

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

| | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
|----|------|------|------|------|------|------|
| 1 | BACA | BACA | BACA | BACA | BBCA | BACA |
| 2 | BBKP | BBCA | BBCA | BBCA | BBKP | BBNI |
| 3 | BBNI | BBKP | BBKP | BBKP | BBNI | BBNP |
| 4 | BBNP | BBNI | BBNI | BBNI | BBNP | BBRI |
| 5 | BBRI | BBNP | BBNP | BBNP | BBRI | BBTN |
| 6 | BBTN | BBRI | BBRI | BBRI | BBTN | BBYB |
| 7 | BCIC | BBTN | BBTN | BBTN | BBYB | BCIC |
| 8 | BDMN | BCIC | BCIC | BCIC | BCIC | BEKS |
| 9 | BEKS | BDMN | BDMN | BDMN | BEKS | BINA |
| 10 | BJBR | BEKS | BEKS | BEKS | BINA | BJBR |
| 11 | BKSW | BJBR | BJBR | BJBR | BJBR | BJTM |
| 12 | BMRI | BKSW | BKSW | BKSW | BJTM | BKSW |
| 13 | BNGA | BMRI | BMRI | BMRI | BKSW | BNGA |
| 14 | BNII | BNGA | BNGA | BNGA | BMRI | BNII |
| 15 | BNLI | BNII | BNII | BNII | BNGA | BNLI |
| 16 | BSWD | BNLI | BNLI | BNLI | BNII | BSWD |
| 17 | BTPN | BSWD | BSWD | BSWD | BNLI | BTPN |
| 18 | BVIC | BTPN | BTPN | BTPN | BTPN | BVIC |
| 19 | MCOR | BVIC | BVIC | BVIC | BVIC | MCOR |
| 20 | NISP | MCOR | MCOR | MCOR | MCOR | NISP |
| 21 | SDRA | NISP | NISP | NISP | NISP | NOBU |
| 22 | | SDRA | SDRA | SDRA | SDRA | SDRA |

Lampiran 2

Data Perusahaan Tidak Masuk Kriteria Sampel

| NO | KODE PERUSAHAAN | NAMA PERUSAHAAN | TAHUN |
|----|-----------------|--|-------|
| 1 | BACA | Bank Capital Indonesia Tbk | 2011 |
| 2 | BBCA | Bank Central Asia Tbk | 2016 |
| 3 | BBKP | Bank Bukopin Tbk | 2016 |
| 4 | BBYB | PT Bank Yudha Bhakti Tbk. | 2011 |
| | | | 2012 |
| | | | 2013 |
| | | | 2014 |
| 5 | BDMN | Bank Danamon Indonesia Tbk | 2015 |
| | | | 2016 |
| 6 | BINA | PT Bank Ina Perdana Tbk. | 2011 |
| | | | 2012 |
| | | | 2013 |
| | | | 2014 |
| 7 | BJTM | Bank Pembangunan Daerah Jawa Timur Tbk | 2011 |
| | | | 2012 |
| | | | 2013 |
| | | | 2014 |
| 8 | BMRI | Bank Mandiri (Persero) Tbk | 2016 |
| 9 | BSWD | Bank of India Indonesia Tbk | 2015 |
| 10 | NOBU | PT Bank Nationalnubu Tbk. | 2011 |
| | | | 2012 |
| | | | 2013 |
| | | | 2014 |
| | | | 2015 |
| 11 | PNBN | Bank Pan Indonesia Tbk | 2011 |
| | | | 2012 |
| | | | 2013 |
| | | | 2014 |
| | | | 2015 |
| | | | 2016 |

Lampiran 3

Manajemen Laba 2011

| KODE | $\beta 1 * \text{Cot}$ | $\beta 2 * \text{LOANt}$ | $\beta 3 * \text{NPAt}$ | $\beta 4 * \Delta \text{NPAt}+1$ | NDA | TA | DA |
|-------------|------------------------|--------------------------|-------------------------|----------------------------------|--------------------|--------------------|---------------------|
| BBCA | (6,192,350,000) | 69,652,564,254 | 116,589,691,095,344 | 516,365,325,600 | 1,910,777,383,429 | 442,763,000,000 | (1,489,434,744) |
| BBKP | (1,079,685,350) | 14,322,906,000 | 23,974,755,330,444 | (40,552,787,750) | 540,708,400,475 | 269,000,000,000 | (853,670,824,900) |
| BBNI | (34,559,002,650) | 54,933,082,308 | 91,951,117,174,226 | (645,058,075,000) | 6,810,913,504,233 | 2,366,243,000,000 | (5,026,632,928,658) |
| BBNP | (7,247,780) | (111,954,952,575) | 8,891,000,354 | 15,084,244,351 | (520,831,538,314) | 9,864,780,000 | (51,266,106,111) |
| BBRI | (50,212,326,600) | 103,374,765,000 | 173,036,442,340,479 | 12,958,226,719,400 | 12,705,173,002,079 | 16,090,000,000,000 | 2,802,864,573,496 |
| BBTN | (503,659,700) | 22,310,853,084 | 37,345,580,841,093 | (1,005,519,809,750) | (540,897,442,491) | 804,587,000,000 | 763,522,018,066 |
| BCIC | (8,679,983,800) | 3,208,420,800 | 5,370,495,601,738 | (96,999,618,900) | 115,605,050,699 | 256,294,000,000 | (441,273,475,124) |
| BDMN | (27,233,521,150) | 35,688,978,000 | 59,738,890,665,315 | 402,077,212,450 | 5,145,498,126,723 | 2,235,337,000,000 | (3,492,123,551,148) |
| BEKS | (34,057,925) | 1,247,571,936 | 2,088,279,565,804 | 176,381,327,250 | (156,656,638,276) | 216,443,000,000 | (208,862,786,149) |
| BJBR | (328,636,708,925) | 10,096,410,051 | 16,900,129,114,061 | 461,203,921,400 | 156,932,553,885 | 331,560,000,000 | (407,334,978,310) |
| BMRI | (22,662,047,325) | 104,944,878,558 | 175,664,616,287,447 | 6,634,809,453,450 | 12,500,369,413,086 | 13,837,587,000,000 | 326,173,659,076 |
| BNGA | (8,495,218,700) | 44,121,311,793 | 73,853,564,011,060 | 500,678,779,300 | 5,000,246,733,396 | 3,383,563,000,000 | 755,255,162,489 |
| BNII | (18,481,514,150) | 23,582,248,092 | 39,473,737,253,287 | 241,072,358,150 | 1,737,866,704,607 | 1,116,677,000,000 | (2,198,646,157,821) |
| BNLI | (8,360,815,000) | 469,144,845 | 785,289,861,807 | (16,831,062,790,000) | (352,544,940,284) | 21,401,000,000 | (1,203,152,129,032) |
| BSWD | (50,747,307) | 496,204,045 | 830,583,582,766 | 2,337,242,332 | (550,295,122,006) | 22,606,344,054 | (208,016,484,141) |
| BTPN | (7,020,491,125) | 10,989,865,107 | 18,395,661,261,402 | 159,073,490,050 | (177,246,306,225) | 309,515,000,000 | (9,060,958,365) |
| BVIC | (535,446,426) | 1,951,081,214 | 3,265,866,209,298 | (130,416,253,551,408) | (104,118,052,897) | 243,705,986,000 | (95,201,118,200) |
| MCOR | (834,025) | 1,624,053,483 | 2,718,462,642,880 | (3,932,480,350) | (466,883,237,437) | 71,890,000,000 | (234,138,385,528) |
| NISP | (1,679,475,000) | 14,487,798,078 | 24,250,764,069,591 | 87,706,210,650 | 119,971,885,303 | 734,000,000,000 | (43,189,186,988) |
| SDRA | (180,240,800) | 1,172,963,376 | 1,963,394,156,966 | 6,915,983,850 | (501,816,389,943) | 29,855,000,000 | 32,065,690,272 |

