

LAMPIRAN

Lampiran 1 Sampel Perusahaan

No	Kode Emiten	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	BISI	Bisi International Tbk
3	BUDI	Budi Starch & Sweetener Tbk
4	CAMP	Campina Ice Cream Industry Tbk
5	CEKA	Wilmar Cahaya Indonesia Tbk
6	CLEO	Sariguna Primatirta Tbk
7	COCO	Wahana Interfood Nusantara Tbk
8	CPIN	Charoen Pokphand Indonesia Tbk
9	DLTA	Delta Djakarta Tbk
10	DSNG	Dharma Satya Nusantara Tbk
11	GOOD	Garudafood Putra Putri Jaya Tbk
12	HOKI	Buyung Poetra Sembada Tbk
13	ICBP	Indofood CBP Sukses Makmur Tbk
14	INDF	Indofood Sukses Makmur Tbk
15	JPFA	Japfa Comfeed Indonesia Tbk.
16	KEJU	Mulia Boga Raya Tbk
17	LSIP	PP London Sumatra Indonesia Tbk
18	MLBI	Multi Bintang Indonesia Tbk
19	MYOR	Mayora Indah Tbk.
20	ROTI	Nippon Indosari Corpindo Tbk
21	SIPD	Sreeya Sewu Indonesia Tbk
22	SKBM	Sekar Bumi Tbk
23	SKLT	Sekar Laut Tbk
24	SMAR	SMART Tbk
25	SSMS	Sawit Sumbermas Sarana Tbk

No	Kode Emiten	Nama Perusahaan
26	STTP	Siantar Top Tbk
27	TBLA	Tunas Baru Lampung Tbk
28	TGKA	Tigaraksa Satria Tbk
29	ULTJ	Ultra Jaya Milk Industry & Trading Company Tbk

Lampiran 2 Hasil Output Excel Untuk Mengolah Variabel

1. Variabel Ukuran Perusahaan

No	Kode Emiten	Tahun	Total Aset	Size
1	ADES	2019	822.375.000.000	27,435
		2020	958.791.000.000	27,589
		2021	1.304.108.000.000	27,897
2	BISI	2019	2.941.056.000.000	28,710
		2020	2.914.979.000.000	28,701
		2021	3.132.202.000.000	28,773
3	BUDI	2019	2.999.767.000.000	28,730
		2020	2.963.007.000.000	28,717
		2021	2.993.218.000.000	28,727
4	CAMP	2019	1.057.529.235.985	27,687
		2020	1.086.873.666.641	27,714
		2021	1.147.260.611.704	27,768
5	CEKA	2019	1.393.079.542.074	27,963
		2020	1.566.673.828.068	28,080
		2021	1.697.387.196.209	28,160
6	CLEO	2019	1.245.144.303.719	27,850
		2020	1.310.940.121.622	27,902
		2021	1.348.181.576.913	27,930
7	COCO	2019	250.442.587.742	26,246
		2020	263.754.414.443	26,298

No	Kode Emiten	Tahun	Total Aset	Size
		2021	370.684.311.428	26,639
8	CPIN	2019	29.109.408.000.000	31,002
		2020	31.159.291.000.000	31,070
		2021	35.446.051.000.000	31,199
10	DSNG	2019	11.620.821.000.000	30,084
		2020	14.151.383.000.000	30,281
		2021	13.712.160.000.000	30,249
11	GOOD	2019	5.063.067.672.414	29,253
		2020	6.670.943.518.686	29,529
		2021	6.766.602.280.143	29,543
12	HOKI	2019	848.676.035.300	27,467
		2020	906.924.214.166	27,533
		2021	989.119.315.334	27,620
13	ICBP	2019	38.709.314.000.000	31,287
		2020	103.588.325.000.000	32,271
		2021	118.066.628.000.000	32,402
14	INDF	2019	96.198.559.000.000	32,197
		2020	163.136.516.000.000	32,726
		2021	179.356.193.000.000	32,820
15	JPFA	2019	26.650.895.000.000	30,914
		2020	25.951.760.000.000	30,887
		2021	28.589.656.000.000	30,984
16	KEJU	2019	666.313.386.673	27,225
		2020	674.806.910.037	27,238
		2021	767.727.284.113	27,367
17	LSIP	2019	10.225.322.000.000	29,956
		2020	10.922.788.000.000	30,022
		2021	11.851.182.000.000	30,103

