

LAMPIRAN-LAMPIRAN

Lampiran 1

DAFTAR SAMPEL PERBANKAN YANG TERDAFTAR DI BURSA EFEK INDONESIA (BEI) 2011-2014

No.	Kode Saham	Nama Emiten
1.	AGRO	Bank Rakyat Indonesia Agro Niaga Tbk
2.	BABP	Bank MNC Indonesia Tbk
3.	BBCA	Bank Central Asia Tbk
4.	BBKP	Bank Bukopin Tbk
5.	BBNI	Bank Negara Indonesia Tbk
6.	BBNP	Bank Nusantara Parahyangan Tbk
7.	BBRI	Bank Rakyat Indonesia Tbk
8.	BBTN	Bank Tabungan Negara Tbk
9.	BDMN	Bank Danamon Indonesia Tbk
10.	BEKS	Bank Pundi Indonesia Tbk
11.	BJBR	Bank Jabar Banten Tbk
12.	BMRI	Bank Mandiri Tbk
13.	BNBA	Bank Bumi Arta Tbk
14.	BNGA	Bank CIMB Niaga Tbk
15.	BNII	Bank Maybank Indonesia Tbk
16.	BNLI	Bank Permata Tbk
17.	BSIM	Bank Sinar Mas Tbk
18.	BTPN	Bank Tabungan Pensiunan Nasional Tbk
19.	BVIC	Bank Victoria Internasional Tbk
20.	INPC	Bank Artha Graha Internasional Tbk
21.	MAYA	Bank Mayapada Internasional Tbk
22.	MCOR	Bank Windu Kentjana Internasional Tbk
23.	MEGA	Bank Mega Tbk
24.	NISP	Bank OCBC NISP Tbk
25.	SDRA	Bank Woori Saudara Indonesia 1906 Tbk

Sumber: www.idx.co.id

Lampiran 2

DATA VARIABEL INDEPENDEN

1. Independensi

Kode Bank	2011	2012	2013	2014
AGRO	0.67	0.67	0.67	0.67
BABP	1.00	1.00	0.67	0.67
BBCA	0.67	0.67	0.67	0.67
BBKP	0.33	0.50	0.50	0.50
BBNI	0.50	0.50	0.50	0.75
BBNP	0.67	0.67	0.67	0.67
BBRI	0.50	0.38	0.38	0.50
BBTN	0.60	0.50	0.60	0.60
BDMN	0.33	0.33	0.33	0.40
BEKS	0.67	0.67	0.67	0.67
BJBR	0.50	0.50	0.50	0.60
BMRI	0.40	0.33	0.33	0.33
BNBA	0.67	0.67	0.67	0.67
BNGA	0.67	0.67	0.67	0.67
BNII	0.40	0.40	0.50	0.50
BNLI	0.50	0.50	0.50	0.67
BSIM	0.60	0.60	0.60	0.75
BTPN	0.40	0.40	0.40	0.75
BVIC	0.67	0.67	0.67	0.67
INPC	0.50	0.40	0.67	0.67
MAYA	0.67	0.33	0.33	0.33
MCOR	0.67	0.33	0.67	0.67
MEGA	0.67	0.67	0.67	0.67
NISP	0.50	0.50	0.50	0.50
SDRA	0.67	0.67	0.67	0.67

Sumber: Annual Report (Data diolah)

2. Reputasi Auditor

Kode Bank	2011	2012	2013	2014
AGRO	1	1	1	1
BABP	1	1	1	1
BBCA	1	1	1	1
BBKP	1	1	1	1
BBNI	1	1	1	1
BBNP	0	0	0	0
BBRI	1	1	1	1
BBTN	1	1	1	1
BDMN	1	1	1	1
BEKS	0	0	0	0
BJBR	1	0	1	1
BMRI	1	1	1	1
BNBA	1	1	1	1
BNGA	1	1	1	1
BNII	1	1	1	1
BNLI	1	1	1	1
BSIM	0	0	0	0
BTPN	1	1	1	1
BVIC	0	0	1	1
INPC	0	0	0	0
MAYA	0	0	0	0
MCOR	0	1	1	1
MEGA	1	1	1	1
NISP	1	1	1	1
SDRA	1	1	1	1

Sumber: Annual Report (data diolah)

