

ABSTRAK

PENGARUH UKURAN PERUSAHAAN, *LEVERAGE*, PROFITABILITAS DAN *VOLUNTARY DISCLOSURE* TERHADAP *EARNINGS RESPONSE COEFFICIENT*

**(Studi Empiris Pada Perusahaan *Consumer Non-Cyclicals* Yang Terdaftar di
BEI Periode 2020-2022)**

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Penelitian ini bertujuan untuk mengetahui pengaruh Ukuran Perusahaan, *Leverage*, Profitabilitas dan *Voluntary Disclosure* terhadap *Earnings Response Coefficient* pada perusahaan *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia tahun 2020-2022. Penelitian ini menggunakan teknik pengambilan sampel purposive sampling dengan jumlah sampel 35 perusahaan. Penelitian ini dilakukan pada tahun 2020-2022, sehingga jumlah data data penelitian ini sebanyak 105 data. Metode yang digunakan dalam penelitian ini adalah regresi linear berganda dengan menggunakan SPSS versi 20. Hasil penelitian menunjukkan bahwa Ukuran Perusahaan dan Profitabilitas berpengaruh signifikan terhadap *Earnings Response Coefficient* sedangkan *Leverage* dan *Voluntary Disclosure* tidak berpengaruh signifikan terhadap *Earnings Response Coefficient*.

Kata Kunci : *Earnings Response Coefficient* (ERC), Ukuran Perusahaan, *Leverage*, Profitabilitas, *Voluntary Disclosure*

ABSTRACT

THE EFFECT OF COMPANY SIZE, LEVERAGE, PROFITABILITY AND VOLUNTARY DISCLOSURE ON EARNINGS RESPONSE COEFFICIENT RESPONSE COEFFICIENT

(Empirical Study on Consumer Non-Cyclicals Companies Listed on IDX for
the Period 2020-2022)

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This study aims to determine the effect of Company Size, Leverage, Profitability, and Voluntary Disclosure on the Earnings Response Coefficient in consumer non-Cyclicals industry Companies Listed on Indonesia Stock Exchange in 2020-2022. This study used purposive sampling technique with a total sample of 35 companies. This research was conducted in 2020-2022, so the total data of this research data is 105 data. The method used in this research is multiple linear regression using SPSS version 20. The results showed that Company Size and Profitability has a significant effect on the Earnings Response Coefficient, meanwhile Leverage and Voluntary Disclosure has no significant effect on the Earnings Response Coefficient.

Keywords : Earnings Response Coefficient, Company Size, Leverage, Profitability, Voluntary Disclosure.

