



Lampiran 1 Data Penelitian

TAHUN	NO	NAMA PERUSAHAAN	KODE	Kepemilikan Perusahaan	Net Income	Arus Kas Operasi	Asset	Tipe KAP	Profesional Fees
2010	1	Bank Central Asia, Tbk	BBCA	Swasta	8479	2772	324419	Ernst & Young	171
	2	Bank CIMB Niaga, Tbk	BNGA	Swasta	2548	8544	143653	PWC	118
	3	Bank Danamon Indonesia, Tbk	BDMN	Swasta	2883	-2963	118207	KPMG	2125
	4	Bank Internasional Indonesia, Tbk	BNII	Swasta	461	-286	75130	Ernst & Young	40
	5	Bank Mandiri, Tbk	BMRI	Pemerintah	9218	42109	449775	PWC	675
	6	Bank Mega, Tbk	MEGA	Swasta	952	1724	51597	KPMG	5
	7	Bank Negara Indonesia, Tbk	BBNI	Pemerintah	4102	-14154	248581	Ernst & Young	73
	8	Bank Rakyat Indonesia, Tbk	BBRI	Pemerintah	11472	54336	404286	Ernst & Young	34
	9	Bank Sinarmas, Tbk	BSIM	Swasta	102	699	11232	Moore Stephens	0,5
	10	Bank Pan Indonesia, Tbk	PNBN	Swasta	1258	11654	108948	Deloitte	23
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Pemerintah	916	-2833	68386	Ernst & Young	18
	12	Bank Bukopin, Tbk	BBKP	Pemerintah	493	5229	47489	Ernst & Young	24
	13	Bank Ekonomi Raharja, Tbk	BAEK	Swasta	296	-3027	21522	KPMG	17
	14	Bank Mutiara, Tbk	BCIC	Swasta	218	617	10784	RSM AJJ Associates	16
	15	Bank Victoria International, Tbk	BVIC	Swasta	107	2376	10305	Kreaton International	3
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Swasta	14	-18	3054	RSM AJJ Associates	5
2011	1	Bank Central Asia, Tbk	BBCA	Swasta	10770	-38271	381908	Ernst & Young	220
	2	Bank CIMB Niaga, Tbk	BNGA	Swasta	3243	-4434	166801	PWC	110
	3	Bank Danamon Indonesia, Tbk	BDMN	Swasta	3373	-8763	141934	KPMG	2885
	4	Bank Internasional Indonesia, Tbk	BNII	Swasta	634	-2215	94919	Ernst & Young	92

TAHUN	NO	NAMA PERUSAHAAN	KODE	Kepemilikan Perusahaan	Net Income	Arus Kas Operasi	Asset	Tipe KAP	Profesional Fees	
	5	Bank Mandiri, Tbk	BMRI	Pemerintah	12479	20440	551892	PWC	1109	
	6	Bank Mega, Tbk	MEGA	Swasta	1010	6620	61909	KPMG	4	
	7	Bank Negara Indonesia, Tbk	BBNI	Pemerintah	5991	15384	299058	Ernst & Young	90	
	8	Bank Rakyat Indonesia, Tbk	BBRI	Pemerintah	15297	15668	469899	Ernst & Young	51	
	9	Bank Sinarmas, Tbk	BSIM	Swasta	114	1247	16659	Moore Stephens	2	
	10	Bank Pan Indonesia, Tbk	PNBN	Swasta	2234	-241	124754	Deloitte	23	
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Pemerintah	1026	4802	89121	Ernst & Young	25	
	12	Bank Bukopin, Tbk	BBKP	Pemerintah	747	-3205	57183	Ernst & Young	31	
	13	Bank Ekonomi Raharja, Tbk	BAEK	Swasta	190	-3998	22435	KPMG	42	
	14	Bank Mutiara, Tbk	BCIC	Swasta	228	-300	13127	RSM AJJ Associates	17	
	15	Bank Victoria International, Tbk	BVIC	Swasta	211	-324	11803	Morison International	4	
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Swasta	45	514	3481	Ernst & Young	5	
	2012	1	Bank Central Asia, Tbk	BBCA	Swasta	11899	-27715	442994	KPMG	241
		2	Bank CIMB Niaga, Tbk	BNGA	Swasta	4283	9788	197412	PWC	107
		3	Bank Danamon Indonesia, Tbk	BDMN	Swasta	4082	-3178	155791	Ernst & Young	2992
		4	Bank Internasional Indonesia, Tbk	BNII	Swasta	1713	3621	115773	Ernst & Young	18
5		Bank Mandiri, Tbk	BMRI	Pemerintah	16257	8799	635619	PWC	1376	
6		Bank Mega, Tbk	MEGA	Swasta	1386	-754	65219	Ernst & Young	5	
7		Bank Negara Indonesia, Tbk	BBNI	Pemerintah	7203	6948	333304	PWC	49	
8		Bank Rakyat Indonesia, Tbk	BBRI	Pemerintah	18681	-24097	551337	Ernst & Young	54	
9		Bank Sinarmas, Tbk	BSIM	Swasta	233	-1112	15152	Moore Stephens	0,8	

