ABSTRAK

Nama   : Akhzarina
Program Studi   : Akuntansi
Judul   : Pengaruh Perbedaan Laba Akuntansi Dan Laba Fiskal Terhadap Pertumbuhan Laba (Studi Empiris Pada Perusahaan Perbankan Yang Terdaftar Di Bursa Efek Indonesia Periode 2020-2022)

Tujuan penelitian ini yaitu untuk mengetahui pengaruh perbedaan *permanent differences, temporary differences, dan book tax differences* terhadap pertumbuhan laba studi empiris pada perusahaan perbankan periode 2020-2022. Dalam penelitian ini menggunakan metode kuantitatif, penentuan sampel menggunakan sampel jenuh, seluruh populasi dalam penelitian ini dijadikan sebagai sampel sebanyak 42 perusahaan. Teknik pengumpulan data menggunakan observasi secara tidak langsung, menggunakan data sekunder, variabel penelitian yaitu *permanent differences*(X1), *temporary differences*(X2), *book tax differences*(X3), dan pertumbuhan laba(Y) ,teknik analisis data menggunakan analisis statistik deskriptif, pengujian model regresi data panel, uji asumsi klasik dan uji hipotesis, data diolah menggunakan eviews 12. Hasil uji menunjukkan bahwa variabel *permanent differences*(X1) dan variabel *temporary differences*(X2) tidak berpengaruh signifikan terhadap pertumbuhan laba, sedangkan variabel *book tax differences* berpengaruh negatif signifikan terhadap pertumbuhan laba pada perusahaan perbankan yang terdaftar di bursa efek Indonesia (BEI).

Kata kunci: Pertumbuhan Laba, *Permanent Differences,Ttemporary Differences, Book Tax Differences*

ABSTRAK

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Program Studi   : *Accountimg*

Judul   : *The Influence Of Differences In Accounting Profit And Fiscal Profit On Profit Growth (Empirical Study On Banking Companies Listed On The Indonesian Stock Exchange 2020-2022)*

The aim of this research is to determine the effect of permanent differences, temporary differences and book tax differences on profit growth in empirical studies in banking companies for the 2020-2022 period. In this research, quantitative methods were used, the sample was determined using a saturated sample, the entire population in this research was used as a sample of 42 companies. The data collection technique uses indirect observation, uses secondary data, the research variables are permanent differences (X1), temporary differences (X2), book tax differences (X3), and profit growth (Y), the data analysis technique uses descriptive statistical analysis, panel data regression model testing, classical assumption testing and hypothesis testing, data processed using eviews 12. The test results show that the permanent differences variable (X1) and the temporary differences variable (X2) have no significant effect on profit growth, while the book tax differences variable has a negative effect significant impact on profit growth in banking companies listed on the Indonesian Stock Exchange (BEI).

Keywords: *profit growth, permanent differences, temporary differences, book tax differences*