

## LAMPIRAN

### Lampiran 1

#### Daftar Perusahaan Yang Menjadi Objek Penelitian

<b>NO</b>	<b>Nama Perusahaan</b>	<b>Kode</b>
1	Kimia FarmaTbk	KAEF
2	Mustika RatuTbk	MRAT
3	Cahaya Kalbar Tbk	CEKA
4	Indofood CBP Sukses MakmurTbk	ICBP
5	Indofood Sukses Makmur Tbk	INDF
6	Nippon Indosari CorporindoTbk	ROTI
7	Sekar BumiTbk	SKBM
8	Sekar LautTbk	SKLT
9	Siantar Top Tbk	STTP
10	Langgeng Makmur Industry Tbk	LMPI
11	Mandom Indonesia Tbk	TCID
12	Kino Indonesia Tbk	KINO
13	Wismilak IntiMakmur Tbk	WIIM
14	Merck Tbk	MERK
15	Unilever Indonesia Tbk	UNVR

**Lampiran 2**  
**Variabel Dummy Tax Planning**

NO	Kode Perusahaan	Variabel Dummy			Total TP
		Tax Planning	Tax Planning	Tax Planning	
		2015	2016	2017	
1	KAEF	0	1	1	2
2	MRAT	0	0	1	1
3	CEKA	1	1	1	3
4	ICBP	0	0	0	0
5	INDF	1	1	1	3
6	ROTI	0	0	0	0
7	SKBM	0	0	0	0
8	SKLT	0	0	0	0
9	STTP	0	0	0	0
10	LMPI	1	1	1	3
11	TCID	0	0	0	0
12	KINO	1	0	1	2
13	WIIM	0	0	0	0
14	MERK	0	0	0	0
15	UNVR	1	1	1	3

**Lampiran 3**  
**Beban Pajak Tangguhan**

NO	Perusahaan	BBPT		
		2015	2016	2017
1	KAEF (Kimia Farma Tbk)	0.001976	0.001353	0.006774569
2	MRAT (Mustika Ratu Tbk)	0.005629	0.000306	0.004392968
3	CEKA (Cahaya Kalbar Tbk)	0.000488	0.02709	-0.00145442
4	ICBP (Indofood CBP Sukses Makmur Tbk)	-0.006191	-0.00397	0.002722243
5	INDF (Indofood Sukses Makmur Tbk)	0.003209	-0.00309	0.006949238
6	ROTI (Nippon Indosari Corporindo Tbk)	0.004455	0.010066	0.00397322
7	SKBM (Sekar Bumi Tbk)	0.008305	0.00823	0.008671449
8	SKLT (Sekar Laut Tbk)	0.003475	0.003303	0.000614804
9	STTP (Siantar Top Tbk)	-0.05289	0.000559	-0.00248195
10	LMPI (Langgeng Makmur Industry Tbk)	-0.00366	-0.00461	0.004146316
11	TCID (Mandom Indonesia Tbk)	-0.00012	-0.00224	0.004107623
12	KINO (Kino Indonesia Tbk)	-0.00358	0.003427	0.004305942
13	WIIM (Wismilak Inti Makmur Tbk)	1.49E+09	0.000879	0.002071377
14	MERK (Merck Tbk)	0.006781	0.008688	0.006801449
15	UNVR (Unilever Indonesia Tbk)	0.00461	-0.00105	-0.00346919

