

LAMPIRAN

Lampiran 1. Daftar sampel perusahaan

No	Nama Perusahaan	Kode
1	Asahimas Flat Glass Tbk	AMFG
2	Lion Metal Works Tbk	LION
3	Lionmesh Prima Tbk	LMSH
4	Pelangi Indah Canindo Tbk	PICO
5	Duta Pertiwi Nusantara	DPNS
6	Asiaplast Industries Tbk	APLI
7	Impack Pratama Industri Tbk	IMPC
8	Trias Sentosa Tbk	TRST
9	Alkindo Naratama Tbk	ALDO
10	Astra International Tbk	ASII
11	Indospring Tbk	INDS
12	Nippres Tbk	NIPS
13	Indofood Sukses Makmur Tbk	INDF
14	Sekar Bumi Tbk	SKBM
15	Siantar Top Tbk	STTP
16	Ultrajaya Milk Industry and Trading Company Tbk	ULTJ
17	Gudang Garam Tbk	GGRM
18	Wismilak Inti Makmur Tbk	WIIM
19	Pyridam Farma Tbk	PYFA
20	Mandom Indonesia Tbk	TCID
21	Langgeng Makmur Industry Tbk	LMPI
22	Indo Acitama Tbk	SRSN

Lampiran 2. Daftar perusahaan yang tidak konsisten selama periode pengamatan

No	Nama Perusahaan	Kode
1	Waskita Beton Precast Tbk	WSBP
2	Saranacentral Bajatama Tbk	BAJA
3	Itamaraya Tbk	ITMA
4	Hanson International Tbk	MYRX
5	Sorini Agro Asia Corporindo Tbk	SOBI
6	Tunas Alfin Tbk	TALF
7	Ateliers Mecaniques D'Indonesie Tbk	AMIN
8	Garuda Metalindo Tbk	BOLT
9	Karwell Indonesia Tbk	KARW
10	Star Petrochem Tbk	STAR
11	Tifico Fiber Indonesia Tbk	TFCO
12	Unitex Tbk	UNTX
13	Davomas Abadi Tbk	DAVO
14	Kino Indonesia Tbk	KINO

Lampiran 3. Daftar perusahaan yang tidak menggunakan mata uang rupiah

No	Nama Perusahaan	Kode
1	Citra Turbindo Tbk	CTBN
2	Krakatau Steel Tbk	KRAS
3	Pelat Timah Nusantara Tbk	NIKL
4	Tembaga Mulia Semanan Tbk	TBMS
5	Barito Pasific Tbk	BRPT
6	Chandra Asri Petrochemical	TPIA
7	Unggul Indah Cahaya Tbk	UNIC
8	Titan Kimia Nusantara Tbk	FPNI
9	Indopol Swakarsa Industry Tbk	IPOI
10	Sumalindo Lestari Jaya Tbk	SULI
11	Indah Kiat Pulp & Paper Tbk	INKP
12	Toba Pulp Lestari Tbk	INRU
13	Pabrik Kertas Tjiwi Kimia Tbk	TKIM
14	Indo Kordsa Tbk	BRAM
15	Goodyear Indonesia Tbk	GDYR
16	Multistrada Arah Sarana Tbk	MASA
17	Polychem Indonesia Tbk	ADMG
18	Argo Pantes Tbk	ARGO
19	Centex Tbk	CNTX
20	Eratex Djaya Tbk	ERTX
21	Ever Shine Textile Industry Tbk	ESTI
22	Indo Rama Synthetic Tbk	INDR
23	Pan Brothers Tbk	PBRX
24	Asia Pasific Fibers Tbk	POLY
25	Sri Rejeki Isman Tbk	SRIL
26	Sumi Indo Kabel Tbk	IKBI
27	Sat Nusa Persada Tbk	PTSN

Lampiran 4. Daftar perusahaan yang tidak memiliki kepemilikan institutional

No	Nama Perusahaan	Kode
1	Semen Baturaja Persero Tbk	SMBR
2	Semen Gresik Tbk	SMGR
3	Jakarta Kyoei Steel Work LTD Tbk	JKSW
4	Intan Wijaya International Tbk	INCI
5	Siwani Makmur Tbk	SIMA
6	Indofarma Tbk	INAF
7	Kimia Farma Tbk	KAEF
8	Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO

