

## LAMPIRAN I

### DATA PERUSAHAAN MANUFAKTUR TAHUN 2008-2009

NO	KODE	Aktiva Lancar 2009	Kewajiban Lancar 2009	Kas & Setara Kas 2009	Aktiva Lancar 2008	Kewajiban Lancar 2008	Kas & Setara Kas 2008
1	ADES	73,551	29,613	38,471	59,208	115,217	29,311
3	AQUA	780,448	123,198	230,843	660,532	84,482	60,938
4	CEKA	374,368	76,488	5,776	406,965	55,393	6,145
5	DAVO	730,511	6,424	587,39	1259,152	45,793	290,241
6	DLTA	612,986	130,322	386,104	544,236	143,621	289,951
7	FAST	493,309	320,777	374,432	314,519	238,320	211,495
8	INDF	12954,8	11158,962	4474,83	14323,261	16262,161	4271,208
9	MLBI	561,482	852,194	337,162	524,813	561,144	276,849
10	MYOR	1750,42	764,23	321,582	1684,852	769,800	316,330
11	PSDN	206,216	131,963	56,335	156,675	56,298	62,566
12	PTSP	39,513	33,804	7,244	32,715	30,085	7,866
13	SIPD	859,537	425,312	20,063	752,241	329,377	46,047
14	SMAR	4351,3	2754,439	497,577	4709,462	2734,319	480,277
15	ULTJ	813,389	384,341	214,879	804,960	424,216	162,869

16	RMBA	2791,03	1049,582	84,31	3053,065	1231,918	76,694
17	HMSP	12688,6	6747,03	527,681	11037,287	7642,207	499,362
18	PAFI	110,362	165,831	1,44	195,900	223,414	3,461
19	RDTX	133,733	69,431	82,871	80,771	107,511	35,248
20	UNTX	66,623	262,136	4,299	73,075	303,506	3,368
21	ESTI	285,088	206,026	14,182	337,417	260,479	42,941
22	FMII	211,837	123,264	34,399	175,106	92,395	44,344
23	SRSN	250,868	146,995	4,767	217,870	158,942	43,148
24	KARW	33,949	188,441	0,999	69,680	231,767	1,672
25	PBRX	597,166	593,572	14,327	711,367	700,481	20,788
26	BIMA	67,047	114,702	2,878	57,624	108,480	57,624
27	RICY	424,189	237,134	27,351	456,987	280,729	11,683
28	BATA	242,302	103,018	9,789	238,784	110,428	5,218
29	SIMM	283,694	64,514	57,715	10368,455	69,988	529,147
30	BRPT	6122,18	2832,156	1868,49	5129,286	2324,998	1570,267
31	SULI	467,966	924,677	37,716	463,236	897,998	24,950
32	SPMA	348,79	251,56	7,392	405,862	136,022	7,683
33	AKRA	2694,12	2810,284	273,694	2215,748	2192,340	286,133

34	BUDI	536,438	514,068	57,829	713,029	680,717	143,395
35	ETWA	420,648	267,909	2,291	369,067	132,819	3,879
36	LTLS	1479,21	1319,201	297,996	2112,208	1879,789	177,904
37	TPIA	1790,98	555,153	658,866	1353,257	298,842	448,710
38	DPNS	86,911	6,365	29,858	88,417	19,385	10,401
39	AKKU	2,143	12,279	0,23	11,563	15,791	0,277
40	AKPI	781,673	521,006	253,907	746,667	544,711	228,478
41	APLI	144,635	81,752	43,339	80,333	119,086	25,679
42	BRNA	283,629	187,579	48,39	222,59	95,401	44,263
43	DYNA	451,367	519,132	19,705	430,623	526,76	23,668
44	IGAR	265,702	46,73	75,231	243,193	59,713	36,296
45	LMPI	254,306	91,336	4,56	259,994	110,549	5,447
46	SIMA	8,338	31,78	0,111	17,191	34,989	1,116
47	TRST	565,405	508,852	63,367	723,785	714,076	102,8
48	YPAS	89,883	61,788	0,439	84,882	59,74	6,217
49	SMCB	1476,34	1162,542	380,248	2097,09	1269,636	893,807
50	INTP	5322,92	1771,03	2613,472	3471,276	1943,884	790,14
51	SMGR	8207,04	2294,842	3410,268	7083,421	2090,588	3746,684

52	BTON	35,082	3,707	13,514	60,423	13,982	33,817
53	INAI	273,188	263,875	3,815	419,384	348,410	28,059
54	JKSW	120,887	21,77	0,927	150,709	67,265	0,385
55	JPRS	217,575	75,723	1,429	373,882	123,117	116,224
56	LMSH	46,698	21,976	2,714	51,255	18,605	2,948
57	LION	236,95	29,755	127,049	219,551	38,607	80,467
58	PICO	308,862	338,862	3,497	351,766	356,828	11,91
59	TIRA	136,653	109,371	11,739	152,109	131,511	9,673
60	KICI	53,83	9,73	3,135	55,263	8,559	1,697
61	KDSI	352,349	294,337	24,573	288,225	241,053	11,998
62	ARNA	205,032	258,756	2,378	199,226	263,277	10,086
63	MLIA	1417,86	6544,974	329,365	1634,199	8482,018	185,398
64	TOTO	611,487	296,388	190,026	1031,13	441,307	131,19
65	KIAS	511,901	393,93	12,802	378,639	251,465	3,343
66	KBLI	114,083	111,276	2,159	215,734	207,089	9,638
67	IKBI	417,181	58,076	180,496	492,243	119,983	157,768
68	ASGR	524,516	362,451	176,263	587,704	471,361	132,737
69	MTDL	775,023	519,016	159,279	988,662	740,209	218,592

