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# **LAMPIRAN**

**LAMPIRAN 1**

**DATA PERUSAHAAN**

|  |  |  |
| --- | --- | --- |
| No | Kode | Nama Perusahaan |
| 1 | APLN | Agung Podomoro Land Tbk. |
| 2 | BIKA | Binakarya Jaya Abadi Tbk |
| 3 | BIPP | Bhuawantala Indah Permai Tbk |
| 4 | BKSL | Sentul City Tbk. |
| 5 | CITY | Binakarya Jaya Abadi Tbk |
| 6 | DART | Duta Anggada Realty Tbk. |
| 7 | DILD | Intiland Development Tbk. |
| 8 | DMAS | Puradelta Lestari Tbk. |
| 9 | ELTY | Bakrieland Development Tbk. |
| 10 | GAMA | Aksara Global Development Tbk. |
| 11 | KIJA | Kawasan Industri Jababeka Tbk. |
| 12 | MTSM | Metro Realty Tbk. |
| 13 | OMRE | Indonesia Prima Property Tbk. |
| 14 | PUDP | Pudjiadi Prestige Tbk. |
| 15 | RDTX | Roda Vivatex Tbk. |
| 16 | RODA | Pikko Land Development Tbk. |
| 17 | SATU | Kota Satu Property Tbk. |
| 18 | SMRA | Summarecon Agung Tbk. |

 Sumber: Idx (2022)

