

Lampiran 1 Beban Pajak Tangguhan industry Makanan dan Minuman tahun 2010-2014

NO	Tahun	Kode Perusahaan	BPT	TOTAL ASSET	DTE
1	2010	Ades	-1801000	324493000	-0.005550197
2	2010	Aisa	-2214000	193695000	-0.011430342
3	2010	Ceka	136184548	850469914144	0.000160129
4	2010	Dlta	-2783523	708583733	-0.003928291
5	2010	Icbp	67099000	13361313000	0.005021887
6	2010	Indf	273691000	22423117000	0.012205752
7	2010	Mlbi	3262000	1137082000	0.002868746
8	2010	Myor	1164106711	4399191135535	0.000264618
9	2010	Psdn	2954921758	41461135018	0.071269678
10	2010	Roti	1358326554	568265341826	0.002390303
11	2010	Skkl	343705596	199375442469	0.001723911
12	2010	Sttp	4354648117	649273975548	0.00670695
13	2010	Ultj	-44176093915	200659576226	-0.220154426
14	2011	Ades	-3588000	316048000	-0.011352706
15	2011	Aisa	1461000	3590309000	0.000406929
16	2011	Ceka	1399695815	823360918368	0.001699978
17	2011	Dlta	-1990339	696166676	-0.002858998
18	2011	Icbp	57742000	15222857000	0.003793112
19	2011	Indf	275189000	53585933000	0.005135471
20	2011	Mlbi	4745000	1220813000	0.003886754
21	2011	Myor	3248253932	6599845533328	0.000492171
22	2011	Psdn	7271821247	421366403319	0.017257715
23	2011	Roti	3040337744	7591369185	0.40049926
24	2011	Skkl	1003613311	214237879424	0.004684575
25	2011	Sttp	-6281042922	934765927864	-0.006719375
26	2011	Ultj	25382646835	2179181979434	0.011647787
27	2012	Ades	6793000	389094000	0.017458506
28	2012	Aisa	-1792000	3867576000	-0.000463339
29	2012	Ceka	-173176884	1027692718504	-0.00016851
30	2012	Dlta	-5362139000	745306835000	-0.007194539
31	2012	Icbp	9056000	17819884000	0.000508196
32	2012	Indf	-389236000	59389405000	-0.006553964
33	2012	Mlbi	-16159000	1152048000	-0.014026325
34	2012	Myor	-927670095	8302506241903	1.1173374
35	2012	Psdn	-3315741131	682611125989	-0.004857438
36	2012	Roti	5352779986	1204944681223	0.004442345
37	2012	Skkl	760664930	249746467756	0.003045749
38	2012	Sttp	127891668	1249840835890	0.000102326

39	2012	Ultj	7064734551	2420793382029	0.002918355
40	2013	Ades	1404000	441064000	0.003183212
41	2013	Aisa	3191000	5020824000	0.000635553
42	2013	Ceka	-1606645376	1069627299747	-0.001502061
43	2013	Dlta	-4331245000	867040802000	-0.004995434
44	2013	Icbp	-99309000	2126747000	-0.046695258
45	2013	Indf	-503125000	78092789000	-0.006442656
46	2013	Mlbi	34462000	1782148000	0.019337339
47	2013	Myor	30480928	9710223454	0.003139055
48	2013	Psdn	605675797	681832333141	0.000888306
49	2013	Roti	-1744950384	1822689047108	-0.000957349
50	2013	Skkl	1067130900	301989488699	0.003533669
51	2013	Sttp	1505870683	1470059394892	0.00102436
52	2013	Ultj	11072317291	2811620982142	0.003938055
53	2014	Ades	1632000	504865000	0.003232547
54	2014	Aisa	9678000	7371846000	0.001312833
55	2014	Ceka	1107580133	1284150037341	0.000862501
56	2014	Dlta	-1962032000	991947134000	-0.00197796
57	2014	Icbp	134336000	24910211000	0.005392809
58	2014	Indf	-481551000	85938885000	-0.005603412
59	2014	Mlbi	11567000	2231051000	0.005184552
60	2014	Myor	-3375817898	10291108029334	-0.000328033
61	2014	Psdn	1303683598	620928440332	0.002099571
62	2014	Roti	15834330233	2142894276216	0.007389226
63	2014	Skkl	1949234026	331574891637	0.005878714
64	2014	Sttp	2986750220	1700204093895	0.001756701
65	2014	Ultj	20895075351	2917083567355	0.007163002

