

# **LAMPIRAN**

## Lampiran 1. Sampel Penelitian

### Daftar Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2014-2016 yang Menjadi Sampel

No	Tahun	Kode	Nama Perusahaan
1	2014	ASII	Astra International Tbk
2	2014	BTON	Betonjaya Manunggal Tbk
3	2014	CEKA	Wilmar Cahaya Indonesia Tbk
4	2014	CTBN	Citra Tubindo Tbk
5	2014	INDF	Indofood Sukses Makmur Tbk
6	2014	KDSI	Kedawung Setia Industrial Tbk
7	2014	PBRX	Pan Brothers Tbk
8	2014	SMSM	Selamat Sempurna Tbk
9	2014	SRSN	Indo Acidatama Tbk
10	2014	TCID	Mandom Indonesia Tbk
11	2014	WIIM	Wismilak Inti Makmur Tbk
12	2014	ALDO	Alkindo naratama Tbk
13	2014	AMFG	Asahimas Flat Glass Tbk
14	2014	ARGO	Argo Pantes Tbk
15	2014	DPNS	Duta Pertiwi Nusantara Tbk
16	2014	GDST	Gunawan Dianjaya Steel Tbk
17	2014	IKBI	Sumi Indo Kabel Tbk
18	2014	INAI	Indal Aluminium Industry Tbk
19	2014	INCI	Intanwijaya Internasional Tbk
20	2014	INDS	Indospring Tbk
21	2014	KRAS	Krakatau Steel (Persero) Tbk
22	2014	LION	Lion Metal Works Tbk
23	2014	LMPI	Langgeng Makmur Industri Tbk
24	2014	MASA	Multistrada Arah Sarana Tbk
25	2014	MLIA	Mulia Industrindo Tbk
26	2014	NIKL	Pelat Timah Nusantara Tbk
27	2014	NIPS	Nipress Tbk
28	2014	PSDN	Prasidha aneka Niaga Tbk
29	2014	SCCO	Supreme Cable Manufaktur Corporation Tbk
30	2014	SMGR	Semen Indonesia (Persero) Tbk
31	2014	VOKS	Voksel Electric Tbk
32	2014	YPAS	Yanaprima Hastapersada Tbk
33	2015	ASII	Astra International Tbk

34	2015	BTON	Betonjaya Manunggal Tbk
35	2015	CEKA	Wilmar Cahaya Indonesia Tbk
36	2015	CTBN	Citra Tubindo Tbk
37	2015	INDF	Indofood Sukses Makmur Tbk
38	2015	KDSI	Kedawung Setia Industrial Tbk
39	2015	PBRX	Pan Brothers Tbk
40	2015	SMSM	Selamat Sempurna Tbk
41	2015	SRSN	Indo Acidatama Tbk
42	2015	TCID	Mandom Indonesia Tbk
43	2015	WIIM	Wismilak Inti Makmur Tbk
44	2015	ALDO	Alkindo naratama Tbk
45	2015	AMFG	Asahimas Flat Glass Tbk
46	2015	ARGO	Argo Pantas Tbk
47	2015	DPNS	Duta Pertiwi Nusantara Tbk
48	2015	GDST	Gunawan Dianjaya Steel Tbk
49	2015	IKBI	Sumi Indo Kabel Tbk
50	2015	INAI	Indal Aluminium Industry Tbk
51	2015	INCI	Intanwijaya Internasional Tbk
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89	2016	MLIA	Mulia Industrindo Tbk
90	2016	NIKL	Pelat Timah Nusantara Tbk
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93	2016	SCCO	Supreme Cable Manufaktur Corporation Tbk
94	2016	SMGR	Semen Indonesia (Persero) Tbk
95	2016	VOKS	Voksel Electric Tbk
96	2016	YPAS	Yanaprima Hastapersada Tbk

