

LAMPIRAN



Lampiran 1. Daftar Sampel Penelitian

Kode	Nama Perusahaan
SMBR	Semen Baturaja Persero Tbk
WTON	Wijaya Arya Beton Tbk
BRNA	Berlian Tbk
APLI	Asiaplast Industries Tbk
IGAR	Igar Jaya Tbk
SIMA	Siwani Makmur Tbk
CPIN	Charoen Pokphand Indonesia Tbk
SIPD	Siearad Produce Tbk
ALDO	Alkindo Naratama Tbk
FASW	Fajar Surya Wisesa Tbk
KBRI	Kertas Basuki Rachmat Indonesia Tbk
AUTO	Astra Auto Part Tbk
BLOT	Garuda Metalindo Tbk
GJTL	Gajah Tunggal Tbk
IMAS	Indomobil Sukses International Tbk
AMIN	Ateliers Mecaniques D'Indonesia Tbk
IKAI	Inti Keramik Alam Asri Industri Tbk
KIAS	Keramik Indonesian Assosiasi Tbk
TRIS	Trisula International Tbk
UNIT	Nusantara Inti Corpora Tbk
ESTI	Ever Shine Textile Industry Tbk
RICY	Ricky Putra Globalindo Tbk
SSTM	Sunson Textile Manufacturer Tbk
ALMI	Alumindo Light Metal Industry Tbk
CTBN	Citra Turbindo Tbk
INAI	Indal Aluminium Industry Tbk
JECC	Jembo Cable Company Tbk
KBLI	KMI Wire and Cable Tbk
KBLM	Kabelindo Murni Tbk
VOKS	Voksel Electric Tbk
BIMA	Primarindo Asia Infrastructure Tbk
ICBP	Indofood CBP Sukses Makmur Tbk
MLBI	Multi Bintang Indonesia Tbk
ROTI	Nippon Indosari Corporindo Tbk
SKBM	Sekar Bumi Tbk
SKLT	Sekar Laut Tbk
ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
GGRM	Gudang Garam Tbk
WIIM	Wismilak Inti Makmur Tbk
HMSP	Hanjaya Mandala Sampoerna Tbk
KAEF	Kimia Farna Tbk
KLBF	Kalbe Farma Tbk
MERK	Merck Tbk
UNVR	Unilever Indonesia Tbk
MBTO	Martina Berto Tbk
MRAT	Mustika Ratu Tbk

Lampiran 2. Daftar Hasil Perhitungan Kecurangan Akuntansi (AI)

Kode	konst	DSRI 16	DSRI 17	DSRI 18	GMI 16	GMI 17	GMI 18	AQI 16	AQI 17	AQI 18
SMBR	-4840	49,545	1,001	1,540	1,007	1,101	0,861	0,000	0,000	0,000
WTON	-4840	16,213	0,680	1,513	0,855	1,165	0,976	0,000	0,000	0,000
BRNA	-4840	6,081	1,202	1,854	1,115	2,121	1,165	0,000	0,000	0,000
CPIN	-4840	146,716	7,791	0,182	1,002	-0,022	-45,688	0,000	0,000	0,000
SIPD	-4840	6490,835	0,991	1,570	0,479	1,811	0,622	0,000	0,000	0,000
ALDO	-4840	5,047	1,091	1,671	1,139	0,187	1,000	0,000	0,000	0,000
FASW	-4840	13,172	0,852	1,432	0,392	1,042	0,634	0,000	0,000	0,000
KBRI	-4840	4,571	0,899	1,489	0,085	0,986	0,955	0,000	0,000	0,000
AUTO	-4840	28,207	0,976	1,737	1,020	1,116	1,063	0,000	0,000	0,000
TRIS	-4840	238,247	1,170	1,795	1,131	1,017	1,058	0,000	0,000	0,000
UNIT	-4840	5,624	12,097	0,183	1,010	-0,052	-20,438	0,000	0,000	0,000
JECC	-4840	27,098	0,961	1,342	0,649	1,224	1,328	0,000	0,000	0,000
KBLI	-4840	3,066	0,982	1,427	-7,667	1,176	1,253	0,000	0,000	0,000
KBLM	-4840	13,086	0,873	1,887	0,970	1,194	0,892	0,000	0,000	0,000
VOKS	-4840	39,261	0,914	1,666	0,635	1,134	1,272	0,000	0,000	0,000
ICBP	-4840	35,931	0,993	1,831	0,962	1,014	0,973	0,000	0,000	0,000
MLBI	-4840	15,307	1,015	1,810	0,915	0,982	0,993	0,000	0,000	0,000
ROTI	-4840	20,759	1,054	1,765	1,030	0,983	0,973	0,000	0,000	0,000
SKBM	-4840	21,791	0,849	1,847	1,037	1,226	0,876	0,000	0,000	0,000
SKLT	-4840	958,525	0,913	1,749	0,959	0,992	1,014	0,000	0,000	0,000
ULTJ	-4840	12,389	1,033	1,720	0,903	0,926	1,052	0,000	0,000	0,000
GGRM	-4840	57,229	0,930	1,727	1,010	0,996	1,123	0,000	0,000	0,000

Lanjutan

WIIM	-4840	25,688	1,190	2,058	1,008	1,031	0,933	0,000	0,000	0,000
KAEF	-4840	139,935	0,954	1,639	0,986	0,893	0,963	0,000	0,000	0,000
MBTO	-4840	2,599	1,302	2,503	0,944	1,016	1,208	0,000	0,000	0,000
MRAT	-4840	7,237	1,171	2,125	0,981	1,014	0,998	0,000	0,000	0,000

Kode	SGI 16	SGI 17	SGI 18	DEPI 16	DEPI 17	DEP 18	SGAI 16	SGAI 17	SGAI 18	LVGI 16
SMBR	1,042	1,019	1,286	0,707	0,346	0,316	0,897	1,406	1,079	4,082
WTON	1,313	1,540	1,292	1,089	1,246	1,548	0,798	0,931	0,001	0,914
BRNA	1,068	0,960	1,007	0,926	0,859	0,807	0,952	1,188	0,902	0,923
CPIN	1,279	0,129	10,931	1,878	2,396	0,284	0,854	8,936	0,100	0,807
SIPD	1,149	1,009	1,274	1,055	1,195	1,165	0,752	0,896	0,719	0,784
ALDO	1,238	1,063	1,114	2,909	3,469	2,930	1,012	0,952	1,000	0,940
FASW	1,184	1,249	1,355	0,615	0,623	0,765	1,107	0,943	1,273	0,961
KBRI	11,659	1,133	1,331	0,201	2,336	2,647	0,062	0,846	0,499	0,971
AUTO	1,092	1,058	1,133	1,015	3,794	1,098	0,947	0,938	0,928	1,008
TRIS	1,049	0,858	1,112	3,138	3,021	2,340	1,081	0,981	0,923	1,062
UNIT	0,880	0,099	10,005	0,239	0,211	0,021	0,000	0,000	0,000	1,282
JECC	1,225	1,072	1,468	3,283	3,671	3,030	1,240	1,227	0,608	0,967
KBLI	2,906	1,133	1,331	0,919	2,491	1,728	0,392	1,169	0,998	0,994
KBLM	1,020	1,231	1,023	1,863	2,105	1,721	0,868	1,174	1,265	0,956
VOKS	1,266	1,117	1,189	1,951	2,390	2,418	1,086	0,895	0,895	0,889
ICBP	1,086	1,033	1,079	1,930	1,949	1,779	0,989	0,976	1,147	0,918

