

LAMPIRAN – LAMPIRAN

Lampiran 1

Daftar Perusahaan Manufaktur yang Terdaftar Di BEI Tahun 2018

No.	Kode Emiten	Nama Perusahaan	No.	Kode Emiten	Nama Perusahaan
1	ADES	Akhsa Wira International	36	DPNS	Duta Pertiwi Nusantara
2	ADMG	Polychem Indonesia	37	DVLA	Darya Varia Laboratoria
3	AGII	Aneka Gas Industri	38	EKAD	Ekadharma Internasional
4	AISA	Tiga Pilar Sejahtera	39	ERTX	Eratex Djaja
5	AKKU	Anugerah Kagum K.U.	40	ESTI	Ever Shine Tex
6	AKPI	Argha Karya Prima	41	ETWA	Eterindo Wahanatama
7	ALDO	Alkindo Naratama	42	FASW	Fajar Surya Wisesa
8	ALKA	Alakasa Industrindo	43	FPNI	Lotte Chemical Titan
9	ALMI	Alumindo Light Metal I.	44	GDST	Gunawan Dianjaya Steel
10	ALTO	Tri Banyan Tirta	45	GDYR	Goodyear Indonesia
11	AMFG	Asahimas Flat Glass	46	GGRM	Gudang Garam
12	AMIN	Ateliers Mecaniques D'I.	47	GJTL	Gajah Tunggal
13	APLI	Asiaplast Industries	48	GMFI	Garuda Maintenance
14	ARGO	Argo Pantes	49	GOOD	Garudafood Putra
15	ARNA	Arwana Citra Mulia	50	HDTX	Panasia Indo R.
16	ASII	Astra Internasional	51	HMSP	HM Sampoerna
17	AUTO	Astra Otropats	52	HOKI	Buyung Poetra S.
18	BAJA	Saranacentral Bajatama	53	HRTA	Hartadinata Abadi
19	BATA	Sepatu Bata	54	ICBP	Indofood Sukses M.
20	BIMA	Primarindo Asia I.	55	IGAR	Champion Pacific I.
21	BOLT	Garuda Metalindo	56	IKAI	Intikeramik Sukses
22	BRAM	Indo Kordsa	57	IKBI	Sumi Indo Kabel
23	BRNA	Berlina	58	IMAS	Indomobil Sukses
24	BRPT	Barito Pacific	59	IMPC	Impack Pratama I.
25	BTON	Betonjaya Manunggal	60	INAF	Indofarma
26	BUDI	Budi Acid Jaya	61	INAI	Indal Aluminium I.
27	CAKK	Cahayaputra Asa K.	62	INCI	Intanwijaya I.
28	CAMP	Campina Ice Cream I.	63	INDF	Indofood Sukses M.
29	CEKA	Cahaya Kalbar	64	INDR	Indorama Synthetics
30	CINT	Chitose Internasional	65	INDS	Indospring
31	CLEO	Sariguna Primatirta	66	INKP	Indah Kiat P&P
32	CNTX	Century Textile Industry	67	INRU	Toba Pulp Lestari
33	CPIN	Charoen Pokphand I.	68	INTP	Indocement Tunggal P.
34	CTBN	Citra Turbindo	69	IPOL	Indopoly Swakarsa I.
35	DLTA	Delta Djakarta	70	ISSP	Steel Pipe Industry Of I.

