

LAMPIRAN

LAMPIRAN 1

Daftar Perusahaan Manufaktur Sub Sektor Makanan dan Minuman Periode 2014–2018

No	Kode Perusahaan	Nama Perusahaan
1	CEKA	PT. Wilmar Cahaya Indonesia Tbk
2	DLTA	PT. Delta Djakarta Tbk
3	ICBP	PT. Indofood CBP Sukses Makmur Tbk
4	INDF	PT. Indofood Sukses Makmur Tbk
5	SKLT	PT. Sekar Laut Tbk
6	MLBI	PT. Multi Bintang Indonesia Tbk
7	MYOR	PT. Mayora Indah Tbk
8	ROTI	PT. Nippon Indosari Corporindo Tbk
9	SKBM	PT. Sekar Bumi Tbk
10	ULTJ	PT. Ultra Jaya Milk Industry & Trading Company Tbk

LAMPIRAN 2

Hasil Olahan Data Tahun 2014

No	Kode Perusahaan	ROA	DER	SIZE
1	CEKA	0.03	1.39	28.94
2	DLTA	0.29	0.30	27.50
3	ICBP	0.09	0.66	31.03
4	INDF	0.05	1.08	31.78
5	SKLT	0.05	1.16	27.25
6	MLBI	0.36	3.03	28.73
7	MYOR	0.04	1.51	30.28
8	ROTI	0.09	1.23	28.26
9	SKBM	0.14	1,04	28.02
10	ULTJ	0.10	0.29	29.00

LAMPIRAN 3

Hasil Olahan Data Tahun 2015

No	Kode Perusahaan	ROA	DER	SIZE
1	CEKA	0.07	1.32	28.88
2	DLTA	0.18	0.22	27.27
3	ICBP	0.11	0.62	31.09
4	INDF	0.05	1.13	31.79
5	SKLT	0.06	1.48	27.34
6	MLBI	0.24	1.74	28.62
7	MYOR	0.11	1.18	30.33
8	ROTI	0.10	1.28	28.41
9	SKBM	0.05	1.22	27.94
10	ULTJ	0.15	0.27	29.11

LAMPIRAN 4

Hasil Olahan Data Tahun 2016

No	Kode Perusahaan	ROA	DER	SIZE
1	CEKA	0.18	0.61	29.05
2	DLTA	0.21	0.18	27.38
3	ICBP	0.13	0.56	31.17
4	INDF	0.06	0.87	31.83
5	SKLT	0.04	0.92	27.45
6	MLBI	0.43	1.77	28.81
7	MYOR	0.11	1.06	30.54
8	ROTI	0.10	1.02	28.56
9	SKBM	0.02	1.72	28.04
10	ULTJ	0.17	0.21	29.18

LAMPIRAN 5

Hasil Olahan Data Tahun 2017

No	Kode Perusahaan	ROA	DER	SIZE
1	CEKA	0.08	0.54	29.08
2	DLTA	0.21	0.17	27.38
3	ICBP	0.11	0.56	31.20
4	INDF	0.06	0.88	31.88
5	SKLT	0.04	1.07	27.54
6	MLBI	0.53	1.36	28.85
7	MYOR	0.11	1.03	30.67
8	ROTI	0.03	0.62	28.54
9	SKBM	0.02	0.59	28.24
10	ULTJ	0.14	0.23	29.22

LAMPIRAN 6

Hasil Olahan Data Tahun 2018

No	Kode Perusahaan	ROA	DER	SIZE
1	CEKA	0.08	0.20	28.92
2	DLTA	0.22	0.19	27.52
3	ICBP	0.14	0.51	31.28
4	INDF	0.05	0.93	31.93
5	SKLT	0.04	1.20	27.68
6	MLBI	0.42	1.47	28.93
7	MYOR	0.10	1.06	30.81
8	ROTI	0.03	0.51	28.65
9	SKBM	0.01	0.70	28.30
10	ULTJ	0.13	0.16	29.33

