

Lampiran 2 Surat Keterangan Bebas Plagiasi



PENGEMBANGAN BISNIS DAN INOVASI
UNIVERSITAS MUHAMMADIYAH GRESIK



SURAT KETERANGAN BEBAS PLAGIAT

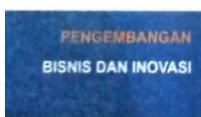
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Nama : Nurul Nur Jannah
Nim : 190302033
Fakultas / Prodi : Ekonomi Dan Bisnis / Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Skripsi : Pengaruh Kualitas Audit, Profitabilitas Terhadap Manajemen Laba Dengan Good Corporate Governance (GCG) Sebagai Variabel Moderasi
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Nur Cahyadi, S.ST., MM.
NIP: 11711907254



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Jl. Sumatera 101 Gresik Kota Baru (GKB) Gresik 61121 Telp: (031) 3951414, Fax: (031) 3952585 Website: <http://www.umg.ac.id>, Email: info@umg.ac.id



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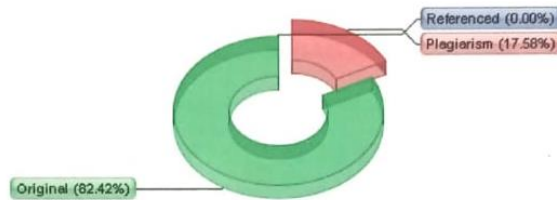
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Lampiran 3 Daftar Perusahaan Manufaktur

No	Kode	Tahun	Laba Positif	Laba Negatif	Tidak Mempublikasikan Laporan Keuangan
1	ADES	2021	√		
2	ADMG	2021	√		
3	AGII	2021	√		
4	AISA	2021	√		
5	AKPI	2021	√		
6	ALDO	2021	√		
7	ALKA	2021	√		
8	ALTO	2021		√	
9	AMFG	2021	√		
10	AMIN	2021		√	
11	APLI	2021	√		
12	ARGO	2021		√	
13	ARKA	2021	√		
14	ARNA	2021	√		
15	ASII	2021	√		
16	AUTO	2021	√		
17	AVIA	2021	√		
18	BAJA	2021	√		
19	BATA	2021		√	
20	BELL	2021	√		
21	BIMA	2021		√	
22	BOBA	2021	√		
23	BOLT	2021	√		
24	BRAM	2021	√		
25	BRNA	2021		√	
26	BRPT	2021	√		
28	BTON	2021	√		
29	BUDI	2021	√		
30	CAKK	2021	√		
31	CAMP	2021	√		
32	CBMF	2021	√		
33	CCSI	2021	√		
34	CEKA	2021	√		
35	CINT	2021		√	
36	CLEO	2021	√		
37	CMRY	2021	√		
38	CNTX	2021		√	

No	Kode	Tahun	Laba Positif	Laba Negatif	Tidak Mempublikasikan Laporan Keuangan
39	COCO	2021	√		
40	CPIN	2021	√		
41	CPRO	2021	√		
42	CTBN	2021		√	
43	DEPO	2021	√		
44	DLTA	2021	√		
45	DMND	2021	√		
46	DPNS	2021	√		
47	DRMA	2021	√		
48	DVLA	2021	√		
49	EKAD	2021	√		
50	ENZO	2021	√		
51	EPAC	2021	√		
52	ERTX	2021	√		
53	ESIP	2021	√		
54	ESTI	2021	√		
55	ETWA	2021		√	
56	FASW	2021	√		
57	FLMC	2021		√	
58	FOOD	2021		√	
59	FPNI	2021	√		
60	GDST	2021		√	
61	GDYR	2021	√		
62	GGRM	2021	√		
63	GGRP	2021	√		
64	GJTL	2021	√		
65	GMFI	2021		√	
66	GOOD	2021	√		
67	GPSO	2021		√	
68	GTSI	2021		√	
69	HDTX	2021		√	
70	HMSP	2021	√		
71	HOKI	2021	√		
72	HRTA	2021	√		
73	ICBP	2021	√		
74	IFII	2021	√		
75	IGAR	2021	√		
76	IIKP	2021		√	
77	IKAN	2021	√		
78	IKBI	2021		√	
79	IMAS	2021		√	

No	Kode	Tahun	Laba Positif	Laba Negatif	Tidak Mempublikasikan Laporan Keuangan
80	IMPC	2021	√		
81	INAF	2021		√	
82	INCI	2021	√		
83	INDF	2021	√		
84	INDR	2021	√		
85	INDS	2021	√		
86	INKP	2021	√		
87	INOV	2021	√		
88	INRU	2021	√		
89	INTP	2021	√		
90	IPOL	2021	√		
91	IPPE	2021	√		
92	ISSP	2021	√		
93	ITIC	2021	√		
94	JECC	2021		√	
95	JKSW	2021		√	
96	JPFA	2021	√		
97	JSKY	2021		√	
98	KAEF	2021	√		
99	KBLM	2021		√	
100	KBRI	2021			√
101	KDSI	2021	√		
102	KEJU	2021	√		
103	KIAS	2021		√	
104	KICI	2021	√		
105	KINO	2021	√		
106	KLBF	2021	√		
107	KMTR	2021	√		
108	KPAL	2021			√
109	KPAS	2021	√		
110	KRAH	2021			√
111	KRAS	2021	√		
112	KUAS	2021	√		
113	LABA	2021	√		
114	LION	2021		√	
115	LMPI	2021		√	
116	LMSH	2021	√		
117	LPIN	2021	√		
118	MAIN	2021	√		
119	MARK	2021	√		
120	MASA	2021	√		

No	Kode	Tahun	Laba Positif	Laba Negatif	Tidak Mempublikasikan Laporan Keuangan
121	MBTO	2021		√	
122	MERK	2021	√		
123	MGNA	2021			√
124	MLBI	2021	√		
125	MLIA	2021	√		
126	MOLI	2021	√		
127	MYOR	2021	√		
128	MYTX	2021		√	
129	NASI	2021	√		
130	NIKL	2021	√		
131	NIPS	2021			√
132	NPGF	2021	√		
133	OBMD	2021	√		
134	PANI	2021	√		
135	PBID	2021	√		
136	PBRX	2021	√		
137	PCAR	2021	√		
138	PICO	2021		√	
139	PMMP	2021	√		
140	POLU	2021		√	
141	PRAS	2021		√	
142	PSDN	2021		√	
143	PSGO	2021	√		
144	PTSN	2021	√		
145	PURE	2021			√
146	PYFA	2021	√		
147	RICY	2021		√	
148	ROTI	2021	√		
149	SAMF	2021	√		
150	SBAT	2021		√	
151	SBMA	2021	√		
152	SCCO	2021	√		
153	SCNP	2021		√	
154	SCPI	2021	√		
155	SINI	2021	√		
156	SIPD	2021		√	
157	SKBM	2021	√		
158	SKLT	2021	√		
159	SLIS	2021	√		
160	SMCB	2021	√		
161	SMGR	2021	√		

No	Kode	Tahun	Laba Positif	Laba Negatif	Tidak Mempublikasikan Laporan Keuangan
162	SMKL	2021	√		
63	SMSM	2021	√		
164	SOFA	2021		√	
165	SOHO	2021	√		
166	SPMA	2021	√		
167	SRIL	2021		√	
168	SRSN	2021	√		
169	SSTM	2021	√		
170	STAR	2021	√		
171	STTP	2021	√		
172	SULI	2021	√		
173	SWAT	2021		√	
174	TALF	2021	√		
175	TAYS	2021	√		
176	TBMS	2021	√		
177	TCID	2021		√	
178	TDPM	2021		√	
179	TFCO	2021	√		
180	TIRT	2021		√	
181	TKIM	2021	√		
182	TOTO	2021	√		
183	TOYS	2021		√	
184	TPIA	2021	√		
185	TRIS	2021	√		
186	TRST	2021	√		
187	TSPC	2021	√		
188	UCID	2021	√		
189	ULTJ	2021	√		
190	UNIC	2021	√		
191	UNIT	2021			√
192	UNVR	2021	√		
193	VICI	2021	√		
194	VOKS	2021		√	
195	WIIM	2021	√		
196	WMPP	2021	√		
197	WMUU	2021	√		
198	WOOD	2021	√		
199	WSBP	2021		√	
200	WSKT	2021		√	
201	YPAS	2021		√	
202	ZONE	2021	√		

Lampiran 4 Pengukuran Kualitas Audit (X1)

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
1	ADES	2021	BDO	0
2	ADMG	2021	Deloitte	1
3	AGII	2021	HLB	0
4	AISA	2021	EY	1
5	AKPI	2021	Crowe	0
6	ALDO	2021	Hendrik & Rekan	0
7	ALKA	2021	Nexia KPS	0
8	AMFG	2021	KPMG	1
9	APLI	2021	EY	1
10	ARKA	2021	audittrist	0
11	ARNA	2021	EY	1
12	ASII	2021	PWC	1
13	AUTO	2021	PWC	1
14	AVIA	2021	EY	1
15	BAJA	2021	MOORE	0
16	BELL	2021	Crowe	0
17	BOBA	2021	BKR International	0
18	BOLT	2021	Crowe	0
19	BRAM	2021	KPMG	1
20	BRPT	2021	Deloitte	1
21	BTON	2021	HLB	0
22	BUDI	2021	MOORE	0
23	CAKK	2021	HGK	0
24	CAMP	2021	SSS	0

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
25	CBMF	2021	HSM	0
6	CCSI	2021	LEA	0
27	CEKA	2021	EY	1
28	CLEO	2021	Rodl & Partner	0
29	CMRY	2021	EY	1
30	COCO	2021	DFK Internasional	0
31	CPIN	2021	EY	1
32	CPRO	2021	EY	1
33	DEPO	2021	Rodl & Partner	0
34	DLTA	2021	Crowe	0
35	DMND	2021	KPMG	1
36	DPNS	2021	PKF	0
37	DRMA	2021	BDO	0
38	DVLA	2021	EY	1
39	EKAD	2021	Kreston Indonesia	0
40	ENZO	2021	Nexia KPS	0
41	EPAC	2021	DFK Internasional	0
42	ERTX	2021	MGI GAR	0
43	ESIP	2021	Parker Randall International	0
44	ESTI	2021	BDO	0
45	FASW	2021	KPMG	1
46	FPNI	2021	EY	1
47	GDYR	2021	PWC	1
48	GGRM	2021	KPMG	1
49	GGRP	2021	Crowe	0

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
50	GJTL	2021	Deloitte	1
51	GOOD	2021	PWC	1
52	HMSP	2021	PWC	1
53	HOKI	2021	Crowe	0
54	HRTA	2021	PKF	0
55	ICBP	2021	EY	1
56	IFII	2021	Rodl & Partner	0
57	IGAR	2021	EY	1
58	IKAN	2021	audittrist	0
59	IMPC	2021	Grant Thornton	0
60	INCI	2021	Premier International	0
61	INDF	2021	EY	1
62	INDR	2021	BDO	0
63	INDS	2021	BDO	0
64	INKP	2021	Praxity	0
65	INOV	2021	RSM	0
66	INRU	2021	AHY	0
67	INTP	2021	PWC	1
68	IPOL	2021	RSM	0
69	IPPE	2021	audittrist	0
70	ISSP	2021	Nexia KPS	0
71	ITIC	2021	JM	0
72	JPFA	2021	EY	1
73	KAEF	2021	Kreston Indonesia	0
74	KDSI	2021	Crowe	0

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
75	KEJU	2021	PWC	1
76	KICI	2021	PKF	0
77	KINO	2021	Crowe	0
78	KLBF	2021	EY	1
79	KMTR	2021	BDO	0
80	KPAS	2021	JM	0
81	KRAS	2021	PWC	1
82	KUAS	2021	MGN	0
83	LABA	2021	IGAL	0
84	LMSH	2021	Crowe	0
85	LPIN	2021	PKF	0
86	MAIN	2021	PWC	1
87	MARK	2021	Crowe	0
88	MASA	2021	PWC	1
89	MERK	2021	KPMG	1
90	MLBI	2021	KPMG	1
91	MLIA	2021	Deloitte	1
92	MOLI	2021	Grant Thornton	0
93	MYOR	2021	MOORE	0
94	NASI	2021	audittrist	0
95	NIKL	2021	Deloitte	1
96	NPGF	2021	Irfan Zulmendra	0
97	OBMD	2021	KAP Moch. Zainuddin, Sukmadi & Rekan	0
98	PANI	2021	JM	0
99	PBID	2021	PKF	0

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
100	PBRX	2021	RSM	0
101	PCAR	2021	HLB	0
102	PMMP	2021	Crowe	0
103	PSGO	2021	EY	1
104	PTSN	2021	JM	0
105	PYFA	2021	BDO	0
106	ROTI	2021	EY	1
107	SAMF	2021	PKF	0
108	SBMA	2021	MGN	0
109	SCCO	2021	Nexia KPS	0
110	SCPI	2021	PWC	1
111	SINI	2021	KAP Drs. Bambang Sudaryono & Rekan	0
112	SKBM	2021	PKF	0
113	SKLT	2021	PKF	0
114	SLIS	2021	Suganda Akna Suhri & Rekan	0
115	SMCB	2021	PWC	1
116	SMGR	2021	PWC	1
117	SMKL	2021	PKF	0
118	SMSM	2021	EY	1
119	SOHO	2021	EY	1
120	SPMA	2021	HLB	0
121	SRSN	2021	RSM	0
122	SSTM	2021	KAP Drs. Thomas Suharsono Wirawan & Rekan	0
123	STAR	2021	HSR	0
124	STTP	2021	HLB	0

No	Kode	Tahun	KAP	Pengukuran Kualitas Audit
125	SULI	2021	McMillan Woods	0
126	TALF	2021	Marison Global	0
127	TAYS	2021	DFK Internasional	0
128	TBMS	2021	EY	1
129	TFCO	2021	EY	1
130	TKIM	2021	Praxity	0
131	TOTO	2021	EY	1
132	TPIA	2021	Deloitte	1
133	TRIS	2021	Crowe	0
134	TRST	2021	Crowe	0
135	TSPC	2021	BDO	0
136	UCID	2021	PWC	1
137	ULTJ	2021	BDO	0
138	UNIC	2021	EY	1
139	UNVR	2021	KPMG	1
140	VICI	2021	EY	1
141	WIIM	2021	Crowe	0
142	WMPP	2021	HGK	0
143	WMUU	2021	HGK	0
144	WOOD	2021	Rodl & Partner	0
145	ZONE	2021	Rodl & Partner	0

Lampiran 5 Pengukuran Profitabilitas (X2)

