

Lampiran 1

Daftar Sampel Perusahaan Manufaktur Periode 2009 – 2015

No	Kode Perusahaan	Nama Perusahaan	No	Kode Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira International Tbk	16	MLBI	Multi Bintang Indonesia Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk	17	MRAT	Mustika Ratu Tbk
3	CEKA	Cahaya Kalbar Tbk	18	MYOR	Mayora Indah Tbk
4	DLTA	Delta Djakarta Tbk	19	PSDN	Prashida Aneka Niaga Tbk
5	DVLA	Darya Varia Laboratoria Tbk	20	PYFA	Pyridam Farma Tbk
6	GGRM	Gudang Garam Tbk	21	RMBA	Bentoel International Investama Tbk
7	HMSP	Hanjaya Mandala Sampoerna Tbk	22	SCPI	Schering Plough Indonesia Tbk
8	INAF	Indofarma Tbk	23	SKLT	Sekar Laut Tbk
9	INDF	Indofood Sukses Makmur Tbk	24	SQBB	Taisho Pharmaceutical Indonesia Tbk
10	KAEF	Kimia Farma Tb	25	STTP	Siantar Top Tbk
11	KICI	Kedaung Indah Can Tbk	26	TCID	Mandom Indonesia Tbk
12	KLBF	Kalbe Farma Tbk	27	TSPC	Tempo Scan Pasific Tbk
13	LMPI	Langgeng Makmur Industry Tbk	28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
14	MBTO	Martina Berto Tbk	29	UNVR	Unilever Indonesia Tbk
15	MERK	Merck Tbk			

Lampiran 2

No	Kode	Perusahaan	Discretionary Accruals						
			2009	2010	2011	2012	2013	2014	2015
1	ADES	Akasha Wira International Tbk	1	1	1	1	1	1	1
2	AISA	Tiga Pilar Sejahtera Food Tbk	1	1	1	1	1	1	1
3	CEKA	Cahaya Kalbar Tbk	0	1	1	1	1	1	0
4	DLTA	Delta Djakarta Tbk	1	1	1	1	1	1	1
5	DVLA	Darya Varia Laboratoria Tbk	1	0	1	1	1	1	1
6	GGRM	Gudang Garam Tbk	1	1	1	1	1	1	1
7	HMSP	Hanjaya Mandala Sampoerna Tbk	1	1	1	1	1	1	1
8	INAF	Indofarma Tbk	1	1	1	1	1	1	1
9	INDF	Indofood Sukses Makmur Tbk	1	1	1	1	1	1	1
10	KAEF	Kimia Farma Tb	1	1	1	0	1	1	1
11	KICI	Kedaung Indah Can Tbk	1	1	1	1	1	1	1
12	KLBF	Kalbe Farma Tbk	0	1	1	1	1	1	0
13	LMPI	Langgeng Makmur Industry Tbk	1	1	1	1	1	1	1
14	MBTO	Martina Berto Tbk	1	1	1	1	1	1	1
15	MERK	Merck Tbk	1	1	1	1	1	1	1
16	MLBI	Multi Bintang Indonesia Tbk	1	1	1	1	1	1	1
17	MRAT	Mustika Ratu Tbk	1	1	1	1	1	1	1
18	MYOR	Mayora Indah Tbk	1	1	1	1	1	1	1
19	PSDN	Prashida Aneka Niaga Tbk	1	1	1	1	1	1	1
20	PYFA	Pyridam Farma Tbk	1	1	1	1	1	1	1
21	RMBA	Bentoel International Investama Tbk	1	1	1	1	1	1	1
22	SCPI	Schering Plough Indonesia Tbk	0	0	1	1	1	1	0
23	SKLT	Sekar Laut Tbk	1	1	1	1	1	1	1
24	SQBI	Taisho Pharmaceutical Indonesia Tbk	1	1	1	1	0	1	1
25	STTP	Siantar Top Tbk	1	1	1	1	1	1	1
26	TCID	Mandom Indonesia Tbk	1	1	1	1	1	1	1
27	TSPC	Tempo Scan Pasific Tbk	1	0	1	1	1	1	1
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	1	1	1	1	1	1	1
29	UNVR	Unilever Indonesia Tbk	1	1	1	0	1	1	1

