

DAFTAR LAMPIRAN

Daftar Sampel Perusahaan

NO.	KODE	NAMA PERUSAHAAN
1	BUDI	PT. BUDI STARCH & SWEETENER Tbk
2	CEKA	PT. WILMAR CAHAYA INDONESIA Tbk
3	DLTA	PT. DELTA DJAKARTA Tbk
4	ICBP	PT. INDOFOOD CBP SUKSES MAKMUR Tbk
5	INDF	PT. INDOFOOD SUKSES MAKMUR Tbk
6	SKBM	PT. SEKAR BUMI Tbk
7	SKLT	PT. SEKAR LAUT Tbk
8	STTP	PT. SIANTAR TOP Tbk
9	TBLA	PT. TUNAS BARU LAMPUNG Tbk
10	UTLJ	PT. ULTRAJAYA MILK INDUSTRY Tbk

Data Tax Planning

No	NAMA PERUSAHAN	TAHUN	LABA SETELAH PAJAK	LABA SEBELUM PAJAK	TRR
1	PT. Budi Starch & Sweetener Tbk	2017	Rp 45.691.000.000	Rp 347.799.000.000	0,250
1	PT. Budi Starch & Sweetener Tbk	2018	Rp 50.467.000.000	Rp 350.073.000.000	0,261
1	PT. Budi Starch & Sweetener Tbk	2019	Rp 64.021.000.000	Rp 380.876.000.000	0,276
1	PT. Budi Starch & Sweetener Tbk	2020	Rp 67.093.000.000	Rp 354.215.000.000	0,231
1	PT. Budi Starch & Sweetener Tbk	2021	Rp 91.723.000.000	Rp 442.203.000.000	0,412
2	PT. Wilmar Cahaya Indonesia Tbk	2017	Rp 1.131.294.696.834	Rp 284.279.618.715	7,066
2	PT. Wilmar Cahaya Indonesia Tbk	2018	Rp 1.131.294.696.834	Rp 274.351.033.019	8,457
2	PT. Wilmar Cahaya Indonesia Tbk	2019	Rp 215.459.200.242	Rp 365.362.259.989	0,793
2	PT. Wilmar Cahaya Indonesia Tbk	2020	Rp 181.812.593.992	Rp 335.139.934.770	0,889
2	PT. Wilmar Cahaya Indonesia Tbk	2021	Rp 187.066.990.085	Rp 362.067.820.346	0,886
3	PT. Delta Djakarta Tbk	2017	Rp 279.772.635.000	Rp 574.271.361.000	0,844
3	PT. Delta Djakarta Tbk	2018	Rp 338.129.985.000	Rp 651.285.239.000	0,853
3	PT. Delta Djakarta Tbk	2019	Rp 317.815.177.000	Rp 596.696.030.000	0,878
3	PT. Delta Djakarta Tbk	2020	Rp 123.465.762.000	Rp 367.179.508.000	0,935
3	PT. Delta Djakarta Tbk	2021	Rp 187.992.998.000	Rp 476.590.935.000	0,833
4	PT. Indofood CBP Sukses Makmur Tbk	2017	Rp 3.543.173.000.000	Rp 11.058.836.000.000	1,169
4	PT. Indofood CBP Sukses Makmur Tbk	2018	Rp 4.658.781.000.000	Rp 12.265.550.000.000	0,807
4	PT. Indofood CBP Sukses Makmur Tbk	2019	Rp 5.360.029.000.000	Rp 14.404.013.000.000	0,736
4	PT. Indofood CBP Sukses Makmur Tbk	2020	Rp 7.418.574.000.000	Rp 17.224.375.000.000	0,814
4	PT. Indofood CBP Sukses Makmur Tbk	2021	Rp 7.900.282.000.000	Rp 20.277.240.000.000	0,685
5	PT. Indofood Sukses Makmur Tbk	2017	Rp 5.145.063.000.000	Rp 19.679.951.000.000	0,615
5	PT. Indofood Sukses Makmur Tbk	2018	Rp 4.961.851.000.000	Rp 20.212.005.000.000	0,626
5	PT. Indofood Sukses Makmur Tbk	2019	Rp 5.902.729.000.000	Rp 22.716.361.000.000	0,613
5	PT. Indofood Sukses Makmur Tbk	2020	Rp 8.752.066.000.000	Rp 26.752.044.000.000	0,691
5	PT. Indofood Sukses Makmur Tbk	2021	Rp 11.203.585.000.000	Rp 32.464.061.000.000	0,655

