

Program Studi Pendidikan Matematika (P3)

STIE MALANGKUCĒWARA
an ASM - School of Economics

Telpon : 0341 252 2000 (Pusat) / 0341 252 2001 (Kantor)
Email : info@stie-malangkucewara.ac.id

Penetapan Dosen Pembimbing Skripsi
Semester GASAL Tahun Akademik 2017/2018
Nomor : 8802/BAKU/022017

Setelah memperhatikan Surat Keluar Program Studi tentang penunjukan dosen pembimbing skripsi dengan ini Ketua STIE Malangkucewara Malang menetapkan:

Nama : Dra. TRIANA MURTIMINGTYAS, Ak., MM., CA
Sebagai : Dosen Pembimbing 1
Nama : --
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut:

Nama : AMALIA SANDY PERTWI
Nomor Pokok : A.2014.1.32869
Skripsi yang diajukan:
Bidang Kajian : PERPAJAKAN
Fakultas/Bahasan : AKUNTANSI PERPAJAKAN
Tempat/Objek : --
Judul Skripsi : --

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


Dikeluarkan di : Malang
Pada Tanggal : 09/10/2017
Ketua Program Studi (Akuntansi)


Dra. TRIANA MURTIMINGTYAS, Ak., MM., CA
NIK. P. 301. 202. 719. 246 W

Unit Kerja: Unit Akuntansi
Kantor: Malang 65142
Telp: 0341 252 2000 (Pusat)
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Email: info@stie-malangkucewara.ac.id

“PENGARUH *TAX PLANNING* DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-2016)”

Author: Amalia Sandy Pertiwi NPK: A.2014.1.32869


STIE Malangkuçęwara
 (Accounting Business Management)
 Jl. Terusan Candi Kalasan - Malang Telp. 0341-491613

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

BLN/TGL	BAB	PERMASALAHAN	PARAF
		Bulan: Desember 2017	
		Pengantar judul	YZ
		Daftar Isi	YZ
		Bulan: Januari 2018	
		Pengantar judul	YZ
		Pembahasan kerangka judul	YZ
		Revisi Judul	YZ
		Bulan: Januari 2018	
		Pengantar Bab I, II, III	YZ
		Daftar Lektor kutipan Bab I, II, III	YZ
		Daftar Isi I, II, III	YZ
		Bulan: Maret 2018	
		Daftar Bab I, II, III	YZ
		Daftar Bab II	YZ
		Bulan: April 2018	
		Revisi Bab I, II dan III	YZ

Dosen Pembimbing 1 _____
 Dosen Pembimbing 2 _____

Dr. TRIANA NURHAYATI, Ak., MPA, CA

Catatan:
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:
 6. Identifikasi penelitian
 7. Pemahaman konsep/teori
 8. Pemahaman Metodologi
 9. Kemampuan Analisis
 10. Mekanisme Riset/Kepercayaan

“PENGARUH *TAX PLANNING* DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA
 (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-
 2016)”

Author: Amalia Sandy Pertiwi NPK: A.2014.1.32869

Peraturan Program Studi/Departemen/STIE/2018

STIE MALANGKUCUWARA
— ABM School of Economics

Penetapan Dosen Pembimbing Skripsi
Semester GASAL, Tahun Akademik 2017/2018
Nomor : 0802/BAK/002/2017

Setelah memperhatikan Surat Kesua Program Studi tentang validasi dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçwara Malang menetapkan:

Nama	: Dra. TRIANA MURTWINGTYAS, Ak., MM., CA
Sebagai	: Dosen Pembimbing 1
Nama	: ---
Sebagai	: Dosen Pembimbing 2

Untuk mahasiswa berikut:

Nama	: AMALIA SANDY PERTIWI
Nomor Pokok	: A.2014.1.32869
Disiplin yang dipelajari	: ---
Ruang Kajian	: PERPAJAKAN
Pokok Bahasan	: AKUNTANSI PERPAJAKAN
Tempat/Doyek	: PUJOK GALERI INVESTASI BEI STIE MALANGKUCUWARA
Judul Skripsi	: PENGARUH TAX PLANNING DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PADA PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-2016)

Demiikian surat penetapan ini dibacakan untuk dilaksanakan dengan sebetulnya. Penetapan ini berlaku sejak dibelakakan.


