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## LAMPIRAN

Lampiran 1. 1. Populasi Perusahaan Sub Sektor Konstruksi Bangunan Yang Listing Di Bursa Efek Indonesia Tahun 2019-2022

NO	KODE	NAMA	LKTL	LKUS	LKRG	SMPL
1	ACST	ACSET INDONUSA TBK			✓	
2	ADHI	ADHI KARYA (PERSERO) TBK				✓
3	BUKK	BUKAKA TEKNIK UTAMA TBK.				✓
4	DGIK	NUSA KONSTRUKSI ENGINEERING TBK.				✓
5	FIMP	FIMPERKASA UTAMA TBK.			✓	
6	IDPR	INDONESIA PONDASI RAYA TBK.			✓	
7	JKON	JAYA KONSTRUKSI MANGGALA PRATAMA TBK.				✓
8	KRYA	BANGUN KARYA PERKASA JAYA TBK.				✓
9	MTPS	META EPSI TBK			✓	
10	MTRA	MITRA PEMUDA TBK.			✓	
11	NRCA	NUSA RAYA CIPTA TBK.				✓
12	PBSA	PARAMITA BANGUN SARANA TBK.				✓
13	PPRE	PP PRESISI TBK.				✓
14	PTDU	DJASA UBERSAKTI TBK.			✓	
15	PTPP	PP (PERSERO) TBK.				✓
16	PTPW	PRATAMA WIDYA TBK.				✓
17	RONY	AESLER GRUP INTERNASIONAL TBK.			✓	
18	SMKM	SUMBER MAS KONSTRUKSI TBK.				✓
19	SSIA	SURYA SEMESTA INTERNUSA TBK.			✓	
20	TAMA	LANCARTAMA SEJATI TBK.			✓	
21	TOPS	TOTALINDO EKA PERSADA TBK.				✓
22	TOTL	TOTAL BANGUN PERSADA TBK.				✓
23	WEGE	WIJAYA KARYA BANGUNAN GEDUNG TBK.				✓
24	WIKA	WIJAYA KARYA (PERSERO) TBK.				✓
25	WSKT	WASKITA KARYA (PERSERO) TBK.			✓	

Keterangan:

LKTL : Perusahaan tidak melaporkan laporan keuangan

LKUS : Perusahaan melaporkan laporan keuangan dengan mata uang bukan rupiah

LKRG : Perusahaan yang mengalami kerugian

SMPL : Perusahaan yang menjadi sampel

Lampiran 1. 2. Data Perhitungan Variabel Perencanaan Pajak

NO	SIMBOL	TAHUN	PERENCANAAN PAJAK (X1)		
			LABA SETELAH PAJAK (Rp)	EBIT (Rp)	TRR
1	ADHI	2019	665.048.421.529	686.491.539.347	<b>0,968764192</b>
		2020	23.702.652.447	39.735.297.098	<b>0,596513784</b>
		2021	86.499.800.385	99.232.995.537	<b>0,871683858</b>
		2022	175.209.867.105	183.299.716.266	<b>0,955865457</b>
2	BUKK	2019	491.956.774.000	634.882.853.000	<b>0,774878029</b>
		2020	423.714.832.000	532.683.282.000	<b>0,795434823</b>
		2021	482.094.181.000	567.147.611.000	<b>0,850032993</b>
		2022	462.277.988.000	559.957.902.000	<b>0,825558469</b>
3	DGIK	2019	1.223.668.094	4.521.240.594	<b>0,270648745</b>
		2020	14.968.049.244	13.678.152.944	<b>1,094303398</b>
		2021	7.839.739.770	10.373.008.750	<b>0,755782624</b>
		2022	8.237.461.207	9.769.275.667	<b>0,843200815</b>
4	JKON	2019	202.283.267.000	258.217.922.000	<b>0,78338198</b>
		2020	51.834.425.000	89.830.345.000	<b>0,577025781</b>
		2021	37.110.098.000	15.061.799.000	<b>2,463855612</b>
		2022	201.656.509.000	250.526.174.000	<b>0,804931899</b>
5	KRYA	2019	4.035.714.420	3.010.849.460	<b>1,340390635</b>
		2020	6.005.328.370	9.803.742.570	<b>0,612554678</b>
		2021	5.657.663.329	8.548.555.335	<b>0,661826836</b>
		2022	12.494.963.054	17.786.910.503	<b>0,702480796</b>
6	NRCA	2019	101.155.011.546	211.472.339.698	<b>0,478336844</b>
		2020	55.122.851.471	75.668.995.342	<b>0,728473415</b>
		2021	51.648.101.245	89.974.235.654	<b>0,57403212</b>
		2022	74.670.162.517	75.005.776.153	<b>0,995525496</b>
7	PBSA	2019	13.287.142.235	24.243.981.658	<b>0,548059408</b>
		2020	43.151.541.644	53.096.151.080	<b>0,812705644</b>
		2021	83.315.829.281	92.499.928.324	<b>0,900712366</b>
		2022	133.988.085.819	151.858.852.673	<b>0,882319888</b>
8	PPRE	2019	439.253.263.108	453.810.431.280	<b>0,967922359</b>
		2020	115.881.928.744	127.342.712.236	<b>0,910000476</b>
		2021	146.813.185.337	156.800.353.770	<b>0,936306467</b>
		2022	181.661.615.624	192.941.358.059	<b>0,941537975</b>
9	PTPP	2019	1.048.153.079.883	1.079.645.616.846	<b>0,970830672</b>
		2020	266.269.870.851	289.566.658.260	<b>0,919546029</b>

