INTISARI

Penelitian ini bertujuan untuk menguji pengaruh akuntansi konservatif, ukuran perusahaan, *timelines*, *default risk*, dan profitabilitas terhadap *Earning Response Coefficient* (ERC). Penelitian ini menggunakan metode *purposive sampling* dan menguji 40 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) yang mengeluarkan laporan keuangan yang telah di audit selama priode 2008-2012. Penelitian ini menggunakan regresi berganda dengan SPSS 17.0.

Hasil penelitian secara persial menunjukkan bahwa variabel independen akuntansi konservatif, ukuran perusahaan dan *default risk* berhubungan positif terhadap *Earning Response Coefficient* (ERC). Untuk variabel *timelines* dan profitabilitas berhubungan negative terhadap *Earnings Response Coefficient* (ERC). Dan secara simultan seluruh variabel akuntansi konservatif, ukuran perusahaan, dan *timelines*, *default risk,* dan profitabilitas tidak berpengaruh terhadap *Earning Response Coefficient* (ERC).

Kata kunci: Akuntansi Konservatif, Ukuran Perusahaan, *Timelines*, *Default Risk*, Profitabilitas, *Earning Response Coefficient.*

ABSTRACT

This research have purpose to examine the impact of conservative accounting, company size, timelines, default risk, and profitability against Earnings Response Coefficient (ERC). This research using purposive sampling method and examine 40 manufacturing companies enrolled in Jakarta Stock Exchange (Bursa Efek Jakarta) which publishes financial report audited during period 2009-2012. This research using multiple regression with SPPS 16.0.

The result of this research in partial show that independent variable conservative accounting, company size and default risk have positively related against Earning Response Coefficient (ERC). For timelines variable and profitability have negatively related against Earning Response Coefficient (ERC). Simultaneously all variable of conservative accounting, company size and timelines, default risk and profitability not affect Earning Response Coefficient (ERC).

Keyword:Conservative Accounting, Company Size, Timelines, Default Risk, Profitability, Earning Response Coefficient.