

LAMPIRAN

Lampiran 1. Sampel perusahaan yang mempunyai *corporate governance* baik dan perusahaan yang mempunyai *corporate governance* buruk

No	Kode	Nama Perusahaan yang mempunyai <i>Corporate Governance</i> Baik
1.	ANTM	PT Aneka Tambang Tbk
2.	BBCA	PT Bank Central Asia Tbk
3.	BMRI	PT Bank Mandiri Tbk
4.	BBNI	PT Bank Negara Indonesia Tbk
5.	BBRI	PT Bank Rakyat Indonesia Tbk
6.	NISP	PT Bank OCBC Tbk
7.	BBTN	PT Bank Tabungan Negara Tbk
8.	PTBA	PT Bukit Asam Tbk
9.	BNBR	PT Bakrie & Brothers Tbk
10.	TINS	PT Timah Tbk

No	Kode	Nama Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk
1.	AGRO	PT Bank Rakyat Indonesia Agroniaga Tbk
2.	ARTI	PT Ratu Prabu Energi Tbk
3.	ELSA	PT Elnusa Tbk
4.	BBKP	PT Bank Bukopin Tbk
5.	BBNP	PT Bank Nusantara Parahyangan Tbk
6.	PNBN	PT Bank Pan Indonesia Tbk
7.	BNBA	PT Bank Bumi Artha Tbk
8.	BSIM	PT Bank Sinarmas Tbk
9.	CITA	PT Cita Mineral Investindo Tbk
10.	CKRA	PT Citra Kebun Raya Agri Tbk

Lampiran 2. Tabulasi Data

Desember 2016 Perusahaan yang mempunyai <i>Corporate Governance</i> Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-4121687785125	0.008	0.004	0.051	0.189
2	BBCA	-294940629640000	0.038	0.191	-0.032	0.162
3	BMRI	-710547121011575	0.018	0.098	-0.021	0.186
4	BBNI	-479951636341175	0.025	0.132	0.000	0.201
5	BBRI	-718512084313500	0.036	0.187	0.010	0.205
6	NISP	-114685512806880	0.018	0.094	-0.067	0.145
7	BBTN	-195926145000000	0.016	0.143	-0.034	0.178
8	PTBA	15267621125000	0.155	0.205	0.072	0.108
9	BNBR	9919745876400	-0.452	0.809	-0.323	0.250
10	TINS	1518935963050	0.045	0.046	-0.048	0.101

Juni 2016 Perusahaan yang mempunyai <i>Corporate Governance</i> Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-8365024414000	0.004	0.001	0.052	0.222
2	BBCA	-287531453750000	0.019	0.099	-0.015	0.194
3	BMRI	-694692630003175	0.010	0.056	-0.003	0.209
4	BBNI	-423689476556400	0.010	0.055	0.027	0.244
5	BBRI	-643810533800000	0.017	0.099	0.035	0.245
6	NISP	-114894065604650	0.010	0.052	-0.036	0.187
7	BBTN	-171351502000000	0.008	0.066	0.008	0.229
8	PTBA	5528783245000	0.059	0.077	0.082	0.188
9	BNBR	6701805726400	0.000	0.001	0.026	0.223
10	TINS	-1539349323980	0.000	-0.006	-0.018	0.194

Desember 2015 Perusahaan yang mempunyai Corporate Governance Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-18471860386350	-0.063	-0.096	0.011	0.209
2	BBCA	-266937857704000	0.039	0.210	-0.016	0.178
3	BMRI	-642015546009250	0.029	0.185	0.012	0.218
4	BBNI	-399039671233930	0.024	0.131	-0.031	0.173
5	BBRI	-599399587908500	0.031	0.236	-0.028	0.170
6	NISP	-105999094779600	0.017	0.094	0.022	0.240
7	BBTN	-158240595725000	0.016	0.139	0.003	0.218
8	PTBA	-6467841456017	0.169	0.225	0.076	0.098
9	BNBR	7126818877400	-0.168	0.001	0.081	0.272
10	TINS	-2519614505730	0.018	0.019	-0.087	0.086

