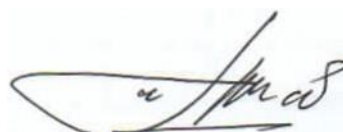


LEMBAR PENGESAHAN  
BIMBINGAN SKRIPSI MAHASISWA

Nama : Pipit Ninnalasari  
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 Dosen Pembimbing : Dra. Sri Ari Wahyuningsih, M.M  
 Mulai Bimbingan : 27 Mei 2019

No	Han / Tanggal	Pokok Pembahasan	Paraf Pembimbing
1	27 Mei 2019	Revisi penulisan BAB 1 BAB 3 Menambah reverenst jurnal intemasional, merapihkan daftar isi dan daftar pustaka.	}1
2	28 Mei 2019	ACC BAB 1 - BAB 3 untuk seminar proposal.	%
3	10 Juni 2019	Cek revisi sidang proposal.	}.,
4	12 Juni 2019	Menambah teori agensi, mernasukan rumus perhitungan di BAB2.	)1
5	19 Juni 2019	Revisi bipotesis, model konseptuamerapikan rumus dan merapibkan daftar isi.	)
6	20 Juni 2019	Konsultasi pemilihan sampel.	
7	15 Juli 2019	Konsultasi hasil output SPSS.	j'l
8	26 Juli 2019	Revisi Bab 4.	It
9	7 Agustus 2019	Revisi Bab 4 dan 5.	
10	9 Agustus 2019	ACC BAB 1 - BAB 5 untuk sidang akhir.	''' Q_

Jakarta, 15 Agustus 2019



Dra. Sri Ari Wahyuningsih, M.M

### DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR YANG DITELITI

No.	Nama Perusahaan	Kode Perusahaan
1.	Akasha Wira International Tbk.	ADES
2.	Argha Karya Prima Industry Tbk.	AKPI
3.	Alkindo Naratama Tbk.	ALDO
4.	Asahimas Flat Glass Tbk.	AMFG
5.	Arwana Citra Mulia Tbk.	ARNA
6.	Astra International Tbk.	ASII
7.	Astra Auto Part Tbk.	AUTO
8.	Budi Starch & Sweetener Tbk.	BUDI
9.	Wilmar Cahaya Indonesia Tbk.	CEKA
10.	Charoen Pokphand Indonesia Tbk.	CPIN
11.	Duta Pertiwi Nusantara Tbk.	DPNS
12.	Delta Djakarta Tbk.	DLTA
13.	Darya Varia Laboratoria Tbk.	DVLA
14.	Ekadharma International Tbk.	EKAD
15.	Hanjaya Mandala Sampoerna Tbk.	HMSP
16.	Gudang Garam Tbk.	GGRM
17.	Indofood CBP Sukses Makmur Tbk.	ICBP
18.	Champion Pasific Indonesia Tbk.	IGAR
19.	Indal Aluminium Industry Tbk.	INAI
20.	Intan Wijaya International Tbk.	INCI
21.	Indofood Sukses Makmur Tbk.	INDF
22.	Indospring Tbk.	INDS
23.	Indocement Tungal Prakasa Tbk.	INTP
24.	Jembo Cable Company Tbk.	JECC

25.	Japfa Comfeed Indonesia Tbk.	JPFA
26.	Kimia Farma Tbk.	KAEF
27.	KMI Wire and Cable Tbk.	KBLI
28.	Kabelindo Murni Tbk.	KBLM
29.	Kalbe Farma Tbk.	KLBF
30.	Lion Metal Works Tbk.	LION
31.	Lionmesh Prima Tbk.	LMSH
32.	Merck Tbk.	MERK
33.	Multi Bintang Indonesia Tbk.	MLBI
34.	Mayora Indah Tbk.	MYOR
35.	Pyridam Farma Tbk.	PYFA
36.	Ricky Putra Globalindo Tbk.	RICY
37.	Nippon Indosari Corporindo Tbk.	ROTI
38.	Supreme Cable Manufacturing and Commerce Tbk.	SCCO
39.	Sekar Laut Tbk.	SKLT
40.	Sekar Bumi Tbk.	SKBM
41.	Semen Gresik Tbk.	SMGR
42.	Selamat Sempurna Tbk.	SMSM
43.	Indo Acitama Tbk.	SRSN
44.	Star Petrochem Tbk.	STAR
45.	Siantar Top Tbk.	STTP
46.	Tunas Alfin Tbk.	TALF
47.	Mandom Indonesia Tbk.	TCID
48.	Surya Toto Indonesia Tbk.	TOTO
49.	Ultrajaya Milk Industry and Trading Company Tbk.	ULTJ
50.	Nusantara Inti Corpora Tbk.	UNIT
51.	Wismilak Inti Makmur Tbk.	WIIM

