

**LAMPIRAN****Lampiran 1. Daftar Sampel Perusahaan Yang Terdaftar di Bursa Efek Indonesia Tahun 2013-2014**

<b>No</b>	<b>Kode</b>	<b>Nama Perusahaan</b>
1	ADRO	Adaro Energy Tbk
2	ANTM	Aneka Tambang (persero) Tbk
3	ARII	Atlas Resources Tbk
4	ATPK	ATPK Resources Tbk
5	CITA	Cita Mineral Investindo Tbk
6	CTTH	Citatah Industri Marmer Tbk
7	DEWA	Darma Henwa Tbk
8	ELSA	Elnusa Tbk
9	ESSA	Surya Esa Perkasa Tbk
10	GEMS	Golden Energy Mines Tbk
11	HRUM	Harum Energy Tbk
12	INCO	Vale Indonesia Tbk
13	ITMG	Indo Tambang Raya Megah Tbk
14	MEDC	Medco Energi Internasional Tbk
15	MITI	Mitra Investindo Tbk
16	MYOH	Samindo Resources Tbk
17	PKPK	Perdana Karya Perkasa Tbk
18	PSAB	J Resources Asia Pasifik Tbk
19	PTBA	Bukit Asam (Persero) Tbk
20	PTRO	Petrosea Tbk
21	RUIS	Radiant Utama Interinsco Tbk
22	SMMT	Golden Eagle Energy Tbk
23	SMRU	SMR Utama Tbk
24	TINS	Timah (Persero) Tbk

## Lampiran 2. Tabulasi

### 1. Manajemen Laba Tahun 2013

No	Kode	NI 2012	NCFO 2012	TA 2012	NI 2013	NCFO 2013	TA 2013	ASET 2012	HASIL
1	ADRO	3706579	2530069	1176510	2885155	9923994	-7038839	64714116	-0.13
2	ANTM	2993116	890602	2102514	409947	157236	252711	19708541	-0.09
3	ARII	-107821	193999	-301820	-10774	-18178	7404	2892345	0.11
4	ATPK	-16741	-28273	11532	13041	-204836	217877	150830	1.37
5	CITA	236314	478861	-242547	1029732	479975	549757	1968579	0.40
6	CTTH	2759	10058	-7299	484	5874	-5390	261439	0.01
7	DEWA	-400575	398045	-798620	-621443	125453	-746896	4249731	0.01
8	ELSA	135597	537289	-401692	242605	753549	-510944	4294557	-0.03
9	ESSA	50398	96495	-46097	154271	192977	-38706	782778	0.01
10	GEMS	178935	-379859	558794	228479	200996	27483	3440326	-0.15
11	HRUM	1563350	1541348	22002	510301	1590282	-1079981	5208642	-0.21
12	INCO	652667	1088478	-435811	526530	3656015	-3129485	22560884	-0.12
13	ITMG	4177856	5697560	-1519704	2515117	2190251	324866	14420136	0.13
14	MEDC	182319	2873923	-2691604	196057	3598581	-3402524	25681980	-0.03
15	MITI	22091	21646	445	22003	24342	-2340	148541	-0.02
16	MYOH	36150	151134	-114984	173784	35862	137922	1292581	0.20
17	PKPK	-9070	31962	-41032	-2270	407	-2677	396277	0.10
18	PSAB	849701	612890	236811	-232000	-137575	-94425	5554550	-0.06
19	PTBA	2909421	2214213	695208	1854281	2051330	-197049	12728981	-0.07
20	PTRO	475010	736656	-261646	212369	1254688	-1042319	5122605	-0.15
21	RUIS	28994	-75309	104303	29737	95929	-66192	1176579	-0.14
22	SMMT	14302	-7039	21341	19338	-31031	50369	480179	0.06
23	SMRU	-65715	-101863	36148	-117115	-3266	-113849	307548	-0.49
24	TINS	431588	1006110	-574522	580570	-761537	1342107	6101007	0.31