No.	Kode Emiten	Nama Perusahaan	No.	Kode Emiten	Nama Perusahaan
71	JECC	Jembo Cable Company	117	RICY	Ricky Putra Globalindo
72	JKSW	Jakarta Kyoei Steel W.	118	RMBA	Bentoel Internasional
73	JPFA	Japfa Comfeed I.	119	ROTI	Nippon Indosari C.
74	JSKY	Sky Energy Indonesia	120	SCCO	Sucaco
75	KAEF	Kimia Farma	121	SCPI	Merck Sharp Dohme
76	KBLI	KMI Wire and Cable	122	SIAP	Sekawan Intipratama
77	KBLM	Kabelindo Murni	123	SIDO	Industri Jamu dan Farmasi
78	KBRI	Kertas Basuki Rachmat I.	124	SIMA	Siwani Makmur
79	KDSI	Kedawung Setia I.	125	SIPD	Sierad Produce
80	KIAS	Keramika Indonesia A.	126	SKBM	Sekar Bumi
81	KICI	Kedaung Indah Can	127	SKLT	Sekar Laut
82	KINO	Kino Indonesia	128	SMBR	Semen Baturaja
83	KLBF	Kalbe Farma	129	SMCB	Holcim Indonesia
84	KMTR	Kirana Megatara	130	SMGR	Semen Indonesia
85	KPAL	Steadfast Marine	131	SMSM	Selamat Sempurna
86	KPAS	Cottonindo Ariesta	132	SPMA	Suparma
87	KRAH	Grand Kartech	133	SRILL	Sri Rejeki Isman
88	KRAS	Krakatau Steel	134	SRSN	Indo Acidatama
89	LION	Lion Metal Works	135	SSTM	Sunson Textile M.
90	LMPI	Langgeng Makmur I.	136	STAR	Star Petrochem
91	LMSH	Lionmes Prima	137	STTP	Siantar Top
92	LPIN	Multi Prima Sejahtera	138	SULI	Sumalindo Lestari Jaya
93	MAIN	Malindo Feedmill	139	SWAT	Sriwahana Adityakarta
94	MARK	Mark Dynamics I.	140	TALF	Tunas Alfin
95	MASA	Multistrada Arah Sarana	141	TBMS	Tembaga Mulia S.
96	MBTO	Martina Brto	142	TCID	Mandom Indonesia
97	MDKI	Emdeki Utama	143	TDPM	Tridomain Performance
98	MERK	Merck Indonesia	144	TFCO	Tifico Fiber Indonesia
99	MLBI	Multi Bintang	145	TIRT	Tirta Mahakam R.
100	MLIA	Mulia Industrindo	146	TKIM	Tjiwi Kimia
101	MOLI	Madusari Murni I.	147	TOTO	Surya Toto Indonesia
102	MRAT	Mustika Ratu	148	TPIA	Chandra Asri P.
103	MYOR	Mayora Indah	149	TRIS	Trisula Internasional
104	MYTX	Asia Pacific I.	150	TRST	Trias Sentosa
105	NIKL	Pelat Timah Nusantara	151	TSPC	Tempo Scan Pacific
106	NIPS	Nipress	152	ULTJ	Ultrajaya Milk Industry
107	PANI	Pratama Abadi N.I.	153	UNIT	Nusantara Inti
108	PBRX	Pan Brothers	154	UNVR	Unilever Indonesia
109	PCAR	Prima Cakrawala A.	155	VOKS	Voksel Electric
110	PEHA	Phapros	156	WIIM	Wisnilak Inti M.
111	PICO	Pelangi Inda Capindo	157	WOOD	Integra Indocabinet
112	POLY	Asia Pacific Fibers	158	WSBP	Waskita Beton P.
113	PRAS	Prima Alloy Steel U.	159	WTON	Wijaya Karya Beton
114	PSDN	Prasidha Aneka N.	160	YPAS	Yanaprima Hastapersada
115	PTSN	Sat Nusapersada	161	ZONE	Mega Perintis
116	PYFA	Pyridam Farma			

Lampiran 2

Penentuan Sampel Penelitian

No.	Kode Emiten	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Sampel
1	ADES	X	X	X	X	X
2	ADMG	X	X	-	-	-
3	AGII	X	X	X	X	X
4	AISA	X	-	-	-	-
5	AKKU	X	X	-	-	-
6	AKPI	X	X	X	X	X
7	ALDO	X	-	-	X	-
8	ALKA	X	X	-	X	-
9	ALMI	X	X	X	-	-
10	ALTO	X	-	-	-	-
11	AMFG	X	X	-	X	-
12	AMIN	X	-	-	X	-
13	APLI	X	X	X	-	-
14	ARGO	X	X	-	-	-
15	ARNA	X	X	-	X	-
16	ASII	X	X	-	X	-
17	AUTO	X	X	-	X	-
18	BAJA	X	X	X	-	-
19	BATA	X	X	-	X	-
20	BIMA	X	X	X	X	X
21	BOLT	X	-	X	X	-
22	BRAM	X	X	-	X	-
23	BRNA	X	-	X	-	-
24	BRPT	X	X	-	X	-
25	BTON	X	X	X	-	-
26	BUDI	X	X	X	X	X
27	CAKK	X	-	X	X	-
28	CAMP	X	-	X	X	-
29	CEKA	X	X	-	X	-
30	CINT	X	X	-	X	-
31	CLEO	X	X	-	-	-
32	CNTX	X	X	-	-	-
33	CPIN	X	X	X	X	X
34	CTBN	X	-	-	-	-
35	DLTA	X	-	X	X	-
36	DPNS	X	-	X	X	-
37	DVLA	X	X	-	X	-
38	EKAD	X	X	X	X	X
39	ERTX	X	X	-	-	-
40	ESTI	X	X	-	-	-

No.	Kode Emiten	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Sampel
41	ETWA	X	X	-	-	-
42	FASW	X	X	-	X	-
43	FPNI	X	X	-	-	-
44	GDST	X	X	X	-	-
45	GDYR	X	X	-	-	-
46	GGRM	X	X	X	X	X
47	GJTL	X	X	-	-	-
48	GMFI	X	-	X	X	-
49	GOOD	X	-	X	-	-
50	HDTX	X	X	X	-	-
51	HMSP	X	X	X	X	X
52	HOKI	X	-	X	-	-
53	HRTA	X	-	X	X	-
54	ICBP	X	X	X	X	X
55	IGAR	X	X	X	X	X
56	IKAI	X	-	-	-	-
57	IKBI	X	X	-	-	-
58	IMAS	X	X	-	-	-
59	IMPC	X	X	-	X	-
60	INAF	X	X	X	-	-
61	INAI	X	X	-	X	-
62	INCI	X	X	X	X	X
63	INDF	X	X	X	X	X
64	INDR	X	X	-	X	-
65	INDS	X	X	X	X	X
66	INKP	X	X	-	X	-
67	INRU	X	X	-	-	-
68	INTP	X	X	X	X	X
69	IPOL	X	X	-	X	-
70	ISSP	X	X	-	X	-
71	JECC	X	X	X	X	X
72	JKSW	X	X	-	-	-
73	JPFA	X	X	X	X	X
74	JSKY	X	-	X	X	-
75	KAEF	X	X	-	X	X
76	KBLI	X	X	-	X	-
77	KBLM	X	X	X	X	X
78	KBRI	X	X	X	-	-
79	KDSI	X	X	-	X	-
80	KIAS	X	X	-	-	-
81	KICI	X	X	-	-	-
82	KINO	X	X	-	X	-
83	KLBF	X	X	X	X	X
84	KMTR	X	-	X	-	-
85	KPAL	X	-	X	X	-

