

ABSTRACT

Study aims to analyze company size (SIZE), Dewan Independent Commissioner (BDIND), Audit Committee (AUDCOM), and Corporate Social Responsibility (CSR) on earnings persistence and to obtain empirical evidence by testing these variables. The sample in this study are manufacturing companies listed on the Indonesia Stock Exchange in 2012-2017.

Sampling uses purpose sampling by getting a sample of 113 data. The sample must meet several criteria, namely: a) Manufacturing companies that consistently go public on the Indonesia Stock Exchange (IDX) during the period of research during the period 2012 - 2017, b) Manufacturing companies that regularly publish complete financial reports in the period of research during the 2012 period - 2017, c) Manufacturing companies that use rupiah financial reporting currency during the study period during the period 2012 - 2017, d) Manufacturing companies that have never experienced a loss in the period of research during the period 2012 - 2017.

The analysis technique used is multiple linear regression analysis. This study reveals that firm size (SIZE) has a positive effect on earnings persistence. Whereas Dewan Independent Commissioner (BDIND), Audit Committee (AUDCOM), and Corporate Social Responsibility (CSR) have a negative effect on earnings persistence.

Keywords: Profit Persistence, Firm Size (SIZE), Dewan Independent Commissioner (BDIND), Audit Committee (AUDCOM), Corporate Social Responsibility (CSR)

ABSTRAKSI

Penelitian ini bertujuan untuk melakukan analisis Ukuran perusahaan (SIZE), Dewan Komisaris Independen (BDIND), Komite Audit (AUDCOM), dan Corporate Social Responsibility (CSR) terhadap Persistensi laba dan untuk mendapatkan bukti yang empiris dengan cara menguji variabel-variabel tersebut. Sampel dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012-2017.

Pengambilan Sampel menggunakan purpose sampling dengan mendapatkan sampel sebanyak 113 data. Sampel harus memenuhi beberapa kriteria yaitu: a) Perusahaan manufaktur yang konsisten go public di Bursa Efek Indonesia (BEI) pada kurun waktu penelitian selama periode 2012 – 2017, b) Perusahaan manufaktur yang rutin mempublikasikan laporan keuangan lengkap pada kurun waktu penelitian selama periode 2012 – 2017, c) Perusahaan manufaktur yang menggunakan mata uang pelaporan keuangan rupiah pada kurun waktu penelitian selama periode 2012 – 2017, d) Perusahaan manufaktur yang tidak pernah mengalami kerugian pada kurun waktu penelitian selama periode 2012 – 2017.

Teknik analisis yang digunakan menggunakan analisis regresi linier berganda. Penelitian ini mengungkapkan bahwa Ukuran perusahaan (SIZE) berpengaruh positif terhadap Persistensi Laba. Sedangkan Dewan Komisaris Independen (BDIND), Komite Audit (AUDCOM), dan Corporate Social Responsibility (CSR) berpengaruh negatif terhadap Persistensi Laba.

Kata Kunci: *Persistensi Laba, Ukuran perusahaan (SIZE), Dewan Komisaris Independen (BDIND), Komite Audit (AUDCOM), Corporate Social Responsibility (CSR)*