

ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh akuntansi konservatif, *timeliness*, *voluntary disclosure*, dan *leverage* terhadap *earning response coefficient* (ERC). *Earning response coefficient* dalam penelitian ini sebagai proksi respon pasar terhadap laba dan spesifitas masing- masing perusahaan tertentu yang dipengaruhi oleh beberapa faktor, seperti penerapan akuntansi konservatif, *timeliness*, *voluntary disclosure*, dan *leverage*. Data yang digunakan adalah data sekunder berupa laporan tahunan dan harga saham perusahaan sektor pertambangan yang terdaftar di BEI tahun 2012-2014. Jumlah sampel untuk penelitian ada 66 perusahaan pertambangan. Pengujian hipotesis dilakukan dengan menggunakan uji t dan uji F dianalisis dengan model analisis regresi linier berganda. Hasil penelitian menunjukkan bahwa akuntansi konservatif dan leverage tidak terbukti signifikan terhadap *earning response coefficient* (ERC). Sedangkan *timeliness* dan *voluntary disclosure* terbukti signifikan terhadap *earning response coefficient* (ERC). Untuk uji F, menunjukkan bahwa akuntansi konservatif, *timeliness*, *voluntary disclosure*, dan *leverage* berpengaruh terhadap ERC.

Keywords: Conservative Accounting, Timeliness, Voluntary Disclosure, Leverage and Earning Response Coefficient

ABSTRACT

This research aims to test influence of conservative accounting, timeliness, voluntary disclosure, and leverage of earning response coefficient (ERC). Earning response coefficient (ERC) in this research as the market response proxy to earning and specificity of each company is affected by several factors, such as the application of conservative accounting, timeliness, voluntary disclosure, and leverage. For the sample, this research use secondary data such as annual reports and share prices from mining companies which listed in BEI year 2012-2014. The number of samples for research as 66 mining companies. Hypothesis testing is done by using t test and F test are analyzed with model of multiple linier regression analysis. The hypothesis result shows conservative accounting and leverage had no significant influence on earning response coefficient (ERC). One the other hand, timeliness and voluntary disclosure had significant effent on earning response coefficient (ERC). To test F, shows that conservative accounting, timeliness, voluntary disclosure, and leverage affect ERC.

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