

LAMPIRAN**Lampiran 1. Variabel Independen (Kepemilikan Institusional, Dewan Direksi, Dewan Komisaris, Kepemilikan Manajerial, Komite Audit, Debt to Equity Ratio)**

No.	Kode Saham	Nama Bank	KI	DD	DK	KM	KA	DER
1	AGRO 2018	PT Bank Rakyat Indonesia Agroniaga Tbk	0.9999439	4	3	0.0000561	3	4.269477
2	ARTO 2018	PT Bank Jago Tbk	0.2000000	3	3	0.8000000	2	4.751788
3	BABP 2018	PT Bank MNC International Tbk	1	3	3	-	5	6.590861
4	BACA 2018	PT Bank Capital Indonesia Tbk	1	4	3	-	3	11.134723
5	BBCA 2018	PT Bank Central Asia Tbk	0.998058	12	5	0.001942	3	4.404769
6	BBHI 2018	PT Bank Harda International Tbk	1	4	3	-	3	5.728953
7	BBKP 2018	PT Bank KB Bukopin Tbk	0.999963	8	8	0.000037	6	10.128585
8	BBMD 2018	PT Bank Mestika Dharma Tbk	0.999494	5	4	0.000506	3	2.916136
9	BBNI 2018	PT Bank Negara Indonesia (PERSERO) Tbk	0.999976	11	9	0.000024	4	6.081494
10	BBRI 2018	PT Bank Rakyat Indonesia (PERSERO) Tbk	0.999957	12	9	0.000043	6	5.999843
11	BBTN 2018	PT Bank Tabungan Negara Indonesia (PERSERO) Tbk	0.999985	9	9	0.000015	6	11.064558
12	BBYB 2018	PT Bank Neo Commerce Tbk	1	5	4	-	4	6.551366
13	BCIC 2018	PT Bank Jtrust Indonesia Tbk	1	6	4	-	4	12.555121
14	BDMN 2018	PT Bank Danamon Indonesia Tbk	0.999617	9	8	0.000383	4	3.453099
15	BEKS 2018	PT Bank Pembangunan Daerah Banten Tbk	1	3	3	-	4	12.674874
16	BGTG 2018	PT Bank Ganesha Tbk	1	3	3	-	4	2.993186
17	BINA 2018	PT Bank Ina Perdana Tbk	1	4	3	-	4	2.190404
18	BJBR 2018	PT Bank Pembangunan Daerah Jawa Barat Tbk	1	4	2	-	3	9.218699
19	BJTM 2018	PT Bank Pembangunan Daerah Jawa Timur Tbk	0.999041	7	4	0.000959	4	6.399621
20	BKSW 2018	PT Bank QNB Indonesia Tbk	1	6	6	-	3	3.384988
21	BMAS 2018	PT Bank Maspion Indonesia Tbk	0.999971	4	2	0.000029	3	4.574912
22	BMRI 2018	PT Bank Mandiri (PERSERO) Tbk	0.999907	11	8	0.000093	6	5.092731
23	BNBA 2018	PT Bank Bumi Arta Tbk	1	3	3	-	3	3.881921

