## LAMPIRAN

**Lampiran 1. Proses seleksi sampel**

| No | Nama Perusahaan | KODE | Kriteria | | | | Kriteria Memenuhi |
|---|---|---|---|---|---|---|---|
| | | | 1 | 2 | 3 | 4 | |
| 1 | Mitra Keluarga Karyasehat Tbk. | MIKA | ✓ | ✓ | ✓ | ✓ | ✓ |
| 2 | Sarana Meditama Metropolitan Tbk. | SAME | ✓ | ✓ | ✓ | ✓ | ✓ |
| 3 | Siloam International Hospitals | SILO | ✓ | ✓ | ✓ | ✓ | ✓ |
| 4 | Sejahteraraya Anugrahjaya Tbk. | SRAJ | ✓ | ✓ | ✓ | ✓ | ✕ |
| 5 | Prodia Widyahusada Tbk. | PRDA | ✓ | ✓ | ✓ | ✓ | ✓ |
| 6 | Royal Prima Tbk. | PRIM | ✓ | ✕ | ✓ | ✓ | ✕ |
| 7 | Medikaloka Hermina Tbk. | HEAL | ✓ | ✓ | ✓ | ✓ | ✓ |
| 8 | Itama Ranoraya Tbk. | IRRA | ✓ | ✓ | ✓ | ✓ | ✓ |
| 9 | Diagnos Laboratorium Utama Tbk | DGNS | ✓ | ✓ | ✓ | ✓ | ✕ |
| 10 | Bundamedik Tbk. | BMHS | ✓ | ✓ | ✓ | ✓ | ✓ |
| 11 | Kedoya Adyaraya Tbk. | RSGK | ✓ | ✓ | ✓ | ✓ | ✓ |
| 12 | Murni Sadar Tbk. | MTMH | ✓ | ✓ | ✓ | ✓ | ✕ |
| 13 | Hetzer Medical Indonesia Tbk. | MEDS | ✓ | ✓ | ✓ | ✓ | ✕ |
| 14 | Famon Awal Bros Sedaya Tbk. | PRAY | ✓ | ✓ | ✓ | ✓ | ✓ |
| 15 | Jayamas Medica Industri Tbk. | OMED | ✓ | ✓ | ✓ | ✓ | ✓ |
| 16 | Multi Medika Internasional Tbk | MMIX | ✓ | ✓ | ✓ | ✓ | ✓ |
| 17 | Haloni Jane Tbk. | HALO | ✓ | ✕ | ✓ | ✓ | ✕ |
| 18 | Charlie Hospital Semarang Tbk. | RSCH | ✓ | ✕ | ✓ | ✓ | ✕ |
| 19 | Maja Agung Latexindo Tbk. | SURI | ✓ | ✕ | ✓ | ✓ | ✕ |
| 20 | Metro Healthcare Indonesia Tbk | CARE | ✓ | ✓ | ✓ | ✓ | ✕ |

**Lampiran 2. Daftar Perusahaan Sampel**

| No | Nama Perusahaan | Kode |
|---|---|---|
| 1 | Mitra Keluarga Karyasehat Tbk. | MIKA |
| 2 | Sarana Meditama Metropolitan Tbk | SAME |
| 3 | Siloam International Hospitals | SILO |
| 4 | Prodia Widyahusada Tbk. | PRDA |
| 5 | Medikaloka Hermina Tbk. | HEAL |
| 6 | Itama Ranoraya Tbk. | IRRA |
| 7 | Bundamedik Tbk. | BMHS |
| 8 | Kedoya Adyaraya Tbk. | RSGK |
| 9 | Famon Awal Bros Sedaya Tbk. | PRAY |
| 10 | Jayamas Medica Industri Tbk. | OMED |
| 11 | Multi Medika Internasional Tbk | MMIX |
| 12 | Sejahteraraya Anugrahjaya Tbk. | SRAJ |
| 13 | Diagnos Laboratorium Utama Tbk | DGNS |
| 14 | Murni Sadar Tbk. | MTMH |
| 15 | Hetzer Medical Indonesia Tbk. | MEDS |
| 16 | Metro Healthcare Indonesia Tbk | CARE |

