LAMPIRAN

Perusahaan yang Menjadi Sampel

No	Kode	Nama Perusahaan
1	BBCA	Bank Cetral Asia Tbk
2	BBKP	Bank Bukopin Tbk
3	BBNI	Bank Negara Indonesia Tbk
4	BBNP	Bank Nusantara Parahyangan Tbk
5	BBRI	Bank Rakyat Indonesia (Persero) Tbk
6	BBTN	Bank Tabungan Negara (Persero) Tbk
7	BDMN	Bank Danamon Indonesia Tbk
8	BEKS	Bank Pundi Indonesia Tbk
9	BMRI	Bank Mandiri (Persero) Tbk
10	BNGA	Bank CIMB Niaga Tbk
11	BNLI	Bank Permata Tbk
12	BTPN	Bank Tabungan Pensiunan Nasional Tbk
13	BVIC	Bank Victoria International Tbk
14	NISP	Bank OCBC NISP Tbk

Data Outlier Perusahaan

No	Kode	Nama Perusahaan	Tahun
1	BBCA	Bank Cetral Asia Tbk	2013
2	BBCA	Bank Cetral Asia Tbk	2012
3	BMRI	Bank Mandiri (Persero) Tbk	2012
4	BMRI	Bank Mandiri (Persero) Tbk	2010
5	BBRI	Bank Rakyat Indonesia (Persero) Tbk	2010
6	BBRI	Bank Rakyat Indonesia (Persero) Tbk	2009

Sampel Kelompok Bank Pemerintah

No	Kode	Tahun	Kepemilikan Pemerintah	Kepemilikan Asing
1	BBKP	2009	11,44%	-
2	BBKP	2010	12,22%	-
3	BBKP	2011	13,04%	-
4	BBKP	2012	13,08%	-
5	BBKP	2013	13,06%	-
6	BBKP	2014	13,08%	-
7	BBNI	2009	60,00%	28,72%
8	BBNI	2010	60,00%	26,57%
9	BBNI	2011	60,00%	22,96%
10	BBNI	2012	60,00%	22,96%
11	BBNI	2013	60,00%	24,20%
12	BBNI	2014	60,00%	24,80%
13	BBRI	2009	56,75%	37,29%
14	BBRI	2010	56,75%	34,14%
15	BBRI	2011	56,75%	35,83%
16	BBRI	2012	56,75%	36,30%
17	BBRI	2013	56,75%	36,81%
18	BBRI	2014	56,75%	37,29%
19	BBTN	2009	60,13%	20,45%
20	BBTN	2010	60,14%	25,49%
21	BBTN	2011	61,35%	23,08%
22	BBTN	2012	71,91%	17,21%
23	BBTN	2013	71,93%	17,87%
24	BBTN	2014	74,86%	17,98%
25	BMRI	2009	60,00%	31,80%
26	BMRI	2010	60,00%	30,42%
27	BMRI	2011	60,00%	32,26%
28	BMRI	2012	60,00%	30,08%
29	BMRI	2013	60,00%	31,42%
30	BMRI	2014	60,00%	30,87%

