

## LAMPIRAN-LAMPIRAN

### Lampiran 1

### Hasil Output SPSS (2020)

#### Hasil Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Y	51	.0145	3.2295	.446505	.5664206
X1	51	.8928	10.8865	3.669494	3.2590044
X2	51	10.1272	80.1390	27.564518	18.3136153
X3	51	5.5322	90.0232	48.827252	24.1954588
Valid N (listwise)	51				

#### Hasil Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.49401924
	Absolute	.168
Most Extreme Differences	Positive	.168
	Negative	-.094
Kolmogorov-Smirnov Z		1.201
Asymp. Sig. (2-tailed)		.112

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Multikolinieritas

Coefficients<sup>a</sup>

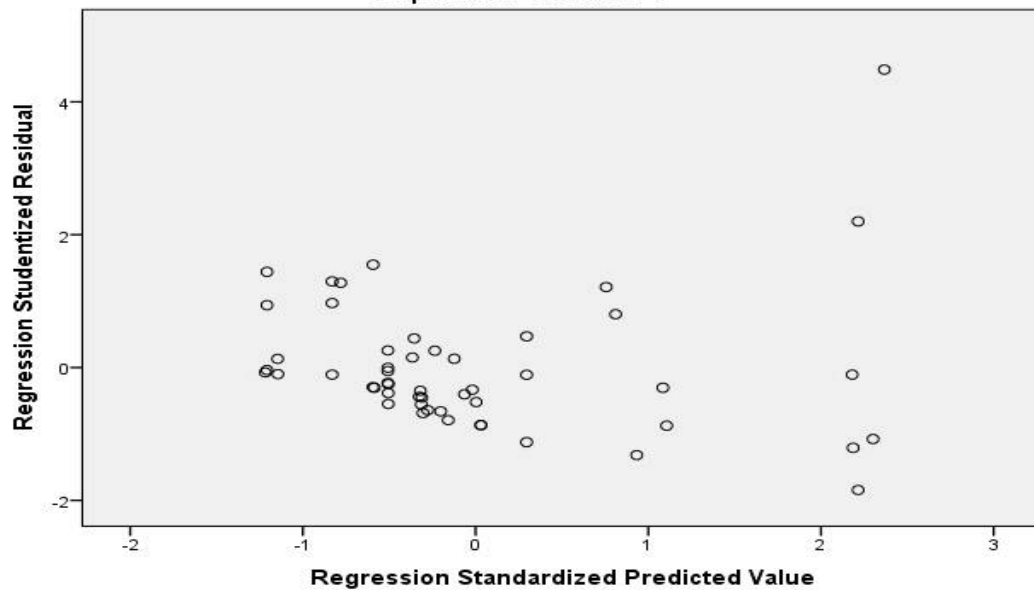
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.144	.203		.709	.482		
X1	.068	.024	.392	2.801	.017	.827	1.209
X2	-.005	.004	-.175	-1.958	.018	.973	1.027
X3	-.004	.003	-.167	-2.210	.232	.848	1.180

a. Dependent Variable: Y

### Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: Y



### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.489 <sup>a</sup>	.239	.191	.5095419	1.154

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

### Analisis Regresi Linier Berganda

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.144	.203		.709	.482
	X1	.068	.024	.392	2.801	.017
	X2	-.005	.004	-.175	-1.958	.018
	X3	-.004	.003	-.167	-2.210	.232

a. Dependent Variable: Y

### Hasil Uji t test

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.144	.203		.709	.482
	X1	.068	.024	.392	2.801	.017
	X2	-.005	.004	-.175	-1.958	.018
	X3	-.004	.003	-.167	-2.210	.232

a. Dependent Variable: Y

### Hasil Uji F

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.839	3	1.280	4.929	.004 <sup>b</sup>
	Residual	12.203	47	.260		
	Total	16.042	50			

a. Dependent Variable: Y

b. Predictors: (Constant), X3, X2, X1

### Hasil Uji Koefisien Determinasi R2

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.489 <sup>a</sup>	.239	.191	.5095419	1.154

a. Predictors: (Constant), X3, X2, X1

b. Dependent Variable: Y

## Lampiran 2

### Daftar Sampel Perusahaan

No	Kode	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	BEST	Bekasi Fajar Industrial Estate Tbk
3	DILD	Intiland Development Tbk
4	EMDE	Megapolitan Development Tbk
5	GAMA	Gading Development Tbk
6	GPRA	Perdana Gapura Prima Tbk
7	GWSA	Greenwood Sejahtera Tbk
8	JRPT	Perdana Sejahtera Tbk
9	KIJA	Jaya Real Property Tbk

