

Lampiran 1. Nama Perusahaan Sampel

No	Perusahaan Sampel	
1	AISA	PT Tiga Pilar Sejahtera Food Tbk
2	AMFG	PT Asahimas Flat Glass Tbk
3	ARGO	PT Argo Pantes Tbk
4	ARNA	PT Arwana Citramulia Tbk
5	ASII	PT Astra International Tbk
6	AUTO	PT Astra Otoparts Tbk
7	BIMA	PT Primarindo Asia Infrastructure Tbk
8	BRNA	PT Berlina Tbk
9	BTON	PT Betonjaya Manunggal Tbk
10	BUDI	PT Budi Acid Jaya Tbk
11	CEKA	PT Cahaya Kalbar Tbk
12	DLTA	PT Delta Djakarta Tbk
13	DVLA	PT Darya-Varia Laboratoria Tbk
14	EKAD	PT Ekadharna International Tbk
15	GJTL	PT Gajah Tunggal Tbk
16	HMSP	PT HM Sampoerna Tbk
17	IGAR	PT Champion Pasific Indonesia Tbk (Sebelumnya: PT Kageo Igar Jaya Tbk)
18	IMAS	PT Indomobil Sukses Internasional Tbk
19	INAF	PT Indofarma (Persero) Tbk
20	INDF	PT Indofood Sukses Makmur Tbk
21	INDS	PT Indospring Tbk
22	INTP	PT Indocement Tunggal Prakasa Tbk
23	JECC	PT Jembo Cable Company Tbk

No	Perusahaan Sampel	
24	JKSW	PT Jakarta Kyoei Steel Works Tbk (Sebelumnya: PT Jakarta Kyoei Steel Works Ltd. Tbk)
25	JPRS	PT Jaya Pari Steel Tbk
26	KAEF	PT Kimia Farma (Persero) Tbk
27	KDSI	PT Kedawung Setia Industrial Tbk
28	KICI	PT Kedaung Indah Can Tbk
29	KLBF	PT Kalbe Farma Tbk
30	LION	PT Lion Metal Works Tbk
31	LMSH	PT Lionmesh Prima Tbk
32	LPIN	PT Multi Prima Sejahtera Tbk
33	MERK	PT Merck Tbk
34	MLBI	PT Multi Bintang Indonesia Tbk
35	MLIA	PT Mulia Industrindo Tbk
36	MRAT	PT Mustika Ratu Tbk
37	MYOR	PT Mayora Indah Tbk
38	MYRX	PT Hanson International Tbk
39	MYTX	PT Apac Citra Centertex Tbk
40	PBRX	PT Pan Brothers Tex Tbk
41	PICO	PT Pelangi Indah Canindo Tbk
42	PSDN	PT Prasadha Aneka Niaga Tbk
43	PYFA	PT Pyridam Farma Tbk
44	RICY	PT Ricky Putra Globalindo Tbk
45	SCPI	PT Schering-Plough Indonesia Tbk
46	SIPD	PT Sierad Produce Tbk

No	Perusahaan Sampel	
47	SKLT	PT Sekar Laut Tbk
48	SMCB	PT Holcim Indonesia Tbk
49	SOBI	PT Sorini Agro Asia Corporindo Tbk
50	SQBI	PT Taisho Pharmaceutical Indonesia Tbk (Sebelumnya: PT Bristol-Myers Squibb Indonesia)
51	SULI	PT Sumalindo Lestari Jaya Tbk
52	TCID	PT Mandom Indonesia Tbk
53	TSPC	PT Tempo Scan Pacific Tbk
54	UNVR	PT Unilever Indonesia Tbk
55	VOKS	PT Voksel Electric Tbk

Lampiran 2. Data Manajemen Laba (EM)

