

LAMPIRAN 1

Daftar Nama Perusahaan

No	Kode Saham	Nama Perusahaan
1	ALDO	Alkindo Naratama Tbk.
2	ARNA	Arwana Citramulia Tbk.
3	CPIN	Charoen Pokphand Indonesia Tbk
4	DPNS	Duta Pertiwi Nusantara Tbk.
5	IGAR	Champion Pacific Indonesia Tbk
6	IMPC	Impack Pratama Industri Tbk.
7	INAI	Indal Aluminium Industry Tbk.
8	INTP	Indocement Tunggul Prakarsa Tb
9	ISSP	Steel Pipe Industry of Indones
10	JPFA	Japfa Comfeed Indonesia Tbk.
11	KDSI	Kedawung Setia Industrial Tbk.
12	TOTO	Surya Toto Indonesia Tbk.
13	TRST	Trias Sentosa Tbk.
14	WTON	Wijaya Karya Beton Tbk.
15	ASII	Astra International Tbk.
16	AUTO	Astra Otoparts Tbk.
17	INDS	Indospring Tbk.
18	JECC	Jembo Cable Company Tbk.
19	SMSM	Selamat Sempurna Tbk.
20	TRIS	Trisula International Tbk.
21	VOKS	Voksel Electric Tbk.
22	ADES	Akasha Wira International Tbk.
23	BUDI	Budi Starch & Sweetener Tbk.
24	CINT	Chitose Internasional Tbk.
25	DLTA	Delta Djakarta Tbk.
26	DVLA	Darya-Varia Laboratoria Tbk.
27	GGRM	Gudang Garam Tbk.
28	ICBP	Indofood CBP Sukses Makmur Tbk
29	INDF	Indofood Sukses Makmur Tbk.
30	KAEF	Kimia Farma (Persero) Tbk.
31	KLBF	Kalbe Farma Tbk.
32	MLBI	Multi Bintang Indonesia Tbk.
33	MYOR	Mayora Indah Tbk.
34	ROTI	Nippon Indosari Corpindo Tbk.
35	STTP	Siantar Top Tbk.
36	TSPC	Tempo Scan Pacific Tbk.
37	ULTJ	Ultra Jaya Milk Industry & Tra
38	UNVR	Unilever Indonesia Tbk.
39	WIIM	Wismilak Inti Makmur Tbk.
40	AKPI	Argha Karya Prima Industry Tbk
41	EKAD	Ekadharna International Tbk.
42	INCI	Intanwijaya Internasional Tbk
43	SMBR	Semen Baturaja (Persero) Tbk.
44	SMGR	Semen Indonesia (Persero) Tbk.
45	SRSN	Indo Acidatama Tbk
46	TALF	Tunas Alfin Tbk.
47	BATA	Sepatu Bata Tbk.
48	KBLI	KMI Wire & Cable Tbk.
49	KBLM	Kabelindo Murni Tbk.
50	RICY	Ricky Putra Globalindo Tbk
51	SCCO	Supreme Cable Manufacturing &
52	STAR	Buana Artha Anugerah Tbk.
53	CEKA	Wilmar Cahaya Indonesia Tbk.
54	HMSP	H.M. Sampoerna Tbk.
55	MERK	Merck Tbk.
56	SIDO	Industri Jamu dan Farmasi Sido
57	SKBM	Sekar Bumi Tbk.
58	SKLT	Sekar Laut Tbk.
59	TCID	Mandom Indonesia Tbk.

