

Lampiran 1. Data Kewajiban Pajak Tangguhan Bersih terkait dengan Komponen Akrual dan Pencadangan atas Pendapatan dan Beban (ND_ACC) Sampel Penelitian

NO	KODE	ND_ACC			
		2009	2010	2011	2012
1	AMFG			0.000000	0.000000
2	ARNA	0.000000	0.000106	0.000552	
3	INAI				0.000012
4	JKSW		-0.001504		
5	LION	0.000000	0.000000		
6	LMSH				
7	LMPI	-0.000081	0.000000	-0.000088	-0.000219
8	SIMA	0.000223			
9	YPAS		0.000000	0.000000	0.000000
10	APLI		0.000000	0.000000	
11	SIAP		0.000000	0.000000	0.000000
12	FASW	0.000007	-0.000324	0.001334	0.000643
13	NIPS	0.000042			-0.000010
14	RICY	-0.001296	-0.000116	0.000432	-0.000274
15	BATA		-0.000513	0.003644	0.001740
16	BIMA		-0.000528	0.000000	-0.000841
17	KBLM	-0.007026	-0.016012		0.001185
18	VOKS	-0.000930			-0.001018
19	INTD				0.000000
20	CEKA				
21	DLTA		-0.000571	0.000225	-0.000539
22	FAST	0.000587	0.000231	-0.000160	0.000178
23	SKLT			-0.003889	-0.001598

24	PYFA	0.000991	0.000563	0.001309	0.002706
25	SQBB	0.005501	0.001357	0.000809	-0.001196
26	KDSI	0.000007			
27	KICI				0.000237
28	LPIN				0.011955

Lampiran 2. Data Kewajiban Pajak Tangguhan Bersih terkait dengan Komponen Kompensasi (ND_COMP) Sampel Penelitian

NO	KODE	ND_COMP			
		2009	2010	2011	2012
1	AMFG			-0.000883	0.001803
2	ARNA	-0.000644	-0.000784	-0.000981	
3	INAI				-0.001526
4	JKSW		-0.001511		
5	LION	-0.000479	-0.001315		
6	LMSH				
7	LMPI	-0.000309	0.000419	-0.000421	-0.000491
8	SIMA	-0.001555			
9	YPAS		-0.000762	-0.001047	-0.001272
10	APLI		-0.000404	-0.000091	
11	SIAP		-0.000421	-0.000627	-0.000727
12	FASW	-0.000358	-0.000323	-0.000525	-0.000464
13	NIPS	-0.000218			-0.002918
14	RICY	-0.000611	-0.000324	-0.000558	-0.000549
15	BATA		0.002966	-0.000669	-0.001239
16	BIMA		-0.001602	-0.001787	-0.004111
17	KBLM	0.001385	-0.000976		0.001400
18	VOKS	0.001202			0.000473
19	INTD				-0.006334
20	CEKA				
21	DLTA		-0.000910	-0.001260	-0.001212
22	FAST	-0.004301	-0.004657	-0.001408	-0.005330
23	SKLT			-0.001625	-0.001705
24	PYFA	-0.002233	-0.005317	-0.006540	-0.005024

25	SQBB	0.005251	0.000411	-0.001825	0.000604
26	KDSI	-0.000654			
27	KICI				-0.001256
28	LPIN				0.000110

Lampiran 3. Data Kewajiban Pajak Tangguhan Bersih terkait dengan Komponen Depresiasi (ND_DEP) Sampel Penelitian

