

DAFTAR TABEL

Tabel 1
Durbin-Watson (DW)

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673

Tabel 2
Titik Presentase Distribusi t

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171

DAFTAR LAMPIRAN

Lampiran 1 Perhitungan Total AkruaI (TACCit)

Tahun	Emiten	Total AkruaI		
		LabA Sebelum Pajak	Arus Kas Operasi	Total AkruaI
		(EBT / NIit)	(CFOit)	(TACCit)
2016	AKRA	Rp 1.118.546.845	Rp 651.623.298	Rp 466.923.547
2017		Rp 1.156.229.638	Rp 682.224.585	Rp 474.005.053
2018		Rp 890.156.150	Rp 448.864.030	Rp 441.292.120
2016	ANTM	Rp 237.291.595	Rp 1.015.391.750	Rp (778.100.155)
2017		Rp 454.396.524	Rp 1.379.176.412	Rp (924.779.888)
2018		Rp 1.265.501.806	Rp 1.874.578.431	Rp (609.076.625)
2016	ASII	Rp 22.253.000.000	Rp 19.407.000.000	Rp 2.846.000.000
2017		Rp 29.196.000.000	Rp 23.285.000.000	Rp 5.911.000.000
2018		Rp 34.995.000.000	Rp 27.692.000.000	Rp 7.303.000.000
2016	ASRI	Rp 591.353.409	Rp 1.482.024.047	Rp (890.670.638)
2017		Rp 1.444.664.431	Rp 1.825.950.802	Rp (381.286.371)
2018		Rp 1.035.272.928	Rp 1.369.684.549	Rp (334.411.621)
2016	GGRM	Rp 8.931.136.000	Rp 6.937.650.000	Rp 1.993.486.000
2017		Rp 10.436.512.000	Rp 8.204.579.000	Rp 2.231.933.000
2018		Rp 10.479.242.000	Rp 11.224.700.000	Rp (745.458.000)
2016	HMSp	Rp 17.011.447.000	Rp 14.076.579.000	Rp 2.934.868.000
2017		Rp 16.894.806.000	Rp 15.376.315.000	Rp 1.518.491.000
2018		Rp 17.961.269.000	Rp 20.193.483.000	Rp (2.232.214.000)
2016	ICBP	Rp 4.989.254.000	Rp 4.584.964.000	Rp 404.290.000
2017		Rp 5.206.561.000	Rp 5.174.368.000	Rp 32.193.000
2018		Rp 6.446.785.000	Rp 4.653.375.000	Rp 1.793.410.000
2016	INDF	Rp 7.385.228.000	Rp 7.175.603.000	Rp 209.625.000
2017		Rp 7.658.554.000	Rp 6.507.803.000	Rp 1.150.751.000
2018		Rp 7.446.966.000	Rp 5.935.829.000	Rp 1.511.137.000
2016	INTP	Rp 4.145.632.000	Rp 3.546.113.000	Rp 599.519.000
2017		Rp 2.287.274.000	Rp 2.781.805.000	Rp (494.531.000)
2018		Rp 1.400.228.000	Rp 1.984.532.000	Rp (584.304.000)
2016	KLBF	Rp 3.091.188.460	Rp 2.159.833.281	Rp 931.355.179
2017		Rp 3.241.186.726	Rp 2.008.316.536	Rp 1.232.870.190
2018		Rp 3.306.399.669	Rp 2.770.775.949	Rp 535.623.720

Lampiran 1
(Lanjutan Perhitungan Total AkruaI (TACCit))

