

## **ABSTRACT**

*This study aims to obtain empirical evidence about the effect of earnings management and corporate governance mechanisms on corporate social responsibility disclosure. The independent variables in this study are earnings management, board size, proportion of independent board of commissioners, and number of audit committee meetings, while the dependent variable in this study is the disclosure of corporate social responsibility.*

*The population of this study is a manufacturing company listed on the Indonesia Stock Exchange 2012 to 2015. Determination of research samples using purposive sampling method and obtained a sample of 251 companies. Data analysis was done by classical assumption test and hypothesis testing with regression analysis. Statistical program in the study using SPSS Version 21.*

*The results of this study indicate that there is a significant positive relationship earnings management with corporate social disclosure responsibility. The influence of the size of the board of commissioners disclosure of corporate social responsibility value there is a positive and significant relationship. The proportion of independent board of commissioners is negatively and insignificant to the disclosure of corporate social responsibility. The implications of this study indicate that, earnings management practices have a role to broaden the report of social responsibility and corporate governance mechanisms are able to improve the quality of social responsibility disclosure.*

*Keywords: earnings management, corporate governance, board size, independent board of commissioners, number of audit committee meetings, corporate social responsibility.*