## 2. Manajemen Laba Tahun 2014

No	Kode	NI 2013	NCFO 2013	TA 2013	NI 2014	NCFO 2014	TA 2014	ASET 2013	HASIL
1	ADRO	2885155	9923994	-7038839	2278822	8141458	-5862636	82158902	0.01
2	ANTM	409947	157236	252711	-775286	391685	-1166971	22032144	-0.06
3	ARII	-10774	-18178	7404	-306149	211475	-517624	3866989	-0.14
4	ATPK	13041	-204836	217877	52012	-153267	205279	1489340	-0.01
5	CITA	1029732	479975	549757	-424598	-211612	-212986	3774291	-0.20
6	CTTH	484	5874	-5390	1014	21291	-20277	327554	-0.05
7	DEWA	-621443	125453	-746896	1033	288268	-287235	4487098	0.10
8	ELSA	242605	753549	-510944	431457	420593	10864	4377762	0.12
9	ESSA	154271	192977	-38706	126375	108598	17777	1449392	0.04
10	GEMS	228479	200996	27483	134544	97000	37544	4022394	0.00
11	HRUM	510301	1590282	-1079981	32686	693850	-661164	5825810	0.07
12	INCO	526530	3656015	-3129485	2142362	4445760	-2303398	27989330	0.03
13	ITMG	2515117	2190251	324866	2499275	2625233	-125958	16297235	-0.03
14	MEDC	196057	3598581	-3402524	109959	2244932	-2134973	30785276	0.04
15	MITI	22003	24342	-2340	7609	12483	-4874	156993	-0.02
16	MYOH	173784	35862	137922	280816	442456	-161640	1815818	-0.16
17	PKPK	-2270	407	-2677	-26920	49548	-76468	364106	-0.20
18	PSAB	-232000	-137575	-94425	321816	1478715	-1156899	9883207	-0.11
19	PTBA	1854281	2051330	-197049	1863781	1976117	-112336	11673932	0.01
20	PTRO	212369	1254688	-1042319	29299	1249916	-1220617	6248399	-0.03
21	RUIS	29737	95929	-66192	56050	62742	-6692	1279709	0.05
22	SMMT	19338	-31031	50369	-3502	34183	-37685	626650	-0.14
23	SMRU	-117115	-3266	-113849	-34990	177399	-212389	246625	-0.40
24	TINS	580570	-761537	1342107	672991	-640782	1313773	8432925	0.00

### 3. Manajemen Laba Tahun 2015

No	Kode	NI 2014	NCFO 2014	TA 2014	NI 2015	NCFO 2015	TA 2015	ASET 2014	HASIL
1	ADRO	2278822	8141458	-5862636	2082935	7034418	-4951483	79762813	0.01
2	ANTM	-775286	391685	-1166971	-1440853	488905	-1929758	22004084	-0.03
3	ARII	-306149	211475	-517624	-357568	171765	-529333	4217657	0.00
4	ATPK	52012	-153267	205279	-161556	-2691	-158865	1795865	-0.20
5	CITA	-424598	-211612	-212986	-341206	-239113	-102093	2819412	0.04
6	CTTH	1014	21291	-20277	1950	-14164	16114	365266	0.10
7	DEWA	1033	288268	-287235	6425	374027	-367602	4424893	-0.02
8	ELSA	431457	420593	10864	379745	424231	-44486	4256884	-0.01
9	ESSA	126375	108598	17777	67187	-89305	156492	1735963	0.08
10	GEMS	134544	97000	37544	28813	-113470	142283	3925293	0.03
11	HRUM	32686	693850	-661164	-262042	169905	-431947	5522159	0.04
12	INCO	2142362	4445760	-2303398	696611	1841070	-1144459	29027987	0.04
13	ITMG	2499275	2625233	-125958	870498	2649171	-1778673	16297303	-0.10
14	MEDC	109959	2244932	-2134973	-2568078	1564714	-4132792	33176297	-0.06
15	MITI	7609	12483	-4874	-179561	-8415	-171146	362679	-0.46
16	MYOH	280816	442456	-161640	341161	594233	-253072	2030444	-0.05
17	PKPK	-26920	49548	-76468	-61713	56240	-117953	303837	-0.14
18	PSAB	321816	1478715	-1156899	431365	1568452	-1137087	10654106	0.00
19	PTBA	1863781	1976117	-112336	2037111	1897771	139340	14860611	0.02
20	PTRO	29299	1249916	-1220617	-175060	632321	-807381	5816715	0.07
21	RUIS	56050	62742	-6692	41281	245646	-204365	1266472	-0.16
22	SMMT	-3502	34183	-37685	-59115	-23463	-35652	724974	0.00
23	SMRU	-34990	177399	-212389	-268935	170307	-439242	2624289	-0.09
24	TINS	672991	-640782	1313773	101561	1290229	-1188668	9843818	-0.25

