

# LAMPIRAN

**LAMPIRAN 1**  
**DAFTAR NAMA PERUSAHAAN MANUFAKTUR**

No.	Kode Bank	Nama Bank
1	AMFG	PT ASAHIMAS FLAT GLASS
2	BTON	PT BETONJAYA MANUNGGAL
3	DPNS	PT DUTA PERTIWI NUSANTARA
4	INAI	PT INDAL ALUMINIUM INDUSTRY
5	INCI	PT INTANWIJAYA INTERNASIONAL
6	INDR	PT INDO-RAMA SYNTHETICS
7	KBLM	PT KABELINDO MURNI
8	KLBF	PT KALBE FARMA
9	LION	PT LION METAL WORKS
10	SIMP	PT SALIM IVOMAS PRATAMA
11	SKBM	PT SEKAR BUMI
12	SKLT	PT SEKAR LAUT
13	SMSM	PT SELAMAT SEMPURNA
14	TCID	PT MANDOM INDONESIA
15	TRST	PT TRIAS SENTOSA
16	ULTJ	PT ULTRAJAYA MILK INDUSTRY&TRADING COMPANY

## LAMPIRAN 2

### Hasil Sampel 2012 (Variabel Manajemen Laba)

Kode Emiten	2012
AMFG	0.065789236
BTON	0.177413027
DPNS	0.195986975
INAI	0.225314078
INCI	0.05436508
INDR	0.073644532
KBLM	-0.034864198
KBLF	0.142602442
LION	0.068540266
SIMP	-0.000693688
SKBM	0.185456254
SKLT	-0.021400837
SMSM	0.031254033
TCID	0.018842494
TRST	0.120500505
ULTJ	0.059820538

## LAMPIRAN 3

**Hasil Sampel 2012 (Variabel *Leverage*)**

Kode Emiten	2012
AMFG	0.21
BTON	0.22
DPNS	0.16
INAI	0.79
INCI	0.12
INDR	0.57
KBLM	0.63
KBLF	0.22
LION	0.14
SIMP	0.39
SKBM	0.56
SKLT	0.48
SMSM	0.43
TCID	0.13
TRST	0.38
ULTJ	0.31

#### LAMPIRAN 4

##### Hasil Sampel 2012 (Variabel *Free Cash Flow*)

Kode Emiten	2012
AMFG	85.99
BTON	20.44
DPNS	4.78
INAI	78.39
INCI	-16.20
INDR	-18.29
KBLM	-94.82
KBLF	592.87
LION	60.11
SIMP	1,168.39
SKBM	-86.61
SKLT	1.42
SMSM	249.62
TCID	166.19
TRST	-25.91
ULTJ	457.03

## LAMPIRAN 5

### Hasil Sampel 2012 (Variabel *Earning Power*)

Kode emiten	2012
AMFG	25.20
BTON	15.97
DPNS	14.05
INAI	3.97
INCI	7.00
INDR	0.10
KBLM	2.30
KBLF	12.72
LION	25.57
SIMP	17.70
SKBM	1.70
SKLT	2.00
SMSM	10.00
TCID	8.10
TRST	5.00
ULTJ	15.28

**LAMPIRAN 6****Hasil Sampel 2012 (Variabel *Good Corporate Governance*)**

<b>Kode Emiten</b>	<b>Komite Audit</b>			<b>Kualitas Audit</b>	<b>Kepemilikan Manajeial</b>	<b>Proporsi Dewan Komisaris Independen</b>		
	<b>Anggota Luar</b>	<b>Total</b>				<b>Komisaris Independen</b>	<b>Dewan Komisaris</b>	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.91	1	2	0.50
DPNS	2	3	66.67	0	0.72	1	3	0.33
INAI	2	3	66.67	0	0.66	2	5	0.40
INCI	2	3	66.67	0	0.46	1	3	0.33
INDR	2	3	66.67	1	0.59	2	5	0.40
KBLM	2	3	66.67	0	0.95	1	3	0.33
KBLF	2	3	66.67	1	0.52	2	6	0.33
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.78	1	3	0.33
SKBM	2	3	66.67	0	0.82	1	3	0.33
SKLT	2	3	66.67	1	0.96	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	5	0.40
TCID	2	3	66.67	1	0.77	1	3	0.33
TRST	2	3	66.67	0	0.61	1	3	0.33
ULTJ	2	3	66.67	1	0.65	1	3	0.33

