



## **The Effect of Book Tax Differences and Company Size on Earnings Persistence**

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**Abstract.** This study aims to examine the effect of book tax differences and company size on profit persistence in food and beverage companies listed on the IDX in 2018-2022. This research is a type of quantitative research and uses secondary data. Determination of the sample using purposive sampling method technique with a total of 18 food and beverage companies as research samples. The research method uses multiple linear regression analysis using the IBM SPSS version 26 analysis tool. The results of this study conclude that book tax differences have a significant effect on earnings persistence and company size has no significant effect on earnings persistence.

**Abstrak.** Penelitian ini bertujuan untuk menguji pengaruh book tax differences dan ukuran perusahaan terhadap persistensi laba pada perusahaan makanan dan minuman yang terdaftar di BEI tahun 2018-2022. Penelitian ini merupakan jenis penelitian kuantitatif dan menggunakan data sekunder. Penentuan sampel menggunakan teknik purposive sampling method dengan total 18 perusahaan makanan dan minuman sebagai sampel penelitian. Metode penelitian menggunakan analisis regresi linear berganda dengan menggunakan alat analisis IBM SPSS versi 26. Hasil penelitian ini menyimpulkan bahwa book tax differences berpengaruh signifikan terhadap persistensi laba dan ukuran perusahaan tidak berpengaruh signifikan terhadap persistensi laba.

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#### **Keywords:**

*Book Tax Differences;*

*Company Size;*

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## **Introduction**

Business development in Indonesia is currently being optimized, as evidenced by the increasing variety of sectors that have emerged. This has resulted in competition among business players who are striving to improve performance so that company goals can be achieved. Companies need to find the right solutions to survive

in business competition. The main goal of a company is not only to maintain its business but also, of course, to generate maximum profit each year.

Research on earnings persistence is important because it is a key indicator reflecting the quality of reported earnings. Stable and sustainable earnings indicate healthy and reliable company performance in the long term. One factor that may influence earnings persistence is book tax differences, which refers to the gap between accounting earnings and fiscal earnings due to the different objectives and interests of accounting and taxation regulations (Abdillah et al., 2021). Another factor is company size, where firms with larger assets generally have better access to resources and market opportunities, and thus are expected to maintain earnings stability over time.

This study also has its own uniqueness compared to previous research. The focus on the food and beverage sector adds value because this sector is known to have business characteristics that are relatively resistant to economic fluctuations. In addition, this study combines two important variables, namely book tax differences and company size, which were previously more often examined separately or in different sectors. Prior studies also show inconsistent results, for example, Jasmara & Yuliana (2022) found that book tax differences significantly affect earnings persistence, while company size does not. On the other hand, Susanto (2022) found that both variables affect earnings persistence. These differences indicate that further research is still needed, particularly in the context of the food and beverage sector.

Based on the above discussion, the purpose of this research is to determine and analyze the effect of book tax differences on earnings persistence in food and beverage companies listed on the IDX during 2018–2022, as well as to determine and analyze the effect of company size on earnings persistence in food and beverage companies listed on the IDX during 2018–2022.

## Research Method

The research method used in this research is quantitative method. This quantitative approach will describe the effect of book tax differences and company size on earnings persistence. The data used is in the form of financial report from the Indonesia Stock Exchange and the official website of each food and beverage companies. The population in this study amounted to 43 companies in the food and beverage sector companies. Then the sample was obtained using a purposive sampling technique so that a sample of 90 samples from 18 companies with a 5 year research period was obtained.

Earnings persistence can be defined as a measure that can show how well a company can maintain the same level of earnings both now and in the future. According to Abbas & Hidayat (2020), the calculation of earnings persistence can be measured by dividing the next year's earnings before tax with the average total earnings. Earnings persistence can be measured as below:

$$\text{Earnings persistence: } \frac{\text{next year's earnings before tax}}{\text{average total earnings}}$$

Book tax differences are the difference between accounting earnings and fiscal earnings. Book tax differences occur every year because the company must recalculate the calculation of the company's accounting earnings with the tax rules so that the company is required to do fiscal reconciliation. Fiscal reconciliation is an adjustment between the commercial financial statements and fiscal financial statements through permanent differences and temporary differences or positive fiscal corrections and negative fiscal corrections. Permanent differences arise as a

result of differences in regulations related to revenue recognition and costs between the provisions of the Financial Accounting Standards and the Provisions of the Taxation Laws and Regulations. Temporary differences arise when the period an income or expense is recognized in the calculation of accounting earnings is different from the period an income or expense is recognized in the calculation of fiscal earnings. According to Sungkono (2019), the calculation of book tax differences permanent differences and book tax differences temporary differences can be measured by dividing permanent differences with the total assets and dividing temporary differences with the total assets. Book tax differences can be measured as below:

$$\text{Permanent differences: } \frac{\text{permanent differences}}{\text{total assets}}$$

$$\text{Temporary differences: } \frac{\text{temporary differences}}{\text{total assets}}$$

