

ABSTRACT

This study aims to determine: (1) The effect of CSR on accounting conservatism, and (2) The effect of CSR on accounting conservatism with state ownership as a moderating variable. Financial reporting is an important part of a company. Therefore, a conservative financial reporting need to be considered as a material consideration in decision making.

The sample in this study is the social responsibility disclosure on the all of enterprises sector in 2013-2015 by using purposive sampling and random sampling method. There are 50 companies that meet the criteria of the study sample. Analysis method in this research is simple regression analysis and multiple regression analysis.

The results of this study indicate that the disclosure of CSR positive and significant effect on accounting conservatism. However, state ownership role as a moderating variable may not strengthen the relationship between CSR and accounting conservatism.

Keywords: CSR, Accounting Conservatism, State Ownership