



Hubungan konservatisme laporan keuangan dengan *earning response coefficient* pada perusahaan bank

yang terdaftar di Bursa Efek Indonesia (BEI) periode 2005 sampai dengan 2009

HUBUNGAN KONSERVATISMA LAPORAN KEUANGAN DENGAN *EARNING RESPONSE COEFFICIENT* PERUSAHAAN BANK YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI)

PERIODE 2005 SAMPAI DENGAN 2009

INTISARI

Studi ini bertujuan mempelajari tentang hubungan konservatisme laporan keuangan dengan *earning response coefficient* dengan menggunakan variabel akrual diskresioner, konservatisme laporan keuangan, dan *earning response coefficient*. Populasi dalam penelitian ini adalah seluruh perusahaan Bank yang terdaftar di Bursa Efek Indonesia (BEI) periode 2005-2009. Pemilihan sampel penelitian berdasarkan metode *purposive sampling* terdapat 13 perusahaan. Penelitian ini menggunakan *run test*, *chi square*, dan *compare means independent-samples t-test*.

Pada hipotesis pertama tidak terdapat hubungan yang signifikan antara akrual diskresioner dengan konservatisme laporan keuangan, dengan pengukuran *symmetric measures* yang ditunjukkan oleh *Phi*, *cramer's V*, dan *contingency coefficient* sebesar 0,998 dengan probabilitas 0,319. Sedangkan untuk hipotesis kedua dengan menggunakan analisis *Independent sample test* yang menghasilkan tingkat konservatisme laporan keuangan tidak dibedakan antara konservatisme yang sifatnya persisten atau permanen.

Kata kunci: Akrual diskresioner, konservatisme laporan keuangan, *earning response coefficient*



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RESPONSE

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**SOA/MBN/BA/AR/BSM/JS/IR/ID/AN/CC/ML/PP/OL/...
RESPONSE COEFFICIENT OF BANK COMPANIES LISTED AT INDONESIA STOCK EXCHANGE SINCE 2005 TO 2009**

ABSTRACT

This research examines analysis of studi about the impact companies applying conservatism and more optimistic accounting of earnings response coefficient (ERC). The variabel on this research are discretionary accrual, conservatism level, and earning response coefficient (ERC). The population consists of bank and other then bank companies listed on the Indonesia Stock Exchange during period of 2005-2009. The sample of this research is only bank companies listed on the Indonesia Stock Exchange during period of 2005-2009. Sample members of 13 companies are selected using purposive sampling method. This research used analysis of run test, chi square, and *compare means independent-samples t-test*

The result shown that on first hypothesis companies which no significantly correlation between accrual discretionary and conservative accounting. The correlation value both of variables using symmetric measure by Phi value, Cramer's V, and contingency coefficient value is 0.998 with probability value is 0.319. This probability is indicated that correlation both accrual discretionary and conservative accounting variables is weak. Second hypothesis shown conservative accounting would have not differenciated between permanent and persistency conservative, then earning response coefficient on both variables is no difference. Applying conservative accounting would result in fluctuated earnings and lower earnings predictability which is less beneficial in predicting future earnings, thus ERC would be low.

Keywords: Accrual discretionary, Earning Response Coefficient, Conservative accounting.