

LAMPIRAN

Lampiran 1 Daftar Sampel

No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	ALTO	Tri Banyan Tirta Tbk.
3	BTEK	Bumi Teknokultura Unggul Tbk.
4	BUDI	Budi Starch & Sweetener Tbk.
5	CEKA	Wilmar Cahaya Indonesia Tbk.
6	CINT	Chitose Internasional Tbk.
7	DLTA	Delta Djakarta Tbk.
8	DVLA	Darya-Varia Laboratoria Tbk.
9	GGRM	Gudang Garam Tbk.
10	HMSP	H.M. Sampoerna Tbk.
11	ICBP	Indofood CBP Sukses Makmur Tbk.
12	IIKP	Inti Agri Resources Tbk.
13	INAF	Indofarma (Persero) Tbk.
14	INDF	Indofood Sukses Makmur Tbk.
15	KAEF	Kimia Farma (Persero) Tbk.
16	KICI	Kedaung Indah Can Tbk.
17	KINO	Kino Indonesia Tbk.
18	KLBF	Kalbe Farma Tbk.
19	LMPI	Langgeng Makmur Industri Tbk.
20	MBTO	Marina Berto Tbk.
21	MERK	Merck Tbk.
22	MGNA	Magna Bintang Indonesia Tbk.
23	MLBI	Multi Bintang Indonesia Tbk.
24	MRAT	Mustika Ratu Tbk.
25	MYOR	Mayora Indah Tbk.
26	PSDN	Prasidha Aneka Niaga Tbk.
27	PYFA	Pyridam Farma Tbk.
28	RMBA	Bentoel Internasional Investama Tbk.
29	ROTI	Nippon Indosari Carpindo Tbk.
30	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
31	SKBM	Sekar Bumi Tbk.
32	SKLT	Sekar Laut Tbk.
33	STTP	Siantar Top Tbk.
34	TBLA	Tunas Baru Lampung Tbk.
35	TCID	Mandom Indonesia Tbk.
36	TSPC	Tampo Scan Pacific Tbk.
37	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk.
38	UNVR	Unilever Indonesia Tbk.

Lampiran 2 Large Positive Book-Tax Difference

No	KODE	2015	2016	2017	2018
1	ADES	0	0	0	0
2	ALTO	0	0	0	0
3	BTEK	0	1	1	1
4	BUDI	1	1	1	1
5	CEKA	0	0	0	0
6	CINT	0	0	0	0
7	DLTA	0	0	0	0
8	DVLA	0	0	0	0
9	GGRM	1	1	1	1
10	HMSP	0	0	0	1
11	ICBP	1	1	1	1
12	IKP	0	0	0	0
13	INAF	0	0	0	0
14	INDF	1	1	0	0
15	KAEF	0	0	0	1
16	KICI	0	0	0	0
17	KINO	0	0	0	0
18	KLBF	0	0	0	0
19	LMPI	0	0	0	0
20	MBTO	0	0	0	0
21	MERK	0	0	0	0
22	MGNA	0	0	0	0
23	MLBI	1	1	1	0
24	MRAT	0	0	0	0
25	MYOR	0	0	0	0
26	PSDN	0	0	0	0
27	PYFA	0	0	0	0
28	RMBA	0	0	0	0
29	ROTI	0	0	1	0
30	SIDO	0	0	0	0
31	SKBM	0	0	0	0
32	SKLT	0	0	0	0
33	STTP	0	0	0	0
34	TBLA	1	1	1	1
35	TCID	0	0	0	0
36	TSPC	0	0	0	0
37	ULTJ	1	0	0	0