No	Kode	Tahun	Laba Bersih Setela Pajak	Total Aset	ROA
1	ADES	2021	265.758	1.304.108	0,2038
2	ADMG	2021	761.546	203.791.105	0,0037
3	AGII	2021	211.485	8.164.599	0,0259
4	AISA	2021	8.771	1.761.634	0,0050
5	AKPI	2021	147.822.236	3.335.740.359	0,0443
6	ALDO	2021	100.771.009.640	1.210.809.442.028	0,0832
7	ALKA	2021	17.445.033	499.393.053	0,0349
8	AMFG	2021	318.672	7.403.476	0,0430
9	APLI	2021	23.227.293.962	431.280.653.664	0,0539
10	ARKA	2021	3.442.039.458	463.343.986.900	0,0074
11	ARNA	2021	475.983.374.390	2.243.523.072.803	0,2122
12	ASII	2021	25.586	367.311	0,0697
13	AUTO	2021	634.931	16.947.148	0,0375
14	AVIA	2021	1.434.551.222.696	10.873.760.236.580	0,1319
15	BAJA	2021	88.527.078.771	726.173.017.525	0,1219
16	BELL	2021	4.172.725.902	524.473.606.697	0,0080
17	BOBA	2021	17.466.099.848	143.574.619.561	0,1217
18	BOLT	2021	82.749.100.903	1.368.411.097.483	0,0605
19	BRAM	2021	26.438.801	289.992.314	0,0912
20	BRPT	2021	296.007	9.241.551	0,0320
21	BTON	2021	9.635.958.498	270.669.540.064	0,0356
22	BUDI	2021	91.723	2.993.218	0,0306
23	CAKK	2021	12.203.830.048	441.237.863.687	0,0277
24	CAMP	2021	100.066.615.090	1.147.260.611.703	0,0872
25	CBMF	2021	1.470.491.082	354.869.039.524	0,0041
26	CCSI	2021	38.733.792	523.443.664	0,0740
27	CEKA	2021	187.066.990.085	1.697.387.196.209	0,1102
28	CLEO	2021	180.711.667.020	1.348.181.576.913	0,1340
29	CMRY	2021	790.229	5.603.779	0,1410
30	COCO	2021	8.532.631.708	370.684.311.428	0,0230
31	CPIN	2021	3.619.010	35.446.051	0,1021

No	Kode	Tahun	Laba Bersih Setela Pajak	Total Aset	ROA
32	CPRO	2021	2.212.293	6.448.014	0,3431
33	DEPO	2021	88.793.766.910	1.694.857.651.727	0,0524
34	DLTA	2021	187.992.998	1.308.722.065	0,1436
35	DMND	2021	351.470	6.297.287	0,0558
36	DPNS	2021	22.723.655.893	362.242.571.405	0,0627
37	DRMA	2021	305.382.393.152	2.536.928.133.488	0,1204
38	DVLA	2021	146.725.628	2.085.904.980	0,0703
39	EKAD	2021	108.490.477.354	1.165.564.745.263	0,0931
40	ENZO	2021	10.191.676.313	294.416.024.814	0,0346
41	EPAC	2021	1.069.895.675	372.241.949.890	0,0029
42	ERTX	2021	1.583.643	72.697.937	0,0218
43	ESIP	2021	611.433.199	84.582.663.843	0,0072
44	ESTI	2021	1.612.542	51.213.443	0,0315
45	FASW	2021	614.926	13.302.224	0,0462
46	FPNI	2021	9.564	183.022	0,0523
47	GDYR	2021	2.434.023	119.934.604	0,0203
48	GGRM	2021	5.605.321	89.964.369	0,0623
49	GGRP	2021	61.896.860	1.068.331.723	0,0579
50	GJTL	2021	79.896	18.449.075	0,0043
51	GOOD	2021	492.637.672.186	6.766.602.280.143	0,0728
52	HMSP	2021	7.137.097	53.090.428	0,1344
53	HOKI	2021	12.533.087.704	989.119.315.334	0,0127
54	HRTA	2021	194.432.397.219	3.478.074.220.547	0,0559
55	ICBP	2021	7.900.282	118.066.628	0,0669
56	IFII	2021	82.349.452.240	1.158.730.182.419	0,0711
57	IGAR	2021	104.034.299.846	809.371.584.010	0,1285
58	IKAN	2021	1.599.675.921	129.081.871.589	0,0124
59	IMPC	2021	206.588.977.295	2.861.498.208.364	0,0722
60	INCI	2021	11.036.924.395	510.698.600.200	0,0216
61	INDF	2021	11.203.585	179.356.193	0,0625
62	INDR	2021	84.568.285	905.497.694	0,0934
63	INDS	2021	158.199.728.315	3.165.018.057.203	0,0500
64	INKP	2021	527.039	8.978.445	0,0587

No	Kode	Tahun	Laba Bersih Setela Pajak	Total Aset	ROA
65	INOV	2021	27.322.803	890.731.798	0,0307
66	INRU	2021	697	474.684	0,0015
67	INTP	2021	1.788.496	26.136.114	0,0684
68	IPOL	2021	9.499.133	299.122.566	0,0318
69	IPPE	2021	2.915.091	284.301.347	0,0103
70	ISSP	2021	486.061	7.097.322	0,0685
71	ITIC	2021	18.368.616.642	526.704.173.504	0,0349
72	JPFA	2021	2.130.896	28.589.656	0,0745
73	KAEF	2021	289.888.789	17.760.195.040	0,0163
74	KDSI	2021	72.634.468.539	1.348.730.229.275	0,0539
75	KEJU	2021	144.700.268.968	767.726.284.113	0,1885
76	KICI	2021	23.955.757.587	187.184.552.686	0,1280
77	KINO	2021	100.649.538.230	5.346.800.459.052	0,0188
78	KLBF	2021	3.232.007.683.281	25.666.635.156.271	0,1259
79	KMTR	2021	81.527.139.693	5.575.135.591.236	0,0146
80	KPAS	2021	62.133	3.773.676	0,0165
81	KRAS	2021	69.544	3.773.676	0,0184
82	KUAS	2021	6.178.640.735	262.419.785.855	0,0235
83	LABA	2021	19.313.034.547	67.925.616.555	0,2843
84	LMSH	2021	6.514.290.108	145.459.649.889	0,0448
85	LPIN	2021	23.408.672.795	310.880.071.852	0,0753
86	MAIN	2021	60.376.485	5.436.745.210	0,0111
87	MARK	2021	392.149.133.254	1.078.458.868.349	0,3636
88	MASA	2021	60.975.450	536.370.948	0,1137
89	MERK	2021	131.660.834	1.026.266.866	0,1283
90	MLBI	2021	66.585	2.922.017	0,0228
91	MLIA	2021	647.249.607	6.122.669.723	0,1057
92	MOLI	2021	38.800.766	2.275.216.679	0,0171
93	MYOR	2021	1.211.052.647.953	19.917.653.265.528	0,0608
94	NASI	2021	532.665.673	67.761.107.871	0,0079
95	NIKL	2021	5.862.823	187.753.934	0,0312
96	NPGF	2021	4.516.442.096	381.214.261.373	0,0118
97	OBMD	2021	4.549.443.319	101.174.568.475	0,0450

No	Kode	Tahun	Laba Bersih Setela Pajak	Total Aset	ROA
98	PANI	2021	1.680.076	163.913.597	0,0102
99	PBID	2021	412.552.472	2.801.186.958	0,1473
100	PBRX	2021	15.403.762	696.625.283	0,0221
101	PCAR	2021	1.278.943.527	108.995.625.626	0,0117
102	PMMP	2021	9.294.368	268.577.438	0,0346
103	PSGO	2021	213.841.959.820	3.731.907.652.769	0,0573
104	PTSN	2021	5.820.485	173.199.932	0,0336
105	PYFA	2021	5.478.952.440	806.221.575.272	0,0068
106	ROTI	2021	281.340.682.456	4.191.284.422.677	0,0671
107	SAMF	2021	171.146.039.488	1.763.123.879.245	0,0971
108	SBMA	2021	7.413.865.660	250.618.755.797	0,0296
109	SCCO	2021	141.762.816.916	4.698.864.127.234	0,0302
110	SCPI	2021	118.691.582	1.212.160.543	0,0979
111	SINI	2021	8.444.661.323	174.987.775.320	0,0483
112	SKBM	2021	29.707.421.605	1.970.428.120.056	0,0151
113	SKLT	2021	84.524.160.228	889.125.250.792	0,0951
114	SLIS	2021	25.245.714.649	395.546.064.266	0,0638
115	SMCB	2021	720.933	21.491.716	0,0335
116	SMGR	2021	2.082.347	76.504.240	0,0272
117	SMKL	2021	106.306.881.651	1.911.921.812.381	0,0556
118	SMSM	2021	728.263	3.868.862	0,1882
119	SOHO	2021	551.091	4.021.919	0,1370
120	SPMA	2021	294.325.560.054	2.746.153.295.147	0,1072
121	SRSN	2021	26.542.985	860.162.908	0,0309
122	SSTM	2021	56.749.821.815	471.128.491.654	0,1205
123	STAR	2021	10.513.803.657	508.447.134.690	0,0207
124	STTP	2021	617.573.766.863	3.919.243.683.748	0,1576
125	SULI	2021	3.435.743	89.708.022	0,0383
126	TALF	2021	22.437.585.810	1.569.929.936.844	0,0143
127	TAYS	2021	4.911.439.431	377.422.657.739	0,0130
128	TBMS	2021	6.974.835	147.236.098	0,0474
129	TFCO	2021	13.423.492	334.752.872	0,0401
130	TKIM	2021	249.006	3.161.834	0,0788

No	Kode	Tahun	Laba Bersih Setela Pajak	Total Aset	ROA
131	TOTO	2021	160.987.891.641	3.262.675.759.061	0,0493
132	TPIA	2021	152.004	4.993.060	0,0304
133	TRIS	2021	18.024.581.177	1.068.940.700.530	0,0169
134	TRST	2021	200.975.805.947	4.628.831.951.931	0,0434
135	TSPC	2021	877.817.637.643	9.644.326.662.784	0,0910
136	UCID	2021	475.087	7.787.513	0,0610
137	ULTJ	2021	1.276.793	7.406.856	0,1724
138	UNIC	2021	58.052.717	292.723.782	0,1983
139	UNVR	2021	5.758.148	19.068.532	0,3020
140	VICI	2021	177.275.878.389	997.797.006.411	0,1777
141	WIIM	2021	176.877.010.231	1.891.169.731.202	0,0935
142	WMPP	2021	301.834.684.569	5.656.783.727.367	0,0534
143	WMUU	2021	209.482.136.612	2.313.443.308.504	0,0905
144	WOOD	2021	535.295.612.635	6.801.034.778.630	0,0787
145	ZONE	2021	30.781.262.265	562.739.101.102	0,0547

Lampiran 6 Pengukuran Good Corporate Governance

Pengukuran Kepemilikan Manajerial (Z1)

No	Kode	Tahun	Jumlah Saham Milik Manajemen	Total Saham Beredar	Kepemilikan Manajerial
1	ADES	2021	-	589.896.800	0,00000
2	ADMG	2021	-	3.889.179.559	0,00000
3	AGII	2021	97.327.900	3.066.660.000	0,03174
4	AISA	2021	-	9.311.800.000	0,00000
5	AKPI	2021	31.072.621	612.248.000	0,05075
6	ALDO	2021	107.159.231	1.316.856.310	0,08138
7	ALKA	2021	-	507.665.055	0,00000
8	AMFG	2021	-	434.000.000	0,00000
9	APLI	2021	388.333.748	1.362.671.400	0,28498
10	ARKA	2021	1.250.000	2.000.000.000	0,00063
11	ARNA	2021	2.739.979.400	7.341.430.976	0,37322
12	ASII	2021	12.695.600	40.483.553.140	0,00031
13	AUTO	2021	-	4.819.733.000	0,00000
14	AVIA	2021	3.486.320.800	61.953.555.600	0,05627
15	BAJA	2021	1.184.528.000	1.800.000.000	0,65807
16	BELL	2021	100.000	7.250.000.000	0,00001
17	BOBA	2021	434.975.000	1.155.750.000	0,37636
18	BOLT	2021	525.000.000	2.343.750.000	0,22400
19	BRAM	2021	-	450.000.000	0,00000
20	BRPT	2021	66.416.857.800	93.747.218.044	0,70847
21	BTON	2021	644.000.000	720.000.000	0,89444
22	BUDI	2021	-	4.498.997.362	0,00000
23	CAKK	2021	547.100.000	1.203.300.219	0,45467
24	CAMP	2021	35.200.000	5.885.000.000	0,00598
25	CBMF	2021	-	1.875.000.000	0,00000
26	CCSI	2021	959.999.999	1.199.999.998	0,80000
27	CEKA	2021	118.200	595.000.000	0,00020
28	CLEO	2021	-	12.000.000.000	0,00000
29	CMRY	2021	6.407.256.000	7.934.683.000	0,80750
30	COCO	2021	-	889.863.981	0,00000

No	Kode	Tahun	Jumlah Saham Milik Manajemen	Total Saham Beredar	Kepemilikan Manajerial
31	CPIN	2021	-	16.398.000.000	0,00000
32	CPRO	2021	500.000	59.572.382.787	0,00001
33	DEPO	2021	1.809.340.000	6.790.000.000	0,26647
34	DLTA	2021	-	800.659.050	0,00000
35	DMND	2021	3.752.768.286	9.468.359.000	0,39635
36	DPNS	2021	649.786	331.129.952	0,00196
37	DRMA	2021	1.126.100.000	4.705.882.300	0,23930
38	DVLA	2021	-	1.120.000.000	0,00000
39	EKAD	2021	-	34.938.750.000	0,00000
40	ENZO	2021	12.800.000	2.162.545.165	0,00592
41	EPAC	2021	796.700.000	3.303.400.000	0,24118
42	ERTX	2021	-	1.286.539.792	0,00000
43	ESIP	2021	70.406.000	640.347.707	0,10995
44	ESTI	2021	-	2.015.208.720	0,00000
45	FASW	2021	-	2.477.888.787	0,00000
46	FPNI	2021	-	5.566.414.000	0,00000
47	GDYR	2021	-	410.000.000	0,00000
48	GGRM	2021	12.946.930	1.924.088.000	0,00673
49	GGRP	2021	-	12.111.376.157	0,00000
50	GJTL	2021	35.138.700	3.484.800.000	0,01008
51	GOOD	2021	3.742.513.505	36.897.901.455	0,10143
52	HMSP	2021	-	116.318.076.900	0,00000
53	HOKI	2021	145.269.888	9.677.752.680	0,01501
54	HRTA	2021	20.552.200	4.605.262.400	0,00446
55	ICBP	2021	-	11.661.908.000	0,00000
56	IFII	2021	562.600.000	9.412.000.000	0,05977
57	IGAR	2021	-	972.204.500	0,00000
58	IKAN	2021	220.640.000	833.333.000	0,26477
59	IMPC	2021	81.478.000	4.933.500.000	0,01652
60	INCI	2021	70.615.926	196.121.237	0,36006
61	INDF	2021	1.380.020	8.780.426.500	0,00016
62	INDR	2021	-	654.351.707	0,00000
63	INDS	2021		656.249.710	0,00000

No	Kode	Tahun	Jumlah Saham Milik Manajemen	Total Saham Beredar	Kepemilikan Manajerial
64	INKP	2021	-	5.470.982.941	0,00000
65	INOV	2021	-	1.808.221.900	0,00000
66	INRU	2021	-	1.388.883.283	0,00000
67	INTP	2021	-	3.681.231.699	0,00000
68	IPOL	2021	-	6.443.379.509	0,00000
69	IPPE	2021	132.000.000	4.600.000.000	0,02870
70	ISSP	2021	-	7.185.992.035	0,00000
71	ITIC	2021	600.660.000	940.720.000	0,63851
72	JPFA	2021	-	11.726.575.201	0,00000
73	KAEF	2021	-	5.554.000.000	0,00000
74	KDSI	2021	22.572.000	405.000.000	0,05573
75	KEJU	2021	-	1.500.000.000	0,00000
76	KICI	2021	626.160	276.000.000	0,00227
77	KINO	2021	179.984.400	1.428.571.500	0,12599
78	KLBF	2021	-	46.875.122.110	0,00000
79	KMTR	2021	-	8.215.366.379	0,00000
80	KPAS	2021	495.800.000	768.043.253	0,64554
81	KRAS	2021	6.351.100	19.346.396.900	0,00033
82	KUAS	2021	-	1.292.808.150	0,00000
83	LABA	2021	-	1.011.320.385	0,00000
84	LMSH	2021	19.823.000	96.000.000	0,20649
85	LPIN	2021	-	425.000.000	0,00000
86	MAIN	2021	-	2.238.750.000	0,00000
87	MARK	2021	100.102.055	3.800.000.310	0,02634
88	MASA	2021	-	9.182.946.945	0,00000
89	MERK	2021	-	448.000.000	0,00000
90	MLBI	2021	-	2.107.000.000	0,00000
91	MLIA	2021	-	1.323.000.000	0,00000
92	MOLI	2021	596.404.214	2.724.036.581	0,21894
93	MYOR	2021	5.643.777.700	22.358.699.725	0,25242
94	NASI	2021	342.032.000	807.400.000	0,42362
95	NIKL	2021	-	2.523.350.000	0,00000
96	NPGF	2021	-	3.240.235.840	0,00000

