

## LAMPIRAN

### Lampiran 1 Daftar Perusahaan Sampel

No	Kode	Nama perusahaan
1	BBCA	Bank Central Asia Tbk
2	BBKP	Bank Bukopin Tbk
3	BBMD	Bank Mestika Dharma Tbk
4	BBNI	Bank Negara Indonesia Tbk
5	BDMN	Bank Danamon Indonesia Tbk
6	BMAS	Bank Maspion Tbk
7	BSIM	Bank Sinarmas Tbk
8	NISP	Bank OCBC NISP Tbk
9	PNBN	Bank Pan Indonesia Tbk

## Lampiran 2 Perhitungan Variabel Independen

### Kepemilikan Institusional

$$KI = \frac{\sum KSI}{\sum SYB} \times 100\%$$

No	Kode	Nama Perusahaan	Tahun	Σ Saham Institusional	Σ Saham Beredar	KI
1	BBCA	Bank Central Asia Tbk	2016	11.625.990.000.000.000	24.408.459.120	476309,8704
2			2017	13.545.990.000.000.000	24.408.459.120	554971,1243
3			2018	13.545.990.000.000.000	24.408.459.120	554971,1243
4			2019	13.545.990.000.000.000	24.408.459.900	554971,1066
5	BBKP	Bank Bukopin Tbk	2016	2.725.986.130.000.000	8.995.754.228	303030,3031
6			2017	2.725.986.130.000.000	8.995.754.228	303030,3031
7			2018	5.288.986.130.000.000	11.535.389.661	458500,8643
8			2019	5.288.986.130.000.000	11.535.389.661	458500,8643
9	BBMD	Bank Mestika Dharma Tbk	2016	3.658.020.000	4.049.189.100	0,903395695
10			2017	3.658.020.000	4.049.189.100	0,903395695
11			2018	3.658.020.000	4.049.189.100	0,903395695
12			2019	3.658.020.000	4.049.189.100	0,903395695
13	BBNI	Bank Negara Indonesia Tbk	2016	1.372.362.823.000.000	18.462.169.893	74333,77718
14			2017	986.699.395.000.000	18.462.169.893	53444,3893

15			2018	1.599.966.692.000.000	18.462.169.893	86661,89843
16			2019	1.816.038.920.000.000	18.462.169.893	98365,41049
17	BDMN	Bank Danamon Indonesia Tbk	2016	7.087.777.795.000.000	9.488.796.931	746962,7442
18			2017	7.575.069.933.000.000	9.488.796.931	798317,2143
19			2018	9.558.575.609.000.000	9.488.796.931	1007353,796
20			2019	9.196.854.792.000.000	9.675.817.341	950499,0088
21			BMAS	Bank Maspion Tbk	2016	3.420.058.780.000
22	2017	4.013.059.985.000			4.399.026.922	912,2608377
23	2018	4.013.059.985.000			4.399.026.922	912,2608377
24	2019	4.013.059.985.000			4.399.026.922	912,2608377
25	BSIM	Bank Sinarmas Tbk	2016	8.941.161.979.000.000	15.053.073.256	593975,8498
26			2017	9.049.201.846.000.000	15.183.894.786	595973,6928
27			2018	9.836.240.671.000.000	15.183.894.926	647807,4775
28			2019	10.649.201.846.000.000	16.783.894.926	634489,3061
29	NISP	Bank OCBC NISP Tbk	2016	9.760.695.612.000.000	11.357.888.016	859375,9331
30			2017	9.760.695.612.000.000	11.357.888.016	859375,9331
31			2018	19.521.391.224.000.000	22.715.776.032	859375,9331
32			2019	19.521.391.224.000.000	22.715.776.032	859375,9331
33	PNBN	Bank Pan Indonesia Tbk	2016	20.438.864.437.000.000	23.837.645.998	857419,5807
34			2017	20.438.864.437.000.000	23.837.645.998	857419,5807
35			2018	20.438.864.437.000.000	23.837.645.998	857419,5807
36			2019	20.438.864.437.000.000	23.837.645.998	857419,5807

