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LAMPIRAN

Lampiran 1

Penelitian Terdahulu

No	Peneliti	Judul	Variabel	Sampel	Hasil
1	Jihan Muthi'ah, Khairunnisa, Majidah dan Kurnia (2020)	Manajemen Laba : Financial Distress, Perencanaan Pajak, Ukuran Perusahaan, Komite Audit Dan Kualitas Audit	1. Manajemen Laba 2. Financial Distress 3. Perencanaan Pajak, 4. Ukuran Perusahaan 5. Komite Audit, Dan 6. Kualitas Audi	29 sampel perusahaan dengan total data observasi sebanyak 88 data	Keimpulan yang didapatkan adalah financial distress, perencanaan pajak, ukuran perusahaan, kualitas audit dan komite audit berdampak positif pada manajemen laba secara simultan. Hanya komite audit yang mempunyai pengaruh negatif pada manajemen laba secara parsial
2	Muhamad Hadnan dan Hari Setiyawati (2021)	The Effect of The Implementation of Good Corporate Governance Mechanism on Earning Management Practices and Impact on Corporate Sustainability	1. Manajemen laba 2. Komite Audit 3. Kepemilikan Institusional 4. Kepemilikan Manajerial 5. Komisaris Independen 6. Kualitas Auditor	Populasi dalam penelitian ini adalah perusahaan property, real estate dan konstruksi bangunan tercatat di Bursa Efek Indonesia (BEI) selama 2014-2018.	1) Komite Audit berpengaruh negatif signifikan terhadap praktik manajemen laba; 2) Kepemilikan Institusional tidak berpengaruh signifikan secara positif terhadap praktik manajemen laba; 3) Kepemilikan Manajerial berpengaruh negatif tidak signifikan terhadap praktik manajemen laba; 4) Komisaris Independen berpengaruh tidak signifikan ke arah positif tentang praktik manajemen laba; 5) Kualitas Auditor tidak berpengaruh signifikan secara positif terhadap praktik manajemen laba;
3	Dudi Pratomo dan Nelda Alma (2020)	Pengaruh Dewan Komisaris Independen, Kepemilikan Institusional, Kepemilikan Manajerial, Dan Kepemilikan Asing Terhadap Manajemen Laba (Studi Kasus Pada Perusahaan Sektor Pertambangan yang Terdaftar di Bursa Efek Indonesia)	1. Manajemen Laba 2. Dewan Komisaris Independen 3. Kepemilikan Institusional 4. Kepemilikan Manajerial Kepemilikan Asing	Populasi penelitian berjumlah 43 perusahaan. Sampel penelitian berjumlah 7 perusahaan selama 5 tahun dengan jumlah data sebanyak 35 sampel	1. Dewan komisaris independen berpengaruh negatif tetapi tidak signifikan terhadap variabel manajemen laba. 2. Kepemilikan institusional berpengaruh positif signifikan terhadap variabel manajemen laba. 3. Kepemilikan manajerial berpengaruh positif tetapi tidak signifikan terhadap variabel manajemen laba. 4. Kepemilikan asing berpengaruh positif signifikan terhadap variabel manajemen laba.
4	Tanggor Sihombing dan Kevin Belmart	Analisis Kinerja Keuangan Terhadap Manajemen	1. Manajemen Laba 2. Kinerja Keuangan	Populasi yaitu seluruh perusahaan terbuka yang sudah terdaftar di dalam	Hasil pada penelitian ini memberikan kesimpulan bahwa tingkat return on asset yang merupakan

	Suharto Rano (2020)	Laba Pada Perusahaan Sektor Industri Dasar Dan Kimia Yang Terdaftar Di Bursa Efek Indonesia Periode 2016-2018		Bursa Efek Indonesia periode 2016-2018. Jumlah sampel yang diperoleh setelah melakukan purposive sampling adalah sebanyak 129 sampel perusahaan.	hasil bagi antara net income dan total assets yang dimiliki oleh perusahaan memiliki pengaruh positif terhadap manajemen laba. Kemungkinan manajemen perusahaan dalam melakukan manajemen laba akan semakin meningkat ketika tingkat return on asset yang dimiliki oleh perusahaan semakin tinggi akibat dari penggunaan aset perusahaan untuk menghasilkan laba merupakan hal yang sangat penting dan utama.
5	Bella Putri Rahmasari dan Sri Trisnaningsih (2021)	Pengaruh Gcg Terhadap Nilai Perusahaan Dengan Kinerja Keuangan Sebagai Variabel Intervening	<ol style="list-style-type: none"> 1. <i>Good Corporate Governance</i> 2. Nilai Perusahaan 3. Kinerja Keuangan 	populasi sejumlah 169 dari perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia selama rentang waktu 2017-2019. Pengambilan sampel penelitian ini memakai purposive sampling diperoleh 60 sampel	Berdasarkan hasil analisis, GCG berpengaruh terhadap Nilai Perusahaan melalui Kinerja Keuangan sebagai variabel intervening. Hal ini mengandung implikasi yaitu dengan memperhatikan beberapa faktor-faktor dalam menentukan investasi saham yakni GCG yang dihitung dengan jumlah kepemilikan manajerial dan kepemilikan institusional yang tinggi bisa menyejajarkan kepentingan manajemen dan pemegang saham serta kinerja keuangan yang bagus pasti bisa menarik investor untuk berinvestasi di perusahaan yang mampu membawa kenaikan harga saham.
6	Ni Putu Desy Cristiana Yanthi, Dudi Pratomo, dan Kurnia (2020)	<i>Audit Quality, Audit Committee, Institutional Ownership And Independent Director Or Earning Management</i>	<ol style="list-style-type: none"> 1. Manajemen Laba 2. Kualitas Audit 3. Komite Audit 4. Kepemilikan Institusional 5. Direktur Independen 	perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia tahun 2012-2016. Metode pengambilan sampel menggunakan purposive sampling selama 5 tahun sehingga diperoleh 160 sampel data observasi.	Secara simultan kualitas audit, komite audit, kepemilikan institusional dan direktur independen berpengaruh signifikan terhadap penurunan pendapatan. Secara parsial variabel kualitas audit dan direktur independen berpengaruh negatif terhadap penurunan pendapatan. Sedangkan independensi komite audit berpengaruh positif terhadap penurunan pendapatan. Selanjutnya kualitas audit, komite audit, dan kepemilikan institusional tidak

					berpengaruh terhadap penurunan pendapatan tipe manajemen laba.
7	Yola Fionita dan Halkadri Fitra (2021)	Pengaruh Kepemilikan Institusional, Komisaris Independen, Komite Audit, Pertumbuhan Penjualan, dan Leverage terhadap Manajemen Laba	1. Manajemen Laba 2. Kepemilikan Institusional 3. Komisaris Independen 4. Komite Audit 5. Pertumbuhan Penjualan 6. Leverage	Populasi dalam penelitian ini yaitu perusahaan manufaktur seluruh sektor yang terdapat pada Bursa Efek Indonesia (BEI) dengan periode 2015-2019 yang berjumlah 167 perusahaan	Kepemilikan Intitusional tidak berpengaruh terhadap manajemen laba. Komisaris independen berpengaruh terhadap manajemen laba. Komite audit tidak berpengaruh terhadap manajemen laba. Pertumbuhan penjualan tidak berpengaruh terhadap manajemen laba. Leverage tidak berpengaruh terhadap manajemen laba.
8	Dias Adi Dharma, Prisila Damayanty dan Djunaidy (2021)	Analisis Kinerja Keuangan Dan <i>Corporate Governance</i> Terhadap Manajemen Laba	1. Manajemen LABa 2. Profitabilitas 3. Leverage 4. Kepemilikan Institusional 5. Komite Audit	Perusahaan manufaktur yang terdaftar di Bursa efek Indonesia (BEI) pada tahun 2016-2018 dengan sampel sebanyak 135 perusahaan.	Hasil penelitian dapat disimpulkan, yang pertama bahwa profitabilitas berpengaruh terhadap manajemen laba. leverage tidak berpengaruh terhadap manajemen laba. komite audit tidak berpengaruh terhadap manajemen laba. komite audit tidak berpengaruh terhadap manajemen laba.
9	Euis Nessia Fitri dan Dani Rahman Hakim (2021)	Determinants of Earning Management at Indonesia's Coal Mining Companies	1. Manajemen LABa 2. Profitabilitas 3. Leverage 4. Kepemilikan Institusional Komite Audit	Laporan keuangan 2014-2019 dari 9 perusahaan pertambangan yang terdaftar di Bursa Efek Indonesia (BEI)	Hasil Penelitian mengungkapkan bahwa ukuran perusahaan dan komite audit memiliki pengaruh negatif, tetapi kepemilikan institusional berpengaruh positif terhadap manajemen laba. Selain itu, profitabilitas tidak mempengaruhi manajemen laba.
10	Miftah Muhammad Abduh dan Ellen Rusliati (2018)	Mekanisme <i>Good Corporate Governance</i> Terhadap Manajemen Laba Dan Kinerja Keuangan	1. Manajemen Laba 2. Kinerja Keuangan 3. <i>Good Corporate Governance</i>	Laporan Keuangan pada perusahaan pertambangan periode 2012-2016. Sampel berjumlah 11 perusahaan	Secara parsial kepemilikan manajerial tidak berpengaruh terhadap manajemen laba sedangkan kepemilikan institusional, dewan komisaris independen dan komite audit berpengaruh signifikan terhadap manajemen laba. Secara parsial kepemilikan manajerial, kepemilikan institusional dan dewan komisaris independen tidak berpengaruh terhadap kinerja keuangan

Lampiran 2

Daftar Nama Perusahaan Sampel

NO	KODE SAHAM	NAMA EMITEN	TANGGAL IPO
1	WTON	Wijaya Karya Beton Tbk	08/04/2014
2	INAL	Indal Aluminium Industry Tbk	05/12/1994
3	ISSP	Steel Pipe Industry of Indonesia Tbk	22/02/2013
4	AGII	Aneka Gas Industri Tbk	28/09/2016
5	BUDI	Budi Starch & Sweetener Tbk	08/05/1995
		d.h Budi Acid Jaya Tbk	
6	DPNS	Duta Pertiwi Nusantara Tbk	08/08/1990
7	SRSN	Indo Acitama Tbk	11/01/1993
		d.h Sarasa Nugraha Tbk	
8	AKPI	Argha Karya Prima Industry Tbk	18/12/1992
9	IGAR	Champion Pasific Indonesia Tbk	05/11/1990
		d.h Kageo Igar Jaya Tbk	
10	IMPC	Impack Pratama Industri Tbk	17/12/2014
11	PBID	Panca Budi Idaman Tbk	13/12/2017
12	TALF	Tunas Alfin Tbk	12/02/2001
13	FASW	Fajar Surya Wisesa Tbk	01/12/1994
14	KDSI	Kedawung Setia Industrial Tbk	29/07/1996
15	INDS	Indospring Tbk	10/08/1990
16	CEKA	Wilmar Cahaya Indonesia Tbk	09/07/1996
		(d.h Cahaya Kalbar Tbk)	
17	KBLM	Kabelindo Murni Tbk	01/06/1992
18	SCCO	Supreme Cable Manufacturing and Commerce Tbk	20/07/1982
19	HOKI	Buyung Poetra Sembada Tbk	22/06/2017
20	INDF	Indofood Sukses Makmur Tbk	14/07/1994
21	MYOR	Mayora Indah Tbk	04/07/1990
22	SKBM	Sekar Bumi Tbk	05/01/1993
23	STTP	Siantar Top Tbk	16/12/1996
24	KLBF	Kalbe Farma Tbk	30/07/1991
25	PYFA	Pyridam Farma Tbk	16/10/2001
26	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	18/12/2013
27	TSPC	Tempo Scan Pasific Tbk	17/01/1994
28	KINO	Kino Indonesia Tbk	11/12/2015
29	WOOD	Integra Indocabinet Tbk	21/06/2017
30	SPMA	Suparma Tbk	25/08/1976