No	Kode Emiten	Tahun	Total Aset	Size
18	MLBI	2019	2.896.950.000.000	28,695
		2020	2.907.425.000.000	28,698
		2021	2.922.017.000.000	28,703
19	MYOR	2019	19.037.918.806.473	30,577
		2020	19.777.500.514.550	30,616
		2021	19.917.653.265.528	30,623
20	ROTI	2019	4.682.083.844.951	29,175
		2020	4.452.166.671.985	29,124
		2021	4.191.284.422.677	29,064
21	SIPD	2019	2.470.793.000.000	28,536
		2020	2.618.554.000.000	28,594
		2021	2.794.113.000.000	28,659
22	SKBM	2019	1.820.383.352.811	28,230
		2020	1.768.660.546.754	28,201
		2021	1.970.428.120.056	28,309
23	SKLT	2019	790.845.543.826	27,396
		2020	773.863.042.440	27,375
		2021	889.125.250.792	27,514
24	SMAR	2019	27.787.527.000.000	30,956
		2020	35.026.171.000.000	31,187
		2021	40.345.003.000.000	31,328
25	SSMS	2019	11.845.204.657.000	30,103
		2020	12.775.930.059.000	30,179
		2021	13.850.610.076.000	30,259
26	STTP	2019	2.881.563.083.954	28,689
		2020	3.448.995.059.882	28,869
		2021	3.919.243.683.748	28,997
27	TBLA	2019	17.363.003.000.000	30,485

No	Kode Emiten	Tahun	Total Aset	Size
		2020	19.431.293.000.000	30,598
		2021	21.084.017.000.000	30,680
28	TGKA	2019	2.995.872.438.975	28,728
		2020	3.361.956.197.960	28,844
		2021	3.403.961.007.490	28,856
29	ULTJ	2019	6.608.422.000.000	29,519
		2020	8.754.116.000.000	29,801
		2021	7.406.856.000.000	29,633

2. Variabel Leverage

No	Kode Emiten	Tahun	Total Hutang	Total Ekuitas	DER
1	ADES	2019	254.438.000.000	567.937.000.000	0,448
		2020	258.283.000.000	700.508.000.000	0,369
		2021	334.291.000.000	969.817.000.000	0,345
2	BISI	2019	624.470.000.000	2.316.586.000.000	0,270
		2020	456.592.000.000	2.458.387.000.000	0,186
		2021	404.157.000.000	2.728.045.000.000	0,148
3	BUDI	2019	1.714.449.000.000	1.285.318.000.000	1,334
		2020	1.640.851.000.000	1.322.156.000.000	1,241
		2021	1.605.521.000.000	1.387.697.000.000	1,157
4	CAMP	2019	122.136.752.135	935.392.483.850	0,131
		2020	125.161.736.939	961.711.929.702	0,130
		2021	124.445.640.572	1.022.814.971.132	0,122
5	CEKA	2019	261.784.845.240	1.131.294.696.834	0,231
		2020	305.958.833.204	1.260.714.994.864	0,243
		2021	310.020.233.374	1.387.366.962.835	0,223

No	Kode Emiten	Tahun	Total Hutang	Total Ekuitas	DER
6	CLEO	2019	478.844.867.693	766.299.436.026	0,625
		2020	416.194.010.942	894.746.110.680	0,465
		2021	346.601.683.606	1.001.579.893.307	0,346
7	COCO	2019	141.081.394.549	109.361.193.193	1,290
		2020	151.685.431.882	112.068.982.561	1,354
		2021	151.852.174.493	218.832.136.935	0,694
8	CPIN	2019	8.281.441.000.000	21.071.600.000.000	0,393
		2020	7.809.608.000.000	23.349.683.000.000	0,334
		2021	10.296.052.000.000	25.149.999.000.000	0,409
9	DLTA	2019	212.420.390.000	1.213.563.332.000	0,175
		2020	205.681.950.000	1.019.898.963.000	0,202
		2021	298.548.048.000	1.010.174.017.000	0,296
10	DSNG	2019	7.889.229.000.000	3.731.592.000.000	2,114
		2020	7.920.634.000.000	6.230.749.000.000	1,271
		2021	6.686.697.000.000	7.025.463.000.000	0,952
11	GOOD	2019	2.297.546.907.499	2.765.520.764.915	0,831
		2020	3.713.983.005.151	2.956.960.513.535	1,256
		2021	3.735.944.249.731	3.030.658.030.412	1,233
12	HOKI	2019	207.108.590.481	641.567.444.819	0,323
		2020	244.363.297.557	662.560.916.609	0,369
		2021	320.458.715.888	668.660.599.446	0,479
13	ICBP	2019	12.038.210.000.000	26.671.104.000.000	0,451
		2020	53.270.272.000.000	50.318.053.000.000	1,059
		2021	63.342.765.000.000	54.723.863.000.000	1,157
14	INDF	2019	41.996.071.000.000	54.202.488.000.000	0,775
		2020	83.998.472.000.000	79.138.044.000.000	1,061
		2021	92.724.082.000.000	86.632.111.000.000	1,070
15	JPFA	2019	14.754.081.000.000	11.896.814.000.000	1,240

