ABSTRAK

Penelitian ini bertujuan untuk menguji pengaruh *book tax difference*, volatilitas penjualan dan *leverage* terhadap persistensi laba pada perusahaan transportasi dan logistik yang terdaftar di Bursa Efek Indonesia periode 2021-2024. Populasi dalam penelitian sebanyak 38 perusahaan transportasi dan logistik yang terdaftar d Bursa Efek Indonesia periode 2021- 2024. Penentuan sampel penelitian menggunakan metode *purposive sampling*. Metode analisis data yang digunakan adalah analisis regresi linear berganda yang mengambil 11 sampel berdasarkan kriteria tertentu. Berdasarkan hasil analisis yang dilakukan, penulis dapat menyimpulkan bahwa *book tax difference* berpengaruh terhadap persistensi laba, volatilitas penjualan dan *leverage* tidak berpengaruh terhadap persistensi laba. Secara simultan *book tax difference*, volatilitas penjualan dan *leverage* berpengaruh terhadap persistensi laba.

Kata Kunci: Persistensi Laba, *Book tax Difference*, Volatilitas Penjualan, *Leverage*

ABSTRACT

This study aims to examine the effect of book-tax differences, sales volatility, and leverage on earnings persistence in transportation and logistics companies listed on the Indonesia Stock Exchange for the 2021-2024 period. The population in this study was 38 transportation and logistics companies listed on the Indonesia Stock Exchange for the 2021-2024 period. The research sample was determined using a purposive sampling method. The data analysis method used was multiple linear regression analysis, taking 11 samples based on certain criteria. Based on the results of the analysis, the author can conclude that book-tax differences affect earnings persistence, sales volatility and leverage does not affect earnings persistence. Simultaneously, book-tax differences, sales volatility, and leverage affect earnings persistence.

Keywords: Earnings Persistence, Book Tax Difference, Sales Volatility, Leverage