

## Lampiran 1. Daftar Perusahaan Sampel

No.	Kode	Nama Perusahaan
1.	AISA	PT Tiga Pilar Sejahtera Food Tbk
2.	ALMI	PT Alumindo Light Metal Industry Tbk
3.	AMFG	PT Asahimas Flat Glass Tbk
4.	ARNA	PT Arwana Citramulia Tbk
5.	ASII	PT Astra Int'l Tbk
6.	AUTO	PT Astra Otoparts Tbk
7.	BATA	PT Sepatu Bata Tbk
8.	BRAM	PT Indo Kordsa Tbk
9.	BRNA	PT Berlina Tbk
10.	BTON	PT Betonjaya Manunggal Tbk
11.	BUDI	PT Budi Acid Jaya Tbk
12.	CEKA	PT Cahaya Kalbar Tbk
13.	DLTA	PT Delta Djakarta Tbk
14.	DVLA	PT Darya-Varia Laboratoria Tbk
15.	EKAD	PT Ekadharma International Tbk
16.	ETWA	PT Eterindo Wahanatama Tbk
17.	FASW	PT Fajar Surya Wisesa Tbk
18.	GGRM	PT Gudang Garam Tbk
19.	HMSP	PT HM Sampoerna Tbk
20.	IKBI	PT Sumi Indo Kabel Tbk
21.	IMAS	PT Indomobil Sukses Internasional Tbk
22.	INAF	PT Indofarma Tbk
23.	INDF	PT Indofood Sukses Makmur Tbk
24.	INDS	PT Indospring Tbk
25.	INTP	PT Indocement Tunggal Prakarsa Tbk
26.	JPRS	PT Jaya Pari Steel
27.	KAEF	PT Kimia Farma (Persero) Tbk
28.	KBLI	PT GT Kabel Indonesia Tbk
29.	KDSI	PT Kedawung Setia Industrial Tbk
30.	KIAS	PT Keramik Indonesia Asosiasi Tbk
31.	KKGI	PT Resource Alam Indonesia Tbk
32.	KLBF	PT Kalbe Farma Tbk
33.	LION	PT Lion Metal Works Tbk

### Lampiran 1. Daftar Perusahaan Sampel (Lanjutan)

No.	Kode	Nama Perusahaan
34.	LMPI	PT Langgeng Makmur Ind. Tbk
35.	LMSH	PT Lionmesh Prima Tbk
36.	LPIN	PT Multi Prima Sejahtera Tbk
37.	MAIN	PT Malindo Feedmill Tbk
38.	MASA	PT Multistrada Arah Sarana Tbk
39.	MERK	PT Merck Tbk
40.	MLBI	PT Multi Bintang Indonesia Tbk
41.	MRAT	PT Mustika Ratu Tbk
42.	MYOR	PT Mayora Indah Tbk
43.	PICO	PT Pelangi Indah Canindo Tbk
44.	PYFA	PT Pyridam Farma Tbk
45.	RDTX	PT Roda Vivatex Tbk
46.	SIPD	PT Sierad Produce Tbk
47.	SKLT	PT Sekar Laut Tbk
48.	SMCB	PT Holcim Indonesia Tbk
49.	SMGR	PT Semen Gresik (Persero) Tbk
50.	SMSM	PT Selamat Sempurna Tbk
51.	SRSN	PT Indo Acidatama Tbk
52.	STTP	PT Siantar Top Tbk
53.	TCID	PT Mandom Indonesia Tbk
54.	TOTO	PT Surya Toto Indonesia Tbk
55.	TRST	PT Trias Sentosa Tbk
56.	TSPC	PT Tempo Scan Pacific Tbk
57.	ULTJ	PT Ultra Jaya Milk Ind Tbk
58.	UNVR	PT Unilever Indonesia Tbk

