LAMPIRAN

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
sqrt_ml	26,9368	68,64328	50
aset pajak tangguhan	47,741810	208,4311744	50
Beban Pajak Tangguhan	-581757,200407	2020186,8363490	50
Perencanaan Pajak	,578738	,5634461	50

Correlations

		sqrt_ml	aset pajak tangguhan	Beban Pajak Tangguhan	Perencanaan Pajak
Pearson Correlation	sqrt_ml	1,000	-,091	-,720	-,663
	aset pajak tangguhan	-,091	1,000	,068	,060
	Beban Pajak Tangguhan	-,720	,068	1,000	,538
	Perencanaan Pajak	-,663	,060	,538	1,000
Sig. (1-tailed)	sqrt_ml	.	,348	,000	,001
	aset pajak tangguhan	,348	.	,384	,399
	Beban Pajak Tangguhan	,000	,384	.	,006
	Perencanaan Pajak	,001	,399	,006	.
N	sqrt_ml	50	50	50	50
	aset pajak tangguhan	50	50	50	50
	Beban Pajak Tangguhan	50	50	50	50
	Perencanaan Pajak	50	50	50	50

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, aset pajak tangguhan, Beban Pajak Tangguhan[b]	.	Enter

a. Dependent Variable: sqrt_ml

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,791[a]	,625	,559	45,56684	1,568

a. Predictors: (Constant), Perencanaan Pajak, aset pajak tangguhan, Beban Pajak Tangguhan
b. Dependent Variable: sqrt_ml

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58940,277	3	19646,759	9,462	,001[b]
	Residual	35297,731	17	2076,337		
	Total	94238,007	20			

a. Dependent Variable: sqrt_ml
b. Predictors: (Constant), Perencanaan Pajak, aset pajak tangguhan, Beban Pajak Tangguhan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	44,625	17,788		2,509	,023		
	aset pajak tangguhan	-,011	,049	-,033	-,220	,829	,995	1,005
	Beban Pajak Tangguhan	,070	,000	-,509	2,889	,010	,709	1,411
	Perencanaan Pajak	,071	21,467	-,386	2,193	,043	,710	1,409

a. Dependent Variable: sqrt_ml

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	aset pajak tangguhan	Beban Pajak Tangguhan	Perencanaan Pajak
1	1	1,848	1,000	,08	,06	,00	,08
	2	1,105	1,293	,01	,02	,51	,03
	3	,886	1,444	,01	,92	,01	,03
	4	,162	3,382	,90	,00	,48	,87

