

LAMPIRAN

Lampiran 1 Daftar Perusahaan

| No. | Kode | Nama Emiten |
|-----|------|--------------------------------|
| 1 | ADES | Akasha Wira International Tbk |
| 2 | AKPI | Argha Karya Prima Industry Tbk |
| 3 | ALDO | Alkindo Naratama Tbk |
| 4 | AMFG | Asahimas Citra Mulia Tbk |
| 5 | ARNA | Arwana Citra Mulia Tbk |
| 6 | ASII | Astra International Tbk |
| 7 | AUTO | Astra Auto Part Tbk |
| 8 | BATA | Sepatu Bata Tbk |
| 9 | BUDI | Budi Acid Jaya Tbk |
| 10 | CPIN | Charoen Pokphand Indonesia Tbk |
| 11 | DLTA | Delta Djakarta Tbk |
| 12 | DVLA | Darya Varia Laboratoria Tbk |
| 13 | EKAD | Ekadharna Internasional Tbk |
| 14 | GGRM | Gudang Garam Tbk |
| 15 | HMSP | Hanjaya Mandala Sampoerna Tbk |
| 16 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 17 | IGAR | Champion Pasific Indonesia Tbk |
| 18 | INAI | Indal Aluminium Industry Tbk |
| 19 | INCI | Intan Wijaya Internasional Tbk |
| 20 | INDF | Indofood Sukses Makmur Tbk |
| 21 | INDS | Indospring Tbk |
| 22 | INTP | Indocement Tunggul Prakasa Tbk |
| 23 | JECC | Jembo Cable Company Tbk |
| 24 | JPFA | Japfa Comfeed Indonesia Tbk |
| 25 | KAEF | Kimia Farma Tbk |
| 26 | KBLI | KMI Wire and Cable Tbk |
| 27 | KBLM | Kabelindo Murni Tbk |
| 28 | KDSI | Kedawung Setia Industrial Tbk |
| 29 | KLBF | Kalbe Farma Tbk |
| 30 | LION | Lion Metal Works Tbk |
| 31 | LMSH | Lionmesh Prima Tbk |
| 32 | MERK | Merck Tbk |
| 33 | MLBI | Multi Bintang Indonesia Tbk |
| 34 | MYOR | Mayora Indah Tbk |
| 35 | PICO | Pelangi Indah Canindo Tbk |

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| 36 | PYFA | Pyramid Farma Tbk |
| 37 | RICY | Ricky Putra Globalindo Tbk |
| 38 | ROTI | Nippon Indosari Corporindo Tbk |
| 39 | SCCO | Supreme Cable Manufacturing and Commerce Tbk |
| 40 | SIDO | Industri Jamu dan Farm asi Sido Muncul Tbk |
| 41 | SKBM | Sekar Bumi Tbk |
| 42 | SKLT | Sekar Laut Tbk |
| 43 | SMGR | Semen Gresik Tbk |
| 44 | SMSM | Selamat Sempurna Tbk |
| 45 | SRSN | Indo Acitama Tbk |
| 46 | STAR | Star Petrochem Tbk |
| 47 | STTP | Siantar Top Tbk |
| 48 | TALF | Tunas Alfin Tbk |
| 49 | TCID | Mandom Indonesia Tbk |
| 50 | TOTO | Surya Toto Indonesia Tbk |
| 51 | TRIS | Trisula International Tbk |
| 52 | TRST | Trias Santosa Tbk |
| 53 | TSPC | Tempo Scan Pasific Tbk |
| 54 | ULTJ | Ultrajaya Milk Industry and Trading Company Tbk |
| 55 | UNVR | Unilever Indonesia Tbk |
| 56 | WIIM | Wismilak Inti Makmur Tbk |
| 57 | WTON | Wijaya Karya Beton Tbk |