Dibuatkan di Malang
Pada Tanggal : 16/07/2018
Program Studi Akuntansi


Dra. IR. WIDIYANTI PUJIASTUTI, Ak., MEd., CA/CPA
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“PENGARUH *TAX PLANNING* DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-2016)”

Author: Amalia Sandy Pertiwi NPK: A.2014.1.32869


STIE Malangkuççwara
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KARTU BIMBINGAN SKRIPSI
BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
		Bulan: M&J 2016	
		Pengawasan Bab IV	<i>DK</i>
		Revisi bab IV <i>dit</i> <i>revisi</i> <i>dit</i> <i>revisi</i> <i>dit</i> <i>revisi</i> <i>dit</i>	<i>DK</i>
		Bulan: JUN 2016	
		Revisi bab IV <i>revisi</i> <i>dit</i> <i>revisi</i> <i>dit</i>	<i>DK</i>
		Revisi bab <i>dit</i> <i>revisi</i> <i>dit</i> <i>revisi</i> <i>dit</i> <i>revisi</i> <i>dit</i>	<i>DK</i>
		Bulan: JULI 2016	
		Revisi bab IV	<i>DK</i>
		Acc bab IV	<i>DK</i>
		Pengantar bab V	<i>DK</i>
		Bulan:	
		Acc <i>dit</i> <i>dit</i>	<i>DK</i>
		Revisi <i>dit</i> <i>dit</i>	<i>DK</i>
		Revisi <i>dit</i> <i>dit</i>	<i>DK</i>
		Bulan:	
		Acc <i>dit</i> <i>dit</i>	<i>DK</i>

Dosen Pembimbing 1 Dosen Pembimbing 2

 Dra. Triana ANANTAWATI, S.P., M.P., CA

Catatan:
 Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:
 6. Adanya penelitian
 7. Pemahaman konsep
 8. Pemahaman Metodologi
 9. Kemampuan Analisis
 10. Rutinitas Pembimbingan

“PENGARUH *TAX PLANNING* DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA
 (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-
 2016)”

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LAMPIRAN I Hasil Analisis Data Variabel

Tax Planning

No.	Kode	Tahun	Laba Besih	Laba Sebelum Pajak	Jumlah
1	ADRO	2012	3,688,179,954,000.00	6,867,452,328,000.00	0.537052138
		2013	2,780,501,664,000.00	5,085,076,352,000.00	0.546796443
		2014	229,461,708,000.00	4,067,650,720,000.00	0.05641136
		2015	2,072,667,178,000.00	3,842,909,398,000.00	0.539348437
		2016	4,554,631,134,000.00	7,306,425,880,000.00	0.623373344
2	BSSR	2012	94,137,693,358.00	124,229,978,770.00	0.757769536
		2013	2,780,501,664,000.00	5,085,076,352,000.00	0.546796443
		2014	31,678,142,692.00	64,907,358,516.00	0.488051639
		2015	362,038,691,750.00	500,759,893,080.00	0.722978611
		2016	366,599,062,913.00	475,832,857,095.00	0.77043663
3	GEMS	2012	178,934,525,009.00	218,984,664,317.00	0.817109845
		2013	170,268,433,795.00	234,004,309,899.00	0.727629478
		2014	133,821,901,227.00	185,676,112,789.00	0.720727611
		2015	28,670,608,006.00	22,949,611,206.00	1.249285129
		2016	467,757,887,512.00	653,967,843,584.00	0.715261296
4	MYOH	2012	36,149,791,000.00	159,757,736,000.00	0.226278814
		2013	173,784,084,000.00	234,609,494,000.00	0.740737645
		2014	268,299,625,000.00	360,967,839,000.00	0.743278475
		2015	339,479,187,190.00	459,655,052,660.00	0.738552063
		2016	284,209,605,757.00	393,756,114,218.00	0.721790965
5	PTBA	2012	2,909,421,000,000.00	3,911,587,000,000.00	0.743795549
		2013	1,854,281,000,000.00	2,461,362,000,000.00	0.753355662
		2014	2,019,214,000,000.00	2,674,726,000,000.00	0.754923682
		2015	2,037,111,000,000.00	2,663,796,000,000.00	0.764739867
		2016	2,024,405,000,000.00	2,696,916,000,000.00	0.750637024
6	TOBA	2012	114,816,266,204.00	195,101,281,626.00	0.588495705
		2013	419,674,801,504.00	611,287,814,432.00	0.68654207
		2014	447,577,901,008.00	673,823,106,950.00	0.664236498
		2015	353,088,927,970.00	536,884,213,222.00	0.657663085
		2016	195,010,554,868.00	347,382,676,217.00	0.561370984
7	ARTI	2012	51,857,031,148.00	56,735,886,400.00	0.914007596
		2013	66,431,882,194.00	67,632,300,809.00	0.982250809
		2014	30,077,661,785.00	26,599,530,803.00	1.13075911
		2015	17,803,077,238.00	11,100,805,108.00	1.603764508
		2016	9,229,123,965.00	2,038,622,270.00	4.527137813

