HE EFFECT OF EARNINGS GROWTH, ACCOUNTING CONSERVATISM, AND EARNINGS PERSISTENCE ON EARNINGS QUALITY IN MAKANAN DAN MINUMAN COMPANIES FOR THE 2020–2024 PERIOD

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ABSTRACT

This study aims to analyze the effect of Earnings Growth, Accounting Conservatism, and Earnings Persistence on Earnings Quality in Makanan dan minuman sub-sector companies listed on the Indonesia Stock Exchange (IDX) during the 2020–2024 period. This research employs a quantitative method with an inferential statistical approach. The sample was selected using purposive sampling, resulting in 19 companies. Secondary data in the form of annual financial statements were analyzed using multiple linear regression with the assistance of SPSS version 27.The results indicate that Earnings Growth and Accounting Conservatism have a positive and significant effect on Earnings Quality, while Earnings Persistence has a negative and significant effect. Simultaneously, all independent variables significantly influence Earnings Quality. The Adjusted R Square value of 59.9% indicates that the independent variables explain 59.9% of the variation in Earnings Quality.This study implies that companies should promote healthy earnings growth and consistently apply accounting conservatism, while investors may use these findings to evaluate the credibility of corporate financial statements.

Keywords*: Earnings Growth, Accounting Conservatism, Earnings Persistence, Earnings Quality, Makanan dan minuman .*