Lampiran 2 Hasil Perhitungan Manajemen Laba

| No. | Kode Perusahaan | 2015 | 2016 | 2017 | 2018 |
|-----|-----------------|------------|-------------|--------------|--------------|
| 1 | ADES | 0.18752068 | 0.085680701 | -0.135150193 | -0.115525736 |
| 2 | AKPI | -0.0447087 | 0.028992504 | -0.1055735 | -0.081603986 |
| 3 | ALDO | 0.38726155 | 0.16219622 | -0.043152816 | -0.270064405 |
| 4 | AMFG | 0.09056542 | 0.027298419 | -0.131126998 | 0.002135412 |
| 5 | ARNA | -0.0147666 | 0.058661835 | -0.065976574 | -0.168560459 |
| 6 | ASII | 0.15939237 | 0.061246411 | -0.036325107 | -0.111553498 |
| 7 | AUTO | 0.14564991 | 0.068729052 | -0.034919805 | -0.169991719 |
| 8 | BATA | 0.28695627 | 0.105966268 | -0.057419539 | -0.191703019 |
| 9 | BUDI | -0.0128099 | 0.030585292 | -0.10845875 | -0.085643159 |
| 10 | CPIN | 0.2269646 | 0.11130609 | -0.002566389 | -0.368305293 |
| 11 | DLTA | 0.15710022 | 0.064808337 | -0.015632218 | -0.121552636 |
| 12 | DVLA | 0.25451208 | 0.081860141 | -0.030753044 | -0.174499597 |
| 13 | EKAD | 0.30416907 | 0.077928038 | -0.073618751 | -0.112960813 |
| 14 | GGRM | 0.23875203 | 0.093612286 | -0.041648079 | -0.230882729 |
| 15 | HMSP | 0.90370508 | 0.231251647 | -0.018813678 | -0.46982298 |
| 16 | ICBP | 0.29013528 | 0.107135038 | -0.044568001 | -0.192117082 |
| 17 | IGAR | 0.5089537 | 0.183785898 | -0.048486567 | -0.271502966 |
| 18 | INAI | 0.39696646 | 0.086419633 | -0.088977773 | -0.153329131 |
| 19 | INCI | 0.16092823 | 0.045836077 | -0.01502298 | -0.14643952 |
| 20 | INDF | 0.1062846 | 0.051296464 | -0.059342399 | -0.09567997 |
| 21 | INDS | -0.0558214 | 0.025807368 | -0.06445637 | -0.118074537 |
| 22 | INTP | -0.0233933 | 0.019707681 | -0.097835706 | -0.035413853 |
| 23 | JECC | 0.34734353 | 0.120648035 | -0.051704732 | -0.263626158 |
| 24 | JPFA | 0.31446115 | 0.121798351 | -0.053363959 | -0.084858753 |
| 25 | KAEF | 0.42451232 | 0.148821572 | -0.047507038 | -0.170420227 |
| 26 | KBLI | 0.46171867 | 0.150945412 | -0.048157353 | -0.22740357 |
| 27 | KBLM | 0.28694234 | 0.119355684 | -0.104737207 | -0.126003656 |
| 28 | KDSI | 0.38569257 | 0.138923333 | -0.025728121 | -0.299427676 |
| 29 | KLBF | 0.31781151 | 0.113980831 | -0.053129137 | -0.200618575 |
| 30 | LION | 0.12057051 | 0.046374381 | -0.034374809 | -0.103236021 |
| 31 | LMSH | 0.24311247 | 0.087149321 | 0.010274616 | -0.26579775 |
| 32 | MERK | 0.37704213 | 0.142243318 | 0.000105382 | -0.109101611 |
| 33 | MLBI | 0.12608664 | 0.104094657 | -0.07909035 | -0.200907483 |
| 34 | MYOR | 0.29540782 | 0.129775722 | -0.0039419 | -0.273885025 |
| 35 | PICO | 0.27366917 | 0.100030761 | -0.002604988 | -0.187717272 |
| 36 | PYFA | 0.18687402 | 0.100427807 | -0.07836806 | -0.227758593 |
| 37 | RICY | 0.16470042 | 0.079641206 | 0.004233227 | -0.257992823 |
| 38 | ROTI | -0.0354541 | 0.040662023 | -0.12521477 | -0.047905899 |

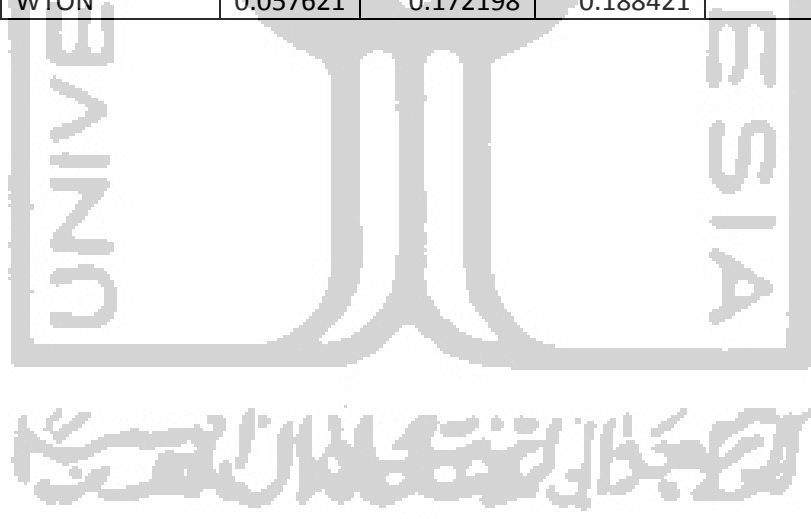
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|----|------|------------|-------------|--------------|--------------|
| 39 | SCCO | 0.57976125 | 0.19080755 | -0.060995479 | -0.190798002 |
| 40 | SIDO | 0.09869843 | 0.060968889 | -0.07183008 | -0.05315901 |
| 41 | SKBM | 0.37495473 | 0.151190219 | -0.019751186 | -0.189678791 |
| 42 | SKLT | 0.52747962 | 0.157428775 | -0.071782038 | -0.251789744 |
| 43 | SMGR | -0.0719072 | 0.011223061 | -0.124642456 | -0.024188955 |
| 44 | SMSM | 0.33096078 | 0.045210067 | -0.100294616 | -0.273314384 |
| 45 | SRSN | 0.25040146 | 0.060670388 | -0.054364046 | -0.132463454 |
| 46 | STAR | -0.083763 | -0.00902957 | -0.094696959 | 0.025433989 |
| 47 | STTP | 0.23562602 | 0.093233785 | -0.073250804 | -0.177169056 |
| 48 | TALF | 0.20176304 | 0.035605137 | -0.092907421 | -0.066857232 |
| 49 | TCID | 0.16946164 | 0.083644135 | -0.062930213 | -0.166545738 |
| 50 | TOTO | 0.17790079 | 0.059966336 | -0.047510063 | -0.116319095 |
| 51 | TRIS | 0.43450535 | 0.137244304 | -0.083588835 | -0.281133614 |
| 52 | TRST | -0.0423996 | 0.025078182 | -0.104507349 | -0.043614539 |
| 53 | TSPC | 0.34513235 | 0.119145019 | -0.042100564 | -0.22760295 |
| 54 | ULTJ | 0.31506414 | 0.108050173 | -0.049593856 | -0.16767245 |
| 55 | UNVR | 0.55781541 | 0.203089541 | -0.092732253 | -0.365417004 |
| 56 | WIIM | 0.34016254 | 0.110041663 | -0.071876789 | -0.198043155 |
| 57 | WTON | -0.0314286 | 0.037290627 | -0.011362239 | -0.125939237 |



