

DAFTAR LAMPIRAN

Daftar Perusahaan yang dijadikan sampel

No	KODE	Nama perusahaan
01	ALKA	Alakasa Industrindo Tbk
02	ALMI	Alumindo Light Metal Industri Tbk
03	AMFG	Asahimas Flat Glass Tbk
04	ASTRA	Astra International Tbk
05	AUTO	Astra Otoparts Tbk
06	ADES	Akasha Wira International Tbk
07	ARGO	Argo Pantas Tbk
08	BATA	Sepatu Bata Tbk
09	BRAM	Indo Kordsa Tbk
10	BRNA	Berlina Tbk
11	CPIN	Charoen Pokphand Indonesia Tbk
12	CTBN	Citra Tubindo Tbk
13	DLTA	Delta Djakarta Tbk
14	DPNS	Duta Pertiwi Nusantara Tbk
15	FASW	Fajar Surya Wisesa Tbk
16	IGAR	Champion Pasific Indonesia Tbk
17	IKBI	Sumi Indo Kabel Tbk
18	IMAS	Indomobil Sukses International Tbk
19	INAI	Indal Aluminium Indutry Tbk
20	INDF	Indofood Sukses Makmur Tbk
21	INDS	Indospring Tbk
22	JECC	Jembo Cable Company Tbk
23	KBLI	KMI Wire & Cable Tbk
24	KBRI	Kertas Basuki Rachmat Indonesia Tbk
25	KIAS	Keramika Indonesia Assosiasi Tbk
26	KICI	Kedaung Indah Can Tbk
27	LION	Lion Metal Works Tbk
28	LMPI	Langgeng Makmur Industri Tbk
29	LMSH	Lion Mesh Prima Tbk
30	LPIN	Multi Prima Sejahtera Tbk
31	MLBI	Multi Bintang Indonesia Tbk
32	MLIA	Mulia Industrindo Tbk
33	PBRX	Pan Brothers Tbk
34	SIPD	Serad Produce Tbk
35	SRSN	Indo Acidatama Tbk
36	TICD	Mandom Indonesia Tbk
37	TPIA	Chandra Asri Petrochemical Tbk
38	TRST	Trias Sentosa Tbk

39	TSPC	Tempo Scan Pasific Tbk
40	ULTJ	Ultrajaya Milk Industry Tbk
41	UNIC	Unggul Indah Cahaya Tbk
42	YPAS	Yana Prima Hastapersada Tbk
43	VOKS	Voksel Elektrik Tbk

Tabel Data yang akan diolah di SPSS

TAHUN	KODE	Kepemilikan Institusional	Profitabilitas (ROE)	Leverage (DAR)	Discretionary Accruals	Manajemen Laba
2011	ALKA	0.949	0.205	0.812	1.475	0
	ALMI	0.712	0.157	0.674	1.197	0
	AMFG	0.848	0.208	0.202	0.054	1
	ASTRA	0.501	0.278	0.506	1.358	0
	AUTO	0.132	0.162	0.316	1.271	0
	ADES	0.25	0.209	0.602	0.096	1
	AGRO	0.99	0.094	0.9	0.038	1
	BATA	0.912	0.231	0.314	1.401	0
	BRAM	0.374	0.063	0.276	1.303	0
	BRNA	0.514	0.172	0.604	1.057	0
	CPIN	0.555	0.382	0.301	2.589	0
	CTBN	0.809	0.345	0.408	0.624	1
	DLTA	0.909	0.262	0.177	1.967	0
	DPNS	0.681	-0.051	0.238	0.609	1
	FASW	0.757	0.073	0.635	0.492	1
	IGAR	0.848	0.097	0.312	0.521	1
	IKBI	0.931	-0.011	0.141	0.51	1
	IMAS	0.714	0.191	0.606	2.154	0
	INAI	0.756	0.443	0.805	1.428	0
	INDF	0.501	0.154	0.345	0.853	1
	INDS	0.881	0.226	0.445	1.57	0
	JECC	0.901	0.232	0.796	2.236	0
	KBLI	0.717	0.134	0.335	1.921	0
	KBRI	0.75	-0.028	0.093	0.074	1
	KIAS	0.677	-0.018	0.477	0.301	1
	KICI	0.798	0.055	0.264	1.057	0
	LION	0.997	0.222	0.174	0.751	1
	LMPI	0.823	0.013	0.406	0.824	1
	LMSH	0.322	0.275	0.416	2.588	0
	LPIN	0.25	0.097	0.248	0.417	1
	MLBI	0.825	1.273	0.644	0.616	1
	MLIA	0.672	-0.043	0.861	0.817	1
	PBRX	0.515	0.105	0.548	2.399	0
	SIPD	0.835	0.018	0.518	1.966	0
	SRSN	0.823	0.095	0.301	0.982	1
	TICD	0.721	0.137	0.097	1.511	0
	TPIA	0.957	0.01	0.502	1.481	0
	TRST	0.612	0.108	0.377	0.889	1

