

LAMPIRAN 1: OUTPUT SPSS

Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Daabs	95	.0022	.0902	.037414	.0226569
CAR	95	.0789	.3391	.143306	.0463305
RORA	95	-.1447	1.8074	.052244	.2198102
ROA	95	-.0779	.0306	.012746	.0140943
NPM	95	-3.9826	1.5772	.346256	.6750807
LDR	95	.2771	1.1708	.820533	.1360098
Valid N (listwise)	95				



Uji Asumsi Klasik Penghitungan Manajemen Laba Uji Normalitas (Sebelum Data Normal)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	135	100.0%	0	0.0%	135	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0E-7	.01898458	
	95% Confidence Interval for Mean	Lower Bound	-.0375482	
		Upper Bound	.0375482	
	5% Trimmed Mean	-.0247226		
	Median	-.0295448		
	Variance	.049		
	Std. Deviation	.22058087		
	Minimum	-.36491		
	Maximum	2.02325		
	Range	2.38816		
	Interquartile Range	.08966		
	Skewness	6.655	.209	
	Kurtosis	56.222	.414	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	23
		2	79
		3	38
		4	65
		5	8
	Lowest	1	66
		2	39
		3	110
		4	56
		5	132

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.269	135	.000	.448	135	.000

a. Lilliefors Significance Correction

Uji Normalitas (Setelah Data Normal)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	105	100.0%	0	0.0%	105	100.0%

Descriptives

	Statistic	Std. Error
Mean	0E-7	.00431780
95% Confidence Interval for Mean	Lower Bound	-.0085624
	Upper Bound	.0085624
5% Trimmed Mean	.0000912	
Median	.0006054	
Variance	.002	
Unstandardized Residual Std. Deviation	.04424430	
Minimum	-.12258	
Maximum	.08961	
Range	.21220	
Interquartile Range	.06093	
Skewness	-.039	.236
Kurtosis	-.282	.467

Extreme Values

	Case Number	Value
Highest	1	104
	2	105
	3	101
	4	100
	5	99
Unstandardized Residual	1	.08961
	2	.08771
	3	.08693
	4	.08569
	5	.08180
Lowest	1	3
	2	4
	3	1
	4	8
	5	2

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.046	105	.200*	.990	105	.618

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Uji Heteroskedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DNPA, CO, LOAN, NPA ^b	.	Enter

- a. Dependent Variable: absolut
 b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.207 ^a	.043	.004	.02566

- a. Predictors: (Constant), DNPA, CO, LOAN, NPA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	4	.001	1.117	.353 ^b
	Residual	.066	100	.001		
	Total	.069	104			

- a. Dependent Variable: absolut
 b. Predictors: (Constant), DNPA, CO, LOAN, NPA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.037	.007		5.322	.000
	CO	.039	.061	.065	.642	.522
	LOAN	-.001	.001	-.101	-.914	.363
	NPA	.027	.015	.257	1.838	.069
	DNPA	.024	.015	.230	1.635	.105

- a. Dependent Variable: absolut

Uji Multikolinearitas dan Autokorelasi

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DNPA, CO, LOAN, NPA ^b	.	Enter

- a. Dependent Variable: ALLO
 b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.976 ^a	.952	.950	.0451205	2.077

- a. Predictors: (Constant), DNPA, CO, LOAN, NPA
 b. Dependent Variable: ALLO

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.020	4	1.005	493.644	.000 ^b
	Residual	.204	100	.002		
	Total	4.224	104			

- a. Dependent Variable: ALLO
 b. Predictors: (Constant), DNPA, CO, LOAN, NPA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.053	.012		4.347	.000		
	CO	.007	.108	.001	.065	.948	.932	1.073
	LOAN	-.006	.002	-.071	-2.877	.005	.786	1.272
	NPA	.797	.026	.962	30.671	.000	.490	2.040
	DNPA	-.027	.026	-.032	-1.023	.309	.485	2.064

- a. Dependent Variable: ALLO

Uji Asumsi Klasik Pengujian Hipotesis Uji Normalitas (Sebelum Data Normal)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	105	100.0%	0	0.0%	105	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0E-7	.00269285	
	95% Confidence Interval for Mean	Lower Bound	-.0053400	
		Upper Bound	.0053400	
	5% Trimmed Mean	-.0021412		
	Median	-.0049814		
	Variance	.001		
	Std. Deviation	.02759353		
	Minimum	-.03700		
	Maximum	.09689		
	Range	.13388		
	Interquartile Range	.03369		
	Skewness	1.155	.236	
	Kurtosis	1.439	.467	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	46
		2	70
		3	26
		4	92
		5	10
	Lowest	1	30
		2	41
		3	16
		4	27
		5	79

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.132	105	.000	.915	105	.000

a. Lilliefors Significance Correction

Uji Normalitas (Setelah Data Normal)

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	95	100.0%	0	0.0%	95	100.0%

Descriptives

	Statistic	Std. Error
Mean	0E-7	.00218308
95% Confidence Interval for Mean	Lower Bound	-.0043345
	Upper Bound	.0043345
5% Trimmed Mean	-.0010458	
Median	-.0017162	
Variance	.000	
Unstandardized Residual Std. Deviation	.02127798	
Minimum	-.03326	
Maximum	.05178	
Range	.08504	
Interquartile Range	.02858	
Skewness	.662	.247
Kurtosis	-.143	.490

Extreme Values

	Case Number	Value
Highest	1	.05178
	2	.05115
	3	.05073
	4	.05069
	5	.04237
Unstandardized Residual	1	95
	2	94
	3	93
	4	92
	5	86

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.074	95	.200*	.951	95	.001

*. This is a lower bound of the true significance.

a. Lilliefors Significance Correction

Uji Heteroskedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LDR, RORA, NPM, CAR, ROA ^b	.	Enter

- a. Dependent Variable: absolute2
 b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.221 ^a	.049	-.004	.01275

- a. Predictors: (Constant), LDR, RORA, NPM, CAR, ROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	5	.000	.916	.474 ^b
	Residual	.014	89	.000		
	Total	.015	94			

- a. Dependent Variable: absolute2
 b. Predictors: (Constant), LDR, RORA, NPM, CAR, ROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.015	.010		1.506	.136
	CAR	.020	.030	.074	.670	.504
	RORA	-.009	.006	-.161	-1.528	.130
	ROA	-.093	.195	-.103	-.476	.635
	NPM	.005	.004	.244	1.111	.269
	LDR	-.001	.010	-.005	-.050	.960

- a. Dependent Variable: absolute2

Uji Multikolinearitas dan Autokorelasi dan Hipotesis

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LDR, RORA, NPM, CAR, ROA ^b	.	Enter

a. Dependent Variable: DAabs

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.344 ^a	.118	.068	.0218675	2.023

a. Predictors: (Constant), LDR, RORA, NPM, CAR, ROA

b. Dependent Variable: DAabs

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	5	.001	2.382	.045 ^b
	Residual	.043	89	.000		
	Total	.048	94			

a. Dependent Variable: DAabs

b. Predictors: (Constant), LDR, RORA, NPM, CAR, ROA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.079	.017		4.759	.000		
	CAR	-.037	.052	-.075	-.710	.480	.881	1.136
	RORA	-.012	.010	-.115	-1.137	.266	.966	1.035
	ROA	-.018	.335	-.011	-3.053	.008	.228	4.377
	NPM	-.007	.007	-.206	-.974	.333	.221	4.517
	LDR	-.042	.017	-.254	-2.468	.015	.939	1.065

a. Dependent Variable: DAabs