




Perkumpulan Pengelola Pendidikan Malangkuçewara (P3.M)

 **STIE MALANGKUÇEWARA**
d.b. ABM School of Economics

Terakreditasi "A" AKUNTANSI 056/SK/BAN-PT/Akred/3/III/2014
Terakreditasi "A" MANAJEMEN 257/SK/BAN-PT/Ak-VUS/XII/2013

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2016/2017
Nomor : 0908/BAAK/X/2016

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


Nama	: Drs. SONHAJI, Ak., MS, CA
Sebagai	: Dosen Pembimbing 1
Nama	: --
Sebagai	: Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama	: RETYAN DIVA BERLIANA
Nomor Pokok	: A.2013.1.32327
Skripsi yang diajukan	
Bidang Kajian	: PERPAJAKAN
Pokok Bahasan	: PERENCANAAN PAJAK
Tempat/Obyek	: -
Judul Skripsi	: -

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

Dikeluarkan di : Malang
Pada Tanggal : 06/10/2016
Ketua Program Studi Akuntansi,



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



STIE Malangkuççwara

(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			
14 Oktober 16	I	Konsultasi Topik	
Bulan : November			
17 Nov 16	I	Konsultasi Judul dan Penetapan Judul	
30 Nov 16	I - III	Konsultasi Persiapan untuk Seminar Proposal	
Bulan : Maret			
16 Maret 17	I - III	Menyerahkan Revisi bab 1, 2 & 3	
20 Maret 17	I - III	Menyerahkan Revisi	
Bulan : Juni			
15 Juni 17	I - III	Menyerahkan revisi bab 1, 2, 3 & konsultasi bab 4	
Bulan : Juli			
25 Juli 17	I - III	Menyerahkan bab 1 & 5	

Dosen Pembimbing 1


Dosen Pembimbing 2



Catatan:

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

1. Ide/inovasi penelitian
2. Pemahaman konsep/teori
3. Pemahaman Metodologi
4. Kemampuan Analisis

Perkumpulan Pengelola Pendidikan Malangkuçęwara (P3M)

 **STIE MALANGKUÇĘWARA**
d/ABM School of Economics

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Nama : Drs. SONHAJI, Ak., MS, CA
Sebagai : Dosen Pembimbing 1

Nama : --
Sebagai : Dosen Pembimbing 2


Untuk mahasiswa berikut

Nama : RETYAN DIVA BERLIANA
Nomor Pokok : A.2013.1.32327
Skripsi yang diajukan
Bidang Kajian : PERPAJAKAN
Pokok Bahasan : PERENCANAAN PAJAK
Tempat/Obyek : POJOK GALERI INVESTASI BEI STIE MALANGKUÇĘWARA

Judul Skripsi : ANALISIS PENGARUH PERENCANAAN PAJAK DAN BEBAN PAJAK TANGGUHAN TERHADAP MANAJEMEN LABA PADA PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) PERIODE 2013-2015

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

Dikeluarkan di : Malang
Pada Tanggal : 25/07/2017
Program Studi Akuntansi,


MALANG

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



STIE Malangkuççwara

(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 : Juli 17			
25 Juli 2017	4-5	Menyerahkan bab 4 & 5	
28 Juli 2017	4-5	Menyerahkan Revisi bab 4,5	
Bulan :			
Bulan :			
Bulan :			
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

(Signature)

Dosen Pembimbing 2

(Signature)

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

MCE

LAMPIRAN

Lampiran 1
Perencanaan Pajak

Perusahaan	Tahun	NET INCOME	PRE TAX INCOME (EBIT)
BUDI	2013	42.886.000.000	38.549.000.000
	2014	28.449.000.000	43.488.000.000
	2015	21.072.000.000	52.125.000.000
IGAR	2013	35.030.416.158	48.442.303.122
	2014	54.898.874.758	75.826.220.743
	2015	52.790.235.852	63.236.346.206
ALDO	2013	22.589.101.552	33.591.990.313
	2014	21.061.034.612	28.201.468.412
	2015	24.079.122.338	32.453.914.799
CEKA	2013	65.068.958.558	86.553.141.929
	2014	41.001.414.954	57.072.544.226
	2015	106.549.446.980	142.271.353.890
MYOR	2013	1.013.558.238.779	1.356.073.496.557
	2014	409.824.768.594	529.701.030.755
	2015	1.250.233.128.560	1.640.494.765.801
JPFA	2013	640.637.000.000	895.947.000.000
	2014	384.846.000.000	542.549.000.000
	2015	524.484.000.000	697.677.000.000
INAI	2013	5.019.540.731	11.361.992.726
	2014	22.058.700.759	32.752.754.293
	2015	28.615.673.167	57.114.061.880
DPNS	2013	68.001.612.724	87.322.830.461
	2014	15.277.156.523	17.183.018.745
	2015	10.221.665.048	11.832.026.060
INCI	2013	10.331.808.096	10.690.815.380
	2014	11.028.221.012	11.358.760.719
	2015	17.623.914.396	19.220.641.866
JECC	2013	22.928.551.000	43.435.984.000
	2014	23.694.710.000	33.144.906.000
	2015	2.464.669.000	8.496.333.000
KBLI	2013	73.566.557.566	105.179.474.227
	2014	70.135.958.148	94.274.570.209
	2015	116.753.268.219	150.049.026.298

