

Lampiran 1. Data Manajemen Laba (ML)

No	Kode	ML	
		2010	2009
1	AKRA	0.2232	0.0108
2	ALMI	0.2866	0.0455
3	ASII	0.2826	0.1249
4	BRNA	0.1401	0.1811
5	BUDI	0.2005	0.1801
6	CSAP	0.0324	-0.0330
7	DLTA	0.2579	0.0375
8	DYNA	0.0640	0.0312
9	ESTI	0.1807	0.1330
10	GGRM	0.0565	0.0247
11	HMSP	0.1602	0.2547
12	INDF	0.0362	0.1227
13	INTA	0.1525	-0.1237
14	INTP	0.2011	0.2105
15	ISAT	0.1526	0.2251
16	KLBF	0.1523	0.0704
17	KRAS	0.2422	0.0931
18	LTLS	0.1214	-0.1225
19	MAPI	-0.0448	0.1167
20	MDRN	0.1379	0.0298
21	MLPL	0.2391	0.0103
22	MPPA	0.0537	0.0458
23	MRAT	0.1428	0.1396

Lampiran 1. Data Manajemen Laba (ML) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.3097	0.1769
25	OKAS	0.2945	0.0590
26	PDES	0.2848	0.0398
27	PSDN	0.2775	0.1492
28	PTSN	-0.0679	-0.0651
29	PTSP	0.1118	0.1245
30	RICY	0.0867	0.0243
31	SMAR	0.3561	0.2327
32	SMCB	0.3319	0.1546
33	SMGR	0.2497	0.0912
34	SOBI	0.3131	0.0263
35	SPMA	0.2379	0.1949
36	TBLA	0.1279	0.2412
37	TGKA	0.2559	0.1005
38	TLKM	0.1013	-0.0165
39	TRAM	0.2737	0.2375
40	TRIO	0.1478	0.3197
41	TSPC	0.1017	0.1048
42	ULTJ	0.1238	0.1228
43	UNTR	0.2916	0.2209
44	WEHA	0.0196	0.0904

Lampiran 2. Data Perencanaan Pajak (TAXPLAN)

No	Kode	TAXPLAN	
		2010	2009
1	AKRA	0.0014	0.0013
2	ALMI	0.0100	0.0009
3	ASII	0.0109	0.0071
4	BRNA	0.0011	-0.0014
5	BUDI	0.0068	0.0025
6	CSAP	-0.0011	-0.0087
7	DLTA	0.0019	-0.0061
8	DYNA	0.0022	0.0123
9	ESTI	-0.0103	-0.0064
10	GGRM	-0.0012	-0.0025
11	HMSP	-0.0061	-0.0057
12	INDF	-0.0087	-0.0085
13	INTA	-0.0025	-0.0062
14	INTP	0.0021	0.0027
15	ISAT	0.0045	0.0030
16	KLBF	0.0019	-0.0008
17	KRAS	0.0145	0.0033
18	LTLS	0.0020	0.0024
19	MAPI	-0.0081	0.0067
20	MDRN	0.0102	-0.0014
21	MLPL	-0.0050	0.0056
22	MPPA	-0.0017	0.0074
23	MRAT	0.0027	0.0000

Lampiran 2. Data Perencanaan Pajak (TAXPLAN) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.0085	0.0036
25	OKAS	-0.0118	-0.0050
26	PDES	0.0048	0.0018
27	PSDN	-0.0016	0.0028
28	PTSN	-0.0043	-0.0015
29	PTSP	0.0063	0.0033
30	RICY	-0.0015	0.0005
31	SMAR	0.0032	0.0008
32	SMCB	-0.0015	0.0026
33	SMGR	0.0075	0.0001
34	SOBI	0.0028	-0.0012
35	SPMA	0.0002	0.0118
36	TBLA	0.0054	0.0137
37	TGKA	0.0015	0.0031
38	TLKM	0.0069	0.0023
39	TRAM	0.0131	0.0126
40	TRIO	-0.0025	-0.0010
41	TSPC	0.0066	0.0043
42	ULTJ	-0.0003	0.0049
43	UNTR	0.0026	-0.0029
44	WEHA	0.0009	0.0102

Lampiran 3. Data Kewajiban Pajak Tangguhan (NDTL)

