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1. Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ML	97	-2.98	1.92	-.1661	.45142
GCG	97	34790000	800000000000	11716573513	81167938702
KLK	97	0.00	13959.48	181.1428	1420.23133
Valid N (listwise)	97				

2. Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.080 ^a	0.006	-0.015	1430.677	2.024

3. Uji Heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	224.070	156.147		1.435	0.155
	MANAJEMEN LABA	249.746	323.552	0.079	0.772	0.442
	GCG	0.000	0.000	-0.007	-0.068	0.946

a. Dependent Variable : KLK

4. Uji Multikolinieritas

Model	T	Sig.	Collinearity Statistics	
			Tolerance	VIF
1 (Constant)	1.435	0.155		
1 MANAJEMEN LABA	0.772	0.442	0.999	1.001
GCG	-0.068	0.946	0.999	1.001

5. Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	224.070	156.147		1.435	0.155
1 MANAJEMEN LABA	249.746	323.552	0.079	0.772	0.442
GCG	0.000	0.000	-0.007	-0.068	0.946

a. Dependent Variable: KLK

6. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,234,766	2	617,383	0.302	.740 ^b
	Residual	192,402,737	94	2,046,838		
	Total	193,637,504	96			

7. Koefisien determinasi(r^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.080 ^a	0.006	-0.015	1430.677	2.024

TABULASI DATA

NO	PT		X1	X2	Y
01	AGAR/19		0,02462	75.000.000	9,26
02	AMAN/20	-	0,03730	3.743.525.665	21,40
03	ARKA/19	-	0,39057	1.500.000.000	2,39
04	ASPI/20		0,04779	35.000.000.000	7,95
05	ATAP/20	-	0,20930	974.960.000	7,00
06	AYLS/20	-	0,32876	853.423.200	0,24
07	BAPI/19	-	1,19458	1.663.542.650	17,98
08	BBSI/20	-	0,47655	2.035.787.534	0,79
09	BBSS/20	-	1,42716	3.500.000.000	4,45
10	BEEF/19	-	0,12675	1.282.729.671	13,69
11	BESS/20	-	0,09293	2.695.949.180	542,36
12	BHAT/20		0,03141	3.000.000.000	8,81
13	BLUE/19		0,04761	207.500.000	6,42
14	BOLA/19	-	0,03234	3.799.262.820	7,16
15	CARE/20	-	0,16135	23.249.999.999	3,96
16	CASH/20	-	0,20810	661.051.901	35,05
17	CCSI/19	-	0,09789	1.500.000.000	6,23
18	CBMF/20	-	0,15979	800.000.000	3,71
19	CLAY/19	-	0,12045	2.050.000.000	27,68
20	COCO/19	-	0,09152	279.295.269	0,00
21	CPRI/19	-	0,23780	1.750.000.000	6,29
22	CSRA/20	-	0,15137	1.640.000.000	146,41
23	DADA/20		0,01056	5.030.000.000	4,63
24	DMMX/19		0,00849	5.265.992.300	29,87
25	DMND/20	-	0,08944	4.957.734.919	5,56
26	EAST/19	-	0,17782	1.207.529.740	20,25
27	EMPT/20		0,62858	3.033.960.000	7,45
28	ESIP/19	-	0,06503	450.000.000	8,28
29	ESTA/20	-	0,14788	430.000.000	30,16
30	FITT/19	-	0,10290	380.000.000	111,30
31	FOOD/19	-	0,05453	500.000.000	4,91
32	FUJI/19	-	0,87889	1.181.751.600	0,38
33	GGRP/19	-	0,11640	9.255.190.200	77,22
34	GLVA/19	-	2,98376	1.055.435.000	22,56
35	HDIT/19		1,91570	1.143.510.000	1.199,63
36	HOMI/20		0,04440	12.795.001.132	12,61
37	HRME/19	-	0,12014	5.047.236.600	31,60
38	IFII/19	-	0,13221	7.715.800.000	16,44
39	IFSH/19	-	0,09087	1.700.010.000	8,30
40	IKAN/20	-	0,39703	280.000.000	5,68
41	INDO/20	-	0,41799	3.985.000.000	0,01
42	INOV/19	-	0,12691	1.403.421.900	10,61
43	IPTV/19	-	0,24334	52.559.773.382	9,01
44	IRRA/19		0,23954	1.300.000.000	7,41
45	JAST/19	-	0,02032	465.020.830	24,35
46	JAYA/19	-	0,33492	233.967.600	13,77
47	KBAG/20	-	0,00099	4.345.766.700	13.959,48

