

ABSTRAK

Ahmad Wajih, Pengaruh Konservatisme Akuntansi, *Corporate Social Responsibility*, Risiko Sistematis, Ukuran Perusahaan, Profitabilitas, *Timelines*, *Earning Persistence* dan *Earning Growth* Terhadap *Earning Response Coefficient* Pada Perusahaan Property dan Real Estate Yang Terdaftar Di BEI Periode 2013 - 2017. Di bawah bimbingan Anita Carolina, SE., M.Bus.,Adv.,Ak., QIA., CA.

Penelitian ini dilakukan untuk membuktikan pengaruh konservatisme akuntansi, *corporate social responsibility*, risiko sistematis, ukuran perusahaan, profitabilitas, *timelines*, *earning persistence* dan *earning growth* terhadap *earning response coefficient*. Variabel bebas atau *independen* pada penelitian ini adalah konservatisme akuntansi, *corporate social responsibility*, risiko sistematis, ukuran perusahaan, profitabilitas, *timelines*, *earning persistence* dan *earning growth*. Sementara variabel terikat atau *dependen* dalam penelitian ini adalah *earnings response coefficient*. Penelitian ini dilakukan pada perusahaan *property* dan *real estate* yang terdaftar di Bursa Efek Indonesia pada tahun 2013-2017. Analisa yang digunakan adalah analisis jalur dengan menggunakan aplikasi SPSS 20. Pengambilan sampel pada penelitian ini menggunakan teknik *purposive sampling*.

Hasil dari penelitian menunjukkan bahwa konservatisme akuntansi dan *timelines* berpengaruh terhadap *earnings response coefficient*. *Corporate social responsibility*, risiko sistematis, ukuran perusahaan, profitabilitas, *earning persistence* dan *earning growth* tidak berpengaruh terhadap *earnings response coefficient*

Kata Kunci : Konservatisme Akuntansi, *Corporate Social Responsibility*, Risiko Sistematis, Ukuran Perusahaan, Profitabilitas, *Timelines*, *Earning Persistence*, *Earning Growth* dan *Earning Response Coefficient*.

ABSTRACT

Ahmad Wajih, Pengaruh Konservatisme Akuntansi, *Corporate Social Responsibility*, Risiko Sistematis, Ukuran Perusahaan, Profitabilitas, *Timelines*, *Earning Persistence* dan *Earning Growth* Terhadap *Earning Response Coefficient* Pada Perusahaan Property dan Real Estate Yang Terdaftar Di BEI Periode 2013 - 2017. Under the guidance of Anita Carolina, SE., M.Bus.,Adv.,Ak., QIA., CA.

This research was conducted to prove the effect of Accounting Conservatism, Corporate Social Responsibility, Systematic Risk, Firm Size, Profitability, Timelines, Earning Persistence, and Earning Growth on Earnings Response Coefficient. The independent variable of this research is accounting conservatism, corporate social responsibility, systematic risk, firm size, profitability, timelines, earning persistence, and earning growth. While the dependent variable of this research is earnings response coefficient. This research implemented at property and real estate companies listed on the Indonesia Stock Exchange at 2013-2017. The analysis used is path analysis using SPSS 20 application. Sampling in this study uses purposive sampling technique.

The results of this research show that conservatism accounting and timelines has a effect on earning response coefficient. Corporate social responsibility, systematic risk, firm size, profitability, earning persistence and earning growth have no effect on earnings response coefficient.

Keywords : Accounting Conservatism, Corporate Social Responsibility, Systematic Risk, Firm Size, Profitability, Timelines, Earning Persistence, Earning Growth, Earnings Response Coefficient