No	KODE	Manajemen Laba					
		2007	2008	2009	2010	2011	2012
1	AISA	-0.6178	-0.4548	6.6701	-0.1406	0.0752	0.1496
2	AMFG	-0.1563	0.1664	0.0836	-0.8987	-0.3046	-0.0294
3	ARGO	-0.0755	-0.1501	0.4629	-0.3392	0.1166	0.1798
4	ARNA	-0.6697	-0.3183	-0.1973	0.5267	-0.1144	-0.8895
5	ASII	-0.3330	-0.2920	-0.1437	-0.0833	-0.0997	-0.0716
6	AUTO	0.6614	-0.5362	0.0120	-0.2142	0.4567	0.2137
7	BIMA	0.8200	0.6861	0.0531	-0.0351	-0.1644	-0.0817
8	BRNA	0.1529	0.1829	0.0843	0.0655	-0.2829	0.0177
9	BTON	0.1189	-0.1279	0.3897	-0.2331	-0.8276	0.1494
10	BUDI	-0.3052	-0.3529	-0.3505	-0.1777	0.2616	-0.2513
11	CEKA	1.2703	0.7449	-0.0867	-0.4499	0.6089	0.4452
12	DLTA	-0.0324	-0.1834	-0.0349	2.3007	-0.3167	-0.0207
13	DVLA	-0.5502	0.0158	-0.0808	-0.0428	-0.4372	1.0060
14	EKAD	-0.0429	-0.1730	-0.2272	0.0744	-0.0718	0.0529
15	GJTL	0.0298	-0.0660	0.0313	1.2498	-0.7848	-0.2501
16	HMSP	-0.0903	-0.3918	-0.2470	-0.2962	-0.4362	-0.0817
17	IGAR	-0.2086	0.0017	-0.0147	0.3496	-0.0021	-0.2500
18	IMAS	-1.0133	-1.0499	0.1890	0.0373	0.0347	-0.3475
19	INAF	0.1373	2.0173	-0.0206	0.0328	-1.0112	0.1869
20	INDF	0.1151	0.1312	0.1066	0.0538	0.1364	0.0905
21	INDS	-0.0797	-0.5193	0.0553	-0.3772	0.1695	-0.0047
22	INTP	5.0677	3.8185	3.4672	2.9377	2.4871	2.1422
23	JECC	0.4946	0.2661	-0.2539	0.1543	0.0039	-0.0630
24	JKSW	-0.6766	-0.3440	1.8047	-4.1899	0.2525	-0.1177
25	JPRS	0.0644	4.0996	-0.1640	0.0088	0.0302	0.0349
26	KAEF	0.1132	0.0984	1.7368	0.0060	-0.0065	0.1450
27	KDSI	-0.3662	-0.1311	-0.0926	0.2633	0.7837	-0.5301