No.	Kode Emiten	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Sampel
85	KPAL	X	-	X	X	-
86	KPAS	X	-	X	X	-
87	KRAH	X	-	X	-	-
88	KRAS	X	X	X	-	-
89	LION	X	X	X	-	-
90	LMPI	X	X	-	-	-
91	LMSH	X	X	X	X	X
92	LPIN	X	X	-	-	-
93	MAIN	X	X	-	X	-
94	MARK	X	-	-	X	-
95	MASA	X	X	-	-	-
96	MBTO	X	X	-	-	-
97	MDKI	X	-	-	X	-
98	MERK	X	-	X	X	-
99	MLBI	X	X	X	X	X
100	MLIA	X	X	-	-	-
101	MOLI	X	-	X	X	-
102	MRAT	X	X	-	-	-
103	MYOR	X	-	X	X	-
104	MYTX	X	-	X	-	-
105	NIKL	X	X	-	X	-
106	NIPS	X	X	-	X	-
107	PANI	X	-	X	X	-
108	PBRX	X	X	-	X	-
109	PCAR	X	-	X	-	-
110	PEHA	X	-	X	X	-
111	PICO	X	X	-	X	-
112	POLY	X	X	-	-	-
113	PRAS	X	X	X	-	-
114	PSDN	X	X	-	-	-
115	PTSN	X	-	-	-	-
116	PYFA	X	X	X	-	-
117	RICY	X	X	X	X	X
118	RMBA	X	X	X	-	-
119	ROTI	X	X	X	X	X
120	SCCO	X	X	X	X	X
121	SCPI	X	-	X	X	-
122	SIAP	X	-	X	X	-
123	SIDO	X	X	-	X	-
124	SIMA	X	X	-	-	-
125	SIPD	X	X	X	-	-
126	SKBM	X	X	-	X	-
127	SKLT	X	-	X	X	-
128	SMBR	X	X	X	X	X
129	SMCB	X	X	X	-	-
130	SMGR	X	X	X	X	X

No.	Kode Emiten	Kriteria 1	Kriteria 2	Kriteria 3	Kriteria 4	Sampel
131	SMSM	X	X	X	X	X
132	SPMA	X	X	-	X	-
133	SRILL	X	X	-	X	-
134	SRSN	X	X	X	-	-
135	SSTM	X	X	-	-	-
136	STAR	X	X	-	X	-
137	STTP	X	-	X	X	-
138	SULI	X	X	-	X	-
139	SWAT	X	-	X	X	-
140	TALF	X	X	X	X	X
141	TBMS	X	X	-	X	-
142	TCID	X	X	X	X	X
143	TDPM	X	-	X	-	-
144	TFCO	X	X	-	-	-
145	TIRT	X	-	X	-	-
146	TKIM	X	X	-	X	-
147	TOTO	X	X	-	X	-
148	TPIA	X	X	-	X	-
149	TRIS	X	X	-	X	-
150	TRST	X	X	X	X	X
151	TSPC	X	X	X	X	X
152	ULTJ	X	X	X	X	X
153	UNIT	X	-	X	X	-
154	UNVR	X	X	X	X	X
155	VOKS	X	X	X	X	X
156	WIIM	X	X	X	X	X
157	WOOD	X	X	X	-	-
158	WSBP	X	X	-	X	-
159	WTON	X	X	X	X	X
160	YPAS	X	X	-	-	-
161	ZONE	X	-	X	-	-

Daftar Sampel Penelitian

NO	Kode Emiten	Nama Perusahaan
1	ADES	Aksha Wira International
2	AGII	Aneka Gas Industri
3	AKPI	Argha Karya Prima Industry
4	BIMA	Primarindo Asia Infrastructure
5	BUDI	Budi Starch & Sweetener
6	CPIN	Charoen Pokpand Indonesia
7	EKAD	Ekadharna International
8	GGRM	Gudang Garam
9	HMSP	HM Sampoerna
10	ICBP	Indofood CBP Sukses
11	IGAR	Champion Pacific Indonesia
12	INCI	Intanwijaya Internasional
13	INDF	Indofood Sukses makmur
14	INDS	Indospring
15	INTP	Indocement Tunggul Prakarsa
16	JECC	Jembo Cable Company
17	JPFA	Japfa Comfeed Indonesia
18	KBLM	Kabelindo Murni
19	KLBF	Kalbe Farma
20	LMSH	Lionmesh Prima
21	MLBI	Multi Bintang
22	RICY	Ricky Putra
23	ROTI	Nippon Indosari Corpindo
24	SCCO	Sucaco
25	SMBR	Semen Baturaja
26	SMGR	Semen Indonesia
27	SMSM	Selamat Sempurna
28	TALF	Tunas Alfin
29	TCID	Mandom Indonesia
30	TRST	Trias Sentosa
31	TSPC	Tempo Scan Pacific
34	VOKS	Voksel Electric
35	WIIM	Wisnilak Inti Makmur
36	WTON	Wijaya Karya Beton

