

Lampiran 1. Perusahaan Sampel

No	Kode	Nama Perusahaan Keuangan
1	BBCA	Bank Central Asia Tbk.
2	BBNI	Bank Nasional Indonesia (Persero) Tbk.

No	Kode	Nama Perusahaan Non Keuangan
3	ADHI	Adhi Karya (Persero) Tbk.
4	ADRO	Adaro Energy Tbk.
5	AKRA	AKR Corporindo Tbk.
6	ASII	Astra Internasional Tbk.
7	BSDE	Bumi Serpong Damai Tbk.
8	GGRM	Gudang Garam Tbk.
9	ICBP	Indofood CBP Sukses Makmur Tbk.
10	INDF	Indofood Sukses Makmur Tbk.
11	INTP	Indocement Tunggul Perkasa Tbk.
12	JSMR	Jasa Marga (Persero) Tbk.
13	KLBF	Kalbe Farma Tbk.
14	LPKR	Lippo Karawaci Tbk.
15	MNCN	Media Nusantara Citra Tbk.
16	PGAS	Perusahaan Gas Negara Tbk.
17	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk.
18	SMGR	Semen Indonesia (Persero) Tbk.
19	UNTR	United Tractors Tbk.
20	UNVR	Unilever Indonesia Tbk.

Sumber : BEI (2020)

Lampiran 2. Data Penelitian

No	Kode	Perusahaan	Periode	Current Ratio X1	DER X2	Total Asset	Ukper (LN_TA) X3	ROA X4	Manajemen Laba Y
1	ADHI	Adhi Karya (Persero) Tbk.	2014	130,00	4,97	10.458.882	16,16	3,12	-1,6171
	ADHI		2015	160,00	2,25	16.761.064	16,63	2,77	0,5643
	ADHI		2016	129,30	2,69	20.095.436	16,82	1,50	-1,0696
	ADHI		2017	140,70	3,83	28.332.948	17,16	1,57	-1,4199
	ADHI		2018	134,10	1,40	30.118.615	17,22	3,80	0,8562
2	ADRO	Adaro Energy Tbk.	2014	164,17	0,97	79.762.813	18,19	2,86	-0,1090
	ADRO		2015	240,39	0,78	82.193.328	18,22	2,53	-0,1071
	ADRO		2016	247,10	0,72	87.633.045	18,29	5,22	-0,1071
	ADRO		2017	255,94	0,67	92.318.064	18,34	7,87	-0,0836
	ADRO		2018	196,01	0,64	102.677.499	18,45	6,76	-0,0492
3	AKRA	AKR Corporindo Tbk.	2014	108,67	1,48	14.791.917	16,51	5,34	-0,0866
	AKRA		2015	149,56	1,09	15.203.130	16,54	6,96	-0,0015
	AKRA		2016	127,09	0,96	15.830.741	16,58	6,61	-0,0091
	AKRA		2017	162,38	0,86	16.823.209	16,64	7,75	0,0315
	AKRA		2018	139,76	1,01	19.940.851	16,81	8,01	0,0672
4	ASII	Astra Internasional Tbk.	2014	132,26	0,96	236.028.000	19,28	9,37	0,0318
	ASII		2015	137,93	0,94	245.435.000	19,32	6,36	-0,0523
	ASII		2016	123,94	0,87	261.855.000	19,38	6,99	-0,0172
	ASII		2017	122,86	0,89	295.646.000	19,50	7,84	-0,0126
	ASII		2018	114,72	0,98	344.711.000	19,66	7,94	-0,0131
5	BBCA	Bank Central Asia Tbk.	2014	350,20	6,06	552.423.892	20,13	2,99	-0,1020
	BBCA		2015	363,30	5,60	594.372.770	20,20	3,03	-0,0844
	BBCA		2016	391,30	4,97	676.738.753	20,33	3,05	-0,1068
	BBCA		2017	353,00	4,68	750.319.671	20,44	3,11	-0,0473
	BBCA		2018	278,20	4,40	824.787.944	20,53	3,13	-0,0419
6	BBNI	Bank Nasional Indonesia (Persero) Tbk.	2014	186,00	5,59	416.573.708	19,85	2,60	-0,0674
	BBNI		2015	210,00	5,26	508.595.288	20,05	1,80	-0,0985
	BBNI		2016	190,00	5,52	603.031.880	20,22	1,89	-0,0915
	BBNI		2017	202,00	5,79	709.330.084	20,38	1,94	-0,0880
	BBNI		2018	197,00	6,08	808.572.011	20,51	1,87	-0,1312
7	BSDE	Bumi Serpong Damai Tbk.	2014	218,00	0,52	28.134.725	17,15	14,20	3,5199
	BSDE		2015	275,00	0,63	36.022.148	17,40	6,53	0,0779
	BSDE		2016	291,00	0,57	38.292.206	17,46	5,32	0,0533
	BSDE		2017	237,00	0,57	45.951.188	17,64	11,29	0,0280
	BSDE		2018	346,00	0,72	52.101.492	17,77	3,27	0,0069
8	GGRM	Gudang Garam Tbk.	2014	162,02	0,75	58.220.600	17,88	9,27	0,0612
	GGRM		2015	177,04	0,67	63.505.413	17,97	10,16	4,1498
	GGRM		2016	193,79	0,59	62.951.634	17,96	10,60	-0,0063
	GGRM		2017	193,55	0,58	66.759.930	18,02	11,62	-0,0037
	GGRM		2018	205,81	0,53	69.097.219	18,05	11,28	-0,0363
9	ICBP	Indofood CBP Sukses Makmur Tbk.	2014	218,32	0,66	24.910.211	17,03	10,16	-0,0417
	ICBP		2015	232,60	0,62	26.560.624	17,09	11,01	-0,0101
	ICBP		2016	240,68	0,56	28.901.948	17,18	12,56	-0,0235
	ICBP		2017	242,83	0,56	31.619.514	17,27	11,21	-0,0544
	ICBP		2018	195,17	0,51	34.367.153	17,35	13,56	-0,0187

No	Kode	Perusahaan	Periode	Current Ratio X1	DER X2	Total Asset	Ukper (LN_TA) X3	ROA X4	Manajemen Laba Y
10	INDF	Indofood Sukses Makmur Tbk.	2014	180,74	1,08	85.938.885	18,27	5,99	-0,0803
	INDF		2015	170,53	1,13	91.831.526	18,34	4,04	-0,0440
	INDF		2016	150,81	0,87	82.174.515	18,22	6,41	-0,0561
	INDF		2017	150,27	0,88	87.939.488	18,29	5,85	-0,0710
	INDF		2018	106,63	0,93	96.537.796	18,39	5,14	-0,1082
11	INTP	Indocement Tungal Perkasa Tbk.	2014	493,37	0,17	28.884.973	17,18	18,26	-0,1067
	INTP		2015	488,66	0,16	27.638.360	17,13	15,76	-0,1475
	INTP		2016	452,50	0,15	30.150.580	17,22	12,84	-0,1370
	INTP		2017	370,31	0,18	28.863.676	17,18	6,44	-0,1736
	INTP		2018	313,73	0,16	27.788.562	17,14	4,12	-0,1732
12	JSMR	Jasa Marga (Persero) Tbk.	2014	82,44	1,89	31.859.963	17,28	3,88	-0,0052
	JSMR		2015	48,16	1,97	36.724.982	17,42	3,59	0,0026
	JSMR		2016	69,61	2,27	53.500.323	17,80	3,37	-0,0023
	JSMR		2017	75,95	3,31	79.192.773	18,19	2,64	-0,0086
	JSMR		2018	38,01	3,08	82.418.601	18,23	2,47	0,0480
13	KLBF	Kalbe Farma Tbk.	2014	340,36	0,27	12.439.267	16,34	17,06	-0,0079
	KLBF		2015	369,78	0,25	13.696.417	16,43	15,02	-0,0322
	KLBF		2016	413,11	0,22	15.226.009	16,54	15,44	0,0043
	KLBF		2017	450,94	0,20	16.616.239	16,63	14,76	0,0058
	KLBF		2018	465,77	0,19	18.146.206	16,71	13,76	-0,0539
14	LPKR	Lippo Karawaci Tbk.	2014	500,00	1,14	37.761.221	17,45	8,30	0,0692
	LPKR		2015	700,00	1,18	41.326.558	17,54	2,48	-0,0588
	LPKR		2016	500,00	1,07	45.603.683	17,64	2,69	0,0078
	LPKR		2017	500,00	0,90	56.772.116	17,85	1,51	-0,0944
	LPKR		2018	500,00	0,80	49.806.000	17,72	1,00	-0,0231
15	MNCN	Media Nusantara Citra Tbk.	2014	971,69	0,45	13.609.033	16,43	13,83	0,0028
	MNCN		2015	743,11	0,51	14.474.557	16,49	8,82	-0,1349
	MNCN		2016	158,10	0,50	14.239.867	16,47	10,41	-0,1375
	MNCN		2017	460,39	0,54	15.057.291	16,53	10,41	-0,1592
	MNCN		2018	340,66	0,54	16.339.552	16,61	9,83	-0,1374
16	PGAS	Perusahaan Gas Negara Tbk.	2014	170,62	1,10	77.320.775	18,16	12,03	-0,1839
	PGAS		2015	258,13	1,15	95.197.541	18,37	6,20	-0,0946
	PGAS		2016	260,58	1,16	91.823.679	18,34	4,52	-0,1064
	PGAS		2017	387,44	0,97	85.259.312	18,26	2,35	-0,1372
	PGAS		2018	154,16	1,48	115.452.910	18,56	4,59	-0,1919
17	PTBA	Tambang Batubara Bukit Asam (Persero) Tbk.	2014	207,51	0,71	14.812.023	16,51	13,63	-0,0327
	PTBA		2015	154,35	0,82	16.894.043	16,64	12,06	-0,0542
	PTBA		2016	165,58	0,76	18.576.774	16,74	10,90	-0,0629
	PTBA		2017	246,34	0,59	21.987.482	16,91	20,68	0,0584
	PTBA		2018	237,85	0,49	24.172.933	17,00	21,19	-0,2120
18	SMGR	Semen Indonesia (Persero) Tbk.	2014	220,90	0,37	34.314.666	17,35	16,24	-0,0609
	SMGR		2015	159,70	0,39	38.153.119	17,46	11,86	-0,1468
	SMGR		2016	127,25	0,45	44.226.896	17,60	10,25	-0,0866
	SMGR		2017	156,78	0,61	48.963.503	17,71	4,17	-0,0404
	SMGR		2018	195,15	0,56	51.155.890	17,75	6,03	-0,0387
19	UNTR	United Tractors	2014	71,49	2,11	14.280.670	16,47	40,18	-0,0981
	UNTR		2015	65,40	2,26	15.729.945	16,57	37,20	-0,1699

