LAMPIRAN

DAFTAR PERUSAHAAN

No	Kode	Nama Perusahaan
1	ASSA	PT. Adi Sarana Armada Tbk
2	BIRD	PT. Blue Bird, Tbk
3	CASS	PT. Cardig Aero Services Tbk
4	INDX	PT. Tanah Laut Tbk
5	LRNA	PT. Ekasari Lorena Transport Tbk
6	MIRA	PT. Mitra Interntional Resources Tbk
7	NELY	PT. Pelayaran Nelly Dwi Putri Tbk
8	SAFE	PT. Steady Safe Tbk
9	TAXI	PT. Express Transindo Utama Tbk
10	TMAS	PT. Pelayaran Tempuran Emas Tbk
11	WEHA	PT. Weha Transportasi Indonesia Tbk
12	CMPP	PT. Air Asia indonesia Tbk
13	BPTR	PT. Batavia Prosperindo Trans Tbk

HASIL OUTPUT SPSS

1. Deskriptif

Statistics

		Asimetri	Komisaris independen	Dewan Komisaris	Dewan Direksi	Komite Audit	Kepemilikan Asing	Manajemen laba
N	Valid	52	52	52	52	52	52	52
	Missing	0	0	0	0	0	0	0
Mean		20065.77	1.50	3.31	3.44	3.23	.199070	-32.65602
Std. Deviation		11863.284	.828	1.435	1.074	.645	.2638914	316.314512
Minimum		0	1	2	2	3	.0000	-915.640
Maximum		58953	3	7	5	6	.8877	819.097

2. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		33
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	385.15871929
Most Extreme Differences	Absolute	.172
	Positive	.172
	Negative	-.095
Kolmogorov-Smirnov Z		.990
Asymp. Sig. (2-tailed)		.280

a. Test distribution is Normal.

b. Calculated from data.

3. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.175[a]	.031	-.193	427.295234	2.089

a. Predictors: (Constant), LN_KEA, LN_AI, LN_DK, LN_KA, LN_KI, LN_DD

b. Dependent Variable: Manajemen laba

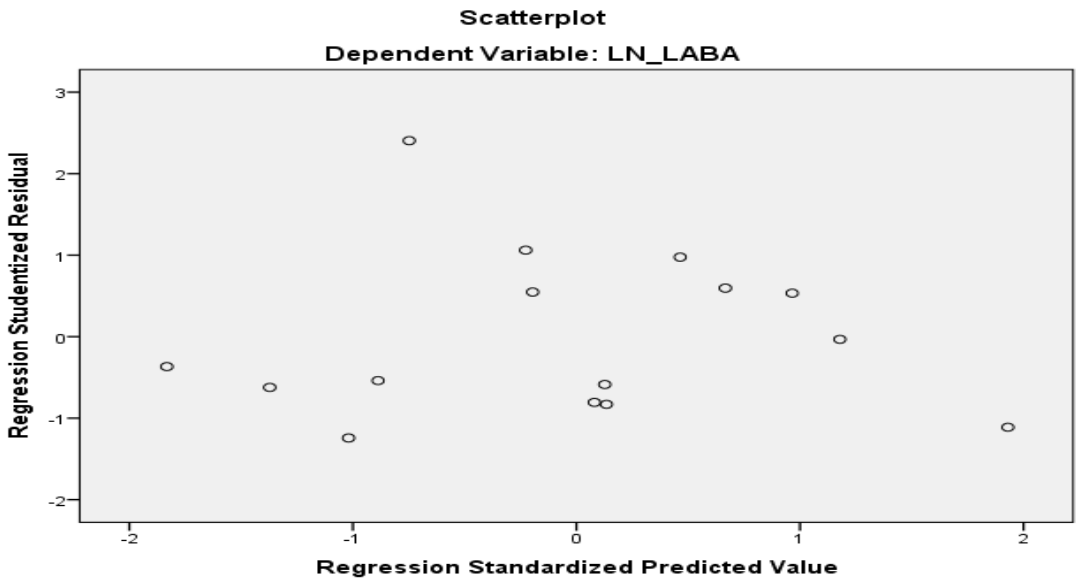
4. Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	241.521	1364.543		.177	.861		
	LN_AI	-14.515	85.384	-.039	-.170	.866	.725	1.380
	LN_KI	-22.208	343.533	-.023	-.065	.949	.298	3.357
	LN_DK	-164.141	374.252	-.141	-.439	.665	.358	2.790
	LN_DD	145.523	605.961	.126	.240	.812	.136	7.335
	LN_KA	-107.741	536.877	-.047	-.201	.843	.694	1.442
	LN_KEA	-9.364	157.601	-.030	-.059	.953	.149	6.697

a. Dependent Variable: Manajemen laba

5. Uji Heteroskedasitas



6. Uji Regresi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.737[a]	.543	.239	2.09602

a. Predictors: (Constant), Kepemilikan Asing, LN_AI, Dewan Komisaris, Komite Audit, Dewan Direksi, Komisaris independen

b. Dependent Variable: LN_LABA

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	47.009	6	7.835	1.783	.209[b]
	Residual	39.540	9	4.393		
	Total	86.549	15			

a. Dependent Variable: LN_LABA

b. Predictors: (Constant), Kepemilikan Asing, LN_AI, Dewan Komisaris, Komite Audit, Dewan Direksi, Komisaris independen

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-39.970	21.175		-1.888	.092
	LN_AI	3.298	1.526	.553	2.162	.059
	Komisaris independen	-1.905	2.224	-.645	-.856	.414
	Dewan Komisaris	1.170	.925	.848	1.265	.238
	Dewan Direksi	.756	1.158	.301	.653	.530
	Komite Audit	2.654	2.930	.276	.906	.389
	Kepemilikan Asing	-.243	3.018	-.034	-.081	.937

a. Dependent Variable: LN_LABA