

Lampiran 1

Hasil Perhitungan Beban Pajak Tangguhan

DAFTAR PERUSAHAAN	Beban Pajak Tangguhan	Laba Sebelum Pajak t-1	Perhitungan Beban Pajak Tangguhan
	2018	2017	
INTP	99,844,000	2,287,274	43.65196299
SMCB	67,081,000	-690,455	-97.15477475
WSBP	40,394,622,156	1,156,234,012,013	0.034936373
WTON	-3,567,885,761	419,501,620,158	-0.008505058
AMFG	-2,720,000	63,589	-42.77469374
MARK	464,561,043	64,422,123,842	0.007211203
TOTO	-10,221,478,756	377,660,867,510	-0.027065231
ALKA	375,281,000	16,063,389	23.36250464
ALMI	-7,356,244,381	4,716,551,594	-1.559665835
INAI	-24,293,955,742	52,292,073,203	-0.464581996
LION	-2,996,970,322	20,175,438,794	-0.148545484
PICO	2,493,967,390	22,614,674,874	0.110280931
AGII	-12,649,000	133,820	-94.5224929
BUDI	-182,705,000	61,016	-2994.378524
INCI	201,984,751	4,567,131,994	0.044225731
APLI	-2,198,181,866	3,897,608,083	-0.563982273
IMPC	8,848,654,070	111,423,979,247	0.079414271
TALF	725,349,487	31,954,151,234	0.022699695
CPIN	-40,477,000	3,259,822	-12.41693565

MAIN	6,506,765	1,377,044	4.725168549
SIPD	-8,055,000	237,482	-33.91836013
TIRT	1,368,401,625	2,334,588,272	0.586142594
ALDO	826,563,057	38,621,790,950	0.021401469
FASW	-181,458,864,786	824,530,694,900	-0.22007533
KBRI	8,372,059,521	105,059,092,030	0.079689053
SPMA	-17,383,467,511	121,308,934,629	-0.143299152
SWAT	-131,021,644	1,750,949,577	-0.074828908
KRAH	724,265,410	52,628,856,271	0.013761755
AUTO	-36,705,000	711,936	-51.55660059
BOLT	5,484,192,353	132,410,100,928	0.041418233
GJTL	44,609,000	106,824	417.5934247
IMAS	154,485,841,369	706,768,893,651	0.21858042
PRAS	-1,209,138,982	4,006,380,783	-0.30180331
SMSM	7,065,000	720,638	9.803812733
BELL	-6,561,075,820	4,376,008,145	-1.499328978
RICY	-1,875,680,166	25,808,846,585	-0.072675862
SSTM	708,151,185	31,048,829,703	0.022807661
TRIS	-4,640,547,008	21,833,987,786	-0.212537767
UNIT	83,561,186	294,583,253	0.283658983
ZONE	167,720,739	39,648,205,402	0.004230223
KBLI	-4,549,716,035	428,884,879,225	-0.010608245
VOKS	-2,502,723,048	230,242,661,579	-0.010869936
JSKY	211,151,011	29,450,992,546	0.007169572
CAMP	766,619,876	58,384,115,529	0.013130624

CEKA	3,518,856,903	143,195,939,366	0.02457372
ICBP	-379,000,000	5,206,561	-72.79277051
IKP	1,802,087,852	17,124,071,013	0.105237116
GOOD	1,979,254,305	499,607,746,824	0.003961617
HOKI	-692,476,951	64,384,420,849	-0.01075535
MYOR	-23,316,371,699	2,186,884,603,474	-0.010661912
PANI	235,015,071	1,622,452,367	0.144851754
PCAR	531,620,364	-645,202,337	-0.823959142
ROTI	59,764,888,552	186,147,334,530	0.321062285
SKBM	-4,544,631,075	31,761,022,154	-0.143088313
SKLT	2,770,003,659	27,370,565,356	0.101203743
GGRM	19,746,000	10,436,512	1.892011431
WIIM	5,576,475,100	54,491,308,212	0.102336965
DVLA	-152,951,000	226,147,921	-0.676331665
INAF	-3,606,176,669	56,816,969,124	-0.063470064
KAEF	-2,449,822,079	449,709,762,422	-0.005447563
PYFA	-542,622,712	9,599,280,773	-0.056527434
ADES	7,122,000	51,095	139.3874156
MRAT	-2,097,013,532	-1,355,570,984	1.546959589
UNVR	-39,168,000	9,371,661	-4.179408538
CINT	1,982,530,593	38,318,872,398	0.051737707

