

**Lampiran 1. Tabulasi Data Sampel Perusahaan Sub Sektor Otomotif dan
Komponen yang Terdaftar di Bursa Efek Indonesia**

SAMPEL	TAHUN	PERIODE	USIA	UKURAN	SALES GROWTH	RETURN ON SALES	MANAJEMEN LABA
AUTO	2019	TW 1	11	16.226.572.000.000	3%	0,061	1,205
		TW 2	11	15.947.312.000.000	2%	0,052	1,232
		TW 3	11	16.432.685.000.000	1%	0,007	1,264
		TW 4	11	16.015.709.000.000	1%	0,073	1,200
	2020	TW 1	12	16.787.525.000.000	-3%	0,039	0,587
		TW 2	12	15.251.846.000.000	-25%	-0,049	-1,247
		TW 3	12	15.586.930.000.000	-26%	-0,024	-0,510
		TW 4	12	15.180.094.000.000	-23%	0,010	-0,046
	2021	TW 1	13	16.010.461.000.000	-6%	0,060	1,545
		TW 2	13	16.082.921.000.000	26%	0,049	-0,811
		TW 3	13	16.652.046.000.000	28%	0,005	-1,588
		TW 4	13	16.947.148.000.000	28%	0,050	-16,769
BOLT	2019	TW 1	56	1.280.151.414.708	13%	0,122	1,186
		TW 2	56	1.237.330.151.209	7%	0,050	0,519
		TW 3	56	1.281.580.167.752	4%	0,074	0,814
		TW 4	56	1.265.912.330.625	2%	0,057	0,680
	2020	TW 1	57	1.269.609.581.315	-8%	0,052	0,400
		TW 2	57	1.149.720.310.351	-37%	-0,025	-0,522
		TW 3	57	1.176.198.423.171	-37%	-0,038	-0,439
		TW 4	57	1.119.076.870.425	-35%	-0,081	-1,114
	2021	TW 1	58	1.149.470.722.182	-8%	0,097	1,835
		TW 2	58	1.176.901.003.333	43%	0,058	-2,097
		TW 3	58	1.274.099.224.910	46%	0,070	-1,999
		TW 4	58	1.368.411.097.483	50%	0,089	-1,442
INDS	2019	TW 1	44	2.480.210.059.280	0%	0,052	0,807
		TW 2	44	2.516.121.829.502	-9%	0,030	0,386
		TW 3	44	2.459.427.186.496	-10%	0,033	0,363
		TW 4	44	2.834.422.741.208	-13%	0,062	0,917
	2020	TW 1	45	2.893.401.713.601	-8%	0,104	1,906
		TW 2	45	2.843.332.367.077	-21%	0,042	1,129
		TW 3	45	2.782.059.487.462	-26%	0,044	0,874
		TW 4	45	2.826.260.084.969	-22%	0,046	0,579
	2021	TW 1	46	2.945.865.431.093	10%	0,106	1,122
		TW 2	46	3.014.078.817.400	45%	0,106	3,386
		TW 3	46	3.009.989.978.015	62%	0,103	4,104
		TW 4	46	3.165.018.057.203	63%	0,081	2,693
MULTI		TW 1	40	302.402.815.910	-22%	0,454	9,839
		TW 2	40	308.147.393.666	-17%	0,404	0,929
		TW 3	40	316.905.748.093	-12%	0,369	0,953

