

LAMPIRAN

Lampiran 1
Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	78	-4,66	,30	-,0732	,57925
Leverage	78	-3,43	6052,39	124,1919	788,72978
Audit Fee	78	18,13	24,98	20,7451	1,42342
Kepemilikan Institusional	78	,02	95,90	59,0199	32,46211
Valid N (listwise)	78				

Lampiran 2
Uji Normalitas Sebelum Dioutlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,54980042
	Absolute	,252
Most Extreme Differences	Positive	,235
	Negative	-,252
Kolmogorov-Smirnov Z		2,224
Asymp. Sig. (2-tailed)		,000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 3
Uji Normalitas Setelah Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		52
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,56212277
	Absolute	,165
Most Extreme Differences	Positive	,147
	Negative	-,165
Kolmogorov-Smirnov Z		1,191
Asymp. Sig. (2-tailed)		,117

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 4
Hasil Uji Heteroskedasitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,528 ^a	,279	,234	1,22696

a. Predictors: (Constant), Kepemilikan Institusional, Leverage, Audit Fee

Lampiran 5
Hasil Uji Multikolinieritas

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1 Leverage	,972	1,028
Audit Fee	,964	1,038
Kepemilikan Institusional	,944	1,059

a. Dependent Variable: Manajemen Laba

Lampiran 6
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,602 ^a	,362	,322	,57942	2,093

a. Predictors: (Constant), Kepemilikan Institusional, Leverage, Audit Fee

b. Dependent Variable: Manajemen Laba

Lampiran 7
Hasil Uji Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-5,880	1,898		-3,098	,003
Leverage	-,160	,157	-,119	-1,015	,315
Audit Fee	,242	,092	,310	2,642	,011
Kepemilikan Institusional	,016	,003	,547	4,612	,000

a. Dependent Variable: Manajemen Laba

Lampiran 8

Hasil Uji *Moderate Regreson Analysis*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,153	1,316		,117	,908
1 Moderasi 1	-,024	,011	-,043	-2,152	,036
Moderasi 2	,051	,001	1,010	50,178	,000

a. Dependent Variable: KI

Lampiran 9

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,602 ^a	,362	,322	,57942	2,093

a. Predictors: (Constant), Kepemilikan Institusional, Leverage, Audit Fee

b. Dependent Variable: Manajemen Laba

Lampiran 10
Hasil Uji Kelayakan Model

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,156	3	3,052	9,091	,000 ^b
	Residual	16,115	48	,336		
	Total	25,271	51			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Kepemilikan Institusional, Leverage, Audit Fee

Lampiran 11
Hasil Uji Hipotesis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-5,880	1,898		-3,098	,003
Leverage	-,160	,157	-,119	-1,015	,315
1 Audit Fee	,242	,092	,310	2,642	,011
Kepemilikan Institusional	,016	,003	,547	4,612	,000

a. Dependent Variable: Manajemen Laba