

LAMPIRAN

Lampiran 1.

Daftar Nama Perusahaan Sektor *Consumer Non Cyclical*s di BEI 2021-2023

NO	KODE	NAMA PERUSAHAAN
1	AALI	Astra Agro Lestari Tbk.
2	ADES	Akasha Wira International Tbk.
3	AGAR	Asia Sejahtera Mina Tbk.
4	AISA	FKS Food Sejahtera Tbk.
5	ALTO	Tri Banyan Tirta Tbk.
6	AMMS	Agung Menjangan Mas Tbk.
7	AMRT	Sumber Alfaria Trijaya Tbk.
8	ANDI	Andira Agro Tbk.
9	ANJT	Austindo Nusantara Jaya Tbk.
10	ASHA	Cilacap Samudera Fishing Indus
11	AYAM	Janu Putra Sejahtera Tbk.
12	BEEF	Estika Tata Tiara Tbk.
13	BEER	Jobubu Jarum Minahasa Tbk.
14	BISI	BISI International Tbk.
15	BOBA	Formosa Ingredient Factory Tbk
16	BTEK	Bumi Teknokultura Unggul Tbk
17	BUAH	Segar Kumala Indonesia Tbk.
18	BUDI	Budi Starch & Sweetener Tbk.
19	BWPT	Eagle High Plantations Tbk.
20	CAMP	Campina Ice Cream Industry Tbk
21	CBUT	Citra Borneo Utama Tbk.
22	CEKA	Wilmar Cahaya Indonesia Tbk.
23	CLEO	Sariguna Primatirta Tbk.
24	CMRY	Cisarua Mountain Dairy Tbk.
25	COCO	Wahana Interfood Nusantara Tbk
26	CPIN	Charoen Pokphand Indonesia Tbk
27	CPRO	Central Proteina Prima Tbk.
28	CRAB	Toba Surimi Industries Tbk.
29	CSRA	Cisadane Sawit Raya Tbk.
30	DAYA	Duta Intidaya Tbk.
31	DEWI	Dewi Shri Farmino Tbk.
32	DLTA	Delta Djakarta Tbk.
33	DMND	Diamond Food Indonesia Tbk.
34	DPUM	Dua Putra Utama Makmur Tbk.
35	DSFI	Dharma Samudera Fishing Indust
36	DSNG	Dharma Satya Nusantara Tbk.

37	ENZO	Moreno Abadi Perkasa Tbk.
38	EPMT	Enseval Putera Megatrading Tbk
39	EURO	Estee Gold Feet Tbk.
40	FAPA	FAP Agri Tbk.
41	FISH	FKS Multi Agro Tbk.
42	FLMC	Falmaco Nonwoven Industri Tbk.
43	FOOD	Sentra Food Indonesia Tbk.
44	GGRM	Gudang Garam Tbk.
45	GOLL	Golden Plantation Tbk.
46	GOOD	Garudafood Putra Putri Jaya Tb
47	GRPM	Graha Prima Mentari Tbk.
48	GULA	Aman Agrindo Tbk.
49	GUNA	Gunanusa Eramandiri Tbk.
50	GZCO	Gozco Plantations Tbk.
51	HERO	Hero Supermarket Tbk.
52	HMSP	H.M. Sampoerna Tbk.
53	HOKI	Buyung Poetra Sembada Tbk.
54	IBOS	Indo Boga Sukses Tbk.
55	ICBP	Indofood CBP Sukses Makmur Tbk
56	IKAN	Era Mandiri Cemerlang Tbk.
57	INDF	Indofood Sukses Makmur Tbk.
58	IPPE	Indo Pureco Pratama Tbk.
59	ISEA	Indo American Seafoods Tbk.
60	ITIC	Indonesian Tobacco Tbk.
61	JARR	Jhonlin Agro Raya Tbk.
62	JAWA	Jaya Agra Wattie Tbk.
63	JPFA	Japfa Comfeed Indonesia Tbk.
64	KEJU	Mulia Boga Raya Tbk.
65	KINO	Kino Indonesia Tbk.
66	KMDS	Kurniamitra Duta Sentosa Tbk.
67	KPAS	Cottonindo Ariesta Tbk.
68	LAPD	Leyand International Tbk.
69	LSIP	PP London Sumatra Indonesia Tb
70	MAGP	Multi Agro Gemilang Plantation
71	MAIN	Malindo Feedmill Tbk.
72	MAXI	Maxindo Karya Anugerah Tbk.
73	MBTO	Martina Berto Tbk.
74	MGRO	Mahkota Group Tbk.
75	MIDI	Midi Utama Indonesia Tbk.
76	MKTR	Menthobi Karyatama Raya Tbk.
77	MLBI	Multi Bintang Indonesia Tbk.

