



Terkreditasi "A" AKUNTANSI, 056/SK/BAH/110/Al/cre/0-III/2014
Terkreditasi "A" MANAJEMEN, 257/SK/BAH/110/Al/cre/0-III/2013

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2018/2019

Nomor : 1042/BAAK/IX/2018

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuçwara Malang menetapkan :

Nama : Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
Sebagai : Dosen Pembimbing 1
Nama : - -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : INDIRA PUTRI AVISA
Nomor Pokok : A.2015.1.33494
Skripsi yang diajukan
Bidang Kajian : SISTEM INFORMASI AKUNTANSI
Pokok Bahasan : SISTEM DAN PROSEDUR
Tempat/Obyek : -
Judul Skripsi : -

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 23/10/2018
Ketua Program Studi Akuntansi,



Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuççwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB.I s.d BAB. III

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : <u>Oktober 2018</u>			
25		Konsultasi topik skripsi	
Bulan : <u>November 2018</u>			
18		Konsultasi topik, acc topik	
Bulan : <u>Desember 2018</u>			
20		Konsultasi proposal	
5		Revisi proposal	
Bulan : <u>Januari 2019</u>			
25		Revisi bab 1-3	
25		Konsultasi pemilihan discretionary account	
26		Acc bab 1-3	
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan



Tertaskreditasi "A", AKUNTANSI, 056/SK/BAH/11/1/01/ser/d/01/2014
Tertaskreditasi "A", MANAJEMEN, 257/SK/BAH/11/1/01/ser/d/01/2013

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2018/2019

Nomor : 1042/BAAK/IX/2018

Setelah memperhatikan Surat Ketua Program Studi tentang usulan dosen pembimbing skripsi dengan ini Ketua STIE Malangkuççwara Malang menetapkan :

Nama : Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
Sebagai : Dosen Pembimbing 1
Nama : --
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : INDIRA PUTRI AVISA
Nomor Pokok : A.2015.1.33494
Skripsi yang diajukan
Bidang Kajian : TEORI AKUNTANSI
Pokok Bahasan : EARNING MANAGEMENT / MANAJEMEN LABA
Tempat/Obyek : BURSA EFEK INDONESIA
Judul Skripsi : PENGARUH CORPORATE GOVERNANCE DAN UKURAN PERUSAHAAN TEHADAP MANAJEMEN LABA

Demikian surat penetapan ini dikeluarkan untuk dilaksanakan dengan sebaiknya.
Penetapan ini berlaku sejak dikeluarkan.

Dikeluarkan di : Malang
Pada Tanggal : 12/02/2019
Ketua Program Studi Akuntansi,



Dra. RR. WIDANARNI PUDJIASTUTI, Ak., MSi., CA, CPA
NIK-P.3M : 202.710.246



STIE Malangkuçęçwara

(Accounting Business Management)

Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
Bulan : Oktober dan Februari 2019.			
Feb/3	IV	Kompleksi bab IV	[Signature]
12	IV	Hasil normalitas data	
13	IV	Revisi perhitungan normalitas data.	
Bulan : Februari 2019.			
15	IV-V	Kompleksi bab IV-V	[Signature]
18	I-V	Demuan hasil	
20		Kompleksi abnormal	
21		Acc bab IV-V	
Bulan :			
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Catatan:

Bobot Penilaian skripsi oleh pembimbing sebesar 50% dengan kriteria penilaian:

6. Ide/inovasi penelitian
7. Pemahaman konsep/teori
8. Pemahaman Metodologi
9. Kemampuan Analisis
10. Rutinitas Pembimbingan

