

ABSTRACT

ANALISIS PENGARUH DEFAULT RISK, SYSTEMATIC RISK DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP EARNING RESPONSE COEFFICIENT

(Studi Empiris pada Sektor Consumer Noncyclical yang Terdaftar di Bursa Efek Indonesia Tahun 2019 - 2023)

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This study was conducted with the aim of testing the effect of Default Risk, Systematic Risk, Corporate Social Responsibility on the Earning Response Coefficient. This study uses secondary data obtained through annual reports and sustainability reports published through the websites of each company in the Consumer Non-cyclical sector companies listed on the Indonesia Stock Exchange in 2019 - 2023). This study uses a purposive sampling technique using 18 Consumer Non-cyclical sector companies with 90 samples that have met certain criteria and processed using E-views. Based on the results of the analysis that has been carried out, Default risk and Corporate Social Responsibility have no effect on the Earning Response Coefficient. While Systematic risk has an effect on the Earning Response Coefficient.

Keyword : Default Risk, Systematic Risk, Corporate Social Responsibility, Earning Response Coefficient

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