**Pengaruh Manajemen Laba Terhadap *Corporate Social Responsibility* Dengan *Corporate Governance* Sebagai Variabel *Moderating***

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**ABSTRACT**

This research aims to prove empirically the effect of earning management on corporate social responsibility with corporate governance as moderating variable. The premis of this study is agency theory which content that corporate governance can netralize the relationship between earning management and corporate social responsibility. The sample used in this research is manufacturing company listing in the Indonesian Stock Exchange. Data of this study is from 2010-2013. Moderated regression analysis is employed to see the effect of corporate governance relationship between earning management and corporate social responsibility.The result shows that the earning management, foreign ownership and institutional ownership have a significant effect on corporate social responsibility. While for the variable moderation, institutional ownership does not have the significant effect on the relationship between earning management and corporate social responsibility. However, foreign ownership has a significant effect on the relationship between earning management and corporate social responsibility.

***Key words****:* Earning Management,Foreign Ownership, Institutional Ownership, and Corporate Social Responsibility.