

LAMPIRAN

Lampiran 1

Daftar Perusahaan Perbankan Periode 2010-2012

No	Kode Perusahaan	Nama Perusahaan Perbankan
1	BMRI	Bank Mandiri (Persero) Tbk
2	BBRI	Bank Rakyat Indonesia (Persero)
3	BBCA	Bank Central Asia Tbk
4	BBNI	Bank Negara Indonesia (persero) Tbk
5	BNGA	Bank CIMB Niaga Tbk
6	BDMN	Bank Danamon Tbk
7	PNBN	Bank Pan Indonesia Tbk
8	BNLI	Bank Permata Tbk
9	BNII	Bank Internasional Indonesia Tbk
10	MEGA	Bank Mega Tbk
11	NISP	Bank OCBC NISP Tbk
12	BBKP	Bank Bukopin Tbk
13	BTPN	Bank Tabungan Pensiunan Nasional Tbk
14	BAEK	Bank Ekonomi Raharja Tbk
15	INPC	Bank Artha Graha Internasional Tbk
16	MAYA	Bank Mayapada Internasional Tbk
17	BVIC	Bank Victoria International Tbk
18	BABP	Bank ICB Bumiputera Tbk
19	BBNP	Bank Nusantara Parahyangan Tbk
20	MCOR	Bank Windu Kentjana International Tbk
21	BEKS	Bank Pundi Indonesia Tbk
22	SDRA	Bank Himpunan Saudara 1906 Tbk
23	BACA	Bank Capital Indonesia Tbk
24	BKSW	Bank QNB Kesawan/ Bank Kesawan Tbk
25	AGRO	Bank Rakyat Indonesia Agroniaga/ Bank Agroniaga Tbk
26	BNBA	Bank Bumi Arta Tbk
27	BSWD	Bank of India Indonesia Tbk
28	BJBR	Bank Pembangunan Daerah Jawa Barat & Banten Tbk
29	BSIM	Bank Sinar Mas Tbk
30	BCIC	Bank Mutiara Tbk
31	BBTN	Bank Tabungan Negara Tbk
32	BJTM	Bank Pembangunan Jawa Timur Tbk
33	BBMD	Bank Mestika Dharma Tbk
34	BMAS	Bank Maspion Tbk
35	NAGA	Bank Mitra Niaga

36	NOBU	Bank Nationalnobu Tbk
37	PNBS	Bank Panin Syariah Tbk
38	BINA	Bank Ina Perdana Tbk

Lampiran 2

Daftar Sampel Perusahaan Perbankan Periode 2010-2012

No	Kode Perusahaan	Nama Perusahaan Perbankan
1	BMRI	Bank Mandiri (Persero) Tbk
2	BBRI	Bank Rakyat Indonesia (Persero)
3	BBCA	Bank Central Asia Tbk
4	BBNI	Bank Negara Indonesia (persero) Tbk
5	BNGA	Bank CIMB Niaga Tbk
6	BDMN	Bank Danamon Tbk
7	PNBN	Bank Pan Indonesia Tbk
8	BNII	Bank Internasional Indonesia Tbk
9	MEGA	Bank Mega Tbk
10	NISP	Bank OCBC NISP Tbk
11	BBKP	Bank Bukopin Tbk
12	BTPN	Bank Tabungan Pensiunan Nasional Tbk
13	BAEK	Bank Ekonomi Raharja Tbk
14	INPC	Bank Artha Graha Internasional Tbk
15	MAYA	Bank Mayapada Internasional Tbk
16	BVIC	Bank Victoria International Tbk
17	BABP	Bank ICB Bumiputera Tbk
18	BEKS	Bank Pundi Indonesia Tbk
19	SDRA	Bank Himpunan Saudara 1906 Tbk
20	BACA	Bank Capital Indonesia Tbk
21	AGRO	Bank Rakyat Indonesia Agroniaga/ Bank Agroniaga Tbk
22	BSWD	Bank of India Indonesia Tbk

Lampiran 3

Hasil Perhitungan Asimetri Informasi Menggunakan *Bid-Ask Spread* Periode 2010-2012