MBTO	2013	16.162.858.075	23.006.208.262
	2014	2.925.070.199	5.699.438.368
	2015	14.056.549.894	16.833.220.866
MERK	2013	175.444.757	234.707.739
	2014	181.472.234	205.058.431
	2015	142.545.462	193.940.841
WIIM	2013	132.322.207.861	175.119.289.578
	2014	112.304.822.060	149.541.532.719
	2015	131.081.111.587	177.962.941.779
VOKS	2013	39.092.753.172	51.602.217.442
	2014	85.393.833.586	112.918.817.652
	2015	277.107.966	2.393.453.781
UNIT	2013	831.855.726	4.368.738.552
	2014	396.296.296	5.647.861.282
	2015	385.953.128	1.661.391.489
TCID	2013	160.148.465.833	218.297.701.912
	2014	174.314.394.101	239.428.829.612
	2015	544.474.278.014	583.121.947.494
SRSN	2013	45.171.491.000	32.666.954.000
	2014	14.456.260.000	29.857.990.000
	2015	15.504.788.000	20.714.663.000
SKLT	2013	11.440.014.188	16.597.785.538
	2014	16.480.714.984	23.544.037.458
	2015	20.066.791.849	27.376.238.223
LION	2013	64.761.350.816	85.027.065.076
	2014	49.001.630.102	62.857.739.316
	2015	46.018.637.487	58.451.801.513
LMSH	2013	14.382.899.194	19.437.691.207
	2014	7.403.115.436	11.006.796.283
	2015	1.944.443.395	3.807.172.880
AMFG	2013	338.358.000.000	450.753.000.000
	2014	458.635.000.000	597.807.000.000
	2015	341.346.000.000	464.263.000.000
INAF	2013	54.222.595.302	63.032.747.250
	2014	1.164.824.606	7.401.635.942
	2015	6.565.707.419	14.175.137.737
KICI	2013	7.419.500.718	9.947.532.870
	2014	4.703.508.241	6.328.129.933
	2015	13.000.883.220	2.710.606.804

Lampiran 2
Beban Pajak Tangguhan

Perusahaan	Tahun	BEBAN PAJAK TANGGUHAN	ASET AKHIR TAHUN
BUDI	2013	9.235.000	2.299.672.000
	2014	14.010.000	2.382.875.000
	2015	30.783.000	2.476.982.000
IGAR	2013	679.047.964	312.342.760.278
	2014	1.147.695.985	314.746.644.499
	2015	6.046.210.351	349.894.783.575
ALDO	2013	111.654.930	216.293.168.908
	2014	49.936.800	301.479.232.221
	2015	8.374.792.461	356.814.265.668
CEKA	2013	1.606.645.376	1.027.692.718.504
	2014	1.107.580.133	1.069.627.299.747
	2015	725.133.209	1.284.150.037.341
MYOR	2013	30.480.928.000	8.302.506.241.903
	2014	3.375.817.898	9.709.838.250.473
	2015	3.825.634.291	10.291.108.029.334
JPFA	2013	2.033.000	10.961.464.000
	2014	8.636.000	14.917.590.000
	2015	4.353.000	15.730.435.000
INAI	2013	1.622.253.070	612.224.219.835
	2014	1.959.012.123	765.881.409.376
	2015	3.385.069.062	897.281.657.710
DPNS	2013	13.895.816.640	184.636.344.559
	2014	1.311.301.039	253.372.669.050
	2015	1.308.313.102	268.877.322.944
INCI	2013	359.007.284	132.278.839.079
	2014	330.539.707	136.142.063.219
	2015	1.245.932.343	147.992.617.351
JECC	2013	4.800.582	708.955.186
	2014	2.187.667	1.239.821.716
	2015	151.440	1.062.476.023
KBLI	2013	3.853.227.050	1.161.698.219.225
	2014	2.275.226.331	1.337.022.291.951
	2015	1.040.196.022	1.337.351.473.763
MBTO	2013	1.585.358.211	609.494.013.942
	2014	1.662.446.452	611.769.745.328
	2015	2.776.670.972	619.383.082.066

