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Lampiran 1

**Daftar Sampel Penelitian Perusahaan Manufaktur Di BEI
Tahun 2013-2015**

NO.	NAMA PERUSAHAAN	KODE PERUSAHAAN
A.	Sektor Industri Dasar dan Kimia	
1)	Sub sektor Keramik, Porselen dan Kaca	
1	Asahimas Flat Glass Tbk	AMFG
2	Mulia Industrindo Tbk	MLIA
2)	Sub Sektor Logam dan Sejenisnya	
1	Alaska Industrindo Tbk	ALKA
2	Alumindo Light Metal Industry Tbk	ALMI
3	Beton Jaya Manunggal Tbk	BTON
4	Citra Turbindo Tbk	CTBN
5	Gunawan Dianjaya Steel	GDST
6	Jaya Pari Steel	JPRS
7	Krakatau Steel	KRAS
8	Lion Metal Works Tbk	LION
9	Lionmesh Prima Tbk	LMSH
10	Pelat Timah Nusantara	NIKL
3)	Sub Sektor Kimia	
1	Barito Pacific	BRPT
2	Duta Pertiwi Nusantara Tbk	DPNS
3	Indo Acitama Tbk	SRSN
4	Chandra Asri Petrochemical Tbk	TPIA
4)	Sub Sektor Kayu dan Pengolahannya	
1	Sumalindo Lestari Jaya Tbk	SULI
B.	Sektor Aneka Industri	
1)	Sub Sektor Otomotif dan Komponen	
1	Indo Kordsa Tbk D.H Branta Mulia Tbk	BRAM
2	Gajah Tunggal Tbk	GJTL
2)	Sub Sektor Kabel	
1	Sumi Indo Kabel	IKBI
2	Kabelindo Murni Tbk	KBLM

NO.	NAMA PERUSAHAAN	KODE PERUSAHAAN
C.	Sektor industri Barang Konsumsi	
1)	Sub Sektor Makanan dan Minuman	
1	Indofood Sukses Makmur Tbk	INDF
2	Prasidha Aneka Niaga	PSDN
3	Sekar Laut Tbk	SKLT
4	Ultrajaya Milk Industry And Trading Company Tbk	ULTJ
2)	Sub Sektor Rokok	
1	Gudang Garam Tbk	GGRM
2	Wismilak Inti Makmur Tbk	WIIM
4)	Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga	
1	Martina Betro Tbk	MBTO
2	Mandom Indonesia Tbk	TCID
5)	Sub Sektor Peralatan Rumah Tangga	
1	Langgeng Makmur Industri	LMPI