Lanjutan

MLBI	1,210	1,039	1,077	1,250	1,409	1,409	0,814	0,816	1,053	0,965
ROTI	1,160	0,988	1,111	0,943	1,018	0,871	0,000	0,000	0,000	0,925
SKBM	1,102	1,227	1,061	2,624	2,537	1,982	1,174	0,986	0,984	1,122
SKLT	1,119	1,096	1,143	0,636	1,812	1,824	1,129	0,932	0,955	0,781
ULTJ	1,066	1,041	1,122	1,694	1,754	1,531	0,935	1,211	1,020	0,820
GGRM	1,084	1,092	1,149	2,158	2,170	2,158	0,000	0,000	0,000	0,941
WIIM	0,916	0,876	0,952	3,033	2,615	2,119	1,166	1,199	1,070	0,938
KAEF	1,196	1,054	1,217	2,662	2,586	2,017	0,000	0,000	0,000	1,336
MBTO	0,987	1,067	0,687	2,128	1,787	1,739	1,179	1,127	1,452	1,248
MRAT	0,804	1,001	0,872	1,935	1,557	1,486	1,235	0,961	1,142	1,005

Kode	LVGI 17	LVGI 18	TATA 16	TATA 17	TATA 18	AI 2016	AI 2017	AI 2018
SMBR	1,029	1,215	0,095	0,056	0,116	-4782,624	-4834,043	-4833,587
WTON	1,177	1,123	0,091	0,016	-0,017	-4818,727	-4833,245	-4833,530
BRNA	2,187	1,022	0,060	0,045	0,012	-4828,876	-4831,438	-4833,232
CPIN	0,610	0,887	0,086	0,192	0,044	-4687,378	-4819,967	-4873,260
SIPD	1,179	0,925	0,170	0,086	0,177	1655,224	-4832,833	-4833,549
ALDO	1,124	0,888	0,178	0,210	0,243	-4827,537	-4831,904	-4831,154
FASW	0,872	1,051	-0,120	0,032	0,117	-4822,688	-4834,387	-4833,374
KBRI	1,938	1,030	-0,062	0,008	-0,005	-4822,513	-4831,854	-4832,055
AUTO	4,915	0,985	0,054	-0,148	0,075	-4806,655	-4827,351	-4832,980
TRIS	0,740	1,258	0,266	0,252	0,268	-4594,026	-4831,961	-4831,246

Lanjutan

UNIT	0,694	0,976	0,007	0,061	0,062	-4830,958	-4826,891	-4849,191
JECC	1,699	0,994	0,104	0,114	0,159	-4805,434	-4830,033	-4831,071
KBLI	0,936	1,136	0,081	0,193	0,141	-4839,310	-4831,921	-4831,986
KBLM	0,265	1,029	0,109	0,090	0,055	-4821,128	-4833,068	-4832,128
VOKS	1,022	1,038	0,172	0,192	0,151	-4794,740	-4832,337	-4831,371
ICBP	1,005	0,939	0,204	0,168	0,217	-4797,980	-4832,861	-4832,036
MLBI	0,888	0,986	0,395	0,375	0,363	-4819,144	-4833,477	-4832,309
ROTI	0,596	1,028	0,303	0,205	0,272	-4814,882	-4835,156	-4833,981
SKBM	0,532	1,127	0,220	0,175	0,159	-4810,932	-4832,468	-4831,965
SKLT	0,961	1,378	0,375	0,062	0,053	-3876,476	-4833,233	-4831,885
ULTJ	1,026	0,760	0,201	0,147	0,248	-4821,991	-4832,861	-4832,546
GGRM	0,995	0,944	2,529	0,852	0,953	-4775,049	-4832,964	-4831,946
WIIM	0,856	1,023	0,275	0,194	0,239	-4806,976	-4832,038	-4831,606
KAEF	1,185	1,162	0,361	0,360	0,267	-4693,524	-4832,967	-4832,736
MBTO	1,149	1,133	0,495	0,522	0,319	-4830,420	-4832,029	-4830,960
MRAT	1,119	1,037	0,453	0,422	0,352	-4826,350	-4832,756	-4831,987

Lampiran 3. Daftar Hasil Perhitungan Manajemen Laba Melalui Manipulasi Penjualan (Ab_CFO)

Kode	aset 2015	aset 2016	aset 2017	CFO 2016	CFO 2017
SMBR	4.368.876.996	5.060.337.247	5.538.079.503	87.306.699	183.236.105
WTON	4.662.319.785.318	7.067.976.095.043	8.881.778.299.672	-79.247.536.911	556.091.289.817
BRNA	2.088.696.909	1.964.877.082	2.461.326.183	90.207.118	9.047.191
CPIN	24.204.994.000.000	24.532.331.000.000	27.645.118.000.000	4.157.137.000.000	4.157.137
SIPD	2.567.211.193.259	2.239.699.000.000	2.187.879.000.000	-5.128.315.318	-54.375.000.000
ALDO	410.330.576.602	498.701.656.995	526.129.315.163	38.255.302.345	12.706.380.594
FASW	8.583.223.835.997	9.369.891.776.775	10.965.118.708.784	2.206.943.981.547	1.113.426.743.731
KBRI	1.263.726.833.318	1.171.234.610.856	1.058.927.511.760	89.519.381.901	21.819.141.542
AUTO	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000	1.059.369.000.000	394.229.000.000
TRIS	639.701.164.511	544.968.319.987	633.014.281.325	13.169.891.854	44.384.663.571
UNIT	313.209.736.860	426.384.622.878	419.701.649.147	30.168.393.183	4.295.116.078
JECC	1.587.210.576	1.927.985.352	2.081.620.993	184.371.203	85.948.536
KBLI	1.871.422.416.044	3.013.760.616.985	3.244.821.647.076	383.175.671.680	-65.871.447.329
KBLM	639.091.366.917	1.235.198.847.468	1.298.358.478.375	33.243.538.568	1.090.620.454.692
VOKS	1.668.210.094.478	2.110.166.496.595	2.485.382.578.010	194.253.220.963	68.692.517.377
ICBP	28.901.948.000.000	31.619.514.000.000	34.367.153.000.000	4.584.964.000.000	-39.054.000.000
MLBI	2.275.038.000.000	2.510.078.000.000	2.889.501.000.000	1.248.469.000.000	1.331.611.000.000
ROTI	2.919.640.858.718	4.559.573.709.411	4.393.810.380.883	-19.588.611.687	370.617.213.073
SKBM	1.001.657.012.004	1.623.027.475.045	1.771.365.972.009	-33.834.235.357	-98.662.799.904
SKLT	568.239.939.951	636.284.210.210	747.293.725.435	1.641.040.298	2.153.248.753
ULTJ	4.239.199.641.365	5.175.896.000.000	5.555.871.000.000	779.108.645.836	-3.098.000.000
GGRM	62.951.634.000.000	66.759.930.000.000	69.097.219.000.000	6.937.650.000.000	8.204.579.000.000

Lanjutan

WIIM	1.353.634.132.275	1.225.712.093.041	1.255.573.914.558	136.703.864.740	194.599.188.956
KAEF	4.612.562.541.064	6.096.148.972.534	9.460.427.317.681	198.050.928.789	5.241.243.654
MBTO	709.959.168.088	780.669.761.787	648.016.880.325	4.896.207.231	-33.053.446.183
MRAT	483.037.173.864	497.354.419.089	511.887.783.867	16.529.433.188	-10.355.155.394

