

# LAMPIRAN

## LAMPIRAN 1

## DAFTAR SAMPEL PERUSAHAAN

| NO | NAMA PERUSAHAAN                       | KODE |
|----|---------------------------------------|------|
| 1  | PT Alkindo Naratama Tbk               | ALDO |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG |
| 4  | PT Argha Karya Prima Industry         | AKPI |
| 5  | PT Arwana Citramulia Tbk              | ARNA |
| 6  | PT Alakasa Industrindo Tbk            | ALKA |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA |
| 8  | PT Berlina Tbk                        | BRNA |
| 9  | PT Betonjaya Manunggal                | BTON |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST |
| 13 | PT Gudang Garam Tbk                   | GGRM |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP |
| 15 | PT Intanwijaya Internasional Tbk      | INCI |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF |
| 17 | PT Indospring Tbk                     | INDS |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP |
| 19 | PT Kimia Farma Tbk                    | KAEF |
| 20 | PT Kedaung Indah Can Tbk              | KICI |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI |
| 22 | PT Lionmesh Prima Tbk                 | LMSH |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS |
| 25 | PT Ricky Putra Globalindo             | RICY |
| 26 | PT Nippon Indosari Corpindo           | ROTI |
| 27 | PT Holcim Indonesia Tbk               | SMCB |
| 28 | PT Semen Indonesia Tbk                | SMGR |
| 29 | PT Suparma Tbk                        | SPMA |
| 30 | PT Tunas Alfin Tbk                    | TALF |
| 31 | PT Mandom Indonesia Tbk               | TCID |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT |

|    |                             |      |
|----|-----------------------------|------|
| 33 | PT Tempo Scan Pacific Tbk   | TSPC |
| 34 | PT Unilever Indonesia Tbk   | UNVR |
| 35 | PT Wismilak Inti Makmur Tbk | WIIM |
| 36 | PT Wijaya Karya Beton Tbk   | WTON |

## LAMPIRAN 2

## TABULASI DATA PERENCANAAN PAJAK

| NO | NAMA PERUSAHAAN                       | KODE | 2015                 |                      |
|----|---------------------------------------|------|----------------------|----------------------|
|    |                                       |      | NET INCOME           | PRETAX INCOME        |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp24.079.122.338     | Rp32.453.914.799     |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | (Rp53.613.905.767)   | (Rp73.877.448.238)   |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp341.346.000.000    | Rp464.263.000.000    |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp27.644.714         | Rp51.138.966         |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp71.209.943.348     | Rp95.514.316.424     |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | (Rp1.175.538.000)    | Rp416.384.000        |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | (Rp771.373.985)      | Rp395.219.933        |
| 8  | PT Berlina Tbk                        | BRNA | (Rp7.159.572.000)    | (Rp2.427.389.000)    |
| 9  | PT Betonjaya Manunggal                | BTON | Rp6.323.778.025      | Rp7.804.262.097      |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp21.072.000.000     | Rp52.125.000.000     |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp107.894.430.000    | Rp144.437.708.000    |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | (Rp55.212.703.852)   | (Rp73.346.098.878)   |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp6.452.834.000.000  | Rp8.635.275.000.000  |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp10.363.308.000.000 | Rp13.932.644.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp16.960.660.023     | Rp19.220.641.866     |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp3.709.501.000.000  | Rp4.962.084.000.000  |
| 17 | PT Indospring Tbk                     | INDS | Rp1.933.819.152      | Rp4.134.206.595      |
| 18 | PT Indocement Tunggul Prakarsa Tbk    | INTP | Rp4.356.661.000.000  | Rp5.644.576.000.000  |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp252.972.506.074    | Rp338.135.061.189    |
| 20 | PT Kedaung Indah Can Tbk              | KICI | (Rp13.000.883.220)   | Rp2.710.606.804      |
| 21 | PT Lenggeng Makmur Industri Tbk       | LMPI | Rp3.968.046.308      | Rp6.873.689.802      |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp1.944.443.395      | Rp3.807.172.880      |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp496.909.000.000    | Rp675.572.000.000    |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | Rp6.437.333.237      | Rp8.469.139.366      |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp13.465.713.464     | Rp22.397.841.356     |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp270.538.700.440    | Rp378.251.615.088    |
| 27 | PT Holcim Indonesia Tbk               | SMCB | Rp199.488.000.000    | Rp350.418.000.000    |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp4.525.441.038      | Rp5.850.923.497      |
| 29 | PT Suparma Tbk                        | SPMA | (Rp42.597.342.144)   | (Rp56.815.848.122)   |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp33.717.725.980     | Rp43.546.708.946     |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp544.474.278.014    | Rp583.121.947.494    |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | (Rp865.431.603)      | Rp829.306.792        |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp529.218.651.807    | Rp707.110.932.867    |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp5.851.805.000.000  | Rp7.829.490.000.000  |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp131.081.111.587    | Rp177.962.941.779    |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp171.784.021.770    | Rp206.059.338.582    |

| NO | NAMA PERUSAHAAN                       | KODE | 2016                 |                      |
|----|---------------------------------------|------|----------------------|----------------------|
|    |                                       |      | NET INCOME           | PRETAX INCOME        |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp25.229.505.223     | Rp33.847.325.358     |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | (Rp99.931.854.409)   | (Rp91.041.353.107)   |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp260.444.000.000    | Rp348.561.000.000    |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp52.393.857         | Rp75.952.611         |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp91.375.910.975     | Rp123.838.299.924    |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp516.167.000        | Rp276.648.000        |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp17.410.120.742     | Rp29.869.197.190     |
| 8  | PT Berlina Tbk                        | BRNA | Rp12.664.977.000     | Rp20.458.245.000     |
| 9  | PT Betonjaya Manunggal                | BTON | (Rp5.974.737.984)    | (Rp8.214.698.964)    |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp38.624.000.000     | Rp52.832.000.000     |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp152.083.400.000    | Rp214.417.056.000    |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp31.704.557.018     | Rp45.514.137.913     |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp6.672.682.000.000  | Rp8.931.136.000.000  |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp12.762.229.000.000 | Rp17.011.447.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp9.988.836.259      | Rp13.294.748.095     |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp5.266.906.000.000  | Rp7.385.228.000.000  |
| 17 | PT Indospring Tbk                     | INDS | Rp49.556.367.334     | Rp60.140.115.829     |
| 18 | PT Indocement Tunggul Prakarsa Tbk    | INTP | Rp3.870.319.000.000  | Rp4.145.632.000.000  |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp271.597.947.663    | Rp383.025.924.670    |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp362.936.663        | Rp577.669.984        |
| 21 | PT Laggeng Makmur Industri Tbk        | LMPI | Rp6.933.035.457      | Rp11.184.077.925     |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp6.252.814.811      | Rp9.424.028.642      |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp982.129.000.000    | Rp1.320.186.000.000  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | (Rp2.690.964.318)    | Rp3.969.936.660      |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp14.033.426.519     | Rp23.362.443.532     |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp279.777.368.831    | Rp369.416.841.698    |
| 27 | PT Holcim Indonesia Tbk               | SMCB | (Rp284.584.000.000)  | (Rp172.032.000.000)  |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp4.535.036.823      | Rp5.084.621.543      |
| 29 | PT Suparma Tbk                        | SPMA | Rp81.063.430.679     | Rp111.358.495.242    |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp30.137.707.324     | Rp41.045.743.182     |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp162.059.596.347    | Rp221.475.857.643    |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp28.988.504.757     | Rp37.132.935.023     |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp545.493.536.262    | Rp718.958.200.369    |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp6.390.672.000.000  | Rp8.571.885.000.000  |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp106.290.306.868    | Rp136.662.997.252    |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp281.567.627.374    | Rp340.259.601.398    |

