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Lampiran 1

Tabel 3.1 Daftar Populasi dan Sampel Penelitian Perusahaan Sektor Barang Konsumsi

No.	Perusahaan	Kriteria			Penentuan Sampel	
		1	2	3	Sesuai	Tidak Sesuai
1	PT.Unilever Indonesia Tbk	√	√	√	√	-
2	PT. Indofood Sukses Makmur Tbk	√	√	√	√	-
3	PT. Indofood CBP Sukses Makmur Tbk	√	√	√	√	-
4	PT. Gudang Garam Tbk	√	√	√	√	-
5	PT. Kalbe Farma Tbk	√	√	√	√	-
6	PT.Mayora Indah Tbk	√	√	√	√	-
7	PT. H.M. Sampoerna Tbk	√	√	√	√	-
8	PT.Industri Jamu dan Farmasi Sido Muncul Tbk	√	√	√	√	-
9	PT. Kimia Farma Tbk	√	√	√	√	-
10	PT. Ultra Jaya Milk Industry & Trading Tbk	√	√	√	√	-
11	PT. Indofarma (Persero) Tbk	√	√	√	√	-
12	PT. Tunas Baru Lampung Tbk	√	√	√	√	-
13	PT. Wismilak Inti Makmur Tbk	√	√	√	√	-
14	PT. Tiga Pilar Sejahtera Food Tbk	√	√	√	√	-
15	PT. Nippon Indosari Corpindo Tbk	√	√	√	√	-
16	PT. Kino Indonesia Tbk	√	√	√	√	-
17	PT. Merck Tbk	√	√	√	√	-
18	PT.Wilmar Cahaya Indonesia Tbk	√	√	√	√	-
19	PT.Tempo Scan Pacific Tbk	√	√	√	√	-
20	PT. Inti Agri Resources Tbk	√	√	√	√	-
21	PT. Akasha Wira International Tbk	√	√	√	√	-
22	PT. Multi Bintang Indonesia Tbk	√	√	√	√	-
23	PT.Darya-Varia Laboratoria Tbk	√	√	√	√	-
24	PT. Budi Starch & Sweetener Tbk	√	√	√	√	-
25	PT. Delta Djakarta Tbk	√	√	√	√	-
26	PT. Bentoel Internasioal Investama Tbk	√	√	√	√	-
27	PT. Mandom Indonesia Tbk	√	√	√	√	-
28	PT. Kedaung Indah Can Tbk	√	√	√	√	-
29	PT. Chitose International Tbk	√	√	√	√	-
30	PT. Pyridam Farma Tbk	√	√	√	√	-

Lanjutan Lampiran 1

No.	Perusahaan	Kriteria			Penentuan Sampel	
		1	2	3	Sesuai	Tidak Sesuai
31	PT. Martina Bento Tbk	√	√	√	√	-
32	PT. Langgeng Makmur Industri Tbk	√	√	√	√	-
33	PT. Sekar Laut Tbk	√	√	√	√	-
34	PT. Magna Investama Mandiri Tbk	√	√	√	√	-
35	PT. Prasadha Aneka Niaga Tbk	√	√	√	√	-
36	PT. MERCK SHARP DOHME PHARMA Tbk	√	√	√	√	-
37	PT. Wahana Interfood Nusantara TBK	√	√	√	√	-
38	PT Diamond Food Indonesia Tbk	√	x	x	-	√
39	PT. Era Mandiri Ceerlang TBK	√	x	x	-	√
40	PT Cahaya Bintang Medan Tbk	√	x	x	-	√
41	PT CAMPINA ICE CREAM INDUSTRY Tbk.	√	x	x	-	√
42	PT Sariguna Primatirta Tbk	√	x	x	-	√
43	PT. SENTRA FOOD INDONESIA TBK	√	x	x	-	√
44	PT. GarudaPutra Putri Jaya TBK	√	x	x	-	√
45	PT. BUYUNG POETRA SEMBADA TBK	√	x	x	-	√
46	PT. MULIA BOGA RAYA TBK	√	x	x	-	√
47	PT. Pratama Abadi TBK	√	√	x	-	√
48	PT. PRIMA CAKRAWALA ABADI TBK	√	x	x	-	√
49	PT. INDONESIAN TOBACCO	√	√	x	-	√
50	PT. PHAPROS	√	x	x	-	√
51	PT. COTTONINDO ARIESTA TBK	√	√	x	-	√
52	PT. INTEGRA INDOCABINET TBK	√	x	x	-	√
53	PT. HARTADINATA ABADI TBK	√	√	x	-	√
54	PT. SIANTAR TOP TBK	√	x	x	-	√
55	PT. Bumi Teknokultra Unggul TBK	x	x	x	-	√
56	PT. MUSTIKA RATU TBK	√	√	x	-	√
57	PT. SEKAR BUMI TBK	√	x	x	-	√
58	PT. TRI BANYAN TIRTA TBK	√	√	x	-	√

