

LAMPIRAN

Lampiran 1

Daftar nama sampel perusahaan manufaktur subsektor makanan dan minuman yang terdaftar di Bursa Efek Indonesia

| No. | Nama Perusahaan | Kode Perusahaan |
|-----|--|-----------------|
| 1 | PT Aksha International, Tbk | ADES |
| 2 | PT Tri Banyan Tirta, Tbk | ALTO |
| 3 | PT Wilmar Cahaya Indonesia, Tbk | CEKA |
| 4 | PT Delta Jakarta, Tbk | DLTA |
| 5 | PT Indofood Sukses Makmur ICBP, Tbk | ICBP |
| 6 | PT Indofood Sukses Makmur, Tbk | INDF |
| 7 | PT Multi Bintang Indonesia, Tbk | MLBI |
| 8 | PT Mayora Indah, Tbk | MYOR |
| 9 | PT Nippon Indosari Corpindo, Tbk | ROTI |
| 10 | PT Prasadha Aneka Niaga, Tbk | PSDN |
| 11 | PT Sekar Bumi, Tbk | SKBM |
| 12 | PT Sekar Laut, Tbk | SKLT |
| 13 | PT Siantar Top, Tbk | STTP |
| 14 | PT Ultra Jaya Milk Industry & Trading Company, Tbk | ULTJ |

Lampiran 2

Data hasil penelitian 2015-2018

| Tahun | Kode perusahaan | Y | X1 | X2 | X3 |
|-------|-----------------|-------------------|--------|-------------|--------|
| | | Manajemen Laba | FCF | DAR | DIVGEO |
| 2015 | ADES | 0.10203674824529 | -0.239 | 49.73102642 | 1 |
| | ALTO | 0.05350013139354 | -0.167 | 57.04455813 | 1 |
| | CEKA | -0.01013737751691 | 0.343 | 56.93348858 | 1 |
| | DLTA | -0.04881404109524 | 0.493 | 18.17359646 | 1 |
| | ICBP | 0.01741283305515 | 5.180 | 38.30374241 | 2 |

| | | | | | |
|------|-------------|-------------------|--------|-------------|---|
| | INDF | 0.03417228140801 | 1.407 | 53.04271324 | 5 |
| | MLBI | -0.11574710394343 | 1.543 | 63.51577193 | 1 |
| | MYOR | -0.05256362463058 | 3.916 | 54.20444212 | 2 |
| | ROTI | -0.00593752168549 | 0.753 | 56.08304433 | 2 |
| | PSDN | 0.03032051081953 | -0.081 | 47.72409737 | 1 |
| | SKBM | 0.03687678097931 | -0.186 | 54.99090528 | 1 |
| | SKLT | 0.04484378268255 | 0.021 | 59.6816933 | 1 |
| | STTP | 0.09169118917401 | 0.129 | 47.44601813 | 1 |
| | ULTJ | 0.01577999094306 | 0.889 | 20.97432413 | 1 |
| 2016 | ADES | 0.00447849742186 | -0.031 | 49.91550257 | 1 |
| | ALTO | 0.03180974245792 | -0.023 | 58.72937549 | 1 |
| | CEKA | 0.09862537677655 | 0.228 | 37.73194703 | 1 |
| | DLTA | 0.01316536084354 | 0.326 | 15.48031062 | 1 |
| | ICBP | 0.00735790589859 | 4.796 | 35.98762616 | 2 |
| | INDF | 0.01976494087662 | 5.742 | 46.52670235 | 5 |
| | MLBI | 0.33655474895193 | 1.406 | 63.9285146 | 1 |
| | MYOR | 0.12824540826610 | 0.198 | 51.51639487 | 2 |
| | ROTI | 0.05325677111830 | 0.348 | 50.58461496 | 2 |
| | PSDN | -0.03224472437078 | 0.010 | 57.12958944 | 1 |
| | SKBM | 0.15991941370610 | -0.035 | 63.2220129 | 1 |
| | SKLT | 0.17366186254110 | -0.014 | 47.88270323 | 1 |
| | STTP | 0.08616965450598 | 0.086 | 49.98688629 | 1 |
| | ULTJ | 0.02701496735314 | 0.961 | 17.69124041 | 1 |

