

***The Influence of Sales Volatility, Operation Cycle, Debt Level, and Book Tax Differences on Earnings Persistence***

**By Rifda Luthfiana**

***Abstract***

*This study aims to examine and analyze the influence of sales volatility, operating cycle, debt level and book tax differences on earnings persistence in manufacturing companies listed on the Indonesia Stock Exchange (IDX) period 2017-2019. The sample in this study was selected through a purposive sampling method and collected 186 data samples. The data analysis technique used is multiple linear regression of panel data, classical assumption test, and hypothesis testing with a significance level of 5% (0.05). The results of this test state that temporary book tax differences have negative effect on earnings persistence. sales volatility, operation cycle, debt level, and permanent book tax differences has no effect on earnings persistence in manufacturing companies listed in Indonesia Stock Exchange period 2017-2019.*

***Keywords:*** *Earnings Persistence, Sales Volatility, Operating Cycle, Debt Level, Book Tax Differences.*

**Pengaruh Volatilitas Penjualan, Siklus Operasi, Tingkat Utang, dan *Book Tax Differences* Terhadap Persistensi Laba**

**Oleh Rifda Luthfiana**

**Abstrak**

Penelitian ini bertujuan untuk menguji dan menganalisis pengaruh dari volatilitas penjualan, siklus operasi, tingkat utang dan *book tax differences* terhadap persistensi laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2017-2019. Sampel pada penelitian ini dipilih melalui metode purposive sampling dan terkumpul 240 sampel data. Teknik analisis data yang digunakan adalah regresi linear berganda data panel, uji asumsi klasik, dan uji hipotesis dengan tingkat signifikansi 5% (0.05). Hasil dari pengujian ini menyatakan bahwa *temporary book tax differences* berpengaruh signifikan negatif terhadap persistensi laba. Sementara volatilitas penjualan, siklus operasi, tingkat utang, dan *permanent book tax differences* tidak berpengaruh terhadap persistensi laba pada perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia periode 2017-2019.

**Kata kunci:** Persistensi Laba, Volatilitas Penjualan, Siklus Operasi, Tingkat Utang, *Book Tax Difference*.