#### 4. Manajemen Laba Tahun 2016

No	Kode	NI 2015	NCFO 2015	TA 2015	NI 2016	NCFO 2016	TA 2016	ASET 2015	HASIL
1	ADRO	2082935	7034418	-4951483	4577457	9288441	-4710984	82193328	0.00
2	ANTM	-1440853	488905	-1929758	64806	1015392	-950586	30356851	0.03
3	ARII	-357568	171765	-529333	-157614	-36864	-120750	5151701	0.08
4	ATPK	-161556	-2691	-158865	-113608	18830	-132438	1773314	0.01
5	CITA	-341206	-239113	-102093	-70134	70868	-141002	2795962	-0.01
6	CTTH	1950	-14164	16114	13109	-8428	21537	605667	0.01
7	DEWA	6425	374027	-367602	1553	624495	-622942	5466694	-0.05
8	ELSA	379745	424231	-44486	316066	447139	-131073	4407513	-0.02
9	ESSA	67187	-89305	156492	432	-159867	160299	4072388	0.00
10	GEMS	28813	-113470	142283	232345	687828	-455483	5418214	-0.11
11	HRUM	-262042	169905	-431947	171730	617590	-445860	5579246	0.00
12	INCO	696611	1841070	-1144459	25609	184525	-158916	33552233	0.03
13	ITMG	870498	2649171	-1778673	904531	1996830	-1092299	17271266	0.04
14	MEDC	-2568078	1564714	-4132792	310128	614140	-304012	42649068	0.09
15	MITI	-179561	-8415	-171146	-18762	-9442	-9320	248928	0.65
16	MYOH	341161	594233	-253072	204086	336729	-132643	2363188	0.05
17	PKPK	-61713	56240	-117953	-3939	-3323	-616	170599	0.69
18	PSAB	431365	1568452	-1137087	260407	92227	168180	12157052	0.11
19	PTBA	2037111	1897771	139340	1055212	1928346	-873134	16894043	-0.06
20	PTRO	-175060	632321	-807381	-59115	1151934	-1211049	6234619	-0.06
21	RUIS	41281	245646	-204365	22234	159548	-137314	1091754	0.06
22	SMMT	-59115	-23463	-35652	-18290	-27257	8967	712785	0.06
23	SMRU	-268935	170307	-439242	-117287	319861	-437148	2972990	0.00
24	TINS	101561	1290229	-1188668	251969	1090381	-838412	9279683	0.04

### 5. Ukuran Perusahaan Tahun 2013 - 2016

NO	Kode	Nama Perusahaan	Ukuran Perusahaan			
			2013	2014	2015	2016
1	ADRO	Adaro Energy Tbk	7.92	7.90	7.91	7.94
2	ANTM	Aneka Tambang (persero) Tbk	7.34	7.34	7.48	7.48
3	ARII	Atlas Resources Tbk	6.59	6.63	6.69	6.65
4	ATPK	ATPK Resources Tbk	6.17	6.25	6.25	6.24
5	CITA	Cita Mineral Investindo Tbk	6.58	6.45	6.45	6.45
6	CTTH	Citatah Industri Marmer Tbk	5.51	5.56	5.78	5.79
7	DEWA	Darma Henwa Tbk	6.65	6.65	6.71	6.72
8	ELSA	Elnusa Tbk	6.64	6.63	6.64	6.62
9	ESSA	Surya Esa Perkasa Tbk	6.16	6.24	6.58	6.81
10	GEMS	Golden Energy Mines Tbk	6.60	6.59	6.71	6.70
11	HRUM	Harum Energy Tbk	6.77	6.74	6.72	6.71
12	INCO	Vale Indonesia Tbk	7.45	7.46	7.50	7.48
13	ITMG	Indo Tambang Raya Megah Tbk	7.23	7.21	7.21	7.18
14	MEDC	Medco Energi Internasional Tbk	7.49	7.52	7.60	7.59
15	MITI	Mitra Investindo Tbk	5.20	5.56	5.40	5.36
16	MYOH	Samindo Resources Tbk	6.26	6.31	6.35	6.31
17	PKPK	Perdana Karya Perkasa Tbk	5.56	5.48	5.23	5.22
18	PSAB	J Resources Asia Pasifik Tbk	6.98	7.03	7.06	7.04
19	PTBA	Bukit Asam (Persero) Tbk	7.07	7.17	7.23	7.24
20	PTRO	Petrosea Tbk	6.80	6.76	6.77	6.72
21	RUIS	Radiant Utama Interinsco Tbk	6.11	6.10	6.04	5.97
22	SMMT	Golden Eagle Energy Tbk	5.80	5.86	5.85	5.82
23	SMRU	SMR Utama Tbk	5.39	6.42	6.42	6.39
24	TINS	Timah (Persero) Tbk	6.90	6.99	6.97	6.98

