

LAMPIRAN

Lampiran1 Tabel sample perusahaan

Kode	Nama Perusahaan
BCIP	Bumi Citra Permai Tbk.
BIPP	Bhuwanatala Indah Permai Tbk.
BSDE	Bumi Serpong Damai Tbk.
DMAS	Puradelta Lestari Tbk.
DUTI	Duta Pertiwi Tbk
GPRA	Perdana Gapuraprima Tbk.
JRPT	Jaya Real Property Tbk.
KIJA	Kawasan Industri Jababeka Tbk.
MKPI	Metropolitan Kentjana Tbk.
MTLA	Metropolitan Land Tbk.
PPRO	PP Properti Tbk.
PWON	Pakuwon Jati Tbk.
RDTX	Roda Vivatex Tbk
SMDM	Suryamas Dutamakmur Tbk.
SMRA	Summarecon Agung Tbk.
CSIS	Cahayasakti Investindo Sukses
URBN	Urban Jakarta Propertindo Tbk.
POLI	Pollux Hotels Group Tbk.
NZIA	Nusantara Almazia Tbk.
REAL	Repower Asia Indonesia Tbk.

Lampiran2 Tabel DW

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	$k=1$	dL	$k=2$	dL	$k=3$	dL	$k=4$	dL	$k=5$	dL
0	0.0102	1.4002								
1	0.0996	1.3864	0.4672	1.8964	1.7771	0.3674	2.2866			
2	0.7629	1.3224	0.5591	1.6993	0.4548	1.2282	0.2957	2.5881		
3	0.8243	1.3199	0.6291	1.6993	0.4548	1.9280	0.4441	2.2833	0.3155	2.6446
4	0.8794	1.3197	0.6972	1.6843	0.5283	1.8683	0.3769	2.1766	0.3796	2.5661
5	0.9273	1.3241	0.7580	1.6944	0.5948	1.8159	0.5745	2.0943	0.4445	2.3897
6	0.9708	1.3234	0.8132	1.6857	0.6529	1.7988	0.6321	2.0296	0.5052	2.2959
7	1.0097	1.3203	0.8612	1.6621	0.7067	1.7744	0.6852	1.9774	0.5620	2.2168
8	1.0450	1.3203	0.9054	1.6307	0.7567	1.7440	0.7340	1.9351	0.6150	2.1567
9	1.0770	1.3003	0.9452	1.5831	0.8040	1.7101	0.7790	1.8905	0.6643	2.1041
10	1.1062	1.3709	0.9820	1.5386	0.8572	1.6727	0.8204	1.8719	0.7098	2.0600
11	1.1330	1.3812	1.0154	1.5061	0.9068	1.6325	0.8588	1.8482	0.7525	2.0226
12	1.1576	1.3913	1.0461	1.4753	0.9531	1.6001	0.8204	1.8719	0.7998	2.0000
13	1.1804	1.4012	1.0743	1.4458	0.9966	1.5651	0.8616	1.7591	0.9754	1.9727
14	1.2015	1.4107	1.1004	1.4187	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
15	1.2212	1.4200	1.1246	1.3885	1.0202	1.6694	0.9272	1.8116	0.8286	1.9635
16	1.2395	1.4289	1.1471	1.3608	1.0526	1.6640	0.9578	1.7974	0.8629	1.9400
17	1.2567	1.4378	1.1682	1.3435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
18	1.2728	1.4458	1.1878	1.3464	1.1016	1.6565	1.0131	1.7753	0.9249	1.9018
19	1.2879	1.4537	1.2063	1.3495	1.1238	1.6540	1.0381	1.7666	0.9530	1.8863
20	1.3022	1.4614	1.2236	1.3528	1.1452	1.6523	1.0616	1.7591	0.9794	1.8727
21	1.3157	1.4688	1.2399	1.3562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
22	1.3284	1.4759	1.2553	1.3596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
23	1.3405	1.4828	1.2699	1.3631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
24	1.3520	1.4894	1.2837	1.3666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
25	1.3630	1.4957	1.2966	1.3701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
26	1.3734	1.5019	1.3093	1.3736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
27	1.3834	1.5078	1.3212	1.3770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
28	1.3929	1.5136	1.3328	1.3805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
29	1.4019	1.5194	1.3433	1.3838	1.2833	1.6528	1.2224	1.7259	1.1601	1.8029
30	1.4107	1.5245	1.3537	1.3872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
31	1.4190	1.5297	1.3635	1.3904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
32	1.4270	1.5348	1.3730	1.3937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
33	1.4347	1.5396	1.3821	1.3969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
34	1.4421	1.5444	1.3908	1.4000	1.3388	1.6589	1.2848	1.7209	1.2305	1.7859
35	1.4493	1.5490	1.3992	1.4031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
36	1.4562	1.5535	1.4071	1.4061	1.3569	1.6617	1.3064	1.7202	1.2546	1.7814
37	1.4628	1.5577	1.4151	1.4091	1.3653	1.6632	1.3166	1.7200	1.2660	1.7794
38	1.4692	1.5619	1.4226	1.4120	1.3740	1.6647	1.3263	1.7200	1.2769	1.7777
39	1.4754	1.5660	1.4298	1.4148	1.3823	1.6662	1.3356	1.7200	1.2874	1.7762
40	1.4814	1.5700	1.4368	1.4176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
41	1.4872	1.5739	1.4435	1.4204	1.3996	1.6692	1.3535	1.7203	1.3073	1.7736
42	1.4928	1.5776	1.4500	1.4231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
43	1.4982	1.5813	1.4564	1.4257	1.4131	1.6723	1.3704	1.7207	1.3256	1.7716
44	1.5035	1.5849	1.4628	1.4283	1.4196	1.6739	1.3779	1.7214	1.3346	1.7708
45	1.5086	1.5884	1.4694	1.4309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
46	1.5135	1.5917	1.4741	1.4334	1.4339	1.6769	1.3926	1.7223	1.3512	1.7694
47	1.5183	1.5951	1.4797	1.4359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
48	1.5229	1.5983	1.4851	1.4383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
49	1.5276	1.6014	1.4903	1.4406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
50	1.5320	1.6045	1.4954	1.4430	1.4581	1.6830	1.4204	1.7245	1.3815	1.7678
51	1.5363	1.6075	1.5004	1.4452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
52	1.5405	1.6105	1.5052	1.4475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
53	1.5446	1.6134	1.5099	1.4497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
54	1.5485	1.6162	1.5144	1.4518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
55	1.5524	1.6189	1.5189	1.4539	1.4847	1.6903	1.4499	1.7281	1.4146	1.7671
56	1.5562	1.6216	1.5232	1.4561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
57	1.5599	1.6243	1.5274	1.4583	1.4943	1.6932	1.4607	1.7295	1.4265	1.7671
58	1.5635	1.6268	1.5312	1.4601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7671
59	1.5670	1.6294	1.5348	1.4621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7671
60	1.5704	1.6318	1.5385	1.4640	1.5078	1.6974	1.4758	1.7319	1.4433	1.7671
61	1.5738	1.6343	1.5423	1.4660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7670
62	1.5771	1.6367	1.5460	1.4678	1.5164	1.7002	1.4853	1.7335	1.4537	1.7670
63	1.5803	1.6390	1.5497	1.4697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
64	1.5834	1.6413	1.5532	1.4715	1.5245	1.7028	1.4945	1.7351	1.4637	1.7683

