

Lampiran 1: Daftar Perusahaan yang Dijadikan Sampel

No.	Kode	Nama perusahaan
1	ADES	Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	AUTO	Astra Auto Part Tbk
4	BIMA	Primarindo Asia Infrastructure Tbk
5	BTON	Beton Jaya Manunggal Tbk
6	CPIN	Charoen Pokphand Indonesia Tbk
7	DLTA	Delta Djakarta Tbk
8	FASW	Fajar Surya Wisesa Tbk
9	GDST	Gunawan Dianjaya Steel Tbk
10	GGRM	Gudang Garam Tbk
11	HMSP	Hanjaya Mandala Sampoerna Tbk
12	IGAR	Champion Pasific Indonesia Tbk
13	IMAS	Indomobil Sukses International Tbk
14	INAF	Indofarma Tbk
15	INAI	Indal Alumunium Industry Tbk
16	INDS	Indospring Tbk
17	JECC	Jembo Cable Company Tbk
18	JPFA	Japfa Comfeed Indonesia Tbk
19	JPRS	Jaya Pari Steel Tbk
20	KBLI	KMI Wire and Cable Tbk
21	KBLM	Kabelindo Murni Tbk
22	KBRI	Kertas Basuki Rachmat Indonesia Tbk
23	KDSI	Kedaung Setia Industrial Tbk
24	KIAS	Keramika Indonesia Asosiasi Tbk
25	KICI	Kedaung Indag Can Tbk
26	KLBF	Kalbe Farma Tbk
27	LION	Lion Metal Works Tbk
28	LMPI	Langgeng Makmur Industry Tbk
29	LMSH	Lionmesh Prima Tbk
30	LPIN	Multi Prima Sejahtera Tbk
31	MAIN	Malindo Feedmilk Tbk
32	MRAT	Mustika Ratu Tbk
33	MYOR	Mayora Indah Tbk
34	NIPS	Nippres Tbk
35	PSDN	Prashida Ameka Niaga Tbk
36	RICY	Ricky Putra Globalindo Tbk
37	ROTI	Nippon Indosari Corporindo Tbk
38	SCCO	Supreme Cable Manufacturing and Commerce Tbk
39	SIPD	Siearad Produce Tbk
40	SMCB	Holcim Indonesia Tbk

41	SMGR	Semen Gresik Tbk
42	SMSM	Selamat Sempurna Tbk
43	SPMA	Suparma Tbk
44	TOTO	Surya Toto Indonesia Tbk
45	TRIS	Trisula International Tbk
46	TRST	Trias Sentosa Tbk
47	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
48	UNVR	Unilever Indonesia Tbk
49	WIIM	Wismilak Inti Mkmur Tbk

Lampiran 2. Perhitungan Variabel Manajemen Laba

No.	Kode	At				DREC			PPE			DREV		
		2012	2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	389094	441064	504865	653224	7477	26693	21309	141558	171282	284380	25886	76260	90941
2	AKPI	2227043	2084567	2227043	2883143	415418	398815	467422	1692447	563999	694269	1663385	1945383	2017467
3	AUTO	8881642	12617678	14380926	14339110	431359	59746	-126841	7588161	9249488	9542340	2424503	1021799	-10045332
4	BIMA	100101	118007	104059	99558	4716	-3592	1922	1003	14029	12943	35619	7538	-64324
5	BTON	174089	176136	174089	183116	10853	9318	8443	13160	29749	34948	113548	96008	67680
6	CPIN	12348627	15722197	20862439	24684915	668800	586385	-312818	6897297	10832125	12671621	4352067	3487283	957000
7	DLTA	745307	867041	991947	191304	-31951	96775	-66031	93079	113596	105314	281544	110181	-538401
8	FASW	5578334	5692060	5581001	6993634	174991	-235684	-189508	3832221	3785377	5275093	973043	496110	-496937
9	GDST	1357932	1191497	1357932	1183934	141979	123727	118600	711869	356946	289689	1410117	1215612	913793
10	GGRM	41509325	50770251	58220600	63505413	813547	-663811	35823	14788915	18973272	20106488	6408258	9748896	5179723
11	HMSP	26247572	27404594	28380630	38010724	316624	-383515	1449097	4708669	5919600	6281176	5399084	8664932	8379167
12	IGAR	350620	314747	350620	383936	127794	147207	125281	66490	60747	77517	643403	737863	677332
13	IMAS	17577664	22315023	23473797	24860958	90325	-61439	-274904	10680067	11628427	12668683	-313898	-1680858	-15835976
14	INAF	1188619	1294511	1248343	1533709	34401	-76910	-266	367913	394585	398427	181448	43938	240462
15	INAI	893664	765881	893664	1330259	161142	224308	447292	231998	214821	439441	640703	933462	1384676
16	INDS	1664779	2196518	2282666	2553928	28425	43243	-27917	1109928	1306712	1447375	225459	164530	-207472
17	JECC	708955	1239822	1062476	1358464	294471	-39223	-8453	136292	121783	396189	255245	2939	170324
18	JPFA	10961464	14917590	15758959	17159466	60952	-58566	-192	5912923	7049641	7555312	3579383	3046795	564033
19	JPRS	371965	376541	371965	363265	84867	159412	158502	12217	39437	953	195247	313636	143326
20	KBLI	1161698	1337022	1337351	1551800	446623	-10233	59185	393273	411559	552111	299153	-188272	277960
21	KBLM	722941	654296	647697	654386	-28158	3709	-29616	299487	289755	291209	12590	-113250	48172
22	KBRI	740753	788749	1298895	1455931	-1784	35264	45410	711509	1171057	1140330	32771	22851	206488
23	KDSI	570564	850234	952177	1177094	27013	59518	35490	342883	377745	403005	84982	239918	87714
24	KIAS	2268247	2270905	2268247	2124391	227668	294542	387039	1403341	108571	140476	910846	898977	800392
25	KICI	94956	98296	96746	133832	-3661	126	-424	8717	8253	49110	4242	3942	-11237
26	KLBF	9417957	11315061	12425032	13696417	339984	201725	7836	2925547	3404457	3938494	2365726	1384401	500932
27	LION	605166	498568	605166	639330	60832	79222	94307	112955	42249	63729	333674	377623	389251
28	LMPI	815153	822190	808892	793094	26658	21459	-8255	280320	264086	261751	77997	-162564	-60854
29	LMSH	141035	141698	141035	133783	24300	24106	20877	27800	25036	27519	256211	249072	174599
30	LPIN	172269	196391	180782	324055	-2558	3532	335	78807	95900	181478	8494	7076	7635
31	MAIN	1799882	2214399	3530184	3962068	61571	164282	-46454	1217418	1655012	1934140	843516	308996	272937
32	MRAT	455473	439584	498786	497090	-48350	62078	13155	82094	77533	70599	-100070	76620	-6654
33	MYOR	8302506	9710223	102911008	11342716	760849	250193	322060	3114329	3585012	3770696	1507211	2151251	649642

