

BAB V

PENUTUP

5.1 Kesimpulan

Berdasarkan hasil penelitian dapat disimpulkan antara lain:

1. Tidak terdapat pengaruh pada peran *gender* baik laki-laki ataupun perempuan sebagai dewan komisaris terhadap manajemen laba pada perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2017.
2. Terdapat pengaruh pada peran *gender* direksi tetapi hanya direksi perempuan yang berpengaruh positif sedangkan direksi laki-laki tidak berpengaruh terhadap manajemen laba perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2017.
3. Terdapat pengaruh positif dari peran *gender* komite audit baik laki-laki ataupun perempuan terhadap manajemen laba perbankan yang terdaftar di Bursa Efek Indonesia (BEI) periode 2013-2017.

5.2 Keterbatasan

Sepanjang pengamatan banyak terdapat data-data laporan perbankan yang secara berturut-turut juga belum memenuhi kriteria penelitian, seperti tidak menyebutkan jumlah direksi hanya menyebutkan nama dan tidak mencantumkan foto profil jajaran direksi sehingga sulit untuk mengetahui dengan pasti *gender* direksi tersebut laki-laki atau perempuan.

5.3 Saran

Bagi penelitian yang akan datang diharapkan dapat menganalisis lebih dalam terkait variabel-variabel yang mempengaruhi manajemen laba pada perbankan seperti dengan menambah karakteristik lain selain *gender* misalnya usia, pengalaman, dan tingkat pendidikan dewan komisaris, direksi dan komite audit.

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Lampiran 1. Daftar Bank yang dijadikan Sampel Penelitian

No.	Nama Bank	Kode
1.	Bank Rakyat Indonesia Agroniaga Tbk.	AGRO
2.	Bank Agris Tbk.	AGRS
3.	Bank Artos Indonesia Tbk.	ARTO
4.	Bank MNC International Tbk.	BABP
5.	Bank Capital Indonesia Tbk.	BBCA
6.	Bank Harda Internasional Tbk.	BBHI
7.	Bank Bukopin Tbk.	BBKP
8.	Bank Mestika Dharma Tbk.	BBMD
9.	Bank Negara Indonesia Tbk.	BBNI
10.	Bank Rakyat Indonesia Tbk.	BBRI
11.	Bank Tabungan Negara (Persero) Tbk.	BBTN
12.	Bank Yudha Bhakti Tbk.	BBYB
13.	Bank JTrust Indonesia Tbk.	BCIC
14.	Bank Danamon Tbk.	BDMN
15.	Bank Ganesha Tbk.	BGTG
16.	Bank Ina Perdana	BINA
17.	BPD Jawa Barat dan Banten Tbk.	BJBR
18.	Bank Pembangunan Daerah Jawa Timur Tbk.	BJTM
19.	Bank QNB Indonesia Tbk.	BKSW
20.	Bank Maspion Indonesia Tbk.	BMAS
21.	Bank Mandiri (Persero) Tbk.	BMRI
22.	Bank Bumi Arta Tbk.	BNBA
23.	Bank CIMB Niaga Tbk.	BNGA
24.	Bank Maybank Indonesia Tbk.	BNII
25.	Bank Permata Tbk.	BNLI
26.	Bank Sinarmas Tbk.	BSIM
27.	Bank of India Indonesia Tbk.	BSWD
28.	Bank Tabungan Pensiunan N. Tbk.	BTPN
29.	Bank Victoria Int'l. Tbk.	BVIC
30.	Bank Artha Graha Internasional Tbk.	INPC
31.	Bank Mayapada Tbk.	MAYA
32.	Bank China Constr. Bank Indonesia Tbk.	MCOR
33.	Bank Nationalnobu Tbk.	NOBU
34.	Bank Pan Indonesia Tbk.	PNBN

