

## **ABSTRACT**

*The research aims to analyze the influence of earnings management on CSR disclosure. This research uses control variable are size, leverage and return on assets. To measure CSR disclosure uses GRI G4 Indexes while to measure earnings management uses discretionary accruals.*

*This research uses 280 samples of manufacturing firms that listed in Indonesian Stock Exchange (IDX) during 2013 to 2016. The sampling method used for this research is purposive sampling. Type of the data used is secondary data. Data analysis used are descriptive statistics, classical assumption tests, and regression analysis.*

*The result of this research shows that earnings management positively to CSR disclosure. But, negatively effect on control variable are size, leverage and return on assets.*

*Keyword : corporate social responsibility disclosure, earnings management, discretionary accruals*