

***THE EFFECT OF ACCOUNTING CONSERVATISM, DEFAULT RISK,
PROFITABILITY AND DELAY DELIVERY OF FINANCIAL STATEMENTS
ON EARNINGS RESPONSE COEFFICIENT***

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ABSTRAK

This research examines the effect of accounting conservatism, default risk, profitability and delay delivery of financial statements on earnings response coefficient. The population of this research is manufacturing companies listed on the Indonesia Stock Exchange (IDX) from 2014 to 2018 as many as 141 companies. Samples were selected based on the purposive sample method, the number of sample are 104 companies. Data use in this research is secondary data from annual reporting and financial reporting manufacturing companies the website of Indonesia Stock Exchange (IDX) www.idx.co.id.

The results of the research show that default risk affect earnings response coefficient and accounting conservatism, profitability and delay delivery of financial statements does not affect earnings response coefficient. This research suggested (1) try to conduct research in other sectors and add to the research period so that the results of research are better (2) make the same sample characteristics to avoid outlier data (3) it is suggested to add new variables that also affect earnings response coefficient such as voluntary disclosure, auditor quality, corporate social responsibility, corporate governance and a number of other variables.

***Keywords: Earnings Response Coefficient, Accounting Conservatism, Default Risk,
Profitability and Delay Delivery Of Financial Statements***

**PENGARUH AKUNTANSI KONSERVATIF, *DEFAULT RISK*,
PROFITABILITAS DAN DENDA KETERLAMBATAN PENYAMPAIAN
LAPORAN KUANGAN TERHADAP *EARNINGS RESPONSE COEFFICIENT***

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ABSTRAK

Penelitian ini meneliti tentang pengaruh akuntansi konservatif, *default risk*, profitabilitas, dan denda keterlambatan penyampaian laporan keuangan terhadap *earnings response coefficient*. Populasi dari penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2014 sampai dengan tahun 2018 sebanyak 141 perusahaan. Sampel dipilih berdasarkan metode *purposive sample*, sehingga perusahaan yang di jadikan sampel sebanyak 104 perusahaan. Data yang digunakan merupakan data sekunder yang bersumber dari laporan tahunan dan laporan keuangan perusahaan pada *website* resmi Bursa Efek Indonesia (BEI) yakni www.idx.co.id.

Hasil membuktikan bahwa *default risk* berpengaruh terhadap *earnings response coefficient* sementara akuntansi konservatif, profitabilitas, dan denda keterlambatan penyampaian laporan keuangantidak berpengaruh terhadap *earnings response coefficient*. Dalam penelitian ini disarankan (1) mencoba melakukan penelitian pada sektor lainnya dan menambah periode penelitian sehingga hasil penelitian lebih bagus (2) membuat karakteristik sampel yang sama untuk menghindari terjadinya data outlier (3) disarankan untuk menambahkan variabel baru yang juga mempengaruhi *earnings response coefficient* seperti *voluntary disclosure*, kualitas auditor, *corporate social responsibility*, *corporate governance* dan sejumlah variabel lainnya.

Kata Kunci: *Earnings Response Coefficient*, Akuntansi Konservatif, *Default Risk*, Profitabilitas Dan Dan Denda Keterlambatan Penyampaian Laporan Keuangan