Lampiran 2. Statistik Deskriptif Variabel Penelitian

	Mean	Median	Maximum	Minimum	Std. Dev.	Skewness	Kurtosis
DKL	4	4	8	1	1.814170	0.450175	-0.734366
DKP	1	0	2	0	0.555719	0.518723	-0.790698
DL	5	4	9	1	2.198962	0.303452	-0.595347
DP	1	1	6	0	1.342930	1.135476	0.980205
KAL	3	3	8	1	1.105835	0.541923	1.625868
KAP	1	0	2	0	0.696606	1.032245	-0.243522
Observations	170	170	170	170	170	170	170

Lampiran 3. Hasil Uji Common Effect Model (CEM)**Pengaruh *Gender* Dewan Komisaris, Direksi, dan Komite Audit**

Dependent Variable: DAIT

Method: Panel Least Squares

Date: 07/22/19 Time: 13:50

Sample: 2013 2017

Periods included: 5

Cross-sections included: 7

Total panel (unbalanced) observations: 17

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	34.85164	3.324336	10.48379	0.0000
DKL	12.96605	6.707762	1.932991	0.0820
DKP	3.214578	1.465942	2.192841	0.0531
DL	0.209236	1.016685	0.205802	0.8411
DP	0.448749	0.366611	1.224047	0.2490
KAL	-0.815183	1.473333	-0.553292	0.5922
KAP	-0.317460	0.802229	-0.395722	0.7006
R-squared	0.566065	Mean dependent var	26.47068	
Adjusted R-squared	0.305704	S.D. dependent var	0.394239	
S.E. of regression	0.328497	Akaike info criterion	0.904324	
Sum squared resid	1.079103	Schwarz criterion	1.247412	
Log likelihood	-0.686751	Hannan-Quinn criter.	0.938427	
F-statistic	2.174155	Durbin-Watson stat	0.273530	
Prob(F-statistic)	0.132884			

Lampiran 4. Hasil Uji Fixed Effect Model (FEM)

Pengaruh *Gender* Dewan Komisaris, Direksi, dan Komite Audit

Dependent Variable: DAIT

Method: Panel Least Squares

Date: 07/22/19 Time: 14:07

Sample: 2013 2017

Periods included: 5

Cross-sections included: 7

Total panel (unbalanced) observations: 17

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	21.33506	3.816286	5.590531	0.0050
DKL	-22.92528	9.391194	-2.441147	0.0711
DKP	-4.758012	2.022004	-2.353117	0.0782
DL	0.005008	0.510560	0.009808	0.9926
DP	1.338014	0.418199	3.199468	0.0329
KAL	5.159235	1.508944	3.419104	0.0268
KAP	3.187982	0.876695	3.636363	0.0220

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.993424	Mean dependent var	26.47068
Adjusted R-squared	0.973695	S.D. dependent var	0.394239
S.E. of regression	0.063941	Akaike info criterion	-2.579229
Sum squared resid	0.016354	Schwarz criterion	-1.942066
Log likelihood	34.92345	Hannan-Quinn criter.	-2.515894
F-statistic	50.35437	Durbin-Watson stat	2.498316
Prob(F-statistic)	0.000888		

Lampiran 5. Hasil Uji Random Effect Model (REM)

Pengaruh *Gender* Dewan Komisaris, Direksi, dan Komite Audit

Dependent Variable: DAIT

Method: Panel EGLS (Cross-section random effects)

Date: 07/22/19 Time: 14:14

Sample: 2013 2017

Periods included: 5

Cross-sections included: 7

Total panel (unbalanced) observations: 17

Swamy and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	34.85164	0.647069	53.86076	0.0000
DKL	12.96605	1.305640	9.930798	0.0000
DKP	3.214578	0.285340	11.26578	0.0000
DL	0.209236	0.197894	1.057313	0.3152
DP	0.448749	0.071359	6.288576	0.0001
KAL	-0.815183	0.286779	-2.842551	0.0175
KAP	-0.317460	0.156151	-2.033034	0.0695

Effects Specification

	S.D.	Rho
Cross-section random	0.000000	0.0000
Idiosyncratic random	0.063941	1.0000