No	Kode Emiten	Tahun	Total Hutang	Total Ekuitas	DER
		2020	14.539.790.000.000	11.411.970.000.000	1,274
		2021	15.486.946.000.000	13.102.710.000.000	1,182
16	KEJU	2019	230.619.409.786	435.693.976.887	0,529
		2020	233.905.945.919	440.900.964.118	0,531
		2021	181.900.755.126	585.825.528.987	0,311
17	LSIP	2019	1.726.822.000.000	8.498.500.000.000	0,203
		2020	1.636.456.000.000	9.286.332.000.000	0,176
		2021	1.678.676.000.000	10.172.506.000.000	0,165
18	MLBI	2019	1.750.943.000.000	1.146.007.000.000	1,528
		2020	1.474.019.000.000	1.433.406.000.000	1,028
		2021	1.822.860.000.000	1.099.157.000.000	1,658
19	MYOR	2019	9.137.978.611.155	9.911.940.195.318	0,922
		2020	8.506.032.464.592	11.271.468.049.958	0,755
		2021	8.557.621.869.393	11.360.031.396.135	0,753
20	ROTI	2019	1.589.486.465.854	3.092.597.379.097	0,514
		2020	1.224.495.624.254	3.227.671.047.731	0,379
		2021	1.341.864.891.951	2.849.419.530.726	0,471
21	SIPD	2019	1.554.580.000.000	916.213.000.000	1,697
		2020	1.717.786.000.000	900.768.000.000	1,907
		2021	1.868.100.000.000	926.013.000.000	2,017
22	SKBM	2019	784.562.971.811	1.035.820.381.000	0,757
		2020	806.678.887.419	961.981.659.335	0,839
		2021	977.942.627.046	992.485.493.010	0,985
23	SKLT	2019	410.463.595.860	380.381.947.966	1,079
		2020	366.908.471.713	406.954.570.727	0,902
		2021	347.288.021.564	541.837.229.228	0,641
24	SMAR	2019	16.854.470.000.000	10.933.057.000.000	1,542
		2020	22.502.490.000.000	12.523.681.000.000	1,797

No	Kode Emiten	Tahun	Total Hutang	Total Ekuitas	DER
		2021	25.927.174.000.000	14.417.829.000.000	1,798
25	SSMS	2019	7.776.637.385.000	4.068.567.272.000	1,911
		2020	7.905.143.639.000	4.870.786.420.000	1,623
		2021	7.743.102.311.000	6.107.507.765.000	1,268
26	STTP	2019	733.556.075.974	2.148.007.007.980	0,342
		2020	775.696.860.738	2.673.298.199.144	0,290
		2021	618.395.061.219	3.300.848.622.529	0,187
27	TBLA	2019	12.000.079.000.000	5.362.924.000.000	2,238
		2020	13.542.437.000.000	5.888.856.000.000	2,300
		2021	14.591.663.000.000	6.492.354.000.000	2,248
28	TGKA	2019	1.603.873.392.263	1.391.999.046.712	1,152
		2020	1.763.283.969.693	1.598.672.228.267	1,103
		2021	1.643.370.252.313	1.760.590.755.177	0,933
29	ULTJ	2019	953.283.000.000	5.655.139.000.000	0,169
		2020	3.972.379.000.000	4.781.737.000.000	0,831
		2021	2.268.730.000.000	5.138.126.000.000	0,442

