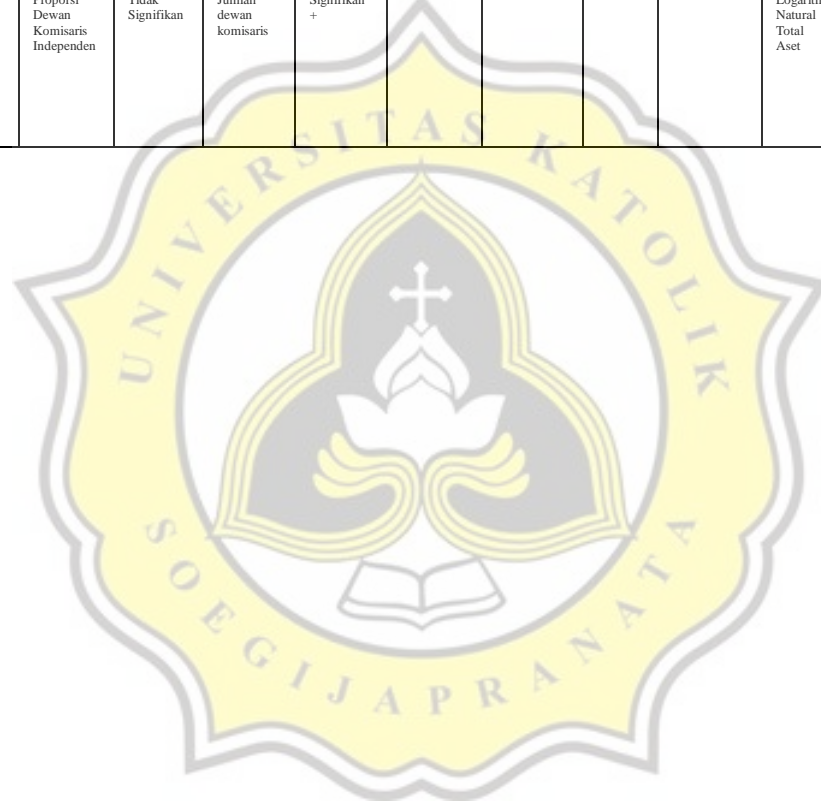


LAMPIRAN 1: Matriks Penelitian

No	Nama Peneliti	Judul Penelitian	Kepemilikan Manajerial		Proporsi Dewan Komisaris Independen		Dewan Komisaris		Kepemilikan Institusional		Kantor Akuntan Publik		Ukuran Perusahaan		Kinerja Keuangan		Komite Audit	
			Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil
1	Sari dan Putri (2014)	Pengaruh Mekanisme Corporate Governance pada Manajemen Laba	Persentase kepemilikan manajerial	Signifikan -	Proporsi Dewan Komisaris Independen	Signifikan -			Persentase kepemilikan institusional	Tidak signifikan								
2	Aryanti dkk (2017)	Kepemilikan Institusional, Kepemilikan Manajerial dan Kualitas Audit Terhadap Manajemen Laba	Persentase kepemilikan manajerial	Signifikan -					Persentase kepemilikan institusional	Tidak signifikan	KAP Big Four dan KAP Non Big Four	Signifikan +						
3	Astari dan Suputra (2019)	Pengaruh Ukuran Perusahaan, Kepemilikan Manajerial, dan Kinerja Keuangan Pada Manajemen Laba	Persentase kepemilikan manajerial	Signifikan -									Logaritma Total Aset	Tidak signifikan	Return on Assets	Signifikan +		
4	Oktariyani et al. (2015)	Pengaruh Mekanisme Corporate Governance Terhadap Praktik Manajemen Laba dan Pengaruh Manajemen Laba Terhadap Kinerja Keuangan Perusahaan (Studi Empiris Pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Periode 2011 – 2013)	Persentase kepemilikan manajerial	Signifikan +			Jumlah dewan komisaris	Signifikan -	Persentase kepemilikan institusional	Signifikan -								
5	Abdillah et al. (2016)	Pengaruh Good Corporate Governance pada Manajemen Laba (Studi Empiris pada Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2014)	Persentase kepemilikan manajerial	Signifikan +	Proporsi Dewan Komisaris Independen	Signifikan -			Persentase kepemilikan institusional	Signifikan -						Jumlah komite audit	Signifikan -	
6	Widyastuti (2018)	Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional, dan Proporsi Dewan Komisaris Independen terhadap Manajemen Laba	Persentase kepemilikan manajerial	Signifikan +	Proporsi Dewan Komisaris Independen	Tidak Signifikan			Persentase kepemilikan institusional	Tidak Signifikan								
7	Mahadewi dan Krisnadewi (2017)	Pengaruh Kepemilikan Manajerial, Kepemilikan Institusional dan Proporsi Dewan Komisaris Independen Pada Manajemen	Persentase kepemilikan manajerial	Signifikan -	Proporsi Dewan Komisaris Independen	Signifikan -			Persentase kepemilikan institusional	Signifikan -								
8	Dewi dan Khoiruddin (2016)	Pengaruh Good Corporate Governance Terhadap Manajemen Laba pada Perusahaan yang Masuk dalam JII (Jakarta Islamic Index) Tahun 2012 – 2013	Persentase kepemilikan manajerial	Tidak Signifikan	Proporsi Dewan Komisaris Independen	Signifikan +	Jumlah dewan komisaris	Tidak Signifikan	Persentase kepemilikan institusional	Tidak Signifikan						Jumlah komite audit	Tidak Signifikan	

No	Nama Peneliti	Judul Penelitian	Kepemilikan Manajerial		Proporsi Dewan Komisaris Independen		Dewan Komisaris		Kepemilikan Institusional		Komite Audit		Ukuran Perusahaan		Kinerja Keuangan		Komite Audit	
			Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil	Proksi	Hasil
15	Suryono (2016)	Pengaruh <i>Good Corporate Governance</i> , Ukuran Perusahaan, Leverage Perusahaan, dan Pergantian CEO Terhadap Kinerja Perusahaan yang Dimediasi oleh Manajemen Laba			Proporsi Dewan Komisaris Independen	Tidak Signifikan	Jumlah dewan komisaris	Signifikan +					Logaritma Natural Total Aset	Tidak Signifikan				



LAMPIRAN 2: SAMPEL PENELITIAN

No	Perusahaan	Kode	Tahun
1	Indocement Tunggul Prakarsa Tbk	INTP	2014
2	Semen Baturaja (Persero) Tbk.	SMBR	2014
3	Holcim Indonesia Tbk	SMCB	2014
4	Wijaya Karya Beton Tbk	WTON	2014
5	Asahimas Flat Glass Tbk	AMFG	2014
6	Arwana Citramulia Tbk	ARNA	2014
7	Intikeramik Alamasri Industry Tbk	IKAI	2014
8	Keramika Indonesia Assosiasi Tbk	KIAS	2014
9	Mulia Industrindo Tbk	MLIA	2014
10	Surya Toto Indonesia Tbk	TOTO	2014
11	Alakasa Industrindo Tbk	ALKA	2014
12	Alumindo Light Metal Industry Tbk	ALMI	2014
13	Citra Tubindo Tbk	CTBN	2014
14	Indal Alumunium Industry Tbk	INAI	2014
15	Saranacentral Bajatama Tbk.	ISSP	2014
16	Jaya Pari Steel Tbk	JPRS	2014
17	Krakatau Steel (Persero) Tbk	KRAS	2014
18	Lion Metal Works Tbk	LION	2014
19	Lionmesh Prima Tbk	LMSH	2014
20	Pelat Timah Nusantara Tbk	NIKL	2014
21	Pelangi Indah Canindo Tbk	PICO	2014
22	Tembaga Mulia Semanan Tbk	TBMS	2014
23	Barito Pacific Timber Tbk	BRPT	2014
24	Budi Acid Jaya Tbk	BUDI	2014
25	Duta Pertiwi Nusantara Tbk	DPNS	2014
26	Ekadharma International Tbk	EKAD	2014
27	Eterindo Wahanatama Tbk	ETWA	2014
28	Indo Acidatama Tbk	SRSN	2014
29	Chandra Asri Petrochemical Tbk	TPIA	2014
30	Unggul Indah Cahaya Tbk	UNIC	2014
31	Alam Karya Unggul Tbk	AKKU	2014
32	Argha Karya Prima Industry Tbk	AKPI	2014
33	Asiaplast Industries Tbk	APLI	2014
34	Berlina Tbk	BRNA	2014
35	Titan Kimia Nusantara Tbk	FPNI	2014
36	Champion Pacific Indonesia Tbk	IGAR	2014
37	Impack Pratama Industri Tbk.	IMPC	2014
38	Indopoly Swakarsa Industry Tbk	IPOL	2014
39	Sekawan Inti Pratama Tbk	SIAP	2014

