

Lampiran 1. Sampel Perusahaan Manufaktur

No.	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Ind Tbk
3	AKRA	AKR Corporindo Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	ARNA	Arana Citramulia Tbk
6	ASGR	Astra Graphia Tbk
7	AUTO	Astra Otoparts Tbk
8	BATA	Sepatu Bata Tbk
9	DPNS	Duta Pertiwi Nusantara Tbk
10	DVLA	Darya Varia Laboratoria Tbk
11	ICBP	Indofood CBP Sukses Makmur Tbk
12	INAI	Indal Alumindo Industry Tbk
13	INDS	Indospring Tbk
14	INTP	Indocement Tunggul Prakarsa Tbk
15	KBLI	KMI Wire and Cable Tbk
16	KLBF	Kalbe Farma Tbk
17	LION	Lion Metal Works Tbk
18	LMPI	Langgeng Makmur Industri Tbk
19	LMSH	Lionmesh Prima Tbk
20	MTDL	Metrodata Electronics Tbk
21	MYOR	Mayora Indah Tbk
22	ROTI	Nippon Indosari Corporindo Tbk
23	SCCO	Supreme Cable Manufacturing Corporation Tbk
24	SMGR	Semen Indonesia (Persero) Tbk
25	SMSM	Selamat Sempurna Tbk
26	SRSN	Indo Acidatama Tbk
27	TCID	Mandom Indonesia Tbk
28	UNVR	Unilever Indonesia Tbk

Lampiran 2. Tabulasi Data

2014

No.	KODE	Ukuran KA	Independensi KA	Frek. Pert. KA	Komp. KA	Kepemilikan Institusional	Manajemen Laba
1	ADES	3	0,6667	3	0,667	91,94	-0,2328
2	AKPI	3	0,6667	3	1,000	65,13	-0,2531
3	AKRA	3	0,6667	4	0,667	59,51	-0,0985
4	AMFG	4	0,7500	14	0,250	84,73	-0,1054
5	ARNA	4	0,5000	12	1,000	54,8	-0,0309
6	ASGR	3	0,6667	14	1,000	76,87	0,0174
7	AUTO	3	0,6667	6	0,667	80	0,0086
8	BATA	3	0,6667	5	0,667	87	0,0148
9	DPNS	3	0,6667	4	1,000	65,35	-0,0357
10	DVLA	3	0,6667	4	1,000	93	-0,1837
11	ICBP	3	0,6667	6	1,000	80,53	0,0529
12	INAI	3	0,6667	4	1,000	77,99	-0,1615
13	INDS	3	0,6667	5	0,667	88,11	-0,0080
14	INTP	3	0,6667	4	1,000	64,03	-0,0308
15	KBLI	3	0,6667	4	1,000	49,69	0,0036
16	KLBF	3	0,6667	4	0,667	56,71	-0,0735
17	LION	3	0,6667	4	1,000	57,7	-0,0700
18	LMPI	3	0,6667	12	1,000	83,27	0,1247
19	LMSH	3	0,6667	4	1,000	57,4	-0,0194
20	MTDL	3	0,6667	5	1,000	49,07	0,0208
21	MYOR	3	0,6667	4	0,667	33,07	-0,2002
22	ROTI	3	0,6667	4	1,000	70,75	0,0684
23	SCCO	3	0,6667	4	0,667	67,26	-0,2639
24	SMGR	4	0,5000	26	0,500	51,01	-0,0706
25	SMSM	3	0,6667	4	0,667	58,13	-0,1016
26	SRSN	3	0,6667	6	1,000	77,99	-0,0861
27	TCID	4	0,5000	14	0,750	79	-0,0664
28	UNVR	3	0,6667	4	1,000	85	-0,1140

