

LAMPIRAN

Lampiran 1

Data Penelitian

Data Penjualan Bersih, Beban Operasional, dan Pajak Penghasilan

N O	KODE PERUSAHA AN	TAH UN	PENJUALAN BERSIH	BEBAN OPERASIONAL	PAJAK PENGHASILAN
1	ADES	2016	887663000000	383242000000	5685000000
		2017	814490000000	371628000000	12853000000
		2018	804302000000	305421000000	17102000000
		2019	834330000000	288360000000	26294000000
		2020	673364000000	166137000000	32130000000
2	BUDI	2016	2467553000000	109409000000	14208000000
		2017	2510578000000	165086000000	15325000000
		2018	2647193000000	156142000000	21314000000
		2019	3003768000000	149098000000	19884000000
		2020	2725866000000	156980000000	22190000000
3	CEKA	2016	4115541761173	115105996296	36130823829
		2017	4257738486908	124172146680	35775052527
		2018	3629327583527	140575600851	30745155584
		2019	3120937098980	93549490824	69673049453
		2020	3634297273749	130564462228	51052197134
4	CINT	2016	327426146630	72012971064	7553603434
		2017	373955852243	88656796106	8670611306
		2018	370390736433	92291693956	8535926792
		2019	411783279013	103265970061	6675284777
		2020	330675687019	86818323819	6315900538
5	DLTA	2016	774968268000	246863906000	72538386000
		2017	777308328000	242666945000	89240218000
		2018	893006350000	254692973000	103118133000
		2019	827136727000	234847981000	94622038000
		2020	546336411000	235143082000	41238718000
6	DVLA	2016	1451356680000	598485528000	62333656000
		2017	1575647308000	683714243000	63898628000
		2018	1699657296000	677460788000	72191936000
		2019	1813020278000	680053858000	79466786000

		2020	1829699557000	727978554000	51996183000
7	GGRM	2016	76274147000000	6644400000000	2258454000000
		2017	83305925000000	7103026000000	2681165000000
		2018	95707663000000	7551057000000	2686174000000
		2019	110523819000000	7993256000000	3607032000000
		2020	114477311000000	7581497000000	2015404000000
8	HMSP	2016	95466657000000	7834324000000	4249218000000
		2017	99091484000000	8104470000000	4224272000000
		2018	106741891000000	8608863000000	4422851000000
		2019	106055176000000	9045894000000	4573910000000
		2020	92425210000000	8369079000000	2580088000000
9	ICBP	2016	36466069000000	5923159000000	1357953000000
		2017	35606593000000	5837090000000	1663388000000
		2018	38413407000000	5817629000000	1788004000000
		2019	42296703000000	7003896000000	2076943000000
		2020	46641048000000	8106983000000	2540073000000
10	INDF	2016	66750317000000	11156937000000	2532747000000
		2017	70186618000000	11121020000000	2497558000000
		2018	73394728000000	11038103000000	2485115000000
		2019	76592955000000	13075690000000	2846668000000
		2020	81731469000000	14095000000000	3674268000000
11	KAEF	2016	5811502656431	1479784404405	111427977007
		2017	6127479369403	1791957725462	118001844961
		2018	7454114741189	2596191418000	175933518561
		2019	9400535476000	3211857197000	22425049000
		2020	10006173023000	3326011792000	52933342000
12	KINO	2016	3493028761680	1165331956434	38202824881
		2017	3160637269263	1143690244075	31268949262
		2018	3611694059699	1407193752161	50269328831
		2019	4678868638822	1746892181085	120493436530
		2020	4024971042139	1719089475640	21494720414
13	KLBF	2016	19374230957505	6239606560940	740303526679
		2017	20182120166616	6467407877105	787935315388
		2018	21074306186027	6391294517998	809137704264
		2019	22633476361038	6656849207358	865015000888
		2020	23112654991224	6406021689697	828010058930
14	MERK	2016	1034806890000	327604119000	61073314000
		2017	582002470000	159208806000	12440810000
		2018	611958076000	168143986000	12830660000