Lampiran 3

Data Variabel Komite Audit, Kepemilikan Institusional dan Kinerja Keuangan

NO	KODE SAHAM	TAHUN	KEP. INS	RAPAT KOMITE	KINERJA KEUANGAN		
					LABA BERSIH	TOTAL ASET	ROA
1	WTON	2018	6,51	5	Rp 490.020.360.035	Rp 8.881.778.299.672	5,51714
		2019	6,01	5	Rp 517.517.726.078	Rp 10.337.895.087.207	5,00603
		2020	5,87	4	Rp 120.990.297.330	Rp 8.509.017.299.594	1,42191
		2021	5,67	7	Rp 82.944.688.133	Rp 8.928.183.492.920	0,92902
2	INAI	2018	67,25	4	Rp 45.487.260.497	Rp 1.400.683.598.096	3,2475
		2019	67,25	4	Rp 34.392.474.366	Rp 1.212.894.403.676	2,83557
		2020	67,25	4	Rp 28.018.475.040	Rp 1.395.969.637.457	2,0071
		2021	67,25	4	Rp 65.239.419.998	Rp 1.543.478.061.330	4,22678
3	ISSP	2018	56,84	6	Rp 74.475.000.000	Rp 6.494.070.000.000	1,14682
		2019	56,84	6	Rp 183.251.000.000	Rp 6.424.507.000.000	2,85237
		2020	63,69	4	Rp 237.344.000.000	Rp 6.076.604.000.000	3,90587
		2021	63,69	4	Rp 494.165.000.000	Rp 7.097.322.000.000	6,9627
4	AGII	2018	70,46	6	Rp 118.462.000.000	Rp 6.647.755.000.000	1,78199
		2019	73,87	4	Rp 167.239.000.000	Rp 7.020.980.000.000	2,38199
		2020	73,93	4	Rp 97.501.000.000	Rp 7.121.458.000.000	1,36912
		2021	74,85	4	Rp 214.372.000.000	Rp 8.164.599.000.000	2,62563
5	BUDI	2018	53,4	4	Rp 49.780.000.000	Rp 3.392.980.000.000	1,46715
		2019	57,85	4	Rp 81.329.000.000	Rp 2.999.767.000.000	2,71118
		2020	57,85	4	Rp 63.832.000.000	Rp 2.963.007.000.000	2,1543
		2021	57,85	4	Rp 92.535.000.000	Rp 2.993.218.000.000	3,09149
6	DPNS	2018	59,86	4	Rp 10.866.601.490	Rp 322.185.012.261	3,37278
		2019	59,86	4	Rp 6.230.884.067	Rp 318.141.387.900	1,95853
		2020	59,8	4	Rp 3.374.791.512	Rp 317.310.718.779	1,06356
		2021	59,47	4	Rp 23.147.561.947	Rp 362.242.571.405	6,39007
7	SRSN	2018	32,8	4	Rp 62.282.117.000	Rp 686.777.211.000	9,06875
		2019	32,8	4	Rp 42.832.547.000	Rp 779.246.858.000	5,49666
		2020	32,8	6	Rp 86.743.012.000	Rp 906.846.895.000	9,56534
		2021	32,8	7	Rp 26.340.030.000	Rp 860.162.908.000	3,06221
8	AKPI	2018	78,51	4	Rp 107.221.262.000	Rp 3.070.410.492.000	3,49208
		2019	78,51	4	Rp 18.469.014.000	Rp 2.776.775.756.000	0,66512
		2020	78,01	4	Rp 68.930.968.000	Rp 2.644.267.716.000	2,60681
		2021	77,99	4	Rp 164.432.855.000	Rp 3.335.740.359.000	4,92943
9	IGAR	2018	84,82	4	Rp 45.825.707.894	Rp 570.197.810.698	8,03681
		2019	84,82	4	Rp 60.649.376.118	Rp 617.594.780.669	9,82025
		2020	84,82	5	Rp 64.486.782.911	Rp 665.863.417.235	9,68469
		2021	84,82	12	Rp 104.524.411.336	Rp 665.863.417.235	15,6976

10	IMPC	2018	89,82	4	Rp 121.885.045.875	Rp 2.370.198.817.803	5,1424
		2019	89,82	4	Rp 121.885.045.875	Rp 2.501.132.856.219	4,87319
		2020	89,98	4	Rp 107.180.917.180	Rp 2.697.100.062.756	3,97393
		2021	89,1	4	Rp 239.862.394.259	Rp 2.861.498.208.364	8,38241
11	PBID	2018	74,67	4	Rp 306.090.533.000	Rp 2.295.734.967.000	13,333
		2019	74,67	4	Rp 218.885.581.000	Rp 2.338.919.728.000	9,35841
		2020	74,67	4	Rp 374.237.632.000	Rp 2.421.301.079.000	15,4561
		2021	74,67	4	Rp 538.043.283.000	Rp 2.421.301.079.000	22,2212
12	TALF	2018	88,15	4	Rp 54.106.195.241	Rp 1.103.965.526.279	4,90108
		2019	88,15	4	Rp 234.244.613.412	Rp 1.329.083.050.439	17,6245
		2020	88,15	4	Rp 13.676.730.051	Rp 1.474.472.516.166	0,92757
		2021	88,15	4	Rp 27.498.732.096	Rp 1.569.929.936.844	1,75159
13	FASW	2018	87,08	14	Rp 1.401.437.708.670	Rp 10.965.118.708.784	12,7809
		2019	44,48	4	Rp 974.174.946.837	Rp 10.751.992.000.000	9,06041
		2020	44,48	5	Rp 346.329.000.000	Rp 11.513.044.000.000	3,00814
		2021	44,48	6	Rp 683.326.000.000	Rp 13.302.224.000.000	5,13693
14	KDSI	2018	78,44	12	Rp 69.631.528.292	Rp 1.391.416.464.512	5,00436
		2019	78,44	9	Rp 53.034.379.616	Rp 1.253.650.408.375	4,2304
		2020	78,44	4	Rp 55.312.205.779	Rp 1.245.707.236.962	4,44023
		2021	78,49	6	Rp 66.388.760.541	Rp 1.348.730.229.275	4,92232
15	INDS	2018	88,11	2	Rp 115.037.888.323	Rp 2.482.337.567.967	4,63426
		2019	88,11	2	Rp 443.680.263.207	Rp 2.834.422.741.208	15,6533
		2020	88,11	2	Rp 57.078.155.701	Rp 2.826.260.084.696	2,01956
		2021	88,11	2	Rp 155.999.314.481	Rp 3.165.018.057.203	4,92886
16	CEKA	2018	92,01	4	Rp 100.378.388.775	Rp 1.168.956.042.706	8,58701
		2019	92,01	4	Rp 214.147.120.992	Rp 1.393.079.542.074	15,3722
		2020	91,98	4	Rp 188.920.298.030	Rp 1.566.673.828.068	12,0587
		2021	91,98	4	Rp 186.151.967.971	Rp 1.697.387.196.209	10,967
17	KBLM	2018	75,63	4	Rp 40.925.940.610	Rp 1.298.358.478.375	3,15213
		2019	75,54	4	Rp 37.822.208.629	Rp 1.284.437.358.420	2,94465
		2020	75,54	4	Rp 4.385.827.519	Rp 1.026.762.882.496	0,42715
		2021	75,4	4	Rp 383.019.855.210	Rp 1.497.181.021.456	25,5827
18	SCCO	2018	59,34	4	Rp 84.126.615.076	Rp 4.165.196.478.857	2,01975
		2019	59,34	4	Rp 92.900.354.522	Rp 4.315.618.681.968	2,15265
		2020	75,04	4	Rp 234.324.340.285	Rp 3.742.655.418.191	6,26091
		2021	75,04	4	Rp 1.190.459.501.185	Rp 4.698.864.127.234	25,335
19	HOKI	2018	66,17	4	Rp 92.570.914.640	Rp 758.846.556.031	12,1989
		2019	66,07	5	Rp 103.273.133.280	Rp 848.676.035.300	12,1687
		2020	64,95	5	Rp 37.437.828.212	Rp 906.924.214.166	4,128
		2021	64,95	5	Rp 15.777.435.517	Rp 989.119.315.334	1,5951
20	INDF	2018	50,07	5	Rp 6.350.788.000.000	Rp 96.537.796.000.000	6,57855
		2019	50,07	7	Rp 6.588.662.000.000	Rp 96.198.559.000.000	6,84902

		2020	50,07	6	Rp 9.241.113.000.000	Rp 163.136.516.000.000	5,66465
		2021	50,07	6	Rp 12.127.419.000.000	Rp 179.356.193.000.000	6,76164
21	MYOR	2018	59,07	5	Rp 1.804.748.133.197	Rp 17.591.706.426.634	10,2591
		2019	59,07	4	Rp 2.020.050.505.649	Rp 19.037.918.806.473	10,6107
		2020	59,07	5	Rp 2.044.604.013.957	Rp 19.777.500.514.550	10,338
		2021	59,07	6	Rp 1.295.324.731.877	Rp 19.917.653.265.528	6,5034
22	SKBM	2018	82,8	6	Rp 17.482.116.543	Rp 1.771.365.972.009	0,98693
		2019	82,8	6	Rp 723.649.337	Rp 1.820.383.352.811	0,03975
		2020	82,8	6	Rp 6.273.578.476	Rp 1.768.660.546.754	0,35471
		2021	67,12	6	Rp 31.386.857.535	Rp 1.970.428.120.056	1,5929
23	STTP	2018	56,76	12	Rp 258.245.878.592	Rp 2.631.189.810.030	9,81479
		2019	56,76	12	Rp 486.438.560.251	Rp 2.881.563.083.954	16,8811
		2020	56,76	12	Rp 625.246.591.164	Rp 3.448.995.059.882	18,1284
		2021	56,76	12	Rp 627.475.423.385	Rp 3.919.243.683.748	16,0101
24	KLBF	2018	57,97	4	Rp 2.552.706.945.624	Rp 18.146.206.145.369	14,0674
		2019	56,96	4	Rp 2.513.242.403.090	Rp 20.264.726.862.584	12,4021
		2020	57,06	4	Rp 2.865.987.119.268	Rp 22.564.300.317.374	12,7014
		2021	57,91	6	Rp 3.208.499.314.413	Rp 25.666.635.156.271	12,5007
25	PYFA	2018	53,85	6	Rp 10.071.560.089	Rp 187.057.163.854	5,38422
		2019	53,85	6	Rp 7.938.752.763	Rp 190.786.208.250	4,16107
		2020	73,44	8	Rp 32.905.756.592	Rp 228.575.380.866	14,396
		2021	73,78	12	Rp 9.468.310.169	Rp 806.221.575.272	1,17441
26	SIDO	2018	81,6	4	Rp 660.668.000.000	Rp 3.337.628.000.000	19,7945
		2019	81,6	7	Rp 802.121.000.000	Rp 3.536.898.000.000	22,6787
		2020	81,6	7	Rp 929.757.000.000	Rp 3.849.516.000.000	24,1526
		2021	81,6	10	Rp 1.268.263.000.000	Rp 4.068.970.000.000	31,1691
27	TSPC	2018	79,91	4	Rp 553.039.101.876	Rp 7.869.975.060.326	7,0272
		2019	80,44	4	Rp 568.499.070.298	Rp 8.372.769.580.743	6,78986
		2020	81,65	4	Rp 843.904.265.909	Rp 9.104.657.533.366	9,26893
		2021	82,15	4	Rp 874.709.848.707	Rp 9.644.326.662.784	9,06968
28	KINO	2018	80,23	4	Rp 150.116.045.042	Rp 3.592.164.205.408	4,17899
		2019	80,23	4	Rp 515.603.339.649	Rp 4.695.764.958.883	10,9802
		2020	81,23	4	Rp 110.904.948.290	Rp 5.255.359.155.031	2,11032
		2021	81,23	4	Rp 122.401.609.250	Rp 5.346.800.159.052	2,28925
29	WOOD	2018	79,28	4	Rp 530.726.375.398	Rp 4.588.497.407.410	11,5665
		2019	79,28	6	Rp 253.568.873.330	Rp 5.515.384.761.490	4,59748
		2020	71,89	6	Rp 329.025.348.834	Rp 5.856.758.922.140	5,61787
		2021	71,87	6	Rp 546.030.571.018	Rp 6.801.034.778.630	8,02864
30	SPMA	2018	92,37	6	Rp 82.414.344.052	Rp 2.282.845.632.924	3,61016
		2019	92,37	6	Rp 122.928.914.596	Rp 2.372.130.750.775	5,18221
		2020	92,37	6	Rp 153.853.463.755	Rp 2.316.065.006.133	6,64288
		2021	92,37	7	Rp 315.799.851.657	Rp 2.746.153.295.147	11,4997

Lampiran 4

Manajemen Laba (Tahap 1: Menghitung Jumlah Keseluruhan Akrua)

