

THE RELATIONSHIP BETWEEN INDEPENDENT COMMISSIONERS, CORPORATE SOCIAL RESPONSIBILITY, LEVERAGE & CASH FLOW OPERATIONS ON EARNINGS PERSISTENCE WITH AS MODERATOR FACTOR AUDIT QUALITY: METOD SCOPING RIEW

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ABSTRACT : This study aims to determine the relationship between independent commissioners, corporate social responsibility, leverage and cash flow operations on earnings persistence with audit quality and how the development or novelty carried out by previous researchers regarding the relationship between independent commissioners, corporate social responsibility, leverage and cash flow operations on earnings persistence with audit quality as moderator factor. The method used in this research is the scoping review method, which is an ideal study method for determining the scope or coverage of a collection of literature on a particular topic. Scoping reviews also provide a clear picture of the volume of literature and studies available as well as an overview (broad or detailed) of the researcher. Factors High audit quality results in more reliable financial information, thus reducing the risk of errors in decision-making. This may strengthen the relationship between these factors and earnings persistence. Therefore, it is important to understand how audit quality can moderate the relationship between these factors and earnings persistence. Furthermore, to analyze more deeply, in this case identifies journals related to independent commissioners, corporate social responsibility, leverage and cash flow operations on earnings persistence with audit quality as well as to analyze how the role of independent commissioners, corporate social responsibility, leverage and cash flow operations in obtaining profits in a very fast time. this study describes how each theory makes a significant contribution to our understanding of what can affect the company in obtaining its earning persistence with audit quality as moderator factor

Based on the twenty-three previous studies. There are some possibilities for further research to explore some other alternative factor for antecedent and consequent factors on earning persistence.

There are various sectors of industry as observation subject to be explored more in-depth. There are many possibilities to be explored about the earnings persistence

Keywords: Independent Commissioner, Corporate Social Responsibility, Leverage & Operating Cash Flow, Earnings Persistence, Audit Quality.

INTRODUCTION

Financial statements are a record of the company's financial information in a certain period that can be used to describe the company's performance situation. Company policies regarding this accounting period can differ from one another. The most important thing to note from the company's financial statements is that all transactions are recorded accurately so that the financial statements have valid and precise calculations. Because the company's profits, losses and tax payments depend on the

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calculation of financial statements.

Financial statements are basically a means of accountability of company management to the company's shareholders regarding financial performance during a certain period of time. As stated in the Statement of Financial Accounting Standards (PSAK) that financial statements consist of several types, namely the balance sheet, income statement, statement of changes in capital, cash flow statement, and notes to financial statements.

The Income Statement is one of the financial statements used by management to assess the company's financial performance in a certain period, whether the company makes a profit or suffers a loss.

Consistent profit calculations over several periods / years can illustrate the consistency of management in carrying out earnings management so that a persistent profit value is obtained over a certain period of time.

Earnings persistence is defined as a company's ability to maintain stable or increasing earnings consistently over time. In a financial context, earnings persistence is an important indicator for investors and financial analysts to assess the company's financial performance in the long term. Persistent earnings indicate management's ability to manage company operations effectively and efficiently, and reflect reliable financial stability. Therefore, understanding the factors that affect earnings persistence is crucial in financial analysis and investment. If a company's earnings do not fluctuate and can be used as an indicator of future earnings sustainability, then the company is considered to have persistent earnings. Investors will find it easier to predict a company's future profits if its profits continue to increase. (Aprilia et al, 2022).

Persistent earnings can create a stable financial environment for companies, because stable earnings allow companies to better cope with future economic challenges. Persistent earnings provide a strong basis for management to assess the financial performance of a company and with earnings stability will affect market perceptions of future company performance, because earnings persistence can be a determining factor in decision making by company management. Companies with persistent earnings are more likely to achieve sustainable growth and this can have an impact on investor confidence in the company.