Kode	CFO 2018	Sales 2015	Sales 2016	Sales 2017	Sales 2018
SMBR	64.469.290	1.461.248.284	1.522.808.093	1.551.524.990	1.995.807.528
WTON	733.378.642.718	2.652.622.140.207	3.481.731.506.128	5.362.263.237.778	6.930.628.258.854
BRNA	55.946.663	1.278.353.442	1.364.849.405	1.310.440.496	1.319.344.703
CPIN	4.157.137	29.920.628.000.000	38.256.857.000.000	4.936.386.000.000	53.957.604.000.000
SIPD	116.511.000.000	2.113.148.210.101	2.427.199.000.000	2.449.961.000.000	3.120.459.000.000
ALDO	17.370.720.460	538.363.112.800	666.434.061.412	708.740.551.637	789.643.654.873
FASW	1.733.244.001.462	4.959.998.929.211	5.874.745.032.615	7.337.185.138.762	9.938.310.691.326
KBRI	-881.174.000	241.207.422.568	2.812.196.217.447	3.186.704.707.526	4.239.937.390.001
AUTO	678.469.000.000	11.723.787.000.000	12.806.867.000.000	13.549.857.000.000	15.356.381.000.000
TRIS	21.043.441.800	859.743.472.895	901.909.489.240	773.806.956.330	860.682.351.001
UNIT	5.360.499.842	118.260.140.704	104.109.821.503	10.345.048.266	103.498.145.906
JECC	7.444.003	1.663.335.876	2.037.784.842	2.184.518.893	3.207.579.964
KBLI	89.354.164.341	967.710.339.797	2.812.196.217.447	3.186.704.707.526	4.239.937.390.001
KBLM	-1.139.333.106.511	967.710.339.797	987.409.109.474	1.215.476.677.995	1.243.465.775.218
VOKS	67.756.473.097	1.597.736.461.981	2.022.350.276.358	2.258.316.807.862	2.684.419.276.973
ICBP	-2.367.000.000	31.741.094.000.000	34.466.069.000.000	35.606.593.000.000	38.413.407.000.000
MLBI	1.412.515.000.000	2.696.318.000.000	3.263.311.000.000	3.389.736.000.000	3.649.615.000.000

Lanjutan

ROTI	295.922.456.326	2.174.501.712.899	2.521.920.968.213	2.491.100.179.560	2.766.545.866.684
SKBM	-55.800.390.846	1.362.245.580.664	1.501.115.928.446	1.841.487.199.828	1.953.910.957.160
SKLT	14.653.378.405	745.107.731.208	833.850.372.883	914.188.759.779	1.045.029.834.378
ULTJ	-8.358.000.000	4.393.932.684.171	4.685.987.917.355	4.879.559.000.000	5.472.882.000.000
GGRM	112.247.000.000.000	70.365.573.000.000	76.274.147.000.000	83.305.925.000.000	95.707.663.000.000
WIIM	140.978.069.476	1.839.419.574.956	1.685.795.530.617	1.476.427.090.781	1.405.384.153.405
KAEF	258.254.551.890	4.860.371.483.524	5.811.502.656.431	6.127.479.369.403	7.454.114.741.189
MBTO	6.591.999.142	694.782.752.351	685.443.920.925	731.577.343.628	502.517.714.607
MRAT	-5.750.378.923	428.092.732.505	344.361.345.265	344.678.666.245	300.572.751.733

Kode	Δ Sales 2016	Δ Sales 2017	Δ Sales 2018	Ab_CFO 16	Ab_CFO 17	Ab_CFO 18
SMBR	61.559.809	28.716.897	444.282.538	0,020	0,036	0,012
WTON	829.109.365.921	1.880.531.731.650	1.568.365.021.076	-0,017	0,079	0,083
BRNA	86.495.963	-54.408.909	8.904.207	0,043	0,005	0,023
CPIN	8.336.229.000.000	-33.320.471.000.000	49.021.218.000.000	0,172	0,000	0,000
SIPD	314.050.789.899	22.762.000.000	670.498.000.000	-0,002	-0,024	0,053
ALDO	128.070.948.612	42.306.490.225	80.903.103.236	0,093	0,025	0,033
FASW	914.746.103.404	1.462.440.106.147	2.601.125.552.564	0,257	0,119	0,158
KBRI	2.570.988.794.879	374.508.490.079	1.053.232.682.475	0,071	0,019	-0,001
AUTO	1.083.080.000.000	742.990.000.000	1.806.524.000.000	0,072	0,027	0,043
TRIS	42.166.016.345	-128.102.532.910	86.875.394.671	0,021	0,081	0,033
UNIT	-14.150.319.201	-93.764.773.237	93.153.097.640	0,096	0,010	0,013
JECC	374.448.966	146.734.051	1.023.061.071	0,116	0,045	0,004

Lanjutan

KBLI	1.844.485.877.650	374.508.490.079	1.053.232.682.475	0,205	-0,022	0,028
KBLM	19.698.769.677	228.067.568.521	27.989.097.223	0,052	-0,883	-0,878
VOKS	424.613.814.377	235.966.531.504	426.102.469.111	0,116	0,033	0,027
ICBP	2.724.975.000.000	1.140.524.000.000	2.806.814.000.000	0,159	-0,001	0,000
MLBI	566.993.000.000	126.425.000.000	259.879.000.000	0,549	0,531	0,489
ROTI	347.419.255.314	-30.820.788.653	275.445.687.124	-0,007	0,081	0,067
SKBM	138.870.347.782	340.371.271.382	112.423.757.332	-0,034	-0,061	-0,032
SKLT	88.742.641.675	80.338.386.896	130.841.074.599	0,003	0,003	0,020
ULTJ	292.055.233.184	193.571.082.645	593.323.000.000	0,184	-0,001	-0,002
GGRM	5.908.574.000.000	7.031.778.000.000	12.401.738.000.000	0,110	0,123	1,624
WIIM	-153.624.044.339	-209.368.439.836	-71.042.937.376	0,101	0,159	0,112
KAEF	951.131.172.907	315.976.712.972	1.326.635.371.786	0,043	0,001	0,027
MBTO	-9.338.831.426	46.133.422.703	-229.059.629.021	0,007	-0,042	0,010
MRAT	-83.731.387.240	317.320.980	-44.105.914.512	0,034	-0,021	-0,011

Lampiran 4. Daftar Hasil Perhitungan Manajemen Laba Melalui Beban Diskresioner (Ab_DiscExp)

Kode	Beban 16	Beban 17	Beban 18	TA 2015	TA 2016
SMBR	328.421.435	192.096.085	247.502.029	3.268.667.933	4.368.876.996
WTON	408.258.135.953	530.358.739.672	732.545.860.739	4.456.097.502.805	4.662.319.785.318
BRNA	20.458.245	224.189.380	21.224.294	1.820.783.911	2.088.696.909
CPIN	4.417.116.000.000	3.720.391.000.000	6.488.206.000.000	24.916.656.000.000	24.204.994.000.000
SIPD	54.356.867.886	392.306.000.000	376.127.000.000	2.246.770.166.899	2.567.211.193.259
ALDO	43.427.187.821	48.014.432.105	68.559.424.699	366.010.819.198	410.330.576.602
FASW	209.985.848.628	255.305.809.993	463.965.145.565	6.993.634.266.969	8.583.223.835.997
KBRI	38.400.741.466	17.927.257.088	6.072.509.134	1.455.931.208.462	1.263.726.833.318
AUTO	1.405.476.000.000	1.409.628.000.000	1.508.826.000.000	14.339.110.000.000	14.612.274.000.000
TRIS	168.380.935.806	148.109.202.029	149.348.082.254	577.786.346.557	639.701.164.511
UNIT	6.030.027.124	4.541.435.026	5.245.232.417	460.539.382.206	313.209.736.860
JECC	110.171.489	135.791.152	126.277.792	1.358.464.081	1.587.210.576
KBLI	138.355.366.277	176.442.873.418	176.703.913.208	1.551.799.840.976	1.871.422.416.044
KBLM	35.083.414.363	50.032.282.364	51.134.623.270	654.385.717.061	639.091.366.917
VOKS	181.433.986.657	199.287.250.025	210.518.826.931	1.536.244.634.556	1.668.210.094.478
ICBP	592.319.000.000	568.118.000.000	463.625.533.000.000	26.560.624.000.000	28.901.948.000.000
MLBI	775.212.000.000	700.595.000.000	809.465.000.000	2.100.853.000.000	2.275.038.000.000
ROTI	918.136.528.749	1.106.974.224.495	1.353.753.543.617	2.706.323.637.034	2.919.640.858.718
SKBM	128.067.416.563	156.734.802.824	180.962.042.684	764.484.248.710	1.001.657.012.004
SKLT	18.911.622.012	195.710.157.351	213.149.072.464	377.110.748.359	568.239.939.951
ULTJ	771.136.778.406	86.185.100.000	105.225.800.000	3.539.995.910.248	4.239.199.641.365
GGRM	6.644.400.000.000	7.103.026.000.000	7.551.057.000.000	63.505.413.000.000	62.951.634.000.000

