

Analisis pengaruh manajemen laba (earning management) terhadap pengungkapan tanggung jawab sosial korporat (corporate social responsibility) : studi empiris pada perusahaan-perusahaan nonkeuangan yang terdaftar di Bursa Efek Indonesia periode 2008-2010 = The analysis of earning management effect on CSR (corporate social responsibility) disclosures : study empirical of nonfinancial companies listed in Indonesia Stock Exchange period 2008-2010

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Abstrak

Penelitian ini bertujuan untuk menganalisis pengaruh manajemen laba terhadap pengungkapan CSR dan ROA (Return on Asset), RDI (Research and Development Intensity), kepemilikan manajerial, kepemilikan institusional, Size, Leverage, dan Financial Resources sebagai variabel kontrol. Data yang dianalisis adalah data sekunder berbentuk time series periode 2008-2010, berupa Discretionary Accruals, pengungkapan Corporate Social Responsibility, Return on Assets, R&D Intensity, kepemilikan manajerial, kepemilikan institusional, Size, Leverage, dan Financial Resources) yang berasal dari 50 perusahaan. Untuk menganalisis data digunakan regresi berganda untuk data panel.

Hasil dari penelitian ini menunjukkan bahwa kegiatan manajemen laba memiliki pengaruh tidak signifikan terhadap pengungkapan CSR. Tetapi terdapat pengaruh signifikan negatif pada tingkat 1% antara variabel kontrol ROA terhadap pengungkapan CSR, dan terdapat pengaruh signifikan positif pada tingkat 5% antara variabel kontrol RDI terhadap pengungkapan CSR, serta terdapat pengaruh signifikan negatif pada tingkat 10% antara variabel kontrol MO terhadap pengungkapan CSR.

.....This study aims to analyze the effect of Earning Management on Corporate Social Responsibility Disclosures with Return on Assets, R&D Intensity, Managerial Ownership, Institutional Ownership, Size, Leverage, and Financial Resources as the control variables. The data was analyzed using secondary data in the form of time series 2008-2010 period, the discretionary accruals, disclosure of corporate social responsibility, Return on Assets, R&D Intensity, Managerial Ownership, Institutional Ownership, Size, Leverage, and Financial Resources from 50 companies. To analyze the data used multiple regression to the data panel.

The results of this study indicate that the earning management activity didn't have significant effect on CSR Disclosures. However, there were negative significant effect at level 1% between variable control ROA against CSR Disclosure, and there were positive significant effect at level 5% between variable control RDI against CSR Disclosure, and also there were negative significant effect at level 10% between variable control MO against CSR Disclosure.