52.	Wijaya Karya Beton Tbk.	WTON
53.	Semen Baturaja Persero Tbk.	SMBR
54.	Trias Sentosa Tbk.	TRST
55.	Tempo Scan Pasific Tbk.	TSPC
56.	Unilever Indonesia Tbk.	UNVR



**Hasil Perhitungan *Financial Distress* , Ukuran Perusahaan, *Leverage* , dan Manajemen Laba**

No	Kode	Nama Perusahaan	Tahun	Z-Score	Log Asset	Debt Ratio	DA
1	ADES	Akasha Wira International Tbk.	2014	2.55	26.95	0.41	-0.16
			2015	2.55	27.21	0.50	0.01
			2016	2.64	27.37	0.50	-0.10
			2017	2.15	27.46	0.50	-0.06
			2018	2.28	27.50	0.45	-0.11
2	AKPI	Argha Karya Prima Industry Tbk.	2014	1.22	28.43	0.53	-0.16
			2015	0.90	28.69	0.62	0.04
			2016	1.09	28.59	0.57	-0.12
			2017	0.94	28.64	0.59	-0.05
			2018	1.02	28.75	0.60	0.03
3	ALDO	Alkindo Naratama Tbk.	2014	2.10	26.60	0.55	0.07
			2015	2.23	26.63	0.53	0.06
			2016	2.42	26.74	0.51	-0.04
			2017	2.14	26.94	0.54	0.04
			2018	1.92	26.95	0.49	0.07
4	AMFG	Asahimas Flat Glass Tbk.	2014	2.36	29.00	0.21	-0.03
			2015	2.00	29.08	0.21	-0.01
			2016	1.24	29.34	0.35	-0.02
			2017	0.91	29.47	0.43	-0.05
			2018	0.65	29.76	0.57	-0.03
5	ARNA	Arwana Citra Mulia Tbk.	2014	2.82	27.86	0.28	0.02
			2015	1.30	27.99	0.37	-0.03
			2016	1.55	28.06	0.39	0.00
			2017	1.84	28.10	0.36	-0.08
			2018	2.10	28.13	0.34	-0.12
6	ASII	Astra International Tbk.	2014	1.49	33.09	0.49	0.03
			2015	1.26	33.13	0.48	-0.05
			2016	1.18	33.20	0.47	0.00
			2017	1.23	33.32	0.47	0.00
			2018	1.21	33.47	0.49	0.00
7	AUTO	Astra Auto Part Tbk.	2014	1.37	30.30	0.30	0.00
			2015	1.12	30.29	0.29	-0.04
			2016	1.28	30.31	0.28	-0.04
			2017	1.38	30.32	0.27	0.01
			2018	1.41	30.40	0.29	0.00
8	BUDI	Budi Starch & Sweetener Tbk.	2014	1.21	28.54	0.63	-0.02