| | | | | | |
|-------------|-------------------|-------------------|-------------|-------------|---|
| 2017 | ADES | 0.01613634770449 | -0.019 | 49.65569197 | 1 |
| | ALTO | 0.04573815861094 | -0.063 | 62.20562045 | 1 |
| | CEKA | -0.04692133038592 | 0.398 | 35.15578379 | 1 |
| | DLTA | -0.04145431915518 | 0.655 | 14.63239219 | 1 |
| | ICBP | -0.01482323309142 | 7.241 | 35.72219358 | 2 |
| | INDF | 0.03631089986962 | 0.296 | 46.83079801 | 5 |
| | MLBI | 0.07332364382481 | 1.967 | 57.57482437 | 1 |
| | MYOR | 0.07637533684626 | 1.712 | 50.69441926 | 2 |
| | ROTI | 0.01218483271978 | 0.260 | 38.14979436 | 2 |
| | PSDN | 0.09663263986232 | -0.064 | 56.65788026 | 1 |
| | SKBM | 0.21384066972449 | -0.311 | 36.95501302 | 1 |
| | SKLT | 0.12206325210026 | -0.050 | 51.66157367 | 1 |
| | STTP | 0.03610827774977 | 0.546 | 40.88315877 | 1 |
| ULTJ | -0.03890081853918 | 1.433 | 18.85861413 | 1 | |
| 2018 | ADES | -0.03810869089162 | 0.182 | 45.31627472 | 1 |
| | ALTO | 0.07446929615042 | -0.028 | 65.11880551 | 1 |
| | CEKA | -0.14989602600829 | 0.477 | 16.45130012 | 1 |
| | DLTA | 0.01195753126504 | 0.543 | 15.71057817 | 1 |
| | ICBP | 0.05318046115446 | 1.903 | 33.92775363 | 2 |
| | INDF | 0.05817648990633 | 8.626 | 48.29299811 | 5 |
| | MLBI | 0.01587063270543 | 1.894 | 59.59385375 | 1 |
| | MYOR | 0.14403307148084 | -0.354 | 51.43993269 | 2 |
| | ROTI | 0.03336863815336 | 0.167 | 33.6134046 | 2 |

| | | | | | |
|--|-------------|-------------------|--------|-------------|---|
| | PSDN | -0.04657342036843 | -0.001 | 65.1838955 | 1 |
| | SKBM | 0.09689968539113 | -0.171 | 41.25569933 | 1 |
| | SKLT | 0.10722749637770 | -0.029 | 54.60472965 | 1 |
| | STTP | 0.06724173032448 | 0.391 | 37.42800536 | 1 |
| | ULTJ | 0.07122564247899 | 0.401 | 14.05567192 | 1 |

Lampiran 3

Hasil Outpus SPSS

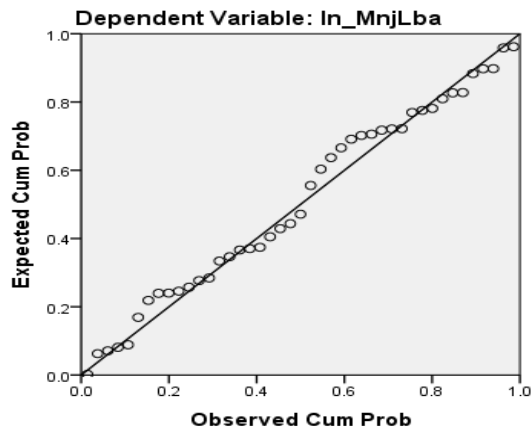
Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | | Std. Deviation |
|--------------------|-----------|-----------|-----------|-----------|------------|----------------|
| | Statistic | Statistic | Statistic | Statistic | Std. Error | Statistic |
| FCF | 56 | -.35 | 8.63 | 1.0000 | .25271 | 1.89109 |
| DER | 56 | 14.06 | 65.18 | 44.6749 | 1.99292 | 14.91364 |
| DIVGEO | 56 | 1.00 | 5.00 | 1.5000 | .14188 | 1.06173 |
| MnjLba | 56 | -.14990 | .33655 | .0426232 | .01044507 | .07816377 |
| Valid N (listwise) | 56 | | | | | |