Lampiran 5. Daftar perusahaan yang tidak memiliki kepemilikan manajerial

No	Nama Perusahaan	Kode
1	Indocement Tunggul Prakarsa Tbk	INTP
2	Holcim Indonesia Tbk	SMCB
3	Wijaya Karya Beton Tbk	WTON
4	Arwana Citra Mulia Tbk	ARNA
5	Keramika Indonesia Assosiasi Tbk	KIAS
6	Surya Toto Indonesia Tbk	TOTO
7	Alaska Industrindo Tbk	ALKA
8	Budi Acid Jaya Tbk	BUDI
9	Ekadharma International Tbk	EKAD
10	Alam Karya Unggul Tbk	AKKU
11	Argha Karya Prima Industry Tbk	AKPI
12	Champion Pasific Indonesia Tbk	IGAR
13	Sekawan Intipratama Tbk	SIAP
14	Charoen Pokphand Indonesia Tbk	CPIN
15	Japfa Comfeed Indonesia Tbk	JPFA
16	Malindo Feedmill Tbk	MAIN
17	Siearad Produce Tbk	SIPD
18	Tirta Mahakam Resources Tbk	TIRT
19	Fajar Surya Wisesa Tbk	FASW
20	Kertas Basuki Rachmat Indonesia Tbk	KBRI
21	Suparma Tbk	SPMA
22	Astra Auto Part Tbk	AUTO
23	Indomobil Sukses International Tbk	IMAS
24	Multi Prima Sejahtera Tbk	LPIN
25	Asia Pacific Investama Tbk	MYTX
26	Ricky Putra Globalindo Tbk	RICY
27	Trisula International Tbk	TRIS
28	Nusantara Inti Corpora Tbk	UNIT
29	Sepatu Bata Tbk	BATA
30	Primarindo Asia Infrastructure Tbk	BIMA
31	Jembo Cable Company Tbk	JECC
32	KMI Wire and Cable Tbk	KBLI
33	Supreme Cable Manufacturing and Commerce Tbk	SCCO
34	Voksel Electric Tbk	VOKS
35	Akasha Wira International Tbk	ADES
36	Tiga Pilar Sejahtera Food Tbk	AISA
37	Cahaya Kalbar Tbk	CEKA

38	Delta Djakarta Tbk	DLTA
39	Indofood CBP Sukses Makmur Tbk	ICBP
40	Multi Bintang Indonesia Tbk	MLBI
41	Mayora Indah Tbk	MYOR
42	Nippon Indosari Corporindo Tbk	ROTI
43	Hanjaa Mandala Sampoerna Tbk	HMSP
44	Bentoel International Investama Tbk	RMBA
45	Darya Varia Laboratoria Tbk	DVLA
46	Kalbe Farma Tbk	KLBF
47	Merck Tbk	MERK
48	Schering Plough Indonesia Tbk	SCPI
49	Taisho Pharmaceutical Indonesia Tbk	SQBI
50	Tempo Scan Pasific Tbk	TSPC
51	Mustika Ratu Tbk	MRAT
52	Unilever Indonesia Tbk	UNVR
53	Indah Aluminium Industry Tbk	INAI
54	Steel Pipe Industry of Indonesia Tbk	ISSP
55	Selamat Sempurna Tbk	SMSM
56	Kabelindo Murni Tbk	KBLM
57	Chitose International Tbk	CINT
58	Kedawung Setia Industrial Tbk	KDSI

Lampiran 6. Daftar perusahaan yang tidak memiliki komite audit

No	Nama Perusahaan	Kode
1	Inti Keramik Alam Asri Industri	IKAI
2	Grand Kartech Tbk	KRAH
3	Pan Asia Indosyntec Tbk	HDTX
4	Tri Banyan Tirta Tbk	ALTO
5	Sekar Laut Tbk	SKLT
6	Kedaung Indag Can Tbk	KICI

Lampiran 7. Daftar perusahaan yang mengalami kerugian

No	Nama Perusahaan	Kode
1	Mulia Industrindo Tbk	MLIA
2	Alumindo Light Metal Industry Tbk	ALMI
3	Beton Jaya Manunggal Tbk	BTON
4	Gunawan Dianjaya Steel Tbk	GDST
5	Jaya Pari Steel Tbk	JPRS
6	Eterindo Wahanatama Tbk	ETWA
7	Berlina Tbk	BRNA
8	Yana Prima Hasta Persada Tbk	YPAS
9	Dwi Aneka Jaya Kemasindo Tbk	DAJK
10	Gajah Tunggal Tbk	GJTL
11	Prima Alloy Steel Universal Tbk	PRAS
12	Sunson Textile Manufacturer Tbk	SSTM
13	Prashida Aneka Niaga Tbk	PSDN
14	Martina Berto Tbk	MBTO

