

LAMPIRAN DATA PENELITIAN

LAMPIRAN I

Tabulasi Data Pajak Penghasilan Badan Terutang

No	Kode Perusahaan	Tahun	Pajak Penghasilan Badan Terutang
1	BCIP	2018	2.640.560.210
		2019	3.200.113.752
		2020	150.483.452
		2021	2.334.565.796
		2022	2.243.772.427
2	CTRA	2018	47.812.000.000
		2019	33.577.000.000
		2020	56.939.000.000
		2021	49.149.000.000
		2022	56.914.000.000
3	DMAS	2018	18.011.108.750
		2019	14.922.097.250
		2020	12.724.622.240
		2021	16.039.729.640
		2022	20.335.753.680
4	GPRA	2018	1.197.812.073
		2019	1.782.808.311
		2020	798.248.778
		2021	1.590.612.267
		2022	1.035.517.399
5	JRPT	2018	31.671.597.000
		2019	18.504.977.000
		2020	53.660.442.000
		2021	11.090.735.000
		2022	13.088.829.000
6	KIJA	2018	18.328.876.392
		2019	32.133.564.038
		2020	7.764.814.793
		2021	12.694.532.635
		2022	7.911.396.112
7	MTLA	2018	1.072.056.000
		2019	2.840.000.000
		2020	141.000.000
		2021	2.112.000.000
		2022	1.491.000.000

8	PPRO	2018	2.286.823.097
		2019	807.144.161
		2020	1.155.868.090
		2021	1.705.522.592
		2022	1.035.627.120
9	PWON	2018	26.946.121.000
		2019	30.901.674.000
		2020	29.866.411.000
		2021	13.811.705.000
		2022	8.926.300.000
10	RDTX	2018	420.126.022
		2019	85.803.601
		2020	137.729.358
		2021	14.336.288
		2022	1.003.034.263
11	SMRA	2018	10.456.830.000
		2019	40.014.289.000
		2020	2.620.981.000
		2021	2.734.331.000
		2022	2.905.862.000

LAMPIRAN II

Tabulasi Data Manajemen Laba

NO	KODE PERUSAHAAN	TAHUN	Net Operating Income (NOI)	Cash Flow Operating Activities (CFO)	Total Accruals (TAC) TAC = NOI - CFO
1	BCIP	2018	50.247.119.273	9.534.368.701	40.712.750.572
		2019	23.201.520.208	-167.877.790	23.369.397.998
		2020	12.990.816.748	7.192.151.573	5.798.665.175
		2021	124.179.366	79.124.075.750	-78.999.896.384
		2022	17.063.851.989	789.100.805	16.274.751.184
2	CTRA	2018	1.302.702.000.000	1.043.561.000.000	259.141.000.000
		2019	1.283.281.000.000	979.826.000.000	303.455.000.000
		2020	1.370.686.000.000	1.213.679.000.000	157.007.000.000
		2021	2.087.716.000.000	3.647.331.000.000	-1.559.615.000.000
		2022	2.003.028.000.000	3.759.340.000.000	-1.756.312.000.000
3	DMAS	2018	496.364.970.438	340.732.528.431	155.632.442.007
		2019	1.335.420.919.293	1.948.653.166.175	-613.232.246.882
		2020	1.348.575.384.650	2.897.585.281.405	-1.549.009.896.755
		2021	714.858.418.799	122.905.385.625	591.953.033.174
		2022	1.218.496.386.998	1.270.130.626.473	-51.634.239.475
4	GPRA	2018	50.425.199.916	11.716.163.726	38.709.036.190
		2019	55.222.657.634	2.903.342.268	52.319.315.366
		2020	34.752.426.451	41.243.859.271	-6.491.432.820
		2021	49.537.431.683	132.664.388.039	-83.126.956.356
		2022	76.356.236.772	75.999.566.602	356.670.170
5	JRPT	2018	1.049.745.761.000	1.021.941.321.000	27.804.440.000
		2019	1.037.201.837.000	437.029.964.000	600.171.873.000
		2020	1.013.418.153.000	629.710.812.000	383.707.341.000
		2021	786.726.309.000	858.415.619.000	-71.689.310.000
		2022	879.772.894.000	990.441.047.000	-110.668.153.000
6	KIJA	2018	67.100.402.943	132.870.560.546	-65.770.157.603
		2019	141.140.307.058	371.076.723.360	-229.936.416.302
		2020	45.249.873.535	446.813.763.469	-401.563.889.934
		2021	87.635.897.475	334.631.741.697	-246.995.844.222
		2022	40.980.837.130	627.875.586.401	-586.894.749.271
7	MTLA	2018	507.227.779.000	526.456.489.000	-19.228.710.000
		2019	487.622.000.000	441.045.000.000	46.577.000.000
		2020	286.307.000.000	145.631.000.000	140.676.000.000
		2021	380.666.000.000	661.660.000.000	-280.994.000.000
		2022	417.934.000.000	586.019.000.000	-168.085.000.000

