

### 3. Hasil Pengujian SPSS

#### a. Statistik Deskriptif

Descriptive Statistics						
	N	Range	Minimum	Maximum	Mean	Std. Deviation
Pengungkapan CSR	84	.32	.42	.74	.567	.7860
Manajemen Laba Riil	84	.37	.17	.18	.464	.2124
Valid N (listwise)	84					

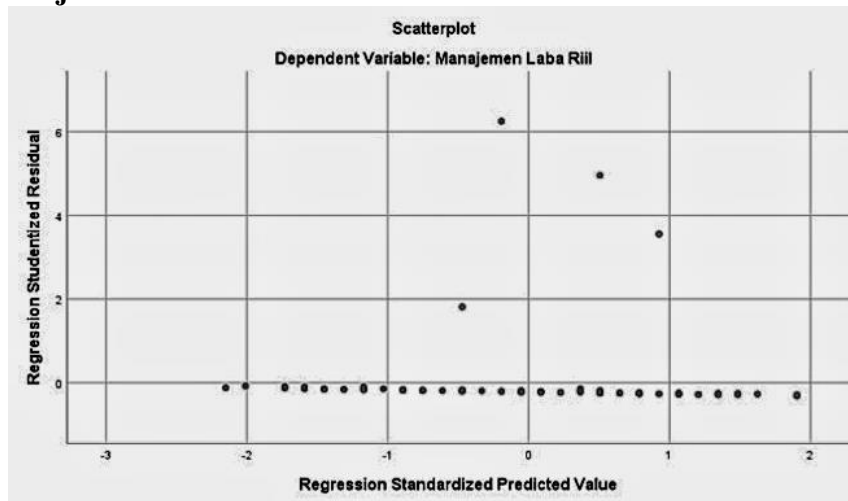
#### b. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		84
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.00002122
	Most Extreme Differences	
	Absolute	.482
	Positive	.482
	Negative	-.379
Test Statistic		.482
Asymp. Sig. (2-tailed)		.210 <sup>c</sup>
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

#### c. Uji Multikolinearitas

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Pengungkapan CSR	.984	1.000

#### d. Uji Heteroskedesitas



#### e. Uji Regresi Linear Sederhana

Coefficients <sup>a</sup>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error			
1	(Constant)	1.192E-5	.000		.698	.487
	Pengungkapan CSR	1.300E-5	.000	-.047	.430	.048

a. Dependent Variable: Manajemen Laba Riil

#### f. Uji Koefisien Determinasi

Model Summary <sup>b</sup>				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.047 <sup>a</sup>	.225	.599	.00213615

a. Predictors: (Constant), Pengungkapan CSR

b. Dependent Variable: Manajemen Laba Riil

#### g. Uji Kelayakan Model

ANOVA <sup>a</sup>						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.2480	1	.496	.186	.678 <sup>b</sup>
	Residual	.4880	82	.698		
	Total	.6359	83			

a. Dependent Variable: Manajemen Laba Riil

b. Predictors: (Constant), Pengungkapan CSR

#### h. Uji Hipotesis

<b>Coefficients<sup>a</sup></b>						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.192	.000		.698	.487
	Pengungkapan CSR	1.300	.000	-.047	.430	.048

a. Dependent Variable: Manajemen Laba Riil