

LAMPIRAN - LAMPIRAN

Lampiran 1. Daftar Sampel Perusahaan

Sub Sektor	No	Kode dan Nama Perusahaan
Sektor Industri Dasar & Kimia		
Semen	1	INTP (Indocement Tunggal Perkasa Tbk)
	2	WTON (Wijaya Karya Beton Tbk)
Keramik, Porse- len dan Kaca	3	ARNA (Arwana Citramulia Tbk)
	4	MLIA (Mulia Industrindo Tbk)
	5	TOTO (Surya Toto Indonesia Tbk)
Logam dan Se- jenisnya	6	ALKA (Alakasa Industrindo Tbk)
	7	INAI (Indal Aluminium Industry Tbk)
	8	ISSP (Steel Pipe Industry of Indonesia Tbk)
	9	LION (Lion Metal Works Tbk)
	10	PICO (Pelangi Indah Canindo Tbk)
Kimia	11	LMSH (Lionmesh Prima Tbk)
	12	AGII (Aneka Gas Industri Tbk)
	13	BUDI (Budi Starch and Sweetener Tbk)
	14	DPNS (Duta Pertiwi Nusantara Tbk)
	15	EKAD (Ekadharmas International Tbk)
	16	INCI (Intan Wijaya International Tbk)
Plastik dan Ke- masan	17	MDKI (Emdeki Utama Tbk)
	18	IGAR (Champion Pacific Indonesia Tbk)
	19	IMPC (Impack Pratama Industri Tbk)
	20	TALF (Tunas Alfin Tbk)
Pakan Ternak	21	TRST (Trias Sentosa Tbk)
	22	CPIN (Charoen Pokphand Indonesia Tbk)
	23	JPFA (Japfa Comfeed Indonesia Tbk)
Pulpen & Kertas	24	MAIN (Malindo Feedmill Tbk)
	25	ALDO (Alkindo Naratama Tbk)
	26	KDSI (Kedawung Setia Industrial Tbk)
Dasar & Kimia Lainnya	27	SPMA (Suparma Tbk)
	28	INCF (Indo Komoditi Korpora Tbk)
Sektor Aneka Industri		
Otomotif &	29	ASII (Astra International Tbk)

Komponen	30	AUTO (Astra Otoparts Tbk)
	31	INDS (Indospring Tbk)
Tekstil & Gar- men	32	RICY (Ricky Putra Globalindo Tbk)
	33	STAR (Star Petrochem Tbk)
	34	UNIT (Nusantara Inti Corpora Tbk)
Kabel	35	JECC (Jembo Cable Company Tbk)
	36	KBLI (KMI Wire & Cable Tbk)
	37	SCCO (Supreme Cable Manufacturing Corporation Tbk)
	38	VOKS (Voksel Electric Tbk)
Sektor Aneka Baarang Konsumsi		
Makanan & Mi- numan	39	CEKA (Cahaya Kalbar Tbk)
	40	CLEO (Sariguna Primatirta Tbk)
	41	DLTA (Delta Djakarta Tbk)
	42	ICBP (Indofood CBP Sukses Makmur Tbk)
	43	INDF (Indofood Sukses Makmur Tbk)
	44	MYOR (Mayora Indah Tbk)
	45	ROTI (Nippon Indosari Corpindo Tbk)
	46	SKBM (Sekar Bumi Tbk)
	47	ULTJ (Ultra Jaya Milk Industry and Trading Company Tbk)
Rokok	48	GGRM (Gudang Garam Tbk)
	49	HMSP (Hanjaya Mandala Sampoerna Tbk)
	50	WIIM (Wismilak Inti Makmur Tbk)
Farmasi	51	DVLA (Darya Varia Laboratoria Tbk)
	52	KAEF (Kimia Farma Tbk)
	53	KLBF (Kalbe Farma Tbk)
	54	MERK (Merck Indonesia Tbk)
	55	PYFA (Pyridam Farma Tbk)
	56	SIDO (Industri Jamu dan Farmasi Sido Tbk)
	57	TSPC (Tempo Scan Pacific Tbk)
Kosmetik & Ba- rang Keperluan Rumah Tangga	58	ADES (Akasha Wira International Tbk)
	59	KINO (Kino Indonesia Tbk)
	60	TCID (Mandom Indonesia Tbk)
	61	UNVR (Unilever Indonesia Tbk)
Peralatan Ru- mah Tangga	62	CINT (Chitose International Tbk)
Jumlah	62	

