

## ABSTRAK

Penelitian ini bertujuan untuk mengetahui pengaruh arus kas operasi, book-tax differences, dan tingkat hutang pada perusahaan manufaktur terhadap pertumbuhan laba. Populasi dalam penelitian ini adalah perusahaan manufaktur yang terdaftar di BEI selama periode tahun 2012 – 2017. Teknik pemilihan sampel menggunakan purposive sampling dengan metode dokumentasi dalam pengumpulan data. Berdasarkan kriteria-kriteria yang telah ditentukan, diperoleh 29 perusahaan yang masing-masing memiliki 6 tahun laporan keuangan, sehingga total sampel yang digunakan untuk penelitian berjumlah 174 data.

Pertumbuhan laba diukur dari persentase perubahan laba perusahaan, arus kas operasi diperoleh dari laporan arus kas pada aktivitas operasi, book-tax differences diukur dari jumlah perbedaan dalam koreksi fiskal dibagi jumlah aset, dan tingkat hutang diukur dari total hutang dibagi dengan total aset. Alternatif hipotesis yang dipilih adalah (1) arus kas operasi berpengaruh signifikan positif terhadap pertumbuhan laba, (2) book-tax differences berpengaruh signifikan positif terhadap pertumbuhan laba, dan (3) tingkat hutang berpengaruh signifikan positif terhadap pertumbuhan laba.

Hasil pengujian menunjukkan bahwa arus kas operasi berpengaruh signifikan positif terhadap pertumbuhan laba, book-tax differences tidak berpengaruh signifikan terhadap pertumbuhan laba, dan tingkat hutang tidak berpengaruh signifikan terhadap pertumbuhan laba.

**Kata Kunci : Pertumbuhan Laba, Arus Kas Operasi, Book-tax Differences, dan Tingkat Hutang**



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## **ABSTRACT**

*This research is to study the effect of operating cash flows, book-tax differences, and debt ratio in manufacturing companies against earnings growth. The population in this study are manufacturing companies listed on the Stock Exchange during the period 2012-2017. The sample selection technique uses purposive sampling with the documentation method in data collection. Based on predetermined criteria, 29 companies were obtained, each of which had 6 years of financial statements, so that the total sample used for the study amounted to 174 data.*

*Earnings growth is measured by percentage change in earnings, operating cash flows are obtained from cash flow statements in operating activities, book-tax differences are measured by the number of differences in fiscal correction divided by the number of assets, and the level of debt is measured by total debt divided by total assets. The alternative hypothesis chosen is (1) operating cash flow has a positive significant effect on earnings growth, (2) book-tax differences have a positive significant effect on earnings growth, and (3) debt level has a positive significant effect on earnings growth.*

*The objective results show that operating cash flows have a positive significant effect on earnings growth, book-tax differences have no significant effect on earnings growth, and the level of debt does not significantly influence earnings growth.*

**Keywords: Earnings Growth, Operating Cash Flows, Book-tax Differences, and Debt Ratio.**



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