

LAMPIRAN

Lampiran 1 Daftar perusahaan sampel dan indikatornya

NO.	KODE	EMITEN
1	AMAR	Bank Amar Indonesia Tbk.
2	BABP	Bank MNC Internasional Tbk.
3	BACA	Bank Capital Indonesia Tbk.
4	BBCA	Bank Central Asia Tbk.
5	BBMD	Bank Mestika Dharma Tbk.
6	BBNI	Bank Negara Indonesia (Persero
7	BBRI	Bank Rakyat Indonesia (Persero
8	BBTN	Bank Tabungan Negara (Persero)
9	BBYB	Bank Neo Commerce Tbk.
10	BCIC	Bank JTrust Indonesia Tbk.
11	BDMN	Bank Danamon Indonesia Tbk.
12	BGTG	Bank Ganesha Tbk.
13	BINA	Bank Ina Perdana Tbk.
14	BJBR	Bank Pembangunan Daerah Jawa B
15	BJTM	Bank Pembangunan Daerah Jawa T
16	BMAS	Bank Maspion Indonesia Tbk.
17	BMRI	Bank Mandiri (Persero) Tbk.
18	BNBA	Bank Bumi Arta Tbk.
19	BNGA	Bank CIMB Niaga Tbk.
20	BNII	Bank Maybank Indonesia Tbk.
21	BNLI	Bank Permata Tbk.
22	BRIS	Bank Syariah Indonesia Tbk.
23	BSIM	Bank Sinarmas Tbk.
24	BTPN	Bank BTPN Tbk.
25	BTPS	Bank BTPN Syariah Tbk.
26	MAYA	Bank Mayapada Internasional Tb
27	MCOR	Bank China Construction Bank I
28	MEGA	Bank Mega Tbk.
29	NISP	Bank OCBC NISP Tbk.
30	PNBN	Bank Pan Indonesia Tbk
31	PNBS	Bank Panin Dubai Syariah Tbk.
32	SDRA	Bank Woori Saudara Indonesia 1

Lampiran 2 Tabulasi Data Penelitian

NO.	KODE	TAHUN	KM	KI	AUD	DAC
1	AMAR	2019	70	30	1	-0,009775403
2	BABP	2019	10	60,904034	0	0,040316066
3	BACA	2019	57,4803	42,519703	0	-0,020852322
4	BBCA	2019	0,091318	56,79735	1	-0,017354511
5	BBMD	2019	0,05061	89,436174	0	-0,026392968
6	BBNI	2019	0,00762	26,437446	1	-0,021336774
7	BBRI	2019	0,003727	0,0004766	1	-0,015918553
8	BBTN	2019	0,008433	60	1	-0,012183834
9	BBYB	2019	19,61533	73,845787	0	-0,017363717
10	BCIC	2019	7,640946	184,71811	0	-0,006512847
11	BDMN	2019	0,001349	94,099402	1	-0,006079872
12	BGTG	2019	57,7209	42,279105	0	-0,008648201
13	BINA	2019	43,48657	37,251109	1	-0,004902634
14	BJBR	2019	24,63792	45,048189	0	-0,018185272
15	BJTM	2019	0,044477	79,548415	0	-0,01084191
16	BMAS	2019	4,106992	90,32314	0	-0,042453174
17	BMRI	2019	100	100	1	-0,030770196
18	BNBA	2019	18,18182	72,727273	1	-0,06994101
19	BNGA	2019	0,802622	91,483751	1	-0,019907798
20	BNII	2019	45,02052	52,267226	1	-0,010570529
21	BNLI	2019	98,80626	44,60229	1	-0,010484235
22	BRIS	2019	8,671645	72,999988	1	-0,004090415
23	BSIM	2019	0,006286	62,709488	0	-0,029129427
24	BTPN	2019	1,168238	93,610718	1	-0,011780651
25	BTPS	2019	0,032452	70	1	-0,011572309
26	MAYA	2019	4,838165	74,361721	0	-0,010380134
27	MCOR	2019	26,53459	59,999276	1	-0,034133695
28	MEGA	2019	41,98411	58,015885	0	-0,045396772
29	NISP	2019	0,017286	80,719771	1	-0,013441673
30	PNBN	2019	0,030788	84,853051	1	-0,031922053
31	PNBS	2019	38,25279	53,699026	1	-0,007049324
32	SDRA	2019	0,034904	85,890707	1	-0,00810332

