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LAMPIRAN

LAMPIRAN 1 : Daftar Sampel

No	Kode Perusahaan	Nama Perusahaan
1	AMIN	PT Ateliers Mecaniques D Indonesie Tbk.
2	AUTO	Astra Otoparts Tbk
3	BELL	PT Trisula Textile Industries Tbk
4	BOLT	PT Garuda Metalindo Tbk.
5	JECC	Jembo Cable Company Tbk
6	KBLI	KMI Wire and Cable Tbk
7	KBLM	Kabelindo Murni Tbk
8	SMSM	Selamat Sempurna Tbk
9	TRIS	Trisula International Tbk
10	UNIT	Nusantara Inti Corpora Tbk
11	VOKS	Voksel Electric Tbk

LAMPIRAN 2 : Data Long Term Debt to Asset Ratio (LDAR) Perusahaan Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 – 2019

No	Kode Perusahaan	Tahun	Long Term Debt	Total Asset	LDAR
1	AMIN	2015	10,159,271,614	198,974,581,573	0.051
		2016	11,370,613,060	252,452,307,121	0.045
		2017	34,258,309,053	360,906,218,575	0.095
		2018	30,077,411,946	404,722,056,954	0.074
		2019	30,064,035,524	420,680,923,158	0.071
2	AUTO	2015	569,770,000,000	14,339,110,000,000	0.040
		2016	817,570,000,000	14,612,274,000,000	0.056
		2017	961,731,000,000	14,762,309,000,000	0.065

		2018	559,314,000,000	15,889,648,000,000	0.035
		2019	926,176,000,000	16,015,709,000,000	0.058
3	BELL	2015	26,879,805,053	410,774,206,789	0.065
		2016	23,115,519,287	387,981,312,196	0.060
		2017	37,350,505,750	465,965,155,745	0.080
		2018	36,572,810,012	514,962,171,773	0.071
		2019	34,100,465,358	590,884,444,113	0.058
4	BOLT	2015	101,856,608,692	1,143,868,114,617	0.089
		2016	106,264,151,803	1,206,089,567,283	0.088
		2017	295,352,627,800	1,188,798,795,362	0.248
		2018	222,118,932,000	1,312,376,999,120	0.169
		2019	211,513,101,407	1,265,912,330,625	0.167
5	JECC	2015	107,423,814,000	1,358,464,081,000	0.079
		2016	124,327,450,000	1,587,210,576,000	0.078
		2017	160,397,250,000	1,927,985,356,000	0.083
		2018	184,126,894,000	2,081,620,993,000	0.088
		2019	104,357,827,000	1,888,753,850,000	0.055
6	KBLI	2015	186,764,192,148	1,551,799,840,976	0.120
		2016	191,360,581,512	1,871,422,416,044	0.102
		2017	293,524,061,693	3,013,760,616,985	0.097
		2018	331,718,194,021	3,244,821,647,076	0.102
		2019	294,698,934,241	3,556,474,711,037	0.083
7	KBLM	2015	15,266,645,714	654,385,717,061	0.023
		2016	15,171,816,630	639,091,366,917	0.024
		2017	9,346,807,304	1,235,198,847,468	0.008
		2018	13,297,819,406	1,298,358,478,375	0.010
		2019	13,700,227,536	1,284,437,358,420	0.011
8	SMSM	2015	208,148,000,000	2,220,108,000,000	0.094
		2016	166,203,000,000	2,254,740,000,000	0.074
		2017	195,244,000,000	2,443,341,000,000	0.080
		2018	180,810,000,000	2,801,203,000,000	0.065

		2019	203,486,000,000	3,106,981,000,000	0.065
9	TRIS	2015	18,241,355,108	574,346,433,075	0.032
		2016	11,308,062,082	639,701,164,511	0.018
		2017	3,129,848,133	544,968,319,987	0.006
		2018	3,603,425,447	633,014,281,325	0.006
		2019	69,948,587,486	1,147,246,311,331	0.061
10	UNIT	2015	4,082,322,558	460,539,382,206	0.009
		2016	4,337,568,007	432,913,180,372	0.010
		2017	1,396,615,511	426,384,622,878	0.003
		2018	1,547,630,271	419,701,649,147	0.004
		2019	1,797,974,325	417,735,266,590	0.004
11	VOKS	2015	40,435,353,983	1,536,244,634,556	0.026
		2016	30,843,785,413	1,668,210,094,478	0.018
		2017	35,175,971,717	2,110,166,496,595	0.017
		2018	65,351,029,235	2,485,382,578,010	0.026
		2019	633,507,252,898	3,027,942,155,357	0.209

