



## LAMPIRAN

### Lampiran 1

#### Daftar Sampel Perusahaan Yang Terdaftar di BEI

| No | Kode | Nama Perusahaan             | Sub-Sektor        |
|----|------|-----------------------------|-------------------|
| 1  | BISI | BISI International Tbk.     | Makanan & Minuman |
| 2  | DSNG | Dharma Satya Nusantara Tbk. | Makanan & Minuman |
| 3  | INDF | Indofood Sukses Makmur Tbk. | Makanan & Minuman |
| 4  | TBLA | Tunas Baru Lampung Tbk.     | Makanan & Minuman |
| 5  | CLEO | Sariguna Primatirta Tbk.    | Makanan & Minuman |
| 6  | HOKI | Buyung Poetra Sembada Tbk.  | Makanan & Minuman |
| 7  | KEJU | Mulia Boga Raya Tbk         | Makanan & Minuman |
| 8  | SKLT | Sekar Laut Tbk              | Makanan & Minuman |
| 9  | STTP | Siantar Top Tbk             | Makanan & Minuman |

### Lampiran 2

#### Data Perhitungan Variabel Penelitian Keseluruhan

Tahun 2018

| No | KODE | KM           | KI     | DK   | SIZE       | ML      |
|----|------|--------------|--------|------|------------|---------|
| 1  | BISI | 0.0021000000 | 0.5408 | 0.33 | 28.6480654 | 0,23874 |
| 2  | DSNG | 0.1531801077 | 0.5590 | 0.33 | 30.0939285 | 0,05017 |
| 3  | INDF | 0.0001571700 | 0.5007 | 0.38 | 32.2009557 | 0,02972 |
| 4  | TBLA | 0.0008753114 | 0.5526 | 0.33 | 30.4246321 | 0,09536 |
| 5  | CLEO | 0.0104426333 | 0.8125 | 0.33 | 27.4494199 | 0,04383 |
| 6  | HOKI | 0.0348386051 | 0.6607 | 0.33 | 27.3550654 | 0,23319 |
| 7  | KEJU | 0.0400000000 | 0.1333 | 0.50 | 27.0082843 | 0,09041 |
| 8  | SKLT | 0.0082332569 | 0.8406 | 0.33 | 27.3397242 | 0,06619 |
| 9  | STTP | 0.0326293130 | 0.5676 | 0.50 | 28.5984573 | 0,04747 |



Tahun 2019

| NO | KODE | KM           | KI     | DK   | SIZE       | ML      |
|----|------|--------------|--------|------|------------|---------|
| 1. | BISI | 0.0025166667 | 0.5414 | 0.33 | 28.7097898 | 0,00659 |
| 2. | DSNG | 0.0917671663 | 0.5590 | 0.33 | 30.0838195 | 0,01520 |
| 3. | INDF | 0.0001571700 | 0.5007 | 0.38 | 32.1974355 | 0,03931 |
| 4. | TBLA | 0.0008753114 | 0.5526 | 0.33 | 30.4853628 | 0,00665 |
| 5. | CLEO | 0.0099533333 | 0.8125 | 0.33 | 27.8502725 | 0,00490 |
| 6. | HOKI | 0.0348386051 | 0.6607 | 0.33 | 27.4669434 | 0,02445 |
| 7. | KEJU | 0.4412800000 | 0.5587 | 0.50 | 25.2860397 | 0,17916 |
| 8. | SKLT | 0.0082332569 | 0.8406 | 0.33 | 27.3963685 | 0,01433 |
| 9. | STTP | 0.0326293130 | 0.5676 | 0.50 | 28.6893540 | 0,02159 |

Tahun 2020

| NO | KODE | KM           | KI     | DK   | SIZE       | ML      |
|----|------|--------------|--------|------|------------|---------|
| 1. | BISI | 0.0025166667 | 0.5414 | 0.33 | 28.7101036 | 0,10462 |
| 2. | DSNG | 0.0917671663 | 0.5590 | 0.33 | 30.2808335 | 0,03307 |
| 3. | INDF | 0.0001571700 | 0.5007 | 0.38 | 30.4230234 | 0,04525 |
| 4. | TBLA | 0.0008753114 | 0.5526 | 0.33 | 30.5979059 | 0,25790 |
| 5. | CLEO | 0.0083957333 | 0,8137 | 0.33 | 27.9017656 | 0,27033 |
| 6. | HOKI | 0.0342477568 | 0.6495 | 0.33 | 27.5333247 | 0,01176 |
| 7. | KEJU | 0.2647681059 | 0.3352 | 0.50 | 25.6101399 | 0,10892 |
| 8. | SKLT | 0.0082332569 | 0.8406 | 0.33 | 27.3746607 | 0,05220 |
| 9. | STTP | 0.0326293130 | 0.5676 | 0.50 | 28.8691040 | 0,09436 |