**Lampiran 3. Data Perusahaan Perencanaan Pajak, Beban Pajak Tangguhan, Leverage, dan Kinerja Keuangan Tahun 2022-2024**

| No | Kode Perusahaan | Tahun | Perencanaan Pajak (X1) | Beban Pajak Tangguhan (X2) | Leverage (X3) | Kinerja Keuangan (Y) |
|---|---|---|---|---|---|---|
| 1 | MIKA | 2022 | 0.21093 | 0.00164 | 0.11365 | 15.81309 |
| | | 2023 | 0.21157 | -0.00094 | 0.10095 | 1.35714 |
| | | 2024 | 0.22712 | -0.00051 | 0.11116 | 1.48803 |
| 2 | SAME | 2022 | 0.44366 | 0.00096 | 0.11365 | 0.18643 |
| | | 2023 | 0.36402 | -0.00110 | 0.10095 | 3.30718 |
| | | 2024 | 0.46015 | -0.00239 | 0.11116 | 0.37071 |
| 3 | SILO | 2022 | 0.27829 | 0.02944 | 0.27045 | 7.34958 |
| | | 2023 | 0.25166 | 0.03343 | 0.26720 | 11.35528 |
| | | 2024 | 0.30157 | 0.03736 | 0.60821 | 6.68796 |
| 4 | PRDA | 2022 | 0.40024 | 0.03631 | 0.13427 | 13.92071 |
| | | 2023 | 0.23481 | 0.02981 | 0.12830 | 9.57602 |
| | | 2024 | 0.21268 | 0.02694 | 0.12515 | 9.50803 |
| 5 | HEAL | 2022 | 0.21103 | 0.01336 | 0.38280 | 4.98945 |
| | | 2023 | 0.21271 | 0.01991 | 0.40946 | 10.35359 |
| | | 2024 | 0.24034 | 0.02477 | 0.44542 | 15.06984 |
| 6 | IRRA | 2022 | 0.23112 | -0.00075 | 0.34047 | 6.54079 |
| | | 2023 | 0.34118 | 0.00471 | 0.56634 | 4.90933 |
| | | 2024 | 0.24067 | -0.00254 | 0.60118 | 3.21063 |
| 7 | BMHS | 2022 | 0.27071 | -0.00053 | 0.38466 | 25.87511 |
| | | 2023 | 0.37742 | -0.00063 | 0.41617 | 0.52639 |
| | | 2024 | 0.38039 | 0.00026 | 0.37681 | 0.54828 |
| 8 | RSGK | 2022 | 0.4086 | -0.00211 | 0.08745 | 15.06471 |
| | | 2023 | 0.20105 | 0.00762 | 0.09867 | 3.0276 |
| | | 2024 | 0.30173 | -0.00139 | 0.10046 | 4.46109 |
| 9 | PRAY | 2022 | 0.21605 | -0.00425 | 0.31629 | 1.39544 |
| | | 2023 | 0.16275 | -0.00467 | 0.37616 | 4.76249 |
| | | 2024 | 0.26190 | -0.00097 | 0.38214 | 20.14659 |
| 10 | OMED | 2022 | 0.21930 | -0.00054 | 0.17465 | 11.58635 |
| | | 2023 | 0.19764 | 0.00045 | 0.13019 | 10.10977 |
| | | 2024 | 0.17784 | 0.00044 | 0.11667 | 11.46599 |
| 11 | MMIX | 2022 | 0.22415 | 0.00162 | 0.17205 | 12.02249 |
| | | 2023 | 0.23464 | 0.00238 | 0.44852 | 5.07383 |
| | | 2024 | 0.32173 | -0.00228 | 0.55722 | 0.29596 |

