

LAMPIRAN

LAMPIRAN 1
Daftar Nama Perusahaan

No.	Kode	Nama Perusahaan
1	AISA	PT. Tiga Pilar Sejahtera Food Tbk
2	ALTO	PT. Tri Banyan Tirta Tbk
3	CEKA	PT. Wilmar Cahaya Indonesia Tbk
4	DLTA	PT. Delta Djakarta Tbk
5	ICBP	PT. Indofood CBP Sukses Makmur Tbk
6	INDF	PT. Indofood Sukses Makmur Tbk
7	MLBI	PT. Multi Bintang Indonesia Tbk
8	MYOR	PT. Mayora Indah Tbk
9	PSDN	PT. Prashida Aneka Niaga Tbk
10	ROTI	PT. Nippon Indosari Corporindo Tbk
11	SKBM	PT. Sekar Bumi Tbk
12	SKLT	PT. Sekar Laut Tbk
13	STTP	PT. Siantar Top Tbk
14	ULTJ	PT. Ultrajaya Milk Industry and Trading Company Tbk

LAMPIRAN 2
Data Variabel Penelitian

Tahun	Kode Eminent	Nama Perusahaan	Ukuran Perusahaan	Pertumbuhan Penjualan	Kebijakan Hutang	Manajemen Laba
2014	AISA	PT. Tiga Pilar Sejahtera Food Tbk	15.81	0.27	1.06	- 0.74
2015			16.02	0.17	1.28	- 0.58
2016			16.04	0.09	1.17	- 0.69
2017			14.50	- 0.70	-1.59	- 0.70
2018			14.41	- 0.19	-1.53	- 0.41
2014	ALTO	PT. Tri Banyan Tirta Tbk	27.85	- 0.32	1.33	- 0.52
2015			27.80	- 0.09	1.28	- 0.48
2016			27.78	- 0.02	1.42	- 0.26
2017			27.73	- 0.12	1.65	- 0.23
2018			27.74	0.11	1.86	- 0.22
2014	CEKA	PT. Wilmar Cahaya Indonesia Tbk	27.88	0.46	1.39	- 0.89
2015			28.03	- 0.06	1.32	- 1.10
2016			27.99	0.18	0.61	- 0.76
2017			27.96	0.03	0.54	- 0.83
2018			27.79	- 0.15	0.20	- 0.77
2014	DLTA	PT. Delta Jakarta Tbk	20.72	0.01	31.49	- 0.89
2015			20.76	- 0.20	22.29	- 0.94
2016			20.90	0.11	18.39	- 1.06
2017			21.02	0.00	17.20	- 1.10
2018			21.14	0.15	18.70	- 1.08

Tahun	Kode Eminten	Nama Perusahaan	Ukuran Perusahaan	Pertumbuhan Penjualan	Kebijakan Hutang	Manajemen Laba
2014	ICBP	PT. Indofood CBP Sukses Makmur Tbk	16.88	0.20	0.72	- 0.72
2015			17.04	0.06	0.62	- 0.70
2016			17.09	0.09	0.56	- 0.68
2017			17.27	0.03	0.56	- 0.71
2018			17.35	0.08	0.51	- 0.45
2014	INDF	PT. Indoof Sukses Makmur Tbk	18.27	0.14	1.14	- 0.61
2015			18.34	0.01	1.13	- 0.51
2016			18.22	0.04	0.87	- 0.36
2017			18.30	0.05	0.88	- 0.44
2018			18.39	0.05	0.93	- 0.39
2014	MLBI	PT. Multi Bintang Indonesia Tbk	14.62	0.10	0.02	- 2.56
2015			14.56	- 0.10	0.01	- 1.95
2016			14.64	0.21	0.01	- 2.46
2017			14.74	0.04	0.01	- 2.31
2018			14.88	0.08	0.01	- 2.37
2014	MYOR	PT. Mayora Indah Tbk	29.96	0.18	3.03	- 0.58
2015			30.06	0.05	1.74	- 0.87
2016			30.19	0.24	1.77	- 0.75
2017			30.33	0.13	1.36	- 0.85
2018			30.50	0.16	1.47	- 0.81
2014	PSDN	PT. Prashida Aneka Niaga Tbk	27.15	0.25	1.25	- 0.53
2015			27.15	0.16	1.28	- 0.46
2016			27.21	0.16	1.02	- 0.70