Lampiran 2
Hasil Perhitungan Perencanaan Pajak

DAFTAR PERUSAHAAN	Beban Pajak Tangguhan	Laba Sebelum Pajak	Perhitungan Perencanaan Pajak
	2018	2018	
INTP	99,844,000	1,400,228	71.30553024
SMCB	67,081,000	-684,197	-98.04339978
WSBP	40,394,622,156	1,355,548,311,604	0.029799471
WTON	-3,567,885,761	619,251,303,685	-0.005761612
AMFG	-2,720,000	11,184	-243.204578
MARK	464,561,043	111,210,294,119	0.004177321
TOTO	-10,221,478,756	451,998,563,901	-0.022613963
ALKA	375,281,000	22,922,823	16.37150014
ALMI	-7,356,244,381	13,900,879,443	-0.529192733
INAI	-24,293,955,742	64,757,097,094	-0.375155108
LION	-2,996,970,322	23,908,625,171	-0.12535101
PICO	2,493,967,390	17,802,088,413	0.140094091
AGII	-12,649,000	147,639	-85.67519422
BUDI	-182,705,000	71,781	-2545.311433
INCI	201,984,751	6,400,318,373	0.031558547
APLI	-2,198,181,866	-19,799,477,242	0.111022217
IMPC	8,848,654,070	117,459,959,119	0.075333366

TALF	725,349,487	60,866,228,487	0.011917109
CPIN	-40,477,000	5,907,351	-6.851971383
MAIN	6,506,765	398,187,122	0.016340973
SIPD	-8,055,000	33,989	-236.9884374
TIRT	1,368,401,625	-37,845,576,140	-0.036157505
ALDO	826,563,057	57,208,486,144	0.01444826
FASW	181,458,864,786	1,988,090,191,158	-0.091272954
KBRI	8,372,059,521	116,395,838,022	0.071927482
SPMA	-17,383,467,511	109,673,317,782	-0.158502249
SWAT	-131,021,644	4,267,207,110	-0.030704309
KRAH	724,265,410	66,997,053,378	0.010810407
AUTO	-36,705,000	861,563	-42.60280444
BOLT	5,484,192,353	101,111,160,130	0.054239239
GJTL	44,609,000	-85,585	-521.2245136
IMAS	154,485,841,369	39,218,133,343	3.939143151
PRAS	-1,209,138,982	8,159,520,050	-0.148187513
SMSM	7,065,000	828,281	8.52971395
BELL	-6,561,075,820	10,968,414,296	-0.598179066
RICY	-1,875,680,166	29,841,866,355	-0.062853983
SSTM	708,151,185	1,820,189,102	0.389053634
TRIS	-4,640,547,008	24,305,621,702	-0.190924843
UNIT	83,561,186	407,323,474	0.205146993
ZONE	167,720,739	54,184,610,067	0.003095357
KBLI	-4,549,716,035	308,977,208,238	-0.014725086
VOKS	-2,502,723,048	3,500,262,839	-0.715010033

JSKY	211,151,011	30,459,552,801	0.006932177
CAMP	766,619,876	84,038,783,563	0.009122215
CEKA	3,518,856,903	123,394,812,359	0.028517057
ICBP	-379,000,000	6,446,785	-58.78899327
IHKP	1,802,087,852	16,876,169,824	0.106782989
GOOD	1,979,254,305	582,506,906,329	0.003397821
HOKI	-692,476,951	120,822,298,064	-0.005731367
MYOR	-23,316,371,699	2,381,942,198,855	-0.009788807
PANI	235,015,071	2,054,815,491	0.114372834
PCAR	531,620,364	-7,468,892,901	-0.071177934
ROTI	59,764,888,552	186,936,324,915	0.319707198
SKBM	-4,544,631,075	20,887,453,647	-0.217577075
SKLT	2,770,003,659	39,567,679,343	0.070006725
GGRM	19,746,000	10,429,242	1.893330311
WIIM	5,576,475,100	70,730,637,719	0.078841013
DVLA	-152,951,000	272,843,904	-0.560580602
INAF	-3,606,176,669	25,298,215,466	-0.142546682
KAEF	-2,449,822,079	577,726,327,511	-0.004240454
PYFA	-542,622,712	11,317,263,776	-0.047946458
ADES	7,122,000	70,060	101.6557237
MRAT	-2,097,013,532	1,877,100,535	-1.117155684
UNVR	-39,168,000	12,185,764	-3.214242455
CINT	1,982,530,593	22,090,078,956	0.089747556

