

LAMPIRAN

A. LAMPIRAN SAMPEL PENELITIAN

1. SAMPEL PENELITIAN

NO	KODE	NAMA PERUSAHAAN	TAHUN		
1	ADES	PT Akasha Wira Inernational Tbk	2013	2014	2015
2	ALKA	PT Alaska Industrindo Tbk	2013	2014	2015
3	ALMI	PT Alumindo Light Metal Industry Tbk	2013	2014	2015
4	AMFG	PT Asahimas Flat Glass Tbk	2013	2014	2015
5	APLI	PT Asiaplast Industries Tbk	2013	2014	2015
6	ARNA	PT Asiaplast Industries Tbk	2013	2014	2015
7	ASII	PT Astra International Tbk	2013	2014	2015
8	AUTO	PT Astra Otoparts Tbk	2013	2014	2015
9	BRNA	PT Berlina Tbk	2013	2014	2015
10	BTON	PT Betonjaya Manunggal Tbk	2013	2014	2015
11	BUDI	PT Budi Starch & Sweetener Tbk.	2013	2014	2015
12	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2013	2014	2015
13	CPIN	PT Charoen Pokhpand Indonesia Tbk	2013	2014	2015
14	DLTA	PT Delta Djakarta Tbk	2013	2014	2015
15	DPNS	PT Duta Pertiwi Nusantara Tbk	2013	2014	2015
16	DVLA	PT Darya Varia Laboratoria Tbk	2013	2014	2015
17	EKAD	PT Ekadharna International Tbk	2013	2014	2015
18	FASW	PT Fajar Surya Wisesa Tbk	2013	2014	2015
19	GDST	PTGunawan Dianjaya Steel Tbk	2013	2014	2015
20	GGRM	PT Gudang Garam Tbk	2013	2014	2015
21	GJTL	PT Gajah Tunggal Tbk	2013	2014	2015
22	HDTX	PT Panasia Indo Resources Tbk	2013	2014	2015
23	HMSP	PT HM SampoernaTbk	2013	2014	2015
24	ICBP	PT Indofood CBP Sukses Makmur Tbk	2013	2014	2015
25	IGAR	PT Champion Pacific Indonesia Tbk	2013	2014	2015
26	IKAI	PT Inti Keramik Alam Asri Industri Tbk	2013	2014	2015
27	IMAS	PT Indomobil Sukses Internasional Tbk	2013	2014	2015
28	INAF	PT IndofarmaTbk	2013	2014	2015
29	INAI	PT Indal Aluminium Industry Tbk	2013	2014	2015
30	INCI	PT Intanwijaya Internasional Tbk	2013	2014	2015
31	INDF	PT Indofood Sukses Makmur Tbk	2013	2014	2015

