ABSTRAKSI

Judul : Faktor-Faktor Yang Mempengaruhi Kualitas Laba Dan Dampaknya Terhadap Return Saham (Studi Empiris Terhadap Industri Perbankan Yang Terdaftar di BEI Tahun 2012-2014) – (Disupervisi oleh Ibu Sri Handayani,SE, MM)

Penelitian ini bertujuan untuk mengetahui bagaimana keterkaitan atau pengaruh metode RGEC yang terdiri dari Risk Profile, Good Corporate Governance, Earning dan Capital terhadap ERC (Earning Response Coefficient) dan Return Saham pada perusahaan perbankan go public berdasarkan laporan keuangan yang dilaporkan selama 3 periode tahun berjalan.

Metode penelitian yang digunakan adalah pengukuran metode RGEC yang terdiri dari profil risiko, good corporate governance, earning yang diwakili oleh Beban Operasional terhadap Pendapatan Operasional, dan Capital yang diwakili oleh Capital Adequacy Ratio. Mekanisme profil risiko ini terdiri dari risiko kredit, risiko pasar, risiko operasional, risiko likuiditas, risiko strategik, risiko kepatuhan, risiko hukum, risiko reputasi. Pelaksanaan Good Corporate Governance dalam perbankan dilakukan terhadap sebelas faktor penilaian. Metode sampling dalam penelitian ini menggunakan metode kuantitatif dengan purposive sampling method. Metode analisisnya berupa uji asumsi klasik yaitu uji normalitas, heterokedastisitas, autokorelasi dan multikolinieritas. Dan dilakukan analisis regresi linear berganda, uji statistik f dan uji statistik t serta koefisien determinasi.

Hasil uji secara simultan menunjukkan bahwa terdapat pengaruh antara variabel independen terhadap ERC dan terdapat pula pengaruh ERC terhadap return saham. Secara parsial, Capital berpengaruh positif signifikan terhadap ERC. Kesimpulan yang dapat diberikan adalah Capital digunakan investor sebagai alat analisis yang membantu di dalam memprediksi kualitas laba yang dihasilkan oleh perusahaan dan besarnya return saham yang akan terjadi.

Kata kunci : Profil Risiko, Good Corporate Governance, Earning, Capital, Earning Response Coefficient, Return Saham

ABSTRACT

Title : Factors which will affect the quality of earnings and the impact on stock returns (the empirical study on the banking industry are listed on the Stock Exchange in 2012-2014) – (Supervised by Mrs Sri Handayani, SE, MM)

This research aims to determine how the relationship or influence RGEC method comprising Risk Profile, Good Corporate Governance, Earnings, and Capital on ERC (Earning Response Coeeficient) and on stock returns in the banking company to go public based on financial statements reported during the third period of the current year.

The method used is the measurement method comprising RGEC (risk Profile, good corporate governance, earnings) represented by the Operating Expenses to Operating Income and Capital, represented by the Capital Adequacy Ratio. This mechanism consists of a risk profile of credit risk, market risk, operational risk, liquidity risk, stategic risk, compliance risk, legal risk, reputation risk. Implementation of good corporate governance in the banking assessment conducted on eleven factors. Sampling method in this study uses a quantitative method with purposive sampling method. Analysis method such as the classical assumption that normalitas test, heteroscedasticity, autocorrelation and multicollinearity. And multiple linear regression analysis, the statistical test and the test statistic f, t and the coefficient of determination.

Simultaneously test results showed that there is influence between independent variables to ERC and there is also the effect on stock returns. Partially, capital significant positive effect on erc. The conclusions that can be given is the capital used by investors as an analytical tool that helps in predicting the quality of the profit generated by the company and the amount of stock returns that will occur.

Keyword : Risk Profile, Good Corporate Governance, Earning, Capital, Earning Response Coefficient, Stock Returns