

**EFFECT OF CORPORATE SOCIAL RESPONSIBILITY, GOOD
CORPORATE GOVERNANCE MECHANISMS AND PROFITABILITY
ON PROFIT MANAGEMENT**

**(Empirical Study of Non-cyclicals Consumer Sector Companies Listed on the
Indonesia Stock Exchange in 2021-2023)**

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ABSTRACT

This study aims to examine the effect of corporate social responsibility, good corporate governance mechanisms and profitability on earnings management of consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2021-2023. In this study, earnings management of companies in the consumer non-cyclicals sector is measured using the 2010 Stubben Model (Discretionary Accrual). The sample in this study amounted to 39 companies in the consumer non-cyclicals sector using purposive sampling technique. Hypothesis testing in this study uses multiple linear regression analysis. The results of this study indicate that corporate social responsibility affects earnings management in the consumer non-cyclicals sector while independent commissioners, audit committees, managerial ownership and profitability have no effect on earnings management of companies in the consumer non-cyclicals sector.

**Keywords : Corporate Social Responsibility, Good Corporate Governance,
Profitability, Earnings Management**