

**Lampiran 1**  
**Persistensi Laba**

<b>No</b>	<b>Perusahaan</b>	<b>2018</b>
1.	INTP	0.031921263
2.	SMBR	0.0114824
3.	SMCB	0.009495914
4.	WSBP	-0.013093497
5.	WTON	-0.028261228
6.	AMFG	0.006214548
7.	TOTO	-0.02630035
8.	ALKA	-0.010569752
9.	ALMI	-0.003301736
10.	BAJA	-0.068582927
11.	GDST	-0.038363308
12.	INAI	-0.008899243
13.	ISSP	-0.006037816
14.	LION	-0.005362289
15.	LMSH	0.077884694
16.	PICO	0.005642401
17.	AGII	-0.002078747
18.	BUDI	-0.003172727
19.	ETWA	-0.012420651
20.	INCI	-0.005785234
21.	MDKI	0.014724197
22.	APLI	-0.031602902
23.	IMPC	-0.002546613
24.	PBID	-0.035818402
25.	TALF	-0.029364354
26.	CPIN	-0.09576841
27.	SIPD	0.093009257
28.	TIRT	-0.038458175
29.	ALDO	-0.035327237
30.	FASW	-0.106114628
31.	KBRI	-0.010705875
32.	KDSI	-0.007612872
33.	SPMA	0.005096979
34.	SWAT	-0.004570254
35.	KMTR	0.188135784
36.	AMIN	-0.022163821
37.	KRAH	-0.02370772
38.	BOLT	0.023849047
39.	IMAS	0.016299219

40.	INDS	0.004978407
41.	LPIN	-0.036615479
42.	PRAS	-0.002539303
43.	SMSM	-0.038427419
44.	BELL	-0.012801729
45.	HDTX	-0.358976842
46.	MYTX	0.031344845
47.	RICY	-0.002619521
48.	SSTM	0.051992143
49.	STAR	-0.002064068
50.	TRIS	-0.003904547
51.	UNIT	-0.00026862
52.	ZONE	-0.036483481
53.	JECC	-0.005008094
54.	KBLI	0.036953548
55.	KBLM	-0.01537339
56.	VOKS	0.091230381
57.	JSKY	-0.001775771
58.	ALTO	0.021672885
59.	CAMP	-0.02554544
60.	CEKA	0.016939154
61.	CLEO	-0.022800903
62.	DLTA	-0.047413489
63.	ICBP	-0.036087482
64.	IIKP	0.00083163
65.	GOOD	-0.019679754
66.	HOKI	-0.07437324
67.	MLBI	0.037414073
68.	MYOR	-0.011088043
69.	PANI	-0.00289026
70.	PCAR	-0.058111791
71.	ROTI	-0.000179569
72.	SKBM	0.006138522
73.	SKLT	-0.016321713
74.	ULTJ	0.015510439
75.	HMSP	-0.022884284
76.	RMBA	0.005076552
77.	WIIM	-0.01293379
78.	DVLA	-0.027748621
79.	INAF	0.021852352
80.	KAEF	-0.02099958
81.	KBLF	-0.003593751
82.	PYFA	-0.009184267
83.	SIDO	-0.05571262

84.	TSPC	0.002082609
85.	ADES	-0.021519957
86.	KINO	-0.016541678
87.	KPAS	0.010796322
88.	MBTO	-0.185724346
89.	MRAT	-0.006315196
90.	TCID	0.00345873
91.	UNVR	-0.144143181
92.	CINT	0.033026835
93.	KICI	0.061819546
94.	LMPI	-0.030858355
95.	WOOD	-0.019774407
96.	HRTA	-0.012100418