Lampiran 2.

Tabel : 4.1 Tabulasi Data

Kode Perusahaan	Tahun	Y	x ₁	x ₂	x ₃
UNVR	2016	0,0022960	1,0000000	1,0000000	0,1110000
UNVR	2017	0,0108571	1,0000000	1,0000000	0,0830000
UNVR	2018	0,0022876	1,0000000	1,0000000	0,0830000
UNVR	2019	0,0029474	1,0000000	1,0000000	0,1110000
UNVR	2020	-0,0002898	1,0000000	1,0000000	0,1110000
INDF	2016	0,0001666	1,0000000	1,0000000	0,1940000
INDF	2016	0,0034900	1,0000000	1,0000000	0,1940000
INDF	2016	-0,0005515	1,0000000	1,0000000	0,1940000
INDF	2016	-0,0010963	1,0000000	1,0000000	0,1940000
INDF	2016	0,0026899	1,0000000	1,0000000	0,1940000
ICBP	2016	0,0034733	1,0000000	1,0000000	0,1940000
ICBP	2017	0,0013997	1,0000000	1,0000000	0,2220000
ICBP	2018	0,0007974	1,0000000	1,0000000	0,2220000
ICBP	2019	-0,0007058	1,0000000	1,0000000	0,2220000
ICBP	2020	0,0072580	1,0000000	1,0000000	0,1940000
GGRM	2016	0,0014297	1,0000000	1,0000000	0,1110000
GGRM	2017	0,0003846	1,0000000	1,0000000	0,0830000
GGRM	2018	-0,0013113	1,0000000	1,0000000	0,0830000
GGRM	2019	0,0003776	1,0000000	1,0000000	0,1110000
GGRM	2020	0,0015048	1,0000000	1,0000000	0,1110000
KLBF	2016	0,0037185	1,0000000	1,0000000	0,1940000
KLBF	2017	0,0027640	1,0000000	1,0000000	0,2220000
KLBF	2018	0,0042499	1,0000000	1,0000000	0,2220000
KLBF	2019	0,0031074	1,0000000	1,0000000	0,2220000
KLBF	2020	-0,0008820	1,0000000	1,0000000	0,1940000
MYOR	2016	0,0614965	0,0000000	1,0000000	0,0830000
MYOR	2017	0,0230815	0,0000000	1,0000000	0,0830000
MYOR	2018	-0,0003219	0,0000000	1,0000000	0,0830000
MYOR	2019	0,0032423	0,0000000	1,0000000	0,0830000
MYOR	2020	-0,0070438	0,0000000	1,0000000	0,0830000
HMSP	2016	0,0012340	1,0000000	1,0000000	0,0280000
HMSP	2017	-0,0049747	1,0000000	1,0000000	0,0560000
HMSP	2018	0,0001385	1,0000000	1,0000000	0,0560000
HMSP	2019	-0,0001086	1,0000000	1,0000000	0,0560000

