

**LAMPIRAN 1****Daftar Perusahaan yang termasuk dalam sampel**

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

Sumber : idx, Data diolah peneliti, 2019

## LAMPIRAN 2

Daftar Profitabilitas , Ukuran Perusahaan, dan *Leverage* Perusahaan Sample.

No	KODE EMITEN	TAHUN	Profitabilitas (ROA) X1	Ukuran Perusahaan X2	Leverage X3
1	ALTO	2014	-0.0079567	27.84355459	0.570559239
2	ALTO	2015	-0.020627985	27.79672882	0.570445581
3	ALTO	2016	-0.022745439	27.78382257	0.587293755
4	ALTO	2017	-0.056650502	27.734826	0.622056205
5	ALTO	2018	-0.028975356	27.73524015	0.651188055
6	CEKA	2014	0.031928835	27.88111817	0.581395354
7	CEKA	2015	0.071710572	28.0269921	0.569334886
8	CEKA	2016	0.175107497	27.9858693	0.37731947
9	CEKA	2017	0.07713491	27.96221979	0.351557838
10	CEKA	2018	0.080113925	27.7871322	0.164513001
11	DLTA	2014	0.341570257	27.46216065	0.269318822
12	DLTA	2015	0.199246121	27.59421102	0.195775942
13	DLTA	2016	0.212481197	27.81150486	0.154803106
14	DLTA	2017	0.20865432	27.92431946	0.146323922
15	DLTA	2018	0.221899066	28.05204259	0.157105566
16	ICBP	2014	0.101632258	30.84629892	0.396233657
17	ICBP	2015	0.110055697	30.91045093	0.383037424
18	ICBP	2016	0.125642085	30.99493011	0.359876262
19	ICBP	2017	0.112056529	31.08479558	0.357221936
20	ICBP	2018	0.135559119	31.16812237	0.339277536
21	INDF	2014	0.060851255	32.08465752	0.520259356
22	INDF	2015	0.040394635	32.15097678	0.530427132
23	INDF	2016	0.062029742	32.03986633	0.465267023
24	INDF	2017	0.057963312	32.10767006	0.46830798
25	INDF	2018	0.051398014	32.20095572	0.482929981
26	MLBI	2014	0.35628186	28.43349389	0.751777525
27	MLBI	2015	0.236527258	28.37336457	0.635157719
28	MLBI	2016	0.431697844	28.45301787	0.639285146
29	MLBI	2017	0.526703553	28.55133494	0.575748244
30	MLBI	2018	0.42388184	28.69210494	0.595938537
31	MYOR	2014	0.03977654	29.96297053	0.604094245
32	MYOR	2015	0.110223439	30.05959686	0.542044421
33	MYOR	2016	0.107462529	30.18998505	0.515163959
34	MYOR	2017	0.109343675	30.33344551	0.506944193

35	MYOR	2018	0.100071831	30.49844868	0.514399327
36	PSDN	2014	-0.044442251	27.15702279	0.402862133
37	PSDN	2015	-0.068697467	27.15362842	0.477240974
38	PSDN	2016	-0.056074704	27.20608197	0.57128467
39	PSDN	2017	0.046558081	27.26142658	0.566550443
40	PSDN	2018	-0.066794141	27.27099399	0.651838955
41	ROTI	2014	0.088034369	28.3931785	0.551950665
42	ROTI	2015	0.099965391	28.62661224	0.560830443
43	ROTI	2016	0.095825953	28.70248173	0.50584615
44	ROTI	2017	0.029687868	29.14825025	0.381497944
45	ROTI	2018	0.06367534	29.11121793	0.336134046
46	SKBM	2014	0.137199885	27.19952107	0.510557167
47	SKBM	2015	0.052519811	27.36246726	0.358986876
48	SKBM	2016	0.02250816	27.63267676	0.632220129
49	SKBM	2017	0.015945796	28.11531433	0.36955013
50	SKBM	2018	0.009006966	28.2027721	0.412556993
51	SKLT	2014	0.050027769	26.54314797	0.592512356
52	SKLT	2015	0.053211933	26.65580474	0.596816933
53	SKLT	2016	0.036333456	27.0658096	0.478827032
54	SKLT	2017	0.036101344	27.17891117	0.516615737
55	SKLT	2018	0.042759801	27.33972415	0.546047296
56	ULTJ	2014	0.097000858	28.70196524	0.220972471
57	ULTJ	2015	0.147768593	28.89514669	0.209743241
58	ULTJ	2016	0.167443314	29.0753956	0.176912203
59	ULTJ	2017	0.138797611	29.27503358	0.188988535
60	ULTJ	2018	0.12628209	29.34587632	0.140556719