No	KODE	Manajemen Laba					
		2007	2008	2009	2010	2011	2012
28	KICI	0.2215	-0.0425	-0.1806	0.4473	0.0180	-0.0364
29	KLBF	0.1182	0.0045	-0.0534	-0.9584	-1.0555	-0.9235
30	LION	0.0532	0.0279	-0.2575	-0.0524	-0.0574	0.2992
31	LMSH	-0.1695	-0.0913	0.1751	-0.0003	-0.1151	0.2362
32	LPIN	0.0365	0.1123	-0.1933	-0.1018	-0.1740	-0.1843
33	MERK	0.0992	-0.3999	0.1877	-0.0766	0.1874	0.0075
34	MLBI	-0.2694	0.1703	-0.5101	0.0428	0.1207	-0.8506
35	MLIA	-0.8071	0.8948	-0.1615	0.5905	0.4705	0.0725
36	MRAT	-0.1053	-0.0939	0.0804	-0.0143	0.1246	0.0423
37	MYOR	0.2159	-1.4688	-0.0815	0.1251	0.0008	-0.1495
38	MYRX	-1.0758	0.7486	0.0148	-0.0496	-0.0025	-0.0697
39	MYTX	0.2674	0.2772	-0.0007	0.1982	0.2826	-0.4673
40	PBRX	0.3123	-0.7653	-1.3241	0.0400	0.2581	0.4210
41	PICO	-0.0028	-0.2325	-0.0800	-0.1869	0.3524	0.1361
42	PSDN	0.0418	-0.2939	0.0635	-0.1279	-0.0005	-0.0265
43	PYFA	-0.2062	-0.0042	-0.0860	-0.0666	0.0393	0.0592
44	RICY	-0.0125	0.1027	-0.2969	0.0371	-0.9829	-0.0913
45	SCPI	0.0638	0.2013	0.0825	0.0978	-0.0016	0.0251
46	SIPD	0.1594	0.0978	-0.3849	0.4151	0.0870	0.0161
47	SKLT	-0.0994	-0.0227	0.0563	-0.0075	0.1130	-0.0565
48	SMCB	1.1147	0.8028	-0.7284	0.0561	0.1337	0.0242
49	SOBI	-0.7139	-0.6997	0.2350	-0.8079	1.3562	-0.0386
50	SQBI	-0.3176	-0.1193	-0.0850	-0.0725	0.2068	0.0494
51	SULI	-1.4868	0.3651	-1.1030	-0.1169	-0.3201	0.2487
52	TCID	0.6669	0.1278	0.5340	1.2809	-0.6416	0.2829
53	TSPC	0.4488	0.2679	0.1985	0.2501	-0.2890	0.2351
54	UNVR	-0.8879	-0.7814	0.7586	-0.8554	0.8398	1.0103
55	VOKS	1.7915	0.3829	1.4823	0.1548	-0.0015	1.2155

Lampiran 3. Data Aset Pajak Tangguhan (CAPT)

No	KODE	CAPT					
		2007	2008	2009	2010	2011	2012
1	AISA	0.1638	0.0000	0.0000	-1.9710	0.0114	0.0047
2	AMFG	1.0000	1.0000	-0.4557	0.3950	0.0000	0.1721
3	ARGO	0.0000	0.8838	0.6317	-15.2353	0.0370	0.0809
4	ARNA	0.4956	0.3402	0.4474	0.2504	0.5468	-0.7490
5	ASII	0.0747	-0.0704	0.0123	0.2484	0.2308	0.2805
6	AUTO	0.3713	-18.4002	0.0724	0.1660	0.0332	0.3105
7	BIMA	-0.2448	-0.5572	0.1905	0.0000	0.1940	0.1282
8	BRNA	0.0761	-10.3466	0.7951	0.4550	0.1250	-0.7860
9	BTON	0.2418	0.1699	0.1091	0.0640	-0.6883	0.0000
10	BUDI	0.1901	-0.6528	-11.7572	0.9592	0.4613	0.0000
11	CEKA	0.2945	0.3161	-0.0334	0.4932	0.1138	0.3615
12	DLTA	0.2115	0.3954	0.0312	0.0000	0.2823	0.4078
13	DVLA	-1.5065	-0.2935	-0.4567	0.1300	-0.4030	0.0000
14	EKAD	0.2214	0.1996	-2.1260	-0.0416	-0.1101	-0.0887
15	GJTL	0.2941	0.8206	-5.1306	-0.0386	-0.0193	-0.0585
16	HMSP	0.4549	0.5184	-0.1773	-0.4864	0.5486	0.4284
17	IGAR	0.6319	-0.1352	-0.1468	0.4455	-0.4341	0.1601
18	IMAS	0.1579	-0.4213	0.0766	0.1559	0.0735	-0.0701
19	INAF	-0.2826	-0.0211	0.0649	0.1205	-0.0846	0.0523
20	INDF	0.3121	0.2711	0.3416	0.2922	0.2627	0.2601
21	INDS	-0.2175	0.3258	0.1480	0.1953	0.0907	-0.0947
22	INTP	0.2956	0.5164	0.2040	0.1126	0.2448	-0.5600
23	JECC	-0.2614	0.0663	-0.2872	-0.7782	0.7580	0.2392
24	JKSW	-0.1652	0.4174	-1.0925	-0.3402	0.5460	0.1040
25	JPRS	0.9785	-0.1669	-0.8976	0.1073	0.0771	0.1118
26	KAEF	0.2995	0.2332	0.0000	-0.4158	-0.1191	0.0000
27	KDSI	-0.2259	-0.0171	0.0911	0.0907	0.0000	0.3797

