

LAMPIRAN 1

Data Hasil Perhitungan Variabel Penelitian Periode 2014-2018

NO	Kode	TAHUN	Kualias Audit	Ukuran Perusahaan	Profitabilitas	Manajemen Laba
			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
1	INTP	2014	1	30.994	2.368	0.57548692
	INTP	2015	1	30.950	1.511	0.56258782
	INTP	2016	1	31.037	1.480	0.66871222
	INTP	2017	1	30.994	0.129	0.32568673
	INTP	2018	1	30.956	0.122	0.76993098
2	SMBR	2014	0	28.706	0.117	0.34793234
	SMBR	2015	0	28.815	0.080	0.27346848
	SMBR	2016	0	29.106	0.047	0.75604704
	SMBR	2017	0	29.252	0.095	0.67419481
	SMBR	2018	0	29.343	0.038	0.67965623
3	SMCB	2014	1	30.476	0.065	0.51854646
	SMCB	2015	1	30.486	0.022	0.56392207
	SMCB	2016	1	30.615	-0.030	0.53882571
	SMCB	2017	1	30.608	0.047	0.58945481
	SMCB	2018	1	30.603	0.062	0.91250866
4	SMGR	2014	1	31.167	0.128	0.50445627
	SMGR	2015	1	31.273	0.168	0.68690632
	SMGR	2016	1	31.420	0.129	0.70235017
	SMGR	2017	1	31.522	0.073	0.76376812
	SMGR	2018	1	31.566	0.062	0.64413062
5	WTON	2014	0	28.967	0.099	0.47125334
	WTON	2015	0	29.125	0.065	0.33787232
	WTON	2016	0	29.171	0.081	0.56781996
	WTON	2017	0	29.587	0.063	0.43602970
	WTON	2018	0	29.815	0.070	0.34184758
6	AMFG	2014	1	29.004	0.126	0.72453388
	AMFG	2015	1	29.083	0.093	0.76908452
	AMFG	2016	1	29.337	0.070	1.01592078
	AMFG	2017	1	29.466	0.010	0.35365984
	AMFG	2018	1	29.763	0.001	1.01885139
7	ARNA	2014	1	27.862	0.163	0.81793747
	ARNA	2015	1	27.989	0.055	0.77239754

	ARNA	2016	1	28.065	0.060	0.75940089
	ARNA	2017	1	28.102	0.071	0.67168114
	ARNA	2018	1	28.134	0.081	0.52994935
8	IKAI	2014	0	26.974	-0.100	1.37873926
	IKAI	2015	0	26.690	-0.771	0.80930045

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			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
	IKAI	2016	0	26.303	0.130	1.14445718
	IKAI	2017	0	26.161	-4.061	1.24987379
	IKAI	2018	0	21.014	6.321	5.05243025
9	KIAS	2014	0	28.487	0.089	0.68311080
	KIAS	2015	0	28.365	-0.181	0.66781247
	KIAS	2016	1	28.251	-0.292	0.69247464
	KIAS	2017	1	28.201	-0.105	0.88050943
	KIAS	2018	1	28.164	-0.090	0.98105872
10	MLIA	2014	1	29.607	0.023	-0.00267994
	MLIA	2015	1	29.595	-0.027	-0.06754429
	MLIA	2016	1	29.675	0.002	0.10587518
	MLIA	2017	1	29.277	0.008	0.02094788
	MLIA	2018	1	29.292	0.034	1.07194162
11	TOTO	2014	1	28.338	0.144	0.59863098
	TOTO	2015	1	28.523	0.125	0.57606395
	TOTO	2016	1	28.579	0.081	0.70610083
	TOTO	2017	1	28.670	0.128	0.45248581
	TOTO	2018	1	28.695	0.156	0.38490166
12	ALKA	2014	0	26.226	0.002	0.16486261
	ALKA	2015	0	25.697	-0.002	0.10414026
	ALKA	2016	0	24.789	0.000	0.09294893
	ALKA	2017	0	26.348	0.008	0.78657837
	ALKA	2018	0	27.199	0.006	-0.06807134
13	ALMI	2014	0	28.800	0.001	0.87707568
	ALMI	2015	0	28.414	-0.016	-0.11646359
	ALMI	2016	0	28.398	0.025	0.70625300
	ALMI	2017	0	28.497	0.002	0.91584329
	ALMI	2018	0	28.757	0.005	1.15409385
14	BAJA	2014	0	27.605	0.011	0.59804784
	BAJA	2015	0	27.578	-0.007	0.27935247
	BAJA	2016	0	27.613	0.035	0.41804498