NO	KODE	TAHUN	Niit	CFOit	TACit	
						Nlit-CFit
1	WTON	2018	Rp 490.020.360.035	Rp 733.378.642.718	-Rp	243.358.282.683
		2019	Rp 517.517.726.078	Rp 1.126.052.429.214	-Rp	608.534.703.136
		2020	Rp 120.990.297.330	Rp 803.263.880.034	-Rp	682.273.582.704
		2021	Rp 82.944.688.133	Rp 44.401.200.190	Rp	38.543.487.943
2	INAI	2018	Rp 45.487.260.497	Rp 132.356.154.811	-Rp	86.868.894.314
		2019	Rp 34.392.474.366	-Rp 66.131.822.016	Rp	100.524.296.382
		2020	Rp 28.018.475.040	Rp 22.851.423.674	Rp	5.167.051.366
		2021	Rp 65.239.419.998	-Rp 78.159.395.727	Rp	143.398.815.725
3	ISSP	2018	Rp 74.475.000.000	-Rp 374.759.000.000	Rp	449.234.000.000
		2019	Rp 183.251.000.000	Rp 461.351.000.000	-Rp	278.100.000.000
		2020	Rp 237.344.000.000	Rp 350.585.000.000	-Rp	113.241.000.000
		2021	Rp 494.165.000.000	-Rp 110.281.000.000	Rp	604.446.000.000
4	AGII	2018	Rp 118.462.000.000	Rp 311.207.000.000	-Rp	192.745.000.000
		2019	Rp 167.239.000.000	Rp 411.801.000.000	-Rp	244.562.000.000
		2020	Rp 97.501.000.000	Rp 364.251.000.000	-Rp	266.750.000.000
		2021	Rp 214.372.000.000	Rp 605.945.000.000	-Rp	391.573.000.000
5	BUDI	2018	Rp 49.780.000.000	Rp 26.016.000.000	Rp	23.764.000.000
		2019	Rp 81.329.000.000	Rp 271.140.000.000	-Rp	189.811.000.000
		2020	Rp 63.832.000.000	Rp 193.682.000.000	-Rp	129.850.000.000
		2021	Rp 92.535.000.000	Rp 233.809.000.000	-Rp	141.274.000.000
6	DPNS	2018	Rp 10.866.601.490	-Rp 12.882.144.526	Rp	23.748.746.016
		2019	Rp 6.230.884.067	Rp 2.120.773.193	Rp	4.110.110.874
		2020	Rp 3.374.791.512	Rp 11.665.655.173	-Rp	8.290.863.661
		2021	Rp 23.147.561.947	Rp 403.641.929	Rp	22.743.920.018
7	SRSN	2018	Rp 62.282.117.000	Rp 31.387.997.000	Rp	30.894.120.000
		2019	Rp 42.832.547.000	Rp 10.927.791.000	Rp	31.904.756.000
		2020	Rp 86.743.012.000	Rp 5.784.321.000	Rp	80.958.691.000
		2021	Rp 26.340.030.000	Rp 76.373.971.000	-Rp	50.033.941.000
8	AKPI	2018	Rp 107.221.262.000	-Rp 23.973.646.000	Rp	131.194.908.000
		2019	Rp 18.469.014.000	Rp 243.459.904.000	-Rp	224.990.890.000
		2020	Rp 68.930.968.000	Rp 241.597.435.000	-Rp	172.666.467.000
		2021	Rp 164.432.855.000	-Rp 12.866.081.000	Rp	177.298.936.000
9	IGAR	2018	Rp 45.825.707.894	Rp 2.010.760.208	Rp	43.814.947.686
		2019	Rp 60.649.376.118	Rp 110.401.909.570	-Rp	49.752.533.452
		2020	Rp 64.486.782.911	Rp 84.333.900.700	-Rp	19.847.117.789
		2021	Rp 104.524.411.336	Rp 58.598.795.292	Rp	45.925.616.044
10	IMPC	2018	Rp 121.885.045.875	Rp 43.232.569.972	Rp	78.652.475.903

		2019	Rp 121.885.045.875	Rp 136.558.916.453	-Rp 14.673.870.578
		2020	Rp 107.180.917.180	Rp 226.954.878.020	-Rp 119.773.960.840
		2021	Rp 239.862.394.259	Rp 245.457.033.236	-Rp 5.594.638.977
11	PBID	2018	Rp 306.090.533.000	-Rp 260.553.766.000	Rp 566.644.299.000
		2019	Rp 218.885.581.000	Rp 550.462.013.000	-Rp 331.576.432.000
		2020	Rp 374.237.632.000	Rp 536.058.768.000	-Rp 161.821.136.000
		2021	Rp 538.043.283.000	Rp 140.387.079.000	Rp 397.656.204.000
12	TALF	2018	Rp 54.106.195.241	Rp 39.174.885.367	Rp 14.931.309.874
		2019	Rp 234.244.613.412	Rp 27.401.453.041	Rp 206.843.160.371
		2020	Rp 13.676.730.051	Rp 64.823.265.195	-Rp 51.146.535.144
		2021	Rp 27.498.732.096	Rp 24.146.878.930	Rp 3.351.853.166
13	FASW	2018	Rp 1.401.437.708.670	Rp 454.885.000.000	Rp 946.552.708.670
		2019	Rp 974.174.946.837	Rp 171.116.000.000	Rp 803.058.946.837
		2020	Rp 346.329.000.000	Rp 1.733.244.001.462	-Rp 1.386.915.001.462
		2021	Rp 683.326.000.000	Rp 1.116.219.495.805	-Rp 432.893.495.805
14	KDSI	2018	Rp 69.631.528.292	Rp 88.557.902.537	-Rp 18.926.374.245
		2019	Rp 53.034.379.616	Rp 258.033.801.758	-Rp 204.999.422.142
		2020	Rp 55.312.205.779	Rp 92.471.853.714	-Rp 37.159.647.935
		2021	Rp 66.388.760.541	-Rp 62.896.940.040	Rp 129.285.700.581
15	INDS	2018	Rp 115.037.888.323	Rp 133.733.783.003	-Rp 18.695.894.680
		2019	Rp 443.680.263.207	Rp 155.508.121.580	Rp 288.172.141.627
		2020	Rp 57.078.155.701	Rp 308.807.847.299	-Rp 251.729.691.598
		2021	Rp 155.999.314.481	-Rp 260.039.396.627	Rp 416.038.711.108
16	CEKA	2018	Rp 100.378.388.775	Rp 287.259.686.428	-Rp 186.881.297.653
		2019	Rp 214.147.120.992	Rp 453.147.999.966	-Rp 239.000.878.974
		2020	Rp 188.920.298.030	Rp 171.295.450.196	Rp 17.624.847.834
		2021	Rp 186.151.967.971	-Rp 91.481.686.113	Rp 277.633.654.084
17	KBLM	2018	Rp 40.925.940.610	Rp 49.396.645.050	-Rp 8.470.704.440
		2019	Rp 37.822.208.629	-Rp 90.085.786.270	Rp 127.907.994.899
		2020	Rp 4.385.827.519	Rp 63.391.302.057	-Rp 59.005.474.538
		2021	Rp 383.019.855.210	-Rp 22.885.073.337	Rp 405.904.928.547
18	SCCO	2018	Rp 84.126.615.076	-Rp 133.493.168.560	Rp 217.619.783.636
		2019	Rp 92.900.354.522	Rp 128.284.278.362	-Rp 35.383.923.840
		2020	Rp 234.324.340.285	Rp 1.205.839.336.898	-Rp 971.514.996.613
		2021	Rp 1.190.459.501.185	Rp 51.530.388.796	Rp 1.138.929.112.389
19	HOKI	2018	Rp 92.570.914.640	Rp 7.395.470.836	Rp 85.175.443.804
		2019	Rp 103.273.133.280	Rp 105.224.199.992	-Rp 1.951.066.712
		2020	Rp 37.437.828.212	Rp 78.181.287.748	-Rp 40.743.459.536
		2021	Rp 15.777.435.517	Rp 13.949.428.441	Rp 1.828.007.076
20	INDF	2018	Rp 6.350.788.000.000	Rp 5.935.829.000.000	Rp 414.959.000.000
		2019	Rp 6.588.662.000.000	Rp 13.344.494.000.000	-Rp 6.755.832.000.000
		2020	Rp 9.241.113.000.000	Rp 13.855.497.000.000	-Rp 4.614.384.000.000

		2021	Rp 12.127.419.000.000	Rp 14.692.641.000.000	-Rp 2.565.222.000.000
21	MYOR	2018	Rp 1.804.748.133.197	Rp 459.273.241.788	Rp 1.345.474.891.409
		2019	Rp 2.020.050.505.649	Rp 3.303.864.262.122	-Rp 1.283.813.756.473
		2020	Rp 2.044.604.013.957	Rp 3.715.832.449.186	-Rp 1.671.228.435.229
		2021	Rp 1.295.324.731.877	Rp 1.041.955.003.348	Rp 253.369.728.529
22	SKBM	2018	Rp 17.482.116.543	-Rp 55.800.390.845	Rp 73.282.507.388
		2019	Rp 723.649.337	-Rp 80.895.531.759	Rp 81.619.181.096
		2020	Rp 6.273.578.476	Rp 9.707.485.134	-Rp 3.433.906.658
		2021	Rp 31.386.857.535	-Rp 44.012.427.508	Rp 75.399.285.043
23	STTP	2018	Rp 258.245.878.592	Rp 245.006.975.842	Rp 13.238.902.750
		2019	Rp 486.438.560.251	Rp 499.922.010.752	-Rp 13.483.450.501
		2020	Rp 625.246.591.164	Rp 926.245.668.352	-Rp 300.999.077.188
		2021	Rp 627.475.423.385	Rp 624.353.076.652	Rp 3.122.346.733
24	KLBF	2018	Rp 2.552.706.945.624	Rp 2.770.775.949.459	-Rp 218.069.003.835
		2019	Rp 2.513.242.403.090	Rp 2.502.968.822.391	Rp 10.273.580.699
		2020	Rp 2.865.987.119.268	Rp 4.221.549.815.090	-Rp 1.355.562.695.822
		2021	Rp 3.208.499.314.413	Rp 2.825.946.276.086	Rp 382.553.038.327
25	PYFA	2018	Rp 10.071.560.089	Rp 4.829.470.106	Rp 5.242.089.983
		2019	Rp 7.938.752.763	Rp 17.609.426.409	-Rp 9.670.673.646
		2020	Rp 32.905.756.592	Rp 1.112.220.080	Rp 31.793.536.512
		2021	Rp 9.468.310.169	Rp 39.586.425.851	-Rp 30.118.115.682
26	SIDO	2018	Rp 660.668.000.000	Rp 846.389.000.000	-Rp 185.721.000.000
		2019	Rp 802.121.000.000	Rp 836.914.000.000	-Rp 34.793.000.000
		2020	Rp 929.757.000.000	Rp 103.575.000.000	Rp 826.182.000.000
		2021	Rp 1.268.263.000.000	Rp 1.199.317.000.000	Rp 68.946.000.000
27	TSPC	2018	Rp 553.039.101.876	Rp 389.088.123.975	Rp 163.950.977.901
		2019	Rp 568.499.070.298	Rp 389.088.123.975	Rp 179.410.946.323
		2020	Rp 843.904.265.909	Rp 389.088.123.975	Rp 454.816.141.934
		2021	Rp 874.709.848.707	Rp 689.652.508.330	Rp 185.057.340.377
28	KINO	2018	Rp 150.116.045.042	Rp 160.526.205.538	-Rp 10.410.160.496
		2019	Rp 515.603.339.649	Rp 17.379.083.127	Rp 498.224.256.522
		2020	Rp 110.904.948.290	-Rp 71.182.500.389	Rp 182.087.448.679
		2021	Rp 122.401.609.250	Rp 591.719.438.701	-Rp 469.317.829.451
29	WOOD	2018	Rp 530.726.375.398	-Rp 414.427.984.259	Rp 945.154.359.657
		2019	Rp 253.568.873.330	-Rp 406.185.848.934	Rp 659.754.722.264
		2020	Rp 329.025.348.834	Rp 95.687.138.290	Rp 233.338.210.544
		2021	Rp 546.030.571.018	-Rp 51.752.783.777	Rp 597.783.354.795
30	SPMA	2018	Rp 82.414.344.052	Rp 224.285.334.887	-Rp 141.870.990.835
		2019	Rp 122.928.914.596	Rp 112.951.558.986	Rp 9.977.355.610
		2020	Rp 153.853.463.755	Rp 699.850.710.766	-Rp 545.997.247.011
		2021	Rp 315.799.851.657	Rp 791.805.681.957	-Rp 476.005.830.300

Manajemen Laba (Tahap 2: Menentukan Nominal Total Accruals diestimasi menggunakan regresi linear)

KODE	TAHUN	Total Aset Tahun-1		TACit/TAit-1	1/TAit-1
		TAit -1	Y	X1	
WTON	2018	Rp 7.067.976.095.043	-0,03443	0,0000000000001415	
	2019	Rp 8.881.778.299.672	-0,06851	0,0000000000001126	
	2020	Rp 10.337.895.087.207	-0,06600	0,0000000000000967	
	2021	Rp 8.509.017.299.594	0,00453	0,0000000000001175	
INAI	2018	Rp 1.213.916.545.120	-0,07156	0,00000000000008238	
	2019	Rp 1.400.683.598.096	0,07177	0,00000000000007139	
	2020	Rp 1.212.894.403.676	0,00426	0,00000000000008245	
	2021	Rp 1.395.969.637.457	0,10272	0,00000000000007163	
ISSP	2018	Rp 6.269.365.000.000	0,07166	0,0000000000001595	
	2019	Rp 6.494.070.000.000	-0,04282	0,0000000000001540	
	2020	Rp 6.424.507.000.000	-0,01763	0,0000000000001557	
	2021	Rp 6.076.604.000.000	0,09947	0,0000000000001646	
AGII	2018	Rp 6.403.543.000.000	-0,03010	0,0000000000001562	
	2019	Rp 6.647.755.000.000	-0,03679	0,0000000000001504	
	2020	Rp 7.020.980.000.000	-0,03799	0,0000000000001424	
	2021	Rp 7.121.458.000.000	-0,05498	0,0000000000001404	
BUDI	2018	Rp 2.939.456.000.000	0,00808	0,00000000000003402	
	2019	Rp 3.392.980.000.000	-0,05594	0,00000000000002947	
	2020	Rp 2.999.767.000.000	-0,04329	0,00000000000003334	
	2021	Rp 2.963.007.000.000	-0,04768	0,00000000000003375	
DPNS	2018	Rp 308.491.173.960	0,07698	0,000000000000032416	
	2019	Rp 322.185.012.261	0,01276	0,000000000000031038	
	2020	Rp 318.141.387.900	-0,02606	0,000000000000031433	
	2021	Rp 317.310.718.779	0,07168	0,000000000000031515	
SRSN	2018	Rp 652.726.454.000	0,04733	0,00000000000015320	
	2019	Rp 686.777.211.000	0,04646	0,00000000000014561	
	2020	Rp 779.246.858.000	0,10389	0,00000000000012833	
	2021	Rp 906.846.895.000	-0,05517	0,00000000000011027	
AKPI	2018	Rp 2.745.325.833.000	0,04779	0,00000000000003643	
	2019	Rp 3.070.410.492.000	-0,07328	0,00000000000003257	
	2020	Rp 2.776.775.756.000	-0,06218	0,00000000000003601	
	2021	Rp 2.644.267.716.000	0,06705	0,00000000000003782	
IGAR	2018	Rp 513.022.591.574	0,08541	0,00000000000019492	
	2019	Rp 570.197.810.698	-0,08725	0,00000000000017538	
	2020	Rp 617.594.780.669	-0,03214	0,00000000000016192	
	2021	Rp 665.863.417.235	0,06897	0,00000000000015018	