## Kepemilikan Manajerial

$$KM = \frac{\sum KSM}{\sum SYB} \times 100\%$$

No	Kode	Nama Perusahaan	Tahun	Σ Saham Beredar	Σ Saham Manajerial	KM
1	BBCA	Bank Central Asia Tbk	2016	24.408.459.120	23.438.888.000.000	960,27725
2			2017	24.408.459.120	47.698.585.000.000	1954,182555
3			2018	24.408.459.120	47.870.485.000.000	1961,225195
4			2019	24.408.459.900	50.174.269.000.000	2055,609785
5	BBKP	Bank Bukopin Tbk	2016	8.995.754.228	1.951.388.000.000	216,9232229
6			2017	8.995.754.228	1.951.388.000.000	216,9232229
7			2018	11.535.389.661	433.495.000.000	37,57957145
8			2019	11.535.389.661	270.995.000.000	23,49248772
9	BBMD	Bank Mestika Dharma Tbk	2016	4.049.189.100	836.400	0,00020656
10			2017	4.049.189.100	836.400	0,00020656
11			2018	4.049.189.100	836.400	0,00020656
12			2019	4.049.189.100	836.400	0,00020656
13	BBNI	Bank Negara Indonesia Tbk	2016	18.462.169.893	538.040.000.000	29,14283657
14			2017	18.462.169.893	492.257.000.000	26,66300889

15			2018	18.462.169.893	451.431.000.000	24,45167619
16			2019	18.462.169.893	1.301.946.000.000	70,51966305
17	BDMN	Bank Danamon Indonesia Tbk	2016	9.488.796.931	15.336.446.000.000	1616,268755
18			2017	9.488.796.931	3.962.031.000.000	417,5482971
19			2018	9.488.796.931	3.667.756.000.000	386,5354087
20			2019	9.675.817.341	131.856.000.000	13,6273759
21	BMAS	Bank Maspion Tbk	2016	4.399.026.922	151.200.000	0,034371238
22			2017	4.399.026.922	98.000.000	0,022277654
23			2018	4.399.026.922	130.700.000	0,029711116
24			2019	4.399.026.922	130.700.000	0,029711116
25	BSIM	Bank Sinarmas Tbk	2016	15.053.073.256	5.263.396.000.000	349,6559082
26			2017	15.183.894.786	1.228.946.000.000	80,93746811
27			2018	15.183.894.926	1.228.946.000.000	80,93746736
28			2019	16.783.894.926	1.067.446.000.000	63,59942103
29	NISP	Bank OCBC NISP Tbk	2016	11.357.888.016	1.709.181.000.000	150,484051
30			2017	11.357.888.016	1.709.181.000.000	150,484051
31			2018	22.715.776.032	3.674.362.000.000	161,7537519
32			2019	22.715.776.032	3.966.362.000.000	174,6082544
33	PNBN	Bank Pan Indonesia Tbk	2016	23.837.645.998	6.416.037.000.000	269,1556457
34			2017	23.837.645.998	6.416.037.000.000	269,1556457
35			2018	23.837.645.998	7.416.037.000.000	311,1060967
36			2019	23.837.645.998	7.416.037.000.000	311,1060967

**Dewan Komisaris Independen & Komite Audit**

$$DKI = \frac{\sum DKI}{\sum ADK} = 100\%$$

$$KA = \sum AKA$$

No	Kode	Nama Perusahaan	Tahun	Komisaris Independenn	Dewan Komisaris	DKI	KA
1	BBCA	Bank Central Asia Tbk	2016	3	5	0,6	3
2			2017	3	5	0,6	3
3			2018	3	5	0,6	3
4			2019	3	5	0,6	3
5	BBKP	Bank Bukopin Tbk	2016	4	7	0,571428571	5
6			2017	4	7	0,571428571	5
7			2018	4	8	0,5	6
8			2019	4	8	0,5	6
9	BBMD	Bank Mestika Dharma Tbk	2016	2	4	0,5	3
10			2017	2	4	0,5	3
11			2018	2	4	0,5	3
12			2019	2	4	0,5	3
13	BBNI	Bank Negara Indonesia Tbk	2016	5	8	0,625	3
14			2017	4	8	0,5	4

