

Lampiran 1 : Sampel Penelitian

No	Kode	Nama Perusahaan
1	ALTO	PT. Tri Banyan Tirta Tbk
2	CAMP	PT. Campina Ice Cream Industry Tbk
3	CEKA	PT. Cahaya Kalbar Tbk
4	CLEO	PT. Sariguna Primatirta Tbk
5	DLTA	PT. Delta Djakarta Tbk
6	ICBP	PT. Indofood CBP Sukses Makmur Tbk
7	IIKP	PT. Inti Agri Resources Tbk
8	INDF	PT. Indofood Sukses Makmur Tbk
9	HOKI	PT. Buyung Poetra Sembada Tbk
10	MLBI	PT. Multi Bintang Indonesia Tbk
11	PCAR	PT. Prima Cakrawala Abadi Tbk
12	PSDN	PT. Prasadha Aneka Niaga Tbk
13	ROTI	PT. Nippon Indosari Corpindo Tbk
14	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company Tbk

Lampiran 2 : Data Variabel Dewan Komisaris Independen Periode 2016 - 2018

No	Kode	Tahun	Dewan Komisaris Independen	Dewan Komisaris	Proporsi Dewan Komisaris
1	ALTO	2016	3	4	0,75
		2017	1	3	0,33
		2018	1	3	0,33
2	CAMP	2016	2	3	0,67
		2017	2	3	0,67
		2018	2	3	0,67
3	CEKA	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
4	CLEO	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
5	DLTA	2016	3	4	0,75
		2017	3	4	0,75
		2018	3	4	0,75
6	ICBP	2016	2	3	0,67
		2017	2	3	0,67
		2018	2	3	0,67
7	IHKP	2016	2	3	0,67
		2017	2	3	0,67
		2018	2	3	0,67
8	INDF	2016	3	8	0,38
		2017	3	8	0,38
		2018	3	8	0,38
9	HOKI	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
10	MLBI	2016	2	3	0,67
		2017	2	3	0,67
		2018	2	3	0,67
11	PCAR	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
12	PSDN	2016	2	6	0,33
		2017	2	6	0,33
		2018	2	6	0,33
13	ROTI	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33
14	ULTJ	2016	1	3	0,33
		2017	1	3	0,33
		2018	1	3	0,33

Lampiran 3 : Data Variabel Komite Audit Periode 2016 – 2018

No	Kode	Tahun	JML Komite Audit
1	ALTO	2016	0
		2017	0
		2018	0
2	CAMP	2016	3
		2017	3
		2018	3
3	CEKA	2016	3
		2017	3
		2018	3
4	CLEO	2016	0
		2017	0
		2018	0
5	DLTA	2016	3
		2017	4
		2018	4
6	ICBP	2016	2
		2017	2
		2018	2
7	IHKP	2016	3
		2017	3
		2018	3
8	INDF	2016	0
		2017	0
		2018	0
9	HOKI	2016	1
		2017	1
		2018	1
10	MLBI	2016	3
		2017	3
		2018	3
11	PCAR	2016	0
		2017	0
		2018	0
12	PSDN	2016	2
		2017	2
		2018	2
13	ROTI	2016	3
		2017	3
		2018	3
14	ULTJ	2016	2
		2017	2
		2018	2

