

LAMPIRAN 1
DAFTAR BANK YANG DIJADIKAN SAMPEL

NO	KODE BANK	NAMA BANK
1	AGRIS	PT BANK AGRIS, Tbk
2	AGRO	PT. BRI AGRONIAGA, Tbk
3	AMAR	PT BANK AMAR INDONESIA
4	ARTO	PT BANK ARTOS INDONESIA
5	BABP	PT BANK MNC INTERNASIONAL, Tbk
6	BACA	PT BANK CAPITAL INDONESIA, Tbk
7	BANZ	PT BANK ANZ INDONESIA
8	BBCA	PT BANK CENTRAL ASIA, Tbk
9	BBHI	PT BANK HARDA INTERNASIONAL
10	BBKE	PT BANK KESEJAHTERAAN EKONOMI
11	BBKP	PT BANK BUKOPIN, Tbk
12	BBMD	PT BANK MESTIKA DHARMA, Tbk
13	BBMS	PT BANK MULTIARTA SENTOSA
14	BBNI	PT BANK NEGARA INDONESIA (PERSERO), Tbk
15	BBNP	PT BANK NUSANTARA PARAHYANGAN, Tbk
16	BBRI	PT BANK RAKYAT INDONESIA (PERSERO), Tbk
17	BBSS	PT BANK SAHABAT SAMPOERNA
18	BBTN	PT BANK TABUNGAN NEGARA (PERSERO), Tbk
19	BBYB	PT BANK YUDHA BHAKTI, Tbk
20	BCIC	PT BANK JTRUST INDONESIA, Tbk
21	BDDBS	PT BANK DBS INDONESIA
22	BDMN	PT BANK DANAMON INDONESIA, Tbk
23	BGTG	PT BANK GANESHA
24	BINA	PT BANK INA PERDANA, Tbk
25	BISNIS	PT BANK BISNIS INTERNASIONAL
26	BKSW	PT BANK QNB INDONESIA, Tbk
27	BMAS	PT BANK MASPION INDONESIA, Tbk
28	BMRI	PT BANK MANDIRI (PERSERO), Tbk
29	BNBA	PT BANK BUMI ARTA, Tbk
30	BNGA	PT BANK CIMB NIAGA, Tbk

31	BNII	PT BANK MAYBANK INDONESIA, Tbk
32	BNLI	PT BANK PERMATA, Tbk
33	BNPI	PT BANK BNP PARIBAS INDONESIA
34	BOKE	PT BANK OKE INDONESIA
35	BPD ACEH	PT BPD ACEH
36	BPD BALI	PT BPD BALI
37	BPD BANTEN	PT BPD BANTEN, Tbk
38	BPD BENGKULU	PT BPD BENGKULU
39	BPD DIY	PT BPD DAERAH ISTIMEWA YOGYAKARTA
40	BPD DKI	PT BPD DKI
41	BPD JABAR	PT BPD JAWA BARAT DAN BANTEN, Tbk
42	BPD JAMBI	PT BPD JAMBI
43	BPD JATENG	PT BPD JAWA TENGAH
44	BPD JATIM	PT BPD JAWA TIMUR, Tbk
45	BPD KALBAR	PT BPD KALIMANTAN BARAT
46	BPD KALSEL	PT BPD KALIMANTAN SELATAN
47	BPD KALTENG	PT BPD KALIMANTAN TENGAH
48	BPD KALTIMTARA	PT BPD KALIMANTAN TIMUR DAN KALIMANTAN UTARA
49	BPD LAMPUNG	PT BPD LAMPUNG
50	BPD MALUKUMALUT	PT BPD MALUKU DAN MALUKU UTARA
51	BPD NTB	PT BPD NUSA TENGGARA BARAT
52	BPD NTT	PT BPD NUSA TENGGARA TIMUR
53	BPD PAPUA	PT BPD PAPUA
54	BPD RIAU KEPRI	PT BPD RIAU DAN KEPULAUAN RIAU
55	BPD SULSELBAR	PT BPD SULAWESI SELATAN DAN SULAWESI BARAT
56	BPD SULTENG	PT BPD SULAWESI TENGAH
57	BPD SULTRA	PT BPD SULAWESI TENGGARA
58	BPD SULUTGO	PT BPD SULAWESI UTARA DAN GORONTALO
59	BPD SUMBAR	PT BPD SUMATERA BARAT
60	BPD SUMSELBABEL	PT BPD SUMATERA SELATAN DAN BANGKA BELITUNG
61	BPD SUMUT	PT BPD SUMATERA UTARA
62	BSIM	PT BANK SINARMAS, Tbk
63	BSWD	PT BANK OF INDIA INDONESIA, Tbk
64	BTPN	PT BANK TABUNGAN PENSIUNAN NASIONAL, Tbk
65	BUOB	PT BANK UOB INDONESIA