34	NIPS	525629	798408	1206854	1547720	95888	-255003	23000	256657	450149	846437	208345	104804	-28005
35	PSDN	682611	681832	620928	620399	5585	17321	-43094	275646	6381	287328	-25564	-304472	-54728
36	RICY	842499	1109865	1172012	1198194	98	-11025	1933	272251	326640	346716	234212	201258	-74392
37	ROTI	1204945	1822689	2142894	2706324	46504	30599	35366	1175251	1679982	1821378	314694	374743	294239
38	SCCO	1486921	1762032	1656007	1773144	81022	41027	-127059	254394	295398	317988	208157	-47774	-170187
39	SIPD	3298124	3155680	2799605	2246770	-203786	563	-180677	1752277	1079026	1101607	-500198	-138697	-392427
40	SMCB	17199304	1489499	17199304	17321565	957856	1035277	1069607	14427080	1556875	3262054	9686262	9483612	9239022
41	SMGR	34331675	30792884	34331675	38153119	2825109	2239040	3301247	25167683	4825205	5297631	24501241	26987035	26948004
42	SMSM	1556214	1701103	1757634	2220108	91327	41708	25803	603951	623904	851500	103693	259877	170064
43	SPMA	1664353	1767106	2091957	2185464	-41688	13674	-1725	1219023	1409165	1472769	121045	154972	70706
44	TOTO	2062387	1746178	2062387	2439541	450022	519532	523029	875127	448768	496495	1711307	2053630	2278674
45	TRIS	366248	449009	521920	574346	12141	30426	-4620	104182	134067	146069	111404	76538	112915
46	TRST	2188129	3260920	3261285	3357359	128377	14166	-59329	2066462	2078993	2219593	83996	259002	-46707
47	ULTJ	2420793	2811621	2917084	3539996	71149	26553	53027	965975	1003229	1160713	650380	456558	477143
48	UNVR	11984979	13348188	14280670	15729945	843452	-374179	349111	6874177	7348025	8320917	3454187	3754099	1972496
49	WIIM	1207251	1229011	1332908	1342700	18846	14692	-9720	218745	309830	331748	468960	73511	177886

No.	Kode	NI			CFO			TACC		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	55656	31021	32839	196755	239021	276323	-141099	-208000	-243484
2	AKPI	34620	34660	27645	1015820	807775	996051	-981200	-773115	-968406
3	AUTO	1058015	954086	322701	551756	264565	866768	506259	689521	-544067
4	BIMA	-16150	10049	-771	97686	86880	83402	-113836	-76831	-84173
5	BTON	25883	7537	6324	136555	14720	14894	-110672	-7183	-8570
6	CPIN	2528690	1746644	1832598	2061273	462975	1707438	467417	1283669	125160
7	DLTA	270498	288073	191304	748111	858313	902007	-477613	-570240	-710702
8	FASW	-249058	86746	-308897	209911	1327853	72902	-458969	-1241107	-381798
9	GDST	91886	-13564	-55213	414762	320878	309820	-322876	-334442	-365032
10	GGRM	4383932	5395293	6452834	34604461	38532600	42568431	-30220529	-33137307	-36115597
11	HMSP	10818486	10181083	10363308	21247830	20777514	29807330	-10429344	-10596431	-19444022
12	IGAR	35030	55155	51416	309535	43057	48895	-274505	12099	2521
13	IMAS	621140	-64879	-22489	2354545	525682	793372	-1733405	-590561	-815862
14	INAF	-54223	1165	5007	848840	782888	1068157	-903063	-781723	-1063151
15	INAI	5020	22415	28616	955466	82994	84098	-950446	-60579	-55482
16	INDS	147608	127820	1934	255756	65911	110642	-108148	61908	-108708
17	JECC	22554	23845	2465	1029277	873185	927493	-1006723	-849341	-925028
18	JPFA	641	392	524	174	1571	1453	467	-1179	-928
19	JPRS	15045	-6680	-21990	214236	15425	14146	-199191	-22105	-36135
20	KBLI	73530	70080	115371	917081	851746	961563	-843551	-781665	-846192
21	KBLM	7678	20624	12760	152671	356301	362278	-144993	-335678	-349517
22	KBRI	-18221	-16408	-155786	-26375	-51115	-110572	8154	34707	-45213
23	KDSI	36003	44489	11471	490442	556325	731259	-454440	-511836	-719788
24	KIAS	75360	79641	-163719	682056	1328355	1458988	-606696	-1248715	-1622707
25	KICI	7420	4704	-13001	66864	65028	73425	-59444	-60324	-86426

26	KLBF	1970452	21210091	2057694	7497319	8120805	8748492	-5526867	13089285	-6690797
27	LION	64761	48713	46019	508345	30424	60441	-443584	18289	-14422
28	LMPI	-12040	1711	3968	449510	455111	442484	-461551	-453401	-438516
29	LMSH	14383	7605	1944	89126	23737	23306	-74743	-16132	-21361
30	LPIN	8555	-1627	526	19167	8040	42283	-10612	-9667	-41757
31	MAIN	241633	-84841	-62097	109333	-301780	-26280	132300	216939	-35817
32	MRAT	-6700	7372	1046	313664	376694	380988	-320364	-369322	-379942
33	MYOR	1013558	409825	1250233	6430065	6508769	7454347	-5416507	-6098944	-6204114
34	NIPS	33872	-64879	-22489	75	18	366	33797	-64897	-22855
35	PSDN	21322	-28175	-42620	381086	289765	286838	-359763	-317940	-329458
36	RICY	8721	10428	12383	-84880	47145	134157	93600	-36717	-121774
37	ROTI	158015	188578	270539	363881	420316	812991	-205866	-231739	-542452
38	SCCO	104962	137619	159120	1454622	1293777	138092	-1349660	-1156158	21028
39	SIPD	8378	3576	-362031	43982	-26516	205598	-35605	30092	-567629
40	SMCB	952305	659867	175127	2581774	9588783	12367323	-1629469	-8928916	-12192196
41	SMGR	5354299	5567660	4525441	10538704	16794115	18862518	-5184405	-11226456	-14337077
42	SMSM	338223	422	461307	448032	449864	536111	-109809	-449442	-74804
43	SPMA	-23857	48961	-42597	73270	32969	85999	-97126	15992	-128597
44	TOTO	236558	295861	285237	1348063	461182	558783	-1111505	-165321	-273546
45	TRIS	48195	36523	37448	22119	51	61186	26076	36471	-23738
46	TRST	32966	30256	25314	111913	236910	135020	-78948	-206654	-109706
47	ULTJ	325127	283361	523100	1565511	1642102	2103565	-1240383	-1358741	-1580465
48	UNVR	5352625	5738523	5851805	5862939	6337170	6623114	-510314	-598647	-771309
49	WIIM	132322	112305	131081	993886	999717	988814	-861563	-887413	-857733