			2015	0.95	28.81	0.66	-0.03
			2016	1.06	28.71	0.60	-0.08
			2017	1.08	28.71	0.59	-0.01
			2018	1.00	28.85	0.64	0.01
9	CEKA	Wilmar Cahaya Indonesia Tbk.	2014	3.41	27.88	0.58	0.18
			2015	3.14	28.03	0.57	-0.05
			2016	4.32	27.99	0.38	0.05
			2017	3.99	27.96	0.35	-0.07
			2018	4.26	27.79	0.16	-0.14
10	CPIN	Charoen Pokphand Indonesia Tbk.	2014	2.17	30.67	0.47	0.08
			2015	1.94	30.84	0.49	0.01
			2016	2.57	30.82	0.42	-0.08
			2017	2.92	30.83	0.36	0.04
			2018	3.30	30.95	0.30	-0.02
11	DPNS	Duta Pertiwi Nusantara Tbk.	2014	1.91	26.32	0.12	0.03
			2015	1.79	26.34	0.12	0.02
			2016	1.67	26.41	0.11	-0.02
			2017	1.55	26.45	0.13	0.03
			2018	1.56	26.52	0.16	0.07
12	DLTA	Delta Djakarta Tbk.	2014	3.35	27.63	0.24	0.14
			2015	2.62	27.67	0.18	-0.05
			2016	2.77	27.81	0.15	-0.01
			2017	2.75	27.92	0.15	-0.05
			2018	2.80	28.05	0.16	0.00
13	DVLA	Darya Varia Laboratoria Tbk.	2014	2.13	27.85	0.24	-0.02
			2015	2.19	27.95	0.29	-0.09
			2016	2.21	28.06	0.30	-0.03
			2017	2.20	28.13	0.32	-0.04
			2018	2.37	28.15	0.29	0.11
14	EKAD	Ekadharma International Tbk.	2014	2.42	26.74	0.35	0.11
			2015	2.76	26.69	0.25	-0.13
			2016	2.04	27.28	0.16	0.02
			2017	1.88	27.40	0.17	0.04
			2018	1.97	27.47	0.15	0.02
15	HMSP	Hanjaya Mandala Sampoerna Tbk.	2014	5.25	30.98	0.52	-0.03
			2015	4.74	31.27	0.16	0.34
			2016	4.76	31.38	0.20	-0.03
			2017	4.77	31.40	0.21	-0.06
			2018	4.72	31.47	0.24	-0.15
16	GGRM	Gudang Garam Tbk.	2014	1.97	31.70	0.43	0.07
			2015	2.06	31.78	0.40	0.06
			2016	2.22	31.77	0.37	0.00

			2017	2.31	31.83	0.37	-0.01
			2018	2.45	31.87	0.35	-0.05
17	ICBP	Indofood CBP Sukses Makmur Tbk.	2014	2.16	30.85	0.42	-0.06
			2015	2.22	30.91	0.38	-0.02
			2016	2.32	30.99	0.36	-0.04
			2017	2.21	31.08	0.36	-0.06
			2018	2.18	31.17	0.34	0.00
18	IGAR	Champion Pasific Indonesia Tbk.	2014	3.86	26.58	0.27	0.09
			2015	3.31	26.67	0.19	-0.08
			2016	3.60	26.81	0.15	0.01
			2017	3.12	26.96	0.14	-0.04
			2018	2.59	27.07	0.15	0.08
19	INAI	Indal Aluminium Industry Tbk.	2014	1.32	27.52	0.86	-0.03
			2015	1.25	27.92	0.82	-0.02
			2016	1.18	27.92	0.81	0.14
			2017	1.04	27.82	0.77	-0.01
			2018	1.06	27.97	0.78	-0.08
20	INCI	Intan Wijaya International Tbk.	2014	2.25	25.72	0.08	0.14
			2015	2.40	25.86	0.09	-0.06
			2016	1.61	26.32	0.10	0.11
			2017	1.87	26.44	0.12	0.02
			2018	1.73	26.69	0.18	0.02
21	INDF	Indofood Sukses Makmur Tbk.	2014	1.33	32.09	0.53	-0.05
			2015	1.17	32.15	0.53	-0.01
			2016	1.35	32.04	0.47	-0.02
			2017	1.32	32.11	0.47	-0.02
			2018	1.12	32.20	0.48	-0.01
22	INDS	Indospring Tbk.	2014	1.69	28.46	0.20	0.03
			2015	1.15	28.57	0.25	-0.05
			2016	1.33	28.54	0.17	-0.06
			2017	1.71	28.52	0.12	-0.08
			2018	1.62	28.55	0.13	-0.01
23	INTP	Indocement Tungal Prakasa Tbk.	2014	2.32	30.99	0.15	0.00
			2015	2.05	30.95	0.14	-0.02
			2016	1.66	31.04	0.13	0.01
			2017	1.32	30.99	0.15	-0.03
			2018	1.21	30.96	0.16	-0.03
24	JECC	Jembo Cable Company Tbk.	2014	1.60	27.69	0.84	-0.01
			2015	1.31	27.94	0.73	-0.02
			2016	1.89	28.09	0.70	-0.04
			2017	1.45	28.29	0.72	0.00
			2018	1.88	28.36	0.71	0.04