## LAMPIRAN 7

### Hasil Sampel 2013 (Variabel Manajemen Laba)

Kode Emiten	2013
AMFG	0.074837158
BTON	0.213597256
DPNS	0.402585293
INAI	0.003950371
INCI	0.024530494
INDR	0.065416085
KBLM	-0.083009989
KBLF	0.226346191
LION	0.089887834
SIMP	0.001842047
SKBM	0.264900824
SKLT	0.109858064
SMSM	0.115197903
TCID	0.071571246
TRST	0.125684315
ULTJ	0.183998879



## LAMPIRAN 8

### Hasil Sampel 2013 (Variabel *Leverage*)

Kode Emiten	2013
AMFG	0.22
BTON	0.21
DPNS	0.13
INAI	0.84
INCI	0.07
INDR	0.59
KBLM	0.59
KBLF	0.25
LION	0.17
SIMP	0.43
SKBM	0.60
SKLT	0.54
SMSM	0.41
TCID	0.19
TRST	0.48
ULTJ	0.28

## LAMPIRAN 9

### Hasil Sampel 2013 (Variabel *Free Cash Flow*)

Kode Emiten	2013
AMFG	214.84
BTON	10.06
DPNS	-4.22
INAI	66.15
INCI	-9.51
INDR	-17.87
KBLM	-125.43
KBLF	-66.77
LION	18.04
SIMP	253.10
SKBM	-21.76
SKLT	-5.46
SMSM	352.72
TCID	-61.16
TRST	-43.73
ULTJ	107.13

## LAMPIRAN 10

### Hasil Sampel 2013 (Variabel *Earning Power*)

Kode emiten	2013
AMFG	22.60
BTON	22.79
DPNS	50.87
INAI	0.78
INCI	13.00
INDR	0.10
KBLM	0.70
KBLF	12.00
LION	19.41
SIMP	13.30
SKBM	4.50
SKLT	2.00
SMSM	13.00
TCID	7.90
TRST	4.80
ULTJ	12.23

**LAMPIRAN 11****Hasil Sampel 2013 (Variabel *Good Corporate Governance*)**

Kode Emiten	Komite Audit			Kualitas Audit	Kepemilikan Manajeial	Proporsi Dewan Komisaris Independen		
	Anggota Luar	Total				Komisaris Independen	Dewan Komisaris	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.91	1	2	0.50
DPNS	2	3	66.67	0	0.72	1	3	0.33
INAI	2	3	66.67	0	0.66	2	4	0.50
INCI	2	3	66.67	0	0.46	1	3	0.33
INDR	2	3	66.67	1	0.59	2	5	0.40
KBLM	2	3	66.67	0	0.94	1	3	0.33
KBLF	2	3	66.67	1	0.57	1	4	0.25
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.78	1	3	0.33
SKBM	2	3	66.67	0	0.82	1	3	0.33
SKLT	2	3	66.67	1	0.96	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	5	0.40
TCID	2	3	66.67	1	0.77	1	3	0.33
TRST	2	3	66.67	0	0.61	1	3	0.33
ULTJ	2	3	66.67	1	0.64	2	6	0.33

**LAMPIRAN 12****Hasil Sampel 2014 (Variabel Manajemen Laba)**

Kode Emiten	2014
AMFG	0.084697757
BTON	0.059192797
DPNS	0.103651335
INAI	0.038184314
INCI	0.153496988
INDR	0.04360476
KBLM	0.121256502
KBLF	0.110932807
LION	0.054275783
SIMP	-0.002749797
SKBM	0.148488317
SKLT	0.107050902
SMSM	0.124139581
TCID	0.090294878
TRST	0.069302608
ULTJ	0.172929665