LAMPIRAN 3 : Data Debt to Equity Ratio (DER) Perusahaan Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 – 2019

No	Kode Perusahaan	Tahun	Total Debt	Total Equity	DER
1	AMIN	2015	71,412,193,880	127,562,387,693	0.560
		2016	101,086,129,009	151,366,178,112	0.668
		2017	178,767,779,764	182,138,438,811	0.981
		2018	197,498,325,699	207,223,731,255	0.953
		2019	210,719,277,506	209,961,645,652	1.004
2	AUTO	2015	4,195,684,000,000	9,165,889,000,000	0.458
		2016	4,075,716,000,000	9,495,652,000,000	0.429
		2017	4,003,233,000,000	9,772,409,000,000	0.410
		2018	4,626,013,000,000	10,207,884,000,000	0.453

		2019	4,365,175,000,000	10,580,610,000,000	0.413
3	BELL	2015	226,186,296,609	155,052,480,042	1.459
		2016	196,328,164,557	157,543,384,959	1.246
		2017	225,085,797,613	210,125,138,064	1.071
		2018	254,764,081,931	227,253,611,141	1.121
		2019	313,831,656,893	242,614,826,983	1.294
4	BOLT	2015	284,122,210,592	837,422,145,412	0.339
		2016	244,440,880,699	896,834,525,136	0.273
		2017	468,122,101,794	654,614,948,000	0.715
		2018	574,341,524,938	670,060,727,889	0.857
		2019	504,884,505,918	691,037,409,750	0.731
5	JECC	2015	990,707,822,000	367,766,014,000	2.694
		2016	1,116,872,234,000	470,347,323,000	2.375
		2017	1,380,623,870,000	547,371,774,000	2.522
		2018	1,472,379,829,000	609,248,150,000	2.417
		2019	1,132,622,125,000	756,163,154,000	1.498
6	KBLI	2015	524,437,909,934	1,027,361,931,042	0.510
		2016	550,076,575,595	1,321,345,840,449	0.416
		2017	1,227,014,231,702	1,612,073,689,168	0.761
		2018	1,213,840,888,147	1,867,493,771,724	0.650
		2019	1,174,014,083,315	2,242,917,658,539	0.523
7	KBLM	2015	357,910,337,055	295,560,224,716	1.211
		2016	318,436,089,653	320,249,362,691	0.994
		2017	443,770,270,269	791,417,442,722	0.561
		2018	476,887,194,322	821,460,999,338	0.581
		2019	436,010,329,994	848,427,028,426	0.514
8	SMSM	2015	779,860,000,000	1,219,792,000,000	0.639
		2016	674,685,000,000	1,377,763,000,000	0.490
		2017	615,157,000,000	1,591,833,000,000	0.386
		2018	650,926,000,000	1,863,199,000,000	0.349
		2019	664,678,000,000	2,089,147,000,000	0.318

9	TRIS	2015	245,138,356,170	244,566,163,848	1.002
		2016	293,073,984,034	225,851,869,693	1.298
		2017	188,736,733,204	243,758,727,610	0.774
		2018	276,789,437,347	243,989,247,355	1.134
		2019	486,632,660,751	444,441,953,732	1.095
10	UNIT	2015	217,565,067,467	131,976,281,801	1.649
		2016	188,891,359,540	132,987,332,771	1.420
		2017	181,126,294,572	133,659,916,012	1.355
		2018	173,753,567,079	134,169,463,719	1.295
		2019	171,001,165,161	134,823,308,013	1.268
11	VOKS	2015	1,026,591,706,684	509,652,927,872	2.014
		2016	999,166,542,590	669,043,551,888	1.493
		2017	1,296,044,190,202	814,122,306,393	1.592
		2018	1,562,752,955,234	922,629,622,776	1.694
		2019	1,918,323,973,420	1,109,618,181,937	1.729

LAMPIRAN 4 : Data Manajemen Laba Perusahaan Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 – 2019

Kode Perusahaan	Tahun	Net Operating Income	Cash Flow Operating Activities	TAC = NOI – CFO
AMIN	2014	8,885,267,559	- 20,898,960,733	29,784,228,292
	2015	18,768,425,668	- 9,369,929,977	28,138,355,645
	2016	32,251,863,039	- 6,128,494,910	38,380,357,949
	2017	39,082,873,015	- 644,338,529	39,727,211,544
	2018	32,352,159,254	13,472,771,574	18,879,387,680
	2019	10,231,229,929	11,977,178,491	- 1,745,948,562
AUTO	2014	954,086,000,000	264,565,000,000	689,521,000,000
	2015	322,701,000,000	866,768,000,000	-544,067,000,000
	2016	483,421,000,000	1,059,369,000,000	-575,948,000,000
	2017	547,781,000,000	394,229,000,000	153,552,000,000

