

## ABSTRACT

*This research aims to obtain empirical evidence of the influence of book tax differences and liquidity to profit growth. The number of samples of this study were 9 property and real estate company listed on the Indonesia Stock Exchange (BEI) in the period 2010-2014.*

*From the test results using software Eviews 8, showed a combination of independent variables, book tax differences and working capital to total assets was able to explain the variation of the dependent variable profit growth of 12.861%%, and the remaining 87.39% is explained by other factors which is not involved in this model.*

*The results of this study indicate simultaneous independent variable is book tax differences and liquidity significant effect on earnings growth. From the partial test results obtained results that indicate the variables book tax differences proxied by permanent differences significant influence positively to earnings growth, while the book tax differenececs proxied by temporary differences and liquidity proxied by working capital to total assets has no effect on growth profit.*

***Keywords: Book Tax Differeces, Working Capital To Total Assets, and Earnings Growth***