		2019	744634530000	198814436000	47642385000
		2020	655847125000	185489235000	34097597000
15	MLBI	2016	3263311000000	775212000000	338057000000
		2017	3389736000000	700595000000	457953000000
		2018	3649615000000	537109000000	447105000000
		2019	3711405000000	575781000000	420553000000
		2020	1985009000000	449834000000	110853000000
16	MYOR	2016	18349959898358	2585180213045	457007141573
		2017	20816673946473	2514495367346	555930772581
		2018	24060802395725	3768761522641	621507918551
		2019	25026739472547	4744976395481	665062374247
		2020	24476953742651	4468194765530	585721765291
17	PYFA	2016	216951583953	125093414588	1907090128
		2017	223002490278	123160377592	2471878605
		2018	250445853364	137965394976	2869815788
		2019	247114772587	129282284079	3176104438
		2020	277398061739	134339588864	7537844514
18	SCPI	2016	2399834508000	154946819000	88347216000
		2017	2184623635000	133195420000	58126560000
		2018	2205541657000	178647882000	66012339000
		2019	1841268073000	165855671000	69334926000
		2020	2893298079000	155961172000	70322306000
19	SIDO	2016	2561806000000	508221000000	148557000000
		2017	2573840000000	558963000000	148090000000
		2018	2763292000000	616756000000	203988000000
		2019	3067434000000	663017000000	266146000000
		2020	3335411000000	692989000000	265532000000
20	SKBM	2016	1501115928446	128067416563	8264494258
		2017	1841487199828	156734802824	5880557363
		2018	1953910957160	180962042684	4932821175
		2019	2104704872583	216794870405	4206032677
		2020	3165530224724	247273679036	8153020233
21	SKLT	2016	833850372883	180911622012	4520085462
		2017	914188759779	195710157351	4399850008
		2018	1045029834378	213149072464	7613548091
		2019	1281116255236	242676545769	11838578678
		2020	1253700810596	258845382398	13153736835
22	STTP	2016	2629107367897	267085558993	43569590674
		2017	2825409180889	287928830651	75521739769

		2018	2826957323397	281529057223	69605764156
		2019	3512509168853	333799858739	124452770582
		2020	3846300254825	321571925128	144978315572
23	TSPC	2016	9138238993842	2839514655648	173464664107
		2017	9565462045199	3024011074297	186750680877
		2018	10088118830780	3139005735489	187322033018
		2019	10993842057747	3444449497631	201065998598
		2020	10968402090246	2798938147140	230078738192
24	ULTJ	2016	4685987917355	771136778406	222657146910
		2017	4879559000000	861851000000	316790000000
		2018	5472882000000	1052258000000	247411000000
		2019	6241419000000	1111760000000	339494000000
		2020	5967362000000	1004934000000	311851000000
25	UNVR	2016	40053732000000	11752386000000	2181213000000
		2017	41204510000000	11714758000000	2367099000000
		2018	41802073000000	11603232000000	3066900000000
		2019	42922563000000	11910869000000	2508935000000
		2020	42972474000000	12985856000000	2043333000000
26	WIIM	2016	1685795530617	374918039897	30372690384
		2017	1476427090781	388619814013	13901517361
		2018	1405384153405	389346287885	19578786800
		2019	1393574099760	402885126126	15546076147
		2020	1994066771177	420569492780	42707905600

Hasil Perhitungan *Debt to Equity Ratio* (DER)

KODE	TAHUN	TOTAL UTANG (Rp)	TOTAL EKUITAS (Rp)	DER
ADES	2016	383.091.000.000	384.388.000.000	0,996625805
	2017	417.225.000.000	423.011.000.000	0,986321869
	2018	399.361.000.000	481.914.000.000	0,828697651
	2019	254.438.000.000	567.937.000.000	0,448003916
	2020	258.283.000.000	700.508.000.000	0,368708138
BUDI	2016	1.766.825.000.000	1.164.982.000.000	1,516611415
	2017	1.744.756.000.000	1.194.700.000.000	1,460413493
	2018	2.166.496.000.000	1.226.484.000.000	1,766428262
	2019	1.714.449.000.000	1.285.318.000.000	1,333871462
	2020	1.640.851.000.000	1.322.156.000.000	1,241041904

