

BAB V

PENUTUP

A. Kesimpulan

Informasi yang terdapat dalam laporan keuangan sering direkayasa oleh manajemen untuk mengoptimalkan keuntungan perusahaan dan juga untuk kepentingan dirinya sendiri atau dikenal dengan manajemen laba yang sering dideteksi dengan model akrual (*discretionary accruals* dan *non-discretionary*) dalam berbagai penelitian. Namun, Bernard dan Skinner (1996) membuktikan bahwa penggunaan *discretionary accruals* menyebabkan terjadinya kesalahan dalam mendeteksi praktik manajemen laba, karena adanya kesalahan mengklasifikasikan *total accruals* ke dalam bentuk *discretionary accruals* dan *non-discretionary accruals* sehingga model tersebut tidak lagi tepat digunakan. Phillips *et al.* (2003) mengungkapkan bahwa kesalahan pengukuran model akrual dapat dikurangi dengan memfokuskan pada beban pajak tangguhan.

Beban pajak tangguhan timbul akibat perbedaan temporer antara laba akuntansi (laba dalam laporan keuangan menurut SAK untuk kepentingan pihak eksternal) dengan laba fiskal (laba menurut peraturan perpajakan yang digunakan sebagai dasar penghitungan pajak) (Yuliati, 2004). Tjahjono dan Husein (2000) mendefinisikan rekonsiliasi fiskal adalah usaha mencocokkan perbedaan yang terdapat dalam laporan keuangan komersial dengan perbedaan yang terdapat dalam laporan keuangan fiskal

yang dapat berupa perbedaan tetap dan waktu (temporer). Perbedaan tetap adalah perbedaan yang terjadi karena transaksi pendapatan dan biaya diakui menurut akuntansi komersial tetapi tidak diakui menurut fiskal. Perbedaan temporer adalah perbedaan yang bersifat sementara karena adanya ketidaksesuaian waktu pengakuan penghasilan dan beban antara peraturan perpajakan dengan SAK (Suandy, 2008).

Lumbantoruan (1996) mendefinisikan manajemen pajak sebagai sarana untuk memenuhi kewajiban perpajakan dengan benar, tetapi jumlah pajak dapat ditekan serendah mungkin untuk memperoleh laba dan likuiditas yang diharapkan, dengan tujuan meredakan beban pajak supaya dapat ditekan serendah mungkin dengan memanfaatkan peraturan yang ada.

Manajemen laba adalah tindakan manajer untuk menaikkan atau menurunkan laba periode berjalan dari sebuah perusahaan yang dikelolanya tanpa menyebabkan kenaikan (penurunan) keuntungan ekonomi perusahaan jangka panjang (Rosenzweig dan Fischer, 1994 dalam Sulistyanto, 2008). Munculnya praktik manajemen laba yang dilakukan oleh manajemen, dilandasi oleh dua teori, yaitu teori keagenan dan teori akuntansi positif.

Beban pajak tangguhan mampu mendeteksi praktik manajemen laba disebabkan karena adanya asimetri informasi dan konflik kepentingan yang terjadi antara *agent* (pihak internal) dengan *principal* (pihak eksternal), sehingga mendorong *agent* untuk menyembunyikan beberapa informasi yang tidak diketahui oleh *principal* dan menyajikan informasi yang tidak sebenarnya kepada *principal*.

Peran perencanaan pajak dalam praktik manajemen laba secara konseptual dapat juga dijelaskan dengan teori keagenan. Perusahaan (*agent*) berusaha membayar pajak sekecil mungkin karena dengan membayar pajak berarti mengurangi kemampuan ekonomis perusahaan, sedangkan pemerintah (*principal*) memerlukan dana dari penerimaan pajak untuk membiayai pengeluaran pemerintah. Berubahnya tarif pajak progresif menjadi tarif pajak tunggal dan penurunan tarif pajak tunggal dari 28% menjadi 25% memotivasi manajemen untuk melakukan praktik manajemen laba ketika manajemen menyusun strategi untuk memaksimalkan beban PPh dalam proses perencanaan pajak.

Penelitian ini menggunakan 96 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2008 – 2009 dengan menggunakan alat analisis regresi linier berganda. Pada penelitian ini, data tahun 2008 dengan data tahun 2009 diuji secara terpisah, sehingga hasil pengujian hipotesis dapat disimpulkan menjadi dua bagian, yaitu :

1. Pengaruh Beban Pajak Tangguhan terhadap Praktik Manajemen Laba pada Tahun 2008 dan Tahun 2009

Pada tahun 2008 beban pajak tangguhan mampu mendeteksi praktik manajemen laba pada perusahaan manufaktur. Hasil penelitian ini sesuai dengan hasil penelitian dari Mills dan Newberry (2001), Holland dan Jackson (2002), Phillips *et al.* (2003), Yulianti (2004) serta Setiowati (2007), tetapi tidak sesuai dengan penelitian Lestari (2008).

Berbeda halnya pada tahun 2009, beban pajak tangguhan tidak mampu mendeteksi adanya praktik manajemen laba pada perusahaan manufaktur. Hal tersebut disebabkan oleh :

- a. Perubahan tarif pajak proporsional menjadi tarif pajak tunggal dan penurunan tarif pajak tunggal tahun 2010 yang memotivasi manajemen menunda laba periode 2008 dan periode 20089 serta mengakui beban lebih awal, sehingga timbul aktiva pajak tangguhan yang mengurangi beban pajak tangguhan dan beban pajak kini.
 - b. Mekanisme akuntansi pajak tangguhan, di mana pajak tangguhan timbul akibat perbedaan temporer antara laba akuntansi dengan laba fiskal yang diakui sebagai kewajiban atau aktiva pajak tangguhan dan disajikan dalam neraca pada suatu periode tertentu.
 - c. Keterbatasan manajemen dalam mempengaruhi beban pajak tangguhan yang diatur oleh peraturan perpajakan sehingga membatasi manajemen untuk memilih kebijakan dalam menyusun laporan keuangan fiskal.
2. Pengaruh Perencanaan Pajak terhadap Praktik Manajemen Laba pada Tahun 2008 dan tahun 2009

Pada tahun 2008 perencanaan pajak mampu mendeteksi adanya praktik manajemen laba yang dilakukan oleh manajemen dalam rangka merespon perubahan tarif pajak progresif menjadi tarif pajak tunggal. Sama halnya pada tahun 2009 perencanaan pajak mampu mendeteksi praktik manajemen laba dalam rangka merespon penurunan tarif pajak tunggal dari 28% menjadi 25%. Kedua hal tersebut dilakukan dengan

tujuan untuk meminimalkan beban PPh supaya perusahaan dapat membayar pajak serendah mungkin serta meningkatkan ROCE supaya para investor tertarik untuk membeli saham perusahaan dan perusahaan memperoleh tambahan modal dari investor.

Tujuan lain yang dilakukan oleh manajemen pada tahun 2009 yaitu manajemen terdorong untuk menghindari tarif pajak tahun 2009 (28%) yang hanya berlaku satu tahun, di mana kemudian berlaku tarif pajak tunggal sebesar 25% yang berlaku pada tahun 2010 dan tahun-tahun berikutnya. Hal ini didukung dengan rentang waktu yang panjang dibandingkan dengan rentang waktu dalam merespon perubahan tarif pajak progresif menjadi tarif pajak tunggal. Hasil penelitian tahun 2008 dan tahun 2009 dalam penelitian ini sesuai dengan hasil penelitian dari Maydew (1997), Wulandari dkk. (2004) dan Utami (2005), tetapi tidak sesuai dengan penelitian dari Guenther (1994), Setyowati (2002), Hidayati dan Zulaikha (2003) serta Ratna (2006).

B. Keterbatasan Penelitian

Keterbatasan penelitian merupakan kelemahan dan kekurangan yang terdapat dalam penelitian ini. Adapun keterbatasan dalam penelitian ini yaitu :

1. Pada tahun 2009 beban pajak tangguhan tidak dapat digunakan untuk mendeteksi praktik manajemen laba, karena dalam penelitian ini yang hanya melihat dua tahun penelitian yaitu tahun 2008 dan tahun 2009 serta kedua periode penelitian tersebut diuji secara terpisah (periode tunggal).

Beban pajak tangguhan yang diakui dalam satu periode akuntansi tidak hanya berasal dari kewajiban pajak tangguhan periode tersebut, tetapi juga bagian dari kewajiban pajak tangguhan periode sebelumnya yang dilunasi pada periode bersangkutan.

2. Pada penelitian ini diperoleh 45 perusahaan manufaktur yang memiliki data tidak lengkap, karena beberapa perusahaan belum mempublikasikan laporan keuangan tahun 2009. Proses dan waktu pengambilan serta pemilihan sampel yang dilakukan oleh penulis merupakan waktu di mana hanya beberapa perusahaan yang mempublikasikan laporan keuangan tahun 2009, sehingga penulis tidak dapat memperoleh semua laporan keuangan perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia pada tahun 2009.
3. Pada penelitian ini tidak memisahkan perusahaan manufaktur yang memiliki laba sebelum pajak dan laba bersih bernilai positif dengan laba sebelum pajak dan laba bersih bernilai negatif. Hal ini dikarenakan penelitian ini tidak menguji model akrual untuk mendeteksi manajemen laba dan juga penelitian ini menguji beban pajak tangguhan. Tarif pajak tahun 2008 dalam menghitung beban pajak tangguhan perusahaan dikenakan sebesar 30%, sehingga dianggap semua sampel perusahaan manufaktur penghasilan kena pajaknya dikenakan tarif pajak progresif lapisan ketiga yaitu 30%. Hal inilah yang menjadi dasar penulis mengasumsikan semua sampel perusahaan memiliki laba sebelum pajak dan laba bersih bernilai positif.

C. Saran

Berdasarkan keterbatasan penelitian di atas, maka saran untuk penelitian selanjutnya yang sejenis dengan penelitian ini adalah sebagai berikut :

1. Penelitian selanjutnya mengenai pengaruh beban pajak tangguhan terhadap praktik manajemen laba, disarankan tidak menguji beban pajak tangguhan secara periode tunggal karena beban pajak tangguhan yang diakui dalam laporan laba rugi perusahaan pada suatu periode berjalan merupakan bagian dari kewajiban pajak tangguhan dari tahun-tahun sebelumnya. Selain itu, diperhatikan pula tarif pajak penghasilan yang berlaku harus sama selama periode pengamatan, sehingga data penelitian tersebut tidak perlu diuji dengan periode tunggal.
2. Perlu dilakukan penelitian lanjutan untuk membuktikan logika hipotetik penulis yaitu bahwa penghasilan tahun 2008 dan tahun 2009 yang sebelumnya telah ditunda, akan diakui oleh perusahaan pada laporan keuangan di mana tarif pajak tunggal 25% mulai berlaku dengan memisahkan perusahaan yang memiliki nilai laba (laba sebelum pajak dan laba bersih) positif dan negatif. Periode penelitian selanjutnya tidak hanya terdiri satu tahun ke depan tetapi tiga atau lima tahun ke depan.
3. Diharapkan dapat mengkaji dan meneliti lebih dalam mengenai pengaruh perencanaan pajak terhadap praktik manajemen laba yang bertujuan untuk biaya modal ekuitas serta memisahkan perusahaan yang memiliki laba sebelum pajak dan laba bersih bernilai positif dengan perusahaan yang memiliki laba sebelum pajak dan laba bersih bernilai negatif.

DAFTAR REFERENSI

- Agoes, Sukrisno dan Estralita Trisnawati. 2007. *Akuntansi Perpajakan*. Jakarta : Salemba Empat.
- Andreas, Sajuli. 2005. "Perencanaan Pajak untuk Menentukan Beban Pajak yang Efisien Pada Perusahaan". http://www.mm-ukrida.co.cc/resmeth-rct/uk-mk-fs45/sajuli_andreas.pdf, diakses tanggal 13 Agustus 2010.
- Bernard, Victor L. and Douglas J. Skinner. 1996. "What Motivates Manager's Choice of Discretionary Accruals ?". *Journal of Accounting and Economics*, Vol. 22, pp. 313-325.
- Boediono, Gideon SB. 2005. "Kualitas Laba : Studi Pengaruh Mekanisme *Corporate Governance* dan Dampak Manajemen Laba Dengan Menggunakan Analisis Jalur". *Simposium Nasional Akuntansi VIII*, Solo.
- Degeorge, F., J. Patel and R. Zeckhauser. 1999. "Earnings Management to Exceed Thresholds". *Journal of Business*, Vol. 72, pp. 1-33.
- Djuanda, H. Gustian, Ardiansyah dan Irwansyah Lubis. 2003. *Pajak Penghasilan Orang Pribadi*. Jakarta : Salemba Empat.
- ECFIN Institute for Economic and Financial Research. 2007. *Indonesian Capital Market Directory 2007*. Eighteenth Edition.
- ECFIN Institute for Economic and Financial Research. 2008. *Indonesian Capital Market Directory 2008*. Fourteenth Edition.
- Ghozali, Imam. 2006. *Aplikasi Analisis Multivariate dengan Program SPSS*. Semarang : Badan Penerbit Universitas Diponegoro, Cetakan IV.
- Guenther, David A. 1994. "Earnings Management in Response to Corporate Tax Rate Changes : Evidence from the 1986 Tax Reform Act". *The Accounting Review*, Vol. 69, No. 1, pp. 230-243.
- Halim, Julia, Carmel Meiden dan Rudolf Lumban Tobing. 2005. "Pengaruh Manajemen Laba pada Tingkat Pengungkapan Laporan Keuangan pada Perusahaan Manufaktur yang Termasuk dalam Indeks LQ – 45". *Simposium Nasional Akuntansi VIII*, Solo.
- Hardi Cheng. 2009. "Pajak Tangguhan – Mengupas Tuntas Apa dan Bagaimana Penerapan Pajak Tangguhan". <http://www.auditme-post.blogspot.com>, diakses tanggal 21 Juli 2010.

- Hartono M., Jogiyanto. 2007. *Metodologi Penelitian Bisnis : Salah Kaprah dan Pengalaman-Pengalaman*. Yogyakarta : BPFE, Cetakan Pertama.
- Haryono, Slamet. 2005. "Struktur Kepemilikan dalam Bingkai Teori Keagenan". *Jurnal Akuntansi dan Bisnis*, Vol. 5, No. 1, Februari, hal. 63-71.
- Healy, Paul M. and James M. Wahlen. 1998. "A Review of The Earnings Management Literature and Its Implications for Standard Setting". *Accounting Horizons* 13 (4), pp. 365-383.
- Hidayati, Siti Munfiah dan Zulaikha. 2003. "Analisis Perilaku *Earnings Management* : Motivasi Minimalisasi *Income Tax*". *Simposium Akuntansi Nasional VI*, Surabaya.
- Holland, Kevin and Richard H. G. Jackson. 2002. "Earnings Management and Deferred Tax". *Social Science Research Network Electronic Paper Collection*.
- Ikatan Akuntan Indonesia. 2007. *Standar Akuntansi Keuangan*. Jakarta : Salemba Empat.
- Januarti, Indira. 2004. "Pendekatan dan Kritik Teori Akuntansi Positif". *Jurnal Akuntansi dan Auditing*, Vol. 01, No. 01, November, hal. 83-94.
- Jin, Liauw She dan Mas'ud Machfoedz. 1998. "Faktor-Faktor yang Mempengaruhi Praktik Perataan Laba Pada Perusahaan yang Terdaftar di Bursa Efek Jakarta". *Jurnal Riset Akuntansi Indonesia*, Vol. 1, No. 2, Juli, hal. 174-191.
- Joni dan Jogiyanto Hartono M. 2008. "Hubungan Manajemen Laba Sebelum IPO dan Return Saham dengan Kecerdasan Investor sebagai Variabel Pemoderasi - *Association of Earnings Management Before IPO and Stock's Returns with Investors Sophistication as Moderating Variable*". *Simposium Nasional Akuntansi XI*, Pontianak.
- Kusuma, Hadri. 2006. "Dampak Manajemen Laba terhadap Relevansi Informasi Akuntansi : Bukti Empiris dari Indonesia". *Jurnal Akuntansi dan Keuangan*, Vol. 8, No. 1, Mei, hal. 1-12.
- Lestari, Ubertin Wuri. 2008. *Analisis Pengaruh Beban Pajak Tangguhan Terhadap Manajemen Laba Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta*. Skripsi Program Sarjana Fakultas Ekonomi Universitas Atma Jaya Yogyakarta (Tidak Dipublikasikan).

- Lumbantoruan, Sophar. 1996. *Akuntansi Pajak*. Jakarta : PT Gramedia Widiasarana Indonesia, Edisi Revisi.
- Mangoting, Yenni. 1999. "Tax Planning : Sebuah Pengantar sebagai Alternatif Meminimalkan Pajak". *Jurnal Akuntansi dan Keuangan*, Vol. 1, No. 1, Mei, hal. 43-53.
- Maydew, Edward L. 1997. "Tax-Induced Earnings Management by Firms with Net Operating Losses". *Journal of Accounting Research* (Spring), pp. 83-96.
- Mills, Lillian F. and Kaye J. Newberry. 2001. "The Influence of Tax and Non-Tax Costs on Book-Tax Reporting Differences : Public and Private Firms". *Journal of American Taxation Association*, Vol 23, No. 1, pp. 1-19.
- Muljono, Djoko. 2006. *Akuntansi Pajak*. Yogyakarta : Andi Offset.
- Phillips, John, Morton Pincus and Sonja Olhofs Rego. 2003. "Earnings Management : New Evidence Based on Deffered Tax Expense". *The Accounting Review*, Vol. 27, pp. 491-521.
- Purba, Marisi P. dan Andreas. 2005. *Akuntansi Pajak Penghasilan Berdasarkan IAS No. 12 dan PSAK No. 46*. Jakarta : Graha Ilmu.
- Ratna, Julia. (2006). *Pengaruh Rekayasa Akrua dalam Peminimalan Pembayaran Pajak – Studi pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Jakarta Tahun 2000-2002*. Skripsi Program Sarjana Fakultas Ekonomi Universitas Atma Jaya Yogyakarta (Tidak Dipublikasikan).
- Resmi, Siti. 2009. *Perpajakan : Teori dan Kasus*. Jakarta : Salemba Empat, Edisi Kelima.
- Sanjaya, I Putu Sugiarta. 2008. "Auditor Eksternal, Komite Audit dan Manajemen Laba". *Jurnal Riset Akuntansi Indonesia*, Vol. 11, No.1, Januari, hal. 97-116.
- Santoso, Singgih. 2001. *Statistik Parametrik*. Jakarta : Elexmedia Computindo.
- Scott, William R. 2003. *Financial Accounting Theory*, 3rd Edition. Toronto, Canada : Prentice-Hall.
- Setiawati, Lilis dan Ainun Na'im. 2000. "Manajemen Laba". *Jurnal Ekonomi dan Bisnis Indonesia*, Vol. 15, No. 4, Oktober, hal. 424-441.