Lampiran 4 : Data Perhitungan Kepemilikan Manajerial Periode 2016 – 2018

No	Kode	Tahun	Saham Yang Dimiliki Manajer	Saham Yang Beredar	Kepemilikan Manajerial
1	ALTO	2016	11.321.000	2.230.000.000	0,0051
		2017	825.344.199	2.190.323.788	0,3768
		2018	5.000.000	2.191.870.558	0,0023
2	CAMP	2016	400.000.000	2.560.000.000	0,1563
		2017	278.850.000	5.885.000.000	0,0474
		2018	278.850.000	5.885.000.000	0,0474
3	CEKA	2016	4.500.000	7.025.000.000	0,0006
		2017	595.000.000	7.736.664.000	0,0769
		2018	595.000.000	10.506.424.000	0,0566
4	CLEO	2016	450.000.000	614.000.000	0,7329
		2017	106.400.000	450.000.000	0,2364
		2018	307.000.000	2.250.000.000	0,1364
5	DLTA	2016	917.400	800.659.050	0,0011
		2017	31.000	800.659.050	0,0389
		2018	1.034.200	800.659.050	0,0013
6	ICBP	2016	100.000.861	11.661.908.000	0,0086
		2017	103.790.981	11.661.908.000	0,0089
		2018	121.866.939	11.661.908.000	0,0105
7	IHKP	2016	32.000.000	3.360.000.000	0,0095
		2017	223.875.350	3.360.000.000	0,0666
		2018	320.000.000	3.360.000.000	0,0952
8	INDF	2016	502.500.000	4.396.103.450	0,1143
		2017	4.382.943.030	4.396.103.450	0,9970
		2018	4.382.862.030	4.396.103.450	0,9970
9	HOKI	2016	23.571.429	1.650.000.000	0,0143
		2017	15.714.286	2.350.000.000	0,0067
		2018	26.754.800	2.374.834.620	0,0113
10	MLBI	2016	11.593.300	2.107.000.000	0,0055
		2017	7.025.000	2.107.000.000	0,0033
		2018	8.539.300	2.107.000.000	0,0041
11	PCAR	2016	2.250.000	1750000000	0,0013
		2017	65.984.333	1.333.333.300	0,0495
		2018	554.407	1.166.666.700	0,0005
12	PSDN	2016	30.095.700	1.440.000.000	0,0209
		2017	241.666.665	1.440.000.000	0,1678
		2018	65.984.333	1.440.000.000	0,0458
13	ROTI	2016	594.876.600	1.549.876.500	0,3838
		2017	792.259.800	1.838.460.681	0,4309
		2018	444.611.350	1.663.460.681	0,2673
14	ULTJ	2016	7.534.500	1.485.204.635	0,0051
		2017	53233800	3.384.796.640	0,0157
		2018	57.751.900	5.500.000.000	0,0105

Lampiran 5 : Data Perhitungan Kepemilikan Instiusional Periode 2016 – 2018

No	Kode	Tahun	Saham Yang Dimiliki Investor	Saham Yang Beredar	Kepemilikan Instiusional
1	ALTO	2016	6.646.515.000	2.230.000.000	2,9805
		2017	2.191.857.014	2.190.323.788	1,0007
		2018	20.673.942.290	2.191.870.558	9,4321
2	CAMP	2016	21.800.000.000	2.560.000.000	8,5156
		2017	6.000.000.000	5.885.000.000	1,0195
		2018	39.240.000.000	5.885.000.000	6,6678
3	CEKA	2016	12.944.275.000	7.025.000.000	1,8426
		2017	12.944.275.000	7.736.664.000	1,6731
		2018	12.944.275.000	10.506.424.000	1,2320
4	CLEO	2016	1.750.000.000	614.000.000	2,8502
		2017	1.750.000.000	450.000.000	3,8889
		2018	9.750.000.000	2.250.000.000	4,3333
5	DLTA	2016	13.423.048.973	800.659.050	16,7650
		2017	13.423.048.973	800.659.050	16,7650
		2018	13.423.048.973	800.659.050	16,7650
6	ICBP	2016	32.715.150.512	11.661.908.000	2,8053
		2017	32.715.150.512	11.661.908.000	2,8053
		2018	32.715.150.512	11.661.908.000	2,8053
7	IHKP	2016	23.200.128.000	3.360.000.000	6,9048
		2017	23.200.128.000	3.360.000.000	6,9048
		2018	23.200.128.000	3.360.000.000	6,9048
8	INDF	2016	8.780.426.500	4.396.103.450	1,9973
		2017	8.780.426.500	4.396.103.450	1,9973
		2018	8.780.426.500	4.396.103.450	1,9973
9	HOKI	2016	1.571.428.570	1.650.000.000	0,9524
		2017	1.571.428.570	2.350.000.000	0,6687
		2018	1.571.428.570	2.374.834.620	0,6617
10	MLBI	2016	1.723.151.000	2.107.000.000	0,8178
		2017	1.144.311.700	2.107.000.000	0,5431
		2018	1.723.151.000	2.107.000.000	0,8178
11	PCAR	2016	14.286.000.000	1750000000	8,1634
		2017	16.666.666.250	1.333.333.300	12,5000
		2018	10.080.000.288	1.166.666.700	8,6400
12	PSDN	2016	1.198.633.335	1.440.000.000	0,8324
		2017	1.198.633.335	1.440.000.000	0,8324
		2018	1.198.633.335	1.440.000.000	0,8324
13	ROTI	2016	5.061.800.000	1.549.876.500	3,2659
		2017	3.511.223.500	1.838.460.681	1,9099
		2018	4.523.028.207	1.663.460.681	2,7190
14	ULTJ	2016	2888382000	1.485.204.635	1,9448
		2017	11.553.528.000	3.384.796.640	3,4134
		2018	8.180.287.160	5.500.000.000	1,4873

