

Lampiran 1
Sampel Data Penelitian

No	Kode	Nama Perusahaan
1	AKPI	PT ARGHA KARYA PRIMA INDUSTRY Tbk
2	FMII	PT FORTUNE MATE INDONESIA Tbk
3	INAF	PT INDOFARMA (PERSERO) Tbk
4	KBLM	PT. Kabelindo Murni Tbk.
5	KDSI	PT. Kedawung Steia Industrial Tbk
6	KIAS	PT. Keramika Indonesia Assosiasi Tbk.
7	KLBF	PT. Kalbe Farma Tbk.
8	LMPI	PT. Langgeng Makmur Industri Tbk.
9	LPIN	PT. Multi Prima Sejahtera Tbk. Dan Entitas Anak
10	PICO	PT. Pelangi Indah Canindo Tbk.
11	PYFA	PT. Pyridam Farma Tbk.
12	SIAP	PT SEKAWAN INTIPRATAMA TBK
13	SPMA	PT SUPARMA Tbk
14	TCID	PT. MANDOM INDONESIA Tbk
15	TSPC	PT. TEMPO SCAN PASIFIC Tbk.
16	JKSW	PT. JAKARTA KYOEI STEEL WORKS, Tbk.
17	KONI	PT PERDANA BANGUN PUSAKA Tbk

Lampiran 2
Data Variabel Aktiva Pajak Tangguhan
Tahun 2009-2012

No	Nama Perusahaan	2009	2010	2011	2012
1	AKPI	-0.03	-1.64	0.39	0.39
2	FMII	0	0	0	0
3	INAF	0	0	0	0
4	KBLM	-0.51	-0.04	0.22	0.22
5	KDSI	0	0	0	0
6	KIAS	-0.69	-0.45	-0.7	-0.7
7	KLBF	0.07	-0.09	0.1	0.1
8	LMPI	0.07	-0.01	0.03	0.03
9	LPIN	0	0	0	0
10	PICO	0	0	0	0
11	PYFA	0	0	0	0
12	SIAP	0	0	0	0
13	SPMA	0	1	0.4	0.4
14	TCID	0	0	0	0
15	TSPC	0.15	0.19	-0.24	-0.24
16	JKSW	0	0	0	0
17	UNIT	0	0	0	0

Lampiran 3
Data Variabel Liabilitas Pajak Tangguhan
Tahun 2009-2012

No	Nama Perusahaan	2009	2010	2011	2012
1	AKPI	-0.03	-0.62	0.14	0.64
2	FMII	0	0	0	0
3	INAF	0	0	0	0
4	KBLM	-0.34	-0.04	0.03	0.28
5	KDSI	0	0	0	0
6	KIAS	-0.41	-0.31	-0.08	-0.41
7	KLBF	0.08	-0.08	0.29	0.11
8	LMPI	0.08	-0.01	0.02	0.03
9	LPIN	0	0	0	0
10	PICO	0	0	0	0
11	PYFA	0	0	0	0
12	SIAP	0	0	0	0
13	SPMA	0	0	1.08	0.68
14	TCID	0	0	0	0
15	TSPC	0.18	0.23	-0.03	-0.2
16	JKSW	0	0	0	0
17	KONI	0	0	0	0

Lampiran 4
Data Variabel Ukuran Perusahaan (SIZE)
Tahun 2009-2012

No	Nama Perusahaan	2009	2010	2011	2012
1	AKPI	12.2	12.12	12.19	12.23
2	FMII	11.49	11.54	11.55	11.55
3	INAF	11.86	11.87	12.05	12.08
4	KBLM	11.54	11.61	11.81	11.86
5	KDSI	11.74	11.75	11.77	11.76
6	KIAS	12.12	12.1	12.31	12.33
7	KLBF	12.81	12.85	12.92	12.97
8	LMPI	11.73	11.78	11.84	11.91
9	LPIN	11.14	11.18	11.2	11.24
10	PICO	11.73	11.76	11.75	11.77
11	PYFA	11	11	11.07	11.13
12	SIAP	11.17	11.18	11.21	11.27
13	SPMA	12.16	12.17	12.19	12.22
14	TCID	12	12.02	12.05	12.1
15	TSPC	12.51	12.56	12.63	12.67
16	JKSW	11.48	11.46	11.46	11.45
17	UNIT	11.49	11.49	11.48	11.58

Lampiran 5
Data Variabel Dummy Manajemen Laba
Tahun 2009-2012

No	Nama Perusahaan	2009	2010	2011	2012
1	AKPI	1.00	0.00	0.00	0.00
2	FMII	1.00	1.00	1.00	1.00
3	INAF	0.00	1.00	1.00	1.00
4	KBLM	0.00	1.00	1.00	1.00
5	KDSI	1.00	1.00	1.00	1.00
6	KIAS	1.00	0.00	0.00	1.00
7	KLBF	1.00	1.00	1.00	1.00
8	LMPI	1.00	0.00	1.00	0.00
9	LPIN	1.00	1.00	0.00	1.00
10	PICO	1.00	1.00	1.00	0.00
11	PYFA	1.00	1.00	1.00	1.00
12	SIAP	0.00	1.00	0.00	1.00
13	SPMA	1.00	1.00	1.00	1.00
14	TCID	1.00	1.00	1.00	1.00
15	TSPC	1.00	1.00	1.00	1.00
16	JKSW	0.00	1.00	1.00	1.00
17	UNIT	1.00	0.00	1.00	0.00

Lampiran 6
Hasil Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean		Std. Deviation	Variance
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic	Statistic
DACC	68	.00	1.00	.7647	.05182	.42734	.183
APT	68	-1.64	1.00	-.0232	.03780	.31168	.097
LPT	68	-.62	1.08	.0193	.02690	.22181	.049
SIZE	68	11.00	12.97	11.8266	.05915	.48779	.238
Valid N (listwise)	68						

Sumber : Data (Diolah)

Lampiran 7
Hasil Uji Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	9.700	7	.206

Sumber: Data (Diolah)

Lampiran 8
Hasil Uji Overall Model Fit

Iteration		-2Log likelihood	Coefficients			
			Constant	APT	LPT	SIZE
Step 1	1	66.781	-4.991	2.118	-.666	.517
	2	64.579	-10.329	3.893	-1.949	.994
	3	64.351	-12.637	4.818	-2.610	1.197
	4	64.348	-12.904	4.936	-2.689	1.221
	5	64.348	-12.907	4.938	-2.690	1.221
	6	64.348	-12.907	4.938	-2.690	1.221

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 74,201

d. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Sumber : Data(diolah)

Lampiran 9

Hasil Uji Koefisien Determinasi

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	64.348 ^a	.135	.203

a. Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Sumber : Data (diolah)

Lampiran 10
Hasil Uji Matriks Korelasi

		Constant	APT	LPT	SIZE
Step 1	Constant	1.000	-.432	.385	-.999
	APT	-.432	1.000	-.818	.444
	LPT	.385	-.818	1.000	-.394
	SIZE	-.999	.444	-.394	1.000

Sumber: Data (diolah)

Lampiran 11
Hasil Uji Model Regresi

	B	S.E.	Sig.	Keterangan
Step 1 ^a APT	4.938	2.451	.044	Signifikan
LPT	-2.690	2.549	.291	Tidak sinifikan
SIZE	1.221	.775	.115	Tidak signifikan
Constant	-12.907	9.009	.152	.000

a. Variable(s) entered on step 1: APT, LPT, SIZE.

Sumber: Data (diolah)