

LAMPIRAN

Lampiran 1 Tabulasi

NO	KODE	TAHUN	RETURN ON ASSET (X1)	EP. INSTITUSIONAL (X2)	K. PERUSAHAAN (X3)	Discretionary Accrual (Y)
1	ADES	2020	0.14	0.92	27.59	0.027
		2021	0.20	0.92	27.90	-0.025
		2022	0.22	0.92	28.13	0.052
2	BTEK	2020	-0.12	0.41	29.07	-0.004
		2021	-0.03	0.41	29.06	0.160
		2022	-0.03	0.42	29.05	0.060
3	BUDI	2020	0.02	0.58	28.72	0.142
		2021	0.03	0.58	28.73	-0.017
		2022	0.03	0.6	28.79	0.143
4	CEKA	2020	0.12	0.87	28.08	-0.121
		2021	0.11	0.87	28.16	-0.255
		2022	0.13	0.87	28.17	-0.061
5	DLTA	2020	0.10	0.26	27.83	-0.014
		2021	0.14	0.26	27.90	-0.159
		2022	0.18	0.26	27.90	0.016
6	DMND	2020	0.04	0.20	29.37	0.075
		2021	0.06	0.20	29.47	-0.012
		2022	0.06	0.20	29.56	0.057
7	FOOD	2020	-0.15	0.65	25.45	0.083
		2021	-0.14	0.64	25.39	0.096
		2022	-0.03	0.73	28.23	-0.320
8	GOOD	2020	0.04	0.38	29.51	0.103
		2021	0.07	0.39	29.54	0.010
		2022	0.07	0.50	29.62	-0.015
9	HOKI	2020	0.04	0.65	27.53	0.311
		2021	0.01	0.65	27.62	0.252
		2022	0.00	0.65	27.42	-0.178
10	ICBP	2020	0.07	0.81	32.27	-0.004
		2021	0.07	0.81	32.40	-0.01
		2022	0.05	0.81	32.38	-0.026
11	IHKP	2020	-0.12	0.19	26.56	-0.058
		2021	-0.15	0.19	26.42	-0.089
		2022	-0.19	0.29	26.25	-0.091
12	IKAN	2020	-0.01	0.34	25.61	0.582
		2021	0.01	0.34	25.58	-0.074
		2022	0.02	0.34	25.56	-0.059
13	INDF	2020	0.05	0.50	32.73	0.040
		2021	0.06	0.50	32.82	-0.001
		2022	0.05	0.50	32.83	0.010
14	KEJU	2020	0.18	0.71	27.24	-0.071
		2021	0.19	0.71	27.37	0.02
		2022	0.14	0.72	27.48	0.122
15	MLBI	2020	0.10	0.82	28.70	0.106
		2021	0.23	0.82	28.70	-0.137
		2022	0.27	0.89	28.85	-0.157
16	MYOR	2020	0.11	0.59	30.62	-0.022
		2021	0.06	0.59	30.62	0.010
		2022	0.09	0.59	30.73	0.032
17	PCAR	2020	-0.15	0.30	25.36	-0.237
		2021	0.01	0.30	25.33	-0.354
		2022	0.05	0.46	25.36	-0.314
18	PSDN	2020	-0.07	0.68	27.36	0.306
		2021	-0.12	0.68	27.28	-0.037
		2022	-0.04	0.66	27.28	0.267
19	SKBM	2020	0.00	0.83	28.20	-0.196
		2021	0.02	0.67	28.31	-0.049
		2022	0.04	0.73	28.35	0.056
20	STTP	2020	0.18	0.57	28.87	-0.038
		2021	0.16	0.57	29.00	0.056
		2022	0.14	0.57	29.16	0.002
21	TBLA	2020	0.04	0.55	30.60	0.158
		2021	0.04	0.55	30.68	-0.076
		2022	0.03	0.58	30.80	0.052

Lampiran 2 Hasil Olah SPSS

1. Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		63
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.03371154
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.099
Test Statistic		.100
Asymp. Sig. (2-tailed)		.187 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

2. Multikolonieritas, Regresi Linier Berganda dan Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.247	.062		-3.957	.000		
Kinerja Keuangan	.144	.045	.357	3.177	.002	.792	1.263
Corporate Governance	-.059	.019	-.336	-3.107	.003	.854	1.171
Ukuran Perusahaan	-.010	.002	-.487	-4.626	.000	.902	1.109

a. Dependent Variable: Manajemen Laba

3. Autokorelasi & Koefisien Determinasi

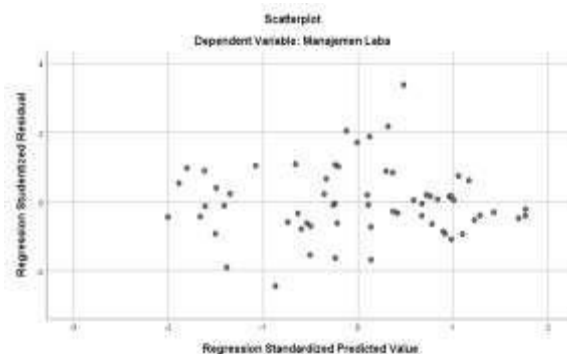
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.640 ^a	.410	.380	.03207	1.805

a. Predictors: (Constant), Corporate Governance, Ukuran Perusahaan, Kinerja Keuangan

b. Dependent Variable: Manajemen Laba

4. Heteroskedastisitas



5. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.042	3	.014	13.642	.000 ^b
	Residual	.061	59	.001		
	Total	.103	62			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Corporate Governance, Ukuran Perusahaan, Kinerja Keuangan

Lampiran 3 Tabel DW

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Lampiran 4 F Tabel

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82

Lampiran 5 T Tabel

Pr df	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041