No	Kode	Tahun	Jumlah Saham Milik Manajemen	Total Saham Beredar	Kepemilikan Manajerial
97	OBMD	2021	27.300.000	805.992.931	0,03387
98	PANI	2021	-	410.000.000	0,00000
99	PBID	2021	214.993.800	1.875.000.000	0,11466
100	PBRX	2021	-	6.478.295.611	0,00000
101	PCAR	2021	-	1.166.666.700	0,00000
102	PMMP	2021	800.000.000	2.353.000.000	0,33999
103	PSGO	2021	1.600.000.000	18.850.000.000	0,08488
104	PTSN	2021	3.720.180.000	5.314.344.000	0,70003
105	PYFA	2021	-	535.080.000	0,00000
106	ROTI	2021	-	6.186.488.888	0,00000
107	SAMF	2021	543.750.000	5.125.000.000	0,10610
108	SBMA	2021	65.000.000	929.926.282	0,06990
109	SCCO	2021	-	205.583.400	0,00000
110	SCPI	2021	-	3.600.000	0,00000
111	SINI	2021	-	481.000.000	0,00000
112	SKBM	2021	38.304.991	1.730.103.217	0,02214
113	SKLT	2021	5.817.044	690.740.500	0,00842
114	SLIS	2021	75.000.000	2.000.000.000	0,03750
115	SMCB	2021	-	9.019.381.973	0,00000
116	SMGR	2021	93.500	6.751.540.089	0,00001
117	SMKL	2021	146.287.700	3.418.085.290	0,04280
118	SMSM	2021	459.569.652	5.758.675.440	0,07980
119	SOHO	2021	228.797.234	1.269.168.239	0,18027
120	SPMA	2021	-	3.154.092.216	0,00000
121	SRSN	2021	1.710.200.266	6.020.000.000	0,28409
122	SSTM	2021	488.828.265	1.170.909.181	0,41748
123	STAR	2021	-	4.800.000.602	0,00000
124	STTP	2021	42.744.400	1.310.000.000	0,03263
125	SULI	2021	1.024.389.982	4.076.916.802	0,25127
126	TALF	2021	-	1.353.435.000	0,00000
127	TAYS	2021	858.620.000	1.098.920.000	0,78133
128	TBMS	2021	-	367.340.000	0,00000
129	TFCO	2021	1.092.619.358	4.823.076.400	0,22654

No	Kode	Tahun	Jumlah Saham Milik Manajemen	Total Saham Beredar	Kepemilikan Manajerial
130	TKIM	2021	-	3.113.223.570	0,00000
131	TOTO	2021	-	10.320.000.000	0,00000
132	TPIA	2021	1.717.623.329	86.511.545.092	0,01985
133	TRIS	2021	7.315.000	3.141.443.831	0,00233
134	TRST	2021	176.023.159	2.808.000.000	0,06269
135	TSPC	2021	-	4.509.864.300	0,00000
136	UCID	2021	-	4.156.572.300	0,00000
137	ULTJ	2021	5.598.964.960	11.553.528.000	0,48461
138	UNIC	2021	-	383.331.363	0,00000
139	UNVR	2021	-	38.150.000.000	0,00000
140	VICI	2021	1.635.500	6.708.000.000	0,00024
141	WIIM	2021	811.184.626	2.099.873.760	0,38630
142	WMPP	2021	25.000.000.000	29.419.000.000	0,84979
143	WMUU	2021	1.100.000.000	12.941.176.500	0,08500
144	WOOD	2021	-	6.437.500.000	0,00000
145	ZONE	2021	519.935.000	870.171.478	0,59751

Lampiran 7 Pengukuran Good Corporate Governance

Pengukuran Kepemilikan Institusional (Z2)

No	Kode	Tahun	Jumlah Saham Milik Institusi	Total Saham Beredar	Kepemilikan Institusional
1	ADES	2021	539.896.713	589.896.800	0,91524
2	ADMG	2021	3.274.921.010	3.889.179.559	0,84206
3	AGII	2021	2.334.341.840	3.066.660.000	0,76120
4	AISA	2021	5.869.849.517	9.311.800.000	0,63037
5	AKPI	2021	475.621.023	612.248.000	0,77684
6	ALDO	2021	905.285.892	1.316.856.310	0,68746
7	ALKA	2021	472.476.555	507.665.055	0,93069
8	AMFG	2021	373.918.100	434.000.000	0,86156
9	APLI	2021	801.304.000	1.362.671.400	0,58804
10	ARKA	2021	1.373.406.000	2.000.000.000	0,68670
11	ARNA	2021	1.037.195.000	7.341.430.976	0,14128
12	ASII	2021	20.288.255.040	40.483.553.140	0,50115
13	AUTO	2021	3.855.786.337	4.819.733.000	0,80000
14	AVIA	2021	46.707.372.800	61.953.555.600	0,75391
15	BAJA	2021	69.552.000	1.800.000.000	0,03864
16	BELL	2021	6.130.504.000	7.250.000.000	0,84559
17	BOBA	2021	580.775.000	1.155.750.000	0,50251
18	BOLT	2021	1.350.000.000	2.343.750.000	0,57600
19	BRAM	2021	442.650.559	450.000.000	0,98367
20	BRPT	2021	1.448.231.500	93.747.218.044	0,01545
21	BTON	2021	-	720.000.000	0,00000
22	BUDI	2021	2.602.568.831	4.498.997.362	0,57848
23	CAKK	2021	356.200.000	1.203.300.219	0,29602
24	CAMP	2021	-	5.885.000.000	0,00000
25	CBMF	2021	1.500.000.000	1.875.000.000	0,80000
26	CCSI	2021	239.999.999	1.199.999.998	0,20000
27	CEKA	2021	547.261.000	595.000.000	0,91977
28	CLEO	2021	9.764.900.000	12.000.000.000	0,81374
29	CMRY	2021	337.224.000	7.934.683.000	0,04250
30	COCO	2021	378.980.123	889.863.981	0,42589

No	Kode	Tahun	Jumlah Saham Milik Institusi	Total Saham Beredar	Kepemilikan Institusional
31	CPIN	2021	9.106.385.410	16.398.000.000	0,55534
32	CPRO	2021	48.111.779.353	59.572.382.787	0,80762
33	DEPO	2021	4.475.264.900	6.790.000.000	0,65910
34	DLTA	2021	677.261.850	800.659.050	0,84588
35	DMND	2021	1.892.724.964	9.468.359.000	0,19990
36	DPNS	2021	219.477.538	331.129.952	0,66281
37	DRMA	2021	3.056.500.000	4.705.882.300	0,64951
38	DVLA	2021	1.031.800.912	1.120.000.000	0,92125
39	EKAD	2021	28.126.406.000	34.938.750.000	0,80502
40	ENZO	2021	1.693.746.000	2.162.545.165	0,78322
41	EPAC	2021	800.000.000	3.303.400.000	0,24217
42	ERTX	2021	1.250.003.192	1.286.539.792	0,97160
43	ESIP	2021	354.400.000	640.347.707	0,55345
44	ESTI	2021	1.751.033.353	2.015.208.720	0,86891
45	FASW	2021	2.470.733.140	2.477.888.787	0,99711
46	FPNI	2021	5.148.902.750	5.566.414.000	0,92499
47	GDYR	2021	377.404.900	410.000.000	0,92050
48	GGRM	2021	1.453.589.500	1.924.088.000	0,75547
49	GGRP	2021	10.937.077.557	12.111.376.157	0,90304
50	GJTL	2021	2.255.314.843	3.484.800.000	0,64719
51	GOOD	2021	25.789.496.050	36.897.901.455	0,69894
52	HMSP	2021	107.594.221.125	116.318.076.900	0,92500
53	HOKI	2021	6.474.285.712	9.677.752.680	0,66899
54	HRTA	2021	3.568.819.500	4.605.262.400	0,77494
55	ICBP	2021	9.391.678.000	11.661.908.000	0,80533
56	IFII	2021	7.153.200.000	9.412.000.000	0,76001
57	IGAR	2021	824.612.420	972.204.500	0,84819
58	IKAN	2021	279.360.000	833.333.000	0,33523
59	IMPC	2021	4.406.689.854	4.933.500.000	0,89322
60	INCI	2021	29.989.381	196.121.237	0,15291
61	INDF	2021	4.396.103.450	8.780.426.500	0,50067
62	INDR	2021	591.441.050	654.351.707	0,90386
63	INDS	2021		656.249.710	0,00000

No	Kode	Tahun	Jumlah Saham Milik Institusi	Total Saham Beredar	Kepemilikan Institusional
64	INKP	2021	2.913.477.898	5.470.982.941	0,53253
65	INOV	2021	1.403.421.900	1.808.221.900	0,77613
66	INRU	2021	1.283.649.894	1.388.883.283	0,92423
67	INTP	2021	1.877.480.863	3.681.231.699	0,51001
68	IPOL	2021	5.244.595.280	6.443.379.509	0,81395
69	IPPE	2021	3.468.000.000	4.600.000.000	0,75391
70	ISSP	2021	4.676.888.385	7.185.992.035	0,65083
71	ITIC	2021	66.000.000	940.720.000	0,07016
72	JPFA	2021	6.449.760.916	11.726.575.201	0,55001
73	KAEF	2021	5.246.982.199	5.554.000.000	0,94472
74	KDSI	2021	340.145.000	405.000.000	0,83986
75	KEJU	2021	1.337.979.600	1.500.000.000	0,89199
76	KICI	2021	207.054.280	276.000.000	0,75020
77	KINO	2021	1.160.371.800	1.428.571.500	0,81226
78	KLBF	2021	27.152.677.585	46.875.122.110	0,57926
79	KMTR	2021	7.599.213.461	8.215.366.379	0,92500
80	KPAS	2021	-	768.043.253	0,00000
81	KRAS	2021	15.477.177.520	19.346.396.900	0,80000
82	KUAS	2021	902.570.540	1.292.808.150	0,69815
83	LABA	2021	800.000.000	1.011.320.385	0,79105
84	LMSH	2021	36.687.000	96.000.000	0,38216
85	LPIN	2021	347.246.400	425.000.000	0,81705
86	MAIN	2021	1.282.143.142	2.238.750.000	0,57270
87	MARK	2021	2.995.238.555	3.800.000.310	0,78822
88	MASA	2021	9.149.766.702	9.182.946.945	0,99639
89	MERK	2021	388.194.920	448.000.000	0,86651
90	MLBI	2021	1.723.151.000	2.107.000.000	0,81782
91	MLIA	2021	889.685.722	1.323.000.000	0,67248
92	MOLI	2021	1.854.132.059	2.724.036.581	0,68066
93	MYOR	2021	13.207.471.425	22.358.699.725	0,59071
94	NASI	2021	265.368.000	807.400.000	0,32867
95	NIKL	2021	2.155.091.250	2.523.350.000	0,85406
96	NPGF	2021	2.592.188.640	3.240.235.840	0,80000

No	Kode	Tahun	Jumlah Saham Milik Institusi	Total Saham Beredar	Kepemilikan Institusional
97	OBMD	2021	-	805.992.931	0,00000
98	PANI	2021	328.000.000	410.000.000	0,80000
99	PBID	2021	1.400.000.000	1.875.000.000	0,74667
100	PBRX	2021	3.300.161.023	6.478.295.611	0,50942
101	PCAR	2021	351.645.543	1.166.666.700	0,30141
102	PMMP	2021	1.200.000.000	2.353.000.000	0,50999
103	PSGO	2021	14.400.000.000	18.850.000.000	0,76393
104	PTSN	2021	1.062.868.500	5.314.344.000	0,20000
105	PYFA	2021	394.770.714	535.080.000	0,73778
106	ROTI	2021	5.152.148.922	6.186.488.888	0,83281
107	SAMF	2021	3.806.250.000	5.125.000.000	0,74268
108	SBMA	2021	585.000.000	929.926.282	0,62908
109	SCCO	2021	154.275.640	205.583.400	0,75043
110	SCPI	2021	3.556.336	3.600.000	0,98787
111	SINI	2021	336.700.000	481.000.000	0,70000
112	SKBM	2021	1.161.259.762	1.730.103.217	0,67121
113	SKLT	2021	473.162.064	690.740.500	0,68501
114	SLIS	2021	1.425.000.000	2.000.000.000	0,71250
115	SMCB	2021	8.889.548.179	9.019.381.973	0,98561
116	SMGR	2021	3.025.405.999	6.751.540.089	0,44811
117	SMKL	2021	2.750.000.000	3.418.085.290	0,80454
118	SMSM	2021	3.347.263.708	5.758.675.440	0,58126
119	SOHO	2021	1.033.333.931	1.269.168.239	0,81418
120	SPMA	2021	2.578.257.260	3.154.092.216	0,81743
121	SRSN	2021	3.343.558.424	6.020.000.000	0,55541
122	SSTM	2021	480.000.000	1.170.909.181	0,40994
123	STAR	2021	1.544.925.000	4.800.000.602	0,32186
124	STTP	2021	743.600.500	1.310.000.000	0,56763
125	SULI	2021	1.388.804.704	4.076.916.802	0,34065
126	TALF	2021	1.345.715.600	1.353.435.000	0,99430
127	TAYS	2021	-	1.098.920.000	0,00000
128	TBMS	2021	316.754.000	367.340.000	0,86229
129	TFCO	2021	3.243.290.132	4.823.076.400	0,67245

No	Kode	Tahun	Jumlah Saham Milik Institusi	Total Saham Beredar	Kepemilikan Institusional
130	TKIM	2021	1.857.744.987	3.113.223.570	0,59673
131	TOTO	2021	9.541.503.700	10.320.000.000	0,92456
132	TPIA	2021	11.580.411.470	86.511.545.092	0,13386
133	TRIS	2021	2.808.183.048	3.141.443.831	0,89391
134	TRST	2021	1.622.167.825	2.808.000.000	0,57770
135	TSPC	2021	3.704.766.118	4.509.864.300	0,82148
136	UCID	2021	3.325.257.900	4.156.572.300	0,80000
137	ULTJ	2021	2.472.304.260	11.553.528.000	0,21399
138	UNIC	2021	245.506.361	383.331.363	0,64045
139	UNVR	2021	32.424.387.500	38.150.000.000	0,84992
140	VICI	2021	5.698.380.000	6.708.000.000	0,84949
141	WIIM	2021	514.801.891	2.099.873.760	0,24516
142	WMPP	2021	-	29.419.000.000	0,00000
143	WMUU	2021	9.900.000.000	12.941.176.500	0,76500
144	WOOD	2021	4.573.835.000	6.437.500.000	0,71050
145	ZONE	2021	200.015.000	870.171.478	0,22986

Lampiran 8 Pengukuran Manajemen Laba (Y)