LAMPIRAN PERHITUNGAN DISCRETIONARY ACCRUAL

No	Kode Saham	Tahun	Laba bersih setelah pajak	Arus kas operasi	Total accrual (TAC)
1	AISA	2014	331,812,000,000	353,530,000,000	-21,718,000,000
2	ICBP	2014	2,574,172,000,000	3,860,843,000,000	-1,286,671,000,000
3	INDF	2014	5,229,489,000,000	9,269,318,000,000	-4,039,829,000,000
4	MLBI	2014	871,893,000,000	914,558,000,000	-42,665,000,000
5	MYOR	2014	409,618,689,484,000	-862,339,383,145	410,481,028,867,145
6	ROTI	2014	188,577,521,074	364,975,619,133	-176,398,098,059
7	SKBM	2014	90,094,363,594	43,837,497,229	46,256,866,365
8	ULTJ	2014	283,061,430,451	128,022,639,236	155,038,791,215
9	AISA	2015	323,441,000,000	399,185,000,000	-75,744,000,000
10	ICBP	2015	2,923,148,000,000	3,485,533,000,000	-562,385,000,000
11	INDF	2015	3,709,501,000,000	4,213,613,000,000	-504,112,000,000
12	MLBI	2015	496,909,000,000	919,232,000,000	-422,323,000,000
13	MYOR	2015	1,250,233,128,560,000	2,336,785,497,955,000	-1,086,552,369,395,000
14	ROTI	2015	270,538,700,440	555,511,840,614	-284,973,140,174
15	SKBM	2015	40,150,568,621	62,469,996,482	-22,319,427,861
16	ULTJ	2015	523,100,215,029	669,463,110,941	-146,362,895,912
17	AISA	2016	593,475,000,000	463,580,000,000	129,895,000,000
18	ICBP	2016	3,631,301,000,000	4,584,964,000,000	-953,663,000,000
19	INDF	2016	5,266,906,000,000	7,175,603,000,000	-1,908,697,000,000
20	MLBI	2016	982,129,000,000	1,248,469,000,000	-266,340,000,000
21	MYOR	2016	1,388,676,127,665,000	659,314,197,175,000	729,361,930,490,000
22	ROTI	2016	279,777,368,831	414,702,426,418	-134,925,057,587
23	SKBM	2016	22,545,456,050,000	-33,834,235,357	22,579,290,285,357
24	ULTJ	2016	709,825,635,742	779,109,000,000	-69,283,364,258
25	AISA	2017	1,145,380,000,000	267,102,000,000	878,278,000,000
26	ICBP	2017	3,543,173,000,000	5,174,368,000,000	-1,631,195,000,000
27	INDF	2017	5,145,063,000,000	6,507,803,000,000	-1,362,740,000,000
28	MLBI	2017	1,322,067,000,000	1,331,611,000,000	-9,544,000,000
29	MYOR	2017	1,630,953,830,893,000	1,275,530,669,068,000	355,423,161,825,000
30	ROTI	2017	135,364,021,139	370,617,213,073	-235,253,191,934
31	SKBM	2017	25,880,464,791	-98,662,799,904	124,543,264,695
32	ULTJ	2017	711,681,000,000	1,072,516,000,000	-360,835,000,000

LAMPIRAN PERHITUNGAN DISCRETIONARY ACCRUAL

No	Kode Saham	Tahun	TAC_t/a_{t-1}	α_1	$1/At-1$	α_2	$((\Delta REV_t - \Delta RECT) / At - 1)$	α_3	PPE_t / A_{t-1}
1	AISA	2014	0.004325585	5.163E+12	1.9917E-13	-1.919	0.128230944	-3.657	0.35565696
2	ICBP	2014	0.060499486	2.463E+12	4.70202E-14	-0.012	0.220373886	-1.336	0.431772326
3	INDF	2014	0.068022722	1.676E+12	1.6838E-14	-0.505	0.154107606	0.069	0.570547524
4	MLBI	2014	0.023940211	2.287E+12	5.61121E-13	-0.266	-0.353355614	1.388	1.159188238
5	MYOR	2014	42.27307753	1.591E+16	1.02984E-13	603.873	0.795100359	7965.52	0.604845643
6	ROTI	2014	0.096779041	1.404E+12	5.4864E-13	-0.295	0.188965336	-1.25	1.089228781
7	SKBM	2014	0.092950123	5.528E+13	2.00943E-12	170.77	0.423330476	882.273	0.660968125
8	ULTJ	2014	0.055142138	6.987E+11	3.55667E-13	1.026	0.15331422	-1.061	0.717209118
9	AISA	2015	0.010274767	5.163E+12	1.35651E-13	-1.919	0.032070258	-3.657	0.31806945
10	ICBP	2015	0.022576485	2.463E+12	4.01442E-14	-0.012	0.048828852	-1.336	0.417566997
11	INDF	2015	0.005856507	1.676E+12	1.16175E-14	-0.505	-0.002709798	0.069	0.450624382
12	MLBI	2015	0.189293297	2.287E+12	4.48219E-13	-0.266	-0.053742832	1.388	0.911575755

13	MYOR	2015	- 105.5816698	- 1.591E+16	9.71713E- 14	603.873	0.014132147	7965.52	0.633876968
14	ROTI	2015	- 0.132985161	- 1.404E+12	4.66659E- 13	-0.295	0.119978541	-1.25	1.042406839
15	SKBM	2015	- 0.034362215	- 5.528E+13	1.53957E- 12	170.77	-0.156128633	882.273	0.74359656
16	ULTJ	2015	- 0.050174393	- 6.987E+11	3.42808E- 13	1.026	0.139510516	-1.061	0.79463346
17	AISA	2016	- 0.014335646	- 5.163E+12	1.10363E- 13	-1.919	0.013207622	-3.657	0.285535891
18	ICBP	2016	- 0.035905143	- 2.463E+12	3.76497E- 14	-0.012	0.079469895	-1.336	0.431876111
19	INDF	2016	- 0.020784768	- 1.676E+12	1.08895E- 14	-0.505	0.024354436	0.069	0.450064415
20	MLBI	2016	- 0.126777076	- 2.287E+12	4.75997E- 13	-0.266	0.231898186	1.388	1.057162019
21	MYOR	2016	- 64.30223155	- 1.591E+16	8.81623E- 14	603.873	0.141208105	7965.52	0.627572249
22	ROTI	2016	- 0.049855478	- 1.404E+12	3.69505E- 13	-0.295	0.113811274	-1.25	0.868266584
23	SKBM	2016	- 29.5353244	- 5.528E+13	1.30807E- 12	170.77	0.098040325	882.273	0.713379956
24	ULTJ	2016	- 0.019571594	- 6.987E+11	2.82486E- 13	1.026	0.074944456	-1.061	0.663671953
25	AISA	2017	- 0.094902404	- 5.163E+12	1.08055E- 13	-1.919	-0.145442253	-3.657	0.343505711
26	ICBP	2017	- 0.056438929	- 2.463E+12	3.45997E- 14	-0.012	0.037413084	-1.336	0.453244709

