

ABSTRACT

This study aimed to analyze the effect earnings management, profitability, institutional ownership and disclosure of Corporate Social responsibility with accounting complexity as a moderating variable. Earnings management is measured using discretionary accruals, profitability is measured using ROA, CSR disclosure is measured by content analysis that measures the variety of CSRI, accounting complexity is measured by the number of subsidiaries and institutional ownership is measured by percentage share ownership by the institution.

The Sample are manufacturing companies listed in Indonesia Stock Exchange (BEI) 2013-2015. Methodes sampling using purposive sampling and analysis techniques using multiple Regression Analysis.

The analysis show that earnings management has no affect on CSR disclosure, Profitability has no effect on CSR disclosure, Institutional Ownership influences CSR disclosure, and Accounting Complexity variables do not affect the relationship of Profit Management to CSR disclosure

Keywords: Earning Management Profitability, Institusional Ownership Disclosure of Corporate Social Responsibility, Accounting Kompleksiti