# DAFTAR ISI

[PENGESAHAN ii](#_Toc536195256)

[ABSTRAK iii](#_Toc536195257)

[ABSTRACT iv](#_Toc536195258)

[KATA PENGANTAR v](#_Toc536195259)

[DAFTAR ISI vii](#_Toc536195260)

[DAFTAR TABEL xi](#_Toc536195261)

[DAFTAR GAMBAR xii](#_Toc536195262)

[DAFTAR LAMPIRAN xiii](#_Toc536195263)

[BAB I 1](#_Toc536195264)

[PENDAHULUAN 1](#_Toc536195265)

[A. Latar Belakang Masalah 1](#_Toc536195266)

[B. Identifikasi Masalah 6](#_Toc536195267)

[C. Batasan Masalah 6](#_Toc536195268)

[D. Batasan Penelitian 6](#_Toc536195269)

[E. Rumusan Masalah 7](#_Toc536195270)

[F. Tujuan Penelitian 7](#_Toc536195271)

[G. Manfaat Penelitian 7](#_Toc536195272)

[BAB II 9](#_Toc536195273)

[KAJIAN PUSTAKA 9](#_Toc536195274)

[A. Landasan Teoritis 9](#_Toc536195275)

[*1.* *Signaling Theory* 9](#_Toc536195276)

[*2.* *Agency Theory* 11](#_Toc536195277)

[3. Laporan Keuangan 12](#_Toc536195278)

[4. Saham 15](#_Toc536195279)

[5. Laba Akuntansi 16](#_Toc536195280)

[*6.* *Earnings Response Coefficient* 19](#_Toc536195281)

[*7.* *Abnormal Return* 20](#_Toc536195282)

[*8.* *Unexpected Earnings* 21](#_Toc536195283)

[9. Profitabilitas 22](#_Toc536195284)

[*10.* *Leverage* 23](#_Toc536195285)

[11. Persistensi Laba 23](#_Toc536195286)

[12. Kualitas Audit 25](#_Toc536195287)

[B. Penelitian Terdahulu 26](#_Toc536195288)

[C. Kerangka Pemikiran 34](#_Toc536195289)

[1. Pengaruh Profitabilitas terhadap *Earnings Response Coefficient* 34](#_Toc536195290)

[2. Pengaruh *Leverage* terhadap *Earnings Response Coefficient* 35](#_Toc536195291)

[3. Pengaruh Persistensi Laba terhadap Earnings Response Coefficient 35](#_Toc536195292)

[4. Pengaruh Kualitas Audit terhadap *Earnings Response Coefficient* 36](#_Toc536195293)

[D. Hipotesis Penelitian 37](#_Toc536195294)

[BAB III 38](#_Toc536195295)

[METODE PENELITIAN 38](#_Toc536195296)

[A. Obyek Penelitian 38](#_Toc536195297)

[B. Desain Penelitian 38](#_Toc536195298)

[C. Variabel Penelitian 40](#_Toc536195299)

[1. Variabel Dependen 40](#_Toc536195300)

[2. Variabel Independen 42](#_Toc536195301)

[D. Teknik Pengumpulan Data 44](#_Toc536195302)

[E. Teknik Pengambilan Sampel 45](#_Toc536195303)

[F. Teknik Analisis Data 46](#_Toc536195304)

[1. Statistik Deskriptif 46](#_Toc536195305)

[2. Evaluasi Model Struktural (*Inner Model*) 46](#_Toc536195306)

[3. Penilaian *Overall Fit* 47](#_Toc536195307)

[4. Uji Hipotesis 49](#_Toc536195308)

[BAB IV 52](#_Toc536195309)

[HASIL ANALISIS DAN PEMBAHASAN 52](#_Toc536195310)

[A. Gambaran Umum Obyek Penelitian 52](#_Toc536195311)

[B. Statistik Deskriptif 52](#_Toc536195312)

[C. Hasil Penelitian 54](#_Toc536195313)

[1. Evaluasi Model Struktural (*Inner Model*) 54](#_Toc536195314)

[2. Penilaian *Overall Fit* 55](#_Toc536195315)

[3. Uji Hipotesis 56](#_Toc536195316)

[D. Pembahasan 58](#_Toc536195317)

[1. Pengaruh Profitabilitas terhadap *Earning Response Coefficient* 58](#_Toc536195318)

[2. Pengaruh *Leverage* terhadap Earning Response Coefficient 59](#_Toc536195319)

[3. Pengaruh Persistensi Laba terhadap *Earning Response Coefficient* 59](#_Toc536195320)

[4. Pengaruh Kualitas Audit terhadap *Earning Response Coefficient* 60](#_Toc536195321)

[BAB V 61](#_Toc536195322)

[KESIMPULAN DAN SARAN 61](#_Toc536195323)

[A. Kesimpulan 61](#_Toc536195324)

[B. Saran 61](#_Toc536195325)

[DAFTAR PUSTAKA 63](#_Toc536195326)

[LAMPIRAN 66](#_Toc536195327)