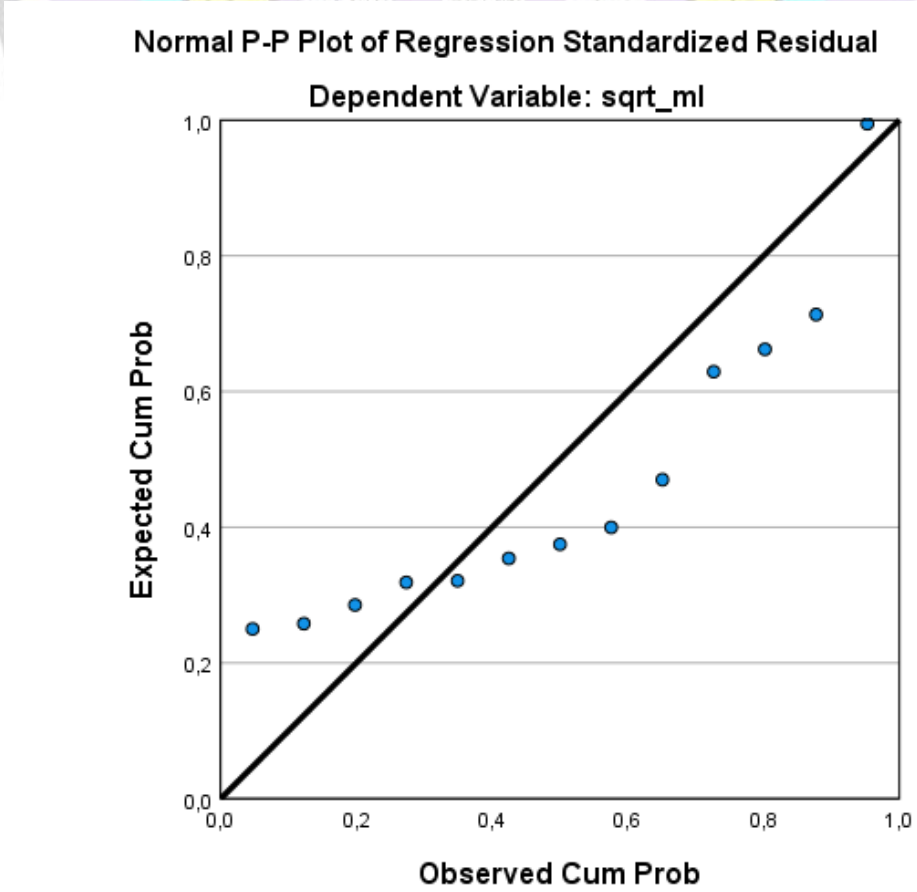
a. Dependent Variable: sqrt_ml

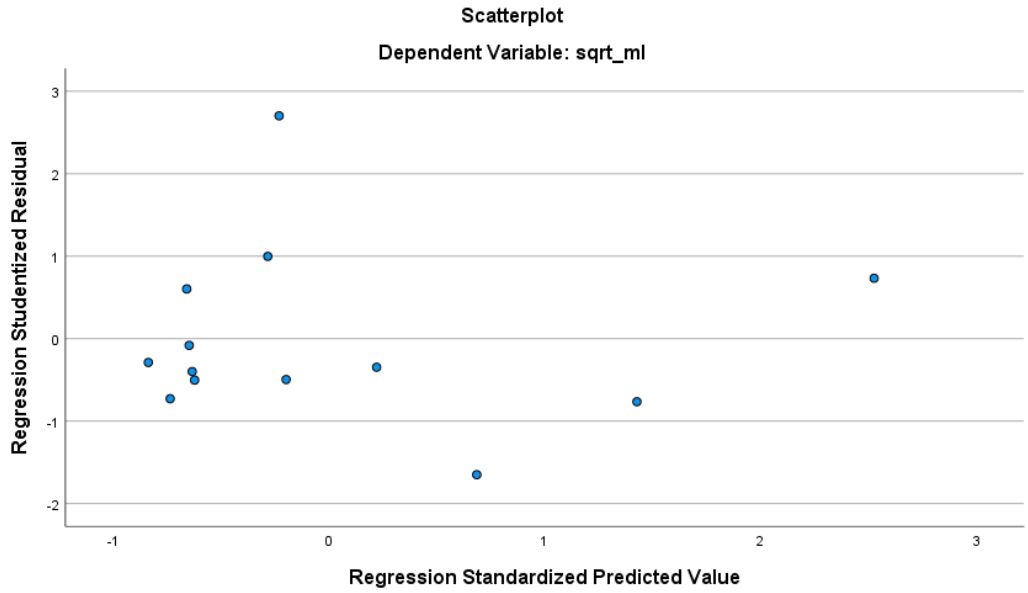
Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-38,2882	225,8049	26,9368	54,28641	50
Std. Predicted Value	-1,201	3,663	,000	1,000	50
Standard Error of Predicted Value	10,776	45,554	17,002	10,571	50
Adjusted Predicted Value	-56,6351	1119,8579	75,4228	242,73627	50
Residual	-64,06321	147,75618	,00000	42,01055	50
Std. Residual	-1,406	3,243	,000	,922	50
Stud. Residual	-3,895	3,545	-,148	1,326	50
Deleted Residual	-927,99701	176,60420	-48,48605	210,11452	50
Stud. Deleted Residual	-11,520	6,735	-,361	3,031	50
Mahal. Distance	,166	19,036	2,857	5,518	50
Cook's Distance	,000	99,897	4,921	21,767	50
Centered Leverage Value	,008	,952	,143	,276	50

a. Dependent Variable: sqrt_ml

Charts





Lampiran Uji Glejser

Regression

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Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, Beban Pajak Tangguhan, aset pajak tangguhan[b]	.	Enter

a. Dependent Variable: Unstandardized Residual
b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,043[a]	,002	-,095	,14373306

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan, aset pajak tangguhan

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,001	3	,000	,019	,996[b]
	Residual	,640	31	,021		
	Total	,642	34			

a. Dependent Variable: Unstandardized Residual

b. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan, aset pajak tangguhan

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,002	,035		,044	,965
	aset pajak tangguhan	-,001	,003	-,032	-,150	,882
	Beban Pajak Tangguhan	-,016	,085	-,034	-,189	,852
	Perencanaan Pajak	,001	,026	,012	,058	,954

a. Dependent Variable: Unstandardized Residual

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		50
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	42,01055259
Most Extreme Differences	Absolute	,309
	Positive	,309
	Negative	-,265
Test Statistic		,309
Asymp. Sig. (2-tailed)		,070[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran. 1 Aset Pajak Tangguhan