No	Kode	Perusahaan	Periode	Current Ratio X1	DER X2	Total Asset	Ukper (LN_TA) X3	ROA X4	Manajemen Laba Y
	UNTR	Tbk.	2016	60,56	2,56	16.745.695	16,63	38,16	-0,0981
	UNTR		2017	63,37	2,65	18.906.413	16,76	37,05	-0,0889
	UNTR		2018	74,77	1,58	19.522.970	16,79	46,66	-0,1223
20	UNVR	Unilever Indonesia Tbk.	2014	206,04	0,56	60.292.031	17,91	8,03	-0,4615
	UNVR		2015	214,77	0,57	61.715.399	17,94	4,52	-0,0224
	UNVR		2016	229,88	0,50	63.991.229	17,97	7,98	-0,0169
	UNVR		2017	180,44	0,73	82.262.093	18,23	9,33	-0,0200
	UNVR		2018	114,07	1,04	116.281.017	18,57	9,89	4,1494

Lampiran 3

PERHITUNGAN MANAJEMEN

Perhitungan TACCit

Tahun	Emiten	Laba Bersih Setelah Pajak	Laba Komprehensif Comprehensive Income	Total Akruai	Total Akruai
				Arus Kas Operasi	(TACCit)
2013	ADHI				
2014	ADHI	331.661	304.311	978.231	-646.570
2015	ADHI	465.026	878.754	241.052	223.974
2016	ADHI	315.108	404.657	1.752.901	-1.437.793
2017	ADHI	517.060	524.579	3.208.355	-2.691.295
2018	ADHI	645.029	521.387	70.902	574.127
2013	ADRO				
2014	ADRO	2.278.822	1.845.565	7.697.378	-5.418.556
2015	ADRO	2.082.935	2.433.220	6.650.722	-4.567.787
2016	ADRO	4.577.457	5.129.462	8.781.799	-4.204.342
2017	ADRO	7.267.662	7.019.639	11.097.840	-3.830.178
2018	ADRO	10.672.974	6.091.943	11.776.830	-1.103.856
2013	AKRA				
2014	AKRA	790.563	739.586	2.129.380	-1.338.817
2015	AKRA	1.058.741	1.084.776	981.427	77.314
2016	AKRA	1.046.852	901.038	651.623	395.229
2017	AKRA	1.304.601	1.340.604	682.224	622.377
2018	AKRA	1.596.700	1.613.000	448.864	1.147.836
2013	ASII				
2014	ASII	22.125.000	22.151.000	14.963.000	7.162.000
2015	ASII	15.613.000	16.454.000	25.899.000	-10.286.000
2016	ASII	18.302.000	19.804.000	19.407.000	-1.105.000
2017	ASII	23.165.000	22.636.000	23.285.000	-120.000
2018	ASII	27.372.000	28.839.000	27.692.000	-320.000
2013	BBCA				
2014	BBCA	16.511.670	16.925.171	35.136.527	-18.624.857
2015	BBCA	18.035.768	17.691.505	29.459.026	-11.423.258
2016	BBCA	20.632.281	27.404.745	45.667.484	-25.035.203
2017	BBCA	23.321.150	24.075.741	9.658.627	13.662.523
2018	BBCA	25.851.660	26.762.035	4.912.562	20.939.098
2013	BBNI				
2014	BBNI	10.829.379	11.914.732	10.449.159	380.220
2015	BBNI	9.140.532	20.862.547	14.097.361	-4.956.829
2016	BBNI	11.410.196	12.332.684	15.489.640	-4.079.444
2017	BBNI	13.770.592	15.617.639	21.241.286	-7.470.694
2018	BBNI	15.091.763	14.236.252	25.380.077	-10.288.314
2013	BSDE				
2014	BSDE	3.996.464	3.994.332	126.342	3.870.122
2015	BSDE	2.351.380	2.346.110	317.069	2.034.311
2016	BSDE	2.037.538	2.018.142	264.246	1.773.292
2017	BSDE	5.188.722	5.119.062	4.647.444	541.278
2018	BSDE	1.701.817	1.443.967	1.616.680	85.137

Tahun	Emiten	Laba Bersih Setelah Pajak	Laba Komprehensif Comprehensive Income	Total Akruai	Total Akruai
				Arus Kas Operasi	(TACCit)
2013	GGRM				
2014	GGRM	5.395.293	5.395.293	1.657.776	3.737.517
2015	GGRM	6.452.834	6.458.516	3.200.820	3.252.014
2016	GGRM	6.672.682	6.586.081	6.937.650	-264.968
2017	GGRM	7.755.347	7.703.622	8.204.579	-449.232
2018	GGRM	7.793.068	7.968.008	11.224.700	-3.431.632
2013	ICBP				
2014	ICBP	2.531.681	2.522.328	3.860.843	-1.329.162
2015	ICBP	2.923.148	3.025.095	3.485.533	-562.385
2016	ICBP	3.631.301	3.635.216	4.584.964	-953.663
2017	ICBP	3.543.173	3.531.220	5.174.368	-1.631.195
2018	ICBP	4.658.781	5.206.867	4.653.375	5.406
2013	INDF				
2014	INDF	5.146.323	4.812.618	9.269.318	-4.122.995
2015	INDF	3.709.501	4.867.347	4.213.613	-504.112
2016	INDF	5.266.906	4.984.305	7.175.603	-1.908.697
2017	INDF	5.145.063	5.039.068	6.507.806	-1.362.743
2018	INDF	4.961.851	6.350.788	5.935.829	-973.978
2013	INTP				
2014	INTP	5.274.009	5.153.776	5.344.607	-70.598
2015	INTP	4.356.661	4.258.600	5.049.117	-692.456
2016	INTP	3.870.319	3.800.464	3.546.113	324.206
2017	INTP	1.859.818	1.837.668	2.781.805	-921.987
2018	INTP	1.145.937	1.241.944	1.984.532	-838.595
2013	JSMR				
2014	JSMR	1.215.332	1.215.847	1.852.168	-636.836
2015	JSMR	1.319.201	1.302.378	1.713.543	-394.342
2016	JSMR	1.803.054	1.684.225	2.246.042	-442.988
2017	JSMR	2.093.656	1.881.185	4.356.185	-2.262.529
2018	JSMR	2.036.491	2.084.794	909.813	1.126.678
2013	KLBF				
2014	KLBF	2.121.091	2.129.215	2.316.125	-195.034
2015	KLBF	2.057.694	2.083.403	2.427.641	-369.947
2016	KLBF	2.350.885	2.353.924	2.159.833	191.052
2017	KLBF	2.453.251	2.442.945	2.008.316	444.935
2018	KLBF	2.497.262	2.552.707	2.770.775	-273.513
2013	LPKR				
2014	LPKR	3.135.216	2.996.884	731.470	2.403.746
2015	LPKR	1.024.121	616.914	2.834.959	-1.810.838
2016	LPKR	1.227.374	1.636.156	558.962	668.412
2017	LPKR	856.984	1.858.325	4.507.226	-3.650.242
2018	LPKR	1.726.085	(1.053.510)	1.955.605	-229.520
2013	MNCN				
2014	MNCN	1.883.432	1.850.941	1.098.167	785.265
2015	MNCN	741.636	739.567	1.249.167	-507.531
2016	MNCN	1.482.955	1.545.294	1.965.553	-482.598
2017	MNCN	1.567.546	1.573.945	2.197.773	-630.227