Lampiran 4

Tabel Perhitungan Tax Retention Rate (TRR) 2018

KODE PERUSAHAAN	Laba Bersih	Laba Sebelum Pajak	TRRit
ADES	Rp 52.958.000.000	Rp 70.060.000.000	0,755894947
AGII	Rp 114.374.000.000	Rp 147.639.000.000	0,774686905
AKPI	Rp 64.226.271.000	Rp 91.686.890.000	0,700495687
BIMA	Rp 2.349.855.961	Rp 3.179.255.211	0,739121525
BUDI	Rp 50.467.000.000	Rp 71.781.000.000	0,703069057
CPIN	Rp 4.551.485.000.000	Rp 5.907.351.000.000	0,770478172
EKAD	Rp 74.045.187.763	Rp 101.455.415.901	0,729829818
GGRM	Rp 7.793.068.000.000	Rp 10.479.242.000.000	0,743667147
HMSF	Rp 13.538.418.000.000	Rp 17.961.269.000.000	0,753756207
ICBP	Rp 4.658.781.000.000	Rp 6.446.785.000.000	0,722651833
IGAR	Rp 44.672.438.405	Rp 61.747.960.127	0,723464197
INCI	Rp 16.675.673.703	Rp 22.040.417.272	0,75659519
INDF	Rp 4.961.851.000.000	Rp 7.446.966.000.000	0,666291615
INDS	Rp 110.686.883.366	Rp 147.982.768.771	0,747971431
INTP	Rp 1.145.937.000.000	Rp 1.400.228.000.000	0,818393147
JECC	Rp 88.428.879.000	Rp 122.048.569.000	0,724538434
JPFA	Rp 2.253.201.000.000	Rp 3.089.839.000.000	0,729229258
KBLM	Rp 40.675.096.628	Rp 64.508.435.214	0,630539192
KLBF	Rp 2.497.261.964.757	Rp 3.306.399.669.021	0,755281338
LMSH	Rp 2.886.727.390	Rp 5.024.560.665	0,574523343
MLBI	Rp 1.224.807.000.000	Rp 1.671.912.000.000	0,732578629
RICY	Rp 18.480.376.458	Rp 29.841.866.355	0,619276832
ROTI	Rp 127.171.436.363	Rp 186.936.324.915	0,680292802
SCCO	Rp 253.995.332.656	Rp 343.024.583.828	0,740458103
SMBR	Rp 76.074.721.000	Rp 145.356.709.000	0,523365736
SMGR	Rp 3.085.704.236.000	Rp 4.104.959.323.000	0,751701538
SMSM	Rp 633.550.000.000	Rp 828.281.000.000	0,76489742
TALF	Rp 43.976.734.000	Rp 60.866.228.487	0,722514522
TCID	Rp 173.049.442.756	Rp 234.625.954.664	0,73755456
TRST	Rp 63.193.899.099	Rp 36.216.675.439	1,744884044
TSPC	Rp 540.378.145.887	Rp 727.700.178.905	0,7425835
ULTJ	Rp 701.607.000.000	Rp 949.018.000.000	0,739297885
UNVR	Rp 9.109.445.000.000	Rp 12.185.764.000.000	0,747548123
VOKS	Rp 105.468.744.587	Rp 141.989.954.853	0,742790183
WIIM	Rp 51.142.850.919	Rp 70.730.637.719	0,723065033
WTON	Rp 486.640.174.453	Rp 619.251.303.685	0,785852483

Tabel Hasil Perencanaan Pajak (TRR) 2018

No.	Kode Emiten	%
		2018
1	ADES	0,76
2	AGII	0,77
3	AKPI	0,70
4	BIMA	0,74
5	BUDI	0,70
6	CPIN	0,77
7	EKAD	0,73
8	GGRM	0,74
9	HMSP	0,75
10	ICBP	0,72
11	IGAR	0,72
12	INCI	0,76
13	INDF	0,67
14	INDS	0,75
15	INTP	0,82
16	JECC	0,72
17	JPFA	0,73
18	KBLM	0,63
19	KLBF	0,76
20	LMSH	0,57
21	MLBI	0,73
22	RICY	0,62
23	ROTI	0,68
24	SCCO	0,74
25	SMBR	0,52
26	SMGR	0,75
27	SMSM	0,76
28	TALF	0,72
29	TCID	0,74
30	TRST	1,74
31	TSPC	0,74
32	ULTJ	0,74
33	UNVR	0,75
34	VOKS	0,74
35	WIIM	0,72
36	WTON	0,79

Lampiran 6

Tabel Deferred Tax Expense (DTE)