78	MLPL	Multipolar Tbk.
79	MPPA	Matahari Putra Prima Tbk.
80	MRAT	Mustika Ratu Tbk.
81	MSJA	Multi Spunindo Jaya Tbk.
82	MYOR	Mayora Indah Tbk.
83	NANO	Nanotech Indonesia Global Tbk.
84	NASI	Wahana Inti Makmur Tbk.
85	NAYZ	Hassana Boga Sejahtera Tbk.
86	NEST	Esta Indonesia Tbk.
87	NSSS	Nusantara Sawit Sejahtera Tbk.
88	OILS	Indo Oil Perkasa Tbk.
89	PCAR	Prima Cakrawala Abadi Tbk.
90	PGUN	Pradiksi Gunatama Tbk.
91	PMMP	Panca Mitra Multiperdana Tbk.
92	PNGO	Pinago Utama Tbk.
93	PSDN	Prasidha Aneka Niaga Tbk
94	PSGO	Palma Serasih Tbk.
95	PTPS	Pulau Subur Tbk.
96	RANC	Supra Boga Lestari Tbk.
97	ROTI	Nippon Indosari Corpindo Tbk.
98	SDPC	Millennium Pharmacon Internati
99	SGRO	Sampoerna Agro Tbk.
100	SIMP	Salim Ivomas Pratama Tbk.
101	SIPD	Sreeya Sewu Indonesia Tbk.
102	SKBM	Sekar Bumi Tbk.
103	SKLT	Sekar Laut Tbk.
104	SMAR	Smart Tbk.
105	SOUL	Mitra Tirta Buwana Tbk.
106	SSMS	Sawit Sumbermas Sarana Tbk.
107	STAA	Sumber Tani Agung Resources Tb
108	STRK	Lovina Beach Brewery Tbk.
109	STTP	Siantar Top Tbk.
110	TAPG	Triputra Agro Persada Tbk.
111	TAYS	Jaya Swarasa Agung Tbk.
112	TBLA	Tunas Baru Lampung Tbk.
113	TCID	Mandom Indonesia Tbk.
114	TGKA	Tigaraksa Satria Tbk.
115	TGUK	Platinum Wahab Nusantara Tbk.
116	TLDN	Teladan Prima Agro Tbk.
117	TRGU	Cerestar Indonesia Tbk.
118	UCID	Uni-Charm Indonesia Tbk.

119	UDNG	Agro Bahari Nusantara Tbk.
120	ULTJ	Ultrajaya Milk Industry & Trad
121	UNSP	Bakrie Sumatera Plantations Tb
122	UNVR	Unilever Indonesia Tbk.
123	VICI	Victoria Care Indonesia Tbk.
124	WAPO	Wahana Pronatural Tbk.
125	WICO	Wicaksana Overseas Internation
126	WIIM	Wismilak Inti Makmur Tbk.
127	WINE	Hatten Bali Tbk.
128	WMPP	Widodo Makmur Perkasa Tbk.
129	WMUU	Widodo Makmur Unggas Tbk.