Lampiran 2. Hasil Tabulasi Data

No	Kode Perusahaan	Tahun	ATR	ALPA	Σ KA	QI
1	INTP	2016	3.967	0.141	3	0.973
2	WTON	2016	0.445	-0.056	3	-0.194
3	ARNA	2016	0.996	-0.021	4	0.669
4	MLIA	2016	0.378	0.226	3	1.710
5	TOTO	2016	1.092	-0.077	3	1.153
6	ALKA	2016	0.585	1.498	3	2.754
7	INAI	2016	0.721	0.045	3	-1.811
8	ISSP	2016	0.292	0.044	3	-1.040
9	LION	2016	2.533	0.037	3	1.098
10	PICO	2016	0.506	0.010	2	0.119
11	LMSH	2016	1.566	-0.024	3	0.880
12	AGII	2016	0.902	-0.099	3	0.378
13	BUDI	2016	0.587	0.207	3	1.745
14	DPNS	2016	12.410	0.065	3	1.150
15	EKAD	2016	0.632	0.004	3	0.709
16	INCI	2016	4.508	-0.034	3	-0.545
17	MDKI	2016	1.559	0.272	3	0.993
18	IGAR	2016	4.027	-0.006	3	-0.006
19	IMPC	2016	2.317	0.031	3	0.753
20	TALF	2016	1.660	0.001	3	0.512
21	TRST	2016	0.614	1.572	3	4.025
22	CPIN	2016	1.252	-0.113	4	0.941
23	JPFA	2016	1.012	-0.009	3	0.943
24	MAIN	2016	0.832	0.230	5	0.543
25	ALDO	2016	1.005	0.022	3	0.881
26	KDSI	2016	0.775	0.002	3	0.829
27	SPMA	2016	1.239	-0.272	3	1.546
28	INCF	2016	0.498	0.116	3	-2.109
29	ASII	2016	1.040	0.048	4	1.107
30	AUTO	2016	0.945	-0.074	3	2.368
31	INDS	2016	1.723	0.120	3	2.141
32	RICY	2016	0.538	-0.035	3	1.228

33	STAR	2016	1.736	0.138	3	1.259
34	UNIT	2016	0.385	0.027	3	1.152
35	JECC	2016	0.748	0.017	3	0.773
36	KBLI	2016	2.517	0.082	3	0.968
37	SCCO	2016	1.392	0.003	3	1.275
38	VOKS	2016	0.876	-0.131	3	0.649
39	CEKA	2016	1.085	0.135	3	0.553
40	CLEO	2016	0.299	0.011	3	1.826
41	DLTA	2016	6.270	-0.040	3	0.884
42	ICBP	2016	1.926	-0.023	3	0.943
43	INDF	2016	1.067	0.007	3	0.866
44	MYOR	2016	1.703	-0.010	3	0.285
45	ROTI	2016	2.804	-0.170	3	0.936
46	SKBM	2016	0.599	0.268	3	-0.584
47	ULTJ	2016	3.562	-0.018	3	0.876
48	GGRM	2016	0.203	0.002	3	0.685
49	HMSP	2016	2.210	0.003	3	0.879
50	WIIM	2016	0.744	0.009	3	1.017
51	DVLA	2016	2.295	-0.053	3	0.921
52	KAEF	2016	1.143	-0.019	4	0.447
53	KLBF	2016	2.688	-0.017	3	0.722
54	MERK	2016	2.300	0.030	3	0.793
55	PYFA	2016	1.128	-0.094	4	0.670
56	SIDO	2016	6.848	-0.008	3	1.111
57	TSPC	2016	1.828	-0.001	3	0.711
58	ADES	2016	1.147	-0.039	3	1.802
59	KINO	2016	1.201	0.051	3	0.050
60	TCID	2016	3.091	-0.022	3	1.120
61	UNVR	2016	0.393	0.002	3	0.768
62	CINT	2016	1.896	0.059	3	1.615
63	INTP	2017	3.172	0.050	3	1.484
64	WTON	2017	0.787	-0.038	3	1.049
65	ARNA	2017	1.296	0.000	4	1.315
66	MLIA	2017	0.515	0.093	3	0.842
67	TOTO	2017	1.210	-0.033	3	0.887
68	ALKA	2017	1.121	-0.013	3	-0.170
69	INAI	2017	0.750	0.050	3	0.590
70	ISSP	2017	0.446	0.347	2	2.995
71	LION	2017	2.176	0.088	3	0.642

