

**LAMPIRAN - LAMPIRAN**

## Lampiran 1

### Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CGI	48	66.45	90.58	79.8617	6.89476
FAM	48	.00	3.48	.3042	.96786
INS	48	47.21	95.65	72.5419	12.48083
TA_Lim	48	-.05377	.35631	.0927893	.10446711
COD	48	.01	.36	.0997	.07668
Valid N (listwise)	48				

### Uji Normalitas NPar Tests

One-Sample Kolmogorov-Smirnov Test

			Unstandardized Residual
N			48
Normal Parameters <sup>a, b</sup>	Mean		.0000000
	Std. Deviation		.06177831
Most Extreme Differences	Absolute		.134
	Positive		.134
	Negative		-.062
Kolmogorov-Smirnov Z			.931
Asymp. Sig. (2-tailed)			.351

a. Test distribution is Normal.

b. Calculated from data.

### Uji Heteroskedastisitas Regression

Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	INS, CGI, TA_Lim <sup>a</sup> , FAM	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABSe

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.245 <sup>a</sup>	.060	-.028	.03944

a. Predictors: (Constant), INS, CGI, TA\_Lim, FAM

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.004	4	.001	.685	.606 <sup>a</sup>
	Residual	.067	43	.002		
	Total	.071	47			

a. Predictors: (Constant), INS, CGI, TA\_Lim, FAM

b. Dependent Variable: ABSe

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.114	.080		1.422	.162
	TA_Lim	-.073	.061	-.196	-1.204	.235
	CGI	.000	.001	-.067	-.373	.711
	FAM	-.003	.007	-.084	-.494	.624
	INS	.000	.000	-.124	-.786	.436

a. Dependent Variable: ABSe

## Uji Multikolinearitas dan Autokorelasi Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	TA_Lim, FAM <sub>a</sub> , INS, CGI	.	Enter

a. All requested variables entered.

b. Dependent Variable: COD

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.592 <sup>a</sup>	.351	.290	.06459	2.063

a. Predictors: (Constant), TA\_Lim, FAM, INS, CGI

b. Dependent Variable: COD

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.097	4	.024	5.810	.001 <sup>a</sup>
	Residual	.179	43	.004		
	Total	.276	47			

a. Predictors: (Constant), TA\_Lim, FAM, INS, CGI

b. Dependent Variable: COD

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.515	.131		3.932	.000		
	CGI	-.003	.002	-.305	-2.043	.047	.676	1.479
	FAM	.007	.011	.084	.596	.554	.751	1.332
	INS	-.002	.001	-.274	-2.087	.043	.877	1.141
	TA_Lim	-.256	.099	-.349	-2.579	.013	.823	1.216

a. Dependent Variable: COD

## Hasil Uji Regresi Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	TA_Lim, FAM, INS, CGI <sup>a</sup>	.	Enter

a. All requested variables entered.

b. Dependent Variable: COD

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.592 <sup>a</sup>	.351	.290	.06459

a. Predictors: (Constant), TA\_Lim, FAM, INS, CGI

**ANOVA <sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.097	4	.024	5.810	.001 <sup>a</sup>
	Residual	.179	43	.004		
	Total	.276	47			

a. Predictors: (Constant), TA\_Lim, FAM, INS, CGI

b. Dependent Variable: COD

**Coefficients <sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.515	.131		3.932	.000
	CGI	-.003	.002	-.305	-2.043	.047
	FAM	.007	.011	.084	.596	.554
	INS	-.002	.001	-.274	-2.087	.043
	TA_Lim	-.256	.099	-.349	-2.579	.013