## Lampiran 2. Data Perencanaan Pajak

No.	Kode	2008	2009	2010
1.	AISA	0.011	0.006	0.011
2.	ALMI	0.001	0.001	0.010
3.	AMFG	0.033	0.007	0.034
4.	ARNA	0.022	0.022	0.022
5.	ASII	0.035	0.032	0.030
6.	AUTO	0.045	0.048	0.054
7.	BATA	0.117	0.036	0.033
8.	BRAM	0.017	0.015	0.024
9.	BRNA	0.015	0.009	0.016
10.	BTON	0.088	0.037	0.024
11.	BUDI	0.005	0.024	0.007
12.	CEKA	0.013	0.027	0.009
13.	DLTA	0.034	0.048	0.051
14.	DVLA	0.033	0.025	0.032
15.	EKAD	0.009	0.027	0.032
16.	ETWA	0.443	0.005	0.020
17.	FASW	0.002	0.021	0.016
18.	GGRM	0.023	0.035	0.034
19.	HMSP	0.072	0.080	0.078
20.	IKBI	0.047	0.014	0.002
21.	IMAS	0.004	0.008	0.016
22.	INAF	0.000	0.002	0.003
23.	INDF	0.009	0.015	0.015
24.	INDS	0.010	0.028	0.025
25.	INTP	0.044	0.058	0.052
26.	JPRS	0.034	0.002	0.020
27.	KAEF	0.011	0.011	0.020
28.	KBLI	0.014	0.011	0.020
29.	KDSI	0.004	0.006	0.006
No.	Kode	2008	2009	2010
30.	KIAS	0.006	0.006	0.001
31.	KKGI	0.061	0.032	0.078
32.	KLBF	0.036	0.037	0.038

## Lampiran 2. Data Perencanaan Pajak (Lanjutan)

33.	LION	0.045	0.035	0.031
34.	LMPI	0.002	0.004	0.001
35.	LMSH	0.044	0.008	0.023
36.	LPIN	0.008	0.020	0.023
37.	MAIN	0.003	0.023	0.034
38.	MASA	0.000	0.016	-0.018
39.	MERK	0.079	0.094	0.067
40.	MLBI	0.069	0.096	0.097
41.	MRAT	0.019	0.016	0.017
42.	MYOR	0.017	0.027	0.023
43.	PICO	0.006	0.006	0.007
44.	PYFA	0.007	0.011	0.010
45.	RDTX	0.032	0.044	0.050
46.	SIPD	0.008	0.008	0.007
47.	SKLT	0.011	0.018	0.006
48.	SMCB	0.011	0.039	0.020
49.	SMGR	0.102	0.101	0.061
50.	SMSM	0.031	0.034	0.030
51.	SRSN	0.003	0.016	0.007
52.	STTP	0.001	0.012	0.013
53.	TCID	0.037	0.035	0.031
54.	TOTO	0.017	0.050	0.043
55.	TRST	0.003	0.016	0.013
56.	TSPC	0.033	0.031	0.035
57.	ULTJ	0.043	0.013	0.019
58.	UNVR	0.112	0.116	0.098

### Lampiran 3. Data Ukuran Perusahaan

No.	Kode	2008	2009	2010
1.	AISA	27.648	28.081	28.292
2.	ALMI	28.124	28.024	28.039
3.	AMFG	28.324	28.310	28.495
4.	ARNA	27.325	27.436	27.495
5.	ASII	32.022	32.119	32.357
6.	AUTO	29.013	29.167	29.351
7.	BATA	26.719	26.756	26.906
8.	BRAM	28.145	27.931	28.032
9.	BRNA	26.792	26.952	27.035
10.	BTON	24.979	24.969	25.221
11.	BUDI	28.161	28.100	28.308
12.	CEKA	27.129	27.066	27.469
13.	DLTA	27.272	27.357	27.287
14.	DVLA	27.181	27.387	27.473
15.	EKAD	25.670	25.830	26.044
16.	ETWA	26.758	27.007	27.003
17.	FASW	28.944	28.932	29.134
18.	GGRM	30.812	30.935	31.057
19.	HMSP	30.412	30.506	30.653
20.	IKBI	27.179	27.055	27.122
21.	IMAS	29.350	29.259	29.709
22.	INAF	27.595	27.314	27.322
23.	INDF	31.310	31.329	31.487
24.	INDS	27.546	27.155	27.370
25.	INTP	30.055	30.217	30.362
26.	JPRS	26.713	26.592	26.743
27.	KAEF	28.000	28.079	28.136
28.	KBLI	27.132	26.919	27.111
29.	KDSI	26.909	27.034	27.047
30.	KIAS	27.446	27.909	27.867
31.	KKGI	26.140	26.333	26.991
32.	KLBF	29.372	29.500	29.582
33.	LION	26.257	26.327	26.440

