

ABSTRACT

The purpose of this study was to determine the effect of earnings persistence, corporate social responsibility on earnings response coefficient and earnings quality. earnings persistence is one measure of earnings quality. This research develops from previous studies conducted by Fauzan and Purwanto (2017), Aprilina (2017), Fauziah and Marissan (2014), and Hapsari (2014). This research uses secondary data. The population in this study is the financial statements of manufacturing companies for the period of 2015-2017 which are listed on the Indonesia Stock Exchange while the sampling method uses purposive sampling with predetermined criteria. Methods of data analysis using multiple linear regression with the help of SPSS. The results of this study indicate that earnings persistence and corporate social responsibility have a significant positive effect on earnings response coefficient and earnings persistence with corporate social responsibility have a significant positive effect on earnings quality.

Keywords: *Earnings persistence, corporate social responsibility, earnings response coefficient, and earnings quality.*

ABSTRAK

Tujuan dari penelitian ini untuk mengetahui pengaruh antara persistensi laba, *corporate social responsibility* terhadap *earnings response coefficient* dan kualitas laba. Penelitian ini mengembangkan dari penelitian sebelumnya yang dilakukan oleh Fauzan dan Purwanto (2017), Aprilina (2017), Fauziah dan Marissan (2014), serta Hapsari (2014). Penelitian ini menggunakan data sekunder. Populasi dalam penelitian ini adalah laporan keuangan perusahaan manufaktur periode 2015-2017 yang terdaftar di Bursa Efek Indonesia sedangkan pengambilan sampel menggunakan metode purposive sampling dengan kriteria yang telah ditentukan. Metode analisis data menggunakan regresi linier berganda dengan bantuan SPSS. Hasil dari penelitian ini menunjukkan bahwa persistensi laba dan *corporate social responsibility* berpengaruh positif signifikan terhadap *earnings response coefficient* dan persistensi laba dengan *corporate social responsibility* berpengaruh positif signifikan terhadap kualitas laba.

Kata kunci : Persistensi laba, *corporate social responsibility*, *earnings response coefficient*, dan kualitas laba.