### 6. Kecakapan Manajerial Tahun 2013

No	Kode	penjualan	HPP	B penjualan & adm umum	Total asset tetap	B eksplorasi & pengembangan	Total goodwill	Asset tak berwujud lainnya	Hasil
1	ADRO	40308692	31238880	-2379974	20930154		12654070		0.65
2	ANTM	11298322	9682521	-1114427	6700156	-80362	179941		0.74
3	ARII	1407516	1437038	-297646	766691			922446	0.50
4	ATPK	409411	373318	-34429	1137966				0.28
5	CITA	4124941	1912576	-69359	1074041	-828			1.41
6	CTTH	240795	154964	-54797	64773				1.46
7	DEWA	2724291	2854842	-172386	1763050				0.61
8	ELSA	4111973	3465322	-353582	1048948			14388	0.98
9	ESSA	518334	185266	-119732	510241		325698		0.57
10	GEMS	4427626	3644017	-735097	694184	-3248	8704		1.23
11	HRUM	10270969	8116717	-1468659	1423950	-365988			1.33
12	INCO	11308498	9591999	-179314	20167120				0.38
13	ITMG	26733422	20485612	-2361136	3884351	-889831			1.27
14	MEDC	10907385	6401611	-1670429	1051548	-193597			1.95
15	MITI	139986	95683	-16844	35024				1.23
16	MYOH	2455556	2109616	-68188	897650				0.84
17	PKPK	202626	164842	-21813	73232	-8332			0.97
18	PSAB	932033	893015	-437355	1891581		433098		0.34
19	PTBA	11209219	7745646	-1606231	2803393				1.25
20	PTRO	4418378	3306360	-392054	3737270				0.66
21	RUIS	1796548	1502728	-123020	406570				1.01
22	SMMT	35159	14810	-9753	40255		1315		0.75
23	SMRU	9297	31635	-19071	61727				0.13
24	TINS	5852453	4408732	-614669	1888603				1.03

### 7. Kecakapan Manajerial Tahun 2014

No	Kode	penjualan	HPP	B penjualan & adm umum	Total asset tetap	B eksplorasi & pengembangan	Total goodwill	Asset tak berwujud lainnya	Hasil
1	ADRO	41355222	32404572	-2243890	20104075		12423854		0.66
2	ANTM	9420631	8627270	-955900	8699660		133651		0.57
3	ARII	478388	591170	-167379	789064			919985	0.22
4	ATPK	672654	512262	-103566	1043270				0.46
5	CITA	167877	106671	-113721	924153	4100			0.18
6	CTTH	206226	139342	-65963	61647				1.53
7	DEWA	2918283	2758839	-172441	1581946				0.70
8	ELSA	4221172	3461359	-335017	1239721			15187	0.96
9	ESSA	496607	181946	-9873083	777561		23687119		0.03
10	GEMS	5471262	3596122	-1571648	683586	-854	8704		2.01
11	HRUM	5937114	4856923	-905427	1324700				1.13
12	INCO	12909588	9095939	-198880	20003592				0.45
13	ITMG	24158858	19073516	-2367186	3552816				1.19
14	MEDC	9336085	5966469	-6596892	1100754				19.85
15	MITI	17965	17809	-32626	28103		30869		0.41
16	MYOH	3164897	2693954	-80452	976929				0.88
17	PKPK	76405	81642	-14667	83063				0.51
18	PSAB	3484244	1874706	-605048	3469223		433098		0.67
19	PTBA	13077962	9056219	-1688385	3987565				1.15
20	PTRO	4327330	3498147	-364210	3473561			403081	0.62
21	RUIS	1833216	1532893	-150216	507593				0.97
22	SMMT	8933	5183	-12743	50504		1315		0.20
23	SMRU	344371	264020	-68592	106566			556506	0.40
24	TINS	7518010	5902716	-673188	2017066				1.04