"PENGARUH TAX PLANNING DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-2016)"

Author: Amalia Sandy Pertiwi NPK: A.2014.1.32869

8	ELSA	2012	135,597,000,000.00	211,071,000,000.00	0.642423639
		2013	242,605,000,000.00	337,200,000,000.00	0.719469158
		2014	418,092,000,000.00	559,701,000,000.00	0.746991697
		2015	379,745,000,000.00	507,738,000,000.00	0.747915263
		2016	316,066,000,000.00	418,318,000,000.00	0.755563949
9	ESSA	2012	50,148,295,614.00	69,166,881,020.00	0.725033352
		2013	152,485,950,400.00	218,772,698,688.00	0.697006305
		2014	128,999,174,066.00	168,904,432,886.00	0.763740607
		2015	66,855,832,144.00	93,591,966,340.00	0.714333022
		2016	2,065,430,286.00	3,273,867,565.00	0.630883884
10	RUIS	2012	28,993,709,479.00	48,226,597,997.00	0.601197486
		2013	29,635,487,726.00	56,362,930,594.00	0.525797495
		2014	55,705,494,936.00	77,914,196,902.00	0.714959496
		2015	41,281,106,302.00	70,030,859,016.00	0.589470226
		2016	26,070,316,770.00	54,852,288,151.00	0.475282211
11	INCO	2012	649,427,268,000.00	877,940,146,000.00	0.739717019
		2013	468,771,456,000.00	672,606,752,000.00	0.696947294
		2014	2,153,732,042,000.00	2,962,111,362,000.00	0.727093542
		2015	693,176,726,000.00	958,459,128,000.00	0.723219912
		2016	25,481,314,000.00	69,050,885,000.00	0.369022265
12	TINS	2012	431,588,000,000.00	646,639,000,000.00	0.667432679
		2013	515,102,000,000.00	801,502,000,000.00	0.642670885
		2014	637,954,000,000.00	1,023,102,000,000.00	0.623548776
		2015	101,561,000,000.00	168,163,000,000.00	0.603943793
		2016	251,969,000,000.00	414,970,000,000.00	0.607198111
13	CTTH	2012	2,759,299,965.00	3,198,037,734.00	0.862810321
		2013	484,079,776.00	1,925,897,934.00	0.251352768
		2014	1,014,318,138.00	644,290,370.00	1.574318328
		2015	1,949,752,745.00	3,987,537,336.00	0.488961627
		2016	20,881,438,764.00	26,764,367,473.00	0.780195489

