

## LAMPIRAN

### Lampiran 1

#### Daftar Sampel Perusahaan

No	Kode Emiten	Nama Perusahaan
1.	ANTM	PT. Aneka Tambang Tbk
2.	BBCA	PT. Bank Central Asia Tbk
3.	BMRI	PT. Bank Mandiri Tbk
4.	BBNI	PT. Bank Nasional Indonesia Tbk
5.	TLKM	PT. Telekomunikasi Indonesia Tbk
6.	TINS	PT. Timah Tbk
7.	JSMR	PT. Jasa Marga Tbk
8.	PTBA	PT. Bukit Asam Tbk
9.	NISP	PT. Bank OCBC NISP Tbk
10.	BBRI	PT. Bank Rakyat Indonesia Tbk
11.	BBTN	PT. Bank Tabungan Negara Tbk

### Lampiran 2

#### Data Skor CGPI

No.	Nama Perusahaan	KODE	2016	2017	2018
1	PT. Aneka Tambang Tbk.	ANTM	89.12	88.64	88.64
2	PT. Bank Central Asia Tbk.	BBCA	86.59	87.19	87.2
3	PT. Bank Mandiri Tbk.	BMRI	92.88	93.29	93.3
4	PT. Bank Negara Indonesia Tbk.	BBNI	87.46	87.73	87.74
5	PT. Telekomunikasi Indonesia Tbk.	TLKM	90.66	91.18	91.18
6	PT. Timah Tbk.	TINS	81.65	82.15	82.15
7	PT. Jasa Marga Tbk.	JSMR	85.47	85.59	85.81
8	PT. Bukit Asam Tbk.	PTBA	85.25	85.55	85.54
9	PT. Bank OCBC NISP Tbk.	NISP	86.52	86.85	86.85

10	PT. Bank Rakyat Indonesia Tbk.	BBRI	86.92	87.74	87.74
11	PT. Bank Tabungan Negara Tbk.	BBTN	87.65	86.59	86.59

a. Predictors: (Constant), PPE / A it-1, D REV/At-1

#### ANOVA<sup>b</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5773.741	3	1924.580	7.074	.001 <sup>a</sup>
	Residual	7890.091	29	272.072		
	Total	13663.833	32			

a. Predictors: (Constant), Leverage (X3), Pajak penghasilan (X1), GCG(X2)

b. Dependent Variable:

Manajemen Laba (Y)

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-182.816	82.434		-2.218	.035
	Pajak penghasilan (X1)	2.671E-6	.000	.377	2.515	.018
	GCG (X2)	2.134	.960	.335	2.224	.034
	Leverage (X3)	-2.399	.980	-.347	-2.447	.021

a. Dependent Variable: Manajemen Laba (Y)

### Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Pajak penghasilan (X1)	33	-825664.00	9817000.00	2807080.6061	2918699.86276
GCG (X2)	33	81.18	93.30	87.0609	3.23841
Leverage (X3)	33	.51	10.34	3.9803	2.98870
Manajemen Laba (Y)	33	-41.93	106.66	.9584	20.66385
Valid N (listwise)	33				

### X1 : Pajak Penghasilan

kode perusahaan	total aktiva		
	2016	2017	2018
ANTM	172.485,00	317.893,00	302.901,00
BBCA	5.206.919,00	5.837.593,00	4.801.937,00
BMRI	3.922.802,00	5.713.821,00	4.917.365,00
BBNI	2.892.709,00	3.394.795,00	2.873.340,00
TLKM	9.017.000,00	9.958.000,00	6.985.000,00
TINS	131.921,00	207.297,00	124.229,00
JSMR	846.625,00	1.156.796,00	(825.664,00)
PTBA	672.511,00	1.554.397,00	1.411.213,00
NISP	561.202,00	701.830,00	847.770,00
BBRI	7.745.779,00	7.977.823,00	3.549.434,00
BBTN	711.179,00	834.089,00	610.669,00

X3 : Leverage

kode perusahaan	leverage		
	2016	2017	2018
ANTM	0,63	0,62	0,72
BBCA	4,97	4,68	4,53
BMRI	5,38	5,22	5,25
BBNI	5,52	5,79	6,09
TLKM	0,70	0,77	0,93
TINS	0,69	0,96	1,15
JSMR	2,27	3,31	3,01
PTBA	0,76	0,59	0,51
NISP	6,08	6,06	6,11
BBRI	5,84	5,73	5,92
BBTN	10,20	10,34	10,02

