

LAMPIRAN

Lampiran 1: Daftar Perusahaan yang Termasuk dalam Sampel

No	Kode	Nama Perusahaan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk
2	BABP	Bank MNC Internasional Tbk
3	BACA	Bank Capital Indonesia Tbk
4	BBCA	Bank Central Asia Tbk
5	BBKP	Bank Bukopin Tbk
6	BBNI	Bank Negara Indonesia (Persero) Tbk
7	BBRI	Bank Rakyat Indonesia (Persero) Tbk
8	BBTN	Bank Tabungan Negara (Persero) Tbk
9	BCIC	Bank J Trust Indonesia Tbk (Mutiara Bank)
10	BEKS	Bank Pundi Indonesia Tbk
11	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
12	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk
13	BKSW	Bank QNB Indonesia Tbk
14	BMAS	Bank Maspion Indonesia Tbk
15	BMRI	Bank Mandiri (Persero) Tbk
16	BNBA	Bank Bumi Arta Tbk
17	BNGA	Bank CIMB Niaga Tbk
18	BNII	Bank Maybank Indonesia Tbk
19	BNLI	Bank Permata Tbk
20	BSWD	Bank of India Indonesia Tbk
21	BTPN	Bank Tabungan Pensiunan Nasional Tbk
22	BVIC	Bank Victoria International Tbk
23	DNAR	Bank Dinar Indonesia Tbk
24	MCOR	Bank Windu Kentjana International Tbk
25	MEGA	Bank Mega Tbk
26	NOBU	Bank Nationalnobu Tbk
27	PNBN	Bank Pan Indonesia Tbk

Lampiran 2 : Hasil Olahan Data Perusahaan Perbankan

No	Kode Perusahaan	Tahun	Asimetri Informasi	DER	ROA	Manajemen Laba
1	AGRO	2014	0,029	6,060	0,01268	0,86545
		2015	0,041	5,180	0,01144	0,69309
		2016	0,070	4,880	0,01129	0,80702
		2017	0,028	4,250	0,01082	0,73592
2	BABP	2014	0,043	6,640	-0,00756	1,42436
		2015	0,028	6,110	0,00090	1,13666
		2016	0,044	6,020	0,00404	1,23990
		2017	0,019	7,550	-0,00086	0,61998
3	BACA	2014	0,010	8,500	0,01085	0,85318
		2015	0,055	10,540	0,00001	2,47880
		2016	0,020	9,800	0,00938	3,96560
		2017	0,038	10,610	0,00754	2,49831
4	BBKA	2014	0,010	6,060	0,03712	-5,36810
		2015	0,033	5,600	0,03812	-4,45740
		2016	0,015	4,970	0,03818	-3,53435
		2017	0,050	4,680	0,03886	-3,16477
5	BBKP	2014	0,013	10,590	0,01194	34,70223
		2015	0,029	11,520	0,01243	-168,40165
		2016	0,031	10,050	0,01318	-14,40945
		2017	0,026	14,750	0,00114	-11,86118
6	BBNI	2014	0,016	5,590	0,03204	21,68210
		2015	0,013	5,260	0,02244	-20,03485
		2016	0,036	5,520	0,02360	-9,43665
		2017	0,020	5,790	0,02428	-8,59829
7	BBRI	2014	0,006	7,210	0,03537	-8,80596
		2015	0,009	6,760	0,03474	-7,67184
		2016	0,021	5,840	0,03384	-5,64429
		2017	0,038	5,730	0,03268	-2,96911
8	BBTN	2014	0,017	10,800	0,01091	12,10168
		2015	0,008	11,400	0,01475	13,90492
		2016	0,028	10,200	0,01565	14,41797
		2017	0,025	10,340	0,01489	10,24386
9	BCIC	2014	0,021	11,440	-0,03941	0,19725
		2015	0,100	12,210	-0,04910	0,22256
		2016	0,000	10,870	-0,02930	0,14159
		2017	0,032	10,350	0,00658	0,12966
10	BEKS	2014	0,025	13,220	-0,01639	-27,43717