No	NAMA PERUSAHAN	TAHUN	LABA SETELAH PAJAK	LABA SEBELUM PAJAK	TRR
6	PT. Sekar Bumi Tbk	2017	Rp 25.880.464.791	Rp 186.165.342.708	0,879
6	PT. Sekar Bumi Tbk	2018	Rp 15.954.632.472	Rp 225.606.844.655	0,357
6	PT. Sekar Bumi Tbk	2019	Rp 957.169.058	Rp 267.054.537.030	0,019
6	PT. Sekar Bumi Tbk	2020	Rp 5.415.741.808	Rp 315.519.063.274	0,079
6	PT. Sekar Bumi Tbk	2021	Rp 29.707.421.605	Rp 531.094.378.779	0,334
7	PT. Sekar Laut Tbk	2017	Rp 84.524.160.228	Rp 237.003.886.568	2,047
7	PT. Sekar Laut Tbk	2018	Rp 31.954.131.252	Rp 267.314.915.155	0,590
7	PT. Sekar Laut Tbk	2019	Rp 44.943.627.900	Rp 323.916.167.231	0,553
7	PT. Sekar Laut Tbk	2020	Rp 42.520.246.722	Rp 333.589.336.910	0,569
7	PT. Sekar Laut Tbk	2021	Rp 84.524.160.228	Rp 377.829.518.444	0,860
8	PT. Siantar Top Tbk	2017	Rp 216.024.079.834	Rp 613.459.658.888	0,664
8	PT. Siantar Top Tbk	2018	Rp 255.088.886.019	Rp 619.688.397.329	0,754
8	PT. Siantar Top Tbk	2019	Rp 482.590.522.840	Rp 953.032.903.298	0,779
8	PT. Siantar Top Tbk	2020	Rp 628.628.879.549	Rp 1.070.198.878.572	0,840
8	PT. Siantar Top Tbk	2021	Rp 617.573.766.863	Rp 1.032.326.219.010	0,982
9	PT. Tunas Baru Lampung Tbk	2017	Rp 954.357.000.000	Rp 2.265.623.000.000	0,572
9	PT. Tunas Baru Lampung Tbk	2018	Rp 764.380.000.000	Rp 2.303.760.000.000	0,451
9	PT. Tunas Baru Lampung Tbk	2019	Rp 661.034.000.000	Rp 2.094.793.000.000	0,464
9	PT. Tunas Baru Lampung Tbk	2020	Rp 680.730.000.000	Rp 2.623.867.000.000	0,373
9	PT. Tunas Baru Lampung Tbk	2021	Rp 791.916.000.000	Rp 3.139.713.000.000	0,397
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2017	Rp 711.681.000.000	Rp 1.822.878.000.000	0,741
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2018	Rp 701.607.000.000	Rp 1.956.276.000.000	0,776
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2019	Rp 1.035.865.000.000	Rp 2.349.178.000.000	0,837
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2020	Rp 1.109.666.000.000	Rp 2.228.527.000.000	0,907
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2021	Rp 1.276.793.000.000	Rp 2.374.946.000.000	0,902

Data Ukuran Perusahaan

No	NAMA PERUSAHAN	TAHUN	TOTAL ASSET	UKURAN PERUSAHAAN
1	PT. Budi Starch & Sweetener Tbk	2017	Rp 2.939.456.000.000	28,71
1	PT. Budi Starch & Sweetener Tbk	2018	Rp 3.392.980.000.000	28,85
1	PT. Budi Starch & Sweetener Tbk	2019	Rp 2.999.767.000.000	28,73
1	PT. Budi Starch & Sweetener Tbk	2020	Rp 2.963.007.000.000	28,72
1	PT. Budi Starch & Sweetener Tbk	2021	Rp 2.993.218.000.000	28,73
2	PT. Wilmar Cahaya Indonesia Tbk	2017	Rp 1.392.636.444.501	27,96
2	PT. Wilmar Cahaya Indonesia Tbk	2018	Rp 1.168.956.042.706	27,79
2	PT. Wilmar Cahaya Indonesia Tbk	2019	Rp 1.393.079.542.074	27,96
2	PT. Wilmar Cahaya Indonesia Tbk	2020	Rp 1.566.673.828.068	28,08
2	PT. Wilmar Cahaya Indonesia Tbk	2021	Rp 1.697.387.196.209	28,16
3	PT. Delta Djakarta Tbk	2017	Rp 1.340.266.576.000	27,92
3	PT. Delta Djakarta Tbk	2018	Rp 1.523.517.170.000	28,05
3	PT. Delta Djakarta Tbk	2019	Rp 1.425.983.722.000	27,99
3	PT. Delta Djakarta Tbk	2020	Rp 1.225.580.913.000	27,83
3	PT. Delta Djakarta Tbk	2021	Rp 1.308.722.065.000	27,90
4	PT. Indofood CBP Sukses Makmur Tbk	2017	Rp 31.619.514.000.000	31,08
4	PT. Indofood CBP Sukses Makmur Tbk	2018	Rp 34.367.153.000.000	31,17
4	PT. Indofood CBP Sukses Makmur Tbk	2019	Rp 38.709.314.000.000	31,29
4	PT. Indofood CBP Sukses Makmur Tbk	2020	Rp 103.588.325.000.000	32,27
4	PT. Indofood CBP Sukses Makmur Tbk	2021	Rp 118.066.628.000.000	32,40
5	PT. Indofood Sukses Makmur Tbk	2017	Rp 87.939.488.000.000	32,11
5	PT. Indofood Sukses Makmur Tbk	2018	Rp 96.537.796.000.000	32,20
5	PT. Indofood Sukses Makmur Tbk	2019	Rp 96.198.559.000.000	32,20
5	PT. Indofood Sukses Makmur Tbk	2020	Rp 163.136.516.000.000	32,73
5	PT. Indofood Sukses Makmur Tbk	2021	Rp 179.356.193.000.000	32,82