		2021	361.421.984.159	377.030.362.730	<b>0,958601799</b>
		2022	365.741.731.064	380.217.951.667	<b>0,96192652</b>
10	PTPW	2019	46.778.858.688	59.665.473.254	<b>0,7840189</b>
		2020	31.041.539.323	41.079.906.443	<b>0,755638024</b>
		2021	52.047.642.440	59.144.452.340	<b>0,880008866</b>
		2022	80.231.582.186	82.242.703.846	<b>0,975546504</b>
11	SMKM	2019	4.072.261.310	5.424.612.810	<b>0,750700825</b>
		2020	2.499.924.310	3.176.915.851	<b>0,786902904</b>
		2021	9.853.942.255	12.556.521.120	<b>0,784766908</b>
		2022	9.281.234.344	9.410.569.802	<b>0,986256363</b>
12	TOPS	2019	192.977.027.759	113.553.305.852	<b>1,699439979</b>
		2020	135.279.511.457	125.689.358.046	<b>1,076300441</b>
		2021	573.379.839	873.379.839	<b>0,656506841</b>
		2022	93.781.473.548	96.781.473.548	<b>0,969002332</b>
13	TOTL	2019	175.502.010.000	178.313.130.000	<b>0,984234924</b>
		2020	108.580.758.000	112.230.137.000	<b>0,967483075</b>
		2021	101.633.430.000	103.107.715.000	<b>0,985701506</b>
		2022	91.646.670.000	93.219.255.000	<b>0,983130256</b>
14	WEGE	2019	456.366.738.475	456.801.924.801	<b>0,999047319</b>
		2020	156.349.499.437	156.254.284.506	<b>1,000609359</b>
		2021	216.387.979.386	216.476.724.117	<b>0,99959005</b>
		2022	230.257.330.260	235.257.330.260	<b>0,978746677</b>
15	WIKA	2019	1.621.015.140.000	905.139.064.000	<b>1,790901757</b>
		2020	322.342.513.000	1.153.666.040.000	<b>0,279407126</b>
		2021	214.424.794.000	196.664.427.000	<b>1,090307979</b>
		2022	12.586.435.000	176.080.896.000	<b>0,07148098</b>

Keterangan:

EBIT : Laba sebelum pajak

TRR : Tax Retention Rate



Lampiran 1. 3. Data Perhitungan Variabel Book Tax Differences

NO	SIMBOL	TAHUN	BOOK TAX DIFFERENCES (X2)				
			LABA AKUNTANSI (Rp)	LABA FISKAL (Rp)	BTD (Rp)	Total Aset (Rp)	BTD Skala
1	ADHI	2019	686.491.539.347	6.591.346.400	679.900.192.947	36.515.833.214.549	<b>0,018619326</b>
		2020	39.735.297.098	2.328.175.364	37.407.121.734	38.093.888.626.552	<b>0,000981972</b>
		2021	99.232.995.537	27.747.487.727	71.485.507.810	39.900.337.834.619	<b>0,001791602</b>
		2022	183.299.716.266	14.466.426.709	168.833.289.557	39.986.417.216.654	<b>0,004222266</b>
2	BUKK	2019	634.882.853.000	126.641.032.000	508.241.821.000	4.739.164.617.000	<b>0,107242913</b>
		2020	532.683.282.000	39.628.327.273	493.054.954.727	4.976.221.593.000	<b>0,099082194</b>
		2021	567.147.611.000	40.687.895.455	526.459.715.545	5.226.470.342.000	<b>0,100729494</b>
		2022	559.957.902.000	104.643.877.273	455.314.024.727	6.259.364.267.000	<b>0,072741257</b>
3	DGIK	2019	4.521.240.594	13.190.290.000	- 8.669.049.406	1.336.201.089.528	<b>-0,006487833</b>
		2020	13.678.152.944	6.156.400.000	7.521.752.944	1.106.977.581.458	<b>0,006794856</b>
		2021	10.373.008.750	11.514.859.000	- 1.141.850.250	1.011.376.737.496	<b>-0,001129006</b>
		2022	9.769.275.667	6.962.793.000	2.806.482.667	915.761.782.790	<b>0,003064643</b>
4	JKON	2019	258.217.922.000	14.912.454.250	243.305.467.750	4.928.108.872.000	<b>0,04937096</b>
		2020	89.830.345.000	6.961.089.740	82.869.255.260	4.565.315.258.000	<b>0,018151924</b>
		2021	15.061.799.000	5.933.457.860	9.128.341.140	4.145.213.922.000	<b>0,00220214</b>
		2022	250.526.174.000	9.784.084.860	240.742.089.140	4.307.485.666.000	<b>0,055889237</b>
5	KRYA	2019	3.010.849.460	3.942.163	3.006.907.298	98.776.538.990	<b>0,030441513</b>
		2020	9.803.742.570	8.751.561	9.794.991.009	109.221.654.355	<b>0,089679936</b>
		2021	8.548.555.335	8.663.794	8.539.891.541	122.730.623.494	<b>0,069582402</b>
		2022	17.786.910.503	8.884.691	17.778.025.812	155.007.742.255	<b>0,114691212</b>
6	NRCA	2019	211.472.339.698	7.494.446.835	203.977.892.864	2.462.813.011.754	<b>0,082823134</b>
		2020	75.668.995.342	4.763.459.550	70.905.535.792	2.221.459.173.567	<b>0,031918451</b>
		2021	89.974.235.654	7.085.056.244	82.889.179.410	2.142.945.408.364	<b>0,038680024</b>
		2022	75.005.776.153	4.165.679.698	70.840.096.455	2.454.852.311.196	<b>0,028857172</b>
7	PBSA	2019	24.243.981.658	2.521.463.344	21.722.518.315	722.903.663.896	<b>0,030048981</b>
		2020	53.096.151.080	773.958.314	52.322.192.766	702.230.672.680	<b>0,074508555</b>

		2021	92.499.928.324	1.183.856.027	91.316.072.297	776.987.707.840	<b>0,117525762</b>
		2022	151.858.852.673	126.847.578	151.732.005.095	857.819.112.060	<b>0,17688112</b>
8	PPRE	2019	453.810.431.280	2.101.627.911	451.708.803.370	7.760.863.409.420	<b>0,058203421</b>
		2020	127.342.712.236	2.085.948.238	125.256.763.998	6.895.982.045.724	<b>0,018163731</b>
		2021	156.800.353.770	1.598.777.882	155.201.575.888	7.029.648.280.015	<b>0,022078142</b>
		2022	192.941.358.059	1.734.000.811	191.207.357.248	7.588.440.332.245	<b>0,025197188</b>
9	PTPP	2019	1.079.645.616.846	7.841.958.116	1.071.803.658.730	56.130.526.187.076	<b>0,019094844</b>
		2020	289.566.658.260	5.125.293.230	284.441.365.030	53.472.450.650.976	<b>0,0053194</b>
		2021	377.030.362.730	3.433.843.286	373.596.519.444	55.573.843.735.084	<b>0,006722524</b>
		2022	380.217.951.667	3.184.768.533	377.033.183.134	57.612.383.140.536	<b>0,006544308</b>
10	PTPW	2019	59.665.473.254	3.968.337.184	55.697.136.070	345.981.911.383	<b>0,160982798</b>
		2020	41.079.906.443	8.440.766	41.071.465.677	435.830.715.625	<b>0,094237199</b>
		2021	59.144.452.340	21.298.178	59.123.154.162	540.852.700.018	<b>0,109314706</b>
		2022	82.242.703.846	2.446.765	82.240.257.081	584.467.532.735	<b>0,14070971</b>
11	SMKM	2019	5.424.612.810	338.087.875	5.086.524.935	12.665.465.751	<b>0,401605834</b>
		2020	3.176.915.851	159.887.270	3.017.028.581	76.206.113.589	<b>0,039590375</b>
		2021	12.556.521.120	599.933.343	11.956.587.777	224.052.975.463	<b>0,053365003</b>
		2022	9.410.569.802	28.453.801	9.382.116.001	204.103.051.850	<b>0,045967544</b>
12	TOPS	2019	113.553.305.852	98.361.622	113.454.944.230	2.750.633.755.024	<b>0,041246838</b>
		2020	125.689.358.046	57.913.559	125.631.444.487	2.350.381.425.398	<b>0,053451513</b>
		2021	873.379.839	10.730.935	862.648.904	2.360.976.965.935	<b>0,000365378</b>
		2022	96.781.473.548	31.765.351	96.749.708.197	2.399.868.540.327	<b>0,040314587</b>
13	TOTL	2019	178.313.130.000	702.780.000	177.610.350.000	2.962.993.701.000	<b>0,059942871</b>
		2020	112.230.137.000	802.863.380	111.427.273.620	2.889.059.738.000	<b>0,038568698</b>
		2021	103.107.715.000	324.342.700	102.783.372.300	2.727.306.841.000	<b>0,037686765</b>
		2022	93.219.255.000	345.968.700	92.873.286.300	2.990.427.306.000	<b>0,031056861</b>
14	WEGE	2019	456.801.924.801	36.543.835	456.765.380.966	6.197.314.112.122	<b>0,073703765</b>
		2020	156.254.284.506	10.560.000	156.243.724.506	6.081.882.876.649	<b>0,025690025</b>
		2021	216.476.724.117	19.778.031	216.456.946.086	5.973.999.226.008	<b>0,036233173</b>
		2022	235.257.330.260	22.513.849	235.234.816.411	5.424.238.338.683	<b>0,043367345</b>
15	WIKA	2019	905.139.064.000	8.406.195.250	896.732.868.750	62.110.847.154.000	<b>0,014437621</b>