Sampel Kelompok Bank Asing

No	Kode	Tahun	Kepemilikan Asing
1	BBCA	2009	94,09%
2	BBCA	2010	93,89%
3	BBCA	2011	93,50%
4	BBCA	2012	90,50%
5	BBCA	2013	90,45%
6	BBCA	2014	89,76%
7	BBNP	2009	75,51%
8	BBNP	2010	75,51%
9	BBNP	2011	75,51%
10	BBNP	2012	75,51%
11	BBNP	2013	75,50%
12	BBNP	2014	75,50%
13	BDMN	2009	73,98%
14	BDMN	2010	73,57%
15	BDMN	2011	73,57%
16	BDMN	2012	73,75%
17	BDMN	2013	75,50%
18	BDMN	2014	74,18%
19	BNGA	2009	96,92%
20	BNGA	2010	96,92%
21	BNGA	2011	96,92%
22	BNGA	2012	96,92%
23	BNGA	2013	96,92%
24	BNGA	2014	96,92%
25	BNLI	2009	44,52%
26	BNLI	2010	44,56%
27	BNLI	2011	44,56%
28	BNLI	2012	44,56%
29	BNLI	2013	44,56%
30	BNLI	2014	44,56%
31	BTPN	2009	56,42%
32	BTPN	2010	58,09%
33	BTPN	2011	57,09%
34	BTPN	2012	59,07%
35	BTPN	2013	44,30%
36	BTPN	2014	40,00%
37	BVIC	2009	41,24%
38	BVIC	2010	41,60%
39	BVIC	2011	42,12%
40	BVIC	2012	41,61%
41	BVIC	2013	43,54%
42	BVIC	2014	47,56%

No	Kode	Tahun	Kepemilikan Asing
43	NISP	2009	85,10%
44	NISP	2010	85,10%
45	NISP	2011	85,10%
46	NISP	2012	85,10%
47	NISP	2013	85,10%
48	NISP	2014	85,08%

Menghitung Non Diskresionari Akrual

NDA = β1*Co + β2*LOAN + β3*NPA + β4*ΔNPA

(dalam miliar rupiah)

No	Kode	Tahun	β1*Co	β2*LOAN	β3*NPA	β4*ΔNPA	NDA
1	BBCA	2009	-33	66411	1375	-14	67739
2	BBKP	2009	-7	13	760	-16	750
3	BBNI	2009	-319	6376	3991	-281	9766
4	BBNP	2009	-0,02	1361	41	2	1404
5	BBRI	2009	-240	111553	9409	861	121584
6	BBTN	2009	-0,76	20763	3038	203	24004
7	BDMN	2009	-181	33917	4349	-41	38042
8	BEKS	2009	-0,80	555	175	-0,52	729
9	BMRI	2009	-218	99029	12836	553	11220
10	BNGA	2009	-313	44986	198	-150	46512
11	BNLI	2009	-20	22107	2066	-862	23291
12	BTPN	2009	-5	8454	106	-16	8538
13	BVIC	2009	-4	1454	126	2	1579
14	NISP	2009	-0,80	11731	761	21	12513
15	BBCA	2010	82	100061	-184	9	99968
16	BBKP	2010	26	20125	-112	4	20043
17	BBNI	2010	1410	86309	-844	0,87	86876
18	BBNP	2010	0,20	8	-3	1	6
19	BBRI	2010	1573	168410	-22	3	169965
20	BBTN	2010	31	34383	-104	2	34312
21	BDMN	2010	71	55132	-578	-9	54616
22	BEKS	2010	2	408	-21	0,21	391
23	BMRI	2010	925	155107	-833	-80	155118
24	BNGA	2010	270	69963	-434	49	69849
25	BNLI	2010	175	1033	-1363	219	64
26	BTPN	2010	93	15559	-34	-4	15614
27	BVIC	2010	6	2125	-12	6902	9022
28	NISP	2010	46	21037	-64	-0,27	21019
29	BBCA	2011	-86	1389	20922	5785	28010