Lampiran 3 Hasil Perencanaan Pajak

| No. | Kode Perusahaan | 2015 | 2016 | 2017 | 2018 |
|-----|-----------------|----------|----------|----------|----------|
| 1 | ADES | 0.092235 | 0.05977 | 0.251551 | 0.248115 |
| 2 | AKPI | 0.45942 | 0.310177 | 0.580871 | 0.299504 |
| 3 | ALDO | 0.255563 | 0.254609 | 0.248212 | 0.256994 |
| 4 | AMFG | 0.264757 | 0.252802 | 0.393464 | 0.410229 |
| 5 | ARNA | 0.254458 | 0.262135 | 0.264856 | 0.252785 |
| 6 | ASII | 0.204636 | 0.177549 | 0.206569 | 0.217831 |
| 7 | AUTO | 0.255757 | 0.255023 | 0.230576 | 0.209807 |
| 8 | BATA | 0.129595 | 0.353287 | 0.325307 | 0.268451 |
| 9 | BUDI | 0.595741 | 0.268928 | 0.251164 | 0.296931 |
| 10 | CPIN | 0.196802 | 0.434738 | 0.233104 | 0.229522 |
| 11 | DLTA | 0.232426 | 0.221798 | 0.241835 | 0.233696 |
| 12 | DVLA | 0.253004 | 0.290712 | 0.282552 | 0.264591 |
| 13 | EKAD | 0.290568 | 0.234389 | 0.000622 | 0.27017 |
| 14 | GGRM | 0.252736 | 0.252874 | 0.256902 | 0.256333 |
| 15 | HMSP | 0.256185 | 0.249786 | 0.250034 | 0.246244 |
| 16 | ICBP | 0.270969 | 0.272176 | 0.319479 | 0.277348 |
| 17 | IGAR | 0.18692 | 0.276367 | 0.244224 | 0.276536 |
| 18 | INAI | 0.498973 | 0.388046 | 0.26085 | 2.035346 |
| 19 | INCI | 0.117581 | 0.248663 | 0.250173 | 0.243405 |
| 20 | INDF | 0.348719 | 0.342948 | 0.328194 | 0.333708 |
| 21 | INDS | 0.532239 | 0.175985 | 0.291263 | 0.252029 |
| 22 | INTP | 0.228147 | 0.066579 | 0.187139 | 0.181607 |
| 23 | JECC | 0.709914 | 0.245132 | 0.253246 | 0.275462 |
| 24 | JPFA | 0.248242 | 0.21506 | 0.363545 | 0.270771 |
| 25 | KAEF | 0.251772 | 0.290915 | 0.023036 | 0.304527 |
| 26 | KBLI | 0.231111 | 0.134128 | 0.163006 | 0.237319 |
| 27 | KBLM | 0.405738 | 0.431206 | 0.012421 | 0.369461 |
| 28 | KDSI | 0.22966 | 0.260143 | 0.261322 | 0.261591 |
| 29 | KLBF | 0.24374 | 0.239488 | 0.243101 | 0.244719 |
| 30 | LION | 0.212708 | 0.225456 | 0.539889 | 0.386009 |
| 31 | LMSH | 0.489268 | 0.336503 | 0.258524 | 0.425477 |
| 32 | MERK | 0.265005 | 0.284173 | 0.296948 | 0.255548 |
| 33 | MLBI | 0.264462 | 0.256068 | 0.257274 | 0.267421 |
| 34 | MYOR | 0.237893 | 0.247609 | 0.254211 | 0.260925 |
| 35 | PICO | 0.141875 | 0.204583 | 0.125985 | 0.116373 |
| 36 | PYFA | 0.340327 | 0.270379 | 0.257507 | 0.253579 |
| 37 | RICY | 0.393437 | 0.364141 | 0.416597 | 0.380723 |