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
1	ADES	2021	265.758	308.296	(42.538)
2	ADMG	2021	761.546	1.297.594	(536.048)
3	AGII	2021	211.485	605.945	(394.460)
4	AISA	2021	8.771	(84.864)	93.635
5	AKPI	2021	147.822.236	(12.866.081)	160.688.317
6	ALDO	2021	100.771.009.640	73.764.543.079	27.006.466.561
7	ALKA	2021	17.445.033	67.117.281	(49.672.248)
8	AMFG	2021	318.672	1.015.935	(697.263)
9	APLI	2021	23.227.293.962	49.198.839.275	(25.971.545.313)
10	ARKA	2021	3.442.039.458	1.368.874.924	2.073.164.534
11	ARNA	2021	475.983.374.390	499.071.136.681	(23.087.762.291)
12	ASII	2021	25.586	38.252	(12.666)
13	AUTO	2021	634.931	911.735	(276.804)
14	AVIA	2021	1.434.551.222.696	1.224.427.992.758	210.123.229.938
15	BAJA	2021	88.527.078.771	129.095.155.608	(40.568.076.837)
16	BELL	2021	4.172.725.902	34.364.338.743	(30.191.612.841)
17	BOBA	2021	17.466.099.848	6.49.508.732	10.974.591.116

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
18	BOLT	2021	82.749.100.903	34.346.451.383	48.402.649.520
19	BRAM	2021	26.438.801	13.397.962	13.040.839
20	BRPT	2021	296.007	367.377	(71.370)
21	BTON	2021	9.635.958.498	10.891.668.200	(1.255.709.702)
22	BUDI	2021	91.723	233.809	(142.086)
23	CAKK	2021	12.203.830.048	25.839.967.464	(13.636.137.416)
24	CAMP	2021	100.066.615.090	213.482.549.779	(113.415.934.689)
25	CBMF	2021	1.470.491.082	(197.572.879)	1.668.063.961
26	CCSI	2021	38.733.792	(41.769.971)	80.503.763
27	CEKA	2021	187.066.990.085	(91.481.686.113)	278.548.676.198
28	CLEO	2021	180.711.667.020	304.980.204.013	(124.268.536.993)
29	CMRY	2021	790.229	725.649	64.580
30	COCO	2021	8.532.631.708	(26.118.359.500)	34.650.991.208
31	CPIN	2021	3.619.010		3.619.010
32	CPRO	2021	2.212.293	99.209	2.113.084
33	DEPO	2021	88.793.766.910	36.928.214.512	51.865.552.398
34	DLTA	2021	187.992.998	335.398.629	(147.405.631)
35	DMND	2021	351.470	570.500	(219.030)
36	DPNS	2021	22.723.655.893	403.641.929	22.320.013.964

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
37	DRMA	2021	305.382.393.152	244.323.325.972	61.059.067.180
38	DVLA	2021	146.725.628	435.333.430	(288.607.802)
39	EKAD	2021	108.490.477.354	45.430.315.257	63.060.162.097
40	ENZO	2021	10.191.676.313	42.843.841.325	(32.652.165.012)
41	EPAC	2021	1.069.895.675	14.452.134.008	(13.382.238.333)
42	ERTX	2021	1.583.643	(1.053.723)	2.637.366
43	ESIP	2021	611.433.199	(914.049.870)	1.525.483.069
44	ESTI	2021	1.612.542	5.368.699	(3.756.157)
45	FASW	2021	614.926	171.116	443.810
46	FPNI	2021	9.564	38.890	(29.326)
47	GDYR	2021	2.434.023	18.585.553	(16.151.530)
48	GGRM	2021	5.605.321	5.325.167	280.154
49	GGRP	2021	61.896.860	64.894.878	(2.998.018)
50	GJTL	2021	79.896	294.416	(214.520)
51	GOOD	2021	492.637.672.186	709.767.241.234	(217.129.569.048)
52	HMSP	2021	7.137.097	10.302.406	(3.165.309)
53	HOKI	2021	12.533.087.704	13.949.428.441	(1.416.340.737)
54	HRTA	2021	194.432.397.219	(398.559.548.486)	592.991.945.705
55	ICBP	2021	7.900.282	7.989.039	(88.757)

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
56	IFII	2021	82.349.452.240	147.318.415.196	(64.968.962.956)
57	IGAR	2021	104.034.299.846	58.598.795.292	45.435.504.554
58	IKAN	2021	1.599.675.921	8.025.011.162	(6.425.335.241)
59	IMPC	2021	206.588.977.295	245.457.033.236	(38.868.055.941)
60	INCI	2021	11.036.924.395	(15.592.688.230)	26.629.612.625
61	INDF	2021	11.203.585	14.692.641	(3.489.056)
62	INDR	2021	84.568.285	101.138.942	(16.570.657)
63	INDS	2021	158.199.728.315	260.039.396.627	(101.839.668.312)
64	INKP	2021	527.039	678.665	(151.626)
65	INOV	2021	27.322.803	18.650.157	8.672.646
66	INRU	2021	697	11.889	(11.192)
67	INTP	2021	1.788.496	2.606.707	(818.211)
68	IPOL	2021	9.499.133	1.427.288	8.071.845
69	IPPE	2021	2.915.091	(14.960.885)	17.875.976
70	ISSP	2021	486.061	(110.281)	596.342
71	ITIC	2021	18.368.616.642	45.584.772.931	(27.216.156.289)
72	JPFA	2021	2.130.896	701.246	1.429.650
73	KAEF	2021	289.888.789	(223.924.978)	513.813.767
74	KDSI	2021	72.634.468.539	(62.896.940.040)	135.531.408.579

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
75	KEJU	2021	144.700.268.968	97.933.973.535	46.766.295.433
76	KICI	2021	23.955.757.587	(8.354.512.918)	32.310.270.505
77	KINO	2021	100.649.538.230	591.719.438.701	(491.069.900.471)
78	KLBF	2021	3.232.007.683.281	2.825.946.276.086	406.061.407.195
79	KMTR	2021	81.527.139.693	(411.122.584.027)	492.649.723.720
80	KPAS	2021	62.133	119.885	(57.752)
81	KRAS	2021	69.544	119.885	(50.341)
82	KUAS	2021	6.178.640.735	(4.560.384.501)	10.739.025.236
83	LABA	2021	19.313.034.547	(5.596.880.069)	24.909.914.616
84	LMSH	2021	6.514.290.108	(1.471.329.430)	7.985.619.538
85	LPIN	2021	23.408.672.795	1.705.694.178	21.702.978.617
86	MAIN	2021	60.376.485	(273.557.927)	333.934.412
87	MARK	2021	392.149.133.254	331.696.205.583	60.452.927.671
88	MASA	2021	60.975.450	62.943.823	(1.968.373)
89	MERK	2021	131.660.834	169.814.591	(38.153.757)
90	MLBI	2021	66.585	1.168.005	(1.101.420)
91	MLIA	2021	647.249.607	873.062.045	(225.812.438)
92	MOLI	2021	38.800.766	90.776.248	(51.975.482)
93	MYOR	2021	1.211.052.647.953	1.041.955.003.348	169.097.644.605

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
94	NASI	2021	532.665.673	(6.035.284.193)	6.567.949.866
95	NIKL	2021	5.862.823	(1.691.147)	7.553.970
96	NPGF	2021	4.516.442.096	21.433.476.462	(16.917.034.366)
97	OBMD	2021	4.549.443.319	(9.597.778.514)	14.147.221.833
98	PANI	2021	1.680.076	17.729.162	(16.049.086)
99	PBID	2021	412.552.472	140.387.079	272.165.393
100	PBRX	2021	15.403.762	(3.367.594)	18.771.356
101	PCAR	2021	1.278.943.527	(8.219.417.429)	9.498.360.956
102	PMMP	2021	9.294.368	6.184.255	3.110.113
103	PSGO	2021	213.841.959.820	369.004.599.899	(155.162.640.079)
104	PTSN	2021	5.820.485	23.869.326	(18.048.841)
105	PYFA	2021	5.478.952.440	39.586.425.851	(34.107.473.411)
106	ROTI	2021	281.340.682.456	643.601.152.274	(362.260.469.818)
107	SAMF	2021	171.146.039.488	(33.523.347.183)	204.669.386.671
108	SBMA	2021	7.413.865.660	10.224.289.640	(2.810.423.980)
109	SCCO	2021	141.762.816.916	51.530.388.796	90.232.428.120
110	SCPI	2021	118.691.582	246.376.994	(127.685.412)
111	SINI	2021	8.444.661.323	22.314.782.442	(13.870.121.119)
112	SKBM	2021	29.707.421.605	(44.012.427.508)	73.719.849.113

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
113	SKLT	2021	84.524.160.228	127.778.774.118	(43.254.613.890)
114	SLIS	2021	25.245.714.649	13.828.108.216	11.417.606.433
115	SMCB	2021	720.933	1.536.576	(815.643)
116	SMGR	2021	2.082.347	6.688.789	(4.606.442)
117	SMKL	2021	106.306.881.651	93.092.979.283	13.213.902.368
118	SMSM	2021	728.263	489.407	238.856
119	SOHO	2021	551.091	615.123	(64.032)
120	SPMA	2021	294.325.560.054	791.805.681.957	(497.480.121.903)
121	SRSN	2021	26.542.985	76.373.971	(49.830.986)
122	SSTM	2021	56.749.821.815	(31.799.633.422)	88.549.455.237
123	STAR	2021	10.513.803.657	121.885.371.191	(111.371.567.534)
124	STTP	2021	617.573.766.863	624.353.076.652	(6.779.309.789)
125	SULI	2021	3.435.743	(3.716.044)	7.151.787
126	TALF	2021	22.437.585.810	24.146.878.930	(1.709.293.120)
127	TAYS	2021	4.911.439.431	(25.304.768.656)	30.216.208.087
128	TBMS	2021	6.974.835	4.188.868	2.785.967
129	TFCO	2021	13.423.492	19.970.567	(6.547.075)
130	TKIM	2021	249.006	97.565	151.441
131	TOTO	2021	160.987.891.641	113.880.999.531	47.106.892.110

No	Kode	Tahun	Nit (Laba Bersih)	CFOit (Arus Kas Operasi)	Total TACit (Accruals)
132	TPIA	2021	152.004	221.854	(69.850)
133	TRIS	2021	18.024.581.177	92.395.353.540	(74.370.772.363)
134	TRST	2021	200.975.805.947	73.192.518.985	127.783.286.962
135	TSPC	2021	877.817.637.643	689.652.508.330	188.165.129.313
136	UCID	2021	475.087	795.423	(320.336)
137	ULTJ	2021	1.276.793	1.414.447	(137.654)
138	UNIC	2021	58.052.717	24.858.855	33.193.862
139	UNVR	2021	5.758.148	7.902.091	(2.143.943)
140	VICI	2021	177.275.878.389	110.238.037.914	67.037.840.475
141	WIIM	2021	176.877.010.231	181.246.163.814	(4.369.153.583)
142	WMPP	2021	301.834.684.569	62.366.458.771	239.468.225.798
143	WMUU	2021	209.482.136.612	166.109.869.572	43.372.267.040
144	WOOD	2021	535.295.612.635	(51.752.783.777)	587.048.396.412
145	ZONE	2021	30.781.262.265	99.605.926.361	(68.824.664.096)

Lampiran 8 Pengukuran Manajemen Laba (Lanjutan)

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
1	ADES	2021	958.791	935.075	673.364	261.711
2	ADMG	2021	205.764.168	190.192.551	152.712.749	37.479.802
3	AGII	2021	7.121.458	2.738.813	2.188.179	550.634
4	AISA	2021	2.011.557	1.520.879	1.283.331	237.548
5	AKPI	2021	2.644.267.716	2.702.959.888	2.230.113.093	472.846.795
6	ALDO	2021	953.551.967.212	1.457.266.932.664	1.105.920.883.249	351.346.049.415
7	ALKA	2021	418.630.902	3.470.466.702	2.044.132.602	1.426.334.100
8	AMFG	2021	7.961.657	4.748.139	3.767.789	980.350
9	APLI	2021	406.440.895.710	420.717.433.375	325.538.152.468	95.179.280.907
10	ARKA	2021	451.600.083.080	72.426.729.694	82.949.660.203	(10.522.930.509)
11	ARNA	2021	1.970.340.289.520	2.554.880.982.584	2.211.743.593.136	343.137.389.448
12	ASII	2021	338.203	233.485	175.046	58.439
13	AUTO	2021	15.180.094	15.151.663	11.869.221	3.282.442
14	AVIA	2021	5.870.884.534.978	6.779.643.348.943	5.731.260.683.244	1.048.382.665.699
15	BAJA	2021	760.425.479.634	1.374.486.754.604	1.204.954.780.957	169.531.973.647
16	BELL	2021	554.235.931.111	428.170.870.794	538.299.250.841	(110.128.380.047)
17	BOBA	2021	56.543.458.457	74.192.403.040	68.570.265.352	5.622.137.688
18	BOLT	2021	1.119.076.870.425	1.181.849.268.110	788.873.091.221	392.976.176.889

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
19	BRAM	2021	263.740.526	259.766.696	168.492.294	91.274.402
20	BRPT	2021	7.689.555	3.155.656	2.334.170	821.486
21	BTON	2021	234.905.016.318	112.730.081.720	113.551.660.060	(821.578.340)
22	BUDI	2021	2.963.007	3.374.782	2.725.866	648.916
23	CAKK	2021	354.900.568.484	270.440.097.202	217.013.915.602	53.426.181.600
24	CAMP	2021	1.086.873.666.641	1.019.133.657.275	956.634.474.111	62.499.183.164
25	CBMF	2021	344.228.909.175	27.224.582.215	79.469.675.234	(52.245.093.019)
26	CCSI	2021	500.778.546	422.882.541	282.013.025	140.869.516
27	CEKA	2021	1.566.673.828.068	5.359.440.530	3.634.297.273.749	(3.628.937.833.219)
28	CLEO	2021	1.310.940.121.622	1.103.519.743.574	972.634.784.176	130.884.959.398
29	CMRY	2021	1.086.782	4.095.689	1.861.963	2.233.726
30	COCO	2021	263.754.414.443	224.437.956.140	171.048.708.670	53.389.247.470
31	CPIN	2021	31.159.291	51.698.249	42.518.782	9.179.467
32	CPRO	2021	6.326.293	8.028.078	7.573.506	454.572
33	DEPO	2021	1.202.108.605.233	2.329.490.453.945	2.443.371.939.542	(113.881.485.597)
34	DLTA	2021	1.225.580.913	681.205.785	546.336.411	134.869.374
35	DMND	2021	5.680.638	6.973.718	6.110.155	863.563
36	DPNS	2021	317.310.718.779	147.210.449.631	96.644.910.643	50.565.538.988
37	DRMA	2021	1.619.181.938.875	2.913.262.716.998	1.874.639.936.352	1.038.622.780.646

