

Lampiran 1. Perusahaan LQ-45

No	Kode	Perusahaan
1	AALI	PT. Astra Agro Lestari, Tbk
2	AKRA	PT. AKR Corporindo, Tbk
3	ASII	PT. Astra International, Tbk
4	GGRM	PT. Gudang Garam, Tbk
5	ICBP	PT. Indofood CBP Sukses Makmur, Tbk
6	INDF	PT. Indofood Sukses Makmur, Tbk
7	JSMR	PT. Jasa Marga (Persero), Tbk
8	KLBF	PT. Kalbe Farma, Tbk
9	LPKR	PT. Lippo Karawaci, Tbk
10	LSIP	PT. London Sumatera Plantation, Tbk
11	MNCN	PT. Media Nusantara Citra, Tbk
12	SMRA	PT. Summarecon Agung, Tbk
13	UNTR	PT. United Tracors, Tbk
14	WIKA	PT. Wijaya Karya (Persero), Tbk

Lampiran 2. Hasil Tabulasi Data Semua Perusahaan

Perusahaan LQ45 Periode Februari 2016 - Januari 2018

No	Kode	Tahun	Variabel				
			X1(TP)	X2(BPT)	X3(APT)	X4(Lev)	Y(EM)
1	AALI	2016	0.96	0.0026	0.30	0.27	1.47
		2017	0.72	0.0033	1.03	0.26	(0.001)
		2018	0.69	0.0047	1.18	0.24	(0.62)
2	AKRA	2016	0.94	0.0008	0.62	0.49	(0.03)
		2017	1.16	0.0011	0.86	0.46	0.64
		2018	1.84	0.0011	1.20	0.50	0.73
3	ASII	2016	0.82	0.0067	0.76	0.47	1.33
		2017	0.79	0.0076	0.94	0.47	2.38
		2018	0.78	0.0177	1.01	0.49	2.10
4	GGRM	2016	0.75	0.0058	0.69	0.37	0.23
		2017	0.74	0.0061	1.08	0.37	1.13
		2018	0.74	0.0067	1.01	0.35	0.04
5	ICBP	2016	0.73	0.0155	0.89	0.36	1.21
		2017	0.68	0.0133	1.08	0.36	(0.15)
		2018	0.72	0.0120	1.09	0.34	1.91
6	INDF	2016	0.71	0.0114	1.02	0.47	1.77
		2017	0.67	0.0123	0.96	0.47	(0.14)
		2018	0.67	0.0113	1.14	0.48	(0.21)
7	JSRM	2016	0.68	0.0190	0.19	0.69	0.13
		2017	0.64	0.0111	1.94	0.77	0.08
		2018	0.63	0.0108	3.00	0.75	(0.02)
8	KLBF	2016	0.76	0.000042	0.66	0.18	0.63
		2017	0.76	0.000042	1.03	0.16	0.22
		2018	0.76	0.000008	1.19	0.16	0.09
9	LPKR	2016	0.79	0.0008	1.14	0.52	0.09
		2017	0.73	0.0011	0.73	0.47	(0.16)
		2018	0.81	0.0011	0.84	0.49	0.38
10	LSIP	2016	0.76	0.000031	0.64	0.19	(0.04)
		2017	0.76	0.000028	0.72	0.17	0.25
		2018	0.79	0.000005	4.46	0.17	(0.64)

11	MNCN	2016	0.69	0.0001	0.94	0.33	0.14
		2017	0.65	0.0016	2.55	0.35	0.06
		2018	0.76	0.0018	0.54	0.35	0.03
12	SMRA	2016	0.98	0.0001	1.56	0.61	(0.32)
		2017	0.99	0.0002	0.94	0.61	(0.05)
		2018	0.99	0.0001	17.97	0.61	0.11
13	UNTR	2016	0.76	0.0159	1.15	0.33	2.48
		2017	0.73	0.0225	0.70	0.42	2.75
		2018	0.73	0.0553	0.90	0.51	4.10
14	WIKI	2016	0.72	0.0016	1.44	0.60	0.50
		2017	0.65	0.0015	0.71	0.68	0.23
		2018	0.88	0.0031	0.82	0.71	0.80

