

ABSTRACT

The purpose of this paper is to examine the influence of corporate social responsibility disclosures on earnings quality. The study also examines the moderating effect of export-oriented industries on the relationship between corporate social responsibility disclosure and earnings quality. The sample consists of 314 companies listed on Indonesia Stock Exchange in the period of 2014. The sample is selected based on purposive sampling method. The results show that the disclosure of corporate social responsibility has a positive significant influence on earnings management. The results also suggest that corporate social responsibility disclosure has a negative significant influence on earnings management in export-oriented industries.

Keywords: corporate social responsibility disclosure, discretionary accruals, stakeholder, earnings management, opportunistic behavior.