Lampiran 8. Tabulasi kepemilikan institutional tahun 2014

No	Kode	Saham Institutional	Total Saham Beredar	Kepemilikan Institutional 2014
1	AMFG	367.717.500	434.000.000	0,85
2	LION	30.012.000	52.016.000	0,58
3	LMSH	3.092.700	9.600.000	0,32
4	PICO	534.338.000	568.375.000	0,94
5	DPNS	197.485.917	331.129.952	0,60
6	APLI	886.995.800	1.500.000.000	0,59
7	IMPC	325.638.000	483.350.000	0,67
8	TRST	1.676.839.325	2.808.000.000	0,60
9	ALDO	321.230.769	550.000.000	0,58
10	ASII	20.288.255.040	40.483.553.140	0,50
11	INDS	578.210.207	656.249.710	0,88
12	NIPS	935.237.319	1.486.666.666	0,63
13	INDF	4.396.103.450	8.780.426.500	0,50
14	SKBM	762.561.509	936.530.894	0,81
15	STTP	743.600.500	1.310.000.000	0,57
16	ULTJ	1.345.697.026	2.888.382.000	0,47
17	GGRM	1.453.589.500	1.924.088.000	0,76
18	WIIM	472.018.070	2.099.873.760	0,22
19	PYFA	288.119.974	535.080.000	0,54
20	TCID	148.334.763	201.066.667	0,74
21	LMPI	839.839.069	1.008.517.669	0,83
22	SRSN	4.694.421.652	6.020.000.000	0,78

Lampiran 9. Tabulasi kepemilikan institutional tahun 2015

No	Kode	Saham Institutional	Total Saham Beredar	Kepemilikan Institutional 2015
1	AMFG	368.117.700	434.000.000	0,85
2	LION	300.120.000	520.160.000	0,58
3	LMSH	30.927.000	96.000.000	0,32
4	PICO	534.338.000	568.375.000	0,94
5	DPNS	198.235.982	331.129.952	0,60
6	APLI	938.632.600	1.500.000.000	0,63
7	IMPC	374.138.000	483.350.000	0,77
8	TRST	1.591.839.325	2.808.000.000	0,57
9	ALDO	321.230.769	550.000.000	0,58
10	ASII	20.288.255.040	40.483.553.140	0,50
11	INDS	578.210.207	656.249.710	0,88
12	NIPS	935.237.319	1.486.666.666	0,63
13	INDF	4.396.103.450	8.780.426.500	0,50
14	SKBM	753.778.709	936.530.894	0,80
15	STTP	743.600.500	1.310.000.000	0,57
16	ULTJ	1.285.697.026	2.888.382.000	0,45
17	GGRM	1.453.589.500	1.924.088.000	0,76
18	WIIM	472.018.070	2.099.873.760	0,22
19	PYFA	288.119.974	535.080.000	0,54
20	TCID	148.334.763	201.066.667	0,74
21	LMPI	839.839.069	1.008.517.669	0,83
22	SRSN	4.694.421.652	6.020.000.000	0,78

Lampiran 10. Tabulasi kepemilikan institutional tahun 2016

No	Kode	Saham Institutional	Total Saham Beredar	Kepemilikan Institutional 2016
1	AMFG	368.137.700	434.000.000	0,85
2	LION	300.120.000	520.160.000	0,58
3	LMSH	30.927.000	96.000.000	0,32
4	PICO	524.138.000	568.375.000	0,92
5	DPNS	198.235.982	331.129.952	0,60
6	APLI	938.632.600	1.500.000.000	0,63
7	IMPC	3.741.380.000	4.833.500.000	0,77
8	TRST	1.591.864.325	2.808.000.000	0,57
9	ALDO	321.230.769	550.000.000	0,58
10	ASII	20.288.255.040	40.483.553.140	0,50
11	INDS	578.210.207	656.249.710	0,88
12	NIPS	974.536.720	1.635.333.332	0,60
13	INDF	4.396.103.450	8.780.426.500	0,50
14	SKBM	755.074.606	936.530.894	0,81
15	STTP	743.600.500	1.310.000.000	0,57
16	ULTJ	1.071.348.565	2.888.382.000	0,37
17	GGRM	1.453.589.500	1.924.088.000	0,76
18	WIIM	580.018.070	2.099.873.760	0,28
19	PYFA	288.119.974	535.080.000	0,54
20	TCID	148.334.763	201.066.667	0,74
21	LMPI	839.839.069	1.008.517.669	0,83
22	SRSN	4.093.850.845	6.020.000.000	0,68