10	MDLN	Modernland Realty Tbk
11	MTSM	Metro Realty Tbk
12	PLIN	Plaza Indonesia Realty Tbk
13	PPRO	PP Property Tbk
14	PWON	Pakuwon Jati Tbk
15	RBMS	Rista Bintang Mahkota Sejati Tbk
16	RODA	Pikko Land Development Tbk
17	TARA	Sitara Propertindo Tbk

### Lampiran 3

#### Manajemen Laba 2016

No	Kode	Akrual Modal t	Penjualan t	Manajemen Laba
1	APLN	1160165732	6006952123	0.1931
2	BEST	98319374618	716465136496	0.1372
3	DILD	32951473599	2276459607316	0.0144
4	EMDE	167459334311	330444425707	0.5067
5	GAMA	22374044756	53677931667	0.4168
6	GPRA	97482896667	429022624427	0.2272
7	GWSA	138162932058	43222429969	0.3039
8	JRPT	54188934	2017564061	0.0268
9	KIJA	737997422515	858530441253	0.8596
10	MDLN	1129671227694	2360530874951	0.4785
11	MTSM	1565401841	24809405083	0.0630
12	PLIN	309021201	1659204584	0.1862
13	PPRO	188759864613	2015654898330	0.0936
14	PWON	159587275	4841104813	0.0329
15	RBMS	17941474063	17945077363	0.9998
16	RODA	68730256578	514177471849	0.1336
17	TARA	9446561638	50762079330	0.1860

#### Manajemen Laba 2017

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No	Kode	Akrual Modal t	Penjualan t	Manajemen Laba
1	APLN	569464458	7043036602	0.0808
2	BEST	122797415680	904508711650	0.1357
3	DILD	115969148135	2202820510610	0.0526
4	EMDE	418745518193	396684909930	1.0556
5	GAMA	57280713861	66581958479	0.8603
6	GPRA	175425553030	366751537542	0.4783
7	GWSA	36876644488	84985760705	0.4339
8	JRPT	51971434	2140676978	0.0242
9	KIJA	205692489008	294646224061	0.6981
10	MDLN	59861590784	3195904064863	0.0187
11	MTSM	14681141322	24569351300	0.5975
12	PLIN	140626467	1609456677	0.0873
13	PPRO	578726592409	708881065095	0.8163
14	PWON	1040494533	5717537579	0.1819
15	RBMS	34847790225	73176900000	0.4762
16	RODA	308457992416	291276991934	1.0589
17	TARA	107887697621	51301768863	2.1030

#### Manajemen Laba 2018

No	Kode	Akrual Modal t	Penjualan t	Manajemen Laba
1	APLN	369034718	5035325429	0.0732
2	BEST	469685205475	828481063332	0.5669
3	DILD	169650564929	2552536173132	0.0664
4	EMDE	281944849741	227645690310	1.2385
5	GAMA	21724054460	77542232036	0.2801
6	GPRA	119203484057	435573970378	0.2736
7	GWSA	25620519278	134413002080	0.1906
8	JRPT	440307643	2330550693	0.1889
9	KIJA	443797679626	2711870473438	0.1636
10	MDLN	1575182529893	2124202844845	0.7415
11	MTSM	9050016110	28051942672	0.3226
12	PLIN	732267048	28051942672	0.0261
13	PPRO	1459435868703	2556174514577	0.5709

14	PWON	812566443	7080668385	0.1147
15	RBMS	104873063185	183045980412	0.5729
16	RODA	30742957573	234734239697	0.1309
17	TARA	7959013964	24645898975	3.2295

