

ABSTRAK

Febrian Tamaranti Sutomo. Analisis Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan, Corporate Governance, Corporate Social Responsibility dan Gender terhadap Manajemen Laba (Studi Kasus pada Perusahaan Manufaktur yang terdaftar di BEI periode 2015-2019). Dibawah Bimbingan Dr. Prasetyono, SE., M.Si. Ak., CA., CFA. Tujuan penelitian ini untuk mengetahui pengaruh dari profitabilitas, leverage, ukuran perusahaan, corporate governance, corporate social responsibility dan gender terhadap manajemen laba. Teknik pemilihan sampel dengan menggunakan purposive sampling. Penelitian ini dilakukan di perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2015-2019 dengan 250 data pengamatan. Penelitian ini menggunakan metode kuantitatif. Data yang digunakan dalam penelitian ini adalah data sekunder yang berupa laporan keuangan tahunan. Teknik analisis data yang digunakan dalam penelitian ini adalah statistik deskriptif, sebelum memenuhi pengujian hipotesis harus dilakukan uji asumsi klasik yang terdiri dari uji normalitas, uji multikolonieritas, uji autokorelasi, dan uji heterokedastisitas. Penelitian ini menggunakan model persamaan regresi linier berganda. Hasil penelitian ini secara parsial menunjukkan profitabilitas tidak berpengaruh terhadap manajemen laba, leverage tidak berpengaruh terhadap manajemen laba, ukuran perusahaan tidak berpengaruh terhadap manajemen laba, kepemilikan manajerial berpengaruh negatif terhadap manajemen laba, komisaris independen tidak berpengaruh terhadap manajemen laba, corporate social responsibility tidak berpengaruh terhadap manajemen laba, dan CEO laki-laki berpengaruh positif terhadap manajemen laba.

Kata Kunci : Manajemen Laba, Profitabilitas, Leverage, Ukuran Perusahaan, Kepemilikan Manajerial, Komisaris Independen, Corporate Social Responsibility, Gender

ABSTRACT

Febrian Tamaranti Sutomo. Analysis of the Effect of Profitability, Leverage, Company Size, Corporate Governance, Corporate Social Responsibility and Gender on Earnings Management (Case Study on Manufacturing Companies listed on the IDX for the 2015-2019 period). Under the Guidance of Dr. Prasetyono, SE., M.Sc. Ak., CA., CFA. The purpose of this study was to determine the effect of profitability, leverage, firm size, corporate governance, corporate social responsibility and gender on earnings management. The sampling technique used was purposive sampling. This research was conducted in a manufacturing company listed on the Indonesia Stock Exchange for the 2015-2019 period with 250 data observations. This study uses quantitative methods. The data used in this study is secondary data in the form of annual financial reports. The data analysis technique used in this study is descriptive statistics, before fulfilling the hypothesis testing, the classical assumption test must be carried out consisting of normality test, multicollinearity test, autocorrelation test, and heteroscedasticity test. This research uses multiple linear regression equation model. The results of this study partially show that profitability has no effect on earnings management, leverage has no effect on earnings management, firm size has no effect on earnings management, managerial ownership has no effect on earnings management, independent commissioners have no effect on earnings management, and corporate social responsibility has no effect. earnings management, and male CEOs have a positive effect on earnings management.

Keywords: Earnings Management, Profitability, Leverage, Company Size, Managerial Ownership, Independent Commissioner, Corporate Social Responsibility, Gender