

ABSTRACT

The purpose of this study is to examine the effect of earnings management, managerial ownership, size and profitability on Corporate Social and Environmental Disclosures of manufacturing companies listed in Bursa Efek Indonesia for the year 2008-2009

Sample method used was purposive sampling. There were 112 annual reports consisted of 46 annual report 2008, and 66 annual report 2009. There were four hypothesis proposed. Data were analyzed by multiple regression. The dependent variable were Corporate Social and environmental disclosures, and the independent variables are earnings management, managerial ownership, profitability, and company Size.

The result showed that all of the independent variables significantly affected the dependent variable by 5% significantly level. These have implications that corporate social and environmental disclosures are significantly affected by earnings management, managerial ownership, profitability, and company size (H1, H2,H3, H4 are supported).

Key words: earnings management, managerial ownership, profitability, company size, corporate social and environmental disclosures.