

LAMPIRAN

Lampiran 1

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		36
Normal Parameters ^a	Mean	0,0000000
	Std. Deviation	6.00513938E6
Most Extreme Differences	Absolute	.188
	Positive	.147
	Negative	-.188
Kolmogorov-Smirnov Z		1,129
Asymp. Sig. (2-tailed)		0,156
a. Test distribution is Normal.		

Lampiran 2

Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.676E7	1.092E7		-2.451	.020		
	Capital Intency	-4.081E7	7.253E7	-.086	-.563	.578	0,988	1,013
	Free Cash Flow	-.427	.174	-.374	-2.456	.020	0,999	1,001
	Growth	1.210E6	1.091E6	.171	1.109	.276	0,970	1,031
	Dewan Komisaris	2.791E7	1.113E7	.440	2.508	.018	0,753	1,329
	Kepemilikan Institusional	1.028E6	623073.108	.287	1.650	.109	0,765	1,307

a. Dependent Variable: Manajemen Laba

Lampiran 3

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.552 ^a	.305	.189	6.486296	1,369

a. Predictors: (Constant), Kepemilikan Institusional, Free Cash Flow, Growth, Capital Intency, Dewan Komisaris

b. Dependent Variable: Manajemen Laba

Lampiran 4

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.6767	1.0927		-2.451	0,020
	Capital Intency	-4.0817	7.2537	-.086	-.563	0,578
	Free Cash Flow	-.427	.174	-.374	-2.456	0,020
	Growth	1.2106	1.0916	.171	1.109	0,276
	Dewan Komisaris	2.7917	1.1137	.440	2.508	0,018
	Kepemilikan Institusional	1.0286	623073.108	.287	1.650	0,109

a. Dependent Variable: Manajemen Laba

Lampiran 5

Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.6767	1.092E7		-2.451	0,020
	Capital Intency	-4.0817	7.253E7	-.086	-.563	0,578
	Free Cash Flow	-.427	.174	-.374	-2.456	0,020
	Growth	1.2106	1.091E6	.171	1.109	0,276
	Dewan Komisaris	2.7917	1.113E7	.440	2.508	0,018
	Kepemilikan Institusional	1.0286	623073.108	.287	1.650	0,109

a. Dependent Variable: Manajemen Laba

Lampiran 6

Nama perusahaan Lembaga Pembiayaan

No.	Kode	Emiten	Tanggal Ipo
1	ADMF	Adira Finance Tbk	31-Mar-04
2	BBLD	Buana Finance Indonesia Tbk	07-Mei-90
3	BFIN	BFI Finance Indonesia Tbk	12-Jun-93
4	BPFI	Batavia Prosperindo Finance Tbk	01-Jun-09
5	CFIN	Clipan Finance Indonesia Tbk	02-Okt-90
6	DEFI	Danasupra Erapacific Tbk	06-Jul-01
7	FINN	First Indo American Leasing Tbk	08-Jun-17
8	HDFA	Radana Bhaskara Finance Tbk	10-Mei-11
9	IBFN	Intan Baruprana Finance Tbk	22-Des-14
10	IMJS	Indomobil Multi Jasa Tbk	10-Des-13
11	INCF	Indo Komoditi Korpora Tbk	06-Sep-16
12	MFIN	Mandala Multifinance Tbk	06-Sep-05
13	MGNA	Magna Finance Tbk	07-Jul-14
14	TIFA	Tifa Finance Tbk	08-Jul-11
15	TRUS	Trust Finance Indonesia Tbk	28-Nov-02
16	VRNA	Verena Multi Finance Tbk	25-Jun-08
17	WOMF	Wahana Ottomitra Multiartha Tb	13-Des-04