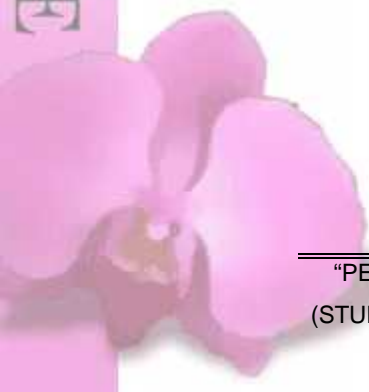
Ukuran Perusahaan

No.	Kode	Tahun	Total Aset	Jumlah
1	ADRO	2012	64,392,887,232,000.00	13.8088379
		2013	81,667,368,736,000.00	13.91204856
		2014	80,183,427,296,000.00	13.90408462
		2015	81,788,141,654,000.00	13.91269034
		2016	87,196,053,833,000.00	13.94049683
2	BSSR	2012	1,340,438,732,026.00	12.12724697
		2013	1,931,268,674,848.00	12.2858427
		2014	2,090,214,155,764.00	12.32019078
		2015	2,386,640,066,868.00	12.37778693
		2016	2,459,654,154,790.00	12.39087405
3	GEMS	2012	3,440,326,009,433.00	12.5365996
		2013	4,022,393,567,309.00	12.60448456
		2014	3,921,803,353,518.00	12.59348581
		2015	5,074,053,291,170.00	12.70535502
		2016	5,049,070,230,000.00	12.70321141
4	MYOH	2012	1,292,581,025,000.00	12.11145778
		2013	1,815,818,263,000.00	12.25907238
		2014	2,031,097,095,000.00	12.30773069
		2015	2,213,080,163,734.00	12.34499715
		2016	1,968,642,228,678.00	12.2941668
5	PTBA	2012	12,728,981,000,000.00	13.10479364
		2013	11,677,155,000,000.00	13.06733704
		2014	14,812,023,000,000.00	13.17061438
		2015	16,894,043,000,000.00	13.2277336
		2016	18,576,774,000,000.00	13.2689703
6	TOBA	2012	2,516,407,983,000.00	12.40078105
		2013	3,779,666,204,192.00	12.57745345
		2014	3,758,229,245,484.00	12.57498327
		2015	3,875,833,089,462.00	12.58836507
		2016	3,497,172,097,671.00	12.543717
7	ARTI	2012	1,432,238,854,121.00	12.15601545
		2013	1,577,432,306,840.00	12.19795073
		2014	1,773,670,967,651.00	12.24887306
		2015	2,449,292,815,367.00	12.38904071
		2016	2,616,795,546,996.00	12.41776979
8	ELSA	2012	4,294,557,000,000.00	12.63291837
		2013	4,370,964,000,000.00	12.64057723

“PENGARUH *TAX PLANNING* DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA (STUDI EMPIRIS PERUSAHAAN PERTAMBANGAN YANG TERDAFTAR DI BEI PERIODE 2012-2016)”

Author: Amalia Sandy Pertiwi NPK: A.2014.1.32869

		2014	4,245,704,000,000.00	12.62794971
		2015	4,407,513,000,000.00	12.6441936
		2016	4,190,956,000,000.00	12.6223131
9	ESSA	2012	778,892,182,468.00	11.89147734
		2013	1,434,472,248,800.00	12.15669215
		2014	1,748,137,944,826.00	12.2425757
		2015	3,813,713,262,632.00	12.58134804
		2016	8,946,768,864,452.00	12.95166622
10	RUIS	2012	1,176,578,647,723.00	12.07062096
		2013	1,277,942,893,245.00	12.10651145
		2014	1,264,142,659,644.00	12.10179609
		2015	1,091,753,891,437.00	12.03812475
		2016	979,132,450,762.00	11.99084144
11	INCO	2012	22,448,895,760,000.00	13.35119498
		2013	27,665,411,232,000.00	13.44193713
		2014	29,182,043,380,000.00	13.4651157
		2015	31,421,023,886,000.00	13.49722033
		2016	29,752,602,548,000.00	13.47352496
12	TINS	2012	6,101,007,000,000.00	12.78540152
		2013	7,883,294,000,000.00	12.89670772
		2014	9,752,477,000,000.00	12.98911493
		2015	9,279,683,000,000.00	12.96753314
		2016	9,548,631,000,000.00	12.97994111
13	CTTH	2012	261,438,526,210.00	11.41736959
		2013	326,960,068,946.00	11.51449472
		2014	366,053,299,896.00	11.56354433
		2015	605,667,034,867.00	11.78223394
		2016	815,962,000,265.00	11.91166993