## LAMPIRAN 3

## Daftar Total Perhitungan Manajemen Laba (DA) Perusahaan Sample

No	KODE EMITEN	TAHUN	TAit/Ait	NDA	DA
1	ALTO	2014	1.971616101	1.95190275	0.019713351
2	ALTO	2015	0.211273462	0.165842529	0.045430932
3	ALTO	2016	2.959550721	2.819860079	0.139690642
4	ALTO	2017	0.871205226	0.836265259	0.034939967
5	ALTO	2018	-166.9440772	-163.8100751	-3.134002144
6	CEKA	2014	-0.298176717	-0.251819776	-0.046356941
7	CEKA	2015	-1.314081523	-1.25937335	-0.054708173
8	CEKA	2016	2.808300555	2.655600346	0.152700209
9	CEKA	2017	4.446196299	4.149628717	0.296567582
10	CEKA	2018	0.545580933	0.500213876	0.045367057
11	DLTA	2014	1.480969868	1.480781093	0.000188775
12	DLTA	2015	-0.067782157	-0.067718162	-6.3995E-05
13	DLTA	2016	0.038934613	0.038961737	-2.71234E-05
14	DLTA	2017	-0.058985745	-0.058941554	-4.41912E-05
15	DLTA	2018	-8.455251699	-8.455221399	-3.02999E-05
16	ICBP	2014	-0.389790987	-0.365295826	-0.02449516
17	ICBP	2015	-1.00349266	-0.941548492	-0.061944168
18	ICBP	2016	-0.693914246	-0.64363099	-0.050283256
19	ICBP	2017	-0.693372856	-0.643222326	-0.05015053
20	ICBP	2018	6.003952994	6.056516437	-0.052563443
21	INDF	2014	-0.470092025	-0.446596838	-0.023495187
22	INDF	2015	-0.773840361	-0.747953014	-0.025887347
23	INDF	2016	0.491052659	0.472508479	0.01854418
24	INDF	2017	-0.95121643	-0.91961904	-0.031597389
25	INDF	2018	-0.697857983	-0.669962846	-0.027895136
26	MLBI	2014	-0.805526393	-0.780123923	-0.02540247
27	MLBI	2015	1.455948846	1.353245387	0.102703459
28	MLBI	2016	-1.236508574	-1.194358073	-0.042150501
29	MLBI	2017	-4.753038885	-4.709917289	-0.043121596
30	MLBI	2018	-0.812496792	-0.759695842	-0.05280095
31	MYOR	2014	-1.155995976	-0.988711277	-0.167284699
32	MYOR	2015	-0.782603626	-0.680544572	-0.102059054
33	MYOR	2016	-0.46393655	-0.38930553	-0.07463102
34	MYOR	2017	-0.37151729	-0.294890512	-0.076626778

35	MYOR	2018	-0.365161452	-0.28963638	-0.075525072
36	PSDN	2014	0.373619762	0.331960694	0.041659068
37	PSDN	2015	24.69500072	23.18403485	1.510965874
38	PSDN	2016	-2.166548175	-2.116685746	-0.049862429
39	PSDN	2017	-0.788770761	-0.727333067	-0.061437694
40	PSDN	2018	-11.01144854	-10.51315688	-0.49829166
41	ROTI	2014	-0.770390187	-0.750377666	-0.020012521
42	ROTI	2015	-0.490620449	-0.477363698	-0.013256751
43	ROTI	2016	-1.283936314	-1.242828266	-0.041108048
44	ROTI	2017	-0.301434784	-0.295374552	-0.006060232
45	ROTI	2018	-0.716915466	-0.785519986	0.06860452
46	SKBM	2014	-0.332977408	-0.300896012	-0.032081395
47	SKBM	2015	-3.291120251	-3.257112487	-0.034007765
48	SKBM	2016	-0.09780308	-0.083845306	-0.013957774
49	SKBM	2017	-0.035203436	-0.026219092	-0.008984344
50	SKBM	2018	-1.064092839	-1.01001316	-0.054079679
51	SKLT	2014	-6.49644411	-6.417831345	-0.078612765
52	SKLT	2015	-4.678248733	-4.606716062	-0.071532671
53	SKLT	2016	1.665749303	1.682518699	-0.016769395
54	SKLT	2017	0.976906269	1.034638442	-0.057732173
55	SKLT	2018	1.601098447	1.639846604	-0.038748158
56	ULTJ	2014	-1.61597032	-1.490460413	-0.125509907
57	ULTJ	2015	-0.611787588	-0.588855304	-0.022932284
58	ULTJ	2016	-0.860263939	-0.836355296	-0.023908643
59	ULTJ	2017	-0.386641954	-0.367795571	-0.018846383
60	ULTJ	2018	-0.44980523	-0.400247128	-0.049558103