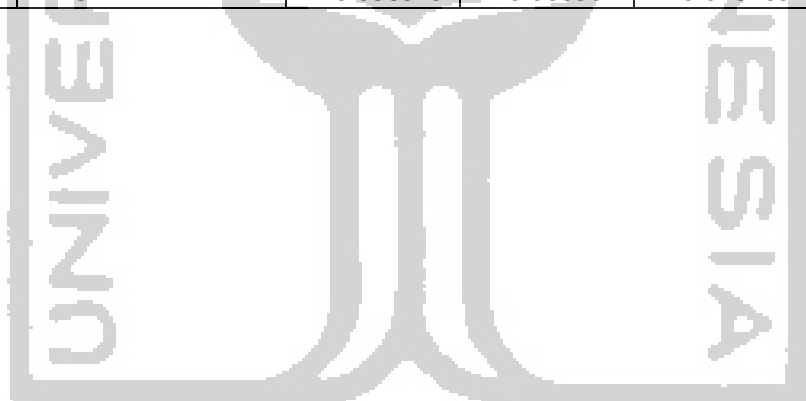
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|----|------|----------|----------|----------|----------|
| 38 | ROTI | 0.284765 | 0.242651 | 0.272812 | 0.319707 |
| 39 | SCCO | 0.227786 | 0.225223 | 0.218695 | 0.259542 |
| 40 | SIDO | 0.219351 | 0.236149 | 0.217176 | 0.235053 |
| 41 | SKBM | 0.251339 | 0.268241 | 0.18515 | 0.236162 |
| 42 | SKLT | 0.314872 | 0.25418 | 0.175044 | 0.192418 |
| 43 | SMGR | 0.226542 | 0.116938 | 0.256147 | 0.248298 |
| 44 | SMSM | 0.170809 | 0.237031 | 0.229311 | 0.235103 |
| 45 | SRSN | 0.251507 | 0.458667 | 0.066984 | 0.238184 |
| 46 | STAR | 0.884044 | 0.921991 | 0.875015 | 0.971211 |
| 47 | STTP | 0.199565 | 0.200093 | 0.251335 | 0.214373 |
| 48 | TALF | 0.09681 | 0.291114 | 0.32823 | 0.277485 |
| 49 | TCID | 0.066277 | 0.268274 | 0.263106 | 0.262445 |
| 50 | TOTO | 0.252473 | 0.329285 | 0.261412 | 0.232978 |
| 51 | TRIS | 0.253559 | 0.474151 | 0.349689 | 0.190925 |
| 52 | TRST | 0.504595 | 0.456991 | 2.052633 | 0.751785 |
| 53 | TSPC | 0.251576 | 0.241272 | 0.250979 | 0.257416 |
| 54 | ULTJ | 0.253434 | 0.238779 | 0.30651 | 0.260702 |
| 55 | UNVR | 0.233333 | 0.254461 | 0.252581 | 0.252452 |
| 56 | WIIM | 0.263436 | 0.222245 | 0.255114 | 0.276935 |
| 57 | WTON | 0.057621 | 0.172198 | 0.188421 | 0.214148 |



Lampiran 4 Hasil Profitabilitas

| No. | Kode Perusahaan | 2015 | 2016 | 2017 | 2018 |
|-----|-----------------|----------|----------|----------|----------|
| 1 | ADES | 0.050272 | 0.072902 | 0.045513 | 0.040581 |
| 2 | AKPI | 0.009588 | 0.020029 | 0.004857 | 0.001811 |
| 3 | ALDO | 0.065788 | 0.061486 | 0.058222 | 0.054658 |
| 4 | AMFG | 0.079935 | 0.047311 | 0.006153 | 0.000782 |
| 5 | ARNA | 0.04977 | 0.059211 | 0.076301 | 0.095715 |
| 6 | ASII | 0.063614 | 0.069894 | 0.078354 | 0.064553 |
| 7 | AUTO | 0.022505 | 0.033083 | 0.037107 | 0.028079 |
| 8 | BATA | 0.162865 | 0.052478 | 0.062703 | 0.053125 |
| 9 | BUDI | 0.006452 | 0.013174 | 0.015544 | 0.008204 |
| 10 | CPIN | 0.07424 | 0.09194 | 0.101816 | 0.130066 |
| 11 | DLTA | 0.184957 | 0.212481 | 0.208655 | 0.166329 |
| 12 | DVLA | 0.078396 | 0.099312 | 0.098879 | 0.096272 |
| 13 | EKAD | 0.120711 | 0.129089 | 0.095631 | 0.082633 |
| 14 | GGRM | 0.101611 | 0.105997 | 0.116168 | 0.086327 |
| 15 | HMSP | 0.272642 | 0.300229 | 0.2937 | 0.197301 |
| 16 | ICBP | 0.110056 | 0.125642 | 0.112057 | 0.10509 |
| 17 | IGAR | 0.133919 | 0.157704 | 0.141079 | 0.067394 |
| 18 | INAI | 0.021511 | 0.026551 | 0.03184 | 0.020762 |
| 19 | INCI | 0.100036 | 0.037085 | 0.054493 | 0.047589 |
| 20 | INDF | 0.035192 | 0.064094 | 0.058507 | 0.037297 |
| 21 | INDS | 0.000757 | 0.020004 | 0.046677 | 0.044192 |
| 22 | INTP | 0.157631 | 0.128362 | 0.064435 | 0.023192 |
| 23 | JECC | 0.001814 | 0.083431 | 0.043234 | 0.035446 |
| 24 | JPFA | 0.030565 | 0.112805 | 0.052531 | 0.077931 |
| 25 | KAEF | 0.073648 | 0.058882 | 0.054425 | 0.026196 |
| 26 | KBLI | 0.074347 | 0.178655 | 0.119112 | 0.030916 |
| 27 | KBLM | 0.0195 | 0.033243 | 0.036066 | 0.00783 |
| 28 | KDSI | 0.009745 | 0.041258 | 0.05192 | 0.04015 |
| 29 | KLBF | 0.150236 | 0.154599 | 0.147022 | 0.104595 |
| 30 | LION | 0.071979 | 0.061745 | 0.013613 | 0.029522 |
| 31 | LMSH | 0.014534 | 0.038401 | 0.080459 | 0.077677 |
| 32 | MERK | 0.302255 | 0.288891 | 0.242938 | 0.155839 |
| 33 | MLBI | 0.236527 | 0.431698 | 0.526704 | 0.506615 |
| 34 | MYOR | 0.110223 | 0.107463 | 0.109344 | 0.062629 |
| 35 | PICO | 0.024721 | 0.021538 | 0.023359 | 0.01216 |
| 36 | PYFA | 0.0193 | 0.030805 | 0.044668 | 0.02295 |
| 37 | RICY | 0.011238 | 0.01089 | 0.012047 | 0.003182 |
| 38 | ROTI | 0.099965 | 0.095826 | 0.029688 | 0.01633 |