SAMPEL	TAHUN	PERIODE	USIA	UKURAN	SALES GROWTH	RETURN ON SALES	MANAJEMEN LABA		
	2020	TW 4	40	324.916.202.729	-7%	0,355	0,913		
		TW 1	41	328.210.772.181	27%	0,286	0,766		
		TW 2	41	328.379.388.440	7%	0,159	0,401		
		TW 3	41	336.601.532.910	12%	0,141	0,403		
		TW 4	41	337.792.393.010	17%	0,081	0,225		
	2021	TW 1	42	339.036.639.300	-10%	0,305	0,894		
		TW 2	42	344.379.556.391	37%	0,196	1,627		
		TW 3	42	299.464.042.987	26%	0,187	1,642		
		TW 4	42	310.880.071.852	17%	0,212	3,477		
		ALOY		TW 1	38	1.632.499.263.805	-8%	0,002	0,019
				TW 2	38	1.720.351.587.499	-16%	0,027	0,722
				TW 3	38	1.673.570.224.051	-34%	0,006	0,133
TW 4	38			1.657.127.269.798	-41%	-0,158	-6,862		
2020	TW 1		39	1.723.948.486.876	-40%	-0,122	-131,443		
	TW 2		39	1.650.251.826.411	-54%	0,174	2,768		
	TW 3		39	1.687.161.708.985	-31%	-0,025	-4,236		
	TW 4		39	1.668.922.580.521	-12%	0,002	0,113		
2021	TW 1		40	1.682.318.994.731	-23%	-0,727	4,436		
	TW 2		40	1.700.762.404.379	46%	0,008	0,404		
	TW 3		40	1.651.882.804.458	6%	0,013	-0,283		
	TW 4		40	1.637.794.655.748	-13%	0,002	0,143		
SMSM		TW 1	46	2.972.855.000.000	0%	0,201	1,001		
		TW 2	46	2.798.580.000.000	-3%	0,175	1,019		
		TW 3	46	2.978.299.000.000	-4%	0,242	0,953		
		TW 4	46	3.106.981.000.000	901%	0,209	1,008		
	2020	TW 1	47	3.499.849.000.000	-10%	0,222	0,969		
		TW 2	47	3.366.507.000.000	-25%	0,175	0,763		
		TW 3	47	3.238.316.000.000	-17%	0,239	0,857		
		TW 4	47	3.375.526.000.000	-18%	0,212	0,844		
	2021	TW 1	48	3.760.247.000.000	21%	0,234	1,356		
		TW 2	48	3.972.001.000.000	35%	0,223	1,555		
		TW 3	48	3.856.932.000.000	31%	0,224	1,388		
		TW 4	48	3.868.862.000.000	29%	0,222	1,351		
BRAM		TW 1	40	309.306.338	7%	0,137	1,079		
		TW 2	40	295.579.710	1%	0,114	1,033		
		TW 3	40	285.948.171	-3%	0,088	0,823		
		TW 4	40	279.484.828	-7%	0,084	0,753		
	2020	TW 1	41	276.664.672	-28%	-0,007	0,069		
		TW 2	41	266.412.019	-41%	-0,004	0,012		
		TW 3	41	260.403.972	-39%	-0,012	-0,088		
		TW 4	41	263.740.526	-31%	-0,025	-0,277		
	2021	TW 1	42	274.867.732	29%	0,101	10,089		
		TW 2	42	269.552.912	62%	0,122	90,151		

SAMPEL	TAHUN	PERIODE	USIA	UKURAN	SALES GROWTH	RETURN ON SALES	MANAJEMEN LABA
		TW 3	42	278.453.845	64%	0,138	-19,537
		TW 4	42	289.992.314	54%	0,138	-6,535



Lampiran 2. Tabulasi Olah Data SPSS

NO	Y (<i>Earnings Management</i>)	X ₁ (Usia Perusahaan)	X ₂ (Ukuran Perusahaan)	X ₃ (<i>Sales Growth</i>)	X ₄ (<i>Return on Sales</i>)
1	0,587	12	30,45	-0,03	0,039
2	-1,247	12	30,36	-0,25	-0,049
3	-0,51	12	30,38	-0,26	-0,024
4	-0,046	12	30,35	-0,23	0,01
5	0,4	57	27,87	0,13	0,052
6	-0,522	57	27,77	0,07	-0,025
7	-0,439	57	27,79	0,04	-0,038
8	-1,114	57	27,74	0,02	-0,081
9	1,906	45	28,69	-0,08	0,104
10	1,129	45	28,68	0,43	0,042
11	0,874	45	28,65	0,46	0,044
12	0,579	45	28,67	0,5	0,046
13	0,766	41	26,52	-0,08	0,286
14	0,401	41	26,52	-0,21	0,159
15	0,403	41	26,54	-0,26	0,141
16	0,225	41	26,55	-0,22	0,081
17	-131,443	39	28,18	-0,22	-0,122
18	2,768	39	28,13	-0,17	0,174
19	-4,236	39	28,15	-0,12	-0,025
20	0,113	39	28,14	-0,07	0,002
21	0,969	47	28,88	-0,1	0,222
22	0,763	47	28,84	0,37	0,175
23	0,857	47	28,81	0,26	0,239
24	0,844	47	28,85	0,17	0,212
25	0,069	41	19,44	-0,4	-0,007
26	0,012	41	19,4	-0,54	-0,004
27	-0,088	41	19,38	-0,31	-0,012
28	-0,277	41	19,39	-0,12	-0,025
29	1,545	13	30,4	-0,06	0,06
30	-0,811	13	30,41	0,26	0,049
31	-1,588	13	30,44	0,28	0,005
32	-16,769	13	30,46	0,28	0,05
33	1,835	58	27,77	-0,08	0,097
34	-2,097	58	27,79	-0,37	0,058
35	-1,999	58	27,87	-0,37	0,07
36	-1,442	58	27,94	-0,35	0,089
37	1,122	46	28,71	0	0,106
38	3,386	46	28,73	-0,09	0,106
39	4,104	46	28,73	-0,1	0,103
40	2,693	46	28,78	-0,13	0,081

