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Lampiran 1

Data Ceklis Perusahaan

“Daftar Perusahaan Sub Sektor Makanan dan Minuman di Bursa Efek Indonesia Periode 2018-2021”

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **Nama** | **2018** | **2019** | **2020** | **2021** |
| 1 | ADES | Akasha Wira International, Tbk |  |  |  |  |
| 2 | AISA | Tiga Pilar Sejahtera Food, Tbk |  |  |  |  |
| 3 | ALTO | Tri Banyan Tirta, Tbk |  |  |  |  |
| 4 | BEEF | Estetika Tata Tiara, Tbk |  |  |  |  |
| 5 | BUDI | Budi Starch & Sweetener, Tbk |  |  |  |  |
| 6 | CAMP | Campina Ice Cream, Tbk |  |  |  |  |
| 7 | CEKA | Wilmar Cahaya Indonesia, Tbk |  |  |  |  |
| 8 | CLEO | Sariguna Primatirta, Tbk |  |  |  |  |
| 9 | COCO | Wahana Interfood Nusantara, Tbk |  |  |  |  |
| 10 | DLTA | Delta Djakarta, Tbk |  |  |  |  |
| 11 | DMND | Diamond Food Indonesia, Tbk |  |  |  |  |
| 12 | FOOD | Sentra Food Indonesia, Tbk |  |  |  |  |
| 13 | GOOD | Garudafood Putra Putri Jaya, Tbk |  |  |  |  |
| 14 | HOKI | Buyung Poetra Sembada, Tbk |  |  |  |  |
| 15 | ICBP | Indofood CBP Sukses Makmur, Tbk |  |  |  |  |
| 16 | INDF | Indofood Sukses Makmur, Tbk |  |  |  |  |
| 17 | KEJU | Mulia Boga Raya, Tbk |  |  |  |  |
| 18 | KMDS | Kurniamitra Duta Sentosa, Tbk |  |  |  |  |
| 19 | MLBI | Multi Bintang Indonesia, Tbk |  |  |  |  |
| 20 | MYOR | Mayora Indah, Tbk |  |  |  |  |
| 21 | PCAR | Prima Cakrawala Abadi, Tbk |  |  |  |  |
| 22 | PMMP | Panca Mitra Multiperdana, Tbk |  |  |  |  |
| 23 | PSDN | Prasidha Aneka Niaga, Tbk |  |  |  |  |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| 24 | ROTI | Nippon Indosari Corpindo, Tbk |  |  |  |  |
| 25 | SKBM | Sekar Bumi, Tbk |  |  |  |  |
| 26 | SKLT | Sekar Laut, Tbk |  |  |  |  |
| 27 | STTP | Siantar Top, Tbk |  |  |  |  |
| 28 | TBLA | Tunas Baru Lampung, Tbk |  |  |  |  |
| 29 | TGKA | Tigaraksa Satria, Tbk |  |  |  |  |
| 30 | ULTJ | Ultrajaya Milk Industry & Trading Company, Tbk |  |  |  |  |
| 31 | WICO | Wicaksana Overseas International, Tbk |  |  |  |  |

Keterangan :

: Perusahaan yang Memenuhi Kriteria

: Perusahaan yang tidak mengalami Laba

: Perusahaan yang tidak rutin menyampaikan Laporan Keuangan secara lengkap

: Perusahaan yang mengalami delisting selama periode pengamatan

Lampiran 2

Tabel Olah Data Manajemen Laba Perusahaan

“Daftar Perusahaan Sektor Barang Konsumen Primer di Bursa Efek Indonesia Periode 2018-2021”

