

DAFTAR TABEL

| | |
|--|----|
| Tabel 1. 1 Kontribusi pada Sektor Non-Migas | 2 |
| Tabel 1. 2 Daftar Perusahaan Sub Sektor Makanan dan Minuman | 2 |
| Tabel 1. 3 Data Manajemen Laba (<i>Discretionary Accruals</i>) | 6 |
| Tabel 2. 1 Ringkasan Penelitian Terdahulu | 31 |
| Tabel 3. 1 Karakteristik Penelitian..... | 40 |
| Tabel 3. 2 Variabel Operasional..... | 43 |
| Tabel 3. 3 Kriteria Pengambilan Sampel | 48 |
| Tabel 3. 4 Sampel Penelitian..... | 48 |
| Tabel 4. 1 Hasil Pengujian Statistik Deskriptif..... | 57 |
| Tabel 4. 2 Data Proporsi Dewan Komisaris Independen | 61 |
| Tabel 4. 3 Data Rasio <i>Leverage</i> | 62 |
| Tabel 4. 4 Data Ukuran Perusahaan | 63 |
| Tabel 4. 5 Data <i>Free Cash Flow</i> | 64 |
| Tabel 4. 6 Data <i>Discretionary Accruals</i> | 65 |
| Tabel 4. 7 Uji Multikolinearitas | 67 |
| Tabel 4. 8 Uji Heteroskedastisitas | 68 |
| Tabel 4. 9 Uji Autokorelasi..... | 68 |
| Tabel 4. 10 Hasil Uji Chow..... | 69 |
| Tabel 4. 11 Hasil Uji Hausman | 70 |
| Tabel 4. 12 Hasil Uji Statistik Model <i>Fixed Effect</i> | 71 |