**Lampiran 4**  
**Manajemen Laba**

NO	Perusahaan	ΔE		
		2015	2016	2017
1	KAEF (Kimia Farma Tbk)	0.038896	0.0165628	0.018111601
2	MRAT (Mustika Ratu Tbk)	0.082548	-0.021466	-0.09001928
3	CEKA (Cahaya Kalbar Tbk)	0.097171	0.1274103	0.323140641
4	ICBP (Indofood CBP Sukses Makmur Tbk)	0.03237	0.0054111	0.001561403
5	INDF (Indofood Sukses Makmur Tbk)	0.107091	0.0004719	0.000835704
6	ROTI (Nippon Indosari Corporindo Tbk)	0.030049	0.0325614	0.033392485
7	SKBM (Sekar Bumi Tbk)	0.09701	0.0424111	-0.00353446
8	SKLT (Sekar Laut Tbk)	0.025308	0.0855594	0.222660263
9	STTP (Siantar Top Tbk)	0.031886	0.043915	0.029904983
10	LMPI (Langgeng Makmur Industry Tbk)	-0.00749	0.0224099	0.018055978
11	TCID (Mandom Indonesia Tbk)	0.050481	0.2166343	0.045027895
12	KINO (Kino Indonesia Tbk)	0.037288	0.0734252	0.068398703
13	WIIM (Wismilak Inti Makmur Tbk)	0.128988	0.1360539	0.164132462
14	MERK (Merck Tbk)	0.0012	-3.46E-05	-4.04E-05
15	UNVR (Unilever Indonesia Tbk)	0.020994	0.0267786	1.40E-08

## Lampiran 5

### Penentuan variabel dummy Tax Planning

Contoh : perusahaan Unilever

16. Utang lain-lain			16. Other payables
	2016	2015	
Pihak ketiga:			<i>Third parties:</i>
Jasa konsultan dan jasa lainnya	749,637	722,165	<i>Consultant fees and other services</i>
Barang-barang teknik	244,763	243,280	<i>Technical parts</i>
Utang dividen – pemegang saham publik	98,700	88,697	<i>Dividends payable – public shareholders</i>
Lain-lain	115,573	77,934	<i>Others</i>
Jumlah	1,208,673	1,132,076	<i>Total</i>
17. Kewajiban imbalan kerja jangka panjang			17. Long-term employee benefits obligations
Kewajiban imbalan kerja jangka panjang yang diakui dalam laporan posisi keuangan terdiri dari:			<i>Long-term employee benefits obligations recognised in the statement of financial position consist of:</i>
	2016	2015	
Imbalan pensiun	426,105	14,886	<i>Pension benefits</i>
Imbalan kesehatan pasca-kerja	454,143	301,260	<i>Post-employment medical benefits</i>
Imbalan pasca-kerja lainnya	48,121	33,923	<i>Other post-employment benefits</i>
Imbalan kerja jangka panjang lainnya	134,493	116,173	<i>Other long-term employee benefits</i>
Jumlah	1,062,862	466,242	<i>Total</i>
Dikurangi:			<i>Less:</i>
Bagian lancar	144,651	63,240	<i>Current portion</i>
Bagian tidak lancar	918,211	403,002	<i>Non-current portion</i>