### Lampiran 3. Data Ukuran Perusahaan (lanjutan)

No.	Kode	2008	2009	2010
34.	LMPI	27.051	27.016	27.135
35.	LMSH	24.850	25.011	25.083
36.	LPIN	25.932	25.650	25.740
37.	MAIN	27.480	27.509	27.597
38.	MASA	28.498	28.562	28.742
39.	MERK	26.650	26.796	26.798
40.	MLBI	27.571	27.624	27.759
41.	MRAT	26.595	26.625	26.680
42.	MYOR	28.704	28.809	29.112
43.	PICO	27.101	27.020	27.070
44.	PYFA	25.315	25.328	25.334
45.	RDTX	27.088	27.202	27.471
46.	SIPD	27.957	28.127	28.352
47.	SKLT	26.027	26.002	26.018
48.	SMCB	29.736	29.614	29.976
49.	SMGR	29.992	30.192	30.376
50.	SMSM	27.558	27.571	27.696
51.	SRSN	26.697	26.749	26.620
52.	STTP	27.164	27.031	27.199
53.	TCID	27.538	27.626	27.677
54.	TOTO	27.662	27.642	27.719
55.	TRST	28.401	28.284	28.339
56.	TSPC	28.719	28.814	28.909
57.	ULTJ	28.173	28.181	28.327
58.	UNVR	29.504	29.644	29.794

#### Lampiran 4. Data *Leverage*

No.	Kode	2008	2009	2010
1.	AISA	0.257	0.353	0.428
2.	ALMI	0.031	0.049	0.016
3.	AMFG	0.100	0.105	0.086
4.	ARNA	0.251	0.262	0.173
5.	ASII	0.164	0.149	0.151
6.	AUTO	0.080	0.061	0.041
7.	BATA	0.046	0.030	0.023
8.	BRAM	0.020	0.026	0.069
9.	BRNA	0.315	0.233	0.192
10.	BTON	0.018	0.021	0.020
11.	BUDI	0.217	0.216	0.180
12.	CEKA	0.520	0.331	0.184
13.	DLTA	0.044	0.034	0.036
14.	DVLA	0.030	0.039	0.045
15.	EKAD	0.098	0.071	0.048
16.	ETWA	0.084	0.006	0.012
17.	FASW	0.507	0.443	0.277
18.	GGRM	0.037	0.033	0.031
19.	HMSP	0.027	0.028	0.026
20.	IKBI	0.015	0.021	0.025
21.	IMAS	0.300	0.271	0.271
22.	INAF	0.036	0.072	0.064
23.	INDF	0.257	0.340	0.266
24.	INDS	0.190	0.210	0.170
25.	INTP	0.073	0.060	0.059
26.	JPRS	0.016	0.018	0.019
27.	KAEF	0.033	0.038	0.044
28.	KBLI	0.265	0.252	0.171
29.	KDSI	0.034	0.032	0.040

**Lampiran 4. Data *Leverage* (lanjutan)**

No.	Kode	2008	2009	2010
30.	KIAS	0.550	0.538	0.535
31.	KKGI	0.147	0.154	0.092
32.	KLBF	0.019	0.018	0.016
33.	LION	0.053	0.051	0.050
34.	LMPI	0.101	0.093	0.058
35.	LMSH	0.088	0.153	0.125
36.	LPIN	0.016	0.024	0.025
37.	MAIN	0.412	0.397	0.366
38.	MASA	0.170	0.087	0.137
39.	MERK	0.025	0.027	0.044
40.	MLBI	0.038	0.036	0.030
41.	MRAT	0.022	0.028	0.028
42.	MYOR	0.300	0.265	0.300
43.	PICO	0.137	0.075	0.087
44.	PYFA	0.043	0.052	0.077
45.	RDTX	0.073	0.074	0.047
46.	SIPD	0.016	0.023	0.124
47.	SKLT	0.205	0.185	0.160
48.	SMCB	0.504	0.384	0.216
49.	SMGR	0.032	0.026	0.058
50.	SMSM	0.039	0.037	0.182
51.	SRSN	0.104	0.117	0.091
52.	STTP	0.067	0.062	0.049
53.	TCID	0.036	0.037	0.040
54.	TOTO	0.220	0.184	0.109
55.	TRST	0.189	0.140	0.102
56.	TSPC	0.040	0.043	0.045
57.	ULTJ	0.092	0.089	0.114
58.	UNVR	0.047	0.025	0.029



