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# LAMPIRAN

**Lampiran 1**

**Fenomena Manajemen Laba**

**Lampiran 2**

**Daftar perusahaan sampel penelitian pada sub Sektor Perbankan tahun 2019-2023.**

| **NO** | **KODE** | **NAMA PERUSAHAAN** |
| --- | --- | --- |
| 1 | AGRO | PT. Bank Raya Indonesia Tbk |
| 2 | BBHI | PT. Allo Bank Indonesia Tbk |
| 3 | BBYB | PT. Bank Neo Commerce Tbk |
| 4 | BINA | PT. Bank Ina Perdana Tbk |
| 5 | BSIM | PT. Bank Sinarmas Tbk |
| 6 | BVIC | PT. Bank Victoria Internasional Tbk |
| 7 | DNAR | PT. Bank Oke Indonesia Tbk |
| 8 | INPC | PT. Bank Artha Graha Internasional Tbk |
| 9 | MAYA | PT. Bank Mayapada Internasional Tbk |
| 10 | BANK | PT. Bank Aladin Syariah Tbk |
| 11 | PNBS | PT. Bank Dubai Syariah Tbk |
| 12 | AGRS | PT. Bank IBK Indonesia Tbk |
| 13 | AMAR | PT. Bank Amar Indonesia Tbk |
| 14 | BBKP | PT. Bank KB Bukopin Tbk |
| 15 | BCIC | PT. Bank Jtrust Indonesia Tbk |
| 16 | BEKS | PT. Bank Pembangunan Daerah Banten Tbk |
| 17 | BKSW | PT. Bank QNB Indonesia Tbk |

**Lampiran 3**

**Data Perhitungan *Good Corporate Governance (GCG)* tahun 2019-2023**

| **No** | **Perusahaan** | **Tahun** | **Good Corporate Governance** | | |
| --- | --- | --- | --- | --- | --- |
| **Jumlah Saham Intitusional** | **jumlah saham beredar** | **Kepemiilikan Institusional** |
| 1 | AGRO | 2019 | 18.589.384.692 | 21.343.290.230 | 0,87097 |
| 2020 | 18.589.384.692 | 21.343.290.230 | 0,87097 |
| 2021 | 19.498.475.601 | 22.746.526.712 | 0,85721 |
| 2022 | 21.487.162.037 | 24.740.107.814 | 0,86852 |
| 2023 | 21.487.162.037 | 24.740.494.294 | 0,86850 |
| 2 | BBHI | 2019 | 3.084.461.000 | 418.443.179.500 | 0,00737 |
| 2020 | 3.084.461.000 | 418.443.179.500 | 0,00737 |
| 2021 | 10.514.639.611 | 1.168.293.357.100 | 0,00900 |
| 2022 | 18.551.258.750 | 2.173.025.644.200 | 0,00854 |
| 2023 | 18.551.258.750 | 2.173.025.644.200 | 0,00854 |
| 3 | BBYB | 2019 | 4.550.216.472 | 6.161.782.101 | 0,73846 |
| 2020 | 4.984.842.709 | 6.661.795.239 | 0,74827 |
| 2021 | 4.813.037.345 | 9.421.681.836 | 0,51085 |
| 2022 | 4.321.676.157 | 9.421.681.836 | 0,45869 |
| 2023 | 5.044.041.588 | 12.038.815.679 | 0,41898 |
| 4 | BINA | 2019 | 2.589.576.720 | 2.725.000.000 | 0,95030 |
| 2020 | 4.882.000.378 | 5.654.375.000 | 0,86340 |
| 2021 | 4.772.000.378 | 5.654.375.000 | 0,84395 |
| 2022 | 5.021.019.145 | 5.937.093.750 | 0,84570 |
| 2023 | 4.869.038.275 | 6.134.716.665 | 0,79369 |
| 5 | BSIM | 2019 | 10.649.201.846 | 16.981.803.206 | 0,62709 |
| 2020 | 10.760.936.114 | 17.461.803.306 | 0,61626 |
| 2021 | 10.760.936.114 | 17.461.803.306 | 0,61626 |
| 2022 | 12.437.697.674 | 19.716.162.403 | 0,63084 |
| 2023 | 12.404.357.896 | 19.716.162.403 | 0,62915 |
| 6 | BVIC | 2019 | 5.319.408.842 | 8.951.947.039 | 0,59422 |
| 2020 | 5.270.616.442 | 8.951.947.039 | 0,58877 |
| 2021 | 5.304.749.332 | 10.487.132.568 | 0,50583 |
| 2022 | 7.800.262.012 | 15.848.234.714 | 0,49218 |
| 2023 | 7.059.361.412 | 15.848.235.778 | 0,44544 |
| 7 | DNAR | 2019 | 5.791.599.694 | 6.341.554.146 | 0,91328 |
| 2020 | 10.667.645.491 | 11.562.788.016 | 0,92258 |
| 2021 | 12.755.587.400 | 14.099.985.111 | 0,90465 |
| 2022 | 15.913.673.243 | 17.037.792.274 | 0,93402 |
| 2023 | 15.288.673.243 | 17.037.792.274 | 0,89734 |
| 8 | INPC | 2019 | 6.984.599.818 | 1.751.482.123.443 | 0,00399 |
| 2020 | 6.984.599.818 | 1.751.482.114.350 | 0,00399 |
| 2021 | 8.232.306.227 | 2.242.372.023.128 | 0,00367 |
| 2022 | 8.232.306.227 | 2.242.372.023.128 | 0,00367 |
| 2023 | 8.232.306.227 | 2.242.372.023.128 | 0,00367 |
| 9 | MAYA | 2019 | 5.640.063.546 | 838.544.000.000 | 0,00673 |
| 2020 | 5.640.063.546 | 838.544.000.000 | 0,00673 |
| 2021 | 10.014.670.302 | 1.338.539.000.000 | 0,00748 |
| 2022 | 9.917.845.202 | 1.338.539.000.000 | 0,00741 |
| 2023 | 9.915.699.602 | 1.338.539.000.000 | 0,00741 |
| 10 | BANK | 2019 | 945.069 | 8.193.072.560 | 0,00012 |
| 2020 | 8.193.072.560 | 8.193.072.560 | 1,00000 |
| 2021 | 7.988.245.746 | 13.241.354.364 | 0,60328 |
| 2022 | 7.988.245.746 | 13.770.509.989 | 0,58010 |
| 2023 | 7.759.230.746 | 13.918.379.517 | 0,55748 |
| 11 | PNBS | 2019 | 22.030.796.875 | 23.959.037.851 | 0,91952 |
| 2020 | 36.884.251.004 | 38.813.641.319 | 0,95029 |
| 2021 | 35.863.751.004 | 38.813.641.319 | 0,92400 |
| 2022 | 35.863.751.004 | 38.813.641.319 | 0,92400 |
| 2023 | 35.863.751.004 | 38.813.641.319 | 0,92400 |
| 12 | AGRS | 2019 | 6.880.836.429 | 7.108.349.644 | 0,96799 |
| 2020 | 10.998.483.487 | 11.226.007.038 | 0,97973 |
| 2021 | 16.136.453.295 | 17.666.492.048 | 0,91339 |
| 2022 | 25.227.362.385 | 27.649.535.711 | 0,91240 |
| 2023 | 35.227.362.385 | 37.783.204.065 | 0,93236 |
| 13 | AMAR | 2019 | 7.930.000.000 | 8.035.100.000 | 0,98692 |
| 2020 | 2.410.530.000 | 8.035.100.000 | 0,30000 |
| 2021 | 2.410.530.000 | 8.035.100.000 | 0,30000 |
| 2022 | 10.764.288.341 | 13.820.372.000 | 0,77887 |
| 2023 | 15.441.770.116 | 18.381.094.760 | 0,84009 |
| 14 | BBKP | 2019 | 6.940.682.695 | 11.651.908.748 | 0,59567 |
| 2020 | 26.746.528.531 | 32.673.251.194 | 0,81861 |
| 2021 | 45.484.861.813 | 67.887.540.178 | 0,67000 |
| 2022 | 46.523.830.444 | 67.887.540.178 | 0,68531 |
| 2023 | 158.594.705.582 | 187.887.539.870 | 0,84409 |
| 15 | BCIC | 2019 | 9.246.867.656 | 10.012.124.501 | 0,92357 |
| 2020 | 9.246.867.656 | 10.012.124.501 | 0,92357 |
| 2021 | 9.246.868.651 | 14.142.382.081 | 0,65384 |
| 2022 | 17.341.186.078 | 18.109.922.009 | 0,95755 |
| 2023 | 17.341.186.078 | 18.109.922.009 | 0,95755 |
| 16 | BEKS | 2019 | 32.697.547.684 | 64.109.430.357 | 0,51003 |
| 2020 | 3.269.755.661 | 9.160.354.337 | 0,35695 |
| 2021 | 34.289.755.661 | 51.870.438.266 | 0,66107 |
| 2022 | 34.289.755.661 | 51.870.438.266 | 0,66107 |
| 2023 | 34.289.755.661 | 51.870.438.266 | 0,66107 |
| 17 | BKSW | 2019 | 32.697.547.684 | 64.109.430.357 | 0,51003 |
| 2020 | 3.269.755.661 | 9.160.354.337 | 0,35695 |
| 2021 | 34.289.755.661 | 51.870.438.266 | 0,66107 |
| 2022 | 34.289.755.661 | 51.870.438.266 | 0,66107 |
| 2023 | 34.289.755.661 | 51.870.438.266 | 0,66107 |