- Setiowati, Agnes Ririn. 2007. *Analisis Hubungan Beban Pajak Tangguhan Terhadap Manajemen Laba Pada Perusahaan Non-Manufaktur yang Terdaftar di Bursa Efek Jakarta*. Skripsi Program Sarjana Fakultas Ekonomi Universitas Atma Jaya Yogyakarta (Tidak Dipublikasikan).
- Setyowati, Lilis. 2002. "Rekayasa AkruaI untuk Meminimalkan Pajak". *Jurnal Riset Akuntansi Indonesia*, Vol. 5, No. 3, September, hal. 325-340.
- Sigit Hutomo, YB. 2009. *Pajak Penghasilan - Konsep dan Aplikasi (Edisi Revisi)*. Yogyakarta : Universitas Atma Jaya Yogyakarta.
- Suandy, Erly. 2008. *Perencanaan Pajak*. Jakarta : Salemba Empat, Edisi Keempat.
- Sulistyanto, H. Sri. 2008. *Manajemen Laba, Teori dan Model Empiris*. Jakarta : Grasindo.
- Suwardjono. 2003. *Akuntansi Pengantar : Proses Penciptaan Data Pendekatan Sistem*. Yogyakarta : BPFE, Edisi Ketiga.
- Tjahjono, Achmad dan Muhammad Fakhri Husein. 2000. *Perpajakan*. Yogyakarta : UPP AMP YKPN, Cetakan Kedua.
- Utami, Wiwik. 2005. "Pengaruh Manajemen Laba terhadap Biaya Modal Ekuitas (Studi Perusahaan Publik Sektor Manufaktur)". *Simposium Nasional Akuntansi VIII*, Solo.
- Waluyo. 2008. *Akuntansi Pajak*. Jakarta : Salemba Empat.
- Watts, Ross L. and Jerold L. Zimmerman. 1986. *Positive Accounting Theory*. Englewood Cliffs, New Jersey : Prentice-Hall.
- Widyaningdyah, Agnes Utari. 2001. "Analisis Faktor-Faktor yang Berpengaruh terhadap Manajemen Laba pada Perusahaan *Go Public* di Indonesia". *Jurnal Akuntansi dan Keuangan*, Vol. 3, No. 2, November, hal. 89-101.
- Wijayanti, Handayani Tri. 2006. "Analisis Pengaruh Perbedaan antara Laba Akuntansi dan Laba Fiskal Terhadap Persistensi Laba, AkruaI dan Arus Kas". *Simposium Nasional Akuntansi IX*, Padang.
- Wild, John J., K. R. Subramanyam and Robert F. Halsey. 2004. *Financial Statement Analysis*, 8th ed. Boston : Mc.Graw-Hill.

Wulandari, Deni, Kumalahadi dan Januar Eko Prasetyo. 2004. “Indikasi Manajemen Laba Menjelang Undang-undang Perpajakan 2000 Pada Perusahaan Manufaktur yang Terdaftar Di Bursa Efek Jakarta”. *Simposium Akuntansi Nasional VII*, Denpasar.

Yuliati. 2004. “Kemampuan Beban Pajak Tangguhan dalam Memprediksi Manajemen Laba”. *Simposium Nasional Akuntansi VII*, Denpasar.

Zain, Mohammad. 2007. *Manajemen Perpajakan*. Jakarta : Salemba Empat, Edisi Ketiga.





LAMPIRAN

LAMPIRAN I

DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR

TAHUN 2008 - 2009

No.	Nama Perusahaan Manufaktur	Kode
1.	PT Ades Waters Indonesia Tbk	ADES
2.	PT AKR Corporindo Tbk	AKRA
3.	PT Aneka Kemasindo Utama Tbk	AKKU
4.	PT Aqua Golden Mississippi Tbk	AQUA
5.	PT Argo Pantes Tbk	ARGO
6.	PT Arwana Citramulia Tbk	ARNA
7.	PT Asiaplast Industries Tbk	APLI
8.	PT Astra Graphia Tbk	ASGR
9.	PT Astra International Tbk	ASII
10.	PT Astra Otoparts Tbk	AUTO
11.	PT Barito Pacific Timber Tbk	BRPT
12.	PT Bentoel Internasional Investama Tbk	RMBA
13.	PT Berlina Tbk	BRNA
14.	PT Betonjaya Manunggal Tbk	BTON
15.	PT Bristol-Myers Squibb Indonesia Tbk	SQBI
16.	PT Budi Acid Jaya Tbk	BUDI
17.	PT Cahaya Kalbar Tbk	CEKA
18.	PT Darya-Varia Laboratoria Tbk	DVLA
19.	PT Delta Djakarta Tbk	DLTA
20.	PT Duta Pertiwi Nusantara Tbk	DPNS
21.	PT Dynaplast Tbk	DYNA
22.	PT Ekadharma International Tbk	EKAD
23.	PT Eterindo Wahanatama Tbk	ETWA

LAMPIRAN I

(Lanjutan)

No	Nama Perusahaan Manufaktur	Kode
24.	PT Ever Shine Textile Industri	ESTI
25.	PT Fajar Surya Wisesa Tbk	FASW
26.	PT Fast Food Indonesia Tbk	FAST
27.	PT Gajah Tunggal Tbk	GJTL
28.	PT Goodyear Indonesia Tbk	GDYR
29.	PT HM Sampoerna Tbk	HMSP
30.	PT Holcim Indonesia Tbk	SMCB
31.	PT Indal Alumunium Industry Tbk	INAI
32.	PT Indo Acidatama Tbk	SRSN
33.	PT Indocement Tunggal Prakasa Tbk	INTP
34.	PT Indofood Sukses Makmur Tbk	INDF
35.	PT Indospring Tbk	INDS
36.	PT Inter Delta Tbk	INTD
37.	PT Intraco Penta Tbk	INTA
38.	PT Jakarta Kyoei Steel Works Tbk	JKSW
39.	PT Jaya Pari Steel Tbk	JPRS
40.	PT Kabelindo Murni Tbk	KBLM
41.	PT Kageo Igar Jaya Tbk	IGAR
42.	PT Kalbe Farma Tbk	KLBF
43.	PT Karwell Indonesia Tbk	KARW
44.	PT Kedaung Indah Can Tbk	KICI
45.	PT Kedawung Setia Industrial Tbk	KDSI
46.	PT Keramik Indonesia Asosiasi Tbk	KIAS
47.	PT Kimia Farma Tbk	KAEF
48.	PT Langgeng Makmur Industri Tbk	LMPI
49.	PT Lautan Luas Tbk	LTLS

LAMPIRAN I

(Lanjutan)

No.	Nama Perusahaan Manufaktur	Kode
50.	PT Lion Metal Works Tbk	LION
51.	PT Lionmesh Prima Tbk	LMSH
52.	PT Mayora Indah Tbk	MYOR
53.	PT Merck Tbk	MERK
54.	PT Metrodata Electronics Tbk	MTDL
55.	PT Mitra Investindo Tbk	MITI
56.	PT Modern Internasional Tbk	MDRN
57.	PT Mulia Industrindo Tbk	MLIA
58.	PT Multi Bintang Indonesia Tbk	MLBI
59.	PT Multi Prima Sejahtera Tbk	LPIN
60.	PT Multipolar Corporation Tbk	MLPL
61.	PT Multistrada Arah Sarana Tbk	MASA
62.	PT Mustika Ratu Tbk	MRAT
63.	PT Pan Brothers Tex Tbk	PBRX
64.	PT Pelangi Indah Canindo Tbk	PICO
65.	PT Perdana Bangun Pusaka Tbk	KONI
66.	PT Pioneerindo Gourmet International Tbk	PTSP
67.	PT Polychem Indonesia Tbk	ADMG
68.	PT Polysindo Eka Perkasa Tbk	POLY
69.	PT Prasadha Aneka Niaga Tbk	PSDN
70.	PT Prima Alloy Steel Tbk	PRAS
71.	PT Primarindo Asia Infrastructure Tbk	BIMA
72.	PT Pyridam Farma Tbk	PYFA
73.	PT Ricky Putra Globalindo Tbk	RICY
74.	PT Roda Vivatex Tbk	RDTX

LAMPIRAN I

(Lanjutan)

No.	Nama Perusahaan Manufaktur	Kode
75.	PT Sat Nusapersada Tbk	PTSN
76.	PT Schering Plough Indonesia Tbk	SCPI
77.	PT Sekar Laut Tbk	SKLT
78.	PT Selamat Sempurna Tbk	SMSM
79.	PT Semen Gresik Tbk	SMGR
80.	PT Sepatu Bata Tbk	BATA
81.	PT Siantar TOP Tbk	STTP
82.	PT SMART Tbk	SMAR
83.	PT Sumalindo Lestari Jaya Tbk	SULI
84.	PT Sumi Indo Kabel Tbk	IKBI
85.	PT Suparma Tbk	SPMA
86.	PT Surya Intrindo Makmur Tbk	SIMM
87.	PT Surya Toto Indonesia Tbk	TOTO
88.	PT Tempo Scan Pacific Tbk	TSPC
89.	PT Tiga Pilar Sejahtera Food Tbk	AISA
90.	PT Tira Austenite Tbk	TIRA
91.	PT Trias Sentosa Tbk	TRST
92.	PT Tunas Ridean Tbk	TURI
93.	PT Ultra Jaya Milk Tbk	ULTJ
94.	PT Unilever Indonesia Tbk	UNVR
95.	PT United Tractors Tbk	UNTR
96.	PT Unitex Tbk	UNTX

LAMPIRAN II
HASIL PERHITUNGAN PERUBAHAN LABA PERUSAHAAN

No	Nama Perusahaan	Kode	Laba bersih			Eit – Eit-1	
			2007	2008	2009	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	-154,851,000,000	-15,208,000,000	16,321,000,000	139,643,000,000	31,529,000,000
2	PT AKR Corporindo Tbk	AKRA	191,208,244,000	210,032,685,000	274,718,650,000	18,824,441,000	64,685,965,000
3	PT Aneka Kemasindo Utama Tbk	AKKU	-38,439,188	-8,121,292,902	-5,664,063,927	-8,082,853,714	2,457,228,975
4	PT Aqua Golden Mississippi Tbk	AQUA	65,912,835,099	82,336,933,380	95,913,000,000	16,424,098,281	13,576,066,620
5	PT Argo Pantes Tbk	ARGO	-17,823,444,000	188,504,459	75,744,091,000	18,011,948,459	75,555,586,541
6	PT Arwana Citramulia Tbk	ARNA	43,432,893,193	54,290,317,115	63,888,414,158	10,857,423,922	9,598,097,043
7	PT Asiaplast Industries Tbk	APLI	-4,584,651,718	-4,821,452,181	30,142,714,633	-236,800,463	34,964,166,814
8	PT Astra Graphia Tbk	ASGR	72,074,000,366	62,486,606,234	66,947,426,012	-9,587,394,132	4,460,819,778
9	PT Astra International Tbk	ASII	6,519,000,000,000	9,191,000,000,000	10,040,000,000,000	2,672,000,000,000	849,000,000,000
10	PT Astra Otoparts Tbk	AUTO	454,907,000,000	566,025,000,000	768,265,000,000	111,118,000,000	202,240,000,000
11	PT Barito Pacific Timber Tbk	BRPT	44,533,000,000	-3,399,758,000,000	547,265,000,000	-3,444,291,000,000	3,947,023,000,000
12	PT Bentoel Internasional Investama Tbk	RMBA	242,916,734,144	239,137,880,999	25,165,110,922	-3,778,853,145	-213,972,770,077
13	PT Berlina Tbk	BRNA	10,380,457,348	20,764,168,305	20,260,227,896	10,383,710,957	-503,940,409
14	PT Betonjaya Manunggal Tbk	BTON	8,783,660,793	20,823,061,634	9,388,156,670	12,039,400,841	-11,434,904,964
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	52,176,192,000	94,271,208,000	131,259,309,000	42,095,016,000	36,988,101,000
16	PT Budi Acid Jaya Tbk	BUDI	46,177,000,000	32,981,000,000	146,415,000,000	-13,196,000,000	113,434,000,000
17	PT Cahaya Kalbar Tbk	CEKA	24,353,616,502	29,144,378,378	49,493,129,474	4,790,761,876	20,348,751,096
18	PT Darya-Varia Laboratoria Tbk	DVLA	49,917,853,000	70,819,094,000	72,272,233,000	20,901,241,000	1,453,139,000
19	PT Delta Djakarta Tbk	DLTA	47,330,712,000	83,754,358,000	126,504,062,000	36,423,646,000	42,749,704,000
20	PT Duta Pertiwi Nusantara Tbk	DPNS	1,377,235,706	-8,262,368,811	7,124,377,450	-9,639,604,517	15,386,746,261
21	PT Dynaplast Tbk	DYNA	772,714,548	2,799,601	65,588,022,747	-769,914,947	65,585,223,146
22	PT Ekadharma International Tbk	EKAD	4,233,068,343	4,606,369,363	16,443,338,453	373,301,020	11,836,969,090

No	Nama Perusahaan	Kode	Laba bersih			Eit – Eit-1	
			2007	2008	2009	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	6694154506	617,178,567,131	10,416,886,250	610,484,412,625	-606,761,680,881
24	PT Ever Shine Textile Industri	ESTI	-15,305,237,194	-22,019,267,165	7,686,659,423	-6,714,029,971	29,705,926,588
25	PT Fajar Surya Wisesa Tbk	FASW	121,970,185,307	36,553,869,861	276,728,714,277	-85,416,315,446	240,174,844,416
26	PT Fast Food Indonesia Tbk	FAST	102,537,329,000	125,267,988,000	181,996,584,000	22,730,659,000	56,728,596,000
27	PT Gajah Tunggal Tbk	GJTL	90,841,000,000	-624,788,000,000	905,330,000,000	-715,629,000,000	1,530,118,000,000
28	PT Goodyear Indonesia Tbk	GDYR	42,399,174,000	812,053,000	121,085,749,000	-41,587,121,000	120,273,696,000
29	PT HM Sampoerna Tbk	HMSP	3,624,018,000,000	3,895,280,000,000	5,087,339,000,000	271,262,000,000	1,192,059,000,000
30	PT Holcim Indonesia Tbk	SMCB	169,410,000,000	303,468,000,000	895,751,000,000	134,058,000,000	592,283,000,000
31	PT Indal Alumunium Industry Tbk	INAI	334,370,529	1,007,507,925	-12,824,140,133	673,137,396	-13,831,648,058
32	PT Indo Acidatama Tbk	SRSN	25,694,700,000	6,796,587,000	25,380,247,000	-18,898,113,000	18,583,660,000
33	PT Indocement Tunggal Prakasa Tbk	INTP	980,103,086,314	1,745,500,936,215	2,746,654,071,082	765,397,849,901	1,001,153,134,867
34	PT Indofood Sukses Makmur Tbk	INDF	980,357,000,000	1,034,389,000,000	2,075,861,000,000	54,032,000,000	1,041,472,000,000
35	PT Indospring Tbk	INDS	9,887,928,336	31,827,215,353	58,765,937,255	21,939,287,017	26,938,721,902
36	PT Inter Delta Tbk	INTD	406,159,315	-2,704,322,644	-738,676,319	-3,110,481,959	1,965,646,325
37	PT Intraco Penta Tbk	INTA	9,513,887,731	22,943,741,774	37,473,252,355	13,429,854,043	14,529,510,581
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	-35,001,818,020	-29,915,880,560	6,721,613,437	5,085,937,460	36,637,493,997
39	PT Jaya Pari Steel Tbk	JPRS	41,566,177,061	49,157,545,353	1,917,377,909	7,591,368,292	-47,240,167,444
40	PT Kabelindo Murni Tbk	KBLM	5,314,388,899	3,987,761,239	1,695,130,121	-1,326,627,660	-2,292,631,118
41	PT Kageo Igar Jaya Tbk	IGAR	15,426,317,547	7,348,483,975	24,740,866,566	-8,077,833,572	17,392,382,591
42	PT Kalbe Farma Tbk	KLBF	705,694,196,679	706,822,146,190	929,003,740,338	1,127,949,511	222,181,594,148
43	PT Karwell Indonesia Tbk	KARW	6,019,817,597	-60,392,214,994	-6,949,200,112	-66,412,032,591	53,443,014,882
44	PT Kedaung Indah Can Tbk	KICI	15,742,232,136	3,057,273,250	-5,214,569,732	-12,684,958,886	-8,271,842,982
45	PT Kedawung Setia Industrial Tbk	KDSI	14,500,297,724	5,716,267,895	10,510,515,055	-8,784,029,829	4,794,247,160
46	PT Keramik Indonesia Assosiasi Tbk	KIAS	-84,628,123,771	21,575,954,664	27,328,221,759	106,204,078,435	5,752,267,095
47	PT Kimia Farma Tbk	KAEF	52,189,435,346	55,393,774,869	62,506,876,510	3,204,339,523	7,113,101,641
48	PT Langgeng Makmur Industri Tbk	LMPI	12,400,202,336	2,571,939,722	5,991,716,796	-9,828,262,614	3,419,777,074

No	Nama Perusahaan	Kode	Laba bersih			Eit – Eit-1	
			2007	2008	2009	2008	2009
49	PT Lautan Luas Tbk	LTLS	71,670,000,000	145,846,000,000	85,925,000,000	74,176,000,000	-59,921,000,000
50	PT Lion Metal Works Tbk	LION	25,298,384,327	37,840,393,046	33,613,329,078	12,542,008,719	-4,227,063,968
51	PT Lionmesh Prima Tbk	LMSH	5,942,206,112	9,237,180,878	2,400,507,034	3,294,974,766	-6,836,673,844
52	PT Mayora Indah Tbk	MYOR	141,589,137,703	196,230,049,693	372,157,912,334	54,640,911,990	175,927,862,641
53	PT Merck Tbk	MERK	89,484,528,000	98,620,070,000	146,700,178,000	9,135,542,000	48,080,108,000
54	PT Metrodata Electronics Tbk	MTDL	28,480,083,561	29,956,430,437	10,064,638,280	1,476,346,876	-19,891,792,157
55	PT Mitra Investindo Tbk	MITI	1,681,051,413	2,308,724	8,925,071,679	-1,678,742,689	8,922,762,955
56	PT Modern Internasional Tbk	MDRN	1,799,209,953	2,059,099,439	12,023,983,368	259,889,486	9,964,883,929
57	PT Mulia Industrindo Tbk	MLIA	-1,013,647,987,000	-758,721,741,000	1,442,020,686,000	254,926,246,000	2,200,742,427,000
58	PT Multi Bintang Indonesia Tbk	MLBI	84,385,000,000	222,307,000,000	340,458,000,000	137,922,000,000	118,151,000,000
59	PT Multi Prima Sejahtera Tbk	LPIN	18,034,504,389	4,763,329,650	10,210,751,529	-13,271,174,739	5,447,421,879
60	PT Multipolar Corporation Tbk	MLPL	61,317,000,000	-196,509,000,000	110,691,000,000	-257,826,000,000	307,200,000,000
61	PT Multistrada Arah Sarana Tbk	MASA	29,204,495,783	2,973,530,928	174,860,000,000	-26,230,964,855	171,886,469,072
62	PT Mustika Ratu Tbk	MRAT	11,130,009,996	22,290,067,707	21,016,846,720	11,160,057,711	-1,273,220,987
63	PT Pan Brothers Tex Tbk	PBRX	24,637,653,757	-41,258,450,842	33,281,610,508	-65,896,104,599	74,540,061,350
64	PT Pelangi Indah Canindo Tbk	PICO	8,524,937,158	12,986,339,190	12,657,347,594	4,461,402,032	-328,991,596
65	PT Perdana Bangun Pusaka Tbk	KONI	-1,476,089,884	-2,808,330,745	5,483,009,456	-1,332,240,861	8,291,340,201
66	PT Pioneerindo Gourmet International Tbk	PTSP	163,410,623	4,287,122,917	10,948,539,057	4,123,712,294	6,661,416,140
67	PT Polychem Indonesia Tbk	ADMG	57,976,636,000	-263,386,627,000	53,811,287,000	-321,363,263,000	317,197,914,000
68	PT Polysindo Eka Perkasa Tbk	POLY	-892,609,202,695	-2,282,123,199,644	1,182,787,954,988	-1,389,513,996,949	3,464,911,154,632
69	PT Prasidha Aneka Niaga Tbk	PSDN	-8,645,694,849	9,448,209,908	32,449,818,159	18,093,904,757	23,001,608,251
70	PT Prima Alloy Steel Tbk	PRAS	2,773,564,587	-14,813,293,705	-36,216,313,566	-17,586,858,292	-21,403,019,861
71	PT Primarindo Asia Infrastructure Tbk	BIMA	10,311,714,579	-21,734,768,059	12,338,579,271	-32,046,482,638	34,073,347,330
72	PT Pyridam Farma Tbk	PYFA	1,743,483,869	2,308,877,329	3,772,968,359	565,393,460	1,464,091,030
73	PT Ricky Putra Globalindo Tbk	RICY	41,395,873,587	-9,374,805,387	3,572,481,645	-50,770,678,974	12,947,287,032
74	PT Roda Vivatex Tbk	RDTX	34,821,603,229	57,109,982,058	102,549,419,772	22,288,378,829	45,439,437,714