	TSPC	0.781	0.192	0.283	1.446	0
	ULTJ	0.645	0.072	0.356	1.779	0
	UNIC	0.758	0.041	0.491	1.771	0
	YPAS	0.112	0.337	0.895	1.597	0
	VOKS	0.353	0.684	0.486	1.193	0
2012	ALKA	0.949	0.035	0.629	-0.038	1
	ALMI	0.712	0.078	0.641	-0.084	1
	AMFG	0.848	0.155	0.211	0.024	1
	ASTRA	1.816	0.253	0.507	1.161	0
	AUTO	0.132	0.207	0.382	1.181	0
	ADES	0.25	-0.046	0.462	1.002	0
	AGRO	0.99	0.088	0.907	0.033	1
	BATA	0.912	0.178	0.325	1.454	0
	BRAM	0.374	0.133	0.263	0.901	1
	BRNA	0.514	0.181	0.608	1.143	0
	CPIN	0.555	0.327	0.337	2.217	0
	CTBN	0.824	0.253	0.449	0.807	1
	DLTA	0.909	0.356	0.197	2.471	0
	DPNS	0.681	0.132	0.156	0.813	1
	FASW	0.757	2.928	0.676	0.109	1
	IGAR	0.848	0.028	0.225	0.048	1
	IKBI	0.931	0.062	0.187	2.361	0
	IMAS	0.714	0.157	0.675	1.692	0
	INAI	0.756	0.339	0.788	0.761	1
	INDF	0.501	0.139	0.425	0.796	1
	INDS	0.881	0.117	0.317	1.295	0
	JECC	0.901	0.222	0.798	1.971	0
	KBLI	0.717	0.221	0.272	2.097	0
	KBRI	0.75	0.051	0.039	0.102	1
	KIAS	0.677	0.035	0.078	1.485	0
	KICI	0.798	0.033	0.298	1.017	0
	LION	0.997	0.229	0.142	0.731	1
	LMPI	0.823	0.057	0.497	0.872	1
	LMSH	0.322	0.463	0.241	2.167	0
	LPIN	0.25	0.123	0.217	0.401	1
	MLBI	0.825	1.788	0.715	0.152	1
	MLIA	0.672	-0.024	0.811	0.066	1
	PBRX	0.515	0.078	0.578	1.631	0
	SIPD	0.835	0.011	0.612	1.702	0
	SRSN	0.823	0.062	0.331	1.084	0
	TICD	0.721	0.137	0.131	1.415	0

	TPIA	0.957	-0.121	0.572	1.332	0
	TRST	0.612	0.045	0.381	0.878	1
	TSPC	0.781	0.189	0.276	1.411	0
	ULTJ	0.645	0.211	0.307	1.059	0
	UNIC	0.758	0.011	0.437	1.564	0
	YPAS	0.895	0.1	0.529	1.104	0
	VOKS	0.486	0.36	0.645	1.401	0
2013	ALKA	0.949	-1.302	0.753	-1.298	1
	ALMI	0.759	0.093	0.684	0.365	1
	AMFG	0.848	0.163	0.219	-0.069	1
	ASTRA	0.501	0.209	0.504	0.947	1
	AUTO	0.132	0.111	0.042	1.204	0
	ADES	0.25	0.017	0.399	-0.039	1
	AGRO	0.99	0.062	0.836	0.034	1
	BATA	0.912	0.111	0.416	1.571	0
	BRAM	0.374	0.034	0.322	0.808	1
	BRNA	0.514	0.416	0.499	1.492	0
	CPIN	0.555	0.254	0.367	2.078	0
	CTBN	0.824	0.242	0.468	0.713	1
	DLTA	0.909	0.399	0.219	2.217	0
	DPNS	0.664	0.261	0.128	0.715	1
	FASW	0.757	-0.159	0.726	0.851	1
	IGAR	0.848	0.155	0.282	0.122	1
	IKBI	0.931	0.083	0.232	2.747	0
	IMAS	0.714	0.093	0.671	1.277	0
	INAI	0.756	0.273	0.835	1.046	0
	INDF	0.501	0.089	0.508	0.855	1
	INDS	0.881	0.084	0.203	1.022	0
	JECC	0.901	0.153	0.881	2.269	0
	KBLI	0.717	0.198	0.336	1.923	0
	KBRI	0.75	-0.026	0.121	0.051	1
	KIAS	0.677	0.036	0.098	0.33	1
	KICI	0.798	0.101	0.247	1.024	0
	LION	0.997	0.129	0.166	0.648	1
	LMPI	0.823	-0.032	0.516	0.864	1
	LMSH	0.322	0.163	0.221	1.885	0
	LPIN	0.25	0.059	0.269	0.494	1
	MLBI	0.825	1.252	0.483	1.145	0
	MLIA	0.672	-0.396	0.834	0.695	1
	PBRX	0.515	0.105	0.576	1.525	0
	SIPD	0.835	0.087	0.592	1.141	0

