

LAMPIRAN I
Hasil Perhitungan Ukuran Perusahaan

NO	Nama Perusahaan	Tahun	Total Aset (Rp)	Ln Total Asset
1	Indofarma Tbk	2013	1.294.510.669.195	27,8892
		2014	1.248.343.275.406	27,8528
		2015	1.533.708.564.241	28,0587
2	Indal Aluminium Industry Tbk	2013	765.881.409.376	27,3643
		2014	897.281.657.710	27,5226
		2015	1.330.259.296.537	27,9164
3	KMI Wire and Cable Tbk	2013	1.337.022.291.951	27,9215
		2014	1.337.351.473.763	27,9217
		2015	1.551.799.840.976	28,0704
4	Lion Metal Works Tbk	2013	498.567.897.161	26,9350
		2014	600.102.716.315	27,1204
		2015	639.330.150.373	27,1837
5	Langgeng Makmur Industry Tbk	2013	822.189.506.877	27,4352
		2014	808.892.238.344	27,4189
		2015	793.093.512.600	27,3992
6	Gunawan Dianjaya Steel Tbk	2013	1.191.496.619.152	27,8062
		2014	1.354.622.569.945	27,9345
		2015	1.183.934.183.257	27,7999
7	Lionmesh Prima Tbk	2013	141.697.598.705	25,6770
		2014	139.915.598.255	25,6643
		2015	133.782.751.041	25,6195
8	Suparma Tbk	2013	1.767.105.818.949	28,2004
		2014	2.091.957.078.669	28,3691
		2015	2.185.464.365.772	28,4128
9	Sunson Textile Manufacturer Tbk	2013	801.866.397.035	27,4102
		2014	773.663.346.934	27,3744
		2015	721.884.167.684	27,3051
10	Nusantara Inti Corpora Tbk	2013	459.118.935.528	26,8526
		2014	440.727.374.151	26,8117
		2015	460.539.382.206	26,8557
11	Cahaya Kalbar Tbk	2013	1.069.627.299.747	27,6983
		2014	1.284.150.037.341	27,8811
		2015	1.485.826.210.015	28,0270
12	Sekar Laut Tbk	2013	301.989.488.699	26,4337
		2014	331.574.891.637	26,5271

		2015	377.110.748.359	26,6558
13	Ultrajaya Milk Industry and Trading Company Tbk	2013	2.811.620.982.142	28,6648
		2014	2.917.083.567.355	28,7016
		2015	3.539.995.910.248	28,8951
14	Martina Berto Tbk	2013	611.769.745.328	27,1396
		2014	619.383.082.066	27,1520
		2015	648.899.377.240	27,1985
15	Mustika Ratu Tbk	2013	439.583.727.200	26,8091
		2014	498.786.376.745	26,9354
		2015	497.090.038.108	26,9320
16	Ekadharma International Tbk	2013	345.382.428.491	26,5679
		2014	411.726.182.748	26,7436
		2015	389.691.595.500	26,6886
17	Champion Pasific Indonesia Tbk	2013	314988024203	26,4758
		2014	350619526939	26,5830
		2015	383936040590	26,6737
18	Intan Wijaya International Tbk	2013	135.754.614.372	25,6341
		2014	147.755.842.523	25,7188
		2015	169.546.066.314	25,8564
19	Japfa Comfeed Indonesia Tbk	2013	14.935.696.000.000	30,3348
		2014	15.758.959.000.000	30,3884
		2015	17.159.466.000.000	30,4736
20	Kabelindo Murni Tbk	2013	654.296.256.935	27,2068
		2014	647249655440	27,1960
		2015	654385717061	27,2070
21	Kedawung Setia Industrial Tbk	2013	855.090.069.764	27,4745
		2014	960.332.553.887	27,5905
		2015	1.177.093.668.866	27,7941
22	Malindo Feedmill Tbk	2013	2.212.702.117.000	28,4252
		2014	3.530.183.618.000	28,8924
		2015	3.962.068.064.000	29,0078
23	Industri Jamu dan Farmasi Sido Muncul Tbk	2013	2.955.458.000.000	28,7147
		2014	2.820.273.000.000	28,6679
		2015	2.796.111.000.000	28,6593
24	Mandom Indonesia Tbk	2013	1.473.919.541.356	28,0189
		2014	1.863.679.837.324	28,2536
		2015	2.082.096.848.703	28,3644
25	Trisula International Tbk	2013	475.381.602.732	26,8874
		2014	521.920.090.728	26,9808

		2015	574.346.433.075	27,0765
26	Trias Sentosa Tbk	2013	3.260.919.505.192	28,8130
		2014	3.261.285.495.052	28,8131
		2015	3.357.359.499.954	28,8422
27	Voksel Electric Tbk	2013	1.958.478.794.072	28,3032
		2014	1.557.960.734.712	28,0744
		2015	1.536.244.634.556	28,0604
28	Wismilak Inti Makmur Tbk	2013	1.232.930.133.158	27,8404
		2014	1.334.544.790.387	27,9196
		2015	1.342.700.045.391	27,9257
29	Yana Prima Hasta Persada Tbk	2013	614.051.209.388	27,1433
		2014	320.882.480.510	26,4943
		2015	279.189.768.587	26,3552
30	Arwana Citra Mulia Tbk	2013	1.135.244.802.060	27,7579
		2014	1.259.938.133.543	27,8621
		2015	1.430.779.475.454	27,9892
31	Inti Keramik Alam Asri Industri Tbk	2013	482.057.048.870	26,9013
		2014	518.546.655.125	26,9743
		2015	390.042.617.783	26,6895
32	Keramika Indonesia Assosiasi Tbk	2013	2.270.904.910.518	28,4512
		2014	2.268.246.639.101	28,4500
		2015	2.124.390.696.519	28,3845
33	Pelangi Indah Canindo Tbk	2013	621.400.236.614	27,1552
		2014	626.626.507.164	27,1636
		2015	605.788.310.444	27,1298
34	Holcim Indonesia Tbk	2013	14.894.990.000.000	30,3320
		2014	17.199.304.000.000	30,4759
		2015	17.321.565.000.000	30,4830

