

**PENGARUH MEKANISME *CORPORATE GOVERNANCE*,
VOLATILITAS PENJUALAN DAN UKURAN PERUSAHAAN
TERHADAP PERSISTENSI LABA**

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ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh mekanisme *corporate governance*, volatilitas penjualan dan ukuran perusahaan terhadap persistensi laba. Populasi yang digunakan ialah perusahaan yang terdaftar di indeks LQ45 Bursa Efek Indonesia selama periode 2010-2013. Berdasarkan metode *purposive sampling*, sampel yang digunakan berjumlah 19 perusahaan. Hipotesis dalam penelitian ini diuji menggunakan analisis regresi linear berganda.

Hasil penelitian ini menunjukkan bahwa kepemilikan institusional, volatilitas penjualan dan ukuran perusahaan berpengaruh signifikan terhadap persistensi laba, sedangkan konsentrasi kepemilikan dan komite audit tidak berpengaruh signifikan terhadap persistensi laba.

Kata kunci : konsentrasi kepemilikan, kepemilikan institusional, komite audit, volatilitas penjualan, ukuran perusahaan, persistensi laba

***THE EFFECT OF CORPORATE GOVERNANCE MECHANISM,
SALES VOLATILITY AND FIRM SIZE ON EARNINGS
PERSISTENCE***

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ABSTRACT

This research is aimed to determine the effect of corporate governance mechanism, sales volatility and firm size on earnings persistence. The population used was LQ45 index companies listed in Indonesia Stock Exchange (BEI) during period 2010-2013. Based on purposive sampling method, the sample amounted to 19 companies. The research hypothesis were tested using multiple linear regression analysis.

The results of this research showed that institutional ownership, sales volatility and firm size has significant effect on earnings persistence, while ownership concentration and audit committee has no significant effect on earnings persistence.

Keywords : ownership concentration, institutional ownership, audit committee, sales volatility, firm size, earnings persistence.

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