LAMPIRAN

LAMPIRAN 1

Daftar Nama Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	ALTO	PT. Tri Bayan Tirta Tbk
2	CEKA	PT.Wilmar Cahaya Indonesia TBK
3	DLTA	PT. Delta Djakarta Tbk
4	ICBP	PT. Indofood CBP Sukses Makmur Tbk
5	INDF	PT. Indofood Sukses Makmur Tbk
6	MLBI	PT. Multi Bintang Indonesia Tbk
7	MYOR	PT. Mayora Indah Tbk
8	PSDN	PT. Prasidha Aneka Niaga Tbk
9	ROTI	PT. Nippon Indosari Corpindo Tbk
10	SKBM	PT. Sekar Bumi Tbk
11	SKLT	PT. Sekar Laut Tbk
12	STTP	PT. Siantar Top Tbk
13	ULTJ	PT. Ultra Jaya Milk Industry and Trading Company Tbk

No.	Kode	Tahun	Pertumbuhan perusahaan	Ukuran Perusahaan	NPM	Manajemen Laba
1	ALTO	2014	-0.175349326	1481	-0.031	-0.563238614
		2015	-0.047476197	1065	-0.0801	-1.298026632
		2016	-0.012823318	1074	-0.0882	-3.991161203
		2017	-0.047815609	1054	-0.2397	-0.998284785
		2018	0.00041424	1049	-0.1108	89.5429184
2	CEKA	2014	0.200558398	452	0.01	1.324484018
		2015	0.157050319	412	0.03	1.563090658
		2016	-0.040288734	405	0.0607	-4.362863106
		2017	-0.023372052	384	0.0252	-8.473359479
		2018	-0.160616507	390	0.0255	-1.296201617
3	DLTA	2014	0.14296239	412	0.3214	-0.005393563
		2015	0.040983537	392	0.2723	0.00182843
		2016	0.153588913	377	0.3274	0.000774954
		2017	0.119424374	353	0.3599	0.001262604
		2018	0.136238498	355	0.3786	0.00086571
4	ICBP	2014	0.169037882	31854	0.088	0.699861725
		2015	0.061173285	30688	0.095	1.769833369
		2016	0.088150188	28914	0.105	1.436664468
		2017	0.094027088	29535	0.107	1.432872284
		2018	0.08689694	31119	0.119	1.501812647
5	INDF	2014	0.10729696	88496	0.062	0.671291047
		2015	0.068567808	85147	0.046	0.739638474
		2016	-0.105160084	83310	0.062	-0.529833714
		2017	0.070155242	84898	0.059	0.902782546
		2018	0.097775279	91217	0.057	0.797003899
6	MLBI	2014	0.251888732	494	0.265980503	0.725784858
		2015	-0.05835725	475	0.18	-2.934384553
		2016	0.08291156	442	0.300164465	1.204300026
		2017	0.10331256	456	0.389675479	1.232045609
		2018	0.151159844	465	0.34	1.508598583
7	MYOR	2014	0.059821958	7880	0.028923863	4.779562822
		2015	0.102186048	8070	0.0844	2.91597297
		2016	0.139270543	11199	0.0757	2.132314856
		2017	0.154261172	12599	0.078348435	2.1893365
		2018	0.179396861	14108	0.073166067	2.157859192
8	PSDN	2014	-0.087771671	1560	-0.03	-1.19025908
		2015	-0.003388615	1362	-0.05	-43.17045353
		2016	0.053832903	1292	-0.04	1.424640825
		2017	0.056872634	1312	0.02	1.755362692

		2018	0.009663861	1283	-0.03	14.23690459
9	ROTI	2014	0.175677376	4128	0.1003	0.571786321
		2015	0.262929145	4292	0.1244	0.378764314
		2016	0.078821771	4998	0.1109	1.17451566
		2017	0.561689924	5255	0.0543	0.173149487
		2018	-0.036355006	5592	0.045967586	-1.960129138
10	SKBM	2014	0.305195806	4283	0.058	0.916611299
		2015	0.176973356	4480	0.0296	0.971650418
		2016	0.310238914	4649	0.0141	0.398793534
		2017	0.620342548	4975	0.0141	0.256695543
		2018	0.091396171	5174	0.0082	1.545133698
11	SKLT	2014	0.09796832	751	0.02	2.246078999
		2015	0.137332041	1727	0.025	2.043790614
		2016	0.506825097	2037	0.025	0.479125577
		2017	0.119745666	2048	0.025	1.64949066
		2018	0.174465299	2037	0.031	1.10709022
12	STTP	2014	0.156554694	1249	0.057	1.024353178
		2015	0.129022124	1033	0.073	1.284893801
		2016	0.217154823	2063	0.0662	0.756706539
		2017	0.002577007	2063	0.0765	61.62102111
		2018	0.123272442	2110	0.0902	1.346587
13	ULTJ	2014	0.037509531	1276	0.07226874	3.585997336
		2015	0.213539423	1227	0.119050576	0.655208127
		2016	0.197515406	1183	0.151478408	0.683104097
		2017	0.223565767	1105	0.145849451	0.538468092
		2018	0.071126907	1158	0.12819699	1.415945786