**Lampiran 4**

**Data Perhitungan Ukuran Perusahaan tahun 2019-2023**

| **No** | **Perusahaan** | **Tahun** | **Ukuran Perusahaan** | |
| --- | --- | --- | --- | --- |
| **Total Aset** | **LN (Total Aset)** |
| 1 | AGRO | 2019 | 27.067.922.912.000 | 30,93 |
| 2020 | 28.015.492.262.000 | 30,96 |
| 2021 | 16.866.522.655.000 | 30,46 |
| 2022 | 13.898.775.065.000 | 30,26 |
| 2023 | 12.440.642.239.000 | 30,15 |
| 2 | BBHI | 2019 | 2.527.173.168.770 | 28,56 |
| 2020 | 2.586.663.487.991 | 28,58 |
| 2021 | 4.649.357.148.732 | 29,17 |
| 2022 | 11.058.956.402.885 | 30,03 |
| 2023 | 12.750.434.573.380 | 30,18 |
| 3 | BBYB | 2019 | 5.123.734.649.117 | 29,26 |
| 2020 | 5.421.324.398.438 | 29,32 |
| 2021 | 11.337.809.000.000 | 30,06 |
| 2022 | 19.694.280.000.000 | 30,61 |
| 2023 | 18.169.541.000.000 | 30,53 |
| 4 | BINA | 2019 | 5.262.429.000.000 | 29,29 |
| 2020 | 8.437.685.000.000 | 29,76 |
| 2021 | 15.055.850.000.000 | 30,34 |
| 2022 | 20.552.736.000.000 | 30,65 |
| 2023 | 24.384.580.000.000 | 30,82 |
| 5 | BSIM | 2019 | 36.559.556.000.000 | 31,23 |
| 2020 | 44.612.045.000.000 | 31,43 |
| 2021 | 52.671.981.000.000 | 31,60 |
| 2022 | 47.350.601.000.000 | 31,49 |
| 2023 | 52.634.996.000.000 | 31,59 |
| 6 | BVIC | 2019 | 30.456.458.802.000 | 31,05 |
| 2020 | 26.221.407.472.000 | 30,90 |
| 2021 | 24.947.143.045.000 | 30,85 |
| 2022 | 25.932.001.125.000 | 30,89 |
| 2023 | 29.624.240.421.000 | 31,02 |
| 7 | DNAR | 2019 | 5.108.848.026.690 | 29,26 |
| 2020 | 6.275.182.366.166 | 29,47 |
| 2021 | 7.721.344.206.381 | 29,68 |
| 2022 | 10.183.411.235.537 | 29,95 |
| 2023 | 11.075.151.083.905 | 30,04 |
| 8 | INPC | 2019 | 25.532.041.000.000 | 30,87 |
| 2020 | 30.526.965.000.000 | 31,05 |
| 2021 | 26.127.820.000.000 | 30,89 |
| 2022 | 25.437.633.000.000 | 30,87 |
| 2023 | 26.103.611.000.000 | 30,89 |
| 9 | MAYA | 2019 | 93.408.831.000.000 | 32,17 |
| 2020 | 92.518.025.000.000 | 32,16 |
| 2021 | 119.104.185.000.000 | 32,41 |
| 2022 | 135.382.812.000.000 | 32,54 |
| 2023 | 141.488.996.000.000 | 32,58 |
| 10 | BANK | 2019 | 715.623.000.000 | 27,30 |
| 2020 | 2.173.162.000.000 | 28,41 |
| 2021 | 2.173.162.000.000 | 28,41 |
| 2022 | 4.733.401.000.000 | 29,19 |
| 2023 | 7.092.120.000.000 | 29,59 |
| 11 | PNBS | 2019 | 11.135.824.845.000 | 30,04 |
| 2020 | 11.302.082.193.000 | 30,06 |
| 2021 | 14.426.004.879 | 23,39 |
| 2022 | 14.791.738.012.000 | 30,33 |
| 2023 | 17.343.246.865.000 | 30,48 |
| 12 | AGRS | 2019 | 6.421.844.000.000 | 29,49 |
| 2020 | 9.854.035.000.000 | 29,92 |
| 2021 | 14.286.910.000.000 | 30,29 |
| 2022 | 18.304.907.000.000 | 30,54 |
| 2023 | 19.377.403.000.000 | 30,60 |
| 13 | AMAR | 2019 | 3.452.515.470.000 | 28,87 |
| 2020 | 4.057.988.611.000 | 29,03 |
| 2021 | 5.203.044.896.000 | 29,28 |
| 2022 | 4.505.045.609.000 | 29,14 |
| 2023 | 4.379.417.000 | 22,20 |
| 14 | BBKP | 2019 | 100.264.248.000.000 | 32,24 |
| 2020 | 79.938.578.000.000 | 32,01 |
| 2021 | 89.215.674.000.000 | 32,12 |
| 2022 | 89.995.352.000.000 | 32,13 |
| 2023 | 84.307.300.000.000 | 32,07 |
| 15 | BCIC | 2019 | 17.311.597.000.000 | 30,48 |
| 2020 | 16.204.908.000.000 | 30,42 |
| 2021 | 21.317.575.000.000 | 30,69 |
| 2022 | 33.617.390.000.000 | 31,15 |
| 2023 | 39.234.312.000.000 | 31,30 |
| 16 | BEKS | 2019 | 8.097.328.000.000 | 29,72 |
| 2020 | 5.337.281.000.000 | 29,31 |
| 2021 | 8.849.611.000.000 | 29,81 |
| 2022 | 7.223.058.000.000 | 29,61 |
| 2023 | 6.800.821.000.000 | 29,55 |
| 17 | BKSW | 2019 | 23.021.785.000.000 | 30,77 |
| 2020 | 18.297.700.000.000 | 30,54 |
| 2021 | 17.701.527.000.000 | 30,50 |
| 2022 | 16.717.087.000.000 | 30,45 |
| 2023 | 11.753.485.000.000 | 30,10 |