2015

No.	KODE	Ukuran KA	Independensi KA	Frek. Pert. KA	Komp. KA	Kepemilikan Institusional	Manajemen Laba
1	ADES	3	0,6667	4	1,000	91,94	-0,0612
2	AKPI	3	0,6667	3	1,000	65,13	0,0576
3	AKRA	3	0,6667	5	0,667	59,85	0,0627
4	AMFG	4	0,2500	15	0,250	84,82	-0,0035
5	ARNA	4	0,5000	12	1,000	48,09	0,1178
6	ASGR	3	0,6667	18	1,000	76,87	0,0754
7	AUTO	3	0,6667	6	1,000	80	-0,0201
8	BATA	3	0,6667	6	0,667	87,1	0,0408
9	DPNS	3	0,6667	4	1,000	65,35	-0,1612
10	DVLA	3	0,6667	4	1,000	93	-0,0417
11	ICBP	3	0,6667	7	0,667	80,53	0,0816
12	INAI	3	0,6667	4	1,000	77,99	-0,0369
13	INDS	3	0,6667	2	0,667	88,11	0,0521
14	INTP	3	0,6667	4	1,000	64,03	0,0125
15	KBLI	3	0,6667	4	1,000	57,72	-0,0165
16	KLBF	3	0,6667	4	0,667	56,68	-0,1918
17	LION	3	0,6667	4	1,000	57,7	-0,0006
18	LMPI	3	0,6667	12	1,000	83,27	0,0330
19	LMSH	3	0,6667	4	1,000	57,4	0,1826
20	MTDL	3	0,6667	5	1,000	49,4	0,1058
21	MYOR	3	0,6667	7	0,667	33,07	-0,2034
22	ROTI	3	0,6667	4	1,000	69,37	-0,0148
23	SCCO	3	0,6667	4	0,667	70,76	-0,1336
24	SMGR	4	0,5000	12	0,500	51,01	-0,0705
25	SMSM	3	0,6667	4	0,667	58,13	-0,0920
26	SRSN	3	0,6667	6	1,000	77,99	0,1491
27	TCID	4	0,5000	14	0,750	73,78	0,2736
28	UNVR	3	0,6667	4	1,000	85	-0,0466

2016

No.	KODE	Ukuran KA	Independensi KA	Frek. Pert. KA	Komp. KA	Kepemilikan Institusional	Manajemen Laba
1	ADES	3	0,6667	4	1,000	91,52	-0,2634
2	AKPI	3	0,6667	4	1,000	65,13	-0,1546
3	AKRA	4	0,5000	4	0,500	59,29	0,1641
4	AMFG	3	0,6667	12	0,667	84,82	-0,0310
5	ARNA	4	0,5000	2	1,000	51,29	-0,0729
6	ASGR	3	0,6667	20	1,000	76,87	0,0158
7	AUTO	3	0,6667	7	1,000	80	-0,0501
8	BATA	3	0,6667	4	0,667	87,1	-0,0292
9	DPNS	3	0,6667	4	0,667	65,35	-0,0662
10	DVLA	3	0,6667	4	1,000	93	-0,0813
11	ICBP	3	0,6667	7	1,000	80,53	-0,0126
12	INAI	3	0,6667	4	1,000	77,99	0,2062
13	INDS	3	0,6667	4	0,667	88,11	-0,0185
14	INTP	3	0,6667	4	1,000	51	0,0598
15	KBLI	3	0,6667	4	1,000	58,51	-0,0579
16	KLBF	3	0,6667	4	0,667	56,5	-0,0340
17	LION	3	0,6667	4	1,000	57,7	-0,0111
18	LMPI	3	0,6667	12	1,000	83,27	0,0180
19	LMSH	3	0,6667	4	1,000	55,92	0,0238
20	MTDL	3	0,6667	5	1,000	49,57	-0,0624
21	MYOR	3	0,6667	5	0,667	84,29	-0,1208
22	ROTI	3	0,6667	4	1,000	69,37	-0,2069
23	SCCO	3	0,6667	4	0,667	71,15	0,3352
24	SMGR	4	0,5000	24	0,500	51,01	-0,0031
25	SMSM	3	0,6667	5	0,667	58,13	-0,0385
26	SRSN	3	0,6667	4	1,000	77,99	-0,0673
27	TCID	4	0,5000	13	0,750	73,78	-0,1468
28	UNVR	3	0,6667	4	1,000	85	0,0391