**Lampiran 2. Input Data SPSS**

**Daftar Perusahaan Diolah  
Perusahaan Manufaktur di Bursa Efek Indonesia  
Tahun 2014-2016**

No	Kode Perusahaan	Tahun	Variabel Dependen	Variabel Independen		
			Konservatisme Akuntansi	Struktur Kepemilikan Manajerial	<i>Growth Opportunities</i>	Ukuran Perusahaan
1	ASII	2014	16.967,00	0,0002869	2.501,02	11,37
2	ASII	2015	50.954,00	0,0003684	1.919,67	11,39
3	ASII	2016	24.384,00	0,0003999	2.394,47	11,42
4	BTON	2014	43.005.957.417,00	0,0958333	0,66	11,24
5	BTON	2015	34.198.589.600,00	0,0958333	0,53	11,26
6	BTON	2016	24.457.010.154,00	0,0958333	0,63	11,25
7	CEKA	2014	-24.419.138.826,00	0,1297966	0,83	12,11
8	CEKA	2015	-13.866.327.282,00	0,0037815	0,63	12,17
9	CEKA	2016	14.039.913.582,00	0,0075630	0,90	12,15
10	CTBN	2014	57.135.490,00	0,0003469	30.487,86	8,40
11	CTBN	2015	75.081.026,00	0,0003469	33.134,37	8,35
12	CTBN	2016	73.143.088,00	0,0000131	35.128,42	8,21
13	INDF	2014	-916.292,00	0,0001572	1.471.609,16	7,93
14	INDF	2015	143.609,00	0,0000057	1.053.734,43	7,96
15	INDF	2016	1.466.655,00	0,0000057	1.583.582,76	7,91

16	KDSI	2014	118.555.028.924,00	0,0478198	0,40	11,98
17	KDSI	2015	118.979.620.488,00	0,0481160	0,20	12,07
18	KDSI	2016	131.503.005.226,00	0,0481899	0,34	12,06
19	PBRX	2014	19.175.412,00	0,0019758	16.241,87	8,56
20	PBRX	2015	14.397.333,00	0,0019758	16.806,72	8,65
21	PBRX	2016	22.308.103,00	0,0416541	13.090,89	8,72
22	SMSM	2014	1.039.052,00	0,0125988	14.133,18	9,24
23	SMSM	2015	883.392,00	0,0834177	4.758,09	9,35
24	SMSM	2016	952.007,00	0,0799625	3.571,71	9,35
25	SRSN	2014	122.970.924,00	0,1159433	0,93	11,67
26	SRSN	2015	114.039.940,00	0,1159433	0,89	11,76
27	SRSN	2016	144.705.121,00	0,1159433	0,75	11,86
28	TCID	2014	-116.067.501.770,00	0,0013578	2,81	12,27
29	TCID	2015	287.046.133.089,00	0,0013578	1,93	12,32
30	TCID	2016	-98.373.831.321,00	0,0014224	1,41	12,34
31	WIIM	2014	-157.830.568.938,00	0,2460821	1,54	12,12
32	WIIM	2015	-176.277.858.716,00	0,2460821	0,96	12,13
33	WIIM	2016	-115.134.130.677,00	0,2484153	0,93	12,13
34	ALDO	2014	59.833.160.429,00	0,1432168	2,54	11,55
35	ALDO	2015	69.521.487.458,00	0,1432168	2,37	11,56
36	ALDO	2016	81.997.917.117,00	0,1432168	1,64	11,61
37	AMFG	2014	1.546.163,00	0,0023041	885.349,55	6,60
38	AMFG	2015	1.929.513,00	0,0023041	838.499,41	6,63
39	AMFG	2016	2.062.828,00	0,0023041	807.887,39	6,74

