

LAMPIRAN

Lampiran 1

Analisis Descriptive

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|---------------------------|-----|---------|---------|--------|----------------|
| <i>Free cash flow</i> | 155 | -.295 | .245 | .01044 | .092013 |
| <i>Leverage</i> | 155 | .039 | 6.173 | .99361 | 1.072868 |
| Kepemilikan Manajerial | 155 | .000 | .483 | .06812 | .103459 |
| Kepemilikan Institusional | 155 | .050 | .980 | .66015 | .187888 |
| Manajemen Laba | 155 | -.233 | .710 | .13032 | .173564 |
| Valid N (listwise) | 155 | | | | |

Asumsi Klasik

Lampiran 2

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 155 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .14496890 |
| | Absolute | .088 |
| Most Extreme Differences | Positive | .088 |
| | Negative | -.051 |
| Kolmogorov-Smirnov Z | | 1.095 |
| Asymp. Sig. (2-tailed) | | .182 |

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 3

Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| (Constant) | .123 | .008 | | 15.605 | .000 |
| <i>Free cash flow</i> | -.023 | .097 | -.024 | -.242 | .809 |
| <i>Leverage</i> | .018 | .013 | .174 | 1.370 | .173 |
| 1 FCF*KM | .026 | .017 | .147 | 1.541 | .125 |
| FCF*KI | -.247 | .132 | -.180 | -1.867 | .064 |
| LEV*KM | .000 | .002 | -.014 | -.116 | .908 |
| LEV*KI | -.005 | .010 | -.046 | -.518 | .605 |

a. Dependent Variable: ABS_RES

Lampiran 4

Uji Multikolinearitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | | |
|-------|-----------------------------|------------|---------------------------|------|--------|-------------------------|------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF | |
| 1 | (Constant) | .138 | .013 | | 10.297 | .000 | | |
| | <i>Free cash flow</i> | .787 | .164 | .430 | 4.791 | .000 | .636 | 1.572 |
| | <i>Leverage</i> | .083 | .022 | .439 | 3.827 | .000 | .388 | 2.578 |
| | FCF*KM | .064 | .029 | .193 | 2.237 | .027 | .685 | 1.460 |
| | FCF*KI | .145 | .224 | .056 | .646 | .519 | .676 | 1.480 |
| | LEV*KM | .007 | .004 | .222 | 2.031 | .044 | .426 | 2.345 |
| | LEV*KI | .011 | .017 | .053 | .652 | .515 | .782 | 1.280 |

a. Dependent Variable: Manajemen Laba

Lampiran 5

Uji Autokolerasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | .493 ^a | .243 | .212 | .14788 | 2.146 |

a. Predictors: (Constant), LEV*KI, *Free cash flow*, LEV*KM, FCF*KM, FCF*KI, *Leverage*

b. Dependent Variable: Manajemen Laba

Lampiran 6

Uji Regresi Linear Berganda

Model Summary

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1 | .493 ^a | .243 | .212 | .14788 |

a. Predictors: (Constant), LEV*KI, *Free cash flow*, LEV*KM, FCF*KM, FCF*KI, *Leverage*

ANOVA^a

| Model | Sum of Squares | df | Mean Square | F | Sig. |
|--------------|----------------|-----|-------------|-------|-------------------|
| 1 Regression | 1.039 | 6 | .173 | 7.919 | .000 ^b |
| Residual | 3.236 | 148 | .022 | | |
| Total | 4.276 | 154 | | | |

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), LEV*KI, *Free cash flow*, LEV*KM, FCF*KM, FCF*KI, *Leverage*