2016	LPKR	Rp 1.557.747.000	Rp (558.962.000)	Rp 2.116.709.000
2017		Rp 1.167.129.000	Rp (4.507.226.000)	Rp 5.674.355.000
2018		Rp 2.123.565.000	Rp (1.955.605.000)	Rp 4.079.170.000
2016	LPPF	Rp 2.532.666.000	Rp 2.531.383.000	Rp 1.283.000
2017		Rp 2.396.300.000	Rp 2.213.567.000	Rp 182.733.000
2018		Rp 1.575.321.000	Rp 1.971.466.000	Rp (396.145.000)
2016	PTBA	Rp 2.733.799.000	Rp 1.928.346.000	Rp 805.453.000
2017		Rp 6.101.629.000	Rp 2.415.444.000	Rp 3.686.185.000
2018		Rp 6.858.075.000	Rp 7.867.786.000	Rp (1.009.711.000)
2016	PTPP	Rp 1.165.959.670	Rp 986.831.200	Rp 179.128.470
2017		Rp 1.792.261.562	Rp 1.462.721.817	Rp 329.539.746
2018		Rp 2.003.090.738	Rp 716.128.003	Rp 1.286.962.736
2016	PWON	Rp 1.731.763.680	Rp 1.324.703.811	Rp 407.059.869
2017		Rp 2.071.691.771	Rp 2.258.239.457	Rp (186.547.686)
2018		Rp 2.853.882.334	Rp 2.364.842.640	Rp 489.039.694
2016	SCMA	Rp 2.023.551.865	Rp 1.384.727.657	Rp 638.824.208
2017		Rp 1.782.043.501	Rp 1.250.519.493	Rp 531.524.008
2018		Rp 1.969.018.654	Rp 1.687.724.160	Rp 281.294.494
2016	SMGR	Rp 5.084.621.543	Rp 5.180.010.976	Rp (95.389.433)
2017		Rp 2.746.546.363	Rp 2.745.186.809	Rp 1.359.554
2018		Rp 4.104.959.323	Rp 4.462.460.482	Rp (357.501.159)
2016	TLKM	Rp 38.189.000.000	Rp 47.231.000.000	Rp (9.042.000.000)
2017		Rp 42.659.000.000	Rp 49.405.000.000	Rp (6.746.000.000)
2018		Rp 36.405.000.000	Rp 45.671.000.000	Rp (9.266.000.000)
2016	UNTR	Rp 6.730.030.000	Rp 10.005.397.000	Rp (3.275.367.000)
2017		Rp 10.522.657.000	Rp 11.951.265.000	Rp (1.428.608.000)
2018		Rp 15.708.719.000	Rp 18.959.739.000	Rp (3.251.020.000)
2016	UNVR	Rp 8.571.885.000	Rp 6.684.219.000	Rp 1.887.666.000
2017		Rp 9.371.661.000	Rp 7.059.862.000	Rp 2.311.799.000
2018		Rp 12.185.764.000	Rp 7.914.537.000	Rp 4.271.227.000
2016	WSKT	Rp 3.145.781.502	Rp 7.762.413.775	Rp (4.616.632.274)
2017		Rp 4.620.646.155	Rp 5.959.562.435	Rp (1.338.916.281)
2018		Rp 5.536.442.504	Rp 3.035.139.221	Rp 2.501.303.283

Lampiran 2
Perhitungan NDACCit

Tahun	Emiten	1/A(t-1)	REV- REC/A(t-1)	PPE/A(t-1)	Perkalian Koefisien			NDACCit
					,232	,029	,035	
2016	AKRA	6,32E-11	-0,257239807	0,28815698	1,46722E-11	-0,00736	0,01014	0,002775971
2017		5,94E-11	0,17526284	0,25052856	1,38066E-11	0,005017	0,008816	0,013833316
2018		5,01E-11	0,17811311	0,24680633	1,1648E-11	0,005099	0,008685	0,013783929
2016	ANTM	3,34E-11	-0,060417275	0,43223089	7,74715E-12	-0,00173	0,01521	0,0134804
2017		3,33E-11	0,113624645	0,46954309	7,7387E-12	0,003253	0,016523	0,019775784
2018		3E-11	0,379354274	0,60433314	6,97378E-12	0,01086	0,021266	0,032126155
2016	ASII	3,82E-12	-0,015161062	0,1651181	8,87023E-13	-0,00043	0,00581	0,005376403
2017		3,38E-12	0,062804841	0,16371607	7,85641E-13	0,001798	0,005761	0,007559035
2018		2,9E-12	0,079135856	0,16748233	6,73815E-13	0,002265	0,005894	0,008159084
2016	ASRI	4,95E-11	-0,006256448	0,05690065	1,15065E-11	-0,00018	0,002002	0,0018232
2017		4,82E-11	0,056406532	0,05911513	1,12055E-11	0,001615	0,00208	0,003695011
2018		4,79E-11	0,002719128	0,0636297	1,11183E-11	7,78E-05	0,002239	0,00231694
2016	GGRM	1,59E-11	0,085569232	0,32563015	3,68968E-12	0,00245	0,011459	0,0139084
2017		1,5E-11	0,103245015	0,32068001	,000	0,002956	0,011285	0,014240221
2018		1,45E-11	0,18676442	0,3293701	3,36152E-12	0,005347	0,01159	0,016936973
2016	HMSP	2,35E-11	0,130176224	0,16221507	5,46415E-12	0,003727	0,005708	0,00943489
2017		2,32E-11	0,077639047	0,15972601	5,384E-12	0,002223	0,005621	0,007843293
2018		2,15E-11	0,166101417	0,15639606	4,98411E-12	0,004755	0,005504	0,01025857
2016	ICBP	3,46E-11	0,0761749	0,24615254	8,03653E-12	0,002181	0,008662	0,010842686
2017		3,16E-11	0,031324896	0,25681147	7,34583E-12	0,000897	0,009037	0,009933825

