

Lampiran 1
Hasil Perhitungan Komposisi Dewan Komisaris

No	Nama perusahaan	Kode Emiten	Tahun	Jumlah Komisaris Independen	Jumlah Dewan Komisaris	DK	DK (%)
1	Bank Bumiputra Indonesia Tbk	BABP	2009	4	5	0.80	80
2	Bank Capital Indonesia Tbk	BACA	2009	3	4	0.75	75
3	Bank ekonomi Raharja Tbk	BAEK	2009	3	4	0.75	75
4	Bank Central Asia Tbk	BBCA	2009	3	5	0.60	60
5	Bank Bukopin Tbk	BBKP	2009	3	6	0.50	50
6	Bank Negara Indonesia Tbk	BBNI	2009	4	7	0.57	57
7	Bank Rakyat Indonesia Tbk	BBRI	2009	4	7	0.57	57
8	Bank Danamon Tbk	BDMN	2009	2	5	0.40	40
9	Bank Eksekutif Internasional Tbk	BEKS	2009	2	3	0.67	67
10	Bank Kawasan Tbk	BKSW	2009	3	3	1.00	100
11	Bank Mandiri Tbk	BMRI	2009	4	6	0.67	67
12	Bank Niaga Tbk	BNGA	2009	3	6	0.50	50
13	Bank Internasional Indonesia Tbk	BNII	2009	3	5	0.60	60
14	Bank Swada Tbk	BSWD	2009	3	6	0.50	50
15	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2009	3	6	0.50	50
16	Bank Artha Graha Internasional Tbk	INPC	2009	3	6	0.50	50
17	Bank Windu Kentjana Internasional Tbk	MCOR	2009	2	4	0.50	50
18	Bank Nisp Tbk	NISP	2009	4	5	0.80	80
19	Bank Mega Tbk	MEGA	2009	2	3	0.67	67
20	Bank Panin Indonesia Tbk	PNBN	2009	2	4	0.50	50
21	Bank Bumiputra Indonesia Tbk	BABP	2010	4	5	0.80	80
22	Bank Capital Indonesia Tbk	BACA	2010	2	3	0.67	67
23	Bank ekonomi Raharja Tbk	BAEK	2010	3	4	0.75	75
24	Bank Central Asia Tbk	BBCA	2010	3	5	0.60	60
25	Bank Bukopin Tbk	BBKP	2010	3	6	0.50	50
26	Bank Negara Indonesia Tbk	BBNI	2010	4	7	0.57	57
27	Bank Rakyat Indonesia Tbk	BBRI	2010	4	7	0.57	57
28	Bank Danamon Tbk	BDMN	2010	4	7	0.57	57
29	Bank Eksekutif Internasional Tbk	BEKS	2010	1	2	0.50	50
30	Bank Kawasan Tbk	BKSW	2010	3	3	1.00	100
31	Bank Mandiri Tbk	BMRI	2010	3	6	0.50	50
32	Bank Niaga Tbk	BNGA	2010	3	6	0.50	50
33	Bank Internasional Indonesia Tbk	BNII	2010	4	7	0.57	57
34	Bank Swada Tbk	BSWD	2010	3	5	0.60	60
35	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2010	3	6	0.50	50
36	Bank Artha Graha Internasional Tbk	INPC	2010	3	6	0.50	50
37	Bank Windu Kentjana Internasional Tbk	MCOR	2010	2	4	0.50	50
38	Bank Nisp Tbk	NISP	2010	4	8	0.50	50
39	Bank Mega Tbk	MEGA	2010	2	4	0.50	50
40	Bank Panin Indonesia Tbk	PNBN	2010	2	4	0.50	50

Lampiran 1							
Hasil Perhitungan Komposisi Dewan Komisaris							
No	Nama perusahaan	Kode Emiten	Tahun	Jumlah Komisaris Independen	Jumlah Dewan Komisaris	DK	DK (%)
41	Bank Bumiputra Indonesia Tbk	BABP	2011	4	5	0.80	80
42	Bank Capital Indonesia Tbk	BACA	2011	2	3	0.67	67
43	Bank ekonomi Raharja Tbk	BAEK	2011	3	4	0.75	75
44	Bank Central Asia Tbk	BBCA	2011	3	5	0.60	60
45	Bank Bukopin Tbk	BBKP	2011	4	7	0.57	57
46	Bank Negara Indonesia Tbk	BBNI	2011	4	7	0.57	57
47	Bank Rakyat Indonesia Tbk	BBRI	2011	4	7	0.57	57
48	Bank Danamon Tbk	BDMN	2011	4	8	0.50	50
49	Bank Eksekutif Internasional Tbk	BEKS	2011	2	3	0.67	67
50	Bank Kawasan Tbk	BKSW	2011	3	6	0.50	50
51	Bank Mandiri Tbk	BMRI	2011	4	7	0.57	57
52	Bank Niaga Tbk	BNGA	2011	4	8	0.50	50
53	Bank Internasional Indonesia Tbk	BNII	2011	4	7	0.57	57
54	Bank Swada Tbk	BSWD	2011	3	4	0.75	75
55	Bank Tabungan Pensiunan Nasional Tb	BTPN	2011	3	6	0.50	50
56	Bank Artha Graha Internasional Tbk	INPC	2011	3	6	0.50	50
57	Bank Windu Kentjana International Tbk	MCOR	2011	1	3	0.33	33
58	Bank Nisp Tbk	NISP	2011	4	7	0.57	57
59	Bank Mega Tbk	MEGA	2011	2	3	0.67	67
60	Bank Panin Indonesia Tbk	PNBN	2011	2	4	0.50	50
61	Bank Bumiputra Indonesia Tbk	BABP	2012	4	4	1.00	100
62	Bank Capital Indonesia Tbk	BACA	2012	2	3	0.67	67
63	Bank ekonomi Raharja Tbk	BAEK	2012	3	4	0.75	75
64	Bank Central Asia Tbk	BBCA	2012	3	5	0.60	60
65	Bank Bukopin Tbk	BBKP	2012	2	5	0.40	40
66	Bank Negara Indonesia Tbk	BBNI	2012	4	8	0.50	50
67	Bank Rakyat Indonesia Tbk	BBRI	2012	4	8	0.50	50
68	Bank Danamon Tbk	BDMN	2012	4	8	0.50	50
69	Bank Eksekutif Internasional Tbk	BEKS	2012	3	4	0.75	75
70	Bank Kawasan Tbk	BKSW	2012	3	6	0.50	50
71	Bank Mandiri Tbk	BMRI	2012	4	7	0.57	57
72	Bank Niaga Tbk	BNGA	2012	3	4	0.75	75
73	Bank Internasional Indonesia Tbk	BNII	2012	4	7	0.57	57
74	Bank Swada Tbk	BSWD	2012	3	4	0.75	75
75	Bank Tabungan Pensiunan Nasional Tb	BTPN	2012	3	6	0.50	50
76	Bank Artha Graha Internasional Tbk	INPC	2012	3	5	0.60	60
77	Bank Windu Kentjana International Tbk	MCOR	2012	2	4	0.50	50
78	Bank Nisp Tbk	NISP	2012	4	9	0.44	44
79	Bank Mega Tbk	MEGA	2012	2	3	0.67	67
80	Bank Panin Indonesia Tbk	PNBN	2012	2	4	0.50	50

