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LAMPIRAN 1

DAFTAR PERUSAHAAN DENGAN TANGGAL IPO

	SAHAM	DEFINISI	TANGGAL BERDIRI	TANGGAL IPO
1	ALFA	Alfa Retailindo tbk	18 Januari 2000	18 Januari 2000
2	TBLA	Tunas Baru Lampung	22 Desember 1973	15 Februari 2000
3	SIMM	Surya Intirindo Makmur tbk	29 juli 1996	28 Maret 2000
4	APLI	Asia Plast Industries tbk	30 September 1993	1 Mei 2000
5	FMII	Furture Mate Indonesia tbk	24 Juni 1989	27 Juni 2000
6	ACAP	Andhi Chandra Automative Products tbk	26 Januari 1976	4 Desember 2000
7	TMPO	Tempo Inti Media tbk	1 agustus 1996	8 Januari 2001
8	PLAS	Plastpack Prima Industri	23 Juli 1992	16 Maret 2001
9	IDSR	Indosiar Visual Mandiri	19 Juli 1997	22 Maret 2001
10	INAF	Indofarma tbk	2 Januari 1996	17 April 2001
11	META	Metamedia Technologies tbk	1 September 1995	18 Juli 2001
12	AIMS	Akbar Indo Makmur	7 Mei 1997	20 Juli 2001
13	ARNA	Arwana Citra Mulia tbk	22 Februari 1993	15 Agustus 2001
14	CENT	Centrin Online tbk	11 Februari 1987	1 November 2001
15	IATG	Infoasia Teknologi Global tbk	22 Februari 1995	15 November 2001
16	CLPI	Colorpak Indonesia tbk	15 September 1998	30 November 2001
17	LMAS	Limas Stokhomindo tbk	4 Juni 1996	28 Desember 2001
18	FISH	Fishindo Kusuma Sejahtera tbk	27 Juni 1992	18 Januari 2002
19	WAPO	Wahana Phonik Mandiri tbk	7 Agustus 1993	29 Januari 2002
20	CITA	Cipta Penelutama tbk	27 Juni 1992	20 Maret 2002
21	FPNI	Fatrapolindo Nusa Industri tbk	9 Desember 1987	21 Maret 2002
22	ABBA	Abdi Bangsa tbk	28 November 1992	3 April 2002
23	GEMA	Gema Graha Sarana tbk	7 Desember 1984	12 Agustus 2002

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VARIABEL PENELITIAN

	TAHUN	SAHAM	DEFINISI	REPUTASI AUDITOR	JUMLAH DEWAN KOMISARIS	LEVERAGE	PERSENTASE SAHAM	PEMILIHAN METODE	DISCRETIONARY ACCRUALS
1	2000	ACAP	Andhi Chandra Automative Products tbk	1	1	0.48	0.54	1	0.49
2	2000	ALFA	Alfa Retailindo tbk	1	0	0.52	0.27	0	0.32
3	2000	APLI	Asia Plast Industries tbk	1	0	0.35	0.30	1	1.55
4	2000	FMII	Furture Mate Indonesia tbk	1	1	0.14	0.26	0	3.66
5	2000	SIMM	Surya Intirindo Makmur tbk	1	1	0.27	0.24	0	2.21
6	2000	TBLA	Tunas Baru Lampung	1	1	0.72	0.70	1	1.22
7	2001	AIMS	Akbar Indo Makmur	0	1	0.44	0.36	1	2.12
8	2001	ARNA	Arwana Citra Mulia tbk	1	0	0.72	1.00	1	1.06
9	2001	INAF	Indofarma tbk	1	1	0.46	0.19	1	0.26
10	2001	META	Metamedia Technologies tbk	1	1	0.32	0.14	0	(0.93)
11	2001	PLAS	Plastpack Prima Industri	1	0	0.29	0.40	1	3.08
12	2001	IDSR	Indosiar Visual Mandiri	1	0	1.07	1.00	1	0.25
13	2001	TMPO	Tempo Inti Media tbk	1	0	0.09	0.21	0	2.92
14	2001	CLPI	Colorpak Indonesia tbk	0	0	0.40	0.16	0	0.08
15	2001	CENT	Centrin Online tbk	0	0	0.12	1.00	0	0.50
16	2001	IATG	Infoasia Teknologi Global tbk	1	0	0.23	0.25	0	3.47
17	2001	LMAS	Limas Stokhomindo tbk	0	0	0.04	0.07	0	0.05
18	2002	CITA	Cipta Penelutama tbk	1	1	0.80	0.25	0	1.55
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	0	0	0.38	0.17	0	(0.21)
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	1	1	0.45	0.05	1	0.79
21	2002	GEMA	Gema Graha Sarana tbk	1	1	0.59	0.25	0	(0.47)
22	2002	ABBA	Abdi Bangsa tbk	0	0	0.27	0.02	1	0.91
23	2002	WAPO	Wahana Phonik Mandiri tbk	1	0	0.20	0.38	1	1.36