48	KEEN/19	-	0,00427	2.503.370.000	10,39
49	KEJU/19	-	0,14676	1.337.979.600	8,12
50	KJEN/19	-	0,26806	327.250.000	63,27
51	KMDS/20	-	0,03374	640.000.000	0,03
52	KOTA/19	-	0,02326	5.569.964.873	0,44
53	MTPS/19	-	0,06249	2.171.281.000	3,36
54	NATO/19	-	0,18036	3.577.422.741	31,66
55	NZIA/19	-	0,00082	1.736.000.000	1,10
56	OPMS/19	-	0,43499	600.000.000	48,86
57	PAMG/19		0,00332	2.132.397.200	7,10
58	PGUN/20	-	0,00775	6.147.540.000	24,01
59	PLAN/20	-	0,25359	625.000.000	18,94
60	PMJS/19	-	0,03932	12.723.886.000	20,27
61	PMMP/20		0,01078	2.380.000.000	7,73
62	PNGO/20	-	0,05778	590.250.000	52,64
63	POLI/19	-	0,09743	1.607.421.100	5,07
64	POLU/19		0,06457	34.790.000	4,86
65	POSA/19	-	0,01155	6.686.486.000	9,12
66	PPGL/20	-	0,07778	630.459.600	5,60
67	PSGO/19	-	0,03817	16.000.000.000	47,20
68	PTDU/20	-	0,35156	1.150.000.000	2,51
69	PTPW/20	-	0,05225	386.050.000	1,35
70	PURA/20	-	0,12709	2.961.507.000	4,80
71	PURE/19	-	0,00849	703.583.957	3,60
72	PURI/20	-	0,28693	800.000.000.000	48,43
73	REAL/19	-	0,15534	3.099.480.000	29,63
74	ROCK/20	-	0,07862	1.148.148.098	6,88
75	RONY/20	-	1,00424	1.000.000.000	0,63
76	SAMF/20	-	0,07042	4.350.000.000	2,64
77	SBAT/20	-	0,09198	1.138.911.900	5,01
78	SCPI/20		0,02198	1.874.999.996	36,36
79	SFAN/19	-	0,00296	1.052.874.430	0,85
80	SGER/20		0,16240	1.164.000.000	12,10
81	SINI/19	-	0,04822	275.000.000	67,00
82	SLIS/19		0,16155	1.500.000.000	7,80
83	SMKL/19	-	0,09602	2.857.475.000	0,27
84	SOFA/20	-	0,52288	1.564.674.000	0,01
85	SOHO/20	-	0,15657	1.262.131.165	42,58
86	TAMA/20	-	0,08723	1.600.000.200	1,78
87	TDPM/19	-	0,09041	910.085.818	0,49
88	TECH/20	-	0,13713	1.005.000.000	4,52
89	TFAS/19	-	0,17598	1.391.894.900	18,55
90	TOYS/20	-	1,01256	1.010.000.000	2,56
91	WOWS/19	-	0,54852	3.280.000.000	6,81
92	TRIN/20	-	0,14299	690.319.600	0,05
93	TRJA/20	-	0,18793	737.604.000	8,34
94	UANG/20	-	0,08925	3.338.517.900	1,20
95	UCID/20	-	0,19606	5.700.015.500	
96	VICI/20		0,04129	1.624.009.400	381,25
97	WIFI/20	-	0,07482	1.725.720.000	1,98

Tabel Durbin-Watson (DW), $\alpha = 5\%$

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896
121	1.6867	1.7200	1.6699	1.7370	1.6529	1.7544	1.6357	1.7721	1.6184	1.7901
122	1.6880	1.7210	1.6714	1.7379	1.6545	1.7552	1.6375	1.7727	1.6203	1.7905
123	1.6893	1.7221	1.6728	1.7388	1.6561	1.7559	1.6392	1.7733	1.6222	1.7910
124	1.6906	1.7231	1.6743	1.7397	1.6577	1.7567	1.6409	1.7739	1.6240	1.7914

