

ABSTRACT

Elisabeth Melania Sijabat, NIM: 7193220033, The Effect of Profitability, Solvency and Corporate Social Responsibility (CSR) on Profit Management (Empirical Study of Manufacturing Companies Listed on the IDX in 2020-2022, Thesis, Accounting, Faculty of Economics, Medan State University.

The problem in this study is that there are still several cases of earnings management carried out by manufacturing companies that cause losses to shareholders and the company itself. This study aims to determine the effect of Profitability, Solvency and Corporate Social Responsibility (CSR) on earnings management in manufacturing companies listed on the IDX in 2020-2022 partially and simultaneously.

The population in this research is all manufacturing companies listed on the IDX for the 2020-2022 period. Sample selection used the purposive sampling method. Based on predetermined criteria, a sample of 54 companies was obtained, with three years of observation so that the observation data amounted to 162 observations. The data analysis technique used is multiple regression assisted by SPSS 26.

The results of this research indicate that profitability has a partial effect on earnings management. Solvency partially influences earnings management. corporate social responsibility has no partial effect on earnings management. Profitability, solvency and corporate social responsibility simultaneously influence earnings management.

The conclusion of this research is that profitability and solvency have a positive and significant effect on earnings management. corporate social responsibility has a negative and significant effect on earnings management. Meanwhile simultaneously profitability, solvency and corporate social responsibility on earnings management have a positive and significant effect on earnings management.

Keywords: Profit Management, Profitability, Solvency, Corporate Social Responsibility

ABSTRAK

Elisabeth Melania Sijabat, NIM : 7193220033, Pengaruh Profitabilitas, Solvabilitas dan *Corporate Social Responsibility* (CSR) Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar Di BEI Tahun 2020-2022), Skripsi, Akuntansi, Fakultas Ekonomi, Universitas Negeri Medan.

Permasalahan dalam penelitian ini adalah masih terdapat beberapa kasus manajemen laba yang dilakukan perusahaan manufaktur yang menyebabkan kerugian bagi pemegang saham maupun perusahaan itu sendiri. Penelitian ini bertujuan untuk mengetahui pengaruh Profitabilitas, Solvabilitas dan *Corporate Social Responsibility* (CSR) terhadap manajemen laba pada perusahaan manufaktur yang terdaftar di BEI tahun 2020-2022 secara parsial dan secara simultan.

Populasi dalam penelitian ini adalah seluruh perusahaan manufaktur yang terdaftar di BEI periode 2020-2022. Pemilihan sampel menggunakan metode purposive sampling. Berdasarkan kriteria yang telah ditentukan, diperoleh sampel sebanyak 54 perusahaan, dengan tiga tahun pengamatan sehingga data observasi berjumlah 162 pengamatan. Teknik analisis data yang digunakan adalah menggunakan regresi berganda yang dibantu dengan SPSS 26.

Hasil penelitian ini menunjukkan bahwa profitabilitas berpengaruh secara parsial terhadap manajemen laba. Solvabilitas berpengaruh secara parsial terhadap manajemen laba. *corporate social responsibility* tidak berpengaruh secara parsial terhadap manajemen laba. Profitabilitas, solvabilitas dan *corporate social responsibility* berpengaruh secara simultan terhadap manajemen laba.

Kesimpulan dari penelitian ini adalah profitabilitas dan solvabilitas berpengaruh positif dan signifikan terhadap manajemen laba. *corporate social responsibility* berpengaruh *negative* dan signifikan terhadap manajemen laba. sedangkan secara simultan profitabilitas, solvabilitas dan *corporate social responsibility* terhadap manajemen laba berpengaruh positif dan signifikan terhadap manajemen laba.

Kata Kunci: Manajemen Laba, Profitabilitas, Solvabilitas, *Corporate Social Responsibility*