## Lampiran 6

## Beban pajak tangguhan

Contoh : Perusahaan Mustika Ratu

PT MUSTIKA RATU TBK DAN ENTITAS ANAK LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN 31 DESEMBER 2017 <i>(Disajikan dalam Rupiah, kecuali dinyatakan lain)</i>			PT MUSTIKA RATU TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME DECEMBER 31, 2017 <i>(Expressed in Rupiah, unless otherwise specified)</i>	
	Catatan	2017	2016	
PENJUALAN BERSIH	2r, 24, 31	344,678,666,245	344,361,345,265	NET SALES
BEBAN POKOK PENJUALAN	2r, 25, 31	(145,109,272,647)	(142,263,034,669)	COST OF SALES
LABA BRUTO		<u>199,569,393,598</u>	<u>202,098,310,596</u>	GROSS PROFIT
Beban penjualan	2r, 26, 31	(149,895,559,375)	(154,870,187,331)	Selling expenses
Beban administrasi dan umum	2r, 27, 31	(43,984,434,952)	(45,750,235,747)	General and administrative expenses
Laba (rugi) selisih kurs	2f	1,834,023,590	(1,309,954,850)	Gain (loss) on foreign exchange
Beban lain-lain	2r, 28	(3,878,361,119)	(167,759,452)	Other expense
		<u>(195,924,331,856)</u>	<u>(202,098,137,380)</u>	
LABA (RUGI) USAHA		<u>3,645,061,742</u>	<u>173,216</u>	OPERATING PROFIT (LOSS)
Beban keuangan	2r, 29, 31	(5,568,603,458)	(4,747,208,360)	Finance expenses
Pendapatan bunga	2r	567,970,732	664,733,259	Interest income
LABA (RUGI) SEBELUM PAJAK PENGHASILAN		<u>(1,365,570,984)</u>	<u>(4,082,301,885)</u>	INCOME (LOSS) BEFORE INCOME TAX
MANFAAT (BEBAN) PAJAK PENGHASILAN - BERSIH				INCOME TAX BENEFIT (EXPENSES) - NET
Kini	2t, 17d	(2,112,623,314)	(1,614,864,875)	Current tax
Tangguhan	2t, 17e	<u>2,184,862,189</u>	147,701,082	Deferred tax
		<u>72,238,875</u>	<u>(1,467,163,793)</u>	
LABA (RUGI) TAHUN BERJALAN		<u>(1,283,332,109)</u>	<u>(5,549,465,678)</u>	PROFIT (LOSS) FOR THE CURRENT YEAR
PENGHASILAN KOMPREHENSIF LAIN				OTHER COMPREHENSIVE INCOME
Pos-pos yang akan direklasifikasi				Items that will be reclassified



## Lampiran 7

## Total Aktiva

PT MUSTIKA RATU TBK DAN ENTITAS ANAK LAPORAN POSISI KEUANGAN KONSOLIDASIAN 31 DESEMBER 2017 (Disajikan dalam Rupiah, kecuali dinyatakan lain)		PT MUSTIKA RATU TBK AND ITS SUBSIDIARIES CONSOLIDATED STATEMENT OF FINANCIAL POSITION DECEMBER 31, 2017 (Figures in Rupiah, unless otherwise specified)		
	Catatan	2017	2016	
<b>ASET</b>				<b>ASSETS</b>
<b>ASET LANCAR</b>				<b>CURRENT ASSETS</b>
Kas dan setara kas	2h, 2i, 4, 32a, 33	22,853,543,946	24,376,706,961	Cash and cash equivalents
Piutang usaha – pihak ketiga setelah dikurangi cadangan kerugian penurunan nilai pada 31 Desember 2017 dan 2016 masing-masing sebesar Rp0	2h, 5, 32a, 33	211,442,312,219	217,260,853,732	Trade receivables – third parties net of allowance for impairment loss as of December 31, 2017 and 2016 amounting to Rp0, respectively
Piutang lain-lain	2h, 6, 32a, 33	23,292,447,213	20,483,069,480	Others receivable
Perediaan – setelah dikurangi cadangan perediaan usang dan penurunan nilai pada 31 Desember 2017 dan 2016 masing-masing sebesar Rp0	2j, 7	109,360,005,307	90,719,293,111	Inventories – net of allowance for obsolescence and impairment loss as of December 31, 2017 and 2016 amounting to Rp0, respectively
Pajak dibayar dimuka	2i, 17a	528,717,389	3,705,056,187	Prepaid taxes
Biaya dibayar dimuka	2k, 8	11,216,061,148	8,026,185,784	Prepaid expenses
Uang muka pemasok dan lainnya	2k, 9	5,169,819,316	8,160,336,222	Advances to suppliers and others
		<u>384,262,906,538</u>	<u>372,731,501,477</u>	
<b>ASET TIDAK LANCAR</b>				<b>NON CURRENT ASSETS</b>
Aset tetap - setelah dikurangi akumulasi penyusutan pada 31 Desember 2017 dan 2016 masing-masing sebesar Rp118.834.419.656 dan Rp110.858.420.070	2i, 11	62,835,680,941	64,730,154,674	Property, plant and equipment - net of accumulated depreciation as of December 31, 2017 and 2016 amounting to Rp118,834,419,656 and Rp110,858,420,070, respectively
Properti investasi	2n, 12	25,707,340,772	25,707,340,772	Investments property
Uang jaminan – pihak berelasi	2h, 2g, 19, 32a, 33	1,968,555,664	1,938,341,473	Deposits – related parties
Tagihan pajak penghasilan	2i, 17d	9,985,120,794	6,753,735,152	Estimated claim for tax refund
Aset pajak tangguhan	2i, 17f	12,584,814,380	9,348,247,342	Deferred tax assets
Aset tidak lancar lainnya	10	10,000,000	1,827,852,974	Other non current assets
		<u>113,091,512,551</u>	<u>110,305,672,387</u>	
<b>JUMLAH ASET</b>		<u><b>497,354,419,089</b></u>	<u><b>483,037,173,864</b></u>	<b>TOTAL ASSETS</b>

