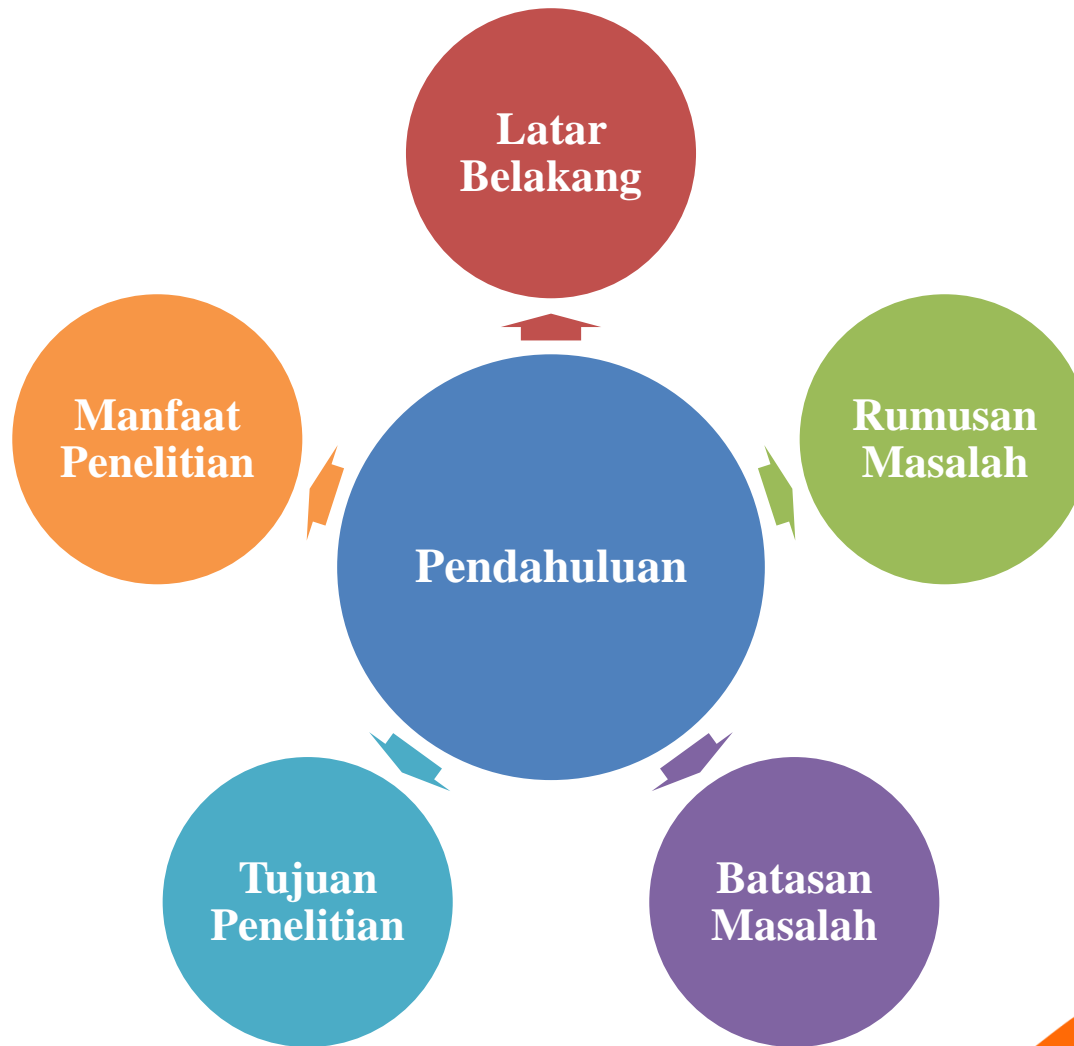


PENGARUH MEKANISME GOOD  
CORPORATE GOVERNANCE  
TERHADAP MANAJEMEN LABA  
PADA PERUSAHAAN FOOD AND  
BEVERAGE YANG TERDAFTAR DI  
BURSA EFEK INDONESIA (BEI)  
PERIODE 2012-2015