**Lampiran 5**

**Data Perhitungan Cost of Debt (biaya hutang sebelum pajak) tahun 2019-2023**

| **No** | **Perusahaan** | **Tahun** | **Cost of Debt** | | |
| --- | --- | --- | --- | --- | --- |
| **Total Bunga** | **Utang Jangka Panjang** | **Kd (hutang sebelum pajak)** |
| 1 | AGRO | 2019 | -1.361.627.112.000 | 238.389.000.000 | -5,712 |
| 2020 | -1.306.889.194.000 | 255.935.000.000 | -5,106 |
| 2021 | -773.616.493.000 | 16.517.000.000 | -46,838 |
| 2022 | -369.534.506.000 | 15.600.000.000 | -23,688 |
| 2023 | -403.129.609.000 | 14.636.000.000 | -27,544 |
| 2 | BBHI | 2019 | -135.940.003.048 | 2.211.588.625.724 | -0,061 |
| 2020 | -114.535.488.869 | 1.491.048.510.143 | -0,077 |
| 2021 | -157.893.156.290 | 2.296.199.232.418 | -0,069 |
| 2022 | -140.443.190.519 | 4.426.184.609.046 | -0,032 |
| 2023 | -292.187.971.868 | 4.958.316.497.376 | -0,059 |
| 3 | BBYB | 2019 | -316.396.580.171 | 4.154.656.907.136 | -0,076 |
| 2020 | -276.969.580.433 | 4.273.749.737.969 | -0,065 |
| 2021 | -350.561.000.000 | 8.222.374.735.872 | -0,043 |
| 2022 | -713.152.000.000 | 14.798.404.000.000 | -0,048 |
| 2023 | -944.568.000.000 | 13.950.988.000.000 | -0,068 |
| 4 | BINA | 2019 | -203.573.000.000 | 4.022.261.000.000 | -0,051 |
| 2020 | -261.553.000.000 | 7.131.682.000.000 | -0,037 |
| 2021 | -461.747.000.000 | 12.541.032.000.000 | -0,037 |
| 2022 | -613.873.000.000 | 16.085.470.000.000 | -0,038 |
| 2023 | -1.016.631.000.000 | 20.323.977.000.000 | -0,050 |
| 5 | BSIM | 2019 | -967.014.000.000 | 25.588.765.000.000 | -0,038 |
| 2020 | -905.187.000.000 | 30.854.402.000.000 | -0,029 |
| 2021 | -687.603.000.000 | 38.068.638.000.000 | -0,018 |
| 2022 | -566.923.000.000 | 32.942.837.000.000 | -0,017 |
| 2023 | -632.923.000.000 | 36.001.968.000.000 | -0,018 |
| 6 | BVIC | 2019 | -1.954.056.503.000 | 22.700.946.871.000 | -0,086 |
| 2020 | -1.600.981.946.000 | 20.392.399.159.000 | -0,079 |
| 2021 | -1.148.555.785.000 | 19.122.045.051.000 | -0,060 |
| 2022 | -971.637.742.000 | 20.706.790.257.000 | -0,047 |
| 2023 | -1.257.661.775.000 | 23.533.983.851.000 | -0,053 |
| 7 | DNAR | 2019 | -194.788.149.634 | 3.049.232.875.935 | -0,064 |
| 2020 | -190.196.007.728 | 3.669.509.864.835 | -0,052 |
| 2021 | -205.175.706.118 | 4.578.029.003.742 | -0,045 |
| 2022 | -234.938.599.146 | 6.502.434.743.579 | -0,036 |
| 2023 | -397.022.544.050 | 7.400.221.964.767 | -0,054 |
| 8 | INPC | 2019 | -1.049.645.000.000 | 20.577.252.000.000 | -0,051 |
| 2020 | -1.056.241.000.000 | 26.138.724.000.000 | -0,040 |
| 2021 | -766.265.000.000 | 21.401.947.000.000 | -0,036 |
| 2022 | -491.344.000.000 | 20.686.163.000.000 | -0,024 |
| 2023 | -502.774.000.000 | 21.314.227.000.000 | -0,024 |
| 9 | MAYA | 2019 | -6.018.642.000.000 | 80.072.440.000.000 | -0,075 |
| 2020 | -6.018.642.000.000 | 77.419.481.000.000 | -0,078 |
| 2021 | -5.929.054.000.000 | 104.198.942.000.000 | -0,057 |
| 2022 | -5.894.228.000.000 | 119.720.098.000.000 | -0,049 |
| 2023 | -6.868.327.000.000 | 123.030.437.000.000 | -0,056 |
| 10 | BANK | 2019 | 0 | 1.000.000 | 0,000 |
| 2020 | -158.000.000 | 9.000.000 | -17,556 |
| 2021 | -403.000.000 | 0 | 0,000 |
| 2022 | -23.982.000.000 | 0 | 0,000 |
| 2023 | -121.047.000.000 | 584.248.000.000 | -0,207 |
| 11 | PNBS | 2019 | -522.517.916.000 | 503.939.000 | -1.036,867 |
| 2020 | -591.221.428.000 | 540.804.186.000 | -1,093 |
| 2021 | -350.787.318.000 | 679.014.037.000 | -0,517 |
| 2022 | -396.210.508.000 | 1.959.762.892.000 | -0,202 |
| 2023 | -650.125.240.000 | 3.943.881.613.000 | -0,165 |
| 12 | AGRS | 2019 | -373.837.000.000 | 5.166.979.000.000 | -0,072 |
| 2020 | -262.488.000.000 | 7.854.118.000.000 | -0,033 |
| 2021 | -237.244.000.000 | 11.177.126.000.000 | -0,021 |
| 2022 | -378.765.000.000 | 13.938.048.000.000 | -0,027 |
| 2023 | -776.291.000.000 | 13.802.399.000.000 | -0,056 |
| 13 | AMAR | 2019 | -145.814.028.000 | 2.296.981.385.000 | -0,063 |
| 2020 | -189.137.670.000 | 2.938.502.076.000 | -0,064 |
| 2021 | -220.007.167.000 | 4.032.820.425.000 | -0,055 |
| 2022 | -118.998.000.000 | 1.279.208.000.000 | -0,093 |
| 2023 | -65.239.000.000 | 944.017.000.000 | -0,069 |
| 14 | BBKP | 2019 | -5.422.479.000.000 | 54.133.801.000.000 | -0,100 |
| 2020 | -4.498.700.000.000 | 48.932.035.000.000 | -0,092 |
| 2021 | -3.169.293.000.000 | 55.762.901.000.000 | -0,057 |
| 2022 | -2.828.375.000.000 | 51.810.034.000.000 | -0,055 |
| 2023 | -3.746.710.000.000 | 42.844.663.000.000 | -0,087 |
| 15 | BCIC | 2019 | -1.081.987.000.000 | 15.205.307.000.000 | -0,071 |
| 2020 | -952.657.000.000 | 14.575.659.000.000 | -0,065 |
| 2021 | -888.773.000.000 | 18.510.650.000.000 | -0,048 |
| 2022 | -1.050.597.000.000 | 29.677.118.000.000 | -0,035 |
| 2023 | -1.720.209.000.000 | 35.308.313.000.000 | -0,049 |
| 16 | BEKS | 2019 | -481.024.000.000 | 7.336.150.000.000 | -0,066 |
| 2020 | -338.465.000.000 | 3.726.528.000.000 | -0,091 |
| 2021 | -251.404.000.000 | 6.782.191.000.000 | -0,037 |
| 2022 | -304.161.000.000 | 5.118.641.000.000 | -0,059 |
| 2023 | -256.489.000.000 | 4.668.686.000.000 | -0,055 |
| 17 | BKSW | 2019 | -979.937.000.000 | 17.338.734.000.000 | -0,057 |
| 2020 | -971.493.000.000 | 13.033.035.000.000 | -0,075 |
| 2021 | -533.643.000.000 | 13.104.577.000.000 | -0,041 |
| 2022 | -431.896.000.000 | 11.611.926.000.000 | -0,037 |
| 2023 | -440.803.000.000 | 6.726.086.000.000 | -0,066 |