		2020	1.153.666.040.000	3.822.654.220	1.149.843.385.780	68.109.185.213.000	<b>0,016882354</b>
		2021	196.664.427.000	1.824.907.040	194.839.519.960	69.385.794.346.000	<b>0,002808061</b>
		2022	176.080.896.000	26.943.932.400	149.136.963.600	75.069.604.222.000	<b>0,001986649</b>

Lampiran 1. 4. Data Perhitungan Variabel Kualitas Laba

NO	SIMBOL	TAHUN	KUALITAS LABA (Z)		
			KAS OPERASI (Rp)	LABA BERSIH (Rp)	TAC
1	ADHI	2019	539.161.836.488	665.048.421.529	<b>0,8107</b>
		2020	468.098.474.761	23.702.652.447	<b>19,7488</b>
		2021	1.776.124.833.702	86.499.800.385	<b>20,5333</b>
		2022	1.224.436.816.989	175.209.867.105	<b>6,9884</b>
2	BUKK	2019	377.699.008.000	491.956.774.000	<b>0,7677</b>
		2020	731.553.369.000	423.714.832.000	<b>1,7265</b>
		2021	589.471.617.000	482.094.181.000	<b>1,2227</b>
		2022	205.700.816.000	462.277.988.000	<b>0,4450</b>
3	DGIK	2019	25.301.023.045	1.223.668.094	<b>20,6764</b>
		2020	58.682.239.791	14.968.049.244	<b>3,9205</b>
		2021	58.046.882.531	7.839.739.770	<b>7,4042</b>
		2022	15.081.002.370	8.237.461.207	<b>1,8308</b>
4	JKON	2019	374.638.488.000	202.283.267.000	<b>1,8520</b>
		2020	134.636.019.000	51.834.425.000	<b>2,5974</b>
		2021	248.276.515.000	37.110.098.000	<b>6,6903</b>
		2022	68.903.483.000	201.656.509.000	<b>0,3417</b>
5	KRYA	2019	965.877.245	4.035.714.420	<b>0,2393</b>
		2020	205.788.200	6.005.328.370	<b>0,0343</b>
		2021	784.057.996	5.657.663.329	<b>0,1386</b>
		2022	14.437.988.868	12.494.963.054	<b>1,1555</b>
6	NRCA	2019	68.373.075.003	101.155.011.546	<b>0,6759</b>
		2020	140.738.938.560	55.122.851.471	<b>2,5532</b>
		2021	132.805.546.864	51.648.101.245	<b>2,5714</b>
		2022	3.923.597.124	74.670.162.517	<b>0,0525</b>
7	PBSA	2019	2.826.594.535	13.287.142.235	<b>0,2127</b>
		2020	49.586.728.211	43.151.541.644	<b>1,1491</b>
		2021	42.313.513.127	83.315.829.281	<b>0,5079</b>
		2022	203.040.612.839	133.988.085.819	<b>1,5154</b>
8	PPRE	2019	143.310.500.082	439.253.263.108	<b>0,3263</b>
		2020	240.500.120.706	115.881.928.744	<b>2,0754</b>
		2021	235.481.989.040	146.813.185.337	<b>1,6040</b>
		2022	311.091.832.031	181.661.615.624	<b>1,7125</b>
9	PTPP	2019	306.284.732.747	1.048.153.079.883	<b>0,2922</b>
		2020	268.989.679.129	266.269.870.851	<b>1,0102</b>
		2021	468.698.302.439	361.421.984.159	<b>1,2968</b>
		2022	268.445.188.094	365.741.731.064	<b>0,7340</b>