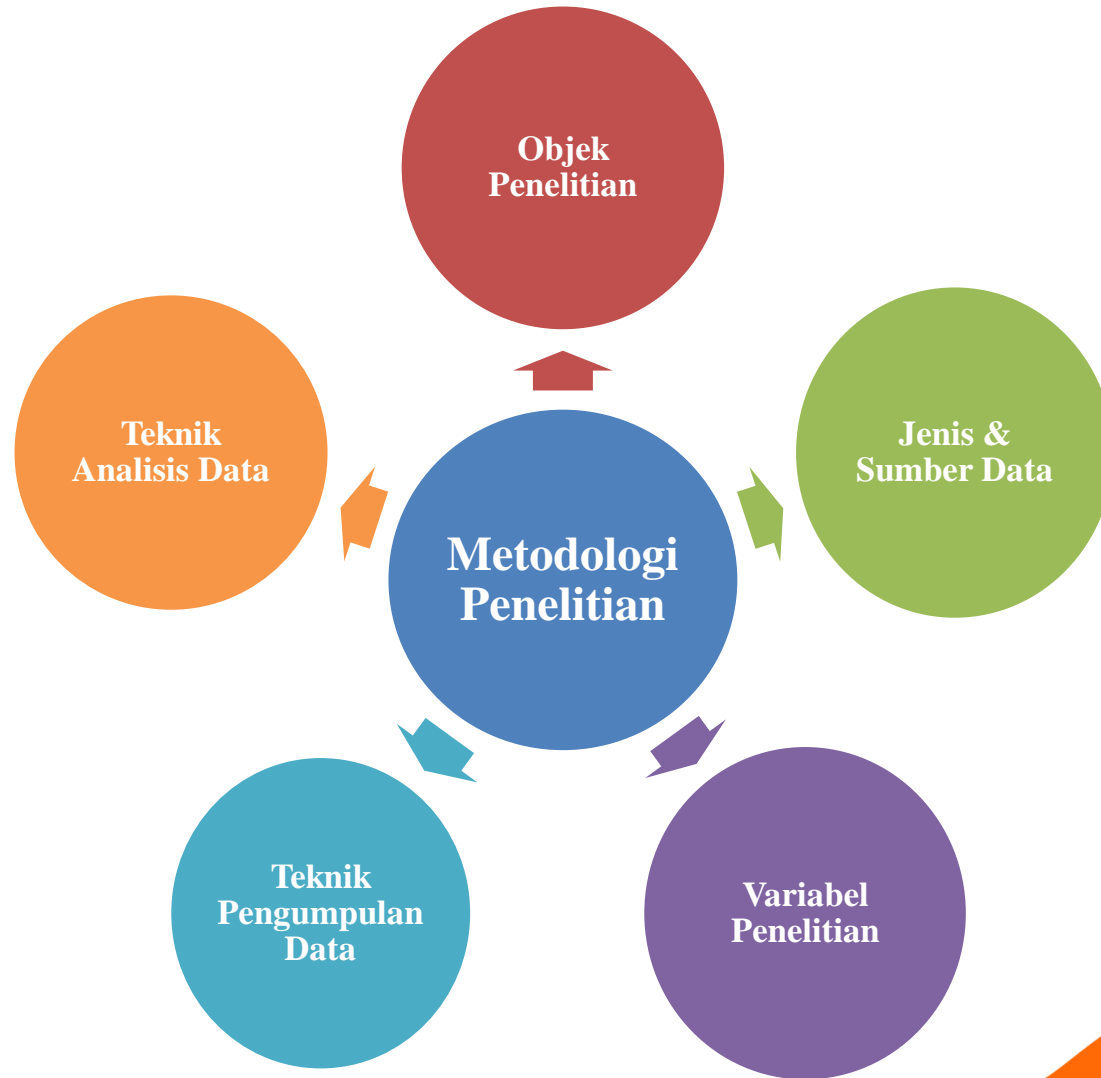


NAMA : LISWANTI INTAN P.  
NPM : 26214124  
KELAS : 3EB25  
JURUSAN : AKUNTANSI  
DOSEN PEMBIMBING : FX AJI SUKARNO, SE., MM