Lanjutan Lampiran 2

Kode Perusahaan	Tahun	Y	X ₁	X ₂	X ₃
HMSP	2020	0,0010776	1,0000000	1,0000000	0,0560000
SIDO	2016	0,0024571	0,0000000	1,0000000	0,0280000
SIDO	2017	0,0025789	1,0000000	0,0000000	0,2220000
SIDO	2018	-0,0009144	1,0000000	0,0000000	0,2220000
SIDO	2019	0,0063235	1,0000000	1,0000000	0,2220000
SIDO	2020	0,0064350	1,0000000	1,0000000	0,1940000
KAEF	2016	0,0079448	0,0000000	0,0000000	0,0560000
KAEF	2017	0,0092749	0,0000000	0,0000000	0,0280000
KAEF	2018	-0,0008211	0,0000000	1,0000000	0,0280000
KAEF	2019	0,0138751	0,0000000	0,0000000	0,0830000
KAEF	2020	0,0012974	0,0000000	0,0000000	0,0560000
ULTJ	2016	0,0013148	0,0000000	1,0000000	0,1390000
ULTJ	2017	0,0013808	0,0000000	1,0000000	0,1390000
ULTJ	2018	0,0007595	0,0000000	1,0000000	0,1390000
ULTJ	2019	0,0028638	0,0000000	1,0000000	0,1390000
ULTJ	2020	0,0001100	0,0000000	1,0000000	0,1390000
INAF	2016	0,0021910	0,0000000	1,0000000	0,0280000
INAF	2017	-0,0053002	0,0000000	1,0000000	0,0280000
INAF	2018	0,0084433	0,0000000	1,0000000	0,0280000
INAF	2019	-0,0005904	0,0000000	0,0000000	0,0280000
INAF	2020	0,0396442	0,0000000	1,0000000	0,0560000
TBLA	2016	0,0063225	0,0000000	1,0000000	0,0830000
TBLA	2017	0,0068555	0,0000000	1,0000000	0,0830000
TBLA	2018	0,0046394	0,0000000	1,0000000	0,0830000
TBLA	2019	-0,0019037	0,0000000	1,0000000	0,0830000
TBLA	2020	0,0116876	0,0000000	1,0000000	0,0830000
WIIM	2016	-0,0000009	0,0000000	1,0000000	0,0560000
WIIM	2017	0,0070627	0,0000000	1,0000000	0,0560000
WIIM	2018	0,0008656	0,0000000	1,0000000	0,0560000
WIIM	2019	0,0079550	0,0000000	1,0000000	0,0830000
WIIM	2020	-0,0027692	0,0000000	1,0000000	0,0830000
AISA	2016	0,0182397	0,0000000	1,0000000	0,0280000
AISA	2017	-0,0459247	0,0000000	1,0000000	0,0280000
AISA	2018	-0,0059880	0,0000000	1,0000000	0,0280000
AISA	2019	-0,0200802	0,0000000	1,0000000	0,0830000
AISA	2020	0,0048933	0,0000000	1,0000000	0,0560000
ROTI	2016	0,0021478	1,0000000	1,0000000	0,1940000
ROTI	2017	-0,0012885	1,0000000	1,0000000	0,2220000
ROTI	2018	0,0050581	1,0000000	1,0000000	0,2220000