66	BVIC	PT BANK VICTORIA INTERNATIONAL, Tbk
67	CBID	PT BANK COMMONWEALTH
68	CTBC	PT BANK CTBC INDONESIA
69	DNAR	PT BANK DINAR INDONESIA, Tbk
70	FAMA	PT BANK FAMA INTERNASIONAL
71	HSBC	PT BANK HSBC INDONESIA
72	ICBC	PT BANK ICBC INDONESIA
73	INDEX	PT BANK INDEX SELINDO
74	INPC	PT BANK ARTHA GRAHA INTERNASIONAL, Tbk
75	KEB HANA	PT BANK KEB HANA INDONESIA
76	MANTAP	PT BANK MANDIRI TASPEN
77	MAYA	PT BANK MAYAPADA INTERNATIONAL, Tbk
78	MCOR	PT BANK CHINA CONSTRUCTION BANK INDONESIA, Tbk
79	MEGA	PT BANK MEGA, Tbk
80	MIZJ	PT BANK MIZUHO INDONESIA
81	MYOR	PT BANK MAYORA
82	NAGA	PT BANK MITRANIAGA, Tbk
83	NISP	PT BANK OCBC NISP, Tbk
84	NOBU	PT BANK NATIONALNOBU, Tbk
85	PNBN	PT PAN INDONESIA BANK, Tbk
86	RBII	PT BANK RABOBANK INTERNATIONAL INDONESIA
87	RESONA	PT BANK RESONA PERDANIA
88	ROYAL	PT BANK ROYAL INDONESIA
89	SBII	PT BANK SBI INDONESIA
90	SDRA	PT BANK WOORI SAUDARA INDONESIA 1906, Tbk
91	SHINHAN	PT BANK SHINHAN INDONESIA
92	SMBC	PT BANK SUMITOMO MITSUI INDONESIA
93	BBSM	PT BANK SYARIAH MANDIRI
94	BCAS	PT BANK BCA SYARIAH
95	BJBS	PT BANK JABAR BANTEN SYARIAH
96	BMLT	PT BANK MUAMALAT INDONESIA, Tbk
97	BNIIS	PT BANK MAYBANK SYARIAH INDONESIA
98	BNIS	PT BANK BNI SYARIAH
99	BRIS	PT BANK BRI SYARIAH
100	BSBP	PT BANK SYARIAH BUKOPIN
101	BSMI	PT BANK MEGA SYARIAH

102	BTPNS	PT BANK TABUNGAN PENSIUNAN NASIONAL SYARIAH
103	BVCS	PT BANK VICTORIA SYARIAH
104	PNBS	PT BANK PANIN DUBAI SYARIAH, Tbk



LAMPIRAN 2

Hasil Output Pengolahan Data Menggunakan SPSS 23.0

Hasil Output Analisis Deskriptif

Descriptive Statistics

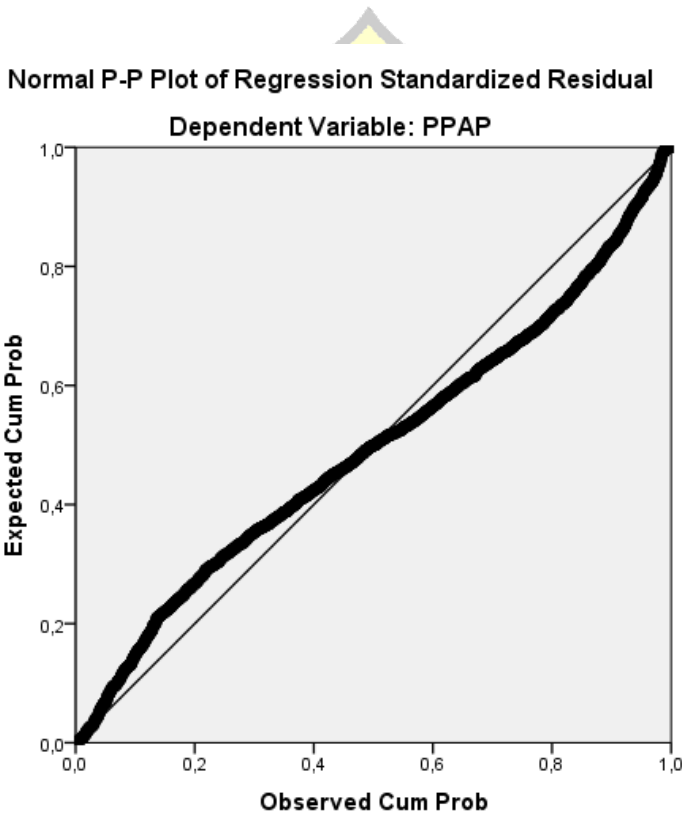
	N	Minimum	Maximum	Sum	Mean	Std. Deviation
PPAP	2149	,000261	,315187	35,358298	,01645337	,012616948
EBT	2149	-,055514	,315197	56,248545	,02617429	,016882007
CAR	2149	,000010	3,483592	456,450992	,21240158	,190719249
KIB	2149	0	1	213	,10	,299
UB	2149	5,203408	9,031989	15285,031638	7,11262524	,717687383
Valid N (listwise)	2149					

