

ABSTRACT

This study aims to analyze the effect of Corporate Social Responsibility, Good Corporate Governance, Leverage, and Audit Quality on Earnings Management practices in construction and real estate companies listed in Indonesia Stock Exchange. This research used 16 listed construction and real estate companies in Indonesia Stock Exchange and the total of the sample used amounted 50. The research used purposive sampling method for the period 2014 to 2018 and analysis of the data used in this research is multiple regression analysis. The result of the research indicated that Corporate Social Responsibility, proportion of board of independent commissioner, and managerial ownership had significantly and negatively influence on earnings management. The leverage had significantly and positively influence on earnings management. The audit quality and the institutional ownership had not influence on earnings management. It means that Corporate Social Responsibility, proportion of board of independent commissioner, proportion of managerial ownership, and the leverage will motivate the management to conduct the earnings management practices.

Keywords: Corporate Social Responsibility, Good Corporate Governance, Leverage, Audit Quality, Earnings Management.

ABSTRAKSI

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility*, *Good Corporate Governance*, *Leverage*, dan Kualitas Audit terhadap praktik Manajemen Laba pada perusahaan konstruksi bangunan dan *real estate* yang terdaftar di Bursa Efek Indonesia. Penelitian ini menggunakan 16 perusahaan konstruksi bangunan dan *real estate* yang terdaftar di Bursa Efek Indonesia dan jumlah sampel yang digunakan sebanyak 50. Penelitian ini menggunakan metode *purposive sampling* pada periode penelitian 2014 hingga 2018. Analisis data yang digunakan dalam penelitian ini adalah menggunakan analisis regresi berganda. Hasil penelitian menunjukkan bahwa *Corporate Social Responsibility*, proporsi dewan komisaris independen, dan kepemilikan manajerial berpengaruh negatif dan signifikan terhadap manajemen laba. *Leverage* berpengaruh positif dan signifikan terhadap manajemen laba. Kualitas audit dan kepemilikan institusional tidak berpengaruh terhadap manajemen laba. Ini berarti bahwa *Corporate Social Responsibility*, proporsi dewan komisaris independen, proporsi kepemilikan manajerial, dan *leverage* akan memotivasi manajemen untuk melakukan praktik manajemen laba.

Kata kunci: Tanggung Jawab Sosial Perusahaan, Tata Kelola Perusahaan yang Baik, *Leverage*, Kualitas Audit, Manajemen Laba.