

**LAMPIRAN 1**  
**DATA SAMPEL PENELITIAN**

<b>No.</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	AISA	PT.Tiga Pilar Sejahtera food, Tbk
2	CEKA	PT. Cahaya Kalbar, 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	ROTI	PT. Nippon Indosari Corporindo, Tbk
9	SKLT	PT. Sekar Laut, Tbk
10	STTP	PT. Siantar Top, Tbk
11	ULTJ	PT. Ultra Jaya Milk, Tbk



NO	KODE	TAHUN	PERUSAHAAN	TOTAL ASSET 2011 (TAi-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				
											TAit (laba bersih perusahaan - arus kas operasi)	ACCOUNT RECEIVABLE(PIUTANG)			ACCOU
												2009	2010	2011	

$\Delta REC_{it}$  : Perubahan piutang perusahaan i pada tahun t  
 $PPE_{it}$  : Aktiva tetap perusahaan i pada tahun t  
 $A_{it-1}$  : Total aktiva perusahaan I pada tahun t-1  
 Koefisien  $\alpha_1$ ,  $\beta_1$ ,  $\beta_2$  merupakan koefisien regresi yang diperoleh dari proses regresi persamaan 2.

$$DA_{it} = TA_{it}/A_{it-1} - [\alpha_1(1/A_{it-1}) + \beta_1(\Delta REV_{it}/A_{it-1} - \Delta REC_{it}/A_{it-1}) + \beta_2(PPE_{it}/A_{it-1})] \dots\dots$$

Keterangan :

$DA_{it}$  : Discretionary Accrual perusahaan i pada tahun t  
 $TA_{it}$  : Total akrual perusahaan i pada tahun t  
 $\Delta REV_{it}$  : Perubahan pendapatan perusahaan i pada tahun t  
 $\Delta REC_{it}$  : Perubahan piutang perusahaan i pada tahun t  
 $PPE_{it}$  : Aktiva tetap perusahaan i pada tahun t  
 $A_{it-1}$  : Total aktiva perusahaan I pada tahun t-1

$$TA_{it} = NDA_{it} + DA_{it} \dots\dots\dots$$

Keterangan :

$TA_{it}$  : Total akrual perusahaan i pada tahun t  
 $NDA_{it}$  : Non Discretionary Accrual perusahaan i pada tahun t  
 $DA_{it}$  : Discretionary Accrual perusahaan i pada tahun t