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DATA - DATA VARIABEL

	TAHUN	SAHAM	DEFINISI	REPUTASI AUDITOR	JUMLAH DEWAN KOMISARIS	LEVERAGE	PERSENTASE SAHAM	METODE AKUNTANSI
1	2000	ACAP	Andhi Chandra Automative Products tbk	Prasetio Utomo & Co	3	0.45	0.54	Rata - rata bergerak
2	2000	ALFA	Alfa Retailndo tbk	Prasetio Utomo & Co	6	0.51	0.27	FIFO
3	2000	APLI	Asia Plast Industries tbk	Prasetio Utomo & Co	3	0.42	0.30	Rata - rata tertimbang
4	2000	FMII	Furture Mate Indonesia tbk	Prasetio Utomo & Co	5	0.45	0.26	FIFO
5	2000	SIMM	Surya Intirindo Makmur tbk	Hans Tuanakkota & Mustofa	4	0.48	0.24	FIFO
6	2000	TBLA	Tunas Baru Lampung	Hans Tuanakkota & Mustofa	3	0.79	0.70	Rata - rata bergerak
7	2001	AIMS	Akbar Indo Makmur	Joseph Susilo	2	0.62	0.36	Rata - rata tertimbang
8	2001	ARNA	Arwana Citra Mulia tbk	Prasetio Utomo & Co	3	0.82	1.00	Rata - rata tertimbang
9	2001	INAF	Indofarma tbk	Hans Tuanakkota & Mustofa	6	0.48	0.19	Rata - rata tertimbang
10	2001	META	Metamedia Technologies tbk	Johan Malonda	2	0.71	0.14	FIFO
11	2001	PLAS	Plastpack Prima Industri	Prasetio Utomo & Co	2	0.57	0.40	Rata - rata tertimbang
12	2001	IDSR	Indosiar Visual Mandiri	Prasetio Utomo & Co	6	1.51	1.00	Rata - rata tertimbang
13	2001	TMPO	Tempo Inti Media tbk	Prasetio Utomo & Co	3	0.30	0.21	FIFO
14	2001	CLPI	Colorpak Indonesia tbk	Doli, Bambang & Sudarmadji	3	0.46	0.16	FIFO
15	2001	CENT	Centrin Online tbk	Rasin, Ichwan & Co	3	0.74	1.00	FIFO
16	2001	IATG	Infoasia Teknologi Global tbk	Hans Tuanakkota & Mustofa	3	0.56	0.25	FIFO
17	2001	LMAS	Limas Stokhomindo tbk	Hendrawinata & Co	3	0.57	0.07	FIFO
18	2002	CITA	Cipta Penelutama tbk	Amir, Bambang & Sudarmadji	3	1.07	0.25	FIFO
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	Arsyad	3	0.37	0.17	FIFO
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	Prasetio Sarwoko & Sandjaja	4	0.49	0.05	Rata - rata tertimbang
21	2002	GEMA	Gema Graha Sarana tbk	Johan, Malonda & Co	3	0.57	0.25	FIFO
22	2002	ABBA	Abdi Bangsa tbk	Doli, Bambang & Sudarmadji	5	0.35	0.02	Rata - rata bergerak
23	2002	WAPO	Wahana Phonik Mandiri tbk	Prasetio Utomo & Co	2	0.29	0.38	Rata - rata bergerak

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LAMPIRAN 2

MENGHITUNG TOTAL ACCRUALS SESUNGGUHNYA

TAC = laba bersih (net income) - arus kas operasi (cash flow from operation)

	TAHUN	SAHAM	DEFINISI	LABA BERSIH	ARUS KAS OPERASI	TAC
				1999	1999	
1	2000	ACAP	Andhi Chandra Automative Products tbk	8,161,331,355	662,803,685	7,498,527,670
2	2000	ALFA	Alfa Retailindo tbk	14,834,780,403	35,914,697,215	(21,079,916,812)
3	2000	APLI	Asia Plast Industries tbk	10,706,280,183	25,548,247,309	(14,841,967,126)
4	2000	FMII	Furture Mate Indonesia tbk	12,924,309,983	(87,709,628,340)	100,633,938,323
5	2000	SIMM	Surya Intirindo Makmur tbk	10,360,988,128	(49,069,769,173)	59,430,757,301
6	2000	TBLA	Tunas Baru Lampung	71,235,092,000	63,462,370,000	7,772,722,000
				2000	2000	
7	2001	AIMS	Akbar Indo Makmur	118,723,919	(1,032,266,094)	1,150,990,013
8	2001	ARNA	Arwana Citra Mulia tbk	4,251,500,718	14,892,978,524	(10,641,477,806)
9	2001	INAF	Indofarma tbk	110,291,468,850	27,045,446,752	83,246,022,098
10	2001	META	Metamedia Technologies tbk	(26,290,757,212)	(4,237,523,340)	(22,053,233,872)
11	2001	PLAS	Plastpack Prima Industri	700,255,132	3,046,972,285	(2,346,717,153)
12	2001	IDSR	Indosiar Visual Mandiri	108,285,385,605	130,874,496,800	(22,589,111,195)
13	2001	TMPO	Tempo Inti Media tbk	(2,128,558,000)	(8,669,598,000)	6,541,040,000
14	2001	CLPI	Colorpak Indonesia tbk	4,839,342,611	3,533,480,707	1,305,861,904
15	2001	CENT	Centrin Online tbk	4,848,251,869	9,780,197,733	(4,931,945,864)
16	2001	IATG	Infoasia Teknologi Global tbk	1,803,905,475	2,417,173,962	(613,268,487)
17	2001	LMAS	Limas Stokhomindo tbk	(7,338,012,259)	(3,429,113,452)	(3,908,898,807)
				2001	2001	
18	2002	CITA	Cipta Penelutama tbk	(1,767,919,401)	(1,211,731,275)	(556,188,126)
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	1,966,593,375	4,050,956,923	(2,084,363,548)
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	33,157,039,890	56,451,863,864	(23,294,823,974)
21	2002	GEMA	Gema Graha Sarana tbk	2,681,163,483	6,222,663,885	(3,541,500,402)
22	2002	ABBA	Abdi Bangsa tbk	(2,869,424,878)	(7,195,792,223)	4,326,367,345
23	2002	WAPO	Wahana Phonik Mandiri tbk	5,842,853,700	(8,127,079,199)	13,969,932,899

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MENGHITUNG TOTAL ACCRUALS ESTIMASI (PERSAMAAN OLS)

TAC t / TA t-1= a1 (1/ TA t-1) + a2 (delta SAL t / TA t-1) + a3 (PPE t / TA t-1) + v t

	TAHUN	SAHAM	DEFINISI	TA t-1	delta SAL t		PPE t
				1998	1998	1999	1999
1	2000	ACAP	Andhi Chandra Automative Products tbk	31,897,460,360	43,133,686,719	64,434,004,870	17,145,452,557
2	2000	ALFA	Alfa Retailindo tbk	325,571,812,000	1,205,749,862,838	1,419,943,407,745	222,935,539,179
3	2000	APLI	Asia Plast Industries tbk	102,087,818,706	19,925,316,345	77,292,466,071	148,037,392,093
4	2000	FMII	Furture Mate Indonesia tbk	91,476,949,381	412,121,261,496	260,997,135,816	37,515,879,757
5	2000	SIMM	Surya Intirindo Makmur tbk	39,925,533,447	95,908,448,332	136,427,964,664	40,290,848,512
6	2000	TBLA	Tunas Baru Lampung	623,804,538,000	663,068,196,000	696,309,981,000	513,241,418,000
				1999	1999	2000	2000
7	2001	AIMS	Akbar Indo Makmur	4,090,091,138	25,593,366,675	28,809,404,728	5,180,766,370
8	2001	ARNA	Arwana Citra Mulia tbk	132,006,039,926	76,669,180,211	92,170,052,301	105,548,215,615
9	2001	INAF	Indofarma tbk	486,390,229,232	392,024,722,388	493,371,406,137	89,186,566,340
10	2001	META	Metamedia Technologies tbk	27,907,363,883	221,587,630	7,366,095,336	1,132,888,273
11	2001	PLAS	Plastpack Prima Industri	688,910,800	1,456,005,000	18,343,030,224	12,718,649,436
12	2001	IDSR	Indosiar Visual Mandiri	556,466,233,101	313,360,578,053	599,423,377,090	256,211,605,711
13	2001	TMPO	Tempo Inti Media tbk	27,960,680,000	51,162,788,000	50,307,417,000	46,752,671,000
14	2001	CLPI	Colorpak Indonesia tbk	14,148,325,622	37,868,073,644	41,827,273,155	1,260,444,219
15	2001	CENT	Centrin Online tbk	22,949,225,164	8,316,987,633	21,078,152,182	17,183,222,530
16	2001	IATG	Infoasia Teknologi Global tbk	12,101,961,747	15,972,048,542	63,826,599,809	56,423,665,374
17	2001	LMAS	Limas Stokhomindo tbk	51,253,616,854	181,624,000	2,701,355,149	4,797,527,889
				2000	2000	2001	2001
18	2002	CITA	Cipta Penelutama tbk	20,608,903,107	27,339,311,910	29,538,454,177	21,639,306,061
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	43,150,708,896	21,761,472,882	82,441,452,220	34,195,881,842
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	224,728,760,710	193,738,802,297	210,837,391,571	140,354,848,572
21	2002	GEMA	Gema Graha Sarana tbk	31,990,890,951	51,090,703,604	70,239,132,902	6,471,930,543
22	2002	ABBA	Abdi Bangsa tbk	44,727,392,397	32,968,507,666	35,418,208,555	23,920,476,802
23	2002	WAPO	Wahana Phonik Mandiri tbk	61,148,467,775	91,393,977,609	99,485,629,587	47,762,162,550

