

ABSTRAK

Penelitian ini bertujuan untuk menganalisis perbedaan manajemen laba dan *Corporate Social Responsibility* ditinjau dari ukuran komite audit. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2014-2016. Teknik sampling yang digunakan dalam penelitian ini adalah *purposive sampling method* dan diperoleh 55 sampel perusahaan untuk penelitian ini. Data yang berupa data sekunder diperoleh dari pelaporan tahunan perusahaan-perusahaan sampel selama tiga tahun tersebut, yang dipublikasikan oleh BEI. Teknik analisis data dilakukan dengan uji statistik deskriptif, uji normalitas dan uji *Mann Whitney U-Test*. Hasil penelitian menunjukkan bahwa tidak terdapat perbedaan manajemen laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia ditinjau dari ukuran komite audit. Sementara itu terdapat perbedaan *Corporate Social Responsibility* ditinjau dari ukuran komite audit pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia.

Kata kunci: *Corporate Social Responsibility*, Manajemen Laba, Ukuran Komite Audit

ABSTRACT

The purpose of this study is to analyze the earning management and Corporate Social Responsibility viewed in size of Audit Committee. The population in this study were manufacturing companies listed on the Indonesia Stock Exchange period 2014 – 2016. The sampling technique used was purposive sampling and obtained 55 samples of company. The secondary data obtained from annual reports of the company for three years which is publicated by Indonesia Stock Exchange. Descriptive analysis, Test of normality and Mann Whitney U-Test were used in this research. The result of this study showed that there is no difference in eraning management viewed in size of audit committee were manufacturing companies listed on the Indonesia Stock Exchange. While, there is a difference of Corporate Social Responsibility viewed in size of audit committee were manufacturing companies listed on the Indonesia Stock Exchange.

Keyword: *Corporate Social Responsibility, Earning Management, Size Of Audit Committee.*