



**LAMPIRAN II**  
**HASIL PENGOLAHAN SPSS**

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**Hasil Uji Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
PRUDENCE SEBELUM IFRS	92	-,176314	,291556	,03293966	,073526992
TAX AVOIDANCE SEBELUM IFRS	92	,000000	,757315	,26546758	,116955233
MANAJEMEN LABA SEBELUM IFRS	92	-,199689	,410636	,06438428	,103224776
PRUDENCE SETELAH IFRS	92	-,154051	,279515	,03248042	,073765006
TAX AVOIDANCE SETELAH IFRS	92	-,000044	,447637	,25243840	,088482135
MANAJEMEN LABA SETELAH IFRS	92	-,166093	,341636	,03638225	,087116512
Valid N (listwise)	92				

**Hasil Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual	Unstandardized Residual
N		92	92
Normal Parameters <sup>a,b</sup>	Mean	0E-7	0E-7
	Std. Deviation	,09759671	,08331562
	Absolute	,090	,077
Most Extreme Differences	Positive	,090	,077
	Negative	-,084	-,042
Kolmogorov-Smirnov Z		,865	,735
Asymp. Sig. (2-tailed)		,443	,652

a. Test distribution is Normal.

b. Calculated from data.

## Hasil Pengujian Regresi Linear Linear berganda Sebelum Penerapan IFRS

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,326 <sup>a</sup>	,106	,086	,098687211	1,785

a. Predictors: (Constant), TAX AVOIDANCE SEBELUM IFRS, PRUDENCE SEBELUM IFRS

b. Dependent Variable: MANAJEMEN LABA SEBELUM IFRS

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,103	2	,051	5,280	,007 <sup>b</sup>
	Residual	,867	89	,010		
	Total	,970	91			

a. Dependent Variable: MANAJEMEN LABA SEBELUM IFRS

b. Predictors: (Constant), TAX AVOIDANCE SEBELUM IFRS, PRUDENCE SEBELUM IFRS

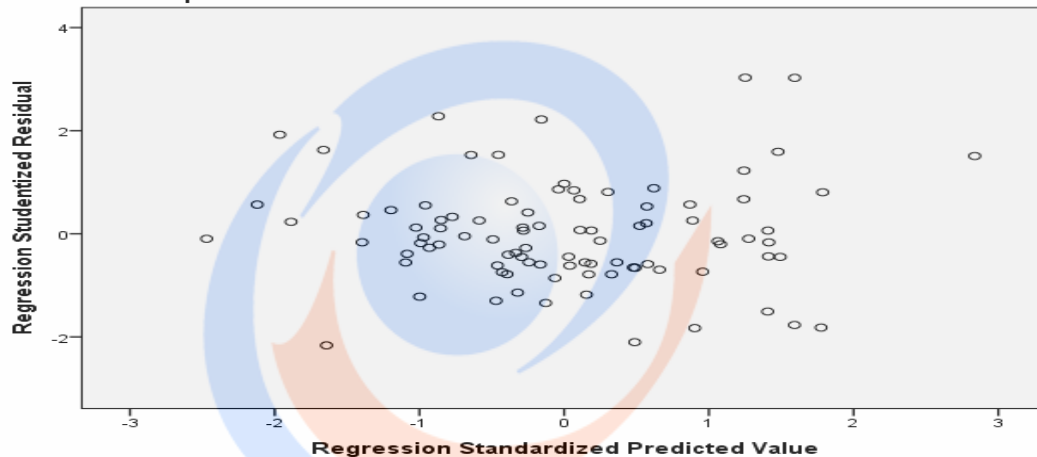
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,084	,026		3,263	,002		
	PRUDENCE SEBELUM IFRS	,452	,144	,322	3,146	,002	,960	1,041
	TAX AVOIDANCE SEBELUM IFRS	-,129	,090	-,146	1,426	,157	,960	1,041