Lampiran 3

No	Kode	Perusahaan	Kualitas Audit						
			2009	2010	2011	2012	2013	2014	2015
1	ADES	Akasha Wira International Tbk	0	0	0	0	0	0	0
2	AISA	Tiga Pilar Sejahtera Food Tbk	0	0	0	0	0	0	0
3	CEKA	Cahaya Kalbar Tbk	1	1	1	1	1	1	1
4	DLTA	Delta Djakarta Tbk	1	1	1	1	1	1	1
5	DVLA	Darya Varia Laboratoria Tbk	1	1	1	1	1	1	1
6	GGRM	Gudang Garam Tbk	1	1	1	1	1	1	1
7	HMSP	Hanjaya Mandala Sampoerna Tbk	1	1	1	1	1	1	1
8	INAF	Indofarma Tbk	0	0	0	0	0	0	0
9	INDF	Indofood Sukses Makmur Tbk	1	1	1	1	1	1	1
10	KAEF	Kimia Farma Tb	0	0	0	0	0	0	0
11	KICI	Kedaung Indah Can Tbk	0	0	0	0	0	0	0
12	KLBF	Kalbe Farma Tbk	1	1	1	1	1	1	1
13	LMPI	Langgeng Makmur Industry Tbk	0	0	0	0	0	0	0
14	MBTO	Martina Berto Tbk	0	0	0	0	0	0	0
15	MERK	Merck Tbk	1	1	1	1	1	1	1
16	MLBI	Multi Bintang Indonesia Tbk	1	1	1	1	1	1	1
17	MRAT	Mustika Ratu Tbk	0	0	0	0	0	0	0
18	MYOR	Mayora Indah Tbk	0	0	0	0	0	0	0
19	PSDN	Prashida Aneka Niaga Tbk	1	1	1	1	1	1	1
20	PYFA	Pyridam Farma Tbk	0	0	0	0	0	0	0
21	RMBA	Bentoel International Investama Tbk	1	1	1	1	1	1	1
22	SCPI	Schering Plough Indonesia Tbk	1	1	1	1	1	1	1
23	SKLT	Sekar Laut Tbk	0	0	0	0	0	0	0
24	SQBI	Taisho Pharmaceutical Indonesia Tbk	1	1	1	1	1	1	1
25	STTP	Siantar Top Tbk	0	0	0	0	0	0	0
26	TCID	Mandom Indonesia Tbk	1	1	1	1	1	1	1
27	TSPC	Tempo Scan Pasific Tbk	0	0	0	0	0	0	0
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	0	0	0	0	0	0	0
29	UNVR	Unilever Indonesia Tbk	1	1	1	1	1	1	1