**LAMPIRAN 2**

**Hasil Perhitungan Aktiva Pajak Tangguhan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **KODE** | **TAHUN** | **AKTIVA PAJAK TANGGUHAN** | **JUMLAH**  |
|  | **APLN** | **2017** | Rp 74.654.125 | Rp 67.279.782 | 1,000 |
| **2018** | Rp 103.341.557 | Rp 74.654.125 | 1,3843 |
| **2019** | Rp 56.545.178 | Rp 103.341557 | 0,5472 |
| **2020** | Rp 58.807.826 | Rp 56.545.178 | 1,0400 |
| **2021** | Rp 68.465.939 | Rp 58.807.826 | 1,1642 |
|  | **BIKA** | **2017** | Rp 250.552.649 | Rp 235.550.639 | 1,0637 |
| **2018** | Rp 239.790.457 | Rp 250.552.649 | 0,9570 |
| **2019** | Rp 131.700.180 | Rp 239.790.457 | 0,5492 |
| **2020** | Rp 44.266.641 | Rp 131.700.180 | 0,3361 |
| **2021** | Rp 50.202.597 | Rp 44.266.641 | 1,1341 |
|  **3.** | **BIPP** | **2017** | Rp 157.061.893.991 | Rp 164.179.469.838 | 0,9566 |
| **2018** | Rp 2.410.201.000 | Rp 2.518.741.250 | 0,9569 |
| **2019** | Rp 2.154.146.940 | Rp 2.410.201.000 | 0,8938 |
| **2020** | Rp 1.535.037.700 | Rp 2.154.146.940 | 0,7126 |
| **2021** | Rp 1.524.140.380 | Rp 1.535,037.700 | 0,9929 |
|  **4.** | **BKSL** | **2017** | Rp 14.109.839.054 | Rp13.272.993.949 | 1,0630 |
| **2018** | Rp 14.001.827.465 | Rp14.109.839.054 | 0,9923 |
| **2019** | Rp 14.456.929.090 | Rp14.001.827.465 | 1,0325 |
| **2020** | Rp 13.048.144.945 | Rp14.456.929.000 | 0,9026 |
| **2021** | Rp 11.724.148.067 | Rp13.048.144.945 | 0,8985 |
|  **5.** | **CITY** | **2017** | Rp 5.502.684.434 | Rp 5.500.670.435 | 1,0004 |
| **2018** | Rp 5.700.537.523 | Rp 5.502.684.434 | 1,0360 |
| **2019** | Rp 5.075.294.745 | Rp 5.700.537.523 | 0,8903 |
| **2020** | Rp 13.048.144.945 | Rp 5.075.294.745 | 2,5709 |
| **2021** | Rp 11.724.148.067 | Rp13.048.144.945 | 0,8985 |
| **6** | **DART** | **2017** | Rp 11.167.732 | Rp 5.350.328 | 2,0867 |
| **2018** | Rp 17.117.639 | Rp 11.167.732 | 1,5332 |
| **2019** | Rp 37.921.230 | Rp 17.117.639 | 2,2153 |
| **2020** | Rp 57.872.138 | Rp 37.921.230 | 1,5261 |
| **2021** | Rp 76.197.201 | Rp 57.872.138 | 1,3166 |
| **7** | **DILD** | **2017** | Rp 228.689.596.062 | Rp 243.529.148.295 | 0,9391 |
| **2018** | Rp 211.321.946.660 | Rp 106.066.573.587 | 1,9924 |
| **2019** | Rp 326.922.133.458 | Rp 211.321.946.660 | 1,5470 |
| **2020** | Rp 361.741.875.894 | Rp 326.922.133.458 | 1,1065 |
| **2021** | Rp 365.806.157.586 | Rp 361.741.875.894 | 1,0112 |
| **8** | **DMAS** | **2017** | Rp 373.194.502.251 | Rp 250.185.550.251 | 1,4917 |
| **2018** | Rp 321.802.843.100 | Rp 373.194.502.251 | 0,8382 |
| **2019** | Rp 309.629.928.622 | Rp 321.802.843.100 | 0,9899 |
| **2020** | Rp 290.465.585.963 | Rp 309.629.928.622 | 0,9381 |
| **2021** | Rp 308.791.131.863 | Rp 290.465.585.963 | 1,4742 |
| **9** | **ELTY** | **2017** | Rp 6.934.123.266 | Rp 8.260.479.391 | 0,8394 |
| **2018** | Rp 11.271.943.856 | Rp 6.934.123.266 | 1,6256 |
| **2019** | Rp 11.076.043.231 | Rp11.271.943.856 | 0,9826 |
| **2020** | Rp 17.054.000.000 | Rp11.076.043.231 | 1,5397 |
| **2021** | Rp 18.273.000.000 | Rp17.054.000.000 | 1,0715 |
| **10** | **GAMA** | **2017** | Rp 482.465.910 | Rp 332.456.789 | 1,4512 |
| **2018** | Rp 501.078.648 | Rp 482.465.910 | 1,0386 |
| **2019** | Rp 454.765.919 | Rp 501.078.648 | 0,9076 |
| **2020** | Rp 570.754.853 | Rp 454.765.919 | 1,2551 |
| **2021** | Rp 647.768.230 | Rp 570.754.853 | 1,1349 |
| **11** | **KIJA** | **2017** | Rp 28.621.841.359 | Rp25.560.850.350 | 1,1198 |
| **2018** | Rp 26.313.880.710 | Rp28.621.841.359 | 0,9194 |
| **2019** | Rp 29.923.594.294 | Rp26.313.880.710 | 1,1372 |
| **2020** | Rp 23.276.754.167 | Rp29.923.594.294 | 0,7779 |
| **2021** | Rp 17.802.179.883 | Rp23.276.754.167 | 0,7648 |
| **12** | **MTSM** | **2017** | Rp 931.576.203 | Rp 874.112.380 | 1,0657 |
| **2018** | Rp 947.111.827 | Rp 931.576.203 | 1,0167 |
| **2019** | Rp 1.341.528.954 | Rp 947.111.827 | 1,4164 |
| **2020** | Rp 1.316.437.287 | Rp 1.341.528.954 | 0,9813 |
| **2021** | Rp 921.527.727 | Rp 1.316.437.287 | 0,7000 |
| **13** | **OMRE** | **2017** | Rp 11.714.653.883 | Rp 9.085.349.214 | 1,2894 |
| **2018** | Rp 11.533.103.356 | Rp11.714.653.883 | 0,9845 |
| **2019** | Rp 12.821.601.772 | Rp11.533.103.356 | 1,1117 |
| **2020** | Rp 3.690.886.063 | Rp12.821.601.772 | 0,2879 |
| **2021** | Rp 2.393.061.760 | Rp 3.690.886.063 | 0,6484 |
| **14** | **PUDP** | **2017** | Rp 11.620.834.321 | Rp10.133.960.490 | 1,1467 |
| **2018** | Rp 11.578.394.320 | Rp11.620.834.321 | 0,9963 |
| **2019** | Rp 11.993.558.144 | Rp11.578.394.320 | 1,0359 |
| **2020** | Rp 8.793.974.662 | Rp11.993.558.144 | 0,7332 |
| **2021** | Rp 6.109.549.659 | Rp 8.793.974.662 | 0,6947 |
| **15** | **RDTX** | **2017** | Rp 1.588.632.171 | Rp 1.774.120.974 | 0,8954 |
| **2018** | Rp 1.180.320.953 | Rp 1.588.632.171 | 0,7430 |
| **2019** | Rp 1.174.207.595 | Rp 1.180.320.953 | 0,9948 |
| **2020** | Rp 1.039.388.434 | Rp 1.174.207.595 | 0,8852 |
| **2021** | Rp 1.027.879.304 | Rp 1.039.388.434 | 0,9889 |
| **16** | **RODA** | **2017** | Rp 37.989.991.252 | Rp21.602.825.955 | 1,7586 |
| **2018** | Rp 53.566.109.490 | Rp37.989.991.252 | 1,4100 |
| **2019** | Rp 51.550.720.979 | Rp53.566.109.490 | 0,9624 |
| **2020** | Rp 10.342.118.373 | Rp51.550.720.979 | 0,2006 |
| **2021** | Rp 2.906.451.518 | Rp10.342.118.373 | 0,2810 |
| **17** | **SATU** | **2017** | Rp 1.389.928.320 | Rp 1.350.454.700 | 1,0292 |
| **2018** | Rp 3.311.033.265 | Rp 1.389.928.320 | 2,3822 |
| **2019** | Rp 5.417.202.789 | Rp 3.311.033.265 | 1,6361 |
| **2020** | Rp 4.708.636.318 | Rp 5.417.202.789 | 0,8692 |
| **2021** | Rp 5.744.469.981 | Rp 4.708.636.318 | 1,2200 |
| **18** | **SMRA** | **2017** | Rp 11.125.176 | Rp 12.135.175 | 0,9168 |
| **2018** | Rp 605.798 | Rp 11.125.176 | 0,0545 |
| **2019** | Rp 151.448 | Rp 605.798 | 0,2500 |
| **2020** | Rp 1.879.412 | Rp 151.448 | 12,4096 |
| **2021** | Rp 2.654.491 | Rp 1.879.412 | 0,4124 |

