

## ABSTRAK

ABDI PUTRA JUNJUNGAN CIS, NPM : 71170313007/ Keuangan Judul : Pengaruh *Corporate Social Responsibility, Leverage, dan Intellectual Capital* terhadap *Earnings management* Pada perusahaan Manufaktur Sub-sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia, Dibimbing Oleh : Ibu Heny Triastuti K, SE, M.Si sebagai Pembimbing I, dan Bapak Mas'ut, SE, M.Si sebagai Pembimbing II, Skripsi : 2021

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility, Leverage, dan Intellectual Capital* terhadap *Earnings Management* pada perusahaan Manufaktur Sub-sektor Industri Dasar dan Kimia yang terdaftar di Bursa Efek Indonesia. Dalam penelitian ini besarnya kecurigaan manipulasi laba suatu perusahaan diperoleh melalui laporan tahunan dengan menggunakan metode kuantitatif. Sedangkan metode analisis data yang digunakan untuk menguji hipotesis dalam penelitian ini adalah regresi linier berganda. Uji yang digunakan adalah uji statistik deskriptif, uji asumsi klasik dan uji hipotesis.

Hasil penelitian menunjukkan bahwa variabel *corporate social responsibility* yang diproksikan oleh CSDI, *leverage* yang diproksikan oleh *debt ratio*, dan *intellectual capital* yang diproksikan oleh VAIC secara simultan memberikan pengaruh signifikan terhadap *Earnings Management*. Sedangkan secara parsial *corporate social responsibility* dan *intellectual capital* memiliki pengaruh negatif signifikan terhadap *earnings management*, sementara *leverage* memiliki pengaruh positif signifikan terhadap *earnings management*.

**Kata Kunci :** *Corporate Social Responsibility, Leverage, Intellectual Capital, Earnings management*

## ABSTRACT

ABDI PUTRA JUNJUNGAN CIS, *Student ID Number: 71170313007 / Financial Accounting. Title: The Influence of Corporate Social Responsibility, Leverage, and Intellectual Capital on Earnings Management in Manufacturing Companies in Basic Industry and Chemical Sub-Sector listed on the Indonesia Stock Exchange, Supervised by: Mrs. Heny Triastuti K, SE, M.Si as Advisor I, and Mr. Mas'ut, SE, M.Si as Supervisor II, Thesis: 2021*

*This study aims to analyze the influence of Corporate Social Responsibility, Leverage, and Intellectual Capital on Earning Management in Manufacturing Companies in the Basic Industry and Chemical Sub-Sector listed on the Indonesia Stock Exchange. In this study, the amount of the alleged profit manipulation of a company is obtained through annual reports using quantitative methods. While the data analysis method used to test the hypothesis in this study is multiple linear regression. The test used is descriptive statistical test, classical assumption test and hypothesis testing.*

*The results showed that the variable corporate social responsibility proxied by CSDI, leverage proxied by debt ratio, and intellectual capital proxied by VAIC simultaneously had a significant effect on earnings management. Meanwhile, partially, corporate social responsibility and intellectual capital have a significant negative effect on earnings management, while leverage has a significant positive effect on earnings management.*

***Keywords: Corporate Social Responsibility, Leverage, Intellectual Capital, Earnings Management.***