No	NAMA PERUSAHAN	TAHUN	TOTAL ASSET	UKURAN PERUSAHAAN
6	PT. Sekar Bumi Tbk	2017	Rp 1.623.027.475.045	28,12
6	PT. Sekar Bumi Tbk	2018	Rp 1.771.365.972.009	28,20
6	PT. Sekar Bumi Tbk	2019	Rp 1.820.383.352.811	28,23
6	PT. Sekar Bumi Tbk	2020	Rp 1.768.660.546.754	28,20
6	PT. Sekar Bumi Tbk	2021	Rp 1.970.428.120.056	28,31
7	PT. Sekar Laut Tbk	2017	Rp 636.284.210.210	27,18
7	PT. Sekar Laut Tbk	2018	Rp 747.293.725.435	27,34
7	PT. Sekar Laut Tbk	2019	Rp 790.845.543.826	27,40
7	PT. Sekar Laut Tbk	2020	Rp 773.863.042.440	27,37
7	PT. Sekar Laut Tbk	2021	Rp 889.125.250.792	27,51
8	PT. Siantar Top Tbk	2017	Rp 2.342.432.443.196	28,48
8	PT. Siantar Top Tbk	2018	Rp 1.250.806.822.918	27,85
8	PT. Siantar Top Tbk	2019	Rp 1.165.406.301.686	27,78
8	PT. Siantar Top Tbk	2020	Rp 3.448.995.059.882	28,87
8	PT. Siantar Top Tbk	2021	Rp 3.919.243.683.748	29,00
9	PT. TUNAS BARU LAMPUNG	2017	Rp 14.024.486.000.000	30,27
9	PT. TUNAS BARU LAMPUNG	2018	Rp 16.339.916.000.000	30,42
9	PT. TUNAS BARU LAMPUNG	2019	Rp 17.363.003.000.000	30,49
9	PT. TUNAS BARU LAMPUNG	2020	Rp 19.431.293.000.000	30,60
9	PT. TUNAS BARU LAMPUNG	2021	Rp 21.084.017.000.000	30,68
10	PT. Ultrajaya Milk Industry & Trading Company Tb	2017	Rp 5.186.940.000.000	29,28
10	PT. Ultrajaya Milk Industry & Trading Company Tb	2018	Rp 5.555.871.000.000	29,35
10	PT. Ultrajaya Milk Industry & Trading Company Tb	2019	Rp 6.608.422.000.000	29,52
10	PT. Ultrajaya Milk Industry & Trading Company Tb	2020	Rp 874.116.000.000	27,50
10	PT. Ultrajaya Milk Industry & Trading Company Tb	2021	Rp 7.406.856.000.000	29,63

