

ABSTRAK

Penelitian ini bertujuan untuk memberikan gambaran bagaimana konservatisme laba, *voluntary disclosure*, ketepatan waktu (*timeliness*) laporan keuangan dan *earnings response coefficient* pada perusahaan manufaktur yang *listing* di Bursa Efek Indonesia (BEI) tahun 2010-2013 serta mengetahui pengaruh konservatisme laba, *voluntary disclosure* dan ketepatan waktu (*timeliness*) laporan keuangan terhadap *earnings response coefficient*.

Metode penelitian yang digunakan adalah metode deskriptif verifikatif. Populasi dari penelitian ini yaitu sebanyak 142 perusahaan manufaktur yang *listing* di BEI tahun 2010-2013. Metode pemilihan sampel penelitian ini menggunakan *match pair samples* dengan total 40 perusahaan yang memenuhi kriteria. Analisis data dilakukan dengan menggunakan uji asumsi klasik dan pengujian hipotesis dengan regresi linear berganda.

Berdasarkan hasil penelitian menunjukkan bahwa sebagian besar perusahaan manufaktur yang *listing* di BEI tahun 2010-2013 memiliki laba konservatif yaitu sebesar 87,5% dan mempunyai rata-rata untuk indeks *voluntary disclosure* sebesar 35,8% dengan ketepatan waktu (*timeliness*) laporan keuangan yaitu sebesar 118 perusahaan dari total 142 perusahaan menyampaikan laporan keuangan secara tepat waktu. *Earnings response coefficient* mempunyai rata-rata positif yaitu sebesar 0,062. Ini berarti bahwa setiap perubahan 1% *return* saham akan mengakibatkan perubahan laba sebesar 0,062%. Secara parsial konservatisme laba, *voluntary disclosure* dan ketepatan waktu (*timeliness*) laporan keuangan berpengaruh terhadap *earnings response coefficient*. Secara simultan konservatisme laba, *voluntary disclosure* dan ketepatan waktu (*timeliness*) laporan keuangan berpengaruh signifikan terhadap *earnings response coefficient* yaitu sebesar 23,6%.

Kata Kunci: konservatisme laba, *voluntary disclosure*, ketepatan waktu (*timeliness*) laporan keuangan, *earnings response coefficient*

ABSTRACT

The objective of this research are to give a description how are earnings conservatism, voluntary disclosure, timeliness of financial report and earnings response coefficient on manufacturing companies listed in Indonesia Stock Exchange (BEI) since 2010-2013 and to test the influence of earnings conservatism, voluntary disclosure and timeliness of financial report to the firm's earnings response coefficient.

The research method used is descriptive verifikative method. The population of this research examine 142 companies listed in Indonesia Jakarta Exchange since 2010-2013. The sample selection method using match pair samples technique with a total of 40 companies that appropriate the criteria. Data analysis was performed using the classical assumption test and hypothesis testing with multiple linear regression method.

Based on the results of research shows that the majority of manufacturing companies listed in Indonesia Stock Exchange since 2010-2013 implementing conservatism which totaling 87,5% and having an average of voluntary disclosure index about 35,8% with timeliness of financial report examine 118 companies from a total of 142 companies convey the financial report on time. Earnings response coefficient having an positive average 0,062. It means that every change of 1% stock return will cause the changing of earnings about 0,062%. Partially earnings conservatism, voluntary disclosure and timeliness of financial report have a positive effect to earnings response coefficient. Simultaneously earnings conservatism, voluntary disclosure and timeliness of financial report have a positive significant effect to earnings response coefficient about 23,6%.

Key Words: earnings conservatism, voluntary disclosure, timeliness of financial report, earnings response coefficient