### LAMPIRAN 13

#### Hasil Sampel 2014 (Variabel *Leverage*)

Kode Emiten	2014
AMFG	0.19
BTON	0.16
DPNS	0.12
INAI	0.84
INCI	0.09
INDR	0.59
KBLM	0.55
KBLF	0.21
LION	0.26
SIMP	0.46
SKBM	0.51
SKLT	0.54
SMSM	0.34
TCID	0.31
TRST	0.46
ULTJ	0.22

## LAMPIRAN 14

### Hasil Sampel 2014 (Variabel *Free Cash Flow*)

Kode Emiten	2014
AMFG	251.99
BTON	7.10
DPNS	2.61
INAI	46.18
INCI	-19.41
INDR	-19.05
KBLM	-2.33
KBLF	1,565.42
LION	10.38
SIMP	1,127.47
SKBM	-65.15
SKLT	1.04
SMSM	339.412
TCID	-182.68
TRST	147.73
ULTJ	18.02

## LAMPIRAN 15

### Hasil Sampel 2014 (Variabel *Earning Power*)

Kode emiten	2014
AMFG	24.70
BTON	7.95
DPNS	10.94
INAI	2.36
INCI	10.00
INDR	0.60
KBLM	2.20
KBLF	11.89
LION	12.98
SIMP	16.30
SKBM	6.00
SKLT	2.40
SMSM	15.00
TCID	7.60
TRST	4.20
ULTJ	9.55



**LAMPIRAN 16****Hasil Sampel 2014 (Variabel *Good Corporate Governance*)**

Kode Emiten	Komite Audit			Kualitas Audit	Kepemilikan Manajeial	Proporsi Dewan Komisaris Independen		
	Anggota Luar	Total				Komisaris Independen	Dewan Komisaris	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.91	1	2	0.50
DPNS	2	3	66.67	0	0.65	1	3	0.33
INAI	2	3	66.67	0	0.78	2	4	0.50
INCI	2	3	66.67	0	0.46	1	3	0.33
INDR	2	3	66.67	1	0.59	2	5	0.40
KBLM	2	3	66.67	0	0.94	1	3	0.33
KBLF	2	3	66.67	1	0.57	2	6	0.33
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.78	1	3	0.33
SKBM	2	3	66.67	0	0.83	1	3	0.33
SKLT	2	3	66.67	1	0.96	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	6	0.33
TCID	2	3	66.67	1	0.77	2	4	0.50
TRST	2	3	66.67	0	0.61	1	3	0.33
ULTJ	2	3	66.67	1	0.65	2	6	0.33

**LAMPIRAN 17****Hasil Sampel 2015 (Variabel Manajemen Laba)**

Kode Emiten	2015
AMFG	0.113429316
BTON	0.10031959
DPNS	0.087383949
INAI	0.154995452
INCI	0.11265645
INDR	0.148543485
KBLM	0.310703206
KBLF	0.088225987
LION	0.050807387
SIMP	0.001518078
SKBM	0.178768593
SKLT	0.099232397
SMSM	0.100828509
TCID	0.343069835
TRST	0.091243462
ULTJ	0.094302148

## LAMPIRAN 18

### Hasil Sampel 2015 (Variabel *Leverage*)

Kode Emiten	2015
AMFG	0.21
BTON	0.19
DPNS	0.12
INAI	0.82
INCI	0.09
INDR	0.63
KBLM	0.55
KBLF	0.20
LION	0.29
SIMP	0.46
SKBM	0.55
SKLT	0.60
SMSM	0.35
TCID	0.18
TRST	0.42
ULTJ	0.00

