

Lampiran I

Daftar perusahaan yang dijadikan sampel

No	Kode	Nama Emiten
1	ASII	PT. Astra International.Tbk
2	AUTO	PT. Astra Otoparts.Tbk
3	BRAM	PT. Indo Kordsa.Tbk
4	GDYR	PT. Goodyear Indonesia.Tbk
5	GJTL	PT. Gajah Tunggal.Tbk
6	IMAS	PT. Indomobil Sukses Internasional.Tbk
7	INDS	PT. Indospring.Tbk
8	LPIN	PT. Multi Prima Sejahtera.Tbk
9	MASA	PT. Multistrada Arah Sarana.Tbk
10	NIPS	PT. Nipress.Tbk
11	PRAS	PT. Prima Alloy Steel Universal.Tbk
12	SMSM	PT. Selamat Sempurna.Tbk

Lampiran II

Data perhitungan dan pengujian untuk SPSS

No.	Kode	Tahun	<i>Debt Covenant (Leverage)</i>	<i>Bonus Plan (SKM)</i>	<i>Political Cost (Ukuran Perusahaan)</i>	<i>Prudence</i>
1	ASII	2010	0,480	0,04	32,357	-0,1615
2	AUTO	2010	0,265	0,07	29,351	-0,1555
3	BRAM	2010	0,190	25,40	28,032	-0,0941
4	GDYR	2010	0,638	0,00	18,665	0,0033
5	GJTL	2010	0,660	0,08	29,970	-0,0186
6	IMAS	2010	0,799	0,00	29,709	-0,2148
7	INDS	2010	0,705	0,59	27,370	-0,1186
8	LPIN	2010	0,292	0,00	25,740	-0,0871
9	MASA	2010	0,464	0,00	28,742	0,0696
10	NIPS	2010	0,561	24,26	26,545	0,0124
11	PRAS	2010	0,707	5,91	26,859	0,1639
12	SMSM	2010	0,467	6,04	27,696	-0,0772
13	ASII	2011	0,506	0,04	32,665	-0,1032
14	AUTO	2011	0,322	0,07	29,572	-0,1437
15	BRAM	2011	0,276	28,09	28,138	0,0018
16	GDYR	2011	0,639	0,00	18,689	0,0160
17	GJTL	2011	0,617	0,08	30,078	-0,0675
18	IMAS	2011	0,606	0,00	30,189	-0,1779
19	INDS	2011	0,445	0,41	27,762	-0,1465
20	LPIN	2011	0,249	0,00	25,782	-0,0465
21	MASA	2011	0,627	0,00	29,186	-0,0411
22	NIPS	2011	0,628	24,26	26,825	-0,1613
23	PRAS	2011	0,710	5,91	26,901	-0,0307
24	SMSM	2011	0,410	6,04	27,759	-0,0699
25	ASII	2012	0,507	0,04	32,837	-0,1083
26	AUTO	2012	0,382	0,07	29,815	-0,0917
27	BRAM	2012	0,262	27,77	19,253	0,0199
28	GDYR	2012	0,574	0,00	18,635	-0,0379
29	GJTL	2012	0,574	0,08	30,186	0,0105
30	IMAS	2012	0,675	0,00	30,498	-0,2299
31	INDS	2012	0,317	0,41	28,141	-0,0462

32	LPIN	2012	0,217	0,00	25,872	-0,0663
33	MASA	2012	0,404	3,46	20,252	0,0327
34	NIPS	2012	0,591	24,40	26,988	-0,0229
35	PRAS	2012	0,515	5,91	27,082	0,0240
36	SMSM	2012	0,431	6,04	27,997	0,0162
37	ASII	2013	0,504	0,04	32,997	-0,0353
38	AUTO	2013	0,242	0,06	30,166	-0,0640
39	BRAM	2013	0,319	28,88	19,292	-0,0254
40	GDYR	2013	0,494	0,00	18,525	0,0261
41	GJTL	2013	0,627	0,08	30,362	0,0439
42	IMAS	2013	0,702	0,00	30,736	-0,1512
43	INDS	2013	0,202	0,44	28,418	0,0208
44	LPIN	2013	0,270	0,00	26,003	-0,0878
45	MASA	2013	0,403	3,06	20,260	-0,0482
46	NIPS	2013	0,704	12,40	27,406	-0,1574
47	PRAS	2013	0,500	4,96	27,402	-0,0356
48	SMSM	2013	0,408	8,34	28,162	-0,0009
49	ASII	2014	0,490	0,03	33,095	-0,0581
50	AUTO	2014	0,295	0,02	30,297	-0,0741
51	BRAM	2014	0,421	28,88	19,547	0,0063
52	GDYR	2014	0,539	0,00	18,648	0,0151
53	GJTL	2014	0,627	0,10	30,406	-0,0431
54	IMAS	2014	0,713	0,00	30,787	0,0052
55	INDS	2014	0,199	0,44	28,456	-0,0620
56	LPIN	2014	0,250	0,00	25,947	-0,0855
57	MASA	2014	0,400	15,70	20,254	-0,0198
58	NIPS	2014	0,523	12,40	27,819	-0,0761
59	PRAS	2014	0,467	4,96	27,883	-0,0245
60	SMSM	2014	0,344	8,36	28,190	-0,0450

