### Lampiran 1

**Daftar populasi dan sampel penelitian**

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### Lampiran 2

**Sampel Penelitian**

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**Data Variabel Penelitian**

**Lampiran 3**
### Lampiran 4

**Perbandingan PSAK dengan IFRS**

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<td>PSAK 1</td>
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<td>2.</td>
<td>Cash flow statement</td>
<td>PSAK 2</td>
<td>IAS 7</td>
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<td>3.</td>
<td>Fundamental errors and changes in accounting policies</td>
<td>PSAK 25</td>
<td>IAS 18</td>
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<td>Event after balance sheet date</td>
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<td>IAS 10</td>
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<td>5.</td>
<td>Segment reporting</td>
<td>PSAK 5</td>
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<td>Property, plant, and equipment</td>
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<td>IAS 16</td>
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<td>7.</td>
<td>Employee benefit</td>
<td>PSAK 24</td>
<td>IAS 19</td>
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<td>The effect of change in foreign exchange rate</td>
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<td>IAS 21</td>
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<td>Related party disclosure</td>
<td>PSAK 7</td>
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<td>Consolidated financial statement</td>
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### Lampiran 5

**HASIL UJI STATISTIK DESKRIPTIIF**

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HASIL UJI NORMALITAS

Histogram

Dependent Variable: MANAJEMEN LABA

Regression Standardized Residual

Mean = -3.82E-18
Std. Dev. = 0.918
N = 39

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: MANAJEMEN LABA

Expected Cum Prob

Observed Cum Prob
HASIL UJI KOLMOGOROV-SMIRNOV

One-Sample Kolmogorov-Smirnov Test

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Normal Parameters:
- Mean: 0,000000
- Std. Deviation: 0,12554636

Most Extreme Differences:
- Absolute: 0,214
- Positive: 0,214
- Negative: -0,140

Kolmogorov-Smirnov Z: 1,335
Asymp. Sig. (2-tailed): 0,567

a. Test distribution is Normal.  b. Calculated from data.

HASIL UJI MULTIKOLONIERITAS

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a. Dependent Variable: MANAJEMEN LABA

HASIL UJI HETEROKEDASTISITAS

Scatterplot

Dependent Variable: MANAJEMEN LABA

Regression Standardized Residual

Regression Standardized Predicted Value
HASIL UJI AUTOKORELASI

**Runs Test**

- **Test Value**: 0.00457
- **Cases < Test Value**: 19
- **Cases >= Test Value**: 20
- **Total Cases**: 39
- **Number of Runs**: 24
- **Z**: 0.978
- **Asymp. Sig. (2-tailed)**: 0.328

*a. Median*

HASIL UJI HIPOTESIS

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**Dependent Variable**: MANAJEMEN LABA

ANOVAb

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*a. Predictors: (Constant), KONVERGENSI IFRS, KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT, KOMISARIS INDEPENDEN, UKURAN DEWAN KOMISARIS, UKURAN DEWAN DIREKSI*

b. **Dependent Variable**: MANAJEMEN LABA

HASIL UJI KOEFISIEN DETERMINASI

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b. **Predictors**: (Constant), KONVERGENSI IFRS, KEPEMILIKAN INSTITUSIONAL, KOMITE AUDIT, KOMISARIS INDEPENDEN, UKURAN DEWAN KOMISARIS, UKURAN DEWAN DIREKSI

b. **Dependent Variable**: MANAJEMEN LABA