Lampiran 3

Hasil Perhitungan Manajemen Laba

DAFTAR PERUSAHAAN	EBIT	Arus Kas Operasi	TACCit	RECit	REVit	PPEit
INTP	1,400,228	1984532	-584,304	154,409,000	15190283	14637185
SMCB	-684,197	404517000	-405,201,197	62443000	10377729	15468710
WSBP	1,355,548,311,604	1818103331	1,353,730,208	181035899	8000149423	4726297844
WTON	619,251,303,685	733378643	618,517,925,042	1007469131	6930628258	2947961042
AMFG	11,184	216818000	-216,806,816	3995959000	2159000	5940400
MARK	111,210,294,119	50917211634	60,293,082,485	63816431	2100979892	150750138
TOTO	451,998,563,901	356708792	451,641,855,109	430275284	65891235	479675598
ALKA	22,922,823	444151604	-421,228,781	183718940	4422880456	644184195
ALMI	13,900,879,443	6606782082	7,294,097,361	21536157	7591692323	928656308
INAI	64,757,097,094	-374759000	65,131,856,094	11600000	112716000	2197050
LION	23,908,625,171	247544593	23,661,080,578	59797246	2918640675	29125696494
PICO	17,802,088,413	-1984921568	19,787,009,981	23419740000	2120236042	53554909787
AGII	147,639	75713565476	-75,713,417,837	163346993	776045443	142861408
BUDI	71,781	311207000	-311,135,219	3053000	65517000	4835210
INCI	6,400,318,373	26016000	6,374,302,373	627380000	2647193	1871467
APLI	-19,799,477,242	1599194832	-21,398,672,074	32048319435	-19461562909	285303564
IMPC	117,459,959,119	-6327000	117,466,286,119	16767000	2782000	524976000

TALF	60,866,228,487	11778428900	49,087,799,587	150360453	441957925	255455817
CPIN	5,907,351	2010760208	-2,004,852,857	155930119	5182635988	129189294
MAIN	398,187,122	43232569	354,954,553	11960990	1395298815	757379485
SIPD	-37,845,576,140	-259927455	-37,585,648,685	334513224	32506149	543172788
TIRT	57,208,486,144	29787392	57,178,698,752	159373373	737479656	570873765
ALDO	116,395,838,022	367904123	116,027,933,899	78244518	433334000	2092575482
FASW	109,673,317,782	116511000	109,556,806,782	347447000	2513000	879228000
KBRI	4,267,207,110	-11767626	4,278,974,736	44662026	4806045	257979531
SPMA	4,358,689,984	17370720	4,341,319,264	1006745	29330464	149708894
SWAT	51,284,231,355	-881174000	52,165,405,355	1037632	1468603	1022698
KRAH	66,997,053,378	183997851	66,813,055,527	370235456	213879740	524053587
AUTO	861,563	224285334	-223,423,771	126896125	5493116	1367186
BOLT	101,111,160,130	-81244371	101,192,404,501	64429041	23717870	3071675
GJTL	-85,585	20298724	-20,384,309	221231510	2775585	117481401
IMAS	39,218,133,343	219337873	38,998,795,470	337261768	3282258	824521900
PRAS	8,159,520,050	-644338529	8,803,858,579	42158111	246403880	99664970
SMSM	828,281	41429996	-40,601,715	51712092	64592248	134470791
BELL	10,968,414,296	678169000	10,290,245,296	15691000	15356381	3498912
RICY	29,841,866,355	58409108	29,783,457,247	116141229	933184611	620925458
SSTM	1,820,189,102	479736000	1,340,453,102	3239315	73525000	9341227
TRIS	24,305,621,702	-2240811	24,307,862,513	2324849	17544709	7081169
UNIT	407,323,474	133733783	273,589,691	440718864	3843890	1220184
ZONE	54,184,610,067	-15037977	54,199,648,044	23454699	95212682	5010991
KBLI	308,977,208,238	542647000	308,434,561,238	936607000	2745000	749122000
VOKS	3,500,262,839	536691537	2,963,571,302	5002929	528163920	411184843

