

## **ABSTRACT**

### **THE EFFECT OF OPERATING CASH FLOW, COMPANY SIZE, AND INSTITUTIONAL OWNERSHIP ON EARNINGS PERSISTENCE (An Empirical Study on Basic Materials Sector Manufacturing Companies Listed on the IDX Period 2020-2022)**

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The purpose of the study was to empirically find out the effect of Operating Cash Flow, Company Size, and Institutional Ownership on earnings persistence in manufacturing companies in the basic materials sector listed on the IDX during the period 2020-2022. The method used in this research was quantitative descriptive using SPSS version 20. The population in this study consisted of all manufacturing companies in the basic materials sector listed on the IDX during the period 2020-2022. The sample selection was done using purposive sampling, resulting in 73 research samples. The result showed that operating cash flow and company size did not affect earnings persistence, while institutional ownership affected earnings persistence.

**Keywords:** Earnings Persistence, Operating Cash Flow, Company Size, Institutional Ownership.