| | | | | | | |
|---|---|---|---|---|---|---|
| 12 | SRAJ | 2022 | -0.04990 | 0.00299 | 0.60039 | -0.66634 |
| | | 2023 | -0.22440 | 0.00341 | 0.60125 | -0.78817 |
| | | 2024 | -0.22270 | 0.00215 | 0.59741 | -0.41076 |
| 13 | DGNS | 2022 | 0.26934 | 0.00051 | 0.12298 | 5.27845 |
| | | 2023 | -0.00612 | 0.00035 | 0.27953 | -1.99022 |
| | | 2024 | 0.13467 | 0.00024 | 0.34627 | 2.49129 |
| 14 | MTMH | 2022 | 0.18113 | 0.00321 | 0.30389 | 3.95844 |
| | | 2023 | -0.215780 | 0.00595 | 0.38165 | -0.75820 |
| | | 2024 | 0.39215 | 0.00499 | 0.40248 | 0.11204 |
| 15 | MEDS | 2022 | 0.36651 | -0.00151 | 0.15001 | 0.29293 |
| | | 2023 | -0.00474 | -0.00067 | 0.15519 | -4.62946 |
| | | 2024 | -0.03142 | -0.00016 | 0.13306 | -1.30669 |
| 16 | CARE | 2022 | -0.00309 | 0.00084 | 0.24270 | -1.87046 |
| | | 2023 | -0.04303 | 0.00076 | 0.25122 | -2.67558 |
| | | 2024 | -0.05482 | 0.00086 | 0.24936 | -1.98744 |

**Lampiran 4. Hasil Output SPSS Versi 25**

1. Hasil Uji Statistik Deskriptif

**Descriptive Statistics**

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---|---|---|---|---|---|
| Perencanaan Pajak | 48 | -.22 | .46 | .1983 | .16992 |
| Beban Pajak Tangguhan | 48 | .00 | .04 | .0056 | .01153 |
| Leverage | 48 | .09 | .61 | .2893 | .16948 |
| Kinerja Keuangan | 48 | -4.63 | 25.88 | 5.1543 | 6.55297 |
| Valid N (listwise) | 48 | | | | |

2. Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

| | | | Unstandardized Residual |
|---|---|---|---|
| N | | | 48 |
| Normal Parameters[a,b] | Mean | | .0000000 |
| | Std. Deviation | | 5.78760842 |
| Most Extreme Differences | Absolute | | .178 |
| | Positive | | .178 |
| | Negative | | -.093 |
| Test Statistic | | | .178 |
| Asymp. Sig. (2-tailed) | | | .001[c] |
| Monte Carlo Sig. (2-tailed) | Sig. | | .085d |
| | 99% Confidence Interval | Lower Bound | .078 |
| | | Upper Bound | .092 |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

3. Hasil Uji Multikolenieritas

**Coefficients[a]**

| Model | | Collinearity Statistics Tolerance | VIF |
|---|---|---|---|
| 1 | (Constant) | | |
| | Perencanaan Pajak | .910 | 1.099 |
| | Beban Pajak Tangguhan | .972 | 1.029 |
| | Leverage | .921 | 1.085 |

a. Dependent Variable: Kinerja Keuangan

4. Hasil Uji Autokorelasi

**Model Summary**[b]

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|---|---|---|---|---|---|
| 1 | .469a | .220 | .167 | 5.98166 | 1.490 |

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

b. Dependent Variable: Kinerja Keuangan

5. Hasil Uji Heterokedastisitas

**Coefficients**[a]

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|---|---|---|---|---|---|---|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | 3.518 | 2.623 | | 1.341 | .187 |
| | Sqrt_PP | 5.296 | 3.870 | .199 | 1.368 | .178 |
| | Sqrt_Leverage | -2.125 | 3.598 | -.084 | -.591 | .558 |
| | Quart_BPT | -427.194 | 214.570 | -.290 | -1.991 | .053 |