JSKY	30,459,552,801	-169713000	30,629,265,801	170179000	7043000	2646437
CAMP	84,038,783,563	170012017	83,868,771,546	294480786	14821525	314172000
CEKA	123,394,812,359	14880768	123,379,931,591	15493537	14018189	267100180
ICBP	6,446,785	19878353	-13,431,568	113727708	277965640	121891794
IIKP	16,876,169,824	5360499	16,870,809,325	31434147	30091574	267991219
GOOD	582,506,906,329	17731075	582,489,175,254	33871308	1118206	74446703
HOKI	120,822,298,064	7444003	120,814,854,061	566103934	-9567818	588760580
MYOR	2,381,942,198,855	89354164	2,381,852,844,691	1079785	4239937	953319581
PANI	2,054,815,491	49396645	2,005,418,846	292714739	660284874	694005261
PCAR	-7,468,892,901	67756473	-7,536,649,374	795926761	-588151502	432718446
ROTI	186,936,324,915	-29898620	186,966,223,535	99715171	1210691	95080477
SKBM	20,887,453,647	7723486	20,879,730,161	49839466	25810662	883204636
SKLT	39,567,679,343	103821716	39,463,857,627	193458573	7425980	214497825
GGRM	10,429,242	287259686	-276,830,444	289946271	68658524	200024117
WIIM	70,730,637,719	342493551	70,388,144,168	157118125	38582346	90191394
DVLA	272,843,904	4653375	268,190,529	4128191	312998	10741622
INAF	25,298,215,466	841079440	24,457,136,026	3247370	-473311494	91056719
KAEF	577,726,327,511	656583909	577,069,743,602	443672549	6191750	2280734
PYFA	3,306,399,669,021	7395470	3,306,392,273,551	261467352	549381619	263407043
ADES	11,317,263,776	1412515	11,315,851,261	605643000	51274000	1524061
MRAT	727,700,178,905	459273241	727,240,905,664	5572886	-245949809	4258300
UNVR	200,385,373,873	-36516820	200,421,890,693	44109411	1818506	12468114
CINT	1,877,100,535	295922456	1,581,178,079	412949853	84633658	2222133

Lampiran 3
 Hasil Perhitungan Manajemen Laba

DAFTAR PERUSAHAAN	NDACCit	Manajemen Laba
INTP	1.338465353	15190283
SMCB	0.002061546	10377729
WSBP	-0.000121437	8000149423
WTON	-0.000226175	6930628258
AMFG	0.000979787	2159000
MARK	-7.7242105	2100979892
TOTO	-5.5687105	65891235
ALKA	0.079912342	4422880456
ALMI	-0.005476069	7591692323
INAI	-1.7631906	112716000
LION	-0.090505314	2918640675
PICO	-0.147382434	2120236042
AGII	8.5687905	776045443
BUDI	0.000783872	65517000
INCI	-1.526605	2647193
APLI	0.000698686	-19461562909
IMPC	-0.000234506	2782000

TALF	-0.00027774	441957925
CPIN	0.002249708	5182635988
MAIN	-7.425972193	1395298815
SIPD	0.000800925	32506149
TIRT	-0.000508979	737479656
ALDO	-0.000917493	433334000
FASW	-0.000436369	2513000
KBRI	-0.003095741	4806045
SPMA	-0.001775192	29330464
SWAT	-1.0636206	1468603
KRAH	-0.000344158	213879740
AUTO	0.000325614	5493116
BOLT	-3.0591205	23717870
GJTL	0.309275208	2775585
IMAS	-0.001091086	3282258
PRAS	-0.000305549	246403880
SMSM	0.187646301	64592248
BELL	-1.7894205	15356381
RICY	-0.001073292	933184611
SSTM	-0.000346654	73525000
TRIS	-9.9754206	17544709
UNIT	-0.000236407	3843890
ZONE	-5.3977706	95212682
KBLI	-0.000115749	2745000
VOKS	-6.4107305	528163920

