

LAMPIRAN I

DATA SAMPEL PENELITIAN

**Daftar Sampel Perusahaan Manufaktur
Di Bursa Efek Indonesia 2018-2020**

No	Kode Saham	Nama Perusahaan
1	INTP	Indocement Tunggal Prakasa Tbk.
2	SMBR	Semen Baturaja (Persero) Tbk
3	SMGR	Semen Indonesia (persero) Tbk
4	WTON	Wijaya Karya Beton Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	MARK	Mark Dynamics Indonesia Tbk
7	MLIA	Mulia Industrindo Tbk
8	ALKA	Alaska Industrindo Tbk
9	BTON	Beton Jaya Manunggal Tbk
10	INAI	Indal Aluminium Industry Tbk
11	ISSP	Steel Pipe Industry of Indonesia Tbk
12	TBMS	Tembaga Mulia Semanan Tbk
13	AGII	Aneka Gas Industri Tbk
14	BRPT	Barito Pasific Tbk
15	DPNS	Duta Pertiwi Nusantara Tbk
16	EKAD	Ekadharna International Tbk
17	INCI	Intan Wijaya International Tbk
18	MDKI	Emdeki Utama Tbk
19	MOLI	Madusari Murni Indah Tbk
20	SRSN	Indo Acitama Tbk
21	TPIA	Chandra Asri Petrochemical Tbk
22	UNIC	Unggul Indah Cahaya Tbk
23	AKPI	Argha Karya Prima Industry Tbk
24	IGAR	Champion Pasific Indonesia Tbk
25	IMPC	Impack Pratama Industri Tbk
26	IPOL	Indopoly Swakarsa Industry Tbk
27	PBID	Panca Budi Idaman Tbk
28	TALF	Tunas Alfin Tbk
29	TRST	Trias Sentosa Tbk
30	CPIN	Charoen Pokphand Indonesia Tbk
31	JPFA	Japfa Comfeed Indonesia Tbk
32	SIPD	Siearad Produce Tbk

33	ALDO	Alkindo Naratama Tbk
34	FASW	Fajar Surya Wisesa Tbk
35	INKP	Indah Kiat Pulp & paper Tbk
36	KDSI	Kedawung Setia Industrial Tbk
37	SPMA	Suparma Tbk
38	SWAT	Sriwahana Adityakarta Tbk
39	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
40	KMTR	Kirana Megatara Tbk
41	ASII	Astra International Tbk
42	INDS	Indospring Tbk
43	LPIN	Multi Prima Sejahtera Tbk
44	SMSM	Selamat Sempurna Tbk
45	INDR	Indo Rama Synthetic Tbk
46	PBRX	Pan Brothers Tbk
47	SRIL	Sri Rejeki Isman Tbk
48	STAR	Star Petrochem Tbk
49	JECC	Jembo Cable Company Tbk
50	KBLM	Kabelindo Murni Tbk
51	SCCO	Supreme Cable Manufacturing and Commerce Tbk
52	VOKS	Voksel Electric Tbk
53	JSKY	Sky Energy Indonesia Tbk
54	PTSN	Sat Nusa Persada Tbk
55	ADES	Akasha Wira International Tbk
56	AISA	Tiga Pilar Sejahtera Food Tbk
57	BUDI	Budi Starch & Sweetner Tbk
58	CAMP	Campina Ice Cream Industry Tbk
59	CEKA	Wilmar Cahaya Indonesia Tbk
60	CLEO	Sariguna Primatirta Tbk
61	DLTA	Delta Djakarta Tbk
62	ICBP	Indofood CBP Sukses Makmur Tbk
63	INDF	Indofood Sukses Makmur Tbk
64	MLBI	Multi Bintang Indonesia Tbk
65	MYOR	Mayora Indah Tbk
66	ROTI	Nippon Indosari Corporindo Tbk
67	SKBM	Sekar Bumi Tbk
68	SKLT	Sekar Laut Tbk
69	STTP	Siantar Top Tbk
70	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
71	GGRM	Gudang Garam Tbk
72	HMSP	Handjaya Mandala Sampoerna Tbk
73	WIIM	Wismilak Inti Makmur Tbk

