

# LAMPIRAN

## LAMPIRAN

Lampiran 1: Sampel Variabel Dependen (Konservatisme Akuntansi)

No.	Nama Perusahaan	Kode	2015	2014	2013
1	TRI BANYAN TIRTA	ALTO	0,01	0,03	-0,06
2	ASAHIMAS FLAT GLASS	AMFG	0,03	0,03	0,58
3	ARGO PANTES	ARGO	1,48	1,26	-0,06
4	ASTRA INTERNATIONAL	ASII	-0,08	-0,12	-0,48
5	INDO KORDSA	BRAM	1,10	1,04	1,19
6	CENTRAL PROTEINA PRIMA	CPRO	0,14	0,38	0,44
7	CITRA TUBINDO	CTBN	0,52	0,56	0,64
8	ETERINDO WAHANATAMA	ETWA	-0,13	0,17	0,06
9	GUDANG GARAM	GGRM	-0,03	-0,05	-0,03
10	GAJAH TUNGGAL	GJTL	0,38	0,36	0,44
11	INTI KERAMIK ALAMA SRI INDUSTRI	IKAI	1,43	1,04	1,05
12	INDOFOOD CBP SUKSES MAKMUR	INDF	0,25	0,29	0,29
13	JAYA PARI STEEL	JPRS	-0,03	0,35	0,25
14	KIMIA FARMA	KAEF	0,19	0,33	0,36
15	KEDAUNG INDAH CAN	KICI	1,98	0,54	0,56
16	KRAKATAU STEEL	KRAS	0,14	0,21	0,31
17	LION METAL WORKS	LION	0,28	0,29	0,34
18	LANGGENG MAKMUR INDUSTRI	LMPI	0,44	0,41	0,48

<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>0,31</b>	<b>0,31</b>	<b>0,37</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>0,45</b>	<b>0,38</b>	<b>0,30</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>0,41</b>	<b>0,47</b>	<b>0,43</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>0,23</b>	<b>0,18</b>	<b>0,24</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>0,19</b>	<b>-0,02</b>	<b>0,14</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>1,15</b>	<b>0,94</b>	<b>0,86</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>0,98</b>	<b>0,46</b>	<b>1,01</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>0,26</b>	<b>0,52</b>	<b>0,17</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>0,39</b>	<b>0,34</b>	<b>0,12</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>0,62</b>	<b>0,49</b>	<b>0,65</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>0,35</b>	<b>0,33</b>	<b>0,34</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>0,66</b>	<b>0,44</b>	<b>0,50</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>-0,28</b>	<b>0,16</b>	<b>-0,01</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>0,45</b>	<b>0,41</b>	<b>0,15</b>