Sumber Data : 2016 yang diolah

LAMPIRAN II
Hasil Perhitungan Beban Pajak Tangguhan
Beban Pajak Tangguhan / Total Aktiva t-1

No	Nama Perusahaan	Tahun	Pajak Tangguhan (Rp)	Aktiva tahun sebelumnya (RP)	BBPT
1	Indofarma Tbk	2013	-8.810.151.948	1.188.618.790.410	- 0,0074
		2014	5.832.403.440	1.294.510.669.195	- 0,0045
		2015	4.026.321.318	1.249.763.660.131	- 0,0032
2	Indal Aluminium Industry Tbk	2013	-1.622.253.070	612.224.219.835	- 0,0026
		2014	-1.959.012.123	765.881.409.376	- 0,0026
		2015	3.385.069.062	893.663.745.450	- 0,0038
3	KMI Wire and Cable Tbk	2013	-3.853.227.050	1.161.698.219.225	- 0,0033
		2014	-2.275.226.331	1.337.022.291.951	- 0,0017
		2015	-1.040.196.022	1.340.881.252.563	- 0,0008
4	Lion Metal Works Tbk	2013	-1.035.260.103	433.497.042.140	- 0,0024
		2014	-1.112.594.286	498.567.897.161	- 0,0022
		2015	-1.419.730.224	605.165.911.239	- 0,0023
5	Langgeng Makmur Industry Tbk	2013	-1.979.041.160	815.153.025.335	- 0,0024
		2014	-1.304.396.134	822.189.506.877	- 0,0016
		2015	2.905.643.494	808.892.238.344	- 0,0036
6	Gunawan Dianjaya Steel Tbk	2013	1.431.195.781	1.163.971.056.842	- 0,0012
		2014	-4.979.839.268	1.191.496.619.152	- 0,0042
		2015	18.133.395.026	1.357.932.144.522	- 0,0134
7	Lionmesh Prima Tbk	2013	74.776.013	128.547.715.366	- 0,0006
		2014	-91.302.419	141.697.598.705	- 0,0006
		2015	517.174.985	141.034.984.628	- 0,0037
8	Suparma Tbk	2013	-7.649.495.913	1.664.353.264.549	- 0,0046
		2014	1.807.702.851	1.767.105.818.949	- 0,0010

		2015	14.218.505.978	2.091.957.078.669	0,0068
9	Sunson Textile Manufacturer Tbk	2013	-3.567.497.444	810.275.583.968	0,0044
		2014	-3.855.727.190	801.866.397.035	0,0048
		2015	-3.055.288.895	773.663.346.934	0,0039
10	Nusantara Inti Corpora Tbk	2013	-270.956.175	379.900.742.389	0,0007
		2014	-176.786.264	459.118.935.528	0,0004
		2015	-108.259.352	440.522.832.644	0,0002
11	Cahaya Kalbar Tbk	2013	-1.606.645.376	1.027.692.718.504	0,0016
		2014	1.107.580.133	1.069.627.299.747	0,0010
		2015	-725.133.209	1.284.150.037.341	0,0006
12	Sekar Laut Tbk	2013	-1.067.130.900	249.746.467.756	0,0043
		2014	-1.949.234.026	301.989.488.699	0,0065
		2015	-1.310.568.375	336.932.338.819	0,0039
13	Ultrajaya Milk Industry and Trading Company Tbk	2013	11.072.317.291	2.420.793.382.029	0,0046
		2014	20.895.075.351	2.811.620.982.142	0,0074
		2015	17.013.196.050	2.918.133.278.435	0,0058
14	Martina Berto Tbk	2013	1.585.358.211	609.494.013.942	0,0026
		2014	1.662.446.452	611.769.745.328	0,0027
		2015	2.776.670.972	623.002.100.394	0,0045
15	Mustika Ratu Tbk	2013	-3.317.078.415	455.472.778.210	0,0073
		2014	-552.307.103	439.583.727.200	0,0013
		2015	-2.798.213.196	500.138.658.228	0,0056
16	Ekadharna International Tbk	2013	-395.219.997	273.893.467.429	0,0014
		2014	3.349.096.637	345.382.428.491	0,0097
		2015	1.095.079.183	411.726.182.748	0,0027