Tahun	Kode Emiten	Nama Perusahaan	Ukuran Perusahaan	Pertumbuhan Penjualan	Kebijakan Hutang	Manajemen Laba
2017	PSDN	PT. Prashida Aneka Niaga Tbk	27.26	- 0.01	0.62	- 0.57
2018			27.27	0.11	0.51	- 0.57
2014	ROTI	PT. Nippon Indosari Corporindo Tbk	28.39	0.14	1.00	- 0.35
2015			28.63	- 0.08	1.22	- 0.54
2016			28.70	0.10	1.72	- 0.42
2017			29.15	0.23	0.06	- 0.92
2018			29.11	0.06	0.07	- 0.47
2014	SKBM	PT. Sekar Bumi Tbk	27.20	0.20	1.45	- 0.75
2015			27.36	0.09	1.48	- 0.59
2016			27.63	0.12	0.92	- 0.66
2017			28.12	0.10	1.07	- 0.76
2018			28.20	0.14	1.20	- 0.51
2014	SKLT	PT. Sekar Laut Tbk	26.54	0.28	1.08	- 0.62
2015			26.66	0.17	0.90	- 0.64
2016			27.07	0.03	1.00	- 0.59
2017			27.18	0.07	0.69	- 0.47
2018			27.34	0.00	0.60	- 0.57
2014	STTP	PT. Siantar Top Tbk	28.16	- 0.24	6.70	- 0.63
2015			28.28	0.13	28.37	- 0.43
2016			28.48	- 0.09	9.10	- 0.51
2017			28.48	0.12	26.54	- 0.47
2018			28.60	0.05	1.33	- 0.56

Tahun	Kode Eminten	Nama Perusahaan	Ukuran Perusahaan	Pertumbuhan Penjualan	Kebijakan Hutang	Manajemen Laba
2014	ULTJ	PT. UltraJaya Milk Industry and Trading Company Tbk	28.70	0.07	21.49	- 0.57
2015			28.90	0.50	1.31	- 0.82
2016			29.08	0.04	23.30	- 0.88
2017			29.28	- 0.05	1.87	- 0.94
2018			29.35	0.12	16.35	- 0.55

