

ABSTRACT

THE INFLUENCE OF EARNING PERSISTENCE, GOOD CORPORATE GOVERNANCE, AND CONSERVATISM TO THE EARNING RESPONSE COEFFICIENT

(Studies In Manufacturing Companies listed on the Indonesian Stock Exchange in 2012 -2016)

By

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This study aims to examine the influence of earning persistence, managerial ownership, audit committee, and conservatism to the earning response coefficient. The earning response coefficient is measured by the result of regression slope between cummulative abnormal return and unexpected earnings. The population of this study are manufacturing company that are listed on Indonesia stock exchange in 2012-2016. Based on purposive sampling method, the total obtained samples are 195 companies. The source of data are taken from annual reports of companies that are listed on Indonesia stock exchange in 2012-2016. The data analysis method is using multiple linear regression with SPSS 22 software application.

The result of this study found that earning persistence has significant positive effect to the earning response coefficient. While the variable managerial ownership, audit committee, and conservatism have no significant effect to the earning response coefficient.

Keywords : Earning persistence, good corporate governance, conservatism, managerial ownership , audit committee, earning response coefficient.

ABSTRAK

PENGARUH PERSISTENSI LABA, *GOOD CORPORATE GOVERNANCE*, DAN KONSERVATISME TERHADAP KOEFISIEN RESPON LABA

**(Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek
Indonesia Periode (2012-2016))**

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Penelitian ini bertujuan untuk menguji pengaruh persistensi laba, *good corporate governance*, dan konservatisme terhadap koefisien respon laba. Koefisien respon laba diukur menggunakan hasil slope regresi antara *cummulative abnormal return* dengan *unexpected earnings*. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012 -2016. Berdasarkan metode *purposive sampling*, jumlah sampel yang diperoleh adalah 195 perusahaan. Sumber data diperoleh dari laporan tahunan perusahaan yang terdaftar di Bursa Efek Indonesia pada tahun 2012-2016. Metode analisis data menggunakan analisis regresi linear berganda dengan aplikasi software SPSS 22.

Hasil penelitian ini menunjukkan bahwa variabel kepemilikan persistensi laba berpengaruh positif signifikan terhadap koefisien respon laba. Sedangkan variabel kepemilikan manajerial dan komite audit tidak berpengaruh secara signifikan terhadap koefisien respon laba.

Kata kunci : Persistensi laba, *good corporate governance*, konservatisme, kepemilikan manajerial, komite audit, koefisien respon laba.