

LAMPIRAN

Lampiran 1
Nama Sampel Perusahaan

No	Kode Saham	Nama Perusahaan
1	SSIA	Surya Semesta Internusa Tbk
2	WSKT	Waskita Karya Tbk
3	WIKA	Wijaya Karya Tbk
4	APLN	Agung Podomoro Land Tbk
5	CTRA	Ciputra Development Tbk
6	KIJA	Kawasan Industri Jababeka Tbk
7	MDLN	Modernland Realty Tbk
8	MTLA	Metropolitan Land Tbk
9	SMRA	Summarecon Agung Tbk

Lampiran 2
Data Tabulasi Penelitian

No.	NAMA PERUSAHAAN	Tahun	Manajemen Laba	Aset Pajak Tangguhan	Beban Pajak Tangguhan	Perencanaan Pajak
1	Surya Semesta Internusa Tbk. [S]	2016	0.245198656	1.757477752	0.005468448	1.08164002
		2017	-1.93987812	0.070631215	0.004075291	0.731028509
		2018	1.538678646	0.976020808	0.002772296	2.925526848
		2019	-1.626391678	1.054385929	0.002340507	16.37442846
2	Wijaya Karya (Persero) Tbk. [S]	2016	-0.107571033	0.693548265	0.001606467	0.934986216
		2017	-1.672644774	1.409829262	0.001004521	0.927327341
		2018	0.215482277	1.223250427	0.002367488	0.879027572
		2019	1.296977417	1.213486784	0.002765208	0.939682637
3	Waskita Karya (Persero) Tbk. [S]	2016	-0.23134802	1.028902386	2.57517E-05	0.841101228
		2017	-1.66866036	0.234502035	0.000700821	0.909304099
		2018	0.67533176	0.03545321	0.000555311	0.83439279
		2019	1.718879857	0.990480965	0.000230201	0.774393857
4	Agung Podomoro Land Tbk. [S]	2016	0.082414778	0.813285625	0.018489953	0.977941456
		2017	-0.596500679	1.109607118	0.008145312	0.992664874
		2018	0.605119554	1.384271224	0.007170209	0.985591086
		2019	0.351652497	0.547167854	0.008363165	0.920671049
5	Ciputra Development Tbk. [S]	2016	0.238431338	7.052197802	0.001205695	0.78002917
		2017	-0.88734199	0.501655629	0.000954308	0.967696852
		2018	0.332860261	1.45573675	0.000797923	0.968352243
		2019	0.360443395	1.456824698	0.000726627	0.974502186
6	Kawasan Industri Jababeka Tbk. [S]	2016	-0.161196544	0.621862283	0.015894434	0.832278144
		2017	-0.408091363	1.230799702	0.008894731	1.151911912
		2018	0.053569376	0.919363656	0.008261712	0.785449713
		2019	0.130850534	1.137179064	0.008258791	0.814550435
7	Moderland Realty Tbk. [S]	2016	-0.067290301	1.019821205	0.003406411	0.910602381
		2017	-0.053029881	1.073084891	0.004241938	0.908365033
		2018	-0.064185536	1.267737726	0.004961894	0.321594022
		2019	0.06668687	2.938162955	0.004862453	0.874861782
8	Metropolitan Land Tbk. [S]	2016	0.234376547	0.076703608	0.000554176	0.983275665
		2017	-0.978192319	0.947130164	0.000826562	0.995916565
		2018	0.83006747	1.122710882	0.000752887	0.997890898
		2019	-0.399022736	1.369793882	0.000744133	0.994209541
9	Summarecon Agung Tbk. [S]	2016	0.146981839	0.641439858	0.000122136	0.689512721
		2017	-0.052396236	1.065407106	0.000166949	0.666423286
		2018	0.044649187	0.055646989	0.001486947	0.664218497
		2019	0.405478482	0.249997524	0.000135436	0.712697927