NO	KODE	TAHUN	PERUSAHAAN	TAit1 (Total Aktiva Perusahaan Periode I pd thn t)/Ait-1 (total aktiva perusahaan I pada tahun t-1)	I/Ait-1	REV/Ait-1	REC/Ait-1	(Rev-Rec)/Ait-1	PPEit/Ait-1	Koefisien Tait-1/Ait-1	Koefisien I/Ait-1	Koefisien Delta REVt-RECI/Ait-1	Koefisien Delta PPEt/Ait-1	$\alpha 1(I/Ait-1)$	$\beta 1(\Delta REV-\Delta REC/Ait-1)$
1.		2010	ADES PT. Ades Waters Indonesia, Tbk	0.34443	0.00000	0.47289	0.41836	0.05452	0.56596	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.03986)
2.		2010	CEKA PT. Cahaya Kalbar, Tbk	0.45056	0.00000	(0.83774)	0.07421	(0.91195)	0.34680	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.66663
3.		2010	DLTA PT. Delta Djakarta, Tbk	0.14179	0.00000	(0.25363)	0.09353	(0.34716)	0.14984	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.25377
4.		2010	ICBP PT. Indofood CBP Sukses Makmur, Tbk	(0.05319)	0.00000	1.36466	0.04951	1.31515	0.22541	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.96138)
5.		2010	INDF PT. Indofood Sukses Makmur, Tbk	(0.09799)	0.00000	0.02491	0.01100	0.01391	0.29065	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.01017)
6.		2010	MLBI PT. Multi Bintang Indonesia, Tbk	0.12367	0.00000	0.17504	0.12553	0.04951	0.53236	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.03620)
7.		2010	MYOR PT. Mayora Indah, Tbk	0.07572	0.00000	0.75373	0.13464	0.61909	0.45882	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.45255)
8.		2010	ROTI PT. Nippon Indosari Corporindo, Tbk	(0.03975)	0.00000	0.36392	0.06487	0.29906	0.99680	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.21861)
9.		2010	SKLT PT. Sekar Laut, Tbk	(0.01660)	0.00000	0.19285	0.03628	0.15656	0.49443	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.11445)
10.		2010	STTP PT. Siantar Top, Tbk	0.83951	0.00000	0.24693	0.09295	0.15398	0.58149	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.11256)
11.		2010	ULTJ PT. Ultra Jaya Milk, Tbk	(0.09047)	0.00000	0.15380	0.10869	0.04511	0.54362	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.03298)
12.		2011	ADES PT. Ades Waters Indonesia, Tbk	(0.09664)	0.00000	0.25982	0.22986	0.02996	0.31611	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02190)
13.		2011	CEKA PT. Cahaya Kalbar, Tbk	(0.03519)	0.00000	(0.56009)	0.04962	(0.60971)	0.23857	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.44570
14.		2011	DLTA PT. Delta Djakarta, Tbk	(0.03615)	0.00000	(0.27218)	0.10037	(0.37255)	0.13853	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.27234
15.		2011	ICBP PT. Indofood CBP Sukses Makmur, Tbk	(0.00809)	0.00000	1.04422	0.03788	1.00634	0.19539	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.73563)
16.		2011	INDF PT. Indofood Sukses Makmur, Tbk	(0.00164)	0.00000	0.02128	0.00940	0.01188	0.27331	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.00869)
17.		2011	MLBI PT. Multi Bintang Indonesia, Tbk	(0.14456)	0.00000	0.15294	0.10967	0.04326	0.48123	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.03162)
18.		2011	MYOR PT. Mayora Indah, Tbk	0.24810	0.00000	0.55624	0.09936	0.45687	0.46336	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.33397)
19.		2011	ROTI PT. Nippon Indosari Corporindo, Tbk	(0.05566)	0.00000	0.22221	0.03961	0.18260	0.96099	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.13348)
20.		2011	SKLT PT. Sekar Laut, Tbk	(0.01633)	0.00000	0.18976	0.03570	0.15406	0.29362	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.11262)
21.		2011	STTP PT. Siantar Top, Tbk	(0.07247)	0.00000	0.20869	0.07856	0.13013	0.89302	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.09513)
22.		2011	ULTJ PT. Ultra Jaya Milk, Tbk	(0.09694)	0.00000	0.13280	0.09385	0.03895	0.53311	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02848)
23.		2012	ADES PT. Ades Waters Indonesia, Tbk	(0.01233)	0.00000	0.26676	0.23601	0.03076	0.34663	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02248)
24.		2012	CEKA PT. Cahaya Kalbar, Tbk	(0.14588)	0.00000	(0.57853)	0.05125	(0.62978)	0.24635	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.46037
25.		2012	DLTA PT. Delta Djakarta, Tbk	(0.05030)	0.00000	(0.27704)	0.10216	(0.37920)	0.13664	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.27719
26.		2012	ICBP PT. Indofood CBP Sukses Makmur, Tbk	(0.05034)	0.00000	0.91652	0.03325	0.88328	0.25417	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.64567)