**Data perhitungan *Cost Of Debt* ( biaya utang setelah pajak)**

| **Perusahaan** | **Tahun** | **Cost of Debt** | | | |
| --- | --- | --- | --- | --- | --- |
| **Beban Pajak** | **EBT** | **T (tarik pajak)=Beban pajak/EBT** | **Ki (hutang setelah pajak)** |
| AGRO | 2019 | -23.136.567.000 | 74.197.988.000 | -0,31182 | -7,493 |
| 2020 | -32.811.075.000 | 64.071.757.000 | -0,51210 | -7,721 |
| 2021 | 257.429.941.000 | -3.303.131.348.000 | -0,07794 | -50,488 |
| 2022 | -104.725.575.000 | 116.186.080.000 | -0,90136 | -45,040 |
| 2023 | -104.039.984.000 | 128.391.023.000 | -0,81034 | -49,863 |
| BBHI | 2019 | 10.083.067.693 | -46.419.710.889 | -0,21722 | -0,075 |
| 2020 | -8.815.337.082 | 45.826.728.419 | -0,19236 | -0,092 |
| 2021 | -27.524.424.155 | 219.999.042.348 | -0,12511 | -0,077 |
| 2022 | -82.282.517.024 | 352.311.928.217 | -0,23355 | -0,039 |
| 2023 | -130.708.139.831 | 575.274.274.135 | -0,22721 | -0,072 |
| BBYB | 2019 | -1.855.611.288 | 17.858.408.759 | -0,10391 | -0,084 |
| 2020 | 44.144.050 | 15.827.358.645 | 0,00279 | -0,065 |
| 2021 | 4.131.059.786 | -990.420.522.259 | -0,00417 | -0,043 |
| 2022 | -3.117.000.000 | -785.942.000.000 | 0,00397 | -0,048 |
| 2023 | 692.000.000 | -573.872.000.000 | -0,00121 | -0,068 |
| BINA | 2019 | -2.825.000.000 | 9.940.000.000 | -0,28421 | -0,065 |
| 2020 | -9.245.000.000 | 28.621.000.000 | -0,32301 | -0,049 |
| 2021 | -10.429.000.000 | 50.177.000.000 | -0,20784 | -0,044 |
| 2022 | -45.805.000.000 | 202.853.000.000 | -0,22580 | -0,047 |
| 2023 | -59.655.000.000 | 267.531.000.000 | -0,22298 | -0,061 |
| BSIM | 2019 | 75.141.000.000 | 81.893.000.000 | 0,91755 | -0,003 |
| 2020 | -1.922.000.000 | 116.600.000.000 | -0,01648 | -0,030 |
| 2021 | 31.770.000.000 | 159.518.000.000 | 0,19916 | -0,014 |
| 2022 | 56.051.000.000 | 277.211.000.000 | 0,20220 | -0,014 |
| 2023 | -2.218.000.000 | 73.578.000.000 | -0,03014 | -0,018 |
| BVIC | 2019 | 10.960.833.000 | -24.725.333.000 | -0,44330 | -0,124 |
| 2020 | 46.038.810.000 | -298.232.500.000 | -0,15437 | -0,091 |
| 2021 | 31.804.651.000 | -150.868.148.000 | -0,21081 | -0,073 |
| 2022 | -130.757.374.000 | 356.930.827.000 | -0,36634 | -0,064 |
| 2023 | -27.719.887.000 | 129.536.228.000 | -0,21399 | -0,065 |
| DNAR | 2019 | -4.876.760.804 | -12.045.274.357 | 0,40487 | -0,038 |
| 2020 | -10.546.638.015 | 18.421.693.878 | -0,57251 | -0,082 |
| 2021 | -8.368.059.456 | 25.828.366.659 | -0,32399 | -0,059 |
| 2022 | -6.076.093.821 | 19.286.275.780 | -0,31505 | -0,048 |
| 2023 | -8.420.169.816 | 37.071.952.672 | -0,22713 | -0,066 |
| INPC | 2019 | 17.994.000.000 | -76.339.000.000 | -0,23571 | -0,063 |
| 2020 | -9.051.000.000 | 30.422.000.000 | -0,29751 | -0,052 |
| 2021 | 35.397.000.000 | -203.460.000.000 | -0,17398 | -0,042 |
| 2022 | -14.144.000.000 | 69.141.000.000 | -0,20457 | -0,029 |
| 2023 | -36.604.000.000 | 183.357.000.000 | -0,19963 | -0,028 |
| MAYA | 2019 | -186.574.000.000 | 714.688.000.000 | -0,26106 | -0,095 |
| 2020 | -40.284.000.000 | 104.448.000.000 | -0,38568 | -0,108 |
| 2021 | -28.084.000.000 | 72.211.000.000 | -0,38892 | -0,079 |
| 2022 | -27.790.000.000 | 53.787.000.000 | -0,51667 | -0,075 |
| 2023 | -32.506.000.000 | 54.609.000.000 | -0,59525 | -0,089 |
| BANK | 2019 | 300.000.000 | 77.304.000.000 | 0,00388 | 0,000 |
| 2020 | 0 | 44.868.000.000 | 0,00000 | -17,556 |
| 2021 | 0 | -121.275.000.000 | 0,00000 | 0,000 |
| 2022 | 0 | -264.913.000.000 | 0,00000 | 0,000 |
| 2023 | 0 | -226.738.000.000 | 0,00000 | -0,207 |
| PNBS | 2019 | -8.989.477.000 | 22.226.488.000 | -0,40445 | -1456,227 |
| 2020 | -6.441.442.000 | 6.569.558.000 | -0,98050 | -2,165 |
| 2021 | 212.051.000 | -818.324.428.000 | -0,00026 | -0,517 |
| 2022 | 2.362.169.000 | 248.169.423.000 | 0,00952 | -0,200 |
| 2023 | -3.621.798.000 | 248.312.263.000 | -0,01459 | -0,167 |
| AGRS | 2019 | -405.000.000 | -259.120.000.000 | 0,00156 | -0,072 |
| 2020 | -4.277.000.000 | -172.586.000.000 | 0,02478 | -0,033 |
| 2021 | 2.705.000.000 | 10.065.000.000 | 0,26875 | -0,016 |
| 2022 | 8.302.000.000 | 95.152.000.000 | 0,08725 | -0,025 |
| 2023 | 6.650.000.000 | 176.645.000.000 | 0,03765 | -0,054 |
| AMAR | 2019 | -20.080.337.000 | 81.506.861.000 | -0,24636 | -0,079 |
| 2020 | -17.519.790.000 | 26.105.916.000 | -0,67110 | -0,108 |
| 2021 | 3.300.469.000 | 814.543.000 | 4,05193 | 0,166 |
| 2022 | 47.229.000.000 | -202.610.000.000 | -0,23310 | -0,115 |
| 2023 | -42.053.000.000 | 220.025.000.000 | -0,19113 | -0,082 |
| BBKP | 2019 | 82.955.000.000 | 133.794.000.000 | 0,62002 | -0,038 |
| 2020 | 664.760.000.000 | -3.922.869.000.000 | -0,16946 | -0,108 |
| 2021 | 841.746.000.000 | -3.144.025.000.000 | -0,26773 | -0,072 |
| 2022 | 113.152.000.000 | -5.145.656.000.000 | -0,02199 | -0,056 |
| 2023 | 731.684.000.000 | -6.787.387.000.000 | -0,10780 | -0,097 |
| BCIC | 2019 | 196.000.000 | 49.299.000.000 | 0,00398 | -0,071 |
| 2020 | 96.990.000.000 | -581.431.000.000 | -0,16681 | -0,076 |
| 2021 | 103.049.000.000 | -548.472.000.000 | -0,18788 | -0,057 |
| 2022 | 39.374.000.000 | 47.247.000.000 | 0,83337 | -0,006 |
| 2023 | 6.092.000.000 | 21.810.000.000 | 0,27932 | -0,035 |
| BEKS | 2019 | 43.141.000.000 | -180.700.000.000 | -0,23874 | -0,081 |
| 2020 | -47.438.000.000 | -260.720.000.000 | 0,18195 | -0,074 |
| 2021 | -60.908.000.000 | -204.268.000.000 | 0,29818 | -0,026 |
| 2022 | -239.287.000.000 | -284.640.000.000 | 0,84067 | -0,009 |
| 2023 | 26.591.000.000 | 50.535.000.000 | 0,52619 | -0,026 |
| BKSW | 2019 | 1.130.000.000 | 4.147.000.000 | 0,27249 | -0,041 |
| 2020 | -142.788.000.000 | -279.380.000.000 | 0,51109 | -0,036 |
| 2021 | -94.782.000.000 | -1.483.995.000.000 | 0,06387 | -0,038 |
| 2022 | 0 | -400.732.000.000 | 0,00000 | -0,037 |
| 2023 | 0 | 69.249.000.000 | 0,00000 | -0,066 |