Lampiran 2. Perhitungan Nilai *Discretionary Accrual*

No.	TAit / Ait-1	(1/Ait-1)	(Δ REVit/Ait-1)	(PPEit/Ait-1)	((Δ REVit - Δ RECit)/Ait-1)	NDA	DA
1	0.2137	0.0000000000003210	0.1153	0.4745	0.0862	0.2059	0.0078
2	0.3420	0.0000000000001525	0.0940	0.8471	0.0819	0.3388	0.0032
3	0.6535	0.00000000000067621	1.7766	0.0644	1.5085	0.5819	0.0716
4	0.1231	0.0000000000005315	-0.1862	0.4340	-0.1556	0.1312	-0.0082
5	0.1200	0.00000000000068918	-0.2857	0.1026	-0.2615	0.1265	-0.0065
6	0.2884	0.0000000000005247	0.5425	0.3555	0.4732	0.2699	0.0185
7	0.0637	0.0000000000008591	-0.2043	0.2662	-0.1752	0.0714	-0.0078
8	-0.1073	0.0000000000025087	-0.6670	0.0355	-0.4307	-0.0442	-0.0631
9	0.1935	0.000000000000404	0.1327	0.4248	0.1497	0.1981	-0.0045
10	0.1044	0.0000000000023068	-0.0006	0.1394	0.0032	0.1054	-0.0010
11	0.3146	0.0000000000077792	0.2577	0.1813	0.2884	0.3228	-0.0082
12	0.3064	0.000000000009349	0.6856	0.2752	0.5295	0.2647	0.0417
13	0.3971	0.000000000000488	0.4151	0.7706	0.3800	0.3877	0.0094
14	0.1258	0.0000000000054191	-0.0832	0.0636	-0.0757	0.1278	-0.0020
15	0.1714	0.0000000000024869	0.0203	0.2941	-0.0155	0.1618	0.0096
16	0.4146	0.000000000000613	0.5181	0.7427	0.4743	0.4029	0.0117
17	0.1116	0.000000000006999	-0.0877	0.3214	-0.0974	0.1090	0.0026
18	0.3601	0.0000000000004491	0.3395	0.7003	0.2791	0.3439	0.0161
19	0.1816	0.000000000000777	-0.0175	0.4985	-0.0266	0.1791	0.0024
20	0.1269	0.0000000000012981	-0.0568	0.3033	-0.0931	0.1172	0.0097
21	0.1747	0.0000000000013832	-0.0389	0.4143	-0.0564	0.1700	0.0046
22	0.1728	0.000000000000168	0.1268	0.3744	0.1034	0.1665	0.0063
23	0.1731	0.0000000000014650	-0.0375	0.4038	-0.0456	0.1709	0.0022
24	0.4554	0.0000000000040041	0.6620	0.5046	0.5717	0.4313	0.0241
25	0.2289	0.0000000000004131	0.2687	0.3990	0.2393	0.2210	0.0078
26	0.1755	0.000000000000244	0.1561	0.3602	0.1363	0.1702	0.0053
27	0.1898	0.0000000000008283	0.3885	0.1812	0.3728	0.1856	0.0042
28	0.0859	0.0000000000016407	-0.1255	0.2210	-0.1065	0.0910	-0.0051
29	0.2564	0.0000000000007927	0.1401	0.5425	0.1401	0.2564	0.0000
30	0.0181	0.0000000000001227	0.0096	0.0344	0.0063	0.0172	0.0009
31	0.2009	0.0000000000002825	0.1288	0.4325	0.1355	0.2027	-0.0018
32	0.3020	0.0000000000001390	0.0601	0.7641	0.0540	0.3003	0.0016
33	0.2612	0.0000000000041337	0.5405	0.0593	0.4788	0.2447	0.0165
34	0.1586	0.0000000000003634	0.1689	0.2841	0.1405	0.1510	0.0076
35	0.1337	0.0000000000056774	-0.0996	0.0808	-0.0909	0.1361	-0.0023
36	0.0621	0.0000000000002993	-0.1184	0.2348	-0.1360	0.0574	0.0047
37	0.1861	0.0000000000008393	-0.1632	0.5686	-0.1479	0.1902	-0.0041