LAMPIRAN 2

Hasil Pengolahan Data Variabel Dependen: Manajemen Laba

No	Kode Perusahaan	Manajemen Laba				
		2015	2016	2017	2018	2019
1	ALDO	-0,140046	-0,031262	-0,123259	-0,119538	-0,139561
2	ARNA	-0,145357	-0,146038	-0,054147	0,001299	-0,028458
3	CPIN	-0,140573	-0,034011	-0,147450	-0,099424	-0,130864
4	DPNS	-0,019048	0,014479	-0,033626	-0,071015	-0,005157
5	IGAR	0,040993	-0,051562	-0,008056	-0,141350	0,027657
6	IMPC	-0,074991	-0,081120	-0,112350	-0,108809	-0,071234
7	INAI	-0,039905	-0,183978	-0,032392	0,031642	-0,108503
8	INTP	-0,097582	-0,146497	-0,095330	-0,099168	-0,066965
9	ISSP	-0,082936	-0,179737	0,030373	-0,154744	-0,039757
10	JPFA	-0,049974	-0,075838	-0,126220	-0,113100	-0,109807
11	KDSI	-0,158371	-0,046672	-0,207714	-0,088091	0,034258
12	TOTO	-0,126821	-0,034580	-0,022670	-0,060635	-0,012152
13	TRST	-0,128593	-0,091162	-0,094105	-0,174702	-0,142976
14	WTON	-0,080422	-0,160621	-0,012452	-0,010847	-0,052582
15	ASII	0,044108	-0,040228	-0,045768	-0,047618	-0,067384
16	AUTO	-0,023929	-0,022645	-0,071121	-0,059059	-0,039727
17	INDS	-0,112287	-0,077509	-0,041166	-0,115137	-0,151446
18	JECC	-0,072301	-0,033997	-0,086245	-0,113889	-0,031902
19	SMSM	-0,058145	-0,037635	-0,122531	-0,112280	-0,053051
20	TRIS	-0,006189	-0,074079	0,000392	-0,047732	-0,104493
21	VOKS	-0,036663	-0,022793	-0,102299	-0,067135	-0,072406
22	ADES	-0,149865	-0,041562	-0,090859	-0,019938	0,000822
23	BUDI	-0,143087	-0,059449	-0,152116	-0,168658	-0,072129
24	CINT	-0,115538	-0,062414	-0,131622	-0,179548	-0,132915
25	DLTA	0,027101	-0,014915	0,029666	-0,011017	-0,041360
26	DVLA	0,036240	-0,046160	-0,018318	-0,165042	-0,026640
27	GGRM	-0,142512	-0,076837	-0,078054	-0,033333	-0,087000
28	ICBP	-0,043341	-0,031146	-0,014326	-0,085453	-0,023259
29	INDF	-0,067952	-0,049847	-0,074870	-0,110678	-0,035589
30	KAEF	-0,081112	-0,098649	-0,162636	-0,132887	-0,005832
31	KLBF	-0,047508	-0,097255	-0,117570	-0,078411	-0,108174
32	MLBI	0,046471	-0,024040	-0,146901	-0,077091	-0,091712
33	MYOR	0,013334	-0,148424	-0,104767	-0,157506	0,005043
34	ROTI	-0,079920	-0,120555	-0,091538	-0,085429	-0,089464
35	STTP	-0,141178	-0,152154	-0,083660	-0,121732	-0,098823
36	TSPC	-0,027210	-0,079725	-0,077529	-0,096819	-0,037536
37	ULTJ	-0,048415	-0,053527	0,006261	-0,093760	-0,058473
38	UNVR	-0,115106	-0,132976	-0,154040	-0,205232	-0,073137
39	WIIM	-0,110786	-0,038438	0,056177	0,009048	0,072752
40	AKPI	-0,22633582	-0,02586039	-0,04580294	-0,23613456	-0,06303088
41	EKAD	0,07863549	-0,2385214	-0,16167788	-0,12973881	-0,08689884
42	INCI	-0,00301961	-0,28194758	-0,13002874	-0,14914099	-0,11261561
43	SMBR	-0,00876484	-0,32151703	-0,21407334	-0,20192442	-0,17975341
44	SMGR	-0,10510696	-0,18795662	-0,17013672	-0,14084942	-0,21540551
45	SRSN	-0,26000216	0,088247032	0,024777562	-0,09328283	-0,12597008
46	TALF	-0,11970076	-0,33740822	-0,17991497	-0,16855493	-0,21216913
47	BATA	-0,26525181	-0,09559785	-0,07299806	-0,09960805	-0,03905995
48	KBLI	-0,15251954	-0,05733691	-0,36595785	-0,12588313	-0,2005896
49	KBLM	-0,09017699	-0,07074236	-0,34204228	-0,1331244	-0,2350395
50	RICY	0,031873942	-0,01024818	0,093323837	0,057396597	-0,16278987
51	SCCO	-0,0236262	0,059660279	-0,31033867	-0,2007297	-0,14136914
52	STAR	-0,0565081	-0,05347169	0,010738612	-0,06091804	0,123812698
53	CEKA	0,005993515	-0,08116488	0,036195163	0,101851481	0,159570262
54	HMSP	-0,39056815	-0,01012102	0,023303009	0,112979348	0,033820054
55	MERK	-0,00873968	-0,21753637	0,01276964	-1,23101019	-0,26446966
56	SIDO	-0,08693796	-0,09892128	-0,06637086	-0,0653031	-0,1107964
57	SKBM	-0,11520133	-0,21362221	-0,24184614	-0,13300891	-0,13021967
58	SKLT	-0,07329816	-0,24257911	-0,16954282	-0,15028252	-0,10190843
59	TCID	-0,34889769	-0,06208596	-0,02560551	-0,09740297	-0,10328743