Tahun	Perusahaan	High	Low	Total
2012	AGRO	151	145	4.054054
2012	BABP	172	169	1.759531
2012	BACA	127	127	0
2012	BAEK	1400	1400	0
2012	BBCA	10800	10800	0
2012	BBKP	890	860	3.428571
2012	BBNI	4875	4725	3.125
2012	BBRI	7850	7700	1.92926
2012	BDMN	6050	5950	1.666667
2012	BEKS	125	122	2.42915
2012	BMRI	9900	9900	0
2012	BNGA	1410	1390	1.428571
2012	BNII	430	420	2.352941
2012	BSWD	1450	1450	0
2012	BTPN	4750	4700	1.058201
2012	BVIC	140	133	5.128205
2012	INPC	114	110	3.571429
2012	MAYA	1889.82	1599.07	16.66719
2012	MEGA	3500	3500	0
2012	NISP	1550	1550	0
2012	PNBN	890	870	2.272727
2012	SDRA	650	600	8
2011	AGRO	170	165	2.985075
2011	BABP	130	130	0
2011	BACA	155	155	0
2011	BAEK	1950	1950	0

2011	BBCA	8050	8050	0
2011	BBKP	620	600	3.278689
2011	BBNI	3600	3525	2.105263
2011	BBRI	6750	6550	3.007519
2011	BDMN	4525	4475	1.111111
2011	BEKS	126	125	0.796813
2011	BMRI	6900	6750	2.197802
2011	BNGA	1200	1170	2.531646
2011	BNII	435	425	2.325581
2011	BSWD	1450	1450	0
2011	BTPN	3550	3425	3.584229
2011	BVIC	136	133	2.230483
2011	INPC	114	110	3.571429
2011	MAYA	2616.67	2616.67	0
2011	MEGA	3500	3500	0
2011	NISP	1200	1190	0.83682
2011	PNBN	840	840	0
2011	SDRA	415	395	4.938272
2010	AGRO	173	169	2.339181
2010	BABP	155	155	0
2010	BACA	110	110	0
2010	BAEK	2600	2600	0
2010	BBCA	6950	6850	1.449275
2010	BBKP	660	640	3.076923
2010	BBNI	3625	3550	2.090592
2010	BBRI	5800	5650	2.620087
2010	BDMN	6117.46	5874.7	4.048645
2010	BEKS	154	144	6.711409
2010	BMRI	6850	6600	3.717472
2010	BNGA	1830	1770	3.333333
2010	BNII	740	710	4.137931
2010	BSWD	600	600	0
2010	BTPN	12000	11950	0.417537
2010	BVIC	133.59	130.12	2.631679
2010	INPC	92	92	0
2010	MAYA	881.91	881.91	0

:

2010	MEGA	3125.01	3100.01	0.80321
2010	NISP	1370	1350	1.470588
2010	PNBN	1180	1160	1.709402
2010	SDRA	183	170	7.365439

Lampiran 4

Hasil Perhitungan Manajemen Laba Beaver and Engel Periode 2010-2012

Tahun	Perusahaan	Total Akruai	NDA	DA
2012	AGRO	100711000000	-232969384000	333680384000
2012	BABP	125237000000	11600027000	113636973000
2012	BACA	18331000000	-601904600000	620235600000
2012	BAEK	140894000000	-2388129406000	2529023406000
2012	BBCA	4799255000000	-49971194769000	54770449769000
2012	BBKP	971916000000	-4086355579000	5058271579000
2012	BBNI	7048318000000	-40952620882000	48000938882000
2012	BBRI	16906332000000	-61670364524000	78576696524000
2012	BDMN	3065209000000	-25041792361000	28107001361000
2012	BEKS	302557000000	-261649752000	564206752000
2012	BMRI	15918802000000	-75032758054000	90951560054000
2012	BNGA	4261707000000	-20443967107000	24705674107000
2012	BNII	1404913000000	-6756792189000	8161705189000
2012	BSWD	15690000000	-282310685000	298000685000
2012	BTPN	384190000000	-6649839746000	7034029746000
2012	BVIC	245074000000	-1033703207000	1278777207000
2012	INPC	95418000000	-779507515000	874925515000
2012	MAYA	143776000000	-1458883521000	1602659521000
2012	MEGA	359920000000	-5181866034000	5541786034000
2012	NISP	1078839000000	-8495580791000	9574419791000
2012	PNBN	1572704000000	-15528831241000	17101535241000
2012	SDRA	58856000000	-381033068000	439889068000
2011	AGRO	91210000000	-293337240000	384547240000
2011	BABP	196364000000	-435626254000	631990254000
2011	BACA	26994000000	-594492541000	621486541000
2011	BAEK	165097000000	-2329255885000	2494352885000
2011	BBCA	4665540000000	-40974542357000	45640082357000
2011	BBKP	949021000000	-3648508133000	4597529133000
2011	BBNI	7190920000000	-35916445415000	43107365415000

