ABSTRAK

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PENGARUH *BOOK TAX DIFFERENCES* DAN TINGKAT HUTANG TERHADAP PERSISTENSI LABA DENGAN PANDEMI COVID-19 SEBAGAI VARIABEL MODERASI
(xiv + 70 halaman: 5 tabel; 3 lampiran)

Penelitian ini bertujuan untuk menganalisis pengaruh *book tax differences* dan tingkat hutang terhadap persistensi laba, dan pengaruh pandemi Covid-19 pada hubungan antara *book tax differences* dan persistensi laba, serta pengaruh pandemi Covid-19 pada hubungan antara tingkat hutang dan persistensi laba. Penelitian terdahulu cenderung menggunakan *Pre-Tax Book Income* (PTBI) untuk mengukur persistensi laba. Pada penelitian ini, peneliti menggunakan cara *cross section* untuk mengukur persistensi laba, dimana koefisien dihitung per sektor dalam satu periode. Penelitian ini menggunakan model analisis regresi linear berganda. Penelitian ini dilakukan terhadap 136 observasi, yang diperoleh dengan menyaring populasi penelitian berdasarkan metode *purposive sampling*. Data observasi berbentuk *pooled data*, dimana antara data yang satu dengan data yang lain berdiri sendiri. Hasil penelitian menunjukkan bahwa *book tax differences* dengan proksi perbedaan permanen tidak memengaruhi persistensi laba, *book tax differences* dengan proksi perbedaan temporer berpengaruh negatif terhadap persistensi laba, dan tingkat hutang berpengaruh positif terhadap persistensi laba. Terkait variabel moderasi, hasil penelitian menunjukkan bahwa pandemi Covid-19 memperlemah hubungan antara *book tax differences* dengan proksi perbedaan permanen dan persistensi laba, namun pandemi Covid-19 memperkuat hubungan antara *book tax differences* dengan proksi perbedaan temporer dan persistensi laba. Terhadap variabel independen tingkat hutang, pandemi Covid-19 tidak memengaruhi hubungan antara tingkat hutang dan persistensi laba.

Kata kunci: *book tax differences*, tingkat hutang, pandemi Covid-19, persistensi laba

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ABSTRACT

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THE EFFECT OF BOOK TAX DIFFERENCES AND DEBT LEVEL ON EARNINGS PERSISTENCE WITH COVID-19 PANDEMIC AS MODERATING VARIABLE
(*xiv + 70 pages: 5 table (s); 3 attachment (s)*)

This study aims to analyze the effect of book tax differences and debt level on earnings persistence, and the effect of the Covid-19 pandemic on the relationship between book tax differences and earnings persistence, as well as the effect of the Covid-19 pandemic on the relationship between debt level and earnings persistence. Previous research tends to use Pre-Tax Book Income (PTBI) to measure earnings persistence. In this research, researcher uses a cross section method to measure earnings persistence, where the coefficient is calculated per sector in one period. This research uses multiple linear regression analysis model. This research is conducted on 136 observations, which are obtained by filtering the research population based on the purposive sampling method. Observation data is in the form of pooled data, where one data with other data stands alone. The result shows that book tax differences with permanent differences as proxy does not affect earnings persistence, book tax differences with temporary differences as proxy has negative effect on earnings persistence, and debt level has positive effect on earnings persistence. Regarding moderating variables, the result shows that the Covid-19 pandemic weakens the relationship between book tax differences with permanent differences as proxy and earnings persistence, but the Covid-19 pandemic strengthens the relationship between book tax differences with temporary differences as proxy and earnings persistence. With respect to the independent variable, the level of debt, the Covid-19 pandemic does not affect the relationship between the level of debt and earnings persistence.

Keywords: book tax differences, debt level, Covid-19 pandemic, earnings persistence