

Lampiran- 1 Tabel Perhitungan Beban Pajak Kini

No.	Kode	Tahun	Beban pajak kini t	Total aset t-1	BPK
1.	CAMP	2017	(23.411.030.500)	1.031.041.060.010	-0.02271
		2018	(22.858.107.750)	1.211.184.522.659	-0.01887
		2019	(23.306.660.000)	1.004.275.813.783	-0.0232
2.	CINT	2017	8.474.124.698	399.336.626.636	0.02122
		2018	6.553.396.202	476.577.841.605	0.01375
		2019	3.736.614.889	491.382.035.136	0.0076
3.	DVLA	2017	(60.369.436)	1.531.365.558	-0.0394
		2018	(63.073.498)	1.640.886.147	-0.0384
		2019	(83.763.951)	1.682.821.739	-0.0498
4.	GGRM	2017	2.642.434	62.951.634	0.04198
		2018	2.676.301	66.759.930	0.04009
		2019	3.541.191	69.097.219	0.05125
5.	HMSP	2017	4.197.087	42.508.277	0.09874
		2018	4.460.130	43.141.063	0.10338
		2019	4.471.201	46.602.420	0.09594
6.	HOKI	2017	17.190.675.250	370.245.134.305	0.04643
		2018	(31.319.638.750)	576.963.542.579	-0.0543
		2019	(39.223.819.000)	758.846.556.031	-0.0517
7.	INDF	2017	2.492.450	82.174.515	0.03033
		2018	2.559.316	88.400.877	0.02895
		2019	2.817.040	96.537.796	0.02918
8.	KINO	2017	(45.209.846.000)	3.284.504.424.358	-0.01376
		2018	(66.069.897.497)	3.237.595.219.274	-0.02041
		2019	(87.577.729.904)	3.592.164.205.408	-0.02438
9.	KLBF	2017	777.433.516.082	15.226.009.210.657	0.05106
		2018	797.000.263.204	16.616.239.416.335	0.04797
		2019	848.644.341.301	18.146.206.145.369	0.04677
10.	MYOR	2017	575.727.778.500	12.922.421.859.142	0.04455
		2018	644.824.290.250	14.915.849.800.251	0.04323
		2019	673.306.449.500	17.591.706.426.634	0.03827
11.	PYFA	2017	2.993.788.500	167.062.795.608	0.01792
		2018	3.412.438.500	159.563.931.041	0.02139
		2019	3.837.732.750	187.057.163.854	0.02052
12.	SKLT	2017	(4.791.040.000)	568.239.939.951	-0.00843
		2018	(10.383.551.750)	636.284.210.210	-0.01632
		2019	(14.364.651.250)	747.293.725.435	-0.01922
13.	TSPC	2017	177.655.523.809	6.585.807.349.438	0.026976
		2018	182.212.809.562	7.434.900.309.021	0.024508
		2019	182.900.539.480	7.869.975.060.326	0.02324
14.	ULTJ	2017	326.048	4.239.200	0.076913
		2018	248.637	5.175.896	0.048037
		2019	337.965	5.555.871	0.06083