	2018	680,801,000,000	678,469,000,000	2,332,000,000
	2019	816,971,000,000	1,072,057,000,000	-255,086,000,000
BELL	2014	8,377,198,984	- 10,251,197,321	18,628,396,305
	2015	32,770,801,413	11,272,255,410	21,498,546,003
	2016	7,682,789,498	15,815,166,143	- 8,132,376,645
	2017	14,950,959,786	17,805,531,871	- 2,854,572,085
	2018	24,022,782,725	53,229,251,688	- 29,206,468,963
	2019	23,213,651,840	- 24,834,511,428	48,048,163,268
BOLT	2014	115,247,475,242	- 113,018,972,554	228,266,447,796
	2015	97,680,310,772	- 62,480,105,460	160,160,416,232
	2016	111,662,785,832	168,249,159,302	- 56,586,373,470
	2017	93,225,253,756	102,038,578,597	- 8,813,324,841
	2018	75,738,099,614	58,409,108,583	17,328,991,031
	2019	51,492,605,525	93,837,385,857	- 42,344,780,332
JECC	2014	23,904,334,000	42,230,169,000	- 18,325,835,000
	2015	2,464,669,000	21,550,154,000	- 19,085,485,000
	2016	132,423,161,000	184,371,203,000	- 51,948,042,000
	2017	83,355,370,000	85,948,536,000	- 2,593,166,000
	2018	88,428,879,000	- 382,624,000	88,811,503,000
	2019	102,517,858,000	179,820,473,000	- 77,302,615,000
KBLI	2014	72,026,856,790	170,079,674,604	- 98,052,817,814
	2015	115,371,098,970	46,127,980,815	69,243,118,155
	2016	334,338,838,592	383,175,671,680	- 48,836,833,088
	2017	358,974,051,474	- 65,871,447,329	424,845,498,803
	2018	235,651,063,203	89,354,164,341	146,296,898,862
	2019	394,950,161,188	- 35,053,662,077	430,003,823,265
KBLM	2014	20,498,841,379	6,098,895,903	14,399,945,476
	2015	12,760,365,612	29,940,416,899	- 17,180,051,287
	2016	21,245,022,916	33,243,538,568	- 11,998,515,652
	2017	43,994,949,645	- 5,645,375,903	49,640,325,548
	2018	40,675,096,628	49,396,645,050	- 8,721,548,422

	2019	38,648,269,147	- 90,085,786,270	128,734,055,417
SMSM	2014	421,095,000,000	449,864,000,000	- 28,769,000,000
	2015	461,307,000,000	531,987,000,000	- 70,680,000,000
	2016	502,192,000,000	582,843,000,000	- 80,651,000,000
	2017	555,388,000,000	446,032,000,000	109,356,000,000
	2018	633,550,000,000	542,648,000,000	90,902,000,000
	2019	638,676,000,000	677,867,000,000	- 39,191,000,000
	TRIS	2014	36,522,815,125	51,371,394
2015		44,185,600,626	63,376,934,300	- 19,191,333,674
2016		25,213,015,324	13,169,891,854	12,043,123,470
2017		14,198,889,550	44,384,663,571	- 30,185,774,021
2018		27,101,068,960	68,151,118,594	- 41,050,049,634
2019		23,236,898,190	28,509,352,358	- 5,272,454,168
UNIT	2014	352,883,734	26,832,155,682	- 26,479,271,948
	2015	385,953,128	- 24,744,623,460	25,130,576,588
	2016	860,775,734	30,168,393,183	- 29,307,617,449
	2017	1,062,124,956	4,295,116,078	- 3,232,991,122
	2018	506,523,774	5,360,499,842	- 4,853,976,068
	2019	676,975,255	5,147,594,606	- 4,470,619,351
VOKS	2014	- 86,571,176,611	- 72,598,588,767	- 13,972,587,844
	2015	277,107,966	16,054,543,972	- 15,777,436,006
	2016	160,045,873,393	194,253,220,963	- 34,207,347,570
	2017	166,204,959,339	68,692,517,377	97,512,441,962
	2018	105,468,744,587	67,756,473,097	37,712,271,490
	2019	208,249,125,401	169,486,566,476	38,762,558,925