27	INDF	2017	- 0.016583487	1.676E+12	1.21692E- 14	-0.505	0.037776274	0.069	0.577953019
28	MLBI	2017	- 0.004195095	- 2.287E+12	4.39553E- 13	-0.266	-0.068742588	1.388	1.027760415
29	MYOR	2017	27.50437694	- 1.591E+16	7.73849E- 14	603.873	0.166168289	7965.52	0.599529027
30	ROTI	2017	- 0.080576072	1.404E+12	3.42508E- 13	-0.295	-0.02699571	-1.25	0.895764711
31	SKBM	2017	0.124337236	- 5.528E+13	9.98346E- 13	170.77	0.270223725	882.273	0.627294287
32	ULTJ	2017	- 0.085118662	6.987E+11	2.35894E- 13	1.026	0.037726032	-1.061	0.65878143

LAMPIRAN PERHITUNGAN DISCRETIONARY ACCUAL

No	Kode Saham	Tahun	$((\Delta REV_t - \Delta REC_t) / A_{t-1})$	$\Delta REV_t - \Delta REC_t$	ΔREV_t (pendapatan)	ΔREC_t (piutang)
1	AISA	2014	0.128231	643,825,000,000	1,083,239,000,000	439,414,000,000
2	ICBP	2014	0.220374	4,686,795,000,000	4,927,782,000,000	240,987,000,000
3	INDF	2014	0.154108	9,152,359,000,000	7,970,795,000,000	1,181,564,000,000
4	MLBI	2014	-	-629,732,000,000	-573,488,000,000	56,244,000,000
5	MYOR	2014	0.795100	7,720,602,155,730	7,970,795,000,000	250,192,844,270
6	ROTI	2014	0.188965	344,425,048,673	374,742,964,006	30,317,915,333
7	SKBM	2014	0.423330	210,671,493,894	184,146,646,221	-26,524,847,673
8	ULTJ	2014	0.153314	431,061,478,175	456,558,117,348	25,496,639,173
9	AISA	2015	0.032070	236,417,000,000	870,921,000,000	634,504,000,000
10	ICBP	2015	0.048829	1,216,337,000,000	1,718,631,000,000	502,294,000,000
11	INDF	2015	-	-233,252,000,000	467,495,000,000	700,747,000,000
12	MLBI	2015	-	-119,903,000,000	-292,183,000,000	-172,280,000,000

13	MYOR	2015	0.014132	145,435,450,378	467,495,000,000	322,059,549,622
14	ROTI	2015	0.119979	257,101,328,866	294,238,811,202	37,137,482,336
15	SKBM	2015	0.156129	-101,410,860,512	-118,519,323,060	-17,108,462,548
16	ULTJ	2015	0.139511	406,963,834,019	477,143,317,748	70,179,483,729
17	AISA	2016	0.013208	119,674,000,000	534,785,000,000	415,111,000,000
18	ICBP	2016	0.079470	2,110,770,000,000	2,634,142,000,000	523,372,000,000
19	INDF	2016	0.024354	2,236,505,000,000	2,597,537,000,000	361,032,000,000
20	MLBI	2016	0.231898	487,184,000,000	566,993,000,000	79,809,000,000
21	MYOR	2016	0.141208	1,601,683,387,812	2,597,537,000,000	995,853,612,188
22	ROTI	2016	0.113811	308,010,140,206	347,419,255,314	39,409,115,108
23	SKBM	2016	0.098040	74,950,283,884	138,870,347,782	63,920,063,898
24	ULTJ	2016	0.074944	265,303,066,220	292,055,233,184	26,752,166,964
25	AISA	2017	0.145442	1,346,001,000,000	-1,625,048,000,000	-279,047,000,000
26	ICBP	2017	0.037413	1,081,311,000,000	1,231,357,000,000	150,046,000,000

27	INDF	2017	0.037776	3,104,247,000,000	3,527,134,000,000	422,887,000,000
28	MLBI	2017	- 0.068743	-156,392,000,000	126,425,000,000	282,817,000,000
29	MYOR	2017	0.166168	2,147,296,733,728	3,527,134,000,000	1,379,837,266,272
30	ROTI	2017	- 0.026996	-78,817,777,509	-30,820,788,653	47,996,988,856
31	SKBM	2017	0.270224	270,671,489,439	340,371,271,382	69,699,781,943
32	ULTJ	2017	0.037726	159,928,183,312	193,571,082,645	33,642,899,333