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X1 = -6.99E+08
X2 = 0.508
X3 = -0.771

	TAHUN	SAHAM	DEFINISI	TAC / TA t-1 sesungguhnya	1/ TA t-1	delta SAL t / TA t-1	PPE t / TA t-1
1	2000	ACAP	Andhi Chandra Automative Products tbk	0.24	0.00	0.67	0.54
2	2000	ALFA	Alfa Retailindo tbk	(0.06)	0.00	0.66	0.68
3	2000	APLI	Asia Plast Industries tbk	(0.15)	0.00	0.56	1.45
4	2000	FMII	Furture Mate Indonesia tbk	1.10	0.00	(1.65)	0.41
5	2000	SIMM	Surya Intirindo Makmur tbk	1.49	0.00	1.01	1.01
6	2000	TBLA	Tunas Baru Lampung	0.01	0.00	0.05	0.82
7	2001	AIMS	Akbar Indo Makmur	0.28	0.00	0.79	1.27
8	2001	ARNA	Arwana Citra Mulia tbk	(0.08)	0.00	0.12	0.80
9	2001	INAF	Indofarma tbk	0.17	0.00	0.21	0.18
10	2001	META	Metamedia Technologies tbk	(0.79)	0.00	0.26	0.04
11	2001	PLAS	Plastpack Prima Industri	(3.41)	0.00	24.51	18.46
12	2001	IDSR	Indosiar Visual Mandiri	(0.04)	0.00	0.51	0.46
13	2001	TMPO	Tempo Inti Media tbk	0.23	0.00	(0.03)	1.67
14	2001	CLPI	Colorpak Indonesia tbk	0.09	0.00	0.28	0.09
15	2001	CENT	Centrin Online tbk	(0.21)	0.00	0.56	0.75
16	2001	IATG	Infoasia Teknologi Global tbk	(0.05)	0.00	3.95	4.66
17	2001	LMAS	Limas Stokhomindo tbk	(0.08)	0.00	0.05	0.09
18	2002	CITA	Cipta Penelutama tbk	(0.03)	0.00	0.11	1.05
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	(0.05)	0.00	1.41	0.79
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	(0.10)	0.00	0.08	0.62
21	2002	GEMA	Gema Graha Sarana tbk	(0.11)	0.00	0.60	0.20
22	2002	ABBA	Abdi Bangsa tbk	0.10	0.00	0.05	0.53
23	2002	WAPO	Wahana Phonik Mandiri tbk	0.23	0.00	0.13	0.78

Perpustakaan Unika

X1 = -6.99E+08
X2 = 0.508
X3 = -0.771

	TAHUN	SAHAM	DEFINISI	a1	1/ TA t-1	a2	delta SAL t / TA t-1	a3	PPE t / TA t-1
1	2000	ACAP	Andhi Chandra Automative Products tbk	-6.99E+08	0.00	0.508	0.67	-0.771	0.54
2	2000	ALFA	Alfa Retailindo tbk	-6.99E+08	0.00	0.508	0.66	-0.771	0.68
3	2000	APLI	Asia Plast Industries tbk	-6.99E+08	0.00	0.508	0.56	-0.771	1.45
4	2000	FMII	Furture Mate Indonesia tbk	-6.99E+08	0.00	0.508	-1.65	-0.771	0.41
5	2000	SIMM	Surya Intirindo Makmur tbk	-6.99E+08	0.00	0.508	1.01	-0.771	1.01
6	2000	TBLA	Tunas Baru Lampung	-6.99E+08	0.00	0.508	0.05	-0.771	0.82
7	2001	AIMS	Akbar Indo Makmur	-6.99E+08	0.00	0.508	0.79	-0.771	1.27
8	2001	ARNA	Arwana Citra Mulia tbk	-6.99E+08	0.00	0.508	0.12	-0.771	0.8
9	2001	INAF	Indofarma tbk	-6.99E+08	0.00	0.508	0.21	-0.771	0.18
10	2001	META	Metamedia Technologies tbk	-6.99E+08	0.00	0.508	0.26	-0.771	0.04
11	2001	PLAS	Plastpack Prima Industri	-6.99E+08	0.00	0.508	24.51	-0.771	18.46
12	2001	IDSR	Indosiar Visual Mandiri	-6.99E+08	0.00	0.508	0.51	-0.771	0.46
13	2001	TMPO	Tempo Inti Media tbk	-6.99E+08	0.00	0.508	-0.03	-0.771	1.67
14	2001	CLPI	Colorpak Indonesia tbk	-6.99E+08	0.00	0.508	0.28	-0.771	0.09
15	2001	CENT	Centrin Online tbk	-6.99E+08	0.00	0.508	0.56	-0.771	0.75
16	2001	IATG	Infoasia Teknologi Global tbk	-6.99E+08	0.00	0.508	3.95	-0.771	4.66
17	2001	LMAS	Limas Stokhomindo tbk	-6.99E+08	0.00	0.508	0.05	-0.771	0.09
18	2002	CITA	Cipta Penelutama tbk	-6.99E+08	0.00	0.508	0.11	-0.771	1.05
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	-6.99E+08	0.00	0.508	1.41	-0.771	0.79
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	-6.99E+08	0.00	0.508	0.08	-0.771	0.62
21	2002	GEMA	Gema Graha Sarana tbk	-6.99E+08	0.00	0.508	0.6	-0.771	0.2
22	2002	ABBA	Abdi Bangsa tbk	-6.99E+08	0.00	0.508	0.05	-0.771	0.53
23	2002	WAPO	Wahana Phonik Mandiri tbk	-6.99E+08	0.00	0.508	0.13	-0.771	0.78

