

ABSTRAK

Herisma Desta Faradini. 2026. Pengaruh *Corporate Environmental Responsibility* (CER), Kualitas Audit dan *Free Cash Flow* Terhadap Manajemen Laba pada Perusahaan Sektor Manufaktur ASEAN-5 Tahun 2021-2025. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing I: Dr. Diyah Santi Hariyani, S.E., M.Si. Pembimbing II: Ririh Anggraini Setyahety, S.E., M.M.

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Environmental Responsibility* (CER), kualitas audit, dan *free cash flow* terhadap manajemen laba pada perusahaan sektor manufaktur ASEAN-5 tahun 2021–2025. Dengan pendekatan kuantitatif, sampel penelitian menggunakan 428 perusahaan dari Bursa Efek Indonesia (BEI), Bursa Malaysia (BEM), Bursa Efek Singapura (SGX), Bursa Efek Thailand (SET), dan Bursa Efek Filipina (PSE) yang dipilih melalui teknik regresi linier berganda SPSS. Hasil penelitian menunjukkan bahwa *Corporate Environmental Responsibility* (CER) berpengaruh positif signifikan terhadap manajemen laba, sedangkan kualitas audit tidak berpengaruh signifikan. Di sisi lain, *free cash flow* terbukti berpengaruh negatif signifikan terhadap manajemen laba. Nilai *Adjusted R Square* sebesar 0,326 menunjukkan bahwa 32,6% variasi manajemen laba dapat dijelaskan oleh variabel *Corporate Environmental Responsibility* (CER), kualitas audit dan *free cash flow*, sementara sisanya dipengaruhi oleh faktor lain.

Kata Kunci: *Corporate Environmental Responsibility* (CER), Kualitas Audit, *Free Cash Flow*, Manajemen Laba, ASEAN-5.

ABSTRACT

Herisma Desta Faradini. 2026. *The Effect of Corporate Environmental Responsibility (CER), Audit Quality, and Free Cash Flow on Earnings Management in ASEAN-5 Manufacturing Companies for the Period 2021-2025*. Undergraduate Thesis. Management Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Advisor I: Dr. Diyah Santi Hariyani, S.E., M.Si. Advisor II: Ririh Anggraini Setyahety, S.E., M.M.

This study aims to analyze the influence of Corporate Environmental Responsibility (CER), audit quality, and free cash flow on earnings management in ASEAN-5 manufacturing sector companies in 2021–2025. Using a quantitative approach, the study sample used 428 companies from the Indonesia Stock Exchange (IDX), Bursa Malaysia (BEM), Singapore Stock Exchange (SGX), Stock Exchange of Thailand (SET), and Philippine Stock Exchange (PSE) selected through SPSS multiple linear regression techniques. The results show that Corporate Environmental Responsibility (CER) has a significant positive effect on earnings management, while audit quality has no significant effect. On the other hand, free cash flow has been shown to have a significant negative effect on earnings management. The Adjusted R Square value of 0.326 indicates that 32.6% of the variation in earnings management can be explained by Corporate Environmental Responsibility (CER), audit quality, and free cash flow, while the remainder is influenced by other factors. Keywords: Corporate Environmental Responsibility (CER), Audit Quality, Free Cash Flow, Earnings Management, ASEAN-5.

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