LAMPIRAN 3

Hasil Pengolahan Data Variabel Independen: Kualitas Audit

No	Kode Perusahaan	Kualitas Audit				
		2015	2016	2017	2018	2019
1	ALDO	0	0	0	0	0
2	ARNA	1	1	1	1	1
3	CPIN	1	1	1	1	1
4	DPNS	0	0	0	0	0
5	IGAR	0	0	1	1	1
6	IMPC	0	0	0	0	0
7	INAI	0	0	0	0	0
8	INTP	1	1	1	1	1
9	ISSP	0	0	0	0	0
10	JPFA	0	0	1	1	1
11	KDSI	0	0	0	0	0
12	TOTO	1	1	1	1	1
13	TRST	1	1	1	0	0
14	WTON	0	0	1	0	0
15	ASII	1	1	1	1	1
16	AUTO	1	1	1	1	1
17	INDS	0	0	0	0	0
18	JECC	0	0	0	0	0
19	SMSM	1	1	1	1	1
20	TRIS	0	0	0	0	0
21	VOKS	0	0	0	0	0
22	ADES	0	0	0	0	0
23	BUDI	0	0	0	0	0
24	CINT	0	0	0	0	0
25	DLTA	1	1	1	1	0
26	DVLA	1	1	1	1	1
27	GGRM	1	1	1	1	1
28	ICBP	1	1	1	1	1
29	INDF	1	1	1	1	1
30	KAEF	0	0	0	0	0
31	KLBF	1	1	1	1	1
32	MLBI	1	1	1	1	1
33	MYOR	0	0	0	0	0
34	ROTI	1	1	1	1	1
35	STTP	0	0	0	0	0
36	TSPC	0	0	0	0	0
37	ULTJ	0	0	0	0	0
38	UNVR	1	1	1	1	1
39	WIIM	0	0	0	0	0
40	AKPI	1	1	1	1	1
41	EKAD	0	0	0	0	0
42	INCI	0	0	0	0	0
43	SMBR	0	0	0	0	0
44	SMGR	1	1	1	1	1
45	SRSN	0	0	0	0	0
46	TALF	0	0	0	0	0
47	BATA	1	1	1	1	1
48	KBLI	1	1	1	1	1
49	KBLM	0	0	0	0	0
50	RICY	0	0	0	0	0
51	SCCO	0	0	0	0	0
52	STAR	0	0	0	0	0
53	CEKA	1	1	1	1	1
54	HMSP	1	1	1	1	1
55	MERK	1	1	1	1	1
56	SIDO	0	0	1	1	1
57	SKBM	0	0	0	0	0
58	SKLT	0	0	0	0	0
59	TCID	1	1	1	1	1