72	PICO	2017	0.724	0.088	2	-0.699
73	LMSH	2017	2.596	0.001	3	0.895
74	AGII	2017	1.126	-0.136	3	0.241
75	BUDI	2017	0.574	0.186	3	0.379
76	DPNS	2017	7.436	0.063	3	-0.528
77	EKAD	2017	2.649	0.020	3	0.508
78	INCI	2017	4.247	0.008	3	0.555
79	MDKI	2017	3.483	-0.074	3	0.443
80	IGAR	2017	4.749	0.018	3	0.913
81	IMPC	2017	2.040	0.030	3	0.109
82	TALF	2017	1.432	-0.007	3	0.025
83	TRST	2017	0.577	2.053	3	5.739
84	CPIN	2017	1.193	-0.011	4	0.437
85	JPFA	2017	1.001	0.010	3	0.343
86	MAIN	2017	0.529	19.167	5	1.816
87	ALDO	2017	0.899	0.058	3	0.265
88	KDSI	2017	0.730	-0.010	3	-0.470
89	SPMA	2017	0.364	-0.219	3	0.761
90	INCF	2017	0.472	0.217	3	1.873
91	ASII	2017	1.033	0.006	4	1.146
92	AUTO	2017	1.006	-0.036	3	1.138
93	INDS	2017	3.367	0.103	3	1.944
94	RICY	2017	0.529	0.058	3	2.170
95	STAR	2017	2.546	0.470	3	3.756
96	UNIT	2017	0.428	0.096	3	0.160
97	JECC	2017	0.596	0.020	3	0.507
98	KBLI	2017	1.101	0.001	3	-0.195
99	SCCO	2017	1.355	0.007	3	-0.312
100	VOKS	2017	0.805	0.015	3	0.251
101	CEKA	2017	1.290	-0.014	3	1.297
102	CLEO	2017	0.685	0.009	3	1.015
103	DLTA	2017	7.357	0.014	3	1.032
104	ICBP	2017	1.951	0.017	3	0.991
105	INDF	2017	1.055	-0.013	3	0.749
106	MYOR	2017	1.978	-0.009	3	0.518
107	ROTI	2017	2.210	-0.416	3	1.441
108	SKBM	2017	1.062	0.209	3	-1.903
109	ULTJ	2017	3.360	-0.011	3	1.108
110	GGRM	2017	0.258	0.004	3	0.730

111	HMSP	2017	2.492	0.000	3	0.954
112	WIIM	2017	1.200	0.047	3	4.405
113	DVLA	2017	2.201	-0.016	3	1.049
114	KAEF	2017	1.042	-0.015	4	0.010
115	KLBF	2017	2.912	0.003	3	0.636
116	MERK	2017	1.518	0.006	3	0.028
117	PYFA	2017	1.864	-0.054	4	1.735
118	SIDO	2017	7.965	-0.037	3	1.001
119	TSPC	2017	1.783	0.012	3	0.858
120	ADES	2017	0.761	0.114	3	1.178
121	KINO	2017	1.300	0.099	3	1.286
122	TCID	2017	3.286	0.040	3	1.614
123	UNVR	2017	0.443	0.007	3	0.743
124	CINT	2017	1.797	-0.005	3	0.909
125	INTP	2018	3.224	0.089	3	1.848
126	WTON	2018	0.889	0.000	3	1.001
127	ARNA	2018	1.477	-0.014	3	1.605
128	MLIA	2018	1.467	0.473	3	0.526
129	TOTO	2018	1.400	-0.023	3	1.258
130	ALKA	2018	1.100	-0.015	3	2.607
131	INAI	2018	0.803	-0.048	3	1.421
132	ISSP	2018	0.381	0.182	3	-1.380
133	LION	2018	2.449	0.125	3	0.436
134	PICO	2018	0.622	0.140	3	1.286
135	LMSH	2018	3.460	0.013	3	-0.408
136	AGII	2018	0.871	-0.086	3	0.340
137	BUDI	2018	0.543	0.270	3	0.134
138	DPNS	2018	5.289	-0.012	3	-1.043
139	EKAD	2018	2.712	0.020	3	0.608
140	INCI	2018	2.114	0.037	3	0.619
141	MDKI	2018	4.229	-0.077	3	0.832
142	IGAR	2018	3.145	0.025	3	0.035
143	IMPC	2018	1.976	0.016	3	0.226
144	TALF	2018	1.319	0.012	3	0.476
145	TRST	2018	0.568	0.752	3	1.512
146	CPIN	2018	1.678	-0.007	3	0.776
147	JPFA	2018	0.893	-0.030	3	0.479
148	MAIN	2018	0.940	0.007	5	0.898
149	ALDO	2018	0.989	-0.003	3	0.253