IMPC	2018	Rp	2.294.677.493.483	0,03428	0,0000000000004358
	2019	Rp	2.370.198.817.803	-0,00619	0,0000000000004219
	2020	Rp	2.501.132.856.219	-0,04789	0,0000000000003998
	2021	Rp	2.697.100.062.756	-0,00207	0,0000000000003708
PBID	2018	Rp	1.818.904.603.000	0,31153	0,0000000000005498
	2019	Rp	2.295.734.967.000	-0,14443	0,0000000000004356
	2020	Rp	2.338.919.728.000	-0,06919	0,0000000000004275
	2021	Rp	2.421.301.079.000	0,16423	0,0000000000004130
TALF	2018	Rp	921.240.988.517	0,01621	0,0000000000010855
	2019	Rp	1.103.965.526.279	0,18736	0,0000000000009058
	2020	Rp	1.329.083.050.439	-0,03848	0,0000000000007524
	2021	Rp	1.474.472.516.166	0,00227	0,0000000000006782
FASW	2018	Rp	9.369.891.776.775	0,10102	0,0000000000001067
	2019	Rp	10.965.118.708.784	0,07324	0,0000000000000912
	2020	Rp	10.751.992.000.000	-0,12899	0,0000000000000930
	2021	Rp	11.513.044.000.000	-0,03760	0,0000000000000869
KDSI	2018	Rp	1.328.291.727.616	-0,01425	0,0000000000007528
	2019	Rp	1.391.416.464.512	-0,14733	0,0000000000007187
	2020	Rp	1.253.650.408.375	-0,02964	0,0000000000007977
	2021	Rp	1.245.707.236.962	0,10378	0,0000000000008028
INDS	2018	Rp	2.434.617.337.849	-0,00768	0,0000000000004107
	2019	Rp	2.482.337.567.967	0,11609	0,0000000000004028
	2020	Rp	2.834.422.741.208	-0,08881	0,0000000000003528
	2021	Rp	2.826.260.084.696	0,14720	0,0000000000003538
CEKA	2018	Rp	1.392.636.444.501	-0,13419	0,0000000000007181
	2019	Rp	1.168.956.042.706	-0,20446	0,0000000000008555
	2020	Rp	1.393.079.542.074	0,01265	0,0000000000007178
	2021	Rp	1.566.673.828.068	0,17721	0,0000000000006383
KBLM	2018	Rp	1.235.198.847.468	-0,00686	0,0000000000008096
	2019	Rp	1.298.358.478.375	0,09852	0,0000000000007702
	2020	Rp	1.284.437.358.420	-0,04594	0,0000000000007786
	2021	Rp	1.026.762.882.496	0,39532	0,0000000000009739
SCCO	2018	Rp	4.014.244.589.706	0,05421	0,0000000000002491
	2019	Rp	4.165.196.478.857	-0,00850	0,0000000000002401
	2020	Rp	4.315.618.681.968	-0,22512	0,0000000000002317
	2021	Rp	3.742.655.418.191	0,30431	0,0000000000002672
HOKI	2018	Rp	576.963.542.579	0,14763	0,0000000000017332
	2019	Rp	758.846.556.031	-0,00257	0,0000000000013178
	2020	Rp	848.676.035.300	-0,04801	0,0000000000011783
	2021	Rp	906.924.214.166	0,00202	0,0000000000011026
INDF	2018	Rp	88.400.877.000.000	0,00469	0,000000000000113
	2019	Rp	96.537.796.000.000	-0,06998	0,000000000000104

	2020	Rp	96.198.559.000.000	-0,04797	0,0000000000000104
	2021	Rp	163.136.516.000.000	-0,01572	0,0000000000000061
MYOR	2018	Rp	14.915.849.800.251	0,09020	0,0000000000000670
	2019	Rp	17.591.706.426.634	-0,07298	0,0000000000000568
	2020	Rp	19.037.918.806.473	-0,08778	0,0000000000000525
	2021	Rp	19.777.500.514.550	0,01281	0,0000000000000506
SKBM	2018	Rp	1.632.027.475.045	0,04490	0,00000000000006127
	2019	Rp	1.771.365.972.009	0,04608	0,00000000000005645
	2020	Rp	1.820.383.352.811	-0,00189	0,00000000000005493
	2021	Rp	1.768.660.546.754	0,04263	0,00000000000005654
STTP	2018	Rp	2.342.432.443.196	0,00565	0,00000000000004269
	2019	Rp	2.631.189.810.030	-0,00512	0,00000000000003801
	2020	Rp	2.881.563.083.954	-0,10446	0,00000000000003470
	2021	Rp	3.448.995.059.882	0,00091	0,00000000000002899
KLBF	2018	Rp	16.616.239.416.335	-0,01312	0,0000000000000602
	2019	Rp	18.146.206.145.369	0,00057	0,0000000000000551
	2020	Rp	20.264.726.862.584	-0,06689	0,0000000000000493
	2021	Rp	22.564.300.317.374	0,01695	0,0000000000000443
PYFA	2018	Rp	159.563.931.041	0,03285	0,0000000000062671
	2019	Rp	187.057.163.854	-0,05170	0,0000000000053460
	2020	Rp	190.786.208.250	0,16664	0,0000000000052415
	2021	Rp	228.575.380.866	-0,13176	0,0000000000043749
SIDO	2018	Rp	3.158.198.000.000	-0,05881	0,0000000000003166
	2019	Rp	3.337.628.000.000	-0,01042	0,0000000000002996
	2020	Rp	3.536.898.000.000	0,23359	0,0000000000002827
	2021	Rp	3.849.516.000.000	0,01791	0,0000000000002598
TSPC	2018	Rp	7.434.900.309.021	0,02205	0,0000000000001345
	2019	Rp	7.869.975.060.326	0,02280	0,0000000000001271
	2020	Rp	8.372.769.580.743	0,05432	0,0000000000001194
	2021	Rp	9.104.657.533.366	0,02033	0,0000000000001098
KINO	2018	Rp	3.237.595.219.274	-0,00322	0,0000000000003089
	2019	Rp	3.592.164.205.408	0,13870	0,0000000000002784
	2020	Rp	4.695.764.958.883	0,03878	0,0000000000002130
	2021	Rp	5.255.359.155.031	-0,08930	0,0000000000001903
WOOD	2018	Rp	3.843.002.133.341	0,24594	0,0000000000002602
	2019	Rp	4.588.497.407.410	0,14378	0,0000000000002179
	2020	Rp	5.515.384.761.490	0,04231	0,0000000000001813
	2021	Rp	5.856.758.922.140	0,10207	0,0000000000001707
SPMA	2018	Rp	2.175.660.855.114	-0,06521	0,0000000000004596
	2019	Rp	2.282.845.632.924	0,00437	0,0000000000004380
	2020	Rp	2.372.130.750.775	-0,23017	0,0000000000004216
	2021	Rp	2.316.065.006.133	-0,20552	0,0000000000004318

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KODE	TAHUN	Pendapatan	Pendapatan Tahun-1	Δ REV	Δ Rev/TAit-1
		REVit	REVit-1		X2
WTON	2018	Rp 6.930.628.258.854	Rp 5.362.263.237.778	Rp 1.568.365.021.076	0,222
	2019	Rp 7.083.384.467.587	Rp 6.930.628.258.854	Rp 152.756.208.733	0,017
	2020	Rp 4.803.359.291.718	Rp 7.083.384.467.587	-Rp 2.280.025.175.869	-0,221
	2021	Rp 4.312.853.243.803	Rp 4.803.359.291.718	-Rp 490.506.047.915	-0,058
INAI	2018	Rp 1.130.297.518.656	Rp 980.285.748.450	Rp 150.011.770.206	0,124
	2019	Rp 1.216.136.763.334	Rp 1.130.297.518.656	Rp 85.839.244.678	0,061
	2020	Rp 1.028.910.711.144	Rp 1.216.136.763.334	-Rp 187.226.052.190	-0,154
	2021	Rp 1.436.934.034.909	Rp 1.028.910.711.144	Rp 408.023.323.765	0,292
ISSP	2018	Rp 4.467.590.000.000	Rp 3.662.810.000.000	Rp 804.780.000.000	0,128
	2019	Rp 4.885.875.000.000	Rp 4.467.590.000.000	Rp 418.285.000.000	0,064
	2020	Rp 3.775.530.000.000	Rp 4.885.875.000.000	-Rp 1.110.345.000.000	-0,173
	2021	Rp 5.378.808.000.000	Rp 3.775.530.000.000	Rp 1.603.278.000.000	0,264
AGII	2018	Rp 2.073.258.000.000	Rp 1.838.417.000.000	Rp 234.841.000.000	0,037
	2019	Rp 2.203.617.000.000	Rp 2.073.258.000.000	Rp 130.359.000.000	0,020
	2020	Rp 2.188.179.000.000	Rp 2.203.617.000.000	-Rp 15.438.000.000	-0,002
	2021	Rp 2.738.813.000.000	Rp 2.188.179.000.000	Rp 550.634.000.000	0,077
BUDI	2018	Rp 2.647.193.000.000	Rp 2.510.578.000.000	Rp 136.615.000.000	0,046
	2019	Rp 3.003.768.000.000	Rp 2.647.193.000.000	Rp 356.575.000.000	0,105
	2020	Rp 2.725.866.000.000	Rp 3.003.768.000.000	-Rp 277.902.000.000	-0,093
	2021	Rp 3.374.782.000.000	Rp 2.725.866.000.000	Rp 648.916.000.000	0,219
DPNS	2018	Rp 143.382.081.850	Rp 111.294.849.755	Rp 32.087.232.095	0,104
	2019	Rp 118.917.403.800	Rp 143.382.081.850	-Rp 24.464.678.050	-0,076
	2020	Rp 96.644.910.643	Rp 118.917.403.800	-Rp 22.272.493.157	-0,070
	2021	Rp 147.210.449.631	Rp 96.644.910.643	Rp 50.565.538.988	0,159
SRSN	2018	Rp 600.986.872.000	Rp 521.481.727.000	Rp 79.505.145.000	0,122
	2019	Rp 684.464.392.000	Rp 600.986.872.000	Rp 83.477.520.000	0,122
	2020	Rp 890.996.866.000	Rp 684.464.392.000	Rp 206.532.474.000	0,265
	2021	Rp 907.832.649.000	Rp 890.996.866.000	Rp 16.835.783.000	0,019
AKPI	2018	Rp 2.387.420.036.000	Rp 2.064.857.643.000	Rp 322.562.393.000	0,117
	2019	Rp 2.251.123.299.000	Rp 2.387.420.036.000	-Rp 136.296.737.000	-0,044
	2020	Rp 2.230.113.093.000	Rp 2.251.123.299.000	-Rp 21.010.206.000	-0,008
	2021	Rp 2.702.959.888.000	Rp 2.230.113.093.000	Rp 472.846.795.000	0,179
IGAR	2018	Rp 777.316.506.801	Rp 761.926.952.217	Rp 15.389.554.584	0,030
	2019	Rp 776.541.441.414	Rp 777.316.506.801	-Rp 775.065.387	-0,001
	2020	Rp 739.402.296.030	Rp 776.541.441.414	-Rp 37.139.145.384	-0,060
	2021	Rp 970.111.806.482	Rp 739.402.296.030	Rp 230.709.510.452	0,346
IMPC	2018	Rp 1.395.298.815.177	Rp 1.193.054.430.825	Rp 202.244.384.352	0,088

