**HASIL UJI SPSS**

**RASHIF YAHYA ANSHARI / B200200089**

**PENGARUH LEVERAGE, FINANCIAL DISTRESS, TAX PLANING, PROFITABILITY DAN GOOD CORPORATE GOVERNANCE TERHADAP EARNINGS MANAGEMENT**

1. **Uji Statistik Deskriptif**

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| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Leverage | 217 | .02 | 6.23 | .8004 | .70941 |
| Financial Distress | 217 | -4.84 | .54 | -2.4449 | 1.08468 |
| Tax Planinng | 217 | .06 | 1.62 | .7595 | .14141 |
| Profitabilitas | 217 | .00 | 1.45 | .1398 | .17726 |
| Kepemilikan Institusional | 217 | .01 | 1.00 | .6697 | .22239 |
| Earnings management | 217 | -.21 | .21 | .0160 | .07824 |
| Valid N (listwise) | 217 |  |  |  |  |

1. **Analisis regresi linier berganda**

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| **ANOVAa** | | | | | | |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | .080 | 5 | .016 | 2.722 | .021b |
| Residual | 1.242 | 211 | .006 |  |  |
| Total | 1.322 | 216 |  |  |  |
| a. Dependent Variable: VAR00006 | | | | | | |
| b. Predictors: (Constant), VAR00005, VAR00002, VAR00003, VAR00004, VAR00001 | | | | | | |

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| **Coefficientsa** | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -.057 | .043 |  | -1.323 | .187 |
| Lev | .029 | .017 | .262 | 1.749 | .082 |
| FD | -.022 | .010 | -.298 | -2.103 | .037 |
| TP | .049 | .038 | .089 | 1.311 | .191 |
| PROF | -.118 | .039 | -.268 | -3.016 | .003 |
| KI | -.035 | .024 | -.099 | -1.434 | .153 |
| a. Dependent Variable: EM | | | | | | |
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| **Model Summary** | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .246a | .061 | .038 | .07672 |
| a. Predictors: (Constant), VAR00005, VAR00002, VAR00003, VAR00004, VAR00001 | | | | |

1. **Uji Normalitas**

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| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| N | | 217 |
| Normal Parametersa,b | Mean | .0000000 |
| Std. Deviation | .07583124 |
| Most Extreme Differences | Absolute | .055 |
| Positive | .055 |
| Negative | -.033 |
| Test Statistic | | .055 |
| Asymp. Sig. (2-tailed) | | .200c,d |
| a. Test distribution is Normal. | | |
| b. Calculated from data. | | |
| c. Lilliefors Significance Correction. | | |
| d. This is a lower bound of the true significance. | | |

1. Uji Asumsi Klasik

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| **Coefficientsa** | | | | | | | | |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | -.057 | .043 |  | -1.323 | .187 |  |  |
| VAR00001 | .029 | .017 | .262 | 1.749 | .082 | .198 | 5.040 |
| VAR00002 | -.022 | .010 | -.298 | -2.103 | .037 | .222 | 4.512 |
| VAR00003 | .049 | .038 | .089 | 1.311 | .191 | .968 | 1.033 |
| VAR00004 | -.118 | .039 | -.268 | -3.016 | .003 | .564 | 1.773 |
| VAR00005 | -.035 | .024 | -.099 | -1.434 | .153 | .940 | 1.063 |
| a. Dependent Variable: VAR00006 | | | | | | | | |

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| **Model Summaryb** | | | | | |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .246a | .061 | .038 | .07672 | 1.924 |
| a. Predictors: (Constant), VAR00005, VAR00002, VAR00003, VAR00004, VAR00001 | | | | | |
| b. Dependent Variable: VAR00006 | | | | | |

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| **Correlations** | | | | | | | | | |
|  | | | VAR00001 | VAR00002 | VAR00003 | VAR00004 | VAR00005 | VAR00006 |
| Spearman's rho | VAR00001 | Correlation Coefficient | 1.000 | .973\*\* | -.146\* | -.170\* | .003 | -.096 |
| Sig. (2-tailed) | . | .000 | .031 | .012 | .963 | .158 |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| VAR00002 | Correlation Coefficient | .973\*\* | 1.000 | -.191\*\* | -.364\*\* | -.033 | -.089 |
| Sig. (2-tailed) | .000 | . | .005 | .000 | .625 | .192 |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| VAR00003 | Correlation Coefficient | -.146\* | -.191\*\* | 1.000 | .272\*\* | -.014 | .032 |
| Sig. (2-tailed) | .031 | .005 | . | .000 | .838 | .635 |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| VAR00004 | Correlation Coefficient | -.170\* | -.364\*\* | .272\*\* | 1.000 | .180\*\* | .024 |
| Sig. (2-tailed) | .012 | .000 | .000 | . | .008 | .729 |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| VAR00005 | Correlation Coefficient | .003 | -.033 | -.014 | .180\*\* | 1.000 | -.107 |
| Sig. (2-tailed) | .963 | .625 | .838 | .008 | . | .115 |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| VAR00006 | Correlation Coefficient | -.096 | -.089 | .032 | .024 | -.107 | 1.000 |
| Sig. (2-tailed) | .158 | .192 | .635 | .729 | .115 | . |
| N | 217 | 217 | 217 | 217 | 217 | 217 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). | | | | | | | | | |
| \*. Correlation is significant at the 0.05 level (2-tailed). | | | | | | | | | |

1. Uji Hipotesis

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| 1. **ANOVAa** | | | | | | |
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| VAR00004 | -.118 | .039 | -.268 | -3.016 | .003 |
| VAR00005 | -.035 | .024 | -.099 | -1.434 | .153 |
| a. Dependent Variable: VAR00006 | | | | | | |
|  | | | | | | |

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