

ABSTRAKSI

Tujuan dari penelitian ini adalah untuk menguji pengaruh *book tax differences*, *discretionary accrual* dan aliran kas terhadap persistensi laba terhadap persistensi laba. *Book tax differences* diproksikan dengan menggunakan beban pajak tangguhan. *Discretionary accrual* diukur dari selisih total akrual dikurangi *non discretionary accrual*, sedangkan aliran kas diukur dari arus kas operasi. Persistensi laba diproksikan dengan laba akuntansi sebelum pajak. Penelitian ini menggunakan metode analisis regresi berganda. Penelitian ini dilakukan pada industri *food & beverage* yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2011-2015. Metode pengambilan sampel yang digunakan dalam penelitian ini adalah metode *purposive sampling*. Hasil analisis menunjukkan bahwa *book tax differences* tidak berpengaruh signifikan terhadap persistensi laba. *Discretionary accrual* berpengaruh negatif signifikan terhadap persistensi laba. Sedangkan aliran kas berpengaruh negatif signifikan terhadap persistensi laba.

Kata Kunci : *Book Tax Differences*, *Discretionary Accrual*, Aliran Kas, Persistensi Laba

ABSTRACT

The objective of this research is to examine influence book tax differences, discretionary accrual, and cash flows impact towards the earning persistence. The book tax differences are represented through deffered tax expense. Discretionary accrual were measured from total accrual minus non discretionary accrual, while the cash flows were measured from operational cash flows. The earning persistence is represented through pre-tax book income. This research employed multiple linear regression as its methodology. This research was conducted in industry food & beverage registered in Indonesia Stock Exchange during 2011-2015. This research uses purposive sampling method. The result shows that the book tax differences do not have a significant impact towards the earning persistence. Discretionary have a negative significant impact towards the earning persistence. Cash flows have a negative significant impact towards the earning persistence.

Keywords: Book Tax Differences, Discretionary Accrual, Cash Flows, Earnings Persistence.