DISTRIBUTION TABEL NILAI $F_{\alpha,df}$
DEGREES OF FREEDOM FOR NOMINATOR

	1	2	3	4	5	6	7	8	9	10	12	15	20	24	30	40	60	120	∞		
1	161	200	216	225	230	234	237	239	241	242	244	245	246	247	248	249	250	251	252	253	254
2	18.5	19.0	19.2	19.2	19.3	19.3	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.4	19.5	19.5	19.5	19.5	19.5	19.5	19.5
3	10.1	9.56	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.74	8.70	8.66	8.64	8.62	8.59	8.57	8.55	8.53	8.52	8.51
4	7.71	6.94	6.59	6.39	6.26	6.18	6.13	6.09	6.04	6.03	5.96	5.91	5.86	5.83	5.77	5.75	5.72	5.69	5.66	5.63	5.61
5	6.61	5.79	5.41	5.19	5.05	4.96	4.91	4.87	4.82	4.77	4.74	4.68	4.62	4.56	4.53	4.50	4.46	4.43	4.40	4.37	4.35
6	5.99	5.14	4.76	4.53	4.39	4.28	4.23	4.19	4.15	4.10	4.06	4.00	3.94	3.87	3.84	3.81	3.77	3.74	3.70	3.67	3.65
7	5.59	4.74	4.35	4.12	3.97	3.87	3.82	3.78	3.73	3.68	3.64	3.57	3.51	3.44	3.41	3.38	3.34	3.30	3.27	3.23	3.21
8	5.32	4.46	4.07	3.84	3.69	3.58	3.53	3.49	3.44	3.39	3.35	3.28	3.22	3.15	3.12	3.08	3.04	3.01	2.97	2.93	2.91
9	5.12	4.26	3.86	3.63	3.48	3.37	3.32	3.28	3.23	3.18	3.14	3.07	3.01	2.94	2.90	2.86	2.83	2.79	2.75	2.71	2.69
10	4.96	4.10	3.71	3.48	3.33	3.22	3.17	3.13	3.07	3.02	2.98	2.91	2.85	2.77	2.74	2.70	2.66	2.62	2.58	2.54	2.52
11	4.84	3.98	3.59	3.36	3.21	3.10	3.05	2.99	2.94	2.89	2.85	2.79	2.72	2.65	2.61	2.57	2.53	2.49	2.45	2.41	2.39
12	4.75	3.89	3.49	3.26	3.11	3.00	2.95	2.89	2.84	2.79	2.75	2.69	2.62	2.54	2.51	2.47	2.43	2.39	2.34	2.30	2.28
13	4.67	3.81	3.41	3.18	3.03	2.92	2.87	2.81	2.76	2.71	2.67	2.60	2.53	2.45	2.42	2.38	2.34	2.30	2.25	2.21	2.19
14	4.60	3.74	3.34	3.11	2.96	2.85	2.80	2.74	2.69	2.64	2.60	2.53	2.46	2.38	2.35	2.31	2.27	2.22	2.18	2.13	2.11
15	4.54	3.68	3.28	3.05	2.90	2.79	2.74	2.68	2.63	2.58	2.54	2.48	2.40	2.33	2.29	2.25	2.20	2.16	2.11	2.07	2.05
16	4.49	3.63	3.23	3.00	2.85	2.74	2.69	2.63	2.58	2.53	2.49	2.42	2.35	2.28	2.24	2.19	2.15	2.11	2.06	2.01	1.99
17	4.45	3.59	3.20	2.97	2.82	2.71	2.66	2.60	2.55	2.50	2.46	2.39	2.32	2.25	2.21	2.16	2.12	2.07	2.02	1.97	1.95
18	4.41	3.55	3.16	2.93	2.78	2.67	2.62	2.56	2.51	2.46	2.41	2.34	2.27	2.19	2.15	2.11	2.06	2.02	1.97	1.92	1.90
19	4.38	3.52	3.13	2.90	2.75	2.64	2.59	2.53	2.48	2.43	2.38	2.31	2.24	2.16	2.12	2.07	2.03	1.98	1.93	1.88	1.86
20	4.35	3.49	3.10	2.87	2.72	2.61	2.56	2.50	2.45	2.40	2.35	2.28	2.20	2.13	2.09	2.04	1.99	1.94	1.89	1.84	1.82
21	4.32	3.47	3.07	2.84	2.69	2.58	2.53	2.47	2.42	2.37	2.32	2.25	2.17	2.10	2.06	2.01	1.96	1.91	1.86	1.81	1.79
22	4.30	3.44	3.05	2.82	2.67	2.56	2.51	2.45	2.40	2.35	2.30	2.23	2.15	2.07	2.03	1.98	1.94	1.89	1.84	1.79	1.77
23	4.28	3.42	3.03	2.80	2.65	2.54	2.49	2.43	2.38	2.33	2.27	2.20	2.12	2.05	2.01	1.96	1.91	1.86	1.81	1.76	1.74
24	4.26	3.40	3.01	2.78	2.63	2.52	2.47	2.41	2.36	2.31	2.25	2.18	2.10	2.03	1.98	1.94	1.89	1.84	1.79	1.74	1.72
25	4.24	3.39	2.99	2.76	2.61	2.50	2.45	2.39	2.34	2.29	2.23	2.16	2.08	2.01	1.96	1.92	1.87	1.82	1.77	1.72	1.70
30	4.17	3.32	2.92	2.69	2.54	2.43	2.38	2.32	2.27	2.21	2.15	2.08	2.00	1.93	1.89	1.84	1.79	1.74	1.69	1.64	1.62
40	4.08	3.23	2.84	2.61	2.46	2.35	2.30	2.24	2.19	2.13	2.06	1.99	1.92	1.85	1.81	1.76	1.71	1.66	1.61	1.56	1.54
50	4.03	3.18	2.79	2.56	2.41	2.30	2.25	2.19	2.14	2.08	2.01	1.94	1.87	1.80	1.76	1.71	1.66	1.61	1.56	1.51	1.49
60	4.00	3.15	2.76	2.53	2.38	2.27	2.22	2.16	2.11	2.05	1.98	1.91	1.84	1.77	1.73	1.68	1.63	1.58	1.53	1.48	1.46
100	3.94	3.09	2.70	2.47	2.32	2.21	2.16	2.10	2.04	1.97	1.90	1.83	1.76	1.69	1.65	1.60	1.55	1.50	1.45	1.40	1.38
120	3.92	3.07	2.68	2.45	2.30	2.19	2.14	2.08	2.03	1.97	1.90	1.83	1.76	1.69	1.65	1.60	1.55	1.50	1.45	1.40	1.38
∞	3.84	3.00	2.60	2.37	2.22	2.11	2.06	2.00	1.94	1.87	1.80	1.73	1.66	1.59	1.55	1.50	1.45	1.40	1.35	1.30	1.28

