

## **ABSTRACT**

**CORINE**

**03012180015**

### **THE INFLUENCE OF DEFERRED TAX AND FIRM SIZE TOWARDS THE FINANCIAL PERFORMANCE OF THE COMPANIES IN THE TOURISM, HOTEL AND RESTAURANT SECTOR LISTED ON INDONESIA STOCK EXCHANGE WITH EARNINGS PERSISTENCE AS THE MODERATING VARIABLE**

(xv+65 pages; 4 figures; 11 tables; 5 appendices)

This research has the objective to study the influence of deferred tax and firm size on financial performance measured by Return on Equity (ROE) in the Tourism, Hotel and Restaurant sector listed in Indonesia Stock Exchange (IDX) for the year 2011-2017. The population gathered for this research is 43 companies, of which only 11 companies are selected based on purposive sampling. The data used in this research is secondary data using the documentation method as the technique of data collecting. The analytical method used is Multiple Linear Regression with Moderated Regression Analysis (MRA) processed by SPSS 25. The result of this research shows that partially, deferred tax and firm size have no influence on financial performance. Simultaneously, deferred tax and firm size have no influence on financial performance as well. However, earnings persistence as the moderating variable has an influence on both independent variables; in which earnings persistence strengthens the relationship of deferred tax with financial performance and weakens the relationship of firm size with financial performance. An adjusted  $R^2$  of 21.7% implies that financial performance can be explained by the other variables for as much as 21.7%.

**Keywords: Deferred Tax, Firm Size, Earnings Persistence, Financial Performance (ROE)**

(Reference: 1992-2021)

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*(xv+65 halaman; 4 figur; 11 tabel; 5 lampiran)*

*Penelitian ini memiliki tujuan untuk mempeleajari mengenai pengaruh dari pajak tangguhan dan ukuran perusahaan terhadap kinerja keuangan yang diukur dengan Return on Equity (ROE) di perusahaan bidang pariwisata, hotel dan restoran yang terdaftar di Bursa Efek Indonesia (BEI) selama tahun 2011-2017. Populasi yang dikumpulkan untuk penelitian ini ada 43 perusahaan, dimana hanya 11 perusahaan yang dipilih berdasarkan purposive sampling. Data yang digunakan dalam penelitian ini adalah data sekunder dengan menggunakan metode dokumentasi sebagai teknik pengumpulan data. Metode analisis yang digunakan adalah Regresi Linier Berganda dengan Moderated Regression Analysis (MRA) yang diolah dengan SPSS 25. Hasil penelitian menunjukkan bahwa secara parsial, pajak tangguhan dan ukuran perusahaan tidak berpengaruh terhadap kinerja keuangan. Secara simultan, pajak tangguhan dan ukuran perusahaan juga tidak berpengaruh terhadap kinerja keuangan. Namun, persistensi laba sebagai variabel pemoderasi memiliki pengaruh terhadap kedua variabel independen tersebut; dimana persistensi laba memperkuat hubungan pajak tangguhan dengan kinerja keuangan dan memperlemah hubungan ukuran perusahaan dengan kinerja keuangan. Adjusted R<sup>2</sup> sebesar 21,7% menyiratkan bahwa kinerja keuangan dapat dijelaskan oleh variabel lain sebanyak 21,7%.*

**Kata Kunci: Pajak Tangguhan, Ukuran Perusahaan, Persistensi Laba, Kinerja Keuangan (ROE)**

*(Referensi: 1992-2021)*