

LAMPIRAN



UNIVERSITAS
MERCU BUANA

Lampiran 1. Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia
Periode Tahun 2016 – 2018 (Setelah melalui *Purposive Sampling*)

No.	Code	Year	Nama Perusahaan
1	INTP	2016	PT Indocement Tunggul Prakasa, Tbk
2	WBSP	2016	PT Waskita Beton Precast, Tbk
3	AMFG	2016	PT Asahimas Flat Glass, Tbk
4	TOTO	2016	PT Surya Toto Indonesia, Tbk
5	INAI	2016	PT Indal Aluminium Industry, Tbk
6	LION	2016	PT Lion Metal Works, Tbk
7	TBMS	2016	PT Tembaga Mulia Semanan, Tbk
8	BUDI	2016	PT Budi Starch & Sweetener, Tbk
9	SRSN	2016	PT Indo Acitama, Tbk
10	UNIC	2016	PT Unggul Indah Cahaya, Tbk
11	IMPC	2016	PT Impack Pratama Industri, Tbk
12	SULI	2016	PT SLJ Global, Tbk
13	ALDO	2016	PT Alkindo Naratama, Tbk
14	KDSI	2016	PT Kedawung Setia Industrial, Tbk
15	BOLT	2016	PT Garuda Metalindo, Tbk
16	BRAM	2016	PT Indo Kordsa, Tbk
17	SMSM	2016	PT Selamat Sempurna, Tbk
18	STAR	2016	PT Star Petrochem, Tbk
19	UNIT	2016	PT Nusantara Inti Corpora, Tbk
20	CEKA	2016	PT Wilmar Cahaya Indonesia, Tbk
21	ICBP	2016	PT Indofood CBP Sukses Makmur, Tbk
22	MYOR	2016	PT Mayora Indah, Tbk
23	ROTI	2016	PT Nippon Indosari Corporindo, Tbk
24	SKLT	2016	PT Sekar Laut, Tbk
25	ULTJ	2016	PT Ultrajaya Milk Industry and Trading Company, Tbk
26	GGRM	2016	PT Gudang Garam, Tbk
27	WIIM	2016	PT Wismilak Inti Makmur, Tbk
28	DVLA	2016	PT Darya Varia Laboratoria, Tbk
29	KAEF	2016	PT Kimia Farma (Persero), Tbk
30	MERK	2016	PT Merck Indonesia, Tbk
31	TSPC	2016	PT Tempo scan pasific, Tbk
32	ADES	2016	PT Akasha Wira International, Tbk

Lampiran 2. Hasil Tabulasi Data Tiap Variabel

No.	Tahun	Emiten	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak	Basis Akrua
1	2017	ADES	- 0.0017	0.0076	0.5165	- 0.0470
2	2018	ADES	- 0.0011	0.0085	0.5812	- 0.0911
3	2016	ADES	0.0045	- 0.0087	0.7144	- 0.1217
4	2018	ALDO	0.0023	0.0017	0.6200	0.0799
5	2017	ALDO	0.0026	- 0.0030	0.6047	0.0632
6	2016	ALDO	0.0081	- 0.0008	0.5810	- 0.0120
7	2016	AMFG	0.0001	- 0.0019	0.7420	0.0036
8	2018	AMFG	0.0004	0.0003	0.0373	- 0.0244
9	2017	AMFG	0.0002	0.0027	0.4132	- 0.0428
10	2018	BOLT	0.0017	- 0.0046	0.5688	0.0374
11	2017	BOLT	- 0.0007	- 0.0050	0.6009	0.0276
12	2016	BOLT	0.0013	- 0.0040	0.7965	- 0.0002
13	2017	BRAM	0.0024	0.0010	0.6717	0.0341
14	2018	BRAM	0.0006	- 0.0006	0.6684	- 0.0507
15	2016	BRAM	0.0023	0.0017	0.6469	- 0.0575
16	2018	BUDI	0.0066	0.0066	0.2602	0.0156
17	2017	BUDI	0.0040	0.0039	0.2501	- 0.0028
18	2016	BUDI	- 0.0191	0.0033	0.2343	- 0.0719
19	2016	CEKA	0.0016	- 0.0260	0.7838	0.0739
20	2017	CEKA	0.0006	0.0014	0.6673	- 0.0460
21	2018	CEKA	0.0000	0.0025	0.6771	- 0.1177
22	2018	DVLA	0.0058	0.0001	0.7506	0.1501
23	2016	DVLA	0.0049	0.0082	0.7469	0.0196
24	2017	DVLA	0.0012	0.0023	0.7376	- 0.0030
25	2017	GGRM	0.0002	0.0006	0.6901	0.0355
26	2016	GGRM	0.0009	0.0003	0.6592	0.0314
27	2018	GGRM	- 0.0008	0.0001	0.6985	- 0.0112
28	2018	ICBP	0.0034	- 0.0084	0.7225	0.2209
29	2016	ICBP	0.0021	- 0.0043	0.7465	0.0152
30	2017	ICBP	0.0006	0.0030	0.6785	0.0011
31	2017	IMPC	0.0026	- 0.0022	0.4825	0.0399
32	2018	IMPC	0.0006	- 0.0039	0.5506	0.0323
33	2016	IMPC	0.0022	- 0.0041	0.5751	0.0001
34	2016	INAI	0.0073	- 0.0020	0.4298	0.1563
35	2017	INAI	- 0.0094	- 0.0020	0.4437	0.0007
36	2018	INAI	- 0.0006	0.0026	0.4343	- 0.0557
37	2016	INTP	0.0003	- 0.0212	1.0619	0.0217