a. Dependent Variable: COD

Lampiran 2

PERHITUNGAN BOOK TAX DIFFERENT

No	Perusahaan	KODE	Total Assets				Laba komersial				Beban pajak kini				Laba fiskal				BTD			
			2009	2010	2011	2012	2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013
1	PT Aneka Tambang Tbk	ANTM	9939996	12310732	15201235	19708541	1683399	1927892	2989025	410139	656709	600997	269136	144003	2626836	2403988	1076544	576012	0.264	0.195	0.071	0.029
2	PT Astra Otoparts Tbk	AUTO	4702729	5585852	6964227	8881642	1394261	1255083	1263368	1006262	22241	22039	23299	21730	88964	88156	93196	86920	0.019	0.016	0.013	0.010
3	PT Bakrie & Brothers Tbk	BNBR	263880292	31768029	25212651	15657587	64919	131876	354875	72294	220319	41447	85319	128276	881276	165788	341276	513104	0.003	0.005	0.014	0.033
4	PT Bakrie Telecom Tbk	BTEL	11425600	12352900	12213109	9052428	9976	782	3139	2646	29195	31740	31861	31652	116780	126960	127444	126608	0.010	0.010	0.010	0.014
5	PT Bukit Asam Tbk	PTBA	8078578	8718394	11510262	12728981	2599650	4141132	3911587	2351350	66732	60862	67475	47974	266928	243448	269900	191896	0.033	0.028	0.023	0.015
6	PT Garuda Indonesia	GIAA	148024232	136660179	21882654	25179977	5155218	638667	1108425	112003	462824	103795	219019	93508	1851296	415180	876076	374032	0.013	0.003	0.040	0.015
7	PT Indo Tambangraya Megah Tbk	ITM	1198571	1089706	1578474	1491224	204151	546126	432043	230484	72887	18478	16209	90498	291548	73912	64836	361992	0.243	0.068	0.041	0.243
8	PT Jasa Marga Tbk	JSMR	17996385	18468692	20915891	24753551	1186036	1180500	1536346	1602858	39286	420347	470363	419880	157144	1681388	1881452	1679520	0.009	0.091	0.090	0.068
9	PT Panorama Transportasi Tbk	PANR	592756	618498	763350	1021716	8797	22079	32921	47593	12498	14764	15291	12952	49992	59056	61164	51808	0.084	0.095	0.080	0.051
10	PT Telekomunikasi Indonesia	TLKM	96810417	100501000	103054000	111369000	21416000	20857000	24228000	20402000	5982000	6262000	6628000	6995000	23928000	25048000	26512000	27980000	0.247	0.249	0.257	0.251
11	PT Timah Tbk	TINS	5182075	5881108	6569807	6101007	1127327	1268085	646639	549697	281465	348619	203731	307880	1125860	1394476	814924	1231520	0.217	0.237	0.124	0.202
12	PT United Tractors Tbk	UNTR	18501529	29700914	47440062	50300633	3924382	5863471	5860188	6254474	1726826	1991755	2035564	2144247	6907304	7967020	8142256	8576988	0.373	0.268	0.172	0.171