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	TAHUN	SAHAM	DEFINISI	a1(1/Ta t-1)	a2(delta SALt/TA t-1)	a3(PPE t/TA t-1)	TAC/TA t-1 estimasi
1	2000	ACAP	Andhi Chandra Automative Products tbk	(0.02)	0.34	(0.41)	(0.10)
2	2000	ALFA	Alfa Retailindo tbk	(0.00)	0.33	(0.53)	(0.20)
3	2000	APLI	Asia Plast Industries tbk	(0.01)	0.29	(1.12)	(0.84)
4	2000	FMII	Furture Mate Indonesia tbk	(0.01)	(0.84)	(0.32)	(1.16)
5	2000	SIMM	Surya Intirindo Makmur tbk	(0.02)	0.52	(0.78)	(0.28)
6	2000	TBLA	Tunas Baru Lampung	(0.00)	0.03	(0.63)	(0.61)
7	2001	AIMS	Akbar Indo Makmur	(0.17)	0.40	(0.98)	(0.75)
8	2001	ARNA	Arwana Citra Mulia tbk	(0.01)	0.06	(0.62)	(0.56)
9	2001	INAF	Indofarma tbk	(0.00)	0.11	(0.14)	(0.04)
10	2001	META	Metamedia Technologies tbk	(0.03)	0.13	(0.03)	0.07
11	2001	PLAS	Plastpack Prima Industri	(1.01)	12.45	(14.23)	(2.80)
12	2001	IDSR	Indosiar Visual Mandiri	(0.00)	0.26	(0.35)	(0.10)
13	2001	TMPO	Tempo Inti Media tbk	(0.02)	(0.02)	(1.29)	(1.33)
14	2001	CLPI	Colorpak Indonesia tbk	(0.05)	0.14	(0.07)	0.02
15	2001	CENT	Centrin Online tbk	(0.03)	0.28	(0.58)	(0.33)
16	2001	IATG	Infoasia Teknologi Global tbk	(0.06)	2.01	(3.59)	(1.64)
17	2001	LMAS	Limas Stokhomindo tbk	(0.01)	0.02	(0.07)	(0.06)
18	2002	CITA	Cipta Penelutama tbk	(0.03)	0.05	(0.81)	(0.79)
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	(0.02)	0.71	(0.61)	0.09
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	(0.00)	0.04	(0.48)	(0.45)
21	2002	GEMA	Gema Graha Sarana tbk	(0.02)	0.30	(0.16)	0.13
22	2002	ABBA	Abdi Bangsa tbk	(0.02)	0.03	(0.41)	(0.40)
23	2002	WAPO	Wahana Phonik Mandiri tbk	(0.01)	0.07	(0.60)	(0.55)

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	TAHUN	SAHAM	DEFINISI	TAC/TA t-1 estimasi	TAC/ TA t-1 sesungguhnya	TAC /TA t-1
1	2000	ACAP	Andhi Chandra Automative Products tbk	(0.10)	0.24	0.33
2	2000	ALFA	Alfa Retailindo tbk	(0.20)	(0.06)	0.13
3	2000	APLI	Asia Plast Industries tbk	(0.84)	(0.15)	0.69
4	2000	FMII	Furture Mate Indonesia tbk	(1.16)	1.10	2.26
5	2000	SIMM	Surya Intirindo Makmur tbk	(0.28)	1.49	1.77
6	2000	TBLA	Tunas Baru Lampung	(0.61)	0.01	0.62
7	2001	AIMS	Akbar Indo Makmur	(0.75)	0.28	1.03
8	2001	ARNA	Arwana Citra Mulia tbk	(0.56)	(0.08)	0.48
9	2001	INAF	Indofarma tbk	(0.04)	0.17	0.21
10	2001	META	Metamedia Technologies tbk	0.07	(0.79)	(0.86)
11	2001	PLAS	Plastpack Prima Industri	(2.80)	(3.41)	(0.61)
12	2001	IDSR	Indosiar Visual Mandiri	(0.10)	(0.04)	0.05
13	2001	TMPO	Tempo Inti Media tbk	(1.33)	0.23	1.56
14	2001	CLPI	Colorpak Indonesia tbk	0.02	0.09	0.07
15	2001	CENT	Centrin Online tbk	(0.33)	(0.21)	0.11
16	2001	IATG	Infoasia Teknologi Global tbk	(1.64)	(0.05)	1.59
17	2001	LMAS	Limas Stokhomindo tbk	(0.06)	(0.08)	(0.02)
18	2002	CITA	Cipta Penelutama tbk	(0.79)	(0.03)	0.76
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	0.09	(0.05)	(0.14)
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	(0.45)	(0.10)	0.34
21	2002	GEMA	Gema Graha Sarana tbk	0.13	(0.11)	(0.24)
22	2002	ABBA	Abdi Bangsa tbk	(0.40)	0.10	0.50
23	2002	WAPO	Wahana Phonik Mandiri tbk	(0.55)	0.23	0.77

Perpustakaan Unika

MENGHITUNG NON DISCRETIONARY ACCRUALS

NDTAC = alpha 1 / (1/ A t-1) + alpha 2 [(delta SAL t - delta REC t)/A t-1]+ alpha 3 (PPE t/At-1)