### **Lampiran 5. Data Growth Opportunities**

No.	Kode	2008	2009	2010
1.	AISA	1.681	0.879	2.094
2.	ALMI	0.629	0.393	0.512
3.	AMFG	0.355	0.525	1.366
4.	ARNA	1.264	2.626	1.302
5.	ASII	1.291	3.521	4.479
6.	AUTO	0.976	1.325	2.672
7.	BATA	0.952	1.844	2.651
8.	BRAM	0.812	0.664	1.007
9.	BRNA	0.246	0.461	1.097
10.	BTON	1.075	0.766	0.836
11.	BUDI	0.789	1.093	1.071
12.	CEKA	0.797	1.233	1.060
13.	DLTA	0.585	1.682	3.326
14.	DVLA	1.037	1.504	2.046
15.	EKAD	1.241	1.005	1.338
16.	ETWA	0.381	0.751	0.737
17.	FASW	2.880	2.502	3.935
18.	GGRM	0.527	2.266	3.631
19.	HMSP	4.411	2.573	6.011
20.	IKBI	0.302	1.007	0.746
21.	IMAS	4.109	10.425	6.132
22.	INAF	0.522	0.861	0.797
23.	INDF	0.953	3.069	2.550
24.	INDS	0.103	0.061	0.359
25.	INTP	1.500	4.722	4.490
26.	JPRS	0.462	0.732	1.449
27.	KAEF	0.445	0.709	0.793
28.	KBLI	0.963	0.977	1.103
29.	KDSI	0.174	0.263	0.372

**Lampiran 5. Data *Growth Opportunities* (lanjutan)**

No.	Kode	2008	2009	2010
30.	KIAS	1.009	0.370	0.206
31.	KKGI	3.534	3.647	12.058
32.	KLBF	1.058	2.827	5.670
33.	LION	0.795	0.457	0.760
34.	LMPI	0.198	0.544	0.678
35.	LMSH	0.912	0.628	0.985
36.	LPIN	0.340	0.252	0.621
37.	MAIN	6.020	2.526	4.204
38.	MASA	0.662	0.854	1.232
39.	MERK	2.737	5.439	5.955
40.	MLBI	3.030	30.060	12.294
41.	MRAT	0.214	0.534	0.824
42.	MYOR	0.702	2.181	4.138
43.	PICO	1.695	0.765	0.615
44.	PYFA	0.386	0.806	0.880
45.	RDTX	0.779	0.866	0.790
46.	SIPD	0.455	0.398	0.541
47.	SKLT	0.618	0.913	0.817
48.	SMCB	1.722	3.583	2.527
49.	SMGR	0.003	0.004	0.005
50.	SMSM	1.713	2.169	2.966
51.	SRSN	2.838	1.847	1.582
52.	STTP	0.523	0.712	1.128
53.	TCID	1.281	1.849	1.526
54.	TOTO	1.200	0.796	3.062
55.	TRST	0.447	0.540	0.612
56.	TSPC	0.805	1.364	2.955
57.	ULTJ	2.035	1.357	2.693
58.	UNVR	19.196	22.770	31.120

## Lampiran 6. Data Kepemilikan Manajerial

No.	Kode	2008	2009	2010
1.	AISA	0.000	0.000	0.000
2.	ALMI	0.017	0.016	0.016
3.	AMFG	0.000	0.000	0.000
4.	ARNA	0.000	0.000	0.000
5.	ASII	0.000	0.000	0.000
6.	AUTO	0.001	0.000	0.001
7.	BATA	0.000	0.000	0.000
8.	BRAM	0.310	0.310	0.310
9.	BRNA	0.233	0.233	0.233
10.	BTON	0.096	0.096	0.096
11.	BUDI	0.009	0.000	0.000
12.	CEKA	0.000	0.000	0.000
13.	DLTA	0.000	0.000	0.000
14.	DVLA	0.000	0.000	0.000
15.	EKAD	0.000	0.000	0.000
16.	ETWA	0.001	0.001	0.000
17.	FASW	0.000	0.000	0.000
18.	GGRM	0.017	0.008	0.008
19.	HMSP	0.000	0.000	0.000
20.	IKBI	0.001	0.001	0.001
21.	IMAS	0.000	0.000	0.000
22.	INAF	0.000	0.000	0.000
23.	INDF	0.000	0.000	0.001
24.	INDS	0.000	0.000	0.000
25.	INTP	0.000	0.000	0.000
26.	JPRS	0.022	0.155	0.155
27.	KAEF	0.003	0.003	0.003
28.	KBLI	0.000	0.000	0.000
29.	KDSI	0.000	0.000	0.000
30.	KIAS	0.000	0.000	0.000
31.	KKGI	0.000	0.000	0.000
32.	KLBF	0.000	0.000	0.000
33.	LION	0.002	0.002	0.002
34.	LMPI	0.000	0.000	0.000

