

ABSTRAK

This study aims to analyze whether Corporate Social Responsibility, Good Corporate Governance, Free Cash Flow, Leverage, and Profitability have an influence on earnings management. This study was conducted on industrial companies listed on the Indonesia Stock Exchange for the 2022-2024 period, with a research population of ninety four (94) companies listed on the Indonesia Stock Exchange. The sampling technique used a purposive sampling technique, resulting in a sample of sixty one (61) companies. The data used were the financial reports of each sample company published on www.idx.co.id. The research method used was a descriptive method, classical assumption tests, and multiple linear regression analysis using the SPSS program. The results of the study indicate that partially, Free Cash Flow and Leverage have a significant effect on earnings management. Meanwhile, CSR, GCG, and Profitability have no significant effect on earnings management. This study is expected to serve as a reference for investors and further researchers in understanding the factors that influence earnings management.

Keywords: *Corporate Social Responsibility, Good Corporate Governance, Free Cash Flow, Leverage, Profitability, Earnings Management*

Penelitian ini bertujuan untuk menganalisis apakah *Corporate Social Responsibility, Good Corporate Governance, Free Cash Flow, Leverage, Profitabilitas*, memiliki pengaruh terhadap manajemen laba. Penelitian ini dilakukan pada perusahaan Industri yang terdaftar di Bursa Efek Indonesia periode 2022-2024 dengan populasi penelitian sebanyak sembilan puluh empat (94) perusahaan yang terdaftar di Bursa Efek Indonesia. Teknik Pengambilan sampel menggunakan teknik purposive sampling lalu diperoleh sampel sebanyak enam puluh satu (61) perusahaan. Data yang digunakan adalah laporan keuangan dari masing-masing perusahaan sampel yang dipublikasikan di www.idx.co.id. Metode penelitian yang digunakan adalah metode deskriptif, uji asumsi klasik dan metode analisis regresi linear berganda dengan bantuan program SPSS. Hasil penelitian menunjukkan bahwa secara parsial *Free Cash Flow* dan *Leverage* berpengaruh dan signifikan terhadap manajemen laba. Sedangkan *CSR, GCG, Profitabilitas* tidak berpengaruh dan tidak signifikan terhadap manajemen laba. Penelitian ini diharapkan dapat menjadi referensi bagi investor dan peneliti selanjutnya dalam memahami faktor-faktor yang memengaruhi manajemen laba.

Kata Kunci: *Corporate Social Responsibility, Good Corporate Governance, Free Cash Flow, Leverage, Profitabilitas, Manajemen Laba*