32	INDS	PT Indospring Tbk	2013	2014	2015
33	INTP	PT Indocement Tunggul Prakarsa Tbk	2013	2014	2015
34	JECC	PT Jembo Cable Company Tbk	2013	2014	2015
35	JKSW	PT Jakarta Kyoei Steel Work LTD Tbk	2013	2014	2015
36	JPFA	PT JAPFA Comfeed Indonesia Tbk	2013	2014	2015
37	JPRS	PT Jaya Pari Steel Tbk	2013	2014	2015
38	KAEF	PT Kimia Farma (Persero) Tbk	2013	2014	2015
39	KBLI	PT KMI Wire and Cable Tbk	2013	2014	2015
40	KBLM	PT Kabelindo Murni Tbk	2013	2014	2015
41	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk	2013	2014	2015
42	KIAS	PT Keramika Indonesia Assosiasi Tbk	2013	2014	2015
43	KICI	PT Kedaung Indah Can Tbk	2013	2014	2015
44	KLBF	PT Kalbe Farma Tbk	2013	2014	2015
45	LION	PT Lion Metal Works Tbk	2013	2014	2015
46	LMPI	PT Langgeng Makmur Industri Tbk	2013	2014	2015
47	LMSH	PT Lionmesh Prima Tbk	2013	2014	2015
48	MAIN	PT Malindo Feedmill Tbk	2013	2014	2015
49	MERK	PT Merck Tbk	2013	2014	2015
50	MLBI	PT Multi Bintang Indonesia Tbk	2013	2014	2015
51	MLIA	PT Mulia Industrindo Tbk	2013	2014	2015
52	MRAT	PT Mustika Ratu Tbk	2013	2014	2015
53	MYOR	PT Mayora Indah Tbk	2013	2014	2015
54	MYTX	PT Apac Citra Centertex Tbk	2013	2014	2015
55	NIPS	PT Nipress Tbk	2013	2014	2015
56	PICO	PT Pelangi Indah Canindo Tbk	2013	2014	2015
57	PRAS	PT Prima Alloy Steel Universal Tbk	2013	2014	2015
58	PSDN	PT Prashida Aneka Niaga Tbk	2013	2014	2015
59	PYFA	PT Pyridam Farma Tbk	2013	2014	2015
60	RICY	PT Ricky Putra Globalindo Tbk	2013	2014	2015
61	RMBA	PT Bentoel International Investama Tbk	2013	2014	2015
62	ROTI	PT Nippon Indosari Corporindo Tbk	2013	2014	2015
63	SCCO	PT Supreme Cable Manufacturing Corporation Tbk	2013	2014	2015
64	SCPI	PT Merck Sharp Dohme Pharma Tbk	2013	2014	2015

65	SIDO	PT Sido Muncul Tbk	2013	2014	2015
66	SIPD	PT Searad Produce Tbk	2013	2014	2015
67	SKLT	PT Sekar Laut Tbk	2013	2014	2015
68	SMCB	PT Holcim Indonesia Tbk	2013	2014	2015
69	SMGR	PT Semen Indonesia (Persero) Tbk	2013	2014	2015
70	SMSM	PT Selamat Sempurna Tbk	2013	2014	2015
71	SPMA	PT Suparma Tbk	2013	2014	2015
72	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	2013	2014	2015
73	SRSN	PT Indo Acidatama Tbk	2013	2014	2015
74	SSTM	PT Sunson Textile Manufacturer Tbk	2013	2014	2015
75	STTP	PT Siantar Top Tbk	2013	2014	2015
76	TCID	PT Mandom Indonesia Tbk	2013	2014	2015
77	TIRT	PT Tirta Mahakam Resources Tbk	2013	2014	2015
78	TOTO	PT Surya Toto Indonesia Tbk	2013	2014	2015
79	TRST	PT TriasSentosa Tbk	2013	2014	2015
80	TSPC	PT Tempo Scan Pacific Tbk	2013	2014	2015
81	ULTJ	PT Ultra Jaya Milk Industry Tbk	2013	2014	2015
82	UNIT	PT Nusantara Inti Corpora Tbk	2013	2014	2015
83	UNVR	PT Unilever Indonesia Tbk	2013	2014	2015
84	VOKS	PT Voksel Electric Tbk	2013	2014	2015
85	YPAS	PT YanaprimaHastapersada Tbk	2013	2014	2015

