

DAFTAR LAMPIRAN



LAMPIRAN 1

Hasil data SPSS

Hasil Uji R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.423 ^a	.179	.160	.02950

a. Predictors: (Constant), Perencanaan_pajak, Profitabilitas, Ukuran_perusahaan, leverage

Hasil Uji F Statistik

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.034	4	.008	9.680	.000 ^b
	Residual	.155	178	.001		
	Total	.189	182			

a. Dependent Variable: Manajemen_Laba

b. Predictors: (Constant), Perencanaan_pajak, Profitabilitas, Ukuran_perusahaan, leverage

Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.031	.018		1.776	.077
	Profitabilitas	-.052	.018	-.195	-2.838	.005
	Ukuran perusahaan	-.001	.003	-.024	-.343	.732
	leverage	-.018	.008	-.167	-2.384	.018
	Perencanaan pajak	-.024	.005	-.362	-5.193	.000

a. Dependent Variable: Manajemen_Laba

Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized		Standardized	t	Sig.
		Coefficients		Coefficients		
		B	Std. Error	Beta		
1	(Constant)	.029	.010		2.789	.006
	Profitabilitas	-.007	.011	-.046	-.616	.539
	Ukuran_perusahaan	-.001	.002	-.066	-.882	.379
	leverage	.008	.004	.138	1.800	.073
	Perencanaan pajak	.002	.003	.044	.585	.559

a. Dependent Variable: abs_res1

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen_Laba	183	-.10	.09	.0043	.03219
Profitabilitas	183	-.21	.66	.0990	.12061
Ukuran_perusahaan	183	3.81	7.96	6.3037	.80069
leverage	183	.07	3.36	.4165	.29405
Perencanaan_pajak	183	-.78	2.97	.7668	.48024
Valid N (listwise)	183				

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		183
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02917361
	Most Extreme Differences	
	Absolute	.063
	Positive	.063
	Negative	-.048
Test Statistic		.063
Asymp. Sig. (2-tailed)		.078 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Multikolinieritas

	<i>Manajemen Laba</i>	<i>Profitabilitas</i>	<i>Ukuran perusahaan</i>	<i>Leverage</i>	<i>Perencanaan pajak</i>
<i>Manajemen Laba</i>	1				
<i>Profitabilitas</i>	-0.204515	1			
<i>Ukuran perusahaan</i>	-0.04398	0.108235	1		
<i>Leverage</i>	-0.11768	-0.11506	0.073129	1	
<i>Perencanaan pajak</i>	-0.32573	0.021015	0.080785	0.20426	1

LAMPIRAN 2

Daftar Perusahaan Manufaktur yang diteliti Periode 2013-2017

No	Kode	Nama Emiten
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	AKPI	PT Argha Karya Prima Industry Tbk
4	ALKA	PT Alaska Industrindo Tbk
5	ALMI	PT Alumindo Light Metal Industry Tbk
6	APLI	PT Asiaplast Industries Tbk
7	ARNA	PT Ultrajaya Milk Industry and Trading Company Tbk
8	BAJA	PT Saranacentral Bajatama Tbk
9	BATA	PT T&A Bata Shoe Company Tbk
10	BIMA	PT Primarindo Asia Infrastructure Tbk
11	BRNA	PT Berlina Tbk
12	BTON	PT Beton Jaya Manunggal Tbk
13	CEKA	PT Wilmar Cahaya Indonesia Tbk
14	CPIN	PT Charoen Pokphand Indonesia Tbk
15	DPNS	PT Duta Pertiwi Nusantara Tbk
16	DVLA	PT Darya Varia Laboratoria Tbk
17	EKAD	PT Ekadharna International Tbk
18	FASW	PT Fajar Surya Wisesa Tbk
19	GDST	PT Gunawan Dianjaya Steel Tbk
20	GGRM	PT Gudang Garam Tbk
21	HDTX	PT Panasia Indo Resources Tbk
22	HMSP	PT Hanjaya Mandala Sampoerna Tbk
23	ICBP	PT Indofood CBP Sukses Makmur Tbk