70	PTSN	483,574	421,521	39,538	516,085	400,64	42,051
71	MYOH	6,33636	5,077	0,027668	6,923	5,232	0,002977
72	AUTO	2131,34	980,428	773,936	1862,813	873,185	525,658
73	BRAM	656,111	190,875	133,842	978,226	446,467	276,768
74	GJTL	3375,29	1333,179	815,459	3057,108	2071,221	169,621
75	GDYR	398,615	440,561	90,833	445,533	299,429	161,867
76	INDS	413,211	324,809	33,208	683,009	635,364	16,057
77	INTA	851,625	487,724	58,613	1009,143	469,59	109,179
78	LPIN	95,004	41,85	0,53	126,689	97,36	0,501
79	MASA	735,307	855,759	13,895	615,608	688,819	78,743
80	NIPS	168,641	169,915	15,024	180,981	174,852	20,154
81	ADMG	1418,65	1299,925	118,541	1414,429	1435,701	162,076
82	SQMI	3,112	1,36	1,406	1,244	1,489	0,00447
83	SMSM	574,889	362,255	8,68	555,214	305,41	13,616
84	SUGI	37,761	0,543	0,028	42,356	3,232	5,48
85	TURI	840,591	620,68	253,962	2038,331	1445,037	579,168
85	UNTR	11969	7225,966	2769,187	12883,59	7874,135	3324,942
86	INTD	31,064	63,654	2,911	32,506	66,291	8,53

87	MDRN	452,234	393,113	9,736	480,69	381,573	14,104
88	KONI	66,674	62,974	10,285	26,199	29,201	6,625
89	SQBI	250,156	45,877	116,844	216,39	64,256	72,079
90	DVLA	605,397	198,476	183,743	457,417	110,647	213,488
91	KLBF	4701,89	1574,137	1562,664	4168,054	1250,371	1321,797
92	KAEF	1020,88	510,854	163,821	950,617	449,854	221,955
93	MERK	343,148	68,108	76,336	298,668	38,42	134,14
94	PYFA	45,49	21,669	3,129	41,291	25,112	1,981
95	SCPI	163,155	174,032	2,23	153,242	172,018	6,033
96	TSPC	2354,08	678,727	1180,73	2055,154	536,504	1008,252
97	TCID	562,97	77,51	147,152	497,211	61,401	99,238
98	MRAT	279,386	38,918	85,948	274,498	43,498	98,29
99	UNVR	3598,79	3454,869	858,322	3103,295	3091,111	722,347
100	CMPP	8,479	26,288	1,758	14,488	21,786	1,686
101	HITS	244,168	363,927	50,188	565,054	693,264	230,75
102	IATA	157,376	188,752	19,316	171,559	278,071	8,839
103	TMAS	196,913	574,327	13,444	200,532	374,827	57,66
104	SMDR	1486,76	1291,038	620,478	1931,9	1266,341	984,007

105	WEHA	21,534	42,052	4,109	16,176	40,082	1,791
106	ZBRA	10,093	30,115	0,274	10,028	28,24	0,314
107	EXCL	2007,29	6008,894	747,965	3200,815	5677,831	1170,203
108	ISAT	7139,63	13068,122	2835,999	9691,773	10675,245	5737,866
109	FREN	539,174	269,21	23,839	707,993	1086,188	23,734
110	TLKM	16186	26717,414	7805,46	14622,31	26998,151	6889,945
111	ALFA	241,561	330,011	15,966	264,626	273,228	30,278
112	TMPI	359,594	306,059	7,179	1364,125	434,696	12,912
113	AIMS	182,431	161,406	0,0602	81,021	60,916	0,0719
114	EPMT	2579,98	1333,083	270,222	2167,839	1137,38	347,731
115	FISH	492,036	402,736	5,433	343,668	289,574	20,758
116	MPPA	5066,24	3144,994	2252,173	5081,51	4531,454	1742,666
117	SDPC	244,093	164,239	17,013	288,02	217,595	37,403
118	MAPI	1839,97	1270,111	189,686	1936,628	1380,405	278,153
119	MICE	241,298	33,464	58,641	199,21	29,724	42,284
120	RALS	1758,93	626,179	655,45	1697,946	571,928	841,838
121	RIMO	4,816	29,029	0,376	43,582	52,261	5,784
122	TGKA	1317,47	892,309	43,043	1379,115	990,51	27,263

123	TKGA	67,116	69,184	21,975	58	67,274	21,117
124	WICO	61,426	77,916	3,312	64,365	73,616	2,415
125	ACES	775,772	73,186	395,771	619,284	91,853	98,688
126	OKAS	600,445	334,136	112,198	586,095	346,595	109,477
127	CSAP	1020,31	804,818	33,427	900,328	661,044	37,121
128	TRIL	205,377	20,132	0,972	232,154	39,774	11,099



**LAMPIRAN II  
DATA PERUSAHAAN MANUFAKTUR**

(dalam jutaan Rupiah)