| NO | NAMA PERUSAHAAN                       | KODE | 2017                 |                      |
|----|---------------------------------------|------|----------------------|----------------------|
|    |                                       |      | NET INCOME           | PRETAX INCOME        |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp29.035.395.397     | Rp38.621.790.950     |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | Rp8.446.455.684      | Rp4.716.551.594      |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp38.569.000.000     | Rp63.589.000.000     |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp13.333.970         | Rp31.813.498         |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp122.183.909.643    | Rp166.203.941.034    |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp15.406.256.000     | Rp16.063.389.000     |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp15.795.652.032     | Rp10.901.810.252     |
| 8  | PT Berlina Tbk                        | BRNA | (Rp178.283.422.000)  | (Rp224.189.380.000)  |
| 9  | PT Betonjaya Manunggal                | BTON | Rp11.370.927.212     | Rp14.737.057.056     |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp45.691.000.000     | Rp61.016.000.000     |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp162.249.293.000    | Rp226.147.056.000    |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp10.284.697.314     | Rp21.905.675.755     |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp7.755.347.000.000  | Rp10.436.512.000.000 |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp12.670.534.000.000 | Rp16.894.806.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp16.554.272.131     | Rp22.077.467.345     |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp5.145.063.000.000  | Rp7.658.554.000.000  |
| 17 | PT Indospring Tbk                     | INDS | Rp113.639.539.901    | Rp160.340.854.561    |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp1.859.818.000.000  | Rp2.287.274.000.000  |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp331.707.917.416    | Rp449.709.762.422    |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp7.946.916.114      | Rp10.638.117.951     |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | (Rp31.140.558.174)   | (Rp34.598.578.079)   |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp12.967.113.850     | Rp17.488.236.349     |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp1.322.067.000.000  | Rp1.780.020.000.000  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | (Rp3.266.268.273)    | Rp4.006.380.783      |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp16.558.562.698     | Rp25.808.846.585     |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp135.364.021.139    | Rp186.147.334.530    |
| 27 | PT Holcim Indonesia Tbk               | SMCB | (Rp758.045.000.000)  | (Rp690.455.000.000)  |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp2.043.025.914      | Rp2.746.546.363      |
| 29 | PT Suparma Tbk                        | SPMA | Rp92.280.117.234     | Rp121.308.934.629    |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp21.465.836.784     | Rp31.954.151.234     |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp179.126.382.068    | Rp243.083.045.787    |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp1.001.385.942      | Rp2.334.588.272      |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp557.339.581.996    | Rp744.090.262.873    |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp7.004.562.000.000  | Rp9.371.661.000.000  |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp40.589.790.851     | Rp54.491.308.212     |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp340.458.859.391    | Rp419.501.620.158    |

| NO | NAMA PERUSAHAAN                       | KODE | TAX RETENTION RATE |             |              |
|----|---------------------------------------|------|--------------------|-------------|--------------|
|    |                                       |      | 2015               | 2016        | 2017         |
| 1  | PT Alkindo Naratama Tbk               | ALDO | 0,741948159        | 0,7453914   | 0,751787907  |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | 0,725714099        | 1,09765344  | 1,79081168   |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | 0,73524274         | 0,747197765 | 0,606535722  |
| 4  | PT Argha Karya Prima Industry         | AKPI | 0,54058023         | 0,689822987 | 0,419129327  |
| 5  | PT Arwana Citramulia Tbk              | ARNA | 0,745542093        | 0,737864708 | 0,735144479  |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | -2,823206463       | 1,86578974  | 0,95909126   |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | -1,951758807       | 0,582878764 | 1,448901757  |
| 8  | PT Berlina Tbk                        | BRNA | 2,949495116        | 0,619064685 | 0,795235805  |
| 9  | PT Betonjaya Manunggal                | BTON | 0,810298007        | 0,727322816 | 0,771587378  |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | 0,404258993        | 0,731072078 | 0,748836371  |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | 0,746996276        | 0,709287791 | 0,717450388  |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | 0,752769468        | 0,696587005 | 0,469499203  |
| 13 | PT Gudang Garam Tbk                   | GGRM | 0,747264447        | 0,747125786 | 0,743097598  |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | 0,743814885        | 0,750214194 | 0,749966232  |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | 0,882419023        | 0,751337008 | 0,749826593  |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | 0,747569167        | 0,713167691 | 0,671806062  |
| 17 | PT Indospring Tbk                     | INDS | 0,467760647        | 0,824015163 | 0,708737272  |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | 0,771831401        | 0,933589619 | 0,813115525  |
| 19 | PT Kimia Farma Tbk                    | KAEF | 0,748140418        | 0,709085026 | 0,73760444   |
| 20 | PT Kedaung Indah Can Tbk              | KICI | -4,796299928       | 0,628276824 | 0,747022749  |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | 0,577280387        | 0,619902285 | 0,900053121  |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | 0,510731573        | 0,663497008 | 0,741476361  |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | 0,735538181        | 0,743932294 | 0,742725924  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | 0,760092963        | -0,67783558 | -0,815266559 |
| 25 | PT Ricky Putra Globalindo             | RICY | 0,60120586         | 0,600683165 | 0,641584762  |
| 26 | PT Nippon Indosari Corpindo           | ROTI | 0,715234753        | 0,757348711 | 0,727187534  |
| 27 | PT Holcim Indonesia Tbk               | SMCB | 0,569285824        | 1,654250372 | 1,09789197   |
| 28 | PT Semen Indonesia Tbk                | SMGR | 0,773457564        | 0,891912364 | 0,743852695  |
| 29 | PT Suparma Tbk                        | SPMA | 0,749744016        | 0,727950126 | 0,760703385  |
| 30 | PT Tunas Alfin Tbk                    | TALF | 0,77428873         | 0,734246842 | 0,671769894  |
| 31 | PT Mandom Indonesia Tbk               | TCID | 0,933722835        | 0,731725788 | 0,73689377   |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | -1,04356025        | 0,780668286 | 0,428934709  |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | 0,748423801        | 0,758727748 | 0,749021469  |
| 34 | PT Unilever Indonesia Tbk             | UNVR | 0,747405642        | 0,7455387   | 0,747419481  |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | 0,736564086        | 0,777754835 | 0,744885601  |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | 0,833662881        | 0,82750825  | 0,811579367  |

