

LAMPIRAN



Daftar Nama Perusahaan Sampel Tahun 2005

No	Kode Perusahaan Sampel	Nama perusahaan
1	SMCB_5	PT Holcim Indonesia Tbk
2	SMGR_5	PT Semen Gresik (Persero) Tbk
3	ARNA_5	PT Arwana Citramulia Tbk
4	DYNA_5	PT Dynaplast Tbk
5	IGAR_5	PT Kageo Igar Jaya Tbk
6	AUTO_5	PT Astra Otoparts Tbk
7	BRAM_5	PT Branta Mulia Tbk
8	PBRX_5	PT Pan Brothers Tex Tbk
9	KAEF_5	PT Kimia Farma (Persero) Tbk
10	PYFA_5	PT Pyridam Farma Tbk
11	MRAT_5	PT Mustika Ratu Tbk
12	DUTI_5	PT Duta Pertiwi Tbk
13	DILD_5	PT Dharmala Intiland Tbk
14	RDTX_5	PT Roda Vivatex Tbk
15	ISAT_5	PT Indosat Tbk
16	HITS_5	PT Humpuss Intermoda Transportasi Tbk
17	EPMT_5	PT Enseval Putra Megatrading Tbk
18	SDPC_5	PT Millennium Pharmacon International Tbk
19	CENT_5	PT Centrin Online Tbk

Daftar Nama Perusahaan Sampel Tahun 2006

No	Kode Perusahaan Sampel	Nama perusahaan
1	SMCB_6	PT Holcim Indonesia Tbk
2	ARNA_6	PT Arwana Citramulia Tbk
3	LMSH_6	PT Lionmesh Prima Tbk
4	IGAR_6	PT Kageo Igar Jaya Tbk
5	PBRX_6	PT Pan Brothers Tex Tbk
6	SCCO_6	PT SUCACO Tbk
7	KAEF_6	PT Kimia Farma (Persero) Tbk
8	TCID_6	PT Mandom Indonesia Tbk
9	DUTI_6	PT Duta Pertiwi Tbk
10	JRPT_6	PT Jaya Real Property Tbk
11	SMRA_6	PT Summarecon Agung Tbk
12	ISAT_6	PT Indosat Tbk
13	HITS_6	PT Humpuss Intermoda Transportasi Tbk
14	EPMT_6	PT Enseval Putra Megatrading Tbk
15	SONA_6	PT Sona Topas Tourism Industry Tbk
16	ANTA_6	PT Anta Express Tour & Travel Service Tbk
17	CENT_6	PT Centrin Online Tbk
18	LMAS_6	PT Limas Centric Indonesia Tbk

Daftar Nama Perusahaan Sampel Tahun 2007

No	Kode Perusahaan Sampel	Nama perusahaan
1	AALI_7	PT Astra Agro Lestari Tbk
2	TINS_7	PT Timah Tbk
3	SMCB_7	PT Holcim Indonesia Tbk
4	INTP_7	PT Indocement Tunggul Prakasa Tbk
5	SMGR_7	PT Semen Gresik (Persero) Tbk
6	ARNA_7	PT Arwana Citramulia Tbk
7	AMFG_7	PT Asahimas Flat Glass Tbk
8	MLIA_7	PT Mulia Industrindo Tbk
9	JKSW_7	PT Jakarta Kyoei Steel Works Tbk.
10	LION_7	PT Lion Metal Works Tbk
11	DYNA_7	PT Dynaplast Tbk
12	TRST_7	PT Trias Sentosa Tbk
13	GJTL_7	PT Gajah Tunggul Tbk
14	BRAM_7	PT Branta Mulia Tbk
15	SMSM_7	PT Selamat Sempurna Tbk
16	ULTJ_7	PT Ultra Jaya Milk Tbk
17	GGRM_7	PT Gudang Garam Tbk
18	INAF_7	PT Indofarma Tbk
19	LMPI_7	PT Langgeng Makmur Plastik Industry Tbk
20	CTRS_7	PT Ciputra Surya Tbk
21	DUTI_7	PT Duta Pertiwi Tbk
22	OMRE_7	PT Indonesia Prima Property Tbk
23	RDTX_7	PT Roda Vivatex Tbk
24	BKSL_7	PT Sentul City Tbk
25	EPMT_7	PT Enseval Putra Megatrading Tbk
26	HEXA_7	PT Hexindo Adiperkasa Tbk
27	LTLS_7	PT Lautan Luas Tbk
28	TIRA_7	PT Tira Austenite Tbk
29	MPPA_7	PT Matahari Putra Prima Tbk
30	SONA_7	PT Sona Topas Tourism Industry Tbk
31	PLIN_7	PT Plaza Indonesia Realty Tbk
32	LMAS_7	PT Limas Centric Indonesia Tbk

Daftar Nama Perusahaan Sampel Tahun 2009

No	Kode Perusahaan Sampel	Nama perusahaan
1	LSIP_9	PT Perusahaan Perkebunan London Sumatra Indonesia Tbk.
2	SMAR_9	PT Sinar Mas Agro Resources and Tech Tbk
3	ATPK_9	PT ATPK Resources Tbk
4	ENRG_9	PT Energi Mega Persada Tbk
5	RUIS_9	PT Radiant Utama Interinsco Tbk
6	ARTI_9	PT Ratu Prabu Energi Tbk
7	ANTM_9	PT Aneka Tambang (Persero) Tbk
8	SMCB_9	PT Holcim Indonesia Tbk
9	INTP_9	PT Indocement Tunggul Prakasa Tbk
10	SMGR_9	PT Semen Gresik (Persero) Tbk
11	ARNA_9	PT Arwana Citramulia Tbk
12	AMFG_9	PT Asahimas Flat Glass Tbk
13	MLIA_9	PT Mulia Industrindo Tbk
14	BTON_9	PT Betonjaya Manunggal Tbk
15	LION_9	PT Lion Metal Works Tbk
16	BUDI_9	PT Budi Acid Jaya Tbk
17	ETWA_9	PT Eterindo Wahanatama Tbk
18	AKKU_9	PT Aneka Kemasindo Utama Tbk
19	AKPI_9	PT Argha Karya Prima Industries Tbk
20	APLI_9	PT Asiaplast Industries Tbk
21	DYNA_9	PT Dynaplast Tbk
22	TRST_9	PT Trias Sentosa Tbk
23	JPFA_9	PT JAPFA Comfeed Indonesia Tbk
24	SIPD_9	PT Sierad Produce Tbk
25	SAIP_9	PT Surabaya Agung Industry Pulp Tbk
26	GJTL_9	PT Gajah Tunggul Tbk
27	BRAM_9	PT Indo Kordsa Tbk
28	SMSM_9	PT Selamat Sempurna Tbk
29	ARGO_9	PT Argo Pantas Tbk
30	JECC_9	PT Jembo Cable Company Tbk
31	KBLI_9	PT KMI Wire and Cable Tbk
32	AISA_9	PT Tiga Pilar Sejahtera Food Tbk

