

**Tabel 4.4**  
**Uji Multikolinearitas**

**Coefficients**

| Model |                | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|----------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |                | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant)     | 1.156                       | .723       |                           | 1.598  | .116 |                         |       |
|       | Ukuran (LogA)  | -.097                       | .110       | -.120                     | -.884  | .381 | .833                    | 1.200 |
|       | Profitabilitas | -2.904                      | .930       | -.567                     | -3.124 | .003 | .465                    | 2.148 |
|       | Leverage       | .432                        | .201       | .301                      | 2.145  | .037 | .779                    | 1.284 |
|       | NPM            | .721                        | .695       | .190                      | 1.037  | .305 | .456                    | 2.195 |
|       | IS             | -.054                       | .422       | -.016                     | -.127  | .899 | .939                    | 1.065 |

a. Dependent Variable: Perataan Laba (Eickel)

Berdasarkan tabel perhitungan uji multikolinearitas di atas, dapat diketahui bahwa semua variabel memiliki nilai *tolerance* lebih dari 0,10 dan VIF kurang dari 10. Oleh karena itu, berdasarkan hasil perhitungan di atas dapat disimpulkan pada model regresi ini tidak terjadi masalah multikolinearitas.

#### 4.3.4 Uji Heterokedatisitas

Untuk menguji ada tidaknya gejala heterokedatisitas pada suatu model regresi dapat dilakukan dengan menggunakan uji Glejser. Hasil perhitungan pada tabel 4.5 dibawah ini dapat dilihat bahwa semua variabel independen mempunyai nilai probabilitas signifikansi diatas tingkat kepercayaan 5%. Jadi dapat disimpulkan model regresi tidak mengandung heterokedatisitas.

## DAFTAR PUSTAKA

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**Model Summary<sup>b</sup>**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1     | .483 <sup>a</sup> | .233     | .157              | .4621217                   | 1.855         |

a. Predictors: (Constant), IS, Profitabilitas, Ukuran (LogAset), Leverage, NPM

b. Dependent Variable: Perataan Laba (Eickel)

**Coefficients**

| Model |                  | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. | Collinearity Statistics |       |
|-------|------------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
|       |                  | B                           | Std. Error | Beta                      |        |      | Tolerance               | VIF   |
| 1     | (Constant)       | 1.156                       | .723       |                           | 1.598  | .116 |                         |       |
|       | Ukuran (LogAset) | -.097                       | .110       | -.120                     | -.884  | .381 | .833                    | 1.200 |
|       | Profitabilitas   | -2.904                      | .930       | -.567                     | -3.124 | .003 | .465                    | 2.148 |
|       | Leverage         | .432                        | .201       | .301                      | 2.145  | .037 | .779                    | 1.284 |
|       | NPM              | .721                        | .695       | .190                      | 1.037  | .305 | .456                    | 2.195 |
|       | IS               | -.054                       | .422       | -.016                     | -.127  | .899 | .939                    | 1.065 |

a. Dependent Variable: Perataan Laba (Eickel)

**Variables Entered/Removed<sup>b</sup>**

| Model | Variables Entered                                   | Variables Removed | Method |
|-------|---|-------------------|--------|
| 1     | IS, Profitabilitas, Ukuran (LogAset), Leverage, NPM |                   | Enter  |

a. All requested variables entered.

b. Dependent Variable: ABS\_RES

**Model Summary**

| Model | R                 | R Square | Adjusted R Square | Std. Error of the Estimate |
|-------|-------------------|----------|-------------------|----------------------------|
| 1     | .333 <sup>a</sup> | .111     | .022              | .37824                     |

a. Predictors: (Constant), IS, Profitabilitas, Ukuran (LogAset), Leverage, NPM

**Dependent Variable Encoding**

| Original Value | Internal Value |
|----------------|----------------|
| Bukan perata   | 0              |
| Perata         | 1              |

**Block 0: Beginning Block****Iteration History<sup>a,b,c</sup>**

| Iteration | -2 Log likelihood | Coefficients |
|-----------|-------------------|--------------|
|           |                   | Constant     |
| Step 1    | 77.347            | .143         |
| 0 2       | 77.347            | .143         |

- a. Constant is included in the model.  
 b. Initial -2 Log Likelihood: 77.347  
 c. Estimation terminated at iteration number 2 because parameter estimates changed by less than .001.

**Classification Table<sup>a,b</sup>**

| Observed           |                        | Predicted              |        |                    |       |
|--------------------|------------------------|------------------------|--------|--------------------|-------|
|                    |                        | Perataan Laba (Eickel) |        | Percentage Correct |       |
|                    |                        | Bukan perata           | Perata |                    |       |
| Step 0             | Perataan Laba (Eickel) | Bukan perata           | 0      | 26                 | .0    |
|                    |                        | Perata                 | 0      | 30                 | 100.0 |
| Overall Percentage |                        |                        |        |                    | 53.6  |

- a. Constant is included in the model.  
 b. The cut value is .500

**Variables in the Equation**

|                 | B    | S.E. | Wald | df | Sig. | Exp(B) |
|-----------------|------|------|------|----|------|--------|
| Step 0 Constant | .143 | .268 | .285 | 1  | .593 | 1.154  |

## Variables not in the Equation

|                    |           |         | Score  | df | Sig. |
|--------------------|-----------|---------|--------|----|------|
| Step<br>0          | Variables | LOGASET | .128   | 1  | .720 |
|                    |           | PROFIT  | 8.948  | 1  | .003 |
|                    |           | LEV     | 1.306  | 1  | .253 |
|                    |           | NPM     | 3.145  | 1  | .076 |
|                    |           | IS      | .004   | 1  | .948 |
| Overall Statistics |           |         | 13.070 | 5  | .023 |

## Block 1: Method = Enter

Iteration History<sup>a,b,c,d</sup>

| Iteration | -2 Log likelihood | Coefficients |         |         |       |       |       |
|-----------|-------------------|--------------|---------|---------|-------|-------|-------|
|           |                   | Constant     | LOGASET | PROFIT  | LEV   | NPM   | IS    |
| Step 1    | 62.637            | 2.622        | -.390   | -11.614 | 1.727 | 2.884 | -.214 |
| 1         | 61.042            | 4.105        | -.655   | -16.997 | 2.770 | 4.693 | -.341 |
|           | 60.965            | 4.499        | -.733   | -18.435 | 3.098 | 5.196 | -.358 |
|           | 60.965            | 4.523        | -.737   | -18.517 | 3.117 | 5.224 | -.358 |
|           | 60.965            | 4.523        | -.737   | -18.518 | 3.117 | 5.224 | -.358 |

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 77.347

d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

## Omnibus Tests of Model Coefficients

|        |       | Chi-square | df | Sig. |
|--------|-------|------------|----|------|
| Step 1 | Step  | 16.382     | 5  | .006 |
|        | Block | 16.382     | 5  | .006 |
|        | Model | 16.382     | 5  | .006 |

## Model Summary

| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
|------|-------------------|----------------------|---------------------|
| 1    | 60.965            | .254                 | .339                |

## Hosmer and Lemeshow Test

| Step | Chi-square | df | Sig. |
|------|------------|----|------|
| 1    | 3.547      | 7  | .830 |