DETERMINAN *REAL EARNINGS MANAGEMENT*, LIKUIDITAS DAN *MANAJEMEN RISIKO* TERHADAP PENGUNGKAPAN *CORPORATE SOCIAL RESPONSIBILITY* MELALUI PEMODERASI PELAPORAN TATA KELOLA

BENJAMIN INTAN
183311020001

ABSTRAK

Corporate Social Responsibilty tetap merupakan topik menarik untuk diteliti. Penelitian ini bertujuan untuk menganalisis pengaruh variabel *Real earnings Management,* Likuiditas, dan Manajemen Risiko terhadap Pengungkapan *Corporate Social Responsibility*, Penelitian ini juga menguji variabel Pelaporan Tata Kelola yang dijadikan sebagai variabel pemoderasi dalam model penelitian. Populasi dalam penelitian ini adalah perusahaan-perusahaaan manufaktur sektor industri dasar dan kimia yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019. Populasi dari penelitian ini yaitu sebanyak 64 perusahaan, metode pemilihan sampel penelitian ini menggunakan metode *purposive sampling* dengan total 43 perusahaan yang memenuhi kriteria, sehingga sampel yang digunakan adalah 129 sampel. Jenis data yang digunakan adalah data sekunder dan teknik analisis data yang digunakan yaitu metode regresi moderasi atau *Moderated Regression Analysis* (MRA) dengan pendekatan *Ordinary Least Square* (OLS) dan bantuan aplikasi statistik SPSS 26. Hasil penelitian menunjukkan bahwa *Real earnings Management* memiliki pengaruh positif terhadap pengungkapan tanggung jawab sosial perusahaan, likuiditas memiliki pengaruh positif terhadap pengungkapan tanggung jawab sosial perusahaan dan manajemen risiko memiliki pengaruh positif terhadap pengungkapan tanggung jawab sosial perusahaan. Hasil penelitian juga menunjukkan bahwa ukuran dewan komisaris memperkuat pengaruh *Real earnings Management* terhadap tanggung jawab sosial perusahaan, dan ukuran dewan komisaris memperkuat pengaruh manajemen risiko terhadap pengungkapan tanggung jawab sosial perusahaan, sedangkan ukuran dewan komisaris tidak mampu memperkuat pengaruh likuiditas terhadap tanggung jawab sosial perusahaan.

Kata kunci: *Real earnings Management*, likuiditas, manajemen risiko, ukuran dewan komisaris, dan pengungkapan *corporate social responsibility*.

DETERMINANTS OF REAL EARNINGS MANAGEMENT, LIQUIDITY AND RISK MANAGEMENT ON CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE WITH THROUGH THE MODERATION OF CORPORATE GOVERNANCE REPORTING

BENJAMIN INTAN
183311020001

ABSTRACT

Corporate Social Responsibility remains an interesting topic to research. This study aims to research the influence of Real earnings Management, Liquidity, and Management Risk variables on Corporate Social Responsibility Disclosure. This study also examines the Governance Reporting variable which is used as a moderating variable within the research model. The population during this study were manufacturing companies within the essential industry and chemical sectors listed on the Indonesia exchange (BEI) for the 2017-2019 period. The population of this study were 64 companies, the sample selection method utilized during this study was purposive sampling method with an entire of 43 companies that met the standards , therefore the sample used was 129 samples. the type of data used is secondary data and also the info analysis technique used is that the Moderated regression analysis (MRA) method with the ordinary Least Square (OLS) approach and therefore the assistance of SPSS 26 statistical applications. The results of this study to showed that real earnings management have a positive impact on corporate social responsibility disclosure, liquidity have a positive impact on corporate social responsibility disclosure, and Management Risk have a positive impact on corporate social responsibility disclosure. additionally , this study also showed that board of commissioners have strengthen by the effect of real earnings management on corporate social responsibility disclosure, and thus the board of commissioners have strengthen by the effect of Management Risk on corporate social responsibility disclosure, while that board of commissioners have no strengthen by the effect of liquidity on corporate social responsibility disclosure.

Keywords: *Real earnings management, liquidity, risk management, board of commissioners, and corporate social responsibility disclosure*