

DAFATAR LAMPIRAN

Lampiran 1

Daftar Perusahaan sampel

Daftar Perusahaan Sampel		
No	Kode Perusahaan	Nama Perusahaan
1	ABDA	Asuransi Bina Dana Arta, Tbk
2	AHAP	Asuransi Harta Aman Pratama, Tbk
3	AMAG	Asuransi Multi Artha Guna, Tbk
4	ASBI	Asuransi Bintang, Tbk
5	ASDM	Asuransi Dayin Mitra, Tbk
6	ASJT	Asuransi Jasa Tania, Tbk
7	ASRM	Asuransi Ramayana, Tbk
8	LPGI	Lippo General Insurance, Tbk
9	MREI	Maskapai Reasuransi Indonesia, Tbk
10	PNIN	Panin Insurance, Tbk

Lampiran 2

Data Input Variabel Dependen menggunakan Model Discretionary Accruals

No	Kode Perusahaan	Tahun	Laba bersih	Arus Kas dari Aktivitas Operasi	TACit
1	ABDA	2012	Rp 118,689,198	Rp 152,055,633	-Rp 33,366,435
2	ABDA	2013	Rp 151,478,596	Rp 291,321,866	-Rp 139,843,270
3	ABDA	2014	Rp 172,242,006	Rp 225,949,122	-Rp 53,707,116
4	ABDA	2015	Rp 268,564,704	Rp 130,278,791	Rp 138,285,913
5	ABDA	2016	Rp 173,481,650	Rp 121,204,705	Rp 52,276,945
6	ABDA	2017	Rp 160,822,141	Rp 63,962,220	Rp 96,859,921
7	AHAP	2012	Rp 16,548,711,550	Rp 19,999,092,259	-Rp 3,450,380,709
8	AHAP	2013	Rp 21,547,053,524	Rp 20,062,809,525	Rp 1,484,243,999
9	AHAP	2014	Rp 22,202,740,050	-Rp 9,635,670,285	Rp 31,838,410,335
10	AHAP	2015	Rp 8,140,389,343	-Rp 3,693,738,197	Rp 11,834,127,540
11	AHAP	2016	Rp 8,197,087,610	-Rp 41,409,163,556	Rp 49,606,251,166
12	AHAP	2017	-Rp 41,421,670,130	-Rp 51,001,271,222	Rp 9,579,601,092
13	AMAG	2012	Rp 147,142,681	Rp 199,750,799	-Rp 52,608,118
14	AMAG	2013	Rp 152,769,616	Rp 96,601,830	Rp 56,167,786
15	AMAG	2014	Rp 139,697,671	Rp 19,768,454	Rp 119,929,217
16	AMAG	2015	Rp 193,750,252	Rp 29,114,979	Rp 164,635,273
17	AMAG	2016	Rp 130,306,422	-Rp 49,487,215	Rp 179,793,637
18	AMAG	2017	Rp 123,189,910	Rp 71,805,602	Rp 51,384,308
19	ASBI	2012	Rp 26,290,725	Rp 47,438,543	-Rp 21,147,818
20	ASBI	2013	Rp 19,792,073	Rp 23,054,686	-Rp 3,262,613

No	Kode Perusahaan	Tahun	Laba bersih	Arus Kas dari Aktivitas Operasi	TACit
21	ASBI	2014	Rp 9,841,575	Rp 5,671,237	Rp 4,170,338
22	ASBI	2015	Rp 28,199,274	Rp 13,329,332	Rp 14,869,942
23	ASBI	2016	Rp 15,304,781	-Rp 11,314,062	Rp 26,618,843
24	ASBI	2017	Rp 13,511,396	Rp 11,178,200	Rp 2,333,196
25	ASDM	2012	Rp 28,542,518	Rp 67,776,647	-Rp 39,234,129
26	ASDM	2013	Rp 32,841,044	-Rp 19,356,903	Rp 52,197,947
27	ASDM	2014	Rp 37,735,269	Rp 45,527,304	-Rp 7,792,035
28	ASDM	2015	Rp 44,273,233	-Rp 29,389,724	Rp 73,662,957
29	ASDM	2016	Rp 39,050,842	Rp 56,049,323	-Rp 16,998,481
30	ASDM	2017	Rp 40,277,850	-Rp 30,764,958	Rp 71,042,808
31	ASJT	2012	Rp 12,461,651,856	Rp 191,562,022	Rp 12,270,089,834
32	ASJT	2013	Rp 5,653,945,887	Rp 18,708,787,511	-Rp 13,054,841,624
33	ASJT	2014	Rp 17,542,531,285	Rp 39,499,859,799	-Rp 21,957,328,514
34	ASJT	2015	Rp 17,813,465,476	Rp 5,738,109,796	Rp 12,075,355,680
35	ASJT	2016	Rp 23,701,257,939	Rp 31,426,678,045	-Rp 7,725,420,106
36	ASJT	2017	Rp 22,671,689,194	-Rp 19,184,706,187	Rp 41,856,395,381
37	ASRM	2012	Rp 32,642,019,259	Rp 25,368,324,684	Rp 7,273,694,575
38	ASRM	2013	Rp 33,721,738,766	Rp 31,614,383,195	Rp 2,107,355,571
39	ASRM	2014	Rp 58,322,310,738	-Rp 3,294,639,324	Rp 61,616,950,062
40	ASRM	2015	Rp 63,903,945,169	Rp 37,129,013,639	Rp 26,774,931,530
41	ASRM	2016	Rp 63,150,682,797	Rp 34,788,652,205	Rp 28,362,030,592
42	ASRM	2017	Rp 60,923,475,809	Rp 17,543,178,015	Rp 43,380,297,794
43	LPGI	2012	Rp 42,621,869,232	Rp 53,280,541,797	-Rp 10,658,672,565

