

**PENGARUH PERBEDAAN ANTARA LABA AKUNTANSI DENGAN LABA FISKAL
(*BOOK-TAX DIFFERENCES*), BESARAN AKRUAL, DAN LIKUIDITAS TERHADAP
PERSISTENSI LABA (STUDI EMPIRIS PADA PERUSAHAAN MANUFAKTUR YANG
TERDAFTAR DI BURSA EFEK INDONESIA TAHUN 2010–2014)**

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ABSTRAK

Penelitian ini bertujuan untuk menguji perbedaan antara laba akuntansi dengan laba fiskal (*book tax differences*), besaran akrual, likuiditas terhadap persistensi laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2010 – 2014. Metode penentuan sampling yang digunakan adalah *Purposive Sampling*. Sampel yang digunakan sebanyak 16 perusahaan manufaktur. Analisis data dalam penelitian ini menggunakan analisis regresi linear berganda. Untuk mendapatkan hasil pengujian yang tidak bias, terlebih dahulu dilakukan uji asumsi klasik, selanjutnya dilakukan uji kelayakan model.

Hasil penelitian dengan uji – t menunjukkan bahwa laba akuntansi dengan laba fiskal (*book tax differences*), dan likuiditas berpengaruh terhadap persistensi laba. Sedangkan besaran akrual secara parsial tidak berpengaruh terhadap persistensi laba. Hasil penelitian ini dengan menggunakan uji – f, menunjukkan bahwa *book tax differences*, besaran akrual, dan likuiditas berpengaruh terhadap persistensi laba. Dari hasil pengujian pada model persamaan adjusted R^2 , bahwa persentase 11,9 % pada persistensi laba dapat dijelaskan oleh variable independennya yaitu, *book tax differences*, besaran akrual, likuiditas. Sedangkan sisanya sebesar 88,1 % dijelaskan oleh variabel lain diluar persamaan.

Kata kunci : Book Tax Differences, Besaran Akrual, Likuiditas, Persistensi Laba.

***EFFECT OF ACCOUNTING DIFFERENCES BETWEEN PROFIT
WITH EARNINGS FISCAL (BOOK TAX DIFFERENCES), ACCRUAL MAGNITUDE AND
LIQUIDITY TO THE PERSISTENCE OF EARNINGS (EMPIRICAL STUDY ON
COMPANIES LISTED IN INDONESIA STOCK EXCHANGE IN 2010-2014)***

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ABSTRACT

This research aims to examine the differences between accounting to taxable income (book tax differences), the amount of the accrual, earnings persistence on the liquidity of the companies listed in Indonesia Stock Exchange periode 2010–2014. Determining the sampling method used is purposive sampling. The samples are 16 manufacturing companies. Analysis of the data in this study using multiple linear regression analysis. To get the test result are not biased first performed classical assumption test, then test the feasibility of the model.

Research results with t-test showed that the accounting profit with taxable profit (book tax differences) , and the liquidity effect on the persistence of the amount of the accrual partially labanedangkan no effect on earnings persistence. Results of this research by using test-f, indicates that the book tax differences, the amount of the accrual , and the liquidity effect on earnings persistence. From the results of testing on the model equation adjusted R², that percentage of 11.9% in earnings persistence can be explained by the independent variables , namely , book tax differences , the amount of the accrual , liquidity . While the remaining 88.1% is explained by other variables outside the equation .

Keywords : Book Tax Differences , Magnitude Accrual , Liquidity , Earnings Persistence.