**LAMPIRAN 3**

**Hasil Perhitungan Beban Pajak Tangguhan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **KODE** | **TAHUN** | **BEBAN PAJAK TANGGUHAN** | **JUMLAH**  |
| **1** | **APLN** | **2017** | Rp 13.911.010 | Rp 25.711.953.382 | 0,1000 |
| **2018** | Rp 179.935.082 | Rp 28.790.116.014 | 0,0062 |
| **2019** | Rp 153.038.865 | Rp 29.583.829.904 | 0,0052 |
| **2020** | Rp 187.687.552 | Rp 29.460.345.080 | 0,0064 |
| **2021** | Rp 155.786.411 | Rp 30.391.359.956 | 0,0051 |
| **2** | **BIKA** | **2017** | Rp 65.650.660 | Rp 2.375.442.385.790 | 0,0000 |
| **2018** | Rp 66.630.661 | Rp 2.374.443.387.792 | 3,5635 |
| **2019** | Rp 19.519.221 | Rp 2.333.636.785.839 | 1,1195 |
| **2020** | Rp 160.319.095 | Rp 2.358.913.545.648 | 1,4713 |
| **2021** | Rp 189.116.743 | Rp 3.192.672.527.435 | 1,6882 |
| **3** | **BIPP** | **2017** | Rp 58.307.000 | Rp 1.648.021.678.720 | 2,8264 |
| **2018** | Rp 723.313.947 | Rp 1.748.640.897.106 | 0,0004 |
| **2019** | Rp 125.267.503 | Rp 2.063.247.282.902 | 1,6470 |
| **2020** | Rp 576.917.239 | Rp 2.165.031.833.086 | 0,0003 |
| **2021** | Rp 110.942.680 | Rp 2.126.525.330.314 | 1,9167 |
| **4** | **BKSL** | **2017** | Rp 485.205.413 | Rp 12.955.045.125.845 | 0,0000 |
| **2018** | Rp 684.343.814 | Rp 14.977.041.120.833 | 2,1885 |
| **2019** | Rp 1.202.577.353 | Rp 16.252.732.184.207 | 1,3514 |
| **2020** | Rp 193.620.036 | Rp 17.275.272.184.207 | 8,9222 |
| **2021** | Rp 482.554.353 | Rp 18.371.229.973.821 | 3,8070 |
| **5** | **CITY** | **2017** | Rp 5.650.120.510 | Rp 550.757.878.445 | 97,4772 |
| **2018** | Rp 5.682.117.507 | Rp 561.747.787.335 | 0,0101 |
| **2019** | Rp 3.108.117.507 | Rp 924.946.714.627 | 0,0034 |
| **2020** | Rp 193.620.036 | Rp 918.879.892.813 | 0,0002 |
| **2021** | Rp 482.554.353 | Rp 18.371.229.973.821 | 0,0263 |
| **6** | **DART** | **2017** | Rp 30.896.985 | Rp 6.066.257.596 | 0,0051 |
| **2018** | Rp 29.622.859 | Rp 6.360.845.609 | 0,0047 |
| **2019** | Rp 29.826.935 | Rp 6.905.386.394 | 0,0043 |
| **2020** | Rp 26.102.277 | Rp 6.880.951.291 | 0,0038 |
| **2021** | Rp 86.839.816 | Rp 6.656.120.982 | 0,0130 |
| **7** | **DILD** | **2017** | Rp 88.377.382.734  | Rp 11.840.059.936.442 | 0,0075 |
| **2018** | Rp 91.892.508.501 | Rp 13.097.184.984.411 | 0,0070 |
| **2019** | Rp 92.247.669.925 | Rp 14.215.535.191.206 | 0,0065 |
| **2020** | Rp 88.124.553.915 | Rp 14.777.496.292.639 | 0,0060 |
| **2021** | Rp 82.929.145.341 | Rp 15.701.872.562.921 | 0,3491 |
| **8** | **DMAS** | **2017** | Rp 16.022.106.850 | Rp 7.470.945.557.323 | 0,1000 |
| **2018** | Rp 18.011.108.750 | Rp 7.470.942.557.319 | 0,0024 |
| **2019** | Rp 14.922.097.250 | Rp 7.500.033.435.178 | 0,0020 |
| **2020** | Rp 12.724.622.240 | Rp 7.616.971.029.620 | 0,0017 |
| **2021** | Rp 16.039.729.640 | Rp 6.752.233.240.104 | 0,0024 |
| **9** | **ELTY** | **2017** | Rp 915.240.652 | Rp 14.176.697.750.344 | 0,0001 |
| **2018** | Rp 5.172.961.642 | Rp 14.082.517.542.900 | 0,0004 |
| **2019** | Rp 4.805.219.750 | Rp 13.606.180.006.238 | 0,0004 |
| **2020** | Rp 4.140.000.000 | Rp 12.329.520.357.728 | 0,0003 |