Manajemen Laba 2012

| KODE | $\beta 1 * \text{Cot}$ | $\beta 2 * \text{LOANt}$ | $\beta 3 * \text{NPAt}$ | $\beta 4 * \Delta \text{NPAt}+1$ | NDA | TA | DA |
|------|------------------------|--------------------------|-------------------------|----------------------------------|---------------------|--------------------|---------------------|
| BACA | 3,270,518,790 | (53,871,532,450) | 20,504,282,964 | 185,397,065,546 | 815,884,470,289 | 18,331,000,000 | (133,717,570,950) |
| BBCA | 279,278,032,110 | (4,600,229,057,050) | 1,784,231,797,472 | 973,935,364,962 | (1,178,180,967,602) | 58,536,000,000 | 1,900,552,866,941 |
| BBKP | 52,588,305,000 | (866,227,275,000) | 814,434,362,220 | 84,586,666,760 | 696,679,731,809 | 1,515,168,000,000 | 1,482,324,167,530 |
| BBNI | 223,878,466,350 | (3,687,695,084,250) | 5,411,624,994,000 | 14,595,987,500 | 2,402,624,568,329 | 352,307,000,000 | (1,386,481,668,990) |
| BBNP | 6,796,739,565 | (111,954,952,575) | 44,903,267,226 | (23,892,010,799) | 572,932,345,216 | 36,364,000,000 | 127,267,554,123 |
| BBRI | 17,226,669,075 | (283,755,306,625) | 9,734,867,660,176 | 4,077,225,633,065 | 14,218,258,255,805 | 19,491,000,000,000 | 5,936,577,643,534 |
| BBTN | 68,473,948,620 | (1,127,893,396,100) | 12,659,679,680 | 13,009,111,739 | (438,387,621,952) | 9,038,238,000,000 | 10,140,461,521,291 |
| BCIC | 12,875,997,750 | (212,091,651,250) | 515,998,367,720 | 555,302,592,919 | 1,523,232,309,488 | 703,538,000,000 | (155,858,410,149) |
| BDMN | 20,954,456,985 | (345,158,912,675) | 4,199,238,602,820 | (2,005,847,159,953) | 2,515,008,396,561 | 56,989,000,000 | (1,794,183,497,222) |
| BEKS | 6,530,371,155 | (107,567,369,025) | 311,609,650,276 | 94,715,114,406 | 962,774,418,631 | 61,314,000,000 | (237,624,519,292) |
| BJBR | 44,274,282,360 | (729,279,845,800) | 777,001,638,376 | 2,125,443,178,491 | 2,881,275,152,766 | 77,687,000,000 | (2,139,752,253,427) |
| BKSW | 3,660,088,740 | (60,288,474,700) | 10,187,678,876 | 189,020,373,483 | 802,755,476,998 | 22,207,000,000 | (116,712,577,659) |
| BMRI | 335,358,077,670 | (5,523,971,798,850) | 9,553,832,516,000 | 5,416,862,881,000 | 10,113,404,159,694 | 9,172,637,000,000 | (276,931,260,355) |
| BNGA | 8,751,403,815 | (144,151,911,325) | 4,072,798,758,452 | 2,696,720,787,809 | 7,289,803,866,315 | 3,124,877,000,000 | (3,501,090,966,976) |
| BNII | 93,495,768,135 | (1,540,049,340,925) | 1,699,728,435,608 | 1,918,215,186,361 | 2,742,090,034,493 | 259,907,000,000 | (1,818,347,135,154) |
| BNLI | 87,967,965,855 | (1,448,996,147,525) | 149,473,044,952 | 42,407,765,922 | (593,255,800,237) | 499,673,000,000 | 1,756,764,699,576 |
| BSWD | 2,108,363,465 | (34,728,670,934) | 22,925,171,966 | (15,961,134,210) | 636,808,314,396 | 1,569,000,000,000 | 1,596,027,584,943 |
| BTPN | 44,864,930,880 | (739,008,926,400) | 294,444,918,372 | 271,948,936,063 | 491,396,454,364 | 384,190,000,000 | 556,629,444,975 |
| BVIC | 87,225,515 | (1,436,766,604) | 158,003,781,315 | 15,795,361,979 | 836,231,961,097 | 196,000,000 | (172,200,061,758) |
| MCOR | 5,226,657,975 | (86,092,786,125) | 83,288,705,268 | (50,589,692,675) | 610,442,125,807 | 31,398,000,000 | 84,791,773,532 |
| NISP | 59,914,571,640 | (986,904,524,200) | 506,055,603,628 | (257,654,209,745) | (74,633,559,263) | 288,257,000,000 | 1,026,726,458,602 |
| SDRA | 5,985,370,545 | (98,590,194,475) | 58,121,124,084 | (110,024,553,775) | 513,359,055,013 | 219,147,000,000 | 369,623,844,326 |

