

LAMPIRAN 1 :

DAFTAR NAMA PERUSAHAAN

NO	KODE	KETERANGAN
1	APLN	Agung Podomoro Land.Tbk
2	BEST	Bekasi Fajar Industrial Estate. Tbk
3	DILD	Intiland Development.Tbk
4	GWSA	Greenwood Sejahtera.Tbk
5	KIJA	Kawasan Industri Jababeka. Tbk
6	MKPI	Metropolitan Kentjana.Tbk
7	MMLP	Mega Manunggal Property.Tbk
8	MTLA	Metropolitan Land.Tbk
9	PUDP	Pudjadi Prestige Limited.Tbk
10	PWON	Pakuwon Jati.Tbk
11	RDTX	Roda Vivatex. Tbk
12	SMRA	Summarecon Agung.Tbk



LAMPIRAN 2 :

PERHITUNGAN UKURAN PERUSAHAAN

No	Perusahaan	Tahun	Total Aset	Ln(Total Aset)
1	APLN	2015	24.559.174.988	23,92
		2016	25.711.953.382	23,97
		2017	28.790.116.014	24,08
		2018	29.583.829.904	24,11
		2019	29.460.345.080	24,11
2	BEST	2015	4.631.315.439.422	29,16
		2016	5.205.373.116.830	29,28
		2017	5.719.000.999.540	29,37
		2018	6.290.126.551.391	29,47
		2019	6.399.477.523.890	29,49
3	DILD	2015	10.288.572.076.882	29,96
		2016	11.840.059.936.442	30,10
		2017	13.097.184.984.411	30,20
		2018	14.215.535.191.206	30,29
		2019	14.777.496.292.639	30,32
4	GWSA	2015	6.805.277.762.308	29,55
		2016	6.963.273.062.204	29,57
		2017	7.200.861.383.403	29,61
		2018	7.491.033.825.272	29,64
		2019	7.601.642.820.703	29,66
5	KIJA	2015	9.740.694.660.705	29,91
		2016	10.733.598.205.115	30,00
		2017	11.266.320.312.348	30,05
		2018	11.783.772.244.027	30,10
		2019	12.184.611.579.312	30,13
6	MKPI	2015	5.709.371.372.467	29,37
		2016	6.612.200.867.199	29,52
		2017	6.828.046.514.843	29,55
		2018	7.008.254.843.361	29,58
		2019	7.275.234.517.578	29,62
7	MMLP	2015	3.204.320.620.509	28,80
		2016	3.965.769.441	22,10
		2017	5.363.669.399	22,40
		2018	6.091.322.807	22,53
		2019	6.755.553.584	22,63
8	MTLA	2015	3.620.742.578	22,01
		2016	3.932.529.273	22,09
		2017	4.873.830.176	22,31
		2018	5.193.962.740	22,37
		2019	6.107.364.000	22,53

9	PUDP	2015	445.919.320.351	26,82
		2016	531.168.640.936	27,00
		2017	504.843.795.570	26,95
		2018	489.530.579.233	26,92
		2019	539.915.871.769	27,01
10	PWON	2015	18.778.122.467	23,66
		2016	20.674.141.654	23,75
		2017	23.358.717.736	23,87
		2018	25.018.080.224	23,94
		2019	26.095.153.343	23,99
11	RDTX	2015	1.872.158.609.529	28,26
		2016	2.101.753.788.854	28,37
		2017	2.280.461.717.989	28,46
		2018	2.526.489.781.165	28,56
		2109	2.795.788.452.762	28,66
12	SMRA	2015	18.758.262.022	23,65
		2016	20.810.319.657	23,76
		2017	21.662.711.911	23,80
		2018	23.299.242.068	23,87
		2019	24.441.657.276	23,92

