

Lampiran 1. Kode dan Nama Perusahaan Sampel

No	KODE	NAMA PERUSAHAAN
1	ASII	PT Astra International Tbk.
2	GGRM	PT Gudang Garam Tbk.
3	GJTL	PT Gajah Tunggal Tbk.
4	HMSP	PT HM Sampoerna Tbk.
5	INDF	PT Indofood Sukses Makmur Tbk.
6	INTP	PT Indocement Tunggal Prakasa Tbk.
7	KLBF	PT Kalbe Farma Tbk.
8	SMCB	PT Holcim Indonesia Tbk.
9	SMGR	PT Semen Gresik (Persero) Tbk.
10	UNVR	PT Unilever Indonesia Tbk.

Lampiran 2. Data Manajemen Laba

Kode	Manajemen Laba		
	2007	2008	2009
ASII	0.018	-0.052	0.003
GGRM	0.022	0.006	-0.008
GJTL	0.051	-0.087	0.005
HMSP	-0.007	-0.020	0.036
INDF	0.025	-0.042	0.016
INTP	-0.065	0.457	-0.185
KLBF	0.005	-0.057	-0.084
SMCB	0.682	0.956	0.571
SMGR	0.646	0.637	0.542
UNVR	-0.173	-0.267	-0.174

Lampiran 3. Data Profitabilitas

Kode	Profitabilitas		
	2007	2008	2009
ASII	0.103	0.114	0.113
GGRM	0.060	0.078	0.127
GJTL	0.011	-0.072	0.102
HMSP	0.231	0.241	0.287
INDF	0.033	0.026	0.051
INTP	0.098	0.155	0.207
KLBF	0.137	0.124	0.143
SMCB	0.024	0.034	0.123
SMGR	0.208	0.238	0.257
UNVR	0.368	0.370	0.407

Lampiran 4. Data Hutang

Kode	DER		
	2007	2008	2009
ASII	0.984	0.990	0.818
GGRM	0.692	0.551	0.481
GJTL	0.077	0.088	0.075
HMSP	0.051	0.053	0.043
INDF	0.068	0.072	0.066
INTP	0.442	0.324	0.240
KLBF	0.279	0.313	0.353
SMCB	0.074	0.067	0.057
SMGR	0.022	0.023	0.021
UNVR	0.052	0.055	0.053

Lampiran 5. Data Ukuran Perusahaan

Kode	SIZE		
	2007	2008	2009
ASII	24.875	25.114	25.211
GGRM	23.898	23.904	24.028
GJTL	22.858	22.888	22.907
HMSP	23.476	23.504	23.598
INDF	24.109	24.402	24.422
INTP	23.027	23.147	23.309
KLBF	22.360	22.464	22.592
SMCB	22.698	22.828	22.706
SMGR	22.865	23.084	23.284
UNVR	22.397	22.596	22.736

Lampiran 6. Data Pertumbuhan Perusahaan

Kode	GROWTH		
	2007	2008	2009
ASII	0.260	0.383	0.015
GGRM	0.069	0.074	0.090
GJTL	0.217	0.196	-0.003
HMSP	0.008	0.164	0.124
INDF	0.270	0.393	-0.043
INTP	0.158	0.335	0.081
KLBF	0.154	0.125	0.154
SMCB	0.254	0.422	0.113
SMGR	0.100	0.272	0.178
UNVR	0.107	0.242	0.171

Lampiran 7. Data Kualitas Auditor

Kode	KA		
	2007	2008	2009
ASII	0	0	0
GGRM	1	1	1
GJTL	1	1	1
HMSP	0	0	0
INDF	1	1	1
INTP	1	1	1
KLBF	1	1	1
SMCB	1	1	1
SMGR	1	1	1
UNVR	0	0	0

Lampiran 8. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	30	-.267	.956	.115	.312
Profitabilitas	30	-.072	.407	.147	.115
Hutang	30	.021	.990	.249	.293
Ukuran Perusahaan	30	22.360	25.211	23.376	.816
Pertumbuhan Perusahaan	30	-.043	.422	.169	.118
Valid N (listwise)	30				

Kualitas Auditor

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	KAP Non Big four	9	30.0	30.0	30.0
	KAP Big four	21	70.0	70.0	100.0
	Total	30	100.0	100.0	

Lampiran 9. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.26088746
Most Extreme Differences	Absolute	.125
	Positive	.125
	Negative	-.073
Kolmogorov-Smirnov Z		.685
Asymp. Sig. (2-tailed)		.735

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 10. Hasil Analisis Regresi Linier Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.550 ^a	.303	.157	.287	2.058

- a. Predictors: (Constant), Kualitas Auditor, Pertumbuhan Perusahaan, Hutang, Ukuran Perusahaan, Profitabilitas
- b. Dependent Variable: Manajemen Laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.066	5	.213	2.899	.035 ^a
	Residual	1.765	24	.074		
	Total	2.830	29			

- a. Predictors: (Constant), Kualitas Auditor, Pertumbuhan Perusahaan, Hutang, Ukuran Perusahaan, Profitabilitas
- b. Dependent Variable: Manajemen Laba

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.908	2.297		-.395	.696		
	Profitabilitas	.274	.726	.101	.378	.709	.407	2.454
	Hutang	-.221	.095	-.207	-2.311	.030	.575	1.738
	Ukuran Perusahaan	.029	.032	.077	.920	.367	.477	2.096
	Pertumbuhan Perusahaan	.900	.304	.341	2.961	.007	.961	1.040
	Kualitas Auditor	.283	.177	.421	1.600	.123	.419	2.386

- a. Dependent Variable: Manajemen Laba

Lampiran 11. Uji Heteroskedastisitas (uji Glejser)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.586 ^a	.343	.206	.13142

a. Predictors: (Constant), Kualitas Auditor, Pertumbuhan Perusahaan, Hutang, Ukuran Perusahaan, Profitabilitas

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.217	5	.043	2.508	.058 ^a
	Residual	.415	24	.017		
	Total	.631	29			

a. Predictors: (Constant), Kualitas Auditor, Pertumbuhan Perusahaan, Hutang, Ukuran Perusahaan, Profitabilitas

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.085	1.053		.081	.936
	Profitabilitas	-.087	.333	-.068	-.262	.796
	Hutang	-.178	.110	-.353	-1.620	.118
	Ukuran Perusahaan	.003	.043	.015	.062	.951
	Pertumbuhan Perusahaan	.514	.210	.412	1.441	.224
	Kualitas Auditor	.048	.081	.153	.598	.556

a. Dependent Variable: ABS_RES