**(Dinyatakan dalam Jutaan Rupiah, kecuali dinyatakan lain)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| Kode | Tahun | Laba th Sekarang | Laba th Sebelumnya | Laba th Sekarang-Laba th Sebelumnya | Nilai Kapitalis Sebelumnya | Hasil |
| ADES | 2018 | Rp. 52.958 | Rp. 38.242 | Rp. 14.716 | Rp. 522.058 | 0,028188439 |
|  | 2019 | Rp. 83.885 | Rp. 52.958 | Rp. 30.927 | Rp. 542.705 | 0,056986761 |
|  | 2020 | Rp. 135.789 | Rp. 83.885 | Rp. 51.904 | Rp. 616.442 | 0,084199325 |
|  | 2021 | Rp. 265.758 | Rp. 135.789 | Rp. 129.969 | Rp. 7.279.335 | 0,017854516 |
| BUDI | 2018 | Rp. 50.467 | Rp. 45.691 | Rp. 4.776 | Rp. 1.291.212 | 0,00369885 |
|  | 2019 | Rp. 64.021 | Rp. 50.467 | Rp. 13.554 | Rp. 1.327.204 | 0,010212447 |
|  | 2020 | Rp. 135.789 | Rp. 64.021 | Rp. 71.768 | Rp. 1.363.196 | 0,052646868 |
|  | 2021 | Rp. 265.758 | Rp. 135.789 | Rp. 129.969 | Rp. 1.336.202 | 0,097267479 |
| CAMP | 2018 | Rp. 61.947.295 | Rp. 43.420 | Rp. 61.903.875 | Rp. 6.973.725 | 8,876730155 |
|  | 2019 | Rp. 76.758.829 | Rp. 61.947.295 | Rp. 14.811.534 | Rp. 2.036.210 | 7,274069963 |
|  | 2020 | Rp. 44.045.828 | Rp. 76.758.829 | Rp. -32.713.001 | Rp. 2.200.990.000 | -0,014862858 |
|  | 2021 | Rp. 97.215.786 | Rp. 44.045.828 | Rp. 53.169.958 | Rp. 1.777.270.000 | 0,029916646 |
| CEKA | 2018 | Rp. 92.649.656 | Rp. 107.420.886 | Rp. -14.771.230 | Rp. 767.550 | -19,24464856 |
|  | 2019 | Rp. 215.459.200 | Rp. 92.649.656 | Rp. 122.809.544 | Rp. 818.125 | 150,1109782 |
|  | 2020 | Rp. 181.812.593 | Rp. 2.154.592 | Rp. 179.658.001 | Rp. 993.650 | 180,8061199 |
|  | 2021 | Rp. 187.066.990 | Rp. 181.812.593 | Rp. 5.254.397 | Rp. 1.062.075 | 4,947293741 |
| CLEO | 2018 | Rp. 63.261.752 | Rp. 50.173.730 | Rp. 13.088.022 | Rp. 1.661.000.000 | 0,007879604 |
|  | 2019 | Rp. 130.756.461 | Rp. 63.261.752 | Rp. 67.494.709 | Rp. 3.408.000.000 | 0,019804786 |
|  | 2020 | Rp. 132.772.234 | Rp. 130.756.461 | Rp. 2.015.773 | Rp. 6.540.000.000 | 0,000308222 |
|  | 2021 | Rp. 180.711.667 | Rp. 132.772.234 | Rp. 47.939.433 | Rp. 6.000.000.000 | 0,007989906 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| DLTA | 2018 | Rp. 335.755 | Rp. 279.772.635 | Rp. -279.436.880 | Rp. 36.750.250 | -7,6036729 |
|  | 2019 | Rp. 318.634 | Rp. 335.755.583 | Rp. -335.436.949 | Rp. 4.403.624.775 | -0,076172918 |
|  | 2020 | Rp. 123.465.762 | Rp. 318.634.876 | Rp. -195.169.114 | Rp. 5.444.481.540 | -0,035847144 |
|  | 2021 | Rp. 187.992.998 | Rp. 123.465.762 | Rp. 64.527.236 | Rp. 3.522.899.820 | 0,018316512 |
| HOKI | 2018 | Rp. 90.195.136 | Rp. 47.964.112 | Rp. 42.231.024 | Rp. 217.000.000 | 0,194613014 |
|  | 2019 | Rp. 103.723.133 | Rp. 90.195.136 | Rp. 13.527.997 | Rp. 1.715.500.000 | 0,007885746 |
|  | 2020 | Rp. 38.038.419 | Rp. 103.723.133 | Rp. -65.684.714 | Rp. 2.235.701.170 | -0,029379917 |
|  | 2021 | Rp. 12.533.087 | Rp. 38.038.419 | Rp. -25.505.332 | Rp. 1.829.000 | -13,94496009 |
| ICBP | 2018 | Rp. 4.658.781 | Rp. 3.543.173 | Rp. 1.115.608 | Rp. 103.790.981 | 0,010748603 |
|  | 2019 | Rp. 5.360.029 | Rp. 4.658.781 | Rp. 701.248 | Rp. 121.866.939 | 0,00575421 |
|  | 2020 | Rp. 7.418.574 | Rp. 5.360.029 | Rp. 2.058.545 | Rp. 130.030.274 | 0,015831275 |
|  | 2021 | Rp. 7.900.282 | Rp. 7.418.574 | Rp. 481.708 | Rp. 111.662.769 | 0,004313954 |
| INDF | 2018 | Rp. 4.961.851 | Rp. 5.097.264 | Rp. -135.413 | Rp. 66.950.752 | -0,002022576 |
