

# LAMPIRAN

## Lampiran 1

### Daftar Perusahaan Sektor Industri Otomotif periode 2010 – 2013

<b>NO</b>	<b>NAMA PERUSAHAAN</b>	<b>KODE PERUSAHAAN</b>
1	Astra International Tbk	ASII
2	Astra Auto Part Tbk	AUTO
3	Gajah Tunggal Tbk	GJTL
4	Goodyear Indonesia	GDYR
5	Indo Kordsa	BRAM
6	Indomobil Sukses Internasional Tbk	IMAS
7	Indospring Tbk	INDS
8	Multi Prima Sejahtera	LPIN
9	Multistrada Arah Sarana Tbk	MASA
10	Nipress Tbk	NIPS
11	Prima Alloy Stell Universal Tbk	PRAS
12	Selamat Sempurna Tbk	SMSM

Sumber : Data BEI Perusahaan Sektor Industri Otomotif Periode 2007-2012

## Lampiran 2

### Data Hasil Penelitian Asimetri Informasi Periode 2010 – 2013

NO	TAHUN	KODE PERUSAHAAN	ASK	BID	SPREAD
1	2010	ASII	52050	51450	1.15942029
2	2010	AUTO	12658.45	12370.75	2.298914867
3	2010	GJTL	2150	2125	1.169590643
4	2010	GDYR	9800	9800	0
5	2010	BRAM	2100	2100	0
6	2010	IMAS	17750	17550	1.133144476
7	2010	INDS	1835.64	1659.34	10.08875587
8	2010	LPIN	2325	2325	0
9	2010	MASA	268.23	263.27	1.866415804
10	2010	NIPS	3575.57	3575.57	0
11	2010	PRAS	85	83	2.380952381
12	2010	SMSM	1110	1080	2.739726027
1	2011	ASII	69950	69350	0.861450108
2	2011	AUTO	13281.8	13042.05	1.821542062
3	2011	GJTL	2700	2650	1.869158879
4	2011	GDYR	11600	11600	0
5	2011	BRAM	2375	2375	0
6	2011	IMAS	15950	14500	9.523809524
7	2011	INDS	3293.61	3054.4	7.536535072
8	2011	LPIN	2500	2500	0
9	2011	MASA	630	590	6.557377049
10	2011	NIPS	3724.56	3476.25	6.896724119
11	2011	PRAS	124	117	5.809128631
12	2011	SMSM	1820	1790	1.662049861
1	2012	ASII	8150	8000	1.857585139
2	2012	AUTO	3883.85	3835.9	1.242268208
3	2012	GJTL	2825	2725	3.603603604
4	2012	GDYR	13800	13800	0
5	2012	BRAM	3000	3000	0

6	2012	IMAS	5500	5450	0.913242009
7	2012	INDS	3312	3238.4	2.247191011
8	2012	LPIN	4700	4700	0
9	2012	MASA	405	390	3.773584906
10	2012	NIPS	5959.3	5760.65	3.389946203
11	2012	PRAS	370	360	2.739726027
12	2012	SMSM	2550	2450	4
1	2013	ASII	6900	6775	1.828153565
2	2013	AUTO	3670	3620	1.371742112
3	2013	GJTL	2125	2125	0
4	2013	GDYR	19000	19000	0
5	2013	BRAM	2100	2100	0
6	2013	IMAS	5175	5100	1.459854015
7	2013	INDS	2675	2640	1.317027281
8	2013	LPIN	5250	4870	7.509881423
9	2013	MASA	330	315	4.651162791
10	2013	NIPS	290	275	5.309734513
11	2013	PRAS	206	201	2.457002457
12	2013	SMSM	4100	3900	5

