

**LAMPIRAN 1**  
**DAFTAR SAMPEL DAN JENIS INDUSTRI**

Kode	Nama sub industri	Jumlah perusahaan listed	Sampel
1	Food and Beverages	20	16
2	Tobacco Manufacturers	4	4
3	Textile mill Products	9	8
4	Apparel and Other Textile Products	14	10
5	Lumber and Wood Products	5	4
6	Paper and Allied Products	5	2
7	Chemical and Allied Products	8	6
8	Adhesive	4	4
9	Plastics and Glass Products	13	11
10	Cement	3	3
11	Metal and Allied Products	11	10
12	Fabricated Metal Products	2	2
13	Stone, Clay, Glass and Concrete Products	4	4
14	Cable	6	6
15	Electronic and Office Equipment	3	3
16	Automotive and Allied Products	20	15
17	Photographic Equipment	3	3
18	Pharmaceuticals	9	8
19	Consumer Goods	3	3
		146	122

**DAFTAR PERUSAHAAN SAMPEL**

1	<u>ADES</u>	Ades Waters Indonesia Tbk	43	<u>FASW</u>	Fajar Surya Wisesa Tbk
2	<u>AISA</u>	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	44	<u>SPMA</u>	Suparna Tbk
3	<u>AQUA</u>	Aqua Golden Mississippi Tbk	45	<u>AKRA</u>	AKR Corporation Tbk
4	<u>CEKA</u>	Cahaya Kalbar Tbk	46	<u>BUDI</u>	Budi Acid Jaya Tbk
5	<u>DLTA</u>	Delta Djakarta Tbk	47	<u>CLPI</u>	Colorpak Indonesia Tbk
6	<u>INDF</u>	Indofood Sukses Makmur Tbk	48	<u>LTLS</u>	Lautan Luas Tbk
7	<u>MLBI</u>	Multi Bintang Indonesia Tbk	49	<u>POLY</u>	Polysindo Eka Perkasa Tbk
8	<u>MYOR</u>	Mayora Indah Tbk	50	<u>SOBI</u>	Sorini Corporation Tbk
9	<u>PSDN</u>	Prasidha Aneka Niaga Tbk	51	<u>DPNS</u>	Duta Pertiwi Nusantara Tbk
10	<u>PTSP</u>	Pioneerindo Gourmet International (d/h Putra Sejahtera Pioneerindo (CFC)) Tbk	52	<u>EKAD</u>	Ekadhama International Tbk
11	<u>SIPD</u>	Sierad Produce Tbk	53	<u>INCI</u>	Intanwijaya Internasional Tbk
12	<u>SKLT</u>	Sekar Laut Tbk	54	<u>KKGI</u>	Resource Alam Indonesia Tbk (Kumia Kapuas Utama Glue Industries)
13	<u>SMAR</u>	SMART Tbk	55	<u>AKPI</u>	Argha Karya Prima Industry Tbk
14	<u>STTP</u>	Siantar TOP Tbk	56	<u>AMFG</u>	Asahimas Flat Glass Tbk
15	<u>TBLA</u>	Tunas Baru Lampung Tbk	57	<u>APLI</u>	Asiaplast Industries Tbk
16	<u>ULTJ</u>	Ultra Jaya Milk Tbk	58	<u>BRNA</u>	Berlina Tbk
17	<u>BATI</u>	BAT Indonesia Tbk	59	<u>DYNA</u>	Dynaplast Tbk
18	<u>GGRM</u>	Gudang Garam Tbk	60	<u>FPNI</u>	Fatrapolindo Nusa Industri Tbk (Titan Kimia)
19	<u>HMSP</u>	HM Sampoerna Tbk	61	<u>IGAR</u>	Kageo Igar Jaya Tbk (Igarjaya)
20	<u>RMBA</u>	Bentoel International Investama Tbk	62	<u>LAPD</u>	Lapindo International Tbk (Leyland International)
21	<u>ARGO</u>	Argo Pantes Tbk	63	<u>LMPI</u>	Langgeng Makmur Industry Tbk
22	<u>CNTX</u>	Century Textile Industry (Centex) Tbk	64	<u>SIMA</u>	Siwani Makmur Tbk
23	<u>ERTX</u>	Eratex Djaja Limited Tbk	65	<u>TRST</u>	Trias Sentosa Tbk
24	<u>HDTX</u>	Panasia Indosyntec Tbk	66	<u>INTP</u>	Indocement Tunggul Prakasa Tbk
25	<u>PAFI</u>	Panasia Filament Inti Tbk	67	<u>SMCB</u>	Holcim Indonesia Tbk
26	<u>RDTX</u>	Roda Vivatex Tbk	68	<u>SMGR</u>	Semen Gresik (Persero) Tbk
27	<u>SSTM</u>	Sunson Textile Manufacture Tbk	69	<u>ALMI</u>	Alumindo Light Metal Industry Tbk
28	<u>TEJA</u>	Textile Manufacturing Company Jaya (Texmaco Jaya) Tbk	70	<u>BTON</u>	Betonjaya Manunggal Tbk
29	<u>BATA</u>	Sepatu Bata Tbk	71	<u>INAI</u>	Indal Aluminium Industry Tbk
30	<u>BIMA</u>	Primarindo Asia Infrastructure Tbk	72	<u>JKSW</u>	Jakarta Kyoei Steel Works Tbk
31	<u>DOID</u>	Delta Dunia Petroindo Tbk	73	<u>JPRS</u>	Jaya Pari Steel Tbk
32	<u>ESTI</u>	Ever Shine Textile Industry Tbk	74	<u>LION</u>	Lion Metal Works Tbk
33	<u>KARW</u>	Karwell Indonesia Tbk	75	<u>LMSH</u>	Lion Mesh Prima Tbk
34	<u>MYRX</u>	Hanson International Tbk	76	<u>PICO</u>	Pelanggi Indah Canindo Tbk
35	<u>MYTX</u>	APAC Citra Centertex Tbk	77	<u>TBMS</u>	Tembaga Mulia Semanan Tbk
36	<u>PBRX</u>	Pan Brothers Tex Tbk	78	<u>TIRA</u>	Tira Austenite Tbk
37	<u>RICY</u>	Ricky Putra Globalindo Tbk	79	<u>KDSI</u>	Kedawung Setia Industrial Tbk
38	<u>SIMM</u>	Surya Intrindo Makmur Tbk	80	<u>KICI</u>	Kedaung Indah Canindo Tbk
39	<u>BRPT</u>	Barito Pacific Timber Tbk	81	<u>ARNA</u>	Arwana Citramulia Tbk
40	<u>DSUC</u>	Daya Sakti Unggul Corporation Tbk	82	<u>IKAI</u>	Intikeramik Alamasri Industri Tbk
41	<u>SULI</u>	Sumalindo Lestari Jaya Tbk	83	<u>MLIA</u>	Mulia Industrindo Tbk
42	<u>TIRT</u>	Tirta Murni Resources Tbk	84	<u>TOTO</u>	Surya Toto Indonesia Tbk

