

LAMPIRAN

Lampiran Daftar Sampel 1

No	Kode Perusahaan	Nama Perusahaan
1	CLEO	Sariguna Prima Tirta Tbk
2	COCO	Wahana Iterfood Nusantara Tbk
3	FOOD	Sentra Food Indonesia Tbk
4	ICBP	Indofood CBP Sukses Makmur Tbk
5	INDF	Indofood Sukses Makmur Tbk
6	SKLT	Sekar Laut Tbk
7	KLBF	Kalbe Farma Tbk
8	MERK	Merck Indonesia Tbk
9	PYFA	Pyrindam Farma Tbk
10	TSPC	Tempo Scan Pasific Tbk
11	KICI	Kedaung Indah Can Tbk

LAMPIRAN 2 : Data Long Term Debt to Asset Ratio (LDAR) Pada perusahaan Manufaktur Sektor Barang Konsumsi yang terdaftar di BEI Tahun 2018-2021

No	Kode Perusahaan	Tahun	Long term Debt	Total Asset	LDAR
1	CLEO	2018	77,394,236,183	833,933,861,594	0.09
		2019	50,338,417,083	947,691,768,405	0.05
		2020	314,555,811,132	1,325,761,988,096	0.24
		2021	252,530,224,669	1,368,832,178,265	0.18
2	COCO	2018	11,371,282,045	162,749,739,566	0.07
		2019	11,371,282,047	200,191,173,318	0.06
		2020	17,862,370,160	244,206,059,505	0.07
		2021	16,884,536,458	283,569,531,525	0.06

3	FOOD	2018	15,301,428,468	126,697,833,403	0.12
		2019	14,473,940,437	125,011,739,582	0.12
		2020	13,942,079,909	124,017,977,238	0.11
		2021	15,641,912,677	112,180,469,454	0.14
4	ICBP	2018	4,424,605	34,367,153	0.13
		2019	4,547,731	36,428,781	0.12
		2020	5,986,516	42,101,501	0.14
		2021	45,039,678	107,125,807	0.42
5	INDF	2018	15,416,894	96,537,796	0.16
		2019	15,438,477	98,091,381	0.16
		2020	17,906,295	102,662,235	0.17
		2021	57,466,931	169,576,208	0.34
6	SKLT	2018	43,537,023,049	154,088,747,766	0.28
		2019	44,054,329,649	156,355,647,020	0.28
		2020	54,782,991,776	160,148,777,983	0.34
		2021	64,273,682,098	167,416,729,628	0.38
7	KLBF	2018	565,443,877,421	18,146,206,145,369	0.03
		2019	668,170,674,923	19,177,851,015,254	0.03
		2020	1,026,952,412,929	12,672,173,477,939	0.08
		2021	968,380,677,739	23,931,375,139,708	0.04
8	MERK	2018	35,396,131	1,263,113,689	0.03
		2019	36,622,697	1,252,934,508	0.03
		2020	40,384,217	964,061,993	0.04
		2021	52,133,137	887,598,553	0.06
9	PYFA	2018	34,987,955,657	187,057,163,854	0.19
		2019	36,307,937,511	191,306,461,395	0.19
		2020	40,244,477,173	205,050,054,703	0.20
		2021	324,426,352,401	569,150,706,897	0.57
10	TSPC	2018	116,708,612,900	747,293,725,435	0.16
		2019	116,785,095,130	756,322,694,012	0.15
		2020	117,182,231,079	790,845,543,826	0.15
		2021	118,574,902,468	805,409,290,725	0.30
11	KICI	2018	398,051,955,493	7,869,975,060,326	0.05
		2019	402,852,319,882	8,099,922,979,586	0.05
		2020	688,660,143,869	8,883,657,622,508	0.08
		2021	709,956,191,919	9,715,909,077,807	0.07

LAMPIRAN 3 : Hasil data Debt to equity ratio (DER) pada perusahaan manufaktur sector barang konsumsi tahun 2018-2021

