

ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh Book Tax Difference, Arus Kas Operasi, Ukuran Perusahaan dan Penghindaran Pajak terhadap Persistensi Laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) pada tahun 2014-2018. Metode pengumpulan sampel dilakukan dengan *purposive sampling* dan sampelnya adalah 57 perusahaan manufaktur. Variabel dependennya adalah Persistensi Laba sedangkan variabel independennya adalah Book Tax Difference, Arus kas operasi dan Ukuran perusahaan serta variabel moderasi Penghindaran pajak. Adapun secara keseluruhan analisis data ini menggunakan bantuan komputer dengan software program *eviews 9.0 for windows*.

Hasil uji hipotesis menunjukkan bahwa (1) *Book Tax Difference* berpengaruh signifikan terhadap Persistensi Laba, (2) Arus kas operasi berpengaruh signifikan terhadap Persistensi Laba, (3) Ukuran Perusahaan berpengaruh signifikan terhadap Persistensi Laba, (4) *Book Tax Difference* dengan variable moderasi tidak berpengaruh signifikan terhadap stock split, (5) Arus kas operasi dengan variable moderasi berpengaruh signifikan terhadap Persistensi Laba, dan (6) Ukuran Perusahaan dengan variable moderasi berpengaruh signifikan terhadap Persistensi Laba.

Kata kunci: *Book tax difference*, Arus kas operasi, Ukuran perusahaan dan Penghindaran pajak.

ABSTRACT

This research is meant to examine the influence of book tax difference, operating cash flow and company size to income persistence with tax avoidance as a moderating variable on manufacturing companies listed Indonesia Stock Exchange (IDX) in the years of 2014-2018. The sample collection method has been carried out by conducting purposive sampling and the samples are 57 manufacturing companies. The dependent variable is income persistence whereas the independent variables are book tax difference, operating cash flow and company size and tax avoidance moderating variables. As for on whole analysis this data use help with software program eviews version 9.0 for windows.

The result of the hypothesis test shows that (1) book tax difference has significant influence income persistence, (2) operating cash flow has significant influence to the income persistence, (3) company size has significant influence to the income persistence, (4) book tax difference with tax avoidance as a moderating variable do not have any significant influence to the income persistence, (5) operating cash flow with tax avoidance as a moderating variable has significant influence to the income persistence, and (6) company size with tax avoidance as a moderating variable has significant influence to the income persistence.

Keywords: *Book tax difference, operating cash flow, Company size and Tax avoidance*