

RINGKASAN

Penelitian ini bertujuan untuk menguji dan menemukan bukti empiris pengaruh *Corporate Governance* dan *Leverage* terhadap *Corporate Social Responsibility* dengan Manajemen Laba sebagai variabel *intervening*. Populasi dalam penelitian ini adalah perusahaan yang mendapatkan Penilaian Program Peringkat Kinerja Perusahaan (PROPER) tahun 2018.

Berdasarkan teknik *purposive sampling*, diperoleh 64 perusahaan sebagai sampel penelitian dengan periode pengamatan dari tahun 2014-2019. Sehingga, selama 6 tahun pengamatan terdapat 384 laporan tahunan yang dianalisis. Jenis data yang digunakan adalah data sekunder yang diperoleh dari website masing-masing perusahaan. Metode analisis dari penelitian ini menggunakan uji regresi dan uji sobel dengan menggunakan aplikasi SPSS 16.

Hasil penelitian ini menunjukkan bahwa *Corporate Governance* berpengaruh negatif signifikan terhadap CSR, *Leverage* berpengaruh negatif signifikan terhadap CSR, Manajemen laba sebagai variabel *intervening* berpengaruh positif signifikan terhadap CSR. *Corporate Governance* berpengaruh positif signifikan terhadap manajemen laba, *Leverage* berpengaruh positif signifikan terhadap manajemen laba. *Corporate Governance* berpengaruh positif terhadap CSR melalui manajemen laba sebagai variabel *intervening*. *Leverage* berpengaruh positif terhadap CSR dengan manajemen laba sebagai variabel *intervening*.

Kata Kunci : *Corporate Governance*, CSR, Manajemen Laba, *Leverage*.

SUMMARY

This study aims to examine and find empirical evidence of the influence of Corporate Governance and Leverage on Corporate Social Responsibility with Earnings Management as an intervening variable. The population in this study were companies that received the Company Performance Rating Program (PROPER) in 2018.

Based on the purposive sampling technique, 64 companies were obtained as research samples with an observation period from 2014-2019. Thus, during the 6 years of observation there were 384 annual reports analyzed. The type of data used is secondary data obtained from the website of each company. The analytical method of this study uses a regression test and a Sobel test using the SPSS 16 application.

The results of this study indicate that Corporate Governance has a significant negative effect on CSR, Leverage has a significant negative effect on CSR, Earnings management as an intervening variable has a significant positive effect on CSR. Corporate Governance has a significant positive effect on earnings management, Leverage has a significant positive effect on earnings management. Corporate Governance has a positive effect on CSR through earnings management as an intervening variable. Leverage has a positive effect on CSR with earnings management Leverage has a significant positive effect on earnings management. Corporate Governance has a positive effect on CSR through earning management as an intervening variable, Leverage has a positive effect on CSR with earnings management as an intervening variable.

Keywords: Corporate Governance, CSR, Earnings Management, Leverage