**LANJUTAN DAFTAR PERUSAHAAN SAMPEL**

85	<u>IKBI</u>	Sumi Indo Kabel Tbk
86	<u>JECC</u>	Jembo Cable Company Tbk
87	<u>KBLI</u>	GT Kabel Indonesia Tbk
88	<u>KBLM</u>	Kabelindo Murni Tbk
89	<u>SCCO</u>	Sucaco Tbk (supreme cable)
90	<u>VOKS</u>	Voksel Electric Tbk
91	<u>ASGR</u>	Astra Graphia Tbk
92	<u>MTDL</u>	Metrodata Electronics Tbk
93	<u>MLPL</u>	Multipolar Corporation Tbk
94	<u>ADMG</u>	Polychem Indonesia (GT Petrochem Industries) Tbk
95	<u>AUTO</u>	Astra Otoparts Tbk
96	<u>BRAM</u>	Branta Mulia Tbk (Indo Kordsa)
97	<u>GDYR</u>	Goodyear Indonesia Tbk
98	<u>GJTL</u>	Gajah Tunggal Tbk
99	<u>HEXA</u>	Hexindo Adiperkasa Tbk
100	<u>IMAS</u>	Indomobil Sukses Internasional Tbk
101	<u>INDS</u>	Indospring Tbk
102	<u>INTA</u>	Intraco Penta Tbk
103	<u>LPIN</u>	Multi Prima Sejahtera Tbk
104	<u>PRAS</u>	Prima Alloy Steel Tbk
105	<u>SMSM</u>	Selamat Sempurna Tbk
106	<u>SUGI</u>	Sugi Samapersada Tbk
107	<u>TURI</u>	Tunas Ridean Tbk
108	<u>UNTR</u>	United Tractors Tbk
109	<u>INTD</u>	Inter Delta Tbk
110	<u>KONI</u>	Perdana Bangun Pusaka Tbk
111	<u>MDRN</u>	Modern Photo Film Company Tbk
112	<u>DVLA</u>	Darya-Varia Laboratoria Tbk
113	<u>INAF</u>	Indofarma Tbk
114	<u>KAEF</u>	Kimia Farna Tbk
115	<u>KLBF</u>	Kalbe Farna Tbk
116	<u>PYFA</u>	Pyridam Farna Tbk
117	<u>SCPI</u>	Schering Plough Indonesia Tbk
118	<u>SQBI</u>	Bristol-Myers Squibb Indonesia Tbk
119	<u>TSPC</u>	Tempo Scan Pacific Tbk
120	<u>MRAT</u>	Mustika Ratu Tbk
121	<u>TCID</u>	Mandom Indonesia Tbk
122	<u>UNVR</u>	Univisa Indonesia Tbk

