

ABSTRAK

Khoirul Nur Fatikasari, 2024, Pengaruh Struktur Modal, *Book Tax Differences* dan Ukuran Perusahaan Terhadap Persistensi Laba. Skripsi. Program Studi Manajemen, Fakultas Ekonomi dan Bisnis, Universitas PGRI Madiun. Pembimbing (I) Dr. Diyah Santi Hariyani, S.E., M.Si. Pembimbing (II) Liliek Nur Sulistiyowati, S.E., M.M.

Tujuan dari penelitian ini adalah untuk mengetahui secara empiris pengaruh struktur modal, *book tax differences*, dan ukuran perusahaan terhadap persistensi laba. Populasi penelitian sebanyak 76 perusahaan dan teknik pengambilan sampel dengan *purposive sampling* memperoleh 210 sampel selama 5 tahun dengan periode 2018-2022 pada perusahaan sektor energi yang terdaftar di Bursa Efek Indonesia (BEI). Metode yang digunakan dalam penelitian ini adalah metode kuantitatif dan menggunakan alat analisis SPSS versi 20. Analisis data menggunakan regresi linier berganda, uji asumsi klasik, uji hipotesis, dan uji koefisien determinasi. Hasil penelitian secara parsial menunjukkan bahwa variabel struktur modal berpengaruh negatif dan signifikan terhadap persistensi laba. Variabel *book tax differences* dan ukuran perusahaan tidak berpengaruh dan tidak signifikan terhadap persistensi laba. Sedangkan secara simultan ditemukan bahwa variabel struktur modal, *book tax differences*, dan ukuran perusahaan berpengaruh terhadap persistensi laba.

Kata kunci: Struktur Modal, *Book Tax Differences*, Ukuran Perusahaan, Persistensi Laba

ABSTRACT

Khoirul Nur Fatikasari, 2024, The Effect of Capital Structure, Book Tax Differences and Company Size on Earnings Persistence. Thesis. Management Study Program, Faculty of Economics and Business, PGRI Madiun University. Advisor: Dr. Diyah Santi Hariyani, S.E., M.Si., Co. Advisor: Liliek Nur Sulistiyowati, S.E., M.M.

The aim of this study was to empirically determine the effect of capital structure, book tax differences, and company size towards earning persistence. The study population was 76 companies. The sampling technique with purposive sampling obtained 210 samples for 5 years with the period of 2018-2022 in energy sector companies listed on the Indonesia Stock Exchange (IDX). The method used in this study was a quantitative method and used the SPSS version 20 analysis tool. Data analysis uses multiple linear regression, classical assumption tests, hypothesis tests, and determination coefficient tests. The results of the study partially indicate: the capital structure variable has a negative and significant effect toward earnings persistence. The book tax differences and company size variables have no effect and are not significant towards earning persistence. While simultaneously it was found that the capital structure, book tax differences, and company size variables have an effect towards earning persistence.

Keywords: Capital Structure, Book Tax Differences, Company Size, Earnings Persistence