Tahun	Emiten	Laba Bersih Setelah Pajak	Laba Komprehensif Comprehensive Income	Total Akruai	Total Akruai
				Arus Kas Operasi	(TACCit)
2018	MNCN	1.605.621	1.629.626	2.007.838	-402.217
2013	PGAS				
2014	PGAS	9.298.043	9.305.661	11.656.631	-2.358.588
2015	PGAS	5.903.237	6.135.587	6.869.720	-966.483
2016	PGAS	4.146.133	4.235.682	8.522.102	-4.375.969
2017	PGAS	2.002.178	1.981.514	9.472.029	-7.469.851
2018	PGAS	4.740.303	4.378.868	11.946.626	-7.206.323
2013	PTBA				
2014	PTBA	2.019.214	2.123.653	1.976.117	43.097
2015	PTBA	2.037.111	1.875.933	1.897.771	139.340
2016	PTBA	2.024.405	1.875.631	1.928.346	96.059
2017	PTBA	4.547.232	3.859.402	2.415.444	2.131.788
2018	PTBA	5.121.112	5.861.571	7.867.786	-2.746.674
2013	SMGR				
2014	SMGR	5.573.577	5.587.346	6.721.171	-1.147.594
2015	SMGR	4.525.441	4.662.164	7.288.587	-2.763.146
2016	SMGR	4.535.037	4.368.344	5.180.011	-644.974
2017	SMGR	2.043.026	1.707.594	2.759.935	-716.909
2018	SMGR	3.085.704	3.517.374	4.462.460	-1.376.756
2013	UNTR				
2014	UNTR	4.839.970	4.923.458	9.364.120	-4.524.150
2015	UNTR	2.792.439	3.311.814	12.039.161	-9.246.722
2016	UNTR	5.104.477	5.195.280	10.005.397	-4.900.920
2017	UNTR	7.673.322	7.299.634	11.951.265	-4.277.943
2018	UNTR	11.498.409	12.539.901	18.959.739	-7.461.330
2013	UNVR				
2014	UNVR	5.738.523	5.738.523	6.462.722	-724.199
2015	UNVR	5.851.805	5.864.386	6.299.051	-447.246
2016	UNVR	6.390.672	5.957.507	6.684.219	-293.547
2017	UNVR	7.004.562	7.107.230	7.059.862	-55.300
2018	UNVR	9.109.445	9.386.195	7.914.537	1.194.908

Perhitungan Selisih REC dan REV

		Receivable		Revenue		Fixed Aset		Total Asset	
2012	ADHI								
2013	ADHI	2.705.085		9.799.598		271.257		9.720.962	
2014	ADHI	3.214.051	508.966	8.653.578	-1.146.020	496.096	224.839	10.458.882	737.920
2015	ADHI	3.311.392	97.341	9.389.570	735.992	1.099.427	603.331	16.761.064	6.302.182
2016	ADHI	1.596.824	-1.714.568	11.063.943	1.674.373	1.459.816	360.389	20.095.436	3.334.372
2017	ADHI	1.852.385	255.561	15.156.178	4.092.235	1.520.931	61.115	28.332.948	8.237.512
2018	ADHI	1.051.426	-800.959	15.655.500	499.322	1.573.323	52.392	30.118.615	1.785.667
2012	ADRO								
2013	ADRO	3.822.657		40.308.692		20.930.154		82.623.566	
2014	ADRO	3.571.196	-251.461	41.355.222	1.046.530	20.104.075	-826.079	79.762.813	-2.860.753
2015	ADRO	2.732.288	-838.908	37.029.662	-4.325.560	20.237.329	133.254	82.193.328	2.430.515
2016	ADRO	4.099.162	1.366.874	33.915.675	-3.113.987	20.747.697	510.368	87.633.045	5.439.717
2017	ADRO	4.354.964	255.802	44.143.895	10.228.220	20.410.780	-336.917	92.318.064	4.685.019
2018	ADRO	4.821.622	466.658	47.056.763	2.912.868	20.926.113	515.333	91.789.815	-528.249
2012	AKRA								
2013	AKRA	4.351.773		22.337.928		4.226.692		14.633.141	
2014	AKRA	4.350.615	-1.158	22.468.328	130.400	4.390.207	163.515	14.791.917	158.776
2015	AKRA	3.093.357	-1.257.258	19.764.821	-2.703.507	4.469.498	79.291	15.203.130	411.213
2016	AKRA	2.600.467	-492.890	15.212.591	-4.552.230	4.561.738	92.240	15.830.741	627.611
2017	AKRA	2.787.659	187.192	18.287.936	3.075.345	4.214.694	-347.044	16.823.209	992.468
2018	AKRA	4.404.614	1.616.955	23.548.100	5.260.164	4.921.528	706.834	19.940.800	3.117.591
2012	ASII								
2013	ASII	51.645.000		193.880.000		37.862.000		213.994.000	
2014	ASII	54.759.000	3.114.000	201.701.000	7.821.000	41.250.000	3.388.000	236.029.000	22.035.000
2015	ASII	53.005.000	-1.754.000	184.196.000	17.505.000	41.702.000	452.000	245.435.000	9.406.000
2016	ASII	55.063.000	2.058.000	181.084.000	-3.112.000	43.237.000	1.535.000	261.855.000	16.420.000
2017	ASII	61.949.000	6.886.000	206.057.000	24.973.000	48.402.000	5.165.000	295.646.000	33.791.000
2018	ASII	65.062.000	3.113.000	239.205.000	33.148.000	57.733.000	9.331.000	344.711.000	49.065.000
2012	BBCA	252.761.000		28.885.290		4.804.969		442.994.197	
2013	BBCA	306.679.000		34.277.149		6.406.625		496.304.573	
2014	BBCA	339.859.000	33.180.000	43.771.256	9.494.107	7.440.017	1.033.392	552.423.892	56.119.319
2015	BBCA	378.616.000	38.757.000	55.441.647	11.670.391	8.844.930	1.404.913	594.372.770	41.948.878
2016	BBCA	403.391.000	24.775.000	50.425.826	-5.015.821	9.712.021	867.091	676.738.753	82.365.983
2017	BBCA	454.265.000	50.874.000	53.767.939	3.342.113	16.990.835	7.278.814	750.319.671	73.580.918
2018	BBCA	524.531.000	70.266.000	56.181.959	2.414.020	16.868.949	-121.886	824.788.000	74.468.329
2012	BBNI								
2013	BBNI	250.638.000		26.450.708		5.513.569		386.654.815	
2014	BBNI	277.622.000	26.984.000	33.364.942	6.914.234	6.222.050	708.481	416.573.708	29.918.893
2015	BBNI	326.105.000	48.483.000	36.895.081	3.530.139	20.756.594	14.534.544	508.595.288	92.021.580
2016	BBNI	393.275.000	67.170.000	43.768.439	6.873.358	21.972.223	1.215.629	603.031.880	94.436.592
2017	BBNI	426.789.981	33.514.981	48.177.849	4.409.410	22.804.689	832.466	709.330.084	106.298.204
2018	BBNI	797.886.888	371.096.907	54.138.613	5.960.764	26.126.508	3.321.819	808.572.011	99.241.927
2012	BSDE								
2013	BSDE	110.327		5.741.264		437.868		22.572.159	
2014	BSDE	138.627	28.300	5.571.872	-169.392	607.790	169.922	28.134.725	5.562.566
2015	BSDE	165.542	26.915	6.209.574	637.702	803.253	195.463	36.022.148	7.887.423
2016	BSDE	516.499	350.957	6.521.770	312.196	823.401	20.148	38.292.206	2.270.058
2017	BSDE	624.955	108.456	10.347.343	3.825.573	771.970	-51.431	45.951.188	7.658.982
2018	BSDE	292.751	-332.204	6.628.782	-3.718.561	676.536	-95.434	52.101.492	6.150.304
2012	GGRM								
2013	GGRM	2.196.086		55.436.954		14.788.915		50.770.251	
2014	GGRM	1.532.275	-663.811	65.185.850	9.748.896	18.973.272	4.184.357	58.220.600	7.450.349
2015	GGRM	1.568.098	35.823	70.365.573	5.179.723	20.106.488	1.133.216	63.505.413	5.284.813