Lampiran3 hasil uji descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Beneish M-Score	60	-11.99	21.27	2.9949	3.76462
Bdout	60	.25	.67	.4255	.12936
Manajemen Laba	60	-142.69	.69	-35.6314	39.89008
Valid N (listwise)	60				

Lampiran4 hasil uji asumsi klasik

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		55
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1.37763770
	Absolute	.074
Most Extreme Differences	Positive	.074
	Negative	-.049
Kolmogorov-Smirnov Z		.546
Asymp. Sig. (2-tailed)		.927

a. Test distribution is Normal.

Lampiran5 hasil linear berganda

Model	Unstandardized Coefficients	
	B	Std. Error
(Constant)	.645	.715
1 Bdout	4.230	1.544
Manajemen Laba	-.004	.005

Lampiran6 koefisien determinasi**Model Summary^b**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.360 ^a	.130	.096	1.40388	1.695

a. Predictors: (Constant), Manajemen Laba, Bdout

b. Dependent Variable: Beneish M-Score

Lampiran7 uji F**ANOVA^a**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.306	2	7.653	3.883	.027 ^b
	Residual	102.486	52	1.971		
	Total	117.792	54			

a. Dependent Variable: Beneish M-Score

b. Predictors: (Constant), Manajemen Laba, Bdout

Lampiran8 uji T**Coefficients^a**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.645	.715		.903	.371
	Bdout	4.230	1.544	.358	2.739	.008
	Manajemen Laba	-.004	.005	-.115	-.882	.382

a. Dependent Variable: Beneish M-Score