17	Champion Pacific Indonesia Tbk	2013	679.047.964	312.342.760.278	0,0022
		2014	1.259.786.778	314.988.024.203	0,0040
		2015	-6.046.210.351	350.619.526.939	0,0172
18	Intan Wijaya International Tbk	2013	359.007.284	132.278.839.079	0,0027
		2014	429.659.603	135.754.614.372	0,0032
		2015	1.245.932.343	147.755.842.523	0,0084
19	Japfa Comfeed Indonesia Tbk	2013	2.033.000.000	10.961.464.000.000	0,0002
		2014	6.796.000.000	14.935.696.000.000	0,0005
		2015	-4.353.000.000	15.758.959.000.000	0,0003
20	Kabelindo Murni Tbk	2013	80.739.970	722.941.339.245	0,0001
		2014	-300.026.068	654.296.256.935	0,0005
		2015	-1.121.147.129	647.249.655.440	0,0017
21	Kedawang Setia Industrial Tbk	2013	-1.974.738.188	570.564.051.755	0,0035
		2014	-37.732.770	855.090.069.764	0,0000
		2015	-414.157.525	960.332.553.887	0,0004
22	Malindo Feedmill Tbk	2013	10.665.118.000	1.799.881.575.000	0,0059
		2014	31.424.891.000	2.212.702.117.000	0,0142
		2015	33.589.656.000	3.530.183.618.000	0,0095
23	Industri Jamu dan Farmasi Sido Muncul Tbk	2013	2.721.000.000	2.150.999.000.000	0,0013
		2014	4.150.000.000	2.955.458.000.000	0,0014
		2015	-2.123.000.000	2.820.273.000.000	0,0008
24	Mandom Indonesia Tbk	2013	-3.823.236.671	1.261.572.952.461	0,0030
		2014	-2.887.992.212	1.473.919.541.356	0,0020
		2015	260.261.730	1.863.679.837.324	0,0001
25	Trisula International Tbk	2013	-116.287.691	366.248.271.960	0,0003
		2014	-2.728.769.145	475.381.602.732	0,0057
		2015	-3.133.963.664	521.920.090.728	0,0060
26	Trias Sentosa	2013	33.208.231.800	2.188.129.039.119	0,0152

	Tbk	2014	11.769.659.203	3.260.919.505.192	0,0036
		2015	8.379.068.196	3.261.285.495.052	0,0026
27	Voksel Electric Tbk	2013	3.048.868.817	1.698.078.355.471	0,0018
		2014	29.874.516.484	1.958.478.794.072	0,0153
		2015	-974.440.560	1.557.960.734.712	0,0006
28	Wismilak Inti Makmur Tbk	2013	1.070.878.533	1.207.251.153.900	0,0009
		2014	-1.438.378.309	1.232.930.133.158	0,0012
		2015	-2.005.147.192	1.334.544.790.387	0,0015
29	Yana Prima Hasta Persada Tbk	2013	-259.377.491	349.438.243.276	0,0007
		2014	-506.267.470	614.051.209.388	0,0008
		2015	-174.284.717	320.882.480.510	0,0005
30	Arwana Citra Mulia Tbk	2013	1.281.229.674	937.359.770.277	0,0014
		2014	-1.031.884.430	1.135.244.802.060	0,0009
		2015	653.977.624	1.259.938.133.543	0,0005
31	Inti Keramik Alam Asri Industri Tbk	2013	-446.618.589	507.425.275.145	0,0009
		2014	-239.034.093	482.057.048.870	0,0005
		2015	-232.376.594	518.546.655.125	0,0004
32	Keramika Indonesia Assosiasi Tbk	2013	-5.072.513.577	2.143.814.884.435	0,0024
		2014	3.632.272.768	2.270.904.910.518	0,0016
		2015	44.347.231.493	2.268.246.639.101	0,0196
33	Pelangi Indah Canindo Tbk	2013	2.797.478.667	594.616.098.268	0,0047
		2014	-274.396.578	621.400.236.614	0,0004
		2015	930.100.188	626.626.507.164	0,0015
34	Holcim Indonesia Tbk	2013	22.650.000.000	12.168.517.000.000	0,0019
		2014	20.117.000.000	14.894.990.000.000	0,0014
		2015	-6.383.000.000	17.199.304.000.000	0,0004

Sumber Data : 2016 yang diolah

LAMPIRAN III
Hasil Perhitungan *Leverage*
Total Hutang / Total Aset

No	Nama Perusahaan	Tahun	Total Asset (Rp)	Total Hutang (Rp)	LEV
1	Indofarma Tbk	2013	1.294.510.669.195	703.717.301.306	0,5436
		2014	1.248.343.275.406	662.061.635.028	0,5304
		2015	1.533.708.564.241	940.999.667.498	0,6135
2	Indal Aluminium Industry Tbk	2013	765.881.409.376	639.563.606.250	0,8351
		2014	893.663.745.450	771.921.558.950	0,8638
		2015	1.330.259.296.537	1.090.438.393.880	0,8197
3	KMI Wire and Cable Tbk	2013	1.337.022.291.951	450.372.591.220	0,3368
		2014	1.340.881.252.563	414.243.649.312	0,3089
		2015	1.551.799.840.976	524.437.909.934	0,3380
4	Lion Metal Works Tbk	2013	498.567.897.161	82.783.559.318	0,1660
		2014	605.165.911.239	179.232.241.844	0,2962
		2015	639.330.150.373	184.525.318.627	0,2886
5	Langgeng Makmur Industry Tbk	2013	822.189.506.877	424.769.313.259	0,5166
		2014	793.093.512.600	413.237.817.893	0,5210
		2015	808.892.238.344	391.881.675.091	0,4845
6	Gunawan Dianjaya Steel Tbk	2013	1.191.496.619.152	307.084.100.134	0,2577
		2014	1.357.932.144.522	497.413.152.962	0,3663
		2015	1.183.934.183.257	379.524.183.280	0,3206
7	Lionmesh Prima Tbk	2013	141.697.598.705	31.229.504.329	0,2204
		2014	141.034.984.628	28.441.933.937	0,2017
		2015	133.782.761.041	21.341.373.897	0,1595
8	Suparma Tbk	2013	1.767.105.818.949	1.011.571.248.744	0,5724
		2014	2.091.957.078.669	1.296.175.354.250	0,6196
		2015	2.185.464.365.772	1.390.005.205.106	0,6360
9	Sunson Textile Manufacturer Tbk	2013	801.866.397.035	530156259856	0,6612
		2014	773.663.346.934	515.532.106.459	0,6664
		2015	721.884.167.684	477.792.694.823	0,6619
10	Nusantara Inti Corpora Tbk	2013	459.118.935.528	217.861.673.225	0,4745
		2014	460.539.382.206	198280335744	0,4305
		2015	440.522.832.644	217.565.067.467	0,4939
11	Cahaya Kalbar Tbk	2013	1.069.627.299.747	541.352.365.829	0,5061
		2014	1.284.150.037.341	746.598.865.219	0,5814
		2015	1.485.826.210.015	845.932.695.663	0,5693
12	Sekar Laut	2013	301.989.488.699	162.339.135.063	0,5376

