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LAMPIRAN 1:

DATA PERUSAHAAN PERBANKAN

2007 - 2012



DATA PERUSAHAAN PERBANKAN 2007

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	INPC	Bank Artha Graha
3	BBKP	Bank Bukopin
4	BNBA	Bank Bumi Artha
5	BABP	Bank Bumi Putera
6	BACA	Bank Capital Indonesia
7	BBCA	Bank Central Asia
8	BCIC	Bank Capital Ind.
9	BDMN	Bank Danamon
10	BAEK	Bank Ekonomi Raharja
11	BEKS	Bank Eksekutif Internasional
12	SDRA	Bank Himpunan Saudara
13	BNII	Bank Internasional Indonesia
14	BKSW	Bank Kesawan
15	LPBN	Bank Lippo
16	BMRI	Bank Mandiri
17	MAYA	Bank Mayapada
18	MEGA	Bank Mega
19	BBNI	Bank Negara Indonesia
20	BNGA	Bank CIMB Niaga
21	BBNP	Bank Nusantara Parahyangan
22	NISP	Bank OCBC NISP
23	PNBN	Bank Pan Ind
24	BNLI	Bank Permata
25	BBRI	Bank Republik Indonesia
26	BSWD	Bank Swadesi
27	BTPN	Bank Tabungan Pensiun Nasional
28	BBIA	Bank UOB Buana
29	BVIC	Bank Victoria Int
30	MCOR	Bank Windu Kentjana

DATAPERUSAHAAN PERBANKAN 2008

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	INPC	Bank Artha Graha
3	BBKP	Bank Bukopin
4	BNBA	Bank Bumi Artha
5	BABP	Bank Bumi Putera
6	BACA	Bank Capital Indonesia
7	BBCA	Bank Central Asia
8	BCIC	Bank Capital Ind.
9	BDMN	Bank Danamon
10	BAEK	Bank Ekonomi Raharja
11	BEKS	Bank Eksekutif Internasional
12	SDRA	Bank Himpunan Saudara
13	BNII	Bank Internasional Indonesia
14	BKSW	Bank Kesawan
15	BMRI	Bank Mandiri
16	MAYA	Bank Mayapada
17	MEGA	Bank Mega
18	BBNI	Bank Negara Indonesia
19	BNGA	Bank CIMB Niaga
20	BBNP	Bank Nusantara Parahyangan
21	NISP	Bank OCBC NISP
22	PNBN	Bank Pan Ind
23	BNLI	Bank Permata
24	BBRI	Bank Republik Indonesia
25	BSWD	Bank Swadesi
26	BTPN	Bank Tabungan Pensiun Nasional
27	BVIC	Bank Victoria Int
28	MCOR	Bank Windu Kentjana

DATAPERUSAHAAN PERBANKAN 2009

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	INPC	Bank Artha Graha
3	BBKP	Bank Bukopin
4	BNBA	Bank Bumi Artha
5	BABP	Bank Bumi Putera
6	BACA	Bank Capital Indonesia
7	BBCA	Bank Central Asia
8	BNGA	Bank CIMB Niaga
9	BDMN	Bank Danamon
10	BAEK	Bank Ekonomi Raharja
11	BEKS	Bank Eksekutif Internasional
12	SDRA	Bank Himpunan Saudara
13	BNII	Bank Internasional Indonesia
14	BKSW	Bank Kesawan
15	BMRI	Bank Mandiri
16	MAYA	Bank Mayapada
17	MEGA	Bank Mega
18	BBNI	Bank Negara Indonesia
19	BBNP	Bank Nusantara Parahyangan
20	NISP	Bank OCBC NISP
21	PNBN	Bank Pan Ind
22	BNLI	Bank Permata
23	BBRI	Bank Republik Indonesia
24	BSWD	Bank Swadesi
25	BTN	Bank Tabungan Negara
26	BTPN	Bank Tabungan Pensiun Nasional
27	BVIC	Bank Victoria Int
28	MCOR	Bank Windu Kentjana

DATA PERUSAHAAN 2010

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	INPC	Bank Artha Graha
3	BBKP	Bank Bukopin
4	BNBA	Bank Bumi Artha
5	BABP	Bank Bumi Putera
6	BACA	Bank Capital Indonesia
7	BBCA	Bank Central Asia
8	BCIC	Bank Capital Ind.
9	BDMN	Bank Danamon
10	BAEK	Bank Ekonomi Raharja
11	BEKS	Bank Eksekutif Internasional
12	SDRA	Bank Himpunan Saudara
13	BNII	Bank Internasional Indonesia
14	BKSW	Bank Kesawan
15	BMRI	Bank Mandiri
16	MAYA	Bank Mayapada
17	MEGA	Bank Mega
18	BBNI	Bank Negara Indonesia
19	BNGA	Bank CIMB Niaga
20	BBNP	Bank Nusantara Parahyangan
21	NISP	Bank OCBC NISP
22	PNBN	Bank Pan Ind
23	BNLI	Bank Permata
24	BBRI	Bank Republik Indonesia
25	BSWD	Bank Swadesi
26	BTPN	Bank Tabungan Pensiun Nasional
27	BVIC	Bank Victoria Int
28	MCOR	Bank Windu Kentjana
29	BSIM	Bank Sinarmas
30	BJBR	Bank Jawa Barat
31	BBTN	Bank Tabungan Negara

DATA PERUSAHAAN 2011

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	INPC	Bank Artha Graha
3	BBKP	Bank Bukopin
4	BNBA	Bank Bumi Artha
5	BABP	Bank Bumi Putera
6	BACA	Bank Capital Indonesia
7	BBCA	Bank Central Asia
8	BBTN	Bank Tabungan Negara
9	BDMN	Bank Danamon
10	BAEK	Bank Ekonomi Raharja
11	BEKS	Bank Eksekutif Internasional
12	SDRA	Bank Himpunan Saudara
13	BNII	Bank Internasional Indonesia
14	BMRI	Bank Mandiri
15	MAYA	Bank Mayapada
16	MEGA	Bank Mega
17	BBNI	Bank Negara Indonesia
18	BNGA	Bank CIMB Niaga
19	BBNP	Bank Nusantara Parahyangan
20	NISP	Bank OCBC NISP
21	PNBN	Bank Pan Ind
22	BNLI	Bank Permata
23	BBRI	Bank Republik Indonesia
24	BSWD	Bank Swadesi
25	BTPN	Bank Tabungan Pensiun Nasional
26	BVIC	Bank Victoria Int
27	MCOR	Bank Windu Kentjana

DATA PERUSAHAAN 2012

NO	KODE	NAMA
1	AGRO	Bank Agroniaga
2	BAEK	Bank Ekonomi Raharja
3	BBCA	Bank Central Asia
4	BBKP	Bank Bukopin
5	BBNI	Bank Negara Indonesia
6	BBNP	Bank Nusantara Parahyangan
7	BBRI	Bank Republik Indonesia
8	BBTN	Bank Tabungan Negara
9	BDMN	Bank Danamon
10	BEKS	Bank Eksekutif Internasional
11	BMRI	Bank Mandiri
12	BNGA	Bank Niaga
13	BNII	Bank Internasional Indonesia
14	BNLI	Bank Permata
15	BSWD	Bank Swadesi
16	BTPN	Bank Tabungan Pensiun Nasional
17	BVIC	Bank Victoria Int
18	MAYA	Bank Maya
19	MCOR	Bank Windu Kentjana
20	MEGA	Bank Mega
21	NISP	Bank OSBC NISP
22	PNBN	Bank Pan Ind
23	SDRA	Bank Himpunan Saudara

LAMPIRAN 2 :

DATA VARIABEL

2007 - 2012



DATA VARIABEL 2007

No	Emiten	REC _{it}	REC _{it-1}	ΔREC _{it}	PPE _{it}	TA _{it}	TA _{it-1}	SAL _{it}	SAL _{it-1}	ΔSAL _{it}	NI	CFFO
1	BACA	13.106	2.608	10.498	49.157	1.203.443	417.644	82.138	19.354	62.784	12.223	-37.777
2	BBCA	3.684.985	2.774.271	910.714	2.264.841	218.005.008	176.798.726	16.327.398	17.128.225	-800.827	4.489.252	8.806.087
3	BDMN	2.991.366	2.532.419	458.947	1.538.878	89.409.827	82.072.687	13.471.200	11.955.723	1.515.477	2.116.915	-4.925.871
4	BAEK	127.501	115.716	11.785	93.124	15.641.815	14.331.508	1.331.336	1.498.189	-166.853	192.751	-458.718
5	NISP	908.765	461.693	447.072	729.765	28.969.069	24.205.990	2.623.282	2.540.496	82.786	250.084	-1.075.825
6	BSWD	22.136	2.143	19.993	16.018	1.167.744	972.475	104.457	115.519	-11.062	8.486	23.634
7	BBIA	81.659	87.466	-5.807	349.263	18.260.086	16.856.118	1.836.772	2.183.721	-346.949	420.302	-1.125.418
8	MCOR	2.498	17.345	-14.847	21.814	1.402.568	1.028.855	101.444	81.365	20.079	11.239	1.328

No.	Emiten	TAC _{it}	TAC _{it} /TA _{it-1}	1/TA _{it-1}	ΔSAL _{it} /TA _{it-1}	PPE _{it} /TA _{it-1}	b1	1/TA _{it-1}	b2	(ΔSAL _{it} -ΔREC _{it})/TA _{it-1}
1	BACA	50.000	0,119719187	2,39438E-06	0,150328988	0,117700721	-56455,6695	2,39438E-06	-0,00619	0,125192748
2	BBCA	-4.316.835	-0,02441666	5,65615E-09	-0,004529597	0,012810279	-56455,6695	5,65615E-09	-0,00619	-0,009680732
3	BDMN	7.042.786	0,085811568	1,21843E-08	0,018465059	0,018750184	-56455,6695	1,21843E-08	-0,00619	0,012873101
4	BAEK	651.469	0,045457114	6,97763E-08	-0,01164239	0,006497851	-56455,6695	6,97763E-08	-0,00619	-0,012464704
5	NISP	1.325.909	0,05477607	4,13121E-08	0,003420063	0,030148116	-56455,6695	4,13121E-08	-0,00619	-0,015049415
6	BSWD	-15.148	-0,01557675	1,0283E-06	-0,0113751	0,016471375	-56455,6695	1,0283E-06	-0,00619	-0,031933983
7	BBIA	1.545.720	0,091700829	5,93256E-08	-0,020582972	0,020720251	-56455,6695	5,93256E-08	-0,00619	-0,020238468
8	MCOR	9.911	0,009633039	9,71954E-07	0,01951587	0,02120221	-56455,6695	9,71954E-07	-0,00619	0,033946474

No.	Emiten	b3	PPEit/TAit-1	NDAit	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BACA	2,038339	0,117700721	0,103963	0,01575	0,01575	0,3333	ADA	1	0,6239	0,1397
2	BBCA	2,038339	0,012810279	0,025852	-0,05027	0,05027	0,0060	ADA	1	0,0037	0,5115
3	BDMN	2,038339	0,018750184	0,037452	0,04836	0,04836	0,5714	TIDAK ADA	0	0,0006	0,7292
4	BAEK	2,038339	0,006497851	0,009383	0,036074	0,03607	0,6666	ADA	1	0,0666	0,8616
5	NISP	2,038339	0,030148116	0,059213	-0,00444	0,00444	0,5000	ADA	1	0,0007	0,7957
6	BSWD	2,038339	0,016471375	-0,02428	0,008705	0,008705	0,5000	ADA	1	0,0161	0,9309
7	BBIA	2,038339	0,020720251	0,039011	0,05269	0,05269	0,2000	ADA	1	0,0061	0,8788
8	MCOR	2,038339	0,02120221	-0,01187	0,021498	0,021498	0,5000	ADA	1	0,2715	0,0591