**Lampiran 2: Variabel Independen (*Debt Covenant*)**

<b>No.</b>	<b>Nama Perusahaan</b>	<b>Kode</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>1</b>	<b>TRI BANYAN TIRTA</b>	<b>ALTO</b>	<b>0,27</b>	<b>0,38</b>	<b>0,26</b>
<b>2</b>	<b>ASAHIMAS FLAT GLASS</b>	<b>AMFG</b>	<b>0,09</b>	<b>0,09</b>	<b>0,09</b>
<b>3</b>	<b>ARGO PANTES</b>	<b>ARGO</b>	<b>0,58</b>	<b>0,49</b>	<b>0,46</b>
<b>4</b>	<b>ASTRA INTERNATIONAL</b>	<b>ASII</b>	<b>0,17</b>	<b>0,18</b>	<b>0,17</b>
<b>5</b>	<b>INDO KORDSA</b>	<b>BRAM</b>	<b>0,18</b>	<b>0,17</b>	<b>0,07</b>
<b>6</b>	<b>CENTRAL PROTEINA PRIMA</b>	<b>CPRO</b>	<b>0,42</b>	<b>0,45</b>	<b>0,38</b>
<b>7</b>	<b>CITRA TUBINDO</b>	<b>CTBN</b>	<b>0,65</b>	<b>0,06</b>	<b>0,05</b>
<b>8</b>	<b>ETERINDO WAHANATAMA</b>	<b>ETWA</b>	<b>0,61</b>	<b>0,29</b>	<b>0,25</b>
<b>9</b>	<b>GUDANG GARAM</b>	<b>GGRM</b>	<b>0,02</b>	<b>0,02</b>	<b>0,02</b>
<b>10</b>	<b>GAJAH TUNGGAL</b>	<b>GJTL</b>	<b>0,48</b>	<b>0,43</b>	<b>0,43</b>
<b>11</b>	<b>INTI KERAMIK ALAMA SRI INDUSTRI</b>	<b>IKAI</b>	<b>0,37</b>	<b>0,26</b>	<b>0,29</b>
<b>12</b>	<b>INDOFOOD CBP SUKSES MAKMUR</b>	<b>INDF</b>	<b>0,16</b>	<b>0,26</b>	<b>0,16</b>
<b>13</b>	<b>JAYA PARI STEEL</b>	<b>JPRS</b>	<b>0,04</b>	<b>0,04</b>	<b>0,03</b>
<b>14</b>	<b>KIMIA FARMA</b>	<b>KAEF</b>	<b>0,15</b>	<b>0,10</b>	<b>0,04</b>
<b>15</b>	<b>KEDAUNG INDAH CAN</b>	<b>KICI</b>	<b>0,21</b>	<b>0,10</b>	<b>0,13</b>
<b>16</b>	<b>KRAKATAU STEEL</b>	<b>KRAS</b>	<b>0,12</b>	<b>0,11</b>	<b>0,07</b>
<b>17</b>	<b>LION METAL WORKS</b>	<b>LION</b>	<b>0,08</b>	<b>0,04</b>	<b>0,04</b>
<b>18</b>	<b>LANGGENG MAKMUR INDUSTRI</b>	<b>LMPI</b>	<b>0,12</b>	<b>0,05</b>	<b>0,06</b>

<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>0,16</b>	<b>0,03</b>	<b>0,03</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>0,22</b>	<b>0,25</b>	<b>0,24</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>0,06</b>	<b>0,05</b>	<b>0,05</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>0,03</b>	<b>0,02</b>	<b>0,00</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>0,04</b>	<b>0,03</b>	<b>0,65</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>0,05</b>	<b>0,06</b>	<b>0,04</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>0,09</b>	<b>0,04</b>	<b>0,10</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>0,05</b>	<b>0,04</b>	<b>0,25</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>1,86</b>	<b>0,20</b>	<b>0,12</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>0,07</b>	<b>0,05</b>	<b>0,05</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>0,04</b>	<b>0,04</b>	<b>0,04</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>0,05</b>	<b>0,06</b>	<b>0,06</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>0,03</b>	<b>0,02</b>	<b>0,01</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>0,16</b>	<b>0,20</b>	<b>0,15</b>

**Lampiran 3: Variabel Independen (Struktur Keemilikan Manajerial)**

No.	Nama Perusahaan	Kode	2015	2014	2013
1	TRI BANYAN TIRTA	ALTO	0,02	0,02	0,02
2	ASAHIMAS FLAT GLASS	AMFG	0,00	0,00	0,00
3	ARGO PANTES	ARGO	0,02	0,02	0,02
4	ASTRA INTERNATIONAL	ASII	0,00	0,00	0,00
5	INDO KORDSA	BRAM	0,28	0,28	0,28
6	CENTRAL PROTEINA PRIMA	CPRO	0,00	0,00	0,00
7	CITRA TUBINDO	CTBN	0,00	0,00	0,00
8	ETERINDO WAHANATAMA	ETWA	0,00	0,00	0,00
9	GUDANG GARAM	GGRM	0,01	0,01	0,01
10	GAJAH TUNGGAL	GJTL	0,00	0,00	0,00
11	INTI KERAMIK ALAMA SRI INDUSTRI	IKAI	0,02	0,03	0,03
12	INDOFOOD CBP SUKSES MAKMUR	INDF	0,00	0,00	0,00
13	JAYA PARI STEEL	JPRS	0,16	0,16	0,16
14	KIMIA FARMA	KAEF	0,01	0,00	0,00
15	KEDAUNG INDAH CAN	KICI	0,00	0,00	0,00
16	KRAKATAU STEEL	KRAS	0,00	0,00	0,00
17	LION METAL WORKS	LION	0,00	0,00	0,00
18	LANGGENG MAKMUR INDUSTRI	LMPI	0,00	0,00	0,00