74	DVLA	Darya Varia Laboratoria Tbk
75	KAEF	Kimia Farma (Persero) Tbk
76	KLBF	Kalbe Farma Tbk
77	MERK	Merck Indonesia Tbk
78	PYFA	Pyridam Farma Tbk
79	SCPI	Merck Sharp Dohme Pharma Tbk
80	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
81	TSPC	Tempo Scan Pasific Tbk
82	KINO	Kino Indonesia Tbk
83	CINT	Chitose Internasional Tbk
84	WOOD	Integra Indocabinet Tbk
85	HRTA	Hartadinata Abadi Tbk

LAMPIRAN II

DATA VARIABEL PENELITIAN

Data Variabel
Di Bursa Efek Indonesia 2018-2020

No	Kode Saham	Nama Perusahaan	Periode	X1	X2	TACC	M	X1.M	X2.M
1	INTP	Indocement Tunggal Prakasa Tbk.	2018	0	0	- 0,103	0	0	0
			2019	0	0	- 0,153	0	0	0
			2020	0	0	- 0,148	0	0	0
2	SMBR	Semen Baturaja (Persero) Tbk	2018	0	0	- 0,059	0	0	0
			2019	0	0	- 0,072	0	0	0
			2020	0	0	- 0,111	0	0	0
3	SMGR	Semen Indonesia (persero) Tbk	2018	0	0	- 0,119	0	0	0
			2019	1	0	- 0,096	0	0	0
			2020	1	0	- 0,122	0	0	0
4	WTON	Wijaya Karya Beton Tbk	2018	1	0	- 0,068	0	0	0
			2019	1	0	- 0,094	0	0	0
			2020	1	0	- 0,093	0	0	0
5	ARNA	Arwana Citra Mulia Tbk	2018	0	0	- 0,202	1	0	0
			2019	0	0	- 0,181	1	0	0
			2020	0	0	- 0,178	1	0	0
6	MARK	Mark Dynamics Indonesia Tbk	2018	0	0	- 0,119	0	0	0
			2019	0	0	- 0,092	0	0	0
			2020	1	0	- 0,246	0	0	0
7	MLIA	Mulia Industrindo Tbk	2018	1	0	- 0,121	0	0	0
			2019	1	0	- 0,119	0	0	0
			2020	1	0	- 0,142	0	0	0
8	ALKA	Alaska Industrindo Tbk	2018	1	0	- 0,021	0	0	0
			2019	1	0	- 0,344	0	0	0
			2020	1	0	- 0,252	0	0	0
9	BTON	Beton Jaya Manunggal Tbk	2018	0	0	- 0,096	1	0	0
			2019	0	0	- 0,075	1	0	0
			2020	0	0	- 0,060	1	0	0
10	INAI	Indal Aluminium Industry Tbk	2018	1	0	- 0,081	0	0	0
			2019	1	0	- 0,036	0	0	0
			2020	1	0	- 0,067	0	0	0
11	ISSP	Steel Pipe Industry of Indonesia Tbk	2018	1	0	- 0,047	0	0	0
			2019	1	0	- 0,088	0	0	0
			2020	1	0	- 0,060	0	0	0
12	TBMS	Tembaga Mulia Semanan Tbk	2018	1	0	- 0,037	0	0	0
			2019	1	0	- 0,132	0	0	0
			2020	1	0	- 0,173	0	0	0
13	AGII	Aneka Gas Industri Tbk	2018	1	0	- 0,087	0	0	0
			2019	1	0	- 0,095	0	0	0
			2020	1	0	- 0,087	0	0	0
14	BRPT	Barito Pasific Tbk	2018	1	0	- 0,071	1	1	0
			2019	1	0	- 0,069	1	1	0
			2020	1	0	- 0,060	1	1	0
15	DPNS	Duta Pertiwi Nusantara Tbk	2018	0	0	- 0,020	0	0	0
			2019	0	0	- 0,027	0	0	0
			2020	0	0	- 0,041	0	0	0
16	EKAD	Ekadharna International Tbk	2018	0	0	- 0,079	0	0	0
			2019	0	0	- 0,121	0	0	0
			2020	0	0	- 0,181	0	0	0
	INCI	Intan Wijaya	2018	0	0	- 0,057	1	0	0