### 8. Kecakapan Manajerial Tahun 2015

No	Kode	penjualan	HPP	B penjualan & adm umum	Total asset tetap	B ekplorasi & pengembangan	Total goodwill	Asset tak berwujud lainnya	Hasil
1	ADRO	37029662	29535382	-1828888	20237329		12423854		0.61
2	ANTM	10531505	10336364	-896579	12267804		101759		0.48
3	ARII	390950	497729	-160696	1049144			917606	0.17
4	ATPK	246707	325389	-80582	1086685				0.19
5	CITA	13903	11035	-79220	788395				0.02
6	CTTH	220748	146854	-63510	232121				0.70
7	DEWA	3312270	2982569	-148725	2124021				0.67
8	ELSA	3775323	3056513	-248616	1480580			20352	0.88
9	ESSA	558661	323044	-114731	1195422		325698		0.32
10	GEMS	4871848	3351091	-1385816	730698	-1069	9553		1.80
11	HRUM	3439242	2806923	-622406	1357844	-431689			1.11
12	INCO	10893743	9261140	-158978	22115948				0.35
13	ITMG	21924308	17093221	-2153924	3511870				1.19
14	MEDC	8669243	5796470	-1540818	951259	-93655	510480		1.54
15	MITI	31375	62994	-18901	1444888		253		0.02
16	MYOH	3122028	2538944	-91297	946634			1748	0.92
17	PKPK	19799	54460	-10433	64034				0.18
18	PSAB	3953244	1898403	-696556	3665408		433098		0.75
19	PTBA	13733627	9593903	-1723465	5579117		102077		1.01
20	PTRO	2853068	3499204	-266874	3717042		10739	28504	0.41
21	RUIS	1598265	1300570	-154599	474338				0.99
22	SMMT	28770	28548	-22337	42712		1315		0.57
23	SMRU	344371	264020	-216782	910576			487102	0.24
24	TINS	6874192	6188183	-604512	2224368				0.88

### 9. Kecakapan Manajerial Tahun 2016

No	Kode	penjualan	HPP	B penjualan & adm umum	Total asset tetap	B eksplorasi & pengembangan	Total goodwill	Asset tak berwujud lainnya	Hasil
1	ADRO	33915675	24708307	-2078656	20747697		10912138		0.62
2	ANTM	9106261	8254466	-843639	12958946		101759		0.44
3	ARII	132957	198700	-118401	5151701			915819	0.02
4	ATPK	14241	98218	-54901	966245				0.01
5	CITA	255976	194872	-149904	620222				0.38
6	CTTH	221226	142375	-74264	231740				0.74
7	DEWA	2438741	2284037	-149272	2198734				0.56
8	ELSA	3620570	3005985	-195708	1592311			21699	0.82
9	ESSA	281797	188589	-88601	1387150		325698		0.16
10	GEMS	3611447	2450904	-1193777	660119	-2089	104289		1.79
11	HRUM	1687073	1170311	-491255	447824	-479059			2.60
12	INCO	7848545	7390042	-166801	20592726				0.28
13	ITMG	12457855	9940623	-1679439	3067385	-1023908			1.21
14	MEDC	5418689	3344921	-1344301	837701		223262		1.77
15	MITI	16273	18463	-15141	1254		248		3.37
16	MYOH	1820032	1484135	-99750	773794			1265	0.84
17	PKPK	5502	7945	-11874	54178				0.11
18	PSAB	2326804	982242	-54572	3343386		31498		0.54
19	PTBA	10041768	7596703	-1806833	5891999	-1401222	102077		0.97
20	PTRO	1934102	1655386	-258198	3168418		10739	24255	0.42
21	RUIS	970955	802699	-128009	456334				0.86
22	SMMT	38685	35660	-29555	38482	-322816	1315		-0.14
23	SMRU	374608	389076	-171079	825477			417564	0.26
24	TINS	6968294	5873406	-617102	2221103				0.93

### 10. Profitabilitas Tahun 2013

No	Kode	Nama Perusahaan	Profitabilitas		
			Net Income	Total Asset	Hasil
1	ADRO	Adaro Energy Tbk	6901711	82623566	0.08
2	ANTM	Aneka Tambang (persero) Tbk	-132930	21865117	-0.01
3	ARII	Atlas Resources Tbk	-192210	3879492	-0.05
4	ATPK	ATPK Resources Tbk	16299	1489340	0.01
5	CITA	Cita Mineral Investindo Tbk	915725	3773606	0.24
6	CTTH	Citatah Industri Marmer Tbk	1926	326960	0.01
7	DEWA	Darma Henwa Tbk	-764846	4487851	-0.17
8	ELSA	Elnusa Tbk	337200	4370964	0.08
9	ESSA	Surya Esa Perkasa Tbk	221334	1451268	0.15
10	GEMS	Golden Energy Mines Tbk	234004	4022394	0.06
11	HRUM	Harum Energy Tbk	773919	5897221	0.13
12	INCO	Vale Indonesia Tbk	680482	27989330	0.02
13	ITMG	Indo Tambang Raya Megah Tbk	3938032	17081558	0.23
14	MEDC	Medco Energi Internasional Tbk	2377151	31063707	0.08
15	MITI	Mitra Investindo Tbk	27757	156993	0.18
16	MYOH	Samindo Resources Tbk	234609	1815818	0.13
17	PKPK	Perdana Karya Perkasa Tbk	-6705	361549	-0.02
18	PSAB	J Resources Asia Pasifik Tbk	-465564	9640758	-0.05
19	PTBA	Bukit Asam (Persero) Tbk	2461362	11677155	0.21
20	PTRO	Petrosea Tbk	338603	6248399	0.05
21	RUIS	Radiant Utama Interinsco Tbk	56363	1277943	0.04
22	SMMT	Golden Eagle Energy Tbk	20349	626650	0.03
23	SMRU	SMR Utama Tbk	-45260	244997	-0.18
24	TINS	Timah (Persero) Tbk	801502	7883294	0.10