Juni 2015 Perusahaan yang mempunyai Corporate Governance Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-11769665671000	-0.020	-0.034	0.075	0.273
2	BBCA	-236495077000000	0.019	0.109	-0.016	0.193
3	BMRI	-628606406003350	0.015	0.097	-0.028	0.193
4	BBNI	-316814970772600	0.007	0.040	-0.026	0.194
5	BBRI	-517988108300000	0.019	0.120	0.012	0.224
6	NISP	-106810655877360	0.009	0.048	-0.058	0.166
7	BBTN	-143376352605000	0.008	0.067	0.022	0.243
8	PTBA	8004634540000	0.073	0.091	0.020	0.165
9	BNBR	5959710059400	-0.029	0.158	0.001	0.236
10	TINS	-876960582200	0.001	0.001	-0.001	0.21

Desember 2014 Perusahaan yang mempunyai Corporate Governance Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-7493310448250	-0.039	-0.064	0.015	0.207
2	BBCA	-230842010050000	0.039	0.226	-0.036	0.162
3	BMRI	-552961686010775	0.030	0.208	0.012	0.213
4	BBNI	-289550725652700	0.033	0.186	0.034	0.231
5	BBRI	-517462410073000	0.043	0.265	0.092	0.097
6	NISP	-87664386298240	0.017	0.092	0.004	0.218
7	BBTN	-131969496820000	0.011	0.094	0.032	0.247
8	PTBA	17563754125000	0.199	0.246	0.063	0.059
9	BNBR	5174894553400	0.024	-0.075	-0.059	0.152
10	TINS	2831625748420	0.116	0.137	1.487	0.301

Juni 2014 Perusahaan yang mempunyai Corporate Governance Baik						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	ANTM	-6837408025500	-0.032	-0.052	0.010	0.218
2	BBCA	-249887235000000	0.019	0.119	-0.016	0.198
3	BMRI	-489217362336575	0.017	0.109	0.000	0.216
4	BBNI	-319845082459855	0.016	0.096	-0.026	0.187
5	BBRI	-388775189350000	0.023	0.143	0.032	0.247
6	NISP	-84531659119600	0.009	0.046	0.001	0.224
7	BBTN	-124635255080000	0.006	0.047	0.032	0.261
8	PTBA	15089946091250	0.134	0.153	0.016	0.121
9	BNBR	3375618373400	0.024	-0.086	-0.011	0.162
10	TINS	3982788780000	0.053	0.042	0.116	0.288

Desember 2016 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-5521393206028	0.014	0.062	-0.045	0.189
2	ARTI	-1960542039393	0.001	0.005	0.054	0.162
3	ELSA	128595000000	0.102	0.113	0.041	0.186
4	BBKP	-99648719294080	0.013	0.118	-0.015	0.201
5	BBNP	-6425957225870	0.002	0.007	-0.029	0.205
6	PNBN	17679059445500	0.017	0.014	0.019	0.145
7	BNBA	-6663793332944	0.015	0.062	-0.022	0.178
8	BSIM	-18096452267280	0.017	0.084	-0.003	0.108
9	CITA	1008353551243	-0.096	-0.250	-0.083	0.250
10	CKRA	-539561069713	-0.058	-0.060	-0.008	0.101

Juni 2016 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-4820258929996	0.007	0.034	-0.015	0.222
2	ARTI	-947132485433	0.001	0.002	0.070	0.194
3	ELSA	977741500000	0.050	0.057	0.021	0.209
4	BBKP	-91956022353760	0.008	0.070	0.035	0.244
5	BBNP	-7123906990480	0.005	0.025	-0.030	0.245
6	PNBN	18354506962341	0.008	0.007	0.008	0.187
7	BNBA	-6914518418459	0.007	0.027	-0.071	0.229
8	BSIM	-20010169658180	0.009	0.048	0.017	0.188
9	CITA	1185617652718	-0.019	-0.043	0.023	0.223
10	CKRA	-566083831515	-0.023	-0.024	-0.018	0.194