38	0.1578	0.0000000000026558	0.3144	0.0348	0.1164	0.1050	0.0529
39	0.1503	0.0000000000000334	-0.0722	0.4562	-0.0631	0.1527	-0.0024
40	0.1450	0.0000000000020057	0.0882	0.2038	0.0513	0.1352	0.0098
41	0.2257	0.0000000000070573	-0.0504	0.2083	-0.0490	0.2261	-0.0004
42	0.0663	0.0000000000006550	-0.0494	0.1741	-0.0906	0.0553	0.0110
43	0.2341	0.0000000000000351	0.0038	0.6278	0.0375	0.2431	-0.0090
44	0.1094	0.0000000000039006	0.0056	0.0496	0.0133	0.1115	-0.0020
45	0.2130	0.0000000000023747	0.1912	0.2902	0.1599	0.2046	0.0084
46	0.2264	0.0000000000000427	0.0022	0.6077	0.0435	0.2374	-0.0110
47	0.2912	0.0000000000010625	0.4009	0.4318	0.4000	0.2910	0.0002
48	0.3074	0.0000000000003410	0.0492	0.7742	0.0502	0.3077	-0.0003
49	0.1974	0.0000000000000651	0.0468	0.4958	0.0474	0.1976	-0.0002
50	0.2053	0.0000000000012132	0.2049	0.3318	0.2108	0.2069	-0.0016
51	0.1527	0.0000000000015284	-0.1731	0.4429	-0.1781	0.1514	0.0013
52	0.1254	0.0000000000000129	0.0755	0.2836	0.0868	0.1284	-0.0030
53	0.0740	0.0000000000014654	-0.4462	0.4309	-0.4716	0.0672	0.0068
54	0.3428	0.0000000000033114	0.3787	0.4477	0.3541	0.3363	0.0066
55	0.1835	0.0000000000003557	0.1624	0.3568	0.1529	0.1810	0.0025
56	0.1900	0.0000000000000197	0.1920	0.3737	0.2051	0.1935	-0.0035
57	0.1275	0.0000000000008111	0.0596	0.2513	0.0477	0.1243	0.0032
58	0.1408	0.0000000000016346	0.0492	0.2435	0.0073	0.1296	0.0112
59	0.2999	0.0000000000006822	0.1912	0.6303	0.1707	0.2944	0.0055
60	0.0940	0.0000000000012163	-0.1977	0.3212	-0.2238	0.0870	0.0070
61	0.1776	0.0000000000002552	-0.0016	0.4652	-0.0014	0.1776	-0.0001
62	0.2892	0.0000000000001385	0.0117	0.7645	0.0280	0.2935	-0.0044
63	-0.4064	0.0000000000040767	-1.9618	0.0642	-2.4307	-0.5316	0.1252
64	0.0982	0.0000000000003113	-0.0009	0.2466	0.0412	0.1094	-0.0112
65	0.1164	0.0000000000057419	-0.1627	0.0756	-0.1575	0.1178	-0.0014
66	0.0326	0.0000000000003094	-0.3133	0.2950	-0.2083	0.0606	-0.0280
67	0.1519	0.0000000000007382	-0.2228	0.5255	-0.2190	0.1529	-0.0010
68	-0.0485	0.0000000000026957	-0.4591	0.0329	-0.4566	-0.0478	-0.0007
69	0.3319	0.0000000000000309	-0.1552	1.0071	-0.1496	0.3334	-0.0015
70	0.1131	0.0000000000016664	0.0194	0.1882	-0.0058	0.1064	0.0067
71	0.0956	0.0000000000071471	-0.5323	0.1987	-0.5092	0.1017	-0.0062
72	0.0879	0.0000000000006623	-0.0872	0.2594	-0.0868	0.0880	-0.0001
73	0.1756	0.0000000000000346	-0.3947	0.7572	-0.3764	0.1805	-0.0049
74	0.0882	0.0000000000037192	-0.0532	0.0458	-0.0550	0.0877	0.0005
75	0.1831	0.0000000000021508	0.1263	0.2702	0.0780	0.1702	0.0129
76	0.1506	0.0000000000000418	-0.4849	0.7543	-0.4597	0.1573	-0.0067
77	0.3263	0.0000000000011104	0.3684	0.5470	0.3447	0.3199	0.0063
78	0.0294	0.0000000000002608	0.0005	0.0628	-0.0027	0.0285	0.0009

79	0.2002	0.0000000000000620	-0.0062	0.5417	-0.0275	0.1945	0.0057
80	0.1160	0.00000000000010122	-0.0665	0.2987	-0.0347	0.1245	-0.0085
81	0.2217	0.00000000000015439	0.0744	0.4496	0.1194	0.2337	-0.0120
82	0.1098	0.0000000000000116	0.0054	0.2920	-0.0027	0.1076	0.0022
83	0.1842	0.00000000000016064	-0.0879	0.4616	-0.0187	0.2027	-0.0185
84	0.2818	0.00000000000029680	0.1890	0.4409	0.1672	0.2760	0.0058
85	0.1988	0.00000000000003428	0.1636	0.3979	0.1454	0.1939	0.0049
86	0.1519	0.0000000000000172	0.0890	0.3454	0.0884	0.1518	0.0002
87	0.1448	0.00000000000007493	0.1333	0.2486	0.1406	0.1467	-0.0019
88	0.1340	0.00000000000016145	0.0378	0.2346	-0.0164	0.1195	0.0145
89	0.1925	0.00000000000005366	0.0036	0.4844	-0.0577	0.1761	0.0164
90	0.1280	0.00000000000012363	-0.0752	0.3236	-0.0650	0.1308	-0.0027

**Lampiran 3. Data Penelitian Kepemilikan Manajerial (KM),
Kepemilikan Instiusional (KI), Dewan Komisaris (DK),
Komite Audit (KA), Ukuran Perusahaan (UKP), Leverage
(LEV), dan Manajemen Laba (MAN)/Discretionary
Accrual (DA)**

