

LEMBAR PERSETUJUAN PEMBIMBING

Skripsi yang berjudul:


**“PENGARUH MANAJEMEN LABA TERHADAP PENGUNGKAPAN
CORPORATE SOCIAL RESPONSIBILITY (CSR) STUDI EMPIRIS PADA
PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BURSA
EFEK INDONESIA TAHUN 2010-2014”**

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Skripsi yang Berjudul:
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Telah dipertahankan didepan penguji.

Hari/Tanggal : Sabtu, 02 April 2016

Waktu : 10.00 WITA s/d Selesai

Penguji

- | | |
|--------------------------------------|---------|
| 1. Dr. Niswatin, S.Pd., SE., M.SA | 1. |
| 2. Ronald S.Badu, SE., M.Si | 2. |
| 3. Imran R. Hambali, S.Pd., SE., MSA | 3. |
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Gorontalo, April 2016

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ABSTRACT

VERA MARCELINA MAKALALAG. 921 412 021. THE EFFECT OF EARNINGS MANAGEMENT TO CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE (CSR-D), AN EMPIRICAL STUDY ON MINING CORPORATIONS LISTED IN INDONESIA STOCK EXCHANGE (BEI) PERIOD 2010-2014. Departement of Accounting, Economics Faculty, Gorontalo State University, Under The Guidance of Imran R. Hambali, S.Pd., SE., MSA and Siti Pratiwi Husain, SE, M.Si.

This study examined the effect of earnings management to corporate social responsibility disclosure on mining corporations listed in Indonesia Stock Exchange (BEI) over a five periode (2010-2014). The measurement of earnings management is based on model of accrual accounting, and for corporate social responsibility disclosure is measured by its consistency are derived from corporation annual report and/or corporation sustainability report.

This study's population is mining corporations listed in Indonesia Stock Exchange (BEI) from 2010 to 2014. Based on purposive sampling method, the sample is obtained by 24 corporations. The analytical method used is simple regression equation.

The results of this study indicate earnings management has a positive and significant effect on corporate social responsibility. This study also proves that corporate social responsibility is used as legitimacy of corporation to cover of earnings management practice. With a greater corporate social responsibility is will reduce the attention of outsiders against earnings management practice.

Keyword: *Earning Management, Corporate Social Responsibility*