JSKY	-4.0397706	7043000
CAMP	-0.00020117	14821525
CEKA	-0.000124068	14018189
ICBP	0.492197333	277965640
IJKP	-0.000890307	30091574
GOOD	-6.3226606	1118206
HOKI	-0.000245292	-9567818
MYOR	-2.2879808	4239937
PANI	-0.017772297	660284874
PCAR	0.002117517	-588151502
ROTI	-2.6192505	1210691
SKBM	-0.002233243	25810662
SKLT	-0.000290522	7425980
GGRM	0.040041688	68658524
WIIM	-6.6740805	38582346
DVLA	-0.001580797	312998
INAF	-0.000209477	-473311494
KAEF	-1.6730807	6191750
PYFA	-0.000182346	549381619
ADES	-6.2936806	51274000
MRAT	-2.8635807	-245949809
UNVR	-3.405306	1818506
CINT	-6.5829605	84633658

Lampiran 4

Path Coefficients dan Outer Weights

Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)
Beban Tangguhan Pajak (X1) -> Manajemen Laba (Y)	0,585259	0,598730	0,112041	0,112041
Perencanaan Pajak (X2) -> Manajemen Laba (Y)	0,016114	0,012798	0,012130	0,012130

	T Statistics (O/STERR)
Beban Tangguhan Pajak (X1) -> Manajemen Laba (Y)	5,223611
Perencanaan Pajak (X2) -> Manajemen Laba (Y)	1,328433

[Table of contents](#)

Outer Weights (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)
BPT <- Beban Tangguhan Pajak (X1)	1,000000	1,000000	0,000000	
ML <- Manajemen Laba (Y)	1,000000	1,000000	0,000000	
PP <- Perencanaan Pajak (X2)	1,000000	1,000000	0,000000	

Lampiran 5
Outer Loadings

Outer Loadings (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)
BPT <- Beban Tangguhan Pajak (X1)	1,000000	1,000000	0,000000	
ML <- Manajemen Laba (Y)	1,000000	1,000000	0,000000	
PP <- Perencanaan Pajak (X2)	1,000000	1,000000	0,000000	

	T Statistics (O/STERR)
BPT <- Beban Tangguhan Pajak (X1)	
ML <- Manajemen Laba (Y)	
PP <- Perencanaan Pajak (X2)	

Lampiran 6

Cronbachs Alpa dan Variabel Laten

Cronbachs Alpha

	Cronbachs Alpha
Beban Tangguhan Pajak (X1)	1,000000
Manajemen Laba (Y)	1,000000
Perencanaan Pajak (X2)	1,000000

[Table of contents](#)

Latent Variable Correlations

	Beban Tangguhan Pajak (X1)	Manajemen Laba (Y)	Perencanaan Pajak (X2)
Beban Tangguhan Pajak (X1)	1,000000		
Manajemen Laba (Y)	0,585281	1,000000	
Perencanaan Pajak (X2)	0,001365	0,016913	1,000000

Lampiran 7

AVE, Composite Reliability, R-square dan Cronbachs Alpha

PLS

Quality Criteria

Overview

	AVE	Composite Reliability	R Square	Cronbachs Alpha
Beban Tangguhan Pajak (X1)	1,000000	1,000000		1,000000
Manajemen Laba (Y)	1,000000	1,000000	0,342813	1,000000
Perencanaan Pajak (X2)	1,000000	1,000000		1,000000

	Communality	Redundancy
Beban Tangguhan Pajak (X1)	1,000000	
Manajemen Laba (Y)	1,000000	0,342554
Perencanaan Pajak (X2)	1,000000	

[Table of contents](#)

Redundancy

	redundancy
Beban Tangguhan Pajak (X1)	
Manajemen Laba (Y)	0,342554
Perencanaan Pajak (X2)	

Lampiran 8

R-square

R Square

	R Square
Beban Tanggahan Pajak (X1)	
Manajemen Laba (Y)	0,342813
Perencanaan Pajak (X2)	

Lampiran 9
Model Pengukuran dan Struktural