**TABULASI DATA BEBAN PAJAK TANGGUHAN**

| NO | NAMA PERUSAHAAN                       | KODE | 2015                  |                      |
|----|---------------------------------------|------|-----------------------|----------------------|
|    |                                       |      | BEBAN PAJAK TANGGUHAN | TOTAL AKTIVA (t-1)   |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp34.199.039          | Rp356.814.265.668    |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | Rp20.263.542.471      | Rp3.212.438.981.224  |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp10.524.000.000      | Rp3.918.391.000.000  |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp18.774.148          | Rp2.227.042.590      |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp653.977.624         | Rp1.259.175.442.875  |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp1.591.922.000       | Rp244.879.397.000    |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp1.166.593.918       | Rp104.058.578.348    |
| 8  | PT Berlina Tbk                        | BRNA | Rp3.241.911.000       | Rp1.334.085.916.000  |
| 9  | PT Betonjaya Manunggal                | BTON | Rp182.309.178         | Rp174.157.547.015    |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp30.783.000.000      | Rp2.476.982.000.000  |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp1.061.901.000       | Rp1.236.247.525.000  |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp18.133.395.026      | Rp1.354.622.569.945  |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp22.654.000.000      | Rp58.220.600.000.000 |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp23.266.000.000      | Rp28.380.630.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp1.245.932.343       | Rp147.992.617.351    |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp117.983.000.000     | Rp85.938.885.000.000 |
| 17 | PT Indospring Tbk                     | INDS | Rp13.636.015.409      | Rp2.282.666.078.493  |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp35.342.000.000      | Rp28.884.973.000.000 |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp7.564.687.865       | Rp2.968.184.626.297  |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp14.659.584.774      | Rp96.745.744.221     |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | Rp2.905.643.494       | Rp808.892.238.344    |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp517.174.985         | Rp139.915.598.255    |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp24.614.000.000      | Rp2.231.051.000.000  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | Rp2.031.806.129       | Rp1.286.827.899.805  |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp119.987.171         | Rp1.170.752.424.106  |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp12.056.336.498      | Rp2.142.894.276.216  |
| 27 | PT Holcim Indonesia Tbk               | SMCB | Rp6.383.000.000       | Rp17.195.352.000.000 |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp26.628.007          | Rp34.314.666.027     |
| 29 | PT Suparma Tbk                        | SPMA | Rp14.218.505.978      | Rp2.091.957.078.669  |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp2.089.488.966       | Rp431.533.296.503    |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp260.261.730         | Rp1.853.235.343.636  |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp1.694.738.395       | Rp713.714.873.924    |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp3.378.812.535       | Rp5.592.730.492.960  |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp72.510.000.000      | Rp14.280.670.000.000 |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp2.005.147.192       | Rp1.332.907.675.785  |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp8.296.426.377       | Rp3.802.332.940.158  |



| NO | NAMA PERUSAHAAN                       | KODE | 2016                  |                      |
|----|---------------------------------------|------|-----------------------|----------------------|
|    |                                       |      | BEBAN PAJAK TANGGUHAN | TOTAL AKTIVA (t-1)   |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp298.175.115         | Rp366.010.819.198    |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | Rp8.890.501.302       | Rp2.189.037.586.057  |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp8.325.000.000       | Rp4.270.275.000.000  |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp5.577.257           | Rp2.883.143.132      |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp2.605.428.255       | Rp1.430.779.475.454  |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp414.299.000         | Rp144.628.405.000    |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp6.736.403.160       | Rp99.558.394.760     |
| 8  | PT Berlina Tbk                        | BRNA | Rp855.811.000         | Rp1.820.783.911.000  |
| 9  | PT Betonjaya Manunggal                | BTON | Rp2.264.140.980       | Rp183.116.245.288    |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp10.940.000.000      | Rp3.265.953.000.000  |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp11.305.663.000      | Rp1.376.278.237.000  |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp13.809.580.895      | Rp1.183.934.183.257  |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp21.954.000.000      | Rp63.505.413.000.000 |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp49.987.000.000      | Rp38.010.724.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp449.562.336         | Rp169.546.066.314    |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp48.333.000.000      | Rp91.831.526.000.000 |
| 17 | PT Indospring Tbk                     | INDS | Rp7.208.230.495       | Rp2.553.928.346.219  |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp6.634.000.000       | Rp27.638.360.000.000 |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp6.240.434.079       | Rp3.236.224.076.311  |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp583.428.679         | Rp133.831.888.816    |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | Rp3.734.588.719       | Rp793.093.512.600    |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp226.918.468         | Rp133.782.751.041    |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp4.434.000.000       | Rp2.100.853.000.000  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | Rp6.660.900.978       | Rp1.531.742.052.164  |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp821.789.665         | Rp1.198.193.867.892  |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp29.389.442.289      | Rp2.706.323.637.034  |
| 27 | PT Holcim Indonesia Tbk               | SMCB | Rp77.727.000.000      | Rp17.321.565.000.000 |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp122.312.841         | Rp38.153.118.932     |
| 29 | PT Suparma Tbk                        | SPMA | Rp30.295.064.563      | Rp2.185.464.365.772  |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp46.103.608          | Rp434.210.376.664    |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp4.898.885.046       | Rp2.082.096.848.703  |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp8.144.430.266       | Rp763.168.027.178    |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp866.911.570         | Rp6.284.729.099.203  |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp17.500.000.000      | Rp15.729.945.000.000 |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp1.190.364.134       | Rp1.342.700.045.391  |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp18.969.341.070      | Rp4.456.097.502.805  |

| NO | NAMA PERUSAHAAN                       | KODE | 2017                  |                      |
|----|---------------------------------------|------|-----------------------|----------------------|
|    |                                       |      | BEBAN PAJAK TANGGUHAN | TOTAL AKTIVA (t-1)   |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp1.214.260.697       | Rp410.330.576.602    |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | Rp3.729.904.090       | Rp2.153.030.503.531  |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp14.933.000.000      | Rp5.504.890.000.000  |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp11.294.044          | Rp2.615.909.190      |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp52.249.334          | Rp1.543.216.299.146  |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp657.133.000         | Rp136.618.855.000    |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp8.309.024.090       | Rp92.041.274.561     |
| 8  | PT Berlina Tbk                        | BRNA | Rp49.228.570.000      | Rp2.088.696.909.000  |
| 9  | PT Betonjaya Manunggal                | BTON | Rp2.671.832.094       | Rp177.290.628.918    |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp11.322.000.000      | Rp2.931.807.000.000  |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp3.529.192.000       | Rp1.531.365.558.000  |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp3.159.771.441       | Rp1.257.609.869.910  |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp38.801.000.000      | Rp62.951.634.000.000 |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp1.065.000.000       | Rp42.508.277.000.000 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp176.184.286         | Rp269.351.381.344    |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp21.041.000.000      | Rp82.174.515.000.000 |
| 17 | PT Indospring Tbk                     | INDS | Rp16.558.565.336      | Rp2.477.272.502.538  |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp90.610.000.000      | Rp30.150.580.000.000 |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp6.793.692.058       | Rp4.612.562.541.064  |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp1.343.597.587       | Rp139.809.135.385    |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | Rp3.458.019.174       | Rp810.364.824.722    |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp25.924.751          | Rp162.828.169.250    |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp6.036.000.000       | Rp2.275.038.000.000  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | Rp6.851.625.151       | Rp1.596.466.547.662  |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp1.501.614.660       | Rp1.288.683.925.066  |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp18.116.188.891      | Rp2.919.640.858.718  |
| 27 | PT Holcim Indonesia Tbk               | SMCB | Rp54.665.000.000      | Rp19.763.133.000.000 |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp217.715.032         | Rp44.226.895.982     |
| 29 | PT Suparma Tbk                        | SPMA | Rp26.531.551.495      | Rp2.158.852.415.950  |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp223.951.800         | Rp881.673.021.959    |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp9.701.413.281       | Rp2.185.101.038.101  |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp1.333.202.330       | Rp815.997.477.795    |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp9.095.157.068       | Rp6.585.807.349.438  |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp65.590.000.000      | Rp16.745.695.000.000 |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp2.538.912.111       | Rp1.353.634.132.275  |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp15.602.388.244      | Rp4.662.319.785.318  |