	2019	Rp 1.495.759.701.262	Rp 1.395.298.815.177	Rp 100.460.886.085	0,042
	2020	Rp 1.797.514.877.242	Rp 1.495.759.701.262	Rp 301.755.175.980	0,121
	2021	Rp 2.227.367.211.794	Rp 1.797.514.877.242	Rp 429.852.334.552	0,159
PBID	2018	Rp 4.353.287.585.000	Rp 3.490.087.264.000	Rp 863.200.321.000	0,475
	2019	Rp 4.632.864.612.000	Rp 4.353.287.585.000	Rp 279.577.027.000	0,122
	2020	Rp 3.870.552.460.000	Rp 4.632.864.612.000	-Rp 762.312.152.000	-0,326
	2021	Rp 4.441.512.773.000	Rp 3.870.552.460.000	Rp 570.960.313.000	0,236
TALF	2018	Rp 926.321.180.682	Rp 646.087.885.410	Rp 280.233.295.272	0,304
	2019	Rp 924.654.057.926	Rp 926.321.180.682	-Rp 1.667.122.756	-0,002
	2020	Rp 1.022.101.048.870	Rp 924.654.057.926	Rp 97.446.990.944	0,073
	2021	Rp 1.047.891.188.545	Rp 1.022.101.048.870	Rp 25.790.139.675	0,017
FASW	2018	Rp 9.938.310.691.325	Rp 7.337.185.138.762	Rp 2.601.125.552.563	0,278
	2019	Rp 8.268.503.880.196	Rp 9.938.310.691.325	-Rp 1.669.806.811.129	-0,152
	2020	Rp 7.909.812.000.000	Rp 8.268.503.880.196	-Rp 358.691.880.196	-0,033
	2021	Rp11.932.773.000.000	Rp 7.909.812.000.000	Rp 4.022.961.000.000	0,349
KDSI	2018	Rp 2.327.951.625.610	Rp 2.245.519.457.754	Rp 82.432.167.856	0,062
	2019	Rp 2.234.941.096.110	Rp 2.327.951.625.610	-Rp 93.010.529.500	-0,067
	2020	Rp 1.923.089.935.410	Rp 2.234.941.096.110	-Rp 311.851.160.700	-0,249
	2021	Rp 2.241.085.126.185	Rp 1.923.089.935.410	Rp 317.995.190.775	0,255
INDS	2018	Rp 2.400.062.227.790	Rp 1.967.982.902.772	Rp 432.079.325.018	0,177
	2019	Rp 2.091.491.715.532	Rp 2.400.062.227.790	-Rp 308.570.512.258	-0,124
	2020	Rp 1.626.190.564.290	Rp 2.091.491.715.532	-Rp 465.301.151.242	-0,164
	2021	Rp 2.643.817.825.127	Rp 1.626.190.564.290	Rp 1.017.627.260.837	0,360
CEKA	2018	Rp 3.629.327.583.572	Rp 4.257.738.486.908	-Rp 628.410.903.336	-0,451
	2019	Rp 3.120.937.098.980	Rp 3.629.327.583.572	-Rp 508.390.484.592	-0,435
	2020	Rp 3.634.297.273.749	Rp 3.120.937.098.980	Rp 513.360.174.769	0,369
	2021	Rp 5.359.440.530.374	Rp 3.634.297.273.749	Rp 1.725.143.256.625	1,101
KBLM	2018	Rp 1.243.465.775.218	Rp 1.215.476.677.995	Rp 27.989.097.223	0,023
	2019	Rp 1.149.120.504.681	Rp 1.243.465.775.218	-Rp 94.345.270.537	-0,073
	2020	Rp 883.822.892.518	Rp 1.149.120.504.681	-Rp 265.297.612.163	-0,207
	2021	Rp 1.214.204.113.826	Rp 883.822.892.518	Rp 330.381.221.308	0,322
SCCO	2018	Rp 5.160.182.004.111	Rp 4.440.404.595.541	Rp 719.777.408.570	0,179
	2019	Rp 5.701.072.391.797	Rp 5.160.182.004.111	Rp 540.890.387.686	0,130
	2020	Rp 4.620.736.359.547	Rp 5.701.072.391.797	-Rp 1.080.336.032.250	-0,250
	2021	Rp 5.020.992.336.635	Rp 4.620.736.359.547	Rp 400.255.977.088	0,107
HOKI	2018	Rp 1.430.785.280.985	Rp 1.209.215.316.632	Rp 221.569.964.353	0,384
	2019	Rp 1.653.031.823.505	Rp 1.430.785.280.985	Rp 222.246.542.520	0,293
	2020	Rp 1.173.189.488.886	Rp 1.653.031.823.505	-Rp 479.842.334.619	-0,565
	2021	Rp 933.597.187.584	Rp 1.173.189.488.886	-Rp 239.592.301.302	-0,264
INDF	2018	Rp73.394.728.000.000	Rp70.186.618.000.000	Rp 3.208.110.000.000	0,036
	2019	Rp76.592.955.000.000	Rp73.394.728.000.000	Rp 3.198.227.000.000	0,033
	2020	Rp81.731.469.000.000	Rp76.592.955.000.000	Rp 5.138.514.000.000	0,053

	2021	Rp99.345.618.000.000	Rp81.731.469.000.000	Rp 17.614.149.000.000	0,108
MYOR	2018	Rp24.060.802.395.725	Rp20.816.673.946.473	Rp 3.244.128.449.252	0,217
	2019	Rp25.026.739.472.547	Rp24.060.802.395.725	Rp 965.937.076.822	0,055
	2020	Rp24.476.953.742.651	Rp25.026.739.472.547	-Rp 549.785.729.896	-0,029
	2021	Rp27.904.558.322.183	Rp24.476.953.742.651	Rp 3.427.604.579.532	0,173
SKBM	2018	Rp 1.953.910.957.160	Rp 1.841.487.199.828	Rp 112.423.757.332	0,069
	2019	Rp 2.104.704.872.583	Rp 1.953.910.957.160	Rp 150.793.915.423	0,085
	2020	Rp 3.165.530.224.724	Rp 2.104.704.872.583	Rp 1.060.825.352.141	0,583
	2021	Rp 3.847.887.478.570	Rp 3.165.530.224.724	Rp 682.357.253.846	0,386
STTP	2018	Rp 2.826.957.323.397	Rp 2.825.409.180.889	Rp 1.548.142.508	0,001
	2019	Rp 3.512.509.168.853	Rp 2.826.957.323.397	Rp 685.551.845.456	0,261
	2020	Rp 3.846.300.254.825	Rp 3.512.509.168.853	Rp 333.791.085.972	0,116
	2021	Rp 4.241.856.914.012	Rp 3.846.300.254.825	Rp 395.556.659.187	0,115
KLBF	2018	Rp21.074.306.186.027	Rp20.182.120.166.616	Rp 892.186.019.411	0,054
	2019	Rp22.633.476.361.038	Rp21.074.306.186.027	Rp 1.559.170.175.011	0,086
	2020	Rp23.112.654.991.224	Rp22.633.476.361.038	Rp 479.178.630.186	0,024
	2021	Rp26.261.194.512.313	Rp23.112.654.991.224	Rp 3.148.539.521.089	0,140
PYFA	2018	Rp 250.445.853.364	Rp 223.002.490.278	Rp 27.443.363.086	0,172
	2019	Rp 247.114.772.587	Rp 250.445.853.364	-Rp 3.331.080.777	-0,018
	2020	Rp 277.398.061.739	Rp 247.114.772.587	Rp 30.283.289.152	0,159
	2021	Rp 630.530.235.961	Rp 277.398.061.739	Rp 353.132.174.222	1,545
SIDO	2018	Rp 2.763.292.000.000	Rp 2.573.840.000.000	Rp 189.452.000.000	0,060
	2019	Rp 3.067.434.000.000	Rp 2.763.292.000.000	Rp 304.142.000.000	0,091
	2020	Rp 3.335.411.000.000	Rp 3.067.434.000.000	Rp 267.977.000.000	0,076
	2021	Rp 4.020.980.000.000	Rp 3.335.411.000.000	Rp 685.569.000.000	0,178
TSPC	2018	Rp10.088.118.830.780	Rp 9.565.462.045.199	Rp 522.656.785.581	0,070
	2019	Rp10.993.842.057.747	Rp10.088.118.830.780	Rp 905.723.226.967	0,115
	2020	Rp10.968.402.090.246	Rp10.993.842.057.747	-Rp 25.439.967.501	-0,003
	2021	Rp11.234.443.003.639	Rp10.968.402.090.246	Rp 266.040.913.393	0,029
KINO	2018	Rp 3.611.694.059.699	Rp 3.160.637.269.263	Rp 451.056.790.436	0,139
	2019	Rp 4.678.868.638.822	Rp 3.611.694.059.699	Rp 1.067.174.579.123	0,297
	2020	Rp 4.024.971.042.139	Rp 4.678.868.638.822	-Rp 653.897.596.683	-0,139
	2021	Rp 3.976.656.101.508	Rp 4.024.971.042.139	-Rp 48.314.940.631	-0,009
WOOD	2018	Rp 2.101.477.235.890	Rp 1.734.702.205.527	Rp 366.775.030.363	0,095
	2019	Rp 2.136.286.045.964	Rp 2.101.477.235.890	Rp 34.808.810.074	0,008
	2020	Rp 2.929.365.354.072	Rp 2.136.286.045.964	Rp 793.079.308.108	0,144
	2021	Rp 5.416.331.556.250	Rp 2.929.365.354.072	Rp 2.486.966.202.178	0,425
SPMA	2018	Rp 2.389.268.903.462	Rp 2.093.137.904.266	Rp 296.130.999.196	0,136
	2019	Rp 2.514.161.429.045	Rp 2.389.268.903.462	Rp 124.892.525.583	0,055
	2020	Rp 2.151.494.981.968	Rp 2.514.161.429.045	-Rp 362.666.447.077	-0,153
	2021	Rp 2.794.452.671.851	Rp 2.151.494.981.968	Rp 642.957.689.883	0,278

KODE	TAHUN	Aset Tetap (Properti)		PPEit/TAit-1 X3	Hasil Regresi		
		PPEit			$\beta 1$	$\beta 2$	$\beta 3$
WTON	2018	Rp	2.947.961.042.010	0,417	0,009	0,333	-0,066
	2019	Rp	3.012.075.396.737	0,339	0,009	0,333	-0,066
	2020	Rp	2.952.492.507.874	0,286	0,009	0,333	-0,066
	2021	Rp	3.152.889.015.230	0,371	0,009	0,333	-0,066
INAI	2018	Rp	227.489.647.951	0,187	0,009	0,333	-0,066
	2019	Rp	222.336.962.991	0,159	0,009	0,333	-0,066
	2020	Rp	261.608.342.068	0,216	0,009	0,333	-0,066
	2021	Rp	303.896.709.523	0,218	0,009	0,333	-0,066
ISSP	2018	Rp	2.197.050.000.000	0,350	0,009	0,333	-0,066
	2019	Rp	2.128.844.000.000	0,328	0,009	0,333	-0,066
	2020	Rp	2.197.790.000.000	0,342	0,009	0,333	-0,066
	2021	Rp	2.214.814.000.000	0,364	0,009	0,333	-0,066
AGII	2018	Rp	4.835.210.000.000	0,755	0,009	0,333	-0,066
	2019	Rp	5.092.495.000.000	0,766	0,009	0,333	-0,066
	2020	Rp	4.827.633.000.000	0,688	0,009	0,333	-0,066
	2021	Rp	4.827.633.000.000	0,678	0,009	0,333	-0,066
BUDI	2018	Rp	1.871.467.000.000	0,637	0,009	0,333	-0,066
	2019	Rp	1.808.968.000.000	0,533	0,009	0,333	-0,066
	2020	Rp	1.699.087.000.000	0,566	0,009	0,333	-0,066
	2021	Rp	1.663.014.000.000	0,561	0,009	0,333	-0,066
DPNS	2018	Rp	10.910.763.194	0,035	0,009	0,333	-0,066
	2019	Rp	10.075.298.217	0,031	0,009	0,333	-0,066
	2020	Rp	8.801.944.541	0,028	0,009	0,333	-0,066
	2021	Rp	11.457.269.574	0,036	0,009	0,333	-0,066
SRSN	2018	Rp	224.257.888.000	0,344	0,009	0,333	-0,066
	2019	Rp	228.818.788.000	0,333	0,009	0,333	-0,066
	2020	Rp	906.846.895.000	1,164	0,009	0,333	-0,066
	2021	Rp	860.162.908.000	0,949	0,009	0,333	-0,066
AKPI	2018	Rp	1.675.087.492.000	0,610	0,009	0,333	-0,066
	2019	Rp	1.521.317.226.000	0,495	0,009	0,333	-0,066
	2020	Rp	1.555.991.249.000	0,560	0,009	0,333	-0,066
	2021	Rp	1.863.695.431.000	0,705	0,009	0,333	-0,066
IGAR	2018	Rp	129.189.294.974	0,252	0,009	0,333	-0,066
	2019	Rp	144.745.920.744	0,254	0,009	0,333	-0,066
	2020	Rp	140.087.552.996	0,227	0,009	0,333	-0,066
	2021	Rp	126.819.959.998	0,190	0,009	0,333	-0,066
IMPC	2018	Rp	757.379.485.281	0,330	0,009	0,333	-0,066

