

Interaksi antara Koneksi Politik Perusahaan dengan Keterbacaan Catatan Atas Laporan Keuangan dan Persistensi Laba

Ana Mustika

ABSTRAK

Penelitian ini bertujuan untuk mendapatkan bukti empiris mengenai pengaruh keterbacaan catatan atas laporan keuangan (*Notes to the Financial Statement Readability*), yaitu *readable* dan *unreadable* terhadap persistensi laba dan juga setelah di interkasikan dengan koneksi politik perusahaan. Sebanyak 1160 sampel dipilih dari perusahaan yang terdaftar di BEI selama tahun 2015 – 2018. Untuk menguji interaksi koneksi politik dengan keterbacaan catatan atas laporan keuangan (CALK) terhadap persistensi laba perusahaan menggunakan regresi OLS (Ordinary Least Square) yang dilakukan melalui software Stata 14. Hasil penelitian menunjukkan bahwa catatan atas laporan keuangan di perusahaan Indonesia cenderung bersifat tidak terbaca (*unreadable*). Dengan hasil temuan yaitu terdapat pengaruh positif antara keterbacaan catatan atas laporan keuangan terhadap persistensi laba, artinya apabila catatan atas laporan keuangan dapat dibaca (*readable*) maka laba perusahaan semakin persisten. Serta interaksi dengan koneksi politik membuat pengaruh antara keterbacaan catatan atas laporan keuangan dan persistensi laba melemah.

Kata Kunci: keterbacaan catatan atas laporan keuangan (*notes to the financial statement readability*), persistensi laba (*earnings persistence*), koneksi politik

Relation Between The Firm Political Connection, With Notes to the Financial Statement Readability And Earning Persistence

Ana Mustika

ABSTRACT

This study aims to obtain empirical evidence about the effect of notes to the financial statement readability (which is divided into readable and unreadable) on earnings persistence and also after being interacted with firm political connections. To examine the relationship of political connections and notes to the financial statement readability to the earnings persistence, OLS (Ordinary Least Square) regression is used through Stata 14. Total of 1,160 samples were selected from companies listed on the IDX during 2015 - 2018. The research finding showed that the notes to the financial statement in Indonesian companies tended to be illegible (unreadable). Whereas notes to the financial statement readability is a positively associated with earnings persistence, when notes to the financial statement readability can be read (readable), so company earnings must be persistent. The interaction with political connections weakens the relationship between the notes to the financial statement readability and earnings persistence.

Keyword: *keterbacaan catatan atas laporan keuangan (notes to the financial statement readability), persistensi laba (earnings persistence), koneksi politik*