2. LAMPIRAN DATA VARIABEL

DATA SEBELUM TERKENA OUTLIER

1. Data Hasil Pengukuran Kepemilikan Manajerial

NO	KODE	TAHUN		
		2013	2014	2015
1	ADES	0	0	0
2	ALKA	0	0	0
3	ALMI	0.016	0.0161	0.0162
4	AMFG	0.0001	0.0001	0.0001
5	APLI	0	0	0
6	ARNA	0	0	0
7	ASII	0.0004	0.0003	0.0003
8	AUTO	0.0006	0.0002	0
9	BRNA	0.3449	0.1435	0.1967
10	BTON	0.0959	0.0959	0.0959
11	BUDI	0	0	0
12	CEKA	0.0076	0.0076	0
13	CPIN	0	0	0
14	DLTA	0	0	0
15	DPNS	0	0	0
16	DVLA	0	0	0
17	EKAD	0	0	0
18	FASW	0	0	0
19	GDST	0	0.0001	0.0001
20	GGRM	0	0	0
21	GJTL	0.0010	0.0010	0.0010
22	HDTX	0	0	0
23	HMSP	0	0	0
24	ICBP	0	0	0
25	IGAR	0	0	0
26	IKAI	0	0	0
27	IMAS	0	0	0
28	INAF	0	0	0
29	INAI	0	0	0
30	INCI	0.0838	0	0
31	INDF	0	0	0
32	INDS	0.0044	0.0044	0.0044
33	INTP	0	0	0
34	JECC	0	0	0

35	JKSW	0	0	0
36	JPFA	0	0	0
37	JPRS	0.1554	0.1554	0.1554
38	KAEF	0	0	0
39	KBLI	0	0	0
40	KBLM	0	0	0
41	KBRI	0	0	0
42	KIAS	0	0	0
43	KICI	0.0023	0.0023	0.0023
44	KLBF	0	0	0
45	LION	0.0025	0.0025	0.0025
46	LMPI	5.5614	0	5.5614
47	LMSH	0.2565	0.5074	2.5589
48	MAIN	0	0	0
49	MERK	0	0	0
50	MLBI	0	0	0
51	MLIA	0.0006	0.0006	0.0006
52	MRAT	0	0	0
53	MYOR	0	0	0
54	MYTX	0	0	0
55	NIPS	0	0	0
56	PICO	0	0	0
57	PRAS	0	0	0
58	PSDN	0	0	0
59	PYFA	0	0	0
60	RICY	0	0	0
61	RMBA	0	0	0
62	ROTI	0	0	0
63	SCCO	0	0	0
64	SCPI	0	0	0
65	SIDO	0	0	0
66	SIPD	0	0	0
67	SKLT	0.0013	0.0013	0.0013
68	SMCB	0	0	0
69	SMGR	0	0	0
70	SMSM	0	0	0
71	SPMA	0	0	0
72	SQBB	0	0	0
73	SRSN	0.0943	0.1160	0.1160
74	SSTM	0	0	0
75	STTP	0	0	0
76	TCID	0	0	0

77	TIRT	0	0	0
78	TOTO	0	0	0
79	TRST	0	0	0
80	TSPC	0	0	0
81	ULTJ	0	0	0
82	UNIT	0	0	0
83	UNVR	0	0	0
84	VOKS	0	0	0
85	YPAS	0.0036	0.0036	0.0036

2. Data Hasil Pengukuran Kualitas Audit

NO	KODE	TAHUN		
		2013	2014	2015
1	ADES	0.00	0.00	0.00
2	ALKA	0.00	0.00	0.00
3	ALMI	0.00	0.00	0.00
4	AMFG	1.00	1.00	0.00
5	APLI	1.00	1.00	1.00
6	ARNA	1.00	1.00	1.00
7	ASII	0.00	0.00	0.00
8	AUTO	1.00	0.00	0.00
9	BRNA	0.00	0.00	0.00
10	BTON	0.00	0.00	0.00
11	BUDI	0.00	0.00	0.00
12	CEKA	1.00	1.00	1.00
13	CPIN	1.00	1.00	1.00
14	DLTA	1.00	1.00	1.00
15	DPNS	0.00	0.00	0.00
16	DVLA	1.00	0.00	1.00
17	EKAD	0.00	0.00	0.00
18	FASW	1.00	1.00	1.00
19	GDST	0.00	0.00	0.00
20	GGRM	1.00	1.00	1.00
21	GJTL	1.00	1.00	1.00
22	HDTX	0.00	0.00	0.00
23	HMSP	1.00	1.00	1.00
24	ICBP	1.00	1.00	1.00
25	IGAR	0.00	0.00	0.00
26	IKAI	0.00	0.00	0.00
27	IMAS	1.00	1.00	1.00
28	INAF	0.00	0.00	0.00
29	INAI	0.00	0.00	0.00
30	INCI	0.00	0.00	0.00
31	INDF	1.00	1.00	1.00
32	INDS	0.00	0.00	0.00
33	INTP	1.00	1.00	1.00
34	JECC	0.00	0.00	0.00
35	JKSW	0.00	0.00	0.00
36	JPFA	0.00	0.00	0.00
37	JPRS	0.00	0.00	0.00