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
38	DVLA	2021	2.085.904.980	1.900.893.602	1.829.699.557	71.194.045
39	EKAD	2021	1.081.979.820.386	629.879.334.779	671.540.878.728	(41.661.543.949)
40	ENZO	2021	277.968.353.490	1.129.864.264.910	516.388.569.802	613.475.695.108
41	EPAC	2021	367.448.396.337	142.114.567.614	159.385.746.497	(17.271.178.883)
42	ERTX	2021	68.564.658	93.701.125	75.638.350	18.062.775
43	ESIP	2021	77.924.121.640	53.930.872.482	47.405.156.343	6.525.716.139
44	ESTI	2021	54.473.395	30.725.639	23.948.102	6.777.537
45	FASW	2021	11.513.044	11.932.773	7.909.812	4.022.961
46	FPNI	2021	149.377	412.096	309.367	102.729
47	GDYR	2021	115.979.518	150.216.504	108.268.268	41.948.236
48	GGRM	2021	78.191.409	124.881.266	114.477.311	10.403.955
49	GGRP	2021	1.032.641.969	721.806.619	613.006.216	108.800.403
50	GJTL	2021	17.781.660	15.344.138	13.434.592	1.909.546
51	GOOD	2021	6.670.943.518.686	8.799.579.901.024	7.719.379.796.413	1.080.200.104.611
52	HMSF	2021	49.674.030	98.874.784	92.425.210	6.449.574
53	HOKI	2021	906.924.214.166	933.597.187.584	1.173.189.488.886	(239.592.301.302)
54	HRTA	2021	2.830.686.417.461	5.237.905.426.180	4.138.626.813.254	1.099.278.612.926
55	ICBP	2021	103.588.325	56.803.733	46.641.048	10.162.685
56	IFII	2021	1.074.238.575.525	714.581.513.385	682.021.210.514	32.560.302.871

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
57	IGAR	2021	665.863.417.235	970.111.806.482	739.402.296.030	230.709.510.452
58	IKAN	2021	132.538.615.751	111.367.220.162	84.646.710.437	26.720.509.725
59	IMPC	2021	297.100.062.756	2.227.367.211.794	1.797.514.877.242	429.852.334.552
60	INCI	2021	444.865.800.672	520.716.778.853	394.017.538.408	126.699.240.445
61	INDF	2021	163.136.516	99.345.618	81.731.469	17.614.149
62	INDR	2021	763.855.590	884.101.773	589.041.983	295.059.790
63	INDS	2021	2.826.260.084.696	2.643.817.825.127	1.626.190.564.290	1.017.627.260.837
64	INKP	2021	8.496.277	3.516.586	2.986.033	530.553
65	INOV	2021	796.514.753	633.300.205	518.652.053	114.648.152
66	INRU	2021	464.637	146.859	126.023	20.836
67	INTP	2021	27.344.672	14.771.906	14.184.322	587.584
68	IPOL	2021	280.515.335	239.407.318	197.888.006	41.519.312
69	IPPE	2021	186.445.787	30.017.394	15.363.890	14.653.504
70	ISSP	2021	6.076.604	5.378.808	3.775.530	1.603.278
71	ITIC	2021	505.077.168.839	238.398.863.725	224.296.360.636	14.102.503.089
72	JPFA	2021	25.951.760	44.878.300	36.964.948	7.913.352
73	KAEF	2021	17.562.816.674	12.857.626.593	10.006.173.023	2.851.453.570
74	KDSI	2021	1.245.707.236.962	2.241.085.126.185	1.923.089.935.410	317.995.190.775
75	KEJU	2021	674.806.910.037	1.042.307.144.847	961.217.831.486	81.089.313.361

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
76	KICI	2021	157.023.139.112	125.731.234.714	89.388.918.495	36.342.316.219
77	KINO	2021	5.255.359.155.031	3.976.656.101.508	4.024.971.042.139	(48.314.940.631)
78	KLBF	2021	22.564.300.317.374	26.261.194.512.313	23.112.654.991.224	3.148.539.521.089
79	KMTR	2021	5.127.760.608.990	12.308.954.874.369	8.797.505.458.133	3.511.449.416.236
80	KPAS	2021	3.486.349	2.156.070	1.353.657	802.413
81	KRAS	2021	3.486.349	2.156.070	1.353.657	802.413
82	KUAS	2021	206.482.510.614	139.351.624.614	131.083.725.843	8.267.898.771
83	LABA	2021	42.624.353.036	9.460.381.085	13.840.169.706	(4.379.788.621)
84	LMSH	2021	143.486.189.959	168.551.904.708	124.814.032.661	43.737.872.047
85	LPIN	2021	337.792.393.010	120.475.047.471	103.066.288.012	17.408.759.459
86	MAIN	2021	4.674.206.873	9.130.618.395	7.000.570.412	2.130.047.983
87	MARK	2021	719.726.855.599	1.193.506.756.539	565.439.688.892	628.067.067.647
88	MASA	2021	466.125.483	463.204.971	319.332.264	143.872.707
89	MERK	2021	929.901.046	1.064.394.815	655.847.125	408.547.690
90	MLBI	2021	2.907.425	2.473.681	1.985.009	488.672
91	MLIA	2021	5.745.215.496	4.450.121.257	3.736.112.780	714.008.477
92	MOLI	2021	2.279.580.714	1.612.054.076	1.472.641.715	139.412.361
93	MYOR	2021	19.777.500.514.550	27.904.558.322.183	24.476.953.742.651	3.427.604.579.532
94	NASI	2021	21.681.167.885	45.222.329.013	40.537.649.962	4.684.679.051

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
95	NIKL	2021	131.925.108	210.736.463	144.729.810	66.006.653
96	NPGF	2021	318.901.725.315	352.351.492.551	335.061.177.935	17.290.314.616
97	OBMD	2021	71.079.175.155	66.883.321.837	59.987.664.702	6.895.657.135
98	PANI	2021	98.191.212	282.803.444	180.460.605	102.342.839
99	PBID	2021	2.421.301.079	4.441.512.773	3.870.552.460	570.960.313
100	PBRX	2021	693.123.729	689.444.789	684.892.301	4.552.488
101	PCAR	2021	103.351.122.210	161.842.458.341	46.602.172.890	115.240.285.451
102	PMMP	2021	248.134.573	175.769.252	170.581.115	5.188.137
103	PSGO	2021	3.401.723.398.441	1.766.254.650.794	930.503.571.803	835.751.078.991
104	PTSN	2021	129.626.970	159.945.982	145.170.395	14.775.587
105	PYFA	2021	228.575.380.866	630.530.235.961	277.398.061.739	353.132.174.222
106	ROTI	2021	4.452.166.671.985	3.287.623.237.457	3.212.034.546.032	75.588.691.425
107	SAMF	2021	1.342.071.492.913	1.852.362.345.299	1.409.226.181.520	443.136.163.779
108	SBMA	2021	195.253.619.642	88.261.234.963	74.268.101.957	13.993.133.006
109	SCCO	2021	3.742.655.418.191	5.020.992.336.635	4.620.736.359.547	400.255.977.088
110	SCPI	2021	1.598.281.523	2.159.191.248	2.893.298.079	(734.106.831)
111	SINI	2021	153.676.923.198	380.340.837.138	274.365.507.443	105.975.329.695
112	SKBM	2021	1.768.660.546.754	3.847.887.478.570	3.165.530.224.724	682.357.253.846
113	SKLT	2021	773.863.042.440	1.356.846.112.540	1.253.700.810.596	103.145.301.944

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
114	SLIS	2021	383.601.312.705	448.363.550.268	411.798.065.773	36.565.484.495
115	SMCB	2021	20.738.125	11.218.181	10.108.220	1.109.961
116	SMGR	2021	78.006.244	34.957.871	35.171.668	(213.797)
117	SMKL	2021	1.672.515.743.467	2.119.868.420.179	1.697.782.916.089	422.085.504.090
118	SMSM	2021	3.375.526	4.162.931	3.233.693	929.238
119	SOHO	2021	4.180.243	7.076.164	6.163.939	912.225
120	SPMA	2021	2.316.065.006.133	2.794.452.671.851	2.151.494.981.968	642.957.689.883
121	SRSN	2021	906.846.895	907.832.649	890.996.866	16.835.783
122	SSTM	2021	482.065.294.095	226.838.383.304	220.499.855.235	6.338.528.069
123	STAR	2021	497.557.497.473	3.896.547.467	2.940.955.179	955.592.288
124	STTP	2021	3.448.995.059.882	4.241.856.914.012	3.846.300.254.825	395.556.659.187
125	SULI	2021	85.099.322	71.396.229	52.524.459	18.871.770
126	TALF	2021	1.474.472.516.166	1.047.891.188.545	1.022.101.048.870	25.790.139.675
127	TAYS	2021	282.077.118.255	315.940.242.985	308.228.612.302	7.711.630.683
128	TBMS	2021	156.833.246	720.730.364	451.052.811	269.677.553
129	TFCO	2021	317.722.871	214.250.936	148.735.880	65.515.056
130	TKIM	2021	3.073.164	1.024.459	866.453	158.006
131	TOTO	2021	3.107.410.113.178	1.831.956.807.551	1.622.319.756.389	209.637.051.162
132	TPIA	2021	3.593.747	2.580.425	1.806.444	773.981

No	Kode	Tahun	Ait-1 (Total Aset Tahun Sebelumnya)	REVit (Total Pendapatan Sekarang)	REVit-1 (Total Pendapatan Sebelumnya)	Total Arevt (Perubahan Pendapatan)
133	TRIS	2021	1.068.940.700.530	1.098.352.842.355	1.141.269.765.789	(42.916.923.434)
134	TRST	2021	4.202.255.124.270	3.652.442.192.823	2.991.912.117.541	660.530.075.282
135	TSPC	2021	9.104.657.533.366	11.234.443.003.639	10.968.402.090.246	266.040.913.393
136	UCID	2021	7.644.451	9.116.592	8.433.933	682.659
137	ULTJ	2021	7.406.856	6.616.642	5.967.362	649.280
138	UNIC	2021	242.256.371	371.080.905	324.957.368	46.123.537
139	UNVR	2021	20.534.632	39.545.959	42.972.474	(3.426.515)
140	VICI	2021	959.769.030.280	1.153.102.243.817	1.046.188.914.330	106.913.329.487
141	WIIM	2021	1.614.442.007.528	2.733.691.702.981	1.994.066.771.177	739.624.931.804
142	WMPP	2021	3.526.415.876.526	6.234.855.968.339	3.031.488.092.499	3.203.367.875.840
143	WMUU	2021	1.416.494.380.208	3.090.173.578.824	1.149.283.261.706	1.940.890.317.118
144	WOOD	2021	5.856.758.922.140	5.416.331.556.250	2.929.365.354.072	2.486.966.202.178
145	ZONE	2021	563.628.549.785	463.875.808.021	326.772.159.406	137.103.648.615

Lampiran 8 Pengukuran Manajemen Laba (Lanjutan)

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
1	ADES	2021	630.714	165.773	121.769	44.004
2	ADMG	2021	121.677.598	14.590.239	19.431.830	(4.841.591)
3	AGII	2021	6.120.180	687.419	627.451	59.968
4	AISA	2021	1.328.834	225.473	260.435	(34.962)
5	AKPI	2021	2.031.084.290	580.350.653	429.793.765	150.556.888
6	ALDO	2021	500.575.657.037	319.503.638.831	289.185.111.990	30.318.526.841
7	ALKA	2021	11.282.720	236.458.343	219.627.324	16.831.019
8	AMFG	2021	5.496.509	503.276	440.303	62.973
9	APLI	2021	257.705.820.867	54.293.191.641	47.733.434.977	6.559.756.664
10	ARKA	2021	248.711.040.715	57.120.964.606	54.152.816.187	2.968.148.419
11	ARNA	2021	792.572.481.446	682.451.252.832	616.007.579.661	66.443.673.171
12	ASII	2021	207.049	60.761	54.307	6.454
13	AUTO	2021	10.325.444	1.277.316	1.738.615	(461.299)
14	AVIA	2021	1.987.321.247.784	1.274.261.442.684	1.046.258.781.191	228.002.661.493
15	BAJA	2021	182.450.586.856	64.699.318.860	123.097.191.854	(58.397.872.994)
16	BELL	2021	175.851.128.883	117.301.913.909	83.272.080.518	34.029.833.391
17	BOBA	2021	85.359.485.586	5.879.521.591	6.316.102.673	(436.581.082)
18	BOLT	2021	724.520.031.146	210.521.928.081	133.349.315.210	77.172.612.871

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
19	BRAM	2021	164.950.905	52.585.639	34.252.493	18.333.146
20	BRPT	2021	5.677.120	281.651	237.196	44.455
21	BTON	2021	36.850.265.437	7.468.747.307	8.587.773.121	(1.119.025.814)
22	BUDI	2021	1.672.941	851.982	643.407	208.575
23	CAKK	2021	335.566.232.736	45.638.877.209	40.098.276.024	5.540.601.185
24	CAMP	2021	291.062.029.277	112.356.745.007	126.722.103.455	(14.365.358.448)
25	CBMF	2021	142.061.365.267	7.005.764.352	9.868.319.223	(2.862.554.871)
26	CCSI	2021	209.387.375	64.280.190	41.383.055	22.897.135
27	CEKA	2021	339.301.840.171	565.190.856.216	417.293.072.229	147.897.783.987
28	CLEO	2021	279.804.122.714	125.895.726.118	119.841.600.369	6.054.125.749
29	CMRY	2021	771.471	656.520	325.214	331.306
30	COCO	2021	96.836.164.235	94.235.811.605	67.725.320.270	26.510.491.335
31	CPIN	2021	19.730.991	1.794.358	1.976.986	(182.628)
32	CPRO	2021	4.629.261	533.278	532.512	766
33	DEPO	2021	591.008.428.173	6.943.112.530	7.567.787.249	(624.674.719)
34	DLTA	2021	134.328.633	110.119.370	136.617.614	(26.498.244)
35	DMND	2021	2.332.013	993.941	913.991	79.950
36	DPNS	2021	136.313.747.002	22.234.408.383	19.779.597.969	2.454.810.414
37	DRMA	2021	982.209.468.025	499.315.037.183	225.852.510.262	273.462.526.921

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
38	DVLA	2021	1.526.661.913	468.412.673	708.985.205	(240.572.532)
39	EKAD	2021	521.791.323.105	84.009.934.053	88.763.735.098	(4.753.801.045)
40	ENZO	2021	110.295.024.814	67.650.613.905	29.594.033.978	38.056.579.927
41	EPAC	2021	252.916.503.012	36.308.636.602	45.485.949.738	(9.177.313.136)
42	ERTX	2021	34.147.305	8.733.036	9.115.769	(382.733)
43	ESIP	2021	49.980.930.842	9.031.634.880	7.494.455.490	1.537.179.390
44	ESTI	2021	25.974.202	2.947.599	2.328.203	619.396
45	FASW	2021	9.047.228	2.194.629	1.381.958	812.671
46	FPNI	2021	65.864	18.617	13.344	5.273
47	GDYR	2021	69.585.299	12.012.902	11.666.094	346.808
48	GGRM	2021	30.651.791	2.773.872	2.556.127	217.745
49	GGRP	2021	792.483.403	2.905.299	17.320.068	(14.414.769)
50	GJTL	2021	10.128.855	3.952.000	4.231.937	(279.937)
51	GOOD	2021	415.316.586.323	673.799.210.882	558.135.955.482	115.663.255.400
52	HMSP	2021	11.767.323	2.896.599	4.101.514	(1.204.915)
53	HOKI	2021	538.793.353.944	282.957.139.963	246.120.155.060	36.836.984.903
54	HRTA	2021	177.577.682.546	1.308.715.772.278	1.127.818.200.435	180.897.571.843
55	ICBP	2021	84.068.991	6.834.281	5.746.755	1.087.526
56	IFII	2021	816.982.324.169	72.731.990.124	52.507.724.804	20.224.265.320