Lampiran 11. Tabulasi kepemilikan manajerial tahun 2014

No	Kode	Saham Manajerial	Total Saham Beredar	Kepemilikan Manajerial 2014
1	AMFG	20.000	434.000.000	0,00
2	LION	129.500	52.016.000	0,00
3	LMSH	2.417.500	9.600.000	0,25
4	PICO	465.000	568.375.000	0,00
5	DPNS	18.910.440	331.129.952	0,06
6	APLI	399.899.848	1.500.000.000	0,27
7	IMPC	7.662.000	483.350.000	0,02
8	TRST	33.336.559	2.808.000.000	0,01
9	ALDO	107.661.931	550.000.000	0,20
10	ASII	11.615.000	40.483.553.140	0,00
11	INDS	2.856.434	656.249.710	0,00
12	NIPS	50.040.000	1.486.666.666	0,03
13	INDF	1.380.020	8.780.426.500	0,00
14	SKBM	29.253.200	936.530.894	0,03
15	STTP	41.494.100	1.310.000.000	0,03
16	ULTJ	516.776.500	2.888.382.000	0,18
17	GGRM	17.702.200	1.924.088.000	0,01
18	WIIM	516.741.420	2.099.873.760	0,25
19	PYFA	61.740.000	535.080.000	0,12
20	TCID	273.004	201.066.667	0,00
21	LMPI	56.087	1.008.517.669	0,00
22	SRSN	697.978.645	6.020.000.000	0,12

Lampiran 12. Tabulasi kepemilikan manajerial tahun 2015

No	Kode	Saham Manajerial	Total Saham Beredar	Kepemilikan Manajerial 2015
1	AMFG	20.000	434.000.000	0,00
2	LION	1.295.000	520.160.000	0,00
3	LMSH	24.565.000	96.000.000	0,26
4	PICO	465.000	568.375.000	0,00
5	DPNS	18.910.440	331.129.952	0,06
6	APLI	348.899.848	1.500.000.000	0,23
7	IMPC	7.662.000	483.350.000	0,02
8	TRST	80.096.959	2.808.000.000	0,03
9	ALDO	78.769.231	550.000.000	0,14
10	ASII	14.915.000	40.483.553.140	0,00
11	INDS	2.856.434	656.249.710	0,00
12	NIPS	50.040.000	1.486.666.666	0,03
13	INDF	1.380.020	8.780.426.500	0,00
14	SKBM	29.036.200	936.530.894	0,03
15	STTP	41.790.800	1.310.000.000	0,03
16	ULTJ	517.156.900	2.888.382.000	0,18
17	GGRM	17.702.200	1.924.088.000	0,01
18	WIIM	516.741.420	2.099.873.760	0,25
19	PYFA	61.740.000	535.080.000	0,12
20	TCID	273.004	201.066.667	0,00
21	LMPI	56.087	1.008.517.669	0,00
22	SRSN	697.978.645	6.020.000.000	0,12

Lampiran 13. Tabulasi kepemilikan manajerial tahun 2016

No	Kode	Saham Manajerial	Total Saham Beredar	Kepemilikan Manajerial 2016
1	AMFG	20.000	434.000.000	0,00
2	LION	1.295.000	520.160.000	0,00
3	LMSH	22.745.000	96.000.000	0,24
4	PICO	465.000	568.375.000	0,00
5	DPNS	18.910.440	331.129.952	0,06
6	APLI	361.831.948	1.500.000.000	0,24
7	IMPC	79.702.000	4.833.500.000	0,02
8	TRST	200.473.509	2.808.000.000	0,07
9	ALDO	78.769.231	550.000.000	0,14
10	ASII	16.190.000	40.483.553.140	0,00
11	INDS	2.856.434	656.249.710	0,00
12	NIPS	97.944.079	1.635.333.332	0,06
13	INDF	1.380.020	8.780.426.500	0,00
14	SKBM	30.232.885	936.530.894	0,03
15	STTP	41.750.800	1.310.000.000	0,03
16	ULTJ	331.828.800	2.888.382.000	0,11
17	GGRM	12.946.930	1.924.088.000	0,01
18	WIIM	521.640.841	2.099.873.760	0,25
19	PYFA	92.610.000	535.080.000	0,17
20	TCID	286.004	201.066.667	0,00
21	LMPI	56.087	1.008.517.669	0,00
22	SRSN	1.327.416.952	6.020.000.000	0,22

