

PENGARUH TAX PLANNING DAN CORPORATE SOCIAL

LAMPIRAN

Lampiran 1

Scan Kartu Bimbingan BAB .I s.d BAB III



STIE Malangkuçęwara

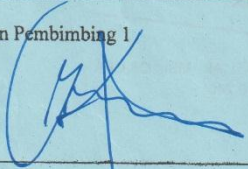
(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI
BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober			
03/19		Konsultasi judul	
08/19		Konsultasi judul	
14/19		Konsultasi dan Acc judul	
17/19	1,2,3	Penyerahan proposal	
Bulan : Oktober			
31/19	1,2,3	Bimbingan BAB 1 2 3 Sebelum sempro	
Bulan : November			
14/19	1,2,3	Bimbingan BAB 1 2 3 Mengelak Sempro	
21/19	1,2,3	Bimbingan Penetapan Variabel	
09/02/20	1 2 3	Acc BAB 1 2 3	
Bulan : _____			
Bulan : _____			
Bulan : _____			
Bulan : _____			
Bulan : _____			

Dosen Pembimbing 1



Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

Scan Kartu Bimbingan BAB IV s.d BAB V

Pertemuan Pengelompokan Mahasiswa (P3M)

 **STIE MALANGKUÇEWARA**
d/h ABM School of Economics

 
Terakreditasi "A", AKUNTANSI, 3233/SK/BAN-PT/Akred/S/XII/2018
Terakreditasi "A", MANAJEMEN, 2612/SK/BAN-PT/Akred/S/X/2018

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2019/2020
Nomor : 1103/BAAK/X/2019

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçewara Malang menetapkan :

Nama : Drs. ABDUL KADIR USRI, Ak., MM., CA, CPA
Sebagai : Dosen Pembimbing 1
Nama : -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : ISTIQOMAH NUR FADILLAH
Nomor Pokok : A.2016.1.33907
Skripsi yang diajukan
Bidang Kajian : TEORI AKUNTANSI
Pokok Bahasan : MANAJEMEN LABA
Tempat/Obyek : BURSA EFEK INDONESIA

Judul Skripsi : PENGARUH TAX PLANNING DAN CORPORATE SOCIAL RESPONSIBILITY TERHADAP MANAJEMEN LABA

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 04/02/2020
Ketua Program Studi Akuntansi,



Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuçęwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Februari			
02/09	IV.v	Bimbingan menyerahkan BAB 4 & 5	
02/15	IV.v	Bimbingan revisi BAB 4 & 5	
02/18	IV.v	Bimbingan revisi BAB 4 & 5	
02/26	IV.v	ACC BAB 4 & 5	
Bulan :			
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
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10. Rutinitas Pembimbingan

Lampiran 2

Hasil Perhitungan

Hasi Perhitungan *Tax Planning*

No	Nama Perusahaan	Tahun	Laba Bersih Setelah Pajak (Net Income)	Laba Bersih Sebelum Pajak (Pretax Income (EBIT))	Tax Planning (TRR)
1	Aneka Tambang Tbk.	2016	64,806,188	237,291,595	0.2731
		2017	136,503,269	454,396,524	0.3004
		2018	1,296,604,580	1,876,417,629	0.6910
2	Bumi Resources Tbk	2016	117,752,192	120,755,710	0.9751
		2017	242,746,183	309,725,010	0.7837
		2018	282,605,193	297,981,031	0.9484
3	Bayan Resources Tbk.	2016	18,015,433	29,502,709	0.6106
		2017	338,017,199	420,082,773	0.8046
		2018	524,309,273	696,732,272	0.7525
4	Adaro Energy Tbk	2016	340,686	546,520	0.6234
		2017	536,438	929,531	0.5771
		2018	468,611	850,588	0.5817
5	Delta Dunia Makmur Tbk	2016	37,089,185	60,709,743	0.6109
		2017	46,747,301	86,702,705	0.5392
		2018	75,643,300	107,902,359	0.7010