Manajemen Laba 2013

| KODE | $\beta 1^* \text{Cot}$ | $\beta 2^* \text{LOANt}$ | $\beta 3^* \text{NPAt}$ | $\beta 4^* \Delta \text{NPA}t+1$ | NDA | TA | DA |
|------|------------------------|--------------------------|-------------------------|----------------------------------|---------------------|--------------------|---------------------|
| BACA | (6,235,286,871) | (17,354,026,884) | 144,874,978,974 | 108,099,265,038 | 404,271,116,904 | 8,630,000,000 | (220,754,930,257) |
| BBCA | (46,937,331,672) | (1,915,524,746,708) | 3,491,164,911,564 | (2,050,727,525,692) | (347,138,505,861) | 85,295,000,000 | 607,319,692,508 |
| BBKP | (42,905,819,418) | (211,081,716,000) | 1,326,254,118,030 | (85,854,584,080) | 1,161,298,185,179 | 1,515,168,000,000 | 528,756,001,468 |
| BBNI | (2,115,398,010,132) | (231,315,714,168) | 8,821,261,206,000 | (519,109,716,000) | 6,130,323,952,347 | 1,300,000,000,000 | (4,655,437,765,700) |
| BBNP | (52,803,508,560) | (32,759,367) | 58,755,075,091 | (284,612,908,582) | (103,807,914,770) | 44,907,000,000 | 323,601,101,418 |
| BBRI | (1,927,840,660,218) | (71,478,293,056) | 18,304,371,185,094 | (6,391,359,415,768) | 10,088,579,002,699 | 22,381,000,000,000 | 12,467,307,183,948 |
| BBTN | (189,432,586,959) | (15,725,312,000) | 28,438,263,162 | (25,467,190,816) | (27,300,639,966) | 689,178,000,000 | 891,364,826,613 |
| BCIC | (30,976,541,013) | (51,607,057,252) | 1,174,191,106,662 | 892,195,528,144 | 2,158,689,223,188 | 888,410,000,000 | (1,095,393,036,541) |
| BDMN | (2,781,511,895,646) | (89,968,371,740) | 5,632,011,911,196 | (3,366,435,989,716) | (431,018,159,259) | 40,417,000,000 | 646,321,345,906 |
| BEKS | (239,968,988,358) | (31,472,760,900) | 564,391,496,142 | (1,101,655,113,368) | (633,819,179,837) | 71,615,000,000 | 880,320,366,484 |
| BJBR | (134,720,195,940) | (226,711,248,240) | 2,543,392,963,422 | (1,196,124,785,406) | 1,160,722,920,483 | 332,500,000,000 | (653,336,733,836) |
| BMRI | (2,279,971,584,000) | (21,487,860,000) | 18,815,132,952,000 | (8,974,198,104,000) | 7,714,361,590,647 | 43,200,000,000 | 772,710,814,278 |
| BNGA | (718,581,929,505) | (47,963,907,648) | 8,253,914,310,000 | (3,281,768,958,000) | 4,380,485,701,494 | 351,538,000,000 | (7,496,275,404,000) |
| BNII | (274,844,439,111) | (473,009,295,140) | 3,921,381,675,450 | (969,201,543,412) | 2,379,212,584,434 | 234,249,000,000 | (3,854,061,514,847) |
| BNLI | (1,733,439,437,268) | (123,444,886,016) | 268,908,385,464 | (767,410,085,728) | (2,180,499,836,901) | 1,173,354,000,000 | (1,970,077,397,787) |
| BSWD | (18,824,435) | (11,809,330,696) | 27,734,241,515 | (89,673,842,534) | 101,118,430,497 | 20,531,427,357 | 3,528,740,023,548 |
| BTPN | (148,383,202,737) | (213,744,805,932) | 643,016,086,092 | (117,647,091,230) | 338,127,172,840 | 486,446,000,000 | 94,299,183,508 |
| BVIC | (744,480,982) | (598,166,562) | 266,797,269,408 | (1,089,930,948,136) | (649,590,139,625) | 56,142,377,000 | 323,205,013,807 |
| MCOR | - | (25,423,244,500) | 105,209,145,432 | (152,716,626,610) | 101,955,460,969 | 966,680,000,000 | 880,618,703,272 |
| NISP | (101,602,223,283) | (290,707,862,504) | 669,143,534,112 | (687,514,596,744) | (235,794,961,772) | 1,260,499,000,000 | 1,039,610,725,678 |
| SDRA | (542,284,908) | (28,606,836,696) | 28,485,308,016 | (413,584,666,266) | (239,362,293,207) | 185,450,000,000 | 1,671,180,148,419 |

Manajemen Laba 2014

| KODE | $\beta 1^* \text{Cot}$ | $\beta 2^* \text{LOANt}$ | $\beta 3^* \text{NPA t}$ | $\beta 4^* \Delta \text{NPA t+1}$ | NDA | TA | DA |
|-------------|------------------------|--------------------------|--------------------------|-----------------------------------|-------------------|-------------------|-------------------|
| BBCA | 31,104,140,727 | 137,870,119,910 | (381,691,816,000) | (144,459,862,976) | 69,312,569,229 | 105,867,000,000 | (71,881,149,130) |
| BBKP | 45,552,311,805 | 2,075,099,458 | (159,187,317,344) | 20,341,796,200 | 335,271,877,687 | 650,799,000,000 | 463,044,418,339 |
| BBNI | 889,250,871,600 | 8,473,113,532 | (579,682,664,000) | (318,694,728,000) | 425,836,580,700 | 1,600,000,000,000 | 742,017,109,881 |
| BBNP | 5,224,573,052 | 2,107,316 | (8,799,296,312) | (4,803,048,306) | 418,114,323,318 | 65,818,000,000 | 1,600,653,406,868 |
| BBRI | 999,911,924,904 | 150,472,298,902 | (1,337,632,067,464) | 174,205,190,720 | 413,447,334,630 | 314,262,000,000 | 74,193,664,251 |
| BBTN | 89,853,425,982 | 1,189,432,000 | (2,559,347,912) | (434,716,392) | 514,538,781,246 | 1,093,513,000,000 | 327,304,652,938 |
| BCIC | 170,396,159,661 | 2,271,687,008 | (41,083,283,384) | 2,360,384,136 | 560,434,934,989 | 60,197,000,000 | 1,005,464,206,322 |
| BDMN | 10,282,621,854 | 33,527,102,254 | (380,809,978,384) | 134,423,076,920 | 223,912,810,212 | 26,040,000,000 | (73,747,947,421) |
| BEKS | 76,643,040,000 | 13,128,968 | (101,016,256,264) | (48,571,058,888) | 353,558,841,384 | 122,973,000,000 | 228,617,177,356 |
| BJBR | 206,657,418,942 | 16,961,373,796 | (117,396,228,840) | 54,715,099,208 | 587,427,650,674 | 409,299,194,687 | 195,904,146,184 |
| BKSW | 11,975,475 | 4,739,408,926 | (94,728,526,640) | (72,334,338,824) | 264,178,506,505 | 136,276,000,000 | 248,361,531,581 |
| BMRI | 1,430,350,734,000 | 21,230,649,048 | (1,646,559,024,000) | (500,267,416,000) | (268,755,069,384) | 183,480,000,000 | 298,587,481,063 |
| BNGA | 490,255,348,683 | 6,551,030,670 | (879,830,952,000) | (399,995,024,000) | (356,529,609,079) | 351,538,000,000 | 878,725,056,952 |
| BNII | 593,153,420,073 | 33,378,692,038 | (254,638,425,448) | (97,127,949,512) | 701,255,724,719 | 239,775,000,000 | 1,134,557,596,647 |
| BNLI | 1,022,547,967,749 | 4,986,943,604 | (419,023,853,864) | (410,465,431,904) | 624,535,613,153 | 1,295,507,000,000 | (34,990,737,151) |
| BSWD | 5,012,461,471 | 982,778,233 | (16,593,395,172) | (14,835,058,138) | 401,056,773,962 | 18,435,960,912 | 1,097,461,374,415 |
| BTPN | 81,891,651,183 | 16,325,982,236 | (56,429,033,496) | (9,080,032,984) | 459,198,554,507 | 507,019,000,000 | 43,869,174,518 |
| BVIC | 2,464,211,214 | 42,581,243 | (91,903,708,452) | (52,047,911,348) | 285,045,160,225 | 44,711,646,000 | 474,310,433,061 |
| MCOR | 425,368,872 | 2,169,262,092 | (8,451,947,152) | 232,104,136 | 420,864,775,516 | 1,152,179,000,000 | 186,156,473,343 |
| NISP | 26,116,115,880 | 21,017,154,168 | (83,075,099,096) | (57,742,243,064) | 332,805,915,456 | 1,429,627,000,000 | 1,157,804,212,052 |
| SDRA | 25,734,337,737 | 490,154 | (5,468,281,016) | 2,870,867,296 | 449,627,401,739 | 83,470,000,000 | 1,523,311,072,112 |

