LAMPIRAN

Sampel Perusahaan

NO	KODE PERUSAHAAN	NAMA PERUSAHAAN
1	ARMY	PT ARMIDIAN KARYATAMA Tbk
2	APLN	PT AGUNG PODOMORO LAND Tbk
3	BAPA	PT BEKASI ASRI PEMULA Tbk
4	BEST	PT BEKASI FAJAR INDUSTRIAL ESTATE Tbk
5	BIKA	PT BINAKARYA JAYA ABADI Tbk
6	BIPP	PT BHUWANATALA INDAH PERMAI Tbk
7	BKDP	PT BUKIT DARMO PROPERTY Tbk
8	BKSL	PT SENTUL CITY Tbk
9	BSDE	PT BUMI SERPON DAMAI Tbk
10	COWL	PT COWELL DEVELOPMENT Tbk
11	CTRA	PT CIPUTRA DEVELOPMENT Tbk
12	DART	PT DUTA ANGGADA REALITY Tbk
13	DILD	PT INTILAND DEVELOPMENT Tbk
14	DUTI	PT DUTA PERTIWI Tbk
15	EMDE	PT MEGAPOLITAN DEVELOPMENT Tbk
16	FMII	PT FORTUNE MATE INDONESIA Tbk
17	GAMA	PT GADING DEVELOPMETN Tbk
18	GPRA	PT PERDANA GAPURA Tbk
19	GWSA	PT GREENWOOD SEJAHTERA Tbk
20	JRPT	PT JAYA REAL PROPERTY Tbk
21	LCGP	PT LIPPO CIKARANG Tbk
22	LPKR	PT LIPPO KARAWACI Tbk
23	MDLN	PT MODERNLAND REALITY Tbk
24	MKPI	PT METROPOLITAN KENJTANA Tbk
25	MMLP	PT MEGA MANUNGGAL PROPERTY Tbk
26	MTLA	PT METROPOLITAN LAND Tbk
27	MTSM	PT METRO REALITY Tbk
28	NIRO	PT CITY RETAIL DEVELOPMENT Tbk
29	MORE	PT INDONESIA PRIMA PROPERTY
30	PPRO	PT PP PROPERTY Tbk
31	PLIN	PT PLAZA INDONESIA REALITY Tbk
32	PUDP	PT PUDJIATI PRESTIGE Tbk
33	PWON	PT PAKUWON JATI Tbk
34	RBMS	PT RISTIA BINTANG MAHKOTASEJATI Tbk
35	RDTX	PT RODA VIVATEX Tbk
36	SCBD	PT DANAYASA ARTHAMA Tbk
37	SMDM	PT SURYAMAS DUTAMAKMUT Tbk
38	TARA	PT SINTARA PROPERTINDO Tbk

```
DESCRIPTIVES VARIABLES=Y X1 X2 X3 X4
  /STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

[DataSet1] D:\RENATO\SKRIPSI\OUTPUT.SAV

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
EARNING MANAGEMENT	114	-66,99	,41	-1,7874	7,98555
FINANCIAL DISTRESS	114	7,47	27513,52	504,6088	3510,28300
PROFITABILITAS	114	-,09	,36	,0381	,05846
LEVERAGE	114	,03	109,73	1,7162	10,23757
UKURAN PERUSAHAAN	114	25,04	31,67	28,9389	1,49521
Valid N (listwise)	114				

```
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=(*ZPRED ,*SRESID)
  /RESIDUALS DURBIN
  /SAVE RESID.
```

Regression

[DataSet1] D:\RENATO\SKRIPSI\OUTPUT.SAV

Variables Entered/Removed[a]

Model	Variables Entered	Variables Removed	Method
1	UKURAN PERUSAHAAN, LEVERAGE, FINANCIAL DISTRESS, PROFITABILITAS[b]	.	Enter

a. Dependent Variable: EARNING MANAGEMENT

b. All requested variables entered.