DATA CGI, KEPEMILIKAN KELUARGA, DAN KEPEMILIKAN INSTITUSIONAL

**Lampiran 5**

No	Perusahaan	KODE	CGI				Kepemilikan keluarga				Kepemilikan institusional			
			2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013
1	PT Aneka Tambang Tbk	ANTM	86.15	86.55	88.70	73.55	0.0098	0.0190	0.0370	0.0200	87.21	87.21	87.21	87.21
2	PT Astra Otoparts Tbk	AUTO	76.99	78.11	79.09	79.82	0.0700	0.0700	0.0700	0.0700	95.65	95.65	85.15	95.65
3	PT Bakrie & Brothers Tbk	BNBR	75.61	76.21	69.22	67.39	0.0200	0.0200	0.0200	0.0200	47.21	47.21	47.21	47.21
4	PT Bakrie Telecom Tbk	BTEL	73.97	75.74	68.96	66.45	0.0035	0.0035	0.0035	0.0035	77.46	77.46	77.46	77.46
5	PT Bukit Asam Tbk	PTBA	84.11	84.33	82.55	84.09	0.0032	0.0032	0.0032	0.0032	65.69	65.69	65.69	65.69
6	PT Garuda Indonesia	GIAA	85.82	86.44	85.93	85.40	0.0100	0.0100	0.0100	0.0100	82.92	82.92	82.92	82.92
7	PT Indo Tambangraya Megah Tbk	ITM	77.36	78.21	79.16	80.13	0.0047	0.0047	0.0047	0.0047	65.00	65.00	65.00	76.00
8	PT Jasa Marga Tbk	JSMR	82.65	83.41	84.53	77.21	0.0300	0.0300	0.0300	0.0300	78.34	72.74	72.74	72.74
9	PT Panorama Transportasi Tbk	PANR	69.97	70.10	68.90	70.12	3.4800	3.4800	3.4800	3.4800	66.32	74.17	84.17	84.17
10	PT Telekomunikasi Indonesia	TLKM	89.10	89.62	90.58	89.66	0.0020	0.0020	0.0020	0.0020	70.39	70.39	70.39	70.39
11	PT Timah Tbk	TINS	70.73	75.68	77.81	80.10	0.0013	0.0013	0.0013	0.0013	65.00	77.00	65.00	65.00
12	PT United Tractors Tbk	UNTR	86.89	87.36	87.89	85.01	0.0043	0.0043	0.0043	0.0043	59.50	59.50	59.50	59.50

## Lampiran 4

### PERHITUNGAN BIAYA UTANG

No	Perusahaan	KODE	Interest expense				Average long term debt				COD			
			2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013
1	PT Aneka Tambang Tbk	ANTM	92742	295716	120100	176475	696891	3582744	3834819	5216118	0.133	0.083	0.031	0.034
2	PT Astra Otoparts Tbk	AUTO	30669	54239	97876	83790	230974	348515	644777	397612	0.133	0.156	0.152	0.211
3	PT Bakrie & Brothers Tbk	BNBR	1038687	520222	822581	895796	10790168	1453135	5263826	3844618	0.096	0.358	0.156	0.233
4	PT Bakrie Telecom Tbk	BTEL	593713	573821	610801	620588	5398455	4888599	4540014	4925717	0.110	0.117	0.135	0.126
5	PT Bukit Asam Tbk	PTBA	99370	247334	295814	397166	1133415	1429679	2453148	1864630	0.088	0.173	0.121	0.213
6	PT Garuda Indonesia	GIAA	301836	183652	220237	444490	4955286	4595856	6274192	8527461	0.061	0.040	0.035	0.052
7	PT Indo Tambangraya Megah Tbk	ITMG	72947	78365	91835	9114	334061	425489	500771	536110	0.218	0.184	0.183	0.017
8	PT Jasa Marga Tbk	JSMR	98240	222300	114176	77530	8124749	8485880	8317601	12579482	0.012	0.026	0.014	0.006
9	PT Panorama Transportasi Tbk	PANR	25993	26181	38698	55206	134221	137364	376675	508336	0.194	0.191	0.103	0.109
10	PT Telekomunikasi Indonesia	TLKM	748464	559274	672529	692503	23613000	19884000	20284000	22090000	0.032	0.028	0.033	0.031
11	PT Timah Tbk	TINS	21704	25012	29935	34832	408551	550036	583001	551594	0.053	0.045	0.051	0.063
12	PT United Tractors Tbk	UNTR	36163	214926	289123	287492	3616283	4006045	6672912	7152682	0.010	0.054	0.043	0.040



