

## LAMPIRAN

**Lampiran 1. Data Sekunder Penelitian**

No	Perusahaan	Tahun	Bonus Plan	Leverage	Profitabilitas	Uk Perusahaan	Manajemen Laba
1	INTP	2014	0	0,1400	18,2600	30,9943	0,0266
		2015	0	0,1400	15,7600	30,9502	0,0068
		2016	0	0,1300	12,8400	31,0372	0,0452
2	SMBR	2014	0	0,0700	11,2200	28,7048	0,0316
		2015	0	0,1000	10,8400	28,8154	0,0561
		2016	0	0,2900	5,9300	29,1055	0,1205
3	SMGR	2014	1	0,2700	16,2400	31,1666	0,0047
		2015	1	0,2800	11,8600	31,2726	0,0603
		2016	1	0,3100	10,2500	31,4204	0,0347
4	WTON	2014	0	0,4100	8,4800	28,9666	0,0668
		2015	0	0,4900	3,8600	29,1253	0,0498
		2016	0	0,4700	6,0400	29,1705	0,1137
5	AMFG	2014	0	0,1900	11,7000	28,9967	0,0116
		2015	0	0,2100	7,9900	29,0827	0,0065
		2016	0	0,3500	4,7300	29,3367	0,0358
6	ARNA	2014	0	0,2800	20,7800	27,8615	0,0584
		2015	0	0,3700	4,9800	27,9892	0,0028
		2016	0	0,3900	5,9200	28,0649	0,0360
7	TOTO	2014	1	0,3900	14,4900	28,3377	0,0110
		2015	1	0,3900	11,6900	28,5228	0,0270
		2016	1	0,4100	6,5300	28,5794	0,0334
8	INAI	2014	0	0,8400	2,4600	27,5226	0,0991
		2015	0	0,8200	2,1500	27,9164	0,0287
		2016	0	0,8100	2,6600	27,9230	0,1501
9	ISSP	2014	0	0,5700	3,9500	29,3254	0,1203
		2015	0	0,5300	2,9200	29,3262	0,0023
		2016	0	0,5600	1,7000	29,4297	0,1106
10	LION	2014	0	0,2600	8,1700	27,1204	0,0159
		2015	0	0,2900	7,2000	27,1837	0,0545
		2016	0	0,3100	6,1700	27,2539	0,0053
11	LMSH	2014	1	0,1700	5,2900	25,6643	0,0021
		2015	1	0,1600	1,4500	25,6195	0,0282
		2016	1	0,2800	3,8400	25,8160	0,0244

12	PICO	2014	0	0,6300	2,5800	27,1636	0,0055
		2015	0	0,5900	2,4700	27,1298	0,0910
		2016	0	0,5700	2,0700	27,1825	0,0277
13	BUDI	2014	0	0,6300	1,1500	28,5381	0,0356
		2015	0	0,6600	0,6500	28,8146	0,0046
		2016	0	0,6000	1,3200	28,7066	0,0405
14	DPNS	2015	0	0,1200	5,4000	26,3382	0,0216
		2016	0	0,1200	3,5900	26,4141	0,0122
15	EKAD	2014	0	0,3400	9,9100	26,7427	0,2441
		2015	0	0,2500	12,0700	26,6886	0,1258
		2016	0	0,1600	12,9100	27,2779	0,0536
16	INCI	2014	0	0,0700	7,4500	25,7204	0,1435
		2015	0	0,0900	10,0000	25,8564	0,0578
		2016	0	0,1000	3,7100	26,3193	0,1569
17	SRSN	2014	0	0,2900	3,1200	26,8617	0,0165
		2015	0	0,4100	2,7000	27,0760	0,2017
		2016	0	0,4400	1,5400	27,2986	0,1565
18	AKPI	2014	1	0,5300	1,5600	28,4317	0,1400
		2015	1	0,6200	0,9600	28,6899	0,0556
		2016	1	0,5700	2,0000	28,5926	0,0790
19	APLI	2014	0	0,1800	3,5200	26,3332	0,0039
		2015	0	0,2800	0,6000	26,4554	0,0624
		2016	0	0,2200	7,9800	26,4742	0,0307
20	IGAR	2014	0	0,2500	15,6900	26,5809	0,0788
		2015	0	0,1900	13,3900	26,6737	0,0701
		2016	1	0,1500	15,7700	26,8088	0,0366
21	IMPC	2014	1	0,4300	16,6900	28,1830	0,1159
		2015	1	0,3500	7,7500	28,1470	0,0230
		2016	1	0,4600	5,5300	28,4535	0,0034
22	TALF	2014	0	0,2400	13,3600	26,7906	0,0947
		2015	0	0,1900	7,7700	26,7968	0,0756
		2016	0	0,1500	3,4200	27,5051	0,1716
23	TRST	2014	0	0,4600	0,9200	28,8131	0,0332
		2015	0	0,4200	0,7500	28,8422	0,0163
		2016	0	0,4100	1,0300	28,8221	0,0229
24	CPIN	2014	1	0,4800	8,3700	30,6690	0,1216
		2015	1	0,4900	7,4200	30,8372	0,0171
		2016	1	0,4200	9,1900	30,8176	0,0479