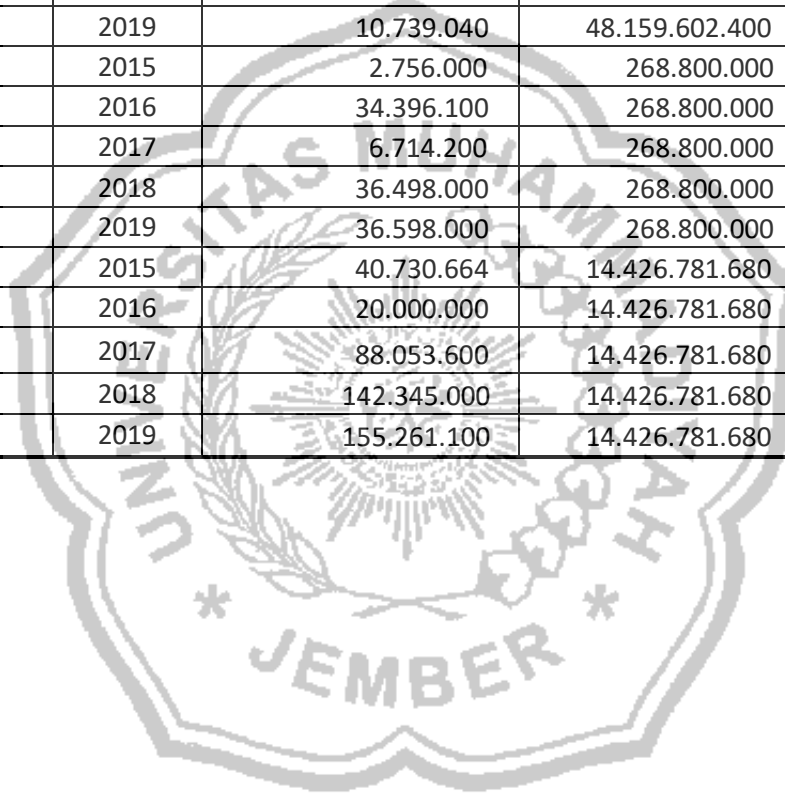


LAMPIRAN 3 :

PERHITUNGAN KEPEMILIKAN MANAJERIAL

No	Perusahaan	Tahun	Saham yang Dimiliki Manajer	Total Saham Beredar	Kepemilikan Manajerial
1	APLN	2015	632.170.100	19.364.561.700	0,032646
		2016	630.397.600	19.364.561.700	0,032554
		2017	629.143.000	19.364.561.700	0,032489
		2018	627.562.500	19.364.561.700	0,032408
		2019	626.595.500	19.364.561.700	0,032358
2	BEST	2015	7.000.000	9.647.311.150	0,000726
		2016	7.000.000	9.647.311.150	0,000726
		2017	7.000.000	9.647.311.150	0,000726
		2018	7.000.000	9.647.311.150	0,000726
		2019	7.000.000	9.647.311.150	0,000726
3	DILD	2015	12.680	10.365.854.185	0,000001
		2016	2.280	10.365.854.185	0,000000
		2017	2.280	10.365.854.185	0,000000
		2018	2.651.871.336	10.365.854.185	0,255828
		2019	3.051.871.336	10.365.854.185	0,294416
4	GWSA	2015	2.840.000	7.800.760.000	0,000364
		2016	2.840.000	7.800.760.000	0,000364
		2017	2.840.000	7.800.760.000	0,000364
		2018	2.840.000	7.800.760.000	0,000364
		2019	2.840.000	7.800.760.000	0,000364
5	KIJA	2015	6.014.555	20.662.187.685	0,000291
		2016	3.014.555	20.662.187.685	0,000146
		2017	5.038.153.598	20.824.888.369	0,241929
		2018	5.008.967.898	20.824.888.369	0,240528
		2019	5.008.967.898	20.824.888.369	0,240528
6	MKPI	2015	23.795.338	948.194.000	0,025095
		2016	23.462.838	948.194.000	0,024745
		2017	44.792.688	948.194.000	0,047240
		2018	53.580.688	948.194.000	0,056508
		2019	53.580.688	948.194.000	0,056508
7	MMLP	2015	40.000.000	5.714.285.000	0,007000
		2016	40.000.000	5.714.285.000	0,007000
		2017	70.778.900	6.889.134.608	0,010274
		2018	70.779.600	6.889.134.608	0,010274
		2019	45.128.700	6.889.134.608	0,006551
8	MTLA	2015	39.285.687	7.655.126.330	0,005132
		2016	30.336.093	7.655.126.330	0,003963
		2017	30.336.093	7.655.126.330	0,003963
		2018	105.102.623	7.655.126.330	0,013730
		2019	105.102.623	7.655.126.330	0,013730

9	PUDP	2015	88.706.034	329.560.000	0,269165
		2016	85.726.454	329.560.000	0,260124
		2017	85.726.454	329.560.000	0,260124
		2018	89.933.657	329.560.000	0,272890
		2019	139.875.238	329.560.000	0,424430
10	PWON	2015	7.619.040	48.159.602.400	0,000158
		2016	7.619.040	48.159.602.400	0,000158
		2017	10.739.040	48.159.602.400	0,000223
		2018	10.739.040	48.159.602.400	0,000223
		2019	10.739.040	48.159.602.400	0,000223
11	RDTX	2015	2.756.000	268.800.000	0,010253
		2016	34.396.100	268.800.000	0,127962
		2017	6.714.200	268.800.000	0,024978
		2018	36.498.000	268.800.000	0,135781
		2019	36.598.000	268.800.000	0,136153
12	SMRA	2015	40.730.664	14.426.781.680	0,002823
		2016	20.000.000	14.426.781.680	0,001386
		2017	88.053.600	14.426.781.680	0,006103
		2018	142.345.000	14.426.781.680	0,009867
		2019	155.261.100	14.426.781.680	0,010762