LAMPIRAN 3

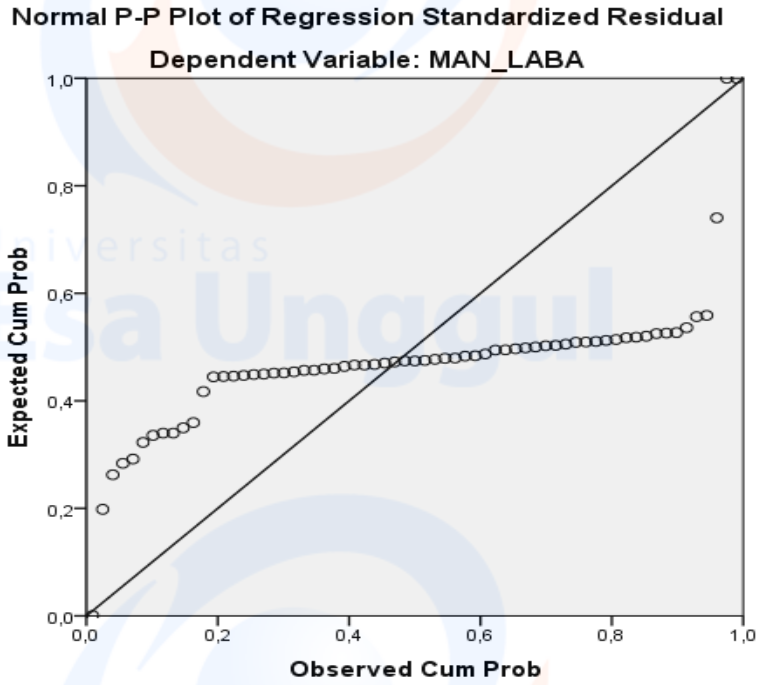
Hasil Output SPSS

1. Hasil Uji Statistik Deskriptif

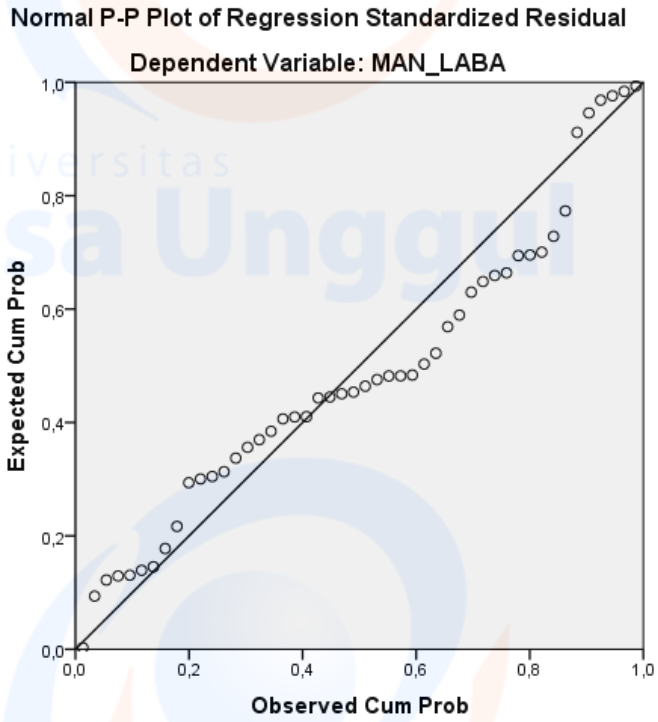
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
GROWTH_PRSHN	65	-,17535	,62034	,1127930	,14253885
NPM	65	-,23970	,38968	,0832795	,11973274
UK_PRSHN	65	353,00000	91217,00000	11211,1230769	23356,05719917
MAN_LABA	65	-43,17045	89,54292	2,3800160	14,65890194
Valid N (listwise)	65				

