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### LAMPIRAN

1. Perhitungan manajemen Laba

DAit= TACit/Ait) – NDAit)

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| No | Kode | Tahun | TAC | Ait-1 | NDAit | DAit |
| 1 | AMRT | 2019 | -4270254000000 | 22165968000000 | -0.02153 | -0.17112 |
|  |  | 2020 | -5471696000000 | 23992313000000 | -0.01846 | -0.2096 |
|  |  | 2021 | -4372913000000 | 25970743000000 | -0.02341 | -0.14496 |
|  |  | 2022 | -4155010000000 | 27370210000000 | -0.02617 | -0.12564 |
|  |  | 2023 | -3332996000000 | 30746266000000 | -0.02346 | -0.08494 |
| 2 | BISI | 2019 | -63444000000 | 2765010000000 | -0.00386 | -0.01908 |
|  |  | 2020 | -438745000000 | 2941056000000 | -0.00263 | -0.14655 |
|  |  | 2021 | -271546000000 | 2914979000000 | -0.00908 | -0.08407 |
|  |  | 2022 | -144903000000 | 3132202000000 | -0.01114 | -0.03512 |
|  |  | 2023 | 552830000000 | 3410481000000 | -0.00689 | 0.168986 |
| 3 | CLEO | 2019 | -79308967583 | 833933861594 | -0.08029 | -0.01481 |
|  |  | 2020 | -94154080236 | 1245144303719 | -0.05075 | -0.02487 |
|  |  | 2021 | -52035178598 | 1310940121622 | -0.05418 | 0.014484 |
|  |  | 2022 | -59199778636 | 1348181576913 | -0.07886 | 0.034948 |
|  |  | 2023 | -163671150747 | 1790304606780 | -0.06652 | -0.0249 |
| 4 | DSNG | 2019 | -408907000000 | 11738892000000 | -0.01935 | -0.01548 |
|  |  | 2020 | -616235000000 | 11620821000000 | -0.03284 | -0.02019 |
|  |  | 2021 | -315856000000 | 14151383000000 | -0.02913 | 0.006808 |
|  |  | 2022 | -331440000000 | 13712160000000 | -0.03701 | 0.012842 |
|  |  | 2023 | -1032707000000 | 15357229000000 | -0.03277 | -0.03448 |
| 5 | GGRM | 2019 | -293699000000 | 69097219000000 | -0.02965 | 0.025395 |
|  |  | 2020 | -9829985000000 | 78647274000000 | -0.02469 | -0.1003 |
|  |  | 2021 | 280154000000 | 78191409000000 | -0.02852 | 0.032107 |
|  |  | 2022 | -7088242000000 | 89964369000000 | -0.02426 | -0.05453 |
|  |  | 2023 | 915253000000 | 88562617000000 | -0.01713 | 0.027468 |
| 6 | INDF | 2019 | -7441765000000 | 96537796000000 | -0.03013 | -0.04696 |
|  |  | 2020 | -5103431000000 | 96198559000000 | -0.03234 | -0.02071 |
|  |  | 2021 | -3462946000000 | 163136516000000 | -0.02106 | -0.00016 |
|  |  | 2022 | -4395117000000 | 179271840000000 | -0.01845 | -0.00607 |
|  |  | 2023 | -6966891000000 | 180433300000000 | -0.01698 | -0.02164 |
| 7 | KEJU | 2019 | -103108713987 | 536474210503 | -0.01712 | -0.17508 |
|  |  | 2020 | -91500734484 | 666313386673 | -0.00939 | -0.12793 |
|  |  | 2021 | 46766295433 | 674806910037 | -0.0134 | 0.082703 |
|  |  | 2022 | 52676681743 | 767726284113 | -0.01403 | 0.082647 |
|  |  | 2023 | 33895912522 | 860100358989 | -0.01037 | 0.049776 |
| 8 | MYOR | 2019 | -1252460055355 | 17591706426634 | -0.01829 | -0.05291 |
|  |  | 2020 | -1617663934541 | 19037918806473 | -0.01443 | -0.07054 |
|  |  | 2021 | 169097644605 | 19777500514550 | -0.01916 | 0.027714 |