15			2018	5	9	0,555555556	4
16			2019	5	8	0,625	4
17	BDMN	Bank Danamon Indonesia Tbk	2016	4	8	0,5	6
18			2017	3	6	0,5	3
19			2018	4	8	0,5	4
20			2019	4	8	0,5	4
21			BMAS	Bank Maspion Tbk	2016	2	3
22	2017	2			3	0,666666667	4
23	2018	1			2	0,5	3
24	2019	1			2	0,5	3
25	BSIM	Bank Sinarmas Tbk	2016	2	3	0,666666667	3
26			2017	2	3	0,666666667	3
27			2018	2	3	0,666666667	3
28			2019	2	3	0,666666667	3
29	NISP	Bank OCBC NISP Tbk	2016	4	8	0,5	3
30			2017	5	8	0,625	3
31			2018	5	8	0,625	4
32			2019	6	9	0,666666667	4
33	PNBN	Bank Pan Indonesia Tbk	2016	3	6	0,5	4
34			2017	3	6	0,5	4
35			2018	2	4	0,5	3
36			2019	3	5	0,6	3

### Lampiran 3 Perhitungan Variabel Dependen

$$TA_{it} = NI_{it} - CFO_{it}$$

$$\frac{TA_{it}}{A_{it-1}} = \beta_1 \left( \frac{1}{A_{it-1}} \right) + \beta_2 \left( \frac{\Delta Re v_{it}}{A_{it-1}} \right) + \beta_3 \left( \frac{PPE_{it}}{A_{it-1}} \right) + \varepsilon$$

$$NDA_{it} = \beta_1 \left( \frac{1}{A_{it-1}} \right) + \beta_2 \left( \frac{\Delta Re v_{it}}{A_{it-1}} - \frac{\Delta Re c_{it}}{A_{it-1}} \right) + \beta_3 \left( \frac{PPE_{it}}{A_{it-1}} \right)$$

$$DA_{it} = \frac{TA_{it}}{A_{it-1}} - NDA_{it}$$

No	Kode	Nama Perusahaan	Tahun	Nit	CFO <sub>it</sub>	TA <sub>it</sub>
1	BBCA	Bank Central Asia Tbk	2016	20.632.281	43.473.049	(22.840.768)



2			2017	23.321.150	9.658.627	13.662.523
3			2018	25.851.660	4.912.562	20.939.098
4			2019	28.569.974	51.942.040	(23.372.066)
5	BBKP	Bank Bukopin Tbk	2016	176.490	2.711.779	(2.535.289)
6			2017	135.901	-1.572.849	1.708.750
7			2018	189.970	-6.158.223	6.348.193
8			2019	216.749	-2.143.374	2.360.123
9	BBMD	Bank Mestika Dharma Tbk	2016	179.261	98.065	81.196
10			2017	264.241	263.797	444
11			2018	265.863	-201.484	467.347
12			2019	247.574	313.061	(65.487)
13	BBNI	Bank Negara Indonesia Tbk	2016	11.410.196	15.999.051	(4.588.855)
14			2017	13.770.592	33.625.853	(19.855.261)
15			2018	15.091.763	-4.274.095	19.365.858

16			2019	15.508.583	-12.611.042	28.119.625
17	BDMN	Bank Danamon Indonesia Tbk	2016	2.792.722	-1.964.879	4.757.601
18			2017	3.828.097	3.748.625	79.472
19			2018	4.107.068	4.445.372	(338.304)
20			2019	4.240.671	-9.005.154	13.245.825
21			BMAS	Bank Maspion Tbk	2016	68.157
22	2017	69.497			233.598	(164.101)
23	2018	71.014			363.170	(292.156)
24	2019	59.747			142.275	(82.528)
25	BSIM	Bank Sinarmas Tbk	2016	370.651	751.080	(380.429)
26			2017	318.923	-807.980	1.126.903
27			2018	50.472	-950.257	1.000.729
28			2019	6.752	-1.212.141	1.218.893
29	NISP	Bank OCBC NISP Tbk	2016	1.789.900	10.886.633	(9.096.733)

