

ABSTRAK

Adelina Marwan, 17101155310369, Jurusan SI-Manajemen, tahun 2021, Pengaruh Tanggung Jawab Sosial Perusahaan, Tata Kelola Perusahaan, dan Modal Intelektual Terhadap Biaya Modal Ekuitas Dengan Manajemen Laba Sebagai Variabel Intervening Pada Perusahaan Manufaktur (Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020). Dibawah bimbingan I Ibu Dr. Lusiana., S.E., M.M. dan pembimbing II Bapak Muhammad Pondrinal., S.E., M.M.

Penelitian ini bertujuan untuk mengetahui seberapa besar pembahasan Tanggung Jawab Sosial Perusahaan, Tata Kelola Perusahaan, dan Modal Intelektual Terhadap Biaya Modal Ekuitas Dengan Manajemen Laba Sebagai Variabel Intervening Pada Perusahaan Manufaktur (Yang Terdaftar di Bursa Efek Indonesia Periode 2016-2020). Metode pengumpulan data melalui situs ICMD dan BEI dan studi kepustakaan. Metode analisis yang digunakan adalah analisis regresi berganda. Hasil penelitian yang didapatkan berdasarkan uji parsial (uji t) diperoleh : Tanggung Jawab Sosial secara parsial tidak berpengaruh signifikan terhadap Manajemen Laba, Tata Kelola Perusahaan secara parsial berpengaruh signifikan terhadap Manajemen Laba, Modal Intelektual secara parsial berpengaruh signifikan terhadap Manajemen Laba, Tanggung Jawab Sosial secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, Tata Kelola Perusahaan secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, Modal Intelektual secara parsial tidak berpengaruh signifikan terhadap Biaya Modal Ekuitas, Tanggung Jawab Sosial secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, Tata Kelola Perusahaan secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, Modal Intelektual secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, Manajemen Laba secara parsial berpengaruh signifikan terhadap Biaya Modal Ekuitas, dengan Manajemen Laba Sebagai variabel Intervening, dengan Manajemen Laba Sebagai Variabel Intervening

Akhirnya penulis menyarankan kepada Perusahaan Manufaktur dapat memaksimalkan setiap divisi manajemen yang ada agar kinerja perusahaan menjadi lebih baik dan dilirik oleh para investor dan calon investor

Kata kunci :Tanggung Jawab Sosial Perusahaan, Tata Kelola Perusahaan, dan Modal Intelektual, Biaya Modal Ekuitas, Manajemen Laba

ABSTRACT

Adelina Marwan, 17101155310369, SI-Management Department, 2021, The Effect Of Corporate Social Responsibility, Corporate Governance, and Intellectual Capital On Cost Of Equity Capital With Earnings Management As Intervening Variables(In Manufacturing Companies listed on the Indonesia Stock Exchange for the period 2016-2020). Under the guidance of Mrs. Lusiana.,S.E.,M.M. and advisor II Mr. Muhammad Pondrinal.,S.E.,M.M.

This study aims to determine how much the discussion of Corporate Social Responsibility, Corporate Governance, and Intellectual Capital on the Cost of Equity Capital with Earnings Management as an Intellectual Intervening Variable in Manufacturing Companies(In Manufacturing Companies listed on the Indonesia Stock Exchange for the period 2016-2020). Methods of data collection through ICMD and BEI sites and literature study. The analytical method used is multiple regression analysis. The results obtained based on the partial test (t test) obtained: Social Responsibility partially has no significant effect on Earnings Management, Corporate Governance partially has a significant effect on Earnings Management, intellectual capital partially has a significant effect on Earnings Management, Social Responsibility partially has a significant effect on the Cost of Equity Capital, Corporate Governance partially has a significant effect on the Cost of Equity Capital, Intellectual capital partially has no significant effect on the Cost of Equity Capital, Social Responsibility partially has a significant effect on the Cost of Equity Capital, Corporate Governance partially has a significant effect on the Cost of Equity Capital, Intellectual capital partially has a significant effect on Cost of Equity Capital, Earnings Management partially has a significant effect on the Cost of Equity Capital, with Earnings Management as an Intervening variable, with Earnings Management as an Intervening variable

Finally, the author suggests that the Manufacturing Company can maximize every existing management division so that the company's performance becomes better and is ogled by investors and potential investors.

Keywords: Corporate Social Responsibility, Corporate Governance, and Intellectual Capital, Cost of Equity Capital, Earnings Management