| **2021** | Rp 1.856.000.000 | Rp 11.823.436.000.000 | 0,0002 |
| **10** | **GAMA** | **2017** | Rp 75.345.672 | Rp 150.545.356.787 | 0,0005 |
| **2018** | Rp 86.046.150 | Rp 1.402.556.223.275 | 1,6300 |
| **2019** | Rp 60.253.179 | Rp 1.372.352.219.092 | 2,2776 |
| **2020** | Rp 115.988.934 | Rp 1.388.656.626.702 | 1,1972 |
| **2021** | Rp 83.862.136 | Rp 1.405.034.478.226 | 1,6754 |
| **11** | **KIJA** | **2017** | Rp 3.650.038.875 | Rp 11.250.230.321.346 | 3,0082 |
| **2018** | Rp 5.641.038.875 | Rp 11.266.320.312.348 | 0,0005 |
| **2019** | Rp 494.238.517 | Rp 11.783.772.244.027 | 2,3842 |
| **2020** | Rp 10.574.568.534 | Rp 12.184.611.579.312 | 0,0009 |
| **2021** | Rp 2.154.393.660 | Rp 12.200.175.979.870 | 0,0002 |
| **12** | **MTSM** | **2017** | Rp 2.164.371.789 | Rp 84.641.766.703 | 0,0001 |
| **2018** | Rp 2.174.909.162 | Rp 80.234.783.495 | 0,0271 |
| **2019** | Rp 2.550.449.897 | Rp 75.129.492.493 | 0,0339 |
| **2020** | Rp 1.538.262.206 | Rp 76.461.609.634 | 0,0201 |
| **2021** | Rp 3.151.745.858 | Rp 72.921.361.051 | 0,0432 |
| **13** | **OMRE** | **2017** | Rp 1.740.591.982 | Rp 4.264.983.383.118 | 0,0004 |
| **2018** | Rp 1.644.292.973 | Rp 4.242.934.699.631 | 0,0004 |
| **2019** | Rp 886.437.666 | Rp 4.252.706.473.038 | 0,0002 |
| **2020** | Rp 8.836.056.109 | Rp 4.234.319.812.443 | 0,0021 |
| **2021** | Rp 903.748.643 | Rp 4.133.988.674.027 | 0,0002 |
| **14** | **PUDP** | **2017** | Rp 621.109.141 | Rp 531.168.640.936 | 0,0012 |
| **2018** | Rp 1.351.998.010 | Rp 504.843.795.570 | 0,0027 |
| **2019** | Rp 671.021.010 | Rp 489.530.579.233 | 0,0014 |
| **2020** | Rp 4.247.923.676 | Rp 539.915.871.769 | 0,0079 |
| **2021** | Rp 3.119.606.584 | Rp 521.915.597.211 | 0,0060 |
| **15** | **RDTX** | **2017** | Rp 199.297.431 | Rp 2.101.753.788.854 | 0,0001 |
| **2018** | Rp 40.087.029.305 | Rp 2.280.461.717.989 | 0,0176 |
| **2019** | Rp 39.941.891.705 | Rp 2.526.489.781.165 | 0,0158 |
| **2020** | Rp 40.074.981.258 | Rp 2.795.788.452.762 | 0,0143 |
| **2021** | Rp 41.358.400.845 | Rp 2.971.061.771.714 | 0,0139 |
| **16** | **RODA** | **2017** | Rp 16.637.191.111 | Rp 3.428.743.677.749 | 0,0049 |
| **2018** | Rp 15.547.271.363 | Rp 3.857.234.679.308 | 0,0040 |
| **2019** | Rp 1.794.093.570 | Rp 3.988.656.612.638 | 0,0004 |
| **2020** | Rp 40.074.981.258 | Rp 3.911.163.391.136 | 0,0102 |
| **2021** | Rp 13.054.776.251 | Rp 2.971.061.771.714 | 0,0044 |
| **17** | **SATU** | **2017** | Rp 1.950.535.560 | Rp 260.701.625.000 | 0,0075 |
| **2018** | Rp 1.972.520.539 | Rp 269.706.623.605 | 0,0073 |
| **2019** | Rp 2.114.297.052 | Rp 313.061.203.474 | 0,0068 |
| **2020** | Rp 764.267.031 | Rp 282.277.251.510 | 0,0027 |
| **2021** | Rp 1.037.044.067 | Rp 260.603.289.007 | 0,0040 |
| **18** | **SMRA** | **2017** | Rp 250.230.030 | Rp 20.665.920.720 | 0,0121 |
| **2018** | Rp 249.230.029 | Rp 21.662.950.720 | 0,0115 |
| **2019** | Rp 269.885.120 | Rp 23.299.242.068 | 0,0116 |
| **2020** | Rp 196.479.354 | Rp 24.411.657.276 | 0,0080 |
| **2021** | Rp 208.954.961 | Rp 24.922.534.224 | 0,0084 |