	BAJA	2017	0	27.576	-0.019	0.31620160
	BAJA	2018	0	27.527	-0.076	0.34517604
15	BTON	2014	0	25.883	0.079	0.18006350
	BTON	2015	0	25.933	0.093	0.20456021
	BTON	2016	0	25.901	0.008	0.23564743
	BTON	2017	0	25.935	0.129	0.20614842
	BTON	2018	0	26.105	0.043	0.33055061
16	CTBN	2014	1	28.806	0.123	0.38678895
	CTBN	2015	1	28.789	0.072	0.42760148
	CTBN	2016	1	28.394	-0.009	-0.51131129
	CTBN	2017	1	28.336	0.024	0.65066324
	CTBN	2018	1	28.444	0.025	0.53496388

NO	Kode	TAHUN	Kualias Audit	Ukuran Perusahaan	Profitabilitas	Manajemen Laba
			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
17	GDST	2014	0	27.937	-0.011	0.49909496
	GDST	2015	0	27.800	0.075	0.67021932
	GDST	2016	0	27.860	0.042	0.72212702
	GDST	2017	0	27.883	0.008	0.28876172
	GDST	2018	0	27.933	0.027	0.35293220
18	INAI	2014	0	27.519	0.024	0.24867659
	INAI	2015	0	27.916	0.021	0.37878046
	INAI	2016	0	27.923	0.028	0.35969412
	INAI	2017	0	27.825	0.039	0.26953523
	INAI	2018	0	27.968	0.036	0.20265309
19	ISSP	2014	0	29.325	0.064	0.16868392
	ISSP	2015	0	29.326	0.044	-0.00322335
	ISSP	2016	0	29.430	0.032	0.12510948
	ISSP	2017	0	29.467	0.002	-0.04523347
	ISSP	2018	0	29.502	0.011	0.06908064
20	JKSW	2014	0	26.437	-0.111	0.07082967
	JKSW	2015	0	26.304	-0.161	0.04292260
	JKSW	2016	0	26.333	-0.011	0.19316297
	JKSW	2017	0	26.254	-0.332	0.15263097
	JKSW	2018	0	25.974	-310.458	0.25372892
21	KRAS	2014	1	24.201	0.158	0.69612282
	KRAS	2015	1	24.656	0.128	1102.64792811
	KRAS	2016	1	24.710	0.064	636.45475341
	KRAS	2017	1	24.744	0.041	649.69703252

	KRAS	2018	1	24.854	0.113	955.22983554
22	LION	2014	0	27.129	0.129	0.25000502
	LION	2015	0	27.184	0.118	-0.01433782
	LION	2016	0	27.254	0.112	0.18451627
	LION	2017	0	27.248	0.027	0.20205812
	LION	2018	0	27.269	0.035	0.24629218
23	LMSH	2014	0	25.672	0.026	0.26417238
	LMSH	2015	0	25.619	0.011	0.22370887
	LMSH	2016	0	25.816	0.040	0.49671990
	LMSH	2017	0	25.806	0.058	0.37608011
	LMSH	2018	0	25.799	0.012	0.44031259
24	NIKL	2014	1	28.048	0.047	338.24417341
	NIKL	2015	1	28.081	0.010	0.18121113
	NIKL	2016	1	28.106	0.019	0.13627218
	NIKL	2017	1	28.166	0.009	0.34302896
	NIKL	2018	1	28.237	-0.026	0.35758486
25	PICO	2014	0	27.164	0.023	0.69603339
	PICO	2015	0	27.130	0.021	0.36549766
	PICO	2016	0	27.182	0.019	0.54234600
	PICO	2017	0	27.303	0.023	0.46166442