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
|-----------------------|-----------------------------|------------|---------------------------|--------|------|
| | B | Std. Error | Beta | | |
| 1 (Constant) | .138 | .013 | | 10.297 | .000 |
| <i>Free cash flow</i> | .787 | .164 | .430 | 4.791 | .000 |
| <i>Leverage</i> | .083 | .022 | .439 | 3.827 | .000 |
| FCF*KM | .064 | .029 | .193 | 2.237 | .027 |
| FCF*KI | .145 | .224 | .056 | .646 | .519 |
| LEV*KM | .007 | .004 | .222 | 2.031 | .044 |
| LEV*KI | .011 | .017 | .053 | .652 | .515 |

a. Dependent Variable: Manajemen Laba

Lampiran 7

Data Sampel Penelitian

| perusahaan | tahun | fcf (x1) | lev (x2) | km(m1) | ki (m2) | EM (y) |
|------------|-------|-------------|-------------|--------|------------|------------|
| AKPI | 2017 | 0,037 | 1,437 | 0,046 | 0,700 | 0,040 |
| ALDO | 2013 | 0,062 | 1,155 | 0,143 | 0,584 | - 0,065 |
| | 2014 | - 0,042 | 1,238 | 0,143 | 0,584 | 0,169 |
| | 2015 | - 0,024 | 1,141 | 0,143 | 0,584 | 0,089 |
| | 2016 | 0,082 | 1,043 | 0,143 | 0,584 | 0,175 |
| | 2017 | - 0,071 | 1,174 | 0,143 | 0,727 | 0,032 |
| ALMI | 2013 | - 0,266 | 3,187 | 0,016 | 0,760 | 0,469 |
| | 2014 | - 0,295 | 4,011 | 0,016 | 0,821 | 0,420 |
| | 2017 | - 0,161 | 5,272 | 0,017 | 0,765 | - 0,041 |
| AMFG | 2013 | 0,061 | 0,282 | 0,000 | 0,847 | - 0,073 |
| | 2014 | 0,064 | 0,230 | 0,000 | 0,847 | 0,109 |
| | 2015 | - 0,038 | 0,260 | 0,000 | 0,848 | 0,037 |
| | 2016 | - 0,231 | 0,529 | 0,000 | 0,848 | 0,617 |
| APLI | 2015 | - 0,108 | 0,393 | 0,256 | 0,588 | - 0,011 |
| | 2016 | 0,065 | 0,276 | 0,266 | 0,588 | 0,487 |
| ARNA | 2017 | 0,109 | 0,556 | 0,373 | 0,140 | - 0,080 |
| ARGO | 2013 | - 0,112 | 6,173 | 0,025 | 0,547 | 0,178 |
| ASII | 2013 | 0,061 | 1,015 | 0,000 | 0,501 | 0,012 |
| | 2014 | 0,000 | 0,962 | 0,000 | 0,501 | 0,242 |
| | 2015 | 0,081 | 0,940 | 0,000 | 0,501 | 0,007 |

| | | | | | | |
|------|------|------------|-------|-------|-------|------------|
| | 2016 | 0,048 | 0,872 | 0,000 | 0,501 | 0,447 |
| | 2017 | 0,046 | 0,891 | 0,000 | 0,501 | 0,028 |
| AUTO | 2014 | - 0,072 | 0,419 | 0,000 | 0,800 | 0,284 |
| BOLT | 2015 | - 0,093 | 0,208 | 0,216 | 0,554 | 0,218 |
| BRNA | 2014 | 0,118 | 2,641 | 0,072 | 0,514 | 0,072 |
| | 2016 | - 0,025 | 1,031 | 0,066 | 0,530 | 0,482 |
| BTON | 2013 | 0,057 | 0,269 | 0,096 | 0,818 | 0,170 |
| | 2014 | 0,041 | 0,188 | 0,096 | 0,818 | 0,098 |
| | 2015 | - 0,010 | 0,228 | 0,096 | 0,818 | 0,073 |
| BUDI | 2013 | 0,012 | 1,692 | 0,000 | 0,527 | - 0,071 |
| CEKA | 2013 | 0,016 | 1,025 | 0,008 | 0,920 | - 0,233 |
| | 2014 | - 0,126 | 1,389 | 0,008 | 0,920 | 0,142 |
| | 2016 | 0,123 | 0,606 | 0,008 | 0,920 | 0,187 |
| | 2017 | 0,144 | 0,542 | 0,008 | 0,870 | - 0,089 |
| CINT | 2017 | 0,015 | 0,247 | 0,004 | 0,678 | - 0,021 |
| CPIN | 2016 | 0,146 | 0,710 | 0,000 | 0,555 | 0,262 |
| DAJK | 2014 | - 0,133 | 0,637 | 0,010 | 0,590 | 0,395 |
| DPNS | 2014 | 0,010 | 0,139 | 0,000 | 0,596 | 0,151 |
| | 2015 | 0,012 | 0,138 | 0,000 | 0,599 | 0,047 |
| | 2016 | 0,042 | 0,125 | 0,000 | 0,599 | 0,307 |
| ETWA | 2013 | - 0,022 | 1,898 | 0,001 | 0,482 | 0,219 |
| FASW | 2016 | 0,111 | 1,718 | 0,085 | 0,858 | 0,461 |
| | 2017 | 0,084 | 1,849 | 0,085 | 0,862 | - 0,063 |
| GDST | 2013 | 0,159 | 0,347 | 0,000 | 0,980 | - 0,024 |
| | 2016 | 0,020 | 0,511 | 0,000 | 0,107 | 0,445 |
| GGRM | 2013 | - 0,063 | 0,726 | 0,009 | 0,755 | 0,028 |
| | 2014 | - 0,059 | 0,752 | 0,009 | 0,755 | 0,179 |
| | 2015 | 0,004 | 0,671 | 0,009 | 0,755 | 0,083 |
| | 2016 | 0,073 | 0,591 | 0,007 | 0,755 | 0,233 |