No	KODE	CAPT					
		2007	2008	2009	2010	2011	2012
28	KICI	0.8630	-0.1777	-0.0661	-0.6003	0.3464	0.0394
29	KLBF	0.2151	0.0591	-0.1264	0.1693	0.0000	0.0000
30	LION	-0.0154	-0.0577	0.1524	0.1560	-0.0290	-0.0152
31	LMSH	0.3629	0.0619	0.2758	-0.0392	0.1770	-0.0504
32	LPIN	0.1455	-0.3599	0.1243	0.0825	0.0025	0.0000
33	MERK	0.5056	0.8553	0.3688	0.2069	0.1896	-0.5983
34	MLBI	0.1076	0.2233	0.4765	0.1127	0.0000	-0.2270
35	MLIA	0.1239	0.2309	0.2400	0.2442	0.2619	0.3329
36	MRAT	0.8710	-0.3162	-0.1459	-0.7647	0.2809	0.0901
37	MYOR	-0.0356	0.5468	0.6628	-0.4409	0.1568	0.2857
38	MYRX	-0.0052	0.3977	-0.9031	-0.5245	-0.0012	0.2978
39	MYTX	-0.1158	-0.6263	0.0602	0.0326	0.1290	0.1902
40	PBRX	0.2069	-1.6356	0.2736	0.0000	0.1564	0.4176
41	PICO	-0.9507	-0.2189	0.1389	0.4284	0.4789	0.1995
42	PSDN	0.3936	0.3466	0.1072	0.7705	0.3978	0.2369
43	PYFA	0.5904	0.3267	-0.7732	0.4443	0.3313	0.3767
44	RICY	0.2905	0.0180	-0.1306	-4.7143	1.0000	0.6800
45	SCPI	0.1943	0.0126	0.2192	0.0515	0.2381	0.2419
46	SIPD	-0.3433	-0.2841	-0.9453	-2.7911	0.1017	0.0781
47	SKLT	0.5053	-0.9244	0.3794	-0.1468	0.3604	-0.0565
48	SMCB	0.8788	0.1663	0.0000	-3.0682	0.6999	0.2792
49	SOBI	0.0310	-0.2577	0.3427	-0.3977	0.1429	0.0000
50	SQBI	-0.0389	0.2614	0.0179	0.1207	-0.0408	0.0857
51	SULI	0.4676	0.0370	0.0805	0.2045	-0.5407	0.0922
52	TCID	0.1779	-0.0852	0.0406	-0.0096	0.2683	0.0000
53	TSPC	0.0973	0.2017	0.0217	-1.2581	0.1317	-0.0502
54	UNVR	0.3279	-0.4840	-0.2972	0.0000	-0.5610	-0.7464
55	VOKS	0.1712	0.1414	-0.0477	0.0672	0.0000	-0.1858

Lampiran 4. Data Ukuran Perusahaan (SIZE)

