

**Lampiran 1****DAFTAR *SAMPLE* PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BURSA EFEK INDONESIA TAHUN 2014**

<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ADES	PT AkashaWira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	ALDO	PT AlkindoPratama Tbk
4	ALTO	PT Tri Banyan Tirta Tbk
5	ARGO	PT. Argo Pantes Tbk
6	ASII	PT Astra International Tbk
7	BATA	PT Sepatu Bata Tbk
8	BIMA	PT. Primarindo Asia Infrastructure Tbk
9	BISI	PT BISI International Tbk
10	BRNA	PT Mitrabahtera Segara Sejati Tbk
11	CNTX	PT Century Texttile Industry Tbk
12	DVLA	PT Darya Varia Laboratoria Tbk
13	ERTX	PT Eratex Djaja Tbk
14	ESTI	PT Ever Shine Tex Tbk
15	ETWA	PT Eterindo Wahanatama Tbk
16	GJTL	PT Gajah Tunggal Tbk
17	GZCO	PT Gozco Plantations Tbk
18	HMSP	PT H.M. Sampoerna Tbk
19	ICBP	PT Indofood CBP Sukses Makmur Tbk
20	IGAR	PT Champion Pacific Indonesia Tbk
21	IMAS	PT Indomobil Sukses Internasional Tbk
22	INDF	PT Indofood Sukses Makmur Tbk
23	INDR	PT Indo Rama Synthetics Tbk
24	INRU	PT Toba Pulp Lestari Tbk
25	IPOL	PT Indopoly Swakarsa Industri Tbk

26	JAWA	PT Jaya Agra WattieTbk
27	JECC	PT Jembo Cable Company Tbk
28	JPFA	PT JapfaComfeed Indonesia Tbk
29	KAEF	PT Kimia Farma Tbk
30	KBLM	PT KabelindoMurniTbk
31	KBRI	PT KertasBasukiRachmat Indonesia Tbk
32	KIAS	PT Keramik Indonesia Assosiasi, Tbk
33	KLBF	PT Kalbe FarmaTbk
34	KRAS	PT Krakatau Steel Tbk
35	LMPI	PT Langgeng Makmur Industri Tbk
36	LSIP	PT PP London Sumatra Indonesia Tbk
37	LTLS	PT Lautan Luas Tbk
38	MBTO	PT Martina Berto Tbk
39	MLBI	PT Multi Bintang Indonesia Tbk
40	MLIA	PT Mulia Industrindo Tbk
41	MLPL	PT Multi Polar Tbk
42	MYTX	PT Hanson International Tbk
43	PALM	PT Provident Agro Tbk
44	PRAS	PT Prima Alloy Steel Universal Tbk
45	PSDN	PT Prasadha Aneka Niaga Tbk
46	PYFA	PT Pyridam Farma Tbk
47	RDTX	PT Roda Vivatex Tbk
48	RICY	PT Ricky Putra GlobalindoTbk
49	RMBA	PT Bentoel Internasional Investama Tbk
50	ROTI	PT Nippon Indosari CorpindoTbk
51	SGRO	PT Sampoerna Agro Tbk
52	SIMA	PT Siwani Makmur Tbk
53	SIMP	PT Salim Ivomas Pratama Tbk
54	SKLT	PT Sekar Laut Tbk
55	SMBR	PT Semen Baturaja (Persero) Tbk

56	SMSM	PT Selamat Sempurna
57	SRSN	PT Indo AcidatamaTbk
58	STAR	PT Star Petrochem Tbk
59	STTP	PT Siantar Top Tbk
60	TIRT	PT Tirta Manhakam Resources Tbk
61	TKIM	PT PabrikKertas Tjiwi Kimia Tbk
62	TOTO	PT Surya Toto Indonesia Tbk
63	TPIA	PT Chandra Asri Petrochemical Tbk
64	TRST	PT Trias Sentosa, Tbk
65	TSPC	PT Tenpo Scan Pacific Tbk
66	TURI	PT Tunas Ridean Tbk
67	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
68	UNTR	PT United Tractors Tbk
69	UNVR	PT Unilever Indonesia