Lampiran 3
Uji Statistik Deskriptif

	MANAJEMEN_LABA	ASET_PAJAK_TANGGUHAN	BEBAN_PAJAK_TANGGUHAN
Mean	-0.037211	1.131821	0.003704
Median	0.060128	1.041644	0.001973
Maximum	1.71888	7.052198	0.01849
Minimum	-1.939878	0.035453	2.58E-05
Std. Dev.	0.824433	1.159226	0.004366
Skewness	-0.414275	3.842897	1.771573
Kurtosis	3.50714	20.28387	5.99896
Jarque-Bera	1.41553	536.7053	32.32146
Probability	0.492744	0	0
Sum	-1.339611	40.74556	0.133337
Sum Sq. Dev.	23.78912	47.03315	0.000667
Observations	36	36	36

Lampiran 4

Uji Lagrange Multiplier

Lagrange Multiplier Tests for Random Effects

Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided
(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	3.883239 (0.0388)	17.26866 (0.0000)	21.15190 (0.0000)
Honda	-1.970594 --	4.155557 (0.0000)	1.545003 (0.0612)
King-Wu	-1.970594 --	4.155557 (0.0000)	2.514762 (0.0060)
Standardized Honda	-1.712834 --	4.971435 (0.0000)	-0.896342 --
Standardized King-Wu	-1.712834 --	4.971435 (0.0000)	0.509042 (0.3054)
Gourieriou, et al.*	--	--	17.26866 (< 0.01)
*Mixed chi-square asymptotic critical values:			
	1%	7.289	
	5%	4.321	
	10%	2.952	

Lampiran 5

Uji Chow

Redundant Fixed Effects Tests
Equation: Untitled
Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	0.169945	(8,25)	0.9931
Cross-section Chi-square	1.906389	8	0.9837

Cross-section fixed effects test equation:
Dependent Variable: MANAJEMEN_LABA
Method: Panel Least Squares
Date: 09/09/20 Time: 13:21
Sample: 2016 2019
Periods included: 4
Cross-sections included: 9
Total panel (balanced) observations: 36

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.132461	0.234881	0.563949	0.5766
ASET_PAJAK_TANGGUHAN	0.084677	0.123028	0.688276	0.4961
BEBAN_PAJAK_TANGGUHAN	-2.159258	32.66750	-0.004875	0.9961
R-squared	0.014185	Mean dependent var		-0.037211
Adjusted R-squared	0.045561	S.D. dependent var		0.824433
S.E. of regression	0.843005	Akaike info criterion		2.575967
Sum squared resid	23.45167	Schwarz criterion		2.707926
Log likelihood	-43.36740	Hannan-Quinn criter.		2.622024
F-statistic	0.237423	Durbin-Watson stat		2.858406
Prob(F-statistic)	0.789993			

Lampiran 6

Uji Hausman

Correlated Random Effects - Hausman Test
Equation: Untitled
Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.233769	2	0.8897

** WARNING: estimated cross-section random effects variance is zero.

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
ASET_PAJAK_TANGGUHAN	0.124736	0.084677	0.007222	0.6374
BEBAN_PAJAK_TANGGUHAN	-8.370336	-2.159258	5125.410972	0.9052

Cross-section random effects test equation:

Dependent Variable: MANAJEMEN_LABA

Method: Panel Least Squares

Date: 09/09/20 Time: 13:23

Sample: 2016 2019

Periods included: 4

Cross-sections included: 9

Total panel (balanced) observations: 36

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.209392	0.387149	-0.540856	0.5934
ASET_PAJAK_TANGGUHAN	0.124736	0.161774	0.771049	0.4479
BEBAN_PAJAK_TANGGUHAN	-8.370336	80.38292	-0.104131	0.9179

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.065031	Mean dependent var	-0.037211
Adjusted R-squared	0.308957	S.D. dependent var	0.824433
S.E. of regression	0.943230	Akaike info criterion	2.967456
Sum squared resid	22.24209	Schwarz criterion	3.451309
Log likelihood	-42.41420	Hannan-Quinn criter.	3.136333
F-statistic	0.173886	Durbin-Watson stat	2.965428
Prob(F-statistic)	0.996785		