NO	KODE	ND_DEP			
		2009	2010	2011	2012
1	AMFG			-0.001591	0.001090
2	ARNA	-0.000851	-0.000887	0.000596	
3	INAI				0.000576
4	JKSW		0.000026		
5	LION	0.000051	0.000020		
6	LMSH				
7	LMPI	-0.001207	-0.001032	0.001220	0.002027
8	SIMA	0.003741			
9	YPAS		0.001035	0.000937	0.000843
10	APLI		-0.000868	0.022903	
11	SIAP		-0.002000	-0.005166	-0.005676
12	FASW	-0.000213	0.000829	0.003221	0.003242
13	NIPS	0.002759			0.004274
14	RICY	0.000134	-0.000543	-0.000887	0.000233
15	BATA		0.005619	0.003663	0.005752
16	BIMA		0.001551	0.004451	0.001695
17	KBLM	-0.012855	0.015756		0.002142
18	VOKS	0.000003			0.001237
19	INTD				0.000467
20	CEKA				
21	DLTA		-0.002210	-0.001802	-0.001358
22	FAST	0.002496	0.002515	0.001053	0.000777
23	SKLT			0.000000	0.000000
24	PYFA	0.003393	0.001845	0.001783	0.001970

25	SQBB	0.000386	0.001188	0.001289	0.000699
26	KDSI	0.002133			
27	KICI				0.000045
28	LPIN				0.000415

Lampiran 4. Data Kewajiban Pajak Tangguhan Bersih terkait dengan Komponen Penilaian Aset Lainnya (ND_OAV) Sampel Penelitian

NO	KODE	ND_OAV			
		2009	2010	2011	2012
1	AMFG			0.000000	0.000000
2	ARNA	-0.000184	-0.000004	0.000045	
3	INAI				0.000000
4	JKSW		0.000000		
5	LION	0.000000	-0.001385		
6	LMSH				
7	LMPI	0.000000	0.000000	0.000000	0.000000
8	SIMA	-0.002391			
9	YPAS		-0.000013	-0.000027	-0.000101
10	APLI		0.000000	0.000000	
11	SIAP		0.000597	-0.000165	0.000117
12	FASW	-0.000893	-0.000863	0.000890	-0.000115
13	NIPS	0.000000			0.000000
14	RICY	0.000695	-0.001135	-0.000616	0.000051
15	BATA		-0.000948	-0.002139	-0.001688
16	BIMA		0.000000	0.000000	0.000000
17	KBLM	0.000000	0.000000		0.000000
18	VOKS	0.000000			0.000004
19	INTD				0.000000
20	CEKA				
21	DLTA		0.000000	0.000000	-0.004597
22	FAST	0.005506	0.007365	0.011865	0.007987
23	SKLT			0.000481	-0.000247
24	PYFA	0.000000	0.000000	0.000000	0.000000

25	SQBB	0.002220	-0.000088	0.000057	0.000000
26	KDSI	0.000000			
27	KICI				-0.000036
28	LPIN				0.000000

Lampiran 5. Data Kewajiban Pajak Tangguhan Bersih terkait dengan Komponen *Miscellaneous items* (ND_MISC) Sampel Penelitian

NO	KODE	ND_MISC			
		2009	2010	2011	2012
1	AMFG			0.000000	0.000000
2	ARNA	-0.000082	-0.001648	0.001552	
3	INAI				0.000000
4	JKSW		-0.014346		
5	LION	0.000000	0.000000		
6	LMSH				
7	LMPI	0.004970	0.000000	0.000000	0.000000
8	SIMA	-0.045711			
9	YPAS		0.000000	0.000000	0.000000
10	APLI		0.001694	-0.000061	
11	SIAP		0.000000	0.000334	-0.000125
12	FASW	0.000408	0.000000	0.000000	-0.002143
13	NIPS	0.000000			0.000000
14	RICY	0.001237	0.000237	0.000234	0.000299
15	BATA		-0.000295	-0.000717	0.000166
16	BIMA		0.035907	0.023421	0.042628
17	KBLM	0.006847	0.000000		-0.000308
18	VOKS	0.000000			0.000068
19	INTD				-0.007537
20	CEKA				
21	DLTA		0.000030	0.000028	0.000003
22	FAST	0.000000	0.000000	0.000000	0.000000
23	SKLT			0.000000	0.000000
24	PYFA	0.000700	0.000000	0.000000	0.000000

