

# **LAMPIRAN**

Daftar Nama Perusahaan yang dijadikan Sampel

No.	Kode	Nama Perusahaan
1	ASSA	Adi Sarana Armada Tbk.
2	BIRD	Blue Bird Tbk.
3	GIAA	Garuda Indonesia (Persero) Tbk
4	IATA	Indonesia Transport & Infrastr
5	LEAD	Logindo Samudramakmur Tbk.
6	LRNA	Eka Sari Lorena Transport Tbk.
7	MBSS	Mitrabahtera Segara Sejati Tbk
8	MIRA	Mitra International Resources
9	RIGS	Rig Tenders Indonesia Tbk.
10	SMDR	Samudera Indonesia Tbk.
11	SOCI	Soechi Lines Tbk.
12	TMAS	Temas Tbk.
13	TPMA	Trans Power Marine Tbk.
14	WEHA	WEHA Transportasi Indonesia Tb

DESCRIPTIVES VARIABLES=x1 x2 x3 x4 x5 x6 y z

/STATISTICS=MEAN STDDEV MIN MAX.

**Descriptives**

**Notes**

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Comments		
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	Active Dataset	DataSet0
	Filter	<none>
	Weight	<none>
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	N of Rows in Working Data File	42
Missing Handling	Value Definition of Missing	User defined missing values are treated as missing.
	Cases Used	All non-missing data are used.
Syntax	DESCRIPTIVES VARIABLES=x1 x2 x3 x4 x5 x6 y z /STATISTICS=MEAN STDDEV MIN MAX.	
Resources	Processor Time	00:00:00.02
	Elapsed Time	00:00:00.02

[DataSet0] E:\data.sav

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Likuiditas	42	.337	6.013	1.21364	1.236467
Profitabilitas	42	-.918	.331	-.05862	.196852
Leverage	42	.141	.825	.46167	.176522
financial classification	42	-8.113	7.688	.17002	3.192372
kualitas audit	42	0	1	.48	.505
corporate performance	42	.173	1.455	.63493	.331723
manajemen laba	42	-.342	-.055	-.16125	.062037
proporsi komisaris independen	42	.250	.667	.39360	.098293
Valid N (listwise)	42				

REGRESSION

/MISSING LISTWISE

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT y

/METHOD=ENTER x1 x2 x3 x4 x5 x6

/SAVE RESID.

**Regression**

[DataSet0] E:\data.sav

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	corporate performance, kualitas audit, financial classification, likuiditas, profitabiitas, leverage <sup>b</sup>		Enter

a. Dependent Variable: manajemen laba

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.733 <sup>a</sup>	.537	.458	.045688

a. Predictors: (Constant), corporate performance, kualitas audit, financial classification, likuiditas, profitabiitas, leverage

b. Dependent Variable: manajemen laba

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.085	6	.014	6.765	.000 <sup>b</sup>
	Residual	.073	35	.002		
	Total	.158	41			

a. Dependent Variable: manajemen laba

b. Predictors: (Constant), corporate performance, kualitas audit, financial classification, likuiditas, profitabilitas, leverage

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.166	.031		-5.449	.000
	Likuiditas	.006	.007	.118	.852	.400
	Profitabilitas	.222	.042	.704	5.305	.000
	Leverage	.179	.062	.509	2.879	.007
	Financial classification	.000	.003	-.013	-.088	.930
	Kualitas audit	-.034	.018	-.277	-1.873	.069
	Corporate performance	-.088	.028	-.468	-3.073	.004

a. Dependent Variable: manajemen laba

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.33569	-.08487	-.16125	.045460	42
Residual	-.086870	.107395	.000000	.042213	42
Std. Predicted Value	-3.837	1.680	.000	1.000	42
Std. Residual	-1.901	2.351	.000	.924	42

a. Dependent Variable: manajemen laba

**NPAR TESTS**

/K-S(NORMAL)=RES\_1

/MISSING ANALYSIS.

**NPar Tests**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		42
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.04221297
Most Extreme Differences	Absolute	.096
	Positive	.067
	Negative	-.096
Kolmogorov-Smirnov Z		.620
Asymp. Sig. (2-tailed)		.837

a. Test distribution is Normal.

b. Calculated from data.

**Regression**

[DataSet0] E:\data.sav

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
	(Constant)	-.166	.031		-5.449	.000
1	Likuiditas	.006	.007	.118	.852	.400
	Profitabilitas	.222	.042	.704	5.305	.000
	Leverage	.179	.062	.509	2.879	.007
	financial classification	.000	.003	-.013	-.088	.930
	kualitas audit	-.034	.018	-.277	-1.873	.069
	corporate performance	-.088	.028	-.468	-3.073	.004

**Coefficients<sup>a</sup>**

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
likuiditas	.685	1.460
profitabiitas	.751	1.331
leverage	.424	2.361
financial classification	.586	1.706
kualitas audit	.605	1.652
corporate performance	.570	1.754

a. Dependent Variable: manajemen laba

**Coefficient Correlations<sup>a</sup>**

Model		corporate performance	kualitas audit	financial classification
1				
	Correlations			
	corporate performance	1.000	.444	-.373
	kualitas audit	.444	1.000	-.445
	financial classification	-.373	-.445	1.000
	likuiditas	.028	-.207	.211
	profitabiitas	-.136	.173	-.379
	leverage	-.495	-.564	.482
	Covariances			
	corporate performance	.001	.000	-3.099E-005
	kualitas audit	.000	.000	-2.359E-005
	financial classification	-3.099E-005	-2.359E-005	8.523E-006
	likuiditas	5.559E-006	-2.615E-005	4.293E-006
	profitabiitas	.000	.000	-4.628E-005
	leverage	-.001	-.001	8.735E-005

