0.05. Thus, Hypothesis 2 is rejected. This indicates that the Audit Committee does not have a significant effect on financial performance. From these results, it can be concluded that the role of the audit committee is becoming increasingly crucial in ensuring the resilience and accuracy of financial information, as well as addressing economic uncertainty challenges. They help banking companies remain focused on capital sustainability and risk management, thereby providing a positive impact, albeit not significantly, on financial performance amid rising economic uncertainty. These findings are consistent with previous research conducted by (Rahmawati, Susanti, dan Daing 2021).

The T-test results for Equation II are presented in Table 8.

Table 8. T-Test Results for Equation II

Coefficients[a]

	Model	*Unstandardized Coefficients* B	*Unstandardized Coefficients* *Std. Error*	*Standardized Coefficients* Beta	t	Sig.
1	(*Constant*)	.836	.065		12.858	.000
	ML	.024	.076	.031	.317	.752
	KA	-.693	.206	-.328	-3.365	.001
	KK	.002	.002	.068	.702	.484

a. Dependent Variable: CSR

Source: Processed Research Data, 2024

Based on Table 8, the hypothesis testing results are explained as follows:

The Effect of Earnings Management on Corporate Social Responsibility (CSR)

H3: Earnings management affects corporate social responsibility.

Based on the hypothesis testing results in Table 8, the t-value is 0.317 < t-table 1.984, with a significance value of 0.752 > 0.05. Thus, Hypothesis 3 is rejected. This indicates that earnings management does not have a significant effect on Corporate Social Responsibility (CSR). From these results, it can be concluded that companies may use CSR as a tool to maintain legitimacy in the public eye without being substantially influenced by earnings management practices. In this context, companies tend to choose CSR policies that align more with societal expectations and values, rather than being fully affected by the earnings management strategies they implement. These findings are consistent with previous research conducted by (Musofwan et al., 2022).

The Effect of the Audit Committee on Corporate Social Responsibility (CSR)

H4: The audit committee affects corporate social responsibility.

Based on the hypothesis testing results in Table 8, the t-value is 3.365 > t-table 1.984, with a significance value of 0.01 < 0.05. Thus, Hypothesis 4 is accepted. This indicates that the Audit Committee has a significant effect on Corporate Social Responsibility (CSR). From these results, it can be concluded that a company's success is measured not only in financial terms but also in its social and environmental impact. An effective Audit Committee can play a key role in ensuring that corporate decisions are sustainable and support the interests of all stakeholders, including investors, employees, the community, and the environment. These findings are consistent with previous research conducted by (Erawati dan Sari 2021).

The Effect of Financial Performance on Corporate Social Responsibility (CSR)

H5: Financial performance affects corporate social responsibility.

Based on the hypothesis testing results in Table 8, the t-value is 0.702 < t-table 1.984, with a significance value of 0.484 > 0.05. Thus, Hypothesis 5 is rejected. This indicates that financial performance does not have a significant effect on Corporate Social Responsibility (CSR). From these results, it can be concluded that while good financial performance can provide additional resources to support CSR initiatives, its direct influence on CSR commitment and implementation scale may be limited. Stakeholders such as investors, consumers, and the general public increasingly demand transparency and integrity in corporate practices, which can influence a company's decision to allocate resources for CSR regardless of its financial performance. These findings are consistent with previous research conducted by (Ell Sendi 2022) and (Jonathan dan Sinaga 2022).

Mediation Effect Test

The hypothesis testing results in this study are explained based on the information presented in Table 7 and Table 8 as follows:

The Effect of Earnings Management on Corporate Social Responsibility (CSR) with Financial Performance as an Intervening Variable

H6: Financial performance mediates the effect of earnings management on corporate social responsibility.

Based on the analysis of Tables 7 and 8, the direct effect value is 0.031, which is greater than the indirect effect value of 0.0026. Thus, Hypothesis 6 is rejected. This means that financial performance does not mediate the relationship between earnings management and Corporate Social Responsibility (CSR) in conventional banks from 2020 to 2022. From these results, it can be concluded that earnings management is often associated with practices that may compromise CSR aspects to achieve financial targets. However, strong financial performance can play a crucial role in mediating this relationship. When companies achieve good financial performance, they tend to have more resources and flexibility to allocate funds and resources to sustainable CSR programs. Thus, although earnings management practices may influence corporate decision-making regarding CSR, good financial performance can help mitigate its negative impact or even shift the company’s focus toward greater social responsibility. As a result, considering financial performance as an intervening variable is essential in understanding how earnings management practices can affect CSR implementation and their overall impact on the company.

The Effect of the Audit Committee on Corporate Social Responsibility (CSR) with Financial Performance as an Intervening Variable

H7: Financial performance mediates the effect of the audit committee on corporate social responsibility.

Based on the analysis of Tables 7 and 8, the direct effect value is -0.0328, which is smaller than the indirect effect value of 0.0038. Thus, Hypothesis 7 is accepted. This means that financial performance mediates the relationship between the Audit Committee and Corporate Social Responsibility (CSR) in conventional banks from 2020 to 2022. From these results, it can be concluded that an effective audit committee plays a crucial role in overseeing and evaluating corporate practices, including compliance with CSR standards. When the audit committee provides strict oversight of CSR implementation, it can enhance the company's transparency and accountability in fulfilling its social responsibilities. Companies with strong financial performance tend to have greater resources and capabilities to allocate funds and resources to sustainable CSR initiatives. Therefore, financial performance can serve as a factor that strengthens the positive impact of audit committee oversight on corporate CSR practices.

CONCLUSION

Based on the research conducted on the effect of earnings management and the audit committee on corporate social responsibility (CSR), with financial performance as an intervening variable in conventional banks listed on the Indonesia Stock Exchange (IDX) from 2020 to 2022, several conclusions were obtained. First, earnings management does not have a significant effect on financial performance. Second, the audit committee also does not have a significant effect on financial performance. Third, earnings management does not significantly affect CSR. Fourth, the audit committee has a significant effect on CSR. Fifth, financial performance does not show a significant effect on CSR. Sixth, financial performance does not mediate the relationship between earnings management and CSR. Lastly, financial performance mediates the relationship between the audit committee and CSR.

This research has several limitations, including the use of data limited to conventional banks listed on the IDX from 2020 to 2022, which may not represent other banking sectors or different time periods. Additionally, the variables studied were limited to earnings management, the audit committee, financial performance, and CSR, without considering other potential factors. Future research is suggested to expand the sample to include various banking sectors or companies in other industries and consider additional variables, such as corporate governance mechanisms or environmental factors, to provide more comprehensive insights.

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AUTHOR CONTRIBUTIONS

Anna Marina, Halimatus Sa'diyah, and Amelia Fitri Nuraini: Prepared the background, formulated the problem, designed the research, conducted data analysis and interpretation, and collaboratively wrote the article.

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CONFLICT OF INTEREST

The authors declare no conflict of interest in this research.

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