

LAMPIRAN 1
DATA SAMPEL PENELITIAN
 Perusahaan *Food and Beverages* periode 2010-2014

No.	Kode Perusahaan	Nama Perusahaan
1	ADES	PT. Ades Waters Indonesia, Tbk
2	AISA	PT. Tiga Pilar Sejahtera food, Tbk
3	CEKA	PT. Cahaya Kalbar, 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	SKLT	PT. Sekar Laut, Tbk
12	STTP	PT. Siantar Top, Tbk
13	ULTJ	PT. Ultra Jaya Milk, Tbk

NO	KODE	TAHUN	PERUSAHAAN	TOTAL ASSET 2011 (TA _t)	TOTAL HUTANG	TOTAL ASSET	LEVERAGE (% total hutang/total aktiva)	LABA BERSIH PERUSAHAAN	ARUS KAS OPERASI	ROA (%laba bersih setelah pajak/total aktiva)	MANAJEMEN LABA				
											TA _t (laba bersih perusahaan - arus kas operasi)	ACCOUNT RECEIVABLE(PIUTANG)			ACCOU
												2009	2010	2011	

Langkah-langkah dalam menghitung discretionary accruals sebagai berikut:

TA (total accrual) = Net income – Cash flow from operation.....(1)

TA_t/A_t-1 = α1 (1/A_t-1) + β1 (ΔREV_t/A_t-1 - ΔREC_t/A_t-1) + β2 (PPE_t/A_t-1) + ε.....(2)

Keterangan

TA_t : Total akrual perusahaan i pada tahun t
 ΔREV_t : Perubahan pendapatan perusahaan i pada tahun t
 ΔREC_t : Perubahan piutang perusahaan i pada tahun t
 PPE_t : Aktiva tetap perusahaan i pada tahun t
 A_t-1 : Total aktiva perusahaan I pada tahun t-1

Koefisien α1 , β1 , β2 merupakan koefisien regresi yang diperoleh dari proses regresi persamaan 2.

DA_t = TA_t/A_t-1 - [α1(1/A_t-1) + β1 (ΔREV_t / A_t-1 - ΔREC_t / A_t-1) + β2(PPE_t/A_t-1)]

Keterangan :

DA_t : Discretionary Accrual perusahaan i pada tahun t
 TA_t : Total akrual perusahaan i pada tahun t
 ΔREV_t : Perubahan pendapatan perusahaan i pada tahun t
 ΔREC_t : Perubahan piutang perusahaan i pada tahun t
 PPE_t : Aktiva tetap perusahaan i pada tahun t
 A_t-1 : Total aktiva perusahaan I pada tahun t-1

TA_t = NDA_t + DA_t

Keterangan :

TA_t : Total akrual perusahaan i pada tahun t
 NDA_t : Non Discretionary Accrual perusahaan i pada tahun t
 DA_t : Discretionary Accrual perusahaan i pada tahun t