LAMPIRAN PERHITUNGAN DISCRETIONARY ACCRUAL

No	Tahun	α_1	$(1/A_{t-1})$	α_2	$((\Delta REV_t - \Delta REC_t) / A_{t-1})$	α_3	(PPE_t / A_{t-1})	NDA_t
1	2014	5163000000000	0.0000000000001992	-1.919	0.1282309437654060	-3.657	0.3556570	5162999999995
2	2014	-2463000000000	0.0000000000000470	-0.012	0.2203738855632570	-1.336	0.4317723	-2463000000001
3	2014	1676000000000	0.0000000000000168	-0.505	0.1541076055569170	0.069	0.5705475	1676000000000
4	2014	-2287000000000	0.00000000000005611	-0.266	-0.3533556135629590	1.388	1.1591882	-2286999999998
5	2014	-15910000000000000	0.0000000000001030	603.873	0.7951003591528680	7,965.522	0.6048456	-1590999999991400
6	2014	1404000000000	0.00000000000005486	-0.295	0.1889653362538650	-1.250	1.0892288	1404000000000
7	2014	-5528000000000	0.00000000000020094	170.770	0.4233304755420400	882.273	0.6609681	-55279999998946
8	2014	6987000000000	0.00000000000003557	1.026	0.1533142201288460	-1.061	0.7172091	6987000000001
9	2015	5163000000000	0.0000000000001357	-1.919	0.0320702575718484	-3.657	0.3180694	5162999999995
10	2015	-2463000000000	0.0000000000000401	-0.012	0.0488288517507941	-1.336	0.4175670	-2463000000001
11	2015	1676000000000	0.0000000000000116	-0.505	-0.0027097984344319	0.069	0.4506244	1676000000000
12	2015	-2287000000000	0.00000000000004482	-0.266	-0.0537428324139610	1.388	0.9115758	-2286999999998
13	2015	-15910000000000000	0.0000000000000972	603.873	0.0141321468945275	7,965.522	0.6338770	-1590999999991400
14	2015	1404000000000	0.00000000000004667	-0.295	0.1199785410412310	-1.250	1.0424068	1404000000000
15	2015	-5528000000000	0.00000000000015396	170.770	-0.1561286332268520	882.273	0.7435966	-55279999998946
16	2015	6987000000000	0.00000000000003428	1.026	0.1395105161104470	-1.061	0.7946335	6987000000001
17	2016	5163000000000	0.0000000000001104	-1.919	0.0132076221335882	-3.657	0.2855359	5162999999995
18	2016	-2463000000000	0.0000000000000376	-0.012	0.0794698949843949	-1.336	0.4318761	-2463000000001
19	2016	1676000000000	0.0000000000000109	-0.505	0.0243544357522710	0.069	0.4500644	1676000000000
20	2016	-2287000000000	0.00000000000004760	-0.266	0.2318981861177340	1.388	1.0571620	-2286999999998
21	2016	-15910000000000000	0.0000000000000882	603.873	0.1412081050182460	7,965.522	0.6275722	-1590999999991400
22	2016	1404000000000	0.00000000000003695	-0.295	0.1138112737113600	-1.250	0.8682666	1403999999999

23	2016	-5528000000000	0.0000000000013081	170.770	0.0980403245854601	882.273	0.7133800	-55279999998946
24	2016	6987000000000	0.0000000000002825	1.026	0.0749444555718184	-1.061	0.6636720	6987000000001
25	2017	5163000000000	0.0000000000001081	-1.919	-0.1454422527151270	-3.657	0.3435057	5162999999995
26	2017	-2463000000000	0.0000000000000346	-0.012	0.0374130837132501	-1.336	0.4532447	-2463000000001
27	2017	1676000000000	0.0000000000000122	-0.505	0.0377762740674527	0.069	0.5779530	1676000000000
28	2017	-2287000000000	0.0000000000004396	-0.266	-0.0687425880358921	1.388	1.0277604	-2286999999998
29	2017	-1591000000000000	0.0000000000000774	603.873	0.1661682892830870	7,965.522	0.5995290	-1590999999991400
30	2017	1404000000000	0.0000000000003425	-0.295	-0.0269957098571392	-1.250	0.8957647	1403999999999
31	2017	-5528000000000	0.0000000000009983	170.770	0.2702237254821110	882.273	0.6272943	-55279999998946
32	2017	6987000000000	0.0000000000002359	1.026	0.0377260324688327	-1.061	0.6587814	6987000000001

