

UNIVERSITAS INTERNASIONAL BATAM

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ANALYSIS OF INFLUENCE OF SOCIAL RESPONSIBILITY, BOARD OF DIRECTORS, AUDIT COMMITTEE, AND COMPANY CHARACTERISTICS TOWARDS PROFIT MANAGEMENT

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ABSTRACT

This study aims to analyze social responsibility, independent board of directors, independent audit committees, as well as the company's characteristics of earnings management. Data analyzed is in the form of secondary data, which includes time series from the period 2016 to 2018, in the form of Discretionally Accruals, corporate social responsibility, return on assets, independent board of directors, independent audit committee, as well as company characteristics from 622 companies.

In analyzing this data, the researchers used panel regression data. The results of social responsibility activities, board of directors, and independent audit committees have no significant effect on earnings management. There is a significant positive effect on leverage and return on assets. While the firm size and cash flow operations have a significant negative effect on earnings management.

Keywords: *Audit Committee, Board of Director, Corporate Social Responsibility, Earnings Management, Firm Size, Return on Asset.*