Data Leverage

No	NAMA PERUSAHAN	TAHUN	LIABILITY	EQUITY	LEVERAGE
1	PT. Budi Starch & Sweetener Tbk	2017	Rp 1.744.756.000.000	Rp 1.194.700.000.000	1,46
1	PT. Budi Starch & Sweetener Tbk	2018	Rp 2.166.496.000.000	Rp 1.226.484.000.000	1,77
1	PT. Budi Starch & Sweetener Tbk	2019	Rp 1.714.449.000.000	Rp 1.285.318.000.000	1,33
1	PT. Budi Starch & Sweetener Tbk	2020	Rp 1.640.851.000.000	Rp 1.322.156.000.000	1,24
1	PT. Budi Starch & Sweetener Tbk	2021	Rp 1.605.521.000.000	Rp 1.387.697.000.000	1,16
2	PT. Wilmar Cahaya Indonesia Tbk	2017	Rp 1.387.366.962.835	Rp 1.131.294.696.834	1,23
2	PT. Wilmar Cahaya Indonesia Tbk	2018	Rp 1.387.366.962.835	Rp 1.131.294.696.834	1,23
2	PT. Wilmar Cahaya Indonesia Tbk	2019	Rp 261.784.845.240	Rp 1.131.294.696.834	0,23
2	PT. Wilmar Cahaya Indonesia Tbk	2020	Rp 305.958.833.204	Rp 1.260.714.994.864	0,24
2	PT. Wilmar Cahaya Indonesia Tbk	2021	Rp 310.020.233.374	Rp 1.387.366.962.835	0,22
3	PT. Delta Djakarta Tbk	2017	Rp 196.197.372.000	Rp 1.144.645.393.000	0,17
3	PT. Delta Djakarta Tbk	2018	Rp 239.353.356.000	Rp 1.284.163.814.000	0,19
3	PT. Delta Djakarta Tbk	2019	Rp 212.420.390.000	Rp 1.213.563.332.000	0,18
3	PT. Delta Djakarta Tbk	2020	Rp 205.681.950.000	Rp 1.019.898.963.000	0,20
3	PT. Delta Djakarta Tbk	2021	Rp 298.548.048.000	Rp 1.010.174.017.000	0,30
4	PT. Indofood CBP Sukses Makmur Tbk	2017	Rp 41.182.764.000.000	Rp 31.619.514.000.000	1,30
4	PT. Indofood CBP Sukses Makmur Tbk	2018	Rp 46.620.996.000.000	Rp 22.707.150.000.000	2,05
4	PT. Indofood CBP Sukses Makmur Tbk	2019	Rp 12.038.210.000.000	Rp 26.671.104.000.000	0,45
4	PT. Indofood CBP Sukses Makmur Tbk	2020	Rp 83.998.472.000.000	Rp 79.138.044.000.000	1,06
4	PT. Indofood CBP Sukses Makmur Tbk	2021	Rp 63.342.765.000.000	Rp 54.723.863.000.000	1,16
5	PT. Indofood Sukses Makmur Tbk	2017	Rp 41.182.764.000.000	Rp 46.756.724.000.000	0,88
5	PT. Indofood Sukses Makmur Tbk	2018	Rp 46.620.996.000.000	Rp 49.916.800.000.000	0,93
5	PT. Indofood Sukses Makmur Tbk	2019	Rp 41.996.071.000.000	Rp 54.202.488.000.000	0,77
5	PT. Indofood Sukses Makmur Tbk	2020	Rp 83.998.472.000.000	Rp 79.138.044.000.000	1,06
5	PT. Indofood Sukses Makmur Tbk	2021	Rp 92.724.082.000.000	Rp 86.632.111.000.000	1,07

