

ABSTRAK

Aljufri Kasman 2022. Pengaruh *Book Tax Difference*, Aliran Kas Operasi, Tingkat Utang, Ukuran Perusahaan Dan Kepemilikan Manajerial Terhadap Persistensi Laba. Dibawah bimbingan Bapak Asrudin Hormati selaku dosen pembimbing I, dan BapakGregorius Jeandry selaku dosen pembimbing II.

Penelitian ini bertujuan untuk membuktikan Pengaruh *Book Tax Difference*, Aliran Kas Operasi, Tingkat Utang, Ukuran Perusahaan Dan Kepemilikan Manajerial Terhadap Persistensi Laba. Populasi penelitian ini adalah perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) yaitu sebanyak 183 perusahaan. Metode penentuan sampel yang digunakan dalam penelitian ini adalah *porpositive sampling*. Berdasarkan kriteria, diperoleh sampel sebanyak 30 perusahaan. Sehingga total keseluruhan sampel awal yang digunakan dalam penelitian ini sebanyak 150 sampel. Berikut sampel perusahaan yang memenuhi kriteria penelitian:

Hasil penelitian ini menunjukkan bahwa *Book Tax Difference* tidak berpengaruh terhadap Persistensi Laba, Aliran Kas Operasi tidak berpengaruh terhadap Persistensi Laba, Tingkat Utang berpengaruh terhadap Persistensi Laba, Ukuran Perusahaan berpengaruh terhadap Persistensi Laba, Kepemilikan Manajerial berpengaruh terhadap Persistensi Laba

Kata kunci: *Book Tax Difference*, Aliran Kas Operasi, Tingkat Utang, Ukuran Perusahaan, Kepemilikan Manajerial, Persistensi Laba.

ABSTRACT

Aljufri Kasman, 2022. Effect of Book Tax Difference, Operating Cash Flow, Debt Level, Firm Size and Managerial Ownership on Earnings Persistence. Under the guidance of Mr. Asrudin Hormati as supervisor I, and Mr. Gregory Jeandry as supervisor II.

This study aims to prove the effect of Book Tax Difference, Operating Cash Flow, Debt Level, Firm Size and Managerial Ownership on Earnings Persistence. The population of this study are manufacturing companies listed on the Indonesia Stock Exchange (IDX) as many as 183 companies. The sampling method used in this research is porpositive sampling. Based on the criteria, a sample of 30 companies was obtained. So that the total initial sample used in this study was 150 samples. The following is a sample of companies that meet the research criteria: The results of this study indicate that Book Tax Differences have no effect on Earnings Persistence, Operating Cash Flows have no effect on Earnings Persistence, Debt Levels have an effect on Earnings Persistence, Firm Size has an effect on Earnings Persistence, Managerial Ownership has an effect on Earnings Persistence.

Keywords: Book Tax Difference, Operating Cash Flow, Debt Level, Firm Size, Managerial Ownership, Earnings Persistence.