8	PPRO	2018	496.783.496.821	77.920.829.002	418.862.667.819
		2019	360.895.336.040	-207.197.743.053	568.093.079.093
		2020	106.377.057.578	-486.489.881.177	592.866.938.755
		2021	21.019.897.927	-106.810.932.705	127.830.830.632
		2022	24.274.414.866	-209.472.732.202	233.747.147.068
9	PWON	2018	2.826.936.213.000	2.258.239.457.000	568.696.756.000
		2019	3.239.796.227.000	2.364.842.640.000	874.953.587.000
		2020	1.119.113.010.000	1.770.398.006.000	-651.284.996.000
		2021	1.550.434.339.000	2.238.566.096.000	-688.131.757.000
		2022	1.831.130.001.000	2.719.573.422.000	-888.443.421.000
10	RDTX	2018	267.384.570.823	256.245.052.520	11.139.518.303
		2019	232.773.280.699	268.804.968.488	-36.031.687.789
		2020	236.087.887.526	204.833.735.572	31.254.151.954
		2021	195.806.481.653	300.274.794.356	-104.468.312.703
		2022	270.816.725.275	419.364.098.225	-148.547.372.950
11	SMRA	2018	690.623.630.000	-119.021.218.000	809.644.848.000
		2019	613.020.426.000	504.743.778.000	108.276.648.000
		2020	245.909.143.000	-22.931.734.000	268.840.877.000
		2021	549.696.051.000	2.443.280.647.000	-1.893.584.596.000
		2022	771.743.500.000	2.656.645.215.000	-1.884.901.715.000

ML/DAC(TA _{pd} / SALE _{pd}) - (TA _{pt} / SALE _{pt})				
NO	KODE PERUSAHAAN	Total Accruals (TAC) TAC = NOI - CFO	SALE	DAC/ML
1	BCIP	40.712.750.572	200.658.519.501	-0,12231
		23.369.397.998	131.094.399.577	-0,02463
		5.798.665.175	73.155.228.143	-0,09900
		-78.999.896.384	60.409.520.263	-1,38700
		16.274.751.184	93.742.996.267	1,48135
2	CTRA	259.141.000.000	7.670.405.000.000	-0,05102
		303.455.000.000	7.608.237.000.000	0,00610
		157.007.000.000	8.070.737.000.000	-0,02043
		-1.559.615.000.000	9.729.651.000.000	-0,17975
		-1.756.312.000.000	9.126.799.000.000	-0,03214
3	DMAS	155.632.442.007	1.036.229.521.794	73,53711
		-613.232.246.882	2.650.255.153.377	-0,38158
		-1.549.009.896.755	2.629.300.300.189	-0,35775
		591.953.033.174	1.440.736.819.516	1,00000
		-51.634.239.475	1.932.425.763.139	-0,43759
4	GPRA	38.709.036.190	435.573.970.378	0,01395
		52.319.315.366	397.699.225.488	0,04269
		-6.491.432.820	323.797.082.016	-0,15160
		-83.126.956.356	446.749.184.612	-0,16602
		356.670.170	370.376.407.242	0,18703
5	JRPT	27.804.440.000	2.330.550.693.000	0,00051
		600.171.873.000	2.423.269.696.000	0,23574
		383.707.341.000	2.184.941.986.000	-0,07206
		-71.689.310.000	2.174.343.050.000	-0,20858
		-110.668.153.000	2.258.974.450.000	-0,01602
6	KIJA	-65.770.157.603	2.711.870.473.438	-0,00823
		-229.936.416.302	2.253.944.326.651	-0,07776
		-401.563.889.934	2.396.086.017.034	-0,06558
		-246.995.844.222	2.490.256.211.002	0,06841
		-586.894.749.271	2.720.261.372.934	-0,11656
7	MTLA	-19.228.710.000	1.378.861.622.000	-267,86235
		46.577.000.000	1.403.758.000.000	0,04713
		140.676.000.000	1.110.650.000.000	0,09348
		-280.994.000.000	1.199.074.000.000	-0,36100
		-168.085.000.000	1.384.828.000.000	0,11297