Lampiran 4

No	Kode	Perusahaan	Asimetri Informasi						
			2009	2010	2011	2012	2013	2014	2015
1	ADES	Akasha Wira International Tbk	54,69	151,22	73,04	86,52	93,26	52,25	54,69
2	AISA	Tiga Pilar Sejahtera Food Tbk	63,99	97,84	54,21	94,61	42,75	58,77	63,99
3	CEKA	Cahaya Kalbar Tbk	106,31	55,32	59,26	120,61	57,43	84,20	106,31
4	DLTA	Delta Djakarta Tbk	195,04	68,16	20,43	79,95	41,46	20,78	195,04
5	DVLA	Darya Varia Laboratoria Tbk	59,85	73,68	35,94	46,67	85,23	68,29	59,85
6	GGRM	Gudang Garam Tbk	47,34	87,08	66,40	32,63	57,46	47,23	47,34
7	HMSP	Hanjaya Mandala Sampoerna Tbk	50,09	97,64	45,72	43,41	39,46	20,90	50,09
8	INAF	Indofarma Tbk	102,83	40,44	98,48	73,09	87,38	92,34	102,83
9	INDF	Indofood Sukses Makmur Tbk	51,53	54,95	48,40	33,96	39,70	20,88	51,53
10	KAEF	Kimia Farma Tb	85,71	89,62	93,76	84,68	93,67	95,50	85,71
11	KICI	Kedaung Indah Can Tbk	31,84	200,00	27,98	78,48	55,12	22,70	31,84
12	KLBF	Kalbe Farma Tbk	51,15	104,27	41,30	138,15	43,75	37,93	51,15
13	LMPI	Langgeng Makmur Industry Tbk	69,57	83,87	83,76	72,00	117,70	41,98	69,57
14	MBTO	Martina Berto Tbk	51,46	57,69	57,69	30,67	47,13	69,12	51,46
15	MERK	Merck Tbk	184,38	49,06	38,57	16,61	47,57	31,93	184,38
16	MLBI	Multi Bintang Indonesia Tbk	73,31	58,99	38,71	69,34	196,07	196,95	73,31
17	MRAT	Mustika Ratu Tbk	65,67	66,67	52,63	44,90	35,71	37,81	65,67
18	MYOR	Mayora Indah Tbk	40,08	117,85	60,67	63,35	64,06	42,54	40,08
19	PSDN	Prashida Aneka Niaga Tbk	43,90	59,65	137,73	88,37	80,00	60,12	43,90
20	PYFA	Pyridam Farma Tbk	41,79	75,76	95,45	56,93	62,86	30,93	41,79
21	RMBA	Bentoel International Investama Tbk	35,29	114,11	44,31	56,21	38,46	9,95	35,29
22	SCPI	Schering Plough Indonesia Tbk	0,00	51,85	51,85	51,85	7,47	0,00	0,00
23	SKLT	Sekar Laut Tbk	26,09	0,00	0,00	25,00	0,00	122,29	26,09
24	SQBI	Taisho Pharmaceutical Indonesia Tbk	0,00	0,00	0,00	0,00	0,00	0,00	0,00
25	STTP	Siantar Top Tbk	6,06	47,33	61,82	62,86	89,75	76,42	6,06
26	TCID	Mandom Indonesia Tbk	22,22	19,35	27,69	35,29	29,79	53,33	22,22
27	TSPC	Tempo Scan Pasific Tbk	61,35	95,72	75,71	47,30	53,85	32,01	61,35
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	21,65	124,91	67,70	38,06	118,04	30,48	21,65
29	UNVR	Unilever Indonesia Tbk	35,60	74,58	31,71	47,83	56,48	24,49	35,60

Lampiran 7

No	Kode	Perusahaan	Komite Audit						
			2009	2010	2011	2012	2013	2014	2015
1	ADES	Akasha Wira International Tbk	1	1	1	1	1	1	1
2	AISA	Tiga Pilar Sejahtera Food Tbk	1	1	1	1	1	1	1
3	CEKA	Cahaya Kalbar Tbk	1	1	1	1	1	1	1
4	DLTA	Delta Djakarta Tbk	1	1	1	1	1	1	1
5	DVLA	Darya Varia Laboratoria Tbk	1	1	1	1	1	1	1
6	GGRM	Gudang Garam Tbk	1	1	1	1	1	1	1
7	HMSP	Hanjaya Mandala Sampoerna Tbk	1	1	1	1	1	1	1
8	INAF	Indofarma Tbk	1	1	1	1	1	1	1
9	INDF	Indofood Sukses Makmur Tbk	1	1	1	1	1	1	1
10	KAEF	Kimia Farma Tb	1	1	1	1	1	1	1
11	KICI	Kedaung Indah Can Tbk	1	0	0	0	0	0	1
12	KLBF	Kalbe Farma Tbk	1	1	1	1	1	1	1
13	LMPI	Langgeng Makmur Industry Tbk	1	1	1	1	1	1	1
14	MBTO	Martina Berto Tbk	0	0	0	0	0	0	0
15	MERK	Merck Tbk	1	1	1	1	1	1	1
16	MLBI	Multi Bintang Indonesia Tbk	1	1	1	1	1	1	1
17	MRAT	Mustika Ratu Tbk	1	1	1	1	1	1	1
18	MYOR	Mayora Indah Tbk	1	1	1	1	1	1	1
19	PSDN	Prashida Aneka Niaga Tbk	1	1	1	1	1	1	1
20	PYFA	Pyridam Farma Tbk	1	1	1	1	1	1	1
21	RMBA	Bentoel International Investama Tbk	1	1	1	1	1	1	1
22	SCPI	Schering Plough Indonesia Tbk	1	1	1	1	1	1	1
23	SKLT	Sekar Laut Tbk	1	1	1	1	1	1	1
24	SQBI	Taisho Pharmaceutical Indonesia Tbk	1	1	1	1	1	1	1
25	STTP	Siantar Top Tbk	1	1	1	1	1	1	1
26	TCID	Mandom Indonesia Tbk	1	1	1	1	1	1	1
27	TSPC	Tempo Scan Pasific Tbk	1	1	1	1	1	1	1
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	1	1	1	1	1	1	1
29	UNVR	Unilever Indonesia Tbk	1	1	1	1	1	1	1

