

ABSTRACT

The purpose of this study is to investigate the relationship between the level of corporate social responsibility disclosures and earnings management proxied by discretionary accruals. This study also aims to investigate whether companies dominated by powerful stakeholders such as export-oriented industries may constrain earnings management.

This study used secondary data. The population of this study is firms listed in Indonesia Stock Exchange (IDX) in year 2015 and the samples of this study are 109 manufacturing firms listed in bloomberg and Indonesia Stock Exchange (IDX) in year 2015. Sampling method used is purposive sampling and the criteria is firms which issued their annual report in Indonesia Stock Exchange (IDX).

The result of this study show that corporate social responsibility disclosures variabel positively and significantly influenced on earnings management and corporate social responsibility disclosures in export-oriented industries variabel negatively and significant influenced on earnings management.

Keywords : Corporate social responsibility disclosures, Discretionary accruals, Earnings management, Export-oriented industries