|  |  | 2022 | 350493899963 | 19917653265528 | -0.01858 | 0.036181 |
|  |  | 2023 | -2014309898475 | 22276160695411 | -0.01972 | -0.07071 |
| 9 | SKBM | 2019 | 41449473910 | 1771365972009 | -0.02169 | 0.045094 |
|  |  | 2020 | -14291743326 | 1820383352811 | -0.02544 | 0.017586 |
|  |  | 2021 | 74677884023 | 1768660546754 | -0.02117 | 0.063388 |
|  |  | 2022 | -15556276798 | 1970428120056 | -0.00866 | 0.000767 |
|  |  | 2023 | -134556327818 | 2042199577083 | -0.00092 | -0.06497 |
| 10 | STTP | 2019 | -17331487912 | 2631189810030 | -0.03023 | 0.023646 |
|  |  | 2020 | -297616788803 | 2881563083954 | -0.03568 | -0.06761 |
|  |  | 2021 | -7309252359 | 3448995059882 | -0.03023 | 0.028107 |
|  |  | 2022 | -52662305994 | 3919243683748 | -0.02882 | 0.01538 |
|  |  | 2023 | -122409594723 | 4590737849889 | -0.02135 | -0.00532 |
| 11 | STAA | 2019 | -465522000000 | 4435701000000 | -0.05575 | -0.0492 |
|  |  | 2020 | -447988000000 | 5097912000000 | -0.05331 | -0.03456 |
|  |  | 2021 | -531214000000 | 5082421000000 | -0.06013 | -0.04439 |
|  |  | 2022 | -150436000000 | 5858580000000 | -0.04759 | 0.021912 |
|  |  | 2023 | -263159000000 | 7012183000000 | -0.03968 | 0.00215 |
| 12 | TBLA | 2019 | -453471000000 | 16339916000000 | -0.02468 | -0.00307 |
|  |  | 2020 | 642495000000 | 17363003000000 | -0.02497 | 0.061976 |
|  |  | 2021 | -740034000000 | 19431293000000 | -0.02555 | -0.01254 |
|  |  | 2022 | -221769000000 | 21084017000000 | -0.01934 | 0.008819 |
|  |  | 2023 | 1665345000000 | 23673644000000 | -0.01705 | 0.087399 |
| 13 | TGKA | 2019 | -643440680807 | 3485510411961 | 0.004028 | -0.18863 |
|  |  | 2020 | -323190523154 | 2995872438975 | 0.014839 | -0.12272 |
|  |  | 2021 | 409975714440 | 3361956197960 | 0.011695 | 0.11025 |
|  |  | 2022 | -175899000000 | 3403961007490 | 0.00027 | -0.05194 |
|  |  | 2023 | -183517000000 | 3734341000000 | -0.00505 | -0.04409 |
| 14 | ULTJ | 2019 | -60952000000 | 5555871000000 | -0.01974 | 0.008768 |
|  |  | 2020 | -107397000000 | 6608422000000 | -0.01474 | -0.00151 |
|  |  | 2021 | -137654000000 | 8754116000000 | -0.01697 | 0.001244 |
|  |  | 2022 | 705640000000 | 7406856000000 | -0.02215 | 0.11742 |
|  |  | 2023 | -213681000000 | 7376375000000 | -0.02157 | -0.0074 |
| 15 | GOOD | 2019 | -38899913507 | 4212408305683 | -0.04301 | 0.033776 |
|  |  | 2020 | -578062340670 | 5063181563671 | -0.03801 | -0.07616 |
|  |  | 2021 | -217129569048 | 6570969641033 | -0.03499 | 0.001947 |
|  |  | 2022 | -100515695683 | 6766602280143 | -0.03546 | 0.020601 |
|  |  | 2023 | -262110707758 | 7327371934290 | -0.02669 | -0.00908 |
| 16 | PMMP | 2019 | 310399543500 | 3249249608500 | -0.01046 | 0.10599 |
|  |  | 2020 | 108032520000 | 3675996337000 | -0.01197 | 0.041356 |
|  |  | 2021 | 48206751500 | 3846085881500 | -0.0077 | 0.020234 |
|  |  | 2022 | 16989193500 | 4162950289000 | -0.01027 | 0.014354 |
|  |  | 2023 | 62828087500 | 4611374821500 | -0.06583 | 0.079453 |