38	KAEF	0.00	0.00	0.00
39	KBLI	1.00	1.00	1.00
40	KBLM	0.00	0.00	0.00
41	KBRI	0.00	0.00	0.00
42	KIAS	0.00	0.00	0.00
43	KICI	0.00	0.00	0.00
44	KLBF	1.00	1.00	1.00
45	LION	0.00	0.00	0.00
46	LMPI	0.00	0.00	0.00
47	LMSH	0.00	0.00	0.00
48	MAIN	0.00	0.00	0.00
49	MERK	1.00	1.00	1.00
50	MLBI	1.00	1.00	1.00
51	MLIA	1.00	1.00	1.00
52	MRAT	0.00	0.00	0.00
53	MYOR	0.00	0.00	0.00
54	MYTX	0.00	0.00	0.00
55	NIPS	0.00	0.00	0.00
56	PICO	0.00	0.00	0.00
57	PRAS	0.00	0.00	0.00
58	PSDN	1.00	1.00	1.00
59	PYFA	0.00	0.00	0.00
60	RICY	0.00	0.00	0.00
61	RMBA	1.00	1.00	1.00
62	ROTI	1.00	1.00	1.00
63	SCCO	0.00	0.00	0.00
64	SCPI	1.00	1.00	1.00
65	SIDO	0.00	0.00	0.00
66	SIPD	0.00	0.00	0.00
67	SKLT	0.00	0.00	0.00
68	SMCB	1.00	1.00	1.00
69	SMGR	1.00	1.00	1.00
70	SMSM	1.00	1.00	1.00
71	SPMA	0.00	0.00	0.00
72	SQBB	1.00	1.00	1.00
73	SRSN	0.00	0.00	0.00
74	SSTM	0.00	0.00	0.00
75	STTP	0.00	0.00	0.00
76	TCID	1.00	1.00	1.00
77	TIRT	0.00	0.00	0.00
78	TOTO	1.00	1.00	1.00
79	TRST	1.00	1.00	1.00

80	TSPC	0.00	0.00	0.00
81	ULTJ	0.00	0.00	0.00
82	UNIT	0.00	0.00	0.00
83	UNVR	1.00	1.00	1.00
84	VOKS	0.00	0.00	0.00
85	YPAS	0.00	0.00	0.00

3. Data Hasil Pengukuran *Leverage*

NO	KODE	TAHUN		
		2013	2014	2015
1	ADES	0.40	0.42	0.50
2	ALKA	0.75	0.74	0.57
3	ALMI	0.76	0.80	0.74
4	AMFG	0.22	0.19	0.21
5	APLI	0.28	0.18	0.28
6	ARNA	0.32	0.28	0.37
7	ASII	0.50	0.49	0.48
8	AUTO	0.24	0.30	0.29
9	BRNA	0.73	0.73	0.55
10	BTON	0.21	0.16	0.19
11	BUDI	0.63	0.63	0.66
12	CEKA	0.51	0.58	0.57
13	CPIN	0.37	0.48	0.49
14	DLTA	0.04	0.23	0.18
15	DPNS	0.13	0.12	0.12
16	DVLA	1.00	0.22	0.29
17	EKAD	0.31	0.34	0.25
18	FASW	0.73	0.71	0.65
19	GDST	0.26	0.36	0.32
20	GGRM	0.42	0.43	0.40
21	GJTL	0.55	0.63	0.79
22	HDTX	0.70	0.85	0.71
23	HMSP	0.48	0.52	0.16
24	ICBP	0.38	0.40	0.38
25	IGAR	0.28	0.25	0.19
26	IKAI	0.57	0.65	0.82
27	IMAS	0.70	0.71	0.73
28	INAF	0.54	0.53	0.61
29	INAI	1.00	0.84	0.82
30	INCI	0.07	0.07	0.09
31	INDF	0.51	0.52	0.53
32	INDS	0.20	0.20	0.25
33	INTP	0.14	0.14	0.14
34	JECC	0.88	0.84	0.73
35	JKSW	2.55	2.38	2.66
36	JPFA	0.65	0.66	0.64
37	JPRS	0.04	0.04	0.08