8	PPRO	418.862.667.819	2.556.174.514.577	0,01912
		568.093.079.093	2.510.417.039.278	0,06243
		592.866.938.755	2.075.242.421.357	0,05939
		127.830.830.632	862.464.587.830	-0,13747
		233.747.147.068	1.704.677.634.556	-0,01109
9	PWON	568.696.756.000	7.080.668.385.000	0,12118
		874.953.587.000	7.202.001.193.000	0,04117
		-651.284.996.000	3.977.211.311.000	-0,28524
		-688.131.757.000	5.713.272.952.000	0,04331
		-888.443.421.000	5.987.432.707.000	-0,02794
10	RDTX	11.139.518.303	400.870.293.046	0,04697
		-36.031.687.789	399.418.917.052	-0,11800
		31.254.151.954	400.749.812.577	0,16820
		-104.468.312.703	413.584.008.445	-0,33058
		-148.547.372.950	509.518.139.997	-0,03895
11	SMRA	809.644.848.000	5.661.360.114.000	-0,01704
		108.276.648.000	5.941.625.762.000	-0,12479
		268.840.877.000	5.029.984.099.000	0,03522
		-1.893.584.596.000	5.567.912.577.000	-0,39354
		-1.884.901.715.000	5.719.396.239.000	0,01053

LAMIRAN III

Tabulasi Data Perencanaan Pajak

NO	KODE PERUSAHAAN	TAHUN	PAJAK PENGHASILAN BADAN TERUTANG	LABA SEBELUM PAJAK	EFFECTIVE RAX RATE (ETR)
1	BCIP	2018	2.640.560.210	52.887.679.483	0,049928
		2019	3.200.113.752	26.401.633.960	0,121209
		2020	150.483.452	14.608.034.597	0,010301
		2021	2.334.565.796	3.533.027.936	0,660783
		2022	2.243.772.427	21.202.560.879	0,105826
2	CTRA	2018	47.812.000.000	1.345.277.000.000	0,035541
		2019	33.577.000.000	1.316.858.000.000	0,025498
		2020	56.939.000.000	1.427.625.000.000	0,039884
		2021	49.149.000.000	2.136.865.000.000	0,023001
		2022	56.914.000.000	2.059.942.000.000	0,027629
3	DMAS	2018	18.011.108.750	514.376.079.188	0,035015
		2019	14.922.097.250	1.350.343.016.543	0,011051
		2020	12.724.622.240	1.361.300.006.890	0,009347
		2021	16.039.729.640	730.898.148.439	0,021945
		2022	20.335.753.680	1.238.832.140.678	0,016415
4	GPRA	2018	1.197.812.073	51.623.011.989	0,023203
		2019	1.782.808.311	57.005.465.945	0,031274
		2020	798.248.778	35.550.675.229	0,022454
		2021	1.590.612.267	51.128.043.950	0,031110
		2022	1.035.517.399	77.391.754.171	0,013380
5	JRPT	2018	31.671.597.000	1.081.417.358.000	0,029287
		2019	18.504.977.000	1.055.706.814.000	0,017529
		2020	53.660.442.000	1.067.078.595.000	0,050287
		2021	11.090.735.000	797.817.044.000	0,013901
		2022	13.088.829.000	892.861.723.000	0,014659
6	KIJA	2018	18.328.876.392	85.429.279.335	0,214550
		2019	32.133.564.038	173.273.871.156	0,185450
		2020	7.764.814.793	37.485.058.742	0,207144
		2021	12.694.532.635	100.330.430.110	0,126527
		2022	7.911.396.112	48.892.233.242	0,161813
7	MTLA	2018	1.072.056.000	508.299.835.000	0,002109
		2019	2.840.000.000	490.462.000.000	0,005790
		2020	141.000.000	286.307.000.000	0,000492
		2021	2.112.000.000	382.778.000.000	0,005518
		2022	1.491.000.000	419.425.000.000	0,003555

