# ABSTRAK

RARAS KHOIRUNNISA. Pengaruh Ukuran Perusahaan, *Leverage*, dan Profitabilitas terhadap *Earnings Response Coefficient* (ERC) pada Perusahaan Pertambangan Batubara Yang Terdaftar di Bursa Efek Indonesia tahun 2018-2022. Dibawah bimbingan Hj. Ermalina. SE, MM.

Kualitas laba penting bagi investor yang menggunakan laporan keuangan untuk membuat keputusan investasi. Penelitian ini bertujuan untuk mengetahui pengaruh ukuran perusahaan, *leverage*, dan profitabilitas terhadap *Earning Response Coefficient* (ERC) pada perusahaan pertambangan batubara yang terdaftar di Bursa Efek Indonesia tahun 2018-2022. Sampel dipilih dengan metode purposive sampling. Jumlah sampel independent adalah ukuran perusahaan, leverage dan profitabilitas. Variabel dependen adalah *Earnings Response Coefficient* (ERC). Representasi yang digunakan untuk ukuran perusahaan adalah logaritma natural dari total aset, *leverage* yang diukur dengan *Debt-to-Assets Ratio* (DAR), dan profitabilitas diukur dengan *Return On Assets* (ROA). Metode analisis data yang digunakan adalah analisis regresi linier berganda untuk mencari persamaan ukuran perusahaan, *leverage* dan profitabilitas secara bersama-sama dan parsial terhadap *Earnings Response Coefficient* (ERC). Hasil penelitian ini menunjukkan bahwa ukuran perusahaan, *leverage*, dan profitabilitas secara bersama-sama berpengaruh signifikan terhadap *Earnings Response Coefficient* (ERC). Meskipun ukuran perusahaan telah terbukti sebagian berpengaruh positif terhadap *Earnings Return* *Coefficient* (ERC), *leverage* berpengaruh negatif signifikan terhadap *Earnings Return Coefficient* (ERC) dan profitabilitas berpengaruh positif signifikan terhadap *Earnings Response Coefficient* (ERC). Penelitian ini akan memberikan manfaat bagi investor.

**Kata kunci**: Ukuran Perusahaan, *Leverage*, Profitabilitas, *Earnings Response Coefficient* (ERC), Pertambangan Batubara, Bursa Efek Indonesia

# *ABSTRACT*

RARAS KHOIRUNNISA. *The Effect of Company Size, Leverage, and Profitability on Earnings Response Coefficient (ERC) in Coal Mining Companies Listed on the Indonesia Stock Exchange in 2018-2022. Under the guidance of Hj. Ermalina. SE, MM.*

*Earnings quality is important to investors who use financial reports to make investment decisions. This study aims to determine the effect of company size, leverage, and profitability on the earning response ratio (ERC) of coal mining companies listed on the Indonesia Stock Exchange in 2018-2022. The sample was selected by purposive sampling method. The number of independent samples is firm size, leverage and profitability. The dependent variable is the Earnings Response Coefficient (ERC). The representation used for company size is the natural logarithm of total assets, leverage is measured by Debt-to-Assets Ratio (DAR), and profitability is measured by Return On Assets (ROA). The data analysis method used is multiple linear regression analysis to find the equation of company size, leverage and profitability together and partially to the Earnings Response Coefficient (ERC). The results of this study indicate that company size, leverage, and profitability together have a significant effect on the Earnings Response Coefficient (ERC). Although company size has been shown to have a partially positive effect on Earnings Return Ratio (ERC), leverage has a significant negative effect on Earnings Return Ratio (ERC) and profitability has a significant positive effect on Earnings Response Coefficient (ERC). This research will provide benefits for investors.*

***Keywords****: Company size, Leverage, Profitability, Earnings Response Coefficient (ERC), coal mining, Indonesia Stock Exchange*