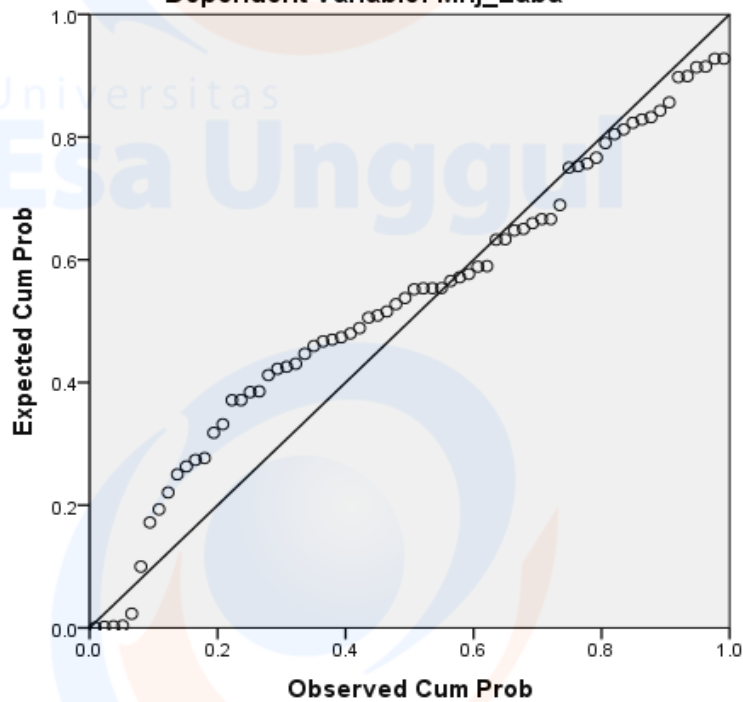
LAMPIRAN 3
Hasil Output SPSS 22

1. Hasil Uji Statistik Deskriptif

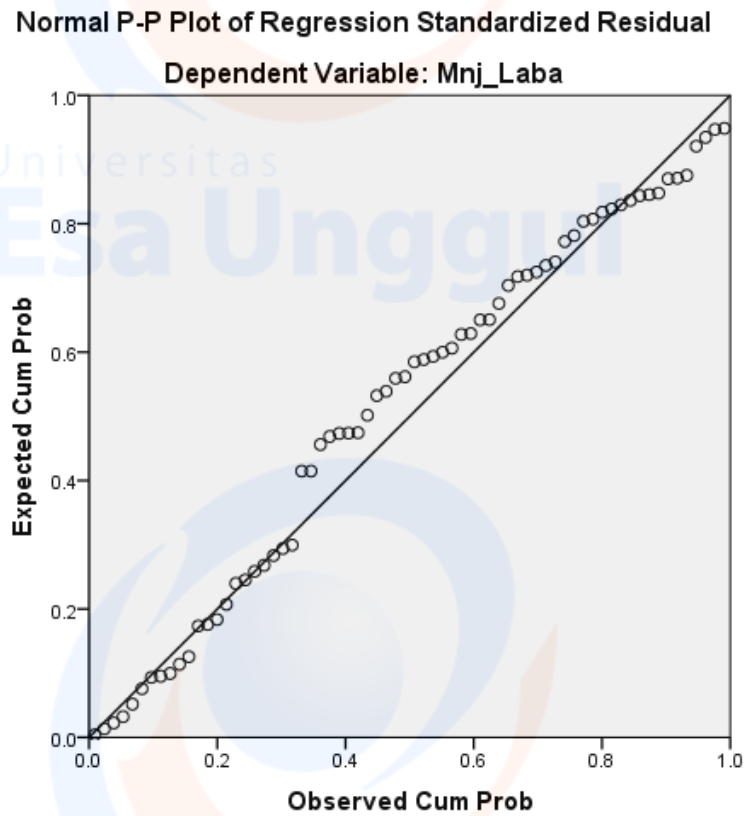
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukr_Prsh	70	14.41	30.50	24.3161	5.51270
Pertm_Penj	70	-.70	.50	.0649	.16653
Kbjk_Htg	70	-1.59	31.49	4.1844	7.83475
Mnj_Laba	70	-2.56	-.22	-.7622	.48398
Valid N (listwise)	70				

2. Hasil Uji Normalitas Sebelum di Transfom

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Mnj_Laba



3. Hasil Uji Normalitas Sesudah di Transfom



4. Hasil Uji Kolmogorov-Smirnov Test

Hasil Uji Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		68
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.38339605
Most Extreme Differences	Absolute	.102
	Positive	.060
	Negative	-.102
Test Statistic		.102
Asymp. Sig. (2-tailed)		.076 ^c

a. Test distribution is Normal.
b. Calculated from data.
c. Lilliefors Significance Correction.