Lampiran 2
(Lanjutan Perhitungan NDACCit)

2018		2,91E-11	0,074195119	0,3125549	6,75853E-12	0,002124	0,010999	0,013122676
2016	INDF	1,22E-11	0,028321895	0,31277231	2,82656E-12	0,000811	0,011006	0,011817091
2017		1,14E-11	0,035299808	0,338725	2,64126E-12	0,001011	0,01192	0,012930114
2018		1,04E-11	0,029479355	0,43908436	2,40602E-12	0,000844	0,015451	0,016295086
2016	INTP	3,32E-11	-0,08314248	0,48568535	7,70372E-12	-0,00238	0,017091	0,014710871
2017		3,46E-11	-0,028068497	0,51897246	8,04719E-12	-0,0008	0,018262	0,017458858
2018		3,6E-11	0,010007535	0,52673416	8,35853E-12	0,000286	0,018536	0,018822011
2016	KLBF	6,57E-11	0,079491616	0,29920881	1,52549E-11	0,002276	0,010529	0,012804659
2017		6,02E-11	0,033863155	0,32153242	1,39786E-11	0,000969	0,011315	0,012283988
2018		5,51E-11	0,028273596	0,34457898	1,28E-11	0,000809	0,012126	0,01293497
2016	LPKR	2,19E-11	0,027177651	0,06363977	5,09326E-12	0,000778	0,002239	0,003017481
2017		1,76E-11	-0,005956498	0,06789351	4,0913E-12	-0,00017	0,002389	0,00221862
2018		2,01E-11	0,036119989	0,10837784	4,66349E-12	0,001034	0,003814	0,004847789
2016	LPPF	2,06E-10	0,176239864	0,20166343	4,78035E-11	0,005045	0,007096	0,012141745
2017		1,84E-10	0,012119189	0,17940328	4,27959E-11	0,000347	0,006313	0,006660056
2018		1,99E-10	0,044873556	0,24802518	4,61186E-11	0,001285	0,008728	0,010012504
2016	PTBA	5,38E-11	-0,025613435	0,32770738	1,25033E-11	-0,00073	0,011532	0,010798615
2017		4,55E-11	0,107038996	0,28194675	1,05638E-11	0,003064	0,009922	0,012985828
2018		4,14E-11	0,176151731	0,27086436	9,60874E-12	0,005043	0,009532	0,014574369
2016	PTPP	3,2E-11	0,01257797	0,12101454	7,43679E-12	0,00036	0,004258	0,004618519

Lampiran 2
(Lanjutan Perhitungan NDACCit)

