

LAMPIRAN A

HASIL UJI NORMALITAS (n=550)

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.413	550	.000	.128	550	.000

a. Lilliefors Significance Correction

LAMPIRAN B

STATISTIK DESKRIPTIF (n = 530)

Statistics

		Manajemen Laba	Kepemilikan Institusional	Kepemilikan Manajemen	Dewan Komisaris Independen	Komite Audit
N	Valid	530	530	530	530	530
	Missing	0	0	0	0	0
Mean		1.461	64.132	11.288	40.191	7.326
Std. Deviation		0.274	26.092	21.689	13.270	6.104
Minimum		0.406	0.000	0.000	0.000	2.000
Maximum		2.273	100.000	100.000	100.000	66.000

Subsektrol

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Semen	21	4.0	4.0	4.0
Keramik Porselin dan Kaca	26	4.9	4.9	8.9
Logam dan sejenisnya	42	7.9	7.9	16.8
Tekstil dan Garmen	36	6.8	6.8	23.6
Kimia	36	6.8	6.8	30.4
Plastik dan Kemasan	48	9.1	9.1	39.4
Pakan Ternak	20	3.8	3.8	43.2
Kayu dan pengolahannya	8	1.5	1.5	44.7
Pulp dan Kertas	28	5.3	5.3	50.0
Mesin dan Alat Berat	5	.9	.9	50.9
Otomotif dan Komponen	36	6.8	6.8	57.7
Kabel	21	4.0	4.0	61.7
Electronika	4	.8	.8	62.5
Makanan dan Minuman	96	18.1	18.1	80.6
Rokok	18	3.4	3.4	84.0
Farmasi	40	7.5	7.5	91.5
Kosmetika dan Barang	22	4.2	4.2	95.7
Rumah Tangga	21	4.0	4.0	99.6
Peralatan Rumah Tangga	21	4.0	4.0	99.6
Alas Kaki	2	.4	.4	100.0
Total	530	100.0	100.0	

LAMPIRAN C

ANALISIS REGRESI LINIER BERGANDA (n = 530)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional ^b	.	Enter

a. Dependent Variable: Manajemen Laba

b. All requested variables entered.

KOEFISIEN DETERMINASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.206 ^a	.042	.033	.269354	.042	4.643	5	524	.000	1.845

a. Predictors: (Constant), Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional

b. Dependent Variable: Manajemen Laba

UJI F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.684	5	.337	4.643	.000 ^b
	Residual	38.017	524	.073		
	Total	39.701	529			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional

UJI T (UJI HIPOTESIS)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Sig./2	Ket
		B	Std. Error	Beta				
1	(Constant)	1.670	.067		25.088	.000	0.000	
	Kepemilikan Institusional	-.002	.001	-.177	-2.617	.009	0.005	H ₁ diterima
	Kepemilikan Manajemen	.000	.001	-.016	-.238	.812	0.406	H ₂ ditolak
	Dewan Komisaris Independen	-.002	.001	-.111	-2.543	.011	0.006	H ₃ diterima
	Komite Audit	7.683E-5	.002	.002	.040	.968	0.484	H ₄ ditolak
	Subsektrol	.000	.002	.007	.166	.868	0.434	H ₅ ditolak

a. Dependent Variable: Manajemen Laba

UJI MULTIKOLINIERITAS

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kepemilikan Institusional	.400	2.502
	Kepemilikan Manajemen	.399	2.505
	Dewan Komisaris Independen	.964	1.038
	Komite Audit	.978	1.022
	Subsektrol	.970	1.031

UJI NORMALITAS

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.036	530	.091	.997	530	.326

a. Lilliefors Significance Correction

UJI AUTOKORELASI

Runs Test

	Unstandardized Residual
Test Value ^a	-.02108
Cases < Test Value	265
Cases >= Test Value	265
Total Cases	530
Number of Runs	254
Z	-1.043
Asymp. Sig. (2-tailed)	.297

a. Median

UJI HETEROSKEDASTISITAS

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional ^b		Enter

a. Dependent Variable: abs_res

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.171 ^a	.029	.020	.16487709

a. Predictors: (Constant), Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional

b. Dependent Variable: abs_res

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.430	5	.086	3.162	.008 ^b
	Residual	14.245	524	.027		
	Total	14.674	529			

a. Dependent Variable: abs_res

b. Predictors: (Constant), Subsektrol, Kepemilikan Manajemen, Komite Audit, Dewan Komisaris Independen, Kepemilikan Institusional

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.225	.041		5.530	.000
Kepemilikan Institusional	.000	.000	-.044	-.642	.521
Kepemilikan Manajemen	.001	.001	.098	1.441	.150
Dewan Komisaris Independen	.001	.001	.050	1.151	.250
Komite Audit	-.002	.001	-.058	-1.339	.181
Subsektrol	-.002	.001	-.066	-1.510	.132

a. Dependent Variable: abs_res

LAMPIRAN D

PLAGIASI

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