

ABSTRACT

This study aims to prove the existence of a moderating role in influencing relationships systematic risk of disclosure of corporate social responsibility towards earning response coefficient. The population in this study are all mining companies listed on the Indonesia Stock Exchange. Samples were determined using purposive sampling method. The research sample is obtained by 56 companies. Hypothesis testing using regression analysis with SPSS ver moderation. 20.0. The test results showed showed that systematic risk is not able to moderate the relationship between the disclosure of corporate social responsibility by earning response coefficient.

Keywords: Corporate social responsibility, earning response coefficient, systematic risk