40	ARGO	2014	180.467.055,00	0,0247364	-17.781,00	8,16
41	ARGO	2015	200.736.082,00	0,0247364	-9.542,97	8,11
42	ARGO	2016	157.678.337,00	0,0247364	-5.299,09	8,07
43	DPNS	2014	21.474.312.407,00	0,0571088	0,50	11,43
44	DPNS	2015	25.808.436.842,00	0,0571088	0,53	11,44
45	DPNS	2016	24.781.258.026,00	0,0571088	0,50	11,47
46	GDST	2014	391.459.537.892,00	0,0134683	0,97	12,13
47	GDST	2015	-63.892.524.889,00	0,0134683	0,60	12,07
48	GDST	2016	-76.933.254.763,00	0,0134683	1,11	12,10
49	IKBI	2014	15.313.106,00	0,0009510	5.333,42	7,86
50	IKBI	2015	18.706.477,00	0,0009510	5.324,91	7,88
51	IKBI	2016	20.154.482,00	0,0002377	6.662,14	7,90
52	INAI	2014	85.417.380.840,00	0,0021752	0,91	11,95
53	INAI	2015	61.435.177.308,00	0,0050499	0,53	12,12
54	INAI	2016	77.102.695.609,00	0,0050499	0,79	12,13
55	INCI	2014	97.378.250.363,00	0,1387781	0,31	11,17
56	INCI	2015	99.243.134.044,00	0,1387781	0,36	11,23
57	INCI	2016	91.576.911.626,00	0,3358130	0,23	11,43
58	INDS	2014	-99.332.327.570,00	0,0043527	0,58	12,36
59	INDS	2015	-181.840.155.184,00	0,0043527	0,12	12,41
60	INDS	2016	-202.960.614.777,00	0,0043527	0,26	12,39
61	KRAS	2014	492.676,00	0,0001452	8.635.952,15	6,42
62	KRAS	2015	466.527,00	0,0000719	2.585.011,21	6,57
63	KRAS	2016	484.959,00	0,0000586	8.097.467,99	6,60

64	LION	2014	-35.159.625.836,00	0,0248962	1,14	11,78
65	LION	2015	-21.502.962.272,00	0,0024896	1,20	11,81
66	LION	2016	-26.519.977.331,00	0,0024896	1,16	11,84
67	LMPI	2014	217.419.182.724,00	0,0002781	0,45	11,91
68	LMPI	2015	223.539.238.170,00	0,0001668	0,28	11,90
69	LMPI	2016	247.663.444.317,00	0,0001668	0,33	11,91
70	MASA	2014	164.825.419,00	0,1578583	10.313,81	8,80
71	MASA	2015	256.572.232,00	0,1580608	9.330,44	8,78
72	MASA	2016	262.031.689,00	0,1580608	7.314,54	8,79
73	MLIA	2014	3.216.691.630,00	0,0005788	525,57	9,86
74	MLIA	2015	3.584.444.865,00	0,0005788	611,01	9,85
75	MLIA	2016	4.119.681.003,00	0,0005788	451,09	9,89
76	NIKL	2014	2.093,00	0,0003266	9.475.113,49	5,08
77	NIKL	2015	7.022.750,00	0,0003266	3.368,12	8,06
78	NIKL	2016	11.865.864,00	0,0003266	141.912,20	8,08
79	NIPS	2014	24.806.303,00	0,0336592	1.243,52	9,08
80	NIPS	2015	52.312.481,00	0,0600538	673,08	9,19
81	NIPS	2016	-49.331.897,00	0,0545944	616,70	9,19
82	PSDN	2014	78.197.698.277,00	0,0139243	0,54	11,79
83	PSDN	2015	78.826.630.445,00	0,0139243	0,54	11,79
84	PSDN	2016	96.082.704.913,00	0,0238702	0,58	11,82
85	SCCO	2014	199.378.016.331,00	0,0576670	1,00	12,22
86	SCCO	2015	211.418.529.545,00	0,0576670	0,83	12,25
87	SCCO	2016	200.326.032.741,00	0,0576670	1,23	12,39