| | | | | | | |
|------|------|------------|-------|-------|-------|------------|
| GJTL | 2013 | 0,055 | 1,682 | 0,001 | 0,598 | - 0,074 |
| | 2014 | - 0,059 | 1,681 | 0,001 | 0,596 | 0,209 |
| IMPC | 2014 | 0,010 | 0,763 | 0,016 | 0,674 | 0,203 |
| | 2015 | 0,013 | 0,527 | 0,016 | 0,774 | 0,049 |
| | 2016 | - 0,012 | 0,857 | 0,016 | 0,674 | 0,420 |
| | 2017 | - 0,020 | 0,780 | 0,017 | 0,893 | 0,092 |
| INAI | 2013 | 0,086 | 5,063 | 0,002 | 0,653 | 0,198 |
| | 2014 | 0,051 | 5,152 | 0,002 | 0,673 | - 0,001 |
| | 2015 | 0,003 | 4,547 | 0,002 | 0,673 | 0,005 |
| | 2016 | - 0,129 | 4,190 | 0,002 | 0,673 | 0,345 |
| | 2017 | 0,039 | 3,376 | 0,107 | 0,673 | 0,127 |
| INDF | 2013 | 0,020 | 1,035 | 0,000 | 0,501 | - 0,051 |
| | 2014 | 0,053 | 1,084 | 0,000 | 0,501 | 0,123 |
| | 2015 | 0,007 | 1,130 | 0,000 | 0,501 | 0,036 |
| | 2016 | 0,127 | 0,870 | 0,000 | 0,501 | 0,112 |
| | 2017 | 0,002 | 0,881 | 0,000 | 0,501 | 0,045 |
| INDS | 2013 | 0,107 | 0,253 | 0,004 | 0,881 | - 0,064 |
| | 2015 | 0,039 | 0,331 | 0,004 | 0,881 | 0,012 |
| | 2016 | 0,073 | 0,198 | 0,004 | 0,881 | 0,371 |
| | 2017 | 0,125 | 0,135 | 0,004 | 0,881 | - 0,089 |
| JPRS | 2013 | 0,056 | 0,039 | 0,155 | 0,684 | - 0,051 |
| KAEF | 2016 | - 0,037 | 1,031 | 0,000 | 0,900 | 0,376 |
| KBLM | 2015 | 0,007 | 1,207 | 0,089 | 0,825 | 0,015 |
| | 2016 | 0,043 | 0,993 | 0,089 | 0,824 | 0,239 |
| | 2017 | - 0,007 | 0,561 | 0,089 | 0,816 | 0,070 |
| KDSI | 2017 | - 0,095 | 1,736 | 0,055 | 0,784 | 0,044 |
| KICI | 2013 | 0,021 | 0,329 | 0,002 | 0,825 | 0,046 |
| | 2014 | 0,008 | 0,230 | 0,002 | 0,831 | 0,135 |
| | 2016 | - 0,003 | 0,571 | 0,002 | 0,831 | 0,333 |
| | 2017 | 0,035 | 0,633 | 0,002 | 0,834 | - |