17		International Tbk	2019	0	0	-	0,066	1	0	0
			2020	0	0	-	0,126	1	0	0
18	MDKI	Emdeki Utama Tbk	2018	0	0	-	0,061	0	0	0
			2019	0	0	-	0,073	0	0	0
			2020	0	0	-	0,081	0	0	0
19	MOLI	Madusari Murni Indah Tbk	2018	0	1	-	0,104	1	0	1
			2019	0	1	-	0,024	1	0	1
			2020	0	1	-	0,002	1	0	1
20	SRSN	Indo Acitama Tbk	2018	0	0	-	0,051	1	0	0
			2019	0	0	-	0,038	1	0	0
			2020	0	0	-	0,036	1	0	0
21	TPIA	Chandra Asri Petrochemical Tbk	2018	0	0	-	0,134	0	0	0
			2019	1	0	-	0,103	0	0	0
			2020	1	0	-	0,134	0	0	0
22	UNIC	Unggul Indah Cahaya Tbk	2018	0	0	-	0,070	0	0	0
			2019	0	0	-	0,258	0	0	0
			2020	0	0	-	0,320	0	0	0
23	AKPI	Argha Karya Prima Industry Tbk	2018	1	0	-	0,062	0	0	0
			2019	1	0	-	0,155	0	0	0
			2020	1	0	-	0,144	0	0	0
24	IGAR	Champion Pasific Indonesia Tbk	2018	0	0	-	0,011	0	0	0
			2019	0	0	-	0,176	0	0	0
			2020	0	0	-	0,123	0	0	0
25	IMPC	Impack Pratama Industri Tbk	2018	0	0	-	0,040	0	0	0
			2019	1	0	-	0,070	0	0	0
			2020	1	0	-	0,083	0	0	0
26	IPOL	Indopoly Swakarsa Industry Tbk	2018	1	0	-	0,069	0	0	0
			2019	1	0	-	0,127	0	0	0
			2020	1	0	-	0,151	0	0	0
27	PBID	Panca Budi Idaman Tbk	2018	1	0	-	0,100	0	0	0
			2019	0	0	-	0,013	0	0	0
			2020	0	0	-	0,012	0	0	0
28	TALF	Tunas Alfin Tbk	2018	0	0	-	0,075	0	0	0
			2019	0	0	-	0,058	0	0	0
			2020	0	0	-	0,081	0	0	0
29	TRST	Trias Sentosa Tbk	2018	1	0	-	0,084	0	0	0
			2019	1	0	-	0,091	0	0	0
			2020	1	0	-	0,141	0	0	0
30	CPIN	Charoen Pokphand Indonesia Tbk	2018	0	0	-	0,187	0	0	0
			2019	0	0	-	0,107	0	0	0
			2020	0	0	-	0,142	0	0	0
31	JPFA	Japfa Comfeed Indonesia Tbk	2018	1	0	-	0,090	0	0	0
			2019	1	0	-	0,080	0	0	0
			2020	1	0	-	0,157	0	0	0
32	SIPD	Searad Produce Tbk	2018	1	0	-	0,095	0	0	0
			2019	1	0	-	0,101	0	0	0
			2020	1	0	-	0,066	0	0	0
33	ALDO	Alkindo Naratama Tbk	2018	1	0	-	0,083	0	0	0
			2019	0	0	-	0,109	0	0	0
			2020	0	0	-	0,118	0	0	0
34	FASW	Fajar Surya Wisesa Tbk	2018	1	1	-	0,155	0	0	0
			2019	1	1	-	0,122	0	0	0
			2020	1	1	-	0,078	0	0	0
35	INKP	Indah Kiat Pulp & paper Tbk	2018	1	0	-	0,091	0	0	0
			2019	1	0	-	0,100	0	0	0
			2020	1	0	-	0,101	0	0	0
36	KDSI	Kedawung Setia Industrial Tbk	2018	1	1	-	0,096	0	0	0
			2019	1	1	-	0,204	0	0	0
			2020	1	1	-	0,080	0	0	0
37	SPMA	Suparma Tbk	2018	1	0	-	0,136	0	0	0
			2019	0	0	-	0,094	0	0	0