CEKA	2016	538.044.038.690	887.920.113.728	0,605959962
	2017	489.592.257.434	903.044.187.067	0,542157587
	2018	192.308.466.864	976.647.575.842	0,196906716
	2019	261.784.845.240	1.131.294.696.834	0,231402875
	2020	305.958.833.204	1.260.714.994.864	0,242686757
CINT	2016	72.906.787.680	326.429.838.956	0,223345966
	2017	94.304.081.659	382.273.759.946	0,246692532
	2018	102.703.457.308	388.678.577.828	0,264237504
	2019	131.822.380.207	389.671.404.669	0,338291131
	2020	112.663.245.901	385.357.367.073	0,292360431
DLTA	2016	185.422.642.000	1.012.374.008.000	0,183156265
	2017	196.197.372.000	1.144.645.393.000	0,171404501
	2018	239.353.356.000	1.284.163.814.000	0,186388491
	2019	212.420.390.000	1.213.563.332.000	0,17503857
	2020	205.681.950.000	1.019.898.963.000	0,201668947
DVLA	2016	451.785.946.000	1.079.579.612.000	0,418483214
	2017	524.586.078.000	1.116.300.069.000	0,469932855
	2018	482.559.876.000	1.200.261.863.000	0,402045496
	2019	523.881.726.000	1.306.078.988.000	0,401110293
	2020	660.424.729.000	1.326.287.143.000	0,497950035
GGRM	2016	23.387.406.000.000	39.564.228.000.000	0,591125044
	2017	24.572.266.000.000	42.187.664.000.000	0,582451448
	2018	23.963.934.000.000	45.133.285.000.000	0,530959224
	2019	27.716.516.000.000	50.930.758.000.000	0,544199951
	2020	19.668.941.000.000	58.522.468.000.000	0,336092131
HMSP	2016	8.333.263.000.000	34.175.014.000.000	0,243840807
	2017	9.028.078.000.000	34.112.985.000.000	0,264652243
	2018	11.244.167.000.000	35.358.253.000.000	0,31800686
	2019	15.223.076.000.000	35.679.730.000.000	0,426658946
	2020	19.432.604.000.000	30.241.426.000.000	0,642582264
ICBP	2016	10.401.125.000.000	18.500.823.000.000	0,562197963
	2017	11.295.184.000.000	20.324.330.000.000	0,55574693
	2018	11.660.003.000.000	22.707.150.000.000	0,51349478
	2019	12.038.210.000.000	26.671.104.000.000	0,451357769
	2020	53.270.272.000.000	50.318.053.000.000	1,058671169
INDF	2016	38.233.092.000.000	43.941.423.000.000	0,870092259
	2017	41.298.111.000.000	47.102.766.000.000	0,876766154
	2018	46.620.996.000.000	49.916.800.000.000	0,933974053
	2019	41.996.071.000.000	54.202.488.000.000	0,774799692