No	KODE	SIZE					
		2007	2008	2009	2010	2011	2012
1	AISA	26.9686	21.5263	20.6191	19.8356	25.1940	25.2672
2	AMFG	28.1962	28.1758	28.1265	28.3017	28.3840	28.7674
3	ARGO	28.2548	28.3237	28.2207	28.3079	28.6024	28.8244
4	ARNA	27.1699	27.5706	27.6245	27.6772	27.8305	27.9878
5	ASII	31.7824	32.0223	32.1190	32.3571	32.6649	32.8365
6	AUTO	28.8706	28.9503	28.8137	29.1423	29.5181	29.8150
7	BIMA	25.2998	25.6703	25.6499	25.6152	26.0904	26.2437
8	BRNA	26.6816	26.7932	26.9522	27.0348	27.0993	27.2492
9	BTON	24.5621	24.8502	24.9687	25.0825	25.2399	25.3294
10	BUDI	28.0269	28.1609	28.1003	28.2921	28.2453	28.4638
11	CEKA	27.1427	27.5376	27.4320	27.4954	27.7540	27.8634
12	DLTA	27.1074	27.2719	27.3571	27.4691	27.5508	27.7726
13	DVLA	27.0529	27.1937	27.1548	27.3217	27.4465	27.6583
14	EKAD	25.1650	25.3149	25.2759	25.2211	25.5000	25.7007
15	GJTL	29.7657	29.7959	29.8145	29.9764	30.1887	30.4977
16	HMSP	30.3834	30.4119	30.5055	30.6527	30.5927	30.8986
17	IGAR	26.5217	26.6504	26.6249	26.7506	27.0545	27.0699
18	IMAS	29.2218	29.3499	29.2589	29.5816	29.7442	30.0056
19	INAF	27.6404	27.7839	28.0794	28.1362	28.1587	28.3257
20	INDF	31.0224	31.3097	31.3294	31.4870	31.6123	31.7140
21	INDS	27.1190	27.3246	27.3872	27.4733	27.7398	27.8038
22	INTP	29.9374	30.0546	30.2170	30.3619	30.5298	30.7558
23	JECC	26.8770	26.9279	27.0344	27.0548	27.1880	27.3371
24	JKSW	26.3936	26.4282	26.4882	26.4917	26.7668	26.8112
25	JPRS	26.3172	26.4093	26.4847	26.4400	26.6254	26.7952
26	KAEF	26.9244	27.1010	27.0664	27.0695	27.1909	27.3702
27	KDSI	27.0186	27.1811	27.1197	27.2865	27.4367	27.5663

No	KODE	SIZE					
		2007	2008	2009	2010	2011	2012
28	KICI	25.1086	25.1801	25.1574	25.1923	25.4942	25.6348
29	KLBF	29.2677	29.3722	29.5001	29.7086	29.9807	30.1147
30	LION	26.0991	26.2572	26.3253	26.1775	26.5970	26.7076
31	LMSH	24.8634	24.9790	25.0114	25.1769	25.3084	25.5796
32	LPIN	25.6596	26.0192	26.0023	26.0185	26.3832	26.3535
33	MERK	26.5256	26.7131	26.7962	26.7981	27.0938	27.1112
34	MLBI	27.1559	27.5457	27.4358	27.5114	27.7618	27.9345
35	MLIA	28.9720	29.0126	29.1668	29.3513	29.5718	29.8736
36	MRAT	26.4790	26.5948	26.5924	26.6800	26.8051	27.0679
37	MYOR	28.2693	28.4057	28.3103	28.3427	28.6208	28.9836
38	MYRX	26.9862	27.1279	27.0989	27.1422	27.2689	27.4596
39	MYTX	28.4792	28.7036	28.8062	28.9091	29.0780	29.5119
40	PBRX	27.4484	27.6478	27.8641	27.9875	28.0465	28.2207
41	PICO	26.8389	26.9089	27.0197	27.0471	27.1643	27.2871
42	PSDN	26.3991	26.4461	26.5915	26.5740	26.7694	26.8446
43	PYFA	25.2788	25.4005	25.3278	25.3343	25.7819	25.8723
44	RICY	27.0771	27.2356	27.3136	27.3694	27.4825	27.7410
45	SCPI	25.5797	25.9324	25.8300	25.7401	26.1938	26.3360
46	SIPD	27.8894	27.9567	28.0814	28.2639	28.2157	28.3616
47	SKLT	25.9311	26.0266	26.0524	26.0437	26.4679	26.4674
48	SMCB	29.6062	29.6690	29.6439	29.9701	30.0828	30.1859
49	SOBI	27.4596	27.7364	28.0102	28.1358	28.0840	28.2242
50	SQBI	26.1501	26.3826	26.3267	26.3931	26.6142	26.7112
51	SULI	28.2707	28.4085	28.3289	28.4950	28.9093	29.1642
52	TCID	27.3097	27.5826	27.6256	27.7501	27.9028	28.1407
53	TSPC	28.6510	28.7186	28.8086	29.1124	29.4425	29.7476
54	UNVR	29.3050	29.5036	29.6141	29.7945	30.0244	30.1299
55	VOKS	27.4142	27.5962	27.8445	27.7595	28.0046	28.1605