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,344[a]	,119	,086	7,63368	1,961

a. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, FINANCIAL DISTRESS, PROFITABILITAS

b. Dependent Variable: EARNING MANAGEMENT

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	854,126	4	213,532	3,664	,008[b]
	Residual	6351,764	109	58,273		
	Total	7205,890	113			

a. Dependent Variable: EARNING MANAGEMENT

b. Predictors: (Constant), UKURAN PERUSAHAAN, LEVERAGE, FINANCIAL DISTRESS, PROFITABILITAS

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t
		B	Std. Error	Beta	
1	(Constant)	-55,233	14,265		-3,872
	FINANCIAL DISTRESS	4,473E-005	,000	,020	,218
	PROFITABILITAS	-2,474	12,753	-,018	-,194
	LEVERAGE	,027	,071	,034	,379
	UKURAN PERUSAHAAN	1,848	,496	,346	3,724

Coefficients[a]

Model		Sig.	Collinearity Statistics	
			Tolerance	VIF
1	(Constant)	,000		
	FINANCIAL DISTRESS	,827	,998	1,002
	PROFITABILITAS	,847	,928	1,078
	LEVERAGE	,705	,987	1,013
	UKURAN PERUSAHAAN	,000	,937	1,067

a. Dependent Variable: EARNING MANAGEMENT

Coefficient Correlations[a]

Model			UKURAN PERUSAHAAN	LEVERAGE	FINANCIAL DISTRESS
1	Correlations	UKURAN PERUSAHAAN	1,000	,042	-,040
		LEVERAGE	,042	1,000	,016
		FINANCIAL DISTRESS	-,040	,016	1,000
		PROFITABILITAS	-,248	-,113	,013
	Covariances	UKURAN PERUSAHAAN	,246	,001	-4,036E-006

	LEVERAGE	,001	,005	2,268E-007
	FINANCIAL DISTRESS	-4,036E-006	2,268E-007	4,193E-008
	PROFITABILITAS	-1,569	-,102	3,405E-005

Coefficient Correlations[a]

Model			PROFITABILITAS
1	Correlations	UKURAN PERUSAHAAN	-,248
		LEVERAGE	-,113
		FINANCIAL DISTRESS	,013
		PROFITABILITAS	1,000
