

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Makanan dan Minuman Tahun 2013-2017

NO	Kode	Nama Perusahaan
1	CEKA	PT Wilmar Cahaya Indonesia Tbk
2	DLTA	PT Delta Djakarta Tbk
3	ICBP	PT Indofood CBP Sukses Makmur Tbk
4	INDF	PT Indofood Sukses Makmur Tbk
5	MLBI	PT Multi Bintang Indonesia Tbk
6	MYOR	PT Mayora Indah Tbk
7	PSDN	PT Prasadha Aneka Niaga Tbk
8	ROTI	PT Nippon Indosari Corpindo Tbk
9	STTP	PT Siantar Top Tbk
10	ULTJ	PT Ultrajaya Milk Industry and Trading Company Tbk

Lampiran 2

Hasil Olah Data Asimetri Informasi Tahun 2013

NO	Kode	Ask	Bid	Spread
1	CEKA	1.950	1.090	56,58
2	DLTA	380.000	249.500	41,46
3	ICBP	13.400	7.600	55,24
4	INDF	8.000	5.350	39,70
5	MLBI	1.500.000	740.000	67,86
6	MYOR	37.200	19.150	64,06
7	PSDN	350	150	80,00
8	ROTI	9.300	4.600	67,63
9	SKBM	700	385	58,06
10	ULTJ	5.200	1.340	118,04

Hasil Olah Data Asimetri Informasi Tahun 2014

NO	Kode	Ask	Bid	Spread
1	CEKA	2.675	1.090	84,20
2	DLTA	425.000	345.000	20,78
3	ICBP	13.400	9.800	31,03
4	INDF	7.800	6.325	20,88
5	MLBI	13.850	11.000	22,94
6	MYOR	31.500	20.450	42,54
7	PSDN	225	121	60,12
8	ROTI	1.480	980	40,65
9	SKBM	1.640	480	109,43
10	ULTJ	4.990	3.670	30,48

Hasil Olah Data Asimetri Informasi Tahun 2015

NO	Kode	Ask	Bid	Spread
1	CEKA	1.700	625	92,47
2	DLTA	6.825	4.900	32,84
3	ICBP	16.050	10.900	38,22
4	INDF	7.725	4.560	51,53
5	MLBI	12.350	5.725	73,31
6	MYOR	31.000	20.650	40,08
7	PSDN	150	96	43,90
8	ROTI	1.420	1.020	32,79
9	SKBM	1.050	840	22,22
10	ULTJ	4.300	3.500	20,51

Hasil Olah Data Asimetri Informasi Tahun 2016

NO	Kode	Ask	Bid	Spread
1	CEKA	1.700	580	98,25
2	DLTA	6.225	4.600	30,02
3	ICBP	18.025	7.550	81,92
4	INDF	9.200	5.175	56,00
5	MLBI	13.225	7.300	57,73
6	MYOR	1.665	1.400	17,29
7	PSDN	222	96	79,25
8	ROTI	1.770	1.170	40,82
9	SKBM	900	459	64,90
10	ULTJ	4.650	3.480	28,78

Hasil Olah Data Asimetri Informasi Tahun 2017

NO	Kode	Ask	Bid	Spread
1	CEKA	2.400	1.250	63,01
2	DLTA	5.300	4.100	25,53
3	ICBP	9.225	7.975	14,53
4	INDF	9.000	7.275	21,20
5	MLBI	15.000	11.400	27,27
6	MYOR	2.500	1.645	41,25
7	PSDN	500	118	123,62
8	ROTI	1.750	1.145	41,80
9	SKBM	876	476	59,17
10	ULTJ	1.420	1.165	19,73

Lampiran 3

Hasil Olah Data Kompensasi Bonus Tahun 2013-2017

NO	Kode	2013	2014	2015	2016	2017
1	CEKA	1	1	1	1	1
2	DLTA	1	1	1	1	1
3	ICBP	1	1	1	1	1
4	INDF	1	1	1	1	1
5	MLBI	0	0	0	0	0
6	MYOR	0	0	0	0	0
7	PSDN	0	0	0	0	0
8	ROTI	0	0	0	0	0
9	SKBM	1	1	1	1	1
10	ULTJ	0	0	0	0	0