Lampiran 5. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	330	-4.1899	6.6701	.0824	.8295
Aktiva Pajak Tangguhan	330	-18.4002	1.0000	-.1540	1.6826
Ukuran Perusahaan	330	19.8356	32.8365	27.6479	1.7441
Valid N (listwise)	330				

Lampiran 6. Hasil Uji Statistik

Hasil Uji Normalitas

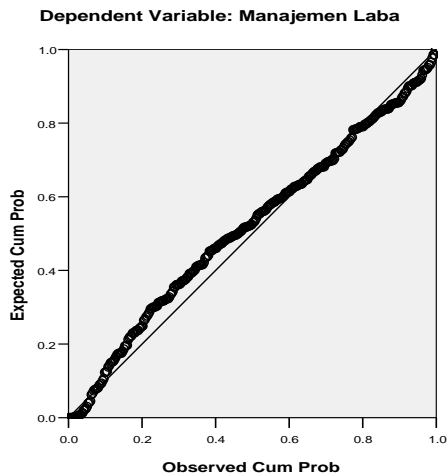
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		330
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.57215070
Most Extreme Differences	Absolute	.074
	Positive	.044
	Negative	-.074
Kolmogorov-Smirnov Z		1.337
Asymp. Sig. (2-tailed)		.056

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Hasil Uji Multikolinieritas dengan *Tolerance* dan VIF

Coefficients

Model		Collinearity Statistics	
		Tolerance	VIF
1	Aktiva Pajak Tangguhan	1.000	1.000
	Ukuran Perusahaan	1.000	1.000

a. Dependent Variable: Manajemen Laba

Hasil Uji Autokorelasi dengan Uji Durbin Watson

Model Summary

Model	Std. Error of the Estimate	Durbin-Watson
1	1.5769512	1.966

b. Dependent Variable: Manajemen Laba

Hasil Uji Heteroskedastisitas dengan Rank Spearman

Correlations

			Aktiva Pajak Tangguhan	Ukuran Perusahaan	Unstandardized Residual
Spearman's rho	Aktiva Pajak Tangguhan	Correlation Coefficient	1.000	.061	-.018
		Sig. (2-tailed)	.	.270	.749
		N	330	330	330
	Ukuran Perusahaan	Correlation Coefficient	.061	1.000	.095
		Sig. (2-tailed)	.270	.	.086
		N	330	330	330
	Unstandardized Residual	Correlation Coefficient	-.018	.095	1.000
		Sig. (2-tailed)	.749	.086	.
		N	330	330	330

Hasil Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	25.444	2	12.722	5.116	.006 ^a
	Residual	813.175	327	2.487		
	Total	838.620	329			

a. Predictors: (Constant), Ukuran Perusahaan, Aktiva Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

Hasil Analisis Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-6.180	1.381		-4.475	.000
	Aktiva Pajak Tangguhan	.032	.052	-.033	.613	.540
	Ukuran Perusahaan	.156	.050	.170	3.129	.002

a. Dependent Variable: Manajemen Laba

Hasil Uji Koefisien Determinasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.174 ^a	.030	.024	1.5769512

a. Predictors: (Constant), Ukuran Perusahaan, Aktiva Pajak Tangguhan

b. Dependent Variable: Manajemen Laba