|  | 2019 | Rp. 5.902.729 | Rp. 4.961.851 | Rp. 940.878 | Rp. 65.414.177 | 0,014383396 |
|  | 2020 | Rp. 8.752.066 | Rp. 5.902.729 | Rp. 2.849.337 | Rp. 69.584.880 | 0,040947646 |
|  | 2021 | Rp. 11.203.585 | Rp. 8.752.066 | Rp. 2.451.519 | Rp. 60.145.922 | 0,040759521 |
| MLBI | 2018 | Rp. 176.043.428 | Rp. 163.095.383 | Rp. 12.948.045 | Rp. 45.164.512.844 | 0,000286686 |
|  | 2019 | Rp. 203.940.420 | Rp. 176.043.428 | Rp. 27.896.992 | Rp. 58.579.793.279 | 0,000476222 |
|  | 2020 | Rp. 209.816.851 | Rp. 203.940.420 | Rp. 5.876.431 | Rp. 45.835.334.436 | 0,000128207 |
|  | 2021 | Rp. 121.105.264 | Rp. 209.816.851 | Rp. -88.711.587 | Rp. 60.592.076.254 | -0,001464079 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| MYOR | 2018 | Rp. 176.043.428 | Rp. 163.095.383 | Rp. 12.948.045 | Rp. 45.164.512.844 | 0,000286686 |
|  | 2019 | Rp. 203.940.420 | Rp. 176.043.428 | Rp. 27.896.992 | Rp. 58.579.793.279 | 0,000476222 |
|  | 2020 | Rp. 209.816.851 | Rp. 203.940.420 | Rp. 5.876.431 | Rp. 45.835.334.436 | 0,000128207 |
|  | 2021 | Rp. 121.105.264 | Rp. 209.816.851 | Rp. -88.711.587 | Rp. 60.592.076.254 | -0,001464079 |
| ROTI | 2018 | Rp. 127.171.436 | Rp. 13.536.402 | Rp. 113.635.034 | Rp. 7.887.773.332 | 0,014406478 |
|  | 2019 | Rp. 236.518.557 | Rp. 127.171.436 | Rp. 109.347.121 | Rp. 7.423.786.665 | 0,014729292 |
|  | 2020 | Rp. 168.610.282 | Rp. 236.518.557 | Rp. -67.908.275 | Rp. 8.042.435.554 | -0,008443745 |
|  | 2021 | Rp. 281.340.682 | Rp. 168.610.282 | Rp. 112.730.400 | Rp. 8.413.624.887 | 0,013398553 |
| SKBM | 2018 | Rp. 15.954.632 | Rp. 25.880.464 | Rp. -9.925.832 | Rp. 1.234.092.300 | -0,008043022 |
|  | 2019 | Rp. 957.169 | Rp. 15.954.632 | Rp. -14.997.463 | Rp. 1.199.572.235 | -0,012502343 |
|  | 2020 | Rp. 5.415.741 | Rp. 957.169 | Rp. 4.458.572 | Rp. 707.661.318 | 0,006300432 |
|  | 2021 | Rp. 1.006.492 | Rp. 5.415.741 | Rp. -4.409.249 | Rp. 559.225.042 | -0,00788457 |
| SKLT | 2018 | Rp. 31.954.131 | Rp. 22.970.715 | Rp. 8.983.416 | Rp. 759.814.550 | 0,011823169 |
|  | 2019 | Rp. 44.943.627 | Rp. 31.954.131 | Rp. 12.989.496 | Rp. 1.036.110.750 | 0,012536783 |
|  | 2020 | Rp. 42.520.246 | Rp. 44.943.627 | Rp. -2.423.381 | Rp. 1.112.092.205 | -0,002179119 |
|  | 2021 | Rp. 84.524.160 | Rp. 42.520.246 | Rp. 42.003.914 | Rp. 1.081.008.882 | 0,038856215 |
| STTP | 2018 | Rp. 255.088.886 | Rp. 216.024.079 | Rp. 39.064.807 | Rp. 5.711.600.000 | 0,006839556 |
|  | 2019 | Rp. 482.590.522 | Rp. 255.088.886 | Rp. 227.501.636 | Rp. 4.912.500.000 | 0,046310766 |
|  | 2020 | Rp. 628.628.879 | Rp. 482.590.522 | Rp. 146.038.357 | Rp. 5.895.000.000 | 0,024773258 |
|  | 2021 | Rp. 617.573.766 | Rp. 628.628.879 | Rp. -11.055.113 | Rp. 12.445.000 | -0,888317638 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| TBLA | 2018 | Rp. 757.740 | Rp. 954.357 | Rp. -196.617 | Rp. 7.149.509 | -0,02750077 |
|  | 2019 | Rp. 662.827 | Rp. 757.740 | Rp. -94.913 | Rp. 245.216.016 | -0,000387059 |
|  | 2020 | Rp. 678.029 | Rp. 662.827 | Rp. 15.202 | Rp. 4.950.345 | 0,003070897 |
|  | 2021 | Rp. 194.381 | Rp. 678.029 | Rp. -483.648 | Rp. 4.451.749.116 | -0,000108642 |
| ULTJ | 2018 | Rp. 7.016 | Rp. 7.184 | Rp. -168 | Rp. 68.346 | -0,002458081 |
|  | 2019 | Rp. 10.359 | Rp. 7.010 | Rp. 3.349 | Rp. 35.151 | 0,095274672 |
|  | 2020 | Rp. 110.970 | Rp. 1.035.900 | Rp. -924.930 | Rp. 62.968 | -14,68888959 |
|  | 2021 | Rp. 12.768 | Rp. 1.109.700 | Rp. -1.096.932 | Rp. 134.054 | -8,18276217 |