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|----|------|----------|----------|----------|----------|
| 39 | SCCO | 0.089739 | 0.139021 | 0.086001 | 0.046518 |
| 40 | SIDO | 0.156458 | 0.160839 | 0.16902 | 0.148306 |
| 41 | SKBM | 0.05252 | 0.022508 | 0.015946 | 0.012323 |
| 42 | SKLT | 0.053212 | 0.036333 | 0.036101 | 0.028138 |
| 43 | SMGR | 0.118613 | 0.10254 | 0.041725 | 0.040754 |
| 44 | SMSM | 0.187387 | 0.222616 | 0.22718 | 0.072317 |
| 45 | SRSN | 0.027008 | 0.015417 | 0.027115 | 0.046784 |
| 46 | STAR | 0.000421 | 0.00067 | 0.000967 | 0.000228 |
| 47 | STTP | 0.096743 | 0.074549 | 0.092222 | 0.07778 |
| 48 | TALF | 0.077653 | 0.034182 | 0.023301 | 0.033346 |
| 49 | TCID | 0.261503 | 0.074166 | 0.075843 | 0.06177 |
| 50 | TOTO | 0.116922 | 0.065299 | 0.246258 | 0.081148 |
| 51 | TRIS | 0.076474 | 0.039414 | 0.026055 | 0.029556 |
| 52 | TRST | 0.00754 | 0.01027 | 0.011461 | 0.007638 |
| 53 | TSPC | 0.084207 | 0.082829 | 0.074963 | 0.057018 |
| 54 | ULTJ | 0.147769 | 0.167443 | 0.137206 | 0.111358 |
| 55 | UNVR | 0.372017 | 0.381631 | 0.370486 | 0.465885 |
| 56 | WIIM | 0.097625 | 0.078522 | 0.033115 | 0.024568 |
| 57 | WTON | 0.038549 | 0.060507 | 0.048169 | 0.035999 |