38	KAEF	0.34	0.39	0.42
39	KBLI	0.34	0.30	0.34
40	KBLM	0.59	0.55	0.55
41	KBRI	0.12	0.48	0.64
42	KIAS	0.10	0.10	0.15
43	KICI	0.25	0.19	0.30
44	KLBF	0.25	0.21	0.20
45	LION	0.17	0.26	0.29
46	LMPI	0.52	0.51	0.49
47	LMSH	0.22	0.17	0.16
48	MAIN	0.61	0.69	0.61
49	MERK	0.27	0.23	0.26
50	MLBI	0.45	0.75	0.64
51	MLIA	0.83	0.82	0.84
52	MRAT	0.14	0.29	0.24
53	MYOR	0.59	0.60	0.54
54	MYTX	1.05	1.13	1.29
55	NIPS	0.70	0.52	0.61
56	PICO	0.65	0.63	0.59
57	PRAS	0.49	0.47	0.53
58	PSDN	0.39	0.39	0.48
59	PYFA	0.46	0.44	0.37
60	RICY	0.57	0.66	0.67
61	RMBA	0.90	1.14	1.25
62	ROTI	0.57	0.55	0.56
63	SCCO	0.60	0.51	0.48
64	SCPI	0.99	1.03	0.93
65	SIDO	0.11	0.07	0.07
66	SIPD	0.59	0.54	0.67
67	SKLT	0.54	0.54	0.60
68	SMCB	0.41	0.49	0.51
69	SMGR	0.29	0.27	0.28
70	SMSM	0.41	0.34	0.35
71	SPMA	0.57	0.62	0.64
72	SQBB	0.18	0.20	0.24
73	SRSN	0.38	0.29	0.41
74	SSTM	0.66	0.67	0.66
75	STTP	0.53	0.52	0.47
76	TCID	0.19	0.31	0.18
77	TIRT	0.92	0.88	0.88
78	TOTO	0.41	0.39	0.39
79	TRST	0.48	0.46	0.42

80	TSPC	0.29	0.26	0.31
81	ULTJ	0.28	0.22	0.21
82	UNIT	0.47	0.45	0.47
83	UNVR	0.68	0.68	0.69
84	VOKS	0.69	0.67	0.67
85	YPAS	0.72	0.49	0.46

4. Data Hasil Pengukuran Ukuran Perusahaan

NO	KODE	TAHUN		
		2013	2014	2015
1	ADES	26.81246	26.94384	27.20519
2	ALKA	26.21184	26.22403	25.69743
3	ALMI	28.64338	28.79805	28.41448
4	AMFG	28.89498	28.9967	29.0827
5	APLI	26.43896	26.3332	26.45538
6	ARNA	27.75787	27.86148	27.98924
7	ASII	32.99697	33.09498	33.13405
8	AUTO	30.16612	30.29692	30.29401
9	BRNA	27.74892	27.91927	28.23029
10	BTON	25.89452	25.88323	25.93339
11	BUDI	28.49933	28.53806	28.81457
12	CEKA	27.69833	27.88112	28.02699
13	CPIN	30.38609	30.66897	30.83721
14	DLTA	27.48835	27.62294	27.66863
15	DPNS	26.2699	26.31752	26.33816
16	DVLA	33.11705	27.8431	27.9504
17	EKAD	26.56275	26.74271	26.68862
18	FASW	29.37009	29.35039	29.57602
19	GDST	27.80623	27.93454	27.79986
20	GGRM	31.55833	31.6955	31.78215
21	GJTL	30.49376	30.40629	30.36219
22	HDTX	28.49759	29.07126	29.21583
23	HMSP	30.94173	30.97673	31.26889
24	ICBP	30.6882	30.8463	30.91045
25	IGAR	26.47503	26.5809	26.67374
26	IKAI	26.90133	26.9743	26.68952
27	IMAS	30.73628	30.7868	30.84432
28	INAF	27.88915	27.85284	28.05871
29	INAI	27.36429	27.52264	27.91639
30	INCI	25.63696	25.72043	25.85639
31	INDF	31.98892	32.08466	32.15098
32	INDS	28.41789	28.45637	28.56865
33	INTP	30.9122	30.99434	30.95023
34	JECC	27.84599	27.69162	27.93738
35	JKSW	26.29308	26.43684	26.30405
36	JPFA	30.33356	30.38662	30.47357
37	JPRS	26.65429	26.63938	26.6184

