

Lampiran 1

Aset Pajak Tangguhan Periode 2016-2018

| NO | Kode | 2016 | 2017 | 2018 |
|----|------|----------------|----------------|----------------|
| 1 | ASII | 15,627,506,800 | 19,475,952,900 | 8,883,823,900 |
| 2 | AUTO | 29,248,974,299 | 30,823,322,299 | 37,395,209,536 |
| 3 | BRAM | 2,893,662,723 | 3,236,195,984 | 3,497,008,118 |
| 4 | GDYR | 1,656,193,220 | 2,188,338,020 | 2,557,323,980 |
| 5 | GJTL | 7,755,893,000 | 9,252,272,000 | 12,462,261,000 |
| 6 | IMAS | 13,045,630,000 | 14,008,660,000 | 10,332,160,000 |
| 7 | INDS | 36,014,517,168 | 17,747,500,613 | 39,633,150,516 |
| 8 | MASA | 10,579,456,416 | 11,190,456,983 | 12,362,414,861 |
| 9 | NIPS | 8,267,555,000 | 11,617,954,000 | 13,416,549,000 |
| 10 | PRAS | 5,816,762,570 | 25,775,276,400 | 15,163,826,000 |
| 11 | SMSM | 12,419,806,000 | 13,935,821,000 | 13,637,691,000 |
| 12 | LPIN | 9,123,000,000 | 9,427,000,000 | 11,639,000,000 |

Sumber : IDX

Lampiran 2

**Beban Pajak Tangguhan
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|---------------|----------------|----------------|
| 1 | ASII | 3,848,446,100 | 11,650,453,500 | 12,788,728,900 |
| 2 | AUTO | 8,648,016,644 | 6,078,255,198 | 6,280,321,554 |
| 3 | BRAM | 3,425,332,610 | 2,428,121,340 | 5,449,956,840 |
| 4 | GDYR | 4,554,547,530 | 4,111,456,206 | 4,733,455,360 |
| 5 | GJTL | 1,496,379,000 | 2,098,093,000 | 1,886,419,910 |
| 6 | IMAS | 1,450,269,734 | 2,813,269,378 | 1,653,043,233 |
| 7 | INDS | 963,030,000 | 1,006,091,330 | 3,676,500,000 |
| 8 | MASA | 2,607,969,666 | 1,544,064,133 | 6,270,163,980 |
| 9 | NIPS | 2,592,923,000 | 2,409,185,000 | 1,879,346,710 |
| 10 | PRAS | 1,237,423,010 | 3,989,065,700 | 2,547,006,300 |
| 11 | SMSM | 4,010,001,230 | 3,711,158,850 | 3,568,635,180 |
| 12 | LPIN | 1,576,737,370 | 1,419,679,610 | 1,311,137,770 |

Sumber : IDX

Lampiran 3

**Total Aset
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-------------|-------------|-------------|
| 1 | ASII | 1.291 | 1.390 | 1.337 |
| 2 | AUTO | 8.255 | 8.505 | 9.741 |
| 3 | BRAM | 3.854 | 4.309 | 5.477 |
| 4 | GDYR | 9.648 | 10.447 | 12.843 |
| 5 | GJTL | 5.550 | 5.569 | 5.566 |
| 6 | IMAS | 12.301 | 14.707 | 14.689 |
| 7 | INDS | 2.950 | 3.155 | 3.099 |
| 8 | MASA | 10.666 | 9.797 | 11.146 |
| 9 | NIPS | 6.463 | 6.486 | 6.470 |
| 10 | PRAS | 5.336 | 8.299 | 8.410 |
| 11 | SMSM | 2.104 | 2.020 | 2.139 |
| 12 | LPIN | 3.339 | 3.622 | 4.043 |

