

LAMPIRAN

1. Daftar Perusahaan yang Termasuk dalam Sampel

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

2. Data Excel

Tahun	No	Kode	ROE %	CR	Manajemen Laba	DPR %
2014	1	CEKA	10,62	1,47	0,209	51,97
2014	2	DELTA	49,64	4,4	0,145	50,63
2014	3	ICBP	23,62	2,19	-0,036	37,57
2014	4	INDF	15,74	1,81	-0,037	19,67
2014	5	ALTO	1,89	1,83	-0,39	0
2014	6	STTP	20,52	1,48	-0,001	0
2014	7	MLBI	194,72	0,51	-0,016	22,16
2014	8	MYOR	7,96	2,09	0,164	63,03
2014	9	ROTI	26,33	1,37	-0,021	6,25
2014	10	SKBM	34,53	1,48	0,05	10,15
2014	11	SKLT	15,35	1,18	0,003	11,74
2014	12	ULTJ	16,57	3,34	0,085	13,16
2015	1	CEKA	22,23	1,53	-0,007	20,85
2015	2	DELTA	29,45	6,42	0,014	38,4
2015	3	ICBP	24,47	2,33	0,002	37,23
2015	4	INDF	30,28	1,71	0,028	38,93
2015	5	ALTO	7,72	1,58	0,018	0
2015	6	STTP	23	1,19	0,039	0
2015	7	MLBI	88,14	0,58	-0,117	25,84
2015	8	MYOR	31,58	2,37	-0,067	9,09
2015	9	ROTI	31,83	2,05	-0,049	7,4
2015	10	SKBM	15,59	1,15	0,165	19,8
2015	11	SKLT	18,01	1,19	0,148	12,62

2015	12	ULTJ	25,05	3,75	-0,021	0,76
2016	1	CEKA	32,19	2,19	-0,064	31,23
2016	2	DELTA	32,31	7,6	-0,004	29,38
2016	3	ICBP	26,97	2,41	-0,015	36
2016	4	INDF	39,92	1,51	0,009	19,97
2016	5	ALTO	3,04	0,75	0,02	0
2016	6	STTP	18,63	1,65	0,072	0
2016	7	MLBI	160,87	0,68	-0,084	30,04
2016	8	MYOR	29,46	2,25	0,077	14,9
2016	9	ROTI	25,61	2,96	0,015	14,54
2016	10	SKBM	8,36	1,11	0,128	0
2016	11	SKLT	8,5	1,32	0,121	16,47
2016	12	ULTJ	26,72	4,84	0,005	0,88
2017	1	CEKA	15,86	2,22	-0,065	18,7
2017	2	DELTA	32,24	8,64	0,045	39,06
2017	3	ICBP	25,62	2,43	-0,028	49,28
2017	4	INDF	16,12	1,52	0,034	27,17
2017	5	ALTO	3,15	1,07	0,032	0
2017	6	STTP	15,02	2,64	0,01	0
2017	7	MLBI	167,15	0,92	0,074	5,87
2017	8	MYOR	29,74	2,39	0,053	21,47
2017	9	ROTI	6,6	2,26	-0,002	37,33
2017	10	SKBM	3,1	1,64	0,145	0
2017	11	SKLT	8,9	1,26	0,086	11,36
2017	12	ULTJ	29,67	4,19	0,116	4,79
2018	1	CEKA	12,63	5,11	-0,069	48,22
2018	2	DELTA	34,36	7,2	-0,005	47,18
2018	3	ICBP	28,39	1,95	0,03	24,78
2018	4	INDF	14,92	1,07	0,041	35,61
2018	5	ALTO	3,67	0,76	0,054	0
2018	6	STTP	16,22	3,09	0,061	0
2018	7	MLBI	143,2	1,15	-0,015	16,27
2018	8	MYOR	27,88	2,65	0,075	25,34
2018	9	ROTI	6,41	3,57	0,017	19,26
2018	10	SKBM	2,01	1,38	0,081	0
2018	11	SKLT	11,66	1,22	0,071	11
2018	12	ULTJ	19,87	4,4	-0,005	16,77

3. Hasil Uji

a) Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	15,40538791
Most Extreme Differences	Absolute	,093
	Positive	,093
	Negative	-,060
Test Statistic		,093
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

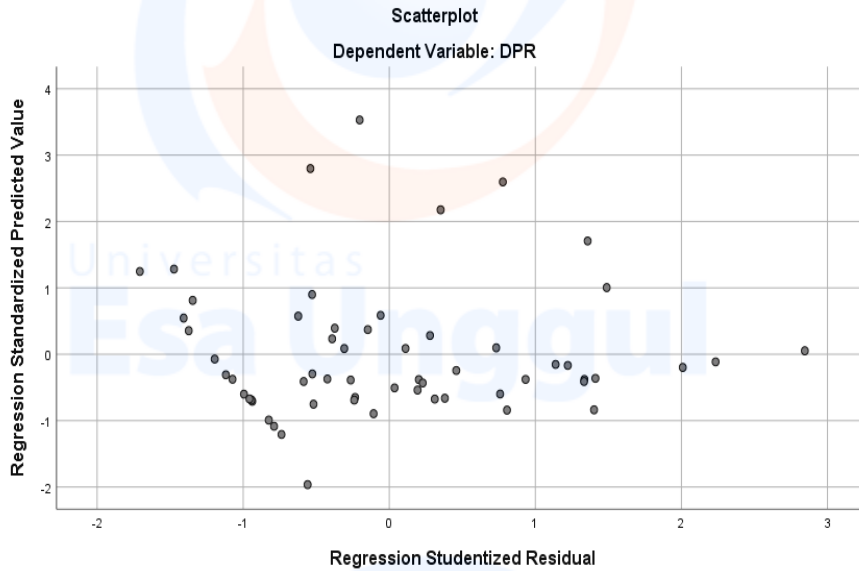
d. This is a lower bound of the true significance.

b) Uji Multikolinearitas

Model		Coefficients ^a				Collinearity Statistics		
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	8,121	4,165		1,950	,056		
	ROE	,069	,054	,161	1,278	,206	,953	1,049
	CR	3,539	1,197	,370	2,958	,005	,974	1,026
	MJM	20,972	24,135	,109	,869	,389	,972	1,029

a. Dependent Variable: DPR

c) Uji Heteroskedastisitas



d) Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,385 ^a	,148	,103	15,81265	1,722

a. Predictors: (Constant), MJM, CR, ROE

b. Dependent Variable: DPR

e) Analisis Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients		Sig.	Collinearity Statistics	
		B	Std. Error	Beta	t		Tolerance	VIF
1	(Constant)	8,121	4,165		1,950	,056		
	ROE	,069	,054	,161	1,278	,206	,953	1,049
	CR	3,539	1,197	,370	2,958	,005	,974	1,026
	MJM	20,972	24,135	,109	,869	,389	,972	1,029

a. Dependent Variable: DPR

f) Uji F (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2436,461	3	812,154	3,248	,028 ^b
	Residual	14002,233	56	250,040		
	Total	16438,694	59			

a. Dependent Variable: DPR

b. Predictors: (Constant), MJM, CR, ROE

g) Uji t (Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	8,121	4,165		1,950	,056
	ROE	,069	,054	,161	1,278	,206
	CR	3,539	1,197	,370	2,958	,005
	MJM	20,972	24,135	,109	,869	,389

a. Dependent Variable: DPR

h) Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,385 ^a	,148	,103	15,81265	1,722

a. Predictors: (Constant), MJM, CR, ROE

b. Dependent Variable: DPR