Lampiran 4

Hasil Olah Data *Leverage* Tahun 2013

NO	Kode	Total Hutang	Total Aktiva	DAR
1	CEKA	541.352.365.829	1.069.627.299.747	0,51
2	DLTA	199.584.996.000	872.682.405.000	0,23
3	ICBP	8.001.739.000.000	21.267.470.000.000	0,38
4	INDF	39.719.660.000.000	77.611.416.000.000	0,51
5	MLBI	794.615.000.000	1.782.148.000.000	0,45
6	MYOR	5.820.959.652.752	9.712.968.922.685	0,60
7	PSDN	264.232.599.978	681.832.333.141	0,39
8	ROTI	1.035.351.397.437	1.822.689.047.108	0,57
9	SKBM	305.907.592.991	499.997.370.130	0,61
10	ULTJ	789.866.406.873	2.812.056.096.621	0,28

Hasil Olah Data *Leverage* Tahun 2014

NO	Kode	Total Hutang	Total Aktiva	DAR
1	CEKA	746.598.865.219	1.284.150.037.341	0,58
2	DLTA	237.047.063.000	997.443.167.000	0,24
3	ICBP	10.445.187.000.000	25.029.488.000.000	0,42
4	INDF	45.803.053.000.000	86.077.251.000.000	0,53
5	MLBI	1.677.254.000.000	2.231.051.000.000	0,75
6	MYOR	6.220.960.735.713	10.297.997.020.540	0,60
7	PSDN	242.353.749.501	620.928.440.332	0,39

8	ROTI	1.182.771.921.472	2.142.894.276.216	0,55
9	SKBM	345.361.448.340	652.976.510.619	0,53
10	ULTJ	644.827.122.017	2.918.133.278.435	0,22

Hasil Olah Data *Leverage* Tahun 2015

NO	Kode	Total Hutang	Total Aktiva	DAR
1	CEKA	845.932.695.663	1.485.826.210.015	0,57
2	DLTA	188.700.435.000	1.038.321.916.000	0,18
3	ICBP	10.173.713.000.000	26.560.624.000.000	0,38
4	INDF	48.709.933.000.000	91.831.526.000.000	0,53
5	MLBI	1.334.373.000.000	2.100.853.000.000	0,64
6	MYOR	6.148.255.759.034	11.342.715.686.221	0,54
7	PSDN	296.079.753.266	620.398.854.182	0,48
8	ROTI	1.517.788.685.162	2.706.323.637.034	0,56
9	SKBM	420.396.809.051	764.484.248.710	0,55
10	ULTJ	742.490.216.326	3.539.995.910.248	0,21

Hasil Olah Data *Leverage* Tahun 2016

NO	Kode	Total Hutang	Total Aktiva	DAR
1	CEKA	538.044.038.690	1.425.964.152.418	0,38
2	DLTA	185.422.642.000	1.197.796.650.000	0,15
3	ICBP	10.401.125.000.000	28.901.948.000.000	0,36

4	INDF	38.233.092.000.000	82.174.515.000.000	0,47
5	MLBI	1.454.398.000.000	2.275.038.000.000	0,64
6	MYOR	6.657.165.872.077	12.922.421.859.142	0,52
7	PSDN	373.511.385.025	653.796.725.408	0,57
8	ROTI	1.476.889.086.692	2.919.640.858.718	0,51
9	SKBM	633.267.725.358	1.001.657.012.004	0,63
10	ULTJ	749.967.000.000	4.239.200.000.000	0,18

Hasil Olah Data *Leverage* Tahun 2017

NO	Kode	Total Hutang	Total Aktiva	DAR
1	CEKA	489.592.257.434	1.392.636.444.501	0,35
2	DLTA	196.197.372.000	1.340.842.765.000	0,15
3	ICBP	11.295.184.000.000	31.619.514.000.000	0,36
4	INDF	41.182.764.000.000	87.939.488.000.000	0,47
5	MLBI	1.445.173.000.000	2.510.078.000.000	0,58
6	MYOR	7.561.503.434.179	14.915.849.800.251	0,51
7	PSDN	391.494.545.681	690.979.867.049	0,57
8	ROTI	1.739.467.993.982	4.559.573.709.411	0,38
9	SKBM	599.790.014.646	1.623.027.475.045	0,37
10	ULTJ	978.185.000.000	5.186.940.000.000	0,19