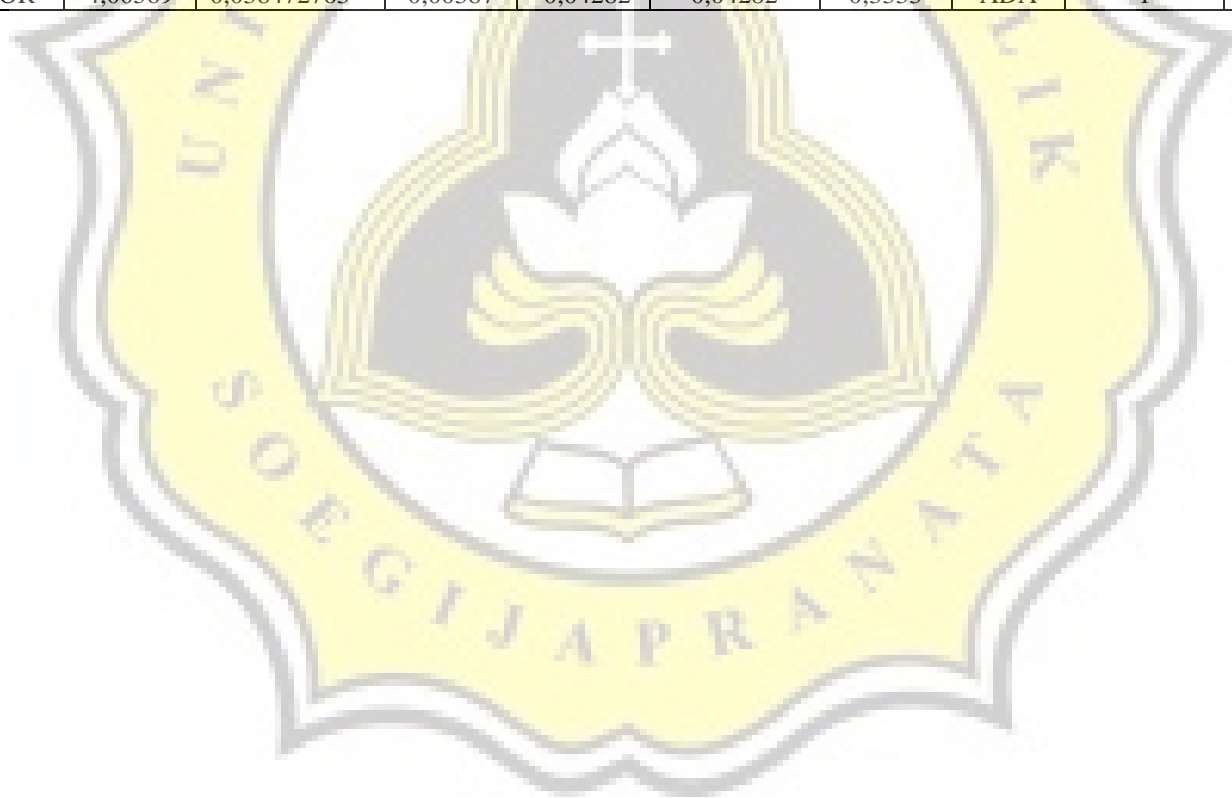


DATA VARIABEL 2008

No.	Emiten	REC _{it}	REC _{it-1}	ΔREC _{it}	PPE _{it}	TA _{it}	TA _{it-1}	SAL _{it}	SAL _{it-1}	ΔSAL _{it}	NI	CFFO
1	BCI	17.119	13.106	4.013	73.887	1.703.769	1.203.443	174.954	82.138	92.816	12.100	-165.810
2	BBCA	5.663.498	3.684.985	1.978.513	2.644.785	245.569.856	218.005.008	19.301.181	16.327.398	2.973.783	5.776.139	-1.743.764
3	BDMN	5.538.570	3.912.523	1.626.047	1.905.034	107.268.363	89.409.827	16.118.989	13.490.011	2.628.978	1.530.022	3.116.534
4	BAEK	150.731	127.501	23.230	106.252	18.211.454	15.641.815	1.536.199	1.331.336	204.863	261.802	-238.653
5	SDRA	22.644	16.923	5.721	36.317	1.977.150	1.463.045	302.924	215.732	87.192	37.657	77.146
6	NISP	1.064.422	909.601	154.821	777.518	34.245.838	28.969.069	2.785.731	2.623.282	162.449	316.922	4.857.769
7	BSWD	4.553	22.136	-17.583	14.201	1.359.880	1.167.744	126.819	104.457	22.362	19.221	-337.621
8	BTPN	165.408	161.276	4.132	332.702	13.697.461	10.580.048	2.387.998	1.684.337	703.661	378.886	215.663
9	MCOR	9.186	3.741	5.445	77.252	2.094.665	2.007.966	204.737	165.396	39.341	3.651	97.402

No.	Emiten	TAC _{it}	TAC _{it} /TA _{it-1}	1/TA _{it-1}	ΔSAL _{it} /TA _{it-1}	PPE _{it} /TA _{it-1}	b1	1/TA _{it-1}	b2	(ΔSAL _{it} -ΔREC _{it})/TA _{it-1}
1	BCI	177.910	0,147834172	8,30949E-07	0,077125381	0,061396344	267120,37	8,30949E-07	1,019564	0,073790782
2	BBCA	7.519.903	0,034494175	4,58705E-09	0,013640893	0,012131763	267120,37	4,58705E-09	1,019564	0,004565354
3	BDMN	-1.586.512	-0,01774427	1,11845E-08	0,029403681	0,021306763	267120,37	1,11845E-08	1,019564	0,011217235
4	BAEK	500.455	0,031994689	6,39312E-08	0,013097137	0,006792818	267120,37	6,39312E-08	1,019564	0,011612016
5	SDRA	-39.489	-0,02699097	6,83506E-07	0,059596253	0,024822887	267120,37	6,83506E-07	1,019564	0,055685915
6	NISP	-4.540.847	-0,15674812	3,45196E-08	0,005607671	0,026839592	267120,37	3,45196E-08	1,019564	0,000263315
7	BSWD	356.842	0,305582388	8,56352E-07	0,019149745	0,012161056	267120,37	8,56352E-07	1,019564	0,034206984
8	BTPN	163.223	0,015427435	9,45175E-08	0,066508299	0,031446171	267120,37	9,45175E-08	1,019564	0,066117753
9	MCOR	-93.751	-0,04668954	4,98016E-07	0,019592463	0,038472763	267120,37	4,98016E-07	1,019564	0,016880764

No.	Emiten	b3	PPEit/TAit-1	NDAit	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BCI	-4,00569	0,061396344	0,051263	0,096571	0,096571	0,6666	ADA	1	0,6510	0,0557
2	BBCA	-4,00569	0,012131763	-0,04272	0,07721	0,07721	0,6000	ADA	1	0,0033	0,5115
3	BDMN	-4,00569	0,021306763	-0,07092	0,05318	0,05318	0,5000	ADA	1	0,0090	0,6787
4	BAEK	-4,00569	0,006792818	0,001707	0,030288	0,030288	0,6666	ADA	1	0,0609	0,7744
5	SDRA	-4,00569	0,024822887	0,139921	-0,16691	0,16691	1,0000	ADA	1	0,0042	0,1136
6	NISP	-4,00569	0,026839592	-0,09802	-0,05873	0,05873	0,5000	ADA	1	0,0002	0,8190
7	BSWD	-4,00569	0,012161056	0,214912	0,090671	0,090671	0,5000	ADA	1	0,0161	0,9312
8	BTPN	-4,00569	0,031446171	-0,0333	0,048732	0,048732	0,5000	ADA	1	0,0034	0,7762
9	MCOR	-4,00569	0,038472763	-0,00387	-0,04282	0,04282	0,3333	ADA	1	0,0021	0,4211



DATA VARIABEL 2009

No.	Emiten	REC _{it}	REC _{it-1}	ΔREC _{it}	PPE _{it}	TA _{it}	TA _{it-1}	SAL _{it}	SAL _{it-1}	ΔSAL _{it}	NI	CFFO
1	BACA	25.229	17.119	8.110	87.631	3.459.181	1.703.769	239.507	174.954	64.553	22.439	-108.442
2	BBCA	5.166.159	5.663.498	-497.339	2.971.269	282.392.294	245.569.856	22.931.153	19.301.181	3.629.972	6.807.242	-18.660.401
3	BDMN	4.114.920	4.507.010	-392.090	1.802.274	98.597.953	107.268.363	17.666.110	16.118.989	1.547.121	1.532.533	-1.098.934
4	SDRA	24.983	17.583	7.400	38.284	2.403.695	1.977.150	343.023	302.924	40.099	35.645	160.023
5	NISP	1.085.001	1.475.642	-390.641	804.333	37.052.596	34.245.838	3.367.537	2.785.731	581.806	435.865	-2.778.056
6	BSWD	5.792	4.553	1.239	13.485	1.537.377	1.359.880	159.217	126.819	32.398	36.950	237.598
7	BTPN	249.708	165.408	84.300	361.002	22.272.246	13.697.461	3.607.548	2.387.577	1.219.971	420.423	-84.589
8	BVIC	120.603	47.280	73.323	162.745	7.359.018	5.625.107	623.128	523.425	99.703	46.239	36.735
9	MCOR	25.414	9.186	16.228	116.690	2.798.874	2.094.665	252.744	204.737	48.007	16.069	53.806

No.	Emiten	TAC _{it}	TAC _{it} /TA _{it-1}	1/TA _{it-1}	ΔSAL _{it} /TA _{it-1}	PPE _{it} /TA _{it-1}	b1	1/TA _{it-1}	b2	(ΔSAL _{it} -ΔREC _{it})/TA _{it-1}
1	BACA	130.881	0,076818512	5,86934E-07	0,037888352	0,051433616	-237777,03	5,86934E-07	-0,14346	0,033128317
2	BBCA	25.467.643	0,103708344	4,07216E-09	0,014781831	0,012099486	-237777,03	4,07216E-09	-0,14346	0,016807075
3	BDMN	2.631.467	0,024531623	9,32241E-09	0,014422901	0,016801543	-237777,03	9,32241E-09	-0,14346	0,018078126
4	SDRA	-124.378	-0,06290772	5,05779E-07	0,020281213	0,019363225	-237777,03	5,05779E-07	-0,14346	0,016538452
5	NISP	3.213.921	0,093848514	2,92006E-08	0,016989101	0,023487029	-237777,03	2,92006E-08	-0,14346	0,028396064
6	BSWD	-200.648	-0,14754831	7,35359E-07	0,023824161	0,009916316	-237777,03	7,35359E-07	-0,14346	0,022913051
7	BTPN	505.012	0,036869023	7,30062E-08	0,089065484	0,026355395	-237777,03	7,30062E-08	-0,14346	0,082911059
8	BVIC	9.504	0,001689568	1,77774E-07	0,017724641	0,028931894	-237777,03	1,77774E-07	-0,14346	0,004689689
9	MCOR	-37.737	-0,01801577	4,77403E-07	0,022918701	0,055708192	-237777,03	4,77403E-07	-0,14346	0,0151714

No.	Emiten	b3	PPEit/TAit-1	NDait	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BACA	2,354307	0,051433616	-0,02322	0,10004	0,10004	0,6666	ADA	1	0,2170	0,6137
2	BBCA	2,354307	0,012099486	0,025107	0,078602	0,078602	0,6000	ADA	1	0,0030	0,4771
3	BDMN	2,354307	0,016801543	0,034746	-0,01021	0,01021	0,5000	ADA	1	0,0016	0,6763
4	SDRA	2,354307	0,019363225	-0,07705	0,01414	0,01414	1,0000	ADA	1	0,0011	0,1040
5	NISP	2,354307	0,023487029	0,044279	0,04957	0,04957	0,5000	ADA	1	0,0002	0,8190
6	BSWD	2,354307	0,009916316	-0,15479	0,007244	0,007244	0,5000	ADA	1	0,0161	0,9312
7	BTPN	2,354307	0,026355395	0,032795	0,004074	0,004074	0,5000	ADA	1	0,0082	0,7161
8	BVIC	2,354307	0,028931894	0,025171	-0,02348	0,02348	0,6666	ADA	1	0,1714	0,5516
9	MCOR	2,354307	0,055708192	0,015462	-0,03348	0,03348	0,2500	ADA	1	0,0021	0,4232