38	UNVR	1	1	1	1
39	WIIM	0	0	0	0

Lampiran 3 Large Negative Book-Tax difference

No	KODE	2015	2016	2017	2018
1	ADES	1	1	1	1
2	ALTO	0	0	0	0
3	BTEK	0	0	0	0
4	BUDI	1	1	1	1
5	CEKA	1	0	0	0
6	CINT	0	0	0	0
7	DLTA	0	0	0	1
8	DVLA	0	0	0	0
9	GGRM	0	0	0	0
10	HMSP	0	0	0	0
11	ICBP	0	0	0	0
12	IKP	0	0	0	0
13	INAF	0	0	0	0
14	INDF	0	0	0	0
15	KAEF	0	0	0	0
16	KICI	0	0	0	0
17	KINO	0	0	0	0
18	KLBF	0	0	0	0
19	LMPI	1	1	1	1
20	MBTO	0	0	0	0
21	MERK	0	1	0	1
22	MGNA	0	0	0	0
23	MLBI	0	0	0	0
24	MRAT	0	0	0	0
25	MYOR	0	0	0	0
26	PSDN	0	0	0	0
27	PYFA	0	0	0	0
28	RMBA	0	1	1	0
29	ROTI	1	1	1	1
30	SIDO	0	0	0	0
31	SKBM	0	0	1	0
32	SKLT	0	0	0	0
33	STTP	0	1	1	1
34	TBLA	0	0	0	0
35	TCID	0	0	0	0
36	TSPC	0	0	0	0
37	ULTJ	0	0	0	0

38	UNVR	0	1	1	1
39	WIIM	0	0	0	0

Lampiran 4 Tingkat Hutang

No	KODE	2015	2016	2017	2018
1	ADES	0.49731	0.49916	0.49656	0.45316
2	ALTO	0.57045	0.58729	0.62206	0.10663
3	BTEK	0.83875	0.69038	0.62541	0.56236
4	BUDI	0.66158	0.60264	0.59356	0.63852
5	CEKA	0.56933	0.37732	0.35156	0.16451
6	CINT	0.17694	0.18257	0.19788	0.20901
7	DLTA	0.18174	0.1548	0.14632	0.15711
8	DVLA	0.29264	0.29502	0.3197	0.28676
9	GGRM	0.4015	0.37151	0.36807	0.34681
10	HMSP	0.15771	0.19604	0.20927	0.24128
11	ICBP	0.38304	0.35988	0.35722	0.33928
12	IKP	0.03873	0.23209	0.07975	0.07966
13	INAF	0.61355	0.58328	0.65591	0.65567
14	INDF	0.53043	0.46527	0.46831	0.48293
15	KAEF	0.42461	0.50756	0.57801	0.64521
16	KICI	0.30232	0.36335	0.38764	0.38575
17	KINO	0.44675	0.40567	0.36522	0.3912
18	KLBF	0.20138	0.18141	0.16383	0.15715
19	LMPI	0.49412	0.49631	0.54915	0.57991
20	MBTO	0.33085	0.37894	0.4713	0.53628
21	MERK	0.26199	0.21677	0.2734	0.58968
22	MGNA	0.69544	0.7351	0.76312	0.91903
23	MLBI	0.63516	0.63929	0.57575	0.59594
24	MRAT	0.24153	0.2359	0.26264	0.28114
25	MYOR	0.54204	0.51516	0.50694	0.5144
26	PSDN	0.47724	0.5713	0.56658	0.65184
27	PYFA	0.36717	0.36845	0.31779	0.36422
28	RMBA	1.24857	0.29913	0.36638	0.43776
29	ROTI	0.56083	0.50585	0.3815	0.33613
30	SIDO	0.07074	0.07689	0.08306	0.13034
31	SKBM	0.54991	0.63222	0.36955	0.41256
32	SKLT	0.59682	0.47883	0.51662	0.54605
33	STTP	0.47446	0.49987	0.40883	0.37428
34	TBLA	0.68995	0.72845	0.71479	0.70724
35	TCID	0.17637	0.18395	0.21318	0.19331
36	TSPC	0.30989	0.29617	0.31647	0.30967
37	ULTJ	0.20974	0.17691	0.18859	0.14056