## Lampiran 2

### DAFTAR *SAMPLE* PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BURSA EFEK AUSTRALIA TAHUN 2014

<b>NO</b>	<b>Kode Perusahaan</b>
1	The a2 Milk Company Limited
2	Australian Vintage Ltd
3	Australian Natural Proteins Limited
4	BEGA CHEESE LIMITED
5	Bellamy's Australia Limited
6	Buderim Ginger Limited
7	Capilano Honey Limited
8	Cervantes Corporation Ltd
9	Coca-cola Amatil Limited
10	FFI Limited
11	Metcash Limited
12	WESFARMERS
13	Woolworths Limited
14	Gage Roads Brewing Co Limited
15	Ridley Corporation Limited
16	Huon Aquaculture Limited
17	Oz Brewing Limited
18	GrainCorp
19	Australian Agricultural Projects Ltd
20	Freedom Food Group Limited
21	Patties Foods Ltd
22	Refresh Group Limited
23	Tassal Group Limited
24	TW Holdings Limited
25	Treasury Wine Estate
26	Elders
27	Webster Limited
28	ARUMA RESOURCES LIMITED
29	Holista CollTech Limited
30	Sterling Plantations Limited's
31	Commodities Group Limited
32	Asaleo Care
33	Blackmores

34	IBM
35	Build Expand Grow
36	Select Harvest
37	WBA Limited
38	WCB Limited
39	Yowie Groups Limited
40	Vitaco Holding Limited
41	Pental Limited
42	Aveo Group
43	Aspen Group
44	Avjennings Limited
45	Centro Group
46	Charter Hall Group
47	Finbar Group Limited
48	Gps Alliance Limited
49	Lionhub Group Limited
50	Landmark White Limited
51	Pacific Mining Ltd
52	Peet Limited
53	Raptis Group Limited
54	Sunland Group Ltd
55	Sietel Ltd
56	Tian An Aust Limited
57	Ultima UTD Ltd

### Lampiran 3

#### DAFTAR *SAMPLE* PERUSAHAAN MANUFAKTUR YANG *LISTING* DI BURSA EFEK SINGAPURA TAHUN 2014

<b>NO</b>	<b>Kode Perusahaan</b>
1	China Sunsine Chemical Holdings Ltd.
2	3Cenergy Limited
3	8Telecom International Holdings CO. Ltd.
4	Eastern Holdings Ltd
5	Changtian Plastic & Chemical Limited
6	LH Group Limited
7	AA Group Holdings Ltd
8	AEI Corporation Ltd
9	AEM Holdings Limited
10	Advanced Integrated Manufacturing Corp. Ltd.
11	Allied Technologies Limited
12	Amplefield Limited
13	Annaik Limited
14	Annica Holdings Limited
15	Fuxing China Group Limited
16	Abterra Ltd
17	AP Oil International Limited
18	Thai Beverage Public Company Limited
19	Serrano Limited
20	Oriental Group Ltd
21	Advanced Systems Automation Limited

22	Asia Fashion Holdings Limited
23	Asian Micro Holdings Limited
24	ASTI Holdings Limited
25	AVIC International Maritime Holdings Limited
26	Aztech Group Ltd
27	Baker Technology Ltd
28	Biosensors International Group, Ltd
29	BRC Asia Limited
30	BreadTalk Group Limited
31	Broadway Industrial Group Limited
32	Cacola Furniture International Limited
33	CDW Holding Limited
34	CEI Contract Manufacturing Limited
35	Centurion Corporation Limited
36	CFM Holdings Limited
37	C&G Environmental Protection Holdings Limited
38	China Gaoxian Fibre Fabric Holdings Ltd
39	Changjiang Fertilizer Holdings Limited
40	Chemical Industries (Far East) Limited
41	Cheung Who Technologies Ltd
42	Chew's Group Ltd.
43	China Bearing (singapura) Ltd
44	China Flexible Packaging Holdings Limited
45	China Hongcheng Holdings Limited

46	China Kangda Food Company Limited
47	China Kunda Technology Holdings Limited
48	China Minzhong Food Corporation Limited
49	Memtech International Ltd.
50	Midas Holdings Limited
51	Ocean Sky International Ltd.
52	Pharmesis International Ltd.
53	Pteris Global Limited
54	Polaris Ltd
55	Sapphire Corporation Limited
56	Yeo Hiap Seng Limited
57	Yong Xing International Holdings Limited
58	Yongmao Holdings Limited
59	ZAL Ltd
60	ZhongXin Ltd
61	Ziwo Ltd