**Lampiran 3**  
**Data Laporan Keuangan Perusahaan**

kode perusahaan	total aktiva		
	2016	2017	2018
ANTM	29.981.535.812,00	30.014.273.452,00	33.306.390.807,00
BBCA	676.738.753,00	750.319.671	759.850.844
BMRI	1.038.706.009,00	1.124.700.847	1.173.644.878
BBNI	603.031.880,00	709.330.084,00	699.899.736,00
TLKM	179.611,00	198,48	204,89
TINS	9.548.631,00	11.876.309,00	15.117.948,00
JSMR	53.500.322.659,00	79.192.772.790	82.418.600.790
PTBA	18.576.774,00	21.987.482	24.172.933,00
NISP	138.196.341,00	153.773.957	173.582.894
BBRI	1.003.644.426,00	1.126.248.442	1.296.898.292
BBTN	214.168.479,00	261.365.267	258.738.696

### Data Penjualan

kode perusahaan	penjualan		
	2016	2017	2018
ANTM	9.106.260.754,00	12.653.619.205,00	25.241.268.367,00
BBCA	40.079.090,00	13.503.146	1 4.675.984
BMRI	54.477.800,00	40.620.009	42.709.827
BBNI	43.768.439,00	4.067.447,00	4.598.452,00
TLKM	116.333,00	97,00	99,20
TINS	6.968.294,00	9.217.160,00	11.049.946,00
JSMR	16.661.402.998,00	35.092.196.191	36.974.074.686
PTBA	14.058.869,00	19.471.030	21.166.993,00
NISP	5.393.287,00	11.037.171	12.221.471
BBRI	94.787.989,00	24.394.376	26.230.575
BBTN	17.138.819,00	4.383.309	5.065.257

### Data Piutang

kode perusahaan	piutang		
	2016	2017	2018
ANTM	990.000.000,00	971.168.156,00	923.895.620,00
BBCA	8.207.469,00	8.506.983	8.506.983
BMRI	11.855.216,00	12.329.947	12.651.687
BBNI	393.000.000,00	459.801.473,00	455.973.839,00
TLKM	7.900,00	18.019,00	9.564,00
TINS	882.979,00	77.860,00	101.417,00
JSMR	8.280.000.000,00	11.547.364.164	5.550.282.214
PTBA	2.285.065,00	5.343.708	2.521.257,00
NISP	93.057.977,00	103.638.862	114.639.771
BBRI	17.748.943,00	5.693.425	4.775.208
BBTN	150.000.000,00	39.508.666,00	43.078.806,00

### Aktiva Tetap

kode perusahaan	aktiva tetap		
	2016	2017	2018
ANTM	12.959.000.000,00	14.092.994.799,00	20.128.155.732,00
BBCA	16.990.835,00	16.868.949	1 6.874.656
BMRI	44.736.920,00	36.618.753	36.743.017
BBNI	28.425.728,00	22.804.689,00	22.707.089,00
TLKM	114.498,00	130,17	139,34
TINS	2.221.103,00	2.462.393,00	3.085.182,00
JSMR	884.665.521,00	1.035.922.309	754.805.817
PTBA	6.087.746,00	6.199.299	6.547.586,00
NISP	2.987.170,00	3.012.979	3.510.679
BBRI	24.515.059	24.746.306	24.648.095
BBTN	6.557.532,00	258.738.696	4.848.334



### Laba Bersih

kode perusahaan	Laba Bersih		
	2016	2017	2018
ANTM	64.806.188,00	(54.895.325,00)	422.177.987,00
BBCA	20.632.281,00	4.988.752	5.508.527
BMRI	14.650.163,00	17.332.879	15.979.304
BBNI	11.410.916,00	943.354,00	(681.213,00)
TLKM	29.172,00	26,05	20,88
TINS	251.969,00	508.914,00	574.813,00
JSMR	1.803.054.456,00	2.093.656.062	2.036.491.035
PTBA	2.024.405,00	3.895.402	5.121.112,00
NISP	1.789.900,00	2.175.824	2.638.064
BBRI	26.227.991,00	6.659.611	7.422.010
BBTN	2.618.905,00	594,38	684,34

### Arus Kas Operasi

kode perusahaan	arus kas operasi		
	2016	2017	2018
ANTM	1.015.391.750,00	(2.079.743.358,00)	(1.338.990.831,00)
BBCA	45.667.484,00	81.968.961	79.767.237
BMRI	41.521.119,00	71.399.040	152.366.020
BBNI	15.422.131,00	10.436.677,00	(11.314.442,00)
TLKM	47.231,00	36,79	28,29
TINS	1.090.381,00	(148.667,00)	(1.420.759,00)
JSMR	2.245.042.812,00	4.356.185.866	4.356.185.866
PTBA	1.928.346,00	24.245.798	7.867.786,00
NISP	10.886.633,00	(397,45)	8.319.412
BBRI	21.770.833,00	(14.249.854)	(8.584.392)
BBTN	9.783.925,00	(12.863.709)	(17.123.224)