		2015	0,111	18,210	-0,06297	-130,89535
		2016	0,102	5,070	-0,09719	-40,70887
		2017	0,000	8,720	-0,01357	-23,02207
11	BJBR	2014	0,014	9,020	0,01867	5,26371
		2015	0,026	9,810	0,02042	5,77623
		2016	0,045	9,000	0,01486	4,72772
		2017	0,068	0,860	0,01479	3,92467
12	BJTM	2014	0,009	5,290	0,03556	0,89708
		2015	0,023	5,800	0,02796	1,01591
		2016	0,043	4,970	0,03373	1,18371
		2017	0,007	5,590	0,03189	1,09420
13	BKSW	2014	0,076	8,140	0,00763	0,73834
		2015	0,065	9,630	0,00797	1,45366
		2016	0,000	6,010	-0,03539	1,74405
		2017	0,124	5,170	-0,03847	0,08081
14	BMAS	2014	0,048	6,470	0,00675	0,73310
		2015	0,078	5,300	0,01048	1,04273
		2016	0,069	3,930	0,01671	1,25561
		2017	0,180	4,210	0,01515	0,94323
15	BMRI	2014	0,012	6,650	0,03038	-14,34971
		2015	0,016	6,160	0,02894	-9,00782
		2016	0,033	5,380	0,01792	-4,37346
		2017	0,035	5,220	0,02416	-3,03614
16	BNBA	2014	0,030	4,150	0,01358	1,96731
		2015	0,000	4,490	0,01228	2,14010
		2016	0,052	4,320	0,01481	1,80091
		2017	0,000	7,560	0,01744	1,77526
17	BNGA	2014	0,030	7,200	0,01269	-3,74761
		2015	0,061	7,330	0,00290	-2,47593
		2016	0,024	5,950	0,01140	-2,22120
		2017	0,030	6,210	0,01542	-1,99618
18	BNII	2014	0,019	8,780	0,00673	5,97220
		2015	0,023	9,010	0,00925	7,52301
		2016	0,023	7,650	0,01551	7,40389
		2017	0,030	7,340	0,01480	5,51327
19	BNLI	2014	0,020	9,840	0,01104	-85,09832
		2015	0,043	8,710	0,00161	-10,55829
		2016	0,018	7,580	-0,05216	-1,81425
		2017	0,041	5,900	0,02388	-1,54677
20	BSWD	2014	0,064	8,270	0,02732	6,78808
		2015	0,011	4,460	-0,00751	74,05458

		2016	0,000	2,890	-0,13330	-8,59765
		2017	0,003	3,000	-0,00997	0,34276
21	BTPN	2014	0,019	5,040	0,03379	-8,93241
		2015	0,021	4,600	0,03035	-9,60489
		2016	0,026	4,080	0,02856	-6,92629
		2017	0,020	4,250	0,02072	-4,67226
22	BVIC	2014	0,017	10,480	0,00484	7,72940
		2015	0,049	9,480	0,00399	11,04212
		2016	0,115	8,440	3,27931	8,72476
		2017	0,034	8,600	0,00479	3,74483
23	DNAR	2014	0,031	2,920	0,00186	0,37513
		2015	0,000	3,790	0,00770	0,62873
		2016	0,143	4,180	0,00759	0,88494
		2017	0,000	4,530	0,00468	0,65000
24	MCOR	2014	0,043	7,010	0,00663	1,76864
		2015	0,033	6,140	0,00912	0,99997
		2016	0,027	4,120	0,00619	0,51572
		2017	0,046	5,460	0,00466	0,73783
25	MEGA	2014	0,000	8,580	0,00968	2,42725
		2015	0,031	4,920	0,01728	2,56891
		2016	0,000	4,750	0,02191	2,42359
		2017	0,107	5,300	0,11973	1,38031
26	NOBU	2014	0,013	3,930	0,00278	0,40071
		2015	0,015	4,630	0,00335	0,58768
		2016	0,026	5,750	0,00433	0,66893
		2017	0,000	6,920	0,00414	0,82148
27	PNBN	2014	0,039	6,430	0,01945	17,98066
		2015	0,006	4,940	0,01325	-39,24164
		2016	0,027	0,060	0,01610	-17,05050
		2017	0,022	4,880	0,01357	-11,60078