1. Perhitungan Leverage

Leverage = X 100%

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Emiten | tahun | total hutang | total aset | hasil |
| 1. | ULTJ | 2019 | 953283000000 | 6608422000000 | 0.144252743 |
|  |  | 2020 | 3972379000000 | 8754116000000 | 0.453772717 |
|  |  | 2021 | 2268730000000 | 7406856000000 | 0.306301351 |
|  |  | 2022 | 1553696000000 | 7376375000000 | 0.210631374 |
|  |  | 2023 | 836988000000 | 7523956000000 | 0.111243075 |
| 2. | STAA | 2019 | 3303899000000 | 5097912000000 | 0.648088668 |
|  |  | 2020 | 2923208000000 | 5082421000000 | 0.575160539 |
|  |  | 2021 | 2760462000000 | 5858580000000 | 0.471182778 |
|  |  | 2022 | 2368873000000 | 7012183000000 | 0.337822473 |
|  |  | 2023 | 1877485000000 | 6681163000000 | 0.281011704 |
| 3. | CLEO | 2019 | 478844867693 | 1245144303719 | 0.384569777 |
|  |  | 2020 | 416194010942 | 1310940121622 | 0.317477514 |
|  |  | 2021 | 346601683606 | 1348181576913 | 0.257088281 |
|  |  | 2022 | 508372748127 | 1693523611414 | 0.300186395 |
|  |  | 2023 | 781642680910 | 2296227711688 | 0.340402947 |
| 4. | DSNG | 2019 | 7889229000000 | 11620821000000 | 0.678887404 |
|  |  | 2020 | 7920634000000 | 14151383000000 | 0.559707415 |
|  |  | 2021 | 6686697000000 | 13712160000000 | 0.487647242 |
|  |  | 2022 | 7197089000000 | 15357229000000 | 0.468645027 |
|  |  | 2023 | 728885000000 | 16178278000000 | 0.045053312 |
| 6. | BISI | 2019 | 624470000000 | 2941056000000 | 0.212328497 |
|  |  | 2020 | 456592000000 | 2914979000000 | 0.156636463 |
|  |  | 2021 | 404157000000 | 3132202000000 | 0.129032866 |
|  |  | 2022 | 360231000000 | 3410481000000 | 0.10562469 |
|  |  | 2023 | 455124000000 | 3901820000000 | 0.116644028 |
| 7. | SKBM | 2019 | 784562971811 | 1820383352811 | 0.430987776 |
|  |  | 2020 | 806678887419 | 1768660546754 | 0.456095936 |
|  |  | 2021 | 977942627046 | 1970428120056 | 0.496309719 |
|  |  | 2022 | 968233866594 | 2042199577083 | 0.474113244 |
|  |  | 2023 | 772343255862 | 1839622473747 | 0.419837911 |
| 8. | STTP | 2019 | 733556075974 | 2881563083954 | 0.254568807 |
|  |  | 2020 | 775696860738 | 3448995059882 | 0.224905182 |
|  |  | 2021 | 618395061219 | 3919243683748 | 0.157784285 |
|  |  | 2022 | 662339075974 | 4590737849889 | 0.144277259 |
|  |  | 2023 | 634723259687 | 5482234635262 | 0.1157782 |
| 9. | PMMP | 2019 | 2867097690000 | 3557415810000 | 0.805949555 |
|  |  | 2020 | 2750247975000 | 3722018595000 | 0.738913013 |
|  |  | 2021 | 2923628250000 | 4028661570000 | 0.725707086 |
|  |  | 2022 | 3243384495000 | 4462620795000 | 0.726789177 |
|  |  | 2023 | 1968057330000 | 2736909675000 | 0.719080117 |
| 10. | GGRM | 2019 | 2297546907499 | 78647274000000 | 0.029213306 |
|  |  | 2020 | 3676532851880 | 78191409000000 | 0.047019652 |
|  |  | 2021 | 3724365876731 | 89964369000000 | 0.041398233 |
|  |  | 2022 | 3975927432106 | 885562617000000 | 0.004489719 |
|  |  | 2023 | 31587980000000 | 92450823000000 | 0.341673324 |
| 11. | TBLA | 2019 | 12000079000000 | 17363003000000 | 0.691129236 |
|  |  | 2020 | 13542437000000 | 19431293000000 | 0.696939571 |
|  |  | 2021 | 14591663000000 | 21084017000000 | 0.692072246 |
|  |  | 2022 | 16841410000000 | 23673644000000 | 0.711399141 |
|  |  | 2023 | 17680467000000 | 25883325000000 | 0.683083298 |
| 12. | GOOD | 2019 | 2297546907499 | 5063067672414 | 0.453785542 |
|  |  | 2020 | 3676532851880 | 6570969641033 | 0.559511465 |
|  |  | 2021 | 3724365876731 | 6766602280143 | 0.550404135 |
|  |  | 2022 | 3975927432106 | 7327371934290 | 0.542613022 |
|  |  | 2023 | 3518496516469 | 7427707902688 | 0.473698826 |
| 13. | INDF | 2019 | 41996071000000 | 96198559000000 | 0.436556134 |
|  |  | 2020 | 83998472000000 | 163136516000000 | 0.514896812 |
|  |  | 2021 | 92285331000000 | 179271840000000 | 0.514778735 |
|  |  | 2022 | 86810262000000 | 180433300000000 | 0.481121068 |
|  |  | 2023 | 86123066000000 | 186587957000000 | 0.461568192 |
| 14. | MYOR | 2019 | 9125978611155 | 19037918806473 | 0.479357996 |
|  |  | 2020 | 85060324464592 | 19777500514550 | 4.300863216 |
|  |  | 2021 | 8557621869393 | 19917653265528 | 0.429650108 |
|  |  | 2022 | 9441466604896 | 22276160695411 | 0.423837246 |
|  |  | 2023 | 8588315775736 | 23870404962472 | 0.359789278 |
| 15. | TGKA | 2019 | 1603873392263 | 2995872438975 | 0.535361043 |
|  |  | 2020 | 1763283969693 | 3361956197960 | 0.524481542 |
|  |  | 2021 | 1643379252313 | 3403961007490 | 0.482784394 |
|  |  | 2022 | 2136471733079 | 4181760862637 | 0.510902417 |
|  |  | 2023 | 1989039000000 | 3980531000000 | 0.499691875 |
| 16. | AMRT | 2019 | 17108006000000 | 23992313000000 | 0.713061971 |
|  |  | 2020 | 18334415000000 | 25970743000000 | 0.705964207 |
|  |  | 2021 | 17942427000000 | 27370210000000 | 0.655545829 |
|  |  | 2022 | 19275574000000 | 30746266000000 | 0.626924063 |
|  |  | 2023 | 18540983000000 | 34246183000000 | 0.541402906 |
| 19. | KEJU | 2019 | 435693976887 | 666313386673 | 0.653887473 |
|  |  | 2020 | 440900964118 | 674806910037 | 0.653373517 |
|  |  | 2021 | 181900755126 | 767726284113 | 0.236934385 |
|  |  | 2022 | 156594539652 | 860100358989 | 0.182065428 |
|  |  | 2023 | 157605395595 | 828378354007 | 0.190257743 |