**Lampiran 2**  
**Book Tax Differences**

<b>No</b>	<b>Perusahaan</b>	<b>2018</b>
1.	INTP	0.016421253
2.	SMBR	-0.005815676
3.	SMCB	-0.014047644
4.	WSBP	0.055217866
5.	WTON	0.026574765
6.	AMFG	0.020067756
7.	TOTO	0.001654478
8.	ALKA	0.04202099
9.	ALMI	-0.120238897
10.	BAJA	-0.032453418
11.	GDST	0.093550081
12.	INAI	-0.089219029
13.	ISSP	0.059293479
14.	LION	-0.023469113
15.	LMSH	-0.024724332
16.	PICO	0.04760087
17.	AGII	0.106766119
18.	BUDI	0.054914264
19.	ETWA	0.005943262
20.	INCI	0.01596229
21.	MDKI	0.00643771
22.	APLI	-0.020082397
23.	IMPC	0.045787774
24.	PBID	0.012655816
25.	TALF	-0.002152907
26.	CPIN	0.044371306
27.	SIPD	0.171913986
28.	TIRT	0.009979913
29.	ALDO	0.024816778
30.	FASW	-0.052383449
31.	KBRI	0.050263078
32.	KDSI	0.024673206
33.	SPMA	0.097591338
34.	SWAT	0.020372248
35.	KMTR	0.01527216
36.	AMIN	-0.08693899
37.	KRAH	0.115251844
38.	BOLT	0.00213801
39.	IMAS	0.011690631
40.	INDS	-0.007312923

41.	LPIN	-0.000266333
42.	PRAS	0.003538054
43.	SMSM	0.008812285
44.	BELL	0.032142216
45.	HDTX	0.458829787
46.	MYTX	0.019084367
47.	RICY	0.122195002
48.	SSTM	0.021698532
49.	STAR	-0.001893496
50.	TRIS	0
51.	UNIT	0.05604433
52.	ZONE	0.32202949
53.	JECC	0.035872633
54.	KBLI	-0.011569861
55.	KBLM	-0.008170894
56.	VOKS	0.058005118
57.	JSKY	0.061886246
58.	ALTO	0.046598809
59.	CAMP	-0.248281741
60.	CEKA	0.023896913
61.	CLEO	0.143275627
62.	DLTA	3.07045E-10
63.	ICBP	0
64.	IHKP	0.028414098
65.	GOOD	0.006503167
66.	HOKI	0.004701246
67.	MLBI	-0.398100918
68.	MYOR	0.002762373
69.	PANI	0.078146709
70.	PCAR	0.059138087
71.	ROTI	0.005778131
72.	SKBM	0.004588704
73.	SKLT	1.74513E-12
74.	ULTJ	-0.006450654
75.	HMSP	-0.604078458
76.	RMBA	-0.015053574
77.	WIIM	-0.011956221
78.	DVLA	-0.01238766
79.	INAF	0.007336489
80.	KAEF	0.013513432
81.	KBLF	0.184805851
82.	PYFA	0.004590738
83.	SIDO	-0.010305822
84.	TSPC	-0.003338608

85.	ADES	0.058099912
86.	KINO	0.328090653
87.	KPAS	0.092922054
88.	MBTO	0.540309152
89.	MRAT	-0.001087038
90.	TCID	-0.022729002
91.	UNVR	-0.009389862
92.	CINT	-0.040009987
93.	KICI	-0.024760052
94.	LMPI	0.137967699
95.	WOOD	0.01339112
96.	HRTA	0.023276767