Emitmen	Periode	aset pajak tangguhan	APT
ALTO	2019	27.208.933.657	
ALTO	2020	24.827.066.716	0,9125
ALTO	2021	23.182.054.022	0,9337
ALTO	2022	13.457.121.123	0,5805
ALTO	2023	10.653.509.856	0,7917
ALTO	2024	8.405.574.762	0,7890
CAMP	2019	20.835.470.946	
CAMP	2020	17.916.485.366	0,8599
CAMP	2021	16.891.452.126	0,9428
CAMP	2022	18.120.684.747	1,0728
CAMP	2023	16.544.588.886	0,9130
CAMP	2024	14.678.050.428	0,8872
CMRI	2019	15.183	
CMRI	2020	11.992	0,7898
CMRI	2021	25.325	2,1118
CMRI	2022	54.013	2,1328
CMRI	2023	54.013	1,0000
CMRI	2024	56.911	1,0537
CPRO	2019	6.072	
CPRO	2020	150.595	24,8015
CPRO	2021	142,928	0,0009
CPRO	2022	120,951	0,8462
CPRO	2023	115.765	957,1231
CPRO	2024	104.518	0,9028
DLTA	2019	35.296.100	
DLTA	2020	33.987.360	0,9629
DLTA	2021	42.822.437	1,2600
DLTA	2022	50.576.348	1,1811
DLTA	2023	60.623.471	1,1987
DLTA	2024	67.550.916	1,1143
GOOD	2019	35.091.083.539	
GOOD	2020	38.855.984.654	1,1073
GOOD	2021	23.008.425.600	0,5921
GOOD	2022	14.599.242.815	0,6345
GOOD	2023	20.146.517.327	1,3800
GOOD	2024	72.975.067.883	3,6222
INDF	2019	1.659.709	
INDF	2020	1.088.640	0,6559
INDF	2021	875.275	0,8040
INDF	2022	697.730	0,7972
INDF	2023	758.170	1,0866

INDF	2024	726.246	0,9579
ROTI	2019	1.711.634.110	
ROTI	2020	7.130.794.039	4,1661
ROTI	2021	7.668.646.354	1,0754
ROTI	2022	1.458.026.963	0,1901
ROTI	2023	1.458.726.963	1,0005
ROTI	2024	286.634.846	0,1965
STTP	2019	838.783.882	
STTP	2020	587.148.717	0,7000
STTP	2021	26.570.278.000	45,2531
STTP	2022	26.570.278.000	1,0000
STTP	2023	26.570.278.000	1,0000
STTP	2024	27.570.278.000	1,0376
ULTJ	2019	15.183	
ULTJ	2020	11.992	0,7898
ULTJ	2021	12.530	1,0449
ULTJ	2022	6.062	0,4838
ULTJ	2023	8.191	1,3512
ULTJ	2024	5.941	0,7253

Lampiran. 2 Beban Pajak Tangguhan

Emitmen	Periode	Beban pajak tangguhan	Total Aset	aset pajak tangguhan
ALTO	2019	3.706.273.005	1.103,45	
ALTO	2020	-1.666.357.682	1.105,87	-1.506.829,63
ALTO	2021	-1.677.511.075	1.089,20	-1.540.131,36
ALTO	2022	-9.383.784.540	1.023,32	-9.169.941,50
ALTO	2023	690.475.519	983.288.148.159	0,0007
ALTO	2024	690.475.519	972.478.400.028	0,0007
CAMP	2019	-190.980.240	1.086.873.666.641	
CAMP	2020	-629.376.660	1.147.260.611.703	0,00
CAMP	2021	-623.902.840	1.146.235.578.463	0,00
CAMP	2022	78.265.220	1.074.777.460.412	0,00
CAMP	2023	-33.251.940.941	1.088.726.193.209	-0,0305
CAMP	2024	-26.681.399.518	1.083.173.624.832	-0,0246
CMRI	2019	-339.494	6.608.422	
CMRI	2020	-311.851	8.754.116	-0,04
CMRI	2021	124.393	6.223.251	0,02
CMRI	2022	103.596	7.046.857	0,01
CMRI	2023	103.596	7.046.857	0,0147
CMRI	2024	84.427	8.191.571	0,0103
CPRO	2019	400.824	6.000.259	
CPRO	2020	618.321	6.326.293	0,10
CPRO	2021	764	6.444.438	0,00
CPRO	2022	7,482	6.833.737	0,00
CPRO	2023	-120.789	6.856.338	-0,0176
CPRO	2024	-128.832	6.706.321	-0,0192
DLTA	2019	1.900.211	1.425.984	
DLTA	2020	1.324.072	1.225.581	1,08
DLTA	2021	-690.128	1.308.722	-0,53
DLTA	2022	-206.957	1.307.186	-0,16
DLTA	2023	1.624.405	1.208.050	1,3447
DLTA	2024	533.739	1.118.177	0,4773
GOOD	2019	26.891.431.423	5.063.067.672.414	
GOOD	2020	29.418.918.807	6.670.943.518.686	0,0044
GOOD	2021	12.086.710.909	6.766.602.280.143	0,0018
GOOD	2022	13.968.302.098	7.327.371.934.290	0,0019
GOOD	2023	2.377.571.484	7.427.707.902.688	0,0003
GOOD	2024	24.296.747.489	8.431.726.766.692	0,0029
INDF	2019	874.536	96.198.600,00	
INDF	2020	768.483	163.011.780,00	0,005
INDF	2021	894.613	179.271.840,00	0,005
INDF	2022	913.936	180.433.300,00	0,01
INDF	2023	1.004.746	11.493.733,00	0,0874