Lampiran 5

Hasil Olah Data Manajemen Laba Tahun 2013

NO	Kode	TA t/A t-1	NDA	DA it
1	CEKA	0,04	1,65	-1,61
2	DLTA	-0,10	0,82	-0,93
3	ICBP	0,01	0,67	-0,66
4	INDF	-0,06	0,67	-0,73
5	MLBI	-0,01	3,06	-3,07
6	MYOR	0,01	0,74	-0,73
7	PSDN	-0,09	0,67	-0,76
8	ROTI	-0,13	1,42	-1,55
9	SKBM	0,13	2,44	-2,31
10	ULTJ	0,05	1,05	-1,00

Hasil Olah Data Manajemen Laba Tahun 2014

NO	Kode	TA t/A t-1	NDA	DA it
1	CEKA	0,18	1,47	-1,29
2	DLTA	0,14	0,45	-0,31
3	ICBP	-7,79	83,21	-90,99
4	INDF	-2,49	26,36	-28,84
5	MLBI	-0,07	0,86	-0,92
6	MYOR	0,13	0,85	-0,72
7	PSDN	-0,07	0,31	-0,38
8	ROTI	-0,10	1,33	-1,42
9	SKBM	0,09	1,13	-1,04
10	ULTJ	0,06	0,92	-0,87

Hasil Olah Data Manajemen Laba Tahun 2015

NO	Kode	TA t/A t-1	NDA	DA it
1	CEKA	-2,00	7,68	-9,68
2	DLTA	-0,05	0,35	-0,41
3	ICBP	-1,51	31,48	-32,99
4	INDF	0,55	-42,32	42,88
5	MLBI	-0,19	0,91	-1,10
6	MYOR	-0,11	0,72	-0,82
7	PSDN	-0,03	0,81	-0,84
8	ROTI	-0,13	1,21	-1,35
9	SKBM	-0,03	0,64	-0,67
10	ULTJ	-0,05	0,98	-1,03

Hasil Olah Data Manajemen Laba Tahun 2016

NO	Kode	TA t/A t-1	NDA	DA it
1	CEKA	-2,03	-18,89	16,86
2	DLTA	0,15	-14,49	14,64
3	ICBP	-2,15	30,71	-32,86
4	INDF	-2,52	57,99	-60,51
5	MLBI	-0,13	1,34	-1,47
6	MYOR	0,06	0,90	-0,84
7	PSDN	-0,10	0,96	-1,05
8	ROTI	-0,05	1,03	-1,08
9	SKBM	0,07	0,86	-0,79
10	ULTJ	-0,02	0,79	-0,81

Hasil Olah Data Manajemen Laba Tahun 2017

NO	Kode	TA t/A t-1	NDA	DA it
1	CEKA	-0,05	0,45	-0,49
2	DLTA	-0,05	0,46	-0,51
3	ICBP	-0,06	0,54	-0,59
4	INDF	-0,02	0,65	-0,67
5	MLBI	0,00	1,01	-1,01
6	MYOR	0,03	0,71	-0,68
7	PSDN	0,09	1,55	-1,46
8	ROTI	-0,08	0,92	-1,00
9	SKBM	0,12	0,95	-0,82
10	ULTJ	-0,09	0,75	-0,83