Lampiran 3. Statistik Deskriptif

Descriptive Statistics						
	N	Minimum	Maximum	Mean	Std. Deviation	Median
Ukuran Komite Audit	84	3	4	3.14	.352	3.00
Independensi Komite Audit	84	.2500	.7500	.642857	.0703446	.666667
Frek. Pert. Komite Audit	84	2	26	6.54	4.816	4.00
Kompetensi Komite Audit	84	.2500	1.0000	.850198	.1965140	1.000000
Kepemilikan Institusional Manajemen Laba	84	33.07	93.00	69.9205	14.67801	70.7550
Valid N (listwise)	84	-.1320	1.3435	.068528	.2068476	.033228

Ukuran Komite audit

		Frequency	Percent
Valid	3	72	85.7
	4	12	14.3
	Total	84	100.0

Frek. Pert. Komite Audit

		Frequency	Percent
Valid	4	44	52.4
	5	8	9.5
	12	7	8.3
	Lainnya	25	29,8
	Total	84	100.0

Lampiran 4. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.20078822
Most Extreme Differences	Absolute	.256
	Positive	.256
	Negative	-.228
Kolmogorov-Smirnov Z		2.345
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		82
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.05916441
Most Extreme Differences	Absolute	.085
	Positive	.074
	Negative	-.085
Kolmogorov-Smirnov Z		.772
Asymp. Sig. (2-tailed)		.591

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 5. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Komite audit	.931	1.074
	Independensi Komite Audit	.785	1.274
	Frek. Pert. Komite Audit	.803	1.246
	Kompetensi Komite Audit	.877	1.140
	Kepemilikan Institusional	.914	1.094

a. Dependent Variable: Manajemen Laba

Lampiran 6. Uji Autokorelasi

No.	Keterangan	Nilai DW	du	4-du	Keterangan
1.	Model regresi	1,907	1,77	2,23	Tidak terdapat autokorelasi

Lampiran 7. Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.111	.069		1.599	.114
	Ukuran Komite audit	-.013	.013	-.123	-1.055	.295
	Independensi Komite Audit	-.029	.069	-.054	-.421	.675
	Frek. Pert. Komite Audit	.001	.001	.092	.732	.466
	Kompetensi Komite Audit	.007	.024	.038	.316	.753
	Kepemilikan Institusional	.000	.000	-.090	-.763	.448

a. Dependent Variable: Abs_res

Lampiran 8. Model Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.496	.108		4.603	.000
	Ukuran Komite audit	-.051	.020	-.255	-2.571	.012
	Independensi Komite Audit	-.256	.108	-.257	-2.377	.020
	Frek. Pert. Komite Audit	.002	.002	.128	1.199	.234
	Kompetensi Komite Audit	-.077	.037	-.214	-2.091	.040
	Kepemilikan Instiusional	-.001	.000	-.235	-2.349	.021

a. Dependent Variable: Manajemen Laba

Lampiran 9. Uji Signifikasi Simultan (Uji F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.124	5	.025	6.632	.000 ^a
	Residual	.284	76	.004		
	Total	.407	81			

a. Predictors: (Constant), Kepemilikan Instiusional, Ukuran Komite audit, Frek. Pert. Komite Audit, Kompetensi Komite Audit, Independensi Komite Audit

b. Dependent Variable: Manajemen Laba

Lampiran 10. Pengujian Hipotesis (Uji T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.496	.108		4.603	.000
	Ukuran Komite audit	-.051	.020	-.255	-2.571	.012
	Independensi Komite Audit	-.256	.108	-.257	-2.377	.020
	Frek. Pert. Komite Audit	.002	.002	.128	1.199	.234
	Kompetensi Komite Audit	-.077	.037	-.214	-2.091	.040
	Kepemilikan Instiusional	-.001	.000	-.235	-2.349	.021

a. Dependent Variable: Manajemen Laba

Lampiran 11. Koefisien Determinasi (R_2)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.551 ^a	.304	.258	.0610796

a. Predictors: (Constant), Kepemilikan Institusional, Ukuran Komite audit, Frek. Pert. Komite Audit, Kompetensi Komite Audit, Independensi Komite Audit

b. Dependent Variable: Manajemen Laba