Lampiran 2 Perencanaan Pajak industry Makanan dan Minuman 2010 - 2014

No	Tahun	Kode Perusahaan	Net income	EBITE	TRR
1	2010	Ades	31659000	33543000	0.943833289
2	2010	Aisa	80066000	94186000	0.850083877
3	2010	Ceka	29562060490	40351320226	0.732616934
4	2010	Dlta	146066305	192972439	0.756928325
5	2010	Icbp	1827909000	2519142000	0.725607766
6	2010	Indf	3934808000	5432375000	0.724325548
7	2010	Mlbi	443050000	594162000	0.745672056
8	2010	Myor	499655171512	658358847453	0.758940468
9	2010	Psdn	25685038017	39241569759	0.654536456
10	2010	Roti	99775124375	134665973429	0.740908203
11	2010	Skkl	4833843650	6172154304	0.783169605
12	2010	Sttp	42630757200	46172880683	0.923285629
13	2010	Ultj	107339358519	202923541697	0.528964543
14	2011	Ades	25868000	29627000	0.87312249
15	2011	Aisa	149951000	185179000	0.809762446
16	2011	Ceka	96305943766	130254192528	0.739369243
17	2011	Dlta	151715042	204871170	0.740538759
18	2011	Icbp	2066365000	2744910000	0.752798817
19	2011	Indf	4891673000	6352389000	0.770052495
20	2011	Mlbi	507382000	680487000	0.745616007
21	2011	Myor	483486152677	626440817709	0.771798611
22	2011	Psdn	23858490558	37116872381	0.642793668
23	2011	Roti	115932533042	154948034286	0.748202671
24	2011	Skkl	5976790919	8016925358	0.745521587
25	2011	Sttp	42675154847	60382411569	0.706748103
26	2011	Ultj	101323273593	156817906428	0.64612056

27	2012	Ades	83376000	76631000	1.088019209
28	2012	Aisa	523664000	324465000	1.613930624
29	2012	Ceka	58344237476	83714325804	0.696944483
30	2012	Dlta	213421077	287505070	0.74232109
31	2012	Icbp	2282371000	3034394000	0.75216699
32	2012	Indf	4779446000	6316960000	0.756605392
33	2012	Mlbi	453405000	607261000	0.746639419
34	2012	Myor	744428404309	959815066914	0.775595664
35	2012	Psdn	25623404271	50794652652	0.504450822
36	2012	Roti	149149548025	199792980761	0.746520461
37	2012	Skkl	7962693771	11663883341	0.682679476
38	2012	Sttp	74626183474	93116800006	0.801425559
39	2012	Ultj	353431619485	457970115184	0.771735115
40	2013	Ades	55656000	59194000	0.940230429
41	2013	Aisa	346728000	449584000	0.771219616
42	2013	Ceka	65068598558	86553141929	0.751776274
43	2013	Dlta	270498062	358395988	0.754746345
44	2013	Icbp	2235040000	2996990000	0.745761581
45	2013	Indf	3416635000	4666958000	0.732090368
46	2013	Mlbi	1171229000	1576945000	0.74272026
47	2013	Myor	1013558238779	1356073495557	0.747421318
48	2013	Psdn	21322248834	43237563647	0.493141774
49	2013	Roti	158015270921	210804904162	0.749580621
50	2013	Skkl	11440014188	16597785538	0.689249428
51	2013	Sttp	114437068803	142799075520	0.801385222
52	2013	Ultj	325127420664	436720187873	0.744475364
53	2014	Ades	31021000	41511000	0.747295897
54	2014	Aisa	378134000	484592000	0.780314161

55	2014	Ceka	41001414954	57072544226	0.718408746
56	2014	Dlta	288073432	379518812	0.759049151
57	2014	Icbp	2531681000	3388725000	0.74708954
58	2014	Indf	5146323000	4401080000	1.169331846
59	2014	MIbi	794883000	1078378000	0.737109808
60	2014	Myor	409824768594	529701030755	0.773690714
61	2014	Psdn	-28175252332	-18967883663	1.485418871
62	2014	Roti	188577521074	252762908103	0.74606485
63	2014	Skkl	16480714984	23544037458	0.699995275
64	2014	Sttp	123465403948	167765041979	0.735942378
65	2014	Ultj	283360914211	375356927774	0.754910575