### 11. Profitabilitas Tahun 2014

No	Kode	Nama Perusahaan	Profitabilitas		
			Net Income	Total Asset	Hasil
1	ADRO	Adaro Energy Tbk	3999903	79762813	0.05
2	ANTM	Aneka Tambang (persero) Tbk	-790792	22004084	-0.04
3	ARII	Atlas Resources Tbk	-373528	4217657	-0.09
4	ATPK	ATPK Resources Tbk	75727	1795865	0.04
5	CITA	Cita Mineral Investindo Tbk	-351043	2819412	-0.12
6	CTTH	Citatah Industri Marmer Tbk	644	365266	0.00
7	DEWA	Darma Henwa Tbk	75168	4424893	0.02
8	ELSA	Elnusa Tbk	577521	4256884	0.14
9	ESSA	Surya Esa Perkasa Tbk	167026	1735963	0.10
10	GEMS	Golden Energy Mines Tbk	188965	3925293	0.05
11	HRUM	Harum Energy Tbk	88039	5522159	0.02
12	INCO	Vale Indonesia Tbk	2946474	29027987	0.10
13	ITMG	Indo Tambang Raya Megah Tbk	3268890	16297303	0.20
14	MEDC	Medco Energi Internasional Tbk	1318606	33176297	0.04
15	MITI	Mitra Investindo Tbk	-12821	362679	-0.04
16	MYOH	Samindo Resources Tbk	377812	2030444	0.19
17	PKPK	Perdana Karya Perkasa Tbk	-35796	303837	-0.12
18	PSAB	J Resources Asia Pasifik Tbk	566691	10654106	0.05
19	PTBA	Bukit Asam (Persero) Tbk	2413952	14860611	0.16
20	PTRO	Petrosea Tbk	261517	5816715	0.04
21	RUIS	Radiant Utama Interinsco Tbk	78373	1266472	0.06
22	SMMT	Golden Eagle Energy Tbk	-3502	724974	0.00
23	SMRU	SMR Utama Tbk	-22173	2624289	-0.01
24	TINS	Timah (Persero) Tbk	1024844	9843818	0.10

## 12. Profitabilitas Tahun 2015

No	Kode	Nama Perusahaan	Profitabilitas		
			Net Income	Total Asset	Hasil
1	ADRO	Adaro Energy Tbk	3861948	82193328	0.05
2	ANTM	Aneka Tambang (persero) Tbk	-1668774	30356851	-0.05
3	ARII	Atlas Resources Tbk	-365582	4848370	-0.08
4	ATPK	ATPK Resources Tbk	-163697	1773314	-0.09
5	CITA	Cita Mineral Investindo Tbk	-341238	2795962	-0.12
6	CTTH	Citatah Industri Marmer Tbk	3988	605667	0.01
7	DEWA	Darma Henwa Tbk	74942	5144816	0.01
8	ELSA	Elnusa Tbk	513021	4407513	0.12
9	ESSA	Surya Esa Perkasa Tbk	94056	3832606	0.02
10	GEMS	Golden Energy Mines Tbk	23063	5099191	0.00
11	HRUM	Harum Energy Tbk	-244018	5250741	-0.05
12	INCO	Vale Indonesia Tbk	963207	31576687	0.03
13	ITMG	Indo Tambang Raya Megah Tbk	1923518	16254339	0.12
14	MEDC	Medco Energi Internasional Tbk	-2019262	40137903	-0.05
15	MITI	Mitra Investindo Tbk	-193474	248928	-0.78
16	MYOH	Samindo Resources Tbk	461932	2224044	0.21
17	PKPK	Perdana Karya Perkasa Tbk	-64932	170599	-0.38
18	PSAB	J Resources Asia Pasifik Tbk	796866	11441247	0.07
19	PTBA	Bukit Asam (Persero) Tbk	2663796	16894043	0.16
20	PTRO	Petrosea Tbk	273654	5867526	0.05
21	RUIS	Radiant Utama Interinsco Tbk	70031	1091754	0.06
22	SMMT	Golden Eagle Energy Tbk	-60579	712785	-0.08
23	SMRU	SMR Utama Tbk	-22366	2650462	-0.01
24	TINS	Timah (Persero) Tbk	168163	9279683	0.02

