

# LAMPIRAN

### Lampiran 1. Jumlah Populasi Penelitian

| NO | KODE | PERUSAHAAN  | Tidak Menggunakan Mata Uang | Tidak Mempunyai Informasi Lengkap terkait Variabel |
|----|------|---|-----------------------------|--|
| 1  | AGRS | PT Bank Agris,Tbk                                     |                             |  |
| 2  | AGRO | PT Bank Rakyat Indonesia Agro Niaga, Tbk              |                             | v  |
| 3  | ARTO | PT Bank Artos Indonesia, Tbk                          |                             |  |
| 4  | BABP | PT Bank MNC International, Tbk                        |                             | v  |
| 5  | BACA | PT Bank Capital Indonesia, Tbk                        |                             |  |
| 6  | BBCA | PT Bank Central Asia, Tbk                             |                             | v  |
| 7  | BBHI | PT Bank Harda International, Tbk                      |                             | v  |
| 8  | BBKP | PT Bank Bukopin, Tbk                                  |                             |  |
| 9  | BBMD | PT Bank Mestika Dharma,Tbk                            |                             | v  |
| 10 | BBNI | PT Bank Negara Indonesia (persero), Tbk               |                             | v  |
| 11 | BBNP | PT Bank Nusantara Parahyangan,Tbk                     |                             | v  |
| 12 | BBRI | PT Bank Rakyat Indonesia                              |                             | v  |
| 13 | BBTN | PT Bank Tabungan Negara (persero),Tbk                 |                             | v  |
| 14 | BBYB | PT Bank Yudha Bhakti, Tbk                             |                             |  |
| 15 | BCIC | PT Bank Jtrust Indonesia, Tbk                         |                             |  |
| 16 | BEKS | PT Bank Pembangunan Daerah Banten,Tbk                 |                             |  |
| 17 | BGTG | PT Bank Ganesha,Tbk                                   |                             |  |
| 18 | BDMN | PT Bank Danamon Indonesia, Tbk                        |                             | v  |
| 19 | BINA | PT Bank Ina Perdana, Tbk                              |                             | v  |
| 20 | BJBR | PT Bank Pembangunan Daerah Jawa Barat dan Banten, Tbk |                             | v  |
| 21 | BJTM | PT Bank Jatim   |                             | v  |
| 22 | BKSW | PT Bank QNB Indonesia,Tbk                             |                             | v  |
| 23 | BMAS | PT Bank Maspion Indonesia,Tbk                         |                             | v  |
| 24 | BMRI | PT Bank Mandiri (persero),Tbk                         |                             |  |
| 25 | BNBA | PT Bank Bumi Arta,Tbk                                 |                             | v  |
| 26 | BNGA | PT Bank Cimb Niaga, Tbk                               |                             | v  |
| 27 | BNII | PT Bank MayBank Indonesia, Tbk                        |                             | v  |
| 28 | BNLI | PT Bank Permata, Tbk                                  |                             |  |
| 29 | BSIM | PT Bank Sinarmas, Tbk                                 |                             | v  |
| 30 | BSWD | PT Bank Of India Indonesia,Tbk                        |                             |  |
| 31 | BTPN | PT Bank Tabungan Pensiunan Nasional, Tbk              |                             | v  |
| 32 | BVIC | PT Bank Victoria International, Tbk                   |                             | v  |
| 33 | DNAR | PT Bank Dinar Indonesia, Tbk                          |                             | v  |
| 34 | INPC | PT Bank Artha Graha International,Tbk                 |                             |  |
| 35 | MAYA | PT Bank Mayapada International, Tbk                   |                             | v  |
| 36 | MCOR | PT Bank Windu Kentjana International,Tbk              |                             | v  |
| 37 | MEGA | PT Bank Mega, Tbk                                     |                             | v  |
| 38 | NAGA | PT Bank Mitraniaga,Tbk                                |                             |  |
| 39 | NISP | PT Bank OCBC NISP                                     |                             | v  |
| 40 | NOBU | PT Bank Nationalnobu,Tbk                              |                             | v  |
| 41 | PNBN | PT Bank Pan Indonesia, Tbk                            |                             | v  |
| 42 | PNBS | PT Bank Panin Syariah, Tbk                            |                             | v  |
| 43 | SDRA | PT Bank Woori Saudara Indonesia 1906                  |                             | v  |