Lanjutan

WIIM	173.289.718.897	388.619.814.013	389.346.287.885	1.342.700.045.391	1.353.634.132.275
KAEF	1.479.784.404.405	1.791.957.725.462	2.206.877.737.030	3.434.879.313.034	4.612.562.541.064
MBTO	173.037.794.030	396.334.159.320	354.744.465.609	648.899.377.240	709.959.168.088
MRAT	200.620.423.078	193.879.994.327	165.647.973.088	497.090.038.108	483.037.173.864

Kode	TA 2017	TA 2018	Ab_DiscExp 16	Ab_DiscExp 17	Ab_DiscExp 18
SMBR	5.060.337.247	5.538.079.503	0,100	0,044	0,049
WTON	7.067.976.095.043	8.881.778.299.672	0,092	0,114	0,104
BRNA	1.964.877.082	2.461.326.183	0,011	0,107	0,011
CPIN	24.532.331.000.000	27.645.118.000.000	0,177	0,154	0,264
SIPD	2.239.699.000.000	2.187.879.000.000	0,024	0,153	0,168
ALDO	498.701.656.995	526.129.315.163	0,119	0,117	0,137
FASW	9.369.891.776.775	10.965.118.708.784	0,030	0,030	0,050
KBRI	1.171.234.610.856	1.058.927.511.760	0,026	0,014	0,005
AUTO	14.762.309.000.000	15.889.648.000.000	0,098	0,096	0,102
TRIS	544.968.319.987	633.014.281.325	0,291	0,232	0,274
UNIT	426.384.622.878	419.701.649.147	0,013	0,014	0,012
JECC	1.927.985.352	2.081.620.993	0,081	0,086	0,065
KBLI	3.013.760.616.985	3.244.821.647.076	0,089	0,094	0,059
KBLM	1.235.198.847.468	1.298.358.478.375	0,054	0,078	0,041
VOKS	2.110.166.496.595	2.485.382.578.010	0,118	0,119	0,100
ICBP	31.619.514.000.000	34.367.153.000.000	0,022	0,020	14,663

Lanjutan

MLBI	2.510.078.000.000	2.889.501.000.000	0,369	0,308	0,322
ROTI	4.559.573.709.411	4.393.810.380.883	0,339	0,379	0,297
SKBM	1.623.027.475.045	1.771.365.972.009	0,168	0,156	0,111
SKLT	636.284.210.210	747.293.725.435	0,050	0,344	0,335
ULTJ	5.175.896.000.000	5.555.871.000.000	0,218	0,020	0,020
GGRM	66.759.930.000.000	69.097.219.000.000	0,105	0,113	0,113
WIIM	1.225.712.093.041	1.255.573.914.558	0,129	0,287	0,318
KAEF	6.096.148.972.534	9.460.427.317.681	0,431	0,388	0,362
MBTO	780.669.761.787	648.016.880.325	0,267	0,558	0,454
MRAT	497.354.419.089	511.887.783.867	0,404	0,401	0,333

Lampiran 5. Daftar Hasil Perhitungan Manajemen Laba Riil Melalui Overproduction (Ab_Prod)

Kode	Beban Prod 16	Beban Prod 17	Beban Prod 18	TA 2015	TA 2016
SMBR	1.008.039.815	1.086.782.852	1.297.455.132	3.268.667.933	4.368.876.996
WTON	90.657.046.564	20.898.505.842	82.236.613.309	4.456.097.502.805	4.662.319.785.318
BRNA	1.115.567.441	1.177.629.194	1.191.086.350	1.820.783.911	2.088.696.909
CPIN	25.723.431.000.000	28.117.642.000.000	287.536.222.000.000	24.916.656.000.000	24.204.994.000.000
SIPD	1.991.810.619.908	2.174.489.000.000	26.473.990.000.000	2.246.770.166.899	2.567.211.193.259
ALDO	337.507.648.399	349.100.440.289	420.947.266.123	366.010.819.198	410.330.576.602
FASW	4.547.946.176.352	5.945.043.671.186	6.977.409.397.669	6.993.634.266.969	8.583.223.835.997
KBRI	-	-	-	1.455.931.208.462	1.263.726.833.318
AUTO	7.863.188.000.000	8.522.597.000.000	10.289.011.000.000	14.339.110.000.000	14.612.274.000.000
TRIS	558.524.696.482	543.792.291.243	565.939.304.338	577.786.346.557	639.701.164.511
UNIT	216.486.505	261.823.005	311.489.143	460.539.382.206	313.209.736.860
JECC	1.561.057.940	1.802.671.534	2.681.142.898	1.358.464.081	1.587.210.576
KBLI	2.216.250.794.482	2.845.628.097.737	3.726.118.654.576	1.551.799.840.976	1.871.422.416.044
KBLM	558.188.251.785	878.305.537.753	956.911.778.287	654.385.717.061	639.091.366.917
VOKS	1.497.774.182.818	1.783.798.080.066	1.966.614.403.678	1.536.244.634.556	1.668.210.094.478
ICBP	22.465.961.000.000	23.014.330.000.000	26.156.760.000.000	26.560.624.000.000	28.901.948.000.000
MLBI	1.121.035.000.000	1.126.258.000.000	1.204.611.000.000	2.100.853.000.000	2.275.038.000.000
ROTI	-	-	-	2.706.323.637.034	2.919.640.858.718
SKBM	-	-	-	764.484.248.710	1.001.657.012.004
SKLT	325.491.754.455	354.513.468.653	417.295.376.844	377.110.748.359	568.239.939.951
ULTJ	3.081.688.333.710	3.073.686.000.000	3.456.813.000.000	3.539.995.910.248	4.239.199.641.365
GGRM	17.290.294	17.059.673	18.213.314	63.505.413.000.000	62.951.634.000.000

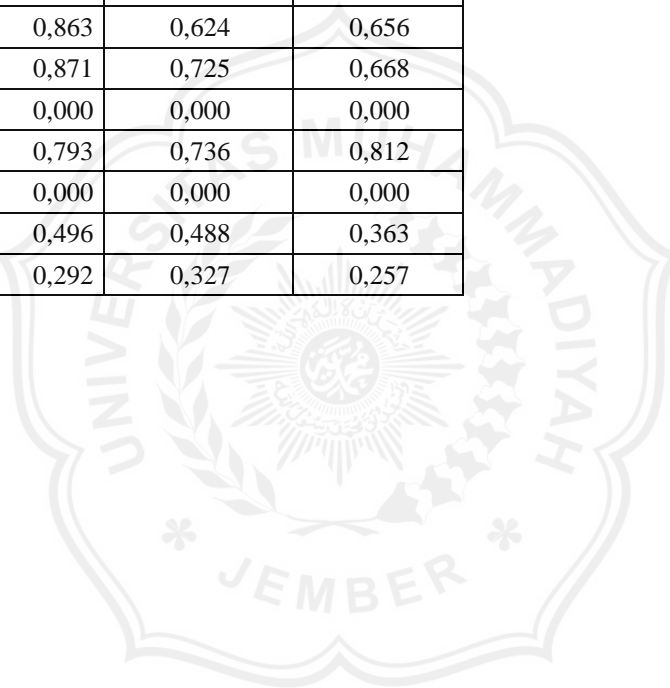
Lanjutan

WIIM	1.064.269.597.692	996.082.629.529	995.263.343.245	1.342.700.045.391	1.353.634.132.275
KAEF	-	-	-	3.434.879.313.034	4.612.562.541.064
MBTO	321.593.712.177	346.736.631.675	283.769.794.445	648.899.377.240	709.959.168.088
MRAT	145.360.436.481	157.730.540.559	127.858.230.764	497.090.038.108	483.037.173.864