Lampiran 4

HASIL SAMPLING PERUSAHAAN MANUFAKTUR INDONESIA TAHUN 2014

Kode Perusahaan	DIVG	DIVO	Kepemilikan Institusional	Komite Audit	Manajemen Laba
ADES	1	1	0.5	0.6667	0.242724988
AISA	0	0	0.621	0.5	0.089129085
ALDO	0	0	0.6254	0.6667	0.250900859
ALTO	0	0	0.8325	0.3333	0.060063318
ARGO	1	1	0.5552	0.6667	0.298714694
ASII	0	0	0.5011	0.5	0.038540562
BATA	0	0	0.8194	0.6667	0.036741878
BIMA	0	0	0.8896	0.6667	0.244232839
BISI	0	0	0.5408	0.6667	0.04569637
BRNA	0	1	0.51	0.75	1.17200274
CNTX	1	0	0.91	0.6667	0.055977017
DVLA	0	0	0.9266	0.5	0.011159813
ERTX	0	0	0.8839	0.6667	0.025803206
ESTI	0	0	0.6608	0.6667	0.12639848
ETWA	1	1	0.4815	0.6667	0.108240632

GJTL	0	1	0.495	0.6667	0.001184314
GZCO	0	0	0.6257	0.6667	0.055256926
HMSP	0	0	0.9818	0.6667	0.154560225
ICBP	0	0	0.8053	0.3333	0.135746081
IGAR	1	1	0.7942	0.6667	0.348108011
IMAS	0	0	0.8954	0.6667	0.161972918
INDF	0	0	0.5007	0.6667	0.015852975
INDR	1	0	0.5918	0.6667	0.078269656
INRU	0	1	0.9528	0.6667	0.101177795
IPOL	0	0	0.6426	0.6667	0.077572909
JAWA	0	1	0.7576	0.6667	0.1400896
JECC	1	0	0.9015	0.75	0.064750863
JPFA	0	0	0.5751	0.6667	0.094896285
KAEF	0	0	0.9003	0.6667	0.133809882
KBLM	0	1	0.8301	0.6667	0.138533778
KBRI	0	0	0.75	0.6667	0.862126915
KIAS	1	0	0.9631	0.6667	0.11938347
KLBF	0	0	0.5671	0.6667	0.421302667
KRAS	0	0	0.8	0.5	0.123004174
LMPI	1	1	0.8328	0.6667	0.159066526
LSIP	0	1	0.5948	0.6667	0.035203458
LTLS	0	0	0.5605	0.6667	0.148481425
MBTO	0	0	0.6785	0.5	0.072670025
MLBI	1	0	0.8178	0.6667	0.881623733
MLIA	1	0	0.6969	0.6667	0.031384959
MLPL	0	1	0.3775	0.6667	0.156132322
MYTX	0	0	0.7972	0.6667	0.073290116
PALM	1	1	0.8833	0.6667	0.071152348

PRAS	0	0	0.5909	0.6667	0.149892935
PSDN	0	0	0.711	0.6667	0.057207483
PYFA	1	1	0.5233	0.6667	0.233482322
RDTX	0	0	0.8419	0.6667	0.046914557
RICY	0	0	0.4804	0.6667	0.190885668
RMBA	0	1	0.9896	0.6667	0.046950678
ROTI	1	1	0.7075	0.6667	0.039314849
SGRO	1	1	0.849	0.6667	0.009109327
SIMA	0	0	0.9085	0.6667	0.175784172
SIMP	0	0	0.7999	0.6667	0.151699803
SKLT	0	0	0.96	0.6667	0.027406506
SMBR	1	0	0.7624	0.6667	0.262237202
SMSM	0	1	0.5813	0.6667	0.07299916
SRSN	0	0	0.6247	0.5	0.237154604
STAR	1	1	0.5442	0.6667	0.152395658
STTP	1	0	0.5676	0.6667	1.161387709
TIRT	0	0	0.7954	0.6667	0.004820653
TKIM	0	1	0.8	0.6667	0.099157642
TOTO	1	0	0.962	0.6667	0.12460757
TPIA	0	0	0.9573	0.6667	0.121917634
TRST	1	0	0.5972	0.6667	0.098857078
TSPC	0	1	0.7734	0.3333	0.215240823
TURI	0	0	0.8767	0.75	0.163854233
ULTJ	1	0	0.6448	0.6667	0.073917833
UNTR	0	0	0.595	0.6667	0.17996482
UNVR	1	0	0.8499	0.6667	0.228520779