38	2017	INTP	-	0.0004	0.0030	0.9920	-	0.0164	
39	2018	INTP		0.0018	0.0035	1.0669	-	0.0202	
40	2017	KAEF		0.0051	0.0015	0.6192		0.0964	
41	2016	KAEF		0.0048	0.0018	0.6133		0.0539	
42	2018	KAEF	-	0.0013	0.0009	0.5252		0.0524	
43	2017	KDSI		0.0046	0.0009	0.5294		0.1354	
44	2018	KDSI	-	0.0036	0.0011	0.5603		0.0116	
45	2016	KDSI		0.0032	-	0.0001	0.4570	-	0.0186
46	2018	LION		0.0041	-	0.0044	0.7134		0.0219
47	2017	LION		0.0002	-	0.0026	0.6164		0.0153
48	2016	LION		0.0023	-	0.0032	0.8724		0.0021
49	2016	MERK	-	0.0021	-	0.0101	0.7213		0.0713
50	2017	MERK		0.0090	-	0.0077	0.6939		0.0134
51	2018	MERK	-	0.0324	-	0.0017	0.7931	-	0.6682
52	2018	MYOR	-	0.0012	-	0.0016	0.6699		0.1289
53	2016	MYOR		0.0094	-	0.0016	0.5998		0.1046
54	2017	MYOR		0.0115	-	0.0015	0.6628		0.0705
55	2016	ROTI		0.0013		0.0109	0.6315	-	0.0167
56	2018	ROTI		0.0021		0.0027	0.6541	-	0.0239
57	2017	ROTI		0.0016		0.0062	0.5264	-	0.0632
58	2017	SKLT		0.0032	-	0.0011	0.5563		0.0730
59	2016	SKLT		0.0062	-	0.0050	0.6143		0.0624
60	2018	SKLT		0.0082	-	0.0044	0.5899		0.0192
61	2017	SMSM		0.0019	-	0.0030	0.7683		0.1218
62	2018	SMSM		0.0075	-	0.0029	0.7616		0.1169
63	2016	SMSM		0.0062	-	0.0003	0.7517		0.0339
64	2018	SRSN		0.0054		0.0014	0.5967		0.0298
65	2017	SRSN	-	0.0034	-	0.0037	0.4280	-	0.0933
66	2016	SRSN		0.0002	-	0.0189	0.5549	-	0.1971
67	2018	STAR		0.0014	-	0.0004	0.0075	-	0.0402
68	2016	STAR	-	0.0012	-	0.0011	0.0160	-	0.0418
69	2017	STAR	-	0.0012	-	0.0074	0.0284	-	0.2440
70	2017	SULI	-	0.0015	-	0.0089	0.3118		0.0045
71	2016	SULI	-	0.0007		0.0018	0.0569	-	0.0296
72	2018	SULI		0.0028	-	0.0254	0.3461	-	0.0409
73	2016	TBMS		0.0137	-	0.0008	0.5206		0.1761
74	2017	TBMS		0.0146	-	0.0007	0.5138		0.1753
75	2018	TBMS		0.0213	-	0.0001	0.5174		0.1201
76	2018	TOTO	-	0.0035	-	0.0036	0.7728		0.0337
77	2017	TOTO		0.0023	-	0.0048	0.7463	-	0.0169
78	2016	TOTO	-	0.0025	-	0.0079	0.6355	-	0.0223

79	2018	TSPC		0.0009	0.0007	0.7691	0.0455
80	2016	TSPC		0.0005	- 0.0001	0.7884	0.0362
81	2017	TSPC		0.0027	0.0014	0.8789	0.0304
82	2018	ULTJ		0.0005	- 0.0002	0.7861	0.0721
83	2016	ULTJ		0.0004	- 0.0048	0.7985	0.0439
84	2017	ULTJ		0.0011	- 0.0027	0.7418	- 0.0109
85	2018	UNIC	-	0.0043	0.0226	0.5810	0.1060
86	2016	UNIC		0.0055	- 0.0645	1.4765	- 0.0033
87	2017	UNIC	-	0.0023	0.0060	0.6475	- 0.0043
88	2017	UNIT		0.0008	- 0.0003	0.0395	- 0.0064
89	2018	UNIT		0.0009	- 0.0002	0.0204	- 0.0108
90	2016	UNIT	-	0.0004	- 0.0001	0.0329	- 0.0613
91	2017	WBSP		0.0280	- 0.0029	0.6168	0.2599
92	2018	WBSP	-	0.0171	0.0027	0.6540	- 0.0310
93	2016	WBSP		0.0629	- 0.0007	0.5449	- 0.4772
94	2016	WIIM		0.0001	0.0009	0.7909	- 0.0000
95	2018	WIIM		0.0003	0.0023	0.9800	- 0.0573
96	2017	WIIM	-	0.0005	0.0019	0.9189	- 0.1035