33	INAF_9	PT Indofarma Tbk
34	KLBF_9	PT Kalbe Farma Tbk
35	KAEF_9	PT Kimia Farma (Persero) Tbk
36	PYFA_9	PT Pyridam Farma Tbk
37	UNVR_9	PT Unilever Indonesia Tbk
38	CTRA_9	PT Ciputra Development Tbk
39	DUTI_9	PT Duta Pertiwi Tbk
40	JRPT_9	PT Jaya Real Property Tbk
41	JIHD_9	PT Jakarta Int'l Hotel & Dev. Tbk
42	MDLN_9	PT Modernland Realty Tbk
43	SMRA_9	PT Summarecon Agung Tbk
44	SMDM_9	PT Suryamas Dutamakmur Tbk
45	FREN_9	PT Mobile-8 Telecom Tbk
46	TLKM_9	PT Telekomunikasi Indonesia (Persero) Tbk
47	HITS_9	PT Humpuss Intermoda Transportasi Tbk
48	BMSR_9	PT Bintang Mitra Semestaraya Tbk
49	EPMT_9	PT Enseval Putera Megatrading Tbk
50	LTLS_9	PT Lautan Luas Tbk
51	SDPC_9	PT Millennium Pharmacon International Tbk
52	TGKA_9	PT Tigaraksa Satria Tbk
53	SONA_9	PT Sona Topas Tourism Industry Tbk
54	JSPT_9	PT Jakarta Setiabudi Internasional Tbk
55	PJAA_9	PT Pembangunan Jaya Ancol Tbk
56	PNSE_9	PT Pudjiadi & Sons Estate Tbk
57	CENT_9	PT Centrin Online Tbk

Daftar Nama Perusahaan Sampel Tahun 2010

No	Kode Perusahaan Sampel	Nama perusahaan
1	AALI_10	PT Astra Agro Lestari Tbk
2	ATPK_10	PT ATPK Resources Tbk
3	ENRG_10	PT Energi Mega Persada Tbk
4	ANTM_10	PT Aneka Tambang (Persero) Tbk
5	INTP_10	PT Indocement Tunggul Prakasa Tbk
6	MLIA_10	PT Mulia Industrindo Tbk
7	JKSW_10	PT Jakarta Kyoei Steel Works Tbk.
8	EKAD_10	PT Ekadharma International Tbk
9	APLI_10	PT Asiaplast Industries Tbk
10	JPFA_10	PT JAPFA Comfeed Indonesia Tbk
11	SIPD_10	PT Sierad Produce Tbk
12	SAIP_10	PT Surabaya Agung Industry Pulp Tbk
13	BRAM_10	PT Indo Kordsa Tbk
14	KBLI_10	PT KMI Wire and Cable Tbk
15	AISA_10	PT Tiga Pilar Sejahtera Food Tbk
16	MERK_10	PT Merck Tbk
17	PYFA_10	PT Pyridam Farma Tbk
18	UNVR_10	PT Unilever Indonesia Tbk
19	LMPI_10	PT Langgeng Makmur Industri Tbk
20	CTRA_10	PT Ciputra Development Tbk
21	DUTI_10	PT Duta Pertiwi Tbk
22	OMRE_10	PT Indonesia Prima Property Tbk
23	DILD_10	PT Intiland Development Tbk
24	JRPT_10	PT Jaya Real Property Tbk
25	JIHD_10	PT Jakarta International Hotel & Dev. Tbk
26	MDLN_10	PT Modernland Realty Tbk
27	BKSL_10	PT Sentul City Tbk
28	SMRA_10	PT Summarecon Agung Tbk
29	SSIA_10	PT Surya Semesta Internusa Tbk
30	ISAT_10	PT Indosat Tbk
31	FREN_10	PT Mobile-8 Telecom Tbk
32	EXCL_10	PT Excelcomindo Pratama Tbk

33	HITS_10	PT Humpuss Intermoda Transportasi Tbk
34	TRUB_10	PT Truba Alam Manunggal Engineering Tbk
35	LTLS_10	PT Lautan Luas Tbk
36	SDPC_10	PT Millennium Pharmacon International Tbk
37	UNTR_10	PT United Tractors Tbk
38	WAPO_10	PT Wahana Phonix Mandiri Tbk
39	WICO_10	PT Wicaksana Overseas International Tbk
40	SONA_10	PT Sona Topas Tourism Industry Tbk
41	JSPT_10	PT Jakarta Setiabudi Internasional Tbk
42	PJAA_10	PT Pembangunan Jaya Ancol Tbk
43	PNSE_10	PT Pudjiadi & Sons Estate Tbk
44	TMPO_10	PT Tempo Inti Media Tbk
45	CENT_10	PT Centrin Online Tbk
46	GEMA_10	PT Gema Grahasarana Tbk