30			2017	2.175.824	-339.906	2.515.730
31			2018	2.638.064	8.319.412	(5.681.348)
32			2019	2.939.243	4.623.464	(1.684.221)
33	PNBN	Bank Pan Indonesia Tbk	2016	2.518.048	-12.844	2.530.892
34			2017	2.008.437	-7.087.172	9.095.609
35			2018	3.187.157	-11.144.425	14.331.582
36			2019	3.498.299	1.665.448	1.832.851

No.	Total Asset Sebelumnya	Total Pend. Sekarang	Total Pend. Sebelumnya	Perubahan Pendapatan	Total Aktiva Tetap	Piutang Sekarang (t)	Piutang Sebelumnya (t-1)	Perubahan Piutang
	<b>A<sub>it-1</sub></b>	<b>REV<sub>it</sub></b>	<b>REV<sub>it-1</sub></b>	<b>ΔREV<sub>it</sub></b>	<b>PPE<sub>it</sub></b>	<b>REC<sub>it</sub></b>	<b>REC<sub>it-1</sub></b>	<b>ΔREC<sub>it</sub></b>
1	594.372.770	53.779.420	47.876.172	5.903.248	16.990.835	8.207.469	7.407.519	799.950
2	676.738.753	56.981.683	53.779.420	3.202.263	16.868.949	8.506.983	8.207.469	299.514
3	750.319.671	63.034.220	56.981.683	6.052.537	19.336.901	7.613.709	8.506.983	(893.274)
4	824.787.944	71.622.549	63.034.220	8.588.329	20.852.301	10.532.424	7.613.709	2.918.715
5	94.366.502	4.202.249	4.075.665	126.584	2.658.228	4.673.034	4.058.313	614.721
6	10.277.807	3.900.721	4.202.249	(301.528)	2.755.288	4.754.824	4.673.034	81.790

7	106.442.999	3.376.736	3.900.721	(523.985)	3.075.041	4.662.046	4.754.824	(92.778)
8	95.643.923	2.798.419	3.376.736	(578.317)	3.012.215	5.544.580	4.662.046	882.534
9	9.420.188	776.575	717.698	58.877	412.887	0	0	0
10	10.587.951	844.861	776.575	68.286	463.125	0	0	0
11	11.817.844	788.688	844.861	(56.173)	470.416	0	0	0
12	12.093.079	805.119	788.688	16.431	492.663	0	0	0
13	508.595.288	41.299.306	35.258.239	6.041.067	21.972.223	0	0	0
14	603.031.880	45.212.355	41.299.306	3.913.049	22.804.689	0	0	0
15	709.330.084	48.770.771	45.212.355	3.558.416	26.126.508	0	0	0
16	808.572.011	52.011.700	48.770.771	3.240.929	26.524.759	0	0	0
17	188.057.412	18.471.596	18.256.570	215.026	2.505.583	26.161.521	25.692.975	468.546
18	174.436.521	18.519.451	18.471.596	47.855	2.287.700	26.702.515	26.161.521	540.994
19	178.257.092	17.937.341	18.519.451	(582.110)	1.902.608	28.503.254	26.702.515	1.800.739
20	186.762.189	18.366.282	17.937.341	428.941	1.785.994	29.914.921	28.503.254	1.411.667
21	5.343.936	270.687	215.644	55.043	271.967	18.178	19.673	(1.495)
22	5.481.519	267.288	270.687	(3.400)	444.087	19.658	18.178	1.480
23	6.054.845	266.067	267.288	(1.221)	439.337	20.835	19.658	1.176
24	6.694.024	278.636	266.067	12.569	438.379	23.606	20.835	2.772
25	27.808.688	2.425.163	3.108.603	(683.440)	1.041.763	331.425	695.231	(363.806)
26	31.192.626	2.465.077	2.425.163	39.914	1.138.582	405.499	331.425	74.074
27	30.404.078	2.830.349	4.380.289	(1.549.940)	1.211.744	260.217	405.499	(145.282)
28	30.748.742	4.236.783	4.996.291	(759.508)	1.399.242	1.028.424	260.217	768.207
29	120.480.402	6.808.793	5.273.380	1.535.413	2.413.987	3.936	4.050	(114)
30	138.196.341	7.551.773	6.808.793	742.980	2.464.590	2.541	3.936	(1.395)