38	KAEF	28.53602	28.71897	28.80543
39	KBLI	27.92147	27.92171	28.07044
40	KBLM	27.20683	27.19669	27.20696
41	KBRI	27.39371	27.89286	28.00667
42	KIAS	28.4512	28.48652	28.38451
43	KICI	25.31125	25.29535	25.61985
44	KLBF	30.05716	30.15073	30.24816
45	LION	26.93501	27.12037	27.18369
46	LMPI	27.43524	27.41893	27.39921
47	LMSH	25.67696	25.66431	25.61948
48	MAIN	28.426	28.89266	29.00779
49	MERK	27.26997	27.29778	27.1873
50	MLBI	28.20884	28.43349	28.37336
51	MLIA	29.6037	29.6072	29.59474
52	MRAT	26.80909	26.93544	26.93204
53	MYOR	29.90416	29.9623	30.0596
54	MYTX	28.3708	28.34461	28.29594
55	NIPS	27.40589	27.81904	28.0678
56	PICO	27.15524	27.16362	27.1298
57	PRAS	27.4024	27.8832	28.05743
58	PSDN	27.24805	27.15448	27.15363
59	PYFA	25.88873	25.87503	25.79814
60	RICY	27.49087	27.78867	27.81184
61	RMBA	29.8537	29.95835	30.17005
62	ROTI	28.23133	28.39318	28.62661
63	SCCO	28.19749	28.13543	28.20378
64	SCPI	27.33853	27.90662	28.04363
65	SIDO	28.71334	28.66825	28.6229
66	SIPD	28.78023	28.66097	28.44051
67	SKLT	26.43366	26.52712	26.6558
68	SMCB	30.33205	30.47566	30.48297
69	SMGR	31.0583	31.16659	31.27263
70	SMSM	28.1623	28.19029	28.42858
71	SPMA	28.20036	28.36912	28.41285
72	SQBB	26.76635	26.85308	26.86321
73	SRSN	26.76538	26.86174	27.07602
74	SSTM	27.41021	27.3744	27.30513
75	STTP	28.01632	28.16177	28.28312
76	TCID	28.01353	28.24795	28.3644
77	TIRT	27.30692	27.29375	27.36074
78	TOTO	28.18845	28.33772	28.52283
79	TRST	28.81303	28.81314	28.84218

80	TSPC	29.31889	29.35249	29.46914
81	ULTJ	28.66478	28.70161	28.89515
82	UNIT	26.85258	26.81169	26.85566
83	UNVR	30.2224	30.28993	30.38659
84	VOKS	28.30184	28.07179	28.06036
85	YPAS	27.14306	26.49313	26.35516