Tahun 2021

| NO | KODE | KM           | KI     | DK   | SIZE       | ML      |
|----|------|--------------|--------|------|------------|---------|
| 1. | BISI | 0.0001666667 | 0.5007 | 0.33 | 28.7727574 | 0,04611 |
| 2. | DSNG | 0.0917671663 | 0.5596 | 0.33 | 30.2493041 | 0,00372 |
| 3. | INDF | 0.0001571700 | 0.5007 | 0.38 | 32.8203948 | 0,02096 |
| 4. | TBLA | 0.0008753114 | 0.5526 | 0.33 | 30.6795364 | 0,19001 |
| 5. | CLEO | 0.0087290667 | 0,8137 | 0.33 | 27.9297778 | 0,40580 |
| 6. | HOKI | 0.0344957482 | 0.6495 | 0.33 | 27.6200808 | 0,05948 |
| 7. | KEJU | 0.2647681059 | 0.3352 | 0.50 | 25.5837127 | 0,06768 |
| 8. | SKLT | 0.0084214607 | 0.6850 | 0.33 | 27.5135040 | 0,02666 |



|    |      |              |        |      |            |         |
|----|------|--------------|--------|------|------------|---------|
| 9. | STTP | 0.0326293130 | 0.5676 | 0.50 | 28.9969198 | 0,00223 |
|----|------|--------------|--------|------|------------|---------|

Tahun 2022

| KODE | KM           | KI     | DK   | SIZE       | ML      |
|------|--------------|--------|------|------------|---------|
| BISI | 0.0009163000 | 0.5007 | 0.33 | 28.8578745 | 0,00454 |
| DSNG | 0.0917671663 | 0.5596 | 0.33 | 30.3626074 | 0,00643 |
| INDF | 0.0001571700 | 0.5007 | 0.38 | 32.8263823 | 0,02630 |
| TBLA | 0.0008753114 | 0.5809 | 0.33 | 30.7953835 | 0,22508 |
| CLEO | 0.0087551333 | 0.7676 | 0.33 | 28.1578325 | 0,51442 |
| HOKI | 0.0347463229 | 0.6495 | 0.33 | 27.4222780 | 0,16008 |
| KEJU | 0.2647681059 | 0.3352 | 0.50 | 25.5566482 | 0,08146 |
| SKLT | 0.0051948105 | 0.6850 | 0.33 | 27.6637685 | 0,08508 |
| STTP | 0.0318708397 | 0.5676 | 0.50 | 29.1550619 | 0,01578 |

### Lampiran 3

#### Daftar Perhitungan Sampel Penelitian

Variabel Kepemilikan Manajerial (X1)

Data dan Perhitungan Total Accruals Periode 2018-2022

Tahun 2018

| Kode Perusahaan | Tahun | Nit               | CFOt              | TAC               |
|-----------------|-------|-------------------|-------------------|-------------------|
| BISI            | 2018  | 403,870,000,000   | (170,888,000,000) | 574,758,000,000   |
| DSNG            | 2018  | 432,417,000,000   | 298,337,000,000   | 134,080,000,000   |
| INDF            | 2018  | 4,961,851,000,000 | 5,935,829,000,000 | (973,978,000,000) |
| TBLA            | 2018  | 764,380,000,000   | 2,213,000,000     | 762,167,000,000   |
| CLEO            | 2018  | 63,261,752,474    | 131,839,301,387   | (68,577,548,913)  |
| HOKI            | 2018  | 128,846,079,052   | 7,395,470,836     | 121,450,608,216   |
| KEJU            | 2018  | 67,985,055,613    | 35,508,204,044    | 32,476,851,569    |



|      |      |                 |                 |                |
|------|------|-----------------|-----------------|----------------|
| SKLT | 2018 | 31,954,131,252  | 14,653,378,405  | 17,300,752,847 |
| STTP | 2018 | 255,088,886,019 | 245,006,975,842 | 10,081,910,177 |

Tahun 2019

| Kode Perusahaan | Tahun | NIt               | CFOt               | TAC                 |
|-----------------|-------|-------------------|--------------------|---------------------|
| BISI            | 2019  | 306,952,000,000   | 370,396,000,000    | (63,444,000,000)    |
| DSNG            | 2019  | 178,164,000,000   | 587,071,000,000    | (408,907,000,000)   |
| INDF            | 2019  | 5,902,729,000,000 | 13,344,494,000,000 | (7,441,765,000,000) |
| TBLA            | 2019  | 661,034,000,000   | 1,125,423,000,000  | (464,389,000,000)   |
| CLEO            | 2019  | 130,756,461,708   | 198,145,077,505    | (67,388,615,797)    |
| HOKI            | 2019  | 103,723,133,972   | 105,224,199,992    | (1,501,066,020)     |
| KEJU            | 2019  | 98,047,666,143    | 201,156,380,130    | (103,108,713,987)   |
| SKLT            | 2019  | 44,943,627,900    | 55,384,490,789     | (10,440,862,889)    |
| STTP            | 2019  | 482,590,522,480   | 499,922,010,752    | (17,331,488,272)    |