No	NAMA PERUSAHAN	TAHUN	LIABILITY	EQUITY	LEVERAGE
6	PT. Sekar Bumi Tbk	2017	Rp 599.790.014.646	Rp 1.023.237.460.399	0,59
6	PT. Sekar Bumi Tbk	2018	Rp 730.789.419.438	Rp 1.040.576.552.571	0,70
6	PT. Sekar Bumi Tbk	2019	Rp 784.562.971.811	Rp 1.035.820.381.000	0,76
6	PT. Sekar Bumi Tbk	2020	Rp 806.678.887.419	Rp 961.981.659.335	0,84
6	PT. Sekar Bumi Tbk	2021	Rp 977.942.627.046	Rp 992.485.493.010	0,99
7	PT. Sekar Laut Tbk	2017	Rp 328.714.435.982	Rp 307.569.774.228	1,07
7	PT. Sekar Laut Tbk	2018	Rp 408.057.718.435	Rp 339.236.007.000	1,20
7	PT. Sekar Laut Tbk	2019	Rp 410.463.595.860	Rp 380.381.947.966	1,08
7	PT. Sekar Laut Tbk	2020	Rp 366.908.471.713	Rp 773.863.042.440	0,47
7	PT. Sekar Laut Tbk	2021	Rp 347.288.021.564	Rp 889.125.250.792	0,39
8	PT. Siantar Top Tbk	2017	Rp 957.660.374.836	Rp 1.384.772.068.360	0,69
8	PT. Siantar Top Tbk	2018	Rp 984.801.863.078	Rp 1.646.387.946.952	0,60
8	PT. Siantar Top Tbk	2019	Rp 733.556.075.974	Rp 2.148.007.007.980	0,34
8	PT. Siantar Top Tbk	2020	Rp 775.696.860.738	Rp 2.673.298.199.144	0,29
8	PT. Siantar Top Tbk	2021	Rp 618.395.061.219	Rp 3.300.848.622.529	0,19
9	PT. Tunas Baru Lampung Tbk	2017	Rp 10.024.540.000.000	Rp 3.999.946.000.000	2,51
9	PT. Tunas Baru Lampung Tbk	2018	Rp 11.556.300.000.000	Rp 4.783.616.000.000	2,42
9	PT. Tunas Baru Lampung Tbk	2019	Rp 12.000.079.000.000	Rp 5.362.924.000.000	2,24
9	PT. Tunas Baru Lampung Tbk	2020	Rp 13.542.437.000.000	Rp 5.888.856.000.000	2,30
9	PT. Tunas Baru Lampung Tbk	2021	Rp 14.591.663.000.000	Rp 6.492.354.000.000	2,25
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2017	Rp 978.185.000.000	Rp 4.208.755.000.000	0,23
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2018	Rp 780.915.000.000	Rp 4.774.956.000.000	0,16
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2019	Rp 953.283.000.000	Rp 5.655.319.000.000	0,17
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2020	Rp 3.972.379.000.000	Rp 4.781.737.000.000	0,83
10	PT. Ultrajaya Milk Industry & Trading Company Tbk	2021	Rp 2.268.730.000.000	Rp 5.138.126.000.000	0,44

Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters ^{a,b}	Mean	-,0688179
	Std. Deviation	,09237077
Most Extreme Differences	Absolute	,110
	Positive	,085
	Negative	-,110
Test Statistic		,110
Asymp. Sig. (2-tailed)		,183 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients Beta	t	Collinearity Statistics	
	B	Std. Error			Tolerance	VIF
1 (Constant)	,166	,154		1,077		
Tax Planing	-,011	,006	-,281	-1,980	,958	1,044
Ukuran Perusahaan	-,005	,005	-,155	-1,008	,823	1,215
Leverage (DER)	,020	,013	,225	1,492	,852	1,174

a. Dependent Variable: Manajemen Laba

Uji Heterokedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,232	,091		2,556	,014
	Tax Planing	-,005	,003	-,211	-1,491	,143
	Ukuran Perusahaan	-,006	,003	-,304	-1,987	,053
	Laverage (DER)	-,001	,008	-,014	-,095	,924

a. Dependent Variable: Abs_Res

Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	,00347
Cases < Test Value	25
Cases >= Test Value	25
Total Cases	50
Number of Runs	30
Z	1,143
Asymp. Sig. (2-tailed)	,253

a. Median

Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,166	,154		1,077	,287
	Tax Planing	-,011	,006	-,281	-1,980	,054
	Ukuran Perusahaan	-,005	,005	-,155	-1,008	,319
	Average (DER)	,020	,013	,225	1,492	,143

a. Dependent Variable: Manajemen Laba

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,018	3	,006	1,888	,145 ^b
	Residual	,150	46	,003		
	Total	,169	49			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Average (DER), Tax Planing, Ukuran Perusahaan

Uji Koefisien Determinasi R²

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,331 ^a	,110	,052	,05713

a. Predictors: (Constant), Average (DER), Tax Planing, Ukuran Perusahaan

DAFTAR RIWAYAT HIDUP

Nama	: FEBILIA LULU HADINATA
Tempat Tanggalahir	: Tangerang, 09 Mei 2001
Alamat	: Perumahan Makmur Lestari Blok C No.2, Tangerang, Banten
Nomor telpon/ email	: 085885659969 / lulu.hadinata@gmail.com

Riwayat pendidikan

- Pendidikan formal:

1. STIE PPI program studi Akuntansi di Tangerang tahun 2019
2. SMA PGRI 1 Jombang, Jawa Timur tahun 2016
3. SMP Katolik Wijana Jombang, Jawa Timur tahun 2013
4. SD Katolik Wijana Jombang, Jawa Timur tahun 2007

- Pendidikan non formal:

Demikian riwayat hidup ini saya buat dengan sebenarnya.

Tangerang, 24 Maret2023



Febilia Lulu Hadinata