No	Kode	TACC/At-1			1/At-1			DREV/At-1		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	-0.363	-0.472	-0.482	0.0000026	0.0000023	0.0000020	0.067	0.173	0.180
2	AKPI	-0.441	-0.371	-0.435	0.0000004	0.0000005	0.0000004	0.747	0.933	0.906
3	AUTO	0.057	0.055	-0.038	0.0000001	0.0000001	0.0000001	0.273	0.081	-0.699
4	BIMA	-1.137	-0.651	-0.809	0.0000100	0.0000085	0.0000096	0.356	0.064	-0.618
5	BTON	-0.636	-0.041	-0.049	0.0000057	0.0000057	0.0000057	0.652	0.545	0.389
6	CPIN	0.038	0.082	0.006	0.0000001	0.0000001	0.0000000	0.352	0.222	0.046
7	DLTA	-0.641	-0.658	-0.716	0.0000013	0.0000012	0.0000010	0.378	0.127	-0.543
8	FASW	-0.082	-0.218	-0.068	0.0000002	0.0000002	0.0000002	0.174	0.087	-0.089
9	GDST	-0.238	-0.281	-0.269	0.0000007	0.0000008	0.0000007	1.038	1.020	0.673
10	GGRM	-0.728	-0.653	-0.620	0.0000000	0.0000000	0.0000000	0.154	0.192	0.089
11	HSMP	-0.397	-0.387	-0.685	0.0000000	0.0000000	0.0000000	0.206	0.316	0.295
12	IGAR	-0.783	0.038	0.007	0.0000029	0.0000032	0.0000029	1.835	2.344	1.932
13	IMAS	-0.099	-0.026	-0.035	0.0000001	0.0000000	0.0000000	-0.018	-0.075	-0.675
14	INAF	-0.760	-0.604	-0.852	0.0000008	0.0000008	0.0000008	0.153	0.034	0.193
15	INAI	-1.064	-0.079	-0.062	0.0000011	0.0000013	0.0000011	0.717	1.219	1.549
16	INDS	-0.065	0.028	-0.048	0.0000006	0.0000005	0.0000004	0.135	0.075	-0.091
17	JECC	-1.420	-0.685	-0.871	0.0000014	0.0000008	0.0000009	0.360	0.002	0.160
18	JPFA	0.000	0.000	0.000	0.0000001	0.0000001	0.0000001	0.327	0.204	0.036
19	JPRS	-0.536	-0.059	-0.097	0.0000027	0.0000027	0.0000027	0.525	0.833	0.385
20	KBLI	-0.726	-0.585	-0.633	0.0000009	0.0000007	0.0000007	0.258	-0.141	0.208
21	KBLM	-0.201	-0.513	-0.540	0.0000014	0.0000015	0.0000015	0.017	-0.173	0.074
22	KBRI	0.011	0.044	-0.035	0.0000013	0.0000013	0.0000008	0.044	0.029	0.159
23	KDSI	-0.796	-0.602	-0.756	0.0000018	0.0000012	0.0000011	0.149	0.282	0.092
24	KIAS	-0.267	-0.550	-0.715	0.0000004	0.0000004	0.0000004	0.402	0.396	0.353
25	KICI	-0.626	-0.614	-0.893	0.0000105	0.0000102	0.0000103	0.045	0.040	-0.116

26	KLBF	-0.587	1.157	-0.538	0.0000001	0.0000001	0.0000001	0.251	0.122	0.040
27	LION	-0.733	0.037	-0.024	0.0000017	0.0000020	0.0000017	0.551	0.757	0.643
28	LMPI	-0.566	-0.551	-0.542	0.0000012	0.0000012	0.0000012	0.096	-0.198	-0.075
29	LMSH	-0.530	-0.114	-0.151	0.0000071	0.0000071	0.0000071	1.817	1.758	1.238
30	LPIN	-0.062	-0.049	-0.231	0.0000058	0.0000051	0.0000055	0.049	0.036	0.042
31	MAIN	0.074	0.098	-0.010	0.0000006	0.0000005	0.0000003	0.469	0.140	0.077
32	MRAT	-0.703	-0.840	-0.762	0.0000022	0.0000023	0.0000020	-0.220	0.174	-0.013
33	MYOR	-0.652	-0.628	-0.060	0.0000001	0.0000001	0.0000000	0.182	0.222	0.006
34	NIPS	0.064	-0.081	-0.019	0.0000019	0.0000013	0.0000008	0.396	0.131	-0.023
35	PSDN	-0.527	-0.466	-0.531	0.0000015	0.0000015	0.0000016	-0.037	-0.447	-0.088
36	RICY	0.111	-0.033	-0.104	0.0000012	0.0000009	0.0000009	0.278	0.181	-0.063
37	ROTI	-0.171	-0.127	-0.253	0.0000008	0.0000005	0.0000005	0.261	0.206	0.137
38	SCCO	-0.908	-0.656	0.013	0.0000007	0.0000006	0.0000006	0.140	-0.027	-0.103
39	SIPD	-0.011	0.010	-0.203	0.0000003	0.0000003	0.0000004	-0.152	-0.044	-0.140
40	SMCB	-0.095	-5.995	-0.709	0.0000001	0.0000007	0.0000001	0.563	6.367	0.537
41	SMGR	-0.151	-0.365	-0.418	0.0000000	0.0000000	0.0000000	0.714	0.876	0.785
42	SMSM	-0.071	-0.264	-0.043	0.0000006	0.0000006	0.0000006	0.067	0.153	0.097
43	SPMA	-0.058	0.009	-0.061	0.0000006	0.0000006	0.0000005	0.073	0.088	0.034
44	TOTO	-0.539	-0.095	-0.133	0.0000005	0.0000006	0.0000005	0.830	1.176	1.105
45	TRIS	0.071	0.081	-0.045	0.0000027	0.0000022	0.0000019	0.304	0.170	0.216
46	TRST	-0.036	-0.063	-0.034	0.0000005	0.0000003	0.0000003	0.038	0.079	-0.014
47	ULTJ	-0.512	-0.483	-0.542	0.0000004	0.0000004	0.0000003	0.269	0.162	0.164
48	UNVR	-0.043	-0.045	-0.054	0.0000001	0.0000001	0.0000001	0.288	0.281	0.138
49	WIIM	-0.714	-0.722	-0.644	0.0000008	0.0000008	0.0000008	0.388	0.060	0.133

