

THE EFFECT OF CLEAN PROFIT LEVEL INFORMATION, COMPANY SIZE, CORPORATE SOCIAL RESPONSIBILITY DISCLOSURE AND VOLUNTARY DISCLOSURES ONEARNINGS RESPONSE COEFFICIENTS

(An Empirical Study on Manufacturing Companies Listed on the Indonesia Stock Exchange in 2015-2017)

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ABSTRACT

The objective of the study was to empirically prove the effect of information on net profit levels, company size, corporate social responsibility disclosure and voluntary disclosure of earnings response coefficients. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange in 2015-2017. The sampling technique used was the *purposive sampling* and the data analysis techniques used the multiple linear regression with the help of SPSS version 20. The results of the study proved that the company size and the voluntary disclosure had a significant effect on the earnings response coefficients. While the information on the level of net income, the corporate social responsibility disclosure did not significantly affect the earnings response coefficient.

Keywords : Net Profit Level Information, Company Size, Corporate Social Responsibility Disclosure, Voluntary Disclosure, Earnings Response Coefficient