

Rizqi Lizia Zamzami, 13322099, **Pengaruh Ukuran, Pertumbuhan dan Profitabilitas Perusahaan terhadap Earnings Response Coefficient**, Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas Muhammadiyah Gresik, Agustus 2017.

Abstraksi

Penelitian ini bertujuan untuk melakukan pengujian pengaruh variabel independen ukuran, pertumbuhan dan profitabilitas perusahaan terhadap *earnings response coefficient* pada perusahaan manufaktur yang terdaftar di BEI. Teknik pemngambilan sampel yang digunakan dengan menggunakan *purposive sampling*. Pengujian dilakukan dengan menggunakan regresi linier berganda. Hasil regesi dalam penelitian tersebut menunjukkan bahwa variabel independen profitabilitas perusahaan berpengaruh signifikan dengan earnings response coefficient, namun untuk variabel ukuran dan pertumbuhan perusahaan belum menunjukkan pengaruh yang signifikan terhadap earnings response coefficient.

Kata Kunci : *Ukuran, Pertumbuhan, Profitabilitas, Earnings Response Coefficient.*

Rizqi Lizia Zamzami, 13322099, **Effect of Company Size, Growth and Profitability on Earnings Response Coefficient**, Accounting, Faculty of Economics and Business, University of Muhammadiyah Gresik, August 2017.

Abstract

This study aims to examine the effect of independent variables of size, growth and profitability of companies to earnings response coefficient at manufacturing companies listed on the BEI. Sampling technique used by purposive sampling. Testing is done by using multiple linear regression. The results of the regression in the study indicate that the independent variable profitability of the company significantly influence earnings response coefficient, but for size and company growth of company variable have not showed significant effect on earnings response coefficient.

Keywords : *Size, Growth, Profitability , Earnings response coefficient.*