ABSTRACT

Abid Al Abiyyu Putra, Student ID 7213520043, The Effect of Corporate Social Responsibility, Stock Price, and Sales Growth on Earnings Quality with Profitability as an Intervening Variable in Manufacturing Companies on the IDX in 2022-2024. Thesis, Department of Accounting, Faculty of Economics and Business, State University of Medan, 2026.

The problem in this study is that there have been several cases of financial statement manipulation in manufacturing sector companies listed on the Indonesia Stock Exchange, where the findings include inventory overstatement, transaction manipulation, and fictitious transactions causing the financial statements to no longer reflect the company's actual financial condition. This study aims to identify, analyze, and explain the effect of Corporate Social Responsibility, stock price, and sales growth on earnings quality with profitability as an intervening variable.

The population in this study consists of manufacturing companies listed on the Indonesia Stock Exchange from 2022 to 2024. The sampling technique used is purposive sampling, resulting in a final sample of 84 companies. The data analysis technique in this study is path analysis with a Structural Equation Modeling (SEM) approach using the assistance of SmartPLS 4.0 software.

The results of the study show that corporate social responsibility does not affect the earnings quality, stock price does not affect the earnings quality, sales growth affects the earnings quality, corporate social responsibility does not affect profitability, stock price affects profitability, sales growth does not affect profitability, profitability does not affect the earnings quality, corporate social responsibility does not affect the earnings quality through profitability, stock price does not affect the earnings quality through profitability, and sales growth does not affect the earnings quality through profitability.

The conclusion of this study is that corporate social responsibility, stock price, and profitability have no effect on earnings quality, while sales growth does. Corporate social responsibility and sales growth have no effect on profitability, while stock price does. Corporate social responsibility, stock price, and sales growth do not affect earnings quality through profitability.

Keywords: Corporate Social Responsibility, Stock Price, Sales Growth, Profitability, Earnings Quality

ABSTRAK

Abid Al Abiyyu Putra, NIM 7213520043, Pengaruh *Corporate Social Responsibility*, Harga Saham, dan Pertumbuhan Penjualan terhadap Kualitas Laba dengan Profitabilitas sebagai Variabel Intervening pada Perusahaan Manufaktur di BEI Tahun 2022-2024. Skripsi, Jurusan Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Negeri Medan, 2026.

Permasalahan dalam penelitian ini adalah terdapat beberapa kasus manipulasi laporan keuangan pada perusahaan sektor manufaktur yang terdaftar di Bursa Efek Indonesia, dimana temuannya mencakup penggelembungan persediaan, rekayasa transaksi, dan pencatatan fiktif yang menyebabkan laporan keuangan perusahaan tidak mencerminkan kondisi sebenarnya. Penelitian ini bertujuan untuk mengidentifikasi, mengkaji dan menjelaskan pengaruh *corporate social responsibility*, harga saham dan pertumbuhan penjualan terhadap kualitas laba dengan profitabilitas sebagai variabel intervening.

Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2022-2024. Teknik pengambilan sampel yang digunakan adalah purposive sampling sehingga diperoleh sampel penelitian sebanyak 84 perusahaan. Teknik analisis data dalam penelitian ini adalah analisis jalur dengan pendekatan *Structural Equation Modeling* (SEM) yang menggunakan bantuan software SmartPLS 4.0.

Hasil penelitian menunjukkan *corporate social responsibility* tidak berpengaruh terhadap kualitas laba, harga saham tidak berpengaruh terhadap kualitas laba, pertumbuhan penjualan berpengaruh terhadap kualitas laba, *corporate social responsibility* tidak berpengaruh terhadap profitabilitas, harga saham berpengaruh terhadap profitabilitas, pertumbuhan penjualan tidak berpengaruh terhadap profitabilitas, profitabilitas tidak berpengaruh terhadap kualitas laba, *corporate social responsibility* tidak berpengaruh terhadap kualitas laba melalui profitabilitas, harga saham tidak berpengaruh terhadap kualitas laba melalui profitabilitas, dan pertumbuhan penjualan tidak berpengaruh terhadap kualitas laba melalui profitabilitas.

Kesimpulan penelitian ini adalah *corporate social responsibility*, harga saham dan profitabilitas tidak berpengaruh terhadap kualitas laba, sedangkan pertumbuhan penjualan berpengaruh terhadap kualitas laba. *Corporate social responsibility* dan pertumbuhan penjualan tidak berpengaruh terhadap profitabilitas, sedangkan harga saham berpengaruh terhadap profitabilitas. *Corporate social responsibility*, harga saham dan pertumbuhan penjualan tidak berpengaruh terhadap kualitas laba melalui profitabilitas.

Kata Kunci: *Corporate Social Responsibility*, Harga Saham, Pertumbuhan Penjualan, Profitabilitas, Kualitas Laba