ML / DAC = (TApd / SALEpd) - (TApt / SALEpt)					
No	Kode Perusahaan	Tahun	TA = NOI - CFO	SALE	ML
1	AMIN	2014	29,784,228,292	90,776,436,876	0
		2015	28,138,355,645	150,329,488,765	-0.1409274

		2016	38,380,357,949	213,761,005,553	-0.0076299
		2017	39,727,211,544	246,403,880,622	-0.01832
		2018	18,879,387,680	264,872,722,193	-0.0899508
		2019	- 1,745,948,562	205,277,939,854	-0.0797825
2	AUTO	2014	689,521,000,000	12,255,427,000,000	0
		2015	-544,067,000,000	11,723,787,000,000	0.1026696
		2016	-575,948,000,000	12,806,867,000,000	-0.0014353
		2017	153,552,000,000	13,549,857,000,000	-0.0563042
		2018	2,332,000,000	15,356,381,000,000	0.0111805
		2019	-255,086,000,000	15,444,775,000,000	0.0166679
3	BELL	2014	18,628,396,305	374,314,865,282	0
		2015	21,498,546,003	547,877,074,117	0.0105269
		2016	- 8,132,376,645	416,162,129,906	0.0587811
		2017	- 2,854,572,085	446,128,910,614	-0.0131428
		2018	- 29,206,468,963	691,484,019,233	0.0358388
		2019	48,048,163,268	714,325,706,006	-0.109501
4	BOLT	2014	228,266,447,796	961,863,464,869	0
		2015	160,160,416,232	858,650,225,152	0.0507911
		2016	- 56,586,373,470	1,051,069,900,376	0.2403627
		2017	- 8,813,324,841	1,047,701,082,078	-0.0454249
		2018	17,328,991,031	1,187,195,058,022	-0.0230086
		2019	- 42,344,780,332	1,206,818,443,326	0.0496845
5	JECC	2014	- 18,325,835,000	1,493,012,114,000	0
		2015	- 19,085,485,000	1,663,335,876,000	-0.0008002
		2016	- 51,948,042,000	2,037,784,842,000	0.0140182
		2017	- 2,593,166,000	2,184,518,893,000	-0.0243053
		2018	88,811,503,000	3,207,579,964,000	-0.0288751
		2019	- 77,302,615,000	2,926,098,892,000	0.0541063
6	KBLI	2014	- 98,052,817,814	2,384,078,038,239	0
		2015	69,243,118,155	2,662,038,531,021	-0.0671395
		2016	- 48,836,833,088	2,812,196,217,447	0.0433774

		2017	424,845,498,803	3,186,704,707,526	-0.1506842
		2018	146,296,898,862	4,239,937,390,001	0.0988136
		2019	430,003,823,265	4,500,555,248,155	-0.0610401
7	KBLM	2014	14,399,945,476	919,537,870,594	0
		2015	- 17,180,051,287	967,710,339,797	0.0334133
		2016	- 11,998,515,652	987,409,109,474	-0.0056018
		2017	49,640,325,548	1,215,476,677,995	-0.0529917
		2018	- 8,721,548,422	1,243,465,775,218	0.0478541
		2019	128,734,055,417	1,149,120,504,681	-0.1190422
8	SMSM	2014	- 28,769,000,000	2,632,860,000,000	0
		2015	- 70,680,000,000	2,802,924,000,000	0.0142896
		2016	- 80,651,000,000	2,879,876,000,000	0.0027885
		2017	109,356,000,000	3,339,964,000,000	-0.0607467
		2018	90,902,000,000	3,933,353,000,000	0.0096311
		2019	- 39,191,000,000	3,935,811,000,000	0.0330681
9	TRIS	2014	36,471,443,731	746,828,922,732	0
		2015	- 19,191,333,674	859,743,472,895	0.0711572
		2016	12,043,123,470	901,909,489,240	-0.0356751
		2017	- 30,185,774,021	773,806,956,330	0.0523624
		2018	- 41,050,049,634	1,396,784,128,139	-0.0096205
		2019	- 5,272,454,168	1,478,735,205,373	-0.0258235
10	UNIT	2014	- 26,479,271,948	102,448,044,300	0
		2015	25,130,576,588	118,260,140,704	-0.4709679
		2016	- 29,307,617,449	104,109,821,503	0.4940093
		2017	- 3,232,991,122	103,245,048,266	-0.250193
		2018	- 4,853,976,068	103,498,145,906	0.0155854
		2019	- 4,470,619,351	108,096,395,863	-0.0055415
11	VOKS	2014	- 13,972,587,844	2,003,353,488,967	0
		2015	- 15,777,436,006	1,597,736,461,981	0.0029003
		2016	- 34,207,347,570	2,022,350,276,358	0.0070398
		2017	97,512,441,962	2,258,316,807,862	-0.0600939