	Covariances	UKURAN PERUSAHAAN	-1,569
		LEVERAGE	-,102
		FINANCIAL DISTRESS	3,405E-005
		PROFITABILITAS	162,629

a. Dependent Variable: EARNING MANAGEMENT

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	FINANCIAL DISTRESS	PROFITABILITAS
1	1	2,513	1,000	,00	,01	,06
	2	1,000	1,585	,00	,62	,01
	3	,920	1,653	,00	,36	,00
	4	,565	2,108	,00	,01	,88
	5	,001	44,888	1,00	,00	,05

Collinearity Diagnostics[a]

Model	Dimension	Variance Proportions	
		LEVERAGE	UKURAN PERUSAHAAN
1	1	,01	,00
	2	,33	,00
	3	,63	,00
	4	,02	,00
	5	,00	1,00

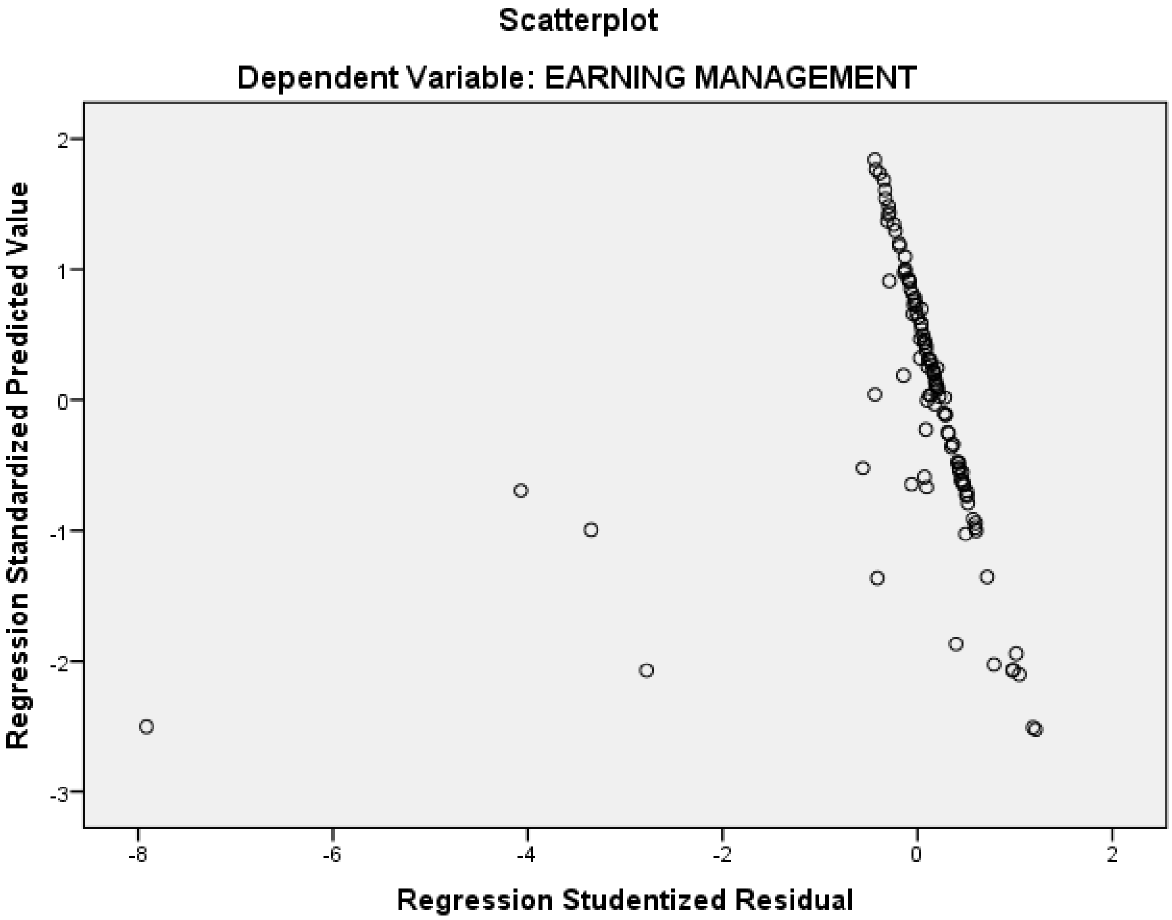
a. Dependent Variable: EARNING MANAGEMENT

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-8,7254	3,2720	-1,7874	2,74930	114
Std. Predicted Value	-2,524	1,840	,000	1,000	114
Standard Error of Predicted Value	,738	7,612	1,300	,934	114
Adjusted Predicted Value	-9,6284	4,9724	-1,7180	2,81823	114
Residual	-58,32362	8,82483	,00000	7,49735	114
Std. Residual	-7,640	1,156	,000	,982	114
Stud. Residual	-7,914	1,214	-,002	1,009	114
Deleted Residual	-62,57080	9,72786	-,06941	7,92370	114
Stud. Deleted Residual	-12,077	1,216	-,044	1,338	114
Mahal. Distance	,065	111,376	3,965	12,918	114
Cook's Distance	,000	,912	,012	,086	114
Centered Leverage Value	,001	,986	,035	,114	114

a. Dependent Variable: EARNING MANAGEMENT

Charts




```
NPAR TESTS
  /K-S(NORMAL)=RES_1
  /MISSING ANALYSIS.
```

NPar Tests

[DataSet1] D:\RENATO\SKRIPSI\OUTPUT.SAV

Runs Test

	Unstandardized Residual
Test Value[a]	,81721
Cases < Test Value	57
Cases >= Test Value	57
Total Cases	114
Number of Runs	46
Z	-2,258
Asymp. Sig. (2-tailed)	,024

a. Median