Lampiran 2. Sampel Perusahaan Hasil Observasi

NO	KODE	NAMA PERUSAHAAN
1	AMRT	Sumber Alfaria Trijaya Tbk.
2	ANJT	Austindo Nusantara Jaya Tbk.
3	BISI	BISI International Tbk.
4	CAMP	Campina Ice Cream Industry Tbk
5	CLEO	Sariguna Primatirta Tbk.
6	CMRY	Cisarua Mountain Dairy Tbk.
7	DMND	Diamond Food Indonesia Tbk.
8	DSNG	Dharma Satya Nusantara Tbk.
9	INDF	Indofood Sukses Makmur Tbk.
10	PMMP	Panca Mitra Multiperdana Tbk.
11	TAPG	Triputra Agro Persada Tbk.
12	ULTJ	Ultrajaya Milk Industry & Trad
13	WIIM	Wismilak Inti Makmur Tbk.

Lampiran 3. Tabulasi Penelitian Variabel

No	Tahun	Kode	X1	X2	X3	X4	X5	Y
1	2021	AMRT	0.30	0.50	3	0.02	0.02	0.27
2	2021	ANJT	0.40	0.38	3	0.10	0.15	0.05
3	2021	BISI	0.07	0.33	3	0.00	0.19	0.00
4	2021	CAMP	0.26	0.33	3	0.84	0.10	0.01
5	2021	CLEO	0.26	0.33	3	0.01	0.16	0.00
6	2021	CMRY	0.38	0.33	3	0.77	0.19	0.52
7	2021	DMND	0.25	0.60	3	0.40	0.05	0.04
8	2021	DSNG	0.22	0.33	3	0.09	0.10	0.01

9	2021	INDF	0.37	0.38	3	0.00	0.11	0.07
10	2021	PMMP	0.16	0.33	3	0.34	0.05	0.00
11	2021	TAPG	0.46	0.38	3	0.00	0.19	0.07
12	2021	ULTJ	0.12	0.50	3	0.54	0.19	0.01
13	2021	WIIM	0.18	0.33	3	0.39	0.06	0.05
14	2022	AMRT	0.33	0.60	3	0.02	0.03	0.17
15	2022	ANJT	0.45	0.38	3	0.10	0.08	0.01
16	2022	BISI	0.12	0.33	3	0.00	0.22	0.01
17	2022	CAMP	0.23	0.50	3	0.84	0.11	0.02
18	2022	CLEO	0.29	0.33	3	0.01	0.11	(0.00)
19	2022	CMRY	0.62	0.33	3	0.77	0.17	0.25
20	2022	DMND	0.19	0.60	3	0.40	0.05	0.07
21	2022	DSNG	0.44	0.33	3	0.09	0.13	0.04
22	2022	INDF	0.33	0.38	3	0.00	0.08	0.04
23	2022	PMMP	0.16	0.33	3	0.34	0.04	0.04
24	2022	TAPG	0.46	0.38	3	0.01	0.33	0.19
25	2022	ULTJ	0.12	0.33	2	0.54	0.13	0.02
26	2022	WIIM	0.21	0.50	3	0.55	0.07	0.06
27	2023	AMRT	0.34	0.50	3	0.01	0.03	0.13
28	2023	ANJT	0.40	0.43	3	0.09	0.01	(0.02)
29	2023	BISI	0.16	0.50	3	0.00	0.26	(0.01)
30	2023	CAMP	0.22	0.50	3	0.85	0.11	(0.00)
31	2023	CLEO	0.29	0.33	3	0.01	0.15	0.06
32	2023	CMRY	0.38	0.33	4	0.75	0.16	0.13
33	2023	DMND	0.23	0.80	3	0.40	0.03	0.03
34	2023	DSNG	0.45	0.33	3	0.14	0.09	(0.00)
35	2023	INDF	0.36	0.38	3	0.00	0.10	0.00
36	2023	PMMP	0.16	0.33	3	0.34	0.00	(0.01)
37	2023	TAPG	0.44	0.38	3	0.01	0.20	(0.05)
38	2023	ULTJ	0.21	0.33	2	0.39	0.14	0.01
39	2023	WIIM	0.32	0.50	3	0.64	0.10	0.05

Lampiran 4. Tabel Durbin Watson

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

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564								
8	0.7629	1.3324	0.4672	1.8964	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
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 5. Tabel Penelitian Distribusi F atau 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
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Lampiran 6. Hasil Output SPSS

A. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
CSR	39	.07	.62	.2908	.12353
KI	39	.33	.80	.4110	.10774
KA	39	2.00	4.00	2.9744	.27977
KM	39	.00	.85	.2764	.29861
NPM	39	.00	.33	.1155	.07236
Manajemen Laba	39	-.05	.52	.0600	.10330
Valid N (listwise)	39				

Sumber : Data diolah SPSS Ver 25

B. Uji Asumsi Klasik

1. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test			
			Unstandardized Residual
N			39
Normal Parameters ^{a,b}	Mean		.0000000
	Std. Deviation		.09133227
Most Extreme Differences	Absolute		.208
	Positive		.208
	Negative		-.117
Test Statistic			.208
Asymp. Sig. (2-tailed)			.000 ^c
Monte Carlo Sig. (2-tailed)	Sig.		.058 ^d
	99% Confidence Interval	Lower Bound	.052
		Upper Bound	.064
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. Based on 10000 sampled tables with starting seed 2000000.			

Sumber : Data diolah SPSS Ver 25

2. Uji Multikolinieritas

Coefficients ^a								
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.146	.182		-.804	.427		
	Corporate Social Responsibility	.319	.137	.381	2.322	.027	.881	1.136
	Komisaris Independen	.082	.159	.085	.516	.609	.863	1.158
	Komite Audit	.011	.059	.031	.190	.850	.916	1.092
	Kepemilikan Manajerial	.092	.054	.265	1.692	.100	.967	1.034
	Profitabilitas	.182	.234	.127	.776	.443	.879	1.138

a. Dependent Variable: Manajemen Laba

Sumber : Data diolah SPSS Ver 25

3. Uji Heteroskedastisitas

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.018	.131		-.137	.892
	Corporate Social Responsibility	.181	.099	.319	1.835	.076
	Komisaris Independen	.078	.114	.120	.684	.499
	Komite Audit	-.009	.043	-.034	-.202	.841
	Kepemilikan Manajerial	.040	.039	.172	1.038	.307
	Profitabilitas	.047	.169	.048	.277	.784

a. Dependent Variable: Ares

Sumber : Data diolah SPSS Ver 25

4. Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.467 ^a	.218	.100	.09801	1.938

a. Predictors: (Constant), Profitabilitas, KA, KM, CSR, KI

b. Dependent Variable: Manajemen Laba

Sumber : Data diolah SPSS Ver 25

C. Pengujian Hipotesis

1. Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.146	.182		-.804	.427
	Corporate Social Responsibility	.319	.137	.381	2.322	.027
	Komisaris Independen	.082	.159	.085	.516	.609
	Komite Audit	.011	.059	.031	.190	.850
	Kepemilikan Manajerial	.092	.054	.265	1.692	.100
	Profitabilitas	.182	.234	.127	.776	.443

a. Dependent Variable: Manajemen Laba

Sumber : *Data diolah SPSS Ver 25*

2. Uji Koefisien Determinasi (R²)

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.467 ^a	.218	.100	.09801	1.938

a. Predictors: (Constant), Profitabilitas, KA, KM, CSR, KI

b. Dependent Variable: Manajemen Laba

Sumber : *Data diolah SPSS Ver 25*

3. Uji Kelayakan Model (Uji f)

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.089	5	.018	1.843	.132 ^b
	Residual	.317	33	.010		
	Total	.405	38			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Profitabilitas, Komite Audit, Kepemilikan Manajerial, Corporate Social Responsibility, Komisaris Independen

Sumber : *Data diolah SPSS Ver 25*

4. Uji Hipotesis (Uji t)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.146	.182		-.804	.427
	Corporate Social Responsibility	.319	.137	.381	2.322	.027
	Komisaris Independen	.082	.159	.085	.516	.609
	Komite Audit	.011	.059	.031	.190	.850
	Kepemilikan Manajerial	.092	.054	.265	1.692	.100
	Profitabilitas	.182	.234	.127	.776	.443
a. Dependent Variable: Manajemen Laba						

Sumber : *Data diolah SPSS Ver 25*