10	PTPW	2019	27.034.657.056	46.778.858.688	<b>0,5779</b>
		2020	25.247.654.725	31.041.539.323	<b>0,8134</b>
		2021	102.796.364.713	52.047.642.440	<b>1,9750</b>
		2022	92.023.237.393	80.231.582.186	<b>1,1470</b>
11	SMKM	2019	2.574.002.340	4.072.261.310	<b>0,6321</b>
		2020	5.786.951.171	2.499.924.310	<b>2,3149</b>
		2021	49.512.432.311	9.853.942.255	<b>5,0246</b>
		2022	40.700.822.712	9.281.234.344	<b>4,3853</b>
12	TOPS	2019	95.344.994.614	192.977.027.759	<b>0,4941</b>
		2020	102.268.840.123	135.279.511.457	<b>0,7560</b>
		2021	659.375.477	573.379.839	<b>1,1500</b>
		2022	30.227.495.950	93.781.473.548	<b>0,3223</b>
13	TOTL	2019	154.813.740.000	175.502.010.000	<b>0,8821</b>
		2020	59.682.127.000	108.580.758.000	<b>0,5497</b>
		2021	137.001.924.000	101.633.430.000	<b>1,3480</b>
		2022	280.407.629.000	91.646.670.000	<b>3,0597</b>
14	WEGE	2019	139.274.396.623	456.366.738.475	<b>0,3052</b>
		2020	101.478.790.125	156.349.499.437	<b>0,6491</b>
		2021	103.325.707.566	216.387.979.386	<b>0,4775</b>
		2022	597.870.549.197	230.257.330.260	<b>2,5965</b>
15	WIKA	2019	265.746.277.000	1.621.015.140.000	<b>0,1639</b>
		2020	141.278.814.000	322.342.513.000	<b>0,4383</b>
		2021	3.737.433.881	214.424.794.000	<b>0,0174</b>
		2022	2.881.595.318	12.586.435.000	<b>0,2289</b>

Keterangan:

TAC : Kualitas Laba

Lampiran 1. 5. Data Perhitungan Variabel Nilai Perusahaan

NO	SIMBOL	TAHUN	NILAI PERUSAHAAN (Y)				
			HARGA PER LEMBAR SAHAM	TOTAL EKUITAS (Rp)	JUMLAH SAHAM BEREDAR (Rp)	NBVS	PBV
1	ADHI	2019	1.075	6.834.297.680.021	3.560.849.376	1919,288619	<b>0,560103358</b>
		2020	1.405	5.574.810.447.358	3.560.849.376	1565,58446	<b>0,897428427</b>
		2021	895	5.657.707.202.425	3.560.849.376	1588,864511	<b>0,563295356</b>
		2022	484	8.823.791.463.516	8.407.608.979	1049,500695	<b>0,461171681</b>
2	BUKK	2019	1400	2.441.612.677.000	2.640.452.000	924,6949678	<b>1,514012781</b>
		2020	1105	2.841.122.064.000	2.640.452.000	1075,998376	<b>1,026953223</b>
		2021	1215	3.318.620.023.000	2.640.452.000	1256,837853	<b>0,966711813</b>
		2022	1200	3.828.100.985.000	2.640.452.000	1449,79003	<b>0,827706064</b>
3	DGIK	2019	50	671.154.631.861	5.541.165.000	121,121575	<b>0,412808371</b>
		2020	50	646.077.347.978	5.541.165.000	116,5959411	<b>0,428831394</b>
		2021	197	651.049.102.284	5.541.165.000	117,493181	<b>1,67669305</b>
		2022	132	615.351.513.559	5.541.165.000	111,0509277	<b>1,18864383</b>
4	JKON	2019	500	2.697.766.960.000	16.308.519.860	165,4207116	<b>3,022596114</b>
		2020	400	2.683.067.425.000	16.308.519.860	164,5193707	<b>2,431324641</b>
		2021	883	2.650.548.192.000	16.308.519.860	162,525368	<b>5,432998004</b>
		2022	119	2.862.032.246.000	16.308.519.860	175,4930718	<b>0,678089447</b>
5	KRYA	2019	67	40.227.653.400	1.625.000.000	24,75547902	<b>2,706471564</b>
		2020	56	39.776.590.888	1.625.000.000	24,47790208	<b>2,28777776</b>
		2021	100	48.373.942.020	1.625.000.000	29,7685797	<b>3,359246595</b>
		2022	110	98.962.780.333	1.625.000.000	60,90017251	<b>1,806234621</b>
6	NRCA	2019	384	1.221.164.716.147	2.496.258.344	489,1980508	<b>0,784958156</b>
		2020	378	1.153.155.372.350	2.496.258.344	461,9535374	<b>0,81826411</b>
		2021	290	1.167.089.036.219	2.496.258.344	467,5353571	<b>0,620273944</b>
		2022	302	1.203.710.600.422	2.496.258.344	482,2059397	<b>0,626288428</b>
7	PBSA	2019	350	537.848.070.509	1.500.000.000	358,5653803	<b>0,976112082</b>
		2020	297	536.015.720.910	1.500.000.000	357,3438139	<b>0,831132339</b>
		2021	365	580.998.695.826	1.500.000.000	387,3324639	<b>0,942342907</b>
		2022	304	645.412.500.150	3.000.000.000	215,1375001	<b>1,413049793</b>
8	PPRE	2019	240	3.162.080.634.727	10.224.271.000	309,2719896	<b>0,77601596</b>
		2020	262	2.841.999.826.323	10.224.271.000	277,9660111	<b>0,942561283</b>
		2021	174	2.979.283.380.916	10.224.271.000	291,3932329	<b>0,597131231</b>
		2022	124	3.150.326.715.954	10.224.271.000	308,1223802	<b>0,402437499</b>
9	PTPP	2019	1.585	15.011.958.323.458	6.199.897.354	2421,323688	<b>0,654600625</b>
		2020	1.865	14.006.990.090.950	6.199.897.354	2259,229354	<b>0,82550273</b>
		2021	990	14.330.149.681.057	6.199.897.354	2311,352731	<b>0,428320605</b>
		2022	715	14.821.052.298.361	6.199.897.354	2390,531883	<b>0,299096617</b>
10	PTPW	2019	1.070	248.981.911.383	702.550.000	354,3974256	<b>3,01920929</b>
		2020	1.075	381.682.389.180	878.187.500	434,6251674	<b>2,473395654</b>
		2021	1.065	433.889.784.325	878.187.500	494,0741975	<b>2,155546688</b>
		2022	1064	514.182.745.643	878.187.500	585,5045143	<b>1,817236202</b>
11	SMKM	2019	750	10.592.076.746	100.000.000	105,9207675	<b>7,080764405</b>
		2020	500	72.769.553.768	100.000.000	727,6955377	<b>0,687100544</b>

		2021	420	122.747.819.960	1.000.000.000	122,74782	<b>3,421649363</b>
		2022	620	195.516.716.560	1.253.000.000	156,0388799	<b>3,97336869</b>
12	TOPS	2019	270	1.182.170.877.834	33.330.000.000	35,4686732	<b>7,612351284</b>
		2020	50	845.711.912.201	33.330.000.000	25,37389476	<b>1,970529179</b>
		2021	50	847.183.580.040	33.330.000.000	25,41804921	<b>1,967106114</b>
		2022	50	754.081.279.492	33.330.000.000	22,62470085	<b>2,209973971</b>
13	TOTL	2019	436	1.076.904.500.000	3.410.000.000	315,8077713	<b>1,380586672</b>
		2020	370	1.139.164.028.000	3.410.000.000	334,0656974	<b>1,107566574</b>
		2021	316	1.231.884.375.000	3.410.000.000	361,256415	<b>0,874724951</b>
		2022	302	1.240.175.532.000	3.410.000.000	363,6878393	<b>0,830382453</b>
14	WEGE	2019	306	2.459.404.829.875	9.572.000.000	256,9374039	<b>1,190951552</b>
		2020	256	2.194.904.415.741	9.572.000.000	229,304682	<b>1,116418548</b>
		2021	190	2.381.591.118.212	9.572.000.000	248,8080984	<b>0,763640738</b>
		2022	149	2.540.006.373.160	9.572.000.000	265,3579579	<b>0,561505678</b>
15	WIKA	2019	2590	18.215.732.987.000	8.969.951.372	2030,750473	<b>1,275390569</b>
		2020	1985	16.657.425.071.000	8.969.951.372	1857,025125	<b>1,068913917</b>
		2021	1105	17.435.077.712.000	8.969.951.372	1943,720427	<b>0,568497395</b>
		2022	800	17.493.206.188.000	8.969.951.372	1950,200783	<b>0,410214172</b>

Keterangan:

NBVS : Nilai Buku Per Lembar Saham

PBV : *Price to Book Value*

Lampiran 1. 6. Data Penelitian Variabel

NO	SIMBOL	TAHUN	X1	X2	Z	Y
1	ADHI	2019	0,9688	0,0186	0,8107	0,5601
		2020	0,5965	0,0010	19,7488	0,8974
		2021	0,8717	0,0018	20,5333	0,5633
		2022	0,9559	0,0042	6,9884	0,4612
2	BUKK	2019	0,7749	0,1072	0,7677	1,5140
		2020	0,7954	0,0991	1,7265	1,0270
		2021	0,8500	0,1007	1,2227	0,9667
		2022	0,8256	0,0727	0,4450	0,8277
3	DGIK	2019	0,2706	0,0065	20,6764	0,4128
		2020	1,0943	0,0068	3,9205	0,4288
		2021	0,7558	0,0011	7,4042	1,6767
		2022	0,8432	0,0031	1,8308	1,1886
4	JKON	2019	0,7834	0,0494	1,8520	3,0226
		2020	0,5770	0,0182	2,5974	2,4313
		2021	2,4639	0,0022	6,6903	5,4330
		2022	0,8049	0,0559	0,3417	0,6781
5	KRYA	2019	1,3404	0,0304	0,2393	2,7065
		2020	0,6126	0,0897	0,0343	2,2878
		2021	0,6618	0,0696	0,1386	3,3592
		2022	0,7025	0,1147	1,1555	1,8062
6	NRCA	2019	0,4783	0,0828	0,6759	0,7850
		2020	0,7285	0,0319	2,5532	0,8183
		2021	0,5740	0,0387	2,5714	0,6203
		2022	0,9955	0,0289	0,0525	0,6263
7	PBSA	2019	0,5481	0,0300	0,2127	0,9761
		2020	0,8127	0,0745	1,1491	0,8311
		2021	0,9007	0,1175	0,5079	0,9423
		2022	0,8823	0,1769	1,5154	1,4130
8	PPRE	2019	0,9679	0,0582	0,3263	0,7760
		2020	0,9100	0,0182	2,0754	0,9426
		2021	0,9363	0,0221	1,6040	0,5971
		2022	0,9415	0,0252	1,7125	0,4024
9	PTPP	2019	0,9708	0,0191	0,2922	0,6546
		2020	0,9195	0,0053	1,0102	0,8255
		2021	0,9586	0,0067	1,2968	0,4283



		2022	0,9619	0,0065	0,7340	0,2991
10	PTPW	2019	0,7840	0,1610	0,5779	3,0192
		2020	0,7556	0,0942	0,8134	2,4734
		2021	0,8800	0,1093	1,9750	2,1555
		2022	0,9755	0,1407	1,1470	1,8172
11	SMKM	2019	0,7507	0,4016	0,6321	7,0808
		2020	0,7869	0,0396	2,3149	0,6871
		2021	0,7848	0,0534	5,0246	3,4216
		2022	0,9863	0,0460	4,3853	3,9734
12	TOPS	2019	1,6994	0,0412	0,4941	7,6124
		2020	1,0763	0,0535	0,7560	1,9705
		2021	0,6565	0,0004	1,1500	1,9671
		2022	0,9690	0,0403	0,3223	2,2100
13	TOTL	2019	0,9842	0,0599	0,8821	1,3806
		2020	0,9675	0,0386	0,5497	1,1076
		2021	0,9857	0,0377	1,3480	0,8747
		2022	0,9831	0,0311	3,0597	0,8304
14	WEGE	2019	0,9990	0,0737	0,3052	1,1910
		2020	1,0006	0,0257	0,6491	1,1164
		2021	0,9996	0,0362	0,4775	0,7636
		2022	0,9787	0,0434	2,5965	0,5615
15	WIKA	2019	1,7909	0,0144	0,1639	1,2754
		2020	0,2794	0,0169	0,4383	1,0689
		2021	1,0903	0,0028	0,0174	0,5685
		2022	0,0715	0,0020	0,2289	0,4102

## Lampiran 1. 7. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Perencanaan Pajak	60	,07	2,46	,8879	,33944
Book Tax Differences	60	-,01	,40	,0524	,06247
Kualitas Laba	60	,02	20,68	2,4620	4,45253
Nilai Perusahaan	60	,30	7,61	1,5621	1,48545
Valid N (listwise)	60				

Lampiran 1. 8. Hasil Uji *One Sample Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		60
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	1,14683567
	Absolute	,169
Most Extreme Differences	Positive	,169
	Negative	-,120
Kolmogorov-Smirnov Z		1,306
Asymp. Sig. (2-tailed)		,066