LAMPIRAN 7Hasil Olahan Data Manajemen Laba (*Modified Jones*) Tahun 2014 – 2018

No	Kode Perusahaan	Tahun	TAit / Ait-1	NDAit	DAit
1	CEKA	2014	1.30096	1.27181	0.02916
		2015	0.00379	0.04651	-0.04272
		2016	0.56924	0.55432	0.01492
		2017	0.24861	0.24332	0.00529
		2018	-0.30761	-0.30764	0.00003
2	DLTA	2014	0.25821	0.14659	0.11162
		2015	-0.43670	-0.37014	-0.06657
		2016	0.17505	0.17493	0.00011
		2017	-0.66066	-0.65867	-0.00199
		2018	0.15355	0.14548	0.00807
3	ICBP	2014	0.50625	0.49492	0.01133
		2015	0.33216	0.31200	0.02016
		2016	0.37045	0.35074	0.01970
		2017	0.32042	0.31523	0.00519
		2018	0.42848	0.42036	0.00813
4	INDF	2014	0.38631	0.40172	-0.01541
		2015	0.29747	0.28914	0.00832
		2016	0.30916	0.30522	0.00393
		2017	0.52241	0.51726	0.00515
		2018	0.51850	0.51438	0.00412
5	SKLT	2014	0.82646	0.80186	0.02460
		2015	0.64011	0.61795	0.02216
		2016	1.02998	0.97225	0.05773
		2017	0.69011	0.67174	0.01837
		2018	0.71365	0.63705	0.07660
6	MLBI	2014	0.41625	0.38469	0.03156
		2015	0.43652	0.51374	-0.07722
		2016	0.87822	0.84023	0.03799
		2017	0.65516	0.53085	0.12431
		2018	0.71071	0.69747	0.01325
7	MYOR	2014	0.59074	0.56498	0.02577
		2015	0.42953	0.39823	0.03129
		2016	0.65158	0.56378	0.08780
		2017	0.49956	0.39278	0.10678
		2018	0.50298	0.51447	-0.01148

8	ROTI	2014	1.12730	1.11052	0.01679
		2015	0.98727	0.97077	0.01650
		2016	0.80927	0.79755	0.01172
		2017	0.67229	0.65704	0.01525
		2018	0.54777	0.52846	0.01931
9	SKBM	2014	0.87382	0.93223	-0.05841
		2015	0.42309	0.44592	-0.02283
		2016	0.75200	0.66855	0.08345
		2017	0.82456	0.78222	0.04234
		2018	0.42826	0.40041	0.02785
10	ULTJ	2014	0.51920	0.51957	-0.00038
		2015	0.56147	0.55559	0.00588
		2016	0.37687	0.37335	0.00352
		2017	0.36091	0.25177	0.10914
		2018	0.39454	0.38955	0.00499

LAMPIRAN 8

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	50	.00	.12	.0254	.03343
ROA	50	.01	.53	.1272	.11227
DER	50	.16	3.03	.9010	.55975
SIZE	50	27.25	31.93	29.1906	1.46004
Valid N (listwise)	50				

LAMPIRAN 9

Hasil Uji Kolmogorov-Smirnov Test (N=50)