## Lampiran 8

## Laba perusahaan

	31 Desember 2017/ December 31, 2017	Catatan/ Notes	31 Desember 2016/ December 31, 2016	
<b>LAPORAN LABA RUGI DAN PENGHASILAN KOMPREHENSIF LAIN KONSOLIDASIAN Untuk Tahun yang Berakhir Pada Tanggal 31 Desember 2017 (Disajikan dalam Rupiah, kecuali dinyatakan lain)</b>				<b>CONSOLIDATED STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME For The Year Ended December 31, 2017 (Expressed in Rupiah, unless otherwise stated)</b>
<b>PENJUALAN</b>	3.180.837.269.283	2k,28	3.493.028.781.880	<b>SALES</b>
<b>BEBAN POKOK PENJUALAN</b>	1.830.139.851.872	2d,2k 7b,13,27	2.088.814.823.251	<b>COST OF GOODS SOLD</b>
<b>LABA KOTOR</b>	<b>1.330.497.417.591</b>		<b>1.404.413.938.429</b>	<b>GROSS PROFIT</b>
Beban penjualan	(895.102.189.999)	2k,13,28	(902.643.546.116)	Selling expenses
Beban umum dan administrasi	(249.588.074.076)	2j,2k,8, 8,13,21,29 2k,2m,14,18,	(262.888.410.318)	General and administrative expenses
Beban bunga	(70.481.378.024)	19,20,30	(89.716.276.150)	Interest expenses
Beban administrasi bank	(2.528.941.942)	2k	(3.150.199.050)	Bank administration expenses
Bagian atas laba (rug) bersih Entitas Asosiasi	(4.093.852.299)	2h,12,16d	3.283.535.315	Equity in net earnings (losses) in Associate
Rugi selisih kurs - neto	(529.095.590)	2k,2i	(439.519.908)	Loss on foreign exchange - net
Pendapatan bunga	16.863.381.938	2k	29.058.052.825	Interest income
Laba investasi jangka pendek yang belum terealisasi	7.481.342.388	5,31,32,33	7.473.859.288	Unrealized gain on short-term investments
Laba penjualan aset tetap	2.465.035.943	13	1.979.577.842	Gain on sale of fixed assets
Keuntungan pembelian dengan diskon	-	2t,38	28.102.377.253	Gain on bargain purchase
Lain-lain - neto	5.179.083.150		5.859.489.279	Others - net
<b>LABA SEBELUM BEBAN PAJAK PENGHASILAN</b>	<b>140.964.951.060</b>		<b>219.312.978.691</b>	<b>INCOME BEFORE INCOME TAX EXPENSES</b>
<b>BEBAN PAJAK PENGHASILAN</b>	<b>(31.288.949.282)</b>	2n,18c	<b>(38.202.824.881)</b>	<b>INCOME TAX EXPENSES</b>
<b>LABA TAHUN BERJALAN PENGHASILAN</b>	<b>109.696.001.798</b>		<b>181.110.153.810</b>	<b>CURRENT YEAR INCOME</b>
<b>PENGHASILAN KOMPREHENSIF LAIN</b>	<b>11.433.835.777</b>	13,21,25	<b>28.040.213.019</b>	<b>OTHER COMPREHENSIVE INCOME</b>
<b>LABA KOMPREHENSIF</b>	<b>121.129.837.575</b>		<b>207.150.366.829</b>	<b>COMPREHENSIVE INCOME</b>



