

ABSTRAK

Muhammad Fadhilah Zakwan Lubis, NPM 71160313020, Pengaruh *Current Ratio* Terhadap *Earning Response Coefficient* Pada Perusahaan Manufaktur Sub Sektor Logam dan Sejenisnya Yang Terdaftar Di Bursa Efek Indonesia (BEI). Dibimbing oleh: Henny Triastuti KN, SE, M.Si dan Lusi Elviani Rangkuti, SE, M.Si. 2020

Tujuan penelitian ini adalah untuk mengetahui apakah *current ratio* berpengaruh terhadap *earnings response coefficient* pada perusahaan manufaktur sub sektor industri dasar dan kimia pada sub sektor logam dan sejenisnya yang terdaftar di Bursa Efek Indonesia periode 2016-2018 secara parsial. Populasi penelitian ini berjumlah 16 Perusahaan Manufaktur sektor industri dasar dan kimia pada sub sektor logam dan sejenisnya, dengan menggunakan teknik *Purposive sampling* di peroleh sebanyak 15 perusahaan sebagai sampel dengan 3 tahun waktu penelitian sehingga jumlah data menjadi sebanyak 45 data. Teknik Pengumpulan data dilakukan dengan menggunakan teknik dokumentasi yang diakses melalui situs resmi www.idx.co.id. Metode pengujian yang digunakan adalah analisis regresi linear sederhana dengan menggunakan program software SPSS. Hasil penelitian menunjukkan secara parsial bahwa *current ratio* tidak berpengaruh signifikan terhadap *earnings response coefficient* (ERC). Sehingga dapat disimpulkan bahwa H_0 ditolak dan H_a diterima yang artinya *current ratio* tidak berpengaruh signifikan terhadap *earnings response coefficient* (ERC). Nilai *adjusted R-square* (*adjusted R²*) dalam penelitian ini sebesar 0,020, hal ini menunjukkan variabel *current ratio* mampu menjelaskan sebanyak 2% sedangkan sisanya dijelaskan oleh sebab-sebab lain .

Kata Kunci: *Current Ratio* (CR), *Earning Response Coefficient* (ERC)

ABSTRACT

Muhammad Fadhilah Zakwan Lubis, NPM 71160313020, *The Effect of Current Ratio on Earning Response Coefficient on Metal Sub-Sector Manufacturing Companies Listed on the Indonesia Stock Exchange (IDX)*. Mentored by: Henny Triastuti KN, SE, M.Si and Lusi Elviani Rangkuti, SE, M.Si. 2020

The purpose of this study is to determine whether the current ratio affects earnings response coefficient in the manufacturing companies of the basic industrial and chemical sub sectors in the metal and similar sub sectors listed on the Indonesia Stock Exchange period 2016-2018 partially. The population of this research is 16 Manufacturing Companies in the basic and chemical industry sectors in the metal sub-sector and the like, using purposive sampling techniques obtained as many as 15 companies as samples with 3 years of research time so that the total data is as much as 45 data. Data collection techniques are carried out using documentation techniques which are accessed through the official website www.idx.co.id. The testing method used is a simple linear regression analysis using the SPSS software program. The results showed partially that the current ratio did not significantly influence the earnings response coefficient (ERC). So it can be concluded that H_0 is rejected and H_a is accepted, which means the current ratio does not significantly influence the earnings response coefficient (ERC). The adjusted R-square (adjusted R²) value in this study was 0.020, indicating that the current ratio variable is able to explain as much as 2% while the rest is explained by other causes.

Keywords: Current Ratio (CR), Earning Response Coefficient (ERC)