5. Data Hasil Pengukuran Manajemen Laba

NO	KODE	TAHUN		
		2013	2014	2015
1	ADES	0.111798128	-0.087960269	0.130361295
2	ALKA	-0.160483491	0.046943923	0.187054181
3	ALMI	0.499904868	0.38432398	0.257095473
4	AMFG	0.026235516	0.050825633	0.095429542
5	APLI	-0.055273842	0.075257788	0.061675248
6	ARNA	0.093847499	0.151342639	0.153046916
7	ASII	0.046506024	0.073585325	0.003027836
8	AUTO	0.103082739	0.098862922	0.019108323
9	BRNA	0.021917941	-0.008862687	-0.019596616
10	BTON	0.122607546	0.011263293	0.070423239
11	BUDI	0.037450509	0.126556942	0.13504807
12	CEKA	-0.056905157	0.097305268	0.004124224
13	CPIN	0.117233217	0.188550005	0.116373777
14	DLTA	-0.126601935	0.170222288	0.027412903
15	DPNS	0.388622764	0.042646632	0.033014305
16	DVLA	0.064121927	0.000134154	-0.054885633
17	EKAD	0.233581711	0.261794585	0.018026969
18	FASW	0.049931373	-0.088618536	0.13207564
19	GDST	-0.022793234	-0.052532444	0.12936608
20	GGRM	0.108292587	0.135340512	0.121122796
21	GJTL	0.020144577	0.098250148	0.054796775
22	HDTX	-0.312081601	0.317082475	0.10735239
23	HMSP	0.002811062	-0.012028676	0.365458418
24	ICBP	0.051998144	-0.025742679	0.029065407
25	IGAR	0.017785183	0.097503648	-0.027353768
26	IKAI	0.148856839	0.127188138	-0.050248009
27	IMAS	0.217669112	0.020012268	0.016742749
28	INAF	0.127131734	-0.053120267	-0.048701356
29	INAI	-0.090647176	-0.031331169	0.006450635
30	INCI	0.042157696	0.194570869	-0.001627372
31	INDF	0.015384949	-0.003388767	0.058483395
32	INDS	0.067504799	0.148159487	0.106395582
33	INTP	0.057232892	0.092876197	0.263739116
34	JECC	-0.087643174	0.002692192	0.044414761
35	JKSW	-0.002522912	-0.030200492	-0.099386891
36	JPFA	0.113299119	-0.008332477	0.033496695
37	JPRS	-0.11103569	0.268450939	-0.075515368

38	KAEF	0.005674117	0.030139547	0.065569171
39	KBLI	0.145730017	0.009655234	0.12390501
40	KBLM	0.122169043	0.138729671	0.065989255
41	KBRI	0.282179407	0.369524715	0.144839942
42	KIAS	0.075002955	0.152627456	0.088369758
43	KICI	0.063162597	0.051741159	0.031587822
44	KLBF	0.15358049	0.036647386	0.032105182
45	LION	0.05864156	0.014273256	0.019752144
46	LMPI	-0.149591938	0.112531967	0.086509541
47	LMSH	-0.155083347	0.034462128	0.039000922
48	MAIN	0.160954736	0.235706345	0.092790224
49	MERK	0.137797924	-0.055639549	-0.006709376
50	MLBI	0.098539065	0.070171186	-0.058727739
51	MLIA	0.006293339	0.115194529	0.091613215
52	MRAT	0.032799358	0.115936803	0.06619075
53	MYOR	0.109919926	0.238721153	0.030174001
54	MYTX	0.110157088	0.061568649	0.039173874
55	NIPS	0.071653699	0.032305192	-0.167796865
56	PICO	0.081760324	0.047187862	-0.01876593
57	PRAS	0.176964331	0.179483982	0.141949951
58	PSDN	0.005938104	0.078489066	0.072202285
59	PYFA	0.232105129	0.107839888	0.030357675
60	RICY	0.257382573	-0.08691648	-0.032996045
61	RMBA	0.048022674	-0.055526983	0.18001318
62	ROTI	0.057616536	0.083004273	0.039118977
63	SCCO	0.084072773	0.085433004	0.021661509
64	SCPI	0.055728037	0.356716582	105.6645306
65	SIDO	0.24629963	0.08830333	0.073089415
66	SIPD	0.091496204	0.122982623	-0.126076073
67	SKLT	0.039285638	0.094106701	0.115019645
68	SMCB	0.115921453	0.143571672	0.161423272
69	SMGR	0.128111624	0.124521357	0.081601722
70	SMSM	0.005860698	0.029972067	0.037997236
71	SPMA	0.163022635	0.170056641	0.083788259
72	SQBB	0.025490379	0.042713404	0.064231122
73	SRSN	0.014115175	0.059211725	0.086122001
74	SSTM	-0.013531796	0.040326439	0.04838594
75	STTP	0.146892199	0.048816884	0.105498501
76	TCID	0.0281469	0.153728623	0.345446099
77	TIRT	-0.103257307	-0.025458892	0.029798754
78	TOTO	0.018162322	0.075352114	0.103754149
79	TRST	0.152842936	0.054573147	0.107267131