No	Kode Perusahaan	Tahun	Total Debt	Total Equity	DER
1.	CLEO	2018	198,455,391,702	635,478,469,892	0.31
		2019	286,925,836,435	660,765,931,970	0.43
		2020	524,003,583,901	801,758,404,195	0.65
		2021	430,742,479,669	938,089,698,596	0.46
2	COCO	2018	112,533,274,136	50,216,465,430	2.24
		2019	119,309,314,905	80,881,858,413	1.48
		2020	133,626,401,421	110,579,658,084	1.21
		2021	167,715,670,780	115,853,860,745	1.45
3	FOOD	2018	71,727,921,873	54,969,911,530	1.30
		2019	54,073,836,078	70,937,903,504	0.76
		2020	50,478,572,198	73,539,405,040	0.69
		2021	58,768,022,726	53,412,446,728	1.10
4	ICBP	2018	11,660,003	22,707,150	0.51
		2019	12,173,624	24,255,157	0.50
		2020	13,319,317	28,782,184	0.46
		2021	54,880,555	52,245,252	1.05
5	INDF	2018	46,620,996	49,916,800	0.93
		2019	46,290,406	51,800,975	0.89
		2020	46,091,806	56,570,429	0.81
		2021	87,647,493	81,928,715	1.07
6	SKLT	2018	59,439,145,864	94,649,601,902	0.63
		2019	62,184,082,603	94,171,564,417	0.66
		2020	73,417,903,697	86,730,874,286	0.85
		2021	81,612,885,678	85,803,843,950	0.95
7	KLBF	2018	2,851,611,349,015	15,294,594,796,354	0.19
		2019	3,320,263,540,428	15,857,587,474,826	0.21
		2020	4,875,822,010,750	17,256,332,288,782	0.28
		2021	4,475,955,996,229	19,455,419,143,479	0.23
8	MERK	2018	744,833,288	518,280,401	1.44
		2019	723,098,704	529,835,804	1.36
		2020	335,059,886	629,002,107	0.53
		2021	221,600,417	665,998,136	0.33
9	PYFA	2018	68,129,603,054	118,927,560,800	0.57
		2019	70,493,078,641	120,813,382,754	0.58

		2020	75,957,469,452	129,092,585,251	0.59
		2021	404,085,388,934	165,065,317,963	2.45
10	TSPC	2018	408,057,718,435	339,236,007,000	1.20
		2019	407,747,512,903	348,575,181,109	1.17
		2020	410,463,595,860	380,381,947,966	1.08
		2021	412,614,004,487	392,795,286,238	1.05
11	KICI	2018	2,437,126,989,832	5,432,848,070,494	0.45
		2019	2,445,923,230,705	5,653,999,748,881	0.43
		2020	2,780,807,665,981	6,102,849,956,527	0.46
		2021	3,027,022,869,152	6,688,886,208,655	0.45

LAMPIRAN 4 hasil data Manajemen Laba pada perusahaan manufaktur sektor barang konsumsi tahun 2018-2021

Kode Perusahaan	Tahun	Net Operating Income	Cash Flow Operating	TAC = NOI - CFO
CLEO	2018	12,563,870,509	35,016,231,898	(22,452,361,389.00)
	2019	25,287,462,078	49,089,147,089	(23,801,685,011.00)
	2020	35,458,968,169	39,972,849,718	(4,513,881,549.00)
	2021	43,343,587,916	67,897,623,917	(24,554,036,001.00)
COCO	2018	1,057,951,460	(2,627,952,649)	3,685,904,109.00
	2019	1,125,960,856	4,821,037,934	(3,695,077,078.00)
	2020	1,217,971,691	(9,850,954,266)	11,068,925,957.00
	2021	3,784,624,984	(30,527,423,198)	34,312,048,182.00
FOOD	2018	19,409,965	(207,245,305)	226,655,270.00
	2019	(236,772,212)	(11,268,778,593)	11,032,006,381.00
	2020	(389,591,784)	758,368,646	(1,147,960,430.00)
	2021	(2,439,590,467)	1,093,881,984	(3,533,472,451.00)
ICBP	2018	1,272,881	1,359,344	(86,463.00)
	2019	1,556,652	1,022,219	534,433.00
	2020	2,111,080	1,519,710	591,370.00
	2021	2,620,772	1,682,886	937,886.00
INDF	2018	1,618,172	1,142,772	475,400.00
	2019	1,892,795	1,152,707	740,088.00
	2020	2,406,756	1,204,759	1,201,997.00
	2021	3,490,055	2,520,264	969,791.00
KICI	2018	233,721,343	(2,732,275,342)	2,965,996,685.00
	2019	(478,037,485)	870,741,371	(1,348,778,856.00)

