

## ***Abstract***

*The purpose of this research is to examine the effect of Accruals Earnings Management and Real Earnings Management to Corporate Social Responsibility Disclosure. The population sample is taken from a mining company listed on Indonesian Stock Exchange 2012-2016.*

*The method which utilized in this research was verificative and descriptive methods. Population sum of this research were 40 a mining company listed on Indonesian Stock Exchange 2012-2016. Samples were taken by using purposive sampling method with certain criteria valuation obtain a sample with eight company samples. The data analysis process utilizing classic assumption test method and hypothesis testing using double linear regression methods.*

*The result of this research reveals that partially is Accrual Earnings Management has an effect to Corporate Social Responsibility Disclosure, and Real Earnings Management has an effect to Corporate Social Responsibility Disclosure. This research simultaneously show that Accrual Earnings Management and Real Earnings Management has an effect to Corporate Social Responsibility Disclosure.*

*Keywords : Accrual Earnings Management, Real Earnings Management, Corporate Social Responsibility Disclosure.*