جامعة الإسلام العالمية

Lampiran 5 Asimetri Informasi

| No. | Kode Perusahaan | 2015 | 2016 | 2017 | 2018 |
|-----|-----------------|------------|------------|----------|------------|
| 1 | ADES | 0.002743 | 0.002075 | 0.002690 | 0.003281 |
| 2 | AKPI | 0.191349 | 0.237272 | 0.106698 | 0.037386 |
| 3 | ALDO | 0.001316 | (0.011729) | 0.254717 | 0.003484 |
| 4 | AMFG | 0.004756 | 0.005445 | 0.003450 | 0.003628 |
| 5 | ARNA | 0.001944 | 0.002394 | 0.003853 | 0.001973 |
| 6 | ASII | 0.000772 | 0.000699 | 0.000752 | 0.000823 |
| 7 | AUTO | 0.004661 | 0.002927 | 0.005714 | 0.000824 |
| 8 | BATA | 0.009972 | 0.007700 | 0.005947 | 0.005086 |
| 9 | BUDI | 0.004265 | 0.002601 | 0.002144 | 0.002102 |
| 10 | CPIN | 0.000973 | 0.001213 | 0.002259 | 0.000778 |
| 11 | DLTA | 0.067228 | 0.004587 | 0.004294 | 0.006109 |
| 12 | DVLA | 0.006500 | 0.004832 | 0.006348 | 0.004875 |
| 13 | EKAD | 0.004600 | 0.002389 | 0.002313 | 0.002849 |
| 14 | GGRM | 0.001101 | 0.000741 | 0.000286 | 0.000535 |
| 15 | HMSP | 0.001110 | 0.000442 | 0.001008 | (0.000903) |
| 16 | ICBP | 0.000784 | 0.000925 | 0.000667 | 0.000639 |
| 17 | IGAR | (0.001737) | 0.002474 | 0.002930 | 0.005279 |
| 18 | INAI | 0.014800 | 0.007989 | 0.002421 | 0.004464 |
| 19 | INCI | 0.006731 | 0.004244 | 0.003277 | 0.007328 |
| 20 | INDF | 0.001259 | 0.001170 | 0.000954 | 0.000840 |
| 21 | INDS | 0.001614 | 0.001810 | 0.001950 | 0.003162 |
| 22 | INTP | 0.000855 | 0.000441 | 0.001983 | 0.001606 |
| 23 | JECC | 0.166319 | 0.079549 | 0.014135 | 0.081092 |
| 24 | JPFA | 0.001465 | 0.002474 | 0.001193 | 0.001315 |
| 25 | KAEF | 0.002515 | 0.000956 | 0.001631 | 0.003119 |
| 26 | KBLI | 0.002598 | 0.002055 | 0.000806 | 0.002496 |
| 27 | KBLM | 0.056993 | 0.032359 | 0.002938 | 0.010063 |
| 28 | KDSI | 0.073067 | 0.062458 | 0.006774 | 0.007131 |
| 29 | KLBF | 0.001077 | 0.000885 | 0.000844 | 0.000867 |
| 30 | LION | 0.026367 | 0.176352 | 0.014660 | 0.009490 |
| 31 | LMSH | 0.039850 | 0.066743 | 0.005332 | 0.015054 |
| 32 | MERK | 0.033263 | 0.003534 | 0.006016 | 0.004904 |
| 33 | MLBI | 0.001648 | 0.003650 | 0.002500 | 0.003051 |
| 34 | MYOR | 0.005195 | 0.001489 | 0.003039 | 0.001368 |
| 35 | PICO | 0.035484 | 0.038517 | 0.004706 | 0.009541 |
| 36 | PYFA | 0.003091 | 0.003599 | 0.006395 | 0.008722 |
| 37 | RICY | 0.032538 | 0.010614 | 0.004620 | 0.006701 |
| 38 | ROTI | 0.002400 | 0.001188 | 0.000830 | 0.003465 |
| 39 | SCCO | 0.027374 | 0.004524 | 0.004094 | 0.009163 |
| 40 | SIDO | 0.001915 | 0.001617 | 0.001272 | 0.001853 |
| 41 | SKBM | 0.147059 | 0.094520 | 0.013092 | 0.015105 |
| 42 | SKLT | (0.500000) | (0.500000) | 0.226136 | 0.018887 |
| 43 | SMGR | 0.000751 | 0.000855 | 0.001764 | 0.000586 |

| | | | | | |
|----|------|------------|----------|----------|----------|
| 44 | SMSM | 0.002794 | 0.001294 | 0.001819 | 0.001661 |
| 45 | SRSN | 0.300000 | 0.300000 | 0.250312 | 0.022640 |
| 46 | STAR | 0.042226 | 0.022835 | 0.003448 | 0.003081 |
| 47 | STTP | 0.002131 | 0.048429 | 0.010122 | 0.00 |
| 48 | TALF | (0.093102) | 0.255596 | 0.033913 | 0.019067 |
| 49 | TCID | 0.011548 | 0.008891 | 0.074532 | 0.045422 |
| 50 | TOTO | 0.001857 | 0.002759 | 0.001528 | 0.003375 |
| 51 | TRIS | 0.000759 | 0.001980 | 0.003728 | 0.005131 |
| 52 | TRST | 0.007319 | 0.028856 | 0.005508 | 0.004287 |
| 53 | TSPC | 0.002043 | 0.003002 | 0.002671 | 0.001358 |
| 54 | ULTJ | 0.002259 | 0.001630 | 0.001646 | 0.002624 |
| 55 | UNVR | 0.001231 | 0.000826 | 0.000483 | 0.000342 |
| 56 | WIIM | 0.003888 | 0.001205 | 0.003753 | 0.001746 |
| 57 | WTON | 0.001182 | 0.001121 | 0.001324 | 0.001649 |