TAHUN	NO	NAMA PERUSAHAAN	KODE	Kepermilikan Perusahaan	Net Income	Arus Kas Operasi	Asset	Tipe KAP	Profesional Fees
	10	Bank Pan Indonesia, Tbk	PNBN	Swasta	2324	-475	148793	Deloitte	20
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Pemerintah	1358	1832	111749	Ernst & Young	24
	12	Bank Bukopin, Tbk	BBKP	Pemerintah	839	2878	65690	Ernst & Young	38
	13	Bank Ekonomi Raharja, Tbk	BAEK	Swasta	178	2088	25365	KPMG	44
	14	Bank Mutiara, Tbk	BCIC	Swasta	145	81	15240	Morison International	2
	15	Bank Victoria International, Tbk	BVIC	Swasta	251	444	14353	Morison International	2
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Swasta	24	44	4040	Ernst & Young	4
2013	1	Bank Central Asia, Tbk	BBCA	Swasta	14256	-4190	496305	KPMG	216
	2	Bank CIMB Niaga, Tbk	BNGA	Swasta	4296	4574	218866	PWC	106
	3	Bank Danamon Indonesia, Tbk	BDMN	Swasta	4159	3673	184237	Ernst & Young	3271
	4	Bank Internasional Indonesia, Tbk	BNII	Swasta	1570	61	140547	Ernst & Young	27
	5	Bank Mandiri, Tbk	BMRI	Pemerintah	18830	12734	733100	PWC	1979
	6	Bank Mega, Tbk	MEGA	Swasta	525	14723	66476	Ernst & Young	3
	7	Bank Negara Indonesia, Tbk	BBNI	Pemerintah	9058	-6903	386655	PWC	68
	8	Bank Rakyat Indonesia, Tbk	BBRI	Pemerintah	21354	4339	626183	Ernst & Young	72
	9	Bank Sinarmas, Tbk	BSIM	Swasta	221	-35	17447	Moore Stephens	2
	10	Bank Pan Indonesia, Tbk	PNBN	Swasta	2454	-555	164056	Deloitte	27
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Pemerintah	1562	-1327	131170	Ernst & Young	15
	12	Bank Bukopin, Tbk	BBKP	Pemerintah	935	940	69458	Ernst & Young	89
	13	Bank Ekonomi Raharja, Tbk	BAEK	Swasta	241	775	28750	KPMG	40
	14	Bank Mutiara, Tbk	BCIC	Swasta	-1113	-757	14576	RSM AJJ Associates	5

TAHUN	NO	NAMA PERUSAHAAN	KODE	Kepemilikan Perusahaan	Net Income	Arus Kas Operasi	Asset	Tipe KAP	Profesional Fees
	15	Bank Victoria International, Tbk	BVIC	Swasta	263	-538	19171	Morison International	0,9
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Swasta	52	-279	5124	Ernst & Young	3
2014	1	Bank Central Asia, Tbk	BBCA	Swasta	16512	35137	552424	KPMG	339
	2	Bank CIMB Niaga, Tbk	BNGA	Swasta	2344	-1898	233162	PWC	128
	3	Bank Danamon Indonesia, Tbk	BDMN	Swasta	2683	5500	195709	Ernst & Young	2642
	4	Bank Internasional Indonesia, Tbk	BNII	Swasta	712	-6527	143318	Ernst & Young	45
	5	Bank Mandiri, Tbk	BMRI	Pemerintah	20655	21092	855040	PWC	2380
	6	Bank Mega, Tbk	MEGA	Swasta	599	-2344	66648	Ernst & Young	3
	7	Bank Negara Indonesia, Tbk	BBNI	Pemerintah	10829	-610	416574	PWC	51
	8	Bank Rakyat Indonesia, Tbk	BBRI	Pemerintah	24254	84930	801955	Ernst & Young	58
	9	Bank Sinarmas, Tbk	BSIM	Swasta	155	324	21260	Moore Stephens	3
	10	Bank Pan Indonesia, Tbk	PNBN	Swasta	2583	-207	172582	Deloitte	29
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Pemerintah	1116	-2049	144576	Ernst & Young	18
	12	Bank Bukopin, Tbk	BBKP	Pemerintah	727	3435	79051	Ernst & Young	64
	13	Bank Ekonomi Raharja, Tbk	BAEK	Swasta	66	73	29727	KPMG	22
	14	Bank Mutiara, Tbk	BCIC	Swasta	-662	-799	12682	Morison International	10
	15	Bank Victoria International, Tbk	BVIC	Swasta	244	964	19153	Morison International	2
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Swasta	62	242	6385	Ernst & Young	4

Lampiran 2 Data Kepemilikan Perusahaan

TAHUN	NO	NAMA PERUSAHAAN	Kepemilikan Perusahaan	KODE
2010	1	Bank Central Asia, Tbk	Swasta	0
	2	Bank CIMB Niaga, Tbk	Swasta	0
	3	Bank Danamon Indonesia, Tbk	Swasta	0
	4	Bank Internasional Indonesia, Tbk	Swasta	0
	5	Bank Mandiri, Tbk	Pemerintah	1
	6	Bank Mega, Tbk	Swasta	0
	7	Bank Negara Indonesia, Tbk	Pemerintah	1
	8	Bank Rakyat Indonesia, Tbk	Pemerintah	1
	9	Bank Sinarmas, Tbk	Swasta	0
	10	Bank Pan Indonesia, Tbk	Swasta	0
	11	Bank Tabungan Negara (Persero), Tbk	Pemerintah	1
	12	Bank Bukopin, Tbk	Pemerintah	1
	13	Bank Ekonomi Raharja, Tbk	Swasta	0
	14	Bank Mutiara, Tbk	Swasta	0
	15	Bank Victoria International, Tbk	Swasta	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	Swasta	0
2011	1	Bank Central Asia, Tbk	Swasta	0
	2	Bank CIMB Niaga, Tbk	Swasta	0
	3	Bank Danamon Indonesia, Tbk	Swasta	0
	4	Bank Internasional Indonesia, Tbk	Swasta	0
	5	Bank Mandiri, Tbk	Pemerintah	1
	6	Bank Mega, Tbk	Swasta	0
	7	Bank Negara Indonesia, Tbk	Pemerintah	1
	8	Bank Rakyat Indonesia, Tbk	Pemerintah	1
	9	Bank Sinarmas, Tbk	Swasta	0
	10	Bank Pan Indonesia, Tbk	Swasta	0
	11	Bank Tabungan Negara (Persero), Tbk	Pemerintah	1
	12	Bank Bukopin, Tbk	Pemerintah	1
	13	Bank Ekonomi Raharja, Tbk	Swasta	0
	14	Bank Mutiara, Tbk	Swasta	0
	15	Bank Victoria International, Tbk	Swasta	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	Swasta	0
2012	1	Bank Central Asia, Tbk	Swasta	0
	2	Bank CIMB Niaga, Tbk	Swasta	0