Lampiran 7**Sampel penelitian**

No	Kode	Annual Report			Keterangan
		2014	2015	2016	
1	ADMF	√	√	√	Sampel
2	BBLD	√	√	√	Sampel
3	BFIN	√	√	√	Sampel
4	BPFI	√	√	√	Sampel
5	CFIN	√	√	√	Sampel
6	DEFI	√	√	√	Sampel
7	HDFA	√	√	√	Sampel
8	MFIN	√	√	√	Sampel
9	TIFA	√	√	√	Sampel
10	TRUS	√	√	√	Sampel
11	VRNA	√	√	√	Sampel
12	WOMF	√	√	√	Sampel
13	IMJS	√	-	-	Bukan Sampel
14	FINN	-	-	-	Bukan Sampel
15	IBFN	-	-	-	Bukan Sampel
16	INCF	-	-	-	Bukan Sampel
17	MGNA	-	-	-	Bukan Sampel

Lampiran 8

Data Perhitungan Manajemen Laba

No.	Kode	Tahun	CV ΔS	CS ΔI	CV ΔS / CV ΔI
1	ADMF	2014	-35490,93	-29343585,28	0,00
		2015	-16041,98	-375322,06	0,04
		2016	-2283745,81	-2629497,72	0,87
2	BBLD	2014	-85,91	-158,52	0,54
		2015	-171,94	-64,59	2,66
		2016	-15801,92	-3897,31	4,05
3	BFIN	2014	-141244,91	-494995,06	0,29
		2015	-229217,3	-238546,99	0,96
		2016	-133447,36	-1138694,62	0,12
4	BPFI	2014	-1983,62	-36530,62	0,05
		2015	-2806,38	-28271,84	0,10
		2016	-1471,69	-13964,69	0,11
5	CFIN	2014	-8697,3	-64116,68	0,14
		2015	-573287,73	-264271,78	2,17
		2016	-322500,92	-544476,75	0,59
6	DEFI	2014	-1217,28	-32309,67	0,04
		2015	-735,6	-19677,21	0,04
		2016	-1243,17	-40170,14	0,03
7	HDFA	2014	-11533,53	-86416,58	0,13
		2015	-27443,65	-29698,46	0,92
		2016	-627,08	-10870,19	0,06
8	MFIN	2014	-17528,43	-179403,82	0,10
		2015	-25851,37	-29261,43	0,88
		2016	-204045,49	-42263,42	4,83
9	TIFA	2014	-521,17	-37148,72	0,01
		2015	-842,22	-4215,52	0,20
		2016	-0,16	-17077,67	0,00
10	TRUS	2014	-246,44	-16932,92	0,01
		2015	-622,62	-25635,14	0,02
		2016	-601,32	-24769,56	0,02
11	VRNA	2014	-179,07	-10014,03	0,02
		2015	-375,47	-17453,8	0,02
		2016	-22,18	-35585,59	0,00
12	WOMF	2014	-85,43	-365,29	0,23
		2015	-33679,71	-1434,7	23,48
		2016	-56152,08	-172162,37	0,33

*** Data lengkap hubungi peneliti

Lampiran 9

Data Perhitungan *Capital Intensity*

Kode	Tahun	Total Asset Tetap	Total Asset	Capital Intensity
ADMF	2014	296.144	29.930.882	0,01
	2015	243.392	27.744.207	0,01
	2016	229.421	27.012.384	0,01
BBLD	2014	54.186	3.586.854	0,02
	2015	71.832	3.162.906	0,02
	2016	79.165	3.101.932	0,03
BFIN	2014	446.831	9.670.703	0,05
	2015	450.162	11.770.414	0,04
	2016	41.443	12.476.256	0,00
BPFI	2014	32.991	1.067.433	0,03
	2015	58.959	981.933	0,06
	2016	61.941	1.037.602	0,06
CFIN	2014	54.418	6.641.043	0,01
	2015	101.314	6.646.672	0,02
	2016	110.039	6.635.809	0,02
DEFI	2014	49	51.248	0,00
	2015	11	52.030	0,00
	2016	35	58.478	0,00
HDFA	2014	81.881	2.555.301	0,03
	2015	79.498	3.084.793	0,03
	2016	74.738	3.469.545	0,02
MFIN	2014	140.728	4.805.590	0,03
	2015	157.501	4.595.141	0,03
	2016	161.252	3.804.795	0,04
TIFA	2014	11.743	1.080.892	0,01
	2015	12.086	1.346.080	0,01
	2016	21.008	1.384.680	0,02
TRUS	2014	5.603	266.656	0,02
	2015	5.384	289.337	0,02
	2016	6.117	271.754	0,02
VRNA	2014	31.038	2.151.510	0,01
	2015	38.518	1.894.358	0,02
	2016	34.208	1.790.467	0,02
WOMF	2014	59.539	5.299.931	0,01
	2015	65.726	5.306.269	0,01
	2016	66.738	6.265.606	0,01