NO	Kode	TAHUN	Kualias Audit	Ukuran Perusahaan	Profitabilitas	Manajemen Laba
			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
	PICO	2018	0	27.472	0.020	0.34128967
26	TBMS	2014	1	28.541	0.008	-0.15338211
	TBMS	2015	1	28.246	0.004	-0.04483013
	TBMS	2016	1	28.239	0.016	0.35394669
	TBMS	2017	1	28.478	0.013	0.36436883
	TBMS	2018	1	28.648	0.009	0.29385130
27	BRPT	2014	1	30.996	-0.001	0.50752546
	BRPT	2015	1	31.068	0.004	0.62379446
	BRPT	2016	1	31.173	0.167	0.55795773
	BRPT	2017	1	31.530	0.153	0.65698329
	BRPT	2018	1	32.256	0.079	0.51979605
28	BUDI	2014	0	28.538	0.012	0.83027000
	BUDI	2015	0	28.815	0.009	0.51087220
	BUDI	2016	0	28.707	0.016	0.56728145
	BUDI	2017	0	28.709	0.018	0.52129674
	BUDI	2018	0	28.853	0.019	0.43445725
29	EKAD	2014	0	26.744	0.078	0.30311972

	EKAD	2015	0	26.689	0.088	0.09646834
	EKAD	2016	0	27.278	0.159	0.82070613
	EKAD	2017	0	27.404	0.118	0.51160099
	EKAD	2018	0	27.472	0.100	0.46560483
30	INCI	2014	0	25.719	0.100	3.70620181
	INCI	2015	0	25.856	0.124	0.76611350
	INCI	2016	0	26.319	0.057	1.23327241
	INCI	2017	0	26.440	0.061	0.72463952
	INCI	2018	0	26.498	0.065	0.69654361
31	SRSN	2014	0	26.865	0.031	0.58024304
	SRSN	2015	0	27.076	0.029	0.75407018
	SRSN	2016	0	27.299	0.022	0.37197730
	SRSN	2017	0	27.204	0.034	0.32413908
	SRSN	2018	0	27.255	0.064	0.32045979
32	TPIA	2014	1	30.932	0.007	0.82531508
	TPIA	2015	1	30.899	0.019	0.88777968
	TPIA	2016	1	31.033	0.155	0.85486337
	TPIA	2017	1	31.372	0.132	0.86607598
	TPIA	2018	1	31.432	0.106	0.65061245
33	UNIC	2014	1	28.708	0.006	0.61964319
	UNIC	2015	1	28.752	-0.003	0.82572298
	UNIC	2016	1	28.746	0.076	0.89121897
	UNIC	2017	1	28.740	0.037	0.74667341
	UNIC	2018	1	28.862	0.049	0.73068223
34	AKPI	2014	1	28.432	0.018	0.79155121
	AKPI	2015	1	28.690	0.014	2.22668799
	AKPI	2016	1	28.593	0.026	0.71730546

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			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
	AKPI	2017	1	28.641	0.006	0.86462528
	AKPI	2018	1	28.753	0.027	1.03384974
35	APLI	2014	1	26.333	0.033	0.08282599
	APLI	2015	1	26.455	0.007	0.92749927
	APLI	2016	1	26.670	0.037	0.91480136
	APLI	2017	1	26.711	-0.003	0.96244674
	APLI	2018	1	26.944	0.039	1.14550442
36	FPNI	2014	1	28.790	-0.010	1.00419652
	FPNI	2015	1	28.799	0.007	1.15274499
	FPNI	2016	1	28.643	0.004	1.24998974

	FPNI	2017	1	28.571	-0.005	0.94944519
	FPNI	2018	1	28.673	0.014	1.70231342
37	IGAR	2014	0	26.582	0.075	0.52332021
	IGAR	2015	0	26.674	0.076	0.39645506
	IGAR	2016	0	26.809	0.087	0.45224741
	IGAR	2017	1	26.964	0.095	0.39080465
	IGAR	2018	1	27.069	0.057	-0.00810682
38	IMPC	2014	0	28.185	0.167	0.36079543
	IMPC	2015	0	28.147	0.113	0.28757215
	IMPC	2016	0	28.453	0.111	0.75006799
	IMPC	2017	0	28.462	0.077	1.77704653
	IMPC	2018	0	28.494	0.076	0.37620483
39	IPOL	2014	0	28.898	0.018	0.75031097
	IPOL	2015	0	28.985	0.013	0.94153105
	IPOL	2016	0	28.966	0.033	0.74845787
	IPOL	2017	0	28.992	0.012	-0.52568091
	IPOL	2018	0	29.073	0.024	0.81621406
40	TALF	2014	0	26.796	0.104	0.23100487
	TALF	2015	0	26.797	0.071	-0.28458497
	TALF	2016	0	27.505	0.054	0.96563294
	TALF	2017	0	26.495	0.033	0.51556578
	TALF	2018	0	27.615	0.059	1.61018968
41	TRST	2014	0	28.813	0.012	0.91865673
	TRST	2015	0	28.842	0.010	0.54540096
	TRST	2016	0	28.822	0.015	1.02385678
	TRST	2017	0	28.835	0.016	1.09001120
	TRST	2018	0	29.086	0.024	1.24651024
42	CPIN	2014	1	30.668	0.060	0.61405325
	CPIN	2015	1	30.837	0.061	0.49058921
	CPIN	2016	1	30.818	0.058	0.33626777
	CPIN	2017	1	30.831	0.051	0.49412191
	CPIN	2018	1	30.950	0.084	0.48538793
43	JPFA	2014	0	30.388	0.016	-0.00262076

