

LAMPIRAN – LAMPIRAN

Lampiran 1. Daftar Sampel Populasi dan Perusahaan

No	Nama Perusahaan	Kode
1	Bayu Buana Tbk	BAYU
2	Destinasi Tirta Nusantara Tbk	PDES
3	Fast Food Indonesia Tbk	FAST
4	Hotel Sahid Jaya International Tbk	SHID
5	Indonesian Paradise Property Tbk	INPP
6	Island Concepts Indonesia Tbk	ICON
7	Jakarta International Hotels & Development Tbk	JIHD
8	Jakarta Setiabudi Internasional Tbk	JSPT
9	Mas Murni Indonesia Tbk	MAMI
10	Panorama Sentrawisata Tbk	PANR

	Nama Perusahaan	Code	Keterangan
1	Bayu Buana Tbk	BAYU	v
2	Bukit Uluwatu Villa Tbk	BUVA	Rugi 2015
3	Destinasi Tirta Nusantara Tbk	PDES	v
4	Fast Food Indonesia Tbk	FAST	v
5	Grahamas Citrawisata Tbk	GMCW	Rugi 2012-2016
6	Hotel Mandarine Regency Tbk	HOME	Rugi 2012
7	Hotel Sahid Jaya International Tbk	SHID	v
8	Indonesian Paradise Property Tbk	INPP	v
9	Island Concepts Indonesia Tbk	ICON	v
10	Jakarta International Hotels & Development Tbk	JIHD	v
11	Jakarta Setiabudi Internasional Tbk	JSPT	v
12	Mas Murni Indonesia Tbk	MAMI	v
13	Mas Murni Tbk. (Preferred Stock)		Laporan tidak di Publish
14	MNC Land Tbk	KPIG	Rugi 2013
15	Panorama Sentrawisata Tbk	PANR	v
16	Pembangunan Graha Lestari Indah Tbk	PGLI	Rugi 2013
17	Pembangunan Jaya Ancol Tbk	PJAA	Pindah Sektor 2014-2015
18	Pioneerindo Gourmet International	PTSP	Rugi 2015
19	Pudjadi Prestige Tbk	PUDP	Pindah Sektor 2014-2015
20	PT PUDJIADI AND SONS Tbk	PNSE	Rugi 2016
21	Red Planet Indonesia	PSKT	Rugi 2011, 2014, 2015
22	Saraswati Griya Lestari Tbk	HOTL	Laporan tidak di Publish 2016

Lampiran 2. Data Penelitian Tahun 2012-2016

No	Kode	Perencanaan Pajak	Akrual	OCI	Manajemen Laba
1	BAYU2012	0,25	-0,80	0,64	1
2	BAYU2013	0,23	-0,57	0,63	1
3	BAYU2014	0,16	-0,25	0,45	1
4	BAYU2015	0,20	-0,19	0,68	0
5	BAYU2016	0,20	-0,18	-10,12	1
6	PDES2012	0,28	-0,92	0,00	1
7	PDES2013	0,25	-0,96	0,00	1
8	PDES2014	0,26	-1,24	-0,02	0
9	PDES2015	0,29	-1,32	0,12	0
10	PDES2016	0,34	-1,75	0,02	1
11	FAST2012	0,23	-0,83	0,00	0
12	FAST2013	0,23	-0,73	0,00	0
13	FAST2014	0,28	1,18	-0,24	0
14	FAST2015	0,21	-2,46	0,15	0
15	FAST2016	0,24	-0,81	-0,16	1
16	SHID2012	0,21	-1,27	0,00	1
17	SHID2013	0,19	-1,25	0,00	1
18	SHID2014	0,25	-1,17	0,42	1
19	SHID2015	0,84	-1,16	0,94	0
20	SHID2016	0,27	-1,22	-2,77	1
21	INPP2012	0,24	-1,61	0,00	1
22	INPP2013	0,39	-1,25	0,00	1
23	INPP2014	0,01	-1,05	-0,03	1
24	INPP2015	-0,07	-1,07	0,01	1
25	INPP2016	-0,09	-0,47	0,00	1
26	ICON2012	-0,34	-0,62	0,51	1
27	ICON2013	0,13	0,02	-0,22	1
28	ICON2014	0,29	-0,93	-0,01	1
29	ICON2015	0,54	-0,20	0,41	0
30	ICON2016	0,37	-0,06	0,02	1
31	JSPT2012	0,17	-0,75	0,00	1
32	JSPT2013	0,28	-0,71	0,00	0
33	JSPT2014	0,19	-0,69	-0,01	1
34	JSPT2015	0,25	-0,64	0,01	0
35	JSPT2016	0,27	-0,76	-0,01	0
36	MAMI2012	0,30	-0,79	0,00	1
37	MAMI2013	0,36	-0,79	0,00	1
38	MAMI2014	0,30	-0,82	-0,35	1