Sumber : IDX

Lampiran 4

**Laba Bersih
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-----------------|-----------------|-----------------|
| 1 | ASII | 47.282.552.970 | 4.980.106.484 | 1.129.945.297 |
| 2 | AUTO | 398.726.621.307 | 331.442.663.161 | 426.542.322.505 |
| 3 | BRAM | 846.398.512.517 | 887.864.892.856 | 607.395.761.345 |
| 4 | GDYR | 706.295.408.232 | 885.206.030.354 | 501.679.359.486 |
| 5 | GJTL | 131.543.016 | 335.066.370 | 159.009.005 |
| 6 | IMAS | 424.757.565.296 | 931.612.045.312 | 472.817.019.487 |
| 7 | INDS | 43.216.687 | 69.117.009.627 | 20.894.687.547 |
| 8 | MASA | 40.788.335.885 | 66.937.116.420 | 562.230.562.000 |
| 9 | NIPS | 137.487.916 | 91.829.503 | 316.403.295 |
| 10 | PRAS | 1.044.743.731 | 14.493.618.346 | 68.053.138.932 |
| 11 | SMSM | 741.062.811 | 1.207.251.153 | 1.229.011.260 |
| 12 | LPIN | 1.573.039.162 | 1.698.078.355 | 1.955.830.321 |

Sumber : IDX

Lampiran 5

**Laba Sebelum Pajak
Periode 2016-2018**

| No | Kode | 2016 | 2017 | 2018 |
|----|------|-----------------|-----------------|-----------------|
| 1 | ASII | 54.380.102.335 | 10.344.244.004 | 1.198.836.967 |
| 2 | AUTO | 498.442.557.901 | 345.057.155.483 | 512.499.728.170 |
| 3 | BRAM | 861.026.179.916 | 930.517.532.765 | 549.870.873.335 |
| 4 | GDYR | 714.210.615.235 | 960.109.200.223 | 550.569.253.448 |
| 5 | GJTL | 226.423.718 | 202.116.666 | 170.825.759 |
| 6 | IMAS | 481.470.628.509 | 706.221.484.448 | 556.834.912.066 |
| 7 | INDS | 44.324.648 | 76.808.457.570 | 20.293.655.258 |
| 8 | MASA | 68.506.952.993 | 62.046.220.824 | 562.390.582.418 |
| 9 | NIPS | 179.429.031 | 135.283.567 | 152.831.385 |
| 10 | PRAS | 62.636.424.405 | 55.720.721.483 | 105.028.888.157 |
| 11 | SMSM | 365.815.749.593 | 433.497.042.140 | 498.567.897.161 |
| 12 | LPIN | 98.019.132.648 | 128.547.715.366 | 141.697.598.705 |

Sumber : IDX

Lampiran 6

**Hasil Perhitungan Aset Pajak Tangguhan (CAPT)
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-------------|-------------|-------------|
| 1 | ASII | 0,1976 | -1,1923 | 0,6333 |
| 2 | AUTO | 0,0511 | 0,176 | -0,6081 |
| 3 | BRAM | 0,1058 | 0,0746 | 0,6453 |
| 4 | GDYR | 0,2432 | 0,1443 | 0,0194 |
| 5 | GJTL | 0,1617 | 0,2576 | 0,9381 |
| 6 | IMAS | 0,0687 | -0,3558 | 0,9999 |
| 7 | INDS | -1,0292 | 0,5522 | -3,7979 |
| 8 | MASA | 0,0546 | 0,0948 | 0,0686 |
| 9 | NIPS | 0,2883 | 0,1341 | 0,9337 |
| 10 | PRAS | -1,2567 | -0,6997 | 0,1438 |
| 11 | SMSM | 0,1705 | 0,9319 | 0,3236 |
| 12 | LPIN | 0,0833 | 0,1287 | -0,278 |

Lampiran 7

**Hasil Perhitungan Beban Pajak Tangguhan (DTE)
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-------------|-------------|-------------|
| 1 | ASII | 2,982 | 8,381 | 9,568 |
| 2 | AUTO | 0,010 | 0,071 | 0,064 |
| 3 | BRAM | 8,887 | 5,633 | 0,095 |
| 4 | GDYR | 4,720 | 0,039 | 3,685 |
| 5 | GJTL | 0,026 | 0,037 | 0,038 |
| 6 | IMAS | 0,012 | 0,015 | 0,011 |
| 7 | INDS | 3,264 | 3,264 | 1,165 |
| 8 | MASA | 0,024 | 0,016 | 5,625 |
| 9 | NIPS | 0,041 | 0,037 | 0,029 |
| 10 | PRAS | 2,319 | 6,969 | 0,036 |
| 11 | SMSM | 0,021 | 0,024 | 0,063 |
| 12 | LPIN | 0,03 | 0,082 | 0,064 |