25	JPFA	Japfa Comfeed Indonesia Tbk.	2014	2.03	30.39	0.67	-0.08
			2015	1.97	30.47	0.64	-0.06
			2016	2.42	30.59	0.51	-0.03
			2017	2.15	30.68	0.54	0.02
			2018	2.38	30.77	0.56	0.02
26	KAEF	Kimia Farma Tbk.	2014	2.54	28.73	0.43	-0.01
			2015	1.67	28.81	0.42	0.03
			2016	1.99	29.16	0.51	0.02
			2017	1.65	29.44	0.58	0.07
			2018	1.31	29.88	0.65	0.02
27	KBLI	KMI Wire and Cable Tbk.	2014	2.79	27.92	0.31	-0.07
			2015	2.77	28.07	0.34	0.05
			2016	3.13	28.26	0.29	-0.03
			2017	2.18	28.73	0.41	0.23
			2018	2.29	28.81	0.37	0.05
28	KBLM	Kabelindo Murni Tbk.	2014	1.77	27.20	0.55	0.02
			2015	1.78	27.21	0.55	-0.02
			2016	2.07	27.18	0.50	-0.02
			2017	1.37	27.84	0.36	0.08
			2018	1.40	27.89	0.37	-0.01
29	KLBF	Kalbe Farma Tbk.	2014	2.94	30.15	0.22	-0.02
			2015	2.75	30.25	0.20	-0.03
			2016	2.74	30.35	0.18	0.01
			2017	2.64	30.44	0.16	0.03
			2018	2.52	30.53	0.16	-0.02
30	LION	Lion Metal Works Tbk.	2014	1.86	27.13	0.30	-0.02
			2015	1.79	27.18	0.29	-0.02
			2016	1.24	27.25	1.00	-0.02
			2017	0.86	27.25	1.00	0.00
			2018	1.46	27.27	0.32	0.01
31	LMSH	Lionmesh Prima Tbk.	2014	2.79	25.67	0.20	-0.02
			2015	2.21	25.62	0.16	-0.06
			2016	4.75	25.82	0.28	0.00
			2017	2.02	25.81	0.20	-0.01
			2018	2.21	25.80	0.17	0.03
32	MERK	Merck Tbk.	2014	3.33	27.29	0.23	-0.15
			2015	3.51	27.19	0.26	-0.09
			2016	3.27	27.34	0.22	-0.02
			2017	2.96	27.46	0.27	-0.07
			2018	1.68	27.58	0.38	-0.16
33	MLBI	Multi Bintang Indonesia Tbk.	2014	3.02	28.43	0.75	-0.07
			2015	2.39	28.37	0.64	-0.19



			2016	3.73	28.45	0.64	-0.13
			2017	4.32	28.55	0.58	0.00
			2018	3.62	28.69	0.60	-0.07
34	MYOR	Mayora Indah Tbk.	2014	2.02	29.96	0.60	0.13
			2015	2.41	30.06	0.54	-0.11
			2016	2.49	30.20	0.99	0.06
			2017	2.54	30.33	1.00	0.03
			2018	1.92	30.52	0.56	0.09
35	PYFA	Pyridam Farma Tbk.	2014	1.74	25.87	0.44	0.01
			2015	1.90	25.80	0.37	-0.07
			2016	1.95	25.84	0.37	-0.01
			2017	2.22	25.80	0.32	-0.08
			2018	3.99	25.28	0.71	0.02
36	RICY	Ricky Putra Globalindo Tbk.	2014	1.74	27.79	0.67	0.01
			2015	1.60	27.81	0.67	-0.10
			2016	1.55	27.88	0.68	-0.06
			2017	1.71	27.95	0.69	-0.15
			2018	1.86	28.06	0.71	-0.11
37	ROTI	Nippon Indosari Corporindo Tbk.	2014	1.02	28.39	0.56	-0.10
			2015	1.05	28.63	0.56	-0.13
			2016	1.70	28.70	0.51	-0.05
			2017	1.09	29.15	0.38	-0.08
			2018	1.20	29.11	0.34	-0.04
38	SCCO	Supreme Cable Manufacturing and Com	2014	2.93	28.14	0.51	0.04
			2015	2.91	28.20	0.47	-0.02
			2016	2.61	28.53	0.50	-0.10
			2017	1.79	29.02	0.32	0.14
			2018	1.94	29.06	0.30	0.10
39	SKLT	Sekar Laut Tbk.	2014	2.48	26.54	0.59	-0.02
			2015	2.44	26.66	0.60	-0.03
			2016	0.94	27.07	0.48	0.05
			2017	0.94	27.18	0.52	0.04
			2018	1.78	27.34	0.55	0.03
40	SKBM	Sekar Bumi Tbk.	2014	3.28	27.20	0.53	0.09
			2015	2.20	27.36	0.55	-0.03
			2016	1.73	27.63	0.63	0.07
			2017	1.49	28.12	0.37	0.12
			2018	1.34	28.20	0.41	0.04
41	SMGR	Semen Gresik Tbk.	2014	1.93	31.17	0.27	-0.02
			2015	1.52	31.27	0.28	-0.08
			2016	1.19	31.42	0.42	-0.02
			2017	0.95	31.52	0.28	-0.02