## LAMPIRAN 19

### Hasil Sampel 2015 (Variabel *Free Cash Flow*)

Kode Emiten	2015
AMFG	-164.38
BTON	-1.83
DPNS	3.38
INAI	3.59
INCI	22.08
INDR	-89.53
KBLM	4.22
KBLF	1,553.25
LION	35.39
SIMP	2,003.78
SKBM	-89.05
SKLT	9.91
SMSM	435.61
TCID	-17.17
TRST	87.80
ULTJ	425.43

## LAMPIRAN 20

### Hasil Sampel 2015 (Variabel *Earning Power*)

Kode emiten	2015
AMFG	11.70
BTON	9.34
DPNS	8.32
INAI	2.07
INCI	13.00
INDR	1.50
KBLM	1.32
KBLF	11.20
LION	11.82
SIMP	11.80
SKBM	2.96
SKLT	2.70
SMSM	31.00
TCID	23.50
TRST	2.60
ULTJ	15.77

**LAMPIRAN 21****Hasil Sampel 2015 (Variabel *Good Corporate Governance*)**

Kode Emiten	Komite Audit			Kualitas Audit	Kepemilikan Manajerial	Proporsi Dewan Komisaris Independen		
	Anggota Luar	Total				Komisaris Independen	Dewan Komisaris	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.91	1	2	0.50
DPNS	2	3	66.67	0	0.66	1	3	0.33
INAI	2	3	66.67	0	0.78	2	4	0.50
INCI	2	3	66.67	0	0.46	1	3	0.33
INDR	2	3	66.67	1	0.59	2	5	0.40
KBLM	2	3	66.67	0	0.96	1	3	0.33
KBLF	2	3	66.67	1	0.57	3	7	0.43
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.78	1	3	0.33
SKBM	2	3	66.67	0	0.84	1	3	0.33
SKLT	2	3	66.67	1	0.96	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	5	0.40
TCID	2	3	66.67	1	0.72	2	4	0.50
TRST	2	3	66.67	0	0.60	1	3	0.33
ULTJ	2	3	66.67	1	0.65	2	6	0.33

**LAMPIRAN 22****Hasil Sampel 2016 (Variabel Manajemen Laba)**

Kode Emiten	2016
AMFG	0.13161236
BTON	0.656883015
DPNS	0.065245745
INAI	0.244565321
INCI	0.16708284
INDR	0.062637795
KBLM	-0.241987289
KBLF	0.141883219
LION	0.052599364
SIMP	0.003475109
SKBM	0.191706237
SKLT	0.178395414
SMSM	0.357950819
TCID	0.040376069
TRST	0.052956591
ULTJ	0.099219286

## LAMPIRAN 23

### Hasil Sampel 2016 (Variabel *Leverage*)

Kode Emiten	2016
AMFG	0.35
BTON	0.19
DPNS	0.11
INAI	0.81
INCI	0.10
INDR	0.65
KBLM	0.50
KBLF	0.18
LION	0.31
SIMP	0.46
SKBM	0.63
SKLT	0.48
SMSM	0.30
TCID	0.18
TRST	0.41
ULTJ	0.00



**LAMPIRAN 24****Hasil Sampel 2016 (Variabel *Free Cash Flow*)**

Kode Emiten	2016
AMFG	-1,270.19
BTON	-1.81
DPNS	12.38
INAI	-172.65
INCI	-10.91
INDR	8.40
KBLM	27.73
KBLF	1,120.78
LION	35.28
SIMP	1,644.33
SKBM	-94.71
SKLT	-10.49
SMSM	511.40
TCID	127.56
TRST	82.45
ULTJ	737.61

## LAMPIRAN 25

### Hasil Sampel 2016 (Variabel *Earning Power*)

Kode emiten	2016
AMFG	9.40
BTON	-9.52
DPNS	8.63
INAI	2.77
INCI	6.00
INDR	0.20
KBLM	2.15
KBLF	11.87
LION	11.17
SIMP	14.10
SKBM	1.41
SKLT	2.50
SMSM	32.00
TCID	6.40
TRST	3.60
ULTJ	18.97

