

## LAMPIRAN 1

### Data Input Yang Diolah Tahun 2014-2018

NO	KODE	TAHUN	X1	X2	Y
1	ALTO	2014	3	1	139.833
2	ALTO	2015	3	1	183.033
3	ALTO	2016	3	1	213.033
4	ALTO	2017	3	1	241.033
5	ALTO	2018	3	1	278.033
6	CAMP	2014	3	1	1.326
7	CAMP	2015	3	1	1.326
8	CAMP	2016	3	1	-3.126
9	CAMP	2017	3	1	-4.766
10	CAMP	2018	3	1	4.673
11	CEKA	2014	3	1	2.966
12	CEKA	2015	3	1	4.846
13	CEKA	2016	3	1	119.397
14	CEKA	2017	3	1	946.060
15	CEKA	2018	3	0	916.394
16	AISA	2014	3	1	1.858
17	AISA	2015	3	1	969.020
18	AISA	2016	3	1	294.769
19	AISA	2017	3	1	471.145
20	AISA	2018	3	1	605.798
21	FOOD	2014	3	0	499.769
22	FOOD	2015	3	0	107.262
23	FOOD	2016	3	1	190.889
24	FOOD	2017	3	1	195.354
25	FOOD	2018	3	1	-9.789
26	GOOD	2014	4	1	2.825
27	GOOD	2015	4	1	233.810
28	GOOD	2016	3	1	619.652
29	GOOD	2017	3	1	2.451
30	GOOD	2018	3	1	2.077
31	HOKI	2014	3	1	102.181
32	HOKI	2015	3	1	203.564
33	HOKI	2016	3	1	413.546
34	HOKI	2017	3	1	116.535

35	HOKI	2018	3	0	472.675
36	ICBP	2014	3	1	408.189
37	ICBP	2015	3	1	239.357
38	ICBP	2016	4	1	707.732
39	ICBP	2017	4	1	-525.351
40	ICBP	2018	4	1	-68.040
41	INDF	2014	4	1	239.036
42	INDF	2015	3	0	320.700
43	INDF	2016	3	1	147.297
44	INDF	2017	3	1	372.826
45	INDF	2018	3	1	-384.740
46	KEJU	2014	3	1	437.537
47	KEJU	2015	3	1	913.443
48	KEJU	2016	3	1	191.846
49	KEJU	2017	3	1	119.531
50	KEJU	2018	3	1	145.433
51	MLBI	2014	3	1	239.330
52	MLBI	2015	3	1	904.629
53	MLBI	2016	3	1	104.383
54	MLBI	2017	3	1	109.901
55	MLBI	2018	3	1	119.401
56	MYOR	2014	3	1	4.317
57	MYOR	2015	3	1	4.616
58	MYOR	2016	3	1	4.290
59	MYOR	2017	3	1	-5.709
60	MYOR	2018	3	1	-7.352
61	PANI	2014	3	1	200.001
62	PANI	2015	3	1	242.710
63	PANI	2016	3	1	317.510
64	PANI	2017	3	1	-724.891
65	PANI	2018	3	1	-171.878
66	PCAR	2014	3	1	683.533
67	PCAR	2015	3	1	653.533
68	PCAR	2016	3	1	713.533
69	PCAR	2017	3	1	-656.064
70	PCAR	2018	3	1	-159.826
71	PSDN	2014	3	1	417.505
72	PSDN	2015	3	1	397.505
73	PSDN	2016	3	0	257.505

74	PSDN	2017	3	1	-177.974
75	PSDN	2018	3	1	-972.164
76	PSGO	2014	3	1	223.852
77	PSGO	2015	3	1	363.852
78	PSGO	2016	3	1	838.525
79	PSGO	2017	4	1	438.525
80	PSGO	2018	4	1	638.525
81	ROTI	2014	3	1	136.944
82	ROTI	2015	3	1	1.076
83	ROTI	2016	3	1	1.162
84	ROTI	2017	3	1	-1.849
85	ROTI	2018	3	1	-1.167
86	SKLT	2014	3	1	158.121
87	SKLT	2015	3	1	581.218
88	SKLT	2016	3	1	408.121
89	SKLT	2017	3	1	688.121
90	SKLT	2018	4	1	708.121
91	STTP	2014	3	1	920.692
92	STTP	2015	3	1	1.620
93	STTP	2016	3	1	1.510
94	STTP	2017	3	1	1.460
95	STTP	2018	3	1	1.909
96	ULTJ	2014	3	1	1.818
97	ULTJ	2015	3	1	481.800
98	ULTJ	2016	3	1	859.800
99	ULTJ	2017	3	1	-140.199
100	ULTJ	2018	3	1	-742.702

