

ABSTRACT

Ridwan, Ary. 2015, THESIS. Title: “*The Analysis of Book Tax Differences on Earning Persistence (An Empirical Study on Companies Listed in Jakarta Islamic Index in 2011-2013)*”

Advisor : Ulfi Kartika Oktaviana, SE., M.Ec., Ak., CA

Keyword : *Book Tax Differences, Temporary Differences, Permanent Differences, Earning Persistence*

This study aims to analyze the influence of book tax differences on earning persistence. The independent variables used in this study are temporary and permanent differences as the proxy of book tax differences. The dependent variable is earning persistence.

The populations of this study are the companies listed in Jakarta Islamic Index in 2011-2013. This study employs purposive sampling technique using determined criteria. Based on purposive sampling method, the total samples obtained are 33 companies. The analysis method used to test the independent variables influence on the dependent variable is multiple regression.

The results of this study indicate that: (1) the temporary differences have a negative significant influence on earning persistence; (2) the permanent differences have a negative significant influence on earning persistence.