Manajemen Laba 2015

| KODE | $\beta 1^*Cot$ | $\beta 2^*LOANt$ | $\beta 3^*NPAt$ | $\beta 4^*\Delta NPAt+1$ | NDA | TA | DA |
|------|---------------------|---------------------|--------------------|--------------------------|--------------------|--------------------|---------------------|
| BACA | (184,600,643) | (2,611,336,752) | 48,130,310,646 | (181,328,284,368) | 3,505,106,088,883 | - | 7,351,206,235,865 |
| BBCA | (146,458,411,409) | (163,562,238,144) | 4,019,493,294,000 | (512,618,880,312) | 6,837,953,764,135 | 10,548,060,000,000 | (477,600,033,698) |
| BBKP | (326,845,953,658) | (4,352,227,200) | 1,786,550,090,976 | (130,971,876,420) | 4,965,480,033,698 | 846,780,000,000 | (3,346,331,244,831) |
| BBNI | (3,716,475,950,273) | (4,304,362,896) | 8,077,065,066,000 | (984,953,508,000) | 7,012,431,244,831 | 25,000,000,000 | 2,677,181,334,489 |
| BBNP | (45,970,752,292) | (2,798,367,603,120) | 178,352,186,459 | (11,148,812,536) | 963,965,018,511 | 46,353,000 | 5,243,921,173,954 |
| BBRI | (5,453,818,029,622) | (243,855,592,416) | 12,661,745,254,083 | 5,182,083,994,001 | 15,787,255,626,046 | 17,390,076,800,000 | 2,628,699,920,958 |
| BBTN | (493,037,940,132) | (55,180,292,256) | 30,612,439,674 | (47,731,928,244) | 3,075,762,279,042 | 2,063,362,200,000 | 1,473,444,171,824 |
| BBYB | (3,399,923,235) | (158,161,248) | 82,385,443,791 | (6,165,106,332) | 3,713,762,252,976 | 1,546,106,424,800 | 1,130,934,858,717 |
| BCIC | (843,187,972,431) | (3,964,282,128) | 389,924,500,266 | (69,672,673,224) | 3,114,199,572,483 | 604,034,431,200 | (566,218,058,678) |
| BDMN | (62,116,948,011) | (1,563,754,464) | 3,830,332,255,713 | (215,417,214,012) | 7,192,334,339,226 | 5,453,653,000,000 | (1,822,167,895) |
| BEKS | (592,745,654,522) | (1,763,477,568) | 1,121,134,886,748 | 92,145,304,020 | 4,259,871,058,678 | 52,553,000,000 | (969,628,911,241) |
| BINA | (11,368,128,205) | (629,210,592) | 31,010,049,828 | (14,036,543,136) | 3,646,076,167,895 | 3,154,000,000 | 790,280,025,190 |
| BJBR | (1,140,967,503,326) | (24,002,523,072) | 1,652,279,621,499 | 548,724,316,140 | 4,677,133,911,241 | 66,405,000,000 | (508,379,622,721) |
| BJTM | (226,201,215,751) | (12,273,983,568) | 696,154,719,753 | (32,634,525,924) | 4,066,144,994,510 | 1,215,325,019,700 | 7,547,450,438,296 |
| BKSW | (48,283,583,371) | (8,998,579,008) | 910,571,529,960 | (311,567,316,060) | 4,182,822,051,521 | 33,342,428,800 | 1,177,335,141,544 |
| BMRI | (7,104,946,935,256) | (243,794,705,040) | 18,859,915,935,000 | (339,664,248,000) | 14,812,610,046,704 | 18,718,960,485,000 | (2,477,835,108,384) |
| BNGA | (8,061,935,362,304) | (71,228,221,344) | 9,343,395,846,000 | 3,541,722,072,504 | 8,393,054,334,856 | 5,929,289,476,400 | 5,511,116,771,893 |
| BNII | (289,472,501,960) | (3,597,288,192) | 3,542,086,589,940 | 1,349,156,404,596 | 8,239,273,204,384 | 2,120,338,096,000 | 3,905,245,651,638 |
| BNLI | (4,371,093,197,521) | (4,042,455,120) | 3,445,067,941,272 | (794,412,604,524) | 1,916,619,684,107 | 3,786,636,456,000 | 57,932,837,049,477 |
| BSWD | (24,451,439,152) | (1,469,428,560) | 159,011,582,997 | (2,788,043,776) | 3,771,402,671,509 | 191,332,047,488 | (694,712,780,628) |
| BTPN | (289,301,921,619) | (25,309,749,456) | 515,544,513,642 | 116,848,687,956 | 3,958,881,530,523 | 58,250,618,580,000 | (62,652,832,095) |
| BVIC | (14,068,695,409) | (81,544,051) | 954,412,992,999 | 5,557,435,889 | 4,586,920,189,428 | 251,107,408,800 | 883,494,586,825 |
| MCOR | (5,820,762,047) | (3,124,168,272) | 121,706,785,602 | (20,905,187,688) | 3,732,956,667,595 | 29,203,835,500 | 182,837,967,374 |
| NISP | (63,100,705,868) | (37,099,736,208) | 1,099,250,831,223 | (98,722,703,772) | 4,541,427,685,375 | 1,783,822,272,200 | 7,351,206,235,865 |
| SDRA | (60,249,911,128) | (29,875,392) | 114,611,791,050 | (42,879,971,904) | 3,652,552,032,626 | 194,290,000,000 | (477,600,033,698) |