Daftar Nama Perusahaan Sampel Tahun 2011

No	Kode Perusahaan Sampel	Nama perusahaan
1	AALI_11	PT Astra Agro Lestari Tbk
2	LSIP_11	PT PP London Sumatra Indonesia Tbk
3	CPRO_11	PT Central Proteinaprima Tbk
4	PTBA_11	PT Tambang Batubara Bukit Asam (Persero) Tbk
5	ANTM_11	PT Aneka Tambang (Persero) Tbk
6	INTP_11	PT Indocement Tunggul Prakasa Tbk
7	ARNA_11	PT Arwana Citramulia Tbk
8	AMFG_11	PT Asahimas Flat Glass Tbk
9	MLIA_11	PT Mulia Industrindo Tbk
10	JKSW_11	PT Jakarta Kyoei Steel Works Tbk
11	EKAD_11	PT Ekadharma International Tbk
12	SRSN_11	PT Indo Acidatama Tbk
13	AKKU_11	PT Aneka Kemasindo Utama Tbk
14	AKPI_11	PT Argha Karya Prima Industries Tbk
15	IGAR_11	PT Champion Pacific Indonesia Tbk
16	JPFA_11	PT JAPFA Comfeed Indonesia Tbk
17	FASW_11	PT Fajar Surya Wisesa Tbk
18	SAIP_11	PT Surabaya Agung Industri Pulp & Kertas Tbk
19	AUTO_11	PT Astra Otoparts Tbk
20	GJTL_11	PT Gajah Tunggal Tbk
21	SMSM_11	PT Selamat Sempurna Tbk
22	KBLI_11	PT KMI Wire and Cable Tbk
23	DLTA_11	PT Delta Djakarta Tbk
24	INDF_11	PT Indofood Sukses Makmur Tbk
25	PSDN_11	PT Prasadha Aneka Niaga Tbk
26	AISA_11	PT Tiga Pilar Sejahtera Food Tbk
27	INAF_11	PT Indofarma Tbk
28	KLBF_11	PT Kalbe Farma Tbk
29	KAEF_11	PT Kimia Farma (Persero) Tbk
30	TCID_11	PT Mandom Indonesia Tbk
31	MRAT_11	PT Mustika Ratu Tbk
32	UNVR_11	PT Unilever Indonesia Tbk

33	KICI_11	PT Kedaung Indah Can Tbk
34	BIPP_11	PT Bhuwanatala Indah Permai Tbk
35	CTRA_11	PT Ciputra Development Tbk
36	DILD_11	PT Intiland Development Tbk
37	LAMI_11	PT Lamicitra Nusantara Tbk
38	PWON_11	PT Pakuwon Jati Tbk
39	RDTX_11	PT Roda Vivatex Tbk
40	BKSL_11	PT Sentul City Tbk
41	ISAT_11	PT Indosat Tbk
42	FREN_11	PT Mobile-8 Telecom Tbk
43	EXCL_11	PT XL Axiata Tbk
44	SAFE_11	PT Steady Safe Tbk
45	TRUB_11	PT Truba Alam Manunggal Engineering Tbk
46	ASIA_11	PT Asia Natural Resources Tbk
47	EPMT_11	PT Enseval Putera Megatrading Tbk
48	LTLS_11	PT Lautan Luas Tbk
49	SDPC_11	PT Millennium Pharmacon International Tbk
50	WICO_11	PT Wicaksana Overseas International Tbk
51	SONA_11	PT Sona Topas Tourism Industry Tbk
52	SHID_11	PT Hotel Sahid Jaya International Tbk
53	PLIN_11	PT Plaza Indonesia Realty Tbk
54	PNSE_11	PT Pudjiadi & Sons Estate Tbk
55	JTPE_11	PT Jasuindo Tiga Perkasa Tbk
56	TMPO_11	PT Tempo Inti Media Tbk
57	GEMA_11	PT Gema Grahasarana Tbk

Hasil Pengujian Statistik

1. Hasil Pengujian Normalitas Sebelum Pengobatan

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	584	100.0%	0	0.0%	584	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.00184955	
	95% Confidence Interval for Mean	Lower Bound	-.0036326	
		Upper Bound	.0036326	
	5% Trimmed Mean	.0059334		
	Median	.0121494		
	Variance	.002		
	Std. Deviation	.04469644		
	Minimum	-.31606		
	Maximum	.05533		
	Range	.37139		
	Interquartile Range	.03529		
	Skewness	-2.823	.101	
	Kurtosis	10.812	.202	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.183	584	.000	.729	584	.000

