

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

No	Perusahaan	Kode
1	Bank Rakyat Indonesia Agro Niaga, Tbk	AGRO
2	Bank Agris Tbk	AGRS
3	Bank Artos Indonesia, Tbk	ARTO
4	Bank MNC Internasional, Tbk	BABP
5	Bank Capital Indonesia, Tbk	BACA
6	Bank Cental Asia, Tbk	BBCA
7	Bank Harda Internasional Tbk	BBHI
8	Bank Bukopin Tbk	BBKB
9	Bank Mestika Dharma, Tbk	BBMD
10	Bank Negara Indonesia, Tbk	BBNI
11	Bank Nusantara Parahyangan, Tbk	BBNP
12	Bank Rakyat Indonesia, Tbk	BBRI
13	Bank Tabungan Negara, Tbk	BBTN
14	Bank Yudha Bhakti, Tbk	BBYB
15	Bank J Trust Indonesia, Tbk	BCIC
16	Bank Danamon Indonesia, Tbk	BDMN
17	Bank Pundhi Indonesia, Tbk/ Bank Pembangunan daerah banten	BEKS
18	Bank Ganesha, Tbk	BGTB
19	Bank Ina Perdana, Tbk	BINA
20	Bank Pembangunan Daerah Jabar Banten, Tbk	BJBR
21	Bank Pembangunan Daerah Jawa Timur, Tbk	BJTM
22	Bank QNB Indonesia, Tbk	BKSW
23	Bank Maspion Indonesia, Tbk	BMAS
24	Bank Mandiri, Tbk	BMRI
25	Bank Bumi Arta, Tbk	BNBA
26	Bank CIMB Niaga, Tbk	BNGA
27	Bank Maybank Indonesia, Tbk	BNII
28	Bank Permata, Tbk	BNLI
29	Bank Sinar Mas, Tbk	BSIM
30	Bank Of India Indonesia	BSWD

No	Perusahaan	Kode
31	Bank Tabungan Pensiunan Nasional, Tbk	BTPN
32	Bank Victoria Internasional, Tbk	BVIC
33	Bank Dinar Indonesia, Tbk	DNAR
34	Bank Artha Graha International, Tbk	INPC
35	Bank Mayapada International, Tbk	MAYA
36	Bank Windu Kentjana International, Tbk/ China Construction Bank Indonesia Tbk	MCOR
37	Bank Mega, Tbk	MEGA
38	Bank Mitraniaga, Tbk	NAGA
39	Bank OCBC NISP, Tbk	NISP
40	Bank Nationalnobu, Tbk	NOBU
41	Bank Pan Indonesia, Tbk	PNBN
42	Bank Panin Dubai Syariah, Tbk	PNBS
43	Bank Woori Saudara Indonesia 1906, Tbk	SDRA

Lampiran 2

Data Outlier

No	2013	2014	2015
1	AGRS	ARTO	ARTO
2	ARTO	BABP	BBCA
3	BABP	BBCA	BBHI
4	BBCA	BBMD	BBMD
5	BBHI	BCIC	BDMN
6	BBMD	BDMN	BEKS
7	BBYB	BEKS	BNBA
8	BCIC	BINA	BSIM
9	BDMN	BNBA	BSWD
10	BGTB	BSIM	BTPN
11	BINA	BSWD	DNAR
12	BKSW	BTPN	MAYA
13	BNBA	BVIC	NAGA
14	BNLI	DNAR	NOBU
15	BSWD	MAYA	PNBN
16	DNAR	NAGA	PNBS
17	INPC	NOBU	SDRA
18	MAYA	PNBN	
19	MEGA	PNBS	
20	NAGA	SDRA	
21	NOBU		
22	PNBN		
23	PNBS		
24	SDRA		