Manajemen Laba 2016

| KODE | β1*Cot | β2*LOANt | β3*NPA _t | β4*ΔNPA _{t+1} | NDA | TA | DA |
|------|--------------------|--------------------|---------------------|------------------------|--------------------|--------------------|---------------------|
| BACA | 44,382,983,694 | 144,927,960,586 | 177,295,458,402 | 37,235,494,096 | (558,929,817,851) | 36,377,000,000 | (367,464,896,778) |
| BBCA | 1,728,955,327,362 | 9,092,665,419,654 | 1,908,642,998,226 | 365,140,796,944 | 12,132,632,827,557 | 13,893,127,000,000 | (818,220,129,718) |
| BBKP | 58,335,247,794 | 1,643,170,720 | 762,938,146,263 | 1,185,569,639,216 | 1,045,714,489,364 | 1,187,716,700,000 | (306,449,393,366) |
| BBNI | 5,565,321,607,794 | 7,061,865,760,924 | 3,795,573,257,000 | 677,323,504,000 | 16,137,312,415,089 | 16,281,864,000,000 | 2,337,781,757,527 |
| BBNP | 165,160,334,688 | 120,201,645,094 | 74,466,452,386 | (9,329,358,802) | (612,272,641,263) | 44,049,680,000 | (4,475,766,085,831) |
| BBRI | 15,608,508,727,590 | 13,002,975,365,116 | 20,517,856,468 | 40,057,393,299 | 27,709,287,627,844 | 31,009,841,100,000 | 1,278,974,102,916 |
| BBTN | 3,167,321,029,170 | 3,784,569,709,958 | 80,555,919,407 | (78,948,448,704) | 5,990,726,495,202 | 2,477,732,124,000 | 663,923,362,470 |
| BBYB | 2,991,882,858 | 91,236,867,716 | 48,214,194,802 | (16,582,378,592) | (836,911,147,845) | 1,404,834,669,700 | (574,436,293,423) |
| BCIC | 113,065,082,706 | 29,356,615,776 | 202,736,534,600 | (78,947,007,152) | (696,560,488,699) | 930,134,588,400 | (56,871,862,580) |
| BDMN | 6,491,539,426,104 | 2,853,283,890,000 | 1,578,085,844,490 | 19,178,407,808 | 9,979,315,853,773 | 5,222,610,000,000 | (783,677,109,532) |
| BEKS | 225,864,056,004 | 119,086,070,194 | 325,087,888,809 | (43,096,020,784) | (335,829,720,406) | 52,505,700,800 | 389,266,128,042 |
| BINA | 8,990,432,430 | 32,130,259,042 | 23,612,692,412 | 13,547,705,696 | (884,490,625,049) | 21,409,227,000 | (510,037,563,837) |
| BJBR | 391,642,825,260 | 491,855,458 | 268,303,205,186 | 911,091,342,528 | 608,757,513,803 | 787,852,118,900 | (8,805,291,749,312) |
| BJTM | 134,257,740,282 | 691,852,788,508 | 281,068,514,136 | 22,392,862,832 | 166,800,191,129 | 1,518,838,033,800 | (2,951,285,885,667) |
| BKSW | 280,985,663,100 | 409,188,397,032 | 604,673,669,385 | (14,632,782,480) | 317,443,232,408 | 770,177,383,200 | 1,698,225,072,825 |
| BMRI | 21,081,778,656,000 | 13,817,485,066,000 | 7,134,612,209,000 | 199,346,048,000 | 41,270,450,264,371 | 41,236,628,557,300 | (3,337,676,771,441) |
| BNGA | 7,199,737,872,000 | 3,490,890,292,786 | 263,968,616,558 | (118,220,032,032) | 9,873,605,034,683 | 2,031,085,000,000 | (961,570,780,199) |
| BNII | 2,189,577,776,736 | 2,651,635,625,210 | 94,351,439,337 | 265,367,893,984 | 4,238,161,020,638 | 2,249,646,849,600 | (235,715,316,138) |
| BNLI | 7,481,106,067,374 | 255,938,620,716 | 1,948,879,476,693 | (519,432,990,608) | 8,203,719,459,546 | 10,864,716,247,000 | (2,091,836,321,454) |
| BSWD | 7,481,106,067,374 | 50,191,906,321 | 60,086,527,904 | 158,846,764 | 6,628,771,633,733 | 11,496,789,000,000 | (77,284,951,504) |
| BTPN | 3,754,622,644,644 | 58,288,800,182 | 83,833,338,263 | 9,664,988,352 | 2,943,638,056,812 | 568,733,000,000 | (600,866,793,254) |
| BVIC | 469,696,040,994 | 305,194,248,400 | 340,997,427,345 | 123,882,860,160 | 276,998,862,270 | 278,199,796,700 | (367,464,896,778) |
| MCOR | - | 191,869,394,002 | 62,537,978,680 | 19,686,657,856 | (688,677,684,091) | 38,378,714,400 | (818,220,129,718) |
| NISP | 158,638,166,808 | 2,176,656,565,646 | 485,418,725,000 | 216,026,864,000 | 2,073,968,606,825 | 944,904,000,000 | (306,449,393,366) |
| NOBU | 4,773,337,506 | 93,160,109,518 | - | 932,890,080 | (863,905,377,525) | 21,581,385,600 | 2,337,781,757,527 |
| SDRA | 349,240,878,270 | 249,575,600,638 | 79,338,762,042 | (13,573,447,696) | (298,189,921,375) | 63,715,000,000 | (4,475,766,085,831) |

Lampiran 4
MANAJEMEN LABA

| NO | KODE | $DA = \frac{MANAJEMEN LABA(ABS)}{TOTAL ASET}$ | | | | | |
|----|-------------|---|-------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 0.289 | 0.329 | 0.339 | 0.334 | - | 0.251 |
| 2 | BBCA | - | 0.215 | 0.257 | 0.296 | 0.312 | - |
| 3 | BBKP | 0.131 | 0.130 | 0.122 | 0.114 | 0.116 | - |
| 4 | BBNI | 0.600 | 0.600 | 0.600 | 0.695 | 0.606 | 0.662 |
| 5 | BBNP | 0.039 | 0.057 | 0.035 | 0.041 | 0.049 | 0.056 |
| 6 | BBRI | 0.568 | 0.568 | 0.568 | 0.568 | 0.573 | 0.573 |
| 7 | BBTN | 0.719 | 0.614 | 0.601 | 0.601 | 0.607 | 0.607 |
| 8 | BBYB | - | - | - | - | 0.638 | 0.751 |
| 9 | BCIC | 0.090 | 0.081 | 0.076 | 0.064 | 0.055 | 0.051 |
| 10 | BDMN | 0.120 | 0.131 | 0.139 | 0.145 | - | - |
| 11 | BEKS | 0.654 | 0.661 | 0.669 | 0.678 | 0.678 | 0.701 |
| 12 | BINA | - | - | - | - | 0.200 | 0.373 |
| 13 | BJBR | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |
| 14 | BJTM | - | - | - | - | 0.800 | 0.800 |
| 15 | BKSW | 0.069 | 0.072 | 0.068 | 0.076 | 0.081 | 0.081 |
| 16 | BMRI | 0.606 | 0.606 | 0.606 | 0.606 | 0.606 | - |
| 17 | BNGA | 0.008 | 0.012 | 0.023 | 0.026 | 0.037 | 0.045 |
| 18 | BNII | 0.038 | 0.044 | 0.051 | 0.056 | 0.061 | 0.059 |
| 19 | BNLI | 0.231 | 0.246 | 0.257 | 0.269 | 0.276 | 0.272 |
| 20 | BSWD | 0.180 | 0.171 | 0.171 | 0.171 | - | 0.180 |
| 21 | BTPN | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 22 | BVIC | 0.215 | 0.221 | 0.197 | 0.227 | 0.251 | 0.285 |
| 23 | MCOR | 0.186 | 0.193 | 0.186 | 0.186 | 0.168 | 0.086 |
| 24 | NISP | 0.096 | 0.089 | 0.081 | 0.077 | 0.074 | 0.068 |
| 25 | NOBU | - | - | - | - | - | 0.535 |
| 26 | PNBN | - | - | - | - | - | - |
| 27 | SDRA | 0.135 | 0.142 | 0.169 | 0.198 | 0.221 | 0.231 |

