

LAMPIRAN

Lampiran 1. Nama Perusahaan Yang Terdaftar di BEI Tahun 2014-2016

	KODE	Nama Perusahaan
1	ADES	Akasha Wira International
2	AKPI	Argha Karya Prima
3	AKRA	AKR Corporindo
4	AMFG	Asahimas Flat Glass
5	APLI	Asiplast Industries
6	ARNA	Arwana Citramulia
7	ASGR	Astra Graphia
8	ASII	Astra Inetrnational
9	AUTO	Astra Otoparts
10	BAJA	Saranacentral Bajatama
11	DLTA	Delta Djakarta
12	DPNS	Duta Pertiwi Nusantara
13	DVLA	Darya Varia
14	FAST	Fast Food Indonesia
15	GGRM	Gudang Garam
16	HMSP	HM Sampoerna
17	ICBP	Indofood CBP Sukses M.
18	IMPC	Impack Pratama Industri
19	INAI	Indal Alumindo Industry
20	INCI	Intanwijaya International
21	INDF	Indofood Sukses Makmur
22	INDS	Indospring
23	INTP	Indocement Tunggal Perkasa
24	JECC	Jembo Cable Company
25	KBLI	KMI Wire and Cable
26	KLBF	Kalbe Farma
27	LION	Lion Metal Works
28	LMPI	Langgeng Makmur
29	LMSH	Lionmesh Prima
30	LTLS	Lautan Luas
31	MERK	Merck
32	MLBI	Multi Bintang Indonesia
33	MTDL	Metrodata Electronics
34	MYOR	Mayora Indah
35	PYFA	Pyridan Farma
36	RDTX	Roda Vivatex
37	RICY	Ricky Putra Globalindo
38	ROTI	Nippon Indosari
39	SCCO	Supreme Cable Manufact.

40	SKLT	Sekar Laut
41	SMBR	Semen Baturaja
42	SMGR	Semen Indonesia
43	SMSM	Selamat Sempurna
44	SRSN	Indo Acidatama
45	TALF	Tunas Alfin
46	TBLA	Tunas Baru Lampung
47	TCID	Mandom Indonesia
48	TIRT	Tirta Mahakam Resources
49	TSPC	Tempo Scan Pasific
50	ULTJ	Ultrajaya Milk Industri
51	UNTR	United Tractors
52	UNVR	Unilever Indonesia

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Lampiran 2. Pengukuran Manajemen Laba Perusahaan Yang Tidak Memberikan Kompensasi Bonus

No	KODE	Nama Perusahaan	Kompensasi Bonus	Dait		
				2014	2015	2016
1	AKPI	Argha Karya Prima	0	-0.4351	-0.0887	-0.2905
2	AKRA	AKR Corporindo	0	-0.1584	0.0639	0.2620
3	AMFG	Asahimas Flat Glass	0	-0.2669	-0.0841	-0.1971
4	APLI	Asiplast Industries	0	-0.2094	-0.1760	-0.4612
5	ASGR	Astra Graphia	0	0.1323	-1.7003	-1.7769
6	ASII	Astra Ineternational	0	-0.0356	0.1629	-0.0023
7	AUTO	Astra Otoparts	0	-0.1064	-0.0444	-0.1106
8	DLTA	Delta Djakarta	0	0.3185	-1.0438	-0.1249
9	DVLA	Darya Varia	0	-0.0991	-0.2803	-0.1623
10	GGRM	Gudang Garam	0	-0.2277	-0.1085	-0.1614
11	HMSP	HM Sampoerna	0	-0.3298	0.1091	-0.2712
12	IMPC	Impack Pratama Industri	0	-0.0625	0.1098	-0.1021
13	INDS	Indospring	0	-0.1535	-0.0246	-0.1198
14	INTP	Indocement Tunggal Perkasa	0	-0.1411	-0.0356	0.0133
15	KLBF	Kalbe Farma	0	-0.1898	-0.2716	-0.1470
16	LION	Lion Metal Works	0	-0.1569	-0.0458	-0.0397
17	LMPI	Langgeng Makmur	0	0.1826	-0.0012	-0.0123
18	LTLS	Lautan Luas	0	-0.0705	-0.1065	-0.0851
19	MERK	Merck	0	-0.1964	-0.2692	-0.2046
20	MTDL	Metrodata Electronics	0	-0.5546	-0.1626	-0.1863
21	MYOR	Mayora Indah	0	-0.1621	0.0189	-0.2551
22	PYFA	Pyridan Farma	0	-0.2984	-0.2666	-0.1272
23	RICY	Ricky Putra Globalindo	0	-0.3148	-0.0653	-0.1842
24	SCCO	Supreme Cable Manufact.	0	0.0609	-0.0409	-0.3544
25	SMBR	Semen Baturaja	0	-0.0270	-0.2250	-0.1052
26	SMGR	Semen Indonesia	0	-0.2308	-0.2015	-0.1355
27	SRSN	Indo Acidatama	0	-0.2399	0.0327	-0.1229
28	TIRT	Tirta Mahakam Resources	0	-0.2159	-0.1512	-0.0327
29	TSPC	Tempo Scan Pasific	0	-0.0194	-0.2095	-0.2168
30	UNVR	Unilever Indonesia	0	-0.4704	-0.2677	-0.3825