NO	KODE	TAHUN	PERUSAHAAN	Dait
1.		ADES	PT. Ades Waters Indonesia, Tbk	0.18676
2.		AISA	PT.Tiga Pilar Sejahtera food, Tbk	0.03409
3.		CEKA	PT. Cahaya Kalbar, Tbk	(0.33710)
4.		DLTA	PT. Delta Djakarta, Tbk	(0.16427)
5.		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	0.82951
6.		INDF	PT. Indofood Sukses Makmur,Tbk	(0.18926)
7.	2010	MLBI	PT. Multi Bintang Indonesia, Tbk	(0.02593)
8.		MYOR	PT. Mayora Indah, Tbk	0.36815
9.		PSDN	PT. Prashida Aneka Niaga, Tbk	0.55645
10.		ROTI	PT. Nippon Indosari Corporindo, Tbk	(0.16902)
11.		SKLT	PT. Sekar Laut, Tbk	(0.07470)
12.		STTP	PT. Siantar Top, Tbk	0.74913
13.		ULTJ	PT. Ultra Jaya Milk, Tbk	(0.24722)
14.		ADES	PT. Ades Waters Indonesia, Tbk	(0.18506)
15.		AISA	PT.Tiga Pilar Sejahtera food, Tbk	0.04447
16.		CEKA	PT. Cahaya Kalbar, Tbk	(0.56415)
17.		DLTA	PT. Delta Djakarta, Tbk	(0.35683)
18.		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	0.65935
19.		INDF	PT. Indofood Sukses Makmur,Tbk	(0.08834)
20.	2011	MLBI	PT. Multi Bintang Indonesia, Tbk	(0.28088)
21.		MYOR	PT. Mayora Indah, Tbk	0.42036
22.		PSDN	PT. Prashida Aneka Niaga, Tbk	0.41656
23.		ROTI	PT. Nippon Indosari Corporindo, Tbk	(0.25756)
24.		SKLT	PT. Sekar Laut, Tbk	(0.00619)
25.		STTP	PT. Siantar Top, Tbk	(0.28901)
26.		ULTJ	PT. Ultra Jaya Milk, Tbk	(0.25452)
27.		ADES	PT. Ades Waters Indonesia, Tbk	(0.11082)
28.		AISA	PT.Tiga Pilar Sejahtera food, Tbk	(0.00377)
29.		CEKA	PT. Cahaya Kalbar, Tbk	(0.69222)
30.		DLTA	PT. Delta Djakarta, Tbk	(0.37519)
31.		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	0.50663
32.		INDF	PT. Indofood Sukses Makmur,Tbk	(0.14281)
33.	2012	MLBI	PT. Multi Bintang Indonesia, Tbk	(0.18216)
34.		MYOR	PT. Mayora Indah, Tbk	0.05848
35.		PSDN	PT. Prashida Aneka Niaga, Tbk	(1.80882)
36.		ROTI	PT. Nippon Indosari Corporindo, Tbk	(0.36425)
37.		SKBM	PT. Sekar Laut, Tbk	(0.02462)
38.		STTP	PT. Siantar Top, Tbk	(0.12343)
39.		ULTJ	PT. Ultra Jaya Milk, Tbk	(0.19794)
40.		ADES	PT. Ades Waters Indonesia, Tbk	(0.22621)
41.		AISA	PT.Tiga Pilar Sejahtera food, Tbk	(0.10079)
42.		CEKA	PT. Cahaya Kalbar, Tbk	(0.39799)
43.		DLTA	PT. Delta Djakarta, Tbk	(0.40745)
44.		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	0.47492
45.		INDF	PT. Indofood Sukses Makmur,Tbk	(0.15798)
46.	2013	MLBI	PT. Multi Bintang Indonesia, Tbk	0.32190
47.		MYOR	PT. Mayora Indah, Tbk	0.04924
48.		PSDN	PT. Prashida Aneka Niaga, Tbk	0.09366
49.		ROTI	PT. Nippon Indosari Corporindo, Tbk	(0.40739)
50.		SKLT	PT. Sekar Laut, Tbk	0.02802
51.		STTP	PT. Siantar Top, Tbk	(0.11744)
52.		ULTJ	PT. Ultra Jaya Milk, Tbk	(0.06310)
53.		ADES	PT. Ades Waters Indonesia, Tbk	(0.14001)
54.		AISA	PT.Tiga Pilar Sejahtera food, Tbk	(0.13976)
55.		CEKA	PT. Cahaya Kalbar, Tbk	(0.25200)
56.		DLTA	PT. Delta Djakarta, Tbk	(0.12548)
57.		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	0.30341
58.		INDF	PT. Indofood Sukses Makmur,Tbk	(0.15018)
59.	2014	MLBI	PT. Multi Bintang Indonesia, Tbk	(0.30368)
60.		MYOR	PT. Mayora Indah, Tbk	0.15347
61.		PSDN	PT. Prashida Aneka Niaga, Tbk	0.10025
62.		ROTI	PT. Nippon Indosari Corporindo, Tbk	(0.37684)
63.		SKLT	PT. Sekar Laut, Tbk	(1.06000)
64.		STTP	PT. Siantar Top, Tbk	(0.21376)
65.		ULTJ	PT. Ultra Jaya Milk, Tbk	(0.04963)