Desember 2015 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-7262105464523	0.014	0.071	-0.005	0.209
2	ARTI	-959527678275	0.004	0.010	0.220	0.178
3	ELSA	-1156198500000	0.117	0.150	0.051	0.218
4	BBKP	-88069474040400	0.013	0.131	0.012	0.173
5	BBNP	-7366791849020	0.010	0.057	0.071	0.170
6	PNBN	19363749178360	0.014	0.057	-0.011	0.240
7	BNBA	-6132755817941	0.012	0.062	0.019	0.218
8	BSIM	-22349758293224	0.009	0.054	-0.073	0.098
9	CITA	1575857046904	-0.128	-0.248	0.015	0.272
10	CKRA	-691244345669	-0.057	-0.057	-0.048	0.086

Juni 2015 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-6000175591605	0.008	0.044	0.007	0.273
2	ARTI	-888410495099	0.006	0.010	0.141	0.193
3	ELSA	679199000000	0.042	0.054	0.045	0.193
4	BBKP	-78675089514880	0.008	0.073	-0.018	0.194
5	BBNP	-7523360593760	0.003	0.020	0.030	0.224
6	PNBN	26046969367800	0.009	0.046	-0.028	0.166
7	BNBA	-5539522636381	0.006	0.041	-0.075	0.243
8	BSIM	-18972736688375	0.004	0.023	-0.025	0.165
9	CITA	1428296314255	-0.061	-0.106	0.045	0.236
10	CKRA	72007606634	-0.065	-0.066	-0.058	0.211

Desember 2014 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-5628548904405	0.014	0.071	-0.028	0.207
2	ARTI	-1379637452079	0.016	0.031	0.028	0.162
3	ELSA	2132079500000	0.133	0.171	0.053	0.213
4	BBKP	-72304452329000	0.013	0.139	-0.028	0.231
5	BBNP	-7921022083670	0.013	0.087	0.021	0.097
6	PNBN	27598218519670	0.020	0.115	0.062	0.218
7	BNBA	-4794092444599	0.015	0.088	-0.085	0.247
8	BSIM	-16552813214064	0.010	0.052	-0.005	0.059
9	CITA	1121343847385	0.257	-0.437	-0.053	0.152
10	CKRA	-2835556314	-0.250	-0.255	-0.228	0.301

Juni 2014 Perusahaan yang mempunyai <i>Corporate Governance</i> Buruk						
No	Kode	MVA	ROA	ROE	DA	ABCFO
1	AGRO	-4994587500325	0.008	0.036	-0.028	0.218
2	ARTI	-1167097867942	0.012	0.023	-0.041	0.198
3	ELSA	2084590500000	0.059	0.077	0.002	0.216
4	BBKP	-67005095230000	0.009	0.081	-0.028	0.187
5	BBNP	-1005698926360	0.007	0.047	-0.010	0.247
6	PNBN	21453713567058	0.012	0.072	0.012	0.224
7	BNBA	-4279568802898	0.006	0.036	-0.065	0.261
8	BSIM	-16149644614460	0.005	0.029	-0.055	0.121
9	CITA	3031612132983	0.121	-0.216	-0.059	0.162
10	CKRA	-277067553640	-0.004	0.021	0.034	0.288

Lampiran 3. Statistik Deskriptif

Hasil Analisis Kinerja Keuangan MVA

Statistics			
		KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BAIK
N	Valid	33	40
	Missing	41	34
Mean		-3.589.503.741.179,03	-196.677.560.204.302,30
Median		-4.794.092.444.599,00	-150.808.474.165.000,00
Std. Deviation		4.057.160.326.906,584	172.767.200.222.599,280
Minimum		-16.149.644.614.460	-552.961.686.010.775
Maximum		2.132.079.500.000	3.375.618.373.400

Sumber : Data sekunder yang diolah 2019

Hasil Analisis Deskriptif Kinerja Keuangan ROA

		Statistics	
		KINERJA KEUANGAN (ROA)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (ROA)_CORPORATE GOVERNANCE BAIK
N	Valid	43	41
	Missing	41	43
Mean		.00930	.01520
Median		.00900	.01700
Std. Deviation		.005040	.010598
Minimum		-.004	-.020
Maximum		.020	.038

Sumber : Data sekunder yang diolah 2019

Hasil Analisis Deskriptif Kinerja Keuangan ROE

		Statistics	
		KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BAIK
N	Valid	49	50
	Missing	51	50
Mean		.05740	.10576
Median		.05356	.09900
Std. Deviation		.039883	.081839
Minimum		.002	-.064
Maximum		.171	.265