TAHUN	NO	NAMA PERUSAHAAN	Kepemilikan Perusahaan	KODE	
	3	Bank Danamon Indonesia, Tbk	Swasta	0	
	4	Bank Internasional Indonesia, Tbk	Swasta	0	
	5	Bank Mandiri, Tbk	Pemerintah	1	
	6	Bank Mega, Tbk	Swasta	0	
	7	Bank Negara Indonesia, Tbk	Pemerintah	1	
	8	Bank Rakyat Indonesia, Tbk	Pemerintah	1	
	9	Bank Sinarmas, Tbk	Swasta	0	
	10	Bank Pan Indonesia, Tbk	Swasta	0	
	11	Bank Tabungan Negara (Persero), Tbk	Pemerintah	1	
	12	Bank Bukopin, Tbk	Pemerintah	1	
	13	Bank Ekonomi Raharja, Tbk	Swasta	0	
	14	Bank Mutiara, Tbk	Swasta	0	
	15	Bank Victoria International, Tbk	Swasta	0	
	16	Bank Rakyat Indonesia Agroniaga, Tbk	Swasta	0	
	2013	1	Bank Central Asia, Tbk	Swasta	0
		2	Bank CIMB Niaga, Tbk	Swasta	0
3		Bank Danamon Indonesia, Tbk	Swasta	0	
4		Bank Internasional Indonesia, Tbk	Swasta	0	
5		Bank Mandiri, Tbk	Pemerintah	1	
6		Bank Mega, Tbk	Swasta	0	
7		Bank Negara Indonesia, Tbk	Pemerintah	1	
8		Bank Rakyat Indonesia, Tbk	Pemerintah	1	
9		Bank Sinarmas, Tbk	Swasta	0	
10		Bank Pan Indonesia, Tbk	Swasta	0	
11		Bank Tabungan Negara (Persero), Tbk	Pemerintah	1	
12		Bank Bukopin, Tbk	Pemerintah	1	
13		Bank Ekonomi Raharja, Tbk	Swasta	0	
14		Bank Mutiara, Tbk	Swasta	0	
15		Bank Victoria International, Tbk	Swasta	0	
16		Bank Rakyat Indonesia Agroniaga, Tbk	Swasta	0	
2014	1	Bank Central Asia, Tbk	Swasta	0	
	2	Bank CIMB Niaga, Tbk	Swasta	0	
	3	Bank Danamon Indonesia, Tbk	Swasta	0	
	4	Bank Internasional Indonesia, Tbk	Swasta	0	
	5	Bank Mandiri, Tbk	Pemerintah	1	
	6	Bank Mega, Tbk	Swasta	0	
	7	Bank Negara Indonesia, Tbk	Pemerintah	1	

TAHUN	NO	NAMA PERUSAHAAN	Kepemilikan Perusahaan	KODE
	8	Bank Rakyat Indonesia, Tbk	Pemerintah	1
	9	Bank Sinarmas, Tbk	Swasta	0
	10	Bank Pan Indonesia, Tbk	Swasta	0
	11	Bank Tabungan Negara (Persero), Tbk	Pemerintah	1
	12	Bank Bukopin, Tbk	Pemerintah	1
	13	Bank Ekonomi Raharja, Tbk	Swasta	0
	14	Bank Mutiara, Tbk	Swasta	0
	15	Bank Victoria International, Tbk	Swasta	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	Swasta	0

Indikator kepemilikan perusahaan:

1 = perusahaan BUMN
0 = perusahaan swasta



Lampiran 3 Data Manajemen Laba

TAHUN	NO	NAMA PERUSAHAAN	KODE	Net Income	Arus Kas Operasi	Asset	TAC	NDA _t	TAC- NDA	Dat
2009	1	Bank Central Asia, Tbk	BBCA	6807	21121	282392	-14314			
	2	Bank CIMB Niaga, Tbk	BNGA	1568	2410	107104	-842			
	3	Bank Danamon Indonesia, Tbk	BDMN	1553	-436	98598	1989			
	4	Bank Internasional Indonesia, Tbk	BNII	-41	3853	60966	-3894			
	5	Bank Mandiri, Tbk	BMRI	7155	12360	394617	-5205			
	6	Bank Mega, Tbk	MEGA	537	-2378	39685	2915			
	7	Bank Negara Indonesia, Tbk	BBNI	2484	4697	227497	-2213			
	8	Bank Rakyat Indonesia, Tbk	BBRI	7308	1277	316947	6031			
	9	Bank Sinarmas, Tbk	BSIM	97	0,7	11227	96,3			
	10	Bank Pan Indonesia, Tbk	PNBN	915	7495	77857	-6580			
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	490	1459	58516	-969			
	12	Bank Bukopin, Tbk	BBKP	362	2119	37173	-1757			
	13	Bank Ekonomi Raharja, Tbk	BAEK	332	7531	21592	-7199			
	14	Bank Mutiara, Tbk	BCIC	265	323	7531	-58			
	15	Bank Victoria International, Tbk	BVIC	46	646	7359	-600			
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	2	386	2982	-384			
2010	1	Bank Central Asia, Tbk	BBCA	8479	2772	324419	5707	-14314	20021	0,0617
	2	Bank CIMB Niaga, Tbk	BNGA	2548	8544	143653	-5996	-842	-5154	-0,0359
	3	Bank Danamon Indonesia, Tbk	BDMN	2883	-2963	118207	5846	1989	3857	0,0326
	4	Bank Internasional Indonesia, Tbk	BNII	461	-286	75130	747	-3894	4641	0,0618

