

## ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh persistensi laba diukur dengan koefisien regresi antara laba akuntansi periode sekarang dengan laba akuntansi periode yang lalu, ukuran perusahaan diukur dengan *log of total asset*, dan likuiditas diukur dengan *current ratio* terhadap kualitas laba diukur dengan *discretionary accruals* model Modified Jones.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel dalam penelitian ini diperoleh dengan menggunakan metode *purposive sampling*, yaitu pemilihan sampel dengan kriteria-kriteria yang telah ditentukan. Berdasarkan metode *purposive sampling* tersebut didapatkan sebanyak 120 sampel dari 24 perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia selama tahun 2015-2019. Metode analisis yang digunakan adalah analisis regresi linier berganda dengan menggunakan program SPSS versi 23.

Hasil penelitian menunjukkan bahwa persistensi laba berpengaruh negatif terhadap kualitas laba, artinya semakin konsisten laba perusahaan maka semakin berkurang kualitas laba perusahaan. Ukuran perusahaan berpengaruh positif terhadap kualitas laba, artinya semakin besar ukuran perusahaan maka akan semakin tinggi nilai *discretionary accruals*. Likuiditas berpengaruh negatif terhadap kualitas laba, artinya semakin tinggi likuiditas (*current ratio*) maka semakin rendah kualitas laba.

**Kata kunci:** Persistensi laba, ukuran perusahaan, likuiditas, kualitas laba

## ABSTRACT

This research aimed to examine the effect of earning's persistency measured by regressions coefficient between the present periods of earning's accounting with the previous periods of earning's accounting, while firm size measured by the log of total asset, and liquidity measured by current ratio on the earning's quality which measured by discretionary accruals with Modified Jones.

This research used quantitative. Furthermore, the sample of this research used the purposive sampling method i. e. sample selection with determining criteria. Based on the purposive sampling method it obtained 120 samples from 24 manufacturing companies in consumer goods industry sectors listed in Indonesia Stock Exchange during 2015-2019. Moreover, the analysis method of this research used multiple linear regressions analysis with SPSS program 23 version.

The result of this research showed that profit persistency had a negative effect on the earning's quality, this meant that the more consistent of the company's earnings, the less quality of the company's earnings. Firm size had a positive effect on the earning's quality, this meant that the larger the firm size, the higher the company's discretionary accruals value. Liquidity had a negative effect on the earning's quality, this meant the higher the liquidity (current ratio), the lower the profit quality.

Keywords: Profit persistency, firm size, liquidity, profit quality.