24	BNII 2018	PT Bank Maybank Indonesia Tbk	1	8	6	-	3	6.075646
25	BNLI 2018	PT Bank Permata Tbk	1	8	8	-	4	5.809785
26	BRIS 2018	PT Bank BRISyariah Tbk	1	4	4	-	6	2.158302
No.	Kode Saham	Nama Bank	KI	DD	DK	KM	KA	DER
27	BSIM 2018	PT Bank Sinarmas Tbk	0.999920	6	3	0.000080	3	4.845719
28	BSWD 2018	PT Bank Of India Indonesia Tbk	0.982932	4	4	0.017068	3	2.447751
29	BTPN 2018	PT Bank BTPN Tbk	0.990692	5	5	0.009308	5	4.075412
30	BTPS 2018	PT Bank BTPN Syariah Tbk	1	5	4	-	4	0.512764
31	BVIC 2018	PT Bank Victoria International Tbk	1	6	3	-	4	9.197554
32	DNAR 2018	PT Bank Oke Indonesia Tbk	1	3	2	-	3	1.851153
33	MAYA 2018	PT Bank Mayapada International Tbk	0.951587	8	6	0.048413	3	7.061482
34	MCOR 2018	PT Bank China Construction Bank Indonesia Tbk	1	6	4	-	4	5.355910
35	MEGA 2018	PT Bank Mega Tbk	1	8	6	-	3	5.077337
36	NISP 2018	PT Bank OCBC Nisp Tbk	0.999840	9	8	0.000160	4	6.105825
37	NOBU 2018	PT Bank Nationalnubu Tbk	1	5	3	-	5	7.338640
38	PNBN 2018	PT Bank Pan Indonesia Tbk	0.999692	11	4	0.000308	3	4.085131
39	SDRA 2018	PT Bank Woori Saudara Indonesia 1906 Tbk	0.999088	6	4	0.000912	4	3.523599
40	AGRO 2019	PT Bank Rakyat Indonesia Agroniaga Tbk	0.999927	4	3	0.0000727	3	5.039650
41	ARTO 2019	PT Bank Jago Tbk	1	3	3	-	2	0.939368
42	BABP 2019	PT Bank MNC International Tbk	1	4	3	-	5	5.802321
43	BACA 2019	PT Bank Capital Indonesia Tbk	1	4	3	-	3	11.330339
44	BBCA 2019	PT Bank Central Asia Tbk	0.998141	11	5	0.001859	3	4.249763
45	BBHI 2019	PT Bank Harda International Tbk	1	4	3	-	3	7.430490
46	BBKP 2019	PT Bank KB Bukopin Tbk	0.999963	8	8	0.000037	6	10.258707
47	BBMD 2019	PT Bank Mestika Dharma Tbk	0.999494	5	4	0.000506	3	2.706460
48	BBNI 2019	PT Bank Negara Indonesia (PERSERO) Tbk	0.999924	11	8	0.000076	4	5.507742
49	BBRI 2019	PT Bank Rakyat Indonesia (PERSERO) Tbk	0.999963	12	9	0.000037	7	5.666879

50	BBTN 2019	PT Bank Tabungan Negara Indonesia (PERSERO) Tbk	0.999914	8	6	0.000086	2	11.304308
51	BBYB 2019	PT Bank Neo Commerce Tbk	1	4	4	-	4	4.417449
52	BCIC 2019	PT Bank Jtrust Indonesia Tbk	1	7	4	-	4	9.342531
53	BDMN 2019	PT Bank Danamon Indonesia Tbk	0.999987	10	8	0.000013	4	3.261265
54	BEKS 2019	PT Bank Pembangunan Daerah Banten Tbk	1	4	2	-	4	13.734926
55	BGTG 2019	PT Bank Ganesha Tbk	1	3	3	-	4	3.219073
No.	Kode Saham	Nama Bank	KI	DD	DK	KM	KA	DER
56	BINA 2019	PT Bank Ina Perdana Tbk	1	5	3	-	4	3.309595
57	BJBR 2019	PT Bank Pembangunan Daerah Jawa Barat Tbk	1	6	5	-	4	8.795504
58	BJTM 2019	PT Bank Pembangunan Daerah Jawa Timur Tbk	0.999555	5	6	0.000445	4	7.351643
59	BKSW 2019	PT Bank QNB Indonesia Tbk	1	6	6	-	3	3.909153
60	BMAS 2019	PT Bank Maspion Indonesia Tbk	0.999971	4	2	0.000029	3	5.159481
61	BMRI 2019	PT Bank Mandiri (PERSERO) Tbk	0.999802	12	8	0.000198	7	4.907082
62	BNBA 2019	PT Bank Bumi Arta Tbk	1	3	3	-	3	3.993027
63	BNII 2019	PT Bank Maybank Indonesia Tbk	1	8	6	-	3	5.336270
64	BNLI 2019	PT Bank Permata Tbk	1	8	8	-	4	5.716683
65	BRIS 2019	PT Bank BRIsyariah Tbk	1	5	4	-	5	2.334896
66	BSIM 2019	PT Bank Sinarmas Tbk	0.999937	6	3	0.000063	3	4.343745
67	BSWD 2019	PT Bank Of India Indonesia Tbk	0.982932	4	4	0.017068	3	2.445550
68	BTPN 2019	PT Bank BTPN Tbk	1	9	5	-	3	4.531301
69	BTPS 2019	PT Bank BTPN Syariah Tbk	1	5	4	-	4	0.452236
70	BVIC 2019	PT Bank Victoria International Tbk	1	5	3	-	4	8.633084
71	DNAR 2019	PT Bank Oke Indonesia Tbk	1	6	4	-	4	1.526845
72	MAYA 2019	PT Bank Mayapada International Tbk	0.951618	8	7	0.048382	3	6.568390
73	MCOR 2019	PT Bank China Construction Bank Indonesia Tbk	1	6	4	-	3	5.760159
74	MEGA 2019	PT Bank Mega Tbk	1	7	8	-	3	5.486133