KODE PERUSAHAAN	Beban Pajak Tangguhan	Total Asett-1	DTEit
ADES	Rp 7.122.000.000	Rp 840.236.000.000	0,00847619
AGII	-Rp 12.649.000.000	Rp 6.403.543.000.000	-0,001975313
AKPI	-Rp 12.103.390.000	Rp 2.745.325.833.000	-0,004408726
BIMA	Rp 685.006.500	Rp 89.327.328.853	0,007668499
BUDI	Rp 19.412.000.000	Rp 2.939.456.000.000	0,006603943
CPIN	-Rp 40.477.000.000	Rp 24.532.331.000.000	-0,001649945
EKAD	-Rp 2.042.030.603	Rp 796.767.646.172	-0,002562893
GGRM	Rp 9.873.000.000	Rp 66.759.930.000.000	0,000147888
HMSP	-Rp 39.385.000.000	Rp 43.141.063.000.000	-0,000912935
ICBP	-Rp 68.121.000.000	Rp 31.619.514.000.000	-0,002154397
IGAR	Rp 1.533.665.028	Rp 513.022.591.574	0,002989469
INCI	-Rp 818.148.431	Rp 303.788.390.330	-0,002693152
INDF	-Rp 338.141.000.000	Rp 88.400.877.000.000	-0,003825086
INDS	-Rp 4.302.393.135	Rp 2.434.617.337.849	-0,001767174
INTP	Rp 99.844.000.000	Rp 28.863.676.000.000	0,003459157
JECC	Rp 1.631.055.000	Rp 1.927.985.352.000	0,000845989
JPFA	-Rp 140.756.000.000	Rp 19.959.548.000.000	-0,007052064
KBLM	-Rp 6.950.563.292	Rp 1.235.198.847.468	-0,00562708
KLBF	Rp 12.137.441.060	Rp 16.616.239.416.335	0,000730457
LMSH	Rp 2.169.841.103	Rp 161.163.426.840	0,013463607
MLBI	-Rp 38.172.000.000	Rp 2.510.078.000.000	-0,015207496
RICY	-Rp 1.875.680.166	Rp 1.371.570.948.138	-0,001367541
ROTI	Rp 12.285.461.302	Rp 4.559.573.709.411	0,002694432
SCCO	Rp 1.439.557.922	Rp 4.014.244.589.706	0,000358612
SMBR	Rp 68.017.318.000	Rp 5.060.337.247.000	0,013441262
SMGR	Rp 295.883.273.000	Rp 49.068.650.213.000	0,006029986
SMSM	-Rp 7.065.000.000	Rp 2.443.341.000.000	-0,002891533
TALF	Rp 725.349.487	Rp 921.240.988.517	0,000787361
TCID	-Rp 1.401.851.658	Rp 2.361.807.189.430	-0,00059355
TRST	-Rp 27.227.140.866	Rp 3.332.905.936.010	-0,00816919
TSPC	Rp 5.109.223.456	Rp 7.434.900.309.021	0,000687195
ULTJ	-Rp 1.226.000.000	Rp 5.175.896.000.000	-0,000236867
UNVR	-Rp 39.168.000.000	Rp 18.906.413.000.000	-0,002071678
VOKS	-Rp 2.502.723.048	Rp 2.110.166.496.595	-0,001186031
WIIM	Rp 2.788.237.550	Rp 1.225.712.093.041	0,00227479
WTON	-Rp 3.567.885.761	Rp 7.067.976.095.043	-0,000504796

Tabel Beban Pajak Tangguhan (DTE) 2018

No.	Kode Emiten	%
		2018
1	ADES	0,01
2	AGII	0,00
3	AKPI	0,00
4	BIMA	0,01
5	BUDI	0,01
6	CPIN	0,00
7	EKAD	0,00
8	GGRM	0,00
9	HMSP	0,00
10	ICBP	0,00
11	IGAR	0,00
12	INCI	0,00
13	INDF	0,00
14	INDS	0,00
15	INTP	0,00
16	JECC	0,00
17	JPFA	-0,01
18	KBLM	-0,01
19	KLBF	0,00
20	LMSH	0,01
21	MLBI	-0,02
22	RICY	0,00
23	ROTI	0,00
24	SCCO	0,00
25	SMBR	0,01
26	SMGR	0,01
27	SMSM	0,00
28	TALF	0,00
29	TCID	0,00
30	TRST	-0,01
31	TSPC	0,00
32	ULTJ	0,00
33	UNVR	0,00
34	VOKS	0,00
35	WIIM	0,00
36	WTON	0,00

Lampiran 8

Tabel Perhitungan Discretionary Accrual (DA)