Lampiran 8

No	Kode	Perusahaan	Ukuran Dewan Direksi						
			2009	2010	2011	2012	2013	2014	2015
1	ADES	Akasha Wira International Tbk	2	2	3	3	4	4	2
2	AISA	Tiga Pilar Sejahtera Food Tbk	3	3	3	4	4	3	3
3	CEKA	Cahaya Kalbar Tbk	4	3	3	3	4	4	4
4	DLTA	Delta Djakarta Tbk	5	5	5	5	5	5	5
5	DVLA	Darya Varia Laboratoria Tbk	7	10	10	11	9	7	7
6	GGRM	Gudang Garam Tbk	7	6	6	8	7	7	7
7	HMSP	Hanjaya Mandala Sampoerna Tbk	7	5	5	7	7	7	7
8	INAF	Indofarma Tbk	3	5	5	5	4	3	3
9	INDF	Indofood Sukses Makmur Tbk	10	9	9	8	9	9	10
10	KAEF	Kimia Farma Tb	5	5	5	5	5	5	5
11	KICI	Kedaung Indah Can Tbk	3	3	3	3	3	3	3
12	KLBF	Kalbe Farma Tbk	5	5	6	5	5	5	5
13	LMPI	Langgeng Makmur Industry Tbk	5	5	5	5	5	5	5
14	MBTO	Martina Berto Tbk	4	5	4	5	5	4	4
15	MERK	Merck Tbk	5	7	7	7	7	5	5
16	MLBI	Multi Bintang Indonesia Tbk	4	4	4	4	4	4	4
17	MRAT	Mustika Ratu Tbk	3	4	3	4	4	3	3
18	MYOR	Mayora Indah Tbk	5	5	5	5	5	5	5
19	PSDN	Prashida Aneka Niaga Tbk	6	6	6	6	6	6	6
20	PYFA	Pyridam Farma Tbk	3	3	3	3	3	3	3
21	RMBA	Bentoel International Investama Tbk	4	4	4	5	4	4	4
22	SCPI	Schering Plough Indonesia Tbk	4	4	3	4	4	4	4
23	SKLT	Sekar Laut Tbk	4	3	3	3	3	4	4
24	SQBI	Taisho Pharmaceutical Indonesia Tbk	4	4	4	4	4	4	4
25	STTP	Siantar Top Tbk	4	3	3	3	3	3	4
26	TCID	Mandom Indonesia Tbk	13	10	12	13	13	15	13
27	TSPC	Tempo Scan Pasific Tbk	11	8	9	12	12	11	11
28	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk	3	3	3	3	3	3	3
29	UNVR	Unilever Indonesia Tbk	8	8	9	9	10	8	8