Tahun 2020

| Kode Perusahaan | Tahun | NIt               | CFOt               | TAC                 |
|-----------------|-------|-------------------|--------------------|---------------------|
| BISI            | 2020  | 275,667,000,000   | 714,412,000,000    | (438,745,000,000)   |
| DSNG            | 2020  | 478,171,000,000   | 1,094,406,000,000  | (616,235,000,000)   |
| INDF            | 2020  | 8,752,066,000,000 | 13,855,497,000,000 | (5,103,431,000,000) |
| TBLA            | 2020  | 680,730,000,000   | 38,235,000,000     | 642,495,000,000     |
| CLEO            | 2020  | 132,772,234,495   | 226,926,314,731    | (94,154,080,236)    |
| HOKI            | 2020  | 38,038,419,405    | 78,181,287,748     | (40,142,868,343)    |
| KEJU            | 2020  | 121,000,016,429   | 212,500,750,913    | (91,500,734,484)    |
| SKLT            | 2020  | 42,520,246,722    | 99,975,050,847     | (57,454,804,125)    |
| STTP            | 2020  | 628,628,879,549   | 926,245,668,352    | (297,616,788,803)   |

Tahun 2021

| Kode Perusahaan | Tahun | NIt                | CFOt               | TAC                 |
|-----------------|-------|--------------------|--------------------|---------------------|
| BISI            | 2021  | 380,992,000,000    | 652,538,000,000    | (271,546,000,000)   |
| DSNG            | 2021  | 739,649,000,000    | 1,055,505,000,000  | (315,856,000,000)   |
| INDF            | 2021  | 11,229,695,000,000 | 14,692,641,000,000 | (3,462,946,000,000) |
| TBLA            | 2021  | 791,916,000,000    | 1,531,950,000,000  | (740,034,000,000)   |
| CLEO            | 2021  | 180,711,667,020    | 304,980,204,013    | (124,268,536,993)   |
| HOKI            | 2021  | 12,533,087,704     | 13,949,428,441     | (1,416,340,737)     |
| KEJU            | 2021  | 144,700,268,968    | 97,933,973,535     | 46,766,295,433      |
| SKLT            | 2021  | 84,524,160,228     | 127,778,774,118    | (43,254,613,890)    |
| STTP            | 2021  | 617,573,766,863    | 624,353,076,652    | (6,779,309,789)     |



Tahun 2022

| Kode<br>Perusahaan | Tahun | NIt               | CFOt               | TAC                 |
|--------------------|-------|-------------------|--------------------|---------------------|
| BISI               | 2022  | 523,242,000,000   | 668,145,000,000    | (144,903,000,000)   |
| DSNG               | 2022  | 1,206,587,000,000 | 1,538,027,000,000  | (331,440,000,000)   |
| INDF               | 2022  | 9,192,569,000,000 | 13,587,686,000,000 | (4,395,117,000,000) |
| TBLA               | 2022  | 801,440,000,000   | 1,023,209,000,000  | (221,769,000,000)   |
| CLEO               | 2022  | 195,598,848,689   | 190,077,226,164    | 5,521,622,525       |
| HOKI               | 2022  | 90,572,477        | 208,500,977,805    | (208,410,405,328)   |
| KEJU               | 2022  | 117,370,750,383   | 64,694,068,640     | 52,676,681,743      |
| SKLT               | 2022  | 74,865,302,076    | 16,414,344,843     | 58,450,957,233      |
| STTP               | 2022  | 624,524,005,786   | 677,186,311,780    | (52,662,305,994)    |

Data *Discretionary Accruals* Periode 2018-2022 yang diabsolutkan

|   | Kode<br>Perusahaan | Tahun | DAC = (TAC/Ait-1) -<br>NDAit |
|---|--------------------|-------|------------------------------|
| 1 | BISI               | 2018  | 0,23874                      |
|   | DSNG               | 2018  | 0,05017                      |
|   | INDF               | 2018  | 0,02972                      |
|   | TBLA               | 2018  | 0,09536                      |
|   | CLEO               | 2018  | 0,04383                      |
|   | HOKI               | 2018  | 0,23319                      |
|   | KEJU               | 2018  | 0,09041                      |
|   | SKLT               | 2018  | 0,06619                      |
|   | STTP               | 2018  | 0,04747                      |
| 2 | BISI               | 2019  | 0,00659                      |
|   | DSNG               | 2019  | 0,01520                      |
|   | INDF               | 2019  | 0,03931                      |
|   | TBLA               | 2019  | 0,00665                      |
|   | CLEO               | 2019  | 0,00490                      |
|   | HOKI               | 2019  | 0,02445                      |
|   | KEJU               | 2019  | 0,17916                      |
|   | SKLT               | 2019  | 0,01433                      |