In the case, the sampel used in the research was a property and real estate company because this company still needs to pay special attention the applicable management system and other things. There are some interesting phenomena about earnings persistence in the property and real estate industry, as seen from the following table:

Table 1. Sample of profit development of property & real estate sector companies period 2019-2023 in millions IDR

No	Company name	2019	2020	2021	2022	2023
1	Agung Podomoro Land Tbk	120.811.697.000	180.144.688.000	485.227.632.000	2.268.910.393.000	1.164.518.767.000
2	Agung Semesta Sejahtera	1.062.164.185	12.547.995.411	21.430.197.891	3.047.336.103	2.618.358.656

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	Tbk					
3	Alam Sutera Realty Tbk Bekasi Fajar	1.012.947.312.000	1.036.617.865.000	142.928.791.000	1.098.364.937.000	637.639.854.000
4	Industrial Estate Tbk Bhuwanatala	380.152.937.259	115.219.635.076	71.095.023.263	33.729.572.546	39.528.179.905
5	Indah Permai Tbk	4.822.404.616	94.063.094.416	19.556.643.069	25.273.691.937	4.472.990.784
6	Bima Sakti Pertiwi Tbk Binakarya	5.567.665.632	6.328.648.783	10.461.119.561	3.204.647.893	427.395.581
7	Jaya Abadi Tbk Bliss Properti Indonesia	82.553.635.471	104.334.806.073	194.564.034.960	177.893.377.255	44.176.684.572
8	Tbk	-	-	-	-	-
9	Bumi Citra Permai Tbk Bumi	150.934.400.850	135.567.629.355	141.256.282.027	121.611.708.472	146.336.427.126
10	Serpong Damai Tbk	23.201.520.208	12.990.816.748	124.179.366	17.063.851.989	17.290.964.462
		3.130.076.103.452	486.257.814.158	1.538.840.956.173	2.656.885.590.302	2.259.456.837.723

Source: processed, 2024

From the table above, it can be conveyed that random sampling of 10 companies from a total population of 59 companies included in the category of property and real estate industries listed on the Indonesia Stock Exchange for the 2019-2023 period shows that the profits of each company have not shown any earnings persistence from each period. This may be due to the high level of competition between property and real estate companies in Indonesia, besides that it is also not supported by the factor of insufficient purchasing power of the community.

The study discusses the use of independent variables including audit committee, leverage, operating cash flow, independent commissioners and company size both directly and indirectly have a positive effect on earnings persistence as research conducted (Khuong et al, 2022) and (Prasetyo et al, 2021). this study will use the influence of independent variables including independent commissioners, leverage, operating cash flow and Corporate Social Responsibility (CSR) on earnings persistence, with consideration because some previous studies show the influence of these independent variables on earnings persistence is inconsistent. In addition, include elements of audit quality as a factor to strengthen the influence of these independent variables on earnings persistence.

Independent commissioners are members of the board of commissioners who have no direct or indirect relationship with the company, directors, major shareholders or other stakeholders that could affect their ability to act independently. The main duties of independent commissioners are to provide objective oversight free from internal corporate influence, ensure that the interests of all shareholders are protected, and assist in transparent and responsible decision-making. Independent commissioners play an important role in improving corporate governance by reducing potential conflicts of interest and increasing accountability.

The presence of an Independent Commissioner in a company tends to provide tighter supervision of the company. Independent Commissioners will identify and confirm earnings management practices that are not appropriate and have an impact on earnings

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persistence over time. In addition, the presence of independent commissioners will increase transparency in financial reporting. In several previous studies, it shows that independent commissioners have a significant influence on earnings persistence. (Maulita et al., 2023). Namun pada penelitian yang dilakukan oleh (Sari & Afriyenti, 2021), shows that independent commissioners have no effect on earnings persistence.

Corporate Social Responsibility (CSR) is a concept that describes a company's responsibility for the social and environmental impacts of its business operations. CSR encompasses a wide range of initiatives and policies designed to benefit society, the environment, and stakeholders. The main components of CSR include environmental responsibility, social responsibility, and economic responsibility. Environmental responsibility in CSR includes a company's efforts to reduce its ecological footprint through environmentally friendly business practices. This includes waste management, reduction of carbon emissions, and sustainable use of natural resources. Social responsibility involves a company's contribution to the well-being of society, such as education, health, and community empowerment. Economic responsibility in CSR relates to ethical and transparent business practices, as well as efforts to ensure the economic well-being of stakeholders. This includes fair employment policies, respect for human rights, and adherence to legal standards and business ethics.

