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LAMPIRAN

1. Hasil Output SPSS

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ManajemenLaba	50	-.0529	.4654	.108602	.0902673
BPT	50	.0001	.0732	.003802	.0101630
Profitabilitas	50	-.1340	.7160	.064123	.1221819
KM	50	.0000	.2240	.039814	.0671060
Ukperush	50	26.3147	33.4945	29.528356	1.9034542
Leverage	50	.0713	8.2613	1.133791	1.3855287
Valid N (listwise)	50				

Regression

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.677 ^a	.459	.397	.0700729	.459	7.462	5	44	.000	1.226

a. Predictors: (Constant), Leverage, Ukperush, KM, Profitabilitas, BPT

b. Dependent Variable: ManajemenLaba

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.183	5	.037	7.462	.000 ^b
	Residual	.216	44	.005		
	Total	.399	49			

a. Dependent Variable: ManajemenLaba

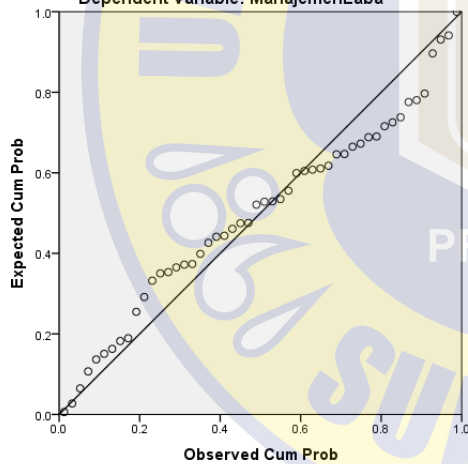
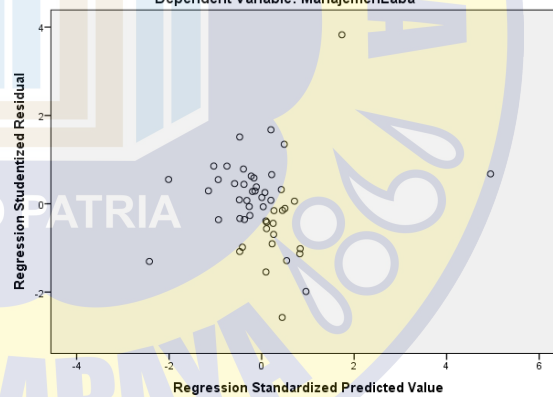
b. Predictors: (Constant), Leverage, Ukperush, KM, Profitabilitas, BPT

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.028	.193		.147	.884		
1 BPT	-2.928	1.605	-.330	-1.824	.075	.377	2.655
Profitabilitas	.471	.092	.637	5.107	.000	.790	1.266
KM	-.261	.166	-.194	-1.574	.123	.808	1.238
Ukperush	.002	.006	.035	.257	.799	.663	1.507
Leverage	.020	.012	.306	1.640	.108	.353	2.829

a. Dependent Variable: ManajemenLaba

Charts

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: ManajemenLabaScatterplot
Dependent Variable: ManajemenLaba

2. Lampiran SPSS Setiap Tahun

2016

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.119	.013		8.830	.000
BPT	-2.829	.582	-1.098	-4.858	.003
Profitabilitas	-.265	.161	-.411	-1.647	.151
KM	-.231	.155	-.280	-1.487	.188

a. Dependent Variable: ManajemenLaba

2017

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.151	.039		3.892	.008
BPT	-19.616	10.799	-.351	-1.817	.119
Profitabilitas	.371	.091	.711	4.099	.006
KM	-.052	.287	-.032	-.183	.861

a. Dependent Variable: ManajemenLaba

2018

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.104	.073		1.426	.204
BPT	6.526	45.117	.070	.145	.890
Profitabilitas	.750	.393	.642	1.908	.105
KM	-.548	.773	-.317	-.709	.505

a. Dependent Variable: ManajemenLaba

2019

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.129	.018		7.027	.000
	BPT	1.662	6.062	.089	.274	.793
	Profitabilitas	-.207	.178	-.338	-1.161	.290
	KM	-.349	.177	-.631	-1.972	.096

a. Dependent Variable: ManajemenLaba

2020

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.035	.035		1.013	.350
	BPT	33.489	16.790	.821	1.995	.093
	Profitabilitas	-.122	.390	-.104	-.313	.765
	KM	-.756	.323	-.805	-2.343	.058

