

## DAFTAR LAMPIRAN

### Lampiran 01. Data Populasi Sektor Industri Dasar dan Kimia pada Perusahaan Manufaktur

No	Sektor	Sub Sektor	Kode Saham	Nama Perusahaan
1	Industri Dasar dan Kimia	Semen	INTP	Indocement Tunggal Prakasa Tbk
2			SMBR	Semen Baturaja (Persero) Tbk
3			SMCB	Solusi Bangun Indonesia Tbk.
4			SMGR	Semen Indonesia (persero) Tbk
5			WSBP	Waskita Beton Precast Tbk
6			WTON	Wijaya Karya Beton Tbk
7			AMFG	Asahimas Flat Glass Tbk
8		ARNA	Arwana Citra Mulia Tbk	
9		CAKK	Cahayaputra Asa Keramik Tbk.	
10		Keramik Porselin dan Kaca	IKAI	Inti Keramik Alam Asri Industri Tbk
11			KIAS	Keramika Indonesia Assosiasi Tbk
12			MARK	Mark Dynamics Indonesia Tbk
13			MLIA	Mulia Industrindo Tbk
14			TOTO	Surya Toto Indonesia Tbk
15			ALKA	Alaska Industrindo Tbk
16		Logam dan Sejenisnya	ALMI	Alumindo Light Metal Industry Tbk
17			BAJA	Saranacentral Bajatama Tbk
18			BTON	Beton Jaya Manunggal Tbk
19			CTBN	Citra Turbindo Tbk
20			GDST	Gunawan Dianjaya Steel Tbk
21			GGRP	Gunung Raja Paksi Tbk.
22			INAI	Indal Aluminium Industry Tbk
23			ISSP	Steel Pipe Industry of Indonesia Tbk
24			JKSW	Jakarta Kyoei Steel Work LTD Tbk
25			KRAS	Krakatau Steel (Persero) Tbk
26			LION	Lion Metal Works Tbk
27			LMSH	Lionmesh Prima Tbk

28		NIKL	Pelat Timah Nusantara Tbk	
29		PICO	Pelangi Indah Canindo Tbk	
30		PURE	Trinitan Metals and Minerals Tbk	
31		TBMS	Tembaga Mulia Semanan Tbk	
32	Kimia	AGII	Aneka Gas Industri Tbk	
33		BRPT	Barito Pasific Tbk	
34		BUDI	Budi Starch & Sweetener Tbk.	
35		DPNS	Duta Pertiwi Nusantara Tbk.	
36		EKAD	Ekadharna International Tbk.	
37		ETWA	Eterindo Wahanatama Tbk.	
38		INCI	Intan Wijaya International Tbk.	
39		MDKI	Emdeki Utama Tbk	
40		MOLI	Madusari Murni Indah Tbk.	
41		SRSN	Indo Acitama Tbk.	
42		TPIA	Chandra Asri Petrochemical Tbk.	
43		UNIC	Unggul Indah Cahaya Tbk.	
44		Plastik & Kemasan	AKKU	Alam Karya Unggul Tbk
45			AKPI	Argha Karya Prima Industry Tbk
46	APLI		Asiaplast Industries Tbk	
47	BRNA		Berlina Tbk	
48	ESIP		Sinergi Inti Plastindo Tbk.	
49	FPNI		Lotte Chemical Titan Tbk	
50	IGAR		Champion Pasific Indonesia Tbk	
51	IMPC		Impack Pratama Industri Tbk	
52	IPOL		Indopoly Swakarsa Industry Tbk	
53	PBID		Panca Budi Idaman Tbk	
54	SIMA		Siwani Makmur Tbk	
55	SMKL		Satyamitra Kemas Lestari Tbk	
56	TALF		Tunas Alfin Tbk	
57	TRST		Trias Sentosa Tbk	
58	YPAS	Yana Prima Hasta Persada Tbk		
59	Pakan Ternak	CPIN	Charoen Pokphand Indonesia Tbk	
60		JPFA	Japfa Comfeed Indonesia Tbk	
61		MAIN	Malindo Feedmill Tbk	
62		SIPD	Siearad Produce Tbk	