CSR also involves transparency and accountability, where companies report on their initiatives and impacts to stakeholders. Effective implementation of CSR can enhance a company's reputation, build trust, and improve relations with society. Thus, CSR not only benefits society and the environment, but can also provide long-term benefits for the company. In previous research conducted by (Suhardjo, 2022). Shows that the Corporate Social Responsibility (CSR) component does not have a significant effect on earnings persistence.

The importance of leverage on earnings persistence is reflected in various aspects in the context of corporate finance. First, leverage provides an opportunity for companies to increase potential profits by using borrowed funds or debt. Because it uses less funds than it actually has, leverage can increase corporate profits under certain conditions. However, on the contrary, leverage can also be a significant risk factor. High leverage means that the company has large debt obligations, which require fixed interest payments, regardless of the company's performance. This can lead to significant fluctuations in earnings, reducing the persistence of corporate earnings. Leverage can also affect a company's dividend policy. When a firm is highly leveraged, management may be more inclined to withhold dividend payments to reduce financial burden. It is important to note that the optimal level of leverage may vary across industries and across firms. Some industries may require high leverage to fund large investments in fixed assets, while other industries may be more conservative in their use of debt. Prudent leverage management supports stable earnings and sustainable growth by understanding the importance of leverage to earnings persistence, companies can develop more effective financial strategies and strengthen their position in the market.

Some previous research on the Leverage component shows that there is inconsistency in the effect of this component on earnings persistence. In some studies, this Leverage component has a positive effect on earnings persistence, but other studies show that this component has no effect on earnings persistence. As shown by research (Sukma & Triyono, 2021). shows that leverage has a positive effect on earnings persistence. However, research conducted by (Ikhsan et al., 2023). shows that leverage

has no effect on earnings persistence.

Operating cash flow is the part of the cash flow statement that describes the cash flows generated or used by the company's main operating activities in a given period. It includes cash flows from core operating activities, such as sales of products or services, payments to suppliers, and receipts from customers. Operating cash flow gives an idea of how well a company generates cash from its core business activities.

Operating cash flow is very important because it reflects a company's ability to generate cash from its core business activities. It also provides information about the liquidity and operational viability of the company. Strong operating cash flow is an indicator of a company's financial health and its ability to meet financial obligations as well as make investments in future growth.

Operating cash flow has a significant influence on the persistence of corporate earnings. Operating cash flow reflects the company's ability to generate cash from its operational activities. The role of operating cash flow in influencing earnings persistence is very important because persistent earnings are often related to the company's ability to generate stable operating cash flow over time.

Strong operating cash flows tend to support high earnings persistence because companies can finance their operations without being overly dependent on debt or external funding. Companies with positive and stable operating cash flows have a better ability to cover operating costs and maintain their profits from period to period.

In addition, strong operating cash flow also provides financial flexibility for companies to invest in growth and new opportunities. Investments made with operating cash flow can increase future earnings, which in turn can increase the persistence of corporate profits.

Previous research shows that the operating cash flow component has a positive effect on earnings persistence, but other studies show that operating cash flow has no effect on earnings persistence. As shown by research (Sihotang, 2023) shows that operating cash flow has a positive impact on earnings persistence. The results of this study are inversely proportional to the research revealed by (Viriany, 2021) which shows that the operating cash flow component has no effect on earnings persistence.

Audit quality plays an important role in ensuring the reliability of a company's financial information. As a moderator, audit quality can affect the relationship of elements such as independent commissioners, CSR, leverage, and operating cash flow with earnings persistence.

The combination of independent commissioners with high quality auditors will increase management accountability, and can detect and prevent errors or discrepancies in financial statements.

Audit quality can also moderate the effect of CSR on earnings persistence. When CSR is reported transparently and audited properly, it can improve the company's reputation and investor confidence, which can affect earnings persistence.

Leverage and operating cash flow can also be affected by audit quality. A quality audit helps identify financial risks associated with high leverage or problems in operating cash flow, which can then affect earnings persistence.

High audit quality results in more reliable financial information, thus reducing the risk of errors in decision-making. This may strengthen the relationship between these factors and earnings persistence. Therefore, it is important to understand how audit quality can moderate the relationship between these factors and earnings persistence.