a. Lilliefors Significance Correction

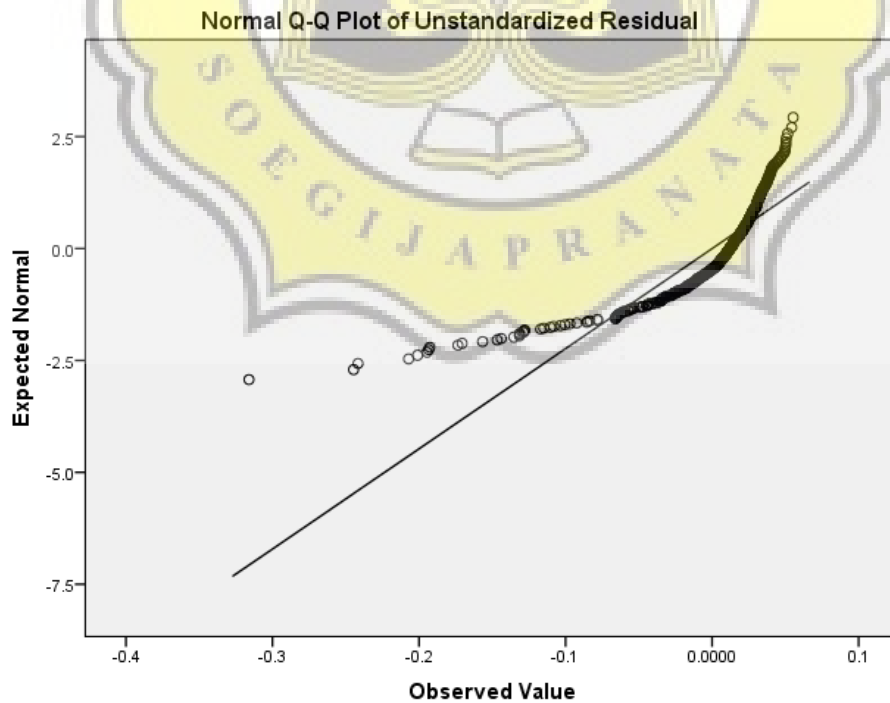
Unstandardized Residual

Unstandardized Residual Stem-and-Leaf Plot

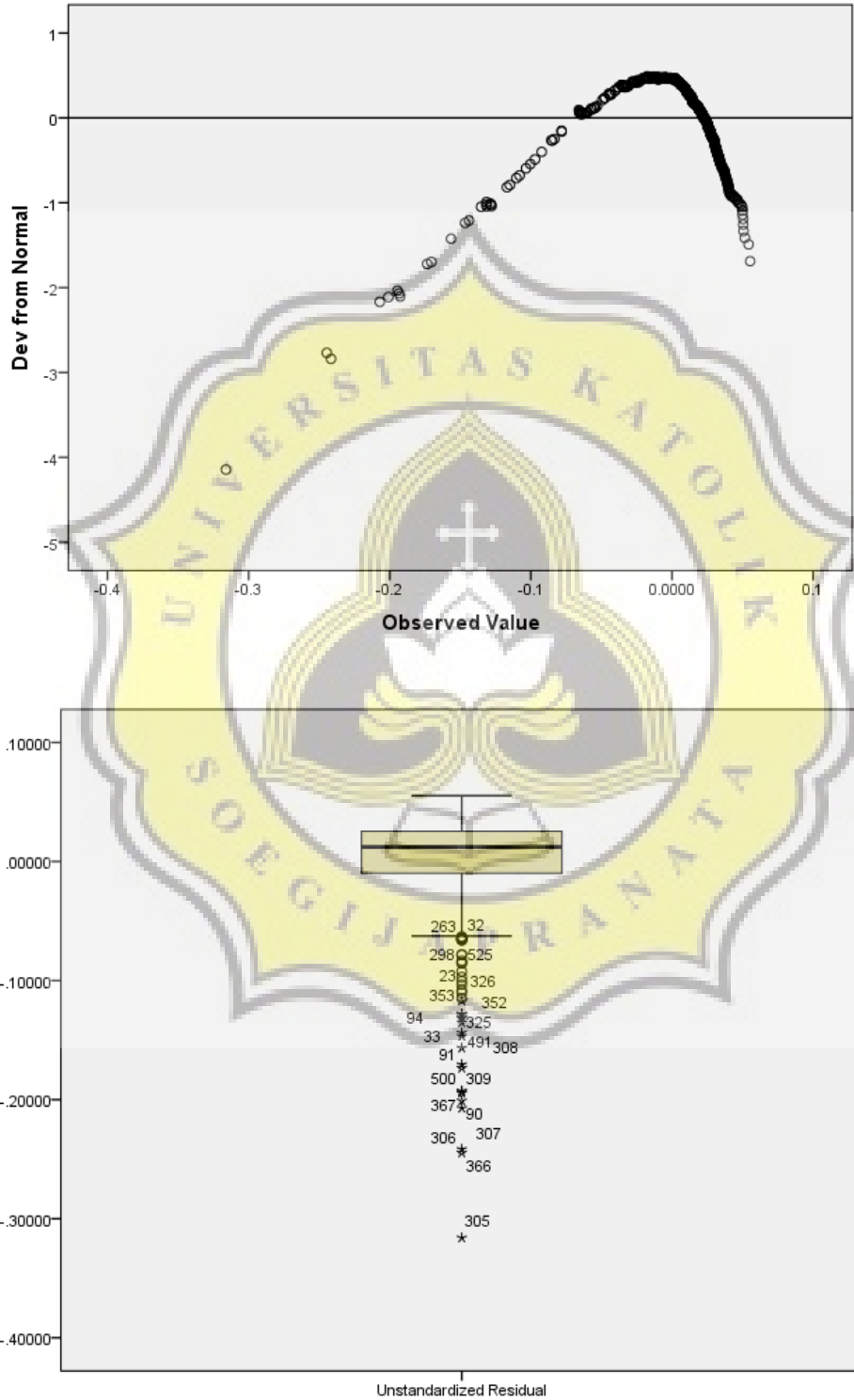
Frequency	Stem	&	Leaf
42.00	Extremes	(=	<-.063)
4.00	-6	.	02
8.00	-5	.	47&&
11.00	-4	.	0347&
19.00	-3	.	123345&&
21.00	-2	.	024446677&
39.00	-1	.	000112234456677789
43.00	-0	.	00112223344566777899
82.00	0	.	0001222233334444555566677778888999999
107.00	1	.	0000001111122222333344444444555566677788888999999
107.00	2	.	000011111112222233333444444555556666777778889999
76.00	3	.	0000000011112222333344455667778899
19.00	4	.	001369&&
6.00	5	.	0&

Stem width: .01000
 Each leaf: 2 case(s)

& denotes fractional leaves.



Detrended Normal Q-Q Plot of Unstandardized Residual



Hasil Pengujian Kembali Normalitas Data

Explore

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	229	39.2%	355	60.8%	584	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.00085267	
	95% Confidence Interval for Mean	Lower Bound	-.0016801	
		Upper Bound	.0016801	
	5% Trimmed Mean	.0002550		
	Median	.0002171		
	Variance	.000		
	Std. Deviation	.01290330		
	Minimum	-.06352		
	Maximum	.02473		
	Range	.08826		
	Interquartile Range	.01947		
	Skewness	-.540	.161	
	Kurtosis	1.305	.320	

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.043	229	.200*	.965	229	.000

*. This is a lower bound of the true significance.