Lampiran 6 : Hasil Perhitungan Ukuran Perusahaan Periode 2016 – 2018

No	Kode	Tahun	Total Aset	Ukuran Perusahaan
1	ALTO	2016	1.102.556.307	20,82089724
		2017	999.864.598	20,72313043
		2018	1.109.843.522.344	27,73524015
2	CAMP	2016	1.031.041.060.010	27,66159015
		2017	1.211.184.522.659	27,82261994
		2018	1.004.275.813.783	27,63528781
3	CEKA	2016	1.425.964.152.418	27,9858693
		2017	1.392.636.444.501	27,96221979
		2018	1.168.956.042.706	27,7871322
4	CLEO	2016	463.288.593.970	26,86161601
		2017	660.917.775.322	27,21689527
		2018	833.933.861.594	27,44941993
5	DLTA	2016	1.197.796.650	20,90374958
		2017	1.340.842.765	21,01656418
		2018	1.523.517.170	21,14428743
6	ICBP	2016	28.901.948.000	24,08717483
		2017	32.391.520.000	24,2011625
		2018	34.367.153.000	24,26036709
7	IHKP	2016	364.933.257.765	26,62298032
		2017	313.924.526.593	26,47241843
		2018	298.090.648.072	26,42066347
8	INDF	2016	91.831.526.000	25,2432215
		2017	88.400.877.000	25,20514773
		2018	96.537.796.000	25,29320044
9	HOKI	2016	370.245.134.305	26,63743115
		2017	576.963.542.579	27,08104492
		2018	758.846.556.031	27,35506543
10	MLBI	2016	2.275.038.000	21,54526259
		2017	2.510.078.000	21,64357967
		2018	2.889.501.000	21,78434966
11	PCAR	2016	42.637.461.229	24,47599908
		2017	140.807.574.026	25,67066007
		2018	117.432.511.774	25,48912964
12	PSDN	2016	653.809.571.083	27,20608197
		2017	691.014.455.523	27,26142658
		2018	697.657.400.651	27,27099399
13	ROTI	2016	2.919.640.858.718	28,70248173
		2017	4.559.573.709.411	29,14825025
		2018	4.393.810.380.883	29,11121793
14	ULTJ	2016	4.239.200.000	22,16764041
		2017	5.186.940.000	22,36940976
		2018	5.555.871.000	22,43812104

Lampiran 7 : Perhitungan Total Akruai Periode 2016 - 2018

No	Kode	Tahun	Nit	CFOit	TAit	
1	ALTO	2016	-26.500.565.763	20.447.874.139	-46.948.439.902	
		2017	-62.849.581.665	5.602.423.448	-68.452.005.113	
		2018	28.776.887.750	-22.940.498.933	51.717.386.683	
2	CAMP	2016	52.726.852.009	104.527.860.403	-51.801.008.394	
		2017	43.421.734.614	29.589.753.950	13.831.980.664	
		2018	61.947.295.689	103.800.000.000	-41.852.704.311	
3	CEKA	2016	249.697.013.626	176.087.317.362	73.609.696.264	
		2017	107.420.886.839	208.851.008.007	-101.430.121.168	
		2018	92.649.656.775	287.259.686.428	-194.610.029.653	
4	CLEO	2016	39.262.802.985	101.894.287.145	-62.631.484.160	
		2017	50.173.730.829	78.486.685.676	-28.312.954.847	
		2018	63.261.752.474	131.839.301.387	-68.577.548.913	
5	DLTA	2016	254.509.266	259.851.506	-5.342.240	
		2017	279.772.635	342.202.126	-62.429.491	
		2018	338.130.000	342.494.000	-4.364.000	
6	ICBP	2016	3.631.301.000	4.584.964.000	-953.663.000	
		2017	3.543.173.000	5.174.368.000	-1.631.195.000	
		2018	4.658.781.000	4.653.375.000	5.406.000	
7	IIKP	2016	-27.568.902.932	-1.707.231.570	-25.861.671.362	
		2017	-13.010.375.867	-3.829.837.721	-9.180.538.146	
		2018	-2.643.652.173	363.874.406	-3.007.526.579	
8	INDF	2016	5.266.906.000	7.175.603.000	-1.908.697.000	
		2017	695.433.000	702.612.000	-7.179.000	
		2018	4.961.851.000	5.935.829.000	-973.978.000	
9	HOKI	2016	43.822.031.348	23.774.545.294	20.047.486.054	
		2017	47.964.112.940	-115.201.632.290	163.165.745.230	
		2018	90.195.136.265	7.395.470.836	82.799.665.429	
10	MLBI	2016	982.129.000	1.248.469.000	-266.340.000	
		2017	1.322.067.000	1.331.611.000	-9.544.000	
		2018	1.224.807.000	1.412.515.000	-187.708.000	
11	PCAR	2016	-10.382.434.526	-8.796.715.301	-1.585.719.225	
		2017	370.909.777	-13.372.847.650	13.743.757.427	
		2018	-8.385.167.515	-36.516.820.278	28.131.652.763	
12	PSDN	2016	-36.662.178.271	24.429.296.083	-61.091.474.354	
		2017	32.172.307.135	-24.864.871.829	57.037.178.964	
		2018	-46.599.426.588	17.812.366.089	-64.411.792.677	
13	ROTI	2016	279.777.368.831	414.702.426.481	-134.925.057.650	
		2017	135.364.021.139	370.617.213.073	-235.253.191.934	
		2018	127.171.436.363	295.922.456.326	-168.751.019.963	
14	ULTJ	2016	709.825.635.742	779.108.645.836	-69.283.010.094	
		2017	718.402.000.000	1.072.516.000.000	-354.114.000.000	
		2018	701.607.000.000	575.823.000.000	125.784.000.000	