Lampiran III
Hasil Pengujian SPSS

Descriptive Statistics

	N	Mean	Std. Deviation	Minimum	Maximum
DebtCovenant	60	.4726	.16250	.19	.80
BonusPlan	60	5.4103	9.08435	.00	28.88
PoliticalCost	60	27.0533	4.13613	18.53	33.10
Prudence	60	-.0521	.07249	-.23	.16

One-Sample Kolmogorov-Smirnov Test

		DebtCovenant	BonusPlan	PoliticalCost	Prudence
N		60	60	60	60
Normal Parameters ^{a,b}	Mean	.4726	5.4103	27.0533	-.0521
	Std. Deviation	.16250	9.08435	4.13613	.07249
	Absolute	.090	.319	.195	.074
Most Extreme Differences	Positive	.090	.319	.133	.074
	Negative	-.080	-.276	-.195	-.071
Kolmogorov-Smirnov Z		.694	2.470	1.508	.571
Asymp. Sig. (2-tailed)		.721	.000	.021	.900

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		60
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.06681534
	Absolute	.077
Most Extreme Differences	Positive	.066
	Negative	-.077
Kolmogorov-Smirnov Z		.600
Asymp. Sig. (2-tailed)		.864

a. Test distribution is Normal.

b. Calculated from data.

Correlations

		Prudence	DebtCovenant	BonusPlan	PoliticalCost
Pearson Correlation	Prudence	1.000	-.050	.164	-.386
	DebtCovenant	-.050	1.000	-.150	.115
	BonusPlan	.164	-.150	1.000	-.323
	PoliticalCost	-.386	.115	-.323	1.000
Sig. (1-tailed)	Prudence	.	.352	.105	.001
	DebtCovenant	.352	.	.127	.192
	BonusPlan	.105	.127	.	.006
	PoliticalCost	.001	.192	.006	.
N	Prudence	60	60	60	60
	DebtCovenant	60	60	60	60
	BonusPlan	60	60	60	60
	PoliticalCost	60	60	60	60

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	PoliticalCost, DebtCovenant, BonusPlan ^b	.	Enter

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

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.388 ^a	.151	.105	.06858	.151	3.308	3	56	.027	1.893

- a. Predictors: (Constant), PoliticalCost, DebtCovenant, BonusPlan
- b. Dependent Variable: Prudence

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.047	3	.016	3.308	.027 ^b
	Residual	.263	56	.005		
	Total	.310	59			

a. Dependent Variable: Prudence

b. Predictors: (Constant), PoliticalCost, DebtCovenant, BonusPlan

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,122	,068		1,792	,079		
	DebtCovenant	,000	,056	-,001	-,008	,994	,973	1,028
	BonusPlan	,000	,001	,044	,337	,737	,883	1,133
	PoliticalCost	-,007	,002	-,371	-2,846	,006	,891	1,122