### Data Hutang

kode perusahaan	hutang		
	2016	2017	2018
ANTM	11.600.000.000,00	11.523.869.935,00	13.567.160.084,00
BBCA	561.000.000,00	614.940.262	6 19.280.303
BMRI	825.000.000,00	66.667.898	71.399.040
BBNI	493.000.000,00	24.339.962,00	27.543.132,00
TLKM	74.067,00	86,35	98,61
TINS	3.894.946,00	5.814.816,00	8.596.067,00
JSMR	37.200.000.000,00	60.833.333.269	62.219.614.991
PTBA	8.024.369,00	8.187.497	7.903.237,00
NISP	119.000.000,00	131.989.603	149.154.640
BBRI	857.000.000,00	958.900.948	958.606.454
BBTN	195.000.000,00	239.701.833,00	237.021.351,00

### Data Ekuitas

kode perusahaan	Ekuitas		
	2016	2017	2018
ANTM	18.409.000.000,00	18.490.403.517,00	19.739.230.723,00
BBCA	112.715.059,00	131.401.694	1 36.452.861
BMRI	153.369.723,00	170.006.132	176.277.019
BBNI	89.254.000,00	100.903.304,00	99.111.975,00
TLKM	105.544,00	112,13	106,29
TINS	5.653.685,00	6.061.493,00	6.521.881,00
JSMR	16.389.000.000,00	18.359.439.521	20.198.985.799
PTBA	10.552.405,00	13.799.985	16.269.696,00
NISP	19.506.576,00	21.784.354	24.428.254
BBRI	146.812.590,00	167.347.494	160.633.658

BBTN	19.130.536,00	21.663.434	21.717.345
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**Data Laba Sebelum Pajak**

kode perusahaan	laba sebelum pajak		
	2016	2017	2018
ANTM	237.000.000,00	454.396.524,00	1.265.501.806,00
BBCA	25.839.200,00	6.267.524	6.890.621
BMRI	18.572.965,00	19.838.997	23.617.773
BBNI	14.302.905,00	4.052.266,00	4.576.757,00
TLKM	38.189,00	34,64	27,67
TINS	414.970,00	716.211,00	766.482,00
JSMR	2.650.000.000,00	3.250.452.460	3.210.306.909
PTBA	2.696.916,00	6.067.783	6.799.056,00
NISP	2.351.102,00	2.877.654	3.485.834
BBRI	33.973.770,00	8.113.671	9.157.947

BBTN	3.330.084,00	784,41	874.000,00
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**Lampiran 4**  
**Hasil Pengolahan Data**

**Analisis Regresi**

**Linier**

**Berganda**

**Regression**

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Leverage (X3), Pajak penghasilan (X1), GCG (X2) <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba(Y)

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.650 <sup>a</sup>	.423	.363	16.49461

a. Predictors: (Constant),  
Leverage (X3), Pajak  
penghasilan (X1), GCG  
(X2)

#### ANOVA<sup>b</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	5773.741	3	1924.580	7.074	.001 <sup>a</sup>
	Residual	7890.091	29	272.072		
	Total	13663.833	32			

a. Predictors: (Constant), Leverage (X3), Pajak penghasilan (X1), GCG(X2)  
b. Dependent Variable:  
Manajemen Laba (Y)

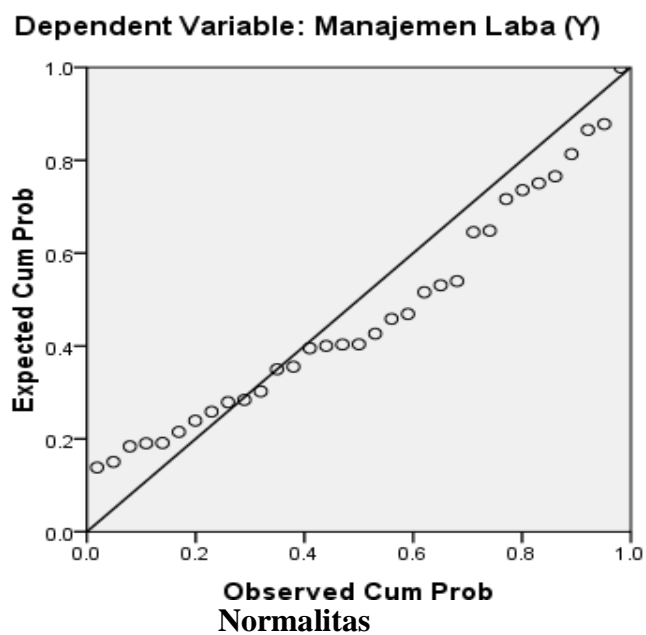
#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-182.816	82.434		-2.218	.035