TAHUN	NO	NAMA PERUSAHAAN	KODE	Net Income	Arus Kas Operasi	Asset	TAC	NDAt	TAC-NDA	Dat	
	5	Bank Mandiri, Tbk	BMRI	9218	42109	449775	-32891	-5205	-27686	-0,0616	
	6	Bank Mega, Tbk	MEGA	952	1724	51597	-772	2915	-3687	-0,0715	
	7	Bank Negara Indonesia, Tbk	BBNI	4102	-14154	248581	18256	-2213	20469	0,0823	
	8	Bank Rakyat Indonesia, Tbk	BBRI	11472	54336	404286	-42864	6031	-48895	-0,1209	
	9	Bank Sinarmas, Tbk	BSIM	102	699	11232	-597	96,3	-693,3	-0,0617	
	10	Bank Pan Indonesia, Tbk	PNBN	1258	11654	108948	-10396	-6580	-3816	-0,0350	
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	916	-2833	68386	3749	-969	4718	0,0690	
	12	Bank Bukopin, Tbk	BBKP	493	5229	47489	-4736	-1757	-2979	-0,0627	
	13	Bank Ekonomi Raharja, Tbk	BAEK	296	-3027	21522	3323	-7199	10522	0,4889	
	14	Bank Mutiara, Tbk	BCIC	218	617	10784	-399	-58	-341	-0,0316	
	15	Bank Victoria International, Tbk	BVIC	107	2376	10305	-2269	-600	-1669	-0,1620	
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	14	-18	3054	32	-384	416	0,1362	
	2011	1	Bank Central Asia, Tbk	BBCA	10770	-38271	381908	49041	5707	43334	0,1135
		2	Bank CIMB Niaga, Tbk	BNGA	3243	-4434	166801	7677	-5996	13673	0,0820
		3	Bank Danamon Indonesia, Tbk	BDMN	3373	-8763	141934	12136	5846	6290	0,0443
		4	Bank Internasional Indonesia, Tbk	BNII	634	-2215	94919	2849	747	2102	0,0221
5		Bank Mandiri, Tbk	BMRI	12479	20440	551892	-7961	-32891	24930	0,0452	
6		Bank Mega, Tbk	MEGA	1010	6620	61909	-5610	-772	-4838	-0,0781	
7		Bank Negara Indonesia, Tbk	BBNI	5991	15384	299058	-9393	18256	-27649	-0,0925	
8		Bank Rakyat Indonesia, Tbk	BBRI	15297	15668	469899	-371	-42864	42493	0,0904	
9		Bank Sinarmas, Tbk	BSIM	114	1247	16659	-1133	-597	-536	-0,0322	
10		Bank Pan Indonesia, Tbk	PNBN	2234	-241	124754	2475	-10396	12871	0,1032	

TAHUN	NO	NAMA PERUSAHAAN	KODE	Net Income	Arus Kas Operasi	Asset	TAC	NDAt	TAC-NDA	Dat
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	1026	4802	89121	-3776	3749	-7525	-0,0844
	12	Bank Bukopin, Tbk	BBKP	747	-3205	57183	3952	-4736	8688	0,1519
	13	Bank Ekonomi Raharja, Tbk	BAEK	190	-3998	22435	4188	3323	865	0,0386
	14	Bank Mutiara, Tbk	BCIC	228	-300	13127	528	-399	927	0,0706
	15	Bank Victoria International, Tbk	BVIC	211	-324	11803	535	-2269	2804	0,2376
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	45	514	3481	-469	32	-501	-0,1439
2012	1	Bank Central Asia, Tbk	BBCA	11899	-27715	442994	39614	49041	-9427	-0,0213
	2	Bank CIMB Niaga, Tbk	BNGA	4283	9788	197412	-5505	7677	-13182	-0,0668
	3	Bank Danamon Indonesia, Tbk	BDMN	4082	-3178	155791	7260	12136	-4876	-0,0313
	4	Bank Internasional Indonesia, Tbk	BNII	1713	3621	115773	-1908	2849	-4757	-0,0411
	5	Bank Mandiri, Tbk	BMRI	16257	8799	635619	7458	-7961	15419	0,0243
	6	Bank Mega, Tbk	MEGA	1386	-754	65219	2140	-5610	7750	0,1188
	7	Bank Negara Indonesia, Tbk	BBNI	7203	6948	333304	255	-9393	9648	0,0289
	8	Bank Rakyat Indonesia, Tbk	BBRI	18681	-24097	551337	42778	-371	43149	0,0783
	9	Bank Sinarmas, Tbk	BSIM	233	-1112	15152	1345	-1133	2478	0,1635
	10	Bank Pan Indonesia, Tbk	PNBN	2324	-475	148793	2799	2475	324	0,0022
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	1358	1832	111749	-474	-3776	3302	0,0295
	12	Bank Bukopin, Tbk	BBKP	839	2878	65690	-2039	3952	-5991	-0,0912
	13	Bank Ekonomi Raharja, Tbk	BAEK	178	2088	25365	-1910	4188	-6098	-0,2404
	14	Bank Mutiara, Tbk	BCIC	145	81	15240	64	528	-464	-0,0304
	15	Bank Victoria International, Tbk	BVIC	251	444	14353	-193	535	-728	-0,0507
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	24	44	4040	-20	-469	449	0,1111

TAHUN	NO	NAMA PERUSAHAAN	KODE	Net Income	Arus Kas Operasi	Asset	TAC	NDAt	TAC-NDA	Dat
2013	1	Bank Central Asia, Tbk	BBCA	14256	-4190	496305	18446	39614	-21168	-0,0427
	2	Bank CIMB Niaga, Tbk	BNGA	4296	4574	218866	-278	-5505	5227	0,0239
	3	Bank Danamon Indonesia, Tbk	BDMN	4159	3673	184237	486	7260	-6774	-0,0368
	4	Bank Internasional Indonesia, Tbk	BNII	1570	61	140547	1509	-1908	3417	0,0243
	5	Bank Mandiri, Tbk	BMRI	18830	12734	733100	6096	7458	-1362	-0,0019
	6	Bank Mega, Tbk	MEGA	525	14723	66476	-14198	2140	-16338	-0,2458
	7	Bank Negara Indonesia, Tbk	BBNI	9058	-6903	386655	15961	255	15706	0,0406
	8	Bank Rakyat Indonesia, Tbk	BBRI	21354	4339	626183	17015	42778	-25763	-0,0411
	9	Bank Sinarmas, Tbk	BSIM	221	-35	17447	256	1345	-1089	-0,0624
	10	Bank Pan Indonesia, Tbk	PNBN	2454	-555	164056	3009	2799	210	0,0013
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	1562	-1327	131170	2889	-474	3363	0,0256
	12	Bank Bukopin, Tbk	BBKP	935	940	69458	-5	-2039	2034	0,0293
	13	Bank Ekonomi Raharja, Tbk	BAEK	241	775	28750	-534	-1910	1376	0,0479
	14	Bank Mutiara, Tbk	BCIC	-1113	-757	14576	-356	64	-420	-0,0288
	15	Bank Victoria International, Tbk	BVIC	263	-538	19171	801	-193	994	0,0518
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	52	-279	5124	331	-20	351	0,0685
2014	1	Bank Central Asia, Tbk	BBCA	16512	35137	552424	-18625	18446	-37071	-0,0671
	2	Bank CIMB Niaga, Tbk	BNGA	2344	-1898	233162	4242	-278	4520	0,0194
	3	Bank Danamon Indonesia, Tbk	BDMN	2683	5500	195709	-2817	486	-3303	-0,0169
	4	Bank Internasional Indonesia, Tbk	BNII	712	-6527	143318	7239	1509	5730	0,0400
	5	Bank Mandiri, Tbk	BMRI	20655	21092	855040	-437	6096	-6533	-0,0076
	6	Bank Mega, Tbk	MEGA	599	-2344	66648	2943	-14198	17141	0,2572

