

THE EFFECT OF CASH FLOW, LEVERAGE, BOOK TAX DIFFERENCE, AND FIRM SIZE ON EARNINGS PERSISTENCE

By:

Miranda Tri Nurjanah

ABSTRACT

This research was conducted to empirically prove the influence of cash flow, leverage, book tax difference, and firm size on earnings persistence in manufacturing companies listed on the Indonesia Stock Exchange (BEI) from 2019 to 2021. The population in this study were manufacturing companies listed on the BEI during the period of 2019-2021. Secondary data were used in this research. The sampling technique was determined by purposive sampling method. The dependent variable was earnings persistence, and the independent variables were cash flow, leverage, book tax difference, and firm size. The multiple linear regression analysis was used as the method of data analysis. The results of this research showed that book tax differences had an influence on earnings persistence, while cash flow, leverage, and firm size did not have an influence on earnings persistence.

Keywords : Earnings Persistence, Cashflow, *Leverage*, *Book Tax Difference* And Firm Size