Lampiran 3

Tabel Olah Data Beban Pajak Tangguhan Perusahaan

“Daftar Perusahaan Sektor Barang Konsumen Primer di Bursa Efek Indonesia Periode 2018-2021”

**(Dinyatakan dalam Jutaan Rupiah, kecuali dinyatakan lain)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Kode | Tahun | Beban Pajak Tangguhan th Sekarang | Total Aset Lancar th Sebelumnya | Beban Pajak Tangguhan (DTE) |
| ADES | 2018 | Rp. 7.123 | Rp. 840.236 | 0,00848 |
|  | 2019 | Rp. 6.543 | Rp. 881.275 | 0,00742 |
|  | 2020 | Rp. -3.592 | Rp. 822.375 | -0,00437 |
|  | 2021 | Rp. 235 | Rp. 958.791 | 0,00025 |
| BUDI | 2018 | Rp. 19.412 | Rp. 2.939.456 | 0,00660 |
|  | 2019 | Rp. 11.679 | Rp. 3.392.980 | 0,00344 |
|  | 2020 | Rp. -1.415 | Rp. 2.963.007 | -0,00048 |
|  | 2021 | Rp. 4.573 | Rp. 2.993.218 | 0,00153 |
| CAMP | 2018 | Rp. 766.619 | Rp. 61.947.295 | 0,01238 |
|  | 2019 | Rp. 530.016 | Rp. 76.758.829 | 0,00690 |
|  | 2020 | Rp. -898.695 | Rp. 44.045.828 | -0,02040 |
|  | 2021 | Rp. -2.289.608 | Rp. 1.086.873.666 | -0,00211 |
| CEKA | 2018 | Rp. 3.518.856 | Rp. 1.392.636.444 | 0,00253 |
|  | 2019 | Rp. 3.558.767 | Rp. 1.168.956.042 | 0,00304 |
|  | 2020 | Rp. 5.934.630 | Rp. 1.393.079.542 | 0,00426 |
|  | 2021 | Rp. 1.258.231 | Rp. 1.566.673.828 | 0,00080 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| CLEO | 2018 | | Rp. -345.416 | | Rp. 660.917.775 | 0,00052 |
|  | 2019 | | Rp. -7.423.574 | | Rp. 833.933.861 | -0,00890 |
|  | 2020 | | Rp. -6.993.420 | | Rp. 1.245.144.303 | -0,00562 |
|  | 2021 | | Rp. -7.458.177 | | Rp. 1.310.940.121 | -0,00569 |
| DLTA | 2018 | | Rp. -9.132 | | Rp. 1.294.809.910 | -0,00001 |
|  | 2019 | | Rp. 1.999 | | Rp. 1.480.105.944 | 0,00000 |
|  | 2020 | | Rp. 2.632.812 | | Rp. 1.425.983.722 | 0,00185 |
|  | 2021 | | Rp. -9.525.205 | | Rp. 1.225.580.913 | -0,00777 |
| GOOD | 2018 | | Rp. 62.471.084 | | Rp. 3.564.218.091 | 0,01753 |
|  | 2019 | | Rp. 35.091.083 | | Rp. 4.212.408.305 | 0,00833 |
|  | 2020 | | Rp. 38.855.984 | | Rp. 5.063.067.672 | 0,00767 |
|  | 2021 | | Rp. 27.688.259 | | Rp. 6.570.969.641 | 0,00421 |
| HOKI | 2018 | Rp. 692.476 | | | Rp. 576.963.542 | 0,00120 |
|  | 2019 | Rp. 38.455.949 | | | Rp. 758.846.556 | 0,05068 |
|  | 2020 | Rp. 12.842.419 | | | Rp. 848.676.035 | 0,01513 |
|  | 2021 | Rp. 4.295.446 | | | Rp. 906.924.214 | 0,00474 |
| ICBP | 2018 | Rp. 562.770 | | | Rp. 31.619.514 | 0,01780 |
|  | 2019 | Rp. 533.188 | | | Rp. 34.367.153 | 0,01551 |
|  | 2020 | Rp. 478.140 | | | Rp. 38.709.314 | 0,01235 |
|  | 2021 | Rp. 427.117 | | | Rp. 103.588.325 | 0,00412 |
| INDF | 2018 | Rp. 1.854.918 | | | Rp. 88.400.877 | 0,02098 |
|  | 2019 | Rp. 1.659.709 | | | Rp. 96.537.796 | 0,01719 |
|  | 2020 | Rp. 1.213.499 | | | Rp. 96.198.559 | 0,01261 |
|  | 2021 | Rp. 959.710 | | | Rp. 163.136.516 | 0,00588 |
| MLBI | 2018 | Rp. -38.172 | | | Rp. 2.148.907 | -0,01776 |
|  | 2019 | Rp. -6.497 | | | Rp. 2.258.297 | -0,00288 |
|  | 2020 | Rp. -30.967 | | | Rp. 2.067.677 | -0,01498 |
|  | 2021 | Rp. -5.966 | | | Rp. 2.144.616 | -0,00278 |
| MYOR | 2018 | Rp. -23.316.371 | | | Rp. 14.915.850 | -1,56319 |
|  | 2019 | Rp. -8.244.075 | | | Rp. 17.591.706 | -0,46863 |
|  | 2020 | Rp. 9.303.383 | | | Rp. 19.037.919 | 0,48868 |
|  | 2021 | Rp. 42.222.160 | | | Rp. 19.777.501 | 2,13486 |
| ROTI | 2018 | Rp. 12.285.461 | | | Rp. 4.559.573.709 | 0,00269 |
|  | 2019 | Rp. 11.503.421 | | | Rp. 4.393.810.380 | 0,00262 |
|  | 2020 | Rp. 12.830.954 | | | Rp. 4.682.083.844 | 0,00274 |
|  | 2021 | Rp. 19.143.920 | | | Rp. 4.452.166.671 | 0,00430 |
| SKBM | 2018 | Rp. 4.544.631 | | | Rp. 1.623.027.475 | 0,00280 |
|  | 2019 | Rp. 747.211 | | | Rp. 1.771.365.972 | 0,00042 |
|  | 2020 | Rp. 1.758.033 | | | Rp. 1.820.383.352 | 0,00097 |
|  | 2021 | Rp. -206.137 | | | Rp. 1.768.660.546 | -0,00012 |
| SKLT | 2018 | Rp. 2.770.003 | | | Rp. 636.284.210 | 0,00435 |
|  | 2019 | Rp. 2.526.072 | | | Rp. 747.293.725 | 0,00338 |
|  | 2020 | Rp. -1.682.859 | | | Rp. 790.845.543 | -0,00213 |
|  | 2021 | Rp. -143.784 | | | Rp. 773.863.042 | -0,00019 |
| STTP | 2018 | Rp. -10.237.062 | | | Rp. 2.342.432.443 | -0,00437 |
|  | 2019 | Rp. -5.294.725 | | | Rp. 2.631.189.810 | -0,00201 |
|  | 2020 | Rp. 6.947.147 | | | Rp. 2.881.563.083 | 0,00241 |
|  | 2021 | Rp. 8.418.734 | | | Rp. 3.448.995.059 | 0,00244 |
| TBLA | 2018 | | | Rp. 115.588 | Rp. 14.354.225 | 0,00805 |
|  | 2019 | | | Rp. 106.774 | Rp. 16.339.916 | 0,00653 |
|  | 2020 | | | Rp. 70.464 | Rp. 17.363.003 | 0,00406 |
|  | 2021 | | | Rp. 46.597 | Rp. 19.431.293 | 0,00240 |
| ULTJ | 2018 | | | Rp. 17.331 | Rp. 5.175.896 | 0,00335 |
|  | 2019 | | | Rp. 15.183 | Rp. 5.555.871 | 0,00273 |
|  | 2020 | | | Rp. 11.992 | Rp. 6.608.422 | 0,00181 |
|  | 2021 | | | Rp. 12.530 | Rp. 8.754.116 | 0,00143 |