NO.	KM	KI	DK	KA	UKP	LEV	DA
1	0.0046	84.7046	6	11	28.8950	28.2051	0.0078
2	0.0589	68.0381	5	12	29.6043	504.1363	0.0032
3	0.0650	92.9738	3	4	26.2118	305.4929	0.0716
4	1.6039	75.9779	5	4	28.6434	318.6678	-0.0082
5	9.5833	81.8247	3	5	25.8945	26.8836	-0.0065
6	0.0398	82.4425	6	5	28.8375	81.6738	0.0185
7	0.0086	97.9845	5	5	27.8062	34.7218	-0.0078
8	15.5347	68.4210	4	12	26.6543	3.8671	-0.0631
9	0.0146	80.0000	7	3	31.0294	126.1772	-0.0045
10	0.2490	57.6976	3	3	26.9350	19.9103	-0.0010
11	25.5885	32.2156	3	3	25.6770	28.2706	-0.0082
12	0.0327	80.1016	6	7	28.0541	189.7800	0.0417
13	1.5326	59.5491	3	96	30.9802	119.1425	0.0094
14	5.7109	59.6609	3	4	26.2699	14.7452	-0.0020
15	9.4203	77.9804	8	4	26.7661	33.8470	0.0096
16	0.0515	96.2555	7	4	30.7839	123.0079	0.0117
17	0.9642	58.3218	3	12	27.5704	(352.9976)	0.0026
18	27.7632	65.8122	7	4	28.7070	46.7681	0.0161
19	0.0951	59.8127	7	12	30.3622	168.1662	0.0024

20	0.0965	93.0583	5	4	27.4378	19.8261	0.0097
21	7.0009	62.9785	3	6	27.2068	142.6338	0.0046
22	0.0157	50.0670	8	9	31.9827	103.5090	0.0063
23	1.6518	91.0069	6	4	27.2489	63.2742	0.0022
24	0.1251	83.5502	3	4	26.4337	116.2470	0.0241
25	17.7974	46.5900	3	2	28.6648	39.5244	0.0078
26	0.9200	75.5470	3	6	31.5583	72.5924	0.0053
27	24.6082	22.4784	3	1	27.8404	57.2915	0.0042
28	0.0939	67.7503	3	30	27.1396	35.5517	-0.0051
29	0.1417	78.8405	13	14	28.0135	23.9192	0.0000
30	0.0056	83.2746	2	6	27.4352	106.8816	0.0009
31	0.0046	84.7276	6	14	28.9967	27.2353	-0.0018
32	0.0446	51.5216	5	12	29.6080	523.3770	0.0016
33	0.0650	92.9738	3	4	26.2257	295.7632	0.0165
34	1.6039	76.4842	5	4	28.7981	423.4399	0.0076
35	9.5833	81.8247	3	5	25.8832	18.5230	-0.0023
36	0.0388	82.4425	6	4	28.8041	79.1984	0.0047
37	0.0135	98.0011	5	5	27.9345	57.8038	-0.0041
38	15.5347	68.4210	4	12	26.6394	6.4948	0.0529
39	0.0145	80.0000	7	21	31.1065	193.9677	-0.0024
40	0.2490	57.6976	3	3	27.1204	42.0798	0.0098
41	25.1510	32.2156	3	4	25.6643	25.2609	-0.0004
42	0.0327	80.1016	6	7	28.0431	257.3603	0.0110
43	1.5962	59.5491	3	96	30.9954	121.1901	-0.0090
44	5.7109	59.6400	3	4	26.3175	13.9171	-0.0020
45	11.5943	77.9804	8	6	26.8652	43.4895	0.0084
46	0.0572	95.7387	7	12	30.8058	122.1498	-0.0110
47	0.9642	37.7730	3	12	27.5263	(337.9839)	0.0002
48	27.7632	65.8122	13	5	28.9749	73.5141	-0.0003
49	0.0951	59.6147	6	11	30.4112	186.0036	-0.0002
50	0.1064	93.0583	3	4	27.6189	2.7290	-0.0016
51	7.0009	62.9925	3	4	27.1967	122.9682	0.0013
52	0.0157	50.0670	8	9	32.0847	113.7280	-0.0030
53	1.6518	91.0069	6	4	27.1570	67.4656	0.0068
54	0.1251	83.5502	3	4	26.5431	145.4063	0.0066
55	17.8916	46.5900	3	3	28.7016	28.3652	0.0025
56	0.9200	75.5470	4	6	31.6953	75.7517	-0.0035
57	24.6082	22.4784	3	7	27.9196	57.6748	0.0032
58	0.0939	67.7503	3	37	27.1520	40.6668	0.0112