			2020	0	0	-	0,230	0	0	0
38	SWAT	Sriwahana Adityakarta Tbk	2018	0	0	-	0,070	0	0	0
			2019	0	0	-	0,097	0	0	0
			2020	0	0	-	0,048	0	0	0
39	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	2018	1	0	-	0,066	0	0	0
			2019	1	0	-	0,097	0	0	0
			2020	1	0	-	0,093	0	0	0
40	KMTR	Kirana Megatara Tbk	2018	1	0	-	0,043	0	0	0
			2019	1	0	-	0,009	0	0	0
			2020	1	0	-	0,052	0	0	0
41	ASII	Astra International Tbk	2018	0	1	-	0,066	0	0	0
			2019	1	1	-	0,053	0	0	0
			2020	1	1	-	0,105	0	0	0
42	INDS	Indospring Tbk	2018	0	0	-	0,049	0	0	0
			2019	0	0	-	0,073	0	0	0
			2020	0	0	-	0,116	0	0	0
43	LPIN	Multi Prima Sejahtera Tbk	2018	0	1	-	0,030	0	0	0
			2019	0	1	-	0,053	0	0	0
			2020	0	1	-	0,030	0	0	0
44	SMSM	Selamat Sempurna Tbk	2018	0	0	-	0,171	0	0	0
			2019	0	0	-	0,193	0	0	0
			2020	0	0	-	0,231	0	0	0
45	INDR	Indo Rama Synthetic Tbk	2018	1	0	-	0,124	0	0	0
			2019	1	0	-	0,134	0	0	0
			2020	1	0	-	0,109	0	0	0
46	PBRX	Pan Brothers Tbk	2018	1	0	-	0,008	0	0	0
			2019	0	0	-	0,001	0	0	0
			2020	1	0	-	0,012	0	0	0
47	SRIL	Sri Rejeki Isman Tbk	2018	1	0	-	0,082	0	0	0
			2019	1	0	-	0,033	0	0	0
			2020	1	0	-	0,013	0	0	0
48	STAR	Star Petrochem Tbk	2018	0	0	-	0,068	0	0	0
			2019	0	0	-	0,099	0	0	0
			2020	0	0	-	0,113	0	0	0
49	JECC	Jembo Cable Company Tbk	2018	1	0	-	0,001	0	0	0
			2019	1	0	-	0,107	0	0	0
			2020	1	0	-	0,245	0	0	0
50	KBLM	Kabelindo Murni Tbk	2018	0	0	-	0,066	0	0	0
			2019	0	0	-	0,088	0	0	0
			2020	0	0	-	0,090	0	0	0
51	SCCO	Supreme Cable Manufacturing and Commerce Tbk	2018	0	0	-	0,001	0	0	0
			2019	0	0	-	0,061	0	0	0
			2020	0	0	-	0,281	0	0	0
52	VOKS	Voksel Electric Tbk	2018	1	0	-	0,032	0	0	0
			2019	1	0	-	0,055	0	0	0
			2020	1	0	-	0,016	0	0	0
53	JSKY	Sky Energy Indonesia Tbk	2018	1	1	-	0,051	0	0	0
			2019	1	1	-	0,143	0	0	0
			2020	1	1	-	0,052	0	0	0
54	PTSN	Sat Nusa Persada Tbk	2018	1	0	-	0,017	1	1	0
			2019	1	0	-	0,068	1	1	0
			2020	0	0	-	0,190	1	0	0
55	ADES	Akasha Wira International Tbk	2018	1	0	-	0,172	0	0	0
			2019	0	0	-	0,177	0	0	0
			2020	0	0	-	0,172	0	0	0
56	AISA	Tiga Pilar Sejahtera Food Tbk	2018	0	1	-	0,086	0	0	0
			2019	0	1	-	0,010	0	0	0
			2020	1	1	-	0,010	0	0	0
57	BUDI	Budi Starch & Sweetner Tbk	2018	1	0	-	0,052	0	0	0
			2019	1	0	-	0,125	0	0	0
			2020	1	0	-	0,097	0	0	0