**LAMPIRAN 2**

**OUTPUT DESKRIPTIF STATISTIK, UJI NORMALITAS, DAN KORELASI ANTAR PENGUKUR**

**Statistik deskriptif data penelitian**

	N	Mean	Std. Deviation
price book value	488	.569320	1.7449568
inverse akrual non operasi tnp depr	488	.0207	.13454
inverse akrual non operasi	488	.0648	.13852
leverage	488	.6814	.57676
size	488	20.2869	1.42833
Valid N (listwise)	488		

**Statistik deskriptif konservatisme antar perioda**

	N	Mean	Std. Deviation
price book value 2007	122	.8633	2.18987
price book value 2006	122	.5635	1.87951
price book value 2005	122	.3899	1.34911
price book value 2004	122	.4606	1.40542
inverse akrual non operasi 2007	122	.0227	.14102
inverse akrual non operasi 2006	122	.0035	.12691
inverse akrual non operasi 2005	122	-.0094	.14358
inverse akrual non operasi 2004	122	.0658	.11403
inverse akrual non operasi dgn depr 2007	122	.0720	.14141
inverse akrual non operasi dgn depr 2006	122	.0522	.14148
inverse akrual non operasi dgn depr 2005	122	.0426	.14577
inverse akrual non operasi dgn depr 2004	122	.0918	.12064
Valid N (listwise)	122		

**Hasil uji normalitas (One-Sample Kolmogorov-Smirnov Test)**

		price book value	inverse akrual non operasi tnp depr	inverse akrual non operasi	leverage	size
N		488	488	488	488	488
Normal Parameters <sup>b</sup>	Mean	.569320	.0206	.0647	.6814	20.2869
	Std. Deviation	1.7449568	.13457	.13855	.57676	1.42833
Most Extreme Differences	Absolute	.259	.177	.177	.223	.049
	Positive	.259	.156	.165	.223	.049
	Negative	-.254	-.177	-.177	-.153	-.039
Kolmogorov-Smirnov Z		5.720	3.914	3.914	4.924	1.083
Asymp. Sig. (2-tailed)		.000	.000	.000	.000	.191

a. Test distribution is Normal.

b. Calculated from data.

**Korelasi antar proksi konservatisme**

			price book value	inverse akrual non operasi tnp depr	inverse akrual non operasi
Spearman's rho	price book value	Correlation Coefficient	1.000	.082	.129**
		Sig. (2-tailed)	.	.071	.004
		N	488	488	488
	inverse akrual non operasi tnp depr	Correlation Coefficient	.082	1.000	.891**
		Sig. (2-tailed)	.071	.	.000
		N	488	488	488
	inverse akrual non operasi	Correlation Coefficient	.129**	.891**	1.000
		Sig. (2-tailed)	.004	.000	.
		N	488	488	488

\*\* Correlation is significant at the 0.01 level (2-tailed).