MERK	2013	3.683.048	569.430.951
	2014	4.017.765	696.946.318
	2015	4.351.316	716.599.526
WIIM	2013	1.070.878.533	1.207.251.153.900
	2014	1.315.397.909	1.229.011.260.881
	2015	2.005.147.192	1.332.907.675.785
VOKS	2013	3.048.868.817	1.698.078.355.471
	2014	29.453.511.112	1.955.830.321.070
	2015	974.440.560	1.553.904.599.142
UNIT	2013	270.956.175	379.900.742.389
	2014	176.786.264	459.118.935.528
	2015	108.259.352	440.727.374.151
TCID	2013	3.813.236.671	1.261.572.952.461
	2014	3.392.742.989	1.465.952.460.752
	2015	260.261.730	1.853.235.343.636
SRSN	2013	9.077.420	402.108.960
	2014	2.892.663	420.782.548
	2015	1.161.133	463.347.124
SKLT	2013	1.067.130.900	249.746.467.756
	2014	1.949.234.026	301.989.488.699
	2015	1.310.568.375	331.574.891.637
LION	2013	1.035.260.103	433.497.042.140
	2014	1.112.594.286	498.567.897.161
	2015	1.419.730.224	600.102.716.315
LMSH	2013	74.776.013	128.547.715.366
	2014	91.302.419	141.697.598.705
	2015	517.174.985	139.915.598.255
AMFG	2013	4.923.000	3.115.421.000
	2014	2.066.000	3.539.393.000
	2015	10.524.000	3.918.391.000
INAF	2013	8.810.151.948	1.188.618.790.410
	2014	5.832.403.440	1.294.510.669.195
	2015	4.026.321.318	1.248.343.275.406
KICI	2013	717.660.652	94.955.970.131
	2014	693.382.192	98.295.722.100
	2015	14.659.584.774	96.745.744.221

Lampiran 3
Manajemen Laba
SCALED EARNING CHANGES

Perusahaan	Tahun	NET INCOME it	NET INCOME i(t-1)
BUDI	2013	42.886.000.000	5.084.000
	2014	28.449.000.000	39.795.000
	2015	21.072.000.000	28.230.000
IGAR	2013	35.030.416.158	44.507.701.367
	2014	54.898.874.758	35.030.416.158
	2015	56.790.235.852	54.898.874.758
ALDO	2013	22.589.101.552	13.327.139.458
	2014	21.061.034.612	22.589.101.552
	2015	24.079.122.338	21.061.034.612
CEKA	2013	65.068.958.558	58.344.237.476
	2014	41.001.414.954	64.871.947.610
	2015	106.549.446.980	39.026.238.204
MYOR	2013	1.013.558.238.779	742836954804
	2014	409.824.768.594	1.058.418.939.252
	2015	1.250.233.128.560	409.824.768.594
JPFA	2013	640.637.000.000	1.074.577.000
	2014	384.846.000.000	640.637.000
	2015	524.484.000.000	384.846.000
INAI	2013	5.019.540.731	23.155.488.541
	2014	22.058.700.759	5.019.540.731
	2015	28.615.673.167	22.058.700.759
DPNS	2013	68.001.612.724	24.449.221.203
	2014	69.277.156.523	68.001.612.724
	2015	10.221.665.048	15.277.156.523
INCI	2013	10.331.808.096	4.443.840.864
	2014	11.028.221.012	10.331.808.096
	2015	17.623.914.396	11.028.221.012
JECC	2013	22.928.551.000	31.770.770
	2014	23.694.710.000	22.928.551
	2015	2.464.669.000	23.694.710.000
KBLI	2013	73.566.557.566	125.181.635.828
	2014	70.135.958.148	73.566.557.566
	2015	116.753.268.219	70.135.958.148