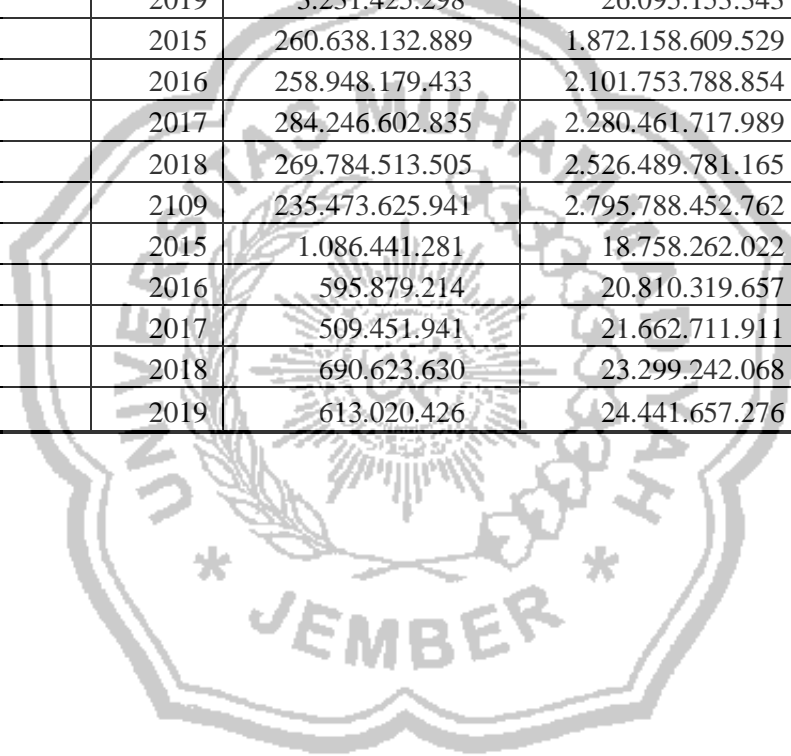


LAMPIRAN 4 :

PERHITUNGAN PROFITABILITAS

No	Perusahaan	Tahun	Lab a Bersih	Total Aset	ROA
1	APLN	2015	1.118.073.171	24.559.174.988	0,05
		2016	961.076.999	25.711.953.382	0,04
		2017	1.871.892.833	28.790.116.014	0,07
		2018	205.780.396	29.583.829.904	0,01
		2019	120.811.697	29.460.345.080	0,00
2	BEST	2015	214.155.173.397	4.631.315.439.422	0,05
		2016	338.312.377.520	5.205.373.116.830	0,06
		2017	481.720.076.387	5.719.000.999.540	0,08
		2018	422.536.948.687	6.290.126.551.391	0,07
		2019	380.152.937.259	6.399.477.523.890	0,06
3	DILD	2015	419.924.904.250	10.288.572.076.882	0,04
		2016	292.729.179.325	11.840.059.936.442	0,02
		2017	272.287.599.941	13.097.184.984.411	0,02
		2018	194.106.659.340	14.215.535.191.206	0,01
		2019	436.709.213.814	14.777.496.292.639	0,03
4	GWSA	2015	1.264.138.544.097	6.805.277.762.308	0,19
		2016	210.038.384.736	6.963.273.062.204	0,03
		2017	188.463.044.931	7.200.861.383.403	0,03
		2018	214.092.032.349	7.491.033.825.272	0,03
		2019	126.153.430.091	7.601.642.820.703	0,02
5	KIJA	2015	354.886.404.683	9.740.694.660.705	0,04
		2016	416.061.311.203	10.733.598.205.115	0,04
		2017	135.353.256.019	11.266.320.312.348	0,01
		2018	115.286.125.452	11.783.772.244.027	0,01
		2019	134.850.001.192	12.184.611.579.312	0,01
6	MKPI	2015	894.443.457.732	5.709.371.372.467	0,16
		2016	1.191.768.267.588	6.612.200.867.199	0,18
		2017	1.186.586.955.893	6.828.046.514.843	0,17
		2018	1.029.941.012.819	7.008.254.843.361	0,15
		2019	621.621.417.159	7.275.234.517.578	0,09
7	MMLP	2015	115.465.812.163	3.204.320.620.509	0,04
		2016	399.202.211	3.965.769.441	0,10
		2017	292.082.689	5.363.669.399	0,05
		2018	281.176.297	6.091.322.807	0,05
		2019	273.191.737	6.755.553.584	0,04
8	MTLA	2015	238.637.079	3.620.742.578	0,07
		2016	309.279.940	3.932.529.273	0,08
		2017	537.521.885	4.873.830.176	0,11
		2018	511.352.185	5.193.962.740	0,10
		2019	483.046.000	6.107.364.000	0,08