	TAHUN	SAHAM	DEFINISI	TA t-1	delta SAL t		delta REC t		PPE t
				1998	1998	1999	1998	1999	1999
1	2000	ACAP	Andhi Chandra Automative Products tbk	31,897,460,360	43,133,686,719	64,434,004,870	4,959,758,755	8,995,816,841	17,145,452,557
2	2000	ALFA	Alfa Retailindo tbk	325,571,812,000	1,205,749,862,838	1,419,943,407,745	10,558,489,241	3,885,904,381	222,935,539,179
3	2000	APLI	Asia Plast Industries tbk	102,087,818,706	19,925,316,345	77,292,466,071	5,608,234,396	9,525,627,110	148,037,392,093
4	2000	FMII	Furture Mate Indonesia tbk	91,476,949,381	412,121,261,496	260,997,135,816	32,618,826,281	75,605,981,651	37,515,879,757
5	2000	SIMM	Surya Intirindo Makmur tbk	39,925,533,447	95,908,448,332	136,427,964,664	7,428,810,971	20,192,993,773	40,290,848,512
6	2000	TBLA	Tunas Baru Lampung	623,804,538,000	663,068,196,000	696,309,981,000	34,143,507,000	28,211,601,000	513,241,418,000
				1999	1999	2000	1999	2000	2000
7	2001	AIMS	Akbar Indo Makmur	4,090,091,138	25,593,366,675	28,809,404,728	1,280,421,087	4,059,072,389	5,180,766,370
8	2001	ARNA	Arwana Citra Mulia tbk	132,006,039,926	76,669,180,211	92,170,052,301	12,960,796,860	17,378,376,253	105,548,215,615
9	2001	INAF	Indofarma tbk	486,390,229,232	392,024,722,388	493,371,406,137	104,307,146,842	123,372,505,615	89,186,566,340
10	2001	META	Metamedia Technologies tbk	27,907,363,883	221,587,630	7,366,095,336	22,010,000	210,979,335	1,132,888,273
11	2001	PLAS	Plastpack Prima Industri	688,910,800	1,456,005,000	18,343,030,224	100,006,250	1,306,720,030	12,718,649,436
12	2001	IDSR	Indosiar Visual Mandiri	556,466,233,101	313,360,578,053	599,423,377,090	132,148,682,811	237,676,187,583	256,211,605,711
13	2001	TMPO	Tempo Inti Media tbk	27,960,680,000	51,162,788,000	50,307,417,000	11,404,067,000	12,976,307,000	46,752,671,000
14	2001	CLPI	Colorpak Indonesia tbk	14,148,325,622	37,868,073,644	41,827,273,155	6,235,069,530	7,311,806,287	1,260,444,219
15	2001	CENT	Centrin Online tbk	22,949,225,164	8,316,987,633	21,078,152,182	776,218,946	3,482,789,017	17,183,222,530
16	2001	IATG	Infoasia Teknologi Global tbk	12,101,961,747	15,972,048,542	63,826,599,809	4,897,170,725	10,429,415,920	56,423,665,374
17	2001	LMAS	Limas Stokhomindo tbk	51,253,616,854	181,624,000	2,701,355,149	21,285,000	221,713,885	4,797,527,889
				2000	2000	2001	2000	2001	2001
18	2002	CITA	Cipta Penelutama tbk	20,608,903,107	27,339,311,910	29,538,454,177	2,594,296,292	2,543,053,729	21,639,306,061
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	43,150,708,896	21,761,472,882	82,441,452,220	4,768,241,869	6,018,312,961	34,195,881,842
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	224,728,760,710	193,738,802,297	210,837,391,571	29,390,450,874	29,279,265,747	140,354,848,572
21	2002	GEMA	Gema Graha Sarana tbk	31,990,890,951	51,090,703,604	70,239,132,902	12,506,957,581	5,574,919,580	6,471,930,543
22	2002	ABBA	Abdi Bangsa tbk	44,727,392,397	32,968,507,666	35,418,208,555	9,850,580,473	10,612,922,504	23,920,476,802
23	2002	WAPO	Wahana Phonik Mandiri tbk	61,148,467,775	91,393,977,609	99,485,629,587	4,572,636,112	8,732,624,334	47,762,162,550

Perpustakaan Unika

X1 = -6.99E+08
X2 = 0.508
X3 = -0.771

	TAHUN	SAHAM	DEFINISI	1/ TA t-1	(delta SAL t - delta REC t)/ TA t-1	PPE t/TA t-1
1	2000	ACAP	Andhi Chandra Automative Products tbk	0.00	0.54	0.54
2	2000	ALFA	Alfa Retailindo tbk	0.00	0.68	0.68
3	2000	APLI	Asia Plast Industries tbk	0.00	0.52	1.45
4	2000	FMII	Furture Mate Indonesia tbk	0.00	(2.12)	0.41
5	2000	SIMM	Surya Intirindo Makmur tbk	0.00	0.70	1.01
6	2000	TBLA	Tunas Baru Lampung	0.00	0.06	0.82
7	2001	AIMS	Akbar Indo Makmur	0.00	0.11	1.27
8	2001	ARNA	Arwana Citra Mulia tbk	0.00	0.08	0.80
9	2001	INAF	Indofarma tbk	0.00	0.17	0.18
10	2001	META	Metamedia Technologies tbk	0.00	0.25	0.04
11	2001	PLAS	Plastpack Prima Industri	0.00	22.76	18.46
12	2001	IDSR	Indosiar Visual Mandiri	0.00	0.32	0.46
13	2001	TMPO	Tempo Inti Media tbk	0.00	(0.09)	1.67
14	2001	CLPI	Colorpak Indonesia tbk	0.00	0.20	0.09
15	2001	CENT	Centrin Online tbk	0.00	0.44	0.75
16	2001	IATG	Infoasia Teknologi Global tbk	0.00	3.50	4.66
17	2001	LMAS	Limas Stokhomindo tbk	0.00	0.05	0.09
18	2002	CITA	Cipta Penelutama tbk	0.00	0.11	1.05
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	0.00	1.38	0.79
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	0.00	0.08	0.62
21	2002	GEMA	Gema Graha Sarana tbk	0.00	0.82	0.20
22	2002	ABBA	Abdi Bangsa tbk	0.00	0.04	0.53
23	2002	WAPO	Wahana Phonik Mandiri tbk	0.00	0.06	0.78

