

LAMPIRAN

Lampiran 1: Perusahaan Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan
1	SMGR	Semen Gresik Tbk
2	WSBP	Waskita Beton Precast Tbk
3	WTON	Wijaya Karya Beton Tbk
4	ARNA	Arwana Citra Mulia Tbk
5	TOTO	Surya Toto Indonesia Tbk
6	EKAD	Ekadharma International Tbk
7	IGAR	Champion Pasific Indonesia Tbk
8	IMPC	Impact Pratama Industri Tbk
9	TALF	Tunas Alfin Tbk
10	JPFA	Japfa Comfeed Indonesia Tbk
11	ASII	Astra International Tbk
12	SMSM	Selamat Sempurna Tbk
13	RICY	Ricky Putra Globalindo Tbk
14	BATA	Sepatu Bata Tbk
15	JECC	Jembo Cable Company Tbk
16	KBLI	KMI Wire and Cable Tbk
17	SCCO	Supreme Cabel Manufacturing and Commerce Tbk
18	ICBP	Indofood CBP Sukses Makmur Tbk
19	INDF	Indofood Sukses Makmur Tbk
20	MLBI	Multi Bintang Indonesia Tbk
21	ULTJ	Ultrajaya Milk Industri and Trading Company Tbk
22	HMSP	Hanjaya Mandala Sampoerna Tbk
23	DVLA	Darya Varia Laboratoria Tbk
24	KAEF	Kimia Farma Tbk
25	KLBF	Kalbe Farma Tbk
26	SIDO	Industi Jamu & Farmasi Sidomuncul Tbk
27	TSPC	Tempo Scan Pasific Tbk
28	TCID	Mandom Indonesia Tbk
29	UNVR	Unilever Indonesia Tbk
30	CINT	Chitose International Tbk

Lampiran 2: Tabulasi Data

NO.	KODE	TAHUN	ROA	GROWTH	DPR	ML
1	SMGR	2016	10,22	15,92	49,31	0,19
2		2017	3,3	10,71	89,01	0,09
3		2018	6,02	4,48	59,12	0,07
4	WSBP	2016	4,62	3,08	59,82	0,18
5		2017	16,7	8,63	41,73	0,01
6		2018	7,25	6,03	67,99	0,15
7	WTON	2016	6,04	4,63	38,54	-0,09
8		2017	4,82	5,6	40,51	-0,18
9		2018	5,48	15,66	50,78	-0,15
10	ARNA	2016	5,92	7,86	40,61	-0,04
11		2017	7,63	3,77	30,22	-0,08
12		2018	9,57	3,22	55,88	-0,18
13	TOTO	2016	6,53	5,82	30,61	0,07
14		2017	9,87	3,49	38,5	0,02
15		2018	11,97	12,5	33,81	0,04
16	EKAD	2016	12,91	10,27	47,71	0,10
17		2017	9,56	3,92	34,67	0,04
18		2018	8,68	7,09	56,99	0,01
19	IGAR	2016	15,77	4,44	45,23	-0,16
20		2017	14,11	6,76	45,37	0,06
21		2018	7,83	11,14	60,88	0,13
22	IMPC	2016	5,53	15,86	57,68	0,09
23		2017	13,98	10,82	21,18	0,10
24		2018	4,45	3,29	36,64	0,04
25	TALF	2016	3,42	5,69	43,47	-0,31
26		2017	12,33	4,49	28,92	0,12
27		2018	4,47	6,88	29,23	0,02
28	JPFA	2016	11,28	12,19	31,03	-0,06
29		2017	5,25	9,55	55,95	0,04
30		2018	9,78	9,24	53,52	-0,06
31	ASII	2016	6,99	16,67	44,5	0,10
32		2017	7,84	12,9	37,08	-0,03
33		2018	7,94	16,6	37,27	0,02
34	SMSM	2016	12,27	10,56	24,33	0,03
35		2017	12,73	8,36	25,55	-0,04
36		2018	12,62	14,56	23,63	-0,04
37	RICY	2016	8,09	7,55	23,72	-0,06
38		2017	7,2	6,65	31,63	-0,34