**LAMPIRAN 3**  
**HASIL UJI BEDA KONSERVATISMA ANTAR PERIODA**

**Hasil uji beda PBA antar perioda**

		N	Mean Rank	Sum of Ranks
price book value 2004 - price book value 2005	Negative Ranks	50 <sup>a</sup>	59.62	2981.00
	Positive Ranks	72 <sup>b</sup>	62.81	4522.00
	Ties	0 <sup>c</sup>		
	Total	122		
price book value 2005 - price book value 2006	Negative Ranks	70 <sup>d</sup>	66.23	4636.00
	Positive Ranks	52 <sup>e</sup>	55.13	2867.00
	Ties	0 <sup>f</sup>		
	Total	122		
price book value 2006 - price book value 2007	Negative Ranks	80 <sup>g</sup>	68.24	5459.00
	Positive Ranks	42 <sup>h</sup>	48.67	2044.00
	Ties	0 <sup>i</sup>		
	Total	122		

a. price book value 2004 < price book value 2005

b. price book value 2004 > price book value 2005

c. price book value 2004 = price book value 2005

d. price book value 2005 < price book value 2006

e. price book value 2005 > price book value 2006

f. price book value 2005 = price book value 2006

g. price book value 2006 < price book value 2007

h. price book value 2006 > price book value 2007

i. price book value 2006 = price book value 2007

**Test Statistics<sup>c</sup>**

	price book value 2004 - price book value 2005	price book value 2005 - price book value 2006	price book value 2006 - price book value 2007
Z	-1.969 <sup>a</sup>	-2.260 <sup>b</sup>	-4.363 <sup>b</sup>
Asymp. Sig. (2-tailed)	.049	.024	.000

a. Based on negative ranks.

b. Based on positive ranks.

Hasil uji beda INVANO antar periode

		N	Mean Rank	Sum of Ranks
inverse akrual non operasi 2004 - inverse akrual non operasi 2005	Negative Ranks	30 <sup>a</sup>	45.80	1374.00
	Positive Ranks	92 <sup>b</sup>	66.62	6129.00
	Ties	0 <sup>c</sup>		
	Total	122		
inverse akrual non operasi 2005 - inverse akrual non operasi 2006	Negative Ranks	46 <sup>d</sup>	63.39	2916.00
	Positive Ranks	76 <sup>e</sup>	60.36	4587.00
	Ties	0 <sup>f</sup>		
	Total	122		
inverse akrual non operasi 2006 - inverse akrual non operasi 2007	Negative Ranks	77 <sup>g</sup>	60.17	4633.00
	Positive Ranks	45 <sup>h</sup>	63.78	2870.00
	Ties	0 <sup>i</sup>		
	Total	122		

- a. inverse akrual non operasi 2004 < inverse akrual non operasi 2005
- b. inverse akrual non operasi 2004 > inverse akrual non operasi 2005
- c. inverse akrual non operasi 2004 = inverse akrual non operasi 2005
- d. inverse akrual non operasi 2005 < inverse akrual non operasi 2006
- e. inverse akrual non operasi 2005 > inverse akrual non operasi 2006
- f. inverse akrual non operasi 2005 = inverse akrual non operasi 2006
- g. inverse akrual non operasi 2006 < inverse akrual non operasi 2007
- h. inverse akrual non operasi 2006 > inverse akrual non operasi 2007
- i. inverse akrual non operasi 2006 = inverse akrual non operasi 2007

Test Statistics<sup>c</sup>

	inverse akrual non operasi 2004 - inverse akrual non operasi 2005	inverse akrual non operasi 2005 - inverse akrual non operasi 2006	inverse akrual non operasi 2006 - inverse akrual non operasi 2007
Z	-6.075 <sup>a</sup>	-2.135 <sup>a</sup>	-2.252 <sup>b</sup>
Asymp. Sig. (2-tailed)	.000	.033	.024

- a. Based on negative ranks.
- b. Based on positive ranks.
- c. Wilcoxon Signed Ranks Test