Lanjutan Lampiran 2

Kode Perusahaan	Tahun	Y	X ₁	X ₂	X ₃
ROTI	2019	0,0051314	1,0000000	1,0000000	0,2220000
ROTI	2020	-0,0042439	1,0000000	1,0000000	0,1940000
KINO	2016	-0,0000541	0,0000000	1,0000000	0,0560000
KINO	2017	-0,0031790	0,0000000	1,0000000	0,0560000
KINO	2018	0,0223910	0,0000000	1,0000000	0,0560000
KINO	2019	0,0194679	0,0000000	1,0000000	0,0830000
KINO	2020	0,0055028	0,0000000	1,0000000	0,0830000
MERK	2016	-0,0049233	1,0000000	1,0000000	0,1110000
MERK	2017	0,0143392	1,0000000	1,0000000	0,0830000
MERK	2018	0,0165272	1,0000000	1,0000000	0,0830000
MERK	2019	-0,0025417	1,0000000	1,0000000	0,1110000
MERK	2020	-0,0137308	1,0000000	1,0000000	0,1110000
CEKA	2016	-0,0913138	1,0000000	1,0000000	0,1940000
CEKA	2017	0,0009196	1,0000000	1,0000000	0,2220000
CEKA	2018	0,0011263	1,0000000	1,0000000	0,2220000
CEKA	2019	0,0089297	1,0000000	1,0000000	0,2220000
CEKA	2020	0,0072871	1,0000000	1,0000000	0,1940000
TSPC	2016	0,0007837	0,0000000	1,0000000	0,1390000
TSPC	2017	0,0043104	0,0000000	1,0000000	0,1390000
TSPC	2018	0,0013934	0,0000000	1,0000000	0,1390000
TSPC	2019	-0,0000803	0,0000000	1,0000000	0,1390000
TSPC	2020	0,0018202	0,0000000	1,0000000	0,1390000
IIKP	2016	0,0139571	0,0000000	0,0000000	0,0280000
IIKP	2017	-0,0106668	0,0000000	0,0000000	0,0280000
IIKP	2018	-0,0006526	0,0000000	0,0000000	0,0280000
IIKP	2019	0,0575858	0,0000000	0,0000000	0,0280000
IIKP	2020	-0,0117643	0,0000000	0,0000000	0,0280000
ADES	2016	0,0072189	0,0000000	1,0000000	0,1390000
ADES	2017	-0,0026342	0,0000000	1,0000000	0,1390000
ADES	2018	-0,0017238	0,0000000	1,0000000	0,1390000
ADES	2019	0,0005023	0,0000000	1,0000000	0,1390000
ADES	2020	-0,0031496	0,0000000	1,0000000	0,1390000
ADES	2016	0,0066095	1,0000000	0,0000000	0,1110000
ADES	2017	0,0216287	1,0000000	1,0000000	0,1110000
ADES	2018	0,0023044	1,0000000	1,0000000	0,1110000
ADES	2019	0,0153548	1,0000000	0,0000000	0,1110000
MLBI	2020	-0,0314632	1,0000000	0,0000000	0,1110000
DVLA	2016	0,0079996	1,0000000	1,0000000	0,1940000
DVLA	2017	0,0019485	1,0000000	1,0000000	0,2220000
DVLA	2018	0,0093171	1,0000000	1,0000000	0,2220000

