

## LAMPIRAN

Lampiran 1. Tabel Tabulasi Data

| NO | KODE | TAHUN | APT(X1) | BPT(X2) | M_LABA(Y) | FD(Z)  |
|----|------|-------|---------|---------|-----------|--------|
| 1  | AGRS | 2021  | 0,206   | 0,000   | 0,155     | 0,143  |
|    |      | 2022  | 6,426   | 0,000   | 0,049     | 0,020  |
|    |      | 2023  | 1,595   | 0,001   | 0,130     | -0,278 |
|    |      | 2024  | 0,699   | 0,000   | 0,076     | -0,306 |
|    |      | 2025  | 0,366   | 0,000   | 0,051     | -0,123 |
| 2  | AMAR | 2021  | 1,187   | 0,001   | -0,091    | 0,172  |
|    |      | 2022  | 2,557   | 0,010   | 0,470     | -2,475 |
|    |      | 2023  | 0,762   | 0,010   | 0,113     | -3,181 |
|    |      | 2024  | 0,646   | 0,005   | -0,062    | -2,825 |
|    |      | 2025  | 1,201   | -0,002  | 0,036     | -1,749 |
| 3  | BABP | 2021  | 0,971   | -0,001  | -0,027    | 0,372  |
|    |      | 2022  | 0,557   | -0,006  | -0,020    | 0,383  |
|    |      | 2023  | 0,895   | -0,001  | -0,030    | 0,185  |
|    |      | 2024  | 0,833   | -0,001  | -0,048    | 0,321  |
|    |      | 2025  | 0,828   | -0,001  | 0,009     | 0,264  |
| 4  | BACA | 2021  | 0,788   | 0,000   | -0,184    | 0,793  |
|    |      | 2022  | 0,910   | 0,000   | 0,207     | 0,428  |
|    |      | 2023  | 1,312   | 0,000   | 0,117     | 0,309  |
|    |      | 2024  | 1,075   | 0,000   | 0,115     | -0,357 |
|    |      | 2025  | 0,621   | 0,000   | -0,042    | -0,057 |
| 5  | BBCA | 2021  | 1,132   | -0,001  | -0,081    | 0,258  |
|    |      | 2022  | 1,325   | -0,001  | 0,015     | 0,215  |
|    |      | 2023  | 1,018   | 0,000   | 0,004     | 0,172  |
|    |      | 2024  | 0,737   | 0,001   | 0,014     | 0,100  |
|    |      | 2025  | 1,065   | 0,000   | -0,005    | 0,128  |
| 6  | BBKP | 2021  | 1,842   | 0,009   | -0,202    | 0,614  |
|    |      | 2022  | 1,068   | 0,001   | -0,065    | 0,883  |
|    |      | 2023  | 1,375   | 0,009   | 0,171     | 0,063  |
|    |      | 2024  | 0,471   | -0,017  | 0,158     | 0,449  |
|    |      | 2025  | 0,984   | 0,000   | -0,037    | 0,826  |
| 7  | BBTN | 2021  | 1,232   | -0,001  | -0,020    | 0,634  |
|    |      | 2022  | 1,199   | 0,000   | 0,006     | 0,587  |
|    |      | 2023  | 1,028   | 0,000   | -0,007    | 0,557  |
|    |      | 2024  | 0,762   | 0,002   | 0,029     | 0,562  |
|    |      | 2025  | 0,579   | 0,002   | -0,043    | 0,575  |
| 8  | BCIC | 2021  | 1,586   | 0,005   | -0,091    | 0,724  |
|    |      | 2022  | 1,173   | 0,001   | 0,091     | 0,697  |
|    |      | 2023  | 1,014   | 0,000   | -0,050    | 0,791  |

| NO | KODE | TAHUN | APT(X1) | BPT(X2) | M_LABA(Y) | FD(Z)  |
|----|------|-------|---------|---------|-----------|--------|
|    |      | 2024  | 0,698   | -0,003  | 0,040     | 0,803  |
|    |      | 2025  | 0,506   | -0,002  | 0,032     | 0,893  |
| 9  | BDMN | 2021  | 0,973   | 0,000   | -0,069    | -0,033 |
|    |      | 2022  | 0,998   | 0,000   | 0,075     | -0,104 |
|    |      | 2023  | 0,852   | 0,000   | 0,068     | -0,019 |
|    |      | 2024  | 0,841   | 0,000   | 0,025     | 0,014  |
|    |      | 2025  | 0,627   | 0,000   | -0,021    | 0,074  |
| 10 | BEKS | 2021  | 0,855   | -0,007  | -0,209    | 0,261  |
|    |      | 2022  | 1,134   | 0,006   | 0,020     | 0,198  |
|    |      | 2023  | 0,941   | -0,004  | 0,062     | -0,072 |
|    |      | 2024  | 0,912   | -0,005  | -0,008    | 0,034  |
|    |      | 2025  | 0,659   | 0,000   | -0,035    | 0,236  |
| 11 | BGTG | 2021  | 1,951   | -0,002  | -0,321    | -0,091 |
|    |      | 2022  | 1,334   | -0,001  | 0,142     | -0,674 |
|    |      | 2023  | 1,841   | -0,005  | 0,160     | -0,672 |
|    |      | 2024  | 0,989   | 0,000   | -0,082    | -0,640 |
|    |      | 2025  | 0,553   | 0,004   | 0,081     | -0,601 |
| 12 | BINA | 2021  | 14,585  | -0,001  | -0,391    | 0,431  |
|    |      | 2022  | 1,400   | 0,000   | 0,097     | 0,395  |
|    |      | 2023  | 0,729   | 0,000   | 0,028     | 0,472  |
|    |      | 2024  | 0,917   | 0,000   | -0,041    | 0,484  |
|    |      | 2025  | 3,783   | -0,003  | -0,171    | 0,791  |
| 13 | BJBR | 2021  | 1,175   | 0,000   | -0,063    | 0,549  |
|    |      | 2022  | 1,600   | 0,000   | 0,090     | 0,557  |
|    |      | 2023  | 0,367   | 0,000   | 0,013     | 0,552  |
|    |      | 2024  | 3,603   | 0,000   | 0,004     | 0,539  |
|    |      | 2025  | 0,198   | 0,000   | -0,039    | 0,475  |
| 14 | BJTM | 2021  | 1,060   | 0,001   | -0,293    | 0,549  |
|    |      | 2022  | 0,801   | -0,002  | 0,108     | 0,537  |
|    |      | 2023  | 0,940   | 0,000   | 0,123     | 0,480  |
|    |      | 2024  | 0,929   | -0,001  | 0,089     | -0,140 |
|    |      | 2025  | 0,933   | 0,000   | 0,118     | -0,050 |
| 15 | BMAS | 2021  | 0,929   | 0,000   | -0,233    | 0,782  |
|    |      | 2022  | 1,226   | 0,000   | 0,121     | 0,106  |
|    |      | 2023  | 1,317   | -0,001  | 0,270     | -0,619 |
|    |      | 2024  | 3,968   | -0,003  | 0,030     | -0,258 |
|    |      | 2025  | 0,806   | 0,001   | 0,148     | -0,317 |
| 16 | BMRI | 2021  | 1,279   | 0,001   | -0,048    | -0,056 |
|    |      | 2022  | 1,163   | 0,000   | -0,018    | -0,043 |
|    |      | 2023  | 0,845   | -0,001  | 0,082     | -0,130 |
|    |      | 2024  | 0,821   | -0,001  | 0,087     | -0,103 |