Company size is a scale that can classify the size of a company. A large company with a profit level that tends to increase and is stable will attract investors to invest in the company, because investors assume that the company has good prospects. According to Situmorang & Sihotang (2021) company size is calculated using the natural logarithm of the company's total assets (ln) with the company's total assets. Company size can be measured as below:

$$\text{Company Size} = \text{Ln (Total assets)}$$

The data in this research will be analyzed with the IBM SPSS version 26 application with statistical data analysis methods, which are descriptive statistical analysis, classical assumption test, multiple linear regression, model eligibility test, coefficient of determination test, and hypothesis testing.

## Result and Discussion

### Descriptive Statistical Methods

Table 1. Descriptive Statistical Test Results

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Permanent	90	-0.0778	0.05109	-0.0036362	0.02007094
Temporary	90	-0.03233	0.03721	-0.0015383	0.01293829
Company Size	90	27.01	32.83	28.9496	1.45728
Earnings Persistence	90	0.00304	0.6025	0.161437	0.10825758
Valid N (listwise)	90				

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the descriptive statistical test above, it can be seen that the variable book tax differences permanent differences in food and beverage companies with observations for 5 years gave the lowest result (min) is -0.07780 owned by Multi Bintang Indonesia Tbk (MLBI) in 2018 and the highest result (max) is 0.05109 owned by Mulia Boga Raya Tbk (KEJU) in 2021. While the average value (mean) is -0.0036362 and the standard deviation value is 0.02007094.

Then, on the variable book tax differences temporary differences in food and beverage companies with observations for 5 years gave the lowest result (min) is -0.03233 owned by Akasha Wira International Tbk (ADES) in 2018 and the highest

result (max) is 0.03721 owned by Mulia Boga Raya Tbk (KEJU) in 2019. While the average value (mean) is -0.0015383 and the standard deviation value is 0.01293829.

Then, the company size variable in food and beverage companies with observations for 5 years gave the lowest result (min) is 27.01 owned by Mulia Boga Raya (KEJU) in 2018 and the highest result (max) is 32.83 owned by Indofood Sukses Makmur Tbk (INDF) in 2022. While the average value (mean) is 28.9496 and the standard deviation value is 1.45728.

Then, the earnings persistence variable in food and beverage companies with observations for 5 years gave the lowest result (min) is 0.00304 owned by Sekar Bumi Tbk (SKBM) in 2018 and the highest result (max) is 0.60250 owned by Multi Bintang Indonesia Tbk (MLBI) in 2018. While the average value (mean) is 0.1614370 and the standard deviation value is 0.10825758.

### Classical Assumption Test

#### Normality Test

Table 2. Kolmogorov-Smirnov Test Results  
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		90
Normal Parameters <sup>a,b</sup>	Mean	0
	Std. Deviation	0.10030539
Most Extreme Differences	Absolute	0.07
	Positive	0.07
	Negative	-0.049
Test Statistic		0.07
Asymp. Sig. (2-tailed)		0.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the Kolmogorov-Smirnov test, the Asymp Sig value is obtained. (2-tailed) of 0.200. Asymp Sig value. (2-tailed) is more than 0.05 (0.200 > 0.05). This indicates that the data is normally distributed. Through the tests that have been carried out, it can be concluded that the regression model in this study fulfills the normality test.

#### Multicollinearity Test

Table 3. Multicollinearity Test Results

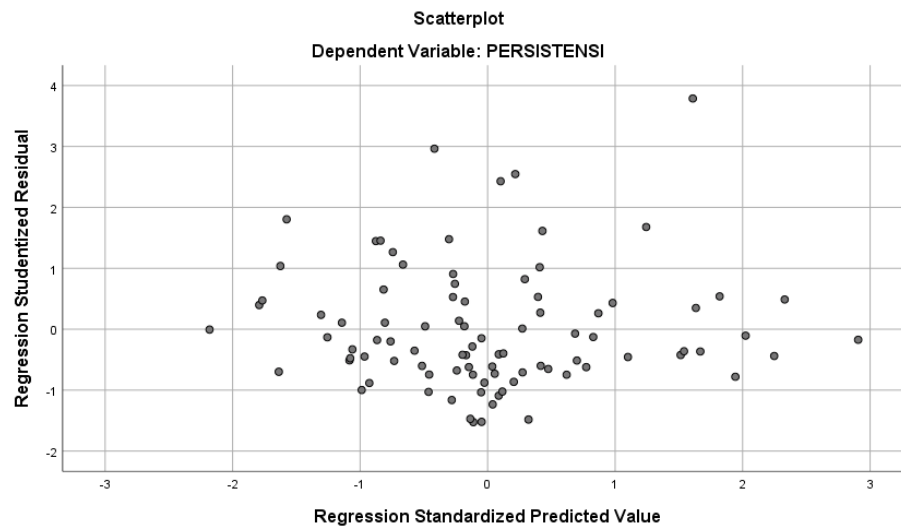
Model		Coefficients <sup>a</sup>				Sig.	Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t		Tolerance	VIF
		B	Std. Error					
1	(Constant)	0.473	0.217		2.176	0.032		
	Permanent	-1.141	0.544	-0.211	-2.098	0.039	0.982	1.018
	Temporary	2.209	0.836	0.264	2.642	0.010	1.000	1.000
	Company Size	-0.011	0.007	-0.145	-1.440	0.154	0.982	1.018