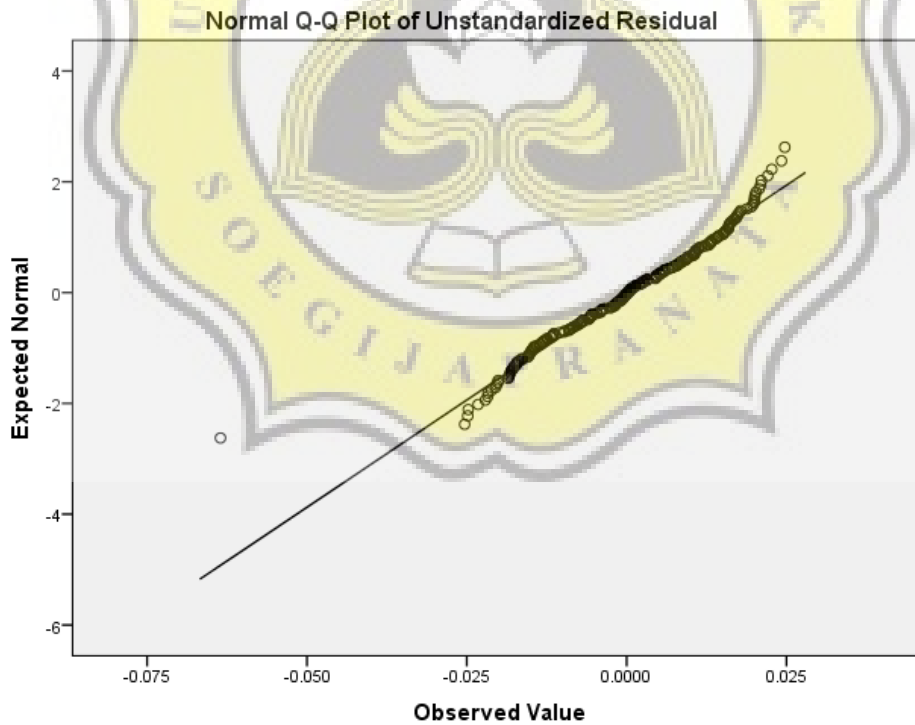
a. Lilliefors Significance Correction

Unstandardized Residual

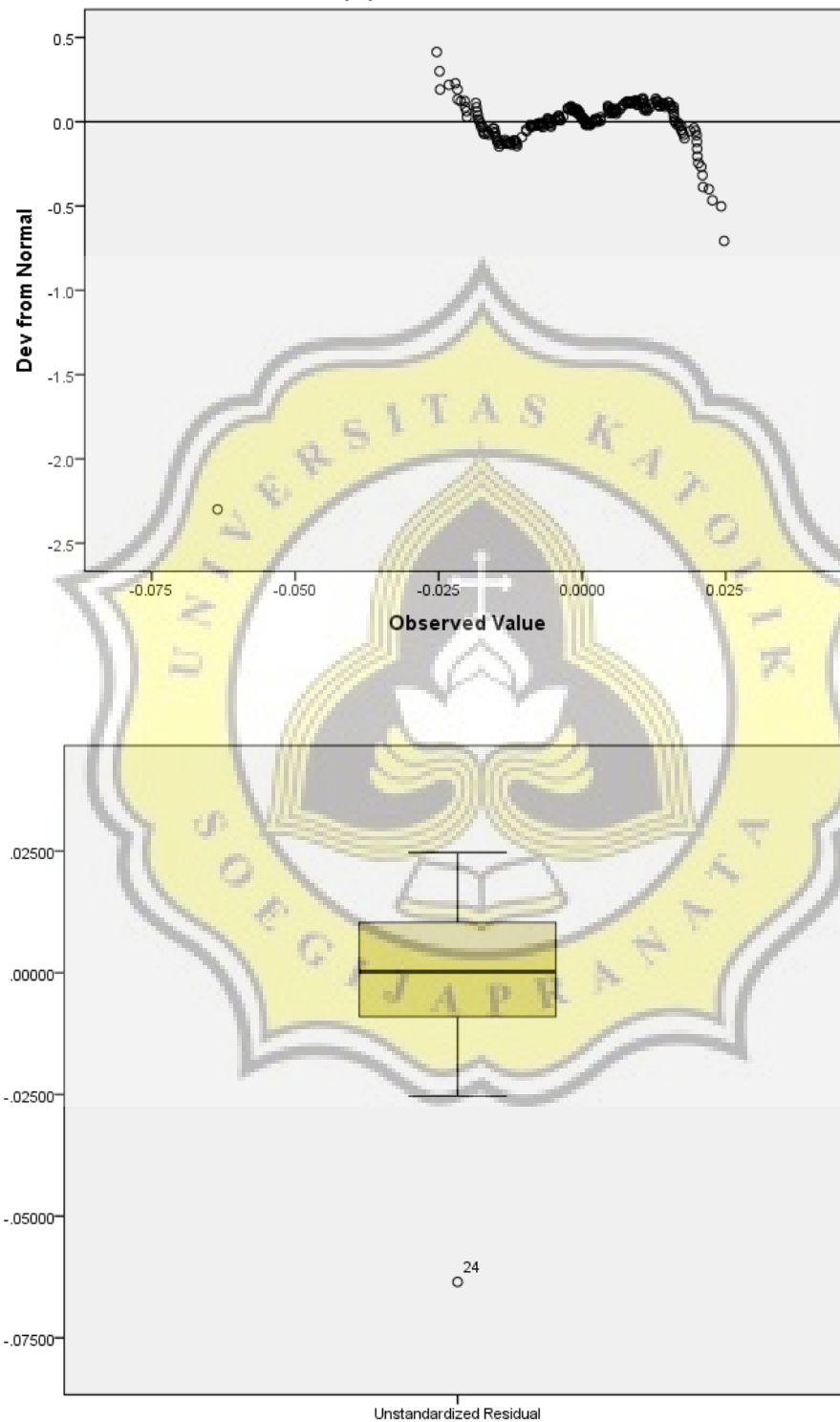
Unstandardized Residual Stem-and-Leaf Plot