**Lampiran 2. Jumlah Sampel Penelitian**

| NO | KODE | PERUSAHAAN                            |
|----|------|---------------------------------------|
| 1  | AGRS | PT Bank Agris,Tbk                     |
| 2  | ARTO | PT Bank Artos Indonesia, Tbk          |
| 3  | BACA | PT Bank Capital Indonesia, Tbk        |
| 4  | BBKP | PT Bank Bukopin, Tbk                  |
| 5  | BBYB | PT Bank Yudha Bhakti, Tbk             |
| 6  | BCIC | PT Bank Jtrust Indonesia, Tbk         |
| 7  | BEKS | PT Bank Pembangunan Daerah Banten,Tbk |
| 8  | BGTG | PT Bank Ganesha,Tbk                   |
| 9  | BMRI | PT Bank Mandiri (persero),Tbk         |
| 10 | BNLI | PT Bank Permata, Tbk                  |
| 11 | BSWD | PT Bank Of India Indonesia,Tbk        |
| 12 | INPC | PT Bank Artha Graha International,Tbk |
| 13 | NAGA | PT Bank Mitraniaga,Tbk                |

### Lampiran 3. Tabulasi Data

| Kode | Tahun | Manajemen Laba | Perencanaan Pajak | Aktiva Pajak Tangguhan | Beban Pajak Tangguhan |
|------|-------|----------------|-------------------|------------------------|-----------------------|
| AGRS | 2015  | 0,140775704    | 0,605426357       | 0,278846154            | 0,000081              |
| ARTO | 2015  | -0,006097717   | 3,973241041       | -34,00467558           | -0,000019             |
| BACA | 2015  | -0,033731415   | 0,759084983       | -0,307732092           | -0,000065             |
| BBKP | 2015  | 0,033055504    | 0,818091197       | 0,382360022            | 0,00031561            |
| BBYB | 2015  | 0,008249531    | 0,721317029       | 0,23855226             | 0,000008              |
| BCIC | 2015  | 0,294913356    | 1,037222862       | -0,168436482           | -0,001840179          |
| BEKS | 2015  | 0,238889676    | 0,793454907       | 0,348429538            | 0,010222992           |
| BGTG | 2015  | 0,157155878    | 0,737020011       | 0,856512141            | 0,000985101           |
| BMRI | 2015  | 0,030504634    | 0,802156057       | 0,133498617            | 0,000363739           |
| BNLI | 2015  | -0,007843319   | 0,841848502       | 0,729938122            | 0,001942368           |
| BSWD | 2015  | 0,040736067    | 0,938379991       | -0,16839434            | 0,000481839           |
| INPC | 2015  | -0,048978153   | 0,846139239       | 0,060487678            | 0,000193995           |
| NAGA | 2015  | 0,083495946    | 0,760909131       | 0,161953238            | 0,000141751           |
| AGRS | 2016  | 0,084775442    | 0,541114482       | 0,094996374            | 0,000006              |
| ARTO | 2016  | 0,149739591    | 0,879904257       | 0,994675504            | 0,005871607           |
| BACA | 2016  | 0,031080313    | 0,741575084       | 0,172125883            | 0,000046              |
| BBKP | 2016  | -0,002651235   | 0,803609717       | -0,181279527           | -0,000064             |
| BBYB | 2016  | 0,018521626    | 0,736688194       | -0,192689166           | -0,000006             |
| BCIC | 2016  | 0,082283419    | 1,009174544       | -0,151994072           | -0,000406715          |
| BEKS | 2016  | 0,244630398    | 0,793778276       | 0,407967162            | 0,020081891           |
| BGTG | 2016  | 0,153887722    | 0,744830863       | 0,861404314            | 0,002971277           |
| BMRI | 2016  | -0,013009627   | 0,788789674       | 0,192914777            | 0,001122668           |
| BNLI | 2016  | -0,035904132   | 0,750875431       | 0,84045039             | 0,001299452           |
| BSWD | 2016  | 0,287405938    | 0,878196729       | 0,929597556            | 0,016265927           |
| INPC | 2016  | -0,075002277   | 0,788139444       | -0,060908008           | -0,000189741          |
| NAGA | 2016  | -0,065187813   | 0,7399964         | 0,177112793            | 0,000173577           |
| AGRS | 2017  | -0,008770947   | 1,136630687       | 0,230039084            | 0,000103018           |
| ARTO | 2017  | -0,027038031   | 0,702806255       | 0,411455781            | 0,004413073           |
| BACA | 2017  | -0,049349396   | 0,750753891       | -0,014332248           | 0,000001              |
| BBKP | 2017  | 0,024254586    | 1,115597731       | -0,190605188           | 0,000157934           |
| BBYB | 2017  | -0,02285308    | 0,719091117       | -2,172094544           | -0,000052             |
| BCIC | 2017  | 0,023597257    | 1,026478264       | -0,12850778            | 0,000182573           |
| BEKS | 2017  | -0,054773465   | 0,76397304        | 0,081178077            | 0,003077195           |
| BGTG | 2017  | 0,018196283    | 0,754043733       | -29,12442396           | 0,003937983           |
| BMRI | 2017  | 0,033087359    | 0,789224826       | -0,076520056           | -0,000107164          |
| BNLI | 2017  | -0,103916399   | 0,786886573       | -0,080148667           | -0,001345912          |
| BSWD | 2017  | 0,110779544    | 0,860022092       | 0,246653827            | 0,004743877           |
| INPC | 2017  | -0,020962512   | 0,783436486       | -0,011917868           | 0,000110254           |
| NAGA | 2017  | -0,02914651    | 0,689931615       | 0,148152114            | 0,000151155           |

