

## ABSTRAK

Penelitian ini bertujuan untuk menguji seberapa besar pengaruh ukuran perusahaan dan umur perusahaan terhadap manajemen laba dengan pengungkapan *corporate social responsibility* sebagai variabel intervening. Metode pengumpulan data dengan mengamati laporan keuangan perusahaan manufaktur yang dipublikasikan di Bursa Efek Indonesia pada periode 2015-2019 dengan jumlah sampel sebanyak 33 perusahaan dengan menggunakan teknik *puspositive sampling*. Metode analisis yang digunakan yaitu analisis jalur (*path analysis*).

Hasil penelitian ini yaitu pada struktur I: ukuran perusahaan dan umur perusahaan berpengaruh positif dan signifikan terhadap *corporate social responsibility*. Pada struktur II: ukuran perusahaan, umur perusahaan dan *corporate social responsibility* berpengaruh positif dan signifikan terhadap manajemen laba. Variabel intervening dalam penelitian ini adalah *corporate social responsibility*, dari hasil pengujian yang dilakukan *corporate social responsibility* tidak memediasi hubungan antara ukuran perusahaan dan manajemen laba yang artinya ukuran perusahaan tidak dapat meningkatkan manajemen laba melalui variabel *corporate social responsibility*. Sementara *corporate social responsibility* memediasi hubungan antara umur perusahaan dan manajemen laba yang artinya umur perusahaan dapat meningkatkan manajemen laba melalui variabel *corporate social responsibility*.

**Kata Kunci:** Ukuran Perusahaan, Umur Perusahaan, *Corporate Social Responsibility*, Manajemen Laba.

## **ABSTRACT.**

*This study aims to examine how much influence company size and company age have on earnings management by disclosing corporate social responsibility as an intervening variable. The method of data collection is by observing the financial statements of manufacturing companies published on the Indonesia Stock Exchange in the 2015-2019 period with a total sample of 33 companies using purposive sampling technique. The analysis method used is path analysis.*

*The result of this study are in structure I: company size and company age have a positive and significant effect on corporate social responsibility. In structure II: company size, company age and corporate social responsibility have a positive and significant effect on earnings management. The intervening variable in this study is corporate social responsibility, from the result of test carried out by corporate social responsibility it does not mediate the relationship between company size and earnings management, which means that company size cannot improve earnings management through the corporate social responsibility variable. Meanwhile, corporate social responsibility mediates the relationship between company age and earnings management, which means that company age can improve earnings management through the corporate social responsibility.*

**Keywords: Company Size, Company Age, Corporate Social Responsibility, Earnings Management.**