No	Nama Perusahaan	Kode	Laba bersih			Eit – Eit-1	
			2007	2008	2009	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	23,903,474,381	-5,125,076,714	-36,312,861,204	-29,028,551,095	-31,187,784,490
76	PT Schering Plough Indonesia Tbk	SCPI	2,568,850,071	6,620,764,829	10,789,275,000	4,051,914,758	4,168,510,171
77	PT Sekar Laut Tbk	SKLT	5,741,580,571	4,271,023,656	12,802,527,979	-1,470,556,915	8,531,504,323
78	PT Selamat Sempurna Tbk	SMSM	80,324,965,210	91,471,918,506	132,850,275,038	11,146,953,296	41,378,356,532
79	PT Semen Gresik Tbk	SMGR	1,775,408,324,000	2,523,544,472,000	3,326,487,957,000	748,136,148,000	802,943,485,000
80	PT Sepatu Bata Tbk	BATA	34,577,678,000	157,562,668,000	52,980,646,000	122,984,990,000	-104,582,022,000
81	PT Siantar TOP Tbk	STTP	15,594,767,180	4,816,495,973	41,072,367,353	-10,778,271,207	36,255,871,380
82	PT SMART Tbk	SMAR	988,943,863,116	1,046,389,267,147	748,495,100,129	57,445,404,031	-297,894,167,018
83	PT Sumalindo Lestari Jaya Tbk	SULI	27,604,122,104	-262,542,682,387	-103,814,721,058	-290,146,804,491	158,727,961,329
84	PT Sumi Indo Kabel Tbk	IKBI	77,466,616,243	97,686,561,431	28,718,699,277	20,219,945,188	-68,967,862,154
85	PT Suparma Tbk	SPMA	27,397,248,948	-14,302,222,798	26,932,474,774	-41,699,471,746	41,234,697,572
86	PT Surya Intrindo Makmur Tbk	SIMM	-4,597,617,191	-58,280,186,775	-8,253,332,260	-53,682,569,584	50,026,854,515
87	PT Surya Toto Indonesia Tbk	TOTO	56,376,502,262	63,286,993,788	182,820,895,226	6,910,491,526	119,533,901,438
88	PT Tempo Scan Pacific Tbk	TSPC	278,357,723,400	320,647,898,367	359,964,376,338	42,290,174,967	39,316,477,971
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	15,759,724,560	28,686,156,655	37,786,775,452	12,926,432,095	9,100,618,797
90	PT Tira Austenite Tbk	TIRA	2,523,470,365	1,330,613,013	2,202,660,865	-1,192,857,352	872,047,852
91	PT Trias Sentosa Tbk	TRST	17,747,291,109	58,025,393,373	143,882,097,670	40,278,102,264	85,856,704,297
92	PT Tunas Ridean Tbk	TURI	189,816,000,000	245,079,000,000	310,387,000,000	55,263,000,000	65,308,000,000
93	PT Ultra Jaya Milk Tbk	ULTJ	30,316,644,576	303,711,501,204	61,152,852,190	273,394,856,628	-242,558,649,014
94	PT Unilever Indonesia Tbk	UNVR	1,964,652,000,000	2,407,231,000,000	3,044,107,000,000	442,579,000,000	636,876,000,000
95	PT United Tractors Tbk	UNTR	1,493,037,000,000	2,660,742,000,000	3,817,541,000,000	1,167,705,000,000	1,156,799,000,000
96	PT Unitex Tbk	UNTX	68,055,382,084	-67,214,202,257	30,679,809,366	-135,269,584,341	97,894,011,623

LAMPIRAN III**HASIL PERHITUNGAN MARKET VALUE OF EQUITY (MVE)**

No	Nama Perusahaan	Kode	Jumlah Saham Beredar		Harga Saham		MVEt-1	
			2007	2008	2007	2008	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	589,896,800	589,896,800	730	225	430,624,664,000	132,726,780,000
2	PT AKR Corporindo Tbk	AKRA	3,120,000,000	3,125,400,000	1,380	720	4,305,600,000,000	2,250,288,000,000
3	PT Aneka Kemasindo Utama Tbk	AKKU	230,000,000	230,000,000	69	50	15,870,000,000	11,500,000,000
4	PT Aqua Golden Mississippi Tbk	AQUA	13,162,473	13,162,473	129,500	127,000	1,704,540,253,500	1,671,634,071,000
5	PT Argo Pantes Tbk	ARGO	335,557,450	335,557,450	1,300	1,300	436,224,685,000	436,224,685,000
6	PT Arwana Citramulia Tbk	ARNA	917,678,872	917,678,872	380	390	348,717,971,360	357,894,760,080
7	PT Asiaplast Industries Tbk	APLI	1,300,000,000	1,300,000,000	70	50	91,000,000,000	65,000,000,000
8	PT Astra Graphia Tbk	ASGR	1,348,780,500	1,348,780,500	590	200	795,780,495,000	269,756,100,000
9	PT Astra International Tbk	ASII	4,048,355,310	4,048,355,310	27,300	10,550	110,520,099,963,000	42,710,148,520,500
10	PT Astra Otoparts Tbk	AUTO	771,157,280	771,157,280	3,325	3,500	2,564,097,956,000	2,699,050,480,000
11	PT Barito Pacific Timber Tbk	BRPT	6,979,892,784	6,979,892,784	2,800	600	19,543,699,795,200	4,187,935,670,400
12	PT Bentoel Internasional Investama Tbk	RMBA	6,733,125,000	6,733,125,000	560	520	3,770,550,000,000	3,501,225,000,000
13	PT Berlina Tbk	BRNA	69,000,000	138,000,000	990	320	68,310,000,000	44,160,000,000
14	PT Betonjaya Manunggal Tbk	BTON	180,000,000	180,000,000	185	335	33,300,000,000	60,300,000,000
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	10,240,000	10,240,000	10,500	10,500	107,520,000,000	107,520,000,000
16	PT Budi Acid Jaya Tbk	BUDI	3,694,500,000	3,754,944,833	310	130	1,145,295,000,000	488,142,828,290
17	PT Cahaya Kalbar Tbk	CEKA	297,500,000	297,500,000	800	700	238,000,000,000	208,250,000,000
18	PT Darya-Varia Laboratoria Tbk	DVLA	560,000,000	560,000,000	1,600	960	896,000,000,000	537,600,000,000
19	PT Delta Djakarta Tbk	DLTA	16,013,181	16,013,181	16,000	20,000	256,210,896,000	320,263,620,000
20	PT Duta Pertiwi Nusantara Tbk	DPNS	331,129,952	331,129,952	390	300	129,140,681,280	99,338,985,600
21	PT Dynaplast Tbk	DYNA	314,705,440	314,705,440	740	650	232,882,025,600	204,558,536,000
22	PT Ekadharma International Tbk	EKAD	559,020,000	559,020,000	123	145	68,759,460,000	81,057,900,000

No	Nama Perusahaan	Kode	Jumlah Saham Beredar		Harga Saham		MVEt-1	
			2007	2008	2007	2008	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	968,297,000	968,297,000	325	98	314,696,525,000	94,893,106,000
24	PT Ever Shine Textile Industri	ESTI	2,015,208,720	2,015,208,720	80	50	161,216,697,600	100,760,436,000
25	PT Fajar Surya Wisesa Tbk	FASW	2,477,888,787	2,477,888,787	1,780	1,520	4,410,642,040,860	3,766,390,956,240
26	PT Fast Food Indonesia Tbk	FAST	446,250,000	446,250,000	2,450	3,100	1,093,312,500,000	1,383,375,000,000
27	PT Gajah Tunggal Tbk	GJTL	3,484,800,000	3,484,800,000	490	200	1,707,552,000,000	696,960,000,000
28	PT Goodyear Indonesia Tbk	GDYR	41,000,000	41,000,000	13,000	5,000	533,000,000,000	205,000,000,000
29	PT HM Sampoerna Tbk	HMSP	4,383,000,000	4,383,000,000	14,300	8,100	62,676,900,000,000	35,502,300,000,000
30	PT Holcim Indonesia Tbk	SMCB	7,662,900,000	7,662,900,000	1,750	630	13,410,075,000,000	4,827,627,000,000
31	PT Indal Alumunium Industry Tbk	INAI	158,400,000	158,400,000	285	120	45,144,000,000	19,008,000,000
32	PT Indo Acidatama Tbk	SRSN	6,020,000,000	6,020,000,000	360	99	2,167,200,000,000	595,980,000,000
33	PT Indocement Tunggul Prakasa Tbk	INTP	3,681,231,699	3,681,231,699	8,200	4,600	30,186,099,931,800	16,933,665,815,400
34	PT Indofood Sukses Makmur Tbk	INDF	9,444,189,000	8,780,426,500	2,575	930	24,318,786,675,000	8,165,796,645,000
35	PT Indospring Tbk	INDS	37,500,000	37,500,000	1,450	1,200	54,375,000,000	45,000,000,000
36	PT Inter Delta Tbk	INTD	30,117,600	30,117,600	650	540	19,576,440,000	16,263,504,000
37	PT Intraco Penta Tbk	INTA	432,005,844	432,005,844	550	234	237,603,214,200	101,089,367,496
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	150,000,000	150,000,000	240	85	36,000,000,000	12,750,000,000
39	PT Jaya Pari Steel Tbk	JPRS	750,000,000	750,000,000	355	166	266,250,000,000	124,500,000,000
40	PT Kabelindo Murni Tbk	KBLM	1,120,000,000	1,120,000,000	120	120	134,400,000,000	134,400,000,000
41	PT Kageo Igar Jaya Tbk	IGAR	1,050,000,000	1,050,000,000	119	58	124,950,000,000	60,900,000,000
42	PT Kalbe Farma Tbk	KLBF	10,156,014,422	10,156,014,422	1,260	400	12,796,578,171,720	4,062,405,768,800
43	PT Karwell Indonesia Tbk	KARW	587,152,700	587,152,700	400	104	234,861,080,000	61,063,880,800
44	PT Kedaung Indah Can Tbk	KICI	138,000,000	138,000,000	135	100	18,630,000,000	13,800,000,000
45	PT Kedawung Setia Industrial Tbk	KDSI	405,000,000	405,000,000	275	98	111,375,000,000	39,690,000,000
46	PT Keramik Indonesia Assosiasi Tbk	KIAS	8,425,000,000	8,425,000,000	175	320	1,474,375,000,000	2,696,000,000,000
47	PT Kimia Farma Tbk	KAEF	5,554,000,000	5,554,000,000	305	65	1,693,970,000,000	361,010,000,000
48	PT Langgeng Makmur Industri Tbk	LMPI	1,008,517,669	1,008,517,669	160	70	161,362,827,040	70,596,236,830

No	Nama Perusahaan	Kode	Jumlah Saham Beredar		Harga Saham		MVEt-1	
			2007	2008	2007	2008	2008	2009
49	PT Lautan Luas Tbk	LTLS	780,000,000	780,000,000	440	530	343,200,000,000	413,400,000,000
50	PT Lion Metal Works Tbk	LION	52,016,000	52,016,000	2,100	3,075	109,233,600,000	159,949,200,000
51	PT Lionmesh Prima Tbk	LMSH	9,600,000	9,600,000	2,100	3,600	20,160,000,000	34,560,000,000
52	PT Mayora Indah Tbk	MYOR	766,584,000	766,584,000	1,750	1,140	1,341,522,000,000	873,905,760,000
53	PT Merck Tbk	MERK	22,400,000	22,400,000	52,500	35,500	1,176,000,000,000	795,200,000,000
54	PT Metrodata Electronics Tbk	MTDL	2,041,925,923	2,041,925,923	184	71	375,714,369,832	144,976,740,533
55	PT Mitra Investindo Tbk	MITI	2,566,456,000	2,566,456,000	107	50	274,610,792,000	128,322,800,000
56	PT Modern Internasional Tbk	MDRN	639,817,902	639,817,902	700	270	447,872,531,400	172,750,833,540
57	PT Mulia Industrindo Tbk	MLIA	1,323,000,000	1,323,000,000	340	225	449,820,000,000	297,675,000,000
58	PT Multi Bintang Indonesia Tbk	MLBI	21,070,000	21,070,000	55,000	49,500	1,158,850,000,000	1,042,965,000,000
59	PT Multi Prima Sejahtera Tbk	LPIN	21,250,000	21,250,000	1,600	1,100	34,000,000,000	23,375,000,000
60	PT Multipolar Corporation Tbk	MLPL	6,785,159,000	6,785,159,000	102	50	692,086,218,000	339,257,950,000
61	PT Multistrada Arah Sarana Tbk	MASA	6,118,875,250	6,118,875,250	215	140	1,315,558,178,750	856,642,535,000
62	PT Mustika Ratu Tbk	MRAT	428,000,000	428,000,000	295	153	126,260,000,000	65,484,000,000
63	PT Pan Brothers Tex Tbk	PBRX	445,440,000	445,440,000	355	122	158,131,200,000	54,343,680,000
64	PT Pelangi Indah Canindo Tbk	PICO	568,375,000	568,375,000	505	430	287,029,375,000	244,401,250,000
65	PT Perdana Bangun Pusaka Tbk	KONI	76,000,000	76,000,000	210	92	15,960,000,000	6,992,000,000
66	PT Pioneerindo Gourmet International Tbk	PTSP	220,808,000	220,808,000	400	400	88,323,200,000	88,323,200,000
67	PT Polychem Indonesia Tbk	ADMG	3,889,179,559	3,889,179,559	175	70	680,606,422,825	272,242,569,130
68	PT Polysindo Eka Perkasa Tbk	POLY	47,538,158,750	4,267,883,472	50	50	2,376,907,937,500	213,394,173,600
69	PT Prasadha Aneka Niaga Tbk	PSDN	1,440,000,000	1,440,000,000	51	100	73,440,000,000	144,000,000,000
70	PT Prima Alloy Steel Tbk	PRAS	588,000,000	588,000,000	133	120	78,204,000,000	70,560,000,000
71	PT Primarindo Asia Infrastructure Tbk	BIMA	86,000,000	86,000,000	900	900	77,400,000,000	77,400,000,000
72	PT Pyridam Farma Tbk	PYFA	535,080,000	535,080,000	81	50	43,341,480,000	26,754,000,000
73	PT Ricky Putra Globalindo Tbk	RICY	641,717,510	641,717,510	560	245	359,361,805,600	157,220,789,950
74	PT Roda Vivatex Tbk	RDTX	268,800,000	268,800,000	1,310	1,300	352,128,000,000	349,440,000,000

No	Nama Perusahaan	Kode	Jumlah Saham Beredar		Harga Saham		MVEt-1	
			2007	2008	2007	2008	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	1,771,448,000	1,771,448,000	650	330	1,151,441,200,000	584,577,840,000
76	PT Schering Plough Indonesia Tbk	SCPI	3,600,000	3,600,000	21,500	10,350	77,400,000,000	37,260,000,000
77	PT Sekar Laut Tbk	SKLT	690,740,500	690,740,500	75	90	51,805,537,500	62,166,645,000
78	PT Selamat Sempurna Tbk	SMSM	118,970,366	87,003,806	430	650	51,157,257,380	56,552,473,900
79	PT Semen Gresik Tbk	SMGR	5,931,520,000	5,931,520,000	5,600	4,175	33,216,512,000,000	24,764,096,000,000
80	PT Sepatu Bata Tbk	BATA	13,000,000	13,000,000	23,000	20,500	299,000,000,000	266,500,000,000
81	PT Siantar TOP Tbk	STTP	1,310,000,000	1,310,000,000	370	150	484,700,000,000	196,500,000,000
82	PT SMART Tbk	SMAR	2,872,193,366	2,872,193,366	6,000	1,700	17,233,160,196,000	4,882,728,722,200
83	PT Sumalindo Lestari Jaya Tbk	SULI	1,228,465,988	1,236,022,143	3,225	185	3,961,802,811,300	228,664,096,455
84	PT Sumi Indo Kabel Tbk	IKBI	306,000,000	306,000,000	1,150	500	351,900,000,000	153,000,000,000
85	PT Suparma Tbk	SPMA	1,492,046,658	1,492,046,658	270	87	402,852,597,660	129,808,059,246
86	PT Surya Intrindo Makmur Tbk	SIMM	1,000,000,000	1,000,000,000	175	145	175,000,000,000	145,000,000,000
87	PT Surya Toto Indonesia Tbk	TOTO	2,750,000,000	2,750,000,000	8,000	8,000	22,000,000,000,000	22,000,000,000,000
88	PT Tempo Scan Pacific Tbk	TSPC	4,500,000,000	4,500,000,000	750	400	3,375,000,000,000	1,800,000,000,000
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	1,045,000,000	1,672,000,000	750	425	783,750,000,000	710,600,000,000
90	PT Tira Austenite Tbk	TIRA	58,800,000	58,800,000	1,600	1,600	94,080,000,000	94,080,000,000
91	PT Trias Sentosa Tbk	TRST	2,808,000,000	2,808,000,000	174	165	488,592,000,000	463,320,000,000
92	PT Tunas Ridean Tbk	TURI	1,395,000,000	1,395,000,000	1,240	750	1,729,800,000,000	1,046,250,000,000
93	PT Ultra Jaya Milk Tbk	ULTJ	2,888,382,000	2,888,382,000	650	800	1,877,448,300,000	2,310,705,600,000
94	PT Unilever Indonesia Tbk	UNVR	7,630,000,000	7,630,000,000	6,750	7,800	51,502,500,000,000	59,514,000,000,000
95	PT United Tractors Tbk	UNTR	2,851,609,100	3,326,877,283	10,900	4,400	31,082,539,190,000	14,638,260,045,200
96	PT Unitex Tbk	UNTX	8,068,500	8,068,500	3,500	3,500	28,239,750,000	28,239,750,000