| NO | KODE | TAHUN | APT(X1) | BPT(X2) | M_LABA(Y) | FD(Z)  |
|----|------|-------|---------|---------|-----------|--------|
|    |      | 2025  | 0,557   | -0,001  | -0,043    | 0,002  |
| 17 | BNBA | 2021  | 0,676   | 0,000   | -0,139    | -0,148 |
|    |      | 2022  | 1,743   | -0,002  | 0,122     | -0,812 |
|    |      | 2023  | 1,338   | -0,001  | 0,034     | -0,907 |
|    |      | 2024  | 0,654   | 0,002   | 0,062     | -0,909 |
|    |      | 2025  | 1,047   | -0,001  | -0,012    | -0,813 |
| 18 | BNGA | 2021  | 1,589   | 0,001   | -0,081    | 0,484  |
|    |      | 2022  | 1,436   | 0,001   | 0,077     | 0,425  |
|    |      | 2023  | 0,817   | -0,001  | 0,037     | 0,412  |
|    |      | 2024  | 0,086   | -0,004  | 0,004     | 0,413  |
|    |      | 2025  | 1,329   | 0,001   | 0,013     | 0,368  |
| 19 | BNII | 2021  | 1,076   | 0,000   | 0,019     | 0,326  |
|    |      | 2022  | 1,530   | -0,001  | 0,091     | 0,252  |
|    |      | 2023  | 1,123   | -0,001  | -0,013    | 0,272  |
|    |      | 2024  | 0,888   | 0,001   | 0,061     | 0,412  |
|    |      | 2025  | 0,529   | 0,000   | -0,006    | 0,328  |
| 20 | BNLI | 2021  | 0,832   | -0,001  | -0,216    | 0,431  |
|    |      | 2022  | 1,127   | 0,000   | -0,057    | 0,469  |
|    |      | 2023  | 1,141   | 0,001   | 0,135     | 0,415  |
|    |      | 2024  | 0,847   | -0,001  | -0,009    | 0,346  |
|    |      | 2025  | 0,921   | 0,000   | 0,003     | 0,312  |
| 21 | BRIS | 2021  | 1,303   | 0,000   | -0,049    | -3,080 |
|    |      | 2022  | 1,159   | -0,001  | 0,023     | -3,048 |
|    |      | 2023  | 0,994   | 0,000   | 0,017     | -3,024 |
|    |      | 2024  | 1,235   | -0,001  | 0,003     | -3,012 |
|    |      | 2025  | 0,810   | 0,000   | -0,008    | -3,123 |
| 22 | BSIM | 2021  | 1,167   | 0,000   | -0,191    | -0,169 |
|    |      | 2022  | 3,071   | -0,003  | 0,088     | -0,339 |
|    |      | 2023  | 1,090   | 0,000   | -0,091    | -0,271 |
|    |      | 2024  | 1,218   | 0,000   | -0,025    | -0,278 |
|    |      | 2025  | 0,159   | 0,003   | 0,011     | -0,295 |
| 23 | BSWD | 2021  | 0,855   | 0,000   | 0,045     | -1,312 |
|    |      | 2022  | 1,541   | 0,002   | 0,098     | -1,801 |
|    |      | 2023  | 0,841   | -0,001  | 0,215     | -1,832 |
|    |      | 2024  | 0,887   | -0,003  | -0,017    | -1,598 |
|    |      | 2025  | 0,801   | -0,002  | -0,035    | -1,474 |
| 24 | BTPS | 2021  | 0,787   | -0,002  | -0,139    | -3,920 |
|    |      | 2022  | 1,039   | 0,000   | -0,014    | -3,941 |
|    |      | 2023  | 1,703   | 0,005   | -0,038    | -3,845 |
|    |      | 2024  | 0,829   | -0,002  | -0,045    | -3,824 |
|    |      | 2025  | 0,951   | 0,000   | -0,024    | -3,868 |

| NO | KODE | TAHUN | APT(X1) | BPT(X2) | M_LABA(Y) | FD(Z)  |
|----|------|-------|---------|---------|-----------|--------|
| 25 | BVIC | 2021  | 1,207   | -0,001  | 0,086     | 0,394  |
|    |      | 2022  | 0,653   | 0,004   | -0,031    | 0,489  |
|    |      | 2023  | 0,825   | 0,001   | -0,026    | 0,590  |
|    |      | 2024  | 0,841   | 0,001   | 0,047     | 0,602  |
|    |      | 2025  | 0,679   | 0,001   | -0,044    | 0,637  |
| 26 | INPC | 2021  | 1,102   | 0,001   | 0,086     | 0,509  |
|    |      | 2022  | 0,959   | -0,001  | -0,030    | 0,435  |
|    |      | 2023  | 0,888   | -0,001  | 0,038     | 0,406  |
|    |      | 2024  | 0,848   | -0,001  | -0,232    | 0,498  |
|    |      | 2025  | 1,140   | 0,001   | 0,014     | 0,649  |
| 27 | MCOR | 2021  | 3,918   | -0,001  | -0,027    | 0,006  |
|    |      | 2022  | 1,755   | -0,001  | 0,080     | -0,094 |
|    |      | 2023  | 1,687   | -0,002  | -0,093    | -0,035 |
|    |      | 2024  | 1,066   | 0,000   | -0,054    | 0,140  |
|    |      | 2025  | 0,985   | 0,000   | -0,034    | 0,237  |
| 28 | NISP | 2021  | 1,311   | 0,001   | -0,101    | 0,429  |
|    |      | 2022  | 1,412   | 0,000   | 0,083     | 0,461  |
|    |      | 2023  | 1,073   | 0,001   | 0,025     | 0,416  |
|    |      | 2024  | 0,351   | -0,003  | -0,117    | 0,438  |
|    |      | 2025  | 0,923   | 0,000   | -0,085    | 0,456  |
| 29 | PNBN | 2021  | 4,142   | 0,000   | -0,007    | -0,051 |
|    |      | 2022  | 1,455   | 0,000   | 0,025     | -0,088 |
|    |      | 2023  | 1,226   | 0,000   | 0,002     | -0,357 |
|    |      | 2024  | 0,182   | -0,003  | -0,074    | -0,292 |
|    |      | 2025  | 0,494   | 0,000   | 0,017     | -0,469 |
| 30 | PNBS | 2021  | 0,497   | 0,000   | -0,142    | -3,873 |
|    |      | 2022  | 6,773   | 0,000   | 0,072     | -3,675 |
|    |      | 2023  | 0,435   | 0,000   | -0,034    | -3,112 |
|    |      | 2024  | 5,076   | 0,001   | 0,055     | -3,637 |
|    |      | 2025  | 0,406   | 0,000   | 0,013     | -4,116 |