**LAMPIRAN 26****Hasil Sampel 2016 (Variabel *Good Corporate Governance*)**

<b>Kode Emiten</b>	<b>Komite Audit</b>			<b>Kualitas Audit</b>	<b>Kepemilikan Manajeial</b>	<b>Proporsi Dewan Komisaris Independen</b>		
	<b>Anggota Luar</b>	<b>Total</b>				<b>Komisaris Independen</b>	<b>Dewan Komisaris</b>	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.91	1	2	0.50
DPNS	2	3	66.67	0	0.66	1	3	0.33
INAI	2	3	66.67	0	0.78	2	4	0.50
INCI	2	3	66.67	0	0.49	1	3	0.33
INDR	2	3	66.67	1	0.58	2	5	0.40
KBLM	2	3	66.67	0	0.96	1	3	0.33
KBLF	2	3	66.67	1	0.57	3	7	0.43
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.79	1	3	0.33
SKBM	2	3	66.67	0	0.84	1	3	0.33
SKLT	2	3	66.67	1	0.84	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	5	0.40
TCID	2	3	66.67	1	0.72	2	4	0.50
TRST	2	3	66.67	0	0.64	1	3	0.33
ULTJ	2	3	66.67	1	0.58	2	6	0.33

**LAMPIRAN 27****Hasil Sampel 2017 (Variabel Manajemen Laba)**

Kode Emiten	2017
AMFG	0.092525443
BTON	-0.491689287
DPNS	0.126005679
INAI	0.006524554
INCI	0.171374605
INDR	0.061107163
KBLM	0.109666265
KBLF	0.157612269
LION	0.066407167
SIMP	0.001037071
SKBM	0.199427243
SKLT	0.159051439
SMSM	0.189220731
TCID	0.053796108
TRST	0.060697796
ULTJ	0.05962493

## LAMPIRAN 28

### Hasil Sampel 2017 (Variabel *Leverage*)

Kode Emiten	2017
AMFG	0.43
BTON	0.16
DPNS	0.13
INAI	0.77
INCI	0.12
INDR	0.65
KBLM	0.36
KBLF	0.16
LION	0.51
SIMP	0.46
SKBM	0.37
SKLT	0.52
SMSM	0.25
TCID	0.21
TRST	0.41
ULTJ	0.00

## LAMPIRAN 29

### Hasil Sampel 2017 (Variabel *Free Cash Flow*)

Kode Emiten	2017
AMFG	-718.57
BTON	5.82
DPNS	-9.99
INAI	47.45
INCI	3.76
INDR	61.26
KBLM	47.07
KBLF	844.48
LION	-1.53
SIMP	1,600.07
SKBM	-156.73
SKLT	-25.45
SMSM	380.43
TCID	225.56
TRST	77.95
ULTJ	722.44

### LAMPIRAN 30

#### Hasil Sampel 2017 (Variabel *Earning Power*)

Kode emiten	2017
AMFG	2.40
BTON	12.92
DPNS	5.36
INAI	3.94
INCI	6.00
INDR	0.30
KBLM	3.62
KBLF	11.91
LION	2.65
SIMP	11.50
SKBM	1.41
SKLT	2.50
SMSM	30.00
TCID	6.60
TRST	1.70
ULTJ	19.66