No	KODE	ΔAL	ΔKL	ΔKas& Setara Kas	Revenue	Total Aset (Rp)
1	ADES	14,343	-85,604	9,16	134.438	178287000000
3	AQUA	119,916	38,716	169,905	2733.713	1147206000000
4	CEKA	-32,597	21,095	-0,369	1194.543	568362939854
5	DAVO	-528,641	-39,369	297,149	406.062	2806017091339
6	DLTA	68,75	-13,299	96,153	740.68	760425630000
7	FAST	178,79	82,457	162,937	2454.359	1.041.408.834.000
8	INDF	-1368,448	-5103,199	203,622	37140.83	40.382.953.000.000
9	MLBI	36,669	291,05	60,313	1616.264	993465000000
10	MYOR	65,572	-5,57	5,252	4777.175	3246498515952
11	PSDN	49,541	75,665	-6,231	592.358	353628509667
12	PTSP	6,798	3,719	-0,622	226.789	90667258170
13	SIPD	107,296	95,935	-25,984	3242.55	1.641.295.139.974
14	SMAR	-358,158	20,12	17,3	14201.23	10.210.594.909.953
15	ULTJ	8,429	-39,875	52,01	1613.927	1,7327E+12
16	RMBA	-262,031	-182,336	7,616	6081.726	4.302.659.178.165
17	HMSP	1651,356	-895,177	28,319	38972.186	1,77164E+13
18	PAFI	-85,538	-57,583	-2,021	247.055	463.571.895.465
19	RDTX	52,962	-38,08	47,623	236.065	651.180.109.447
20	UNTX	-6,452	-41,37	0,931	145.59	143.664.943.150
21	ESTI	-52,329	-54,453	-28,759	539.808	518.857.361.261
22	FMII	36,731	30,869	-9,945	408.279	230.275.860.920
23	SRSN	32,998	-11,947	-38,381	352.543	413.776.708.000
24	KARW	-35,731	-43,326	-0,673	70.55	101.933.384.330
25	PBRX	-114,201	-106,909	-6,461	1593.602	819.565.245.320
26	BIMA	9,423	6,222	-54,746	242.228	94.880.851.389
27	RICY	-32,798	-43,595	15,668	507.954	5,99719E+11
28	BATA	3,518	-7,41	4,571	598.466	416.679.147.000
29	SIMM	-10084,761	-5,474	-471,432	4218.733	60038267566
30	BRPT	992,889	507,158	298,223	14392.94	16.375.286.000.000
31	SULI	4,73	26,679	12,766	667.299	2.009.536.359.513
32	SPMA	-57,072	115,538	-0,291	1019.725	1.432.637.490.340
33	AKRA	478,368	617,944	-12,439	8959.841	6.059.070.429.000
34	BUDI	-176,591	-166,649	-85,566	1.782.132	1.598.824.000.000
35	ETWA	51,581	135,09	-1,588	765.43	5,35797E+11
36	LTLS	-632,997	-560,588	120,092	3746.406	3.081.130.000.000
37	TPIA	437,724	256,311	210,156	4739.684	2.747.915.000.000

38	DPNS	-1,506	-13,02	19,457	93.286	142.551.475.929
39	AKKU	-9,42	-3,512	-0,047	2.562	32495688928
40	AKPI	35,006	-23,705	25,429	1386.209	1.587.635.868.000
41	APLI	64,302	-37,334	17,66	284.538	302.381.110.626
42	BRNA	61,039	92,178	4,127	537.142	507.226.402.680
43	DYNA	20,744	-7,628	-3,963	1492.066	1.290.590.949.137
44	IGAR	22,509	-12,983	38,935	501.126	317.808.701.451
45	LMPI	-5,688	-19,213	-0,887	381.14	540.513.720.495
46	SIMA	-8,853	-3,209	-1,005	1.714	53.430.159.699
47	TRST	-158,38	-205,224	-39,433	1571.51	1.921.660.087.991
48	YPAS	5,001	2,048	-5,778	278.875	191.136.146.962
49	SMCB	-620,752	-107,094	-513,559	5943.881	7.265.366.000.000
50	INTP	1851,64	-172,854	1823,332	10576.456	13.276.270.232.548
51	SMGR	1123,62	204,254	-336,416	14387.849	12.951.308.161.000
52	BTON	-25,341	-10,275	-20,303	133.11	69.783.877.404
53	INAI	-146,196	-84,535	-24,244	470.649	4,70416E+11
54	JKSW	-29,822	-45,495	0,542	205.653	270.966.547.227
55	JPRS	-156,307	-47,394	-114,795	302.868	353.951.009.577
56	LMSH	-4,557	3,371	-0,234	124.81	72.830.915.980
57	LION	17,399	-8,852	46,582	197.507	271.366.371.297
58	PICO	-42,904	-17,966	-8,413	607.17	542.660.240.316
59	TIRA	-15,456	-22,14	2,066	239.088	201.789.482.852
60	KICI	-1,433	1,171	1,438	83.01	84.276.874.394
61	KDSI	64,124	53,284	12,575	959.834	550.691.466.904
62	ARNA	5,806	-4,521	-7,708	714.062	822.686.549.168
63	MLIA	-216,339	-1937,044	143,967	3164.691	3.238.592.534.000
64	TOTO	-419,643	-144,919	58,836	980.326	1.010.892.409.021
65	KIAS	133,262	142,465	9,459	359.943	1,32052E+12
66	KBLI	-101,651	-95,813	-7,479	301.33	354.780.873.513
67	IKBI	-75,062	-61,907	22,728	862.112	561.948.871.968
68	ASGR	-63,188	-108,91	43,526	1335.237	774.856.830.143
69	MTDL	-213,639	-221,193	-59,313	3396.917	1.059.054.196.506
70	PTSN	-32,511	20,881	-2,513	1950.28	899.685.312.962
71	MYOH	-0,58664	-0,155	0,024691	2.047	6.930.528.496
72	AUTO	268,523	107,243	248,278	5265.798	4,64494E+12
73	BRAM	-322,115	-255,592	-142,926	1500.639	1.349.630.935.000
74	GJTL	318,178	-738,042	645,838	7936.432	8.877.146.000.000
75	GDYR	-46,918	141,132	-71,034	1292.819	127.629.806.000
76	INDS	-269,798	-310,555	17,151	720.228	207.928.980.569
77	INTA	-157,518	18,134	-50,566	1026.887	1.039.510.978.420
78	LPIN	-31,685	-55,51	0,029	58.088	137.909.659.938
79	MASA	119,699	166,94	-64,848	1691.475	2.536.045.000.000
80	NIPS	-12,34	-4,937	-5,13	279.929	314.477.779.213
81	ADMG	4,224	-135,776	-43,535	3142.96	3.719.872.147.000