8	PPRO	2018	2.286.823.097	501.224.252.591	0,004562
		2019	807.144.161	361.702.480.201	0,002232
		2020	1.155.868.090	107.532.925.668	0,010749
		2021	1.705.522.592	22.725.420.519	0,075049
		2022	1.035.627.120	25.310.041.986	0,040918
9	PWON	2018	26.946.121.000	2.853.882.334.000	0,009442
		2019	30.901.674.000	3.270.697.901.000	0,009448
		2020	29.866.411.000	1.148.979.421.000	0,025994
		2021	13.811.705.000	1.564.246.044	8,829624
		2022	8.926.300.000	1.840.056.301	4,851102
10	RDTX	2018	420.126.022	268.959.868.154	0,001562
		2019	85.803.601	233.356.814.398	0,000368
		2020	137.729.358	236.955.002.130	0,000581
		2021	14.336.288	196.384.936.622	0,000073
		2022	1.003.034.263	272.103.914.200	0,003686
11	SMRA	2018	10.456.830.000	701.080.460.000	0,014915
		2019	40.014.289.000	653.034.715.000	0,061274
		2020	2.620.981.000	439.767.516.000	0,005960
		2021	2.734.331.000	755.916.681.000	0,003617
		2022	2.905.862.000	1.017.856.287.000	0,002855

LAMPIRAN IV

Data Olahan Tahun 2018 – 2022

NO	KODE PERUSAHAAN	TAHUN	MANAJEMEN LABA	TAX PLANNING	PAJAK PENGHASILAN BADAN TERUTANG
1	BCIP	2018	-0,12231	0,049928	2.640.560.210
		2019	-0,02463	0,121209	3.200.113.752
		2020	-0,09900	0,010301	150.483.452
		2021	-1,38700	0,660783	2.334.565.796
		2022	1,48135	0,105826	2.243.772.427
2	CTRA	2018	-0,05102	0,035541	47.812.000.000
		2019	0,00610	0,025498	33.577.000.000
		2020	-0,02043	0,039884	56.939.000.000
		2021	-0,17975	0,023001	49.149.000.000
		2022	-0,03214	0,027629	56.914.000.000
3	DMAS	2018	73,53711	0,035015	18.011.108.750
		2019	-0,38158	0,011051	14.922.097.250
		2020	-0,35775	0,009347	12.724.622.240
		2021	1,00000	0,021945	16.039.729.640
		2022	-0,43759	0,016415	20.335.753.680
4	GPRA	2018	0,01395	0,023203	1.197.812.073
		2019	0,04269	0,031274	1.782.808.311
		2020	-0,15160	0,022454	798.248.778
		2021	-0,16602	0,031110	1.590.612.267
		2022	0,18703	0,013380	1.035.517.399
5	JRPT	2018	0,00051	0,029287	31.671.597.000
		2019	0,23574	0,017529	18.504.977.000
		2020	-0,07206	0,050287	53.660.442.000
		2021	-0,20858	0,013901	11.090.735.000
		2022	-0,01602	0,014659	13.088.829.000
6	KIJA	2018	-0,00823	0,214550	18.328.876.392
		2019	-0,07776	0,185450	32.133.564.038
		2020	-0,06558	0,207144	7.764.814.793
		2021	0,06841	0,126527	12.694.532.635
		2022	-0,11656	0,161813	7.911.396.112
7	MTLA	2018	-267,86235	0,002109	1.072.056.000
		2019	0,04713	0,005790	2.840.000.000
		2020	0,09348	0,000492	141.000.000
		2021	-0,36100	0,005518	2.112.000.000
		2022	0,11297	0,003555	1.491.000.000