38	UNVR	0.69311	0.71908	0.72637	0.61184
39	WIIM	0.29716	0.26783	0.20202	0.19938

Lampiran 5 Ukuran Perusahaan

No	KODE	2015	2016	2017	2018
1	ADES	27.2052	27.3664	27.4569	27.5046
2	ALTO	27.7967	27.7838	27.7348	27.7352
3	BTEK	26.9286	29.2161	29.2999	29.273
4	BUDI	28.8146	28.7066	28.7092	28.8527
5	CEKA	28.027	27.9859	27.9622	27.7871
6	CINT	26.6708	26.7131	26.8899	26.9205
7	DLTA	20.7609	20.9037	21.0166	21.1443
8	DVLA	27.9504	28.0572	28.1263	28.1515
9	GGRM	31.7821	31.7734	31.8321	31.8665
10	HMSP	31.2689	31.3807	31.3955	31.4727
11	ICBP	30.9105	30.9949	31.0848	31.1681
12	IKP	26.5284	26.623	26.4724	26.4207
13	INAF	28.0587	27.9543	28.0562	27.9973
14	INDF	32.151	32.0399	32.1077	32.201
15	KAEF	28.8054	29.1598	29.4387	29.8781
16	KICI	25.6199	25.6635	25.73	25.7608
17	KINO	28.7977	28.8202	28.8059	28.9098
18	KLBF	30.2482	30.354	30.4414	30.5295
19	LMPI	27.3992	27.4208	27.4502	27.3911
20	MBTO	27.1985	27.2885	27.3834	27.1972
21	MERK	20.2795	20.4275	20.5572	20.9568
22	MGNA	26.8506	26.3095	26.1439	26.0437
23	MLBI	28.3734	28.453	28.5513	28.6921
24	MRAT	26.932	26.9034	26.9326	26.9614
25	MYOR	30.0596	30.19	30.3334	30.4984
26	PSDN	27.1536	27.2061	27.2614	27.271
27	PYFA	25.7981	25.8416	25.7957	25.9547
28	RMBA	30.17	30.2316	30.276	30.331
29	ROTI	28.6266	28.7025	29.1483	29.1112
30	SIDO	28.6593	28.7255	28.781	28.8363
31	SKBM	27.3625	27.6327	28.1153	28.2028
32	SKLT	26.6558	27.0658	27.1789	27.3397
33	STTP	28.2831	28.4796	28.4822	28.5985
34	TBLA	29.8593	30.1645	30.2718	30.4246
35	TCID	28.3644	28.4127	28.4904	28.5251
36	TSPC	29.4691	29.5159	29.6372	29.6941
37	ULTJ	28.8951	29.0754	29.2772	29.3459

38	UNVR	30.3866	30.4492	30.5705	30.6026
39	WIIM	27.9257	27.9338	27.8345	27.8586

Lampiran 6 Arus Kas Operasi

No	KODE	2015	2016	2017	2018
1	ADES	0.02251	0.14785	0.08848	0.14693
2	ALTO	0.00287	0.00735	0.01125	0.00607
3	BTEK	-0.0124	0.02844	-0.0306	0.21032
4	BUDI	0.02974	0.09926	0.02493	0.00823
5	CEKA	0.08895	0.07106	0.12573	0.22245
6	CINT	0.0307	0.0765	0.05192	-0.0332
7	DLTA	0.18152	0.15638	0.18866	0.15712
8	DVLA	0.12906	0.08172	0.10168	-0.0271
9	GGRM	0.01604	0.07433	0.08274	0.12357
10	HMSP	-0.0726	0.23119	0.2585	0.33841
11	ICBP	0.09032	0.11165	0.11104	0.08338
12	IKP	0.02048	0.00803	0.0009	0.00887
13	INAF	0.08522	-0.2345	0.0959	-0.0515
14	INDF	0.02704	0.0565	0.04542	0.03574
15	KAEF	0.02806	0.06709	-0.0185	0.0087
16	KICI	-0.0382	-0.0064	0.03264	-0.0099
17	KINO	-0.0456	-0.008	0.06457	0.01516
18	KLBF	0.13097	0.09323	0.07345	0.1081
19	LMPI	-0.0016	0.02155	-0.0201	0.05281
20	MBTO	-0.0027	0.00357	-0.0446	0.00981
21	MERK	0.2306	-0.0319	0.07444	0.12337
22	MGNA	0.06314	0.443	0.77041	-0.1104
23	MLBI	0.35251	0.40017	0.34806	0.33411
24	MRAT	-0.0247	-0.0376	-0.0251	-0.0152
25	MYOR	0.24009	0.0878	0.12411	-0.0092
26	PSDN	-0.0521	-0.0029	-0.067	-0.0101
27	PYFA	0.08898	0.0308	0.11568	0.01048
28	RMBA	-0.1992	-0.2422	-0.0052	-0.0197
29	ROTI	0.24506	0.17274	0.09242	0.05375
30	SIDO	0.1101	0.10657	0.15598	0.19247
31	SKBM	0.06408	-0.0503	-0.0685	-0.0369
32	SKLT	0.05581	-0.0084	-0.0041	0.00942
33	STTP	0.07738	0.05248	0.09764	0.06666
34	TBLA	-0.036	0.04473	0.15745	0.01719
35	TCID	0.03957	0.09596	0.12281	0.05447
36	TSPC	0.15216	0.10099	0.09831	0.07324
37	ULTJ	0.13415	0.13126	0.14613	0.14817