75	NISP 2019	PT Bank OCBC Nisp Tbk	0.999827	9	9	0.000173	4	5.532018
76	NOBU 2019	PT Bank Nationalnobu Tbk	1	5	3	-	5	7.977978
77	PNBN 2019	PT Bank Pan Indonesia Tbk	0.999692	11	5	0.000308	3	3.754258

Lampiran 2. Manajemen Laba

No.	Kode Saham	Nama Bank	DA
1	AGRO 2018	PT Bank Rakyat Indonesia Agroniaga Tbk	6998767.572
2	ARTO 2018	PT Bank Jago Tbk	6821206.531
3	BABP 2018	PT Bank MNC International Tbk	7074483.632
4	BACA 2018	PT Bank Capital Indonesia Tbk	7195400.085
5	BBCA 2018	PT Bank Central Asia Tbk	-2028695.509
6	BBHI 2018	PT Bank Harda International Tbk	5447821.745
7	BBKP 2018	PT Bank KB Bukopin Tbk	5484182.175
8	BBMD 2018	PT Bank Mestika Dharma Tbk	-657502.7342
9	BBNI 2018	PT Bank Negara Indonesia (PERSERO) Tbk	-6629209.592
10	BBRI 2018	PT Bank Rakyat Indonesia (PERSERO) Tbk	-17311758.34
11	BBTN 2018	PT Bank Tabungan Negara Indonesia (PERSERO) Tbk	2451655.656
12	BBYB 2018	PT Bank Neo Commerce Tbk	1926497.206
13	BCIC 2018	PT Bank Jtrust Indonesia Tbk	2060913.485
14	BDMN 2018	PT Bank Danamon Indonesia Tbk	4154643.139
15	BEKS 2018	PT Bank Pembangunan Daerah Banten Tbk	6953946.861
16	BGTG 2018	PT Bank Ganesha Tbk	7232530.293
17	BINA 2018	PT Bank Ina Perdana Tbk	7412826.18
18	BJBR 2018	PT Bank Pembangunan Daerah Jawa Barat Tbk	7440054.326
19	BJTM 2018	PT Bank Pembangunan Daerah Jawa Timur Tbk	5822939.732
20	BKSW 2018	PT Bank QNB Indonesia Tbk	7289979.675
21	BMAS 2018	PT Bank Maspion Indonesia Tbk	7527524.289
22	BMRI 2018	PT Bank Mandiri (PERSERO) Tbk	-20301730.68
23	BNBA 2018	PT Bank Bumi Arta Tbk	1588690.85
24	BNII 2018	PT Bank Maybank Indonesia Tbk	4786753.76
25	BNLI 2018	PT Bank Permata Tbk	3108492.044
26	BRIS 2018	PT Bank BRI Syariah Tbk	6504605.096
27	BSIM 2018	PT Bank Sinarmas Tbk	6475880.772
28	BSWD 2018	PT Bank Of India Indonesia Tbk	4748361.076
29	BTPN 2018	PT Bank BTPN Tbk	2554597.615
30	BTPS 2018	PT Bank BTPN Syariah Tbk	7398078.51
31	BVIC 2018	PT Bank Victoria International Tbk	7177341.336
32	DNAR 2018	PT Bank Oke Indonesia Tbk	2931891.079