	Tbk	2014	336.932.338.819	199.636.573.747	0,5925
		2015	377.110.748.359	225.066.080.248	0,5968
13	Ultrajaya Milk Industry and Trading Company Tbk	2013	2.811.620.982.142	796.474.448.056	0,2833
		2014	2.918.133.278.435	644.827.122.017	0,2210
		2015	3.539.995.910.248	742.490.216.326	0,2097
14	Martina Berto Tbk	2013	611.769.745.328	160.451.280.610	0,2623
		2014	623.002.100.394	180.110.021.474	0,2891
		2015	648.899.377.240	214.685.781.274	0,3308
15	Mustika Ratu Tbk	2013	439.583.727.200	61.792.400.163	0,1406
		2014	500.138.658.228	121.183.242.779	0,2423
		2015	497.090.038.108	120.064.018.299	0,2415
16	Ekadharma International Tbk	2013	345.382.428.491	105.893.942.734	0,3066
		2014	411.726.182.748	143.820.128.736	0,3493
		2015	389.691.595.500	97.730.178.889	0,2508
17	Champion Pasific Indonesia Tbk	2013	314.988.024.203	89.003.869.709	0,2826
		2014	350.619.526.939	92.945.504.329	0,2651
		2015	383.936.040.590	73.471.782.127	0,1914
18	Intan Wijaya International Tbk	2013	135.754.614.372	10.050.376.983	0,0740
		2014	147.755.842.523	11.328.447.922	0,0767
		2015	169.546.066.314	15.494.757.317	0,0914
19	Japfa Comfeed Indonesia Tbk	2013	14.935.696.000.000	9.672.368.000.000	0,6476
		2014	15.758.959.000.000	10.579.414.000.000	0,6713
		2015	17.159.466.000.000	11.049.774.000.000	0,6439
20	Kabelindo Murni Tbk	2013	654.296.256.935	384.632.097.122	0,5879
		2014	647.249.655.440	356.961.782.297	0,5515
		2015	654.385.717.061	357.910.337.055	0,5469
21	Kedawung Setia Industrial Tbk	2013	855.090.069.764	498.224.954.613	0,5827
		2014	960.332.553.887	588.299.859.463	0,6126
		2015	1.177.093.668.866	798.172.379.792	0,6781
22	Malindo Feedmill Tbk	2013	2.212.702.117.000	1.351.915.503.000	0,6110
		2014	3.530.183.618.000	2.449.714.632.000	0,6939
		2015	3.962.068.064.000	2.413.482.767.000	0,6091
23	Industri Jamu dan Farmasi Sido Muncul Tbk	2013	2.955.458.000.000	326.051.000.000	0,1103
		2014	2.820.273.000.000	195.093.000.000	0,0692
		2015	2.796.111.000.000	197.797.000.000	0,0707

24	Mandom Indonesia Tbk	2013	1.473.919.541.356	282.961.770.795	0,1920
		2014	1.863.679.837.324	611.508.876.121	0,3281
		2015	2.082.096.848.703	367.225.370.670	0,1764
25	Trisula International Tbk	2013	475.381.602.732	166.702.353.369	0,3507
		2014	521.920.090.728	213.369.013.290	0,4088
		2015	574.346.433.075	245.138.356.170	0,4268
26	Trias Sentosa Tbk	2013	3.260.919.505.192	1.551.242.364.818	0,4757
		2014	3.261.285.495.052	1.504.845.098.173	0,4614
		2015	3.357.359.499.954	1.400.438.809.900	0,4171
27	Voksel Electric Tbk	2013	1.958.478.794.072	1.354.581.302.107	0,6916
		2014	1.557.960.734.712	1.054.188.282.958	0,6766
		2015	1.536.244.634.556	1.026.591.706.684	0,6682
28	Wismilak Inti Makmur Tbk	2013	1.232.930.133.158	447.651.956.356	0,3631
		2014	1.334.544.790.387	488.154.387.359	0,3658
		2015	1.342.700.045.391	398.991.064.485	0,2972
29	Yana Prima Hasta Persada Tbk	2013	614.051.209.388	443.067.408.288	0,7215
		2014	320.882.480.510	160.166.730.482	0,4991
		2015	279.189.768.587	128.790.247.858	0,4613
30	Arwana Citra Mulia Tbk	2013	1.135.244.802.060	366.754.918.531	0,3231
		2014	1.259.938.133.543	349.995.874.987	0,2778
		2015	1.430.779.475.454	536.050.998.398	0,3747
31	Inti Keramik Alam Asri Industri Tbk	2013	482.057.048.870	276648973235	0,5739
		2014	518.546.655.125	339205569170	0,6541
		2015	390.042.617.783	321009676687	0,8230
32	Keramika Indonesia Assosiasi Tbk	2013	2.270.904.910.518	223.804.349.608	0,0986
		2014	2.268.246.639.101	249.533.735.885	0,1100
		2015	2.124.390.696.519	310.906.059.952	0,1464
33	Pelangi Indah Canindo Tbk	2013	621.400.236.614	406.365.304.333	0,6540
		2014	626.626.507.164	396.102.056.004	0,6321
		2015	605.788.310.444	358.697.326.131	0,5921
34	Holcim Indonesia Tbk	2013	14.894.990.000.000	6.122.043.000.000	0,4110
		2014	17.199.304.000.000	8.617.335.000.000	0,5010
		2015	17.321.565.000.000	8.871.708.000.000	0,5122