58	CAMP	Campina Ice Cream Industry Tbk	2018	0	0	-	0,123	1	0	0
			2019	0	0	-	0,144	1	0	0
			2020	0	0	-	0,164	1	0	0
59	CEKA	Wilmar Cahaya Indonesia Tbk	2018	0	0	-	0,211	0	0	0
			2019	0	0	-	0,240	0	0	0
			2020	0	0	-	0,033	0	0	0
60	CLEO	Sariguna Primatirta Tbk	2018	0	0	-	0,153	0	0	0
			2019	1	0	-	0,147	0	0	0
			2020	0	0	-	0,166	0	0	0
61	DLTA	Delta Djakarta Tbk	2018	0	0	-	0,149	0	0	0
			2019	0	0	-	0,135	0	0	0
			2020	0	0	-	0,152	0	0	0
62	ICBP	Indofood CBP Sukses Makmur Tbk	2018	0	0	-	0,107	0	0	0
			2019	0	0	-	0,151	0	0	0
			2020	1	0	-	0,045	0	0	0
63	INDF	Indofood Sukses Makmur Tbk	2018	1	0	-	0,080	0	0	0
			2019	1	0	-	0,143	0	0	0
			2020	1	0	-	0,068	0	0	0
64	MLBI	Multi Bintang Indonesia Tbk	2018	1	1	-	0,345	0	0	0
			2019	1	1	-	0,333	0	0	0
			2020	1	1	-	0,228	0	0	0
65	MYOR	Mayora Indah Tbk	2018	1	0	-	0,034	1	1	0
			2019	1	0	-	0,164	1	1	0
			2020	1	0	-	0,150	1	1	0
66	ROTI	Nippon Indosari Corporindo Tbk	2018	1	0	-	0,081	0	0	0
			2019	1	0	-	0,112	0	0	0
			2020	0	0	-	0,115	0	0	0
67	SKBM	Sekar Bumi Tbk	2018	1	0	-	0,011	0	0	0
			2019	1	0	-	0,014	0	0	0
			2020	1	0	-	0,018	0	0	0
68	SKLT	Sekar Laut Tbk	2018	1	0	-	0,050	0	0	0
			2019	1	0	-	0,086	0	0	0
			2020	1	0	-	0,130	0	0	0
69	STTP	Siantar Top Tbk	2018	0	0	-	0,091	0	0	0
			2019	0	0	-	0,152	0	0	0
			2020	0	0	-	0,209	0	0	0
70	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	2018	0	0	-	0,073	1	0	0
			2019	0	0	-	0,138	1	0	0
			2020	1	0	-	0,100	1	1	0
71	GGRM	Gudang Garam Tbk	2018	1	0	-	0,138	0	0	0
			2019	1	0	-	0,116	0	0	0
			2020	0	0	-	0,185	0	0	0
72	HMSP	Handjaya Mandala Sampoerna Tbk	2018	0	0	-	0,289	0	0	0
			2019	0	0	-	0,202	0	0	0
			2020	0	0	-	0,148	0	0	0
73	WIIM	Wismilak Inti Makmur Tbk	2018	0	0	-	0,098	0	0	0
			2019	0	0	-	0,138	0	0	0
			2020	0	0	-	0,093	0	0	0
74	DVLA	Darya Varia Laboratoria Tbk	2018	0	1	-	0,014	0	0	0
			2019	0	1	-	0,136	0	0	0
			2020	1	1	-	0,039	0	0	0
75	KAEF	Kimia Farma (Persero) Tbk	2018	1	1	-	0,042	0	0	0
			2019	1	1	-	0,049	0	0	0
			2020	1	1	-	0,101	0	0	0
76	KLBF	Kalbe Farma Tbk	2018	0	0	-	0,125	0	0	0
			2019	0	0	-	0,097	0	0	0
			2020	0	0	-	0,151	0	0	0
77	MERK	Merck Indonesia Tbk	2018	1	1	-	0,083	0	0	0
			2019	1	1	-	0,184	0	0	0
			2020	1	1	-	0,131	0	0	0
	PYFA	Pyridam Farma Tbk	2018	1	1	-	0,054	0	0	0

78			2019	1	1	-	0,125	0	0	0
			2020	0	1	-	0,031	0	0	0
79	SCPI	Merck Sharp Dohme Pharma Tbk	2018	1	1	-	0,085	0	0	0
			2019	1	1	-	0,264	0	0	0
			2020	1	1	-	0,078	0	0	0
80	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk	2018	0	0	-	0,013	0	0	0
			2019	0	0	-	0,240	0	0	0
			2020	1	0	-	0,194	0	0	0
81	TSPC	Tempo Scan Pasific Tbk	2018	0	0	-	0,051	0	0	0
			2019	0	0	-	0,099	0	0	0
			2020	0	0	-	0,089	0	0	0
82	KINO	Kino Indonesia Tbk	2018	1	0	-	0,037	0	0	0
			2019	1	0	-	0,027	0	0	0
			2020	1	0	-	0,029	0	0	0
83	CINT	Chitose Internatonal Tbk	2018	0	1	-	0,006	0	0	0
			2019	0	1	-	0,026	0	0	0
			2020	0	1	-	0,057	0	0	0
84	WOOD	Integra Indocabinet Tbk	2018	1	0	-	0,047	0	0	0
			2019	1	0	-	0,012	0	0	0
			2020	1	0	-	0,058	0	0	0
85	HRTA	Hartadinata Abadi Tbk	2018	0	0	-	0,00	0	0	0
			2019	1	0	-	0,165	0	0	0
			2020	1	0	-	0,143	0	0	0

