



## Earning management, corporate governance and corporate social responsibility disclosure: Evidence from Indonesia

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### Abstract

This research aims to test the influence of earning management and Corporate Governance on Corporate Social Responsibility. The research was conducted on primary and secondary industrial companies listed on the Indonesia Stock Exchange (IDX) using data from 2014 to 2020. Data analysis will be done by quantitative data analysis with regression analysis using panel data. The results showed that earning management has a negative effect on corporate social responsibility. Corporate governance has a positive effect on corporate social responsibility. The results of the study have implications in an academic and practical manner. This research will provide additional literature that is useful for the development of accounting science, especially the topic of corporate social responsibility. In practical terms, the results of this study can be a consideration in making decisions for company managers and considerations in policy making to make a regulation by the government.

**Keywords:** Corporate social responsibility, Earning management, Corporate governance, Indonesia Stock Exchange.

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