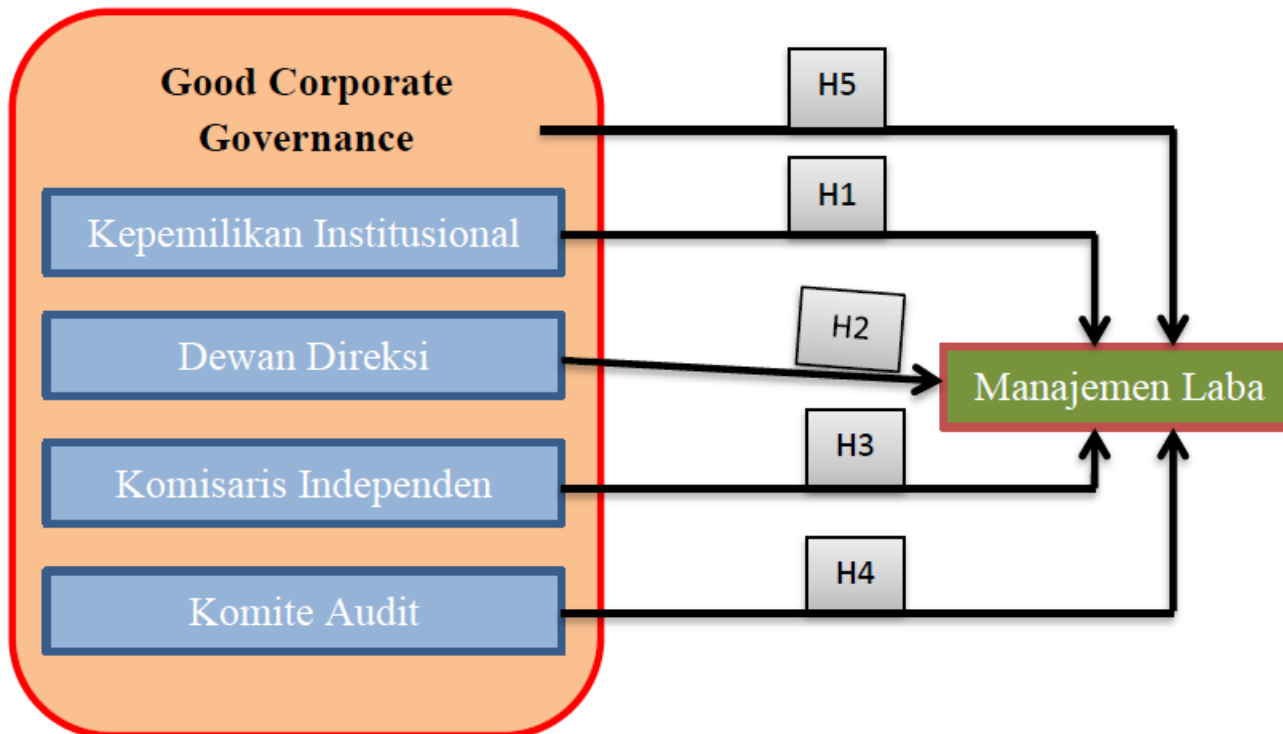
# PENDAHULUAN



# METODOLOGI PENELITIAN



# KERANGKA PEMIKIRAN



## Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Instiusional	48	.2521	.9773	.721771	.2044135
Dewan Direksi	48	3.0000	10.0000	5.520833	2.1237220
Komisaris Independen	48	.2800	.5700	.363125	.0548560
Komite Audit	48	3.0000	4.0000	3.104167	.3087093
Manajemen Laba	48	-.2762	.3445	.088156	.1201934
Valid N (listwise)	48				

