ABSTRAK

Nama : Anggini Widya Putri
Program Studi : Akuntansi
Judul : Pengaruh Profitabilitas, *Growth Opportunity* dan Persistensi Laba terhadap *Earning Response Coefficient* Pada Perusahaan Sub Sektor Perbankan yang terdaftar di Bursa Efek Indonesia Periode 2020-2024

Penelitian ini bertujuan untuk menganalisis pengaruh profitabilitas, *growth opportunity*, dan persistensi laba terhadap *Earnings Response Coefficient* (ERC) pada perusahaan sub sektor perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2020–2024. Teknik pengambilan sampel menggunakan metode *purposive sampling*, sehingga diperoleh 41 perusahaan sebagai sampel penelitian dengan total 205 observasi selama periode 2020–2024. Metode analisis yang digunakan adalah regresi data panel dengan bantuan aplikasi EViews 13. Hasil penelitian menunjukkan bahwa profitabilitas berpengaruh negatif namun tidak signifikan terhadap *Earning Response Coefficient*, *growth opportunity* berpengaruh negatif dan signifikan terhadap *Earning Response Coefficient*, sedangkan persistensi laba berpengaruh positif dan signifikan terhadap *Earning Response Coefficient*. Hasil penelitian ini mengindikasikan bahwa informasi laba yang dihasilkan perusahaan tidak selalu direspons oleh investor berdasarkan tingkat profitabilitasnya, namun lebih dipengaruhi oleh peluang pertumbuhan perusahaan serta kemampuan perusahaan dalam mempertahankan laba secara berkelanjutan.

Kata Kunci: *Earning Response Coefficient*, Profitabilitas, *Growth Opportunity*, Persistensi Laba

ABSTRACT

Name	: Anggini Widya Putri
Study Program	: *Accounting*
Title	: *The Effect of Profitability, Growth Opportunity and Earning Persistence on Earning Response Coefficient in Banking Sub Sector Companies Listed on The Indonesia Stock Exchange For The 2020-2024 Period*

This study aims to examine the effect of profitability, growth opportunity, and earnings persistence on the Earnings Response Coefficient (ERC) in banking sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The sampling technique used in this study was purposive sampling, resulting in 41 companies as the research sample with a total of 205 observations during the 2020–2024 period. The data were analyzed using panel data regression with the assistance of EViews 13 software. The results indicate that profitability has a negative but insignificant effect on the Earnings Response Coefficient, growth opportunity has a negative and significant effect on the Earnings Response Coefficient, while earnings persistence has a positive and significant effect on the Earnings Response Coefficient. These findings suggest that investors do not always respond to earnings information based on a company's level of profitability. Instead, their responses are more influenced by the company's growth opportunities and its ability to maintain sustainable earnings.

***Keywords**: Earning Response Coefficient, Profitability, Growth Opportunity, Earning Persistence*