TAHUN	NO	NAMA PERUSAHAAN	KODE	Net Income	Arus Kas Operasi	Asset	TAC	NDAt	TAC- NDA	Dat
	7	Bank Negara Indonesia, Tbk	BBNI	10829	-610	416574	11439	15961	-4522	-0,0109
	8	Bank Rakyat Indonesia, Tbk	BBRI	24254	84930	801955	-60676	17015	-77691	-0,0969
	9	Bank Sinarmas, Tbk	BSIM	155	324	21260	-169	256	-425	-0,0200
	10	Bank Pan Indonesia, Tbk	PNBN	2583	-207	172582	2790	3009	-219	-0,0013
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	1116	-2049	144576	3165	2889	276	0,0019
	12	Bank Bukopin, Tbk	BBKP	727	3435	79051	-2708	-5	-2703	-0,0342
	13	Bank Ekonomi Raharja, Tbk	BAEK	66	73	29727	-7	-534	527	0,0177
	14	Bank Mutiara, Tbk	BCIC	-662	-799	12682	137	-356	493	0,0389
	15	Bank Victoria International, Tbk	BVIC	244	964	19153	-720	801	-1521	-0,0794
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	62	242	6385	-180	331	-511	-0,0800

- a. *total accruals* didapat dengan rumus sebagai berikut :

$$\text{TACt} = (\text{NI}_t - \text{CFFOt})$$

Dengan:

TACt = *Total accruals* pada perioda tahun t

NI_t = *Net income* pada perioda tahun t

CFFOt = *Cash flow from operation* pada perioda tahun t

- b. Perhitungan *Nondiscretionary Accruals* :

$$\text{NDA}_t = \text{TAC}_{t-1}$$

NDA_t = *Nondiscretionary Accruals* pada perioda t

TAC_{t-1} = *Total accruals* pada perioda tahun t-1

- c. Setelah menghitung NDA_t, maka dapat dihitung besarnya DA_t, dengan rumus:

$$\text{DA}_t = (\text{TAC}_t - \text{NDA}_t) / \text{TAt}$$

DA_t = *Discretionary Accruals* pada perioda t

TAC_t = *Total accruals* pada perioda tahun t

NDA_t = *Nondiscretionary Accruals* pada perioda t

TAt = *Total asset* pada perioda t

Lampiran 4 Data Tipe Kantor Akuntan Publik

TAHUN	NO	NAMA PERUSAHAAN	KODE	Tipe KAP	KODE
2010	1	Bank Central Asia, Tbk	BBCA	Ernst & Young	1
	2	Bank CIMB Niaga, Tbk	BNGA	PWC	1
	3	Bank Danamon Indonesia, Tbk	BDMN	KPMG	1
	4	Bank Internasional Indonesia, Tbk	BNII	Ernst & Young	1
	5	Bank Mandiri, Tbk	BMRI	PWC	1
	6	Bank Mega, Tbk	MEGA	KPMG	1
	7	Bank Negara Indonesia, Tbk	BBNI	Ernst & Young	1
	8	Bank Rakyat Indonesia, Tbk	BBRI	Ernst & Young	1
	9	Bank Sinarmas, Tbk	BSIM	Moore Stephens	0
	10	Bank Pan Indonesia, Tbk	PNBN	Deloitte	1
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Moore Stephens	1
	12	Bank Bukopin, Tbk	BBKP	Ernst & Young	1
	13	Bank Ekonomi Raharja, Tbk	BAEK	KPMG	1
	14	Bank Mutiara, Tbk	BCIC	RSM AJJ Associates	0
	15	Bank Victoria International, Tbk	BVIC	Kreaton International	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	RSM AJJ Associates	0
2011	1	Bank Central Asia, Tbk	BBCA	Ernst & Young	1
	2	Bank CIMB Niaga, Tbk	BNGA	PWC	1
	3	Bank Danamon Indonesia, Tbk	BDMN	KPMG	1
	4	Bank Internasional Indonesia, Tbk	BNII	Ernst & Young	1
	5	Bank Mandiri, Tbk	BMRI	PWC	1

TAHUN	NO	NAMA PERUSAHAAN	KODE	Tipe KAP	KODE
	6	Bank Mega, Tbk	MEGA	KPMG	1
	7	Bank Negara Indonesia, Tbk	BBNI	Ernst & Young	1
	8	Bank Rakyat Indonesia, Tbk	BBRI	Ernst & Young	1
	9	Bank Sinarmas, Tbk	BSIM	Moore Stephens	0
	10	Bank Pan Indonesia, Tbk	PNBN	Deloitte	1
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Ernst & Young	1
	12	Bank Bukopin, Tbk	BBKP	Ernst & Young	1
	13	Bank Ekonomi Raharja, Tbk	BAEK	KPMG	1
	14	Bank Mutiara, Tbk	BCIC	RSM AJJ Associates	0
	15	Bank Victoria International, Tbk	BVIC	Morison International	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Ernst & Young	1
2012	1	Bank Central Asia, Tbk	BBCA	KPMG	1
	2	Bank CIMB Niaga, Tbk	BNGA	PWC	1
	3	Bank Danamon Indonesia, Tbk	BDMN	Ernst & Young	1
	4	Bank Internasional Indonesia, Tbk	BNII	Ernst & Young	1
	5	Bank Mandiri, Tbk	BMRI	PWC	1
	6	Bank Mega, Tbk	MEGA	Ernst & Young	1
	7	Bank Negara Indonesia, Tbk	BBNI	PWC	1
	8	Bank Rakyat Indonesia, Tbk	BBRI	Ernst & Young	1
	9	Bank Sinarmas, Tbk	BSIM	Moore Stephens	0
	10	Bank Pan Indonesia, Tbk	PNBN	Deloitte	1
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Ernst & Young	1
	12	Bank Bukopin, Tbk	BBKP	Ernst & Young	1