No	Kode	NDTL	
		2010	2009
1	AKRA	0.0158	0.0155
2	ALMI	0.0041	0.0063
3	ASII	0.0236	0.0216
4	BRNA	0.0094	0.0104
5	BUDI	0.0571	0.0424
6	CSAP	0.0195	0.0202
7	DLTA	0.0158	0.0195
8	DYNA	0.0199	0.0209
9	ESTI	0.0138	0.0136
10	GGRM	0.0111	0.0135
11	HMSP	0.0030	0.0051
12	INDF	0.0512	0.0534
13	INTA	0.0412	0.0079
14	INTP	0.0464	0.0546
15	ISAT	0.0339	0.0314
16	KLBF	0.0065	0.0066
17	KRAS	0.0071	0.0135
18	LTLS	0.0123	0.0159
19	MAPI	0.0219	0.0148
20	MDRN	0.0256	0.0251
21	MLPL	0.0266	0.0055
22	MPPA	0.0290	0.0087
23	MRAT	0.0044	0.0049

Lampiran 3. Data Kewajiban Pajak Tangguhan (NDTL) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.0046	0.0067
25	OKAS	0.0181	0.0287
26	PDES	0.0295	0.0176
27	PSDN	0.0242	0.0271
28	PTSN	0.0029	0.0014
29	PTSP	0.0276	0.0128
30	RICY	0.0012	0.0032
31	SMAR	0.0271	0.0259
32	SMCB	0.0558	0.0477
33	SMGR	0.0079	0.0112
34	SOBI	0.0152	0.0255
35	SPMA	0.0020	0.0215
36	TBLA	0.0292	0.0225
37	TGKA	0.0059	0.0063
38	TLKM	0.0423	0.0377
39	TRAM	0.0019	0.0028
40	TRIO	0.0012	0.0017
41	TSPC	0.0129	0.0131
42	ULTJ	0.0115	0.0141
43	UNTR	0.0251	0.0232
44	WEHA	0.0529	0.0341

Lampiran 4. Data *Earnings Pressure* (EPRESS)

No	Kode	EPRESS	
		2010	2009
1	AKRA	0.0060	0.0133
2	ALMI	0.0118	0.0132
3	ASII	0.0486	0.0105
4	BRNA	0.0286	0.0020
5	BUDI	-0.0327	0.0668
6	CSAP	0.0157	-0.0367
7	DLTA	0.0172	0.0612
8	DYNA	0.0120	0.0531
9	ESTI	-0.0119	0.0560
10	GGRM	0.0254	0.0654
11	HMSP	0.0753	0.0739
12	INDF	0.0217	0.0263
13	INTA	0.0389	0.0128
14	INTP	0.0360	0.0687
15	ISAT	-0.0155	-0.0074
16	KLBF	0.0365	0.0390
17	KRAS	0.0444	0.0023
18	LTLS	0.0003	-0.0382
19	MAPI	0.0110	0.0622
20	MDRN	0.0387	0.0126
21	MLPL	0.0229	0.0268
22	MPPA	0.0521	0.0499
23	MRAT	0.0093	-0.0036

Lampiran 4. Data *Earnings Pressure* (EPRESS) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.0345	0.0602
25	OKAS	-0.0007	0.0039
26	PDES	0.0023	-0.0115
27	PSDN	-0.0552	0.0802
28	PTSN	0.0263	-0.0323
29	PTSP	0.0529	0.0815
30	RICY	0.0121	0.0200
31	SMAR	0.0501	-0.0297
32	SMCB	-0.0093	0.0747
33	SMGR	0.0237	0.0757
34	SOBI	-0.0147	0.0135
35	SPMA	0.0019	0.0263
36	TBLA	-0.0015	0.0672
37	TGKA	0.0361	-0.0401
38	TLKM	0.0014	0.0078
39	TRAM	0.0037	0.0408
40	TRIO	0.0445	0.0125
41	TSPC	0.0242	0.0133
42	ULTJ	0.0265	-0.0141
43	UNTR	0.0023	0.0506
44	WEHA	-0.0289	0.0025

Lampiran 5. Data Tingkat Hutang (DEBT)