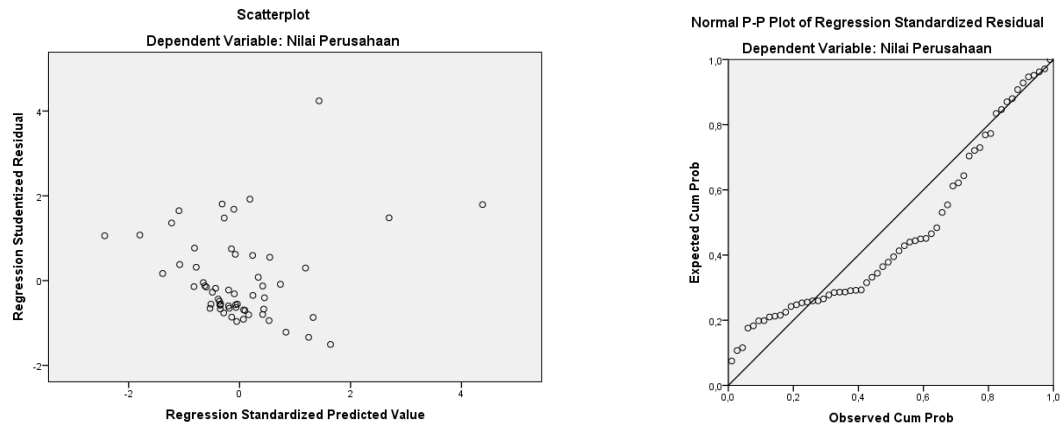
a. Test distribution is Normal.

b. Calculated from data.

## Lampiran 1. 9. Hasil Uji Multikolinearitas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Perencanaan Pajak	,967	1,034
	Book Tax Differences	,911	1,098
	Kualitas Laba	,909	1,100

a. Dependent Variable: Nilai Perusahaan

Lampiran 1. 10. Hasil Uji Heteroskedasitas (*Park Test*)

Coefficients <sup>a</sup>								
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.			
	B	Std. Error	Beta					
1	(Constant)	-,682	,654			-1,042	,302	
	LnX1	,329	,521			,086	,632	,530
	LnX2	,035	,171			,028	,205	,838
	LnZ	-,200	,181			-,153	-1,107	,273

a. Dependent Variable: LnRes

Lampiran 1. 11. Hasil Uji Autokorelasi (*Runs Test*)

Runs Test	
	Unstandardized Residual
Test Value <sup>a</sup>	-,33954
Cases < Test Value	30
Cases >= Test Value	30
Total Cases	60
Number of Runs	26
Z	-1,302
Asymp. Sig. (2-tailed)	,193

a. Median

## Lampiran 1. 12. Hasil Uji Koefisien Determinasi (Uji R)

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,628 <sup>a</sup>	,394	,373	1,17642

a. Predictors: (Constant), Book Tax Differences, Perencanaan Pajak

## Lampiran 1. 13. Hasil Uji Signifikansi Parsial (Uji t)

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,724	,461		-1,569	,122
	Perencanaan Pajak	1,862	,454	,425	4,104	,000
	Book Tax Differences	12,082	2,465	,508	4,901	,000

a. Dependent Variable: Nilai Perusahaan

## Lampiran 1. 14. Hasil Uji Signifikansi Simultan (Uji F)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	51,302	2	25,651	18,534	,000 <sup>b</sup>
	Residual	78,886	57	1,384		
	Total	130,187	59			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), Book Tax Differences, Perencanaan Pajak

## Lampiran 1. 15. Hasil Uji Koefisien Determinasi Dengan Variabel Moderasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,668 <sup>a</sup>	,447	,395	1,15516

a. Predictors: (Constant), X2\_Z, Zscore: Perencanaan Pajak, Zscore: Book Tax Differences, X1\_Z, Zscore: Kualitas Laba

## Lampiran 1. 16. Hasil Uji Signifikansi Parsial Dengan Variabel Moderasi

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1,375	,416		3,303	,002
	Zscore: Perencanaan Pajak	,521	,166	,351	3,132	,003
	Zscore: Book Tax Differences	1,075	,402	,724	2,676	,010
	Zscore: Kualitas Laba	,002	,480	,001	,005	,996
	X1_Z	,470	,231	,378	2,033	,047
	X2_Z	-,240	,426	-,205	-,564	,575

a. Dependent Variable: Nilai Perusahaan

## Lampiran 1. 17. Hasil Uji Signifikansi Simultan Dengan Variabel Moderasi

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	58,130	5	11,626	8,713	,000 <sup>b</sup>
	Residual	72,057	54	1,334		
	Total	130,187	59			

a. Dependent Variable: Nilai Perusahaan

b. Predictors: (Constant), X2\_Z, Zscore: Perencanaan Pajak, Zscore: Book Tax Differences, X1\_Z, Zscore: Kualitas Laba