

ABSTRACT

As a basis consideration of the inventory earnings response coefficient be the need to know for the investor before deciding to invest. In an effort to remove bias or doubts in its investment. The known information can be good news or known bad news from the high low earnings response coefficient..

This research aims to test and how big is the influence of CSR disclosure, Audit committee, default risk to earnings response coefficient. Research conducted on the administration that manufactures basic and chemical industry sectors registered on the Indonesia Stock Exchange period 2015 – 2018. By using purposive sampling technique company obtained and made sample in this study as many as 23 companies with 4 years observation time obtained amount 92 observation, Outliers then performed 11 observations so that the amount used is 81 observations with Non-probability sampling. This test uses a descriptive statistical analysis testing technique and a data panel regression method.

Results showed that the disclosure of CSR, Audit committee, default risk simultaneously has an influence on the earnings response coefficient. Partially, Audit committee have an influence on earnings response coefficient. While the CSR disclosure and default risk have no influence on the earnings response coefficient.