a. Dependent Variable: MANAJEMEN LABA SEBELUM IFRS

**Scatterplot**

**Dependent Variable: MANAJEMEN LABA SEBELUM IFRS**



## Hasil Pengujian Regresi Linear Linear berganda Setelah Penerapan IFRS

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,292 <sup>a</sup>	,085	,065	,084246550	1,720

a. Predictors: (Constant), TAX AVOIDANCE SETELAH IFRS, PRUDENCE SETELAH IFRS

b. Dependent Variable: MANAJEMEN LABA SETELAH IFRS

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,059	2	,029	4,153	,019 <sup>b</sup>
	Residual	,632	89	,007		
	Total	,691	91			

a. Dependent Variable: MANAJEMEN LABA SETELAH IFRS

b. Predictors: (Constant), TAX AVOIDANCE SETELAH IFRS, PRUDENCE SETELAH IFRS

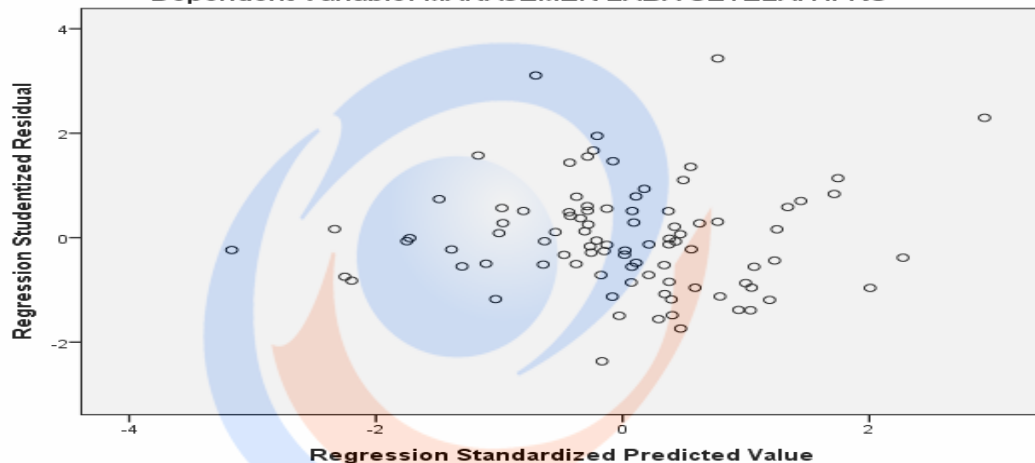
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,017	,027		-,621	,536		
	PRUDENCE SETELAH IFRS	-,227	,120	-,192	1,881	,063	,988	1,013
	TAX AVOIDANCE SETELAH IFRS	,239	,100	,243	2,380	,019	,988	1,013

a. Dependent Variable: MANAJEMEN LABA SETELAH IFRS

**Scatterplot**

**Dependent Variable: MANAJEMEN LABA SETELAH IFRS**



**Hasil Pengujian Regresi Linear Linear berganda Gabungan  
(Sebelum dan Setelah Penerapan IFRS)**

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

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,013	2	,007	,712	,492 <sup>b</sup>
Residual	1,683	181	,009		
Total	1,696	183			

a. Dependent Variable: MANAJEMEN LABA

b. Predictors: (Constant), TAX AVOIDANCE , PRUDENCE

**Hasil Uji Paired Samples T**

**Paired Samples Test**

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 PRUDENCE SEBELUM IFRS - PRUDENCE SETELAH IFRS	,00045 9239	,0982111 67	,01023 9222	- ,019879 717	,020798 196	,045	91	,964
Pair 2 TAX AVOIDANCE SEBELUM IFRS - TAX AVOIDANCE SETELAH IFRS	,01302 9174	,1475713 41	,01538 5376	- ,017531 985	,043590 333	,847	91	,399
Pair 3 MANAJEMEN LABA SEBELUM IFRS - MANAJEMEN LABA SETELAH IFRS	,02800 2033	,1230763 50	,01283 1597	,002513 642	,053490 423	2,182	91	,032