27.		2012	INDF PT. Indofood Sukses Makmur, Tbk	(0.04754)	0.00000	0.01877	0.00829	0.01048	0.29495	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.00766)
28.		2012	MLBI PT. Multi Bintang Indonesia, Tbk	(0.02499)	0.00000	0.14245	0.10215	0.04029	0.53475	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02945)
29.		2012	MYOR PT. Mayora Indah, Tbk	(0.01300)	0.00000	0.37076	0.06623	0.30453	0.43303	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.22261)
30.		2012	ROTI PT. Nippon Indosari Corporindo, Tbk	(0.05322)	0.00000	0.16634	0.02965	0.13669	1.17752	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.09992)
31.		2012	SKBM PT. Sekar Laut, Tbk	(0.03406)	0.00000	0.17660	0.03323	0.14337	0.27325	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.10480)
32.		2012	STTP PT. Siantar Top, Tbk	0.05367	0.00000	0.14495	0.05456	0.09039	0.69678	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.06607)
33.		2012	ULTJ PT. Ultra Jaya Milk, Tbk	(0.06737)	0.00000	0.12221	0.08636	0.03585	0.44921	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02620)
34.		2013	ADES PT. Ades Waters Indonesia, Tbk	(0.11751)	0.00000	0.21668	0.19170	0.02498	0.36381	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.01826)
35.		2013	CEKA PT. Cahaya Kalbar, Tbk	0.04404	0.00000	(0.46350)	0.04106	(0.50456)	0.20972	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.36884
36.		2013	DLTA PT. Delta Djakarta, Tbk	(0.10494)	0.00000	(0.25877)	0.09543	(0.35420)	0.12489	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.25892
37.		2013	ICBP PT. Indofood CBP Sukses Makmur, Tbk	0.01651	0.00000	0.78588	0.02851	0.75737	0.27287	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.55364)
38.		2013	INDF PT. Indofood Sukses Makmur, Tbk	(0.03421)	0.00000	0.01694	0.00748	0.00946	0.37444	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.00691)
39.		2013	MLBI PT. Multi Bintang Indonesia, Tbk	0.59660	0.00000	0.15095	0.10825	0.04270	0.87656	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.03121)
40.		2013	MYOR PT. Mayora Indah, Tbk	0.00320	0.00000	0.29473	0.05265	0.24208	0.37511	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.17696)
41.		2013	ROTI PT. Nippon Indosari Corporindo, Tbk	(0.12994)	0.00000	0.10480	0.01868	0.08612	0.97536	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.06295)
42.		2013	SKLT PT. Sekar Laut, Tbk	(0.06188)	0.00000	0.15149	0.02850	0.12299	0.00002	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.08990)
43.		2013	STTP PT. Siantar Top, Tbk	0.04463	0.00000	0.10841	0.04081	0.06760	0.60599	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.04942)
44.		2013	ULTJ PT. Ultra Jaya Milk, Tbk	0.05335	0.00000	0.11008	0.07886	0.03122	0.39903	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02282)
45.		2014	ADES PT. Ades Waters Indonesia, Tbk	(0.02059)	0.00000	0.19115	0.16911	0.02204	0.38834	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.01611)
46.		2014	CEKA PT. Cahaya Kalbar, Tbk	0.17467	0.00000	(0.44533)	0.03945	(0.48478)	0.20714	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.35438
47.		2014	DLTA PT. Delta Djakarta, Tbk	0.14282	0.00000	(0.22244)	0.08203	(0.30447)	0.13102	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.22257
48.		2014	ICBP PT. Indofood CBP Sukses Makmur, Tbk	(0.06294)	0.00000	0.65603	0.02380	0.63223	0.27454	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.46216)
49.		2014	INDF PT. Indofood Sukses Makmur, Tbk	(0.05707)	0.00000	0.01288	0.00569	0.00719	0.28186	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.00526)
50.		2014	MLBI PT. Multi Bintang Indonesia, Tbk	(0.06628)	0.00000	0.09758	0.06998	0.02760	0.73804	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.02018)
51.		2014	MYOR PT. Mayora Indah, Tbk	0.13101	0.00000	0.25200	0.04502	0.20699	0.36920	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.15131)
52.		2014	ROTI PT. Nippon Indosari Corporindo, Tbk	(0.09678)	0.00000	0.06928	0.01235	0.05693	0.92171	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.04162)
53.		2014	SKLT PT. Sekar Laut, Tbk	(0.02291)	0.00000	0.00000	1.33026	(1.33026)	0.00000	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	0.97242
54.		2014	STTP PT. Siantar Top, Tbk	(0.05105)	0.00000	0.09217	0.03470	0.05748	0.58659	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.04201)
55.		2014	ULTJ PT. Ultra Jaya Milk, Tbk	0.05525	0.00000	0.09478	0.06790	0.02688	0.35682	(0.15200)	1.33400	(0.73100)	0.34900	0.00000	(0.01965)