31	153.773.957	7.788.729	7.551.773	236.956	2.799.661	973	2.541	(1.568)
32	173.582.894	8.351.508	7.788.729	562.779	2.784.242	355	973	(618)
33	183.120.540	9.738.248	8.219.214	1.519.034	9.851.752	5.055.067	4.881.306	173.761
34	199.175.053	10.197.345	9.738.248	459.097	9.688.314	7.120.146	5.055.067	2.065.079
35	213.541.797	11.371.689	10.197.345	1.174.344	10.260.918	9.386.750	7.120.146	2.266.604
36	207.204.418	10.880.620	11.371.689	(491.069)	10.312.649	9.846.112	9.386.750	459.362

No.	1/Ait-1	TAit/Ait-1	$\Delta$ REVit/Ait-1	PPEit/Ait-1	$\Delta$ RECit/Ait-1	( $\Delta$ REVit/Ait-1) - ( $\Delta$ RECit/Ait-1)
1	0,0000000016824458	-0,038428355	0,009931895	0,02858616	0,001345873	0,008586023
2	0,0000000014776751	0,020188770	0,004731904	0,024926826	0,000442584	0,00428932
3	0,0000000013327653	0,027906903	0,008066611	0,02577155	-0,001190525	0,009257136
4	0,0000000012124329	-0,028337061	0,010412772	0,025282015	0,003538746	0,006874026
5	0,00000000105969807	-0,026866409	0,001341408	0,028169191	0,006514187	-0,005172778
6	0,00000000972970207	0,166256284	-0,029337776	0,268081313	0,007957923	-0,037295699
7	0,0000000093946996	0,059639366	-0,004922682	0,028889086	-0,000871621	-0,00405106
8	0,00000000104554473	0,024676142	-0,006046563	0,031494055	0,009227288	-0,015273851
9	0,00000001061549939	0,008619361	0,006250063	0,043830017	0	0,006250063
10	0,00000000944469819	4,19169E-05	0,006449437	0,043740775	0	0,006449437
11	0,00000000846178001	0,039545860	-0,004753252	0,039805548	0	-0,004753252
12	0,00000000826919240	-0,005415230	0,00135871	0,040739236	0	0,00135871
13	0,0000000019661999	-0,009022606	0,011877945	0,043201782	0	0,011877945

14	0,0000000016582871	-0,032925724	0,006488959	0,037816722	0	0,006488959
15	0,0000000014097809	0,027301617	0,005016587	0,036832652	0	0,005016587
16	0,0000000012367482	0,034776896	0,004008213	0,032804449	0	0,004008213
17	0,0000000053175251	0,025298663	0,001143406	0,0133235	0,002491505	-0,001348099
18	0,0000000057327445	0,000455593	0,00027434	0,0131148	0,00310138	-0,00282704
19	0,0000000056098750	-0,001897843	-0,003265564	0,010673393	0,010101921	-0,013367485
20	0,0000000053544029	0,070923483	0,002296723	0,009562931	0,007558634	-0,005261911
21	0,0000001871279896	0,048002446	0,010300151	0,050892638	-0,000279777	0,010579929
22	0,0000001824311858	-0,029937105	-0,00062021	0,081015279	0,000270039	-0,000890249
23	0,0000001651569864	-0,048251604	-0,000201602	0,072559599	0,000194303	-0,000395905
24	0,0000001493869828	-0,012328658	0,001877651	0,065488165	0,000414044	0,001463607
25	0,0000000359599849	-0,013680221	-0,024576492	0,037461782	-0,013082458	-0,011494034
26	0,0000000320588590	0,036127224	0,001279597	0,03650164	0,002374728	-0,001095131
27	0,0000000328903248	0,032914302	-0,05097803	0,039854654	-0,004778372	-0,046199658
28	0,0000000325216557	0,039640418	-0,024700458	0,045505667	0,024983364	-0,049683821
29	0,0000000083001051	-0,07550384	0,012744089	0,020036346	(0,00000095)	0,012745035
30	0,0000000072360816	0,018204028	0,005376264	0,017833974	(0,00001009)	0,005386358
31	0,0000000065030517	-0,03694610	0,001540937	0,01820634	(0,00001020)	0,001551134
32	0,0000000057609363	-0,00970269	0,003242134	0,016039841	(0,00000356)	0,003245694
33	0,0000000054608839	0,013820907	0,008295268	0,053799273	0,00094889	0,00734638
34	0,0000000050207091	0,045666407	0,002304992	0,048642206	0,010368161	-0,008063168
35	0,0000000046829240	0,067113709	0,005499364	0,048051099	0,010614334	-0,005114971
36	0,0000000048261519	0,008845617	-0,002369974	0,049770411	0,002216951	-0,004586924