NO	KODE	TAHUN	PERUSAHAAN	Dait

LAMPIRAN 3
DATA VARIABEL PENELITIAN

No.		Kode Perusahaan	Nama Perusahaan	X1=Σ Dewan Komisaris	X2 = Σ Komisaris Independen	X3 = Σ Komite Audit	X4 = Log (Total Aset)	Y=Manajemen Laba
1	2010	ADES	PT. Ades Waters Indonesia, Tbk	0.37500	0.33333	1.00000	Rp 324,493,000,000	0.18676
2		AISA	PT.Tiga Pilar Sejahtera food, Tbk	0.62500	0.40000	1.00000	Rp 1,936,949,441,138	0.03409
3		CEKA	PT. Cahaya Kalbar, Tbk	0.37500	0.33333	1.00000	Rp 850,469,914,144	-0.33710
4		DLTA	PT. Delta Djakarta, Tbk	0.62500	0.40000	1.00000	Rp 708,583,733,000	-0.16427
5		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	1.00000	0.37500	1.00000	Rp 13,361,313,000,000	0.82951
6		INDF	PT. Indofood Sukses Makmur,Tbk	1.25000	0.30000	1.33333	Rp 47,275,955,000,000	-0.18926
7		MLBI	PT. Multi Bintang Indonesia, Tbk	0.87500	0.28571	1.00000	Rp 1,137,082,000,000	-0.02593
8		MYOR	PT. Mayora Indah, Tbk	0.37500	0.33333	1.33333	Rp 4,399,191,135,535	0.36815
9		PSDN	PT. Prashida Aneka Niaga, Tbk	0.75000	0.33333	1.00000	Rp 414,611,350,180	0.55645
10		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.37500	0.33333	1.00000	Rp 568,265,341,826	-0.16902
11		SKLT	PT. Sekar Laut, Tbk	0.37500	0.33333	1.00000	Rp 196,186,028,659	-0.07470
12		STTP	PT. Siantar Top, Tbk	0.25000	0.50000	1.00000	Rp 649,273,975,548	0.74913
13		ULTJ	PT. Ultra Jaya Milk, Tbk	0.37500	0.33333	1.00000	Rp 2,006,595,762,260	-0.24722
14	2011	ADES	PT. Ades Waters Indonesia, Tbk	0.37500	0.33333	1.00000	Rp 316,048,000,000	-0.18506
15		AISA	PT.Tiga Pilar Sejahtera food, Tbk	0.75000	0.33333	1.00000	Rp 3,590,309,000,000	0.04447
16		CEKA	PT. Cahaya Kalbar, Tbk	0.37500	0.33333	1.00000	Rp 823,360,918,368	-0.56415
17		DLTA	PT. Delta Djakarta, Tbk	0.62500	0.40000	1.00000	Rp 696,166,676,000	-0.35683
18		ICBP	PT. Indofood CBP Sukses Makmur,Tbk	1.00000	0.37500	1.00000	Rp 15,222,857,000,000	0.65935
19		INDF	PT. Indofood Sukses Makmur,Tbk	1.12500	0.33333	1.33333	Rp 53,585,933,000,000	-0.08834
20		MLBI	PT. Multi Bintang Indonesia, Tbk	0.87500	0.28571	1.00000	Rp 1,220,813,000,000	-0.28088
21		MYOR	PT. Mayora Indah, Tbk	0.37500	0.33333	1.00000	Rp 6,599,845,533,328	0.42036
22		PSDN	PT. Prashida Aneka Niaga, Tbk	0.75000	0.33333	1.00000	Rp 421,366,403,319	0.41656
23		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.37500	0.33333	1.00000	Rp 759,136,918,500	-0.25756
24		SKLT	PT. Sekar Laut, Tbk	0.37500	0.33333	1.00000	Rp 199,375,442,469	-0.00629
25		STTP	PT. Siantar Top, Tbk	0.25000	0.50000	1.00000	Rp 934,765,927,864	-0.28901
26		ULTJ	PT. Ultra Jaya Milk, Tbk	0.37500	0.33333	1.00000	Rp 2,180,516,519,057	-0.25452