		Receivable		Revenue		Fixed Asset		Total Asset	
2016	GGRM	2.089.949	521.851	76.274.147	5.908.574	20.498.950	392.462	62.951.634	-553.779
2017	GGRM	2.229.097	139.148	83.305.925	7.031.778	21.408.575	909.625	66.759.930	3.808.296
2018	GGRM	1.725.933	-503.164	95.707.663	12.401.738	22.758.558	1.349.983	69.097.219	2.337.289
2012	ICBP								
2013	ICBP	2.549.415		25.094.681		4.844.407		21.267.470	
2014	ICBP	2.902.202	352.787	30.022.463	4.927.782	5.838.843	994.436	24.910.211	3.642.741
2015	ICBP	3.363.697	461.495	31.741.094	1.718.631	6.555.660	716.817	26.560.624	1.650.413
2016	ICBP	3.893.925	530.228	34.466.069	2.724.975	7.114.288	558.628	28.901.948	2.341.324
2017	ICBP	4.126.439	232.514	35.606.593	1.140.524	8.120.254	1.005.966	31.619.514	2.717.566
2018	ICBP	4.128.191	1.752	38.413.400	2.806.807	10.741.622	2.621.368	34.367.200	2.747.686
2012	INDF								
2013	INDF	4.959.416		57.731.998		23.027.913		78.092.789	
2014	INDF	4.339.670	-619.746	63.594.452	5.862.454	22.011.488	-1.016.425	85.938.885	7.846.096
2015	INDF	5.116.610	776.940	64.061.947	467.495	25.096.342	3.084.854	91.831.526	5.892.641
2016	INDF	5.204.517	87.907	66.659.484	2.597.537	25.701.913	605.571	82.174.515	-9.657.011
2017	INDF	6.404.803	1.200.286	70.186.618	3.527.134	29.787.303	4.085.390	87.939.488	5.764.973
2018	INDF	5.401.971	-1.002.832	73.394.728	3.208.110	42.388.236	12.600.933	96.537.796	8.598.308
2012	INTP								
2013	INTP	2.518.588		18.691.286		9.304.992		26.607.241	
2014	INTP	2.670.993	152.405	19.996.264	1.304.978	12.143.632	2.838.640	28.884.973	2.277.732
2015	INTP	2.534.690	-136.303	17.798.055	-2.198.209	13.813.892	1.670.260	27.638.360	-1.246.613
2016	INTP	2.616.979	82.289	15.361.894	-2.436.161	14.643.695	829.803	30.150.580	2.512.220
2017	INTP	2.503.780	-113.199	14.431.211	-930.683	14.979.453	335.758	28.863.676	-1.286.904
2018	INTP	2.965.777	461.997	15.190.000	758.789	14.637.185	-342.268	27.789.000	-1.074.676
2012	JSMR								
2013	JSMR	177.198		10.294.668		593.028		28.366.345	
2014	JSMR	148.829	-28.369	9.175.319	-1.119.349	701.727	108.699	31.857.948	3.491.603
2015	JSMR	164.374	15.545	9.848.242	672.923	913.843	212.116	36.724.982	4.867.034
2016	JSMR	8.278.539	8.114.165	16.661.403	6.813.161	884.666	-29.177	53.500.323	16.775.341
2017	JSMR	11.547.364	3.268.825	35.092.196	18.430.793	1.035.922	151.256	79.192.773	25.692.450
2018	JSMR	5.550.282	-5.997.082	36.974.075	1.881.879	754.805	-281.117	82.418.600	3.225.827
2012	KLBF								
2013	KLBF	2.273.379		16.002.131		2.925.547		11.315.061	
2014	KLBF	2.464.902	191.523	17.368.533	1.366.402	3.404.457	478.910	12.425.032	1.109.971
2015	KLBF	2.434.082	-30.820	17.887.464	518.931	3.938.494	534.037	13.696.417	1.271.385
2016	KLBF	2.725.808	291.726	19.374.231	1.486.767	4.555.756	617.262	15.226.009	1.529.592
2017	KLBF	2.967.693	241.885	20.182.120	807.889	5.342.660	786.904	16.616.239	1.390.230
2018	KLBF	3.255.544	287.851	21.074.306	892.186	6.252.801	910.141	18.146.206	1.529.967
2012	LPKR								
2013	LPKR	781.409		666.214		2.810.892		31.300.362	
2014	LPKR	951.104	169.695	11.655.042	10.988.828	3.208.763	397.871	37.761.221	6.460.859
2015	LPKR	1.434.348	483.244	8.703.650	-2.951.392	2.731.533	-477.230	41.326.558	3.565.337
2016	LPKR	1.822.596	388.248	10.324.633	1.620.983	2.902.208	170.675	45.603.683	4.277.125
2017	LPKR	2.262.430	439.834	11.064.119	739.486	3.854.458	952.250	56.772.116	11.168.433
2018	LPKR	2.401.538	139.108	12.460.000	1.395.881	5.397.911	1.543.453	49.806.000	-6.966.116
2012	MNCN								
2013	MNCN	3.062.803		6.522.347		1.542.677		9.615.280	
2014	MNCN	3.215.473	152.670	6.665.978	143.631	2.659.203	1.116.526	13.609.033	3.993.753
2015	MNCN	3.395.309	179.836	6.444.935	-221.043	4.145.497	1.486.294	14.474.557	865.524
2016	MNCN	3.053.716	-341.593	6.730.276	285.341	4.824.369	678.872	14.239.867	-234.690
2017	MNCN	2.942.929	-110.787	7.050.686	320.410	5.306.989	482.620	15.057.291	817.424
2018	MNCN	2.785.628	-157.301	7.443.905	393.219	5.541.768	234.779	16.339.552	1.282.261
2012	PGAS								
2013	PGAS	3.875.102		36.828.609		22.542.829		53.536.157	
2014	PGAS	5.125.490	1.250.388	42.389.226	5.560.617	30.904.599	8.361.770	77.295.913	23.759.756
2015	PGAS	5.675.984	550.494	44.979.267	2.590.041	28.269.719	-2.634.880	95.197.541	17.901.628

		Receivable		Revenue		Fixed Asset		Total Asset	
2016	PGAS	7.459.754	1.783.770	39.431.687	-5.547.580	24.569.486	-3.700.233	91.823.679	-3.373.862
2017	PGAS	7.170.964	-288.790	40.232.030	800.343	23.118.494	-1.450.992	85.259.312	-6.564.367
2018	PGAS	7.266.030	95.066	50.313.468	10.081.438	37.198.315	14.079.821	103.210.551	17.951.239
2012	PTBA								
2013	PTBA	1.427.572		11.209.219		2.803.393		11.677.155	
2014	PTBA	1.439.401	11.829	13.077.962	1.868.743	3.987.565	1.184.172	14.812.023	3.134.868
2015	PTBA	1.595.580	156.179	13.733.627	655.665	5.579.117	1.591.552	16.894.043	2.082.020
2016	PTBA	2.285.065	689.485	14.058.869	325.242	6.087.746	508.629	18.576.774	1.682.731
2017	PTBA	5.389.678	3.104.613	19.471.030	5.412.161	6.410.363	322.617	21.987.482	3.410.708
2018	PTBA	2.781.567	-2.608.111	8.545.793	10.925.237	6.547.586	137.223	24.172.933	2.185.451
2012	SMGR								
2013	SMGR	2.916.062		24.501.241		18.862.518		30.792.884	
2014	SMGR	3.432.557	516.495	26.987.035	2.485.794	20.221.067	1.358.549	34.314.666	3.521.782
2015	SMGR	3.628.641	196.084	26.948.004	-39.031	25.167.683	4.946.616	38.153.119	3.838.453
2016	SMGR	4.018.284	389.643	26.134.306	-813.698	30.864.750	5.697.067	44.226.896	6.073.777
2017	SMGR	4.995.015	976.731	27.813.664	1.679.358	32.523.310	1.658.560	48.963.503	4.736.607
2018	SMGR	5.786.214	791.199	30.687.626	2.873.962	32.748.896	225.586	51.155.890	2.192.387
2012	UNTR								
2013	UNTR	11.814.937		51.012.385		15.574.384		57.362.244	
2014	UNTR	13.586.675	1.771.738	53.141.768	2.129.383	13.625.012	-1.949.372	60.292.031	2.929.787
2015	UNTR	12.169.624	-1.417.051	49.347.479	-3.794.289	12.659.736	-965.276	61.715.399	1.423.368
2016	UNTR	12.114.511	-55.113	45.539.238	-3.808.241	12.072.399	-587.337	63.991.229	2.275.830
2017	UNTR	18.187.643	6.073.132	64.559.204	19.019.966	16.374.852	4.302.453	82.262.093	18.270.864
2018	UNTR	20.615.939	2.428.296	84.624.733	20.065.529	24.584.551	8.209.699	116.281.017	34.018.924
2012	UNVR								
2013	UNVR	3.279.694		30.757.435		3.874.177		7.485.249	
2014	UNVR	3.052.260	-227.434	3.451.534	27.305.901	7.348.025	3.473.848	14.280.670	6.795.421
2015	UNVR	3.602.272	550.012	36.484.030	33.032.496	8.320.917	972.892	15.729.945	1.449.275
2016	UNVR	3.809.854	207.582	40.053.732	3.569.702	9.529.476	1.208.559	16.745.695	1.015.750
2017	UNVR	4.854.798	1.044.944	41.204.510	1.150.778	10.422.133	892.657	18.906.413	2.160.718
2018	UNVR	5.103.406	248.608	41.802.073	597.563	10.627.387	205.254	19.522.970	616.557