63	Kayu dan Pengolahannya	IFII	Indonesia Fibreboard Industry Tbk
64		SINI	Singaraja Putra Tbk.
65		SULI	SLJ Global Tbk
66		TIRT	Tirta Mahakam Resources Tbk
67	Pulp & Kertas	ALDO	Alkindo Naratama Tbk
68		FASW	Fajar Surya Wisesa Tbk
69		INKP	Indah Kiat Pulp & paper Tbk
70		INRU	Toba Pulp Lestari Tbk
71		KBRI	Kertas Basuki Rachmat Indonesia Tbk
72		KDSI	Kedawung Setia Industrial Tbk
73		SPMA	Suparma Tbk
74		SWAT	Sriwahana Adityakarta Tbk.
75		TKIM	Pabrik Kertas Tjiwi Kimia Tbk



**Lampiran 02. Data Populasi Sektor Aneka Industri pada Perusahaan Manufaktur**

No	Sektor	Sub Sektor	Kode Saham	Nama Emiten	
1	Aneka Industri	Mesin dan Alat Berat	ARKA	Arkha Jayanti Persada Tbk.	
2			GMFI	Garuda Maintenance Facility Aero Asia Tbk	
3			KPAL	Steadfast Marine Tbk	
4			KRAH	Grand Kartech Tbk	
5		ASII	Astra International Tbk		
6		AUTO	Astra Otoparts Tbk		
7		BOLT	Garuda Metalindo Tbk		
8		BRAM	Indo Kordsa Tbk		
9		GDYR	Goodyear Indonesia Tbk		
10		GJTL	Gajah Tunggal Tbk		
11		Otomotif & Komponen	IMAS	Indomobil Sukses International Tbk	
12			INDS	Indospring Tbk	
13			LPIN	Multi Prima Sejahtera Tbk	
14			MASA	Multistrada Arah Sarana Tbk	
15			NIPS	Nipress Tbk	
16			PRAS	Prima alloy steel Universal Tbk	
17			SMSM	Selamat Sempurna Tbk	
18			Tekstil & Garment	ADMG	Polychem Indonesia Tbk
19				ARGO	Argo Pantas Tbk
20				BELL	Trisula Textile Industries Tbk
21		CNTX		Century Textile Industry Tbk (saham Biasa)	
22		ERTX		Eratex Djaya Tbk	
23		ESTI		Ever Shine Tex Tbk	
24		HDTX		Panasia Indo Resources Tbk	
25		INDR		Indo Rama Synthetic Tbk	
26		MYTX		Asia Pacific Investama Tbk	
27		PBRX		Pan Brothers Tbk	
28		POLU		Golden Flower Tbk.	
29		POLY		Asia Pasific Fibers Tbk	
30		RICY		Ricky Putra Globalindo Tbk	
31		SRIL		Sri Rejeki Isman Tbk	

32		SSTM	Sunson Textile Manufacturer Tbk
33		STAR	Star Petrochem Tbk
34		TFCO	Tifico Fiber Indonesia Tbk
35		TRIS	Trisula International Tbk
36		UCIT	Uni-Charm Indonesia Tbk.
37		UNIT	Nusantara Inti Corpora Tbk
38		ZONE	Mega Perintis Tbk.
39	Alas Kaki	BATA	Sepatu Bata Tbk
40		BIMA	Primarindo Asia Infrastructure Tbk
41	Kabel	CCSI	Communication Cable Systems Indonesia Tbk.
42		IKBI	Sumi Indo Kabel Tbk
43		JECC	Jembo Cable Company Tbk
44		KBLI	KMI Wire and Cable Tbk
45		KBLM	Kabelindo Murni Tbk
46		SCCO	Supreme Cable Manufacturing and Commerce Tbk
47		VOKS	Voksel Electric Tbk
48	Elektronika	JSKY	Sky Energy Indonesia Tbk.
49		PTSN	Sat Nusa Persada Tbk
50		SLIS	Gaya Abadi Sempurna Tbk

