

## ***ABSTRACT***

*This study aims to examine the effect of earning management on financial performance with ESG Disclosure Score as a moderation variable. This study uses dependent variables (ROA, ROE, Tobins'Q), independent variables (earnings management), and control variables (firm size, firm age, leverage, and industry profile) as well as moderation variables (ESG disclosure scores).*

*The population used in this study is manufacturing sector companies listed on the Indonesia Stock Exchange in 2019-2023. The sample selection method used in this study was purposive sampling, the results were obtained as many as 140 research samples for 4 consecutive years. The hypothesis of this study uses multiple regression analysis and Moderated Regression Analysis (MRA) methods of absolute value difference.*

*The findings of this study reveal that earning management has a negative effect on ROA and ROE, but does not affect Tobins'Q. The results of the study also revealed that the ESG disclosure score has not been able to moderate the relationship between earning management and ROA, ROE and Tobins'Q.*

*Keywords : Earning Management, Financial Performance, ROA, ROE, Tobins'Q, ESG Disclosure Score*

**FEB UNDIP**