

ABSTRACT

The study aimed to analyze the effect of Corporate Social Responsibility, Ownership Management, and Independent Board Commissioner on Earnings Response Coefficient. The study used at Mining registered in BEI in 2012-2014.

The population in this study are all Mining registered in BEI periode 2012-2014. The samples used were 14 companies, selected using purposive sampling method.

The result from this study showed that Corporate Social Responsibility an effect negative on Earnings Response Coefficient, Ownership management have no effect on Earnings Response Coefficient, and Independent Board Commissioner.

Key : Corporate Social Responsibility, Ownership management, Independent Board Commissioner, and Earnings Response Coefficient.



ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *Corporate Social Responsibility*, Kepemilikan Manajerial, dan Independensi Dewan Komisaris terhadap *Earnings Response Coefficient* pada Perusahaan Pertambangan Tahun 2012-2014.

Populasi dalam penelitian ini terdiri dari seluruh perusahaan Pertambangan yang terdaftar di BEI tahun 2012 – 2014. Populasi penelitian ini adalah 14 perusahaan Pertambangan yang tercatat di BEI.

Hasil penelitian ini menunjukkan bahwa: (1) *Corporate Social Responsibility* berpengaruh negatif terhadap *Earnings Response Coefficient*(2) Kepemilikan Manajerial tidak berpengaruh terhadap *Earnings Response Coefficient* ,dan (3) Independensi Dewan Komisaris terhadap *Earnings Response Coefficient*;

Kata Kunci: *Corporate Social Responsibility* (CSR), Kepemilikan Manajerial, Independensi Dewan Komisaris, dan *Earnings Response Coefficient* (ERC).

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