MBTO	2013	16.162.858.075	45.523.078.819
	2014	2.925.070.199	16.162.858.075
	2015	14.056.549.894	2.925.070.199
MERK	2013	175.444.757.000	107.808.155.000
	2014	181.472.234.000	175.444.757.000
	2015	142.545.462.000	181.472.234.000
WIIM	2013	132.322.207.861	77.301.788.663
	2014	112.304.822.060	132.322.207.861
	2015	131.081.111.587	112.304.822.060
VOKS	2013	39.092.753.172	147.020.574.291
	2014	85.393.833.586	39.092.753.172
	2015	277.107.966	85.393.833.586
UNIT	2013	231.855.726	352.726.678
	2014	396.296.296	831.855.726
	2015	385.953.128	396.296.296
TCID	2013	160.148.465.833	150.373.851.969
	2014	174.314.394.101	160.148.465.833
	2015	544.474.278.014	174.314.394.101
SRSN	2013	45.171.491.000	16.956.040
	2014	14.456.260.000	15.994.295
	2015	15.504.788.000	14.456.260
SKLT	2013	11.440.014.188	7.962.693.771
	2014	16.480.714.984	11.440.014.188
	2015	20.066.791.849	16.480.714.984
LION	2013	64.761.350.816	85.373.721.654
	2014	49.001.630.102	64.761.350.816
	2015	46.018.637.487	49.001.630.102
LMSH	2013	14.382.899.194	41.282.515.026
	2014	7.403.115.436	14.382.899.194
	2015	1.944.443.395	7.403.115.436
AMFG	2013	338.358.000.000	346.609.000
	2014	458.635.000.000	338.358.000
	2015	341.346.000.000	458.635.000
INAF	2013	54.222.595.302	42.385.114.981
	2014	1.164.824.606	54.222.595.302
	2015	6.565.707.419	1.164.824.606
KICI	2013	7.419.500.718	2.259.475.494
	2014	4.703.508.241	7.419.500.718
	2015	13.000.883.220	4.703.508.241

Lampiran 4
MARKET VALUE EQUITY (MVE (t-1))

Perusahaan	Tahun	MVE (t-1)	
		SAHAM BEREDAR	HARGA SAHAM
BUDI	2013	4.098.997.362	114
	2014	4.098.997.362	109
	2015	4.098.997.362	107
IGAR	2013	1.050.000.000	375
	2014	972.204.500	295
	2015	972.204.500	315
ALDO	2013	550.000.000	470
	2014	550.000.000	660
	2015	550.000.000	735
CEKA	2013	297.500.000	1.300
	2014	297.500.000	1.160
	2015	297.500.000	1.500
MYOR	2013	766.584.000	20.000
	2014	894.347.989	26.000
	2015	894.347.989	20.900
JPFA	2013	2.132.104.582	6.150
	2014	10.660.522.910	1.220
	2015	10.660.522.910	950
INAI	2013	158.400.000	450
	2014	158.400.000	600
	2015	316.800.000	350
DPNS	2013	331.129.952	385
	2014	331.129.952	470
	2015	331.129.952	353
INCI	2013	181.035.556	245
	2014	181.035.556	240
	2015	181.035.556	238
JECC	2013	151.200.000	1.900
	2014	151.200.000	2.850
	2015	151.200.000	2.350
KBLI	2013	4.007.235.107	187
	2014	4.007.235.107	142
	2015	4.007.235.107	139
MBTO	2013	1.070.000.000	380
	2014	1.070.000.000	305
	2015	1.070.000.000	200
MERK	2013	22.400.000	152.000

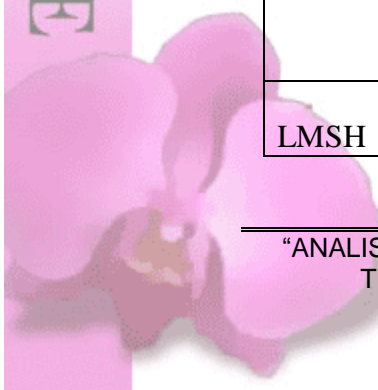
	2014	22.400.000	189.000
	2015	22.400.000	160.000
WIIM	2013	2.099.873.760	760
	2014	2.099.873.760	670
	2015	2.099.873.760	625
VOKS	2013	831.120.519	1.030
	2014	831.120.519	740
	2015	831.120.519	795
UNIT	2013	75.422.200	345
	2014	75.422.200	250
	2015	75.422.200	318
TCID	2013	201.066.667	11.000
	2014	201.066.667	11.900
	2015	201.066.667	17.525
SRSN	2013	6.020.000.000	50
	2014	6.020.000.000	50
	2015	6.020.000.000	50
SKLT	2013	690.740.500	180
	2014	690.740.500	180
	2015	690.740.500	300
LION	2013	52.016.000	10.400
	2014	52.016.000	12.000
	2015	52.016.000	9.300
LMSH	2013	9.600.000	10.500
	2014	9.600.000	8.000
	2015	9.600.000	6.450
AMFG	2013	434.000.000	8.300
	2014	434.000.000	7.000
	2015	434.000.000	8.050
INAF	2013	3.099.267.500	330
	2014	3.099.267.500	153
	2015	3.099.267.500	355
KICI	2013	138.000.000	270
	2014	138.000.000	270
	2015	138.000.000	268