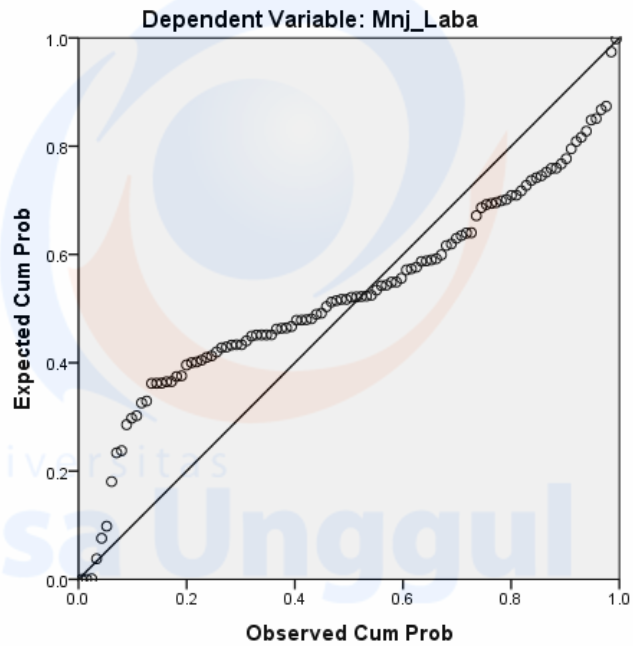
Lampiran 3 : Hasil Output SPSS

Hasil Uji Statistik Deskriptif

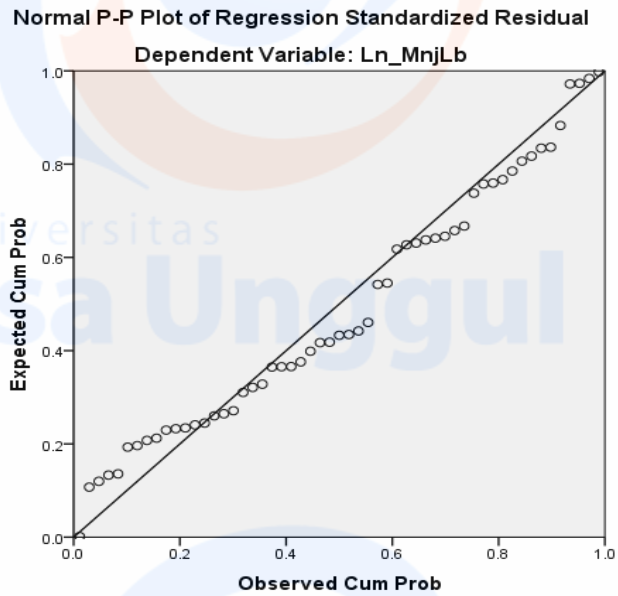
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Mnj_Laba	108	-168.40	74.05	-3.7406	25.00215
Asim_Infor	108	.00	.18	.0339	.03172
Debt_EqRat	108	.06	18.21	6.8736	2.82967
Ret_OnAset	108	-.13	11.04	.2529	1.37733
Valid N (listwise)	108				

Hasil Uji Normalitas Data *Probability Plot* Sebelum *Outlier* dan *Transform*

Normal P-P Plot of Regression Standardized Residual



Hasil Uji Normalitas Data *Probability Plot* Setelah *Outlier* dan *Transform*



Hasil Uji Normalitas Data *One Sample Kolmogorov Smirnov* Setelah *Outlier* dan *Transform*

