

ABSTRACT

This research analyzes and explores the effect of CSR disclosure on earnings management with political costs as a moderating variable in public companies in Indonesia from 2013 to 2017. This research specifically uses research objects in the form of non-financial companies listed on the Indonesia Stock Exchange. The data used in this research is secondary data in the form of financial performance data and data on corporate CSR activities that come from various websites and other credible sources. Panel data analysis was used in this study to verify the proposed hypothesis. The results of the analysis revealed that the disclosure of CSR carried out by the company has a positive and significant effect on the level of earnings management that occurs and that impact is moderated by political costs.

Keyword : Earning Management, CSR Disclosure, Political Cost.