Lampiran 3

Variabel Dependen

Nilai Perusahaan

No	Perusahaan	2013	2014	2015
1	AGRO	1.00244	0.97861	0.97457
2	AGRS	-	1.04289	0.97683
3	ARTO	-	-	-
4	BABP	-	-	0.96959
5	BACA	0.96265	0.95858	1.00870
6	BBCA	-	-	-
7	BBHI	-	0.97212	-
8	BBKB	0.96621	1.00013	0.98754
9	BBMD	-	-	-
10	BBNI	1.06719	1.09202	0.99447
11	BBNP	1.03017	1.04492	1.00736
12	BBRI	1.15894	1.23653	1.19207
13	BBTN	1.02868	1.00331	0.99902
14	BBYB	-	0.98018	1.17428
15	BCIC	-	-	1.09202
16	BDMN	-	-	-
17	BEKS	1.02061	-	-
18	BGTB	-	1.06840	1.07149
19	BINA	-	-	1.01512
20	BJBR	0.97862	0.93578	0.94015
21	BJTM	0.99623	1.02154	1.00522
22	BKSW	-	1.06360	1.00437
23	BMAS	1.11042	1.13757	1.12957
24	BMRI	1.12874	1.09081	1.04612
25	BNBA	-	-	-
26	BNGA	0.93914	0.96799	0.94253
27	BNII	1.06114	1.04869	0.97362
28	BNLI	-	1.00433	0.95788
29	BSIM	0.97061	-	-
30	BSWD	-	-	-

No	Perusahaan	2013	2014	2015
31	BTPN	1.10973	-	-
32	BVIC	0.95605	-	0.89348
33	DNAR	-	-	-
34	INPC	-	0.92938	0.92324
35	MAYA	-	-	-
36	MCOR	0.96404	0.99904	1.05184
37	MEGA	-	1.10452	1.16548
38	NAGA	-	-	-
39	NISP	0.97925	1.00640	0.98520
40	NOBU	-	-	-
41	PNBN	-	-	-
42	PNBS	-	-	-
43	SDRA	-	-	-

Lampiran 4

Variabel Independen

Modal Intelektual

No	Perusahaan	2013	2014	2015
1	AGRO	1.50845	2.62857	1.98072
2	AGRS	-	1.30266	1.23981
3	ARTO	-	-	-
4	BABP	-	-	1.80690
5	BACA	2.08984	2.32704	2.25352
6	BBCA	-	-	-
7	BBHI	-	2.55997	
8	BBKB	2.79900	2.48367	2.63295
9	BBMD	-	-	-
10	BBNI	2.79132	5.41609	4.93128
11	BBNP	2.24022	2.08360	2.20787
12	BBRI	5.81971	4.07836	3.40286
13	BBTN	2.63118	2.33288	2.69295
14	BBYB	-	1.66717	2.77285
15	BCIC	-	-	0.42603
16	BDMN	-	-	-
17	BEKS	2.37003	-	-
18	BGTB	-	1.41718	1.51516
19	BINA	-	-	1.52029
20	BJBR	3.00145	2.65191	2.65579
21	BJTM	3.24823	3.11095	4.20566
22	BKSW	-	1.88465	1.94180
23	BMAS	2.06218	1.67232	4.615695
24	BMRI	4.68105	3.953165	3.549673
25	BNBA	-	-	-
26	BNGA	2.30856	2.482412	1.16317
27	BNII	2.38148	1.80849	2.08276
28	BNLI	-	5.42677	2.53200
29	BSIM	2.40662	-	-
30	BSWD	-	-	-
31	BTPN	2.90717	-	-

No	Perusahaan	2013	2014	2015
32	BVIC	2.84645	-	4.05794
33	DNAR	-	-	-
34	INPC	-	1.71020	1.52348
35	MAYA	-	-	-
36	MCOR	1.93129	2.16352	1.92311
37	MEGA	-	3.95429	6.49642
38	NAGA	-	-	-
39	NISP	2.64654	4.74339	2.51652
40	NOBU	-	-	-
41	PNBN	-	-	-
42	PNBS	-	-	-
43	SDRA	-	-	-