82	SQMI	1,868	-0,129	1,40153	2.665	26.568.599.172
83	SMSM	19,675	56,845	-4,936	1374.651	941.651.276.002
84	SUGI	-4,595	-2,689	-5,452	18.471	37.761.429.160
85	TURI	-1197,74	-824,357	-325,206	4890.203	1,77069E+12
85	UNTR	-914,589	-648,169	-555,755	29241.883	2,44048E+13
86	INTD	-1,442	-2,637	-5,619	79.053	35.069.204.276
87	MDRN	-28,456	11,54	-4,368	898.945	773.048.887.111
88	KONI	40,475	33,773	3,66	51.95	93.116.815.117
89	SQBI	33,766	-18,379	44,765	419.694	318.933.869.000
90	DVLA	147,98	87,829	-29,745	869.17	783.613.064.000
91	KLBF	533,838	323,766	240,867	9087.347	6.482.446.670.172
92	KAEF	70,267	61	-58,134	2854.057	1.562.624.630.137
93	MERK	44,48	29,688	-57,804	751.403	433.970.635.000
94	PYFA	4,199	-3,443	1,148	132	99937383195
95	SCPI	9,913	2,014	-3,803	284.9	2,06257E+11
96	TSPC	298,922	142,223	172,478	4497.931	3.263.102.915.008
97	TCID	65,759	16,109	47,914	1388.724	994.620.225.969
98	MRAT	4,888	-4,58	-12,342	345.575	365.635.717.933
99	UNVR	495,498	363,758	135,975	18246.872	7.484.990.000.000
100	CMPP	-6,009	4,502	0,072	16.935	68239486082
101	HITS	-320,886	-329,337	-180,562	985.686	2.164.500.729.000
102	IATA	-14,183	-89,319	10,477	239.365	562.169.537.000
103	TMAS	-3,619	199,5	-44,216	988.305	1.608.975.918.135
104	SMDR	-445,138	24,697	-363,529	4262.046	5.778.199.014.000
105	WEHA	5,358	1,97	2,318	92.606	155.438.315.840
106	ZBRA	0,065	1,875	-0,04	23.827	70.586.524.661
107	EXCL	-1193,526	331,063	-422,238	13879.513	27.380.095.000.000
108	ISAT	-2552,146	2392,877	-2901,867	18393.016	7.139.627.000.000
109	FREN	-168,819	-816,978	0,105	368.968	4,75693E+12
110	TLKM	1563,714	-280,737	915,515	64596.635	97.559.606.000.000
111	ALFA	-23,065	56,783	-14,312	1567.55	6,73287E+11
112	TMPI	-1004,531	-128,637	-5,733	323.655	1.378.733.701.528
113	AIMS	101,41	100,49	-0,0117	223.495	1,82576E+11
114	EPMT	412,137	195,703	-77,509	8550.126	2.986.182.416.539
115	FISH	148,368	113,162	-15,325	2081.305	557.385.176.818
116	MPPA	-15,271	-1386,46	509,507	8758.719	10.560.144.000.000
117	SDPC	-43,927	-53,356	-20,39	1010.934	268.013.405.356
118	MAPI	-96,658	-110,294	-88,467	4112.215	3.379.394.233.000
119	MICE	42,088	3,74	16,357	340.462	2,91306E+11
120	RALS	60,987	54,251	-186,388	4310.395	3.209.210.000.000
121	RIMO	-38,766	-23,232	-5,408	70.544	16.685.905.828
122	TGKA	-61,646	-98,201	15,78	4788.473	1.466.078.753.943
123	TKGA	9,116	1,91	0,858	1389.295	101.746.564.873
124	WICO	-2,939	4,3	0,897	512.321	218.436.559.363

125	ACES	156,488	-18,667	297,083	1350.227	9,70556E+11
126	OKAS	14,35	-12,459	2,721	1326.294	1.005.868.493.667
127	CSAP	119,978	143,774	-3,694	2874.247	1.385.588.393.000
128	TRIL	-26,777	-19,642	-10,127	143.609	270.576.772.699

### LAMPIRAN III

**Data Manajemen Laba (ML), Ukuran dewan komisaris (UDK), Komposisi dewan komisaris(KDK), Ukuran perusahaan (Size), Kepemilikan Institusional (KI), Kepemilikan Manajerial (KM), Kepemilikan konsentrasi (KK)**