**Lampiran 6**

**Data Perhitungan Profitabilitas ROA Tahun 2019-2023**

| **No** | **Perusahaan** | **Tahun** | **Profitabilitas** | | |
| --- | --- | --- | --- | --- | --- |
| **Laba Bersih** | **Total Aset** | **ROA** |
| 1 | AGRO | 2019 | 51.061.421 | 27.067.922.912 | 0,00189 |
| 2020 | 31.260.682 | 28.015.492.262 | 0,00112 |
| 2021 | -3.045.701.407 | 16.866.522.655 | -0,18058 |
| 2022 | 11.460.505 | 13.898.775.065 | 0,00082 |
| 2023 | 24.351.039 | 12.440.642.239 | 0,00196 |
| 2 | BBHI | 2019 | -36.549.663.189 | 2.527.173.168.770 | -0,01446 |
| 2020 | 37.011.391.337 | 2.586.663.487.991 | 0,01431 |
| 2021 | 192.474.618.193 | 4.649.357.148.732 | 0,04140 |
| 2022 | 270.029.411.193 | 11.058.956.402.885 | 0,02442 |
| 2023 | 444.566.134.304 | 12.750.434.573.380 | 0,03487 |
| 3 | BBYB | 2019 | 16.002.797.471 | 5.123.734.649.117 | 0,00312 |
| 2020 | 15.871.502.695 | 5.421.324.398.438 | 0,00293 |
| 2021 | -986.289.462.473 | 11.337.808.684.383 | -0,08699 |
| 2022 | -789.059.000.000 | 19.694.280.000.000 | -0,04007 |
| 2023 | -573.180.000.000 | 18.169.541.000.000 | -0,03155 |
| 4 | BINA | 2019 | 7.115.000.000 | 5.262.429.000.000 | 0,00135 |
| 2020 | 19.376.000.000 | 8.437.685.000.000 | 0,00230 |
| 2021 | 39.748.000.000 | 15.055.850.000.000 | 0,00264 |
| 2022 | 157.048.000.000 | 20.552.736.000.000 | 0,00764 |
| 2023 | 207.876.000.000 | 24.384.580.000.000 | 0,00852 |
| 5 | BSIM | 2019 | 6.752.000.000 | 36.559.556.000.000 | 0,00018 |
| 2020 | 118.522.000.000 | 44.612.045.000.000 | 0,00266 |
| 2021 | 127.748.000.000 | 52.671.981.000.000 | 0,00243 |
| 2022 | 221.160.000.000 | 47.350.601.000.000 | 0,00467 |
| 2023 | 75.796.000.000 | 52.634.996.000.000 | 0,00144 |
| 6 | BVIC | 2019 | 13.764.500.000 | 30.456.458.802.000 | 0,00045 |
| 2020 | -252.193.690.000 | 26.221.407.472.000 | -0,00962 |
| 2021 | -119.063.497.000 | 24.947.143.045.000 | -0,00477 |
| 2022 | 226.173.453.000 | 25.932.001.125.000 | 0,00872 |
| 2023 | 101.816.341.000 | 29.624.240.421.000 | 0,00344 |
| 7 | DNAR | 2019 | 16.922.035.161 | 5.108.848.026.690 | 0,00331 |
| 2020 | 7.875.055.863 | 6.275.182.366.166 | 0,00125 |
| 2021 | 17.460.307.203 | 7.721.344.206.381 | 0,00226 |
| 2022 | 13.210.181.959 | 10.183.411.235.537 | 0,00130 |
| 2023 | 28.651.782.856 | 11.075.151.083.905 | 0,00259 |
| 8 | INPC | 2019 | -58.345.000.000 | 25.532.041.000.000 | -0,00229 |
| 2020 | 21.371.000.000 | 30.526.965.000.000 | 0,00070 |
| 2021 | -168.063.000.000 | 26.127.820.000.000 | -0,00643 |
| 2022 | 54.997.000.000 | 25.437.633.000.000 | 0,00216 |
| 2023 | 146.753.000.000 | 26.103.611.000.000 | 0,00562 |
| 9 | MAYA | 2019 | 528.114.000.000 | 93.408.831.000.000 | 0,00565 |
| 2020 | 64.164.000.000 | 92.518.025.000.000 | 0,00069 |
| 2021 | 44.127.000.000 | 119.104.185.000.000 | 0,00037 |
| 2022 | 25.997.000.000 | 135.382.812.000.000 | 0,00019 |
| 2023 | 22.103.000.000 | 141.488.996.000.000 | 0,00016 |
| 10 | BANK | 2019 | 77.304.000.000 | 715.623.000.000 | 0,10802 |
| 2020 | 44.868.000.000 | 721.397.000.000 | 0,06220 |
| 2021 | -121.275.000.000 | 2.173.162.000.000 | -0,05581 |
| 2022 | -264.913.000.000 | 4.733.401.000.000 | -0,05597 |
| 2023 | -226.738.000.000 | 7.092.120.000.000 | -0,03197 |
| 11 | PNBS | 2019 | 13.237.011.000 | 11.135.824.845.000 | 0,00119 |
| 2020 | 128.116.000 | 11.302.082.193.000 | 0,00001 |
| 2021 | -818.112.377 | 14.426.004.879 | -0,05671 |
| 2022 | 250.531.592.000 | 14.791.738.012.000 | 0,01694 |
| 2023 | 244.690.465.000 | 17.343.246.865.000 | 0,01411 |
| 12 | AGRS | 2019 | -248.836.000.000 | 6.421.844.000.000 | -0,03875 |
| 2020 | -176.863.000.000 | 9.854.035.000.000 | -0,01795 |
| 2021 | 12.737.000.000 | 14.286.910.000.000 | 0,00089 |
| 2022 | 103.454.000.000 | 18.304.907.000.000 | 0,00565 |
| 2023 | 183.295.000.000 | 19.377.403.000.000 | 0,00946 |
| 13 | AMAR | 2019 | 61.426.524.000 | 3.452.515.470.000 | 0,01779 |
| 2020 | 8.586.126.000 | 4.057.988.611.000 | 0,00212 |
| 2021 | 4.115.012.000 | 5.203.044.896.000 | 0,00079 |
| 2022 | -155.381.289.000 | 4.505.045.609.000 | -0,03449 |
| 2023 | 177.972.000 | 4.379.417.000 | 0,04064 |
| 14 | BBKP | 2019 | 216.749.000.000 | 100.264.248.000.000 | 0,00216 |
| 2020 | -3.258.109.000.000 | 79.938.578.000.000 | -0,04076 |
| 2021 | -2.302.279.000.000 | 89.215.674.000.000 | -0,02581 |
| 2022 | -5.032.504.000.000 | 89.995.352.000.000 | -0,05592 |
| 2023 | -6.055.703.000.000 | 84.307.300.000.000 | -0,07183 |
| 15 | BCIC | 2019 | 49.495.000.000 | 17.311.597.000.000 | 0,00286 |
| 2020 | -484.441.000.000 | 16.204.908.000.000 | -0,02989 |
| 2021 | -445.423.000.000 | 21.317.575.000.000 | -0,02089 |
| 2022 | 86.621.000.000 | 33.617.390.000.000 | 0,00258 |
| 2023 | 27.902.000.000 | 39.234.312.000.000 | 0,00071 |
| 16 | BEKS | 2019 | -137.559.000.000 | 8.097.328.000.000 | -0,01699 |
| 2020 | -308.158.000.000 | 5.337.281.000.000 | -0,05774 |
| 2021 | -265.176.000.000 | 8.849.611.000.000 | -0,02996 |
| 2022 | -239.287.000.000 | 7.223.058.000.000 | -0,03313 |
| 2023 | 26.591.000.000 | 6.800.821.000.000 | 0,00391 |
| 17 | BKSW | 2019 | 5.277.000.000 | 23.021.785.000.000 | 0,00023 |
| 2020 | -422.168.000.000 | 18.297.700.000.000 | -0,02307 |
| 2021 | -1.578.777.000.000 | 17.701.527.000.000 | -0,08919 |
| 2022 | -400.732.000.000 | 16.717.087.000.000 | -0,02397 |
| 2023 | 69.249.000.000 | 11.753.485.000.000 | 0,00589 |

