

ABSTRAK

Veronika Prastiwi, 13322043, Pengaruh *Book Tax Differences* dan Struktur Modal terhadap Persistensi Laba, Akuntansi, Fakultas Ekonomi dan Bisnis Universitas Muhammadiyah Gresik, Januari, 2018.

Penelitian ini bertujuan untuk melakukan pengujian secara empiris pengaruh *book tax differences* dan struktur modal terhadap persistensi laba. Perbedaan dasar penyusunan dalam penghitungan laba antara komersial dengan perpajakan akan menimbulkan perbedaan besaran jumlah atas penghasilan sebelum pajak (laba akuntansi) dan penghasilan laba kena pajak (laba fiskal) atau disebut dengan istilah *book tax differences*. Populasi dalam penelitian ini yakni seluruh sektor pada perusahaan manufaktur yang terdaftar di BEI tahun 2013-2016. Pengambilan sampel dilakukan dengan menggunakan metode purposive sampling dan berjumlah 37 perusahaan. Data yang digunakan adalah data primer yang diperoleh dari pengolahan uji data SPSS 22. Teknik analisis data yang digunakan adalah analisis regresi linear berganda. Berdasarkan hasil pengujian membuktikan bahwa komponen dari *book tax differences* variabel beda temporer tidak berpengaruh signifikan terhadap persistensi laba sedangkan beda permanen berpengaruh signifikan terhadap persistensi laba. Beda temporer dan beda permanen digunakan dalam *book tax differences* dikarenakan tiap perusahaan terdapat perbedaan tetap dalam pengakuan pos-pos akuntansi komersial dan pajak serta jangka waktu pengakuan tiap-tiap pos tersebut. Sedangkan, struktur modal menunjukkan seberapa besar aset perusahaan dibiayai oleh hutang perusahaan, sebab itulah variabel struktur modal berpengaruh terhadap persistensi laba.

Kata Kunci: *Book Tax Differences, Beda Temporer, Beda Permanen, dan Struktur Modal.*

ABSTRACT

Veronika Prastiwi, 13322043, Influence Book Tax Differences and Capital Structure to Persistence Profit, Accounting, Faculty of Economics and Business University of Muhammadiyah Gresik, January, 2018.

This study aims to test empirically the influence of book tax differences and capital structure on earnings persistence. The basic difference of compilation in the calculation of profits between commercial and taxation will result in a difference in the amount of the amount of income before tax (accounting profit) and taxable income (profit fiscal) or referred to as book tax differences. Population in this research that is all sector at manufacturing company listed in BEI year 2013-2016. Sampling was done by using purposive sampling method and amounted to 37 companies. The data used are primary data obtained from SPSS 22 data test. Data analysis technique used is multiple linear regression analysis. Based on the test results prove that the component of the book tax differences variable temporary difference does not significantly affect the persistence of profit while the permanent difference has a significant effect on earnings persistence. Temporary differences and permanent differences are used in the book tax differences because each firm has a fixed difference in the recognition of commercial accounting and tax accounts and the period of recognition of each post. Meanwhile, the capital structure shows how much the company's assets are financed by the company's debt, because that is the variable of capital structure affect the profit persistence.

Keywords: Book Tax Differences, Temporary Differences, Permanent Differences, and Capital Structures