NO	KODE	ML	UDK	KDK	Size	KI	KM	KK
1	ADES	0.6753	3	0.000	25.9067	0.054	0.000	0.919
2	AQUA	-0.0324	3	0.333	27.7684	0.057	0.000	0.936
3	CEKA	-0.0446	3	0.333	27.0660	0.080	0.000	0.870
4	DAVO	-1.9367	3	0.333	28.6628	0.173	0.000	0.232
5	DLTA	-0.0190	5	0.200	27.3571	0.154	0.000	0.583
6	FAST	-0.0271	6	0.333	27.6716	0.097	0.438	0.438
7	INDF	0.0951	10	0.333	31.3294	0.499	0.050	0.501
8	MLBI	-0.1947	5	0.200	27.6245	0.166	0.000	0.759
9	MYOR	0.0138	3	0.333	28.8086	0.669	0.000	0.329
10	PSDN	-0.0336	6	0.333	26.5915	0.000	0.000	0.345
11	PTSP	0.0163	3	0.333	25.2305	0.027	0.000	0.594
12	SIPD	0.0115	6	0.333	28.1265	0.010	0.215	0.783
13	SMAR	-0.0279	8	0.375	29.9544	0.048	0.000	0.952
14	ULTJ	-0.0023	3	0.333	28.1807	0.385	0.361	0.214
15	RMBA	-0.0144	3	0.333	29.0903	0.003	0.000	0.997
16	HMSP	0.0646	5	0.400	30.5055	0.018	0.000	0.981
17	PAFI	-0.1050	3	0.333	26.8622	0.003	0.000	0.485
18	RDTX	0.1839	3	0.000	27.2021	0.185	0.000	0.379
19	UNTX	0.2334	3	0.333	25.6907	0.126	0.000	0.694
20	ESTI	0.0572	4	0.500	26.9749	0.274	0.000	0.590
21	FMII	0.0387	4	0.500	26.1625	0.850	0.000	0.087
22	SRSN	0.2364	9	0.333	26.7486	0.153	0.000	0.352
23	KARW	0.1172	4	0.500	25.3476	0.383	0.000	0.533
24	PBRX	-0.0005	9	0.111	27.4320	0.603	0.067	0.210
25	BIMA	0.2392	4	0.500	25.2759	0.258	0.000	0.525
26	RICY	-0.0096	3	0.333	27.1197	0.651	0.155	0.195
27	BATA	0.0106	5	0.400	26.7556	0.142	0.000	0.767

28	SIMM	-2.2774	3	0.333	24.8182	0.300	0.014	0.686
29	BRPT	0.0130	5	0.600	30.4268	0.274	0.004	0.523
30	SULI	-0.0520	5	0.400	28.3289	0.362	0.000	0.516
31	SPMA	-0.1690	5	0.400	27.9905	0.147	0.000	0.297
32	AKRA	-0.0142	3	0.333	29.4326	0.287	0.002	0.711
33	BUDI	0.0424	5	0.400	28.1003	0.486	0.000	0.486
34	ETWA	-0.1070	3	0.333	27.0070	0.363	0.010	0.218
35	LTLS	-0.0514	5	0.400	28.7563	0.333	0.037	0.630
36	TPIA	-0.0061	4	0.500	28.6419	0.156	0.044	0.779
37	DPNS	-0.0851	3	0.333	25.6830	0.267	0.065	0.497
38	AKKU	-2.2877	2	0.500	24.2044	0.200	0.010	0.650
39	AKPI	0.0240	6	0.333	28.0933	0.183	0.000	0.173
40	APLI	0.2951	3	0.333	26.4350	0.283	0.154	0.563
41	BRNA	-0.0657	4	0.250	26.9522	0.252	0.233	0.514
42	DYNA	0.0217	4	0.250	27.8861	0.249	0.007	0.274
43	IGAR	-0.0069	3	0.333	26.4847	0.325	0.000	0.675
44	LMPI	0.0378	2	0.500	27.0158	0.225	0.000	0.178
45	SIMA	-2.7065	3	0.333	24.7016	0.300	0.014	0.686
46	TRST	0.0549	3	0.333	28.2842	0.405	0.000	0.283
47	YPAS	0.0313	3	0.333	25.9763	0.102	0.004	0.895
48	SMCB	0.0000	7	0.285	29.6141	0.090	0.000	0.773
49	INTP	0.0190	7	0.428	30.2170	0.360	0.000	0.510
50	SMGR	0.0873	6	0.500	30.1922	0.241	0.000	0.510
51	BTON	0.0393	2	0.500	24.9687	0.106	0.096	0.543
52	INAI	-0.0795	5	0.200	26.8769	0.341	0.000	0.329
53	JKSW	0.0736	2	0.500	26.3253	0.394	0.013	0.306
54	JPRS	0.0194	2	0.500	26.5924	0.160	0.155	0.357
55	LMSH	-0.0616	3	0.333	25.0114	0.422	0.256	0.256
56	LION	-0.1029	3	0.333	26.3267	0.421	0.002	0.289
57	PICO	-0.0272	3	0.333	27.0197	0.059	0.001	0.762
58	TIRA	0.0193	4	0.250	26.0305	0.035	0.000	0.425
59	KICI	-0.0487	3	0.333	25.1574	0.200	0.050	0.440
60	KDSI	-0.0018	4	0.000	27.0344	0.252	0.000	0.491
61	ARNA	0.0253	2	1.000	27.4358	0.233	0.000	0.215
62	MLIA	0.4982	3	0.333	28.8062	0.327	0.000	0.415
63	TOTO	-0.3403	3	0.333	27.6419	0.052	0.000	0.395
64	KIAS	-0.0518	2	0.500	27.9090	0.016	0.000	0.693
65	KBLI	0.0054	4	0.500	26.5948	0.093	0.000	0.200
66	IKBI	-0.0416	5	0.400	27.0547	0.068	0.001	0.881
67	ASGR	0.0016	3	0.333	27.3759	0.231	0.000	0.769
68	MTDL	0.0197	3	0.333	27.6884	0.770	0.101	0.129
69	PTSN	-0.0261	3	0.333	27.5253	0.079	0.700	0.665
70	MYOH	-0.2229	4	0.500	22.6592	0.104	0.000	0.313
71	AUTO	-0.0165	9	0.333	29.1668	0.043	0.000	0.957