### Lampiran 3

#### Data Hasil Penelitian Ukuran Perusahaan Periode 2010 – 2013

NO	TAHUN	KODE PERUSAHAAN	SIZE
1	2010	ASII	0.268940161
2	2010	AUTO	0.202567353
3	2010	GJTL	0.168344759
4	2010	GDYR	0.102265317
5	2010	BRAM	0.106026521
6	2010	IMAS	0.567796406
7	2010	INDS	0.24063618
8	2010	LPIN	0.094464065
9	2010	MASA	0.198090728
10	2010	NIPS	0.073543944
11	2010	PRAS	0.098057945
12	2010	SMSM	0.133225512
1	2011	ASII	0.36031438
2	2011	AUTO	0.246761819
3	2011	GJTL	0.114020957
4	2011	GDYR	0.033230714
5	2011	BRAM	0.11213798
6	2011	IMAS	0.617271135
7	2011	INDS	0.480504135
8	2011	LPIN	0.042628992
9	2011	MASA	0.55882382
10	2011	NIPS	0.323106917
11	2011	PRAS	0.043169541
12	2011	SMSM	0.06536827
1	2012	ASII	0.187290338
2	2012	AUTO	0.275323449
3	2012	GJTL	0.113868246
4	2012	GDYR	0.01023875

5	2012	BRAM	0.332686108
6	2012	IMAS	0.361138567
7	2012	INDS	0.460697616
8	2012	LPIN	0.094663678
9	2012	MASA	0.268657204
10	2012	NIPS	0.176723348
11	2012	PRAS	0.198040814
12	2012	SMSM	0.267708497
1	2013	ASII	0.174023723
2	2013	AUTO	0.420646993
3	2013	GJTL	0.192773963
4	2013	GDYR	0.129562269
5	2013	BRAM	0.310302524
6	2013	IMAS	0.269510128
7	2013	INDS	0.319405093
8	2013	LPIN	0.140025265
9	2013	MASA	0.26968883
10	2013	NIPS	0.518957333
11	2013	PRAS	0.378072939
12	2013	SMSM	0.18033442

## Lampiran 4

### Data Hasil Penelitian Kepemilikan Manajerial Periode 2010 – 2013

NO	TAHUN	KODE PERUSAHAAN	KM
1	2010	ASII	0.000366
2	2010	AUTO	0.000772
3	2010	GJTL	0.000836
4	2010	GDYR	0.000000
5	2010	BRAM	0.253981
6	2010	IMAS	0.000000
7	2010	INDS	0.005867
8	2010	LPIN	0.000000
9	2010	MASA	0.000000
10	2010	NIPS	0.184500
11	2010	PRAS	0.059092
12	2010	SMSM	0.060433
1	2011	ASII	0.000360
2	2011	AUTO	0.000765
3	2011	GJTL	0.000836
4	2011	GDYR	0.000000
5	2011	BRAM	0.280965
6	2011	IMAS	0.000000
7	2011	INDS	0.004089
8	2011	LPIN	0.000000
9	2011	MASA	0.000000
10	2011	NIPS	0.183500
11	2011	PRAS	0.062714
12	2011	SMSM	0.060433
1	2012	ASII	0.000362
2	2012	AUTO	0.000705
3	2012	GJTL	0.000836
4	2012	GDYR	0.000000

5	2012	BRAM	0.277632
6	2012	IMAS	0.000000
7	2012	INDS	0.004089
8	2012	LPIN	0.000000
9	2012	MASA	0.000000
10	2012	NIPS	0.183500
11	2012	PRAS	0.059092
12	2012	SMSM	0.060433
1	2013	ASII	0.000360
2	2013	AUTO	0.000644
3	2013	GJTL	0.000965
4	2013	GDYR	0.000000
5	2013	BRAM	0.277632
6	2013	IMAS	0.000000
7	2013	INDS	0.004353
8	2013	LPIN	0.000000
9	2013	MASA	0.000000
10	2013	NIPS	0.124000
11	2013	PRAS	0.049563
12	2013	SMSM	0.083418