a. Dependent Variable: Hetero

6. Hasil Uji t

**Coefficients[a]**

| Model | | Unstandardized Coefficients B | Unstandardized Coefficients Std. Error | Standardized Coefficients Beta | t | Sig. |
|---|---|---|---|---|---|---|
| 1 | (Constant) | 2.286 | 2.258 | | 1.013 | .317 |
| | Perencanaan Pajak | 12.671 | 5.384 | .329 | 2.354 | .023 |
| | Beban Pajak Tangguhan | 159.648 | 76.774 | .281 | 2.079 | .043 |
| | Leverage | -1.871 | 5.363 | -.048 | -.349 | .729 |

a. Dependent Variable: Kinerja Keuangan

7. Hasil Uji F

**ANOVA[a]**

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|---|---|---|---|---|---|---|
| 1 | Regression | 443.918 | 3 | 147.973 | 4.136 | .011[b] |
| | Residual | 1574.331 | 44 | 35.780 | | |
| | Total | 2018.249 | 47 | | | |

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Leverage, Beban Pajak Tangguhan, Perencanaan Pajak

8. Hasil Uji Koefisien Determinasi

**SUMMARY**

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|---|---|---|---|---|
| 1 | .763[a] | .582 | .554 | 2.69175 |

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

**Lampiran 5. Kartu Bimbingan Tugas Akhir Pembimbing I**

**KARTU BIMBINGAN TUGAS AKHIR**

**DOSEN PEMBIMBING I**

Nama : Nazwa Salbi Al Mira
NIM : 22030057
Program Studi : D3 Akuntansi
Judul Tugas Akhir : Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan, dan Leverage Terhadap Kinerja Keuangan pada Perusahaan Sub Sektor Jasa
Pembimbing I : Dr. Hesti Widianti, SE., M.Si

| No | Hari/ Tanggal | Materi Bimbingan | Paraf Pembimbing I/II |
|---|---|---|---|
| 1. | 26 Feb 2025 | Pengajuan Judul Tugas Akhir | |
| 2. | 10 April 2025 | Acc Judul Tugas Akhir | |
| 3. | 16 April 2025 | Bimbingan Proposal Tugas Akhir | |
| 4. | 23 April 2025 | Bimbingan dan Acc Proposal Tugas Akhir | |
| | | LANJUT TA | |
| 5. | 9 Juli 2025 | Bimbingan TA | |
| 6. | 10 Juli 2025 | Bimbingan TA | |
| 7. | 15 Juli 2025 | Bimbingan TA | |
| 8. | 15 Juli 2025 | Acc TA | |

1

**Lampiran 6. Kartu Bimbingan Tugas Akhir Pembimbing II**

**KARTU BIMBINGAN TUGAS AKHIR**

**DOSEN PEMBIMBING II**

Nama : Nazwa Salbi Al Mira

NIM : 22030057

Program Studi : D3 Akuntansi

Judul Tugas Akhir : Pengaruh Perencanaan Pajak, Beban Pajak Tangguhan, Leverage, Terhadap Kinerja Keuangan Pada Perusahaan Sub Sektor Jasa dan Peralatan Kesehatan

Pembimbing II : Hikmatul Maulidah, S.Pd, M.Ak.

| No | Hari/ Tanggal | Materi Bimbingan | Paraf Pembimbing I/II |
|---|---|---|---|
| 1. | 26 Feb 2025 | Pengajuan Judul Tugas Akhir | |
| 2. | 10 April 2025 | Acc Judul Tugas Akhir | |
| 3. | 14 April 2025 | Bimbingan proposal Tugas Akhir | |
| 4. | 30 April 2025 | Bimbingan proposal TA | |
| 5. | ~~20 April 2025~~ 20 Mei 2025 | Bimbingan dan Acc proposal TA | |
| 6. | 11 Juli 2025 | Bimbingan TA | |
| 7. | 14 Juli 2025 | Bimbingan TA | |
| 8. | 15 Juli 2025 | Bimbingan TA | |
| 9. | 15 Juli | Acc TA | |