LAMPIRAN 3
DATA VARIABEL PENELITIAN

No.		Kode Perusahaan	Nama Perusahaan	X1=Σ Dewan Komisaris	X2 = Σ Komisaris Independen	X3 = Σ Komite Audit	X4 = Log (Total Aset)	Y=Manajemen Laba
27	2012	ADES	PT. Ades Waters Indonesia, Tbk	0.37500	0.33333	1.00000	Rp 389,094,000,000	-0.11082
28		AISA	PT. Tiga Pilar Sejahtera food, Tbk	0.62500	0.40000	1.00000	Rp 3,867,576,000,000	-0.00377
29		CEKA	PT. Cahaya Kalbar, Tbk	0.37500	0.33333	1.00000	Rp 1,027,692,718,504	-0.69222
30		DLTA	PT. Delta Djakarta, Tbk	0.62500	0.40000	1.00000	Rp 745,306,835,000	-0.37519
31		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	1.00000	0.50000	1.33333	Rp 17,753,480,000,000	0.50663
32		INDF	PT. Indofood Sukses Makmur, Tbk	1.00000	0.37500	1.33333	Rp 59,389,405,000,000	-0.14281
33		MLBI	PT. Multi Bintang Indonesia, Tbk	0.87500	0.28571	1.00000	Rp 1,152,048,000,000	-0.18216
34		MYOR	PT. Mayora Indah, Tbk	0.62500	0.40000	1.00000	Rp 8,302,506,241,903	0.05848
35		PSDN	PT. Prashida Aneka Niaga, Tbk	0.75000	0.33333	1.00000	Rp 682,611,125,989	-1.80882
36		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.37500	0.33333	1.00000	Rp 1,204,944,681,223	-0.36425
37		SKBM	PT. Sekar Laut, Tbk	0.37500	0.33333	1.00000	Rp 249,746,467,756	-0.02462
38		STTP	PT. Siantar Top, Tbk	0.25000	0.50000	1.00000	Rp 1,249,840,835,890	-0.12343
39		ULTJ	PT. Ultra Jaya Milk, Tbk	0.37500	0.33333	1.00000	Rp 2,420,793,382,029	-0.19794
40	2013	ADES	PT. Ades Waters Indonesia, Tbk	0.37500	0.33333	1.00000	Rp 441,064,000,000	-0.22621
41		AISA	PT. Tiga Pilar Sejahtera food, Tbk	0.75000	0.33333	1.00000	Rp 5,020,824,000,000	-0.10079
42		CEKA	PT. Cahaya Kalbar, Tbk	0.50000	0.25000	1.00000	Rp 1,069,627,299,747	-0.39799
43		DLTA	PT. Delta Djakarta, Tbk	0.62500	0.40000	1.00000	Rp 867,040,802,000	-0.40745
44		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.87500	0.42857	1.00000	Rp 21,267,470,000,000	0.47492
45		INDF	PT. Indofood Sukses Makmur, Tbk	1.00000	0.37500	1.00000	Rp 78,092,789,000,000	-0.15798
46		MLBI	PT. Multi Bintang Indonesia, Tbk	0.87500	0.28571	1.00000	Rp 1,782,148,000,000	0.32190
47		MYOR	PT. Mayora Indah, Tbk	0.62500	0.40000	1.00000	Rp 9,710,223,250,473	0.04924
48		PSDN	PT. Prashida Aneka Niaga, Tbk	0.75000	0.33333	1.00000	Rp 681,832,333,141	0.09366
49		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.37500	0.33333	1.00000	Rp 1,822,689,047,108	-0.40739
50		SKLT	PT. Sekar Laut, Tbk	0.37500	0.33333	1.00000	Rp 497,652,557,672	0.02802
51		STTP	PT. Siantar Top, Tbk	0.25000	0.50000	1.00000	Rp 1,470,059,394,892	-0.11744
52		ULTJ	PT. Ultra Jaya Milk, Tbk	0.37500	0.33333	1.00000	Rp 2,811,620,982,142	-0.06310