72	BRAM	0.0509	7	0.285	27.9309	0.088	0.254	0.602
73	GJTL	0.0517	7	0.428	29.8145	0.381	0.001	0.448
74	GDYR	-0.0905	3	0.333	25.5724	0.061	0.000	0.850
75	INDS	0.0328	3	0.333	26.0605	0.125	0.000	0.875
76	INTA	-0.1218	3	0.333	27.6698	0.077	0.058	0.327
77	LPIN	0.4097	3	0.333	25.6499	0.703	0.000	0.250
78	MASA	0.0104	5	0.600	28.5616	0.369	0.000	0.277
79	NIPS	-0.0081	3	0.333	26.4742	0.386	0.243	0.371
80	ADMG	0.0584	7	0.285	28.9447	0.101	0.000	0.289
81	SQMI	0.2234	2	0.500	24.0030	0.246	0.006	0.596
82	SMSM	-0.0234	3	0.333	27.5709	0.301	0.060	0.699
83	SUGI	0.1920	3	0.333	24.3546	0.341	0.000	0.552
84	TURI	-0.0099	5	0.400	28.2024	0.123	0.000	0.494
85	UNTR	0.0099	8	0.375	30.8258	0.405	0.000	0.595
86	INTD	0.0862	3	0.333	24.2806	0.530	0.000	0.198
87	MDRN	-0.0396	3	0.333	27.3736	0.245	0.000	0.583
88	KONI	0.0586	3	0.333	25.2571	0.216	0.056	0.642
89	SQBI	0.0176	3	0.333	26.4882	0.010	0.000	0.910
90	DVLA	0.1034	3	0.000	27.3872	0.073	0.000	0.927
91	KLBF	-0.0034	6	0.333	29.5001	0.433	0.000	0.102
92	KAEF	0.0236	5	0.600	28.0774	0.097	0.003	0.900
93	MERK	0.0966	3	0.333	26.7962	0.260	0.000	0.740
94	PYFA	0.0492	3	0.333	25.3278	0.231	0.231	0.539
95	SCPI	0.0411	3	0.333	26.0524	0.108	0.000	0.646
96	TSPC	-0.0035	3	0.667	28.8137	0.049	0.001	0.951
97	TCID	0.0013	5	0.400	27.6256	0.206	0.002	0.609
98	MRAT	0.0631	3	0.333	26.6249	0.195	0.000	0.713
99	UNVR	-0.0002	6	0.000	29.6439	0.150	0.000	0.850
100	CMPP	-0.6249	4	0.250	24.9463	0.370	0.000	0.630
101	HITS	0.1918	2	0.000	28.4032	0.103	0.000	0.681
102	IATA	0.2701	3	0.333	27.0551	0.314	0.000	0.686
103	TMAS	-0.1608	3	0.667	28.1066	0.121	0.001	0.878
104	SMDR	-0.0249	6	0.500	29.3851	0.299	0.027	0.580
105	WEHA	0.0116	3	0.333	25.7695	0.255	0.017	0.669
106	ZBRA	-0.0743	2	0.500	24.9801	0.160	0.000	0.350
107	EXCL	-0.0794	7	0.428	30.9408	0.002	0.000	0.831
108	ISAT	-0.1111	10	0.400	29.5967	0.207	0.000	0.650
109	FREN	1.7564	3	0.333	29.1906	0.453	0.000	0.196
110	TLKM	0.0144	5	0.400	32.2115	0.384	0.000	0.525
111	ALFA	-0.0418	9	0.333	27.2354	0.001	0.000	0.799
112	TMPI	-2.6885	3	0.333	27.9522	0.576	0.000	0.291
113	AIMS	0.0042	2	0.500	25.9304	0.572	0.000	0.284
114	EPMT	0.0344	4	0.500	28.7250	0.053	0.000	0.838
115	FISH	0.0243	2	0.000	27.0465	0.100	0.000	0.729

116	MPPA	0.0984	6	0.667	29.9881	0.432	0.000	0.500
117	SDPC	0.0295	6	0.333	26.3143	0.047	0.000	0.550
118	MAPI	0.0248	5	0.400	28.8487	0.342	0.000	0.588
119	MICE	0.0646	3	0.333	26.3976	0.125	0.000	0.604
120	RALS	0.0448	4	0.500	28.7970	0.402	0.037	0.561
121	RIMO	-0.1435	2	0.500	23.5378	0.670	0.000	0.330
122	TGKA	0.0043	5	0.400	28.0136	0.066	0.002	0.373
123	TKGA	0.0046	3	0.333	25.3458	0.077	0.210	0.210
124	WICO	-0.0159	3	0.333	26.1098	0.124	0.000	0.781
125	ACES	-0.0903	4	0.500	27.6011	0.282	0.000	0.600
126	OKAS	0.0182	4	0.250	27.6369	0.094	0.000	0.602
127	CSAP	-0.0070	5	0.400	27.9571	0.504	0.054	0.285
128	TRIL	0.0208	2	0.500	26.3238	0.184	0.000	0.744