**LAMPIRAN 4**

**Hasil Perhitungan Konsentrasi Kepemilikan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **KODE** | **TAHUN** | **Konsentrasi Kepemilikan** | **JUMLAH**  |
|  | **APLN** | **2017** | Rp 14.715.780.000 | Rp19.364.561.700 | 0,0001 |
| **2018** | Rp 14.715.780.000 | Rp19.364.561.700 | 0,7599 |
| **2019** | Rp 15.572.222.400 | Rp19.364.561.700 | 0,0842 |
| **2020** | Rp 18.777.785.148 | Rp22.669.326.779 | 0,8272 |
| **2021** | Rp 18.777.785.148 | Rp22.669.326.779 | 0,8272 |
|  | **BIKA** | **2017** | Rp 460.997.800 | Rp 592.280.000 | 0,7783 |
| **2018** | Rp 460.997.800 | Rp 592.280.000 | 0,7783 |
| **2019** | Rp 427.537.900 | Rp 592.280.000 | 0,7219 |
| **2020** | Rp 460.997.800 | Rp 592.280.000 | 0,7783 |
| **2021** | Rp 427.537.900 | Rp 591.280.000 | 0,7231 |
| **3.** | **BIPP** | **2017** | Rp 1.312.527.088 | Rp 5.028.669.338 | 0,2610 |
| **2018** | Rp 1.312.527.088 | Rp 5.028.669.338 | 0,2610 |
| **2019** | Rp 1.296.129.488 | Rp 5.028.669.338 | 0,2577 |
| **2020** | Rp 1.295.515.526 | Rp 5.028.669.338 | 0,2576 |
| **2021** | Rp 3.929.497.145 | Rp 5.028.669.376 | 0,7814 |
| **4** | **BKSL** | **2017** | Rp 51.000.000.000 | Rp55.258.654.516 | 0,9229 |
| **2018** | Rp 51.000.000.000 | Rp55.258.659.323 | 0,9229 |
| **2019** | Rp 51.000.000.000 | Rp55.258.669.481 | 0,9229 |
| **2020** | Rp 51.000.000.000 | Rp67.083.561.082 | 0,7602 |
| **2021** | Rp 51.000.000.000 | Rp67.083.561.082 | 0,7602 |
| **5** | **CITY** | **2017** | Rp 3.198.947.000 | Rp 5.400.000.000 | 0,5924 |
| **2018** | Rp 3.198.947.000 | Rp 5.400.000.000 | 0,5924 |
| **2019** | Rp 2.800.000.000 | Rp 5.402.681.154 | 0,5183 |
| **2020** | Rp 4.851.276.870 | Rp 5.402.681.845 | 0,8979 |
| **2021** | Rp 3.286.276.870 | Rp 5.405.188.966 | 0,6080 |
| **6** | **DART** | **2017** | Rp 2.920.410.082 | Rp 3.141.390.962 | 0,9297 |
| **2018** | Rp 2.920.410.082 | Rp 3.141.390.962 | 0,9297 |
| **2019** | Rp 1.508.522.234 | Rp 3.141.390.962 | 0,4802 |
| **2020** | Rp 1.508.522.234 | Rp 3.141.390.962 | 0,4802 |
| **2021** | Rp 1.508.522.234 | Rp 3.141.390.962 | 0,4802 |
| **7** | **DILD** | **2017** | Rp 6.456.188.893 | Rp10.365.854.185 | 0,6228 |
| **2018** | Rp 3.862.527.854 | Rp 9.405.081.682 | 0,4107 |
| **2019** | Rp 5.245.227.957 | Rp10.365.854.185 | 0,5060 |
| **2020** | Rp 5.254.728.957 | Rp10.365.854.185 | 0,5069 |
| **2021** | Rp 5.040.828.457 | Rp10.365.854.185 | 0,4863 |
| **8** | **DMAS** | **2017** | Rp 39.658.300.000 | Rp48.198.111.100 | 0,8228 |
| **2018** | Rp 39.658.300.000 | Rp48.198.111.100 | 0,8228 |
| **2019** | Rp 39.658.300.000 | Rp48.198.111.100 | 0,8228 |
| **2020** | Rp 39.658.300.000 | Rp48.198.111.100 | 0,8228 |
| **2021** | Rp 39.658.300.000 | Rp48.198.111.100 | 0,8228 |
| **9** | **ELTY** | **2017** | Rp 2.227.645.000 | Rp43.521.913.019 | 0,0512 |
| **2018** | Rp 2.227.645.000 | Rp43.521.913.019 | 0,0512 |
| **2019** | Rp 2.227.645.000 | Rp43.521.913.019 | 0,0512 |
| **2020** | Rp 2.227.645.000 | Rp43.521.913.019 | 0,0512 |
| **2021** | Rp 2.227.645.000 | Rp43.521.913.019 | 0,0512 |
| **10** | **GAMA** | **2017** | Rp 3.110.000.000 | Rp10.011.027.656 | 0,3107 |
| **2018** | Rp 3.110.000.000 | Rp10.011.027.656 | 0,3107 |
| **2019** | Rp 3.110.000.000 | Rp10.011.027.656 | 0,3107 |
| **2020** | Rp 3.110.000.000 | Rp10.011.027.656 | 0,3107 |
| **2021** | Rp 3.110.000.000 | Rp10.011.027.656 | 0,3107 |
| **11** | **KIJA** | **2017** | Rp 8.393.270.320 | Rp20.825.586.695 | 0,4030 |
| **2018** | Rp 8.393.270.320 | Rp20.824.586.695 | 0,4030 |
| **2019** | Rp 8.393.270.320 | Rp20.824.586.695 | 0,4030 |
| **2020** | Rp 10.158.286.822 | Rp20.824.888.369 | 0,4878 |
| **2021** | Rp 10.158.286.822 | Rp20.824.888.369 | 0,4878 |
| **12** | **MTSM** | **2017** | Rp 188.474.724 | Rp 232.848.000 | 0,8094 |
| **2018** | Rp 188.474.724 | Rp 232.848.000 | 0,8094 |
| **2019** | Rp 188.474.724 | Rp 232.848.000 | 0,8094 |
| **2020** | Rp 188.474.724 | Rp 232.848.000 | 0,8094 |
| **2021** | Rp 188.474.724 | Rp 232.848.000 | 0,8094 |
| **13** | **OMRE** | **2017** | Rp 451.074.995 | Rp 1.745.000.000 | 0,2585 |
| **2018** | Rp 451.082.795 | Rp 1.745.000.000 | 0,2585 |
| **2019** | Rp 541.785.195 | Rp 1.745.000.000 | 0,3105 |
| **2020** | Rp 581.279.795 | Rp 1.745.000.000 | 0,3332 |
| **2021** | Rp 581.279.795 | Rp 1.745.000.000 | 0,3331 |
| **14** | **PUDP** | **2017** | Rp 246.123.085 | Rp 329.560.000 | 0,7468 |
| **2018** | Rp 246.123.085 | Rp 329.560.000 | 0,7468 |
| **2019** | Rp 146.772.841 | Rp 329.560.000 | 0,4454 |
| **2020** | Rp 286.648.078 | Rp 329.560.000 | 0,8698 |
| **2021** | Rp 286.648.078 | Rp 329.560.000 | 0,8698 |
| **15** | **RDTX** | **2017** | Rp 6.534.200 | Rp 268.800.000 | 0,0243 |
| **2018** | Rp 6.534.200 | Rp 268.800.000 | 0,0243 |
| **2019** | Rp 6.534.200 | Rp 268.800.000 | 0,0243 |
| **2020** | Rp 6.547.200 | Rp 268.800.000 | 0,0244 |
| **2021** | Rp 6.509.200 | Rp 217.776.300 | 0,0299 |
| **16** | **RODA** | **2017** | Rp 11.121.072.200 | Rp13.592.128.209 | 0,8182 |
| **2018** | Rp 11.121.072.200 | Rp13.592.128.209 | 0,8182 |
| **2019** | Rp 11.121.072.200 | Rp13.592.128.209 | 0,8182 |
| **2020** | Rp 11.121.072.200 | Rp13.592.128.209 | 0,8182 |
| **2021** | Rp 11.121.072.200 | Rp13.592.128.209 | 0,8182 |
| **17** | **SATU** | **2017** | Rp 651.323.600 | Rp 1.250.000.000 | 0,5211 |
| **2018** | Rp 651.323.600 | Rp 1.250.000.000 | 0,5211 |
| **2019** | Rp 651.323.700 | Rp 1.250.000.000 | 0,5211 |
| **2020** | Rp 651.323.700 | Rp 1.250.000.000 | 0,5211 |
| **2021** | Rp 651.323.700 | Rp 1.250.000.000 | 0,5211 |
| **18** | **SMRA** | **2017** | Rp 5.560.260.140 | Rp14.426.781.680 | 0,3917 |
| **2018** | Rp 6.602.239.138 | Rp14.426.781.680 | 0,4576 |
| **2019** | Rp 6.317.992.138 | Rp14.426.781.680 | 0,4379 |
| **2020** | Rp 5.507.992.138 | Rp14.426.781.680 | 0,3818 |
| **2021** | Rp 5.917.593.886 | Rp16.508.568.358 | 0,3585 |