Lampiran 2
Hasil Perhitungan Komite Audit

No	Nama Perusahaan	Kode Emiten	Tahun	Jumlah komite Audit yang mempunyai latar belakang	Jumlah Komite Audit	KA (%)
1	Bank Bumiputra Indonesia Tbk	BABP	2009	4	4	100
2	Bank Capital Indonesia Tbk	BACA	2009	4	4	100
3	Bank ekonomi Raharja Tbk	BAEK	2009	4	5	80
4	Bank Central Asia Tbk	BBCA	2009	4	4	100
5	Bank Bukopin Tbk	BBKP	2009	3	3	100
6	Bank Negara Indonesia Tbk	BBNI	2009	2	3	67
7	Bank Rakyat Indonesia Tbk	BBRI	2009	5	5	100
8	Bank Danamon Tbk	BDMN	2009	3	3	100
9	Bank Eksekutif Internasional Tbk	BEKS	2009	3	3	100
10	Bank Kawasan Tbk	BKSW	2009	3	3	100
11	Bank Mandiri Tbk	BMRI	2009	4	4	100
12	Bank Niaga Tbk	BNGA	2009	7	7	100
13	Bank Internasional Indonesia Tbk	BNII	2009	4	4	100
14	Bank Swada Tbk	BSWD	2009	5	5	100
15	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2009	5	5	100
16	Bank Artha Graha Internasional Tbk	INPC	2009	4	4	100
17	Bank Windu Kentjana International Tbk	MCOR	2009	3	3	100
18	Bank Nisp Tbk	NISP	2009	4	4	100
19	Bank Mega Tbk	MEGA	2009	1	3	33
20	Bank Panin Indonesia Tbk	PNBN	2009	3	3	100
21	Bank Bumiputra Indonesia Tbk	BABP	2010	4	4	100
22	Bank Capital Indonesia Tbk	BACA	2010	3	3	100
23	Bank ekonomi Raharja Tbk	BAEK	2010	3	4	75
24	Bank Central Asia Tbk	BBCA	2010	4	4	100
25	Bank Bukopin Tbk	BBKP	2010	3	3	100
26	Bank Negara Indonesia Tbk	BBNI	2010	4	4	100
27	Bank Rakyat Indonesia Tbk	BBRI	2010	6	6	100
28	Bank Danamon Tbk	BDMN	2010	5	6	83
29	Bank Eksekutif Internasional Tbk	BEKS	2010	3	3	100
30	Bank Kawasan Tbk	BKSW	2010	2	2	100
31	Bank Mandiri Tbk	BMRI	2010	5	5	100
32	Bank Niaga Tbk	BNGA	2010	6	6	100
33	Bank Internasional Indonesia Tbk	BNII	2010	4	4	100
34	Bank Swada Tbk	BSWD	2010	3	3	100
35	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2010	5	5	100
36	Bank Artha Graha Internasional Tbk	INPC	2010	4	4	100
37	Bank Windu Kentjana International Tbk	MCOR	2010	3	3	100
38	Bank Nisp Tbk	NISP	2010	4	4	100
39	Bank Mega Tbk	MEGA	2010	2	3	67
40	Bank Panin Indonesia Tbk	PNBN	2010	4	4	100

Lampiran 2						
Hasil Perhitungan Komite Audit						
No	Nama Perusahaan	Kode Emiten	Tahun	Jumlah komite Audit	Jumlah Komite Audit	KA (%)
41	Bank Bumiputra Indonesia Tbk	BABP	2011	3	3	100
42	Bank Capital Indonesia Tbk	BACA	2011	3	3	100
43	Bank ekonomi Raharja Tbk	BAEK	2011	4	4	100
44	Bank Central Asia Tbk	BBCA	2011	3	3	100
45	Bank Bukopin Tbk	BBKP	2011	3	3	100
46	Bank Negara Indonesia Tbk	BBNI	2011	3	3	100
47	Bank Rakyat Indonesia Tbk	BBRI	2011	6	6	100
48	Bank Danamon Tbk	BDMN	2011	5	6	83
49	Bank Eksekutif Internasional Tbk	BEKS	2011	3	3	100
50	Bank Kawasan Tbk	BKSW	2011	3	3	100
51	Bank Mandiri Tbk	BMRI	2011	6	6	100
52	Bank Niaga Tbk	BNGA	2011	6	6	100
53	Bank Internasional Indonesia Tbk	BNII	2011	5	5	100
54	Bank Swada Tbk	BSWD	2011	3	3	100
55	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2011	6	6	100
56	Bank Artha Graha Internasional Tbk	INPC	2011	4	4	100
57	Bank Windu Kentjana International Tbk	MCOR	2011	3	3	100
58	Bank Nisp Tbk	NISP	2011	4	4	100
59	Bank Mega Tbk	MEGA	2011	2	3	67
60	Bank Panin Indonesia Tbk	PNBN	2011	4	4	100
61	Bank Bumiputra Indonesia Tbk	BABP	2012	3	3	100
62	Bank Capital Indonesia Tbk	BACA	2012	3	3	100
63	Bank ekonomi Raharja Tbk	BAEK	2012	3	3	100
64	Bank Central Asia Tbk	BBCA	2012	3	3	100
65	Bank Bukopin Tbk	BBKP	2012	4	4	100
66	Bank Negara Indonesia Tbk	BBNI	2012	3	3	100
67	Bank Rakyat Indonesia Tbk	BBRI	2012	8	8	100
68	Bank Danamon Tbk	BDMN	2012	8	9	89
69	Bank Eksekutif Internasional Tbk	BEKS	2012	3	3	100
70	Bank Kawasan Tbk	BKSW	2012	3	3	100
71	Bank Mandiri Tbk	BMRI	2012	6	6	100
72	Bank Niaga Tbk	BNGA	2012	6	6	100
73	Bank Internasional Indonesia Tbk	BNII	2012	5	5	100
74	Bank Swada Tbk	BSWD	2012	3	3	100
75	Bank Tabungan Pensiunan Nasional Tbk	BTPN	2012	5	5	100
76	Bank Artha Graha Internasional Tbk	INPC	2012	5	5	100
77	Bank Windu Kentjana International Tbk	MCOR	2012	3	3	100
78	Bank Nisp Tbk	NISP	2012	4	4	100
79	Bank Mega Tbk	MEGA	2012	2	3	67
80	Bank Panin Indonesia Tbk	PNBN	2012	4	4	100