NO	KODE	TAHUN	PERUSAHAAN	$\beta_2(\text{PPEit}/\text{Ait-1})$	Dait
1.	2010	ADES	PT. Ades Waters Indonesia, Tbk	0.19752	0.18676
2.		CEKA	PT. Cahaya Kalbar, Tbk	0.12103	(0.33710)
3.		DLTA	PT. Delta Djakarta, Tbk	0.05229	(0.16427)
4.		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.07867	0.82951
5.		INDF	PT. Indofood Sukses Makmur, Tbk	0.10144	(0.18926)
6.		MLBI	PT. Multi Bintang Indonesia, Tbk	0.18579	(0.02593)
7.		MYOR	PT. Mayora Indah, Tbk	0.16013	0.36815
8.		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.34788	(0.16902)
9.		SKLT	PT. Sekar Laut, Tbk	0.17256	(0.07470)
10.		STTP	PT. Siantar Top, Tbk	0.20294	0.74913
11.		ULTJ	PT. Ultra Jaya Milk, Tbk	0.18972	(0.24722)
12.	2011	ADES	PT. Ades Waters Indonesia, Tbk	0.11032	(0.18506)
13.		CEKA	PT. Cahaya Kalbar, Tbk	0.08326	(0.56415)
14.		DLTA	PT. Delta Djakarta, Tbk	0.04835	(0.35683)
15.		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.06819	0.65935
16.		INDF	PT. Indofood Sukses Makmur, Tbk	0.09539	(0.08834)
17.		MLBI	PT. Multi Bintang Indonesia, Tbk	0.16795	(0.28088)
18.		MYOR	PT. Mayora Indah, Tbk	0.16171	0.42036
19.		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.33539	(0.25756)
20.		SKLT	PT. Sekar Laut, Tbk	0.10247	(0.00619)
21.		STTP	PT. Siantar Top, Tbk	0.31166	(0.28901)
22.		ULTJ	PT. Ultra Jaya Milk, Tbk	0.18606	(0.25452)
23.	2012	ADES	PT. Ades Waters Indonesia, Tbk	0.12098	(0.11082)
24.		CEKA	PT. Cahaya Kalbar, Tbk	0.08598	(0.69222)
25.		DLTA	PT. Delta Djakarta, Tbk	0.04769	(0.37519)
26.		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.08871	0.50663
27.		INDF	PT. Indofood Sukses Makmur, Tbk	0.10294	(0.14281)
28.		MLBI	PT. Multi Bintang Indonesia, Tbk	0.18663	(0.18216)
29.		MYOR	PT. Mayora Indah, Tbk	0.15113	0.05848
30.		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.41095	(0.36425)
31.		SKBM	PT. Sekar Laut, Tbk	0.09536	(0.02462)
32.		STTP	PT. Siantar Top, Tbk	0.24317	(0.12343)
33.		ULTJ	PT. Ultra Jaya Milk, Tbk	0.15677	(0.19794)
34.	2013	ADES	PT. Ades Waters Indonesia, Tbk	0.12697	(0.22621)
35.		CEKA	PT. Cahaya Kalbar, Tbk	0.07319	(0.39799)
36.		DLTA	PT. Delta Djakarta, Tbk	0.04359	(0.40745)
37.		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.09523	0.47492
38.		INDF	PT. Indofood Sukses Makmur, Tbk	0.13068	(0.15798)
39.		MLBI	PT. Multi Bintang Indonesia, Tbk	0.30592	0.32190
40.		MYOR	PT. Mayora Indah, Tbk	0.13091	0.04924
41.		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.34040	(0.40739)
42.		SKLT	PT. Sekar Laut, Tbk	0.00001	0.02802
43.		STTP	PT. Siantar Top, Tbk	0.21149	(0.11744)
44.		ULTJ	PT. Ultra Jaya Milk, Tbk	0.13926	(0.06310)
45.	2014	ADES	PT. Ades Waters Indonesia, Tbk	0.13553	(0.14001)
46.		CEKA	PT. Cahaya Kalbar, Tbk	0.07229	(0.25200)
47.		DLTA	PT. Delta Djakarta, Tbk	0.04572	(0.12548)
48.		ICBP	PT. Indofood CBP Sukses Makmur, Tbk	0.09582	0.30341
49.		INDF	PT. Indofood Sukses Makmur, Tbk	0.09837	(0.15018)
50.		MLBI	PT. Multi Bintang Indonesia, Tbk	0.25758	(0.30368)
51.		MYOR	PT. Mayora Indah, Tbk	0.12885	0.15347
52.		ROTI	PT. Nippon Indosari Corporindo, Tbk	0.32168	(0.37684)
53.		SKLT	PT. Sekar Laut, Tbk	0.00000	(0.99533)
54.		STTP	PT. Siantar Top, Tbk	0.20472	(0.21376)
55.	ULTJ	PT. Ultra Jaya Milk, Tbk	0.12453	(0.04963)	