Hasil Output Analisis Deskriptif Setelah Moderasi

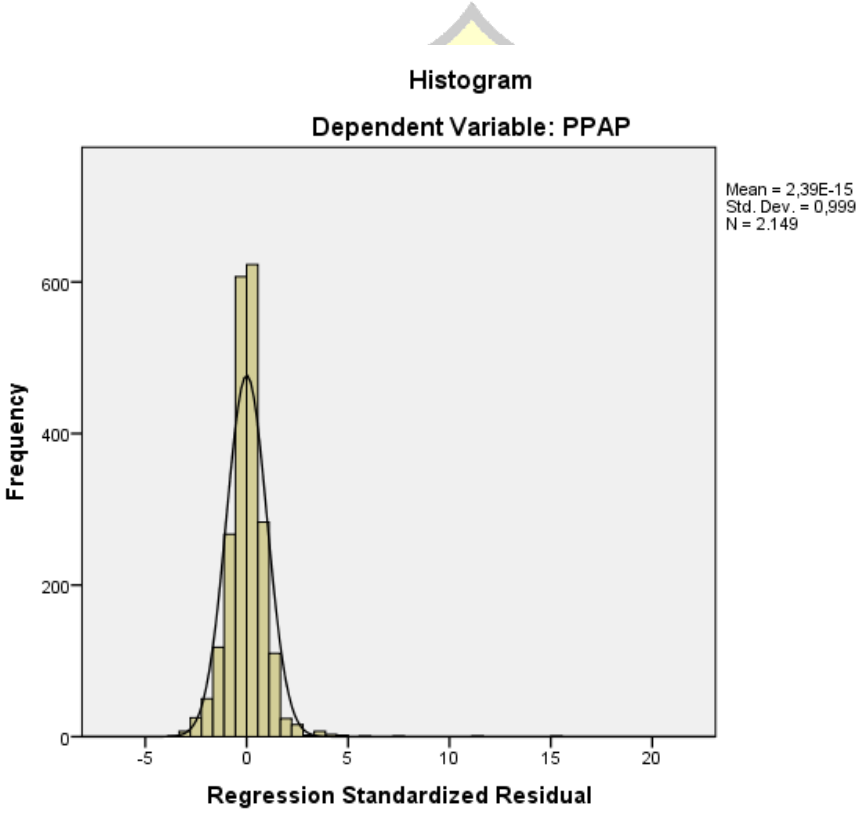
Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
PPAP	2149	,000261	,315187	35,358298	,01645337	,012616948
EBT	2149	-,055514	,315197	56,248545	,02617429	,016882007
CAR	2149	,000010	3,483592	456,450992	,21240158	,190719249
KIB	2149	0	1	213	,10	,299
UK	2149	5,203408	9,031989	15285,031638	7,11262524	,717687383
EBT_KIB	2149	,000000	,315197	4,741267	,00220627	,012019893
CAR_KIB	2149	,000000	2,120495	38,218302	,01778423	,083328853
Valid N (listwise)	2149					

Hasil Uji Normalitas dengan *Probability Plot*



Hasil Uji Normalitas dengan Histogram



Hasil Uji Heterokedastisitas dengan Uji Glesjer

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,003	,002		1,356	,175
	EBT	,567	,011	,758	52,778	,000
	CAR	,001	,001	,020	1,355	,176
	KIB	,009	,001	,202	14,379	,000
	UK	,000	,000	-,018	-1,147	,252

a. Dependent Variable: PPAP

Hasil Uji Multikolonearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,003	,002		1,356	,175		
	EBT	,567	,011	,758	52,778	,000	,938	1,066
	CAR	,001	,001	,020	1,355	,176	,866	1,155
	KIB	,009	,001	,202	14,379	,000	,978	1,023
	UK	,000	,000	-,018	-1,147	,252	,819	1,220

a. Dependent Variable: PPAP

Hasil Uji R² (*adjusted R*)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,765 ^a	,585	,584	,008139941

a. Predictors: (Constant), UK, KIB, EBT, CAR

b. Dependent Variable: PPAP

Hasil Uji R² (*adjusted R*) Setelah Moderasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,881 ^a	,776	,775	,005984163

a. Predictors: (Constant), CAR_KIB, EBT, CAR, UK, EBT_KIB, KIB

Hasil Uji F Manajemen Laba dan Manajemen Modal terhadap Penyisihan Penghapusan Aktiva Produktif

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,200	4	,050	754,151	,000 ^b
	Residual	,142	2144	,000		
	Total	,342	2148			

a. Dependent Variable: PPAP

b. Predictors: (Constant), UK, KIB, EBT, CAR

Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,003	,002		1,356	,175
	EBT	,567	,011	,758	52,778	,000
	CAR	,001	,001	,020	1,355	,176
	KIB	,009	,001	,202	14,379	,000
	UB	,000	,000	-,018	-1,147	,252

a. Dependent Variable: PPAP

Hasil Uji Statistik t Setelah Moderasi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,000	,001		,120	,905
	EBT	,298	,010	,399	29,532	,000
	CAR	-,002	,001	-,035	-3,012	,003
	KIB	-,009	,001	-,209	-12,868	,000
	UK	,001	,000	,066	5,726	,000
	EBT_KIB	,700	,017	,667	41,944	,000
	CAR_KIB	,005	,002	,030	2,074	,038

a. Dependent Variable: PPAP