Perpustakaan Unika

X1 = -6.99E+08
X2 = 0.508
X3 = -0.771

	TAHUN	SAHAM	DEFINISI	a1	1/ TA t-1	a2	(delta SAL t - delta REC t)/ TA t-1	a3	PPE t/TA t-1
1	2000	ACAP	Andhi Chandra Automative Products tbk	6.99E+08	0.00	0.508	0.54	-0.771	0.54
2	2000	ALFA	Alfa Retailindo tbk	6.99E+08	0.00	0.508	0.68	-0.771	0.68
3	2000	APLI	Asia Plast Industries tbk	6.99E+08	0.00	0.508	0.52	-0.771	1.45
4	2000	FMII	Furture Mate Indonesia tbk	6.99E+08	0.00	0.508	(2.12)	-0.771	0.41
5	2000	SIMM	Surya Intirindo Makmur tbk	6.99E+08	0.00	0.508	0.70	-0.771	1.01
6	2000	TBLA	Tunas Baru Lampung	6.99E+08	0.00	0.508	0.06	-0.771	0.82
7	2001	AIMS	Akbar Indo Makmur	6.99E+08	0.00	0.508	0.11	-0.771	1.27
8	2001	ARNA	Arwana Citra Mulia tbk	6.99E+08	0.00	0.508	0.08	-0.771	0.80
9	2001	INAF	Indofarma tbk	6.99E+08	0.00	0.508	0.17	-0.771	0.18
10	2001	META	Metamedia Technologies tbk	6.99E+08	0.00	0.508	0.25	-0.771	0.04
11	2001	PLAS	Plastpack Prima Industri	6.99E+08	0.00	0.508	22.76	-0.771	18.46
12	2001	IDSR	Indosiar Visual Mandiri	6.99E+08	0.00	0.508	0.32	-0.771	0.46
13	2001	TMPO	Tempo Inti Media tbk	6.99E+08	0.00	0.508	(0.09)	-0.771	1.67
14	2001	CLPI	Colorpak Indonesia tbk	6.99E+08	0.00	0.508	0.20	-0.771	0.09
15	2001	CENT	Centrin Online tbk	6.99E+08	0.00	0.508	0.44	-0.771	0.75
16	2001	IATG	Infoasia Teknologi Global tbk	6.99E+08	0.00	0.508	3.50	-0.771	4.66
17	2001	LMAS	Limas Stokhomindo tbk	6.99E+08	0.00	0.508	0.05	-0.771	0.09
18	2002	CITA	Cipta Penelutama tbk	6.99E+08	0.00	0.508	0.11	-0.771	1.05
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	6.99E+08	0.00	0.508	1.38	-0.771	0.79
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	6.99E+08	0.00	0.508	0.08	-0.771	0.62
21	2002	GEMA	Gema Graha Sarana tbk	6.99E+08	0.00	0.508	0.82	-0.771	0.20
22	2002	ABBA	Abdi Bangsa tbk	6.99E+08	0.00	0.508	0.04	-0.771	0.53
23	2002	WAPO	Wahana Phonik Mandiri tbk	6.99E+08	0.00	0.508	0.06	-0.771	0.78

Perpustakaan Unika

	TAHUN	SAHAM	DEFINISI	a1(1/ TA t-1)	a2((delta SAL t - delta REC t)/ TA t-1)	a3(PPE t/TA t-1)	NDTAC
1	2000	ACAP	Andhi Chandra Automative Products tbk	(0.02)	0.27	-0.41	(0.16)
2	2000	ALFA	Alfa Retailindo tbk	(0.00)	0.34	-0.53	(0.19)
3	2000	APLI	Asia Plast Industries tbk	(0.01)	0.27	-1.12	(0.86)
4	2000	FMII	Furture Mate Indonesia tbk	(0.01)	(1.08)	-0.32	(1.40)
5	2000	SIMM	Surya Intirindo Makmur tbk	(0.02)	0.35	-0.78	(0.44)
6	2000	TBLA	Tunas Baru Lampung	(0.00)	0.03	-0.63	(0.60)
7	2001	AIMS	Akbar Indo Makmur	(0.17)	0.05	-0.98	(1.09)
8	2001	ARNA	Arwana Citra Mulia tbk	(0.01)	0.04	-0.62	(0.58)
9	2001	INAF	Indofarma tbk	(0.00)	0.09	-0.14	(0.06)
10	2001	META	Metamedia Technologies tbk	(0.03)	0.13	-0.03	0.07
11	2001	PLAS	Plastpack Prima Industri	(1.01)	11.56	-14.23	(3.69)
12	2001	IDSR	Indosiar Visual Mandiri	(0.00)	0.16	-0.35	(0.19)
13	2001	TMPO	Tempo Inti Media tbk	(0.02)	(0.04)	-1.29	(1.36)
14	2001	CLPI	Colorpak Indonesia tbk	(0.05)	0.10	-0.07	(0.01)
15	2001	CENT	Centrin Online tbk	(0.03)	0.22	-0.58	(0.39)
16	2001	IATG	Infoasia Teknologi Global tbk	(0.06)	1.78	-3.59	(1.88)
17	2001	LMAS	Limas Stokhomindo tbk	(0.01)	0.02	-0.07	(0.06)
18	2002	CITA	Cipta Penelutama tbk	(0.03)	0.06	-0.81	(0.79)
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	(0.02)	0.70	-0.61	0.07
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	(0.00)	0.04	-0.48	(0.45)
21	2002	GEMA	Gema Graha Sarana tbk	(0.02)	0.41	-0.16	0.24
22	2002	ABBA	Abdi Bangsa tbk	(0.02)	0.02	-0.41	(0.41)
23	2002	WAPO	Wahana Phonik Mandiri tbk	(0.01)	0.03	-0.60	(0.58)

Perpustakaan Unika

Perpustakaan Unika

MENGHITUNG DISCRETIONARY ACCRUALS

DTAC t = TAC t/TA t-1 - NDTAC

	TAHUN	SAHAM	DEFINISI	TAC/TA t-1	NDTAC	DTAC t
1	2000	ACAP	Andhi Chandra Automative Products tbk	0.33	(0.16)	0.49
2	2000	ALFA	Alfa Retailindo tbk	0.13	(0.19)	0.32
3	2000	APLI	Asia Plast Industries tbk	0.69	(0.86)	1.55
4	2000	FMII	Furture Mate Indonesia tbk	2.26	(1.40)	3.66
5	2000	SIMM	Surya Intirindo Makmur tbk	1.77	(0.44)	2.21
6	2000	TBLA	Tunas Baru Lampung	0.62	(0.60)	1.22
7	2001	AIMS	Akbar Indo Makmur	1.03	(1.09)	2.12
8	2001	ARNA	Arwana Citra Mulia tbk	0.48	(0.58)	1.06
9	2001	INAF	Indofarma tbk	0.21	(0.06)	0.26
10	2001	META	Metamedia Technologies tbk	(0.86)	0.07	(0.93)
11	2001	PLAS	Plastpack Prima Industri	(0.61)	(3.69)	3.08
12	2001	IDSR	Indosiar Visual Mandiri	0.05	(0.19)	0.25
13	2001	TMPO	Tempo Inti Media tbk	1.56	(1.36)	2.92
14	2001	CLPI	Colorpak Indonesia tbk	0.07	(0.01)	0.08
15	2001	CENT	Centrin Online tbk	0.11	(0.39)	0.50
16	2001	IATG	Infoasia Teknologi Global tbk	1.59	(1.88)	3.47
17	2001	LMAS	Limas Stokhomindo tbk	(0.02)	(0.06)	0.05
18	2002	CITA	Cipta Penelutama tbk	0.76	(0.79)	1.55
19	2002	FISH	Fishindo Kusuma Sejahtera tbk	(0.14)	0.07	(0.21)
20	2002	FPNI	Fatrapolindo Nusa Industri tbk	0.34	(0.45)	0.79
21	2002	GEMA	Gema Graha Sarana tbk	(0.24)	0.24	(0.47)
22	2002	ABBA	Abdi Bangsa tbk	0.50	(0.41)	0.91
23	2002	WAPO	Wahana Phonik Mandiri tbk	0.77	(0.58)	1.36