NO	KODE	TAHUN	PERUSAHAAN	$\beta_2(\text{PPEit}/\text{Ait-1})$	Dait

**Analisis Pengaruh Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba Dengan Profitabilitas**

**Lampiran 3**

Data Sampel Penelitian

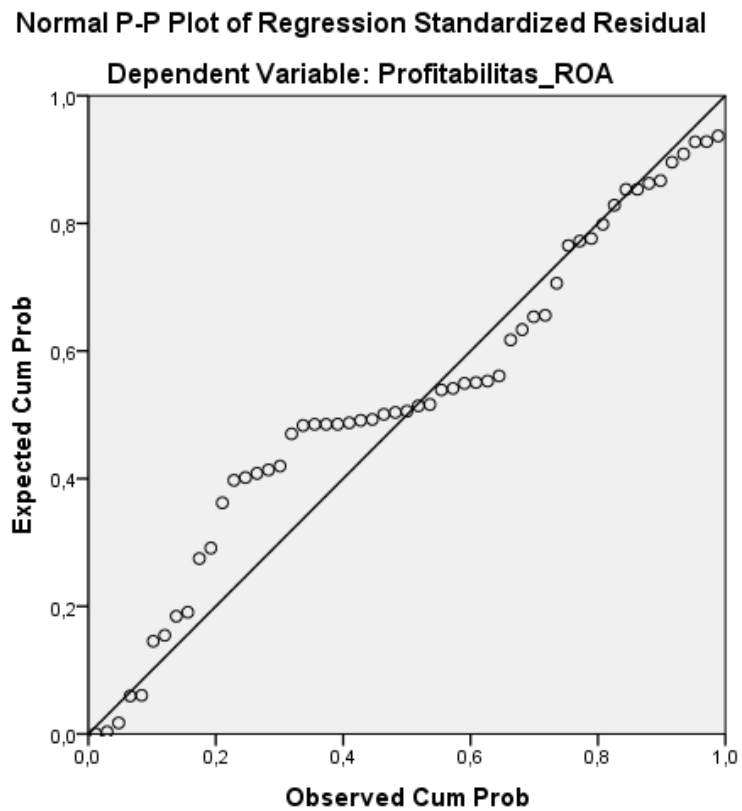
No.	Kode Perusahaan	Tahun	Nama Perusahaan	X1=Σ Perputaran Aktiva	X2 = Σ Perputaran Persediaan	Z = Σ Profitabilitas	Y=Manajemen Laba
1	ADES	2010	PT. Ades Waters Indonesia, Tbk	0.67412	22.40971	0.09756	0.18676
2	CEKA		PT. Cahaya Kalbar, Tbk	0.84448	261.08180	0.03476	-0.33710
3	DLTA		PT. Delta Djakarta, Tbk	1.70126	46.26409	0.20614	-0.16427
4	ICBP		PT. Indofood CBP Sukses Makmur, Tbk	1.34419	40.01029	0.18949	0.82951
5	INDF		PT. Indofood Sukses Makmur, Tbk	0.81232	79.49079	0.08323	-0.18926
6	MLBI		PT. Multi Bintang Indonesia, Tbk	1.57435	48.45332	0.38964	-0.02593
7	MYOR		PT. Mayora Indah, Tbk	1.64216	32.97331	0.11358	0.36815
8	ROTI		PT. Nippon Indosari Corporindo, Tbk	1.07730	10.84526	0.17558	-0.16902
9	SKLT		PT. Sekar Laut, Tbk	1.57565	71.84469	0.02424	-0.07470
10	STTP		PT. Siantar Top, Tbk	1.17456	84.63753	0.06566	0.74913
11	ULTJ		PT. Ultra Jaya Milk, Tbk	0.93712	101.36604	0.05349	-0.24722
12	ADES	2011	PT. Ades Waters Indonesia, Tbk	0.94735	76.90807	0.08185	-0.18506
13	CEKA		PT. Cahaya Kalbar, Tbk	1.50380	137.09663	0.11697	-0.56415
14	DLTA		PT. Delta Djakarta, Tbk	2.00261	180.11713	0.21793	-0.35683
15	ICBP		PT. Indofood CBP Sukses Makmur, Tbk	1.27224	41.49774	0.13574	0.65935
16	INDF		PT. Indofood Sukses Makmur, Tbk	0.84597	72.84959	0.09129	-0.08834
17	MLBI		PT. Multi Bintang Indonesia, Tbk	1.52255	50.04667	0.41561	-0.28088
18	MYOR		PT. Mayora Indah, Tbk	1.43244	62.56611	0.07326	0.42036
19	ROTI		PT. Nippon Indosari Corporindo, Tbk	1.07140	13.71541	0.15272	-0.25756
20	SKLT		PT. Sekar Laut, Tbk	1.60773	63.42680	0.02790	-0.00629
21	STTP		PT. Siantar Top, Tbk	1.09940	69.48517	0.04565	-0.28901
22	ULTJ		PT. Ultra Jaya Milk, Tbk	0.96417	91.08373	0.05891	-0.25452
23	ADES	2012	PT. Ades Waters Indonesia, Tbk	1.22499	132.98140	0.21428	-0.11082
24	CEKA		PT. Cahaya Kalbar, Tbk	1.09324	118.87714	0.05677	-0.69222
25	DLTA		PT. Delta Djakarta, Tbk	2.30753	191.11843	0.28635	-0.37519
26	ICBP		PT. Indofood CBP Sukses Makmur, Tbk	1.21524	41.89010	0.12856	0.50663
27	INDF		PT. Indofood Sukses Makmur, Tbk	0.84383	77.84016	0.08056	-0.14281
28	MLBI		PT. Multi Bintang Indonesia, Tbk	1.36017	74.17835	0.39356	-0.18216
29	MYOR		PT. Mayora Indah, Tbk	1.26596	67.00925	0.08966	0.05848
30	ROTI		PT. Nippon Indosari Corporindo, Tbk	0.98828	13.00183	0.12378	-0.36425
31	SKBM		PT. Sekar Laut, Tbk	1.60853	71.37249	0.03188	-0.02462
32	STTP		PT. Siantar Top, Tbk	1.02712	85.44066	0.05971	-0.12343
33	ULTJ		PT. Ultra Jaya Milk, Tbk	1.16072	63.92281	0.14600	-0.19794
34	ADES	2013	PT. Ades Waters Indonesia, Tbk	1.13934	140.05603	0.12619	-0.22621
35	CEKA		PT. Cahaya Kalbar, Tbk	2.36707	57.84805	0.06083	-0.39799
36	DLTA		PT. Delta Djakarta, Tbk	1.00003	239.44384	0.31198	-0.40745
37	ICBP		PT. Indofood CBP Sukses Makmur, Tbk	1.17996	56.08678	0.10509	0.47492
38	INDF		PT. Indofood Sukses Makmur, Tbk	0.71669	70.88933	0.03641	-0.15798
39	MLBI		PT. Multi Bintang Indonesia, Tbk	1.99871	46.21570	0.06572	0.32190
40	MYOR		PT. Mayora Indah, Tbk	1.23765	58.44281	0.10438	0.04924
41	ROTI		PT. Nippon Indosari Corporindo, Tbk	0.82599	16.52108	0.08669	-0.40739
42	SKLT		PT. Sekar Laut, Tbk	1.87771	58.13627	0.03788	0.02802
43	STTP		PT. Siantar Top, Tbk	1.15297	75.32192	0.07785	-0.11744
44	ULTJ		PT. Ultra Jaya Milk, Tbk	1.23069	79.81640	0.11564	-0.06310
45	ADES	2014	PT. Ades Waters Indonesia, Tbk	1.14641	120.59729	0.06144	-0.14001
46	CEKA		PT. Cahaya Kalbar, Tbk	2.96588	49.95178	0.03285	-0.25200
47	DLTA		PT. Delta Djakarta, Tbk	0.88639	269.55224	0.29041	-0.12548
48	ICBP		PT. Indofood CBP Sukses Makmur, Tbk	1.20523	46.89291	0.10163	0.30341
49	INDF		PT. Indofood Sukses Makmur, Tbk	0.74000	66.30233	0.05121	-0.15018
50	MLBI		PT. Multi Bintang Indonesia, Tbk	1.33950	69,975.62531	356.28186	-0.30368
51	MYOR		PT. Mayora Indah, Tbk	1.37683	61.70627	0.03982	0.15347
52	ROTI		PT. Nippon Indosari Corporindo, Tbk	0.87744	15.21218	0.08800	-0.37684
53	SKLT		PT. Sekar Laut, Tbk	2.05510	50.70571	0.04970	-0.99533
54	STTP		PT. Siantar Top, Tbk	1.27659	64.09371	0.07262	-0.21376
55	ULTJ		PT. Ultra Jaya Milk, Tbk	1.34271	87.50931	0.09714	-0.04963