15.	WIIM	2017	11.362.605.250	1.353.634.132.275	0.008394
		2018	16.799.549.250	1.225.712.093.041	0.013706
		2019	15.287.588.500	1.255.573.914.558	0.012176
16.	WOOD	2017	(70.888.537.250)	3.081.874.210.495	-0.023
		2018	(88.270.693.750)	3.843.002.133.341	-0.02297
		2019	(80.013.429.808)	4.588.497.407.410	-0.01744
17.	AMIN	2017	(12.925.623.750)	252.452.307.121	-0.0512
		2018	(12.535.412.750)	360.906.218.575	-0.03473
		2019	(4.772.519.750)	404.722.056.954	-0.01179
18.	AUTO	2017	190.032	14.612.274	0.013005
		2018	217.467	14.762.309	0.014731
		2019	258.718	15.889.648	0.016282
19.	BOLT	2017	40.723.623.250	1.206.089.567.283	0.033765
		2018	(32.586.860.250)	1.188.798.795.362	-0.02741
		2019	(22.332.831.750)	1.312.376.999.120	-0.01702
20.	INDS	2017	30.142.749.324	2.477.272.502.538	0.012168
		2018	41.598.278.540	2.434.617.337.849	0.017086
		2019	(42.462.081)	2.102.146.140	-0.0202
21.	JSKY	2017	(6.882.258.500)	350.617.691.606	-0.01963
		2018	(6.968.298.000)	432.298.300.093	-0.01612
		2019	4.756.769.000	567.956.245.715	0.008375
22.	KBLI	2017	(70.179.398.593)	1.871.422.416.044	-0.0375
		2018	(68.776.429.000)	3.013.760.616.985	-0.02282
		2019	(99.282.000.474)	3.244.821.647.076	-0.0306
23.	SMSM	2017	172.095	2.254.740	0.076326
		2018	201.796	2.443.341	0.08259
		2019	198.442	2.801.203	0.070842
24.	VOKS	2017	(67.408.978.068)	1.668.210.094.478	-0.04041
		2018	(39.023.933.314)	2.110.166.496.595	-0.01849
		2019	(58.802.756.372)	2.485.382.578.010	-0.02366
25.	ARNA	2017	43.967.782.057	1.543.216.299.146	0.028491
		2018	56.510.046.755	1.601.346.561.573	0.035289
		2019	74.189.171.801	1.652.905.985.730	0.044884
26.	EKAD	2017	(28.462.131.550)	702.508.630.708	-0.04051
		2018	(29.452.258.741)	796.767.646.172	-0.03696
		2019	(35.322.637.329)	853.267.454.400	-0.0414
27.	IGAR	2017	(25.100.557.500)	439.465.673.296	-0.05712
		2018	(18.609.186.750)	513.022.591.574	-0.03627
		2019	(25.536.658.750)	570.197.810.698	-0.04479
28.	IMPC	2017	25.112.881.482	2.276.031.922.082	-0.01103
		2018	(20.784.684.025)	2.294.677.493.483	-0.00906
		2019	(41.667.814.122)	2.370.198.817.803	-0.01758
29.	INAI	2017	(16.274.112.637)	1.339.032.413.455	-0.01215
		2018	(21.160.461.736)	1.213.916.545.120	-0.01743

		2019	(17.873.767.187)	1.400.683.598.096	-0.01276
30.	INCI	2017	(5.699.379.500)	269.351.381.344	-0.02116
		2018	(6.182.892.000)	303.788.390.330	-0.02035
		2019	(5.121.591.000)	391.362.697.956	-0.01309
31.	KDSI	2017	(23.419.445.000)	1.142.273.020.550	-0.0205
		2018	(25.668.042.250)	1.328.291.727.616	-0.01932
		2019	(31.397.153.180)	1.391.416.464.512	-0.02256
32.	LION	2017	(12.668.959.693)	685.812.995.987	-0.01847
		2018	(12.225.921.500)	681.937.947.736	-0.01793
		2019	(7.670.342.000)	696.192.628.101	-0.01102
33.	SRSN	2017	(3.922.465)	717.149.704	-0.00547
		2018	(11.228.439)	652.726.454	-0.0172
		2019	(12.932.313)	686.777.211	-0.01883

