

## **ABSTRACT**

*This study aims to provide an overview of how accounting conservatism, voluntary disclosure, company size, and earnings response coefficient in mining companies listed on the Indonesian Stock Exchange (BEI) in the period 2010-2014 and determine the effect of accounting conservatism, voluntary disclosure and company size on earnings response coefficient.*

*The method used is descriptive verification method. The population of this study as many as 41 mining companies listed on the Stock Exchange in 2010-2014. The method of selecting the sample using purposive sampling method with a total of 23 companies that meet the criteria. Data analysis was performed using the classical assumption and hypothesis testing with multiple linear regression.*

*Based on the research that the majority of mining companies listed on the Stock Exchange in 2010-2014 had an average amount of accruals positive indicating the company did not apply the principle of accounting conservatism, and had an average of disclosure index of 0.4253, then the size of the company has an average of 14.9032, and earnings response coefficient which has a positive average of 1.1738. This means that every 1% change in stock return will lead to changes in earnings amounted to 1.1738. Partially accounting conservatism has no effect on earnings response coefficient while, voluntary disclosure and company size effect on earnings response coefficient. And simultaneously accounting conservatism, voluntary disclosure and company size significantly influence the earnings response coefficient that is equal to 58.5%.*

*Keywords: Accounting Conservatism, Voluntary Disclosure, Company Size, Earnings Response Coefficient.*