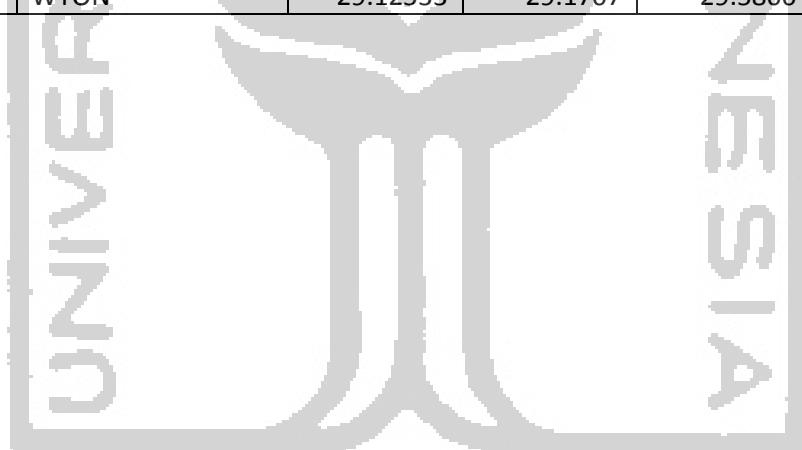


UNIVERSITAS ISLAM INDONESIA

Lampiran 7 Ukuran Perusahaan

| No. | Kode Perusahaan | 2015 | 2016 | 2017 | 2018 |
|-----|-----------------|----------|----------|----------|----------|
| 1 | ADES | 27.20519 | 27.36638 | 27.45695 | 27.50464 |
| 2 | AKPI | 28.6899 | 28.59263 | 28.64092 | 28.75283 |
| 3 | ALDO | 26.62593 | 26.74023 | 26.93527 | 26.98881 |
| 4 | AMFG | 29.0827 | 29.33666 | 29.46645 | 29.76313 |
| 5 | ARNA | 27.98924 | 28.06489 | 28.10187 | 28.13356 |
| 6 | ASII | 33.13405 | 33.19881 | 35.62283 | 26.56597 |
| 7 | AUTO | 30.29401 | 30.31288 | 30.3231 | 30.39669 |
| 8 | BATA | 27.40193 | 27.41379 | 27.47518 | 27.49961 |
| 9 | BUDI | 28.81457 | 28.70664 | 28.70925 | 28.85273 |
| 10 | CPIN | 30.83721 | 30.81758 | 30.83062 | 30.95047 |
| 11 | DLTA | 27.66863 | 27.8115 | 27.92432 | 28.05204 |
| 12 | DVLA | 27.9504 | 28.05718 | 28.12626 | 28.15149 |
| 13 | EKAD | 26.68862 | 27.27792 | 27.40383 | 27.47234 |
| 14 | GGRM | 31.78215 | 31.77339 | 31.83212 | 31.86654 |
| 15 | HMSP | 31.26889 | 31.38072 | 31.3955 | 31.47267 |
| 16 | ICBP | 30.91045 | 30.99493 | 31.0848 | 31.16812 |
| 17 | IGAR | 26.67374 | 26.80883 | 26.96359 | 27.06925 |
| 18 | INAI | 27.91639 | 27.92297 | 27.82487 | 27.96798 |
| 19 | INCI | 25.85639 | 26.31928 | 26.4396 | 26.6929 |
| 20 | INDF | 32.15098 | 32.03987 | 32.10767 | 32.20096 |
| 21 | INDS | 28.56865 | 28.53818 | 28.52081 | 28.54022 |
| 22 | INTP | 30.95023 | 31.03723 | 30.99361 | 30.95565 |
| 23 | JECC | 27.93738 | 28.093 | 28.2875 | 28.36417 |
| 24 | JPFA | 37.38133 | 37.49634 | 37.58752 | 37.67592 |
| 25 | KAEF | 28.80543 | 29.1598 | 29.43868 | 29.87814 |
| 26 | KBLI | 28.07044 | 28.25772 | 28.73421 | 28.80808 |
| 27 | KBLM | 27.20696 | 27.18331 | 27.84225 | 27.89212 |
| 28 | KDSI | 27.79407 | 27.76404 | 27.91491 | 27.96134 |
| 29 | KLBF | 30.24816 | 30.35403 | 30.4414 | 30.52948 |
| 30 | LION | 27.18369 | 27.25387 | 27.2482 | 27.26889 |
| 31 | LMSH | 25.61948 | 25.81596 | 25.80568 | 25.79861 |
| 32 | MERK | 27.1873 | 27.33522 | 27.46505 | 27.8646 |
| 33 | MLBI | 28.37336 | 28.45302 | 28.55133 | 28.6921 |
| 34 | MYOR | 30.0596 | 30.18999 | 30.33345 | 30.49845 |
| 35 | PICO | 27.1298 | 27.18249 | 27.30285 | 27.47195 |
| 36 | PYFA | 25.79814 | 25.84164 | 25.79571 | 25.95468 |
| 37 | RICY | 27.81184 | 27.88464 | 27.94907 | 28.06255 |
| 38 | ROTI | 28.62661 | 28.70248 | 29.14825 | 29.11122 |
| 39 | SCCO | 28.20378 | 28.52708 | 29.02087 | 29.05778 |

| | | | | | |
|----|------|----------|----------|----------|----------|
| 40 | SIDO | 28.65925 | 28.7255 | 28.78102 | 28.83628 |
| 41 | SKBM | 27.36247 | 27.63268 | 28.11531 | 28.20277 |
| 42 | SKLT | 26.6558 | 27.06581 | 27.17891 | 27.33972 |
| 43 | SMGR | 31.27263 | 31.42035 | 31.5221 | 31.5659 |
| 44 | SMSM | 28.42858 | 28.44406 | 28.52439 | 28.66107 |
| 45 | SRSN | 27.07602 | 27.29855 | 27.20442 | 27.25528 |
| 46 | STAR | 27.31497 | 27.26023 | 27.14441 | 27.14644 |
| 47 | STTP | 28.28312 | 28.47964 | 28.48221 | 28.59846 |
| 48 | TALF | 26.79679 | 27.50509 | 27.54899 | 27.6155 |
| 49 | TCID | 28.3644 | 28.41268 | 28.49045 | 28.52512 |
| 50 | TOTO | 28.52283 | 28.57937 | 27.75562 | 28.69474 |
| 51 | TRIS | 27.08247 | 27.18427 | 27.02399 | 27.17376 |
| 52 | TRST | 28.84218 | 28.82209 | 28.83487 | 29.08612 |
| 53 | TSPC | 29.46914 | 29.51594 | 29.63721 | 29.69408 |
| 54 | ULTJ | 28.89515 | 29.0754 | 29.27717 | 29.34588 |
| 55 | UNVR | 30.38659 | 30.44916 | 30.57052 | 30.60261 |
| 56 | WIIM | 27.9257 | 27.93381 | 27.83454 | 27.85861 |
| 57 | WTON | 29.12533 | 29.1707 | 29.5866 | 29.81502 |