Lampiran 14. Tabulasi komite audit tahun 2014 - 2016

No	Kode	Komite Audit 2014	Komite Audit 2015	Komite Audit 2016
1	AMFG	4	4	3
2	LION	3	3	3
3	LMSH	3	3	3
4	PICO	3	2	3
5	DPNS	3	3	3
6	APLI	3	3	3
7	IMPC	3	3	3
8	TRST	3	3	3
9	ALDO	3	3	3
10	ASII	4	4	4
11	INDS	3	3	3
12	NIPS	3	3	3
13	INDF	3	3	3
14	SKBM	3	3	3
15	STTP	3	3	3
16	ULTJ	3	3	3
17	GGRM	3	3	3
18	WIIM	3	3	3
19	PYFA	3	3	4
20	TCID	4	4	4
21	LMPI	3	3	3
22	SRSN	3	3	3

Lampiran 15. Tabulasi ukuran dewan komisaris tahun 2014 - 2016

No	Kode	Komite Audit 2014	Komite Audit 2015	Komite Audit 2016
1	AMFG	6	6	6
2	LION	3	3	3
3	LMSH	3	3	3
4	PICO	3	3	3
5	DPNS	3	3	3
6	APLI	3	3	3
7	IMPC	2	2	2
8	TRST	4	4	4
9	ALDO	3	3	3
10	ASII	11	11	12
11	INDS	3	3	3
12	NIPS	3	3	3
13	INDF	8	8	8
14	SKBM	3	3	3
15	STTP	2	2	2
16	ULTJ	3	3	3
17	GGRM	4	4	4
18	WIIM	3	3	3
19	PYFA	3	4	4
20	TCID	5	6	5
21	LMPI	2	2	2
22	SRSN	8	8	8

Lampiran 16. Tabulasi *prudence* tahun 2014

No	Kode	Total Accrual	Operating Accrual	Nonoperating Accrual	Total Aset	<i>Prudence</i> 2014
1	AMFG	95.524.000.000	742.008.000.000	-646.484.000.000	3.918.391.000.000	0,16
2	LION	-2.541.931.955	207.847.018.736	-210.388.950.691	600.102.716.315	0,35
3	LMSH	-298.625.823	50.603.033.008	-50.901.658.831	139.915.598.255	0,36
4	PICO	9.846.241.885	334.019.482.802	-324.173.240.917	626.626.507.164	0,52
5	DPNS	10.784.054.453	44.771.121.987	-33.987.067.534	268.877.322.944	0,13
6	APLI	9.473.931.104	59.868.585.717	-50.394.654.613	273.126.657.794	0,18
7	IMPC	240.209.499.194	566.324.739.477	-326.115.240.283	1.736.709.881.127	0,19
8	TRST	-60.038.808.308	593.702.192.840	-653.741.001.148	3.261.285.495.052	0,20
9	ALDO	32.768.804.146	104.043.425.344	-71.274.621.198	356.814.265.668	0,20
10	ASII	13.729.000.000.000	13.046.000.000.000	683.000.000.000	236.029.000.000.000	-0,00
11	INDS	141.423.454.132	749.363.031.911	-607.939.577.779	2.282.666.078.493	0,27
12	NIPS	91.812.859.000	486.653.299.000	-394.840.440.000	1.206.854.399.000	0,33
13	INDF	-2.900.158.000.000	6.009.177.000.000	-8.909.335.000.000	85.938.885.000.000	0,10
14	SKBM	49.923.050.253	123.466.918.004	-73.543.867.751	649.534.031.113	0,11
15	STTP	23.802.057.136	210.738.146.473	-186.936.089.337	799.430.399.430	0,23
16	ULTJ	389.729.367.828	648.785.951.635	-259.056.583.807	2.917.083.567.355	0,09
17	GGRM	7.041.402.000.000	35.063.442.000.000	-28.022.040.000.000	58.220.600.000.000	0,48
18	WIIM	99.716.698.784	646.267.937.380	-546.551.238.596	1.332.907.675.785	0,41
19	PYFA	13.569.597.167	61.149.394.273	-47.579.797.106	172.736.624.689	0,28
20	TCID	124.765.396.546	553.160.628.798	-428.395.232.252	1.853.235.343.636	0,23
21	LMPI	14.168.927.745	345.733.857.980	-331.564.930.235	808.892.238.344	0,41
22	SRSN	30.939.262.000	257.145.574.000	-226.206.312.000	463.347.124.000	0,49