**LAMPIRAN 31****Hasil Sampel 2017 (Variabel *Good Corporate Governance*)**

<b>Kode Emiten</b>	<b>Komite Audit</b>			<b>Kualitas Audit</b>	<b>Kepemilikan Manajeial</b>	<b>Proporsi Dewan Komisaris Independen</b>		
	<b>Anggota Luar</b>	<b>Total</b>				<b>Komisaris Independen</b>	<b>Dewan Komisaris</b>	
AMFG	3	4	75.00	1	0.85	2	6	0.33
BTON	2	3	66.67	0	0.92	1	2	0.50
DPNS	2	3	66.67	0	0.66	1	3	0.33
INAI	2	3	66.67	0	0.78	2	4	0.50
INCI	2	3	66.67	0	0.49	1	3	0.33
INDR	2	3	66.67	1	0.54	2	5	0.40
KBLM	2	3	66.67	0	0.95	1	3	0.33
KBLF	2	3	66.67	1	0.57	3	7	0.43
LION	2	3	66.67	0	0.58	1	3	0.33
SIMP	2	3	66.67	0	0.79	1	3	0.33
SKBM	2	3	66.67	0	0.85	1	3	0.33
SKLT	2	3	66.67	1	0.94	1	3	0.33
SMSM	2	4	50.00	1	0.58	2	5	0.40
TCID	2	3	66.67	1	0.72	2	4	0.50
TRST	2	3	66.67	0	0.64	1	3	0.33
ULTJ	2	3	66.67	1	0.71	2	6	0.33



## LAMPIRAN SPSS

### Lampiran Descriptive

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Leverage	96	.0002	.8375	.358106	.2102874
Free Cash Flow	96	-1270.19	2003.78	173.0409	473.04872
Earnings Power	96	-9.52	50.87	9.5420	8.92294
Proporsi Dewan Komisaris	96	.25	.50	.3676	.06431
Independen					
Komite Audit	96	50	75	66.15	4.654
Kualitas Audit	96	0	1	.44	.499
Kepemilikan Manajerial	96	.46	.96	.7166	.14748
Manajemen Laba	96	-.49	.66	.1045	.12318
Valid N (listwise)	96				

Asumsi Klasik

Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

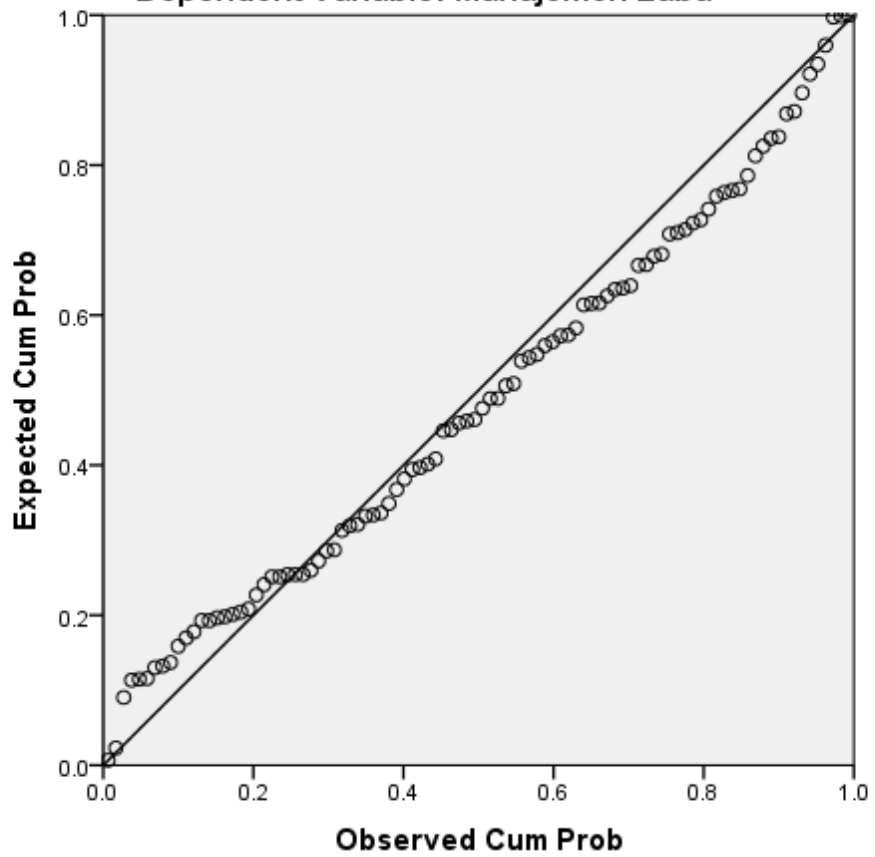
		Unstandardized Residual
N		96
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.09762659
	Absolute	.077
Most Extreme Differences	Positive	.077
	Negative	-.073
Kolmogorov-Smirnov Z		.757
Asymp. Sig. (2-tailed)		.615

a. Test distribution is Normal.

b. Calculated from data.

### Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Manajemen Laba



## Uji Heteroskedastisitas

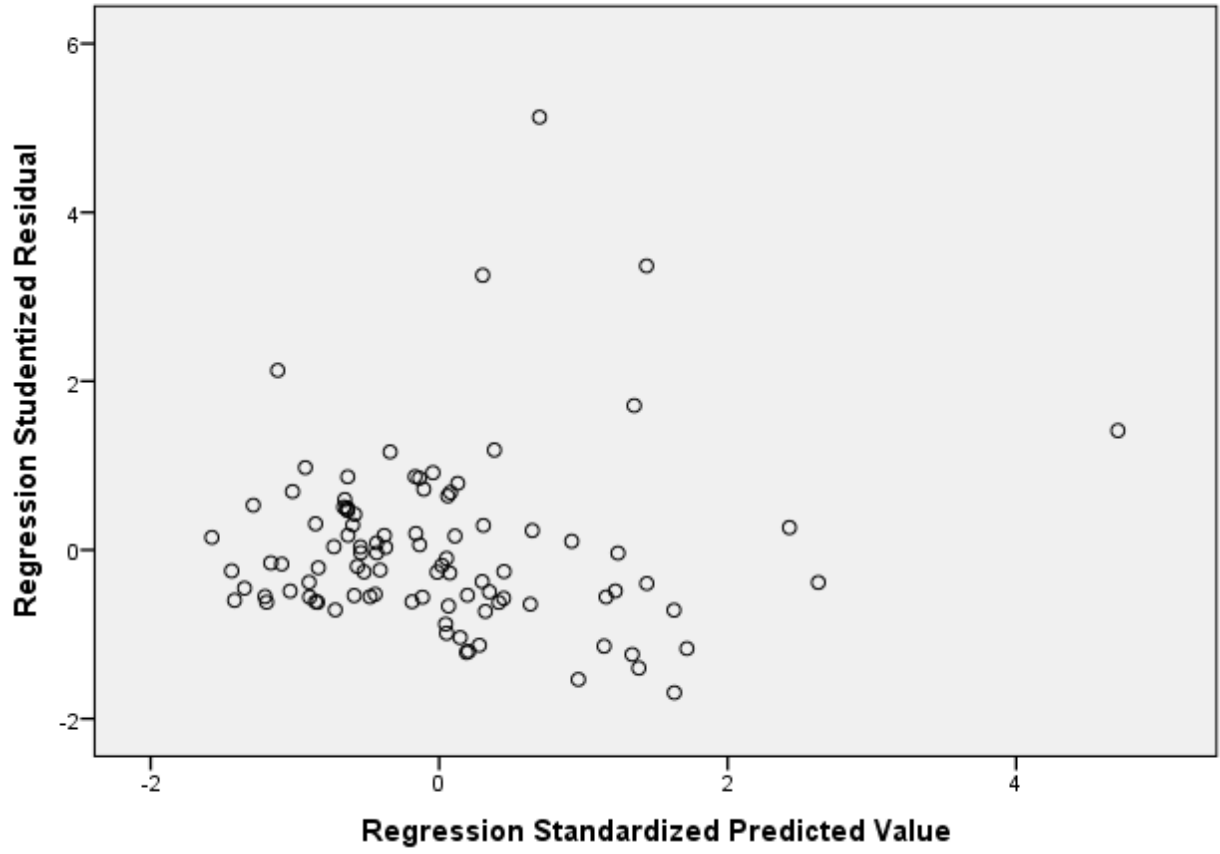
**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.602	.285		2.108	.038
Leverage	-.008	.005	-.167	-1.557	.123
Free Cash Flow	.002	.005	.045	.425	.672
Earnings Power	.008	.016	.054	.520	.604
1 Proporsi Dewan Komisaris	.020	.042	.050	.489	.626
Independen					
Komite Audit	-.122	.069	-.185	-1.760	.082
Kualitas Audit	-.020	.018	-.118	-1.105	.272
Kepemilikan Manajerial	.043	.035	.138	1.248	.216