No	Kode	DEBT	
		2010	2009
1	AKRA	0.6271	0.6325
2	ALMI	0.6637	0.6881
3	ASII	0.4800	0.4498
4	BRNA	0.5935	0.6032
5	BUDI	0.5921	0.5101
6	CSAP	0.6933	0.6521
7	DLTA	0.1626	0.2115
8	DYNA	0.6242	0.5621
9	ESTI	0.5608	0.5051
10	GGRM	0.3065	0.3249
11	HMSP	0.5023	0.4093
12	INDF	0.4743	0.6163
13	INTA	0.7328	0.6561
14	INTP	0.1463	0.1937
15	ISAT	0.6547	0.6677
16	KLBF	0.1792	0.2609
17	KRAS	0.4640	0.5431
18	LTLS	0.7158	0.6734
19	MAPI	0.5997	0.6188
20	MDRN	0.5357	0.5738
21	MLPL	0.3935	0.7099
22	MPPA	0.3747	0.6717
23	MRAT	0.1264	0.1346

Lampiran 5. Data Tingkat Hutang (DEBT) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.5436	0.4999
25	OKAS	0.6461	0.5909
26	PDES	0.4234	0.3574
27	PSDN	0.5333	0.5086
28	PTSN	0.4327	0.4807
29	PTSP	0.6217	0.7654
30	RICY	0.4489	0.4542
31	SMAR	0.5209	0.5152
32	SMCB	0.3460	0.5436
33	SMGR	0.2200	0.2033
34	SOBI	0.5429	0.4135
35	SPMA	0.5180	0.5192
36	TBLA	0.6599	0.6753
37	TGKA	0.7322	0.7283
38	TLKM	0.4345	0.4883
39	TRAM	0.4151	0.2755
40	TRIO	0.6429	0.6473
41	TSPC	0.2632	0.2512
42	ULTJ	0.3516	0.3106
43	UNTR	0.4557	0.4283
44	WEHA	0.6768	0.5262

Lampiran 6. Data Ukuran Perusahaan (SIZE)

No	Kode	SIZE	
		2010	2009
1	AKRA	29.67	29.43
2	ALMI	28.04	28.02
3	ASII	32.36	32.12
4	BRNA	27.03	26.95
5	BUDI	28.31	28.10
6	CSAP	28.16	27.96
7	DLTA	27.29	27.36
8	DYNA	28.07	27.89
9	ESTI	27.09	26.97
10	GGRM	31.06	30.94
11	HMSP	30.65	30.51
12	INDF	31.49	31.33
13	INTA	28.12	27.67
14	INTP	30.36	30.22
15	ISAT	31.60	31.64
16	KLBF	29.58	29.50
17	KRAS	30.50	30.18
18	LTLS	28.91	28.69
19	MAPI	28.93	28.85
20	MDRN	27.40	27.37
21	MLPL	30.27	30.10
22	MPPA	30.07	29.99
23	MRAT	26.68	26.62

Lampiran 6. Data Ukuran Perusahaan (SIZE) (Lanjutan)

No	Kode	SIZE	
		2010	2009
24	MYOR	29.10	28.81
25	OKAS	27.88	27.64
26	PDES	26.06	25.87
27	PSDN	26.75	26.59
28	PTSN	27.44	27.53
29	PTSP	25.41	25.23
30	RICY	27.14	27.12
31	SMAR	30.15	29.95
32	SMCB	29.98	29.61
33	SMGR	30.38	30.19
34	SOBI	28.14	27.86
35	SPMA	30.33	27.99
36	TBLA	28.93	28.66
37	TGKA	28.19	28.01
38	TLKM	32.23	32.21
39	TRAM	28.41	28.11
40	TRIO	28.50	28.30
41	TSPC	28.91	28.81
42	ULTJ	28.33	28.18
43	UNTR	31.02	30.83
44	WEHA	26.16	25.77

Lampiran 7. Data Kepemilikan Manajerial (MGTOWN)

No	Kode	MGTOWN	
		2010	2009
1	AKRA	0.0039	0.0014
2	ALMI	0.0015	0.0150
3	ASII	0.0000	0.0000
4	BRNA	0.0000	0.0000
5	BUDI	0.0000	0.0000
6	CSAP	0.0033	0.0033
7	DLTA	0.0000	0.0000
8	DYNA	0.0069	0.0069
9	ESTI	0.0000	0.0000
10	GGRM	0.0028	0.0028
11	HMSP	0.0000	0.0000
12	INDF	0.0000	0.0000
13	INTA	0.0029	0.0047
14	INTP	0.0000	0.0000
15	ISAT	0.0000	0.0000
16	KLBF	0.0000	0.0000
17	KRAS	0.0002	0.0002
18	LTLS	0.0073	0.0073
19	MAPI	0.0000	0.0000
20	MDRN	0.0000	0.0000
21	MLPL	0.0000	0.0000
22	MPPA	0.0000	0.0000
23	MRAT	0.0003	0.0000