#### Lampiran 4. Perencanaan Pajak

| No        | Kode | Perencanaan Pajak |       |       |
|-----------|------|-------------------|-------|-------|
|           |      | 2015              | 2016  | 2017  |
| 1         | AGRS | 0,61              | 0,54  | 1,14  |
| 2         | ARTO | 3,97              | 0,88  | 0,70  |
| 3         | BACA | 0,76              | 0,74  | 0,75  |
| 4         | BBKP | 0,82              | 0,80  | 1,12  |
| 5         | BBYB | 0,72              | 0,74  | 0,72  |
| 6         | BCIC | 1,04              | 1,01  | 1,03  |
| 7         | BEKS | 0,79              | 0,79  | 0,76  |
| 8         | BGTG | 0,74              | 0,74  | 0,75  |
| 9         | BMRI | 0,80              | 0,79  | 0,79  |
| 10        | BNLI | 0,84              | 0,75  | 0,79  |
| 11        | BSWD | 0,94              | 0,88  | 0,86  |
| 12        | INPC | 0,85              | 0,79  | 0,78  |
| 13        | NAGA | 0,76              | 0,74  | 0,69  |
| Jumlah    |      | 13,63             | 10,20 | 10,88 |
| Rata-rata |      | 1,05              | 0,78  | 0,84  |

### Lampiran 5. Aset Pajak Tangguhan

| No        | Kode | Aset Pajak Tangguhan |       |        |
|-----------|------|----------------------|-------|--------|
|           |      | 2015                 | 2016  | 2017   |
| 1         | AGRS | 0,28                 | 0,09  | 0,23   |
| 2         | ARTO | -34,00               | 0,99  | 0,41   |
| 3         | BACA | -0,31                | 0,17  | -0,01  |
| 4         | BBKP | 0,38                 | -0,18 | -0,19  |
| 5         | BBYB | 0,24                 | -0,19 | -2,17  |
| 6         | BCIC | -0,17                | -0,15 | -0,13  |
| 7         | BEKS | 0,35                 | 0,41  | 0,08   |
| 8         | BGTG | 0,86                 | 0,86  | -29,12 |
| 9         | BMRI | 0,13                 | 0,19  | -0,08  |
| 10        | BNLI | 0,73                 | 0,84  | -0,08  |
| 11        | BSWD | -0,17                | 0,93  | 0,25   |
| 12        | INPC | 0,06                 | -0,06 | -0,01  |
| 13        | NAGA | 0,16                 | 0,18  | 0,15   |
| Jumlah    |      | -31,46               | 4,08  | -30,68 |
| Rata-rata |      | -2,42                | 0,31  | -2,36  |

