

DAFTAR LAMPIRAN

LAMPIRAN A TABULASI DATA

Lampiran A.1 Tabel Penentuan Sampel

Lampiran A.1.1 Daftar Nama Sampel Penelitian

Lampiran A.2 Hasil Perhitungan *Coefficient Variation* (CV) Laba dan Penjualan

Lampiran A.2.1 *Coefficient Variation* (CV) Laba Tahun 2015

Lampiran A.2.2 *Coefficient Variation* (CV) Laba Tahun 2016

Lampiran A.2.3 *Coefficient Variation* (CV) Laba Tahun 2017

Lampiran A.2.4 *Coefficient Variation* (CV) Penjualan Tahun 2015

Lampiran A.2.5 *Coefficient Variation* (CV) Penjualan Tahun 2016

Lampiran A.2.6 *Coefficient Variation* (CV) Penjualan Tahun 2017

Lampiran A.3 Hasil Perhitungan *Income Smoothing*

Lampiran A.4 Hasil Perhitungan Profitabilitas (ROA)

Lampiran A.5 Hasil Perhitungan *Cash Holding* (CH)

Lampiran A.6 Hasil Perhitungan *Leverage* (DER)

Lampiran A.7 Hasil Perhitungan Nilai Perusahaan (PBV)

LAMPIRAN B HASIL PENGUJIAN DATA

Lampiran B.1 Hasil Pengujian Data Uji Statistik Deskriptif

Lampiran B.2 Hasil Pengujian Data Uji Normalitas Sebelum Pengurangan *Outlier*

Lampiran B.3 Hasil Pengujian Data Uji Normalitas Sesudah Pengurangan *Outlier*

Lampiran B.4 Hasil Pengujian Data Uji Multikolinearitas

Lampiran B.5 Hasil Pengujian Data Uji Heterokedastisitas

Lampiran B.6 Hasil Pengujian Data Uji Autokorelasi

Lampiran B.7 Hasil Pengujian Data Uji Regresi

Lampiran B.8 Hasil Pengujian Data Uji Simultan (Uji Statistik F)

Lampiran B.9 Hasil Pengujian Data Uji Parsial (Uji Statistik T)

Lampiran B.10 Hasil Pengujian Data Uji Koefisien Determinasi

LAMPIRAN C BERKAS ADMINISTRATIF

Permohonan Judul Skripsi

Nota Tugas

Surat Penelitan

Daftar Riwayat Hidup

The logo of Universitas Negeri Medan (UNIMED) is a circular emblem. It features a central sun with rays at the top, a red flower in the middle, and green leaves at the bottom. The text "UNIVERSITAS NEGERI MEDAN" is written around the top inner edge, and "UNIMED" is written at the bottom. There are two small square symbols on the left and right sides of the bottom edge.

THE
Character Building
UNIVERSITY