Lampiran 2. Hasil Olah Data

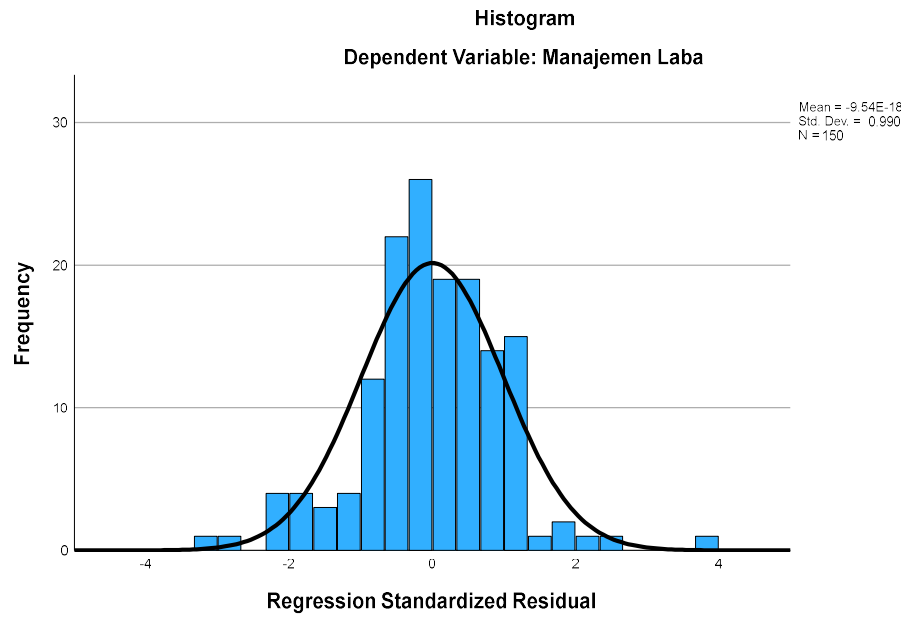
Hasil Uji Statistik Deskriptif

| <b>Descriptive Statistics</b> |     |         |         |          |                |
|-------------------------------|-----|---------|---------|----------|----------------|
|                               | N   | Minimum | Maximum | Mean     | Std. Deviation |
| ASP                           | 150 | 0,086   | 14,585  | 1,294399 | 1,460604       |
| BPT                           | 150 | -0,017  | 0,010   | -0,00012 | 0,002759       |
| ML                            | 150 | -0,391  | 0,470   | 0,00267  | 0,108010       |
| FD                            | 150 | -4,116  | 0,893   | -0,31679 | 1,271945       |
| Valid N (listwise)            | 150 |         |         |          |                |

Hasil Uji Normalitas *Kolmogorov-Smirnov*

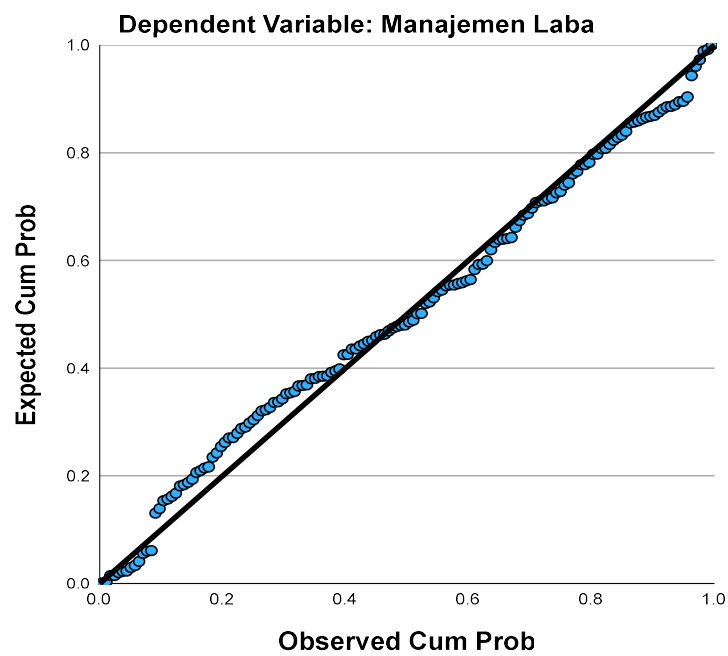
| One-Sample Kolmogorov-Smirnov Test                                                      |                         |             |                         |
|-----------------------------------------------------------------------------------------|-------------------------|-------------|-------------------------|
|                                                                                         |                         |             | Unstandardized Residual |
| N                                                                                       |                         |             | 150                     |
| Normal Parameters <sup>a,b</sup>                                                        | Mean                    |             | 0,0000000               |
|                                                                                         | Std. Deviation          |             | 0,10416291              |
| Most Extreme Differences                                                                | Absolute                |             | 0,061                   |
|                                                                                         | Positive                |             | 0,056                   |
|                                                                                         | Negative                |             | -0,061                  |
| Test Statistic                                                                          |                         |             | 0,061                   |
| Asymp. Sig. (2-tailed) <sup>c</sup>                                                     |                         |             | 0,200 <sup>d</sup>      |
| Monte Carlo Sig. (2-tailed) <sup>e</sup>                                                | Sig.                    |             | 0,175                   |
|                                                                                         | 99% Confidence Interval | Lower Bound | 0,165                   |
|                                                                                         |                         | Upper Bound | 0,185                   |
| a. Test distribution is Normal.                                                         |                         |             |                         |
| b. Calculated from data.                                                                |                         |             |                         |
| c. Lilliefors Significance Correction.                                                  |                         |             |                         |
| d. This is a lower bound of the true significance.                                      |                         |             |                         |
| e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 1314643744. |                         |             |                         |