Sumber : Data sekunder yang diolah 2019

Hasil Analisis Deskriptif Manajemen Laba Discretionary Accruals

Statistics			MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BAIK
N	Valid		60	57
	Missing		61	64
Mean			-.00395	.00563
Median			-.00650	.00381
Std. Deviation			.060439	.039728
Minimum			-.228	-.090
Maximum			.220	.092

Sumber : Data sekunder yang diolah 2019

Hasil Analisis Deskriptif Manajemen Laba Abnormal CFO

Statistics			MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BAIK
N	Valid		59	57
	Missing		61	63
Mean			.20793	.20314
Median			.20900	.20900
Std. Deviation			.049863	.042535
Minimum			.111	.098
Maximum			.382	.301

Sumber : Data sekunder yang diolah 2019

Lampiran 4. Uji Normalitas

Hasil Uji Normalitas Kinerja Keuangan MVA

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BAIK
N		60	60
Normal Parameters ^{a,b}	Mean	-9.672.038.573.319,80	-206.666.920.875.178,78
	Std. Deviation	26.741.365.710.623,375	234.147.725.984.677,000
Most Extreme Differences	Absolute	.326	.189
	Positive	.217	.169
	Negative	-.326	-.189
Test Statistic		.326	.189
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (MVA)_CORPORATE GOVERNANCE BAIK
N		33	40
Normal Parameters ^{a,b}	Mean	-3.589.503.741.179,03	-196.677.560.204.302,30
	Std. Deviation	4.057.160.326.906,584	172.767.200.222.599,250
Most Extreme Differences	Absolute	.132	.124
	Positive	.132	.123
	Negative	-.131	-.124
Test Statistic		.132	.124
Asymp. Sig. (2-tailed)		.156 ^c	.124 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

Sumber : Data sekunder yang diolah 2019

Hasil Uji Normalitas Kinerja Keuangan ROA

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (ROA)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (ROA)_CORPORATE GOVERNANCE BAIK
N		60	60
Normal Parameters ^{a,b}	Mean	.00874	.01667
	Std. Deviation	.063097	.080318
	Most Extreme Differences		
	Absolute	.299	.301
	Positive	.299	.229
	Negative	-.283	-.301
Test Statistic		.299	.301
Asymp. Sig. (2-tailed)		.000 ^c	.000 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (ROA)_CORPORAT E GOVERNANCE BURUK	KINERJA KEUANGAN (ROA)_CORPORAT E GOVERNANCE BAIK
N		43	41
Normal Parameters ^{a,b}	Mean	.00930	.01520
	Std. Deviation	.005040	.010598
	Most Extreme Differences		
	Absolute	.099	.116
	Positive	.082	.116
	Negative	-.099	-.116
Test Statistic		.099	.116
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.184 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Sumber : Data sekunder yang diolah 2019

Hasil Uji Normalitas Kinerja Keuangan ROE

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BAIK
N		60	60
Normal Parameters ^{a,b}	Mean	.01751	.10303
	Std. Deviation	.106616	.126694
Most Extreme Differences	Absolute	.257	.126
	Positive	.136	.126
	Negative	-.257	-.095
Test Statistic		.257	.126
Asymp. Sig. (2-tailed)		.000 ^c	.019 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

One-Sample Kolmogorov-Smirnov Test			
		KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BURUK	KINERJA KEUANGAN (ROE)_CORPORATE GOVERNANCE BAIK
N		49	50
Normal Parameters ^{a,b}	Mean	.05740	.10576
	Std. Deviation	.039883	.081839
Most Extreme Differences	Absolute	.107	.108
	Positive	.107	.073
	Negative	-.081	-.108
Test Statistic		.107	.108
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.197 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Sumber : Data sekunder yang diolah 2019

Hasil Uji Normalitas Manajemen Laba Discretionary Accrual

One-Sample Kolmogorov-Smirnov Test			
		MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BAIK
N		60	60
Normal Parameters ^{a,b}	Mean	-.00395	.02672
	Std. Deviation	.060439	.200559
Most Extreme Differences	Absolute	.100	.345
	Positive	.085	.345
	Negative	-.100	-.284
Test Statistic		.100	.345
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.000 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

