

ABSTRACT

The purpose of this research is to analyze and find out empirical evidences including: 1) the influence of firm size, the implementation of business ethics, and corporate governance practice on corporate social responsibility both simultaneously and partially; 2) the influence of firm size, the implementation of business ethics, corporate governance practice and the implementation corporate social responsibility on earnings management practice both simultaneously and partially.

This research used survey methods where the populations were from non the state-owned Enterprises manufacturing listed in Indonesian Stock Exchange period 2008-2010. The sampling technique used purposive sampling. The data in this research consist primary and secondary data. Primary data were collected by using questionnaires and secondary data were collected by gathering from Indonesian Stock Exchange and firm website, and also in The Center of Capital Market Reverence Indonesian Stock Exchange. The data had been analyzed to test the hypothesis using the path analysis with SPSS version 16.

The results of this research have showed that: 1) simultaneously, the firms size, the implementation of business ethics and corporate governance practice have positive influence significantly on the implementation corporate social responsibility, but the firms size were influenced significantly on corporate social responsibility were partially; 2) the firms size, the implementation of business ethics, corporate governance practice and the implementation corporate social responsibility have influence significantly on earnings management practice both simultaneously and partially.

Keywords: Firms Size, Business Ethics, Corporate Governance, Corporate Social Responsibility and Earnings Management

ABSTRAK

Penelitian ini bertujuan untuk menganalisis dan memperoleh bukti secara empiris mengenai: 1) pengaruh ukuran perusahaan, penerapan etika bisnis dan praktik *corporate governance* terhadap tanggung jawab sosial perusahaan baik secara simultan dan parsial; 2) pengaruh ukuran perusahaan, penerapan etika bisnis, praktik *corporate governance* dan penerapan tanggung jawab sosial perusahaan terhadap praktik manajemen laba baik secara simultan dan parsial.

Penelitian ini merupakan penelitian survey dengan populasi penelitian adalah perusahaan manufaktur non BUMN yang terdaftar di Bursa Efek Indonesia tahun 2008-2010. Teknik pengambilan sampel menggunakan metode *purposive sampling*. Data yang digunakan dalam penelitian terdiri dari data primer dan data sekunder. Data primer diperoleh melalui kuesioner, sedangkan data sekunder diperoleh melalui website Bursa Efek Indonesia dan website perusahaan serta Pusat Referensi Pasar Modal Bursa Efek Indonesia. Analisis data untuk pengujian hipotesis menggunakan analisis jalur (*path analysis*) dengan bantuan SPSS Versi 16.

Hasil penelitian menunjukkan bahwa: 1) ukuran perusahaan, penerapan etika bisnis dan praktik *corporate governance* secara simultan berpengaruh positif dan signifikan terhadap penerapan tanggung jawab sosial perusahaan, sedangkan secara parsial ukuran perusahaan tidak berpengaruh secara signifikan terhadap tanggung jawab sosial perusahaan; dan 2) ukuran perusahaan, penerapan etika bisnis, praktik *corporate governance* dan penerapan tanggung jawab sosial perusahaan secara simultan dan parsial berpengaruh signifikan terhadap praktik manajemen laba.

Kata Kunci: Ukuran Perusahaan, Etika Bisnis, Corporate Governance, Tanggung Jawab Sosial Perusahaan dan Manajemen Laba