1. Perhitungan kepemilikan Manajerial

MJ = X 100%

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Kode | Tahun | Jumlah saham majerial | Jumlah saham beredar | MJ |
| 1. | ULTJ | 2019 | 4160913460 | 11553528000 | 0.360142241 |
|  |  | 2020 | 55,656,334,360 | 11,553,528,000 | 4.817258794 |
|  |  | 2021 | 5,599,269,220 | 10,398,175,200 | 0.538485755 |
|  |  | 2022 | 5632527360 | 10,398,175,200 | 0.541684214 |
|  |  | 2023 | 4066384160 | 10398175200 | 0.391067094 |
| 2. | STAA | 2019 | 6,757,956 | 94,000,000 | 0.071893149 |
|  |  | 2020 | 6,757,956 | 94,000,000 | 0.071893149 |
|  |  | 2021 | 718,931,489 | 10,000,000,000 | 0.071893149 |
|  |  | 2022 | 410273149 | 10903372600 | 0.037628096 |
|  |  | 2023 | 410,273,149 | 10903372600 | 0.037628096 |
| 3. | CLEO | 2019 | 119,440,000 | 12,119,440,000 | 0.009855241 |
|  |  | 2020 | 100,748,800 | 12,100,748,800 | 0.008325832 |
|  |  | 2021 | 104,748,800 | 12,014,748,800 | 0.008718351 |
|  |  | 2022 | 105061600 | 12000000000 | 0.008755133 |
|  |  | 2023 | 125311600 | 12000000000 | 0.010442633 |
| 4. | DSNG | 2019 | 972,717,500 | 10,599,842,400 | 0.091767166 |
|  |  | 2020 | 972,717,500 | 10,599,842,400 | 0.091767166 |
|  |  | 2021 | 972,717,500 | 10,599,842,400 | 0.091767166 |
|  |  | 2022 | 972,717,500 | 10,599,842,400 | 0.091767166 |
|  |  | 2023 | 1,548,685,000 | 10,599,842,400 | 0.146104531 |
| 5. | BISI | 2019 | 7,550,000 | 3,000,000,000 | 0.002516667 |
|  |  | 2020 | 7,550,000 | 3,000,000,000 | 0.002516667 |
|  |  | 2021 | 500,000 | 3,000,000,000 | 0.000166667 |
|  |  | 2022 | 2,748,900 | 3,000,000,000 | 0.0009163 |
|  |  | 2023 | 3,232,900 | 3000000000 | 0.001077633 |
| 6. | SKBM | 2019 | 38,304,991 | 1,726,003,217 | 0.022192885 |
|  |  | 2020 | 38,304,991 | 1,726,003,217 | 0.022192885 |
|  |  | 2021 | 39,624,185 | 1,726,003,217 | 0.022957191 |
|  |  | 2022 | 39624185 | 1730103217 | 0.022902787 |
|  |  | 2023 | 39624185 | 1730103217 | 0.022902787 |
| 7. | PMMP | 2019 | 800,000,000 | 2,000,000,000 | 0.4 |
|  |  | 2020 | 800,000,000 | 2,353,000,000 | 0.3399915 |
|  |  | 2021 | 800,000,000 | 2,353,000,000 | 0.3399915 |
|  |  | 2022 | 800,000,000 | 2,353,000,000 | 0.3399915 |
|  |  | 2023 | 800,000,000 | 2,353,000,000 | 0.3399915 |
| 8. | GGRM | 2019 | 12,946,930 | 1,924,088,000 | 0.006728866 |
|  |  | 2020 | 12,946,930 | 1,924,088,000 | 0.006728866 |
|  |  | 2021 | 12,946,930 | 1,924,088,000 | 0.006728866 |
|  |  | 2022 | 12,946,930 | 1,924,088,000 | 0.006728866 |