| | | | | | | |
|------|------|------------|-------|-------|-------|------------|
| | | | | | | 0,010 |
| KINO | 2015 | - 0,056 | 0,807 | 0,105 | 0,799 | 0,226 |
| | 2016 | - 0,046 | 0,683 | 0,105 | 0,799 | 0,374 |
| | 2017 | 0,057 | 0,575 | 0,106 | 0,695 | 0,061 |
| KRAH | 2013 | - 0,228 | 1,125 | 0,000 | 0,831 | 0,387 |
| | 2014 | - 0,241 | 1,567 | 0,000 | 0,831 | 0,453 |
| LION | 2013 | 0,036 | 0,199 | 0,000 | 0,577 | 0,033 |
| | 2014 | 0,017 | 0,421 | 0,002 | 0,577 | 0,041 |
| | 2015 | 0,055 | 0,406 | 0,002 | 0,577 | - 0,004 |
| | 2016 | 0,051 | 0,457 | 0,002 | 0,577 | 0,148 |
| | 2017 | - 0,002 | 0,508 | 0,002 | 0,577 | 0,057 |
| LMPI | 2015 | 0,004 | 0,494 | 0,000 | 0,577 | 0,025 |
| | 2016 | 0,008 | 0,496 | 0,000 | 0,833 | 0,230 |
| LMSH | 2013 | 0,087 | 0,283 | 0,256 | 0,322 | - 0,054 |
| | 2014 | 0,011 | 0,253 | 0,256 | 0,322 | 0,052 |
| | 2015 | 0,082 | 0,190 | 0,252 | 0,322 | - 0,052 |
| | 2016 | - 0,085 | 0,388 | 0,237 | 0,322 | 0,353 |
| | 2017 | 0,034 | 0,243 | 0,206 | 0,322 | - 0,225 |
| MBTO | 2013 | - 0,113 | 0,356 | 0,001 | 0,678 | 0,064 |
| | 2014 | - 0,055 | 0,365 | 0,001 | 0,678 | 0,094 |
| | 2016 | - 0,024 | 0,610 | 0,001 | 0,678 | 0,274 |
| MERK | 2013 | 0,177 | 0,361 | 0,000 | 0,867 | 0,003 |
| MLIA | 2014 | 0,032 | 0,817 | 0,001 | 0,697 | 0,200 |
| | 2016 | 0,007 | 3,788 | 0,001 | 0,823 | 0,596 |
| MYOR | 2016 | 0,012 | 1,063 | 0,252 | 0,591 | 0,323 |
| | 2017 | 0,058 | 1,028 | 0,252 | 0,591 | 0,038 |
| MYRX | 2013 | - 0,004 | 0,093 | 0,483 | 0,050 | 0,165 |
| NIPS | 2013 | - 0,125 | 2,384 | 0,124 | 0,371 | 0,176 |
| | 2014 | - | 1,096 | 0,034 | 0,629 | 0,299 |

