

LAMPIRAN

DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR 2014-2016

No.	Kode	Nama
1	ALKA	Alakasa Industrindo Tbk
2	AMFG	Asahimas Flat Glass Tbk
3	ASII	Astra International Tbk
4	CINT	PT Chitose Internasional Tbk
5	DPNS	Duta Pertiwi Nusantara Tbk
6	GDST	Gunawan Dianjaya Steel Tbk
7	GGRM	Gudang Garam Tbk
8	HDTX	Panasia Indo Resources Tbk
9	INDF	Indofood Sukses Makmur Tbk
10	INDS	Indospring Tbk
11	KBLM	Kabelindo Murni Tbk
12	KDSI	Kedawung Setia Industrial Tbk
13	KICI	Kedaung Indah Can Tbk
14	KLBF	Kalbe Farma Tbk
15	LION	Lion Metal Works Tbk
16	LMPI	Langgeng Makmur Industri Tbk
17	MBTO	Martina Berto Tbk
18	SMSM	Selamat Sempurna Tbk
19	TCID	Mandom Indonesia Tbk
20	TRST	Trias Sentosa Tbk
21	UNVR	Unilever Indonesia Tbk
22	YPAS	Yanaprima Hastapersada Tbk

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Institusional	66	.50067	.98001	.7417520	.14643650
Kepemilikan Manajerial	66	.00001	.08929	.0192652	.02933660
Proporsi Dewan Komisaris Independen	66	.33333	.80000	.4067065	.11284053
Ukuran Komite Audit	66	.69315	1.38629	1.1150503	.13228367
Ukuran Dewan Komisaris	66	.69315	2.48491	1.3299468	.42658691
Ukuran Dewan Direksi	66	.69315	2.77259	1.5882012	.51728835
Frekuensi Rapat Dewan Komisaris	66	.69315	2.89037	1.8714798	.47787549
Frekuensi Rapat Komite Audit	66	1.09861	3.82864	1.8436853	.58584536
Earning Management	66	-.00256	.00456	.0000000	.00122160
Valid N (listwise)	66				

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		66
Normal Parameters ^{a,b}	Mean	.000000
	Std. Deviation	.00109955
Most Extreme Differences	Absolute	.159
	Positive	.159
	Negative	-.120
Kolmogorov-Smirnov Z		1.291
Asymp. Sig. (2-tailed)		.071

a. Test distribution is Normal.

b. Calculated from data.

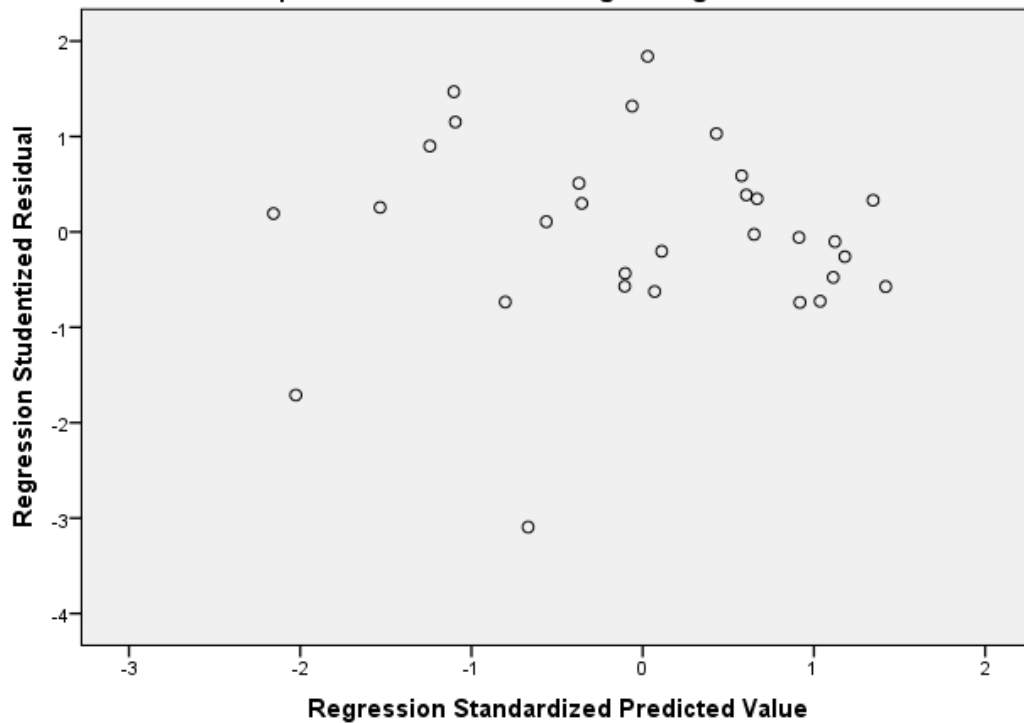
Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
(Constant)		
1		
Kepemilikan Institusional	.703	1.422
Kepemilikan Manajerial	.800	1.251
Proporsi Dewan Komisaris Independen	.818	1.223
Ukuran Komite Audit	.543	1.840
Ukuran Dewan Komisaris	.432	2.317
Ukuran Dewan Direksi	.346	2.891
Frekuensi Rapat Dewan Komisaris	.783	1.276
Frekuensi Rapat Komite Audit	.668	1.497

a. Dependent Variable: Earning Management

Scatterplot

Dependent Variable: Earning Management



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.436 ^a	.190	.076	.00117417	1.897

a. Predictors: (Constant), Frekuensi Rapat Komite Audit, Proporsi Dewan Komisaris Independen, Kepemilikan Institusional, Ukuran Komite Audit, Kepemilikan Manajerial, Frekuensi Rapat Dewan Komisaris, Ukuran Dewan Komisaris, Ukuran Dewan Direksi

b. Dependent Variable: Earning Management

ANOVA

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	8	.000	1.670	.126 ^b
	Residual	.000	57	.000		
	Total	.000	65			

a. Dependent Variable: Earning Management

b. Predictors: (Constant), Frekuensi Rapat Komite Audit, Proporsi Dewan Komisaris Independen, Kepemilikan Institusional, Ukuran Komite Audit, Kepemilikan Manajerial, Frekuensi Rapat Dewan Komisaris, Ukuran Dewan Komisaris, Ukuran Dewan Direksi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.003	.002		1.330	.189
Kepemilikan Institusional	-.002	.001	-.259	-1.821	.074
Kepemilikan Manajerial	-.005	.006	-.122	-.914	.365
Proporsi Dewan Komisaris Independen	-.003	.001	-.306	2.324	.024
Ukuran Komite Audit	.000	.001	.042	.263	.794
Ukuran Dewan Komisaris	.000	.001	.041	.224	.823
Ukuran Dewan Direksi	.000	.000	-.058	-.286	.776
Frekuensi Rapat Dewan Komisaris	.000006	.000	.002	.017	.987
Frekuensi Rapat Komite Audit	.000080	.000	.038	.262	.794