a. Dependent Variable: Earnings Persistence

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the multicollinearity test in the table above, it shows that the tolerance value of the book tax differences variable permanent difference is 0.982, book tax differences temporary difference is 1.000, company size is 0.982. The VIF value of the permanent difference book tax differences variable is 1,018, the temporary difference book tax differences is 1,000, the company size is 1,018. All independent variables in this study have a tolerance value above 0.10 and the number of VIF values is less than 10 so it can be concluded that the data does not occur multicollinearity and is suitable for use.

**Heteroscedasticity Test**



Picture 1. Heteroscedasticity Test Scatterplot  
 Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the heteroscedasticity test above, it shows that there are no symptoms of heteroscedasticity, because in the scatterplot there is no clear pattern, and the points spread up and down the number 0 on the Y axis.

**Autocorrelation Test**

Table 4. Autocorrelation Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.298 <sup>a</sup>	0.89	0.087	0.09523802	2.129

a. Predictors: (Constant), Company Size, Temporary, Permanent

b. Dependent Variable: Earnings Persistence

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the Durbin-Watson test above, it shows that the Durbin-Watson value is 2.129. The dU value = 1.7026 and the 4-Du value = 2.2974. The Durbin-Watson value of 2.129 is between 1.7026 and 2.2974. So it can be concluded that there is no autocorrelation between residual values.

**Multiple Linear Regression Analysis**

Table 5. Multiple Regression Analysis Test Results

Model	Coefficients <sup>a</sup>						Collinearity Statistics	
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance		VIF
	B	Std. Error	Beta					
1 (Constant)	0.473	0.217		2.176	0.032			
Permanent	-1.141	0.544	-0.211	-2.098	0.039	0.982	1.018	
Temporary	2.209	0.836	0.264	2.642	0.010	1.000	1.000	
Company Size	-0.011	0.007	-0.145	-1.440	0.154	0.982	1.018	

a. Dependent Variable: Earnings Persistence

Source: Data processed, IBM SPSS 26 Output (2024)

$$Y = \alpha + \beta_1 X_{1a} + \beta_2 X_{1b} + \beta_3 X_2$$

$$Y = 0,473 - 1,141 + 2,209 - 0,011$$

The value of  $\alpha$  of 0.473 is a constant or a state when the earnings persistence variable has not been affected by other variables, namely the variable book tax differences permanent differences and book tax differences temporary differences and company size variables. If the independent variable does not exist, then the earnings persistence variable does not change.

The regression coefficient value for the permanent difference book tax differences variable is -1.141, it shows that every increase in the permanent difference book tax differences variable, the earnings persistence variable will decrease by -1.141 with the assumption that the other dependent variables of the regression model are fixed.

The regression coefficient value for the temporary difference book tax differences variable is 2.209, it shows that every increase in the temporary difference book tax differences, the earnings persistence variable will increase by 2.209 with the assumption that the other dependent variables of the regression model are fixed.

The regression coefficient value for the company size variable is -0.011, it shows that every increase in the company size variable, the earnings persistence variable will decrease by -0.011 with the assumption that the other dependent variables of the regression model are fixed.

**Model Eligibility Test (F Test)**

Table 6. Model Eligibility Test Results (F Test)

Model	ANOVA <sup>a</sup>					
		Sum Squares	of df	Mean Square	F	Sig.
1	Regression	0.148	3	0.049	4.726	0.004 <sup>b</sup>
	Residual	0.895	86	0.01		
	Total	1.043	89			

a. Dependent Variable: Earnings Persistence

b. Predictors: (Constant), Company Size, Temporary, Permanent

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the F statistical test in the table above, it can be seen that the sig value.  $0,004 < 0,05$ . So it can be concluded that the model is suitable for further analysis.

**Coefficient of Determination Test**

Table 7. Coefficient of Determination Test Results

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.298 <sup>a</sup>	0.89	0.087	0.09523802	2.129

a. Predictors: (Constant), Company Size, Temporary, Permanent

b. Dependent Variable: Earnings Persistence

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the coefficient of determination test above, it shows that the R Square value is 0.89 or 89%, which shows that the independent variables in this research can be influenced by the dependent variable by 89% and the remaining 11% is influenced by other variables.