25	SQBB	0.000000	0.000000	0.000000	0.000000
26	KDSI	0.001373			
27	KICI				0.000000
28	LPIN				-0.019282

Lampiran 6. Data Arus Kas Operasi (CFO) Sampel Penelitian

NO	KODE	CFO			
		2009	2010	2011	2012
1	AMFG			-0.061748	0.028153
2	ARNA	-0.004327	0.033434	0.032481	
3	INAI				-0.219138
4	JKSW		-0.212607		
5	LION	0.086579	-0.066075		
6	LMSH				
7	LMPI	0.040171	0.012723	-0.038287	-0.015902
8	SIMA	0.069169			
9	YPAS		0.038670	-0.031779	-0.197778
10	APLI		-0.028485	-0.088145	
11	SIAP		0.024463	-0.076535	0.148433
12	FASW	-0.064490	0.080843	0.166018	-0.301652
13	NIPS	-0.037062			0.123215
14	RICY	0.123742	-0.046023	-0.028062	0.042883
15	BATA		0.061073	-0.073744	-0.046938
16	BIMA		-0.041978	-0.041877	0.149587
17	KBLM	0.098600	-0.007104		-0.197114
18	VOKS	0.036828			-0.021125
19	INTD				0.322663
20	CEKA				
21	DLTA		-0.180955	0.205459	0.102150
22	FAST	0.181077	-0.071165	0.151654	-0.022749
23	SKLT			0.048247	-0.011425
24	PYFA	0.043421	0.045207	-0.078042	-0.018103
25	SQBB	0.130731	-0.117230	-0.071504	0.055735
26	KDSI	0.053214			

27	KICI				0.041563
28	LPIN				0.014530

Lampiran 7. Data Manajemen Laba (EM) Sampel Penelitian

NO	KODE	EM			
		2009	2010	2011	2012
1	AMFG			1	1
2	ARNA	1	1	1	
3	INAI				0
4	JKSW		1		
5	LION	0	1		
6	LMSH				
7	LMPI	1	0	1	0
8	SIMA	0			
9	YPAS		1	0	0
10	APLI		0	0	
11	SIAP		1	0	1
12	FASW	1	1	0	0
13	NIPS	1			1
14	RICY	1	1	1	1
15	BATA		1	0	1
16	BIMA		0	0	1
17	KBLM	0	1		1
18	VOKS	1			1
19	INTD				0
20	CEKA				
21	DLTA		1	1	1
22	FAST	1	1	1	0
23	SKLT			1	1
24	PYFA	1	1	1	1
25	SQBB	1	0	1	1
26	KDSI	1			
27	KICI				1

28	LPIN				1
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Lampiran 8. Data Nilai Manajemen Laba (EMV) Sampel Penelitian

NO	KODE	EM 2009	EM 2010	EM 2011	EM 2012
1	AMFG	-0.115208	0.502114	0.007500	0.003819
2	ARNA	0.030820	0.042125	0.027832	0.117867
3	INAI	-0.349284	0.725985	0.153160	-0.028071
4	JKSW	1.191463	0.004051	-0.888488	-0.575550
5	LION	-0.036938	0.031372	0.133650	0.166136
6	LMSH	-0.339121	0.143230	0.142100	0.659400
7	LMPI	0.026084	-0.041177	0.012130	-0.011324
8	SIMA	-0.050653	0.162937	-1.791446	2.256670
9	YPAS	-0.001109	0.021508	-0.012203	-0.000327
10	APLI	0.384222	-0.084353	-0.033958	-0.131252
11	SIAP	-0.002978	0.012720	-0.050992	0.002514
12	FASW	0.054453	0.001666	-0.038002	-0.017834
13	NIPS	0.071623	0.301253	0.178223	0.046819
14	RICY	0.035956	0.045592	0.012853	0.041057
15	BATA	-0.402239	0.030748	-0.007845	0.014484
16	BIMA	0.440224	-0.041155	-0.088747	0.002408
17	KBLM	-0.009536	0.016404	0.117371	0.039205
18	VOKS	0.071560	-0.173824	0.287504	0.097324
19	INTD	0.100209	0.170997	0.253331	-0.048114
20	CEKA	0.101896	-0.112709	0.179479	-0.116002
21	DLTA	0.198725	0.047029	0.005690	0.032112
22	FAST	0.051887	0.013147	0.014508	-0.005604
23	SKLT	0.202480	-0.128184	0.011031	0.020536
24	PYFA	0.033780	0.015932	0.016528	0.002004
25	SQBB	0.055571	-0.062852	0.020595	0.010749
26	KDSI	0.043046	0.160787	0.107313	0.138779
27	KICI	-0.346479	0.558252	-0.288164	0.074529