## LAMPIRAN IV

### Statistik Deskriptif Data

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukurandewankomisaris	128	2.000	10.000	4.10938	1.832491
Komposisidewankomisaris	128	.000	1.000	.36509	.140765
Ukuranperusahaan	128	22.6592	32.2115	27.336880	1.7165200
KepemilikanInstitusi	128	.000	.850	.23823	.180720
KepemilikanManajerial	128	.000	.700	.03533	.095736
KepemilikanKonsentrasi	128	.087	.997	.54677	.232059
ManajemenLaba	128	-2.7065	1.7564	-.063609	.5142103
Valid N (listwise)	128				



## Lampiran IV.1

### Hasil Uji Normalitas: Nonparametric-test Kolmogorov-Smirnov

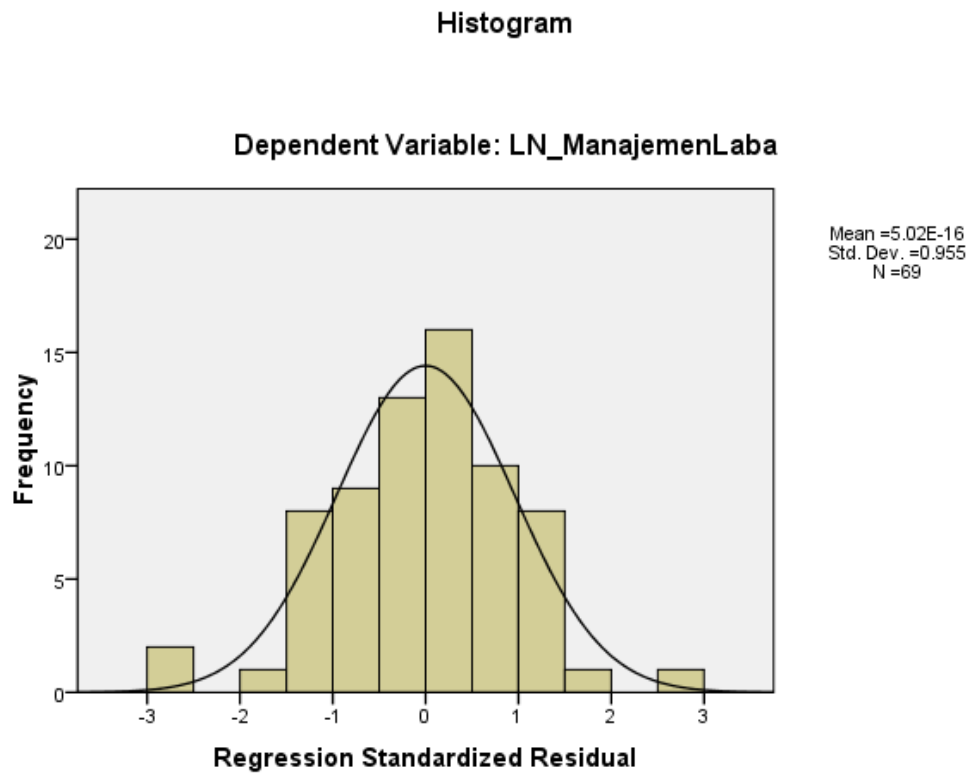
		Unstandardized Residual
N		69
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.28904969
Most Extreme Differences	Absolute	.061
	Positive	.036
	Negative	-.061
Kolmogorov-Smirnov Z		.504
Asymp. Sig. (2-tailed)		.961

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran IV.2

### Hasil Uji Normalitas Data: Analisis Grafik Histogram

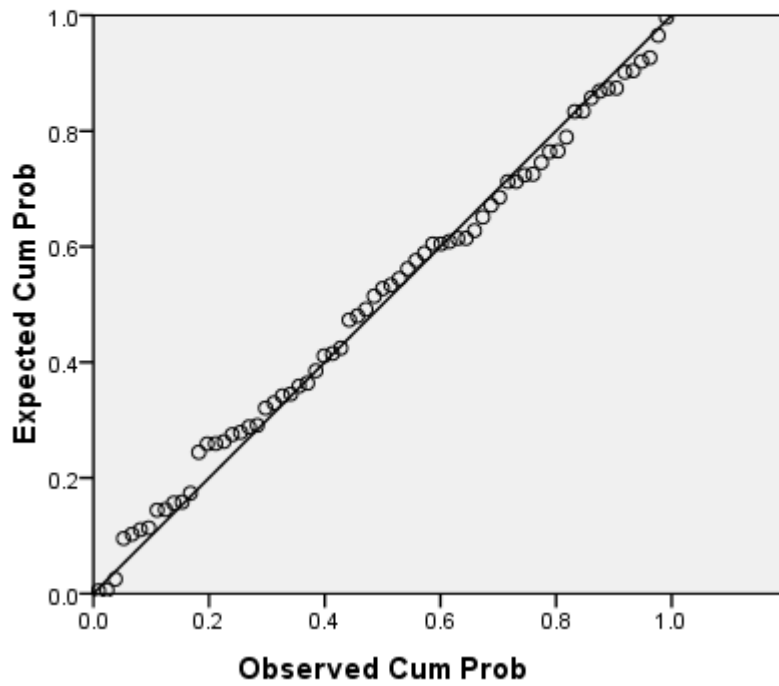


**Lampiran IV.3**

**Hasil Uji Normalitas Data: Analisis Grafik P-P Plots**

**Normal P-P Plot of Regression Standardized Residual**

**Dependent Variable: LN\_ManajemenLaba**



**Lampiran IV.4**  
**Hasil Uji Multikolinearitas Data**

<b>Coefficients<sup>a</sup></b>			
Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ukuran dewan komisaris	.624	1.603
	Komposisi dewan komisaris	.912	1.097
	Ukuran perusahaan	.598	1.673
	Kepemilikan Institusional	.644	1.554
	Kepemilikan Manajerial	.944	1.060
	Kepemilikan Konsentrasi	.652	1.533

