

## **ABSTRACT**

*This study is combination from Sloan, Ecker, Hui research. This study purpose to provide empirical evidence industries positioning, accruals, cash flows, and size relationship with earnings persistence.*

*Data used in this study was secondary, financial reporting from chemical and basic industry sectors, the various sectors of the industry and the consumer goods industry sectors listed on the Stock Exchange in 2015. The population of this study was 143 companies from chemical and basic industry sectors, the various sectors of the industry and the consumer goods industry sectors listed on the Stock Exchange in 2015. The sample drawn by sample selection criteria. The analysis used to answer the study objectives is to use ordinary least square regression.*

*The result of the research show the significant relationship between of industries positioning, accruals, and cash flows with earnings persistence, where size company do not relate significantly to the earnings persistence. For the manager and investor, accounting information about the factors that affect the level of earnings persistence will affect the economic decision making.*

*Keywords: Industries positioning, Accruals, Cash Flows, Size, Earnings persistence.*