Lampiran 5
Penilaian Variabel Dummy

Perusahaan	Tahun	MANAJEMEN LABA		PERENCANAAN PAJAK (X1)	BEBAN PAJAK TANGGUHAN (X2)
		KATEGORI	DUMMYY		
BUDI	2012-2013	Range small profit firms	1	1,112506161	0,00401579
	2013-2014	Range small profit firms	1	0,654180464	0,005879452
	2014-2015	Range small profit firms	1	0,404258993	0,012427624
IGAR	2012-2013	Range small loss firms	0	0,723136885	0,002174047
	2013-2014	Range small profit firms	1	0,724009112	0,003646412
	2014-2015	Range small profit firms	1	0,834808445	0,017280081
ALDO	2012-2013	Range small profit firms	1	0,672454991	0,00051622
	2013-2014	Range small loss firms	0	0,746806312	0,000165639
	2014-2015	Range small profit firms	1	0,741948159	0,023471014
CEKA	2012-2013	Range small profit firms	1	0,751780433	0,001563352
	2013-2014	Range small loss firms	0	0,718408746	0,001035482
	2014-2015	Range small profit firms	1	0,74891708	0,00056468
MYOR	2012-2013	Range small profit firms	1	0,747421317	0,003671292
	2013-2014	Range small loss firms	0	0,773690714	0,00034767
	2014-2015	Range small profit firms	1	0,762107356	0,000371742
JPFA	2012-2013	Range small profit firms	1	0,715038948	0,000185468
	2013-	Range small profit			0,000578914

	2014	firms	1	0,70932948	
	2014-2015	Range small profit firms	1	0,751757618	0,000276725
INAI	2012-2013	Range small loss firms	0	0,441783484	0,00264977
	2013-2014	Range small profit firms	1	0,673491474	0,002557853
	2014-2015	Range small profit firms	1	0,501026756	0,003772582
DPNS	2012-2013	Range small profit firms	1	0,778738073	0,075260462
	2013-2014	Range small profit firms	1	0,889084552	0,005175385
	2014-2015	Range small loss firms	0	0,863898118	0,004865837
INCI	2012-2013	Range small profit firms	1	0,966419092	0,002714019
	2013-2014	Range small profit firms	1	0,97090002	0,002427903
	2014-2015	Range small profit firms	1	0,916926423	0,008418882
JECC	2012-2013	Range small profit firms	1	0,527869957	0,006771348
	2013-2014	Range small profit firms	1	0,714882402	0,001764501
	2014-2015	Range small loss firms	0	0,290086205	0,000142535
KBLI	2012-2013	Range small loss firms	0	0,699438347	0,003316892
	2013-2014	Range small loss firms	0	0,743954154	0,001701712
	2014-2015	Range small profit firms	1	0,778100805	0,000777803
MBO	2012-2013	Range small loss firms	0	0,702543326	0,002601105
	2013-2014	Range small loss firms	0	0,513220779	0,002717438
	2014-2015	Range small profit firms	1	0,835048147	0,004482962
MERK	2012-2013	Range small profit firms	1	0,747503077	0,006467945
	2013-2014	Range small profit firms	1	0,884978165	0,005764813
	2014-	Range small loss	0	0,734994554	0,006072173