#### Asimetri Informasi

No	Kode	2016		Asimetri Informasi
		Harga Jual	Harga Beli	
1	APLN	177	173	1.5180
2	BEST	212	202	3.1949
3	DILD	298	294	0.8989
4	EMDE	232	222	2.9154
5	GAMA	51	50	1.3158
6	GPRA	70	65	4.8780
7	GWSA	150	148	0.8928
8	JRPT	585	570	1.7241
9	KIJA	300	292	1.7937
10	MDLN	206	199	2.1923
11	MTSM	262	230	8.4881
12	PLIN	66	60	5.1813
13	PPRO	3300	3200	2.0408
14	PWON	595	575	2.2663
15	RBMS	84	72	10.8787
16	RODA	51	50	1.3158
17	TARA	226	191	10.8865

#### ASIMETRI INFORMASI

No	Kode	2017		Asimetri Informasi
		Harga Jual	Harga Beli	
1	APLN	177	173	1.5180
2	BEST	212	202	3.1949
3	DILD	298	294	0.8989
4	EMDE	232	222	2.9154
5	GAMA	51	50	1.3158

6	GPRA	70	65	4.8780
7	GWSA	150	148	0.8928
8	JRPT	585	570	1.7241
9	KIJA	300	292	1.7937
10	MDLN	206	199	2.1923
11	MTSM	262	230	8.4881
12	PLIN	66	60	5.1813
13	PPRO	3300	3200	2.0408
14	PWON	595	575	2.2663
15	RBMS	84	72	10.8787
16	RODA	51	50	1.3158
17	TARA	226	191	10.8865

#### Asimetri Informasi

No	Kode	2018		Asimetri Informasi
		Harga Jual	Harga Beli	
1	APLN	177	173	1.5180
2	BEST	212	202	3.1949
3	DILD	298	294	0.8989
4	EMDE	232	222	2.9154
5	GAMA	51	50	1.3158
6	GPRA	70	65	4.8780
7	GWSA	150	148	0.8928
8	JRPT	585	570	1.7241
9	KIJA	300	292	1.7937
10	MDLN	206	199	2.1923
11	MTSM	262	230	8.4881
12	PLIN	66	60	5.1813
13	PPRO	3300	3200	2.0408
14	PWON	595	575	2.2663
15	RBMS	84	72	10.8787
16	RODA	51	50	1.3158
17	TARA	226	191	10.8865



**Kepemilikan Manajerial**

No	Kode	2016		Saham Manajemen/ Saham Beredar
		Saham Manajemen	Saham Beredar	
1	APLN	457023500	19364561700	23.6010
2	BEST	977000000	9647311150	10.1271
3	DILD	388795600	10365854185	37.5073
4	EMDE	402397000	3350000000	12.0118
5	GAMA	112980060	10011027656	11.2855
6	GPRA	60351500	4276655336	14.1118
7	GWSA	242840000	7800760000	31.1303
8	JRPT	960485000	13750000000	69.8534
9	KIJA	633014555	20824888369	30.3970
10	MDLN	1004388014	12533067322	80.1390
11	MTSM	5160900	232848000	22.1642
12	PLIN	42575000	3550000000	11.9929
13	PPRO	669132060	61675671883	10.8492
14	PWON	677619040	48159602400	14.0702
15	RBMS	62997450	2656212826	23.7170
16	RODA	405661091	13592128209	29.8452
17	TARA	205099005	10069645750	20.3680

**Kepemilikan Manajerial**

No	Kode	2017		Saham Manajemen/ Saham Beredar
		Saham Manajemen	Saham Beredar	
1	APLN	4570235005	19364561700	23.60102
2	BEST	977000000	9647311150	10.12717
3	DILD	3887956600	10365854185	37.50734
4	EMDE	2123970000	3350000000	63.40209
5	GAMA	1129800600	10011027656	11.28556
6	GPRA	603515500	4276655336	14.11186
7	GWSA	2428480000	7800760000	31.13132
8	JRPT	9604850000	13750000000	69.85345
9	KIJA	6330145550	20824888369	30.39702
10	MDLN	10043880140	12533067322	80.13904

11	MTSM	51609900	232848000	22.16463
12	PLIN	436540995	3550000000	12.29693
13	PPRO	6691320609	61675671883	10.84920
14	PWON	6776191450	48159602400	14.07028
15	RBMS	629974500	2656212826	23.71702
16	RODA	4056610910	13592128209	29.84529
17	TARA	2050990050	10069645750	20.36804