### Lampiran 6. Data Kepemilikan Manajerial (lanjutan)

No.	Kode	2008	2009	2010
35.	LMSH	0.256	0.256	0.256
36.	LPIN	0.000	0.000	0.000
37.	MAIN	0.000	0.000	0.000
38.	MASA	0.000	0.000	0.000
39.	MERK	0.000	0.000	0.000
40.	MLBI	0.000	0.000	0.000
41.	MRAT	0.000	0.000	0.000
42.	MYOR	0.000	0.000	0.000
43.	PICO	0.001	0.001	0.001
44.	PYFA	0.231	0.231	0.231
45.	RDTX	0.000	0.000	0.000
46.	SIPD	0.000	0.000	0.000
47.	SKLT	0.001	0.001	0.001
48.	SMCB	0.000	0.000	0.000
49.	SMGR	0.000	0.000	0.000
50.	SMSM	0.000	0.000	0.000
51.	SRSN	0.000	0.000	0.000
52.	STTP	0.000	0.074	0.042
53.	TCID	0.002	0.002	0.068
54.	TOTO	0.000	0.000	0.000
55.	TRST	0.000	0.000	0.000
56.	TSPC	0.000	0.000	0.000
57.	ULTJ	0.176	0.147	0.147
58.	UNVR	0.000	0.000	0.000

## Lampiran 7. Data Konservatisme Akuntansi

No.	Kode	2008	2009	2010
1.	AISA	-0.032	-0.021	-0.100
2.	ALMI	0.121	0.092	-0.105
3.	AMFG	0.052	0.097	0.019
4.	ARNA	-0.004	-0.025	-0.017
5.	ASII	-0.049	-0.050	-0.162
6.	AUTO	-0.050	-0.072	-0.175
7.	BATA	-0.525	0.023	0.056
8.	BRAM	-0.007	0.055	-0.101
9.	BRNA	-0.081	-0.057	-0.022
10.	BTON	-0.024	-0.008	0.127
11.	BUDI	-0.011	0.041	0.014
12.	CEKA	-0.135	0.073	-0.295
13.	DLTA	0.078	0.020	-0.193
14.	DVLA	0.047	-0.112	-0.002
15.	EKAD	-0.444	-0.158	-0.086
16.	ETWA	-1.429	-0.023	-0.361
17.	FASW	0.250	0.122	0.164
18.	GGRM	-0.015	-0.035	-0.070
19.	HMSP	0.028	-0.072	0.006
20.	IKBI	-0.071	0.121	-0.095
21.	IMAS	-0.060	0.110	-0.227
22.	INAF	-0.210	0.039	-0.003
23.	INDF	0.005	-0.035	0.044
24.	INDS	-0.193	0.204	0.042
25.	INTP	-0.064	-0.010	-0.031
26.	JPRS	0.160	-0.038	0.045
27.	KAEF	-0.074	-0.013	-0.022
28.	KBLI	-0.007	0.023	0.031
29.	KDSI	-0.083	-0.032	-0.099

### Lampiran 7. Data Konservatisme Akuntansi (lanjutan)

No.	Kode	2008	2009	2010
30.	KIAS	-0.069	-0.069	-0.019
31.	KKGI	0.041	-0.040	0.005
32.	KLBF	-0.034	0.018	-0.041
33.	LION	-0.050	0.050	-0.031
34.	LMPI	-0.055	-0.022	-0.005
35.	LMSH	-0.099	0.006	0.009
36.	LPIN	-0.144	-0.051	0.026
37.	MAIN	-0.030	-0.019	-0.064
38.	MASA	0.015	-0.042	0.069
39.	MERK	-0.002	-0.170	0.069
40.	MLBI	0.121	0.085	-0.190
41.	MRAT	0.008	-0.067	-0.070
42.	MYOR	-0.061	-0.021	-0.098
43.	PICO	-0.126	-0.015	-0.094
44.	PYFA	-0.073	-0.047	-0.003
45.	RDTX	-0.179	-0.141	-0.137
46.	SIPD	-0.084	-0.051	-0.041
47.	SKLT	0.006	-0.047	-0.030
48.	SMCB	0.060	0.026	-0.028
49.	SMGR	-0.037	0.036	-0.050
50.	SMSM	-0.042	0.052	-0.085
51.	SRSN	-0.003	-0.157	-0.036
52.	STTP	-0.068	0.047	-0.137
53.	TCID	-0.075	0.006	-0.033
54.	TOTO	0.065	-0.009	-0.085
55.	TRST	-0.016	0.036	-0.050
56.	TSPC	-0.034	0.014	0.002
57.	ULTJ	-0.143	-0.068	0.039
58.	UNVR	0.037	0.010	0.006

