

ABSTRACT

This research aim to analyze influence of Corporate Social Responsibility Disclosure and Good Corporate Governance to Earning Response Coefficient (Case Study on The Association of Southeast Asian Nations (ASEAN) Countries. Technique sampling is purposive sampling. The research is conducted on the Manufacturing companies in The Association of Southeast Asian Nations (ASEAN) Countries (2014-2016) range of time. The estimation model being used is multiple regression analysis.

The results of this study are in accordance with the initial assumption that there is a positive correlation of the influence of CSR disclosure in sustanaibility report to informativeness of earnings (ERC), where the higher disclosure of CSR information indicates better corporate management signals, this will affected ERC will also be higher.

Good Corporate Governance also has a positive effect on earnings quality calculated by ERC. The better level of Good Corporate Governance owned by a company will weaken the action of the agent in making profit manipulation that is harmful so that the quality of earnings can be increased.

Keywords : Corporate Social Responsibility Disclosure, Good Corporate Governance Earning Response Coefficient, Size, Leverage and Growth.



UNIVERSITAS
MERCU BUANA

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh pengungkapan *Corporate Social Responsibility* dan *Good Corporate Governance* terhadap *Earning Response Coefficient* (Studi Lintas Negara Asean). Teknik pengambilan sampel yang digunakan adalah *purposive sampling*. Penelitian dilakukan terhadap Perusahaan Manufaktur di negara ASEAN dengan rentang waktu penelitian 2014-2016. Estimasi model penelitian yang digunakan adalah analisis regresi berganda.

Hasil dari penelitian ini sesuai dengan dugaan awal yang menyatakan adanya korelasi positif dari pengaruh pengungkapan informasi CSR dalam *sustainability report* terhadap *informativeness of earnings* (ERC), di mana semakin tinggi pengungkapan informasi CSR mengindikasikan sinyal *good management* perusahaan yang semakin baik, sehingga nilai perusahaan dalam hal ini ERC juga akan semakin tinggi

Good Corporate Governance juga berpengaruh positif pada kualitas laba yang dihitung dengan ERC. Semakin baik tingkat *Good Corporate Governance* yang dimiliki suatu perusahaan maka akan memperlemah tindakan agen dalam melakukan manipulasi laba yang bersifat merugikan sehingga kualitas laba dapat meningkat.

Kata kunci : *Corporate Social Responsibility, Good Corporate Governance, Earning Response Coefficient, Size, Leverage* dan *Growth*.



UNIVERSITAS
MERCU BUANA