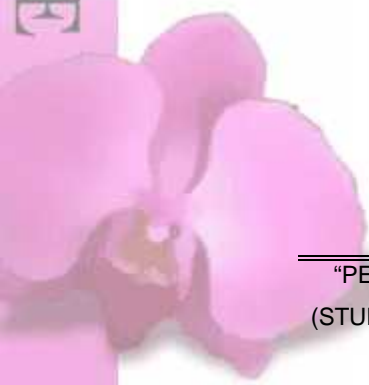
Manajemen Laba

No.	Kode	Tahun	Manajemen laba
1	ADRO	2012	0.048848527
		2013	-0.085372763
		2014	-0.014696516
		2015	0.02773111
		2016	0.005783677
2	BSSR	2012	-0.147461462
		2013	-0.020385628
		2014	-0.034292231
		2015	-0.042828725
		2016	0.162779161
3	GEMS	2012	-0.084131331
		2013	0.076344216
		2014	0.016793391
		2015	0.026804187
		2016	-0.067589767
4	MYOH	2012	-1.946242799
		2013	0.195659746
		2014	-0.171866342
		2015	-0.039171369
		2016	0.095128723
5	PTBA	2012	0.105200231
		2013	-0.070215283
		2014	0.020565455
		2015	0.006497627
		2016	-0.002561909
6	TOBA	2012	0.359172675
		2013	-0.308713535
		2014	0.149813113
		2015	-0.034346732
		2016	-0.077828654
7	ARTI	2012	0.000982507
		2013	0.044529883
		2014	-0.065032149
		2015	0.246735874
		2016	-0.169969676
8	ELSA	2012	-0.000310026
		2013	-0.025439644

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		2014	0.116322852
		2015	-0.009888819
		2016	-0.019645319
9	ESSA	2012	0.05429724
		2013	-0.000449192
		2014	0.033451552
		2015	0.071931906
		2016	0.000392723
10	RUIS	2012	-0.034442855
		2013	-0.017244573
		2014	0.046369233
		2015	-0.156097239
		2016	0.064930372
11	INCO	2012	-0.010486294
		2013	-0.117765134
		2014	0.031355113
		2015	0.025489471
		2016	0.031531407
12	TINS	2012	-0.21026706
		2013	0.376909418
		2014	0.000266006
		2015	-0.253002801
		2016	0.037744393
13	CTTH	2012	0.00543023
		2013	0.007302661
		2014	0.084705504
		2015	-0.016915521
		2016	0.021787075



LAMPIRAN 2 Hasil Statistik Deskriptif dan Uji Asumsi Klasik

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ML	65	-1.9462	.3769	.48103	.3216230
TP	65	.05641	1.60376	.708900	.2698313
UP	65	11.41737	13.94050	12.640179	.6334893
Valid N (listwise)	65				

Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.98425096
	Absolute	.045
Most Extreme Differences	Positive	.032
	Negative	-.045
Kolmogorov-Smirnov Z		.362
Asymp. Sig. (2-tailed)		.999

a. Test distribution is Normal.

b. Calculated from data.

Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1.724 ^a

Multikolinieritas

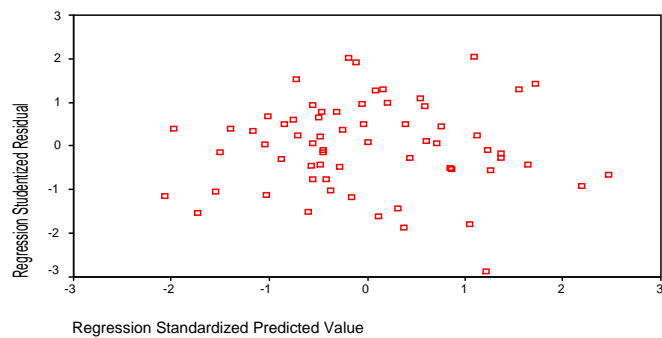
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	TP	1.000	1.000
	UP	1.000	1.000

Heteroskedastisitas

Scatterplot

Dependent Variable: ML



LAMPIRAN 3 Hasil Analisis Regresi Linier Berganda

Hipotesis 1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	1.394	.869		1.615	.111
1	TP	.323	.150	.271	2.150	.035
	UP	-.132	.064	-.260	-2.063	.043

a. Dependent Variable: ML

Hipotesis 2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.349	2	.675	7.934	.001 ^a
	Residual	5.271	62	.085		
	Total	6.620	64			

a. Dependent Variable: ML

b. Predictors: (Constant), UP, TP

Uji Koefisien Determinasi (R^2)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.451 ^a	.204	.178	.2915802

a. Predictors: (Constant), UP, TP