Pajak penghasilan (X1)	2.671E-6	.000	.377	2.515	.018
GCG (X2)	2.134	.960	.335	2.224	.034
Leverage (X3)	-2.399	.980	-.347	-2.447	.021

a. Dependent Variable: Manajemen Laba (Y)

**Uji**  
**Normal P-P Plot of Regression Standardized Residual**



**One-Sample Kolmogorov-Smirnov Test**

		Unstandardize dResidual
N		33
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	15.70239947



Most Extreme Differences	Absolute Positive	.155
	Negative	-.127
Kolmogorov-Smirnov Z		.892
Asymp. Sig.(2-tailed)		.404
a. Test distribution is Normal.		

### Uji Autokorelasi Model Summary<sup>b</sup>

Model	Durbin-Watson
1	1.806 <sup>a</sup>

a. Predictors:

(Constant),

Leverage (X3),

Pajak

penghasilan

(X1),GCG

(X2)

b. Dependent Variable: Manajemen Laba(Y)

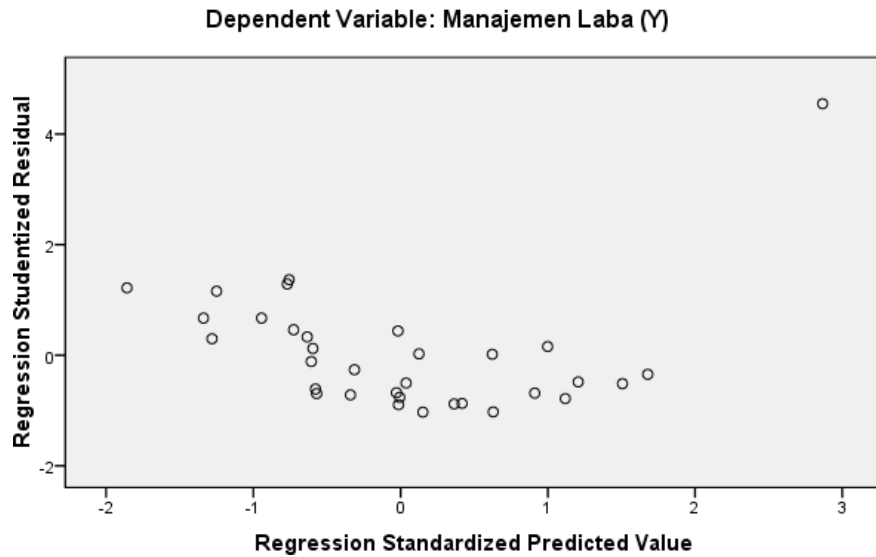
### Uji Multikolinieritas Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	Pajak penghasilan (X1)	.885	1.130
	GCG (X2)	.880	1.136
	Leverage (X3)	.990	1.010

a. Dependent Variable: Manajemen Laba (Y)

### Uji Heterokedastisitas Dengan PLOT

Scatterplot



### Uji Heterokedastisitas Dengan uji Glejser


#### Coefficientsa

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-81.878	51.281		-1.597	.121
	Pajak penghasilan (X1)	1.230E-6	.000	.317	1.862	.073
	GCG (X2)	1.042	.597	.298	1.745	.092
	Leverage (X3)	-.391	.610	-.103	-.641	.527

a. Dependent Variable: absut

**Lampiran 5**  
**Bukti Bimbingan**

Print Log Bimbingan Skripsi http://202.155.107.24/~abm/pdf/PrintLogBimbi...



**STIE (Sekolah Tinggi Ilmu Ekonomi) Malang**

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verification:  
2020-10-12 08:34:47  
bbc6e0d

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## Log Bimbingan Skripsi

Nama Mahasiswa : MOH. ALI SA'DI  
NPK : A.2016.1.33674  
Nama Dosen : Drs.SUNARTO, Ak., MM., CA  
NIK : 202.710.083

No.	Tahap	Tanggal	Keterangan	September 2020
1	2	21-09-2020	Lancar	
2	1	21-09-2020	Lanca	

*Keterangan: Tahap 1 (Bab 1-3) dan Tahap 2 (Bab 4-5)*