150	KDSI	2018	0.629	-0.015	3	0.646
151	SPMA	2018	1.747	-0.158	3	1.066
152	INCF	2018	0.894	-0.188	3	0.570
153	ASII	2018	0.920	0.004	4	1.031
154	AUTO	2018	0.871	-0.043	3	1.864
155	INDS	2018	3.562	-0.029	3	0.902
156	RICY	2018	0.528	0.063	3	1.309
157	STAR	2018	2.634	0.042	3	1.321
158	UNIT	2018	0.467	0.111	3	0.216
159	JECC	2018	0.627	0.013	3	0.035
160	KBLI	2018	1.516	-0.015	3	0.242
161	SCCO	2018	1.229	0.003	3	-0.326
162	VOKS	2018	0.898	0.018	3	0.292
163	CEKA	2018	3.010	-0.029	3	2.099
164	CLEO	2018	0.856	-0.004	3	1.220
165	DLTA	2018	6.130	-0.021	3	0.864
166	ICBP	2018	1.399	-0.011	3	0.722
167	INDF	2018	0.693	-0.010	3	0.649
168	MYOR	2018	1.951	-0.010	3	0.175
169	ROTI	2018	3.447	-0.493	3	1.522
170	SKBM	2018	0.892	0.218	3	-1.212
171	ULTJ	2018	3.282	-0.001	3	0.645
172	GGRM	2018	0.306	0.001	3	1.006
173	HMSP	2018	2.575	-0.002	3	1.196
174	WIIM	2018	1.574	0.044	3	2.701
175	DVLA	2018	2.215	0.020	3	0.100
176	KAEF	2018	0.944	-0.009	4	0.338
177	KLBF	2018	3.138	0.004	3	0.862
178	MERK	2018	0.991	0.002	3	0.006
179	PYFA	2018	1.503	-0.048	4	0.333
180	SIDO	2018	3.357	-0.014	3	1.027
181	TSPC	2018	1.777	0.007	3	0.554
182	ADES	2018	0.972	0.102	3	1.609
183	KINO	2018	1.107	0.073	3	0.444
184	TCID	2018	1.673	-0.006	3	1.045
185	UNVR	2018	0.509	-0.003	3	0.645
186	CINT	2018	1.103	-0.090	3	-0.462

Lampiran 3. Hasil Output SmartPLS 3.0

A. Final Result PLSAlgorithm

1. PathCoefficients

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	Kualitas Laba
Alokasi Pajak Antar Periode				0,219
Komite Audit				0,773
Likuiditas				0,618
Kualitas Laba				

2. Total Effects

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	kualitas laba
Alokasi Pajak Antar Periode				-0.219
Komite Audit				0.773
Likuiditas				0.618
kualitas laba				

3. Outer Loadings

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	Kualitas Laba
ALPA	1,000			
ΣKA		1,000		
ATR			1,000	
QI				1,000

4. Outer Weight

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	Kualitas Laba
ALPA	1,000			
ΣKA		1,000		
ATR			1,000	
QI				1,000

B. Final Result Bootstrapping

1. Path Coefficients

Mean, STDEV, T-Values, P-Values

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Alokasi Pajak Antar Periode	1,000	1,000	1,000	1,000
Komite Audit	1,000	1,000	1,000	1,000
Likuiditas	1,000	1,000	1,000	1,000
kualitas laba	1,000	1,000	1,000	1,000

C. Quality Criteria PLS Algorithm

1. R-Square

	R Square	Adjusted R Square
Kualitas Laba	0,867	0,865

2. Construct Reability and Validity

	Cronbach's Alpha	rho_A	Reliabilitas Komposit	Rata-rata Varians Diekstrak (AVE)
Alokasi Pajak Antar Periode	1,000	1,000	1,000	1,000
Komite Audit	1,000	1,000	1,000	1,000
Likuiditas	1,000	1,000	1,000	1,000
Kualitas Laba	1,000	1,000	1,000	1,000

3. Discriminant Validity

Fornell-Larcker-Criterion

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	kualitas laba
Alokasi Pajak Antar Periode	1.000			
Komite Audit	-0.019	1.000		
Likuiditas	0.603	-0.004	1.000	
Kualitas Laba	0.139	0.775	0.483	1.000

Cross Loadings

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	kualitas laba
ALPA	1.000	-0.019	0.603	0.139
ΣKA	-0.019	1.000	-0.004	0.775
QI	0.139	0.775	0.483	1.000
ATR	0.603	-0.004	1.000	0.483

4. Collinearity Statistics (VIF)

Outer VIF Values

	VIF
ALPA	1.000
ΣKA	1.000
QI	1.000
ATR	1.000

Inner VIF Values

	Alokasi Pajak Antar Periode	Komite Audit	Likuiditas	kualitas laba
Alokasi Pajak Antar Periode				1.573
Komite Audit				1.000
Likuiditas				1.572
kualitas laba				