Furthermore, to analyze more deeply, identifies journals related to independent commissioners, corporate social responsibility, leverage & cash flow operations on earnings persistence with audit quality for the sustainability of the company and the environment in the future, as well as to analyze how the role of independent commissioners, corporate social responsibility, leverage & cash flow operations in obtaining profits describes how each theory makes a significant contribution to our understanding of what can affect the company in obtaining its profit persistence with excellent audit quality.

METHODS

Scoping reviews are very useful for synthesising research evidence and are often used to categorise or group existing literature in a particular field. This type of review considers the nature, characteristics and content of the literature. A scoping review is a preliminary assessment of the potential size and scope of the available research literature. It aims to identify the type and level of research evidence. (Pipit Mulyah et al, 2020) The steps of writing a scientific paper using the scoping review method are determining the purpose and scope, literature search, literature selection and assessment, data extraction and organisation, analysis and interpretation, and finally reporting the results.

RESULTS AND DISCUSSION

Table 2. The between Independent Commissioners, Corporate Social Responsibility, Leverage & Cash Flow Operation Earnings Persistence with Audit Quality Moderator based.

Research Design	Researcher Year
Quantitative	(Ikhsan et al, 2023);(Sukma & Triyono, 2021); (Aprilia et al, 2022); (Maulita et al., 2023); (Sari, 2020); (Sihotang, 2023); (Tambunan, 2021); (Sari & Afriyenti, 2021); (Munir, 2022); (Pura, 2020); (Monika et al., 2022); (Viriany, 2021); (Asriyanti & Gunawan, 2020); (Yanuar & Hamida, 2023); (Sujana et al., 2017); (Mariani & Suryani, 2021); (Riskiya & Africa, 2022); s(Rini Tri Hastuti, 2021); (Warseno et al., 2022); (Susanto & Sari, 2020); (Divianatasya, 2023); (Putri, 2022);

Source: processed, 2024

from the 23 (twenty-three) studies reviewed, the design used by previous researchers used quantitative research methods, this was done because the previous researchers wanted to see how strong the variables were in influencing other variables which were then implemented with the desired results in this case is earnings persistence with good audit results and in accordance with what is expected by companies and researchers. In this case the researcher needs to prove how strong the influence is between the dependent variable and the independent variable and the accuracy is done by conducting research using quantitative methods.

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However, it does not rule out the possibility that there are other previous studies that use other research designs such as using qualitative research designs or mixed research designs that may not be reviewed. In the process of development and novelty regarding research on the relationship between independent commissioners, corporate social responsibility, leverage & cash flow operations on earnings persistence with audit quality, further researchers can conduct research using replacing with other variables that may have a very large influence on earnings persistence that will be obtained by the company, in addition to developing the business sector and the research design used can be more varied so that in the future it can be known what things are the factors that cause earnings persistence to be achieved easily by the company or what things are an obstacle to earnings persistence obtained by the company.

Table 3. Relationship between Independent Commissioner, Corporate Social Responsibility, Leverage & Cash Flow Operation Earnings Persistence with Audit Quality as Moderator based on Research Measurement