**LAMPIRAN 4**  
**DATA OUTPUT SPSS**

NO.	X1	X2	Z	Y	EM
1	1	22.41	0.10	0.19	0.18676
2	1	261.08	0.03	(0.34)	-0.33710
3	2	46.26	0.21	(0.16)	-0.16427
4	1	40.01	0.19	0.83	0.82951
5	1	79.49	0.08	(0.19)	-0.18926
6	2	48.45	0.39	(0.03)	-0.02593
7	2	32.97	0.11	0.37	0.36815
8	1	10.85	0.18	(0.17)	-0.16902
9	2	71.84	0.02	(0.07)	-0.07470
10	1	84.64	0.07	0.75	0.74913
11	1	101.37	0.05	(0.25)	-0.24722
12	1	76.91	0.08	(0.19)	-0.18506
13	2	137.10	0.12	(0.56)	-0.56415
14	2	180.12	0.22	(0.36)	-0.35683
15	1	41.50	0.14	0.66	0.65935
16	1	72.85	0.09	(0.09)	-0.08834
17	2	50.05	0.42	(0.28)	-0.28088
18	1	62.57	0.07	0.42	0.42036
19	1	13.72	0.15	(0.26)	-0.25756
20	2	63.43	0.03	(0.01)	-0.00629
21	1	69.49	0.05	(0.29)	-0.28901
22	1	91.08	0.06	(0.25)	-0.25452
23	1	132.98	0.21	(0.11)	-0.11082
24	1	118.88	0.06	(0.69)	-0.69222
25	2	191.12	0.29	(0.38)	-0.37519
26	1	41.89	0.13	0.51	0.50663
27	1	77.84	0.08	(0.14)	-0.14281
28	1	74.18	0.39	(0.18)	-0.18216
29	1	67.01	0.09	0.06	0.05848
30	1	13.00	0.12	(0.36)	-0.36425
31	2	71.37	0.03	(0.02)	-0.02462
32	1	85.44	0.06	(0.12)	-0.12343
33	1	63.92	0.15	(0.20)	-0.19794
34	1	140.06	0.13	(0.23)	-0.22621
35	2	57.85	0.06	(0.40)	-0.39799
36	1	239.44	0.31	(0.41)	-0.40745
37	1	56.09	0.11	0.47	0.47492
38	1	70.89	0.04	(0.16)	-0.15798
39	2	46.22	0.07	0.32	0.32190
40	1	58.44	0.10	0.05	0.04924
41	1	16.52	0.09	(0.41)	-0.40739
42	2	58.14	0.04	0.03	0.02802
43	1	75.32	0.08	(0.12)	-0.11744
44	1	79.82	0.12	(0.06)	-0.06310
45	1	120.60	0.06	(0.14)	-0.14001
46	3	49.95	0.03	(0.25)	-0.25200
47	1	269.55	0.29	(0.13)	-0.12548
48	1	46.89	0.10	0.30	0.30341
49	1	66.30	0.05	(0.15)	-0.15018
50	1	69,975.63	356.28	(0.30)	-0.30368
51	1	61.71	0.04	0.15	0.15347
52	1	15.21	0.09	(0.38)	-0.37684
53	2	50.71	0.05	(1.00)	-0.99533
54	1	64.09	0.07	(0.21)	-0.21376
55	1	87.51	0.10	(0.05)	-0.04963