|    |      |      |         |
|----|------|------|---------|
| 18 | STTP | 2019 | 0,02159 |
| 19 | BISI | 2020 | 0,10462 |
| 20 | DSNG | 2020 | 0,03307 |
| 21 | INDF | 2020 | 0,04525 |
| 22 | TBLA | 2020 | 0,25790 |
| 23 | CLEO | 2020 | 0,27033 |
| 24 | HOKI | 2020 | 0,01176 |
| 25 | KEJU | 2020 | 0,10892 |
| 26 | SKLT | 2020 | 0,05220 |
| 27 | STTP | 2020 | 0,09436 |
| 28 | BISI | 2021 | 0,04611 |
| 29 | DSNG | 2021 | 0,00372 |
| 30 | INDF | 2021 | 0,02096 |
| 31 | TBLA | 2021 | 0,19001 |
| 32 | CLEO | 2021 | 0,40580 |
| 33 | HOKI | 2021 | 0,05948 |
| 34 | KEJU | 2021 | 0,06768 |
| 35 | SKLT | 2021 | 0,02666 |
| 36 | STTP | 2021 | 0,00223 |
| 37 | BISI | 2022 | 0,00454 |
| 38 | DSNG | 2022 | 0,00643 |
| 39 | INDF | 2022 | 0,02630 |
| 40 | TBLA | 2022 | 0,22508 |
| 41 | CLEO | 2022 | 0,51442 |
| 42 | HOKI | 2022 | 0,16008 |
| 43 | KEJU | 2022 | 0,08146 |
| 44 | SKLT | 2022 | 0,08508 |
| 45 | STTP | 2022 | 0,01578 |

Hak Cipta Dilindungi Undang-Undang

**Institut Bisnis dan Informatika Kwik Kian Gie**

Variabel Kepemilikan Manajerial (X1)

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
  - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



| No                                                                                                                                                                                                                                                                                                                                                                                                                                                    | Kode                                                                     | Tahun | Saha Manajerial       | Jumlah Saham Beredar   | Kepemilikan Manajerial (KM) |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------|-------|-----------------------|------------------------|-----------------------------|
| 1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber: a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah. b. Pengutipan tidak merujuk kepada kepentingan yang wajar IBIKKG. 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG. | C Hak cipta m... IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie) | 2018  | 6,300,000,000,000     | 3,000,000,000,000,000  | 0.0021000000                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2019  | 7,550,000,000,000     | 3,000,000,000,000,000  | 0.0025166667                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2020  | 7,550,000,000,000     | 3,000,000,000,000,000  | 0.0025166667                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2021  | 500,000,000,000       | 3,000,000,000,000,000  | 0.0001666667                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2022  | 2,748,900,000,000     | 3,000,000,000,000,000  | 0.0009163000                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | D NG                                                                     | 2018  | 1,623,685,000,000,000 | 10,599,842,400,000,000 | 0.1531801077                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2019  | 972,717,500,000,000   | 10,599,842,400,000,000 | 0.0917671663                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2020  | 972,717,500,000,000   | 10,599,842,400,000,000 | 0.0917671663                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2021  | 972,717,500,000,000   | 10,599,842,400,000,000 | 0.0917671663                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2022  | 972,717,500,000,000   | 10,599,842,400,000,000 | 0.0917671663                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | I ZDF                                                                    | 2018  | 1,380,020,000,000     | 8,780,426,500,000,000  | 0.0001571700                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2019  | 1,380,020,000,000     | 8,780,426,500,000,000  | 0.0001571700                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2020  | 1,380,020,000,000     | 8,780,426,500,000,000  | 0.0001571700                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2021  | 1,380,020,000,000     | 8,780,426,500,000,000  | 0.0001571700                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2022  | 1,380,020,000,000     | 8,780,426,500,000,000  | 0.0001571700                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | BLA                                                                      | 2018  | 4,676,000,000,000     | 5,342,098,939,000,000  | 0.0008753114                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2019  | 4,676,000,000,000     | 5,342,098,939,000,000  | 0.0008753114                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2020  | 4,676,000,000,000     | 5,342,098,939,000,000  | 0.0008753114                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2021  | 4,676,000,000,000     | 5,342,098,939,000,000  | 0.0008753114                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2022  | 4,676,000,000,000     | 5,342,098,939,000,000  | 0.0008753114                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       | LEO                                                                      | 2018  | 125,311,600           | 12,000,000,000         | 0.0104426333                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2019  | 119,440,000           | 12,000,000,000         | 0.0099533333                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2020  | 100,748,800           | 12,000,000,000         | 0.0083957333                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2021  | 104,748,800           | 12,000,000,000         | 0.0087290667                |
|                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                          | 2022  | 105,061,600           | 12,000,000,000         | 0.0087551333                |