No	Perusahaan	Kode	Tahun
40	Tunas Alfin Tbk.	TALF	2014
41	Trias Sentosa Tbk	TRST	2014
42	Yanaprima Hastapersada Tbk	YPAS	2014
43	JAPFA Comfeed Indonesia Tbk	JPFA	2014
44	Malindo Feedmill Tbk	MAIN	2014
45	Sierad Produce Tbk	SIPD	2014
46	Sumalindo Lestari Jaya Tbk	SULI	2014
47	Tirta Mahakam Resources Tbk	TIRT	2014
48	Alkindo Naratama Tbk	ALDO	2014
49	Dwi Aneka Jaya Kemasindo Tbk.	DAJK	2014
50	Fajar Surya Wisesa Tbk	FASW	2014
51	Indah Kiat Pulp & Paper Tbk	INKP	2014
52	Toba Pulp Lestari Tbk	INRU	2014
53	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2014
54	Kedawung Setia Industrial Tbk.	KDSI	2014
55	Suparma Tbk	SPMA	2014
56	Pabrik Kertas Tjiwi Kimia Tbk	TKIM	2014
57	Grand Kartech Tbk.	KRAH	2014
58	Astra International Tbk	ASII	2014
59	Astra Otoparts Tbk	AUTO	2014
60	Goodyear Indonesia Tbk	GDYR	2014
61	Gajah Tunggal Tbk	GJTL	2014
62	Indomobil Sukses Internasional Tbk	IMAS	2014
63	Indospring Tbk	INDS	2014
64	Multi Prima Sejahtera Tbk	LPIN	2014
65	Multistrada Arah Sarana Tbk	MASA	2014
66	Nipress Tbk	NIPS	2014
67	Prima Alloy Steel Tbk	PRAS	2014
68	Selamat Sempurna Tbk	SMSM	2014
69	Polychem Indonesia Tbk	ADMG	2014
70	Argo Pantas Tbk	ARGO	2014
71	Eratex Djaja Tbk	ERTX	2014
72	Ever Shine Textile Industry Tbk	ESTI	2014
73	Panasia Indo Resources Tbk	HDTX	2014
74	Indorama Syntetics Tbk	INDR	2014
75	Apac Citra Centertex Tbk	MYTX	2014
76	Pan Brothers Tex Tbk	PBRX	2014
77	Asia Pacific Fiber Tbk	POLY	2014
78	Ricky Putra Globalindo Tbk	RICY	2014
79	Sri Rejeki Isman Tbk.	SRIL	2014

No	Perusahaan	Kode	Tahun
80	Sunson Textile Manufacturer Tbk	SSTM	2014
81	Star Petrochem Tbk	STAR	2014
82	Tifico Fiber Indonesia Tbk	TFCO	2014
83	Trisula International Tbk	TRIS	2014
84	Nusantara Inti Corpora Tbk	UNIT	2014
85	Unitex Tbk	UNTX	2014
86	Primarindo Asia Infrastructure Tbk	BIMA	2014
87	Sepatu Bata Tbk	BATA	2014
88	Jembo Cable Company Tbk	JECC	2014
89	KMI Wire and Cable Tbk	KBLI	2014
90	Kabelindo Murni Tbk	KBLM	2014
91	Sucaco Tbk	SCCO	2014
92	Voksel Electric Tbk	VOKS	2014
93	Tiga Pilar Sejahtera Food Tbk	AISA	2014
94	Tri Banyan Tirta Tbk	ALTO	2014
95	Cahaya Kalbar Tbk	CEKA	2014
96	Delta Jakarta Tbk	DLTA	2014
97	Indofood CBP Sukses Makmur Tbk	ICBP	2014
98	Indofood Sukses Makmur Tbk	INDF	2014
99	Multi Bintang Indonesia Tbk	MLBI	2014
100	Mayora Indah Tbk	MYOR	2014
101	Prasidha Aneka Niaga Tbk	PSDN	2014
102	Nippon Indosari Corpindo Tbk	ROTI	2014
103	Sekar Bumi Tbk	SKBM	2014
104	Sekar Laut Tbk	SKLT	2014
105	Siantar TOP Tbk	STTP	2014
106	Ultra Jaya Milk Tbk	ULTJ	2014
107	Gudang Garam Tbk	GGRM	2014
108	Hanjaya Mandala Sampoerna Tbk	HMSP	2014
109	Bentoel International Investama Tbk	RMBA	2014
110	Wisnilak Inti Makmur Tbk.	WIIM	2014
111	Darya-Varia Laboratoria Tbk	DVLA	2014
112	Indofarma Tbk	INAF	2014
113	Kimia Farma Tbk	KAEF	2014
114	Kalbe Farma Tbk	KLBF	2014
115	Merck Tbk	MERK	2014
116	Pyridam Farma Tbk	PYFA	2014
117	Schering Plough Indonesia Tbk	SCPI	2014
118	Taisho Pharmaceutical Indonesia Tbk	SQBB	2014
119	Tempo Scan Pacific Tbk	TSPC	2014

No	Perusahaan	Kode	Tahun
120	Akasha Wira International Tbk.	ADES	2014
121	Martina Berto Tbk	MBTO	2014
122	Mandom Indonesia Tbk	TCID	2014
123	Unilever Indonesia Tbk	UNVR	2014
124	Chitose Internasional Tbk.	CINT	2014
125	Kedaung Indah Can Tbk	KICI	2014
126	Langgeng Makmur Industri Tbk	LMPI	2014
127	Indocement Tunggal Prakarsa Tbk	INTP	2015
128	Semen Baturaja (Persero) Tbk.	SMBR	2015
129	Holcim Indonesia Tbk	SMCB	2015
130	Semen Gresik (Persero) Tbk	SMGR	2015
131	Wijaya Karya Beton Tbk	WTON	2015
132	Asahimas Flat Glass Tbk	AMFG	2015
133	Arwana Citramulia Tbk	ARNA	2015
134	Intikeramik Alamasri Industry Tbk	IKAI	2015
135	Keramika Indonesia Assosiasi Tbk	KIAS	2015
136	Mulia Industrindo Tbk	MLIA	2015
137	Surya Toto Indonesia Tbk	TOTO	2015
138	Alakasa Industrindo Tbk	ALKA	2015
139	Alumindo Light Metal Industry Tbk	ALMI	2015
140	Betonjaya Manunggal Tbk	BTON	2015
141	Citra Tubindo Tbk	CTBN	2015
142	Gunawan Dian Jaya Steel Tbk	GDST	2015
143	Indal Alumunium Industry Tbk	INAI	2015
144	Saranacentral Bajatama Tbk.	ISSP	2015
145	Jakarta Kyoei Steel Works Tbk	JKSW	2015
146	Jaya Pari Steel Tbk	JPRS	2015
147	Krakatau Steel (Persero) Tbk	KRAS	2015
148	Lion Metal Works Tbk	LION	2015
149	Lionmesh Prima Tbk	LMSH	2015
150	Pelat Timah Nusantara Tbk	NIKL	2015
151	Pelangi Indah Canindo Tbk	PICO	2015
152	Tembaga Mulia Semanan Tbk	TBMS	2015
153	Barito Pacific Timber Tbk	BRPT	2015
154	Budi Acid Jaya Tbk	BUDI	2015
155	Duta Pertiwi Nusantara Tbk	DPNS	2015
156	Ekadharma International Tbk	EKAD	2015
157	Eterindo Wahanatama Tbk	ETWA	2015
158	Indo Acidatama Tbk	SRSN	2015
159	Chandra Asri Petrochemical Tbk	TPIA	2015