5. Hasil Uji Multikolinearitas

Coefficients^a

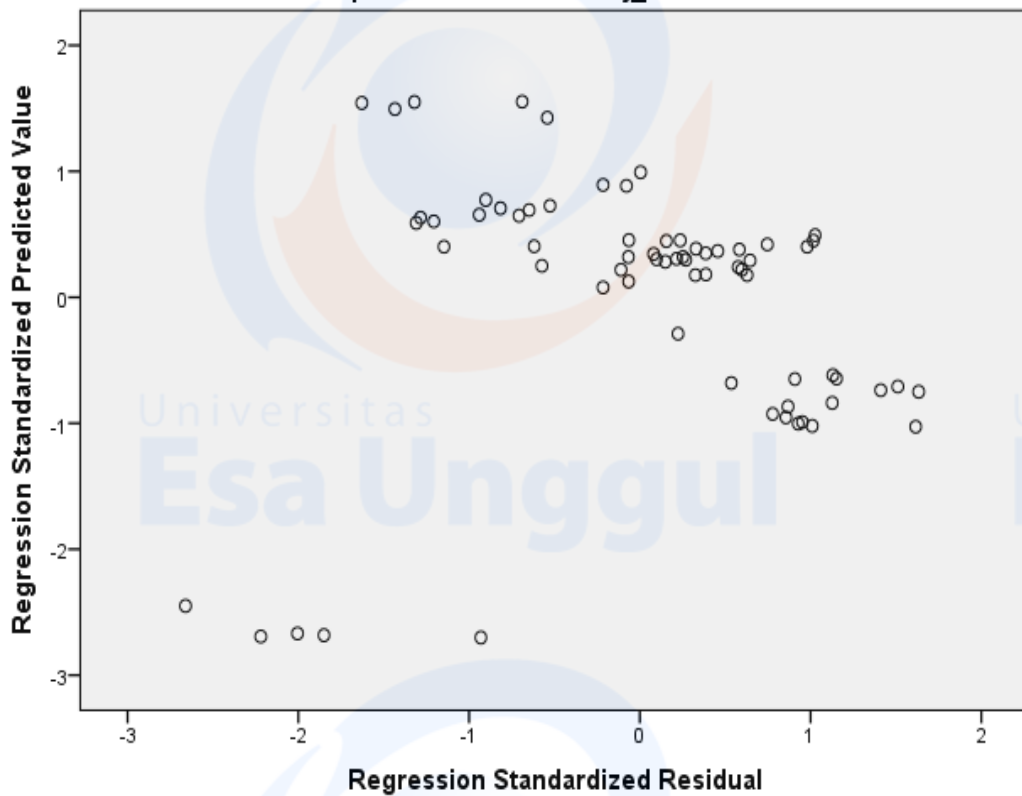
Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukr_Prsh	.844	1.185
	Pertm_Penj	.992	1.008
	LN_Kbjk_Htg	.840	1.190

a. Dependent Variable: Mnj_Laba

6. Hasil Uji Heteroskedastitstas

Scatterplot

Dependent Variable: Mnj_Laba



7. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.621 ^a	.386	.357	.39228	2.314

a. Predictors: (Constant), LN_Kbjk_Htg, Pertm_Penj, Ukr_Prsh

b. Dependent Variable: Mnj_Laba

8. Hasil Runs Test

Runs Test

	Unstandardized Residual
Test Value ^a	.07257
Cases < Test Value	34
Cases >= Test Value	34
Total Cases	68
Number of Runs	36
Z	.244
Asymp. Sig. (2-tailed)	.807

a. Median

9. Hasil Uji Regresi Liner Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.548	.245		-6.330	.000
	Ukr_Prsh	.031	.010	.338	3.172	.002
	Pertm_Penj	.000	.353	.000	.001	.999
	LN_Kbjk_Htg	.107	.028	.405	3.791	.000

a. Dependent Variable: Mnj_Laba

10. Hasil Uji Simultan (f)

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	6.186	3	2.062	13.400	.000 ^b
	Residual	9.848	64	.154		
	Total	16.035	67			

a. Dependent Variable: Mnj_Laba

b. Predictors: (Constant), LN_Kbjk_Htg, Pertm_Penj, Ukr_Prsh

11. Hasil Uji Parsial (t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.548	.245		-6.330	.000
Ukr_Prsh	.031	.010	.338	3.172	.002
Pertm_Penj	.000	.353	.000	.001	.999
LN_Kbjk_Htg	.107	.028	.405	3.791	.000

a. Dependent Variable: Mnj_Laba

12. Hasil Uji Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.621 ^a	.386	.357	.39228

a. Predictors: (Constant), LN_Kbjk_Htg, Pertm_Penj, Ukr_Prsh

b. Dependent Variable: Mnj_Laba

LAMPIRAN 4

Tabel Durbin Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736

48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683