Kode	TA 2017	Ab_Prod 16	Ab_Prod 17	Ab_Prod 18
SMBR	5.060.337.247	0,308	0,249	0,256
WTON	7.067.976.095.043	0,020	0,004	0,012
BRNA	1.964.877.082	0,613	0,564	0,606
CPIN	24.532.331.000.000	1,032	1,162	11,721
SIPD	2.239.699.000.000	0,887	0,847	11,820
ALDO	498.701.656.995	0,922	0,851	0,844
FASW	9.369.891.776.775	0,650	0,693	0,745
KBRI	1.171.234.610.856	0,000	0,000	0,000
AUTO	14.762.309.000.000	0,548	0,583	0,697
TRIS	544.968.319.987	0,967	0,850	1,038
UNIT	426.384.622.878	0,000	0,001	0,001
JECC	1.927.985.352	1,149	1,136	1,391
KBLI	3.013.760.616.985	1,428	1,521	1,236
KBLM	1.235.198.847.468	0,853	1,374	0,775
VOKS	2.110.166.496.595	0,975	1,069	0,932
ICBP	31.619.514.000.000	0,846	0,796	0,827
MLBI	2.510.078.000.000	0,534	0,495	0,480

Lanjutan

ROTI	4.559.573.709.411	0,000	0,000	0,000
SKBM	1.623.027.475.045	0,000	0,000	0,000
SKLT	636.284.210.210	0,863	0,624	0,656
ULTJ	5.175.896.000.000	0,871	0,725	0,668
GGRM	66.759.930.000.000	0,000	0,000	0,000
WIIM	1.225.712.093.041	0,793	0,736	0,812
KAEF	6.096.148.972.534	0,000	0,000	0,000
MBTO	780.669.761.787	0,496	0,488	0,363
MRAT	497.354.419.089	0,292	0,327	0,257



Lampiran 6. Daftar Hasil Perhitungan Manajemen Akruwal (DA)

Kode	TA 2015	TA 2016	TA 2017	TA 2018	Δ Rev 2016
SMBR	3.268.667.933	4.368.876.996	5.060.337.247	5.538.079.503	1.100.209.063
WTON	4.456.097.502.805	4.662.319.785.318	7.067.976.095.043	8.881.778.299.672	206.222.282.513
BRNA	1.820.783.911	2.088.696.909	1.964.877.082	2.461.326.183	267.912.998
CPIN	24.916.656.000.000	24.204.994.000.000	24.532.331.000.000	27.645.118.000.000	-711.662.000.000
SIPD	2.246.770.166.899	2.567.211.193.259	2.239.699.000.000	2.187.879.000.000	320.441.026.360
ALDO	366.010.819.198	410.330.576.602	498.701.656.995	526.129.315.163	44.319.757.404
FASW	6.993.634.266.969	8.583.223.835.997	9.369.891.776.775	10.965.118.708.784	1.589.589.569.028
KBRI	1.455.931.208.462	1.263.726.833.318	1.171.234.610.856	1.058.927.511.760	-192.204.375.144
AUTO	14.339.110.000.000	14.612.274.000.000	14.762.309.000.000	15.889.648.000.000	273.164.000.000
TRIS	577.786.346.557	639.701.164.511	544.968.319.987	633.014.281.325	61.914.817.954
UNIT	460.539.382.206	313.209.736.860	426.384.622.878	419.701.649.147	-147.329.645.346
JECC	1.358.464.081	1.587.210.576	1.927.985.352	2.081.620.993	228.746.495
KBLI	1.551.799.840.976	1.871.422.416.044	3.013.760.616.985	3.244.821.647.076	319.622.575.068
KBLM	654.385.717.061	639.091.366.917	1.235.198.847.468	1.298.358.478.375	-15.294.350.144
VOKS	1.536.244.634.556	1.668.210.094.478	2.110.166.496.595	2.485.382.578.010	131.965.459.922
ICBP	26.560.624.000.000	28.901.948.000.000	31.619.514.000.000	34.367.153.000.000	2.341.324.000.000
MLBI	2.100.853.000.000	2.275.038.000.000	2.510.078.000.000	2.889.501.000.000	174.185.000.000
ROTI	2.706.323.637.034	2.919.640.858.718	4.559.573.709.411	4.393.810.380.883	213.317.221.684
SKBM	764.484.248.710	1.001.657.012.004	1.623.027.475.045	1.771.365.972.009	237.172.763.294
SKLT	377.110.748.359	568.239.939.951	636.284.210.210	747.293.725.435	191.129.191.592
ULTJ	3.539.995.910.248	4.239.199.641.365	5.175.896.000.000	5.555.871.000.000	699.203.731.117
GGRM	63.505.413.000.000	62.951.634.000.000	66.759.930.000.000	69.097.219.000.000	-553.779.000.000

Lanjutan

WIIM	1.342.700.045.391	1.353.634.132.275	1.225.712.093.041	1.255.573.914.558	10.934.086.884
KAEF	3.434.879.313.034	4.612.562.541.064	6.096.148.972.534	9.460.427.317.681	1.177.683.228.030
MBTO	648.899.377.240	709.959.168.088	780.669.761.787	648.016.880.325	61.059.790.848
MRAT	497.090.038.108	483.037.173.864	497.354.419.089	511.887.783.867	-14.052.864.244

Kode	Δ Rev 2017	Δ Rev 2018	PPE 2016	PPE 2017	PPE 2018
SMBR	691.460.251	477.742.256	3.530.644.962	3.936.734.798	4.179.749.638
WTON	2.405.656.309.725	1.813.802.204.629	2.222.382.865.586	2.716.598.920.644	3.011.063.902.635
BRNA	-123.819.827	496.449.101	1.311.380.454	1.246.119.552	1.649.527.795
CPIN	327.337.000.000	3.112.787.000.000	12.145.561.000.000	12.801.863.000.000	13.547.159.000.000
SIPD	-327.512.193.259	-51.820.000.000	1.069.054.428.912	1.071.029.000.000	1.033.676.000.000
ALDO	88.371.080.393	27.427.658.168	112.072.516.370	150.039.319.733	152.784.969.052
FASW	786.667.940.778	1.595.226.932.009	6.416.188.282.398	6.585.884.935.522	7.434.899.825.106
KBRI	-92.492.222.462	-112.307.099.096	1.103.454.600.525	1.063.968.218.322	1.023.576.985.303
AUTO	150.035.000.000	1.127.339.000.000	970.837.200.000	9.533.768.000.000	9.875.965.000.000
TRIS	-94.732.844.524	88.045.961.338	177.123.059.753	188.121.826.562	193.188.478.184
UNIT	113.174.886.018	-6.682.973.731	313.209.736.860	293.561.668.218	273.935.717.146
JECC	340.774.776	153.635.641	455.475.379	633.527.655	666.042.949
KBLI	1.142.338.200.941	231.061.030.091	647.969.231.227	1.170.660.360.177	1.071.282.787.641
KBLM	596.107.480.551	63.159.630.907	244.353.212.929	686.358.745.338	694.005.261.792
VOKS	441.956.402.117	375.216.081.415	376.892.902.806	442.510.461.698	579.994.361.206
ICBP	2.717.566.000.000	2.747.639.000.000	13.330.586.000.000	15.040.183.000.000	20.245.585.000.000
MLBI	235.040.000.000	379.423.000.000	1.373.780.000.000	1.433.233.000.000	1.660.540.000.000

