

ABSTRAK

DANTI AMBARWANTI. *Pengaruh Ukuran Perusahaan, Dan Profitabilitas terhadap Manajemen Laba Serta Pengungkapan Corporate Social Responsibility Pada Perusahaan Pertambangan Sub-Sektor Batu Bara Yang Terdaftar Di Bursa Efek Indonesia (BEI) Periode 2008-2014* (dibimbing oleh : Dr. MF. Arrozi Adhikara, SE, M.Si, Akt, CA).

Penelitian ini bertujuan untuk mengkaji pengaruh ukuran perusahaan dan profitabilitas terhadap manajemen laba serta pengungkapan *corporate social responsibility*. Ukuran Perusahaan diukur menggunakan Logaritma natural *Total Assets*, Profitabilitas diukur menggunakan *Return on Assets*, Manajemen Laba diukur menggunakan *Discretionally Accruals*, dan Pengungkapan *Corporate Social Responsibility* diukur menggunakan CSRI Indeks GRI versi 3.1.

Penelitian ini menggunakan sampel perusahaan pertambangan sub-sektor batu bara yang terdaftar di Bursa Efek Indonesia (BEI) periode pengamatan 2008-2014 sebanyak 9 perusahaan. Pengambilan sampel dilakukan dengan teknik *purposive sampling*. Metode analisis yang digunakan adalah metode analisis regresi linier berganda dan metode analisis *two stage least square* (2SLS).

Kata kunci : **Ukuran Perusahaan, Profitabilitas, Manajemen Laba, Pengungkapan Corporate Social Responsibility.**

ABSTRACT

DANTI AMBARWANTI. Effect of Firm Size and Profitability of Earnings Management and Corporate Social Responsibility Disclosure in Mining Company Coal Sub-Sector Listed in Indonesia Stock Exchange (IDX) in the period 2008-2014 (guided by : Dr. MF. Arrozi Adhikara, SE, M.Si, Akt, CA).

This study aimed to determine the effect of firm size, and profitability on earning management and corporate social responsibility disclosure. Firm size measured using the natural logarithm of total assets, profitability measured using return on assets, earnings management measured using discretionally accruals, and corporate social responsibility disclosure measured using CSRI Index GRI version 3.1.

This study used a sample of Mining Company Coal Sub-Sector Listed in Indonesia Stock Exchange (IDX) the observation period from 2008 to 2014 as many as 9 companies. Sampling was done by using purposive sampling technique. The analytical method used is the method of multiple linear regression analysis and two stage least square analysis.

Keywords : Firm Size, Profitability, Earnings Management, Corporate Social Responsibility Disclosure.