**Lampiran 5****HASIL SAMPLING PERUSAHAAN MANUFAKTUR AUSTRALIA TAHUN 2014**

<b>NO</b>	<b>Kode Perusahaan</b>	<b>DIVG</b>	<b>DIVO</b>	<b>Kepemilikan Institusional</b>	<b>Komite Audit</b>	<b>Manajemen Laba</b>
1	The a2 Milk Company Limited	1	1	0.7348	0.375	0.708252
2	Australian Vintage Ltd	1	1	0.6579	0.5	0.459063
3	Australian Natural Proteins Limited	0	1	0.5038	0.4286	0.373847
4	BEGA CHEESE LIMITED	0	0	0.1054	0.3750	0.416067
5	Bellamy's Australia Limited	0	0	0.5987	0.4286	1.301486
6	Buderim Ginger Limited	1	0	0.3822	0.5	0.608458
7	Capilano Honey Limited	0	0	0.2818	0.6	0.69655
8	Cervantes Corporation Ltd	1	0	0.2886	0.5	0.489685
9	Coca-cola Amatil Limited	0	0	0.7613	0.4545	0.535354
10	FFI Limited	1	0	0.8278	0.5	1.342535
11	Metcash Limited	1	0	0.9982	0.4	0.50362
12	WESFARMERS	0	0	0.8797	0.5	0.6543
13	Woolworths Limited	0	0	0.4922	0.5	0.370331
14	Gage Roads Brewing Co Limited	1	0	0.6183	0.4	0.647667
15	Ridley Corporation Limited	1	0	0.9031	0.4	0.509816
16	Huon Aquaculture Limited	1	0	0.5667	0.3	1.237584
17	Oz Brewing Limited	0	0	0.4620	0.5	0.654726
18	GrainCorp	0	0	0.8095	0.5	0.377368

19	Australian Agricultural Projects Ltd	1	1	0.5798	0.5	0.538298
20	Freedom Food Group Limited	0	0	0.8872	0.6	0.75645
21	Patties Foods Ltd	1	0	0.7103	0.4	0.423427
22	Refresh Group Limited	0	0	0.1682	0.6	0.574263
23	Tassal Group Limited	1	1	0.8152	0.3	0.891247
24	TW Holdings Limited	1	1	0.5362	0.5	0.666655
25	Treasury Wine Estate	0	0	0.6253	0.3	0.355647
26	Elders	0	0	0.4401	0.5	0.296631
27	Webster Limited	0	0	0.3940	0.7	0.518395
28	Aruma Resources Limited	1	0	0.4402	0.4	0.690184
29	Holista CollTech Limited	0	0	0.2568	0.3	0.751847
30	Sterling Plantations Limited's	0	0	0.3667	0.3	0.327504
31	Commodities Group Limited	0	0	0.8832	0.6	0.144612
32	Asaleo Care	0	0	0.6096	0.7	0.334266
33	Blackmores	0	0	0.3344	0.6	0.539445
34	IBM	0	0	0.8476	0.5	0.495164
35	Build Expand Grow	0	0	0.7673	0.6	0.389671
36	Select Harvest	0	0	0.6318	0.5	0.703622
37	WBA Limited	0	0	0.6623	0.4	1.115534
38	WCB Limited	1	0	0.5007	0.3	3.389277
39	Yowie Groups Limited	1	0	0.3266	0.5	0.674202
40	Vitaco Holding Limited	1	0	0.5925	0.5	1.194424
41	Pental Limited	0	0	0.4711	0.5	1.567568
42	Aveo Group	0	0	0.2651	0.6	0.23837
43	Aspen Group	1	1	0.4627	0.4	0.146804
44	Avjennings Limited	0	0	0.7613	0.6	0.382946
45	Centro Group	1	0	0.8278	0.3	3.094361

