

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *Intellectual Capital* dan *Good Corporate Governance* sebagai variabel independen terhadap *Earnings Response Coefficient* sebagai variabel dependen dengan *Size*, *Leverage* dan *Growth* sebagai variabel kontrol.

Populasi penelitian ini adalah perusahaan perbankan yang terdaftar di Bursa Efek Indonesia periode tahun 2013 hingga 2015. Sampel yang diperoleh dengan menggunakan metode *purposive random* sampling adalah sebanyak 102 data. Metode analisis yang digunakan adalah teknik analisis regresi berganda dengan software SPSS.

Hasil penelitian pengujian statistik menunjukkan bahwa: 1) *Intellectual Capital* tidak berpengaruh terhadap *Earnings Response Coefficient*, 2) *Good Corporate Governance* tidak berpengaruh terhadap *Earnings Response Coefficient*, 3) Variabel kontrol *Size* dan *Growth* berpengaruh terhadap *Earnings Response Coefficient* namun *Leverage* tidak berpengaruh terhadap *Earnings Response Coefficient*.

**Kata Kunci:** *Intellectual Capital*, *Good Corporate Governance*, *Earnings Response Coefficient*, Kualitas Informasi Laba



## **ABSTRACT**

*This study aims to examine the influence of Intellectual Capital and Good Corporate Governance as an independent variable to Earnings Response Coefficient as a dependent variable with Size, Leverage and Growth as control variables.*

*The population of this study is a banking company listed on the Indonesia Stock Exchange period 2013 to 2015. Samples obtained by using purposive random sampling method is as many as 102 data. The analytical method used is multiple regression analysis with SPSS software.*

*The result of statistical test showed that: 1) Intellectual Capital has no effect on Earnings Response Coefficient, 2) Good Corporate Governance has no effect on Earnings Response Coefficient, 3) Size and Growth control variables affect Earnings Response Coefficient but Leverage has no effect on Earnings Response Coefficient .*

**Keywords: Intellectual Capital, Good Corporate Governance, Earnings Response Coefficient**



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