

LAMPIRAN

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Lampiran 1 Data Penelitian

1. Sampel Perusahaan

No	Nama Perusahaan
1	PT Bank Raya Indonesia Tbk
2	PT Bank Amar Indonesia Tbk
3	PT Bank Jago Tbk
4	PT Bank MNC Internasional Tbk
5	PT Bank Capital Indonesia Tbk
6	PT Bank Aladin Syariah Tbk
7	PT Bank Central Asia Tbk
8	PT Allo Bank Indonesia Tbk
9	PT Bank KB Bukopin Tbk
10	PT Bank Mestika Dharma Tbk
11	PT Bank Negara Indonesia (Persero) Tbk
12	PT Bank Rakyat Indonesia (Persero) Tbk
13	PT Krom Bank Indonesia Tbk
14	PT Bank Tabungan Negara (Persero) Tbk
15	PT Bank Neo Commerce Tbk
16	PT Bank Jtrust Indonesia Tbk
17	PT Bank Danamon Indonesia Tbk
18	PT Bank Pembangunan Daerah Banten Tbk
19	PT Bank Ganesha Tbk
20	PT Bank Ina Perdana Tbk
21	PT Bank Pembangunan Daerah Jawa Barat Tbk
22	PT Bank Pembangunan Daerah Jawa Timur Tbk
23	PT Bank QNB Indonesia Tbk
24	PT Bank Maspion Indonesia Tbk
25	PT Bank Mandiri (Persero) Tbk
26	PT Bank Bumi Arta Tbk
27	PT Bank CIMB Niaga Tbk
28	PT Bank Maybank Indonesia Tbk
29	PT Bank Permata Tbk
30	PT Bank Syariah Indonesia Tbk
31	PT Bank Sinarmas Tbk
32	PT Bank of India Indonesia Tbk
33	PT Bank BTPN Tbk
34	PT Bank BTPN Syariah Tbk
35	PT Bank Victoria International

- 36 PT Bank Oke Indonesia Tbk
 - 37 PT Bank Artha Graha Internasional Tbk
 - 38 PT Bank Multiarta Sentosa Tbk
 - 39 PT Bank Mayapada Internasional Tbk
 - 40 PT Bank Mega Tbk
 - 41 PT Bank OCBC NISP Tbk
 - 42 PT Bank Nationalnobu Tbk
 - 43 PT Bank Pan Indonesia Tbk
 - 44 PT Bank Panin Dubai Syariah Tbk
 - 45 PT Bank Woori Saudara Indonesia 1906 Tbk
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- 46 PT Bank Raya Indonesia Tbk
 - 47 PT Bank Amar Indonesia Tbk
 - 48 PT Bank Jago Tbk
 - 49 PT Bank MNC Internasional Tbk
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120	PT Bank Syariah Indonesia Tbk
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135	PT Bank Woori Saudara Indonesia 1906 Tbk

2. Data Manajemen Laba

NO	2020	2021	2022
1	0.006	-0.887	-0.378
2	-0.286	0.024	-0.067
3	3.172	3.773	4.091
4	-0.097	-0.003	0.161
5	0.019	-0.151	0.006
6	0.052	-0.254	0.646
7	-0.041	-0.075	0.053
8	0.195	0.415	0.389
9	0.152	-0.154	-0.008
10	-0.055	-0.854	-0.020
11	-0.104	-0.161	0.018
12	0.014	-0.311	1.409
13	-1.709	0.025	0.035
14	-0.075	0.028	0.089
15	0.031	-0.554	0.000
16	0.100	-0.169	-0.196
17	-0.085	-0.072	0.145
18	0.393	-0.150	-0.030
19	-0.207	-0.256	0.094
20	-0.459	-0.443	-0.283
21	0.096	-0.007	0.158
22	-0.024	-0.324	0.064

23	0.107	-0.112	0.068
24	-1.404	-1.247	-0.583
25	-0.014	-0.041	0.000
26	-0.170	-0.210	0.071
27	-0.085	-0.059	0.104
28	-0.192	0.027	0.129
29	0.011	-0.158	-0.052
30	-2.123	-0.067	-0.078
31	-0.053	-0.172	0.100
32	-0.076	-0.019	-0.175
33	-0.095	-0.034	0.098
34	-0.022	-0.132	-0.004
35	-0.024	0.064	-0.054
36	-0.378	-0.265	-0.936
37	-0.094	0.186	0.085
38	-0.494	-0.029	0.137
39	0.053	-0.134	-0.180
40	-0.040	-0.089	-0.125
41	-0.030	0.018	0.094
42	0.051	0.040	-0.032
43	0.066	0.027	0.100
44	0.831	0.004	0.093
45	0.010	-0.155	-0.183

3. Data Kualitas Audit

NO	2020	2021	2022
1	1	1	1
2	1	1	1
3	1	1	1
4	0	0	0
5	0	0	0
6	0	1	1
7	1	1	1
8	0	0	0
9	0	0	0
10	0	0	0
11	1	1	1
12	1	1	1
13	1	0	1
14	1	1	1

15	0	1	1
16	0	0	0
17	1	1	1
18	0	0	0
19	0	0	1
20	1	1	1
21	0	0	0
22	0	0	0
23	0	0	0
24	0	0	0
25	1	1	1
26	1	1	1
27	1	1	1
28	1	1	1
29	1	1	1
30	1	1	1
31	0	0	0
32	0	0	0
33	1	1	1
34	1	1	1
35	1	1	1
36	0	0	0
37	0	0	0
38	0	0	0
39	0	0	0
40	0	0	0
41	1	1	1
42	0	0	0
43	0	0	0
44	1	1	1
45	1	1	1