	2020	83.998.472.000.000	79.138.044.000.000	1,061417085
KAEF	2016	2.341.155.131.870	2.271.407.409.194	1,030706831
	2017	3.523.628.217.406	2.572.520.755.127	1,369718091
	2018	6.103.967.587.830	3.356.459.729.851	1,818573163
	2019	10.939.950.304.000	7.412.926.828.000	1,475793645
	2020	10.457.144.628.000	7.105.672.046.000	1,471661591
KINO	2016	1.332.431.950.729	1.952.072.473.629	0,682572993
	2017	1.182.424.339.165	2.055.170.880.109	0,575341131
	2018	1.405.264.079.012	2.186.900.126.396	0,64258265
	2019	1.992.902.779.331	2.702.862.179.552	0,737330521
	2020	2.678.123.608.810	2.577.235.546.221	1,039145845
KLBF	2016	2.762.162.069.572	12.463.847.141.085	0,221613924
	2017	2.722.207.633.646	13.894.031.782.689	0,1959264
	2018	2.851.611.349.015	15.294.594.796.354	0,186445695
	2019	3.559.144.386.553	16.705.582.476.031	0,2130512
	2020	4.288.218.173.294	18.276.082.144.080	0,234635527
MERK	2016	161.262.425.000	582.672.469.000	0,27676342
	2017	231.569.103.000	615.437.441.000	0,376267493
	2018	744.833.288.000	518.280.401.000	1,437124164
	2019	307.049.328.000	594.011.658.000	0,516907916
	2020	317.218.021.000	612.683.025.000	0,51775226
MLBI	2016	1.454.398.000.000	820.640.000.000	1,77227286
	2017	1.445.173.000.000	1.064.905.000.000	1,357091008
	2018	1.721.965.000.000	1.167.536.000.000	1,47487101
	2019	1.750.943.000.000	1.146.007.000.000	1,52786414
	2020	1.474.019.000.000	1.433.406.000.000	1,028333215
MYOR	2016	6.657.165.872.077	6.266.255.087.065	1,062383478
	2017	7.561.503.434.179	7.354.346.366.072	1,028167978
	2018	9.049.161.944.940	8.542.544.481.694	1,059305218
	2019	9.137.978.611.155	9.899.940.195.318	0,923033718
	2020	8.506.032.464.592	11.271.468.049.958	0,754651695
PYFA	2016	61.554.005.181	105.508.790.427	0,583401676
	2017	50.707.930.330	108.856.000.711	0,46582577
	2018	68.129.603.054	118.927.560.800	0,572866395
	2019	66.060.214.687	124.725.993.563	0,529642722
	2020	70.943.630.711	157.631.750.155	0,450059272
SCPI	2016	1.158.814.947.000	234.268.825.000	4,946517946
	2017	996.954.246.000	357.150.110.000	2,791415201
	2018	1.133.297.452.000	502.405.327.000	2,255743303

	2019	800.703.906.000	617.000.279.000	1,2977367
	2020	766.072.367.000	832.209.156.000	0,920528645
SIDO	2016	229.729.000.000	2.757.885.000.000	0,083298977
	2017	262.333.000.000	2.895.865.000.000	0,090588822
	2018	435.014.000.000	2.902.614.000.000	0,149869738
	2019	472.191.000.000	3.064.707.000.000	0,154073783
	2020	627.776.000.000	3.221.740.000.000	0,194856196
SKBM	2016	633.267.725.358	368.389.286.646	1,719017757
	2017	599.790.014.646	1.023.237.460.399	0,586168937
	2018	730.789.419.438	1.040.576.552.571	0,702292799
	2019	784.562.971.811	1.035.820.381.000	0,757431487
	2020	806.678.887.419	961.981.659.335	0,838559529
SKLT	2016	272.088.644.079	296.151.295.872	0,918748788
	2017	382.714.435.982	307.569.774.228	1,244317446
	2018	408.057.718.435	339.236.007.000	1,202872661
	2019	410.463.595.860	380.381.947.966	1,079082743
	2020	366.908.471.713	406.954.570.727	0,901595652
STTP	2016	1.167.899.357.271	1.168.512.137.670	0,999475589
	2017	957.660.374.836	1.384.772.068.360	0,691565346
	2018	984.801.863.078	1.646.387.946.952	0,598159058
	2019	733.556.075.974	2.148.007.007.980	0,341505439
	2020	775.696.860.738	2.673.298.199.144	0,290164734
TSPC	2016	1.950.534.206.746	4.635.273.142.692	0,420802431
	2017	2.352.891.899.876	5.082.008.409.145	0,462984653
	2018	2.437.126.989.832	5.432.848.070.494	0,448591044
	2019	2.581.733.610.850	5.791.035.969.893	0,445815502
	2020	2.727.421.825.611	6.377.235.707.755	0,427680887
ULTJ	2016	749.966.146.582	3.489.233.494.783	0,21493722
	2017	978.185.000.000	4.197.711.000.000	0,233028191
	2018	780.915.000.000	4.774.956.000.000	0,163543915
	2019	953.283.000.000	5.655.139.000.000	0,168569331
	2020	3.972.379.000.000	4.781.737.000.000	0,83073975
UNVR	2016	12.041.437.000.000	4.704.258.000.000	2,559688903
	2017	13.733.025.000.000	5.173.388.000.000	2,654551524
	2018	12.943.202.000.000	7.383.667.000.000	1,752950397
	2019	15.367.509.000.000	5.281.862.000.000	2,909487033
	2020	15.597.264.000.000	4.937.368.000.000	3,159023998
WIIM	2016	362.540.740.471	991.093.391.804	0,365798767
	2017	247.620.731.930	978.091.361.111	0,253167283