**Lampiran 03. Data Populasi Sektor Industri Barang Konsumsi pada Perusahaan Manufaktur**

No	Sektor	Sub Sektor	Kode Saham	Nama Emiten
1	Industri Barang Konsumsi	Makanan & Minuman	ALTO	Tri Banyan Tirta Tbk, PT
2			CAMP	Campina Ice Cream Industry Tbk., PT
3			CEKA	Wilmar Cahaya Indonesia Tbk, PT
4			CLEO	Sariguna Primatirta Tbk., PT
5			COCO	Wahana Interfood Nusantara Tbk., PT
6			DLTA	Delta Djakarta Tbk, PT
7			DMND	Diamond Food Indonesia Tbk., PT
8			FOOD	Sentra Food Indonesia Tbk., PT
9			GOOD	Garudafood Putra Putri Jaya Tbk., PT
10			HOKI	Buyung Poetra Sembada Tbk, PT
11			ICBP	Indofood CBP Sukses Makmur Tbk, PT
12			IKAN	Era Mandiri Cemerlang Tbk
13			INDF	Indofood Sukses Makmur Tbk, PT
14			KEJU	Mulia Boga Raya Tbk, PT
15			MLBI	Multi Bintang Indonesia Tbk, PT
16			MYOR	Mayora Indah Tbk, PT
17			PANI	Pratama Abadi Nusa Industri Tbk., PT
18			PCAR	Prima Cakrawala Abadi Tbk
19			PSDN	Prashida Aneka Niaga Tbk, PT
20			PSGO	Palma Serasih Tbk., PT
21			ROTI	Nippon Indosari Corporindo Tbk, PT
22			SKBM	Sekar Bumi Tbk, PT
23			SKLT	Sekar Laut Tbk, PT
24			STTP	Siantar Top Tbk, PT

25		ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT
26	Rokok	GGRM	Gudang Garam Tbk
27		HMSP	Handjaya Mandala Sampoerna Tbk
28		ITIC	Indonesian Tobacco Tbk.
29		RMBA	Bentoel International Investama Tbk
30		WIIM	Wismilak Inti Makmur Tbk
31		DVLA	Darya Varia Laboratoria Tbk
32	Farmasi	INAF	Indofarma (Persero) Tbk
33		KAEF	Kimia Farma (Persero) Tbk
34		KLBF	Kalbe Farma Tbk
35		MERK	Merck Indonesia Tbk
36		PEHA	Phapros Tbk., PT
37		PYFA	Pyridam Farma Tbk
38		SCPI	Merck Sharp Dohme Pharma Tbk
39		SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
40		TSPC	Tempo Scan Pasific Tbk
41		ADES	Akasha Wira International Tbk, PT
42		KINO	Kino Indonesia Tbk
43	Kosmetik & Keperluan Rumah Tangga	KPAS	Cottonindo Ariesta Tbk.
44		MBTO	Martina Berto Tbk
45		MRAT	Mustika Ratu Tbk
46		TCID	Mandom Indonesia Tbk
47		UNVR	Unilever Indonesia Tbk
48	Peralatan Rumah Tangga	CINT	Chitose Internatonal Tbk, PT
49		KICI	Kedaung Indah Can Tbk, PT
50		LMPI	Langgeng Makmur Industry Tbk, PT
51		WOOD	Integra Indocabinet Tbk, PT

**Lampiran 04. Data Sampel Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia (BEI) tahun 2020**

<b>No</b>	<b>Kode Saham</b>	<b>Nama Perusahaan</b>
1	ARNA	Arwana Citra Mulia Tbk
2	CAKK	Cahayaputra Asa Keramik Tbk.
3	GDST	Gunawan Dianjaya Steel Tbk
4	MDKI	Emdeki Utama Tbk
5	MOLI	Madusari Murni Indah Tbk.
6	SRSN	Indo Acitama Tbk.
7	AKPI	Argha Karya Prima Industry Tbk
8	APLI	Asiaplast Industries Tbk
9	ESIP	Sinergi Inti Plastindo Tbk.
10	IMPC	Impack Pratama Industri Tbk
11	SMKL	Satyamitra Kemas Lestari Tbk
12	TALF	Tunas Alfin Tbk
13	TRST	Trias Sentosa Tbk
14	YPAS	Yana Prima Hasta Persada Tbk
15	BOLT	Garuda Metalindo Tbk
16	INDS	Indospring Tbk
17	TRIS	Trisula International Tbk
18	ZONE	Mega Perintis Tbk.
19	ALTO	Tri Banyan Tirta Tbk, PT
20	CAMP	Campina Ice Cream Industry Tbk., PT
21	CLEO	Sariguna Primatirta Tbk., PT
22	DMND	Diamond Food Indonesia Tbk., PT
23	IKAN	Era Mandiri Cemerlang Tbk
24	MYOR	Mayora Indah Tbk, PT
25	PSGO	Palma Serasih Tbk., PT
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT
27	ITIC	Indonesian Tobacco Tbk.
28	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
29	MBTO	Martina Berto Tbk
30	CINT	Chitose Internatonal Tbk, PT