4. Data Leverage

NO	2020	2021	2022
1	0.847	0.854	0.756
2	0.737	0.795	0.295
3	0.435	0.321	0.482
4	0.867	0.831	0.839
5	0.919	0.905	0.841
6	0.055	0.041	0.168
7	0.823	0.830	0.827

8	0.866	0.720	0.420
9	0.894	0.852	0.875
10	0.717	0.732	0.726
11	0.869	0.869	0.864
12	0.846	0.826	0.837
13	0.300	0.164	0.075
14	0.890	0.881	0.874
15	0.793	0.745	0.810
16	0.911	0.875	0.889
17	0.783	0.765	0.760
18	0.745	0.786	0.773
19	0.788	0.749	0.650
20	0.856	0.842	0.840
21	0.870	0.871	0.872
22	0.880	0.892	0.871
23	0.775	0.773	0.722
24	0.873	0.906	0.789
25	0.805	0.769	0.775
26	0.802	0.742	0.625
27	0.860	0.860	0.852
28	0.843	0.830	0.816
29	0.823	0.844	0.853
30	0.276	0.233	0.241
31	0.730	0.737	0.708
32	0.710	0.526	0.450
33	0.777	0.766	0.765
34	0.160	0.137	0.138
35	0.847	0.830	0.857
36	0.598	0.606	0.651
37	0.883	0.849	0.843
38	0.912	0.839	0.884
39	0.860	0.883	0.898
40	0.838	0.856	0.854
41	0.855	0.849	0.857
42	0.889	0.915	0.915
43	0.138	0.132	0.122
44	0.053	0.050	0.136
45	0.809	0.789	0.807

5. Data Ukuran Perusahaan

NO	2020	2021	2022
1	24.056	23.549	23.355
2	22.124	22.373	22.228
3	16.897	16.326	16.647
4	16.271	16.456	16.641
5	16.822	16.921	16.842
6	13.489	14.592	15.370
7	20.796	20.929	20.997
8	28.581	29.168	30.034
9	18.197	18.307	18.315
10	30.281	30.403	30.439
11	20.687	20.687	20.753
12	21.137	21.241	21.347
13	27.997	28.538	28.829
14	19.705	19.734	19.812
15	29.321	30.059	16.796
16	16.601	16.875	17.331
17	19.118	19.074	19.102
18	15.490	15.996	15.793
19	15.495	15.964	16.009
20	15.948	16.527	16.839
21	18.764	18.880	19.015
22	18.242	18.428	18.451
23	16.722	16.689	16.632
24	23.037	23.379	23.428
25	21.080	21.269	21.413
26	29.664	29.790	29.737
27	19.555	19.555	19.542
28	18.970	18.944	18.896
29	19.102	19.272	19.357
30	19.294	19.396	19.538
31	17.614	17.780	17.673
32	29.019	29.079	29.433
33	19.026	19.073	19.159
34	16.615	16.736	16.868
35	23.990	23.940	23.979
36	29.468	29.675	29.952
37	17.234	17.079	17.052
38	30.701	30.688	30.775
39	18.343	18.596	18.724

40	18.536	18.705	18.770
41	19.145	19.183	19.290
42	16.436	16.912	16.848
43	17.293	17.318	17.338
44	23.148	23.392	23.417
45	17.455	17.595	17.757

Lampiran 2 Hasil Olah Data SPSS

1. Uji statistic Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Audit	123	.00	1.00	.5041	.50203
Leverage	123	.04	.92	.7224	.24103
Ukuran Perusahaan	123	13.49	30.78	20.4641	4.57524
Manajemen Laba	123	-.58	.65	-.0427	.17773
Valid N (listwise)	123				

2. Uji Normalitas Sebelum Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		135
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.64914643
Most Extreme Differences	Absolute	.241
	Positive	.241
	Negative	-.180
Test Statistic		.241
Asymp. Sig. (2-tailed)		.000 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

3. Uji Normalitas Setelah Outlier

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		123
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.17375884
Most Extreme Differences	Absolute	.078
	Positive	.077
	Negative	-.078
Test Statistic		.078

Asymp. Sig. (2-tailed) ,067^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

4. Uji Multikolonieritas

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,756	,094		18,663	,000		
X1	-,035	,033	-,091	-1,067	,288	,969	1,032
X2	,130	,066	,166	1,948	,054	,968	1,033
X3	,008	,004	,194	2,305	,023	,995	1,005

a. Dependent Variable: SQRT_Y

5. Uji Heteroskedasitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	,015	,016		,980	,329
X1	-,003	,005	-,048	-,529	,598
X2	,000	,011	,002	,020	,984
X3	,001	,001	,127	1,396	,165

6. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,276 ^a	,076	,055	,18816	2,005

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: SQRT_Y

7. Uji Regresi Linier Berganda

Coefficients ^a							
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,756	,094		18,663	,000		
X1	-,035	,033	-,091	-1,067	,288	,969	1,032

X2	,130	,066	,166	1,948	,054	,968	1,033
X3	,008	,004	,194	2,305	,023	,995	1,005

a. Dependent Variable: SQRT_Y

8. Koefisien Determinasi (Uji R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,276 ^a	,076	,055	,18816	2,005

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: SQRT_Y

9. Uji signifikansi parameter individual (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,756	,094		18,663	,000		
X1	-,035	,033	-,091	-1,067	,288	,969	1,032
X2	,130	,066	,166	1,948	,054	,968	1,033
X3	,008	,004	,194	2,305	,023	,995	1,005

a. Dependent Variable: SQRT_Y