*** Data lengkap hubungi peneliti

Lampiran 10

Data Perhitungan *Free Cash Flow*

No.	Kode	Tahun	CFO	NCE	NB	FCF
1	ADMF	2014	879170	21302275	13.163	-20436268
		2015	158309	-22939093	(52.752)	23150154
		2016	1.055.015	532646	(13.971)	536340
2	BBLD	2014	121.972	-8702	10.078	120596
		2015	89.222	-38804	17.646	110380
		2016	62.900	25523	7.333	30044
3	BFIN	2014	289.680	217764	32.872	39044
		2015	777.233	398802	3.331	375100
		2016	165.388	643051	(408.719)	-68944
4	BPFI	2014	174.214	203625	11.385	-40796
		2015	13.868	36894	25.968	-48994
		2016	15.164	-3840	2.982	16022
5	CFIN	2014	35.768	458489	12.164	-434885
		2015	30.396	300132	46.896	-316632
		2016	37.075	132020	8.725	-103670
6	DEFI	2014	239	4576	(74)	-4263
		2015	392	436	(38)	-6
		2016	2.668	6683	24	-4039
7	HDFA	2014	108.558	4757	32.867	70934
		2015	44.030	188549	(2.383)	-142136
		2016	54.713	31402	(4.760)	28071
8	MFIN	2014	80.275	269377	6.278	-195380
		2015	72.034	2977093	16.773	-2921832
		2016	56.356	-2643631	3.751	2696236
9	TIFA	2014	60.153	20827	8.891	30435
		2015	108.326	-10251	343	118234
		2016	29.115	-9704	8.922	29897
10	TRUS	2014	16.952	22568	496	-6112
		2015	27.691	35493	(219)	-7583
		2016	44.799	-8392	733	52458
11	VRNA	2014	47.132	7183	(5.958)	45907
		2015	9.373	-14486693	7.480	14488586
		2016	12.818	14484154	(4.310)	-14467026
12	WOMF	2014	742.715	-3486	18.536	727665
		2015	853.966	196241	6.187	651538
		2016	22.060	49349	1.012	-28301

*** Data lengkap hubungi peneliti

Lampiran 11

Data Perhitungan *Growth*

No.	Kode	Tahun	Penjualan t	Penjualan t-1	t - t-1	Growth
1	ADMF	2014	8.251.148	8.064.626	186.522	0,02
		2015	8.063.757	8.251.148	(187.391)	-0,02
		2016	6.233.117	8.063.757	(1.830.640)	-0,23
2	BBLD	2014	601.296	627.364	(26.068)	-0,04
		2015	548.665	601.296	(52.631)	-0,09
		2016	362.403	548.665	(186.262)	-0,34
3	BFIN	2014	2.299.463	1.890.484	408.979	0,22
		2015	2.830.617	2.299.463	531.154	0,23
		2016	3.227.109	2.830.617	396.492	0,14
4	BPFI	2014	224.133	208.342	15.791	0,08
		2015	249.938	224.133	25.805	0,12
		2016	258.400	249.938	8.462	0,03
5	CFIN	2014	1.046.950	973.334	73.616	0,08
		2015	111.251	1.046.950	(935.699)	-0,89
		2016	748.183	111.251	636.932	5,73
6	DEFI	2014	8.810	4.470	4.340	0,97
		2015	3.931	8.810	(4.879)	-0,55
		2016	8.709	3.931	4.778	1,22
7	HDFA	2014	387.146	296.754	90.392	0,30
		2015	546.692	387.146	159.546	0,41
		2016	479.903	546.692	(66.789)	-0,12
8	MFIN	2014	1.546.600	1.426.536	120.064	0,08
		2015	1.700.357	1.546.600	153.757	0,10
		2016	1.127.173	1.700.357	(573.184)	-0,34
9	TIFA	2014	167.482	177.456	(9.974)	-0,06
		2015	164.857	167.482	(2.625)	-0,02
		2016	128.269	164.857	(36.588)	-0,22
10	TRUS	2014	42.462	60.899	(18.437)	-0,30
		2015	35.008	42.462	(7.454)	-0,18
		2016	27.043	35.008	(7.965)	-0,23
11	VRNA	2014	393.087	377.205	15.882	0,04
		2015	379.016	393.087	(14.071)	-0,04
		2016	336.358	379.016	(42.658)	-0,11
12	WOMF	2014	1.559.605	1.585.704	(26.099)	-0,02
		2015	1.740.347	1.559.605	180.742	0,12
		2016	1.422.038	1.740.347	(318.309)	-0,18