**Lampiran 05. Data Kepemilikan Manajerial, Proporsi Dewan Komisaris, Jumlah Komite Audit dan Keahlian Komite Audit pada Perusahaan Manufaktur yang dijadikan Sampel**

No	Kode Saham	Nama Perusahaan	Kepemilikan Manajerial (%)	Proporsi Dewan Komisaris Independen (%)	Jumlah Komite Audit	Keahlian Komite Audit
1	ARNA	Arwana Citra Mulia Tbk	37,33	50,00	3	1
2	CAKK	Cahayaputra Asa Keramik Tbk.	45,467	50,00	3	1
3	GDST	Gunawan Dianjaya Steel Tbk	0,01	33,33	3	1
4	MDKI	Emdeki Utama Tbk	5,9	40,00	3	0
5	MOLI	Madusari Murni Indah Tbk.	20,83	33,33	3	1
6	SRSN	Indo Acitama Tbk.	28,41	40,00	3	1
7	AKPI	Argha Karya Prima Industry Tbk	5,07	33,33	3	1
8	APLI	Asiaplast Industries Tbk	28,5	50,00	3	1
9	ESIP	Sinergi Inti Plastindo Tbk.	11	50,00	3	1
10	IMPC	Impack Pratama Industri Tbk	1,81	50,00	3	1
11	SMKL	Satyamitra Kemas Lestari Tbk	4,3	33,33	3	0
12	TALF	Tunas Alfin Tbk	0,01	33,33	3	1
13	TRST	Trias Sentosa Tbk	8,73	33,33	3	1
14	YPAS	Yana Prima Hasta Persada Tbk	0,36	33,33	3	0
15	BOLT	Garuda Metalindo Tbk	2,24	80,00	3	1
16	INDS	Indospring Tbk	0,41	50,00	3	0
17	TRIS	Trisula International Tbk	0,23	33,33	3	0

18	ZONE	Mega Perintis Tbk.	51,52	50,00	3	1
19	ALTO	Tri Banyan Tirta Tbk, PT	2,24	50,00	3	0
20	CAMP	Campina Ice Cream Industry Tbk., PT	4,74	33,33	3	1
21	CLEO	Sariguna Primatirta Tbk., PT	0,868	33,33	3	1
22	DMND	Diamond Food Indonesia Tbk., PT	39,63	60,00	3	1
23	IKAN	Era Mandiri Cemerlang Tbk	26,48	50,00	3	1
24	MYOR	Mayora Indah Tbk, PT	25,25	40,00	3	1
25	PSGO	Palma Serasih Tbk., PT	8,49	33,33	3	1
26	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT	48,4	50,00	3	1
27	ITIC	Indonesian Tobacco Tbk.	63,85	50,00	3	1
28	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	0,01	50,00	3	1
29	MBTO	Martina Berto Tbk	0,05	33,33	2	1
30	CINT	Chitose Internatonal Tbk, PT	0,122	33,33	3	0

**Lampiran 06. Hasil *Discretionary Accrual* (DA)**

No	Nama Perusahaan	ACC	NDA	DA
1	ARNA	-93.661.672.982	1,33	-1,38
2	CAKK	-20.606.241.816	1,33	-1,39
3	GDST	75.065.761.411	1,38	-1,34
4	MDKI	-22.241.000.000	1,06	-1,08
5	MOLI	8.673.370	1,26	-1,26
6	SRSN	38.367.924	1,33	-1,28
7	AKPI	-175.591.888	1,27	-1,34
8	APLI	-31.815.288.723	1,31	-1,38
9	ESIP	305.712.701	1,15	-1,15
10	IMPC	-111.149.553.658	1,15	-1,19
11	SMKL	-97.606.286.219	1,24	-1,30
12	TALF	-46.334.564.974	1,35	-1,39
13	TRST	-248.413.118.043	1,22	-1,28
14	YPAS	3.946.476.314	1,20	-1,19
15	BOLT	-29.351.035.781	1,03	-1,05
16	INDS	-250.056.838.070	1,11	-1,20
17	TRIS	-82.509.457.011	1,18	-1,25
18	ZONE	-10.961.799.928	1,11	-1,13
19	ALTO	-20.281.467.599	1,09	-1,10
20	CAMP	-158.596.594.080	1,10	-1,25
21	CLEO	-94.154.080.236	1,53	-1,61
22	DMND	-318.150.000.000	1,31	-1,37
23	IKAN	-38.460.316.252	1,03	-1,43
24	MYOR	-1.617.663.934.541	1,36	-1,45
25	PSGO	-252.905.158.974	1,15	-1,23
26	ULTJ	-107.397	1,30	-1,31
27	ITIC	-17.410.247.222	1,30	-1,34
28	SIDO	-101.738.000.000	1,27	-1,30
29	MBTO	201.837.685.490	1,74	-1,40
30	CINT	-9.664.783.159	1,07	-1,08