a. Dependent Variable: LN\_ManajemenLaba

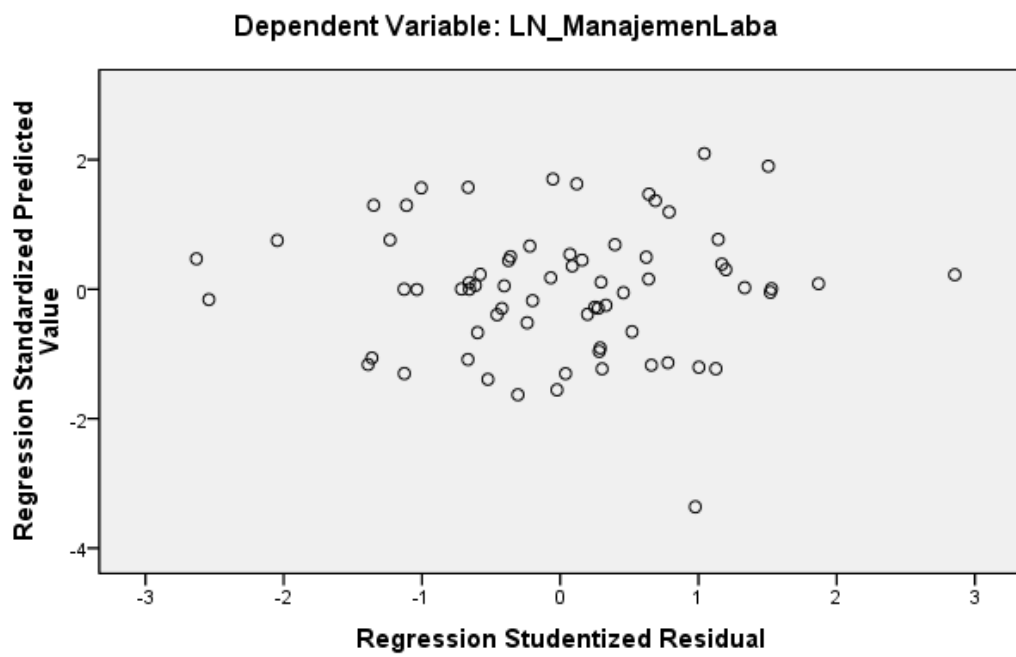
**Coefficient Correlations<sup>a</sup>**

Model		Kepemilikan Konsentrasi	Ukuran perusahaan	Kepemilikan Manajerial	Komposisi dewan komisaris	Kepemilikan Institusi	Ukuran dewan komisaris
1	Correlations						
	Kepemilikan Konsentrasi	1.000	-.114	.125	.174	.545	.074
	Ukuran perusahaan	-.114	1.000	.144	-.057	-.182	-.610
	Kepemilikan Manajerial	.125	.144	1.000	.036	.141	-.112
	Komposisi dewan komisaris	.174	-.057	.036	1.000	-.085	-.019
	Kepemilikan Institusional	.545	-.182	.141	-.085	1.000	.106
	Ukuran dewan komisaris	.074	-.610	-.112	-.019	.106	1.000
Covariances	Kepemilikan Konsentrasi	.820	-.012	.318	.172	.537	.008
	Ukuran perusahaan	-.012	.014	.048	-.007	-.024	-.009
	Kepemilikan Manajerial	.318	.048	7.883	.110	.432	-.037
	Komposisi dewan komisaris	.172	-.007	.110	1.183	-.101	-.002
	Kepemilikan Institusional	.537	-.024	.432	-.101	1.186	.014
	Ukuran dewan komisaris	.008	-.009	-.037	-.002	.014	.014

a. Dependent Variable: LN\_ManajemenLaba

**Lampiran IV.5**  
**Hasil Uji Heteroskedastisitas**

**Scatterplot**



## Lampiran IV.6

### Hasil Uji Autokorelasi dan Model Regresi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.342 <sup>a</sup>	.117	.032	1.34998	1.959

a. Predictors: (Constant), KepemilikanKonsentrasi, Ukuranperusahaan, KepemilikanManajerial, Komposisi dewan komisaris, KepemilikanInstitusi, Ukurandewan komisaris

b. Dependent Variable: LN\_ManajemenLaba

## Lampiran IV.7

### Hasil Uji t

Coefficients <sup>a</sup>							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.014	2.999		.005	.996		
Ukuran dewan komisaris	.009	.118	.011	.075	.941	.624	1.603
Komposisi dewan komisaris	-2.230	1.088	-.256	-2.050	.045	.912	1.097
Ukuran perusahaan	-.113	.119	-.146	-.946	.348	.598	1.673
Kepemilikan Institusional	1.799	1.089	.246	1.652	.104	.644	1.554
Kepemilikan Manajerial	-1.982	2.808	-.087	-.706	.483	.944	1.060
Kepemilikan Konsentrasi	.542	.905	.088	.599	.551	.652	1.533

a. Dependent Variable: LN\_ManajemenLaba

**Lampiran IV.8**  
**Hasil Uji F**

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	14.988	6	2.498	1.371	.241 <sup>a</sup>
	Residual	112.992	62	1.822		
	Total	127.981	68			

a. Predictors: (Constant), KepemilikanKonsentrasi, Ukuranperusahaan, KepemilikanManajerial, Komposisidewankomisaris, KepemilikanInstitusi, Ukurandewankomisaris

b. Dependent Variable: LN\_ManajemenLaba