LAMPIRAN PERHITUNGAN DISCRETIONARY ACCRUAL

No	Kode Saham	Tahun	(TAC_t / A_{t-1})	NDA_t	DAC_t
1	AISA	2014	-0.0043255848044066	5162999999995	-5,162,999,999,995
2	ICBP	2014	-0.0604994858344693	-2463000000001	2,463,000,000,001
3	INDF	2014	-0.0680227222347151	1676000000000	-1,676,000,000,000
4	MLBI	2014	-0.0239402114751412	-2286999999998	2,286,999,999,998
5	MYOR	2014	42.2730775261462000	1590999999991400	15,909,999,999,991,500
6	ROTI	2014	-0.0967790410212235	1404000000000	-1,404,000,000,000
7	SKBM	2014	0.0929501228354736	-55279999998946	55,279,999,998,946
8	ULTJ	2014	0.0551421376493234	6987000000001	-698,700,000,001
9	AISA	2015	-0.0102747669986595	5162999999995	-5,162,999,999,995
10	ICBP	2015	-0.0225764847997474	-2463000000001	2,463,000,000,001
11	INDF	2015	-0.0058565067325396	1676000000000	-1,676,000,000,000
12	MLBI	2015	-0.1892932971949090	-2286999999998	2,286,999,999,998
13	MYOR	2015	105.5816697578010000	1590999999991400	15,909,999,999,991,300
14	ROTI	2015	-0.1329851609278720	1404000000000	-1,404,000,000,000
15	SKBM	2015	-0.0343622147445529	-55279999998946	55,279,999,998,946
16	ULTJ	2015	-0.0501743925165337	6987000000001	-698,700,000,001
17	AISA	2016	0.0143356458131460	5162999999995	-5,162,999,999,995
18	ICBP	2016	-0.0359051428912212	-2463000000001	2,463,000,000,001
19	INDF	2016	-0.0207847684029556	1676000000000	-1,676,000,000,000
20	MLBI	2016	-0.1267770757877870	-2286999999998	2,286,999,999,997
21	MYOR	2016	64.3022315525391000	1590999999991400	15,909,999,999,991,500
22	ROTI	2016	-0.0498554776452647	1403999999999	-1,403,999,999,999
23	SKBM	2016	29.5353244013301000	-55279999998946	55,279,999,998,976
24	ULTJ	2016	-0.0195715944353015	6987000000001	-698,700,000,001
25	AISA	2017	0.0949024041067848	5162999999995	-5,162,999,999,995
26	ICBP	2017	-0.0564389293067720	-2463000000001	2,463,000,000,001
27	INDF	2017	-0.0165834869849856	1676000000000	-1,676,000,000,000
28	MLBI	2017	-0.0041950947632523	-2286999999998	2,286,999,999,998
29	MYOR	2017	27.5043769425895000	1590999999991400	15,909,999,999,991,500
30	ROTI	2017	-0.0805760719615694	1403999999999	-1,403,999,999,999
31	SKBM	2017	0.1243372364017380	-55279999998946	55,279,999,998,946
32	ULTJ	2017	-0.0851186616641185	6987000000001	-698,700,000,001

LAMPIRAN PERHITUNGAN UKURAN PERUSAHAAN

No	Kode Saham	Tahun	Total Aset	Log Total Aset
1	AISA	2014	7,373,868,000,000	12.86769536
2	ICBP	2014	24,910,211,000,000	13.39637741
3	INDF	2014	85,938,885,000,000	13.93418971
4	MLBI	2014	2,231,051,000,000	12.3485095
5	MYOR	2014	10,297,997,020,540,000	16.01275276
6	ROTI	2014	2,142,894,276,216,000	15.33100074
7	SKBM	2014	499,997,370,130,000	14.69896772
8	ULTJ	2014	2,918,133,278,435,000	15.46510512
9	AISA	2015	9,060,980,000,000	12.95717517
10	ICBP	2015	26,560,624,000,000	13.42423827
11	INDF	2015	91,831,526,000,000	13.9629918
12	MLBI	2015	2,100,853,000,000	12.32239567
13	MYOR	2015	11,342,715,686,221,000	16.05471705
14	ROTI	2015	2,706,323,637,034,000	15.43237973
15	SKBM	2015	764,484,248,710,000	14.88336854
16	ULTJ	2015	3,539,995,910,248,000	15.54900276
17	AISA	2016	9,254,539,000,000	12.96635479
18	ICBP	2016	28,901,948,000,000	13.46092712
19	INDF	2016	82,174,515,000,000	13.91473715
20	MLBI	2016	2,275,038,000,000	12.35698866
21	MYOR	2016	12,922,421,859,142,000	16.11134391
22	ROTI	2016	2,919,640,858,718,000	15.46532943
23	SKBM	2016	519,269,756,899,000	14.71539303
24	ULTJ	2016	4,239,200,000,000	12.62728391
25	AISA	2017	8,724,734,000,000	12.9407522
26	ICBP	2017	31,619,514,000,000	13.49995519
27	INDF	2017	87,939,488,000,000	13.94418393
28	MLBI	2017	2,510,078,000,000	12.39968722
29	MYOR	2017	14,915,849,800,251,000	16.173648
30	ROTI	2017	4,559,573,709,411,000	15.65892424
31	SKBM	2017	836,639,597,232,000	14.92253842
32	ULTJ	2017	5,186,940,000,000	12.71491122