3. Variabel Profitabilitas

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
1	ADES	2019	86.023.000.000	822.375.000.000	0,105
		2020	135.789.000.000	958.791.000.000	0,142
		2021	265.758.000.000	1.304.108.000.000	0,204
2	BISI	2019	306.952.000.000	2.941.056.000.000	0,104
		2020	275.667.000.000	2.914.979.000.000	0,095
		2021	380.992.000.000	3.132.202.000.000	0,122
3	BUDI	2019	64.021.000.000	2.999.767.000.000	0,021
		2020	67.093.000.000	2.963.007.000.000	0,023

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
		2021	91.723.000.000	2.993.218.000.000	0,031
4	CAMP	2019	76.758.829.457	1.057.529.235.985	0,073
		2020	44.045.828.313	1.086.873.666.641	0,041
		2021	100.066.615.090	1.147.260.611.704	0,087
5	CEKA	2019	215.459.200.242	1.393.079.542.074	0,155
		2020	181.812.593.992	1.566.673.828.068	0,116
		2021	187.066.990.085	1.697.387.196.209	0,110
6	CLEO	2019	130.756.461.708	1.245.144.303.719	0,105
		2020	132.772.234.495	1.310.940.121.622	0,101
		2021	180.711.667.020	1.348.181.576.913	0,134
7	COCO	2019	7.957.208.221	250.442.587.742	0,032
		2020	2.738.128.648	263.754.414.443	0,010
		2021	8.532.631.708	370.684.311.428	0,023
8	CPIN	2019	3.632.174.000.000	29.109.408.000.000	0,125
		2020	3.845.833.000.000	31.159.291.000.000	0,123
		2021	3.619.010.000.000	35.446.051.000.000	0,102
9	DLTA	2019	317.815.177.000	1.425.983.722.000	0,223
		2020	123.465.762.000	1.225.580.913.000	0,101
		2021	187.992.998.000	1.308.722.065.000	0,144
10	DSNG	2019	178.164.000.000	11.620.821.000.000	0,015
		2020	478.171.000.000	14.151.383.000.000	0,034
		2021	739.649.000.000	13.712.160.000.000	0,054
11	GOOD	2019	435.766.359.480	5.063.067.672.414	0,086
		2020	245.103.761.907	6.670.943.518.686	0,037
		2021	492.637.672.186	6.766.602.280.143	0,073
12	HOKI	2019	103.723.133.972	848.676.035.300	0,122
		2020	38.038.419.405	906.924.214.166	0,042
		2021	12.533.087.704	989.119.315.334	0,013

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
13	ICBP	2019	5.360.029.000.000	38.709.314.000.000	0,138
		2020	7.418.574.000.000	103.588.325.000.000	0,072
		2021	7.900.282.000.000	118.066.628.000.000	0,067
14	INDF	2019	5.902.729.000.000	96.198.559.000.000	0,061
		2020	8.752.066.000.000	163.136.516.000.000	0,054
		2021	11.203.585.000.000	179.356.193.000.000	0,062
15	JPFA	2019	1.883.857.000.000	26.650.895.000.000	0,071
		2020	1.002.376.000.000	25.951.760.000.000	0,039
		2021	2.130.896.000.000	28.589.656.000.000	0,075
16	KEJU	2019	98.047.666.143	666.313.386.673	0,147
		2020	121.000.016.429	674.806.910.037	0,179
		2021	144.700.268.968	767.727.284.113	0,188
17	LSIP	2019	252.630.000.000	10.225.322.000.000	0,025
		2020	695.490.000.000	10.922.788.000.000	0,064
		2021	990.445.000.000	11.851.182.000.000	0,084
18	MLBI	2019	1.206.059.000.000	2.896.950.000.000	0,416
		2020	285.617.000.000	2.907.425.000.000	0,098
		2021	665.850.000.000	2.922.017.000.000	0,228
19	MYOR	2019	2.039.404.206.764	19.037.918.806.473	0,107
		2020	2.098.168.514.645	19.777.500.514.550	0,106
		2021	1.211.052.647.953	19.917.653.265.528	0,061
20	ROTI	2019	236.518.557.420	4.682.083.844.951	0,051
		2020	168.610.282.478	4.452.166.671.985	0,038
		2021	281.340.682.456	4.191.284.422.677	0,067
21	SIPD	2019	79.776.000.000	2.470.793.000.000	0,032
		2020	14.339.000.000	2.618.554.000.000	0,005
		2021	15.065.000.000	2.794.113.000.000	0,005
22	SKBM	2019	957.169.058	1.820.383.352.811	0,001

