

ABSTRAK

BUDI WINARNO. PENGARUH KONSERVATISME AKUNTANSI, VOLUNTARY DISCLOSURE DAN UKURAN PERUSAHAAN TERHADAP EARNINGS RESPONSE COEFFICIENT (ERC) (Suatu Studi pada Perusahaan Sektor Pertambangan yang Listing di Bursa Efek Indonesia Periode 2012-2016).

Penelitian ini bertujuan untuk menganalisis pengaruh Konservatisme akuntansi, *Voluntary Disclosure* dan ukuran perusahaan terhadap *Earnings Response Coefficient*. Penelitian menggunakan data sekunder berupa laporan keuangan yang di ambil melalui BEI Peride 2012-2016.

Hasil penelitian menunjukkan bahwa konservatisme akuntansi berpengaruh negatif, *voluntary Disclosure* berpengaruh positif dan ukuran perusahaan tidak berpengaruh terhadap *Earnings Response Coefficient*.

Kata Kunci: Konservatisme akuntansi, *Voluntary Disclosure* , ukuran perusahaan, ERC

ABSTRACT

BUDI WINARNO. EFFECT OF ACCOUNTING CONSERSER, VOLUNTARY DISCLOSURE AND COMPANY SIZE ON EARNINGS RESPONSE COEFFICIENT (ERC) (A Study on Mining Sector Companies Listed on Indonesia Stock Exchange Period 2012-2016).

This study aims to analyze the influence of accounting conservatism, Voluntary Disclosure and firm size against Earnings Response Coefficient. The study used secondary data in the form of financial statements taken through BEI Peride 2012-2016.

The results showed that accountancy conservatism has a negative effect, voluntary disclosure has a positive effect and firm size has no effect on Earnings Response Coefficient.

Keywords: Accounting Conservatism, Voluntary Disclosure, company size, ERC