LAMPIRAN PERHITUNGAN CORPORATE GOVERNANCE

No	Kode Saham	Tahun	Jumlah Anggota Komisaris independen	Jumlah seluruh anggota komisaris / dewan komisaris	komisaris independen	Kepemilikan Manajerial	Kepemilikan Institusional
1	AISA	2014	1	5	0.20	0.00	0.95
2	ICBP	2014	3	7	0.43	0.00	0.50
3	INDF	2014	3	8	0.38	0.00	0.50
4	MLBI	2014	4	8	0.50	0.00	0.82
5	MYOR	2014	2	5	0.40	0.00	0.33
6	ROTI	2014	1	3	0.33	0.00	0.71
7	SKBM	2014	1	3	0.33	0.03	0.81
8	ULTJ	2014	1	3	0.33	0.18	0.25
9	AISA	2015	2	5	0.40	0.00	0.95
10	ICBP	2015	3	6	0.50	0.00	0.50
11	INDF	2015	3	8	0.38	0.00	0.50
12	MLBI	2015	4	7	0.57	0.00	0.82
13	MYOR	2015	2	5	0.40	0.00	0.33
14	ROTI	2015	1	3	0.33	0.00	0.71
15	SKBM	2015	1	3	0.33	0.03	0.80
16	ULTJ	2015	1	3	0.33	0.18	0.25
17	AISA	2016	2	5	0.40	0.00	0.95
18	ICBP	2016	3	6	0.50	0.00	0.50
19	INDF	2016	3	8	0.38	0.00	0.50
20	MLBI	2016	4	7	0.57	0.00	0.82
21	MYOR	2016	2	5	0.40	0.25	0.33
22	ROTI	2016	1	3	0.33	0.00	0.69
23	SKBM	2016	1	3	0.33	0.04	0.81
24	ULTJ	2016	1	3	0.33	0.11	0.16
25	AISA	2017	2	5	0.40	0.00	0.83
26	ICBP	2017	3	6	0.50	0.00	0.50
27	INDF	2017	3	8	0.38	0.00	0.50
28	MLBI	2017	4	6	0.67	0.00	0.82
29	MYOR	2017	2	5	0.40	0.25	0.33
30	ROTI	2017	1	3	0.33	0.00	0.70
31	SKBM	2017	1	3	0.33	0.02	0.83
32	ULTJ	2017	1	3	0.33	0.34	0.15

LAMPIRAN PERHITUNGAN KOMITE AUDIT

No	Kode Saham	tahun	jumlah komite audit
1	AISA	2014	4
2	ICBP	2014	3
3	INDF	2014	3
4	MLBI	2014	3
5	MYOR	2014	3
6	ROTI	2014	3
7	SKBM	2014	3
8	ULTJ	2014	3
9	AISA	2015	4
10	ICBP	2015	3
11	INDF	2015	3
12	MLBI	2015	3
13	MYOR	2015	3
14	ROTI	2015	3
15	SKBM	2015	3
16	ULTJ	2015	3
17	AISA	2016	4
18	ICBP	2016	3
19	INDF	2016	3
20	MLBI	2016	3
21	MYOR	2016	3
22	ROTI	2016	3
23	SKBM	2016	3
24	ULTJ	2016	3
25	AISA	2017	4
26	ICBP	2017	3
27	INDF	2017	3
28	MLBI	2017	3
29	MYOR	2017	3
30	ROTI	2017	3
31	SKBM	2017	3
32	ULTJ	2017	3

LAMPIRAN TOTAL ACCRUAL AISA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	95.0% Confidence Interval for B	
	B	Std. Error	Beta			Lower Bound	Upper Bound
	1 (Constant)	0.514046807	0				
a1	5.16295E+12	0	4.506624494		5.16295E+12	5.16295E+12	
a2	-1.91914031	0	-4.475815011		-1.919140307	-1.919140307	
a3	-3.65685937	0	-2.331855212		-3.656859375	-3.656859375	

a. Dependent Variable: TAC/At-1

LAMPIRAN TOTAL ACCRUAL ICBP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.634544993	0			
a1	-2.46252E+12	0	-0.731305741		
a2	-0.011766515	0	-0.055804026		
a3	-1.335572975	0	-1.103341671		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL INDF

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.057831209	0			
a1	1.67644E+12	0	0.163852464		
a2	-0.505062546	0	-1.269876313		
a3	0.069082088	0	0.179644087		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL MLBI

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0.444121851	0			
a1	-2.28668E+12	0	-1.453031297		
a2	-0.26630382	0	-0.728890245		
a3	1.388200268	0	1.619616671		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL MYOR

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-3616.922365	0			
a1	-1.59137E+16	0	-2.319542577		
a2	603.8734354	0	2.760387593		
a3	7965.522399	0	1.747727885		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL ROTI

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.550497335	0			
a1	1.40415E+12	0	3.828616128		
a2	-0.295213203	0	-0.772785095		
a3	-1.250299988	0	-3.916037762		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL SKBM

