

**PENGARUH *BOOK TAX DIFFERENCES*, FEE AUDIT DAN
KEANDALAN AKRUAL TERHADAP PERSISTENSI LABA
PERUSAHAAN INDEKS KOMPAS100**

Oleh

Gede Oka Restu Pratama, NIM 2117051002

Jurusan Ekonomi dan Akuntansi

ABSTRAK

Penelitian ini bertujuan untuk menganalisis pengaruh *book tax differences*, fee audit, dan keandalan akrual terhadap persistensi laba pada perusahaan yang termasuk dalam Indeks KOMPAS100 periode 2020–2023. Informasi laba yang persisten mencerminkan kualitas kinerja keuangan dan alat prediksi laba masa depan yang relevan bagi pengambil keputusan ekonomi. Penelitian ini menggunakan pendekatan kuantitatif dengan metode asosiatif. Sampel ditentukan dengan teknik purposive sampling, menghasilkan 19 perusahaan dengan total 76 observasi tahunan. Data diperoleh dari laporan keuangan tahunan yang dipublikasikan melalui situs resmi Bursa Efek Indonesia. Analisis dilakukan dengan regresi linear berganda dengan bantuan *software* SPSS ver.26 for Windows. Hasil penelitian menunjukkan bahwa (1) *book tax differences* secara parsial berpengaruh negatif dan signifikan terhadap persistensi laba, (2) fee audit secara parsial tidak berpengaruh signifikan terhadap persistensi laba dan (3) keandalan akrual secara parsial berpengaruh positif dan signifikan terhadap persistensi laba.

Kata kunci: persistensi laba, *book tax differences*, fee audit, keandalan akrual

**THE INFLUENCE OF BOOK TAX DIFFERENCES, AUDIT FEES, AND
ACCRUAL RELIABILITY ON EARNING PERSISTENCE OF KOMPAS100
INDEX COMPANIES**

By

Gede Oka Restu Pratama, NIM 2117051002

Department of Economics and Accounting

ABSTRACT

This study aims to analyze the effect of book tax differences, audit fees, and accrual reliability on earnings persistence in companies included in the KOMPAS100 Index for the period 2020–2023. Persistent earnings reflect the quality of financial performance and serve as a relevant predictor of future earnings for economic decision-makers. This research employs a quantitative approach with an associative method. The sample was selected using purposive sampling, resulting in 19 companies and a total of 76 annual observations. Data were obtained from annual financial statements published on the official website of the Indonesia Stock Exchange. The analysis was conducted using multiple linear regression to examine the effect of the independent variables on earnings persistence, with the assistance of SPSS version 26 for Windows. The results indicate that (1) book tax differences have a negative and significant partial effect on earnings persistence, (2) audit fees have no significant partial effect on earnings persistence, and (3) accrual reliability has a positive and significant partial effect on earnings persistence.

Keywords: earning persistence, book tax differences, audit fees, accrual reliability