a. Dependent Variable: ManajemenLaba

3. Tabulasi Penelitian

NO	NAMA PERUSAHAAN	TAHUN	MANAJLABA	BPT	PROFIT
1	PT Astra International Tbk (ASII)	2016	0,125920887	0,004364	0,069894
2	PT Astra International Tbk (ASII)	2017	0,126200618	0,000706	0,078354
3	PT Astra International Tbk (ASII)	2018	0,132502273	0,000416	0,079406
4	PT Astra International Tbk (ASII)	2019	0,155519278	0,000833	0,075637
5	PT Astra International Tbk (ASII)	2020	0,088346047	0,003006	0,054911
6	PT Astra Otoparts (AUTO)	2016	0,087886507	0,003333	0,033083
7	PT Astra Otoparts (AUTO)	2017	0,138301372	0,001771	0,037107
8	PT Astra Otoparts (AUTO)	2018	0,119583798	0,002486	0,042846
9	PT Astra Otoparts (AUTO)	2019	0,118665927	0,00048	0,051011
10	PT Astra Otoparts (AUTO)	2020	0,085208834	0,001824	-0,00249
11	PT Gajah Tunggal Tbk (GJTL)	2016	0,093442363	0,004036	0,03351
12	PT Gajah Tunggal Tbk (GJTL)	2017	0,076602417	0,002037	0,002475
13	PT Gajah Tunggal Tbk (GJTL)	2018	0,08780629	0,002452	-0,00378
14	PT Gajah Tunggal Tbk (GJTL)	2019	0,060735991	0,000258	0,014272
15	PT Gajah Tunggal Tbk (GJTL)	2020	0,0080602	0,000673	0,017935
16	PT Garuda Metalindo Tbk (BOLT)	2016	0,028656871	0,004471	0,092582
17	PT Garuda Metalindo Tbk (BOLT)	2017	0,085966387	0,004995	0,07842
18	PT Garuda Metalindo Tbk (BOLT)	2018	0,099552977	0,004613	0,057711
19	PT Garuda Metalindo Tbk (BOLT)	2019	0,056888955	0,003476	0,040676
20	PT Garuda Metalindo Tbk (BOLT)	2020	0,019962033	0,004948	-0,05128
21	PT Indomobil Sukses Internasional Tbk(IMAS)	2016	0,114535279	0,001753	-0,01221
22	PT Indomobil Sukses Internasional Tbk(IMAS)	2017	0,166466957	0,001576	-0,00205
23	PT Indomobil Sukses Internasional Tbk(IMAS)	2018	0,226885614	0,000789	0,002752
24	PT Indomobil Sukses Internasional Tbk(IMAS)	2019	0,155641414	0,001686	0,003486
25	PT Indomobil Sukses Internasional Tbk(IMAS)	2020	0,078162992	0,001925	-0,01396
26	PT Indospring Tbk (INDS)	2016	0,057080054	0,002822	0,020004
27	PT Indospring Tbk (INDS)	2017	0,007192024	0,006684	0,046677
28	PT Indospring Tbk (INDS)	2018	0,07502995	0,001767	0,04459
29	PT Indospring Tbk (INDS)	2019	0,137628684	0,003146	0,035798
30	PT Indospring Tbk (INDS)	2020	0,06176042	0,000267	0,020788
31	PT Mitra Pinasthika Mustika Tbk (MPMX)	2016	0,130542589	0,001491	0,027488
32	PT Mitra Pinasthika Mustika Tbk (MPMX)	2017	0,127970827	0,003747	0,042362
33	PT Mitra Pinasthika Mustika Tbk (MPMX)	2018	0,465424719	0,003261	0,309948
34	PT Mitra Pinasthika Mustika Tbk (MPMX)	2019	0,115629058	0,001013	0,048752
35	PT Mitra Pinasthika Mustika Tbk (MPMX)	2020	0,183447722	0,002117	0,014503
36	PT Multi Prima Sejahtera Tbk (LPIN)	2016	-0,052869029	0,073232	-0,13401
37	PT Multi Prima Sejahtera Tbk (LPIN)	2017	0,437469427	0,000348	0,716023
38	PT Multi Prima Sejahtera Tbk (LPIN)	2018	0,230491427	0,001547	0,108608
39	PT Multi Prima Sejahtera Tbk (LPIN)	2019	0,106255307	0,002198	0,092081
40	PT Multi Prima Sejahtera Tbk (LPIN)	2020	0,019612387	0,000142	0,019931
41	PT Prima Alloy Steel Universal Tbk (PRAS)	2016	0,115084904	0,000675	-0,00169
42	PT Prima Alloy Steel Universal Tbk (PRAS)	2017	0,104141018	0,004665	-0,00209

43	PT Prima Alloy Steel Universal Tbk (PRAS)	2018	0,094002803	0,000784	0,003887
44	PT Prima Alloy Steel Universal Tbk (PRAS)	2019	0,120939561	0,006208	-0,02633
45	PT Prima Alloy Steel Universal Tbk (PRAS)	2020	0,136737241	0,003411	-0,00297
46	PT Selamat Sempurna Tbk (SMSM)	2016	0,03237111	0,000294	0,222727
47	PT Selamat Sempurna Tbk (SMSM)	2017	0,09076849	0,003036	0,227307
48	PT Selamat Sempurna Tbk (SMSM)	2018	0,082319084	0,002892	0,226171
49	PT Selamat Sempurna Tbk (SMSM)	2019	0,054516494	0,005382	0,205562
50	PT Selamat Sempurna Tbk (SMSM)	2020	-0,040954137	0,000085	0,159713