2. Hasil Uji Normalitas Sebelum Outlier



3. Hasil Uji Normalitas Normal P-P Plot Setelah Outlier



4. Hasil Uji Kolmogorov-Smirnov Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters[a,b]	Mean	,0000000
	Std. Deviation	,60627951
Most Extreme Differences	Absolute	,127
	Positive	,127
	Negative	-,100
Test Statistic		,127
Asymp. Sig. (2-tailed)		,051[c]

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

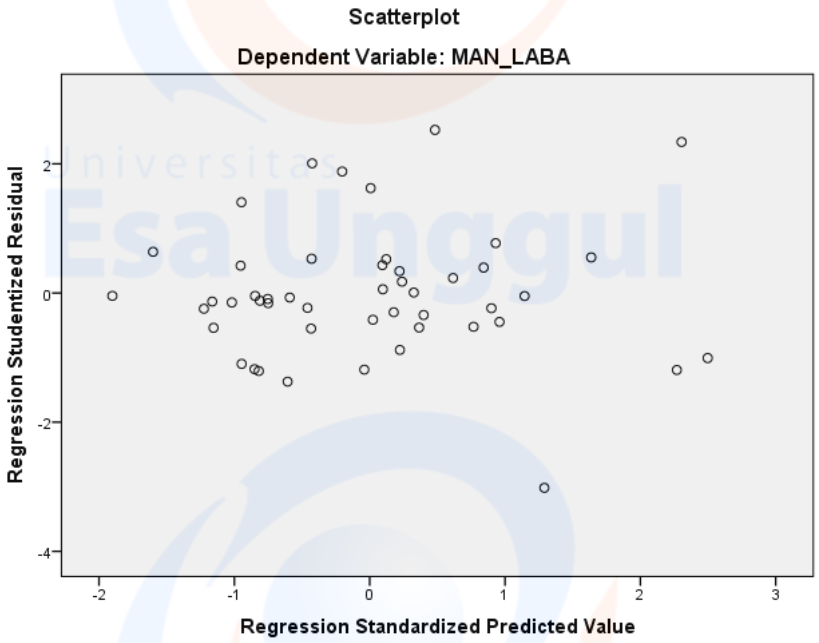
5. Hasil Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients			Collinearity Statistics	
		B	Std. Error	Beta	t	Sig.	Tolerance	VIF
1	(Constant)	-1,152	,448		-2,573	,014		
	LN_X1	-,777	,163	-,603	-4,753	,000	,861	1,162
	LN_X2	-,325	,095	-,418	-3,430	,001	,934	1,071
	UK_PRSHN	-8,213E-06	,000	-,259	-2,079	,044	,895	1,117

a. Dependent Variable: MAN_LABA

6. Hasil Uji Heteroskedastisitas



7. Hasil Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,625[a]	,391	,349	,62660734	,872

a. Predictors: (Constant), LN_X3, UK_PRSHN, LN_X1

b. Dependent Variable: MAN_LABA

8. Hasil Runs Test

Runs Test

	Unstandardized Residual
Test Value[a]	-,06484
Cases < Test Value	24
Cases >= Test Value	24
Total Cases	48
Number of Runs	19
Z	-1,605
Asymp. Sig. (2-tailed)	,109

a. Median

9. Hasil Uji Regresi Linear Berganda

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1,152	,448		-2,573	,014
	LN_X1	-,777	,163	-,603	-4,753	,000
	LN_X2	-,325	,095	-,418	-3,430	,001
	UK_PRSHN	-8,213E-06	,000	-,259	-2,079	,044

a. Dependent Variable: MAN_LABA

10. Hasil Uji Smultan (f)

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11,082	3	3,694	9,408	,000[b]
	Residual	17,276	44	,393		
	Total	28,358	47			

a. Dependent Variable: MAN_LABA

b. Predictors: (Constant), LN_X3, UK_PRSHN, LN_X1

11. Hasil Uji Parsial (t)

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Kesimpulan
		B	Std. Error	Beta			
1	(Constant)	-1,152	,448		-2,573	,014	
	LN_X1	-,777	,163	-,603	-4,753	,000	Diterima
	LN_X2	-,325	,095	-,418	-3,430	,001	Diterima
	UK_PRSHN	-8,213E-06	,000	-,259	-2,079	,044	Diterima

a. Dependent Variable: MAN_LABA

12. Hasil Uji Koefisien Determinasi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,625[a]	,391	,349	,62660734

a. Predictors: (Constant), LN_X3, UK_PRSHN, LN_X1

c. Dependent Variable: MAN_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