### Lampiran 3

#### DATA PERHITUNGAN DISCRETIONARY ACCRUALS

No	Perusahaan	KODE	Net income				CFO				TACC				Asset				
			2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013	2009	2010	2011	2012	2013
1	PT Aneka Tambang Tbk	ANTM	1683399	1927892	2989025	410139	7045744	7679571	8906023	1572366	-5362345	-5751679	-5916998	-1162227	9939996	12310732	15201235	19708541	21865117
2	PT Astra Otoparts Tbk	AUTO	1394261	1255083	1263368	1006262	4972555	5110383	5377850	5517562	-3578294	-3855300	-4114482	-4511300	4702729	5585852	6964227	8881642	12617678
3	PT Bakrie & Brothers Tbk	BNBR	64919	131876	354875	72294	74932	620879	368816	318086	-10013	-489003	-13941	-245792	263880292	31768029	25212651	15657587	11866660
4	PT Bakrie Telecom Tbk	BTEL	9976	782	3139	2646	826300	792415	405845	283671	-816324	-791633	-402706	-281025	11425600	12352900	12213109	9052428	9128135
5	PT Bukit Asam Tbk	PTBA	2599650	4141132	3911587	2351350	4489794	8075756	8214213	6051330	-1890144	-3934624	-4302626	-3699980	8078578	8718394	11510262	12728981	11677155
6	PT Garuda Indonesia	GIAA	5155218	638667	1108425	112003	16021351	2836206	3646855	1390259	-10866133	-2197539	-2538430	-1278256	148024232	136660179	21882654	25179977	29537849
7	PT Indo Tambangraya Megah Tbk	ITM	204151	546126	432043	230484	239491	916125	1143682	592915	-35340	-369999	-711639	-362431	1198571	1089706	1578474	1491224	1392140
8	PT Jasa Marga Tbk	JSMR	1186036	1180500	1536346	1602858	1929650	1796016	11031728	10085831	-743614	-615516	-9495382	-8482973	17996385	18468692	20915891	24753551	25001845
9	PT Panorama Transportasi Tbk	PANR	8797	22079	32921	47593	299452	227555	327852	592400	-290655	-205476	-294931	-544807	592756	618498	763350	1021716	1282055
10	PT Telekomunikasi Indonesia	TLKM	21416000	20857000	24228000	20402000	61836000	119275000	27941000	36574000	-40420000	-98418000	-37130000	-16172000	96810417	100501000	103054000	111369000	127951000
11	PT Timah Tbk	TINS	1127327	1268085	646639	549697	1826685	1764341	1306110	1161537	-699358	-496256	-659471	-611840	5182075	5881108	6569807	6101007	7883294
12	PT United Tractors Tbk	UNTR	3924382	5863471	5860188	6254474	13826612	28570364	13064347	22197825	-9902230	-22706893	-7204159	-15943351	18501529	29700914	47440062	50300633	57362244