|  |  | 2023 | 1854133 | 1924088000 | 0.000963643 |
| 9. | TBLA | 2019 | 4,676,000 | 5,342,098,939 | 0.000875311 |
|  |  | 2020 | 4,676,000 | 5,342,098,939 | 0.000875311 |
|  |  | 2021 | 4,676,000 | 5,342,098,939 | 0.000875311 |
|  |  | 2022 | 4,676,000 | 5342098939 | 0.000875311 |
|  |  | 2023 | 4676000 | 6025373372 | 0.000776051 |
| 10. | GOOD | 2019 | 731,609,001 | 7,379,580,291 | 0.099139649 |
|  |  | 2020 | 752,102,701 | 7,379,580,291 | 0.101916731 |
|  |  | 2021 | 6,745,015,905 | 36,897,901,455 | 0.182802155 |
|  |  | 2022 | 3,380,727,450 | 36,897,901,455 | 0.091623841 |
|  |  | 2023 | 6,117,081,750 | 36,897,901,455 | 0.165784001 |
| 11. | INDF | 2019 | 1,380,020 | 8,780,426,500 | 0.00015717 |
|  |  | 2020 | 1,380,020 | 8,780,426,500 | 0.00015717 |
|  |  | 2021 | 1,380,020 | 8,780,426,500 | 0.00015717 |
|  |  | 2022 | 1,380,020 | 8,780,426,500 | 0.00015717 |
|  |  | 2023 | 1,383,020 | 8780426500 | 0.000157512 |
| 12. | MYOR | 2019 | 5,638,834,400 | 22,358,699,725 | 0.252198673 |
|  |  | 2020 | 5,638,834,400 | 22,358,699,725 | 0.252198673 |
|  |  | 2021 | 5,643,777,700 | 22,358,699,725 | 0.252419764 |
|  |  | 2022 | 5,643,777,700 | 22,358,699,725 | 0.252419764 |
|  |  | 2023 | 5,646,326,800 | 22,358,699,725 | 0.252533773 |
| 13. | TGKA | 2019 | 1,797,650 | 918,492,750 | 0.001957174 |
|  |  | 2020 | 1,797,650 | 918,492,750 | 0.001957174 |
|  |  | 2021 | 17,102,450 | 918,492,750 | 0.018620125 |
|  |  | 2022 | 17096950 | 918492750 | 0.018614137 |
|  |  | 2023 | 12469450 | 918492750 | 0.013575992 |
| 14. | STTP | 2019 | 42,744,400 | 1,310,000,000 | 0.032629313 |
|  |  | 2020 | 42,744,400 | 1,310,000,000 | 0.032629313 |
|  |  | 2021 | 41,750,800 | 1,310,000,000 | 0.03187084 |
|  |  | 2022 | 41,750,800 | 1,310,000,000 | 0.03187084 |
|  |  | 2023 | 41750800 | 1,310,000,000 | 0.03187084 |
| 15. | AMRT | 2019 | 644,636,100 | 41,524,501,700 | 0.015524234 |
|  |  | 2020 | 651,290,700 | 41,524,501,700 | 0.015684492 |
|  |  | 2021 | 651,290,700 | 41,524,501,700 | 0.015684492 |
|  |  | 2022 | 595,559,800 | 41,524,501,700 | 0.014342371 |
|  |  | 2023 | 595,559,800 | 41,524,501,700 | 0.014342371 |
| 17. | KEJU | 2019 | 1,074,000,000 | 1,500,000,000 | 0.716 |
|  |  | 2020 | 375,000,000 | 1,500,000,000 | 0.25 |
|  |  | 2021 | 178,125,000 | 1,500,000,000 | 0.11875 |
|  |  | 2022 | 4,801,900 | 1,500,000,000 | 0.003201267 |
|  |  | 2023 | 5,788,600 | 1,500,000,000 | 0.003859067 |