No	Kode Perusahaan	Tahun	Laba bersih	Arus Kas dari Aktivitas Operasi	TACit
44	LPGI	2013	Rp 79,133,870,657	Rp 22,566,084,216	Rp 56,567,786,441
45	LPGI	2014	Rp 127,873,024,696	-Rp134,298,752,859	Rp 262,171,777,555
46	LPGI	2015	Rp 77,658,202,481	Rp 7,959,770,865	Rp 69,698,431,616
47	LPGI	2016	Rp 83,158,110,808	Rp 23,850,676,069	Rp 59,307,434,739
48	LPGI	2017	Rp 21,318,165,130	Rp 103,152,458,121	-Rp 81,834,292,991
49	MREI	2012	Rp 96,691,918,266	Rp 111,296,100,361	-Rp 14,604,182,095
50	MREI	2013	Rp 104,250,117,295	Rp 86,229,452,577	Rp 18,020,664,718
51	MREI	2014	Rp 12,633,427,635	Rp 11,260,358,713	Rp 1,373,068,922
52	MREI	2015	Rp 135,500,683,483	Rp 123,436,278,525	Rp 12,064,404,958
53	MREI	2016	Rp 145,829,529,481	Rp 135,667,235,659	Rp 10,162,293,822
54	MREI	2017	Rp 161,075,507,586	Rp 125,125,448,851	Rp 35,950,058,735
55	PNIN	2012	Rp 1,264,168	Rp 7,349	Rp 1,256,819
56	PNIN	2013	Rp 1,329,535	-Rp 206,873	Rp 1,536,408
57	PNIN	2014	Rp 1,409,768	Rp 962,782	Rp 446,986
58	PNIN	2015	Rp 1,268,496	-Rp 736,845	Rp 2,005,341
59	PNIN	2016	Rp 1,678,382	-Rp 198,690	Rp 1,877,072
60	PNIN	2017	Rp 1,863,488	-Rp 436,096	Rp 2,299,584

No	Kode Perusahaan	Tahun	TAit-1	TACit/TAit-1	1/TAit-1
1	ABDA	2012	Rp 1,426,730,624	-0.02338664	0.000497018
2	ABDA	2013	Rp 1,796,429,549	-0.077845118	0.000496771
3	ABDA	2014	Rp 2,153,350,059	-0.024941191	0.000496524
4	ABDA	2015	Rp 2,681,037,810	0.051579248	0.000496278
5	ABDA	2016	Rp 2,846,759,759	0.018363666	0.000496032
6	ABDA	2017	Rp 2,813,838,947	0.034422695	0.000495786
7	AHAP	2012	Rp 144,971,929,380	-0.023800337	0.000497018
8	AHAP	2013	Rp 252,378,052,864	0.005881034	0.000496771
9	AHAP	2014	Rp 296,406,594,893	0.107414649	0.000496524
10	AHAP	2015	Rp 365,644,332,562	0.032365133	0.000496278
11	AHAP	2016	Rp 468,591,026,892	0.105862572	0.000496032
12	AHAP	2017	Rp 443,993,768,572	0.021575981	0.000495786
13	AMAG	2012	Rp 1,078,494,447	-0.04877922	0.000497018
14	AMAG	2013	Rp 1,349,457,388	0.041622497	0.000496771
15	AMAG	2014	Rp 1,478,728,388	0.081102938	0.000496524
16	AMAG	2015	Rp 1,651,782,487	0.099671279	0.000496278
17	AMAG	2016	Rp 2,627,811,764	0.068419527	0.000496032
18	AMAG	2017	Rp 3,438,388,457	0.0149443	0.000495786
19	ASBI	2012	Rp 245,566,009	-0.08611867	0.000497018
20	ASBI	2013	Rp 369,709,147	-0.00882481	0.000496771
21	ASBI	2014	Rp 398,947,898	0.01045334	0.000496524
22	ASBI	2015	Rp 439,681,392	0.033819812	0.000496278
23	ASBI	2016	Rp 494,002,999	0.05388397	0.000496032
24	ASBI	2017	Rp 525,898,830	0.004436587	0.000495786

No	Kode Perusahaan	Tahun	TAit-1	TACit/TAit-1	1/TAit-1
25	ASDM	2012	Rp 954,710,771	-0.041095304	0.000497018
26	ASDM	2013	Rp 996,178,690	0.052398177	0.000496771
27	ASDM	2014	Rp 1,099,220,176	-0.007088694	0.000496524
28	ASDM	2015	Rp 1,353,902,235	0.054407885	0.000496278
29	ASDM	2016	Rp 1,464,530,018	-0.011606782	0.000496032
30	ASDM	2017	Rp 1,063,856,088	0.066778589	0.000495786
31	ASJT	2012	Rp 162,570,031,406	0.075475718	0.000497018
32	ASJT	2013	Rp 189,137,638,694	-0.06902297	0.000496771
33	ASJT	2014	Rp 202,092,221,126	-0.108650043	0.000496524
34	ASJT	2015	Rp 314,846,253,774	0.038353182	0.000496278
35	ASJT	2016	Rp 390,083,140,109	-0.019804548	0.000496032
36	ASJT	2017	Rp 427,049,477,330	0.098012988	0.000495786
37	ASRM	2012	Rp 810,254,708,119	0.008977047	0.000497018
38	ASRM	2013	Rp 1,070,925,850,176	0.001967788	0.000496771
39	ASRM	2014	Rp 1,167,762,378,643	0.052764973	0.000496524
40	ASRM	2015	Rp 1,385,987,344,448	0.019318309	0.000496278
41	ASRM	2016	Rp 1,422,094,069,358	0.01994385	0.000496032
42	ASRM	2017	Rp 1,434,654,843,880	0.030237446	0.000495786
43	LPGI	2012	Rp 956,657,189,094	-0.01114158	0.000497018
44	LPGI	2013	Rp 1,447,602,269,215	0.039076884	0.000496771
45	LPGI	2014	Rp 1,712,065,603,832	0.153131853	0.000496524
46	LPGI	2015	Rp 2,188,478,244,910	0.031847898	0.000496278
47	LPGI	2016	Rp 2,228,730,234,130	0.026610414	0.000496032
48	LPGI	2017	Rp 2,300,958,312,318	-0.035565309	0.000495786

No	Kode Perusahaan	Tahun	TAit-1	TACit/TAit-1	1/TAit-1
49	MREI	2012	Rp 616,185,465,577	-0.023700952	0.000497018
50	MREI	2013	Rp 100,389,580,058	0.179507322	0.000496771
51	MREI	2014	Rp 985,401,180,875	0.001393411	0.000496524
52	MREI	2015	Rp 151,085,969,477	0.07985126	0.000496278
53	MREI	2016	Rp 1,438,685,564,221	0.007063596	0.000496032
54	MREI	2017	Rp 1,833,551,441,321	0.01960679	0.000495786
55	PNIN	2012	Rp 10,511,097	0.119570678	0.000497018
56	PNIN	2013	Rp 13,059,093	0.117650437	0.000496771
57	PNIN	2014	Rp 17,740,266	0.025196127	0.000496524
58	PNIN	2015	Rp 19,589,237	0.102369531	0.000496278
59	PNIN	2016	Rp 23,097,621	0.081266898	0.000496032
60	PNIN	2017	Rp 24,973,558	0.092080752	0.000495786

