This study aimed to obtain empirical results about the influence of book tax differences and cash flow toward the profit growth. Independent variables in this study were book tax differences which were proxied to be permanent differences and temporary differences, as well as the cash flow. Control variables used are return on assets (ROA) and the size of the company. The dependent variable was earnings growth.

The population in this research are manufacturing companies listed in Indonesia Stock Exchange (BEI) in year 2011-2013. Method of sample selection used was the purposive sampling method and obtained samples of 27 companies. This test was using SPSS V 21 for Windows.

The results showed that the permanent difference and temporary differences of the book tax differences have positive influence on the profit growth of the company, while cash flow did not significantly influence the company's profit growth.