Tahun	Emiten	RECit	REVit	PPEit (Fixed Asset)	Total Aset (t-1)	TACCit/A(t-1)	I/A(t-1)	(REVit)/A(t-1)	(PPEvit)/A(t-1)
2013	KLBF								
2014	KLBF	2.464.902	17.368.533	3.404.457	11.315.061	-0,0172366724	0,0000000884	1,5349924318	0,3008783603
2015	KLBF	2.434.802	17.887.464	3.938.494	12.425.032	-0,0297743298	0,0000000805	1,4396312219	0,3169805921
2016	KLBF	2.725.808	19.374.231	4.555.756	13.696.417	0,0139490496	0,0000000730	1,4145473959	0,3326239264
2017	KLBF	2.967.693	20.182.120	5.342.660	15.226.009	0,0292220371	0,0000000657	1,3255029601	0,3508903745
2018	KLBF	3.255.544	21.074.306	6.252.801	16.616.239	-0,0164605841	0,0000000602	1,2682957918	0,3763066359
2013	LPKR								
2014	LPKR	951.104	11.655.042	3.208.763	31.300.362	0,0767961086	0,0000000319	0,3723612526	0,1025152041
2015	LPKR	1.434.348	8.703.650	2.731.533	37.761.221	-0,0479549642	0,0000000265	0,2304917524	0,0723369883
2016	LPKR	1.822.596	10.324.633	2.902.208	41.326.558	0,0161739093	0,0000000242	0,2498304601	0,0512262211
2017	LPKR	2.262.430	11.064.119	3.854.458	45.603.683	-0,0800427018	0,0000000219	0,2426145932	0,0845207612
2018	LPKR	2.401.538	12.460.000	5.397.911	56.772.116	-0,0040428298	0,0000000176	0,2194739403	0,0950803208
2013	MNCN								
2014	MNCN	3.215.473	6.665.978	2.659.203	9.615.280	0,0816684486	0,0000001040	0,6932692548	0,2765601210
2015	MNCN	3.395.309	6.444.935	4.145.497	13.609.033	-0,0372936857	0,0000000735	0,4735777333	0,3046136342
2016	MNCN	3.053.716	6.730.276	4.824.369	14.474.557	-0,0333411240	0,0000000691	0,4649728486	0,3332999414
2017	MNCN	2.942.929	7.050.686	5.306.989	14.239.867	-0,0442579274	0,0000000702	0,4951370683	0,3726852926
2018	MNCN	2.785.628	7.443.905	5.541.768	15.057.291	-0,0267124412	0,0000000664	0,4943721284	0,3680454871
2013	PGAS								
2014	PGAS	5.125.490	42.389.226	30.904.599	53.536.157	-0,0440559826	0,0000000187	0,7917868666	0,5772659214
2015	PGAS	5.675.984	44.979.267	28.269.719	77.295.913	-0,0125036753	0,0000000129	0,5819100293	0,3657336837
2016	PGAS	7.459.754	39.431.687	24.569.486	95.197.541	-0,0459672483	0,0000000105	0,4142090918	0,2580895025
2017	PGAS	7.170.964	40.232.030	23.118.494	91.823.679	-0,0813499424	0,0000000109	0,4381443919	0,2517705046
2018	PGAS	7.266.030	50.313.468	37.198.315	85.259.312	-0,0845224156	0,0000000117	0,5901228478	0,4362962136
2013	PTBA								
2014	PTBA	1.439.401	13.077.962	3.987.565	11.677.155	0,0036907106	0,0000000856	1,1199613262	0,3414842913
2015	PTBA	1.595.580	13.733.627	5.579.117	14.812.023	0,0094072228	0,0000000675	0,9271945500	0,3766613784
2016	PTBA	2.285.065	14.058.869	6.087.746	16.894.043	0,0056859687	0,0000000592	0,8321790705	0,3603486744
2017	PTBA	5.389.678	19.471.030	6.410.363	18.576.774	0,1147555544	0,0000000538	1,0481383904	0,3450740694
2018	PTBA	2.781.567	8.545.793	6.547.586	21.987.482	-0,1249198976	0,0000000455	0,3886662875	0,2977869862
2013	SMGR								
2014	SMGR	3.432.557	2.485.794	1.358.549	30.792.884	-0,0372681559	0,0000000325	0,0807262483	0,0441189270
2015	SMGR	3.628.641	-39.031	4.946.616	34.314.666	-0,0805237621	0,0000000291	-0,0011374437	0,1441545723
2016	SMGR	4.018.284	-813.698	5.697.067	38.153.119	-0,0169048827	0,0000000262	-0,0213271686	0,1493211341
2017	SMGR	4.995.015	1.679.358	1.658.560	44.226.896	-0,0162097969	0,0000000226	0,0379714190	0,0375011622
2018	SMGR	5.786.214	2.873.962	225.586	48.963.503	-0,0281180045	0,0000000204	0,0586960047	0,0046072276
2013	UNTR								
2014	UNTR	13.586.675	53.141.768	13.625.012	57.362.244	-0,0788698225	0,0000000174	0,9264241476	0,2375257844
2015	UNTR	12.169.624	49.347.479	12.659.736	60.292.031	-0,1533655750	0,0000000166	0,8184743188	0,2099736199
2016	UNTR	12.114.511	45.539.238	12.072.399	61.715.399	-0,0794116230	0,0000000162	0,7378910084	0,1956140476
2017	UNTR	18.187.643	64.559.204	16.374.852	63.991.229	-0,0668520212	0,0000000156	1,0088758258	0,2558921317
2018	UNTR	20.615.939	84.624.733	24.584.551	82.262.093	-0,0907019227	0,0000000122	1,0287208836	0,2988563760
2013	UNVR								
2014	UNVR	3.052.260	3.451.534	7.348.025	7.485.249	-0,0967501549	0,0000001336	0,4611114473	0,9816674101
2015	UNVR	3.602.272	36.484.030	8.320.917	14.280.670	-0,0313182785	0,0000000700	2,5547841943	0,5826699308
2016	UNVR	3.809.854	40.053.732	9.529.476	15.729.945	-0,0186616673	0,0000000636	2,5463364303	0,6058175029
2017	UNVR	4.854.798	41.204.510	10.422.133	16.745.695	-0,0033023413	0,0000000597	2,4606031580	0,6223768557
2018	UNVR	5.103.406	41.802.073	10.627.387	18.906.413	0,0632012006	0,0000000529	2,2109996751	0,5621048794

Hasil Regresi

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	(PPEit)/a(t-1), 1/A(t-1), (REVit)/a(t-1) ^b		Enter

a. Dependent Variable: TACCit/A(t-1)

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,697 ^a	,486	,470	,2427426361358

a. Predictors: (Constant), (PPEit)/a(t-1), 1/A(t-1), (REVit)/a(t-1)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5,350	3	1,783	30,265	,000 ^b
	Residual	5,657	96	,059		
	Total	11,007	99			

a. Dependent Variable: TACCit/A(t-1)

b. Predictors: (Constant), (PPEit)/a(t-1), 1/A(t-1), (REVit)/a(t-1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,040	,038		-1,066	,289
	1/A(t-1)	151840,078	309304,125	,196	,491	,625
	(REVit)/a(t-1)	-,099	,038	-1,168	-2,581	,011
	(PPEit)/a(t-1)	,356	,140	,363	2,550	,012

a. Dependent Variable: TACCit/A(t-1)