### Lampiran 3

#### Perbedaan Permanen dan Perbedaan Temporer

No	Perusahaan	Perbedaan Permanen 2018	Perbedaan Temporer 2018
1.	INTP	0.017963578	0.007310094
2.	SMBR	0.04867974	0.018008786
3.	SMCB	0.002217313	0.007327831
4.	WSBP	0.010614529	0.022811546
5.	WTON	0.035385484	0.046439645
6.	AMFG	0.001290226	0.000850031
7.	TOTO	0.157075071	0.017305287
8.	ALKA	6.0345E-05	0.000633536
9.	ALMI	0.007914595	0.002193445
10.	BAJA	0.009223712	0.00040764
11.	GDST	0.009684835	0.007453057
12.	INAI	0.000463829	0.025435134
13.	ISSP	0.006683636	0.016726798
14.	LION	0.017219202	0.014162863
15.	LMSH	0.001685313	0.032453651
16.	PICO	0.011695967	0.011156062
17.	AGII	0.006827568	0.001539768
18.	BUDI	0.019629058	0.000692606
19.	ETWA	0	0.000225783
20.	INCI	0.002549722	0.000458132
21.	MDKI	0.004356696	0.000767288
22.	APLI	0.014377272	0.02632069
23.	IMPC	0.003260596	0.000981474
24.	PBID	0.003188751	0.043918979
25.	TALF	0.002946785	0.006286481
26.	CPIN	0.002499175	0.000907466
27.	SIPD	0.004972396	0.008836412
28.	TIRT	0.003939467	0.000851919
29.	ALDO	0.00042286	0.000605643
30.	FASW	0.066963184	0.031197314
31.	KBRI	0.000104445	0.000485749
32.	KDSI	0.000987836	0.001886853
33.	SPMA	0.030353216	3.90146E-05
34.	SWAT	0.000951893	0.005286943
35.	KMTR	0.000126632	0.009823915
36.	AMIN	0.000975169	0.000183757
37.	KRAH	0.000889598	0.003465779
38.	BOLT	0.015838696	0.004694076

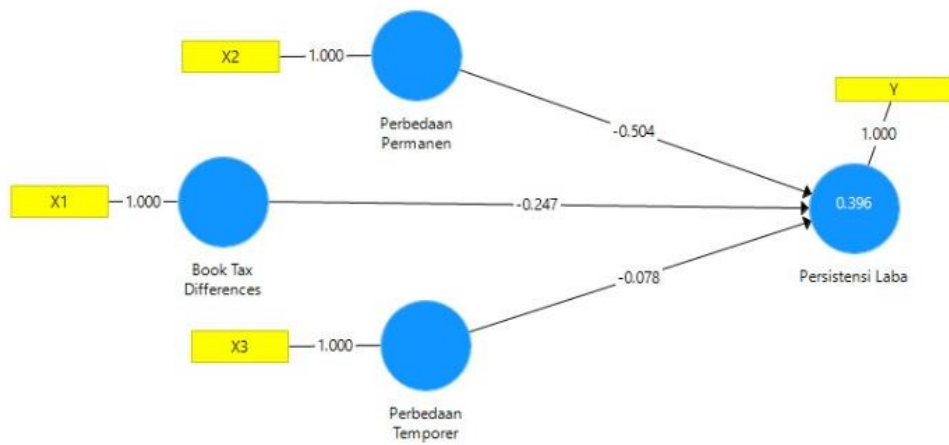
39.	IMAS	1.1427E-06	0.002909914
40.	INDS	0.007504112	0.001486618
41.	LPIN	0.005501023	0.078419004
42.	PRAS	0.003676477	0.000501128
43.	SMSM	0.005756455	0.01122839
44.	BELL	0.005319126	0.004330736
45.	HDTX	0.067255975	0.281154461
46.	MYTX	1.97461E-05	0.00173926
47.	RICY	0.000197642	0.011404634
48.	SSTM	0.010292047	0.001800893
49.	STAR	0.000821294	0.002360516
50.	TRIS	7.83935E-05	0.020854252
51.	UNIT	0.000155783	0.000388309
52.	ZONE	0.007413578	7.36442E-05
53.	JECC	0.003134202	0.007451974
54.	KBLI	0.003001027	0.003654504
55.	KBLM	0.00390964	0.002695914
56.	VOKS	0.001674315	0.00230878
57.	JSKY	0.001487094	-0.006041682
58.	ALTO	0.000935082	0.001173356
59.	CAMP	0.003053424	0.004308745
60.	CEKA	0.012041024	0.000354325
61.	CLEO	0.001629794	0.015857848
62.	DLTA	0.025829423	0.020618279
63.	ICBP	0.003237103	0.010847625
64.	IIKP	0.000157436	0.004731197
65.	GOOD	0.00326797	0.000960708
66.	HOKI	0.003650155	0.00205636
67.	MLBI	0.014222871	0.077795093
68.	MYOR	0.00424768	0.000564956
69.	PANI	0.001141912	0.000187813
70.	PCAR	0.023503821	0.034666904
71.	ROTI	0.01276451	0.014627272
72.	SKBM	0.00279847	0.000274384
73.	SKLT	0.006362909	0.017309381
74.	ULTJ	0.008518916	0.005266141
75.	HMSP	0.003307382	0.005369292
76.	RMBA	0.005382205	0.020047798
77.	WIIM	0.000280608	2.64339E-05
78.	DVLA	0.163022085	0.008211705
79.	INAF	0.018120982	0.003548129
80.	KAEF	0.002395991	0.003164716
81.	KBLF	0.000237691	0.001804256
82.	PYFA	0.011603356	0.000866044