3. Keahlian Keuangan

Kode Bank	2011	2012	2013	2014
AGRO	1.00	0.67	1.00	1.00
BABP	0.67	0.67	0.67	1.00
BBCA	1.00	1.00	1.00	1.00
BBKP	0.67	0.75	0.75	0.75
BBNI	1.00	1.00	1.00	1.00
BBNP	0.67	1.00	1.00	1.00
BBRI	0.83	0.25	0.88	0.83
BBTN	0.80	0.75	1.00	1.00
BDMN	0.83	0.67	0.67	0.80
BEKS	0.67	0.67	0.67	0.67
BJBR	1.00	1.00	1.00	1.00
BMRI	0.50	0.50	0.83	0.50
BNBA	0.67	0.67	0.33	0.33
BNGA	0.67	0.67	0.33	0.67
BNII	0.80	0.60	1.00	1.00
BNLI	1.00	1.00	1.00	0.67
BSIM	0.60	0.60	0.60	0.50
BTPN	0.60	0.60	0.60	0.75
BVIC	1.00	0.67	0.67	0.67
INPC	0.75	0.80	0.67	0.83
MAYA	1.00	0.33	0.67	0.33
MCOR	0.33	0.33	0.67	0.67
MEGA	0.67	0.67	1.00	1.00
NISP	0.25	0.25	0.50	0.50
SDRA	1.00	1.00	0.67	0.67

Sumber: Annual Report (data diolah)

4. Komitmen Waktu

Kode Bank	2011	2012	2013	2014
AGRO	0.67	0.67	0.67	0.67
BABP	1.00	1.00	1.00	1.00
BBCA	0.67	0.67	0.67	0.67
BBKP	1.00	1.00	1.00	1.00
BBNI	1.00	1.00	1.00	0.75
BBNP	1.00	0.67	0.67	0.67
BBRI	0.67	1.00	0.75	0.83
BBTN	1.00	1.00	1.00	1.00
BDMN	1.00	1.00	0.83	1.00
BEKS	1.00	1.00	1.00	1.00
BJBR	1.00	1.00	1.00	1.00
BMRI	1.00	1.00	1.00	1.00
BNBA	1.00	1.00	1.00	1.00
BNGA	1.00	1.00	1.00	1.00
BNII	1.00	1.00	1.00	1.00
BNLI	1.00	1.00	1.00	1.00
BSIM	1.00	1.00	1.00	1.00
BTPN	0.60	0.60	0.60	0.75
BVIC	1.00	1.00	0.67	0.67
INPC	1.00	1.00	1.00	1.00
MAYA	1.00	1.00	1.00	1.00
MCOR	1.00	1.00	1.00	1.00
MEGA	1.00	1.00	1.00	1.00
NISP	1.00	1.00	0.75	1.00
SDRA	1.00	1.00	1.00	1.00

Sumber: Annual Report (data diolah)

5. Jumlah Anggota

Kode Bank	2011	2012	2013	2014
AGRO	3	3	3	3
BABP	3	3	3	3
BBCA	3	3	3	3
BBKP	3	4	4	4
BBNI	4	4	4	4
BBNP	3	3	3	3
BBRI	6	8	8	6
BBTN	5	4	5	5
BDMN	6	6	6	5
BEKS	3	3	3	3
BJBR	4	6	6	5
BMRI	6	6	6	6
BNBA	3	3	3	3
BNGA	6	6	6	6
BNII	5	5	4	4
BNLI	4	4	4	3
BSIM	5	5	5	4
BTPN	5	5	5	4
BVIC	3	3	3	3
INPC	4	5	9	6
MAYA	3	3	3	3
MCOR	3	3	3	3
MEGA	3	3	3	3
NISP	4	4	4	4
SDRA	3	3	3	3

Sumber: Annual Report

6. Jumlah Rapat

Kode Bank	2011	2012	2013	2014
AGRO	13	25	20	37
BABP	12	12	12	11
BBCA	19	26	26	26
BBKP	3	16	13	13
BBNI	37	38	35	37
BBNP	13	10	14	15
BBRI	16	11	14	16
BBTN	12	13	13	20
BDMN	10	10	9	9
BEKS	4	9	16	15
BJBR	17	17	18	18
BMRI	30	46	43	30
BNBA	4	4	5	5
BNGA	14	14	14	14
BNII	18	16	16	17
BNLI	14	13	12	12
BSIM	4	4	4	4
BTPN	8	8	7	6
BVIC	4	7	8	11
INPC	12	12	6	13
MAYA	4	4	4	5
MCOR	4	6	10	7
MEGA	13	16	22	28
NISP	19	19	23	19
SDRA	4	10	10	8