Lampiran 7
Regresi Data Panel *Common Effect Model*

Dependent Variable: MANAJEMEN_LABA
 Method: Panel Least Squares
 Date: 09/09/20 Time: 13:29
 Sample: 2016 2019
 Periods included: 4
 Cross-sections included: 9
 Total panel (balanced) observations: 36

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.132461	0.234881	0.563949	0.5766
ASET_PAJAK_TANGGUHAN	0.084677	0.123028	0.688276	0.4961
BEBAN_PAJAK_TANGGUHAN	-0.159258	32.66750	-0.004875	0.9961
R-squared	0.014185	Mean dependent var		-0.037211
Adjusted R-squared	0.455610	S.D. dependent var		0.824433
S.E. of regression	0.843005	Akaike info criterion		2.575967
Sum squared resid	23.45167	Schwarz criterion		2.707926
Log likelihood	-43.36740	Hannan-Quinn criter.		2.622024
F-statistic	0.237423	Durbin-Watson stat		2.858406
Prob(F-statistic)	0.789993			

Lampiran 8

Regresi Data Panel *Fixed Effect Model*

Dependent Variable: MANAJEMEN_LABA
Method: Panel Least Squares
Date: 09/09/20 Time: 13:20
Sample: 2016 2019
Periods included: 4
Cross-sections included: 9
Total panel (balanced) observations: 36

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.209392	0.387149	-0.540856	0.5934
ASET_PAJAK_TANGGUHAN	0.124736	0.161774	0.771049	0.4479
BEBAN_PAJAK_TANGGUHAN	-8.370336	80.38292	-0.104131	0.9179

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.065031	Mean dependent var	-0.037211
Adjusted R-squared	0.308957	S.D. dependent var	0.824433
S.E. of regression	0.943230	Akaike info criterion	2.967456
Sum squared resid	22.24209	Schwarz criterion	3.451309
Log likelihood	-42.41420	Hannan-Quinn criter.	3.136333
F-statistic	0.173886	Durbin-Watson stat	2.965428
Prob(F-statistic)	0.996785		

Lampiran 9
Regresi Data Panel *Random Effect Model*

Dependent Variable: MANAJEMEN_LABA
 Method: Panel EGLS (Cross-section random effects)
 Date: 09/09/20 Time: 13:23
 Sample: 2016 2019
 Periods included: 4
 Cross-sections included: 9
 Total panel (balanced) observations: 36
 Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.132461	0.262806	0.504025	0.6176
ASET_PAJAK_TANGGUHAN	0.084677	0.137655	2.615141	0.0427
BEBAN_PAJAK_TANGGUHAN	-2.159258	36.55138	-0.004357	0.9965

Effects Specification		S.D.	Rho
Cross-section random		0.000000	0.0000
Idiosyncratic random		0.943230	1.0000

Weighted Statistics			
R-squared	0.014185	Mean dependent var	-0.037211
Adjusted R-squared	0.455610	S.D. dependent var	0.824433
S.E. of regression	0.843005	Sum squared resid	23.45167
F-statistic	20.237423	Durbin-Watson stat	2.858406
Prob(F-statistic)	0.000193		

Unweighted Statistics			
R-squared	0.014185	Mean dependent var	-0.037211
Sum squared resid	23.45167	Durbin-Watson stat	2.858406

Lampiran 10

Uji Koefisien Determinasi

Dependent Variable: MANAJEMEN_LABA
Method: Panel EGLS (Cross-section random effects)
Date: 09/09/20 Time: 13:23
Sample: 2016 2019
Periods included: 4
Cross-sections included: 9
Total panel (balanced) observations: 36
Swamy and Arora estimator of component variances

Weighted Statistics			
R-squared	0.014185	Mean dependent var	-0.037211
Adjusted R-squared	0.455610	S.D. dependent var	0.824433
S.E. of regression	0.843005	Sum squared resid	23.45167
F-statistic	20.237423	Durbin-Watson stat	2.858406
Prob(F-statistic)	0.000193		