**LAMPIRAN 5**  
**HASIL PENGOLAHAN DATA**

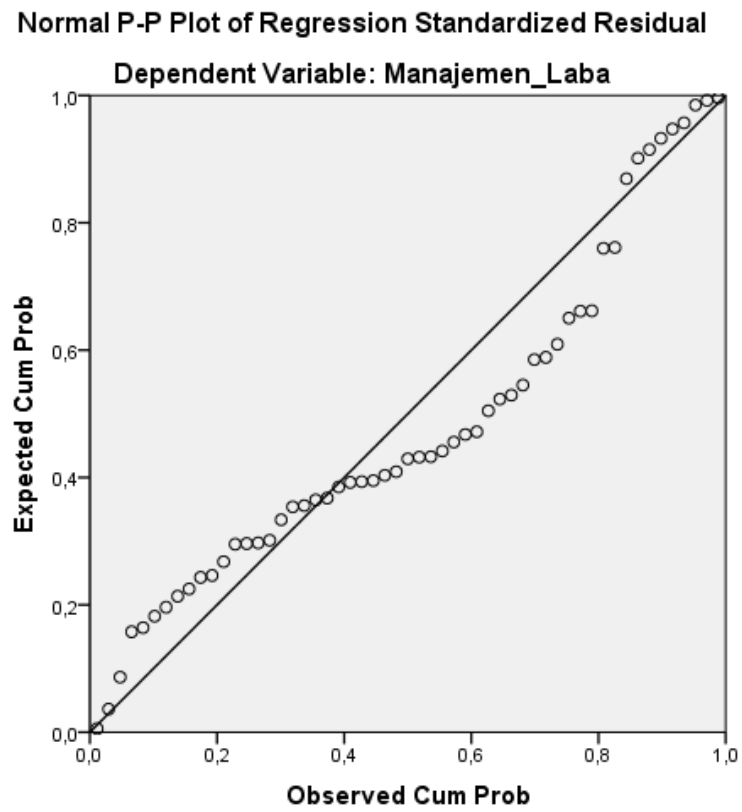
1. Uji Normalitas  
Perputaran Aktiva dan Perputaran Persediaan Terhadap Profitabilitas



*(Sumber: Output SPSS yang diolah, 2016)*

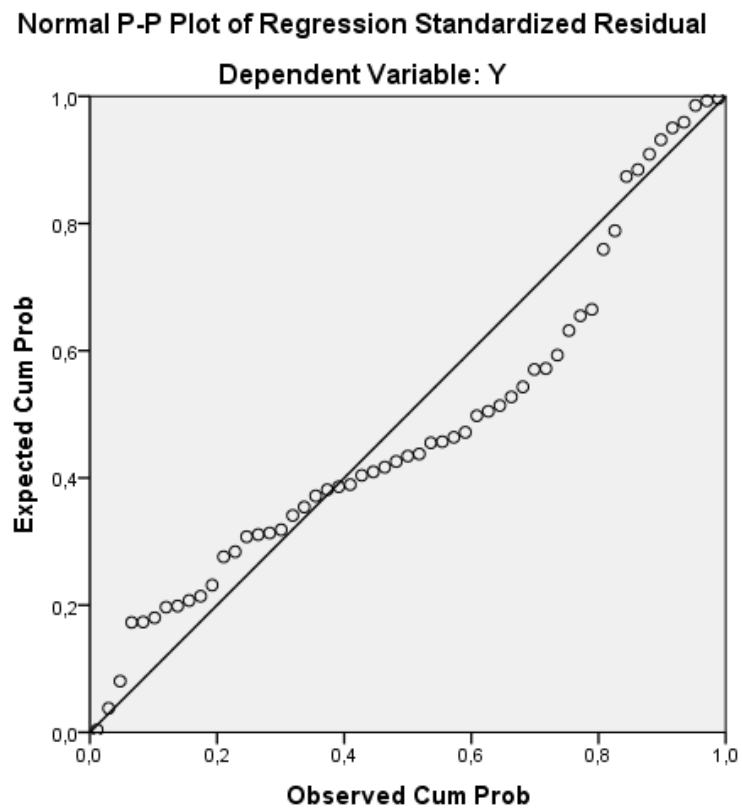


Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba



(Sumber: Output SPSS yang diolah, 2016)

Profitabilitas Terhadap Manajemen Laba



(Sumber: Output SPSS yang diolah, 2016)

2. Uji Multikolinieritas  
Perputaran Aktiva dan Perputaran Persediaan Terhadap Profitabilitas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,350	,119				-2,935	,005		
Perput_Aktiva	,047	,086	,000	,546	,588	,011	,075	,000	1,000	1,000
Perput_Persediaan	,005	,000	1,000	1231,019	,000	1,000	1,000	1,000	1,000	1,000

a. Dependent Variable: Profitabilitas\_ROA  
 (Sumber: Output SPSS yang diolah, 2016)

Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,022	,143				-,157	,876		
Perput_Aktiva	-,049	,103	-,065	-,475	,637	-,066	-,066	-,065	1,000	1,000
Perput_Persediaan	-3,140E-6	,000	-,087	-,634	,529	-,088	-,088	-,087	1,000	1,000

a. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)

Profitabilitas Terhadap Manajemen Laba

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,086	,046				-1,866	,068		
Profitabilitas_ROA	-,001	,001	-,087	-,632	,530	-,087	-,087	-,087	1,000	1,000

a. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)