Sumber: Annual Report

7. Gender

Kode Bank	2011	2012	2013	2014
AGRO	1	1	1	1
BABP	1	1	1	0
BBCA	1	1	1	1
BBKP	1	1	1	1
BBNI	0	0	0	0
BBNP	0	0	0	1
BBRI	0	0	0	0
BBTN	1	1	1	1
BDMN	0	0	0	1
BEKS	0	0	0	0
BJBR	0	0	0	0
BMRI	1	1	1	1
BNBA	0	0	0	0
BNGA	1	1	1	1
BNII	1	1	1	1
BNLI	0	0	0	0
BSIM	1	1	1	0
BTPN	0	0	0	0
BVIC	1	0	1	1
INPC	0	1	1	1
MAYA	0	0	0	0
MCOR	0	0	0	0
MEGA	0	0	0	0
NISP	0	0	0	0
SDRA	0	0	0	0

Sumber: Annual Report

Lampiran 3

DATA VARIABEL DEPENDEN (MANAJEMEN LABA)

Kode Bank	2011	2012	2013	2014
AGRO	95578947248	12723052845	20254831549	46018825594
BABP	71237324379	48129059625	20207491556	171011608015
BBCA	879760064334	596668000964	142390889161	3018668213904
BBKP	231000143766	166125057139	439993697504	1426124262916
BBNI	937575207325	2317001199411	2173914424373	3858676489325
BBNP	1922568188	13444921961	4446173164	124191355370
BBRI	988073459734	260675751356	346511748960	1980430583026
BBTN	1113595199105	591041666311	1247821303080	1254148390149
BDMN	316150906420	1367040813498	1803679322401	4659856593746
BEKS	207518289920	118344090150	39255507679	270340264135
BJBR	167568279056	162032443497	311402746946	215306799673
BMRI	145011277606	866054722314	1059209469911	4334366514494
BNBA	1315607132	4158309249	8215642710	44821158390
BNGA	134708572411	349509036113	185037847782	973953927280
BNII	272745567816	341666933032	49948819698	204148546811
BNLI	793329408412	380295909943	266074823622	1300068980498
BSIM	164549551686	83550901258	124296089393	603276198588
BTPN	553136790904	350168194342	333214892022	603505789126
BVIC	46924628081	35296032876	124849379204	453892048924
INPC	189323579870	261141087322	347553571301	494874559781
MAYA	6056832696	29287342508	239059146508	1224019297071
MCOR	52070324648	15645518170	22714515791	111747348406
MEGA	442448994793	79348548830	9373363592	31341789449
NISP	77326475871	186706108637	42504986967	641861730906
SDRA	18650448317	37287950122	36740115223	81816323781

Sumber: www.idx.co.id (laporan keuangan data diolah)

Lampiran 4

Hasil Perhitungan Logaritma Natural (LN) Data Manajemen Laba Perusahaan Perbankan yang Terdaftar di BEI (2011-2014)

Kode Bank	2011	2012	2013	2014
AGRO	25,28	23,27	23,73	24,55
BABP	24,99	24,60	23,73	25,86
BBCA	27,50	27,11	25,68	28,74
BBKP	26,17	25,84	26,81	27,99
BBNI	27,57	28,47	28,41	28,98
BBNP	21,38	23,32	22,22	25,55
BBRI	27,62	26,29	26,57	28,31
BBTN	27,74	27,11	27,85	27,86
BDMN	26,48	27,94	28,22	29,17
BEKS	26,06	25,50	24,39	26,32
BJBR	25,84	25,81	26,46	26,10
BMRI	25,70	27,49	27,69	29,10
BNBA	21,00	22,15	22,83	24,53
BNGA	25,63	26,58	25,94	27,60
BNII	26,33	26,56	24,63	26,04
BNLI	27,40	26,66	26,31	27,89
BSIM	25,83	25,15	25,55	27,13
BTPN	27,04	26,58	26,53	27,13
BVIC	24,57	24,29	25,55	26,84
INPC	25,97	26,29	26,57	26,93
MAYA	22,52	24,10	26,20	27,83
MCOR	24,68	23,47	23,85	25,44
MEGA	26,82	25,10	22,96	24,17
NISP	25,07	25,95	24,47	27,19
SDRA	23,65	24,34	24,33	25,13

Sumber: www.idx.co.id (laporan keuangan data diolah)

Lampiran 5

HASIL ANALISIS STATISTIK DESKRIPTIF

Statistics

		Keahlian Keuangan	Komitmen Waktu	Jumlah Anggota	Rapat Anggota	Manajemen Laba
N	Valid	100	100	100	100	100
	Missing	0	0	0	0	0
	Mean	.5719	.7442	.9284	4.13	14.44
	Median	.6350	.6700	1.0000	4.00	13.00
	Std. Deviation	.14098	.21924	.13483	1.346	9.276
	Minimum	.33	.25	.60	3	3
	Maximum	1.00	1.00	1.00	9	46