28	LPIN	0.160223	0.139454	-0.119916	0.079517
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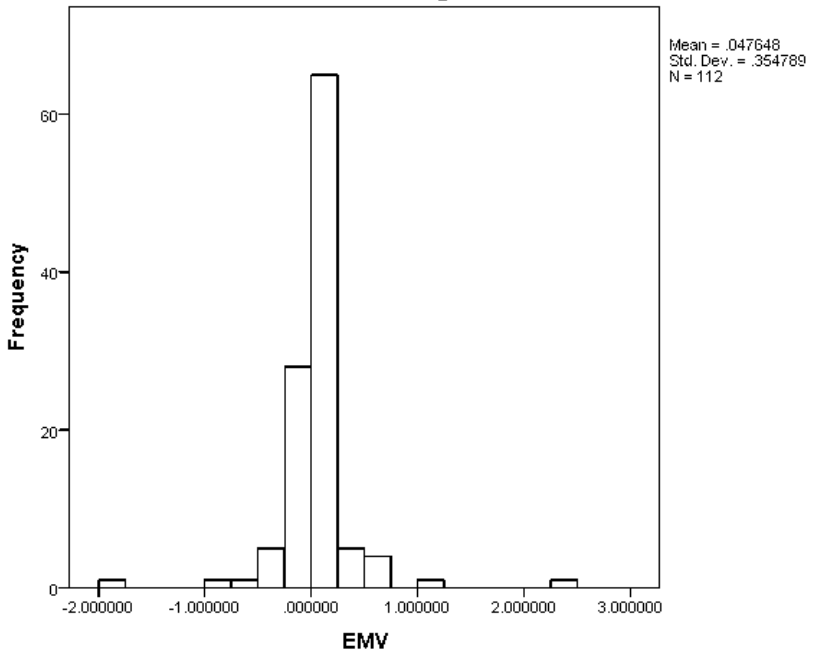
Lampiran 9. Statistik Deskriptif dan Histogram Distribusi Laba Indikasi Manajemen Laba

Statistics

EMV

N	Valid	112
	Missing	0
Std. Deviation		.354788591
Variance		.126
Minimum		-1.791446
Maximum		2.256670

Histogram



Lampiran 10. Statistik Deskriptif Sampel Penelitian

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ND_ACC	64	-.016012	.011955	-.00003370	.002927111
ND_COMP	64	-.006540	.005251	-.00107889	.001995782
ND_DEP	64	-.012855	.022903	.00117084	.004286329
ND_OAV	64	-.004597	.011865	.00031633	.002288670
ND_MISC	64	-.045711	.042628	.00046689	.010121692
EM	64	0	1	.70	.460
CFO	64	-.301652	.322663	.00427450	.109742814
Valid N (listwise)	64				

Lampiran 11. Hasil pengujian Model Regresi Logistik

Case Processing Summary

Unweighted Cases ^a		N	Percent
	Included in Analysis	64	100.0
Selected Cases	Missing Cases	0	.0
	Total	64	100.0
Unselected Cases		0	.0
Total		64	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
0	0
1	1

Block 0: Beginning Block

Lampiran 11. Hasil pengujian Model Regresi Logistik (Lanjutan)

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	77.882	.813
Step 0 2	77.849	.862
3	77.849	.862

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 77.849
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

