

LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Perbankan 2019-2021

NO	KODE	NAMA PERUSAHAAN
1	AGRO	PT Bank Raya Indonesia Tbk
2	AGRS	PT Bank IBK Indonesia Tbk
3	AMAR	PT Bank Amar Indonesia Tbk
4	ARTO	PT Bank Jago Tbk
5	BABP	PT Bank MNC Internasional Tbk
6	BACA	PT Bank Capital Indonesia Tbk
7	BANK	PT Bank Aladin Syariah Tbk
8	BBCA	PT Bank Central Asia Tbk
9	BBKP	PT Bank KB Bukopin Tbk
10	BBMD	PT Bank Mestika Dharma Tbk
11	BBNI	PT Bank Negara Indonesia Tbk
12	BBRI	PT Bank Rakyat Indonesia Tbk
13	BBSI	PT Bank Bisnis Internasional Tbk
14	BBTN	PT Bank BTPN Tbk
15	BBYB	PT Bank Neo Commerce Tbk
16	BCIC	PT Bank Bisnis Internasional Tbk
17	BDMN	PT Bank Danamon Tbk
18	BEKS	PT Bank Pembangunan Daerah Banten Tbk
19	BGTG	PT Bank Ganesha Tbk
20	BINA	PT Bank Ina Perdana Tbk
21	BJBR	PT Bank Pembangunan Daerah Jawa Barat
22	BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk
23	BKSW	PT Bank QNB Indonesia Tbk
24	BMAS	PT Bank Maspion Indonesia Tbk
25	BMRI	PT Bank Mandiri Tbk
26	BNBA	PT Bank Bumi Arta Tbk

27	BNGA	PT Bank CIMB Niaga Tbk
28	BNII	PT Bank Maybank Indonesia Tbk
29	BNLI	PT Bank Permata Tbk
30	BRIS	PT Bank Syariah Indonesia Tbk
31	BSIM	PT Bank Sinarmas Tbk
32	BSWD	PT Bank of India Indonesia Tbk
33	BTPN	PT Bank BTPN Tbk
34	BTPS	PT Bank BTPN Syariah Tbk
35	BVIC	PT Bank Victoria Intl. Tbk
36	DNAR	PT Bank Oke Indonesia Tbk
37	INPC	PT Bank Artha Graha Internasional Tbk
38	MASB	PT bank Multiarta Sentosa Tbk
39	MAYA	PT Bank Mayapada Tbk
40	MCOR	PT Bank China Constr. Tbk
41	MEGA	PT Bank Mega Tbk
42	NIPS	PT Bank OCBC NISP Tbk
43	NOBU	PT Bank Nationalnobu Tbk
44	PNBN	PT bank Pan Indonesia Tbk
45	PNBS	PT Bank Panin Dubai Syariah TBK
46	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk

Lampiran 2

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Discretionary Accrual (DA)	93	-.49	.44	-.0439	.14050
Leverage (DAR)	93	.07	.92	.7632	.18941
Profitabilitas (ROA)	93	.02	7.67	1.7751	1.49074
Kep.Manajerial	93	.00	.29	.0065	.03690
Ukuran Perusahaan (SIZE)	93	12.68	21.27	17.7896	1.91964
Valid N (listwise)	93				

Sumber : Data diolah dengan SPSS

Lampiran 3

Hasil Uji Kolmogorov-Smirnov Z (1-Sample K-S)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual	
N		93	
Normal Parameters ^{a,b}	Mean	.0000000	
	Std. Deviation	.12624887	
Most Extreme Differences	Absolute	.124	
	Positive	.088	
	Negative	-.124	
Test Statistic		.124	
Asymp. Sig. (2-tailed)		.001 ^c	
Monte Carlo Sig. (2-tailed)	Sig.	.106 ^d	
	99% Confidence Interval	Lower Bound	.098
		Upper Bound	.114

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. Based on 10000 sampled tables with starting seed 2000000.