## Uji Normalitas Data Histogram



## Uji Normalitas Data P-P Plot

### Normal P-P Plot of Regression Standardized Residual

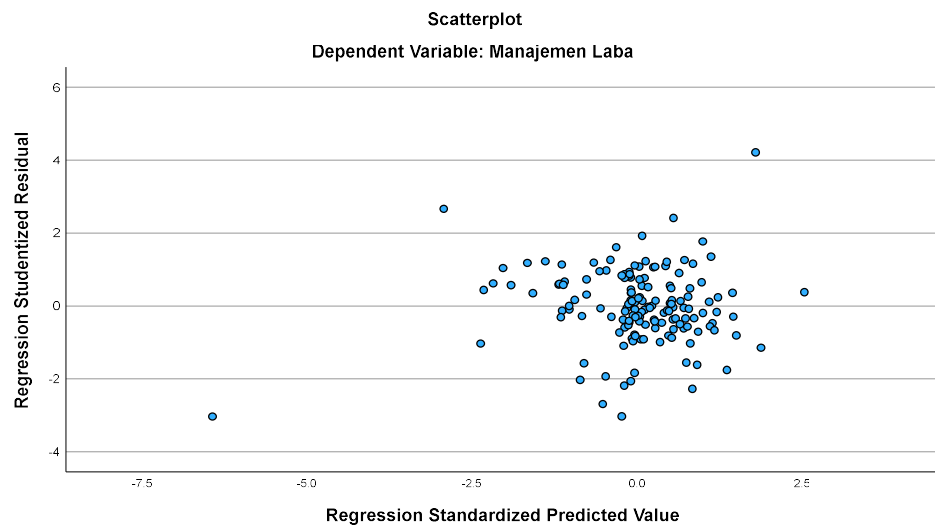


### Hasil Uji Multikolinieritas

| Coefficients <sup>a</sup> |                       |                         |       |                         |
|---------------------------|-----------------------|-------------------------|-------|-------------------------|
| Model                     |                       | Collinearity Statistics |       | Keterangan              |
|                           |                       | Tolerance               | VIF   |                         |
| 1                         | (Constant)            |                         |       |                         |
|                           | Aset Pajak Tangguhan  | 0,994                   | 1,006 | Bebas Multikolinieritas |
|                           | Beban Pajak Tangguhan | 0,989                   | 1,011 | Bebas Multikolinieritas |
|                           | Financial Distress    | 0,984                   | 1,016 | Bebas Multikolinieritas |

a. Dependent Variable: Manajemen Laba

### Hasil Uji Heteroskedastisitas



| Coefficients <sup>a</sup>      |                             |            |                           |        |       |                           |
|--------------------------------|-----------------------------|------------|---------------------------|--------|-------|---------------------------|
| Model                          | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  | Keterangan                |
|                                | B                           | Std. Error | Beta                      |        |       |                           |
| 1 (Constant)                   | 0,087                       | 0,012      |                           | 7,509  | 0,001 |                           |
| ASP                            | -0,008                      | 0,005      | -0,139                    | -1,683 | 0,095 | Bebas Heteroskedastisitas |
| BPT                            | 0,237                       | 2,219      | -0,009                    | -0,107 | 0,915 | Bebas Heteroskedastisitas |
| FD                             | -5,712                      | 0,000      | -0,001                    | -0,016 | 0,987 | Bebas Heteroskedastisitas |
| a. Dependent Variable: Abs Res |                             |            |                           |        |       |                           |

### Hasil Uji Autokorelasi

| Model Summary <sup>b</sup> |                    |          |                   |                            |               |
|----------------------------|--------------------|----------|-------------------|----------------------------|---------------|
| Model                      | R                  | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1                          | 0,264 <sup>a</sup> | 0,070    | 0,050             | 0,105228                   | 2,043         |

a. Predictors: (Constant), Beban Pajak Tangguhan, Aset Pajak Tangguhan  
b. Dependent Variable: Manajemen Laba

### Hasil Uji Analisis Linier Berganda

| Coefficients <sup>a</sup> |                       |                             |            |                           |        |       |
|---------------------------|-----------------------|-----------------------------|------------|---------------------------|--------|-------|
|                           |                       | Unstandardized Coefficients |            | Standardized Coefficients |        |       |
| Model                     |                       | B                           | Std. Error | Beta                      | t      | Sig.  |
| 1                         | (Constant)            | 0,019                       | 0,012      |                           | 1,652  | 0,101 |
|                           | Aset Pajak Tangguhan  | -0,012                      | 0,006      | -0,168                    | -2,082 | 0,039 |
|                           | Beban Pajak Tangguhan | 4,567                       | 3,182      | 0,116                     | 1,435  | 0,153 |

a. Dependent Variable: Manajemen Laba

Hasil Uji Koefisien Determinasi (R2)

| Model Summary <sup>b</sup> |                    |          |                   |                            |
|----------------------------|--------------------|----------|-------------------|----------------------------|
| Model                      | R                  | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1                          | 0,264 <sup>a</sup> | 0,070    | 0,050             | 0,105228                   |

a. Predictors: (Constant), Financial Distress, Aset Pajak Tangguhan, Beban Pajak Tangguhan

b. Dependent Variable: Manajemen Laba

Hasil Uji t

| Coefficients <sup>a</sup> |                             |            |                           |        |       |
|---------------------------|-----------------------------|------------|---------------------------|--------|-------|
| Model                     | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|                           | B                           | Std. Error | Beta                      |        |       |
| 1 (Constant)              | 0,019                       | 0,012      |                           | 1,652  | 0,101 |
| Aset Pajak Tangguhan      | -0,012                      | 0,006      | -0,168                    | -2,082 | 0,039 |
| Beban Pajak Tangguhan     | 4,567                       | 3,182      | 0,116                     | 1,435  | 0,153 |

a. Dependent Variable: Manajemen Laba

Hasil Uji F

| ANOVA <sup>a</sup> |            |                |     |             |       |                    |
|--------------------|------------|----------------|-----|-------------|-------|--------------------|
| Model              |            | Sum of Squares | df  | Mean Square | F     | Sig.               |
| 1                  | Regression | 0,121          | 3   | 0,040       | 3,637 | 0,014 <sup>b</sup> |
|                    | Residual   | 1,617          | 146 | 0,011       |       |                    |
|                    | Total      | 1,737          | 149 |             |       |                    |

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Financial Distress, Aset Pajak Tangguhan, Beban Pajak Tangguhan