### Lampiran 6. Beban Pajak Tangguhan

| No        | Kode | Beban Pajak Tangguhan |          |          |
|-----------|------|-----------------------|----------|----------|
|           |      | 2015                  | 2016     | 2017     |
| 1         | AGRS | 0,00008               | 0,00001  | 0,00010  |
| 2         | ARTO | -0,00002              | 0,00587  | 0,00441  |
| 3         | BACA | -0,00007              | 0,00005  | 0,00000  |
| 4         | BBKP | 0,00032               | -0,00006 | 0,00016  |
| 5         | BBYB | 0,00001               | -0,00001 | -0,00005 |
| 6         | BCIC | -0,00184              | -0,00041 | 0,00018  |
| 7         | BEKS | 0,01022               | 0,02008  | 0,00308  |
| 8         | BGTG | 0,00099               | 0,00297  | 0,00394  |
| 9         | BMRI | 0,00036               | 0,00112  | -0,00011 |
| 10        | BNLI | 0,00194               | 0,00130  | -0,00135 |
| 11        | BSWD | 0,00048               | 0,01627  | 0,00474  |
| 12        | INPC | 0,00019               | -0,00019 | 0,00011  |
| 13        | NAGA | 0,00014               | 0,00017  | 0,00015  |
| Jumlah    |      | 0,01281               | 0,04717  | 0,01537  |
| Rata-rata |      | 0,00183               | 0,00674  | 0,00220  |

### Lampiran 7. Manajemen Laba

| No        | Kode | DA    |       |       |
|-----------|------|-------|-------|-------|
|           |      | 2015  | 2016  | 2017  |
| 1         | AGRS | 0,14  | 0,08  | -0,01 |
| 2         | ARTO | -0,01 | 0,15  | -0,03 |
| 3         | BACA | -0,03 | 0,03  | -0,05 |
| 4         | BBKP | 0,03  | 0,00  | 0,02  |
| 5         | BBYB | 0,01  | 0,02  | -0,02 |
| 6         | BCIC | 0,29  | 0,08  | 0,02  |
| 7         | BEKS | 0,24  | 0,24  | -0,05 |
| 8         | BGTG | 0,16  | 0,15  | 0,02  |
| 9         | BMRI | 0,03  | -0,01 | 0,03  |
| 10        | BNLI | -0,01 | -0,04 | -0,10 |
| 11        | BSWD | 0,04  | 0,29  | 0,11  |
| 12        | INPC | -0,05 | -0,08 | -0,02 |
| 13        | NAGA | 0,08  | -0,07 | -0,03 |
| Jumlah    |      | 0,93  | 0,86  | -0,11 |
| Rata-rata |      | 0,13  | 0,12  | -0,02 |



### Lampiran 8. Hasil Statistik Deskriptif

|                |         | Statistics        |                      |                            |                           |
|----------------|---------|-------------------|----------------------|----------------------------|---------------------------|
|                |         | Manajemen<br>Laba | Perencanaan<br>Pajak | Aktiva Pajak<br>Tanggungan | Beban Pajak<br>Tanggungan |
| N              | Valid   | 39                | 39                   | 39                         | 39                        |
|                | Missing | 0                 | 0                    | 0                          | 0                         |
| Mean           |         | ,04319999         | ,88999592            | -1,48859893                | ,00193225                 |
| Median         |         | ,01852163         | ,78813944            | ,13349862                  | ,00015790                 |
| Std. Deviation |         | ,099866339        | ,521306040           | 7,124391296                | ,004445003                |
| Minimum        |         | -,103916          | ,541114              | -34,004676                 | -,001840                  |
| Maximum        |         | ,294913           | 3,973241             | ,994676                    | ,020082                   |

### Lampiran 9. Hasil Regresi Linier Berganda

| Model |                         | Unstandardized<br>Coefficients |            | Standardized<br>Coefficients | t     | Sig. |
|-------|-------------------------|--------------------------------|------------|------------------------------|-------|------|
|       |                         | B                              | Std. Error | Beta                         |       |      |
| 1     | (Constant)              | -,002                          | ,034       |                              | -,074 | ,942 |
|       | Perencanaan Pajak       | ,026                           | ,037       | ,138                         | ,718  | ,478 |
|       | Aktiva Pajak Tanggungan | ,003                           | ,003       | ,192                         | 1,004 | ,322 |
|       | Beban Pajak             |                                |            |                              |       |      |
|       | Tanggungan              | 13,556                         | 3,004      | ,603                         | 4,513 | ,000 |

### Lampiran 10. Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 39                      |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | ,07876183               |
| Most Extreme Differences         | Absolute       | ,115                    |
|                                  | Positive       | ,115                    |
|                                  | Negative       | -,073                   |
| Test Statistic                   |                | ,115                    |
| Asymp. Sig. (2-tailed)           |                | ,200 <sup>c,d</sup>     |