88	SMGR	2014	4.106.262.902,00	0,0000098	3.842,87	10,54
89	SMGR	2015	5.362.734.414,00	0,0000274	2.464,19	10,58
90	SMGR	2016	8.273.335.047,00	0,0000274	1.779,98	10,65
91	VOKS	2014	217.308.676.815,00	0,0978564	1,28	12,19
92	VOKS	2015	203.049.575.589,00	0,0978564	1,60	12,19
93	VOKS	2016	159.110.824.709,00	0,0978564	1,82	12,22
94	YPAS	2014	52.296.599.839,00	0,0035172	2,06	11,51
95	YPAS	2015	68.972.627.571,00	0,0035172	3,55	11,45
96	YPAS	2016	83.174.961.602,00	0,0035172	3,95	11,45

### Lampiran 3. Output Data SPSS

#### Uji Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MOWN	96	,0000057	,3358130	,046217148	,0674968426
GO	96	-17781,00	9475113,49	372683,0833	1560106,40947
SIZE	96	Rp121.419,00	Rp2.553.928.346.219,00	Rp581.371.906.707,2180	Rp713.192.267.799,83200
KA	96	-202960614777,00	391459537892,00	30376133062,9375	96286000475,17610
Valid N (listwise)	96				

#### Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		96
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	1.09096312
Most Extreme Differences	Absolute	.115
	Positive	.115
	Negative	-.114
Kolmogorov-Smirnov Z		1.126
Asymp. Sig. (2-tailed)		.158

a. Test distribution is Normal.

b. Calculated from data.

## Uji Multikolinearitas

### Coefficients<sup>a</sup>

Model		Collinearity Statistics	
		Tolerance	VIF
1	STRUKTUR KEPEMLIKAN MANAJERIAL (X1)	.929	1.076
	GROWTH OPPORTUNITIES (X2)	.729	1.372
	UKURAN PERUSAHAAN (X3)	.696	1.437

a. Dependent Variable: KONSERVATISME AKUTANSI (Y)

## Uji Heteroskedastisitas

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.385	.515		2.690	.008
	STRUKTUR KEPEMLIKAN MANAJERIAL (X1)	-1.486	1.166	-.135	-1.275	.206
	GROWTH OPPORTUNITIES (X2)	-6.7E-008	.000	-.138	-1.152	.252
	UKURAN PERUSAHAAN (X3)	-.049	.048	-.123	-1.007	.317

a. Dependent Variable: ABS2

## Uji Autokorelasi

### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.099 <sup>a</sup>	.010	-.022	1.426E+010	1.836

a. Predictors: (Constant), UKURAN PERUSAHAAN (X3), STRUKTUR KEPEMLIKAN MANAJERIAL (X1), GROWTH OPPORTUNITIES (X2)

b. Dependent Variable: ABS6

## Uji Hipotesis

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics				
					R Square Change	F Change	df1	df2	Sig. F Change
1	.778 <sup>a</sup>	.605	.589	3.27600	.605	38.330	3	75	.000

a. Predictors: (Constant), UKURAN PERUSAHAAN (X3), STRUKTUR KEPEMILIKAN MANAJERIAL (X1), GROWTH OPPORTUNITIES (X2)

### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1234.103	3	411.368	38.330	.000 <sup>a</sup>
	Residual	804.911	75	10.732		
	Total	2039.014	78			

a. Predictors: (Constant), UKURAN PERUSAHAAN (X3), STRUKTUR KEPEMILIKAN MANAJERIAL (X1), GROWTH OPPORTUNITIES (X2)

b. Dependent Variable: Y\_LN

### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.748	2.403		.311	.756
	STRUKTUR KEPEMILIKAN MANAJERIAL (X1)	5.949	6.325	.072	.941	.350
	GROWTH OPPORTUNITIES (X2)	-1.5E-007	.000	-.050	-.590	.557
	UKURAN PERUSAHAAN (X3)	1.926	.233	.726	8.272	.000

a. Dependent Variable: Y\_LN