LAMPIRAN 3
DATA VARIABEL PENELITIAN

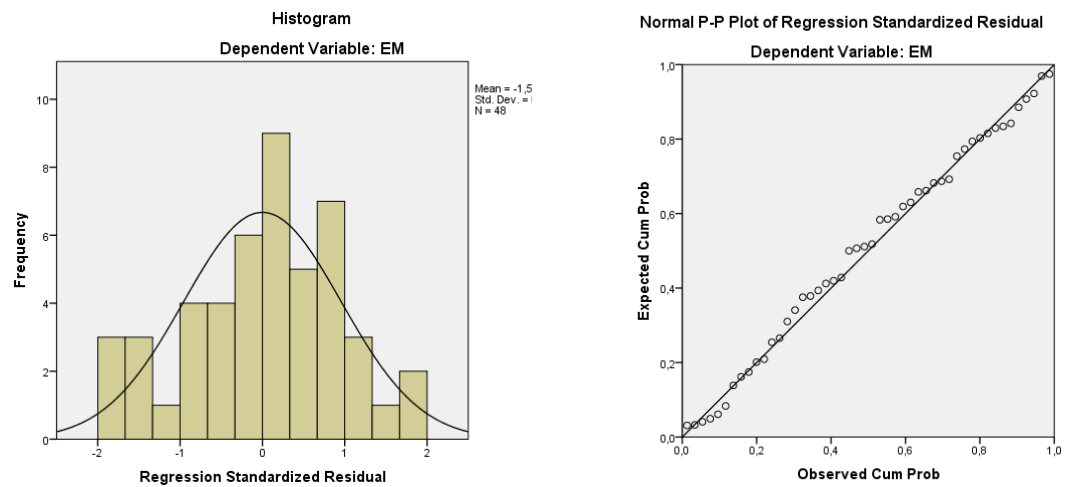
No.		Kode Perusahaan	Nama Perusahaan	X1=Σ Dewan Komisaris	X2 = Σ Komisaris Independen	X3 = Σ Komite Audit	X4 = Log (Total Aset)	Y=Manajemen Laba	
53	2014	ADES	PT. Ades Waters Indonesia, Tbk	0.37500	0.33333	1.00000	Rp 504,865,000,000	-0.14001	
54		AISA	PT. Tiga Pilar Sejahtera food, Tbk	0.75000	0.33333	1.33333	Rp 7,371,846,000,000	-0.13976	
55		CEKA	PT. Cahaya Kalbar, Tbk	0.37500	0.33333	1.00000	Rp 1,284,150,037,341	-0.25200	
56		DLTA	PT. Delta Djakarta, Tbk	0.62500	0.40000	1.00000	Rp 991,947,134,000	-0.12548	
57		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.87500	0.42857	1.00000	Rp 24,910,211,000,000	0.30341	
58		INDF	PT. Indofood Sukses Makmur, Tbk	1.00000	0.37500	1.00000	Rp 85,938,885,000,000	-0.15018	
59		MLBI	PT. Multi Bintang Indonesia, Tbk	1.00000	0.37500	1.00000	Rp 2,231,051,000,000	-0.30368	
60		MYOR	PT. Mayora Indah, Tbk	0.62500	0.40000	1.00000	Rp 10,291,108,000,000	0.15347	
61		PSDN	PT. Prashida Aneka Niaga, Tbk	0.75000	0.33333	1.00000	Rp 620,928,440,332	0.10025	
62		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.37500	0.33333	1.00000	Rp 2,142,894,276,216	-0.37684	
63		SKLT	PT. Sekar Laut, Tbk	0.37500	0.33333	1.00000	Rp 649,534,031,113	-1.06000	
64		STTP	PT. Siantar Top, Tbk	0.25000	0.50000	1.00000	Rp 1,700,204,093,895	-0.21376	
65		ULTJ	PT. Ultra Jaya Milk, Tbk	0.37500	0.33333	1.00000	Rp 2,917,083,567,355	-0.04963	
Jumlah							Rp 525,904,257,556,916		
Rata-rata							Rp 8,090,834,731,645		