|    |                                                                         |      |             |               |              |
|----|-------------------------------------------------------------------------|------|-------------|---------------|--------------|
| 26 | HAK Cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie) | 2018 | 82,860,330  | 2,378,405,500 | 0.0348386051 |
| 27 |                                                                         | 2019 | 82,860,330  | 2,378,405,500 | 0.0348386051 |
| 28 |                                                                         | 2020 | 82,860,330  | 2,419,438,170 | 0.0342477568 |
| 29 |                                                                         | 2021 | 333,841,320 | 9,677,752,680 | 0.0344957482 |
| 30 |                                                                         | 2022 | 336,266,320 | 9,677,752,680 | 0.0347463229 |
| 31 | HAK Cipta Ditinjau dari Undang-Undang                                   | 2018 | 60,000,000  | 1,500,000,000 | 0.0400000000 |
| 32 |                                                                         | 2019 | 99,000,000  | 1,500,000,000 | 0.0660000000 |
| 33 |                                                                         | 2020 | 271,875,000 | 1,500,000,000 | 0.1812500000 |
| 34 |                                                                         | 2021 | 271,875,000 | 1,500,000,000 | 0.1812500000 |
| 35 |                                                                         | 2022 | 4,801,900   | 1,500,000,000 | 0.0032012667 |
| 36 | HAK Cipta Ditinjau dari Undang-Undang                                   | 2018 | 5,687,044   | 690,740,500   | 0.0082332569 |
| 37 |                                                                         | 2019 | 5,687,044   | 690,740,500   | 0.0082332569 |
| 38 |                                                                         | 2020 | 5,687,044   | 690,740,500   | 0.0082332569 |
| 39 |                                                                         | 2021 | 5,817,044   | 690,740,500   | 0.0084214607 |
| 40 |                                                                         | 2022 | 3,588,266   | 690,740,500   | 0.0051948105 |
| 41 | HAK Cipta Ditinjau dari Undang-Undang                                   | 2018 | 42,744,400  | 1,310,000,000 | 0.0326293130 |
| 42 |                                                                         | 2019 | 42,744,400  | 1,310,000,000 | 0.0326293130 |
| 43 |                                                                         | 2020 | 42,744,400  | 1,310,000,000 | 0.0326293130 |
| 44 |                                                                         | 2021 | 42,744,400  | 1,310,000,000 | 0.0326293130 |
| 45 |                                                                         | 2022 | 41,750,800  | 1,310,000,000 | 0.0318708397 |

Variabel Kepemilikan Institusional (X2)

**Institut Bisnis dan Informatika Kwik Kian Gie**



|    |                                                                              |      |               |                |        |
|----|------------------------------------------------------------------------------|------|---------------|----------------|--------|
| 24 | <b>C</b> Hak cipta milik KKG (Institut Bisnis dan Informatika Kwik Kian Gie) | 2021 | 9,764,900,000 | 12,000,000,000 | 0,8137 |
| 25 |                                                                              | 2022 | 9,210,700,000 | 12,000,000,000 | 0.7676 |
| 26 | HOKI<br>Hak Cipta Dilindungi Undang-Undang                                   | 2018 | 1,571,428,570 | 2,378,405,500  | 0.6607 |
| 27 |                                                                              | 2019 | 1,571,428,570 | 2,378,405,500  | 0.6607 |
| 28 |                                                                              | 2020 | 1,571,428,570 | 2,419,438,170  | 0.6495 |
| 29 |                                                                              | 2021 | 6,285,714,280 | 9,677,752,680  | 0.6495 |
| 30 |                                                                              | 2022 | 6,285,714,280 | 9,677,752,680  | 0.6495 |
| 31 |                                                                              | 2018 | 200,000,000   | 1,500,000,000  | 0.1333 |
| 32 | KIU<br>Karya Ilmiah                                                          | 2019 | 200,000,000   | 1,500,000,000  | 0.1333 |
| 33 |                                                                              | 2020 | 1,066,104,600 | 1,500,000,000  | 0.7107 |
| 34 |                                                                              | 2021 | 1,066,104,600 | 1,500,000,000  | 0.7107 |
| 35 |                                                                              | 2022 | 1,359,126,600 | 1,500,000,000  | 0.9061 |
| 36 |                                                                              | 2018 | 580,615,000   | 690,740,500    | 0.8406 |
| 37 | SKLT<br>Sistem Komputer                                                      | 2019 | 580,615,000   | 690,740,500    | 0.8406 |
| 38 |                                                                              | 2020 | 580,615,000   | 690,740,500    | 0.8406 |
| 39 |                                                                              | 2021 | 473,162,064   | 690,740,500    | 0.6850 |
| 40 |                                                                              | 2022 | 473,162,064   | 690,740,500    | 0.6850 |
| 41 |                                                                              | 2018 | 743,600,500   | 1,310,000,000  | 0.5676 |
| 42 | STP<br>Sistem Terpadu                                                        | 2019 | 743,600,500   | 1,310,000,000  | 0.5676 |
| 43 |                                                                              | 2020 | 743,600,500   | 1,310,000,000  | 0.5676 |
| 44 |                                                                              | 2021 | 743,600,500   | 1,310,000,000  | 0.5676 |
| 45 |                                                                              | 2022 | 743,600,500   | 1,310,000,000  | 0.5676 |

