

PENGARUH *BOOK TAX GAP* TERHADAP PERSISTENSI LABA

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ABSTRACT

The aim of this study is to examine the factors affecting book tax gap and analyze the effects of book tax gap for the persistence of earnings using a multiple regression linear berganda set of manufacturing company in Indonesia over the period 2009-2011. Data collected by purposive sampling method, The sample used was 6- companies each year. This research was using of hipotesis .

The result for the persistence of earnings shows that both temporary an permanent book tax gap aren't significantly affect the persistence of earnings.

Key words : book tax gap, persistence of earnings, Indonesia