Lampiran 10

Tabel 4.3 Hasil Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Discretionary_Accruals	203	,00	1,00	,9409	,23642
Kualitas_Audit	203	,00	1,00	,5172	,50094
Asimetri_Informasi	203	,00	200,00	59,8479	39,34119
Kepemilikan_Institusional	203	,25	1,00	,7932	,17892
Komisaris_Independen	203	,00	,80	,3459	,17051
Komite_Audit	203	,00	1,00	,9409	,23642
Dewan_Direksi	203	2,00	15,00	5,2956	2,54685
Kepemilikan_Manajerial	203	,00	,23	,0173	,05240
Valid N (listwise)	203				

Sumber: Hasil Pengolahan Data SPSS 23, 2016

Lampiran 11

Tabel 4.4 Hasil Uji Multikolinearitas

Correlations

Control Variables			Kualitas Audit	Asimetri Informasi	Kepemilikan Institusional	Komisaris Independen	Komite Audit	Dewan Direksi	Kepemilikan Manajerial
Discretionary Accruals	Kualitas Audit	Correlation	1,000	-,087	,379	-,029	,253	,405	-,283
		Significance (2-tailed)	.	,220	,000	,685	,000	,000	,000
		df	0	200	200	200	200	200	200
	Asimetri Informasi	Correlation	-,087	1,000	-,018	,166	-,015	-,141	-,008
		Significance (2-tailed)	,220	.	,802	,018	,832	,045	,907
		df	200	0	200	200	200	200	200
	Kepemilikan Institusional	Correlation	,379	-,018	1,000	-,038	,044	,014	-,476
		Significance (2-tailed)	,000	,802	.	,593	,537	,843	,000
		df	200	200	0	200	200	200	200
Komisaris Independen	Correlation	-,029	,166	-,038	1,000	,074	,100	,118	
	Significance (2-tailed)	,685	,018	,593	.	,295	,158	,094	
	df	200	200	200	0	200	200	200	
Komite Audit	Correlation	,253	-,015	,044	,074	1,000	,143	,046	
	Significance (2-tailed)	,000	,832	,537	,295	.	,042	,514	
	df	200	200	200	200	0	200	200	
Dewan Direksi	Correlation	,405	-,141	,014	,100	,143	1,000	-,254	
	Significance (2-tailed)	,000	,045	,843	,158	,042	.	,000	
	df	200	200	200	200	200	0	200	
Kepemilikan Manajerial	Correlation	-,283	-,008	-,476	,118	,046	-,254	1,000	
	Significance (2-tailed)	,000	,907	,000	,094	,514	,000	.	
	df	200	200	200	200	200	200	0	

Sumber: Hasil Pengolahan Data SPSS 23, 2016

Lampiran 12

Tabel 4.5 Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	2,511	8	,961

Sumber: Hasil Pengolahan Data SPSS 23, 2016

Lampiran 13

Tabel 4.6
-2 Log Likelihood Block 0

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	106,567	1,764
	2	92,310	2,462
	3	91,171	2,731
	4	91,155	2,767
	5	91,155	2,767

Sumber: Hasil Pengolahan Data SPSS 23, 2016

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Tabel 4.7
-2 Log Likelihood Block 1