24	IGAR	PT Champion Pacific Indonesia Tbk
25	INCI	PT Intanwijaya Internasional Tbk
26	INDF	PT Indofood Sukses Makmur Tbk
27	INTP	PT Indocement Tunggul Prakasa Tbk
28	KDSI	PT Kedawang Setia Industrial Tbk
29	KAEF	PT Kimia Farma Tbk
30	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
31	KICI	PT Kedaung Indah Can Tbk
32	KLBF	PT Kalbe Farma Tbk
33	LION	PT Lion Metal Works Tbk
34	LMPI	PT Langgeng Makmur Industry Tbk
35	LMSH	PT Lionmesh Prima Tbk
36	MAIN	PT Malindo Feedmill Tbk
37	MBTO	PT Martina Berto Tbk
38	MERK	PT Merck Tbk
39	MLBI	PT Multi Bintang Indonesia Tbk
40	MLIA	PT Mulia Industrindo Tbk
41	MYOR	PT Mayora Indah Tbk
42	PICO	PT Multi Bintang Indonesia Tbk
43	PSDN	PT Prasadha Aneka Niaga Tbk
44	RMBA	PT Bentoel International Investama Tbk
45	ROTI	PT Nippon Indosari Corpindo Tbk
46	SIPD	PT Mayora Indah Tbk
47	SKBM	PT Sekar Bumi Tbk
48	SMBR	PT Semen Baturaja Persero Tbk
49	SQBB	Taisho Pharmaceutical Indonesia Tbk
50	SRSN	PT Nippon Indosari Corporindo Tbk

51	TCID	PT Mandom Indonesia Tbk
52	TOTO	PT Surya Toto Indonesia Tbk
53	TSPC	PT Tempo Scan Pasific Tbk
54	ULTJ	PT Ultra Jaya Milk Industry and Trading Company Tbk
55	UNVR	Unilever Indonesia Tbk
56	WIIM	PT Indofood Sukses Makmur Tbk



LAMPIRAN 3

Daftar Beta Manajemen Laba

Perusahaan	Beta 1	Beta 2	Beta 3
ADES	18169.57396	-0.16251	-0.09263
AISA	-46626.7514	0.401201	-0.07972
AKPI	1080370.161	-1.8556	-0.60089
ALKA	24023.00082	-0.00114	-0.42532
ALMI	-1083275.18	0.281012	1.705344
APLI	-21569.3475	0.234995	-0.01909
ARNA	171282.3912	-0.05648	-0.24038
BAJA	-146040.623	0.065449	0.363379
BATA	4895.898473	-1.57961	-2.53771
BIMA	6340.227845	0.047721	-1.27521
BRNA	-282836.195	0.11307	0.233894
BTON	116341.4627	-0.27059	-2.40778
CEKA	85806.45829	0.097513	-0.44704
CPIN	1185167.548	-0.08705	-0.02997
DPNS	67757.24556	-1.85253	-0.56923
DVLA	3439.245186	-0.51801	0.002046
EKAD	-17114.9229	0.594871	0.003158
FASW	-500690.372	-0.90308	0.09996
GDST	-77793.5329	0.151807	-0.01874
GGRM	2701706.071	0.423254	-0.19517
HDTX	-1076656.64	0.817456	0.16852
HMSP	-41933045.8	2.843277	3.092621
ICBP	-81588.4646	0.060555	-0.07452
IGAR	-694.138757	0.237606	-0.13052
INCI	-24647.7604	0.835626	0.153024
INDF	-417686.342	-0.3622	0.002515
INTP	525253.2656	-0.04969	-0.06676
KAEF	435538.3258	0.653204	-1.30893
KBRI	21004.06811	-0.57579	-0.0691
KDSI	-300168.497	0.187572	0.747162
KICI	-37229.1893	0.571699	1.239447
KLBF	-2293203.1	0.926442	0.258648
LION	-2817.38028	0.185437	-0.01989

LMPI	-703.353273	-0.01011	0.001759
LMSH	362.5572444	-0.0016	-0.03121
MAIN	923008.2993	-0.51231	-0.37474
MBTO	-1893.49042	-0.11845	0.029345
MERK	-80228.5593	0.229454	0.476532
MLBI	-1869107.85	0.251073	1.258134
MLIA	-43624.8172	-0.0708	-0.01752
MYOR	-3053897.6	0.665174	0.451345
PICO	38460.28135	0.0018	-0.19551
PSDN	-160268.376	0.408232	0.248765
RMBA	-3444084.49	-0.36263	0.89534
ROTI	-188656	0.114625	-0.03019
SIPD	-401165.166	0.004224	0.197626
SKBM	-54959.2742	0.129491	0.171406
SMBR	44856.82174	-0.7768	0.021259
SQBB	-223084.527	0.144132	2.279381
SRSN	57571.17033	0.749826	-0.58059
TCID	-46084.4702	-1.45895	0.350726
TOTO	-115121.63	0.347077	0.010569
TSPC	653294.5609	-0.02918	-0.3169
ULTJ	1504773.177	0.012862	-1.11355
UNVR	-605909.01	-0.23249	0.076302
WIIM	-179891.838	0.540575	0.603755