**Lampiran 9**  
**hasil statistic descriptive**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
perencanaanpajak	45	.000	1.000	.37778	.490310
bebanpajaktanggihan	45	-.053	.027	.00110	.010072
manajemenlaba	45	-.090	.323	.05363	.072843
Valid N (listwise)	45				

**Lampiran10**

**Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		48
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.07140561
	Most Extreme Differences	
	Absolute	.222
	Positive	.222
	Negative	-.143
Kolmogorov-Smirnov Z		1.537
Asymp. Sig. (2-tailed)		.018

a. Test distribution is Normal.

## Lampiran 11

### Uji Multikolinearitas

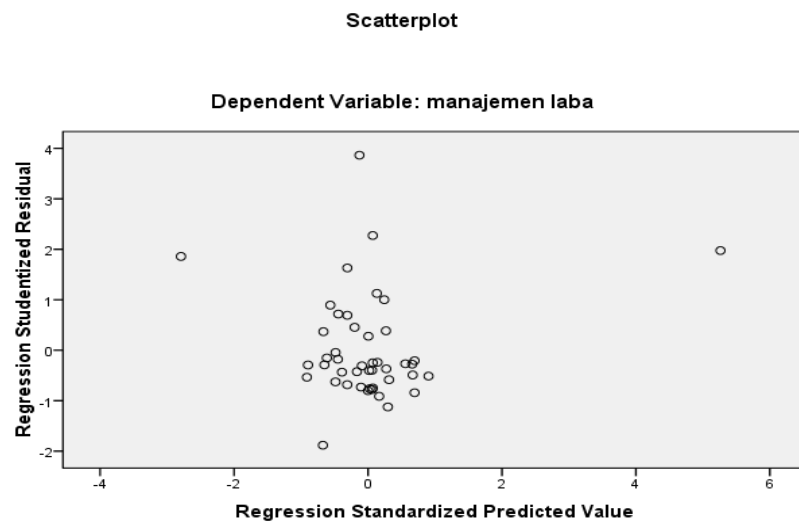
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.059	.014		4.301	.000		
perencanaanpajak	-.010	.022	-.066	-.440	.662	.996	1.004
bebanpajaktanggungan	-1.560	1.088	-.216	-1.433	.159	.996	1.004

a. Dependent Variable:  
manajemenlaba

## Lampiran 12

### Uji Heteroskedastisitas



**Lampiran 13**  
**Hasil Uji Regresi Linier Berganda**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.059	.014		4.301	.000
perencanaanpajak	-.010	.022	-.066	-.440	.662
bebanpajaktanggihan	-1.560	1.088	-.216	-1.433	.159

a. Dependent Variable: manajemenlaba

**Lampiran 14**  
**Hasil Uji T (Parsial)**

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
1 (Constant)	.059	.014		4.301	.000
perencanaanpajak	-.010	.022	-.066	-.440	.662
bebanpajaktanggihan	-1.560	1.088	-.216	-1.433	.159

a. Dependent Variable: manajemenlaba

**Lampiran 15**  
**Hasil uji F (Serempak)**

ANOVA<sup>b</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.012	2	.006	1.166	.321 <sup>a</sup>
	Residual	.221	42	.005		
	Total	.233	44			

a. Predictors: (Constant), bebanpajaktanggungan, perencanaanpajak

b. Dependent Variable: manajemenlaba

**Lampiran 16**

**Hasil uji koefisien determinasi (R2)**

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.229 <sup>a</sup>	.053	.008	.072569

a. Predictors: (Constant), bebanpajaktanggungan, perencanaanpajak

b. Dependent Variable: manajemenlaba

sumber : *Output SPSS.16(Data diolah, 2019)*