Lampiran 4

Tabel Olah Data Kompensasi Bonus Perusahaan

“Daftar Perusahaan Sektor Barang Konsumen Primer di Bursa Efek Indonesia Periode 2018-2021”

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| Perusahaan | 2018 | 2019 | 2020 | 2021 | TOTAL |
| ADES | 1 | 1 | 1 | 1 | 1 |
| BUDI | 1 | 1 | 1 | 1 | 1 |
| CAMP | 1 | 1 | 1 | 1 | 1 |
| CEKA | 1 | 1 | 1 | 1 | 1 |
| CLEO | 1 | 1 | 1 | 1 | 1 |
| DLTA | 1 | 1 | 1 | 1 | 1 |
| GOOD | 1 | 1 | 1 | 1 | 1 |
| HOKI | 1 | 1 | 1 | 1 | 1 |
| ICBP | 1 | 1 | 1 | 1 | 1 |
| INDF | 1 | 1 | 1 | 1 | 1 |
| MLBI | 1 | 1 | 1 | 1 | 1 |
| MYOR | 1 | 1 | 1 | 1 | 1 |
| ROTI | 1 | 1 | 1 | 1 | 1 |
| SKBM | 1 | 1 | 1 | 1 | 1 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| SKLT | 1 | 1 | 1 | 1 | 1 |
| STTP | 1 | 1 | 1 | 1 | 1 |
| TBLA | 1 | 1 | 1 | 1 | 1 |
| ULTJ | 1 | 1 | 1 | 1 | 1 |