| | | | | | | |
|------|------|------------|-------|-------|-------|------------|
| | | 0,094 | | | | |
| | 2015 | - 0,255 | 1,541 | 0,060 | 0,629 | 0,199 |
| PICO | 2013 | - 0,011 | 1,890 | 0,000 | 0,940 | 0,018 |
| | 2014 | 0,035 | 1,711 | 0,000 | 0,940 | 0,075 |
| | 2017 | - 0,005 | 1,575 | 0,001 | 0,940 | 0,101 |
| PRAS | 2014 | 0,009 | 0,876 | 0,050 | 0,541 | 0,264 |
| PSDN | 2013 | 0,106 | 0,633 | 0,017 | 0,721 | - 0,064 |
| PYFA | 2014 | - 0,010 | 0,789 | 0,115 | 0,538 | 0,171 |
| | 2016 | 0,027 | 0,583 | 0,231 | 0,538 | 0,374 |
| | 2017 | 0,110 | 0,466 | 0,231 | 0,538 | - 0,056 |
| SKBM | 2013 | - 0,029 | 1,474 | 0,017 | 0,809 | - 0,212 |
| | 2014 | - 0,100 | 1,123 | 0,031 | 0,663 | 0,218 |
| | 2015 | - 0,116 | 1,222 | 0,031 | 0,805 | 0,025 |
| | 2016 | - 0,095 | 1,719 | 0,032 | 0,919 | 0,512 |
| | 2017 | - 0,097 | 0,586 | 0,022 | 0,767 | 0,045 |
| SKLT | 2015 | 0,026 | 1,480 | 0,128 | 0,961 | 0,013 |
| | 2016 | - 0,028 | 0,919 | 0,003 | 0,928 | 0,710 |
| | 2017 | - 0,040 | 1,069 | 0,007 | 0,841 | 0,033 |
| SMSM | 2013 | 0,207 | 0,690 | 0,077 | 0,537 | - 0,053 |
| | 2014 | 0,245 | 0,566 | 0,077 | 0,537 | 0,088 |
| | 2015 | 0,196 | 0,541 | 0,080 | 0,581 | - 0,005 |
| | 2016 | 0,227 | 0,427 | 0,080 | 0,581 | 0,228 |
| | 2017 | 0,156 | 0,336 | 0,080 | 0,581 | - 0,024 |
| SRSN | 2013 | - 0,029 | 0,338 | 0,094 | 0,780 | - 0,041 |
| | 2014 | - 0,006 | 0,409 | 0,116 | 0,780 | 0,094 |
| | 2016 | 0,103 | 0,784 | 0,221 | 0,680 | 0,121 |

| | | | | | | |
|------|------|------------|-------|-------|-------|------------|
| | 2017 | 0,126 | 0,571 | 0,345 | 0,328 | - 0,089 |
| STTP | 2014 | 0,034 | 1,080 | 0,032 | 0,568 | 0,119 |
| TCID | 2013 | - 0,042 | 0,239 | 0,001 | 0,738 | - 0,087 |
| | 2014 | - 0,099 | 0,488 | 0,001 | 0,788 | 0,235 |
| | 2015 | - 0,008 | 0,119 | 0,116 | 0,780 | 0,274 |
| | 2016 | 0,058 | 0,225 | 0,001 | 0,738 | 0,297 |
| TRST | 2013 | - 0,013 | 0,907 | 0,015 | 0,597 | - 0,011 |
| | 2014 | 0,045 | 0,857 | 0,012 | 0,597 | 0,129 |
| | 2015 | 0,026 | 0,716 | 0,029 | 0,567 | 0,023 |
| | 2016 | 0,025 | 0,703 | 0,071 | 0,567 | 0,400 |
| | 2017 | 0,023 | 0,687 | 0,063 | 0,578 | - 0,001 |
| TSPC | 2013 | 0,005 | 0,400 | 0,001 | 0,773 | 0,043 |
| | 2014 | 0,020 | 0,374 | 0,001 | 0,775 | 0,115 |
| | 2015 | 0,082 | 0,449 | 0,001 | 0,781 | - 0,018 |
| | 2016 | 0,016 | 0,421 | 0,001 | 0,784 | 0,257 |
| ULTJ | 2013 | 0,038 | 0,395 | 0,178 | 0,466 | 0,016 |
| | 2014 | 0,006 | 0,284 | 0,466 | 0,466 | 0,187 |
| | 2015 | 0,120 | 0,265 | 0,179 | 0,445 | 0,050 |
| | 2016 | 0,174 | 0,215 | 0,115 | 0,371 | 0,258 |
| | 2017 | 0,139 | 0,232 | 0,338 | 0,093 | - 0,062 |
| WIIM | 2015 | - 0,005 | 0,423 | 0,436 | 0,225 | 0,078 |
| | 2016 | 0,062 | 0,366 | 0,360 | 0,276 | 0,176 |
| YPAS | 2013 | - 0,069 | 2,594 | 0,004 | 0,895 | 0,051 |

Ardina Herlinah_PENGARUH FREE CASH FLOW DAN
LEVERAGE TERHADAP MANAJEMEN LABA DENGAN GOOD
CORPORATE GOVERNANCE SEBAGAI PEMODERASI PADA
PERUSAHAAN MANUFAKTUR DI BEI

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Prodi : Manajemen/FFB
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