| NO | NAMA PERUSAHAAN                       | KODE | BESARAN BEBAN PAJAK TANGGUHAN (BPT) |              |              |
|----|---------------------------------------|------|-------------------------------------|--------------|--------------|
|    |                                       |      | 2015                                | 2016         | 2017         |
| 1  | PT Alkindo Naratama Tbk               | ALDO | 0,0000958455                        | 0,0008146620 | 0,0029592255 |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | 0,0063078373                        | 0,0040613744 | 0,0017323972 |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | 0,0026857963                        | 0,0019495232 | 0,0027126791 |
| 4  | PT Argha Karya Prima Industry         | AKPI | 0,0084300804                        | 0,0019344364 | 0,0043174450 |
| 5  | PT Arwana Citramulia Tbk              | ARNA | 0,0005193697                        | 0,0018209852 | 0,0000338574 |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | 0,0065008409                        | 0,0028645756 | 0,0048099730 |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | 0,0112109346                        | 0,0676628342 | 0,0902749786 |
| 8  | PT Berlina Tbk                        | BRNA | 0,0024300616                        | 0,0004700234 | 0,0235690347 |
| 9  | PT Betonjaya Manunggal                | BTON | 0,0010468061                        | 0,0123645009 | 0,0150703515 |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | 0,0124276236                        | 0,0033497114 | 0,0038617822 |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | 0,0008589712                        | 0,0082146638 | 0,0023046045 |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | 0,0133863081                        | 0,0116641458 | 0,0025125212 |
| 13 | PT Gudang Garam Tbk                   | GGRM | 0,0003891063                        | 0,0003457028 | 0,0006163621 |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | 0,0008197845                        | 0,0013150762 | 0,0000250539 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | 0,0084188817                        | 0,0026515645 | 0,0006541057 |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | 0,0013728710                        | 0,0005263225 | 0,0002560526 |
| 17 | PT Indospring Tbk                     | INDS | 0,0059737232                        | 0,0028224091 | 0,0066841921 |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | 0,0012235428                        | 0,0002400287 | 0,0030052490 |
| 19 | PT Kimia Farma Tbk                    | KAEF | 0,0025485907                        | 0,0019283072 | 0,0014728672 |
| 20 | PT Kedaung Indah Can Tbk              | KICI | 0,1515269213                        | 0,0043594145 | 0,0096102274 |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | 0,0035921268                        | 0,0047088882 | 0,0042672375 |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | 0,0036963354                        | 0,0016961713 | 0,0001592154 |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | 0,0110324686                        | 0,0021105713 | 0,0026531425 |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | 0,0015789261                        | 0,0043485788 | 0,0042917436 |
| 25 | PT Ricky Putra Globalindo             | RICY | 0,0001024872                        | 0,0006858570 | 0,0011652312 |
| 26 | PT Nippon Indosari Corpindo           | ROTI | 0,0056261929                        | 0,0108595446 | 0,0062049374 |
| 27 | PT Holcim Indonesia Tbk               | SMCB | 0,0003712050                        | 0,0044872966 | 0,0027660088 |
| 28 | PT Semen Indonesia Tbk                | SMGR | 0,0007759949                        | 0,0032058412 | 0,0049226840 |
| 29 | PT Suparma Tbk                        | SPMA | 0,0067967484                        | 0,0138620721 | 0,0122896550 |
| 30 | PT Tunas Alfin Tbk                    | TALF | 0,0048420110                        | 0,0001061780 | 0,0002540078 |
| 31 | PT Mandom Indonesia Tbk               | TCID | 0,0001404364                        | 0,0023528613 | 0,0044398008 |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | 0,0023745314                        | 0,0106718704 | 0,0016338314 |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | 0,0006041436                        | 0,0001379394 | 0,0013810239 |
| 34 | PT Unilever Indonesia Tbk             | UNVR | 0,0050774929                        | 0,0011125277 | 0,0039168276 |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | 0,0015043406                        | 0,0008865451 | 0,0018756265 |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | 0,0021819305                        | 0,0042569403 | 0,0033464861 |

## TABULASI DATA MANAJEMEN LABA

| NO | NAMA PERUSAHAAN                       | KODE | 2015                 |                       |                            |                   |
|----|---------------------------------------|------|----------------------|-----------------------|----------------------------|-------------------|
|    |                                       |      | LABA PERUSAHAAN      | LABA PERUSAHAAN (t-1) | JUMLAH SAHAM BEREDAR (t-1) | HARGA SAHAM (t-1) |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp24.079.122.338     | Rp21.061.034.612      | 550.000.000                | Rp 460,87         |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | (Rp53.613.905.767)   | Rp1.948.963.064       | 616.000.000                | Rp 255            |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp341.346.000.000    | Rp458.635.000.000     | 434.000.000                | Rp 8.100          |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp27.644.714         | Rp34.690.704          | 680.000.000                | Rp 830            |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp71.209.943.348     | Rp261.651.053.219     | 7.341.430.976              | Rp 840            |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | (Rp1.175.538.000)    | Rp2.659.254.000       | 101.533.011                | Rp 180            |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | (Rp771.373.985)      | Rp10.048.996.788      | 86.000.000                 | Rp 350            |
| 8  | PT Berlina Tbk                        | BRNA | (Rp7.159.572.000)    | Rp60.493.636.000      | 690.000.000                | Rp 705            |
| 9  | PT Betonjaya Manunggal                | BTON | Rp6.323.778.025      | Rp7.630.330.090       | 180.000.000                | Rp 135            |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp21.072.000.000     | Rp28.499.000.000      | 4.098.997.362              | Rp 108            |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp107.894.430.000    | Rp80.929.476.000      | 1.120.000.000              | Rp 1.640          |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | (Rp55.212.703.852)   | (Rp13.938.294.977)    | 8.200.000.000              | Rp 104            |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp6.452.834.000.000  | Rp5.395.293.000.000   | 1.924.088.000              | Rp 59.600         |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp10.363.308.000.000 | Rp10.181.083.000.000  | 4.383.000.000              | Rp 2.699,91       |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp16.960.660.023     | Rp11.028.221.012      | 181.035.556                | Rp 230            |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp3.709.501.000.000  | Rp5.146.323.000.000   | 8.780.426.500              | Rp 6.600          |
| 17 | PT Indospring Tbk                     | INDS | Rp1.933.819.152      | Rp127.657.349.869     | 656.249.710                | Rp 1.440          |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp4.356.661.000.000  | Rp5.274.009.000.000   | 3.681.231.699              | Rp 24.800         |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp252.972.506.074    | Rp236.531.070.864     | 5.554.000.000              | Rp 1.435          |
| 20 | PT Kedaung Indah Can Tbk              | KICI | (Rp13.000.883.220)   | Rp4.703.508.241       | 138.000.000                | Rp 139            |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | Rp3.968.046.308      | Rp1.710.590.575       | 1.008.517.669              | Rp 175            |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp1.944.443.395      | Rp7.403.115.436       | 9.600.000                  | Rp 645            |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp496.909.000.000    | Rp794.883.000.000     | 2.107.000.000              | Rp 11.975         |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | Rp6.437.333.237      | Rp11.340.527.608      | 701.043.478                | Rp 205            |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp13.465.713.464     | Rp15.111.531.641      | 641.717.510                | Rp 172            |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp270.538.700.440    | Rp188.577.521.074     | 5.061.800.000              | Rp 1.436,68       |
| 27 | PT Holcim Indonesia Tbk               | SMCB | Rp199.488.000.000    | Rp668.869.000.000     | 7.662.900.000              | Rp 2.180          |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp4.525.441.038      | Rp5.573.577.279       | 5.931.520.000              | Rp 16.100         |
| 29 | PT Suparma Tbk                        | SPMA | (Rp42.597.342.144)   | Rp48.602.721.399      | 1.492.046.658              | Rp 198            |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp33.717.725.980     | Rp57.653.818.954      | 1.353.435.000              | Rp 520            |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp544.474.278.014    | Rp174.314.394.101     | 201.066.667                | Rp 17.525         |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | (Rp865.431.603)      | Rp23.140.521.040      | 1.011.774.750              | Rp 86             |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp529.218.651.807    | Rp584.293.062.124     | 4.500.000.000              | Rp 2.795          |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp5.851.805.000.000  | Rp5.738.523.000.000   | 7.630.000.000              | Rp 31.525         |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp131.081.111.587    | Rp112.304.822.060     | 2.099.873.760              | Rp 630            |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp171.784.021.770    | Rp322.403.851.254     | 8.715.466.600              | Rp 1.295          |