38	UNVR	0.27472	0.26891	0.24821	0.24782
39	WIIM	0.08025	0.12255	0.16803	0.12566

Lampiran 7 AkruaI

No	KODE	2015	2016	2017	2018
1	ADES	0.00834	-0.0839	-0.0505	-0.0938
2	ALTO	-0.024	-0.0305	-0.0679	-0.0443
3	BTEK	0.01298	-0.028	0.02249	-0.1956
4	BUDI	-0.0205	-0.0755	-0.0046	0.00588
5	CEKA	-0.0365	0.02665	-0.0821	-0.1521
6	CINT	0.01127	-0.0533	-0.0093	0.0441
7	DLTA	-0.8489	-0.0152	-0.6386	0.06482
8	DVLA	-0.0763	-0.009	-0.0355	0.10094
9	GGRM	0.05676	-0.0066	-0.0061	-0.0527
10	HMSP	0.24457	-0.021	-0.0654	-0.1426
11	ICBP	-0.0251	-0.039	-0.0579	-0.0062
12	IKP	-0.0707	-0.0847	-0.0434	-0.0652
13	INAF	-0.0784	0.21644	-0.134	0.03126
14	INDF	-0.0173	-0.03	-0.0258	-0.0202
15	KAEF	0.02904	0.02433	0.06122	0.01612
16	KICI	0.03298	-0.0009	0.02123	-0.0102
17	KINO	0.12004	0.03588	-0.0475	0.017
18	KLBF	-0.0319	0.01173	0.02712	-0.0167
19	LMPI	-0.0161	-0.025	-0.0344	-0.1269
20	MBTO	-0.033	0.00646	-0.0204	-0.2086
21	MERK	-0.1027	0.13813	0.01486	-0.1482
22	MGNA	-0.0616	-0.7057	-0.9416	-0.07
23	MLBI	-0.203	-0.0795	-0.0077	-0.0834
24	MRAT	0.02423	0.02053	0.01889	0.00661
25	MYOR	-0.0601	0.05038	0.0611	0.09132
26	PSDN	-0.0398	-0.0679	0.07438	-0.0948
27	PYFA	-0.0797	-0.0136	-0.0841	0.01885
28	RMBA	-0.0364	0.07565	-0.0567	-0.0404
29	ROTI	-0.0937	-0.0501	-0.0512	-0.0294
30	SIDO	-0.0026	0.00959	-0.0336	-0.0504
31	SKBM	-0.0435	0.04724	0.07191	0.03716
32	SKLT	-0.047	0.02727	0.02669	0.02432
33	STTP	-0.0073	0.00266	-0.0313	-0.0038
34	TBLA	0.05459	0.02042	-0.0687	0.04718
35	TCID	0.1968	-0.0349	-0.0793	-0.0151
36	TSPC	-0.0841	-0.0363	-0.0456	-0.0239
37	ULTJ	-0.0234	-0.0235	-0.0758	0.01463