Lampiran 3
Hasil Perhitungan Manajemen Laba

No	Tahun	Perusahaan	Kode	A_{t-1}	ΔRev_t		ΔRev_t	PPEt	Rect Perubahan piutang perusahaan i pada periode ke t	$\Delta Rect$	TA_t	NDA_t	DA_t		
					Penjualan atau pendapatan bersih tahun t									Aktiva tetap perusahaan ke t	Piutang Tahun t
					Total aktiva perusahaan t-1	Pendapatan Tahun t									
											$(1/A_{t-1}) + (\Delta Rev_t / A_{t-1}) + (PPEt / A_{t-1})$	$(1/A_{t-1}) + (\Delta Rev_t / A_{t-1}) - \Delta Rect / A_{t-1} + (PPEt / A_{t-1})$	$TA_t - NDA_t$		
1	2008	Bank Bumiputra Indonesia Tbk	BABP	6287878000	75502000000		3386000000	4667760000							
	2009			7007770000	821628000000	66576000000	111992000000	5188764000	521004000	25.481	25.407	0.074			
	2010			8667939000	907331000000	85703000000	100840000000	607869190	-4580894810	21.521	22.050	-0.528			
	2011			7281535000	893595000000	-13736000000	56106000000	739597211	131728021	5.819	5.801	0.018			
	2012			7433803000	754258000000	-139337000000	55910000000	882154928	142557717	-11.223	-11.242	0.019			
2	2008	Bank Capital Indonesia Tbk	BACA	1703769000	54490000000		73888000000	669775071							
	2009			3459181000	88576000000	34086000000	87631000000	1217152000	547376929	35.187	35.028	0.158			
	2010			4399404000	112874000000	24298000000	100654000000	1830462000	613310000	28.402	28.263	0.139			
	2011			4694939000	149597000000	36723000000	138537000000	1758729000	-71733000	37.543	37.558	-0.015			
	2012			5666177000	202756000000	53159000000	142742000000	2831618000	1072889000	34.574	34.384	0.189			
3	2008	Bank ekonomi Rahajaja Tbk	BAEK	18211000000	175000000000		106252000000	9890555000							
	2009			21592000000	90000000000	-85000000000	117883000000	8670090000	-1220465000	1.523	1.579	-0.057			
	2010			21473000000	177000000000	87000000000	119037000000	11499432000	2829942000	9.595	9.463	0.132			
	2011			24099000000	104090000000	-73000000000	149485000000	14085187000	2585755000	3.174	3.066	0.107			
	2012			25365000000	100000000000	-40000000000	153639000000	17218000000	3132813000	5.899	5.776	0.124			
4	2008	Bank Central Asia Tbk	BBKA	245570000000	278140000000		26447850000	112784000000							
	2009			282382000000	240490000000	-35650000000	2971269000	123901000000	11117000000	-0.002	-0.041	0.039			
	2010			324419000000	202820000000	-37670000000	3406957000	153923000000	30022000000	-0.001	-0.094	0.093			
	2011			381908000000	193460000000	-93600000000	4144659000	202255000000	48332000000	0.008	-0.118	0.127			
	2012			442994000000	162190000000	-31270000000	5102873000	256778000000	54523000000	0.004	-0.119	0.123			
5	2008	Bank Bukopin Tbk	BBKP	32833000000	14680000000		407528000000	3986815000							
	2009			32173000000	13820000000	-8600000000	628413000000	1632497000	-2354318000	19.530	19.603	-0.073			
	2010			47489000000	17970000000	4150000000	30173000000	28540503000	13.321	12.720	0.601				
	2011			57183000000	21010000000	3040000000	628507000000	40748000000	10575000000	10.996	10.812	0.185			
	2012			65690000000	24610000000	3600000000	610405000000	45531000000	4783000000	9.298	9.225	0.073			
6	2008	Bank Negara Indonesia Tbk	BBNI	201741000000	13461000000		201741069000	111994000000							
	2009			227497000000	15428000000	1967000000	3707940000	120843000000	8849000000	0.025	-0.014	0.039			
	2010			248581000000	18782000000	3354000000	3838079000	136357000000	15514000000	0.029	-0.033	0.062			
	2011			299058000000	20797000000	2015000000	4052708000	156504508000	20147508000	0.020	-0.047	0.067			
	2012			333304000000	23905000000	3108000000	4335392000	193834670000	37330162000	0.022	-0.090	0.112			
7	2008	Bank Rakyat Indonesia Tbk	BBRI	246077000000	2535000000		1350483000	161108000000							
	2009			316947000000	3270000000	7350000000	1366212000	208123000000	47015000000	0.007	-0.142	0.107			
	2010			404286000000	5545000000	2275000000	1568945000	252489206000	44366206000	0.010	-0.100	0.095			
	2011			469899000000	5776000000	2310000000	1852818000	294514970000	42025764000	0.004	-0.085	0.118			
	2012			551337000000	8390000000	2614000000	2094112000	362006544000	67491574000	0.009	-0.114	0.122			