1. Perhitungan Kepemilikan Institusional

INS = X100%

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| No. | Emiten | tahun | jumlah saham majerial | jumlah saham beredar | INS |
| 1. | ULTJ | 2019 | 4203338260 | 11553528000 | 0.363814262 |
|  |  | 2020 | 2472304260 | 11553528000 | 0.213986954 |
|  |  | 2021 | 2,472,304,260 | 10,398,175,200 | 0.237763282 |
|  |  | 2022 | 2,472,304,260 | 10,398,175,200 | 0.237763282 |
|  |  | 2023 | 4,072,304,260 | 10398175200 | 0.391636434 |
| 2. | STAA | 2019 | 67192636 | 94000000 | 0.714815277 |
|  |  | 2020 | 67192636 | 94000000 | 0.714815277 |
|  |  | 2021 | 7148152766 | 10000000000 | 0.714815277 |
|  |  | 2022 | 7148152766 | 10903372600 | 0.655590983 |
|  |  | 2023 | 7148152766 | 10903372600 | 0.655590983 |
| 3. | CLEO | 2019 | 9750000000 | 12119440000 | 0.804492617 |
|  |  | 2020 | 9750000000 | 12100748800 | 0.805735262 |
|  |  | 2021 | 9764900000 | 12014748800 | 0.812742752 |
|  |  | 2022 | 9225600000 | 12105061600 | 0.762127472 |
|  |  | 2023 | 9225600000 | 12125311600 | 0.760854674 |
| 4. | DSNG | 2019 | 5930776208 | 10599842400 | 0.559515508 |
|  |  | 2020 | 669876000 | 10599842400 | 0.063196789 |
|  |  | 2021 | 5937901208 | 10599842400 | 0.560187688 |
|  |  | 2022 | 5937901208 | 10599842400 | 0.560187688 |
|  |  | 2023 | 5937901208 | 10599842400 | 0.560187688 |
| 5. | BISI | 2019 | 1624312500 | 3000000000 | 0.5414375 |
|  |  | 2020 | 1624312500 | 3000000000 | 0.5414375 |
|  |  | 2021 | 572992500 | 3000000000 | 0.1909975 |
|  |  | 2022 | 572992500 | 3000000000 | 0.1909975 |
|  |  | 2023 | 1502062500 | 3000000000 | 0.5006875 |
| 6. | SKBM | 2019 | 1429025322 | 1726003217 | 0.827938968 |
|  |  | 2020 | 1429025322 | 1726003217 | 0.827938968 |
|  |  | 2021 | 1161259762 | 1726003217 | 0.67280278 |
|  |  | 2022 | 1263086401 | 1730103217 | 0.730064188 |
|  |  | 2023 | 1263086401 | 1730103217 | 0.730064188 |
| 7. | PMMP | 2019 | 1200000000 | 2000000000 | 0.6 |
|  |  | 2020 | 1200000000 | 2353000000 | 0.50998725 |
|  |  | 2021 | 1200000000 | 2353000000 | 0.50998725 |
|  |  | 2022 | 1200000000 | 2353000000 | 0.50998725 |
|  |  | 2023 | 1200000000 | 2353000000 | 0.50998725 |
| 8. | GGRM | 2019 | 1453589500 | 1924088000 | 0.755469344 |
|  |  | 2020 | 1453589500 | 1924088000 | 0.755469344 |
|  |  | 2021 | 1453589500 | 1924088000 | 0.755469344 |
|  |  | 2022 | 1453589500 | 1924088000 | 0.755469344 |
|  |  | 2023 | 1217758468 | 1924088000 | 0.632901649 |
| 9. | TBLA | 2019 | 3103376492 | 5342098939 | 0.580928307 |
|  |  | 2020 | 3103376492 | 5342098939 | 0.580928307 |
|  |  | 2021 | 3103376492 | 5342098939 | 0.580928307 |
|  |  | 2022 | 3103376492 | 5342098939 | 0.580928307 |
|  |  | 2023 | 3574209171 | 5342098939 | 0.669064578 |
| 10. | GOOD | 2019 | 2899148390 | 7379580291 | 0.392860878 |
|  |  | 2020 | 2834440690 | 7379580291 | 0.384092398 |
|  |  | 2021 | 14257091050 | 36897901455 | 0.386393006 |
|  |  | 2022 | 18303517305 | 36897901455 | 0.496058491 |
|  |  | 2023 | 36613679810 | 36897901455 | 0.992297078 |
| 11. | INDF | 2019 | 4396103450 | 8780426500 | 0.500670833 |
|  |  | 2020 | 4396103450 | 8780426500 | 0.500670833 |
|  |  | 2021 | 4396103450 | 8780426500 | 0.500670833 |
|  |  | 2022 | 4396103450 | 8780426500 | 0.500670833 |
|  |  | 2023 | 4396103450 | 8780426500 | 0.500670833 |
| 12. | MYOR | 2019 | 7363121900 | 22358699725 | 0.329317983 |
|  |  | 2020 | 7363121900 | 22358699725 | 0.329317983 |
|  |  | 2021 | 7363121900 | 22358699725 | 0.329317983 |
|  |  | 2022 | 7363121900 | 22358699725 | 0.329317983 |
|  |  | 2023 | 13207471425 | 22358699725 | 0.590708386 |
| 13. | TGKA | 2019 | 856222100 | 918492750 | 0.932203439 |
|  |  | 2020 | 856222100 | 918492750 | 0.932203439 |
|  |  | 2021 | 892234100 | 918492750 | 0.971411152 |
|  |  | 2022 | 849222100 | 918492750 | 0.924582257 |
|  |  | 2023 | 834923200 | 918492750 | 0.90901447 |
| 14. | STTP | 2019 | 743600500 | 1310000000 | 0.567633969 |
|  |  | 2020 | 743600500 | 1310000000 | 0.567633969 |
|  |  | 2021 | 743600500 | 1310000000 | 0.567633969 |
|  |  | 2022 | 743600500 | 1310000000 | 0.567633969 |
|  |  | 2023 | 743600500 | 1310000000 | 0.567633969 |
| 15. | AMRT | 2019 | 21817295910 | 41524501700 | 0.525407772 |
|  |  | 2020 | 21819948710 | 41524501700 | 0.525471657 |
|  |  | 2021 | 21898319359 | 41524501700 | 0.527358992 |
|  |  | 2022 | 22084986059 | 41524501700 | 0.531854331 |
|  |  | 2023 | 22084986059 | 41524501700 | 0.531854331 |
| 16. | KEJU | 2019 | 200000000 | 1500000000 | 0.133333333 |
|  |  | 2020 | 1066104600 | 1500000000 | 0.7107364 |
|  |  | 2021 | 1066104600 | 1500000000 | 0.7107364 |
|  |  | 2022 | 1359126600 | 1500000000 | 0.9060844 |
|  |  | 2023 | 1359144300 | 1500000000 | 0.9060962 |