DATA PERHITUNGAN DISCRETIONARY ACCRUALS

1/At-1				TACC/At-1				REV					DREV				REC				
2010	2011	2012	2013	2010	2011	2012	2013	2009	2010	2011	2012	2013	2010	2011	2012	2013	2009	2010	2011	2012	2013
0.000000101	0.000000081	0.000000066	0.000000051	-0.539	-0.467	-0.389	-0.059	6487113	8744300	10346433	10449886	11298322	2257187	1602133	103453	848436	1481809	1579884	1647343	1721967	2152369
0.000000213	0.000000179	0.000000144	0.000000113	-0.761	-0.690	-0.591	-0.508	5681068	6255109	7363659	8277485	10701988	574041	1108550	913826	2424503	724752	791967	921741	1060509	122767
0.000000004	0.000000031	0.000000040	0.000000064	0.000	-0.015	-0.001	-0.016	9631762	13109304	16194023	25479335	32129282	3477542	3084719	9285312	6649947	925490	1069460	446162	554989	697842
0.000000088	0.000000081	0.000000082	0.000000110	-0.071	-0.064	-0.033	-0.031	2742600	2765100	3195451	2360975	2072643	22500	430351	-834476	-288332	94500	102300	106200	95067	76875
0.000000124	0.000000115	0.000000087	0.000000079	-0.234	-0.451	-0.374	-0.291	8947854	7909154	10581570	11594057	11209219	-1038700	2672416	1012487	-384838	1505459	997178	1180195	1545556	1427572
0.000000007	0.000000007	0.000000046	0.000000040	-0.073	-0.016	-0.116	-0.051	17860373	19534331	28362072	34724689	37160765	1673958	8827741	6362617	2436076	1066610	1253521	1348927	1394710	1399813
0.000000834	0.000000918	0.000000634	0.000000671	-0.029	-0.340	-0.451	-0.243	1508359	1668192	2381875	2438941	2178763	159833	713683	57066	-260178	123080	117919	210197	224423	169335
0.000000056	0.000000054	0.000000048	0.000000040	-0.041	-0.033	-0.454	-0.343	3992347	4306106	6485772	9070219	1084979	313759	2179666	2584447	-7985240	19365	22741	101985	155529	150882
0.000001687	0.000001617	0.000001310	0.000000979	-0.490	-0.332	-0.386	-0.533	1137390	1683088	2009509	2554433	1693743	545698	326421	544924	-860690	98535	103339	156747	228139	248441
0.000000010	0.000000010	0.000000010	0.000000009	-0.418	-0.979	-0.036	-0.145	59925000	68629000	71253000	77143000	82967000	8704000	2624000	5890000	5824000	4083296	4344000	4915000	5223000	6026000
0.000000193	0.000000170	0.000000152	0.000000164	-0.135	-0.084	-0.100	-0.100	7501761	8339254	8749617	7822560	8391756	837493	410363	-927057	569196	482967	865844	505326	470560	1055178
0.000000054	0.000000034	0.000000021	0.000000020	-0.535	-0.765	-0.152	-0.317	30186753	37323872	55052562	55953915	51012385	7137119	17728690	901353	-4941530	3719615	5214881	9832677	9667707	11814937

DATA PERHITUNGAN DISCRETIONARY ACCRUALS

DREC				(DREV-DREC)/At-1				PPE				PPE/At-1			
2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013	2010	2011	2012	2013
98075	67459	74624	430402	0.217	0.125	0.002	0.021	2952397	2980742	4663449	6700156	0.297	0.242	0.307	0.340
67215	129774	138768	-937742	0.108	0.175	0.111	0.379	985029	1547831	2084184	3182962	0.209	0.277	0.299	0.358
143970	-623298	108827	142853	0.013	0.117	0.364	0.416	11767646	2552840	2663456	2578293	0.045	0.080	0.106	0.165
7800	3900	-11133	-18192	0.001	0.035	-0.067	-0.030	7527100	10630440	7423292	7610678	0.659	0.861	0.608	0.841
-508281	183017	365361	-117984	-0.066	0.286	0.056	-0.021	917395	1139424	1853447	2803393	0.114	0.131	0.161	0.220
186911	95406	45783	5103	0.010	0.064	0.289	0.097	56025089	6297658	7980791	8630988	0.378	0.046	0.365	0.343
-5161	92278	14226	-55088	0.138	0.570	0.027	-0.138	240833	239356	335510	316573	0.201	0.220	0.213	0.212
3376	79244	53544	-4647	0.017	0.114	0.121	-0.322	297810	397099	422507	442851	0.017	0.022	0.020	0.018
4804	53408	71392	20302	0.913	0.441	0.620	-0.862	319454	344795	448009	501392	0.539	0.557	0.587	0.491
260704	571000	308000	803000	0.087	0.020	0.054	0.045	75832000	74897000	77047000	86761000	0.783	0.745	0.748	0.779
382877	-360518	-34766	584618	0.088	0.131	-0.136	-0.003	1361918	1515559	1722798	1888603	0.263	0.258	0.262	0.310
1495266	4617796	-164970	2147230	0.305	0.441	0.022	-0.141	13261374	13670208	15196476	14574384	0.717	0.460	0.320	0.290