ABSTRAK

Aisyah, Siti 2026 : Pengaruh *Earnings Persistence, Leverage* dan *Firm Size* Terhadap *Earnings Response Coefficient* (Studi pada Perusahaan Sektor *Property* dan *Real* Estate yang Terdaftar di Bursa Efek Indonesia Periode 2021-2024)

Dosen Pembimbing : Jack Febriand Adel, SE., M.Si., Ak, CA dan Gina Septiana, SE., M.Si

Earnings response coefficient merupakan ukuran yang menunjukkan sejauh mana pasar merespons informasi laba yang diumumkan perusahaan melalui perubahan harga saham. Penelitian ini bertujuan untuk mengetahui pengaruh dari *earnings persistence, leverage* dan *firm size* terhadap *earnings response coefficient* pada perusahaan sektor properti dan *real estate* yang terdaftar di Bursa Efek Indonesia periode 2021-2024. Metode penentuan sampel yang digunakan dalam penelitian ini yaitu menggunakan teknik purposive sampling dimana diperoleh 23 perusahaan yang sesuai kriteria dengan periode penelitian 4 tahun sehingga data yang digunakan yaitu sebanyak 92 data. Teknik analisis yang digunakan dalam penelitian ini adalah analisis regresi berganda. Hasil dari penelitian ini menunjukkan bahwa variabel *leverage* dan *firm size* secara parsial bisa mempengaruhi *earnings response coefficient* sedangkan *earnings persistence* secara parsial tidak bisa mempengaruhi *earnings response coefficient*.

Kata Kunci : *Earnings Response Coefficient, Earnings Persistence, Leverage* dan *Fim Size*

ABSTRACT

Aisyah, Siti 2026 : *The Effect of Earnings Persistence, Leverage and Firm Size on Earnings Response Coefficient (Study of Property and Real Estate Companies Listed on the Indonesia Stock Exchange for the Period 2021-2024).*

Lectures : Jack Febriand Adel, SE., M.Si., Ak, CA *and* Gina Septiana, SE., M.Si

Earnings response coefficient is a measure that shows the extent to which the market responds to profit information announced by companies through changes in stock prices. This study aims to determine the effect of earnings persistence, leverage, and firm size on the earnings response coefficient in property and real estate companies listed on the Indonesia Stock Exchange for the period 2021-2024. The sampling method used in this study was purposive sampling, which yielded 23 companies that met the criteria for the 4 year research period, resulting in a total of 92 data points. The analysis technique used in this study was multiple regression analysis. The results of this study indicate that the variables of leverage and firm size can partially influence earnings response coefficient, while earnings persistence cannot partially influence the earnings response coefficient.

***Keywords** : Earnings Response Coefficient, Earnings Persistence, Leverage, and Firm Size*