

ABSTRAK

Penelitian ini dilakukan untuk mengetahui pengaruh pengungkapan *corporate social responsibility* terhadap *earnings response coefficient*. Penelitian ini menggunakan 26 perusahaan sektor pertambangan yang terdaftar di Bursa Efek Indonesia pada periode 2014-2016. Metode *purposive sampling* digunakan dalam menentukan sample. Pengungkapan *corporate social responsibility* dalam hal ini menggunakan standar *Global Reporting Initiative (G4)* sebanyak 91 item. Teknik analisis data yang digunakan regresi linier berganda dan menggunakan persamaan kuadrat terkecil dengan tingkat signifikansi 5%. Hasil analisis menunjukkan bahwa variabel pengungkapan *corporate social responsibility* berpengaruh terhadap *earnings response coefficient*. Variabel *price to book value* dan *return on asset* tidak berpengaruh terhadap *earnings response coefficient*.

Kata Kunci : *corporate social responsibility, earnings response coefficient, price to book value, return on asset*

ABSTRACT

The purpose of this research is the effect of corporate social responsibility to earnings response coefficient. This research uses 26 mining sector companies listed on the Indonesia Stock Exchange in the period 2014-2016. The purposive sampling method is used in determining the sample. Disclosure of corporate social responsibility in this case using Global Reporting Initiative (G4) standard of 91 items. The data analysis technique used multiple linear regression and using the least squares equation with 5% significance level. The result of the reasearch show that corporate sosial responsibility disclosure affect earnings response coefficient. The variables price to book value and return on asset did not affect to earnings response coefficient.

Keywords : corporate social responsibility, earnings response coefficient, price to book value, return on asset.