variables measured in research	Researcher Year
Earnings Persistence	(Sukma & Triyono, 2021); (Maulita et al., 2023); (Y. M. Sari & Afriyenti, 2021); (Munir, 2022); (Monika Rizkia et al., 2022); (Asriyanti & Gunawan, 2020); (Sujana et al., 2017); (Riskiya & Africa, 2022); s(Warseno et al., 2022); (Divianatasya, 2023); (Putri, 2022); (Afdil Malik et al., 2019);
Institutional ownership	(Munir, 2022); (Pura, 2020); (Monika Rizkia et al., 2022); (Sujana et al., 2017); (Putri, 2022);
Managerial ownership	(Maulita et al., 2023); (Munir, 2022); (Monika Rizkia et al., 2022); (Putri, 2022);
EARN	(F. W. Sari, 2020);
ACC	(F. W. Sari, 2020); (Viriany, 2021); (Rini Tri, 2021);
AGE	(F. W. Sari, 2020); (Putri, 2022);
CATEGORY	(F. W. Sari, 2020);
SIZE	(F. W. Sari, 2020);
DAR	(Viriany, 2021); (Asriyanti & Gunawan, 2020); (Rini Tri, 2021); (Susanto & Sari, 2020); (Afdil Malik et al., 2019);
Xt (Company profit in year)	(Y. M. Sari & Afriyenti, 2021);
Independent Board of Commissioners	(Y. M. Sari & Afriyenti, 2021);
Number of audit committees	(Maulita et al, 2023); (Sari & Afriyenti, 2021); (Munir, 2022); (Sujana et al., 2017);
Ownership concentration	(Munir, 2022);
Cash flow volatility	(Sari & Afriyenti, 2021); (Pura, 2020); (Mariani & Suryani, 2021); (Mariani & Suryani, 2021).
DAR	(Mariani & Suryani, 2021); (Warseno et al.,2022); (Malik et al, 2019);
Operating Cycle	(Suhardjo, 2022); (Mariani & Suryani, 2021);
Audit fees	(Mariani & Suryani, 2021); (Rini Tri, 2021);
Sales Volatility	(Rini Tri, 2021); (Susanto & Sari, 2020); (Malik et al, 2019);
Earnings	(Suhardjo, 2022); (Rini, 2021); (Mariani &

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Permanent difference	Suryani, 2021); (Viriany, 2021); (Warseno et al, 2022);
Temporary difference	(Warseno et al, 2022);
ROA	(Putri, 2022);
CSR	(Malik et al., 2019);(Suhardjo, 2022);

Source: processed, 2024

From the results of the review of twenty-three journals conducted , the measurements taken to determine the calculation results of the selected variables, both dependent variables and independent variables, include measurements using earnings persistence, institutional ownership, EARN, ACC, AGE, category, size, DAR, XT (Company profit in the year), Independent Board of Commissioners, Number of audit committees, Ownership concentration, Cash Flow Volatility, Debt level/debt to asset ratio, Operating Cycle, Audit Fees, Sales Volatility, Earnings, Permanent differences, Temporary differences, ROA, and CSR. These measurements may have a positive influence on earnings persistence that will be generated by companies with audit quality.

Of the twenty-three previous journals reviewed there are several studies that have similarities, both the dependent variable and the independent variable according to the review table above. Previous research journals may have their own advantages and disadvantages, for this reason, novelty in journal writing is needed, be it by adding the latest variables that are not yet in the review table, or using measurement methods that have not been carried out by many previous researchers. Research on the Relationship between Independent Commissioners, Corporate Social Responsibility, Leverage & Cash Flow Operation Earnings Persistence with Audit Quality must continue to be developed, considering that there are still many companies that experience losses with several factors such as the lack of independent internal audit in analyzing the internal state of the company which is influenced by management policies and other things. From this journal, it is hoped that future writers will be able to analyze and conduct research that has novelty and can see how much research development is carried out on earnings persistence with auditing.

Table 4. The relationship between Independent Commissioners, Corporate Social Responsibility, Leverage & Cash Flow Operation Earnings Persistence with Audit Quality as moderator based on The Observer Subject Custer

Sample	Researcher year
Public companies listed on the IDX Manufacturing Sector	(Ikhsan et al., 2023); (Nuraeni et al, 2019); (Maulita et al, 2023); (Sukma & Triyono, 2021); (F. W. Sari, 2020); (Tambunan, 2021); (Sari & Afriyenti, 2021); (Munir, 2022); (Pura, 2020); (Viriany, 2021); (Sujana et al, 2017); (Mariani & Suryani, 2021); (Riskiya & Africa, 2022); (Mariani & Suryani, 2021); (Rini Tri Hastuti, 2021); (Susanto & Sari, 2020); (Divianatasya, 2023);
Property and Real Estate	(Maharani et al, 2022); (Sihotang, 2023); (Monika et al, 2022); (Asriyanti & Gunawan, 2020); (Yanuar & Hamida, 2023); (Henny, 2020);

Basic Industry & Chemical sector listed on the IDX (Warseno et al, 2022);
Companies that are not included in the financial and insurance industry listing on the IDX (Putri, 2022);