Lampiran 5

Tabel Olah Data Perjanjian Hutang Perusahaan

“Daftar Perusahaan Sektor Barang Konsumen Primer di Bursa Efek Indonesia Periode 2018-2021”

**(Dinyatakan dalam Jutaan Rupiah, kecuali dinyatakan lain)**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Kode | Tahun | Laba Sebelum Pajak | Biaya Bunga | Hasil |
| ADES | 2018 | Rp. 70.060 | Rp. 3.257 | 21,5106 |
|  | 2019 | Rp. 110.179 | Rp. 2.741 | 40,1966 |
|  | 2020 | Rp. 167.919 | Rp. 3.237 | 51,8749 |
|  | 2021 | Rp. 337.828 | Rp. 2.926 | 115,4573 |
| BUDI | 2018 | Rp. 71.781 | Rp. 3.371 | 21,2937 |
|  | 2019 | Rp. 83.905 | Rp. 3.796 | 22,1035 |
|  | 2020 | Rp. 69.312 | Rp. 4.494 | 15,4232 |
|  | 2021 | Rp. 113.965 | Rp. 4.295 | 26,5343 |
| CAMP | 2018 | Rp. 84.038.783 | Rp. -10.198.983 | -8,2399 |
|  | 2019 | Rp. 99.535.473 | Rp. -616.969 | -161,3298 |
|  | 2020 | Rp. 56.816.360 | Rp. 3.856.494 | 14,7326 |
|  | 2021 | Rp. 126.156.941 | Rp. 3.550.483 | 35,5323 |
| CEKA | 2018 | Rp. 123.394.812 | Rp. -13.513.481 | -9,1312 |
|  | 2019 | Rp. 285.132.249 | Rp. -508.479 | -560,7552 |
|  | 2020 | Rp. 232.864.791 | Rp. 3.151.788 | 73,8834 |
|  | 2021 | Rp. 236.334.817 | Rp. 2.310.132 | 102,3036 |
| CLEO | 2018 | Rp. 81.834.159 | Rp. 752.860.068 | 0,1087 |
|  | 2019 | Rp. 172.667.589 | Rp. 981.052.033 | 0,1760 |
|  | 2020 | Rp. 168.964.556 | Rp. 1.148.889.689 | 0,1471 |
|  | 2021 | Rp. 230.343.242 | Rp. 1.154.021.362 | 0,1996 |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| DLTA | 2018 | Rp. 441.248 | Rp. 8.278.551 | | 0,0533 |
|  | 2019 | Rp. 412.437 | Rp. 8.975.350 | | 0,0460 |
|  | 2020 | Rp. 165.062.165 | Rp. 8.706.145 | | 18,9593 |
|  | 2021 | Rp. 241.432.188 | Rp. 7.958.326 | | 30,3371 |
| GOOD | 2018 | Rp. 120.822.298 | Rp. -12.974.049 | | -9,3126 |
|  | 2019 | Rp. 142.179.083 | Rp. -16.749.467 | | -8,4886 |
|  | 2020 | Rp. 50.874.681 | Rp. -18.578.305 | | -2,7384 |
|  | 2021 | Rp. 17.997.743 | Rp. -22.605.423 | | -0,7962 |
| HOKI | 2018 | Rp. 120.822.298 | Rp. -12.974.049 | -9,3126 | |
|  | 2019 | Rp. 142.179.083 | Rp. -16.749.467 | -8,4886 | |
|  | 2020 | Rp. 50.874.681 | Rp. -18.578.305 | -2,7384 | |
|  | 2021 | Rp. 17.997.743 | Rp. -22.605.423 | -0,7962 | |
| ICBP | 2018 | Rp. 6.446.785 | Rp. 147.005 | 43,8542 | |
|  | 2019 | Rp. 7.436.972 | Rp. 161.444 | 46,0653 | |
|  | 2020 | Rp. 9.958.647 | Rp. 657.097 | 15,1555 | |
|  | 2021 | Rp. 9.935.232 | Rp. 1.820.477 | 5,4575 | |
| INDF | 2018 | Rp. 7.446.966 | Rp. 177.268 | 42,0096 | |
|  | 2019 | Rp. 8.749.397 | Rp. 195.379 | 44,7817 | |
|  | 2020 | Rp. 12.426.334 | Rp. 231.123 | 53,7650 | |
|  | 2021 | Rp. 14.456.085 | Rp. 648.983 | 22,2750 | |
| MLBI | 2018 | Rp. 1.671.912 | Rp. 1.001 | 1670,2418 | |
|  | 2019 | Rp. 1.626.612 | Rp. 922 | 1764,2213 | |
|  | 2020 | Rp. 387.664 | Rp. 965 | 401,7244 | |
|  | 2021 | Rp. 740.261 | Rp. 517 | 1431,8395 | |
| MYOR | 2018 | Rp. 2.381.942.198 | Rp. 50.727.843 | 46,9553 | |
|  | 2019 | Rp. 2.704.466.581 | Rp. 62.912.091 | 42,9880 | |
|  | 2020 | Rp. 1.267.794.043 | Rp. 64.538.867 | 19,6439 | |
|  | 2021 | Rp. 782.539.566 | Rp. 61.242.611 | 12,7777 | |
| ROTI | 2018 | Rp. 186.936.324 | Rp. -1.183.595 | -157,9394 | |
|  | 2019 | Rp. 347.098.820 | Rp. -1.578.127 | -219,9435 | |
|  | 2020 | Rp. 160.357.537 | Rp. 8.871.954 | 18,0747 | |
|  | 2021 | Rp. 376.045.893 | Rp. 3.247.118 | 115,8091 | |
| SKBM | 2018 | Rp. 20.887.453 | Rp. 4.223.077 | 4,9460 | |
|  | 2019 | Rp. 5.163.201 | Rp. 5.480.404 | 0,9421 | |
|  | 2020 | Rp. 12.191.341 | Rp. 5.331.963 | 2,2865 | |
|  | 2021 | Rp. 4.264.613 | Rp. 3.998.972 | 1,0664 | |