No.	$\beta_1$	$\beta_2$	$\beta_3$	$\beta_1(1/A_{it-1})$	$\beta_2(\Delta REV_{it}/A_{it-1})$ - $(\Delta REC_{it}/A_{it-1})$	$\beta_3(PPE_{it}/A_{it-1})$	$NDA_{it}$	Manajemen Laba $DA_{it} = TA_{it}/A_{it-1} - NDA_{it}$
1	-204286,735	-0,642	0,597	(0,000343701)	-0,00550828	0,017064014	0,011212033	-0,049640389
2	-204286,735	-0,642	0,597	(0,000301869)	-0,002751772	0,014879638	0,011825997	0,008362773
3	-204286,735	-0,642	0,597	(0,000272266)	-0,005938826	0,015383882	0,00917279	0,018734113
4	-204286,735	-0,642	0,597	(0,000247684)	-0,004409965	0,015091662	0,010434013	-0,038771074
5	-204286,735	-0,642	0,597	(0,002164823)	0,003318546	0,016815112	0,017968835	-0,044835244
6	-204286,735	-0,642	0,597	(0,019876491)	0,023926695	0,160026509	0,164076713	0,002179571
7	-204286,735	-0,642	0,597	(0,001919213)	0,002598918	0,017244841	0,017924547	0,041714819
8	-204286,735	-0,642	0,597	(0,002135909)	0,009798791	0,018799832	0,026462714	-0,001786572
9	-204286,735	-0,642	0,597	(0,021686057)	-0,004009667	0,026163571	0,000467847	0,008151514
10	-204286,735	-0,642	0,597	(0,019294266)	-0,004137574	0,0261103	0,00267846	-0,002636544
11	-204286,735	-0,642	0,597	(0,017286294)	0,003049403	0,023761234	0,009524343	0,030021517
12	-204286,735	-0,642	0,597	(0,016892863)	-0,000871667	0,024318583	0,006554053	-0,011969283
13	-204286,735	-0,642	0,597	(0,000401669)	-0,007620181	0,025788558	0,017766708	-0,026789315
14	-204286,735	-0,642	0,597	(0,000338766)	-0,004162929	0,022574039	0,018072344	-0,050998068
15	-204286,735	-0,642	0,597	(0,000288000)	-0,003218343	0,021986615	0,018480273	0,008821344
16	-204286,735	-0,642	0,597	(0,000252651)	-0,00257143	0,019582049	0,016757967	0,018018929
17	-204286,735	-0,642	0,597	(0,001086300)	0,00086486	0,007953233	0,007731793	0,017566869
18	-204286,735	-0,642	0,597	(0,001171124)	0,00181366	0,007828653	0,008471189	-0,008015597
19	-204286,735	-0,642	0,597	(0,001146023)	0,008575781	0,006371298	0,013801055	-0,015698898
20	-204286,735	-0,642	0,597	(0,001093833)	0,003375728	0,005708427	0,007990321	0,062933162
21	-204286,735	-0,642	0,597	(0,038227766)	-0,006787451	0,030379481	-0,014635736	0,062638182