INDF	2024	996.881	201.713.300,00	0,0049
ROTI	2019	102.585.208.886	4.682.083.844.951	
ROTI	2020	95.322.763.458	4.452.166.671.985	0,02
ROTI	2021	118.368.975.332	4.191.284.422.677	0,03
ROTI	2022	124.547.637.197	4.130.321.616.083	0,03
ROTI	2023	121.557.705.674	3.943.518.425.042	0,0308
ROTI	2024	142.296.051.268	3.746.346.988.767	0,0380
STTP	2019	40.287.008.195	2.881.563.083.954	
STTP	2020	30.987.149.902	3.448.995.059.882	0,01
STTP	2021	55.010.748.385	3.919.243.683.748	0,01
STTP	2022	72.019.171.946	4.590.737.848.889	0,02
STTP	2023	24.519.795.631	5.482.234.635.262	0,0045
STTP	2024	117.172.567	6.762.107.188.564	0,0000
ULTJ	2019	12.252	6.608.422	
ULTJ	2020	11.492	8.754.116	0,00131
ULTJ	2021	-11.492	7.406.856	-0,00155
ULTJ	2022	14.039	7.376.375	0,00190
ULTJ	2023	2.529	7.523.956	0,00034
ULTJ	2024	7.384	8.461.365	0,00087

Lampiran. 3 Perencanaan Pajak

Periode	Net income	Laba sblm pajak	Perencanaan Pajak
2019	-7,38	41,93	
2020	-10,50	37,38	-0,280898876
2021	-8,93	36,06	-0,247642818
2022	-16,12	33,74	-0,477771191
2023	-115.108.384	626.604.267	-0,183701883
2024	1.194.584.278	-2.877.839.199	-0,415097646
2019	44.045.828.312	99.535.473.132	
2020	100.066.615.090	56.816.360.398	1,761228885
2021	99.278.807.290	126.156.941.830	0,786946845
2022	121.257.336.904	125.146.931.830	0,968919774
2023	127.426.464.539	153.914.313.784	0,827905225
2024	97.110.136.525	123.791.536.043	0,784465074
2019	1.035.865	1.375.359	
2020	1.109.666	1.421.517	0,780620984
2021	1.060.582	1.342.710	0,789881657
2022	1.241.780	1.561.158	0,795422372
2023	1.241.780	1.561.158	0,795422372
2024	1.519.425	1.904.792	0,797685522
2019	-348.863	-350.149	
2020	381.422	195.391	1,952096054
2021	2.209.313	2.282.950	0,967744804
2022	373.978	476.679	0,784548931
2023	401.774	522.563	0,768852751
2024	320.155	448.987	0,713060734
2019	317.815	412.437	
2020	123.466	164.704	0,749623567
2021	187.993	240.866	0,780487906
2022	230.066	294.212	0,781973543
2023	199.612	251.130	0,794855254
2024	142.367	181.357	0,785009677
2019	435.766.359.480	580.567.005.845	
2020	245.103.761.907	339.984.897.163	0,720925441
2021	492.637.672.186	632.654.506.311	0,778683574
2022	521.714.035.585	674.251.464.663	0,773767745
2023	601.467.293.291	783.016.628.548	0,76814115
2024	687.194.544.484	858.879.009.270	0,800106345

2019	5.902.729,00	8.749.397	
2020	8.752.066,00	12.426.334	0,704316011
2021	11.229.695,00	14.488.653	0,775068255
2022	9.192.569,00	12.318.765	0,746224885
2023	11.493.700,00	15.615.384	0,736049783
2024	13.077.496,00	17.039.782	0,767468504
2019	236.518.557.420	347.098.820.613	
2020	168.610.282.478	160.357.537.779	1,051464651
2021	283.602.993.676	378.946.292.335	0,748398914
2022	432.247.722.254	572.782.719.985	0,754645186
2023	333.300.420.963	427.990.685.263	0,77875625
2024	362.195.698.480	468.944.996.208	0,77236286
2019	482.590.522.840	607.043.293.422	
2020	628.628.879.549	773.607.195.121	0,812594406
2021	3.919.243.683.748	765.188.720.115	5,121930814
2022	4.590.737.849.889	756.723.520.605	6,066598599
2023	917.794.022.711	1.102.640.346.668	0,832360275
2024	1.314.430.773.948	1.509.020.656.369	0,871048894
2019	1.035.865	1.375.359	
2020	1.109.666	1.421.517	0,780620984
2021	1.276.793	1.541.932	0,82804754
2022	965.486	1.288.998	0,749020557
2023	1.186.161	1.507.285	0,786952036
2024	1.153.916	1.506.963	0,765722848