Sumber Data : 2016 yang diolah

LAMPIRAN IV
 Hasil Perhitungan Manajemen Laba
 $TACit=(Nit-CFOit)$ $DAit=(TACit/Penjualan\ it)-(TACit-1/Penjualan\ it-1)$

N O	Nama Perusahaan	Tahun	NI (Rp)	CFO (Rp)	TAC (Rp)	Sales (Rp)	TAC/Sales	DA
1	Indofarma Tbk	2012	42.385.114.981	-41.641.626.936	84.026.741.917	1.156.050.256.720	0,0727	
		2013	-54.222.595.302	-141.616.973.090	87.394.377.788	1.337.498.191.710	0,0653	-0,0073
		2014	1.440.337.677	148.726.901.608	-147.286.563.931	1.381.436.578.115	-0,1066	-0,1720
		2015	6.565.707.419	134.284.985.659	-127.719.278.240	1.621.898.667.657	-0,0787	0,0279
2	Indal Aluminium Industry Tbk	2012	23.155.488.541	-99.406.551.083	122.562.039.624	582.654.361.422	0,2104	
		2013	5.019.540.731	77.754.740.234	-72.735.199.503	640.702.671.875	-0,1135	-0,3239
		2014	22.415.476.342	42.164.840.053	-19.749.363.711	933.462.438.255	-0,0212	0,0924
		2015	28.615.673.167	47.011.856.454	-18.396.183.287	1.384.675.922.166	-0,0133	0,0079
3	KMI Wire and Cable Tbk	2012	125.181.635.828	9.504.674.795	115.676.961.033	2.273.197.243.380	0,0509	
		2013	73.530.280.777	-27.123.241.057	100.653.521.834	2.572.350.076.614	0,0391	-0,0118
		2014	72.026.856.790	170.079.674.604	-98.052.817.814	2.384.078.038.239	-0,0411	-0,0803
		2015	115.371.098.970	46.127.980.815	69.243.118.155	2.662.038.531.021	0,0260	0,0671
4	Lion Metal Works Tbk	2012	85.373.721.654	66.606.219.113	18.767.502.541	333.921.950.207	0,0562	
		2013	64.761.350.816	52.556.704.619	12.204.646.197	333.674.349.966	0,0366	-0,0196
		2014	48.712.977.670	60.865.531.678	-12.152.554.008	377.622.622.150	-0,0322	-0,0688
		2015	46.018.637.487	59.304.153.529	-13.285.516.042	389.251.192.409	-0,0341	-0,0019
5	Langgeng Makmur Industry Tbk	2012	2.340.674.019	-14.434.800.236	16.775.474.255	598.259.974.490	0,0280	
		2013	-12.040.411.197	-28.721.183.892	16.680.772.695	676.111.070.762	0,0247	-0,0034
		2014	1.746.709.496	7.786.642.389	-6.039.932.893	513.547.309.970	-0,0118	-0,0364