No	Kode Perusahaan	Tahun	REVit	REVit-1	ΔREVit
1	ABDA	2012	Rp 727,258,782	Rp 601,077,990	Rp 126,180,792
2	ABDA	2013	Rp 873,313,769	Rp 727,258,782	Rp 146,054,987
3	ABDA	2014	Rp 1,181,076,303	Rp 873,313,769	Rp 307,762,534
4	ABDA	2015	Rp 1,378,910,415	Rp 1,181,076,303	Rp 197,834,112
5	ABDA	2016	Rp 1,318,080,691	Rp 1,378,910,415	-Rp 60,829,724
6	ABDA	2017	Rp 1,247,260,864	Rp 1,318,080,691	-Rp 70,819,827
7	AHAP	2012	Rp 181,879,824,231	Rp 146,378,476,449	Rp 35,501,347,782

No	Kode Perusahaan	Tahun	REViT	REViT-1	ΔREViT
8	AHAP	2013	Rp 222,399,423,176	Rp 181,879,824,231	Rp 40,519,598,945
9	AHAP	2014	Rp 257,900,946,781	Rp 222,399,423,176	Rp 35,501,523,605
10	AHAP	2015	Rp 244,321,630,923	Rp 257,900,946,781	-Rp 13,579,315,858
11	AHAP	2016	Rp 216,921,997,902	Rp 244,321,630,923	-Rp 27,399,633,021
12	AHAP	2017	Rp 170,517,416,213	Rp 216,921,997,902	-Rp 46,404,581,689
13	AMAG	2012	Rp 441,491,099	Rp 308,518,235	Rp 132,972,864
14	AMAG	2013	Rp 497,183,977	Rp 441,491,099	Rp 55,692,878
15	AMAG	2014	Rp 571,071,098	Rp 497,183,977	Rp 73,887,121
16	AMAG	2015	Rp 757,076,355	Rp 571,071,098	Rp 186,005,257
17	AMAG	2016	Rp 748,055,685	Rp 757,076,355	-Rp 9,020,670
18	AMAG	2017	Rp 768,738,026	Rp 748,055,685	Rp 20,682,341
19	ASBI	2012	Rp 229,953,236	Rp 134,277,252	Rp 95,675,984
20	ASBI	2013	Rp 249,395,041	Rp 229,953,236	Rp 19,441,805
21	ASBI	2014	Rp 229,181,829	Rp 249,395,041	-Rp 20,213,212
22	ASBI	2015	Rp 296,239,350	Rp 229,181,829	Rp 67,057,521
23	ASBI	2016	Rp 330,297,079	Rp 296,239,350	Rp 34,057,729
24	ASBI	2017	Rp 375,565,288	Rp 330,297,079	Rp 45,268,209
25	ASDM	2012	Rp 141,331,921	Rp 128,494,867	Rp 12,837,054
26	ASDM	2013	Rp 169,918,014	Rp 141,331,921	Rp 28,586,093
27	ASDM	2014	Rp 197,761,186	Rp 169,918,014	Rp 27,843,172
28	ASDM	2015	Rp 204,660,500	Rp 197,761,186	Rp 6,899,314
29	ASDM	2016	Rp 195,247,822	Rp 204,660,500	-Rp 9,412,678
30	ASDM	2017	Rp 201,227,236	Rp 195,247,822	Rp 5,979,414
31	ASJT	2012	Rp 175,445,082,575	Rp 114,392,873,431	Rp 61,052,209,144

No	Kode Perusahaan	Tahun	REVit	REVit-1	ΔREVit
32	ASJT	2013	Rp 233,138,491,099	Rp 175,445,082,575	Rp 57,693,408,524
33	ASJT	2014	Rp 202,652,531,652	Rp 233,138,491,099	-Rp 30,485,959,447
34	ASJT	2015	Rp 211,075,124,109	Rp 202,652,531,652	Rp 8,422,592,457
35	ASJT	2016	Rp 195,990,812,657	Rp 211,075,124,109	-Rp 15,084,311,452
36	ASJT	2017	Rp 174,285,978,503	Rp 195,990,812,657	-Rp 21,704,834,154
37	ASRM	2012	Rp 525,111,973,139	Rp 129,917,399,427	Rp 395,194,573,712
38	ASRM	2013	Rp 565,810,772,387	Rp 525,111,973,139	Rp 40,698,799,248
39	ASRM	2014	Rp 774,819,112,346	Rp 565,810,772,387	Rp 209,008,339,959
40	ASRM	2015	Rp 970,072,640,452	Rp 774,819,112,346	Rp 195,253,528,106
41	ASRM	2016	Rp 1,102,193,117,631	Rp 970,072,640,452	Rp 132,120,477,179
42	ASRM	2017	Rp 1,135,933,882,188	Rp 1,102,193,117,631	Rp 33,740,764,557
43	LPGI	2012	Rp 446,833,887,724	Rp 369,204,953,485	Rp 77,628,934,239
44	LPGI	2013	Rp 573,670,851,440	Rp 446,833,887,724	Rp 126,836,963,716
45	LPGI	2014	Rp 693,330,241,157	Rp 573,670,851,440	Rp 119,659,389,717
46	LPGI	2015	Rp 851,081,606,373	Rp 693,330,241,157	Rp 157,751,365,216
47	LPGI	2016	Rp 991,830,802,449	Rp 851,081,606,373	Rp 140,749,196,076
48	LPGI	2017	Rp 571,454,610,927	Rp 991,830,802,449	-Rp 420,376,191,522
49	MREI	2012	Rp 498,512,061,569	Rp 408,731,910,586	Rp 89,780,150,983
50	MREI	2013	Rp 561,143,436,646	Rp 498,512,061,569	Rp 62,631,375,077
51	MREI	2014	Rp 654,187,637,115	Rp 561,143,436,646	Rp 93,044,200,469
52	MREI	2015	Rp 801,353,326,057	Rp 654,187,637,115	Rp 147,165,688,942
53	MREI	2016	Rp 964,412,403,333	Rp 801,353,326,057	Rp 163,059,077,276
54	MREI	2017	Rp 1,012,977,131,318	Rp 964,412,403,333	Rp 48,564,727,985
55	PNIN	2012	Rp 2,750,063	Rp 2,772,232	-Rp 22,169