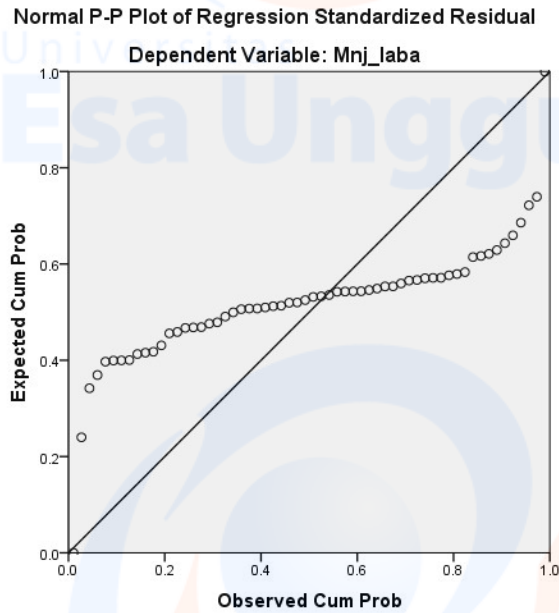
**Lampiran 4****Hasil Uji Statistik Deskriptif**

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	60	-.06870	.52670	.1017182	.12078213
Ukr_Prshn	60	26.54315	32.20096	28.7523115	1.55336709
Leverage	60	.14056	.75178	.4518380	.15801823
Mnj_Laba	60	-3.13400	1.51097	-.0517227	.45991228
Valid N (listwise)	60				

Sumber : Hasil SPSS, diolah peneliti

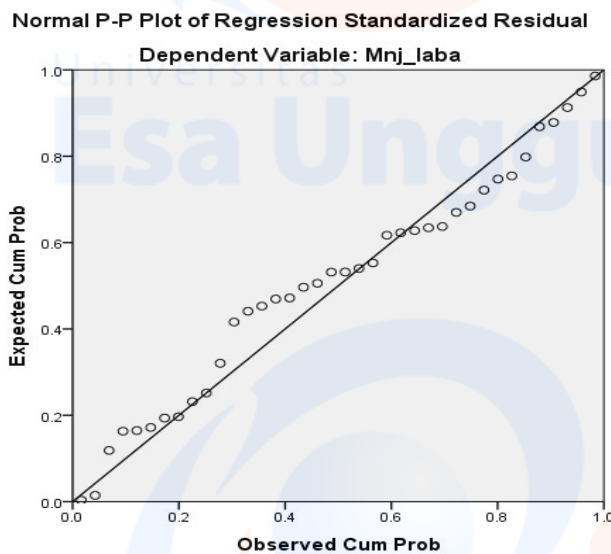
**LAMPIRAN 5**

**Hasil Uji Normalitas sebelum outlier**



Sumber : Hasil SPSS, Diolah oleh peneliti.

**Hasil Uji Normalitas Normal P-P Plot Sesudah Outlier**



Sumber : Hasil SPSS, Diolah oleh peneliti.