Perpustakaan Unika

LAMPIRAN 3

Perpustakaan Unika

Regression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	X3, X1, X2[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Y

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,528[a]	,279	,226	1,440742322120767

a. Predictors: (Constant), X3, X1, X2

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	32,875	3	10,958	5,279	,004[a]
	Residual	85,105	41	2,076		
	Total	117,980	44			

a. Predictors: (Constant), X3, X1, X2

b. Dependent Variable: Y

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,191	,246		,778	,441
	X1	-699468690	207671074	-1,140	-3,368	,002
	X2	,508	,157	1,512	3,240	,002
	X3	-,771	,203	-1,304	-3,789	,000

a. Dependent Variable: Y

Perpustakaan Unika

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Discretionary Accrual	1,1406473	1,27070054	23
Reputasi Auditor	,74	,449	23
Jumlah dewan komisaris	,70	,470	23
Leverage	,4065	,24983	23
Persentase saham	,3575049	,29563201	23
Pemilihan MetAkt	,48	,511	23

Correlations

		Discretionary Accrual	Reputasi Auditor	Jumlah Dewan Komisaris
Pearson Correlation	Discretionary Accrual	1,000	,271	-,031
	Reputasi Auditor	,271	1,000	-,178
	Jumlah dewan komisaris	-,031	-,178	1,000
	Leverage	-,307	,320	-,129
	Persentase saham	-,023	,123	,153
	Pemilihan MetAkt	,038	,172	-,123
Sig. (1-tailed)	Discretionary Accrual	.	,106	,443
	Reputasi Auditor	,106	.	,209
	Jumlah dewan komisaris	,443	,209	.
	Leverage	,077	,068	,278
	Persentase saham	,459	,288	,242
	Pemilihan MetAkt	,432	,216	,287
N	Discretionary Accrual	23	23	23
	Reputasi Auditor	23	23	23
	Jumlah dewan komisaris	23	23	23
	Leverage	23	23	23
	Persentase saham	23	23	23
	Pemilihan MetAkt	23	23	23

Perpustakaan Unika

Correlations

		Leverage	Persentase saham	Pemilihan MetAkt
Pearson Correlation	Discretionary Accrual	-,307	-,023	,038
	Reputasi Auditor	,320	,123	,172
	Jumlah dewan komisaris	-,129	,153	-,123
	Leverage	1,000	,461	,348
	Persentase saham	,461	1,000	,308
	Pemilihan MetAkt	,348	,308	1,000
Sig. (1-tailed)	Discretionary Accrual	,077	,459	,432
	Reputasi Auditor	,068	,288	,216
	Jumlah dewan komisaris	,278	,242	,287
	Leverage	.	,013	,052
	Persentase saham	,013	.	,077
	Pemilihan MetAkt	,052	,077	.
N	Discretionary Accrual	23	23	23
	Reputasi Auditor	23	23	23
	Jumlah dewan komisaris	23	23	23
	Leverage	23	23	23
	Persentase saham	23	23	23
	Pemilihan MetAkt	23	23	23

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemilihan MetAkt, Jumlah dewan komisaris, Reputasi Auditor, Persentase saham, Leverage[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: Discretionary Accrual

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,528[a]	,279	,067	1,22716793	2,136

a. Predictors: (Constant), Pemilihan MetAkt, Jumlah Dewan Komisaris, Reputasi Auditor, Persentase saham, Leverage

b. Dependent Variable: Discretionary Accrual

Perpustakaan Unika

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,922	5	1,984	1,318	,303[a]
	Residual	25,601	17	1,506		
	Total	35,523	22			

a. Predictors: (Constant), Pemilihan MetAkt, Jumlah Dewan komisaris, Reputasi Auditor, Persentase saham, Leverage

b. Dependent Variable: Discretionary Accrual

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,149	,777		1,479	,157
	Reputasi Auditor	1,136	,623	,402	1,825	,086
	Jumlah dewan komisaris	-,112	,588	-,041	-,190	,852
	Leverage	-2,795	1,281	-,549	-2,182	,043
	Persentase saham	,662	1,050	,154	,631	,537
	Pemilihan MetAkt	,268	,561	,108	,478	,639

Perpustakaan Unika

Coefficients[a]

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Reputasi Auditor	,876	1,142
	Jumlah dewan komisaris	,893	1,120
	Leverage	,669	1,495
	Persentase saham	,711	1,407
	Pemilihan MetAkt	,833	1,200

a. Dependent Variable: Discretionary Accrual

Coefficient Correlations[a]

Model			Pemilihan MetAkt	Jumlah Dewan Komisaris	Reputasi Auditor
1	Correlations	Pemilihan MetAkt	1,000	,124	-,057
		Jumlah dewan komisaris	,124	1,000	,134
		Reputasi Auditor	-,057	,134	1,000
		Persentase saham	-,204	-,259	,006
		Leverage	-,191	,151	-,249
	Covariances	Pemilihan MetAkt	,315	,041	-,020
		Jumlah dewan komisaris	,041	,346	,049
		Reputasi Auditor	-,020	,049	,388
		Persentase saham	-,120	-,160	,004
		Leverage	-,137	,114	-,199

Perpustakaan Unika

Coefficient Correlations[a]

Model			Persentase saham	Leverage
1	Correlations	Pemilihan MetAkt	-,204	-,191
		Jumlah dewan komisaris	-,259	,151
		Reputasi Auditor	,006	-,249
		Persentase saham	1,000	-,414
		Leverage	-,414	1,000
	Covariances	Pemilihan MetAkt	-,120	-,137
		Jumlah dewan komisaris	-,160	,114
		Reputasi Auditor	,004	-,199
		Persentase saham	1,102	-,556
		Leverage	-,556	1,640

a. Dependent Variable: Discretionary Accrual

Collinearity Diagnostics[a]

Model	Dimension	Eigenvalue	Condition Index
1	1	4,681	1,000
	2	,498	3,065
	3	,322	3,814
	4	,280	4,092
	5	,142	5,747
	6	,078	7,743