No	Perusahaan	Kode	Tahun
160	Unggul Indah Cahaya Tbk	UNIC	2015
161	Alam Karya Unggul Tbk	AKKU	2015
162	Argha Karya Prima Industry Tbk	AKPI	2015
163	Asiaplast Industries Tbk	APLI	2015
164	Berlina Tbk	BRNA	2015
165	Titan Kimia Nusantara Tbk	FPNI	2015
166	Champion Pacific Indonesia Tbk	IGAR	2015
167	Impack Pratama Industri Tbk.	IMPC	2015
168	Indopoly Swakarsa Industry Tbk	IPOL	2015
169	Sekawan Inti Pratama Tbk	SIAP	2015
170	Siwani Makmur Tbk	SIMA	2015
171	Tunas Alfin Tbk.	TALF	2015
172	Trias Sentosa Tbk	TRST	2015
173	Yanaprima Hastapersada Tbk	YPAS	2015
174	Charoen Pokphand Indonesia Tbk	CPIN	2015
175	JAPFA Comfeed Indonesia Tbk	JPFA	2015
176	Malindo Feedmill Tbk	MAIN	2015
177	Sierad Produce Tbk	SIPD	2015
178	Sumalindo Lestari Jaya Tbk	SULI	2015
179	Tirta Mahakam Resources Tbk	TIRT	2015
180	Alkindo Naratama Tbk	ALDO	2015
181	Dwi Aneka Jaya Kemasindo Tbk.	DAJK	2015
182	Fajar Surya Wisesa Tbk	FASW	2015
183	Indah Kiat Pulp & Paper Tbk	INKP	2015
184	Toba Pulp Lestari Tbk	INRU	2015
185	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2015
186	Kedawung Setia Industrial Tbk.	KDSI	2015
187	Suparma Tbk	SPMA	2015
188	Pabrik Kertas Tjiwi Kimia Tbk	TKIM	2015
189	Grand Kartech Tbk.	KRAH	2015
190	Astra International Tbk	ASII	2015
191	Astra Otoparts Tbk	AUTO	2015
192	Garuda Metalindo Tbk.	BOLT	2015
193	Indo Kordsa Tbk	BRAM	2015
194	Goodyear Indonesia Tbk	GDYR	2015
195	Gajah Tunggal Tbk	GJTL	2015
196	Indomobil Sukses Internasional Tbk	IMAS	2015
197	Indospring Tbk	INDS	2015
198	Multi Prima Sejahtera Tbk	LPIN	2015
199	Multistrada Arah Sarana Tbk	MASA	2015

No	Perusahaan	Kode	Tahun
200	Nipress Tbk	NIPS	2015
201	Prima Alloy Steel Tbk	PRAS	2015
202	Selamat Sempurna Tbk	SMSM	2015
203	Polychem Indonesia Tbk	ADMG	2015
204	Argo Pantes Tbk	ARGO	2015
205	Eratex Djaja Tbk	ERTX	2015
206	Ever Shine Textile Industry Tbk	ESTI	2015
207	Indorama Syntetics Tbk	INDR	2015
208	Apac Citra Centertex Tbk	MYTX	2015
209	Pan Brothers Tex Tbk	PBRX	2015
210	Asia Pacific Fiber Tbk	POLY	2015
211	Ricky Putra Globalindo Tbk	RICY	2015
212	Sri Rejeki Isman Tbk.	SRIL	2015
213	Sunson Textile Manufacturer Tbk	SSTM	2015
214	Star Petrochem Tbk	STAR	2015
215	Tifico Fiber Indonesia Tbk	TFCO	2015
216	Trisula International Tbk	TRIS	2015
217	Nusantara Inti Corpora Tbk	UNIT	2015
218	Primarindo Asia Infrastructure Tbk	BIMA	2015
219	Sepatu Bata Tbk	BATA	2015
220	Jembo Cable Company Tbk	JECC	2015
221	KMI Wire and Cable Tbk	KBLI	2015
222	Kabelindo Murni Tbk	KBLM	2015
223	Sucaco Tbk	SCCO	2015
224	Voksel Electric Tbk	VOKS	2015
225	Tiga Pilar Sejahtera Food Tbk	AISA	2015
226	Tri Banyan Tirta Tbk	ALTO	2015
227	Cahaya Kalbar Tbk	CEKA	2015
228	Delta Djakarta Tbk	DLTA	2015
229	Indofood CBP Sukses Makmur Tbk	ICBP	2015
230	Indofood Sukses Makmur Tbk	INDF	2015
231	Multi Bintang Indonesia Tbk	MLBI	2015
232	Mayora Indah Tbk	MYOR	2015
233	Prasidha Aneka Niaga Tbk	PSDN	2015
234	Nippon Indosari Corpindo Tbk	ROTI	2015
235	Sekar Bumi Tbk	SKBM	2015
236	Sekar Laut Tbk	SKLT	2015
237	Siantar TOP Tbk	STTP	2015
238	Ultra Jaya Milk Tbk	ULTJ	2015
239	Gudang Garam Tbk	GGRM	2015

No	Perusahaan	Kode	Tahun
240	Hanjaya Mandala Sampoerna Tbk	HMSP	2015
241	Bentoel International Investama Tbk	RMBA	2015
242	Wismilak Inti Makmur Tbk.	WIIM	2015
243	Darya-Varia Laboratoria Tbk	DVLA	2015
244	Indofarma Tbk	INAF	2015
245	Kimia Farma Tbk	KAEF	2015
246	Kalbe Farma Tbk	KLBF	2015
247	Merck Tbk	MERK	2015
248	Pyridam Farma Tbk	PYFA	2015
249	Schering Plough Indonesia Tbk	SCPI	2015
250	Tempo Scan Pacific Tbk	TSPC	2015
251	Akasha Wira International Tbk.	ADES	2015
252	Kino Indonesia Tbk.	KINO	2015
253	Mustika Ratu Tbk	MRAT	2015
254	Martina Berto Tbk	MBTO	2015
255	Mandom Indonesia Tbk	TCID	2015
256	Unilever Indonesia Tbk	UNVR	2015
257	Chitose Internasional Tbk.	CINT	2015
258	Kedaung Indah Can Tbk	KICI	2015
259	Langgeng Makmur Industri Tbk	LMPI	2015
260	Indocement Tunggal Prakarsa Tbk	INTP	2016
261	Semen Baturaja (Persero) Tbk.	SMBR	2016
262	Holcim Indonesia Tbk	SMCB	2016
263	Semen Gresik (Persero) Tbk	SMGR	2016
264	Waskita Beton Precast Tbk	WSBP	2016
265	Wijaya Karya Beton Tbk	WTON	2016
266	Asahimas Flat Glass Tbk	AMFG	2016
267	Arwana Citramulia Tbk	ARNA	2016
268	Intikeramik Alamasri Industry Tbk	IKAI	2016
269	Keramika Indonesia Assosiasi Tbk	KIAS	2016
270	Mulia Industrindo Tbk	MLIA	2016
271	Surya Toto Indonesia Tbk	TOTO	2016
272	Alakasa Industrindo Tbk	ALKA	2016
273	Alumindo Light Metal Industry Tbk	ALMI	2016
274	Betonjaya Manunggal Tbk	BTON	2016
275	Citra Tubindo Tbk	CTBN	2016
276	Gunawan Dian Jaya Steel Tbk	GDST	2016
277	Indal Alumunium Industry Tbk	INAI	2016
278	Saranacentral Bajatama Tbk.	ISSP	2016
279	Jakarta Kyoei Steel Works Tbk	JKSW	2016