## Lampiran 8. Statistik Deskriptif

### *Descriptive Statistics*

	N	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
Perencanaan Pajak	174	-,018	,443	,030	,041
Ukuran Perusahaan	174	24,850	32,357	29,835	1,505
<i>Leverage</i>	174	,006	,550	,124	,127
<i>Growth Opportunities</i>	174	,003	31,120	2,260	4,149
Kepemilikan Manajerial	174	,000	,310	,025	,070
Konservatisme Akuntansi	174	-1,429	,250	-,040	,144
Valid N (listwise)	174				

## Lampiran 9. Hasil Uji Statistik

### Hasil Uji Normalitas

		Residual
N		174
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,10504821
Most Extreme Differences	Absolute	,081
	Positive	,052
	Negative	-,081
Kolmogorov-Smirnov Z		1,062
Asymp. Sig. (2-tailed)		,209

a. Test distribution is Normal.

Calculated from data.



## Lampiran 9. Hasil Uji Statistik (Lanjutan)

Hasil Uji Multikolenieritas dengan *Tolerance* dan VIF

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.267	.161		-1.652	.100		
Perencanaan Pajak	-2.537	.216	-.719	-11.734	.000	.847	1.181
Ukuran Perusahaan	.010	.006	.109	1.780	.047	.853	1.172
Leverage Growth Opportunities	-.082	.067	-.073	-1.231	.220	.916	1.092
Kepemilikan Manajerial	.010	.002	.294	4.809	.000	.852	1.174
	.048	.121	.023	.394	.694	.904	1.107

a. Dependent Variable: Konservatisme Akuntansi

## Lampiran 9. Hasil Uji Statistik (Lanjutan)

Hasil Uji Heteroskedastisitas dengan Uji *Glejser*

<i>Coefficients<sup>a</sup></i>					
Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	<i>Std. Error</i>	Beta		
(Constant)	-4,799	3,621		-1,325	,187
Perencanaan Pajak	11,779	4,852	,199	2,428	,066
1 Ukuran Perusahaan	-,055	,131	-,034	-,419	,676
<i>Leverage</i>	-,443	1,501	-,023	-,295	,768
<i>Growth Opportunities</i>	,043	,047	-,073	-,897	,371
Kepemilikan Manajerial	-3,214	2,719	-,094	-1,182	,239

a. *Dependent Variable: Abres*

Hasil Uji Autokorelasi dengan Durbin-Watson (DW-test)

<b>Model Summary<sup>b</sup></b>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.682 <sup>a</sup>	.465	.449	.106600	1.857

a. Predictors: (Constant), Perencanaan Pajak, Ukuran Perusahaan, *Leverage*, *Growth Opportunities*, Kepemilikan Manajerial.

b. Dependent Variable: Konservatisme Akuntansi

## Lampiran 9. Hasil Uji Statistik (Lanjutan)

### Hasil Uji Statistik Koefisien Determinasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.682 <sup>a</sup>	.465	.449	.106600

a. Predictors: (Constant), Perencanaan Pajak, Ukuran Perusahaan, *Leverage*, *Growth Opportunities*, Kepemilikan Manajerial.

### Hasil Uji Statistik F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.660	5	.332	29.209	.000 <sup>b</sup>
	Residual	1.909	168	.011		
	Total	3.569	173			

a. Dependent Variable: Konservatisme Akuntansi

b. Predictors: (Constant), Perencanaan Pajak, Ukuran Perusahaan, *Leverage*, *Growth Opportunities*,Kepemilikan Manajerial.

## Lampiran 9. Hasil Uji Statistik (Lanjutan)

Hasil Uji Statistik t

### Coefficients<sup>a</sup>

Model	<i>Unstandardized Coefficients</i>		<i>Standardized Coefficients</i>	t	Sig.
	B	<i>Std. Error</i>	Beta		
(Constant)	-.267	.161		-1.652	.100
Perencanaan Pajak	-2.537	.216	-.719	-11.734	.000
Ukuran Perusahaan	.010	.006	.109	1.780	.047
<sup>1</sup> <i>Leverage Growth Opportunities</i>	-.082	.067	-.073	-1.231	.220
<i>Keperwakilan Manajerial</i>	.010	.002	.294	4.809	.000
	.048	.121	.023	.394	.694

a. Dependent Variable: Konservatisme Akuntansi