**LAMPIRAN 5**

**Hasil Perhitungan Manajemen Laba**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **NO.** | **KODE** | **TAHUN** | **Manajemen Laba** | **JUMLAH**  |
| **1** | **APLN** | **2017** |  Rp 1.882.581.400  |  Rp 939.737.108  |  Rp 5.809.368.510.000  |  0,0001 |
| **2018** |  Rp 193.730.292  |  Rp 1.882.581.400  |  Rp 3.311.340.050.700  | -0,0005 |
| **2019** |  Rp 120.811.697  |  Rp 193.730.292  |  Rp 5.150.973.412.200  |  0,0000 |
| **2020** |  Rp 180.144.688  |  Rp 120.811.697  |  Rp 5.039.250.544.938  |  0,0000 |
| **2021** |  Rp 485.227.632  |  Rp 180.144.688  |  Rp 3.541.094.977.524  |  0,0001 |
| **2** | **BIKA** | **2017** |  Rp 12.960.650.910  |  Rp 35.280.100.835  |  Rp 100.650.300.000  | -0,2218 |
| **2018** |  Rp 11.963.641.909  |  Rp 37.266.008.832  |  Rp 102.554.400.000  | -0,2467 |
| **2019** |  Rp 4.737.466.419  |  Rp 11.963.641.909  |  Rp 85.956.000.000  | -0,0841 |
| **2020** |  Rp 42.800.526.983  |  Rp 4.737.466.419  |  Rp 76.471.200.000  |  0,4977 |
| **2021** |  Rp 17.873.903.870  |  Rp 42.800.526.983  |  Rp 154.128.000.000  | -0,1617 |
| **3.** | **BIPP** | **2017** |  Rp 12.710.371.773  |  Rp 38.249.414.914  |  Rp 457.608.909.758  | -0,0558 |
| **2018** |  Rp 46.466.201.975  |  Rp 43.194.564.276  |  Rp 502.866.933.800  | 0,0065 |
| **2019** |  Rp 116.698.925.660  |  Rp 46.466.201.975  |  Rp 476.666.248.434  | 0,1473 |
| **2020** |  Rp 190.565.379.125  |  Rp 143.020.811.191  |  Rp 402.293.547.040  | 0,1182 |
| **2021** |  Rp 118.395.962.360  |  Rp 190.565.379.125  |  Rp 362.064.195.072  | -0,1993 |
| **4** | **BKSL** | **2017** |  Rp 608.713.300.903  |  Rp 656.995.801.142  |  Rp 9.117.677.962.140  | -0,0053 |
| **2018** |  Rp 709.615.335.108  |  Rp 961.678.562.001  |  Rp 6.741.556.437.406  | -0,0374 |
| **2019** |  Rp 433.010.795.570  |  Rp 579.952.308.498  |  Rp 6.852.074.643.644  | -0,0214 |
| **2020** |  Rp 248.992.243.945  |  Rp 433.010.795.570  |  Rp 4.293.347.909.248  | -0,0429 |
| **2021** |  Rp 628.852.038.899  |  Rp 248.992.243.945  |  Rp 4.762.932.836.822  | 0,0798 |
| **5** | **CITY** | **2017** |  Rp 75.150.787.858  |  Rp 110.250.805.660  |  Rp 3.160.000.000.000  | -0,0111 |
| **2018** |  Rp 88.156.878.848  |  Rp 105.249.809.661  |  Rp 3.159.000.000.000  | -0,0054 |
| **2019** |  Rp 31.703.787.983  |  Rp 88.156.878.848  |  Rp 1.307.448.839.268  | -0,0432 |
| **2020** |  Rp 62.819.319.525  |  Rp 31.703.787.983  |  Rp 345.771.638.080  | 0,0900 |
| **2021** |  Rp 46.384.841.319  |  Rp 62.819.319.525  |  Rp 383.768.416.586  | -0,0428 |
| **6** | **DART** | **2017** |  Rp 123.145.920  |  Rp 313.514.003  |  Rp 1.042.941.799.384  | -0,0002 |
| **2018** |  Rp 88.388.480  |  Rp 123.145.920  |  Rp 929.851.724.752  |  0,0000 |
| **2019** |  Rp 13.509.411  |  Rp 88.388.480  |  Rp 1.030.376.235.536  | -0,0001 |
| **2020** |  Rp 62.711.200  |  Rp 13.509.411  |  Rp 879.589.469.360  |  0,0001 |
| **2021** |  Rp 76.324.097  |  Rp 88.323.693  |  Rp 1.212.576.911.332  |  0,0000 |
| **7** | **DILD** | **2017** |  Rp 344.909.760.246  |  Rp 404.256.991.416  |  Rp 4.332.927.049.330  | -0,0137 |
| **2018** |  Rp 326.818.365.272  |  Rp 344.909.760.246  |  Rp 3.503.658.714.530  | -0,0052 |
| **2019** |  Rp 603.550.422.565  |  Rp 326.818.365.272  |  Rp 3.254.878.214.090  | 0,0850 |
| **2020** |  Rp 778.389.793.916  |  Rp 603.550.422.565  |  Rp 2.923.170.880.170  | 0,0598 |
| **2021** |  Rp 665.892.808.944  |  Rp 778.389.793.916  |  Rp 2.021.341.566.075  | -0,0557 |
| **8** | **DMAS** | **2017** |  Rp 335.405.365.000  |  Rp 630.378.135.780  |  Rp 7.550.062.665.600  | -0,0391 |
| **2018** |  Rp 415.428.781.314  |  Rp 624.368.133.776  |  Rp 8.531.065.664.700  | -0,0245 |
| **2019** |  Rp 1.233.762.180.603  |  Rp 415.428.781.314  |  Rp 16.194.565.329.600  |  0,0505 |
| **2020** |  Rp 1.321.774.598.755  |  Rp 1.233.762.180.603  |  Rp 13.109.886.219.200  |  0,0067 |
| **2021** |  Rp 1.323.796.545.475  |  Rp 1.321.774.598.755  |  Rp 10.989.169.330.800  |  0,0002 |
| **9** | **ELTY** | **2017** |  Rp 11.759.186.530  |  Rp 21.207.144  |  Rp 2.176.095.650.950  |  0,0054 |
| **2018** |  Rp 11.759.186.530  |  Rp 21.207.144  |  Rp 2.176.095.650.950  | 0,0054 |
| **2019** |  Rp 35.035.916.000  |  Rp 11.759.186.530  |  Rp 2.263.139.476.988  | 0,0103 |
| **2020** |  Rp 10.759.000.000  |  Rp 35.035.916.000  |  Rp 2.350.183.303.026  | -0,0103 |