No	Perusahaan	Kode	Tahun
280	Krakatau Steel (Persero) Tbk	KRAS	2016
281	Lion Metal Works Tbk	LION	2016
282	Lionmesh Prima Tbk	LMSH	2016
283	Pelat Timah Nusantara Tbk	NIKL	2016
284	Pelangi Indah Canindo Tbk	PICO	2016
285	Tembaga Mulia Semanan Tbk	TBMS	2016
286	Aneka Gas Industri Tbk	AGII	2016
287	Barito Pacific Timber Tbk	BRPT	2016
288	Duta Pertiwi Nusantara Tbk	DPNS	2016
289	Ekadharna International Tbk	EKAD	2016
290	Eterindo Wahanatama Tbk	ETWA	2016
291	Indo Acidatama Tbk	SRSN	2016
292	Chandra Asri Petrochemical Tbk	TPIA	2016
293	Unggul Indah Cahaya Tbk	UNIC	2016
294	Alam Karya Unggul Tbk	AKKU	2016
295	Argha Karya Prima Industry Tbk	AKPI	2016
296	Asiaplast Industries Tbk	APLI	2016
297	Berlina Tbk	BRNA	2016
298	Titan Kimia Nusantara Tbk	FPNI	2016
299	Champion Pacific Indonesia Tbk	IGAR	2016
300	Impack Pratama Industri Tbk.	IMPC	2016
301	Indopoly Swakarsa Industry Tbk	IPOL	2016
302	Sekawan Inti Pratama Tbk	SIAP	2016
303	Tunas Alfin Tbk.	TALF	2016
304	Trias Sentosa Tbk	TRST	2016
305	Yanaprima Hastapersada Tbk	YPAS	2016
306	Charoen Pokphand Indonesia Tbk	CPIN	2016
307	JAPFA Comfeed Indonesia Tbk	JPFA	2016
308	Malindo Feedmill Tbk	MAIN	2016
309	Sierad Produce Tbk	SIPD	2016
310	Sumalindo Lestari Jaya Tbk	SULI	2016
311	Tirta Mahakam Resources Tbk	TIRT	2016
312	Alkindo Naratama Tbk	ALDO	2016
313	Dwi Aneka Jaya Kemasindo Tbk.	DAJK	2016
314	Fajar Surya Wisesa Tbk	FASW	2016
315	Indah Kiat Pulp & Paper Tbk	INKP	2016
316	Toba Pulp Lestari Tbk	INRU	2016
317	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2016
318	Kedawung Setia Industrial Tbk.	KDSI	2016
319	Suparma Tbk	SPMA	2016

No	Perusahaan	Kode	Tahun
320	Pabrik Kertas Tjiwi Kimia Tbk	TKIM	2016
321	Indo Komositi Korpora Tbk	INCF	2016
322	Grand Kartech Tbk.	KRAH	2016
323	Astra International Tbk	ASII	2016
324	Astra Otoparts Tbk	AUTO	2016
325	Garuda Metalindo Tbk.	BOLT	2016
326	Indo Kordsa Tbk	BRAM	2016
327	Goodyear Indonesia Tbk	GDYR	2016
328	Gajah Tunggal Tbk	GJTL	2016
329	Indomobil Sukses Internasional Tbk	IMAS	2016
330	Indospring Tbk	INDS	2016
331	Multi Prima Sejahtera Tbk	LPIN	2016
332	Multi strada Arah Sarana Tbk	MASA	2016
333	Nipress Tbk	NIPS	2016
334	Prima Alloy Steel Tbk	PRAS	2016
335	Selamat Sempurna Tbk	SMSM	2016
336	Polychem Indonesia Tbk	ADMG	2016
337	Argo Pantes Tbk	ARGO	2016
338	Eratex Djaja Tbk	ERTX	2016
339	Ever Shine Textile Industry Tbk	ESTI	2016
340	Indorama Syntetics Tbk	INDR	2016
341	Apac Citra Centertex Tbk	MYTX	2016
342	Pan Brothers Tex Tbk	PBRX	2016
343	Asia Pacific Fiber Tbk	POLY	2016
344	Ricky Putra Globalindo Tbk	RICY	2016
345	Sri Rejeki Isman Tbk.	SRIL	2016
346	Sunson Textile Manufacturer Tbk	SSTM	2016
347	Star Petrochem Tbk	STAR	2016
348	Tifico Fiber Indonesia Tbk	TFCO	2016
349	Trisula International Tbk	TRIS	2016
350	Nusantara Inti Corpora Tbk	UNIT	2016
351	Sepatu Bata Tbk	BATA	2016
352	Primarindo Asia Infrastructure Tbk	BIMA	2016
353	Jembo Cable Company Tbk	JECC	2016
354	KMI Wire and Cable Tbk	KBLI	2016
355	Kabelindo Murni Tbk	KBLM	2016
356	Sucaco Tbk	SCCO	2016
357	Voksel Electric Tbk	VOKS	2016
358	Tiga Pilar Sejahtera Food Tbk	AISA	2016
359	Tri Banyan Tirta Tbk	ALTO	2016

No	Perusahaan	Kode	Tahun
360	Budi Starch & Sweetner Tbk	BUDI	2016
361	Cahaya Kalbar Tbk	CEKA	2016
362	Delta Djakarta Tbk	DLTA	2016
363	Indofood CBP Sukses Makmur Tbk	ICBP	2016
364	Indofood Sukses Makmur Tbk	INDF	2016
365	Multi Bintang Indonesia Tbk	MLBI	2016
366	Mayora Indah Tbk	MYOR	2016
367	Prasidha Aneka Niaga Tbk	PSDN	2016
368	Nippon Indosari Corpindo Tbk	ROTI	2016
369	Sekar Bumi Tbk	SKBM	2016
370	Sekar Laut Tbk	SKLT	2016
371	Siantar TOP Tbk	STTP	2016
372	Ultra Jaya Milk Tbk	ULTJ	2016
373	Gudang Garam Tbk	GGRM	2016
374	Hanjaya Mandala Sampoerna Tbk	HMSP	2016
375	Bentoel International Investama Tbk	RMBA	2016
376	Wismilak Inti Makmur Tbk.	WIIM	2016
377	Darya-Varia Laboratoria Tbk	DVLA	2016
378	Indofarma Tbk	INAF	2016
379	Kimia Farma Tbk	KAEF	2016
380	Kalbe Farma Tbk	KLBF	2016
381	Merck Tbk	MERK	2016
382	Pyridam Farma Tbk	PYFA	2016
383	Schering Plough Indonesia Tbk	SCPI	2016
384	Taisho Pharmaceutical Indonesia Tbk	SQBB	2016
385	Tempo Scan Pacific Tbk	TSPC	2016
386	Akasha Wira International Tbk.	ADES	2016
387	Kino Indonesia Tbk.	KINO	2016
388	Martina Berto Tbk	MBTO	2016
389	Mustika Ratu Tbk	MRAT	2016
390	Mandom Indonesia Tbk	TCID	2016
391	Unilever Indonesia Tbk	UNVR	2016
392	Chitose Internasional Tbk.	CINT	2016
393	Kedaung Indah Can Tbk	KICI	2016
394	Langgeng Makmur Industri Tbk	LMPI	2016
395	Indocement Tunggal Prakarsa Tbk	INTP	2017
396	Semen Baturaja (Persero) Tbk.	SMBR	2017
397	Holcim Indonesia Tbk	SMCB	2017
398	Semen Gresik (Persero) Tbk	SMGR	2017
399	Wijaya Karya Beton Tbk	WTON	2017