**Lampiran 11. Hasil Uji Multikolonieritas**

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

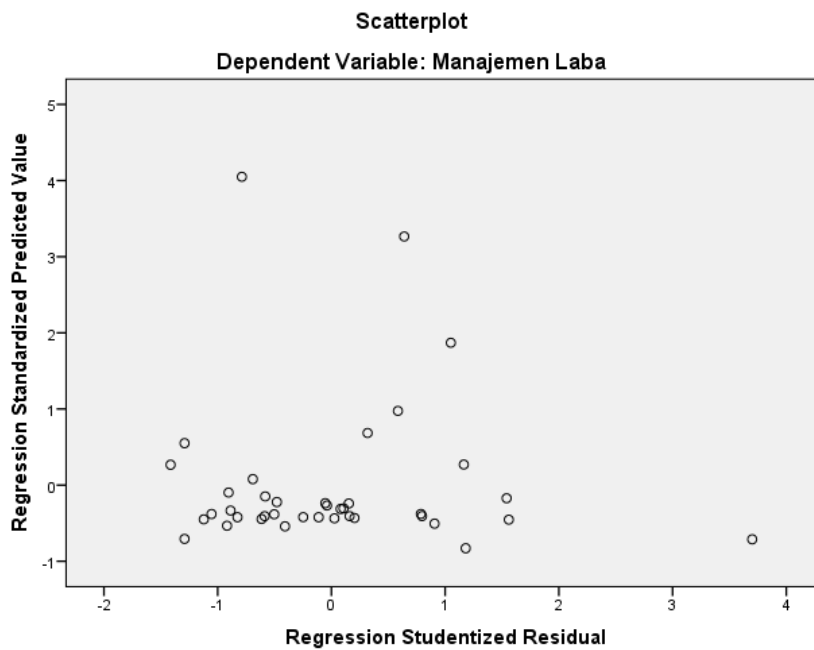
| Model | Collinearity Statistics |            |       |
|-------|-------------------------|------------|-------|
|       | Tolerance               | VIF        |       |
|       | 1                       | (Constant) |       |
|       | Perencanaan Pajak       | ,482       | 2,075 |
|       | Aktiva Pajak Tangguhan  | ,484       | 2,067 |
|       | Beban Pajak Tangguhan   | ,994       | 1,006 |

**Lampiran 12. Hasil Uji Autokorelasi**

**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | ,615 <sup>a</sup> | ,378     | ,325              | ,082067949                 | 1,640         |

**Lampiran 13. Hasil Uji Heterokedatisitas ( Scatterplot)**



#### Lampiran 14. Hasil Uji Heterokedatisitas ( Uji Glejser)

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

| Model |                        | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------------------|-----------------------------|------------|---------------------------|-------|------|
|       |                        | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)             | ,063                        | ,022       |                           | 2,827 | ,008 |
|       | Perencanaan Pajak      | -,002                       | ,024       | -,023                     | -,098 | ,923 |
|       | Aktiva Pajak Tangguhan | ,001                        | ,002       | ,155                      | ,650  | ,520 |
|       | Beban Pajak Tangguhan  | -,801                       | 1,987      | -,067                     | -,403 | ,690 |

#### Lampiran 15. Hasil Uji F

ANOVA<sup>a</sup>

| Model |            | Sum of Squares | Df | Mean Square | F     | Sig.              |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1     | Regression | ,143           | 3  | ,048        | 7,090 | ,001 <sup>b</sup> |
|       | Residual   | ,236           | 35 | ,007        |       |                   |
|       | Total      | ,379           | 38 |             |       |                   |

### Lampiran 16. Hasil Uji Koefisien Determinasi

Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | ,615 <sup>a</sup> | ,378     | ,325              | ,082067949                 |

### Lampiran 17. Hasil Uji t

Coefficients<sup>a</sup>

| Model |  | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|--|-----------------------------|------------|---------------------------|-------|------|
|       |  | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant)                               | -,002                       | ,034       |                           | -,074 | ,942 |
|       | Perencanaan Pajak Aktiva Pajak Tangguhan | ,026                        | ,037       | ,138                      | ,718  | ,478 |
|       | Beban Pajak Tangguhan                    | ,003                        | ,003       | ,192                      | 1,004 | ,322 |
|       |  | 13,556                      | 3,004      | ,603                      | 4,513 | ,000 |