

## Pengaruh Corporate Governance Index terhadap Earnings Response Coefficient (ERC)

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### Abstrak

Penelitian ini bertujuan untuk mencari bukti secara empiris apakah penerapan Corporate Governance berpengaruh terhadap informasi laba yang diukur dengan Earnings Response Coefficient (ERC) untuk mengetahui apakah investor di Indonesia concern dengan praktik Corporate Governance. Penelitian menggunakan sampel sebanyak 43 observasi diambil dari perusahaan publik pada peneringkatan Corporate Governance Perception Index (CGPI) yang dikeluarkan oleh IICG pada tahun 2002 sampai dengan 2005. Hasil penelitian menunjukkan secara empiris Corporate Governance Index tidak berpengaruh terhadap ERC. Hal ini mengindikasikan bahwa Corporate Governance Index yang sudah dipublikasikan tidak cukup mendapatkan respon oleh publik terutama bagi investor.

.....The purpose of this Research is trying to give an empirical evidence whether the practice of Corporate Governance does have influence to informative of earnings that measured by Earnings Response Coefficient (ERC) to find the fact whether the investors in Indonesia concern about Corporate Governance, Using 43 sample to observed taken from Corporate Governance Scoring (Corporate Governance Perception Index) issued by IICG from year 2002 until year 2005. The Empirical result of the research shows that the Corporate Governance Index didn't have any effect significantly on the ERC. It indicates that the Corporate Governance Index published in the market didn't respond well by the investors for their decision making on investing.