No	Perusahaan	Kode	Tahun
400	Asahimas Flat Glass Tbk	AMFG	2017
401	Arwana Citramulia Tbk	ARNA	2017
402	Keramika Indonesia Assosiasi Tbk	KIAS	2017
403	Mark Dynamics Indonesia Tbk	MARK	2017
404	Mulia Industrindo Tbk	MLIA	2017
405	Surya Toto Indonesia Tbk	TOTO	2017
406	Alakasa Industrindo Tbk	ALKA	2017
407	Alumindo Light Metal Industry Tbk	ALMI	2017
408	Betonjaya Manunggal Tbk	BTON	2017
409	Citra Tubindo Tbk	CTBN	2017
410	Gunawan Dian Jaya Steel Tbk	GDST	2017
411	Indal Alumunium Industry Tbk	INAI	2017
412	Saranacentral Bajatama Tbk.	ISSP	2017
413	Jakarta Kyoei Steel Works Tbk	JKSW	2017
414	Krakatau Steel (Persero) Tbk	KRAS	2017
415	Lion Metal Works Tbk	LION	2017
416	Lionmesh Prima Tbk	LMSH	2017
417	Pelat Timah Nusantara Tbk	NIKL	2017
418	Pelangi Indah Canindo Tbk	PICO	2017
419	Tembaga Mulia Semanan Tbk	TBMS	2017
420	Aneka Gas Industri Tbk	AGII	2017
421	Barito Pacific Timber Tbk	BRPT	2017
422	Duta Pertiwi Nusantara Tbk	DPNS	2017
423	Ekadharma International Tbk	EKAD	2017
424	Eterindo Wahanatama Tbk	ETWA	2017
425	Emdeki Utama Tbk	MDKI	2017
426	Indo Acidatama Tbk	SRSN	2017
427	Chandra Asri Petrochemical Tbk	TPIA	2017
428	Unggul Indah Cahaya Tbk	UNIC	2017
429	Alam Karya Unggul Tbk	AKKU	2017
430	Argha Karya Prima Industry Tbk	AKPI	2017
431	Asiaplast Industries Tbk	APLI	2017
432	Berlina Tbk	BRNA	2017
433	Titan Kimia Nusantara Tbk	FPNI	2017
434	Champion Pacific Indonesia Tbk	IGAR	2017
435	Impack Pratama Industri Tbk.	IMPC	2017
436	Indopoly Swakarsa Industry Tbk	IPOL	2017
437	Panca Budi Idaman Tbk	PBID	2017
438	Tunas Alfin Tbk.	TALF	2017
439	Trias Sentosa Tbk	TRST	2017

No	Perusahaan	Kode	Tahun
440	Yanaprima Hastapersada Tbk	YPAS	2017
441	Charoen Pokphand Indonesia Tbk	CPIN	2017
442	JAPFA Comfeed Indonesia Tbk	JPFA	2017
443	Malindo Feedmill Tbk	MAIN	2017
444	Sierad Produce Tbk	SIPD	2017
445	Sumalindo Lestari Jaya Tbk	SULI	2017
446	Tirta Mahakam Resources Tbk	TIRT	2017
447	Alkindo Naratama Tbk	ALDO	2017
448	Fajar Surya Wisesa Tbk	FASW	2017
449	Indah Kiat Pulp & Paper Tbk	INKP	2017
450	Toba Pulp Lestari Tbk	INRU	2017
451	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2017
452	Kedawang Setia Industrial Tbk.	KDSI	2017
453	Suparma Tbk	SPMA	2017
454	Pabrik Kertas Tjiwi Kimia Tbk	TKIM	2017
455	Indo Komositi Korpora Tbk	INCF	2017
456	Kirana Megatara Tbk	KMTR	2017
457	Garuda Maintenance Facility Aero Asia Tbk	GMFI	2017
458	Grand Kartech Tbk.	KRAH	2017
459	Astra International Tbk	ASII	2017
460	Astra Otoparts Tbk	AUTO	2017
461	Garuda Metalindo Tbk.	BOLT	2017
462	Indo Kordsa Tbk	BRAM	2017
463	Goodyear Indonesia Tbk	GDYR	2017
464	Gajah Tunggal Tbk	GJTL	2017
465	Indomobil Sukses Internasional Tbk	IMAS	2017
466	Indospring Tbk	INDS	2017
467	Multi Prima Sejahtera Tbk	LPIN	2017
468	Multistrada Arah Sarana Tbk	MASA	2017
469	Nipress Tbk	NIPS	2017
470	Prima Alloy Steel Tbk	PRAS	2017
471	Selamat Sempurna Tbk	SMSM	2017
472	Argo Pantes Tbk	ARGO	2017
473	Trisula Textile Industries Tbk	BELL	2017
474	Eratex Djaja Tbk	ERTX	2017
475	Ever Shine Textile Industry Tbk	ESTI	2017
476	Panasia Indo Resources Tbk	HDTX	2017
477	Indorama Syntetics Tbk	INDR	2017
478	Apac Citra Centertex Tbk	MYTX	2017
479	Pan Brothers Tex Tbk	PBRX	2017

No	Perusahaan	Kode	Tahun
480	Asia Pacific Fiber Tbk	POLY	2017
481	Ricky Putra Globalindo Tbk	RICY	2017
482	Sri Rejeki Isman Tbk.	SRIL	2017
483	Sunson Textile Manufacturer Tbk	SSTM	2017
484	Star Petrochem Tbk	STAR	2017
485	Tifico Fiber Indonesia Tbk	TFCO	2017
486	Trisula International Tbk	TRIS	2017
487	Nusantara Inti Corpora Tbk	UNIT	2017
488	Sepatu Bata Tbk	BATA	2017
489	Primarindo Asia Infrastructure Tbk	BIMA	2017
490	Jembo Cable Company Tbk	JECC	2017
491	KMI Wire and Cable Tbk	KBLI	2017
492	Kabelindo Murni Tbk	KBLM	2017
493	Sucaco Tbk	SCCO	2017
494	Voksel Electric Tbk	VOKS	2017
495	Tiga Pilar Sejahtera Food Tbk	AISA	2017
496	Tri Banyan Tirta Tbk	ALTO	2017
497	Budi Starch & Sweetner Tbk	BUDI	2017
498	Cahaya Kalbar Tbk	CEKA	2017
499	Delta Djakarta Tbk	DLTA	2017
500	Sariguna Primatirta Tbk	CLEO	2017
501	Buyung Poetra Sembada Tbk	HOKI	2017
502	Indofood CBP Sukses Makmur Tbk	ICBP	2017
503	Inti Agri Resources Tbk	IIKP	2017
504	Indofood Sukses Makmur Tbk	INDF	2017
505	Multi Bintang Indonesia Tbk	MLBI	2017
506	Mayora Indah Tbk	MYOR	2017
507	Prima Cakrawala Abadi Tbk	PCAR	2017
508	Prasidha Aneka Niaga Tbk	PSDN	2017
509	Nippon Indosari Corpindo Tbk	ROTI	2017
510	Sekar Bumi Tbk	SKBM	2017
511	Sekar Laut Tbk	SKLT	2017
512	Siantar TOP Tbk	STTP	2017
513	Ultra Jaya Milk Tbk	ULTJ	2017
514	Gudang Garam Tbk	GGRM	2017
515	Hanjaya Mandala Sampoerna Tbk	HMSP	2017
516	Bentoel International Investama Tbk	RMBA	2017
517	Wismilak Inti Makmur Tbk.	WIIM	2017
518	Darya-Varia Laboratoria Tbk	DVLA	2017
519	Indofarma Tbk	INAF	2017