25	JPFA	2014	0	0,6600	2,4500	30,3866	0,0615
		2015	0	0,6400	3,0600	30,4736	0,0495
		2016	0	0,5100	11,2800	30,5886	0,0502
26	ALDO	2014	0	0,5500	5,9000	26,6005	0,0755
		2015	0	0,5300	6,5800	26,6259	0,0652
		2016	0	0,5100	6,1500	26,7402	0,0148
27	ASII	2014	0	0,4900	9,3700	33,0950	0,0455
		2015	0	0,4800	6,3600	33,1341	0,0365
		2016	0	0,4700	6,9900	33,1988	0,0066
28	AUTO	2014	1	0,3000	6,6500	30,2969	0,0633
		2015	1	0,2900	2,2500	30,2940	0,0294
		2016	1	0,2800	3,3100	30,3129	0,0238
29	INDS	2014	0	0,2000	5,5900	28,4564	0,0638
		2015	0	0,2500	0,0800	28,5687	0,0258
		2016	0	0,1700	2,0000	28,5382	0,0223
30	NIPS	2014	0	0,5200	4,1500	27,8190	0,1230
		2015	0	0,6100	1,9800	28,0678	0,1542
		2016	0	0,5300	3,6900	28,2065	0,0794
31	SMSM	2014	1	0,3400	24,0900	28,1903	0,0098
		2015	1	0,3500	20,7800	28,4286	0,0362
		2016	1	0,3000	22,2700	28,4441	0,0174
32	RICY	2014	0	0,6600	1,2900	27,7887	0,0271
		2015	0	0,6700	1,1200	27,8118	0,0918
		2016	0	0,6800	1,0900	27,8846	0,0391
33	STAR	2014	0	0,3700	0,0400	27,3773	0,0840
		2015	0	0,3300	0,0400	27,3150	0,0251
		2016	0	0,2900	0,0700	27,2602	0,0231
34	TRIS	2014	1	0,4100	6,8600	26,9846	0,0907
		2015	1	0,4300	6,5200	27,0825	0,0526
		2016	1	0,4600	3,9400	27,1843	0,0361
35	UNIT	2014	0	0,4500	0,0900	26,8117	0,0060
		2015	0	0,4700	0,0800	26,8557	0,0758
		2016	0	0,4400	0,1100	26,7938	0,0210
36	BATA	2014	1	0,4500	9,1300	27,3760	0,0228
		2015	1	0,3100	16,2900	27,4019	0,1990
		2016	1	0,2900	3,6600	27,4138	0,0465
37	JECC	2014	0	0,8400	2,2400	27,6916	0,0111
		2015	0	0,7300	0,1800	27,9374	0,0178