Lampiran 4 Profitabilitas industry Makanan dan Minuman 2010 - 2014

No	Tahun	Kode Perusahaan	Net Income	Total Asset	100%	ROA
1	2010	Ades	31659000	324493000	100%	0.097564508
2	2010	Aisa	80066000	1936950000	100%	0.041336121
3	2010	Ceka	29562060490	850469914144	100%	0.034759678
4	2010	Dlta	-46906134	708583733	100%	-0.066197023
5	2010	Icbp	1827909000	13361313000	100%	0.136806091
6	2010	Indf	4016793000	47275955000	100%	0.08496482
7	2010	Mlbi	443050000	1137082000	100%	0.389637687
8	2010	Myor	499655171512	4399191135535	100%	0.113578873
9	2010	Psdn	25685038017	414611350180	100%	0.061949674
10	2010	Roti	99775124375	568265341826	100%	0.175578409
11	2010	Skkl	4833843650	199375442469	100%	0.02424493
12	2010	Sttp	42630757200	649273975548	100%	0.065659119
13	2010	Ultj	107339358519	2006595762260	100%	0.053493265
14	2011	Ades	25868000	316048000	100%	0.081848327
15	2011	Aisa	149951000	3590309000	100%	0.041765486
16	2011	Ceka	96305943766	823360918368	100%	0.116966863
17	2011	Dlta	-53156128	696166676	100%	-0.076355462
18	2011	Icbp	2066365000	15222857000	100%	0.135740945
19	2011	Indf	5017425000	53585933000	100%	0.093633249
20	2011	Mlbi	507382000	1220813000	100%	0.415609926
21	2011	Myor	483486152677	6599845533328	100%	0.073257192
22	2011	Psdn	23858490558	421366403319	100%	0.05662172
23	2011	Roti	115932533042	759136918500	100%	0.152716236
24	2011	Skkl	5976790919	214237879424	100%	0.027897919
25	2011	Sttp	42675154847	934765927864	100%	0.045653306
26	2011	Ultj	107339358519	2179181979434	100%	0.049256721

27	2012	Ades	83376000	389094000	100%	0.21428241
28	2012	Aisa	253664000	3867576000	100%	0.065587334
29	2012	Ceka	58344237476	1027692718504	100%	0.056772065
30	2012	Dlta	213421077	745306835	100%	0.286353307
31	2012	Icbp	2282371000	17819884000	100%	0.128080014
32	2012	Indf	4779446000	59389405000	100%	0.080476408
33	2012	Mlbi	453405000	1152048000	100%	0.393564331
34	2012	Myor	774428404309	8302506241903	100%	0.093276462
35	2012	Psdn	25623404271	682611125989	100%	0.037537338
36	2012	Roti	149149548025	1204944681223	100%	0.123781241
37	2012	Skkl	7962693771	249746467756	100%	0.031883109
38	2012	Sttp	74626183474	1249840835890	100%	0.05970855
39	2012	Ultj	353431619485	2420793382029	100%	0.145998259
40	2013	Ades	83376000	441064000	100%	0.189033791
41	2013	Aisa	346728000	5020824000	100%	0.069057987
42	2013	Ceka	65068958558	1069627299747	100%	0.0608333
43	2013	Dlta	270498062	867040802	100%	0.311978469
44	2013	Icbp	2235040000	21267470000	100%	0.105091955
45	2013	Indf	3416635000	78092789000	100%	0.043750967
46	2013	Mlbi	1171229000	1782148000	100%	0.657200749
47	2013	Myor	1013558238779	9710223454000	100%	0.104380527
48	2013	Psdn	21322248834	681832333141	100%	0.031271983
49	2013	Roti	158015270921	1822689047108	100%	0.086693488
50	2013	Skkl	11440014188	301989488699	100%	0.03788216
51	2013	Sttp	114437068803	1470059394892	100%	0.077845201
52	2013	Ultj	325127420664	2811620982142	100%	0.115637002
53	2014	Ades	31021000	504865000	100%	0.061444148
54	2014	Aisa	378134000	7371846000	100%	0.051294343