Lampiran 17. Tabulasi *prudence* tahun 2015

No	Kode	Total Accrual	Operating Accrual	Nonoperating Accrual	Total Aset	<i>Prudence</i> 2015
1	AMFG	186.410.000.000	794.153.000.000	-607.743.000.000	4.270.275.000.000	0,14
2	LION	-972.310.081	216.870.340.835	-217.842.650.916	639.330.150.373	0,34
3	LMSH	-6.625.343.964	38.486.924.975	-45.112.268.939	133.782.751.041	0,34
4	PICO	-34.695.353.013	306.764.379.460	-341.459.732.473	605.788.310.444	0,56
5	DPNS	6.862.012.131	37.973.225.720	-31.111.213.589	274.483.110.371	0,11
6	APLI	-6.437.860.245	49.760.857.971	-56.198.718.216	308.620.387.248	0,18
7	IMPC	58.368.562.600	522.777.923.103	-464.409.360.503	1.675.232.685.157	0,28
8	TRST	65.860.183.237	708.719.388.398	-642.859.205.161	3.357.359.499.954	0,19
9	ALDO	35.200.850.602	138.690.458.503	-103.489.607.901	366.010.819.198	0,28
10	ASII	-4.073.000.000.000	9.297.000.000.000	-13.370.000.000.000	245.435.000.000.000	0,05
11	INDS	-22.047.885.959	685.811.778.849	-707.859.664.808	2.553.928.346.219	0,28
12	NIPS	196.232.760.000	336.257.383.000	-140.024.623.000	1.547.720.090.000	0,09
13	INDF	885.416.000.000	6.062.004.000.000	-5.176.588.000.000	91.831.526.000.000	0,06
14	SKBM	-10.577.544.653	105.125.557.470	-115.703.102.123	764.484.248.710	0,15
15	STTP	94.482.766.031	403.190.268.209	-308.707.502.178	1.919.568.037.170	0,16
16	ULTJ	184.131.397.636	656.095.469.486	-471.964.071.850	3.539.995.910.248	0,13
17	GGRM	7.182.025.000.000	35.995.523.000.000	-28.813.498.000.000	63.505.413.000.000	0,45
18	WIIM	111.686.055.037	791.732.622.084	-680.046.567.047	1.342.700.045.391	0,51
19	PYFA	-1.139.606.129	59.675.150.934	-60.814.757.063	159.951.537.229	0,38
20	TCID	524.785.663.625	626.976.735.265	-102.191.071.640	2.082.096.848.703	0,05
21	LMPI	4.157.995.272	365.203.166.689	-361.045.171.417	793.093.512.600	0,46
22	SRSN	105.965.458.000	319.533.648.000	-213.568.190.000	574.073.314.000	0,37

Lampiran 18. Tabulasi *prudence* tahun 2016

No	Kode	Total Accrual	Operating Accrual	Nonoperating Accrual	Total Aset	<i>Prudence</i> 2016
1	AMFG	158.848.000.000	858.997.000.000	-700.149.000.000	5.504.890.000.000	0,13
2	LION	665.710.469	241.527.951.987	-240.862.241.518	685.812.995.987	0,35
3	LMSH	1.565.689.216	42.999.060.726	-41.433.371.510	162.828.169.250	0,25
4	PICO	19.001.049.834	323.305.988.176	-304.304.938.342	638.566.761.462	0,48
5	DPNS	-2.151.763.292	32.719.058.434	-34.870.821.726	296.129.565.784	0,12
6	APLI	500.417.722	43.129.297.867	-42.628.880.145	314.468.690.130	0,14
7	IMPC	14.257.207.855	525.232.768.930	-510.975.561.075	2.276.031.922.082	0,22
8	TRST	-24.237.662.934	632.407.469.112	-656.645.132.046	3.290.596.224.286	0,20
9	ALDO	-5.218.887.327	134.117.535.669	-139.336.422.996	410.330.576.602	0,34
10	ASII	5.127.000.000.000	8.010.000.000.000	-2.883.000.000.000	261.855.000.000.000	0,01
11	INDS	-44.223.255.950	631.050.651.341	-675.273.907.291	2.477.272.502.538	0,27
12	NIPS	115.752.902.000	341.413.702.000	-225.660.800.000	1.777.956.390.000	0,13
13	INDF	-217.442.000.000	6.662.610.000.000	-6.880.052.000.000	82.174.515.000.000	0,08
14	SKBM	77.117.353.034	232.581.425.146	-155.464.072.112	1.001.657.012.004	0,16
15	STTP	331.774.307.942	149.191.441.937	182.582.866.005	2.336.411.494.941	-0,08
16	ULTJ	305.130.817.728	662.843.717.328	-357.712.899.600	4.239.199.641.365	0,08
17	GGRM	4.079.055.000.000	38.380.635.000.000	-34.301.580.000.000	62.951.634.000.000	0,54
18	WIIM	20.676.952.645	815.059.011.762	-794.382.059.117	1.353.634.132.275	0,59
19	PYFA	9.160.448.192	68.394.364.598	-59.233.916.406	167.062.795.608	0,35
20	TCID	8.993.264.644	621.587.571.145	-612.594.306.501	2.185.101.038.101	0,28
21	LMPI	5.219.680.702	365.336.927.665	-360.117.246.963	810.364.824.722	0,44
22	SRSN	-102.732.696.000	356.820.454.000	-459.553.150.000	717.149.704.000	0,64