Lampiran- 2 Tabel Perhitungan Beban Pajak Tangguhan

No.	Kode	Tahun	Beban tangguhan t	Total aset t-1	BPT
1.	CAMP	2017	8.448.649.584	1.031.041.060.010	0.008194
		2018	766.619.876	1.211.184.522.659	0.000633
		2019	530.016.325	1.004.275.813.783	0.000528
2.	CINT	2017	196.486.608	399.336.626.636	0.000492
		2018	1.982.530.593	476.577.841.605	0.00416
		2019	2.938.669.888	491.382.035.136	0.00598
3.	DVLA	2017	(3.529.192)	1.531.365.558	-0.0023
		2018	4.350.978	1.640.886.147	0.002652
		2019	4.297.165	1.682.821.739	0.002554
4.	GGRM	2017	38.801	62.951.634	0.000616
		2018	9.873	66.759.930	0.000148
		2019	65.841	69.097.219	0.000953
5.	HMSP	2017	27.185	42.508.277	0.00064
		2018	(37.279)	43.141.063	-0.00086
		2019	66.709	46.602.420	0.001431
6.	HOKI	2017	(770.367.341)	370.245.134.305	-0.00208
		2018	69.247.691	576.963.542.579	0.00012
		2019	767.869.552	758.846.556.031	0.001012
7.	INDF	2017	21.041	82.174.515	0.000256
		2018	(74.201)	88.400.877	-0.00084
		2019	29.628	96.537.796	0.000307
8.	KINO	2017	13.940.896.738	3.284.504.424.358	0.004244
		2018	15.800.568.666	3.237.595.219.274	0.00488
		2019	(32.915.706.626)	3.592.164.205.408	-0.00916
9.	KLBF	2017	10.501.799.306	15.226.009.210.657	0.00069
		2018	12.137.441.060	16.616.239.416.335	0.00073
		2019	16.370.659.587	18.146.206.145.369	0.000902
10.	MYOR	2017	(19.797.005.919)	12.922.421.859.142	-0.00153
		2018	(23.316.371.699)	14.915.849.800.251	-0.00156
		2019	(8.244.075.253)	17.591.706.426.634	-0.00047
11.	PYFA	2017	(521.909.895)	167.062.795.608	-0.00312
		2018	(542.622.712)	159.563.931.041	-0.0034
		2019	(661.628.312)	187.057.163.854	-0.00354
12.	SKLT	2017	391.189.992	568.239.939.951	0.000688
		2018	2.770.003.659	636.284.210.210	0.004353
		2019	2.526.072.572	747.293.725.435	0.00338
13.	TSPC	2017	9.095.157.068	6.585.807.349.438	0.001381
		2018	5.109.223.456	7.434.900.309.021	0.000687
		2019	18.165.459.118	7.869.975.060.326	0.002308
14.	ULTJ	2017	(11.497)	4.239.200	-0.00271
		2018	(1.226)	5.175.896	-0.00024
		2019	1.529	5.555.871	0.000275

15.	WIIM	2017	2.538.912.111	1.353.634.132.275	0.001876
		2018	2.788.237.550	1.225.712.093.041	0.002275
		2019	258.487.647	1.255.573.914.558	0.000206
16.	WOOD	2017	8.442.754.617	3.081.874.210.495	0.002739
		2018	5.668.392.289	3.843.002.133.341	0.001475
		2019	14.373.453.465	4.588.497.407.410	0.003132
17.	AMIN	2017	724.265.410	252.452.307.121	0.002869
		2018	231.031.380	360.906.218.575	0.00064
		2019	366.165.403	404.722.056.954	0.000905
18.	AUTO	2017	(25.877)	14.612.274	-0.00177
		2018	(36.705)	14.762.309	-0.00249
		2019	7.631	15.889.648	0.00048
19.	BOLT	2017	(6.024.222.257)	1.206.089.567.283	-0.00499
		2018	5.484.192.353	1.188.798.795.362	0.004613
		2019	4.561.603.378	1.312.376.999.120	0.003476
20.	INDS	2017	16.558.565.336	2.477.272.502.538	0.006684
		2018	(4.302.393.135)	2.434.617.337.849	-0.00177
		2019	9.512	2.102.146.140	4.52E-06
21.	JSKY	2017	109.302.846	350.617.691.606	0.000312
		2018	211.151.011	432.298.300.093	0.000488
		2019	(151.692.162)	567.956.245.715	-0.00027
22.	KBLI	2017	268.570.842	1.871.422.416.044	0.000144
		2018	(4.549.716.035)	3.013.760.616.985	-0.00151
		2019	(4.847.916.230)	3.244.821.647.076	-0.00149
23.	SMSM	2017	6.845	2.254.740	0.003036
		2018	7.065	2.443.341	0.002892
		2019	(15.076)	2.801.203	-0.00538
24.	VOKS	2017	3.371.275.828	1.668.210.094.478	0.002021
		2018	2.502.723.048	2.110.166.496.595	0.001186
		2019	8.104.760.090	2.485.382.578.010	0.003261
25.	ARNA	2017	52.249.334	1.543.216.299.146	3.39E-05
		2018	(2.987.905.181)	1.601.346.561.573	-0.00187
		2019	(257.045.936)	1.652.905.985.730	-0.00016
26.	EKAD	2017	2.008.487.598	702.508.630.708	0.002859
		2018	2.042.030.603	796.767.646.172	0.002563
		2019	890.707.925	853.267.454.400	0.001044
27.	IGAR	2017	1.712.449.573	439.465.673.296	0.003897
		2018	1.533.665.028	513.022.591.574	0.002989
		2019	2.838.964.487	570.197.810.698	0.004979
28.	IMPC	2017	4.992.394.175	2.276.031.922.082	0.002193
		2018	8.848.654.070	2.294.677.493.483	0.003856
		2019	839.968.362	2.370.198.817.803	0.000354
29.	INAI	2017	2.633.743.954	1.339.032.413.455	0.001967
		2018	(3.133.494.006)	1.213.916.545.120	-0.00258

