LAMPIRAN 6

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	75	.01	.23	.0871	.06394
Resiko Keuangan	75	.09	1.45	.5464	.28855
Leverage	75	.16	.73	.4343	.12265
FCF	75	-.08	.52	.1879	.13616
Ukuran Perusahaan	75	30.15	33.47	31.3507	.87706
Valid N (listwise)	75				

```
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS BCOV R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Y
  /METHOD=ENTER X1 X2 X3 X4
  /SCATTERPLOT=(*SRESID ,*ZPRED)
  /RESIDUALS DURBIN
  /SAVE RESID.
```

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	Ukuran Perusahaan, Leverage, Resiko Keuangan, FCF[b]	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.483[a]	.233	.190	.05756	1.990

a. Predictors: (Constant), Ukuran Perusahaan, Leverage, Resiko Keuangan, FCF

b. Dependent Variable: Manajemen Laba

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.071	4	.018	5.327	.001[b]
	Residual	.232	70	.003		
	Total	.303	74			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Ukuran Perusahaan, Leverage, Resiko Keuangan, FCF

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.898	.247		3.632	.001		
Resiko Keuangan	.021	.035	.093	.588	.559	.440	2.271
Leverage	.036	.055	.070	.658	.512	.983	1.017
FCF	.102	.074	.216	1.370	.175	.439	2.280

Ukuran Perusahaan	-.027	.008	-.375	-3.516	.001	.963	1.038

a. Dependent Variable: Manajemen Laba

Coefficient Correlations[a]

Model			Ukuran Perusahaan	Leverage	Resiko Keuangan	FCF
1	Correlations	Ukuran Perusahaan	1.000	.034	.186	-.170
		Leverage	.034	1.000	.079	-.127
		Resiko Keuangan	.186	.079	1.000	-.746
		FCF	-.170	-.127	-.746	1.000
	Covariances	Ukuran Perusahaan	6.044E-5	1.441E-5	5.044E-5	-9.798E-5
		Leverage	1.441E-5	.003	.000	-.001
		Resiko Keuangan	5.044E-5	.000	.001	-.002
		FCF	-9.798E-5	-.001	-.002	.006

a. Dependent Variable: Manajemen Laba

Collinearity Diagnostics[a]

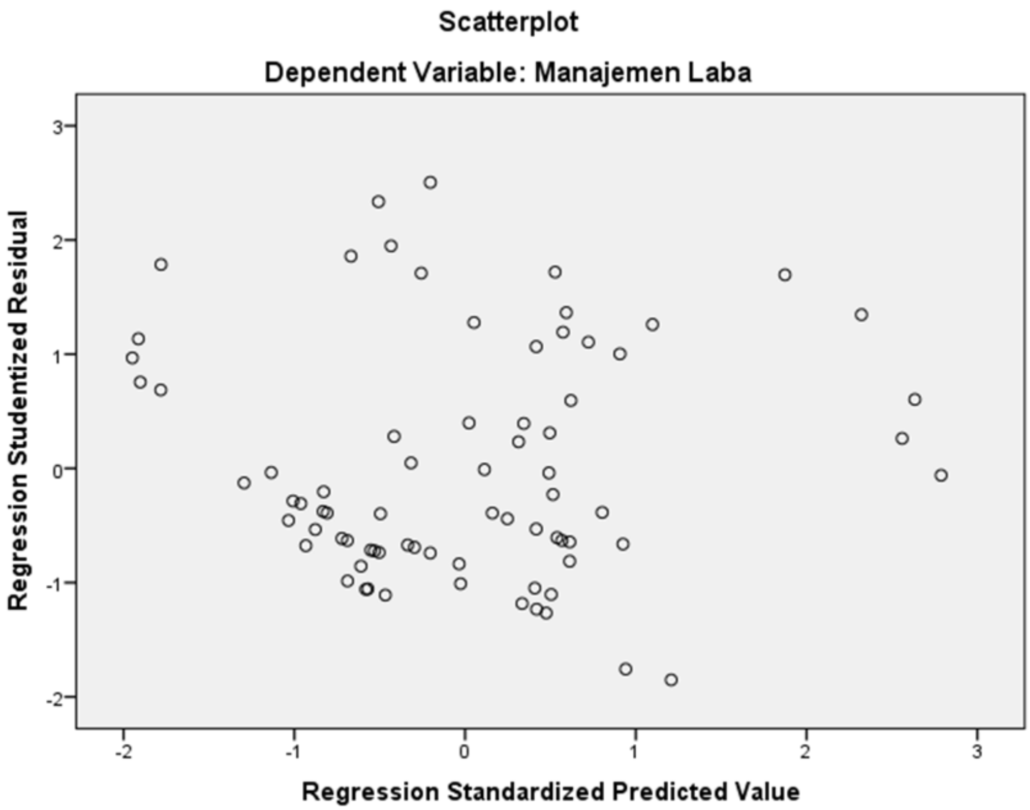
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Resiko Keuangan	Leverage	FCF	Ukuran Perusahaan
1	1	4.559	1.000	.00	.00	.00	.01	.00
	2	.321	3.766	.00	.05	.03	.22	.00
	3	.074	7.870	.00	.70	.14	.61	.00
	4	.045	10.012	.00	.20	.82	.13	.00
	5	.000	111.393	1.00	.04	.01	.03	1.00

a. Dependent Variable: Manajemen Laba

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0269	.1732	.0871	.03089	75
Std. Predicted Value	-1.949	2.788	.000	1.000	75
Standard Error of Predicted Value	.008	.028	.014	.004	75
Adjusted Predicted Value	.0212	.1738	.0859	.03069	75
Residual	-.10436	.13922	.00000	.05599	75
Std. Residual	-1.813	2.418	.000	.973	75
Stud. Residual	-1.851	2.504	.010	1.014	75
Deleted Residual	-.10883	.14928	.00118	.06087	75
Stud. Deleted Residual	-1.885	2.606	.015	1.025	75
Mahal. Distance	.568	16.784	3.947	3.084	75
Cook's Distance	.000	.182	.018	.031	75
Centered Leverage Value	.008	.227	.053	.042	75

a. Dependent Variable: Manajemen Laba



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		75
Normal Parameters[a,b]	Mean	.0000000
	Std. Deviation	.05598606
Most Extreme Differences	Absolute	.142
	Positive	.142
	Negative	-.073
Kolmogorov-Smirnov Z		1.230
Asymp. Sig. (2-tailed)		.097

a. Test distribution is Normal.

b. Calculated from data.