LANJUTAN LAMPIRAN 3

Hasil Pengolahan Data Variabel Independen: Kepemilikan Institusional

No	Kode Perusahaan	Kepemilikan Institusional				
		2015	2016	2017	2018	2019
1	ALDO	0,584056	0,584056	0,584056	0,584056	0,778071
2	ARNA	0,480880	0,139680	0,139775	0,139808	0,139911
3	CPIN	0,555335	0,555335	0,555335	0,555335	0,555335
4	DPNS	0,598665	0,598665	0,598665	0,666730	0,666730
5	IGAR	0,848188	0,848188	0,848188	0,848188	0,848188
6	IMPC	0,884117	0,861862	0,893151	0,898125	0,898125
7	INAI	0,672667	0,672667	0,672667	0,672667	0,672667
8	INTP	0,640334	0,510014	0,510014	0,510014	0,510014
9	ISSP	0,559431	0,559431	0,559431	0,559431	0,559431
10	JPFA	0,578394	0,629772	0,629772	0,640833	0,524289
11	KDSI	0,756762	0,756762	0,784422	0,784422	0,784422
12	TOTO	0,923613	0,923613	0,923613	0,923613	0,923613
13	TRST	0,566894	0,566903	0,577695	0,577695	0,577695
14	WTON	0,650488	0,650488	0,650488	0,650488	0,650488
15	ASII	0,501148	0,501148	0,501148	0,501148	0,501148
16	AUTO	0,800000	0,800000	0,800000	0,800000	0,800000
17	INDS	0,881083	0,881083	0,881083	0,881083	0,881083
18	JECC	0,901477	0,901477	0,901477	0,901477	0,901477
19	SMSM	0,581256	0,581256	0,581256	0,581256	0,581256
20	TRIS	0,669570	0,669516	0,669516	0,752334	0,889872
21	VOKS	0,330129	0,630928	0,637672	0,515960	0,461438
22	ADES	0,919393	0,915239	0,915239	0,915239	0,915239
23	BUDI	0,500682	0,534023	0,534023	0,534023	0,578478
24	CINT	0,696500	0,696500	0,678400	0,718991	0,787865
25	DLTA	0,816711	0,816711	0,816711	0,816711	0,845880
26	DVLA	0,926608	0,921251	0,921251	0,921251	0,921251
27	GGRM	0,755469	0,755469	0,755469	0,755469	0,755469
28	ICBP	0,805329	0,805329	0,805329	0,805329	0,805329
29	INDF	0,500671	0,500671	0,500671	0,500671	0,500671
30	KAEF	0,900252	0,900252	0,900252	0,900252	0,900252
31	KLBF	0,566868	0,565091	0,567767	0,569655	0,569659
32	MLBI	0,817822	0,817822	0,817822	0,817822	0,817822
33	MYOR	0,330651	0,590708	0,590708	0,590708	0,590708
34	ROTI	0,707500	0,693671	0,702826	0,731114	0,731114
35	STTP	0,567634	0,567634	0,567634	0,567634	0,567634
36	TSPC	0,781630	0,784187	0,789246	0,799050	0,804405
37	ULTJ	0,445127	0,370917	0,368596	0,362949	0,363814
38	UNVR	0,849918	0,849918	0,849918	0,849918	0,849918
39	WIIM	0,224784	0,276216	0,051432	0,055241	0,050975
40	AKPI	0,586394	0,586394	0,700259	0,702174	0,702174
41	EKAD	0,754464	0,754464	0,768076	0,775331	0,784722
42	INCI	0,000000	0,000000	0,000000	0,000000	0,000000
43	SMBR	0,762374985	0,762374985	0,762374985	0,755683	0,755094
44	SMGR	0,51005577	0,51005577	0,51005577	0,51005577	0,51005577
45	SRSN	0,779804	0,680042	0,316774	0,327940	0,327940
46	TALF	0,994134	0,993840	0,994297	0,994296	0,994296
47	BATA	0,871087	0,871087	0,871045	0,871087	0,870758
48	KBLI	0,575200	0,585200	0,550661	0,629865	0,498286
49	KBLM	0,825424	0,824127	0,815519	0,818730	0,817822
50	RICY	0,480410	0,480410	0,480410	0,480410	0,480410
51	SCCO	0,711515	0,711515	0,711515	0,711515	0,711515
52	STAR	0,481859	0,481859	0,407797	0,407797	0,407797
53	CEKA	0,920119	0,920119	0,920119	0,920119	0,920119
54	HMSA	0,925000	0,925000	0,925000	0,925000	0,925000
55	MERK	0,866507	0,866507	0,866507	0,866507	0,866507
56	SIDO	0,000000	0,000000	0,810000	0,810000	0,810000
57	SKBM	0,804863	0,806246	0,827939	0,827939	0,827939
58	SKLT	0,960912	0,8355019	0,840568926	0,840568926	0,840568926
59	TCID	0,737739	0,737739205	0,738205383	0,738253293	0,758973435