		2019	3.315.445.492	1.400.683.598.096	0.002367
30.	INCI	2017	176.184.286	269.351.381.344	0.000654
		2018	818.148.431	303.788.390.330	0.002693
		2019	896.264.851	391.362.697.956	0.00229
31.	KDSI	2017	(978.417.353)	1.142.273.020.550	-0.00086
		2018	(1.525.801.453)	1.328.291.727.616	-0.00115
		2019	561.231.172	1.391.416.464.512	0.000403
32.	LION	2017	1.776.463.908	685.812.995.987	0.00259
		2018	2.996.970.322	681.937.947.736	0.004395
		2019	2.833.416.912	696.192.628.101	0.00407
33.	SRSN	2017	2.651.824	717.149.704	0.003698
		2018	(882.232)	652.726.454	-0.00135
		2019	(1.268.218)	686.777.211	-0.00185

Lampiran- 3 Tabel Perhitungan Aset Pajak Tangguhan

No.	Kode	Tahun	Beban tangguhan t	Total aset t-1	APT
1.	CAMP	2017	9.119.576.532	15.918.124.191	0,743725
		2018	306.287.374	15.611.836.817	0,737127
		2019	1.122.581.075	16.734.417.892	0,771171
2.	CINT	2017	1.498.347.785	7.623.329.582	0,773725
		2018	2.223.709.284	5.399.620.298	0,613586
		2019	1.952.391.487	3.447.228.811	0,519638
3.	DVLA	2017	1.116.243	25.710.445	0,717448
		2018	1.043.675	24.666.770	0,735409
		2019	5.158.317	29.825.087	0,73621
4.	GGRM	2017	9.389	119.118	0,743098
		2018	1.366	117.752	0,743667
		2019	25.758	143.510	0,751029
5.	HMSP	2017	61.078	333.346	0,749966
		2018	1.820	335.166	0,753756
		2019	9.877	345.043	0,751476
6.	HOKI	2017	1.073.049.889	3.213.087.451	0,744965
		2018	99.449.174	3.113.638.277	0,746511
		2019	917.869.783	4.031.508.060	0,729525
7.	INDF	2017	75.844	2.120.165	0,671806
		2018	265.247	1.854.918	0,666292
		2019	195.209	1.659.709	0,674644
8.	KINO	2017	23.194.161.795	48.685.083.046	0,778179
		2018	17.435.626.227	66.120.709.273	0,749137
		2019	2.785.529.503	68.906.238.776	0,810574
9.	KLBF	2017	4.350.282.147	155.865.496.386	0,756899
		2018	24.765.276.044	131.100.220.342	0,755281
		2019	7.937.923.367	123.162.296.975	0,745779
10.	MYOR	2017	34.108.311.442	82.446.167.835	0,745789
		2018	7.003.284.746	89.449.452.581	0,739075
		2019	6.605.957.367	96.055.409.948	0,754087
11.	PYFA	2017	1.264.729.857	5.169.614.508	0,742493
		2018	1.252.012	5.170.866.520	0,746421
		2019	1.129.616.737	6.300.483.257	0,746294
12.	SKLT	2017	3.205.824.905	22.293.973.792	0,839249
		2018	1.415.414.769	23.709.388.561	0,807582
		2019	1.926.968.866	25.636.357.427	0,791509
13.	TSPC	2017	10.597.396.309	57.173.466.265	0,749021
		2018	1.367.698.731	58.541.164.996	0,742584
		2019	75.719.816	58.616.884.812	0,747475
14.	ULTJ	2017	3.805	23.496	0,69349
		2018	9.846	17.331	0,739298
		2019	2.148	15.183	0,75316