No.	Kode Emiten	Tahun	TACr		TACr	TACr-1		TACr-1	Ait-1	DA
			Nit	CFOr		Nit	CFOr			
1	ADES	2018	Rp 52.958.000.000	Rp 146.588.000.000	-Rp 93.630.000.000	Rp 38.242.000.000	Rp 87.199.000.000	-Rp 48.957.000.000	Rp 840.236.000.000	0,053167205
2	AGH	2018	Rp 114.374.000.000	Rp 311.207.000.000	-Rp 196.833.000.000	Rp 97.598.000.000	Rp 213.726.000.000	-Rp 116.128.000.000	Rp 6.403.543.000.000	0,012603179
3	AKPI	2018	Rp 64.226.271.000	-Rp 16.883.236	Rp 64.243.154.236	Rp 13.333.970.000	Rp 145.628.143.000	-Rp 132.294.173.000	Rp 2.745.325.833.000	0,0715898
4	BIMA	2018	Rp 2.349.855.961	-Rp 885.231.753	Rp 3.235.087.714	Rp 15.795.652.032	Rp 9.669.781.404	Rp 6.125.870.628	Rp 89.327.328.853	0,032361685
5	BUDI	2018	Rp 50.467.000.000	Rp 26.016.000.000	Rp 24.451.000.000	Rp 45.691.000.000	Rp 69.285.000.000	-Rp 23.594.000.000	Rp 2.939.456.000.000	0,016344861
6	CPN	2018	Rp 4.551.333.000.000	Rp 5.035.954.000.000	-Rp 484.621.000.000	Rp 2.496.787.000.000	Rp 1.624.465.000.000	Rp 872.322.000.000	Rp 24.532.331.000.000	0,055312436
7	EKAD	2018	Rp 74.045.187.763	Rp 61.219.347.295	Rp 12.825.840.468	Rp 76.195.665.729	Rp 51.605.876.745	Rp 24.589.788.984	Rp 796.767.646.172	0,014764591
8	GGRM	2018	Rp 7.793.068.000.000	Rp 11.224.700.000.000	-Rp 3.431.632.000.000	Rp 7.755.347.000.000	Rp 8.204.579.000.000	-Rp 449.232.000.000	Rp 66.759.930.000.000	0,044673504
9	HMSP	2018	Rp 13.538.418.000.000	Rp 20.193.483.000.000	-Rp 6.655.065.000.000	Rp 12.670.534.000.000	Rp 15.376.315.000.000	-Rp 2.705.781.000.000	Rp 43.141.063.000.000	0,091543502
10	ICBP	2018	Rp 4.658.781.000.000	Rp 4.653.375.000.000	Rp 5.406.000.000	Rp 3.543.173.000.000	Rp 5.174.368.000.000	-Rp 1.631.195.000.000	Rp 31.619.514.000.000	0,051759208
11	IGAR	2018	Rp 44.672.438.405	Rp 2.010.760.208	Rp 42.661.678.197	Rp 72.376.683.136	Rp 88.100.059.088	-Rp 15.723.375.952	Rp 513.022.591.574	0,11380601
12	INCI	2018	Rp 16.675.673.703	Rp 12.092.574.806	Rp 4.583.098.897	Rp 16.554.272.131	Rp 12.507.667.355	Rp 4.046.604.776	Rp 303.788.390.330	0,001766013
13	INDF	2018	Rp 4.961.851.000.000	Rp 5.935.829.000.000	-Rp 973.978.000.000	Rp 5.145.063.000.000	Rp 6.507.803.000.000	-Rp 1.362.740.000.000	Rp 88.400.877.000.000	0,004397177
14	INDS	2018	Rp 110.686.883.366	Rp 133.733.783.003	-Rp 23.046.899.637	Rp 113.639.559.901	Rp 320.252.084.705	-Rp 206.612.544.804	Rp 2.434.617.337.849	0,075398151
15	INTP	2018	Rp 1.145.937.000.000	Rp 1.984.532.000.000	-Rp 838.595.000.000	Rp 1.859.818.000.000	Rp 2.781.805.000.000	-Rp 921.987.000.000	Rp 28.663.676.000.000	0,002889168
16	JECC	2018	Rp 88.428.879.000	Rp 7.444.003.000	Rp 80.984.876.000	Rp 83.358.370.000	Rp 85.948.536.000	-Rp 2.593.166.000	Rp 1.927.985.352.000	0,043349936
17	JPFA	2018	Rp 2.253.201.000.000	Rp 1.840.529.000.000	Rp 412.672.000.000	Rp 1.107.810.000.000	Rp 770.662.000.000	Rp 337.148.000.000	Rp 19.959.548.000.000	0,003783853
18	KBLM	2018	Rp 40.675.096.628	Rp 49.396.645.050	-Rp 8.721.548.422	Rp 43.994.949.645	-Rp 5.645.375.903	Rp 49.640.325.548	Rp 1.235.198.847.468	0,047248971
