

ABSTRACT

The purpose of this study is to examine the effects of auditor's industry specialization and corporate social responsibility on earnings management. The sample used in this study were manufacturing sector companies. This study used two control variables, which are firm size and return on assets. This study used secondary data derived from the financial statements of listed manufacturing companies in Indonesia Stock Exchange in 2011-2017. Based on the method of purposive sampling method and obtained 322 observations. The technique for examining the hypothesis was multiple regression analysis. The results showed that auditor's industry specialization and CSR did not have any significant effect on the earnings management. Of the two control variables used in this study, only the ROA had an effect on the earnings management.

Keywords: *Auditor's industry specialization, corporate social responsibility, earnings management, ROA, firm size*