

LAMPIRAN A DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR

NO	KODE	NAMA PERUSAHAAN
1	ADES	PT Akasha Wira International Tbk
2	AGII	PT Aneka Gas Industri Tbk.
3	AKPI	Argha Karya Prima Ind. Tbk
4	ALDO	AlkindoNaratama Tbk
5	AMFG	Asahimas Flat Glass Tbk
6	ARNA	Arwana Citramulia Tbk
7	ASII	Astra International Tbk
8	AUTO	Astra Otoparts Tbk
9	BATA	Sepatu Bata Tbk
10	BUDI	PT Budi Starch & Sweetener Tbk.
11	CEKA	PT Wilmar Cahaya Indonesia Tbk.
12	CINT	PT Chitose Internasional Tbk
13	CPIN	Charoen Pokphand Indonesia Tbk
14	DLTA	Delta Djakarta Tbk
15	DPNS	Duta Pertiwi Nusantara Tbk
16	DVLA	Darya-Varia Laboratoria Tbk
17	EKAD	Ekadharma International Tbk
18	GGRM	Gudang Garam Tbk
19	HMSP	HM Sampoerna Tbk
20	ICBP	Indofood CBP Sukses Makmur Tbk
21	IGAR	Champion Pacific Indonesia Tbk
22	IMPC	Impact Pratama Industri Tbk
23	INAI	Indal Aluminium Industry Tbk
24	INCI	Intanwijaya Internasional Tbk
25	INDF	Indofood Sukses Makmur Tbk
26	INDS	Indospring Tbk
27	INTP	Indah Kiat Pulp & Paper Tbk
28	ISSP	PT Steel Pipe Industry of Indonesia Tbk
29	JECC	Jembo Cable Company Tbk
30	JPFA	JAPFA Comfeed Indonesia Tbk
31	KBLI	PT KMI Wire and Cable Tbk
32	KBLM	Kabelindo Murni Tbk
33	KDSI	Kedawung Setia Industrial Tbk

34	KLBF	Kalbe Farma Tbk
35	KMTR	PT Kirana Megatara Tbk.
36	LION	Lion Metal Works Tbk
37	LMSH	Lionmesh Prima Tbk
38	MLBI	Multi Bintang Indonesia Tbk
39	MYOR	Mayora Indah Tbk
40	NIPS	Nipress Tbk
41	PICO	Pelangi Indah Canindo Tbk
42	RICY	PT Ricky Putra Globalindo Tbk
43	ROTI	Nippon Indosari Corpindo Tbk
44	SCCO	Supreme Cable Manufacturing Corporation Tbk
45	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
46	SKBM	Sekar Bumi Tbk
47	SMGR	Semen Indonesia (Persero) Tbk
48	SMSM	Selamat Sempurna Tbk
49	STAR	Star Petrochem Tbk
50	TALF	PT Tunas Alfin Tbk
51	TCID	Tifico Fiber Indonesia Tbk
52	TOTO	Surya Toto Indonesia Tbk
53	TRIS	Trisula International Tbk
54	TRST	Tembaga Mulia Semanan Tbk
55	TSPC	Tempo Scan Pacific Tbk
56	ULTJ	Ultra Jaya Milk Industry Tbk
57	UNIT	Nusantara Inti Corpora Tbk
58	UNVR	Unilever Indonesia Tbk
59	VOKS	PT Voksel Electric Tbk
60	WIIM	Wismilak Inti Makmur Tbk
61	WTON	Wijaya Karya Beton

LAMPIRAN B HASIL STATISTIK DESKRIPTIF

Tabel
Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	160	,001	,474	,11500	,086694
leverage	160	,001	,724	,36851	,177052
ukuran perusahaan	160	18,898	25,132	21,64905	1,442115
book tax difference	160	-,17105	,16607	,0161462	,05577526
manajemen laba	160	-1,464	,140	-,12251	,147952
Valid N (listwise)	160				

Sumber : Data Sekunder Diolah, 2019

Tabel
Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		160
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	,12955236
Most Extreme Differences	Absolute	,105
	Positive	,105
	Negative	-,100
Kolmogorov-Smirnov Z		1,323
Asymp. Sig. (2-tailed)		,060

a. Test distribution is Normal.

b. Calculated from data.

Sumber : Data sekunder diolah, 2019

Tabel
Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,037	,168		,220	,827		
1 Profitabilitas	-,748	,132	-,438	-5,659	,000	,825	1,212
leverage	-,012	,060	-,014	-,193	,847	,969	1,032
ukuran perusahaan	-,004	,008	-,036	-,459	,647	,820	1,220
book tax difference	,616	,195	,232	3,156	,002	,914	1,094

a. Dependent Variable: manajemen laba
Sumber : Data sekunder diolah, 2019

Tabel
Uji Rank Order Spearman

Correlations

		Profitabilit as	leverag e	ukuran perusahaan	book tax difference	Ares	
Spearman's rho	Profitabilitas	Correlation Coefficient	1,000	-,129	,320**	,214**	,143
		Sig. (2-tailed)	.	,103	,000	,007	,072
		N	160	160	160	160	160
	leverage	Correlation Coefficient	-,129	1,000	,070	-,086	-,010
		Sig. (2-tailed)	,103	.	,381	,277	,902
		N	160	160	160	160	160
	ukuran perusahaan	Correlation Coefficient	,320**	,070	1,000	,045	-,013
		Sig. (2-tailed)	,000	,381	.	,571	,866
		N	160	160	160	160	160
	book tax difference	Correlation Coefficient	,214**	-,086	,045	1,000	-,050
		Sig. (2-tailed)	,007	,277	,571	.	,534
		N	160	160	160	160	160
Ares	Correlation Coefficient	,143	-,010	-,013	-,050	1,000	
	Sig. (2-tailed)	,072	,902	,866	,534	.	
	N	160	160	160	160	160	

** . Correlation is significant at the 0.01 level (2-tailed).

Tabel
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,483 ^a	,233	,213	,131213	1,897

a. Predictors: (Constant), book tax difference, leverage, Profitabilitas, ukuran perusahaan

b. Dependent Variable: manajemen laba

Sumber : Data sekunder diolah, 2019

Tabel
Model Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,037	,168		,220	,827
1 Profitabilitas	-,748	,132	-,438	-5,659	,000
leverage	-,012	,060	-,014	-,193	,847
ukuran perusahaan	-,004	,008	-,036	-,459	,647
book tax difference	,616	,195	,232	3,156	,002

a. Dependent Variable: manajemen laba
Sumber: Data Sekunder diolah, 2019

Tabel
Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,483 ^a	,233	,213	,131213

a. Predictors: (Constant), book tax difference, leverage, Profitabilitas, ukuran perusahaan
b. Dependent Variable: manajemen laba

Tabel
Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,812	4	,203	11,788	,000 ^b
Residual	2,669	155	,017		
Total	3,480	159			

a. Dependent Variable: manajemen laba
b. Predictors: (Constant), book tax difference, leverage, Profitabilitas, ukuran perusahaan
Sumber: Data Sekunder diolah, 2019

Tabel
Hasil Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	,037	,168		,220	,827
1	Profitabilitas	-,748	,132	-,438	-5,659	,000
	leverage	-,012	,060	-,014	-,193	,847
	ukuran perusahaan	-,004	,008	-,036	-,459	,647
	book tax difference	,616	,195	,232	3,156	,002

a. Dependent Variable: manajemen laba
Sumber: Data Sekunder diolah, 2019