Variabel Proporsi dewan komisaris independen (X3)



| No | Kode | Tahun | Jumlah Komisaris Independen | Jumlah Dewan Komisaris | Proporsi Komisaris Independen (DK) |
|----|------|-------|-----------------------------|------------------------|------------------------------------|
| 1  | BISI | 2018  | 1                           | 3                      | 0.33                               |
| 2  |      | 2019  | 1                           | 3                      | 0.33                               |
| 3  |      | 2020  | 1                           | 3                      | 0.33                               |
| 4  |      | 2021  | 1                           | 3                      | 0.33                               |
| 5  |      | 2022  | 1                           | 3                      | 0.33                               |
| 6  | DING | 2018  | 3                           | 9                      | 0.33                               |
| 7  |      | 2019  | 3                           | 9                      | 0.33                               |
| 8  |      | 2020  | 3                           | 9                      | 0.33                               |
| 9  |      | 2021  | 3                           | 9                      | 0.33                               |
| 10 |      | 2022  | 3                           | 9                      | 0.33                               |
| 11 | INDF | 2018  | 3                           | 8                      | 0.38                               |
| 12 |      | 2019  | 3                           | 8                      | 0.38                               |
| 13 |      | 2020  | 3                           | 8                      | 0.38                               |
| 14 |      | 2021  | 3                           | 8                      | 0.38                               |
| 15 |      | 2022  | 3                           | 8                      | 0.38                               |
| 16 | TILA | 2018  | 1                           | 3                      | 0.33                               |
| 17 |      | 2019  | 1                           | 3                      | 0.33                               |
| 18 |      | 2020  | 1                           | 3                      | 0.33                               |
| 19 |      | 2021  | 1                           | 3                      | 0.33                               |
| 20 |      | 2022  | 1                           | 3                      | 0.33                               |
| 21 | CEO  | 2018  | 1                           | 3                      | 0.33                               |
| 22 |      | 2019  | 1                           | 3                      | 0.33                               |

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|    |  |      |   |   |      |
|----|--|------|---|---|------|
| 23 |  | 2020 | 1 | 3 | 0.33 |
| 24 |  | 2021 | 1 | 3 | 0.33 |
| 1  |  | 2022 | 1 | 3 | 0.33 |
| 2  |  | 2018 | 1 | 3 | 0.33 |
| 3  |  | 2019 | 1 | 3 | 0.33 |
| 4  |  | 2020 | 1 | 3 | 0.33 |
| 5  |  | 2021 | 1 | 3 | 0.33 |
| 6  |  | 2022 | 1 | 3 | 0.33 |
| 7  |  | 2018 | 1 | 2 | 0.50 |
| 8  |  | 2019 | 1 | 2 | 0.50 |
| 9  |  | 2020 | 1 | 3 | 0.33 |
| 10 |  | 2021 | 1 | 3 | 0.33 |
| 11 |  | 2022 | 1 | 3 | 0.33 |
| 12 |  | 2018 | 1 | 3 | 0.33 |
| 13 |  | 2019 | 1 | 3 | 0.33 |
| 14 |  | 2020 | 1 | 3 | 0.33 |
| 15 |  | 2021 | 1 | 3 | 0.33 |
| 16 |  | 2022 | 1 | 3 | 0.33 |
| 17 |  | 2018 | 1 | 2 | 0.50 |
| 18 |  | 2019 | 1 | 2 | 0.50 |
| 19 |  | 2020 | 1 | 2 | 0.50 |
| 20 |  | 2021 | 1 | 2 | 0.50 |
| 21 |  | 2022 | 1 | 2 | 0.50 |

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HOKI

KPIJU

SKLT

STP

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Variable 4 Ukuran Perusahaan (X4)

| Kode | Tahun | Total Aset          | Ukuran Perusahaan (SIZE) |
|------|-------|---------------------|--------------------------|
| BISI | 2018  | 2,765,010,000,000   | 28.6480654               |
|      | 2019  | 2,941,056,000,000   | 28.7097898               |
|      | 2020  | 2,941,979,000,000   | 28.7101036               |
|      | 2021  | 3,132,202,000,000   | 28.7727574               |
|      | 2022  | 3,410,481,000,000   | 28.8578745               |
| DSNG | 2018  | 11,738,892,000,000  | 30.0939285               |
|      | 2019  | 11,620,821,000,000  | 30.0838195               |
|      | 2020  | 14,151,383,000,000  | 30.2808335               |
|      | 2021  | 13,712,160,000,000  | 30.2493041               |
|      | 2022  | 15,357,229,000,000  | 30.3626074               |
| INDF | 2018  | 96,537,796,000,000  | 32.2009557               |
|      | 2019  | 96,198,559,000,000  | 32.1974355               |
|      | 2020  | 16,313,651,600,000  | 30.4230234               |
|      | 2021  | 179,356,193,000,000 | 32.8203948               |
|      | 2022  | 180,433,300,000,000 | 32.8263823               |
| TBLA | 2018  | 16,339,916,000,000  | 30.4246321               |
|      | 2019  | 17,363,003,000,000  | 30.4853628               |
|      | 2020  | 19,431,293,000,000  | 30.5979059               |
|      | 2021  | 21,084,017,000,000  | 30.6795364               |
|      | 2022  | 23,673,644,000,000  | 30.7953835               |
| CLEO | 2018  | 833,933,861,594     | 27.4494199               |

