

ABSTRACT

This study aims to examine the effect of earning management and corporate characteristics that consist of institutional ownership, managerial ownership, firm size, profitability, type of audit firm and industry type of Corporate Social Responsibility (CSR) disclosure. This study refers to research conducted by Khalid et al (2017) and using multiple linear regression method. To measure the disclosure of social responsibility, researchers refer to the internationally accepted GRI G.4.

This type of research is classified as a quantitative research. The population in this study are all manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2014-2016. While the research sample is determined by purposive sampling method so that obtained 84 samples. Type of data used in the form of secondary data obtained from www.idx.co.id.

The results of this study indicate that firm size, profitability and type of industry have a positive and significant influence on the disclosure of Corporate Social Responsibility (CSR). These results suggest that larger companies are more likely to disclose information about social activities than small firms. While other variables such as earning management, institutional ownership, managerial ownership, and type of audit firm have no significant effect on Corporate Social Responsibility (CSR) disclosure.

*Keywords : Corporate Social Responsibility (CSR), earning management,
Corporate Characteristics*