			2018	1.14	31.57	0.36	-0.03
42	SMSM	Selamat Sempurna Tbk.	2014	3.29	28.19	0.36	0.07
			2015	2.88	28.44	0.35	0.04
			2016	3.09	28.52	0.30	-0.04
			2017	3.25	28.44	0.25	0.05
			2018	3.31	28.66	0.23	0.04
43	SRSN	Indo Acitama Tbk.	2014	2.22	26.87	0.30	0.01
			2015	1.92	27.08	0.41	0.20
			2016	1.43	27.30	0.33	-0.18
			2017	1.69	27.20	0.48	-0.10
			2018	1.96	27.26	0.30	0.01
44	STAR	Star Petrochem Tbk.	2014	1.89	27.38	0.37	0.04
			2015	1.78	27.31	0.33	-0.04
			2016	2.78	27.26	0.29	-0.05
			2017	3.13	27.14	0.20	-0.11
			2018	2.85	27.15	0.20	-0.05
45	STTP	Siantar Top Tbk.	2014	1.92	28.16	0.52	-0.05
			2015	2.09	28.28	0.47	-0.01
			2016	1.75	28.48	0.50	0.00
			2017	2.08	28.48	0.41	-0.04
			2018	1.26	28.60	0.37	0.00
46	TALF	Tunas Alfin Tbk.	2014	2.82	26.80	0.26	0.00
			2015	2.36	26.80	0.19	0.06
			2016	1.28	27.51	0.15	0.03
			2017	1.27	27.55	0.17	0.02
			2018	1.44	27.62	0.18	0.02
47	TCID	Mandom Indonesia Tbk.	2014	2.07	28.25	0.33	0.03
			2015	2.94	28.36	0.18	0.23
			2016	2.14	28.41	0.08	-0.05
			2017	2.13	28.49	0.10	-0.08
			2018	2.06	28.53	0.19	-0.01
48	TOTO	Surya Toto Indonesia Tbk.	2014	2.17	28.35	0.45	-0.01
			2015	2.02	28.52	0.39	0.02
			2016	1.56	28.58	0.41	-0.06
			2017	1.68	28.67	0.40	-0.06
			2018	1.83	28.69	0.33	0.00
49	ULTJ	Ultrajaya Milk Industry and Trading Com	2014	2.58	28.70	0.22	0.06
			2015	2.61	28.90	0.21	-0.05
			2016	2.79	29.08	0.18	-0.02
			2017	2.46	29.28	0.19	-0.09
			2018	2.26	29.35	0.14	0.02
50	UNIT	Nusantara Inti Corpora Tbk.	2014	0.62	26.81	0.45	-0.06

			2015	0.59	26.86	0.47	0.06
			2016	0.70	26.79	0.44	-0.06
			2017	0.75	26.78	0.42	-0.01
			2018	0.80	26.76	0.41	-0.01
51	WIIM	Wismilak Inti Makmur Tbk.	2014	2.31	27.92	0.37	0.06
			2015	2.59	27.93	0.30	0.05
			2016	2.39	27.93	0.27	-0.02
			2017	2.17	27.83	0.20	-0.11
			2018	2.16	27.86	0.20	-0.07
52	WTON	Wijaya Karya Beton Tbk.	2014	1.69	28.97	0.41	0.04
			2015	1.18	29.13	0.49	-0.08
			2016	1.37	29.17	0.47	0.08
			2017	1.14	29.59	0.61	-0.05
			2018	1.25	29.82	0.65	-0.03
53	SMBR	Semen Baturaja Persero Tbk.	2014	2.40	28.70	0.07	0.02
			2015	2.07	28.82	0.10	-0.06
			2016	1.23	29.11	0.29	0.05
			2017	0.98	29.25	0.33	-0.01
			2018	0.92	29.34	0.37	0.00
54	TRST	Trias Sentosa Tbk.	2014	1.00	28.81	0.46	-0.06
			2015	0.96	28.84	0.42	-0.03
			2016	0.89	28.82	0.41	-0.06
			2017	0.89	28.83	0.41	-0.06
			2018	0.78	29.09	0.48	-0.02
55	TSPC	Tempo Scan Pasific Tbk.	2014	2.47	29.36	0.27	0.01
			2015	2.31	29.47	0.31	-0.04
			2016	2.38	29.52	0.30	0.01
			2017	2.23	29.64	0.32	0.00
			2018	2.17	29.69	0.31	0.02
56	UNVR	Unilever Indonesia Tbk.	2014	4.62	30.29	0.67	-0.04
			2015	4.22	30.39	0.69	-0.03
			2016	4.31	30.45	0.72	-0.02
			2017	4.04	30.57	0.73	0.00
			2018	4.68	30.60	0.61	0.06