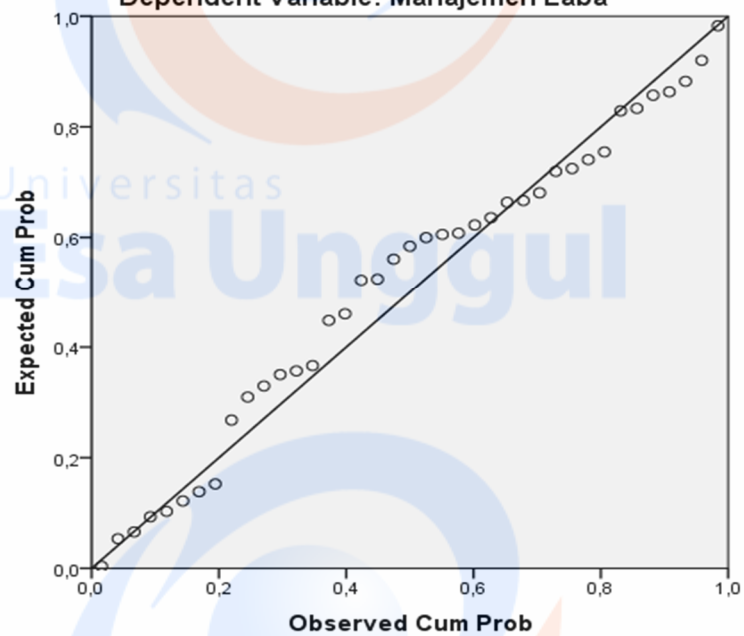
Lampiran 6

Hasil Output Program Komputerisasi

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Asimetri Informasi	39	14,53	123,62	49,3687	27,51816
Kompensasi Bonus	39	,00	1,00	,3846	,49286
Leverage	39	,15	,75	,4479	,15898
Manajemen Laba	39	-1,61	-,31	-,9036	,32432
Valid N (listwise)	39				

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Manajemen Laba



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,26362554
Most Extreme Differences	Absolute	,113
	Positive	,062
	Negative	-,113
Test Statistic		,113
Asymp. Sig. (2-tailed)		,200 ^{c,d}

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,500	,156		-3,210	,003		
	Asimetri Informasi	-,003	,002	-,277	-1,942	,060	,931	1,075
	Kompensasi Bonus	,160	,093	,243	1,722	,094	,948	1,055
	Leverage	-,678	,298	-,332	-2,277	,029	,885	1,130

a. Dependent Variable: Manajemen Laba

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,582 ^a	,339	,283	,27469	,339	5,990	3	35	,002	,970

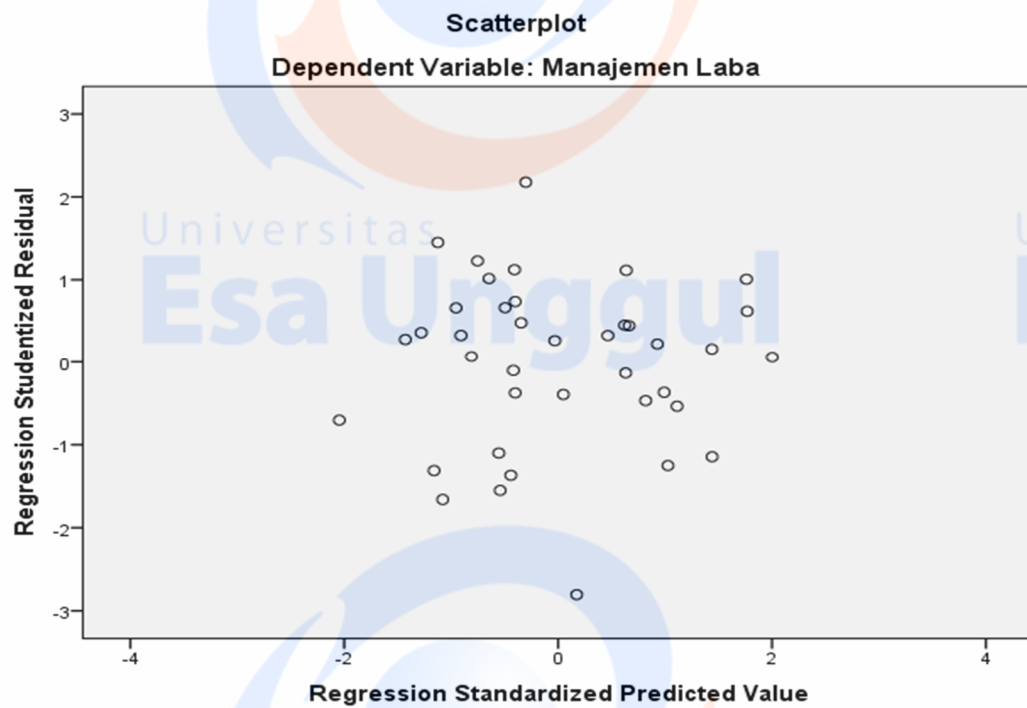
a. Predictors: (Constant), Leverage, Kompensasi Bonus, Asimetri Informasi

b. Dependent Variable: Manajemen Laba

Runs Test

	Unstandardized Residual
Test Value ^a	,05829
Cases < Test Value	19
Cases >= Test Value	20
Total Cases	39
Number of Runs	15
Z	-1,620
Asymp. Sig. (2-tailed)	,105

a. Median

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,356	3	,452	5,990	,002 ^b
	Residual	2,641	35	,075		
	Total	3,997	38			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Leverage, Kompensasi Bonus, Asimetri Informasi