Lampiran. 4 Manajemen Laba

Emitmen	Periode	TACit	Ait-1	NDA	DA=TACit/Ait-1 - NDA
ALTO	2019		1103450	0,00	0
ALTO	2020	- 212.496.616,50	1105870	-38049,893	19449,629
ALTO	2021	- 41.942.240.199,93	108920	-219908,92	53213,924
ALTO	2022	- 1.440.523.799,12	1023320	-42082,516	36810,605
ALTO	2023	- 7.317.124.732,00	9,83288E+11	-0,0410883	0,0319399
ALTO	2024	- 4.916.569.550,00	9,72478E+11	-0,0173606	0,0084549
CAMP	2019		1,08687E+12	-0,0319706	0
CAMP	2020	51.306.830.343,00	1,14726E+12	0,1420363	-0,0503184
CAMP	2021	- 18.160.417.609,00	1,14624E+12	-0,2098029	0,0674055
CAMP	2022	- 25.948.908.485,00	1,07478E+12	-0,1885405	-0,046366
CAMP	2023	- 22.504.642.671,00	1,08873E+12	0,1538777	-0,1875451
CAMP	2024	- 17.791.368.423,00	1,08317E+12	-0,0255198	-0,0363698
CMRI	2019		6608422	-0,0056915	0
CMRI	2020	55.297,00	8754116	-0,4908963	-0,0354311
CMRI	2021	64.580,00	6223251	-0,3679917	0,3289718
CMRI	2022	755.818,00	7046857	-0,4958403	-0,1660726
CMRI	2023	- 182.536,00	7046857	-0,3136487	-0,1055073
CMRI	2024	- 208.634,00	8191571	-0,2806413	-0,0452661
CPRO	2019		6000259	-0,0144088	0
CPRO	2020	- 375.470,00	6326293	-0,1535493	0,0160643
CPRO	2021	1.964.138,00	6444438	-0,1612342	0,0081699
CPRO	2022	- 205.969,00	6833737	-0,07887	0,0008226
CPRO	2023	- 168.022,00	6856338	-0,6970432	0,4551364
CPRO	2024	- 681.184,00	6706321	-0,0760891	-0,0166403
DLTA	2019		1425984	-0,0104986	0
DLTA	2020	- 123.440,00	1225581	0,2838106	0,1519077
DLTA	2021	- 147.406,00	1308722	-0,2318871	0,0191186
DLTA	2022		1307186	-0,1164839	-0,0407083

		33.237,00			
DLTA	2023	64.295,00	1208050	0,1167285	-0,0612977
DLTA	2024	-35.149,00	1118177	0,1196469	0,0242219
GOOD	2019		5,06307E+12	-0,0189598	0
GOOD	2020	- 578.062.340.670,00	6,67094E+12	0,34351	-0,1471285
GOOD	2021	- 217.129.569.048,00	6,7666E+12	-0,339618	0,0068253
GOOD	2022	- 100.515.695.683,00	7,32737E+12	-0,4818802	0,0045834
GOOD	2023	- 262.110.707.758,00	7,42771E+12	-0,0469599	0,016887
GOOD	2024	- 442.699.414.349,00	8,43173E+12	-0,2966919	-0,1160357
INDF	2019		96198600	-0,0001288	0
INDF	2020	-5.103.431,00	163011780	0,0333087	-0,0334483
INDF	2021	-3.462.946,00	179271840	0,0094215	-0,0096887
INDF	2022	-4.395.117,00	180433300	0,0069342	-0,0071335
INDF	2023	-6.966.924,00	11493733	-0,0209833	0,0196248
INDF	2024	-4.430.460,00	201713300	0,004914	-0,0050265
ROTI	2019		4,68208E+12	-0,0192162	0
ROTI	2020	- 317.981.295.640,00	4,45217E+12	-0,0083417	0,0464904
ROTI	2021	- 359.998.158.598,00	4,19128E+12	-0,0227065	-0,0272159
ROTI	2022	- 294.333.964.160,00	4,13032E+12	-0,3209025	-0,0003902
ROTI	2023	- 285.492.655.480,00	3,94352E+12	0,0630774	-0,0204485
ROTI	2024	- 226.858.731.272,00	3,74635E+12	-0,0802319	0,0086269
STTP	2019		2,88156E+12	-0,0194129	0
STTP	2020	- 297.616.788.803,00	3,449E+12	0,0247496	-0,2348136
STTP	2021	1.939.358.679.436,00	3,91924E+12	-0,2146214	-0,0068377
STTP	2022	2.015.347.578.333,00	4,59074E+12	-0,306627	-0,0138632
STTP	2023	- 122.409.594.723,00	5,48223E+12	0,0459364	-0,0179687
STTP	2024	285.531.160.541,00	6,76211E+12	-0,0794384	-0,0101253
ULTJ	2019		6608422	-0,028642	0
ULTJ	2020	-107.397,00	8754116	0,0605924	-0,0354311
ULTJ	2021	-137.654,00	7406856	-0,0854503	-0,1187017
ULTJ	2022	705.640,00	7376375	0,358234	-0,6498089
ULTJ	2023	-210.137,00	7523956	-0,2380456	0,0537366
ULTJ	2024	-107.667,00	8461365	-0,0413828	-0,1058299