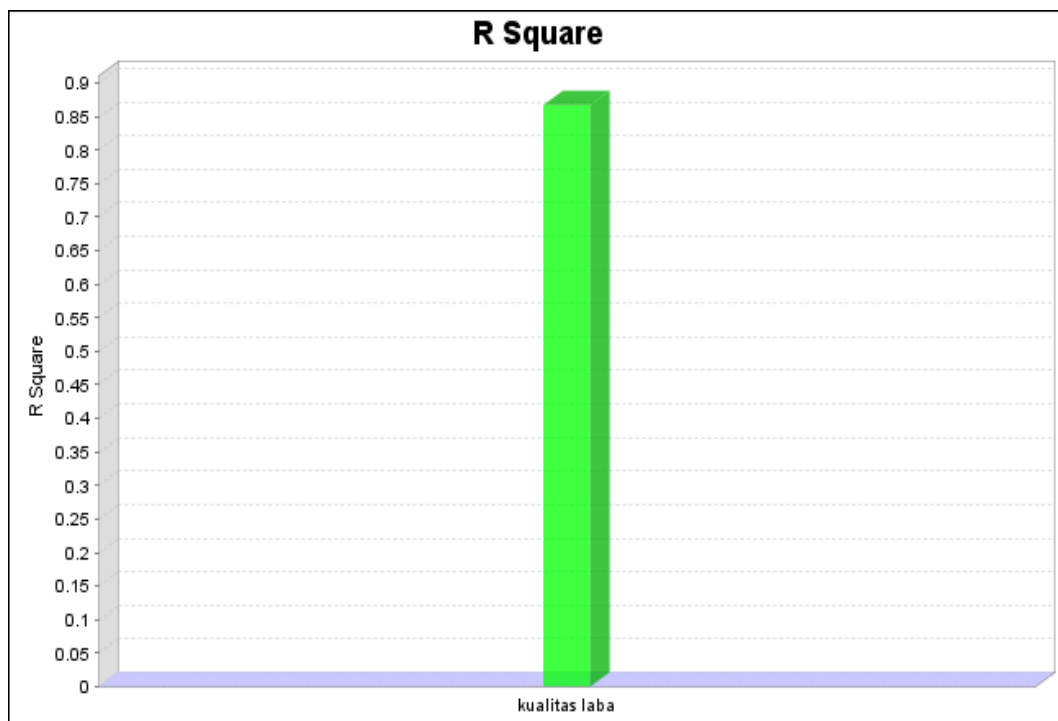
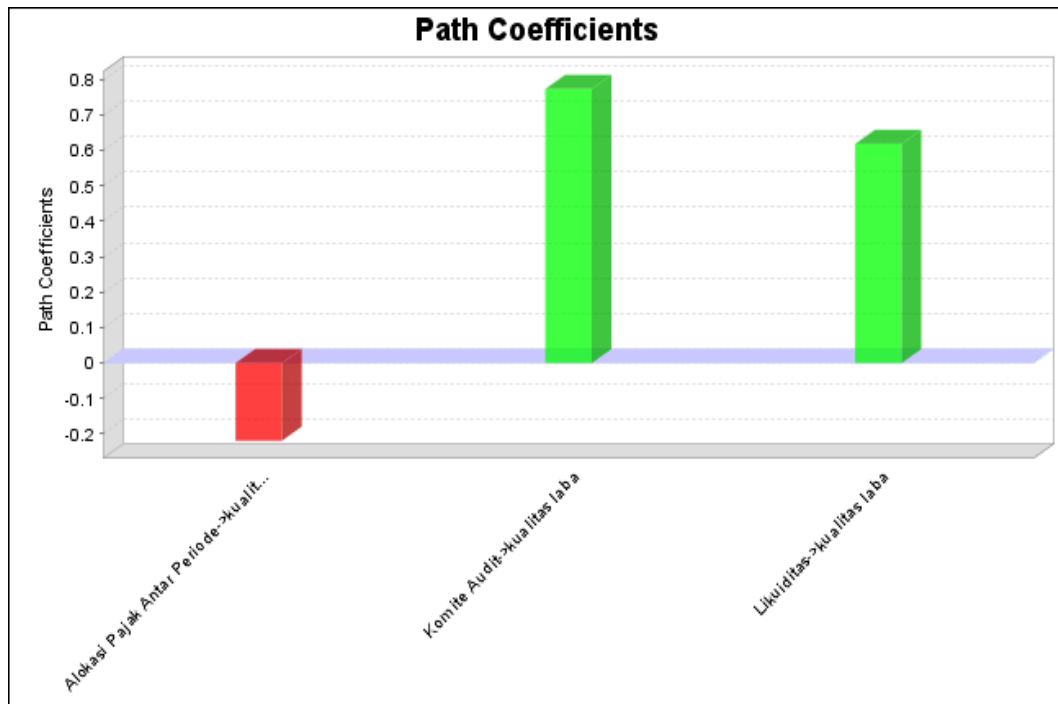
5. Model Fit

