

3rd ICGSS INTERNATIONAL CONFERENCE of Graduate School on Sustainability

Contemporary Studies on Sustainable Development

September 22-23, 2018

Graduate School Building, University of Merdeka Malang
Terusan Raya Dieng 59 Malang, East Java, Indonesia

1 NO POVERTY

The exploration of sustainable development issues is still very open, especially at the regional level. These issues inspired Unmer Graduate Program in a sustainable manner to develop research and teaching. The conference is based on the belief that there are a large number of contemporary studies that are interdisciplinary and in the form of regional case studies in different countries. We need a range of inputs that will be the foundation for the specific study of environmental engineering, sustainable cities, and natural resource management.

The special themes we prepare are based on several issues in economics, and the field of architecture in order to explore the possibilities of interdisciplinary characters. Authors are invited to submit their papers with the following subthemes (but not limited to);

3 CALL FOR PAPER

5 GENDER EQUALITY

Subthemes of Natural Sciences

- Architecture for Sustainable Cities and Communities.
- Architecture for Resilient Infrastructure and Sustainable Industrialization.
- Architecture for Affordable and Clean Energy
- Environmental Engineering for Clean Water and Sanitation.

Subthemes of Economic

- Decent Work and Economic Growth for Economic Sustainability at Global Competition from Development of Tourism, Entrepreneurship, Small and Medium Enterprises;
- Industry Innovation and Infrastructure Supported by Development of Accounting; Banking; Capital Market; Tourism Production and Consumption; Business Management; Marketing; HRM;
- Innovation for Decent Work; SME; Creative Industry; Entrepreneurship.
- Sustainability in Accounting;
- Corporate Governance & Corporate Social Responsibility.

KEYNOTE SPEAKERS



Prof. Madya Dr. Mohd. Zin Bin Kandar
Universiti Teknologi Malaysia
Johor Bahru, Malaysia



Professor Lorne Cummings
Macquarie University,
Australia



Professor Hasan Fauzi
Sebelas Maret University
Surakarta, Indonesia



Professor Respati Wikantiyoso
Universitas of Merdeka Malang
Indonesia



Professor Nunuy Nur Afiah
The Indonesian Institute of
Accountants-Accounting Lecturer
Compartment (IAI-KApd)

INVITED SPEAKERS

IMPORTANT DATES

Deadline for Full Paper Submission : September 2nd, 2018
Notification of Paper Acceptance : September 10th, 2018
Deadline for Registration : September 17th, 2018

CONFERENCE FEE

Presenter

- Indonesian Presenter : IDR. 500.000,-
- International Presenter : USD 100

Participant

- Indonesian Participant : IDR. 200.000,-
- International Participant : USD 15



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THE INTERACTION OF EARNING MANAGEMENT, CORPORATE SOCIAL RESPONSIBILITY AND CORPORATE GOVERNANCE

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ABSTRACT

The interaction of earnings management and corporate social responsibility can have a positive impact on corporate governance. This interaction is analysis on the relationship among research variables. The purpose of this study is to analyse the relationship of earnings management, corporate social responsibility and corporate governance. The analysis method used is Pearson correlation analysis. The first independent variable, earnings management is measured by Friedlan's discretionary accrual model. Both independent variables of corporate social responsibility are measured based on the index of economic, social and environmental dimensions disclosure according to global reporting initiative standard (GRI standard). The three independent variables of corporate governance are measured based on corporate governance performance index (CGPI) scores. The findings of this study indicate that there is a significant correlation between earnings management and corporate governance. The existence of corporate governance directs and controls the company to perform earnings management, with the process of financial reporting and the intention of obtaining benefits for both managers and companies. The relationship of earnings management with corporate social responsibility is not significant. Corporate social responsibility is an on-going commitment, that companies not only achieve economic performance, but act ethically and contribute to society and the environment. This is in contrast to the more focused implementation of earnings management to benefit both managers and companies. The contribution of this research result is to be considered for companies and investors in the analysis of the strength relationship between earnings management, corporate social responsibility, and corporate governance.

Keywords: Earning Management, Corporate Social Responsibility, Corporate Governance

1. INTRODUCTION

Corporate Governance is a governance that directs and controls the company through a system that regulates the relationship of various roles (Agoes & Ardana, 2009), namely the board of commissioners, directors, shareholders, and other stakeholders or many aspects according to (Untung, 2014). The issue of corporate governance began to emerge in Indonesia in 1998 when Indonesia experienced a prolonged crisis. The impact of this crisis is that trade activities and company performance deteriorate. One of the factors causing the economic crisis is the weak application of corporate governance to companies in Indonesia. Since then, both the