DATA VARIABEL 2010

No.	Emiten	RECit	RECit-1	ΔRECit	PPEit	TAit	TAit-1	SALit	SALit-1	ΔSALit	NI	CFFO
1	BBCA	6.705.828	5.169.046	1.536.782	3.406.957	324.419.069	282.392.324	20.660.602	22.932.906	-2.272.304	8.479.273	2.711.962
2	BDMN	7.673.747	4.114.920	3.558.827	1.771.489	118.206.573	98.597.953	9.908.450	9.461.961	446.489	2.883.468	-2.962.519
3	BJBR	222.466	192.788	29.678	549.014	43.445.700	32.410.329	4.894.312	3.944.548	949.764	890.171	5.391.250
4	BSIM	47.353	44.008	3.345	227.977	11.232.179	8.036.015	916.108	782.390	133.718	101.806	698.515
5	BSWD	2.827	854	1.973	16.204	1.570.331	1.537.377	167.356	159.217	8.139	35.092	-44.080
6	BTPN	371.029	249.708	121.321	365.601	34.522.573	22.272.246	5.604.781	3.607.548	1.997.233	836.819	-765.998
7	BVIC	110.776	120.603	-9.827	146.427	10.304.852	7.359.018	726.442	623.128	103.314	106.801	427.705
8	NISP	709.690	620.624	89.066	827.186	44.474.822	37.052.596	3.331.821	3.367.537	-35.716	320.986	-2.088.338
9	SDRA	29.853	24.983	4.870	60.448	3.245.762	2.403.695	452.514	343.023	109.491	59.940	64.018
10	MCOR	14.078	25.414	-11.336	141.794	4.354.460	2.798.874	337.211	252.744	84.467	28.293	184.366

No.	Emiten	TACit	TACit/TAit-1	1/TAit-1	ΔSALit/TAit-1	PPEit/TAit-1	b1	1/TAit-1	b2	(ΔSALit-ΔRECit)/TAit-1
1	BBCA	5.767.311	0,020423045	3,54117E-09	-0,008046621	0,012064623	39380,24	3,54117E-09	0,154844	-0,013488632
2	BDMN	5.845.987	0,05929116	1,01422E-08	0,00452838	0,017966793	39380,24	1,01422E-08	0,154844	-0,031565949
3	BJBR	-4.501.079	-0,13887792	3,08544E-08	0,029304362	0,016939476	39380,24	3,08544E-08	0,154844	0,028388666
4	BSIM	-596.709	-0,07425434	1,2444E-07	0,01663984	0,028369409	39380,24	1,2444E-07	0,154844	0,016223588
5	BSWD	79.172	0,051498104	6,50459E-07	0,005294082	0,01054003	39380,24	6,50459E-07	0,154844	0,004010727
6	BTPN	1.602.817	0,071964767	4,48989E-08	0,089673623	0,016415093	39380,24	4,48989E-08	0,154844	0,08422644
7	BVIC	-320.904	-0,04360691	1,35888E-07	0,014039101	0,019897628	39380,24	1,35888E-07	0,154844	0,01537447
8	NISP	2.409.324	0,065024432	2,69887E-08	-0,000963927	0,022324644	39380,24	2,69887E-08	0,154844	-0,003367699
9	SDRA	-4.078	-0,00169655	4,16026E-07	0,04555112	0,025147949	39380,24	4,16026E-07	0,154844	0,043525073
10	MCOR	-156.073	-0,05576278	3,57287E-07	0,030178922	0,050661087	39380,24	3,57287E-07	0,154844	0,034229122

No.	Emiten	b3	PPEit/TAit-1	NDAit	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BBCA	-2,475708	0,012064623	-0,031818	0,05224071	0,05224071	0,6000	ADA	1	0,0029	0,4771
2	BDMN	-2,475708	0,017966793	-0,048969	0,10826009	0,10826009	0,5714	ADA	1	0,0016	0,6769
3	BJBR	-2,475708	0,016939476	-0,036326	-0,1025516	0,1025516	0,6000	ADA	1	0,0013	0,7500
4	BSIM	-2,475708	0,028369409	-0,062822	-0,0114325	0,0114325	0,6666	ADA	1	0,0001	0,7803
5	BSWD	-2,475708	0,01054003	0,0001422	0,0513559	0,0513559	0,6000	ADA	1	0,0161	0,9312
6	BTPN	-2,475708	0,016415093	-0,025829	0,09779367	0,09779367	0,5000	ADA	1	0,0085	0,5968
7	BVIC	-2,475708	0,019897628	-0,041529	-0,0020781	0,0020781	0,6666	ADA	1	0,1610	0,4874
8	NISP	-2,475708	0,022324644	-0,054728	0,11975239	0,11975239	0,5000	ADA	1	0,0002	0,8190
9	SDRA	-2,475708	0,025147949	-0,039136	0,03743963	0,03743963	1,0000	ADA	1	0,0075	0,1103
10	MCOR	-2,475708	0,050661087	-0,106052	0,0502891	0,0502891	0,3333	TIDAK ADA	0	0,0142	0,1910



DATA VARIABEL 2011

No.	Emiten	REC _{it}	REC _{it-1}	ΔREC _{it}	PPE _{it}	TA _{it}	TA _{it-1}	SAL _{it}	SAL _{it-1}	ΔSAL _{it}	NI	CFFO
1	BACA	19.382	71.095	-51.713	139.537	4.694.939	4.399.405	385.805	343.230	42.575	27.807	-290.191
2	BBCA	8.918.253	6.705.828	2.212.425	4.144.659	381.908.353	324.419.069	16.836.695	12.936.828	3.899.867	10.817.798	-37.228.553
3	BBKP	40.005.926	29.444.997	10.560.929	624.507	57.183.463	47.489.366	4.617.461	3.832.626	784.835	741.748	-3.205.341
4	BDMN	14.965.209	7.673.747	7.291.462	1.898.695	141.934.432	118.206.573	16.882.491	14.417.745	2.464.746	3.449.033	-8.762.571
5	BSWD	25.310	2.827	22.483	18.345	2.080.427	1.570.331	177.633	167.356	10.277	48.072	145.819
6	BTPN	439.688	371.029	68.659	470.850	46.651.141	34.552.573	7.465.651	5.604.781	1.860.870	1.400.063	-1.544.298
7	BVIC	5.634.277	3.297.995	2.336.282	158.518	11.802.562	10.304.852	850.905	726.442	124.463	187.402	-323.555
8	MCOR	18.332	14.078	4.254	121.342	6.452.794	4.354.460	490.312	337.211	153.101	36.214	380.888
9	NISP	1.361.391	1.023.978	337.413	835.414	59.834.397	50.141.559	4.187.166	3.634.389	552.777	752.654	1.907.891
10	SDRA	42.536	30.642	11.894	120.996	5.085.762	3.245.762	585.141	444.148	140.993	90.043	695.282

No.	Emiten	TAC _{it}	TACit/TAit-1	1/TAit-1	ΔSALit/TAit-1	PPEit/TAit-1	b1	1/TAit-1	b2	(ΔSALit-ΔRECit)/TAit-1
1	BACA	317.998	0,072282047	2,27303E-07	0,009677445	0,031717244	-291190,863	2,27303E-07	-1,54163	0,021431989
2	BBCA	48.046.351	0,148099651	3,08243E-09	0,012021078	0,012775633	-291190,863	3,08243E-09	-1,54163	0,005201427
3	BBKP	3.947.089	0,083115218	2,10573E-08	0,016526542	0,01315046	-291190,863	2,10573E-08	-1,54163	-0,205858592
4	BDMN	12.211.604	0,103307318	8,45977E-09	0,020851176	0,016062516	-291190,863	8,45977E-09	-1,54163	-0,04083289
5	BSWD	-97.747	-0,06224611	6,36808E-07	0,00654448	0,01168225	-291190,863	6,36808E-07	-1,54163	-0,007772884
6	BTPN	2.944.361	0,085213943	2,89414E-08	0,053856192	0,01362706	-291190,863	2,89414E-08	-1,54163	0,051869104
7	BVIC	510.957	0,049584118	9,70417E-08	0,012078097	0,015382851	-291190,863	9,70417E-08	-1,54163	-0,214638599
8	MCOR	-344.674	-0,07915425	2,2965E-07	0,035159584	0,027866142	-291190,863	2,2965E-07	-1,54163	0,034182654
9	NISP	-1.155.237	-0,02303951	1,99435E-08	0,011024328	0,016661109	-291190,863	1,99435E-08	-1,54163	0,00429512
10	SDRA	-605.239	-0,18647054	3,08094E-07	0,043439106	0,037278149	-291190,863	3,08094E-07	-1,54163	0,039774635

No.	Emiten	b3	PPEit/TAit-1	NDAit	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BACA	-4,28772	0,031717244	-0,23522	0,307506	0,307506	0,6666	ADA	1	0,0487	0,5654
2	BBCA	-4,28772	0,012775633	-0,06369	0,211794	0,211794	0,6000	ADA	1	0,0027	0,4715
3	BBKP	-4,28772	0,01315046	0,254841	-0,17173	0,17173	0,5000	ADA	1	0,0020	0,6086
4	BDMN	-4,28772	0,016062516	-0,00839	0,111693	0,111693	0,5000	ADA	1	0,0027	0,7357
5	BSWD	-4,28772	0,01168225	-0,22354	0,161294	0,161294	0,6000	ADA	1	0,0161	0,9312
6	BTPN	-4,28772	0,01362706	-0,14682	0,232034	0,232034	0,5000	ADA	1	0,0086	0,5968
7	BVIC	-4,28772	0,015382851	0,236679	-0,18709	0,18709	0,6666	ADA	1	0,1347	0,5397
8	MCOR	-4,28772	0,027866142	-0,23905	0,159897	0,159897	0,3300	TIDAK ADA	0	0,0152	0,1910
9	NISP	-4,28772	0,016661109	-0,08387	0,060828	0,060828	0,5714	ADA	1	0,0001	0,8506
10	SDRA	-4,28772	0,037278149	-0,31087	0,124405	0,124405	0,5000	ADA	1	0,0075	0,1103



DATA VARIABEL 2012

No.	Emiten	REC _{it}	REC _{it-1}	ΔREC _{it}	PPE _{it}	TA _{it}	TA _{it-1}	SAL _{it}	SAL _{it-1}	ΔSAL _{it}	NI	CFFO
1	BBCA	14.149.716	8.918.253	5.231.463	6.406.625	442.994.197	381.908.353	28.885.290	25.783.993	3.101.297	11.718.460	27.715.044
2	BBKP	89.464.254	40.001.388	49.462.866	608.075	65.689.830	57.183.463	5.126.381	4.617.461	508.920	834.719	2.877.767
3	BBTN	81.302.034	63.338.478	17.963.556	1.582.812	111.748.593	89.121.459	8.818.579	7.556.104	1.262.475	1.357.839	1.831.532
4	BDMN	24.411.109	15.356.768	9.054.341	2.095.756	155.791.308	142.292.206	18.858.281	16.882.491	1.975.790	4.117.148	-3.178.032
5	BEKS	96.868	51.489	45.379	323.701	7.682.938	5.993.039	1.490.694	515.943	974.751	46.865	64.251
6	BSWD	26.874	25.310	1.564	17.687	2.540.740	2.080.427	203.913	177.633	26.280	54.996	57.784
7	BTPN	39.000.541	30.440.087	8.560.454	489.118	59.090.132	46.651.141	9.292.972	7.465.651	1.827.321	1.978.986	6.620.540
8	BVIC	7.680.854	5.634.277	2.046.577	197.375	14.352.840	11.802.562	1.117.271	850.905	266.366	205.571	444.894
9	MCOR	21.558	18.332	3.226	114.923	6.495.246	6.452.794	598.070	490.312	107.758	94.081	-53.446
10	NISP	2.171.174	1.361.391	809.783	801.523	79.141.737	59.834.397	4.924.182	4.187.166	737.016	915.456	2.198.334
11	SDRA	78.766	40.609	38.157	131.819	7.621.309	5.085.762	801.920	585.141	216.779	118.843	459.130