### 13. Profitabilitas Tahun 2016

No	Kode	Nama Perusahaan	Profitabilitas		
			Net Income	Total Asset	Hasil
1	ADRO	Adaro Energy Tbk	7343043	87633045	0.08
2	ANTM	Aneka Tambang (persero) Tbk	237292	29981536	0.01
3	ARII	Atlas Resources Tbk	-156210	4453882	-0.04
4	ATPK	ATPK Resources Tbk	-113608	1751904	-0.06
5	CITA	Cita Mineral Investindo Tbk	-70356	2786949	-0.03
6	CTTH	Citatah Industri Marmer Tbk	17796	621113	0.03
7	DEWA	Darma Henwa Tbk	37943	5204055	0.01
8	ELSA	Elnusa Tbk	425473	4190956	0.10
9	ESSA	Surya Esa Perkasa Tbk	790	6485618	0.00
10	GEMS	Golden Energy Mines Tbk	348917	4965131	0.07
11	HRUM	Harum Energy Tbk	229153	5111361	0.04
12	INCO	Vale Indonesia Tbk	69397	29901711	0.00
13	ITMG	Indo Tambang Raya Megah Tbk	1287153	15270154	0.08
14	MEDC	Medco Energi Internasional Tbk	332402	39168665	0.01
15	MITI	Mitra Investindo Tbk	-16100	230449	-0.07
16	MYOH	Samindo Resources Tbk	276421	2050319	0.13
17	PKPK	Perdana Karya Perkasa Tbk	-15942	164987	-0.10
18	PSAB	J Resources Asia Pasifik Tbk	402167	10938337	0.04
19	PTBA	Bukit Asam (Persero) Tbk	1444436	17250630	0.08
20	PTRO	Petrosea Tbk	-49132	5205166	-0.01
21	RUIS	Radiant Utama Interinsco Tbk	37481	934771	0.04
22	SMMT	Golden Eagle Energy Tbk	-18290	660333	-0.03
23	SMRU	SMR Utama Tbk	-128973	2465472	-0.05
24	TINS	Timah (Persero) Tbk	414970	9548631	0.04

#### 14. Leverage Tahun 2013-2016

NO	Kode	Nama Perusahaan	Leverage			
			2013	2014	2015	2016
1	ADRO	Adaro Energy Tbk	0.53	0.49	0.44	0.42
2	ANTM	Aneka Tambang (persero) Tbk	0.41	0.45	0.4	0.39
3	ARII	Atlas Resources Tbk	0.58	0.68	0.77	0.8
4	ATPK	ATPK Resources Tbk	0.25	0.35	0.43	0.49
5	CITA	Cita Mineral Investindo Tbk	0.42	0.41	0.54	0.59
6	CTTH	Citatah Industri Marmer Tbk	0.76	0.77	0.52	0.5
7	DEWA	Darma Henwa Tbk	0.39	0.37	0.4	0.44
8	ELSA	Elnusa Tbk	0.48	0.4	0.4	0.31
9	ESSA	Surya Esa Perkasa Tbk	0.24	0.28	0.34	0.59
10	GEMS	Golden Energy Mines Tbk	0.26	0.21	0.33	0.31
11	HRUM	Harum Energy Tbk	0.18	0.19	0.11	0.1
12	INCO	Vale Indonesia Tbk	0.25	0.24	0.2	0.18
13	ITMG	Indo Tambang Raya Megah Tbk	0.31	0.32	0.29	0.25
14	MEDC	Medco Energi Internasional Tbk	0.65	0.67	0.76	0.75
15	MITI	Mitra Investindo Tbk	0.29	0.25	0.55	0.6
16	MYOH	Samindo Resources Tbk	0.57	0.51	0.42	0.34
17	PKPK	Perdana Karya Perkasa Tbk	0.52	0.53	0.51	0.52
18	PSAB	J Resources Asia Pasifik Tbk	0.68	0.67	0.62	0.6
19	PTBA	Bukit Asam (Persero) Tbk	0.35	0.43	0.45	0.44
20	PTRO	Petrosea Tbk	0.61	0.59	0.58	0.57
21	RUIS	Radiant Utama Interinsco Tbk	0.8	0.76	0.69	0.62
22	SMMT	Golden Eagle Energy Tbk	0.26	0.37	0.44	0.42
23	SMRU	SMR Utama Tbk	0.08	0.5	0.53	0.57
24	TINS	Timah (Persero) Tbk	0.38	0.54	0.42	0.41