Degrees of freedom for Denominator



MAJELIS PENDIDIKAN TINGGI, PENELITIAN DAN PENGEMBANGAN
UNIVERSITAS MUHAMMADIYAH PALOPO
LEMBAGA PENELITIAN DAN PENGABDIAN KEPADA
MASYARAKAT (LPPM)

Lt. 2 Gedung MCC Universitas Muhammadiyah Palopo
Jl. Jend. Sudirman Km. 03 Binturu, Kota Palopo (91959) – Telp/Fax: (0471) 327429

Nomor : 599/III.3.AU/LPPM/F/2021 Palopo, 28 September 2021
Lampiran : -
Perihal : Izin Penelitian

Kepada Yth,
Pimpinan Bursa Efek Indonesia
Di _____
Tempat

Assalamu'alaikum Wr. Wb.

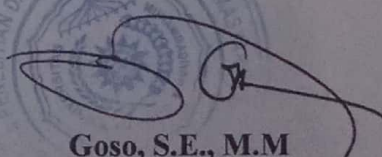
Dengan hormat, disampaikan bahwa mahasiswa tingkat akhir yang akan menyelesaikan studi Strata Satu (S.1) pada Universitas Muhammadiyah Palopo diwajibkan menyusun karya ilmiah (Skripsi) sebagai salah satu syarat penyelesaian studi. Oleh karena itu, mahasiswa yang bersangkutan akan melakukan penelitian untuk memperoleh data yang valid guna mendukung dan terlaksananya penyusunan Skripsi. Sehubungan dengan maksud tersebut, mohon kiranya diberikan izin meneliti, kepada:

Nama : Anni Sri Eka Yanti
Stambuk/NIRM : 201830110
Jenis Kelamin : Perempuan
Jurusan/Program Studi : Akuntansi
Fakultas : FEB
Alamat : Padang Sappa
No. Hp. : 085345811791

Mohon kiranya Bapak/Ibu berkenan memberikan izin penelitian untuk penulisan Skripsi dengan judul **“Penaruh Manajemen Laba Dan Good Corporate Governance Terhadap Kecurangan Laporan Keuangan”**.

Demikian permohonan dari kami, atas kerjasama yang baik diucapkan terima kasih.

Wassalamu'Alaikum Wr. Wb.


Ka.LPPM,
Goso, S.E., M.M
NIP. 09105912067610710

Tembusan:
- Dekan Bersangkutan
- Peringgal