ABSTRAK

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Skripsi : Pengaruh Persistensi Laba, *Timeliness* Laporan Keuangan, *CSR Disclosure*, dan Opini Audit Terhadap *Earning Response Coefficient* (Perusahaan Batu Bara yang Terdaftar di BEI Tahun 2014 – 2017)

Penelitian ini bertujuan untuk mengetahui variabel – variabel yang dapat mempengaruhi respon investor dilihat dari *earnings response coefficient* atas keputusan investasi di perusahaan yang terdaftar di BEI. Penelitian ini menggunakan 8 Perusahaan Pertambangan Batu Bara dengan tahun penelitian mulai 2014 sampai tahun 2017. Peneliti ingin mengetahui pengaruh variabel persistensi laba, *timeliness* laporan keuangan, *CSR disclosure*, dan opini audit terhadap *earning response coefficient* yang disingkat *ERC*. Data yang digunakan dalam penelitian ini adalah Laporan Keuangan Tahunan, IHSG JKSE, dan *closing price* harga saham harian tahun 2014-2017. Analisis data menggunakan analisis regresi linier berganda yang menggunakan SPSS versi 20. Dengan dilakukanya uji t didapatkan hasil penelitian bahwa dari keempat variabel independen hanya variabel *CSR disclosure* yang berpengaruh positif secara parsial terhadap *earnings response coefficient*.

Kata Kunci: Persistensi Laba, *Timeliness* Laporan Keuangan, *CSR Disclosure*, Opini Audit, *Earnings Response Coefficient*

ABSTRACT

Student Name   : Vallerie Purnomo

Thesis Title   : *The Influence of Earnings Persistence, Timeliness of Financial Statements, CSR Disclosure, and Audit Opinion on Earnings Response Coefficient (Coal Companies Listed on Indonesia Stock Exchannge in 2014 – 2017)*

This study aims to determine the variables tahat can influence investor response seen from earnings response coefficient on investment decisions in companies listed on the stock exchange. This study uses 8 Coal Mining Companies with research years starting in 2014 until 2017. Researchers want to know the effect of earnings persistence variables, timeliness of financial statements, CSR disclosure, and audit opinion on earnings response coefficient abbreviated as ERC. The data used in this study are the annual financial report, JKSE IHSG, and the daily stock price of closing price for 2014-2017. Data analysis using multiple linear regression analysis (SPSS version 20). By doing the t-test results obtained from the study that of the four independent variables only csr disclosure variables that have a partially positive effect on earnings response coefficient.

Keywords: persistence of earnings, timeliness of financial statements, CSR Disclosure, audit opinion, earnings response coefficient