Source: processed,2024

From the table above, previous research from twenty-three journals reviewed took a sample of two studies taking samples of public companies listed on the IDX, namely research conducted by (Ikhsan et al., 2023); (Nuraeni et al., 2019);, then fifteen researchers took samples of manufacturing sector companies, namely research conducted by (Maulita et al., 2023); (Sukma & Triyono, 2021); (F. W. Sari, 2020); (Tambunan, 2021); (Y. M. Sari & Afriyenti, 2021); (Munir, 2022); (Pura, 2020); (Viriany, 2021); (Sujana et al., 2017); (Mariani & Suryani, 2021); (Riskiya & Africa, 2022); (Mariani & Suryani, 2021); (Rini Tri Hastuti, 2021); (Susanto & Sari, 2020); (Divianatasya, 2023);, Furthermore, six studies took samples of Property and Real Estate companies, namely research conducted by (Aprilia Maharani et al., 2022); (Sihotang, 2023); (Monika et al., 2022); (Asriyanti & Gunawan, 2020); (Yanuar & Hamida, 2023); (Henny, 2020);, then one company took a sample of health sector companies listed on the IDX, and two previous studies that sampled Basic Industry & Chemical Sector companies listed on the IDX and companies Companies that are not included in the financial and insurance industries listed on the IDX, namely research conducted by (Warseno et al., 2022); dan (Putri, 2022);.

The samples outlined in the table above are a small part of the samples used by previous studies, it is possible that there are still many other sector companies that may be contained in the sample of previous research journals that were not reviewed. For the development process and the novelty of research on the Relationship between Independent Commissioners, Corporate Social Responsibility, Leverage & Cash Flow Operation Earnings Persistence with Audit Quality, further researchers can use samples of other sector companies or use other independent variables that may not have been tested but can make companies have good earnings persistence.

Table 5. The Relationship of Independent Commissioners on Earnings Persistence with Audit As Moderator

Empirical Findings	Researcher Year
Positive effect	(Ikhsan et al, 2023); (Maulita et al, 2023); (Monika Rizkia et al, 2022); (Asriyanti & Gnawan, 2020); (Afdil Malik et al, 2019);
No effect	(Sari & Afriyenti, 2021);

Source: processed, 2024

From the table above, it can be seen that previous research on the Relationship between Independent Commissioners on Earnings Persistence and Audit Quality there are five previous studies that have a positive influence, namely research conducted by (Ikhsan et al., 2023); (Maulita et al., 2023); (Monika Rizkia et al., 2022); (Asriyanti & Gunawan, 2020); (Afdil Malik et al., 2019);, and one study that had no effect, namely research conducted by (Y. M. Sari & Afriyenti, 2021);.

Table 6. Relationship between Corporate Social Responsibility and arnings Persistence and Audit Quality as Moderator

Empirical Findings	Researcher Year
Positively affected	(Munir, 2022); (Asriyanti & Gunawan, 2020); (Sujana et al., 2017); (Afdil Malik et al., 2019);
Negatively affected	(Pura, 2020);
No effect	(Yanuar & Hamida, 2023); (Suhardjo, 2022)

Source: processed,2024

From the results of the review conducted regarding the relationship between Corporate Social Responsibility, Earnings Persistence and Audit Quality, there are four previous studies that have a positive influence, namely research conducted by (Munir, 2022); (Asriyanti & Gunawan, 2020); (Sujana et al., 2017); (Afdil Malik et al., 2019);. Then one study that has a negative influence, namely research conducted by (Pura, 2020);. Furthermore, two studies that have no effect are research conducted by (Yanuar & Hamida, 2023); (Suhardjo, 2022). This is possible because there are still many previous studies that have not been carried out review process, therefore future are expected to be able to conduct further reviews with a variety of previous journals, be it the novelty of the sample used or the independent variable or the dependent variable used, so that research on the relationship between Corporate Social Responsibility, Earnings Persistence with Audit Quality continues to develop and novelty.