UNIVERSITAS ISLAM NEGERI

Lampiran 8

Hasil Statistik Deskriptif

| | N | Minimu m | Maximu m | Mean | Std. Deviation |
|-----------------------|-----|-------------|-------------|-----------|-------------------|
| Manajemen laba | 217 | -.3683 | .5798 | .022056 | .1732638 |
| Perencanaan pajak | 217 | .0006 | .9712 | .278840 | .1335131 |
| Profitabilitas | 217 | .0002 | .5267 | .085186 | .0877465 |
| Asimetri informasi | 217 | .0000 | .3000 | .020507 | .0522764 |
| Ukuran perusahaan | 217 | 25.6195 | 37.6759 | 28.764611 | 2.0218448 |
| Valid N (listwise) | 217 | | | | |

Sumber: data output SPSS

Hasil Uji *One Sample* sebelum Outlier

| | | Unstandardized Residual |
|----------------------------------|----------------|----------------------------|
| N | | 227 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .17976021 |
| Most Extreme Differences | Absolute | .060 |
| | Positive | .060 |
| | Negative | -.035 |
| Test Statistic | | .060 |
| Asymp. Sig. (2-tailed) | | .046 ^c |

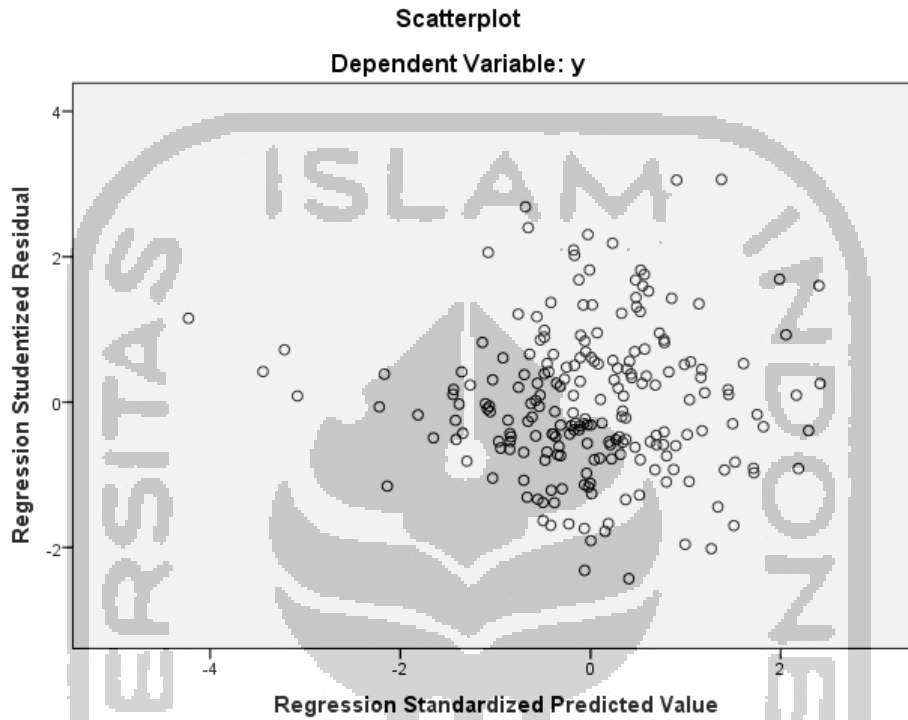
Hasil Uji *One Sampel Kolmogorov Smirnov* setelah outlier

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 212 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .16498172 |
| Most Extreme Differences | Absolute | .060 |
| | Positive | .060 |
| | Negative | -.034 |
| Test Statistic | | .060 |
| Asymp. Sig. (2-tailed) | | .059 ^c |

Hasil Uji t

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -.114 | .582 | | -.196 | .845 |
| | Tp | .031 | .090 | .027 | .349 | .727 |
| | Roa | .074 | .026 | .237 | 2.857 | .005 |
| | Asm | .052 | .019 | .204 | 2.768 | .006 |
| | Sz | .228 | .403 | .039 | .566 | .572 |

Hasil Uji Heteroskedastitas



Hasil Uji Autokolerasi

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .239 ^a | .057 | .039 | .1667087 |

a. Predictors: (Constant), sz, roa, asm, tp

b. Dependent Variable: y