38	UNVR	-0.0242	-0.0107	-0.005	0.09889
39	WIIM	0.05489	-0.0335	-0.1384	-0.0703

Lampiran 8 Persistensi Laba

No	KODE	2015	2016	2017	2018
1	ADES	0.00397	0.02275	-0.0125	0.02152
2	ALTO	-0.0246	0.02103	-0.0497	0.02167
3	BTEK	0.00646	0.00042	-0.0082	0.023
4	BUDI	0.00264	0.00024	0.00278	0.00317
5	CEKA	0.05748	0.10067	-0.1024	-0.0169
6	CINT	0.01046	-0.0315	0.02129	-0.033
7	DLTA	-0.1251	0.06416	0.0313	0.04741
8	DVLA	0.02738	0.0457	0.00715	0.02775
9	GGRM	0.02174	0.0047	0.02255	0.00062
10	HMSP	0.00564	0.07243	-0.0027	0.02288
11	ICBP	0.02124	0.03389	0.00687	0.03609
12	IKP	-0.015	-0.034	0.04805	0.00083
13	INAF	0.00418	-0.024	-0.0248	0.02185
14	INDF	-0.015	0.02949	0.00311	-0.0022
15	KAEF	-0.0018	0.00973	0.01094	0.01353
16	KICI	-0.0303	-0.0153	0.06733	-0.0763
17	KINO	0.06211	-0.0358	-0.0242	0.01654
18	KLBF	-0.0033	0.02432	0.00903	0.00359
19	LMPI	0.00482	0.00532	-0.0549	-0.0309
20	MBTO	-0.0374	0.0403	-0.0556	-0.1906
21	MERK	-0.0187	0.0282	-0.0108	-0.1232
22	MGNA	-0.0024	-0.2809	0.16452	-0.0167
23	MLBI	-0.1917	0.28334	0.1832	-0.0374
24	MRAT	-0.0154	-0.0131	0.00548	0.00632
25	MYOR	0.08567	-0.0013	0.02288	0.01109
26	PSDN	-0.0238	0.03505	0.09232	-0.1081
27	PYFA	0.00215	0.01496	0.01596	0.00918
28	RMBA	-0.0198	0.04062	0.07038	0.00508
29	ROTI	0.04633	-0.003	-0.0402	0.00018
30	SIDO	0.00417	0.02299	0.01672	0.05571
31	SKBM	-0.0749	-0.0228	0.00059	-0.0061
32	SKLT	0.00884	-0.0039	0.00346	0.01632
33	STTP	0.03336	-0.0061	0.03022	0.01374
34	TBLA	-0.0322	0.04283	0.03151	-0.0123
35	TCID	0.1641	-0.1655	0.00915	-0.0035
36	TSPC	-0.005	0.0018	0.00338	-0.0021
37	ULTJ	0.09201	0.05468	0.01807	-0.0139

38	UNVR	-0.0062	0.04433	0.0423	0.14414
39	WIIM	0.0208	-0.0305	-0.067	0.01293

Lampiran 9 Analisis Statistik Deskriptif

	Minimum	Maximum	Mean	Std. Deviation	N
Persistensi Laba	-.28	.28	.0049	.06049	156
LPBTD	0	1	.2051	.40510	156
LNBTD	0	1	.1859	.39028	156
HT	.04	1.25	.4153	.20046	156
SIZE	20.28	32.20	28.1756	2.35331	156
CFO	-.24	.77	.0759	.12076	156
ACC	-.94	.24	.0377	.13986	156

Lampiran 10 Uji Asumsi Klasik

a. Uji Normalitas sebelum *outlier*

		Unstandardized Residual
N		156
Normal Parameters ^{ab}	Mean	0.0000000
	Std.Deviation	0.05359824
Most Exstrame Deferences	Absolute	0.154
	Positive	0.154
	Negative	-0.145
Test Statistic		0.154
Asymp.Sig. (2-tailed)		0.000