Frequency	Stem &	Leaf
1.00	Extremes	(= \leq -.064)
1.00	-2 .	5
11.00	-2 .	00001112344
19.00	-1 .	5555566677777788888
22.00	-1 .	0111111222233334444444
26.00	-0 .	55555555666677777788889999
33.00	-0 .	00000000000011111111222333334444
30.00	0 .	000000000011111222222333444444
28.00	0 .	55555555566677778888888999999
25.00	1 .	0000000011112223333334444
23.00	1 .	55555556666667777789999
10.00	2 .	0000012244

Stem width: .01000
Each leaf: 1 case(s)



Detrended Normal Q-Q Plot of Unstandardized Residual



2. Hasil Pengujian Heteroskedastisitas

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kep_Ins, StatusxLatar_K A, Peraturan_AT, KAP, Ind_DK ^b	.	Enter

a. Dependent Variable: ABS_RES2

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.141 ^a	.020	-.002	.00763

a. Predictors: (Constant), Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK

b. Dependent Variable: ABS_RES2

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	5	.000	.901	.481 ^b
	Residual	.013	223	.000		
	Total	.013	228			

a. Dependent Variable: ABS_RES2

b. Predictors: (Constant), Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	.010	.003		3.368	.001
	Peraturan_AT	.001	.001	.070	1.049	.296
	StatusxLatar_KA	7.598E-005	.001	.004	.060	.952
	KAP	-.002	.001	-.119	-1.772	.078
	Ind_DK	.001	.004	.013	.197	.844
	Kep_Ins	.000	.003	.009	.137	.891

a. Dependent Variable: ABS_RES2

3. Hasil Pengujian Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	-.048	.005	-9.704	.000			
	Peraturan_AT	.003	.002	.109	1.786	.075	.992	1.008
	StatusxLatar_KA	.006	.002	.174	2.838	.005	.989	1.011
	KAP	.008	.002	.273	4.415	.000	.972	1.029
	Ind_DK	-.002	.006	-.015	-.244	.807	.964	1.038
	Kep_Ins	.020	.006	.216	3.521	.001	.983	1.018

a. Dependent Variable: Kualitas_Akrual

4. Hasil Pengujian Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.415 ^a	.173	.154	.013047155	1.853

a. Predictors: (Constant), Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK

b. Dependent Variable: Kualitas_Akrual

Pengujian Hipotesis Menggunakan Data Awal (584 Observasi)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kep_Ins, Ind_DK, Peraturan_AT, StatusxLatar_K A, KAP ^b	.	Enter

a. Dependent Variable: Kualitas_Akrua

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.216 ^a	.047	.039	.044889344

a. Predictors: (Constant), Kep_Ins, Ind_DK, Peraturan_AT, StatusxLatar_KA, KAP

b. Dependent Variable: Kualitas_Akrua

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.057	5	.011	5.677	.000 ^b
	Residual	1.165	578	.002		
	Total	1.222	583			

a. Dependent Variable: Kualitas_Akrua

b. Predictors: (Constant), Kep_Ins, Ind_DK, Peraturan_AT, StatusxLatar_KA, KAP

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.071	.010		-7.379	.000
	Peraturan_AT	.012	.004	.120	2.929	.004
	StatusxLatar_KA	.014	.005	.124	3.037	.002
	KAP	.007	.004	.073	1.736	.083
	Ind_DK	-.006	.014	-.018	-.437	.663
	Kep_Ins	.023	.010	.100	2.406	.016

a. Dependent Variable: Kualitas_Akrual

Pengujian Hipotesis Menggunakan Data Awal (229 Observasi)

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK ^b	.	Enter

a. Dependent Variable: Kualitas_Akrual

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.415 ^a	.173	.154	.013047155	1.853

a. Predictors: (Constant), Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK

b. Dependent Variable: Kualitas_Akrual

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.008	5	.002	9.299	.000 ^b
	Residual	.038	223	.000		
	Total	.046	228			

a. Dependent Variable: Kualitas_Akrual

b. Predictors: (Constant), Kep_Ins, StatusxLatar_KA, Peraturan_AT, KAP, Ind_DK

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
		(Constant)	-.048	.005		
1	Peraturan_AT	.003	.002	.109	1.786	.075
	StatusxLatar_KA	.006	.002	.174	2.838	.005
	KAP	.008	.002	.273	4.415	.000
	Ind_DK	-.002	.006	-.015	-.244	.807
	Kep_Ins	.020	.006	.216	3.521	.001

a. Dependent Variable: Kualitas_Akrual

Hasil Analisis Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LatarBelakang_KA	229	.250000	1.000000	.76810153	.239384953
Ind_DK	229	.200000	1.000000	.42387017	.140299510
Kep_Ins	229	.300000	.960000	.71611354	.153360615
Kualitas_Akrual	229	-.079545	-.000061	-.02530904	.014184883
Valid N (listwise)	229				

KAP

	Frequency	Percent	Valid Percent	Cumulative Percent
.000000	120	52.4	52.4	52.4
Valid 1.000000	109	47.6	47.6	100.0
Total	229	100.0	100.0	

Peraturan AT

	Frequency	Percent	Valid Percent	Cumulative Percent
.000000	69	30.1	30.1	30.1
Valid 1.000000	160	69.9	69.9	100.0
Total	229	100.0	100.0	

Status KA

	Frequency	Percent	Valid Percent	Cumulative Percent
.000000	77	33.6	33.6	33.6
Valid 1.000000	152	66.4	66.4	100.0
Total	229	100.0	100.0	