Classification Table^{a,b}

	Observed	Predicted		
		EM		Percentage Correct
		0	1	
Step 0	EM 0	0	19	.0
	1	0	45	100.0
Overall Percentage				70.3

- a. Constant is included in the model.
- b. The cut value is .500

**Lampiran 11. Hasil pengujian Model Regresi Logistik
(Lanjutan)**

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	.862	.274	9.932	1	.002	2.368

Variables not in the Equation

		Score	df	Sig.
Step 0	Variables			
	ND_ACC	.001	1	.981
	ND_COMP	.042	1	.837
	ND_DEP	.231	1	.631
	ND_OAV	.068	1	.795
	ND_MISC	.007	1	.931
	CFO	2.142	1	.143
	Overall Statistics	2.363	6	.883

Block 1: Method = Enter

Lampiran 11. Hasil pengujian Model Regresi Logistik (Lanjutan)

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

Iteration	-2 Log likelihood	Coefficients						
		Constant	ND_ACC	ND_COMP	ND_DEP	ND_OAV	ND_MISC	CFO
1	75.610	.857	-4.251	41.154	-13.963	14.817	-3.211	3.029
2	75.456	.949	-4.989	50.505	-17.326	22.647	-4.323	3.679
Step 1 3	75.455	.953	-4.993	51.093	-17.474	23.465	-4.393	3.710
4	75.455	.953	-4.993	51.095	-17.474	23.469	-4.393	3.710
5	75.455	.953	-4.993	51.095	-17.474	23.469	-4.393	3.710

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 77.849

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	2.393	6	.880
Step 1 Block	2.393	6	.880
Model	2.393	6	.880

**Lampiran 11. Hasil pengujian Model Regresi Logistik
(Lanjutan)**

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	75.455 ^a	.037	.052

a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	12.531	8	.129

Contingency Table for Hosmer and Lemeshow Test

	EM = 0		EM = 1		Total
	Observed	Expected	Observed	Expected	
1	4	2.857	2	3.143	6
2	4	2.349	2	3.651	6
3	0	2.131	6	3.869	6
4	2	1.952	4	4.048	6
5	2	1.854	4	4.146	6
6	1	1.695	5	4.305	6
7	1	1.551	5	4.449	6
8	0	1.495	6	4.505	6
9	1	1.392	5	4.608	6
10	4	1.724	6	8.276	10

**Lampiran 11. Hasil pengujian Model Regresi Logistik
(Lanjutan)**

Classification Table^a

	Observed	Predicted		
		EM		Percentage Correct
		0	1	
Step 1	0	1	18	5.3
	EM 1	0	45	100.0
	Overall Percentage			71.9

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	ND_ACC	-4.993	99.498	.003	1	.960	.007
	ND_COMP	51.095	154.735	.109	1	.741	1.550E+22
	ND_DEP	-17.474	66.023	.070	1	.791	.000
	ND_OAV	23.469	139.299	.028	1	.866	15576093313
	ND_MISC	-4.393	28.529	.024	1	.878	.012
	CFO	3.710	2.675	1.924	1	.165	40.851
	Constant	.953	.337	8.011	1	.005	2.593

a. Variable(s) entered on step 1: ND_ACC, ND_COMP, ND_DEP, ND_OAV, ND_MISC, CFO.

Lampiran 11. Hasil pengujian Model Regresi Logistik (Lanjutan)

Correlation Matrix

	Constant	ND_ACC	ND_COMP	ND_DEP	ND_OAV	ND_MISC	CFO
Constant	1.000	-.037	.474	-.230	.046	-.021	.098
ND_ACC	-.037	1.000	.024	.209	-.014	.165	.059
ND_COMP	.474	.024	1.000	.059	.290	.084	.048
Step 1 ND_DEP	-.230	.209	.059	1.000	-.001	.045	.132
ND_OAV	.046	-.014	.290	-.001	1.000	-.035	-.094
ND_MISC	-.021	.165	.084	.045	-.035	1.000	-.044
CFO	.098	.059	.048	.132	-.094	-.044	1.000