Lampiran 5

Variabel Independen Pengungkapan Modal Intelektual

No	Perusahaan	2013	2014	2015
1	AGRO	0.58974	0.57692	0.50000
2	AGRS	-	0.37179	0.38462
3	ARTO	-	-	-
4	BABP	-	-	0.51282
5	BACA	0.56410	0.46154	0.50000
6	BBCA	-	-	-
7	BBHI	-	0.42308	-
8	BBKB	0.57692	0.57692	0.56410
9	BBMD	-	-	-
10	BBNI	0.53846	0.55128	0.57692
11	BBNP	0.48718	0.48718	0.50000
12	BBRI	0.51282	0.52564	0.52564
13	BBTN	0.51282	0.57692	0.56410
14	BBYB	-	0.47436	0.47436
15	BCIC	-	-	0.56410
16	BDMN	-	-	-
17	BEKS	0.52564	-	-
18	BGTB	-	0.42308	0.52564
19	BINA	-	-	0.56410
20	BJBR	0.58974	0.57143	0.65385
21	BJTM	0.51282	0.56410	0.56410
22	BKSW	-	0.58974	0.58974
23	BMAS	0.43590	0.44872	0.50000
24	BMRI	0.57692	0.61538	0.589744
25	BNBA	-	-	-
26	BNGA	0.61538	0.641026	0.61538
27	BNII	0.58974	0.58974	0.57692
28	BNLI	-	0.56410	0.56410
29	BSIM	0.55128	-	-
30	BSWD	-	-	-

No	Perusahaan	2013	2014	2015
31	BTPN	0.56410	-	-
32	BVIC	0.60256	-	0.60256
33	DNAR	-	-	-
34	INPC	-	0.51282	0.58974
35	MAYA	-	-	-
36	MCOR	0.48718	0.41026	0.50000
37	MEGA	-	0.52564	0.55128
38	NAGA	-	-	-
39	NISP	0.48718	0.52564	0.61538
40	NOBU	-	-	-
41	PNBN	-	-	-
42	PNBS	-	-	-
43	SDRA	-	-	-

Lampiran 6

Variabel Independen

Manajemen laba

No	Perusahaan	2013	2014	2015
1	AGRO	45,556,020,249.18	-339,678,295,956.43	339,678,295,956.93
2	AGRS	-	-296,002,795,535.48	296,002,795,535.87
3	ARTO	-	-	-
4	BABP	-	-	78,938,100,132.40
5	BACA	-43,017,288,981.05	43,017,288,981.51	96,318,334,679.60
6	BBCA	-	-	-
7	BBHI	-	-73,786,167,820.95	-
8	BBKB	89,517,694,989.35	-89,517,694,988.78	89,517,694,989.34
9	BBMD	-	-	-
10	BBNI	-6,405,915,859,299.05	1,323,458,989,745.32	-3,200,576,512,320.40
11	BBNP	60,650,021,499.02	15,144,446,144.32	157,182,892,731.50
12	BBRI	30,706,180,188,531.40	1,348,133,772,745.32	-325,609,952,720.40
13	BBTN	1,495,375,286,653.85	1,935,735,036,945.32	-2,202,358,163,555.60
14	BBYB	-	638,413,453,628.72	1,621,465,441,756.70
15	BCIC	-	-	180,384,096,938.80
16	BDMN	-	-	-
17	BEKS	108,908,320,725.03	-	-
18	BGTB	-	-386,758,987,217.88	138,681,507,607.60
19	BINA	-	-	138,949,456,791.60
20	BJBR	3,503,528,783,736.71	-3,503,528,783,736.14	-1,656,736,627,764.20
21	BJTM	842,927,141,678.60	-842,927,141,678.04	-85,405,633,657.10
22	BKSW	-	-102,704,720,354.48	102,704,720,355.07
23	BMAS	-50,096,613,133.67	50,096,613,134.12	-50,096,613,133.62
24	BMRI	22,174,886,977,321.10	-22,174,886,977,320.40	22,174,886,977,321.00
25	BNBA	-	-	-
26	BNGA	-4,898,645,782,678.04	4,898,645,782,678.68	-4,898,645,782,678.07
27	BNII	1,541,636,619,087.42	-599,879,906,605.08	599,879,906,605.66
28	BNLI	-	-5,000,328,794.64	5,000,328,795.20
29	BSIM	154,439,835,283.88	-	-
30	BSWD	-	-	-

31	BTPN	1,544,350,717,859.24	-	-
32	BVIC	-33,469,153,900.21	-	-334,385,225,686.80
33	DNAR	-	-	-
34	INPC	-	-484,288,116,648.74	484,288,116,649.33
35	MAYA	-	-	-
36	MCOR	-106,613,732,821.15	-512,588,861,521.28	512,588,861,521.78
37	MEGA	-	-334,099,935,054.68	334,099,935,055.23
38	NAGA	-	-	-
39	NISP	739,968,816,310.00	-739,968,816,309.48	739,968,816,310.09
40	NOBU	-	-	-
41	PNBN	-	-	-
42	PNBS	-	-	-
43	SDRA	-	-	-