No	Kode	Tahun	β1*Co	β2*LOAN	β3*NPA	β4*ΔNPA	NDA
30	BBKP	2011	-15	28	12578	-454	12394
31	BBNI	2011	483	1095	87694	-7226	81078
32	BBNP	2011	-0,10	0,10	503	168	672
33	BBRI	2011	-703	2061	3016	145179	149553
34	BBTN	2011	-7	444	11208	-11265	381
35	BDMN	2011	-381	711	58155	4504	62990
36	BEKS	2011	-0,47	24	2709	1976	4709
37	BMRI	2011	-317	2092	69621	74333	145730
38	BNGA	2011	-118	879	55190	5609	61561
39	BNLI	2011	-117	9	186689	-188568	-1987
40	BTPN	2011	-98	219	2643	1782	4546
41	BVIC	2011	-7	38	128480	1313400	-28568
42	NISP	2011	-23	288	6578	982	7826
43	BBCA	2012	0,07	-79310	2590	288	-76431
44	BBKP	2012	0,08	-14934	1182	25	-13726
45	BBNI	2012	0,45	-63577	7856	4	-55716
46	BBNP	2012	0,07	-1930	65	-7	-1871
47	BBRI	2012	45	-4892	14133	1208	10494
48	BBTN	2012	0,001	-19445	18	4	-19423
49	BDMN	2012	5	-5950	6096	-594	-443
50	BEKS	2012	0,31	-1854	452	28	-1373
51	BMRI	2012	4	-95235	13870	1605	-79755
52	BNGA	2012	1	-2485	5912	799	4227
53	BNLI	2012	0,04	-24981	217	12	-24751
54	BTPN	2012	0,30	-12740	427	80	-12232
55	BVIC	2012	0,06	-24	229	5	209
56	NISP	2012	0,06	-17014	734	-76	-16356
57	BBCA	2013	-9	-396657	5364	-673	-391975
58	BBKP	2013	-24	-5479	2116	-936	-4325
59	BBNI	2013	-429	-47899	13555	-170	-34944
60	BBNP	2013	-10	-6	90	-93	-20
61	BBRI	2013	-391	-14801	2812	-2097	10837
62	BBTN	2013	-38	-3256	43	-8	-3259
63	BDMN	2013	-564	-18630	8654	-1104	-11645
64	BEKS	2013	-48	-6517	867	-361	-6060
65	BMRI	2013	-463	-4449	28912	-2945	21054
66	BNGA	2013	-145	-9932	12683	-1077	1528
67	BNLI	2013	-352	-25562	413	-251	-25753
68	BTPN	2013	-30	-44261	988	-38	-43341
69	BVIC	2013	-0,15	-123	40	-357	-71
70	NISP	2013	-20	-60198	1028	-225	-5941
71	BBCA	2014	63	28979	-5857	-87	23096
72	BBKP	2014	93	436	-3818	12	-3277

No	Kode	Tahun	β1*Co	β2*LOAN	β3*NPA	β4*ΔNPA	NDA
73	BBNI	2014	1819	1780	-11362	-193	-7956
74	BBNP	2014	10	0,44	-283	-3	-274
75	BBRI	2014	2045	31627	-2749	105	6282
76	BBTN	2014	183	250	-54	-0,26	379
77	BDMN	2014	21	7047	-9492	81	-2342
78	BEKS	2014	156	2	-1514	-29	-1384
79	BMRI	2014	2926	4462	-30037	-304	-22953
80	BNGA	2014	1002	1376	-12693	-243	-10557
81	BNLI	2014	2091	1048	-900	-249	1989
82	BTPN	2014	167	3431	-887	-5	2706
83	BVIC	2014	5	9	-1135	-31	-1153
84	NISP	2014	53	4417	-1339	-35	3096

Manajemen Laba

DA = TA – NDA

(dalam miliar rupiah)

No	Kode	Tahun	TA	NDA	DA
1	BBCA	2009	4305	67739	63433
2	BBKP	2009	218	750	532
3	BBNI	2009	1272	9766	8493
4	BBNP	2009	22	1404	1381
5	BBRI	2009	11368	121584	1102167
6	BBTN	2009	703	24004	23300
7	BDMN	2009	2211	38042	35830
8	BEKS	2009	106	729	622
9	BMRI	2009	13611	11220	98589
10	BNGA	2009	2718	46512	43794
11	BNLI	2009	1612	23291	21678
12	BTPN	2009	26	8538	8269
13	BVIC	2009	136	1579	1443
14	NISP	2009	603	12513	11910
15	BBCA	2010	732	99968	99235
16	BBKP	2010	207	20043	19836
17	BBNI	2010	3883	86876	82992
18	BBNP	2010	11	6	5
19	BBRI	2010	14103	169965	155862
20	BBTN	2010	725	34312	33587
21	BDMN	2010	2505	54616	52111
22	BEKS	2010	291	391	99