## Uji Normalitas :

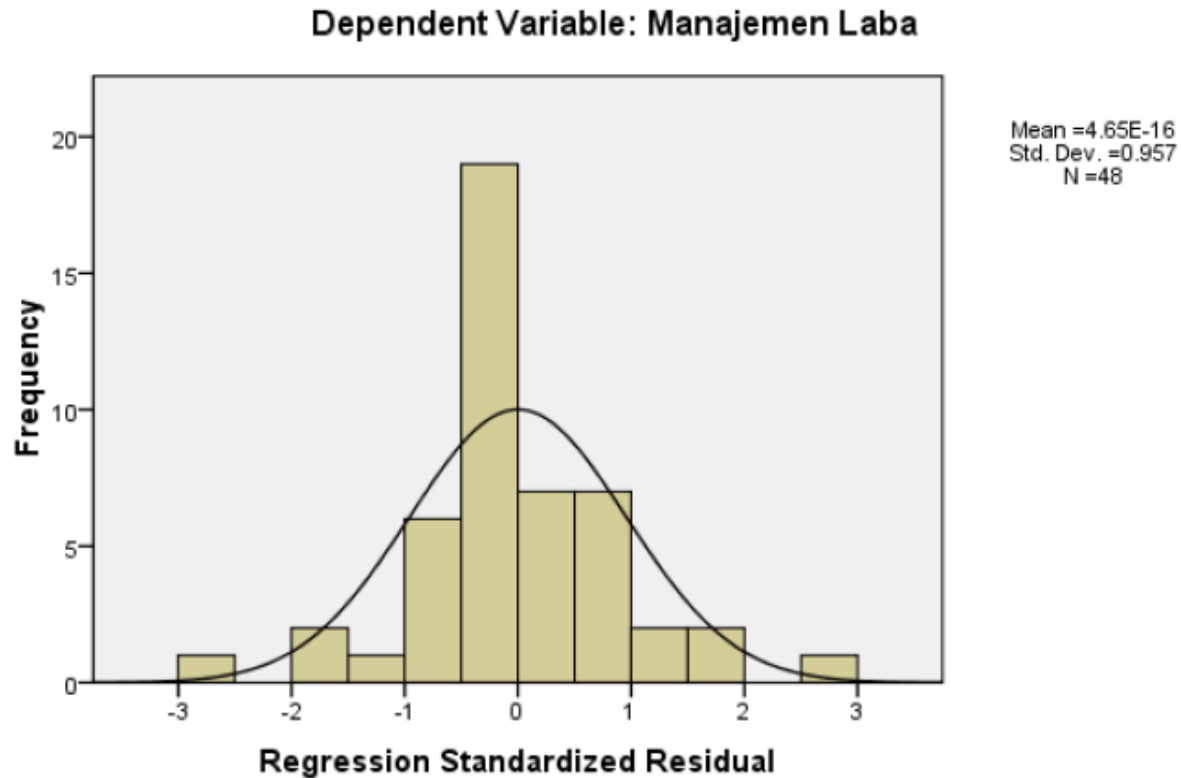
### 1. One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		48
Normal Parameters <sup>a, b</sup>	Mean	.0000000
	Std. Deviation	.10873908
Most Extreme Differences	Absolute	.111
	Positive	.111
	Negative	-.111
Kolmogorov-Smirnov Z		.771
Asymp. Sig. (2-tailed)		.592

a. Test distribution is Normal.

b. Calculated from data.