LAMPIRAN IV
HASIL PERHITUNGAN DISTRIBUSI LABA

No	Nama Perusahaan	Kode	Eit – Eit-1		MVet-1		Distribusi Laba	
			2008	2009	2008	2009	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	139,643,000,000	31,529,000,000	430,624,664,000	132,726,780,000	0.32428	0.23755
2	PT AKR Corporindo Tbk	AKRA	18,824,441,000	64,685,965,000	4,305,600,000,000	2,250,288,000,000	0.00437	0.02875
3	PT Aneka Kemasindo Utama Tbk	AKKU	-8,082,853,714	2,457,228,975	15,870,000,000	11,500,000,000	-0.50932	0.21367
4	PT Aqua Golden Mississippi Tbk	AQUA	16,424,098,281	13,576,066,620	1,704,540,253,500	1,671,634,071,000	0.00964	0.00812
5	PT Argo Pantes Tbk	ARGO	18,011,948,459	75,555,586,541	436,224,685,000	436,224,685,000	0.04129	0.17320
6	PT Arwana Citramulia Tbk	ARNA	10,857,423,922	9,598,097,043	348,717,971,360	357,894,760,080	0.03114	0.02682
7	PT Asiaplast Industries Tbk	APLI	-236,800,463	34,964,166,814	91,000,000,000	65,000,000,000	-0.00260	0.53791
8	PT Astra Graphia Tbk	ASGR	-9,587,394,132	4,460,819,778	795,780,495,000	269,756,100,000	-0.01205	0.01654
9	PT Astra International Tbk	ASII	2,672,000,000,000	849,000,000,000	110,520,099,963,000	42,710,148,520,500	0.02418	0.01988
10	PT Astra Otoparts Tbk	AUTO	111,118,000,000	202,240,000,000	2,564,097,956,000	2,699,050,480,000	0.04334	0.07493
11	PT Barito Pacific Timber Tbk	BRPT	-3,444,291,000,000	3,947,023,000,000	19,543,699,795,200	4,187,935,670,400	-0.17624	0.94247
12	PT Bentoel Internasional Investama Tbk	RMBA	-3,778,853,145	-213,972,770,077	3,770,550,000,000	3,501,225,000,000	-0.00100	-0.06111
13	PT Berlina Tbk	BRNA	10,383,710,957	-503,940,409	68,310,000,000	44,160,000,000	0.15201	-0.01141
14	PT Betonjaya Manunggal Tbk	BTON	12,039,400,841	-11,434,904,964	33,300,000,000	60,300,000,000	0.36154	-0.18963
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	42,095,016,000	36,988,101,000	107,520,000,000	107,520,000,000	0.39151	0.34401
16	PT Budi Acid Jaya Tbk	BUDI	-13,196,000,000	113,434,000,000	1,145,295,000,000	488,142,828,290	-0.01152	0.23238
17	PT Cahaya Kalbar Tbk	CEKA	4,790,761,876	20,348,751,096	238,000,000,000	208,250,000,000	0.02013	0.09771
18	PT Darya-Varia Laboratoria Tbk	DVLA	20,901,241,000	1,453,139,000	896,000,000,000	537,600,000,000	0.02333	0.00270
19	PT Delta Djakarta Tbk	DLTA	36,423,646,000	42,749,704,000	256,210,896,000	320,263,620,000	0.14216	0.13348
20	PT Duta Pertiwi Nusantara Tbk	DPNS	-9,639,604,517	15,386,746,261	129,140,681,280	99,338,985,600	-0.07464	0.15489
21	PT Dynaplast Tbk	DYNA	-769,914,947	65,585,223,146	232,882,025,600	204,558,536,000	-0.00331	0.32062
22	PT Ekadharma International Tbk	EKAD	373,301,020	11,836,969,090	68,759,460,000	81,057,900,000	0.00543	0.14603

No	Nama Perusahaan	Kode	Eit – Eit-1		MVet-1		Distribusi Laba	
			2008	2009	2008	2009	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	610,484,412,625	-606,761,680,881	314,696,525,000	94,893,106,000	1.93991	-6.39416
24	PT Ever Shine Textile Industri	ESTI	-6,714,029,971	29,705,926,588	161,216,697,600	100,760,436,000	-0.04165	0.29482
25	PT Fajar Surya Wisesa Tbk	FASW	-85,416,315,446	240,174,844,416	4,410,642,040,860	3,766,390,956,240	-0.01937	0.06377
26	PT Fast Food Indonesia Tbk	FAST	22,730,659,000	56,728,596,000	1,093,312,500,000	1,383,375,000,000	0.02079	0.04101
27	PT Gajah Tunggal Tbk	GJTL	-715,629,000,000	1,530,118,000,000	1,707,552,000,000	696,960,000,000	-0.41910	2.19542
28	PT Goodyear Indonesia Tbk	GDYR	-41,587,121,000	120,273,696,000	533,000,000,000	205,000,000,000	-0.07802	0.58670
29	PT HM Sampoerna Tbk	HMSP	271,262,000,000	1,192,059,000,000	62,676,900,000,000	35,502,300,000,000	0.00433	0.03358
30	PT Holcim Indonesia Tbk	SMCB	134,058,000,000	592,283,000,000	13,410,075,000,000	4,827,627,000,000	0.01000	0.12269
31	PT Indal Alumunium Industry Tbk	INAI	673,137,396	-13,831,648,058	45,144,000,000	19,008,000,000	0.01491	-0.72768
32	PT Indo Acidatama Tbk	SRSN	-18,898,113,000	18,583,660,000	2,167,200,000,000	595,980,000,000	-0.00872	0.03118
33	PT Indocement Tunggal Prakasa Tbk	INTP	765,397,849,901	1,001,153,134,867	30,186,099,931,800	16,933,665,815,400	0.02536	0.05912
34	PT Indofood Sukses Makmur Tbk	INDF	54,032,000,000	1,041,472,000,000	24,318,786,675,000	8,165,796,645,000	0.00222	0.12754
35	PT Indospring Tbk	INDS	21,939,287,017	26,938,721,902	54,375,000,000	45,000,000,000	0.40348	0.59864
36	PT Inter Delta Tbk	INTD	-3,110,481,959	1,965,646,325	19,576,440,000	16,263,504,000	-0.15889	0.12086
37	PT Intraco Penta Tbk	INTA	13,429,854,043	14,529,510,581	237,603,214,200	101,089,367,496	0.05652	0.14373
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	5,085,937,460	36,637,493,997	36,000,000,000	12,750,000,000	0.14128	2.87353
39	PT Jaya Pari Steel Tbk	JPRS	7,591,368,292	-47,240,167,444	266,250,000,000	124,500,000,000	0.02851	-0.37944
40	PT Kabelindo Murni Tbk	KBLM	-1,326,627,660	-2,292,631,118	134,400,000,000	134,400,000,000	-0.00987	-0.01706
41	PT Kageo Igar Jaya Tbk	IGAR	-8,077,833,572	17,392,382,591	124,950,000,000	60,900,000,000	-0.06465	0.28559
42	PT Kalbe Farma Tbk	KLBF	1,127,949,511	222,181,594,148	12,796,578,171,720	4,062,405,768,800	0.00009	0.05469
43	PT Karwell Indonesia Tbk	KARW	-66,412,032,591	53,443,014,882	234,861,080,000	61,063,880,800	-0.28277	0.87520
44	PT Kedaung Indah Can Tbk	KICI	-12,684,958,886	-8,271,842,982	18,630,000,000	13,800,000,000	-0.68089	-0.59941
45	PT Kedawung Setia Industrial Tbk	KDSI	-8,784,029,829	4,794,247,160	111,375,000,000	39,690,000,000	-0.07887	0.12079
46	PT Keramik Indonesia Asosiasi Tbk	KIAS	106,204,078,435	5,752,267,095	1,474,375,000,000	2,696,000,000,000	0.07203	0.00213
47	PT Kimia Farma Tbk	KAEF	3,204,339,523	7,113,101,641	1,693,970,000,000	361,010,000,000	0.00189	0.01970
48	PT Langgeng Makmur Industri Tbk	LMPI	-9,828,262,614	3,419,777,074	161,362,827,040	70,596,236,830	-0.06091	0.04844

No	Nama Perusahaan	Kode	Eit – Eit-1		MVet-1		Distribusi Laba	
			2008	2009	2008	2009	2008	2009
49	PT Lautan Luas Tbk	LTLS	74,176,000,000	-59,921,000,000	343,200,000,000	413,400,000,000	0.21613	-0.14495
50	PT Lion Metal Works Tbk	LION	12,542,008,719	-4,227,063,968	109,233,600,000	159,949,200,000	0.11482	-0.02643
51	PT Lionmesh Prima Tbk	LMSH	3,294,974,766	-6,836,673,844	20,160,000,000	34,560,000,000	0.16344	-0.19782
52	PT Mayora Indah Tbk	MYOR	54,640,911,990	175,927,862,641	1,341,522,000,000	873,905,760,000	0.04073	0.20131
53	PT Merck Tbk	MERK	9,135,542,000	48,080,108,000	1,176,000,000,000	795,200,000,000	0.00777	0.06046
54	PT Metrodata Electronics Tbk	MTDL	1,476,346,876	-19,891,792,157	375,714,369,832	144,976,740,533	0.00393	-0.13721
55	PT Mitra Investindo Tbk	MITI	-1,678,742,689	8,922,762,955	274,610,792,000	128,322,800,000	-0.00611	0.06953
56	PT Modern Internasional Tbk	MDRN	259,889,486	9,964,883,929	447,872,531,400	172,750,833,540	0.00058	0.05768
57	PT Mulia Industrindo Tbk	MLIA	254,926,246,000	2,200,742,427,000	449,820,000,000	297,675,000,000	0.56673	7.39310
58	PT Multi Bintang Indonesia Tbk	MLBI	137,922,000,000	118,151,000,000	1,158,850,000,000	1,042,965,000,000	0.11902	0.11328
59	PT Multi Prima Sejahtera Tbk	LPIN	-13,271,174,739	5,447,421,879	34,000,000,000	23,375,000,000	-0.39033	0.23304
60	PT Multipolar Corporation Tbk	MLPL	-257,826,000,000	307,200,000,000	692,086,218,000	339,257,950,000	-0.37253	0.90551
61	PT Multistrada Arah Sarana Tbk	MASA	-26,230,964,855	171,886,469,072	1,315,558,178,750	856,642,535,000	-0.01994	0.20065
62	PT Mustika Ratu Tbk	MRAT	11,160,057,711	-1,273,220,987	126,260,000,000	65,484,000,000	0.08839	-0.01944
63	PT Pan Brothers Tex Tbk	PBRX	-65,896,104,599	74,540,061,350	158,131,200,000	54,343,680,000	-0.41672	1.37164
64	PT Pelangi Indah Canindo Tbk	PICO	4,461,402,032	-328,991,596	287,029,375,000	244,401,250,000	0.01554	-0.00135
65	PT Perdana Bangun Pusaka Tbk	KONI	-1,332,240,861	8,291,340,201	15,960,000,000	6,992,000,000	-0.08347	1.18583
66	PT Pioneerindo Gourmet International Tbk	PTSP	4,123,712,294	6,661,416,140	88,323,200,000	88,323,200,000	0.04669	0.07542
67	PT Polychem Indonesia Tbk	ADMG	-321,363,263,000	317,197,914,000	680,606,422,825	272,242,569,130	-0.47217	1.16513
68	PT Polysindo Eka Perkasa Tbk	POLY	-1,389,513,996,949	3,464,911,154,632	2,376,907,937,500	213,394,173,600	-0.58459	16.23714
69	PT Prasidha Aneka Niaga Tbk	PSDN	18,093,904,757	23,001,608,251	73,440,000,000	144,000,000,000	0.24638	0.15973
70	PT Prima Alloy Steel Tbk	PRAS	-17,586,858,292	-21,403,019,861	78,204,000,000	70,560,000,000	-0.22488	-0.30333
71	PT Primarindo Asia Infrastructure Tbk	BIMA	-32,046,482,638	34,073,347,330	77,400,000,000	77,400,000,000	-0.41404	0.44022
72	PT Pyridam Farma Tbk	PYFA	565,393,460	1,464,091,030	43,341,480,000	26,754,000,000	0.01305	0.05472
73	PT Ricky Putra Globalindo Tbk	RICY	-50,770,678,974	12,947,287,032	359,361,805,600	157,220,789,950	-0.14128	0.08235
74	PT Roda Vivatex Tbk	RDTX	22,288,378,829	45,439,437,714	352,128,000,000	349,440,000,000	0.06330	0.13004

No	Nama Perusahaan	Kode	Eit – Eit-1		MVet-1		Distribusi Laba	
			2008	2009	2008	2009	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	-29,028,551,095	-31,187,784,490	1,151,441,200,000	584,577,840,000	-0.02521	-0.05335
76	PT Schering Plough Indonesia Tbk	SCPI	4,051,914,758	4,168,510,171	77,400,000,000	37,260,000,000	0.05235	0.11188
77	PT Sekar Laut Tbk	SKLT	-1,470,556,915	8,531,504,323	51,805,537,500	62,166,645,000	-0.02839	0.13724
78	PT Selamat Sempurna Tbk	SMSM	11,146,953,296	41,378,356,532	51,157,257,380	56,552,473,900	0.21790	0.73168
79	PT Semen Gresik Tbk	SMGR	748,136,148,000	802,943,485,000	33,216,512,000,000	24,764,096,000,000	0.02252	0.03242
80	PT Sepatu Bata Tbk	BATA	122,984,990,000	-104,582,022,000	299,000,000,000	266,500,000,000	0.41132	-0.39243
81	PT Siantar TOP Tbk	STTP	-10,778,271,207	36,255,871,380	484,700,000,000	196,500,000,000	-0.02224	0.18451
82	PT SMART Tbk	SMAR	57,445,404,031	-297,894,167,018	17,233,160,196,000	4,882,728,722,200	0.00333	-0.06101
83	PT Sumalindo Lestari Jaya Tbk	SULI	-290,146,804,491	158,727,961,329	3,961,802,811,300	228,664,096,455	-0.07324	0.69415
84	PT Sumi Indo Kabel Tbk	IKBI	20,219,945,188	-68,967,862,154	351,900,000,000	153,000,000,000	0.05746	-0.45077
85	PT Suparma Tbk	SPMA	-41,699,471,746	41,234,697,572	402,852,597,660	129,808,059,246	-0.10351	0.31766
86	PT Surya Intrindo Makmur Tbk	SIMM	-53,682,569,584	50,026,854,515	175,000,000,000	145,000,000,000	-0.30676	0.34501
87	PT Surya Toto Indonesia Tbk	TOTO	6,910,491,526	119,533,901,438	22,000,000,000,000	22,000,000,000,000	0.00031	0.00543
88	PT Tempo Scan Pacific Tbk	TSPC	42,290,174,967	39,316,477,971	3,375,000,000,000	1,800,000,000,000	0.01253	0.02184
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	12,926,432,095	9,100,618,797	783,750,000,000	710,600,000,000	0.01649	0.01281
90	PT Tira Austenite Tbk	TIRA	-1,192,857,352	872,047,852	94,080,000,000	94,080,000,000	-0.01268	0.00927
91	PT Trias Sentosa Tbk	TRST	40,278,102,264	85,856,704,297	488,592,000,000	463,320,000,000	0.08244	0.18531
92	PT Tunas Ridean Tbk	TURI	55,263,000,000	65,308,000,000	1,729,800,000,000	1,046,250,000,000	0.03195	0.06242
93	PT Ultra Jaya Milk Tbk	ULTJ	273,394,856,628	-242,558,649,014	1,877,448,300,000	2,310,705,600,000	0.14562	-0.10497
94	PT Unilever Indonesia Tbk	UNVR	442,579,000,000	636,876,000,000	51,502,500,000,000	59,514,000,000,000	0.00859	0.01070
95	PT United Tractors Tbk	UNTR	1,167,705,000,000	1,156,799,000,000	31,082,539,190,000	14,638,260,045,200	0.03757	0.07903
96	PT Unitex Tbk	UNTX	-135,269,584,341	97,894,011,623	28,239,750,000	28,239,750,000	-4.79004	3.46653

LAMPIRAN V**HASIL PERHITUNGAN BESARAN BEBAN PAJAK TANGGUHAN (BBPT)**

No	Nama Perusahaan	Kode	Beban Pajak Tangguhan		Total Aktiva		BBPT	
			2008	2009	2007	2008	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	1,517,000,000	1,074,000,000	178,761,000,000	185,015,000,000	0.00849	0.00580
2	PT AKR Corporindo Tbk	AKRA	8,817,901,000	4,969,714,000	3,497,591,029,000	2,185,151,066,000	0.00252	0.00227
3	PT Aneka Kemasindo Utama Tbk	AKKU	-3,647,739,880	-2,340,040,510	53,884,736,781	42,858,281,932	-0.06770	-0.05460
4	PT Aqua Golden Mississippi Tbk	AQUA	42,469,279	64,607,974	891,529,586,396	3,497,591,029,000	0.00005	0.00002
5	PT Argo Pantes Tbk	ARGO	72,253,015,000	22,138,696,000	1,866,001,471,000	1,724,241,351,000	0.03872	0.01284
6	PT Arwana Citramulia Tbk	ARNA	-867,422,959	-1,295,866,640	630,587,291,741	736,091,719,029	-0.00138	-0.00176
7	PT Asiaplast Industries Tbk	APLI	2,885,359,074	15,671,963,865	295,233,917,027	276,082,674,266	0.00977	0.05677
8	PT Astra Graphia Tbk	ASGR	-59,562,432	4,046,838,326	624,557,293,214	841,054,201,855	-0.00010	0.00481
9	PT Astra International Tbk	ASII	-34,000,000,000	76,000,000,000	63,520,000,000,000	80,740,000,000,000	-0.00054	0.00094
10	PT Astra Otoparts Tbk	AUTO	-18,430,000,000	-21,274,000,000	3,454,254,000,000	3,981,316,000,000	-0.00534	-0.00534
11	PT Barito Pacific Timber Tbk	BRPT	-654,193,000,000	156,237,000,000	16,912,119,000,000	17,243,721,000,000	-0.03868	0.00906
12	PT Bentoel Internasional Investama Tbk	RMBA	66,161,265,485	1,975,275,830	3,859,160,327,022	4,455,531,963,727	0.01714	0.00044
13	PT Berlina Tbk	BRNA	898,486,841	-6,120,214,851	386,975,930,214	432,641,907,567	0.00232	-0.01415
14	PT Betonjaya Manunggal Tbk	BTON	-324,768,931	178,184,085	46,469,199,037	70,508,814,577	-0.00699	0.00253
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	1,159,661,000	3,937,071,000	227,421,924,000	294,724,871,000	0.00510	0.01336
16	PT Budi Acid Jaya Tbk	BUDI	11,046,000,000	12,596,000,000	1,485,651,000,000	1,698,750,000,000	0.00744	0.00741
17	PT Cahaya Kalbar Tbk	CEKA	-2,466,576,970	4,266,833,311	613,679,506,628	604,641,844,990	-0.00402	0.00706
18	PT Darya-Varia Laboratoria Tbk	DVLA	123,717,000	-1,260,015,000	560,930,742,000	637,660,844,000	0.00022	-0.00198
19	PT Delta Djakarta Tbk	DLTA	-6,078,180,000	-1,882,948,000	592,359,226,000	698,296,738,000	-0.01026	-0.00270
20	PT Duta Pertiwi Nusantara Tbk	DPNS	-4,235,574,726	493,430,258	156,052,451,747	142,627,256,412	-0.02714	0.00346
21	PT Dynaplast Tbk	DYNA	-13,771,789,185	11,449,406,272	1,123,388,423,766	1,235,004,262,542	-0.01226	0.00927
22	PT Ekadharma International Tbk	EKAD	429,492,351	216,352,309	84,926,214,500	140,763,761,567	0.00506	0.00154