<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>0,26</b>	<b>0,25</b>	<b>0,26</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>0,16</b>	<b>0,16</b>	<b>0,03</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>0,70</b>	<b>0,70</b>	<b>0,70</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>0,08</b>	<b>0,06</b>	<b>0,06</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>0,05</b>	<b>0,04</b>	<b>0,25</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>0,03</b>	<b>0,03</b>	<b>0,03</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>0,18</b>	<b>0,18</b>	<b>0,18</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>0,09</b>	<b>0,09</b>	<b>0,09</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>0,00</b>	<b>0,00</b>	<b>0,00</b>

**Lampiran 4: Variabel Independen (*Growth Opportunities*)**

No.	Nama Perusahaan	Kode	2015	2014	2013
1	TRI BANYAN TIRTA	ALTO	1,43	1,44	2,30
2	ASAHIMAS FLAT GLASS	AMFG	0,84	1,10	1,10
3	ARGO PANTES	ARGO	9,54	6,90	1,23
4	ASTRA INTERNATIONAL	ASII	1,92	2,50	2,59
5	INDO KORDSA	BRAM	1,12	1,02	0,51
6	CENTRAL PROTEINA PRIMA	CPRO	2,33	4,54	1,55
7	CITRA TUBINDO	CTBN	2,31	2,56	4,73
8	ETERINDO WAHANATAMA	ETWA	0,80	0,83	0,79
9	GUDANG GARAM	GGRM	2,78	3,51	3,27
10	GAJAH TUNGGAL	GJTL	0,34	0,83	1,02
11	INTI KERAMIK ALAMA SRI INDUSTRI	IKAI	0,52	0,52	0,54
12	INDOFOOD CBP SUKSES MAKMUR	INDF	1,82	1,44	1,51
13	JAYA PARI STEEL	JPRS	0,27	0,51	0,56
14	KIMIA FARMA	KAEF	2,59	4,49	2,02
15	KEDAUNG INDAH CAN	KICI	0,33	0,47	0,50
16	KRAKATAU STEEL	KRAS	0,667	0,70	0,61
17	LION METAL WORKS	LION	1,20	1,09	1,50
18	LANGGENG MAKMUR INDUSTRI	LMPI	0,28	0,44	0,55



<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>0,49</b>	<b>0,53</b>	<b>0,70</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>1,04</b>	<b>0,83</b>	<b>0,78</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>6,41</b>	<b>6,47</b>	<b>9,27</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>0,41</b>	<b>0,39</b>	<b>0,51</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>0,75</b>	<b>0,76</b>	<b>0,79</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>0,26</b>	<b>0,25</b>	<b>0,23</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>4,37</b>	<b>5,96</b>	<b>4,93</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>0,92</b>	<b>0,92</b>	<b>0,96</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>4,15</b>	<b>4,80</b>	<b>2,93</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>3,01</b>	<b>3,79</b>	<b>0,31</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>0,70</b>	<b>0,31</b>	<b>3,79</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>5,06</b>	<b>4,74</b>	<b>6,45</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>1,30</b>	<b>1,28</b>	<b>1,02</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>2,10</b>	<b>2,06</b>	<b>2,58</b>

