This study aims to determine the effect of earnings quality consists of Accruals Quality (ACC), Earnings Persistence (EP), and Income Smoothness (IS) on the Corporate Social Responsibility (CSR).

The sample of this research is the social responsibility disclosure in banking companies registered in Indonesia Stock Exchange (IDX) in 2009-2011 using purposive sampling method. There are 18 companies each year so that the overall number of companies qualified as research samples are 54 companies. This study employs multiple regression analysis to test whether the earnings quality significantly affects the Corporate Social Responsibility (CSR) or not.

The result shows that out of the three components, accrual quality (ACC) and earnings persistence (EP) have no significant effect on CSR. On the other hand, income smoothness (IS) has a significant and negative effect on CSR. Simultaneously, the three components of earnings quality significantly affect the CSR. The calculation of the coefficient of determination, R2, is 0.242. It means that the social responsibility disclosure at 24.2% is determined by the earnings quality, while the remaining number, 75.8%, is affected by other variables.