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|    |      |      |                   |            |
|----|------|------|-------------------|------------|
| 22 |      | 2019 | 1,245,144,303,719 | 27.8502725 |
| 23 |      | 2020 | 1,310,940,121,622 | 27.9017656 |
| 24 |      | 2021 | 1,348,181,576,913 | 27.9297778 |
| 25 |      | 2022 | 1,693,523,611,414 | 28.1578325 |
| 26 | HOKI | 2018 | 758,846,556,031   | 27.3550654 |
| 27 |      | 2019 | 848,676,035,300   | 27.4669434 |
| 28 |      | 2020 | 906,924,214,166   | 27.5333247 |
| 29 |      | 2021 | 989,119,315,334   | 27.6200808 |
| 30 |      | 2022 | 811,603,660,216   | 27.4222780 |
| 31 | KEJU | 2018 | 536,474,210,503   | 27.0082843 |
| 32 |      | 2019 | 666,313,386,673   | 27.2250259 |
| 33 |      | 2020 | 674,806,910,037   | 27.2376924 |
| 34 |      | 2021 | 767,726,284,113   | 27.3666991 |
| 35 |      | 2022 | 860,100,358,989   | 27.4803149 |
| 36 | SKLT | 2018 | 747,293,725,435   | 27.3397242 |
| 37 |      | 2019 | 790,845,543,826   | 27.3963685 |
| 38 |      | 2020 | 773,863,042,440   | 27.3746607 |
| 39 |      | 2021 | 889,125,250,792   | 27.5135040 |
| 40 |      | 2022 | 1,033,289,474,829 | 27.6637685 |
| 41 | STTP | 2018 | 2,631,189,810,030 | 28.5984573 |
| 42 |      | 2019 | 2,881,563,083,954 | 28.6893540 |
| 43 |      | 2020 | 3,448,995,059,882 | 28.8691040 |
| 44 |      | 2021 | 3,919,243,683,748 | 28.9969198 |
| 45 |      | 2022 | 4,590,737,949,889 | 29.1550619 |

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## Variabel Manajemen Laba (Y)

### Lampiran 4

### Hasil Uji SPSS

#### 1. Statistik Deskriptif

#### Descriptive Statistics

|                    | N  | Minimum  | Maximum  | Mean       | Std. Deviation |
|--------------------|----|----------|----------|------------|----------------|
| ML                 | 45 | .00223   | .51442   | .0917219   | .11104444      |
| KM                 | 45 | .00016   | .81370   | .0853252   | .18292207      |
| KI                 | 45 | .13333   | .84057   | .5874107   | .14596760      |
| DK                 | 45 | .33333   | .50000   | .3750000   | .06881024      |
| SIZE               | 45 | 25.28604 | 32.82638 | 28.7899690 | 1.86963615     |
| Valid N (listwise) | 45 |          |          |            |                |

#### 2. Uji Pooling

#### Coefficients<sup>a</sup>

| Model      | Unstandardized Coefficients<br>B | Std. Error | Standardized Coefficients<br>Beta | t      | Sig. |
|------------|----------------------------------|------------|-----------------------------------|--------|------|
| (Constant) | -1.604                           | .900       |                                   | -1.782 | .087 |
| KM         | -2.037                           | .686       | -.693                             | -2.971 | .006 |
| KI         | .037                             | .298       | .024                              | .124   | .902 |
| DK         | -.019                            | .766       | -.005                             | -.024  | .981 |
| SIZE       | .055                             | .024       | .383                              | 2.254  | .033 |
| D1         | 4.636                            | 2.531      | 7.003                             | 1.832  | .079 |
| D2         | 2.125                            | 2.078      | 3.210                             | 1.023  | .316 |
| D3         | .171                             | 1.517      | .258                              | .113   | .911 |
| D1xKM      | -.314                            | .772       | -.078                             | -.407  | .688 |
| D1xKI      | -.945                            | .873       | -.907                             | -1.083 | .289 |
| D1xDK      | -1.304                           | 1.390      | -.754                             | -.938  | .357 |
| D1xSIZE    | -.116                            | .066       | -5.057                            | -1.774 | .088 |
| D2xKM      | 2.627                            | 1.588      | .409                              | 1.655  | .110 |
| D2xKI      | .135                             | .419       | .138                              | .323   | .749 |
| D2xDK      | .219                             | 1.358      | .126                              | .161   | .873 |
| D2xSIZE    | -.078                            | .060       | -3.388                            | -1.305 | .204 |
| D3xKM      | -.784                            | 1.354      | -.122                             | -.579  | .568 |
| D3xKI      | -.260                            | .461       | -.255                             | -.565  | .577 |
| D3xDK      | -.164                            | 1.332      | -.095                             | -.123  | .903 |
| D3xSIZE    | .003                             | .043       | .132                              | .071   | .944 |