a. Dependent Variable: ABS\_RES

### Scatterplot

Dependent Variable: ABS\_RES



## Uji Multikolinearitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-1.173	.457		-2.565	.012		
Leverage	.031	.008	.376	3.890	.000	.861	1.162
Free Cash Flow	.015	.007	.200	2.077	.041	.869	1.151
Earnings Power	.057	.025	.209	2.248	.027	.927	1.079
1 Proporsi Dewan Komisaris	-.021	.067	-.029	-.313	.755	.933	1.072
Independen							
Komite Audit	.295	.111	.251	2.660	.009	.900	1.111
Kualitas Audit	-.053	.028	-.180	-1.865	.065	.867	1.154
Kepemilikan Manajerial	-.023	.055	-.042	-.423	.673	.812	1.232

a. Dependent Variable: Manajemen Laba

## Uji Autokolerasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.542 <sup>a</sup>	.294	.237	.10144	1.876

a. Predictors: (Constant), Kepemilikan Manajerial, Earnings Power, Proporsi Dewan Komisaris Independen, Leverage, Komite Audit, Free Cash Flow, Kualitas Audit

b. Dependent Variable: Manajemen Laba

Tidak terjadi autokolerasi jika  $DU < DW < 4 - DU$

$DU = 1.8265$

$DW = 1.876$

$4 - DU = 2.1735$

Tidak Terjadi Autokolerasi  $1.8265 < 1.876 < 2.1735$

## Uji Regresi Linear Berganda

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.542 <sup>a</sup>	.294	.237	.10144

a. Predictors: (Constant), Kepemilikan Manajerial, Earnings Power, Proporsi Dewan Komisaris Independen, Leverage, Komite Audit, Free Cash Flow, Kualitas Audit

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

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.376	7	.054	5.223	.000 <sup>b</sup>
Residual	.905	88	.010		
Total	1.282	95			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Kepemilikan Manajerial, Earnings Power, Proporsi Dewan Komisaris Independen, Leverage, Komite Audit, Free Cash Flow, Kualitas Audit

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.173	.457		-2.565	.012
Leverage	.031	.008	.376	3.890	.000
Free Cash Flow	.015	.007	.200	2.077	.041
Earnings Power	.057	.025	.209	2.248	.027
Proporsi Dewan Komisaris Independen	-.021	.067	-.029	-.313	.755
Komite Audit	.295	.111	.251	2.660	.009
Kualitas Audit	-.053	.028	-.180	-1.865	.065
Kepemilikan Manajerial	-.023	.055	-.042	-.423	.673

a. Dependent Variable: Manajemen Laba





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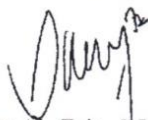
Nama : ARIF AL MAJID P  
NIM : 20130420306  
Prodi : Akuntansi  
Judul : **PENGARUH LEVERAGE, FREE CASH FLOW, EARNINGS POWER DAN GOOD CORPORATE GOVERNANCE TERHADAP MANAJEMEN LABA (Studi Pada Perusahaan Manufaktur yang sudah terdaftar di BEI selama periode 2012-2017)**  
Dosen Pembimbing : Dr. Ietje Nazaruddin, S.E., M.Si. Ak., CA

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Yogyakarta, 30-07-2019  
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Ikram Al- Zein, S.Kom.I

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