Sumber : Data diperoleh di SPSS 25 dan buku Ghozali edisi 9

Lampiran 4

Hasil Uji Multikolonieritas

		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Tolerance	VIF
Model		B	Std. Error	Beta				
1	(Constant)	.043	.127		.338	.736		
	Leverage (DAR)	-.260	.088	-.351	-2.965	.004	.655	1.528
	Profitabilitas (ROA)	.017	.010	.181	1.667	.099	.775	1.290
	Kep.Manajerial	-.249	.368	-.065	-.676	.501	.980	1.021
	Ukuran Perusahaan (SIZE)	.005	.008	.064	.580	.563	.756	1.323

a. Dependent Variable: Discretionary Accrual (DA)

Sumber : Data yang diolah di SPSS 25

Lampiran 5

Hasil Uji Autokorelasi

Runs Test

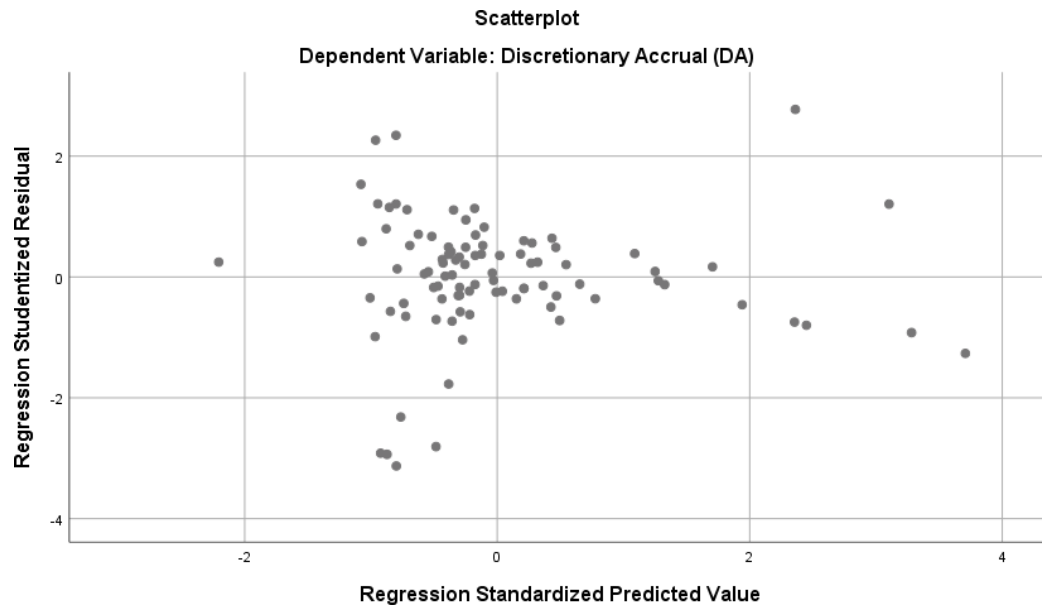
	Unstandardized Residual
Test Value ^a	.00845
Cases < Test Value	46
Cases >= Test Value	47
Total Cases	93
Number of Runs	37
Z	-2.189
Asymp. Sig. (2-tailed)	.029

a. Median

Sumber : Data yang diperoleh di SPSS 25

Lampiran 6

Hasil Uji Heteroskedastisitas



Sumber : Data yang diperoleh di SPSS 25

Hasil Uji Heteroskedastisitas (Glejser)

		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients		
Model		B	Std. Error	Beta	t	Sig.
1	(Constant)	.382	.085		4.523	.000
	Leverage (DAR)	.043	.058	.090	.736	.464
	Profitabilitas (ROA)	-.006	.007	-.095	-.846	.400
	Kep.Manajerial	-.237	.245	-.096	-.968	.336
	Ukuran Perusahaan (SIZE)	-.018	.005	-.375	-3.312	.001

a. Dependent Variable: ABS_RES

Sumber : Data diperoleh di SPSS 25

Lampiran 7

Hasil Uji Koefisien Determinasi (Adjusted R²)

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.439 ^a	.193	.156	.12909

a. Predictors: (Constant), Ukuran Perusahaan (SIZE), Profitabilitas (ROA), Kep.Manajerial, Leverage (DAR)

b. Dependent Variable: Discretionary Accrual (DA)

Lampiran 8

Hasil Uji Signifikansi Simultan (Uji Statistik F)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.350	4	.087	5.248	.001 ^b
	Residual	1.466	88	.017		
	Total	1.816	92			

a. Dependent Variable: Discretionary Accrual (DA)

b. Predictors: (Constant), Ukuran Perusahaan (SIZE), Profitabilitas (ROA), Kep.Manajerial, Leverage (DAR)

Sumber : Data diperoleh di SPSS 25

Lampiran 9

Hasil Uji Signifikansi Parameter Individual (Uji Statistik t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.043	.127		.338	.736
	Leverage (DAR)	-.260	.088	-.351	-2.965	.004
	Profitabilitas (ROA)	.017	.010	.181	1.667	.099
	Kep.Manajerial	-.249	.368	-.065	-.676	.501
	Ukuran Perusahaan (SIZE)	.005	.008	.064	.580	.563

a. Dependent Variable: Discretionary Accrual (DA)