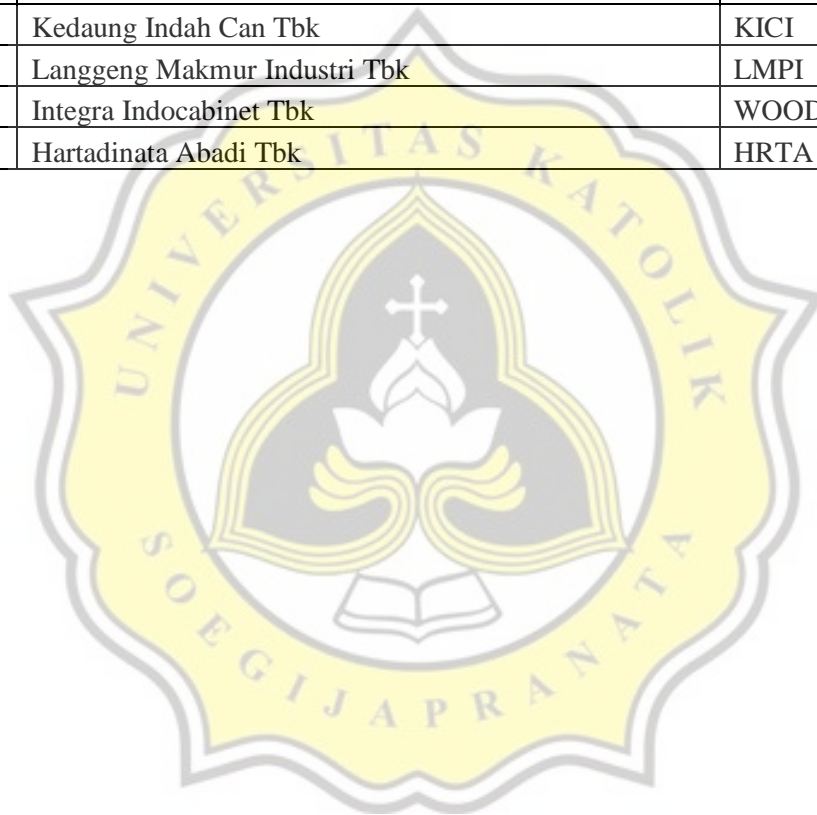
No	Perusahaan	Kode	Tahun
520	Kimia Farma Tbk	KAEF	2017
521	Kalbe Farma Tbk	KLBF	2017
522	Merck Tbk	MERK	2017
523	Pyridam Farma Tbk	PYFA	2017
524	Schering Plough Indonesia Tbk	SCPI	2017
525	Industri Jamu dan Farmasi Sido Muncul Tbk.	SIDO	2017
526	Taisho Pharmaceutical Indonesia Tbk	SQBB	2017
527	Tempo Scan Pacific Tbk	TSPC	2017
528	Akasha Wira International Tbk.	ADES	2017
529	Kino Indonesia Tbk.	KINO	2017
530	Martina Berto Tbk	MBTO	2017
531	Mustika Ratu Tbk	MRAT	2017
532	Mandom Indonesia Tbk	TCID	2017
533	Unilever Indonesia Tbk	UNVR	2017
534	Chitose Internasional Tbk.	CINT	2017
535	Kedaung Indah Can Tbk	KICI	2017
536	Langgeng Makmur Industri Tbk	LMPI	2017
537	Integra Indocabinet Tbk	WOOD	2017
538	Hartadinata Abadi Tbk	HRTA	2017
539	Indocement Tunggal Prakarsa Tbk	INTP	2018
540	Semen Baturaja (Persero) Tbk.	SMBR	2018
541	Holcim Indonesia Tbk	SMCB	2018
542	Semen Indonesia (Persero) Tbk.	SMGR	2018
543	Waskita Beton Precast Tbk.	WSBP	2018
544	Wijaya Karya Beton Tbk.	WTON	2018
545	Asahimas Flat Glass Tbk	AMFG	2018
546	Arwana Citramulia Tbk	ARNA	2018
547	Cahayaputra Asa Keramik Tbk	CAKK	2018
548	Intikeramik Alamasri Industry Tbk	IKAI	2018
549	Keramika Indonesia Assosiasi Tbk	KIAS	2018
550	Mark Dynamics Indonesia Tbk	MARK	2018
551	Mulia Industrindo Tbk	MLIA	2018
552	Surya Toto Indonesia Tbk	TOTO	2018
553	Alakasa Industrindo Tbk	ALKA	2018
554	Alumindo Light Metal Industry Tbk	ALMI	2018
555	Citra Tubindo Tbk	CTBN	2018
556	Gunawan Dian Jaya Steel Tbk	GDST	2018
557	Indal Alumunium Industry Tbk	INAI	2018
558	Steel Pipe Industry of Indonesia Tbk.	ISSP	2018
559	Jakarta Kyoei Steel Works Tbk	JKSW	2018

No	Perusahaan	Kode	Tahun
560	Krakatau Steel (Persero) Tbk	KRAS	2018
561	Lion Metal Works Tbk	LION	2018
562	Lionmesh Prima Tbk	LMSH	2018
563	Pelat Timah Nusantara Tbk	NIKL	2018
564	Pelangi Indah Canindo Tbk	PICO	2018
565	Tembaga Mulia Semanan Tbk	TBMS	2018
566	Polychem Indonesia Tbk	ADMG	2018
567	Aneka Gas Industri Tbk.	AGII	2018
568	Barito Pacific Timber Tbk	BRPT	2018
569	Duta Pertiwi Nusantara Tbk	DPNS	2018
570	Ekadharma International Tbk	EKAD	2018
571	Eterindo Wahanatama Tbk	ETWA	2018
572	Emdeki Utama Tbk	MDKI	2018
573	Madurasa Murni Indah Tbk	MOLI	2018
574	Indo Acidatama Tbk	SRSN	2018
575	Tridomain Performance Materials Tbk	TDPM	2018
576	Chandra Asri Petrochemical Tbk	TPIA	2018
577	Unggul Indah Cahaya Tbk	UNIC	2018
578	Alam Karya Unggul Tbk	AKKU	2018
579	Argha Karya Prima Industry Tbk	AKPI	2018
580	Asiaplast Industries Tbk	APLI	2018
581	Berlina Tbk	BRNA	2018
582	Lotte Chemical Titan Tbk.	FPNI	2018
583	Champion Pacific Indonesia Tbk	IGAR	2018
584	Impack Pratama Industri Tbk.	IMPC	2018
585	Indopoly Swakarsa Industry Tbk	IPOL	2018
586	Panca Budi Idaman Tbk	PBID	2018
587	Tunas Alfin Tbk.	TALF	2018
588	Trias Sentosa Tbk	TRST	2018
589	Yanaprima Hastapersada Tbk	YPAS	2018
590	Charoen Pokphand Indonesia Tbk	CPIN	2018
591	Central Proteina Prima Tbk	CPRO	2018
592	JAPFA Comfeed Indonesia Tbk	JPFA	2018
593	Malindo Feedmill Tbk	MAIN	2018
594	Sierad Produce Tbk	SIPD	2018
595	SLJ Global Tbk.	SULI	2018
596	Tirta Mahakam Resources Tbk	TIRT	2018
597	Alkindo Naratama Tbk	ALDO	2018
598	Fajar Surya Wisesa Tbk	FASW	2018
599	Indah Kiat Pulp & Paper Tbk	INKP	2018

No	Perusahaan	Kode	Tahun
600	Toba Pulp Lestari Tbk	INRU	2018
601	Kertas Basuki Rachmat Indonesia Tbk	KBRI	2018
602	Kedawung Setia Industrial Tbk	KDSI	2018
603	Suparma Tbk	SPMA	2018
604	Sriwahana Adityakarta Tbk	SWAT	2018
605	Pabrik Kertas Tjiwi Kimia Tbk	TKIM	2018
606	Indo Komoditi Korpora Tbk.	INCF	2018
607	Kirana Megatara Tbk	KMTR	2018
608	Garuda Maintenance Facility Aero Asia Tbk	GMFI	2018
609	Grand Kartech Tbk.	KRAH	2018
610	Astra International Tbk	ASII	2018
611	Astra Otoparts Tbk	AUTO	2018
612	Garuda Metalindo Tbk.	BOLT	2018
613	Indo Kordsa Tbk	BRAM	2018
614	Goodyear Indonesia Tbk	GDYR	2018
615	Gajah Tunggal Tbk	GJTL	2018
616	Indomobil Sukses Internasional Tbk	IMAS	2018
617	Indospring Tbk	INDS	2018
618	Multi Prima Sejahtera Tbk	LPIN	2018
619	Multistrada Arah Sarana Tbk	MASA	2018
620	Prima Alloy Steel Tbk	PRAS	2018
621	Selamat Sempurna Tbk	SMSM	2018
622	Argo Pantes Tbk	ARGO	2018
623	Trisula Textile Industries Tbk	BELL	2018
624	Eratex Djaja Tbk	ERTX	2018
625	Ever Shine Textile Industry Tbk	ESTI	2018
626	Panasia Indo Resources Tbk	HDTX	2018
627	Indorama Syntetics Tbk	INDR	2018
628	Asia Pacific Investama Tbk.	MYTX	2018
629	Pan Brothers Tex Tbk	PBRX	2018
630	Asia Pacific Fiber Tbk	POLY	2018
631	Ricky Putra Globalindo Tbk	RICY	2018
632	Sri Rejeki Isman Tbk.	SRIL	2018
633	Sunson Textile Manufacturer Tbk	SSTM	2018
634	Star Petrochem Tbk	STAR	2018
635	Tifico Fiber Indonesia Tbk	TFCO	2018
636	Trisula International Tbk	TRIS	2018
637	Nusantara Inti Corpora Tbk	UNIT	2018
638	Mega Perintis Tbk	ZONE	2018
639	Sepatu Bata Tbk	BATA	2018