No.	Emiten	TAC _{it}	TAC _{it} /TAit-1	1/TAit-1	ΔSALit/TAit-1	PPEit/TAit-1	b1	1/TAit-1	b2	(ΔSALit-ΔRECit)/TAit-1
1	BBCA	-15.996.584	-0,041885923	2,61843E-09	0,008120527	0,016775294	62984,794	2,61843E-09	-1,092	-0,005577689
2	BBKP	-2.043.048	-0,035727952	1,74876E-08	0,008899776	0,010633756	62984,794	1,74876E-08	-1,092	-0,856085718
3	BBTN	-473.693	-0,00531514	1,12206E-08	0,01416578	0,017760167	62984,794	1,12206E-08	-1,092	-0,187396854
4	BDMN	7.295.180	0,051269006	7,02779E-09	0,013885441	0,014728537	62984,794	7,02779E-09	-1,092	-0,049746583
5	BEKS	-17.386	-0,002901032	1,6686E-07	0,162647198	0,054012831	62984,794	1,6686E-07	-1,092	0,155075246
6	BSWD	-2.788	-0,00134011	4,80671E-07	0,012632022	0,00850162	62984,794	4,80671E-07	-1,092	0,011880253
7	BTPN	-4.641.554	-0,099494973	2,14357E-08	0,03916991	0,010484588	62984,794	2,14357E-08	-1,092	-0,144329439
8	BVIC	-239.323	-0,020277208	8,47274E-08	0,02256849	0,016723064	62984,794	8,47274E-08	-1,092	-0,15083259
9	MCOR	147.527	0,0228625	1,54972E-07	0,016699433	0,017809805	62984,794	1,54972E-07	-1,092	0,016199494
10	NISP	-1.282.878	-0,021440477	1,67128E-08	0,012317597	0,013395689	62984,794	1,67128E-08	-1,092	-0,00121614
11	SDRA	-340.287	-0,066909737	1,96627E-07	0,042624684	0,025919223	62984,794	1,96627E-07	-1,092	0,035121974

No.	Emiten	b3	PPEit/TAit-1	NDAit	DAit	DA ABS	DK	KA	DUM_KA	KM	KI
1	BBCA	3,931	0,016775294	0,072199	-0,11409	0,11409	0,6000	ADA	1	0,0026	0,4715
2	BBKP	3,931	0,010633756	0,977748	-1,01348	1,01348	0,5000	ADA	1	0,0022	0,6047
3	BBTN	3,931	0,017760167	0,275159	-0,28047	0,28047	0,5000	ADA	1	0,0010	0,0650
4	BDMN	3,931	0,014728537	0,112664	-0,06139	0,06139	0,5000	ADA	1	0,0027	0,8375
5	BEKS	3,931	0,054012831	0,053492	-0,05639	0,05639	0,6666	ADA	1	0,0003	0,9190
6	BSWD	3,931	0,00850162	0,050722	-0,05206	0,05206	0,6000	ADA	1	0,0161	0,9312
7	BTPN	3,931	0,010484588	0,200173	-0,29967	0,29967	0,5000	ADA	1	0,0085	0,5787
8	BVIC	3,931	0,016723064	0,235784	-0,25606	0,25606	0,7500	ADA	1	0,1335	0,5338
9	MCOR	3,931	0,017809805	0,062081	-0,03922	0,03922	0,5000	ADA	1	0,0133	0,1929
10	NISP	3,931	0,013395689	0,055039	-0,07648	0,07648	0,5000	ADA	1	0,0001	0,8508
11	SDRA	3,931	0,025919223	0,07592	-0,14283	0,14283	0,6666	ADA	1	0,0054	0,1103

Output Regresi NDAit Tahun 2007

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPEit _a , TAit, SALit	.	Enter

a. All requested variables entered.

b. Dependent Variable: TACit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,775 ^a	,601	,302	,04381641

a. Predictors: (Constant), PPEit, TAit, SALit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,012	3	,004	2,010	,255 ^a
	Residual	,008	4	,002		
	Total	,019	7			

a. Predictors: (Constant), PPEit, TAit, SALit

b. Dependent Variable: TACit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,016	,038		,419	,697
	TAit	-56455,7	37952,425	-,921	-1,488	,211
	SALit	-,006	1,181	-,007	-,005	,996
	PPEit	2,038	1,800	1,394	1,132	,321

a. Dependent Variable: TACit

Output Regresi NDAit Tahun 2008

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPEit ^a , TAit, SALit	.	Enter

a. All requested variables entered.

b. Dependent Variable: TACit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,732 ^a	,536	,258	,11245825

a. Predictors: (Constant), PPEit, TAit, SALit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,073	3	,024	1,926	,243 ^a
	Residual	,063	5	,013		
	Total	,136	8			

a. Predictors: (Constant), PPEit, TAit, SALit

b. Dependent Variable: TACit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,011	,074		,147	,889
	TAit	267120,4	122267,4	,759	2,185	,081
	SALit	1,020	2,064	,208	,494	,642
	PPEit	-4,006	3,303	-,511	-1,213	,279

a. Dependent Variable: TACit

Output Regresi NDAit Tahun 2009

Regression

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	PPEit, ^a SALit, TAIit	.	Enter

a. All requested variables entered.

b. Dependent Variable: TACit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,827 ^a	,683	,493	,05748008

a. Predictors: (Constant), PPEit, SALit, TAIit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,036	3	,012	3,596	,101 ^a
	Residual	,017	5	,003		
	Total	,052	8			

a. Predictors: (Constant), PPEit, SALit, TAIit

b. Dependent Variable: TACit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,021	,045		,465	,661
	TAit	-237777	75015,545	-,844	-3,170	,025
	SALit	-,143	,875	-,042	-,164	,876
	PPEit	2,354	1,340	,474	1,756	,139

a. Dependent Variable: TACit

Output Regresi NDAit Tahun 2010

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPEit, ^a SALit, TAIit	.	Enter

a. All requested variables entered.

b. Dependent Variable: TACit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,391 ^a	,153	,270	,08022510

a. Predictors: (Constant), PPEit, SALit, TAIit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,007	3	,002	,361	,784 ^a
	Residual	,039	6	,006		
	Total	,046	9			

a. Predictors: (Constant), PPEit, SALit, TAIit

b. Dependent Variable: TACit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,039	,060		,652	,539
	TAit	39380,239	123297,8	,122	,319	,760
	SALit	,155	,945	,062	,164	,875
	PPEit	-2,476	2,399	-,398	-1,032	,342

a. Dependent Variable: TACit

Output Regresi NDAit Tahun 2011

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPEit ^a , TAit, SALit	.	Enter

a. All requested variables entered.

b. Dependent Variable: TACit

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,814 ^a	,663	,494	,07357068

a. Predictors: (Constant), PPEit, TAit, SALit

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,064	3	,021	3,928	,073 ^a
	Residual	,032	6	,005		
	Total	,096	9			

a. Predictors: (Constant), PPEit, TAit, SALit

b. Dependent Variable: TACit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,183	,061		3,020	,023
	TAit	-291191	129035,5	-,568	-2,257	,065
	SALit	-1,542	1,642	-,243	-,939	,384
	PPEit	-4,288	3,000	-,379	-1,429	,203

a. Dependent Variable: TACit

Output Regresi NDAit Tahun 2012

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	PPE, TAit, SAL(a)	.	Enter

a All requested variables entered.

b Dependent Variable: TAC

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,439(a)	,192	-,154	,044314859663

a Predictors: (Constant), PPE, TAit, SAL

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,003	3	,001	,556	,661 ^a
	Residual	,014	7	,002		
	Total	,017	10			

a. Predictors: (Constant), PPE, TAit, SAL

b. Dependent Variable: TAC

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,066	,040		-1,652	,142
	TAit	62984,794	100224,383	,220	,628	,550
	SAL	-1,092	,914	-1,186	-1,195	,271
	PPE	3,931	3,218	1,201	1,222	,261

a. Dependent Variable: TAC

LAMPIRAN 3:

HASIL PENGUJIAN STATISTIK

DESKRIPTIF DAN ASUMSI KLASIK

UNTUK MANAJEMEN LABA



Uji Asumsi Klasik

**Uji Normalitas untuk Manajemen Laba
Explore**

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
TAC	57	100,0%	0	,0%	57	100,0%
SAL/TA-1	57	100,0%	0	,0%	57	100,0%
PPE/TA-1	57	100,0%	0	,0%	57	100,0%



Descriptives

		Statistic	Std. Error	
TAC	Mean	,0120490	,01110956	
	95% Confidence Interval for Mean	Lower Bound	-,0102061	
		Upper Bound	,0343041	
	5% Trimmed Mean	,0112297		
	Median	,0096330		
	Variance	,007		
	Std. Deviation	,08387535		
	Minimum	-,18647		
	Maximum	,30558		
	Range	,49205		
	Interquartile Range	,10730		
	Skewness	,347	,316	
	Kurtosis	1,892	,623	
	SAL/TA-1	Mean	,0264268	,00445180
95% Confidence Interval for Mean		Lower Bound	,0175087	
		Upper Bound	,0353448	
5% Trimmed Mean		,0225930		
Median		,0166994		
Variance		,001		
Std. Deviation		,03361035		
Minimum		-,02058		
Maximum		,16265		
Range		,18323		
Interquartile Range		,02232		
Skewness		2,338	,316	
Kurtosis		6,745	,623	
PPE/TA-1		Mean	,0236323	,00236491
	95% Confidence Interval for Mean	Lower Bound	,0188948	
		Upper Bound	,0283698	
	5% Trimmed Mean	,0214440		
	Median	,0178098		
	Variance	,000		
	Std. Deviation	,01785468		
	Minimum	,00650		
	Maximum	,11770		
	Range	,11120		
	Interquartile Range	,01437		
	Skewness	3,105	,316	
	Kurtosis	13,262	,623	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
TAC	,067	57	,200*	,969	57	,145
SAL/TA-1	,233	57	,000	,760	57	,000
PPE/TA-1	,190	57	,000	,696	57	,000