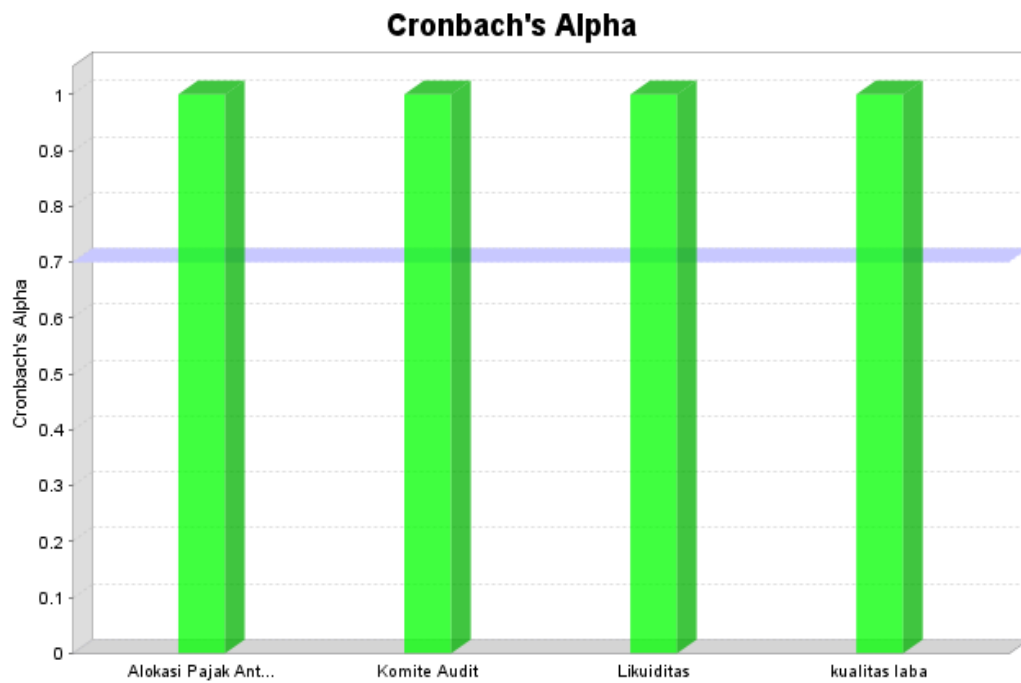
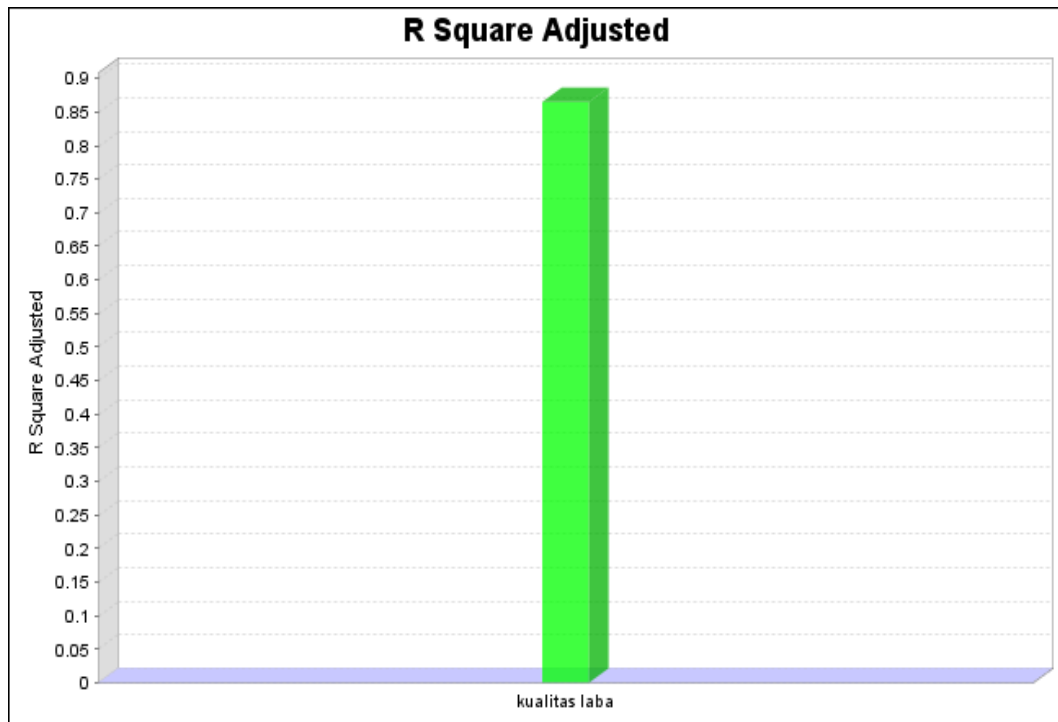
Fit Summary