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Lampiran 3. Pengukuran Manajemen Laba Perusahaan Yang Memberikan Kompensasi Bonus

No	KODE	Nama Perusahaan	Kompensasi Bonus	Dait		
				2014	2015	2016
1	ADES	Akasha Wira International	1	-0.3940	-0.2628	-0.5535
2	ARNA	Arwana Citramulia	1	-0.2145	0.1363	-0.2603
3	BAJA	Saranacentral Bajatama	1	-0.2603	0.0976	0.0055
4	DPNS	Duta Pertiwi Nusantara	1	-0.0396	0.0339	-0.0745
5	FAST	Fast Food Indonesia	1	-0.2710	-0.2454	-0.3659
6	ICBP	Indofood CBP Sukses M.	1	-0.3626	-0.1154	-0.1793
7	INAI	Indal Alumindo Industry	1	-0.3725	-0.2259	0.2405
8	INCI	Intanwijaya International	1	-0.2620	-0.3392	0.2370
9	INDF	Indofood Sukses Makmur	1	-0.2430	-0.0320	-0.1078
10	JECC	Jembo Cable Company	1	-0.0858	-0.0892	-0.3659
11	KBLI	KMI Wire and Cable	1	0.0153	-0.1704	-0.1484
12	LMSH	Lionmesh Prima	1	-0.0976	0.3713	-0.0683
13	MLBI	Multi Bintang Indonesia	1	0.1855	-0.2365	-0.5092
14	RDTX	Roda Vivatex	1	-0.1919	-0.1758	-0.1279
15	ROTI	Nippon Indosari	1	-0.4861	-0.4353	-0.3181
16	SKLT	Sekar Laut	1	-0.5837	-0.3381	0.0576
17	SMSM	Selamat Sempurna	1	-0.2413	-0.2165	-0.0857
18	TALF	Tunas Alfin	1	-0.5387	0.2115	0.4306
19	TBLA	Tunas Baru Lampung	1	-0.5285	0.1377	-0.1910
20	TCID	Mandom Indonesia	1	-0.2888	0.2283	-0.3300
21	ULTJ	Ultrajaya Milk Industri	1	-0.2131	-0.2810	-0.1654
22	UNTR	United Tractors	1	-0.1381	-0.1303	-0.0456

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Lampiran 4. Pengukuran Asimetri Informasi Perusahaan Yang Tidak Memberikan Kompensasi Bonus

No	KODE	Nama Perusahaan	Kompensasi Bonus	Spread		
				2014	2015	2016
1	AKPI	Argha Karya Prima	0	0.5157	0.4865	0.5714
2	AKRA	AKR Corporindo	0	0.5592	0.4404	0.2515
3	AMFG	Asahimas Flat Glass	0	0.5672	0.1887	0.2662
4	APLI	Asiplast Industries	0	0.4490	1.0502	0.6942
5	ASGR	Astra Graphia	0	0.3653	0.3152	0.3432
6	ASII	Astra Inetrnational	0	0.5314	0.4357	0.2032
7	AUTO	Astra Otoparts	0	1.0415	0.5481	0.3673
8	DLTA	Delta Djakarta	0	0.1852	0.3002	0.2553
9	DVLA	Darya Varia	0	0.5985	0.4324	0.3120
10	GGRM	Gudang Garam	0	0.4734	0.3893	1.7230
11	HMSP	HM Sampoerna	0	0.4446	1.8769	0.2133
12	IMPC	Impack Pratama Industri	0	0.6301	1.6422	0.1616
13	INDS	Indospring	0	1.3247	1.2034	0.3463
14	INTP	Indocement Tunggal Perkasa	0	0.4578	0.4441	0.3121
15	KLBF	Kalbe Farma	0	0.5115	0.3687	0.2195
16	LION	Lion Metal Works	0	1.7119	0.3913	0.5793
17	LMPI	Langgeng Makmur	0	0.7382	0.8772	0.6599
18	LTLS	Lautan Luas	0	1.2566	0.5238	0.4808
19	MERK	Merck	0	1.8380	0.4514	0.1333
20	MTDL	Metrodata Electronics	0	0.2857	0.2400	0.0478
21	MYOR	Mayora Indah	0	0.4008	1.8709	0.3932
22	PYFA	Pyridan Farma	0	0.4179	0.8415	0.2169
23	RICY	Ricky Putra Globalindo	0	0.2445	0.4204	0.2405
24	SCCO	Supreme Cable Manufact.	0	0.2894	0.7311	0.5143
25	SMBR	Semen Baturaja	0	0.4969	1.6531	0.7012
26	SMGR	Semen Indonesia	0	0.7953	0.3839	0.0896
27	SRSN	Indo Acidatama	0	0.0392	0.0392	0.1651
28	TIRT	Tirta Mahakam Resources	0	0.5479	1.0521	1.1441
29	TSPC	Tempo Scan Pasific	0	0.6087	0.3419	0.1649
30	UNVR	Unilever Indonesia	0	0.3560	0.2079	0.2860

