

## LAMPIRAN 2

**Beban pajak perusahaan jasa konstruksi sebelum dan setelah penerapan PP 51/2008 jo. PP 40/2009**

Nama Perusahaan	Periode	Sebelum		Periode	Setelah	
		Jumlah Beban Pajak (Rp)	% Laba Sebelum Pajak		Jumlah Beban Pajak (Rp)	% Laba Sebelum Pajak
ADHI	Q1 2007	1.534.224.208	4,24%	Q4 2008	2.040.854.608	18,36%
	Q2 2007	15.371.210.157	29,62%	Q1 2009	9.801.911.929	29,06%
	Q3 2007	27.212.362.477	20,08%	Q2 2009	27.079.270.196	38,95%
	Q4 2007	(6.129.801.453)	-4,98%	Q3 2009	21.225.471.115	41,05%
	Q1 2008	-	0,00%	Q4 2009	88.360.704.512	62,27%
	Q2 2008	-	0,00%	Q1 2010	10.204.471.792	51,55%
	Q3 2008	23.395.755.667	47,08%			
DGIK	Q1 2007	4.215.081.200	29,62%	Q3 2008	8.518.917.246	37,02%
	Q2 2007	6.007.161.600	30,61%	Q4 2008	12.985.943.696	42,01%
	Q3 2007	9.810.756.600	30,56%	Q1 2009	9.088.336.750	39,64%
	Q4 2007	12.657.183.300	29,77%	Q2 2009	10.672.841.700	45,94%
	Q1 2008	6.263.185.700	28,48%	Q3 2009	8.075.136.370	29,88%
	Q2 2008	6.786.567.300	31,09%	Q4 2009	9.762.863.432	31,34%
				Q1 2010	9.361.393.576	39,51%
WIKA	Q1 2007	3.046.732.939	27,8%	Q4 2008	29.503.905.539	27,2%
	Q2 2007	5.673.632.061	70,5%	Q1 2009	-	0,0%
	Q3 2007	408.837.888	3,8%	Q2 2009	-	0,0%
	Q4 2007	6.131.380.112	9,8%	Q3 2009	71.453.526.869	71,8%
	Q1 2008	4.875.669.705	23,6%	Q4 2009	34.799.473.131	66,5%
	Q2 2008	5.708.669.332	24,7%	Q1 2010	19.008.145.752	24,8%
	Q3 2008	(1.258.244.576)	13,1%			

### LAMPIRAN 3

#### Laba bersih perusahaan jasa konstruksi sebelum dan setelah penerapan PP 51/2008 jo. PP 40/2009

Nama Perusahaan	Periode	Laba Bersih (dalam Rp.)		
		Sebelum PP 51/2008 jo. PP 40/2009	Setelah PP 51/2008 jo. PP 40/2009	
ADHI	Q1 2007	4.214.335.087	Q4 2008	29.323.483.571
	Q2 2007	36.211.294.237	Q1 2009	7.419.546.523
	Q3 2007	63.606.621.367	Q2 2009	34.925.727.626
	Q4 2007	7.569.152.821	Q3 2009	21.806.033.369
	Q1 2008	1.785.256.822	Q4 2009	101.378.425.733
	Q2 2008	8.597.337.258	Q1 2010	4.011.551.108
	Q3 2008	41.776.417.357		
DGIK	Q1 2007	10.089.905.667	Q3 2008	11.636.764.690
	Q2 2007	13.889.479.611	Q4 2008	17.929.125.988
	Q3 2007	22.417.137.636	Q1 2009	13.841.560.244
	Q4 2007	29.880.221.886	Q2 2009	12.561.781.998
	Q1 2008	16.000.806.772	Q3 2009	18.952.316.035
	Q2 2008	15.269.093.191	Q4 2009	21.387.978.164
			Q1 2010	14.335.286.665
WIKA	Q1 2007	6.558.902.131	Q4 2008	71.121.792.033
	Q2 2007	32.632.130.565	Q1 2009	45.928.661.300
	Q3 2007	32.357.282.759	Q2 2009	47.413.317.500
	Q4 2007	57.590.591.545	Q3 2009	39.279.992.332
	Q1 2008	36.161.200.597	Q4 2009	56.600.104.868
	Q2 2008	25.650.385.397	Q1 2010	64.278.046.595
	Q3 2008	23.101.016.973		

## LAMPIRAN 4

### Hasil analisis regresi atas faktor yang mempengaruhi laba bersih dengan metode stepwise

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

Model	Variables Entered	Variables Removed	Method
1	Beban Pajak (X13)	.	Stepwise (Criteria: Probability-of-F-to-enter <= ,050, Probability-of-F-to-remove >= ,100).
2	Pendapatan Bunga (X7)	.	Stepwise (Criteria: Probability-of-F-to-enter <= ,050, Probability-of-F-to-remove >= ,100).
3	Laba KSO (X3)	.	Stepwise (Criteria: Probability-of-F-to-enter <= ,050, Probability-of-F-to-remove >= ,100).

