

**LAMPIRAN 1:
OUTPUT SPSS**

STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
REM	1570	.0100	.0900	.051618	.0211877
IDK	1570	.2000	.6667	.382777	.0828723
KKA	1570	.3333	1.0000	.768533	.2346755
UKA	1570	2	6	3.02	.269
JRKA	1570	2	12	4.54	1.863
Valid N (listwise)	1570				

KA

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	1151	73.3	73.3	73.3
Valid 1	419	26.7	26.7	100.0
Total	1570	100.0	100.0	

KP

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	1305	83.1	83.1	83.1
Valid 1	265	16.9	16.9	100.0
Total	1570	100.0	100.0	

UJI NORMALITAS SEBELUM LOLOS HETEROSKEDASTISITAS

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	2229	100.0%	0	0.0%	2229	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	0E-7	.00212395	
	95% Confidence Interval for Mean	Lower Bound	-.0041651	
		Upper Bound	.0041651	
	5% Trimmed Mean	-.0095190		
	Median	-.0062965		
	Variance	.010		
	Std. Deviation	.10027642		
	Minimum	-.08343		
	Maximum	3.24501		
	Range	3.32845		
	Interquartile Range	.04524		
	Skewness	19.221	.052	
	Kurtosis	554.686	.104	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.264	2229	.000	.333	2229	.000

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS (BELUM LOLOS)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KA, IDK, KKA, UKA, JRKA, KP, IDKxKP ^b		Enter

a. Dependent Variable: absres

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.081 ^a	.007	.003	.09278

a. Predictors: (Constant), KA, IDK, KKA, UKA, JRKA, KP, IDKxKP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.125	7	.018	2.077	.043 ^b
	Residual	19.118	2221	.009		
	Total	19.243	2228			

a. Dependent Variable: absres

b. Predictors: (Constant), KA, IDK, KKA, UKA, JRKA, KP, IDKxKP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.013	.022		-.575	.566
	IDK	.015	.024	.015	.612	.541
	KP	-.009	.019	-.039	-.484	.629
	IDKxKP	.002	.045	.003	.040	.968
	KKA	.020	.009	.052	2.378	.018
	UKA	.009	.006	.032	1.441	.150
	JRKA	.000	.000	-.009	-.384	.701
	KA	.013	.005	.062	2.615	.009

a. Dependent Variable: absres

UJI NORMALITAS SETELAH LOLOS HETEROSKEDASTISITAS

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	1570	100.0%	0	0.0%	1570	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	0E-7	.00051822	
	95% Confidence Interval for Mean	Lower Bound	-.0010165	
		Upper Bound	.0010165	
	5% Trimmed Mean	.0005734		
	Median	.0056495		
	Variance	.000		
	Std. Deviation	.02053357		
	Minimum	-.04723		
	Maximum	.03473		
	Range	.08196		
	Interquartile Range	.03426		
	Skewness	-.451	.062	
	Kurtosis	-.981	.123	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	Df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.117	1570	.000	.941	1570	.000

a. Lilliefors Significance Correction

UJI HETEROSKEDASTISITAS (SUDAH LOLOS)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KA, IDKxKP_MC, UKA, IDK, JRKA, KKA, KP ^b		Enter

a. Dependent Variable: absres2

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.066 ^a	.004	.000	.0102544

a. Predictors: (Constant), KA, IDKxKP_MC, UKA, IDK, JRKA, KKA, KP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.001	7	.000	.976	.447 ^b
	Residual	.164	1562	.000		
	Total	.165	1569			

a. Dependent Variable: absres2

b. Predictors: (Constant), KA, IDKxKP_MC, UKA, IDK, JRKA, KKA, KP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.016	.003		4.761	.000
	IDK	-.004	.003	-.033	-1.282	.200
	KP	.000	.001	-.011	-.364	.716
	IDKxKP_MC	-.004	.008	-.015	-.572	.567
	KKA	.002	.001	.036	1.376	.169
	UKA	.001	.001	.026	1.014	.311
	JRKA	.000	.000	-.028	-1.072	.284
	KA	6.483E-005	.001	.003	.095	.924