33	MAYA 2018	PT Bank Mayapada International Tbk	-922209.0576
34	MCOR 2018	PT Bank China Construction Bank Indonesia Tbk	7215471.457
35	MEGA 2018	PT Bank Mega Tbk	2704647.198
36	NISP 2018	PT Bank OCBC Nisp Tbk	4342821.282
37	NOBU 2018	PT Bank Nationalnobu Tbk	7420982.369
38	PNBN 2018	PT Bank Pan Indonesia Tbk	1827488.705
No.	Kode Saham	Nama Bank	DA
39	SDRA 2018	PT Bank Woori Saudara Indonesia 1906 Tbk	6954823.883
40	AGRO 2019	PT Bank Rakyat Indonesia Agroniaga Tbk	6678916.939
41	ARTO 2019	PT Bank Jago Tbk	6930332.178
42	BABP 2019	PT Bank MNC International Tbk	7084857.594
43	BACA 2019	PT Bank Capital Indonesia Tbk	7016354.618
44	BBCA 2019	PT Bank Central Asia Tbk	-1401577.179
45	BBHI 2019	PT Bank Harda International Tbk	5840328.854
46	BBKP 2019	PT Bank KB Bukopin Tbk	5696258.927
47	BBMD 2019	PT Bank Mestika Dharma Tbk	-1413228.124
48	BBNI 2019	PT Bank Negara Indonesia (PERSERO) Tbk	-8348607.251
49	BBRI 2019	PT Bank Rakyat Indonesia (PERSERO) Tbk	-21483963.4
50	BBTN 2019	PT Bank Tabungan Negara Indonesia (PERSERO) Tbk	-88724.73136
51	BBYB 2019	PT Bank Neo Commerce Tbk	2617644.451
52	BCIC 2019	PT Bank Jtrust Indonesia Tbk	7121568.332
53	BDMN 2019	PT Bank Danamon Indonesia Tbk	3814733.383
54	BEKS 2019	PT Bank Pembangunan Daerah Banten Tbk	7404226.129
55	BGTG 2019	PT Bank Ganesha Tbk	7407871.217
56	BINA 2019	PT Bank Ina Perdana Tbk	7224088.081
57	BJBR 2019	PT Bank Pembangunan Daerah Jawa Barat Tbk	5435218.555
58	BJTM 2019	PT Bank Pembangunan Daerah Jawa Timur Tbk	5714452.571
59	BKSW 2019	PT Bank QNB Indonesia Tbk	7055109.484
60	BMAS 2019	PT Bank Maspion Indonesia Tbk	7529722.486
61	BMRI 2019	PT Bank Mandiri (PERSERO) Tbk	-20452389.8
62	BNBA 2019	PT Bank Bumi Arta Tbk	1240338.352
63	BNII 2019	PT Bank Maybank Indonesia Tbk	4285192.939
64	BNLI 2019	PT Bank Permata Tbk	3639638.864
65	BRIS 2019	PT Bank BRI Syariah Tbk	6437217.144
66	BSIM 2019	PT Bank Sinarmas Tbk	5751593.27
67	BSWD 2019	PT Bank Of India Indonesia Tbk	5104702.413
68	BTPN 2019	PT Bank BTPN Tbk	1612820.18
69	BTPS 2019	PT Bank BTPN Syariah Tbk	7370877.422
70	BVIC 2019	PT Bank Victoria International Tbk	7123983.796
71	DNAR 2019	PT Bank Oke Indonesia Tbk	3227024.899
72	MAYA 2019	PT Bank Mayapada International Tbk	-539072.7338
73	MCOR 2019	PT Bank China Construction Bank Indonesia Tbk	7184522.98
74	MEGA 2019	PT Bank Mega Tbk	1789434.422