Lampiran 10 : Perhitungan Nilai *Discretionary Accruals* Periode 2016-2018

No	Kode	Tahun	TAit/Ait-1	NDA	DAit
1	ALTO	2016	0,2683033987	0,2089652699	0,0593381288
		2017	-0,0031457937	0,0035955019	-0,0067412956
		2018	0,0333290068	0,0326304752	0,0006985317
2	CAMP	2016	0,0014874862	0,0012670939	0,0002203923
		2017	0,0140000211	0,0129392243	0,0010607968
		2018	0,0215938138	0,0189776289	0,0026161849
3	CEKA	2016	0,0835708124	0,0816563825	0,0019144299
		2017	0,0383440294	0,0376357428	0,0007082866
		2018	-0,0511383027	-0,0372612499	-0,0138770529
4	CLEO	2016	0,0174128673	0,0152855823	0,0021272851
		2017	0,0375313267	0,0297219248	0,0078094019
		2018	0,0547516120	0,0496854119	0,0050662001
5	DLTA	2016	-0,0676797989	-0,0708168698	0,0031370709
		2017	0,0453883800	0,0479850428	-0,0025966628
		2018	0,0433231421	0,0400150227	0,0033081194
6	ICBP	2016	0,0332303705	0,0305553372	0,0026750332
		2017	0,0250740286	0,0162842026	0,0087898261
		2018	0,0316720037	0,0345034493	-0,0028314456
7	IIKP	2016	0,0553838312	0,0455459295	0,0098379017
		2017	0,0061242993	0,0143362292	-0,0082119299
		2018	0,0303481896	0,0308507762	-0,0005025867
8	INDF	2016	0,0304148893	0,0302599683	0,0001549210
		2017	0,0286693677	0,0277380418	0,0009313259
		2018	0,0310517822	0,0299453653	0,0011064169
9	HOKI	2016	0,0353070141	0,0295551170	0,0057518971
		2017	0,3936011891	0,3489694323	0,0446317567
		2018	0,0682530294	0,0658488225	0,0024042069
10	MLBI	2016	0,0775898036	0,0723717298	0,0052180738
		2017	0,0466405664	0,0299825979	0,0166579685
		2018	0,0526576686	0,0508828377	0,0017748309
11	PCAR	2016	0,0368822680	0,0321619819	0,0047202861
		2017	0,2500101652	0,2437483319	0,0062618333
		2018	0,0210603908	-0,0086994255	0,0297598164
12	PSDN	2016	0,0280879106	0,0242627710	0,0038251396
		2017	0,1981568662	0,1921585356	0,0059983305
		2018	0,1980800439	0,1984994889	-0,0004194449
13	ROTI	2016	0,0434241881	0,0417699804	0,0016542077
		2017	0,0262136665	0,0237354177	0,0024782488
		2018	0,0279793114	0,0245665281	0,0034127833
14	ULTJ	2016	0,0249408685	0,0239282147	0,0010126538
		2017	0,0208692018	0,0190915364	0,0017776654
		2018	0,0345809602	0,0351659275	-0,0005849673