Keterangan:

X1 = Komite Audit

X2 = *Risk Management Committee*

Y = Manajemen Laba

## LAMPIRAN 2

### Hasil Uji Statistik Deskriptif

	X1	X2	Y
Mean	3.090000	0.940000	208.7345
Median	3.000000	1.000000	170.5770
Maximum	4.000000	1.000000	969.0200
Minimum	3.000000	0.000000	-972.1640
Std. Dev.	0.287623	0.238683	367.2059
Skewness	2.865312	-3.705468	-0.240176
Kurtosis	9.210012	14.73050	3.962795
Jarque-Bera Probability	297.5179 0.000000	802.1939 0.000000	4.823800 0.089845
Sum	309.0000	94.00000	20873.45
Sum Sq. Dev.	8.190000	5.640000	13349181
Observations	100	100	100

Sumber: Hasil Output Eviews 9

### LAMPIRAN 3

#### Pengujian Estimasi Model Regresi

##### 1. Uji *Chow*

Redundant Fixed Effects Tests

Equation: Untitled

Test cross-section fixed effects

Effects Test	Statistic	d.f.	Prob.
Cross-section F	1.181703	(19,78)	0.2947
Cross-section Chi-square	25.297480	19	0.1510

Sumber: Hasil Output Eviews 9

##### 2. Uji *Hausman*

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	1.306204	2	0.5204

Sumber: Hasil Output Eviews 9

##### 3. Uji *Lagrange Multiplier*

Lagrange Multiplier Tests for Random Effects

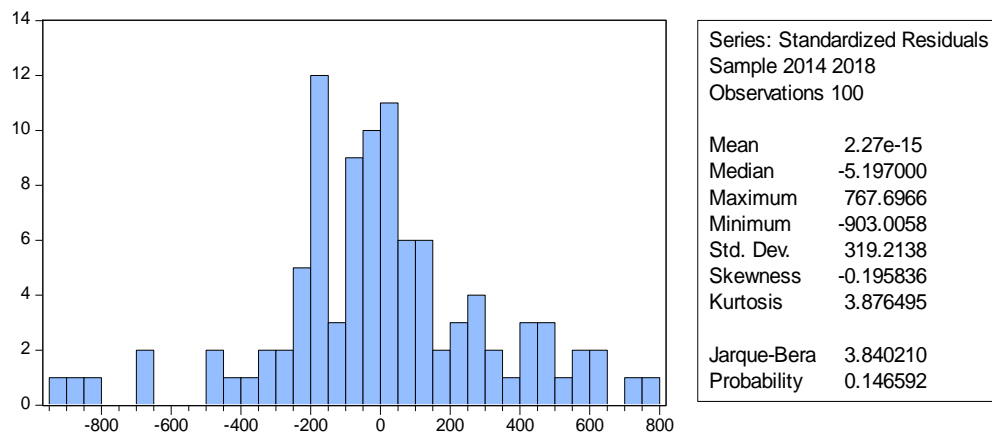
Null hypotheses: No effects

Alternative hypotheses: Two-sided (Breusch-Pagan) and one-sided

(all others) alternatives

	Test Hypothesis		
	Cross-section	Time	Both
Breusch-Pagan	0.111522 (0.7384)	3.336003 (0.0678)	3.447524 (0.0633)