	2018	250.337.111.893	1.005.236.802.665	0,249032975
	2019	266.351.031.079	1.033.170.577.477	0,257799667
	2020	428.590.166.019	1.185.851.841.509	0,361419657

Hasil Perhitungan Perencanaan Pajak (TRR)

KODE	TAHUN	LABA BERSIH (Rp)	LABA SEBELUM PAJAK (Rp)	TRR
ADES	2016	55.951.000.000	61.636.000.000	0,907764943
	2017	38.242.000.000	51.095.000.000	0,748448968
	2018	52.958.000.000	70.060.000.000	0,755894947
	2019	83.885.000.000	110.179.000.000	0,761351982
	2020	135.789.000.000	167.919.000.000	0,808657746
BUDI	2016	38.624.000.000	52.832.000.000	0,731072078
	2017	45.691.000.000	61.016.000.000	0,748836371
	2018	50.467.000.000	71.781.000.000	0,703069057
	2019	64.021.000.000	83.905.000.000	0,763017699
	2020	67.093.000.000	69.312.000.000	0,967985342
CEKA	2016	249.679.013.626	285.827.837.455	0,87352938
	2017	107.420.886.839	143.195.939.366	0,75016713
	2018	92.649.656.775	123.394.812.359	0,750839156
	2019	215.459.200.242	285.132.249.695	0,755646548
	2020	181.812.593.992	232.864.791.126	0,780764636
CINT	2016	20.619.309.858	28.172.913.292	0,731884191
	2017	29.648.261.092	38.318.872.398	0,773724779
	2018	13.554.152.161	22.090.078.956	0,613585501
	2019	7.221.065.916	13.896.350.693	0,519637571
	2020	249.076.655	6.564.977.193	0,037940216
DLTA	2016	254.509.268.000	327.047.654.000	0,778202396
	2017	279.772.635.000	369.012.853.000	0,758165014
	2018	338.129.985.000	441.248.118.000	0,766303518
	2019	317.815.177.000	412.437.215.000	0,770578322
	2020	123.465.762.000	164.704.480.000	0,749619937
DVLA	2016	152.083.400.000	214.417.056.000	0,709287791
	2017	162.249.293.000	266.147.921.000	0,609620742