**Dilanjutkan**

**Lanjutan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| SKLT | 2018 | Rp. 39.567.679 | Rp. -17.548.989 | -2,2547 |
|  | 2019 | Rp. 56.782.206 | Rp. -21.525.483 | -2,6379 |
|  | 2020 | Rp. 55.673.983 | Rp. -18.715.266 | -2,9748 |
|  | 2021 | Rp. 101.725.399 | Rp. -9.444.360 | -10,7710 |
| STTP | 2018 | Rp. 324.694.650 | Rp. 4.071.018 | 79,7576 |
|  | 2019 | Rp. 607.043.293 | Rp. 5.988.152 | 101,3741 |
|  | 2020 | Rp. 773.607.195 | Rp. 6.503.502 | 118,9524 |
|  | 2021 | Rp. 765.188.720 | Rp. 7.827.209 | 97,7601 |
| TBLA | 2018 | Rp. 1.043.045 | Rp. 15.481 | 67,3758 |
|  | 2019 | Rp. 905.158 | Rp. 20.805 | 43,5068 |
|  | 2020 | Rp. 901.334 | Rp. 15.255 | 59,0845 |
|  | 2021 | Rp. 1.022.870 | Rp. 13.043 | 78,4229 |
| ULTJ | 2018 | Rp. 949.018 | Rp. 4.863 | 195,1507 |
|  | 2019 | Rp. 1.375.359 | Rp. 6.204 | 221,6891 |
|  | 2020 | Rp. 1.421.517 | Rp. 6.674 | 212,9933 |
|  | 2021 | Rp. 1.541.932 | Rp. 5.741 | 268,5825 |