Sumber: Hasil Output Eviews 9

**LAMPIRAN 4****Uji Normalitas**

Sumber: Hasil Output Eviews 9

**LAMPIRAN 5****Uji Multikolinearitas**

	X1	X2
X1	1.000000	0.069453
X2	0.069453	1.000000

Sumber: Hasil Output Eviews 9

## LAMPIRAN 6

### Uji Heteroskedastisitas

Heteroskedasticity Test: White

F-statistic	2.272602	Prob. F(3,51)	0.8450
Obs*R-squared	4.850006	Prob. Chi-Square(3)	0.8375
Scaled explained SS	7.720603	Prob. Chi-Square(3)	0.8683

Test Equation:

Dependent Variable: RESID<sup>2</sup>

Method: Panel Least Squares

Date: 08/26/20 Time: 12:10

Sample: 2014 2018

Included observations: 100

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.060667	0.021428	2.831179	0.5059
X1 <sup>2</sup>	0.001294	0.001447	0.894448	0.3738
X2 <sup>2</sup>	-7.152594	0.005974	-0.434151	0.6653
R-squared	0.010119	Mean dependent var		0.047727
Adjusted R-squared	0.327001	S.D. dependent var		0.065645
S.E. of regression	525.0066	Akaike info criterion		-2.536020
Sum squared resid	354.0490	Schwarz criterion		-2.420267
Log likelihood	-110.5129	Hannan-Quinn criter.		-2.489489
F-statistic	2.072602	Durbin-Watson stat		1.750939
Prob(F-statistic)	0.844987			

Sumber: Hasil Output Eviews 9



## LAMPIRAN 7

### Uji Autokorelasi

Dependent Variable: Y  
 Method: Panel Least Squares  
 Date: 08/26/20 Time: 12:20  
 Sample: 2014 2018  
 Included observations: 100

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	514.2871	508.5496	1.011282	0.3150
X1	2.276208	157.8448	2.014421	0.0385
X2	-3.175736	171.5954	-1.850712	0.0680
R-squared	0.244310	Mean dependent var		208.7345
Adjusted R-squared	0.498085	S.D. dependent var		367.2059
S.E. of regression	359.6267	Akaike info criterion		14.79955
Sum squared resid	10087847	Schwarz criterion		15.37269
Log likelihood	-717.9774	Hannan-Quinn criter.		15.03151
F-statistic	1.200804	Durbin-Watson stat		1.905905
Prob(F-statistic)	0.274536			

Sumber: Hasil Output Eviews 9

## LAMPIRAN 8

## t tabel

Titik Persentase Distribusi t (df = 81 –120)

df \ Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66388	1.98969	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.98932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.98896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.98861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66298	1.98827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.98793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.98761	2.36998	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.98729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.98698	2.36898	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.98667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.98638	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.98609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.98580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.98552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.98525	2.36624	2.62858	3.17825
96	0.67705	1.29043	1.66088	1.98498	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.98472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.98447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.98422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.98397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66008	1.98373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.98350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65978	1.98326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.98304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.98282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.98260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.98238	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.98217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.98197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.98177	2.36073	2.62126	3.16598
111	0.67671	1.28922	1.65870	1.98157	2.36041	2.62085	3.16528
112	0.67669	1.28916	1.65857	1.98137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.98118	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.98099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.98081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.98063	2.35892	2.61888	3.16198
117	0.67659	1.28883	1.65798	1.98045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.98027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.98010	2.35809	2.61778	3.16013
120	0.67654	1.28865	1.65765	1.97993	2.35782	2.61742	3.15954

## **BIODATA PENULIS**

### **A. Data Pribadi**

1. Nama Lengkap : Jumriani
2. Tempat Tanggal Lahir : Mawa, 17 Juli 1998
3. Jenis Kelamin : Perempuan
4. Alamat : Jl. Opu Tohalide
5. Pekerjaan : Mahasiswa
6. E-mail : jumrianiharun@gmail.com
7. Kontak Pribadi : 085343866185

### **B. Riwayat Pendidikan**

1. SDN 273 Kaluku Lajuk (2004-2010)
2. SMPN 6 Palopo (2010-2013)
3. SMKN 1 Palopo (2013-2016)
4. Universitas Muhammadiyah Palopo (2016-2020)

### **C. Pengalaman Organisasi**

1. HMPS (Himpunan Mahasiswa Program Studi) Akuntansi Universitas Muhammadiyah Palopo