One-Sample Kolmogorov-Smirnov Test			
		MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (DA)_CORPORATE GOVERNANCE BAIK
N		60	57
Normal Parameters ^{a,b}	Mean	-.00395	.00563
	Std. Deviation	.060439	.039728
Most Extreme Differences	Absolute	.100	.070
	Positive	.085	.070
	Negative	-.100	-.065
Test Statistic		.100	.070
Asymp. Sig. (2-tailed)		.200 ^{c,d}	.200 ^{c,d}
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Sumber : Data sekunder yang diolah 2019

Hasil Uji Normalitas Manajemen Laba Abnormal CFO

One-Sample Kolmogorov-Smirnov Test			
		MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BAIK
N		60	60
Normal Parameters ^{a,b}	Mean	.22898	.19702
	Std. Deviation	.170391	.049546
Most Extreme Differences	Absolute	.325	.127
	Positive	.325	.060
	Negative	-.244	-.127
Test Statistic		.325	.127
Asymp. Sig. (2-tailed)		.000 ^c	.017 ^c
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			

One-Sample Kolmogorov-Smirnov Test			
		MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BURUK	MANAJEMEN LABA (ABCFO)_CORPORATE GOVERNANCE BAIK
N		59	57
Normal Parameters ^{a,b}	Mean	.20793	.20314
	Std. Deviation	.049863	.042535
Most Extreme Differences	Absolute	.104	.098
	Positive	.104	.065
	Negative	-.099	-.098
Test Statistic		.104	.098
Asymp. Sig. (2-tailed)		.180 ^c	.200 ^{c,d}
a. Test distribution is Normal.			
b. Calculated from data.			
c. Lilliefors Significance Correction.			
d. This is a lower bound of the true significance.			

Sumber : Data sekunder yang diolah 2019

Lampiran 4. Uji Hipotesis

Uji Independent Sample T-Test Kinerja Keuangan MVA

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
MARKET VALUE ADED_GABUNGAN	Equal variances assumed	83.418	.000	6.411	71	.000	193.0880564 63.123,280	30.1187624 57.286,230	133.0329 49.813.71 1,580	253.143.16 3.112.535, 000
	Equal variances not assumed			7.066	39.052	.000	193.0880564 63.123,280	27.3260213 23.307,740	137.818.3 20.388.04 9,310	248.357.79 2.538.197, 250

Sumber : Data sekunder yang diolah 2019

Uji Independet Sample T-Test Kinerja Keuangan ROA

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
KINERJA KEUANGAN_ROA	Equal variances assumed	11.240	.001	-3.279	82	.002	-.005893	.001797	-.009468	-.002317
	Equal variances not assumed			-3.229	56.608	.002	-.005893	.001825	-.009548	-.002238

Sumber : Data sekunder yang diolah 2019

Uji Independent Sample T-Test Kinerja Keuangan ROE

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
KINERJA KEUANGA N_ROE	Equal variances assumed	19.286	.000	-3.725	97	.000	-.048356	.012982	-.074121	-.022591
	Equal variances not assumed			-3.748	71.349	.000	-.048356	.012900	-.074076	-.022636

Sumber : Data sekunder yang diolah 2019

Uji Independent Sample T-Test Manajemen Laba DA

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
MANAJEMEN LABA_DA	Equal variances assumed	3.023	.085	-1.008	115	.316	-.009580	.009508	-.028414	.009254
	Equal variances not assumed			-1.018	102.527	.311	-.009580	.009411	-.028246	.009086

Sumber : Data sekunder yang diolah 2019

Uji Independent Sample T-Test Manajemen Laba Abnormal CFO

Independent Samples Test										
		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Lower	Upper
MANAJEMEN LABA_AB CFO	Equal variances assumed	.373	.542	.556	114	.579	.004792	.008619	-.012282	.021866
	Equal variances not assumed			.557	112.294	.578	.004792	.008595	-.012238	.021822

Sumber : Data sekunder yang diolah 2019