LANJUTAN LAMPIRAN 3

Hasil Pengolahan Data Variabel Independen: Ukuran Dewan Komisaris

No	Kode Perusahaan	Ukuran Dewan Komisaris				
		2015	2016	2017	2018	2019
1	ALDO	3	3	3	3	3
2	ARNA	3	3	4	4	4
3	CPIN	6	4	3	3	3
4	DPNS	3	3	3	3	2
5	IGAR	2	3	3	3	3
6	IMPC	2	3	2	2	2
7	INAI	4	4	4	3	3
8	INTP	7	7	7	6	6
9	ISSP	5	5	5	5	5
10	JPFA	4	5	6	6	6
11	KDSI	4	4	4	3	3
12	TOTO	5	5	5	5	5
13	TRST	4	4	3	3	3
14	WTON	7	6	6	7	7
15	ASII	11	12	12	10	10
16	AUTO	9	8	8	8	8
17	INDS	3	3	3	3	3
18	JECC	3	3	3	4	4
19	SMSM	3	3	2	2	2
20	TRIS	3	3	3	3	3
21	VOKS	5	5	4	6	7
22	ADES	3	3	3	3	3
23	BUDI	3	3	3	3	3
24	CINT	2	2	2	2	2
25	DLTA	5	5	5	5	5
26	DVLA	6	7	7	7	7
27	GGRM	4	4	4	4	4
28	ICBP	6	6	6	6	6
29	INDF	8	8	8	8	8
30	KAEF	6	5	5	5	5
31	KLBF	7	7	7	6	7
32	MLBI	7	7	6	6	8
33	MYOR	5	5	5	5	5
34	ROTI	3	3	3	3	3
35	STIP	2	2	2	2	2
36	TSPC	4	6	5	5	5
37	ULTJ	3	3	3	3	4
38	UNVR	5	5	5	5	5
39	WIIM	3	3	3	3	3
40	AKPI	6	6	6	6	6
41	EKAD	2	2	2	2	2
42	INCI	3	3	3	3	3
43	SMBR	5	5	5	5	5
44	SMGR	7	7	7	7	7
45	SRSN	8	8	8	8	6
46	TALF	3	3	3	3	3
47	BATA	5	4	4	3	4
48	KBLI	5	5	6	6	4
49	KBLM	3	3	3	3	3
50	RICY	3	3	3	3	3
51	SCCO	3	3	3	3	3
52	STAR	4	2	2	2	2
53	CEKA	3	3	3	3	3
54	HMSP	5	5	5	6	7
55	MERK	3	3	3	2	2
56	SIDO	3	3	3	5	5
57	SKBM	3	3	3	3	3
58	SKLT	3	3	3	3	3
59	TCID	5	5	6	5	5

LANJUTAN LAMPIRAN 3

Hasil Pengolahan Data Variabel Independen: Komite Audit

No	Kode Perusahaan	Komite Audit				
		2015	2016	2017	2018	2019
1	ALDO	3	3	3	3	3
2	ARNA	4	4	4	3	3
3	CPIN	5	5	5	3	4
4	DPNS	3	3	3	3	3
5	IGAR	3	3	3	3	3
6	IMPC	3	3	3	3	3
7	INAI	3	3	3	3	3
8	INTP	3	3	3	3	3
9	ISSP	3	3	3	3	3
10	JPFA	3	3	3	3	3
11	KDSI	3	3	3	3	3
12	TOTO	3	3	3	3	3
13	TRST	3	3	3	3	3
14	WTON	5	4	5	5	5
15	ASII	4	4	4	4	4
16	AUTO	3	3	3	3	3
17	INDS	3	3	3	3	3
18	JECC	3	3	3	3	3
19	SMSM	3	3	3	3	3
20	TRIS	3	3	3	3	3
21	VOKS	3	3	3	3	3
22	ADES	3	3	3	3	3
23	BUDI	3	3	3	3	3
24	CINT	3	3	3	3	3
25	DLTA	3	3	3	3	3
26	DVLA	3	3	3	3	3
27	GGRM	3	3	3	3	3
28	ICBP	3	3	3	3	3
29	INDF	3	3	3	3	3
30	KAEF	3	4	4	4	4
31	KLBF	3	3	3	3	3
32	MLBI	3	3	3	3	3
33	MYOR	3	3	3	3	3
34	ROTI	3	3	3	3	3
35	STTP	3	3	3	3	3
36	TSPC	3	3	3	3	3
37	ULTJ	3	3	3	3	3
38	UNVR	3	3	3	3	3
39	WIIM	3	3	3	3	3
40	AKPI	3	3	3	3	3
41	EKAD	3	3	3	3	3
42	INCI	3	3	3	3	3
43	SMBR	3	3	3	3	3
44	SMGR	4	4	4	4	4
45	SRSN	3	3	3	3	3
46	TALF	3	3	3	3	3
47	BATA	3	3	3	3	3
48	KBLI	3	3	3	3	3
49	KBLM	3	3	3	3	3
50	RICY	3	3	3	3	3
51	SCCO	3	3	3	3	3
52	STAR	3	3	3	3	3
53	CEKA	3	3	3	3	3
54	HMSP	3	3	3	3	3
55	MERK	3	3	3	3	3
56	SIDO	3	3	3	3	3
57	SKBM	3	3	3	3	3
58	SKLT	3	3	3	3	3
59	TCID	4	3	3	3	3