No	KODE	PPE/At-1			(DREV-DREC)/At-1			NDA			DAC		
		2013	2014	2015	2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	0.364	0.388	0.563	0.047	0.112	0.138	0.368	-0.109	0.239	-0.731	-0.363	-0.722
2	AKPI	0.760	0.271	0.312	0.560	0.742	0.696	0.701	-0.526	0.247	-1.141	0.155	-0.682
3	AUTO	0.854	0.733	0.664	0.224	0.076	-0.690	0.816	-0.142	0.202	-0.759	0.197	-0.240
4	BIMA	0.010	0.119	0.124	0.309	0.094	-0.637	0.052	-0.022	-0.277	-1.189	-0.629	-0.532
5	BTON	0.076	0.169	0.201	0.590	0.492	0.340	0.066	-0.312	0.009	-0.702	0.271	-0.058
6	CPIN	0.559	0.689	0.607	0.298	0.185	0.061	0.522	-0.209	0.295	-0.484	0.290	-0.289
7	DLTA	0.125	0.131	0.106	0.421	0.015	-0.476	0.098	-0.019	-0.050	-0.739	-0.639	-0.666
8	FASW	0.687	0.665	0.945	0.143	0.129	-0.055	0.660	-0.168	0.433	-0.742	-0.050	-0.501
9	GDST	0.524	0.300	0.213	0.934	0.916	0.586	0.444	-0.643	0.176	-0.682	0.362	-0.445
10	GGRM	0.356	0.374	0.345	0.135	0.205	0.088	0.337	-0.183	0.177	-1.065	-0.469	-0.797
11	HSMP	0.179	0.216	0.221	0.194	0.330	0.244	0.160	-0.247	0.142	-0.558	-0.140	-0.828
12	IGAR	0.190	0.193	0.221	1.471	1.877	1.575	0.090	-1.255	0.285	-0.873	1.293	-0.278
13	IMAS	0.608	0.521	0.540	-0.023	-0.073	-0.663	0.595	-0.016	0.148	-0.693	-0.010	-0.183
14	INAF	0.310	0.305	0.319	0.124	0.093	0.193	0.298	-0.095	0.162	-1.058	-0.509	-1.513
15	INAI	0.260	0.280	0.492	0.537	0.926	1.049	0.219	-0.644	0.372	-1.283	0.565	-0.434
16	INDS	0.667	0.595	0.634	0.118	0.055	-0.079	0.645	-0.108	0.276	-0.710	0.136	-0.324
17	JECC	0.192	0.098	0.373	-0.055	0.034	0.168	0.201	-0.030	0.180	-1.621	-0.655	-1.050
18	JPFA	0.539	0.473	0.479	0.321	0.208	0.036	0.502	-0.197	0.230	-0.502	0.197	-0.023
19	JPSR	0.033	0.105	0.003	0.297	0.410	-0.041	0.027	-0.269	-0.071	-0.562	0.210	-0.026
20	KBLI	0.339	0.308	0.413	-0.127	-0.133	0.164	0.346	0.055	0.203	-1.072	-0.640	-0.835
21	KBLM	0.414	0.443	0.450	0.056	-0.179	0.120	0.409	0.074	0.194	-0.609	-0.587	-0.733
22	KBRI	0.961	1.485	0.878	0.047	-0.016	0.124	0.942	-0.167	0.415	-0.931	0.211	-0.045
23	KDSI	0.601	0.444	0.423	0.102	0.212	0.055	0.590	-0.189	0.183	-1.386	-0.413	-0.939
24	KIAS	0.619	0.048	0.062	0.301	0.266	0.182	0.583	-0.181	0.047	-0.850	-0.369	-0.163
25	KICI	0.092	0.084	0.508	0.083	0.039	-0.112	0.153	0.031	-0.030	-0.779	-0.644	-0.863
26	KLBF	0.311	0.301	0.317	0.215	0.105	0.040	0.287	-0.107	0.154	-0.874	1.264	-0.692
27	LION	0.187	0.085	0.105	0.451	0.599	0.487	0.158	-0.397	0.087	-0.891	0.433	-0.111
28	LMPI	0.344	0.321	0.324	0.063	-0.224	-0.065	0.339	0.117	0.112	-0.905	-0.669	-0.654
29	LMSH	0.197	0.177	0.195	1.644	1.588	1.090	0.112	-1.035	0.092	-0.642	0.921	-0.244