TAHUN	NO	NAMA PERUSAHAAN	KODE	Tipe KAP	KODE
	13	Bank Ekonomi Raharja, Tbk	BAEK	KPMG	1
	14	Bank Mutiara, Tbk	BCIC	Morison International	0
	15	Bank Victoria International, Tbk	BVIC	Morison International	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Ernst & Young	1
2013	1	Bank Central Asia, Tbk	BBCA	KPMG	1
	2	Bank CIMB Niaga, Tbk	BNGA	PWC	1
	3	Bank Danamon Indonesia, Tbk	BDMN	Ernst & Young	1
	4	Bank Internasional Indonesia, Tbk	BNII	Ernst & Young	1
	5	Bank Mandiri, Tbk	BMRI	PWC	1
	6	Bank Mega, Tbk	MEGA	Ernst & Young	1
	7	Bank Negara Indonesia, Tbk	BBNI	PWC	1
	8	Bank Rakyat Indonesia, Tbk	BBRI	Ernst & Young	1
	9	Bank Sinarmas, Tbk	BSIM	Moore Stephens	0
	10	Bank Pan Indonesia, Tbk	PNBN	Deloitte	1
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Ernst & Young	1
	12	Bank Bukopin, Tbk	BBKP	Ernst & Young	1
	13	Bank Ekonomi Raharja, Tbk	BAEK	KPMG	1
	14	Bank Mutiara, Tbk	BCIC	RSM AJJ Associates	0
	15	Bank Victoria International, Tbk	BVIC	Morison International	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Ernst & Young	1
2014	1	Bank Central Asia, Tbk	BBCA	KPMG	1
	2	Bank CIMB Niaga, Tbk	BNGA	PWC	1
	3	Bank Danamon Indonesia, Tbk	BDMN	Ernst & Young	1

TAHUN	NO	NAMA PERUSAHAAN	KODE	Tipe KAP	KODE
	4	Bank Internasional Indonesia, Tbk	BNII	Ernst & Young	1
	5	Bank Mandiri, Tbk	BMRI	PWC	1
	6	Bank Mega, Tbk	MEGA	Ernst & Young	1
	7	Bank Negara Indonesia, Tbk	BBNI	PWC	1
	8	Bank Rakyat Indonesia, Tbk	BBRI	Ernst & Young	1
	9	Bank Sinarmas, Tbk	BSIM	Moore Stephens	0
	10	Bank Pan Indonesia, Tbk	PNBN	Deloitte	1
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	Ernst & Young	1
	12	Bank Bukopin, Tbk	BBKP	Ernst & Young	1
	13	Bank Ekonomi Raharja, Tbk	BAEK	KPMG	1
	14	Bank Mutiara, Tbk	BCIC	Morison International	0
	15	Bank Victoria International, Tbk	BVIC	Morison International	0
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	Ernst & Young	1

Indikator Tipe Kantor Akuntan Publik:

1 = KAP *big four* = KPMG, Deloitte, E&Y, PWC

0 = KAP *non big four* = KAP selain *big four*

Lampiran 5 Audit Fees

TAHUN	NO	NAMA PERUSAHAAN	KODE	Profesional Fees	LN Audit Fess
2010	1	Bank Central Asia, Tbk	BBCA	171	5,1417
	2	Bank CIMB Niaga, Tbk	BNGA	118	4,7707
	3	Bank Danamon Indonesia, Tbk	BDMN	2125	7,6615
	4	Bank Internasional Indonesia, Tbk	BNII	40	3,6889
	5	Bank Mandiri, Tbk	BMRI	675	6,5147
	6	Bank Mega, Tbk	MEGA	5	1,6094
	7	Bank Negara Indonesia, Tbk	BBNI	73	4,2905
	8	Bank Rakyat Indonesia, Tbk	BBRI	34	3,5264
	9	Bank Sinarmas, Tbk	BSIM	0,5	-0,6931
	10	Bank Pan Indonesia, Tbk	PNBN	23	3,1355
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	18	2,8904
	12	Bank Bukopin, Tbk	BBKP	24	3,1781
	13	Bank Ekonomi Raharja, Tbk	BAEK	17	2,8332
	14	Bank Mutiara, Tbk	BCIC	16	2,7726
	15	Bank Victoria International, Tbk	BVIC	3	1,0986
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	5	1,6094
2011	1	Bank Central Asia, Tbk	BBCA	220	5,3936
	2	Bank CIMB Niaga, Tbk	BNGA	110	4,7005
	3	Bank Danamon Indonesia, Tbk	BDMN	2885	7,9673
	4	Bank Internasional Indonesia, Tbk	BNII	92	4,5218
	5	Bank Mandiri, Tbk	BMRI	1109	7,0112
	6	Bank Mega, Tbk	MEGA	4	1,3863
	7	Bank Negara Indonesia, Tbk	BBNI	90	4,4998
	8	Bank Rakyat Indonesia, Tbk	BBRI	51	3,9318
	9	Bank Sinarmas, Tbk	BSIM	2	0,6931
	10	Bank Pan Indonesia, Tbk	PNBN	23	3,1355
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	25	3,2189
	12	Bank Bukopin, Tbk	BBKP	31	3,4340
	13	Bank Ekonomi Raharja, Tbk	BAEK	42	3,7377
	14	Bank Mutiara, Tbk	BCIC	17	2,8332
	15	Bank Victoria International, Tbk	BVIC	400	1,3863
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	5	1,6094
2012	1	Bank Central Asia, Tbk	BBCA	241	5,4848
	2	Bank CIMB Niaga, Tbk	BNGA	107	4,6728
	3	Bank Danamon Indonesia, Tbk	BDMN	2992	8,0037