55	2014	Ceka	41001141954	1284150037341	100%	0.031928623
56	2014	Dlta	288073432	991947134	100%	0.290412082
57	2014	Icbp	2531681000	24910211000	100%	-0.101632258
58	2014	Indf	4401080000	85938885000	100%	0.051211742
59	2014	Mlbi	794883000	2231051000	100%	0.35628186
60	2014	Myor	409824769594	10291108029334	100%	0.039823192
61	2014	Psdn	-28175252332	620928440332	100%	-0.045376006
62	2014	Roti	188577521074	2142894276216	100%	0.088001318
63	2014	Skkl	16480714984	331574891637	100%	0.049704352
64	2014	Sttp	123465403948	1700204093895	100%	0.07261799
65	2014	Ultj	283360914211	2917083567355	100%	0.097138429

Lampiran 1 Manajemen Laba (modified jones) pada industry Makanan dan Minuman tahun 2010 -2014

no	Tahun	Kode Perusahaan	NDS _t	DA _{Ct}
1	2010	Ades	0.168454559	0.938788
2	2010	Aisa	0.106747067	0.72586
3	2010	Ceka	-0.91617188	1.331684
4	2010	Dlta	-147.7251028	0.725103
5	2010	Icbp	0.103826559	0.756513
6	2010	Indf	0.010888585	0.639176
7	2010	Mlbi	0.061423083	0.743097
8	2010	Myor	0.60805162	0.732475
9	2010	Psdn	0.847603378	0.764864
10	2010	Roti	0.282110422	0.68518
11	2010	Skkl	0.147656371	0.794003
12	2010	Sttp	0.143864398	0.728462
13	2010	Ultj	0.135654604	1.484886
14	2011	Ades	0.38853676	0.847964
15	2011	Aisa	0.383688928	0.710345
16	2011	Ceka	0.553290608	0.924845
17	2011	Dlta	158.1383096	-154.879
18	2011	Icbp	0.077376528	0.643611
19	2011	Indf	0.121609546	1.068466
20	2011	Mlbi	0.034346856	0.746009
21	2011	Myor	0.4128548	0.677905
22	2011	Psdn	0.781935362	0.748439
23	2011	Roti	0.288346301	0.742313
24	2011	Skkl	0.09794833	0.732334
25	2011	Sttp	0.390337009	0.742134
26	2011	Ultj	0.068179532	0.742758
27	2012	Ades	0.627680685	0.732553
28	2012	Aisa	0.253836472	0.749254
29	2012	Ceka	-0.154823333	0.5307
30	2012	Dlta	0.306133744	0.735617
31	2012	Icbp	0.151166602	0.729709
32	2012	Indf	0.086804681	1.614065
33	2012	Mlbi	-0.149247688	0.710124
34	2012	Myor	0.100636159	0.799631
35	2012	Psdn	0.122771321	0.730297
36	2012	Roti	0.433799287	0.498733
37	2012	Skkl	0.23435487	0.749706
38	2012	Sttp	0.16997352	1.163693

39	2012	Ultj	0.294657573	0.702713
40	2013	Ades	0.100459375	0.749804
41	2013	Aisa	0.248973317	0.654117
42	2013	Ceka	1.253440308	-1.20921
43	2013	Dlta	0.23642939	0.763571
44	2013	Icbp	0.176948105	0.743373
45	2013	Indf	0.057947278	0.69214
46	2013	Mlbi	1.598749717	0.77125
47	2013	Myor	0.083404722	0.759791
48	2013	Psdn	-0.052935145	0.733247
49	2013	Roti	0.206026713	-0.33597
50	2013	Sklk	0.565338868	0.775538
51	2013	Sttp	0.290699837	0.703931
52	2013	Ultj	0.231661453	0.731684
53	2014	Ades	0.158441478	0.710692
54	2014	Aisa	1.266393039	0.723916
55	2014	Ceka	1.0612247	0.825675
56	2014	Dlta	-0.100154187	0.700154
57	2014	Icbp	0.211531287	0.698469
58	2014	Indf	0.110124834	0.714442
59	2014	Mlbi	-0.352996249	0.503072
60	2014	Myor	0.187700284	0.923313
61	2014	Psdn	-0.479143196	0.731031
62	2014	Roti	0.173296363	0.694494
63	2014	Sklk	0.344064137	0.718842
64	2014	Sttp	0.282137829	0.768915
65	2014	Ultj	0.147248369	0.743276