Lampiran 5
KEPEMILIKAN INSTITUSIONAL

| NO | KODE | $KI = \frac{JUMLAH SAHAM INSTITUSIONAL}{JUMLAH SAHAM BEREDAR}$ | | | | | |
|----|-------------|--|-------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 0.289 | 0.329 | 0.339 | 0.334 | - | 0.251 |
| 2 | BBCA | - | 0.215 | 0.257 | 0.296 | 0.312 | - |
| 3 | BBKP | 0.131 | 0.130 | 0.122 | 0.114 | 0.116 | - |
| 4 | BBNI | 0.600 | 0.600 | 0.600 | 0.695 | 0.606 | 0.662 |
| 5 | BBNP | 0.039 | 0.057 | 0.035 | 0.041 | 0.049 | 0.056 |
| 6 | BBRI | 0.568 | 0.568 | 0.568 | 0.568 | 0.573 | 0.573 |
| 7 | BBTN | 0.719 | 0.614 | 0.601 | 0.601 | 0.607 | 0.607 |
| 8 | BBYB | - | - | - | - | 0.638 | 0.751 |
| 9 | BCIC | 0.090 | 0.081 | 0.076 | 0.064 | 0.055 | 0.051 |
| 10 | BDMN | 0.120 | 0.131 | 0.139 | 0.145 | - | - |
| 11 | BEKS | 0.654 | 0.661 | 0.669 | 0.678 | 0.678 | 0.701 |
| 12 | BINA | - | - | - | - | 0.200 | 0.373 |
| 13 | BJBR | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 | 0.750 |
| 14 | BJTM | - | - | - | - | 0.800 | 0.800 |
| 15 | BKSW | 0.069 | 0.072 | 0.068 | 0.076 | 0.081 | 0.081 |
| 16 | BMRI | 0.606 | 0.606 | 0.606 | 0.606 | 0.606 | - |
| 17 | BNGA | 0.008 | 0.012 | 0.023 | 0.026 | 0.037 | 0.045 |
| 18 | BNII | 0.038 | 0.044 | 0.051 | 0.056 | 0.061 | 0.059 |
| 19 | BNLI | 0.231 | 0.246 | 0.257 | 0.269 | 0.276 | 0.272 |
| 20 | BSWD | 0.180 | 0.171 | 0.171 | 0.171 | - | 0.180 |
| 21 | BTPN | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 | 0.010 |
| 22 | BVIC | 0.215 | 0.221 | 0.197 | 0.227 | 0.251 | 0.285 |
| 23 | MCOR | 0.186 | 0.193 | 0.186 | 0.186 | 0.168 | 0.086 |
| 24 | NISP | 0.096 | 0.089 | 0.081 | 0.077 | 0.074 | 0.068 |
| 25 | NOBU | - | - | - | - | - | 0.535 |
| 26 | PNBN | - | - | - | - | - | - |
| 27 | SDRA | 0.135 | 0.142 | 0.169 | 0.198 | 0.221 | 0.231 |

Lampiran 6
KEPEMILIKAN ASING

| NO | KODE | $KA = \frac{Jumlah\ Saham\ Asing}{Jumlah\ Saham\ Beredar}$ | | | | | |
|----|------|--|-------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 0.565 | 0.396 | 0.259 | 0.259 | - | 0.194 |
| 2 | BBCA | - | 0.401 | 0.439 | 0.451 | 0.472 | - |
| 3 | BBKP | 0.019 | 0.038 | 0.047 | 0.051 | 0.059 | - |
| 4 | BBNI | 0.227 | 0.230 | 0.266 | 0.266 | 0.262 | 0.294 |
| 5 | BBNP | 0.755 | 0.755 | 0.755 | 0.755 | 0.763 | 0.726 |
| 6 | BBRI | 0.363 | 0.358 | 0.341 | 0.357 | 0.342 | 0.351 |
| 7 | BBTN | 0.172 | 0.231 | 0.255 | 0.205 | 0.226 | 0.312 |
| 8 | BBYB | - | - | - | - | 0.034 | 0.041 |
| 9 | BCIC | 0.860 | 0.870 | 0.890 | 0.910 | 0.930 | 0.941 |
| 10 | BDMN | 0.736 | 0.738 | 0.738 | 0.742 | - | - |
| 11 | BEKS | 0.289 | 0.240 | 0.241 | 0.241 | 0.243 | 0.247 |
| 12 | BINA | - | - | - | - | 0.380 | 0.585 |
| 13 | BJBR | 0.049 | 0.073 | 0.148 | 0.137 | 0.115 | 0.115 |
| 14 | BJTM | - | - | - | - | 0.139 | 0.139 |
| 15 | BKSW | 0.696 | 0.696 | 0.705 | 0.826 | 0.834 | 0.841 |
| 16 | BMRI | 0.301 | 0.323 | 0.342 | 0.318 | 0.304 | - |
| 17 | BNGA | 0.969 | 0.969 | 0.969 | 0.969 | 0.955 | 0.915 |
| 18 | BNII | 0.903 | 0.919 | 0.927 | 0.973 | 0.983 | 0.933 |
| 19 | BNLI | 0.445 | 0.446 | 0.446 | 0.446 | 0.446 | 0.446 |
| 20 | BSWD | 0.760 | 0.760 | 0.780 | 0.780 | - | 0.768 |
| 21 | BTPN | 0.591 | 0.591 | 0.243 | 0.400 | 0.607 | 0.600 |
| 22 | BVIC | 0.416 | 0.421 | 0.435 | 0.476 | 0.605 | 0.582 |
| 23 | MCOR | 0.127 | 0.152 | 0.163 | 0.163 | 0.150 | 0.600 |
| 24 | NISP | 0.851 | 0.851 | 0.851 | 0.851 | 0.859 | 0.851 |
| 25 | NOBU | - | - | - | - | - | 0.222 |
| 26 | PNBN | - | - | - | - | - | - |
| 27 | SDRA | 0.039 | 0.039 | 0.095 | 0.640 | 0.683 | 0.705 |

