

ABSTRAK

Amelya Honest, Analisis Pengaruh Ukuran Perusahaan, Profitabilitas, Corporate Governance, dan Corporate Social Responsibility Terhadap Manajemen Laba, dibawah bimbingan Dr. Fitri Ahmad Kurniawa, S.E., M.Ak., Ak., CA.

Tujuan utama dari penelitian ini adalah meneliti pengaruh antara ukuran perusahaan, profitabilitas, corporate governance, dan corporate social responsibility terhadap manajemen laba.

Penelitian ini menggunakan sampel dari perusahaan manufaktur sektor consumer goods yang terdaftar di Bursa Efek Indonesia (BEI) selama periode 2015-2019. Adapun jenis yang digunakan dalam penelitian ini adalah kuantitatif yaitu dimana analisis datanya bersifat kuantitatif/menggunakan angka-angka dan pengujianya menggunakan uji hipotesis statistik. Penelitian ini menemukan bukti bahwa ukuran perusahaan, profitabilitas, dan corporate social responsibility tidak memiliki pengaruh signifikan terhadap manajemen laba, sedangkan corporate governance memiliki pengaruh secara signifikan dan negatif terhadap manajemen laba.

Kata kunci: ukuran perusahaan, profitabilitas, corporate governance, dan corporate social responsibility, manajemen laba

ABSTRACT

Amelya Honest, Analysis of the Effect of Company Size, Profitability, Corporate Governance, and Corporate Social Responsibility on Earnings Management, under the guidance of Dr. Fitri Ahmad Kurniawa, S.E., M.Ak., Ak., CA.

The main objective of this study is to examine the effect of company size, profitability, corporate governance, and corporate social responsibility on earnings management.

This study used a sample of manufacturing companies in the consumer goods sector listed on the Indonesia Stock Exchange (IDX) during the 2015-2019 period. The type used in this research is quantitative, namely where the data analysis is quantitative / using numbers and the test uses statistical hypothesis testing. This study found evidence that company size, profitability, and corporate social responsibility have no significant effect on earnings management, while corporate governance has a significant and negative effect on earnings management.

Keywords: company size, profitability, corporate governance, and corporate social responsibility, earnings management.