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

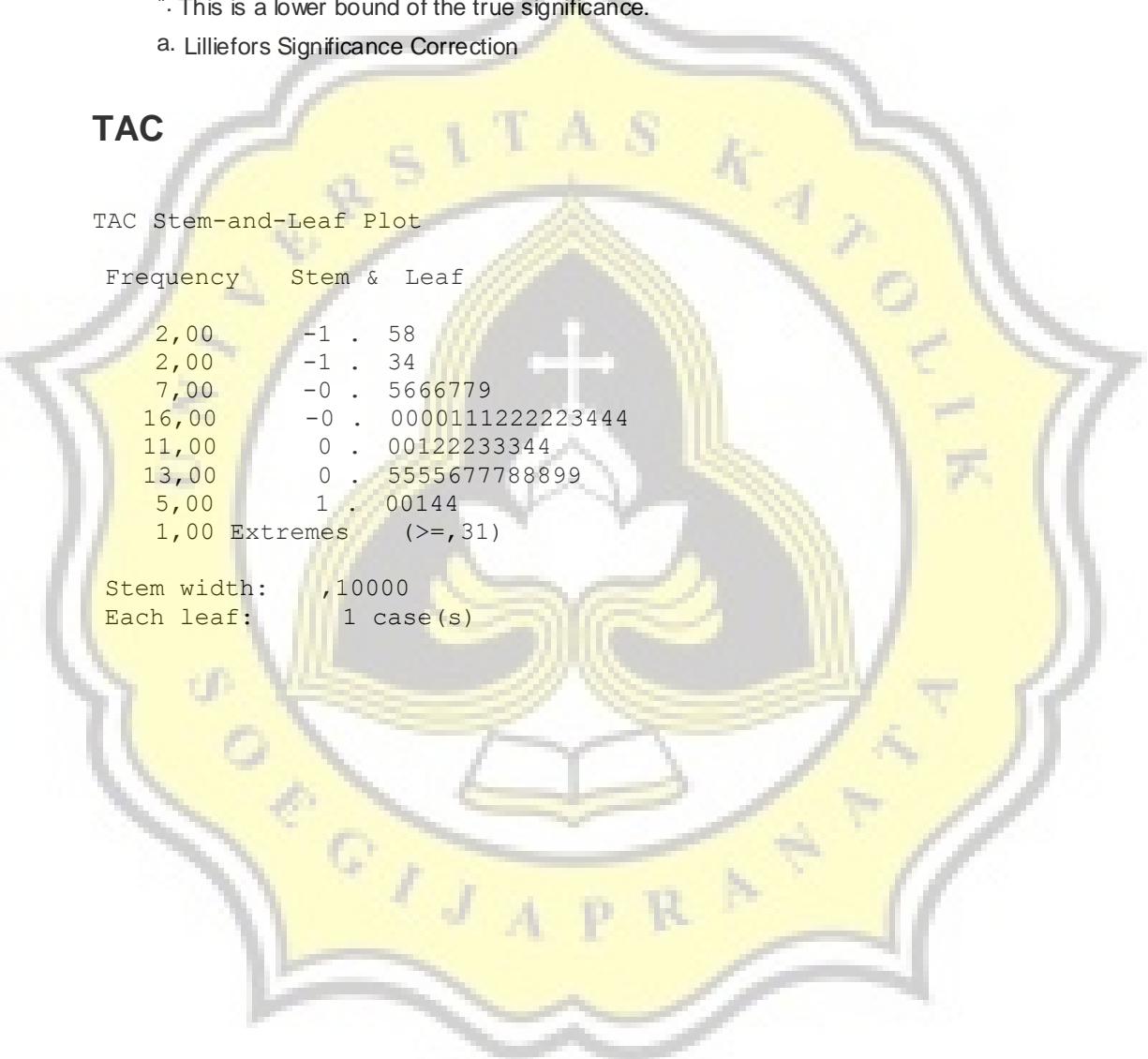
a. Lilliefors Significance Correction

TAC

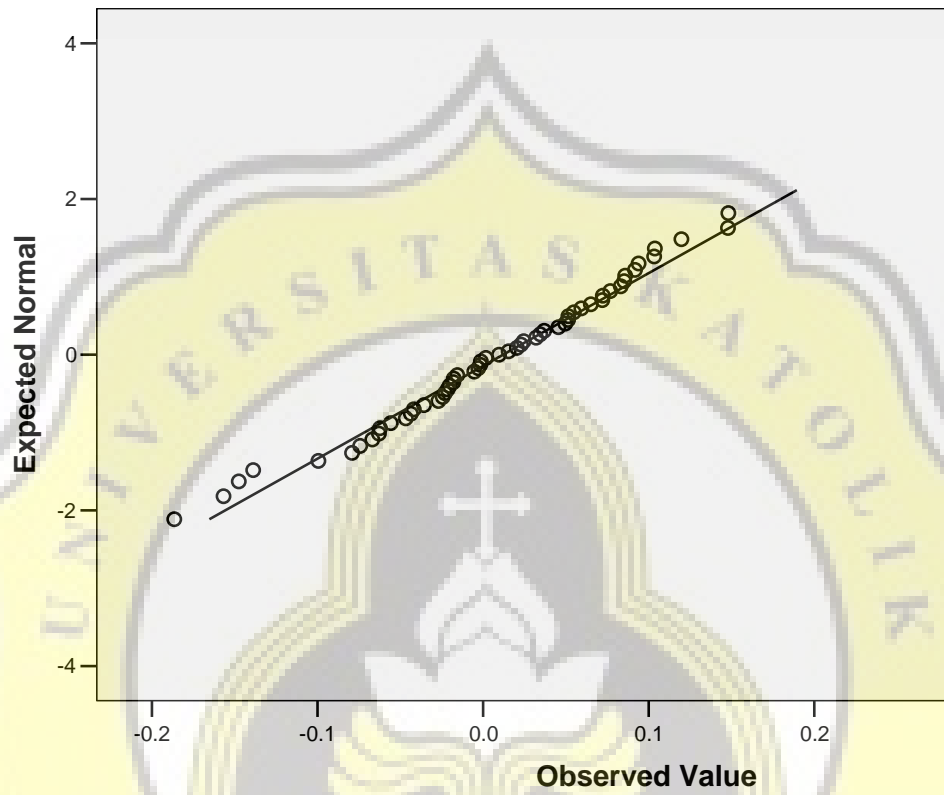
TAC Stem-and-Leaf Plot

Frequency	Stem & Leaf
2,00	-1 . 58
2,00	-1 . 34
7,00	-0 . 5666779
16,00	-0 . 0000111222223444
11,00	0 . 00122233344
13,00	0 . 5555677788899
5,00	1 . 00144
1,00	Extremes (>=, 31)

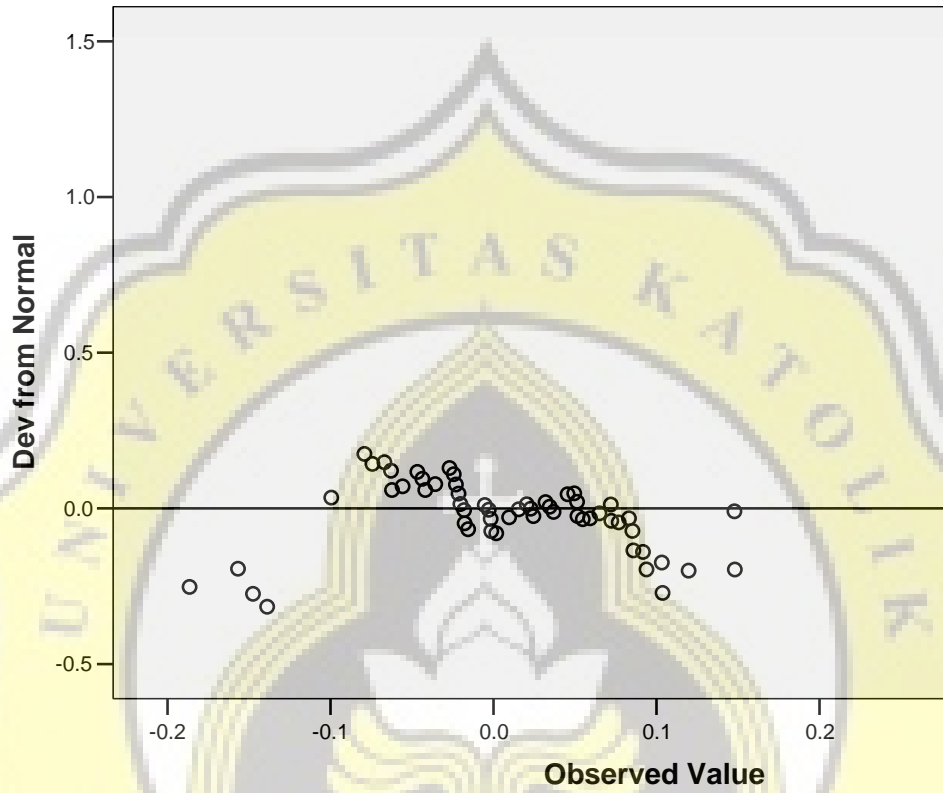
Stem width: ,10000
Each leaf: 1 case(s)

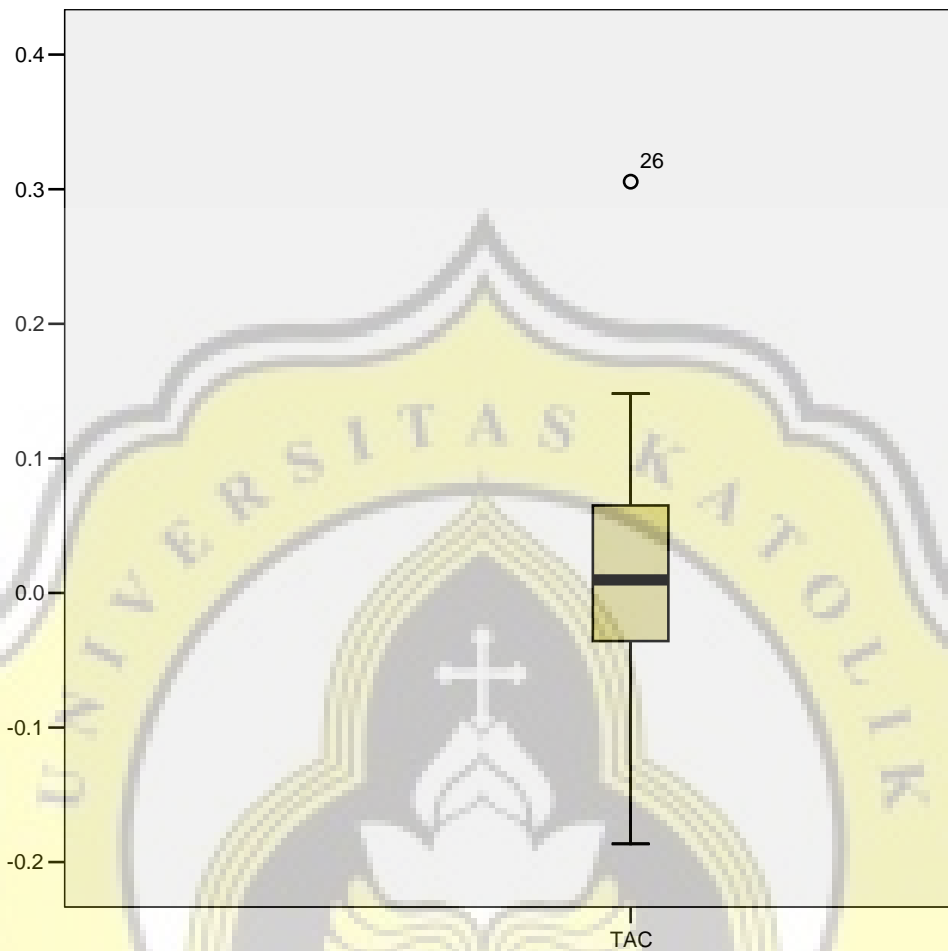


Normal Q-Q Plot of TAC



Detrended Normal Q-Q Plot of TAC





SAL/TA-1

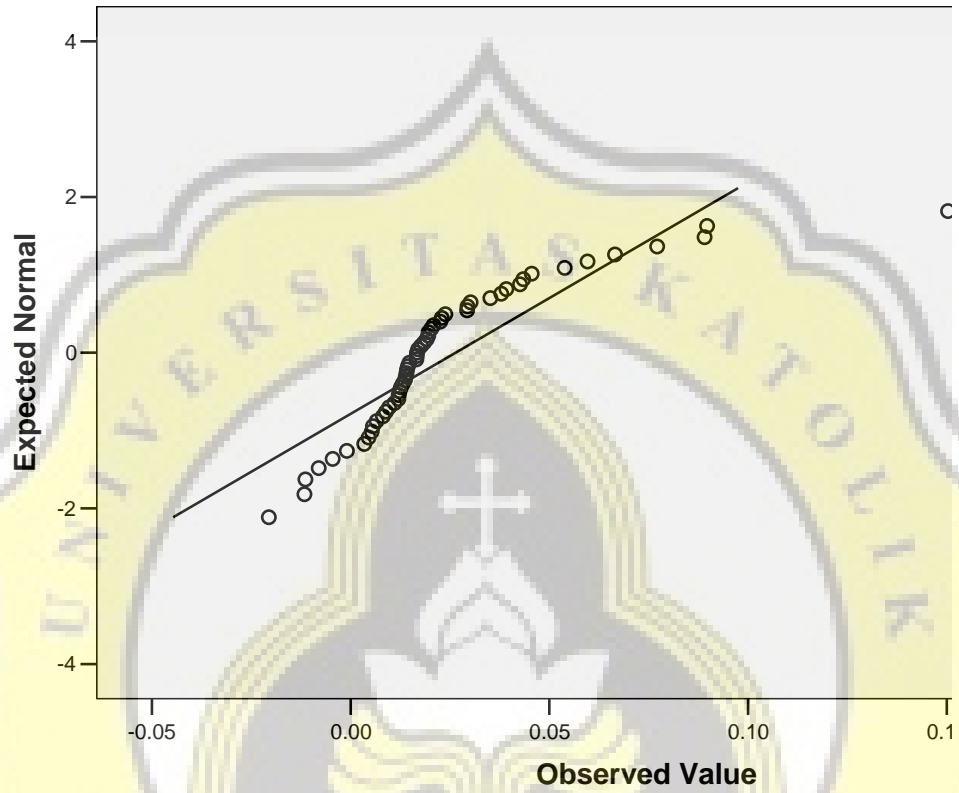
SAL/TA-1 Stem-and-Leaf Plot

Frequency	Stem & Leaf
1,00	Extremes (= <-, 021)
2,00	-1 . 11
3,00	-0 . 048
8,00	0 . 34556889
21,00	1 . 1222233344444666678999
7,00	2 . 0022399
4,00	3 . 0579
3,00	4 . 235
1,00	5 . 3
7,00	Extremes (>=, 060)