Lanjutan Lampiran 2

Kode Perusahaan	Tahun	Y	x1	x2	x3
DVLA	2019	-0,0016802	1,0000000	1,0000000	0,2220000
DVLA	2020	0,0150626	1,0000000	1,0000000	0,1940000
BUDI	2016	-0,0306628	0,0000000	1,0000000	0,0830000
BUDI	2017	0,0069883	0,0000000	1,0000000	0,0830000
BUDI	2018	0,0108584	0,0000000	1,0000000	0,0830000
BUDI	2019	-0,0039499	0,0000000	1,0000000	0,0830000
BUDI	2020	0,0041729	0,0000000	1,0000000	0,0830000
DLTA	2016	-0,0001140	1,0000000	1,0000000	0,1110000
DLTA	2017	-0,0032635	1,0000000	1,0000000	0,1110000
DLTA	2018	0,0044754	1,0000000	1,0000000	0,1110000
DLTA	2019	0,0043729	0,0000000	0,0000000	0,0830000
DLTA	2020	-0,0115064	0,0000000	0,0000000	0,0830000
RMBA	2016	0,0091973	1,0000000	0,0000000	0,1110000
RMBA	2017	0,0084797	1,0000000	0,0000000	0,1110000
RMBA	2018	0,0037799	1,0000000	1,0000000	0,1110000
RMBA	2019	0,0076680	0,0000000	0,0000000	0,0830000
RMBA	2020	-0,0017222	0,0000000	0,0000000	0,0560000
TCID	2016	-0,0109030	1,0000000	1,0000000	0,1110000
TCID	2017	0,0034784	1,0000000	1,0000000	0,1110000
TCID	2018	-0,0007722	1,0000000	1,0000000	0,1110000
TCID	2019	0,0044685	1,0000000	1,0000000	0,0280000
TCID	2020	-0,0075003	1,0000000	1,0000000	0,0280000
KICI	2016	0,0111150	0,0000000	1,0000000	0,0560000
KICI	2017	-0,0019755	0,0000000	1,0000000	0,0830000
KICI	2018	0,0004865	0,0000000	1,0000000	0,0560000
KICI	2019	-0,0039281	0,0000000	1,0000000	0,0560000
KICI	2020	0,0045202	0,0000000	1,0000000	0,0560000
CINT	2016	-0,0019748	0,0000000	0,0000000	0,0280000
CINT	2017	-0,0040529	0,0000000	0,0000000	0,0280000
CINT	2018	0,0016064	0,0000000	0,0000000	0,0560000
CINT	2019	0,0019441	0,0000000	1,0000000	0,0560000
CINT	2020	-0,0036923	0,0000000	1,0000000	0,0560000
PYFA	2016	0,0092139	0,0000000	1,0000000	0,1390000
PYFA	2017	-0,0014459	0,0000000	1,0000000	0,1390000
PYFA	2018	0,0058496	0,0000000	1,0000000	0,1390000
PYFA	2019	-0,0006768	0,0000000	1,0000000	0,1390000
PYFA	2020	0,0159062	0,0000000	1,0000000	0,1390000
MBTO	2016	0,0027596	0,0000000	1,0000000	0,1390000
MBTO	2017	0,0102282	0,0000000	1,0000000	0,1390000
MBTO	2018	-0,0311736	0,0000000	1,0000000	0,1390000

Lanjutan Lampiran 2

Kode Perusahaan	Tahun	Y	x1	x2	x3
MBTO	2019	-0,0182576	0,0000000	1,0000000	0,1390000
MBTO	2020	-0,0331796	0,0000000	1,0000000	0,1390000
LMPI	2016	0,0040478	0,0000000	0,0000000	0,0560000
LMPI	2017	-0,0045343	0,0000000	0,0000000	0,0830000
LMPI	2018	-0,0130479	0,0000000	0,0000000	0,0560000
LMPI	2019	-0,0169160	0,0000000	0,0000000	0,0560000
LMPI	2020	-0,0073535	0,0000000	1,0000000	0,0560000
SKLT	2016	0,0095334	0,0000000	1,0000000	0,0560000
SKLT	2017	0,0032637	0,0000000	1,0000000	0,0830000
SKLT	2018	0,0137214	0,0000000	1,0000000	0,0560000
SKLT	2019	0,0030885	0,0000000	1,0000000	0,0560000
SKLT	2020	-0,0060800	0,0000000	1,0000000	0,0560000
MGNA	2016	-0,0671554	0,0000000	1,0000000	0,0280000
MGNA	2017	-0,1404609	0,0000000	0,0000000	0,0280000
MGNA	2018	-0,0031609	0,0000000	0,0000000	0,0280000
MGNA	2019	-0,0178682	0,0000000	1,0000000	0,0280000
MGNA	2020	-0,0019283	0,0000000	1,0000000	0,0280000
PSDN	2016	0,0055106	1,0000000	1,0000000	0,1940000
PSDN	2017	0,0077884	1,0000000	1,0000000	0,2220000
PSDN	2018	-0,0005446	1,0000000	1,0000000	0,2220000
PSDN	2019	-0,0050956	1,0000000	1,0000000	0,2220000
PSDN	2020	0,0012327	0,0000000	0,0000000	0,0280000
MSDP	2016	-0,0049233	1,0000000	0,0000000	0,1110000
MSDP	2017	0,0228469	1,0000000	1,0000000	0,0560000
MSDP	2018	-0,0012085	1,0000000	1,0000000	0,0560000
MSDP	2019	-0,0075276	1,0000000	1,0000000	0,0560000
MSDP	2020	0,0251139	1,0000000	1,0000000	0,0560000

Lampiran 3.