9	PUDP	2015	27.939.419.820	445.919.320.351	0,06
		2016	22.853.883.834	531.168.640.936	0,04
		2017	6.088.135.371	504.843.795.570	0,01
		2018	5.225.723.370	489.530.579.233	0,01
		2019	3.570.822.599	539.915.871.769	0,01
10	PWON	2015	1.408.605.517	18.778.122.467	0,08
		2016	1.776.412.002	20.674.141.654	0,09
		2017	2.002.490.448	23.358.717.736	0,09
		2018	2.851.348.911	25.018.080.224	0,11
		2019	3.231.425.298	26.095.153.343	0,12
11	RDTX	2015	260.638.132.889	1.872.158.609.529	0,14
		2016	258.948.179.433	2.101.753.788.854	0,12
		2017	284.246.602.835	2.280.461.717.989	0,12
		2018	269.784.513.505	2.526.489.781.165	0,11
		2109	235.473.625.941	2.795.788.452.762	0,08
12	SMRA	2015	1.086.441.281	18.758.262.022	0,06
		2016	595.879.214	20.810.319.657	0,03
		2017	509.451.941	21.662.711.911	0,02
		2018	690.623.630	23.299.242.068	0,03
		2019	613.020.426	24.441.657.276	0,03

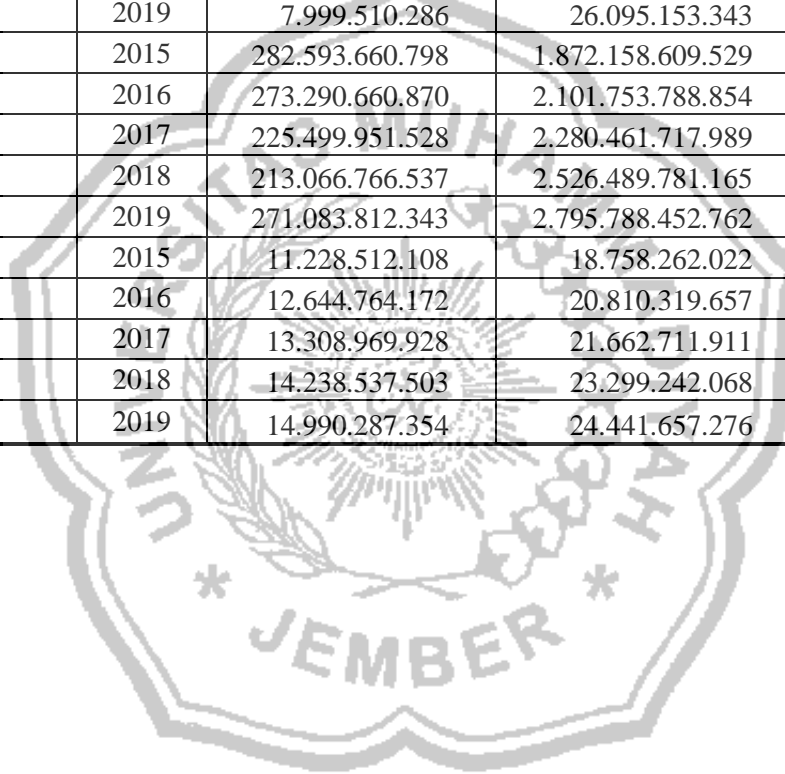


LAMPIRAN 5 :

PERHITUNGAN *FINANCIAL LEVERAGE*

No	Perusahaan	Tahun	Total Hutang	Total Aset	DAR
1	APLN	2015	15.486.506.060	24.559.174.988	0,630579
		2016	15.741.190.673	25.711.953.382	0,612213
		2017	17.293.138.465	28.790.116.014	0,600662
		2018	17.454.997.921	29.583.829.904	0,590018
		2019	16.624.399.470	29.460.345.080	0,564298
2	BEST	2015	1.589.160.166.683	4.631.315.439.422	0,343134
		2016	1.814.537.354.523	5.205.373.116.830	0,348589
		2017	1.870.815.438.091	5.719.000.999.540	0,327123
		2018	2.118.132.306.800	6.290.126.551.391	0,336739
		2019	1.930.728.238.615	6.399.477.523.890	0,301701
3	DILD	2015	5.517.743.393.322	10.288.572.076.882	0,536298
		2016	6.782.581.912.231	11.840.059.936.442	0,572850
		2017	6.786.634.657.165	13.097.184.984.411	0,518175
		2018	7.699.882.620.129	14.215.535.191.206	0,541653
		2019	7.542.625.380.504	14.777.496.292.639	0,510413
4	GWSA	2015	536.331.978.128	6.805.277.762.308	0,078811
		2016	478.485.384.788	6.963.273.062.204	0,068716
		2017	524.360.986.056	7.200.861.383.403	0,072819
		2018	597.490.070.576	7.491.033.825.272	0,079761
		2019	580.184.785.916	7.601.642.820.703	0,076324
5	KIJA	2015	4.762.940.390.118	9.740.694.660.705	0,488973
		2016	5.095.107.624.314	10.733.598.205.115	0,474688
		2017	5.366.080.073.786	11.266.320.312.348	0,476294
		2018	5.731.263.365.834	11.783.772.244.027	0,486369
		2019	5.877.596.249.996	12.184.611.579.312	0,482379
6	MKPI	2015	2.880.175.893.867	5.709.371.372.467	0,504465
		2016	2.897.296.559.011	6.612.200.867.199	0,438174
		2017	2.276.438.836.762	6.828.046.514.843	0,333395
		2018	1.776.589.738.461	7.008.254.843.361	0,253500
		2019	1.771.631.581.519	7.275.234.517.578	0,243515
7	MMLP	2015	653.293.586.748	3.204.320.620.509	0,203879
		2016	681.509.496	3.965.769.441	0,171848
		2017	693.479.770	5.363.669.399	0,129292
		2018	783.095.982	6.091.322.807	0,128559
		2019	1.128.774.113	6.755.553.584	0,167088
8	MTLA	2015	1.407.525.853	3.620.742.578	0,388740
		2016	1.430.126.743	3.932.529.273	0,363666
		2017	1.874.477.930	4.873.830.176	0,384601
		2018	1.755.200.333	5.193.962.740	0,337931
		2019	2.257.513.000	6.107.364.000	0,369638