Lampiran 3

Hasil Perhitungan Manajemen Laba

No	Tahun	Perusahaan	Kode	A _{t-1}	ΔRev _t		ΔRev _t	PPE _t		Rect Perubahan piutang perusahaan i pada periode ke t		ΔRect	TA _t	NDA _t	DA _t	
					Penjualan atau pendapatan bersih tahun t			Aktiva tetap perusahaan ke t	Piutang Tahun t	Rect						
					Total aktiva perusahaan t-1	Pendapatan Tahun t					(1 / A _{t-1}) + (ΔRev _t / A _{t-1}) + (PPE _t / A _{t-1})					(1 / A _{t-1}) + (ΔRev _t / A _{t-1}) - ΔRect / A _{t-1} + (PPE _t / A _{t-1})
8	2008	Bank Danamon Tbk	BDMN	10726800000	2671000000		1905024000	66898000000								
	2009			98598000000	2849000000	178000000	1802274000	63278000000	-3620000000	0.020	0.057	-0.037				
	2010			118392000000	4630000000	1781000000	1771489000	82858000000	19380000000	0.030	-0.134	0.164				
	2011			142292000000	5174000000	544000000	1898695000	101678000000	19020000000	0.017	-0.117	0.134				
	2012			155791000000	6183000000	1009000000	2096000000	116385000000	14707000000	0.020	-0.074	0.094				
9	2008	Bank Eksekutif Internasional Tbk	BEKS	1492168000	6145000000		82033000000	939276000								
	2009			1425576000	7649000000	1504000000	104225000000	1038060000	96784000	74.166	74.098	0.068				
	2010			1561622000	27030000000	19381000000	129153000000	612751000	-423099000	95.115	95.386	-0.271				
	2011			5993039000	7753000000	5050000000	348095000000	3554336000	2941585000	66.510	66.019	0.491				
	2012			7882938000	10298200000	25452000000	349141000000	565401000	2098655000	48.756	48.483	0.273				
10	2008	Bank Kawasan Tbk	BKSW	1492166000	6145000000		41527000000	1487312000								
	2009			1425576000	7649000000	1504000000	39069000000	1433047000	-54265000	28.461	28.499	-0.038				
	2010			2589816000	2149000000	-5906000000	40983000000	1694149000	261102000	13.698	13.597	0.101				
	2011			3593817000	1024000000	-1119000000	30834000000	1983974000	289825000	8.288	8.188	0.081				
	2012			4644654000	3029000000	2005000000	118302000000	3168908000	1184934000	25.902	25.647	0.255				
11	2008	Bank Mandiri Tbk	BMRI	35843900000	1940000000		4603560000	174498000000								
	2009			39481700000	22442000000	3042000000	4963306000	198547000000	24049000000	0.020	-0.041	0.061				
	2010			44975000000	28792000000	6350000000	5527000000	246200000000	47653000000	0.026	-0.080	0.106				
	2011			551892000000	35546000000	6754000000	6589594000	314381000000	68181000000	0.024	-0.099	0.124				
	2012			635619000000	41351000000	5805000000	6663392000	388380000000	73999000000	0.020	-0.097	0.116				
12	2008	Bank Niaga Tbk	BNGA	103197574000	5993946000		1183110000	7342326600								
	2009			107104274000	7666101000	1672155000	1258532000	80665522000	7242256000	0.027	-0.040	0.068				
	2010			143652852000	8919850000	1253749000	1191857000	101610223000	20944701000	0.017	-0.129	0.146				
	2011			166801130000	10399614000	1479764000	1402994000	122284864000	20674641000	0.017	-0.107	0.124				
	2012			197412481000	12940184000	2540570000	1399249000	141644823000	19359959000	0.020	-0.078	0.098				
13	2008	Bank Internasional Indonesia Tbk	BNII	58868290000	395311000		763598000	37318247000								
	2009			60965774000	37030000	-358281000	738701000	38722067000	1403820000	0.006	-0.017	0.023				
	2010			75130433000	767098000	730068000	816739000	52145974000	13423907000	0.021	-0.158	0.179				
	2011			94919111000	962594000	195496000	922883000	65995422000	13849448000	0.012	-0.134	0.146				
	2012			115772908000	1667364000	704770000	917325000	79824388000	13828966000	0.014	-0.105	0.119				
14	2008	Bank Swada Tbk	BSWD	1359880000	30227795658		1359880000	860910000								
	2009			1537378000	50475994927	20248199269	13486000	967684000	106774000	13.179	13.110	0.069				
	2010			1570332000	48241728666	-2234288261	16204000	1050807000	83123000	-1.412	-1.465	0.053				
	2011			2080428000	65031257210	16789530544	18346000	1413687000	362880000	8.079	7.905	0.174				
	2012			2540741000	73837820834	8806563624	17846000	1825423000	411736000	3.473	3.311	0.162				