Data Tabulasi

Emitmen	Tahun	aset pajak tangguhan	Beban Pajak Tangguhan	Perencanaan Pajak	manajemen_laba
ALTO	2020	0,9124601	-1506829,6	-0,2808989	1,9449
ALTO	2021	0,9337412	-1540131,4	-0,2476428	3,9240
ALTO	2022	0,5804974	-9169941,5	-0,4777712	0,6054
ALTO	2023	0,7916634	0,0007022	-0,1837019	0,0319
ALTO	2024	0,7889958	0,00071	-0,4150976	0,0085
CAMP	2020	0,8599031	-0,0005486	0,4425139	-0,050318382
CAMP	2021	0,9427883	-0,0005443	1,7612289	0,067405505
CAMP	2022	1,0727725	7,282E-05	0,7869468	-0,046366023
CAMP	2023	0,9130223	-0,0305421	0,9689198	-0,187545141
CAMP	2024	0,8871813	-0,0246326	0,8279052	-0,036369756
CMRI	2020	0,7898307	-0,0356234	0,7531597	-0,035431126
CMRI	2021	2,1118245	0,0199884	0,780621	0,328971817
CMRI	2022	2,1327937	0,014701	0,7898817	-0,166072574
CMRI	2023	1,0	0,014701	0,7954224	-0,105507327
CMRI	2024	1,0536538	0,0103066	0,7954224	-0,045266141
CPRO	2020	24,801548	0,0977383	0,9677448	0,016064311
CPRO	2021	0,0009491	0,0001186	0,7845489	0,008169918
CPRO	2022	0,8462373	1,095E-06	0,7688528	0,000822633
CPRO	2023	957,12313	-0,0176171	0,7130607	0,455136439
CPRO	2024	0,9028463	-0,0192105	0,7705783	-0,016640255
DLTA	2020	0,9629211	1,0803627	0,7496236	0,15190768
DLTA	2021	1,2599518	-0,5273297	0,7804879	0,019118629
DLTA	2022	1,1810712	-0,1583225	0,7819735	-0,040708271
DLTA	2023	1,1986526	1,3446505	0,7948553	-0,061297743
DLTA	2024	1,11427	0,4773296	0,7850097	0,02422192
GOOD	2020	1,1072894	0,00441	0,7209254	-0,147128454
GOOD	2021	0,5921462	0,0017862	0,7786836	0,006825261

Emitmen	Tahun	aset pajak tangguhan	Beban Pajak Tangguhan	Perencanaan Pajak	manajemen_laba
GOOD	2022	0,6345172	0,0019063	0,7737677	0,004583433
GOOD	2023	1,37997	0,0003201	0,7681411	0,01688696
GOOD	2024	3,6222175	0,0028816	0,8001063	-0,116035678
INDF	2020	0,6559222	0,0047143	0,704316	-0,033448324
INDF	2021	0,8040078	0,0049903	0,7750683	-0,009688719
INDF	2022	0,7971552	0,0050652	0,7462249	-0,007133459
INDF	2023	1,0866238	0,0874169	0,7360498	0,019624777
INDF	2024	0,9578933	0,0049421	0,7674685	-0,005026467
ROTI	2020	4,1660738	0,0214104	1,0514647	0,046490381
ROTI	2021	1,0754267	0,0282417	0,7483989	-0,027215941
ROTI	2022	0,1901283	0,0301545	0,7546452	-0,0003902
ROTI	2023	1,0004801	0,0308247	0,7787562	-0,020448487
ROTI	2024	0,1964966	0,0379826	0,7723629	0,008626936
STTP	2020	0,7	0,0089844	0,8125944	-0,234813606
STTP	2021	45,253063	0,0140361	5,1219308	-0,006837682
STTP	2022	1,0	0,0156879	6,0665986	-0,013863215
STTP	2023	1,0	0,0044726	0,8323603	-0,017968714
STTP	2024	1,037636	1,733E-05	0,8710489	-0,010125328
ULTJ	2020	0,7898307	0,0013128	0,780621	-0,035431126
ULTJ	2021	1,0448632	-0,0015515	0,8280475	-0,118701674
ULTJ	2022	0,4837989	0,0019032	0,7490206	-0,649808923
ULTJ	2023	1,3512042	0,0003361	0,786952	0,053736613
ULTJ	2024	0,7253083	0,0008727	0,7657228	-0,105829904