		2016	0	0,7000	8,3400	28,0930	0,0178
38	KBLI	2014	0	0,3000	5,2400	27,9217	0,0644
		2015	0	0,3400	7,4300	28,0704	0,0535
		2016	0	0,2900	17,8700	28,2577	0,0089
39	KBLM	2014	0	0,5500	3,1600	27,1967	0,0726
		2015	0	0,5500	1,9500	27,2070	0,0135
		2016	0	0,5000	3,3200	27,1833	0,0061
40	SCCO	2014	1	0,5100	8,3100	28,1354	0,1756
		2015	1	0,4800	8,9700	28,2038	0,0167
		2016	1	0,5000	13,9000	28,5271	0,0900
41	CEKA	2014	1	0,5800	3,1900	27,8811	0,0822
		2015	1	0,5700	7,1700	28,0270	0,0756
		2016	1	0,3800	17,5100	27,9859	0,0580
42	DLTA	2014	1	0,2300	29,0400	27,6229	0,1509
		2015	1	0,1800	18,5000	27,6686	0,0218
		2016	1	0,1500	21,2500	27,8115	0,0012
43	ICBP	2014	1	0,4000	10,1600	30,8463	0,0643
		2015	1	0,3800	11,0100	30,9105	0,0209
		2016	1	0,3600	12,5600	30,9949	0,0185
44	INDF	2014	1	0,5200	5,9900	32,0847	0,0439
		2015	1	0,5300	4,0400	32,1510	0,0022
		2016	1	0,4700	6,4100	32,0399	0,0027
45	MYOR	2015	0	0,5400	11,0200	30,0596	0,0977
		2016	0	0,5200	10,7500	30,1900	0,0872
46	ROTI	2014	0	0,5500	8,8000	28,3932	0,0480
		2015	0	0,5600	10,0000	28,6266	0,1172
		2016	0	0,5100	9,5800	28,7025	0,0057
47	SKBM	2014	0	0,5100	13,7200	27,1995	0,0756
		2015	0	0,5500	5,2500	27,3625	0,0087
		2016	0	0,5800	2,3600	27,6327	0,1107
48	SKLT	2014	0	0,5400	4,9700	26,5271	0,0260
		2015	0	0,6000	5,3200	26,6558	0,0267
		2016	0	0,4800	3,6300	27,0658	0,1022
49	STTP	2014	0	0,5200	7,2600	28,1618	0,0644
		2015	0	0,4700	9,6700	28,2831	0,0093
		2016	0	0,5000	7,4500	28,4796	0,0337
50	ULTJ	2014	0	0,2200	9,7100	28,7016	0,0659
		2015	0	0,2100	14,7800	28,8951	0,0478

