ABSTRACT

THE INFLUENCE OF BOOK TAX DIFFERENCES, ACCRUALS, AND CASH FLOW VOLATILITY ON EARNINGS PERSISTENCE

(Case Study on Manufacturing Companies in the Food and Beverage Subsector for the Period 2019-2023)

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The purpose of this study is to determine the magnitude of the influence of book tax differences, accruals, and cash flow volatility on earnings persistence in manufacturing companies in the food and beverage subsector for the period 2019-2023. The research method used is a quantitative method, while the sampling technique uses a purposive sampling method. The data collection technique used for secondary data is carried out through other parties or documents, secondary data in the form of company annual reports obtained from the official website of the Indonesia Stock Exchange and the official websites of each company. The analysis tool uses panel data regression analysis. The results of the study show that: (1) simultaneously book tax differences, accruals and cash flow volatility have an effect on earnings persistence. (2) partially book tax differences have a positive effect on earnings persistence, (3) partially accruals have a positive effect on earnings persistence and; (4) partially cash flow volatility has no effect on earnings persistence.

Keywords: book tax differences, accruals, cash flow volatility, earnings persistence

ABSTRAK

PENGARUH *BOOK TAX DIFFERENCES*, AKRUAL, DAN VOLATILITAS ARUS KAS TERHADAP PRESISTENSI LABA
(Studi Kasus Pada Perusahaan Manufaktur Subsektor *Food And Beverage* Tahun 2019-2023)

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Tujuan penelitian ini untuk mengetahui besarnya pengaruh *book tax differences*, akrual, dan volatilitas arus kas terhadap presistensi laba pada perusahaan manufaktur subsektor *food and beverage* tahun 2019-2023. Metode penelitian yang digunakan adalah metode kuantitatif, sedangkan teknik penerapan sampel menggunakan metode *purposive sampling*. Teknik pengumpulan data yang digunakan untuk data sekunder dilakukan melalui pihak lain atau dokumen, data sekunder berupa laporan tahunan perusahaan yang diperoleh dari *website* resmi Bursa Efek Indonesia dan situs laman resmi masing-masing perusahaan. Alat analisis menggunakan analisis regresi data panel. Hasil penelitian menunjukkan bahwa: (1) secara simultan *book tax differences*, akrual dan volatilitas arus kas berpengaruh terhadap presistensi laba. (2) secara parsial *book tax differences* berpengaruh positif terhadap presistensi laba, (3) secara parsial akrual berpengaruh positif terhadap presistensi laba dan; (4) secara parsial volatilitas arus kas tidak berpengaruh terhadap presistensi laba.

Kata kunci: *book tax differences*, akrual, volatilitas arus kas, presistensi laba