

## Hasil Uji Penelitian

### 1. Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
MANAJEMEN LABA	125	-1,710	7,983	,09828	,775328
KOMISARIS INDEPENDEN	125	,000	,571	,18008	,213622
KOMITE AUDIT	125	,667	1,667	1,00000	,163956
KEPEMILIKAN INSTITUTIONAL	125	,15	6,70	3,3086	1,888815
PROFITABILITAS	125	-5,04	11,71	4,0828	4,34748
Valid N (listwise)	125				

### 2. Uji Normalitas *Kolmogrov-Smirnov* test

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		125
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,77077528
Most Extreme Differences	Absolute	,388
	Positive	,388
	Negative	-,352
Test Statistic		,388
Asymp. Sig. (2-tailed)		,000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### 3. Uji Normalitas *Kolmogrov-Smirnov* test ( Tanpa Outlier )

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		83
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,02568031
Most Extreme Differences	Absolute	,097
	Positive	,097
	Negative	-,062
Test Statistic		,097
Asymp. Sig. (2-tailed)		,051 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

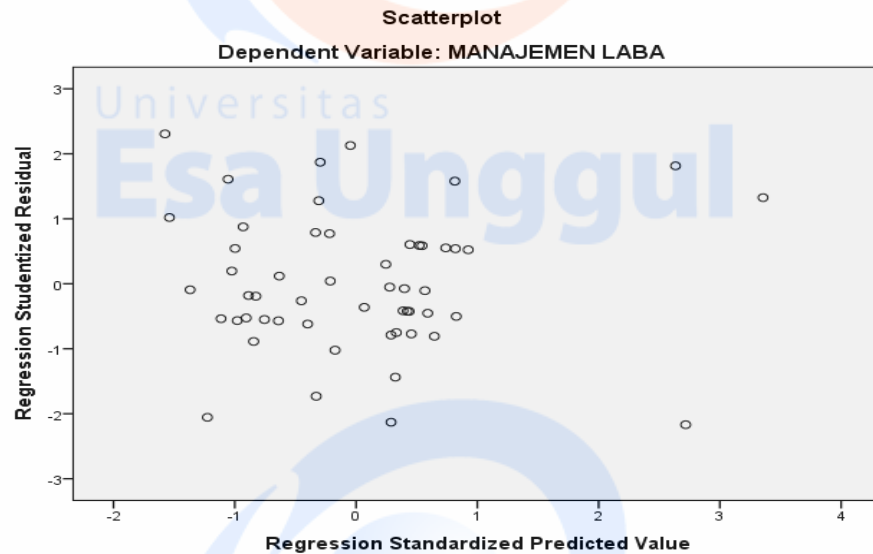
### 4. Uji Multikolinearitas

#### Coefficients<sup>a</sup>

Model	Collinearity Statistics	
	Tolerance	VIF
1 KOMISARIS INDEPENDEN	,809	1,235
KOMITE AUDIT	,907	1,102
KEPEMILIKAN INSTITUTIONAL	,867	1,153
PROFITABILITAS	,852	1,173

a. Dependent Variable: MANAJEMEN LABA

## 5. Uji Heterokedastisitas



## 6. Uji Autokolerasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,470 <sup>a</sup>	,221	,181	,01458	1,962

a. Predictors: (Constant), PROFITABILITAS, KEPEMILIKAN INSTITUTIONAL, KOMITE AUDIT, KOMISARIS INDEPENDEN

b. Dependent Variable: MANAJEMEN LABA

## 7. Uji F

**ANOVA<sup>a</sup>**

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	,005	4	,001	5,536	,001 <sup>b</sup>
Residual	,017	78	,000		
Total	,021	82			

a. Dependent Variable: MANAJEMEN LABA

b. Predictors: (Constant), PROFITABILITAS, KEPEMILIKAN INSTITUTIONAL, KOMITE AUDIT, KOMISARIS INDEPENDEN

## 8. Uji T

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Keterangan
	B	Std. Error	Beta			
KOMISARIS INDEPENDEN	-,016	,013	-,192	-1,258	,215	H2: Ditolak
KOMITE AUDIT	,026	,014	,271	1,943	,058	H3: Ditolak
KEPEMILIKAN INSTITUTIONAL	,001	,000	,419	2,813	,007	H4 : Diterima
PROFITABILITAS	0,00002278	,000	,008	,059	,953	H5: Ditolak

a. Dependent Variable: MANAJEMEN LABA