15.	WIIM	2017	4.232.550.405	9.297.073.178	0,744886
		2018	5.120.639.405	14.417.712.583	0,723065
		2019	2.306.160.531	12.111.552.052	0,637402
16.	WOOD	2017	4.060.870.726	7.173.866.463	0,732998
		2018	279.364.903	7.453.231.366	0,745536
		2019	17.724.138.802	25.177.370.168	0,768632
17.	AMIN	2017	614.469.515	1.784.573.316	0,762084
		2018	226.679.683	1.557.893.633	0,724466
		2019	16.062.753	1.541.830.880	0,69897
18.	AUTO	2017	44.285	411.752	0,769424
		2018	18.637	430.389	0,790193
		2019	13.514	443.903	0,957191
19.	BOLT	2017	7.461.054.757	15.890.166.011	0,706411
		2018	701.475.353	16.591.641.364	0,73646
		2019	5.239.978.378	21.831.619.742	0,743427
20.	INDS	2017	2.785.580.399	13.638.445.975	0,708737
		2018	9.001.088.363	22.639.534.338	0,747971
		2019	1.987.702	22.512.849	0,709652
21.	JSKY	2017	216.032.139	421.072.125	0,770026
		2018	208.887.662	629.959.787	0,77816
		2019	15.259.232	645.219.019	0,75238
22.	KBLI	2017	9.815.209.380	72.095.775.865	0,836994
		2018	12.893.142.748	59.202.633.117	0,762681
		2019	362.679.099	58.839.954.018	0,791356
23.	SMSM	2017	4.238	39.345	0,770689
		2018	779	40.124	0,764897
		2019	22.638	62.762	0,776938
24.	VOKS	2017	4.872.540.646	11.805.296.651	0,721869
		2018	1.489.865.782	13.295.162.433	0,74279
		2019	8.265.611.178	21.560.773.611	0,804215
25.	ARNA	2017	1.265.316.493	11.641.710.201	0,735144
		2018	2.760.087.311	14.401.797.512	0,747215
		2019	6.037.125.674	20.438.923.186	0,746467
26.	EKAD	2017	1.966.175.427	2.507.283.426	0,742291
		2018	1.109.855.562	3.617.138.988	0,72983
		2019	7.697.775.006	11.314.913.994	0,692117
27.	IGAR	2017	1.809.166.747	6.780.596.603	0,755776
		2018	1.149.241.865	7.929.838.468	0,723464
		2019	2.901.423.365	10.831.261.833	0,728283
28.	IMPC	2017	8.915.465.898	43.335.246.881	0,819424
		2018	4.463.434.102	47.798.680.983	0,898382
		2019	3.114.410.966	50.913.091.949	0,695253
29.	INAI	2017	2.653.290.557	14.872.953.060	0,73915
		2018	4.162.295.672	10.710.657.388	0,624845

		2019	2.784.949.634	13.495.607.022	0,697436
30.	INCI	2017	334.032.572	1.861.198.909	0,749827
		2018	1.238.861.465	3.100.060.374	0,756595
		2019	751.963.476	3.852.023.850	0,765742
31.	KDSI	2017	91.580.458	26.333.195.388	0,738678
		2018	850.989.854	27.184.185.290	0,738409
		2019	4.246.739.136	31.430.924.426	0,675161
32.	LION	2017	4.033.979.962	24.392.114.032	0,460111
		2018	6.194.210.335	30.586.324.367	0,613991
		2019	3.565.348.760	34.151.673.127	0,16075
33.	SRSN	2017	2.883.938	16.096.888	0,933016
		2018	2.399.825	13.529.951	0,761816
		2019	1.269.357	12.427.706	0,750997

