

ABSTRAK

Penelitian berjudul Pengaruh *Book Tax Differences*, Dewan Komisaris Independen, Komite Audit, dan Ukuran Perusahaan terhadap Persistensi Laba. Laporan laba diharapkan berkualitas maka Persistensi Laba diteliti karena salah satu komponen utama laba berkualitas. *Book Tax Differences* diteliti karena faktor persistensi laba. Dewan Komisaris Independen dan Komite Audit diteliti karena berkaitan dengan pelaporan laba dan dapat memperkuat penelitian, Ukuran Perusahaan diteliti karena hasil yang berbeda. Variabel independen dalam penelitian ini *Book Tax Differences*, Dewan Komisaris Independen, Komite Audit, dan Ukuran Perusahaan. Variabel dependen dalam penelitian ini Persistensi Laba.

Jenis penelitian kuantitatif dan jenis data sekunder yang diperoleh dari perusahaan manufaktur di Bursa Efek Indonesia (BEI). Populasi 155 perusahaan dan sampel dengan metode *purposive sampling* didapatkan 44 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2013-2016. Analisis data statistik deskriptif, uji asumsi klasik terdiri dari uji normalitas data, uji multikolinearitas, uji heteroskedastisitas, dan uji autokorelasi, analisis regresi linier berganda, uji statistik t, uji statistik F, koefisien determinasi.

Hasil uji asumsi klasik mengindikasikan bahwa semua variabel memberikan nilai sesuai dengan uji *BLUE* yaitu data bersifat normal, tidak terjadi multikolinearitas, tidak terjadi heteroskedastisitas, dan tidak ada autokorelasi. Hasil dalam penelitian menunjukkan bahwa uji statistik F variabel penelitian secara bersama-sama berpengaruh. Hasil uji statistik t memberikan hasil variabel *Book Tax Differences*, Dewan Komisaris Independen, Komite Audit, berpengaruh positif signifikan terhadap Persistensi Laba, sedangkan variabel Ukuran Perusahaan berpengaruh positif tidak signifikan terhadap Persistensi Laba.

Kata Kunci : *Book Tax Differences*, Dewan Komisaris Independen, Komite Audit, Ukuran Perusahaan, Persistensi Laba.

ABSTRACT

The research entitled Influence Book Tax Differences, Independent Board of Commissioners, Audit Committee, and Company Size to Profit Persistence. The earnings report is expected to be quality then Profit Persistence is researched because one of the main components of quality earnings. Book Tax Differences was examined for profit persistence factors. The Independent Board of Commissioners and the Audit Committee were researched as they relate to profit reporting and can strengthen the research, Company Size was researched for different results. The independent variables in this study are Book Tax Differences, Independent Board of Commissioners, Audit Committee, and Company Size. The dependent variable in this study is Profit Persistence.

Quantitative research type and secondary data types obtained from manufacturing companies in Indonesia Stock Exchange (BEI). The population of 155 companies and the samples with purposive sampling method obtained 44 manufacturing companies listed on the Indonesia Stock Exchange (BEI) in 2013-2016. Analysis of descriptive statistic data, classical assumption test consisted of data normality test, multicollinearity test, heteroscedasticity test, and autocorrelation test, multiple linear regression analysis, t test statistic, F statistic test, coefficient of determination.

The results of the classical assumption test indicate that all variables give value according to the BLUE test that is normal, multicollinearity, no heteroscedasticity, and no autocorrelation. The results in the research indicate that the statistical test of F research variables together have an effect. The result of statistical test t gives result of variable of Tax Tax Differences, Independent Board of Commissioner, Audit Committee, have significant positive effect to Profit Persistence, while Corporate Size variable positively insignificant to Profit Persistence.

Keywords: *Book Tax Differences, Independent Board of Commissioners, Audit Committee, Company Size, Profit Persistence.*