## Lampiran 5

### Data Hasil Penghitungan Manajemen Laba (Modified Jones) Periode 2010 – 2013

NO	TAHUN	KODE PERUSAHAAN	NDA	TACT/A(t-1)	DA
1	2010	ASII	1.51976E-15	0.128842564	0.128842564
2	2010	AUTO	2.84302E-14	0.165003459	0.165003459
3	2010	GJTL	1.73334E-14	-0.02031689	-0.02031689
4	2010	GDYR	1.55935E-13	-0.10452437	-0.10452437
5	2010	BRAM	1.21982E-13	0.05682733	0.05682733
6	2010	IMAS	2.18259E-14	0.322999024	0.322999024
7	2010	INDS	2.0924E-13	-0.09628245	-0.096282449
8	2010	LPIN	8.56695E-13	-0.03741148	-0.037411482
9	2010	MASA	7.61853E-14	-0.1688448	-0.168844796
10	2010	NIPS	5.00009E-13	-0.03956562	-0.039565623
11	2010	PRAS	4.36327E-13	-0.22091155	-0.220911548
12	2010	SMSM	1.57008E-13	-0.00093664	-0.000936639
1	2011	ASII	-0.057660092	0.104087474	0.161747566
2	2011	AUTO	-0.04682964	0.150918248	0.197747889
3	2011	GJTL	-0.080685362	-0.04740258	0.033282781
4	2011	GDYR	-0.008169052	-0.01107275	-0.002903696
5	2011	BRAM	-0.074765726	0.036572776	0.111338503
6	2011	IMAS	-0.039722763	0.273774985	0.313497748
7	2011	INDS	-0.074844552	-0.00121263	0.073631926
8	2011	LPIN	-0.00267668	0.046255822	0.048932502
9	2011	MASA	-0.18009841	0.014472692	0.194571101
10	2011	NIPS	-0.087818105	0.18582257	0.273640675
11	2011	PRAS	-0.081384165	-0.00712757	0.074256591
12	2011	SMSM	-0.062985132	-0.00984522	0.053139916
1	2012	ASII	-0.054123718	0.089489953	0.14361367
2	2012	AUTO	-0.050576625	0.085885914	0.136462539
3	2012	GJTL	-0.10547064	-0.07829342	0.027177222
4	2012	GDYR	-0.074224838	-0.05595333	0.018271507

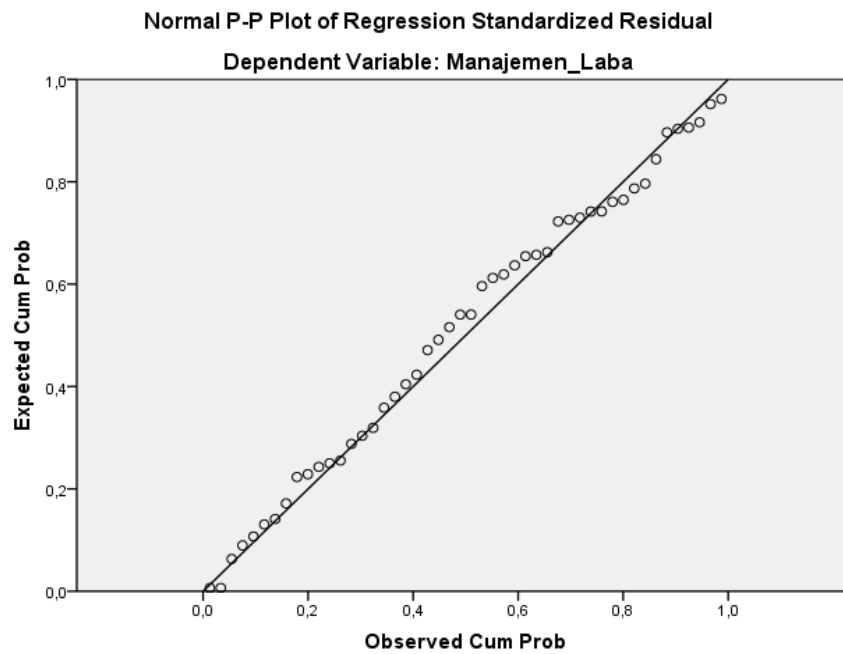
5	2012	BRAM	-0.089114956	-0.0495187	0.039596259
6	2012	IMAS	-0.003863807	0.292526382	0.296390189
7	2012	INDS	-0.11211629	0.020988787	0.133105077
8	2012	LPIN	-0.006104275	0.063388186	0.069492461
9	2012	MASA	-0.107234914	-0.07617443	0.031060482
10	2012	NIPS	-0.080916195	0.025561607	0.106477802
11	2012	PRAS	-0.102591301	-0.05577499	0.046816308
12	2012	SMSM	-0.05713052	-0.06368996	-0.00655944
1	2013	ASII	-0.050833328	0.0057441	0.056577427
2	2013	AUTO	-0.060565443	0.056999595	0.117565038
3	2013	GJTL	-0.09326766	-0.0362357	0.05703196
4	2013	GDYR	-0.077116995	-0.11481975	-0.037702753
5	2013	BRAM	-0.084249431	0.088009108	0.172258539
6	2013	IMAS	-0.036289145	0.169287825	0.205576971
7	2013	INDS	-0.107771817	-0.06496208	0.04280974
8	2013	LPIN	-0.005527806	-0.04669941	-0.041171603
9	2013	MASA	-0.116723471	-0.00971627	0.107007202
10	2013	NIPS	-0.082667353	0.208290036	0.290957389
11	2013	PRAS	-0.130594479	0.004274159	0.134868637
12	2013	SMSM	-0.053447549	-0.06348658	-0.010039034