a. Dependent Variable: Prudence

Collinearity Diagnostics^a

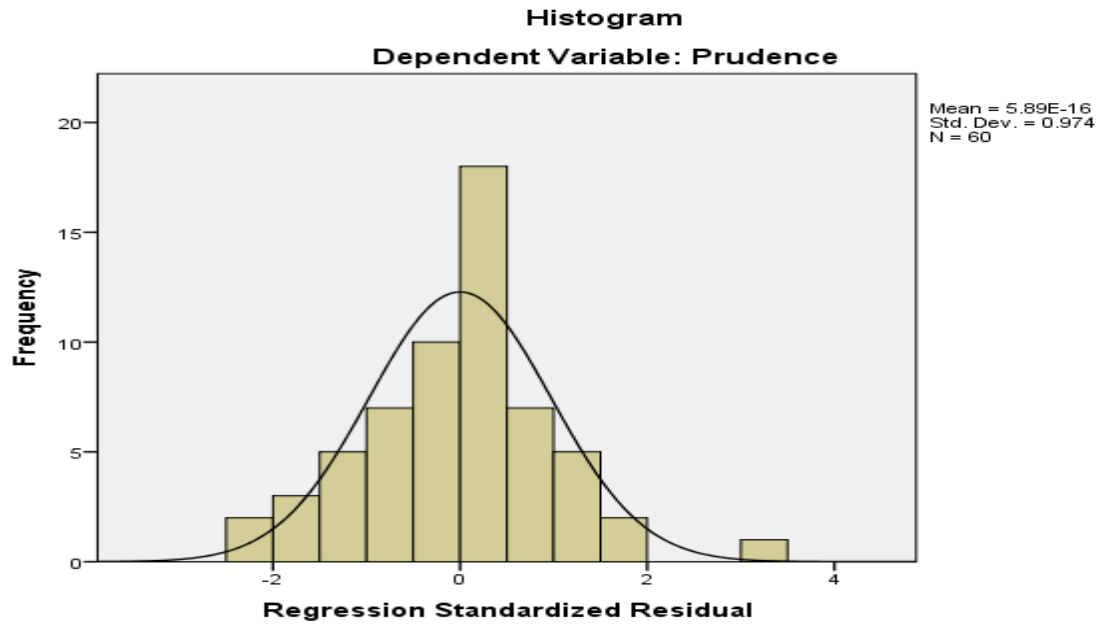
Model		Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	DebtCovenant	BonusPlan	PoliticalCost
1	1	3,224	1,000	,00	,01	,02	,00
	2	,697	2,151	,00	,01	,81	,00
	3	,070	6,796	,03	,95	,02	,06
	4	,010	18,371	,97	,03	,15	,94

a. Dependent Variable: Prudence

Residuals Statistics^a

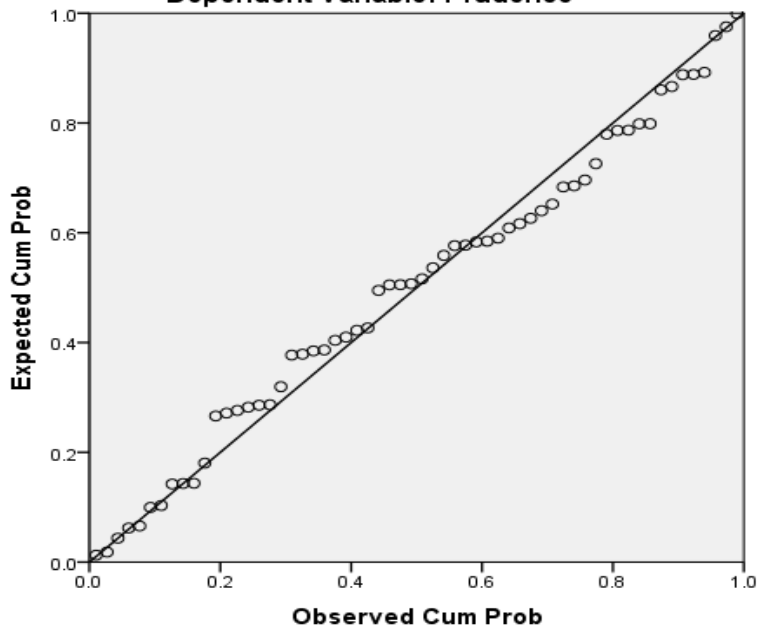
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.0933	.0068	-.0521	.02813	60
Std. Predicted Value	-1.466	2.093	.000	1.000	60
Standard Error of Predicted Value	.009	.027	.017	.005	60
Adjusted Predicted Value	-.0958	.0126	-.0517	.02849	60
Residual	-.15340	.21465	.00000	.06682	60
Std. Residual	-2.237	3.130	.000	.974	60
Stud. Residual	-2.297	3.217	-.002	1.004	60
Deleted Residual	-.16179	.22678	-.00035	.07104	60
Stud. Deleted Residual	-2.392	3.531	.000	1.034	60
Mahal. Distance	.033	8.371	2.950	2.400	60
Cook's Distance	.000	.146	.016	.029	60
Centered Leverage Value	.001	.142	.050	.041	60

a. Dependent Variable: Prudence



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Prudence



Scatterplot

Dependent Variable: Prudence