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
57	IGAR	2021	144.920.165.361	208.520.472.116	140.410.895.038	68.109.577.078
58	IKAN	2021	28.282.069.012	27.015.828.741	17.100.471.624	9.915.357.117
59	IMPC	2021	1.478.066.660.377	374.550.945.389	363.285.708.866	11.265.236.523
60	INCI	2021	210.520.576.438	143.304.402.192	102.204.835.357	41.099.566.835
61	INDF	2021	125.172.794	8.464.306	7.451.670	1.012.636
62	INDR	2021	505.222.660	115.380.711	78.700.499	36.680.212
63	INDS	2021	1.763.217.194.267	508.151.298.628	306.473.906.442	201.677.392.186
64	INKP	2021	4.276.317	1.410.361	1.297.782	112.579
65	INOV	2021	530.432.414	117.157.185	107.559.130	9.598.055
66	INRU	2021	420.763	4.519	1.562	2.957
67	INTP	2021	14.799.381	2.617.718	2.620.510	(2.792)
68	IPOL	2021	167.839.759	62.088.069	49.648.157	12.439.912
69	IPPE	2021	178.765.508	1.735.262	395.002	1.340.260
70	ISSP	2021	2.674.633	1.021.202	854.708	166.494
71	ITIC	2021	388.318.887.816	14.844.577.500	5.133.381.633	9.711.195.867
72	JPFA	2021	14.428.503	2.428.541	1.982.331	446.210
73	KAEF	2021	11.456.721.449	2.193.496.620	1.760.954.612	432.542.008
74	KDSI	2021	546.896.434.412	360.613.417.747	326.301.406.886	34.312.010.861
75	KEJU	2021	270.045.009.819	135.131.613.276	120.439.773.842	14.691.839.434

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
76	KICI	2021	50.225.020.954	20.474.051.212	17.206.717.391	3.267.333.821
77	KINO	2021	2.949.092.578.791	1.470.075.906.048	1.573.621.577.071	(103.545.671.023)
78	KLBF	2021	9.954.425.648.633	3.545.142.655.612	3.594.926.677.688	(49.784.022.076)
79	KMTR	2021	1.638.902.114.718	702.105.316.885	855.585.683.856	(153.480.366.971)
80	KPAS	2021	2.800.594	281.528	241.334	40.194
81	KRAS	2021	2.800.594	281.528	241.334	40.194
82	KUAS	2021	101.129.814.830	50.983.207.993	44.284.807.863	6.698.400.130
83	LABA	2021	34.392.332.260	2.620.082.552	8.833.170.869	(6.213.088.317)
84	LMSH	2021	59.765.586.463	20.643.093.878	14.200.610.089	6.442.483.789
85	LPIN	2021	199.822.811.366	30.767.626.906	28.593.707.294	2.173.919.612
86	MAIN	2021	2.773.161.827	505.103.864	401.138.597	103.965.267
87	MARK	2021	492.773.489.450	195.276.230.305	115.256.458.531	80.019.771.774
88	MASA	2021	295.541.639	122.912.868	85.155.778	37.757.090
89	MERK	2021	258.144.160	282.783.769	205.638.154	77.145.615
90	MLBI	2021	1.680.905	329.199	336.773	(7.574)
91	MLIA	2021	4.435.175.389	735.910.735	5.545.241.486	(4.809.330.751)
92	MOLI	2021	1.150.013.022	263.556.575	281.176.055	(17.619.480)
93	MYOR	2021	6.947.869.390.885	6.079.369.030.833	5.632.222.984.145	447.146.046.688
94	NASI	2021	24.691.888.106	10.611.063.089	9.447.884.533	1.163.178.556

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
95	NIKL	2021	28.216.824	84.989.352	56.414.346	28.575.006
96	NPGF	2021	173.080.650.945	141.899.723.091	135.682.026.567	6.217.696.524
97	OBMD	2021	30.219.434.173	24.458.920.997	29.809.011.221	(5.350.090.224)
98	PANI	2021	24.834.076	1.769.275	1.385.205	384.070
99	PBID	2021	1.188.054.068	330.152.106	272.665.091	57.487.015
100	PBRX	2021	105.129.736	147.889.150	148.673.027	(783.877)
101	PCAR	2021	44.658.145.469	40.414.389.641	37.014.909.551	3.399.480.090
102	PMMP	2021	39.570.596	40.663.338	24.162.283	16.501.055
103	PSGO	2021	2.778.004.263.458	282.107.317.323	139.916.512.561	142.190.804.762
104	PTSN	2021	103.258.452	32.120.499	15.871.813	16.248.686
105	PYFA	2021	479.790.669.695	100.991.214.208	60.333.861.345	40.657.352.863
106	ROTI	2021	1.282.057.210.341	386.527.573.728	410.268.924.995	(23.741.351.267)
107	SAMF	2021	349.200.100.008	503.573.717.455	567.180.483.049	(63.606.765.594)
108	SBMA	2021	195.030.805.303	24.137.279.894	18.631.948.511	5.505.331.383
109	SCCO	2021	2.946.467.926.902	271.314.196.718	261.207.981.066	10.106.215.652
110	SCPI	2021	448.276.841	225.623.097	460.825.847	(235.202.750)
111	SINI	2021	62.204.471.467	14.504.025.795	8.776.865.552	5.727.160.243
112	SKBM	2021	812.296.009.908	458.794.744.434	369.824.952.751	88.969.791.683
113	SKLT	2021	455.741.809.250	161.129.401.781	158.707.243.616	2.422.158.165

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
114	SLIS	2021	63.129.154.975	158.338.077.914	144.530.083.937	13.807.993.977
115	SMCB	2021	16.253.447	3.333.559	2.415.811	917.748
116	SMGR	2021	61.234.005	5.871.267	6.038.038	(166.771)
117	SMKL	2021	878.278.899.502	530.036.580.758	450.109.707.612	79.926.873.146
118	SMSM	2021	1.073.852	947.331	840.591	106.740
119	SOHO	2021	680.748	1.094.733	1.256.908	(162.175)
120	SPMA	2021	1.741.752.328.964	216.491.051.679	142.604.633.257	73.886.418.422
121	SRSN	2021	331.774.976	122.670.238	181.455.713	(58.785.475)
122	SSTM	2021	214.547.951.936	9.720.628.137	13.311.875.021	(3.591.246.884)
123	STAR	2021	1.234.221.751	369.906.105	111.232.230.781	(110.862.324.676)
124	STTP	2021	1.939.388.679.436	521.121.086.089	480.936.363.602	40.184.722.487
125	SULI	2021	63.382.385	3.500.354	1.644.233	1.856.121
126	TALF	2021	1.048.641.392.981	218.242.175.938	210.768.032.644	7.474.143.294
127	TAYS	2021	139.691.181.575	75.918.686.296	122.703.098.155	(46.784.411.859)
128	TBMS	2021	29.293.471	53.974.609	66.804.231	(12.829.622)
129	TFCO	2021	195.476.597	25.747.594	17.703.386	8.044.208
130	TKIM	2021	2.356.501	48.399	69.471	(21.072)
131	TOTO	2021	1.787.934.519.133	472.815.800.095	409.983.112.200	62.832.687.895
132	TPIA	2021	2.066.670	184.813	132.824	51.989

No	Kode	Tahun	PPEit (Total Aset Tdk Lancar Perusahaan)	RECit (Piutang Perusahaan)	REC-it (Piutang Perusahaan Sebelumnya)	Total Arect (Perubahan Piutang)
133	TRIS	2021	353.685.860.392	236.138.722.854	180.714.865.413	55.423.857.441
134	TRST	2021	2.814.588.302.672	756.059.838.974	559.026.167.881	197.033.671.093
135	TSPC	2021	3.405.341.058.881	1.180.258.737.299	1.258.223.041.968	(77.964.304.669)
136	UCID	2021	2.971.523	1.960.455	2.085.046	(124.591)
137	ULTJ	2021	2.562.035	686.952	656.244	30.708
138	UNIC	2021	57.230.118	39.101.646	37.280.789	1.820.857
139	UNVR	2021	11.426.324	4.638.139	5.413.354	(775.215)
140	VICI	2021	436.838.476.649	272.097.827.412	176.470.998.713	95.626.828.699
141	WIIM	2021	300.185.524.658	99.756.371.655	100.229.989.791	(473.618.136)
142	WMPP	2021	2.532.469.410.438	904.077.705.036	271.469.788.999	632.607.916.037
143	WMUU	2021	1.412.002.565.982	184.980.752.969	62.421.285.648	122.559.467.321
144	WOOD	2021	2.490.411.505.658	875.099.209.316	819.645.000.377	55.454.208.939
145	ZONE	2021	266.702.069.590	19.999.232.482	19.137.757.133	861.475.349

Lampiran 8 Pengukuran Manajemen Laba (Lanjutan)