| NO | NAMA PERUSAHAAN                       | KODE | 2016                 |                       |                            |                   |
|----|---------------------------------------|------|----------------------|-----------------------|----------------------------|-------------------|
|    |                                       |      | LABA PERUSAHAAN      | LABA PERUSAHAAN (t-1) | JUMLAH SAHAM BEREDAR (t-1) | HARGA SAHAM (t-1) |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp25.229.505.223     | Rp24.079.122.338      | 550.000.000                | Rp 445,71         |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | (Rp99.931.854.409)   | (Rp53.613.905.767)    | 616.000.000                | Rp 198            |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp260.444.000.000    | Rp341.346.000.000     | 434.000.000                | Rp 6.550          |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp52.393.857         | Rp27.644.714          | 680.000.000                | Rp 875            |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp91.375.910.975     | Rp71.209.943.348      | 7.341.430.976              | Rp 500            |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp516.167.000        | (Rp1.175.538.000)     | 101.533.011                | Rp 147            |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp17.410.120.742     | (Rp771.373.985)       | 86.000.000                 | Rp 175            |
| 8  | PT Berlina Tbk                        | BRNA | Rp12.664.977.000     | (Rp7.159.572.000)     | 759.000.000                | Rp 730            |
| 9  | PT Betonjaya Manunggal                | BTON | (Rp5.974.737.984)    | Rp6.323.778.025       | 180.000.000                | Rp 108,75         |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp38.624.000.000     | Rp21.072.000.000      | 4.498.997.362              | Rp 63             |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp152.083.400.000    | Rp107.894.430.000     | 1.120.000.000              | Rp 1.300          |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp31.704.557.018     | (Rp55.212.703.852)    | 8.200.000.000              | Rp 59             |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp6.672.682.000.000  | Rp6.452.834.000.000   | 1.924.088.000              | Rp 55.000         |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp12.762.229.000.000 | Rp10.363.308.000.000  | 4.652.723.076              | Rp 3.760          |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp9.988.836.259      | Rp16.960.660.023      | 181.035.556                | Rp 305            |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp5.266.906.000.000  | Rp3.709.501.000.000   | 8.780.426.500              | Rp 5.175          |
| 17 | PT Indospring Tbk                     | INDS | Rp49.556.367.334     | Rp1.933.819.152       | 656.249.710                | Rp 350            |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp3.870.319.000.000  | Rp4.356.661.000.000   | 3.681.231.699              | Rp 22.450         |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp271.597.947.663    | Rp252.972.506.074     | 5.554.000.000              | Rp 870            |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp362.936.663        | (Rp13.000.883.220)    | 138.000.000                | Rp 125            |
| 21 | PT Lenggeng Makmur Industri Tbk       | LMPI | Rp6.933.035.457      | Rp3.968.046.308       | 1.008.517.669              | Rp 113            |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp6.252.814.811      | Rp1.944.443.395       | 96.000.000                 | Rp 575            |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp982.129.000.000    | Rp496.909.000.000     | 2.107.000.000              | Rp 8.200          |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | (Rp2.690.964.318)    | Rp6.437.333.237       | 701.043.478                | Rp 125            |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp14.033.426.519     | Rp13.465.713.464      | 641.717.510                | Rp 159            |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp279.777.368.831    | Rp270.538.700.440     | 5.061.800.000              | Rp 1.275,37       |
| 27 | PT Holcim Indonesia Tbk               | SMCB | (Rp284.584.000.000)  | Rp199.488.000.000     | 7.662.900.000              | Rp 995            |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp4.535.036.823      | Rp4.525.441.038       | 5.931.520.000              | Rp 11.400         |
| 29 | PT Suparma Tbk                        | SPMA | Rp81.063.430.679     | (Rp42.597.342.144)    | 1.492.046.658              | Rp 103            |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp30.137.707.324     | Rp33.717.725.980      | 1.353.435.000              | Rp 400            |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp162.059.596.347    | Rp544.474.278.014     | 201.066.667                | Rp 16.500         |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp28.988.504.757     | (Rp865.431.603)       | 1.011.774.750              | Rp 50             |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp545.493.536.262    | Rp529.218.651.807     | 4.500.000.000              | Rp 1.750          |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp6.390.672.000.000  | Rp5.851.805.000.000   | 7.630.000.000              | Rp 37.000         |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp106.290.306.868    | Rp131.081.111.587     | 2.099.873.760              | Rp 430            |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp281.567.627.374    | Rp171.784.021.770     | 8.715.466.600              | Rp 825            |