*** Data lengkap hubungi peneliti

Lampiran 12

Data Perhitungan Kepemilikan Institusional

No.	Kode	Tahun	Institusional	Saham Beredar	KI
1	ADMF	2014	920.700.000,00	1.000.000.000	0,92
		2015	920.700.000,00	1.000.000.000	0,92
		2016	920.700.000,00	1.000.000.000	0,92
2	BBLD	2014	1.208.343.463,00	1.645.796.054	0,73
		2015	1.208.343.463,00	1.645.796.054	0,73
		2016	1.208.343.463,00	1.645.796.054	0,73
3	BFIN	2014	783.825.705,80	1.596.711.562	0,49
		2015	783.825.705,80	1.596.711.562	0,49
		2016	783.825.705,80	1.596.711.562	0,49
4	BPFI	2014	1.230.415.087,00	1.360.627.100	0,90
		2015	1.230.415.087,00	1.360.627.100	0,90
		2016	1.230.415.087,00	1.360.627.100	0,90
5	CFIN	2014	2.608.267.091,00	3.984.520.457	0,65
		2015	2.608.267.091,00	3.984.520.457	0,65
		2016	2.608.267.091,00	3.984.520.457	0,65
6	DEFI	2014	544.382.800,00	676.000.000	0,81
		2015	544.382.800,00	676.000.000	0,81
		2016	544.382.800,00	676.000.000	0,81
7	HDFA	2014	1.936.886.738,00	2.329.668.917	0,83
		2015	1.936.886.738,00	2.329.668.917	0,83
		2016	1.936.886.738,00	2.329.668.917	0,83
8	MFIN	2014	1.074.840.000,00	1.325.000.000	0,81
		2015	1.074.840.000,00	1.325.000.000	0,81
		2016	1.074.840.000,00	1.325.000.000	0,81
9	TIFA	2014	801.677.250,00	1.079.700.000	0,74
		2015	801.677.250,00	1.079.700.000	0,74
		2016	801.677.250,00	1.079.700.000	0,74
10	TRUS	2014	594.720.000,00	800.000.000	0,74
		2015	594.720.000,00	800.000.000	0,74
		2016	594.720.000,00	800.000.000	0,74
11	VRNA	2014	770.838.870,80	1.002.000.352	0,77
		2015	770.838.870,80	1.002.000.352	0,77
		2016	770.838.870,80	1.002.000.352	0,77
12	WOMF	2014	3.001.732,06	3.481.480	0,86
		2015	3.001.732,06	3.481.480	0,86
		2016	3.001.732,06	3.481.480	0,86

*** Data lengkap hubungi peneliti

Lampiran 13

Data Perhitungan Dewan Komisaris

No.	Nama Perusahaan	Tahun			Rata – rat a
		2014	2015	2016	
1	ADMF	6	6	5	6
2	BBLD	3	3	3	3
3	BFIN	10	11	11	11
4	BPFI	5	6	5	5
5	CFIN	5	5	5	5
6	DEFI	7	8	5	7
7	HDFA	8	7	8	8
8	MFIN	5	5	5	5
9	TIFA	5	5	5	5
10	TRUS	5	5	5	5
11	VRNA	7	7	7	7
12	WOMF	3	4	4	4

*** Data lengkap hubungi peneliti