80	TSPC	0.090472283	0.062863065	0.006499513
81	ULTJ	0.112835352	0.115346763	0.020643219
82	UNIT	0.206026104	0.107297431	0.217300146
83	UNVR	0.01908879	0.04973387	0.084637118
84	VOKS	-0.115768586	0.338981244	0.058554707
85	YPAS	0.137340322	-0.037273956	0.037342917

3. LAMPIRAN HASIL UJI KUALITAS DATA

1. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
MANAJEMEN LABA	192	-.1266	.2822	.067728	.0639872
KEPEMILIKAN	192	.0000	2.5589	.023291	.1905528
MANAJERIAL	192	.0000	1.0000	.395833	.4903075
KUALITAS AUDIT	192	.0400	2.6600	.491146	.3523173
LEVERAGE	192	25.2954	33.1171	28.31019	1.6427979
UKURAN PERUSAHAAN	192			0	
Valid N (listwise)	192				

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		192
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06071864
Most Extreme Differences	Absolute	.055
	Positive	.043
	Negative	-.055
Test Statistic		.055
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.

3. Uji Multikolonieritas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.114	.085		-1.333	.184		
	KEPEMILIKAN MANAJERIAL	-.024	.024	-.072	-1.025	.307	.963	1.038
	KUALITAS AUDIT	-.023	.010	-.179	-2.277	.024	.783	1.277
	LEVERAGE	-.047	.013	-.259	-3.695	.000	.982	1.019
	UKURAN PERUSAHAAN	.008	.003	.194	2.465	.015	.774	1.292

a. Dependent Variable: MANAJEMEN LABA

4. Uji Heterokedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.106	.054		1.953	.052
KEPEMILIKAN MANAJERIAL	-.011	.015	-.055	-.740	.460
KUALITAS AUDIT	-.003	.006	-.035	-.427	.670
LEVERAGE	-.006	.008	-.052	-.713	.477
UKURAN PERUSAHAAN	-.002	.002	-.082	-.996	.320

a. Dependent Variable: ABS_RES

5. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.316 ^a	.100	.080	.0613646	1.827

a. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT

b. Dependent Variable: MANAJEMEN LABA

4. LAMPIRAN UJI HIPOTESIS

1. Koefisien Determinasi (*Adjusted R²*)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.316 ^a	.100	.080	.0613646

a. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT

2. Uji F (Simultan)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.078	4	.019	5.169	.001 ^b
	Residual	.704	187	.004		
	Total	.782	191			

a. Dependent Variable: MANAJEMEN LABA

b. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, KEPEMILIKAN MANAJERIAL, KUALITAS AUDIT

3. Uji t (Parsial)

Coefficients ^a					
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.114	.085		-1.333	.184
KEPEMILIKAN MANAJERIAL	-.024	.024	-.072	-1.025	.307
KUALITAS AUDIT	-.023	.010	-.179	-2.277	.024
LEVERAGE	-.047	.013	-.259	-3.695	.000
UKURAN PERUSAHAAN	.008	.003	.194	2.465	.015

a. Dependent Variable: MANAJEMEN LABA