Data Variabel Independen dan Variabel Dependen Perusahaan Sampel

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
1	AALI_7	0	1	1	1	1	0.375	0.8	-0.007504
2	AALI_10	1	1	1	1	1	0.428571	0.8	-0.016431
3	AALI_11	1	1	1	1	1	0.428571	0.8	-0.017704
4	LSIP_9	1	1	1	1	1	0.333333	0.64	-0.0045
5	LSIP_11	1	1	1	1	1	0.333333	0.59	-0.00518
6	SMAR_9	1	1	1	1	0	0.375	0.95	-0.034662
7	CPRO_11	1	1	0.666667	0.666667	0	0.5	0.49	-0.015691
8	ATPK_9	1	1	0.666667	0.666667	0	0.333333	0.66	-0.031788
9	ATPK_10	1	0	1	0	0	0.333333	0.75	-0.031245
10	PTBA_11	1	1	0.666667	0.666667	1	0.333333	0.87	-0.079545
11	ENRG_9	1	1	1	1	0	0.4	0.48	-0.004889
12	ENRG_10	1	1	1	1	0	0.4	0.41	-0.00681
13	RUIS_9	1	0	0.666667	0	1	0.333333	0.8	-0.044732
14	ARTI_9	1	0	0.333333	0	0	0.5	0.78	-0.013927
15	ANTM_9	1	1	0.8	0.8	1	0.4	0.65	-0.014473
16	ANTM_10	1	1	0.666667	0.666667	1	0.5	0.65	-0.012674
17	ANTM_11	1	1	0.714286	0.714286	1	0.333333	0.65	-0.021819
18	TINS_7	0	1	0.6	0.6	1	0.4	0.65	-0.019787
19	SMCB_5	0	1	1	1	1	0.333333	0.9	-0.005976
20	SMCB_6	0	1	1	1	1	0.333333	0.92	-0.015143

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_Ins	Kualitas_Akrual
21	SMCB_7	0	1	1	1	1	0.333333	0.89	-0.010301
22	SMCB_9	1	0	1	0	1	0.428571	0.91	-0.027098
23	INTP_7	0	0	1	0	1	0.428571	0.78	-0.020745
24	INTP_9	1	0	1	0	1	0.428571	0.64	-0.015884
25	INTP_10	1	0	1	0	1	0.428571	0.64	-0.023681
26	INTP_11	1	0	1	0	1	0.428571	0.64	-0.007996
27	SMGR_5	0	1	0.666667	0.666667	1	0.2	0.77	-0.013144
28	SMGR_7	0	1	1	1	1	0.5	0.76	-0.002571
29	SMGR_9	1	1	1	1	1	0.5	0.76	-0.000061
30	ARNA_5	0	0	1	0	1	1	0.74	-0.026881
31	ARNA_6	0	0	1	0	1	1	0.86	-0.025105
32	ARNA_7	0	0	1	0	1	1	0.75	-0.024219
33	ARNA_9	1	0	1	0	1	1	0.77	-0.030487
34	ARNA_11	1	1	1	1	1	1	0.69	-0.029998
35	AMFG_7	0	1	0.666667	0.666667	1	0.333333	0.85	-0.016611
36	AMFG_9	1	1	0.666667	0.666667	1	0.428571	0.85	-0.017351
37	AMFG_11	1	1	0.25	0.25	1	0.333333	0.85	-0.032469
38	MLIA_7	0	1	0.666667	0.666667	1	0.333333	0.67	-0.041279
39	MLIA_9	1	1	0.666667	0.666667	1	0.333333	0.67	-0.035167
40	MLIA_10	1	1	0.666667	0.666667	1	0.333333	0.67	-0.034054
41	MLIA_11	1	1	0.666667	0.666667	1	0.333333	0.67	-0.020492

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
42	BTON_9	1	0	1	0	0	0.5	0.8	-0.047089
43	JKSW_7	0	0	0.333333	0	0	0.5	0.59	-0.061836
44	JKSW_10	1	0	0.333333	0	0	0.5	0.59	-0.011003
45	JKSW_11	1	0	0.333333	0	0	0.5	0.59	-0.038371
46	LION_7	0	0	1	0	0	0.333333	0.58	-0.036249
47	LION_9	1	0	1	0	0	0.333333	0.58	-0.021916
48	LMSH_6	0	0	1	0	0	0.333333	0.32	-0.03493
49	BUDI_9	1	1	0.666667	0.666667	0	0.4	0.51	-0.012256
50	EKAD_10	1	0	1	0	0	0.333333	0.75	-0.038788
51	EKAD_11	1	0	1	0	0	0.333333	0.75	-0.033981
52	ETWA_9	1	1	0.666667	0.666667	0	0.333333	0.64	-0.033807
53	SRSN_11	1	0	1	0	0	0.333333	0.85	-0.029511
54	AKKU_9	1	1	1	1	0	0.5	0.79	-0.01768
55	AKKU_11	1	1	1	1	0	0.333333	0.95	-0.041806
56	AKPI_9	1	0	1	0	1	0.333333	0.82	-0.005922
57	AKPI_11	1	0	1	0	1	0.333333	0.77	-0.001049
58	APLI_9	1	1	0.666667	0.666667	0	0.333333	0.64	-0.048438
59	APLI_10	1	1	0.666667	0.666667	0	0.333333	0.73	-0.048663
60	DYNA_5	0	0	0.666667	0	1	0.5	0.72	-0.036421
61	DYNA_7	0	1	0.75	0.75	1	0.5	0.69	-0.034113
62	DYNA_9	1	1	0.75	0.75	1	0.5	0.74	-0.03886