NO	NAMA PERUSAHAAN	TAHUN	KM	UKPERUSH	LEV
1	PT Astra International Tbk (ASII)	2016	0,0004	33,19881203	0,871585
2	PT Astra International Tbk (ASII)	2017	0,0004	33,32018391	0,891178
3	PT Astra International Tbk (ASII)	2018	0,000497	33,4737275	0,976973
4	PT Astra International Tbk (ASII)	2019	0,000606	33,49453297	0,884517
5	PT Astra International Tbk (ASII)	2020	0,000581	33,45466742	0,730346
6	PT Astra Otoparts (AUTO)	2016	0	30,31288298	0,386817
7	PT Astra Otoparts (AUTO)	2017	0	30,32309836	0,37208
8	PT Astra Otoparts (AUTO)	2018	0	30,39668894	0,410703
9	PT Astra Otoparts (AUTO)	2019	0	30,40459117	0,374676
10	PT Astra Otoparts (AUTO)	2020	0	30,35100608	0,346853
11	PT Gajah Tunggal Tbk (GJTL)	2016	0,011278	30,55942586	2,197198
12	PT Gajah Tunggal Tbk (GJTL)	2017	0,011278	30,53195776	2,19715
13	PT Gajah Tunggal Tbk (GJTL)	2018	0,011255	30,61222222	2,354471
14	PT Gajah Tunggal Tbk (GJTL)	2019	0,011255	30,56785626	2,023924
15	PT Gajah Tunggal Tbk (GJTL)	2020	0,011255	30,5091887	1,593914
16	PT Garuda Metalindo Tbk (BOLT)	2016	0,224	27,81840448	0,254189
17	PT Garuda Metalindo Tbk (BOLT)	2017	0,224	27,8039645	0,649559
18	PT Garuda Metalindo Tbk (BOLT)	2018	0,224	27,90286111	0,778203
19	PT Garuda Metalindo Tbk (BOLT)	2019	0,224	27,86681419	0,663425
20	PT Garuda Metalindo Tbk (BOLT)	2020	0,224	27,74352524	0,417036
21	PT Indomobil Sukses Internasional Tbk (IMAS)	2016	0	30,87491505	2,820274
22	PT Indomobil Sukses Internasional Tbk (IMAS)	2017	0	31,07704244	2,384069
23	PT Indomobil Sukses Internasional Tbk (IMAS)	2018	0	31,34351934	2,967165
24	PT Indomobil Sukses Internasional Tbk (IMAS)	2019	0	31,4309647	3,751064
25	PT Indomobil Sukses Internasional Tbk (IMAS)	2020	0	31,51070068	2,806812
26	PT Indospring Tbk (INDS)	2016	0,004353	28,53817927	0,19787
27	PT Indospring Tbk (INDS)	2017	0,004353	28,52081071	0,135116
28	PT Indospring Tbk (INDS)	2018	0,004353	28,5402218	0,131301
29	PT Indospring Tbk (INDS)	2019	0,004089	28,67285941	0,101908
30	PT Indospring Tbk (INDS)	2020	0,004089	28,66997543	0,102397
31	PT Mitra Pinasthika Mustika Tbk (MPMX)	2016	0,027128	30,33414085	1,642992
32	PT Mitra Pinasthika Mustika Tbk (MPMX)	2017	0,028365	29,90732137	1,10605
33	PT Mitra Pinasthika Mustika Tbk	2018	0,02751	30,11120053	0,36193

	(MPMX)				
34	PT Mitra Pinasthika Mustika Tbk (MPMX)	2019	0,029682	29,88899381	0,316168
35	PT Mitra Pinasthika Mustika Tbk (MPMX)	2020	0,030799	29,85129338	0,456359
36	PT Multi Prima Sejahtera Tbk (LPIN)	2016	0	26,89253824	8,261326
37	PT Multi Prima Sejahtera Tbk (LPIN)	2017	0	26,31468742	0,158362
38	PT Multi Prima Sejahtera Tbk (LPIN)	2018	0	26,4323557	0,102445
39	PT Multi Prima Sejahtera Tbk (LPIN)	2019	0	26,50683315	0,071274
40	PT Multi Prima Sejahtera Tbk (LPIN)	2020	0	26,54569732	0,08978
41	PT Prima Alloy Steel Universal Tbk (PRAS)	2016	0,049563	28,0988139	1,303697
42	PT Prima Alloy Steel Universal Tbk(PRAS)	2017	0,049563	28,06425943	1,280059
43	PT Prima Alloy Steel Universal Tbk(PRAS)	2018	0,049563	28,12299599	1,376796
44	PT Prima Alloy Steel Universal Tbk(PRAS)	2019	0,049563	28,13610666	1,566305
45	PT Prima Alloy Steel Universal Tbk(PRAS)	2020	0,049563	28,14319937	2,210385
46	PT Selamat Sempurna Tbk (SMSM)	2016	0,079962	28,44405578	0,427001
47	PT Selamat Sempurna Tbk (SMSM)	2017	0,079962	28,52438748	0,336485
48	PT Selamat Sempurna Tbk (SMSM)	2018	0,079849	28,66107008	0,302717
49	PT Selamat Sempurna Tbk (SMSM)	2019	0,079805	28,76467263	0,272152
50	PT Selamat Sempurna Tbk (SMSM)	2020	0,079805	28,84757228	0,2745