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β 1	β 2	β 3
1	ADES	2021	(0,04)	0,0000010	0,27	0,66	23548,129	(0,42)	0,034
2	ADMG	2021	(0,00)	0,0000000049	0,18	0,59	23548,129	(0,42)	0,034
3	AGII	2021	(0,06)	0,00000014	0,08	0,86	23548,129	(0,42)	0,034
4	AISA	2021	0,05	0,00000050	0,12	0,66	23548,129	(0,42)	0,034
5	AKPI	2021	0,06	0,00000000038	0,18	0,77	23548,129	(0,42)	0,034
6	ALDO	2021	0,03	0,000000000010	0,37	0,52	23548,129	(0,42)	0,034
7	ALKA	2021	(0,12)	0,0000000024	3,41	0,03	23548,129	(0,42)	0,034
8	AMFG	2021	(0,09)	0,00000013	0,12	0,69	23548,129	(0,42)	0,034
9	APLI	2021	(0,06)	0,000000000025	0,23	0,63	23548,129	(0,42)	0,034
10	ARKA	2021	0,00	0,000000000022	(0,02)	0,55	23548,129	(0,42)	0,034
11	ARNA	2021	(0,01)	0,000000000005	0,17	0,40	23548,129	(0,42)	0,034
12	ASII	2021	(0,04)	0,00000030	0,17	0,61	23548,129	(0,42)	0,034
13	AUTO	2021	(0,02)	0,000000066	0,22	0,68	23548,129	(0,42)	0,034
14	AVIA	2021	0,04	0,0000000000017	0,18	0,34	23548,129	(0,42)	0,034
15	BAJA	2021	(0,05)	0,000000000013	0,22	0,24	23548,129	(0,42)	0,034
16	BELL	2021	(0,05)	0,000000000018	(0,20)	0,32	23548,129	(0,42)	0,034
17	BOBA	2021	0,19	0,000000000018	0,10	1,51	23548,129	(0,42)	0,034
18	BOLT	2021	0,04	0,0000000000089	0,35	0,65	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	ΔREV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β1	β2	β3
19	BRAM	2021	0,05	0,0000000038	0,35	0,63	23548,129	(0,42)	0,034
20	BRPT	2021	(0,01)	0,00000013	0,11	0,74	23548,129	(0,42)	0,034
21	BTON	2021	(0,01)	0,0000000000043	(0,00)	0,16	23548,129	(0,42)	0,034
22	BUDI	2021	(0,05)	0,00000034	0,22	0,56	23548,129	(0,42)	0,034
23	CAKK	2021	(0,04)	0,0000000000028	0,15	0,95	23548,129	(0,42)	0,034
24	CAMP	2021	(0,10)	0,00000000000092	0,06	0,27	23548,129	(0,42)	0,034
25	CBMF	2021	0,00	0,0000000000029	(0,15)	0,41	23548,129	(0,42)	0,034
26	CCSI	2021	0,16	0,0000000020	0,28	0,42	23548,129	(0,42)	0,034
27	CEKA	2021	0,18	0,0000000000006	(2,32)	0,22	23548,129	(0,42)	0,034
28	CLEO	2021	(0,09)	0,0000000000008	0,10	0,21	23548,129	(0,42)	0,034
29	CMRY	2021	0,06	0,00000092	2,06	0,71	23548,129	(0,42)	0,034
30	COCO	2021	0,13	0,0000000000038	0,20	0,37	23548,129	(0,42)	0,034
31	CPIN	2021	0,12	0,000000032	0,29	0,63	23548,129	(0,42)	0,034
32	CPRO	2021	0,33	0,00000016	0,07	0,73	23548,129	(0,42)	0,034
33	DEPO	2021	0,04	0,0000000000008	(0,09)	0,49	23548,129	(0,42)	0,034
34	DLTA	2021	(0,12)	0,00000000082	0,11	0,11	23548,129	(0,42)	0,034
35	DMND	2021	(0,04)	0,00000018	0,15	0,41	23548,129	(0,42)	0,034
36	DPNS	2021	0,07	0,0000000000032	0,16	0,43	23548,129	(0,42)	0,034
37	DRMA	2021	0,04	0,00000000000062	0,64	0,61	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β 1	β 2	β 3
38	DVLA	2021	(0,14)	0,00000000048	0,03	0,73	23548,129	(0,42)	0,034
39	EKAD	2021	0,06	0,0000000000092	(0,04)	0,48	23548,129	(0,42)	0,034
40	ENZO	2021	(0,12)	0,0000000000036	2,21	0,40	23548,129	(0,42)	0,034
41	EPAC	2021	(0,04)	0,0000000000027	(0,05)	0,69	23548,129	(0,42)	0,034
42	ERTX	2021	0,04	0,000000015	0,26	0,50	23548,129	(0,42)	0,034
43	ESIP	2021	0,02	0,000000000013	0,08	0,64	23548,129	(0,42)	0,034
44	ESTI	2021	(0,07)	0,000000018	0,12	0,48	23548,129	(0,42)	0,034
45	FASW	2021	0,04	0,000000087	0,35	0,79	23548,129	(0,42)	0,034
46	FPNI	2021	(0,20)	0,0000067	0,69	0,44	23548,129	(0,42)	0,034
47	GDYR	2021	(0,14)	0,0000000086	0,36	0,60	23548,129	(0,42)	0,034
48	GGRM	2021	0,00	0,000000013	0,13	0,39	23548,129	(0,42)	0,034
49	GGRP	2021	(0,00)	0,0000000010	0,11	0,77	23548,129	(0,42)	0,034
50	GJTL	2021	(0,01)	0,000000056	0,11	0,57	23548,129	(0,42)	0,034
51	GOOD	2021	(0,03)	0,0000000000015	0,16	0,06	23548,129	(0,42)	0,034
52	HMSP	2021	(0,06)	0,000000020	0,13	0,24	23548,129	(0,42)	0,034
53	HOKI	2021	(0,00)	0,0000000000011	(0,26)	0,59	23548,129	(0,42)	0,034
54	HRTA	2021	0,21	0,0000000000035	0,39	0,06	23548,129	(0,42)	0,034
55	ICBP	2021	(0,00)	0,000000010	0,10	0,81	23548,129	(0,42)	0,034
56	IFII	2021	(0,06)	0,0000000000009	0,03	0,76	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β 1	β 2	β 3
57	IGAR	2021	0,07	0,0000000000015	0,35	0,22	23548,129	(0,42)	0,034
58	IKAN	2021	(0,05)	0,0000000000075	0,20	0,21	23548,129	(0,42)	0,034
59	IMPC	2021	(0,13)	0,0000000000034	1,45	4,97	23548,129	(0,42)	0,034
60	INCI	2021	0,06	0,0000000000022	0,28	0,47	23548,129	(0,42)	0,034
61	INDF	2021	(0,02)	0,00000000061	0,11	0,77	23548,129	(0,42)	0,034
62	INDR	2021	(0,02)	-0,0000000013	0,39	0,66	23548,129	(0,42)	0,034
63	INDS	2021	(0,04)	0,0000000000035	0,36	0,62	23548,129	(0,42)	0,034
64	INKP	2021	(0,02)	0,00000012	0,06	0,50	23548,129	(0,42)	0,034
65	INOV	2021	0,01	0,0000000013	0,14	0,67	23548,129	(0,42)	0,034
66	INRU	2021	(0,02)	0,0000022	0,04	0,91	23548,129	(0,42)	0,034
67	INTP	2021	(0,03)	0,000000037	0,02	0,54	23548,129	(0,42)	0,034
68	IPOL	2021	0,03	0,0000000036	0,15	0,60	23548,129	(0,42)	0,034
69	IPPE	2021	0,10	0,0000000054	0,08	0,96	23548,129	(0,42)	0,034
70	ISSP	2021	0,10	0,00000016	0,26	0,44	23548,129	(0,42)	0,034
71	ITIC	2021	(0,05)	0,0000000000020	0,03	0,77	23548,129	(0,42)	0,034
72	JPFA	2021	0,06	0,000000039	0,30	0,56	23548,129	(0,42)	0,034
73	KAEF	2021	0,03	0,000000000057	0,16	0,65	23548,129	(0,42)	0,034
74	KDSI	2021	0,11	0,0000000000080	0,26	0,44	23548,129	(0,42)	0,034
75	KEJU	2021	0,07	0,0000000000015	0,12	0,40	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β 1	β 2	β 3
76	KICI	2021	0,21	0,00000000000064	0,23	0,32	23548,129	(0,42)	0,034
77	KINO	2021	(0,09)	0,00000000000019	(0,01)	0,56	23548,129	(0,42)	0,034
78	KLBF	2021	0,02	0,00000000000044	0,14	0,44	23548,129	(0,42)	0,034
79	KMTR	2021	0,10	0,00000000000020	0,68	0,32	23548,129	(0,42)	0,034
80	KPAS	2021	(0,02)	0,000000286833016	0,23	0,80	23548,129	(0,42)	0,034
81	KRAS	2021	(0,01)	0,000000029	0,23	0,80	23548,129	(0,42)	0,034
82	KUAS	2021	0,05	0,00000000000048	0,04	0,49	23548,129	(0,42)	0,034
83	LABA	2021	0,58	0,00000000000023	(0,10)	0,81	23548,129	(0,42)	0,034
84	LMSH	2021	0,06	0,00000000000070	0,30	0,42	23548,129	(0,42)	0,034
85	LPIN	2021	0,06	0,00000000000030	0,05	0,59	23548,129	(0,42)	0,034
86	MAIN	2021	0,07	0,00000000000021	0,46	0,59	23548,129	(0,42)	0,034
87	MARK	2021	0,08	0,00000000000014	0,87	0,68	23548,129	(0,42)	0,034
88	MASA	2021	(0,00)	0,00000000000021	0,31	0,63	23548,129	(0,42)	0,034
89	MERK	2021	(0,04)	0,00000000000011	0,44	0,28	23548,129	(0,42)	0,034
90	MLBI	2021	(0,38)	0,000000034	0,17	0,58	23548,129	(0,42)	0,034
91	MLIA	2021	(0,04)	0,00000000000017	0,12	0,77	23548,129	(0,42)	0,034
92	MOLI	2021	(0,02)	0,00000000000044	0,06	0,50	23548,129	(0,42)	0,034
93	MYOR	2021	0,01	0,000000000000051	0,17	0,35	23548,129	(0,42)	0,034
94	NASI	2021	0,30	0,00000000000046	0,22	1,14	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β_1	β_2	β_3
95	NIKL	2021	0,06	0,0000000076	0,50	0,21	23548,129	(0,42)	0,034
96	NPGF	2021	(0,05)	0,000000000031	0,05	0,54	23548,129	(0,42)	0,034
97	OBMD	2021	0,20	0,000000000014	0,10	0,43	23548,129	(0,42)	0,034
98	PANI	2021	(0,16)	0,000000010	1,04	0,25	23548,129	(0,42)	0,034
99	PBID	2021	0,11	0,00000000041	0,24	0,49	23548,129	(0,42)	0,034
100	PBRX	2021	0,03	-0,0000000014	0,01	0,15	23548,129	(0,42)	0,034
101	PCAR	2021	0,09	0,000000000010	1,12	0,43	23548,129	(0,42)	0,034
102	PMMP	2021	0,01	0,0000000040	0,02	0,16	23548,129	(0,42)	0,034
103	PSGO	2021	(0,05)	0,0000000000029	0,25	0,82	23548,129	(0,42)	0,034
104	PTSN	2021	(0,14)	0,0000000077	0,11	0,80	23548,129	(0,42)	0,034
105	PYFA	2021	(0,15)	0,0000000000044	1,54	2,10	23548,129	(0,42)	0,034
106	ROTI	2021	(0,08)	0,0000000000022	0,02	0,29	23548,129	(0,42)	0,034
107	SAMF	2021	0,15	0,0000000000075	0,33	0,26	23548,129	(0,42)	0,034
108	SBMA	2021	(0,01)	0,0000000000051	0,07	1,00	23548,129	(0,42)	0,034
109	SCCO	2021	0,02	0,0000000000027	0,11	0,79	23548,129	(0,42)	0,034
110	SCPI	2021	(0,08)	0,00000000063	(0,46)	0,28	23548,129	(0,42)	0,034
111	SINI	2021	(0,09)	0,0000000000065	0,69	0,40	23548,129	(0,42)	0,034
112	SKBM	2021	0,04	0,0000000000057	0,39	0,46	23548,129	(0,42)	0,034
113	SKLT	2021	(0,06)	0,0000000000013	0,13	0,59	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	Δ REV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β 1	β 2	β 3
114	SLIS	2021	0,03	0,0000000000026	0,10	0,16	23548,129	(0,42)	0,034
115	SMCB	2021	(0,04)	0,000000048	0,05	0,78	23548,129	(0,42)	0,034
116	SMGR	2021	(0,06)	0,000000013	(0,00)	0,78	23548,129	(0,42)	0,034
117	SMKL	2021	0,01	0,00000000000060	0,25	0,53	23548,129	(0,42)	0,034
118	SMSM	2021	0,07	0,000000030	0,28	0,32	23548,129	(0,42)	0,034
119	SOHO	2021	(0,02)	0,000000024	0,22	0,16	23548,129	(0,42)	0,034
120	SPMA	2021	(0,21)	0,00000000000043	0,28	0,75	23548,129	(0,42)	0,034
121	SRSN	2021	(0,05)	0,0000000011	0,02	0,37	23548,129	(0,42)	0,034
122	SSTM	2021	0,18	0,0000000000021	0,01	0,45	23548,129	(0,42)	0,034
123	STAR	2021	(0,22)	0,0000000000020	0,00	0,00	23548,129	(0,42)	0,034
124	STTP	2021	(0,00)	0,00000000000029	0,11	0,56	23548,129	(0,42)	0,034
125	SULI	2021	0,08	0,000000012	0,22	0,74	23548,129	(0,42)	0,034
126	TALF	2021	(0,00)	0,00000000000068	0,02	0,71	23548,129	(0,42)	0,034
127	TAYS	2021	0,11	0,00000000000035	0,03	0,50	23548,129	(0,42)	0,034
128	TBMS	2021	0,02	0,0000000064	1,72	0,19	23548,129	(0,42)	0,034
129	TFCO	2021	(0,02)	0,0000000031	0,21	0,62	23548,129	(0,42)	0,034
130	TKIM	2021	0,05	0,000000033	0,05	0,77	23548,129	(0,42)	0,034
131	TOTO	2021	0,02	0,00000000000032	0,07	0,58	23548,129	(0,42)	0,034
132	TPIA	2021	(0,02)	0,000000028	0,22	0,58	23548,129	(0,42)	0,034

No	Kode	Tahun	TACit/Ait-1 (Y)	1/Ait-1 (X1)	ΔREV/Ait-1 (X2)	PPEit/Ait-1 (X3)	β1	β2	β3
133	TRIS	2021	(0,07)	0,00000000000094	(0,04)	0,33	23548,129	(0,42)	0,034
134	TRST	2021	0,03	0,00000000000024	0,16	0,67	23548,129	(0,42)	0,034
135	TSPC	2021	0,02	0,00000000000011	0,03	0,37	23548,129	(0,42)	0,034
136	UCID	2021	(0,04)	0,00000013	0,09	0,39	23548,129	(0,42)	0,034
137	ULTJ	2021	(0,02)	0,00000014	0,09	0,35	23548,129	(0,42)	0,034
138	UNIC	2021	0,14	0,0000000041	0,19	0,24	23548,129	(0,42)	0,034
139	UNVR	2021	(0,10)	0,000000049	(0,17)	0,56	23548,129	(0,42)	0,034
140	VICI	2021	0,07	0,0000000000010	0,11	0,46	23548,129	(0,42)	0,034
141	WIIM	2021	(0,00)	0,00000000000062	0,46	0,19	23548,129	(0,42)	0,034
142	WMPP	2021	0,07	0,00000000000028	0,91	0,72	23548,129	(0,42)	0,034
143	WMUU	2021	0,03	0,00000000000071	1,37	1,00	23548,129	(0,42)	0,034
144	WOOD	2021	0,10	0,00000000000017	0,42	0,43	23548,129	(0,42)	0,034
145	ZONE	2021	(0,12)	0,00000000000018	0,24	0,47	23548,129	(0,42)	0,034

Lampiran 8 Pengukuran Manajemen Laba (Lanjutan)

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta_1^*(1/Ait-1)$	$\beta_2^*(AREV/Ait-1)$	$\beta_3^*(PPEit/Ait-1)$	$\beta_2^*(AREV/Ait-1 - AREC/Ait-1)$	NDAit	Y (Manajemen Laba)
1	ADES	2021	0,05	0,23	0,02	(0,11)	0,02	(0,10)	(0,05)	0,00
2	ADMG	2021	-0,02	0,21	0,00	(0,08)	0,02	(0,09)	(0,07)	0,06
3	AGII	2021	0,01	0,07	0,00	(0,03)	0,03	(0,03)	0,00	(0,06)
4	AISA	2021	-0,02	0,14	0,01	(0,05)	0,02	(0,06)	(0,02)	0,07
5	AKPI	2021	0,06	0,12	0,00	(0,08)	0,03	(0,05)	(0,03)	0,09
6	ALDO	2021	0,03	0,34	0,00	(0,15)	0,02	(0,14)	(0,12)	0,15
7	ALKA	2021	0,04	3,37	0,00	(1,43)	0,00	(1,41)	(1,41)	1,29
8	AMFG	2021	0,01	0,12	0,00	(0,05)	0,02	(0,05)	(0,02)	(0,07)
9	APLI	2021	0,02	0,22	0,00	(0,10)	0,02	(0,09)	(0,07)	0,01
10	ARKA	2021	0,01	(0,03)	0,00	0,01	0,02	0,01	0,03	(0,03)
11	ARNA	2021	0,03	0,14	0,00	(0,07)	0,01	(0,06)	(0,05)	0,03
12	ASII	2021	0,02	0,15	0,07	(0,07)	0,02	(0,06)	0,03	(0,06)
13	AUTO	2021	-0,03	0,25	0,00	(0,09)	0,02	(0,10)	(0,08)	0,06
14	AVIA	2021	0,04	0,14	0,00	(0,08)	0,01	(0,06)	(0,05)	0,08
15	BAJA	2021	-0,08	0,30	0,00	(0,09)	0,01	(0,13)	(0,12)	0,06
16	BELL	2021	0,06	(0,26)	0,00	0,08	0,01	0,11	0,12	(0,17)
17	BOBA	2021	-0,01	0,11	0,00	(0,04)	0,05	(0,05)	0,01	0,19
18	BOLT	2021	0,07	0,28	0,00	(0,15)	0,02	(0,12)	(0,10)	0,14

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/Ait-1)$	$\beta 2^*AREV/Ait-1$	$\beta 3^*(PPEit/Ait-1)$	$\beta 2^*(AREV/Ait-1 - AREC/Ait-1)$	NDait	Y (Manajemen Laba)
19	BRAM	2021	0,07	0,28	0,00	(0,15)	0,02	(0,12)	(0,09)	0,14
20	BRPT	2021	0,01	0,10	0,00	(0,04)	0,03	(0,04)	(0,01)	0,00
21	BTON	2021	0,00	0,00	0,00	0,00	0,01	(0,00)	0,00	(0,01)
22	BUDI	2021	0,07	0,15	0,01	(0,09)	0,02	(0,06)	(0,04)	(0,01)
23	CAKK	2021	0,02	0,13	0,00	(0,06)	0,03	(0,06)	(0,02)	(0,01)
24	CAMP	2021	-0,01	0,07	0,00	(0,02)	0,01	(0,03)	(0,02)	(0,08)
25	CBMF	2021	-0,01	(0,14)	0,00	0,06	0,01	0,06	0,07	(0,07)
26	CCSI	2021	0,05	0,24	0,00	(0,12)	0,01	(0,10)	(0,08)	0,25
27	CEKA	2021	0,09	(2,41)	0,00	0,97	0,01	1,01	1,02	(0,84)
28	CLEO	2021	0,00	0,10	0,00	(0,04)	0,01	(0,04)	(0,03)	(0,06)
29	CMRY	2021	0,30	1,75	0,02	(0,86)	0,02	(0,74)	(0,69)	0,75
30	COCO	2021	0,10	0,10	0,00	(0,09)	0,01	(0,04)	(0,03)	0,16
31	CPIN	2021	-0,01	0,30	0,00	(0,12)	0,02	(0,13)	(0,10)	0,22
32	CPRO	2021	0,00	0,07	0,00	(0,03)	0,02	(0,03)	(0,00)	0,34
33	DEPO	2021	0,00	(0,09)	0,00	0,04	0,02	0,04	0,06	(0,01)
34	DLTA	2021	-0,02	0,13	0,00	(0,05)	0,00	(0,06)	(0,05)	(0,07)
35	DMND	2021	0,01	0,14	0,00	(0,06)	0,01	(0,06)	(0,04)	0,00
36	DPNS	2021	0,01	0,15	0,00	(0,07)	0,01	(0,06)	(0,05)	0,12
37	DRMA	2021	0,17	0,47	0,00	(0,27)	0,02	(0,20)	(0,18)	0,22

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/Ait-1)$	$\beta 2^*AREV/Ait-1$	$\beta 3^*(PPEit/Ait-1)$	$\beta 2^*(AREV/Ait-1 - AREC/Ait-1)$	NDait	Y (Manajemen Laba)
38	DVLA	2021	-0,12	0,15	0,00	(0,01)	0,02	(0,06)	(0,04)	(0,10)
39	EKAD	2021	0,00	(0,03)	0,00	0,02	0,02	0,01	0,03	0,03
40	ENZO	2021	0,14	2,07	0,00	(0,93)	0,01	(0,87)	(0,86)	0,74
41	EPAC	2021	-0,02	(0,02)	0,00	0,02	0,02	0,01	0,03	(0,07)
42	ERTX	2021	-0,01	0,27	0,00	(0,11)	0,02	(0,11)	(0,10)	0,13
43	ESIP	2021	0,02	0,06	0,00	(0,04)	0,02	(0,03)	(0,01)	0,02
44	ESTI	2021	0,01	0,11	0,00	(0,05)	0,02	(0,05)	(0,03)	(0,04)
45	FASW	2021	0,07	0,28	0,00	(0,15)	0,03	(0,12)	(0,09)	0,13
46	FPNI	2021	0,04	0,65	0,16	(0,29)	0,01	(0,27)	(0,10)	(0,09)
47	GDYR	2021	0,00	0,36	0,00	(0,15)	0,02	(0,15)	(0,13)	(0,01)
48	GGRM	2021	0,00	0,13	0,00	(0,06)	0,01	(0,05)	(0,04)	0,04
49	GGRP	2021	-0,01	0,12	0,00	(0,04)	0,03	(0,05)	(0,02)	0,02
50	GJTL	2021	-0,02	0,12	0,00	(0,05)	0,02	(0,05)	(0,03)	0,02
51	GOOD	2021	0,02	0,14	0,00	(0,07)	0,00	(0,06)	(0,06)	0,03
52	HMSP	2021	-0,02	0,15	0,00	(0,05)	0,01	(0,06)	(0,06)	(0,01)
53	HOKI	2021	0,04	(0,30)	0,00	0,11	0,02	0,13	0,15	(0,15)
54	HRTA	2021	0,06	0,32	0,00	(0,16)	0,00	(0,14)	(0,13)	0,34
55	ICBP	2021	0,01	0,09	0,00	(0,04)	0,03	(0,04)	(0,01)	0,01
56	IFII	2021	0,02	0,01	0,00	(0,01)	0,03	(0,00)	0,02	(0,08)