75	NISP 2019	PT Bank OCBC Nisp Tbk	4980906.754
76	NOBU 2019	PT Bank Nationalnobu Tbk	7330072.476
77	PNBN 2019	PT Bank Pan Indonesia Tbk	2095135.991
78	SDRA 2019	PT Bank Woori Saudara Indonesia 1906 Tbk	6750094.441

Lampiran Output SPSS

1. Analisis Statistik Deskriptif

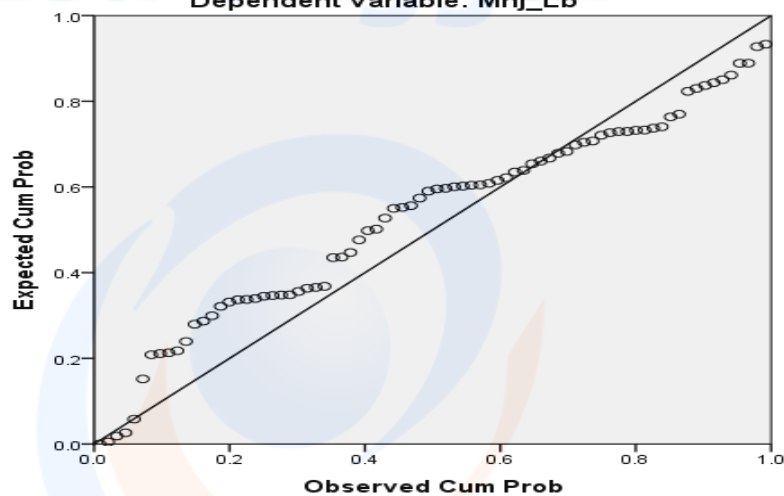
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kep_Insti	78	.20	1.00	.9840	.09037
Dew_Dir	78	3.00	12.00	6.3205	2.66528
Dew_Kom	78	2.00	9.00	4.7821	2.11149
Kep_Mnjr	78	0.00	.80	.0122	.09073
Kom_Aud	78	2.00	7.00	3.8333	1.08612
Struk_Mod	78	0.00	13.73	5.4965	2.95855
Mnj_Lb	78	-6.51	2.75	1.0350	1.93233
Valid N (listwise)	78				

2. Uji Normalitas

Data Normal

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Mnj_Lb



One-Sample Kolmogorov-Smirnov Test

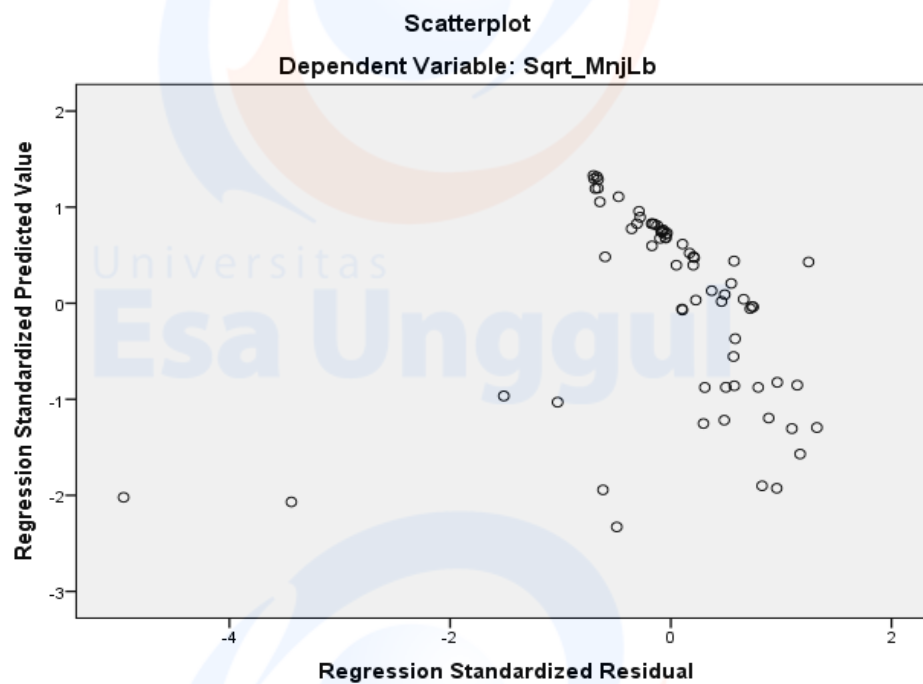
		Unstandardized Residual
N		74
Normal Parameters ^{a,b}	Mean	.0456733
	Std. Deviation	.93557500
Most Extreme Differences	Absolute	.095
	Positive	.040
	Negative	-.095
Test Statistic		.095
Asymp. Sig. (2-tailed)		.097 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