2017		2,39E-11	0,074950297	0,13856532	5,55902E-12	0,002146	0,004876	0,007021686
2018		3,92E-10	-0,007135595	2,59120742	9,11172E-11	-0,0002	0,091183	0,090979059
2016	PWON	4,84E-11	0,014424049	0,0822115	1,12349E-11	0,000413	0,002893	0,003305907
2017		4,28E-11	0,026262689	0,07200473	9,94367E-12	0,000752	0,002534	0,003285647
2018		4E-11	0,054605572	0,06926261	9,28415E-12	0,001563	0,002437	0,004000539
2016	SCMA	2,07E-10	0,037779326	0,20054847	4,8183E-11	0,001082	0,007057	0,008138731
2017		1,86E-10	-0,021620756	0,19111999	4,31266E-11	-0,00062	0,006725	0,006106472
2018		1,63E-10	0,0932592	0,17099809	3,78402E-11	0,00267	0,006017	0,008687118
2016	SMGR	2,26E-11	-0,025047577	0,69746586	5,25182E-12	-0,00072	0,024543	0,023826436
2017		2,04E-11	0,012899607	0,66423576	4,74377E-12	0,000369	0,023374	0,023743418
2018		1,95E-11	0,038576452	0,6401784	4,54046E-12	0,001104	0,022528	0,023631915
2016	TLKM	5,57E-12	0,078040877	0,63747766	1,29319E-12	0,002234	0,022433	0,024666645
2017		5,04E-12	0,050704339	0,65582616	1,17023E-12	0,001452	0,023078	0,024529743
2018		4,85E-12	0,001629518	0,69471765	1,12646E-12	4,66E-05	0,024447	0,024493426
2016	UNTR	1,56E-11	-0,060170231	0,18865709	3,62974E-12	-0,00172	0,006639	0,004916228
2017		1,22E-11	0,169185095	0,19905708	2,82355E-12	0,004843	0,007005	0,011848069
2018		8,6E-12	0,138232993	0,2114236	1,9975E-12	0,003957	0,00744	0,011397159
2016	UNVR	5,97E-11	0,185484747	0,5690702	1,38705E-11	0,00531	0,020025	0,025335269
2017		5,29E-11	0,007589012	0,55124856	1,22853E-11	0,000217	0,019398	0,019615424
2018		5,12E-11	0,016885033	0,54435299	1,18973E-11	0,000483	0,019156	0,019638894
2016	WSKT	1,63E-11	0,147264081	0,05332235	3,78137E-12	0,004216	0,001876	0,00609219
2017		1,02E-11	0,245679375	0,04844222	2,37264E-12	0,007033	0,001705	0,008737845
2018		8,04E-12	0,013497158	0,05700644	1,86726E-12	0,000386	0,002006	0,002392419

Lampiran 3
Perhitungan Manajemen Laba

Tahun	Emiten	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2016	AKRA	0,029494738	0,002775971	0,026718766
2017		0,028175663	0,013833316	0,014342347
2018		0,022130055	0,013783929	0,008346126
2016	ANTM	-0,025952645	0,0134804	-0,039433045
2017		-0,030811337	0,019775784	-0,05058712
2018		-0,01828708	0,032126155	-0,050413235
2016	ASII	0,01086861	0,005376403	0,005492208
2017		0,019993506	0,007559035	0,012434471
2018		0,021185863	0,008159084	0,013026779
2016	ASRI	-0,044122901	0,0018232	-0,045946101
2017		-0,018394368	0,003695011	-0,022089379
2018		-0,016007506	0,00231694	-0,018324446
2016	GGRM	0,031666946	0,0139084	0,017758546
2017		0,033432225	0,014240221	0,019192004
2018		-0,010788538	0,016936973	-0,027725511
2016	HMSP	0,069042271	0,00943489	0,059607382
2017		0,035198275	0,007843293	0,027354982
2018		-0,047899101	0,01025857	-0,058157671
2016	ICBP	0,01398833	0,010842686	0,003145645
2017		0,001018137	0,009933825	-0,008915688
2018		0,05218384	0,013122676	0,039061163
2016	INDF	0,002550973	0,011817091	-0,009266118
2017		0,013085714	0,012930114	0,0001556
2018		0,01565332	0,016295086	-0,000641766
2016	INTP	0,019884161	0,014710871	0,005173291
2017		-0,017133334	0,017458858	-0,034592192
2018		-0,021026781	0,018822011	-0,039848791
2016	KLBF	0,061168699	0,012804659	0,04836404
2017		0,074196704	0,012283988	0,061912716
2018		0,029517119	0,01293497	0,016582149
2016	LPKR	0,046415308	0,003017481	0,043397827
2017		0,099949683	0,00221862	0,097731063
2018		0,081900502	0,004847789	0,077052714
2016	LPPF	0,000264053	0,012141745	-0,011877693
2017		0,033668446	0,006660056	0,02700839
2018		-0,078656444	0,010012504	-0,088668948

Lampiran 3
(Lanjutan Perhitungan Manajemen Laba)