46	Charter Hall Group	0	0	0.9982	0.5	0.206018
47	Finbar Group Limited	1	1	0.8797	0.3	0.03327
48	Gps Alliance Limited	1	1	0.4922	0.5	0.8171
49	Lionhub Group Limited	0	0	0.6183	0.7	0.939061
50	Landmark White Limited	0	0	0.9031	0.4	0.943245
51	Pacific Mining Ltd	0	0	0.5667	0.4	0.052519
52	Peet Limited	1	0	0.4620	0.3	0.668172
53	Raptis Group Limited	0	0	0.4402	0.6	0.264808
54	Sunland Group Ltd	0	0	0.2568	0.7	0.307304
55	Sietel Ltd	0	0	0.3667	0.6	1.296631
56	Tian An Aust Limited	0	0	0.8832	0.5	0.685213
57	Ultima UTD Ltd	0	0	0.6096	0.6	0.734484

Lampiran 6

HASIL SAMPLING PERUSAHAAN MANUFAKTUR SINGAPURA TAHUN 2014

<b>Nama Perusahaan</b>	<b>DIVG</b>	<b>DIVO</b>	<b>KI</b>	<b>KA</b>	<b>Manajemen Laba</b>
China Sunsine Chemical Holdings Ltd.	1	1	0.7441	0.5	0.5646257
3Cenergy Limited	1	0	0.9429	0.6	0.65553
8Telecom International Holdings CO. Ltd.	1	1	0.9674	0.5	0.476783
Eastern Holdings Ltd	0	1	0.8301	0.4286	0.4632
Changtian Plastic & Chemical Limited	1	1	0.8845	0.6	0.46292
LH Group Limited	1	1	0.7034	0.75	0.8562463
AA Group Holdings Ltd	1	1	0.1581	0.6	0.32059217
AEI Corporation Ltd	1	0	0.3598	0.5	1.5477774
AEM Holdings Limited	1	1	0.9369	0.5	0.43622
Advanced Integrated Manufacturing Corp. Ltd.	1	1	0.6671	0.6667	0.957467522
Allied Technologies Limited	0	1	0.9269	0.56463	0.5446463
Amplefield Limited	1	1	0.1901	0.5	0.373513354
Annaik Limited	1	1	0.8049	0.1538	0.45456
Annica Holdings Limited	1	1	0.4737	0.5	0.3223
Fuxing China Group Limited	1	0	0.8209	0.4286	0.45383
Abterra Ltd	1	1	0.569	0.6	0.436264
AP Oil International Limited	1	1	0.1806	0.8	0.283688312
Thai Beverage Public Company Limited	1	1	0.6111	0.6667	0.52332
Serrano Limited	1	1	0.9881	0.1875	0.497270963
Oriental Group Ltd	1	1	0.3565	0.5	0.285560753
Advanced Systems Automation Limited	1	1	0.8046	0.5	0.35376875
Asia Fashion Holdings Limited	1	1	0.7327	0.375	0.314358166

Asian Micro Holdings Limited	1	0	0.5859	0.4286	1.34345176
ASTI Holdings Limited	0	1	0.7394	0.5	0.34779508
AVIC International Maritime Holdings Limited	0	1	0.8466	0.5	0.95763753
Aztech Group Ltd	0	0	0.0414	0.4286	0.241091197
Baker Technology Ltd	0	0	0.9167	0.5	0.6837858
Biosensors International Group, Ltd	1	1	0.8371	0.375	1.653425
BRC Asia Limited	1	0	0.6652	0.5	0.543346
BreadTalk Group Limited	0	1	0.7309	0.5714	0.43723
Broadway Industrial Group Limited	1	1	0.6753	0.5	0.318498136
Cacola Furniture International Limited	1	1	0.7067	0.5	0.585445221
CDW Holding Limited	1	0	0.6336	0.3333	0.9587438
CEI Contract Manufacturing Limited	0	1	0.1016	0.5	0.43623
Centurion Corporation Limited	0	1	0.5892	0.3333	0.124011338
CFM Holdings Limited	0	0	0.3206	0.625	0.6567457
C&G Environmental Protection Holdings Limited	0	0	0.979	0.4	0.116338865
China Gaoxian Fibre Fabric Holdings Ltd	1	1	0.9533	0.5	0.32325
Changjiang Fertilizer Holdings Limited	0	1	0.6828	0.6	0.25363
Chemical Industries (Far East) Limited	0	1	0.157	0.5	0.340994586
Cheung Who Technologies Ltd	0	0	0.6076	0.8	0.557803081
Chew's Group Ltd.	0	1	0.6435	0.75	0.244259712
China Bearing (singapura) Ltd	1	1	0.8466	0.5	0.95364625
China Flexible Packaging Holdings Limited	1	1	0.0414	0.4286	0.241091197
China Hongcheng Holdings Limited	0	1	0.9167	0.5	0.142487336
China Kangda Food Company Limited	1	1	0.6111	0.6667	0.312936353
China Kunda Technology Holdings Limited	1	1	0.9881	0.1875	0.497270963
China Minzhong Food Corporation Limited	1	1	0.3565	0.5714	0.285560753
Memtech International Ltd.	1	1	0.8046	0.2727	0.632543562
Midas Holdings Limited	1	1	0.7327	0.375	0.314358166