| **2021** |  Rp 8.741.000.000  |  Rp 10.759.000.000  |  Rp 2.437.227.129.064  | -0,0008 |
| **10** | **GAMA** | **2017** |  Rp 1.789.234.007  |  Rp 330.440.078  |  Rp 560.650.506.078  | 0,0026 |
| **2018** |  Rp 1.563.776.007  |  Rp 430.230.026  |  Rp 580.639.604.048  | 0,0020 |
| **2019** |  Rp 1.983.736.194  |  Rp 1.563.776.007  |  Rp 520.573.438.112  | 0,0008 |
| **2020** |  Rp 14.774.877.913  |  Rp 1.983.736.194  |  Rp 500.551.382.800  | 0,0256 |
| **2021** |  Rp 11.918.167.161  |  Rp 14.774.877.913  |  Rp 480.529.327.488  | -0,0059 |
| **11** | **KIJA** | **2017** |  Rp 65.150.404.945  |  Rp 135.820.578.550  |  Rp 4.450.686.930.830  | -0,0159 |
| **2018** |  Rp 67.100.402.943  |  Rp 149.840.578.536  |  Rp 5.747.585.927.820  | -0,0144 |
| **2019** |  Rp 141.140.307.068  |  Rp 67.100.402.943  |  Rp 6.788.815.262.570  | 0,0109 |
| **2020** |  Rp 45.249.873.535  |  Rp 141.140.307.068  |  Rp 5.456.120.752.678  | -0,0176 |
| **2021** |  Rp 87.635.897.475  |  Rp 45.294.873.535  |  Rp 3.769.304.794.789  | 0,0112 |
| **12** | **MTSM** | **2017** |  Rp 5.545.678.987  |  Rp 3.454.676.555  |  Rp 85.345.556.789  | 0,0245 |
| **2018** |  Rp 5.779.338.318  |  Rp 2.536.252.471  |  Rp 83.825.280.000  | 0,0387 |
| **2019** |  Rp 5.669.080.128  |  Rp 5.779.338.318  |  Rp 58.212.000.000  | -0,0019 |
| **2020** |  Rp 2.346.758.186  |  Rp 5.669.080.128  |  Rp 57.280.608.000  | -0,0580 |
| **2021** |  Rp 5.292.664.403  |  Rp 2.346.758.186  |  Rp 103.850.208.000  | 0,0284 |
| **13** | **OMRE** | **2017** |  Rp 135.866.789.567  |  Rp 65.789.654.234  |  Rp 3.224.345.676.324  | 0,0217 |
| **2018** |  Rp 133.966.017.617  |  Rp 66.198.842.560  |  Rp 3.123.550.000.000  | 0,0217 |
| **2019** |  Rp 60.443.046.688  |  Rp 133.966.017.617  |  Rp 3.053.750.000.000  | -0,0241 |
| **2020** |  Rp 222.986.825.963  |  Rp 60.443.046.688  |  Rp 708.470.000.000  | 0,2294 |
| **2021** |  Rp 170.512.564.243  |  Rp 222.986.825.963  |  Rp 1.919.500.000.000  | -0,0273 |
| **14** | **PUDP** | **2017** |  Rp 6.018.020.897  |  Rp 22.919.928.181  |  Rp 169.723.400.000  | -0,0996 |
| **2018** |  Rp 5.726.799.950  |  Rp 6.018.020.897  |  Rp 163.461.760.000  | -0,0018 |
| **2019** |  Rp 4.343.694.646  |  Rp 5.726.799.950  |  Rp 113.368.640.000  | -0,0122 |
| **2020** |  Rp 23.445.488.581  |  Rp 4.343.694.646  |  Rp 87.003.840.000  | 0,2196 |
| **2021** |  Rp 17.733.938.826  |  Rp 23.445.488.581  |  Rp 121.937.200.000  | -0,0468 |
| **15** | **RDTX** | **2017** |  Rp 276.834.263.597  |  Rp 301.730.362.965  |  Rp 1.995.840.000.000  | -0,0125 |
| **2018** |  Rp 267.384.570.823  |  Rp 246.909.721.574  |  Rp 1.747.200.000.000  | 0,0117 |
| **2019** |  Rp 232.773.280.699  |  Rp 267.384.570.823  |  Rp 2.143.680.000.000  | -0,0161 |
| **2020** |  Rp 236.087.887.526  |  Rp 232.773.280.699  |  Rp 1.626.240.000.000  | 0,0020 |
| **2021** |  Rp 195.806.481.653  |  Rp 236.087.887.526  |  Rp 1.742.210.400.000  | -0,0231 |
| **16** | **RODA** | **2017** |  Rp 152.519.949.296  |  Rp 238.455.992.682  |  Rp 2.718.425.641.800  | -0,0316 |
| **2018** |  Rp 105.636.361.376  |  Rp 152.519.949.934  |  Rp 7.203.827.950.770  | -0,0065 |
| **2019** |  Rp 146.465.723.653  |  Rp 105.636.361.376  |  Rp 108.397.222.466.775  | 0,0004 |
| **2020** |  Rp 296.596.570.127  |  Rp 146.465.723.653  |  Rp 1.626.240.000.000  | 0,0923 |
| **2021** |  Rp 247.280.617.337  |  Rp 296.596.570.127  |  Rp 2.150.400.000.000  | -0,0229 |
| **17** | **SATU** | **2017** |  Rp 55.656.487.850  |  Rp 360.353.360  |  Rp 125.000.000.000  | 0,4424 |
| **2018** |  Rp 3.565.487.840  |  Rp 356.343.357  |  Rp 125.000.000.000  | 0,0257 |
| **2019** |  Rp 16.730.545.860  |  Rp 3.565.487.840  |  Rp 126.250.000.000  | 0,1043 |
| **2020** |  Rp 19.102.861.276  |  Rp 16.730.545.860  |  Rp 63.750.000.000  | 0,0372 |
| **2021** |  Rp 17.007.904.858  |  Rp 19.102.861.276  |  Rp 176.250.000.000  | -0,0119 |
| **18** | **SMRA** | **2017** |  Rp 1.558.132.095  |  Rp 1.350.080.480  |  Rp 12.130.380.330.700  | 0,0000 |
| **2018** |  Rp 1.558.132.095  |  Rp 1.341.090.479  |  Rp 13.128.371.328.800  | 0,0000 |
| **2019** |  Rp 1.558.864.756  |  Rp 1.558.132.095  |  Rp 18.033.477.100.000  | 0,0000 |
| **2020** |  Rp 1.275.861.880  |  Rp 1.558.864.756  |  Rp 13.272.638.145.600  | 0,0000 |
| **2021** |  Rp 1.557.681.128  |  Rp 1.275.861.880  |  Rp 16.591.111.199.790  | 0,0000 |

