

PENGARUH *TEMPORARY DAN PERMANENT DIFFERENCES* TERHADAP PERTUMBUHAN LABA PADA PERUSAHAAN MANUFAKTUR TERDAFTAR DI BURSA EFEK INDONESIA

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ABSTRAK

Penelitian ini bertujuan untuk mencari bukti empiris mengenai *Temporary Differences*, *Permanent Differences* terhadap pertumbuhan laba. Pertumbuhan laba diukur menggunakan laba periode berjalan dikurang dengan laba periode sebelumnya kemudian dibagi dengan laba periode sebelumnya.

Populasi pada penelitian ini adalah perusahaan manufaktur sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia tahun 2009-2012. Data penelitian diperoleh dari laporan keuangan perusahaan manufaktur sektor industri barang konsumsi yang telah di audit periode tahun 2009-2012. Berdasarkan metode *purposive sampling*, sampel yang diperoleh sebanyak 16 perusahaan. Hipotesis dalam penelitian ini diuji menggunakan analisis regresi berganda.

Hasil penelitian ini menyimpulkan bahwa *Temporary differences* mempunyai pengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan manufaktur di sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2009-2012. Hal tersebut disebabkan oleh jumlah *Temporary Differences* signifikan dalam mempengaruhi jumlah laba kena pajak yang merupakan dasar perhitungan untuk beban pajak kini, sedangkan *Permanent Differences* tidak mempunyai pengaruh signifikan terhadap Pertumbuhan Laba pada Perusahaan manufaktur di sektor industri barang konsumsi yang terdaftar di Bursa Efek Indonesia (BEI) periode 2009-2012. Hal ini disebabkan oleh *Permanent Differences* tidak signifikan dalam mempengaruhi jumlah laba kena pajak yang merupakan dasar perhitungan untuk beban pajak.

Kata kunci: *Temporary Differences*, *Permanent Differences*, pertumbuhan laba.

**EFFECT OF TEMPORARY AND PERMANENT DIFFERENCES ON
EARNINGS GROWTH IN THE MANUFACTURING LISTED IN INDONESIA
STOCK EXCHANGE**

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ABSTRACT

This study aimed to explore the empirical evidence regarding the Temporary Differences, Permanent Differences for earnings growth. Earnings growth was measured using the income for the period decreased by the prior period income is then divided by prior period earnings.

The population in this study is a consumer goods manufacturing industry sectors listed on the Indonesia Stock Exchange 2009-2012. Data were obtained from the financial statements of companies manufacturing consumer goods industry sector which has been in the audit period 2009-2012. Based on purposive sampling method, samples obtained by 16 companies. This hypothesis was tested using multiple regression analysis. Results of this study concluded that the Temporary differences have a significant effect on the Company's earnings growth in the manufacturing sector of the consumer goods industry are listed in the Indonesia Stock Exchange (IDX) 2009-2012.

This is due to the significant number of Temporary Differences in influencing the amount of taxable income which is the basis for the calculation of current tax expense, while the Permanent Differences not have a significant effect on the Company's earnings growth in the manufacturing sector of the consumer goods industry are listed in the Indonesia Stock Exchange (IDX) 2009-2012 period. This is caused by the Permanent Differences not significant in influencing the amount of taxable income which is the basis for the calculation of the tax burden.

Key words: Temporary Differences, Permanent Differences, earnings growth.