9	PUDP	2015	135.764.536.989	445.919.320.351	0,304460
		2016	201.639.122.560	531.168.640.936	0,379614
		2017	170.214.821.823	504.843.795.570	0,337163
		2018	151.354.742.889	489.530.579.233	0,309183
		2019	198.826.311.691	539.915.871.769	0,368254
10	PWON	2015	9.323.066.490	18.778.122.467	0,496486
		2016	9.654.447.854	20.674.141.654	0,466982
		2017	10.567.227.711	23.358.717.736	0,452389
		2018	9.706.398.758	25.018.080.224	0,387975
		2019	7.999.510.286	26.095.153.343	0,306552
11	RDTX	2015	282.593.660.798	1.872.158.609.529	0,150945
		2016	273.290.660.870	2.101.753.788.854	0,130030
		2017	225.499.951.528	2.280.461.717.989	0,098883
		2018	213.066.766.537	2.526.489.781.165	0,084333
		2019	271.083.812.343	2.795.788.452.762	0,096961
12	SMRA	2015	11.228.512.108	18.758.262.022	0,598590
		2016	12.644.764.172	20.810.319.657	0,607620
		2017	13.308.969.928	21.662.711.911	0,614372
		2018	14.238.537.503	23.299.242.068	0,611116
		2019	14.990.287.354	24.441.657.276	0,613309



LAMPIRAN 6:

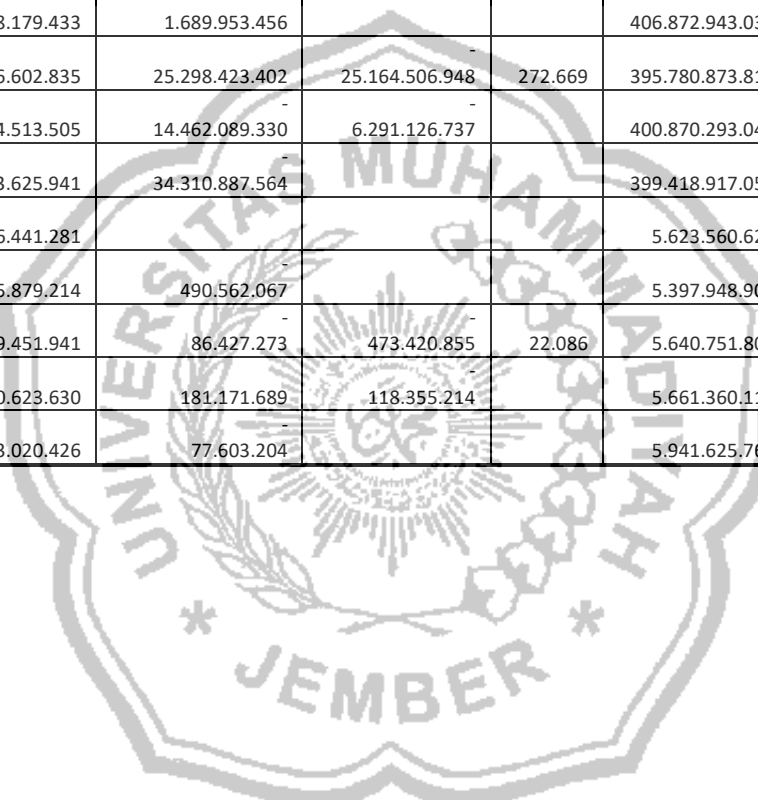
PERHITUNGAN INDEKS ECKEL

No	Perusahaan	Tahun	Lab Bersih	ΔI	Rata-rata ΔI	CV ΔI	Pendapatan	ΔS	Rata-rata ΔS	CV ΔS	IS
1	APLN	2015	1.118.073.171				5.971.581.977				
		2016	961.076.999	- 156.996.172			7.043.036.602	1.071.454.625			
		2017	1.871.892.833	910.815.834	997.261.474	58.293	6.006.952.123	- 1.036.084.479	2.179.106.370	40.209	1,45
		2018	205.780.396	- 1.666.112.437	249.315.369		5.035.325.429	- 971.626.694	544.776.593		
		2019	120.811.697	- 84.968.699			3.792.475.607	- 1.242.849.822			
2	BEST	2015	214.155.173.397				686.980.990.156				
		2016	338.312.377.520	124.157.204.123			824.408.087.980	137.427.097.824			
		2017	481.720.076.387	143.407.698.867	165.997.763.862	405.948	1.006.096.715.440	181.688.627.460	263.564.556.843	372.418	1,09
		2018	422.536.948.687	- 59.183.127.700	41.499.440.966		962.801.481.480	- 43.295.233.960	65.891.139.211		
		2019	380.152.937.259	- 42.384.011.428			950.545.546.999	- 12.255.934.481			
3	DILD	2015	419.924.904.250				2.200.900.470.208				
		2016	292.729.179.325	- 127.195.724.925			2.276.459.607.316	75.559.137.108			

		2017	272.287.599.941	-	20.441.579.384	16.784.309.564	2.203.496	2.202.820.510.610	73.639.096.706	535.388.081.201	422.429	5,22
		2018	194.106.659.340	-	78.180.940.601	4.196.077.391		2.552.536.173.132	349.715.662.522	133.847.020.300		
		2019	436.709.213.814		242.602.554.474			2.736.288.551.409	183.752.378.277			
4	GWSA	2015	1.264.138.544.097					83.739.395.532				
		2016	210.038.384.736	-	1.054.100.159.361			141.439.630.076	57.700.234.544			
		2017	188.463.044.931	-	21.575.339.805	1.137.985.114.006	836.471	84.985.760.705	56.453.869.371	4.085.441.580	1.650.228	0,51
		2018	214.092.032.349		25.628.987.418	284.496.278.502		134.413.002.080	49.427.241.375	1.021.360.395		
		2019	126.153.430.091	-	87.938.602.258			87.824.837.112	46.588.164.968			
5	KIJA	2015	354.886.404.683					3.139.920.233.816				
		2016	416.061.311.203		61.174.906.520			2.931.015.007.454	208.905.226.362			
		2017	135.353.256.019	-	280.708.055.184	220.036.403.491	568.927	2.994.759.224.061	63.744.216.607	- 885.975.907.165	399.199	1,43
		2018	115.286.125.452	-	20.067.130.567	55.009.100.873		2.711.870.473.438	282.888.750.623	- 221.493.976.791		
		2019	134.850.001.192		19.563.875.740			2.253.944.326.651	457.926.146.787			
6	MKPI	2015	894.443.457.732					2.094.490.911.234				
		2016	1.191.768.267.588		297.324.809.856			2.564.831.067.149	470.340.155.915			
		2017	1.186.586.955.893	-	5.181.311.695	272.822.040.573	1.956.502	2.541.602.115.027	23.228.952.122	- 221.556.414.152	1.398.368	1,40

		2018	1.029.941.012.819	- 156.645.943.074	68.205.510.143		2.217.086.119.506	- 324.515.995.521	- 55.389.103.538		
		2019	621.621.417.159	- 408.319.595.660			1.872.934.497.082	- 344.151.622.424			
7	MMLP	2015	115.465.812.163				163.491.578.898				
		2016	399.202.211	- 115.066.609.952			175.319.744	- 163.316.259.154			
		2017	292.082.689	107.119.522	115.192.620.426	293.501	208.794.196	33.474.452	- 163.157.591.525	350.265	0,84
		2018	281.176.297	10.906.392	28.798.155.107		299.234.087	90.439.891	- 40.789.397.881		
		2019	273.191.737	7.984.560			333.987.373	34.753.286			
8	MTLA	2015	238.637.079				1.089.217.674				
		2016	309.279.940	70.642.861			1.143.372.190	54.154.516			
		2017	537.521.885	228.241.945	244.408.921	13.362	1.263.595.248	120.223.058	314.540.326	4.566	2,93
		2018	511.352.185	26.169.700	61.102.230		1.378.861.622	115.266.374	78.635.082		
		2019	483.046.000	28.306.185			1.403.758.000	24.896.378			
9	PUDP	2015	27.939.419.820				136.479.911.542				
		2016	22.853.883.834	- 5.085.535.986			144.016.776.007	7.536.864.465			
		2017	6.088.135.371	16.765.748.463	24.368.597.221	81.529	136.120.329.878	7.896.446.129	- 68.719.775.175	159.759	0,51
		2018	5.225.723.370	862.412.001	6.092.149.305		86.467.331.474	49.652.998.404	- 17.179.943.794		
		2019	3.570.822.599	- 1.654.900.771			67.760.136.367	18.707.195.107			