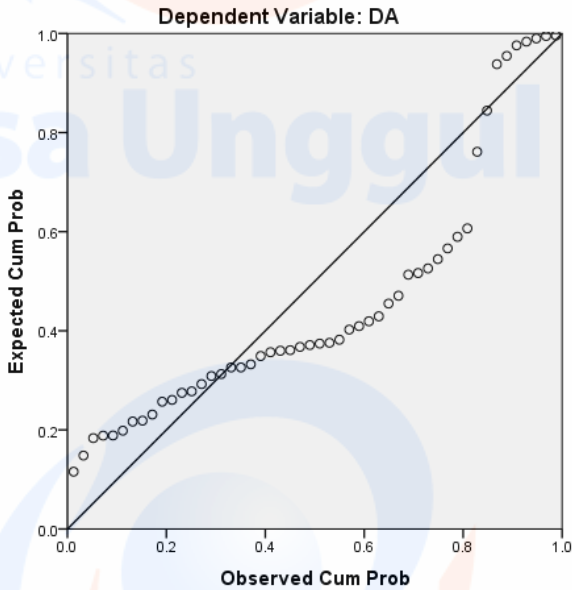
One-Sample Kolmogorov-Smirnov Test

		DA	ROA	DER	SIZE
N		50	50	50	50
Normal Parameters ^{a,b}	Mean	.0254	.1272	.9010	29.1906
	Std. Deviation	.03343	.11227	.55975	1.46004
Most Extreme Differences	Absolute	.227	.201	.093	.172
	Positive	.227	.201	.092	.172
	Negative	-.224	-.150	-.093	-.096
Kolmogorov-Smirnov Z		1.605	1.420	.656	1.216
Asymp. Sig. (2-tailed)		.012	.035	.783	.104

LAMPIRAN 10

Hasil Uji Normalitas Data Probability Plot (N=50)

Normal P-P Plot of Regression Standardized Residual



LAMPIRAN 11

Hasil Deteksi Outlier

Casewise Diagnostics^a

Case Number	Std. Residual	DA	Predicted Value	Residual
6	2.325	.11	.0347	.07690
24	2.301	.08	.0311	.04549
29	2.132	.12	.0538	.07052
34	2.566	.11	.0219	.08485
49	2.658	.11	.0213	.08788

a. Dependent Variable: DA

Casewise Diagnostics^a

Case Number	Std. Residual	DA	Predicted Value	Residual
24	-2.027	.00	.0197	-.01967
31	3.601	.09	.0166	.07117
38	2.566	.11	.0219	.08485
40	2.211	.08	.0397	.04370
49	2.658	.11	.0213	.08788

a. Dependent Variable: DA

LAMPIRAN 12

Hasil Uji Kolmogorov-Smirnov Test (N=40)

		DA	ROA	DER	SIZE
N		40	40	40	40
Normal Parameters ^{a,b}	Mean	.0118	.1205	.8725	29.3180
	Std. Deviation	.01088	.09811	.57054	1.51027
	Absolute	.156	.193	.106	.186
Most Extreme Differences	Positive	.156	.193	.096	.186
	Negative	-.140	-.153	-.106	-.122
Kolmogorov-Smirnov Z		.984	1.218	.670	1.179
Asymp. Sig. (2-tailed)		.287	.103	.761	.124

a. Test distribution is Normal.

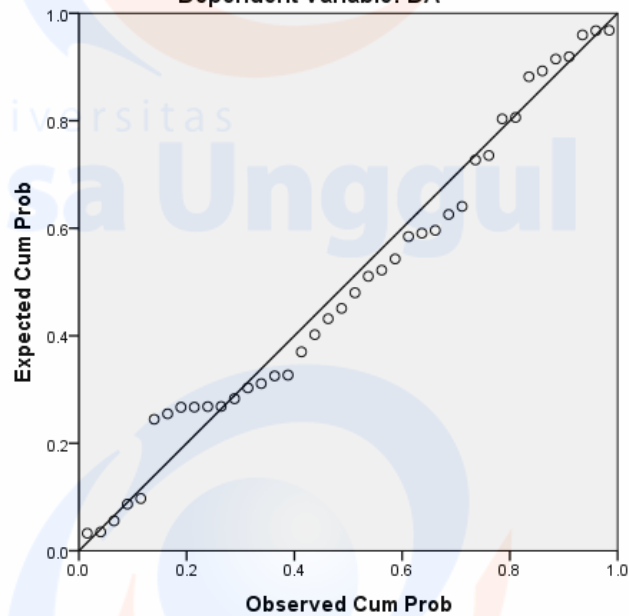
b. Calculated from data.