Lampiran- 4 Tabel Perhitungan Perencanaan Pajak

No.	Kode	Tahun	Beban tangguhan t	Total aset t-1	PP
1.	CAMP	2017	43.421.734.614	58.384.115.529	0,743725
		2018	61.947.295.689	84.038.783.563	0,737127
		2019	76.758.829.457	99.535.473.132	0,771171
2.	CINT	2017	29.648.261.092	38.318.872.398	0,773725
		2018	13.554.152.161	22.090.078.956	0,613586
		2019	7.221.065.916	13.896.350.693	0,519638
3.	DVLA	2017	162.249.293	226.147.921	0,717448
		2018	200.651.968	272.843.904	0,735409
		2019	221.783.249	301.250.035	0,73621
4.	GGRM	2017	7.755.347	10.436.512	0,743098
		2018	7.793.068	10.479.242	0,743667
		2019	10.880.704	14.487.736	0,751029
5.	HMSP	2017	12.670.534	16.894.806	0,749966
		2018	13.538.418	17.961.269	0,753756
		2019	13.721.513	18.259.423	0,751476
6.	HOKI	2017	47.964.112.940	64.384.420.849	0,744965
		2018	90.195.136.265	120.822.298.064	0,746511
		2019	103.723.133.972	142.179.083.420	0,729525
7.	INDF	2017	5.145.063	7.658.554	0,671806
		2018	4.961.851	7.446.966	0,666292
		2019	5.902.729	8.749.397	0,674644
8.	KINO	2017	109.696.001.798	140.964.951.060	0,778179
		2018	150.116.045.042	200.385.373.873	0,749137
		2019	515.603.339.649	636.096.776.179	0,810574
9.	KLBF	2017	2.453.251.410.604	3.241.186.725.992	0,756899
		2018	2.497.261.964.757	3.306.399.669.021	0,755281
		2019	2.537.601.823.645	3.402.616.824.533	0,745779
10.	MYOR	2017	1.630.953.830.893	2.186.884.603.474	0,745789
		2018	1.760.434.280.304	2.381.942.198.855	0,739075
		2019	2.039.404.206.764	2.704.466.581.011	0,754087
11.	PYFA	2017	7.127.402.168	9.599.280.773	0,742493
		2018	8.447.447.988	11.317.263.776	0,746421
		2019	9.342.718.039	12.518.822.477	0,746294
12.	SKLT	2017	22.970.715.348	27.370.565.356	0,839249
		2018	31.954.131.252	39.567.679.343	0,807582
		2019	44.943.627.900	56.782.206.578	0,791509
13.	TSPC	2017	557.339.581.996	744.090.262.873	0,749021
		2018	540.378.145.887	727.700.178.905	0,742584
		2019	595.154.912.874	796.220.911.472	0,747475
14.	ULTJ	2017	711.681	1.026.231	0,69349
		2018	701.607	949.018	0,739298
		2019	1.035.865	1.375.359	0,75316