10	PWON	2015	1.408.605.517				4.625.052.737				
		2016	1.776.412.002	367.806.485			4.841.104.813	216.052.076			
		2017	2.002.490.448	226.078.446	1.822.819.781	11.005	5.717.537.579	876.432.766	2.576.948.456	19.968	0,55
		2018	2.851.348.911	848.858.463	455.704.945		7.080.668.385	1.363.130.806	644.237.114		
		2019	3.231.425.298	380.076.387			7.202.001.193	121.332.808			
11	RDTX	2015	260.638.132.889				422.254.497.423				
		2016	258.948.179.433	1.689.953.456			406.872.943.034	15.381.554.389			
		2017	284.246.602.835	25.298.423.402	25.164.506.948	272.669	395.780.873.819	11.092.069.215	- 22.835.580.371	106.142	2,57
		2018	269.784.513.505	14.462.089.330	6.291.126.737		400.870.293.046	5.089.419.227	- 5.708.895.093		
		2109	235.473.625.941	34.310.887.564			399.418.917.052	1.451.375.994			
12	SMRA	2015	1.086.441.281				5.623.560.624				
		2016	595.879.214	490.562.067			5.397.948.907	225.611.717			
		2017	509.451.941	86.427.273	473.420.855	22.086	5.640.751.809	242.802.902	318.065.138	22.675	0,97
		2018	690.623.630	181.171.689	118.355.214		5.661.360.114	20.608.305	79.516.285		
		2019	613.020.426	77.603.204			5.941.625.762	280.265.648			

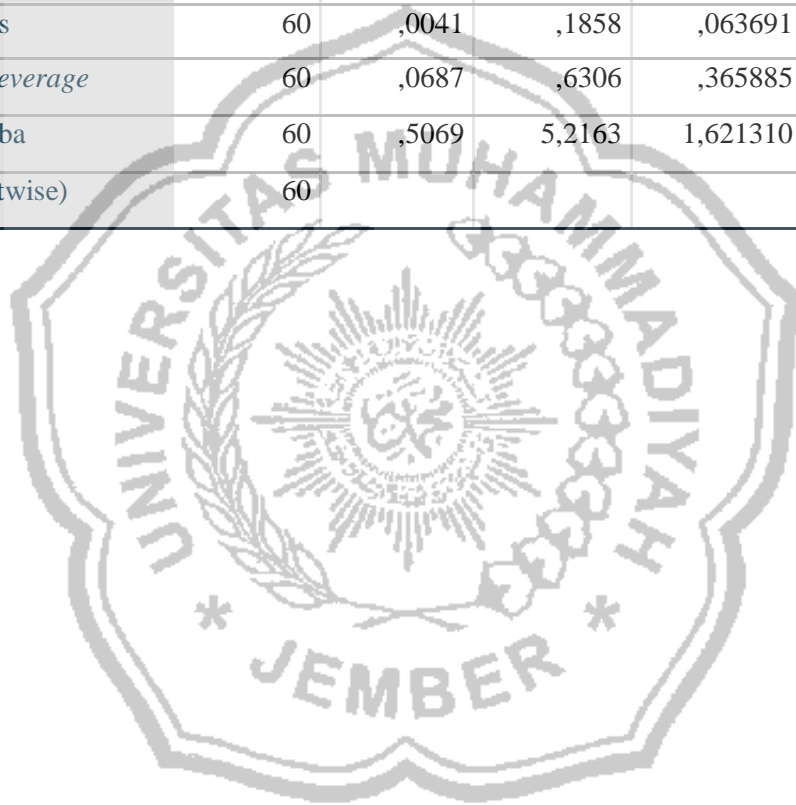


LAMPIRAN 7:

Hasil Uji Analisis Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Perusahaan	60	22,0099	30,3241	26,811766	3,0364012
Kepemilikan Manajerial	60	,0000	,4244	,061451	,1035347
Profitabilitas	60	,0041	,1858	,063691	,0473972
<i>Financial Leverage</i>	60	,0687	,6306	,365885	,1774033
Perataan Laba	60	,5069	5,2163	1,621310	1,3205687
Valid N (listwise)	60				



Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,49307941
Most Extreme Differences	Absolute	,108
	Positive	,108
	Negative	-,096
Kolmogorov-Smirnov Z		,838
Asymp. Sig. (2-tailed)		,484

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2,497	1,705		-1,465	,149		
Ukuran Perusahaan	1,118	,058	,951	19,126	,000	,881	1,135
Kepemilikan Manajerial	,970	1,764	,028	,550	,585	,832	1,201
Profitabilitas	2,867	3,921	,038	,731	,468	,804	1,243
Financial Leverage	3,276	1,019	,163	3,215	,002	,850	1,176

a. Dependent Variable: **Perataan Laba**

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-,969	1,752		-,553	,583
Ukuran Perusahaan	,043	,061	,088	,695	,491
Kepemilikan Manajerial	-1,072	1,824	-,080	-,588	,560
Profitabilitas	-,160	4,226	-,005	-,038	,970
Financial Leverage	,139	,281	,029	,494	,624