	2018	200.651.968.000	272.843.904.000	0,735409386
	2019	221.783.249.000	301.250.035.000	0,73620987
	2020	162.072.984.000	214.069.167.000	0,757105688
GGRM	2016	6.672.682.000.000	8.931.136.000.000	0,747125786
	2017	7.755.347.000.000	10.436.512.000.000	0,743097598
	2018	7.793.068.000.000	10.479.242.000.000	0,743667147
	2019	10.880.704.000.000	14.487.736.000.000	0,751028594
	2020	7.647.729.000.000	9.663.133.000.000	0,791433689
HMSP	2016	12.762.229.000.000	17.011.447.000.000	0,750214194
	2017	12.670.534.000.000	16.894.806.000.000	0,749966232
	2018	13.538.418.000.000	17.961.269.000.000	0,753756207
	2019	13.721.513.000.000	18.259.423.000.000	0,751475717
	2020	8.581.378.000.000	11.161.466.000.000	0,768839685
ICBP	2016	3.631.301.000.000	4.989.254.000.000	0,72782444
	2017	3.543.173.000.000	5.206.561.000.000	0,680520789
	2018	4.658.781.000.000	6.446.785.000.000	0,722651833
	2019	5.360.029.000.000	7.436.972.000.000	0,720727334
	2020	7.418.574.000.000	9.958.647.000.000	0,744937942
INDF	2016	5.266.906.000.000	7.385.228.000.000	0,713167691
	2017	5.097.264.000.000	7.594.822.000.000	0,671149897
	2018	4.961.851.000.000	7.446.966.000.000	0,666291615
	2019	5.902.729.000.000	8.749.397.000.000	0,674644093
	2020	8.752.066.000.000	12.426.334.000.000	0,704316011
KAEF	2016	271.597.947.663	383.025.924.670	0,709085026
	2017	331.707.917.461	449.709.762.422	0,73760444
	2018	401.792.808.948	577.726.327.511	0,695472562
	2019	15.890.439.000	38.315.488.000	0,414726259
	2020	20.425.756.000	73.359.098.000	0,278435212
KINO	2016	181.110.153.810	219.312.978.691	0,825806821
	2017	109.696.001.798	140.964.951.060	0,778179264
	2018	150.116.045.042	200.385.373.873	0,749136737
	2019	515.603.339.649	636.096.776.179	0,810573735
	2020	113.665.219.638	135.159.940.052	0,84096826
KLBF	2016	2.350.884.933.551	3.091.188.460.230	0,760511681
	2017	2.453.251.410.604	3.241.186.725.992	0,756899129
	2018	2.497.261.964.757	3.306.399.669.021	0,755281338

	2019	2.537.601.823.645	3.402.616.824.533	0,745779485
	2020	2.799.622.515.814	3.627.632.574.744	0,771749194
MERK	2016	153.842.847.000	214.916.161.000	0,715827262
	2017	144.677.294.000	41.895.576.000	3,453283325
	2018	1.163.324.165.000	50.208.396.000	23,16991296
	2019	78.256.797.000	125.899.182.000	0,621583046
	2020	71.902.263.000	105.999.860.000	0,678324132
MLBI	2016	982.129.000.000	1.320.186.000.000	0,743932294
	2017	1.322.067.000.000	1.780.020.000.000	0,742725924
	2018	1.224.807.000.000	1.671.912.000.000	0,732578629
	2019	1.206.059.000.000	1.626.612.000.000	0,741454631
	2020	285.617.000.000	396.470.000.000	0,72040003
MYOR	2016	1.388.676.127.665	1.845.683.269.238	0,752391351
	2017	1.630.953.830.893	2.186.884.603.474	0,745788702
	2018	1.760.434.280.340	2.381.942.198.855	0,739075147
	2019	2.039.404.206.764	2.704.466.581.011	0,754087413
	2020	2.098.168.514.645	2.683.890.279.936	0,781763893
PYFA	2016	5.146.317.041	7.053.407.169	0,729621432
	2017	7.127.402.168	9.599.280.773	0,742493353
	2018	8.447.447.988	11.317.263.778	0,74642141
	2019	9.342.718.039	12.518.822.477	0,746293675
	2020	22.104.364.267	29.642.208.781	0,745705707
SCPI	2016	134.727.271.000	223.074.487.000	0,603956431
	2017	122.515.010.000	180.641.570.000	0,678221574
	2018	127.091.642.000	193.103.981.000	0,65815133
	2019	112.652.562.000	181.987.452.000	0,619012799
	2020	218.362.874.000	288.685.180.000	0,756404863
SIDO	2016	480.525.000.000	629.082.000.000	0,763851135
	2017	533.799.000.000	681.889.000.000	0,782823891
	2018	663.849.000.000	867.837.000.000	0,764946643
	2019	807.689.000.000	1.073.835.000.000	0,752153729
	2020	934.016.000.000	1.199.548.000.000	0,778639954
SKBM	2016	22.545.456.050	30.809.950.308	0,731758923
	2017	25.880.464.791	31.761.022.154	0,814849871
	2018	15.954.632.472	20.887.453.647	0,763838079
	2019	957.169.058	5.163.201.735	0,185382851