30	LPIN	0.457	0.488	1.004	0.064	0.018	0.040	0.479	-0.039	0.345	-0.541	-0.010	-0.576
31	MAIN	0.676	0.747	0.548	0.434	0.065	0.090	0.630	-0.134	0.266	-0.556	0.232	-0.276
32	MRAT	0.180	0.176	0.142	-0.114	0.033	-0.040	0.199	-0.029	0.012	-0.902	-0.811	-0.773
33	MYOR	0.375	0.369	0.037	0.090	0.196	0.003	0.360	-0.176	0.018	-1.012	-0.452	-0.078
34	NIPS	0.488	0.564	0.701	0.214	0.451	-0.042	0.472	-0.363	0.304	-0.408	0.282	-0.323
35	PSDN	0.404	0.009	0.463	-0.046	-0.472	-0.019	0.407	0.323	0.176	-0.934	-0.790	-0.707
36	RICY	0.323	0.294	0.296	0.278	0.191	-0.065	0.301	-0.158	0.108	-0.190	0.425	-0.212
37	ROTI	0.975	0.922	0.850	0.223	0.189	0.121	0.939	-0.238	0.409	-1.110	0.410	-0.662
38	SCCO	0.171	0.168	0.192	0.086	-0.050	-0.026	0.165	0.016	0.072	-1.072	-0.673	-0.059
39	SIPD	0.531	0.342	0.393	-0.090	-0.044	-0.076	0.527	-0.011	0.165	-0.538	0.021	-0.368
40	SMCB	0.839	1.045	0.190	0.507	5.672	0.475	0.779	-3.909	0.164	-0.874	-2.085	-0.873
41	SMGR	0.733	0.157	0.154	0.631	0.804	0.689	0.666	-0.555	0.182	-0.817	0.291	-0.599
42	SMSM	0.388	0.367	0.484	0.008	0.128	0.082	0.382	-0.128	0.228	-0.453	-0.137	-0.270
43	SPMA	0.732	0.797	0.704	0.098	0.080	0.035	0.711	-0.149	0.326	-0.769	0.058	-0.388
44	TOTO	0.424	0.257	0.241	0.612	0.879	0.851	0.370	-0.614	0.237	-0.909	0.520	-0.370
45	TRIS	0.284	0.299	0.280	0.271	0.103	0.225	0.274	-0.091	0.121	-0.203	0.072	-0.667
46	TRST	0.944	0.638	0.681	-0.020	0.075	0.004	0.925	-0.128	0.314	-0.961	0.064	-0.348
47	ULTJ	0.399	0.357	0.398	0.239	0.153	0.145	0.373	-0.144	0.203	-0.886	-0.339	-0.744
48	UNVR	0.574	0.550	0.583	0.218	0.309	0.114	0.543	-0.275	0.291	-0.586	0.630	-0.035
49	WIIM	0.181	0.252	0.249	0.373	0.048	0.141	0.153	-0.058	0.122	-0.867	-0.664	-0.765

Lampiran 3. Perhitungan Variabel Asimetri Informasi

No.	Kode	ASK			BID			SPREAD		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	5600	2245	1595	1820	1315	910	101.887	52.247	54.691
2	AKPI	950	900	1000	680	680	590	33.129	27.848	51.572
3	AUTO	4775	4350	4125	3325	3315	1300	35.802	27.006	104.147
4	BIMA	900	700	700	700	700	350	25.000	0.000	66.667
5	BTON	1100	720	900	520	466	415	71.605	42.833	73.764
6	CPIN	5500	4350	4025	2575	3300	1400	72.446	27.451	96.774
7	DLTA	380000	425000	390000	249500	345000	49000	41.461	20.779	55.353
8	FASW	2875	1710	1675	1980	1515	1040	36.869	12.093	46.777
9	GDST	127	135	109	79	79	53	46.602	52.336	69.136
10	GGRM	57800	64250	64000	32000	39700	39500	57.461	47.234	47.343
11	HMSP	72000	74000	102000	59100	60000	64900	19.680	20.896	44.458
12	IGAR	560	337	350	295	246	205	61.988	81.218	52.252
13	IMAS	5600	5200	4100	4825	3670	2230	14.868	34.498	59.084
14	INAF	370	410	435000	145	151	310000	87.379	92.335	33.557
15	INAI	700	630	435	445	220	310	44.541	96.471	33.557
16	INDS	5000	2965	1600	2325	1385	1385	73.038	72.644	14.405
17	JECC	3000	3090	2950	1600	2235	1350	30.870	32.113	74.419
18	JPFA	2150	1705	965	1050	935	296	68.750	58.333	106.106
19	JPRS	510	359	255	250	230	115	68.421	43.803	75.676
20	KBLI	325	183	145	139	120	80	60.172	41.584	57.778
21	KBLM	260	195	186	116	128	101	76.596	41.486	59.233
22	KBRI	52	51	71	50	50	50	13.922	61.980	64.711
23	KDSI	660	410	485	270	324	170	33.871	23.433	96.183

24	KIAS	245	190	150	140	110	72	54.545	53.333	70.270
25	KICI	385	314	284	168	250	206	78.481	22.695	31.837
26	KLBF	1560	1835	1915	1000	1220	1250	43.750	60.262	42.022
27	LION	16000	13500	10500	9600	8100	815	50.000	70.000	71.189
28	LMPI	830	245	217	215	160	100	47.703	41.975	73.817
29	LMSH	16800	8000	8925	7500	5250	455	76.543	41.509	180.597
30	LPIN	8300	6600	7675	3400	4350	4750	83.761	41.096	47.082
31	MAIN	4300	3715	2215	2200	2045	1100	64.615	57.986	67.270
32	MRAT	670	500	356	460	341	180	37.168	37.812	65.672
33	MYOR	37000	31500	31000	19150	20450	20650	23.580	42.541	40.077
34	NIPS	10516	460	592	3315	238	352	104.128	63.610	50.847
35	PSDN	350	225	150	150	121	96	30.000	60.116	43.902
36	RICY	195	183	175	167	163	140	75.470	41.561	22.222
37	ROTI	9300	1480	1420	4600	980	1020	47.626	60.650	32.787
38	SCCO	5800	4700	4015	4400	3700	3000	27.451	23.810	68.938
39	SIPD	75	58	945	50	50	50	40.000	14.815	79.899
40	SMCB	2050	2055	1145	975	3080	1470	71.074	39.922	24.857
41	SMGR	19000	17050	16225	12000	13875	7200	45.161	60.534	77.054
42	SMSM	3950	5100	5400	2325	3010	4300	51.793	51.541	22.680
43	SPMA	390	243	202	200	175	95	64.407	32.536	72.054
44	TOTO	8950	8075	7300	6450	3300	3350	32.468	83.956	74.178
45	TRIS	520	405	367	335	290	296	43.275	33.094	21.418
46	TRST	380	400	385	220	226	195	53.333	55.591	65.517
47	ULTJ	5200	4990	4300	1340	3670	3500	48.043	30.485	20.513
48	UNVR	37350	33000	43700	20900	25800	34150	56.481	94.490	24.534
49	WIIM	1060	860	635	500	510	354	71.795	51.095	56.825