No	Kode Emiten	Tahun	Laba Bersih	Total Aset	ROA
		2020	5.415.741.808	1.768.660.546.754	0,003
		2021	29.707.421.605	1.970.428.120.056	0,015
23	SKLT	2019	44.943.627.900	790.845.543.826	0,057
		2020	42.520.246.722	773.863.042.440	0,055
		2021	84.524.160.228	889.125.250.792	0,095
24	SMAR	2019	898.698.000.000	27.787.527.000.000	0,032
		2020	1.539.798.000.000	35.026.171.000.000	0,044
		2021	2.829.418.000.000	40.345.003.000.000	0,070
25	SSMS	2019	12.081.959.000	11.845.204.657.000	0,001
		2020	580.854.940.000	12.775.930.059.000	0,045
		2021	1.526.870.874.000	13.850.610.076.000	0,110
26	STTP	2019	482.590.522.840	2.881.563.083.954	0,167
		2020	628.628.879.549	3.448.995.059.882	0,182
		2021	617.573.766.863	3.919.243.683.748	0,158
27	TBLA	2019	661.034.000.000	17.363.003.000.000	0,038
		2020	680.730.000.000	19.431.293.000.000	0,035
		2021	791.916.000.000	21.084.017.000.000	0,038
28	TGKA	2019	428.418.484.105	2.995.872.438.975	0,143
		2020	478.561.152.411	3.361.956.197.960	0,142
		2021	481.109.483.989	3.403.961.007.490	0,141
29	ULTJ	2019	1.035.865.000.000	6.608.422.000.000	0,157
		2020	1.109.666.000.000	8.754.116.000.000	0,127
		2021	1.276.793.000.000	7.406.856.000.000	0,172

4. Variabel Manajemen Laba

No	Kode Emiten	Tahun	TAC _{it} /A _{it-1}	NDA _{it}	DAC _{it}
1	ADES	2019	-0,1117	-0,079	-0,033
		2020	-0,1154	-0,087	-0,028
		2021	-0,0444	-0,008	-0,037
2	BISI	2019	-0,0229	-0,030	0,007
		2020	-0,1492	-0,039	-0,110
		2021	-0,0932	0,010	-0,103
3	BUDI	2019	-0,0610	-0,040	-0,021
		2020	-0,0422	-0,114	0,072
		2021	-0,0480	-0,036	-0,012
4	CAMP	2019	-0,0813	-0,006	-0,075
		2020	-0,1500	-0,036	-0,114
		2021	-0,1044	-0,005	-0,099
5	CEKA	2019	-0,2033	-0,167	-0,036
		2020	0,0075	0,074	-0,067
		2021	0,1778	0,272	-0,094
6	CLEO	2019	-0,0951	-0,080	-0,015
		2020	-0,0756	-0,138	0,062
		2021	-0,0948	-0,083	-0,012
7	COCO	2019	0,1078	-0,020	0,128
		2020	0,1411	-0,081	0,222
		2021	0,1314	-0,004	0,135
8	CPIN	2019	0,0084	-0,182	0,190
		2020	-0,0343	-0,068	0,034
		2021	0,0480	0,014	0,034
9	DLTA	2019	0,0285	-0,028	0,057

No	Kode Emiten	Tahun	TAC _{it} /A _{it-1}	NDA _{it}	DAC _{it}
		2020	-0,0866	-0,046	-0,041
		2021	-0,1203	0,025	-0,146
10	DSNG	2019	-0,0348	-0,013	-0,022
		2020	-0,0530	-0,043	-0,010
		2021	-0,0223	-0,048	0,025
11	GOOD	2019	-0,0092	-0,067	0,057
		2020	-0,1242	-0,138	0,014
		2021	-0,0325	-0,025	-0,008
12	HOKI	2019	-0,0020	0,024	-0,026
		2020	-0,0473	-0,225	0,178
		2021	-0,0016	-0,158	0,157
13	ICBP	2019	-0,0593	-0,013	-0,046
		2020	-0,0496	-0,025	-0,024
		2021	-0,0009	0,006	-0,007
14	INDF	2019	-0,0771	-0,053	-0,024
		2020	-0,0531	-0,055	0,002
		2021	-0,0214	-0,011	-0,010
15	JPFA	2019	-0,0003	-0,033	0,032
		2020	-0,1162	-0,076	-0,040
		2021	0,0551	0,021	0,034
16	KEJU	2019	-0,1922	0,023	-0,215
		2020	-0,1373	-0,036	-0,102
		2021	0,0693	0,002	0,067
17	LSIP	2019	-0,0227	-0,062	0,039
		2020	-0,0628	-0,043	-0,020
		2021	-0,0813	-0,011	-0,070