3. Uji Autokorelasi  
Perputaran Aktiva dan Perputaran Persediaan Terhadap Profitabilitas

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	1,000 <sup>a</sup>	1,000	1,000	,28666	1,000	757799,841	2	52	,000	2,118

a. Predictors: (Constant), Perput\_Persediaan, Perput\_Aktiva

b. Dependent Variable: Profitabilitas\_ROA  
 (Sumber: Output SPSS yang diolah, 2016)

Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,110 <sup>a</sup>	,012	-,026	,34306	,012	,317	2	52	,730	2,178

a. Predictors: (Constant), Perput\_Persediaan, Perput\_Aktiva

b. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)

Profitabilitas Terhadap Manajemen Laba

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

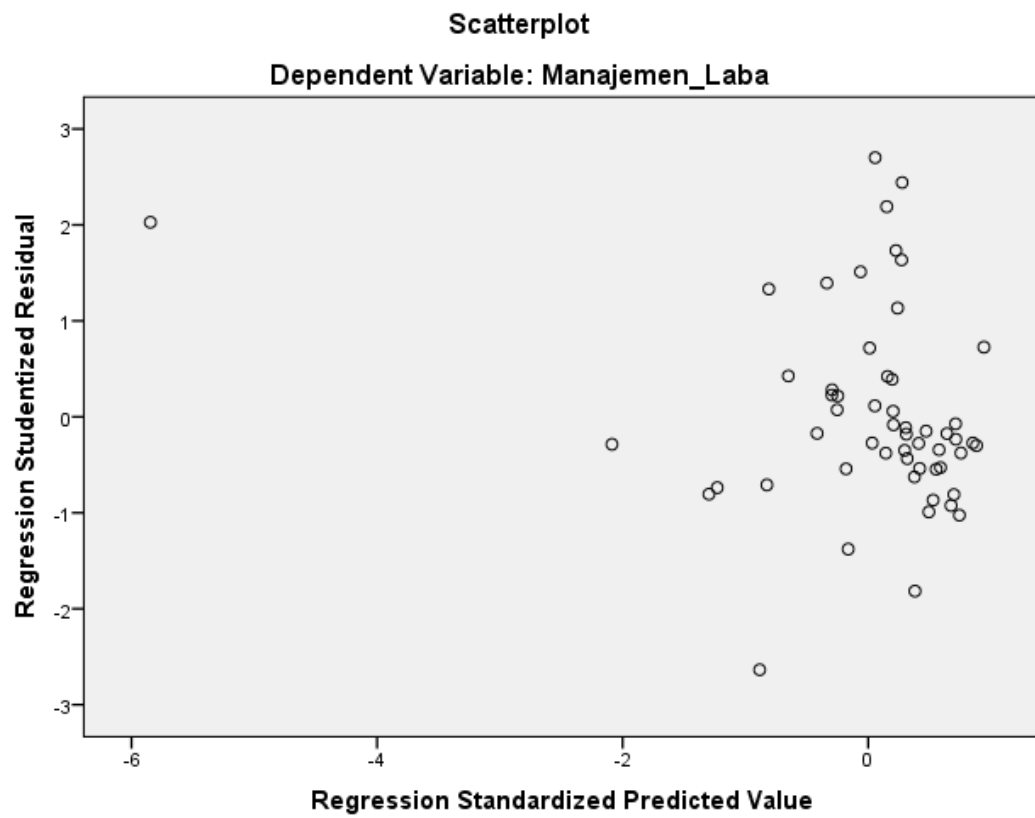
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	,087 <sup>a</sup>	,007	-,011	,34059	,007	,400	1	53	,530	2,138

a. Predictors: (Constant), Profitabilitas\_ROA

b. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)



4. Uji Heterokedastisitas  
Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba



(Sumber: Output SPSS yang diolah, 2016)

5. Uji Statistik t  
Perputaran Aktiva dan Perputaran Persediaan Terhadap Profitabilitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,350	,119				-2,935	,005		
Perput_Aktiva	,047	,086	,000	,546	,588	,011	,075	,000	1,000	1,000
Perput_Persediaan	,005	,000	1,000	1231,019	,000	1,000	1,000	1,000	1,000	1,000

a. Dependent Variable: Profitabilitas\_ROA  
 (Sumber: Output SPSS yang diolah, 2016)

Perputaran Aktiva dan Perputaran Persediaan Terhadap Manajemen Laba

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,022	,143				-,157	,876		
Perput_Aktiva	-,049	,103	-,065	-,475	,637	-,066	-,066	-,065	1,000	1,000
Perput_Persediaan	-3,140E-6	,000	-,087	-,634	,529	-,088	-,088	-,087	1,000	1,000

a. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)

Profitabilitas Terhadap Manajemen Laba

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
	1 (Constant)	-,086	,046				-1,866	,068		
Profitabilitas_ROA	-,001	,001	-,087	-,632	,530	-,087	-,087	-,087	1,000	1,000

a. Dependent Variable: Manajemen\_Laba  
 (Sumber: Output SPSS yang diolah, 2016)