

ABSTRACT

Earnings quality is the quality of earnings information of a company that is available to the public which can provide information on the extent to which earnings affect decision making and can be used by investors to assess a company. There are several factors that affect earnings quality, including information asymmetry, investment opportunity set, and corporate social responsibility.

This study aims to analyze information asymmetry, investment opportunity set, corporate social responsibility, and earnings quality. In addition, it analyzes simultaneously and partially the effect of information asymmetry, investment opportunity set, and corporate social responsibility on earnings quality in non-financial BUMN companies listed on the Indonesia Stock Exchange for the 2016-20120 period.

The method used in this study is a quantitative method. The sample used as many as 16 companies selected using a purposive sampling method. The type of data used is secondary data with data collection techniques through documentation and literature study. The data analysis method used is panel data regression analysis using Eviews software.

The results show that information asymmetry, investment opportunity set, and corporate social responsibility have a simultaneous effect on earnings quality. Partially, corporate social responsibility has a positive effect on earnings quality, information asymmetry and investment opportunity sets have no effect on earnings quality.

The results of the study are expected to be taken into consideration for further researchers. Companies are expected to pay attention to the level of information asymmetry and corporate social responsibility because these can affect quality earnings.

Keywords: *Corporate Social Responsibility, Information Asymetry, Investment Opportunity Set, Earnings Quality.*