No	Kode Emiten	Tahun	TAC_{it}/A_{it-1}	NDA_{it}	DAC_{it}
18	MLBI	2019	-0,0445	-0,088	0,044
		2020	-0,2026	-0,193	-0,010
		2021	-0,1727	-0,019	-0,154
19	MYOR	2019	-0,0719	-0,027	-0,045
		2020	-0,0850	-0,046	-0,039
		2021	0,0086	-0,002	0,010
20	ROTI	2019	-0,0554	-0,048	-0,007
		2020	-0,0679	-0,073	0,005
		2021	-0,0814	-0,076	-0,005
21	SIPD	2019	-0,0657	0,051	-0,117
		2020	0,0732	-0,019	0,093
		2021	0,0552	0,064	-0,009
22	SKBM	2019	0,0234	-0,029	0,052
		2020	-0,0079	0,122	-0,130
		2021	0,0417	0,062	-0,021
23	SKLT	2019	-0,0140	0,019	-0,033
		2020	-0,0726	-0,064	-0,008
		2021	-0,0559	-0,037	-0,019
24	SMAR	2019	-0,1094	-0,063	-0,046
		2020	0,0330	-0,040	0,073
		2021	0,0622	0,070	-0,008
25	SSMS	2019	0,0001	-0,040	0,040
		2020	-0,0004	-0,019	0,019
		2021	0,0323	0,000	0,032
26	STTP	2019	-0,0066	0,002	-0,009
		2020	-0,1033	-0,032	-0,071
		2021	-0,0020	-0,032	0,031

No	Kode Emiten	Tahun	TAC _{it} /A _{it} -1	NDA _{it}	DAC _{it}
27	TBLA	2019	-0,0278	-0,054	0,027
		2020	0,0370	- 0,033	0,070
		2021	-0,0381	0,022	-0,060
28	TGKA	2019	-0,1846	0,043	-0,228
		2020	-0,1079	-0,082	-0,026
		2021	0,1219	-0,063	0,185
29	ULTJ	2019	-0,0110	-0,005	-0,006
		2020	0,5663	-0,046	0,612
		2021	0,0288	-0,015	0,044

Lampiran 3 Hasil Olah Data Penelitian

1. Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	76	26,246	32,820	29,30480	1,498127
Leverage	76	0,122	2,300	0,84551	0,611687
Profitabilitas	76	0,001	0,223	0,08264	0,053214
Manajemen Laba	76	-0,146	0,128	-0,01264	0,054455
Valid N (listwise)	76				