No	Kode	Perencanaan Pajak	Akrual	OCI	Manajemen Laba
39	MAMI2015	0,37	-0,83	-0,13	0
40	MAMI2016	0,02	-0,81	0,00	1
41	PANR2012	0,32	-0,26	0,01	1
42	PANR2013	0,32	-1,14	0,00	1
43	PANR2014	0,26	-0,95	0,00	1
44	PANR2015	0,25	-0,67	0,05	0
45	PANR2016	0,85	-1,01	0,99	0
46	PJAA2012	0,26	-1,30	0,05	1
47	PJAA2013	0,27	-1,05	0,00	1
48	PJAA2014	0,17	-1,03	0,00	1
49	PJAA2015	0,24	-1,05	0,00	1
50	PJAA2016	0,38	-1,20	-0,03	0

Lampiran 3. Tabel Chi-Square (χ^2)

DF	P										
	0.995	0.975	0.20	0.10	0.05	0.025	0.02	0.01	0.005	0.002	0.001
25	10.520	13.120	30.675	34.382	37.652	40.646	41.566	44.314	46.928	50.223	52.620
26	11.160	13.844	31.795	35.563	38.885	41.923	42.856	45.642	48.290	51.627	54.052
27	11.808	14.573	32.912	36.741	40.113	43.195	44.140	46.963	49.645	53.023	55.476
28	12.461	15.308	34.027	37.916	41.337	44.461	45.419	48.278	50.993	54.411	56.892
29	13.121	16.047	35.139	39.087	42.557	45.722	46.693	49.588	52.336	55.792	58.301
30	13.787	16.791	36.250	40.256	43.773	46.979	47.962	50.892	53.672	57.167	59.703
31	14.458	17.539	37.359	41.422	44.985	48.232	49.226	52.191	55.003	58.536	61.098
32	15.134	18.291	38.466	42.585	46.194	49.480	50.487	53.486	56.328	59.899	62.487
33	15.815	19.047	39.572	43.745	47.400	50.725	51.743	54.776	57.648	61.256	63.870
34	16.501	19.806	40.676	44.903	48.602	51.966	52.995	56.061	58.964	62.608	65.247
35	17.192	20.569	41.778	46.059	49.802	53.203	54.244	57.342	60.275	63.955	66.619
36	17.887	21.336	42.879	47.212	50.998	54.437	55.489	58.619	61.581	65.296	67.985
37	18.586	22.106	43.978	48.363	52.192	55.668	56.730	59.893	62.883	66.633	69.346
38	19.289	22.878	45.076	49.513	53.384	56.896	57.969	61.162	64.181	67.966	70.703
39	19.996	23.654	46.173	50.660	54.572	58.120	59.204	62.428	65.476	69.294	72.055
40	20.707	24.433	47.269	51.805	55.758	59.342	60.436	63.691	66.766	70.618	73.402
41	21.421	25.215	48.363	52.949	56.942	60.561	61.665	64.950	68.053	71.938	74.745
42	22.138	25.999	49.456	54.090	58.124	61.777	62.892	66.206	69.336	73.254	76.084
43	22.859	26.785	50.548	55.230	59.304	62.990	64.116	67.459	70.616	74.566	77.419
44	23.584	27.575	51.639	56.369	60.481	64.201	65.337	68.710	71.893	75.874	78.750
45	24.311	28.366	52.729	57.505	61.656	65.410	66.555	69.957	73.166	77.179	80.077
46	25.041	29.160	53.818	58.641	62.830	66.617	67.771	71.201	74.437	78.481	81.400
47	25.775	29.956	54.906	59.774	64.001	67.821	68.985	72.443	75.704	79.780	82.720
48	26.511	30.755	55.993	60.907	65.171	69.023	70.197	73.683	76.969	81.075	84.037
49	27.249	31.555	57.079	62.038	66.339	70.222	71.406	74.919	78.231	82.367	85.351
50	27.991	32.357	58.164	63.167	67.505	71.420	72.613	76.154	79.490	83.657	86.661
51	28.735	33.162	59.248	64.295	68.669	72.616	73.818	77.386	80.747	84.943	87.968
52	29.481	33.968	60.332	65.422	69.832	73.810	75.021	78.616	82.001	86.227	89.272
53	30.230	34.776	61.414	66.548	70.993	75.002	76.223	79.843	83.253	87.507	90.573
54	30.981	35.586	62.496	67.673	72.153	76.192	77.422	81.069	84.502	88.786	91.872
55	31.735	36.398	63.577	68.796	73.311	77.380	78.619	82.292	85.749	90.061	93.168
56	32.490	37.212	64.658	69.919	74.468	78.567	79.815	83.513	86.994	91.335	94.461
57	33.248	38.027	65.737	71.040	75.624	79.752	81.009	84.733	88.236	92.605	95.751
58	34.008	38.844	66.816	72.160	76.778	80.936	82.201	85.950	89.477	93.874	97.039
59	34.770	39.662	67.894	73.279	77.931	82.117	83.391	87.166	90.715	95.140	98.324
60	35.534	40.482	68.972	74.397	79.082	83.298	84.580	88.379	91.952	96.404	99.607