No	Kode Perusahaan	Tahun	REVit	REVit-1	ΔREVit
56	PNIN	2013	Rp 3,836,395	Rp 2,750,063	Rp 1,086,332
57	PNIN	2014	Rp 4,426,991	Rp 3,836,395	Rp 590,596
58	PNIN	2015	Rp 5,240,137	Rp 4,426,991	Rp 813,146
59	PNIN	2016	Rp 4,488,424	Rp 5,240,137	-Rp 751,713
60	PNIN	2017	Rp 5,379,132	Rp 4,488,424	Rp 890,708

No	Kode Perusahaan	Tahun	RECit	RECit-1	ΔRECit
1	ABDA	2012	Rp 143,272,725	Rp 74,701,435	Rp 68,571,290
2	ABDA	2013	Rp 155,179,491	Rp 143,272,725	Rp 11,906,766
3	ABDA	2014	Rp 231,484,690	Rp 155,179,491	Rp 76,305,199
4	ABDA	2015	Rp 374,171,919	Rp 231,484,690	Rp 142,687,229
5	ABDA	2016	Rp 266,836,690	Rp 374,171,919	-Rp 107,335,229
6	ABDA	2017	Rp 255,885,043	Rp 266,836,690	-Rp 10,951,647
7	AHAP	2012	Rp 78,636,977,814	Rp 16,358,126,771	Rp 62,278,851,043
8	AHAP	2013	Rp 100,785,964,014	Rp 78,636,977,814	Rp 22,148,986,200
9	AHAP	2014	Rp 163,023,646,053	Rp 100,785,964,014	Rp 62,237,682,039
10	AHAP	2015	Rp 169,867,379,433	Rp 163,023,646,053	Rp 6,843,733,380
11	AHAP	2016	Rp 232,645,672,566	Rp 169,867,379,433	Rp 62,778,293,133
12	AHAP	2017	Rp 199,469,486,071	Rp 232,645,672,566	-Rp 33,176,186,495
13	AMAG	2012	Rp 21,546,674	Rp 7,772,681	Rp 13,773,993

No	Kode Perusahaan	Tahun	RECit	RECit-1	ΔRECit
14	AMAG	2013	Rp 24,076,852	Rp 21,546,674	Rp 2,530,178
15	AMAG	2014	Rp 38,070,769	Rp 24,076,852	Rp 13,993,917
16	AMAG	2015	Rp 138,127,036	Rp 38,070,769	Rp 100,056,267
17	AMAG	2016	Rp 209,697,709	Rp 138,127,036	Rp 71,570,673
18	AMAG	2017	Rp 353,099,089	Rp 209,697,709	Rp 143,401,380
19	ASBI	2012	Rp 91,428,308	Rp 73,998,501	Rp 17,429,807
20	ASBI	2013	Rp 100,650,153	Rp 91,428,308	Rp 9,221,845
21	ASBI	2014	Rp 110,882,938	Rp 100,650,153	Rp 10,232,785
22	ASBI	2015	Rp 133,843,359	Rp 110,882,938	Rp 22,960,421
23	ASBI	2016	Rp 141,764,908	Rp 133,843,359	Rp 7,921,549
24	ASBI	2017	Rp 178,308,378	Rp 141,764,908	Rp 36,543,470
25	ASDM	2012	Rp 173,583,325	Rp 115,771,661	Rp 57,811,664
26	ASDM	2013	Rp 152,252,130	Rp 173,583,325	-Rp 21,331,195
27	ASDM	2014	Rp 165,288,192	Rp 152,252,130	Rp 13,036,062
28	ASDM	2015	Rp 179,278,742	Rp 165,288,192	Rp 13,990,550
29	ASDM	2016	Rp 207,874,328	Rp 179,278,742	Rp 28,595,586
30	ASDM	2017	Rp 227,881,524	Rp 207,874,328	Rp 20,007,196
31	ASJT	2012	Rp 54,676,362,208	Rp 47,051,606,884	Rp 7,624,755,324
32	ASJT	2013	Rp 61,135,323,114	Rp 54,676,362,208	Rp 6,458,960,906
33	ASJT	2014	Rp 65,564,599,126	Rp 61,135,323,114	Rp 4,429,276,012
34	ASJT	2015	Rp 86,263,624,926	Rp 65,564,599,126	Rp 20,699,025,800
35	ASJT	2016	Rp 72,122,116,864	Rp 86,263,624,926	-Rp 14,141,508,062
36	ASJT	2017	Rp 105,301,872,994	Rp 72,122,116,864	Rp 33,179,756,130

No	Kode Perusahaan	Tahun	RECit	RECit-1	ΔRECit
37	ASRM	2012	Rp 132,202,235,498	Rp 121,987,842,348	Rp 10,214,393,150
38	ASRM	2013	Rp 129,437,844,886	Rp 132,202,235,498	-Rp 2,764,390,612
39	ASRM	2014	Rp 239,499,940,104	Rp 129,437,844,886	Rp 110,062,095,218
40	ASRM	2015	Rp 213,226,534,698	Rp 239,499,940,104	-Rp 26,273,405,406
41	ASRM	2016	Rp 250,847,298,154	Rp 213,226,534,698	Rp 37,620,763,456
42	ASRM	2017	Rp 262,077,458,183	Rp 250,847,298,154	Rp 11,230,160,029
43	LPGI	2012	Rp 135,174,243,597	Rp 231,342,142,658	-Rp 96,167,899,061
44	LPGI	2013	Rp 208,569,843,564	Rp 135,174,243,597	Rp 73,395,599,967
45	LPGI	2014	Rp 288,412,779,915	Rp 208,569,843,564	Rp 79,842,936,351
46	LPGI	2015	Rp 351,356,813,313	Rp 288,412,779,915	Rp 62,944,033,398
47	LPGI	2016	Rp 404,272,142,692	Rp 351,356,813,313	Rp 52,915,329,379
48	LPGI	2017	Rp 330,638,545,394	Rp 404,272,142,692	-Rp 73,633,597,298
49	MREI	2012	Rp 76,037,649,309	Rp 62,661,203,175	Rp 13,376,446,134
50	MREI	2013	Rp 138,580,701,522	Rp 76,037,649,309	Rp 62,543,052,213
51	MREI	2014	Rp 220,246,573,176	Rp 138,580,701,522	Rp 81,665,871,654
52	MREI	2015	Rp 259,718,863,600	Rp 220,246,573,176	Rp 39,472,290,424
53	MREI	2016	Rp 355,714,057,767	Rp 259,718,863,600	Rp 95,995,194,167
54	MREI	2017	Rp 527,210,073,506	Rp 355,714,057,767	Rp 171,496,015,739
55	PNIN	2012	Rp 74,736	Rp 63,113	Rp 11,623
56	PNIN	2013	Rp 80,295	Rp 74,736	Rp 5,559
57	PNIN	2014	Rp 28,442	Rp 80,295	-Rp 51,853
58	PNIN	2015	Rp 175,937	Rp 28,442	Rp 147,495
59	PNIN	2016	Rp 46,017	Rp 175,937	-Rp 129,920

