

Dia Ayu Rahmawati, 10322027, **Pengaruh Peraktek Corporate Governance dan Ketidaktepatwaktuan Penyampaian Laporan Keuangan terhadap *Earnings Response Coefficient* (ERC) pada Perusahaan Manufaktur yang Terdaftar di BEI**, Akuntansi, Fakultas Ekonomi, Universitas Muhammadiyah Gresik, Desember 2014.

ABSTRAKSI

Penelitian ini bertujuan menguji pengaruh Mekanisme Corporate Governance yang terdiri dari : Komisaris Independen, Dewan Direksi dan Komite Audit serta menguji faktor ketidaktepatwaktuan penyampaian laporan keuangan terhadap *Earnings Response Coefficient*.

Penelitian ini merupakan penelitian empiris dengan teknik purposive sampling dalam pengumpulan data. Data diperoleh dari data sekunder laporan keuangan 31 perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di BEI 2011 dan 2012. Analisis data dilakukan dengan regresi linier berganda dengan program SPSS version 16.00 for windows. Metode yang digunakan adalah analisis regresi berganda dengan tingkat signifikansi 5%.

Hasil analisis regresi menunjukkan bahwa dari empat hipotesis yang diajukan ada satu hipotesis yang diterima. Hipotesis yang diterima yaitu hipotesis II *corporate governance* dalam hal ini dewan direksi berpengaruh terhadap besarnya tingkat *Earnings Response Coefficient*. Sedangkan *corporate governance* (komisaris independen dan komite audit) dan ketidaktepatwaktuan penyampaian laporan keuangan tidak ada pengaruh terhadap *Earnings Response Coefficient*.

Kata kunci : *Earnings Response Coefficient* (ERC), *Corporate Governance*, Komisaris Independen, Dewan direksi, komite audit, waktu penyampaian laporan keuangan.

Dia Ayu Rahmawati, 10322027, **The influence of applied corporate governance and unpunctuality delivery of financial report toward *Earnings Response Coefficient (ERC)* on corporate manufacture listed at BEI.** *Accounting, Economy Faculty, Muhammadiyah University of Gresik, Desember 2014.*

Abstract

The objective of study examines the influence of mechanism corporate governance consist of independent board of director, directors, and audit committees also unpunctuality delivery of financial report on Earnings Response Coefficient.

This research represents the empirical test which used used purposive sampling techniques in data collection. Data were collected using a secondary data of 31 from manufacturing company based consumptive sector listed in Indonesian Stock Exchange 2011 and 2012. Data analysis uses multiple regression with the program SPSS 16.00 version for windows. The method of this research uses regression double analysis with 5% significance level.

Results of hypothesis examination indicate that from four hypothesis raised, there are only one accepted hypothesis. Accepted Hypothesis are hypothesis 2 (there is influence between directors on Earnings Response Coefficient from investors), meanwhile corporate governance (independent board of directors and audit committees) and unpunctuality delivery of financial has no in influence toward Earnings Response Coefficient.

Keyword: Earnings Response Coefficient (ERC), Corporate Governance, Independent Board of Director, Directors, and Audit Committees, estimation time of delivery financial report.