| NO | NAMA PERUSAHAAN                       | KODE | 2017                 |                       |                            |                   |
|----|---------------------------------------|------|----------------------|-----------------------|----------------------------|-------------------|
|    |                                       |      | LABA PERUSAHAAN      | LABA PERUSAHAAN (t-1) | JUMLAH SAHAM BEREDAR (t-1) | HARGA SAHAM (t-1) |
| 1  | PT Alkindo Naratama Tbk               | ALDO | Rp29.035.395.397     | Rp25.229.505.223      | 550.000.000                | Rp 363,85         |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | Rp8.446.455.684      | (Rp99.931.854.409)    | 616.000.000                | Rp 183            |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | Rp38.569.000.000     | Rp260.444.000.000     | 434.000.000                | Rp 6.700          |
| 4  | PT Argha Karya Prima Industry         | AKPI | Rp13.333.970         | Rp52.393.857          | 680.000.000                | Rp 900            |
| 5  | PT Arwana Citramulia Tbk              | ARNA | Rp122.183.909.643    | Rp91.375.910.975      | 7.341.430.976              | Rp 520            |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | Rp15.406.256.000     | Rp516.167.000         | 507.665.055                | Rp 280            |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | Rp15.795.652.032     | Rp17.410.120.742      | 608.175.716                | Rp 195            |
| 8  | PT Berlina Tbk                        | BRNA | (Rp178.283.422.000)  | Rp12.664.977.000      | 979.110.000                | Rp 1.100          |
| 9  | PT Betonjaya Manunggal                | BTON | Rp11.370.927.212     | (Rp5.974.737.984)     | 720.000.000                | Rp 126            |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | Rp45.691.000.000     | Rp38.624.000.000      | 4.498.997.362              | Rp 87             |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | Rp162.249.293.000    | Rp152.083.400.000     | 1.120.000.000              | Rp 1.755          |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | Rp10.284.697.314     | Rp31.704.557.018      | 8.200.000.000              | Rp 113            |
| 13 | PT Gudang Garam Tbk                   | GGRM | Rp7.755.347.000.000  | Rp6.672.682.000.000   | 1.924.088.000              | Rp 60.300         |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSP | Rp12.670.534.000.000 | Rp12.762.229.000.000  | 116.318.076.900            | Rp 3.830          |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | Rp16.554.272.131     | Rp9.988.836.259       | 181.035.556                | Rp 306            |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | Rp5.145.063.000.000  | Rp5.266.906.000.000   | 8.780.426.500              | Rp 7.925          |
| 17 | PT Indospring Tbk                     | INDS | Rp113.639.539.901    | Rp49.556.367.334      | 656.249.710                | Rp 810            |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | Rp1.859.818.000.000  | Rp3.870.319.000.000   | 3.681.231.699              | Rp 15.400         |
| 19 | PT Kimia Farma Tbk                    | KAEF | Rp331.707.917.416    | Rp271.597.947.663     | 5.554.000.000              | Rp 2.750          |
| 20 | PT Kedaung Indah Can Tbk              | KICI | Rp7.946.916.114      | Rp362.936.663         | 276.000.000                | Rp 120            |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | (Rp31.140.558.174)   | Rp6.933.035.457       | 1.008.517.669              | Rp 135            |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | Rp12.967.113.850     | Rp6.252.814.811       | 96.000.000                 | Rp 590            |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | Rp1.322.067.000.000  | Rp982.129.000.000     | 2.107.000.000              | Rp 11.750         |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | (Rp3.266.268.273)    | (Rp2.690.964.318)     | 701.043.478                | Rp 170            |
| 25 | PT Ricky Putra Globalindo             | RICY | Rp16.558.562.698     | Rp14.033.426.519      | 641.717.510                | Rp 159            |
| 26 | PT Nippon Indosari Corpindo           | ROTI | Rp135.364.021.139    | Rp279.777.368.831     | 5.061.800.000              | Rp 1.613,11       |
| 27 | PT Holcim Indonesia Tbk               | SMCB | (Rp758.045.000.000)  | (Rp284.584.000.000)   | 7.662.900.000              | Rp 900            |
| 28 | PT Semen Indonesia Tbk                | SMGR | Rp2.043.025.914      | Rp4.535.036.823       | 5.931.520.000              | Rp 9.175          |
| 29 | PT Suparma Tbk                        | SPMA | Rp92.280.117.234     | Rp81.063.430.679      | 2.114.570.958              | Rp 194            |
| 30 | PT Tunas Alfin Tbk                    | TALF | Rp21.465.836.784     | Rp30.137.707.324      | 1.353.435.000              | Rp 420            |
| 31 | PT Mandom Indonesia Tbk               | TCID | Rp179.126.382.068    | Rp162.059.596.347     | 201.066.667                | Rp 12.500         |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | Rp1.001.385.942      | Rp28.988.504.757      | 1.011.774.750              | Rp 125            |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | Rp557.339.581.996    | Rp545.493.536.262     | 4.500.000.000              | Rp 1.970          |
| 34 | PT Unilever Indonesia Tbk             | UNVR | Rp7.004.562.000.000  | Rp6.390.672.000.000   | 7.630.000.000              | Rp 38.800         |
| 35 | PT Wismilak Inti Makmur Tbk           | WIIM | Rp40.589.790.851     | Rp106.290.306.868     | 2.099.873.760              | Rp 440            |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | Rp340.458.859.391    | Rp281.567.627.374     | 8.715.466.600              | Rp 825            |