6	Dian Swastatika Sentosa Tbk	2016	64,776,826	97,648,030	0.6634
		2017	127,207,700	191,736,107	0.6635
		2018	120,745,047	194,314,521	0.6214
7	Golden Energy Mines Tbk.	2016	34,988,248	49,265,183	0.7102
		2017	159,120,000	222,389,937	0.7155
		2018	100,548,578	135,530,697	0.7419
8	Harum Energy Tbk.	2016	17,979,743	29,391,728	0.6117
		2017	55,748,001	73,030,968	0.7633
		2018	40,205,422	48,191,469	0.8343
9	Resource Alam Indonesia Tbk	2016	9,472,864	14,689,875	0.6449
		2017	13,439,975	19,637,007	0.6844
		2018	475,600	13,439,975	0.0354
10	Mitrabara Adiperdana Tbk	2016	27,113,735	36,173,315	0.7496
		2017	58,635,700	78,722,858	0.7448
		2018	50,310,702	67,621,314	0.7440
11	Samindo Resources Tbk	2016	21,258,853	29,452,922	0.7218
		2017	12,306,356	17,016,672	0.7232
		2018	40,928,664	41,447,529	0.7462
12	J Resources Asia Pasifik Tbk.	2016	22,220,964	40,504,896	0.5486
		2017	15,898,012	27,979,164	0.5682
		2018	19,147,361	29,156,544	0.6567
13	Bukit Asam Tbk.	2016	2,024,405	2,733,799	0.7405

		2017	4,547,232	6,101,629	0.7452
		2018	5,121,112	6,858,050	0.7467

Hasil Perhitungan Corporate Social Responsibility

No.	Nama Perusahaan	Tahun	$\sum X_{ky}$	N_y	CSR Index (CSRI _y)
1	Aneka Tambang Tbk.	2016	74	136	0.5441
		2017	75	136	0.5515
		2018	74	136	0.5441
2	Bumi Resources Tbk	2016	114	136	0.8382
		2017	117	136	0.8603
		2018	117	136	0.8603
3	Bayan Resources Tbk.	2016	59	136	0.4338
		2017	68	136	0.5000
		2018	68	136	0.5000
4	Adaro Energy Tbk	2016	27	136	0.1985
		2017	29	136	0.2132
		2018	28	136	0.2059
5	Delta Dunia Makmur Tbk	2016	51	136	0.3750

		2017	59	136	0.4338
		2018	77	136	0.5662
6	Dian Swastatika Sentosa Tbk	2016	61	136	0.4485
		2017	66	136	0.4853
		2018	66	136	0.4853
7	Golden Energy Mines Tbk.	2016	29	136	0.2132
		2017	30	136	0.2206
		2018	30	136	0.2206
8	Harum Energy Tbk.	2016	63	136	0.4632
		2017	68	136	0.5000
		2018	72	136	0.5294
9	Resource Alam Indonesia Tbk	2016	69	136	0.5074
		2017	69	136	0.5074
		2018	79	136	0.5809
10	Mitrabara Adiperdana Tbk	2016	36	136	0.2647
		2017	36	136	0.2647
		2018	37	136	0.2721

11	Samindo Resources Tbk	2016	73	136	0.5368
		2017	87	136	0.6397
		2018	87	136	0.6397
12	J Resources Asia Pasifik Tbk.	2016	44	136	0.3235
		2017	45	136	0.3309
		2018	48	136	0.3529
13	Bukit Asam Tbk.	2016	85	136	0.6250
		2017	87	136	0.6397
		2018	97	136	0.7132

Hasil Perhitungan Manajemen Laba

Hasil Perhitungan total nilai akrual menggunakan pendekatan arus kas (*cash flow approach*)

No.	Nama Perusahaan	Tahun	Laba bersih setelah pajak (NIIt)	Arus kas bersih (CFOit)	Total Accrual tahun berjalan (TAit)
1	Aneka Tambang Tbk.	2015	-1,440,852,896	488,904,984	-1,929,757,880
		2016	64,806,188	1,015,391,750	-950,585,562
		2017	136,503,269	- 2,079,743,358	2,216,246,627
		2018	1,296,604,580	- 1,338,990,831	2,635,595,411
2		2015	-2,185,480,487	- 31,885,164	-2,153,595,323