15.	WIIM	2017	40.589.790.851	54.491.308.212	0,744886
		2018	51.142.850.919	70.730.637.719	0,723065
		2019	27.328.091.481	42.874.167.628	0,637402
16.	WOOD	2017	171.431.807.795	233.877.590.428	0,732998
		2018	242.010.106.249	324.612.407.710	0,745536
		2019	218.064.313.042	283.704.289.385	0,768632
17.	AMIN	2017	39.082.873.015	51.284.231.355	0,762084
		2018	32.352.159.254	44.656.540.624	0,724466
		2019	10.231.229.929	14.637.584.276	0,69897
18.	AUTO	2017	547.781	711.936	0,769424
		2018	680.801	861.563	0,790193
		2019	816.971	853.509	0,957191
19.	BOLT	2017	93.225.253.756	131.970.355.069	0,706411
		2018	75.738.099.614	102.840.767.511	0,73646
		2019	51.492.605.525	69.263.833.897	0,743427
20.	INDS	2017	113.639.539.901	160.340.854.561	0,708737
		2018	110.686.883.366	147.982.768.771	0,747971
		2019	102.517.868	144.462.081	0,709652
21.	JSKY	2017	22.678.036.892	29.450.992.546	0,770026
		2018	23.702.405.812	30.459.552.801	0,77816
		2019	13.992.249.619	18.597.326.457	0,75238
22.	KBLI	2017	358.974.051.474	428.884.879.225	0,836994
		2018	235.651.063.203	308.977.208.238	0,762681
		2019	394.950.161.188	499.080.077.892	0,791356
23.	SMSM	2017	555.388	720.638	0,770689
		2018	633.550	828.281	0,764897
		2019	638.676	822.042	0,776938
24.	VOKS	2017	166.204.959.339	230.242.661.579	0,721869
		2018	105.468.744.587	141.989.954.853	0,74279
		2019	208.249.125.401	258.947.121.683	0,804215
25.	ARNA	2017	122.183.909.643	166.203.941.034	0,735144
		2018	158.207.798.602	211.729.940.176	0,747215
		2019	217.675.239.509	291.607.365.374	0,746467
26.	EKAD	2017	76.195.665.729	102.649.309.681	0,742291
		2018	74.045.187.763	101.455.415.901	0,72983
		2019	77.402.572.552	111.834.501.956	0,692117
27.	IGAR	2017	72.376.683.136	95.764.791.063	0,755776
		2018	44.672.438.405	61.747.960.127	0,723464
		2019	60.836.752.751	83.534.447.014	0,728283
28.	IMPC	2017	91.303.491.940	111.423.979.247	0,819424
		2018	105.523.929.164	117.459.959.119	0,898382
		2019	93.145.200.039	133.973.045.799	0,695253
29.	INAI	2017	38.651.704.520	52.292.073.203	0,73915
		2018	40.463.141.352	64.757.097.094	0,624845

		2019	33.558.115.185	48.116.436.880	0,697436
30.	INCI	2017	16.554.272.131	22.077.467.345	0,749827
		2018	16.675.673.703	22.040.417.272	0,756595
		2019	13.811.736.149	18.037.062.772	0,765742
31.	KDSI	2017	68.965.208.549	93.363.070.902	0,738678
		2018	76.761.902.211	103.955.745.914	0,738409
		2019	64.090.903.507	94.926.825.515	0,675161
32.	LION	2017	9.282.943.009	20.175.438.794	0,460111
		2018	14.679.673.993	23.908.625.171	0,613991
		2019	926.463.199	5.763.388.287	0,16075
33.	SRSN	2017	17.698.567	18.969.208	0,933016
		2018	38.735.092	50.845.763	0,761816
		2019	42.829.128	57.029.659	0,750997

Lampiran- 5 Tabel Perhitungan Manajemen Laba

No.	Kode	Tahun	TACit	NDA	DAC
1.	CAMP	2017	0,013416	-0,29404	0,307456
		2018	-0,03457	-0,04151	0,006941
		2019	-0,08133	0,094622	-0,17596
2.	CINT	2017	-0,00894	-0,06742	0,058478
		2018	0,04895	-0,12393	0,172879
		2019	0,010716	0,032346	-0,02163
3.	DVLA	2017	-0,04472	-0,43422	0,389496
		2018	-0,00287	-0,00595	0,003083
		2019	-0,03016	0,087483	-0,11764
4.	GGRM	2017	-0,00714	0,060241	-0,06738
		2018	-0,0514	0,256631	-0,30803
		2019	-0,00425	0,283971	-0,28822
5.	HMSP	2017	-0,06365	-0,04585	-0,0178
		2018	-0,15426	0,255135	-0,4094
		2019	-0,07348	-0,0614	-0,01208
6.	HOKI	2017	0,440697	-0,9387	1,3794
		2018	0,143509	0,532752	-0,38924
		2019	-0,00198	0,433326	-0,4353
7.	INDF	2017	-0,01658	-0,15861	0,142024
		2018	-0,01102	-0,02401	0,01299
		2019	-0,07709	-0,01773	-0,05935
8.	KINO	2017	-0,03977	-0,68127	0,641505
		2018	0,014014	0,077306	-0,06329
		2019	0,138698	0,203913	-0,06522
9.	KLBF	2017	0,029222	-0,29985	0,32907
		2018	-0,01646	-0,01755	0,001094
		2019	0,001909	0,039295	-0,03739
10.	MYOR	2017	0,06042	-0,52621	0,586635
		2018	0,087233	0,317091	-0,22986
		2019	-0,00183	0,013756	-0,01559
11.	PYFA	2017	-0,08262	-0,39422	0,311602
		2018	0,022674	0,131649	-0,10898
		2019	-0,04419	-0,10697	0,062781
12.	SKLT	2017	0,036635	-0,22265	0,259287
		2018	0,02719	0,122544	-0,09535
		2019	-0,01397	0,414383	-0,42835
13.	TSPC	2017	0,002001	-0,22828	0,230285
		2018	0,020349	0,050322	-0,02997
		2019	-0,03744	0,14035	-0,17779
14.	ULTJ	2017	-0,08512	-0,3023	0,217186
		2018	0,024302	0,044755	-0,02045
		2019	-0,01097	0,070481	-0,08145