Lanjutan

ROTI	1.639.932.850.693	-165.763.328.528	1.970.226.520.661	2.239.636.270.392	2.517.401.081.645
SKBM	621.370.463.041	148.338.496.964	482.387.255.105	786.387.877.813	919.955.755.373
SKLT	68.044.270.259	111.009.515.225	345.553.067.349	369.154.730.541	390.558.055.405
ULTJ	936.696.358.635	379.975.000.000	1.364.377.767.352	1.735.906.000.000	276.235.000.000
GGRM	3.808.296.000.000	2.337.289.000.000	21.418.461.000.000	22.995.440.000.000	23.812.500.000.000
WIIM	-127.922.039.234	29.861.821.517	356.709.060.635	364.539.786.808	366.594.172.814
KAEF	1.483.586.431.470	3.364.278.345.147	1.705.825.082.776	2.434.058.756.550	4.090.880.591.619
MBTO	70.710.593.699	-132.652.881.462	237.197.154.055	260.285.678.445	255.659.039.408
MRAT	14.317.245.225	14.533.364.778	110.305.672.387	113.091.512.551	129.556.932.688

Kode	ROA 2016	ROA 2017	ROA 2018	a1 2016	a1 2017	a1 2018	a2 2016	a2 2017	a2 2018
SMBR	0,312	0,176	0,114	0,000	0,000	0,000	0,337	0,158	0,094
WTON	0,093	0,886	0,602	0,000	0,000	0,000	0,046	0,516	0,257
BRNA	0,204	-0,099	0,301	0,000	0,000	0,000	0,147	-0,059	0,253
CPIN	-0,059	0,026	0,230	0,000	0,000	0,000	-0,029	0,014	0,127
SIPD	0,300	-0,306	-0,050	0,000	0,000	0,000	0,143	-0,128	-0,023
ALDO	0,395	0,589	0,180	0,000	0,000	0,000	0,121	0,215	0,055
FASW	0,248	0,119	0,215	0,000	0,000	0,000	0,227	0,092	0,170
KBRI	-0,174	-0,087	-0,110	0,000	0,000	0,000	-0,132	-0,073	-0,096
AUTO	0,281	0,016	0,114	0,000	0,000	0,000	0,019	0,010	0,076
TRIS	0,350	-0,504	0,456	0,000	0,000	0,000	0,107	-0,148	0,162
UNIT	-0,470	0,386	-0,024	0,000	0,000	0,000	-0,320	0,361	-0,016
JECC	0,502	0,538	0,231	0,000	0,000	0,000	0,168	0,215	0,080

Lanjutan

KBLI	0,493	0,976	0,216	0,000	0,000	0,000	0,206	0,610	0,077
KBLM	-0,063	0,869	0,091	0,000	0,000	0,000	-0,023	0,933	0,051
VOKS	0,350	0,999	0,647	0,000	0,000	0,000	0,086	0,265	0,178
ICBP	0,176	0,181	0,136	0,000	0,000	0,000	0,088	0,094	0,087
MLBI	0,127	0,164	0,228	0,000	0,000	0,000	0,083	0,103	0,151
ROTI	0,108	0,732	-0,066	0,000	0,000	0,000	0,079	0,562	-0,036
SKBM	0,492	0,790	0,161	0,000	0,000	0,000	0,310	0,620	0,091
SKLT	0,553	0,184	0,284	0,000	0,000	0,000	0,507	0,120	0,174
ULTJ	0,512	0,540	1,376	0,000	0,000	0,000	0,198	0,221	0,073
GGRM	-0,026	0,166	0,098	0,000	0,000	0,000	-0,009	0,060	0,035
WIIM	0,031	-0,351	0,081	0,000	0,000	0,000	0,008	-0,095	0,024
KAEF	0,690	0,610	0,822	0,000	0,000	0,000	0,343	0,322	0,552
MBTO	0,257	0,272	-0,519	0,000	0,000	0,000	0,094	0,100	-0,170
MRAT	-0,127	0,127	0,112	0,000	0,000	0,000	-0,028	0,030	0,029

Kode	a3 2016	a3 2017	a3 2018	DA 2016	DA 2017	DA 2017
SMBR	1,080	0,901	0,826	1,417	1,059	0,920
WTON	0,499	0,583	0,426	0,545	1,099	0,683
BRNA	0,720	0,597	0,840	0,867	0,537	1,092
CPIN	0,487	0,529	0,552	0,459	0,542	0,679
SIPD	0,476	0,417	0,462	0,618	0,290	0,438
ALDO	0,306	0,366	0,306	0,427	0,581	0,361
FASW	0,917	0,767	0,793	1,145	0,859	0,964

Lanjutan

KBRI	0,758	0,842	0,874	0,626	0,769	0,778
AUTO	0,068	0,652	0,669	0,087	0,663	0,745
TRIS	0,307	0,294	0,354	0,414	0,146	0,516
UNIT	0,680	0,937	0,642	0,360	1,299	0,627
JECC	0,335	0,399	0,345	0,504	0,614	0,425
KBLI	0,418	0,626	0,355	0,624	1,236	0,432
KBLM	0,373	1,074	0,562	0,350	2,007	0,613
VOKS	0,245	0,265	0,275	0,331	0,530	0,453
ICBP	0,502	0,520	0,640	0,590	0,614	0,727
MLBI	0,654	0,630	0,662	0,737	0,733	0,813
ROTI	0,728	0,767	0,552	0,807	1,329	0,516
SKBM	0,631	0,785	0,567	0,941	1,405	0,658
SKLT	0,916	0,650	0,614	1,423	0,769	0,788
ULTJ	0,385	0,409	0,053	0,583	0,630	0,127
GGRM	0,337	0,365	0,357	0,329	0,426	0,392
WIIM	0,266	0,269	0,299	0,274	0,175	0,323
KAEF	0,497	0,528	0,671	0,839	0,849	1,223
MBTO	0,366	0,367	0,327	0,460	0,466	0,158
MRAT	0,222	0,234	0,260	0,194	0,264	0,290

Lampiran 7. Daftar Hasil Perhitungan Agresivitas Pajak (BTD_MP)

Kode	Laba Ak 2016	Laba Ak 2017	Laba Ak 2018	Laba Fiskal 2016	Laba Fiskal 2017
SMBR	503.269.210	468.330.220	705.849.093	259.090.525	146.648.432
WTON	504.432.604.536	666.639.391.403	882.421.877.516	281.567.627.374	340.458.859.391
BRNA	215.824.731	97.691.903	84.447.793	12.664.977	-178.283.422
CPIN	6.244.695.000.000	6.486.741.000.000	6.244.695.000.000	2.251.813.000.000	2.499.875.000.000
SIPD	441.904.596.718	246.274.000.000	504.442.000.000	13.048.780.927	-354.925.000.000
ALDO	111.285.641.048	117.449.381.779	145.002.000.000	25.161.063.609	28.234.922.754
FASW	1.178.582.869.109	1.413.187.974.750	3.018.753.670.972	772.565.614.796	580.849.868.491
KBRI	11.443.950.680	31.360.767.103	-6.413.664.639	-102.095.552.119	-126.096.607.097
AUTO	1.852.816.000.000	1.756.079.000.000	1.872.849.000.000	483.421.000.000	547.781.000.000
TRIS	215.211.068.135	181.517.823.109	190.853.579.722	19.665.074.694	14.198.889.550
UNIT	32.229.098.770	30.091.574.136	31.427.518.228	860.775.733	1.062.124.056
JECC	348.696.642	305.448.316	337.724.774	132.423.161	171.603.140
KBLI	534.068.568.694	514.762.288.222	546.540.787.997	322.034.555.156	326.702.929.037
KBLM	102.704.178.403	105.904.866.285	121.430.787.505	20.113.887.420	43.994.949.645
VOKS	480.760.953.336	473.338.152.935	442.250.598.118	160.045.873.393	166.204.959.339
ICBP	10.476.733.000.000	10.493.910.000.000	12.122.538.000.000	3.631.301.000.000	3.543.173.000.000
MLBI	2.147.744.000.000	2.271.704.000.000	2.462.707.000.000	982.129.000.000	1.322.067.000.000
ROTI	1.298.381.456.746	1.306.477.914.088	1.490.148.589.660	279.777.368.831	-10.896.463.085
SKBM	186.037.045.425	186.165.342.708	225.606.844.655	22.545.456.050	25.880.464.791
SKLT	214.518.332.233	41.293.729.217	54.165.842.691	148.534.386.837	-8.443.904.742
ULTJ	1.633.104.908.233	1.835.623.000.000	1.956.276.000.000	709.825.635.742	718.402.000.000
GGRM	166.161.716.000.000	65.084.263.000.000	77.063.336.000.000	6.672.682.000.000	7.755.347.000.000