59	0.1358	78.8405	15	14	28.2536	48.8359	0.0055
60	0.0056	83.2746	2	12	27.4189	104.4430	0.0070
61	0.0046	84.8198	6	15	29.0827	25.9585	-0.0001
62	0.0606	78.2546	5	12	29.5947	539.0170	-0.0044
63	0.0650	92.9738	3	4	25.6974	133.1506	0.1252
64	1.6206	76.4842	5	3	28.4145	287.3643	-0.0112
65	9.5833	81.8247	3	5	25.9334	22.8108	-0.0014
66	0.0393	88.6896	6	4	28.7886	72.2633	-0.0280
67	0.0136	98.0011	5	5	27.7999	47.1804	-0.0010
68	15.5347	68.4210	3	12	26.6184	9.2661	-0.0007
69	0.0072	80.0000	6	7	31.5642	107.0430	-0.0015
70	0.2490	57.6976	3	4	27.1837	40.6360	0.0067
71	25.5885	32.2156	3	4	25.6195	18.9797	-0.0062
72	0.0327	80.1016	6	8	28.0813	2,035.0274	-0.0001
73	1.5970	60.7256	3	96	31.0676	88.3993	-0.0049
74	5.7109	59.8666	3	4	26.3382	13.7536	0.0005
75	11.5943	77.9804	8	6	27.0760	68.8053	0.0129
76	0.1146	95.7794	7	6	30.8444	110.0011	-0.0067
77	0.9642	37.7730	4	14	27.7904	(493.4177)	0.0063
78	27.7632	65.8122	5	4	29.0238	59.5302	0.0009
79	0.0951	59.6194	6	11	30.4938	224.6022	0.0057
80	0.9431	93.0583	3	4	27.6884	24.3584	-0.0085
81	7.0009	64.7220	3	4	27.2070	120.7218	-0.0120
82	0.0157	50.0670	8	6	32.1510	112.9595	0.0022
83	1.3924	92.4935	6	4	27.1536	91.2928	-0.0185
84	0.2417	83.5502	3	4	26.6558	148.0259	0.0058
85	17.9047	44.5127	3	3	28.8951	26.5411	0.0049
86	0.9200	75.5470	4	6	31.7821	67.0847	0.0002
87	24.6082	22.4784	3	4	27.9257	42.2790	-0.0019
88	0.0939	67.7503	3	46	27.1985	49.4424	0.0145
89	0.1358	73.7739	15	14	28.3644	21.4142	0.0164
90	0.0056	83.2746	2	12	27.3992	97.6745	-0.0027

Lampiran 4. Hasil Regresi Total Akrual dan Nilai Koefisien

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.912	.051		17.907	.000
X1	22970092549.338	11227946466.423	.210	2.046	.044
X2	.267	.049	.475	5.472	.000
X3	.370	.100	.382	3.707	.000

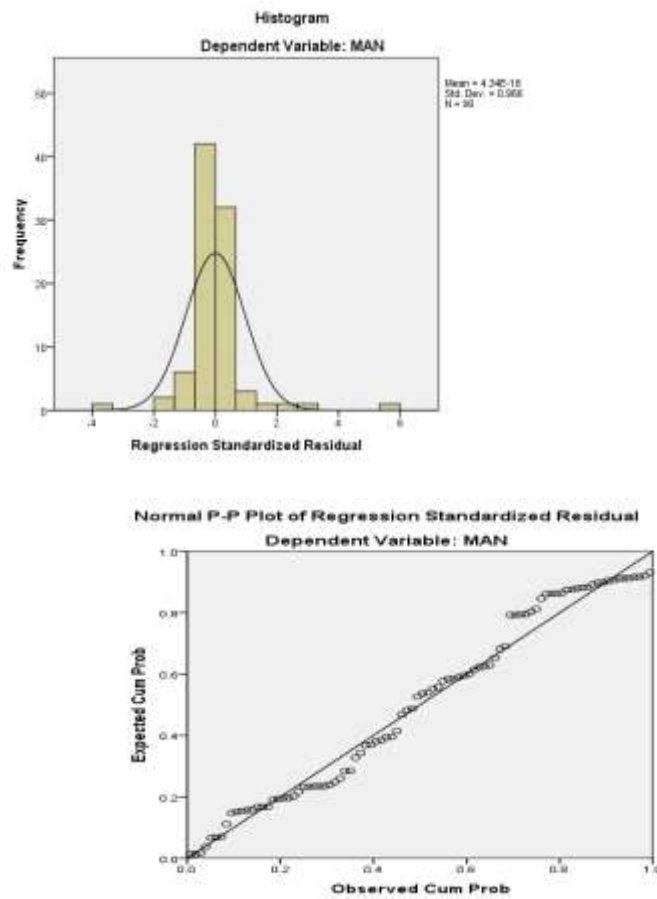
(Sumber: Output SPSS Versi 22,0)