**Lampiran 5: Variabel Independen (*Bonus plan*)**

<b>No.</b>	<b>Nama Perusahaan</b>	<b>Kode</b>	<b>2015</b>	<b>2014</b>	<b>2013</b>
<b>1</b>	<b>TRI BANYAN TIRTA</b>	<b>ALTO</b>	<b>0,52</b>	<b>0,56</b>	<b>0,81</b>
<b>2</b>	<b>ASAHIMAS FLAT GLASS</b>	<b>AMFG</b>	<b>03,61</b>	<b>0,10</b>	<b>0,32</b>
<b>3</b>	<b>ARGO PANTES</b>	<b>ARGO</b>	<b>1,01</b>	<b>0,34</b>	<b>-0,57</b>
<b>4</b>	<b>ASTRA INTERNATIONAL</b>	<b>ASII</b>	<b>-0,11</b>	<b>0,09</b>	<b>0,53</b>
<b>5</b>	<b>INDO KORDSA</b>	<b>BRAM</b>	<b>1,69</b>	<b>1,48</b>	<b>1,13</b>
<b>6</b>	<b>CENTRAL PROTEINA PRIMA</b>	<b>CPRO</b>	<b>0,68</b>	<b>-0,02</b>	<b>0,12</b>
<b>7</b>	<b>CITRA TUBINDO</b>	<b>CTBN</b>	<b>0,05</b>	<b>0,21</b>	<b>0,06</b>
<b>8</b>	<b>ETERINDO WAHANATAMA</b>	<b>ETWA</b>	<b>0,05</b>	<b>0,10</b>	<b>0,68</b>
<b>9</b>	<b>GUDANG GARAM</b>	<b>GGRM</b>	<b>0,13</b>	<b>0,03</b>	<b>0,08</b>
<b>10</b>	<b>GAJAH TUNGGAL</b>	<b>GJTL</b>	<b>0,09</b>	<b>0,35</b>	<b>0,10</b>
<b>11</b>	<b>INTI KERAMIK ALAMA SRI INDUSTRI</b>	<b>IKAI</b>	<b>0,19</b>	<b>0,38</b>	<b>0,33</b>
<b>12</b>	<b>INDOFOOD CBP SUKSES MAKMUR</b>	<b>INDF</b>	<b>0,10</b>	<b>0,14</b>	<b>0,13</b>
<b>13</b>	<b>JAYA PARI STEEL</b>	<b>JPRS</b>	<b>0,01</b>	<b>0,21</b>	<b>0,02</b>
<b>14</b>	<b>KIMIA FARMA</b>	<b>KAEF</b>	<b>0,58</b>	<b>0,30</b>	<b>0,61</b>
<b>15</b>	<b>KEDAUNG INDAH CAN</b>	<b>KICI</b>	<b>0,14</b>	<b>0,24</b>	<b>0,18</b>
<b>16</b>	<b>KRAKATAU STEEL</b>	<b>KRAS</b>	<b>-0,17</b>	<b>0,04</b>	<b>-0,05</b>
<b>17</b>	<b>LION METAL WORKS</b>	<b>LION</b>	<b>0,12</b>	<b>-0,73</b>	<b>0,87</b>
<b>18</b>	<b>LANGGENG MAKMUR INDUSTRI</b>	<b>LMPI</b>	<b>-0,26</b>	<b>-0,28</b>	<b>0,88</b>

<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>0,44</b>	<b>0,35</b>	<b>-0,01</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>0,02</b>	<b>-0,15</b>	<b>-0,01</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>0,11</b>	<b>0,26</b>	<b>0,02</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>0,02</b>	<b>-0,31</b>	<b>0,38</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>0,12</b>	<b>0,03</b>	<b>0,47</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>0,06</b>	<b>0,10</b>	<b>0,31</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>-0,04</b>	<b>0,11</b>	<b>0,13</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>0,11</b>	<b>0,09</b>	<b>-0,05</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>0,34</b>	<b>0,12</b>	<b>-0,02</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>0,22</b>	<b>0,08</b>	<b>0,14</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>0,08</b>	<b>0,05</b>	<b>0,09</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>0,42</b>	<b>0,49</b>	<b>0,06</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>0,04</b>	<b>0,12</b>	<b>0,31</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>-0,02</b>	<b>0,01</b>	<b>0,27</b>