22	-204286,735	-0,642	0,597	(0,037268271)	0,00057113	0,048360671	0,01166353	-0,041600635
23	-204286,735	-0,642	0,597	(0,033739382)	0,000253989	0,043313199	0,009827806	-0,058079411
24	-204286,735	-0,642	0,597	(0,030517779)	-0,000938963	0,039092029	0,007635287	-0,019963945
25	-204286,735	-0,642	0,597	(0,007346148)	0,007373886	0,022362163	0,022389902	-0,036070123
26	-204286,735	-0,642	0,597	(0,006549200)	0,00070257	0,021789023	0,015942394	0,02018483
27	-204286,735	-0,642	0,597	(0,006719057)	0,029638943	0,023790547	0,046710433	-0,013796131
28	-204286,735	-0,642	0,597	(0,006643743)	0,031874174	0,027163822	0,052394253	-0,012753835
29	-204286,735	-0,642	0,597	(0,001695601)	-0,008176454	0,011960351	0,002088295	-0,077592135
30	-204286,735	-0,642	0,597	(0,001478235)	-0,003455566	0,010645683	0,005711881	0,012492146
31	-204286,735	-0,642	0,597	(0,001328487)	-0,000995115	0,01086796	0,008544358	-0,045490458
32	-204286,735	-0,642	0,597	(0,001176883)	-0,002082244	0,009574706	0,006315579	-0,016018269
33	-204286,735	-0,642	0,597	(0,001115586)	-0,004712999	0,032114547	0,026285962	-0,012465055
34	-204286,735	-0,642	0,597	(0,001025664)	0,005172848	0,029036125	0,033183308	0,012483099
35	-204286,735	-0,642	0,597	(0,000956659)	0,00328146	0,028683273	0,031008074	0,036105635
36	-204286,735	-0,642	0,597	(0,000985919)	0,002942697	0,029709587	0,031666365	-0,022820748



**Lampiran 4 Hasil Olah Data**

No	Kode	Nama Perusahaan	Tahun	Manajemen Laba	KI	KM	DKI	KA
1	BBCA	Bank Central Asia Tbk	2016	-0,049640389	476309,8704	960,27725	0,6	3
2			2017	0,008362773	554971,1243	1954,182555	0,6	3
3			2018	0,018734113	554971,1243	1961,225195	0,6	3
4			2019	-0,038771074	554971,1066	2055,609785	0,6	3
5	BBKP	Bank Bukopin Tbk	2016	-0,044835244	303030,3031	216,9232229	0,571428571	5
6			2017	0,002179571	303030,3031	216,9232229	0,571428571	5
7			2018	0,041714819	458500,8643	37,57957145	0,5	6
8			2019	-0,001786572	458500,8643	23,49248772	0,5	6
9	BBMD	Bank Mestika Dharma Tbk	2016	0,008151514	0,903395695	0,00020656	0,5	3
10			2017	-0,002636544	0,903395695	0,00020656	0,5	3
11			2018	0,030021517	0,903395695	0,00020656	0,5	3
12			2019	-0,011969283	0,903395695	0,00020656	0,5	3
13	BBNI	Bank Negara Indonesia Tbk	2016	-0,026789315	74333,77718	29,14283657	0,625	3
14			2017	-0,050998068	53444,3893	26,66300889	0,5	4
15			2018	0,008821344	86661,89843	24,45167619	0,555555556	4
16			2019	0,018018929	98365,41049	70,51966305	0,625	4
17	BDMN	Bank Danamon Indonesia Tbk	2016	0,017566869	746962,7442	1616,268755	0,5	6
18			2017	-0,008015597	798317,2143	417,5482971	0,5	3