Lampiran. 5 Daftar Sampel

No	Kode Perusahaan	Nama Perusahaan
1	ALTO	PT Tri Banyan Tirta Tbk
2	CAMP	PT Campina Ice Cream Industry Tbk
3	CMRY	PT Cisarua Mountain Dairy Tbk
4	CPRO	PT Central Proteina Prima Tbk
5	DLTA	PT Delta Djakarta Tbk
6	GOOD	PT Garudafood Putra Putri Jaya Tbk
7	INDF	PT Indofood Sukses Makmur Tbk
8	ROTI	PT Nippon Indosari Corpindo Tbk
9	STTP	PT Siantar Top Tbk
10	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk

Lampiran. 6 Perusahaan Sub Sektor Makanan Dan Minuman Yang Terdaftar D BEI Periode 2020-2024

No	Kode Perusahaan	Nama Perusahaan
1	AALI	Astra Agro Lestari Tbk
2	ADES	Akasha Wira International Tbk
3	AGAR	Asia Sejahtera Mina Tbk
4	AISA	FKS Food Sejahtera Tbk
5	ALTO	Tri Banyan Tirta Tbk
6	AMMS	Agung Menjangan Mas Tbk
7	ANDI	Andira Agro Tbk
8	ANJT	Austindo Nusantara Jaya Tbk
9	ASHA	Cilacap Samudera Fishing Industry Tbk
10	BEEF	Estika Tata Tiara Tbk
11	BISI	BISI International Tbk
12	BOBA	Formosa Ingredient Factory Tbk
13	BTEK	Bumi Teknokultura Unggul Tbk
14	BUDI	Budi Starch & Sweetener Tbk
15	BWPT	Eagle High Plantation Tbk
16	CAMP	Campina Ice Cream Industry Tbk
17	CBUT	Citra Borneo Utama Tbk
18	CEKA	Wilmar Cahaya Indonesia Tbk
19	CLEO	Sariguna Primatirta Tbk
20	CMRY	Cisarua Mountain Dairy Tbk
21	COCO	Wahana Interfood Nusantara Tbk
22	CPIN	Charoen Pokphand Indonesia Tbk
23	CPRO	Central Proteina Prima Tbk
24	CRAB	Toba Surimi Industries Tbk
25	CSRA	Cisadane Sawit Raya Tbk
26	DEWI	Dewi Shri Farmindo Tbk

27	DLTA	Delta Djakarta Tbk
28	DPUM	Dua Putra Utama Makmur Tbk
29	DSFI	Dharma Samudera Fishing Industri Tbk
30	DSNG	Dharma Satya Nusantara Tbk
31	ENZO	Morenzo Abadi Perkasa Tbk
32	FAPA	FAP Agri Tbk
33	FISH	FKS Multi Agro Tbk
34	FOOD	Sentra Food Indonesia Tbk
35	GOLL	Golden Plantation Tbk
36	GOOD	Garudafood Putra Putri Jaya Tbk
37	GULA	Aman Agrindo Tbk
38	GZCO	Gozco Plantations Tbk
39	HOKI	Buyung Poetra Sembada Tbk
40	IBOS	Indo Boga Sukses Tbk
41	ICBP	Indofood CBP Sukses Makmur Tbk
42	IKAN	Era Mandiri Cemerlang Tbk
43	INDF	Indofood Sukses Makmur Tbk
44	IPPE	Indo Pureco Pratama Tbk
45	JARR	Jhonlin Agro Raya Tbk
46	JAWA	Jaya Agra Wattie Tbk
47	JPFA	Japfa Comfeed Indonesia Tbk
48	KEJU	Mulia Boga Raya Tbk
49	LSIP	PP London Sumatra Indonesia Tbk
50	MAGP	Multi Agro Gemilang Plantation Tbk
51	MAIN	Malindo Feedmill Tbk
52	MKTR	Menthobi Karyatama Raya Tbk
53	MGRO	Mahkota Group Tbk
54	MLBI	Multi Bintang Indonesia Tbk
55	MYOR	Mayora Indah Tbk
56	NASI	Wahana Inti Makmur Tbk