	2020	5.415.741.808	13.568.762.041	0,399133082
SKLT	2016	20.646.121.074	25.166.206.536	0,820390671
	2017	22.970.715.348	27.370.565.356	0,839248844
	2018	31.954.131.252	39.567.679.343	0,807581637
	2019	44.943.627.900	56.782.206.578	0,791509006
	2020	42.520.246.722	55.673.983.557	0,763736381
STTP	2016	174.176.717.866	217.746.308.540	0,799906639
	2017	216.024.079.834	288.545.819.603	0,748664736
	2018	255.088.886.019	324.694.650.175	0,785627006
	2019	482.590.522.840	607.043.293.422	0,794985346
	2020	628.628.879.549	773.607.195.121	0,812594406
TSPC	2016	545.493.536.262	718.958.200.369	0,758727748
	2017	557.339.581.996	744.090.262.873	0,749021469
	2018	540.378.145.887	727.700.178.905	0,7425835
	2019	595.154.912.874	796.220.911.472	0,747474607
	2020	834.369.751.682	1.064.448.534.874	0,783851661
ULTJ	2016	709.825.635.742	932.482.782.652	0,761221171
	2017	718.402.000.000	1.035.192.000.000	0,693979474
	2018	701.607.000.000	949.018.000.000	0,739297885
	2019	1.035.865.000.000	1.375.359.000.000	0,75315972
	2020	1.109.666.000.000	1.421.517.000.000	0,780620984
UNVR	2016	6.390.672.000.000	8.571.885.000.000	0,7455387
	2017	7.004.562.000.000	9.371.661.000.000	0,747419481
	2018	9.081.187.000.000	12.148.087.000.000	0,747540498
	2019	7.392.837.000.000	9.901.772.000.000	0,746617575
	2020	7.163.536.000.000	9.206.869.000.000	0,778064291
WIIM	2016	106.290.306.868	136.662.997.252	0,777754835
	2017	40.589.790.851	54.491.308.212	0,744885601
	2018	51.142.850.919	70.730.637.719	0,723065033
	2019	27.328.091.481	42.874.167.628	0,637402263
	2020	172.506.562.986	215.214.468.586	0,801556532

Lampiran 2

Output SPSS

A. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Penjualan Bersih	130	2169515839 53	1144773110 00000	1729439853 9705,91	2904339066 3096,207
Beban Operasional	130	7201297106 4	1409500000 0000	2644485466 545,68	3710710498 453,798
DER	130	,08	4,95	,7929	,71746
Pajak Penghasilan	130	1907090128	4573910000 000	6473903219 01,64	1117570817 847,434
Perencanaan Pajak	130	,04	23,17	,9219	1,98402
Valid N (listwise)	130				

B. Uji Asumsi Klasik

1) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	151573,6448020 6
Most Extreme Differences	Absolute	,062
	Positive	,062
	Negative	-,051
Test Statistic		,062
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

2) Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-58454,702	37116,840		-1,575	,118		
Penjualan Bersih	,154	,012	,750	12,631	,000	,154	6,489
Beban Operasional	,129	,034	,231	3,858	,000	,152	6,594
DER	-19736,843	40188,512	-,012	-,491	,624	,956	1,046

a. Dependent Variable: Pajak Penghasilan

3) Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	47028,117	22248,785		2,114	,037
Penjualan Bersih	,005	,007	,134	,636	,526
Beban Operasional	,019	,020	,198	,929	,355
DER	37409,394	24090,025	,132	1,553	,123

a. Dependent Variable: Abs_RES

4) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,867 ^a	,753	,747	,28893	2,019

a. Predictors: (Constant), DER, BebanOperasional, Penjualan Bersih

b. Dependent Variable: Pajak Penghasilan

C. Uji Hipotesis

1) Analisis Regresi Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,277	,249		-5,124	,000
Penjualan Bersih	,987	,130	,757	7,599	,000
BebanOperasional	,217	,142	,148	1,523	,130
DER	-,360	,099	-,172	-3,655	,000

a. Dependent Variable: Pajak Penghasilan

2) Uji Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,867 ^a	,753	,747	,28893

a. Predictors: (Constant), DER, BebanOperasional, Penjualan Bersih

3) Uji Simultan (Uji F)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	31,731	3	10,577	126,695	,000 ^b
Residual	10,435	125	,083		
Total	42,166	128			