## 2. Grafik Histogram

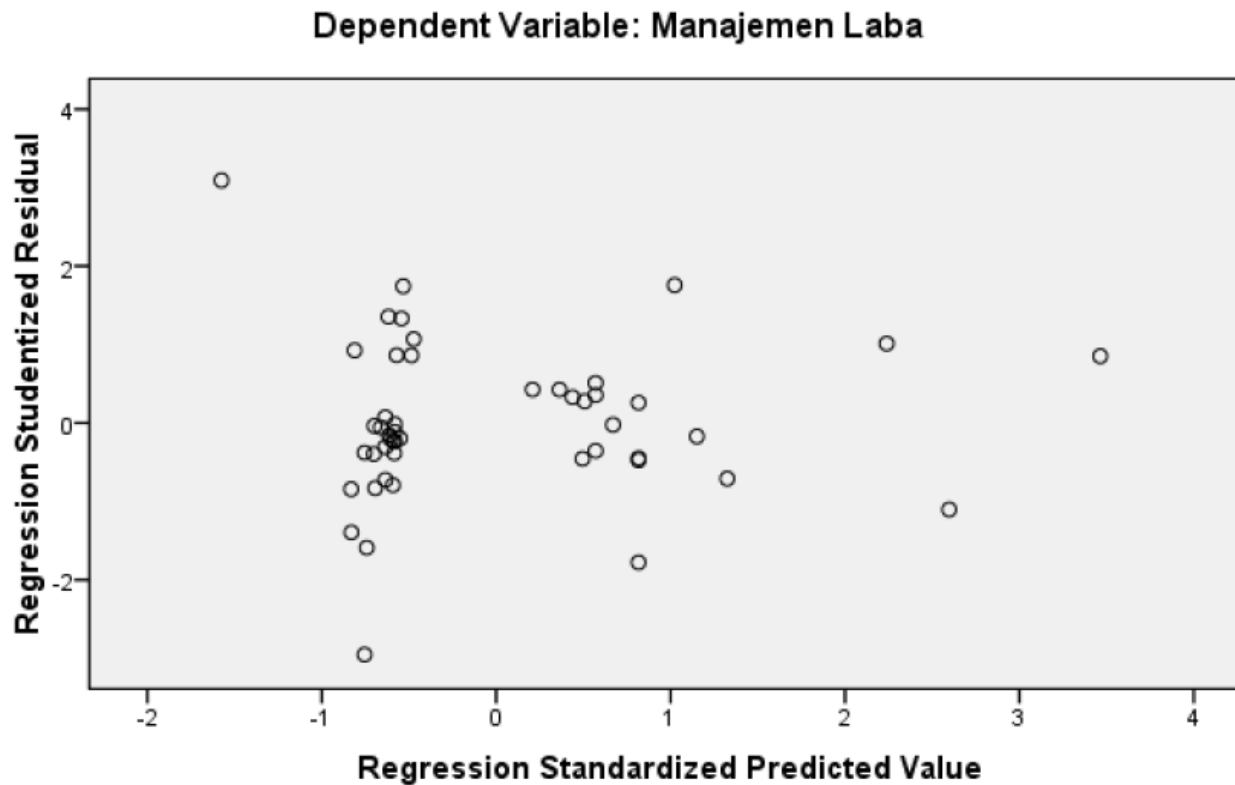


## Uji Multikolinearitas :

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.220	.220		-.999	.323		
Kepemilikan Institusional	-.026	.081	-.044	-.319	.751	.993	1.007
Dewan Direksi	.003	.008	.052	.362	.719	.934	1.071
Komisaris Independen	.889	.314	.406	2.832	.007	.928	1.078
Komite Audit	-.004	.054	-.010	-.070	.944	.977	1.023



## Uji Heteroskedastisitas :



## Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.426 <sup>a</sup>	.182	.105	.1136843	1.153

a. Predictors: (Constant), Komite Audit, Kepemilikan Institusional, Dewan Direksi, Komisaris Independen

b. Dependent Variable: Manajemen Laba

No	Uji Asumsi Klasik	Tidak Terjadi	Terjadi
1	Uji normalitas		✓
2	Uji multikolinearitas	✓	
3	Uji heteroskedastisitas	✓	
4	Uji autokorelasi	✓	

## Analisis Regresi Linear Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-.220	.220		-.999	.323
Kepemilikan Institusional	-.026	.081	-.044	-.319	.751
Dewan Direksi	.003	.008	.052	.362	.719
Komisaris Independen	.889	.314	.406	2.832	.007
Komite Audit	-.004	.054	-.010	-.070	.944

a. Dependent Variable: Manajemen Laba

## UJI t

Model	Unstandardized Coefficients		Standardized Coefficients	t hitung	t tabel	Sig.	Level of Significant (α)
	B	Std. Error	Beta				
1 (Constant)	-.220	.220		-.999		.323	
Kepemilikan Institusional	-.026	.081	-.044	-.319	2,01669	.751	.05
Dewan Direksi	.003	.008	.052	.362	2,01669	.719	.05
Komisaris Independen	.889	.314	.406	2.832	2,01669	.007	.05
Komite Audit	-.004	.054	-.010	-.070	2,01669	.944	.05