Lampiran 4. Perhitungan Variabel *Leverage*

No.	Kode	Total hutang			Total assets			LEV		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	176286	209066	324855	441064	504865	653224	0.400	0.414	0.497
2	AKPI	1055231	1191197	1775577	2084567	2227043	2883143	0.506	0.535	0.616
3	AUTO	3058924	4244369	4195684	12617678	8881642	12617678	0.242	0.478	0.333
4	BIMA	321975	297978	301571	118007	104059	99558	2.728	2.864	3.029
5	BTON	37319	27517	34012	176136	174089	183116	0.212	0.158	0.186
6	CPIN	5771297	9919150	12123488	15722197	20841795	24684915	0.367	0.476	0.491
7	DLTA	190483	227474	188700	867041	991947	191304	0.220	0.229	0.986
8	FASW	4134128	3936323	4548288	5692060	5581001	6993634	0.726	0.705	0.650
9	GDST	307,084	484,175	379,524	1191497	1357932	1183934	0.258	0.357	0.321
10	GGRM	21353980	24991880	25497504	50770251	58220600	63505413	0.421	0.429	0.402
11	HMSP	13249559	14882516	5994664	27404594	28380630	38010724	0.483	0.524	0.158
12	IGAR	89004	86444	73472	314747	350620	383936	0.283	0.247	0.191
13	IMAS	15,655,152	16,744,375	18,163,866	22315023	23473797	24860958	0.702	0.713	0.731
14	INAF	703,717	656,380	941,000	1294511	1248343	1533709	0.544	0.526	0.614
15	INAI	639564	751440	1090438	765881	893664	1330259	0.835	0.841	0.820
16	INDS	443653	454348	634889	2196518	2282666	2553928	0.202	0.199	0.249
17	JECC	1,092,161	891,121	990,708	1239822	1062476	1358464	0.881	0.839	0.729
18	JPFA	9672368	10440441	11049774	14917590	15758959	17159466	0.648	0.663	0.644
19	JPRS	14019	15335	30806	376541	371965	363265	0.037	0.041	0.085
20	KBLI	450373	396595	524438	1337022	1337351	1551800	0.337	0.297	0.338
21	KBLM	23565	34656	47565	654296	647697	654386	0.036	0.054	0.073
22	KBRI	95513	622270	934678	788749	1298895	1455931	0.121	0.479	0.642
23	KDSI	498225	555679	798172	850234	952177	1177094	0.586	0.584	0.678
24	KIAS	223804	235746	310906	2270905	2268247	2124391	0.099	0.104	0.146

25	KICI	24319	18066	19267	98296	96746	133832	0.247	0.187	0.144
26	KLBF	2815103	2607557	2758131	11315061	12425032	13696417	0.249	0.210	0.201
27	LION	82784	156124	184731	498568	605166	639330	0.166	0.258	0.289
28	LMPI	424,769	409,761	391,882	822190	808892	793094	0.517	0.507	0.494
29	LMSH	31,230	23,964	27365	141698	141035	133783	0.220	0.170	0.205
30	LPIN	52,980	46,316	136,655	196391	180782	324055	0.270	0.256	0.422
31	MAIN	1351916	2453335	2413483	2214399	3530184	3962068	0.611	0.695	0.609
32	MRAT	61792	114842	93692	439584	498786	497090	0.141	0.230	0.188
33	MYOR	5771077	6190553	6148256	9710223	102911008	11342716	0.594	0.060	0.542
34	NIPS	562462	630960	938717	798408	2347380	24860958	0.704	0.269	0.038
35	PSDN	284561	242,354	199260	681832	620928	620399	0.417	0.390	0.321
36	RICY	826567	774,439	702825	1109865	1172012	1198194	0.745	0.661	0.587
37	ROTI	962340	1182772	1517789	1822689	2142894	2706324	0.528	0.552	0.561
38	SCCO	1054421	841615	850792	1762032	1656007	1773144	0.598	0.508	0.480
39	SIPD	1,870,560	1,513,908	1295614	3155680	2799605	2246770	0.593	0.541	0.577
40	SMCB	6122043	8436760	8871708	1489499	17199304	17321565	4.110	0.491	0.512
41	SMGR	8988908	9312214	10712321	30792884	34331675	38153119	0.292	0.271	0.281
42	SMSM	694304	602558	779860	1701103	1757634	2220108	0.408	0.343	0.351
43	SPMA	1011571	1287357	1418567	1767106	2091957	2185464	0.572	0.615	0.649
44	TOTO	710527	796096	862547	1746178	2062387	2439541	0.407	0.386	0.354
45	TRIS	166,702	182,369	193656	449009	521920	574346	0.371	0.349	0.337
46	TRST	1,551,242	1,544,983	1638672	3260920	3261285	3357359	0.476	0.474	0.488
47	ULTJ	599256	644827	742490	2811621	2917084	3539996	0.213	0.221	0.210
48	UNVR	9093518	9681888	10902585	13348188	14280670	15729945	0.681	0.678	0.693
49	WIIM	447652	478483	394393	1229011	1332908	1342700	0.364	0.359	0.294

Lampiran 5. Perhitungan Variabel Komite Audit, Kualitas Audit, Kompensasi Bonus, dan Ukuran Perusahaan