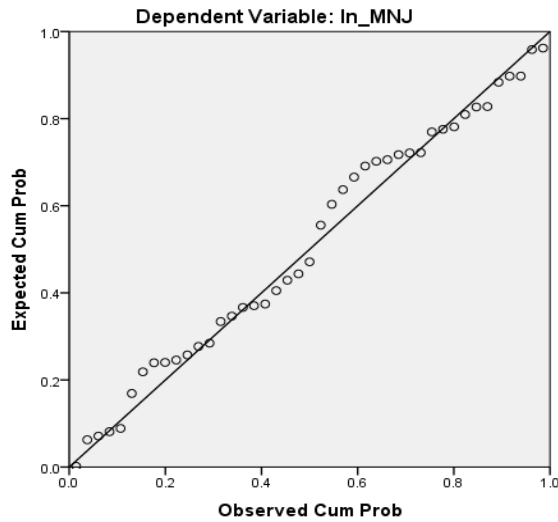
Uji Normalitas I

Normal P-P Plot of Regression Standardized Residual



Uji Normalitas II

Normal P-P Plot of Regression Standardized Residual



Uji Autokolerasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .439 ^a | .193 | .131 | .88534 | 2.313 |

a. Predictors: (Constant), DIV_Geo, DAR, FCF

b. Dependent Variable: ln_MNJ

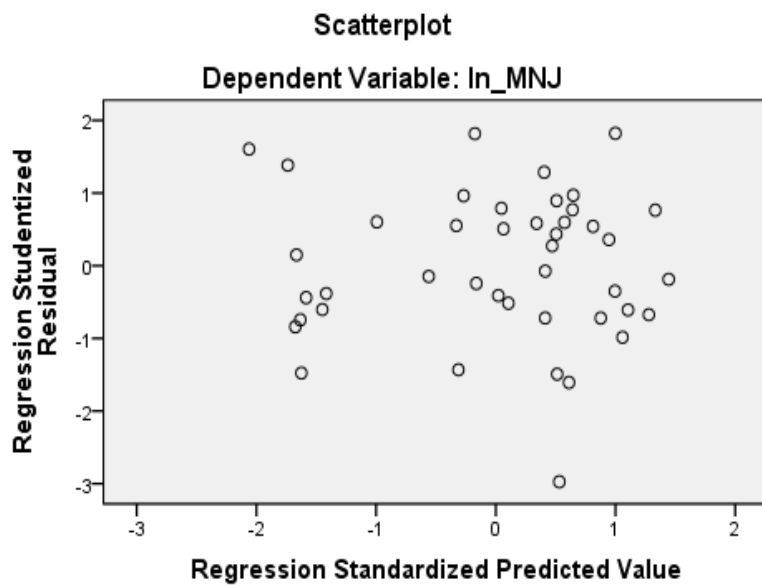
Uji Multikolonieritas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -4.049 | .510 | | -7.931 | .000 | | |
| | FCF | -.109 | .094 | -.212 | -1.156 | .255 | .616 | 1.623 |
| | DAR | .025 | .010 | .356 | 2.453 | .019 | .982 | 1.018 |
| | DIV_Geo | -.025 | .147 | -.031 | -.169 | .866 | .620 | 1.613 |

a. Dependent Variable: ln_MNJ

Uji Heteroskedatisitas



Uji F

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | 7.295 | 3 | 2.432 | 3.102 | .038 ^b |
| | Residual | 30.569 | 39 | .784 | | |
| | Total | 37.864 | 42 | | | |

a. Dependent Variable: In_MNJ

b. Predictors: (Constant), DIV_Geo, DAR, FCF

Uji t

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardize | t | Sig. |
|-------|------------|-----------------------------|------------|-------------|--------|------|
| | | B | Std. Error | d | | |
| | | | | Beta | | |
| 1 | (Constant) | -4.049 | .510 | | -7.931 | .000 |
| | FCF | -.109 | .094 | -.212 | -1.156 | .255 |
| | DAR | .025 | .010 | .356 | 2.453 | .019 |
| | DIV_Geo | -.025 | .147 | -.031 | -.169 | .866 |

a. Dependent Variable: In_MNJ

Analisis Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .439 ^a | .193 | .131 | .88534 | 2.313 |

a. Predictors: (Constant), DIV_Geo, DAR, FCF

b. Dependent Variable: In_MNJ

Uji Analisis Berganda

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
| | | B | Std. Error | Beta | | |
| 1 | (Constant) | -4.049 | .510 | | -7.931 | .000 |
| | FCF | -.109 | .094 | -.212 | -1.156 | .255 |
| | DAR | .025 | .010 | .356 | 2.453 | .019 |
| | DIV_Geo | -.025 | .147 | -.031 | -.169 | .866 |

a. Dependent Variable: In_MNJ