		I/A(t-1)	REV-REC/A(t-1)	PPE/A(t-1)		Perkalian Koefisien	NDACCit	
					151840,078	-0,099	0,356	
2014	KLBF	0,0000000884	1,3171498589	0,300878360267	0,0134192894	-0,1299028505	0,1071757590	-0,0093078022
2015	KLBF	0,0000000805	1,2437297546	0,316980592082	0,0122204979	-0,1226618515	0,1129115284	0,0024701749
2016	KLBF	0,0000000730	1,2155312590	0,332623926389	0,0110861167	-0,1198807974	0,1184838342	0,0096891535
2017	KLBF	0,0000000657	1,1305935127	0,350890374490	0,0099724148	-0,1115038802	0,1249905183	0,0234590529
2018	KLBF	0,0000000602	1,0723703481	0,376306635936	0,0091380533	-0,1057616672	0,1340440345	0,0374204206
2013	LPKR							
2014	LPKR	0,0000000319	0,3419748947	0,102515204137	0,0048510646	-0,0337270003	0,0365168994	0,0076409637
2015	LPKR	0,0000000265	0,1925070696	0,072336988256	0,0040210585	-0,0189858556	0,0257671293	0,0108023321
2016	LPKR	0,0000000242	0,2057281664	0,051226221114	0,0036741525	-0,0202897757	0,0250152538	0,0083996306
2017	LPKR	0,0000000219	0,1930039072	0,084520761185	0,0033295573	-0,0190348559	0,0301071061	0,0144018076
2018	LPKR	0,0000000176	0,1771725754	0,095080320769	0,0026745538	-0,0174735034	0,0338685226	0,0190695729
2013	MNCN							
2014	MNCN	0,0000001040	0,3588564244	0,276560120974	0,0157915399	-0,0353919276	0,0985133688	0,0789129811
2015	MNCN	0,0000000735	0,9020883684	0,304613634194	0,0111573010	-0,0221005360	0,1085062994	0,0975630644
2016	MNCN	0,0000000691	0,2540015560	0,333299941408	0,0104901364	-0,0250507001	0,1187246373	0,1041640735
2017	MNCN	0,0000000702	0,2884687757	0,372685292637	0,0106630264	-0,0284500021	0,1327540773	0,1149671016
2018	MNCN	0,0000000664	0,3093701915	0,368045487067	0,0100841564	-0,0305113875	0,1311013340	0,1106741029
2013	PGAS							
2014	PGAS	0,0000000187	0,6960480185	0,577265921422	0,0028362155	-0,0686471787	0,2056276603	0,1398166971
2015	PGAS	0,0000000129	0,5084781520	0,365733683746	0,0019643998	-0,0501482507	0,1302778475	0,0820939966
2016	PGAS	0,0000000105	0,3358483073	0,258089502543	0,0015950000	-0,0331227705	0,0919339573	0,0604061868
2017	PGAS	0,0000000109	0,3600494596	0,251770504643	0,0016536048	-0,0355095897	0,7186830696	0,0558270846
2018	PGAS	0,0000000117	0,5049001334	0,436296213603	0,0017809207	-0,0497953715	0,1554128977	0,1073984469
2013	PTBA							
2014	PTBA	0,0000000856	0,9966949141	0,341484291336	0,0130031740	-0,0982982381	0,1216399812	0,0363449171
2015	PTBA	0,0000000675	0,8194726001	0,376661378395	0,0102511370	-0,0808198292	0,1341703972	0,0636017050
2016	PTBA	0,0000000592	0,6969204470	0,360348674382	0,0089877880	-0,0687332212	0,1283596555	0,0686142223
2017	PTBA	0,0000000538	0,7580084680	0,345074069373	0,0081736516	-0,0747579784	0,1229186946	0,0563343678
2018	PTBA	0,0000000455	0,2621594414	0,297786986250	0,0069057511	-0,0258552651	0,1060745819	0,0871250679
2013	SMGR							
2014	SMGR	0,0000000325	-0,0307461620	0,044118926957	0,0049310119	0,0030323156	0,0157155851	0,0236789126
2015	SMGR	0,0000000291	-0,1068835116	0,144154572275	0,0044249324	0,0105413008	0,0513492419	0,0663154750
2016	SMGR	0,0000000262	-0,1266471032	0,149321134138	0,0039797553	0,0124904692	0,0531896208	0,0696598453
2017	SMGR	0,0000000226	-0,0749692450	0,037501162189	0,0034332067	0,0073937818	0,0133582738	0,0241852623
2018	SMGR	0,0000000204	-0,0594780157	0,004607227551	0,0031010869	0,0058659717	0,0016411387	0,0106081973
2013	UNTR							
2014	UNTR	0,0000000174	0,6895666948	0,237525784382	0,0026470387	-0,0680079633	0,0846089635	0,0192480389
2015	UNTR	0,0000000166	0,6166296670	0,209973619897	0,0025184104	-0,0608146073	0,0747946182	0,0164984212
2016	UNTR	0,0000000162	0,5415946027	0,195614047638	0,0024603272	-0,0534143342	0,0696796008	0,0187255938
2017	UNTR	0,0000000156	0,7246549523	0,255892131717	0,0023728264	-0,0714685146	0,0911512327	0,0220555445
2018	UNTR	0,0000000122	0,7781080163	0,298856376047	0,0018458086	-0,0767402803	0,1064555088	0,0315610371
2013	UNVR							
2014	UNVR	0,0000001336	0,0533414453	0,981667410129	0,0202852407	-0,0052607573	0,3496793509	0,3647038343
2015	UNVR	0,0000000700	2,3025360855	0,582669930753	0,0106325598	-0,2270857784	0,2075526203	-0,0089005983
2016	UNVR	0,0000000636	2,3041325319	0,605817502858	0,0096529313	-0,2272432266	0,2157980075	-0,0017922878
2017	UNVR	0,0000000597	2,1706899594	0,622376855664	0,0090674097	-0,2140825597	0,2216966079	0,0166814579
2018	UNVR	0,0000000529	1,9410697841	0,562104879440	0,0080311415	-0,1914364537	0,2002271516	0,0168218394

Hasil Manajemen Laba

Tahun	Emiten	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2013	ADHI			
2014	ADHI	-2,3836066903	-0,7664862588	-1,6171204315
2015	ADHI	0,4514731020	-0,1128590342	0,5643321361
2016	ADHI	-1,3077657725	-0,2381663257	-1,0695994468
2017	ADHI	-1,8435850820	-0,4236599967	-1,4199250853
2018	ADHI	0,3774839227	-0,4786819924	0,8561659151
2013	ADRO			
2014	ADRO	-0,0655812411	0,0434099537	-0,1089911948
2015	ADRO	-0,0572671252	0,0498731131	-0,1071402383
2016	ADRO	-0,0511518648	0,0559867719	-0,1071386366
2017	ADRO	-0,0437070057	0,0399187805	-0,0836257863
2018	ADRO	-0,0119570965	0,0372680622	-0,0492251587
2013	AKRA			
2014	AKRA	-0,0914921137	-0,0048636862	-0,0866284275
2015	AKRA	0,0052267735	0,0067407328	-0,0015139592
2016	AKRA	0,0259965547	0,0350529326	-0,0090563779
2017	AKRA	0,0393144579	0,0078614204	0,0314530375
2018	AKRA	0,0682293134	0,0010060264	0,0672232871
2013	ASII			
2014	ASII	0,0334682281	0,0016516760	0,0318165521
2015	ASII	-0,0435793907	0,0087611491	-0,0523405398
2016	ASII	-0,0045022104	0,0127306786	-0,0172328890
2017	ASII	-0,0004582689	0,0121462671	-0,0126045360
2018	ASII	-0,0010823755	0,0119811351	-0,0130635106
2013	BBCA			
2014	BBCA	-0,0375270711	0,0644835128	-0,1020105839
2015	BBCA	-0,0206784286	0,0636744743	-0,0843529028
2016	BBCA	-0,0421203734	0,0646433767	-0,1067637501
2017	BBCA	0,0201887699	0,0675339492	-0,0473451793
2018	BBCA	0,0279069026	0,0697719557	-0,0418650531
2013	BBNI			
2014	BBNI	0,0009833577	0,0684275736	-0,0674442159
2015	BBNI	-0,0118990443	0,0865840405	-0,0984830847
2016	BBNI	-0,0080210023	0,0834619639	-0,0914829662
2017	BBNI	-0,0123885556	0,0756434429	-0,0880319985
2018	BBNI	-0,0145042685	0,1167438589	-0,1312481274
2013	BSDE			
2014	BSDE	0,1714555528	-0,0074210328	3,5198765856
2015	BSDE	0,0723060560	-0,0056201478	0,0779262038
2016	BSDE	0,0492278251	-0,0040841993	0,0533120243
2017	BSDE	0,0141354614	-0,0138941991	0,0280296605
2018	BSDE	0,0018527704	-0,0050500826	0,0069028529
2013	GGRM			
2014	GGRM	0,0736162797	0,0124584520	0,0611578277
2015	GGRM	0,0558567586	0,0090838660	4,1497728926
2016	GGRM	-0,0041723687	0,0021636835	-0,0063360523
2017	GGRM	-0,0071361452	-0,0034686526	-0,0036674926