a. Dependent Variable: Manajemen Laba

## Uji F

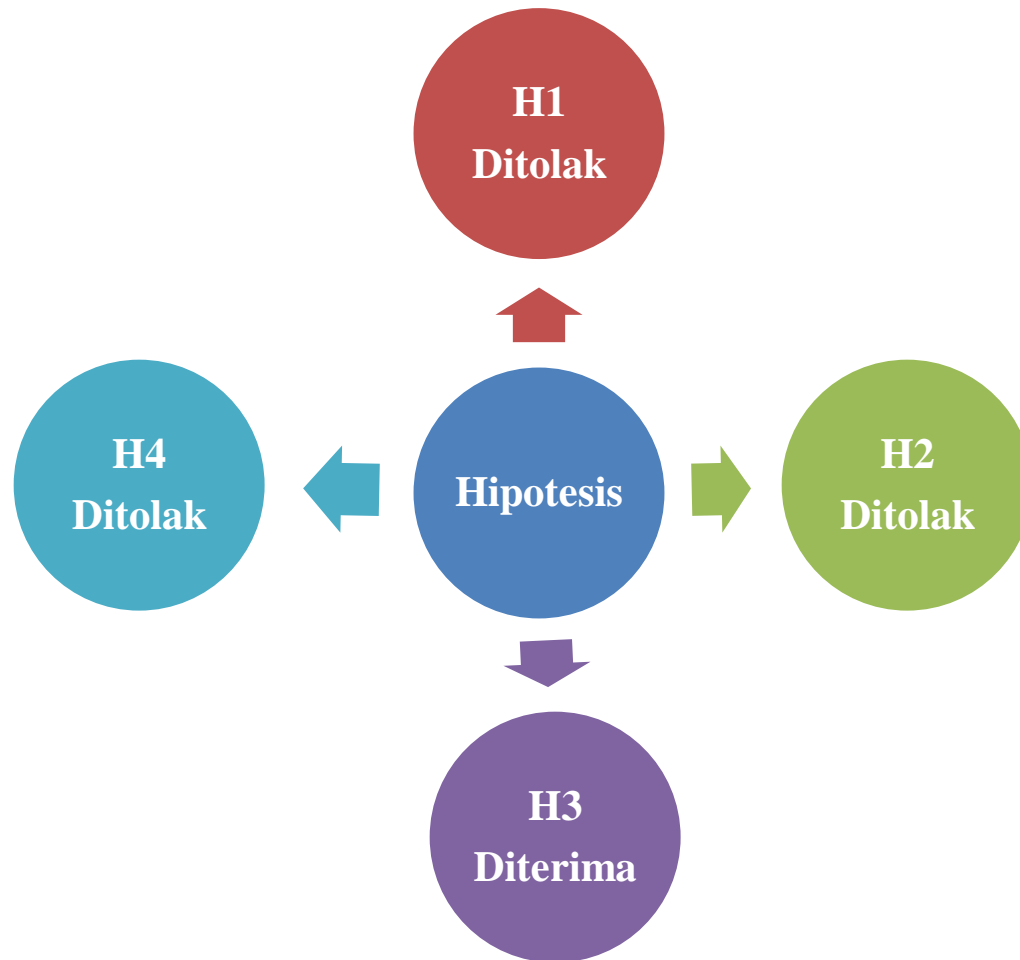
Model	Sum of Squares	df	Mean Square	F Tabel	F hitung	Sig.	Level of signifikan
1 Regression	.123	4	.031	2.58	2.384	.066 <sup>a</sup>	0.05
Residual	.556	43	.013				
Total	.679	47					

## Uji Koefisiensi Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.426 <sup>a</sup>	.182	.105	.1136843

a. Predictors: (Constant), Komite Audit, Kepemilikan Instiusional, Dewan Direksi,

# KESIMPULAN





# SARAN