Lampiran 3												
Hasil Perhitungan Manajemen Laba												
No	Tahun	Perusahaan	Kode	A_{t-1}	ΔRev_t	ΔRev_t	PPEt	Rect Perubahan piutang	$\Delta Rect$	TA_t	NDA_t	DA_t
				Total aktiva perusahaan t-1	Penjualan atau pendapatan bersih tahun t			Perubahan piutang perusahaan t pada periode ke t				
				Pendapatan Tahun t		Aktiva tetap perusahaan ke t	Piutang Tahun t					
										$(1 / A_{t-1}) + (\Delta Rev_t / A_{t-1}) + (PPEt / A_{t-1})$	$(1 / A_{t-1}) + (\Delta Rev_t / A_{t-1} - \Delta Rect / A_{t-1}) + (PPEt / A_{t-1})$	$TA_t - NDA_t$
15	2008	Bank Tabungan Pensiunan Nasional	BTPN	13697461000	250709000		332720000	11380149000				
	2009			22272246000	378721000	128012000	361002000	15722830000	4342681000	0,022	-0,173	0,195
	2010			34522573000	135041000	-243680000	365601000	23328089000	7605259000	0,004	-0,217	0,220
	2011			46651141000	190732000	55751000	470850000	30310157000	6982068000	0,011	-0,138	0,150
	2012			59090132000	282805000	92013000	463369000	38844046000	8533889000	0,009	-0,135	0,144
16	2008	Bank Artha Graha Internasional Tbk	INPC	12845449000	5991400000		14897000000	9821679000				
	2009			15432374000	5794800000	-1966000000	15344900000	10866322000	1164443000	9,816	9,740	0,075
	2010			17063094000	6976800000	1182000000	16260100000	11180951000	194629000	10,222	10,211	0,011
	2011			19185436000	17841600000	10864800000	16115400000	13399447000	2218496000	14,063	13,947	0,116
	2012			2055877000	8286200000	-9545400000	16041200000	15212135000	1812688000	3,160	3,071	0,088
17	2008	Bank Windu Kentjana Internasional	MCOR	2094665000000	9818000000		77252000000	1445501000000				
	2009			2798874000000	21609000000	11791000000	118690000000	1593590000000	148089000000	0,046	-0,007	0,053
	2010			4354460000000	33667000000	12058000000	141794000000	2962103000000	1368513000000	0,035	-0,279	0,314
	2011			6452794000000	36178000000	2511000000	121342000000	4628833000000	1664830000000	0,019	-0,239	0,258
	2012			6495246000000	127258000000	9108000000	116108000000	4525245000000	-101688000000	0,032	0,048	-0,016
18	2008	Bank Nisp Tbk	NISP	38283691000	50885300000		777518000	23377278000				
	2009			43422612000	74855100000	23968800000	804333000	23342978000	-34300000	5,539	5,539	-0,001
	2010			50141559000	75539100000	683000000	827186000	30918196000	7575218000	0,153	0,002	0,151
	2011			59834397000	99269200000	23731100000	835414000	40541352000	9623156000	3,880	3,819	0,161
	2012			79141737000	121356700000	22087500000	823546000	51874088000	11332736000	2,801	2,658	0,143
19	2008	Bank Mega Tbk	MEGA	34861000000	281000000		1263626000	19000000000				
	2009			39885000000	68000000	39900000	1321288000	18639000000	-361000000	0,043	0,052	-0,009
	2010			51597000000	675000000	-5000000	1554501000	23891000000	5252000000	0,030	-0,072	0,102
	2011			61909000000	964000000	28900000	1846463000	31798000000	7907000000	0,034	-0,093	0,128
	2012			65219000000	96800000	4000000	1848568000	26986000000	-4812000000	0,028	0,102	-0,074
20	2008	Bank Parin Indonesia Tbk	PNBN	148793000000	587000000		1671786000	35282000000				
	2009			124755000000	949000000	362000000	1702829000	39967000000	4685000000	0,017	-0,021	0,038
	2010			108995000000	1361000000	412000000	1763286000	55683000000	15716000000	0,020	-0,124	0,144
	2011			77883000000	2211000000	2074900000	1805408000	69079000000	13396000000	0,290	0,118	0,172
	2012			64474000000	1829000000	-2028100000	1901576000	91652000000	22573000000	-0,285	-0,635	0,350

Lampiran 4

Hasil Perhitungan Nilai Perusahaan (Q)

Q : Nilai Perusahaan

E : Nilai Pasar saham pada akhir tahun(yang diperoleh dari perkalian harga saham penutupan (akhir tahun) dengan jumlah saham yang beredar (akhir tahun)

D : Hutang

A : Asset

No	Kode Emiten	Tahun	Harga saham penutupan (Akhir tahun)	Jumlah saham beredar (akhir tahun)	E (Nilai pasar saham pada akhir tahun)	D (Hutang)	A (Asset)	Q (Nilai Perusahaan)
1	BABP	2009	120	1347124000	161654880000	6487051000	7007770000	23.994
		2010	135	947124000	127861740000	7967170000	8667939000	15.670
		2011	106	725993271	76955286726	6676733000	7281535000	11.485
		2012	168	1027398771	172602993528	6719964000	7433803000	24.123
2	BACA	2009	98	2904627526	284653497548	2954669000	3459181000	83.143
		2010	102	4532646624	462329955648	4399404000	4399404000	106.089
		2011	160	4532646624	725223459840	4094939000	4694939000	155.341
		2012	105	4550852657	477839528985	5666177000	5666177000	85.332
3	BAEK	2009	2700	2670000000	7209000000000	19583560000	21592000000	334.781
		2010	2500	2670000000	6675000000000	19219462000	21473000000	311.751
		2011	2050	2670000000	5473500000000	21556312000	24099000000	228.020
		2012	1350	2670000000	3604500000000	22682197000	25365000000	142.999
4	BBCA	2009	4850	24655010000	119576798500000	280817308000	282392000000	424.437
		2010	6400	24655010000	157792064000000	289851060000	324419000000	487.277
		2011	8000	24655010000	197240080000000	339165506000	381908000000	517.348
		2012	8000	24655010000	197240080000000	390067244000	442994000000	446.124
5	BBKP	2009	361	5713859028	2062703109108	34632000000	32173000000	65.189
		2010	626	5713858028	3576875125528	44597000000	47489000000	76.259
		2011	580	3221184263	1868286872540	52809000000	57183000000	33.596
		2012	630	7970061291	5021138613330	60693000000	65690000000	77.361
6	BBNI	2009	1891	15273940510	28883021504410	208322000000	227497000000	127.876
		2010	3875	18648656458	72263543774750	215431000000	248581000000	291.571
		2011	3800	18648656458	70864894540400	261215000000	299058000000	237.834
		2012	3975	18648656458	74128409420550	289778000000	333304000000	223.274
7	BBRI	2009	3825	12329852500	47161685812500	21284000000	316947000000	148.867
		2010	5250	24669162000	129513100500000	17297000000	404286000000	320.393
		2011	6750	24669162000	166516843500000	19361000000	469899000000	354.409
		2012	7000	24669162000	172684134000000	15784000000	551337000000	313.238
8	BDMN	2009	4550	8390383116	38176243177800	82665000000	98598000000	388.029
		2010	5700	8417125466	47977615156200	99863000000	118392000000	406.087
		2011	4100	9548643365	39149437796500	116583000000	142292000000	275.954
		2012	4525	9584643365	43370511226625	127058000000	155791000000	279.205
9	BEKS	2009	58	853750000	49517500000	1472270000	1425576000	35.768
		2010	147	179266500	26352175500	1305059000	1561622000	17.711
		2011	116	103501500	12006174000	5529789000	5993039000	2.926
		2012	153	326070000	49888710000	7028754000	7682938000	7.408
10	BKSW	2009	287	625523750	179525316250	2169291000	1425576000	127.453
		2010	404	625523750	252711595000	2411792000	2589916000	98.506
		2011	710	3561787518	2528869137780	2701244000	3593817000	704.424
		2012	700	3561787518	2493251262600	3781586000	4644654000	537.614