Hasil uji beda INVANO2 antar perioda

		N	Mean Rank	Sum of Ranks
inverse akrual non operasi dgn depr 2004 - inverse akrual non operasi dgn depr 2005	Negative Ranks	48 <sup>a</sup>	52.46	2518.00
	Positive Ranks	74 <sup>b</sup>	67.36	4985.00
	Ties	0 <sup>c</sup>		
	Total	122		
inverse akrual non operasi dgn depr 2005 - inverse akrual non operasi dgn depr 2006	Negative Ranks	46 <sup>d</sup>	60.74	2794.00
	Positive Ranks	76 <sup>e</sup>	61.96	4709.00
	Ties	0 <sup>f</sup>		
	Total	122		
inverse akrual non operasi dgn depr 2006 - inverse akrual non operasi dgn depr 2007	Negative Ranks	74 <sup>g</sup>	63.32	4686.00
	Positive Ranks	48 <sup>h</sup>	58.69	2817.00
	Ties	0 <sup>i</sup>		
	Total	122		

- a. inverse akrual non operasi dgn depr 2004 < inverse akrual non operasi dgn depr 2005
- b. inverse akrual non operasi dgn depr 2004 > inverse akrual non operasi dgn depr 2005
- c. inverse akrual non operasi dgn depr 2004 = inverse akrual non operasi dgn depr 2005
- d. inverse akrual non operasi dgn depr 2005 < inverse akrual non operasi dgn depr 2006
- e. inverse akrual non operasi dgn depr 2005 > inverse akrual non operasi dgn depr 2006
- f. inverse akrual non operasi dgn depr 2005 = inverse akrual non operasi dgn depr 2006
- g. inverse akrual non operasi dgn depr 2006 < inverse akrual non operasi dgn depr 2007
- h. inverse akrual non operasi dgn depr 2006 > inverse akrual non operasi dgn depr 2007
- i. inverse akrual non operasi dgn depr 2006 = inverse akrual non operasi dgn depr 2007

Test Statistics<sup>c</sup>

	inverse akrual non operasi dgn depr 2004 - inverse akrual non operasi dgn depr 2005	inverse akrual non operasi dgn depr 2005 - inverse akrual non operasi dgn depr 2006	inverse akrual non operasi dgn depr 2006 - inverse akrual non operasi dgn depr 2007
Z	-3.152 <sup>a</sup>	-2.446 <sup>a</sup>	-2.388 <sup>b</sup>
Asymp. Sig. (2-tailed)	.002	.014	.017

- a. Based on negative ranks.
- b. Based on positive ranks.



**LAMPIRAN 4**

**HASIL UJI KORELASI ANTARA LEVERAGE, SIZE, DAN KONSERVATISMA**

**Korelasi antara leverage, size, dan konservatisme**

			price book value	inverse akrual non operasi tnp depr	inverse akrual non operasi	leverage	size
Spearman's rho	price book value	Correlation Coefficient	1.000	.082	.129**	.236**	.126**
		Sig. (2-tailed)	.	.071	.004	.000	.005
	inverse akrual non operasi tnp depr	Correlation Coefficient	.082	1.000	.891**	.153**	.045
		Sig. (2-tailed)	.071	.	.000	.001	.317
	inverse akrual non operasi	Correlation Coefficient	.129**	.891**	1.000	.189**	.049
		Sig. (2-tailed)	.004	.000	.	.000	.277
	leverage	Correlation Coefficient	.236**	.153**	.189**	1.000	.121**
		Sig. (2-tailed)	.000	.001	.000	.	.007
	size	Correlation Coefficient	.126**	.045	.049	.121**	1.000
		Sig. (2-tailed)	.005	.317	.277	.007	

**LAMPIRAN 5**

**HASIL UJI BEDA KONSERVATISMA ANTARA INDUSTRI HIGH-TECH DAN LOW-TECH**

**Hasil uji beda konservatisme antar high-tech dan low-tech**

	kategori industri high/low tech	N	Mean Rank	Sum of Ranks
price book value	low tech	372	244.01	90770.00
	high tech	116	246.09	28546.00
	Total	488		
inverse akrual non operasi tnp depr	low tech	372	247.76	92166.00
	high tech	116	234.05	27150.00
	Total	488		
inverse akrual non operasi	low tech	372	247.71	92149.00
	high tech	116	234.20	27167.00
	Total	488		

**Hasil uji beda antara industri high tech dan low tech**

	price book value	inverse akrual non operasi tnp depr	inverse akrual non operasi
Mann-Whitney U	21392.000	20364.000	20381.000
Wilcoxon W	90770.000	27150.000	27167.000
Z	-.139	-.914	-.901
Asymp. Sig. (2-tailed)	.890	.361	.368

2. Grouping Variable: kategori industri high/low tech