2016	PTBA	0,043358066	0,010798615	0,032559451
2017		0,167649256	0,012985828	0,154663428
2018		-0,041770314	0,014574369	-0,056344683
2016	PTPP	0,005735274	0,004618519	0,001116755
2017		0,007886975	0,007021686	0,000865289
2018		0,504859377	0,090979059	0,413880318
2016	PWON	0,019689324	0,003305907	0,016383417
2017		-0,007986213	0,003285647	-0,011271859
2018		0,019547451	0,004000539	0,015546912
2016	SCMA	0,132519318	0,008138731	0,124380587
2017		0,098689745	0,006106472	0,092583274
2018		0,045826672	0,008687118	0,037139554
2016	SMGR	-0,00215682	0,023826436	-0,025983256
2017		2,77667E-05	0,023743418	-0,023715651
2018		-0,006988465	0,023631915	-0,03062038
2016	TLKM	-0,050342128	0,024666645	-0,075008773
2017		-0,033987626	0,024529743	-0,058517369
2018		-0,044937826	0,024493426	-0,069431252
2016	UNTR	-0,051184624	0,004916228	-0,056100852
2017		-0,017366541	0,011848069	-0,02921461
2018		-0,027958304	0,011397159	-0,039355463
2016	UNVR	0,11272545	0,025335269	0,08739018
2017		0,122275918	0,019615424	0,102660494
2018		0,218779571	0,019638894	0,199140677
2016	WSKT	-0,075158626	0,00609219	-0,081250817
2017		-0,013676959	0,008737845	-0,022414804
2018		0,0201083	0,002392419	0,017715881

Lampiran 4
Perhitungan Leverage

Tahun	Emiten	Liabilitas	Total Aset	DAR
2016	AKRA	Rp 7.756.420.389	Rp 15.830.740.710	49%
2017		Rp 7.793.559.184	Rp 16.823.208.531	46%
2018		Rp 10.014.019.260	Rp 19.940.850.599	50%
2016	ANTM	Rp 11.572.740.239	Rp 29.981.535.812	39%
2017		Rp 11.523.869.935	Rp 30.014.273.452	38%
2018		Rp 13.567.160.084	Rp 33.306.390.807	41%
2016	ASII	Rp 121.949.000.000	Rp 261.855.000.000	47%
2017		Rp 139.317.000.000	Rp 295.646.000.000	47%
2018		Rp 170.348.000.000	Rp 344.711.000.000	49%
2016	ASRI	Rp 12.998.285.601	Rp 20.186.130.682	64%
2017		Rp 12.155.738.907	Rp 20.728.430.487	59%
2018		Rp 11.339.568.456	Rp 20.890.925.564	54%
2016	GGRM	Rp 23.387.406.000	Rp 62.951.634.000	37%
2017		Rp 24.572.266.000	Rp 66.759.930.000	37%
2018		Rp 23.963.934.000	Rp 69.097.219.000	35%
2016	HMSP	Rp 8.333.263.000	Rp 42.508.277.000	20%
2017		Rp 9.028.078.000	Rp 43.141.063.000	21%
2018		Rp 11.244.167.000	Rp 46.602.420.000	24%
2016	ICBP	Rp 10.401.125.000	Rp 28.901.948.000	36%
2017		Rp 11.295.184.000	Rp 31.619.514.000	36%
2018		Rp 11.660.003.000	Rp 34.367.153.000	34%
2016	INDF	Rp 38.233.092.000	Rp 82.174.515.000	47%
2017		Rp 41.182.764.000	Rp 87.939.488.000	47%
2018		Rp 46.620.996.000	Rp 96.537.796.000	48%
2016	INTP	Rp 4.011.877.000	Rp 30.150.580.000	13%
2017		Rp 4.307.169.000	Rp 28.863.676.000	15%
2018		Rp 4.566.973.000	Rp 27.788.562.000	16%
2016	KLBF	Rp 2.762.162.070	Rp 15.226.009.211	18%
2017		Rp 2.722.207.634	Rp 16.616.239.416	16%
2018		Rp 2.851.611.349	Rp 18.146.206.145	16%
2016	LPKR	Rp 23.528.544.000	Rp 45.603.683.000	52%
2017		Rp 26.911.822.000	Rp 56.772.116.000	47%
2018		Rp 24.336.392.000	Rp 49.806.410.000	49%
2016	LPPF	Rp 3.003.635.000	Rp 4.858.878.000	62%
2017		Rp 3.099.441.000	Rp 5.427.426.000	57%
2018		Rp 3.220.568.000	Rp 5.036.396.000	64%

Lampiran 4
(Lanjutan Perhitungan Leverage)