	Bumi Resources Tbk	2016	117,752,192	53,056,974	64,695,218
		2017	242,746,183	29,560,143	213,186,040
		2018	282,605,193	47,168,983	235,436,210
3	Bayan Resources Tbk.	2015	-81,798,054	51,961,062	-133,759,116
		2016	18,015,433	99,467,261	-81,451,828
		2017	338,017,199	-1,005,468	339,022,667
		2018	524,309,273	171,248,160	353,061,113
4	Adaro Energy Tbk	2015	151,003	511,594	-360,591
		2016	340,686	675,523	-334,837
		2017	536,438	853,680	-317,242
		2018	468,611	-265,647	734,258
5	Delta Dunia Makmur Tbk	2015	-8,306,595	118,513,548	-126,820,143
		2016	37,089,185	-4,551,188	41,640,373
		2017	46,747,301	649,879	46,097,422
		2018	75,643,300	-751,836	76,395,136
6	Dian Swastatika Sentosa Tbk	2015	768,837	-8,229,759	-7,460,922
		2016	64,776,826	24,551,221	40,225,605
		2017	170,745,047	104,633,098	66,111,949
		2018	120,745,047	-34,763,404	155,508,451
7	Golden Energy Mines Tbk.	2015	- 8,252,391	18,570,759	10,318,368
		2016	34,988,248	11,072,366	23,915,882
		2017	159,120,000	96,190,158	59,020,000
		2018	100,548,578	-136,877,779	237,426,357
8	Harum Energy Tbk.	2015	-18,996,829	12,356,699	-31,353,528
		2016	17,979,743	44,915,644	-26,935,901

		2017	55,748,001	54,109,071	1,638,930
		2018	40,205,422	24,904,263	15,301,159
9	Resource Alam Indonesia Tbk	2015	5,672,213	8,742,161	-3,069,948
		2016	9,472,864	13,655,529	-4,182,665
		2017	13,439,975	20,885,144	-7,445,169
		2018	475,600	5,128,341	-4,652,741
10	Mitrabara Adiperdana Tbk	2015	34,633,066	30,476,707	4,156,359
		2016	27,113,735	20,930,383	6,183,352
		2017	58,635,700	29,297,560	29,338,140
		2018	50,310,702	-15,729,046	66,039,748
11	Samindo Resources Tbk	2015	24,732,565	30,215,098	-5,482,533
		2016	21,258,853	21,694,358	-435,505
		2017	12,306,356	-796,864	13,103,220
		2018	40,928,664	21,595,436	19,333,228
12	J Resources Asia Pasifik Tbk.	2015	29,232,635	114,089,227	-84,856,592
		2016	22,220,964	92,212,904	-69,991,940
		2017	15,898,012	48,492,367	-32,594,355
		2018	19,147,361	14,739,508	4,407,853
13	Bukit Asam Tbk.	2015	2,037,111	1,010,577	1,026,534
		2016	2,024,405	602,093	1,422,312
		2017	4,547,232	-127,663	4,674,895
		2018	5,121,112	-2,705,873	7,826,985

Hasil Perhitungan *nondiscretionary accrual*

No.	Nama Perusahaan	Tahun	Total Accrual tahun berjalan (TAit)	Total Accrual tahun sebelumnya (TA it-1)	Total Aktiva tahun sebelumnya (A it-1)	Manajemen Laba (Dait)
1	Aneka Tambang Tbk.	2016	-950,585,562	-1,929,757,880	30,356,850,890	0.0323
		2017	2,216,246,627	- 950,585,562	29,981,535,812	0.1056
		2018	2,213,417,424	2,216,246,627	30,014,273,452	0.0140
2	Bumi Resources Tbk	2016	64,695,218	-2,153,595,323	3,394,276,258	0.6535
		2017	213,186,040	64,695,218	3,102,193,700	0.0479
		2018	-47,167,402	213,186,040	3,696,498,624	0.0060
3	Bayan Resources Tbk.	2016	-81,451,828	-133,759,116	937,851,728	0.0558
		2017	339,022,667	-81,451,828	824,686,661	0.5099
		2018	353,061,113	339,022,667	888,813,140	0.0158
4	Adaro Energy Tbk	2016	-334,837	-360,591	5,958,629	0.0043
		2017	-317,242	-334,837	6,522,257	0.0027
		2018	734,258	-317,242	6,814,147	0.1543

