ABSTRACT

Profit growth indicates that a company experiences an increase in profits each year, indicating good financial performance. This study aims to determine the effect of Book Tax Differences, Temporary Differences, Permanent Differences, and the Debt to Assets Ratio on Profit Growth (a study of Food and Beverage Manufacturing Companies listed on the Indonesia Stock Exchange (IDX) in 2017-2022). This research is quantitative and uses secondary data in the form of company annual reports. The sampling technique used was purposive sampling. Hypothesis testing was conducted using multiple linear regression with IBM SPSS version 26 software. The results of this study indicate that Book Tax Differences and the Debt to Assets Ratio affect Profit Growth. Meanwhile, Temporary Differences and Permanent Differences do not affect Profit Growth.

Keywords: Book Tax Differences, Temporary Differences, Permanent Differences, Debt to Assets Ratio, Profit Growth

ABSTRAK

Pertumbuhan laba menunjukkan perusahaan mengalami kenaikan laba dalam setiap tahunnya yang menandakan bahwa perusahaan memiliki keuangan dan kinerja yang baik. Penelitian ini bertujuan untuk mengetahui pengaruh *Book Tax Differences*, *Temporary Difference*, *Permanent Difference*, dan *Debt to Assets Ratio* terhadap Pertumbuhan Laba (Studi pada Perusahaan Manufaktur sektor Makanan dan Minuman yang terdaftar di BEI pada Tahun 2017-2022). Penelitian ini bersifat kuantitatif dan menggunakan data sekunder berupa laporan tahunan perusahaan. Teknik sampel yang digunakan adalah *purposive sampling.* Pengujian hipotesis dilakukan dengan menggunakan regresi linear berganda dengan *software* IBM SPSS versi 26. Hasil penelitian ini menunjukkan bahwa *Book Tax Differences* dan *Debt to Assets Ratio* berpengaruh terhadap Pertumbuhan Laba. Sedangkan *Temporary Difference* dan *Permanent Difference* tidak berpengaruh terhadap Pertumbuhan Laba.

Kata Kunci: *Book Tax Differences*, *Temporary Difference*, *Permanent Difference*, *Debt to Assets Rasio*, Pertumbuhan Laba