Hasil Uji MRA

| Coefficients <sup>a</sup> |            |                             |            |                           |        |       |
|---------------------------|------------|-----------------------------|------------|---------------------------|--------|-------|
|                           |            | Unstandardized Coefficients |            | Standardized Coefficients |        |       |
| Model                     |            | B                           | Std. Error | Beta                      | t      | Sig.  |
| 1                         | (Constant) | 0,045                       | 0,017      |                           | 2,691  | 0,008 |
|                           | APT        | -0,013                      | 0,006      | -0,180                    | -2,253 | 0,026 |
|                           | BPT        | 3,898                       | 3,163      | 0,099                     | 1,232  | 0,220 |
|                           | FD         | -0,001                      | 0,001      | -0,171                    | -2,123 | 0,035 |

a. Dependent Variable: ML

| Coefficients <sup>a</sup> |                       |                             |            |                           |        |       |
|---------------------------|-----------------------|-----------------------------|------------|---------------------------|--------|-------|
| Model                     |                       | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig.  |
|                           |                       | B                           | Std. Error | Beta                      |        |       |
| 1                         | (Constant)            | 0,006                       | 0,020      |                           | 0,320  | 0,749 |
|                           | Aset Pajak Tangguhan  | 0,016                       | 0,011      | 0,212                     | 1,392  | 0,166 |
|                           | Beban Pajak Tangguhan | 16,032                      | 4,624      | 0,407                     | 3,467  | 0,001 |
|                           | Financial Distress    | 0,001                       | 0,001      | 0,086                     | 0,738  | 0,462 |
|                           | APT FD                | -0,001                      | 0,000      | -0,506                    | -2,951 | 0,004 |
|                           | BPT FD                | -0,513                      | 0,149      | -0,403                    | -3,431 | 0,001 |

### VALIDASI SUMBER PUSTAKA PENULISAN SKRIPSI

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 NPM : 2203101033  
 Program Studi : Akuntansi  
 Fakultas : Ekonomi dan Bisnis  
 Dosen Pembimbing I : Nik Amah, S.E., M.Si., CSRS.  
 Dosen Pembimbing II : Ahmad Nur Azis, S.Pd.,  
 Judul : Pengaruh Aset Pajak Tangguhan dan Beban Pajak Tangguhan Terhadap Manajemen Laba Akrua dengan *Financial Distress* sebagai Variabel Moderasi pada Perusahaan Perbankan yang Terdaftar di Bursa Efek Indonesia Tahun 2021-2025