LAMPIRAN 13

Hasil Uji Normalitas Data Probability Plot (N=40)

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: DA



LAMPIRAN 14

Hasil Uji Multikolinieritas

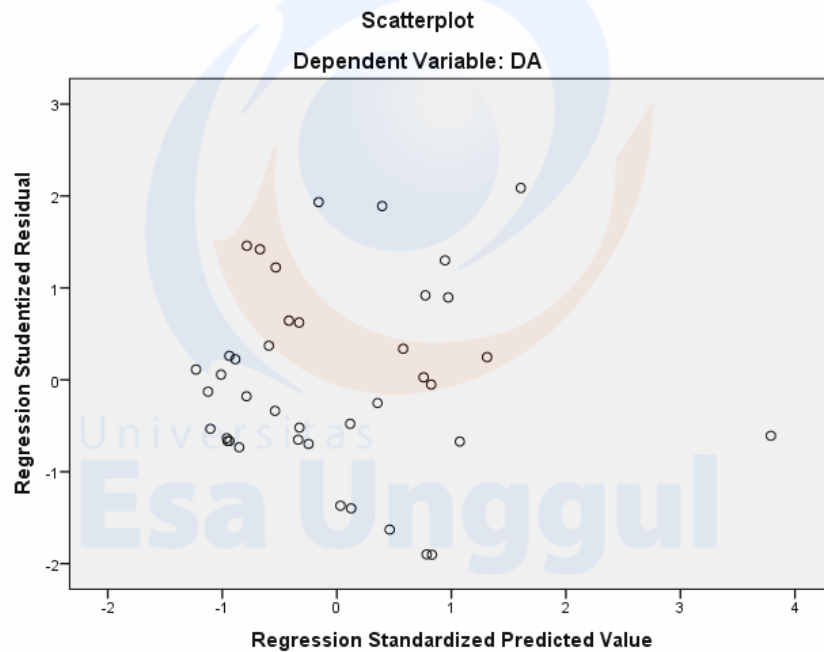
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	ROA	.899	1.112
	DER	.940	1.064
	SIZE	.952	1.050

a. Dependent Variable: DA

LAMPIRAN 15

Hasil Uji Heterokedastisitas



LAMPIRAN 16

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.581 ^a	.337	.282	.00922	2.274

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: DA

LAMPIRAN 17

Hasil Uji Autokorelasi menggunakan Durbin Watson

No	Nama	Keterangan	Nilai
1	N	Jumlah Sampel	40
2	K	Jumlah Variabel Independen	3
3	DW	Nilai Durbin	2,274
4	(4 – dU)	Formula	2,3411
5	dL	Batas bawah Durbin Watson	1,3384
6	dU	Batas atas Durbin Watson	1,6589

LAMPIRAN 18

Hasil Uji Analisis Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.027	.030		.905	.371
	ROA	.000	.016	-.001	-.010	.992
	DER	.011	.003	.571	4.078	.000
	SIZE	-.001	.001	-.117	-.840	.406

a. Dependent Variable: DA

LAMPIRAN 19

Hasil Uji Statistik F (Uji Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.002	3	.001	6.105	.002 ^b
	Residual	.003	36	.000		
	Total	.005	39			

a. Dependent Variable: DA

b. Predictors: (Constant), SIZE, DER, ROA

LAMPIRAN 20

Hasil Uji Statistik t (Uji Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.027	.030		.905	.371
	ROA	.000	.016	-.001	-.010	.992
	DER	.011	.003	.571	4.078	.000
	SIZE	-.001	.001	-.117	-.840	.406

a. Dependent Variable: DA

LAMPIRAN 21Hasil Uji Koefisien Determinasi (R^2)**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.581 ^a	.337	.282	.00922

a. Predictors: (Constant), SIZE, DER, ROA

b. Dependent Variable: DA