1. Perhitungan Ukuran Perusahaan

Ukuran perusahaan = Ln (total asset)

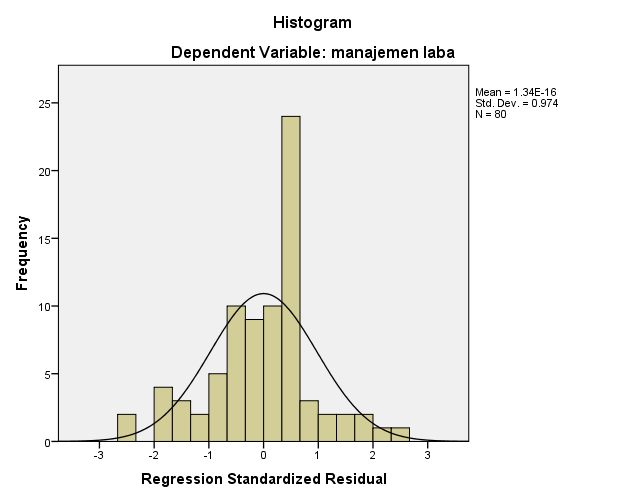
|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| No. | Emiten | tahun | total aset | Ln(TA) |
| 1. | ULTJ | 2019 | 6608422000000 | 29.51936601 |
|  |  | 2020 | 8754116000000 | 29.80054511 |
|  |  | 2021 | 7406856000000 | 29.63342717 |
|  |  | 2022 | 7376375000000 | 29.62930344 |
|  |  | 2023 | 7523956000000 | 29.64911318 |
| 2. | STAA | 2019 | 5097912000000 | 29.25985216 |
|  |  | 2020 | 5082421000000 | 29.25680884 |
|  |  | 2021 | 5858580000000 | 29.39892837 |
|  |  | 2022 | 7012183000000 | 29.57867018 |
|  |  | 2023 | 6681163000000 | 29.53031319 |
| 3. | CLEO | 2019 | 1245144303719 | 27.85027255 |
|  |  | 2020 | 1310940121622 | 27.90176565 |
|  |  | 2021 | 1348181576913 | 27.92977782 |
|  |  | 2022 | 1693523611414 | 28.15783245 |
|  |  | 2023 | 2296227711688 | 28.46228877 |
| 4. | DSNG | 2019 | 11620821000000 | 30.08381952 |
|  |  | 2020 | 14151383000000 | 30.28083347 |
|  |  | 2021 | 13712160000000 | 30.24930415 |
|  |  | 2022 | 15357229000000 | 30.36260742 |
|  |  | 2023 | 16178278000000 | 30.41469059 |
| 5. | BISI | 2019 | 2941056000000 | 28.70978982 |
|  |  | 2020 | 2914979000000 | 28.70088373 |
|  |  | 2021 | 3132202000000 | 28.77275739 |
|  |  | 2022 | 3410481000000 | 28.85787445 |
|  |  | 2023 | 3901820000000 | 28.99246423 |
| 6. | SKBM | 2019 | 1820383352811 | 28.23006823 |
|  |  | 2020 | 1768660546754 | 28.20124362 |
|  |  | 2021 | 1970428120056 | 28.30927195 |
|  |  | 2022 | 2042199577083 | 28.34504857 |
|  |  | 2023 | 1839622473747 | 28.24058149 |
| 7. | STTP | 2019 | 2881563083954 | 28.689354 |
|  |  | 2020 | 3448995059882 | 28.86910402 |
|  |  | 2021 | 3919243683748 | 28.99691981 |
|  |  | 2022 | 4590737849889 | 29.15506188 |
|  |  | 2023 | 5482234635262 | 29.33253391 |
| 8. | PMMP | 2019 | 3557415810000 | 28.9000555 |
|  |  | 2020 | 3722018595000 | 28.94528727 |
|  |  | 2021 | 4028661570000 | 29.02445532 |
|  |  | 2022 | 4462620795000 | 29.12675733 |
|  |  | 2023 | 2736909675000 | 28.63785054 |
| 9. | GGRM | 2019 | 78647274000000 | 31.99599408 |
|  |  | 2020 | 78191409000000 | 31.9901809 |
|  |  | 2021 | 89964369000000 | 32.13043481 |
|  |  | 2022 | 885562617000000 | 34.41724428 |
|  |  | 2023 | 92450823000000 | 32.15769798 |
| 10. | TBLA | 2019 | 17363003000000 | 30.48536279 |
|  |  | 2020 | 19431293000000 | 30.59790592 |
|  |  | 2021 | 21084017000000 | 30.67953638 |
|  |  | 2022 | 23673644000000 | 30.79538348 |
|  |  | 2023 | 25883325000000 | 30.88462005 |
| 11. | GOOD | 2019 | 5063067672414 | 29.25299367 |
|  |  | 2020 | 6570969641033 | 29.51368252 |
|  |  | 2021 | 6766602280143 | 29.5430202 |
|  |  | 2022 | 7327371934290 | 29.62263803 |
|  |  | 2023 | 7427707902688 | 29.63623843 |
| 12. | INDF | 2019 | 96198559000000 | 32.19743549 |
|  |  | 2020 | 163136516000000 | 32.72560849 |
|  |  | 2021 | 179271840000000 | 32.81992443 |
|  |  | 2022 | 180433300000000 | 32.8263823 |
|  |  | 2023 | 186587957000000 | 32.85992386 |
| 13. | MYOR | 2019 | 19037918806473 | 30.57745383 |
|  |  | 2020 | 19777500514550 | 30.61556607 |
|  |  | 2021 | 19917653265528 | 30.62262755 |
|  |  | 2022 | 22276160695411 | 30.7345382 |
|  |  | 2023 | 23870404962472 | 30.80366052 |
| 14. | TGKA | 2019 | 2995872438975 | 28.7282566 |
|  |  | 2020 | 3361956197960 | 28.84354412 |
|  |  | 2021 | 3403961007490 | 28.85596087 |
|  |  | 2022 | 4181760862637 | 29.06175353 |
|  |  | 2023 | 3980531000000 | 29.01243634 |
| 15. | AMRT | 2019 | 23992313000000 | 30.8087546 |
|  |  | 2020 | 25970743000000 | 30.88799175 |
|  |  | 2021 | 27370210000000 | 30.94047631 |
|  |  | 2022 | 30746266000000 | 31.05678967 |
|  |  | 2023 | 34246183000000 | 31.16459623 |
| 16. | KEJU | 2019 | 666313386673 | 27.22502595 |
|  |  | 2020 | 674806910037 | 27.23769243 |
|  |  | 2021 | 767726284113 | 27.36669911 |
|  |  | 2022 | 860100358989 | 27.48031492 |
|  |  | 2023 | 828378354007 | 27.44273584 |

