Abstract:

**Purpose:**
This study aims to investigate the effect of internal corporate governance on earnings quality in the Gulf Co-operation Council (GCC) countries in terms of board of directors’ characteristics and ownership structure for a sample of non-financial listed companies in GCC countries during the period 2009-2013.

**Methodology:**
This research will employ abnormal accruals based on the Larcker & Richard (2004) model as proxy for Earnings quality and the effect of corporate governance on earnings quality will be measured by regression.

**Contribution:**
Three academic papers offer an incremental contribution to extend existing theory to understand the effect of a well-implemented board of directors, ownership structure, and the impact of the presence of royal family members on boards on earnings quality in the GCC countries since there is a dearth of literature on the region because of limited data.

**Practical implication:**
As there is existing issue regarding earnings quality in the region, this study will provide some meaningful implications for practitioners, regulators and investors who are interested in GCC companies. They may refer to the study empirical evidence to understand the issues in depth and consider the study recommendations to strength corporate governance implementation and improve earnings quality across GCC countries.

**Keywords:** Corporate governance, Earnings quality, board of directors, ownership structure, GCC countries.