**Hypothesis Test (t Test)**

Table 8. Hypothesis Test Results (t Test)

Model	Coefficients <sup>a</sup>						
	Unstandardized Coefficients	Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta		Tolerance	VIF	
1 (Constant)	0.473	0.217		2.176	0.032		
Permanent	-1.141	0.544	-0.211	-2.098	0.039	0.982	1.018
Temporary	2.209	0.836	0.264	2.642	0.01	1.000	1.000
Company Size	-0.011	0.007	-0.145	-1.440	0.154	0.982	1.018

a. Dependent Variable: Earnings Persistence

Source: Data processed, IBM SPSS 26 Output (2024)

Based on the results of the t test in the table above, it can be seen that:

- 1) The permanent difference book tax differences variable has a sig value. 0.039 < 0.05 and temporary difference book tax differences variable has a sig value. 0,010 < 0,05. So it can be concluded that there is an influence between the variable book tax differences permanent differences and book tax differences temporary differences on the variable earnings persistence.
- 2) The company size variable has a sig value. 0,154 > 0,05. So it can be concluded that there is no influence between the company size variable on the earnings persistence variable.

**The Effect of Book Tax Differences on Earnings Persistence**

From this research, the significance value for the permanent difference book tax differences variable is 0.039 and the temporary difference book tax differences is 0.010, which shows a smaller value than the significance level of 0.05. The conclusion in this research shows the same direction as the hypothesis. This shows that the book tax differences variable has a significant positive effect on earnings persistence and the first hypothesis in this study is accepted.

The positive significant effect of the book tax differences variable on earnings persistence indicates that the difference between accounting earnings and fiscal earnings, both permanent and temporary, not only has a technical impact in the financial reporting process, but also strategically in signaling the quality of the company's earnings. In this context, temporary differences related to revenue or expense recognition have great potential in creating earnings fluctuations between

periods that can reduce the level of persistence. Therefore, management needs to pay attention that the greater these differences, the greater the attention of investors to the consistency of reported earnings. Companies are expected to be able to manage these differences transparently and proportionally so that the financial statements still reflect the true financial performance. Meanwhile, for investors, an understanding of book tax differences is important to evaluate whether the profit fluctuations that occur reflect the company's real performance or are only temporary due to differences in accounting and tax procedures.

The results of this research are in line with research conducted by Susanto (2022) which explains that book tax differences have a significant effect on earnings persistence. The research is in line with the research of Situmorang & Sihotang (2021) which also explains that book tax differences have a significant effect on earnings persistence.

### **The Effect of Company Size on Earnings Persistence**

From this research, the significance value for the company size variable is 0.154, which shows a value greater than the significance level of 0.05. The conclusion in this research shows the same direction as the hypothesis. This shows that the company size variable has no significant positive effect on earnings persistence and the second hypothesis in this study is rejected.

Meanwhile, the non-significant positive direction of company size on earnings persistence provides an understanding that the size of the total assets or business scale of a company does not automatically guarantee the sustainability of profits earned from year to year. In signaling theory, company size should be an indicator of operational strength and stability, because large companies are expected to have greater access to resources and a more established managerial system. However, in practice, the results of this study indicate that company size is not strong enough to be used as the main determinant in assessing earnings persistence. This can be caused by various factors, such as operational inefficiency, high operating expenses, or weak business strategy even though the company has large assets. The practical implication is that investors must not only rely on company size indicators in assessing long-term financial prospects, but must examine more deeply the operational efficiency, growth strategy, and the company's ability to generate consistent profits. For the company itself, this finding signals that asset expansion and business scale growth must be balanced with efforts to maintain high and sustainable earnings quality in order to continue to attract the trust of stakeholders.

The results of this study are in line with the research of Hidayat & Fauziyah (2020) which explains that company size has no significant effect on earnings persistence. The research is in line with the research of Shefira *et al* (2018) which also explains that company size has no significant effect on earnings persistence.

### **Conclusion and Suggestion**

Based on the results of panel data analysis and hypothesis testing in this research, it can be concluded that book tax differences have an effect on earnings persistence. This indicates that the occurrence of the book tax differences phenomenon eventually creates opportunities for earnings to become less persistent. Meanwhile, company size has no effect on earnings persistence, meaning that company size does not always reflect the actual condition of a company's earnings persistence.

The suggestions that can be provided are as follows: companies are expected to ensure that management always pays attention to company performance so that no manipulation occurs in the financial statements. For investors, it is recommended to be more cautious when making investment decisions and to carefully consider the

information presented in a company's financial statements. For future researchers, it is suggested to use different variables or add additional variables, as well as to expand the population and sample so that the research results obtained can be more comprehensive.

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