39		2018	5,2	12,02	30,42	-0,36
40	BATA	2016	5,22	5,19	76,29	0,11
41		2017	6,27	6,33	51,46	0,08
42		2018	7,75	4,47	27,28	0,07
43	JECC	2016	8,34	6,84	22,84	-0,18
44		2017	4,32	11,47	49,48	-0,02
45		2018	5,54	7,97	32	-0,29
46	KBLI	2016	7,87	20,6	28,39	-0,05
47		2017	11,91	21,04	31,16	0,17
48		2018	7,26	7,67	33,6	-0,07
49	SCCO	2016	13,96	8,17	43,52	-0,18
50		2017	6,27	13,85	42,87	0,03
51		2018	6,1	3,76	58,36	0,04
52	ICBP	2016	12,56	8,82	42,53	-0,03
53		2017	11,21	9,4	54,83	0,02
54		2018	13,56	8,69	57,74	0,31
55	INDF	2016	6,41	3,22	37,3	0,04
56		2017	5,85	5,73	53,15	0,05
57		2018	5,14	9,78	70,23	0,07
58	MLBI	2016	13,17	8,29	94,18	-0,21
59		2017	12,67	10,33	81,44	0,14
60		2018	12,39	15,12	91,86	-0,05
61	ULTJ	2016	6,74	19,75	21,14	-0,02
62		2017	13,72	12,36	41,77	-0,05
63		2018	12,63	7,11	37,83	0,02
64	HMSP	2016	14,02	11,83	81,12	-0,11
65		2017	19,37	5,49	68,87	-0,09
66		2018	13,05	8,02	72,19	-0,26
67	DVLA	2016	9,93	11,27	25,68	-0,02
68		2017	9,89	7,15	68,78	-0,05
69		2018	11,92	4,56	59,51	0,13
70	KAEF	2016	5,89	14,29	28,48	-1,07
71		2017	5,44	12,16	36,12	0,13
72		2018	4,25	15,19	24,41	-0,08
73	KLBF	2016	15,44	11,17	38,37	0,01
74		2017	14,76	9,13	42,71	0,01
75		2018	13,76	9,21	47,68	0,03
76	SIDO	2016	16,08	6,85	76,69	-0,02
77		2017	16,9	5,71	72,49	0,04
78		2018	19,89	5,68	68,65	-0,03
79	TSPC	2016	8,28	4,79	41,25	-0,05

80		2017	7,5	12,89	40,37	0,02
81		2018	6,87	5,85	33,31	0,03
82	TCID	2016	7,42	4,95	50,87	-0,10
83		2017	7,58	8,09	46,02	-0,05
84		2018	7,08	3,53	47,64	0,07
85	UNVR	2016	9,4	6,46	29,54	-0,08
86		2017	19,3	12,9	73,72	0,09
87		2018	17,4	5,4	80,98	0,14
88	CINT	2016	5,16	4,32	38,8	-0,01
89		2017	6,22	9,34	26,86	-0,02
90		2018	2,76	3,11	59,02	0,14

Lampiran 3. Statistik Deskriptif

Descriptive Statistics						
	N	Min	Max	Mean	Median	Std. Deviation
<i>Profitabilitas</i>	86	3,42	19,89	9,3694	7,9550	4,10476
<i>Growth</i>	86	3,08	16,67	8,3965	7,9150	3,74046
Kebijakan Deviden	86	21,18	94,18	47,0316	43,1700	17,25093
Manajemen Laba	86	-1,07	,31	-,0222	,0100	,16579
<i>Valid N (listwise)</i>	86					

Lampiran 4. Uji Normalitas

Hasil Uji Normalitas Model 1 dengan *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	15,78178957
Most Extreme Differences	Absolute	,091
	Positive	,091
	Negative	-,043
Test Statistic		,091
Asymp. Sig. (2-tailed)		,076 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Hasil Uji Normalitas Awal Model 2 dengan *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	15,72547614
Most Extreme Differences	Absolute	,104
	Positive	,104
	Negative	-,057
Test Statistic		,104
Asymp. Sig. (2-tailed)		,024 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Hasil Uji Normalitas Akhir Model 2 dengan *Kolmogorov-Smirnov*

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		86
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	15,78178957
Most Extreme Differences	Absolute	,091
	Positive	,091
	Negative	-,043
Test Statistic		,091
Asymp. Sig. (2-tailed)		,076 ^c
a. Test distribution is Normal.		
b. Calculated from data.		
c. Lilliefors Significance Correction.		

Lampiran 5. Uji Multikolinieritas

Hasil Uji Multikolinieritas Model 1

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	<i>Profitabilitas</i>	,833	1,201
	<i>Growth</i>	,981	1,020
	Kebijakan Deviden	,837	1,195
a. Dependent Variable: Manajemen Laba			

Hasil Uji Multikolinieritas Model 2

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	<i>Profitabilitas</i>	,992	1,008
	<i>Growth</i>	,992	1,008
a. Dependent Variable: Kebijakan Deviden			