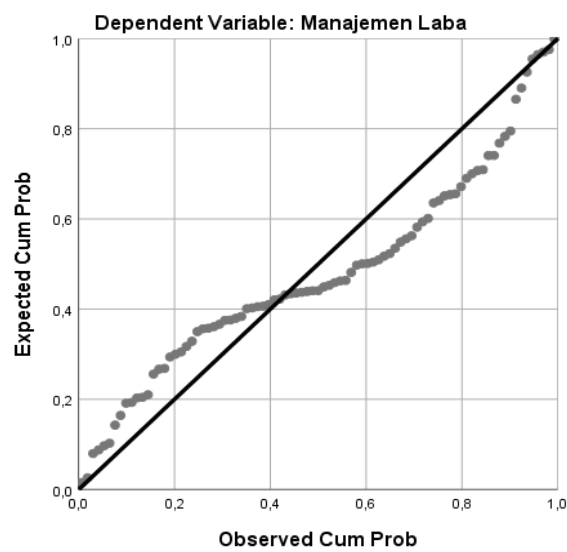
2. Hasil Uji Normalitas

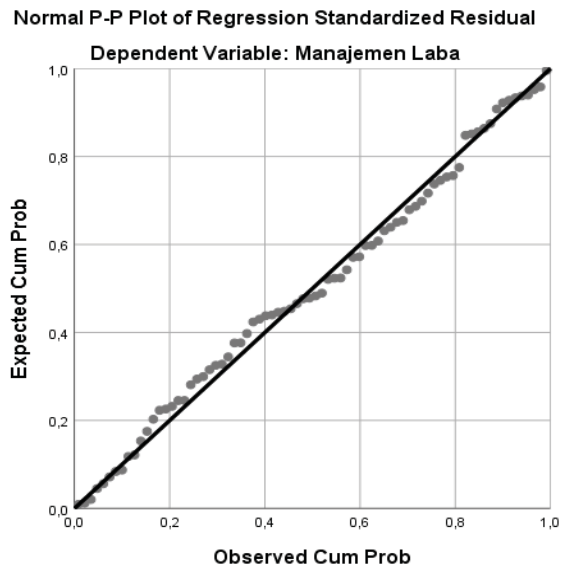
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		87
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,10292733
Most Extreme Differences	Absolute	,138
	Positive	,138

	Negative	-,106
Test Statistic		,138
Asymp. Sig. (2-tailed)		,000 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		76
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,05153642
Most Extreme Differences	Absolute	,054
	Positive	,041
	Negative	-,054
Test Statistic		,054
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.		

Normal P-P Plot of Regression Standardized Residual



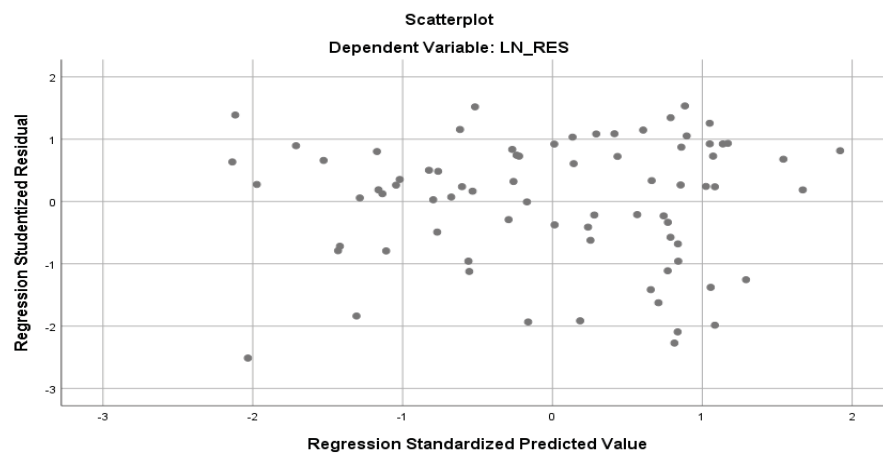


3. Hasil Uji Multikolinieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	Ukuran Perusahaan	,851	1,175
	Leverage	,549	1,820
	Profitabilitas	,605	1,654

a. Dependent Variable: Manajemen Laba

4. Hasil Uji Heteroskedastisitas



Hasil Uji Park

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,882	5,424		-,900	,371
	Ukuran Perusahaan	-,072	,187	-,049	-,386	,700
	Leverage	-,283	,570	-,079	-,496	,621
	Profitabilitas	-1,615	6,252	-,039	-,258	,797

a. Dependent Variable: LN_RES

5. Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,323 ^a	0,104	0,067	0,052599	1,944

a. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan, Leverage
b. Dependent Variable: Manajemen Laba

6. Analisis Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,110	,127		-,861	,392
	Ukuran Perusahaan	,002	,004	,060	,498	,620
	Leverage	,030	,013	,341	2,268	,026
	Profitabilitas	,086	,147	,084	,589	,558

a. Dependent Variable: Manajemen Laba

7. Hasil Uji Signifikan Parsial (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-0,110	0,127		-0,861	0,392
	Ukuran Perusahaan	0,002	0,004	0,060	0,498	0,620
	Leverage	0,030	0,013	0,341	2,268	0,026
	Profitabilitas	0,086	0,147	0,084	0,589	0,558
a. Dependent Variable: Manajemen Laba						

8. Hasil Uji Signifikan Simultan (Uji f)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,023	3	0,008	2,795	,046 ^b
	Residual	0,199	72	0,003		
	Total	0,222	75			
a. Dependent Variable: Manajemen Laba						
b. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan, Leverage						

9. Hasil Uji Koefisien Determinasi

Model Summary				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,323 ^a	,104	,067	,052599
a. Predictors: (Constant), Profitabilitas, Ukuran Perusahaan, Leverage				