Lampiran 5. Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
MAN	90	-.06309221	.12521572	.0040067364	.01944686745
KM	90	.00005561	.27763216	.0554894281	.08362382116
KI	90	.22478402	.98001090	.7067622087	.18694116884
DK	90	2.00	15.00	4.9000	2.62250
KA	90	1.00	96.00	10.8000	17.33685
UKP	90	25.619	32.151	28.26780	1.771586
LEV	90	-4.93418	20.35027	1.0883002	2.50397587
Valid N (listwise)	90				

(Sumber: Output SPSS Versi 22,0)

Lampiran 6. Uji grafik *normal probability plot*

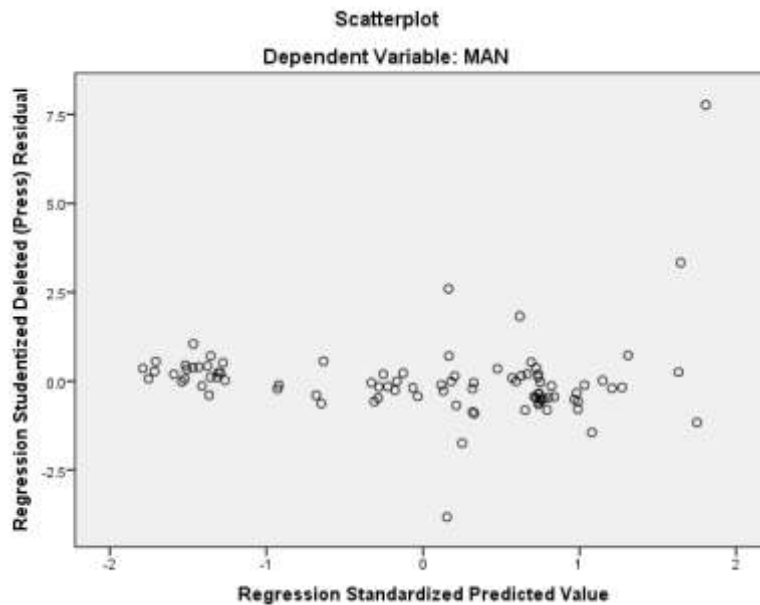


Lampiran 7. Uji Nilai *Tolerance* dan *VIF*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	2.643	.106		3.140	.020		
KM	-.463	.143	-.213	-3.190	.032	.555	1.801
KI	.647	.143	.347	4.331	.001	.555	1.803
DK	.529	.120	.329	4.241	.010	.789	1.267
KA	-.792	.116	-.411	-5.713	.000	.837	1.195
UKP	-.423	.127	-.203	-3.062	.035	.707	1.414
LEV	.438	.109	.238	3.244	.012	.949	1.054

Lampiran 8. Uji Grafik *Scatterplot*



(Sumber: Output SPSS Versi 22,0)

Lampiran 9. Uji *Durbin-Watson*

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.842 ^a	.708	.610	1.00484036	2.119

a. Predictors: (Constant), LEV, KA, DK, KM, UKP, KI

b. Dependent Variable: MAN

(Sumber: Output SPSS Versi 22,0)

Lampiran 10. Uji Nilai *Adjusted R Square*

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.842 ^a	.708	.610	1.00484036	2.119

a. Predictors: (Constant), LEV, KA, DK, KM, UKP, KI

b. Dependent Variable: MAN

(Sumber: Output SPSS Versi 22,0)

Lampiran 11. Uji Nilai F-Statistik

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.195	6	.866	12.857	.000 ^b
	Residual	83.805	83	1.010		
	Total	89.000	89			

a. Dependent Variable: MAN

b. Predictors: (Constant), LEV, KA, DK, KM, UKP, KI
(Sumber: Output SPSS Versi 22,0)

Lampiran 12. Uji Nilai t-Statistik

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.643	.106		3.140	.020		
	KM	-.463	.143	-.213	-3.190	.032	.555	1.801
	KI	.647	.143	.347	4.331	.001	.555	1.803
	DK	.529	.120	.329	4.241	.010	.789	1.267
	KA	-.792	.116	-.411	-5.713	.000	.837	1.195
	UKP	-.423	.127	-.203	-3.062	.035	.707	1.414
	LEV	.438	.109	.238	3.244	.012	.949	1.054

a. Dependent Variable: MAN

(Sumber: Output SPSS Versi 22,0)