2016	PTBA	Rp	8.024.369.000	Rp	18.576.774.000	43%
2017		Rp	8.187.497.000	Rp	21.987.482.000	37%
2018		Rp	7.903.237.000	Rp	24.172.933.000	33%
2016	PTPP	Rp	20.436.609.060	Rp	31.232.766.567	65%
2017		Rp	27.539.670.431	Rp	41.782.780.915	66%
2018		Rp	36.233.538.928	Rp	52.549.150.903	69%
2016	PWON	Rp	9.654.447.854	Rp	20.674.141.654	47%
2017		Rp	10.567.227.711	Rp	23.358.717.736	45%
2018		Rp	9.706.398.758	Rp	25.018.080.224	39%
2016	SCMA	Rp	1.115.203.785	Rp	4.820.611.941	23%
2017		Rp	980.414.618	Rp	5.385.807.878	18%
2018		Rp	1.035.274.069	Rp	6.138.226.584	17%
2016	SMGR	Rp	13.652.504.525	Rp	44.226.895.982	31%
2017		Rp	18.524.450.664	Rp	48.963.502.966	38%
2018		Rp	18.419.594.705	Rp	51.155.890.227	36%
2016	TLKM	Rp	74.067.000.000	Rp	179.611.000.000	41%
2017		Rp	86.354.000.000	Rp	198.484.000.000	44%
2018		Rp	88.893.000.000	Rp	206.196.000.000	43%
2016	UNTR	Rp	21.369.286.000	Rp	63.991.229.000	33%
2017		Rp	34.724.168.000	Rp	82.262.093.000	42%
2018		Rp	59.230.338.000	Rp	116.281.017.000	51%
2016	UNVR	Rp	12.041.437.000	Rp	16.745.695.000	72%
2017		Rp	13.733.025.000	Rp	18.906.413.000	73%
2018		Rp	11.944.837.000	Rp	19.522.970.000	61%
2016	WSKT	Rp	44.651.963.165	Rp	61.425.181.722	73%
2017		Rp	75.140.936.029	Rp	97.895.760.839	77%
2018		Rp	95.504.462.873	Rp	124.391.581.624	77%

Lampiran 5
Perhitungan Profitabilitas

Tahun	Emiten	Laba Bersih Setelah Pajak	Total Aset	ROA
		(Net Income)		
2016	AKRA	Rp 1.046.852.086	Rp 15.830.740.710	7%
2017		Rp 1.001.314.446	Rp 16.823.208.531	6%
2018		Rp 663.340.794	Rp 19.940.850.599	3%
2016	ANTM	Rp 64.806.188	Rp 29.981.535.812	0%
2017		Rp 136.503.269	Rp 30.014.273.452	0%
2018		Rp 874.426.593	Rp 33.306.390.807	3%
2016	ASII	Rp 18.302.000.000	Rp 261.855.000.000	7%
2017		Rp 23.165.000.000	Rp 295.646.000.000	8%
2018		Rp 27.372.000.000	Rp 344.711.000.000	8%
2016	ASRI	Rp 510.243.279	Rp 20.186.130.682	3%
2017		Rp 1.385.189.177	Rp 20.728.430.487	7%
2018		Rp 970.586.600	Rp 20.890.925.564	5%
2016	GGRM	Rp 6.672.682.000	Rp 62.951.634.000	11%
2017		Rp 7.755.347.000	Rp 66.759.930.000	12%
2018		Rp 7.793.068.000	Rp 69.097.219.000	11%
2016	HMSP	Rp 12.762.229.000	Rp 42.508.277.000	30%
2017		Rp 12.670.534.000	Rp 43.141.063.000	29%
2018		Rp 13.538.418.000	Rp 46.602.420.000	29%
2016	ICBP	Rp 3.631.301.000	Rp 28.901.948.000	13%
2017		Rp 3.543.173.000	Rp 31.619.514.000	11%
2018		Rp 4.658.781.000	Rp 34.367.153.000	14%
2016	INDF	Rp 5.266.906.000	Rp 82.174.515.000	6%
2017		Rp 5.145.063.000	Rp 87.939.488.000	6%
2018		Rp 4.961.851.000	Rp 96.537.796.000	5%
2016	INTP	Rp 3.870.319.000	Rp 30.150.580.000	13%
2017		Rp 1.859.818.000	Rp 28.863.676.000	6%
2018		Rp 1.145.937.000	Rp 27.788.562.000	4%
2016	KLBF	Rp 2.350.884.934	Rp 15.226.009.211	15%
2017		Rp 2.453.251.411	Rp 16.616.239.416	15%
2018		Rp 2.497.261.965	Rp 18.146.206.145	14%
2016	LPKR	Rp 1.227.374.000	Rp 45.603.683.000	3%
2017		Rp 856.984.000	Rp 56.772.116.000	2%
2018		Rp 1.726.085.000	Rp 49.806.410.000	3%
2016	LPPF	Rp 2.019.705.000	Rp 4.858.878.000	42%
2017		Rp 1.907.077.000	Rp 5.427.426.000	35%
2018		Rp 1.097.332.000	Rp 5.036.396.000	22%