LAMPIRAN 4
HASIL UJI SPSS

Uji Statistik Deskriptif

Descriptive Statistics

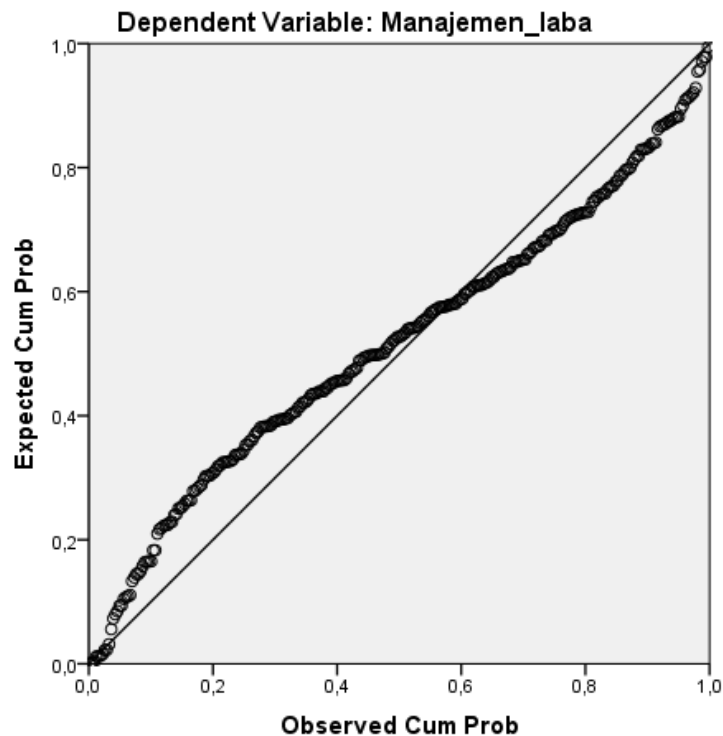
	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	295	,000000	1,000000	,44745763	,498076549
Kepemilikan Institusional	295	,000000	,994297	,67570965	,214534418
Ukuran Dewan Komisaris	295	2,000000	12,000000	4,35593220	1,909185743
Komite Audit	295	3,000000	5,000000	3,11525424	,387216457
Manajemen Laba	295	-1,231010	,159570	-,09030345	,107204515