57	OILS	Indo Oil Perkasa Tbk
58	PALM	Provident Investasi Bersama Tbk
59	PGUN	Pradiksi Gunatama Tbk
60	PMMP	Panca Mitra Multiperdana Tbk
61	PSDN	Prasidha Aneka Niaga Tbk
62	PSGO	Palma Serasih Tbk
63	ROTI	Nippon Indosari Corpindo Tbk
64	SGRO	Sampoerna Agro Tbk
65	SIMP	Salim Ivomas Pratama Tbk
66	SIPD	Sreeya Sewu Indonesia Tbk
67	SKBM	Sekar Bumi Tbk
68	SKLT	Sekar Laut Tbk
69	SMAR	SMART Tbk
70	SSMS	Sawit Sumbermas Sarana Tbk
71	STAA	Sumber Tani Agung Resources Tbk
72	STTP	Siantar Top Tbk
73	TAPG	Triputra Agro Persada Tbk
74	TAYS	Jaya Swarasa Agung Tbk
75	TBLA	Tunas Baru Lampung Tbk
76	TGKA	Tigaraksa Satria Tbk
77	TLDN	Teladan Prima Agro Tbk
78	TRGU	Cerestar Indonesia Tbk
79	ULTJ	Ultrajaya Milk Industry Tbk
80	UNSP	Bakrie Sumatera Plantations Tbk
81	WAPO	Wahana Pronatural Tbk
82	WMPP	Widodo Makmur Perkasa Tbk
83	WMUU	Widodo Makmur Unggas Tbk

	Catatan/ *Notes*	31 Desember/ *December 31,* 2020	31 Desember/ *December 31,* 2019	
ASET				***ASSETS***
ASET LANCAR				***CURRENT ASSETS***
Kas dan bank	2,4,34	24.388.817.920	2.979.885.392	*Cash and banks*
Piutang usaha:	2,5,34			*Trade receivables:*
Pihak ketiga		37.214.828.446	44.383.593.237	*Third parties*
Pihak berelasi	33	72.183.008	149.200.009	*Related parties*
Piutang non-usaha	2,6,34			*Non-trade receivables*
Pihak ketiga		136.093.458	2.712.551.609	*Third parties*
Persediaan	2,7	112.134.962.507	115.601.575.304	*Inventories*
Biaya dibayar dimuka dan uang muka	2,8	15.999.601.006	7.902.700.200	*Prepaid expenses and advances*
Pajak dibayar dimuka	2,14a	2.792.385.900	3.089.362.828	*Prepaid taxes*
TOTAL ASET LANCAR		**192.738.872.245**	**176.818.868.579**	***TOTAL CURRENT ASSETS***
ASET TIDAK LANCAR				***NON-CURRENT ASSETS***
Uang muka pembelian	2,9	8.597.123.661	8.850.574.661	*Advance for purchases*
Aset tetap - neto	2,10	874.144.213.406	885.151.767.583	*Fixed assets - net*
Aset pajak tangguhan	2,14e	24.827.066.716	27.208.933.657	*Deferred tax assets*
Aset lain-lain	2,11,34	5.567.139.228	5.419.942.684	*Other assets*
TOTAL ASET TIDAK LANCAR		**913.135.543.011**	**926.631.218.585**	***TOTAL NON-CURRENT ASSETS***
TOTAL ASET		**1.105.874.415.256**	**1.103.450.087.164**	***TOTAL ASSETS***

Lampiran. 7 Dokumentasi Penelitian



Dokumentasi Foto Di Bursa Efek Indonesia -UNISMA



Dokumentasi Foto Di Bursa Efek Indonesia -UNISMA



UNIVERSITAS ISLAM MALANG
GALERI INVESTASI FAKULTAS EKONOMI DAN BISNIS

Malang, 17 Desember 2025

Nomor : 712/GI.BEI-XVI/Penelitian/U-11/UIM/XII/2025
Lampiran :-0-
Perihal : Surat Pernyataan Penelitian Galeri Investasi

Assalamu'alaikum Wr. Wb

Galeri Investasi Fakultas Ekonomi dan Bisnis Universitas Islam Malang menerangkan bawah :

Nama : Fatima Navatriani Anum
NPM : 2022110165
Fakultas/Jurusan : Ekonomi/Akuntasi
Instansi : Universitas Tribhuwana Tunggadewi Malang

Benar-benar telah melakukan penelitian di Galeri Investasi Fakultas Ekonomi dan Bisnis Universitas Islam Malang dengan judul **"Pengaruh Aset Pajak Tangguhan Dan Beban Pajak Tangguhan Serta Strategi Perencanaan Pajak Terhadap Manajemen Laba Pada Sektor Makanan Dan Minuman Di Bursa Efek Indonesia Periode 2020-2024"**.

Demikian surat ini dibuat agar dapat dipergunakan sebagaimana mestinya, dan atas perhatiannya diucapkan terima kasih.

Wassalamu'alaikum Wr. Wb.

Ketua Galeri Investasi

Nanik Wahyuningtyas, SE., MM. M.Si.
NIDN : 0725128103

Dokumentansi. Surat Pernyataan Penelitian