TAHUN	NO	NAMA PERUSAHAAN	KODE	Profesional Fees	LN Audit Fess	
	4	Bank Internasional Indonesia, Tbk	BNII	18	2,8904	
	5	Bank Mandiri, Tbk	BMRI	1376	7,2269	
	6	Bank Mega, Tbk	MEGA	5	1,6094	
	7	Bank Negara Indonesia, Tbk	BBNI	49	3,8918	
	8	Bank Rakyat Indonesia, Tbk	BBRI	54	3,9890	
	9	Bank Sinarmas, Tbk	BSIM	0,8	-0,2231	
	10	Bank Pan Indonesia, Tbk	PNBN	20	2,9957	
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	24	3,1781	
	12	Bank Bukopin, Tbk	BBKP	38	3,6376	
	13	Bank Ekonomi Raharja, Tbk	BAEK	44	3,7842	
	14	Bank Mutiara, Tbk	BCIC	2	0,6931	
	15	Bank Victoria International, Tbk	BVIC	2	0,6931	
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	4	1,3863	
	2013	1	Bank Central Asia, Tbk	BBCA	216	5,3753
		2	Bank CIMB Niaga, Tbk	BNGA	106	4,6634
		3	Bank Danamon Indonesia, Tbk	BDMN	3271	8,0929
4		Bank Internasional Indonesia, Tbk	BNII	27	3,2958	
5		Bank Mandiri, Tbk	BMRI	1979	7,5903	
6		Bank Mega, Tbk	MEGA	30	1,0986	
7		Bank Negara Indonesia, Tbk	BBNI	68	4,2195	
8		Bank Rakyat Indonesia, Tbk	BBRI	72	4,2767	
9		Bank Sinarmas, Tbk	BSIM	2	0,6931	
10		Bank Pan Indonesia, Tbk	PNBN	27	3,2958	
11		Bank Tabungan Negara (Persero), Tbk	BBTN	15	2,7081	
12		Bank Bukopin, Tbk	BBKP	89	4,4886	
13		Bank Ekonomi Raharja, Tbk	BAEK	40	3,6889	
14		Bank Mutiara, Tbk	BCIC	5	1,6094	
15		Bank Victoria International, Tbk	BVIC	0,9	-0,1054	
16		Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	3	1,0986	
2014	1	Bank Central Asia, Tbk	BBCA	339	5,8260	
	2	Bank CIMB Niaga, Tbk	BNGA	128	4,8520	
	3	Bank Danamon Indonesia, Tbk	BDMN	2642	7,8793	
	4	Bank Internasional Indonesia, Tbk	BNII	45	3,8067	
	5	Bank Mandiri, Tbk	BMRI	2380	7,7749	
	6	Bank Mega, Tbk	MEGA	3	1,0986	
	7	Bank Negara Indonesia, Tbk	BBNI	51	3,9318	
	8	Bank Rakyat Indonesia, Tbk	BBRI	58	4,0604	

TAHUN	NO	NAMA PERUSAHAAN	KODE	Profesional Fees	LN Audit Fess
	9	Bank Sinarmas, Tbk	BSIM	3	1,0986
	10	Bank Pan Indonesia, Tbk	PNBN	29	3,3673
	11	Bank Tabungan Negara (Persero), Tbk	BBTN	18	2,8904
	12	Bank Bukopin, Tbk	BBKP	64	4,1589
	13	Bank Ekonomi Raharja, Tbk	BAEK	22	3,0910
	14	Bank Mutiara, Tbk	BCIC	10	2,3026
	15	Bank Victoria International, Tbk	BVIC	2	0,6931
	16	Bank Rakyat Indonesia Agroniaga, Tbk	AGRO	4	1,3863



Lampiran 6 Hasil Deskriptif Statistik

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
kepemilikan perusahaan	80	,00	1,00	,3125	,46644
manajemen laba	80	-,2458	,4889	,008197	,1023330
tipe KAP	80	,00	1,00	,8000	,40252
Audit fess	80	-,6931	8,0929	3,521377	2,1214842
Valid N (listwise)	80				

Lampiran 7 Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3,115	,279		11,171	,000		
kepemilikan perusahaan	1,306	,497	,287	2,626	,010	,997	1,003
manajemen laba	,190	2,266	,009	2,084	,033	,997	1,003

a. Dependent Variable: Audit fess

Lampiran 8 Hasil Uji Autokorelasi

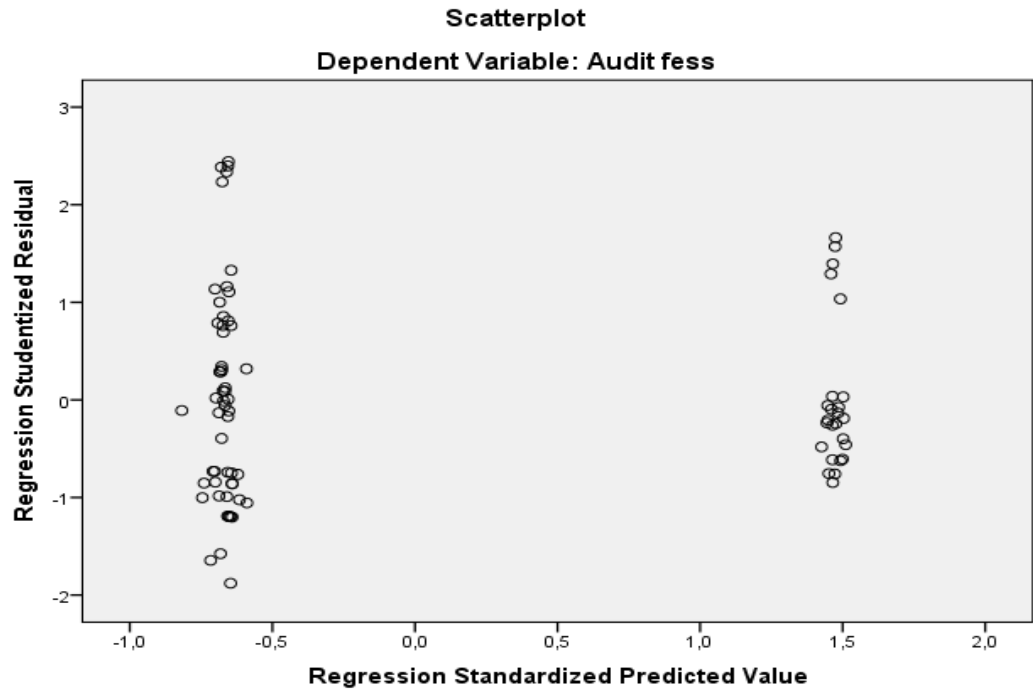
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,288 ^a	,083	,059	2,0579639	1,786