## HASIL PERHITUNGAN OLAH DATA SPSS

### Hasil Uji Statistik Deskriptif

<b>Descriptive Statistics</b>					
	N	Minimum	Maximum	Mean	Std. Deviation
Financial Distress	140	.59	3.86	1.8701	.70229
Ukuran Perusahaan	140	26.32	31.57	28.8194	1.44316
Leverage	140	.07	.84	.3674	.17012
Manajemen Laba	140	-.11	.09	-.0058	.04308
Valid N (listwise)	140				

### Uji Asumsi Klasik

#### Hasil Uji Normalitas

<b>One-Sample Kolmogorov-Smirnov Test</b>		
		Unstandardized Residual
N		140
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.04108204
Most Extreme Differences	Absolute	.060
	Positive	.040
	Negative	-.060
Test Statistic		.060
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

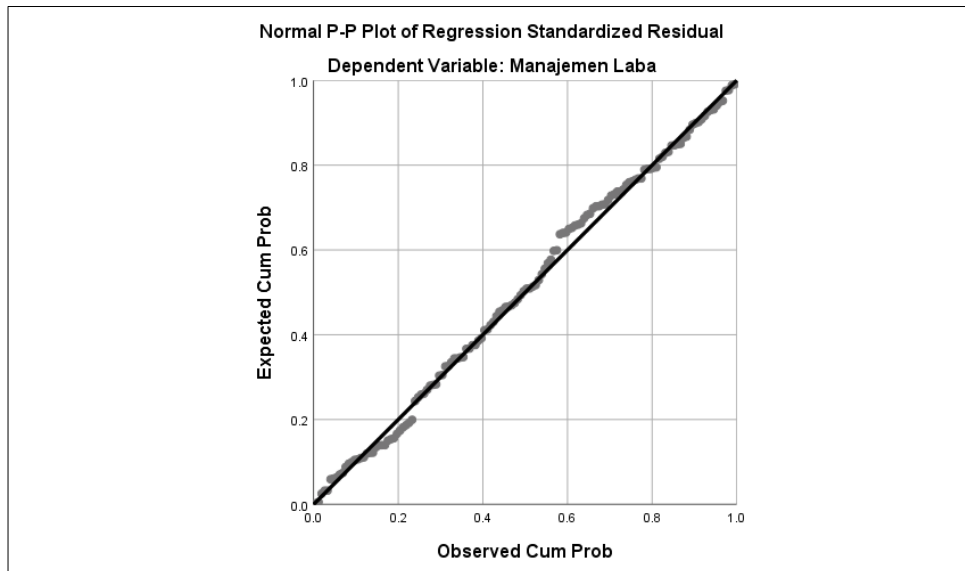
a. Test distribution is Normal.

b. Calculated from data.