Lampiran 19. Tabulasi manajemen laba tahun 2014

No	Kode	Akrual Modal Kerja	Penjualan	Manajemen Laba 2014
1	AMFG	-360.418.000.000	3.672.186.000.000	-0,10
2	LION	-42.430.038.661	377.622.622.150	-0,11
3	LMSH	-28.602.553.508	249.072.012.369	-0,11
4	PICO	-266.786.358.401	694.332.286.638	-0,38
5	DPNS	-8.960.404.830	132.775.925.237	-0,07
6	APLI	-30.289.527.715	294.081.114.204	-0,10
7	IMPC	-552.061.860.888	1.413.257.059.355	-0,39
8	TRST	-1.022.011.440.210	2.507.884.797.367	-0,41
9	ALDO	-136.733.552.737	493.881.857.454	-0,28
10	ASII	-65.988.000.000.000	201.701.000.000.000	-0,33
11	INDS	-208.768.441.352	1.866.977.260.105	-0,11
12	NIPS	-401.181.181.000	1.015.868.035.000	-0,39
13	INDF	-14.789.542.000.000	63.594.452.000.000	-0,23
14	SKBM	-249.585.387.603	1.480.764.903.724	-0,17
15	STTP	-422.280.570.721	2.170.464.194.350	-0,19
16	ULTJ	-292.035.921.794	3.916.789.366.423	-0,07
17	GGRM	-19.919.990.000.000	65.185.850.000.000	-0,31
18	WIIM	-371.098.830.549	1.661.533.200.316	-0,22
19	PYFA	-40.250.745.480	222.302.407.528	-0,18
20	TCID	-359.579.621.015	2.308.203.551.971	-0,16
21	LMPI	-363.080.981.295	513.547.309.970	-0,71
22	SRSN	-90.668.593.000	472.834.591.000	-0,19

Lampiran 20. Tabulasi manajemen laba tahun 2015

No	Kode	Akrual Modal Kerja	Penjualan	Manajemen Laba 2015
1	AMFG	-336.273.000.000	3.665.989.000.000	-0,09
2	LION	-143.424.857.240	389.251.192.409	-0,37
3	LMSH	-26.125.143.966	174.598.965.938	-0,15
4	PICO	-290.731.036.591	699.310.599.565	-0,42
5	DPNS	-34.797.491.576	118.475.319.120	-0,29
6	APLI	-81.033.801.863	260.667.211.707	-0,31
7	IMPC	-434.792.717.229	1.147.838.378.766	-0,38
8	TRST	-884.222.220.697	2.457.349.444.991	-0,36
9	ALDO	-180.876.466.279	538.363.112.800	-0,34
10	ASII	-73.664.000.000.000	184.196.000.000.000	-0,40
11	INDS	-427.296.860.148	1.659.505.639.261	-0,26
12	NIPS	-654.096.729.000	987.862.829.000	-0,66
13	INDF	-22.208.135.000.000	64.061.947.000.000	-0,35
14	SKBM	-313.574.056.340	1.362.245.580.664	-0,23
15	STTP	-479.109.202.765	2.544.277.844.656	-0,19
16	ULTJ	-460.002.658.219	4.393.932.684.171	-0,10
17	GGRM	-20.033.645.000.000	70.365.573.000.000	-0,28
18	WIIM	-372.089.460.802	1.839.419.574.956	-0,20
19	PYFA	-42.667.328.332	217.843.921.422	-0,20
20	TCID	-104.084.732.993	2.314.689.854.074	-0,04
21	LMPI	-362.288.315.273	452.693.585.202	-0,80
22	SRSN	-88.766.873.000	531.573.325.000	-0,17