19	KLBF	2018	Rp 2.497.261.964.757	Rp 2.770.775.949.459	-Rp 273.513.984.702	Rp 2.453.251.410.604	Rp 2.008.316.536.066	Rp 444.934.874.538	Rp 16.616.239.416.335	0,043237553
20	LMSH	2018	Rp 2.886.727.390	-Rp 1.984.921.568	Rp 4.871.648.958	Rp 12.967.113.850	Rp 15.388.660.677	-Rp 2.421.546.827	Rp 161.163.426.840	0,045253417
21	MLBI	2018	Rp 1.224.807.000.000	Rp 1.412.515.000.000	-Rp 187.708.000.000	Rp 1.322.067.000.000	Rp 1.331.611.000.000	-Rp 9.544.000.000	Rp 2.510.078.000.000	0,070979468
22	RICY	2018	Rp 18.480.376.458	Rp 170.012.017.007	-Rp 151.531.640.549	Rp 16.558.562.698	Rp 212.819.926.508	-Rp 196.261.363.810	Rp 1.371.570.948.138	0,032612038
23	ROTI	2018	Rp 127.171.436.363	Rp 295.922.456.326	-Rp 168.751.019.963	Rp 135.364.021.139	Rp 370.617.213.073	-Rp 235.253.191.934	Rp 4.559.573.709.411	0,014585173
24	SCCO	2018	Rp 253.995.332.656	-Rp 133.493.168.560	Rp 387.488.501.216	Rp 269.730.298.809	-Rp 70.250.625.762	Rp 339.980.924.571	Rp 4.014.244.589.706	0,011834749
25	SMBR	2018	Rp 76.074.721.000	Rp 64.469.290.000	Rp 11.605.431.000	Rp 146.648.432.000	Rp 183.236.105.000	-Rp 36.587.673.000	Rp 5.060.337.247.000	0,009523694
26	SMGR	2018	Rp 3.085.704.236.000	Rp 4.462.460.482.000	-Rp 1.376.756.246.000	Rp 2.043.025.914.000	Rp 2.745.186.809.000	-Rp 702.160.895.000	Rp 49.068.650.213.000	0,013747991
27	SMSM	2018	Rp 633.550.000.000	Rp 542.647.000.000	Rp 90.903.000.000	Rp 555.388.000.000	Rp 446.032.000.000	Rp 109.356.000.000	Rp 2.443.341.000.000	0,007552364
28	TALF	2018	Rp 43.976.734.000	Rp 29.787.392.473	Rp 14.189.341.527	Rp 21.465.836.784	Rp 804.193.508	-Rp 20.661.643.276	Rp 921.240.988.517	0,007025634
29	TCID	2018	Rp 173.049.442.756	Rp 193.367.434.215	-Rp 20.317.991.459	Rp 179.126.382.068	Rp 363.708.428.317	-Rp 184.582.046.249	Rp 2.361.807.189.430	0,069550154
30	TRST	2018	Rp 63.193.899.099	Rp 118.453.889.096	-Rp 55.259.989.997	Rp 38.199.681.742	Rp 229.411.066.077	-Rp 191.211.384.335	Rp 3.332.905.936.010	0,040790648
31	TSPC	2018	Rp 540.378.145.887	Rp 389.088.123.975	Rp 151.290.021.912	Rp 557.339.581.996	Rp 544.164.330.634	Rp 13.175.251.362	Rp 7.434.900.309.021	0,018576546
32	ULTJ	2018	Rp 701.607.000.000	Rp 575.823.000.000	Rp 125.784.000.000	Rp 711.681.000.000	Rp 1.072.516.000.000	-Rp 360.835.000.000	Rp 5.175.896.000.000	0,094016379
33	UNVR	2018	Rp 9.109.445.000.000	Rp 7.914.537.000.000	Rp 1.194.908.000.000	Rp 7.094.562.000.000	Rp 7.059.862.000.000	-Rp 55.300.000.000	Rp 18.906.413.000.000	0,066126134
34	VOKS	2018	Rp 105.468.744.587	Rp 67.756.473.097	Rp 37.712.271.490	Rp 166.204.959.339	Rp 68.692.517.377	Rp 97.512.441.962	Rp 2.110.166.496.595	0,028339077
35	WIIM	2018	Rp 51.142.850.919	Rp 140.978.069.476	-Rp 89.835.218.557	Rp 40.589.790.851	Rp 194.599.188.956	-Rp 154.009.398.105	Rp 1.225.712.093.041	0,05235665
36	WTON	2018	Rp 486.640.174.453	Rp 733.378.642.718	-Rp 246.738.468.265	Rp 340.458.859.391	Rp 556.143.968.917	-Rp 215.685.109.526	Rp 7.067.976.095.043	0,004393529