Ocean Sky International Ltd.	0	1	0.9167	0.5	0.142487336
Pharmesis International Ltd.	0	0	0.8371	0.375	0.34628
Pteris Global Limited	0	0	0.6652	0.5	0.543346
Polaris Ltd	0	1	0.7309	0.5714	0.43723
Sapphire Corporation Limited	0	0	0.6753	0.4286	0.318498136
Yeo Hiap Seng Limited	0	0	0.7067	0.5	0.585445221
Yong Xing International Holdings Limited	1	0	0.1016	0.5	0.43623
Yongmao Holdings Limited	0	0	0.5892	0.3333	0.4677878
ZAL Ltd	0	0	0.3206	0.625	0.643
ZhongXin Ltd	0	0	0.979	0.4	0.64423
Ziwo Ltd	0	0	0.9533	0.5	0.55324

## Lampiran 7

### HASIL UJI ASUMSI KLASIK DAN UJI HIPOTESIS

#### 1. Uji Deskriptif

##### a. Uji Deskriptif Indonesia

	N	Minimum	Maximum	Mean	Std. Deviation
DIVG	69	0	1	.32	.469
DIVO	69	0	1	.30	.464
KI	69	.3775	.9896	.726393	.1601092
KA	69	.3333	.7500	.641330	.0837194
Manajemen Laba	69	.0112	.3481	.121019	.0733343
Valid N (listwise)	69				

##### b. Uji Deskriptif Australia

	N	Minimum	Maximum	Mean	Std. Deviation
DIVG	57	0	1	.39	.491
DIVO	57	0	1	.16	.368
KI	57	.1054	.9982	.587942	.2231145
KA	57	.3000	.7000	.478275	.1146902
Manajemen_laba	57	.0333	3.3893	.702375	.5915933
Valid N (listwise)	57				

##### c. Uji Deskriptif Singapura

	N	Minimum	Maximum	Mean	Std. Deviation
DIVG	61	0	1	.57	.499
DIVO	61	0	1	.67	.473
KI	61	.0414	.9881	.653116	.26975525
KA	61	.1538	.80000	.496752	.13239657
Manajemen Laba	61	.1163389	1.653425	.51157089	.305940

Valid N (listwise)	61				
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## 2. Uji Normalitas

### a. Uji Normalitas Indonesia

		Unstandardized Residual
N		69
Normal Parameters <sup>a,b</sup>	Mean	0
	Std. Deviation	.06457104
Most Extreme Differences	Absolute Positive	.063
	Negative	-.054
Kolmogorov-Smirnov Z		.522
Asymp. Sig. (2-tailed)		.948

### b. Uji Normalitas Australia

		Unstandardized Residual
N		57
Normal Parameters <sup>a,b</sup>	Mean	0
	Std. Deviation	.53490790
Most Extreme Differences	Absolute Positive	.171
	Negative	-.103
Kolmogorov-Smirnov Z		1.290
Asymp. Sig. (2-tailed)		.072

**c. Uji Normalitas Singapura**

		Unstandardized Residual
N		61
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.27701779
Most Extreme Differences	Absolute	.152
	Positive	.137
	Negative	-.152
Kolmogorov-Smirnov Z		1.189
Asymp. Sig. (2-tailed)		.118

