

ABSTRAK

The purpose of this research is to know the influence of the ownership of managerial, institutional ownership, the disclosure of corporate social responsibility on the value of companies with earnings management as moderating variabel. In this research is 105 sample data used from the company manufacturing registered at BEI in2011 to 2013 with a method of sampling purposive. The data comes from secondary data obtained from documentation. The analysis used is a Moderating Regression Alaysis (MRA). That analysis shows that the ownership managerial has positive and significant influence on the companies' value, ownership institutional has positive and significant influence on the companies' value, the disclosure of corporate social responsibility has positive and significant influence on the companies' value, ownership moderation managerial with earnings management strengthen the negative and significant impact on the companies' value and the disclosure of corporate social responsibility moderation with earnings management strengthen the positive and significant impact on the companies' value.

Keywords : *ownership of managerial, ownership of institutional, disclosure of corporate social responsibility, companies' value and earnings management.*