**Kepemilikan Manajerial**

No	Kode	2018		Saham Manajemen/ Saham Beredar
		Saham Manajemen	Saham Beredar	
1	APLN	4570235005	19364561700	23.60102
2	BEST	977000000	9647311150	10.12717
3	DILD	3777956600	10365854185	36.44617
4	EMDE	2123970000	3350000000	63.40209
5	GAMA	1129800600	10011027656	11.28556
6	GPRA	702515500	4276655336	16.42675
7	GWSA	2428480000	7800760000	31.13132
8	JRPT	9604850000	13750000000	42.94436
9	KIJA	6330145550	20824888369	30.39702
10	MDLN	10043880140	12533067322	80.13904
11	MTSM	51879900	232848000	22.28059
12	PLIN	454560995	3550000000	12.80453
13	PPRO	6691320609	61675671883	10.84920
14	PWON	6776191450	48159602400	14.07028
15	RBMS	926574500	2656212826	34.88329
16	RODA	4057860910	13592128209	29.85449
17	TARA	3114220750	10069645750	30.92681

**Kepemilikan Institusional**

No	Kode	2016		Saham Institusi/ Saham Beredar
		Saham Institusi	Saham Beredar	
1	APLN	2050090000	19364561700	10.58681
2	BEST	5608354400	9647311150	58.13386
3	DILD	7468875000	10365854185	72.05267
4	EMDE	2237018320	3350000000	66.77666
5	GAMA	8653482190	10011027656	86.43950
6	GPRA	1789881938	4276655336	41.85238
7	GWSA	4389470878	7800760000	56.26978
8	JRPT	8744075000	13750000000	63.59327
9	KIJA	3901524224	20824888369	18.73491

10	MDLN	2846100000	12533067322	22.70872
11	MTSM	89680000	232848000	38.51439
12	PLIN	758656937	3550000000	21.37062
13	PPRO	9122927940	61675671883	14.79177
14	PWON	27032158800	48159602400	56.13036
15	RBMS	2206734167	2656212826	83.07821
16	RODA	6052658291	13592128209	44.53061
17	TARA	9065021350	10069645750	90.02323

### Kepemilikan Institusional

No	Kode	2017		Saham Institusi/ Saham Beredar
		Saham Institusi	Saham Beredar	Saham Beredar
1	APLN	2071291700	19364561700	10.69630
2	BEST	5708354400	9647311150	59.17042
3	DILD	6597875000	10365854185	63.65008
4	EMDE	2337018320	3350000000	69.76174
5	GAMA	5706600190	10011027656	57.00314
6	GPRA	1609881938	4276655336	37.64348
7	GWSA	4389470878	7800760000	56.26978
8	JRPT	8744075000	13750000000	63.59327
9	KIJA	3901524224	20824888369	18.73491
10	MDLN	2846100000	12533067322	22.70872
11	MTSM	114647650	232848000	49.23712
12	PLIN	758656937	3550000000	21.37062
13	PPRO	9122927940	61675671883	14.79178
14	PWON	27032158800	48159602400	56.13036
15	RBMS	2216734167	2656212826	83.45469
16	RODA	6061558291	13592128209	44.59609
17	TARA	9065021350	10069645750	90.02323

### Kepemilikan Institusional

No	Kode	2018		Saham Institusi/ Saham Beredar
		Saham Institusi	Saham Beredar	Saham Beredar
1	APLN	1071291700	19364561700	5.53223

2	BEST	5406454400	9647311150	56.04105
3	DILD	7300875000	10365854185	70.43197
4	EMDE	2207018320	3350000000	65.88114
5	GAMA	7646582190	10011027656	76.38159
6	GPRA	1789881938	4276655336	41.85237
7	GWSA	4389470878	7800760000	56.26978
8	JRPT	8478075000	13750000000	61.65873
9	KIJA	3901524224	20824888369	18.73491
10	MDLN	2846100000	12533067322	22.70873
11	MTSM	117862230	232848000	50.61767
12	PLIN	758656937	3550000000	21.37062
13	PPRO	9122927940	61675671883	14.79178
14	PWON	27032158800	48159602400	56.13036
15	RBMS	2023213470	2656212826	76.16910
16	RODA	6122458559	13592128209	45.04415
17	TARA	8675021350	10069645750	86.15021