19			2018	-0,015698898	1007353,796	386,5354087	0,5	4
20			2019	0,062933162	950499,0088	13,6273759	0,5	4
21	BMAS	Bank Maspion Tbk	2016	0,062638182	777,4580244	0,034371238	0,666666667	4
22			2017	-0,041600635	912,2608377	0,022277654	0,666666667	4
23			2018	-0,058079411	912,2608377	0,029711116	0,5	3
24			2019	-0,019963945	912,2608377	0,029711116	0,5	3
25	BSIM	Bank Sinarmas Tbk	2016	-0,036070123	593975,8498	349,6559082	0,666666667	3
26			2017	0,02018483	595973,6928	80,93746811	0,666666667	3
27			2018	-0,013796131	647807,4775	80,93746736	0,666666667	3
28			2019	-0,012753835	634489,3061	63,59942103	0,666666667	3
29	NISP	Bank OCBC NISP Tbk	2016	-0,077592135	859375,9331	150,484051	0,5	3
30			2017	0,012492146	859375,9331	150,484051	0,625	3
31			2018	-0,045490458	859375,9331	161,7537519	0,625	4
32			2019	-0,016018269	859375,9331	174,6082544	0,666666667	4
33	PNBN	Bank Pan Indonesia Tbk	2016	-0,012465055	857419,5807	269,1556457	0,5	4
34			2017	0,012483099	857419,5807	269,1556457	0,5	4
35			2018	0,036105635	857419,5807	311,1060967	0,5	3
36			2019	-0,022820748	857419,5807	311,1060967	0,6	3

## Lampiran 5 Hasil Ouput SPSS 25

### Hasil Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ML	30	-0,06	0,06	-0,00	0,02
KI	30	0,90	1007353,80	451704,68	370341,24
KM	30	0,00	960,28	154,87	202,30
DKI	30	0,50	0,67	0,56	0,07
KA	30	3,00	6,00	3,66	0,88
Valid N (listwise)	30				

### Hasil Uji Normalitas - One-Sample Kolmogorov-Smirnov

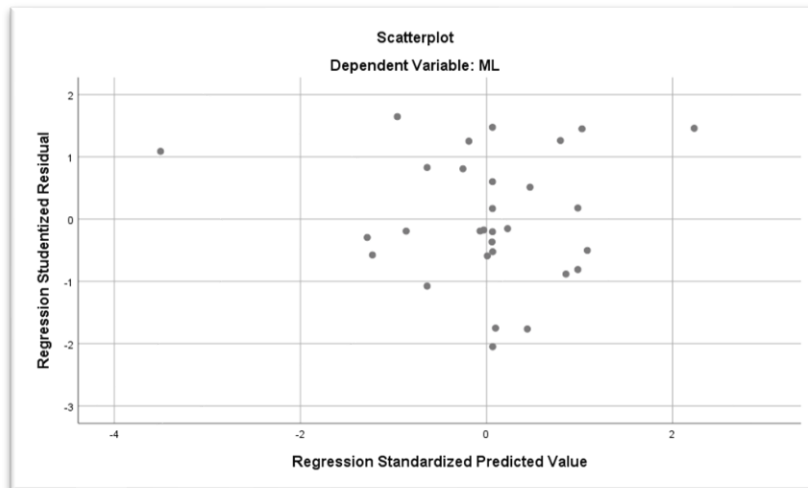
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		30
Normal Parameters <sup>a,b</sup>	Mean	0,000
	Std. Deviation	0,024
Most Extreme Differences	Absolute	0,127
	Positive	0,127
	Negative	-0,095
Test Statistic		0,127
Asymp. Sig. (2-tailed)		0,200 <sup>c,d</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		
d. This is a lower bound of the true significance.		

### Hasil Uji Multikolonieritas

Coefficients <sup>a</sup>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	KI	0,745	1,343
	KM	0,752	1,329
	DKI	0,937	1,068
	KA	0,928	1,078

a. Dependent Variable: ML

### Hasil Uji Heteroskedastisitas – Scatterplot



### Hasil Uji Autokorelasi

Model Summary <sup>b</sup>					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,546 <sup>a</sup>	0,298	0,185	0,026	2,114

a. Predictors: (Constant), KA, KI, DKI, KM

b. Dependent Variable: ML

### Hasil Analisis Regresi Linear Berganda Dan Hasil Uji Statistik t

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,056	0,050		1,123	0,272
	KI	0,000	0,000	0,469	2,415	0,023
	KM	-0,000	0,000	-0,447	-2,313	0,029
	DKI	-0,127	0,073	-0,300	-1,734	0,095
	KA	0,000	0,006	0,008	0,046	0,964

a. Dependent Variable: ML