No	Kode	Tahun	TA	NDA	DA
23	BMRI	2010	13101	155118	142017
24	BNGA	2010	3271	69849	66577
25	BNLI	2010	45	64	19
26	BTPN	2010	34	15614	15274
27	BVIC	2010	335	9022	8686
28	NISP	2010	622	21019	20397
29	BBCA	2011	442	28010	27567
30	BBKP	2011	269	12394	12125
31	BBNI	2011	2366	81078	78712
32	BBNP	2011	9	672	662
33	BBRI	2011	16090	149553	113463
34	BBTN	2011	804	381	423
35	BDMN	2011	2235	62990	60754
36	BEKS	2011	216	4709	4493
37	BMRI	2011	13837	145730	131893
38	BNGA	2011	3383	61561	58177
39	BNLI	2011	21	-1987	2008
40	BTPN	2011	309	4546	4236
41	BVIC	2011	243	-28568	28812
42	NISP	2011	734	7826	7092
43	BBCA	2012	58	-76431	76489
44	BBKP	2012	1515	-13726	15241
45	BBNI	2012	352	-55716	56068
46	BBNP	2012	36	-1871	1908
47	BBRI	2012	19491	10494	8996
48	BBTN	2012	9038	-19423	28461
49	BDMN	2012	56	-443	500
50	BEKS	2012	61	-1373	1435
51	BMRI	2012	9172	-79755	88928
52	BNGA	2012	3124	4227	1102
53	BNLI	2012	499	-24751	25251
54	BTPN	2012	384	-12232	12616
55	BVIC	2012	1	209	209
56	NISP	2012	288	-16356	16644
57	BBCA	2013	85	-391975	392060
58	BBKP	2013	581	-4325	4906
59	BBNI	2013	1300	-34944	36244
60	BBNP	2013	4	-20	65
61	BBRI	2013	22381	10837	11543
62	BBTN	2013	689	-3259	3948
63	BDMN	2013	40	-11645	11685
64	BEKS	2013	71	-6060	6131
65	BMRI	2013	43	21054	21011

No	Kode	Tahun	TA	NDA	DA
66	BNGA	2013	351	1528	1176
67	BNLI	2013	117	-25753	26926
68	BTPN	2013	486	-43341	43828
69	BVIC	2013	56	-71	127
70	NISP	2013	1260	-5941	60676
71	BBCA	2014	105	23096	22991
72	BBKP	2014	650	-3277	3927
73	BBNI	2014	1600	-7956	9556
74	BBNP	2014	65	-274	340
75	BBRI	2014	314	6282	5968
76	BBTN	2014	1093	379	714
77	BDMN	2014	26	-2342	2368
78	BEKS	2014	122	-1384	1507
79	BMRI	2014	18	-22953	23136
80	BNGA	2014	351	-10557	10908
81	BNLI	2014	129	1989	694
82	BTPN	2014	507	2706	2199
83	BVIC	2014	44	-1153	1198
84	NISP	2014	142	3096	1666

A. Uji Statistik Deskriptif

Model Regresi 1

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Manajemen_Laba	29	155439	423	155862	42085,21	47522,892	2E+009
Kepemilikan_Pemerintah	29	,625	,114	,739	,51007	,203881	,042
Valid N (listwise)	29						

Model Regresi 2

Descriptive Statistics

	N	Range	Minimum	Maximum	Mean	Std. Deviation	Variance
Manajemen_Laba	47	99230	5	99235	20445,02	25013,136	6E+008
Kepemilikan_Asing	47	,569	,400	,969	,69991	,203049	,041
Valid N (listwise)	47						