Lampiran Tabel Data Zscore Yang di Outlier

No	Tabel Zscore Yang dihapus				
1	7.31320	11	2.00417	21	0.43061
2	4.83257	12	1.71908	22	0.52143
3	4.08303	13	1.64064	23	0.20328
4	4.47330	14	1.46368	24	0.21998
5	2.23799	15	1.43038	25	0.19454
6	2.52845	16	0.91187	26	0.11937
7	2.49098	17	0.91187	27	0.16233
8	2.27787	18	0.85422	28	0.16233
9	2.27780	19	0.85422		
10	2.31009	20	0.50827		

Tabel 4.1
Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
MNJLaba	36	.49	.77	.7069	.07026
BPT	36	-.22	.07	-.0038	.04004
PP	36	.49	.77	.7134	.07130
Profit	36	-.01	.01	.0062	.00444
Valid N (listwise)	36				

Sumber : hasil Uji pengolahan data statistic

Tabel 4.2

Pengujian Normalitas sebelum Transformasi Data Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		65
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	22.37627974
Most Extreme Differences	Absolute	.353
	Positive	.331
	Negative	-.353
Test Statistic		.353
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Tabel 4.3

Pengujian Normalitas Transformasi Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02070586
Most Extreme Differences	Absolute	.079
	Positive	.064
	Negative	-.079
Test Statistic		.079
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Tabel 4.4

Uji Multikorelasi

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.051	.010		-5.167	.000		
	LNBP	.001	.001	.010	1.002	.328	.944	1.059
	LNPP	1.004	.011	1.026	88.218	.000	.690	1.449
	LNProfit	-.009	.002	-.050	-4.400	.000	.714	1.401

Tabel 4.5
Uji Autokolerasi

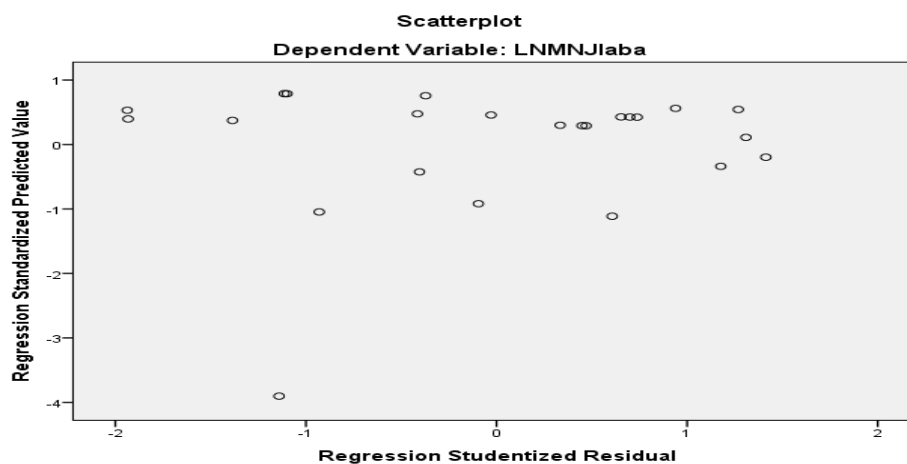
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.999 ^a	.998	.998	.00436	.998	3564.134	3	20	.000	1.760

a. Predictors: (Constant), LNProfit, LNBP, LNPP

b. Dependent Variable: LNMNlaba

Tabel 4.5
Uji Heterokedasitas



Tabel 4.6
Hasil Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.204	3	.068	3564.134	.000 ^b
	Residual	.000	20	.000		
	Total	.204	23			

a. Dependent Variable: LNMNJlaba

b. Predictors: (Constant), LNProfit, LNBPT, LNPP

Tabel 4.7**Hasil Uji t**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.051	.010		-5.167	.000		
	LNBPT	.001	.001	.010	1.002	.328	.944	1.059
	LNPP	1.004	.011	1.026	88.218	.000	.690	1.449
	LNProfit	-.009	.002	-.050	-4.400	.000	.714	1.401

Tabel 4.8**Hasil Uji Determinasi R-Square****Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.999 ^a	.998	.998	.00436	.998	3564.134	3	20	.000	1.760

a. Predictors: (Constant), LNProfit, LNBPT, LNPP

b. Dependent Variable: LNMNJlaba

Tabel 4.9

Hasil Uji analisis Regresi Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.051	.010		-5.167	.000		
	LNBPT	.001	.001	.010	1.002	.328	.944	1.059
	LNPP	1.004	.011	1.026	88.218	.000	.690	1.449
	LNProfit	-.009	.002	-.050	-4.400	.000	.714	1.401

a. Dependent Variable: LNML