

## **ABSTRACT**

*This study aims to examine the effect of Islamic corporate responsibility (ICSR) on earning management and to examine the moderation of Islamic corporate governance (ICG) in influencing both. Earnings management variable is measured by discretionary accruals, ALLP, and SPOSM. This study uses a sample of Islamic commercial banks registered with the financial services authority from 2012-2020. The sampling technique used was purposive sampling. The research sample used in the study amounted to 9 companies with a total research data of 81 data. The data analysis technique used in this research is Moderated Structural Equation Modeling using Smart PLS software version 3.0. The results showed that ICSR had an insignificant negative effect on earnings management, and ICG could moderate the effect of ICSR with earnings management in a positive direction.*

*Keywords : Islamic Corporate Sosial Responsibility, Islamic Corporate Governance, Earning Management.*

## **ABSTRAK**

Penelitian ini bertujuan untuk menguji pengaruh *islamic corporate responsibility (ICSR)* terhadap *earning management* dan menguji wfwk moderasi *islamic corporate governance (ICG)* dalam mempengaruhi keduanya. Variabel manajemen laba diukur dengan *discretionary accrual*, ALLP, dan SPOSM. Penelitian ini menggunakan sampel bank umum syariah yang terdaftar dalam otoritas jasa keuangan dari tahun 2012-2020. Teknik pengambilan sampel dengan menggunakan *purposive sampling*. Sampel penelitian yang digunakan dalam penelitian sebanyak 9 perusahaan dengan total populasi sebesar 81 data. Dalam menganalisis datanya menggunakan *Moderated Structural Equation Modeling* dengan menggunakan software Smart PLS versi 3.0. Hasil penelitian menunjukkan bahwa ICSR berpengaruh negatif tidak signifikan terhadap manajemen laba, dan ICG dapat memoderasi pengaruh ICSR dengan manajemen laba dengan arah positif.

Kata Kunci : *Islamic Corporate Sosial Responsibility, Islamic Corporate Governance, Earning Management*