**LAMPIRAN 6**

**HASIL PENELITIAN**

1. Hasil Analisis Statistik Deskriptif

|  |
| --- |
| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Aktiva Pajak Tangguhan X1 | 90 | .0545 |  12.4096 | 1.199487 | 1.2707588 |
| Beban Pajak Tangguhan X2 | 90 | .0000 | 3.491113 | 3.8789611 | 3.6799012 |
| Konsentrasi Kepemilikan X3 | 90 | .0243 | 1.0000 | .548073 | 2.767894 |
| Manajemen Laba Y1 | 90 | -.2467 | 1.0000 | .019300 | 1.430205 |
| Valid N (listwise) | 90 |  |  |  |  |

Sumber: Data Sekunder diolah 2022

1. Hasil Uji Normalitas

|  |
| --- |
| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardiez Residual |
| N | 90 |
| Normal Parametersa,b | Mean | -1.7600 |
| Std. Deviation | .99171 |
| Most Extreme Differences | Absolute | ,118 |
| Positive | ,056 |
| Negative | -,118 |
| Test Statistic | ,118 |
| Asymp. Sig. (2-tailed) | ,200c,d |
| Sumber: Data Sekunder diolah 2022 |

1. Hasil Uji Multikolonieritas

**Coefficients**

|  |  |
| --- | --- |
| Model | Collinearity Statistics |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Aktiva Pajak Tangguhan | ,998 | 1,002 |
| Beban Pajak Tangguhan | ,999 | 1,001 |
| Konsentrasi Kepemilikan | ,997 | 1,003 |

 Sumber: Data Sekunder diolah 2022

1. Hasil Uji Autokeralasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .370a | .137 | .061 | .96121 | 2.014 |

1. Hasil Uji Heteroskedastisitas



1. Hasil Analisis Regresi Berganda

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.140 | .052 |  | -2.706 | .008 |
| Aktiva Pajak Tangguhan | -.003 | .018 | -.017 | -.170 | .865 |
| Beban Pajak Tangguhan | -1.85015 | .000 | -.029 | -.310 | .764 |
| Konsentrasi Kepemilikan | .313 | .072 | .423 | 4.328 | .000 |

 Sumber: Data Sekunder diolah 2022

1. Hasil Uji T

|  |
| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.140 | .052 |  | -2.706 | .008 |
| Aktiva Pajak Tangguhan | -.003 | .018 | -.017 | -.170 | .865 |
| Beban Pajak Tangguhan | -1.85015 | .000 | -.029 | -.301 | .764 |
| Konsentrasi Kepemilikan | .313 | .072 | -423 | 4.328 | .000 |

Sumber: Data Sekunder diolah 2022

1. Hasil Uji F

|  |
| --- |
| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .864 | 3 | .288 | 6.343 | ,001b |
| Residual | 3.906 | 86 | .045 |  |  |
| Total | 4.771 | 89 |  |  |  |
| Sumber: Data Sekunder diolah 2022 |

1. Hasil Uji Koefisien Determiasi

|  |
| --- |
| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,370a | ,137 | .061 | .96121 |

Sumber: Data Sekunder diolah 2022