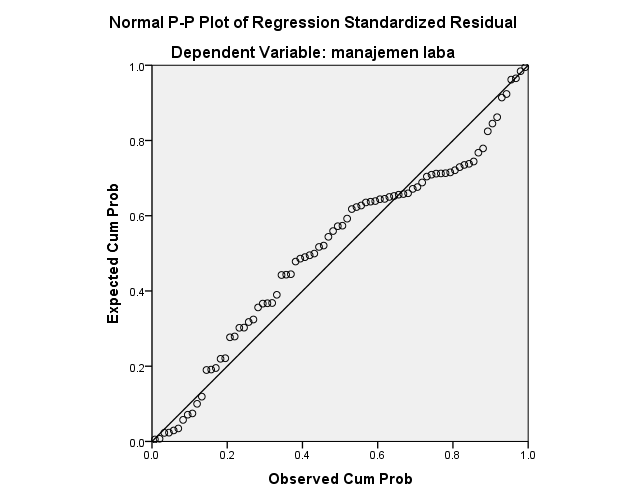
1. Hasil Uji Deskriptif

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| manajemen laba | 80 | -.21 | .17 | -.0140 | .07186 |
| leverage | 80 | .00 | 4.30 | .4703 | .48216 |
| kepemilikan manajerial | 80 | .00 | 4.82 | .1583 | .54883 |
| kepemilikan institusional | 80 | .06 | .99 | .5846 | .20485 |
| ukuran perusahaan | 80 | 27.23 | 34.42 | 29.7326 | 1.48747 |
| Valid N (listwise) | 80 |  |  |  |  |

1. Hasil Uji Normalitas

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 80 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .06884905 |
| Most Extreme Differences | Absolute | .113 |
| Positive | .113 |
| Negative | -.103 |
| Test Statistic | | .113 |
| Asymp. Sig. (2-tailed) | | .013c |
| Exact Sig. (2-tailed) | | .242 |
| Point Probability | | .000 |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |

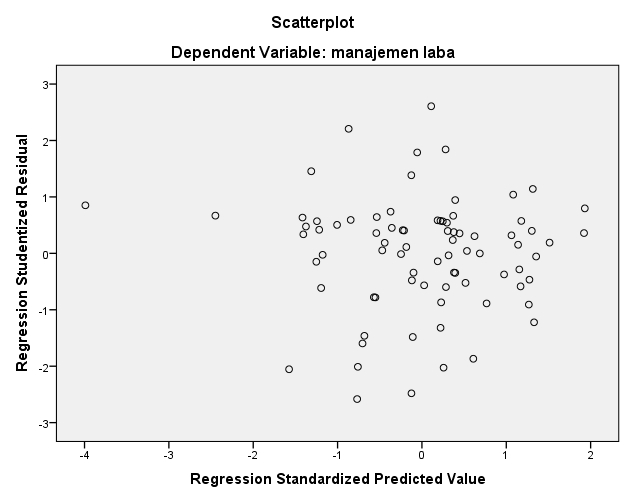




1. Hasil Uji Multikolinieritas

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .013 | .172 |  | .074 | .942 |  |  |
| leverage | -.028 | .017 | -.190 | -1.670 | .099 | .947 | 1.056 |
| kepemilikan manajerial | .012 | .015 | .092 | .784 | .435 | .883 | 1.133 |
| kepemilikan institusional | .087 | .043 | .249 | 2.012 | .048 | .800 | 1.250 |
| ukuran perusahaan | -.002 | .006 | -.046 | -.403 | .688 | .933 | 1.072 |
| a. Dependent Variable: manajemen laba | | | | | | | | |

1. Hasil Uji Heteroskedastisitas



1. Hasil Autokolerasi

|  |  |
| --- | --- |
| **Runs Test** | |
|  | Unstandardized Residual |
| Test Valuea | .01298 |
| Cases < Test Value | 40 |
| Cases >= Test Value | 40 |
| Total Cases | 80 |
| Number of Runs | 35 |
| Z | -1.350 |
| Asymp. Sig. (2-tailed) | .177 |
| a. Median | |

1. Analisis Regresi Berganda

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .013 | .172 |  | .074 | .942 |  |  |
| leverage | -.028 | .017 | -.190 | -1.670 | .099 | .947 | 1.056 |
| kepemilikan manajerial | .012 | .015 | .092 | .784 | .435 | .883 | 1.133 |
| kepemilikan institusional | .087 | .043 | .249 | 2.012 | .048 | .800 | 1.250 |
| ukuran perusahaan | -.002 | .006 | -.046 | -.403 | .688 | .933 | 1.072 |
| a. Dependent Variable: manajemen laba | | | | | | | | |

1. Hasil uji t

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | .013 | .172 |  | .074 | .942 |  |  |
| leverage | -.028 | .017 | -.190 | -1.670 | .099 | .947 | 1.056 |
| kepemilikan manajerial | .012 | .015 | .092 | .784 | .435 | .883 | 1.133 |
| kepemilikan institusional | .087 | .043 | .249 | 2.012 | .048 | .800 | 1.250 |
| ukuran perusahaan | -.002 | .006 | -.046 | -.403 | .688 | .933 | 1.072 |
| a. Dependent Variable: manajemen laba | | | | | | | | |

1. Hasil Uji F

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .033 | 4 | .008 | 10.466 | .000b |
| Residual | .060 | 75 | .001 |  |  |
| Total | .093 | 79 |  |  |  |
| a. Dependent Variable: Manajemen laba | | | | | | |
| b. Predictors: (Constant), ukuran perusahaan, kepemilikan manajerial, leverage, kepemilikan institusional | | | | | | |

1. Hasil uji Determinasi

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .599a | .358 | .324 | .02826 | 1.260 |
| a. Predictors: (Constant), ukuran perusahaan, kepemilikan manajerial, leverage, kepemilikan institusional | | | | | |
| b. Dependent Variable: Manajemen laba | | | | | |