Tahun	Emiten	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2018	GGRM	-0,0514025704	-0,0151320722	-0,0362704982
2013	ICBP			
2014	ICBP	-0,0624974198	-0,0208309711	-0,0416664487
2015	ICBP	-0,0225764848	-0,0125116961	-0,0100647887
2016	ICBP	-0,0359051429	-0,0123918588	-0,0235132841
2017	ICBP	-0,0564389293	-0,0020881818	-0,0543507475
2018	ICBP	0,0001709704	0,0188730798	-0,0187021094
2013	INDF			
2014	INDF	-0,0527961039	0,0275132684	-0,0803093723
2015	INDF	-0,0058659360	0,0381429341	-0,0440088701
2016	INDF	-0,0207847684	0,0353490933	-0,0561338617
2017	INDF	-0,0165835235	0,0544199473	-0,0710034708
2018	INDF	-0,0110755478	0,0971714236	-0,1082469713
2013	INTP			
2014	INTP	-0,0026533379	0,1040629254	-0,1067162632
2015	INTP	-0,0239728803	0,1234947944	-0,1474676747
2016	INTP	0,0117302908	0,1487464418	-0,1370161510
2017	INTP	-0,0305794117	0,1429933233	-0,1735727351
2018	INTP	-0,0290536451	0,1441306927	-0,1731843378
2013	JSMR			
2014	JSMR	-0,0224504073	-0,0172185871	-0,0052318202
2015	JSMR	-0,0123781356	-0,0149948141	0,0026166785
2016	JSMR	-0,0120623068	-0,0097967824	-0,0022655244
2017	JSMR	-0,0422900064	-0,0336679234	-0,0086220830
2018	JSMR	0,0142270305	-0,0338217424	0,0480487730
2013	KLBF			
2014	KLBF	-0,0172366724	-0,0093078022	-0,0079288702
2015	KLBF	-0,0297743298	0,0024701749	-0,0322445046
2016	KLBF	0,0139490496	0,0096891535	0,0042598961
2017	KLBF	0,0292220371	0,0234590529	0,0057629842
2018	KLBF	-0,0164605841	0,0374204206	-0,0538810048
2013	LPKR			
2014	LPKR	0,0767961086	0,0076409637	0,0691551449
2015	LPKR	-0,0479549642	0,0108023321	-0,0587572963
2016	LPKR	0,0161739093	0,0083996306	0,0077742787
2017	LPKR	-0,0800427018	0,0144018076	-0,0944445094
2018	LPKR	-0,0040428298	0,0190695729	-0,0231124027
2013	MNCN			
2014	MNCN	0,0816684486	0,0789129811	0,0027554675
2015	MNCN	-0,0372936857	0,0975630644	-0,1348567502
2016	MNCN	-0,0333411240	0,1041640735	-0,1375051976
2017	MNCN	-0,0442579274	0,1149671016	-0,1592250290
2018	MNCN	-0,0267124412	0,1106741029	-0,1373865441
2013	PGAS			
2014	PGAS	-0,0440559826	0,1398166971	-0,1838726797
2015	PGAS	-0,0125036753	0,0820939966	-0,0945976719
2016	PGAS	-0,0459672483	0,0604061868	-0,1063734350
2017	PGAS	-0,0813499424	0,0558270846	-0,1371770271
2018	PGAS	-0,0845224156	0,1073984469	-0,1919208625

Tahun	Emiten	TACCit/A(t-1)	NDACCit	Manajemen Laba (DACCit)
2013	PTBA			
2014	PTBA	0,0036907106	0,0363449171	-0,0326542065
2015	PTBA	0,0094072228	0,0636017050	-0,0541944822
2016	PTBA	0,0056859687	0,0686142223	-0,0629282536
2017	PTBA	0,1147555544	0,0563343678	0,0584211867
2018	PTBA	-0,1249198976	0,0871250679	-0,2120449655
2013	SMGR			
2014	SMGR	-0,0372681559	0,0236789126	-0,0609470685
2015	SMGR	-0,0805237621	0,0663154750	-0,1468392371
2016	SMGR	-0,0169048827	0,0696598453	-0,0865647279
2017	SMGR	-0,0162097969	0,0241852623	-0,0403950592
2018	SMGR	-0,0281180045	0,0106081973	-0,0387262018
2013	UNTR			
2014	UNTR	-0,0788698225	0,0192480389	-0,0981178614
2015	UNTR	-0,1533655750	0,0164984212	-0,1698639962
2016	UNTR	-0,0794116230	0,0187255938	-0,0981372169
2017	UNTR	-0,0668520212	0,0220555445	-0,0889075657
2018	UNTR	-0,0907019227	0,0315610371	-0,1222629598
2013	UNVR			
2014	UNVR	-0,0967501549	0,3647038343	-0,4614539892
2015	UNVR	-0,0313182785	-0,0089005983	-0,0224176802
2016	UNVR	-0,0186616673	-0,0017922878	-0,0168693795
2017	UNVR	-0,0033023413	0,0166814579	-0,0199837992
2018	UNVR	0,0632012006	0,0168218394	4,1493793612

Lampiran 4. Descriptives

Descriptive Statistics							
	N	Range	Minimum	Maximum	Sum	Mean	Std. Deviation
Likuiditas	100	933,68	38,01	971,69	24255,45	242,5545	156,22935
Leverage	100	5,93	,15	6,08	145,11	1,4511	1,55483
Ukuran Perusahaan	100	4,37	16,16	20,53	1778,42	17,7842	1,13386
<i>Profitabilitas</i>	100	45,66	1,00	46,66	930,44	9,3044	8,47386
Manajemen Laba	100	2,4733	-1,6171	,8562	-8,0597	-,080597	,2679737
Valid N (listwise)	100						

Lampiran 5. Uji Asumsi Klasik

NPar Tests

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,24341564
	Absolute	,192
Most Extreme Differences	Positive	,145
	Negative	-,192
Kolmogorov-Smirnov Z		1,919
Asymp. Sig. (2-tailed)		,201

a. Test distribution is Normal.

b. Calculated from data.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,418 ^a	,175	,140	,2484873	2,205

a. Predictors: (Constant), *Profitabilitas*, Likuiditas, Leverage, Ukuran Perusahaan

b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Likuiditas	,939	1,065
	Leverage	,634	1,577
	Ukuran Perusahaan	,536	1,866
	<i>Profitabilitas</i>	,768	1,302

a. Dependent Variable: Manajemen Laba

Coefficient Correlations^a

Model		<i>Profitabilitas</i>	Likuiditas	Leverage	Ukuran Perusahaan	
1	Correlations	<i>Profitabilitas</i>	1,000	,179	-,042	,414
		Likuiditas	,179	1,000	,123	,084
		Leverage	-,042	,123	1,000	-,552
		Ukuran Perusahaan	,414	,084	-,552	1,000
	Covariances	<i>Profitabilitas</i>	1,131E-005	9,909E-008	-2,820E-006	4,188E-005
		Likuiditas	9,909E-008	2,720E-008	4,087E-007	4,166E-007
		Leverage	-2,820E-006	4,087E-007	,000	,000
		Ukuran Perusahaan	4,188E-005	4,166E-007	,000	,001

a. Dependent Variable: Manajemen Laba

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Likuiditas	Leverage	Ukuran Perusahaan	Profitabilitas
1	1	3,854	1,000	,00	,01	,01	,00	,01
	2	,610	2,514	,00	,01	,35	,00	,20
1	3	,402	3,098	,00	,32	,10	,00	,34
	4	,134	5,369	,00	,64	,27	,00	,24
	5	,001	60,023	1,00	,02	,27	1,00	,20

