

## ABSTRAK

Fakultas Ekonomi dan Bisnis  
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2021

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**Pengaruh Manajemen Laba, Managerial Ownership, Ukuran Perusahaan, dan Profitability Terhadap Pengungkapan Tanggung Jawab Sosial dan Lingkungan dan Tinjauannya Dari Sudut Pandang Islam (Studi Kasus Pada Perusahaan Manufaktur di BEI Tahun 2016-2019)**

### Uraian Abstrak

Penelitian ini bertujuan untuk menguji pengaruh Manajemen Laba, Managerial Ownership, Ukuran Perusahaan, dan Profitability terhadap pengungkapan Tanggung Jawab Sosial dan Lingkungan. Metode penelitian yang digunakan adalah metode penelitian kuantitatif dan menggunakan data sekunder yaitu perusahaan pada kategori manufaktur yang tercatat di Bursa Efek Indonesia. Hasil dari penelitian ini adalah Manajemen Laba, Managerial Ownership, dan Profitability tidak berpengaruh terhadap pengungkapan Tanggung Jawab Sosial dan Lingkungan. Sedangkan Ukuran Perusahaan berpengaruh terhadap pengungkapan Tanggung Jawab Sosial dan Lingkungan.

**Kata Kunci:** Manajemen laba, Managerial ownership, Ukuran Perusahaann, Profitability

## ABSTRACT

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**The Effect of Earnings Management, Managerial Ownership, Company size, and Profitability (Study Case of Companies Listed under BEI in 2016-2019) And the Overview form Islamic Point of View**

### Abstract Description

*This study aims to examine the effect of Earnings Management, Managerial Ownership, Company Size, and Profitability on the disclosure of Social and Environmental Responsibility partially or simultaneously. The research method used is quantitative research methods and uses secondary data, namely companies in the manufacturing category listed on the Indonesia Stock Exchange.*

*The results of this study indicate that Earnings Management, Managerial Ownership, and Profitability have no effect on the disclosure of Social and Environmental Responsibility. Meanwhile, Company Size has an effect on the disclosure of Social and Environmental Responsibility. And overall Managerial Ownership, Profitability, and Company Size are in accordance with Islamic law*

**Keywords:** *Effect of Earnings Management, Managerial Ownership, Company Size, profitability, Disclosure of Social and Environmental Responsibility.*