NO.	KODE	TAHUN	KM	KI	AUD	DAC
1	AMAR	2020	1,308011	98,692	1	-0,002069599
2	BABP	2020	19,57386	60,904	0	0,028948167
3	BACA	2020	60,35106	39,6489	0	-0,019905763
4	BBCA	2020	0,090236	55,0331	1	-0,014405857
5	BBMD	2020	0,05061	89,4362	0	-0,023609593
6	BBNI	2020	0,009308	18,5088	1	-0,021005944
7	BBRI	2020	0,010042	0,00117	1	-0,014721408
8	BBTN	2020	0,013619	60	1	-0,011122096
9	BBYB	2020	18,14307	81,8569	0	-0,027519377
10	BCIC	2020	7,640946	184,718	0	-0,007484814
11	BDMN	2020	0,015064	92,4746	1	-0,00730449
12	BGTG	2020	57,7209	42,2791	0	-0,007841834
13	BINA	2020	28,7884	5,73934	1	-0,011755177
14	BJBR	2020	24,63792	45,0482	0	-0,023302284
15	BJTM	2020	0,041072	79,4789	0	-0,010324854
16	BMAS	2020	4,106992	90,3231	0	2,028748068
17	BMRI	2020	100	100	1	-0,030284959
18	BNBA	2020	18,18182	72,7273	1	-0,068441971
19	BNGA	2020	0,811527	91,4838	1	-0,025243732
20	BNII	2020	45,02052	52,2672	1	-0,013583542
21	BNLI	2020	98,80626	44,6023	1	-0,012452617
22	BRIS	2020	8,253576	71,6404	1	-0,007680381
23	BSIM	2020	0,006113	616,256	0	-0,028591034
24	BTPN	2020	1,168238	93,6107	1	-0,008427322
25	BTPS	2020	0,032452	70	1	-0,014248151
26	MAYA	2020	4,838165	87,0345	0	-0,008569427
27	MCOR	2020	17,55745	59,9993	1	-0,028583809
28	MEGA	2020	35,91063	64,0894	0	-0,03801398
29	NISP	2020	0,018402	80,7198	1	-0,014547661
30	PNBN	2020	0,004567	84,8531	1	-0,031596302
31	PNBS	2020	25,1	69,9291	1	-0,011406467
32	SDRA	2020	0,034904	85,8907	1	-0,007826723

Lampiran 3 Hasil Olah Data SPSS

1. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
K Manajerial	64	.001	100.000	19.64883	28.080456
K Institusional	64	.000	616.256	77.50609	75.516936
Kualitas Audit	64	0	1	.63	.488
Manajemen Laba	64	-.070	2.029	.01500	.256263
Valid N (listwise)	64				

Sumber : Data diolah menggunakan IBM SPSS Ver.25, 2022

2. Hasil Uji Autokorelasi dan Koefisien Determinasi (R^2)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.184 ^a	.034	-.014	258.08430	2.008
a. Predictors: (Constant), Kualitas Audit, K Manajerial, K Institusional					
b. Dependent Variable: Manajemen Laba					

3. Hasil Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	K Manajerial	.997	1.003
	K Institusional	.982	1.019
	Kualitas Audit	.985	1.016

a. Dependent Variable: Manajemen Laba

4. Hasil Uji Normalitas Kolmogorov-S mirnov

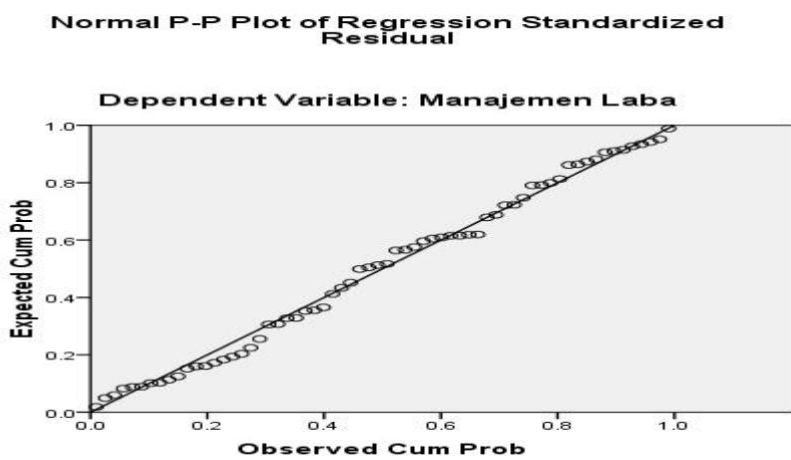
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		64
Normal Parameters ^{a,b}		
	Mean	.0000000
	Std. Deviation	.38427508
Most Extreme Differences	Absolute	.068
	Positive	.068
	Negative	-.055

Kolmogorov-Smirnov Z	.543
Asymp. Sig. (2-tailed)	.930

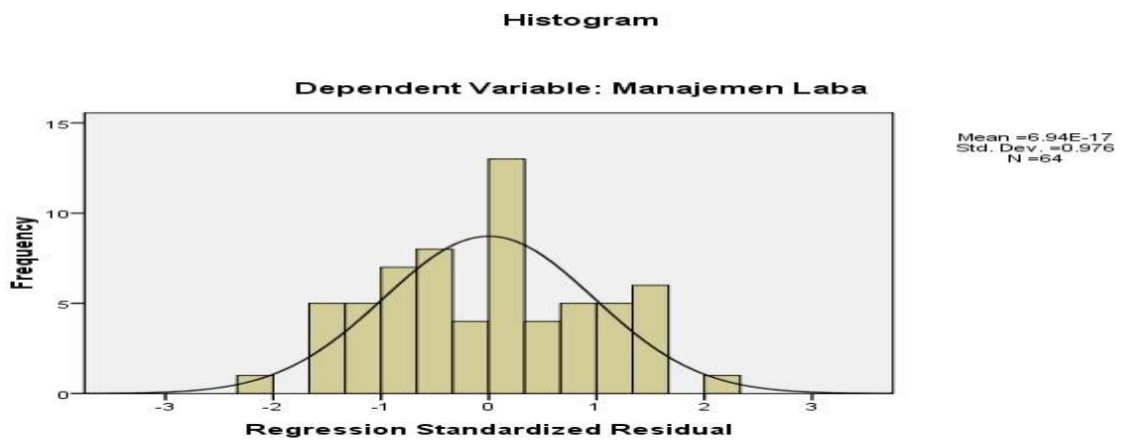
a. Test distribution is Normal.

b. Calculated from data.

5. Hasil Uji Normalitas P-P Plot



6. Hasil Uji Normalitas Histogram



7. Hasil Uji Heteroskedastisitas