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/Ait-1)$	$\beta 2^*AREV/Ait-1$	$\beta 3^*(PPEit/Ait-1)$	$\beta 2^*(AREV/Ait-1 - AREC/Ait-1)$	NDait	Y (Manajemen Laba)
57	IGAR	2021	0,10	0,24	0,00	(0,15)	0,01	(0,10)	(0,10)	0,16
58	IKAN	2021	0,07	0,13	0,00	(0,08)	0,01	(0,05)	(0,05)	(0,00)
59	IMPC	2021	0,04	1,41	0,00	(0,61)	0,17	(0,59)	(0,42)	0,29
60	INCI	2021	0,09	0,19	0,00	(0,12)	0,02	(0,08)	(0,06)	0,12
61	INDF	2021	0,01	0,10	0,00	(0,05)	0,03	(0,04)	(0,02)	(0,00)
62	INDR	2021	0,05	0,34	0,00	(0,16)	0,02	(0,14)	(0,12)	0,10
63	INDS	2021	0,07	0,29	0,00	(0,15)	0,02	(0,12)	(0,10)	0,06
64	INKP	2021	0,01	0,05	0,00	(0,03)	0,02	(0,02)	(0,00)	(0,02)
65	INOV	2021	0,01	0,13	0,00	(0,06)	0,02	(0,06)	(0,03)	0,04
66	INRU	2021	0,01	0,04	0,05	(0,02)	0,03	(0,02)	0,07	(0,09)
67	INTP	2021	0,00	0,02	0,00	(0,01)	0,02	(0,01)	0,01	(0,04)
68	IPOL	2021	0,04	0,10	0,00	(0,06)	0,02	(0,04)	(0,02)	0,05
69	IPPE	2021	0,01	0,07	0,00	(0,03)	0,03	(0,03)	0,00	0,09
70	ISSP	2021	0,03	0,24	0,00	(0,11)	0,01	(0,10)	(0,08)	0,18
71	ITIC	2021	0,02	0,01	0,00	(0,01)	0,03	(0,00)	0,02	(0,08)
72	JPFA	2021	0,02	0,29	0,00	(0,13)	0,02	(0,12)	(0,10)	0,16
73	KAEF	2021	0,02	0,14	0,00	(0,07)	0,02	(0,06)	(0,04)	0,06
74	KDSI	2021	0,03	0,23	0,00	(0,11)	0,01	(0,10)	(0,08)	0,19
75	KEJU	2021	0,02	0,10	0,00	(0,05)	0,01	(0,04)	(0,03)	0,10

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/\text{Ait}-1)$	$\beta 2^*\text{AREV}/\text{Ait}-1)$	$\beta 3^*(\text{PPEit}/\text{Ait}-1)$	$\beta 2^*(\text{AREV}/\text{Ait}-1 - \text{AREC}/\text{Ait}-1)$	NDait	Y (Manajemen Laba)
76	KICI	2021	0,02	0,21	0,00	(0,10)	0,01	(0,09)	(0,08)	0,28
77	KINO	2021	-0,02	0,01	0,00	0,00	0,02	(0,00)	0,01	(0,11)
78	KLBF	2021	0,00	0,14	0,00	(0,06)	0,01	(0,06)	(0,04)	0,06
79	KMTR	2021	-0,03	0,71	0,00	(0,29)	0,01	(0,30)	(0,29)	0,39
80	KPAS	2021	0,01	0,22	0,01	(0,10)	0,03	(0,09)	(0,06)	0,04
81	KRAS	2021	0,01	0,22	0,01	(0,10)	0,03	(0,09)	(0,06)	0,04
82	KUAS	2021	0,03	0,01	0,00	(0,02)	0,02	(0,00)	0,01	0,04
83	LABA	2021	-0,15	0,04	0,00	0,04	0,03	(0,02)	0,01	0,58
84	LMSH	2021	0,04	0,26	0,00	(0,13)	0,01	(0,11)	(0,10)	0,15
85	LPIN	2021	0,01	0,05	0,00	(0,02)	0,02	(0,02)	0,00	0,06
86	MAIN	2021	0,02	0,43	0,00	(0,19)	0,02	(0,18)	(0,16)	0,23
87	MARK	2021	0,11	0,76	0,00	(0,37)	0,02	(0,32)	(0,30)	0,38
88	MASA	2021	0,08	0,23	0,00	(0,13)	0,02	(0,10)	(0,07)	0,07
89	MERK	2021	0,08	0,36	0,00	(0,18)	0,01	(0,15)	(0,14)	0,10
90	MLBI	2021	0,00	0,17	0,01	(0,07)	0,02	(0,07)	(0,04)	(0,33)
91	MLIA	2021	-0,84	0,96	0,00	(0,05)	0,03	(0,40)	(0,38)	0,34
92	MOLI	2021	-0,01	0,07	0,00	(0,03)	0,02	(0,03)	(0,01)	(0,01)
93	MYOR	2021	0,02	0,15	0,00	(0,07)	0,01	(0,06)	(0,05)	0,06
94	NASI	2021	0,05	0,16	0,00	(0,09)	0,04	(0,07)	(0,03)	0,33

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/\text{Ait-1})$	$\beta 2^*(\text{AREV}/\text{Ait-1})$	$\beta 3^*(\text{PPEit}/\text{Ait-1})$	$\beta 2^*(\text{AREV}/\text{Ait-1} - \text{AREC}/\text{Ait-1})$	NDait	Y (Manajemen Laba)
95	NIKL	2021	0,22	0,28	0,00	(0,21)	0,01	(0,12)	(0,11)	0,17
96	NPGF	2021	0,02	0,03	0,00	(0,02)	0,02	(0,01)	0,00	(0,06)
97	OBMD	2021	-0,08	0,17	0,00	(0,04)	0,01	(0,07)	(0,06)	0,26
98	PANI	2021	0,00	1,04	0,00	(0,44)	0,01	(0,44)	(0,43)	0,26
99	PBID	2021	0,02	0,21	0,00	(0,10)	0,02	(0,09)	(0,07)	0,18
100	PBRX	2021	0,00	0,01	0,00	(0,00)	0,01	(0,00)	0,00	0,03
101	PCAR	2021	0,03	1,08	0,00	(0,47)	0,01	(0,45)	(0,44)	0,53
102	PMMP	2021	0,07	(0,05)	0,00	(0,01)	0,01	0,02	0,02	(0,01)
103	PSGO	2021	0,04	0,20	0,00	(0,10)	0,03	(0,09)	(0,06)	0,01
104	PTSN	2021	0,13	(0,01)	0,00	(0,05)	0,03	0,00	0,03	(0,17)
105	PYFA	2021	0,18	1,37	0,00	(0,65)	0,07	(0,57)	(0,50)	0,35
106	ROTI	2021	-0,01	0,02	0,00	(0,01)	0,01	(0,01)	0,00	(0,08)
107	SAMF	2021	-0,05	0,38	0,00	(0,14)	0,01	(0,16)	(0,15)	0,30
108	SBMA	2021	0,03	0,04	0,00	(0,03)	0,03	(0,02)	0,02	(0,03)
109	SCCO	2021	0,00	0,10	0,00	(0,04)	0,03	(0,04)	(0,02)	0,04
110	SCPI	2021	-0,15	(0,31)	0,00	0,19	0,01	0,13	0,14	(0,22)
111	SINI	2021	0,04	0,65	0,00	(0,29)	0,01	(0,27)	(0,26)	0,17
112	SKBM	2021	0,05	0,34	0,00	(0,16)	0,02	(0,14)	(0,13)	0,17
113	SKLT	2021	0,00	0,13	0,00	(0,06)	0,02	(0,05)	(0,03)	(0,02)

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/Ait-1)$	$\beta 2^*AREV/Ait-1$	$\beta 3^*(PPEit/Ait-1)$	$\beta 2^*(AREV/Ait-1 - AREC/Ait-1)$	NDait	Y (Manajemen Laba)
114	SLIS	2021	0,04	0,06	0,00	(0,04)	0,01	(0,02)	(0,02)	0,05
115	SMCB	2021	0,04	0,01	0,00	(0,02)	0,03	(0,00)	0,02	(0,06)
116	SMGR	2021	0,00	(0,00)	0,00	0,00	0,03	0,00	0,03	(0,09)
117	SMKL	2021	0,05	0,20	0,00	(0,11)	0,02	(0,09)	(0,07)	0,08
118	SMSM	2021	0,03	0,24	0,01	(0,12)	0,01	(0,10)	(0,08)	0,16
119	SOHO	2021	-0,04	0,26	0,01	(0,09)	0,01	(0,11)	(0,10)	0,08
120	SPMA	2021	0,03	0,25	0,00	(0,12)	0,03	(0,10)	(0,08)	(0,14)
121	SRSN	2021	-0,06	0,08	0,00	(0,01)	0,01	(0,04)	(0,02)	(0,03)
122	SSTM	2021	-0,01	0,02	0,00	(0,01)	0,02	(0,01)	0,01	0,18
123	STAR	2021	-0,22	0,22	0,00	(0,00)	0,00	(0,09)	(0,09)	(0,13)
124	STTP	2021	0,01	0,10	0,00	(0,05)	0,02	(0,04)	(0,02)	0,02
125	SULI	2021	0,02	0,20	0,00	(0,09)	0,03	(0,08)	(0,06)	0,14
126	TALF	2021	0,01	0,01	0,00	(0,01)	0,02	(0,01)	0,02	(0,02)
127	TAYS	2021	-0,17	0,19	0,00	(0,01)	0,02	(0,08)	(0,06)	0,17
128	TBMS	2021	-0,08	1,80	0,00	(0,72)	0,01	(0,76)	(0,75)	0,77
129	TFCO	2021	0,03	0,18	0,00	(0,09)	0,02	(0,08)	(0,05)	0,03
130	TKIM	2021	-0,01	0,06	0,01	(0,02)	0,03	(0,02)	0,01	0,04
131	TOTO	2021	0,02	0,05	0,00	(0,03)	0,02	(0,02)	(0,00)	0,02
132	TPIA	2021	0,01	0,20	0,01	(0,09)	0,02	(0,08)	(0,06)	0,04

No	Kode	Tahun	(AREC/Ait-1)	Total (AREV/Ait-1) - (AREC/Ait-1)	$\beta 1^*(1/Ait-1)$	$\beta 2^*AREV/Ait-1$	$\beta 3^*(PPEit/Ait-1)$	$\beta 2^*(AREV/Ait-1 - AREC/Ait-1)$	NDait	Y (Manajemen Laba)
133	TRIS	2021	0,05	(0,09)	0,00	0,02	0,01	0,04	0,05	(0,12)
134	TRST	2021	0,05	0,11	0,00	(0,07)	0,02	(0,05)	(0,02)	0,05
135	TSPC	2021	-0,01	0,04	0,00	(0,01)	0,01	(0,02)	(0,00)	0,02
136	UCID	2021	-0,02	0,11	0,00	(0,04)	0,01	(0,04)	(0,03)	(0,01)
137	ULTJ	2021	0,00	0,08	0,00	(0,04)	0,01	(0,04)	(0,02)	0,00
138	UNIC	2021	0,01	0,18	0,00	(0,08)	0,01	(0,08)	(0,07)	0,21
139	UNVR	2021	-0,04	(0,13)	0,00	0,07	0,02	0,05	0,07	(0,18)
140	VICI	2021	0,10	0,01	0,00	(0,05)	0,02	(0,00)	0,01	0,06
141	WIIM	2021	0,00	0,46	0,00	(0,19)	0,01	(0,19)	(0,19)	0,18
142	WMPP	2021	0,18	0,73	0,00	(0,38)	0,02	(0,31)	(0,28)	0,35
143	WMUU	2021	0,09	1,28	0,00	(0,58)	0,03	(0,54)	(0,51)	0,54
144	WOOD	2021	0,01	0,42	0,00	(0,18)	0,01	(0,17)	(0,16)	0,26
145	ZONE	2021	0,00	0,24	0,00	(0,10)	0,02	(0,10)	(0,09)	(0,04)

Lampiran 9 Hasil Data Smart PLS 4

DATA PENGOLAHAN MENGGUNAKAN PLS

1. Statistik Deskriptif

Descriptive Statistics

	N	Min	Max	Mean	Std. Deviation
Kualitas Audit (X1)	145	0,000	1,000	0,359	0,4800
Profitabilitas (X2)	145	0,001	0,364	0,078	0,0730
Kepemilikan Manajerial (Z1)	145	0,000	0,894	0,116	0,2130
Kepemilikan Manajerial (Z1)	145	0,000	0,997	0,637	0,2720
Manajemen Laba (Y)	145	-0,842	1,294	0,086	0,2160

2. Uji Variance Inflation Factor (VIF)

Variance Inflation Factor (VIF)

	VIF
Kualitas Audit	1,000
Profitabilitas	1,000
Manajemen Laba	1,000
Kepemilikan Manajerial x Kualitas Audit	1,000
Kepemilikan Institusional x Kualitas Audit	1,000
Kemilikan Manajerial x Profitabilitas	1,000
Kepemilikan Institusional x Profitabilitas	1,000

3. Uji Koefisien Determinasi (R²)

Uji Koefisien Determinasi (R-Square)

	R Square	Adjusted R Square
Manajemen Laba (Y)	0,097	0,044

4. Uji Effect Size (f^2)

Uji Effect Size (F-Square)

	(F-Square)
Kualitas Audit (X1) -> Y (Manajemen Laba)	0,013
Profitabilitas (X2) -> Y (Manajemen Laba)	0,048
Kepemilikan Manajerial (Z1) x Kualitas Audit (X1) -> Y (Manajemen Laba)	0,005
Kepemilikan Institusional (Z2) x Kualitas Audit (X1) -> Y (Manajemen Laba)	0,004
Kepemilikan Manajerial (Z1) x Profitabilitas (X2) -> Y (Manajemen Laba)	0,002
Kepemilikan Institusional (Z2) x Profitabilitas (X2) -> Y (Manajemen Laba)	0,000

5. Pengujian Hipotesis

P-Value

	Path Coefficients	P Value	Hasil
Kualitas Audit (X1) -> Y (Manajemen Laba)	-0,241	0,197	Ditolak
Profitabilitas (X2) -> Y (Manajemen Laba)	0,217	0,020	Diterima
Kepemilikan Manajerial (Z1) x Kualitas Audit (X1) -> Y (Manajemen Laba)	0,232	0,485	Ditolak
Kepemilikan Institusional (Z2) x Kualitas Audit (X1) -> Y (Manajemen Laba)	-0,195	0,382	Ditolak
Kepemilikan Manajerial (Z1) x Profitabilitas (X2) -> Y (Manajemen Laba)	0,070	0,643	Ditolak
Kepemilikan Institusional (Z2) x Profitabilitas (X2) -> Y (Manajemen Laba)	0,032	0,852	Ditolak