Lampiran 6. Uji Heteroskedastisitas

Hasil Uji Heteroskedastisitas Model 1 dengan Uji Glejser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,221	1,681		1,917	,059
	<i>Profitabilitas</i>	,051	,115	,053	,443	,659
	<i>Growth</i>	,018	,116	,017	,158	,875
	Kebijakan Deviden	,034	,027	,149	1,258	,212

a. Dependent Variable: ABS_RES1

Hasil Uji Heteroskedastisitas Model 2 dengan Uji Glejser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	7,251	3,008		2,411	,018
	<i>Profitabilitas</i>	,425	,228	,200	1,861	,066
	<i>Growth</i>	,218	,251	,093	,871	,386

a. Dependent Variable: ABS_RES2

Lampiran 7. Uji Autokorelasi

Hasil Uji Autokorelasi Model 1 dengan Run Test

Runs Test	
	Unstandardized Residual
Test Value ^a	,50963
Cases < Test Value	43
Cases >= Test Value	43
Total Cases	86
Number of Runs	45
Z	,217
Asymp. Sig. (2-tailed)	,828
a. Median	

Hasil Uji Autokorelasi Model 1 dengan Run Test

Runs Test	
	Unstandardized Residual
Test Value ^a	-2,78125
Cases < Test Value	43
Cases >= Test Value	43
Total Cases	86
Number of Runs	41
Z	-,651
Asymp. Sig. (2-tailed)	,515
a. Median	

Lampiran 8: Analisis Regresi Linear Berganda

Regresi Linier Berganda Model 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,377	2,923		1,155	,251
	ROA	-,492	,200	-,284	-2,465	,016
	<i>Growth</i>	,011	,202	,006	,053	,958
	DPR	,114	,047	,276	2,402	,019

a. Dependent Variable: Manajemen Laba

Regresi Linier Berganda Model 2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,966	5,580		6,266	,000
	ROA	1,686	,424	,401	3,978	,000
	<i>Growth</i>	-,444	,465	-,096	-,955	,343

a. Dependent Variable: Kebijakan Deviden

Lampiran 9: Uji Simultan (Uji f)**Hasil Uji f Model 1**

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	408,023	3	136,008	2,862	,042 ^b
	Residual	3896,209	82	47,515		
	Total	4304,233	85			
a. Dependent Variable: ML						
b. Predictors: (Constant), DPR, GROWTH, ROA						

Hasil Uji f Model 2

ANOVA^a						
Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	4125,036	2	2062,518	8,086	,001 ^b
	Residual	21170,515	83	255,066		
	Total	25295,551	85			
a. Dependent Variable: DPR						
b. Predictors: (Constant), GROWTH, ROA						

Lampiran 10: Uji Parsial (Uji t)

Hasil Uji t Model 1

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	3,377	2,923		1,155	,251
	ROA	-,492	,200	-,284	-2,465	,016
	<i>Growth</i>	,011	,202	,006	,053	,958
	DPR	,114	,047	,276	2,402	,019

a. Dependent Variable: Manajemen Laba

Hasil Uji t Model 2

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	34,966	5,580		6,266	,000
	ROA	1,686	,424	,401	3,978	,000
	<i>Growth</i>	-,444	,465	-,096	-,955	,343

a. Dependent Variable: Kebijakan Deviden

Lampiran 11: Uji Koefisien Determinasi (*Adjusted R²*)

Hasil Uji Koefisien Determinasi Model 1

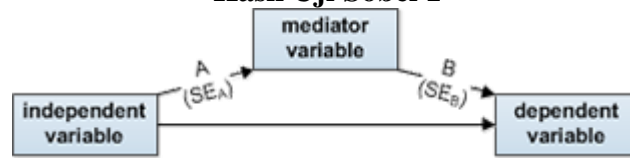
Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,308 ^a	,095	,062	6,89309
a. Predictors: (Constant), DPR, GROWTH, ROA				
b. Dependent Variable: ML				

Hasil Uji Koefisien Determinasi Model 2

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,404 ^a	,163	,143	15,97080
a. Predictors: (Constant), GROWTH, ROA				
b. Dependent Variable: DPR				

Lampiran 12: Uji Sobel (*Sobel Test*)

Hasil Uji Sobel 1



A: 0.401

B: 0.276

SE_A: 0.424

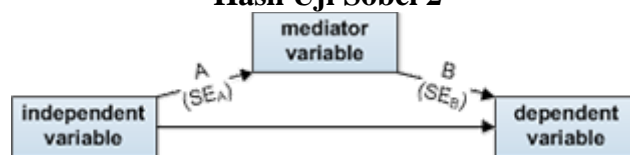
SE_B: 0.047

Sobel test statistic: 2.07070417

One-tailed probability: 0.01919323

Two-tailed probability: 0.03838645

Hasil Uji Sobel 2



A: -0.096

B: 0.276

SE_A: 0.465

SE_B: 0.047

Sobel test statistic: -0.20632415

One-tailed probability: 0.41826886

Two-tailed probability: 0.83653772