NO	Kode	TAHUN	Kualias Audit	Ukuran	Profitabilitas	Manajemen
			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
	JPFA	2015	0	30.474	0.021	0.00354327
	JPFA	2016	0	30.589	0.080	0.08148147
	JPFA	2017	1	30.625	0.035	0.05341736

	JPFA	2018	1	30.768	0.066	0.08856524
44	MAIN	2014	0	28.892	-0.019	0.86844338
	MAIN	2015	0	29.008	-0.013	0.51451106
	MAIN	2016	0	28.973	0.082	0.47914398
	MAIN	2017	1	29.035	0.009	0.54661209
	MAIN	2018	1	29.098	0.042	0.59211755
45	SIPD	2014	0	28.660	0.001	0.40154759
	SIPD	2015	0	28.441	0.042	1.15392081
	SIPD	2016	0	28.574	0.005	0.58827850
	SIPD	2017	0	28.437	0.145	5.55689563
	SIPD	2018	0	28.414	0.008	0.64159939
46	SULI	2014	1	27.530	0.005	33.77133128
	SULI	2015	1	27.790	0.005	1.31119369
	SULI	2016	1	27.838	0.005	1.02058159
	SULI	2017	1	27.743	0.020	1.03725476
	SULI	2018	1	28.013	0.035	0.72876970
47	TIRT	2014	0	27.298	0.026	0.38398273
	TIRT	2015	0	27.361	-0.001	0.44812049
	TIRT	2016	0	27.428	0.034	0.51480083
	TIRT	2017	0	27.479	0.001	0.51206232
	TIRT	2018	0	27.551	0.145	0.86491278
48	ALDO	2014	0	26.600	0.043	0.50262079
	ALDO	2015	0	26.626	0.045	0.08871571
	ALDO	2016	0	26.740	0.038	-0.02065536
	ALDO	2017	0	26.935	0.041	0.46222589
	ALDO	2018	0	26.946	-0.046	0.04021887
49	FASW	2014	1	29.350	0.017	0.56754013
	FASW	2015	1	29.576	0.099	0.21196635
	FASW	2016	1	29.781	0.132	-0.03174011
	FASW	2017	1	29.869	0.081	0.05177288
	FASW	2018	1	30.026	0.141	0.10119593
50	INKP	2014	0	32.027	0.048	0.86643326
	INKP	2015	0	32.207	0.079	0.95415524
	INKP	2016	0	32.157	0.075	0.76984031
	INKP	2017	0	32.270	0.132	0.74500664
	INKP	2018	0	32.473	0.178	0.76514338
51	INRU	2014	0	29.044	0.048	1.60211113
	INRU	2015	0	29.158	0.079	1.97854363
	INRU	2016	0	29.148	0.075	1.66589347
	INRU	2017	0	29.159	0.132	2.45280823

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			<i>Variabel Dummy</i>	<i>LN Total Asset</i>	<i>Net Profit Margin</i>	<i>Discretionary Accruals</i>
	INRU	2018	0	29.415	0.268	4.10148395
52	SPMA	2014	0	28.369	0.032	0.96413148
	SPMA	2015	0	28.413	-0.026	0.78223151
	SPMA	2016	0	28.401	0.042	0.75605953
	SPMA	2017	0	28.408	0.044	0.85775130
	SPMA	2018	0	28.456	0.034	0.82538837
53	TKIM	2014	0	31.149	0.017	0.60764075
	TKIM	2015	0	31.243	0.001	0.57284259
	TKIM	2016	0	31.142	0.008	0.67360872
	TKIM	2017	0	31.186	0.032	0.69244603
	TKIM	2018	0	30.832	0.233	0.92486966