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-544.2984222	0			
a1	-5.52788E+13	0	-1.597700714		
a2	170.7695033	0	2.879556104		
a3	882.2733707	0	3.118351515		

a. Dependent Variable: TAC

LAMPIRAN TOTAL ACCRUAL ULTJ

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0.410516127	0			
a1	6.98734E+11	0	0.650595228		
a2	1.025888887	0	0.935711894		
a3	-1.061299878	0	-1.122801608		

a. Dependent Variable: TAC

LAMPIRAN HASIL UJI STATISTIK DESKRIPTIF

Statistics

		manajemen laba	komisaris independen	kepemilikan manajerial	kepemilikan institusional	komite audit	ukuran perusahaan
N	Valid	32	32	32	32	32	32
	Missing	0	0	0	0	0	0
Mean		1.99514E+15	.3975	.0447	.5984	3.1250	14.1411
Std. Error of Mean		9.44608E+14	.01655	.01611	.04318	.05940	.23086
Median		7.9415E+11	.3800	0.0000	.5950	3.0000	13.9392
Mode		162999999995.00 ^a	.33	0.00	.50	3.00	12.32 ^a
Std. Deviation		5.34351E+15	.09364	.09112	.24429	.33601	1.30594
Variance		2.85531E+31	.009	.008	.060	.113	1.705
Range		1.59152E+16	.47	.34	.80	1.00	3.85
Minimum		-5.163E+12	.20	0.00	.15	3.00	12.32
Maximum		1.591E+16	.67	.34	.95	4.00	16.17
Sum		6.38444E+16	12.72	1.43	19.15	100.00	452.51

a. Multiple modes exist. The smallest value is shown

LAMPIRAN HASIL UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		32
Normal Parameters ^{a,b}	Mean	2.1757813
	Std. Deviation	3300874580330470.00000000
	Most Extreme Differences	
	Absolute	.122
	Positive	.098
	Negative	-.122
Test Statistic		.122
Asymp. Sig. (2-tailed)		.200 ^{c,d}

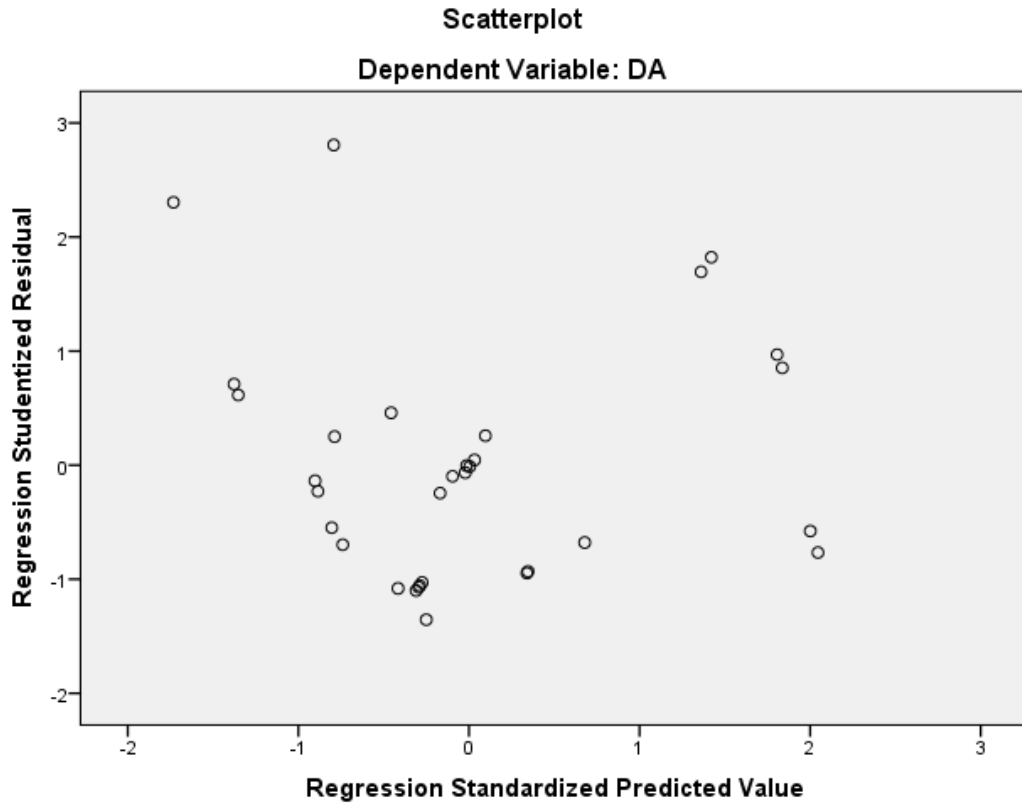
a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