**Lampiran 6: Variabel Independen (*Financial Distress*)**

No.	Nama Perusahaan	Kode	2015	2014	2013
1	TRI BANYAN TIRTA	ALTO	1,11	0,53	1,53
2	ASAHIMAS FLAT GLASS	AMFG	5,73	5,54	5,12
3	ARGO PANTES	ARGO	-1,73	-1,67	-1,02
4	ASTRA INTERNATIONAL	ASII	1,09	1,25	3,46
5	INDO KORDSA	BRAM	1,13	1,48	1,69
6	CENTRAL PROTEINA PRIMA	CPRO	0,48	3,77	3,53
7	CITRA TUBINDO	CTBN	2,64	2,70	2,75
8	ETERINDO WAHANATAMA	ETWA	1,08	1,03	0,78
9	GUDANG GARAM	GGRM	3,97	2,15	3,72
10	GAJAH TUNGGAL	GJTL	1,04	1,45	1,85
11	INTI KERAMIK ALAMA SRI INDUSTRI	IKAI	-1,17	-1,04	-0,01
12	INDOFOOD CBP SUKSES MAKMUR	INDF	1,55	1,83	2,38
13	JAYA PARI STEEL	JPRS	8,11	7,39	7,83
14	KIMIA FARMA	KAEF	5,14	5,43	5,54
15	KEDAUNG INDAH CAN	KICI	1,31	2,60	2,31
16	KRAKATAU STEEL	KRAS	0,68	0,54	1,12
17	LION METAL WORKS	LION	2,20	2,08	1,37
18	LANGGENG MAKMUR INDUSTRI	LMPI	0,80	0,27	1,43

<b>19</b>	<b>LIONMESH PRIMA</b>	<b>LMSH</b>	<b>3,55</b>	<b>1,87</b>	<b>1,54</b>
<b>20</b>	<b>MULTISTRADA ARAH SARANA</b>	<b>MASA</b>	<b>0,78</b>	<b>0,63</b>	<b>1,21</b>
<b>21</b>	<b>MERCK</b>	<b>MERK</b>	<b>11,02</b>	<b>12,20</b>	<b>18,29</b>
<b>22</b>	<b>MUSTIKA RATU</b>	<b>MRAT</b>	<b>2,00</b>	<b>2,28</b>	<b>1,66</b>
<b>23</b>	<b>PELAT TIMAH NUSANTARA</b>	<b>NIKI</b>	<b>1,09</b>	<b>0,74</b>	<b>1,62</b>
<b>24</b>	<b>SAT NUSAPERSADA</b>	<b>PTSN</b>	<b>1,76</b>	<b>1,17</b>	<b>2,33</b>
<b>25</b>	<b>SELAMAT SEMPURNA</b>	<b>SMSM</b>	<b>6,42</b>	<b>6,11</b>	<b>7,51</b>
<b>26</b>	<b>INDO ACIDATAMA</b>	<b>SRSN</b>	<b>1,89</b>	<b>1,35</b>	<b>0,88</b>
<b>27</b>	<b>SIANTAR TOP</b>	<b>STTP</b>	<b>6,48</b>	<b>7,53</b>	<b>5,09</b>
<b>28</b>	<b>MANDOM INDONESIA</b>	<b>TCID</b>	<b>5,02</b>	<b>3,34</b>	<b>5,39</b>
<b>29</b>	<b>TEMPO SCAN PACIFIC</b>	<b>TSPC</b>	<b>10,09</b>	<b>10,87</b>	<b>8,86</b>
<b>30</b>	<b>ULTRA JAYA MILK INDUSTRY &amp; TRADING</b>	<b>ULTJ</b>	<b>12,87</b>	<b>11,03</b>	<b>12,61</b>
<b>31</b>	<b>VOKSEL ELECTRIC</b>	<b>VOKS</b>	<b>4,03</b>	<b>5,07</b>	<b>4,68</b>
<b>32</b>	<b>YANAPRIMA HASTAPERSADA</b>	<b>YPAS</b>	<b>1,37</b>	<b>2,46</b>	<b>1,65</b>