		2015	3.968.046.308	16.467.774.299	-12.499.727.991	452.693.585.202	-0,0276	-0,0159
6	Gunawan Dianjaya Steel Tbk	2012	46.591.042.719	370.214.801.681	-323.623.758.962	1.647.928.004.308	-0,1964	
		2013	91.885.687.801	192.924.779.196	-101.039.091.395	1.410.117.393.010	-0,0717	0,1247
		2014	-13.563.964.940	220.244.499.811	-233.808.464.751	1.215.611.781.842	-0,1923	-0,1207
		2015	-55.212.703.852	-39.316.274.672	-15.896.429.180	913.792.626.540	-0,0174	0,1749
7	Lionmesh Prima Tbk	2012	41.282.515.026	10.588.729.023	30.693.786.003	223.079.062.667	0,1376	
		2013	14.382.899.194	13.814.790.256	568.108.938	256.210.760.822	0,0022	-0,1354
		2014	7.605.091.176	9.999.770.412	-2.394.679.236	249.072.012.369	-0,0096	-0,0118
		2015	1.944.443.395	10.910.801.951	-8.966.358.556	174.598.965.938	-0,0514	-0,0417
8	Suparma Tbk	2012	39.893.050.885	27.880.708.966	12.012.341.919	1.274.793.105.314	0,0094	
		2013	-23.856.512.660	73.269.743.170	-97.126.255.830	1.395.838.227.179	-0,0696	-0,0790
		2014	48.961.046.055	32.968.578.086	15.992.467.969	1.550.810.295.608	0,0103	0,0799
		2015	-42.597.342.144	85.999.470.922	-128.596.813.066	1.621.516.334.166	-0,0793	-0,0896
9	Sunson Textile Manufacture r Tbk	2012	-14.137.186.803	54.293.542.148	-68.430.728.951	554.471.435.919	-0,1234	
		2013	-13.228.135.718	83.498.266.987	-96.726.402.705	573.748.747.725	-0,1686	-0,0452
		2014	-14.048.178.774	39.556.169.947	-53.604.348.721	519.854.661.831	-0,1031	0,0655
		2015	-10.462.177.146	29.295.185.872	-39.757.363.018	506.180.498.366	-0,0785	0,0246
10	Nusantara Inti Corpora Tbk	2012	352.726.678	10.862.219.654	-10.509.492.976	88.465.983.753	-0,1188	
		2013	831.855.726	2.050.933.566	-1.219.077.840	101.886.214.646	-0,0120	0,1068
		2014	352.883.734	26.832.155.682	-26.479.271.948	102.448.044.300	-0,2585	-0,2465
		2015	385.953.128	-24.744.623.459	25.130.576.587	118.260.140.704	0,2125	0,4710
11	Cahaya Kalbar Tbk	2012	54.344.237.476	178.453.350.790	-124.109.113.314	1.123.519.657.631	-0,1105	
		2013	65.068.958.558	19.608.725.450	45.460.233.108	2.531.881.182.546	0,0180	0,1284
		2014	41.001.414.954	-147.806.952.847	188.808.367.801	3.701.868.790.192	0,0510	0,0330

		2015	106.549.446.980	168.614.370.234	-62.064.923.254	3.485.733.830.354	-0,0178	-0,0688
12	Sekar Laut Tbk	2012	7.962.693.771	15.259.831.786	-7.297.138.015	401.724.215.506	-0,0182	
		2013	11.440.014.188	26.893.558.457	-15.453.544.269	567.048.547.543	-0,0273	-0,0091
		2014	16.855.973.113	23.398.218.902	-6.542.245.789	681.419.524.161	-0,0096	0,0177
		2015	20.066.791.849	29.666.923.359	-9.600.131.510	745.107.731.208	-0,0129	-0,0033
13	Ultrajaya Milk Industry and Trading Company Tbk	2012	353.431.619.485	500.334.201.664	-146.902.582.179	2.809.851.307.439	-0,0523	
		2013	325.127.420.664	195.989.263.645	129.138.157.019	3.460.231.249.075	0,0373	0,0896
		2014	283.061.430.451	128.022.639.236	155.038.791.215	3.916.789.366.423	0,0396	0,0023
		2015	523.100.215.029	669.463.282.892	-146.363.067.863	4.393.932.684.171	-0,0333	-0,0729
14	Martina Berto Tbk	2012	45.523.078.819	-13.923.794.275	59.446.873.094	717.788.399.047	0,0828	
		2013	16.162.858.075	-2.863.783.370	19.026.641.445	641.284.586.295	0,0297	-0,0531
		2014	4.209.673.280	1.669.652.857	2.540.020.423	671.398.849.823	0,0038	-0,0259
		2015	-14.056.549.894	1.011.148.821	-15.067.698.715	694.782.752.351	-0,0217	-0,0255
15	Mustika Ratu Tbk	2012	30.751.407.882	12.708.802.342	18.042.605.540	458.197.338.824	0,0394	
		2013	-6.700.373.076	8.221.522.955	-14.921.896.031	358.127.545.503	-0,0417	-0,0810
		2014	7.054.710.411	-22.679.473.943	29.734.184.354	434.747.101.600	0,0684	0,1101
		2015	1.045.990.311	-8.272.888.090	9.318.878.401	428.092.732.505	0,0218	-0,0466
16	Ekadharna International Tbk	2012	36.197.747.370	28.582.923.169	7.614.824.201	385.037.050.333	0,0198	
		2013	39.450.652.821	23.212.236.950	16.238.415.871	418.668.758.096	0,0388	0,0190
		2014	40.985.863.205	4.641.305.865	36.344.557.340	526.573.620.057	0,0690	0,0302
		2015	47.040.256.456	100.935.448.358	-53.895.191.902	531.537.606.573	-0,1014	-0,1704
17	Champion Pasific	2012	44507701367	32191725185	12.315.976.182	556445856927	0,0221	
		2013	35.030.416.158	31.571.765.591	3.458.650.567	643.403.327.263	0,0054	-0,0168