No	Kode Perusahaan	Tahun	RECit	RECit-1	Δ RECit
60	PNIN	2017	Rp 39,616	Rp 46,017	-Rp 6,401

No	Kode Perusahaan	Tahun	$(\Delta$ REVit- Δ RECit)		PPEit	PPEit/TAit-1	Δ REVit/TAit-1
			TAit-1				
1	ABDA	2012	0.040378682	0.040378682	Rp 64,226,501	0.045016557	0.088440516
2	ABDA	2013	0.074674913	0.074674913	Rp 72,587,715	0.040406658	0.081302931
3	ABDA	2014	0.107487092	0.107487092	Rp 97,679,218	0.045361514	0.142922667
4	ABDA	2015	0.02056923	0.02056923	Rp 97,524,250	0.036375559	0.073790124
5	ABDA	2016	0.016336294	0.016336294	Rp 93,148,671	0.032720946	-0.021368057
6	ABDA	2017	-0.021276335	-0.021276335	Rp 93,794,209	0.033333183	-0.025168401
7	AHAP	2012	-0.184708194	-0.184708194	Rp 7,324,094,795	0.050520779	0.244884289
8	AHAP	2013	0.072790057	0.072790057	Rp 8,292,567,462	0.03285772	0.160551199
9	AHAP	2014	-0.090200957	-0.090200957	Rp 8,148,966,508	0.027492528	0.119773056
10	AHAP	2015	-0.055854959	-0.055854959	Rp 22,807,428,132	0.062375992	-0.037138045
11	AHAP	2016	-0.192444842	-0.192444842	Rp 31,144,203,789	0.066463509	-0.058472381
12	AHAP	2017	-0.029794101	-0.029794101	Rp 28,969,276,589	0.065247034	-0.10451629
13	AMAG	2012	0.110523398	0.110523398	Rp 64,155,475	0.059486143	0.123294899
14	AMAG	2013	0.039395612	0.039395612	Rp 66,062,956	0.0489552	0.041270572
15	AMAG	2014	0.040503181	0.040503181	Rp 78,305,203	0.052954419	0.049966662
16	AMAG	2015	0.052034085	0.052034085	Rp 76,680,401	0.04642282	0.112608808
17	AMAG	2016	-0.030668613	-0.030668613	Rp 174,883,737	0.06655109	-0.003432769

No	Kode Perusahaan	Tahun	$(\Delta REVit - \Delta RECit)$		PPEit	PPEit/TAit-1	$\Delta REVit/TAit-1$
			TAit-1				
18	AMAG	2017	-0.035690859	-0.035690859	Rp 167,302,129	0.048657134	0.006015126
19	ASBI	2012	0.318636025	0.318636025	Rp 24,181,008	0.098470501	0.389614118
20	ASBI	2013	0.027643244	0.027643244	Rp 34,057,036	0.092118457	0.052586757
21	ASBI	2014	-0.076315722	-0.076315722	Rp 32,490,332	0.081440038	-0.050666295
22	ASBI	2015	0.100293305	0.100293305	Rp 32,214,535	0.073267906	0.152513894
23	ASBI	2016	0.052906926	0.052906926	Rp 32,790,469	0.066377065	0.068942353
24	ASBI	2017	0.016590147	0.016590147	Rp 114,005,987	0.216783116	0.08607779
25	ASDM	2012	-0.0471081	-0.0471081	Rp 14,295,653	0.014973805	0.013446014
26	ASDM	2013	0.050108769	0.050108769	Rp 18,458,801	0.018529608	0.028695748
27	ASDM	2014	0.013470559	0.013470559	Rp 19,087,498	0.017364581	0.025329932
28	ASDM	2015	-0.005237628	-0.005237628	Rp 22,919,384	0.016928389	0.005095873
29	ASDM	2016	-0.025952533	-0.025952533	Rp 25,911,598	0.017692774	-0.006427098
30	ASDM	2017	-0.013185789	-0.013185789	Rp 30,419,687	0.028593799	0.00562051
31	ASJT	2012	0.328642699	0.328642699	Rp 14,528,896,527	0.089370079	0.375544057
32	ASJT	2013	0.270884463	0.270884463	Rp 14,088,722,967	0.074489261	0.30503399
33	ASJT	2014	-0.172768824	-0.172768824	Rp 61,968,314,059	0.306633841	-0.150851721
34	ASJT	2015	-0.038991836	-0.038991836	Rp 66,401,864,758	0.210902509	0.026751446
35	ASJT	2016	-0.002416929	-0.002416929	Rp 66,139,554,822	0.169552457	-0.038669478
36	ASJT	2017	-0.128520448	-0.128520448	Rp 75,147,449,627	0.175968954	-0.050825104
37	ASRM	2012	0.475134765	0.475134765	Rp 49,475,295,617	0.061061411	0.487741163
38	ASRM	2013	0.040584686	0.040584686	Rp 56,646,774,092	0.052895141	0.038003377
39	ASRM	2014	0.084731489	0.084731489	Rp 54,122,799,817	0.046347443	0.178981909
40	ASRM	2015	0.159833302	0.159833302	Rp 56,474,858,495	0.040747023	0.140876848

