

ABSTRACT

This study aims to determine the influence of systematic risk, earnings persistence, and firm size on earnings response coefficient. The research method used is quantitative research and categorized as verificative descriptive research is causality. The population of this study on firms listed in indeks Kompas100 periode 2011-2015. Sample selection through purposive sampling and obtained samples amounted to 7 companies. Data collection techniques use secondary data. Data analysis technique used is panel data regression analysis with eviews 9. The results showed that: (1) systematic risk, earnings persistence, and firm size have significant influence on earnings response coefficient, (2) systematic risk has negative significant influence on earnings response coefficient, (3) earnings persistence has no influence on earnings response coefficient, (4) firm size has negative significant influence on earnings response coefficient.

Keywords: *Systematic Risk, Earnings Persistence, Firm Size, Earnings Response Coefficient*