Table 7. Relationship between Leverage, Cas flow operation on Earnings Persistence with Audit Quality as a moderator

Empirical Findings	Researcher Year
Positively affected	(Sukma & Triyono, 2021); (Tambunan, 2021); (Asriyanti & Gunawan, 2020); (Warseno et al., 2022); (Afdil Malik et al., 2019);
Negatively affected	(Viriany, 2021);
No effect	(Mariani & Suryani, 2021); (Susanto & Sari, 2020);

Source: processed,2024

From the table above, the results of the review conducted regarding the Relationship between Leverage & Cash Flow Operation, on Earnings Persistence with Audit Quality, there are six studies that have a positive influence, namely research conducted by (Sukma & Triyono, 2021); (Tambunan, 2021); (Asriyanti & Gunawan, 2020); s(Warseno et al., 2022); (Afdil Malik et al., 2019);. One study that has a negative effect is research conducted by (Viriany, 2021);. and two studies that have no effect, namely research conducted by (Mariani & Suryani, 2021); (Susanto & Sari, 2020);.

Table7. Relationship between Independent Commissioner, Corporate Social Responsibility, Leverage & Cash Flow Operation on Earnings Persistence with Audit Quality

Empirical Findings	Researcher Year
Positively affected	(Ikhsan et al., 2023); (Maulita et al., 2023); (Monika Rizkia et al., 2022); (Asriyanti & Gunawan, 2020); (Afdil Malik et al., 2019); (Munir, 2022); (Asriyanti & Gunawan, 2020); (Sujana et al., 2017); (Afdil Malik et al., 2019); (Sukma & Triyono, 2021); (Tambunan, 2021); (Asriyanti & Gunawan, 2020); (Haerudin et al., 2023); (Warseno et al., 2022); (Afdil Malik et al., 2019);
Negatively affected	(Pura, 2020); (Viriany, 2021);
No effect	(Yanuar & Hamida, 2023); (Suhardjo, 2022); (Sari & Afriyenti, 2021); (Mariani & Suryani, 2021); (Susanto & Sari, 2020);

Source: processed,2024

From the table above, the review conducted of twenty-three previous studies, there are fifteen studies that have a positive influence, namely research conducted by (Ikhsan et al., 2023); (Maulita et al., 2023); (Monika Rizkia et al., 2022); (Asriyanti & Gunawan, 2020); (Afdil Malik et al., 2019); (Munir, 2022); (Asriyanti & Gunawan, 2020); (Sujana et al., 2017); (Afdil Malik et al., 2019); (Sukma & Triyono, 2021); (Tambunan, 2021); (Asriyanti & Gunawan, 2020); (Warseno et al., 2022); (Afdil Malik et al., 2019);, two studies that have no effect, namely research conducted by (Pura, 2020); (Viriany, 2021);, and five studies that have no effect, namely research conducted by (Yanuar & Hamida, 2023); (Suhardjo, 2022); (Y. M. Sari & Afriyenti, 2021); (Mariani & Suryani, 2021); (Susanto & Sari, 2020);.

Of the twenty-three previous studies above, it is possible that there is a need for additional or replacement variables, both the dependent variable and the independent variable. Or it could also use samples from other sector companies that have never been used in research. There needs to be other variables used as independent variables that may have an influence on earnings persistence with audit quality in the company. Judging from the results of the review above, earnings persistence with audit quality needs to get development and novelty processes so that all industries and related parties can know for sure what things can be an influence on earnings persistence with audit quality.

The process of development and novelty regarding the Relationship between Independent Commissioners, Corporate Social Responsibility, Leverage & Cash Flow Operation on Earnings Persistence with Audit Quality from twenty-three previous studies can be seen taking more samples of manufacturing sector companies and having a positive influence quite a lot on the Leverage & Cash Flow Operation variable. This means that future researchers can add or look for new variables that may have a positive influence on earnings persistence with audit quality, or can also use samples that have not been used in the research process which may also have samples or other variables that have nothing to do with the title carried out.

CONCLUSION

From the twenty-three previous studies above, it is possible it is crucial to identify and incorporate other independent variables. Or it could also use samples from other sector companies that have never been used in research. There needs to be other variables used as independent variables that may have an influence on earnings persistence with audit quality in the company. Judging from the results of the review above, earnings persistence with audit quality needs to get development and novelty processes so that all industries and related parties can know for sure what things can be an influence on earnings persistence with audit quality.

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