		2016	0	0,1800	16,7400	29,0754	0,0004
51	GGRM	2014	0	0,4300	9,2700	31,6953	0,0801
		2015	0	0,4000	10,1600	31,7821	0,0599
		2016	0	0,3700	10,6000	31,7734	0,0169
52	HMSP	2016	0	0,2000	30,0200	31,3807	0,0222
53	WIIM	2014	0	0,3600	8,4300	27,9184	0,0689
		2015	0	0,3000	9,7600	27,9257	0,0494
		2016	0	0,2700	7,8500	27,9338	0,0075
54	DVLA	2014	0	0,2200	6,5500	27,8431	0,0056
		2015	0	0,2900	7,8400	27,9504	0,0878
		2016	0	0,3000	9,9300	28,0572	0,0066
55	KAEF	2014	0	0,3900	7,9700	28,7190	0,0119
		2015	0	0,4200	7,8200	28,8054	0,0263
		2016	0	0,5100	5,8900	29,1598	0,0439
56	KLBF	2014	0	0,2100	17,0700	30,1507	0,0057
		2015	0	0,2000	15,0200	30,2482	0,0262
		2016	0	0,1800	15,4400	30,3540	0,0357
57	MERK	2014	0	0,2300	25,3200	27,2978	0,1542
		2015	0	0,2600	22,2200	27,1873	0,0890
		2016	0	0,2200	20,6800	27,3352	0,0104
58	PYFA	2014	0	0,4400	1,5400	25,8750	0,0335
		2015	0	0,3700	1,9300	25,7981	0,0616
		2016	0	0,3700	3,0800	25,8416	0,0198
59	SIDO	2014	0	0,0700	14,7200	28,6683	0,0370
		2015	0	0,0700	15,6500	28,6593	0,0107
		2016	0	0,0800	16,0800	28,7255	0,0302
60	TSPC	2014	0	0,2600	10,4500	29,3525	0,0225
		2015	0	0,3100	8,4200	29,4691	0,0430
		2016	0	0,3000	8,2800	29,5159	0,0277
61	ADES	2014	0	0,4100	6,1400	26,9476	0,1424
		2015	0	0,5000	5,0300	27,2052	0,0204
		2016	0	0,5000	7,2900	27,3664	0,0586
62	TCID	2014	0	0,3100	9,4100	28,2480	0,0637
		2016	0	0,1800	7,4200	28,4127	0,0195
64	CINT	2014	0	0,2000	6,9500	26,6234	0,0541
		2015	0	0,1800	7,7000	26,6708	0,0209
		2016	0	0,1800	5,1600	26,7131	0,0194
65	KDSI	2014	0	0,5800	4,6700	27,5820	0,0917

		2015	0	0,6800	0,9700	27,7941	0,0642
		2016	0	0,6300	4,1300	27,7640	0,0106
66	LMPI	2014	0	0,5100	0,2100	27,4189	0,0394
		2015	0	0,4900	0,5000	27,3992	0,0028
		2016	0	0,5000	0,8600	27,4208	0,0068

**Lampiran 2.** Hasil Output SPSS Uji Analisis Statistik Deskriptif

**Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Bonus Plan	190	.00	1.00	.2421	.42949
Leverage	190	.0700	.8400	.388895	.1717644
Profitabilitas	190	.0400	30.0200	7.753421E0	6.0099889
Uk. Prshn	190	25.6195	33.1988	2.833004E1	1.5838852
Manajemen Laba	190	.0004	.2441	.051562	.0457310
Valid N (listwise)	190				

Sumber : data sekunder yang diolah, 2018

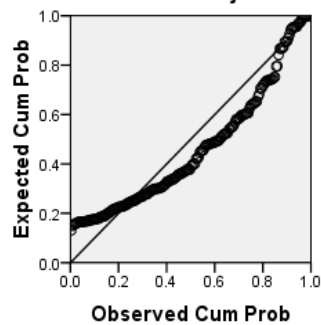
**Lampiran 3.** Hasil Output SPSS Uji Normalitas, Uji Autokorelasi, Uji Heterokedastistas, Uji Multikolinearitas

**Uji Normalitas Grafik**

**Sebelum Outlier**

Normal P-P Plot of Regression Standardized Residual

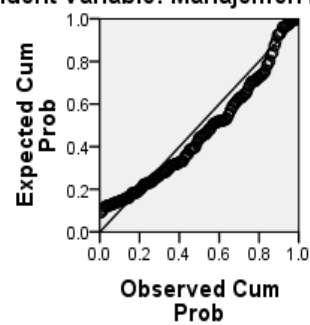
Dependent Variable: Manajemen Laba



**Sesudah Outlier**

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Manajemen Laba



**Grafik Probability Plot**

Sumber : data sekunder yang diolah, 2018

**Uji Normalitas Statistik**

**Normalitas *Kolmogorov-Smirnov*  
Sebelum *Outlier***

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		198
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.05234563
Most Extreme Differences	Absolute	.142
	Positive	.135
	Negative	-.142
Kolmogorov-Smirnov Z		2.005
Asymp. Sig. (2-tailed)		.001



**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		198
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	.05234563
Most Extreme Differences	Absolute	.142
	Positive	.135
	Negative	-.142
Kolmogorov-Smirnov Z		2.005
Asymp. Sig. (2-tailed)		.001

a. Test distribution is Normal.