Lampiran 4								
Hasil Perhitungan Nilai Perusahaan (Q)								
Q : Nilai Perusahaan								
E : Nilai Pasar saham pada akhir tahun(yang diperoleh dari perkalian harga saham penutupan (akhir tahun) dengan jumlah saham yang beredar (akhir tahun)								
D : Hutang								
A : Asset								
No	Kode Emiten	Tahun	Harga saham penutupan (Akhir tahun)	Jumlah saham beredar (akhir tahun)	E (Nilai pasar saham pada akhir tahun)	D (Hutang)	A (Asset)	Q (Nilai Perusahaan)
11	BMRI	2009	4622	20970116805	96923879872710	359508000000	394617000000	246.526
		2010	6392	20996494742	134209594390864	408232000000	449775000000	299.300
		2011	6750	23333333333	15749999997750	489237000000	551892000000	286.268
		2012	8300	23333333333	193666666663900	559086000000	635619000000	305.569
12	BNGA	2009	697	23934863	16682599511	95827902000	107104274000	1.050
		2010	1910	23934863	45715588330	129812352000	143652852000	1.222
		2011	1220	25039550	30548251000	148431639000	166801130000	1.073
13	BNII	2009	320	50028436231	16009099593920	53673091000	60965774000	263.472
		2010	780	56281990760	43899952792800	61604980000	75130433000	585.136
		2011	420	56281990760	23638436119200	77318173000	94919111000	249.852
		2012	420	56281990760	23638436119200	96535262000	115772908000	205.013
14	BSWD	2009	600	859320000	515592000000	1251616532	1537378000	336.185
		2010	600	859320000	515592000000	1251616532	1570332000	329.130
		2011	600	868000000	520800000000	1733939415	2080428000	251.167
		2012	1600	868000000	1388800000000	2166971906	2540741000	547.465
15	BTPN	2009	713	943936190	673026503470	20233933000	22272246000	31.127
		2010	2640	1132723428	2990389649920	30305282000	34522573000	87.499
		2011	3400	5663617140	19256298276000	41033943000	46651141000	413.652
		2012	4200	5840287257	24529206479400	51356205000	59090132000	415.984
16	INPC	2009	76	3846740180	292352253680	14465304829	15432374000	19.881
		2010	107	4096447315	438319862705	16008636000	17063094000	26.626
		2011	96	8575076227	823207317792	18031095000	19185436000	43.848
		2012	113	8489325464	959293777432	18621443000	20558770000	47.567
17	MCOR	2009	122	2742245170	334553910740	2497482000	2798874000000	0.120
		2010	150	3212033089	481804963350	3833040000	435446000000	0.112
		2011	188	3756875883	706292666004	5895160000	6452794000000	0.110
		2012	250	4026341660	1006585415000	5739581000	6495246000000	0.156
18	NISP	2009	948	5814574345	5512216479060	36409248000	43422612000	127.782
		2010	1611	5814574345	9367279269795	44310816000	50141559000	187.700
		2011	1024	7041942665	7210949288960	53244081000	59834397000	121.405
		2012	1080	8548918395	9232831866600	70190261000	79141737000	117.549
19	MEGA	2009	2007	1555781000	3122452467000	36281380000	39685000000	79.595
		2010	2770	3181224188	8811991000760	47230741000	51597000000	171.700
		2011	3500	3645956050	12760846175000	57032639000	61909000000	207.044
		2012	3100	3645956050	11302463755000	58956247000	65219000000	174.204
20	PNBN	2009	760	24087645998	18306610958480	108857000000	124755000000	147.613
		2010	1140	24087645998	27459916437720	95492000000	108995000000	252.814
		2011	780	24087645998	18788363878440	66119000000	77883000000	242.087
		2012	720	24087645998	17343105118560	55578000000	64474000000	269.856

Lampiran 6

Hasil Out Put SPSS

1. Persamaan 1 Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	80	-.528	.601	.10166	.135463
Komposisi Dewan Komisaris Independen	80	33	100	59.66	13.201
Komite Audit	80	33	100	96.39	10.980
Valid N (listwise)	80				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite Audit, Komposisi Dewan Komisaris Independen		Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.235 ^a	.055	.031	.133373	.055	2.247	2	77	.113	2.031

a. Predictors: (Constant), Komite Audit, Komposisi Dewan Komisaris Independen

b. Dependent Variable: Manajemen Laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.080	2	.040	2.247	.113 ^a
	Residual	1.370	77	.018		
	Total	1.450	79			

a. Predictors: (Constant), Komite Audit, Komposisi Dewan Komisaris Independen

b. Dependent Variable: Manajemen Laba

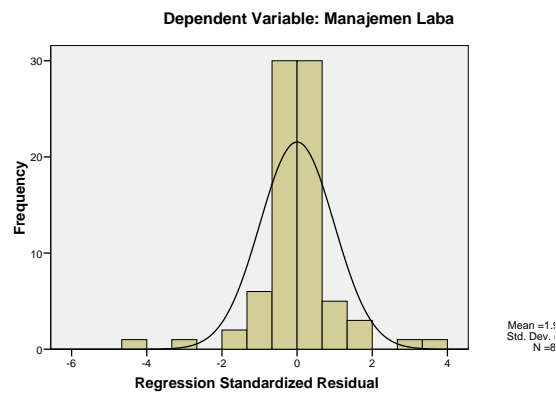
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.108	.155		.694	.490		
	Komposisi Dewan Komisaris Independen	-.002	.001	-.204	-1.830	.071	.991	1.009
	Komite Audit	.001	.001	.100	.897	.373	.991	1.009