2011	BBRI	16651607000000	-50933136065000	67584743065000
2011	BDMN	27226870000000	-22185413106000	24908100106000
2011	BEKS	25443400000000	-302305181000	556739181000
2011	BMRI	13997701000000	-61696868858000	75694569858000
2011	BNGA	39328390000000	-16272728321000	20205567321000
2011	BNII	14259220000000	-5272140729000	6698062729000
2011	BSWD	24936000000000	-318128057000	343064057000
2011	BTPN	30951500000000	-4632787250000	4942302250000
2011	BVIC	24702500000000	-1214065464000	1461090464000
2011	INPC	33134400000000	-849373886000	1180717886000
2011	MAYA	19547000000000	-1454676442000	1650146442000
2011	MEGA	41301700000000	-4026237377000	4439254377000
2011	NISP	83091500000000	-6031378958000	6862293958000
2011	PNBN	21985210000000	-15190874395000	17389395395000
2011	SDRA	31448000000000	-400256703000	431704703000
2010	AGRO	22115400000000	-367552447000	588706447000
2010	BABP	15253100000000	-420698719000	573229719000
2010	BACA	15932000000000	-411882647000	427814647000
2010	BAEK	14162400000000	-2155966684000	2297590684000
2010	BBCA	45968180000000	-34444440021000	39041258021000
2010	BBKP	82551200000000	-2331612348000	3157124348000
2010	BBNI	70947100000000	-30516584369000	37611294369000
2010	BBRI	14323770000000	-36335589250000	50659359250000
2010	BDMN	30216790000000	-17795227504000	20816906504000
2010	BEKS	37759200000000	-461449200000	839041200000
2010	BMRI	13978108000000	-39592842875000	53570950875000
2010	BNGA	38318820000000	-12277180142000	16109062142000
2010	BNII	15364360000000	-5296226660000	6832662660000
2010	BSWD	21876000000000	-294153541000	316029541000
2010	BTPN	34807400000000	-3642381223000	3990455223000
2010	BVIC	35618400000000	-950661104000	1306845104000
2010	INPC	22320300000000	-745293343000	968496343000
2010	MAYA	23741500000000	-1273911633000	1511326633000
2010	MEGA	28730600000000	-3671255495000	3958561495000
2010	NISP	12125480000000	-4094522679000	5307070679000
2010	PNBN	18655680000000	-11233897892000	13099465892000

2010	SDRA	49592000000	-356577762000	406169762000
------	------	-------------	---------------	--------------

Lampiran 5

Hasil Perhitungan Pengungkapan Laporan Keuangan Periode 2010-2012

Tahun	Perusahaan	Jumlah Pengungkapan	Standar Pengungkapan	Total
2012	AGRO	722	884	0.81674208
2012	BABP	744	884	0.84162896
2012	BACA	669	884	0.75678733
2012	BAEK	690	884	0.78054299
2012	BBCA	729	884	0.82466063
2012	BBKP	754	884	0.85294118
2012	BBNI	750	884	0.84841629
2012	BBRI	734	884	0.83031674
2012	BDMN	766	884	0.86651584
2012	BEKS	576	884	0.65158371
2012	BMRI	772	884	0.87330317
2012	BNGA	754	884	0.85294118
2012	BNII	746	884	0.8438914
2012	BSWD	675	884	0.76357466
2012	BTPN	744	884	0.84162896
2012	BVIC	747	884	0.84502262
2012	INPC	675	884	0.76357466
2012	MAYA	656	884	0.74208145

2012	MEGA	744	884	0.84162896
2012	NISP	675	884	0.76357466
2012	PBNB	759	884	0.85859729
2012	SDRA	610	884	0.69004525
2011	AGRO	680	884	0.76923077
2011	BABP	744	884	0.84162896
2011	BACA	669	884	0.75678733
2011	BAEK	690	884	0.78054299
2011	BBCA	729	884	0.82466063
2011	BBKP	754	884	0.85294118
2011	BBNI	750	884	0.84841629
2011	BBRI	728	884	0.82352941
2011	BDMN	766	884	0.86651584
2011	BEKS	576	884	0.65158371
2011	BMRI	772	884	0.87330317
2011	BNGA	754	884	0.85294118
2011	BNII	746	884	0.8438914
2011	BSWD	675	884	0.76357466
2011	BTPN	744	884	0.84162896
2011	BVIC	747	884	0.84502262
2011	INPC	675	884	0.76357466
2011	MAYA	656	884	0.74208145
2011	MEGA	744	884	0.84162896
2011	NISP	649	884	0.7341629

