

ABSTRACT

Profit is important information that must be disclosed in the company's financial reports. Companies with financial performance reports that reflect high-quality profits can attract the attention of stakeholders, especially investors, to invest in the company. However, companies sometimes manipulate profits to fulfill these interests. Investors can detect the quality of the profits generated by the company by using discretionary accruals.

This research aims to determine the simultaneous or partial influence of environmental social governance, good corporate governance disclosure, and corporate social responsibility costs on earnings quality in customer non-cyclicals sector companies listed on the Indonesia Stock Exchange in 2021–2022.

The analysis technique used in this research is descriptive statistical analysis and panel data regression analysis using the Eviews 12 application. This research used a purposive sampling technique and the number of samples was 30 for 2 years, so the total number of observations in this research was 60 companies.

The results of this research show that environmental social governance, good corporate governance disclosure, and corporate social responsibility costs have a simultaneous effect. Partially, good corporate governance disclosure has a positive effect on earnings quality, corporate social responsibility costs have a negative effect on earnings quality, while environmental social governance has no effect on earnings quality.

Based on the research results, suggestions from this research can provide a new source of reference for future researchers regarding earnings quality, environmental social governance, good corporate governance disclosure, and corporate social costs. It is recommended that future researchers conduct research using different indicators or variables related to earnings quality so that they can provide new empirical evidence related to earnings quality. Meanwhile, for investors, this research can be used as a consideration for evaluating and making investment decisions.

Keywords: *Environmental Social Governance, Good Corporate Governance Disclosure, Costs of Corporate Social Responsibility, Earnings Quality*