Lampiran 4. Hasil Pehitungan SPSS 22

Hasil Uji statistic Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
TP	49	-,34	,85	,2551	,18404
DCA	49	-1,75	1,18	-,8149	,48223
OCI	49	-10,12	,99	-,1661	1,53412
EM	49	,00	1,00	,6939	,46566
Valid N (listwise)	49				

Hasil Uji Multikolinieritas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,765	,142		5,388	,000		
	TP	-1,073	,332	-,424	-3,234	,002	,980	1,020
	DCA	-,239	,127	-,248	-1,875	,067	,967	1,034
	OCI	-,045	,040	-,149	-1,128	,265	,969	1,032

a. Dependent Variable: EM

Nilai -2 Loglikelihood (Blok 0)

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	60,384	,776
	2	60,364	,818
	3	60,364	,818

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 60,364

c. Estimation terminated at iteration number 3
because parameter estimates changed by less than
,001.

Klasifikasi Tabel (Blok 0)

Classification Table^{a,b}

		Observed	Predicted		Percentage Correct
			EM		
			Tidak Melakukan Manajemen Laba	Melakukan Manajemen Laba	
Step 0	EM	Tidak Melakukan Manajemen Laba	0	15	,0
		Melakukan Manajemen Laba	0	34	100,0
		Overall Percentage			69,4

a. Constant is included in the model.

b. The cut value is ,500

Nilai -2 Loglikelihood (Blok 1)

Block 1: Method = Enter

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	TP	DCA	OCI
Step 1	1	48,632	1,061	-4,292	-,956	-,181
	2	46,802	1,706	-6,723	-1,144	-,294
	3	46,454	2,100	-8,188	-1,167	-,434
	4	46,396	2,232	-8,631	-1,161	-,586
	5	46,391	2,254	-8,687	-1,158	-,656
	6	46,391	2,256	-8,691	-1,157	-,662
	7	46,391	2,256	-8,691	-1,157	-,662

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 60,364

d. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Nilai Omnibus Tests

		Chi-square	df	Sig.
Step 1	Step	13,973	3	,003
	Block	13,973	3	,003
	Model	13,973	3	,003

Uji Nagelkerke R Square

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	46,391 ^a	,248	,350

a. Estimation terminated at iteration number 7 because parameter estimates changed by less than ,001.

Uji Hosmer and Lemeshow

Step	Chi-square	df	Sig.
1	3,143	8	,925

Klasifikasi Tabel (Blok 1)

		Observed	Predicted		Percentage Correct
			EM		
			Tidak Melakukan Manajemen Laba	Melakukan Manajemen Laba	
Step 1	EM	Tidak Melakukan Manajemen Laba	4	11	26,7
		Melakukan Manajemen Laba	2	32	94,1
		Overall Percentage			73,5

a. The cut value is ,500

Uji Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a TP	-8,691	4,380	3,936	1	,047	,000
DCA	-1,157	,774	2,237	1	,135	,314
OCI	-,662	1,118	,350	1	,554	,516
Constant	2,256	1,317	2,935	1	,087	9,545

a. Variable(s) entered on step 1: TP, DCA, OCI.

Data Outlier n = 49

Casewise List^a

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a. The casewise plot is not produced because no outliers were found.

RIWAYAT HIDUP



Penulis lahir pada tanggal 13 November 1994 di Jakarta. Anak pertama dari tiga bersaudara pasangan R. Himan dan Gautami. Penulis lulus pendidikan sekolah dasar pada tahun 2006 di SDN 03 Pagi Jakarta barat, lulus Sekolah Menengah Pertama di SMPN 45 Jakarta pada tahun 2009, lulus pendidikan Sekolah Menengah Atas diselesaikan pada tahun 2012 di SMAN 95 Jakarta dan lulus perguruan tinggi Negeri tahun 2015 di Program Diploma Universitas Negeri Jakarta (UNJ). Pada tahun 2015 penulis diterima sebagai mahasiswa di Program Sarjana Universitas Negeri Jakarta pada Program Studi Akuntansi.