83.	SIDO	0.000607617	0.028340187
84.	TSPC	0.002182551	0.028535513
85.	ADES	0.032328161	0.001873422
86.	KINO	0.000781541	0.00351471
87.	KPAS	0.007771612	0.004885184
88.	MBTO	0.000593097	0.00216788
89.	MRAT	0.000928164	0.009157594
90.	TCID	0.002293283	0.004776854
91.	UNVR	0.008025008	0.00467265
92.	CINT	0.015256782	0.011096216
93.	KICI	0.032075331	0.001023476
94.	LMPI	0.008311941	0.023708922
95.	WOOD	0.002096776	0.000108982
96.	HRTA	0.001641322	0.001962782

## Lampiran 4

### Model Pengukuran dan Struktural



## Lampiran 5

### Statistik Deskriptif

SmartPLS: C:\Users\ASUS\smartpls\_workspace1

File Edit View Themes Calculate Info Language

Save New Project New Path Model Add Data Group Generate Data Groups Clear Data Groups

Project Explorer

- [-] DITA
  - 1234
  - 7777777777 [96 records]**
- [+] ECSI
- [+] PLS-SEM BOOK - Corporate Reputation Extended
  - Archive

7777777777.txt 1234.splsm

Delimiter: [Semicolon](#) Encoding: UTF-8 Re-Analyze Open External

Value Quote Character: [None](#) Sample size: 96

Number Format: [US \(example: 1,000.23\)](#) Indicators: 4

Missing Value Marker: [None](#) Missing Values: 0

Indicators:	Indicator Correlations		Raw File							Copy to Clipboard
	No.	Missing	Mean	Median	Min	Max	Standard Devia...	Excess Kurtosis		
PL	1	0	-0.012	-0.006	-0.359	0.188	0.056	16.162		
BT	2	0	0.011	0.004	0.000	0.163	0.025	25.289		
BP	3	0	0.012	0.004	-0.006	0.281	0.031	58.983		
BTD	4	0	0.023	0.012	-0.604	0.540	0.125	11.019		

## Lampiran 6

### Nilai Outer Loading

The screenshot shows the SmartPLS interface with the 'Outer Loadings' matrix displayed. The matrix shows the following values:

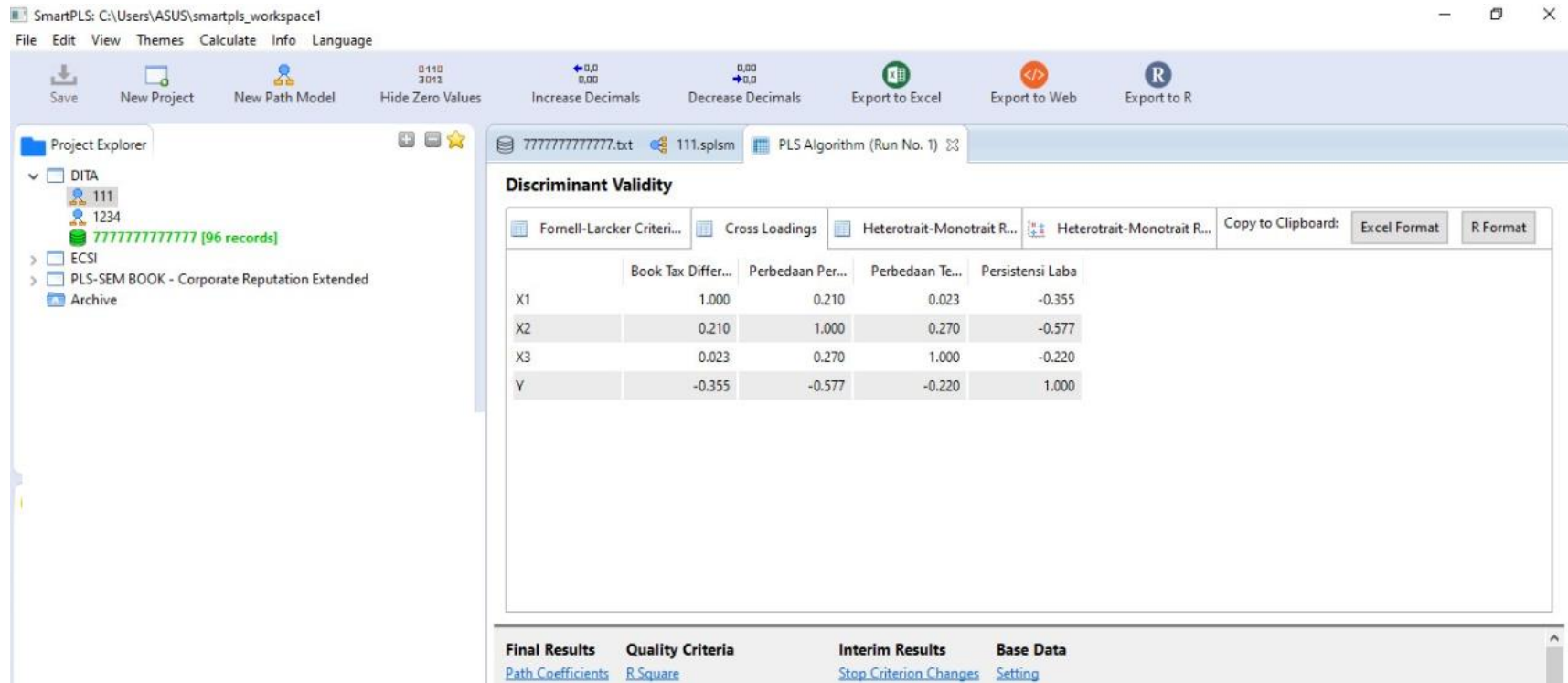
	Book Tax Differ...	Perbedaan Per...	Perbedaan Te...	Persistensi Laba
X1	1.000			
X2		1.000		
X3			1.000	
Y				1.000

Below the matrix, there are four columns of links for further analysis:

- Final Results:** Path Coefficients, Indirect Effects, Total Effects, Outer Loadings, Outer Weights
- Quality Criteria:** R Square, f Square, Construct Reliability and Validity, Discriminant Validity, Collinearity Statistics (VIF)
- Interim Results:** Stop Criterion Changes
- Base Data:** Setting, Inner Model, Outer Model, Indicator Data (Original), Indicator Data (Standardized)