a. Dependent Variable: Pajak Penghasilan

b. Predictors: (Constant), DER, BebanOperasional, Penjualan Bersih

4) Uji Parsial (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,277	,249		-5,124	,000
Penjualan Bersih	,987	,130	,757	7,599	,000
BebanOperasional	,217	,142	,148	1,523	,130
DER	-,360	,099	-,172	-3,655	,000

a. Dependent Variable: Pajak Penghasilan

5) Analisis Regresi Moderasi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1,455	,254		-5,719	,000
Penjualan Bersih	,855	,145	,656	5,894	,000
BebanOperasional	,404	,154	,276	2,621	,010
DER	-,379	,097	-,181	-3,903	,000
Perencanaan Pajak	-2,875	1,880	-1,244	-1,529	,129
Penjualan Bersih*Perencanaan Pajak	-3,248	1,497	-5,209	-2,170	,032
Beban Operasional*Perencanaan Pajak	4,259	1,417	6,516	3,006	,003
DER*Perencanaan Pajak	,533	,303	,086	1,761	,081

a. Dependent Variable: Pajak Penghasilan

Lampiran 3
Surat Keterangan Penelitian



GALERI INVESTASI BURSA EFEK INDONESIA
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS SULTAN AGENG TIRTAYASA

SURAT KETERANGAN

No: 231 /VI/SKPD/GI BEI/2022

Yang bertanda tangan di bawah ini

Nama : Dr. Hj. Iis Ismawati, SE., M.Si
NIP : 197315092003122002
Pangkat/Gol. Ruang : Penata / III d
Jabatan : Direktur Galeri Investasi Bursa Efek Indonesia
Fakultas Ekonomi dan Bisnis Universitas Sultan Ageng
Tirtayasa

Menyatakan dengan sesungguhnya bahwa mahasiswa yang tersebut di bawah ini:

Nama : Nia Ariska
NIM : 5552170092
Nama PT : Universitas Sultan Ageng Tirtayasa
Fakultas : Ekonomi dan Bisnis
Program Studi/Jurusan : S1 / Akuntansi
Judul Penelitian : PENGARUH PENJUALAN BERSIH, BEBAN OPERASIONAL,
DEBT TO EQUITY RATIO TERHADAP PAJAK PENGHASILAN
TERUTANG DENGAN PERENCANAAN PAJAK SEBAGAI
VARIABEL MODERASI

Telah melakukan penelitian dan data *Annual Report* sektor barang konsumsi, yang terdaftar di Bursa Efek Indonesia tahun 2016-2020.

Demikian surat keterangan ini kami buat dengan sesungguhnya dan semoga dapat digunakan sebagai mestinya.

Serang, 11 Juni 2022

Direktur Galeri Investasi
BEI FEB UNTIRTA

Dr. Hj. Iis Ismawati, S.E., M.Si
NIP : 1973091520031220002

Office:

Kampus UNTIRTA Serang Jl. Raya Jakarta Km 4 Gedung B Lantai 2

Lampiran 4
Daftar Riwayat Hidup

Data Pribadi

Nama	: Nia Ariska	
NIM	: 5552170092	
Tempat/ Tanggal Lahir	: Lampung Selatan, 23 Mei 1998	
Jenis Kelamin	: Perempuan	
Nama Ayah	: Napriyanto	
Nama Ibu	: Saryani	
Agama	: Islam	
Alamat Email	: niaariska2398@gmail.com	
No. Handphone	: 089650546277	
Alamat	: Perumahan Bumi Ciruas Permai1 Blok B12/13 RT/RW: 13/004 Ds. Ranjeng Kec. Ciruas Kab. Serang – Banten.	
Fakultas	: Ekonomi dan Bisnis	
Program Studi	: Akuntansi	
Angkatan	: 2017	

Riwayat Pendidikan

Sekolah Dasar : SD Negeri Tegal Jetak
SLTP : MTs Negeri Ciruas
SLTA : SMA Negeri 1 Ciruas