**3. Uji Autokolerasi**

**a. Uji Autokolerasi Indonesia**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.474 <sup>a</sup>	.225	.176	.0665583	1.916

**b. Uji Autokolerasi Australia**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 <sup>a</sup>	.182	.120	.555100162	2.064

**c. Uji Autokolerasi Singapura**

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.424 <sup>a</sup>	.180	.122	.2867406541	2.195

#### 4. Uji Multikolinieritas

##### a. Uji Multikolinieritas Indonesia

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Diversifikasi Geografis	.902	1.109
Diversifikasi Operasi	.915	1.093
Kepemilikan Institusional	.965	1.036
Komite Audit	.939	1.065

##### b. Uji Multikolinieritas Australia

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Diversifikasi Geografis	.661	1.513
Diversifikasi Operasi	.799	1.252
Kepemilikan Institusional	.972	1.028
Komite Audit	.778	1.285

##### c. Uji Multikolinieritas Singapura

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
Diversifikasi Geografis	.880	1.136
Diversifikasi Operasi	.884	1.131
Kepemilikan Institusional	.915	1.093
Komite Audit	.908	1.102

## 5. Uji Heteroskedastisitas

### a. Uji Heteroskedastisitas Indonesia

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.045	.043		1.037	.304
DIVG	.011	.010	.137	1.090	.280
DIVO	.020	.011	.242	1.941	.057
KI	.001	.030	.003	.028	.978
KA	-.006	.058	-.014	-.113	.911

### b. Uji Heteroskedastisitas Australia

		Correlations				Unstandardized Residual	
		DIVG	DIVO	KI	KA		
Spearman's rho	DIVG	Correlation Coefficient	1,000	,447**	,092	-,460**	-,151
		Sig. (2-tailed)	.	,000	,496	,000	,262
		N	57	57	57	57	57
	DIVO	Correlation Coefficient	,447**	1,000	,082	-,213	,108
		Sig. (2-tailed)	,000	.	,545	,111	,423
		N	57	57	57	57	57
	KI	Correlation Coefficient	,092	,082	1,000	-,161	,030
		Sig. (2-tailed)	,496	,545	.	,233	,825
		N	57	57	57	57	57
	KA	Correlation Coefficient	-,460**	-,213	-,161	1,000	,228
		Sig. (2-tailed)	,000	,111	,233	.	,088
		N	57	57	57	57	57
Unstandardized Residual	Correlation Coefficient	-,151	,108	,030	,228	1,000	
	Sig. (2-tailed)	,262	,423	,825	,088	.	

	N	57	57	57	57	57
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**c. Uji Heteroskedastisitas Singapura**

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
	(Constant)	.185	.139		
DIVG	.097	.054	.251	1.817	.075
DIVO	-.059	.056	-.143	-1.042	.302
KI	.012	.097	.017	.126	.900
KA	-.027	.199	-.018	-.133	.894

a. Dependent Variable: ABS\_RES

**6. Uji Nilai F**

**a. Uji Nilai F Indonesia**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.082	4	.021	4.638	.002
Residual	.284	64	.004		
Total	.366	68			

**b. Uji Nilai F Australia**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	3.576	4	.894	2.901	.031
Residual	16.023	52	.308		
Total	19.599	56			

**c. Uji Nilai F Singapura**

Model	Sum of Squares	Df	Mean Square	F	Sig.
Regression	1.012	4	.253	3.076	.023
Residual	4.604	56	.082		
Total	5.616	60			

## 7. Uji Adjusted R2

### a. Uji Adjusted R2 Indonesia

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.474 <sup>a</sup>	.225	.176	.0665583	1.916

a. Predictors: (Constant), KA, KI, DIVO, DIVG

b. Dependent Variable: MNJMN\_LABA

### b. Uji Adjusted R2 Australia

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.427 <sup>a</sup>	.182	.120	.555100162	2.064

a. Predictors: (Constant), KA, KI, DIVO, DIVG

b. Dependent Variable: Manajemen\_laba

### c. Uji Adjusted R2 Singapura

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.424 <sup>a</sup>	.180	.122	.2867406541	2.195