	Indonesia Tbk	2014	55.155.278.768	25.762.820.842	29.392.457.926	737.863.227.409	0,0398	0,0345
		2015	51.416.184.307	80.061.208.533	-28.645.024.226	677.331.846.043	-0,0423	-0,0821
18	Intan Wijaya International Tbk	2012	4443840864	3340907066	1.102.933.798	64628362916	0,0171	
		2013	10.331.808.096	10.276.272.892	55.535.204	81.244.267.131	0,0007	-0,0164
		2014	11.056.884.369	-7.581.339.094	18.638.223.463	110.023.088.698	0,1694	0,1687
		2015	16.960.660.023	25.782.575.358	-8.821.915.335	136.668.408.270	-0,0645	-0,2340
19	Japfa Comfeed Indonesia Tbk	2012	1.074.577.000.00 0	296.845.000.000	777.732.000.000	17.832.702.000.00 0	0,0436	
		2013	640.637.000.000	175.820.000.000	464.817.000.000	21.412.085.000.00 0	0,0217	-0,0219
		2014	391.866.000.000	1.570.534.000.00 0	1.178.668.000.00 0	24.458.880.000.00 0	-0,0482	-0,0699
		2015	524.484.000.000	1.452.924.000.00 0	-928.440.000.000	25.022.913.000.00 0	-0,0371	0,0111
20	Kabelindo Murni Tbk	2012	23.833.078.478	-80.178.954.355	104.012.032.833	1.020.197.078.016	0,1020	
		2013	7.678.095.359	-106.551.188.953	114.229.284.312	1.032.787.438.869	0,1106	0,0087
		2014	20.498.841.379	6.098.895.903	14.399.945.476	919.537.870.594	0,0157	-0,0949
		2015	12.760.365.612	24.641.687.071	-11.881.321.459	967.710.339.797	-0,0123	-0,0279
21	Kedawung Setia Industrial Tbk	2012	36.837.060.793	50.465.006.251	-13.627.945.458	1.301.332.627.213	-0,0105	
		2013	36.002.772.194	85.343.533.207	-49.340.761.013	1.386.314.584.485	-0,0356	-0,0251
		2014	45.687.373.251	28.809.410.805	16.877.962.446	1.626.232.662.544	0,0104	0,0460
		2015	11.470.563.293	22.168.295.044	-10.697.731.751	1.713.946.192.967	-0,0062	-0,0166
22	Malindo Feedmill	2012	302.421.030.000	293.046.848.000	9.374.182.000	3.349.566.738.000	0,0028	
		2013	241.632.645.000	109.333.001.000	132.299.644.000	4.193.082.465.000	0,0316	0,0288

	Tbk	2014	-84.841.276.000	-301.780.493.000	216.939.217.000	4.502.078.127.000	0,0482	0,0166
		2015	-62.097.227.000	-26.280.191.000	-35.817.036.000	4.775.014.772.000	-0,0075	-0,0557
23	Industri Jamu dan Farmasi Sido Muncul Tbk	2012	387.538.000.000	-16.446.000.000	403.984.000.000	2.391.667.000.000	0,1689	
		2013	405.943.000.000	-54.114.000.000	460.057.000.000	2.372.364.000.000	0,1939	0,0250
		2014	417.511.000.000	432.896.000.000	-15.385.000.000	2.197.907.000.000	-0,0070	-0,2009
		2015	437.475.000.000	369.322.000.000	68.153.000.000	2.218.536.000.000	0,0307	0,0377
24	Mandom Indonesia Tbk	2012	150.373.851.969	250.453.743.262	-100.079.891.293	1.851.152.825.559	-0,0541	
		2013	160.148.465.833	253.851.906.566	-93.703.440.733	2.027.899.402.527	-0,0462	0,0079
		2014	544.474.278.014	123.551.162.065	420.923.115.949	2.308.203.551.971	0,1824	0,2286
		2015	175.828.646.432	120.781.612.127	55.047.034.305	2.314.889.854.074	0,0238	-0,1586
25	Trisula International Tbk	2012	44.393.034.558	3.685.573.499	40.707.461.059	558.886.515.975	0,0728	
		2013	48.195.237.468	22.942.969.215	25.252.268.253	670.290.947.164	0,0377	-0,0352
		2014	36.522.815.125	51.371.394	36.471.443.731	746.828.922.732	0,0488	0,0112
		2015	37.448.445.764	61.186.196.427	-23.737.750.663	859.743.472.895	-0,0276	-0,0764
26	Trias Sentosa Tbk	2012	61.453.058.755	76.503.968.063	-15.050.909.308	1.949.153.201.410	-0,0077	
		2013	32.965.552.359	135.466.939.215	-102.501.386.856	2.033.149.367.039	-0,0504	-0,0427
		2014	30.256.039.162	236.909.957.713	-206.653.918.551	2.507.884.797.367	-0,0824	-0,0320
		2015	25.314.103.403	135.020.261.491	-109.706.158.088	2.457.349.444.991	-0,0446	0,0378
27	Voksel Electric Tbk	2012	147.020.574.291	104.783.511.298	42.237.062.993	2.484.172.510.398	0,0170	
		2013	39.092.753.172	308.725.401.687	-269.632.648.515	2.510.817.836.680	-0,1074	-0,1244
		2014	-86.571.176.611	-72.598.588.767	-13.972.587.844	2.003.353.488.967	-0,0070	0,1004
		2015	277.107.966	16.054.543.972	-15.777.436.006	1.597.736.461.981	-0,0099	-0,0029
28	Wismilak Inti Makmur	2012	77.301.783.553	13.126.949.759	64.174.833.794	1.119.062.225.729	0,0573	
		2013	132.322.207.861	-45.910.615.406	178.232.823.267	1.588.022.200.150	0,1122	0,0549