	2018	37,712,271,490	2,684,419,276,973	0.02913068
	2019	38,762,558,925	2,669,686,185,127	-0.0004709

LAMPIRAN 5 : Data Pajak Penghasilan Badan Terutang Perusahaan Sektor Aneka Industri yang terdaftar di Bursa Efek Indonesia (BEI) tahun 2015 – 2019

No	Kode Perusahaan	Tahun	Current Tax Expense	PPh Badan
1	AMIN	2015	3,304,939,695	3,304,939,695
		2016	6,571,178,105	6,571,178,105
		2017	11,033,307,424	11,033,307,424
		2018	12,201,358,340	12,201,358,340
		2019	12,304,381,370	12,304,381,370
2	AUTO	2015	110,895,000,000	110,895,000,000
		2016	165,486,000,000	165,486,000,000
		2017	164,155,000,000	164,155,000,000
		2018	180,762,000,000	180,762,000,000
		2019	266,349,000,000	266,349,000,000
3	BELL	2015	5,273,737,990	5,273,737,990
		2016	3,721,756,252	3,721,756,252
		2017	4,898,430,443	4,898,430,443
		2018	7,379,676,623	7,379,676,623
		2019	7,642,215,234	7,642,215,234
4	BOLT	2015	35,250,725,087	35,250,725,087
		2016	42,077,964,813	42,077,964,813
		2017	34,699,400,993	34,699,400,993
		2018	27,102,667,897	27,102,667,897
		2019	17,771,228,372	17,771,228,372
5	JECC	2015	6,183,104,000	6,183,104,000
		2016	45,935,985,000	45,935,985,000

		2017	30,496,360,000	30,496,360,000
		2018	35,250,745,000	35,250,745,000
		2019	42,462,081,000	42,462,081,000
6	KBLI	2015	35,718,123,350	35,718,123,350
		2016	83,529,347,037	83,529,347,037
		2017	70,179,398,593	70,179,398,593
		2018	68,776,429,000	68,776,429,000
		2019	99,282,000,474	99,282,000,474
7	KBLM	2015	9,833,425,016	9,833,425,016
		2016	14,506,715,500	14,506,715,500
		2017	12,356,964,000	12,356,964,000
		2018	16,882,775,294	16,882,775,294
		2019	12,170,467,250	12,170,467,250
8	SMSM	2015	122,410,000,000	122,410,000,000
		2016	156,016,000,000	156,016,000,000
		2017	165,250,000,000	165,250,000,000
		2018	194,731,000,000	194,731,000,000
		2019	183,366,000,000	183,366,000,000
9	TRIS	2015	17,455,358,946	17,455,358,946
		2016	18,720,347,979	18,720,347,979
		2017	12,580,703,842	12,580,703,842
		2018	20,225,794,082	20,225,794,082
		2019	20,525,544,869	20,525,544,869
10	UNIT	2015	1,383,697,713	1,383,697,713
		2016	1,106,450,125	1,106,450,125
		2017	625,671,250	625,671,250
		2018	331,111,000	331,111,000
		2019	258,924,594	258,924,594
11	VOKS	2015	3,090,786,375	3,090,786,375
		2016	34,977,988,411	34,977,988,411
		2017	67,408,978,068	67,408,978,068