**Lampiran 7**

**Data perhitungan Manajemen Laba**

| **No** | **Perusahaan** | **Tahun** | **a1(1/Ait-1))** | **a2((ΔREVit-ΔRECit)/Ait-1))** | **a3(PPE/Ait-1)** | **NDA** | **DAC(Y)** |
| --- | --- | --- | --- | --- | --- | --- | --- |
|
| 1 | AGRO | 2019 | -0,00000000000001330 | -0,000501 | -0,0028333 | -0,0033 | 0,1180 |
| 2020 | -0,00000000000001145 | -0,000011 | -0,0025829 | -0,0026 | -0,0244 |
| 2021 | -0,00000000000001107 | 0,001209 | -0,0025579 | -0,0013 | -0,0667 |
| 2022 | -0,00000000000001838 | 0,000633 | -0,0068194 | -0,0062 | 0,0012 |
| 2023 | -0,00000000000002230 | 0,000090 | -0,0069857 | -0,0069 | 0,0723 |
| 2 | BBHI | 2019 | -0,00000000000013692 | -0,000047 | -0,0036511 | -0,0037 | -0,0945 |
| 2020 | -0,00000000000012267 | 0,000389 | -0,0030290 | -0,0026 | 0,1933 |
| 2021 | -0,00000000000011985 | -0,001172 | -0,0029347 | -0,0041 | 0,3134 |
| 2022 | -0,00000000000006668 | -0,003930 | -0,0033574 | -0,0073 | 0,9063 |
| 2023 | -0,00000000000002803 | 0,000141 | -0,0013668 | -0,0012 | -0,1709 |
| 3 | BBYB | 2019 | -0,00000000000006838 | -0,000032 | -0,0048850 | -0,0049 | 0,0766 |
| 2020 | -0,00000000000006050 | 0,000000 | -0,0053513 | -0,0054 | 0,0380 |
| 2021 | -0,00000000000005718 | -0,000282 | -0,0055881 | -0,0059 | -0,2442 |
| 2022 | -0,00000000000002734 | -0,001539 | -0,0049145 | -0,0065 | 0,1671 |
| 2023 | -0,00000000000001574 | 0,000317 | -0,0032161 | -0,0029 | -0,0321 |
| 4 | BINA | 2019 | -0,00000000000008043 | -0,000687 | -0,0014455 | -0,0021 | -0,1037 |
| 2020 | -0,00000000000005891 | -0,000221 | -0,0045559 | -0,0048 | -0,4228 |
| 2021 | -0,00000000000003674 | -0,000235 | -0,0026935 | -0,0029 | -0,3994 |
| 2022 | -0,00000000000002059 | -0,001447 | -0,0017072 | -0,0032 | 0,0300 |
| 2023 | -0,00000000000001508 | -0,000443 | -0,0014843 | -0,0019 | 0,0085 |
| 5 | BSIM | 2019 | -0,00000000000001008 | -0,000250 | -0,0114674 | -0,0117 | 0,0514 |
| 2020 | -0,00000000000000848 | 0,000250 | -0,0109203 | -0,0107 | -0,0440 |
| 2021 | -0,00000000000000695 | 0,000229 | -0,0087039 | -0,0085 | -0,1643 |
| 2022 | -0,00000000000000589 | 0,000216 | -0,0072157 | -0,0070 | 0,1061 |
| 2023 | -0,00000000000000655 | -0,000131 | -0,0085475 | -0,0087 | -0,0875 |
| 6 | BVIC | 2019 | -0,00000000000001027 | -0,000134 | -0,0043576 | -0,0045 | 0,0420 |
| 2020 | -0,00000000000001018 | 0,000312 | -0,0046308 | -0,0043 | -0,0047 |
| 2021 | -0,00000000000001182 | -0,000110 | -0,0048833 | -0,0050 | 0,0861 |
| 2022 | -0,00000000000001243 | -0,000076 | -0,0047563 | -0,0048 | -0,0285 |
| 2023 | -0,00000000000001195 | -0,000396 | -0,0041128 | -0,0045 | -0,0409 |
| 7 | DNAR | 2019 | -0,00000000000006834 | -0,000311 | -0,0071221 | -0,0074 | 0,0554 |
| 2020 | -0,00000000000006068 | -0,000755 | -0,0062980 | -0,0071 | 0,1217 |
| 2021 | -0,00000000000004940 | -0,000694 | -0,0048642 | -0,0056 | -0,0167 |
| 2022 | -0,00000000000004015 | -0,001203 | -0,0037232 | -0,0049 | 0,1340 |
| 2023 | -0,00000000000003044 | -0,000032 | -0,0032349 | -0,0033 | -0,0459 |
| 8 | INPC | 2019 | -0,00000000000001191 | 0,000204 | -0,0196518 | -0,0194 | -0,0054 |
| 2020 | -0,00000000000001214 | 0,000186 | -0,0203835 | -0,0202 | -0,1796 |
| 2021 | -0,00000000000001015 | 0,000133 | -0,0173904 | -0,0173 | 0,1112 |
| 2022 | -0,00000000000001186 | 0,000156 | -0,0200451 | -0,0199 | -0,0012 |
| 2023 | -0,00000000000001219 | -0,000297 | -0,0210792 | -0,0214 | 0,0475 |
| 9 | MAYA | 2019 | -0,00000000000000356 | -0,000209 | -0,0039551 | -0,0042 | 0,0482 |
| 2020 | -0,00000000000000332 | 0,000489 | -0,0036455 | -0,0032 | -0,0017 |
| 2021 | -0,00000000000000335 | -0,000626 | -0,0036651 | -0,0043 | -0,0727 |
| 2022 | -0,00000000000000260 | -0,000681 | -0,0044269 | -0,0051 | -0,0256 |
| 2023 | -0,00000000000000229 | -0,000260 | -0,0055910 | -0,0059 | 0,0289 |
| 10 | BANK | 2019 | -0,00000000000046834 | 0,000249 | 0,0000000 | 0,0002 | -0,0557 |
| 2020 | -0,00000000000043319 | 0,000005 | -0,0044475 | -0,0044 | 0,0563 |
| 2021 | -0,00000000000042972 | 0,000000 | -0,0178553 | -0,0179 | -1,3953 |
| 2022 | -0,00000000000014265 | -0,001437 | -0,0052387 | -0,0067 | 0,4989 |
| 2023 | -0,00000000000006549 | 0,000161 | -0,0025218 | -0,0024 | -0,1391 |
| 11 | PNBS | 2019 | -0,00000000000003534 | 0,000100 | -0,0028202 | -0,0027 | -0,0050 |
| 2020 | -0,00000000000002784 | 0,000047 | -0,0045021 | -0,0045 | 0,1489 |
| 2021 | -0,00000000000002743 | 0,000054 | -0,0043277 | -0,0043 | -0,1289 |
| 2022 | -0,00000000000002149 | 0,000050 | -0,0033933 | -0,0033 | 0,0530 |
| 2023 | -0,00000000000002096 | 0,000049 | -0,0034909 | -0,0034 | -0,0440 |
| 12 | AGRS | 2019 | -0,00000000000007468 | -0,000725 | -0,0081817 | -0,0089 | 0,1102 |
| 2020 | -0,00000000000004827 | -0,000668 | -0,0067297 | -0,0074 | 0,3583 |
| 2021 | -0,00000000000003146 | -0,000378 | -0,0046457 | -0,0050 | 0,1423 |
| 2022 | -0,00000000000002170 | -0,000484 | -0,0026055 | -0,0031 | 0,0299 |
| 2023 | -0,00000000000001694 | -0,000182 | -0,0016506 | -0,0018 | 0,1234 |
| 13 | AMAR | 2019 | -0,00000000000016698 | -0,000561 | -0,0019490 | -0,0025 | -0,2956 |
| 2020 | -0,00000000000008979 | 0,000310 | -0,0010374 | -0,0007 | -0,2128 |
| 2021 | -0,00000000000007639 | -0,000561 | -0,0007545 | -0,0013 | -0,1174 |
| 2022 | -0,00000000000005958 | 0,000158 | -0,0005147 | -0,0004 | 0,4909 |
| 2023 | -0,00000000000006881 | -0,000021 | -0,0002600 | -0,0003 | 0,0653 |
| 14 | BBKP | 2019 | -0,00000000000000324 | -0,000154 | -0,0079365 | -0,0081 | 0,0328 |
| 2020 | -0,00000000000000309 | 0,000364 | -0,0088078 | -0,0084 | 0,1104 |
| 2021 | -0,00000000000000388 | 0,000066 | -0,0110251 | -0,0110 | -0,1867 |
| 2022 | -0,00000000000000347 | 0,000215 | -0,0095930 | -0,0094 | -0,0441 |
| 2023 | -0,00000000000000344 | 0,000171 | -0,0090548 | -0,0089 | 0,0546 |
| 15 | BCIC | 2019 | -0,00000000000001739 | 0,000831 | -0,0028159 | -0,0020 | 0,0106 |
| 2020 | -0,00000000000001791 | -0,000265 | -0,0028271 | -0,0031 | 0,0953 |
| 2021 | -0,00000000000001913 | -0,000657 | -0,0029956 | -0,0037 | -0,1182 |
| 2022 | -0,00000000000001454 | -0,001666 | -0,0025513 | -0,0042 | 0,0160 |
| 2023 | -0,00000000000000922 | -0,000418 | -0,0016575 | -0,0021 | -0,0678 |
| 16 | BEKS | 2019 | -0,00000000000003269 | 0,000068 | -0,0017421 | -0,0017 | 0,1030 |
| 2020 | -0,00000000000003828 | 0,001018 | -0,0020329 | -0,0010 | 0,1836 |
| 2021 | -0,00000000000005808 | 0,000148 | -0,0028722 | -0,0027 | -0,0606 |
| 2022 | -0,00000000000003503 | -0,000206 | -0,0010468 | -0,0013 | 0,0110 |
| 2023 | -0,00000000000004292 | -0,000015 | -0,0011276 | -0,0011 | 0,0630 |
| 17 | BKSW | 2019 | -0,00000000000001513 | -0,000543 | -0,0017086 | -0,0023 | 0,0384 |
| 2020 | -0,00000000000001347 | 0,002158 | -0,0040053 | -0,0018 | 0,1695 |
| 2021 | -0,00000000000001694 | -0,000045 | -0,0044240 | -0,0045 | -0,0439 |
| 2022 | -0,00000000000001751 | -0,001837 | -0,0039206 | -0,0058 | 0,0928 |
| 2023 | -0,00000000000001854 | 0,000930 | -0,0032096 | -0,0023 | -0,0287 |