LAMPIRAN SPSS

Tabel 4.3
Hasil Uji Statistik Deskriptif
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KUALITAS AUDIT	236	0	1	.40	.491
UKURAN PERUSAHAAN	236	1.166	1.247	1.20893	.016375
PROFITABILITAS	236	-.10	.23	.0478	.05019
MANAJEMEN LABA	236	-.53	1.98	.5480	.36016
Valid N (listwise)	236				

Tabel 4.4
Tabel Uji Normalitas
Metode Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		236
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.35566952
Most Extreme Differences	Absolute	.049
	Positive	.049
	Negative	-.045
Test Statistic		.049
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

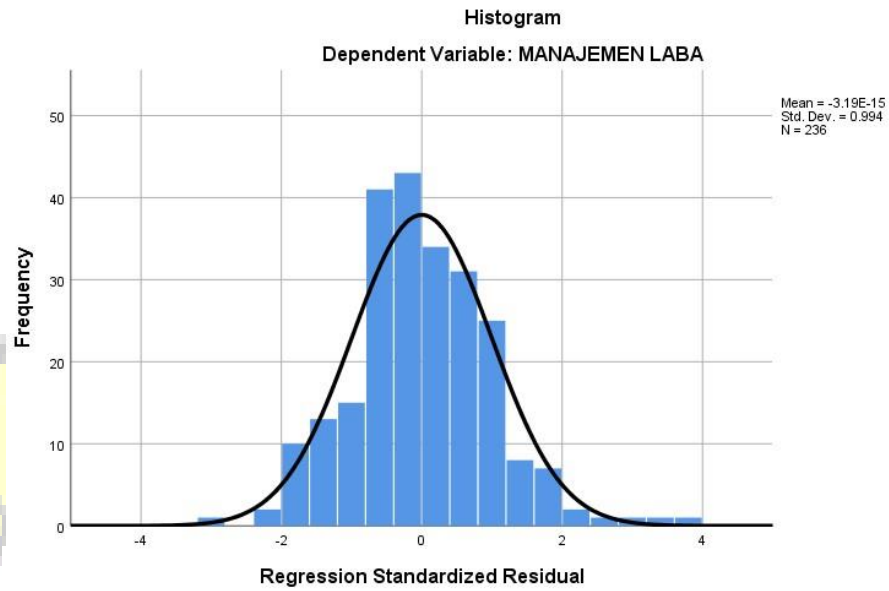
b. Calculated from data.

c. Lilliefors Significance Correction.