	2019	Rp	851.624.396.191	0,359	0,009	0,333	-0,066
	2020	Rp	907.748.683.255	0,363	0,009	0,333	-0,066
	2021	Rp	919.831.502.753	0,341	0,009	0,333	-0,066
PBID	2018	Rp	496.925.726.000	0,273	0,009	0,333	-0,066
	2019	Rp	646.162.007.000	0,281	0,009	0,333	-0,066
	2020	Rp	736.342.962.000	0,315	0,009	0,333	-0,066
	2021	Rp	1.017.327.697.000	0,420	0,009	0,333	-0,066
TALF	2018	Rp	623.527.809.781	0,677	0,009	0,333	-0,066
	2019	Rp	840.773.505.144	0,762	0,009	0,333	-0,066
	2020	Rp	965.782.828.798	0,727	0,009	0,333	-0,066
	2021	Rp	1.006.930.999.941	0,683	0,009	0,333	-0,066
FASW	2018	Rp	7.263.839.935.749	0,775	0,009	0,333	-0,066
	2019	Rp	7.847.119.795.753	0,716	0,009	0,333	-0,066
	2020	Rp	8.485.611.000.000	0,789	0,009	0,333	-0,066
	2021	Rp	8.902.641.000.000	0,773	0,009	0,333	-0,066
KDSI	2018	Rp	524.053.587.271	0,395	0,009	0,333	-0,066
	2019	Rp	586.699.930.470	0,422	0,009	0,333	-0,066
	2020	Rp	552.917.461.644	0,441	0,009	0,333	-0,066
	2021	Rp	515.806.733.821	0,414	0,009	0,333	-0,066
INDS	2018	Rp	1.220.184.634.629	0,501	0,009	0,333	-0,066
	2019	Rp	1.703.717.389.562	0,686	0,009	0,333	-0,066
	2020	Rp	1.659.025.234.733	0,585	0,009	0,333	-0,066
	2021	Rp	1.634.963.654.100	0,578	0,009	0,333	-0,066
CEKA	2018	Rp	200.024.117.988	0,144	0,009	0,333	-0,066
	2019	Rp	195.283.411.192	0,167	0,009	0,333	-0,066
	2020	Rp	204.186.009.945	0,147	0,009	0,333	-0,066
	2021	Rp	236.062.886.495	0,151	0,009	0,333	-0,066
KBLM	2018	Rp	694.005.261.792	0,562	0,009	0,333	-0,066
	2019	Rp	708.519.458.254	0,546	0,009	0,333	-0,066
	2020	Rp	703.056.169.529	0,547	0,009	0,333	-0,066
	2021	Rp	1.076.905.718.959	1,049	0,009	0,333	-0,066
SCCO	2018	Rp	1.683.305.229.385	0,419	0,009	0,333	-0,066
	2019	Rp	1.663.655.512.779	0,399	0,009	0,333	-0,066
	2020	Rp	1.666.509.653.242	0,386	0,009	0,333	-0,066
	2021	Rp	2.704.706.448.349	0,723	0,009	0,333	-0,066
HOKI	2018	Rp	263.407.043.489	0,457	0,009	0,333	-0,066
	2019	Rp	353.945.662.234	0,466	0,009	0,333	-0,066
	2020	Rp	379.776.240.198	0,447	0,009	0,333	-0,066
	2021	Rp	442.033.942.721	0,487	0,009	0,333	-0,066
INDF	2018	Rp	42.388.236.000.000	0,480	0,009	0,333	-0,066
	2019	Rp	43.072.504.000.000	0,446	0,009	0,333	-0,066
	2020	Rp	45.862.919.000.000	0,477	0,009	0,333	-0,066

	2021	Rp	46.751.821.000.000	0,287	0,009	0,333	-0,066
MYOR	2018	Rp	4.258.300.525.120	0,285	0,009	0,333	-0,066
	2019	Rp	4.674.963.819.225	0,266	0,009	0,333	-0,066
	2020	Rp	6.043.201.970.326	0,317	0,009	0,333	-0,066
	2021	Rp	6.376.788.515.278	0,322	0,009	0,333	-0,066
SKBM	2018	Rp	582.660.258.194	0,357	0,009	0,333	-0,066
	2019	Rp	602.802.562.379	0,340	0,009	0,333	-0,066
	2020	Rp	440.748.401.586	0,242	0,009	0,333	-0,066
	2021	Rp	440.353.396.212	0,249	0,009	0,333	-0,066
STTP	2018	Rp	1.096.143.561.950	0,468	0,009	0,333	-0,066
	2019	Rp	1.124.520.287.704	0,427	0,009	0,333	-0,066
	2020	Rp	1.538.988.540.784	0,534	0,009	0,333	-0,066
	2021	Rp	1.552.703.249.576	0,450	0,009	0,333	-0,066
KLBF	2018	Rp	6.252.801.150.475	0,376	0,009	0,333	-0,066
	2019	Rp	7.666.314.692.908	0,422	0,009	0,333	-0,066
	2020	Rp	8.157.762.093.280	0,403	0,009	0,333	-0,066
	2021	Rp	7.994.022.263.626	0,354	0,009	0,333	-0,066
PYFA	2018	Rp	90.377.679.595	0,566	0,009	0,333	-0,066
	2019	Rp	88.397.889.858	0,473	0,009	0,333	-0,066
	2020	Rp	84.564.914.050	0,443	0,009	0,333	-0,066
	2021	Rp	370.454.157.198	1,621	0,009	0,333	-0,066
SIDO	2018	Rp	1.553.362.000.000	0,492	0,009	0,333	-0,066
	2019	Rp	1.593.059.000.000	0,477	0,009	0,333	-0,066
	2020	Rp	1.568.264.000.000	0,443	0,009	0,333	-0,066
	2021	Rp	1.588.101.000.000	0,413	0,009	0,333	-0,066
TSPC	2018	Rp	2.271.379.683.420	0,306	0,009	0,333	-0,066
	2019	Rp	2.370.214.050.251	0,301	0,009	0,333	-0,066
	2020	Rp	2.418.932.619.330	0,289	0,009	0,333	-0,066
	2021	Rp	2.509.079.373.131	0,276	0,009	0,333	-0,066
KINO	2018	Rp	1.416.998.860.302	0,438	0,009	0,333	-0,066
	2019	Rp	2.159.772.086.658	0,601	0,009	0,333	-0,066
	2020	Rp	2.340.811.522.787	0,498	0,009	0,333	-0,066
	2021	Rp	2.567.544.579.678	0,489	0,009	0,333	-0,066
WOOD	2018	Rp	1.932.994.555.038	0,503	0,009	0,333	-0,066
	2019	Rp	2.363.095.389.331	0,515	0,009	0,333	-0,066
	2020	Rp	2.197.910.407.307	0,399	0,009	0,333	-0,066
	2021	Rp	2.251.984.214.495	0,385	0,009	0,333	-0,066
SPMA	2018	Rp	1.367.186.114.023	0,628	0,009	0,333	-0,066
	2019	Rp	1.438.907.503.522	0,630	0,009	0,333	-0,066
	2020	Rp	1.659.143.550.952	0,699	0,009	0,333	-0,066
	2021	Rp	1.711.988.805.498	0,739	0,009	0,333	-0,066

Manajemen Laba (Tahap 3: Menentukan Nondiscretionary Accruals)

		Piutang Usaha Bersih	Piutang Usaha Tahun-1	Per Piutang Usaha	
KODE	TAHUN	RECit	RECit-1	ΔREC	ΔREV-ΔREC
WTON	2018	Rp1.213.120.116.246	Rp1.219.478.279.422	-6.358.163.176	Rp 1.574.723.184.252
	2019	Rp1.309.533.098.285	Rp1.213.120.116.246	96.412.982.039	Rp 56.343.226.694
	2020	Rp 632.738.063.839	Rp1.309.533.098.285	-676.795.034.446	-Rp 1.603.230.141.423
	2021	Rp 806.993.223.439	Rp 632.738.063.839	174.255.159.600	-Rp 664.761.207.515
INAI	2018	Rp 412.438.939.971	Rp 419.444.191.279	-7.005.251.308	Rp 157.017.021.514
	2019	Rp 355.205.144.029	Rp 375.933.774.031	-20.728.630.002	Rp 106.567.874.680
	2020	Rp 455.285.832.688	Rp 350.550.594.555	104.735.238.133	-Rp 291.961.290.323
	2021	Rp 459.277.440.366	Rp 452.559.180.404	6.718.259.962	Rp 401.305.063.803
ISSP	2018	Rp 669.538.000.000	Rp 715.844.000.000	-46.306.000.000	Rp 851.086.000.000
	2019	Rp 798.622.000.000	Rp 669.538.000.000	129.084.000.000	Rp 289.201.000.000
	2020	Rp 848.299.000.000	Rp 798.622.000.000	49.677.000.000	-Rp 1.160.022.000.000
	2021	Rp1.019.584.000.000	Rp 848.299.000.000	171.285.000.000	Rp 1.431.993.000.000
AGII	2018	Rp 429.088.000.000	Rp 460.893.000.000	-31.805.000.000	Rp 266.646.000.000
	2019	Rp 411.612.000.000	Rp 429.088.000.000	-17.476.000.000	Rp 147.835.000.000
	2020	Rp 375.073.000.000	Rp 411.612.000.000	-36.539.000.000	Rp 21.101.000.000
	2021	Rp 481.719.000.000	Rp 375.073.000.000	106.646.000.000	Rp 443.988.000.000
BUDI	2018	Rp 627.380.000.000	Rp 448.159.000.000	179.221.000.000	-Rp 42.606.000.000
	2019	Rp 568.977.000.000	Rp 627.380.000.000	-58.403.000.000	Rp 414.978.000.000
	2020	Rp 643.407.000.000	Rp 568.977.000.000	74.430.000.000	-Rp 352.332.000.000
	2021	Rp 851.982.000.000	Rp 643.407.000.000	208.575.000.000	Rp 440.341.000.000
DPNS	2018	Rp 16.721.351.470	Rp 15.854.405.910	866.945.560	Rp 31.220.286.535
	2019	Rp 12.759.536.460	Rp 16.721.351.470	-3.961.815.010	-Rp 20.502.863.040
	2020	Rp 19.160.405.693	Rp 12.759.536.460	6.400.869.233	-Rp 28.673.362.390
	2021	Rp 21.720.002.494	Rp 19.160.405.693	2.559.596.801	Rp 48.005.942.187
SRSN	2018	Rp 128.331.348.000	Rp 95.520.907.000	32.810.441.000	Rp 46.694.704.000
	2019	Rp 154.601.298.000	Rp 128.331.348.000	26.269.950.000	Rp 57.207.570.000
	2020	Rp 181.455.713.000	Rp 154.601.298.000	26.854.415.000	Rp 179.678.059.000
	2021	Rp 122.670.238.000	Rp 181.455.713.000	-58.785.475.000	Rp 75.621.258.000
AKPI	2018	Rp 540.095.307.000	Rp 434.994.507.000	105.100.800.000	Rp 217.461.593.000
	2019	Rp 443.914.465.000	Rp 540.095.307.000	-96.180.842.000	-Rp 40.115.895.000
	2020	Rp 428.181.253.000	Rp 443.914.465.000	-15.733.212.000	-Rp 5.276.994.000
	2021	Rp 578.808.178.000	Rp 428.181.253.000	150.626.925.000	Rp 322.219.870.000
IGAR	2018	Rp 155.930.119.765	Rp 138.818.678.276	17.111.441.489	-Rp 1.721.886.905
	2019	Rp 157.166.494.342	Rp 155.930.119.765	1.236.374.577	-Rp 2.011.439.964
	2020	Rp 140.088.301.532	Rp 157.166.494.342	-17.078.192.810	-Rp 20.060.952.574
	2021	Rp 208.268.815.057	Rp 140.088.301.532	68.180.513.525	Rp 162.528.996.927
IMPC	2018	Rp 255.118.624.561	Rp 616.758.595.794	-361.639.971.233	Rp 563.884.355.585