## Lampiran 6

### Hasil Output SPSS Statistik

#### Descriptive Statistics

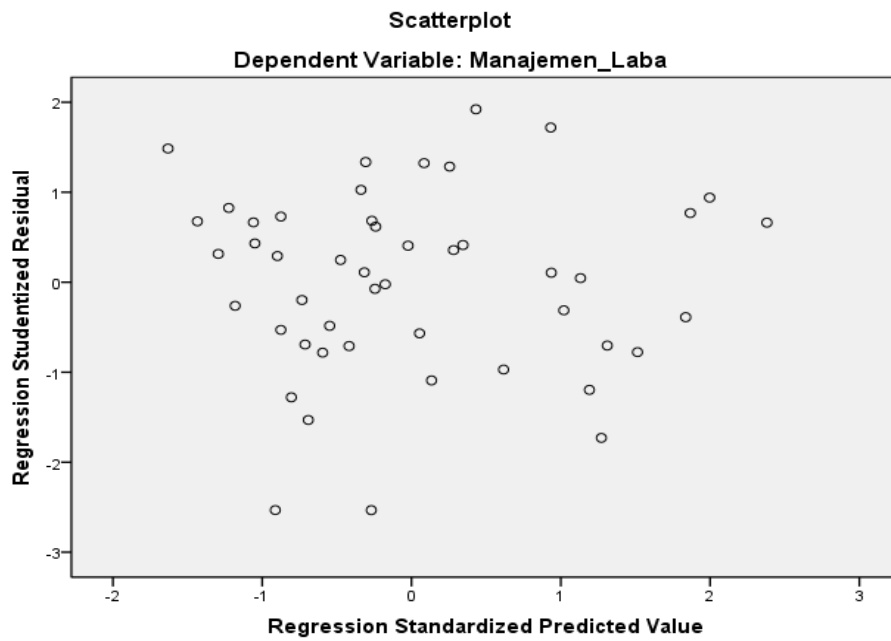
	N	Minimum	Maximum	Mean	Std. Deviation
EM	48	-,22	,32	,0760	,11812
SPREAD	48	,00	10,09	2,5010	2,64625
SIZE	48	,01	,62	,2352	,15294
KM	48	,00	,28	,0469	,08435
Valid N (listwise)	48				



## Hasil Uji Multikolinearitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-,044	,026		-1,683	,100		
ADJSPREAD	-,007	,005	-,156	-1,273	,210	,821	1,218
SIZE	,558	,094	,722	5,923	,000	,831	1,203
KM	,134	,157	,096	,853	,398	,983	1,017

a. Dependent Variable: Manajemen\_Laba



### Model Summary<sup>b</sup>

Model	Durbin-Watson
1	1,928

a. Predictors: (Constant), SPREAD, SIZE, KM

b. Dependent Variable: EM

N	k=3	
	dL	dU
48	1.4064	1.6708

### ANOVA<sup>b</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	,299	3	,100	12,321	,000 <sup>a</sup>
	Residual	,356	44	,008		
	Total	,656	47			

a. Predictors: (Constant), KM, SIZE, SPREAD

b. Dependent Variable: EM

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-,044	,026		-1,683	,100
	SPREAD	-,007	,005	-,156	-1,273	,210
	UP	,558	,094	,722	5,923	,000
	KM	,134	,157	,096	,853	,398

a. Dependent Variable: EM