NO	Y (<i>Earnings Management</i>)	X ₁ (<i>Usia Perusahaan</i>)	X ₂ (<i>Ukuran Perusahaan</i>)	X ₃ (<i>Sales Growth</i>)	X ₄ (<i>Return on Sales</i>)
41	0,894	42	26,55	0,1	0,305
42	1,627	42	26,57	0,45	0,196
43	1,642	42	26,43	0,62	0,187
44	3,477	42	26,46	0,63	0,212
45	4,436	40	28,15	0,27	-0,727
46	0,404	40	28,16	0,07	0,008
47	-0,283	40	28,13	0,12	0,013
48	0,143	40	28,12	0,17	0,002
49	1,356	48	28,96	-0,08	0,234
50	1,555	48	29,01	-0,16	0,223
51	1,388	48	28,98	-0,34	0,224
52	1,351	48	28,98	-0,41	0,222
53	10,089	42	19,43	-0,23	0,101
54	90,151	42	19,41	0,46	0,122
55	-19,537	42	19,44	0,06	0,138
56	-6,535	42	19,49	-0,13	0,138



Lampiran 3. Hasil Uji Olah Data SPSS

Uji Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
X1	56	12.00	58.00	40.7857	12.94002
X2	56	19.38	30.46	27.1325	3.36172
X3	56	-.54	.63	-.0062	.27988
X4	56	-.73	.31	.0730	.14630
Y	56	-131.44	90.15	-.7879	21.87534
Valid N (listwise)	56				

Analisis Linear Berganda

Uji Determinasi R dan Autokorelasi

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	.762 ^a	.581	.548	1.20992	.581	17.681	4	51	.000	1.042

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

Uji T dan Multikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
(Constant)	4.438	1.272		3.490	.001					
1 X1	.036	.017	.227	2.124	.039	.522	.285	.192	.718	1.393
X2	.113	.053	.232	2.144	.037	.564	.288	.194	.704	1.421
X3	4.362	1.091	.410	3.997	.000	.536	.488	.362	.780	1.282
X4	4.127	1.636	.268	2.523	.015	.417	.333	.229	.728	1.374

a. Dependent Variable: Y

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	103.531	4	25.883	17.681	.000 ^b
	Residual	74.659	51	1.464		
	Total	178.190	55			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		56
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.55446647
	Absolute	.101
Most Extreme Differences	Positive	.101
	Negative	-.055
Kolmogorov-Smirnov Z		.756
Asymp. Sig. (2-tailed)		.618

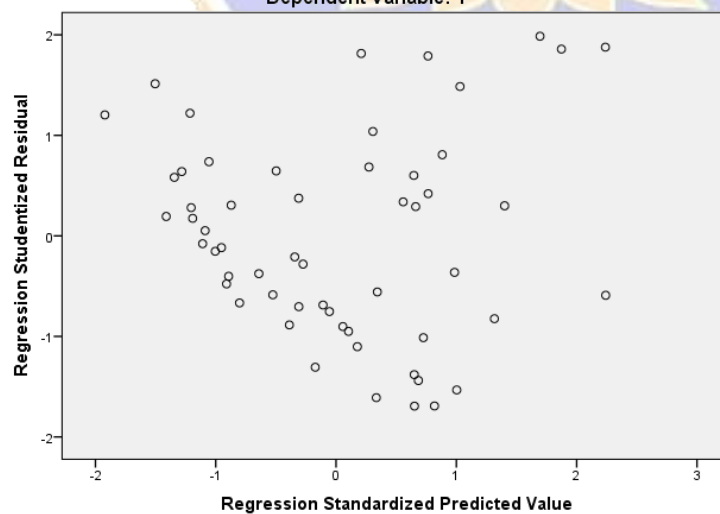
a. Test distribution is Normal.

b. Calculated from data.

Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Y



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.255	.320		.795	.430
1 X1	.003	.004	.128	.791	.433
X2	.001	.013	.010	.061	.952
X3	.199	.275	.113	.723	.473
X4	-.145	.412	-.057	-.351	.727

a. Dependent Variable: abs_res