**Coefficient Correlations<sup>a</sup>**

Model		likuiditas	profitabiitas	leverage	
1	Correlations	corporate performance	.028	-.136	-.495
		kualitas audit	-.207	.173	-.564
		financial classification	.211	-.379	.482
		likuiditas	1.000	-.118	.472
		profitabiitas	-.118	1.000	-.070
		leverage	.472	-.070	1.000
		corporate performance	5.559E-006	.000	-.001
	Covariances	kualitas audit	-2.615E-005	.000	-.001
		financial classification	4.293E-006	-4.628E-005	8.735E-005
		likuiditas	4.862E-005	-3.433E-005	.000
profitabiitas		-3.433E-005	.002	.000	
	leverage	.000	.000	.004	

a. Dependent Variable: manajemen laba

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	likuiditas	profitabiitas	leverage
1	1	3.909	1.000	.00	.01	.01	.00
	2	1.382	1.682	.00	.00	.21	.00
	3	.640	2.472	.00	.08	.31	.00
	4	.570	2.620	.00	.40	.03	.01
	5	.404	3.110	.00	.00	.39	.00
	6	.065	7.772	.25	.07	.03	.12
	7	.030	11.349	.74	.44	.03	.87



**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Variance Proportions		
		financial classification	kualitas audit	corporate performance
1	1	.00	.01	.01
	2	.23	.00	.00
	3	.24	.12	.01
	4	.04	.00	.03
	5	.19	.40	.03
	6	.11	.28	.88
	7	.19	.18	.04

a. Dependent Variable: manajemen laba

**REGRESSION**

/MISSING LISTWISE

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT y

/METHOD=ENTER x1 x2 x3 x4 x5 x6

/RESIDUALS DURBIN.

**Regression**

[DataSet0] E:\data.sav

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.733 <sup>a</sup>	.537	.458	.045688	2.054

a. Predictors: (Constant), corporate performance, kualitas audit, financial classification, likuiditas, profitabilitas, leverage

b. Dependent Variable: manajemen laba

REGRESSION

/MISSING LISTWISE  
/STATISTICS COEFF OUTS R ANOVA  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT Ares  
/METHOD=ENTER x1 x2 x3 x4 x5 x6.

**Regression**

[DataSet1] E:\Data buat sidang\spss fix\data.sav

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.033	.020		1.685	.101
	Likuiditas	-.001	.004	-.043	-.209	.835
	Profitabilitas	-.003	.027	-.022	-.112	.911
	Leverage	-.007	.040	-.048	-.184	.855
	financial classification	.000	.002	-.014	-.064	.949
	kualitas audit	.002	.012	.042	.192	.849
	corporate performance	.003	.018	.039	.175	.862

a. Dependent Variable: Ares

REGRESSION

/MISSING LISTWISE  
/STATISTICS COEFF OUTS R ANOVA  
/CRITERIA=PIN(.05) POUT(.10)  
/NOORIGIN  
/DEPENDENT z  
/METHOD=ENTER x1 x2 x3 x4 x5 x6.

## Regression

[DataSet0] E:\data.sav

ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.119	6	.020	2.505	.040 <sup>b</sup>
	Residual	.277	35	.008		
	Total	.396	41			

a. Dependent Variable: proporsi komisaris independen

b. Predictors: (Constant), corporate performance, kualitas audit, financial classification, likuiditas, profitabiitas, leverage

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.350	.059		5.891	.000
	Likuiditas	-.015	.014	-.186	-1.090	.283
	Profitabiitas	.106	.081	.212	1.300	.202
	Leverage	-.114	.121	-.205	-.943	.352
	financial classification	-.005	.006	-.152	-.822	.417
	kualitas audit	.104	.035	.535	2.944	.006
	corporate performance	.113	.055	.381	2.035	.049

a. Dependent Variable: proporsi komisaris independen

## REGRESSION

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT y

/METHOD=ENTER x1 x2 x3 x4 x5 x6 z.

## Regression

[DataSet0] E:\data.sav

**ANOVA<sup>a</sup>**

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	.096	7	.014	7.628	.000 <sup>b</sup>
	Residual	.061	34	.002		
	Total	.158	41			

a. Dependent Variable: manajemen laba

b. Predictors: (Constant), proporsi komisaris independen, financial classification, likuiditas, kualitas audit, profitabiitas, corporate performance, leverage

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.094	.040		-2.358	.024
	Likuiditas	.003	.007	.058	.441	.662
	Profitabiitas	.244	.040	.773	6.117	.000
	Leverage	.155	.058	.442	2.657	.012
	financial classification	-.001	.003	-.063	-.444	.660
	kualitas audit	-.013	.019	-.103	-.670	.507
	corporate performance	-.064	.028	-.344	-2.297	.028
	proporsi komisaris independen	-.205	.081	-.325	-2.543	.016

a. Dependent Variable: manajemen laba