Lampiran 5
(Lanjutan Perhitungan Profitabilitas)

2016	PTBA	Rp	2.024.405.000	Rp	18.576.774.000	11%
2017		Rp	4.547.232.000	Rp	21.987.482.000	21%
2018		Rp	5.121.112.000	Rp	24.172.933.000	21%
2016	PTPP	Rp	1.148.476.321	Rp	31.232.766.567	4%
2017		Rp	1.723.852.894	Rp	41.782.780.915	4%
2018		Rp	1.958.993.059	Rp	52.549.150.903	4%
2016	PWON	Rp	1.780.254.981	Rp	20.674.141.654	9%
2017		Rp	2.024.627.040	Rp	23.358.717.736	9%
2018		Rp	2.826.936.213	Rp	25.018.080.224	11%
2016	SCMA	Rp	1.513.628.912	Rp	4.820.611.941	31%
2017		Rp	1.317.748.064	Rp	5.385.807.878	24%
2018		Rp	1.475.042.200	Rp	6.138.226.584	24%
2016	SMGR	Rp	4.535.036.823	Rp	44.226.895.982	10%
2017		Rp	2.043.025.914	Rp	48.963.502.966	4%
2018		Rp	3.085.704.236	Rp	51.155.890.227	6%
2016	TLKM	Rp	29.172.000.000	Rp	179.611.000.000	16%
2017		Rp	32.701.000.000	Rp	198.484.000.000	16%
2018		Rp	26.979.000.000	Rp	206.196.000.000	13%
2016	UNTR	Rp	5.104.477.000	Rp	63.991.229.000	8%
2017		Rp	7.673.322.000	Rp	82.262.093.000	9%
2018		Rp	11.498.409.000	Rp	116.281.017.000	10%
2016	UNVR	Rp	6.390.672.000	Rp	16.745.695.000	38%
2017		Rp	7.004.562.000	Rp	18.906.413.000	37%
2018		Rp	9.109.445.000	Rp	19.522.970.000	47%
2016	WSKT	Rp	1.813.068.617	Rp	61.425.181.722	3%
2017		Rp	4.201.572.491	Rp	97.895.760.839	4%
2018		Rp	4.619.567.706	Rp	124.391.581.624	4%

Lampiran 6
Output IBM SPSS Statistics 22 :

a. Statistik Deskriptif

Descriptive Statistics			
	Mean	Std. Deviation	N
Manajemen Laba (Y)	,01324074529	,076035879614	63
Leverage (X1)	43,24	16,859	63
Profitabilitas (X2)	12,79	11,037	63

b. Coefficients

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,036	,029		-1,254	,215		
Leverage (X1)	,001	,001	,125	1,009	,317	,995	1,005
Profitabilitas (X2)	,002	,001	,282	2,285	,126	,995	1,005

a. Dependent Variable: Manajemen Laba (Y)

