

ABSTRACT

This study aims to obtain empirical evidence and analyze the effect of corporate social responsibility disclosure, profitability, and corporate governance mechanisms to earnings quality.

The data in this research is secondary data - the company's annual report. The population of this study was manufacturing base and chemical industry sectors, the various sectors of the industry and the customer goods industry sectors listed on the Indonesia Stock Exchange (IDX) in year 2016. This research used 97 sample by using purposive sampling method. Data analysis was performed with descriptive statistic analysis, classic assumption test and hypothesis testing by multiple linear regression analysis.

The results of this research indicate that corporate social responsibility disclosure negative and significant affect on earnings quality, then profitability, managerial ownership, and independent commissioners positive and significant affect on earnings quality, while institutional ownership has no affect on earnings quality

Keywords: earning quality, corporate social responsibility disclosure, profitability, and corporate governance mechanism.