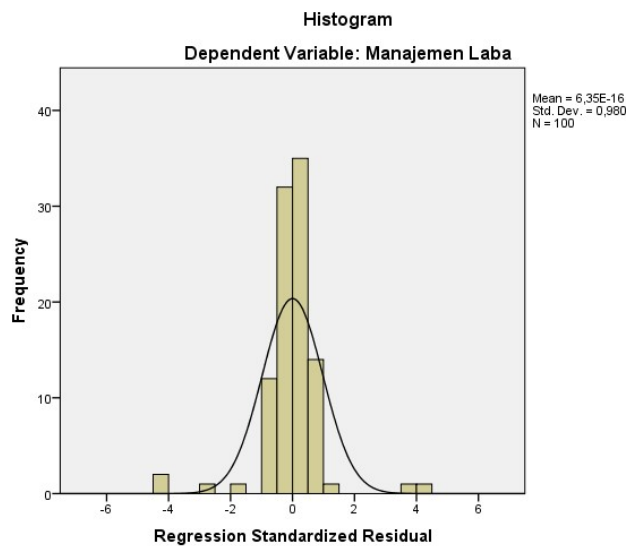
a. Dependent Variable: Manajemen Laba

Residuals Statistics^a

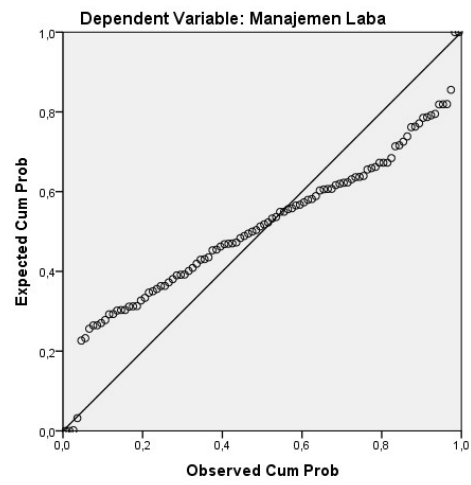
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-,583972	,143154	-,080597	,1120656	100
Std. Predicted Value	-4,492	1,997	,000	1,000	100
Standard Error of Predicted Value	,029	,123	,051	,021	100
Adjusted Predicted Value	-,369435	,155780	-,078205	,1045370	100
Residual	-1,0331278	1,0256115	0E-7	,2434156	100
Std. Residual	-4,158	4,127	,000	,980	100
Stud. Residual	-4,707	4,195	-,004	1,029	100
Deleted Residual	-1,3242934	1,0596290	-,0023923	,2694134	100
Stud. Deleted Residual	-5,347	4,623	-,011	1,112	100
Mahal. Distance	,359	23,410	3,960	4,613	100
Cook's Distance	,000	1,249	,023	,132	100
Centered Leverage Value	,004	,236	,040	,047	100

a. Dependent Variable: Manajemen Laba

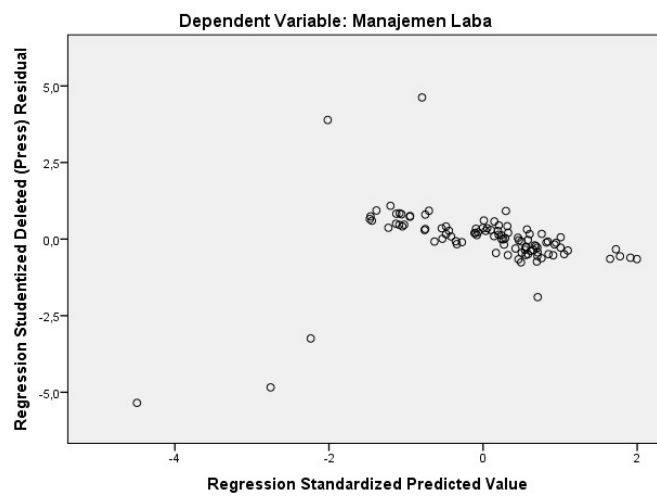
Charts



Normal P-P Plot of Regression Standardized Residual



Scatterplot



Lampiran 6. PENGARUH X1 TERHADAP Y

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Likuiditas ^b	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,051 ^a	,003	-,008	,2689878

a. Predictors: (Constant), Likuiditas

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,018	1	,018	,255	,615 ^b
	Residual	7,091	98	,072		
	Total	7,109	99			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Likuiditas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,102	,050		-2,042	,044
	Likuiditas	8,737E-005	,000	,051	,505	,615

a. Dependent Variable: Manajemen Laba

Lampiran 7. PENGARUH X2 TERHADAP Y

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Leverage ^b	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,259 ^a	,067	,058	,2601203

a. Predictors: (Constant), Leverage

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,478	1	,478	7,068	,009 ^b
	Residual	6,631	98	,068		
	Total	7,109	99			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Leverage

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,016	,036		-,441	,660
	Leverage	-,045	,017	-,259	-2,659	,009

a. Dependent Variable: Manajemen Laba

Lampiran 8. PENGARUH X3 TERHADAP Y

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Ukuran Perusahaan ^b	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,086 ^a	,007	-,003	,2683378

a. Predictors: (Constant), Ukuran Perusahaan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,053	1	,053	2,731	,000 ^b
	Residual	7,057	98	,072		
	Total	7,109	99			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Ukuran Perusahaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,442	,424		-1,044	,299
	Ukuran Perusahaan	,020	,024	,086	2,855	,000

a. Dependent Variable: Manajemen Laba

Lampiran 9. PENGARUH X4 TERHADAP Y

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	<i>Profitabilitas</i> ^b	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,056 ^a	,003	-,007	,2689177

a. Predictors: (Constant), *Profitabilitas*

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,022	1	,022	,306	,581 ^b
	Residual	7,087	98	,072		
	Total	7,109	99			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), *Profitabilitas*

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,097	,040		-2,422	,017
	<i>Profitabilitas</i>	,002	,003	,056	,553	,581

a. Dependent Variable: Manajemen Laba

Lampiran 10. PENGARUH X1X2X3X4 TERHADAP Y

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	<i>Profitabilitas</i> , Likuiditas, Leverage, Ukuran Perusahaan ^b		Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,418 ^a	,175	,140	,2484873

a. Predictors: (Constant), *Profitabilitas*, Likuiditas, Leverage, Ukuran Perusahaan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,243	4	,311	5,034	,001 ^b
	Residual	5,866	95	,062		
	Total	7,109	99			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), *Profitabilitas*, Likuiditas, Leverage, Ukuran Perusahaan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,902	,540		-3,525	,001
	Likuiditas	5,979E-005	,000	,035	,363	,718
	Leverage	-,084	,020	-,486	-4,149	,000
	Ukuran Perusahaan	,106	,030	,448	3,519	,001
	<i>Profitabilitas</i>	,005	,003	,154	1,451	,150

a. Dependent Variable: Manajemen Laba

Lampiran 11.**SURAT PERNYATAAN RISET**

Jakarta, 1 Agustus 2020

Kepada Yth.
Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI)
Jin. Kayu Jati Raya 11A, Rawamangun Jakarta
Timur

Dengan surat pernyataan ini, saya memberitahukan bahwa :

Nama : Giacinta Claudia
NPK : 11160600404
Program Jurusan : Strata satu (S1) - Akuntansi
Judul Penelitian : PENGARUH LIKUIDITAS, *LEVERAGE*, UKURAN PERUSAHAAN DAN *PROFITABILITAS* MANAJEMEN LABA PADA PERUSAHAAN INDEKS LQ 45 DI BEI PERIODE 2014-2018

Dengan ini menyatakan bahwa saya mahasiswi Sekolah Tinggi Ilmu Ekonomi Indonesia (STEI) yang saat ini sedang melakukan penyusunan skripsi dengan judul "Pengaruh Ukuran Perusahaan Terhadap Pembayaran Zakat Dengan *Profitabilitas* Sebagai Variabel Moderasi Pada Bank Umum Syariah Di Indonesia Periode 2015-2018" untuk meminta izin penelitian dengan menggunakan dan mengakses data - data laporan keuangan yang ada di website Bank Indonesia untuk keperluan riset dan penyusunan skripsi.

Demikian surat keterangan riset ini saya buat dengan sebenarnya dan sebagaimana mestinya.

Hormat Saya,

Giacinta Claudia

Lampiran 28.**DAFTAR RIWAYAT HIDUP PENELITI****Data Pribadi**

Nama : Giacinta Claudia
NPM : 11160600404
Tempat dan Tanggal Lahir : Jakarta, 30 Juni 1995
Agama : Katolik
Status : Nikah
Kewarganegaraan : Indonesia
Alamat : Jl. Prapatan 2 RT 04, RW 05 No.
33b, Kelurahan Senen,
Kecamatan Senen,
Jakarta Pusat, 10410.
Telepon : 085777175110
E-mail : giacintaclaudia40@gmail.com

Pendidikan Formal

SD Budi Mulia, Jakarta : Lulus Tahun 2008
SMP Straa MU 1 , Jakarta : Lulus Tahun 2011
PKBM Budaya, Jakarta : Lulus Tahun 2014
STIE Indonesia, Jakarta : Tahun 2016 sampai sekarang