## Lampiran 07. Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
	1 (Constant)	-1.538	.339				-4.532
Kepemilikan Manajerial	-.001	.001	-.196	-1.076	.292	.728	1.373
Proporsi Dewan Komisaris Independen	.470	.197	.404	2.386	.025	.844	1.184
Jumlah Komite Audit	.062	.113	.089	.548	.589	.925	1.081
Keahlian Komite Audit	-.142	.052	-.480	-2.753	.011	.798	1.253

a. Dependent Variable: Manajemen Laba

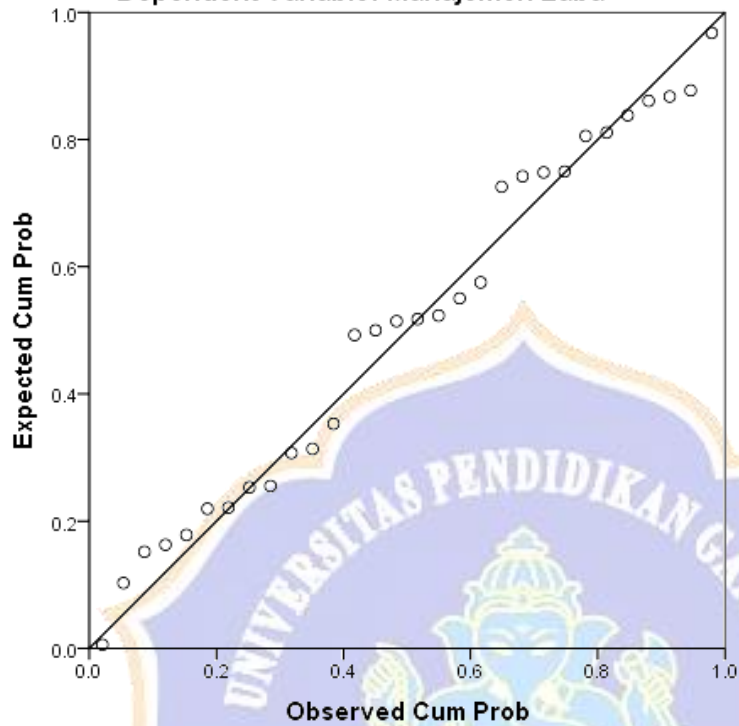




**Lampiran 09. Gambar Hasil Uji Normalitas**

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

**Dependent Variable: Manajemen Laba**



## Lampiran 10. Hasil Uji Adjusted R<sup>2</sup> (Koefisien Determinasi)

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.627 <sup>a</sup>	.393	.296	.10695

a. Predictors: (Constant), Keahlian Komite Audit, Jumlah Komite Audit, Proporsi Dewan Komisaris Independen, Kepemilikan Manajerial

b. Dependent Variable: Manajemen Laba



## Lampiran 11. Hasil Uji Statistik F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.185	4	.046	4.054	.011 <sup>b</sup>
	Residual	.286	25	.011		
	Total	.471	29			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Keahlian Komite Audit, Jumlah Komite Audit, Proporsi Dewan Komisaris Independen, Kepemilikan Manajerial





## Lampiran 12. Hasil Uji t-statistik

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.538	.339		-4.532	.000
Kepemilikan Manajerial	-.001	.001	-.196	-1.076	.292
Proporsi Dewan Komisaris Independen	.470	.197	.404	2.386	.025
Jumlah Komite Audit	.062	.113	.089	.548	.589
Keahlian Komite Audit	-.142	.052	-.480	-2.753	.011

a. Dependent Variable: Manajemen Laba

