

Abstract

This study aims to determine the effect of accounting conservatism, corporate social responsibility, company size, and good corporate governance on earnings response coefficient in real estate companies listed on the Indonesian stock exchange for the period 2014-2018. The data collection technique used purposive sampling method, obtained a sample of 90 samples. However, after testing the SPSSs, there were several variables that occurred inequality in data so that only 50 samples were used. Based on the results of hypothesis testing, it shows that accounting conservatism has no effect on earnings response coefficient (ERC), corporate social responsibility (CSR) affects earnings response coefficient (ERC), company size affects earnings response coefficient (ERC), Good corporate governance (GCG). has no effect on earnings response coefficient (ERC).

Keyword : accounting conservatism, corporate social responsibility, company size,), Good corporate governance, earnings response coefficient.

Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh konservatisme akuntansi, corporate social responsibility, ukuran perusahaan, dan good corporate governance terhadap earnings response coefficient pada perusahaan real estate yang terdaftar di bursa efek Indonesia periode 2014-2018. Teknik pengambilan data menggunakan metode purposive sampling, diperoleh sampel sebanyak 90 sampel. Namun setelah diuji spss terdapat ada beberapa variabel yang terjadi ketimpangan data sehingga yang digunakan hanya 50 sampel. Berdasarkan hasil pengujian hipotesis menunjukkan bahwa Konservatisme akuntansi tidak berpengaruh terhadap *earnings response coefficient* (ERC), *Corporate social responsibility* (CSR) berpengaruh terhadap *earnings response coefficient* (ERC), Ukuran perusahaan berpengaruh terhadap *earnings response coefficient* (ERC), *Good corporate governance* (GCG) tidak berpengaruh terhadap *earnings response coefficient* (ERC).

Keyword : Konservatisme Akuntansi, Corporate Social Responsibility, Ukuran Perusahaan, Good Corporate Governance, Earnings Response Coefficient.