5	Delta Dunia Makmur Tbk	2016	41,640,373	-126,820,143	831,796,061	0.2025
		2017	46,097,422	41,640,373	882,275,704	0.0051
		2018	76,395,136	46,097,422	945,581,412	0.0320
6	Dian Swastatika Sentosa Tbk	2016	40,225,605	-7,460,922	1,733,482,552	0.0275
		2017	66,111,949	40,225,605	2,232,507,010	0.0116
		2018	155,508,451	66,111,949	2,736,992,643	0.0327
7	Golden Energy Mines Tbk.	2016	23,915,882	-10,318,368	369,667,295	0.0926
		2017	59,020,000	23,915,882	377,670,000	0.0929
		2018	237,426,357	59,020,000	590,469,384	0.3021
8	Harum Energy Tbk.	2016	-26,935,901	-31,353,528	380,654,005	0.0116
		2017	1,638,930	-26,935,901	413,365,853	0.0691
		2018	15,301,159	1,638,930	459,443,071	0.0297
9	Resource Alam Indonesia Tbk	2016	-4,182,665	-3,069,948	98,541,575	-0.0113
		2017	-7,445,169	-4,182,665	98,708,750	-0.0331
		2018	-4,652,741	-7,445,169	105,053,598	0.0266

10	Mitrabara Adiperdana Tbk	2016	6,183,352	4,156,359	109,163,029	0.0186
		2017	29,338,140	6,183,352	116,375,759	0.1990
		2018	66,039,748	29,338,140	160,778,962	0.2283
11	Samindo Resources Tbk	2016	-435,505	-5,482,533	161,232,709	0.0313
		2017	13,103,220	-435,505	147,254,262	0.0919
		2018	19,333,228	13,103,220	136,067,975	0.0458
12	J Resources Asia Pasifik Tbk.	2016	-69,991,940	-84,856,592	832,633,330	0.0179
		2017	-32,594,355	-69,991,940	852,939,392	0.0438
		2018	4,407,853	-32,594,355	921,249,943	0.0402
13	Bukit Asam Tbk.	2016	1,422,312	1,026,534	16,894,043	0.0234
		2017	4,674,895	1,422,312	18,576,774	0.1751
		2018	7,826,985	4,674,895	21,987,482	0.1434

Lampiran 3

Hasil Uji Analisis

Hasil Uji Statistik Deskriptif

		Tax Planning	CSR	Manajemen Laba
N	Valid	39	39	39
	Missing	0	0	0
Mean		,664054	,471528	,091087
Median		,701000	,500000	,032700
Std. Deviation		,1677874	,1815677	,1381100
Minimum		,0564	,1985	-, 4231
Maximum		,9751	,8603	,6535

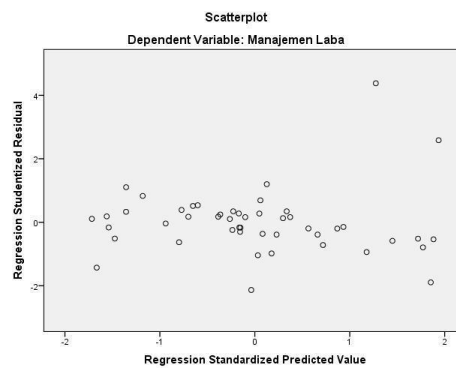
Hasil Uji Normalitas

N		39
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,97029313
Most Extreme Differences	Absolute	,045
	Positive	,052
	Negative	-,105
Test Statistic		,364
Asymp. Sig. (2-tailed)		,994

Hasil Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Tax	,955	1,047
	Planning		
	CSR	,955	1,047

Hasi Uji Heteroskedestisitas



Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,342 ^a	,117	,068	,1333254	2,272

Hasil Uji Simultan F

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,085	2	,042	7,388	,001 ^a
	Residual	,640	37	,018		
	Total	,725	39			

Hasil Uji Partian t

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,103	,096		1,064	,295
	Tax Planning	,275	,132	,335	2,088	,004
	CSR	,023	,122	,030	,186	,853

Hasil Uji Koefisiensi Determinasi R²

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,342 ^a	,117	,068	,1333254