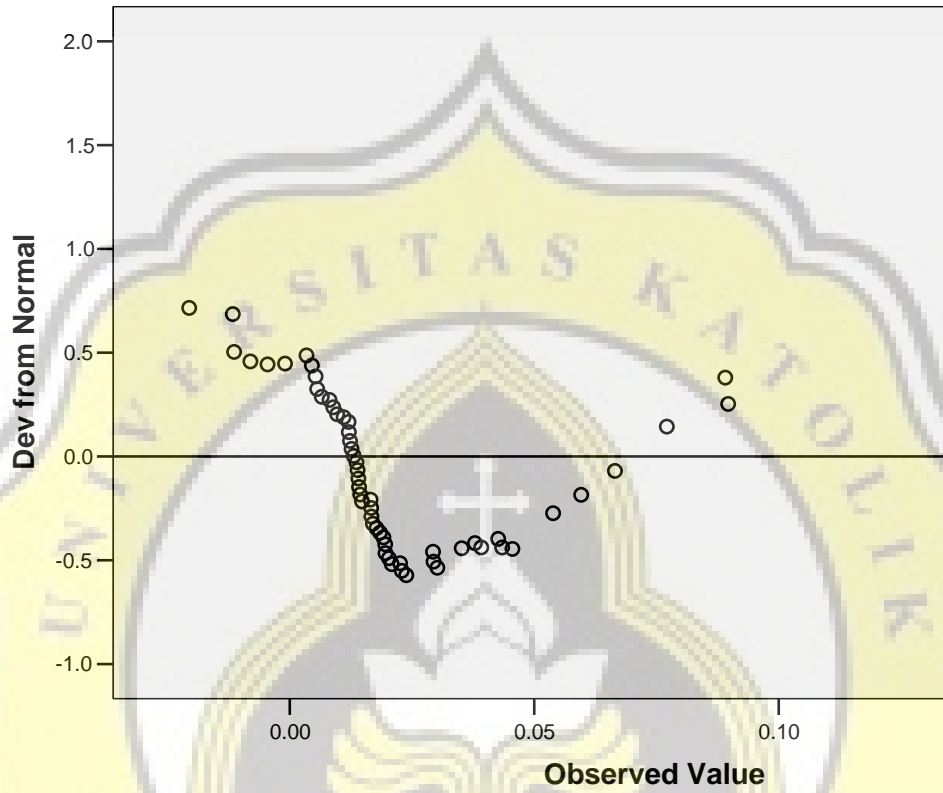
Stem width: ,01000
Each leaf: 1 case(s)

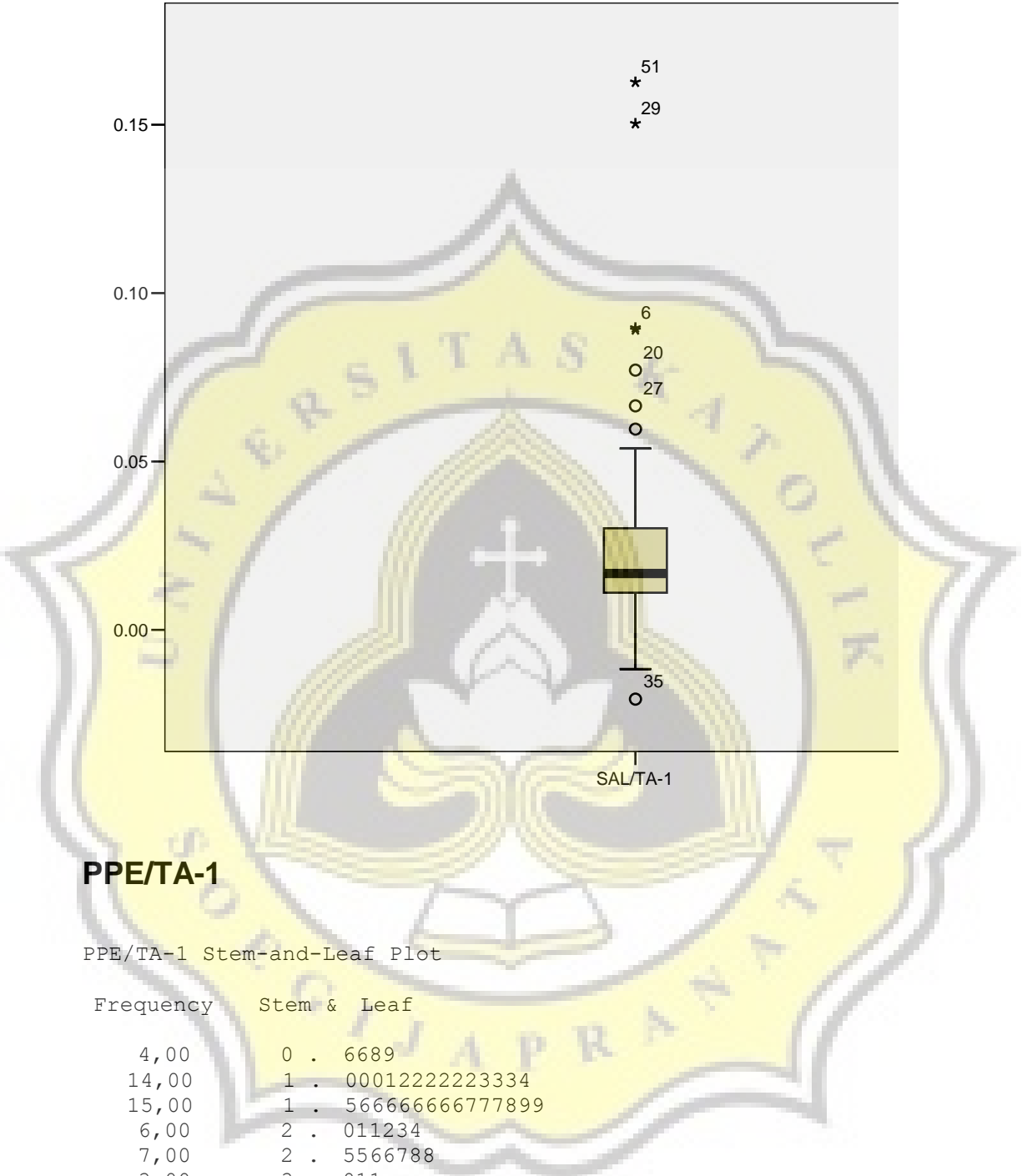


Normal Q-Q Plot of SAL/TA-1



Detrended Normal Q-Q Plot of SAL/TA-1





PPE/TA-1

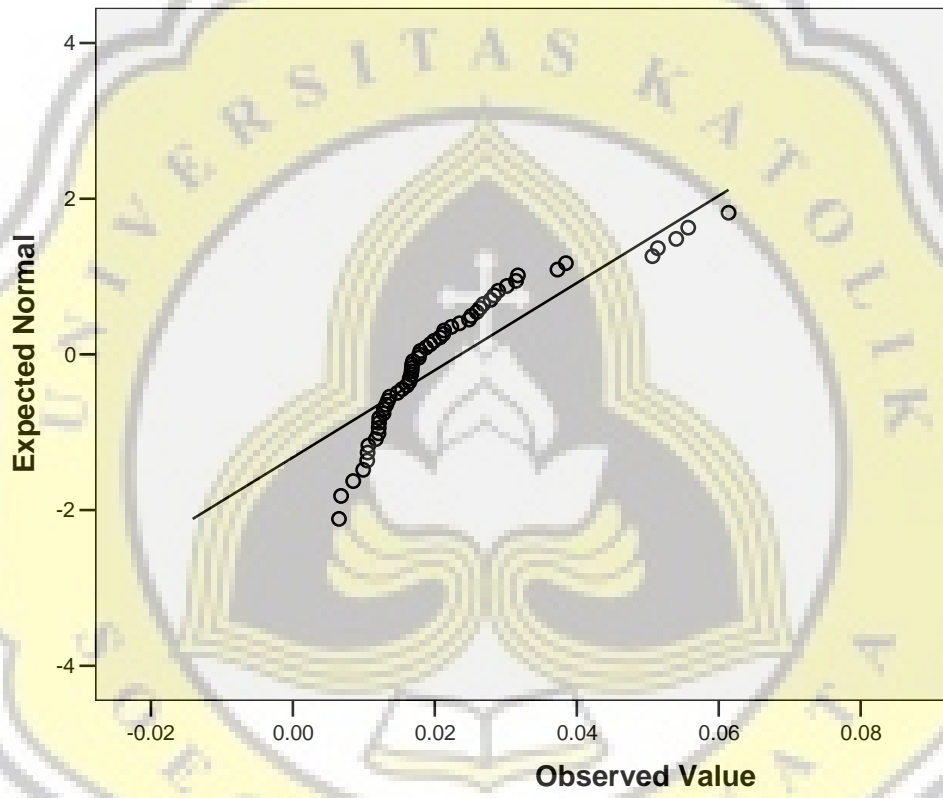
PPE/TA-1 Stem-and-Leaf Plot

Frequency	Stem & Leaf
4,00	0 . 6689
14,00	1 . 00012222223334
15,00	1 . 5666666666777899
6,00	2 . 011234
7,00	2 . 5566788
3,00	3 . 011
2,00	3 . 78
6,00	Extremes (>=,051)

