

ABSTRACT

This study aims to provide empirical evidence related to: (1) The effect of CSR on accounting prudence, and (2) The effect of CSR on accounting prudence with foreign ownership as a moderating variable. This research uses firm size and leverage as control variables. The sample in this study is manufacturing company that commit on social responsibility disclosure in 2020-2022 by using purposive sampling. There are 36 companies that meet the criteria of the study sample. Analysis method in this research is using multiple regression analysis (MRA). The results of this study indicate that the disclosure of CSR has no significant effect on accounting prudence. Foreign ownership role as a moderating variable also could not strengthen the relationship between CSR and accounting prudence.

Keywords: Corporate Social Responsibility, Accounting Prudence, Foreign Ownership