ABSTRACT

THE EFFECT OF EARNINGS MANAGEMENT TOWARD THE CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE IN OWNERSHIP MANAGERIAL AS A MODERATED VARIABLE

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This study explored the effect of earnings management on the corporate social responsibility disclosure in being moderated by ownership managerial. Independent variable in this study was earnings management measured by discretionary accrual (DAC). Dependent variable in this study was corporate social responsibility disclosure measured by the indeks of CSR disclosure. This study also used moderated variabel of the ownership managerial.

Sampling was done by purposive sampling method in Manufacturing Company listed on the Indonesia Stock Exchange in 2009-2013. This research was done by multiple linear regression analysis with SPSS 21.

The results showed that earnings management had positive effect toward corporate social responsibility disclosure and this study could give evidence that ownership manajerial can moderate the relationship between earnings management and corporate social responsibility disclosure. The findings of this study showed that CSR was a part of the managerial strategy for the support of stakeholders. The existence and role of ownership manajerial in corporate actions had an important role to in reducing earnings management actions taken by manager.

Keywords: Earnings Management, Corporate Social Responsibility Disclosure, Ownership Managerial