a. Dependent Variable: ML



### 3. Uji Asumsi Klasik

#### 1. Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

|                                     |                | Unstandardized Residual |
|-------------------------------------|----------------|-------------------------|
|                                     |                | 45                      |
| Normal Parameters <sup>a,b</sup>    | Mean           | .0000000                |
|                                     | Std. Deviation | .20488559               |
| Most Extreme Differences            | Absolute       | .106                    |
|                                     | Positive       | .097                    |
|                                     | Negative       | -.106                   |
| Test Statistic                      |                | .106                    |
| Asymp. Sig. (2-tailed) <sup>c</sup> |                | .200 <sup>d</sup>       |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

e. Lilliefors' method based on 10000 Monte Carlo samples with starting seed 2000000.

#### 2. Uji Multikolinearitas

#### Coefficients<sup>a</sup>

|   |            | Unstandardized B | Unstandardized Coefficients | Std. Error | Beta   | Standardized Coefficients | t    | Tolerance |
|---|------------|------------------|-----------------------------|------------|--------|---------------------------|------|-----------|
| 1 | (Constant) | .279             | .376                        |            | .742   | .462                      |      |           |
|   | KM         | .265             | .090                        | .436       | 2.945  | .005                      | .862 | 1.160     |
|   | KI         | .046             | .135                        | .060       | .341   | .735                      | .604 | 1.657     |
|   | DK         | -.309            | .297                        | -.192      | -1.040 | .305                      | .557 | 1.795     |
|   | SIZ        | -.004            | .009                        | -.071      | -.444  | .660                      | .745 | 1.343     |

a. Dependent Variable: ML

#### 3. Uji Autokorelasi (*Run Test*)

#### Runs Test

|                         |  | Unstandardized Residual |
|-------------------------|--|-------------------------|
| Test Value <sup>a</sup> |  | -.02195                 |
| Cases < Test Value      |  | 22                      |
| Cases >= Test Value     |  | 23                      |



|                        |       |
|------------------------|-------|
| Total Cases            | 45    |
| Number of Runs         | 23    |
| Z                      | .000  |
| Asymp. Sig. (2-tailed) | 1.000 |

a Median

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4. Uji Heteroskedastisitas

Coefficients<sup>a</sup>

|            | Unstandardized Coefficients<br>B | Std. Error | Standardized Coefficients<br>Beta | t      | Sig. |
|------------|----------------------------------|------------|-----------------------------------|--------|------|
| (Constant) | -.229                            | 6.425      |                                   | -.036  | .972 |
| KM         | 6.795                            | 3.792      | .314                              | 1.792  | .081 |
| KI         | 1.645                            | 1.836      | .148                              | .896   | .376 |
| DK         | 5.309                            | 4.887      | .185                              | 1.086  | .284 |
| SIZE       | -.262                            | .174       | -.248                             | -1.509 | .139 |

Dependent Variable: LNRES

4. Analisis Regresi Linier Berganda

5. Uji F, uji t, dan uji koefisien determinasi ( $R^2$ )

ANOVA<sup>a</sup>

|   |            | Sum of Squares | df | Mean Square | F     | Sig.               |
|---|------------|----------------|----|-------------|-------|--------------------|
| 1 | Regression | 1.309          | 4  | .327        | 7.089 | <.001 <sup>b</sup> |
|   | Residual   | 1.847          | 40 | .046        |       |                    |
|   | Total      | 3.156          | 44 |             |       |                    |

a. Dependent Variable: ML

b. Predictors: (Constant), SIZE, KI, DK, KM

Model Summary<sup>b</sup>

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .644 <sup>a</sup> | .415     | .356              | .21488582                  |

a. Predictors: (Constant), SIZE, KI, DK, KM

b. Dependent Variable: ML



### Coefficients<sup>a</sup>

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1.    | (Constant) | -.936                       | .818       |                           | -1.145 | .259 |
|       | KB         | -1.303                      | .483       | -.443                     | -2.700 | .010 |
|       | KI         | .064                        | .234       | .042                      | .273   | .786 |
|       | DK         | -.207                       | .622       | -.053                     | -.333  | .741 |
|       | SIZE       | .035                        | .022       | .245                      | 1.587  | .120 |

Dependent Variable: ML

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