	SRSN	0.823	0.051	0.252	0.881	1
	TICD	0.721	0.135	0.193	1.406	0
	TPIA	0.957	0.012	0.551	1.394	0
	TRST	0.612	0.019	0.475	0.867	1
	TSPC	0.781	0.165	0.285	1.382	0
	ULTJ	0.645	0.161	0.283	1.348	0
	UNIC	0.758	0.071	0.459	1.76	0
	YPAS	0.895	0.088	0.722	0.693	1
	VOKS	0.535	0.065	0.693	1.126	0
2014	ALKA	0.949	0.042	0.741	0.067	1
	ALMI	0.765	0.024	0.687	0.339	1
	AMFG	0.848	0.195	0.214	-0.029	1
	ASTRA	0.501	0.184	0.49	0.942	1
	AUTO	0.132	0.094	0.295	0.814	1
	ADES	0.25	0.142	0.419	0.287	1
	AGRO	0.99	0.066	0.859	0.042	1
	BATA	0.912	0.243	0.451	1.391	0
	BRAM	0.374	0.092	0.426	0.746	1
	BRNA	0.514	0.159	0.387	0.942	1
	CPIN	0.555	0.158	0.471	1.826	0
	CTBN	0.824	0.176	0.442	0.647	1
	DLTA	0.909	0.379	0.237	2.231	0
	DPNS	0.664	0.061	0.122	0.492	1
	FASW	0.757	0.056	0.711	0.725	1
	IGAR	0.848	0.214	0.265	2.26	0
	IKBI	0.931	0.018	0.165	1.771	0
	IMAS	0.714	0.093	0.671	1.277	0
	INAI	0.756	0.254	0.863	1.226	0
	INDF	0.501	0.129	0.532	0.698	1
	INDS	0.881	0.07	0.201	0.819	1
	JECC	0.901	0.143	0.843	1.17	0
	KBLI	0.717	0.077	0.308	1.645	0
	KBRI	0.75	-0.024	0.478	0.108	1
	KIAS	0.677	0.039	0.11	0.384	1
	KICI	0.798	0.073	0.322	1.017	0
	LION	0.997	0.114	0.296	0.629	1
	LMPI	0.823	0.044	0.511	0.615	1
	LMSH	0.322	0.079	0.201	1.737	0
	LPIN	0.25	-0.026	-0.329	0.356	1
	MLBI	0.825	2.171	0.782	0.964	1
	MLIA	0.672	0.112	0.839	0.718	1