**Lampiran 8**

**Tabulasi Data Penelitian**

**Tabulasi data Penelitian Sub Sektor Perbankan Tahun 2019-2023**

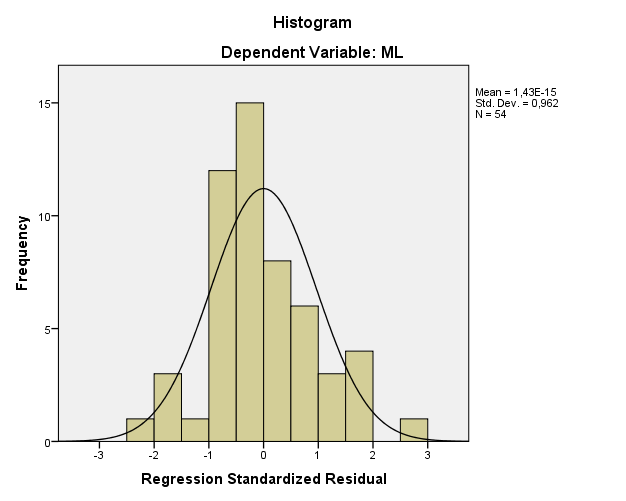
| **No** | **Tahun** | **Kode Perusahaan** | **GCG** | **Ukuran Perusahaan** | **Cost of Debt** | **Profitabilitas** | **Manajemen Laba** |
| --- | --- | --- | --- | --- | --- | --- | --- |
| 1 | AGRO | 2019 | 0,871 | 30,93 | -7,493 | 0,0019 | 0,1180 |
| 2020 | 0,871 | 30,96 | -7,721 | 0,0011 | -0,0244 |
| 2021 | 0,857 | 30,46 | -50,488 | -0,1806 | -0,0667 |
| 2022 | 0,869 | 30,26 | -45,040 | 0,0008 | 0,0012 |
| 2023 | 0,869 | 30,15 | -49,863 | 0,0020 | 0,0723 |
| 2 | BBHI | 2019 | 0,007 | 28,56 | -0,075 | -0,0145 | -0,0945 |
| 2020 | 0,007 | 28,58 | -0,092 | 0,0143 | 0,1933 |
| 2021 | 0,009 | 29,17 | -0,077 | 0,0414 | 0,3134 |
| 2022 | 0,009 | 30,03 | -0,039 | 0,0244 | 0,9063 |
| 2023 | 0,009 | 30,18 | -0,072 | 0,0349 | -0,1709 |
| 3 | BBYB | 2019 | 0,738 | 29,26 | -0,084 | 0,0031 | 0,0766 |
| 2020 | 0,748 | 29,32 | -0,065 | 0,0029 | 0,0380 |
| 2021 | 0,511 | 30,06 | -0,043 | -0,0870 | -0,2442 |
| 2022 | 0,459 | 30,61 | -0,048 | -0,0401 | 0,1671 |
| 2023 | 0,419 | 30,53 | -0,068 | -0,0315 | -0,0321 |
| 4 | BINA | 2019 | 0,950 | 29,29 | -0,065 | 0,0014 | -0,1037 |
| 2020 | 0,863 | 29,76 | -0,049 | 0,0023 | -0,4228 |
| 2021 | 0,844 | 30,34 | -0,044 | 0,0026 | -0,3994 |
| 2022 | 0,846 | 30,65 | -0,047 | 0,0076 | 0,0300 |
| 2023 | 0,794 | 30,82 | -0,061 | 0,0085 | 0,0085 |
| 5 | BSIM | 2019 | 0,627 | 31,23 | -0,003 | 0,0002 | 0,0514 |
| 2020 | 0,616 | 31,43 | -0,030 | 0,0027 | -0,0440 |
| 2021 | 0,616 | 31,60 | -0,014 | 0,0024 | -0,1643 |
| 2022 | 0,631 | 31,49 | -0,014 | 0,0047 | 0,1061 |
| 2023 | 0,629 | 31,59 | -0,018 | 0,0014 | -0,0875 |
| 6 | BVIC | 2019 | 0,594 | 31,05 | -0,124 | 0,0005 | 0,0420 |
| 2020 | 0,589 | 30,90 | -0,091 | -0,0096 | -0,0047 |
| 2021 | 0,506 | 30,85 | -0,073 | -0,0048 | 0,0861 |
| 2022 | 0,492 | 30,89 | -0,064 | 0,0087 | -0,0285 |
| 2023 | 0,445 | 31,02 | -0,065 | 0,0034 | -0,0409 |
| 7 | DNAR | 2019 | 0,913 | 29,26 | -0,038 | 0,0033 | 0,0554 |
| 2020 | 0,923 | 29,47 | -0,082 | 0,0013 | 0,1217 |
| 2021 | 0,905 | 29,68 | -0,059 | 0,0023 | -0,0167 |
| 2022 | 0,934 | 29,95 | -0,048 | 0,0013 | 0,1340 |
| 2023 | 0,897 | 30,04 | -0,066 | 0,0026 | -0,0459 |
| 8 | INPC | 2019 | 0,004 | 30,87 | -0,063 | -0,0023 | -0,0054 |
| 2020 | 0,004 | 31,05 | -0,052 | 0,0007 | -0,1796 |
| 2021 | 0,004 | 30,89 | -0,042 | -0,0064 | 0,1112 |
| 2022 | 0,004 | 30,87 | -0,029 | 0,0022 | -0,0012 |
| 2023 | 0,004 | 30,89 | -0,028 | 0,0056 | 0,0475 |
| 9 | MAYA | 2019 | 0,007 | 32,17 | -0,095 | 0,0057 | 0,0482 |
| 2020 | 0,007 | 32,16 | -0,108 | 0,0007 | -0,0017 |
| 2021 | 0,007 | 32,41 | -0,079 | 0,0004 | -0,0727 |
| 2022 | 0,007 | 32,54 | -0,075 | 0,0002 | -0,0256 |
| 2023 | 0,007 | 32,58 | -0,089 | 0,0002 | 0,0289 |
| 10 | BANK | 2019 | 0,000 | 27,30 | 0,000 | 0,1080 | -0,0557 |
| 2020 | 1,000 | 28,41 | -17,556 | 0,0622 | 0,0563 |
| 2021 | 0,603 | 28,41 | 0,000 | -0,0558 | -1,3953 |
| 2022 | 0,580 | 29,19 | 0,000 | -0,0560 | 0,4989 |
| 2023 | 0,557 | 29,59 | -0,207 | -0,0320 | -0,1391 |
| 11 | PNBS | 2019 | 0,920 | 30,04 | -1456,227 | 0,0012 | -0,0050 |
| 2020 | 0,950 | 30,06 | -2,165 | 0,0000 | 0,1489 |
| 2021 | 0,924 | 23,39 | -0,517 | -0,0567 | -0,1289 |
| 2022 | 0,924 | 30,33 | -0,200 | 0,0169 | 0,0530 |
| 2023 | 0,924 | 30,48 | -0,167 | 0,0141 | -0,0440 |
| 12 | AGRS | 2019 | 0,968 | 29,49 | -0,072 | -0,0387 | 0,1102 |
| 2020 | 0,980 | 29,92 | -0,033 | -0,0179 | 0,3583 |
| 2021 | 0,913 | 30,29 | -0,016 | 0,0009 | 0,1423 |
| 2022 | 0,912 | 30,54 | -0,025 | 0,0057 | 0,0299 |
| 2023 | 0,932 | 30,60 | -0,054 | 0,0095 | 0,1234 |
| 13 | AMAR | 2019 | 0,987 | 28,87 | -0,079 | 0,0178 | -0,2956 |
| 2020 | 0,300 | 29,03 | -0,108 | 0,0021 | -0,2128 |
| 2021 | 0,300 | 29,28 | 0,166 | 0,0008 | -0,1174 |
| 2022 | 0,779 | 29,14 | -0,115 | -0,0345 | 0,4909 |
| 2023 | 0,840 | 22,20 | -0,082 | 0,0406 | 0,0653 |
| 14 | BBKP | 2019 | 0,596 | 32,24 | -0,038 | 0,0022 | 0,0328 |
| 2020 | 0,819 | 32,01 | -0,108 | -0,0408 | 0,1104 |
| 2021 | 0,670 | 32,12 | -0,072 | -0,0258 | -0,1867 |
| 2022 | 0,685 | 32,13 | -0,056 | -0,0559 | -0,0441 |
| 2023 | 0,844 | 32,07 | -0,097 | -0,0718 | 0,0546 |
| 15 | BCIC | 2019 | 0,924 | 30,48 | -0,071 | 0,0029 | 0,0106 |
| 2020 | 0,924 | 30,42 | -0,076 | -0,0299 | 0,0953 |
| 2021 | 0,654 | 30,69 | -0,057 | -0,0209 | -0,1182 |
| 2022 | 0,958 | 31,15 | -0,006 | 0,0026 | 0,0160 |
| 2023 | 0,958 | 31,30 | -0,035 | 0,0007 | -0,0678 |
| 16 | BEKS | 2019 | 0,510 | 29,72 | -0,081 | -0,0170 | 0,1030 |
| 2020 | 0,357 | 29,31 | -0,074 | -0,0577 | 0,1836 |
| 2021 | 0,661 | 29,81 | -0,026 | -0,0300 | -0,0606 |
| 2022 | 0,661 | 29,61 | -0,009 | -0,0331 | 0,0110 |
| 2023 | 0,661 | 29,55 | -0,026 | 0,0039 | 0,0630 |
| 17 | BKSW | 2019 | 0,510 | 30,77 | -0,041 | 0,0002 | 0,0384 |
| 2020 | 0,357 | 30,54 | -0,036 | -0,0231 | 0,1695 |
| 2021 | 0,661 | 30,50 | -0,038 | -0,0892 | -0,0439 |
| 2022 | 0,661 | 30,45 | -0,037 | -0,0240 | 0,0928 |
| 2023 | 0,661 | 30,10 | -0,066 | 0,0059 | -0,0287 |