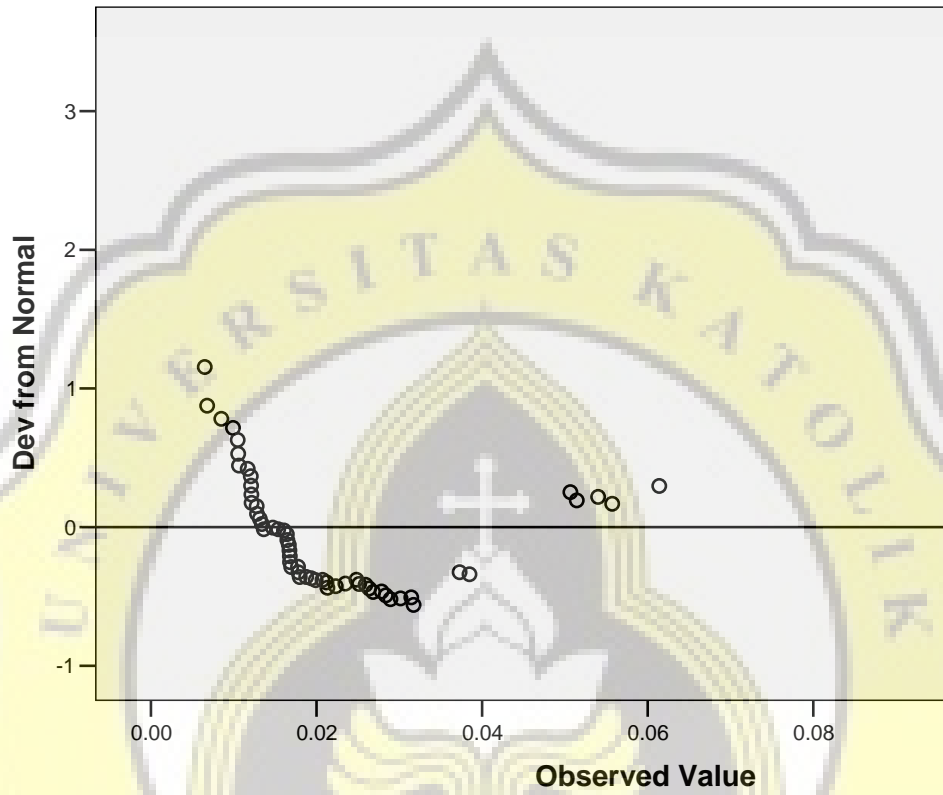
Stem width: ,01000

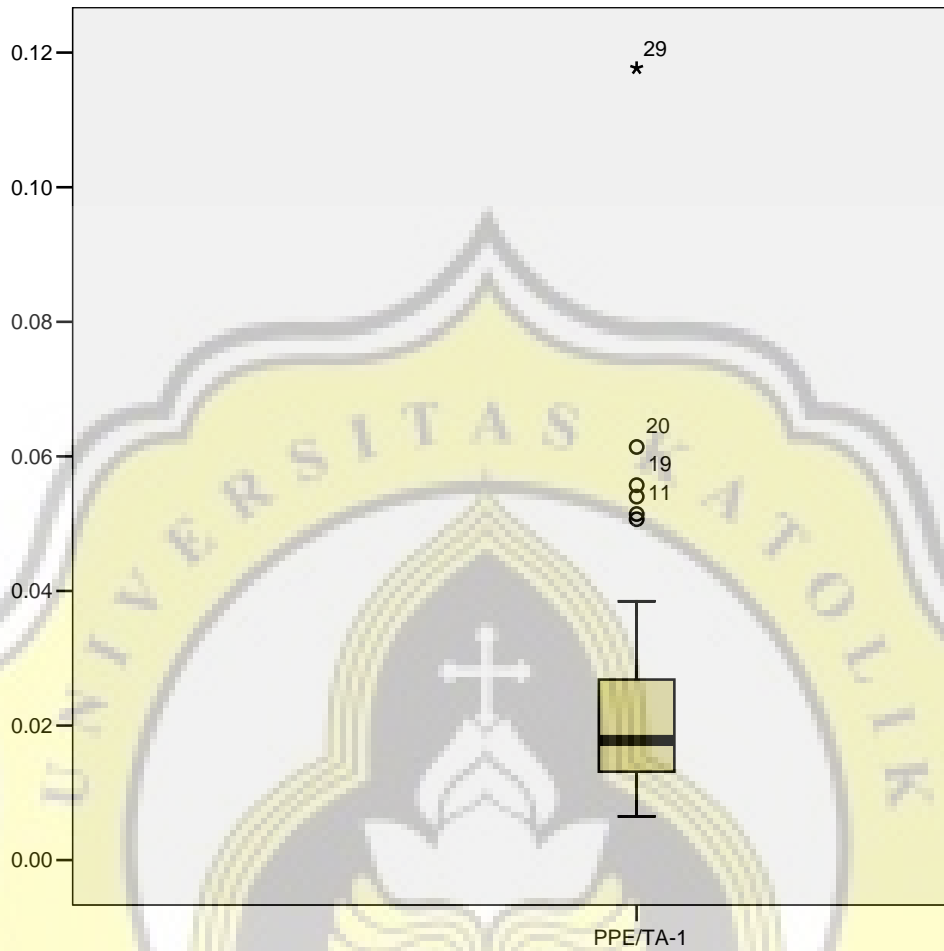
Each leaf: 1 case(s)

Normal Q-Q Plot of PPE/TA-1



Detrended Normal Q-Q Plot of PPE/TA-1





Uji Autokorelasi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PPE/TA-1 ^a , SAL/TA-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAC

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,078 ^a	,006	-,031	,08515202	2,166

a. Predictors: (Constant), PPE/TA-1, SAL/TA-1

b. Dependent Variable: TAC

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,002	2	,001	,167	,847 ^a
	Residual	,392	54	,007		
	Total	,394	56			

a. Predictors: (Constant), PPE/TA-1, SAL/TA-1

b. Dependent Variable: TAC

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,004	,019		,211	,834		
	SAL/TA-1	,078	,451	,031	,172	,864	,563	1,775
	PPE/TA-1	,255	,849	,054	,300	,765	,563	1,775

a. Dependent Variable: TAC

Coefficient Correlation^a

Model			PPE/TA-1	SAL/TA-1
1	Correlations	PPE/TA-1	1,000	-,661
		SAL/TA-1	-,661	1,000
	Covariances	PPE/TA-1	,721	-,253
		SAL/TA-1	-,253	,204

a. Dependent Variable: TAC

Collinearity Diagnostics⁵

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	SAL/TA-1	PPE/TA-1
1	1	2,490	1,000	,05	,04	,03
	2	,379	2,564	,48	,45	,00
	3	,132	4,347	,47	,51	,97

a. Dependent Variable: TAC

Residuals Statistics⁶

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0047300	,0456258	,0120490	,00657020	57
Residual	-,203316	,29702011	,00000000	,08361762	57
Std. Predicted Value	-1,114	5,110	,000	1,000	57
Std. Residual	-2,388	3,488	,000	,982	57

a. Dependent Variable: TAC

Uji Heterokedastisitas Regression

Variables Entered/Removed⁷

Model	Variables Entered	Variables Removed	Method
1	PPE/TA-1, SAL/TA-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary⁸

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,048 ^a	,002	-,035	,05439

a. Predictors: (Constant), PPE/TA-1, SAL/TA-1

b. Dependent Variable: ABS_RES

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,000	2	,000	,062	,940 ^a
	Residual	,160	54	,003		
	Total	,160	56			

a. Predictors: (Constant), PPE/TA-1, SAL/TA-1

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,060	,012		5,006	,000
	SAL/TA-1	-,016	,288	-,010	-,055	,956
	PPE/TA-1	,162	,542	,054	,298	,767

a. Dependent Variable: ABS_RES

Residuals Statistics^a

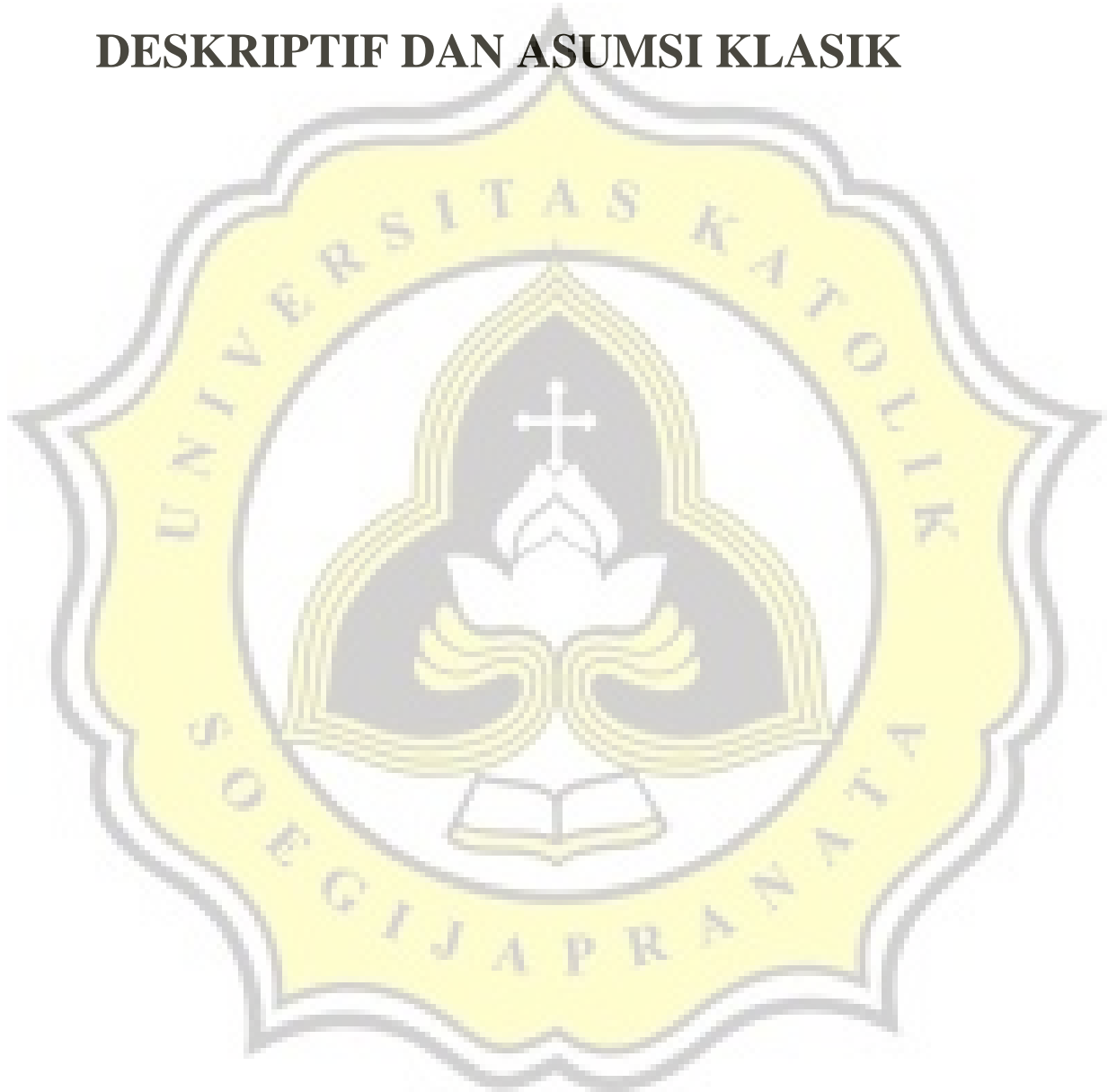
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0612	,0769	,0637	,00256	57
Residual	-,06262	,23504	,00000	,05341	57
Std. Predicted Value	-,979	5,161	,000	1,000	57
Std. Residual	-1,151	4,321	,000	,982	57

a. Dependent Variable: ABS_RES

LAMPIRAN 4:

HASIL PENGUJIAN STATISTIK

DESKRIPTIF DAN ASUMSI KLASIK



Statistik Deskriptif

Descriptives Manajemen Laba

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NDA	57	-,31087	,97775	,0214767	,17513065
DA	57	,00208	1,01348	,1048657	,14482617
Valid N (listwise)	57				

Descriptive Variabel Independen

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KI	57	,05570	,93120	,5757246	,27953965
KM	57	,00010	,65100	,0490789	,12685583
DK	57	,00600	1,00000	,5523281	,16774922
Valid N (listwise)	57				

Statistik Deskriptif Variabel Komite Audit

Statistics

KA

N	Valid	57
	Missing	0

KA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,00000	3	5,3	5,3	5,3
	1,00000	54	94,7	94,7	100,0
Total		57	100,0	100,0	

Uji Asumsi Klasik

Uji Normalitas

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	57	100,0%	0	,0%	57	100,0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	,0000000	,02323031	
	95% Confidence Interval for Mean	Lower Bound	-,0465359	
		Upper Bound	,0465359	
	5% Trimmed Mean	,0135727		
	Median	,0168081		
	Variance	,031		
	Std. Deviation	,17538500		
	Minimum	-,98874		
	Maximum	,32093		
	Range	1,30967		
	Interquartile Range	,14595		
	Skewness	-3,215	,316	
	Kurtosis	17,668	,623	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	37
		2	42
		3	38
		4	46
		5	41
	Lowest	1	48
		2	53
		3	54
		4	49
		5	43

Tests of Normality

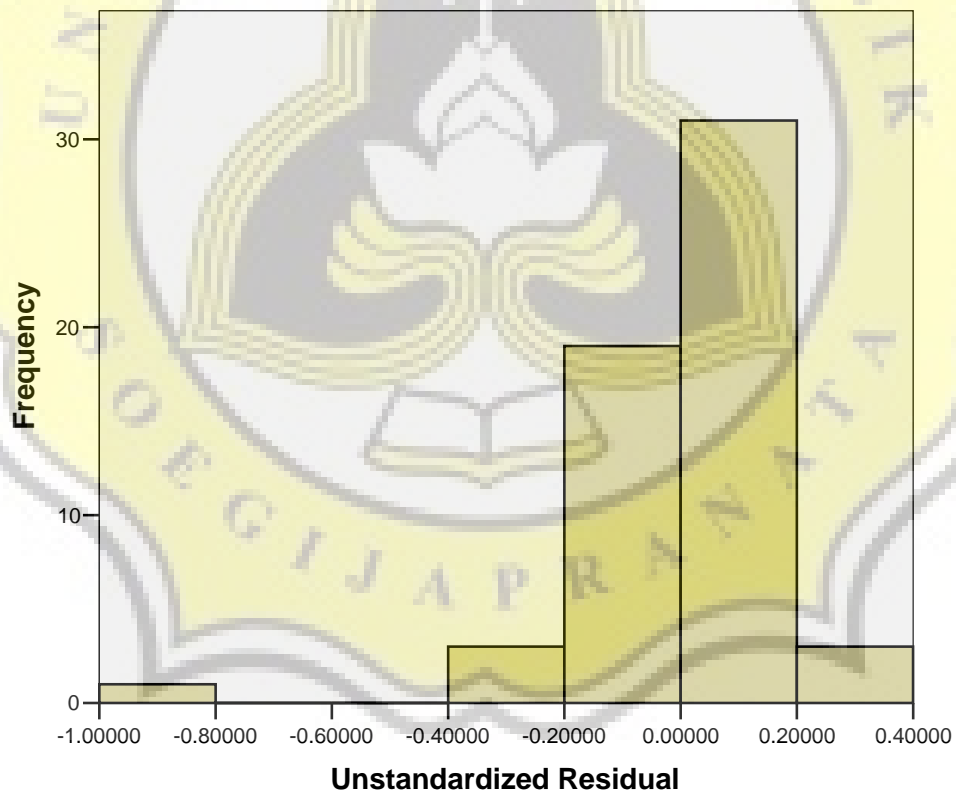
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,101	57	,200*	,975	57	,307