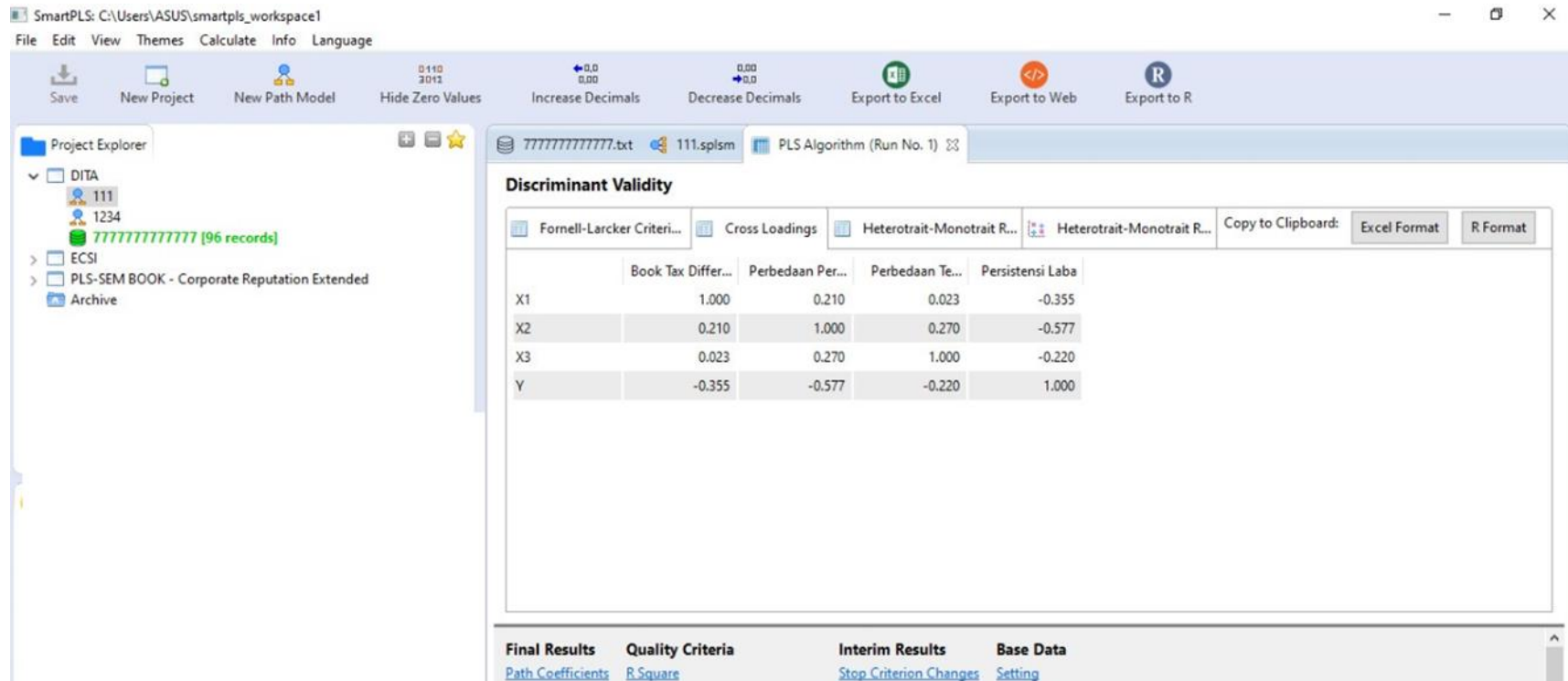
## Lampiran 7

### Nilai Cross Loading



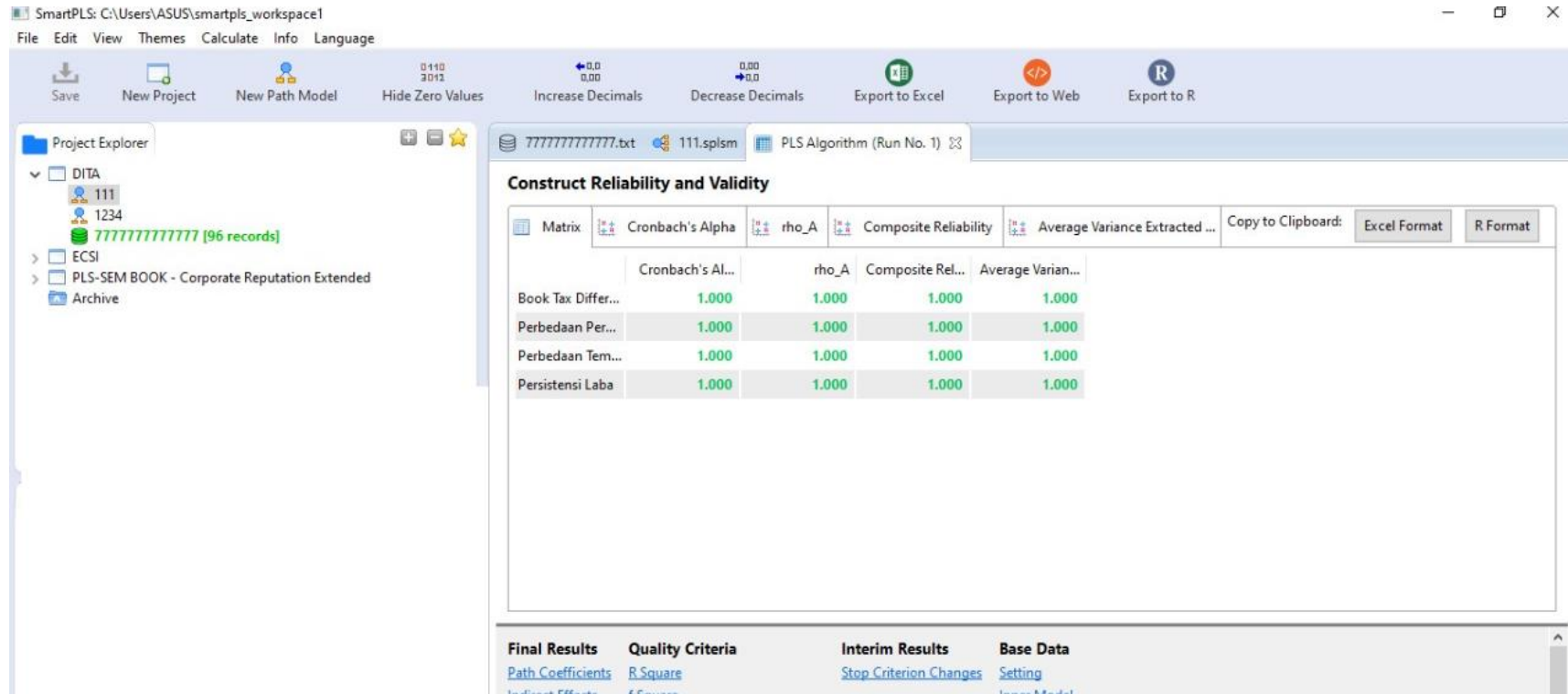
## Lampiran 8

### Nilai Discriminant Validity



## Lampiran 9

### Nilai Construct Reliability dan Validity



## Lampiran 10

### Nilai R-Square

The screenshot displays the SmartPLS software interface. The main window shows the results of a PLS algorithm run. The 'R Square' section is highlighted, showing the following data:

Matrix	R Square	R Square Adjusted
Persistensi Laba	0.396	0.376

At the bottom of the interface, there are tabs for 'Final Results', 'Quality Criteria', 'Interim Results', and 'Base Data'. The 'Quality Criteria' tab is currently selected, showing 'Path Coefficients' and 'R Square'.



## Lampiran 11

### Output Path Coefficient

The screenshot displays the SmartPLS interface with the 'Path Coefficients' window open. The window shows a table of results for three variables. The table includes columns for Mean, STDEV, T-Values, P-Values, Confidence Intervals, and T Statistics. The P-values are highlighted in red and green.

	Original Sampl...	Sample Mean (...)	Standard Devia...	T Statistics ( O/...	P Values
Book Tax Differ...	-0.247	-0.218	0.159	1.558	<b>0.120</b>
Perbedaan Per...	-0.504	-0.389	0.252	2.002	<b>0.046</b>
Perbedaan Tem...	-0.078	-0.083	0.063	1.228	<b>0.220</b>

Below the table, there are three sections: 'Final Results', 'Histograms', and 'Base Data'. Each section contains several links for further analysis.

- Final Results:** [Path Coefficients](#), [Total Indirect Effects](#), [Specific Indirect Effects](#), [Total Effects](#)
- Histograms:** [Path Coefficients Histogram](#), [Indirect Effects Histogram](#), [Total Effects Histogram](#)
- Base Data:** [Setting](#), [Inner Model](#), [Outer Model](#), [Indicator Data \(Original\)](#)