No	Nama Perusahaan	Kode	Beban Pajak Tangguhan		Total Aktiva		BBPT	
			2008	2009	2007	2008	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	69,767,669	-1,395,029,374	439,545,959,118	417,548,675,139	0.00016	-0.00334
24	PT Ever Shine Textile Industri	ESTI	-8,011,282,123	-204,630,859	540,721,878,346	530,247,658,720	-0.01482	-0.00039
25	PT Fajar Surya Wisesa Tbk	FASW	-519,388,577	-3,899,588,312	3,769,588,379,462	3,718,547,929,224	-0.00014	-0.00105
26	PT Fast Food Indonesia Tbk	FAST	2,882,137,000	3,365,455,000	629,491,106,000	784,758,815,000	0.00458	0.00429
27	PT Gajah Tunggal Tbk	GJTL	-151,732,000,000	154,750,000,000	8,454,693,000,000	8,713,559,000,000	-0.01795	0.01776
28	PT Goodyear Indonesia Tbk	GDYR	2,708,915,000	-594,223,000	579,661,339,000	1,022,329,205,000	0.00467	-0.00058
29	PT HM Sampoerna Tbk	HMSP	-24,836,000,000	2,864,000,000	15,680,542,000,000	16,133,819,000,000	-0.00158	0.00018
30	PT Holcim Indonesia Tbk	SMCB	74,175,000,000	88,257,000,000	7,208,250,000,000	7,674,980,000,000	0.01029	0.01150
31	PT Indal Alumunium Industry Tbk	INAI	-1,110,316,934	-3,806,076,438	482,711,646,072	622,405,086,863	-0.00230	-0.00612
32	PT Indo Acidatama Tbk	SRSN	-3,142,714,000	-1,019,690,000	334,128,209,000	392,937,045,000	-0.00941	-0.00260
33	PT Indocement Tunggal Prakasa Tbk	INTP	-103,236,866,042	20,741,301,723	10,037,926,509,334	11,286,706,863,779	-0.01028	0.00184
34	PT Indofood Sukses Makmur Tbk	INDF	-379,759,000,000	-274,754,000,000	29,706,895,000,000	39,594,264,000,000	-0.01278	-0.00694
35	PT Indospring Tbk	INDS	-351,512,638	3,288,916,989	599,273,413,629	918,227,729,873	-0.00059	0.00358
36	PT Inter Delta Tbk	INTD	-695,614,783	148,706,017	24,287,156,884	37,669,177,991	-0.02864	0.00395
37	PT Intraco Penta Tbk	INTA	2,625,624,330	-136,546,977	863,817,636,457	1,137,218,196,524	0.00304	-0.00012
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	-12,109,106,140	-5,217,642,290	290,139,653,820	300,344,857,854	-0.04174	-0.01737
39	PT Jaya Pari Steel Tbk	JPRS	-6,157,083,569	312,078,677	268,790,167,421	399,343,736,262	-0.02291	0.00078
40	PT Kabelindo Murni Tbk	KBLM	-3,266,748,963	-5,348,182,741	432,681,409,048	459,110,629,071	-0.00755	-0.01165
41	PT Kageo Igar Jaya Tbk	IGAR	-1,286,291,767	501,926,834	329,796,879,167	305,782,633,658	-0.00390	0.00164
42	PT Kalbe Farma Tbk	KLBF	-3,915,837,997	4,622,364,415	5,138,212,506,980	5,703,832,411,898	-0.00076	0.00081
43	PT Karwell Indonesia Tbk	KARW	5,346,176,470	-161,316,597	302,516,741,069	152,433,874,007	0.01767	-0.00106
44	PT Kedaung Indah Can Tbk	KICI	3,663,246,646	1,278,370,940	80,262,032,305	86,218,216,167	0.04564	0.01483
45	PT Kedawung Setia Industrial Tbk	KDSI	1,362,239,864	1,388,677,160	542,059,955,501	485,721,853,713	0.00251	0.00286
46	PT Keramik Indonesia Asosiasi Tbk	KIAS	-4,703,732,020	1,361,839,915	801,564,383,624	830,751,093,800	-0.00587	0.00164
47	PT Kimia Farma Tbk	KAEF	-1,731,877,927	-1,805,191,966	1,386,739,149,721	1,445,669,799,639	-0.00125	-0.00125
48	PT Langgeng Makmur Industri Tbk	LMPI	1,521,122,566	1,888,855,382	531,756,407,354	560,078,203,949	0.00286	0.00337

No	Nama Perusahaan	Kode	Beban Pajak Tangguhan		Total Aktiva		BBPT	
			2008	2009	2007	2008	2008	2009
49	PT Lautan Luas Tbk	LTLS	-7,757,000,000	13,401,000,000	2,135,084,000,000	3,494,853,000,000	-0.00363	0.00383
50	PT Lion Metal Works Tbk	LION	342,998,046	-108,461,206	216,129,508,805	253,141,852,363	0.00159	-0.00043
51	PT Lionmesh Prima Tbk	LMSH	-148,078,206	-331,901,924	62,812,399,313	61,987,805,413	-0.00236	-0.00535
52	PT Mayora Indah Tbk	MYOR	-3,939,625,434	-7,916,929,351	1,893,175,019,860	2,922,998,415,036	-0.00208	-0.00271
53	PT Merck Tbk	MERK	409,480,000	-499,542,000	331,062,225,000	375,064,492,000	0.00124	-0.00133
54	PT Metrodata Electronics Tbk	MTDL	-2,914,884,851	-4,356,700,820	1,162,250,916,208	1,288,795,504,203	-0.00251	-0.00338
55	PT Mitra Investindo Tbk	MITI	-452,830,085	-219,302,526	124,356,936,671	127,830,725,345	-0.00364	-0.00172
56	PT Modern Internasional Tbk	MDRN	8,671,878,089	3,025,412,332	910,084,825,611	790,842,628,639	0.00953	0.00383
57	PT Mulia Industrindo Tbk	MLIA	177,359,443,000	-19,802,199,000	3,822,944,317,000	3,733,017,638,000	0.04639	-0.00530
58	PT Multi Bintang Indonesia Tbk	MLBI	-5,175,000,000	1,381,000,000	621,835,000,000	941,389,000,000	-0.00832	0.00147
59	PT Multi Prima Sejahtera Tbk	LPIN	-11,464,439	-213,926,230	139,252,657,007	182,939,871,224	-0.00008	-0.00117
60	PT Multipolar Corporation Tbk	MLPL	-106,995,000,000	52,821,000,000	9,838,740,000,000	11,402,498,000,000	-0.01087	0.00463
61	PT Multistrada Arah Sarana Tbk	MASA	1,311,447,149	2,727,000,000	1,799,172,358,609	2,379,024,168,134	0.00073	0.00115
62	PT Mustika Ratu Tbk	MRAT	749,019,334	-233,958,552	315,997,722,658	354,780,623,962	0.00237	-0.00066
63	PT Pan Brothers Tex Tbk	PBRX	405,795,251	153,963,021	833,092,974,381	952,742,296,102	0.00049	0.00016
64	PT Pelangi Indah Canindo Tbk	PICO	-2,172,594,802	-1,503,036,202	452,880,149,487	588,563,565,451	-0.00480	-0.00255
65	PT Perdana Bangun Pusaka Tbk	KONI	360,210,926	-174,370,983	62,924,379,448	53,557,693,882	0.00572	-0.00326
66	PT Pioneerindo Gourmet International Tbk	PTSP	730,941,557	792,327,957	74,008,876,918	81,755,257,118	0.00988	0.00969
67	PT Polychem Indonesia Tbk	ADMG	-39,375,920,000	9,437,937,000	4,161,340,040,000	3,855,930,121,000	-0.00946	0.00245
68	PT Polysindo Eka Perkasa Tbk	POLY	-39,375,920,000	-68,889,175,344	4,161,340,040,000	3,855,930,121,000	-0.00946	-0.01787
69	PT Prasadha Aneka Niaga Tbk	PSDN	-2,867,999,063	-1,778,227,552	291,723,051,005	286,965,007,378	-0.00983	-0.00620
70	PT Prima Alloy Steel Tbk	PRAS	-5,626,931,809	-10,825,808,148	542,959,754,143	555,320,858,382	-0.01036	-0.01949
71	PT Primarindo Asia Infrastructure Tbk	BIMA	-9,125,813,524	18,997,819,572	97,176,841,549	107,469,136,822	-0.09391	0.17677
72	PT Pyridam Farma Tbk	PYFA	-128,667,018	281,154,156	95,157,347,340	98,655,309,435	-0.00135	0.00285
73	PT Ricky Putra Globalindo Tbk	RICY	-2,321,128,596	102,608,699	574,676,517,444	645,756,810,073	-0.00404	0.00016
74	PT Roda Vivatex Tbk	RDTX	-4,826,658,817	74,880,355	583,454,291,860	580,931,077,028	-0.00827	0.00013

No	Nama Perusahaan	Kode	Beban Pajak Tangguhan		Total Aktiva		BBPT	
			2008	2009	2007	2008	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	-5,592,069,684	-11,382,527,819	858,360,710,539	964,585,323,095	-0.00651	-0.01180
76	PT Schering Plough Indonesia Tbk	SCPI	-265,615,544	-1,568,082,000	128,565,403,170	199,526,342,351	-0.00207	-0.00786
77	PT Sekar Laut Tbk	SKLT	3,096,306,816	-475,359,253	182,697,462,917	201,003,449,401	0.01695	-0.00236
78	PT Selamat Sempurna Tbk	SMSM	-4,379,068,658	-5,450,444,396	830,049,538,892	929,753,183,773	-0.00528	-0.00586
79	PT Semen Gresik Tbk	SMGR	-89,447,996,000	-47,618,270,000	8,515,227,431,000	10,602,963,724,000	-0.01050	-0.00449
80	PT Sepatu Bata Tbk	BATA	-572,065,000	918,778,000	332,080,232,000	401,900,579,000	-0.00172	0.00229
81	PT Siantar TOP Tbk	STTP	-2,314,145,343	-8,270,328,465	517,448,084,688	626,749,784,472	-0.00447	-0.01320
82	PT SMART Tbk	SMAR	21,953,348,252	-25,315,185,912	8,063,168,750,738	10,025,915,920,087	0.00272	-0.00252
83	PT Sumalindo Lestari Jaya Tbk	SULI	-24,272,406,200	16,075,205,882	1,895,845,309,043	2,169,944,583,777	-0.01280	0.00741
84	PT Sumi Indo Kabel Tbk	IKBI	1,832,535,716	-1,149,302,532	589,322,195,547	636,408,514,847	0.00311	-0.00181
85	PT Suparma Tbk	SPMA	5,129,372,679	42,638,748,686	1,501,891,918,564	1,564,901,725,746	0.00342	0.02725
86	PT Surya Intrindo Makmur Tbk	SIMM	-24,485,294,944	4,100,989,239	117,679,481,007	80,638,432,524	-0.20807	0.05086
87	PT Surya Toto Indonesia Tbk	TOTO	-5,159,829,955	-3,665,097,469	913,995,368,437	1,031,130,721,298	-0.00565	-0.00355
88	PT Tempo Scan Pacific Tbk	TSPC	-2,874,814,356	-979,634,539	2,773,134,866,559	2,967,057,055,450	-0.00104	-0.00033
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	1,110,018,214	1,494,921,597	792,690,325,279	1,016,957,755,151	0.00140	0.00147
90	PT Tira Austenite Tbk	TIRA	2,992,690,223	426,129,850	238,871,346,819	228,581,820,317	0.01253	0.00186
91	PT Trias Sentosa Tbk	TRST	-35,721,461,104	-7,101,018,429	2,138,990,664,786	2,158,865,645,281	-0.01670	-0.00329
92	PT Tunas Ridean Tbk	TURI	3,601,000,000	2,232,000,000	3,345,245,000,000	3,583,328,000,000	0.00108	0.00062
93	PT Ultra Jaya Milk Tbk	ULTJ	-58,894,948,262	18,899,864,942	1,362,829,538,011	1,740,646,379,006	-0.04322	0.01086
94	PT Unilever Indonesia Tbk	UNVR	12,238,000,000	52,535,000,000	5,333,406,000,000	6,504,736,000,000	0.00229	0.00808
95	PT United Tractors Tbk	UNTR	-99,284,000,000	310,000,000	13,002,619,000,000	22,847,721,000,000	-0.00764	0.00001
96	PT Unitex Tbk	UNTX	-184,919,461	-630,180,950	150,635,080,269	153,146,523,532	-0.00123	-0.00411

LAMPIRAN VI
HASIL PERHITUNGAN TAX RETENTION RATE (TRR)

No	Nama Perusahaan	Kode	Net Income		Pretax Income		TRR	
			2008	2009	2008	2009	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	-15,208,000,000	16,321,000,000	-30,633,000,000	17,395,000,000	0.49646	0.93826
2	PT AKR Corporindo Tbk	AKRA	210,032,685,000	274,718,650,000	390,930,826,000	468,255,573,000	0.53726	0.58669
3	PT Aneka Kemasindo Utama Tbk	AKKU	-8,121,292,902	-5,664,063,927	-11,769,032,782	-8,004,104,437	0.69006	0.70764
4	PT Aqua Golden Mississippi Tbk	AQUA	82,336,933,380	95,913,000,000	118,000,523,076	135,354,000,000	0.69777	0.70861
5	PT Argo Pantes Tbk	ARGO	188,504,459	75,744,091,000	-272,242,540,000	-75,744,091,000	-0.00069	-1.00000
6	PT Arwana Citramulia Tbk	ARNA	54,290,317,115	63,888,414,158	79,073,528,709	90,886,611,508	0.68658	0.70295
7	PT Asiaplast Industries Tbk	APLI	-4,821,452,181	30,142,714,633	-1,936,093,107	45,814,678,498	2.49030	0.65793
8	PT Astra Graphia Tbk	ASGR	62,486,606,234	66,947,426,012	83,914,944,293	90,692,141,317	0.74464	0.73818
9	PT Astra International Tbk	ASII	9,191,000,000,000	10,040,000,000,000	15,363,000,000,000	16,402,000,000,000	0.59826	0.61212
10	PT Astra Otoparts Tbk	AUTO	566,025,000,000	768,265,000,000	771,816,000,000	947,001,000,000	0.73337	0.81126
11	PT Barito Pacific Timber Tbk	BRPT	-3,399,758,000,000	547,265,000,000	-4,520,204,000,000	1,132,984,000,000	0.75212	0.48303
12	PT Bentoel Internasional Investama Tbk	RMBA	239,137,880,999	25,165,110,922	244,177,185,546	89,116,815,652	0.97936	0.28238
13	PT Berlina Tbk	BRNA	20,764,168,305	20,260,227,896	29,002,900,613	23,436,002,100	0.71593	0.86449
14	PT Betonjaya Manunggal Tbk	BTON	20,823,061,634	9,388,156,670	29,873,967,204	12,891,646,017	0.69703	0.72824
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	94,271,208,000	131,259,309,000	138,604,249,000	182,007,770,000	0.68015	0.72117
16	PT Budi Acid Jaya Tbk	BUDI	32,981,000,000	146,415,000,000	35,566,000,000	178,417,000,000	0.92732	0.82063
17	PT Cahaya Kalbar Tbk	CEKA	29,144,378,378	49,493,129,474	42,123,960,325	70,088,870,562	0.69187	0.70615
18	PT Darya-Varia Laboratoria Tbk	DVLA	70,819,094,000	72,272,233,000	109,199,642,000	114,092,535,000	0.64853	0.63345
19	PT Delta Djakarta Tbk	DLTA	83,754,358,000	126,504,062,000	117,738,089,000	178,004,640,000	0.71136	0.71068
20	PT Duta Pertiwi Nusantara Tbk	DPNS	-8,262,368,811	7,124,377,450	-11,007,288,566	9,834,167,715	0.75063	0.72445
21	PT Dynaplast Tbk	DYNA	2,799,601	65,588,022,747	8,302,401,845	116,812,224,315	0.00034	0.56148
22	PT Ekadharma International Tbk	EKAD	4,606,369,363	16,443,338,453	6,891,827,321	22,945,489,609	0.66838	0.71663

No	Nama Perusahaan	Kode	Net Income		Pretax Income		TRR	
			2008	2009	2008	2009	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	617,178,567,131	10,416,886,250	619,499,921,808	13,084,562,674	0.99625	0.79612
24	PT Ever Shine Textile Industri	ESTI	-22,019,267,165	7,686,659,423	-29,675,175,182	15,001,575,116	0.74201	0.51239
25	PT Fajar Surya Wisesa Tbk	FASW	36,553,869,861	276,728,714,277	35,494,052,783	387,549,918,604	1.02986	0.71405
26	PT Fast Food Indonesia Tbk	FAST	125,267,988,000	181,996,584,000	167,903,622,000	247,147,950,000	0.74607	0.73639
27	PT Gajah Tunggal Tbk	GJTL	-624,788,000,000	905,330,000,000	-774,199,000,000	1,273,613,000,000	0.80701	0.71084
28	PT Goodyear Indonesia Tbk	GDYR	812,053,000	121,085,749,000	6,610,886,000	169,318,597,000	0.12284	0.71514
29	PT HM Sampoerna Tbk	HMSP	3,895,280,000,000	5,087,339,000,000	5,797,289,000,000	7,213,466,000,000	0.67191	0.70526
30	PT Holcim Indonesia Tbk	SMCB	303,468,000,000	895,751,000,000	298,639,000,000	1,296,978,000,000	1.01617	0.69064
31	PT Indal Alumunium Industry Tbk	INAI	1,007,507,925	-12,824,140,133	2,101,211,391	-10,662,572,996	0.47949	1.20272
32	PT Indo Acidatama Tbk	SRSN	6,796,587,000	25,380,247,000	12,570,009,000	36,508,084,000	0.54070	0.69520
33	PT Indocement Tunggal Prakasa Tbk	INTP	1,745,500,936,215	2,746,654,071,082	2,332,786,918,887	3,796,326,872,422	0.74825	0.72350
34	PT Indofood Sukses Makmur Tbk	INDF	1,034,389,000,000	2,075,861,000,000	2,599,823,000,000	4,063,813,000,000	0.39787	0.51082
35	PT Indospring Tbk	INDS	31,827,215,353	58,765,937,255	47,162,636,015	79,913,882,564	0.67484	0.73537
36	PT Inter Delta Tbk	INTD	-2,704,322,644	-738,676,319	-3,346,126,888	-589,970,302	0.80819	1.25206
37	PT Intraco Penta Tbk	INTA	22,943,741,774	37,473,252,355	47,072,990,904	60,789,366,638	0.48741	0.61644
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	-29,915,880,560	6,721,613,437	-42,024,986,700	1,503,971,147	0.71186	4.46924
39	PT Jaya Pari Steel Tbk	JPRS	49,157,545,353	1,917,377,909	72,947,916,003	2,730,337,579	0.67387	0.70225
40	PT Kabelindo Murni Tbk	KBLM	3,987,761,239	1,695,130,121	1,413,292,798	-1,337,490,086	2.82161	-1.26740
41	PT Kageo Igar Jaya Tbk	IGAR	7,348,483,975	24,740,866,566	12,391,229,329	51,429,526,249	0.59304	0.48106
42	PT Kalbe Farma Tbk	KLBF	706,822,146,190	929,003,740,338	1,178,021,851,945	1,471,072,194,919	0.60001	0.63151
43	PT Karwell Indonesia Tbk	KARW	-60,392,214,994	-6,949,200,112	-55,046,038,524	-7,107,652,681	1.09712	0.97771
44	PT Kedaung Indah Can Tbk	KICI	3,057,273,250	-5,214,569,732	6,720,519,896	-3,936,198,792	0.45492	1.32477
45	PT Kedawung Setia Industrial Tbk	KDSI	5,716,267,895	10,510,515,055	12,899,084,759	16,530,276,295	0.44315	0.63583
46	PT Keramik Indonesia Asosiasi Tbk	KIAS	21,575,954,664	27,328,221,759	16,872,222,644	29,404,002,822	1.27879	0.92940
47	PT Kimia Farma Tbk	KAEF	55,393,774,869	62,506,876,510	96,105,856,142	99,729,820,584	0.57638	0.62676
48	PT Langgeng Makmur Industri Tbk	LMPI	2,571,939,722	5,991,716,796	4,093,062,288	7,880,572,178	0.62837	0.76031

