ABSTRACT

THE EFFECT OF CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE ON REAL EARNINGS MANAGEMENT

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The purpose of the study was to empirically examine the effect of corporate social responsibility disclosure on real earnings management. The independent variable was corporate social responsibility disclosure, and the dependent variable was real earnings management. The population in this study was all construction service companies listed on the Indonesia Stock Exchange (IDX) for the period 2019 – 2022. Secondary data was used in this study. The sampling technique was determined using the purposive sampling method. The sample in the study consisted of 84 samples. The data analysis tool used was simple linear regression analysis with SPSS version 25. The result of this study showed that corporate social responsibility disclosure affected real earnings management.

Keywords: Corporate Social Responsibility Disclosure, Real Earnings Management.