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

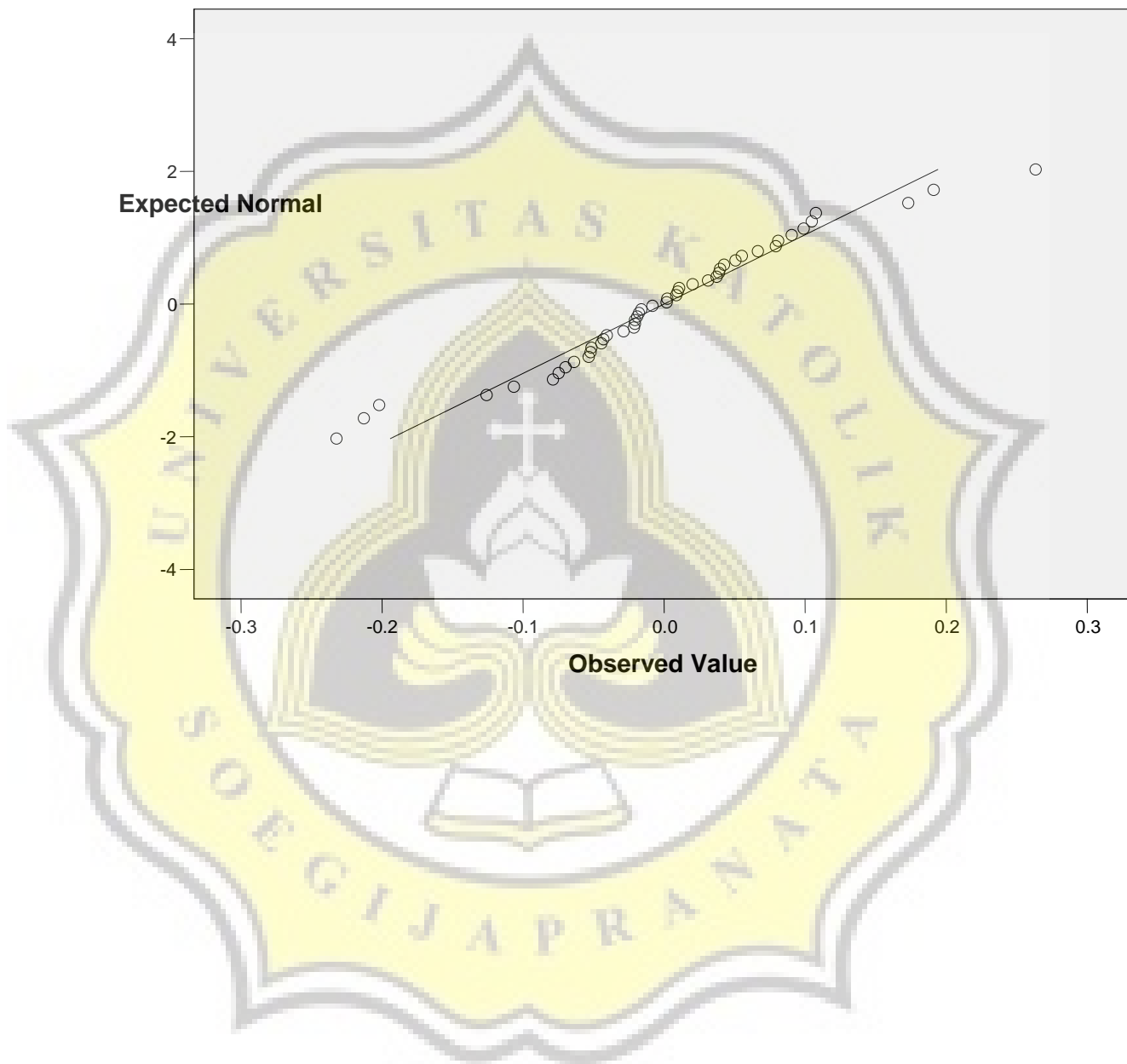
a. Lilliefors Significance Correction

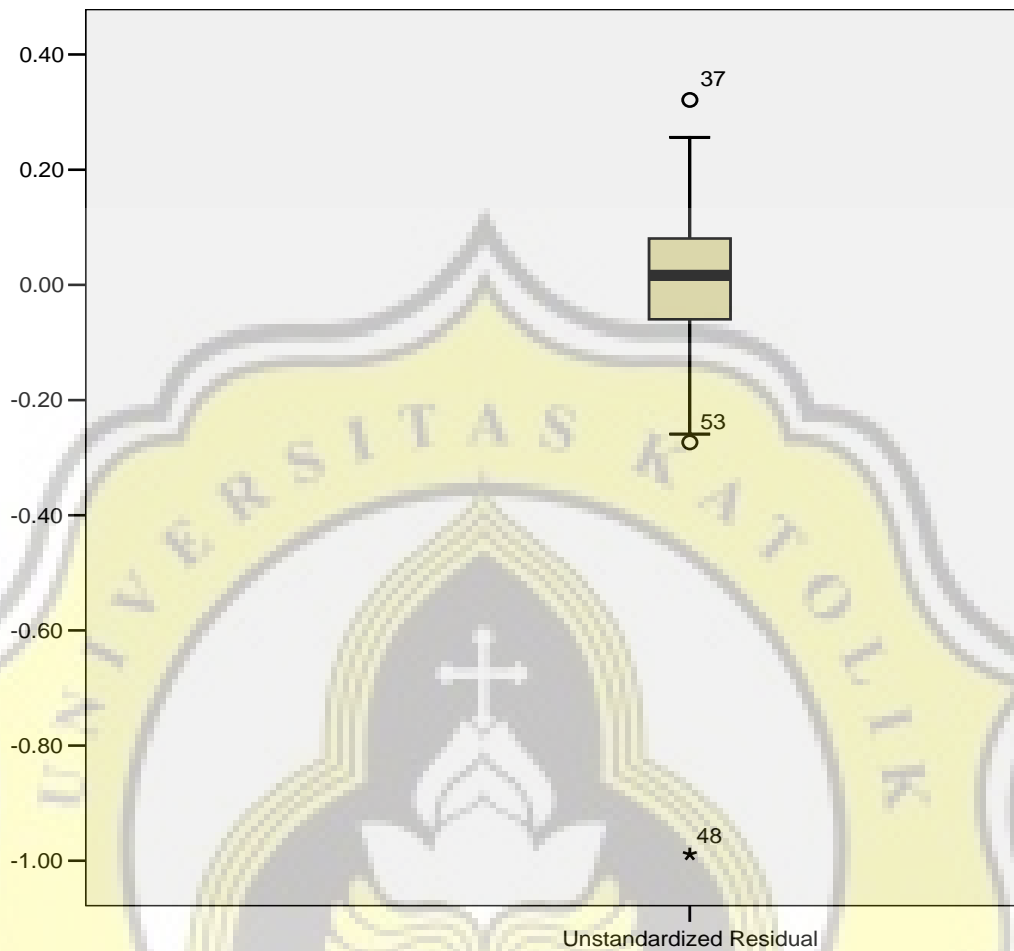
Unstandardized Residual

Histogram



Normal Q-Q Plot of Unstandardized Residual





Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,203 ^a	,164	,100	,10889	1,740

a. Predictors: (Constant), Kepemilikan Institutional, Komisaris Independen, Komite Audit, Kepemilikan Manajerial

b. Dependent Variable: Manajemen Laba

Uji Multikolinearitas

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,049	4	,012	2,572	,047 ^a
	Residual	,421	51	,014		
	Total	,470	55			

a. Predictors: (Constant), Kepemilikan Institutional, Komisaris Independen, Komite Audit, Kepemilikan Manajerial

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,056	,086		,647	,520		
	Komisaris Independen	-,105	,099	,009	-1,063	,050	,819	1,088
	Komite Audit	,181	,075	,102	2,409	,045	,792	1,121
	Kepemilikan Manajerial	-,307	,137	,039	-2,242	,051	,741	1,188
	Kepemilikan Institutional	-,173	,074	-,106	-2,349	,073	,690	1,266

a. Dependent Variable: Manajemen Laba

Coefficient Correlations^a

Model			Kepemilikan Institutional	Komisaris Independen	Komite Audit	Kepemilikan Manajerial
1	Correlations	Kepemilikan Institutional	1,000	,204	-,256	,392
		Komisaris Independen	,204	1,000	-,241	,065
		Komite Audit	-,256	-,241	1,000	-,163
		Kepemilikan Manajerial	,392	,065	-,163	1,000
	Covariances	Kepemilikan Institutional	,004	,001	-,001	,003
		Komisaris Independen	,001	,010	-,002	,001
		Komite Audit	-,001	-,002	,006	-,002
		Kepemilikan Manajerial	,003	,001	-,002	,019

a. Dependent Variable: Manajemen Laba

Collinearity Diagnostics

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Komisaris Independen	Komite Audit	Kepemilikan Manajerial	Kepemilikan Institutional
1	1	3,898	1,000	,00	,00	,00	,01	,01
	2	,887	2,097	,00	,00	,00	,75	,01
	3	,145	5,190	,00	,17	,00	,17	,64
	4	,046	9,217	,03	,64	,51	,07	,28
	5	,024	12,629	,96	,18	,48	,01	,06

a. Dependent Variable: Manajemen Laba



Uji Heterokedastisitas Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Kepemilikan Institusional, Komisararis Independen, Kepemilikan Manajerial ^a		Enter

a. All requested variables entered.

b. Dependent Variable: ABS_RES

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,308 ^a	,095	,024	,07461

a. Predictors: (Constant), Kepemilikan Institutional, Komisararis Independen, Komite Audit, Kepemilikan Manajerial

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,030	4	,007	1,333	,270 ^a
	Residual	,284	51	,006		
	Total	,314	55			

a. Predictors: (Constant), Kepemilikan Institutional, Komisararis Independen, Komite Audit, Kepemilikan Manajerial

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,055	,054		1,023	,311
	Komisaris Independen	,067	,062	,149	1,075	,288
	Komite Audit	,036	,047	,109	,772	,444
	Kepemilikan Manajerial	-,114	,086	-,194	-1,333	,188
	Kepemilikan Institutional	-,061	,040	-,229	-1,525	,133

a. Dependent Variable: ABS_RES



LAMPIRAN 5:

HASIL PENGUJIAN HIPOTESIS (H1-H4)



UJI HIPOTESIS

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Kepemilikan Institutional, Komisaris Independen, Kepemilikan Manajerial ^a		Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,203 ^a	,164	,100	,10889

a. Predictors: (Constant), Kepemilikan Institutional, Komisaris Independen, Komite Audit, Kepemilikan Manajerial

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,049	4	,012	2,572	,047 ^a
	Residual	,721	51	,014		
	Total	,770	55			

a. Predictors: (Constant), Kepemilikan Institutional, Komisaris Independen, Komite Audit, Kepemilikan Manajerial

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,056	,086		,647	,520		
	Komisaris Independen	-,105	,099	,009	-1,063	,050	,819	1,088
	Komite Audit	,181	,075	,102	2,409	,045	,792	1,121
	Kepemilikan Manajerial	-,307	,137	,039	-2,242	,051	,741	1,188
	Kepemilikan Institutional	-,173	,074	-,106	-2,349	,073	,690	1,266

a. Dependent Variable: Manajemen Laba