	2019	Rp 292.117.323.142	Rp 255.118.624.561	36.998.698.581	Rp 63.462.187.504
	2020	Rp 363.285.708.866	Rp 292.117.323.142	71.168.385.724	Rp 230.586.790.256
	2021	Rp 374.550.945.389	Rp 363.285.708.866	11.265.236.523	Rp 418.587.098.029
PBID	2018	Rp 334.513.224.000	Rp 272.999.732.000	61.513.492.000	Rp 801.686.829.000
	2019	Rp 304.726.751.000	Rp 334.513.224.000	-29.786.473.000	Rp 309.363.500.000
	2020	Rp 264.926.992.000	Rp 304.726.751.000	-39.799.759.000	-Rp 722.512.393.000
	2021	Rp 303.864.019.000	Rp 264.926.992.000	38.937.027.000	Rp 532.023.286.000
TALF	2018	Rp 191.775.740.514	Rp 158.916.398.089	32.859.342.425	Rp 247.373.952.847
	2019	Rp 196.694.953.828	Rp 191.775.740.514	4.919.213.314	-Rp 6.586.336.070
	2020	Rp 210.768.032.644	Rp 196.694.953.828	14.073.078.816	Rp 83.373.912.128
	2021	Rp 218.242.175.938	Rp 210.768.032.644	7.474.143.294	Rp 18.315.996.381
FASW	2018	Rp1.871.628.067.676	Rp1.343.802.997.582	527.825.070.094	Rp 2.073.300.482.469
	2019	Rp1.283.914.002.211	Rp1.871.628.067.676	-587.714.065.465	-Rp 1.082.092.745.664
	2020	Rp1.347.483.000.000	Rp1.283.914.002.211	63.568.997.789	-Rp 422.260.877.985
	2021	Rp2.194.248.000.000	Rp1.347.483.000.000	846.765.000.000	Rp 3.176.196.000.000
KDSI	2018	Rp 370.235.456.448	Rp 415.080.462.642	-44.845.006.194	Rp 127.277.174.050
	2019	Rp 352.331.300.302	Rp 370.235.456.448	-17.904.156.146	-Rp 75.106.373.354
	2020	Rp 322.868.719.313	Rp 352.331.300.302	-29.462.580.989	-Rp 282.388.579.711
	2021	Rp 359.120.905.415	Rp 322.868.719.313	36.252.186.102	Rp 281.743.004.673
INDS	2018	Rp 440.718.864.061	Rp 350.020.278.334	90.698.585.727	Rp 341.380.739.291
	2019	Rp 318.868.805.628	Rp 440.718.864.061	-121.850.058.433	-Rp 186.720.453.825
	2020	Rp 301.307.944.039	Rp 318.868.805.628	-17.560.861.589	-Rp 447.740.289.653
	2021	Rp 502.545.120.080	Rp 301.307.944.039	201.237.176.041	Rp 816.390.084.796
CEKA	2018	Rp 289.946.271.219	Rp 289.906.617.201	39.654.018	-Rp 628.450.557.354
	2019	Rp 358.465.058.788	Rp 289.946.271.219	68.518.787.569	-Rp 576.909.272.161
	2020	Rp 416.592.757.852	Rp 358.465.058.788	58.127.699.064	Rp 455.232.475.705
	2021	Rp 562.910.701.537	Rp 416.592.757.852	146.317.943.685	Rp 1.578.825.312.940
KBLM	2018	Rp 292.714.739.183	Rp 225.854.420.637	66.860.318.546	-Rp 38.871.221.323
	2019	Rp 186.879.547.989	Rp 292.714.739.183	-105.835.191.194	Rp 11.489.920.657
	2020	Rp 112.047.360.807	Rp 186.879.547.989	-74.832.187.182	-Rp 190.465.424.981
	2021	Rp 152.776.675.459	Rp 112.047.360.807	40.729.314.652	Rp 289.651.906.656
SCCO	2018	Rp 865.771.846.263	Rp 780.650.761.560	85.121.084.703	Rp 634.656.323.867
	2019	Rp 797.955.485.142	Rp 865.771.846.263	-67.816.361.121	Rp 608.706.748.807
	2020	Rp 257.402.395.739	Rp 797.955.485.142	-540.553.089.403	-Rp 539.782.942.847
	2021	Rp 269.488.120.627	Rp 257.402.395.739	12.085.724.888	Rp 388.170.252.200
HOKI	2018	Rp 261.467.352.991	Rp 250.563.678.041	10.903.674.950	Rp 210.666.289.403
	2019	Rp 249.970.161.581	Rp 261.467.352.991	-11.497.191.410	Rp 233.743.733.930
	2020	Rp 243.220.094.125	Rp 249.970.161.581	-6.750.067.456	-Rp 473.092.267.163
	2021	Rp 282.171.120.367	Rp 243.220.094.125	38.951.026.242	-Rp 278.543.327.544
INDF	2018	Rp5.401.971.000.000	Rp5.039.733.000.000	362.238.000.000	Rp 2.845.872.000.000
	2019	Rp5.406.033.000.000	Rp5.401.971.000.000	4.062.000.000	Rp 3.194.165.000.000
	2020	Rp6.429.130.000.000	Rp5.406.033.000.000	1.023.097.000.000	Rp 4.115.417.000.000

	2021	Rp7.626.041.000.000	Rp6.429.130.000.000	1.196.911.000.000	Rp 16.417.238.000.000
MYOR	2018	Rp5.575.866.721.797	Rp5.744.121.818.525	-168.255.096.728	Rp 3.412.383.545.980
	2019	Rp5.901.994.049.176	Rp5.575.866.721.797	326.127.327.379	Rp 639.809.749.443
	2020	Rp5.463.984.744.087	Rp5.901.994.049.176	-438.009.305.089	-Rp 111.776.424.807
	2021	Rp5.911.803.788.723	Rp5.463.984.744.087	447.819.044.636	Rp 2.979.785.534.896
SKBM	2018	Rp 245.715.957.629	Rp 200.512.105.090	45.203.852.539	Rp 67.219.904.793
	2019	Rp 277.933.472.039	Rp 245.715.957.629	32.217.514.410	Rp 118.576.401.013
	2020	Rp 360.402.133.179	Rp 277.933.472.039	82.468.661.140	Rp 978.356.691.001
	2021	Rp 451.033.593.875	Rp 360.402.133.179	90.631.460.696	Rp 591.725.793.150
STTP	2018	Rp 422.375.898.115	Rp 370.294.715.115	52.081.183.000	-Rp 50.533.040.492
	2019	Rp 541.811.807.501	Rp 422.375.898.115	119.435.909.386	Rp 566.115.936.070
	2020	Rp1.538.988.540.784	Rp 541.811.807.501	997.176.733.283	-Rp 663.385.647.311
	2021	Rp1.552.703.249.576	Rp1.538.988.540.784	13.714.708.792	Rp 381.841.950.395
KLBF	2018	Rp3.255.544.859.788	Rp2.876.417.348.634	379.127.511.154	Rp 513.058.508.257
	2019	Rp3.572.854.779.679	Rp3.255.544.859.788	317.309.919.891	Rp 1.241.860.255.120
	2020	Rp3.477.220.762.616	Rp3.572.854.779.679	-95.634.017.063	Rp 574.812.647.249
	2021	Rp3.431.018.099.213	Rp3.477.220.762.616	-46.202.663.403	Rp 3.194.742.184.492
PYFA	2018	Rp 42.692.622.386	Rp 37.327.885.021	5.364.737.365	Rp 22.078.625.721
	2019	Rp 41.551.408.067	Rp 42.692.622.386	-1.141.214.319	-Rp 2.189.866.458
	2020	Rp 59.304.207.665	Rp 41.551.408.067	17.752.799.598	Rp 12.530.489.554
	2021	Rp 94.126.483.359	Rp 59.304.207.665	34.822.275.694	Rp 318.309.898.528
SIDO	2018	Rp 409.851.000.000	Rp 427.322.000.000	-17.471.000.000	Rp 206.923.000.000
	2019	Rp 529.405.000.000	Rp 409.851.000.000	119.554.000.000	Rp 184.588.000.000
	2020	Rp 663.757.000.000	Rp 529.405.000.000	134.352.000.000	Rp 133.625.000.000
	2021	Rp 664.058.000.000	Rp 663.757.000.000	301.000.000	Rp 685.268.000.000
TSPC	2018	Rp1.174.263.173.440	Rp1.114.717.326.997	59.545.846.443	Rp 463.110.939.138
	2019	Rp1.170.631.026.679	Rp1.174.263.173.440	-3.632.146.761	Rp 909.355.373.728
	2020	Rp1.258.223.041.968	Rp1.170.631.026.679	87.592.015.289	-Rp 113.031.982.790
	2021	Rp1.180.258.737.299	Rp1.258.223.041.968	-77.964.304.669	Rp 344.005.218.062
KINO	2018	Rp 967.464.488.592	Rp 820.333.562.486	147.130.926.106	Rp 303.925.864.330
	2019	Rp1.369.763.734.522	Rp 967.464.488.592	402.299.245.930	Rp 664.875.333.193
	2020	Rp1.428.552.938.541	Rp1.369.763.734.522	58.789.204.019	-Rp 712.686.800.702
	2021	Rp1.457.629.402.611	Rp1.428.552.938.541	29.076.464.070	-Rp 77.391.404.701
WOOD	2018	Rp 460.193.696.037	Rp 165.131.299.130	295.062.396.907	Rp 71.712.633.456
	2019	Rp 936.334.006.937	Rp 460.193.696.037	476.140.310.900	-Rp 441.331.500.826
	2020	Rp 686.716.187.362	Rp 936.334.006.937	-249.617.819.575	Rp 1.042.697.127.683
	2021	Rp 705.994.164.769	Rp 686.716.187.362	19.277.977.407	Rp 2.467.688.224.771
SPMA	2018	Rp 126.896.125.370	Rp 111.710.555.577	15.185.569.793	Rp 280.945.429.403
	2019	Rp 182.199.248.577	Rp 126.896.125.370	55.303.123.207	Rp 69.589.402.376
	2020	Rp 141.687.307.148	Rp 182.199.248.577	-40.511.941.429	-Rp 322.154.505.648
	2021	Rp 211.808.669.996	Rp 141.687.307.148	70.121.362.848	Rp 572.836.327.035

KODE	TAHUN	$\beta_1(1/TAit-1)$	$\Delta REV-\Delta REC/TAit-1$	$\beta_2(\Delta REV-\Delta REC)/TAit-1$	$\beta_3(PPEit /TAit-1)$
WTON	2018	0,00000000000000127	0,222796903	0,074191369	-0,027527743
	2019	0,00000000000000101	0,006343688	0,002112448	-0,022382565
	2020	0,00000000000000087	-0,155082841	-0,051642586	-0,018849534
	2021	0,00000000000000106	-0,078124322	-0,026015399	-0,024455312
INAI	2018	0,00000000000000741	0,12934746	0,043072704	-0,012368492
	2019	0,00000000000000643	0,07608276	0,025335559	-0,010476484
	2020	0,00000000000000742	-0,240714517	-0,080157934	-0,014235494
	2021	0,00000000000000645	0,287474063	0,095728863	-0,014367922
ISSP	2018	0,00000000000000144	0,135753142	0,045205796	-0,023129185
	2019	0,00000000000000139	0,044533089	0,014829519	-0,021635693
	2020	0,00000000000000140	-0,180562026	-0,060127155	-0,022578252
	2021	0,00000000000000148	0,235656791	0,078473711	-0,024055825
AGII	2018	0,00000000000000141	0,041640386	0,013866248	-0,049835514
	2019	0,00000000000000135	0,022238335	0,007405365	-0,050559124
	2020	0,00000000000000128	0,003005421	0,001000805	-0,045381667
	2021	0,00000000000000126	0,062345098	0,020760918	-0,044741369
BUDI	2018	0,00000000000000306	-0,014494519	-0,004826675	-0,0420203
	2019	0,00000000000000265	0,122304877	0,040727524	-0,035187914
	2020	0,00000000000000300	-0,117453122	-0,03911189	-0,037382817
	2021	0,00000000000000304	0,148612879	0,049488089	-0,037043086
DPNS	2018	0,000000000000002917	0,101203176	0,033700658	-0,002334298
	2019	0,000000000000002793	-0,063636924	-0,021191096	-0,002063937
	2020	0,000000000000002829	-0,090127734	-0,030012535	-0,001826007
	2021	0,000000000000002836	0,151290011	0,050379574	-0,002383089
SRSN	2018	0,000000000000001379	0,071537937	0,023822133	-0,022675687
	2019	0,000000000000001310	0,083298585	0,027738429	-0,021989722
	2020	0,000000000000001155	0,230579125	0,076782849	-0,076807361
	2021	0,000000000000000992	0,083389223	0,027768611	-0,062602356
AKPI	2018	0,00000000000000328	0,079211579	0,026377456	-0,040270548
	2019	0,00000000000000293	-0,01306532	-0,004350751	-0,03270147
	2020	0,00000000000000324	-0,001900403	-0,000632834	-0,036983693
	2021	0,00000000000000340	0,121855994	0,040578046	-0,046517188
IGAR	2018	0,000000000000001754	-0,003356357	-0,001117667	-0,016620113
	2019	0,000000000000001578	-0,003527618	-0,001174697	-0,01675424
	2020	0,000000000000001457	-0,032482387	-0,010816635	-0,014970623
	2021	0,000000000000001352	0,24408759	0,081281168	-0,012570322
IMPC	2018	0,00000000000000392	0,245735776	0,081830014	-0,021783909
	2019	0,00000000000000380	0,026775048	0,008916091	-0,023714133

