ABSTRAK


ABSTRACT

This research aims to identify the factors that affect tax avoidance and analyze the effect of tax avoidance on the earnings persistence of manufacturing companies listed on the Indonesia Stock Exchange from 2011 until 2015. Samples were taken by the purposive sampling method, with the criteria as follows: (1) the manufacturing companies listed on Indonesia Stock Exchange during the period 2011 until 2015, (2) they published their financial statements per December 31 which has been audited from 2011 until 2015, (3) they have positive profit in the current years, (4) they have positive revenue growths, and (5) they have all data needed in this research completely. The method used is path analysis test. The results showed that before the existence of moderation variables, partially, all the variables have positive effect on earnings persistence, except gross fixed assets. While after there is tax avoidance as a moderation variable, revenue growth and gross fixed assets have negative influence towards earnings persistence; but mediation influence exists only on gross fixed assets and firm size. Meanwhile, revenue growth, gross fixed assets, firm size, and post-employment benefits simultaneously affect earnings persistence, with or without tax avoidance as moderating variables in manufacturing firms listed on the Indonesia Stock Exchange during the period 2011 to 2015.

Keywords: Tax Avoidance, Book-tax Differences, Earnings Persistence, Revenue Growth, Gross Fixed Assets, Size of The Company, and Post-Retirement Benefit.
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