Sumber: Output SPSS

Lampiran 6

HASIL ANALISIS STATISTIF VARIABEL DUMMY

Statistics

		Reputasi Auditor	Gender	Manajemen Laba
N	Valid	100	100	100
	Missing	0	0	0
Mean		.76	.42	25.8864
Std. Deviation		.429	.496	1.73842
Minimum		0	0	21.00
Maximum		1	1	29.17

Reputasi Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	Non Prestigious	24	24.0	24.0	24.0
	Prestigious	76	76.0	76.0	100.0
Total		100	100.0	100.0	

Gender

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Tidak Ada Wanita	58	58.0	58.0	58.0
Ada Wanita	42	42.0	42.0	100.0
Total	100	100.0	100.0	

Sumber: Output SPSS

Lampiran 7

HASIL UJI ASUMSI KLASIK

1. UJI AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.588 ^a	.346	.296	1.45884	1.389

a. Predictors: (Constant), Gender, Independensi, Komitmen Waktu, Reputasi Auditor, Keahlian Keuangan, Rapat Anggota, Jumlah Anggota

Sumber: Output SPSS

2. UJI MULTIKOLINEARITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	24.449	1.621		15.080	.000		
	Independensi	-2.733	1.212	-.222	-2.256	.026	.737	1.357
	Reputasi Auditor	.408	.369	.101	1.105	.272	.858	1.166
	Keahlian Keuangan	.777	.736	.098	1.056	.294	.826	1.210
	Komitmen Waktu	-.284	1.133	-.022	-.250	.803	.922	1.085
	Jumlah Anggota	.435	.126	.336	3.442	.001	.744	1.343
	Rapat Anggota	.030	.018	.159	1.632	.106	.749	1.335
	Gender	.360	.313	.103	1.150	.253	.894	1.119

a. Dependent Variable: Manajemen Laba

Sumber: Output SPSS

3. UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	1.40631607
Most Extreme Differences	Absolute	.039
	Positive	.034
	Negative	-.039
Kolmogorov-Smirnov Z		.388
Asymp. Sig. (2-tailed)		.998

a. Test distribution is Normal.

Sumber: Output SPSS

4. UJI HETEROSKEDASITAS

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1.671	.911		1.834	.070
	Independensi	.441	.681	.075	.648	.518
	Reputasi Auditor	-.058	.207	-.030	-.278	.782
	Keahlian Keuangan	-.070	.414	-.018	-.170	.865
	Komitmen Waktu	-.443	.637	-.072	-.696	.488
	Jumlah Anggota	-.101	.071	-.163	-1.425	.158
	Rapat Anggota	.018	.010	.198	1.733	.086
	Gender	-.307	.176	-.183	-1.747	.084

a. Dependent Variable: ABS_RES

Sumber: Output SPSS

Lampiran 8

HASIL UJI HIPOTESIS

1. UJI KOEFISIEN DETERMINASI (ADJUSTED R SQUARE)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.588 ^a	.346	.296	1.45884	1.389

a. Predictors: (Constant), Gender, Independensi, Komitmen Waktu, Reputasi Auditor, Keahlian Keuangan, Rapat Anggota, Jumlah Anggota

b. Dependent Variable: Manajemen Laba

Sumber: Output SPSS

2. UJI F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	103.394	7	14.771	6.940	.000 ^a
	Residual	195.795	92	2.128		
	Total	299.189	99			

a. Predictors: (Constant), Gender, Independensi, Komitmen Waktu, Reputasi Auditor, Keahlian Keuangan, Rapat Anggota, Jumlah Anggota

b. Dependent Variable: Manajemen Laba

Sumber: Output SPSS

3. UJI T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	24.449	1.621		15.080	.000		
Independensi	-2.733	1.212	-.222	2.256	.026	.737	1.357
Reputasi Auditor	.408	.369	.101	1.105	.272	.858	1.166
Keahlian Keuangan	.777	.736	.098	1.056	.294	.826	1.210
Komitmen Waktu	-.284	1.133	-.022	-.250	.803	.922	1.085
Jumlah Anggota	.435	.126	.336	3.442	.001	.744	1.343
Rapat Anggota	.030	.018	.159	1.632	.106	.749	1.335
Gender	.360	.313	.103	1.150	.253	.894	1.119

a. Dependent Variable: Manajemen Laba

Sumber: Output SPSS