Lampiran 6

Tabel Seluruh Uji

|  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | N | | | | Minimum | | | | | Maximum | | | | Mean | | | | Std. Deviation | | | |
| BEBAN PAJAK TANGGUHAN | | | | | | 68 | | | | -1563.19 | | | | | 2134.86 | | | | 8.7040 | | | | 333.55750 | | | |
| KOMPENSASI BONUS | | | | | | 68 | | | | .00 | | | | | 1.00 | | | | .7206 | | | | .45205 | | | |
| PERJANJIAN HUTANG | | | | | | 68 | | | | -560.75 | | | | | 1764.22 | | | | 110.5126 | | | | 348.47920 | | | |
| MANAJEMEN LABA | | | | | | 68 | | | | -.39 | | | | | 9.53 | | | | .1775 | | | | 1.17140 | | | |
| Valid N (listwise) | | | | | | 68 | | | |  | | | | |  | | | |  | | | |  | | | |
| **One-Sample Kolmogorov-Smirnov Test** | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | Unstandardized Residual | | | | | | | | | | | | |
| N | | | | | | | | | | | | | | 68 | | | | | | | | | | | | |
| Normal Parametersa,b | | | | | | | Mean | | | | | | | .0000000 | | | | | | | | | | | | |
| Std. Deviation | | | | | | | .16659581 | | | | | | | | | | | | |
| Most Extreme Differences | | | | | | | Absolute | | | | | | | .081 | | | | | | | | | | | | |
| Positive | | | | | | | .081 | | | | | | | | | | | | |
| Negative | | | | | | | -.067 | | | | | | | | | | | | |
| Test Statistic | | | | | | | | | | | | | | .081 | | | | | | | | | | | | |
| Asymp. Sig. (2-tailed) | | | | | | | | | | | | | | .200c,d | | | | | | | | | | | | |
| a. Test distribution is Normal. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b. Calculated from data. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| c. Lilliefors Significance Correction. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| d. This is a lower bound of the true significance. | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Coefficientsa** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Model | | | | | Unstandardized Coefficients | | | | | | | Standardized Coefficients | | | | | | T | | Sig. | | | | Collinearity Statistics | | | |
| B | | | | Std. Error | | | Beta | | | | | | Tolerance | | VIF | |
| 1 | (Constant) | | | | .173 | | | | .051 | | |  | | | | | | 3.376 | | .001 | | | |  | |  | |
| Beban Pajak Tangguhan | | | | -3.190 | | | | 1.980 | | | -.197 | | | | | | -1.611 | | .112 | | | | .999 | | 1.001 | |
| Kompensasi Bonus | | | | -.034 | | | | .053 | | | -.081 | | | | | | -.641 | | .524 | | | | .945 | | 1.058 | |
| Perjanjian Hutang | | | | .003 | | | | .009 | | | .044 | | | | | | .350 | | .727 | | | | .945 | | 1.058 | |
| a. Dependent Variable: Manajemen Laba | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|  | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Model Summaryb** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Model | | | R | R Square | | | | | | | Adjusted R Square | | | | | Std. Error of the Estimate | | | | | Durbin-Watson | | | | | |
| 1 | | | .198a | .039 | | | | | | | -.007 | | | | | .18820 | | | | | 1.958 | | | | | |
| a. Predictors: (Constant), LAG\_X3, LAG\_X1, LAG\_X2 | | | | | | | | | | | | | | | | | | | | | | | | | | |
| b. Dependent Variable: LAG\_Y | | | | | | | | | | | | | | | | | | | | | | | | | | |
| **Coefficientsa** | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Model | | | | | | | | Unstandardized Coefficients | | | | | | | | | Standardized Coefficients | | | | | t | | | Sig. | |
| B | | | | | Std. Error | | | | Beta | | | | |
| 1 | | (Constant) | | | | | | .134 | | | | | .038 | | | |  | | | | | 3.548 | | | .001 | |
| Beban Pajak Tangguhan | | | | | | -2.803 | | | | | 1.463 | | | | -.232 | | | | | -1.916 | | | .060 | |
| Kompensasi Bonus | | | | | | .022 | | | | | .039 | | | | .072 | | | | | .577 | | | .566 | |
| Perjanjian Hutang | | | | | | -.003 | | | | | .007 | | | | -.058 | | | | | -.466 | | | .643 | |
| a. Dependent Variable: ABS\_RES | | | | | | | | | | | | | | | | | | | | | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .173 | .051 |  | 3.376 | .001 |
| Beban Pajak Tangguhan | -3.190 | 1.980 | -.197 | -1.611 | .112 |
| Kompensasi Bonus | -.034 | .053 | -.081 | -.641 | .524 |
| Perjanjian Hutang | .003 | .009 | .044 | .350 | .727 |
| a. Dependent Variable: Manajemen Laba | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | Df | Mean Square | F | Sig. |
| 1 | Regression | .110 | 3 | .037 | 1.023 | .388b |
| Residual | 2.300 | 64 | .036 |  |  |
| Total | 2.411 | 67 |  |  |  |
| a. Dependent Variable: Manajemen Laba | | | | | | |
| b. Predictors: (Constant), Perjanjian Hutang, Beban Pajak Tangguhan, Kompensasi Bonus | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | .173 | .051 |  | 3.376 | .001 |
| Beban Pajak Tangguhan | -3.190 | 1.980 | -.197 | -1.611 | .112 |
| Kompensasi Bonus | -.034 | .053 | -.081 | -.641 | .524 |
| Perjanjian Hutang | .003 | .009 | .044 | .350 | .727 |
| a. Dependent Variable: Manajemen Laba | | | | | | |

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | .173 | .051 |  | 3.376 | .001 | |
| Beban Pajak Tangguhan | -3.190 | 1.980 | -.197 | -1.611 | .112 | |
| Kompensasi Bonus | -.034 | .053 | -.081 | -.641 | .524 | |
| Perjanjian Hutang | .003 | .009 | .044 | .350 | .727 | |
| a. Dependent Variable: Manajemen Laba | | | | | | | |

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .214a | .046 | .001 | .18958 |
| a. Predictors: (Constant), Perjanjian Hutang, Beban Pajak Tangguhan, Kompensasi Bonus | | | | |



















































































