| No | Sumber Pustaka                                                                                                                                                                                                                                                            | Halaman |         | Hasil Validasi |              |
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|    |                                                                                                                                                                                                                                                                           | Pustaka | Skripsi | Sesuai         | Tidak Sesuai |
| 1  | Abadi, M. T., & Misidawati, N. D. (2023). PREDIKSI KEBANGKRUTAN PERUSAHAAN (Teori, Metode, Implementasi) (I). ZAHIR PUBLISHING.                                                                                                                                           | 85      | 19      | √              |              |
| 2  | Antari, N. P. D., Novitasari, N. L. G., & Dewi, N. L. putu S. (2022). PENGARUH PROFITABILITAS, LEVERAGE, FINANCIAL DISTRESS DAN ASIMETRI INFORMASI TERHADAP MANAJEMEN LABA PERUSAHAAN PERBANKAN DI BURSA EFEK INDONESIA TAHUN 2017– 2020. Jurnal Kharisma, 4(1), 243–253. | 85      | 13      | √              |              |
| 3  | CNBC Indonesia. (2026, March 12). Laba Bersih Bank Jago (ARTO) Naik 115% ke Rp276 Miliar di 2025. <a href="https://www.cnbcindonesia.com/market/20260312142100-17-718488/laba-">https://www.cnbcindonesia.com/market/20260312142100-17-718488/laba-</a>                   | 85      | 3       | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                                                           | Halaman |                            | Hasil Validasi |              |
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|    | bersih-bank-jago--arto--naik-115-ke-rp276-miliar-di-2025/amp                                                                                                                                                                                                                                                                                                                                                                                             |         |                            |                |              |
| 4  | Damayanti, S., & Krisnando. (2021). Pengaruh Financial Distress, Komite Audit, dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Real Estate dan Property yang Terdaftar Di Bursa Efek Indonesia Tahun 2017-2020). Jurnal STEI Ekonomi, 30(01). <a href="https://doi.org/10.36406/jemi.v30i01.431">https://doi.org/10.36406/jemi.v30i01.431</a>                                                                               | 85      | 7                          | √              |              |
| 5  | Fitri, S., & Machdar, N. M. (2023). Pengaruh Aset Pajak Tangguhan dan Beban Pajak Tangguhan Terhadap Manajemen Laba Akrua dengan Financial Distress sebagai variabel moderasi pada Perusahaan Properti dan Real Estate yang terdaftar di Bursa Efek Indonesia Tahun 2016-2021. Journal of Creative Student Research (JCSR), 1(2), 113–136. <a href="https://doi.org/10.55606/jcsrpolitama.v1i2.1157">https://doi.org/10.55606/jcsrpolitama.v1i2.1157</a> | 85      | 5, 6, 8, 18, 22,39,40, 80  | √              |              |
| 6  | Ghozali, I. (2021). APLIKASI ANALISIS MULTIVARIATE Dengan Program IBM SPSS 26 Edisi 10. Badan Penerbit Universitas Diponegoro.                                                                                                                                                                                                                                                                                                                           | 85      | 53, 54, 55, 56, 57, 58, 59 | √              |              |
| 7  | Gulo, M. M., & Mappadang, A. (2022). PENGARUH BEBAN PAJAK TANGGUHAN, ASET PAJAK TANGGUHAN DAN PERENCANAAN PAJAK TERHADAP MANAJEMEN LABA. Ultima Accounting, 14(1), 162–175. <a href="https://doi.org/10.31937/akuntansi.v14i1.2627">https://doi.org/10.31937/akuntansi.v14i1.2627</a>                                                                                                                                                                    | 85      | 7, 38                      | √              |              |
| 8  | Habib Musthafa, Wastam Wahyu Hidayat, & Endah Prawesti Ningrum. (2023). Pengaruh <i>Capital Adequacy Ratio</i> , <i>Non-Performing Financing</i> Dan Biaya Operasional Pendapatan                                                                                                                                                                                                                                                                        | 85      | 16                         | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                                   | Halaman |                | Hasil Validasi |              |
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|    | Operasional Terhadap Kinerja Keuangan Perusahaan. Akuntansi, 2(3), 170–184.<br><a href="https://doi.org/10.55606/akuntansi.v2i3.337">https://doi.org/10.55606/akuntansi.v2i3.337</a>                                                                                                                                                                                                                                             |         |                |                |              |
| 9  | Halawa, D. (2023). Pengaruh Beban Pajak Kini, Beban Pajak Tangguhan Dan Perubahan Tarif Pajak Terhadap Manajemen Laba Pada Perusahaan Perbankan Yang Terdaftar Di BEI Periode 2015-2021. Jurnal Akuntansi, Bisnis Dan Ekonomi Indonesia, 2(1), 81–90.<br><a href="https://doi.org/10.31937/akuntansi.v7i1.83">https://doi.org/10.31937/akuntansi.v7i1.83</a>                                                                     | 85      | 15, 48         | √              |              |
| 11 | Hamdani, H., & Sa'diyah, H. (2025). Konsep Dasar Penyusunan Hipotesis dan Kajian Teori dalam Penelitian. <i>Journal of Linguistics and Social Studies</i> , 2(2), 64–73.<br><a href="https://doi.org/10.52620/jls.v2i2.93">https://doi.org/10.52620/jls.v2i2.93</a>                                                                                                                                                              | 86      | 35             | √              |              |
| 12 | Handayani, M., & Utami, T. (2024). Pengaruh Perencanaan Pajak, Aset Pajak Tangguhan dan Beban Pajak Tangguhan terhadap Manajemen Laba. Jurnal Mahasiswa Ekonomi & Bisnis, 4(2), 406–416.<br><a href="https://doi.org/10.37481/jmeh.v4i2.734">https://doi.org/10.37481/jmeh.v4i2.734</a>                                                                                                                                          | 86      | 18             | √              |              |
| 13 | Hanifah, N. F., Abukosim, & Kesuma, N. (2025). <i>The Effect Of Tax Planning, Deffered Tax Expense, Deffered Tax Asset and Tax Avoidance On Earnings Management (Empirical Study on LQ45 Companies Listed on the Indonesia Stock Exchange in 2019-2023)</i> . <i>Journal of Multidisciplinary Research and Development</i> , 7(3), 1445–1456.<br><a href="https://doi.org/10.38035/rj.v7i3">https://doi.org/10.38035/rj.v7i3</a> | 86      | 14, 37, 77, 78 | √              |              |
| 14 | Hendrastuti, R., & Harahap, R. F. (2023). <i>Agency theory: Review of the theory and current research</i> . Jurnal                                                                                                                                                                                                                                                                                                               | 86      | 14             | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           | Halaman |            | Hasil Validasi |              |
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|    | Akuntansi Aktual, 10(1), 85.<br><a href="https://doi.org/10.17977/um004v10i12023p085">https://doi.org/10.17977/um004v10i12023p085</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                    |         |            |                |              |
| 15 | Hidayah, W. R., Sumiati, A., & Zulaihati, S. (2025). Pengaruh Kepemilikan Institusional, Kepemilikan Manajerial, Dewan Komisaris Independen, Kualitas Audit, dan Ukuran Perusahaan terhadap Manajemen Laba pada Perusahaan Perbankan di Indonesia Tahun 2021-2024. EKOMA : Jurnal Ekonomi, Manajemen, Akuntansi, 4(6).<br><a href="https://doi.org/10.56799/ekoma.v4i6.10352">https://doi.org/10.56799/ekoma.v4i6.10352</a>                                                                                                                                                                                                                                                                              | 86      | 2          | √              |              |
| 16 | Hidayat, W. W. (2024). INDIKASI KESULITAN KEUANGAN (FINANCIAL DISTRESS) (I). PT. Pena Persada Kerta Utama.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | 86      | 46         | √              |              |
| 17 | Ipotnews. (2026, April 8). NII di 2025 Melorot 21,4%, Ninerja BINA Berbalik Derita Rugi Bersih Rp369,02 Miliar.<br><a href="https://www.indopremier.com/ipotnews/newsDetail.php?jdl=NII_di_2025_Melorot_21_4_Kinerja_BINA_Berbalik_Derita_Rugi_Bersih_Rp369_02_Miliar&amp;news_id=215956&amp;group_news=IPOTNEWS&amp;news_date=&amp;taging_sutype=STOCK&amp;name=&amp;search=y_general&amp;q=BINA&amp;halaman=1">https://www.indopremier.com/ipotnews/newsDetail.php?jdl=NII_di_2025_Melorot_21_4_Kinerja_BINA_Berbalik_Derita_Rugi_Bersih_Rp369_02_Miliar&amp;news_id=215956&amp;group_news=IPOTNEWS&amp;news_date=&amp;taging_sutype=STOCK&amp;name=&amp;search=y_general&amp;q=BINA&amp;halaman=1</a> | 86      | 3, 4       | √              |              |
| 18 | Isthifaiyyah, N., Pandowo, H., & Kusumaningrum, D. (2024). <i>The Effect of Tax Planning, Deferred Tax Assets, Deferred Tax Expenses and Tax Avoidance on Earning Management</i> . Summa : Journal of Accounting and Tax, 2(3), 160–177.<br><a href="https://doi.org/10.61978/summa.v2i3.325">https://doi.org/10.61978/summa.v2i3.325</a>                                                                                                                                                                                                                                                                                                                                                                | 86      | 38         | √              |              |
| 19 | Jensen, M. C., & Meckling, W. H. (1976). <i>THEORY OF THE FIRM: MANAGERIAL BEHAVIOR, AGENCY</i>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                          | 86      | 13, 77, 78 | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                        | Halaman |         | Hasil Validasi |              |
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|    | <i>COSTS AND OWNERSHIP STRUCTURE. Journal of Financial Economics</i> , 3, 305–360.                                                                                                                                                                                                                                                                                                                                    |         |         |                |              |
| 20 | Kanji, L. (2019). Perencanaan Pajak dan Beban Pajak Tangguhan terhadap Manajemen Laba Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia. <i>Bongaya Journal for Research in Accounting</i> , 2(1), 20–27. <a href="https://doi.org/10.37888/bjra.v2i1.108">https://doi.org/10.37888/bjra.v2i1.108</a>                                                                                                 | 87      | 47      | √              |              |
