

## ABSTRAK

### ANALISIS PERBEDAAN PERSISTENSI LABA DAN KONSERVATISMA AKUNTANSI SEBELUM DAN SELAMA PANDEMI COVID-19(STUDI EMPIRIS PADA PERUSAHAAN KOMPAS 100 YANG TERDAFTAR DI BEI PERIODE 2019-2020)

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*Research objectives* atau tujuan dari penelitian ini adalah untuk menganalisis ada tidaknya perbedaan persistensi laba dan konservatisme akuntansi sebelum dan selama pandemi covid-19. Penelitian ini berjenis kuantitatif dengan menggunakan data sekunder berupa annual report perusahaan Kompas 100. Periode penelitian berlangsung pada rentang 2019-2020. Dari banyaknya populasi, sejumlah 152 sampel digunakan sebagai sampel dengan metode perolehan sampel *purposive sampling*. Pengujian hipotesis dilakukan dengan menggunakan Uji Beda (Uji *Wilcoxon Signed Ranks Test*).

Hasil ditemukan bahwa selama pandemi persistensi laba mengalami penurunan dimana hal ini didukung oleh teori *signaling*. Sementara itu, hasil penelitian pada variabel konservatisme akuntansi dinyatakan tidak memiliki perbedaan pada sebelum dan selama pandemi.

Penelitian ini memberikan saran kepada penelitian selanjutnya untuk memberikan *insight* baru serta meneliti lebih jauh lagi variabel-variabel persistensi laba dan konservatisme akuntansi karena masih belum banyak digunakan dalam penelitian yang berhubungan dengan fenomena krisis berupa pandemi covid-19.

***Kata kunci: persistensi laba, konservatisme akuntansi, pandemi covid-19, teori sinyal.***

## **ABSTRACT**

### ***ANALYSIS OF DIFFERENCES IN PROFIT PERSISTENCY AND ACCOUNTING CONSERVATIVES BEFORE AND DURING THE COVID-19 PANDEMIC (EMPIRE STUDY ON COMPASS 100 COMPANIES LISTED ON THE IDX FOR THE 2019-2020 PERIOD)***

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*The research objectives or the purpose of this study is to analyze whether or not there are differences in earnings persistence and accounting conservatism before and during the covid-19 pandemic. This research is a quantitative type using secondary data in the form of the compass 100 company annual report. The research period takes place in the 2019-2020 range. From the large population, a total of 152 samples were used as samples with the purposive sampling method of obtaining samples. Hypothesis testing is done by using the Different Test (Wilcoxon Signed Ranks Test).*

*The results found that during the pandemic earnings persistence decreased which is supported by signaling theory. Meanwhile, the results of research on the accounting conservatism variable stated that there was no difference before and during the pandemic.*

*This study provides suggestions for further research to provide new insights and further examine the variables of earnings persistence and accounting conservatism because they have not been widely used in research related to the crisis phenomenon in the form of the COVID-19 pandemic.*

***Keywords: earnings persistence, accounting conservatism, covid-19 pandemic, signal theory.***