

NANIK LESTARININGSIH, 12322067, **Pengaruh Spesialisasi Industri Auditor, Prediktabilitas Laba, dan Pertumbuhan Perusahaan Terhadap *Earnings Response Coefficient***, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Agustus, 2016

Abstraksi

Penelitian ini bertujuan untuk menguji (1) pengaruh spesialisasi industri auditor terhadap *earnings response coefficient*, (2) pengaruh prediktabilitas laba terhadap *earnings response coefficient*, dan (3) pengaruh pertumbuhan perusahaan terhadap *earnings response coefficient* pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia. Jenis Populasi dari penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2012-2014. Sampel ditentukan berdasarkan metode *purposive sampling*, sehingga didapatkan sampel sebanyak 21 perusahaan manufaktur. Data yang digunakan dalam penelitian ini berupa data sekunder. Teknik pengumpulan data dilakukan dengan teknik dokumentasi yang diperoleh melalui situs resmi IDX: www.idx.co.id. Analisis data yang digunakan adalah analisis regresi berganda. Hasil penelitian membuktikan bahwa (1) spesialisasi industri auditor berpengaruh signifikan positif terhadap *earnings response coefficient*, (2) prediktabilitas laba berpengaruh signifikan positif terhadap *earnings response coefficient*, dan (3) pertumbuhan perusahaan berpengaruh signifikan positif terhadap *earnings response coefficient*.

Kata kunci: *Earnings Response Coefficient*, Spesialisasi Industri Auditor, dan Pertumbuhan Perusahaan

Nanik Lestariningsih, 12322067, *Effect of Auditor Industry Specialization, Earnings Predictability and Company Growth of Earnings Response Coefficient*, Accounting, Faculty of Economics, Muhammadiyah University of Gresik, August, 2016

Abstract

This study to test (1) the effect of auditor industry specialization on earnings response coefficient, (2) the effect of earning predictability on earnings response coefficient, and (3) the effect of growth on earnings response coefficient in manufacturing companies listed on the Indonesia Stock Exchange. The population of this type of research is a company manufacturing consumer goods industry sector listed in Indonesia Stock Exchange (BEI) in 2012-2014. Samples was determined by purposive sampling method, to obtain a sample of 21 manufacturing companies. The data uses in this study are secondary data. Data was collected with documentation technique obtained through IDX official website: www.idx.co.id. Analysis of the data use as multiple regression analysis. The result prove that (1) auditor industry specialization positive significant effect on earnings response coefficient, (2) the predictability of earnings positive significant effect on earnings response coefficient, and (3) the growth positive significant effect on earnings response coefficient.

Key Words: Earnings Response Coefficient, Earnings Response Coefficient, Auditor Industry Specialization, and Growth