Iteration	-2 Log likelihood	Coefficients								
		Constant	Kualitas Audit	Asimetri Informasi	Kepemilikan Institusional	Komisaris Independen	Komite Audit	Dewan Direksi	Kepemilikan Manajerial	
Step 1	1	102,883	2,722	-,183	,001	-,958	-,236	-,106	,010	-,505
	2	83,317	5,279	-,421	,001	-2,760	-,532	-,281	,013	-1,733
	3	77,210	9,095	-,605	,001	-6,065	-,717	-,556	-,016	-4,620
	4	74,829	13,647	-,635	,000	-10,047	-,644	-1,042	-,067	-7,910
	5	74,231	17,012	-,617	-,001	-12,558	-,491	-1,894	-,098	-7,359
	6	74,093	18,686	-,617	-,001	-13,257	-,426	-2,878	-,106	-1,669
	7	74,040	19,808	-,630	-,001	-13,395	-,412	-3,864	-,109	6,651
	8	74,029	20,862	-,637	-,001	-13,456	-,407	-4,860	-,109	11,291
	9	74,027	21,869	-,637	-,001	-13,462	-,406	-5,860	-,109	11,710
	10	74,026	22,869	-,637	-,001	-13,462	-,406	-6,860	-,109	11,712
	11	74,026	23,869	-,637	-,001	-13,462	-,406	-7,860	-,109	11,712
	12	74,026	24,869	-,637	-,001	-13,462	-,406	-8,860	-,109	11,712
	13	74,026	25,869	-,637	-,001	-13,462	-,406	-9,860	-,109	11,712
	14	74,026	26,869	-,637	-,001	-13,462	-,406	-10,860	-,109	11,712
	15	74,026	27,869	-,637	-,001	-13,462	-,406	-11,860	-,109	11,712
	16	74,026	28,869	-,637	-,001	-13,462	-,406	-12,860	-,109	11,712
	17	74,026	29,869	-,637	-,001	-13,462	-,406	-13,860	-,109	11,712
	18	74,026	30,869	-,637	-,001	-13,462	-,406	-14,860	-,109	11,712
	19	74,026	31,869	-,637	-,001	-13,462	-,406	-15,860	-,109	11,712
	20	74,026	32,869	-,637	-,001	-13,462	-,406	-16,860	-,109	11,712

Sumber: Hasil Pengolahan Data SPSS 23, 2016

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Tabel 4.8
Ketepatan Klasifikasi Regresi (Overall Classification Table)

Classification Table^{a,b}

Observed	Predicted			
	Discretionary_Accruals		Percentage Correct	
	Bukan Manajemen Laba	Manajemen Laba		
Step 0 Discretionary Accruals	Bukan Manajemen Laba	0	12	,0
	Manajemen Laba	0	191	100,0
Overall Percentage				94,1

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Tabel 4.9
Hasil Uji Simultan (Omnibus Test of Model Coefficients)

		Omnibus Tests of Model Coefficients		
		Chi-square	df	Sig.
Step 1	Step	17,129	7	,017
	Block	17,129	7	,017
	Model	17,129	7	,017

Sumber: Hasil Pengolahan Data SPSS 23, 2016

Lampiran 17

Tabel 4.10
Uji Parsial (Uji Wald)

		B	S.E.	Wald	Df	Sig.	Keterangan
Step 1 ^a	Kualitas Audit	-,637	,855	,555	1	,456	H2 Ditolak
	Asimetri Informasi	-,001	,008	,039	1	,844	H3 Ditolak
	Kepemilikan Institusional	-13,462	5,955	5,110	1	,024	H4 Diterima
	Komisaris Independen	-,406	1,835	,049	1	,825	H5 Ditolak
	Komite Audit	-16,860	10132,180	,000	1	,999	H6 Ditolak
	Dewan Direksi	-,109	,165	,442	1	,506	H7 Ditolak
	Kepemilikan Manajerial	11,712	71,033	,027	1	,869	H8 Ditolak
	Constant	32,869	10132,182	,000	1	,997	

Sumber: Hasil Pengolahan Data SPSS 23, 2016

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Tabel 4.11
Koefisien Determinasi

Model Summary			
Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	74,026 ^a	,081	,224

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Tabel 4.12
Tabel Hasil Analisa Regresi Logistik

		B	S.E.	Wald	Df	Sig.
Step 1 ^a	Kualitas Audit	-,637	,855	,555	1	,456
	Asimetri Informasi	-,001	,008	,039	1	,844
	Kepemilikan Institusional	-13,462	5,955	5,110	1	,024
	Komisaris Independen	-,406	1,835	,049	1	,825
	Komite Audit	-16,860	10132,180	,000	1	,999
	Dewan Direksi	-,109	,165	,442	1	,506
	Kepemilikan Manajerial	11,712	71,033	,027	1	,869
	Constant	32,869	10132,182	,000	1	,997

Sumber: Hasil Pengolahan Data SPSS 23, 2016