No	Kode Perusahaan	Tahun	$(\Delta REVit - \Delta RECit)$		PPEit	PPEit/TAit-1	$\Delta REVit/TAit-1$
			TAit-1				
41	ASRM	2016	0.066451099	0.066451099	Rp 54,064,933,451	0.038017832	0.092905582
42	ASRM	2017	0.015690606	0.015690606	Rp 49,348,563,105	0.034397516	0.023518385
43	LPGI	2012	0.181670964	0.181670964	Rp 40,173,369,275	0.041993485	0.081146031
44	LPGI	2013	0.036917159	0.036917159	Rp 49,063,053,297	0.033892634	0.087618655
45	LPGI	2014	0.023256383	0.023256383	Rp 49,728,722,467	0.029046038	0.069891825
46	LPGI	2015	0.043321121	0.043321121	Rp 43,072,257,562	0.019681373	0.072082675
47	LPGI	2016	0.039409824	0.039409824	Rp 47,652,980,708	0.021381224	0.06315219
48	LPGI	2017	-0.150694862	-0.150694862	Rp 44,536,358,872	0.01935557	-0.182696135
49	MREI	2012	0.123994656	0.123994656	Rp 18,729,277,044	0.030395519	0.14570313
50	MREI	2013	0.000879801	0.000879801	Rp 18,391,458,325	0.183200869	0.623883226
51	MREI	2014	0.0115469	0.0115469	Rp 17,689,580,305	0.017951653	0.09442266
52	MREI	2015	0.712795496	0.712795496	Rp 16,460,804,847	0.108949924	0.97405265
53	MREI	2016	0.046614691	0.046614691	Rp 18,801,910,238	0.013068811	0.113338926
54	MREI	2017	-0.067045453	-0.067045453	Rp 56,236,061,292	0.030670566	0.026486701
55	PNIN	2012	-0.003214888	-0.003214888	Rp 39,584	0.003765925	-0.002109104
56	PNIN	2013	0.082760189	0.082760189	Rp 36,933	0.002828144	0.083185869
57	PNIN	2014	0.03621417	0.03621417	Rp 17,365	0.000978847	0.033291271
58	PNIN	2015	0.033980445	0.033980445	Rp 112,682	0.00575224	0.041509835
59	PNIN	2016	-0.026920218	-0.026920218	Rp 16,493	0.000714056	-0.03254504
60	PNIN	2017	0.035922354	0.035922354	Rp 257,490	0.010310505	0.035666043

No	Kode Perusahaan	Tahun	TACC	NDA	DA
1	ABDA	2012	-0.02338664	-0.018478135	-0.004908505
2	ABDA	2013	-0.077845118	-0.01623469	-0.061610427
3	ABDA	2014	-0.024941191	-0.008773517	-0.016167674
4	ABDA	2015	0.051579248	-0.014505588	0.066084836
5	ABDA	2016	0.018363666	-0.029105482	0.047469148
6	ABDA	2017	0.034422695	-0.030272368	0.064695064
7	AHAP	2012	-0.023800337	0.005912825	-0.029713162
8	AHAP	2013	0.005881034	0.004080425	0.00180061
9	AHAP	2014	0.107414649	0.000749223	0.106665426
10	AHAP	2015	0.032365133	-0.054825777	0.08719091
11	AHAP	2016	0.105862572	-0.061877347	0.167739919
12	AHAP	2017	0.021575981	-0.069366697	0.090942678
13	AMAG	2012	-0.04877922	-0.023241363	-0.025537857
14	AMAG	2013	0.041622497	-0.030142989	0.071765486
15	AMAG	2014	0.081102938	-0.031631004	0.112733942
16	AMAG	2015	0.099671279	-0.015138159	0.114809438
17	AMAG	2016	0.068419527	-0.051872536	0.120292062
18	AMAG	2017	0.0149443	-0.036365225	0.051309525
19	ASBI	2012	-0.08611867	-0.004522901	-0.081595769
20	ASBI	2013	-0.00882481	-0.061307834	0.052483024
21	ASBI	2014	0.01045334	-0.07198076	0.0824341
22	ASBI	2015	0.033819812	-0.028506244	0.062326056
23	ASBI	2016	0.05388397	-0.038493889	0.092377859
24	ASBI	2017	0.004436587	-0.151170763	0.15560735

No	Kode Perusahaan	Tahun	TACC	NDA	DA
25	ASDM	2012	-0.041095304	-0.009069209	-0.032026095
26	ASDM	2013	0.052398177	-0.009016476	0.061414653
27	ASDM	2014	-0.007088694	-0.00873535	0.001646656
28	ASDM	2015	0.054407885	-0.012102315	0.0665102
29	ASDM	2016	-0.011606782	-0.014799594	0.003192812
30	ASDM	2017	0.066778589	-0.020988671	0.08776726
31	ASJT	2012	0.075475718	-9.03983E-05	0.075566116
32	ASJT	2013	-0.06902297	-0.001535511	-0.067487459
33	ASJT	2014	-0.108650043	-0.263713923	0.15506388
34	ASJT	2015	0.038353182	-0.157499417	0.195852599
35	ASJT	2016	-0.019804548	-0.137631906	0.117827359
36	ASJT	2017	0.098012988	-0.144797088	0.242810076
37	ASRM	2012	0.008977047	0.042239346	-0.0332623
38	ASRM	2013	0.001967788	-0.033774641	0.035742429
39	ASRM	2014	0.052764973	-0.002933841	0.055698814
40	ASRM	2015	0.019318309	-0.005594745	0.024913054
41	ASRM	2016	0.01994385	-0.012272009	0.032215859
42	ASRM	2017	0.030237446	-0.022182223	0.052419669
43	LPGI	2012	-0.01114158	-0.01748526	0.00634368
44	LPGI	2013	0.039076884	-0.010063114	0.049139998
45	LPGI	2014	0.153131853	-0.009575245	0.162707098
46	LPGI	2015	0.031847898	-0.001963528	0.033811426
47	LPGI	2016	0.026610414	-0.004906692	0.031517106
48	LPGI	2017	-0.035565309	-0.048337181	0.012771873

No	Kode Perusahaan	Tahun	TACC	NDA	DA
49	MREI	2012	-0.023700952	0.003259123	-0.026960075
50	MREI	2013	0.179507322	-0.026894039	0.206401361
51	MREI	2014	0.001393411	0.003456574	-0.002063163
52	MREI	2015	0.07985126	0.094360194	-0.014508934
53	MREI	2016	0.007063596	0.010678039	-0.003614443
54	MREI	2017	0.01960679	-0.01876927	0.03837606
55	PNIN	2012	0.119570678	-0.003285695	0.122856373
56	PNIN	2013	0.117650437	0.01304537	0.104605067
57	PNIN	2014	0.025196127	0.00533861	0.019857517
58	PNIN	2015	0.102369531	0.003167093	0.099202438
59	PNIN	2016	0.081266898	-0.00650555	0.087772448
60	PNIN	2017	0.092080752	-0.001412189	0.093492941

Lampiran 3

Data Input Pengaruh Variabel Independen (X) ke Variabel Dependen (Y)