LAMPIRAN 4
DATA OUTPUT SPSS

NO.	UDK	KDK	JKA	SIZE	EM	LNSIZE	ZUDK	ZKDK	ZJKA	ZLNSIZE	ZEM
1	0.62500	0.40000	1.00000	1,936,949,441,138	0.03409	28.29000	0.34108	0.70998	(0.18735)	0.19808	0.28867
2	0.37500	0.33333	1.00000	850,469,914,144	(0.33710)	27.47000	(0.72825)	(0.47077)	(0.18735)	(0.46010)	(0.80521)
3	0.62500	0.40000	1.00000	708,583,733,000	(0.16427)	27.29000	0.34108	0.70998	(0.18735)	(0.60605)	(0.29589)
4	0.87500	0.28571	1.00000	1,137,082,000,000	(0.02593)	27.76000	1.41040	(1.31414)	(0.18735)	(0.22785)	0.11179
5	0.37500	0.33333	1.33333	4,399,191,135,535	0.36815	29.11000	(0.72825)	(0.47077)	5.24569	0.85403	1.27313
6	0.37500	0.33333	1.00000	568,265,341,826	(0.16902)	27.07000	(0.72825)	(0.47077)	(0.18735)	(0.78252)	(0.30989)
7	0.37500	0.33333	1.00000	196,186,028,659	(0.07470)	26.00000	(0.72825)	(0.47077)	(0.18735)	(1.63296)	(0.03193)
8	0.37500	0.33333	1.00000	2,006,595,762,260	(0.24722)	28.33000	(0.72825)	(0.47077)	(0.18735)	0.22633	(0.54034)
9	0.37500	0.33333	1.00000	316,048,000,000	(0.18506)	26.48000	(0.72825)	(0.47077)	(0.18735)	(1.25167)	(0.35715)
10	0.75000	0.33333	1.00000	3,590,309,000,000	0.04447	28.91000	0.87574	(0.47077)	(0.18735)	0.69156	0.31926
11	0.37500	0.33333	1.00000	823,360,918,368	(0.56415)	27.44000	(0.72825)	(0.47077)	(0.18735)	(0.48600)	(1.47431)
12	0.62500	0.40000	1.00000	696,166,676,000	(0.35683)	27.27000	0.34108	0.70998	(0.18735)	(0.62019)	(0.86335)
13	1.12500	0.33333	1.33333	53,585,933,000,000	(0.08834)	31.61000	2.47972	(0.47077)	5.24569	2.85305	(0.07213)
14	0.75000	0.33333	1.00000	421,366,403,319	0.41656	26.77000	0.87574	(0.47077)	(0.18735)	(1.02168)	1.41579
15	0.37500	0.33333	1.00000	759,136,918,500	(0.25756)	27.36000	(0.72825)	(0.47077)	(0.18735)	(0.58094)	(0.57081)
16	0.37500	0.33333	1.00000	199,375,442,469	(0.00629)	26.02000	(0.72825)	(0.47077)	(0.18735)	(1.62007)	0.16967
17	0.25000	0.50000	1.00000	934,765,927,864	(0.28901)	27.56000	(1.26291)	2.48102	(0.18735)	(0.38453)	(0.66349)
18	0.37500	0.33333	1.00000	2,180,516,519,057	(0.25452)	28.41000	(0.72825)	(0.47077)	(0.18735)	0.29279	(0.56185)
19	0.37500	0.33333	1.00000	389,094,000,000	(0.11082)	26.69000	(0.72825)	(0.47077)	(0.18735)	(1.08540)	(1.3837)
20	0.37500	0.33333	1.00000	1,027,692,718,504	(0.69222)	27.66000	(0.72825)	(0.47077)	(0.18735)	(0.30874)	(1.85173)
21	0.62500	0.40000	1.00000	745,306,835,000	(0.37519)	27.34000	0.34108	0.70998	(0.18735)	(0.56565)	(0.91746)
22	0.87500	0.28571	1.00000	1,152,048,000,000	(0.18216)	27.77000	1.41040	(1.31414)	(0.18735)	(0.21740)	(0.34861)
23	0.62500	0.40000	1.00000	8,302,506,241,903	0.05848	29.75000	0.34108	0.70998	(0.18735)	1.36192	0.36055
24	0.37500	0.33333	1.00000	1,204,944,681,223	(0.36425)	27.82000	(0.72825)	(0.47077)	(0.18735)	(0.18150)	(0.88522)
