

## INTISARI

Tujuan dari penelitian ini adalah untuk membuktikan pengaruh *konservatismelaba*, *voluntary disclosure*, *corporate social responsibility disclosure* terhadap *earnings response coefficient* (ERC).

Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2010 – 2014. Pemilihan sampel dengan metode *purposive sampling* dan diperoleh 30 perusahaan yang menjadi sampel dalam penelitian ini. Hipotesis diuji dengan menggunakan model regresi linier berganda.

Hasil pengujian menunjukkan bahwa *konservatisme* laba tidak berpengaruh terhadap *earnings response coefficient*, *voluntary disclosure* berpengaruh positif terhadap *earnings response coefficient*, dan *corporate social responsibility disclosure* berpengaruh negatif terhadap *earnings response coefficient*.

Kata kunci : *earnings response coefficient*, *voluntary disclosure*, dan *corporate social responsibility disclosure*.

## ***ABSTRACT***

*The objective of this research are to the influence of earnings konservative, voluntary disclosure, corporate social responsibility disclosure to earnings response coefficient.*

*The population of this research is manufacturing companies listed in Indonesia Stock Exchange in 2010 -2014. The sample selection was purposive sampling method and obtained a sample of 30 companies in this study hypotheses were tested using Multiple Linear Regression Analysis.*

*The result of this research indicates that earnings konservative no significant effect to earnings response coefficient, voluntary disclosure positive effect to earnings response coefficient, and corporate social responsibility disclosure negative effect to earnings response coefficient*

*Keyword : earnings respons coefficient, earnings konservative, voluntary disclosure, corporate social responsibility disclosure.*