Lampiran 8

**Hasil Perhitungan Perencanaan Pajak (TRR)
Periode 2016-2018**

| NO | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-------------|-------------|-------------|
| 1 | ASII | 0.1976 | -1.1923 | 0.6333 |
| 2 | AUTO | 0.0511 | 0.176 | -0.6081 |
| 3 | BRAM | 0.1058 | 0.0746 | 0.6453 |
| 4 | GDYR | 0.2432 | 0.1443 | 0.0194 |
| 5 | GJTL | 0.1617 | 0.2576 | 0.9381 |
| 6 | IMAS | 0.0687 | -0.3558 | 0.9999 |
| 7 | INDS | -1.0292 | 0.5522 | -3.7979 |
| 8 | MASA | 0.0546 | 0.0948 | 0.0686 |
| 9 | NIPS | 0.2883 | 0.1341 | 0.9337 |
| 10 | PRAS | -1.2567 | -0.6997 | 0.1438 |
| 11 | SMSM | 0.1705 | 0.9319 | 0.3236 |
| 12 | LPIN | 0.0833 | 0.1287 | -0.278 |

Lampiran 9

Hasil Perhitungan Manajemen Laba (DA)**Periode 2016-2018****Variabel Dummy**

| No | Kode | 2016 | 2017 | 2018 |
|-----------|-------------|-------------|-------------|-------------|
| 1 | ASII | 0 | 1 | 1 |
| 2 | AUTO | 1 | 1 | 0 |
| 3 | BRAM | 1 | 1 | 1 |
| 4 | GDYR | 1 | 1 | 1 |
| 5 | GJTL | 1 | 1 | 1 |
| 6 | IMAS | 1 | 1 | 1 |
| 7 | INDS | 1 | 1 | 1 |
| 8 | MASA | 1 | 0 | 1 |
| 9 | NIPS | 0 | 1 | 1 |
| 10 | PRAS | 1 | 1 | 1 |
| 11 | SMSM | 1 | 1 | 0 |
| 12 | LPIN | 1 | 1 | 1 |

Lampiran 10 (Hasil Output SPSS)**Tabel Statistik Deskriptif**

| Descriptive Statistics | | | | | |
|-------------------------------|----|---------|----------|-----------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Aset Pajak Tangguhan | 36 | -3,7979 | ,9999 | -,016472 | ,8424932 |
| Beban Pajak Tangguhan | 36 | ,010 | 9,568 | 1,87075 | 2,925524 |
| Perencanaan Perpajakan | 36 | ,016679 | 2,070277 | ,89720801 | ,338228430 |
| Manajemen Laba | 36 | 0 | 1 | ,86 | ,351 |
| Valid N (listwise) | 36 | | | | |

Tabel Identifikasi Data**Dependent Variable Encoding**

| Original Value | Internal Value |
|--------------------|----------------|
| Small loss firms | 0 |
| Small profit firms | 1 |

Case Processing Summary

| Unweighted Cases ^a | | N | Percent |
|-------------------------------|----------------------|----|---------|
| Selected Cases | Included in Analysis | 36 | 100,0 |
| | Missing Cases | 0 | ,0 |
| | Total | 36 | 100,0 |
| Unselected Cases | | 0 | ,0 |
| Total | | 36 | 100,0 |

- a. If weight is in effect, see classification table for the total number of cases.