25	0.37500	0.33333	1.00000	249,746,467,756	(0.02462)	26.24000	(0.72825)	(0.47077)	(0.18735)	(1.43994)	0.11565
26	0.25000	0.50000	1.00000	1,249,840,835,890	(0.12343)	27.85000	(1.26291)	2.48102	(0.18735)	(0.15225)	(0.17553)
27	0.37500	0.33333	1.00000	2,420,793,382,029	(0.19794)	28.52000	(0.72825)	(0.47077)	(0.18735)	0.37638	(0.39511)
28	0.37500	0.33333	1.00000	441,064,000,000	(0.22621)	26.81000	(0.72825)	(0.47077)	(0.18735)	(0.98515)	(0.47842)
29	0.75000	0.33333	1.00000	5,020,824,000,000	(0.10079)	29.24000	0.87574	(0.47077)	(0.18735)	0.95973	(0.10881)
30	0.50000	0.25000	1.00000	1,069,627,299,747	(0.39799)	27.70000	(0.19358)	(1.94658)	(0.18735)	(0.27676)	(0.98465)
31	0.62500	0.40000	1.00000	867,040,802,000	(0.40745)	27.49000	0.34108	0.70998	(0.18735)	(0.44467)	(1.01253)
32	0.87500	0.42857	1.00000	21,267,470,000,000	0.47492	30.69000	1.41040	1.21597	(0.18735)	2.11409	1.58778
33	0.87500	0.28571	1.00000	1,782,148,000,000	0.32190	28.21000	1.41040	(1.31414)	(0.18735)	0.13147	1.13683
34	0.62500	0.40000	1.00000	9,710,223,250,473	0.04924	29.90000	0.34108	0.70998	(0.18735)	1.48716	0.33332
35	0.75000	0.33333	1.00000	681,832,333,141	0.09366	27.25000	0.87574	(0.47077)	(0.18735)	(0.63682)	0.46422
36	0.37500	0.33333	1.00000	1,822,689,047,108	(0.40739)	28.23000	(0.72825)	(0.47077)	(0.18735)	0.14946	(1.01235)
37	0.37500	0.33333	1.00000	497,652,557,672	0.02802	26.93000	(0.72825)	(0.47077)	(0.18735)	(0.88862)	0.27078
38	0.25000	0.50000	1.00000	1,470,059,394,892	(0.11744)	28.02000	(1.26291)	2.48102	(0.18735)	(0.02247)	(0.15788)
39	0.37500	0.33333	1.00000	2,811,620,982,142	(0.06310)	28.66000	(0.72825)	(0.47077)	(0.18735)	0.49606	0.00226
40	0.37500	0.33333	1.00000	504,865,000,000	(0.14001)	26.95000	(0.72825)	(0.47077)	(0.18735)	(0.87711)	(0.22439)
41	0.37500	0.33333	1.00000	1,284,150,037,341	(0.25200)	27.88000	(0.72825)	(0.47077)	(0.18735)	(0.13059)	(0.55442)
42	0.62500	0.40000	1.00000	991,947,134,000	(0.12548)	27.62000	0.34108	0.70998	(0.18735)	(0.33705)	(0.18157)
43	0.87500	0.42857	1.00000	24,910,211,000,000	0.30341	30.85000	1.41040	1.21597	(0.18735)	2.24051	1.08234
44	0.62500	0.40000	1.00000	10,291,108,000,000	0.15347	29.96000	0.34108	0.70998	(0.18735)	1.53362	0.64048
45	0.75000	0.33333	1.00000	620,928,440,332	0.10025	27.15000	0.87574	(0.47077)	(0.18735)	(0.71165)	0.48364
46	0.37500	0.33333	1.00000	2,142,894,276,216	(0.37684)	28.39000	(0.72825)	(0.47077)	(0.18735)	0.27888	(0.92232)
47	0.25000	0.50000	1.00000	1,700,204,093,895	(0.21376)	28.16000	(1.26291)	2.48102	(0.18735)	0.09383	(0.44173)
48	0.37500	0.33333	1.00000	2,917,083,567,355	(0.04963)	28.70000	(0.72825)	(0.47077)	(0.18735)	0.52551	0.04195

