

**PENGARUH ARUS KAS, PERBEDAAN LABA AKUNTANSI DAN LABA
FISKAL TERHADAP PERSISTENSI LABA PADA PERUSAHAAN MAKANAN
DAN MINUMAN YANG TERDAFTAR DI BURSA EFEK**

ABSTRAK

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Penelitian ini bertujuan menganalisis pengaruh arus kas dan Perbedaan Laba Akuntansi dan Laba Fiskal terhadap Persistensi Laba pada Perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek. Penelitian menggunakan metode penelitian kuantitatif yang dilaksanakan melalui pengumpulan data dengan data sekunder, populasi yaitu Laporan Keuangan perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek. Sampel dalam penelitian ini berupa neraca dan laporan laba/rugi perusahaan Makanan dan Minuman yang Terdaftar di Bursa Efek, analisa data dengan menggunakan metode statistik Regresi Linier berganda dan pengujian hipotesis. Hasil penelitian menunjukkan bahwa 1) Terdapat pengaruh arus kas terhadap Persistensi laba perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022. 2) Tidak terdapat pengaruh Perbedaan Laba Akuntansi dan Laba Fiskal terhadap Persistensi laba perusahaan manufaktur sub sektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia (BEI) periode 2018–2022

Kata Kunci: arus kas, perbedaan Laba Akuntansi dan Laba Fiskal dan Persistensi laba

**THE EFFECT OF CASH FLOW, DIFFERENCES IN ACCOUNTING PROFIT
AND FISCAL PROFIT ON PROFIT PERSISTENCE IN FOOD AND
BEVERAGE COMPANIES LISTED ON THE STOCK EXCHANGE**

ABSTRACT

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This research aims to analyze the influence of cash flow and the difference between accounting profit and fiscal profit on profit persistence in food and beverage companies listed on the stock exchange. The research uses quantitative research methods which are carried out through data collection with secondary data, population, namely the Financial Statements of Food and Beverage Companies Listed on the Stock Exchange. The sample in this study is in the form of balance sheets and profit/loss reports of food and beverage companies listed on the stock exchange, data analysis using multiple linear regression statistical methods and hypothesis testing. The results of the study show that 1) There is an effect of cash flow on the persistence of profits in the food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018–2022 period. 2) There is no effect of Differences in Accounting Profits and Fiscal Profits on the Profit Persistence of food and beverage sub-sector manufacturing companies listed on the Indonesia Stock Exchange (IDX) for the 2018–2022 period

Keywords: cash flow, difference between Accounting Profit and Fiscal Profit and Profit persistence