

## Lampiran 1

### Jumlah Populasi dan Sampel Penelitian

Kode Perusahaan	Nama Perusahaan
CINT	Chitose International Tbk
GGRM	Gudang Garam Tbk
INDF	Indofood Sukses Makmur Tbk
KINO	Kino Indonesia Tbk
SKBM	Sekar Bumi Tbk
TBLA	Tunas Baru Lampung Tbk
TCID	Mandom Indonesia Tbk
ULTJ	Ultra Jaya Milk Industry & Trading Tbk
WIIM	Wismilak Inti Makmur Tbk
AKPI	Argha Karya Prima Industry Tbk
ALDO	Alkindo Narataman Tbk
ARNA	Arwana Citramulia Tbk
BRPT	Barito Pacific Tbk
IMPC	Impack Pratama Industri Tbk
INAI	Indal Alumunium Industry Tbk
KDSI	Kedawung Setia Industrial Tbk
LION	Lion Metal Works
PICO	Pelangi Indah Canindo Tbk
SRSN	Indo Acidatama Tbk
TBMS	Tembaga Mulia Semanan Tbk
TPIA	Chandra Asri Petrochemical Tbk
TRST	Trias Sentosa Tbk

## Lampiran 2 Analisis Statistik Deskriptif

### Statistik Deskriptif Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Komisaris Independen	66	.3333	.5000	26.0940	.395364	.0739300
Komite Audit	66	.3333	.7500	42.4167	.642677	.0898303
Kepemilikan Institusional	66	.0163	.8981	38.5875	.584659	.2553381

Kepemilikan Manajerial	66	.0002	.7320	9.8430	.149136	.2157929
Reputasi Auditor	66	0	1	25	.38	.489
Ukuran Perusahaan	66	26.8899	32.2558	1907.2304	28.897430	1.6195489
Income Smoothing	66	0	1	39	.59	.495
Valid N (listwise)	66					

### Lampiran 3 Uji Nomalitas

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.43307646
Most Extreme Differences	Absolute	.137
	Positive	.110
	Negative	-.137
Kolmogorov-Smirnov Z		1.115
Asymp. Sig. (2-tailed)		.166

a. Test distribution is Normal.

b. Calculated from data.

### Lampiran 4 Uji Multikolinieritas

#### Uji Multikolinieritas Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	1.397	1.376		1.015	.314		
Komisaris Independen	-1.386	.825	-.207	-1.679	.098	.854	1.171
Komite Audit	.314	.646	.057	.486	.629	.943	1.060

Kepemilikan Institusional	1.494	.438	.770	3.411	.001	.254	3.937
Kepemilikan Manajerial	1.067	.511	.465	2.090	.041	.262	3.819
Reputasi Auditor	.084	.148	.083	.565	.574	.607	1.648
Ukuran Perusahaan	-.053	.043	-.172	-1.213	.230	.641	1.560

a. Dependent Variable: Income Smoothing

## Lampiran 5 Uji Autokorelasi

### Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.486 <sup>a</sup>	.236	.158	.455	2.093

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Komisaris Independen, Kepemilikan Manajerial, Reputasi Auditor, Kepemilikan Institusional

b. Dependent Variable: Income Smoothing

## Lampiran 6 Uji Heteroskedastisitas

### Uji Heteroskedastisitas

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-1.240	.639		-1.943	.057
Komisaris Independen	.561	.383	.187	1.465	.148
Komite Audit	.177	.300	.072	.590	.558
Kepemilikan Institusional	-.274	.203	-.316	-1.348	.183
Kepemilikan Manajerial	-.084	.237	-.082	-.355	.724
Reputasi Auditor	-.133	.069	-.295	-1.940	.057
Ukuran Perusahaan	.052	.020	.379	2.569	.013

a. Dependent Variable: Ares

## Lampiran 7 Analisis Regresi Linier Berganda

### Analisis Regresi Linier Berganda Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	1.397	1.376		1.015	.314
Komisaris Independen	-1.386	.825	-.207	-1.679	.098
Komite Audit	.314	.646	.057	.486	.629
Kepemilikan Institusional	1.494	.438	.770	3.411	.001
Kepemilikan Manajerial	1.067	.511	.465	2.090	.041
Reputasi Auditor	.084	.148	.083	.565	.574
Ukuran Perusahaan	-.053	.043	-.172	-1.213	.230

a. Dependent Variable: Income Smoothing

## Lampiran 8 Uji Koefisien Determinasi R<sup>2</sup>

### Uji Koefisien Determinasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.486 <sup>a</sup>	.236	.158	.455	2.093

a. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Komisaris Independen, Kepemilikan Manajerial, Reputasi Auditor, Kepemilikan Institusional

c. Dependent Variable: Income Smoothing

## Lampiran 9 Uji F

### Uji F

#### ANOVA<sup>a</sup>

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	3.763	6	.627	3.036	.012 <sup>b</sup>
Residual	12.191	59	.207		
Total	15.955	65			

a. Dependent Variable: Income Smoothing

b. Predictors: (Constant), Ukuran Perusahaan, Komite Audit, Komisaris Independen, Kepemilikan Manajerial, Reputasi Auditor, Kepemilikan Institusional

## Lampiran 10 Uji t

### Uji t

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	1.397	1.376		1.015	.314
Komisaris Independen	-1.386	.825	-.207	-1.679	.098
Komite Audit	.314	.646	.057	.486	.629
<sup>1</sup> Kepemilikan Institusional	1.494	.438	.770	3.411	.001
Kepemilikan Manajerial	1.067	.511	.465	2.090	.041
Reputasi Auditor	.084	.148	.083	.565	.574
Ukuran Perusahaan	-.053	.043	-.172	-1.213	.230

a. Dependent Variable: Income Smoothing

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