No	Kode Perusahaan	Tahun	ACHANG E	ROA (EARNINGS/TOTAL ASSETS)	OSHIP	INEFFECTIVE MONITORING	CPA	DCHANGE	Political Connection	Kepemilikan Manajerial	Kepemilikan Institusional	Discretionary Accruals
1	ABDA	2012	0.2591231	0.0660695	0.401891	0.333333	0	0	1	0.4018912	0.598109	-0.00490851
2	ABDA	2013	0.1986833	0.0703456	0.3691	0.333333	0	0	1	0.3691	0.6309	-0.06161043
3	ABDA	2014	0.2450543	0.0642445	0.5887	0.333333	0	0	1	0.5887	0.4113	-0.01616767
4	ABDA	2015	0.0618126	0.0943405	0.5702	0.5	1	0	1	0.5702	0.4298	0.06608484
5	ABDA	2016	-0.0115643	0.061653	0.4874	0.5	0	0	1	0.4874	0.5126	0.04746915
6	ABDA	2017	0.0542913	0.0542108	0.623267	0.75	1	0	1	0.62326728	0.623267	0.06469506
7	AHAP	2012	0.7408753	0.0655711	0.73662	0.5	0	0	0	0.73662043	0.26338	-0.02971316
8	AHAP	2013	0.1744547	0.0726942	0.803199	0.5	1	0	0	0.80319886	0.196801	0.00180061
9	AHAP	2014	0.2335904	0.0607222	0.765364	0.5	1	0	0	0.76536427	0.234636	0.10666543
10	AHAP	2015	0.2815487	0.0173721	0.862698	0.5	0	0	0	0.86269812	0.137302	0.08719091
11	AHAP	2016	-0.052492	0.0184622	0.864671	0.5	0	0	0	0.8646705	0.13533	0.16773992
12	AHAP	2017	-0.0545208	-0.098673	0.884171	0.5	1	0	0	0.8841711	0.115829	0.09094268
13	AMAG	2012	0.2512419	0.1090384	0.657489	0.333333	0	0	1	0.6574891	0.342511	-0.02553786
14	AMAG	2013	0.0957948	0.1033115	0.643117	0.333333	0	0	1	0.64311652	0.356883	0.07176549
15	AMAG	2014	0.117029	0.0847353	0.55849	0.333333	0	0	1	0.55848976	0.44151	0.11273394
16	AMAG	2015	0.5908946	0.0737306	0.935242	0.5	1	0	1	0.93524239	0.064758	0.11480944
17	AMAG	2016	0.3084607	0.0378975	0.877576	0.5	0	0	1	0.87757591	0.122424	0.12029206
18	AMAG	2017	0.1304601	0.0316931	0.877576	0.5	1	0	1	0.87757591	0.122424	0.05130953
19	ASBI	2012	0.5055388	0.0711119	0.815614	0.333333	0	0	0	0.81561384	0.083345	-0.08159577
20	ASBI	2013	0.0790858	0.0496107	0.815614	0.25	0	0	0	0.81561384	0.184386	0.05248302
21	ASBI	2014	0.1021023	0.0223834	0.815614	0.333333	1	0	0	0.81561384	0.184386	0.0824341

No	Kode Perusahaan	Tahun	ACHANG E	ROA (EARNINGS/TOTAL ASSETS)	OSHIP	INEFFECTIVE MONITORING	CP A	DCHANGE	Political Connection	Kepemilikan Manajerial	Kepemilikan Institusional	Discretionary Accruals
22	ASBI	2015	0.1235477	0.0570832	0.815614	0.5	0	0	0	0.81561384	0.184386	0.06232606
23	ASBI	2016	0.0645661	0.0291021	0.899489	0.5	1	1	0	0.89948939	0.815614	0.09237786
24	ASBI	2017	0.403661	0.0183036	1.000108	0.5	0	0	0	1.00010786	0.906752	0.15560735
25	ASDM	2012	0.0434351	0.028652	0.743679	0.5	0	0	0	0.74367917	0.256321	-0.03202609
26	ASDM	2013	0.1034367	0.0298767	0.733317	0	0	1	1	0.73331719	0.266683	0.06141465
27	ASDM	2014	0.2316934	0.0278715	0.733317	0.333333	1	0	1	0.73331719	0.266683	0.00164666
28	ASDM	2015	0.0817103	0.0302303	0.813281	0.333333	1	0	1	0.81328073	0.186719	0.0665102
29	ASDM	2016	-0.2735853	0.0367069	0.813281	0.5	1	0	1	0.81328073	0.186719	0.00319281
30	ASDM	2017	0.0119559	0.0374129	0.813281	0.5	0	0	1	0.81328073	0.186719	0.08776726
31	ASJT	2012	0.1634225	0.0658867	0.981008	0.666667	0	0	0	0.98100833	0.018992	0.07556612
32	ASJT	2013	0.0684929	0.0279771	0.981008	0.5	0	0	0	0.98100833	0.018992	-0.06748746
33	ASJT	2014	0.5579336	0.0557178	0.96443	0.5	0	0	0	0.96443033	0.03557	0.15506388
34	ASJT	2015	0.2389639	0.0456658	0.963882	0.666667	1	0	0	0.96388183	0.035679	0.1958526
35	ASJT	2016	0.0947653	0.0555	0.876118	0.666667	1	0	0	0.876118	0.123882	0.11782736
36	ASJT	2017	0.0446288	0.0508211	0.773968	0.666667	0	0	0	0.7739675	0.226033	0.24281008
37	ASRM	2012	0.3217151	0.0304802	0.573033	0.666667	0	0	0	0.57303275	0.238758	-0.0332623
38	ASRM	2013	0.0904232	0.0288772	0.573033	0.666667	0	0	0	0.57303275	0.238758	0.03574243
39	ASRM	2014	0.1868745	0.04208	0.575356	0.5	1	0	0	0.57535593	0.238758	0.05569881
40	ASRM	2015	0.0260513	0.0449365	0.582541	0.5	0	0	0	0.58254088	0.238758	0.02491305
41	ASRM	2016	0.0088326	0.044018	0.582541	0.5	0	0	0	0.58254088	0.238758	0.03221586
42	ASRM	2017	-0.0112432	0.0429485	0.582541	0.5	1	0	0	0.58254088	0.238758	0.05241967
43	LPGI	2012	0.5131881	0.0294431	0.411317	0.333333	0	0	0	0.41131667	0.411317	0.00634368
44	LPGI	2013	0.1826906	0.0462213	0.411317	0.333333	0	0	0	0.41131667	0.411317	0.04914
45	LPGI	2014	0.2782677	0.0584301	0.411317	0.333333	1	0	0	0.41131667	0.411317	0.1627071