	2020	(624,165,400)	6,681,193,430	(7,305,358,830.00)
	2021	5,034,370,351	(189,099,754)	5,223,470,105.00
KLBF	2018	602,192,897,150	589,484,371,699	12,708,525,451.00
	2019	598,121,850,677	320,393,605,656	277,728,245,021.00
	2020	780,945,873,594	721,339,445,760	59,606,427,834.00
	2021	742,344,581,557	465,286,171,407	277,058,410,150.00
MERK	2018	52,210,507	12,267,955	39,942,552.00
	2019	11,555,403	(19,901,214)	31,456,617.00
	2020	34,990,449	(27,430,017)	62,420,466.00
	2021	53,315,111	62,454,209	(9,139,098.00)
PYFA	2018	1,636,720,122	(3,086,616,675)	4,723,336,797.00
	2019	1,885,821,954	(1,886,606,180)	3,772,428,134.00
	2020	4,366,591,688	(1,052,995,938)	5,419,587,626.00
	2021	7,433,567,808	51,448,954	7,382,118,854.00
SKLT	2018	4,103,477,373	9,939,141,899	(5,835,664,526.00)
	2019	9,339,174,109	13,904,744,787	(4,565,570,678.00)
	2020	9,339,174,109	13,904,744,787	(4,565,570,678.00)
	2021	12,413,338,273	3,101,564,542	9,311,773,731.00
TSPC	2018	221,070,032,342	(2,136,240,919)	223,206,273,261.00
	2019	221,151,678,387	50,513,517,622	170,638,160,765.00
	2020	314,161,672,600	139,955,045,029	174,206,627,571.00
	2021	311,650,500,900	178,028,937,905	133,621,562,995.00

$$ML / DAC = (TA_{pd} / SALE_{pd}) - (TA_{pt} / SALE_{pt})$$

No	Kode Perusahaan	Tahun	TA = NOI - CFO	SALE	ML
1	CLEO	2018	(22,452,361,389.00)	162,595,324,522	(0.14)
		2019	(23,801,685,011.00)	223,545,594,260	(0.11)
		2020	(4,513,881,549.00)	271,527,426,835	(0.02)
		2021	(24,554,036,001.00)	237,199,925,291	(0.10)
2	COCO	2018	3,685,904,109.00	18,884,628,578	0.20
		2019	(3,695,077,078.00)	19,930,910,523	(0.19)
		2020	11,068,925,957.00	28,876,745,191	0.38
		2021	34,312,048,182.00	46,593,305,100	0.74
3	FOOD	2018	226,655,270.00	29,469,468,310	0.01
		2019	11,032,006,381.00	26,651,984,081	0.41

		2020	(1,147,960,430.00)	26,153,590,949	(0.04)
		2021	(3,533,472,451.00)	23,838,987,244	(0.15)
4	ICBP	2018	(86,463.00)	9,880,580	(0.01)
		2019	534,433.00	11,255,645	0.05
		2020	591,370.00	12,006,604	0.05
		2021	937,886.00	15,092,407	0.06
5	INDF	2018	475,400.00	17,631,161	0.03
		2019	740,088.00	19,169,840	0.04
		2020	1,201,997.00	19,304,795	0.06
		2021	969,791.00	24,554,947	0.04
6	KICI	2018	2,965,996,685.00	20,402,414,720	0.15
		2019	(1,348,778,856.00)	25,374,433,576	(0.05)
		2020	(7,305,358,830.00)	31,243,917,028	(0.23)
		2021	5,223,470,105.00	35,525,980,803	0.15
7	KLBF	2018	12,708,525,451.00	5,014,905,879,615	0.00
		2019	277,728,245,021.00	5,365,509,312,496	0.05
		2020	59,606,427,834.00	5,795,613,126,647	0.01
		2021	277,058,410,150.00	6,015,414,546,803	0.05
8	MERK	2018	39,942,552.00	311,337,114	0.13
		2019	31,456,617.00	163,161,731	0.19
		2020	62,420,466.00	162,246,837	0.38
		2021	(9,139,098.00)	253,360,029	(0.04)
9	PYFA	2018	4,723,336,797.00	64,861,121,662	0.07
		2019	3,772,428,134.00	63,819,838,569	0.06
		2020	5,419,587,626.00	79,036,288,247	0.07
		2021	7,382,118,854.00	117,415,077,571	0.06
10	SKLT	2018	(5,835,664,526.00)	236,462,659,056	(0.02)
		2019	(4,565,570,678.00)	308,358,625,324	(0.01)
		2020	(4,565,570,678.00)	308,358,625,324	(0.01)
		2021	9,311,773,731.00	329,909,165,498	0.03
11	TSPC	2018	223,206,273,261.00	2,382,723,516,701	0.09
		2019	170,638,160,765.00	2,704,480,240,109	0.06
		2020	174,206,627,571.00	2,765,411,986,370	0.06
		2021	133,621,562,995.00	2,743,631,494,051	0.05