Tabel Ketepatan Model dalam Memprediksi EM (Block Number 0)

Iteration History^{a,b,c}

| Iteration | | -2 Log likelihood | Coefficients |
|-----------|---|-------------------|--------------|
| | | | Constant |
| Step 0 | 1 | 29,693 | 1,444 |
| | 2 | 29,020 | 1,781 |
| | 3 | 29,012 | 1,824 |
| | 4 | 29,012 | 1,825 |

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 29,012

c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Tabel Ketepatan Model dalam Memprediksi EM (Block Number = 1)

Iteration History^{a,b,c,d}

| Iteration | | -2 Log likelihood | Coefficients | | | |
|-----------|---|-------------------|--------------|----------------------|-----------------------|------------------------|
| | | | Constant | Aset Pajak Tangguhan | Beban Pajak Tangguhan | Perencanaan Perpajakan |
| Step 1 | 1 | 28,938 | 1,159 | -,033 | ,084 | ,142 |
| | 2 | 27,729 | 1,265 | -,044 | ,183 | ,256 |
| | 3 | 27,583 | 1,224 | -,029 | ,259 | ,297 |
| | 4 | 27,576 | 1,213 | -,022 | ,281 | ,302 |
| | 5 | 27,576 | 1,212 | -,022 | ,283 | ,303 |
| | 6 | 27,576 | 1,212 | -,022 | ,283 | ,303 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 29,012

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Tabel Hasil Identifikasi Prediksi Klasifikasi**Hosmer and Lemeshow Test**

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1 | 6,970 | 7 | ,432 |

Tabel Koefisien Cox & Snell R Square dan Nagelkerke R Square**Model Summary**

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|---------------------|----------------------|---------------------|
| 1 | 27,576 ^a | ,039 | ,071 |

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Tabel Hasil Identifikasi Prediksi Klasifikasi**Classification Table^a**

| Observed | | | Predicted | | |
|--------------------|---------------|--------------------|---------------|----|--------------------|
| | | | ManajemenLaba | | Percentage Correct |
| | | | 0 | 1 | |
| Step 1 | ManajemenLaba | Small loss firms | 0 | 5 | ,0 |
| | | Small profit firms | 0 | 31 | 100,0 |
| Overall Percentage | | | | | 86,1 |

a. The cut value is ,500

Tabel Hasil Signifikan Data

Variables in the Equation

| | B | S.E. | Wald | df | Sig. | Exp(B) | 95% C.I. for EXP(B) | |
|--|-------|-------|------|----|------|--------|------------------------|--------|
| | | | | | | | Lower | Upper |
| Step 1 ^a Aset Pajak Tangguhan | -,022 | ,639 | ,001 | 1 | ,097 | ,978 | ,280 | 3,423 |
| Beban Pajak Tangguhan | ,283 | ,301 | ,881 | 1 | ,048 | 1,327 | ,735 | 2,395 |
| Perencanaan Perpajakan | ,303 | 1,545 | ,038 | 1 | ,045 | 1,354 | ,066 | 27,946 |
| Constant | 1,212 | 1,513 | ,641 | 1 | ,423 | 3,360 | | |

a. Variable(s) entered on step 1: Aset Pajak Tangguhan, Beban Pajak Tangguhan, Perencanaan Perpajakan.

Tabel Pengujian Simultan

Omnibus Tests of Model Coefficients

| | | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step | 1,436 | 3 | ,047 |
| | Block | 1,436 | 3 | ,047 |
| | Model | 1,436 | 3 | ,047 |

Lampiran 11 Daftar Riwayat Hidup**DAFTAR RIWAYAT HIDUP PENELITI****Data Pribadi**

Nama : Vandii
NPM : 1113000498
Tempat/ Tanggal Lahir : Pematang, 05 Mei 1993
Agama : Islam
Kewarganegaraan : Indonesia
Alamat : Jl. Tipar Cakung no 12 Sukapura
Cilincing Jakarta Utara
Telepon : 081274115224
Email : Vandii107@gmail.com

Pendidikan Formal

SDN 04 Beji (Pematang) : Lulus Tahun 2006
SMPN 07 Pematang : Lulus Tahun 2009
SMAN 01 Petarukan (Pematang) : Lulus Tahun 2012
STEI Indonesia, Jakarta : Tahun 2013 sampai sekarang

Pekerjaan

: Kurir
Alamat Kantor : Jl. Tipar Cakung No 12, Sukapura,
Jakarta Utara