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

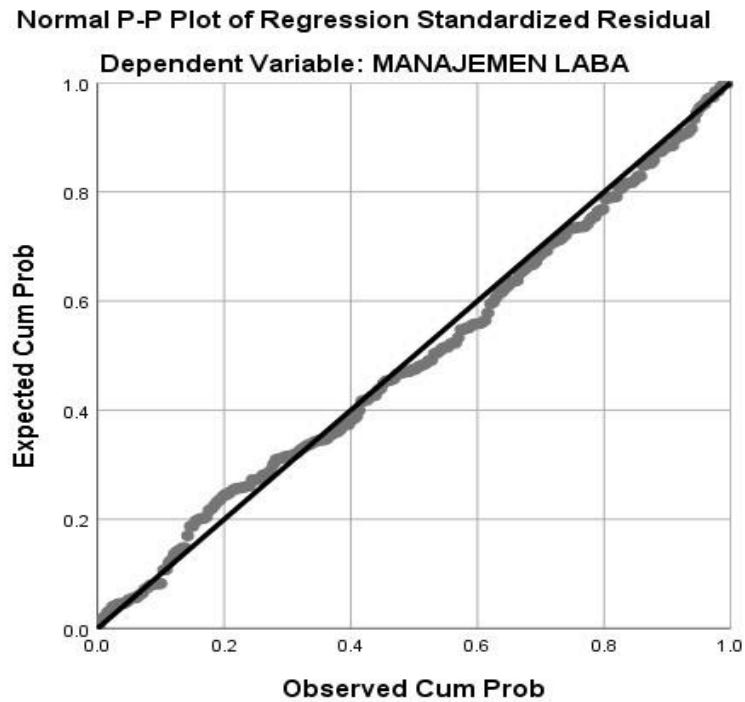
Gambar 4.1

Hasil Uji Normalitas dengan menggunakan Grafik Histogram



Gambar 4.2

Hasil Uji Normalitas dengan menggunakan Probability Plot



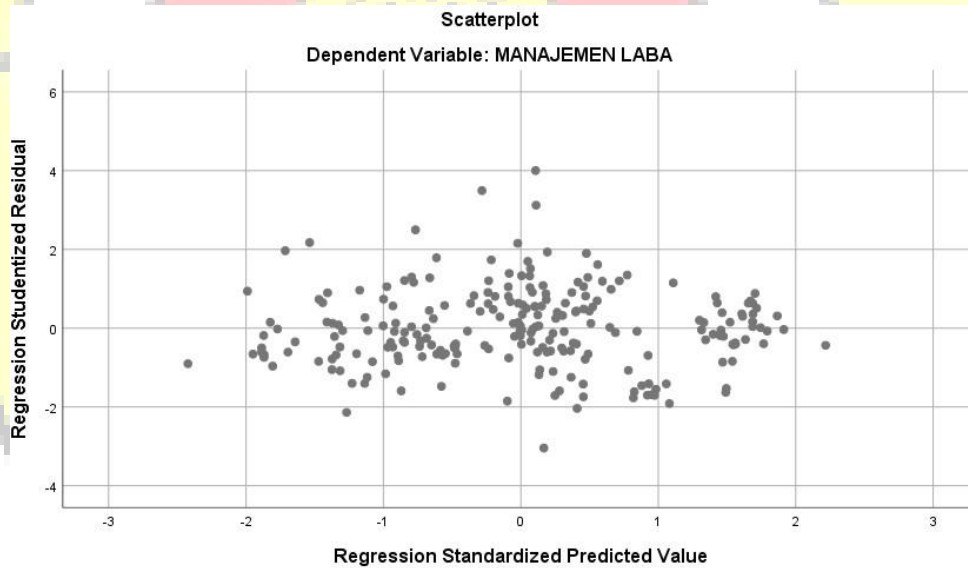
Tabel 4.5

Hasil Uji Multikolinieritas

Coefficients ^a								
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-3.224	1.884		-1.711	.088		
	KUALITAS AUDIT	.028	.051	.038	.539	.590	.856	1.169
	UKURAN PERUSAHAAN	3.116	1.568	.142	1.987	.048	.827	1.209
	PROFITABILITAS	-.130	.475	-.018	-.273	.785	.961	1.040

a. Dependent Variable: MANAJEMEN LABA

Gambar 4.3
Hasil Uji Heteroskedastisitas



Tabel 4.6
Hasil Uji Autokorelasi
Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.157 ^a	.025	.012	.35796	1.110

a. Predictors: (Constant), PROFITABILITAS, KUALITAS AUDIT, UKURAN PERUSAHAAN

b. Dependent Variable: MANAJEMEN LABA

Sumber: Data yang diolah SPSS 25 (2019)

Tabel 4.7
Hasil Uji Regresi Linear Berganda

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.224	1.884		-1.711	.088
	KUALITAS AUDIT	.028	.051	.038	.539	.590
	UKURAN PERUSAHAAN	3.116	1.568	.142	1.987	.048
	PROFITABILITAS	-.130	.475	-.018	-.273	.785

a. Dependent Variable: MANAJEMEN LABA

Tabel 4.8
Hasil Uji Statistik t

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.224	1.884		-1.711	.088
	KUALITAS AUDIT	.028	.051	.038	.539	.590
	UKURAN PERUSAHAAN	3.116	1.568	.142	1.987	.048
	PROFITABILITAS	-.130	.475	-.018	-.273	.785

a. Dependent Variable: MANAJEMEN LABA

Tabel 4.9 Hasil Uji Koefisien Determinasi (Adjusted R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.157 ^a	.025	.012	.35796	1.110

a. Predictors: (Constant), PROFITABILITAS, KUALITAS AUDIT, UKURAN PERUSAHAAN

b. Dependent Variable: MANAJEMEN LABA



DAFTAR RIWAYAT HIDUP

DATA PRIBADI

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PENDIDIKAN

- SD Negeri Harapan Jaya XII Bekasi Lulus pada tahun 2003-2009
- SMP Negeri 25 Bekasi Lulus pada tahun 2009-2012
- SMA Negeri 14 Bekasi Lulus pada tahun 2012-2015

PENGALAMAN KERJA

- Magang di Kantor Akuntan Publik Irwanto, Hary dan Usman (Maret s.d Juli)

KEMAMPUAN

- Microsoft Word
- Microsoft Excel
- Microsoft Power Point

PENGALAMAN ORGANISASI

- Palang Merah Remaja (PMR)
- OSIS