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

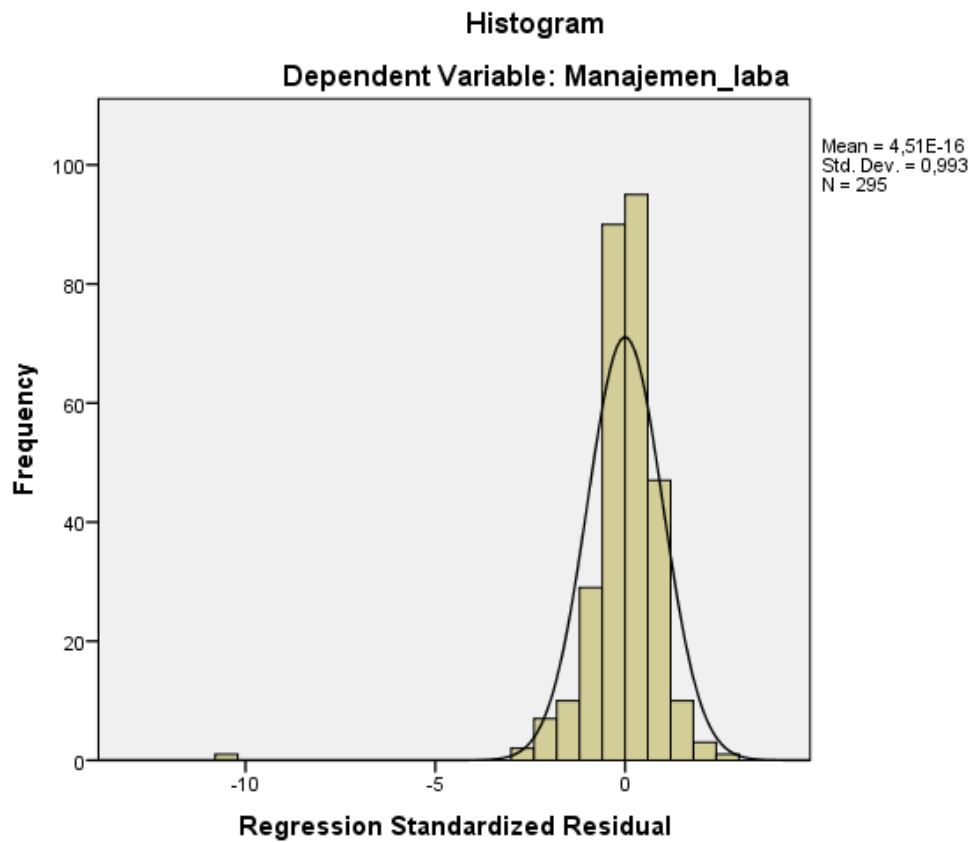
Uji Asumsi Klasik

1. Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



LANJUTAN LAMPIRAN 4



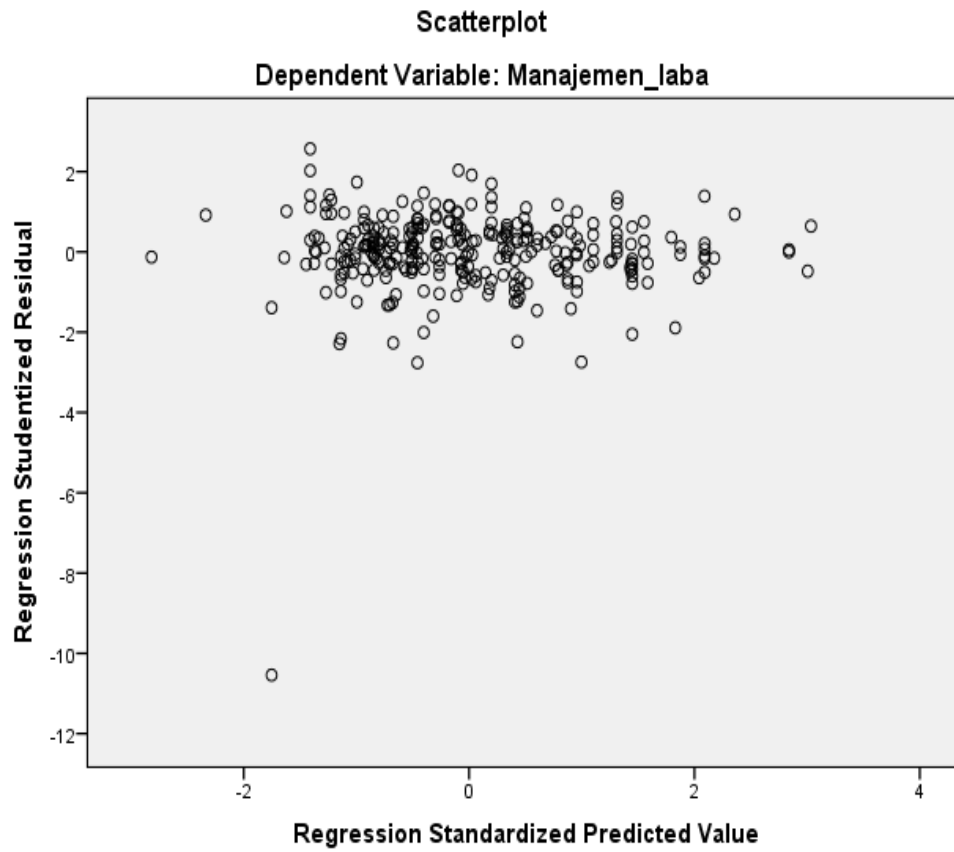
2. Uji Multikolinearitas

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Kualitas audit	,766	1,306
Kepemilikan institusional	,961	1,040
Ukuran dewan komisaris	,722	1,385
Komite audit	,895	1,118