Weighted Statistics

R-squared	0.566065	Mean dependent var	26.47068
Adjusted R-squared	0.305704	S.D. dependent var	0.394239
S.E. of regression	0.328497	Sum squared resid	1.079103
F-statistic	2.174155	Durbin-Watson stat	0.273530
Prob(F-statistic)	0.132884		

Unweighted Statistics

R-squared	0.566065	Mean dependent var	26.47068
Sum squared resid	1.079103	Durbin-Watson stat	0.273530

Lampiran 6. Uji Pemilihan Jenis Uji Apakah CEM, FEM, atau REM

1. Uji Chow

Jika Chi-Square prob. < 0,05 maka model Fixed

Jika Chi-Square prob. > 0,05 maka model Common

Redundant Fixed Effects Tests

Equation: REGPANEL

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	43.323662	(6,4)	0.0014
Cross-section Chi-square	71.220394	6	0.0000

Cross-section fixed effects test equation:

Dependent Variable: DAIT

Method: Panel Least Squares

Date: 07/22/19 Time: 14:05

Sample: 2013 2017

Periods included: 5

Cross-sections included: 7

Total panel (unbalanced) observations: 17

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	34.85164	3.324336	10.48379	0.0000
DKL	12.96605	6.707762	1.932991	0.0820
DKP	3.214578	1.465942	2.192841	0.0531
DL	0.209236	1.016685	0.205802	0.8411
DP	0.448749	0.366611	1.224047	0.2490
KAL	-0.815183	1.473333	-0.553292	0.5922
KAP	-0.317460	0.802229	-0.395722	0.7006

R-squared	0.566065	Mean dependent var	26.47068
Adjusted R-squared	0.305704	S.D. dependent var	0.394239
S.E. of regression	0.328497	Akaike info criterion	0.904324
Sum squared resid	1.079103	Schwarz criterion	1.247412
Log likelihood	-0.686751	Hannan-Quinn criter.	0.938427
F-statistic	2.174155	Durbin-Watson stat	0.273530
Prob(F-statistic)	0.132884		

2. Uji Hausman

Jika Chi-Square prob. < 0,05 maka model Fixed

Jika Chi-Square prob. > 0,05 maka model Random

Correlated Random Effects - Hausman Test

Equation: REGPANEL

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	259.941973	6	0.0000

** WARNING: estimated cross-section random effects variance is zero.

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
DKL	-22.925283	12.966047	86.489834	0.0001
DKP	-4.758012	3.214578	4.007082	0.0001
DL	0.005008	0.209236	0.221510	0.6643
DP	1.338014	0.448749	0.169798	0.0309
KAL	5.159235	-0.815183	2.194669	0.0001
KAP	3.187982	-0.317460	0.744211	0.0000

Cross-section random effects test equation:

Dependent Variable: DAIT

Method: Panel Least Squares

Date: 07/22/19 Time: 14:18

Sample: 2013 2017

Periods included: 5

Cross-sections included: 7

Total panel (unbalanced) observations: 17

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	21.33506	3.816286	5.590531	0.0050
DKL	-22.92528	9.391194	-2.441147	0.0711
DKP	-4.758012	2.022004	-2.353117	0.0782
DL	0.005008	0.510560	0.009808	0.9926
DP	1.338014	0.418199	3.199468	0.0329
KAL	5.159235	1.508944	3.419104	0.0268
KAP	3.187982	0.876695	3.636363	0.0220

Effects Specification

Cross-section fixed (dummy variables)

R-squared	0.993424	Mean dependent var	26.47068
Adjusted R-squared	0.973695	S.D. dependent var	0.394239
S.E. of regression	0.063941	Akaike info criterion	-2.579229
Sum squared resid	0.016354	Schwarz criterion	-1.942066
Log likelihood	34.92345	Hannan-Quinn criter.	-2.515894
F-statistic	50.35437	Durbin-Watson stat	2.498316
Prob(F-statistic)	0.000888		