| 21 | Listyarini, F. (2020). ANALISIS PERBANDINGAN PREDIKSI KONDISI FINANCIAL. <i>Jurnal Bina Akuntansi</i> , 7(1), 1–20. <a href="https://doi.org/10.52859/jba.v7i1.71">https://doi.org/10.52859/jba.v7i1.71</a>                                                                                                                                                                                                           | 87      | 23      | √              |              |
| 22 | Lubabah, W. M., & Andayani, S. (2026). AN ANALYSIS OF THE ROLE OF TAX PLANNING AND DEFERRED TAX ASSETS IN EARNINGS MANAGEMENT IN THE BANKING INDUSTRY. <i>RISTANSI: Riset Akuntansi</i> , 7(1), 39–53. <a href="https://doi.org/10.32815/ristansi.v7i1.2785">https://doi.org/10.32815/ristansi.v7i1.2785</a>                                                                                                          | 87      | 5, 6    | √              |              |
| 23 | Mala, Y. J., Marsyad, Inayah, N. L., Devi, F. K., & Al Hamzah, M. H. (2025). Pengaruh Aset Pajak Tangguhan dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2020). <i>Jurnal Sistem Informasi, Akuntansi Dan Manajemen</i> , 5(1). <a href="https://doi.org/10.54951/sintama.v5i1.870">https://doi.org/10.54951/sintama.v5i1.870</a> | 87      | 5       | √              |              |
| 24 | Martias, L. D. (2021). STATISTIKA DESKRIPTIF SEBAGAI KUMPULAN INFORMASI. <i>Fihris: Jurnal Ilmu Perpustakaan Dan Informasi</i> , 16(1), 40.                                                                                                                                                                                                                                                                           | 87      | 53      | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | Halaman |         | Hasil Validasi |              |
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|    | <a href="https://doi.org/10.14421/fhrs.2021.161.40-59">https://doi.org/10.14421/fhrs.2021.161.40-59</a>                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |         |         |                |              |
| 25 | Michalkova, L., & Ponisciakova, O. (2025). <i>Bankruptcy Prediction, Financial Distress and Corporate Life Cycle: Case Study of Central European Enterprises. Administrative Sciences</i> , 1–19.<br><a href="https://doi.org/10.3390/admsci">https://doi.org/10.3390/admsci</a>                                                                                                                                                                                                                                                                                             | 87      | 17      | √              |              |
| 26 | Muda, S. I., & Sunardi, N. (2024). <i>The Effect of Current Tax Expense, Deferred Tax Assets and Dividen Policy on Earnings Management. Journal of Investment, Development, Economics and Accounting</i> , 1(1), 14–27.<br><a href="https://ojs.ideanusa.com/index.php/JIDEA">https://ojs.ideanusa.com/index.php/JIDEA</a>                                                                                                                                                                                                                                                   | 87      | 13      | √              |              |
| 27 | Novianti, N., & Choirul Umam, D. (2026). <i>The Effect of Tax Planning, Deferred Tax Expense, and Taxpayer Compliance on Earnings Management in Food and Beverage Companies Listed on the Indonesia Stock Exchange (IDX) for the The Effect of Tax Planning, Deferred Tax Expense, and Taxpayer Compliance on Earnings Management in Food and Beverage Companies Listed on the Indonesia Stock Exchange (IDX) for the 2019-2023 Period. Jurnal Ekonomi</i> , 15(02), 77–87.<br><a href="https://doi.org/10.54209/ekonomi.v15i02">https://doi.org/10.54209/ekonomi.v15i02</a> | 87      | 16      | √              |              |
| 28 | Nur Hasanah, A. S., Pahala, I., & Purwohedhi, U. (2024). PENGARUH PROFITABILITAS, ASET PAJAK TANGGUHAN, PAJAK KINI DAN PERENCANAAN PAJAK TERHADAP MANAJEMEN LABA. <i>Jurnal Akuntansi, Perpajakan Dan Auditing</i> , 5, 1–12.<br><a href="https://doi.org/10.21009/japa.0501.01">https://doi.org/10.21009/japa.0501.01</a>                                                                                                                                                                                                                                                   | 87      | 5, 36   | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                               | Halaman |         | Hasil Validasi |              |
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| 29 | Nurhafifah, N., Sari, N. K., & Ningsih, W. F. (2025). PENGARUH ASIMETRI INFORMASI, KUALITAS AUDIT, KOMITE AUDIT DAN UKURAN PERUSAHAAN TERHADAP MANAJEMEN LABA PADA PERUSAHAAN PERBANKAN DI BEI PERIODE 2018-2022. RISTANSI: Riset Akuntansi, 5(2), 202–213.<br><a href="https://doi.org/10.32815/ristansi.v5i2.1844">https://doi.org/10.32815/ristansi.v5i2.1844</a>                         | 88      | 1, 2    | √              |              |
| 30 | Olin, A. D. F., & Priyadi, E. S. (2024). Pengaruh Aset Pajak Tangguhan, Beban Pajak Tangguhan Dan Perencanaan Pajak Terhadap Manajemen Laba (Studi Empiris Pada Perusahaan Makanan & Minuman Yang Terdaftar Di Bei Tahun 2017-2021). Jurnal Akuntansi Keuangan Dan Bisnis, 2(2), 449–456.<br><a href="https://doi.org/10.62379/jakbs.v2i2.1453">https://doi.org/10.62379/jakbs.v2i2.1453</a> | 88      | 19      | √              |              |
| 31 | Permata, Y., & Dewi, K. (2024). Pengaruh Aset Pajak Tangguhan, Nilai Perusahaan dan Perencanaan Pajak Terhadap Manajemen Laba. In Jurnal Riset Akuntansi Politala (Vol. 7, Number 3).<br><a href="http://jra.politala.ac.id/index.php/JRA/index">http://jra.politala.ac.id/index.php/JRA/index</a>                                                                                           | 88      | 2, 14   | √              |              |
| 32 | Prasetyo, N. C., Riana, & Masitoh, E. (2019). PENGARUH PERENCANAAN PAJAK, BEBAN PAJAK TANGGUHAN DAN KUALITAS AUDIT TERHADAP MANAJEMEN LABA. MODUS, 31(2), 156–171.<br><a href="https://doi.org/10.24002/modus.v31i2.2401">https://doi.org/10.24002/modus.v31i2.2401</a>                                                                                                                      | 88      | 49      | √              |              |
| 33 | Pratiwi, R., Rinaldo, J., & Silvera, D. L. (2023). Pengaruh Aset Pajak                                                                                                                                                                                                                                                                                                                       | 88      | 4       | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                                                       | Halaman |                          | Hasil Validasi |              |
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|    | Tangguhan, Beban Pajak Tangguhan dan Ukuran Perusahaan Terhadap Manajemen Laba (Studi Empiris Perusahaan Manufaktur Terdaftar di Bursa Efek Indonesia Periode Tahun 2017-2019). Ekasakti Pareso Jurnal Akuntansi, 1(1).<br><a href="https://doi.org/10.31933/epja.v1i1">https://doi.org/10.31933/epja.v1i1</a>                                                                                                                       |         |                          |                |              |
| 34 | Puspita Sari, D., & Afandi, A. (2023). <i>The effect of Deffered Tax Assets, Tax Expense and Current Tax on Earnings Management</i> . Jurnal Penelitian Ekonomi Dan Akuntansi.<br><a href="https://doi.org/10.30736/v8i3.1768">https://doi.org/10.30736/v8i3.1768</a>                                                                                                                                                                | 88      | 7                        | √              |              |
| 35 | Putra, R. N. A. (2019). <i>Good Corporate Governance dan Manajemen Laba di Perbankan Syariah</i> . <i>Journal of Islamic Finance and Accounting</i> , 2(2), 19–38.<br><a href="https://doi.org/10.22515/jifa.v2i2.1925">https://doi.org/10.22515/jifa.v2i2.1925</a>                                                                                                                                                                  | 88      | 20, 21, 22, 36, 37       | √              |              |
| 36 | Putri, K. A. E., Mulyadi, & Sianipar, P. B. H. (2023). Pengaruh Aset Pajak Tangguhan Dan Beban Pajak Tangguhan Terhadap Manajemen Laba Dengan Finanacial Distress Sebagai Variabel Moderasi Pada Perusahaan Makanan Dan Minuman Yang Terdaftar Di Bursa Efek Indonesia Tahun 2018 – 2021. <i>Akuntansi</i> , 2(3), 170–184.<br><a href="https://doi.org/10.55606/akuntansi.v2i3.337">https://doi.org/10.55606/akuntansi.v2i3.337</a> | 88      | 6, 8, 17, 21, 23, 43, 81 | √              |              |
| 37 | Putri Septyani, A., & Hartono. (2025). <i>The Effect of Tax Planning and Deferred Tax Expense on Earnings Management (Empirical Study on Financial Service Companies Listed on the Indonesia Stock Exchange for the The Effect of Tax Planning and Deferred Tax Expense on Earnings Management (Empirical Study on Financial Service Companies Listed on the Indonesia Stock Exchange for</i>                                        | 88      | 38                       | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                 | Halaman |           | Hasil Validasi |              |
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|    | <i>the 2020-2024 Period</i> ). Jurnal Ekonomi, 14(4), 2025.<br><a href="https://doi.org/10.54209/ekonomi.v14i04">https://doi.org/10.54209/ekonomi.v14i04</a>                                                                                                                                                                                                                                   |         |           |                |              |
| 38 | Rhofitania, Ahmad Sary, Z., & Pahala, I. (2023). ANALISIS PAJAK TANGGUHAN TERHADAP MANAJEMEN LABA. Jurnal Pabean, 5(2), 209–220.<br><a href="https://doi.org/10.61141/pabean.v5i2.428">https://doi.org/10.61141/pabean.v5i2.428</a>                                                                                                                                                            | 89      | 5, 43, 77 | √              |              |
| 39 | Santoso, P. R. N., & Febriyanto, M. I. (2025). Pengaruh Intensitas Modal dan Beban Pajak Tangguhan Terhadap Manajemen Laba (Pada Perusahaan Perbankan yang Terdaftar Di Bursa Efek Indonesia Pada Tahun 2019-2023). Jurnal Akuntansi Dan Manajemen Bisnis, 5(3), 10–22.<br><a href="https://doi.org/10.56127/jaman.v5i3.2439">https://doi.org/10.56127/jaman.v5i3.2439</a>                     | 89      | 18        | √              |              |
| 40 | Saraswati, R., & Atiningsih, S. (2021). PERAN KEPEMILIKAN INSTITUSIONAL DALAM MEMODERASI PENGARUH EARNING POWER, LEVERAGE, DAN FREE CASH FLOW TERHADAP EARNING MANAGEMENT. Jurnal Akuntansi, 16(1), 47–58.<br><a href="https://doi.org/10.37058/jak.v1i1.2994">https://doi.org/10.37058/jak.v1i1.2994</a>                                                                                      | 89      | 57        | √              |              |
| 41 | Sari, E., & Karlina, L. (2024). Pengaruh Tax Planning, Aset Pajak Tangguhan dan Beban Pajak terhadap Manajemen Laba (Studi Empiris pada Perusahaan Sektor Makanan dan Minuman yang Terdaftar di Bursa Efek Indonesia Tahun 2018-2022). In Jurnal Mahasiswa Ekonomi & Bisnis (Vol. 4, Number 3).<br><a href="https://doi.org/10.37481/jmeh.v4i3.908">https://doi.org/10.37481/jmeh.v4i3.908</a> | 89      | 4         | √              |              |

| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                                                                                                        | Halaman |                    | Hasil Validasi |              |
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| 42 | Siti Zahara, M., Tripermata, L., & Hendarmin, Rmr. (2025). <i>DEFERRED TAX ASSETS AND DEFERRED TAX LIABILITIES ON EARNINGS MANAGEMENT WITH FINANCIAL DISTRESS AS MODERATING VARIABLE IN INDEX COMPANIES MNC36 IN 2021-2023</i> . <i>COSTING: Journal of Economic, Business and Accounting</i> , 8(4), 1181–1193.<br><a href="https://doi.org/10.31539/yz37rj76">https://doi.org/10.31539/yz37rj76</a> | 89      | 8, 42              | √              |              |
| 43 | Sugiyono. (2021). <i>Metode Penelitian Kuantitatif, Kualitatif dan R&amp;D (III)</i> . Alfabeta.                                                                                                                                                                                                                                                                                                      | 89      | 35, 49, 52         | √              |              |
| 44 | Sulistyanto, S. (2018). <i>MANAJEMEN LABA: Teori dan Model Empiris (M. A. Listyandari, Ed.; II)</i> . PT Grasindo.                                                                                                                                                                                                                                                                                    | 89      | 18, 19, 44, 46, 52 | √              |              |
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| No | Sumber Pustaka                                                                                                                                                                                                                                                                                                        | Halaman |         | Hasil Validasi |              |
|----|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------|---------|----------------|--------------|
|    |                                                                                                                                                                                                                                                                                                                       | Pustaka | Skripsi | Sesuai         | Tidak Sesuai |
|    | <a href="https://id.investing.com/news/stock-market-news/bangkit-dari-rugi-kb-bank-bbkb-bukukan-laba-rp6659-miliar-di-2025-2945829">https://id.investing.com/news/stock-market-news/bangkit-dari-rugi-kb-bank-bbkb-bukukan-laba-rp6659-miliar-di-2025-2945829</a>                                                     |         |         |                |              |
| 48 | Watts, R. L., & Zimmerman, J. L. (1978). <i>Towards a Positive Theory of The Determination of Accounting Standars. The Accounting Review.</i>                                                                                                                                                                         | 90      | 15, 17  | √              |              |
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Catatan Dosen Pembimbing:

Layak / ~~Tidak Layak~~ untuk diuji (coret yang tidak perlu)

Madiun, 10 Agustus 2026

Dosen Pembimbing I



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