

ABSTRAK

Penelitian yang dilakukan dengan tujuan untuk pengujian *Corporate Social Responsibility (CSR)*, ukuran perusahaan dan umur perusahaan terhadap manajemen laba perusahaan manufaktur sub sektor makanan dan minuman terdaftar di Bursa Efek Indonesia (BEI) selama 5 tahun yaitu periode 2014-2018. Penentuan sampel menggunakan *purposive* sampling dengan menggunakan sampel sebanyak 57 perusahaan. Metode analisis dalam penelitian ini menggunakan analisis regresi linier berganda yang sebelumnya dilakukan uji normalitas dan asumsi klasik.

Hasil penelitian menunjukkan bahwa semua variabel lolos uji normalitas dan asumsi klasik. Hasil uji parsial menunjukkan bahwa *corporate social responsibility (CSR)* dan ukuran perusahaan tidak berpengaruh terhadap manajemen laba. Sedangkan umur perusahaan berpengaruh positif terhadap manajemen laba.

Kata kunci: *Corporate Social Responsibility (CSR)*, ukuran perusahaan, umur perusahaan, manajemen laba

ABSTRACT

Research conducted with the aim of testing Corporate Social Responsibility (CSR), company size and company age on earnings management of manufacturing companies food and beverage sub-sectors listed on the Indonesia Stock Exchange (BEI) for 5 years, namely the 2014-2018 period. Determination of the sample using purposive sampling using a sample of 57 companies. Analytical method in this study uses multiple linear regression analysis previously tested for normality and classic assumptions.

Results of the study showed that all the variables passed the normality test and classification assumptions. Results showed that the adjusted R Square value of 9.9 percent so that there were still other factors affecting earnings management. Partial test results show that corporate social responsibility (CSR) and company size do not affect earnings management decisions. While the age of the company has a positive effect on earnings management.

Keywords: Corporate Social Responsibility (CSR), company size, company age, profit management