Lampiran 7
KUALITAS AUDIT

| NO | KODE | SPEC = <u>JUMLAH PERUSAHAAN YG DIAUDIT OLEH AUDITOR YG SAMA</u> <u>JUMLAH SELURUH PERUSAHAAN</u> | | | | | |
|----|------|---|-------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 0,074 | 0,074 | 0,037 | 0,037 | - | 0,259 |
| 2 | BBCA | - | 0,259 | 0,074 | 0,074 | 0,037 | - |
| 3 | BBKP | 0,333 | 0,259 | 0,333 | 0,333 | 0,370 | - |
| 4 | BBNI | 0,333 | 0,222 | 0,222 | 0,222 | 0,259 | 0,407 |
| 5 | BBNP | 0,111 | 0,111 | 0,074 | 0,037 | 0,037 | 0,037 |
| 6 | BBRI | 0,333 | 0,259 | 0,333 | 0,333 | 0,370 | 0,407 |
| 7 | BBTN | 0,333 | 0,259 | 0,333 | 0,333 | 0,370 | 0,407 |
| 8 | BBYB | - | - | - | - | 0,111 | 0,111 |
| 9 | BCIC | 0,074 | 0,074 | 0,074 | 0,037 | 0,037 | 0,037 |
| 10 | BDMN | 0,148 | 0,259 | 0,333 | 0,333 | - | - |
| 11 | BEKS | 0,074 | 0,074 | 0,037 | 0,037 | 0,111 | 0,111 |
| 12 | BINA | - | - | - | - | 0,370 | 0,407 |
| 13 | BJBR | 0,333 | 0,259 | 0,333 | 0,333 | 0,370 | 0,407 |
| 14 | BJTM | - | - | - | - | 0,111 | 0,111 |
| 15 | BKSW | 0,148 | 0,111 | 0,333 | 0,333 | 0,370 | 0,407 |
| 16 | BMRI | 0,333 | 0,222 | 0,222 | 0,222 | 0,370 | - |
| 17 | BNGA | 0,111 | 0,222 | 0,222 | 0,222 | 0,259 | 0,259 |
| 18 | BNII | 0,148 | 0,111 | 0,333 | 0,333 | 0,370 | 0,407 |
| 19 | BNLI | 0,148 | 0,111 | 0,074 | 0,074 | 0,259 | 0,259 |
| 20 | BSWD | 0,111 | 0,111 | 0,074 | 0,037 | - | 0,037 |
| 21 | BTPN | 0,111 | 0,222 | 0,222 | 0,222 | 0,259 | 0,259 |
| 22 | BVIC | 0,074 | 0,074 | 0,074 | 0,222 | 0,259 | 0,259 |
| 23 | MCOR | 0,111 | 0,111 | 0,333 | 0,333 | 0,370 | 0,407 |
| 24 | NISP | 0,111 | 0,222 | 0,222 | 0,222 | 0,259 | 0,259 |
| 25 | NOBU | - | - | - | - | - | 0,037 |
| 26 | PBNB | - | - | - | - | - | - |
| 27 | SDRA | 0,074 | 0,222 | 0,222 | 0,074 | 0,259 | 0,259 |

Lampiran 8
KINERJA KEUANGAN

| NO | KODE | $\text{CAR} = \frac{\text{MODAL YANG DIMILIKI}}{\text{AKTIVA TERTIMBANG MENURUT RISIKO}}$ | | | | | |
|----|------|---|-------|-------|-------|-------|-------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 0.216 | 0.187 | 0.209 | 0.164 | - | 0.206 |
| 2 | BBCA | - | 0.142 | 0.181 | 0.196 | 0.187 | - |
| 3 | BBKP | 0.127 | 0.164 | 0.152 | 0.142 | 0.136 | - |
| 4 | BBNI | 0.176 | 0.167 | 0.151 | 0.162 | 0.224 | 0.223 |
| 5 | BBNP | 0.135 | 0.122 | 0.158 | 0.166 | 0.181 | 0.206 |
| 6 | BBRI | 0.161 | 0.174 | 0.170 | 0.183 | 0.206 | 0.229 |
| 7 | BBTN | 0.171 | 0.169 | 0.156 | 0.146 | 0.170 | 0.204 |
| 8 | BBYB | - | - | - | - | 0.157 | 0.214 |
| 9 | BCIC | 0.094 | 0.101 | 0.140 | 0.136 | 0.155 | 0.153 |
| 10 | BDMN | 0.166 | 0.184 | 0.179 | 0.182 | - | - |
| 11 | BEKS | 0.120 | 0.133 | 0.114 | 0.101 | 0.080 | 0.132 |
| 12 | BINA | - | - | - | - | 0.197 | 0.304 |
| 13 | BJBR | 0.184 | 0.181 | 0.180 | 0.158 | 0.162 | 0.184 |
| 14 | BJTM | - | - | - | - | 0.212 | 0.239 |
| 15 | BKSW | 0.258 | 0.278 | 0.187 | 0.151 | 0.162 | 0.165 |
| 16 | BMRI | 0.153 | 0.155 | 0.149 | 0.166 | 0.186 | - |
| 17 | BNGA | 0.132 | 0.153 | 0.154 | 0.157 | 0.164 | 0.180 |
| 18 | BNII | 0.172 | 0.174 | 0.181 | 0.158 | 0.158 | 0.168 |
| 19 | BNLI | 0.146 | 0.159 | 0.143 | 0.136 | 0.157 | 0.156 |
| 20 | BSWD | 0.232 | 0.211 | 0.153 | 0.154 | - | 0.345 |
| 21 | BTPN | 0.205 | 0.222 | 0.234 | 0.232 | 0.238 | 0.250 |
| 22 | BVIC | 0.149 | 0.180 | 0.180 | 0.184 | 0.193 | 0.246 |
| 23 | MCOR | 0.117 | 0.139 | 0.147 | 0.142 | 0.164 | 0.194 |
| 24 | NISP | 0.138 | 0.165 | 0.193 | 0.187 | 0.173 | 0.183 |
| 25 | NOBU | - | - | - | - | - | 0.263 |
| 26 | PNBN | - | - | - | - | - | - |
| 27 | SDRA | 0.174 | 0.279 | 0.217 | 0.212 | 0.188 | 0.172 |