a. Dependent Variable: Laba Bersih



**Model Summary<sup>d</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,857 <sup>c</sup>	,735	,712	1.178E10	2,050

a. Predictors: (Constant), Beban Pajak (X13), Pendapatan Bunga (X7), Laba KSO (X3)

b. Dependent Variable: Laba Bersih

(lanjutan)

**ANOVA<sup>d</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
3	Regression	1,344E22	3	4,481E21	32,311	,000 <sup>c</sup>
	Residual	4,854E21	35	1,387E20		
	Total	1,830E22	38			

a. Predictors: (Constant), Beban Pajak (X13), Pendapatan Bunga (X7), Laba KSO (X3)

b. Dependent Variable: Laba Bersih

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,050E9	2,781E9		3,254	,003		
	Beban Pajak (X13)	-,411	,122	-,406	-3,362	,002	,520	1,921
	Pendapatan Bunga (X7)	2,082	,449	,443	4,636	,000	,828	1,207
	Laba KSO (X3)	,842	,253	,399	3,328	,002	,526	1,899

a. Dependent Variable: Laba Bersih

(lanjutan)

**Excluded Variables<sup>d</sup>**

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics		
					Tolerance	VIF	Minimum Tolerance
1							
Penjualan (X1)	,029 <sup>c</sup>	,236	,815	,040	,535	1,870	,434
COGS (X2)	-	-,102	,919	-,017	,567	1,763	,435
	,012 <sup>c</sup>						
Beban Personalia (X4)	-	-,049	,961	-,008	,556	1,798	,474
	,006 <sup>c</sup>						
Beban Penjualan (X5)	,034 <sup>c</sup>	,329	,744	,056	,749	1,335	,417
Beban Usaha Lainnya (X6)	,116 <sup>c</sup>	1,070	,292	,180	,639	1,566	,391
Laba/(Rugi) Selisih Kurs (X8)	-	-,746	,461	-,127	,782	1,279	,463
	,074 <sup>c</sup>						
Laba/(Rugi)Penjualan Aktiva Tetap (X9)	-	-,855	,398	-,145	,987	1,014	,520
	,075 <sup>c</sup>						
Beban Bunga (X10)	,039 <sup>c</sup>	,368	,715	,063	,686	1,457	,429
Beban Piutang Ragu-Ragu (X11)	-	-,255	,800	-,044	,920	1,086	,514
	,023 <sup>c</sup>						
Lain-Lain Bersih (X12)	,036 <sup>c</sup>	,296	,769	,051	,518	1,931	,448
Laba/(Rugi) Hak Minoritas (X14)	-	-	,147	-,246	,662	1,511	,427
	,156 <sup>c</sup>	1,483					

a. Predictors in the Model: (Constant), Beban Pajak (X13), Pendapatan Bunga (X7), Laba KSO (X3)

b. Dependent Variable: Laba Bersih

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigen value	Condition Index	Variance Proportions			
				(Constant)	Beban Pajak (X13)	Pendapatan Bunga (X7)	Laba KSO (X3)
3	1	2,621	1,000	,05	,04	,04	,03
	2	,851	1,754	,02	,02	,32	,17
	3	,343	2,765	,88	,16	,26	,00
	4	,185	3,760	,05	,78	,39	,79

