

ABSTRACT

ANALISIS FAKTOR-FAKTOR YANG MEMPENGARUHI *EQUITY RISK PREMIUM* PERUSAHAAN DI INDONESIA (Studi Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia)

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This study aims to analyze the impact of auditor tenure, company's size, leverage, earning quality, and Earning per Share on company's equity risk premium. Samples of this study based on purposive sampling method from Bank companies that listed in Indonesia Stock Exchange in the year 2007 to 2011. The final samples consist of 23 companies.

Analysis tool was used to analyze the problems is multiple regression analysis. Hypothesis tested by simple linear regression test with a confidence level of 95% and 5% error.

The results of this study indicate that earning quality have positive impact on company's equity risk premium. Meanwhile auditor tenure, leverage, company's size and earning per share have not impact on company's equity risk premium.

Keywords : Equity Risk Premium, Auditor Tenure, Company's Size, Leverage, Earning Quality, and Earning per Share.