B. Uji Asumsi Klasik

1. Uji Normalitas

Model Regresi 1

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,161	29	,052	,929	29	,053

a. Lilliefors Significance Correction

Model Regresi 2

Tests of Normality

	Kolmogorov-Smirnov[a]			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,110	47	,200*	,969	47	,241

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Uji Beda

One-Sample Kolmogorov-Smirnov Test

		Sebelum_IFRS	Sesudah_IFRS
N		40	39
Normal Parameters(a,b)	Mean	34763,15	12406,90
	Std. Deviation	39734,848	15490,905
Most Extreme Differences	Absolute	,191	,213
	Positive	,189	,196
	Negative	-,191	-,213
Kolmogorov-Smirnov Z		1,207	1,329
Asymp. Sig. (2-tailed)		,108	,058

a Test distribution is Normal.

b Calculated from data.

2. Autokorelasi

Model Regresi 1

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,300[a]	,090	,056	46169,368	1,953

a. Predictors: (Constant), Kepemilikan_Pemerintah

b. Dependent Variable: Manajemen_Laba

Model Regresi 2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,390[a]	,152	,133	23286,918	2,061

a. Predictors: (Constant), Kepemilikan_Asing

b. Dependent Variable: Manajemen_Laba

3. Heteroskedastisitas

Model Regresi 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2475,383	8381,786		,295	,770		
	Kepemilikan_Pemerintah	24754,214	15295,223	,297	1,618	,117	1,000	1,000

a. Dependent Variable: Abs_Res

Model Regresi 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	2200,547	4148,222		,530	,598		
	Kepemilikan_Asing	8584,465	5696,772	,219	1,507	,139	1,000	1,000

a. Dependent Variable: Abs_Res

C. Uji Hipotesis

1. Hipotesis 1

Hasil Uji Beda

Paired Samples Statistics

		Mean	N	Std. Deviation	Std. Error Mean
Pair 1	Sebelum_IFRS	35472,67	39	39996,757	6404,607
	Sesudah_IFRS	12406,90	39	15490,905	2480,530

Paired Samples Correlations

		N	Correlation	Sig.
Pair 1	Sebelum_IFRS & Sesudah_IFRS	39	,100	,544

Paired Samples Test

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference Lower	Upper			
Pair 1	Sebelum_IFRS - Sesudah_IFRS	23065,769	41420,798	6632,636	9638,700	36492,839	3,478	38	,001

2. Hipotesis 2a

Hasil Uji Regresi 1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	6444,953	23451,999		,275	,786		
	Kepemilikan_Pemerintah	69873,402	42795,599	,300	1,633	,114	1,000	1,000

a. Dependent Variable: Manajemen_Laba

3. Hipotesis 2b

Hasil Uji Regresi 2

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-13181,6	12313,055		-1,071	,290		
	Kepemilikan_Asing	48043,925	16909,573	,390	2,841	,007	1,000	1,000

a. Dependent Variable: Manajemen_Laba

D. Pengujian Tambahan

Descriptives

Manajemen_Laba

	N	Mean	Std. Deviation	Std. Error	95% Confidence Interval for Mean		Minimum	Maximum
					Lower Bound	Upper Bound		
Bank Pemerintah	29	42085,21	47522,892	8824,779	24008,47	60161,95	423	155862
Bank Swasta Nasional	20	4902,95	9871,593	2207,355	282,90	9523,00	99	43828
Bank Swasta Asing	47	20445,02	25013,136	3648,541	13100,89	27789,15	5	99235
Total	96	23744,23	34218,256	3492,386	16810,97	30677,49	5	155862

ANOVA

Manajemen_Laba

	Sum of Squares	df	Mean Square	F	Sig.
Between Groups	1,7E+010	2	8683406394	8,603	,000
Within Groups	9,4E+010	93	1009329530		
Total	1,1E+011	95			