Lampiran 7. Data Kepemilikan Manajerial (MGTOWN) (Lanjutan)

No	Kode	ML	
		2010	2009
24	MYOR	0.0000	0.0000
25	OKAS	0.0000	0.0000
26	PDES	0.0000	0.0000
27	PSDN	0.0025	0.0000
28	PTSN	0.0035	0.0035
29	PTSP	0.0000	0.0000
30	RICY	0.0000	0.0000
31	SMAR	0.0000	0.0000
32	SMCB	0.0000	0.0000
33	SMGR	0.0000	0.0000
34	SOBI	0.0043	0.0030
35	SPMA	0.0000	0.0000
36	TBLA	0.0005	0.0005
37	TGKA	0.0000	0.0000
38	TLKM	0.0000	0.0000
39	TRAM	0.0000	0.0000
40	TRIO	0.0013	0.0013
41	TSPC	0.0000	0.0000
42	ULTJ	0.0015	0.0024
43	UNTR	0.0000	0.0000
44	WEHA	0.0077	0.0017

Lampiran 8. Data Persentase Saham Disetor Perusahaan yang
Diperdagangkan di BEI (STOCK)

No	Kode	STOCK	
		2010	2009
1	AKRA	1	0
2	ALMI	0	0
3	ASII	1	1
4	BRNA	0	0
5	BUDI	1	1
6	CSAP	1	1
7	DLTA	0	0
8	DYNA	0	0
9	ESTI	0	0
10	GGRM	0	0
11	HMSP	0	0
12	INDF	1	1
13	INTA	0	0
14	INTP	0	0
15	ISAT	0	0
16	KLBF	1	1
17	KRAS	0	0
18	LTLS	0	0
19	MAPI	0	0
20	MDRN	0	0
21	MLPL	1	1
22	MPPA	0	1

Lampiran 8. Data Persentase Saham Disetor Perusahaan yang
Diperdagangkan di BEI (STOCK) (Lanjutan)

No	Kode	ML	
		2010	2009
23	MRAT	0	0
24	MYOR	1	1
25	OKAS	0	0
26	PDES	0	0
27	PSDN	0	0
28	PTSN	0	0
29	PTSP	0	0
30	RICY	1	1
31	SMAR	0	0
32	SMCB	0	0
33	SMGR	1	0
34	SOBI	0	0
35	SPMA	0	0
36	TBLA	1	1
37	TGKA	0	0
38	TLKM	0	1
39	TRAM	1	1
40	TRIO	0	0
41	TSPC	0	0
42	ULTJ	0	0
43	UNTR	1	1
44	WEHA	0	0

Lampiran 9. Hasil Pengujian Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ML	88	-.1237	.3561	.137941	.1077508
TAXPLAN	88	-.0118	.0145	.001690	.0056662
NDTL	88	.0012	.0571	.019481	.0146826
EPRESS	88	-.05520	.08150	.0211091	.03120062
DEBT	88	.1264	.7654	.496411	.1635983
SIZE	88	25.23	32.36	28.7814	1.69555
MGTOWN	88	.0000	.0150	.001187	.0024522
STOCK	88	0	1	.30	.459
Valid N (listwise)	88				

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	STOCK, DEBT, NDTL, TAXPLAN, EPRESS, SIZE, MGTOWN ^b		Enter

a. Dependent Variable: ML

b. All requested variables entered.

Lampiran 9. Hasil Pengujian Statistik (Lanjutan)

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	.455 ^a	.207	.127	.1006751	.207	2.582	8	79	.015	1.691

a. Predictors: (Constant), STOCK, DEBT, NDTL, ERANK, TAXPLAN, MGTOWN, SIZE, EPRESS

b. Dependent Variable: ML

Lampiran 9. Hasil Pengujian Statistik (Lanjutan)

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.209	8	.026	2.582	.015 ^b
Residual	.801	79	.010		
Total	1.010	87			

a. Dependent Variable: ML

b. Predictors: (Constant), STOCK, DEBT, NDTL, ERANK, TAXPLAN, MGTOWN, SIZE, EPRESS