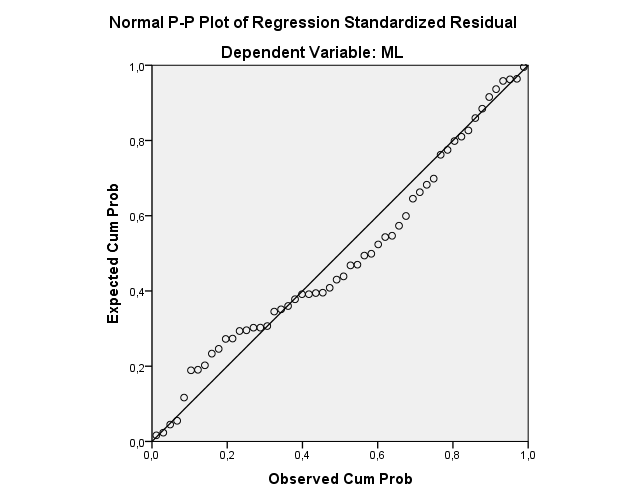
**Lampiran 9**

**Hasil Olah data IBM SPSS Statistik Deskriptif Sub Sektor Perbankan tahun 2019-2023.**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| GCG | 85 | ,00 | 1,00 | ,5994 | ,33539 |
| Ukuran Perusahaan | 85 | 22,20 | 32,58 | 30,2156 | 1,56689 |
| Cost of Debt | 85 | -1456,23 | ,17 | -19,3116 | 157,97794 |
| Profitabilitas | 85 | -,18 | ,11 | -,0081 | ,03450 |
| Manajemen Laba | 85 | -1,40 | ,91 | ,0070 | ,23467 |
| Valid N (listwise) | 85 |  |  |  |  |

**Statistik Deskriptif**

**Lampiran 10. Hasil Olah data IBM SPSS Uji Normalitas Sub Sektor Perbankan tahun 2019-2023.** 



|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 54 |
| Normal Parametersa,b | Mean | ,0000000 |
| Std. Deviation | ,04849043 |
| Most Extreme Differences | Absolute | ,099 |
| Positive | ,099 |
| Negative | -,087 |
| Test Statistic | | ,099 |
| Asymp. Sig. (2-tailed) | | ,200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

**Lampiran 11**

**Hasil Olah data IBM SPSS Uji Multikolonieritas Sub Sektor Perbankan tahun 2019-2023.**

|  |  |  |  |
| --- | --- | --- | --- |
| **Coefficientsa** | | | |
| Model | | Collinearity Statistics | |
| Tolerance | VIF |
| 1 | (Constant) |  |  |
| Good Corporate Governance | ,877 | 1,140 |
| Ukuran Perusahaan | ,925 | 1,081 |
| Cost of Debt | ,981 | 1,019 |
| Profitabilitas | ,957 | 1,045 |
| a. Dependent Variable: ML | | | |

**Lampiran 12**

**Hasil Olah data IBM SPSS Uji Heteroskedastisitas Sub Sektor Perbankan tahun 2019-2023.**

|  |
| --- |
|  |

**Lampiran 13**

**Hasil Olah data IBM SPSS Uji Autokorelasi Sub Sektor Perbankan tahun 2019-2023.**

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | -,00833 |
| Cases < Test Value | 27 |
| Cases >= Test Value | 27 |
| Total Cases | 54 |
| Number of Runs | 23 |
| Z | -1,374 |
| Asymp. Sig. (2-tailed) | ,169 |
| a. Median | |

**Lampiran 14**

**Hasil Olah data IBM SPSS Uji Regresi Linier Berganda Sub Sektor Perbankan tahun 2019-2023.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | ,727 | ,147 |  | 4,942 | ,000 | |
| GCG | -,119 | ,020 | -,404 | -5,980 | ,000 | |
| Ukuran Perusahaan | -,021 | ,005 | -,293 | -4,459 | ,000 | |
| Cost of Debt | 1,689E-5 | ,000 | ,031 | ,478 | ,635 | |
| Profitabilitas | -1,027 | ,092 | -,720 | -11,140 | ,000 | |
| a. Dependent Variable: Manajemen Laba | | | | | | |

**Lampiran 15**

**Hasil Olah data IBM SPSS Uji T Sub Sektor Perbankan tahun 2019-2023.**

**Uji T**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | |
| B | Std. Error | Beta |
| 1 | (Constant) | ,727 | ,147 |  | 4,942 | ,000 | |
| GCG | -,119 | ,020 | -,404 | -5,980 | ,000 | |
| Ukuran Perusahaan | -,021 | ,005 | -,293 | -4,459 | ,000 | |
| Cost of Debt | 1,689E-5 | ,000 | ,031 | ,478 | ,635 | |
| Profitabilitas | -1,027 | ,092 | -,720 | -11,140 | ,000 | |
| a. Dependent Variable: Manajemen Laba | | | | | | |

**Lampiran 16**

**Hasil Olah data IBM SPSS Uji F Sub Sektor Perbankan tahun 2019-2023.**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | ,511 | 4 | ,128 | 50,231 | ,000b |
| Residual | ,125 | 49 | ,003 |  |  |
| Total | ,636 | 53 |  |  |  |
| a. Dependent Variable: Manajemen Laba | | | | | | |
| b. Predictors: (Constant), Profitabilitas, Cost of Debt, Ukuran Perusahaan, Good Corporate Governance. | | | | | | |

**Uji F**

**Lampiran 17**

**Hasil Olah data IBM SPSS Uji Koefisien Determinasi Sub Sektor Perbankan tahun 2019-2023.**

**Uji koefisien determinasi**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | ,897a | ,804 | ,788 | ,05043 |
| a. Predictors: (Constant), Profitabilitas, Ukuran perusahaan, Cost of debt, GCG | | | | |
| b. Dependent Variable: Manajemen Laba | | | | |

**Lampiran 18**

**Kesimpulan Hipotesis Sub sektor Perbankan tahun 2019-2023**

**Kesimpulan hasil hipotesis**

|  | Hipotesis | Nilai signifikansi | kesimpulan |
| --- | --- | --- | --- |
| H1: | Variabel *Good Corporate Governance* berpengaruh secara signifikan terhadap manajemen laba. | 0,000 | Diterima |
| H2: | Variabel Ukuran Perusahaan berpengaruh terhadap secara signifikan terhadap manajemen laba. | 0,000 | Diterima |
| H3: | Variabel *Cost of Debt* tidak berpengaruh secara signifikan terhadap manajemen laba. | 0,635 | Ditolak |
| H4: | Variabel Profitabilitas berpengaruh secara signifikan terhadap manajemen laba. | 0,000 | Diterima |
| H6: | Variabel *Good corporate governance*, Ukuran perusahaan, *Cost of debt*, dan Profitabilitas secara simultan berpengaruh terhadap manajemen laba. | 0,000 | Diterima |