15.	WIIM	2017	-0,11377	-0,37122	0,257446
		2018	-0,07329	-0,15169	0,078397
		2019	-0,13693	-0,06563	-0,0713
16.	WOOD	2017	0,042174	0,022721	0,019453
		2018	-0,04487	-0,0984	0,05353
		2019	-0,041	-0,21748	0,176477
17.	AMIN	2017	0,152261	-0,13305	0,28531
		2018	0,052311	-0,10798	0,160287
		2019	-0,00431	-0,2191	0,21479
18.	AUTO	2017	0,010508	-0,21938	0,229888
		2018	0,000158	0,117991	-0,11783
		2019	-0,01605	-0,06638	0,050322
19.	BOLT	2017	-0,00454	-0,32123	0,316686
		2018	0,014577	0,078054	-0,06348
		2019	-0,03227	-0,06211	0,029843
20.	INDS	2017	-0,08381	-0,10286	0,019051
		2018	-0,00947	0,144973	-0,15444
		2019	0	-0,45898	0,458985
21.	JSKY	2017	-0,11009	-0,33613	0,226038
		2018	-0,01433	0,034128	-0,04846
		2019	-0,11663	-0,33287	0,216244
22.	KBLI	2017	0,15662	-0,42161	0,578231
		2018	0,048543	0,315085	-0,26654
		2019	0,110914	-0,17037	0,281281
23.	SMSM	2017	0,0485	-0,01753	0,066035
		2018	0,037204	-0,3943	0,431502
		2019	-0,01399	-0,26171	0,247723
24.	VOKS	2017	0,058453	-0,57162	0,630073
		2018	0,017872	0,223711	-0,20584
		2019	0,015596	-0,11056	0,126159
25.	ARNA	2017	-0,07997	-0,42866	0,348691
		2018	-0,12399	0,186605	-0,3106
		2019	-0,09154	0,076903	-0,16845
26.	EKAD	2017	0,035003	-0,13157	0,166574
		2018	0,016097	0,0907	-0,0746
		2019	-0,04472	-0,05529	0,010572
27.	IGAR	2017	-0,03578	-0,68473	0,648951
		2018	0,083158	-0,04996	0,133121
		2019	-0,08693	-0,05022	-0,0367
28.	IMPC	2017	0,038967	-0,21534	0,254302
		2018	0,027146	0,100699	-0,07355
		2019	-0,01832	-0,02009	0,001774
29.	INAI	2017	-0,00949	-1,00359	0,994095
		2018	-0,0757	0,037003	-0,1127

		2019	-0,02326	0,228117	-0,25137
30.	INCI	2017	0,015024	0,064054	-0,04903
		2018	0,015086	0,379703	-0,36462
		2019	0,004966	-0,13169	0,136658
31.	KDSI	2017	0,006744	-0,3102	0,316944
		2018	-0,00888	0,090768	-0,09965
		2019	-0,13939	-0,1651	0,025716
32.	LION	2017	-0,00055	-0,37126	0,370712
		2018	0,008362	0,096583	-0,08822
		2019	-0,00608	-0,11485	0,10877
33.	SRSN	2017	-0,09505	-0,22629	0,131237
		2018	0,011256	0,057096	-0,04584
		2019	0,046451	0,079798	-0,03335