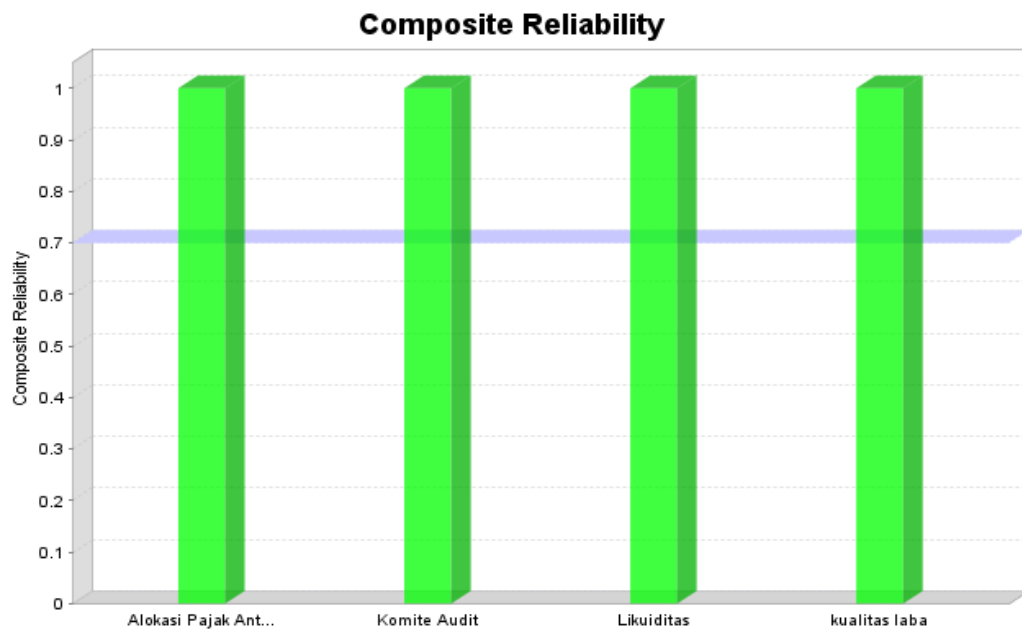
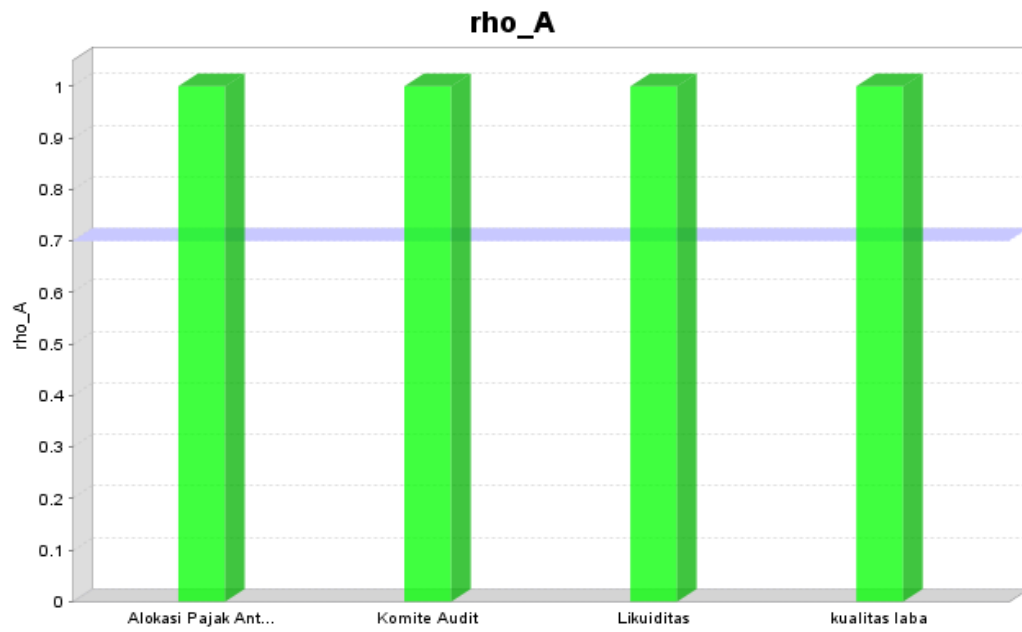
	Saturated Model	Estimated Model
SRMR	0.000	0.000
d_ ULS	0.000	0.000
d_ G	0.000	0.000
Chi-Square		0.000
NFI	1.000	1.000