No	Nama Perusahaan	Kode	Net Income		Pretax Income		TRR	
			2008	2009	2008	2009	2008	2009
49	PT Lautan Luas Tbk	LTLS	145,846,000,000	85,925,000,000	248,593,000,000	134,374,000,000	0.58669	0.63945
50	PT Lion Metal Works Tbk	LION	37,840,393,046	33,613,329,078	57,060,601,792	44,985,949,232	0.66316	0.74720
51	PT Lionmesh Prima Tbk	LMSH	9,237,180,878	2,400,507,034	14,054,620,672	3,890,077,630	0.65723	0.61708
52	PT Mayora Indah Tbk	MYOR	196,230,049,693	372,157,912,334	274,069,516,116	503,933,575,805	0.71599	0.73851
53	PT Merck Tbk	MERK	98,620,070,000	146,700,178,000	143,002,506,000	207,925,230,000	0.68964	0.70554
54	PT Metrodata Electronics Tbk	MTDL	29,956,430,437	10,064,638,280	132,193,363,643	89,793,497,873	0.22661	0.11209
55	PT Mitra Investindo Tbk	MITI	2,308,724	8,925,071,679	1,176,141,839	9,993,834,933	0.00196	0.89306
56	PT Modern Internasional Tbk	MDRN	2,059,099,439	12,023,983,368	14,447,200,462	22,419,578,208	0.14253	0.53632
57	PT Mulia Industrindo Tbk	MLIA	-758,721,741,000	1,442,020,686,000	-580,697,191,000	1,436,363,646,000	1.30657	1.00394
58	PT Multi Bintang Indonesia Tbk	MLBI	222,307,000,000	340,458,000,000	313,976,000,000	472,491,000,000	0.70804	0.72056
59	PT Multi Prima Sejahtera Tbk	LPIN	4,763,329,650	10,210,751,529	7,972,597,712	13,189,042,299	0.59746	0.77418
60	PT Multipolar Corporation Tbk	MLPL	-196,509,000,000	110,691,000,000	259,968,000,000	343,210,000,000	-0.75590	0.32252
61	PT Multistrada Arah Sarana Tbk	MASA	2,973,530,928	174,860,000,000	6,493,310,827	230,185,000,000	0.45794	0.75965
62	PT Mustika Ratu Tbk	MRAT	22,290,067,707	21,016,846,720	31,841,901,395	28,869,090,957	0.70002	0.72801
63	PT Pan Brothers Tex Tbk	PBRX	-41,258,450,842	33,281,610,508	-40,991,219,842	35,217,275,448	1.00652	0.94504
64	PT Pelangi Indah Canindo Tbk	PICO	12,986,339,190	12,657,347,594	19,999,540,532	18,459,069,272	0.64933	0.68570
65	PT Perdana Bangun Pusaka Tbk	KONI	-2,808,330,745	5,483,009,456	-2,166,144,459	6,971,279,962	1.29647	0.78651
66	PT Pioneerindo Gourmet International Tbk	PTSP	4,287,122,917	10,948,539,057	6,887,729,979	17,101,501,980	0.62243	0.64021
67	PT Polychem Indonesia Tbk	ADMG	-263,386,627,000	53,811,287,000	-329,190,976,000	74,848,973,000	0.80010	0.71893
68	PT Polysindo Eka Perkasa Tbk	POLY	-2,282,123,199,644	1,182,787,954,988	329,190,976,000	1,113,898,779,644	-6.93252	1.06185
69	PT Prasadha Aneka Niaga Tbk	PSDN	9,448,209,908	32,449,818,159	42,051,341,455	58,571,592,321	0.22468	0.55402
70	PT Prima Alloy Steel Tbk	PRAS	-14,813,293,705	-36,216,313,566	-20,440,225,514	-47,042,121,714	0.72471	0.76987
71	PT Primarindo Asia Infrastructure Tbk	BIMA	-21,734,768,059	12,338,579,271	-30,860,581,583	31,336,398,843	0.70429	0.39375
72	PT Pyridam Farma Tbk	PYFA	2,308,877,329	3,772,968,359	3,645,919,311	5,430,225,355	0.63328	0.69481
73	PT Ricky Putra Globalindo Tbk	RICY	-9,374,805,387	3,572,481,645	-10,770,404,351	4,871,187,776	0.87042	0.73339
74	PT Roda Vivatex Tbk	RDTX	57,109,982,058	102,549,419,772	75,586,861,526	118,741,709,103	0.75555	0.86363

No	Nama Perusahaan	Kode	Net Income		Pretax Income		TRR	
			2008	2009	2008	2009	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	-5,125,076,714	-36,312,861,204	-10,439,256,575	-47,695,389,023	0.49094	0.76135
76	PT Schering Plough Indonesia Tbk	SCPI	6,620,764,829	10,789,275,000	13,282,346,747	18,241,967,000	0.49846	0.59145
77	PT Sekar Laut Tbk	SKLT	4,271,023,656	12,802,527,979	7,367,400,552	12,410,719,131	0.57972	1.03157
78	PT Selamat Sempurna Tbk	SMSM	91,471,918,506	132,850,275,038	143,623,514,982	185,861,376,752	0.63689	0.71478
79	PT Semen Gresik Tbk	SMGR	2,523,544,472,000	3,326,487,957,000	3,589,528,574,000	4,655,188,285,000	0.70303	0.71458
80	PT Sepatu Bata Tbk	BATA	157,562,668,000	52,980,646,000	228,753,786,000	71,677,981,000	0.68879	0.73915
81	PT Siantar TOP Tbk	STTP	4,816,495,973	41,072,367,353	3,677,640,730	39,836,082,198	1.30967	1.03103
82	PT SMART Tbk	SMAR	1,046,389,267,147	748,495,100,129	1,478,928,428,030	992,721,741,240	0.70753	0.75398
83	PT Sumalindo Lestari Jaya Tbk	SULI	-262,542,682,387	-103,814,721,058	-327,365,230,303	-82,490,774,307	0.80199	1.25850
84	PT Sumi Indo Kabel Tbk	IKBI	97,686,561,431	28,718,699,277	141,795,894,747	40,709,655,905	0.68892	0.70545
85	PT Suparma Tbk	SPMA	-14,302,222,798	26,932,474,774	-9,172,850,119	73,110,617,780	1.55919	0.36838
86	PT Surya Intrindo Makmur Tbk	SIMM	-58,280,186,775	-8,253,332,260	-83,346,529,233	-4,654,393,635	0.69925	1.77323
87	PT Surya Toto Indonesia Tbk	TOTO	63,286,993,788	182,820,895,226	90,758,385,364	254,850,518,369	0.69731	0.71737
88	PT Tempo Scan Pacific Tbk	TSPC	320,647,898,367	359,964,376,338	440,883,024,221	480,586,456,582	0.72729	0.74901
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	28,686,156,655	37,786,775,452	52,975,135,311	52,443,120,084	0.54150	0.72053
90	PT Tira Austenite Tbk	TIRA	1,330,613,013	2,202,660,865	7,925,731,959	5,960,358,950	0.16789	0.36955
91	PT Trias Sentosa Tbk	TRST	58,025,393,373	143,882,097,670	25,006,408,269	176,002,692,431	2.32042	0.81750
92	PT Tunas Ridean Tbk	TURI	245,079,000,000	310,387,000,000	351,270,000,000	410,299,000,000	0.69769	0.75649
93	PT Ultra Jaya Milk Tbk	ULTJ	303,711,501,204	61,152,852,190	268,782,137,181	98,278,800,561	1.12995	0.62224
94	PT Unilever Indonesia Tbk	UNVR	2,407,231,000,000	3,044,107,000,000	3,448,405,000,000	4,248,590,000,000	0.69807	0.71650
95	PT United Tractors Tbk	UNTR	2,660,742,000,000	3,817,541,000,000	3,851,947,000,000	5,444,238,000,000	0.69075	0.70121
96	PT Unitex Tbk	UNTX	-67,214,202,257	30,679,809,366	-67,399,121,718	30,049,628,416	0.99726	1.02097

LAMPIRAN VII**HASIL PERHITUNGAN DISTRIBUSI LABA, BBPT DAN TRR**

No	Nama Perusahaan	Kode	Distribusi Laba		BBPT		TRR	
			2008	2009	2008	2009	2008	2009
1	PT Ades Waters Indonesia Tbk	ADES	0.32428	0.23755	0.00849	0.00580	0.49646	0.93826
2	PT AKR Corporindo Tbk	AKRA	0.00437	0.02875	0.00252	0.00227	0.53726	0.58669
3	PT Aneka Kemasindo Utama Tbk	AKKU	-0.50932	0.21367	-0.06770	-0.05460	0.69006	0.70764
4	PT Aqua Golden Mississippi Tbk	AQUA	0.00964	0.00812	0.00005	0.00002	0.69777	0.70861
5	PT Argo Pantes Tbk	ARGO	0.04129	0.17320	0.03872	0.01284	-0.00069	-1.00000
6	PT Arwana Citramulia Tbk	ARNA	0.03114	0.02682	-0.00138	-0.00176	0.68658	0.70295
7	PT Asiaplast Industries Tbk	APLI	-0.00260	0.53791	0.00977	0.05677	2.49030	0.65793
8	PT Astra Graphia Tbk	ASGR	-0.01205	0.01654	-0.00010	0.00481	0.74464	0.73818
9	PT Astra International Tbk	ASII	0.02418	0.01988	-0.00054	0.00094	0.59826	0.61212
10	PT Astra Otoparts Tbk	AUTO	0.04334	0.07493	-0.00534	-0.00534	0.73337	0.81126
11	PT Barito Pacific Timber Tbk	BRPT	-0.17624	0.94247	-0.03868	0.00906	0.75212	0.48303
12	PT Bentoel Internasional Investama Tbk	RMBA	-0.00100	-0.06111	0.01714	0.00044	0.97936	0.28238
13	PT Berlina Tbk	BRNA	0.15201	-0.01141	0.00232	-0.01415	0.71593	0.86449
14	PT Betonjaya Manunggal Tbk	BTON	0.36154	-0.18963	-0.00699	0.00253	0.69703	0.72824
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	0.39151	0.34401	0.00510	0.01336	0.68015	0.72117
16	PT Budi Acid Jaya Tbk	BUDI	-0.01152	0.23238	0.00744	0.00741	0.92732	0.82063
17	PT Cahaya Kalbar Tbk	CEKA	0.02013	0.09771	-0.00402	0.00706	0.69187	0.70615
18	PT Darya-Varia Laboratoria Tbk	DVLA	0.02333	0.00270	0.00022	-0.00198	0.64853	0.63345
19	PT Delta Djakarta Tbk	DLTA	0.14216	0.13348	-0.01026	-0.00270	0.71136	0.71068
20	PT Duta Pertiwi Nusantara Tbk	DPNS	-0.07464	0.15489	-0.02714	0.00346	0.75063	0.72445
21	PT Dynaplast Tbk	DYNA	-0.00331	0.32062	-0.01226	0.00927	0.00034	0.56148
22	PT Ekadharma International Tbk	EKAD	0.00543	0.14603	0.00506	0.00154	0.66838	0.71663

No	Nama Perusahaan	Kode	Distribusi Laba		BBPT		TRR	
			2008	2009	2008	2009	2008	2009
23	PT Eterindo Wahanatama Tbk	ETWA	1.93991	-6.39416	0.00016	-0.00334	0.99625	0.79612
24	PT Ever Shine Textile Industri	ESTI	-0.04165	0.29482	-0.01482	-0.00039	0.74201	0.51239
25	PT Fajar Surya Wisesa Tbk	FASW	-0.01937	0.06377	-0.00014	-0.00105	1.02986	0.71405
26	PT Fast Food Indonesia Tbk	FAST	0.02079	0.04101	0.00458	0.00429	0.74607	0.73639
27	PT Gajah Tunggal Tbk	GJTL	-0.41910	2.19542	-0.01795	0.01776	0.80701	0.71084
28	PT Goodyear Indonesia Tbk	GDYR	-0.07802	0.58670	0.00467	-0.00058	0.12284	0.71514
29	PT HM Sampoerna Tbk	HMSP	0.00433	0.03358	-0.00158	0.00018	0.67191	0.70526
30	PT Holcim Indonesia Tbk	SMCB	0.01000	0.12269	0.01029	0.01150	1.01617	0.69064
31	PT Indal Alumunium Industry Tbk	INAI	0.01491	-0.72768	-0.00230	-0.00612	0.47949	1.20272
32	PT Indo Acidatama Tbk	SRSN	-0.00872	0.03118	-0.00941	-0.00260	0.54070	0.69520
33	PT Indocement Tunggal Prakasa Tbk	INTP	0.02536	0.05912	-0.01028	0.00184	0.74825	0.72350
34	PT Indofood Sukses Makmur Tbk	INDF	0.00222	0.12754	-0.01278	-0.00694	0.39787	0.51082
35	PT Indospring Tbk	INDS	0.40348	0.59864	-0.00059	0.00358	0.67484	0.73537
36	PT Inter Delta Tbk	INTD	-0.15889	0.12086	-0.02864	0.00395	0.80819	1.25206
37	PT Intraco Penta Tbk	INTA	0.05652	0.14373	0.00304	-0.00012	0.48741	0.61644
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	0.14128	2.87353	-0.04174	-0.01737	0.71186	4.46924
39	PT Jaya Pari Steel Tbk	JPRS	0.02851	-0.37944	-0.02291	0.00078	0.67387	0.70225
40	PT Kabelindo Murni Tbk	KBLM	-0.00987	-0.01706	-0.00755	-0.01165	2.82161	-1.26740
41	PT Kageo Igar Jaya Tbk	IGAR	-0.06465	0.28559	-0.00390	0.00164	0.59304	0.48106
42	PT Kalbe Farma Tbk	KLBF	0.00009	0.05469	-0.00076	0.00081	0.60001	0.63151
43	PT Karwell Indonesia Tbk	KARW	-0.28277	0.87520	0.01767	-0.00106	1.09712	0.97771
44	PT Kedaung Indah Can Tbk	KICI	-0.68089	-0.59941	0.04564	0.01483	0.45492	1.32477
45	PT Kedawung Setia Industrial Tbk	KDSI	-0.07887	0.12079	0.00251	0.00286	0.44315	0.63583
46	PT Keramik Indonesia Assosiasi Tbk	KIAS	0.07203	0.00213	-0.00587	0.00164	1.27879	0.92940
47	PT Kimia Farma Tbk	KAEF	0.00189	0.01970	-0.00125	-0.00125	0.57638	0.62676
48	PT Langgeng Makmur Industri Tbk	LMPI	-0.06091	0.04844	0.00286	0.00337	0.62837	0.76031

No	Nama Perusahaan	Kode	Distribusi Laba		BBPT		TRR	
			2008	2009	2008	2009	2008	2009
49	PT Lautan Luas Tbk	LTLS	0.21613	-0.14495	-0.00363	0.00383	0.58669	0.63945
50	PT Lion Metal Works Tbk	LION	0.11482	-0.02643	0.00159	-0.00043	0.66316	0.74720
51	PT Lionmesh Prima Tbk	LMSH	0.16344	-0.19782	-0.00236	-0.00535	0.65723	0.61708
52	PT Mayora Indah Tbk	MYOR	0.04073	0.20131	-0.00208	-0.00271	0.71599	0.73851
53	PT Merck Tbk	MERK	0.00777	0.06046	0.00124	-0.00133	0.68964	0.70554
54	PT Metrodata Electronics Tbk	MTDL	0.00393	-0.13721	-0.00251	-0.00338	0.22661	0.11209
55	PT Mitra Investindo Tbk	MITI	-0.00611	0.06953	-0.00364	-0.00172	0.00196	0.89306
56	PT Modern Internasional Tbk	MDRN	0.00058	0.05768	0.00953	0.00383	0.14253	0.53632
57	PT Mulia Industrindo Tbk	MLIA	0.56673	7.39310	0.04639	-0.00530	1.30657	1.00394
58	PT Multi Bintang Indonesia Tbk	MLBI	0.11902	0.11328	-0.00832	0.00147	0.70804	0.72056
59	PT Multi Prima Sejahtera Tbk	LPIN	-0.39033	0.23304	-0.00008	-0.00117	0.59746	0.77418
60	PT Multipolar Corporation Tbk	MLPL	-0.37253	0.90551	-0.01087	0.00463	-0.75590	0.32252
61	PT Multistrada Arah Sarana Tbk	MASA	-0.01994	0.20065	0.00073	0.00115	0.45794	0.75965
62	PT Mustika Ratu Tbk	MRAT	0.08839	-0.01944	0.00237	-0.00066	0.70002	0.72801
63	PT Pan Brothers Tex Tbk	PBRX	-0.41672	1.37164	0.00049	0.00016	1.00652	0.94504
64	PT Pelangi Indah Canindo Tbk	PICO	0.01554	-0.00135	-0.00480	-0.00255	0.64933	0.68570
65	PT Perdana Bangun Pusaka Tbk	KONI	-0.08347	1.18583	0.00572	-0.00326	1.29647	0.78651
66	PT Pioneerindo Gourmet International Tbk	PTSP	0.04669	0.07542	0.00988	0.00969	0.62243	0.64021
67	PT Polychem Indonesia Tbk	ADMG	-0.47217	1.16513	-0.00946	0.00245	0.80010	0.71893
68	PT Polysindo Eka Perkasa Tbk	POLY	-0.58459	16.23714	-0.00946	-0.01787	-6.93252	1.06185
69	PT Prasidha Aneka Niaga Tbk	PSDN	0.24638	0.15973	-0.00983	-0.00620	0.22468	0.55402
70	PT Prima Alloy Steel Tbk	PRAS	-0.22488	-0.30333	-0.01036	-0.01949	0.72471	0.76987
71	PT Primarindo Asia Infrastructure Tbk	BIMA	-0.41404	0.44022	-0.09391	0.17677	0.70429	0.39375
72	PT Pyridam Farma Tbk	PYFA	0.01305	0.05472	-0.00135	0.00285	0.63328	0.69481
73	PT Ricky Putra Globalindo Tbk	RICY	-0.14128	0.08235	-0.00404	0.00016	0.87042	0.73339
74	PT Roda Vivatex Tbk	RDTX	0.06330	0.13004	-0.00827	0.00013	0.75555	0.86363

