

The Influence of Accounting Conservatism, Profitability and Growth Opportunity on Earning Response Coefficient

By

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Abstract

This research aimed to see whether there are influence of accounting conservatism, profitability and growth opportunity on earning response coefficient. This study uses the miscellaneous industry sector of manufacturing companies listed in Indonesian Stock Exchange for period 2015-2017 as population. Sample selected by using purposive sampling method and collected 39 companies from miscellaneous industry sector of manufacturing companies. Testing the hypothesis in this study was used Multiple Linear Regression Analysis using SPSS version 25 analysis tools with a significant level of 5% (0.05). The results of these tests indicate that: (1) accounting conservatism has no significant influence on earning response coefficient, (2) profitability has no significant influence on earning response coefficient, and (3) growth opportunity has a significant positive influence on earning response coefficient.

Keywords : *accounting conservatism, profitability, growth opportunity, earning response coefficient.*

Pengaruh Konservatisme Akuntansi, Profitabilitas dan *Growth Opportunity* Terhadap *Earning Response Coefficient*

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Abstrak

Penelitian ini bertujuan untuk mengetahui pengaruh konservatisme akuntansi, profitabilitas dan *growth opportunity* terhadap *earnings response coefficient*. Penelitian ini menggunakan perusahaan manufaktur sektor aneka industri yang terdaftar di Bursa Efek Indonesia untuk periode 2015-2017 sebagai populasi. Sampel dipilih menggunakan metode *purposive sampling* sehingga terkumpul sebanyak 39 perusahaan manufaktur sektor aneka industri sebagai sampel penelitian. Pengujian hipotesis dalam penelitian ini menggunakan Analisis Regresi Linear Berganda dengan menggunakan program SPSS versi 25 dan tingkat signifikansi sebesar 5% (0.05). Hasil penelitian ini menunjukkan bahwa : (1) tidak terdapat pengaruh signifikan konservatisme akuntansi terhadap *earning response coefficient*, (2) tidak terdapat pengaruh signifikan profitabilitas terhadap *earning response coefficient*, dan (3) terdapat pengaruh signifikan positif *growth opportunity* terhadap *earning response coefficient*.

Kata kunci : konservatisme akuntansi, profitabilitas, *growth opportunity*, *earning response coefficient*