Lampiran 21. Tabulasi manajemen laba tahun 2016

No	Kode	Akrual Modal Kerja	Penjualan	Manajemen Laba 2016
1	AMFG	-717.610.000.000	3.724.075.000.000	-0,19
2	LION	-128.790.662.043	379.137.149.036	-0,34
3	LMSH	-15.050.879.862	157.855.084.036	-0,10
4	PICO	-361.165.927.467	705.730.705.044	-0,51
5	DPNS	-36.021.029.723	115.940.711.050	-0,31
6	APLI	-51.874.712.230	319.727.703.679	-0,16
7	IMPC	-371.624.675.533	1.135.296.191.546	-0,33
8	TRST	-841.250.102.709	2.249.418.846.803	-0,37
9	ALDO	-142.751.045.800	520.687.055.672	-0,27
10	ASII	-86.558.000.000.000	181.084.000.000.000	-0,48
11	INDS	-461.853.081.780	1.637.036.790.119	-0,28
12	NIPS	-559.329.005.000	1.039.635.856.000	-0,54
13	INDF	-33.450.938.000.000	66.750.317.000.000	-0,50
14	SKBM	-279.124.069.202	1.501.115.928.446	-0,19
15	STTP	-536.712.119.840	2.629.107.367.897	-0,20
16	ULTJ	-494.517.885.622	4.685.987.917.355	-0,11
17	GGRM	-21.850.996.000.000	76.274.147.000.000	-0,29
18	WIIM	-252.118.529.798	1.685.795.530.617	-0,15
19	PYFA	-25.210.099.592	216.951.583.953	-0,12
20	TCID	-244.341.388.422	2.526.776.164.168	-0,10
21	LMPI	-255.147.787.123	411.945.398.299	-0,62
22	SRSN	-224.456.679.000	500.539.668.000	-0,45

Lampiran 21. Hasil output SPSS

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	66	-.71	-.04	-.2541	.12780
Kepemilikan Institutional	66	.28	.94	.6497	.16124
Kepemilikan Manajerial	66	.00	.48	.0791	.10349
Komite Audit	66	2.00	4.00	3.1212	.37273
Ukuran Dewan Komisaris	66	2.00	12.00	4.0758	2.29589
Prudence	66	-.08	.64	.2576	.16190
Valid N (listwise)	66				

Hasil Uji Kolmogorov-Smirnov

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.10934370
Most Extreme Differences	Absolute	.097
	Positive	.041
	Negative	-.097
Kolmogorov-Smirnov Z		.789
Asymp. Sig. (2-tailed)		.562

Hasil Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Kepemilikan Institutional	.659	1.517
Kepemilikan Manajerial	.687	1.457
Komite Audit	.647	1.546
Ukuran Dewan Komisaris	.670	1.492
Prudence	.712	1.404

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.518 ^a	.268	.207	.11381	1.803

a. Predictors: (Constant), Prudence, Kepemilikan Manajerial, Ukuran Dewan Komisaris, Kepemilikan Institutional, Komite Audit

b. Dependent Variable: Manajemen Laba

Pengujian Hasil Autokorelasi

0	dL	dU	dW	4 – dU	4 – dL
0	1,4433	1,7675	1,803	2,2325	2,5567

Uji Glejser

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.004	.088		.050	.960
	Kepemilikan Institutional	.038	.061	.096	.626	.534
	Kepemilikan Manajerial	-.047	.094	-.076	-.505	.615
	Komite Audit	.011	.027	.062	.401	.690
	Ukuran Dewan Komisaris	.006	.004	.202	1.333	.188
	Prudence	.019	.059	.048	.329	.743

a. Dependent Variable: RES2

Hasil Analisis Regresi Linier Berganda

Model		Adjusted R Square	F test		T test		
			F hitung	Sig	B	T	Sig
1	(Constant)	0.207	4.392	0.002	-.510	-3.312	.002
	Kepemilikan Institutional				-.021	-.193	.848
	Kepemilikan Manajerial				.448	2.724	.008
	Komite Audit				.110	2.329	.023
	Ukuran Dewan Komisaris				-.015	-2.002	.050
	Prudence				-.185	-1.787	.079

Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.518 ^a	.268	.207	.11381

a. Predictors: (Constant), Prudence, Kepemilikan Manajerial, Ukuran Dewan Komisaris, Kepemilikan Institutional, Komite Audit

Hasil Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.284	5	.057	4.392	.002 ^a
	Residual	.777	60	.013		
	Total	1.062	65			

a. Predictors: (Constant), Prudence, Kepemilikan Manajerial, Ukuran Dewan Komisaris, Kepemilikan Institutional, Komite Audit

b. Dependent Variable: Manajemen Laba

Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.510	.154		-3.312	.002
	Kepemilikan Institutional	-.021	.108	-.026	-.193	.848
	Kepemilikan Manajerial	.448	.165	.363	2.724	.008
	Komite Audit	.110	.047	.320	2.329	.023
	Ukuran Dewan Komisaris	-.015	.008	-.270	-2.002	.050
	Prudence	-.185	.103	-.234	-1.787	.079

a. Dependent Variable: Manajemen Laba