

## Lampiran 1

### Sampel Penelitian

No	Kode	Nama Perusahaan
1	MLIA	Mulia Industrindo Tbk
2	ISSP	Steel Pipe Industry of Indonesia Tbk
3	DPNS	Duta Pertiwi Nusantara Tbk
4	EKAD	Ekadharna International Tbk
5	MOLI	Madusari Murni Indah Tbk
6	SRSN	Indo Acitama Tbk d.h Sarasa Nugraha Tbk
7	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk
8	PBID	Panca Budi Idaman Tbk
9	TALF	Tunas Alfin Tbk
10	JPFA	Japfa Comfeed Indonesia Tbk
11	ALDO	Alkindo Naratama Tbk
12	FASW	Fajar Surya Wisesa Tbk
13	KDSI	Kedawung Setia Industrial Tbk
14	SPMA	Suparma Tbk
15	SWAT	Sriwahana Adityakarta Tbk
16	INDS	Indospring Tbk
17	KBLM	Kabelindo Murni Tbk
18	VOKS	Voksel Electric Tbk
19	ADES	Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk
20	BUDI	Budi Starch & Sweetener Tbk d.h Budi Acid Jaya Tbk
21	CAMP	Campina Ice Cream Industry Tbk
22	CEKA	Wilmar Cahaya Indonesia Tbk ( d.h Cahaya Kalbar Tbk )
23	CLEO	Sariguna Primatirta Tbk
24	HOKI	Buyung Poetra Sembada Tbk
25	MYOR	Mayora Indah Tbk
26	ROTI	Nippon Indosari Corporindo Tbk
27	SKLT	Sekar Laut Tbk
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk

29	WIIM	Wismilak Inti Makmur Tbk
30	DVLA	Darya Varia Laboratoria Tbk
31	HRTA	Hardinata Abadi Tbk
32	UCID	Uni-charm indonesia Tbk
33	GOOD	Garuda food Putra Putri Jaya Tbk
34	DMND	Diamond food indonesia Tbk

## Lampiran 2

### Hasil Uji Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	267	24.4285	33.4945	28.523430	1.5990006
Umur Perusahaan	267	6	107	40.02	18.999
Profitabilitas	267	.0003	.9210	.076956	.0879708
Leverage	267	.0035	5.4426	.838298	.7529162
Propensity Income Smoothing	267	-75.1444	73.5154	1.300059	12.8790712
Valid N (listwise)	267				

Sumber : Olah Data SPSS Ver 20

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		267
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.47299460
Most Extreme Differences	Absolute	.381
	Positive	.241
	Negative	-.381
Kolmogorov-Smirnov Z		6.228
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

## Hasil Uji Normalitas Setelah Dioutlier

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		100
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	1.64291027
	Absolute	.105
Most Extreme Differences	Positive	.105
	Negative	-.091
Kolmogorov-Smirnov Z		1.052
Asymp. Sig. (2-tailed)		.218

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Olah Data SPSS Ver 20

## Hasil Uji Multikolinieritas

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	6.708	5.493		1.221	.225		
Ukuran Perusahaan	-.140	.200	-.077	-.697	.487	.711	1.406
Umur Perusahaan	-.027	.016	-.161	-1.712	.090	.994	1.006
Profitabilitas	-17.305	4.701	-.371	-3.682	.000	.861	1.162
Leverage	-.459	.461	-.115	-.996	.322	.652	1.533

a. Dependent Variable: Propensity Income Smoothing

Sumber : Olah Data SPSS Ver 20

## Hasil Uji Autokorelasi

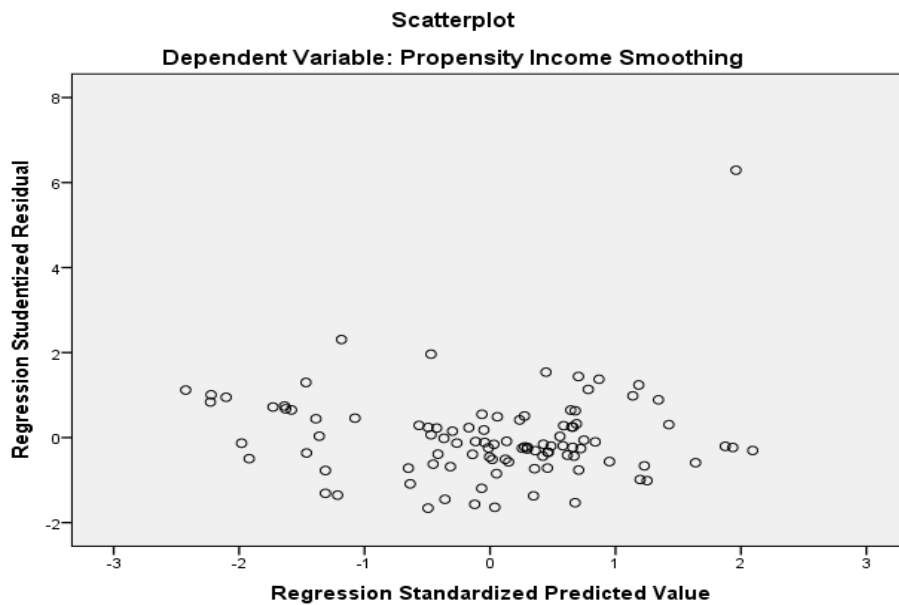
### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 <sup>a</sup>	.168	.132	1.6771412	1.827

- a. Predictors: (Constant), Leverage, Umur Perusahaan, Profitabilitas, Ukuran Perusahaan
- b. Dependent Variable: Propensity Income Smoothing

Sumber : Olah Data SPSS Ver 20

### Hasil Uji Heteroskedastisitas



Sumber : Olah Data SPSS Ver 20

### Hasil Uji Regresi Linear Berganda

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.708	5.493		1.221	.225
Ukuran Perusahaan	-.140	.200	-.077	-.697	.487
Umur Perusahaan	-.027	.016	-.161	-1.712	.090
Profitabilitas	-17.305	4.701	-.371	-3.682	.000
Leverage	-.459	.461	-.115	-.996	.322

- a. Dependent Variable: Propensity Income Smoothing

Sumber : Olah Data SPSS Ver 20

### Hasil Uji Koefisien Determinasi (R<sup>2</sup>)

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.409 <sup>a</sup>	.168	.132	1.6771412	1.827

a. Predictors: (Constant), Leverage, Umur Perusahaan, Profitabilitas, Ukuran Perusahaan

b. Dependent Variable: Propensity Income Smoothing

Sumber : Olah Data SPSS Ver 20

### Hasil Uji Kelayakan Model (F)

ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	53.767	4	13.442	4.779	.001 <sup>b</sup>
	Residual	267.216	95	2.813		
	Total	320.983	99			

a. Dependent Variable: Propensity Income Smoothing

b. Predictors: (Constant), Leverage, Umur Perusahaan, Profitabilitas, Ukuran Perusahaan

Sumber : Olah Data SPSS Ver 20

### Hasil Uji T

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	6.708	5.493		1.221	.225
Ukuran Perusahaan	-.140	.200	-.077	-.697	.487
Umur Perusahaan	-.027	.016	-.161	-1.712	.090
Profitabilitas	-17.305	4.701	-.371	-3.682	.000
Leverage	-.459	.461	-.115	-.996	.322

a. Dependent Variable: Propensity Income Smoothing

Sumber : Olah Data SPSS Ver 20