Perpustakaan Unika

Collinearity Diagnostics[a]

Model	Dimension	Variance Proportions					
		(Constant)	Reputasi Auditor	Jumlah Dewan Komisaris	Leverage	Persentase saham	Pemilihan MetAkt
1	1	,00	,01	,01	,01	,01	,01
	2	,01	,00	,23	,01	,00	,45
	3	,01	,35	,13	,02	,17	,14
	4	,01	,00	,13	,07	,48	,38
	5	,02	,41	,00	,70	,31	,01
	6	,95	,23	,50	,19	,03	,01

a. Dependent Variable: Discretionary Accrual

Residuals Statistics[a]

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,0284838	2,1381838	1,1406473	,67156390	23
Std. Predicted Value	-1,656	1,485	,000	1,000	23
Standard Error of Predicted Value	,44982234	,99689579	,61301217	,13358970	23
Adjusted Predicted Value	-,7202184	3,0506685	1,1597367	,87482635	23
Residual	-2.3054063	1,8055277	,0000000	1,07874083	23
Std. Residual	-1,879	1,471	,000	,879	23
Stud. Residual	-2,040	1,724	-,003	1,015	23
Deleted Residual	-2.7175555	2,4786787	-,0190894	1,47643246	23
Stud. Deleted Residual	-2,277	1,841	,001	1,060	23
Mahal. Distance	1,999	13,562	4,783	2,772	23
Cook's Distance	,000	,477	,066	,109	23
Centered Leverage Value	,091	,616	,217	,126	23

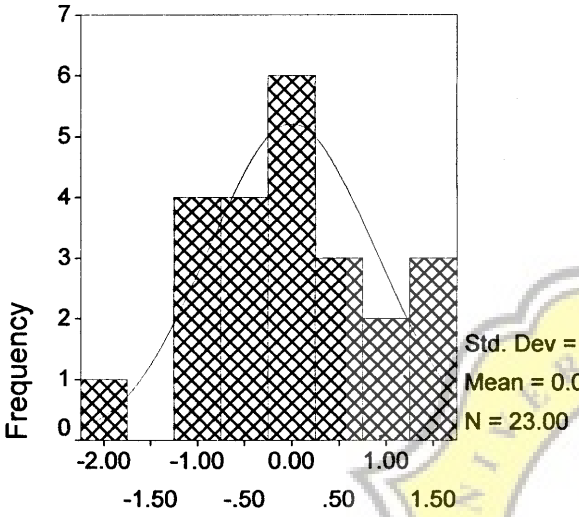
a. Dependent Variable: Discretionary Accrual

Perpustakaan Unika

harts

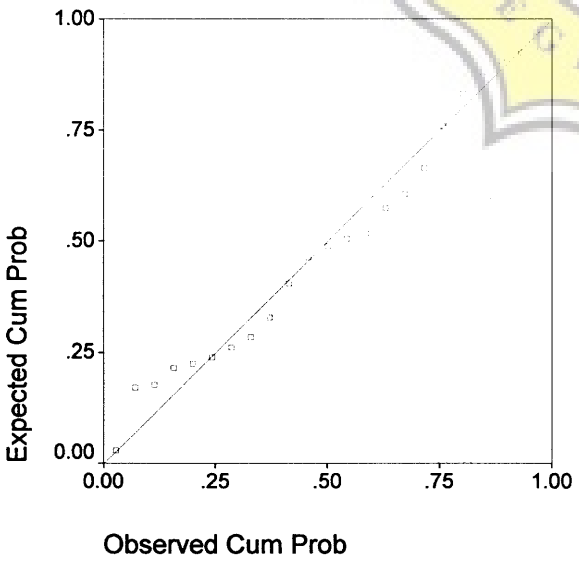
Histogram

Dependent Variable: Discretionary Accr



Normal P-P Plot of Regression Standardized Residua

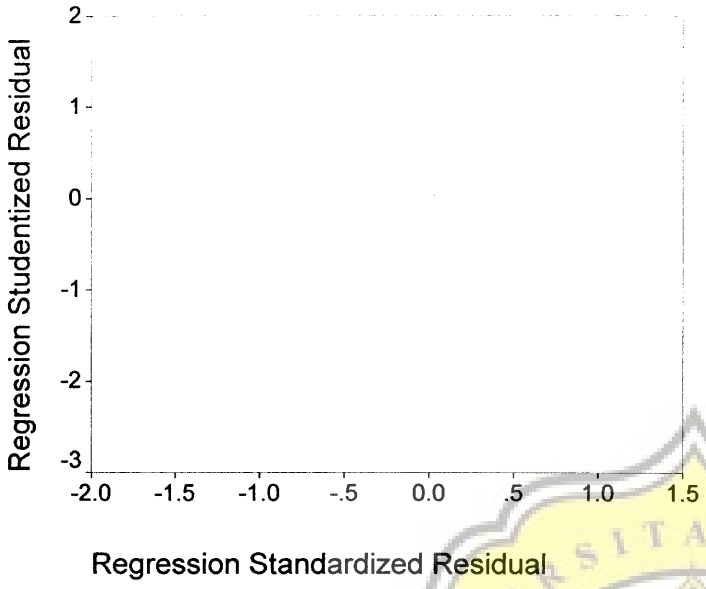
Dependent Variable: Discretionary Accrual



Perpustakaan Unika

Scatterplot

Dependent Variable: Discretionar



Perpustakaan Unika

egression

Variables Entered/Removed[b]

Model	Variables Entered	Variables Removed	Method
1	Pemilihan MetAkt, Jumlah Dewan komisaris, Reputasi Auditor, Persentase saham, Leverage[a]	.	Enter

a. All requested variables entered.

b. Dependent Variable: ABSUT

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,523[a]	,273	,060	,61463

a. Predictors: (Constant), Pemilihan MetAkt, Jumlah Dewan Komisaris, Reputasi Auditor, Persentase saham, Leverage

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2,415	5	,483	1,278	,318[a]
	Residual	6,422	17	,378		
	Total	8,837	22			

a. Predictors: (Constant), Pemilihan MetAkt, Jumlah Dewan Komisaris, Reputasi Auditor, Persentase saham, Leverage

b. Dependent Variable: ABSUT

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,798	,389		2,052	,056
	Reputasi Auditor	,444	,312	,314	1,424	,173
	Jumlah dewan komisaris	,303	,295	,225	1,028	,318
	Leverage	-,487	,641	-,192	-,760	,458
	Persentase saham	-,444	,526	-,207	-,844	,410
	Pemilihan MetAkt	-,265	,281	-,214	-,944	,358

a. Dependent Variable: ABSUT