ABSTRAK

Penelitian ini bertujuan untuk mengetahui secara empiris mengenai Pengaruh *Book Tax Differences* dan Tingkat Utang terhadap Persistensi Laba pada Perusahaan *Food and Beverage* yang terdaftar di Bursa Efek Indonesia Periode 2019-2023. Faktor-faktor yang diuji dalam penelitian ini yaitu *Book Tax Differences* dan Tingkat Utang.

Metode yang digunakan dalam penelitian ini adalah metode deskriptif dan asosiatif. Penelitian ini menggunakan data sekunder berupa laporan keuangan yang diperoleh dari *website* resmi masing-masing perusahaan dan *website* www.idx.co.id. Teknik sampling yang digunakan dalam penelitian ini adalah teknik *purposive sampling* yang menghasilkan 22 sampel perusahaan. Analisis asosiatif yang digunakan dalam penelitian ini adalah uji asumsi klasik yang meliputi uji normalitas, uji multikolineritas, uji heteroskedastisitas, uji autokorelasi. Selanjutnya, uji hipotesis (uji t), analisis regresi linear sederhana, analisis korelasi, dan analisis koefisien determinasi.

Berdasarkan hasil penelitian perusahaan *food and beverage* yang terdaftar di Bursa Efek Indonesia periode 2019-2023. Kemampuan variabel *book tax differences* dalam menjelaskan persistensi laba sebesar 60.2%. Sedangkan, kemampuan variabel tingkat utang dalam menjelaskan persistensi laba sebesar 68.7%.

Kata Kunci: *Book Tax Differences*, Tingkat Utang dan Persistensi Laba

ABSTRACT

This study aims to find out empirically about the effect of the book tax difference and the level of debt on profit persistence in food and beverage subsector companies listed on the Indonesia Stock Exchange for the 2019-2023 period. The factors tested in this study are the book tax difference, debt levels, and earnings persistence.

This study uses secondary data in the form of financial reports obtained from the official website of each company and the website www.idx.co.id. The sample used in this study were food and beverage sub-sector companies listed on the Indonesia Stock Exchange based on a purposive sampling method which produced 22 sample companies. The data analysis method used in this research is descriptive analysis and associative analysis. The associative analysis used in this study is the classical assumption test which includes the normality test, multicollinearity test, heteroscedasticity test, autocorrelation test. Furthermore, hypothesis testing (t test), simple linear regression analysis, correlation analysis, and analysis of the coefficient of determination.

Based on the results of research on the food and beverage sub-sector which are listed on the Indonesia Stock Exchange for the 2019-2023 period. The ability of the book tax differences variable to explain profit persistence is 60.2%. Meanwhile, the ability of the debt level variable to explain profit persistence is 68.7%.

Keyword: Book Tax Differences, Debt Level and Profit Persistence.