	2015	firms			
WIIM	2012-2013	Range small profit firms	1	0,755611836	0,000887039
	2013-2014	Range small loss firms	0	0,750994189	0,00107029
	2014-2015	Range small profit firms	1	0,736564086	0,001504341
VOKS	2012-2013	Range small loss firms	0	0,75757894	0,001795482
	2013-2014	Range small profit firms	1	0,756240947	0,015059339
	2014-2015	Range small loss firms	0	0,115777446	0,000627092
UNIT	2012-2013	Range small loss firms	0	0,190410966	0,000713229
	2013-2014	Range small loss firms	0	0,070167498	0,000385055
	2014-2015	Range small loss firms	0	0,232307154	0,000245638
TCID	2012-2013	Range small profit firms	1	0,733624149	0,003022605
	2013-2014	Range small profit firms	1	0,728042627	0,002314361
	2014-2015	Range small profit firms	1	0,933722835	0,000140436
SRSN	2012-2013	Range small profit firms	1	1,382788582	0,022574528
	2013-2014	Range small profit firms	1	0,48416722	0,006874484
	2014-2015	Range small profit firms	1	0,748493374	0,002505968
SKLT	2012-2013	Range small profit firms	1	0,689249428	0,004272857
	2013-2014	Range small profit firms	1	0,699995275	0,006454642
	2014-2015	Range small profit firms	1	0,733000337	0,003952556
LION	2012-2013	Range small loss firms	0	0,761655724	0,00238816
	2013-2014	Range small loss firms	0	0,779563991	0,00223158
	2014-2015	Range small loss firms	0	0,78729203	0,002365812
LMSH	2012-2013	Range small loss firms	0	0,73994895	0,000581698



	2013-2014	Range small loss firms	0	0,672594935	0,000644347
	2014-2015	Range small loss firms	0	0,510731573	0,003696335
AMFG	2012-2013	Range small profit firms	1	0,750650578	0,001580204
	2013-2014	Range small profit firms	1	0,767195767	0,000583716
	2014-2015	Range small profit firms	1	0,73524274	0,002685796
INAF	2012-2013	Range small profit firms	1	0,860228971	0,007412092
	2013-2014	Range small loss firms	0	0,157373939	0,004505489
	2014-2015	Range small profit firms	1	0,463184735	0,003225332
KICI	2012-2013	Range small profit firms	1	0,745863403	0,007557825
	2013-2014	Range small loss firms	0	0,743269859	0,007054042
	2014-2015	Range small profit firms	1	4,796299928	0,151526921

Lampiran 6

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Perencanaan Pajak	72	.0702	4.7963	.753296	.5279512
Beban Pajak Tangguhan	72	.0001	.1515	.006959	.0197601
Manajemen Laba	72	0	1	.64	.484
Valid N (listwise)	72				

Lampiran 7
Regresi Logistik

**Dependent Variable
Encoding**

Original Value	Internal Value
0	0
1	1

Block 0: Beginning Block

Classification Table^{a,b}

Observed	Predicted		
	Manajemen Laba		Percentage Correct
	0	1	
Step 0 Manajemen Laba 0	0	26	.0
1	0	46	100.0
Overall Percentage			63.9

a. Constant is included in the model.

b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	Df	Sig.	Exp(B)
Step 0 Constant	.571	.245	5.407	1	.020	1.769

Variables not in the Equation

	Score	Df	Sig.
Step 0 Variables			
Perencanaan	4.171	1	.041
Beban	2.437	1	.119
Overall Statistics	4.241	2	.120

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

	Chi-square	Df	Sig.
Step 1			
Step	20.321	2	.000
Block	20.321	2	.000
Model	20.321	2	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	73.863 ^a	.246	.337

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.212	8	.837

Contingency Table for Hosmer and Lemeshow Test

	Manajemen Laba = 0		Manajemen Laba = 1		Total
	Observed	Expected	Observed	Expected	
Step 1 1	7	6.205	0	.795	7
2	3	3.948	4	3.052	7
3	3	3.262	4	3.738	7
4	2	2.942	5	4.058	7
5	3	2.700	4	4.300	7
6	3	2.405	4	4.595	7
7	2	2.073	5	4.927	7
8	1	1.379	6	5.621	7
9	2	.883	5	6.117	7
10	0	.201	9	8.799	9

Classification Table^a

Observed	Predicted		
	Manajemen Laba		Percentage Correct
	0	1	
Step 1 Manajemen Laba 0	10	16	38.5
1	4	42	91.3
Overall Percentage			72.2

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a Perencanaan	4.996	1.949	6.572	1	.010	147.800
Beban	256.759	122.389	4.401	1	.036	3.228E111
Constant	-3.690	1.475	6.258	1	.012	.025

a. Variable(s) entered on step 1: Perencanaan, Beban.