ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh arus kas, perbedaan buku-pajak, dan besaran akrual terhadap persistensi laba pada perusahaan properti dan real estat yang terdaftar di Bursa Efek Indonesia (IDX) selama periode 2020–2024. Populasi penelitian terdiri dari 94 perusahaan, dengan sampel 24 perusahaan dipilih menggunakan metode *purposive sampling*, menghasilkan 120 observasi. Setelah eliminasi outlier, 100 observasi dianalisis. Data dianalisis menggunakan regresi linier berganda dengan SPSS versi 26, disertai dengan uji asumsi klasik, termasuk uji normalitas, multikolinearitas, heteroskedastisitas, dan autokorelasi. Hasil penelitian menunjukkan bahwa, secara parsial, arus kas dan perbedaan buku-pajak berpengaruh signifikan terhadap persistensi laba, sedangkan besaran akrual tidak berpengaruh signifikan. Secara simultan, arus kas, perbedaan buku-pajak, dan besaran akrual berpengaruh signifikan terhadap persistensi laba. Koefisien determinasi menunjukkan bahwa variabel independen menjelaskan 18,2% variasi dalam persistensi pendapatan, sedangkan variasi yang tersisa dijelaskan oleh faktor-faktor lain di luar model penelitian. Temuan ini menunjukkan bahwa keberlanjutan pendapatan di perusahaan properti dan real estat lebih dipengaruhi oleh karakteristik arus kas dan perbedaan pelaporan akuntansi-pajak daripada oleh besaran akrual.

Kata Kunci : Aliran Kas, *Book Tax Difference*, Besaran Akrual dan Persistensi Laba

ABSTRACT

This study aims to examine the effect of cash flow, book-tax differences, and accrual amounts on earnings persistence in property and real estate companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. The study population consisted of 94 companies, with a sample of 24 companies selected using a purposive sampling method, resulting in 120 observations. After eliminating outliers, 100 observations were analyzed. Data were analyzed using multiple linear regression with SPSS version 26, accompanied by classical assumption tests, including tests for normality, multicollinearity, heteroscedasticity, and autocorrelation. The results of the study indicate that, partially, cash flow and book-tax differences significantly influence earnings persistence, while the amount of accruals does not. Simultaneously, cash flow, book-tax differences, and the amount of accruals significantly influence earnings persistence. The coefficient of determination indicates that the independent variables explain 18.2% of the variation in earnings persistence, while the remaining variation is explained by factors outside the research model. These findings suggest that earnings sustainability in property and real estate companies is more influenced by cash flow characteristics and accounting-tax reporting differences than by the amount of accruals.

Keywords: *Cash Flow, Book-Tax Difference, Accrual Amount, and Earnings Persistence*