	Tbk	2014	112.673.763.260	44.609.246.858	68.064.516.402	1.661.533.200.316	0,0410	-0,0713
		2015	131.081.111.587	62.869.126.110	68.211.985.477	1.839.419.574.956	0,0371	-0,0039
29	Yana Prima Hasta Persada Tbk	2012	16.472.534.252	-28.152.127.352	44.624.661.604	413.821.872.609	0,1078	
		2013	6.221.712.803	-14.058.689.866	20.280.402.669	439.680.589.423	0,0461	-0,0617
		2014	-9.578.404.252	52.054.364.496	-61.632.768.748	421.516.175.465	-0,1462	-0,1923
		2015	-10.316.229.299	33.677.132.098	-43.993.361.397	277.402.566.627	-0,1586	-0,0124
30	Arwana Citra Mulia Tbk	2012	158.684.349.130	237.695.889.064	-79.011.539.934	1.113.663.603.211	-0,0709	
		2013	237.697.913.883	278.878.036.499	-41.180.122.616	1.417.640.229.330	-0,0290	0,0419
		2014	261.879.784.046	238.937.995.916	22.941.788.130	1.609.758.677.687	0,0143	0,0433
		2015	71.209.943.348	111.918.147.182	-40.708.203.834	1.291.926.384.471	-0,0315	-0,0458
31	Inti Keramik Alam Asri Industri Tbk	2012	-39.675.848.691	4.586.061.337	-44.261.910.028	201.204.079.453	-0,2200	
		2013	-43.088.205.688	-11.911.956.774	-31.176.248.914	211.523.292.543	-0,1474	0,0726
		2014	-26.157.472.796	8.454.256.363	-34.611.729.159	262.321.356.543	-0,1319	0,0154
		2015	-108.888.289.285	-5.442.175.876	-103.446.113.409	141.199.773.647	-0,7326	-0,6007
32	Keramika Indonesia Assosiasi Tbk	2012	71.039.439.692	133.092.041.487	-62.052.601.795	780.233.550.859	-0,0795	
		2013	75.360.306.268	202.177.490.839	-126.817.184.571	910.845.835.792	-0,1392	-0,0597
		2014	79.640.638.204	51.975.722.117	27.664.916.087	898.976.979.994	0,0308	0,1700
		2015	-163.719.244.899	-42.053.692.493	-121.665.552.406	800.392.438.557	-0,1520	-0,1828
33	Pelangi Indah Canindo Tbk	2012	11198712164	-25484273295	36.682.985.459	593266859163	0,0618	
		2013	15.921.927.303	-5.967.845.178	21.889.772.481	684.448.835.916	0,0320	-0,0299
		2014	16.226.153.752	24.408.903.218	-8.182.749.466	694.332.286.638	-0,0118	-0,0438
		2015	14.975.406.018	59.320.891.249	-44.345.485.231	699.310.599.565	-0,0634	-0,0516
34	Holcim Indonesia	2012	1.350.791.000.00 0	1.692.112.000.00 0	-341.321.000.000	9.011.076.000.000	-0,0379	

	Tbk				-			
		2013	952.305.000.000	2.262.247.000.00 0	1.309.942.000.00 0	9.686.262.000.000	-0,1352	-0,0974
		2014	659.867.000.000	1.709.438.000.00 0	1.049.571.000.00 0	9.483.612.000.000	-0,1107	0,0246
		2015	175.127.000.000	533.786.000.000	-358.659.000.000	9.239.022.000.000	-0,0388	0,0719

Sumber Data : 2016 yang diolah



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BERITA ACARA BIMBINGAN SKRIPSI

1. Nama Mahasiswa : **NUR AMPUNI**
2. NIM : 12440476
3. Program Studi : Akuntansi
4. Bidang : Akuntansi Keuangan
5. Alamat : Ds. Nglewan Sambit Ponorogo
6. Judul Skripsi : Pengaruh Asimetri Informasi, Ukuran Perusahaan, Dan Beban Pajak Tangguhan Terhadap Praktik Manajemen Laba (Studi Empiris Perusahaan Manufaktur Yang Terdaftar Di Bursa Efek Indonesia (BEI) Tahun 2012-2014)
7. Masa Pembimbingan : September 2015 s/d Agustus 2016
8. Tanggal Mengajukan Skripsi :
9. Konsultasi :

Tanggal Disetujui	BAB	Paraf Pembimbing
30/11-2015	Proposal, Perini	
8/12-2015	Proposal : Perini	
17/12-2015	ACC : Proposal	
20-12-2015	Revisi proposal	
25-12-2015	Revisi proposal	
5-JAN-2016	ACC proposal	
5-2-2016	Bab I : Perini	
9-2-2016	ACC Bab I	
19-2-2016	Bab II : Perini	
27-2-2016	Bab II : Perini	
10-3-2016	Bab II : ACC	
16-3-2016	Bab III : Perini	
24-3-2016	Bab III : Perini	
7-4-2016	Bab III : Perini (Bab II diterrak 1)	
12-4-2016	Bab III : ACC	
17-12-2016	Perini Bab IV	

Tanggal Disetujui	BAB	Paraf Pembimbing

10. Tanggal Selesai Penulisan Skripsi : _____
11. Keterangan Bimbingan Telah Selesai : _____
12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,



Dra. HJ. KHUSNATUL Z. W, SE, MM, AK
 NIK. 19670822 199705 12

Ponorogo, 23 Oktober 2015
 Dekan,



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Tanggal Disetujui	BAB	Paraf Pembimbing

- 10. Tanggal Selesai Penulisan Skripsi : _____
- 11. Keterangan Bimbingan Telah Selesai : _____
- 12. Telah Di Evaluasi/Di Uji Dengan Nilai : _____ (angka)
 _____ (huruf)

Pembimbing,



Dra. Hj. KHUSNATUL Z. W, SE, MM, Ak CA
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Ponorogo, 18 Januari 2017
 Dekan,



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