No	Kode Perusahaan	Tahun	ACHANG E	ROA (EARNINGS/TOTAL ASSETS)	OSHIP	INEFFECTIVE MONITORING	CP A	DCHANGE	Political Connection	Kepemilikan Manajerial	Kepemilikan Institusional	Discretionary Accruals
46	LPGI	2015	0.0183927	0.0348441	0.411317	0.5	0	0	0	0.41131667	0.411317	0.03381143
47	LPGI	2016	0.0324077	0.0361406	0.411317	0.5	1	0	0	0.41131667	0.411317	0.03151711
48	LPGI	2017	0.0270109	0.0180343	0.855856	0.666667	0	0	0	0.855856	0.855856	0.01277187
49	MREI	2012	-0.837079	0.0881927	0.052361	0.25	0	0	0	0.05236083	0.590433	-0.02696008
50	MREI	2013	8.8157715	0.1057946	0.059821	0.25	1	0	0	0.05982064	0.590433	0.20640136
51	MREI	2014	-0.8466757	0.0836175	0.557238	0.333333	0	0	1	0.55723764	0.537564	-0.00206316
52	MREI	2015	8.5222976	0.0941837	0.197806	0.333333	1	0	1	0.19780551	0.537564	-0.01450893
53	MREI	2016	0.2744629	0.0795339	0.537938	0.333333	0	0	0	0.53793802	0.506519	-0.00361444
54	MREI	2017	0.570716	0.0559292	0.412437	0.333333	1	0	0	0.4124366	0.412437	0.03837606
55	PNIN	2012	0.2424101	0.0968037	0.379372	0.5	0	0	1	0.37937157	0.33719	0.12285637
56	PNIN	2013	0.3584608	0.0749445	0.376556	0.5	0	0	1	0.37655644	0.719177	0.10460507
57	PNIN	2014	0.1042245	0.0719665	0.548001	0.333333	1	1	1	0.54800079	0.451999	0.01985752
58	PNIN	2015	0.1790975	0.0549189	0.377785	0.5	1	1	1	0.37778545	0.340879	0.09920244
59	PNIN	2016	0.0812178	0.0672064	0.542516	0.333333	0	1	1	0.54251557	0.457484	0.08777245
60	PNIN	2017	0.1570635	0.0644895	0.379034	0.5	0	1	1	0.37903431	0.340879	0.03815532

Lampiran 4

Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FS	51	-,85	8,82	,3016	1,24437
FT	51	-,10	,11	,0512	,03196
PFN	51	,05	,98	,6171	,22152
IM	51	,00	,75	,4477	,13940
CIA	51	0	1	,41	,497
CID	51	0	1	,12	,325
PC	51	0	1	,45	,503
KM	51	,05	1,00	,6444	,21975
KI	51	,02	,91	,3506	,21165
Discretionary_Accruals	51	-,06	,21	,0530	,05750
Valid N (listwise)	51				

Lampiran 5

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		51
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,04433507
Most Extreme Differences	Absolute	,121
	Positive	,081
	Negative	-,121
Kolmogorov-Smirnov Z		,863
Asymp. Sig. (2-tailed)		,446

a Test distribution is Normal.

b Calculated from data.

Lampiran 6

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,063	,048		-1,312	,197		
	FS	,026	,006	,555	4,017	,000	,759	1,318
	FT	-,009	,262	-,005	-,032	,974	,683	1,463
	PFN	,011	,054	,041	,199	,844	,337	2,971
	IM	,074	,060	,180	1,241	,222	,692	1,444
	CIA	,014	,015	,120	,914	,366	,836	1,196
	CID	,041	,023	,231	1,762	,086	,845	1,184
	PC	,006	,016	,056	,401	,690	,738	1,355
	KM	,085	,056	,326	1,513	,138	,313	3,194
	KI	,001	,041	,002	,015	,988	,642	1,557

a. Dependent Variable: Discretionary_Accruals

Lampiran 7

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.058 ^a	.003	-.017	.04509358	1.985

a. Predictors: (Constant), lag_e

b. Dependent Variable: Unstandardized Residual

Lampiran 8

Uji Heteroskedastisitas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,018	,028		-,655	,516
	FS	,000	,004	-,009	-,055	,957
	FT	,133	,153	,153	,869	,390
	PFN	,008	,031	,068	,270	,789
	IM	,030	,035	,148	,847	,402
	CIA	-,007	,009	-,128	-,808	,424
	CID	-,006	,014	-,072	-,458	,649
	PC	,004	,009	,079	,465	,644
	KM	,030	,033	,240	,925	,361
	KI	,027	,024	,204	1,126	,267

a Dependent Variable: Abs_res4

Lampiran 9

Uji Koefisien Determinasi (R^2)

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,637(a)	,406	,275	,04896	2,112

Lampiran 10

Uji Nilai F (Simultan)

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,067	9	,007	3,108	,006(a)
	Residual	,098	41	,002		
	Total	,165	50			

a Predictors: (Constant), KI, PC, FS, CIA, CID, IM, FT, PFN, KM

b Dependent Variable: Discretionary_Accruals

Lampiran 11

Uji t (Parsial)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,063	,048		-1,312	,197		
	FS	,026	,006	,555	4,017	,000	,759	1,318
	FT	-,009	,262	-,005	-,032	,974	,683	1,463
	PFN	,011	,054	,041	,199	,844	,337	2,971
	IM	,074	,060	,180	1,241	,222	,692	1,444
	CIA	,014	,015	,120	,914	,366	,836	1,196
	CID	,041	,023	,231	1,762	,086	,845	1,184
	PC	,006	,016	,056	,401	,690	,738	1,355
	KM	,085	,056	,326	1,513	,138	,313	3,194
	KI	,001	,041	,002	,015	,988	,642	1,557

a. Dependent Variable: Discretionary_Accruals

Perpustakaan Universitas Muhammadiyah Yogyakarta menyatakan bahwa Skripsi atas:

Nama : Fitria Nur Maulidya

NIM : 20150420333

Prodi : Akuntansi

Judul : PENGARUH FRAUD PENTAGON DAN CORPORATE GOVERNANCE TERHADAP KECURANGAN LAPORAN KEUANGAN (Studi Empiris Pada Perusahaan Asuransi yang Terdaftar di BEI Tahun 2012-2017)

Dosen Pembimbing : Evi Rahmawati, S.E., M.Acc., Ph.D., CA., Ak.

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Yogyakarta, 23-03-2019
yang melaksanakan pengecekan



M.Natsir