No	Nama Perusahaan	Kode	Distribusi Laba		BBPT		TRR	
			2008	2009	2008	2009	2008	2009
75	PT Sat Nusapersada Tbk	PTSN	-0.02521	-0.05335	-0.00699	-0.01180	0.49094	0.76135
76	PT Schering Plough Indonesia Tbk	SCPI	0.05235	0.11188	0.00718	-0.00786	0.49846	0.59145
77	PT Sekar Laut Tbk	SKLT	-0.02839	0.13724	0.01695	-0.00236	0.57972	1.03157
78	PT Selamat Sempurna Tbk	SMSM	0.21790	0.73168	-0.00528	-0.00586	0.63689	0.71478
79	PT Semen Gresik Tbk	SMGR	0.02252	0.03242	-0.01050	-0.00449	0.70303	0.71458
80	PT Sepatu Bata Tbk	BATA	0.41132	-0.39243	-0.00172	0.00229	0.68879	0.73915
81	PT Siantar TOP Tbk	STTP	-0.02224	0.18451	-0.00447	-0.00197	1.30967	1.03103
82	PT SMART Tbk	SMAR	0.00333	-0.06101	0.00272	-0.00252	0.70753	0.75398
83	PT Sumalindo Lestari Jaya Tbk	SULI	-0.07324	0.69415	-0.01280	0.00741	0.80199	1.25850
84	PT Sumi Indo Kabel Tbk	IKBI	0.05746	-0.45077	0.03094	-0.00181	0.68892	0.70545
85	PT Suparma Tbk	SPMA	-0.10351	0.31766	0.00342	0.02725	1.55919	0.36838
86	PT Surya Intrindo Makmur Tbk	SIMM	-0.30676	0.34501	-0.20807	0.05086	0.69925	1.77323
87	PT Surya Toto Indonesia Tbk	TOTO	0.00031	0.00543	-0.00565	-0.00355	0.69731	0.71737
88	PT Tempo Scan Pacific Tbk	TSPC	0.01253	0.02184	-0.00104	-0.00033	0.72729	0.74901
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	0.01649	0.01281	0.00140	0.00147	0.54150	0.72053
90	PT Tira Austenite Tbk	TIRA	-0.01268	0.00927	0.01253	0.00186	0.16789	0.36955
91	PT Trias Sentosa Tbk	TRST	0.08244	0.18531	-0.01670	-0.00329	2.32042	0.81750
92	PT Tunas Ridean Tbk	TURI	0.03195	0.06242	0.00108	0.00062	0.69769	0.75649
93	PT Ultra Jaya Milk Tbk	ULTJ	0.14562	-0.10497	-0.04322	0.01086	1.12995	0.62224
94	PT Unilever Indonesia Tbk	UNVR	0.00859	0.01070	0.00229	0.00808	0.69807	0.71650
95	PT United Tractors Tbk	UNTR	0.03757	0.07903	-0.00764	0.00001	0.69075	0.70121
96	PT Unitex Tbk	UNTX	-4.79004	3.46653	-0.00123	-0.00411	0.99726	1.02097

LAMPIRAN VIII**DATA MANAJEMEN LABA, BEBAN PAJAK TANGGUHAN DAN PERENCANAAN PAJAK
TAHUN 2008**

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
1	PT Ades Waters Indonesia Tbk	ADES	0.32428	0.00849	0.49646
2	PT AKR Corporindo Tbk	AKRA	0.00437	0.00252	0.53726
3	PT Aneka Kemasindo Utama Tbk	AKKU	-0.50932	-0.06770	0.69006
4	PT Aqua Golden Mississippi Tbk	AQUA	0.00964	0.00005	0.69777
5	PT Argo Pantes Tbk	ARGO	0.04129	0.03872	-0.00069
6	PT Arwana Citramulia Tbk	ARNA	0.03114	-0.00138	0.68658
7	PT Asiaplast Industries Tbk	APLI	-0.00260	0.00977	2.49030
8	PT Astra Graphia Tbk	ASGR	-0.01205	-0.00010	0.74464
9	PT Astra International Tbk	ASII	0.02418	-0.00054	0.59826
10	PT Astra Otoparts Tbk	AUTO	0.04334	-0.00534	0.73337
11	PT Barito Pacific Timber Tbk	BRPT	-0.17624	-0.03868	0.75212
12	PT Bentoel Internasional Investama Tbk	RMBA	-0.00100	0.01714	0.97936
13	PT Berlina Tbk	BRNA	0.15201	0.00232	0.71593
14	PT Betonjaya Manunggal Tbk	BTON	0.36154	-0.00699	0.69703
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	0.39151	0.00510	0.68015
16	PT Budi Acid Jaya Tbk	BUDI	-0.01152	0.00744	0.92732
17	PT Cahaya Kalbar Tbk	CEKA	0.02013	-0.00402	0.69187
18	PT Darya-Varia Laboratoria Tbk	DVLA	0.02333	0.00022	0.64853
19	PT Delta Djakarta Tbk	DLTA	0.14216	-0.01026	0.71136
20	PT Duta Pertiwi Nusantara Tbk	DPNS	-0.07464	-0.02714	0.75063
21	PT Dynaplast Tbk	DYNA	-0.00331	-0.01226	0.00034

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
22	PT Ekadharma International Tbk	EKAD	0.00543	0.00506	0.66838
23	PT Eterindo Wahanatama Tbk	ETWA	.	.	.
24	PT Ever Shine Textile Industri	ESTI	-0.04165	-0.01482	0.74201
25	PT Fajar Surya Wisesa Tbk	FASW	-0.01937	-0.00014	1.02986
26	PT Fast Food Indonesia Tbk	FAST	0.02079	0.00458	0.74607
27	PT Gajah Tunggal Tbk	GJTL	-0.41910	-0.01795	0.80701
28	PT Goodyear Indonesia Tbk	GDYR	-0.07802	0.00467	0.12284
29	PT HM Sampoerna Tbk	HMSP	0.00433	-0.00158	0.67191
30	PT Holcim Indonesia Tbk	SMCB	0.01000	0.01029	1.01617
31	PT Indal Alumunium Industry Tbk	INAI	0.01491	-0.00230	0.47949
32	PT Indo Acidatama Tbk	SRSN	-0.00872	-0.00941	0.54070
33	PT Indocement Tunggal Prakasa Tbk	INTP	0.02536	-0.01028	0.74825
34	PT Indofood Sukses Makmur Tbk	INDF	0.00222	-0.01278	0.39787
35	PT Indospring Tbk	INDS	0.40348	-0.00059	0.67484
36	PT Inter Delta Tbk	INTD	-0.15889	-0.02864	0.80819
37	PT Intraco Penta Tbk	INTA	0.05652	0.00304	0.48741
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	0.14128	-0.04174	0.71186
39	PT Jaya Pari Steel Tbk	JPRS	0.02851	-0.02291	0.67387
40	PT Kabelindo Murni Tbk	KBLM	-0.00987	-0.00755	2.82161
41	PT Kageo Igar Jaya Tbk	IGAR	-0.06465	-0.00390	0.59304
42	PT Kalbe Farma Tbk	KLBF	0.00009	-0.00076	0.60001
43	PT Karwell Indonesia Tbk	KARW	-0.28277	0.01767	1.09712
44	PT Kedaung Indah Can Tbk	KICI	.	.	.
45	PT Kedawung Setia Industrial Tbk	KDSI	-0.07887	0.00251	0.44315
46	PT Keramik Indonesia Assosiasi Tbk	KIAS	0.07203	-0.00587	1.27879
47	PT Kimia Farma Tbk	KAEF	0.00189	-0.00125	0.57638

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
48	PT Langgeng Makmur Industri Tbk	LMPI	-0.06091	0.00286	0.62837
49	PT Lautan Luas Tbk	LTLS	0.21613	-0.00363	0.58669
50	PT Lion Metal Works Tbk	LION	0.11482	0.00159	0.66316
51	PT Lionmesh Prima Tbk	LMSH	0.16344	-0.00236	0.65723
52	PT Mayora Indah Tbk	MYOR	0.04073	-0.00208	0.71599
53	PT Merck Tbk	MERK	0.00777	0.00124	0.68964
54	PT Metrodata Electronics Tbk	MTDL	0.00393	-0.00251	0.22661
55	PT Mitra Investindo Tbk	MITI	-0.00611	-0.00364	0.00196
56	PT Modern Internasional Tbk	MDRN	0.00058	0.00953	0.14253
57	PT Mulia Industrindo Tbk	MLIA	0.56673	0.04639	1.30657
58	PT Multi Bintang Indonesia Tbk	MLBI	0.11902	-0.00832	0.70804
59	PT Multi Prima Sejahtera Tbk	LPIN	-0.39033	-0.00008	0.59746
60	PT Multipolar Corporation Tbk	MLPL	-0.37253	-0.01087	-0.75590
61	PT Multistrada Arah Sarana Tbk	MASA	-0.01994	0.00073	0.45794
62	PT Mustika Ratu Tbk	MRAT	0.08839	0.00237	0.70002
63	PT Pan Brothers Tex Tbk	PBRX	-0.41672	0.00049	1.00652
64	PT Pelangi Indah Canindo Tbk	PICO	0.01554	-0.00480	0.64933
65	PT Perdana Bangun Pusaka Tbk	KONI	-0.08347	0.00572	1.29647
66	PT Pioneerindo Gourmet International Tbk	PTSP	0.04669	0.00988	0.62243
67	PT Polychem Indonesia Tbk	ADMG	-0.47217	-0.00946	0.80010
68	PT Polysindo Eka Perkasa Tbk	POLY	-0.58459	-0.00946	-6.93252
69	PT Prasadha Aneka Niaga Tbk	PSDN	0.24638	-0.00983	0.22468
70	PT Prima Alloy Steel Tbk	PRAS	-0.22488	-0.01036	0.72471
71	PT Primarindo Asia Infrastructure Tbk	BIMA	-0.41404	-0.09391	0.70429
72	PT Pyridam Farma Tbk	PYFA	0.01305	-0.00135	0.63328
73	PT Ricky Putra Globalindo Tbk	RICY	-0.14128	-0.00404	0.87042

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
74	PT Roda Vivatex Tbk	RDTX	0.06330	-0.00827	0.75555
75	PT Sat Nusapersada Tbk	PTSN	-0.02521	-0.00699	0.49094
76	PT Schering Plough Indonesia Tbk	SCPI	0.05235	0.00718	0.49846
77	PT Sekar Laut Tbk	SKLT	-0.02839	0.01695	0.57972
78	PT Selamat Sempurna Tbk	SMSM	0.21790	-0.00528	0.63689
79	PT Semen Gresik Tbk	SMGR	0.02252	-0.01050	0.70303
80	PT Sepatu Bata Tbk	BATA	0.41132	-0.00172	0.68879
81	PT Siantar TOP Tbk	STTP	-0.02224	-0.00447	1.30967
82	PT SMART Tbk	SMAR	0.00333	0.00272	0.70753
83	PT Sumalindo Lestari Jaya Tbk	SULI	-0.07324	-0.01280	0.80199
84	PT Sumi Indo Kabel Tbk	IKBI	0.05746	0.03094	0.68892
85	PT Suparma Tbk	SPMA	-0.10351	0.00342	1.55919
86	PT Surya Intrindo Makmur Tbk	SIMM	-0.30676	-0.20807	0.69925
87	PT Surya Toto Indonesia Tbk	TOTO	0.00031	-0.00565	0.69731
88	PT Tempo Scan Pacific Tbk	TSPC	0.01253	-0.00104	0.72729
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	0.01649	0.00140	0.54150
90	PT Tira Austenite Tbk	TIRA	-0.01268	0.01253	0.16789
91	PT Trias Sentosa Tbk	TRST	0.08244	-0.01670	2.32042
92	PT Tunas Ridean Tbk	TURI	0.03195	0.00108	0.69769
93	PT Ultra Jaya Milk Tbk	ULTJ	0.14562	-0.04322	1.12995
94	PT Unilever Indonesia Tbk	UNVR	0.00859	0.00229	0.69807
95	PT United Tractors Tbk	UNTR	0.03757	-0.00764	0.69075
96	PT Unitex Tbk	UNTX	.	.	.

LAMPIRAN IX**DATA MANAJEMEN LABA, BEBAN PAJAK TANGGUHAN DAN PERENCANAAN PAJAK
TAHUN 2009**

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
1	PT Ades Waters Indonesia Tbk	ADES	0.23755	0.00580	0.93826
2	PT AKR Corporindo Tbk	AKRA	0.02875	0.00227	0.58669
3	PT Aneka Kemasindo Utama Tbk	AKKU	0.21367	-0.05460	0.70764
4	PT Aqua Golden Mississippi Tbk	AQUA	0.00812	0.00002	0.70861
5	PT Argo Pantes Tbk	ARGO	.	.	.
6	PT Arwana Citramulia Tbk	ARNA	0.02682	-0.00176	0.70295
7	PT Asiaplast Industries Tbk	APLI	.	.	.
8	PT Astra Graphia Tbk	ASGR	0.01654	0.00481	0.73818
9	PT Astra International Tbk	ASII	0.01988	0.00094	0.61212
10	PT Astra Otoparts Tbk	AUTO	0.07493	-0.00534	0.81126
11	PT Barito Pacific Timber Tbk	BRPT	.	.	.
12	PT Bentoel Internasional Investama Tbk	RMBA	-0.06111	0.00044	0.28238
13	PT Berlina Tbk	BRNA	-0.01141	-0.01415	0.86449
14	PT Betonjaya Manunggal Tbk	BTON	-0.18963	0.00253	0.72824
15	PT Bristol-Myers Squibb Indonesia Tbk	SQBI	0.34401	0.01336	0.72117
16	PT Budi Acid Jaya Tbk	BUDI	0.23238	0.00741	0.82063
17	PT Cahaya Kalbar Tbk	CEKA	0.09771	0.00706	0.70615
18	PT Darya-Varia Laboratoria Tbk	DVLA	0.00270	-0.00198	0.63345
19	PT Delta Djakarta Tbk	DLTA	0.13348	-0.00270	0.71068
20	PT Duta Pertiwi Nusantara Tbk	DPNS	0.15489	0.00346	0.72445
21	PT Dynaplast Tbk	DYNA	0.32062	0.00927	0.56148
22	PT Ekadharma International Tbk	EKAD	0.14603	0.00154	0.71663

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
23	PT Eterindo Wahanatama Tbk	ETWA	.	.	.
24	PT Ever Shine Textile Industri	ESTI	0.29482	-0.00039	0.51239
25	PT Fajar Surya Wisesa Tbk	FASW	0.06377	-0.00105	0.71405
26	PT Fast Food Indonesia Tbk	FAST	0.04101	0.00429	0.73639
27	PT Gajah Tunggal Tbk	GJTL	.	.	.
28	PT Goodyear Indonesia Tbk	GDYR	0.58670	-0.00058	0.71514
29	PT HM Sampoerna Tbk	HMSP	0.03358	0.00018	0.70526
30	PT Holcim Indonesia Tbk	SMCB	0.12269	0.01150	0.69064
31	PT Indal Alumunium Industry Tbk	INAI	.	.	.
32	PT Indo Acidatama Tbk	SRSN	0.03118	-0.00260	0.69520
33	PT Indocement Tunggal Prakasa Tbk	INTP	0.05912	0.00184	0.72350
34	PT Indofood Sukses Makmur Tbk	INDF	0.12754	-0.00694	0.51082
35	PT Indospring Tbk	INDS	0.59864	0.00358	0.73537
36	PT Inter Delta Tbk	INTD	0.12086	0.00395	1.25206
37	PT Intraco Penta Tbk	INTA	0.14373	-0.00012	0.61644
38	PT Jakarta Kyoei Steel Works Tbk	JKSW	2.87353	-0.01737	4.46924
39	PT Jaya Pari Steel Tbk	JPRS	-0.37944	0.00078	0.70225
40	PT Kabelindo Murni Tbk	KBLM	.	.	.
41	PT Kageo Igar Jaya Tbk	IGAR	0.28559	0.00164	0.48106
42	PT Kalbe Farma Tbk	KLBF	0.05469	0.00081	0.63151
43	PT Karwell Indonesia Tbk	KARW	0.87520	-0.00106	0.97771
44	PT Kedaung Indah Can Tbk	KICI	.	.	.
45	PT Kedawung Setia Industrial Tbk	KDSI	0.12079	0.00286	0.63583
46	PT Keramik Indonesia Assosiasi Tbk	KIAS	0.00213	0.00164	0.92940
47	PT Kimia Farma Tbk	KAEF	0.01970	-0.00125	0.62676
48	PT Langgeng Makmur Industri Tbk	LMPI	0.04844	0.00337	0.76031

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
49	PT Lautan Luas Tbk	LTLS	-0.14495	0.00383	0.63945
50	PT Lion Metal Works Tbk	LION	-0.02643	-0.00043	0.74720
51	PT Lionmesh Prima Tbk	LMSH	-0.19782	-0.00535	0.61708
52	PT Mayora Indah Tbk	MYOR	0.20131	-0.00271	0.73851
53	PT Merck Tbk	MERK	0.06046	-0.00133	0.70554
54	PT Metrodata Electronics Tbk	MTDL	-0.13721	-0.00338	0.11209
55	PT Mitra Investindo Tbk	MITI	0.06953	-0.00172	0.89306
56	PT Modern Internasional Tbk	MDRN	0.05768	0.00383	0.53632
57	PT Mulia Industrindo Tbk	MLIA	.	.	.
58	PT Multi Bintang Indonesia Tbk	MLBI	0.11328	0.00147	0.72056
59	PT Multi Prima Sejahtera Tbk	LPIN	0.23304	-0.00117	0.77418
60	PT Multipolar Corporation Tbk	MLPL	.	.	.
61	PT Multistrada Arah Sarana Tbk	MASA	0.20065	0.00115	0.75965
62	PT Mustika Ratu Tbk	MRAT	-0.01944	-0.00066	0.72801
63	PT Pan Brothers Tex Tbk	PBRX	.	.	.
64	PT Pelangi Indah Canindo Tbk	PICO	-0.00135	-0.00255	0.68570
65	PT Perdana Bangun Pusaka Tbk	KONI	.	.	.
66	PT Pioneerindo Gourmet International Tbk	PTSP	0.07542	0.00969	0.64021
67	PT Polychem Indonesia Tbk	ADMG	.	.	.
68	PT Polysindo Eka Perkasa Tbk	POLY	.	.	.
69	PT Prasidha Aneka Niaga Tbk	PSDN	0.15973	-0.00620	0.55402
70	PT Prima Alloy Steel Tbk	PRAS	-0.30333	-0.01949	0.76987
71	PT Primarindo Asia Infrastructure Tbk	BIMA	.	.	.
72	PT Pyridam Farma Tbk	PYFA	0.05472	0.00285	0.69481
73	PT Ricky Putra Globalindo Tbk	RICY	0.08235	0.00016	0.73339
74	PT Roda Vivatex Tbk	RDTX	0.13004	0.00013	0.86363

No	Nama Perusahaan	Kode	Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
75	PT Sat Nusapersada Tbk	PTSN	-0.05335	-0.01180	0.76135
76	PT Schering Plough Indonesia Tbk	SCPI	0.11188	-0.00786	0.59145
77	PT Sekar Laut Tbk	SKLT	0.13724	-0.00236	1.03157
78	PT Selamat Sempurna Tbk	SMSM	0.73168	-0.00586	0.71478
79	PT Semen Gresik Tbk	SMGR	0.03242	-0.00449	0.71458
80	PT Sepatu Bata Tbk	BATA	-0.39243	0.00229	0.73915
81	PT Siantar TOP Tbk	STTP	0.18451	-0.00197	1.03103
82	PT SMART Tbk	SMAR	-0.06101	-0.00252	0.75398
83	PT Sumalindo Lestari Jaya Tbk	SULI	0.69415	0.00741	1.25850
84	PT Sumi Indo Kabel Tbk	IKBI	-0.45077	-0.00181	0.70545
85	PT Suparma Tbk	SPMA	0.31766	0.02725	0.36838
86	PT Surya Intrindo Makmur Tbk	SIMM	0.34501	0.05086	1.77323
87	PT Surya Toto Indonesia Tbk	TOTO	0.00543	-0.00355	0.71737
88	PT Tempo Scan Pacific Tbk	TSPC	0.02184	-0.00033	0.74901
89	PT Tiga Pilar Sejahtera Food Tbk	AISA	0.01281	0.00147	0.72053
90	PT Tira Austenite Tbk	TIRA	0.00927	0.00186	0.36955
91	PT Trias Sentosa Tbk	TRST	0.18531	-0.00329	0.81750
92	PT Tunas Ridean Tbk	TURI	0.06242	0.00062	0.75649
93	PT Ultra Jaya Milk Tbk	ULTJ	-0.10497	0.01086	0.62224
94	PT Unilever Indonesia Tbk	UNVR	0.01070	0.00808	0.71650
95	PT United Tractors Tbk	UNTR	0.07903	0.00001	0.70121
96	PT Unitex Tbk	UNTX	.	.	.