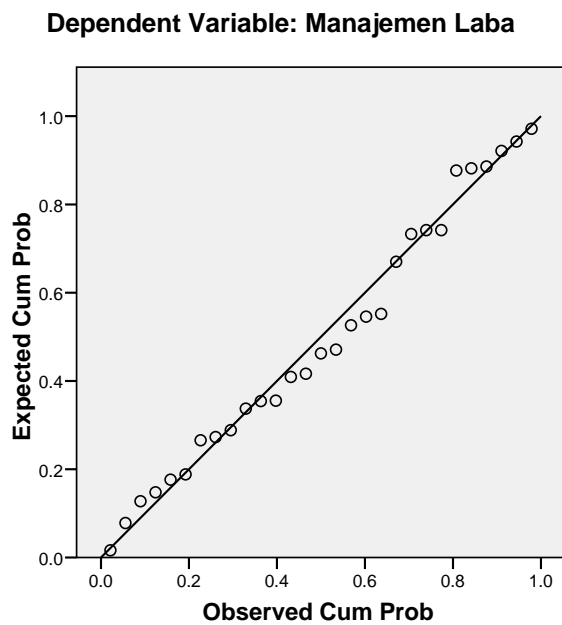
Tabel Perhitungan Manajemen Laba (DA)

No.	Kode Emiten	%
		2018
1	ADES	-0,05
2	AGII	-0,01
3	AKPI	0,07
4	BIMA	-0,03
5	BUDI	0,02
6	CPIN	-0,06
7	EKAD	-0,01
8	GGRM	-0,04
9	HMSP	-0,09
10	ICBP	0,05
11	IGAR	0,11
12	INCI	0,00
13	INDF	0,00
14	INDS	0,08
15	INTP	0,00
16	JECC	0,04
17	JPFA	0,00
18	KBLM	-0,05
19	KLBF	-0,04
20	LMSH	0,05
21	MLBI	-0,07
22	RICY	0,03
23	ROTI	0,01
24	SCCO	0,01
25	SMBR	0,01
26	SMGR	-0,01
27	SMSM	-0,01
28	TALF	-0,01
29	TCID	0,07
30	TRST	0,04
31	TSPC	0,02
32	ULTJ	0,09
33	UNVR	0,07
34	VOKS	-0,03
35	WIIM	0,05
36	WTON	0,00

Hasil Output SPSS
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	36	-,09	,11	,0089	,04774
Perencanaan Pajak	36	,52	1,74	,7497	,17945
Beban Pajak Tangguhan	36	-,02	,01	,0003	,00609
Valid N (listwise)	36				

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		29
Normal Parameters(a,b)	Mean	,0037759
	Std. Deviation	,04892613
Most Extreme Differences	Absolute	,111
	Positive	,111
	Negative	-,088
Kolmogorov-Smirnov Z		,599
Asymp. Sig. (2-tailed)		,866

a Test distribution is Normal.

b Calculated from data.

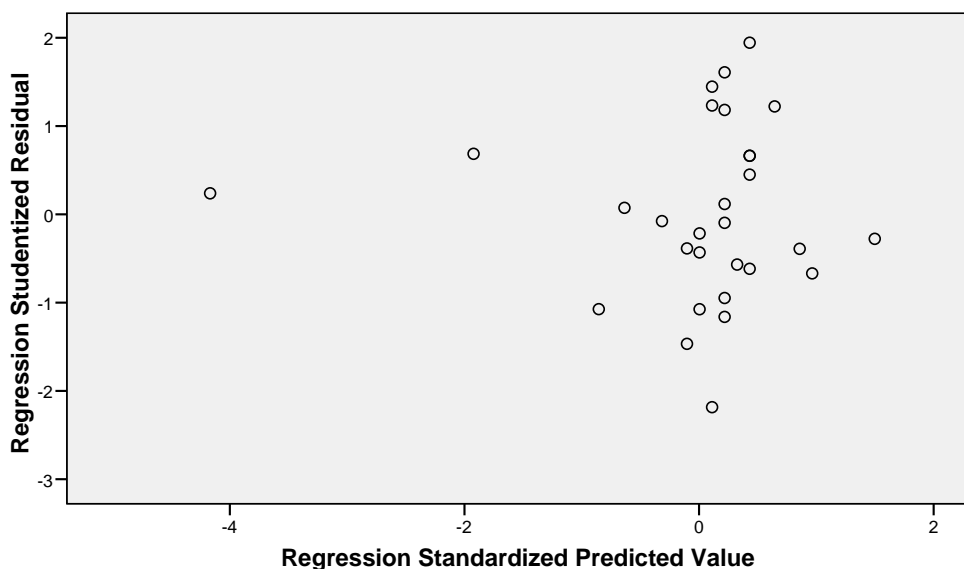
Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,178	,163		1,094	,284		
	Perencanaan Pajak	-,221	,221	-,183	-,999	,327	,958	1,044
	Beban Pajak Tangguhan	4,649	2,095	,406	2,219	,035	,958	1,044

a Dependent Variable: Manajemen Laba

Scatterplot

Dependent Variable: Manajemen Laba



Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,409(a)	,168	,103	,04788	1,903

a Predictors: (Constant), Beban Pajak Tangguhan, Perencanaan Pajak

b Dependent Variable: Manajemen Laba

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,012	2	,006	2,616	,092(a)
	Residual	,060	26	,002		
	Total	,072	28			

a Predictors: (Constant), Beban Pajak Tangguhan, Perencanaan Pajak

b Dependent Variable: Manajemen Laba



PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH GRESIK



**BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2019 / 2020
Nomer : 206/II.3.UMG/Akun/E/2020**

Pada hari ini **Senin**, Tanggal **20 Juli 2020**, pukul **10.30 - 12.00**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nancy

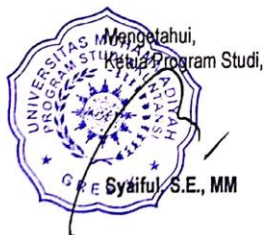
Nama Mahasiswa : **Vira Nindya ~~Merey~~-Yunita**
NIM : **16 321 057**
Judul Skripsi : **Pengaruh Perencanaan Pajak dan Beban Pajak Tangguhan Terhadap Manajemen Laba**

Dosen Pembimbing I : **Dr. Tumirin, SE., M.Si**
Dosen Pembimbing II : **Wiwik Pradiana, S.E., MM**
Penguji I : **Suwandi, S.E., MA**
Penguji II : **-**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Dr. Tumirin, SE., M.Si	Ketua	
2	Wiwik Pradiana, S.E., MM	Sekretaris	
3	Suwandi, S.E., MA	Anggota	
4	-	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :

Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)



Catatan :
*) Coret yang tidak perlu

Gresik, 20 Juli 2020,
Ketua Tim Penguji,

Dr. Tumirin, SE., M.Si

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19 September 2015

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