3. Uji Heterokedastisitas



4. Uji Multikolinieritas

Terjadi Multikolinieritas terhadap Kepemilikan Institusional dan Kepemilikan Manajerial.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kep_Inst	.012	81.964
	Dew_Dir	.354	2.826
	Dew_Kom	.343	2.917
	Kep_Mnjr	.012	82.591
	Kom_Aud	.821	1.219
	Struk_Mod	.979	1.021

a. Dependent Variable: Mnj_Lb

Maka ditransformasikan Lag Kepemilikan Manajerial dan Ln Struktur Modal sehingga hasilnya tidak Multikolinieritas.

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kep_Inst	.917	1.091
	Dew_Dir	.397	2.516
	Dew_Kom	.393	2.545
	Lag_KepMnj	.944	1.059
	Kom_Aud	.828	1.208
	Ln_StrukMod	.964	1.037

a. Dependent Variable: Sqrt_MnjLb

5. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.758 ^a	.574	.533	.17264	1.984

a. Predictors: (Constant), Ln_StrukMod, Kep_Inst, Lag_KepMnj, Dew_Kom, Kom_Aud, Dew_Dir

b. Dependent Variable: Sqrt_MnjLb

6. Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.447	.225		10.883	.000
	Kep_Inst	.117	.228	.045	.513	.610
	Dew_Dir	-.073	.014	-.713	-5.379	.000
	Dew_Kom	-.007	.017	-.055	-.410	.683
	Lag_KepMnj	-.138	.223	-.053	-.616	.540
	Kom_Aud	.013	.026	.045	.488	.627
	Ln_StrukMod	-.025	.033	-.065	-.765	.447

a. Dependent Variable: Sqrt_MnjLb

7. Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.454	6	.409	13.723	.000 ^b
	Residual	1.818	61	.030		
	Total	4.272	67			

a. Dependent Variable: Sqrt_MnjLb

b. Predictors: (Constant), Ln_Leverg, Kep_Inst, Lag_KepMnj, Dew_Kom, Kom_Aud, Dew_Dir

8. Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.447	.225		10.883	.000
	Kep_Inst	.117	.228	.045	.513	.610
	Dew_Dir	-.073	.014	-.713	-5.379	.000
	Dew_Kom	-.007	.017	-.055	-.410	.683
	Lag_KepMnj	-.138	.223	-.053	-.616	.540
	Kom_Aud	.013	.026	.045	.488	.627
	Ln_StrukMod	-.025	.033	-.065	-.765	.447

a. Dependent Variable: Sqrt_MnjLb

9. Uji Determinan R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.758 ^a	.574	.533	.17264	.574	13.723	6	61	.000

a. Predictors: (Constant), Ln_StrukMod, Kep_Inst, Lag_KepMnj, Dew_Kom, Kom_Aud, Dew_Dir

b. Dependent Variable: Sqrt_MnjLb