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.07365862
Most Extreme Differences	Absolute	.105
	Positive	.105
	Negative	-.095
Test Statistic		.105
Asymp. Sig. (2-tailed)		.198 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.271	.889		-1.430	.159		
Ln_AsimInf	-.057	.197	-.036	-.291	.772	.974	1.026
Ln_DebtToEqRat	1.261	.334	.462	3.773	.000	.979	1.021
Ln_RetOnAs	.122	.070	.214	1.754	.085	.989	1.011

a. Dependent Variable: Ln_MnjLb

Hasil Uji Autokorelasi

Model Summary^b

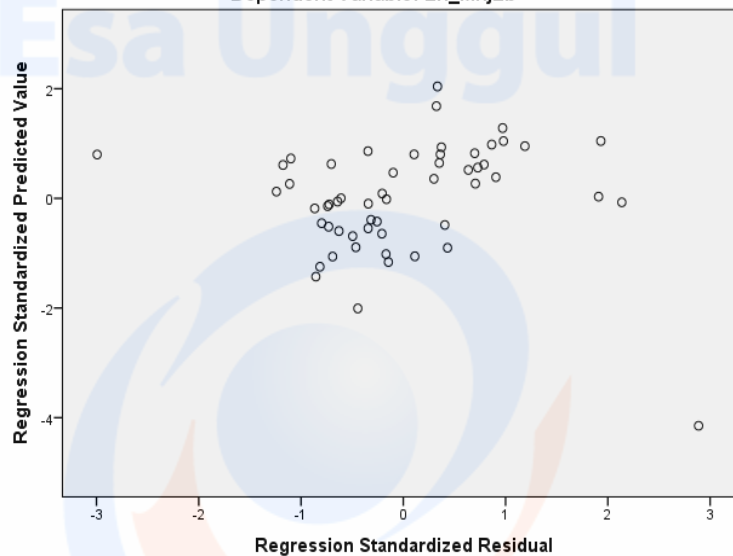
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.502 ^a	.252	.208	1,10479	.252	5,719	3	51	.002	2,229

a. Predictors: (Constant), Ln_RetOnAs, Ln_DebtToEqRat, Ln_AsimInf
b. Dependent Variable: Ln_MnjLb

Hasil Heteroskedastisitas

Scatterplot

Dependent Variable: Ln_MnjLb



Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.271	.889		-1.430	.159		
Ln_AsimInf	-.057	.197	-.036	-.291	.772	.974	1.026
Ln_DebtToEqRat	1.261	.334	.462	3.773	.000	.979	1.021
Ln_RetOnAs	.122	.070	.214	1.754	.085	.989	1.011

a. Dependent Variable: Ln_MnjLb

Hasil Uji Simultan (Uji F)

ANOVA^a

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	20.942	3	6.981	5.719	.002 ^b
Residual	62.248	51	1.221		
Total	83.191	54			

a. Dependent Variable: Ln_MnjLb

b. Predictors: (Constant), Ln_RetOnAs, Ln_DebtToEqRat, Ln_AsimInf

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Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.271	.889		-1.430	.159		
Ln_AsimInf	-.057	.197	-.036	-.291	.772	.974	1.026
Ln_DebtToEqRat	1.261	.334	.462	3.773	.000	.979	1.021
Ln_RetOnAs	.122	.070	.214	1.754	.085	.989	1.011

a. Dependent Variable: Ln_MnjLb

Hasil Uji Koefisien Determinasi (*Adjusted R²*)

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	.502 ^a	.252	.208	1,10479	.252	5,719	3	51	.002	2,229

a. Predictors: (Constant), Ln_RetOnAs, Ln_DebtToEqRat, Ln_AsimInf

b. Dependent Variable: Ln_MnjLb