

ABSTRACT

Santi, Tiara Yunika. 2024. The Factors Affecting Earnings Persistence in Consumer Non-Cyclical Sector Companies Listed on the Indonesia Stock Exchange. Thesis. Bachelor of Accounting Study Program, Faculty of Economics and Business, Universitas PGRI Madiun. Supervisor (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. dan Pembimbing (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

This study aimed to provide empirical evidence regarding the effect of Operating Cash Flow, Accrual Amount, Sales Volatility, Corporate Governance, Debt Level, Book Tax Differences, and Company Size towards Earnings Persistence. The research method used a quantitative approach with panel data regression analysis and was tested using E-views 12. The sample used was 90 consumer non-cyclical sector companies listed on the Indonesia Stock Exchange with a purposive sampling method. The results of this study indicate: the variables Operating Cash Flow, Accrual Amount, Debt Level and Book Tax Differences have a partial effect towards Earnings Persistence, while Company Size has a partial effect with a negative direction towards Earnings Persistence. However, Sales Volatility and Corporate Governance measured using the Audit Committee do not have a partial effect towards Earnings Persistence.

Keywords: Earnings Persistence, Operating Cash Flow, Accrual Magnitude, Sales Volatility, Corporate Governance, Debt Level, Book Tax Differences, Company Size.

ABSTRAK

Santi, Tiara Yunika. 2024. Faktor-Faktor Yang Mempengaruhi Persistensi Laba Pada Perusahaan Sektor *Consumer Non-Cyclicals* yang Terdaftar di Bursa Efek Indonesia. Skripsi. Program Studi Akuntansi, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Anny Widiasmara, S.E., M.Si., CSRS. dan Pembimbing (II) Heidy Paramitha Devi, S.Pd., M.Si., CSRS.

Penelitian ini bertujuan untuk memberikan bukti secara empiris mengenai pengaruh Arus Kas Operasi, Besaran Akrua, Volatilitas Penjualan, Tata Kelola Perusahaan, Tingkat Hutang, *Book Tax Differences*, dan Ukuran Perusahaan terhadap Persistensi Laba. Metode penelitian menggunakan pendekatan kuantitatif dengan analisis regresi data panel dan diuji menggunakan *Eviews 12*. Sampel yang digunakan sebanyak 90 perusahaan sektor *consumer non-cyclicals* yang terdaftar di Bursa Efek Indonesia dengan metode *purposive sampling*. Hasil penelitian ini menunjukkan bahwa variabel Arus Kas Operasi, Besaran Akrua, Tingkat Hutang dan *Book Tax Differences* berpengaruh secara parsial terhadap Persistensi Laba, sedangkan Ukuran Perusahaan berpengaruh secara parsial dengan arah negatif terhadap Persistensi Laba. Namun, Volatilitas Penjualan dan Tata Kelola Perusahaan yang diukur menggunakan Komite Audit tidak berpengaruh secara parsial terhadap Persistensi Laba.

Kata Kunci: Persistensi Laba, Arus Kas Operasi, Besaran Akrua, Volatilitas Penjualan, Tata Kelola Perusahaan, Tingkat Hutang, *Book Tax Differences*, Ukuran Perusahaan