No	Perusahaan	Kode	Tahun
640	Primarindo Asia Infrastructure Tbk	BIMA	2018
641	Jembo Cable Company Tbk	JECC	2018
642	KMI Wire and Cable Tbk	KBLI	2018
643	Kabelindo Murni Tbk	KBLM	2018
644	Sucaco Tbk	SCCO	2018
645	Voksel Electric Tbk	VOKS	2018
646	Sky Energy Indonesia Tbk	JKSY	2018
647	Sat Nusapersada Tbk.	PTSN	2018
648	Tri Banyan Tirta Tbk	ALTO	2018
649	Bumi Teknokultura Unggul Tbk	BTEK	2018
650	Budi Starch & Sweetener Tbk.	BUDI	2018
651	Wilmar Cahaya Indonesia Tbk.	CEKA	2018
652	Sariguna Primatirta Tbk.	CLEO	2018
653	Delta Djakarta Tbk	DLTA	2018
654	Garudafood Putra Putri Jaya Tbk	GOOD	2018
655	Buyung Poetra Sembada Tbk.	HOKI	2018
656	Indofood CBP Sukses Makmur Tbk	ICBP	2018
657	Inti Agri Resources Tbk	IIKP	2018
658	Indofood Sukses Makmur Tbk	INDF	2018
659	Magna Investama Mandiri Tbk	MGNA	2018
660	Multi Bintang Indonesia Tbk	MLBI	2018
661	Mayora Indah Tbk	MYOR	2018
662	Pratama Abadi Nusa Industri Tbk	PANI	2018
663	Prima Cakrawala Abadi Tbk	PCAR	2018
664	Prasidha Aneka Niaga Tbk	PSDN	2018
665	Nippon Indosari Corpindo Tbk	ROTI	2018
666	Sekar Bumi Tbk	SKBM	2018
667	Sekar Laut Tbk	SKLT	2018
668	Siantar TOP Tbk	STTP	2018
669	Ultra Jaya Milk Tbk	ULTJ	2018
670	Gudang Garam Tbk	GGRM	2018
671	Hanjaya Mandala Sampoerna Tbk	HMSP	2018
672	Bentoel International Investama Tbk	RMBA	2018
673	Wisnilak Inti Makmur Tbk.	WIIM	2018
674	Darya-Varia Laboratoria Tbk	DVLA	2018
675	Indofarma Tbk	INAF	2018
676	Kimia Farma Tbk	KAEF	2018
677	Kalbe Farma Tbk	KLBF	2018
678	Merck Tbk	MERK	2018
679	Pyridam Farma Tbk	PYFA	2018

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680	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO	2018
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685	Mustika Ratu Tbk	MRAT	2018
686	Mandom Indonesia Tbk	TCID	2018
687	Unilever Indonesia Tbk	UNVR	2018
688	Chitose Internasional Tbk.	CINT	2018
689	Kedaung Indah Can Tbk	KICI	2018
690	Langgeng Makmur Industri Tbk	LMPI	2018
691	Integra Indocabinet Tbk	WOOD	2018
692	Hartadinata Abadi Tbk	HRTA	2018



LAMPIRAN 3: STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen laba	692	.0000	2.1053	.113989	.1836039
Kepemilikan manajerial	692	.0000	.7320	.035312	.0972450
Komisaris independen	692	.1667	1.0000	.410350	.1100562
Ukuran dewan komisaris	692	2.0000	12.0000	4.115607	1.7518861
Kepemilikan institusional	692	.0102	.9998	.691718	.2043857
Komite audit	692	2.0000	5.0000	3.034682	.3427302
Valid N (listwise)	692				



LAMPIRAN 4: UJI NORMALITAS

Uji Normalitas Model Regresi Manajemen Laba

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		260
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.38433375
Most Extreme Differences	Absolute	.059
	Positive	.033
	Negative	-.059
Kolmogorov-Smirnov Z		.953
Asymp. Sig. (2-tailed)		.324

a. Test distribution is Normal.

b. Calculated from data.

Uji Normalitas Model Regresi Pengujian Hipotesis Sebelum *Screening Data*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		692
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.18301322
Most Extreme Differences	Absolute	.236
	Positive	.228
	Negative	-.236
Kolmogorov-Smirnov Z		6.212
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

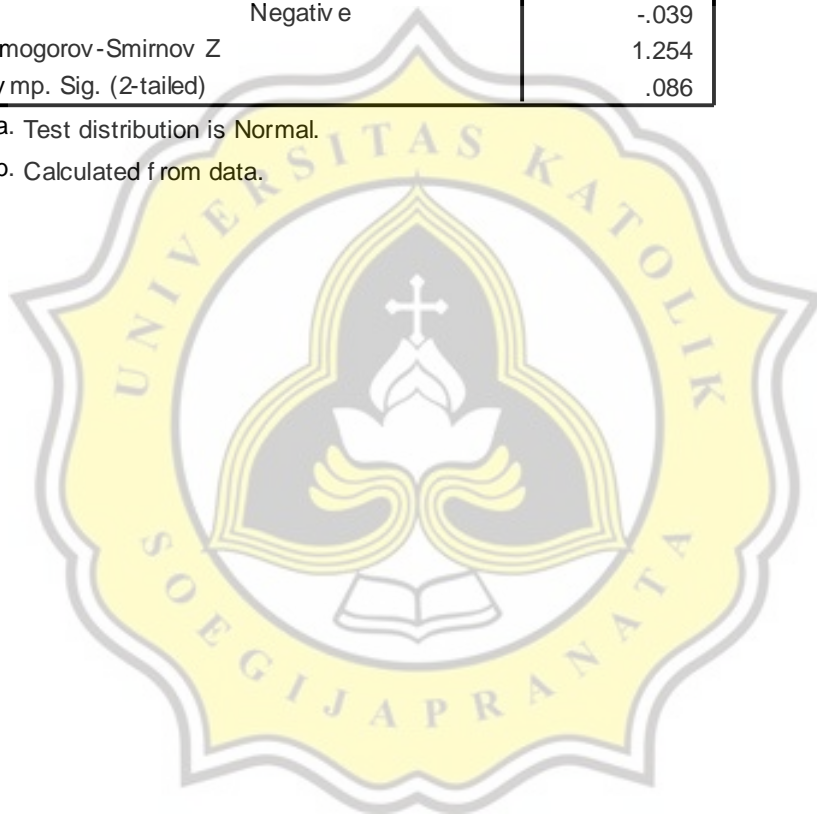
Uji Normalitas Model Regresi Pengujian Hipotesis Sesudah *Screening* Data

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		494
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04464727
Most Extreme Differences	Absolute	.056
	Positive	.056
	Negative	-.039
Kolmogorov-Smirnov Z		1.254
Asymp. Sig. (2-tailed)		.086

a. Test distribution is Normal.

b. Calculated from data.



