ABSTRACT

The purpose of this research is to observe the relatioship between level corporate social responsibility disclosure and earning management with the companies from export-oriented in moderacy. This reseach uses corporate social responsibility disclosure as independence variable, while earnings management as dependent variables. Market to book value, leverage, firm size, loss dummy, firm age, and auditor also added as control bariables.

This research used secondary data as a source of gathering data. The population consists of list of companies that are listed both in GRI (Global Reporting Innitiative) and BEI (Bursa Efek Indonesia) in the period of 2014 and 2015. This research used purposive sampling method to select the sample. After that, got 230 companies for the sample. Multiple regression technique are chosen for this research statistic analysis.

This research results indicates that the level corporate social responsibility disclosure has positive influence on earnings management. Second, this research result indicates that level corporate social responsibility disclosure has negative influence on eatnings management with the companies from export-oriented.

Keywords: corporate social responsibility disclosure, earnings management, earnings quality