2011	PNBN	759	884	0.85859729
2011	SDRA	610	884	0.69004525
2010	AGRO	661	884	0.74773756
2010	BABP	744	884	0.84162896
2010	BACA	669	884	0.75678733
2010	BAEK	694	884	0.78506787
2010	BBCA	729	884	0.82466063
2010	BBKP	758	884	0.85746606
2010	BBNI	754	884	0.85294118
2010	BBRI	718	884	0.8122172
2010	BDMN	784	884	0.88687783
2010	BEKS	581	884	0.65723982
2010	BMRI	790	884	0.89366516
2010	BNGA	778	884	0.8800905
2010	BNII	764	884	0.86425339
2010	BSWD	693	884	0.78393665
2010	BTPN	749	884	0.84728507
2010	BVIC	765	884	0.86538462
2010	INPC	679	884	0.76809955
2010	MAYA	674	884	0.76244344
2010	MEGA	753	884	0.85180996
2010	NISP	667	884	0.75452489
2010	PNBN	778	884	0.8800905
2010	SDRA	625	884	0.70701358

Lampiran 6

Hasil Perhitungan Nilai Perusahaan yang Diwakili Dengan Price Book Value (PBV) Periode 2010-2012

Tahun	Perusahaan	Harga Saham	Nilai Buku Per Saham	Total
2012	AGRO	146	104368.8871	0.00139888
2012	BABP	7800	3569.2	2.18536367
2012	BACA	120	144.5417045	0.83021022
2012	BAEK	1000	335.38775	2.98162351
2012	BBCA	9200	2104.967712	4.37061336
2012	BBKP	620	626.9713391	0.98888093
2012	BBNI	3700	2338	1.58254919
2012	BBRI	6950	906.2731843	7.66876933
2012	BDMN	5650	2973	1.90043727
2012	BEKS	120	4092.665928	0.02932074
2012	BMRI	7800	3279.985714	2.37805914
2012	BNGA	1100	897983.6825	0.00122497
2012	BNII	395	158127.7682	0.00249798
2012	BSWD	1560	430.609447	3.62277235
2012	BTPN	5050	1337.613568	3.77538037
2012	BVIC	116	224.6775486	0.51629547
2012	INPC	110	228.2074127	0.48201765

2012	MAYA	2713.58	603.0033437	4.50010772
2012	MEGA	3350.01	1735.144684	1.9306805
2012	NISP	1450	1057.668536	1.3709399
2012	PNBN	630	740.341559	0.85095858
2012	SDRA	640	234498.5969	0.00272923
2011	AGRO	118	96079.60199	0.00122815
2011	BABP	106	69232.55556	0.00153107
2011	BACA	160	119.9894995	1.33345002
2011	BAEK	2050	962.055007	2.13085529
2011	BBCA	8000	1704.602837	4.69317534
2011	BBKP	580	549.8522778	1.05482877
2011	BBNI	3800	2012	1.88866799
2011	BBRI	6750	2019.52543	3.3423694
2011	BDMN	4100	2674	1.53328347
2011	BEKS	116	7817.68781	0.01483815
2011	BMRI	6750	3706.9375	1.82091012
2011	BNGA	1220	791238.0576	0.00154189
2011	BNII	420	142.7516397	2.94217286
2011	BSWD	600	403.212218	1.48805015
2011	BTPN	3400	1001.822198	3.3938158
2011	BVIC	129	186.9834978	0.68990045
2011	INPC	96	135.9755854	0.7060091
2011	MAYA	1385.86	543.4971527	2.54989376
2011	MEGA	3500	1348.387223	2.59569354

2011	NISP	1080	945.3312419	1.14245669
2011	PNBN	780	666.5087652	1.17027718
2011	SDRA	220	206275.5872	0.00106653
2010	AGRO	168	631.4984215	0.26603392
2010	BABP	135	4632751.938	0.000029140
2010	BACA	102	8995.534238	0.01133896
2010	BAEK	2500	8529.62963	0.29309596
2010	BBCA	6400	4.626247918	4.62624792
2010	BBKP	650	29.9715	0.04611
2010	BBNI	3875	1776	2.18186937
2010	BBRI	10500	2973.185713	3.53156547
2010	BDMN	5534.84	2192	2.52501825
2010	BEKS	162	433.640737	0.37358114
2010	BMRI	6391.47	7024.173654	0.90992483
2010	BNGA	1910	575203.4772	0.00332056
2010	BNII	780	112.0679275	6.96006447
2010	BSWD	600	370.8921007	1.61772116
2010	BTPN	13200	3760.750235	3.50993796
2010	BVIC	138.79	192.3288704	0.72162853
2010	INPC	107	124.2098686	0.86144524
2010	MAYA	1288.95	484.6270473	2.65967409
2010	MEGA	3174.99	1386.290397	2.29027771
2010	NISP	1700	65014.76661	0.02614791
2010	PNBN	1140	513.47352	2.22017291

2010	SDRA	290	171574.4507	0.00169023
------	------	-----	-------------	------------