**Lampiran 3. Uji Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	96	-,46	,20	-,0145	,09063
SIZE	96	5,1959	7,9427	6,669180	,6679234
KM	96	-,1397	19,8500	,978594	2,0289032
PROFITABILITAS	96	-,7772	,2427	,020229	,1261111
LEVERAGE	96	,0800	,8000	,453958	,1703277
Valid N (listwise)	96				



## Lampiran 4. Uji Asumsi Klasik

### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,07620287
Most Extreme Differences	Absolute	,085
	Positive	,066
	Negative	-,085
Test Statistic		,085
Asymp. Sig. (2-tailed)		,082 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Sumber : Data sekunder yang diolah tahun 2018

### 2. Uji Multikolinearitas

#### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	SIZE	,888	1,127
	KM	,945	1,058
	PROFITABILITAS	,875	1,143
	LEVERAGE	,952	1,051

a. Dependent Variable: manajemen laba

### 3. Uji Autokorelasi

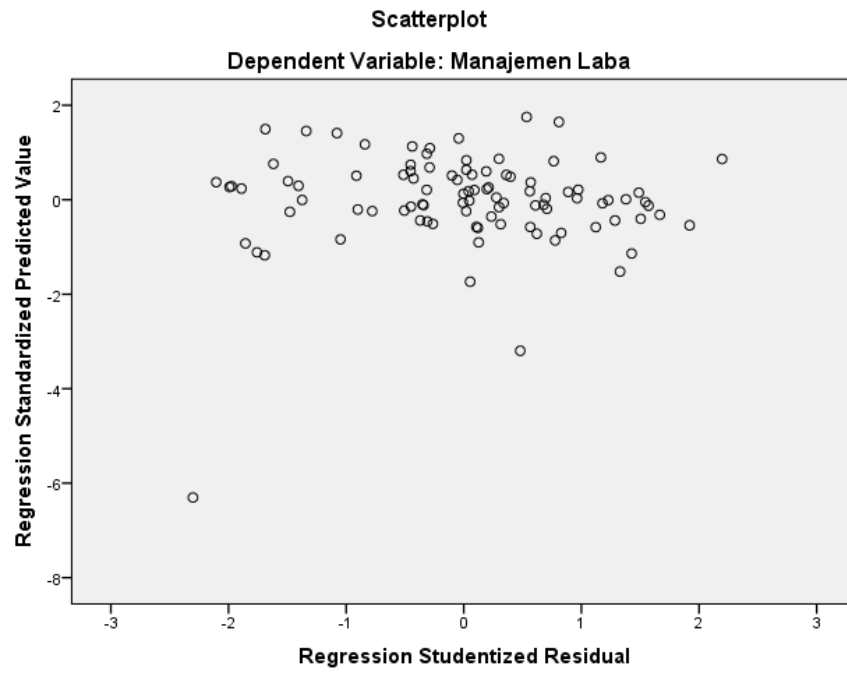
#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,541 <sup>a</sup>	,293	,262	,07786	1,789

a. Predictors: (Constant): ukuran perusahaan, kecakapan manajerial, profitablilitas, leverage

b. Dependent Variable: manajemen laba

#### 4. Uji Heteroskedastisitas



### Lampiran 5. Analisis Regresi Linear Berganda

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-,036	,086		-,413	,680
	SIZE	,001	,013	,009	,093	,926
	KM	,002	,004	,035	,387	,699
	PROFITABILITAS	,385	,068	,536	5,688	,000
	LEVERAGE	,009	,048	,017	,184	,854

a. Dependent Variable: manajemen laba

## Lampiran 6. Uji Hipotesis

### 1. Uji Parsial (Uji T-Statistik)

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.
		B	Std. Error			
1	(Constant)	-,036	,086		-,413	,680
	SIZE	,001	,013	,009	,093	,926
	KM	,002	,004	,035	,387	,699
	PROFITABILITAS	,385	,068	,536	5,688	,000
	LEVERAGE	,009	,048	,017	,184	,854

a. Dependent Variable: manajemen laba

### 2. Uji Simultan (Uji F)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,229	4	,057	9,431	,000 <sup>b</sup>
	Residual	,552	91	,006		
	Total	,780	95			

a. Predictors: (Constant), Ukuran perusahaan, Kecakapan manajerial, Profitabilitas, Leverage

b. Dependent Variable: Manajemen laba

### 3. Uji Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,541 <sup>a</sup>	,293	,262	,07786	1,789

a. Predictors: (Constant),Ukuran perusahaan, Kecakapan manajerial, Profitabilitas, Leverage

b. Dependent Variable: Manajemen laba