Lanjutan

WIIM	509.301.730.959	432.792.357.003	441.532.566.004	106.290.306.868	40.589.790.851
KAEF	1.863.895.723.868	2.201.879.645.113	2.780.178.295.275	271.597.947.663	331.707.917.461
MBTO	356.368.877.868	374.818.137.207	213.219.702.918	8.813.611.079	-24.690.826.118
MRAT	202.098.310.596	199.569.393.598	174.335.515.518	-5.549.465.678	-1.283.332.109

Kode	Laba Fiskal 2018	TA 2015	TA 2016	TA 2017	LA-LF 2016
SMBR	76.074.721	3.268.667.933	4.368.876.996	5.060.337.247	244.178.685
WTON	486.640.174.453	4.456.097.502.805	4.662.319.785.318	7.067.976.095.043	222.864.977.162
BRNA	-23.662.406	1.820.783.911	2.088.696.909	1.964.877.082	203.159.754
CPIN	4.551.485.000.000	24.916.656.000.000	24.204.994.000.000	24.532.331.000.000	3.992.882.000.000
SIPD	25.934.000.000	2.246.770.166.899	2.567.211.193.259	2.239.699.000.000	428.855.815.791
ALDO	43.047.394.294	366.010.819.198	410.330.576.602	498.701.656.995	86.124.577.439
FASW	1.401.437.708.670	6.993.634.266.969	8.583.223.835.997	9.369.891.776.775	406.017.254.313
KBRI	-123.372.929.643	1.455.931.208.462	1.263.726.833.318	1.171.234.610.856	113.539.502.799
AUTO	680.801.000.000	14.339.110.000.000	14.612.274.000.000	14.762.309.000.000	1.369.395.000.000
TRIS	19.665.074.694	577.786.346.557	639.701.164.511	544.968.319.987	195.545.993.441
UNIT	506.523.774	460.539.382.206	313.209.736.860	426.384.622.878	31.368.323.037
JECC	94.495.682	1.358.464.081	1.587.210.576	1.927.985.352	216.273.481
KBLI	276.292.254.502	1.551.799.840.976	1.871.422.416.044	3.013.760.616.985	212.034.013.538
KBLM	40.675.096.628	654.385.717.061	639.091.366.917	1.235.198.847.468	82.590.290.983
VOKS	105.468.744.587	1.536.244.634.556	1.668.210.094.478	2.110.166.496.595	320.715.079.943
ICBP	4.658.781.000.000	26.560.624.000.000	28.901.948.000.000	31.619.514.000.000	6.845.432.000.000
MLBI	1.224.807.000.000	2.100.853.000.000	2.275.038.000.000	2.510.078.000.000	1.165.615.000.000

Lanjutan

ROTI	9.129.654.534	2.706.323.637.034	2.919.640.858.718	4.559.573.709.411	1.018.604.087.915
SKBM	15.954.632.472	764.484.248.710	1.001.657.012.004	1.623.027.475.045	163.491.589.375
SKLT	4.063.766.669	377.110.748.359	568.239.939.951	636.284.210.210	65.983.945.396
ULTJ	701.607.000.000	3.539.995.910.248	4.239.199.641.365	5.175.896.000.000	923.279.272.491
GGRM	7.793.063.000.000	63.505.413.000.000	62.951.634.000.000	66.759.930.000.000	159.489.034.000.000
WIIM	51.142.850.919	1.342.700.045.391	1.353.634.132.275	1.225.712.093.041	403.011.424.091
KAEF	401.792.808.948	3.434.879.313.034	4.612.562.541.064	6.096.148.972.534	1.592.297.776.205
MBTO	-114.131.026.847	648.899.377.240	709.959.168.088	780.669.761.787	347.555.266.789
MRAT	-2.256.476.497	497.090.038.108	483.037.173.864	497.354.419.089	207.647.776.274

Kode	LA-LF 2017	LA-LF 2018	BTD_MP 16	BTD_MP 17	BTD_MP 18
SMBR	321.681.788	629.774.372	0,075	0,074	0,124
WTON	326.180.532.012	395.781.703.063	0,050	0,070	0,056
BRNA	275.975.325	108.110.199	0,112	0,132	0,055
CPIN	3.986.866.000.000	1.693.210.000.000	0,160	0,165	0,069
SIPD	601.199.000.000	478.508.000.000	0,191	0,234	0,214
ALDO	89.214.459.025	101.954.605.706	0,235	0,217	0,204
FASW	832.338.106.259	1.617.315.962.302	0,058	0,097	0,173
KBRI	157.457.374.200	116.959.265.004	0,078	0,125	0,100
AUTO	1.208.298.000.000	1.192.048.000.000	0,096	0,083	0,081
TRIS	167.318.933.559	171.188.505.028	0,338	0,262	0,314
UNIT	29.029.450.080	30.920.994.454	0,068	0,093	0,073
JECC	133.845.176	243.229.092	0,159	0,084	0,126

Lanjutan

KBLI	188.059.359.185	270.248.533.495	0,137	0,100	0,090
KBLM	61.909.916.640	80.755.690.877	0,126	0,097	0,065
VOKS	307.133.193.596	336.781.853.531	0,209	0,184	0,160
ICBP	6.950.737.000.000	7.463.757.000.000	0,258	0,240	0,236
MLBI	949.637.000.000	1.237.900.000.000	0,555	0,417	0,493
ROTI	1.317.374.377.173	1.481.018.935.126	0,376	0,451	0,325
SKBM	160.284.877.917	209.652.212.183	0,214	0,160	0,129
SKLT	49.737.633.959	50.102.076.022	0,175	0,088	0,079
ULTJ	1.117.221.000.000	1.254.669.000.000	0,261	0,264	0,242
GGRM	57.328.916.000.000	69.270.273.000.000	2,511	0,911	1,038
WIIM	392.202.566.152	390.389.715.085	0,300	0,290	0,319
KAEF	1.870.171.727.652	2.378.385.486.327	0,464	0,405	0,390
MBTO	399.508.963.325	327.350.729.765	0,536	0,563	0,419
MRAT	200.852.725.707	176.591.992.015	0,418	0,416	0,355