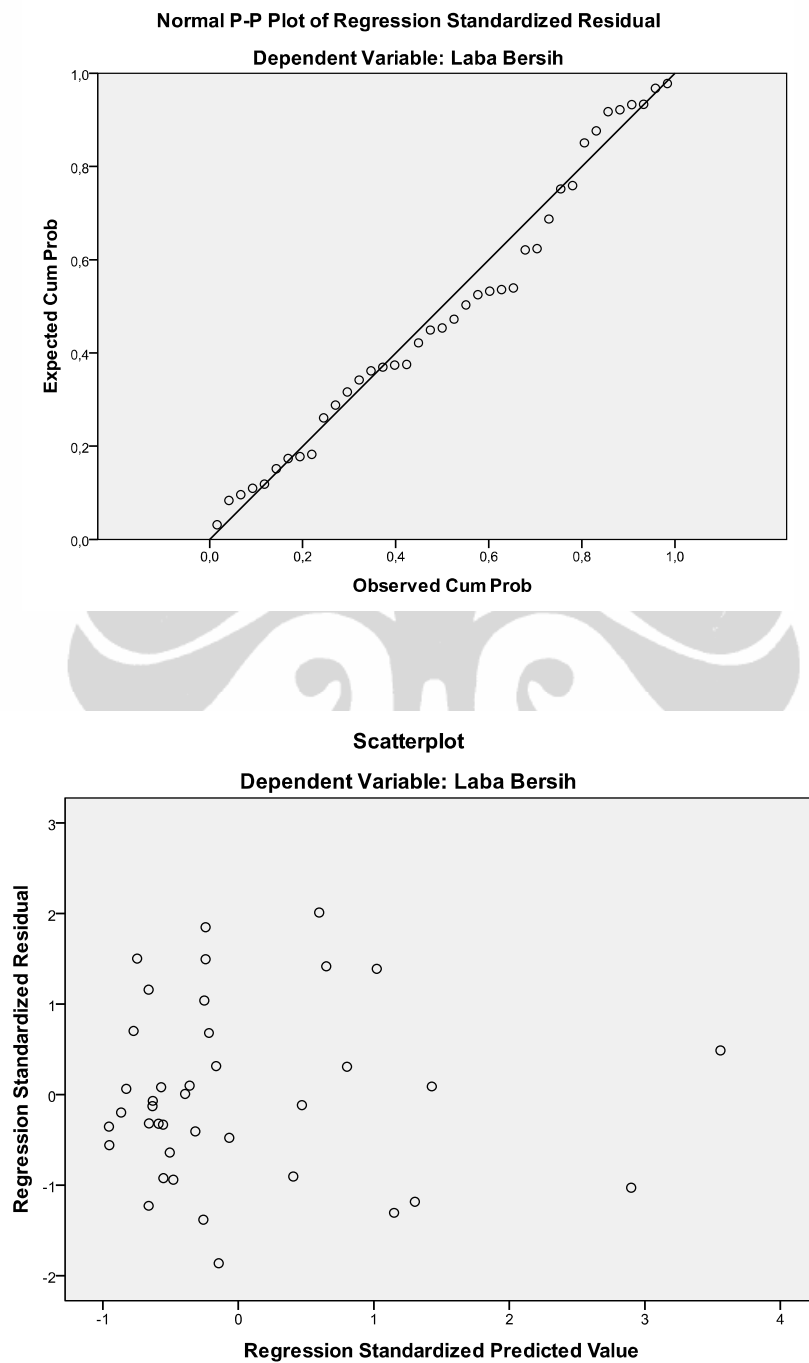
a. Dependent Variable: Laba Bersih

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	1.07E10	9.56E10	2.87E10	1.881E10	39
Residual	-2.196E10	2.369E10	.000	1.130E10	39
Std. Predicted Value	-,955	3,559	,000	1,000	39
Std. Residual	-1,865	2,011	,000	,960	39

a. Dependent Variable: Laba Bersih

(lanjutan)



## LAMPIRAN 5

Rata-rata *operating profit margin* perusahaan jasa konstruksi

Periode	Operating Profit Margin	Nama Perusahaan
Q1 2007	8,58%	ADHI
Q2 2007	3,21%	ADHI
Q3 2007	8,26%	ADHI
Q4 2007	3,44%	ADHI
Q1 2008	0,11%	ADHI
Q2 2008	3,47%	ADHI
Q3 2008	5,19%	ADHI
Q4 2008	7,57%	ADHI
Q1 2009	0,48%	ADHI
Q2 2009	5,63%	ADHI
Q3 2009	5,13%	ADHI
Q4 2009	9,31%	ADHI
Q1 2010	1,49%	ADHI
Q1 2007	9,56%	DGIK
Q2 2007	9,62%	DGIK
Q3 2007	11,78%	DGIK
Q4 2007	13,68%	DGIK
Q1 2008	7,50%	DGIK
Q2 2008	6,06%	DGIK
Q3 2008	9,30%	DGIK
Q4 2008	10,91%	DGIK
Q1 2009	7,86%	DGIK
Q2 2009	9,78%	DGIK
Q3 2009	8,44%	DGIK
Q4 2009	12,48%	DGIK
Q1 2010	9,62%	DGIK
Q1 2007	2,83%	WIKA
Q2 2007	7,93%	WIKA
Q3 2007	4,83%	WIKA
Q4 2007	4,80%	WIKA
Q1 2008	3,99%	WIKA
Q2 2008	1,23%	WIKA
Q3 2008	0,73%	WIKA
Q4 2008	6,41%	WIKA
Q1 2009	5,65%	WIKA
Q2 2009	5,89%	WIKA
Q3 2009	11,30%	WIKA
Q4 2009	5,05%	WIKA
Q1 2010	11,42%	WIKA
Rata-rata	<b>6,68%</b>	