a. Predictors: (Constant), manajemen laba, kepemilikan perusahaan

b. Dependent Variable: Audit fess

Lampiran 9 Hasil Uji Heterokedastisitas



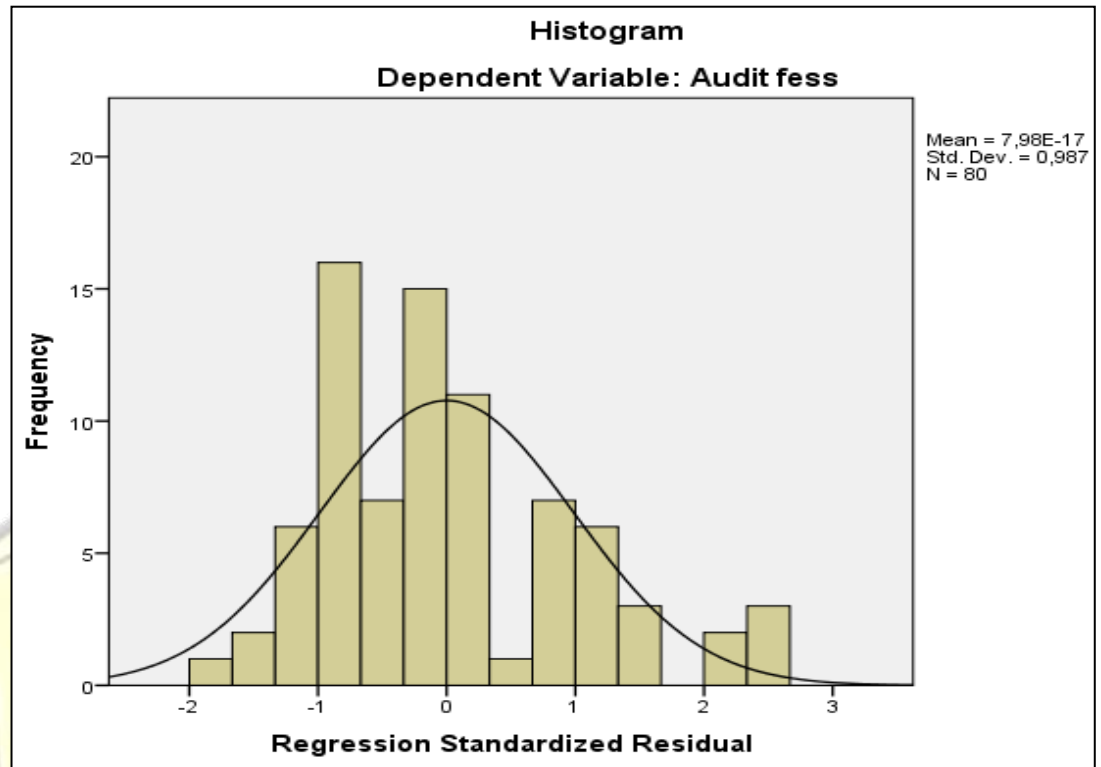
Uji Glejser

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2,115	,279		11,171	,000		
kepemilikan perusahaan	1,006	,497	,287	0,626	,600	,997	1,003
manajemen laba	,090	2,066	,009	0,084	,589	,997	1,003

a. Dependent Variable: unstandardized

Lampiran 10 Hasil Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		80
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,12443160
Most Extreme Differences	Absolute	,222
	Positive	,222
	Negative	-,078
Test Statistic		,122
Asymp. Sig. (2-tailed)		,100 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Lampiran 11 Hasil Analisis Regresi Logistik

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,934	8	,765

Lampiran 12 Hasil Kelayakan Model Regresi (*Goodness of Fit*)

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	80,525	1,200
	2	80,066	1,377
	3	80,064	1,386
	4	80,064	1,386

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 80,064
 c. Estimation terminated at iteration number 4 because parameter estimates changed by less than ,001.

Classification Table^{a,b}

	Observed	Predicted		
		tipe KAP		Percentage Correct
		,00	1,00	
Step 0	tipe KAP ,00	0	16	,0
	1,00	0	64	100,0
Overall Percentage				80,0

- a. Constant is included in the model.
 b. The cut value is ,500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	1,386	,280	24,599	1	,000	4,000

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables x1	9,091	1	,003
x2	,001	1	,982
Overall Statistics	9,113	2	,010

Block 1: Method = Enter**Iteration History^{a,b,c,d}**

Iteration		-2 Log likelihood	Coefficients		
			Constant	x1	x2
Step 1	1	72,689	,833	1,167	,261
	2	68,435	,886	2,249	,359
	3	67,066	,887	3,292	,372
	4	66,583	,887	4,308	,372
	5	66,407	,887	5,313	,373
	6	66,343	,887	6,315	,373
	7	66,320	,887	7,316	,373
	8	66,311	,887	8,316	,373
	9	66,308	,887	9,316	,373
	10	66,307	,887	10,316	,373
	11	66,306	,887	11,316	,373
	12	66,306	,887	12,316	,373
	13	66,306	,887	13,316	,373
	14	66,306	,887	14,316	,373
	15	66,306	,887	15,316	,373
	16	66,306	,887	16,316	,373
	17	66,306	,887	17,316	,373
	18	66,306	,887	18,316	,373
	19	66,306	,887	19,316	,373
	20	66,306	,887	20,316	,373

- a. Method: Enter
 b. Constant is included in the model.
 c. Initial -2 Log Likelihood: 80,064
 d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	13,758	2	,001
	Block	13,758	2	,001
	Model	13,758	2	,001

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	66,306 ^a	,158	,250

a. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Lampiran 13 Uji t Parsial

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	x1	20,316	8038,163	,000	1	,003	665725210,326
	x2	-,373	2,645	,020	1	,009	1,451
	Constant	,887	,298	8,849	1	,089	2,427

a. Variable(s) entered on step 1: x1, x2.

Lampiran 14 Hasil Regresi Linier Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	3,115	,279		11,171	,000		
kepemilikan perusahaan	1,306	,497	,287	2,626	,010	,997	1,003
manajemen laba	,190	2,266	,009	2,084	,033	,997	1,003

a. Dependent Variable: Audit fess

Lampiran 15 Hasil Koefisien Determinasi (R^2)Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,288 ^a	,083	,059	2,0579639	1,786

a. Predictors: (Constant), manajemen laba, kepemilikan perusahaan

b. Dependent Variable: Audit fess