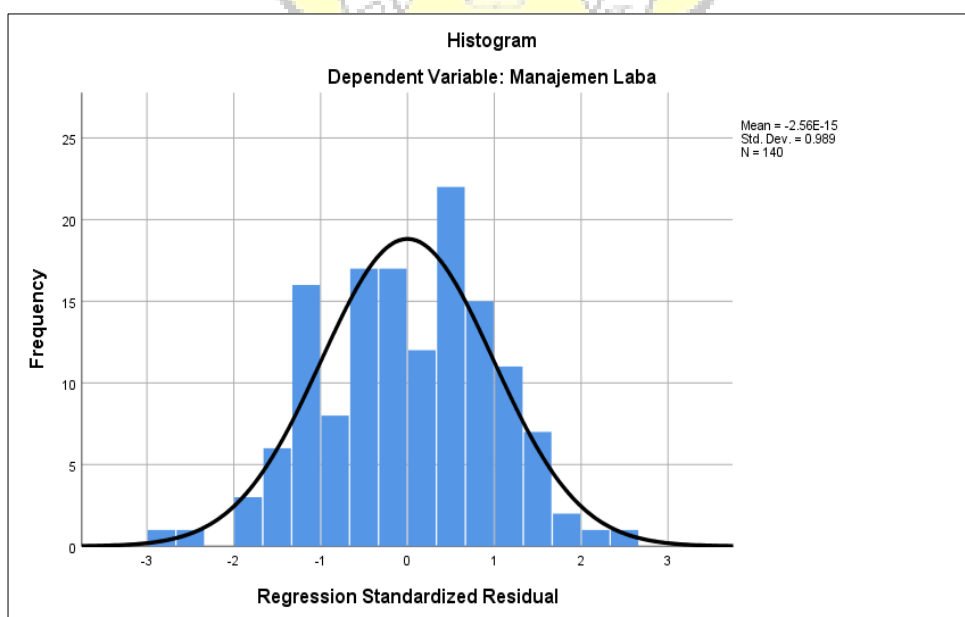
c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

## Hasil Uji Normalitas menggunakan P-P Plot



## Hasil Uji Normalitas menggunakan Histogram



## Hasil Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.301 <sup>a</sup>	.091	.071	.04153	2.059

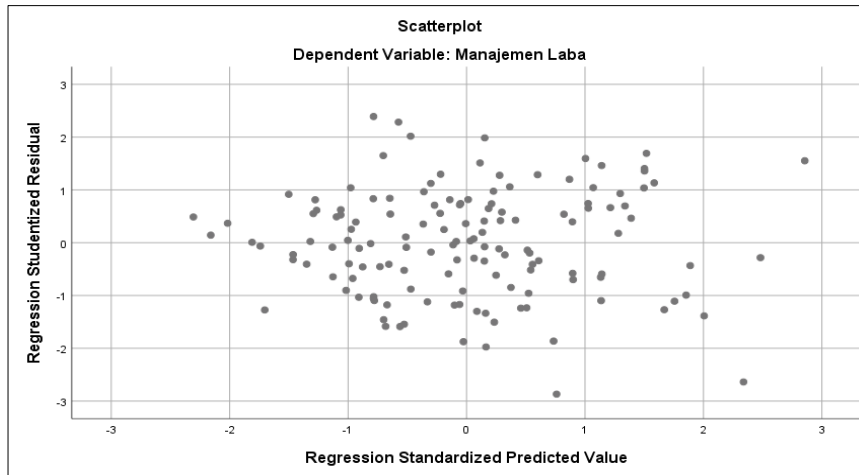
- a. Predictors: (Constant), Leverage, Ukuran Perusahaan, Financial Distress  
b. Dependent Variable: Manajemen Laba

## Hasil Uji Multikolinieritas Tolerance dan VIF

Model		Coefficients <sup>a</sup>			t	Sig.	Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients			Tolerance	VIF
		B	Std. Error	Beta				
1	(Constant)	.187	.073		2.563	.011		
	Financial Distress	.010	.005	.171	1.979	.050	.901	1.110
	Ukuran Perusahaan	-.007	.002	-.248	-3.026	.003	.997	1.003
	Leverage	.004	.022	.014	.164	.870	.898	1.113

- a. Dependent Variable: Manajemen Laba

## Hasil Uji Heteroskedastisitas menggunakan Scatterplot



## Uji Hipotesis

### 1. Hasil Uji t

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.187	.073		2.563	.011		
	Financial Distress	.010	.005	.171	1.979	.050	.901	1.110
	Ukuran Perusahaan	-.007	.002	-.248	-3.026	.003	.997	1.003
	Leverage	.004	.022	.014	.164	.870	.898	1.113

a. Dependent Variable: Manajemen Laba

### 2. Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	R Square Change
1	.301 <sup>a</sup>	.091	.071	.04153	.091

a. Predictors: (Constant), Leverage, Ukuran Perusahaan, Financial Distress

b. Dependen Variable: Manajemen Laba

## DAFTAR RIWAYAT HIDUP

### DATA PRIBADI

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### PENDIDIKAN FORMAL

1. SDN Klender 21 : Tahun 2002 – 2009
2. SMPN 165 Jakarta Timur : Tahun 2009 – 2012
3. SMKN 46 Jakarta Timur : Tahun 2012 – 2015