a. Dependent Variable: absres2

UJI MULTIKOLINEARITAS (BELUM LOLOS)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KA, IDK, UKA, JRKA, KKA, KP, IDKxKP ^b		Enter

a. Dependent Variable: REM

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.247 ^a	.061	.057	.0205795

a. Predictors: (Constant), KA, IDK, UKA, JRKA, KKA, KP, IDKxKP

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.043	7	.006	14.444	.000 ^b
	Residual	.662	1562	.000		
	Total	.704	1569			

a. Dependent Variable: REM

b. Predictors: (Constant), KA, IDK, UKA, JRKA, KKA, KP, IDKxKP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.103	.007		15.230	.000		
	IDK	-.027	.007	-.106	-3.770	.000	.765	1.307
	KP	-.016	.006	-.284	-2.605	.009	.050	19.826
	IDKxKP	.041	.015	.291	2.669	.008	.050	19.828
	KKA	-.005	.002	-.050	-1.983	.048	.951	1.051
	UKA	-.011	.002	-.141	-5.696	.000	.978	1.022
	JRKA	-.001	.000	-.045	-1.806	.071	.969	1.032
	KA	-.007	.001	-.141	-4.940	.000	.736	1.359

a. Dependent Variable: REM

**UJI MULTIKOLINEARITAS (SUDAH LOLOS),
UJI AUTIKORELASI & UJI HIPOTESIS**

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	KA, IDK, UKA, JRKA, KKA, KP, IDKxKP ^b		Enter

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.247 ^a	.061	.057	.0205795	1.935

- a. Predictors: (Constant), KA, IDK, UKA, JRKA, KKA, KP, IDKxKP
b. Dependent Variable: REM

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.043	7	.006	14.444	.000 ^b
	Residual	.662	1562	.000		
	Total	.704	1569			

- a. Dependent Variable: REM
b. Predictors: (Constant), KA, IDK, UKA, JRKA, KKA, KP, IDKxKP

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.101	.007		15.005	.000		
	IDK	-.020	.006	-.079	-3.174	.002	.974	1.027
	KP	-.001	.002	-.010	-.340	.734	.746	1.341
	IDKxKP_MC	.041	.015	.067	2.669	.008	.964	1.037
	KKA	-.005	.002	-.050	-1.983	.048	.951	1.051
	UKA	-.011	.002	-.141	-5.696	.000	.978	1.022
	JRKA	-.001	.000	-.045	-1.806	.071	.969	1.032
	KA	-.007	.001	-.141	-4.940	.000	.736	1.359

- a. Dependent Variable: REM



9.09% PLAGIARISM
APPROXIMATELY

Report #13611679

BAB I PENDAHULUAN 1.1. Latar Belakang Laporan keuangan bertujuan untuk memberikan informasi kepada investor mengenai posisi keuangan, kinerja keuangan dan arus kas perusahaan yang dapat bermanfaat bagi para pengguna laporan keuangan. Sebagai salah satu komponen laporan keuangan, laporan laba-rugi menggambarkan kinerja operasional perusahaan dalam suatu periode yang mencakup pendapatan dan beban yang berhubungan dengan aktivitas operasi perusahaan. Laba berjalan bermanfaat bagi investor sebagai dasar dalam pengambilan keputusan ekonomi dan sebagai prediktor laba di masa mendatang. Oleh karena itu, laba sering menjadi target manajemen dalam melakukan aktivitas manajemen laba (Sulistiyowati, 2008). Manajemen laba dapat dikategorikan ke dalam manajemen laba akrual dan manajemen laba riil berdasarkan pada apakah manajemen laba mempengaruhi secara langsung atau tidaknya ke arus kas (Sun et al.,