## Lampiran 7: Uji Statistik Deskriptif

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
<i>Debt Covenant</i>	96	.00	1.86	.1774	.23476
Struktur Kepemilikan Manajerial	96	.00	.70	.0647	.13802
<i>Growth</i> <i>Opportunities</i>	96	.23	9.54	1.9985	1.96222
<i>Bonus Plan</i>	96	-.73	3.61	.1997	.44677
<i>Financial Distress</i>	96	-1.73	18.28	3.3979	3.58244
Konservatisme Akuntansi	96	-.48	1.98	.4003	.39926
Valid N (listwise)	96				

Sumber: Olah data

## Lampiran 8: Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.28303257
	Absolute	.063
Most Extreme Differences	Positive	.041
	Negative	-.063
Kolmogorov-Smirnov Z		.614
Asymp. Sig. (2-tailed)		.846

a. Test distribution is Normal.

b. Calculated from data.



### Lampiran 9: Uji Autokorelasi

	DW-test	dU	4-dU	Keterangan
Model persamaan	1,780	1,7785	2,2215	Tidak terjadi Autokorelasi

Sumber : Olah data

### Lampiran 10: Uji Multikolinearitas

Variabel Bebas	Collinearity Statistics		Kesimpulan
	Tolerance	VIF	
DEBCON	.759	1.318	Tidak terjadi multikolenearitas
SKM	.890	1.124	Tidak terjadi multikolenearitas
GROP	.853	1.172	Tidak terjadi multikolenearitas
BOP	.941	1.062	Tidak terjadi multikolenearitas
FINDIS	.784	1.275	Tidak terjadi multikolenearitas

Sumber: Olah data





### Lampiran 11: Uji Heteroskedastisitas

Variabel terikat	Variabel bebas	<i>p-value</i>	Kesimpulan
<b>Model Persamaan</b>			
ABS	DEBCON	0,407	Tidak terjadi heteroskedastisitas
	SKM	0,091	Tidak terjadi heteroskedastisitas
	GROP	0,481	Tidak terjadi heteroskedastisitas
	BOP	0,455	Tidak terjadi heteroskedastisitas
	FINIDIS	0,531	Tidak terjadi heteroskedastisitas

Sumber: Olah data

## Lampiran 12: Uji Regresi

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.489	.086		5.684	.000
Debt Covenant	-.408	.192	-.230	-2.126	.036
Struktur Kepemilikan Manajerial	.899	.288	.312	3.120	.002
Growth Opportunities	.054	.035	.159	1.553	.124
Bonus Plan	.048	.114	.041	.424	.672
Financial Distress	-.213	.062	-.367	-3.442	.001

a. Dependent Variable: Konservatisme Akuntansi

**Sumber: Olah data**

## Lampiran 13: Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.444 <sup>a</sup>	.198	.153	.29079

a. Predictors: (Constant), Financial Distress, Bonus Plan, Struktur Kepemilikan Manajerial, Growth Opportunities, Debt Covenant

**Sumber: Olah data**

**Lampiran 14: Uji F**

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	1.874	5	.375	4.432	.001 <sup>b</sup>
Residual	7.610	90	.085		
Total	9.484	95			

a. Dependent Variable: Konservatisme Akuntansi

b. Predictors: (Constant), Financial Distress, Bonus Plan, Struktur Kepemilikan Manajerial, Growth Opportunities, Debt Covenant

**Sumber: Olah data**