b. Uji Normalitas setelah *outlier*

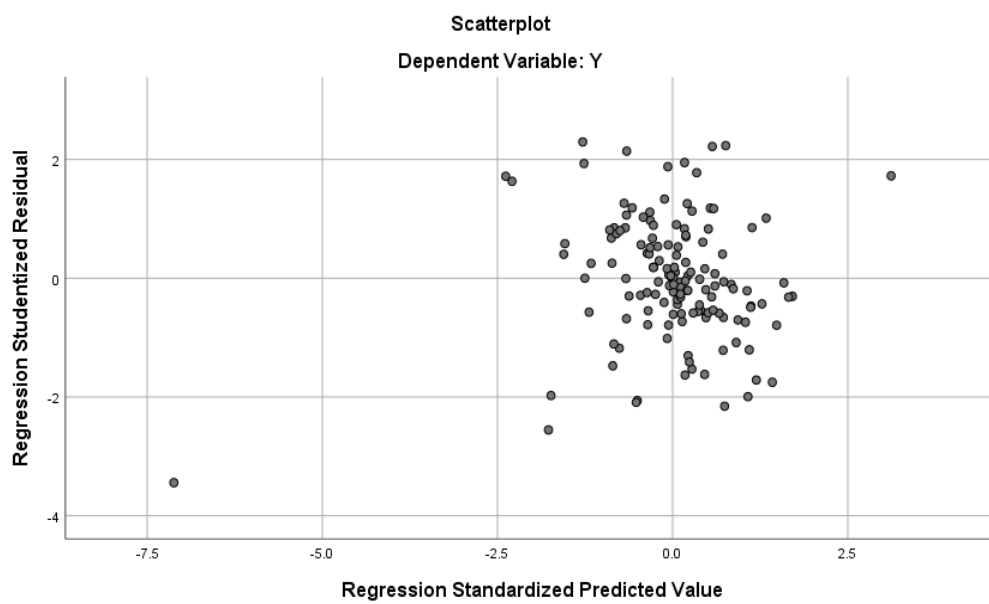
		Unstandardized Residual
N		141
Normal Parameters ^{ab}	Mean	0.0000000
	Std.Deviation	0.03018518
Most Exstrame Deferences	Absolute	0.065
	Positive	0.051
	Negative	-0.065
Test Statistic		0.065
Asymp.Sig. (2-tailed)		0.200

c. Uji Multikolonieritas

	Collinearity Statistic	
	Tolerance	VIF
(Constant)		
X1a	0,680	1,470
X1b	0,852	1,174
X2	0,732	1,366
X3	0,704	1,420
X4a	0,525	1,903
X4b	0,585	1,709

d. Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.698	0.488	0.465	0.03085	2.131

e. Uji Heteroskedastisitas

Lampiran 11 Analisis Regresi Linear Berganda

Model		Unstandarized Coefficients		Standardrized Coefficients Beta	t	Sig
		B	Std. Error			
1	(Constant)	0.044	0.038		-1.163	0.247
	X1a	0.007	0.008	0.006	0.878	0.382
	X1b	0.005	0.007	0.043	0.640	0.523
	X2	-0.019	0.015	-0.090	-1.251	0.213
	X3	0.002	0.001	0.093	1.269	0.207
	X4a	0.189	0.037	0.437	5.119	0.000
	X4b	0.394	0.042	0.768	9.497	0.000

Lampiran 12 Uji Kelayakan Model

1. Uji Simultan F (Uji Statistik F)

Model		Sum of Square	Df	Mean Square	F	Sig.
1	Regression	0.121	6	0.020	21.261	0.000
	Residual	0.128	134	0.001		
	Total	0.249	140			

2. Uji Koefisien Determinasi (R^2)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0.698	0.488	0.465	0.03085

3. Uji Statistik t

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig
		B	Std. Error			
1	(Constant)	0.044	0.038		-1.163	0.247
	X1a	0.007	0.008	0.006	0.878	0.382
	X1b	0.005	0.007	0.043	0.640	0.523
	X2	-0.019	0.015	-0.090	-1.251	0.213
	X3	0.002	0.001	0.093	1.269	0.207
	X4a	0.189	0.037	0.437	5.119	0.000
	X4b	0.394	0.042	0.768	9.497	0.000