| NO | NAMA PERUSAHAAN                       | KODE | MANAJEMEN LABA |             |             |
|----|---------------------------------------|------|----------------|-------------|-------------|
|    |                                       |      | 2015           | 2016        | 2017        |
| 1  | PT Alkindo Naratama Tbk               | ALDO | 0,01190668     | 0,00469275  | 0,01901828  |
| 2  | PT Alumindo Light Metal Industry Tbk  | ALMI | -0,35372338    | -0,37975492 | 0,96141429  |
| 3  | PT Asahimas Flat Glass Tbk            | AMFG | -0,03336434    | -0,02845956 | -0,07630339 |
| 4  | PT Argha Karya Prima Industry         | AKPI | -0,00001248    | 0,00004160  | -0,00006382 |
| 5  | PT Arwana Citramulia Tbk              | ARNA | -0,03088166    | 0,00549374  | 0,00807011  |
| 6  | PT Alakasa Industrindo Tbk            | ALKA | -0,20982732    | 0,11334439  | 0,10475192  |
| 7  | PT Primarindo Asia Infrastructure Tbk | BIMA | -0,35948076    | 1,20807274  | -0,01361338 |
| 8  | PT Berlina Tbk                        | BRNA | -0,13907536    | 0,03577986  | -0,17729311 |
| 9  | PT Betonjaya Manunggal                | BTON | -0,05376757    | -0,62827668 | 0,19120001  |
| 10 | PT Budi Starch & Sweetner Tbk         | BUDI | -0,01677691    | 0,06192561  | 0,01805511  |
| 11 | PT Darya-Varia Laboratoria Tbk        | DVLA | 0,01468040     | 0,03034957  | 0,00517190  |
| 12 | PT Gunawan Dianjaya Steel Tbk         | GDST | -0,04839870    | 0,17965536  | -0,02311662 |
| 13 | PT Gudang Garam Tbk                   | GGRM | 0,00922202     | 0,00207747  | 0,00933151  |
| 14 | PT Hanjaya Mandala Sampoerna Tbk      | HMSF | 0,01539881     | 0,13712634  | -0,00020583 |
| 15 | PT Intanwijaya Internasional Tbk      | INCI | 0,14247595     | -0,12626491 | 0,11851635  |
| 16 | PT Indofood Sukses Makmur Tbk         | INDF | -0,02479382    | 0,03427485  | -0,00175100 |
| 17 | PT Indospring Tbk                     | INDS | -0,13304083    | 0,20733636  | 0,12055629  |
| 18 | PT Indocement Tunggal Prakarsa Tbk    | INTP | -0,01004822    | -0,00588481 | -0,03546422 |
| 19 | PT Kimia Farma Tbk                    | KAEF | 0,00206292     | 0,00385462  | 0,00393557  |
| 20 | PT Kedaung Indah Can Tbk              | KICI | -0,92296901    | 0,77471420  | 0,22898489  |
| 21 | PT Langgeng Makmur Industri Tbk       | LMPI | 0,01279080     | 0,02601724  | -0,27964470 |
| 22 | PT Lionmesh Prima Tbk                 | LMSH | -0,88156848    | 0,07805021  | 0,11854342  |
| 23 | PT Multi Bintang Indonesia Tbk        | MLBI | -0,01180968    | 0,02808409  | 0,01373085  |
| 24 | PT Prima Alloy Steel Universal Tbk    | PRAS | -0,03411774    | -0,10416812 | -0,00482729 |
| 25 | PT Ricky Putra Globalindo             | RICY | -0,01491109    | 0,00556401  | 0,02474821  |
| 26 | PT Nippon Indosari Corpindo           | ROTI | 0,01127050     | 0,00143109  | -0,01768636 |
| 27 | PT Holcim Indonesia Tbk               | SMCB | -0,02809803    | -0,06348830 | -0,06865126 |
| 28 | PT Semen Indonesia Tbk                | SMGR | -0,00001098    | 0,00000014  | -0,00004579 |
| 29 | PT Suparma Tbk                        | SPMA | -0,30870776    | 0,80465984  | 0,02734265  |
| 30 | PT Tunas Alfin Tbk                    | TALF | -0,03401046    | -0,00661284 | -0,01525549 |
| 31 | PT Mandom Indonesia Tbk               | TCID | 0,10504884     | -0,11526847 | 0,00679050  |
| 32 | PT Tirta Mahakam Resources Tbk        | TIRT | -0,27589044    | 0,59013009  | -0,22129130 |
| 33 | PT Tempo Scan Pacific Tbk             | TSPC | -0,00437880    | 0,00206665  | 0,00133627  |
| 34 | PT Unilever Indonesia Tbk             | UNVR | 0,00047096     | 0,00190878  | 0,00207364  |
| 35 | PT Wisnilak Inti Makmur Tbk           | WIIM | 0,01419306     | -0,02745548 | -0,07110873 |
| 36 | PT Wijaya Karya Beton Tbk             | WTON | -0,01334510    | 0,01526838  | 0,00819042  |

## HASIL OUTPUT SPSS

### Analisis Statistik Deskriptif

#### Descriptive Statistics

|                       | N   | Minimum | Maximum | Mean      | Std. Deviation |
|-----------------------|-----|---------|---------|-----------|----------------|
| Perencanaan pajak     | 108 | -4.7963 | 2.9495  | .632629   | .7902173       |
| Beban pajak tangguhan | 108 | .000025 | .151527 | .00664233 | .017897112     |
| Manajemen laba        | 108 | -.9230  | 1.2081  | .002298   | .2591875       |
| Valid N (listwise)    | 108 |         |         |           |                |

### Uji Asumsi Klasik

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Zscore:<br>Unstandardized<br>Residual |
|----------------------------------|----------------|---------------------------------------|
| N                                |                | 108                                   |
| Normal Parameters <sup>a,b</sup> | Mean           | -.1626645                             |
|                                  | Std. Deviation | .91114946                             |
| Most Extreme Differences         | Absolute       | .066                                  |
|                                  | Positive       | .066                                  |
|                                  | Negative       | -.056                                 |
| Test Statistic                   |                | .066                                  |
| Asymp. Sig. (2-tailed)           |                | .081 <sup>c</sup>                     |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



## Uji Multikolinearitas

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

| Model |                       | Collinearity Statistics |       |
|-------|-----------------------|-------------------------|-------|
|       |                       | Tolerance               | VIF   |
| 1     | Perencanaan pajak     | .890                    | 1.123 |
|       | Beban pajak tangguhan | .890                    | 1.123 |

a. Dependent Variable: Manajemen laba

## Uji Heteroskedastisitas

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

| Model |                       | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|-----------------------|-----------------------------|------------|---------------------------|--------|------|
|       |                       | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant)            | -.001                       | .033       |                           | -.024  | .981 |
|       | Perencanaan pajak     | -.035                       | .031       | -.114                     | -1.123 | .264 |
|       | Beban pajak tangguhan | 1.062                       | 1.040      | .104                      | 1.021  | .310 |

a. Dependent Variable: Unstandardized Residual

## Uji Autokorelasi

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

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .543 <sup>a</sup> | .294     | .281              | .2197895                   | 2.050         |

a. Predictors: (Constant), Beban pajak tangguhan, Perencanaan pajak

b. Dependent Variable: Manajemen laba

## Hasil Persamaan Regresi

Coefficients<sup>a</sup>

| Model                 | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|--------|------|
|                       | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)          | -.145                       | .031       |                           | -4.705 | .000 |
| Perencanaan pajak     | .168                        | .028       | .511                      | 5.887  | .000 |
| Beban pajak tangguhan | 4.621                       | .962       | .417                      | 4.803  | .000 |

a. Dependent Variable: Manajemen laba

## Uji Kebaikan Model (*Goodness of Fit*)

### Hasil Uji t

Coefficients<sup>a</sup>

| Model                 | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|--------|------|
|                       | B                           | Std. Error | Beta                      |        |      |
| 1 (Constant)          | -.145                       | .031       |                           | -4.705 | .000 |
| Perencanaan pajak     | .168                        | .028       | .511                      | 5.887  | .000 |
| Beban pajak tangguhan | 4.621                       | .962       | .417                      | 4.803  | .000 |

a. Dependent Variable: Manajemen laba

## Hasil Signifikansi Simultan (Uji F)

ANOVA<sup>a</sup>

| Model        | Sum of Squares | df  | Mean Square | F      | Sig.              |
|--------------|----------------|-----|-------------|--------|-------------------|
| 1 Regression | 2.116          | 2   | 1.058       | 21.899 | .000 <sup>b</sup> |
| Residual     | 5.072          | 105 | .048        |        |                   |
| Total        | 7.188          | 107 |             |        |                   |

a. Dependent Variable: Manajemen laba

b. Predictors: (Constant), Beban pajak tangguhan, Perencanaan pajak

## Hasil Uji Koefisien Determinasi ( $R^2$ )

Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .543 <sup>a</sup> | .294     | .281              | .2197895                   | 2.050         |