Lampiran 7

Variabel Moderasi Komisaris Independen

No	Perusahaan	2013	2014	2015
1	AGRO	0.60000	0.60000	0.50000
2	AGRS	-	0.75000	0.66667
3	ARTO	-	-	-
4	BABP	-	-	0.66667
5	BACA	0.66667	0.66667	0.66667
6	BBCA	-	-	-
7	BBHI	-	0.66667	-
8	BBKB	0.60000	0.57143	0.50000
9	BBMD	-	-	-
10	BBNI	0.57143	0.50000	0.62500
11	BBNP	0.50000	0.50000	0.50000
12	BBRI	0.37500	0.75000	0.62500
13	BBTN	0.50000	0.50000	0.57143
14	BBYB	-	0.50000	0.50000
15	BCIC	-	-	0.75000
16	BDMN	-	-	-
17	BEKS	0.66667	-	-
18	BGTB	-	0.33333	0.50000
19	BINA	-	-	0.66667
20	BJBR	0.80000	0.57143	0.50000
21	BJTM	0.50000	0.50000	0.60000
22	BKSW	-	0.50000	0.57143
23	BMAS	0.66667	0.66667	0.66667
24	BMRI	0.57143	0.57143	0.50000
25	BNBA	-	-	-
26	BNGA	0.50000	0.50000	0.50000
27	BNII	0.50000	0.50000	0.50000
28	BNLI	-	0.50000	0.50000
29	BSIM	0.66667	-	-
30	BSWD	-	-	-

No	Perusahaan	2013	2014	2015
31	BTPN	0.50000	-	-
32	BVIC	0.75000	-	0.55556
33	DNAR	-	-	-
34	INPC	-	0.50000	0.50000
35	MAYA	-	-	-
36	MCOR	0.66667	0.66667	0.66667
37	MEGA	-	0.66667	0.50000
38	NAGA	-	-	-
39	NISP	0.50000	0.50000	0.50000
40	NOBU	-	-	-
41	PNBN	-	-	-
42	PNBS	-	-	-
43	SDRA	-	-	-

Lampiran 8

Hasil Regresi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Q	68	.89348	1.23653	1.0235285	.07132949
ICD	68	.37179	.65385	.5369519	.06168383
MI	68	.42603	6.49642	2.7231946	1.20073969
DAC	68	- 8608771665497	3070618018 8531	64028905680 2.85	496447628957 9.305
KI	68	.33333	.80000	.5717738	.09365051
Valid N (listwise)	68				

Statistics

	Q	ICD	MI	DAC	KI
N Valid	68	68	68	68	68
Missing	0	0	0	0	0
Mean	1.0235285	.5369519	2.7231946	64028905680 2.85	.5717738
Median	1.0043500	.5512800	2.4830400	36553211714 .50	.5634950

Tests of Normality

	Kolmogorov-Smirnov ^a	Shapiro-Wilk
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	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.101	68	.084	.952	68	.011

a. Lilliefors Significance Correction

Uji Adjusted R Square dan Autokorelasi Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.609 ^a	.359	.324	.06282134	1.791

a. Predictors: (Constant), DAC, ICD, MI

b. Dependent Variable: Q

Uji Hipotesis dan Uji Multikolinearitas Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	1.135	.067		16.851	.000		
	ICD	-.315	.128	-.272	-2.455	.017	.941	1.063
	MI	.020	.007	.342	2.869	.006	.815	1.227
	DAC	3.138E-15	.000	.218	1.873	.066	.851	1.175

a. Dependent Variable: Q

Uji Heteroskedastisitas Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.099	.040		2.495	.015		
	ICD	-.120	.075	-.200	-1.596	.115	.941	1.063
	MI	.006	.004	.180	1.338	.186	.815	1.227
	DAC	-1.110E-15	.000	-.148	-1.129	.263	.851	1.175

a. Dependent Variable: Abs_Res

**Uji Hipotesis Variabel Moderasi
Coefficients^a**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	.978	.054		18.134	.000		
	DAC	5.164E-15	.000	.359	.626	.534	.041	24.388
	KI	.074	.093	.097	.794	.430	.909	1.100
	DACxKI	3.290E-16	.000	.011	.019	.985	.042	24.011

a. Dependent Variable: Q