LAMPIRAN HASIL GAMBAR UJI SCATTERPLOT



LAMPIRAN HASIL UJI RANK SPEARMAN

			Correlations					
			komisaris independen	kepemilikan manajerial	kepemilikan institusional	komite audit	ukuran perusahaan	Unstandardized Residual
Spearman's rho	komisaris independen	Correlation Coefficient	1.000	-.428*	.113	-.021	-.400*	.073
		Sig. (2-tailed)		.015	.537	.908	.023	.691
		N	32	32	32	32	32	32
	kepemilikan manajerial	Correlation Coefficient	-.428*	1.000	-.452**	-.249	.314	.189
		Sig. (2-tailed)	.015		.009	.169	.080	.301
		N	32	32	32	32	32	32
	kepemilikan institusional	Correlation Coefficient	.113	-.452**	1.000	.574**	-.435*	-.002
		Sig. (2-tailed)	.537	.009		.001	.013	.992
		N	32	32	32	32	32	32
	komite audit	Correlation Coefficient	-.021	-.249	.574**	1.000	-.327	-.041
		Sig. (2-tailed)	.908	.169	.001		.067	.824
		N	32	32	32	32	32	32
	ukuran perusahaan	Correlation Coefficient	-.400*	.314	-.435*	-.327	1.000	-.071
		Sig. (2-tailed)	.023	.080	.013	.067		.700
		N	32	32	32	32	32	32
Unstandardized Residual	Correlation Coefficient	.073	.189	-.002	-.041	-.071	1.000	
	Sig. (2-tailed)	.691	.301	.992	.824	.700		
	N	32	32	32	32	32	32	

*. Correlation is significant at the 0.05 level (2-tailed).

** . Correlation is significant at the 0.01 level (2-tailed).

LAMPIRAN HASIL UJI RUN TEST

Runs Test

	Unstandardized Residual
Test Value ^a	-1.8302E+14
Cases < Test Value	16
Cases >= Test Value	16
Total Cases	32
Number of Runs	17
Z	0.000
Asymp. Sig. (2-tailed)	1.000

a. Median

LAMPIRAN HASIL UJI MULTIKOLINEARITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-7.9434E+16	1.67105E+16				-4.754	6E-05		
komisaris independen	3.2468E+16	8.87538E+15	0.56895	3.6582	0.0011	0.0096	0.58293	0.4432	0.606768	1.6481
kepemilikan manajerial	7.1443E+15	9.44462E+15	0.12183	0.7564	0.4562	0.3384	0.14674	0.0916	0.565814	1.7674
kepemilikan institusional	-7.8397E+15	3.98868E+15	-0.3584	-1.965	0.0601	-0.4211	-0.35967	-0.2381	0.441379	2.2656
komite audit	7.5393E+15	2.60277E+15	0.47408	2.8966	0.0076	-0.1438	0.49394	0.3509	0.547908	1.8251
ukuran perusahaan	3.4888E+15	6.53786E+14	0.85266	5.3363	0.0000	0.5735	0.723	0.6465	0.574867	1.7395

a. Dependent Variable: manajemen laba

LAMPIRAN HASIL ANALISIS REGRESI BERGANDA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-7.9434E+16	1.67105E+16				-4.754	6E-05		
komisaris independen	3.2468E+16	8.87538E+15	0.56895	3.6582	0.0011	0.0096	0.58293	0.4432	0.606768	1.6481
kepemilikan manajerial	7.1443E+15	9.44462E+15	0.12183	0.7564	0.4562	0.3384	0.14674	0.0916	0.565814	1.7674
kepemilikan institusional	-7.8397E+15	3.98868E+15	-0.3584	-1.965	0.0601	-0.4211	-0.35967	-0.2381	0.441379	2.2656
komite audit	7.5393E+15	2.60277E+15	0.47408	2.8966	0.0076	-0.1438	0.49394	0.3509	0.547908	1.8251
ukuran perusahaan	3.4888E+15	6.53786E+14	0.85266	5.3363	0.0000	0.5735	0.723	0.6465	0.574867	1.7395

a. Dependent Variable: manajemen laba

LAMPIRAN HASIL UJI PARSIAL

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-7.9434E+16	1.67105E+16				-4.754	6E-05		
komisaris independen	3.2468E+16	8.87538E+15	0.56895	3.6582	0.0011	0.0096	0.58293	0.4432	0.606768	1.6481
kepemilikan manajerial	7.1443E+15	9.44462E+15	0.12183	0.7564	0.4562	0.3384	0.14674	0.0916	0.565814	1.7674
kepemilikan institusional	-7.8397E+15	3.98868E+15	-0.3584	-1.965	0.0601	-0.4211	-0.35967	-0.2381	0.441379	2.2656
komite audit	7.5393E+15	2.60277E+15	0.47408	2.8966	0.0076	-0.1438	0.49394	0.3509	0.547908	1.8251
ukuran perusahaan	3.4888E+15	6.53786E+14	0.85266	5.3363	0.0000	0.5735	0.723	0.6465	0.574867	1.7395

a. Dependent Variable: manajemen laba

LAMPIRAN HASIL UJI KOEFISIEN DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				Durbin-Watson	
					R Square Change	F Change	df1	df2		Sig. F Change
1	.786 ^a	.618	.545	3.60432E+15	.618	8.427	5	26	.000	1.888

a. Predictors: (Constant), ukuran perusahaan, kepemilikan manajerial, komite audit, komisisaris independen, kepemilikan institusional

b. Dependent Variable: manajemen laba