LAMPIRAN 5: UJI MULTIKOLINEARITAS

Uji Multikolinearitas Model Regresi Manajemen Laba

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	PPEit/Ait-1, DREVit/Ait-1, ^a 1/Ait-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAit/Ait-1

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	1/Ait-1	.570	1.755
	DREVit/Ait-1	.574	1.742
	PPEit/Ait-1	.990	1.010

a. Dependent Variable: TAit/Ait-1

Uji Multikolinearitas Model Regresi Pengujian Hipotesis

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen laba

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepemilikan manajerial	.849	1.178
	Komisaris independen	.979	1.022
	Ukuran dewan komisaris	.919	1.088
	Kepemilikan institusional	.863	1.159
	Komite audit	.934	1.071

a. Dependent Variable: Manajemen laba



LAMPIRAN 6: UJI HETEROSKEDASTISITAS

Uji Heteroskedastisitas Model Regresi Manajemen Laba

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	X2X3, X32, X1, X22, X3, X1X3, X2, X1X2, X12 ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: U2t

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.162 ^a	.026	-.009	3.57436

a. Predictors: (Constant), X2X3, X32, X1, X22, X3, X1X3, X2, X1X2, X12

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	86.004	9	9.556	.748	.665 ^a
	Residual	3194.020	250	12.776		
	Total	3280.024	259			

a. Predictors: (Constant), X2X3, X32, X1, X22, X3, X1X3, X2, X1X2, X12

b. Dependent Variable: U2t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.609	.574		2.801	.005
	X1	-2E+010	2E+011	-.061	-.106	.915
	X2	-.541	.604	-.149	-.895	.372
	X3	.530	1.375	.049	.386	.700
	X12	8E+019	2E+021	.025	.036	.971
	X22	.021	.110	.060	.192	.848
	X32	-.017	.606	-.005	-.029	.977
	X1X2	-2E+009	2E+010	-.045	-.086	.931
	X1X3	3E+011	5E+011	.148	.561	.575
	X2X3	-.029	2.376	-.002	-.012	.990

a. Dependent Variable: U2t

Uji Heteroskedastisitas Model Regresi Pengujian Hipotesis

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	X4X5, X2, X32, X1X4, X52, X12, X1X3, X2X3, X1X2, X42, X3X4, X22, X1X5, X5, X3, X1, X2X5, X4		Enter

a. Tolerance = .000 limits reached.

b. Dependent Variable: U2i

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.223 ^a	.050	.014	.00228

a. Predictors: (Constant), X4X5, X2, X32, X1X4, X52, X12, X1X3, X2X3, X1X2, X42, X3X4, X22, X1X5, X5, X3, X1, X2X5, X4

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	18	.000	1.378	.137 ^a
	Residual	.002	475	.000		
	Total	.003	493			

a. Predictors: (Constant), X4X5, X2, X32, X1X4, X52, X12, X1X3, X2X3, X1X2, X42, X3X4, X22, X1X5, X5, X3, X1, X2X5, X4

b. Dependent Variable: U2i

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.009	.013		.669	.504
	X1	-.013	.030	-.282	-.424	.672
	X2	-.013	.019	-.604	-.679	.498
	X3	-.001	.001	-.457	-1.010	.313
	X4	.001	.011	.108	.120	.904
	X5	-.002	.005	-.176	-.284	.776
	X12	-.023	.036	-.109	-.643	.521
	X22	.007	.007	.287	.975	.330
	X32	2.90E-005	.000	.205	.746	.456
	X42	.000	.002	-.012	-.046	.963
	X52	-9.7E-005	.000	-.071	-.199	.842
	X1X2	-.021	.023	-.197	-.916	.360
	X1X3	.000	.002	.015	.097	.923
	X1X4	-.002	.015	-.026	-.146	.884
	X1X5	.007	.009	.500	.787	.432
	X2X3	.001	.001	.202	.721	.471
	X2X5	.004	.006	.521	.645	.520
	X3X4	-.006	.006	-.271	-.893	.372
	X4X5	2.83E-006	.003	.001	.001	.999

a. Dependent Variable: U2i

Excluded Variables^b

Model	Beta In	t	Sig.	Partial Correlation	Collinearity Statistics
					Tolerance
1	X2X4	. ^a	.	.	.000
	X3X5	. ^a	.	.	.000

a. Predictors in the Model: (Constant), X4X5, X2, X32, X1X4, X52, X12, X1X3, X2X3, X1X2, X42, X3X4, X22, X1X5, X5, X3, X1, X2X5, X4

b. Dependent Variable: U2i



LAMPIRAN 7: UJI AUTOKORELASI

Uji Autokorelasi Model Regresi Manajemen Laba

Variables Entered/Removed^d

Model	Variables Entered	Variables Removed	Method
1	PPEit/Ait-1, DREVit/Ait-1, ^a 1/Ait-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAit/Ait-1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.264 ^a	.070	.059	1.39242	2.009

a. Predictors: (Constant), PPEit/Ait-1, DREVit/Ait-1, 1/Ait-1

b. Dependent Variable: TAit/Ait-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	37.179	3	12.393	6.392	.000 ^a
	Residual	496.342	256	1.939		
	Total	533.521	259			

a. Predictors: (Constant), PPEit/Ait-1, DREVit/Ait-1, 1/Ait-1

b. Dependent Variable: TAit/Ait-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.276	.139		-23.535	.000
	1/Ait-1	2E+010	1E+010	.136	1.707	.089
	DREVit/Ait-1	.224	.117	.153	1.919	.056
	PPEit/Ait-1	-.063	.266	-.014	-.235	.814

a. Dependent Variable: TAit/Ait-1

Uji Autokorelasi Model Regresi Pengujian Hipotesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen laba

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.161 ^a	.026	.016	.044875	1.922

a.

Predictors: (Constant), Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional

b. Dependent Variable: Manajemen laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.026	5	.005	2.606	.024 ^a
	Residual	.983	488	.002		
	Total	1.009	493			

a. Predictors: (Constant), Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional

b. Dependent Variable: Manajemen laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.124	.027		4.605	.000
	Kepemilikan manajerial	-.086	.043	-.097	-1.997	.046
	Komisaris independen	.029	.019	.067	1.489	.137
	Ukuran dewan komisaris	.000	.001	-.016	-.338	.735
	Kepemilikan institusional	-.006	.012	-.022	-.461	.645
	Komite audit	-.017	.008	-.100	-2.173	.030

a. Dependent Variable: Manajemen laba



LAMPIRAN 8: UJI REGRESI BERGANDA

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, ^a Kepemilikan institusional	.	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	.161 ^a	.026	.016	.044875

a. Predictors: (Constant), Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.026	5	.005	2.606	.024 ^a
	Residual	.983	488	.002		
	Total	1.009	493			

a. Predictors: (Constant), Komite audit, Kepemilikan manajerial, Komisaris independen, Ukuran dewan komisaris, Kepemilikan institusional

b. Dependent Variable: Manajemen laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.124	.027		4.605	.000
	Kepemilikan manajerial	-.086	.043	-.097	-1.997	.046
	Komisaris independen	.029	.019	.067	1.489	.137
	Ukuran dewan komisaris	.000	.001	-.016	-.338	.735
	Kepemilikan institusional	-.006	.012	-.022	-.461	.645
	Komite audit	-.017	.008	-.100	-2.173	.030

a. Dependent Variable: Manajemen laba





9.01% PLAGIARISM
APPROXIMATELY

Report #13035871

Latar Belakang Informasi mengenai kondisi keuangan perusahaan lebih banyak dimiliki oleh pihak manajer dibandingkan pemilik perusahaan karena manajer merupakan pengelola perusahaan. Perbedaan informasi yang dimiliki oleh pihak manajemen dengan pemegang saham tersebut dapat mendorong pihak manajemen untuk melakukan tindakan profit management (manajemen laba) (Fatmawati, 2018). Profit management (manajemen laba) adalah tindakan yang dilakukan oleh pihak manajemen mempengaruhi laba perusahaan dengan memilih metode akuntansi (Scott, 2012). Kasus adanya indikasi terjadinya profit management (manajemen laba) di Indonesia antara lain kasus PT Garuda Indonesia (GIAA). Otoritas Jasa Keuangan (OJK) menemukan pelanggaran dalam laporan keuangan PT Garuda Indonesia (GIAA) pada tahun buku 2018. Pelanggaran yang ditemukan adalah PT Garuda Indonesia (GIAA) mencatatkan nilai kerjasama dengan PT Mahata Aero Teknologi senilai US\$ 239 juta atau setara Rp 3,5 triliun. Dana tersebut masih bersifat piutang namun sudah diakui oleh