LAMPIRAN III
HASIL PENELITIAN

Output Analisis Statistik Deskriptif

Statistics

		Manajerial Overconfidenc e	Manajerial Tenure	Manajemen Laba	Kepemilikan Keluarga
N	Valid	255	255	255	255
	Missing	0	0	0	0
Mean		.53	.16	-.0905898	.12
Std. Deviation		.500	.372	.08215376	.323
Minimum		0	0	-.34475	0
Maximum		1	1	.25246	1

Output Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardiz ed Residual
N		255
Normal Parameters ^{a, b}	Mean	.0000000
	Std. Deviation	.08083044
Most Extreme Differences	Absolute	.059
	Positive	.053
	Negative	-.059
Kolmogorov-Smirnov Z		.943
Asymp. Sig. (2-tailed)		.336

a. Test distribution is Normal.

b. Calculated from data.

Output Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.107	.008		-13.188	.000		
	Manajerial Overconfidence	.025	.010	.152	2.397	.017	.964	1.037
	Manajerial Tenure	.018	.014	.083	1.322	.187	.987	1.013
	Kepemilikan Keluarga	.002	.016	.009	.150	.881	.971	1.030

a. Dependent Variable: Manajemen Laba

Output Uji Auto Korelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.179 ^a	.032	.020	.08131205	1.569

a. Predictors: (Constant), Kepemilikan Keluarga, Manajerial Tenure, Manajerial Overconfidence

b. Dependent Variable: Manajemen Laba

Output Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.055	.005		9.992	.000
	Manajerial Overconfidence	.002	.007	.018	.278	.781
	Manajerial Tenure	.023	.009	.155	2.477	.014
	Kepemilikan Keluarga	-.011	.011	-.066	-1.039	.300

a. Dependent Variable: ARES

Output Uji Heteroskedastisitas Spearman rho

Correlations

		Manajerial Overconfidence	Manajerial Tenure	Kepemilikan Keluarga	Unstandardized Residual	
Spearman's rho	Manajerial Overconfidence	Correlation Coefficient	1.000	.104	-.165**	-.034
		Sig. (2-tailed)		.096	.008	.589
		N	255	255	255	255
	Manajerial Tenure	Correlation Coefficient	.104	1.000	-.064	.040
		Sig. (2-tailed)	.096		.311	.526
		N	255	255	255	255
	Kepemilikan Keluarga	Correlation Coefficient	-.165**	-.064	1.000	.004
		Sig. (2-tailed)	.008	.311		.954
		N	255	255	255	255
	Unstandardized Residual	Correlation Coefficient	-.034	.040	.004	1.000
		Sig. (2-tailed)	.589	.526	.954	
		N	255	255	255	255

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

Output Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.107	.008		-14.068	.000
	Manajerial Overconfidence	.025	.010	.150	2.409	.017
	Manajerial Tenure	.018	.014	.082	1.319	.188

a. Dependent Variable: Manajemen Laba

Output Uji MRA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.107	.008		-14.072	.000
	Manajerial Overconfidence	.026	.011	.160	2.484	.014
	Manajerial Tenure	.014	.014	.065	.993	.322
	MO.FO	.000	.028	-.001	-.015	.988
	MJ.FO	.051	.049	.067	1.034	.302

a. Dependent Variable: Manajemen Laba

Output Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.190 ^a	.036	.021	.08130441

a. Predictors: (Constant), MJ.FO, MO.FO, Manajerial Overconfidence, Manajerial Tenure

Output Uji F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.062	4	.015	2.334	.056 ^a
	Residual	1.653	250	.007		
	Total	1.714	254			

a. Predictors: (Constant), MJ.FO, MO.FO, Manajerial Overconfidence, Manajerial Tenure
b. Dependent Variable: Manajemen Laba

Output Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.107	.008		-14.072	.000
	Manajerial Overconfidence	.026	.011	.160	2.484	.014
	Manajerial Tenure	.014	.014	.065	.993	.322
	MO.FO	.000	.028	-.001	-.015	.988
	MJ.FO	.051	.049	.067	1.034	.302

a. Dependent Variable: Manajemen Laba