		2018	39,023,933,314	39,023,933,314
		2019	58,802,756,372	58,802,756,372

LAMPIRAN 6 : Tabulasi Data

No	Kode Perusahaan	Tahun	PPh BT	LDAR	DER	ML
			LOG Y	X1	X2	X3
1	AMIN	2015	22.60596	0.0511	0.5598	-0.1409
		2016	23.12418	0.045	0.6678	-0.0076
		2017	23.22481	0.0949	0.9815	-0.0183
		2018	23.23322	0.0743	0.9531	-0.0900
		2019	22.20631	0.0715	1.0036	-0.0798
2	AUTO	2015	25.43185	0.0397	0.4577	0.1027
		2016	25.83215	0.056	0.4292	-0.0014
		2017	25.82408	0.0651	0.4096	-0.0563
		2018	25.92045	0.0352	0.4532	0.0112
		2019	26.30807	0.0578	0.4126	0.0167
3	BELL	2015	22.38601	0.0654	1.4588	0.0105
		2016	22.03746	0.0596	1.2462	0.0588
		2017	22.31218	0.0696	0.8349	-0.0131
		2018	22.72200	0.0629	0.9022	0.0358
		2019	22.75695	0.0577	1.2935	-0.1095
4	BOLT	2015	24.28575	0.089	0.3393	0.0508
		2016	24.46279	0.0881	0.2726	0.2404
		2017	24.26999	0.2484	0.7151	-0.0454
		2018	24.02290	0.1692	0.8571	-0.0230
		2019	23.60085	0.1671	0.7306	0.0497
5	JECC	2015	22.54509	0.0791	2.6939	-0.0008
		2016	24.55051	0.0783	2.3746	0.0140
		2017	24.14087	0.0832	2.5223	-0.0243
		2018	24.28575	0.0478	1.9687	-0.0289

		2019	24.47165	0.0553	1.4979	0.0541
6	KBLI	2015	24.29892	0.1204	0.5105	-0.0671
		2016	25.14846	0.1023	0.4163	0.0434
		2017	24.97432	0.0974	0.7611	-0.1507
		2018	24.95413	0.1022	0.65	0.0988
		2019	25.32123	0.0829	0.5234	-0.0610
7	KBLM	2015	23.00905	0.0233	1.211	0.0334
		2016	23.39788	0.0237	0.9943	-0.0056
		2017	23.23749	0.0076	0.5607	-0.0530
		2018	23.54956	0.0102	0.5805	0.0479
		2019	23.22228	0.0107	0.5139	-0.1190
8	SMSM	2015	25.53064	0.0938	0.6393	0.0143
		2016	25.77322	0.0737	0.4897	0.0028
		2017	25.83073	0.0799	0.3864	-0.0607
		2018	25.99488	0.0645	0.3494	0.0096
		2019	25.93475	0.0655	0.3182	0.0331
9	TRIS	2015	23.58291	0.0327	0.9608	0.0712
		2016	23.65288	0.0177	1.2976	-0.0357
		2017	23.25543	0.0396	0.9777	0.0524
		2018	23.73022	0.0347	1.213	-0.0096
		2019	23.74494	0.061	1.0949	-0.0258
10	UNIT	2015	21.04803	0.0089	1.6485	-0.4710
		2016	20.82442	0.01	1.4204	0.4940
		2017	20.25434	0.0033	1.3551	-0.2502
		2018	19.61796	0.0037	1.295	0.0156
		2019	19.37205	0.0043	1.2683	-0.0055
11	VOKS	2015	21.85169	0.0263	2.0143	0.0029
		2016	24.27798	0.0185	1.4934	0.0070
		2017	24.93404	0.017	1.6426	-0.0601
		2018	24.25374	0.022	1.6754	0.0291
		2019	24.62309	0.2245	1.7743	-0.0005

LAMPIRAN 7 : Surat Keterangan Riset**SURAT KETERANGAN RISET**

Yth.

Prodi S-1 Akuntansi

Sekolah Tinggi Ilmu Ekonomi Indonesia

Dengan hormat,

Dengan ini menyatakan bahwa skripsi yang berjudul :

**STRUKTUR MODAL DAN MANAJEMEN LABA TERHADAP PAJAK
PENGHASILAN BADAN TERUTANG PADA PERUSAHAAN
MANUFAKTUR SEKTOR ANEKA INDUSTRI YANG TERDAFTAR DI
BEI TAHUN 2015 – 2019**

tidak memerlukan surat izin riset, dikarenakan data yang diperlukan berkenaan dengan penelitian dapat diakses melalui media internet, sehingga peneliti tidak memerlukan tanda tangan secara langsung dari unit penelitian yang bersangkutan. Data dalam penelitian ini diperoleh dengan cara mengunduh dari situs : <https://www.idx.co.id/>

Jakarta, 03 Februari 2021

UNTI MUAFIFAH

NPM 11170000228

LAMPIRAN 8 : Biodata Peneliti**DAFTAR RIWAYAT HIDUP****Data Pribadi :**

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Pendidikan Formal

MI MA'ARIF NU 02 Jawa Tengah : Lulus Tahun 2010
SMPN 57 Jakarta : Lulus Tahun 2013
SMKN 2 Jakarta : Lulus Tahun 2016
STEI Indonesia, Jakarta : Lulus Tahun 2021