	PBRX	0.515	0.046	0.451	1.366	0
	SIPD	0.835	0.027	0.539	0.802	1
	SRSN	0.823	0.045	0.303	1.099	0
	TICD	0.721	0.141	0.367	1.482	0
	TPIA	0.957	0.021	0.549	1.228	0
	TRST	0.612	0.017	0.461	0.696	1
	TSPC	0.781	0.143	0.272	1.292	0
	ULTJ	0.645	0.124	0.221	1.347	0
	UNIC	0.758	0.018	0.391	1.37	0
	YPAS	0.849	0.076	0.495	1.153	0
	VOKS	0.535	-0.165	0.668	1.243	0
2015	ALKA	0.949	-0.019	0.571	0.016	1
	ALMI	0.765	0.041	0.769	0.527	1
	AMFG	0.848	0.136	0.206	-6.459	1
	ASTRA	0.043	0.233	0.322	1.021	0
	AUTO	0.132	0.032	0.293	0.814	1
	ADES	0.25	0.134	0.497	-0.0261	1
	AGRO	0.99	0.059	0.838	0.047	1
	BATA	0.912	0.283	0.312	1.353	0
	BRAM	0.374	0.068	0.373	0.589	1
	BRNA	0.514	-8.647	0.281	0.751	1
	CPIN	0.555	0.145	0.491	1.362	0
	CTBN	0.824	0.061	0.419	0.356	1
	DLTA	0.845	0.226	0.182	1.329	0
	DPNS	0.664	0.041	0.121	0.422	1
	FASW	0.757	-0.126	0.561	0.875	1
	IGAR	0.848	0.165	0.191	1.703	0
	IKBI	0.931	0.036	0.214	1.963	0
	IMAS	0.714	-3.358	0.73	0.737	1
	INAI	0.756	0.301	0.819	1.549	0
	INDF	0.501	0.086	0.531	0.651	1
	INDS	0.881	1.007	0.248	0.678	1
	JECC	0.901	0.067	0.729	1.542	0
	KBLI	0.717	0.074	0.337	1.951	0
	KBRI	0.75	-0.298	0.641	0.271	1
	KIAS	0.677	-0.091	0.146	0.377	1
	KICI	0.798	-0.139	0.302	0.954	1
	LION	0.997	0.071	0.288	0.545	1
	LMPI	0.823	0.098	0.494	0.539	1
	LMSH	0.322	0.015	0.159	1.161	0
	LPIN	0.25	0.043	-0.057	0.431	1

	MLBI	0.825	0.799	0.656	0.708	1
	MLIA	0.672	-0.139	0.843	0.74	1
	PBRX	0.515	0.039	0.512	1.212	0
	SIPD	0.835	-0.493	0.673	0.681	1
	SRSN	0.823	0.407	0.045	1.308	0
	TICD	0.721	0.317	0.176	1.321	0
	TPIA	0.957	0.029	0.523	0.661	1
	TRST	0.612	0.012	0.417	0.712	1
	TSPC	0.781	0.122	0.309	1.319	0
	ULTJ	0.645	0.186	0.209	1.276	0
	UNIC	0.758	0.061	0.366	1.177	0
	YPAS	0.895	0.064	0.461	0.873	1
	VOKS	0.535	0.215	0.668	1.025	0

Hasil Pengujian Data SPSS 21

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
K.I	215	3.22	7.50	6.2605	.90620
ROE	190	.00	7.98	4.6554	1.11755
DAR	215	-329.00	907.00	421.0791	228.83067
M.L	215	.00	1.00	.4930	.50112
Valid N (listwise)	190				

Correlations

		K.I	ROE	DAR
K.I	Pearson Correlation	1	.032	.119
	Sig. (2-tailed)		.658	.083
	N	215	190	215
ROE	Pearson Correlation	.032	1	.067
	Sig. (2-tailed)	.658		.357
	N	190	190	190
DAR	Pearson Correlation	.119	.067	1
	Sig. (2-tailed)	.083	.357	
	N	215	190	215

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
1		260.843	-.232
Step 0	2	260.843	-.233
	3	260.843	-.233

a. Constant is included in the model.

b. Initial -2 Log Likelihood: 260,843

c. Estimation terminated at iteration number 3
because parameter estimates changed by less than
,001.

Iteration History^{a,b,c,d}

Iteration		-2 Log likelihood	Coefficients			
			Constant	LNK.L	LNROE	DAR
1		249.621	3.603	-.532	-.118	.000
2	Step 1	249.521	4.024	-.592	-.125	.000
3		249.520	4.040	-.594	-.125	.000
4		249.520	4.040	-.594	-.125	.000

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 260,843

d. Estimation terminated at iteration number 4 because parameter estimates changed
by less than ,001.

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	11.190	8	.191

Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	11.322	3	.010
Step 1 Block	11.322	3	.010
Model	11.322	3	.010

Table 4.9 Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	
Step 1 ^a	LNK.I	-.594	.204	8.499	1	.004	.552
	LNROE	-.125	.135	.868	1	.351	.882
	DAR	.000	.001	.048	1	.826	1.000
	Constant	4.040	1.460	7.655	1	.006	56.808

a. Variable(s) entered on step 1: LNK.I, LNROE, DAR.

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	249.520 ^a	.058	.077

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.