c. Model Summary

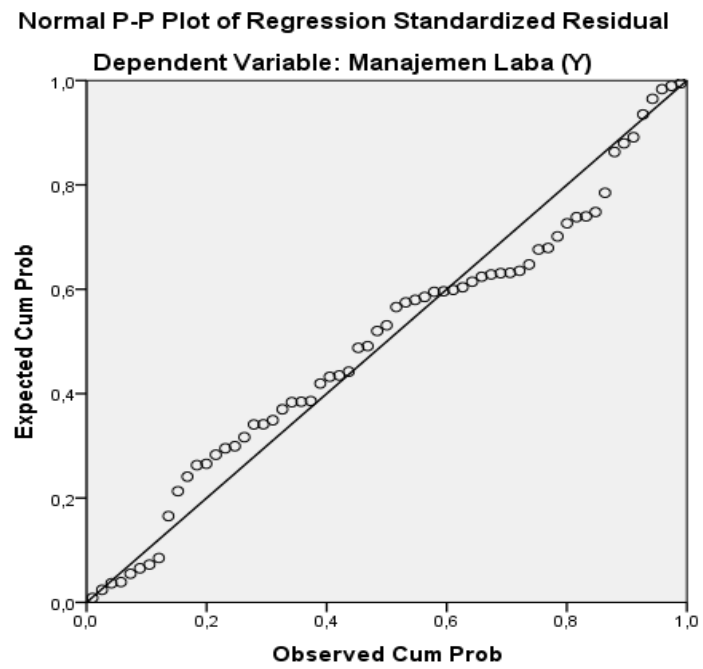
Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,300 ^a	,090	,060	,073724660508	1,752

a. Predictors: (Constant), Profitabilitas (X2), Leverage (X1)

b. Dependent Variable: Manajemen Laba (Y)

Lampiran 6
(Lanjutan Output IBM SPSS Statistics 22) :

d. Normal P-P Plot of Regression Standardized Residual





Terakreditasi 'A', AKUNTANSI, 3233/SK/BAN-PT/Akred/S/XI/2016
Terakreditasi 'A', MANAJEMEN, 2812/SK/BAN-PT/Akred/S/XI/2018



STIE MALANGKUÇEWARA
d/h ABM School of Economics

Penetapan Dosen Pembimbing Skripsi

Semester GASAL Tahun Akademik 2019/2020

Nomor : 1103/BAAK/X/2019

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

Nama : Drs. SUNARTO, Ak., MM., CA
Sebagai : Dosen Pembimbing 1
Nama : -
Sebagai : Dosen Pembimbing 2

Untuk mahasiswa berikut

Nama : RIZKY DARA FAUZIA
Nomor Pokok : A.2016.5.33975
Skripsi yang diajukan
Bidang Kajian : TEORI AKUNTANSI
Pokok Bahasan : EARNING MANAGEMENT / MANAJEMEN LABA
Tempat/Obyek : -
Judul Skripsi : -

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

Dikeluarkan di : Malang
Pada Tanggal : 06/10/2019
Ketua Program Studi Akuntansi,



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



STIE Malangkuçęwara

(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 :			
		Kons. Judul	/
			/
		Aca	/
		Kons Bab I - III	/
Bulan :			
		-	/
		-	/
		-	/
		-	/
Bulan :			
		Aca Bab I - III	/
Bulan :			
Bulan :			

Dosen Pembimbing 1

Dosen Pembimbing 2

Drs. Sunarto, Ak, MM, CA

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



STIE Malangkuçewara

(Accounting Business Management)

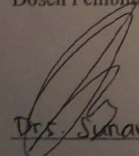
Jl. Terusan Candi Kalasan - Malang Telp. 0341-491813

KARTU BIMBINGAN SKRIPSI BAB IV s.d. BAB V

BLN/TGL	BAB	PERMASALAHAN	PARAF
		Bulan :	
		Krs Bab IV - V	
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		Bulan :	
		Bulan :	

Dosen Pembimbing 1

Dosen Pembimbing 2


Drs. Sunarto, Ak, MM, CA

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



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SURAT KETERANGAN

Nomor : 0427.3/BAAK—RESEARCH/VI/2020

Yang bertanda tangan dibawah ini Kepala Galeri Investasi BEI STIE Malangkuçewara Malang, menerangkan bahwa:

Nama : RIZKY DARA FAUZIA
NIM : A.2016.5.33975
Program Studi : AKUNTANSI
Perguruan Tinggi : STIE Malangkuçewara

telah melakukan riset di Galeri Investasi BEI STIE Malangkuçewara Malang untuk bahan penyusunan skripsi yang berjudul:

PENGARUH LEVERAGE DAN PROFITABILITAS TERHADAP MANAJEMEN LABA PADA PERUSAHAAN INDEKS LQ45 YANG TERDAFTAR DI BEI TAHUN 2016-2018
Demikian surat ini dibuat untuk dipergunakan sebagaimana mestinya.

Malang, 29 Juni 2020
Kepala Bagian Galeri Investasi
BEI STIE Malangkuçewara



Dra. Dwi Danesty Deccasari., MM
NIK-P3.M: 202.710.209