**Sesudah *Outlier***

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		190
Normal Parameters <sup>a</sup>	Mean	-.0093502
	Std. Deviation	.02936537
Most Extreme Differences	Absolute	.065
	Positive	.051
	Negative	-.065
Kolmogorov-Smirnov Z		.901
Asymp. Sig. (2-tailed)		.392

a. Test distribution is Normal.

Sumber : data sekunder yang diolah, 2018

## Uji Autokorelasi

### Autokorelasi Durbin Watson

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.228 <sup>a</sup>	.052	.031	.0450071	1.973

a. Predictors: (Constant), Uk. Prshn, Leverage, Bonus Plan, Profitabilitas

b. Dependent Variable: Manajemen Laba

Sumber : data sekunder yang diolah, 2018

## Uji Heterokedastisitas

### Heterokedastisitas Glesjer

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.062	.024		2.534	.012
	Bonus Plan	-.002	.003	-.050	-.662	.509
	Leverage	.011	.009	.103	1.219	.225
	Profitabilitas	5.212E-5	.000	.017	.192	.848
	Ukuran Perusahaan	-.001	.001	-.126	-1.648	.101

a. Dependent Variable: abs\_res

Sumber : data sekunder yang diolah, 2018

## Uji Multikolinearitas

### Multikolinearitas

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

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	.191	.060			
	Bonus Plan	.000	.008	-.004	.931	1.074
	Leverage	.048	.022	.181	.730	1.369
	Profitabilitas	.001	.001	.139	.679	1.474
	Uk. Prshn	-.006	.002	-.204	.900	1.111

a. Dependent Variable: Manajemen Laba

Sumber : data sekunder yang diolah, 2018

**Lampiran 4. Hasil Output SPSS Uji Analisis Regresi Linear Berganda**

**Regresi Linear Berganda**

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.191	.060		3.204	.002
	Bonus Plan	.000	.008	-.004	-.051	.959
	Leverage	.048	.022	.181	2.162	.032
	Profitabilitas	.001	.001	.139	1.597	.112
	Uk. Prshn	-.006	.002	-.204	-2.700	.008

a. Dependent Variable: Manajemen Laba

Sumber : data sekunder yang diolah, 2018

**Lampiran 5.** Hasil Output SPSS Uji Koefisien Determinasi, Uji Statistik F, Uji Statistik t

**Uji Koefisien Determinasi**

**Uji Koefisien Determinasi (Uji R<sup>2</sup>)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.228 <sup>a</sup>	.052	.031	.0450071

a. Predictors: (Constant), Uk. Prshn, Leverage, Bonus Plan, Profitabilitas

Sumber : data sekunder yang diolah, 2018

**Uji Simultan (uji F)**

**Uji Simultan (Uji F)**

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.021	4	.005	2.532	.042 <sup>a</sup>
	Residual	.375	185	.002		
	Total	.395	189			

a. Predictors: (Constant), Uk. Prshn, Leverage, Bonus Plan, Profitabilitas

b. Dependent Variable: Manajemen Laba

Sumber : data sekunder yang diolah, 2018

### Uji Parsial (uji t)

### Uji Parsial (Uji t)

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.191	.060		3.204	.002
	Bonus Plan	.000	.008	-.004	-.051	.959
	Leverage	.048	.022	.181	2.162	.032
	Profitabilitas	.001	.001	.139	1.597	.112
	Uk. Prshn	-.006	.002	-.204	-2.700	.008

a. Dependent Variable: Manajemen Laba

Sumber : data sekunder yang diolah, 2018