

The Effect Of Temporary Differences, Permanent Differences, Company Size, And Operational Cash Flows On Profit Growth

Marliyani Pranata Muliya ^{1*}, Sudradjat²

^{1,2}Institut Bisnis dan Informatika Kesatuan, Bogor, Indonesia

**Corresponding author email: marliyanipranatamuliya@gmail.com*

Abstract

The purpose of this research was to determine the effect of temporary differences, permanent differences, firm size and operating cash flow on profit growth in manufacturing companies listed on the Indonesia Stock Exchange in 2016-2019. The population in this study amounted to 164 manufacturing companies, based on the results of sample selection using purposive sampling method, the sample used in this study was 40 companies. The data of this study were analyzed by multiple regression analysis using the SPSS version 23 application.

The partial results show that temporary differences have no significant effect on profit growth, while permanent differences, firm size and operating cash flow have a significant effect on profit growth. The results of the study simultaneously show that temporary differences, permanent differences, firm size and operating cash flow simultaneously have an effect on profit growth.

Key words: Temporary Differences, Permanent Differences, Firm Size, Operating Cash Flow, and Profit Growth

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