**LAMPIRAN 6**  
**Hasil Uji Multikolinieritas**

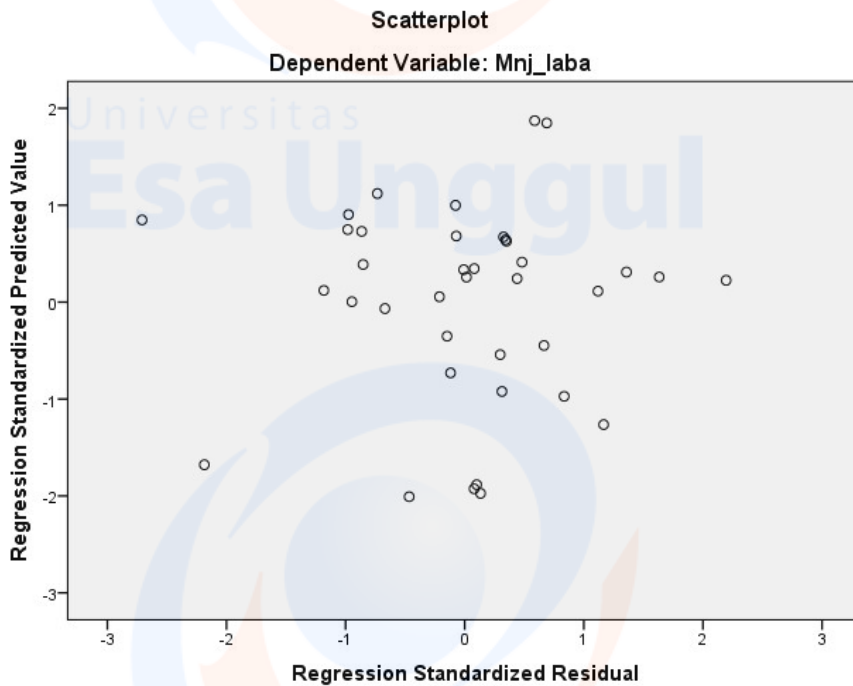
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.438	.197		2.225	.033		
	Profitabilitas	-.240	.136	-.358	-1.766	.086	.517	1.933
	Ukrn_Prsh	-.014	.007	-.296	-1.926	.063	.902	1.108
	Leverage	-.159	.056	-.556	-2.850	.007	.558	1.793

a. Dependent Variable: Mnj\_laba

Sumber : Hasil SPSS, diolah peneliti.

**LAMPIRAN 7**  
**Hasil Uji Heterokedastisitas**



Sumber : Hasil SPSS, diolah oleh peneliti



## LAMPIRAN 8

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change	Change Statistics			Sig. F Change	Durbin-Watson
						F Change	df1	df2		
1	.526 <sup>a</sup>	.277	.213	.0428105	.277	4.345	3	34	.011	1.383

a. Predictors: (Constant), Leverage, Ukrn\_Prsh, Profitabilitas

b. Dependent Variable: Mnj\_Jaba

Sumber : Hasil SPSS, diolah peneliti.

#### Hasil Run Test

#### Runs Test

	Unstandardized Residual
Test Value <sup>a</sup>	.00341
Cases < Test Value	19
Cases >= Test Value	19
Total Cases	38
Number of Runs	14
Z	-1.809
Asymp. Sig. (2-tailed)	.070

a. Median

Sumber : Hasil SPSS, diolah peneliti.

**LAMPIRAN 9**  
**Hasil Uji Simultan (Uji-F)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.024	3	.008	4.345	.011 <sup>b</sup>
	Residual	.062	34	.002		
	Total	.086	37			

a. Dependent Variable: Mnj\_laba

b. Predictors: (Constant), Leverage, Ukrn\_Prsh, Profitabilitas

Sumber : Hasil SPSS, diolah peneliti.

**LAMPIRAN 10**  
**Hasil Uji Pasrial (Uji-t)**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	.438	.197		2.225	.033
	Profitabilitas	-.240	.136	-.358	-1.766	.086
	Ukrn_Prsh	-.014	.007	-.296	-1.926	.063
	Leverage	-.159	.056	-.556	-2.850	.007

a. Dependent Variable: Mnj\_laba

Sumber : Hasil SPSS, diolah peneliti.

**LAMPIRAN 11**  
**Hasil Uji Koefisien Determinasi (R<sup>2</sup>)**

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.526 <sup>a</sup>	.277	.213	.0428105

a. Predictors: (Constant), Leverage, Ukrn\_Prsh, Profitabilitas

b. Dependent Variable: Mnj\_Laba

Sumber : Hasil SPSS, diolah peneliti.

**LAMPIRAN 12**  
**Hasil Analisis Regresi Berganda**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.438	.197		2.225	.033
	Profitabilitas	-.240	.136	-.358	-1.766	.086
	Ukrn_Prsh	-.014	.007	-.296	-1.926	.063
	Leverage	-.159	.056	-.556	-2.850	.007

Sumber : Hasil SPSS, diolah peneliti.

## LAMPIRAN 13

Tabel Durbin-Watson (DW),  $\alpha=5\%$ 

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