8	PPRO	2018	0,01912	0,004562	2.286.823.097
		2019	0,06243	0,002232	807.144.161
		2020	0,05939	0,010749	1.155.868.090
		2021	-0,13747	0,075049	1.705.522.592
		2022	-0,01109	0,040918	1.035.627.120
9	PWON	2018	0,12118	0,009442	26.946.121.000
		2019	0,04117	0,009448	30.901.674.000
		2020	-0,28524	0,025994	29.866.411.000
		2021	0,04331	8,829624	13.811.705.000
		2022	-0,02794	4,851102	8.926.300.000
10	RDTX	2018	0,04697	0,001562	420.126.022
		2019	-0,11800	0,000368	85.803.601
		2020	0,16820	0,000581	137.729.358
		2021	-0,33058	0,000073	14.336.288
		2022	-0,03895	0,003686	1.003.034.263
11	SMRA	2018	-0,01704	0,014915	10.456.830.000
		2019	-0,12479	0,061274	40.014.289.000
		2020	0,03522	0,005960	2.620.981.000
		2021	-0,39354	0,003617	2.734.331.000
		2022	0,01053	0,002855	2.905.862.000

LAMPIRAN V

Olah Data SPSS

1. Hasil Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen_laba	55	-267.86	73.54	-3.5682	37.62982
Tax_planning	55	.00	8.83	.2965	1.34245
Pajak_penghasilan	55	14336288.00	5.69E+10	1.3377E+10	1.64775E+10
Valid N (listwise)	55				

2. Hasil Uji Asumsi Klasik

2.1 Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.53638276
Most Extreme Differences	Absolute	.103
	Positive	.103
	Negative	-.101
Test Statistic		.103
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2.2 Uji Multikolinieritas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	25.299	1.504		16.822	.000					
	LN_X1	-.249	.344	-.082	-.724	.472	-.131	-.100	-.082	.992	1.008
	LN_X2	.516	.104	.564	4.967	.000	.572	.567	.562	.992	1.008

a. Dependent Variable: LN_Y

2.3 Uji heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.669	.749		.894	.376
	LN_X1	.190	.171	.152	1.107	.274
	LN_X2	.042	.052	.110	.803	.426

a. Dependent Variable: Abs_Res

2.4 Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted Square	Std. Error of the Estimate	Durbin-Watson
1	.577 ^a	.333	.308	1.56565	1.797

a. Predictors: (Constant), LN_X2, LN_X1

b. Dependent Variable: LN_Y

3. Uji Hipotesis

3.1 Uji T

Coefficients ^a											
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	25.299	1.504		16.822	.000					
	LN_X1	-.249	.344	-.082	-.724	.472	-.131	-.100	-.082	.992	1.008
	LN_X2	.516	.104	.564	4.967	.000	.572	.567	.562	.992	1.008

a. Dependent Variable: LN_Y

3.2 Uji F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.761	2	31.880	13.006	.000 ^b
	Residual	127.465	52	2.451		
	Total	191.226	54			

a. Dependent Variable: LN_Y

b. Predictors: (Constant), LN_X2, LN_X1

3.3 Koefisien determinasi

Model Summary ^b						
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson	
1	.577 ^a	.333	.308	1.56565	1.797	

a. Predictors: (Constant), LN_X2, LN_X1

b. Dependent Variable: LN_Y