LAMPIRAN 5 : Data Pajak Penghasilan Badan Terutang perusahaan manufaktur sector Barang konsumsi yang terdaftar di BEI tahun 2018-2021

No	Kode Perusahaan	Tahun	Current Text Expense	PPH Badan
1	CLEO	2018	9,682,585,267	9,682,585,267
		2019	12,485,733,405	12,485,733,405
		2020	22,111,509,013	22,111,509,013
		2021	22,533,097,891	22,533,097,891
2	COCO	2018	2,298,654,753	2,298,654,753
		2019	826,877,336	826,877,336
		2020	3,661,069,287	3,661,069,287
		2021	2,423,810,023	2,423,810,023
3	FOOD	2018	1,349,039,444	1,349,039,444
		2019	1,155,676,068	1,155,676,068
		2020	740,223,243	740,223,243
		2021	3,035,590,164	3,035,590,164
4	ICBP	2018	204,886	204,886
		2019	451,149	451,149
		2020	974,614	974,614
		2021	2,185,113	2,185,113
5	INDF	2018	296,533	296,533
		2019	592,135	592,135
		2020	1,074,941	1,074,941
		2021	2,845,122	2,845,122
6	SKLT	2018	595,005,195	595,005,195
		2019	733,994,118	733,994,118
		2020	729,365,817	729,365,817
		2021	910,138,350	910,138,350
7	KLBF	2018	188,121,543,643	188,121,543,643
		2019	215,843,985,501	215,843,985,501
		2020	216,470,106,706	216,470,106,706
		2021	528,318,538,347	528,318,538,347
8	MERK	2018	478,290,739	478,290,739
		2019	332,570,449	332,570,449
		2020	26,307,549	26,307,549
		2021	55,794,350	55,794,350
		2018	5,265,222,284	5,265,222,284

9	PYFA	2019	5,112,215,842	5,112,215,842
		2020	6,685,264,931	6,685,264,931
		2021	12,429,504,406	12,429,504,406
10	TSPC	2018	6,052,862,501	6,052,862,501
		2019	6,144,460,741	6,144,460,741
		2020	2,519,628,246	2,519,628,246
		2021	2,910,695,572	2,910,695,572
11	KICI	2018	56,706,226,019	56,706,226,019
		2019	62,209,867,981	62,209,867,981
		2020	120,209,600,037	120,209,600,037
		2021	188,254,313,401	188,254,313,401

LAMPIRAN 6 : Surat Keterangan Riset

SURAT KETERANGAN RISET

Yth.
Prodi S-1 Akuntansi
Sekolah Tinggi Ilmu Ekonomi Indonesia

Dengan ini saya menyatakan bahwa skripsi yang berjudul :

PENGARUH STRUKTUR MODAL DAN MANAJEMEN LABA TERHADAP PAJAK PENGHASILAN BADAN TERUTANG PADA PERUSAHAAN MANUFAKTUR SEKTOR BARANG KONSUMSI YANG TERDAFTAR DI BEI TAHUN 2018 – 2021

Tidak memerlukan surat izin riset, dikarenakan data yang diperlukan saya dalam melakukan penelitian ini 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, 21 Juli 2022



Devia Novita
NPM : 11180000010

LAMPIRAN 7 : BIODATA PENELITI

BIODATA PENELITI

Data Pribadi

Nama : Devia Novita
Tempat / Tanggal Lahir : Jakarta / 27 November 1999
Jenis Kelamin : Perempuan
Agama : Islam
Alamat : jln warakas IV Gg 16 No 61 RT 012/013 kel
warakas, kec tg Priok, Jakarta Utara
Email : devianov98@gmail.com

Pendidikan Formal

SDN Warakas 05 Pagi : lulus tahun 2012
SMPN 129 Jakarta : lulus tahun 2015
SMK Barunawati : lulus tahun 2018
STEI Indonesia, Jakarta : lulus tahun 2022