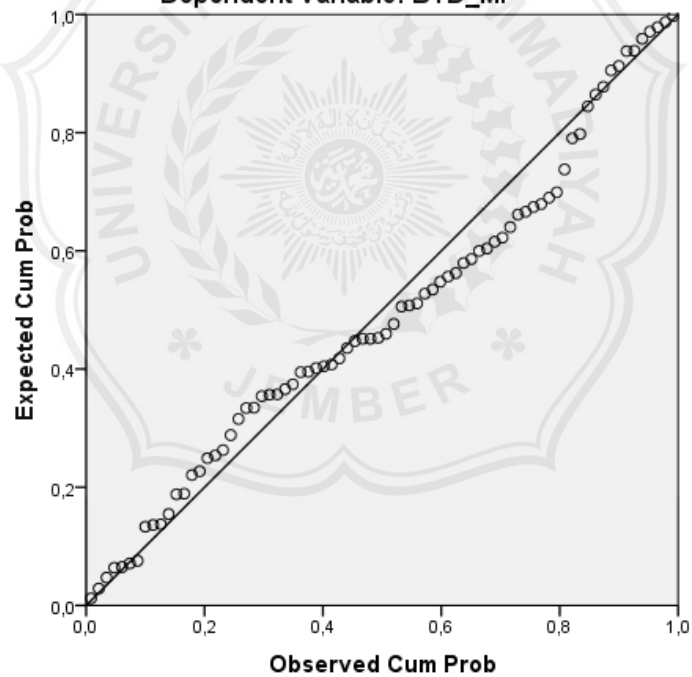
Lampiran 8 . Hasil Uji SPSS

Descriptive Statistics

	N	Maximum	Minimum	Mean	Std.Deviatio
AI	78	69,535	69,498	69,51738	0,006665
Ab_CFO	78	0,205	-0,083	0,03972	0,59283
Ab_DiscExp	78	0,747	0,071	0,36577	0,173121
Ab_Prod	78	1,820	0,000	0,60613	0,467427
DA	78	1,329	0,087	0,60519	0,28607
BTD_MP	78	0,563	0,050	0,22154	0,146602
Valid N (listwise)	78				

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: BTD_MP



Lampiran 9. Hasil Uji SPSS

One-Sampel Kolmogorov-Smirnov Test

		AI	Ab_ CFO	Ab_Dic sExp	Ab_Pro d	DA	BTM_ MP
N		76	78	78	78	78	78
Normal Parameters ^{a,b}	Mean	69,517	0,039	0,36577	0,60613	0,60	0,2215
	Std. Deviation	38	72	5	283	1	7
	Absolute	0,0066	0,059	0,17312	0,46742	0,28	0,1466
Most Extreme Differences	Absolute	0,084	0,128	0,112	0,151	0,08	0,128
	Positive	0,081	0,128	0,112	0,151	0,08	0,128
	Negative	-0,084	-0,087	-0,099	-0,097	-	-0,121
Kolmogorov-Sminov Z		0,736	1,132	0,989	1,338	0,73	1,132
Asymp.Sig. (2-tailed)		0,650	0,154	0,283	0,056	0,64	0,154

- a. Test distribution is normal
b. Calculated from data

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Transform_X 2b, Transform_X 1, Ab_CFO, Ab_Prod, DA ^b		Enter

- a. Dependent Variable: BTM_MP
b. All requested variables entered.

Lampiran 10. Hasil Uji SPSS

Coefficients

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			tolerance	VIF
1 (Constant)	-111,623	1,33857		-,834	,407		
AI	1,607	1,926	,073	,407	,407	,858	1,165
Ab_CFO	,204	,204	,084	1,007	,317	,949	1,053
Ab_DiscExp	,550	,071	-,212	7,726	,000	,956	1,046
Ab_Prod	-,066	,026	-,145	-2,528	,014	,938	1,067
DA	,342	,971	,043	3,474	,017	,869	1,151

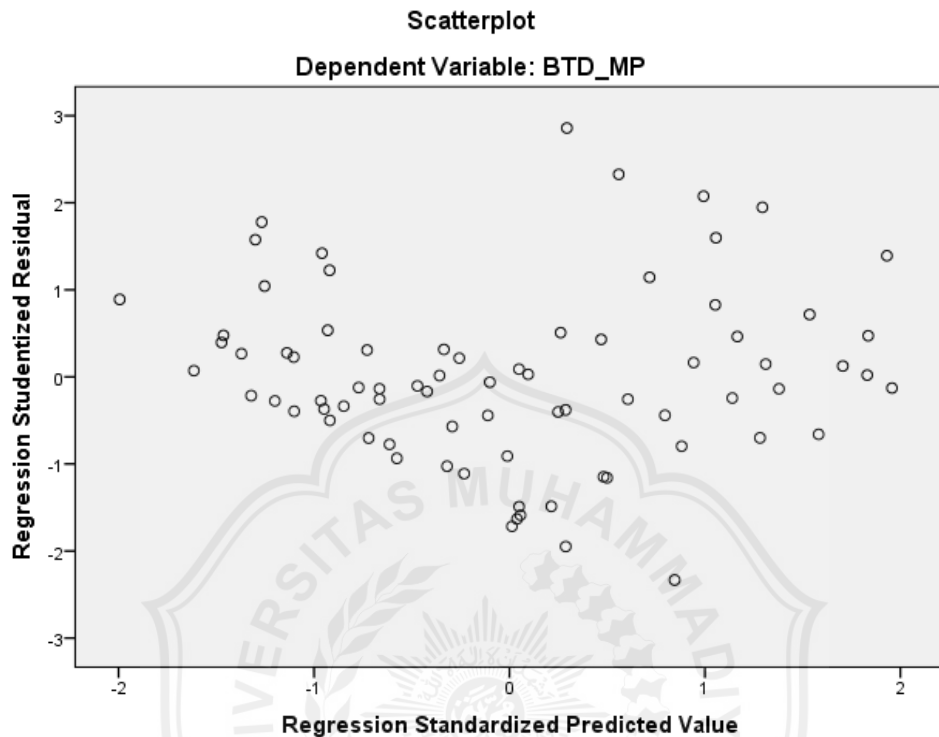
a. Dependent Variable : BTD_MP

Collinearity Diagnostics

Model	Eigenvalue	Condition Index	Variance Proportions					
			(Constant)	AI	Ab_CFO	Ab_DiscExp	Ab_Prod	DA
1	4,734	1,000	,00	,00	,01	,01	,01	,01
2	,635	2,730	,00	,00	,92	,01	,00	,01
3	,347	3,693	,00	,00	,01	,03	,80	,05
4	,214	4,703	,00	,00	,00	,43	,00	,35
5	,069	8,266	,00	,00	,02	,52	,15	,51
6	3,893E-009	34872,690	1,00	1,00	,04	,00	,03	,08

a. Dependent Variable : BTD_MP

Lampiran 11. Hasil Uji SPSS



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,733 ^a	,483	,517	,102972	1,322

a. Predictors: (Constant), Transform_X2b, Transform_X1, Ab_CFO, Ab_Pro, DA

b. Dependent Variable: BTD_MP



FORMULIR
REVISI UJIAN SKRIPSI DAN KOMPREHENSIF

No. Dok : FM-00401 20003-08.

Judul : Pengaruh Manajemen Laba Melalui Keunggulan Akuntansi
 Aktifitas Laba Riil dan Aktual terhadap Agresivitas Pajak
 Peneliti : Linda Purwaningrum
 NIM : 1510421161
 HARI/TGL: Juni 24 - 02 - 2019

No.	Penguji	Hal	Bagian yang direvisi (jika ada)	Tanda tangan awal	Tanda tangan akhir
1.	Ketua Penguji Dr. Dwi Cahyono M.Si, Ak		perbaikan		
2.	Anggota (Pembimbing 1) Dr. Yuliana Kartika Ak. MM Dinas P		judul konseptual pengolahan data		
3.	Anggota (Pembimbing 2) Achmad Syahrudin, S.E., MM		- penyederhanaan - penambahan - tabel - & hitung - perbaikan pengisian M-2-3. - hitungan		