Tabel : 4.6 Common Effect Model

Dependent Variable: Manajemen Laba				
Method: Panel Least Squares				
Date: 07/06/21 Time: 04:28				
Sample: 2016 2020				
Periods included: 5				
Cross-sections included: 36				
Total panel (balanced) observations: 180				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.003288	0.003568	-0.921651	0.3580
UKURAN KAP	0.001092	0.003268	0.334170	0.7386
AUDIT TENURE	0.003701	0.003670	1.708576	0.0146
SPESIALISASI INDUSTRI AUDIT	0.001429	0.026636	2.053637	0.0391
R-squared	0.008398	Mean dependent var		0.000389
Adjusted R-squared	0.178505	S.D. dependent var		0.017983
S.E. of regression	0.018059	Akaike info criterion		-5.168383
Sum squared resid	0.057398	Schwarz criterion		-5.097428
Log likelihood	469.1545	Hannan-Quinn criter.		-5.139614
F-statistic	4.496842	Durbin-Watson stat		1.467041
Prob(F-statistic)	0.004938			

Tabel : 4.7 Fixed Effect Model

Dependent Variable: Y				
Method: Panel EGLS (Cross-section weights)				
Date: 07/06/21 Time: 04:29				
Sample: 2016 2020				
Periods included: 5				
Cross-sections included: 36				
Total panel (balanced) observations: 180				
Linear estimation after one-step weighting matrix				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.004056	0.002251	-1.801571	0.0737
UKURAN KAP	-0.000911	0.003486	-0.261243	0.7943
AUDIT TENURE	0.003215	0.001983	1.621225	0.1072
SPELIALISASI INDUSTRI AUDIT	0.020350	0.018030	1.128663	0.2610
Effects Specification				
Cross-section fixed (dummy variables)				
Weighted Statistics				
R-squared	0.285091	Mean dependent var	0.005794	
Adjusted R-squared	0.924200	S.D. dependent var	0.017389	
S.E. of regression	0.016148	Sum squared resid	0.036766	
F-statistic	1.479680	Durbin-Watson stat	2.463138	
Prob(F-statistic)	0.053093			
Unweighted Statistics				
R-squared	0.312877	Mean dependent var	0.000389	
Sum squared resid	0.039773	Durbin-Watson stat	2.120127	

Sumber : Hasil Olah Data dengan EVIEWS Versi 9

Tabel : 4.8 Randon Effect Model

Dependent Variable: Manajemen Laba				
Method: Panel EGLS (Cross-section random effects)				
Date: 07/06/21 Time: 04:30				
Sample: 2016 2020				
Periods included: 5				
Cross-sections included: 36				
Total panel (balanced) observations: 180				
Swamy and Arora estimator of component variances				
Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.004281	0.004231	-1.011998	0.3129
UKURAN KAP	0.000880	0.004091	0.215057	0.8300
AUDIT TENURE	0.005096	0.003986	1.278516	0.2028
SPELIALISASI INDUSTRI AUDIT	0.000871	0.032345	0.026929	0.9785
Effects Specification				
			S.D.	Rho
Cross-section random			0.007305	0.1603
Idiosyncratic random			0.016720	0.8397
Weighted Statistics				
R-squared	0.011178	Mean dependent var	0.000278	
Adjusted R-squared	0.315677	S.D. dependent var	0.016593	
S.E. of regression	0.016640	Sum squared resid	0.048735	
F-statistic	0.663175	Durbin-Watson stat	1.724782	
Prob(F-statistic)	0.575741			
Unweighted Statistics				
R-squared	0.007557	Mean dependent var	0.000389	
Sum squared resid	0.057447	Durbin-Watson stat	1.463213	

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