Lampiran 9
UKURAN PERUSAHAAN

| NO | KODE | SIZE =LN (TOTAL ASET) | | | | | |
|----|------|-----------------------|----------|----------|----------|----------|----------|
| | | 2011 | 2012 | 2013 | 2014 | 2015 | 2016 |
| 1 | BACA | 29.11249 | 29.36554 | 29.59663 | 29.85593 | - | 30.28479 |
| 2 | BBCA | - | 33.72458 | 33.83931 | 33.94666 | 34.01853 | - |
| 3 | BBKP | 31.67728 | 31.81597 | 31.87174 | 32.00114 | 32.17821 | - |
| 4 | BBNI | 33.33166 | 33.44008 | 33.58858 | 33.66309 | 33.86267 | 34.03299 |
| 5 | BBNP | 29.51300 | 29.73664 | 29.93218 | 29.87903 | 29.78431 | 29.67299 |
| 6 | BBRI | 33.78354 | 33.94337 | 34.07053 | 34.31811 | 34.40915 | 34.54241 |
| 7 | BBTN | 32.12102 | 32.34728 | 32.50752 | 32.60483 | 32.77740 | 32.99778 |
| 8 | BBYB | - | - | - | - | 28.86004 | 29.05045 |
| 9 | BCIC | 30.20571 | 30.24626 | 30.31040 | 30.17121 | 30.20999 | 30.40768 |
| 10 | BDMN | 32.58639 | 32.65749 | 32.85327 | 32.90822 | - | - |
| 11 | BEKS | 28.02363 | 29.67002 | 29.82761 | 29.83278 | 29.41730 | 29.28952 |
| 12 | BINA | - | - | - | - | 28.36412 | 28.53081 |
| 13 | BJBR | 31.62828 | 31.89146 | 31.89311 | 31.95908 | 32.11625 | 32.25911 |
| 14 | BJTM | - | - | - | - | 31.38764 | 31.39299 |
| 15 | BKSW | 28.91024 | 29.16674 | 30.03357 | 30.66785 | 30.87975 | 30.82448 |
| 16 | BMRI | 33.94437 | 34.08562 | 34.22830 | 34.38217 | 34.44454 | - |
| 17 | BNGA | 32.73173 | 32.91632 | 33.01948 | 33.08276 | 33.10685 | 33.11819 |
| 18 | BNII | 32.18405 | 32.38265 | 32.57388 | 32.59609 | 32.69120 | 32.74709 |
| 19 | BNLI | 32.24934 | 32.51230 | 32.74201 | 32.85327 | 32.83881 | 32.74016 |
| 20 | BSWD | 28.36359 | 28.56348 | 28.91233 | 29.27980 | - | 29.09105 |
| 21 | BTPN | 31.47372 | 31.70988 | 31.87467 | 31.94871 | 32.02596 | 32.14595 |
| 22 | BVIC | 30.09934 | 30.29497 | 30.58349 | 30.69277 | 30.77736 | 30.88912 |
| 23 | MCOR | 29.49553 | 29.50246 | 29.70006 | 29.91030 | 29.94248 | 30.13715 |
| 24 | NISP | 31.72260 | 32.00226 | 32.21113 | 32.26695 | 32.42250 | 32.55969 |
| 25 | NOBU | - | - | - | - | - | 29.82738 |
| 26 | PNBN | - | - | - | - | - | - |
| 27 | SDRA | 29.25747 | 29.66197 | 29.73891 | 30.43030 | 30.62773 | 30.75033 |

Lampiran 10: HASIL UJI ANALISIS STATISTIK DESKRIPTIF

| Descriptive Statistics | | | | | |
|---------------------------|-----|---------|---------|---------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| Kepemilikan Institusional | 131 | .01 | .80 | .293397 | .2538387 |
| Kepemilikan Asing | 131 | .02 | .98 | .4884 | .29737 |
| Kualitas Audit | 131 | 0 | 1 | .57 | .497 |
| Kinerja Keuangan | 131 | .08 | .35 | .1761 | .04057 |
| Ukuran Perusahaan | 131 | 28.02 | 34.54 | 31.4782 | 1.71028 |
| Manajemen Laba | 131 | .0002 | .9069 | .046035 | .1235606 |
| Valid N (listwise) | 131 | | | | |

Lampiran 11: HASIL UJI NORMALITAS

| One-Sample Kolmogorov-Smirnov Test | | |
|------------------------------------|----------------|-------------------------|
| | | Unstandardized Residual |
| N | | 131 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | 1.34750348 |
| | Absolute | .035 |
| Most Extreme Differences | Positive | .034 |
| | Negative | -.035 |
| Kolmogorov-Smirnov Z | | .400 |
| Asymp. Sig. (2-tailed) | | .997 |

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 12: HASIL UJI NORMALITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | | |
|-------|-----------------------------|------------|---------------------------|-------|--------|-------------------------|------|------------|
| | B | Std. Error | Beta | | | Tolerance | VIF | |
| | | | | | | | | (Constant) |
| 1 | Kepemilikan Institusional | -.244 | .116 | -.197 | -2.104 | .037 | .747 | 1.338 |
| | Kepemilikan Asing | -.288 | .157 | -.173 | -1.832 | .069 | .737 | 1.356 |
| | Kualitas Audit | -.963 | .345 | -.252 | -2.786 | .006 | .800 | 1.250 |
| | Kinerja Keuangan | -1.345 | .588 | -.203 | -2.288 | .024 | .830 | 1.204 |
| | Ukuran Perusahaan | 5.913 | 2.509 | .219 | 2.357 | .020 | .758 | 1.319 |

a. Dependent Variable: Manajemen Laba

Lampiran 13: HASIL UJI MULTIKOLINEARITAS

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
|-------|-----------------------------|------------|---------------------------|-------|--------|------------|
| | B | Std. Error | Beta | | | |
| | | | | | | (Constant) |
| 1 | Kepemilikan Institusional | -.010 | .070 | -.015 | -.146 | .884 |
| | Kepemilikan Asing | -.054 | .095 | -.058 | -.566 | .573 |
| | Kualitas Audit | -.211 | .208 | -.099 | -1.014 | .313 |
| | Kinerja Keuangan | -.155 | .354 | -.042 | -.438 | .662 |
| | Ukuran Perusahaan | -2.252 | 1.511 | -.150 | -1.491 | .139 |

a. Dependent Variable: ABS_RES

Lampiran 14: HASIL UJI AUTOKORELASI

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .427 ^a | .182 | .150 | 1.37419 | 1.809 |

- a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Kinerja Keuangan, Kualitas Audit, Kepemilikan Institusional
- b. Dependent Variable: Manajemen Laba

Lampiran 15: HASIL UJI REGRESI HIPOTESIS

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .427 ^a | .182 | .150 | 1.37419 |

- a. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Kinerja Keuangan, Kualitas Audit, Kepemilikan Institusional

Lampiran 16: HASIL UJI SIGNIFIKANSI SIMULTAN (UJI F)

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|-----|-------------|-------|-------------------|
| 1 | Regression | 52.644 | 5 | 10.529 | 5.575 | .000 ^b |
| | Residual | 236.050 | 125 | 1.888 | | |
| | Total | 288.693 | 130 | | | |

- a. Dependent Variable: Manajemen Laba
- b. Predictors: (Constant), Ukuran Perusahaan, Kepemilikan Asing, Kinerja Keuangan, Kualitas Audit, Kepemilikan Institusional

Lampiran 17: HASIL UJI SIGNIFIKANSI PARAMETER (UJI T)

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|---------------------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -27.359 | 8.302 | | -3.296 | .001 |
| | Kepemilikan Institusional | -.244 | .116 | -.197 | -2.104 | .037 |
| | Kepemilikan Asing | -.288 | .157 | -.173 | -1.832 | .069 |
| | Kualitas Audit | -.963 | .345 | -.252 | -2.786 | .006 |
| | Kinerja Keuangan | -1.345 | .588 | -.203 | -2.288 | .024 |
| | Ukuran Perusahaan | 5.913 | 2.509 | .219 | 2.357 | .020 |

- a. Dependent Variable: Manajemen Laba