No.	Kode	AUDIT			KA			COMPEX						Total assets			SIZE		
		2013	2014	2015	2013	2014	2015	2013	LN	2014	LN	2015	LN	2013	2014	2015	2013	2014	2015
1	ADES	3	3	3	0	0	0	3300	8.102	5808	8.667	5379	8.590	441064	504865	653224	12.997	13.132	13.390
2	AKPI	3	3	3	1	1	0	14031	9.549	14327	9.570	14423	9.577	2084567	2227043	2883143	14.550	14.616	14.874
3	AUTO	3	3	3	1	0	1	49300	10.806	3631	8.197	3631	8.197	12617678	8881642	12617678	16.351	15.999	16.351
4	BIMA	3	3	3	1	0	0	2940	7.986	3490	8.158	3740	8.227	118007	104059	99558	11.678	11.553	11.508
5	BTON	3	3	3	0	0	0	2035	7.618	2004	7.603	2600	7.863	176136	174089	183116	12.079	12.067	12.118
6	CPIN	5	5	5	1	0	1	82950	11.326	88460	11.390	58140	10.971	15722197	20841795	24684915	16.571	16.852	17.022
7	DLTA	3	3	3	1	1	0	13062	9.477	507	6.229	526	6.265	867041	991947	191304	13.673	13.807	12.162
8	FASW	3	3	3	1	1	1	12115	9.402	18517	9.826	22494	10.021	5692060	5581001	6993634	15.555	15.535	15.761
9	GDST	3	3	3	0	0	0	5600	8.631	6700	8.810	7200	8.882	1191497	1357932	1183934	13.991	14.121	13.984
10	GGRM	3	3	3	1	1	1	2392	7.780	54188	10.900	61305	11.024	50770251	58220600	63505413	17.743	17.880	17.967
11	HMSP	3	3	3	0	0	0	2800	7.937	3300	8.102	3600	8.189	27404594	28380630	38010724	17.126	17.161	17.453
12	IGAR	3	3	3	1	0	1	1182	7.075	5722	8.652	2340	7.758	314747	350620	383936	12.660	12.767	12.858
13	IMAS	3	3	3	1	0	1	13430	9.505	18150	9.806	10500	9.259	22315023	23473797	24860958	16.921	16.971	17.029
14	INAF	3	3	3	1	1	1	1365	7.219	3533	8.170	106	4.662	1294511	1248343	1533709	14.074	14.037	14.243
15	INAI	3	3	3	1	0	0	4542	8.421	42925	10.667	45829	10.733	765881	893664	1330259	13.549	13.703	14.101
16	INDS	3	3	3	1	0	0	4575	8.428	13623	9.520	14342	9.571	2196518	2282666	2553928	14.602	14.641	14.753
17	JECC	3	3	3	1	0	1	2050	7.626	2470	7.812	3900	8.269	1239822	1062476	1358464	14.030	13.876	14.122
18	JPFA	3	3	3	1	0	0	36930	10.517	2464	7.810	2343	7.759	14917590	15758959	17159466	16.518	16.573	16.658
19	JPRS	3	3	3	0	0	0	5600	8.631	8300	9.024	8400	9.036	376541	371965	363265	12.839	12.827	12.803
20	KBLI	3	3	3	1	1	1	7974	8.984	10758	9.283	14263	9.565	1337022	1337351	1551800	14.106	14.106	14.255

21	KBLM	3	3	3	0	0	0	2800	7.937	1900	7.550	2000	7.601	654296	647697	654386	13.391	13.381	13.391
22	KBRI	3	3	3	0	0	0	3493	8.159	2590	7.859	2700	7.901	788749	1298895	1455931	13.578	14.077	14.191
23	KDSI	3	3	3	1	0	0	12101	9.401	12778	9.455	2239	7.714	850234	952177	1177094	13.653	13.767	13.979
24	KIAS	3	3	3	0	0	0	3060	8.026	4243	8.353	4024	8.300	2270905	2268247	2124391	14.636	14.635	14.569
25	KICI	3	3	3	0	0	1	3218	8.076	4001	8.294	4562	8.426	98296	96746	133832	11.496	11.480	11.804
26	KLBF	3	3	3	1	0	1	10436	9.253	44660	10.707	42700	10.662	11315061	12425032	13696417	16.242	16.335	16.433
27	LION	3	3	3	0	0	0	3186	8.067	5446	8.603	7138	8.873	498568	605166	639330	13.119	13.313	13.368
28	LMPI	3	3	3	0	0	0	17403	9.764	12563	9.439	9285	9.136	822190	808892	793094	13.620	13.603	13.584
29	LMSH	3	3	3	0	0	0	1178	7.071	12222	9.411	1341	7.201	141698	141035	133783	11.861	11.857	11.804
30	LPIN	3	3	3	0	0	0	4384	8.386	4463	8.404	4736	8.463	196391	180782	324055	12.188	12.105	12.689
31	MAIN	4	4	5	0	0	0	1197	7.088	21499	9.976	25065	10.129	2214399	3530184	3962068	14.610	15.077	15.192
32	MRAT	2	2	2	0	0	0	9211	9.128	6301	8.748	6205	8.733	439584	498786	497090	12.994	13.120	13.117
33	MYOR	3	3	3	1	0	1	21822	9.991	17448	9.767	18211	9.810	9710223	102911008	11342716	16.089	18.449	16.244
34	NIPS	3	3	3	0	0	0	2164	7.680	2380	7.775	2650	7.882	798408	2347380	24860958	13.590	14.669	17.029
35	PSDN	3	3	3	1	0	0	9000	9.105	10000	9.210	11000	9.306	681832	620928	620399	13.433	13.339	13.338
36	RICY	3	3	4	0	0	0	2181	7.688	2608	7.866	2608	7.866	1109865	1172012	1198194	13.920	13.974	13.996
37	ROTI	3	3	3	1	0	1	6748	8.817	22233	10.009	42081	10.647	1822689	2142894	2706324	14.416	14.578	14.811
38	SCCO	3	3	3	1	0	0	4755	8.467	4943	8.506	5308	8.577	1762032	1656007	1773144	14.382	14.320	14.388
39	SIPD	3	3	3	0	1	0	17983	9.797	21351	9.969	14946	9.612	3155680	2799605	2246770	14.965	14.845	14.625
40	SMCB	3	3	3	1	1	1	28978	10.274	5029	8.523	77075	11.253	1489499	17199304	17321565	14.214	16.660	16.667
41	SMGR	5	5	4	1	1	1	53970	10.896	65342	11.087	71090	11.172	30792884	34331675	38153119	17.243	17.352	17.457
42	SMSM	3	3	3	1	1	1	24020	10.087	19900	9.898	27400	10.218	1701103	1757634	2220108	14.347	14.379	14.613
43	SPMA	3	3	3	0	0	0	3875	8.262	4371	8.383	4760	8.468	1767106	2091957	2185464	14.385	14.554	14.597

44	TOTO	3	3	3	1	0	1	23515	10.065	31540	10.359	35606	10.480	1746178	2062387	2439541	14.373	14.539	14.707
45	TRIS	3	3	4	0	0	0	2114	7.657	1648	7.407	1626	7.394	449009	521920	574346	13.015	13.165	13.261
46	TRST	3	3	3	1	0	1	4579	8.429	4631	8.441	4860	8.489	3260920	3261285	3357359	14.998	14.998	15.027
47	ULTJ	3	3	3	0	0	0	1500	7.313	3600	8.189	3600	8.189	2811621	2917084	3539996	14.849	14.886	15.080
48	UNVR	3	3	3	1	1	1	62303	11.040	61900	11.033	58700	10.980	13348188	14280670	15729945	16.407	16.474	16.571
49	WIIM	3	3	3	1	1	1	128000	11.760	13020	9.474	12900	9.465	1229011	1332908	1342700	14.022	14.103	14.110