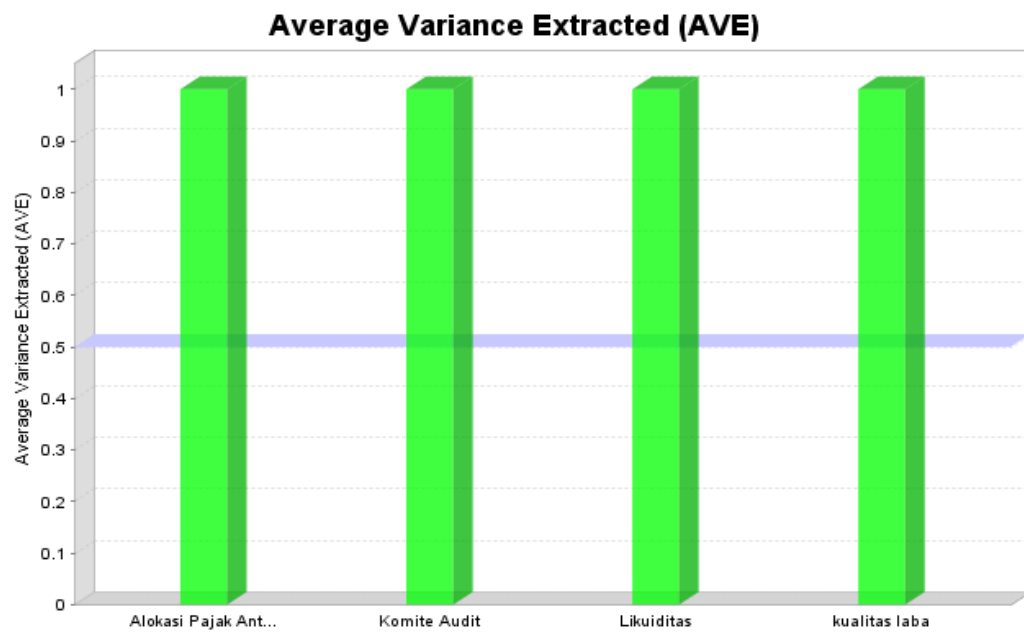
rms Theta

rms Theta	0.450
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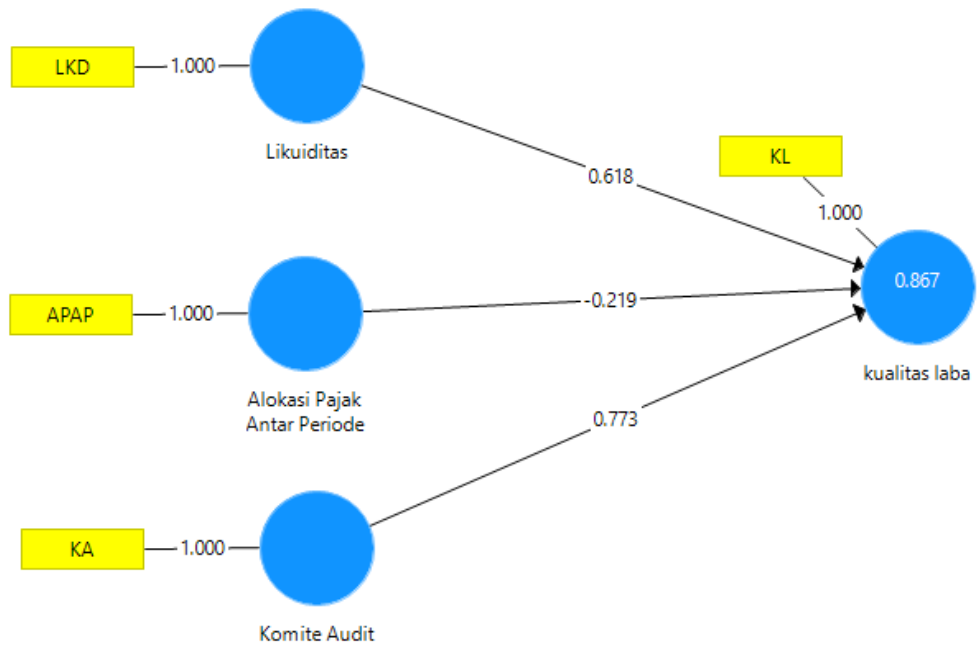
Lampiran 4. Diagram Output SmartPLS 3.0







Model Jalur PLS Algorithm



Model Jalur Bootstrapping