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Lampiran 5. Pengukuran Asimetri Informasi Perusahaan Yang Memberikan Kompensasi Bonus

No	KODE	Nama Perusahaan	Kompensasi Bonus	Spread		
				2014	2015	2016
1	ADES	Akasha Wira International	1	0.5469	0.4658	0.3129
2	ARNA	Arwana Citramulia	1	0.8814	0.4099	0.3466
3	BAJA	Saranacentral Bajatama	1	0.2775	0.3109	0.1703
4	DPNS	Duta Pertiwi Nusantara	1	0.3833	0.4796	0.4938
5	FAST	Fast Food Indonesia	1	0.6667	0.6069	0.3333
6	ICBP	Indofood CBP Sukses M.	1	0.3822	0.8189	0.1453
7	INAI	Indal Alumindo Industry	1	0.3356	0.6396	0.3391
8	INCI	Intanwijaya International	1	0.5210	0.1589	0.3529
9	INDF	Indofood Sukses Makmur	1	0.5153	0.5600	0.1557
10	JECC	Jembo Cable Company	1	0.7442	0.7451	0.8571
11	KBLI	KMI Wire and Cable	1	0.5778	1.0155	1.0485
12	LMSH	Lionmesh Prima	1	1.8060	0.5101	0.4590
13	MLBI	Multi Bintang Indonesia	1	0.7331	0.5773	0.2428
14	RDTX	Roda Vivatex	1	0.1545	0.7586	0.7050
15	ROTI	Nippon Indosari	1	0.3279	0.4082	0.4180
16	SKLT	Sekar Laut	1	0.1972	0.2290	1.0986
17	SMSM	Selamat Sempurna	1	0.2268	1.3881	0.4303
18	TALF	Tunas Alfin	1	0.2609	0.1538	1.1034
19	TBLA	Tunas Baru Lampung	1	0.5702	0.8221	0.4766
20	TCID	Mandom Indonesia	1	0.2222	0.3721	0.4074
21	ULTJ	Ulltrajaya Milk Industri	1	0.2165	0.3585	1.2847
22	UNTR	United Tractors	1	0.5313	0.6256	0.4464

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Lampiran 6. Hasil Pengujian Data

Hasil Pengujian Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Asimetri informasi	156	.0392	1.8769	.551309	.3942887
Kompensasi bonus	156	0	1	.42	.496
Manajemen Laba	156	-1.7769	.4306	-.171558	.2670353
Valid N (listwise)	156				

Kompensasi Bonus

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid tidak ada kompensasi bonus	90	57.7	57.7	57.7
Ada kompensasi bonus	66	42.3	42.3	100.0
Total	156	100.0	100.0	

Uji Asumsi Klasik

Hasil Uji Normalitas

Normalitas Data

	Unstandardized Residual
N	156
Normal Parameters	
Mean	.0000000
Std. Deviation	.24943098
Most Extreme Differences	
Absolute	.120
Positive	.120
Negative	-.114
Kolmogorov-Smirnov Z	1.504
Asymp. Sig. (2-tailed)	.022

Hasil Uji Multikolinearitas

Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	Asimetri informasi	.979	1.022
	Saham bonus	.979	1.022

Hasil Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.392 ^a	.154	.143	.1845122	1.935

a. Predictors: (Constant), Saham bonus, Asimetri informasi

b. Dependent Variable: Manajemen Laba

Hasil Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.140	.021		6.607	.000
	Asimetri informasi	-.022	.029	-.060	-.735	.464
	Saham bonus	.042	.023	.146	1.792	.075

a. Dependent Variable: Abs_res

Hasil Uji Regresi Berganda

Model Persamaan Regresi Berganda

Model	Unstandardized Coefficients		Sig.
	B	Std. Error	
Constant	-.272	.027	.000
Asimetri Informasi	.159	.038	.000
Kompensasi Bonus	.077	.030	.013

Hasil Uji F

Hasil Uji Signifikansi Secara Simultan

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.934	2	.467	13.718	.000
	Residual	5.141	151	.034		
	Total	6.075	153			

Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.392	.154	.143	.1845122

Beta manajemen laba jones

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.004	.038		.106	.916
	1/At-1	-17818.4	16516.089	-.087	-1.079	.282
	(? Rev - ? Rec)/At-1	.002	.101	.001	.017	.987
	PPE/At-1	-.019	.055	-.028	-.342	.733

^a. Dependent Variable: TAC/At-1