a. Predictors: (Constant), Beban pajak tangguhan, Perencanaan pajak

b. Dependent Variable: Manajemen laba

**TABEL DURBIN WATSON**  
Tingkat Signifikansi 95 %

| n   | K = 1          |                | K = 2          |                | K = 3          |                | K = 4          |                | K = 5          |                |
|-----|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|----------------|
|     | d <sub>L</sub> | d <sub>U</sub> | d <sub>L</sub> | d <sub>U</sub> | d <sub>L</sub> | d <sub>U</sub> | d <sub>L</sub> | d <sub>U</sub> | d <sub>L</sub> | d <sub>U</sub> |
|     | DW             | DW             | DW             | DW             | DW             | DW             | DW             | DW             | DW             | DW             |
| 15  | 1.08           | 1.36           | 0.95           | 1.54           | 0.82           | 1.75           | 0.69           | 1.97           | 0.56           | 2.21           |
| 16  | 1.10           | 1.37           | 0.98           | 1.54           | 0.86           | 1.73           | 0.74           | 1.93           | 0.62           | 2.15           |
| 17  | 1.13           | 1.38           | 1.02           | 1.54           | 0.90           | 1.71           | 0.78           | 1.90           | 0.67           | 2.10           |
| 18  | 1.16           | 1.39           | 1.05           | 1.53           | 0.93           | 1.69           | 0.82           | 1.87           | 0.71           | 2.06           |
| 19  | 1.18           | 1.40           | 1.08           | 1.53           | 0.97           | 1.68           | 0.86           | 1.85           | 0.75           | 2.02           |
| 20  | 1.20           | 1.41           | 1.10           | 1.54           | 1.00           | 1.68           | 0.90           | 1.83           | 0.79           | 1.99           |
| 21  | 1.22           | 1.42           | 1.13           | 1.54           | 1.03           | 1.67           | 0.93           | 1.81           | 0.83           | 1.96           |
| 22  | 1.24           | 1.43           | 1.15           | 1.54           | 1.05           | 1.66           | 0.96           | 1.80           | 0.86           | 1.94           |
| 23  | 1.26           | 1.44           | 1.17           | 1.54           | 1.08           | 1.66           | 0.99           | 1.79           | 0.90           | 1.92           |
| 24  | 1.27           | 1.45           | 1.19           | 1.55           | 1.10           | 1.66           | 1.01           | 1.78           | 0.93           | 1.90           |
| 25  | 1.29           | 1.45           | 1.21           | 1.55           | 1.12           | 1.66           | 1.04           | 1.77           | 0.95           | 1.89           |
| 26  | 1.30           | 1.46           | 1.22           | 1.55           | 1.14           | 1.65           | 1.06           | 1.76           | 0.98           | 1.88           |
| 27  | 1.32           | 1.47           | 1.24           | 1.56           | 1.16           | 1.65           | 1.08           | 1.76           | 1.01           | 1.86           |
| 28  | 1.33           | 1.48           | 1.26           | 1.56           | 1.18           | 1.65           | 1.10           | 1.75           | 1.03           | 1.85           |
| 29  | 1.34           | 1.48           | 1.27           | 1.56           | 1.20           | 1.65           | 1.12           | 1.74           | 1.05           | 1.84           |
| 30  | 1.35           | 1.49           | 1.28           | 1.57           | 1.21           | 1.65           | 1.14           | 1.74           | 1.07           | 1.83           |
| 31  | 1.36           | 1.50           | 1.30           | 1.57           | 1.23           | 1.65           | 1.16           | 1.74           | 1.09           | 1.83           |
| 32  | 1.37           | 1.50           | 1.31           | 1.57           | 1.24           | 1.65           | 1.18           | 1.73           | 1.11           | 1.82           |
| 33  | 1.38           | 1.51           | 1.32           | 1.58           | 1.26           | 1.65           | 1.19           | 1.73           | 1.13           | 1.81           |
| 34  | 1.39           | 1.51           | 1.33           | 1.58           | 1.27           | 1.65           | 1.21           | 1.73           | 1.15           | 1.81           |
| 35  | 1.40           | 1.52           | 1.34           | 1.58           | 1.28           | 1.65           | 1.22           | 1.73           | 1.16           | 1.80           |
| 36  | 1.41           | 1.52           | 1.35           | 1.59           | 1.29           | 1.65           | 1.24           | 1.73           | 1.18           | 1.80           |
| 37  | 1.42           | 1.53           | 1.36           | 1.59           | 1.31           | 1.66           | 1.25           | 1.72           | 1.19           | 1.80           |
| 38  | 1.43           | 1.54           | 1.37           | 1.59           | 1.32           | 1.66           | 1.26           | 1.72           | 1.21           | 1.79           |
| 39  | 1.44           | 1.54           | 1.38           | 1.60           | 1.33           | 1.66           | 1.27           | 1.72           | 1.22           | 1.79           |
| 41  | 1.45           | 1.54           | 1.39           | 1.60           | 1.34           | 1.66           | 1.29           | 1.72           | 1.23           | 1.79           |
| 45  | 1.48           | 1.57           | 1.43           | 1.62           | 1.38           | 1.67           | 1.34           | 1.72           | 1.29           | 1.78           |
| 51  | 1.50           | 1.59           | 1.46           | 1.63           | 1.42           | 1.67           | 1.38           | 1.72           | 1.34           | 1.77           |
| 55  | 1.53           | 1.60           | 1.49           | 1.64           | 1.45           | 1.68           | 1.41           | 1.72           | 1.38           | 1.77           |
| 60  | 1.55           | 1.62           | 1.51           | 1.65           | 1.48           | 1.69           | 1.44           | 1.73           | 1.41           | 1.77           |
| 65  | 1.57           | 1.63           | 1.54           | 1.66           | 1.50           | 1.70           | 1.47           | 1.73           | 1.44           | 1.77           |
| 70  | 1.58           | 1.64           | 1.55           | 1.67           | 1.52           | 1.70           | 1.49           | 1.74           | 1.46           | 1.77           |
| 74  | 1.60           | 1.65           | 1.57           | 1.68           | 1.54           | 1.71           | 1.51           | 1.74           | 1.49           | 1.77           |
| 80  | 1.61           | 1.66           | 1.59           | 1.69           | 1.56           | 1.72           | 1.53           | 1.74           | 1.51           | 1.77           |
| 85  | 1.62           | 1.67           | 1.60           | 1.70           | 1.57           | 1.72           | 1.55           | 1.75           | 1.52           | 1.77           |
| 108 | 1.63           | 1.68           | 1.61           | 1.70           | 1.59           | 1.73           | 1.57           | 1.75           | 1.54           | 1.78           |
| 150 | 1.64           | 1.69           | 1.62           | 1.71           | 1.60           | 1.73           | 1.58           | 1.75           | 1.56           | 1.78           |
| 160 | 1.65           | 1.69           | 1.63           | 1.72           | 1.61           | 1.74           | 1.59           | 1.76           | 1.57           | 1.78           |

Sumber : Husein Umar, *Metode Riset Bisnis*, 2002 : 321



UNIVERSITAS ISLAM SULTAN AGUNG  
**FAKULTAS EKONOMI**  
SEMARANG

Bertaku mulai :  
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27 November 2018

## KARTU KONSULTASI SKRIPSI



Nama Mahasiswa ..... MUHAMMAD GITA BARI SETIAWAN .....  
Nomor Induk Mahasiswa : 31401730366 .....  
Fakultas : EKONOMI .....  
Jurusan : AKUNTANSI .....