LAMPIRAN X

HASIL STATISTIK DESKRIPTIF TAHUN 2008

Frequencies : 2008

		Statistics		
		Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
N	Valid	93	93	93
	Missing	3	3	3
Mean		-.00590	-.00610	.64175
Median		.00543	-.00158	.69075
Std. Deviation		.191464	.027522	.914272
Minimum		-.585	-.208	-6.933
Maximum		.567	.046	2.822

LAMPIRAN XI

HASIL STATISTIK DESKRIPTIF TAHUN 2009

Frequencies : 2009

Statistics

		Manajemen Laba	Beban Pajak Tangguhan	Perencanaan Pajak
N	Valid	80	80	80
	Missing	16	16	16
Mean		.13008	.00033	.77030
Median		.06310	.00015	.71582
Std. Deviation		.379769	.010511	.466178
Minimum		-.451	-.055	.112
Maximum		2.874	.051	4.469

LAMPIRAN XII

HASIL UJI NORMALITAS SKEWNESS TAHUN 2008

Uji Normalitas : 2008

Descriptive Statistics

	N	Skewness	
	Statistic	Statistic	Std. Error
Unstandardized Residual	96	-6.162	.246
Valid N (listwise)	96		

LAMPIRAN XIII

HASIL UJI NORMALITAS SKEWNESS SAMPEL AKHIR TAHUN 2008

Uji Normalitas : 2008

Descriptive Statistics

	N	Skewness	
	Statistic	Statistic	Std. Error
Unstandardized Residual	93	-,145	,250
Valid N (listwise)	93		

LAMPIRAN XIV

HASIL UJI NORMALITAS SKEWNESS TAHUN 2009

Uji Normalitas : 2009

Descriptive Statistics

	N	Skewness	
	Statistic	Statistic	Std. Error
Unstandardized Residual	96	5.286	.246
Valid N (listwise)	96		

LAMPIRAN XV

HASIL UJI NORMALITAS SKEWNESS SAMPEL AKHIR TAHUN 2009

Uji Normalitas : 2009

Descriptive Statistics

	N	Skewness	
	Statistic	Statistic	Std. Error
Unstandardized Residual	80	,442	,269
Valid N (listwise)	80		

LAMPIRAN XVI

HASIL UJI MULTIKOLINIERITAS TAHUN 2008

Uji Multikolinearitas : 2008

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, Beban Pajak Tangguhan	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Beban Pajak Tangguhan	1,000	1,000
	Perencanaan Pajak	1,000	1,000

a. Dependent Variable: Manajemen Laba

Coefficient Correlations^a

Model		Perencanaan Pajak	Beban Pajak Tangguhan
1	Correlations		
		Perencanaan Pajak	Beban Pajak Tangguhan
		1,000	-,008
		-,008	1,000
	Covariances		
		Perencanaan Pajak	Beban Pajak Tangguhan
		,000	,000
		,000	,420

a. Dependent Variable: Manajemen Laba

LAMPIRAN XVII

HASIL UJI MULTIKOLINIERITAS TAHUN 2009

Uji Multikolinearitas : 2009

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, Beban Pajak Tanggungan	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Beban Pajak Tanggungan	,998	1,002
	Perencanaan Pajak	,998	1,002

a. Dependent Variable: Manajemen Laba

Coefficient Correlations^a

Model			Perencanaan Pajak	Beban Pajak Tanggungan
1	Correlations	Perencanaan Pajak	1,000	,050
		Beban Pajak Tanggungan	,050	1,000
	Covariances	Perencanaan Pajak	,003	,007
		Beban Pajak Tanggungan	,007	5,997

a. Dependent Variable: Manajemen Laba

LAMPIRAN XVIII

HASIL Uji HETEROSKEDASTISITAS *GLETSJER* TAHUN 2008

Uji Heteroskedastisitas : 2008

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,102	,016		,000
	Beban Pajak Tangguhan	-,646	,483	-,139	,184
	Perencanaan Pajak	,008	,015	,057	,588

a. Dependent Variable: ABSY

LAMPIRAN XIX

HASIL Uji HETEROSKEDASTISITAS *GLETSJER* TAHUN 2009

Uji Heteroskedastisitas : 2009

Coefficients ^a					
Model		Unstandardized Coefficients		Standardized Coefficients	Sig.
		B	Std. Error	Beta	
1	(Constant)	,117	,034		,001
	Beban Pajak Tangguhan	1,587	1,681	,106	,348
	Perencanaan Pajak	,055	,038	,162	,151

a. Dependent Variable: ABSY

LAMPIRAN XX

HASIL UJI AUTOKORELASI *DURBIN WATSON* TAHUN 2008

Uji Autokorelasi : 2008

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,468 ^a	,219	,201	,17112	1,789

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

LAMPIRAN XXI

HASIL UJI AUTOKORELASI *DURBIN WATSON* TAHUN 2009

Uji Autokorelasi : 2009

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,804 ^a	,647	,638	,22851	2,096

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

LAMPIRAN XXII

HASIL ANALISIS REGRESI LINIER BERGANDA TAHUN 2008

Regression : 2008

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, Beban Pajak Tangguhan ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,468 ^a	,219	,201	,17112

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,737	2	,369	12,589	,000 ^a
	Residual	2,635	90	,029		
	Total	3,373	92			

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,030	,022		-1,372	,174
	Beban Pajak Tangguhan	2,505	,648	,360	3,865	,000
	Perencanaan Pajak	,062	,020	,295	3,169	,002

a. Dependent Variable: Manajemen Laba

LAMPIRAN XXIII

HASIL ANALISIS REGRESI LINIER BERGANDA TAHUN 2009

Regression : 2009

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Perencanaan Pajak, Beban Pajak Tangguhan ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,804 ^a	,647	,638	,22851

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7,373	2	3,687	70,603	,000 ^a
	Residual	4,021	77	,052		
	Total	11,394	79			

a. Predictors: (Constant), Perencanaan Pajak, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,373	,050		-7,520	,000
	Beban Pajak Tangguhan	-,896	2,449	-,025	-,366	,715
	Perencanaan Pajak	,654	,055	,803	11,844	,000

a. Dependent Variable: Manajemen Laba

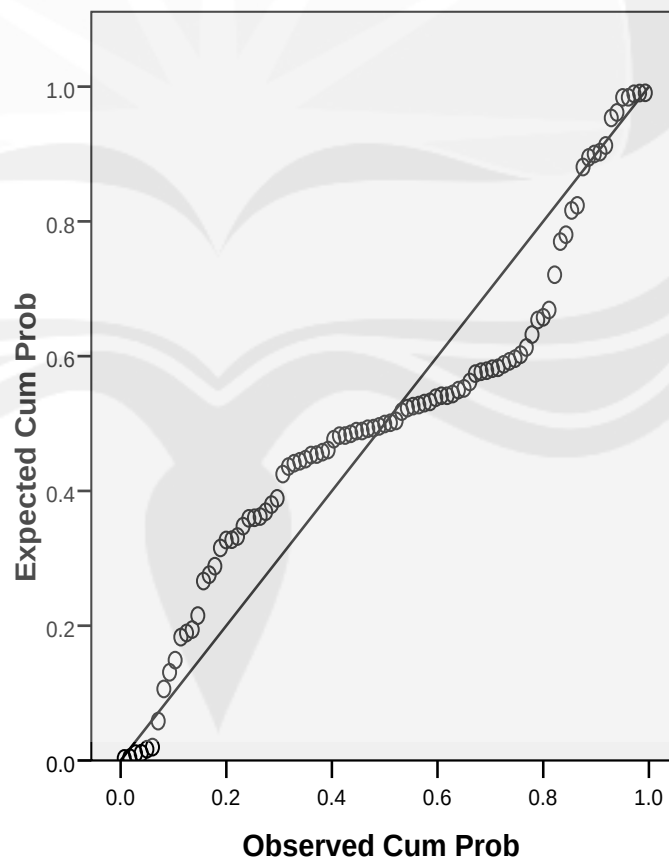
LAMPIRAN XXIV

GAMBAR UJI NORMALITAS TAHUN 2008

Uji Normalitas : 2008

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Manajemen Laba



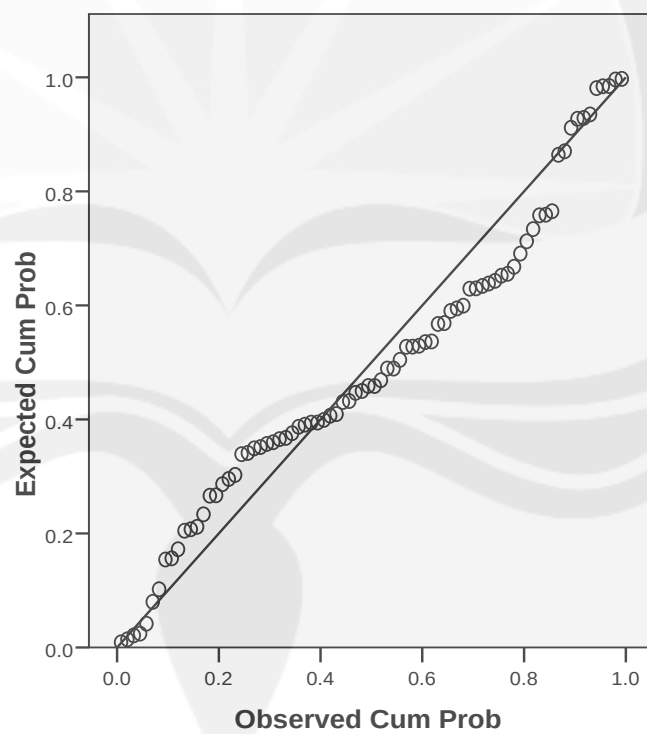
LAMPIRAN XXV

GAMBAR UJI NORMALITAS TAHUN 2009

Uji Normalitas : 2009

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Manajemen Laba



LAMPIRAN XXVI

Tabel Nilai *Durbin-Watson Test*

Nilai *Durbin-Watson test* untuk α (a)= 5%

n	k'=1		k'=2		k'=3		k'=4		k'=5		k'=6		k'=7		k'=8		k'=9		k'=10	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.61	1.40	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
7	0.70	1.36	0.47	1.90	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----	----
8	0.76	1.33	0.56	1.78	0.37	2.29	----	----	----	----	----	----	----	----	----	----	----	----	----	----
9	0.82	1.32	0.63	1.70	0.46	2.13	0.30	2.59	----	----	----	----	----	----	----	----	----	----	----	----
10	0.88	1.32	0.70	1.64	0.53	2.02	0.38	2.41	0.24	2.82	----	----	----	----	----	----	----	----	----	----
11	0.93	1.32	0.76	1.60	0.60	1.93	0.44	2.28	0.32	2.65	0.20	3.00	----	----	----	----	----	----	----	----
12	0.97	1.33	0.81	1.58	0.66	1.86	0.51	2.18	0.38	2.51	0.27	2.83	0.17	3.15	----	----	----	----	----	----
13	1.01	1.34	0.86	1.56	0.72	1.82	0.57	2.09	0.44	2.39	0.33	2.69	0.23	2.99	0.15	3.27	----	----	----	----
14	1.05	1.35	0.91	1.55	0.77	1.78	0.63	2.03	0.51	2.30	0.39	2.57	0.29	2.85	0.20	3.11	0.13	3.36	----	----
15	1.08	1.36	0.95	1.54	0.81	1.75	0.69	1.98	0.56	2.22	0.45	2.47	0.34	2.73	0.25	2.98	0.18	3.22	0.11	3.44
16	1.11	1.37	0.98	1.54	0.86	1.73	0.73	1.94	0.62	2.16	0.50	2.39	0.40	2.62	0.30	2.86	0.22	3.09	0.16	3.30
17	1.13	1.38	1.02	1.54	0.90	1.71	0.78	1.90	0.66	2.10	0.55	2.32	0.45	2.54	0.36	2.76	0.27	2.98	0.20	3.18
18	1.16	1.39	1.05	1.54	0.93	1.70	0.82	1.87	0.71	2.06	0.60	2.26	0.50	2.46	0.41	2.67	0.32	2.87	0.24	3.07
19	1.18	1.40	1.07	1.54	0.97	1.69	0.86	1.85	0.75	2.02	0.65	2.21	0.55	2.40	0.46	2.59	0.37	2.78	0.29	2.97
20	1.20	1.41	1.10	1.54	1.00	1.68	0.89	1.83	0.79	1.99	0.69	2.16	0.60	2.34	0.50	2.52	0.42	2.70	0.34	2.89
21	1.22	1.42	1.13	1.54	1.03	1.67	0.93	1.81	0.83	1.96	0.73	2.12	0.64	2.29	0.55	2.46	0.46	2.63	0.38	2.81
22	1.24	1.43	1.15	1.54	1.05	1.66	0.96	1.80	0.86	1.94	0.77	2.09	0.68	2.25	0.59	2.41	0.50	2.57	0.42	2.74
23	1.26	1.44	1.17	1.54	1.08	1.66	0.99	1.79	0.90	1.92	0.80	2.06	0.72	2.21	0.63	2.36	0.55	2.51	0.47	2.67
24	1.27	1.45	1.19	1.55	1.10	1.66	1.01	1.78	0.93	1.90	0.84	2.04	0.75	2.17	0.67	2.32	0.58	2.46	0.51	2.61
25	1.29	1.45	1.21	1.55	1.12	1.65	1.04	1.77	0.95	1.89	0.87	2.01	0.78	2.14	0.70	2.28	0.62	2.42	0.54	2.56
26	1.30	1.46	1.22	1.55	1.14	1.65	1.06	1.76	0.98	1.87	0.90	1.99	0.82	2.12	0.74	2.25	0.66	2.38	0.58	2.51
27	1.32	1.47	1.24	1.56	1.16	1.65	1.08	1.75	1.00	1.86	0.93	1.97	0.85	2.09	0.77	2.22	0.69	2.34	0.62	2.47
28	1.33	1.48	1.26	1.56	1.18	1.65	1.10	1.75	1.03	1.85	0.95	1.96	0.87	2.07	0.80	2.19	0.72	2.31	0.65	2.43
29	1.34	1.48	1.27	1.56	1.20	1.65	1.12	1.74	1.05	1.84	0.98	1.94	0.90	2.05	0.83	2.16	0.75	2.28	0.68	2.40
30	1.35	1.49	1.28	1.57	1.21	1.65	1.14	1.74	1.07	1.83	1.00	1.93	0.93	2.03	0.85	2.14	0.78	2.25	0.71	2.36

n	k'=1		k'=2		k'=3		k'=4		k'=5		k'=6		k'=7		k'=8		k'=9		k'=10	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
31	1.36	1.50	1.30	1.57	1.23	1.65	1.16	1.74	1.09	1.83	1.02	1.92	0.95	2.02	0.88	2.12	0.81	2.23	0.74	2.33
32	1.37	1.50	1.31	1.57	1.24	1.65	1.18	1.73	1.11	1.82	1.04	1.91	0.97	2.00	0.90	2.10	0.84	2.20	0.77	2.31
33	1.38	1.51	1.32	1.58	1.26	1.65	1.19	1.73	1.13	1.81	1.06	1.90	0.99	1.99	0.93	2.09	0.86	2.18	0.80	2.28
34	1.39	1.51	1.33	1.58	1.27	1.65	1.21	1.73	1.14	1.81	1.08	1.89	1.02	1.98	0.95	2.07	0.89	2.16	0.82	2.26
35	1.40	1.52	1.34	1.58	1.28	1.65	1.22	1.73	1.16	1.80	1.10	1.88	1.03	1.97	0.97	2.05	0.91	2.14	0.85	2.24
36	1.41	1.53	1.35	1.59	1.30	1.65	1.24	1.72	1.18	1.80	1.11	1.88	1.05	1.96	0.99	2.04	0.93	2.13	0.87	2.22
37	1.42	1.53	1.36	1.59	1.31	1.66	1.25	1.72	1.19	1.80	1.13	1.87	1.07	1.95	1.01	2.03	0.95	2.11	0.89	2.20
38	1.43	1.54	1.37	1.59	1.32	1.66	1.26	1.72	1.20	1.79	1.15	1.86	1.09	1.94	1.03	2.02	0.97	2.10	0.91	2.18
39	1.44	1.54	1.38	1.60	1.33	1.66	1.27	1.72	1.22	1.79	1.16	1.86	1.10	1.93	1.05	2.01	0.99	2.09	0.93	2.16
40	1.44	1.54	1.39	1.60	1.34	1.66	1.29	1.72	1.23	1.79	1.18	1.85	1.12	1.92	1.06	2.00	1.01	2.07	0.95	2.15
45	1.48	1.57	1.43	1.62	1.38	1.67	1.34	1.72	1.29	1.78	1.24	1.84	1.19	1.90	1.14	1.96	1.09	2.02	1.04	2.09
50	1.50	1.59	1.46	1.63	1.42	1.67	1.38	1.72	1.34	1.77	1.29	1.82	1.25	1.88	1.20	1.93	1.16	1.99	1.11	2.04
55	1.53	1.60	1.49	1.64	1.45	1.68	1.41	1.72	1.37	1.77	1.33	1.81	1.29	1.86	1.25	1.91	1.21	1.96	1.17	2.01
60	1.55	1.62	1.51	1.65	1.48	1.69	1.44	1.73	1.41	1.77	1.37	1.81	1.34	1.85	1.30	1.89	1.26	1.94	1.22	1.98
65	1.57	1.63	1.54	1.66	1.50	1.70	1.47	1.73	1.44	1.77	1.40	1.81	1.37	1.84	1.34	1.88	1.30	1.92	1.27	1.96
70	1.58	1.64	1.55	1.67	1.53	1.70	1.49	1.74	1.46	1.77	1.43	1.80	1.40	1.84	1.37	1.87	1.34	1.91	1.31	1.95
75	1.60	1.65	1.57	1.68	1.54	1.71	1.52	1.74	1.49	1.77	1.46	1.80	1.43	1.83	1.40	1.87	1.37	1.90	1.34	1.94
80	1.61	1.66	1.59	1.69	1.56	1.72	1.53	1.74	1.51	1.77	1.48	1.80	1.45	1.83	1.43	1.86	1.40	1.89	1.37	1.93
85	1.62	1.67	1.60	1.70	1.58	1.72	1.55	1.75	1.53	1.77	1.50	1.80	1.47	1.83	1.45	1.86	1.42	1.89	1.40	1.92
90	1.64	1.68	1.61	1.70	1.59	1.73	1.57	1.75	1.54	1.78	1.52	1.80	1.49	1.83	1.47	1.85	1.45	1.88	1.42	1.91
95	1.65	1.69	1.62	1.71	1.60	1.73	1.58	1.76	1.56	1.78	1.54	1.80	1.51	1.83	1.49	1.85	1.47	1.88	1.44	1.90
100	1.65	1.69	1.63	1.72	1.61	1.74	1.59	1.76	1.57	1.78	1.55	1.80	1.53	1.83	1.51	1.85	1.48	1.87	1.46	1.90
150	1.72	1.75	1.71	1.76	1.69	1.77	1.68	1.79	1.67	1.80	1.65	1.82	1.64	1.83	1.62	1.85	1.61	1.86	1.59	1.88
200	1.76	1.78	1.75	1.79	1.74	1.80	1.73	1.81	1.72	1.82	1.71	1.83	1.70	1.84	1.69	1.85	1.68	1.86	1.67	1.87

n = number of observations

k = number of explanatory variables.