a. Predictors: (Constant), KA, DIVO, KI, DIVG

b. Dependent Variable: MNJMN\_LABA



## 8. Uji Nilai t

### a. Uji Nilai t Indonesia

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.030	.075		.403	.689		
DIVG	.039	.018	.252	2.172	.034	.902	1.109
DIVO	.045	.018	.282	2.450	.017	.915	1.093
KI	-.018	.051	-.038	-.344	.732	.965	1.036
KA	.121	.100	.138	1.218	.228	.939	1.065

a. Dependent Variable: MNJMN\_LABA

### b. Uji Nilai t Australia

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.113	.456		2.438	.018		
DIVG	.380	.186	.316	2.047	.046	.661	1.513
DIVO	-.518	.226	-.322	-2.296	.026	.799	1.252
KI	.020	.337	.008	.060	.953	.972	1.028
KA	-1.019	.733	-.198	-1.390	.170	.778	1.285

a. Dependent Variable: Manajemen\_laba

### c. Uji Nilai t Singapura

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.356	.206		1.732	.089		
DIVG	.217	.079	.353	2.741	.008	.880	1.136
DIVO	-.233	.083	-.361	-2.802	.007	.884	1.131
KI	.177	.143	.156	1.236	.221	.915	1.093
KA	.144	.293	.062	.492	.625	.908	1.102

a. Dependent Variable: MNJMN\_LABA

**9. Uji Beda t**

**a. Uji Group**

**1. Indonesia-Australia**

Group Statistics					
	Kelompok	N	Mean	Std. Deviation	Std. Error Mean
Manajemen_Laba	Indonesia	69	.1737480	.23024537	.02771829
	Australia	57	.7023745	.59159335	.07835845

**2. Indonesia-Singapura**

Group Statistics					
	Kelompok	N	Mean	Std. Deviation	Std. Error Mean
Manajemen_Laba	Indonesia	69	.1737480	.23024537	.02771829
	Singapura	61	.5115709	.30594086	.03917171

**3. Australia-Singapura**

Group Statistics					
	Kelompok	N	Mean	Std. Deviation	Std. Error Mean
Manajemen_Laba	Australia	57	.7023745	.59159335	.07835845
	Singapura	61	.5115709	.30594086	.03917171

**b. Uji Levene**

**1. Indonesia-Australia**

**Independent Samples Test**

	Levene's Test for Equality of Variances		t-test for Equality of Means							
	F	Sig.	T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference		
								Lower	Upper	
Manajemen_Laba	Equal variances assumed	13.341	.000	-6.827	124	.000	-.52862652	.07742711	-.68187646	-.37537658
	Equal variances not assumed			-6.360	69.989	.000	-.52862652	.08311649	-.69439759	-.36285545

## 2. Indonesia-Singapura

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	T	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
Manajemen_ Laba	4.840	.030	-7.162	128	.000	-.33782289	.04716970	-.43115620	-.24448957
			-7.040	110.650	.000	-.33782289	.04798673	-.43291511	-.24273066

## c. Australia-Singapura

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
Manajemen_ Laba	4.799	.030	2.222	116	.028	.19080363	.08588935	.02068895	.3609183
			2.178	82.668	.032	.19080363	.08760405	.01655234	.3650549

## 10. Uji Chow

### a. Nilai Residual Gabungan Indonesia-Australia

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	8.322	4	2.080	10.664	.000 <sup>b</sup>
Residual	23.605	121	.195		
Total	31.927	125			

a. Dependent Variable: Mnjmn\_laba

b. Predictors: (Constant), KA, DIVO, KI, DIVG

**b. Nilai Residual Gabungan Indonesia-Singapura**

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

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.947	4	.487	5.548	.000 <sup>b</sup>
Residual	10.968	125	.088		
Total	12.916	129			

a. Dependent Variable: Mnjmn\_laba

b. Predictors: (Constant), KA, KI, DIVG, DIVO

**c. Nilai Residual Gabungan Australia-Singapura**

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

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	4.480	4	1.120	5.803	.000 <sup>b</sup>
Residual	21.808	113	.193		
Total	26.288	117			

a. Dependent Variable: Mnjmn\_laba

b. Predictors: (Constant), KA, DIVO, KI, DIVG

