PENGARUH *CREATIVE ACCOUNTING* DAN *TAX PLANNING* TERHADAP KINERJA KEUANGAN DENGAN *CORPORATE SOCIAL RESPONSIBILITY* SEBAGAI VARIABEL MODERASI DI INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk menginvestigasi dampak *creative accounting* dan *tax planning* terhadap kinerja keuangan, dengan *Corporate Social Responsibility* (CSR) sebagai variabel *moderating*, pada perusahaan di sektor pariwisata yang terdaftar di Bursa Efek Indonesia tahun 2022-2024. Studi ini menerapkan pendekatan kuantitatif melalui metode analisis regresi linier ganda dan *Moderated Regression Analysis* (MRA). Sumber data dari laporan tahunan dan laporan keberlanjutan dari perusahaan yang dipilih dengan metode *purposive sampling* dengan total 105 observasi dari 35 perusahaan dalam periode tiga tahun. Hasil penelitian menunjukkan bahwa *creative accounting* berpengaruh positif signifikan terhadap kinerja keuangan, sementara *tax planning* berpengaruh negatif signifikan. *Corporate Social Responsibility* (CSR) memperkuat pengaruh positif *creative accounting* dan sekaligus melemahkan pengaruh negatif *tax planning* terhadap kinerja keuangan dengan meningkatkan transparansi, akuntabilitas, dan kepercayaan pemangku kepentingan.

Kata kunci: *creative accounting, tax planning,* CSR, kinerja keuangan, industri pariwisata

THE EFFECT OF CREATIVE ACCOUNTING AND TAX PLANNING ON FINANCIAL PERFORMANCE WITH CORPORATE SOCIAL RESPONSIBILITY AS A MODERATING VARIABLE IN INDONESIA

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ABSTRAK

This study aims to investigate the impact of creative accounting and tax planning on financial performance, with Corporate Social Responsibility (CSR) as a moderating variable, in tourism companies listed on the Indonesia Stock Exchange in 2022-2024. This study applies a quantitative approach through multiple linear regression analysis and Moderated Regression Analysis (MRA). Data sources are from annual reports and sustainability reports of companies selected using a purposive sampling method with a total of 105 observations from 35 companies over a three-year period. The results show that creative accounting has a significant positive effect on financial performance, while tax planning has a significant negative effect. Corporate Social Responsibility (CSR) strengthens the positive effect of creative accounting and simultaneously weakens the negative effect of tax planning on financial performance by increasing transparency, accountability, and stakeholder trust.

Keywords: *creative accounting, tax planning, CSR, financial performance, tourism industry*