LAMPIRAN 5 HASIL PENGOLAHAN DATA

Uji Normalitas



Npar Test

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,20955514
Most Extreme Differences	Absolute	,081
	Positive	,056
	Negative	-,081
Test Statistic		,081
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

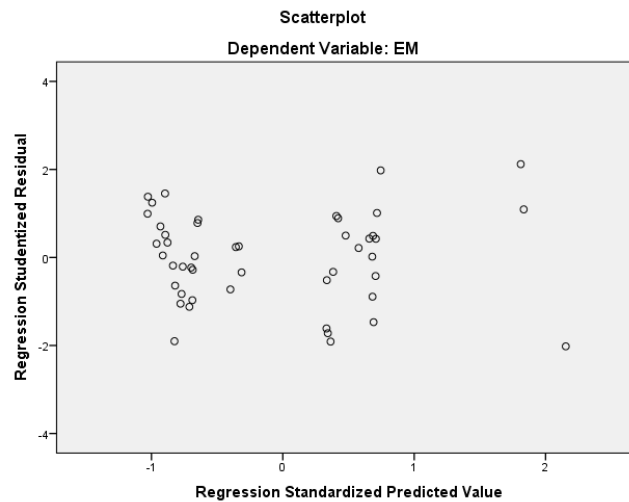
d. This is a lower bound of the true significance.

Uji Multikolinieritas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2,787	,794		-3,511	,001		
	UDK	,437	,160	,421	2,731	,009	,634	1,576
	KDK	,643	,520	,171	1,237	,223	,792	1,262
	JKA	1,681	,581	,372	2,895	,006	,914	1,094
	LNSIZE	,018	,028	,105	,664	,510	,605	1,653

a. Dependent Variable: EM

Uji Heterokedastisitas



Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,593 ^a	,351	,291	,18314508	2,195

a. Predictors: (Constant), LNSIZE, JKA, KDK, UDK

b. Dependent Variable: EM

Uji Regresi Linear Berganda

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
UDK	48	,25000	1,00000	,5260417	,20941651
KDK	48	,25000	,50000	,3602408	,05774033
JKA	48	1,00000	1,33333	1,0069444	,04811204
EM	48	-,56415	,47492	-,1166819	,21746992
LNSIZE	48	26,00	31,99	28,0489	1,24039
Valid N (listwise)	48				

Uji Statistik F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,780	4	,195	5,817	,001 ^b
	Residual	1,442	43	,034		
	Total	2,223	47			

a. Dependent Variable: EM

b. Predictors: (Constant), LNSIZE, JKA, KDK, UDK

Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2,787	,794		-3,511	,001		
	UDK	,437	,160	,421	2,731	,009	,634	1,576
	KDK	,643	,520	,171	1,237	,223	,792	1,262
	JKA	1,681	,581	,372	2,895	,006	,914	1,094
	LNSIZE	,018	,028	,105	,664	,510	,605	1,653

a. Dependent Variable: EM

Uji Koefisien Determinansi R²**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,593 ^a	,351	,291	,18314508	2,195

a. Predictors: (Constant), LNSIZE, JKA, KDK, UDK

b. Dependent Variable: EM