Lampiran 6. Perhitungan Regresi NDA tahun 2013

Regression perhitungan NDA tahun 2013**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	PPE/At-1, DREV/At-1, 1/At-1	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAC/At-1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.667 ^a	.445	.408	.285359

a. Predictors: (Constant), PPE/At-1, DREV/At-1, 1/At-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.939	3	.980	12.033	.000 ^a
	Residual	3.664	45	.081		
	Total	6.604	48			

a. Predictors: (Constant), PPE/At-1, DREV/At-1, 1/At-1

b. Dependent Variable: TAC/At-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.803	.117		-6.890	.000
	1/At-1	6593.988	20331.099	.042	.324	.747
	DREV/At-1	-.077	.105	-.084	-.736	.466
	PPE/At-1	.975	.187	.668	5.203	.000

a. Dependent Variable: TAC/At-1

Lampiran 7. Perhitungan Regressi NDA tahun 2014

Regression perhitungan NDa tahun 2014**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	PPE/At-1, DREV/At-1, 1/At-1	.	Enter

- a. All requested variables entered.
b. Dependent Variable: TAC/At-1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.757 ^a	.573	.544	.602175

- a. Predictors: (Constant), PPE/At-1, DREV/At-1, 1/At-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.866	3	7.289	20.100	.000 ^a
	Residual	16.318	45	.363		
	Total	38.184	48			

- a. Predictors: (Constant), PPE/At-1, DREV/At-1, 1/At-1
b. Dependent Variable: TAC/At-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.044	.179		-.245	.808
	1/At-1	9817.676	41882.366	.024	.234	.816
	DREV/At-1	-.667	.089	-.749	-7.526	.000
	PPE/At-1	-.125	.329	-.040	-.381	.705

- a. Dependent Variable: TAC/At-1

Lampiran 8. Perhitungan Regresi NDA tahun 2015

Regression perhitungan NDA tahun 2015**Variables Entered/Removed^d**

Model	Variables Entered	Variables Removed	Method
1	PPE/At-1, 1/At-1, DREV/At-1 ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: TAC/At-1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.445 ^a	.198	.144	.285310

a. Predictors: (Constant), PPE/At-1, 1/At-1, DREV/At-1

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.903	3	.301	3.698	.018 ^a
	Residual	3.663	45	.081		
	Total	4.566	48			

a. Predictors: (Constant), PPE/At-1, 1/At-1, DREV/At-1

b. Dependent Variable: TAC/At-1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.508	.093		-5.446	.000
	1/At-1	-24390.8	17952.002	-.182	-1.359	.181
	DREV/At-1	.159	.085	.259	1.870	.068
	PPE/At-1	.472	.177	.371	2.661	.011

a. Dependent Variable: TAC/At-1

Lampiran 9. Hasil Uji Analisis Data

A. Frequencies**KA**

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid KAP non big four	87	59.2	59.2	59.2
KAP big four	60	40.8	40.8	100.0
Total	147	100.0	100.0	

B. Descriptives**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
DA	147	-2.085	1.293	-.45864	.516689
SPREAD	147	.000	180.597	52.60099	24.397500
COMPEX	147	106.000	128000.000	15389.87	21007.266061
AUD	147	2	5	3.10	.458
SIZE	147	96746.000	102911008	6870623	13672201.65
LEV	147	.036	4.110	.49144	.506039
Valid N (listwise)	147				

C. Uji Normalitas**NPar Tests****One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		147
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.43869663
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.066
Kolmogorov-Smirnov Z		1.256
Asymp. Sig. (2-tailed)		.085

a. Test distribution is Normal.

b. Calculated from data.

D. Uji Autokorelasi dan Multikolinearitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LEV, AUD, SPREAD, KA, COMPEX, SIZE	.	Enter

a. All requested variables entered.

b. Dependent Variable: DA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.528 ^a	.279	.248	.447999	1.810

a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE

b. Dependent Variable: DA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.879	6	1.813	9.034	.000 ^a
	Residual	28.098	140	.201		
	Total	38.977	146			

a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE

b. Dependent Variable: DA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2.083	.422		-4.936	.000		
	KA	-.498	.084	-.475	-5.930	.000	.801	1.248
	SPREAD	.003	.002	.156	2.135	.034	.962	1.040
	COMPEX	.137	.036	.324	3.797	.000	.707	1.415
	AUD	.065	.087	.058	.747	.456	.865	1.157
	SIZE	.018	.028	.056	.638	.524	.680	1.472
	LEV	-.060	.075	-.059	-.806	.422	.956	1.046

a. Dependent Variable: DA

E. Uji Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	LEV, AUD, SPREAD, KA, COMPEX, SIZE	.	Enter

a. All requested variables entered.

b. Dependent Variable: abse

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.237 ^a	.056	.016	.26588

a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.591	6	.099	1.394	.221 ^a
	Residual	9.897	140	.071		
	Total	10.488	146			

a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE

b. Dependent Variable: abse

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.261	.250		1.043	.299
	KA	-.067	.050	-.123	-1.345	.181
	SPREAD	-9.4E-005	.001	-.009	-.103	.918
	COMPEX	.037	.021	.170	1.739	.084
	AUD	-.061	.052	-.105	-1.189	.237
	SIZE	.001	.017	.005	.054	.957
	LEV	-.078	.044	-.147	-1.745	.083

a. Dependent Variable: abse

Lampiran 10. Hasil Uji Hipotesis

Regression**Variables Entered/Removed^a**

Model	Variables Entered	Variables Removed	Method
1	LEV, AUD, SPREAD, KA, COMPEX, SIZE	.	Enter

- a. All requested variables entered.
b. Dependent Variable: DA

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.528 ^a	.279	.248	.447999

- a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10.879	6	1.813	9.034	.000 ^a
	Residual	28.098	140	.201		
	Total	38.977	146			

- a. Predictors: (Constant), LEV, AUD, SPREAD, KA, COMPEX, SIZE
b. Dependent Variable: DA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.083	.422		-4.936	.000
	KA	-.498	.084	-.475	-5.930	.000
	SPREAD	.003	.002	.156	2.135	.034
	COMPEX	.137	.036	.324	3.797	.000
	AUD	.065	.087	.058	.747	.456
	SIZE	.018	.028	.056	.638	.524
	LEV	-.060	.075	-.059	-.806	.422

- a. Dependent Variable: DA