Lampiran 3. Hasil Analisis Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Tax Planning	42	.63	1.84	.7979	.19893
Beban Pajak Tangguhan	42	.00	.06	.0069	.00989
Aset Pajak Tangguhan	42	.19	17.97	1.5148	2.70117
Leverage	42	.16	.77	.4298	.16750
Manajemen Laba	42	.00	4.10	.6669	.96319
Valid N (listwise)	42				

Lampiran 4. Hasil Uji Asumsi Klasik

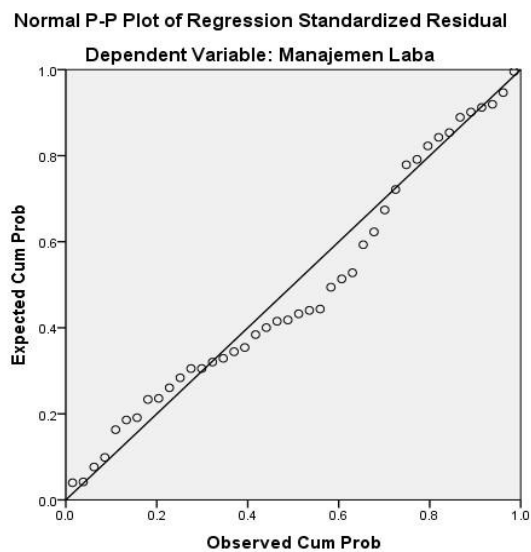
a. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		42
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.61326142
Most Extreme Differences	Absolute	.131
	Positive	.131
	Negative	-.055
Test Statistic		.131
Asymp. Sig. (2-tailed)		.068 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



b. Hasil Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
Tax Planning	.916	1.091
Beban Pajak Tangguhan	.874	1.144
Aset Pajak Tangguhan	.940	1.063
Leverage	.908	1.101

c. Hasil Uji Heteroskedastisitas

Model	Coefficients ^a				
	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.408	.273		1.494	.144
Tax Planning	-.053	.296	-.028	-.178	.860
Beban Pajak Tangguhan	10.828	6.091	.291	1.778	.084
Aset Pajak Tangguhan	-.020	.022	-.148	-.939	.354
Leverage	.174	.353	.079	.492	.626

a. Dependent Variable: Abs_Res

d. Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.771 ^a	.595	.551	.64556	1.443

Lampiran 5. Hasil Uji Regresi Linier Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.326	.489		-.668	.509
	Tax Planning	1.110	.529	.229	2.096	.043
	Beban Pajak Tangguhan	78.827	10.899	.810	7.232	.000
	Aset Pajak Tangguhan	-.013	.038	-.037	-.342	.734
	Leverage	-.960	.632	-.167	-1.520	.137

a. Hasil Uji Kelayakan Model

1. Hasil Uji Signifikansi Simultan (*F test*)

		ANOVA ^a				
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	22.617	4	5.654	13.568	.000 ^b
	Residual	15.420	37	.417		
	Total	38.037	41			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Leverage, Tax Planning, Aset Pajak Tangguhan, Beban Pajak Tangguhan

2. Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.771 ^a	.595	.551	.64556	.595	13.568	4	37	.000	1.443

a. Predictors: (Constant), Leverage, Tax Planning, Aset Pajak Tangguhan, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

b. Hasil Uji Hipotesis

Hasil Uji Signifikansi Individual (*t test*)

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.326	.489		-.668	.509
	Tax Planning	1.110	.529	.229	2.096	.043
	Beban Pajak Tangguhan	78.827	10.899	.810	7.232	.000
	Aset Pajak Tangguhan	-.013	.038	-.037	-.342	.734
	Leverage	-.960	.632	-.167	-1.520	.137