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

LANJUTAN LAMPIRAN 4

3. Uji Heteroskedastisitas



4. Uji Autokorelasi

Model Summary^b

Model	Durbin-Watson
1	1,731

a. Predictors: (Constant), Komite Audit, Kualitas Audit, Kepemilikan Institusional, Ukuran Dewan Komisaris

b. Dependent Variable: Manajemen Laba

LANJUTAN LAMPIRAN 4

5. Uji Analisis Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients
	B	Std. Error	Beta
1 (Constant)	-,035	,057	
Kualitas Audit	-,007	,014	-,034
Kepemilikan Institusional	-,041	,030	-,082
Ukuran Dewan Komisaris	,008	,004	,135
Komite Audit	-,019	,017	-,067

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

6. Uji Koefisien Determinasi (R Square)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,147 ^a	,022	,008	,106774311

a. Predictors: (Constant), Komite Audit, Kualitas Audit, Kepemilikan Institusional, Ukuran Dewan Komisaris

b. Dependent Variable: Manajemen Laba

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

LANJUTAN LAMPIRAN 4

7. Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,073	4	,018	1,593	,176 ^b
Residual	3,306	290	,011		
Total	3,379	294			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Komite Audit, Kualitas Audit, Kepemilikan Institusional, Ukuran Dewan Komisaris

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

8. Uji t

Coefficients^a

Model	t	Sig.
1 (Constant)	-,607	,544
Kualitas Audit	-,511	,609
Kepemilikan Institusional	-1,381	,168
Ukuran Dewan Komisaris	1,974	,049
Komite Audit	-1,090	,277

Sumber: Hasil Pengolahan Data Dengan SPSS Versi 23

LAMPIRAN 5

Contoh Perhitungan Manajemen Laba PT. Arwana Citramulia Tbk Tahun 2019

1. Mengukur Total Accruals

TAit	=	Nit	-	CFOit
	=	217.675.239.509	-	368.988.791.699
	=	(151.313.552.190)		

2. Menghitung Nilai Accruals Diestimasi Dengan Persamaan Regresi OLS (Ordinary Least Square)

<u>TAit</u>	=	B1 $\left(\frac{1}{Ait-1} \right)$	+	B2 $\left(\frac{REVit-REVi-1}{Ait-1} \right)$	+	B3 $\left(\frac{PPEit}{Ait-1} \right)$
(151.313.552.190)	=	B1 $\frac{1}{1.652.905.985.730}$	+	B2 $\frac{(2.151.801.131.686-1.971.478.070.171)}{1.652.905.985.730}$	+	B3 $\frac{799.758.119.934}{1.652.905.985.730}$
-0,091543956	=	2869257507,85982 * 0,00000000000060500	+	0,00794420784918219 * 0,109095	+	(0,253192770029605) * 0,48385
=	=	0,00173588669448288	+	0,00086667	+	-0,122507

3. Menghitung Non Discretionary Accruals

NDAit	=	B1 $\left(\frac{1}{Ait-1} \right)$	+	B2 $\left(\frac{\Delta REVit - \Delta RECit}{Ait-1} \right)$	+	B3 $\left(\frac{PPEit}{Ait-1} \right)$
=	=	B1 $\frac{1}{1.652.905.985.730}$	+	B2 $\frac{(180.323.061.515-20.153.220.795)}{1.652.905.985.730}$	+	B3 $\frac{799.758.119.934}{1.652.905.985.730}$
=	=	2869257507,85982 * 0,00000000000060500	+	0,00794420784918219 * 0,096901967	+	(0,253192770029605) * 0,48385
=	=	0,00173588669448288	+	0,000769809	+	-0,122507
=	=	-0,120002				

4. Menghitung Discretionary Accruals

DAit	=	<u>TAit</u>	-	NDAit
	=	Ait-1	-	
	=	(0,091544)	-	(0,120002)
	=	-0,028458		