	2020	0,000000000000000360	0,09219294	0,030700249	-0,023953711
	2021	0,000000000000000334	0,15519895	0,05168125	-0,022508946
PBID	2018	0,000000000000000495	0,440752543	0,146770597	-0,018031236
	2019	0,000000000000000392	0,134755756	0,044873667	-0,018576488
	2020	0,000000000000000385	-0,308908589	-0,10286656	-0,02077824
	2021	0,000000000000000372	0,2197262	0,073168825	-0,027730392
TALF	2018	0,000000000000000977	0,268522521	0,089418	-0,044671086
	2019	0,000000000000000815	-0,00596607	-0,001986701	-0,050265203
	2020	0,000000000000000677	0,062730401	0,020889223	-0,04795913
	2021	0,000000000000000610	0,012422067	0,004136548	-0,045072014
FASW	2018	0,000000000000000096	0,221272618	0,073683782	-0,051165312
	2019	0,000000000000000082	-0,098685001	-0,032862105	-0,047232494
	2020	0,000000000000000084	-0,039272804	-0,013077844	-0,052088053
	2021	0,000000000000000078	0,275878039	0,091867387	-0,05103553
KDSI	2018	0,000000000000000678	0,095820196	0,031908125	-0,026039112
	2019	0,000000000000000647	-0,053978356	-0,017974793	-0,027829335
	2020	0,000000000000000718	-0,225253051	-0,075009266	-0,029109034
	2021	0,000000000000000722	0,226171123	0,075314984	-0,027328447
INDS	2018	0,000000000000000370	0,140219464	0,046693082	-0,033077965
	2019	0,000000000000000363	-0,075219606	-0,025048129	-0,045298169
	2020	0,000000000000000318	-0,157965247	-0,052602427	-0,038630676
	2021	0,000000000000000318	0,288858796	0,096189979	-0,038180351
CEKA	2018	0,000000000000000646	-0,451266775	-0,150271836	-0,009479568
	2019	0,000000000000000770	-0,493525206	-0,164343894	-0,011025825
	2020	0,000000000000000646	0,326781395	0,108818204	-0,009673731
	2021	0,000000000000000574	1,007756231	0,335582825	-0,009944731
KBLM	2018	0,000000000000000729	-0,031469606	-0,010479379	-0,03708257
	2019	0,000000000000000693	0,008849575	0,002946908	-0,036016466
	2020	0,000000000000000701	-0,148287049	-0,049379587	-0,036126096
	2021	0,000000000000000877	0,282102043	0,09393998	-0,069223166
SCCO	2018	0,000000000000000224	0,15810106	0,052647653	-0,027675978
	2019	0,000000000000000216	0,146141185	0,048665015	-0,026361605
	2020	0,000000000000000209	-0,125076607	-0,04165051	-0,025486412
	2021	0,000000000000000240	0,103715199	0,034537161	-0,047696249
HOKI	2018	0,000000000000001560	0,365129291	0,121588054	-0,030131652
	2019	0,000000000000001186	0,308025031	0,102572335	-0,030784107
	2020	0,000000000000001060	-0,557447421	-0,185629991	-0,029534511
	2021	0,000000000000000992	-0,307129662	-0,102274178	-0,032168333
INDF	2018	0,000000000000000010	0,032192803	0,010720203	-0,031647012
	2019	0,000000000000000009	0,033087196	0,011018036	-0,029447381
	2020	0,000000000000000009	0,042780443	0,014245888	-0,031465676
	2021	0,000000000000000006	0,100634968	0,033511444	-0,018914344

MYOR	2018	0,000000000000000060	0,228775671	0,076182298	-0,018842227
	2019	0,000000000000000051	0,036369965	0,012111198	-0,017539379
	2020	0,000000000000000047	-0,005871252	-0,001955127	-0,020950364
	2021	0,000000000000000046	0,150665426	0,050171587	-0,021280143
SKBM	2018	0,0000000000000000551	0,041187974	0,013715595	-0,02356307
	2019	0,0000000000000000508	0,066940656	0,022291239	-0,02246005
	2020	0,0000000000000000494	0,537445417	0,178969324	-0,015979818
	2021	0,0000000000000000509	0,334561538	0,111408992	-0,016432392
STTP	2018	0,0000000000000000384	-0,021572891	-0,007183773	-0,030884765
	2019	0,0000000000000000342	0,215155871	0,071646905	-0,02820714
	2020	0,0000000000000000312	-0,230217291	-0,076662358	-0,035249356
	2021	0,0000000000000000261	0,110711075	0,036866788	-0,029712543
KLBF	2018	0,0000000000000000054	0,030876933	0,010282019	-0,024836238
	2019	0,0000000000000000050	0,068436358	0,022789307	-0,027883336
	2020	0,0000000000000000044	0,028365181	0,009445605	-0,026568939
	2021	0,0000000000000000040	0,141583924	0,047147447	-0,02338231
PYFA	2018	0,00000000000000005640	0,138368525	0,046076719	-0,037382677
	2019	0,00000000000000004811	-0,011706937	-0,00389841	-0,031189721
	2020	0,00000000000000004717	0,065678173	0,021870832	-0,029254129
	2021	0,00000000000000003937	1,392581727	0,463729715	-0,106966788
SIDO	2018	0,0000000000000000285	0,065519325	0,021817935	-0,032462148
	2019	0,0000000000000000270	0,055305145	0,018416613	-0,031501981
	2020	0,0000000000000000254	0,037780281	0,012580834	-0,029264464
	2021	0,0000000000000000234	0,178014067	0,059278684	-0,027228012
TSPC	2018	0,0000000000000000121	0,062288789	0,020742167	-0,020163157
	2019	0,0000000000000000114	0,115547428	0,038477293	-0,019877335
	2020	0,0000000000000000107	-0,013499951	-0,004495484	-0,019067711
	2021	0,0000000000000000099	0,037783433	0,012581883	-0,018188409
KINO	2018	0,0000000000000000278	0,093873954	0,031260027	-0,028886231
	2019	0,0000000000000000251	0,185090462	0,061635124	-0,039682194
	2020	0,0000000000000000192	-0,151772247	-0,050540158	-0,032900616
	2021	0,0000000000000000171	-0,014726188	-0,00490382	-0,032244788
WOOD	2018	0,0000000000000000234	0,018660576	0,006213972	-0,03319739
	2019	0,0000000000000000196	-0,09618214	-0,032028653	-0,033990277
	2020	0,0000000000000000163	0,189052473	0,062954473	-0,026301354
	2021	0,0000000000000000154	0,421340243	0,140306301	-0,025377681
SPMA	2018	0,0000000000000000414	0,129131077	0,043000649	-0,041474425
	2019	0,0000000000000000394	0,030483622	0,010151046	-0,041600664
	2020	0,0000000000000000379	-0,135808073	-0,045224088	-0,046162495
	2021	0,0000000000000000389	0,247331714	0,082361461	-0,048785876

Manajemen Laba (Tahap 4: Menentukan Nilai Discretionary Accruals)

			<i>Nondiscretionary Accruals</i>	<i>Discretionary Accruals</i>
NO	KODE	TAHUN	NDAit $\beta_1+\beta_2+\beta_3$	DA (TACit/TAit-1)-NDAit
1	WTON	2018	0,046664	-0,081095
		2019	-0,020270	-0,048245
		2020	-0,070492	0,004495
		2021	-0,050471	0,055000
2	INAI	2018	0,030704	-0,102265
		2019	0,014859	0,056909
		2020	-0,094393	0,098654
		2021	0,081361	0,021363
3	ISSP	2018	0,022077	0,049579
		2019	-0,006806	-0,036018
		2020	-0,082705	0,065079
		2021	0,054418	0,045053
4	AGII	2018	-0,035969	0,005870
		2019	-0,043154	0,006365
		2020	-0,044381	0,006388
		2021	-0,023980	-0,031004
5	BUDI	2018	-0,046847	0,054931
		2019	0,005540	-0,061482
		2020	-0,076495	0,033208
		2021	0,012445	-0,060124
6	DPNS	2018	0,031366	0,045617
		2019	-0,023255	0,036012
		2020	-0,031839	0,005778
		2021	0,047996	0,023681
7	SRSN	2018	0,001146	0,046184
		2019	0,005749	0,040707
		2020	-0,000025	0,103918
		2021	-0,034834	-0,020340
8	AKPI	2018	-0,013893	0,061682
		2019	-0,037052	-0,036225
		2020	-0,037617	-0,024566
		2021	-0,005939	0,072989
9	IGAR	2018	-0,017738	0,103143
		2019	-0,017929	-0,069326
		2020	-0,025787	-0,006349
		2021	0,068711	0,000261
10	IMPC	2018	0,060046	-0,025770

		2019	-0,014798	0,008607
		2020	0,006747	-0,054634
		2021	0,029172	-0,031247
11	PBID	2018	0,128739	0,182791
		2019	0,026297	-0,170729
		2020	-0,123645	0,054459
		2021	0,045438	0,118794
12	TALF	2018	0,044747	-0,028539
		2019	-0,052252	0,239616
		2020	-0,027070	-0,011413
		2021	-0,040935	0,043209
13	FASW	2018	0,022518	0,078502
		2019	-0,080095	0,153332
		2020	-0,065166	-0,063826
		2021	0,040832	-0,078432
14	KDSI	2018	0,005869	-0,020118
		2019	-0,045804	-0,101527
		2020	-0,104118	0,074477
		2021	0,047987	0,055798
15	INDS	2018	0,013615	-0,021294
		2019	-0,070346	0,186435
		2020	-0,091233	0,002421
		2021	0,058010	0,089195
16	CEKA	2018	-0,159751	0,025559
		2019	-0,175370	-0,029087
		2020	0,099144	-0,086493
		2021	0,325638	-0,148426
17	KBLM	2018	-0,047562	0,040704
		2019	-0,033070	0,131585
		2020	-0,085506	0,039567
		2021	0,024717	0,370608
18	SCCO	2018	0,024972	0,029240
		2019	0,022303	-0,030799
		2020	-0,067137	-0,157979
		2021	-0,013159	0,317470
19	HOKI	2018	0,091456	0,056171
		2019	0,071788	-0,074359
		2020	-0,215165	0,167156
		2021	-0,134443	0,136458
20	INDF	2018	-0,020927	0,025621
		2019	-0,018429	-0,051552
		2020	-0,017220	-0,030748

		2021	0,014597	-0,030321
21	MYOR	2018	0,057340	0,032864
		2019	-0,005428	-0,067550
		2020	-0,022905	-0,064879
		2021	0,028891	-0,016080
22	SKBM	2018	-0,009847	0,054750
		2019	-0,000169	0,046246
		2020	0,162990	-0,164876
		2021	0,094977	-0,052346
23	STTP	2018	-0,038069	0,043720
		2019	0,043440	-0,048564
		2020	-0,111912	0,007455
		2021	0,007154	-0,006249
24	KLBF	2018	-0,014554	0,001430
		2019	-0,005094	0,005660
		2020	-0,017123	-0,049769
		2021	0,023765	-0,006811
25	PYFA	2018	0,008694	0,024159
		2019	-0,035088	-0,016611
		2020	-0,007383	0,174028
		2021	0,356763	-0,488527
26	SIDO	2018	-0,010644	-0,048162
		2019	-0,013085	0,002661
		2020	-0,016684	0,250273
		2021	0,032051	-0,014140
27	TSPC	2018	0,000579	0,021473
		2019	0,018600	0,004197
		2020	-0,023563	0,077884
		2021	-0,005607	0,025932
28	KINO	2018	0,002374	-0,005589
		2019	0,021953	0,116745
		2020	-0,083441	0,122218
		2021	-0,037149	-0,052154
29	WOOD	2018	-0,026983	0,272925
		2019	-0,066019	0,209803
		2020	0,036653	0,005654
		2021	0,114929	-0,012861
30	SPMA	2018	0,001526	-0,066734
		2019	-0,031450	0,035820
		2020	-0,091387	-0,138785
		2021	0,033576	-0,239099

Lampiran 5

Tabel Uji Sobel I

<i>Komite Audit-Kinerja Keuangan-Manajemen Laba</i>			
a_1	b	Sa_1	Sb
0,700	0,007	0,240	0,002

Sumber: Hasil SPSS 21 (2023)

$$t \text{ hitung} = \frac{a_1 b}{\sqrt{(b)^2(sa_1)^2 + (a_1)^2(sb)^2 + (sa_1)^2(sb)^2}}$$

$$t \text{ hitung} = \frac{0,700 \times 0,007}{\sqrt{(0,007)^2(0,240)^2 + (0,700)^2(0,002)^2 + (0,240)^2(0,002)^2}}$$

$$t \text{ hitung} = \frac{0,0049}{\sqrt{(0,0000028224) + (0,00000196) + (0,0000002304)}}$$

$$t \text{ hitung} = \frac{0,0049}{\sqrt{0,0000050128}}$$

$$t \text{ hitung} = \frac{0,0049}{0,002239}$$

$$t \text{ hitung} = 2,1885$$

$$t \text{ tabel} = 1,9806$$

Tabel Uji Sobel II

<i>Kepemilikan Institusional-Kinerja Keuangan-Manajemen Laba</i>			
a_2	b	Sa_2	Sb
0,060	0,007	0,029	0,002

Sumber: Hasil SPSS 21 (2023)

$$t \text{ hitung} = \frac{0,060 \times 0,007}{\sqrt{(0,007)^2(0,029)^2 + (0,060)^2(0,002)^2 + (0,029)^2(0,002)^2}}$$

$$t \text{ hitung} = \frac{0,00042}{\sqrt{(0,000000041209) + (0,0000000144) + (0,000000003364)}}$$

$$t \text{ hitung} = \frac{0,00042}{\sqrt{0,000000058973}}$$

$$t \text{ hitung} = \frac{0,00042}{0,000243}$$

$$t \text{ hitung} = 1,7284$$

$$t \text{ tabel} = 1,9806$$