a. Dependent Variable: abs_RES

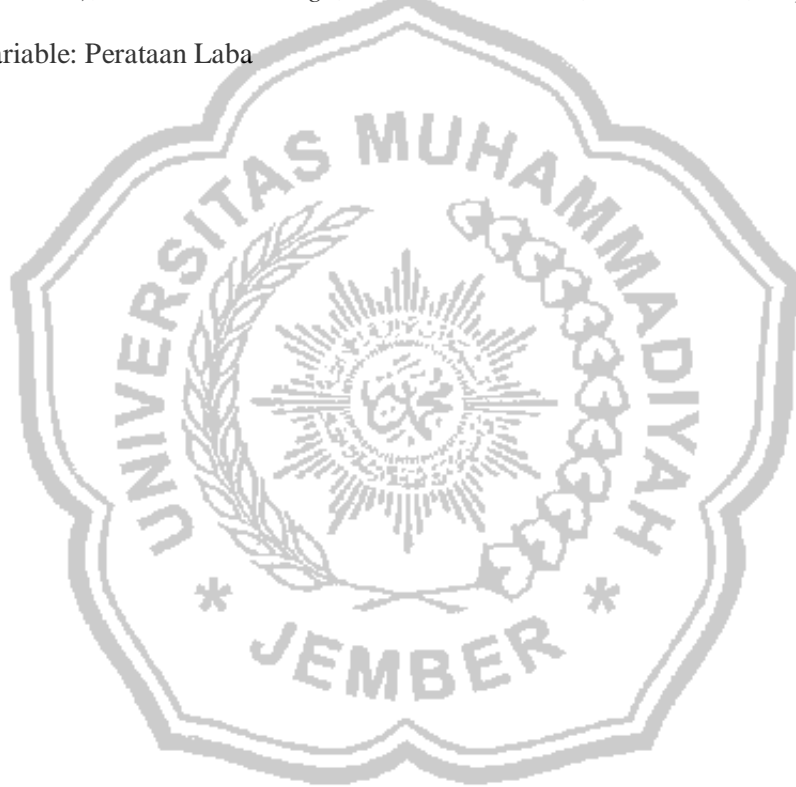
Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,466 ^a	,217	,125	20,0022984	2,186

a. Predictors: (Constant), *Financial Leverage*, Ukuran Perusahaan, Profitabilitas, Kepemilikan Manajerial

b. Dependent Variable: Perataan Laba



LAMPIRAN 9:

UJI HIPOTESIS

Hasil Analisis Linier Berganda dan uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-2,497	1,705		-1,465	,149		
Ukuran Perusahaan	1,118	,058	,951	19,126	,000	,881	1,135
Kepemilikan Manajerial	,970	1,764	,028	,550	,585	,832	1,201
Profitabilitas	2,867	3,921	,038	,731	,468	,804	1,243
<i>Financial Leverage</i>	3,276	1,019	,163	3,215	,002	,850	1,176

a. Dependent Variable: **Perataan Laba**

Hasil Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	377,820	4	941,701	4,356	,002 ^b
Residual	20604,105	55	400,119		
Total	16374,861	59			

a. Dependent Variable: Perataa Laba

b. Predictors: (Constant), *Financial Leverage*, Kepemilikan Manajerial, Ukuran Perusahaan, Profitabilitas

Hasil Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,466 ^a	,217	,125	20,0022984	2,186

a. Predictors: (Constant), *Financial Leverage*, Kepemilikan Manajerial, Ukuran Perusahaan, Profitabilitas

b. Dependent Variable: Perataan Laba



FORMULIR
REVISI UJIAN SKRIPSI DAN KOMPREHENSIF

No. Dok : FM-00401 20003-08.

Judul : Pengaruh Ukuran Perusahaan, Kepemilikan Manajerial, Profitabilitas dan
 Financial Leverage Terhadap Perataan Laba

Peneliti : Maharani Fatimah

N I M : 16.1042.1114

HARI/TGL: Selasa, 25 Oktober 2020

No.	Penguji	Hal	Bagian yang direvisi (jika ada)	Tanda tangan awal	Tanda tangan akhir
1.	Ketua Penguji Dr. Arik Susbiyani, SE., M.Si		Fenomena Bisnis kurang relevan		
			Saran : Mencari gejala perataan laba pada perusahaan Property dan Real Estate		
			Hipotesis menggunakan positif negatif signifikan atau signifikan saja		
			Pengembangan hipotesis diperdalam		
			Paragraf 5 ketukan		
2.	Anggota (Pembimbing 1) Dra. Yulinartati, Ak., MM., CA		Penggunaan teori pada pembahasan		
			Konsistensi antara rumusan masalah, hipotesis dan pembahasan		
3.	Anggota (Pembimbing 2) Nina Martiana, SE., M.Com., Ak., CA		Penyebutan Income Smoothing dalam kurung		
			Penggunaan kalimat fakultas ekonomi disamakan		
			Penulisan dirapikan		
			Dalam lembar pengesahan penyebutan ketua prodi dioerbaiki		
			Spasi daftar pustaka terlalu lebar		
		Penggunaan hipotesis 5 jika diperlukan			