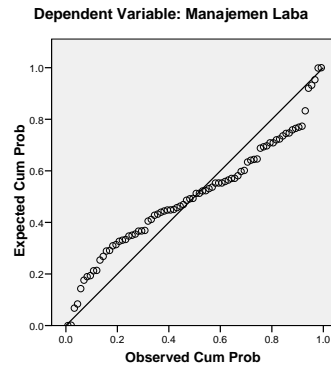
a. Dependent Variable: Manajemen Laba

Charts

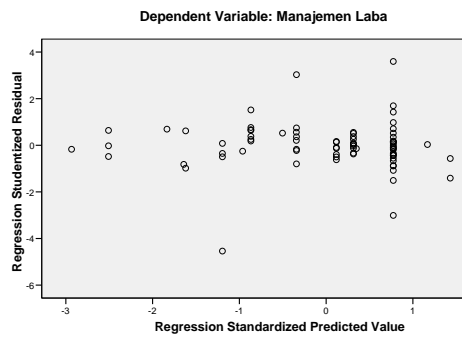
Histogram



Normal P-P Plot of Regression Standardized Residual



Scatterplot



Persamaan 2
Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	80	.110	704.424	195.55451	167.033566
Manajemen Laba	80	-.528	.601	.10166	.135463
Valid N (listwise)	80				

Regression

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Manajemen Laba	.	Enter

a. All requested variables entered.

b. Dependent Variable: Nilai Perusahaan

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df 1	df 2	Sig. F Change	
1	.062 ^a	.004	-.009	167.781261	.004	.297	1	78	.587	2.074

a. Predictors: (Constant), Manajemen Laba

b. Dependent Variable: Nilai Perusahaan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	8373.736	1	8373.736	.297	.587 ^a
	Residual	2195743	78	28150.552		
	Total	2204117	79			

a. Predictors: (Constant), Manajemen Laba

b. Dependent Variable: Nilai Perusahaan

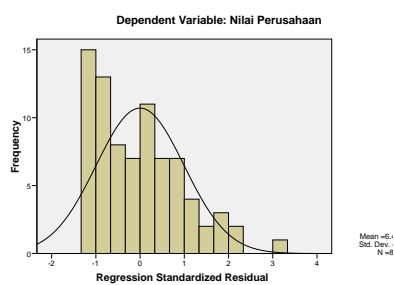
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	187.828	23.507		7.990	.000		
	Manajemen Laba	76.002	139.351	.062	.545	.587	1.000	1.000

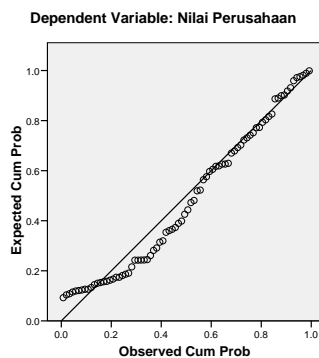
a. Dependent Variable: Nilai Perusahaan

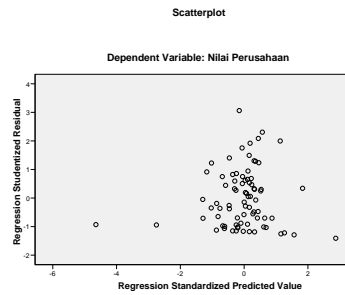
Charts

Histogram



Normal P-P Plot of Regression Standardized Residual





Persamaan 3 Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	80	-.528	.601	.10166	.135463
Komposisi Dewan Komisaris Independen	80	33.0	100.0	59.662	13.2014
Valid N (listwise)	80				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komposisi Dewan Komisaris Independen		Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df 1	df 2	Sig. F Change	
1	.213 ^a	.045	.033	.133206	.045	3.700	1	78	.058	2.024

a. Predictors: (Constant), Komposisi Dew an Komisar is Independen

b. Dependent Variable: Manajemen Laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.066	1	.066	3.700	.058 ^a
	Residual	1.384	78	.018		
	Total	1.450	79			

a. Predictors: (Constant), Komposisi Dew an Komisar is Independen

b. Dependent Variable: Manajemen Laba

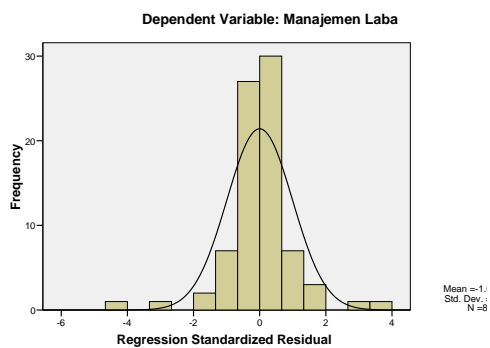
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.232	.069		3.345	.001		
	Komposisi Dew an Komisar is Independen	-.002	.001	-.213	-1.923	.058	1.000	1.000

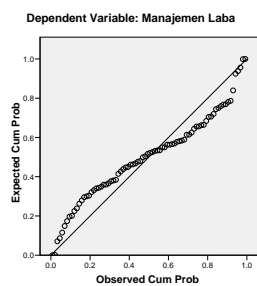
a. Dependent Variable: Manajemen Laba

Charts

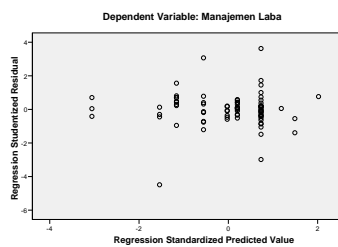
Histogram



Normal P-P Plot of Regression Standardized Residual



Scatterplot



Persamaan 4

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	80	.110	704.424	195.55451	167.033566
Komposisi Dewan Komisaris Independen	80	33	100	59.66	13.201
Manajemen Laba	80	-.528	.601	.10166	.135463
Valid N (listwise)	80				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Manajemen Laba, Komposisi Dewan Komisaris Independen		Enter

a. All requested variables entered.

