

ABSTRACT

THE EFFECT OF INFORMATION ASYMMETRY, CORPORATE SOCIAL RESPONSIBILITY AND FREE CASH FLOW ON PROFIT MANAGEMENT (Case Study on Consumer Non-Cyclicals Sector Companies Listed on the Indonesia Stock Exchange in 2018-2022)

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This study aims to explain and understand the effect of Information Asymmetry, Corporate Social Responsibility and Free Cash Flow on Profit Management in consumer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2018-2022. The population of this study amounted to 51 consumer non-cyclicals sector companies listed on the IDX for the 2018-2022 period, with a total of 255 samples obtained based on the purposive sampling method. The data analysis technique used is multiple linear regression analysis with data processing through Eviews 12 software. The results of this study reveal that Corporate Social Responsibility and Free Cash Flow have a significant influence on Profit Management. But, Information Asymmetry has no effect on Profit Management.

Keywords : *Information Asymmetry, Corporate Social Responsibility, Free Cash Flow, Earning management*

Libraries :

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