b. Dependent Variable: Nilai Perusahaan

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.129 ^a	.017	-.009	167.782536	.017	.648	2	77	.526	2.028

a. Predictors: (Constant), Manajemen Laba, Komposisi Dewan Komisaris Independen

b. Dependent Variable: Nilai Perusahaan

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	36491.357	2	18245.678	.648	.526 ^a
	Residual	2167625	77	28150.979		
	Total	2204117	79			

a. Predictors: (Constant), Manajemen Laba, Komposisi Dewan Komisaris Independen

b. Dependent Variable: Nilai Perusahaan

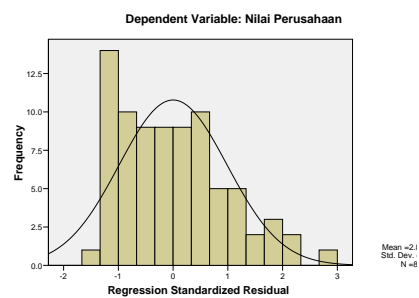
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	278.173	93.405		2.978	.004		
	Komposisi Dewan Komisaris Independen	-1.463	1.463	-.116	-.999	.321	.955	1.047
	Manajemen Laba	45.670	142.619	.037	.320	.750	.955	1.047

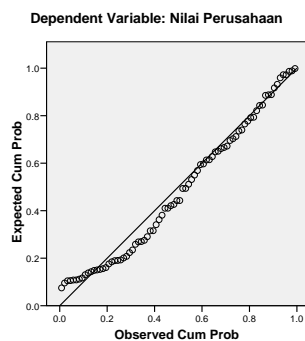
a. Dependent Variable: Nilai Perusahaan

Charts

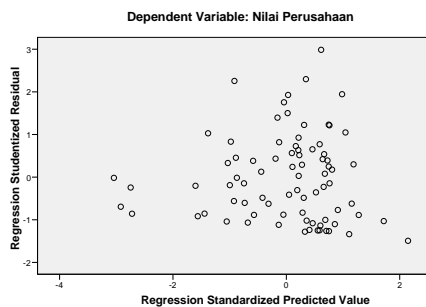
Histogram



Normal P-P Plot of Regression Standardized Residual



Scatterplot



Persamaan 5 Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	80	-.528	.601	.10166	.135463
Komite Audit	80	33	100	96.39	10.980
Valid N (listwise)	80				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Komite Audit	.	Enter

a. All requested variables entered.

b. Dependent Variable: Manajemen Laba

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df 1	df 2	Sig. F Change	
1	.119 ^a	.014	.001	.135365	.014	1.114	1	78	.294	1.957

a. Predictors: (Constant), Komite Audit

b. Dependent Variable: Manajemen Laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.020	1	.020	1.114	.294 ^a
	Residual	1.429	78	.018		
	Total	1.450	79			

a. Predictors: (Constant), Komite Audit

b. Dependent Variable: Manajemen Laba

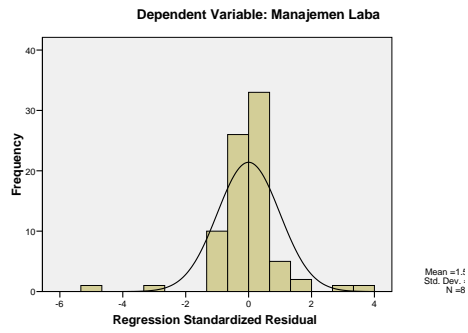
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.039	.135		-.293	.770		
	Komite Audit	.001	.001	.119	1.055	.294	1.000	1.000

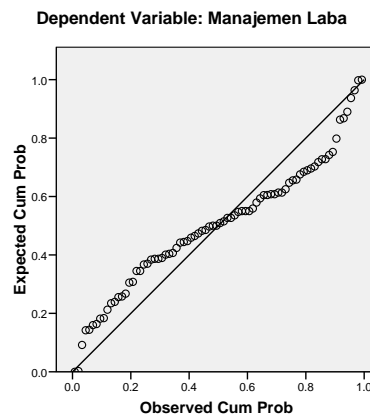
a. Dependent Variable: Manajemen Laba

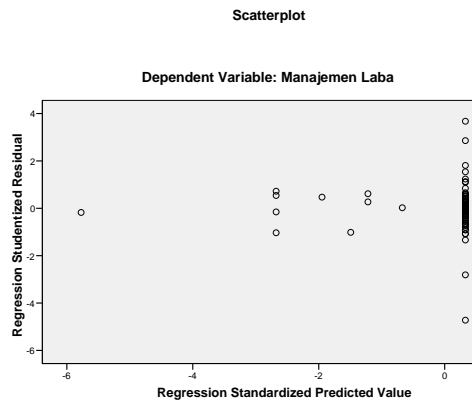
Charts

Histogram



Normal P-P Plot of Regression Standardized Residual





Persamaan 6
Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Perusahaan	80	.110	704.424	195.55451	167.033566
Komite Audit	80	33	100	96.39	10.980
Manajemen Laba	80	33.000	100.000	59.66250	13.201404
Valid N (listwise)	80				

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Manajemen Laba, Komite Audit	.	Enter

- a. All requested variables entered.
- b. Dependent Variable: Nilai Perusahaan

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.126 ^a	.016	-.010	167.829919	.016	.626	2	77	.537	1.994

a. Predictors: (Constant), Manajemen Laba, Komite Audit

b. Dependent Variable: Nilai Perusahaan

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	35266.868	2	17633.434	.626	.537 ^a
	Residual	2168850	77	28166.882		
	Total	2204117	79			

a. Predictors: (Constant), Manajemen Laba, Komite Audit

b. Dependent Variable: Nilai Perusahaan

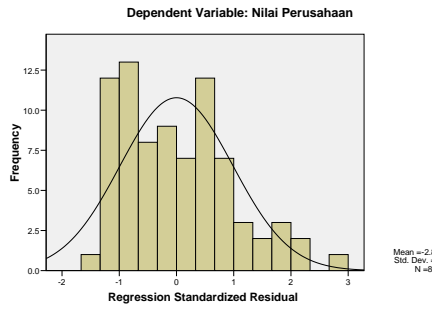
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	331.138	195.083		1.697	.094		
	Komite Audit	-.420	1.727	-.028	-.243	.809	.991	1.009
	Manajemen Laba	-1.595	1.437	-.126	-1.110	.270	.991	1.009

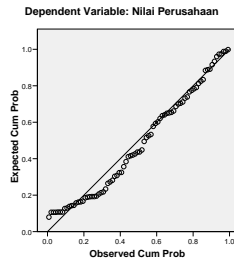
a. Dependent Variable: Nilai Perusahaan

Charts

Histogram



Normal P-P Plot of Regression Standardized Residual



Scatterplot