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
63	IGAR_5	0	1	0.75	0.75	0	0.333333	0.63	-0.038659
64	IGAR_6	0	1	0.75	0.75	0	0.333333	0.63	-0.011348
65	IGAR_11	1	1	0.333333	0.333333	0	0.333333	0.85	-0.041503
66	TRST_7	0	1	1	1	1	0.25	0.42	-0.029514
67	TRST_9	1	1	1	1	1	0.333333	0.59	-0.010245
68	JPFA_9	1	1	0.666667	0.666667	0	0.333333	0.58	-0.042009
69	JPFA_10	1	1	0.666667	0.666667	0	0.25	0.58	-0.044524
70	JPFA_11	1	1	0.666667	0.666667	0	0.25	0.58	-0.035361
71	SIPD_9	1	1	0.666667	0.666667	0	0.4	0.41	-0.038825
72	SIPD_10	1	1	0.666667	0.666667	0	0.666667	0.41	-0.051882
73	FASW_11	1	0	1	0	1	0.333333	0.76	-0.029171
74	SAIP_9	1	0	0.333333	0	0	0.25	0.89	-0.007377
75	SAIP_10	1	0	0.333333	0	0	0.333333	0.89	-0.007186
76	SAIP_11	1	1	0.666667	0.666667	0	0.333333	0.92	-0.016243
77	AUTO_5	0	1	1	1	1	0.4	0.87	-0.026472
78	AUTO_11	1	1	1	1	1	0.4	0.96	-0.007089
79	GJTL_7	0	1	1	1	1	0.428571	0.65	-0.027935
80	GJTL_9	1	1	1	1	1	0.428571	0.62	-0.033984
81	GJTL_11	1	1	1	1	1	0.375	0.6	-0.01092
82	BRAM_5	0	0	0.333333	0	1	0.333333	0.31	-0.045187
83	BRAM_7	0	1	0.666667	0.666667	1	0.285714	0.66	-0.040784

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
84	BRAM_9	1	1	0.666667	0.666667	1	0.285714	0.66	-0.025967
85	BRAM_10	1	1	0.666667	0.666667	1	0.428571	0.66	-0.019903
86	SMSM_7	0	1	0.666667	0.666667	0	0.333333	0.7	-0.03739
87	SMSM_9	1	1	0.666667	0.666667	0	0.333333	0.58	-0.033519
88	SMSM_11	1	1	0.333333	0.333333	0	0.333333	0.58	-0.029434
89	ARGO_9	1	1	0.666667	0.666667	0	0.5	0.53	-0.022555
90	PBRX_5	0	0	1	0	0	0.333333	0.54	-0.026657
91	PBRX_6	0	0	1	0	0	0.333333	0.52	-0.043665
92	JECC_9	1	0	0.333333	0	0	0.666667	0.9	-0.046284
93	KBLI_9	1	0	1	0	1	0.4	0.81	-0.033276
94	KBLI_10	1	0	1	0	1	0.4	0.72	-0.027855
95	KBLI_11	1	0	1	0	1	0.4	0.72	-0.012598
96	SCCO_6	0	0	0.666667	0	0	0.5	0.67	-0.060812
97	DLTA_11	1	1	0.666667	0.666667	1	0.4	0.85	-0.014003
98	INDF_11	1	1	0.75	0.75	1	0.333333	0.5	-0.012941
99	PSDN_11	1	0	1	0	1	0.333333	0.91	-0.033763
100	AISA_9	1	0	0.333333	0	0	0.333333	0.72	-0.026168
101	AISA_10	1	0	0.333333	0	0	0.333333	0.64	-0.032781
102	AISA_11	1	0	0.333333	0	0	0.4	0.64	-0.044108
103	ULTJ_7	0	1	0.666667	0.666667	0	0.333333	0.49	-0.017055
104	GGRM_7	0	0	1	0	1	0.6	0.72	-0.044174

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
105	INAF_7	0	1	0.8	0.8	0	0.5	0.81	-0.017185
106	INAF_9	1	1	0.8	0.8	0	0.333333	0.81	-0.045857
107	INAF_11	1	1	0.8	0.8	0	0.4	0.81	-0.023627
108	KLBF_9	1	1	0.333333	0.333333	1	0.333333	0.57	-0.03288
109	KLBF_11	1	1	0.333333	0.333333	1	0.333333	0.57	-0.014679
110	KAEF_5	0	0	0.666667	0	0	0.5	0.9	-0.020156
111	KAEF_6	0	0	0.666667	0	0	0.6	0.9	-0.031802
112	KAEF_9	1	0	0.666667	0	0	0.6	0.9	-0.042942
113	KAEF_11	1	1	0.666667	0.666667	0	0.4	0.9	-0.048101
114	MERK_10	1	1	0.666667	0.666667	1	0.5	0.74	-0.039265
115	PYFA_5	0	1	1	1	0	0.333333	0.54	-0.029039
116	PYFA_9	1	1	1	1	0	0.333333	0.54	-0.037319
117	PYFA_10	1	1	1	1	0	0.333333	0.54	-0.028836
118	TCID_6	0	0	0.666667	0	1	0.4	0.8	-0.025224
119	TCID_11	1	1	0.666667	0.666667	1	0.4	0.79	-0.014546
120	MRAT_5	0	1	0.666667	0.666667	0	0.333333	0.8	-0.018184
121	MRAT_11	1	1	0.5	0.5	0	0.333333	0.8	-0.010722
122	UNVR_9	1	1	1	1	1	0.75	0.85	-0.031434
123	UNVR_10	1	1	1	1	1	0.75	0.85	-0.03056
124	UNVR_11	1	1	1	1	1	0.8	0.85	-0.009218
125	KICI_11	1	0	1	0	0	0.333333	0.75	-0.043708

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
126	LMPI_7	0	1	1	1	1	0.666667	0.78	-0.004134
127	LMPI_10	1	1	1	1	0	0.5	0.78	-0.003033
128	BIPP_11	1	1	0.666667	0.666667	0	0.5	0.53	-0.015608
129	CTRA_9	1	1	0.333333	0.333333	1	0.5	0.39	-0.023299
130	CTRA_10	1	1	0.333333	0.333333	1	0.5	0.39	-0.03195
131	CTRA_11	1	1	0.333333	0.333333	1	0.5	0.39	-0.031897
132	CTRS_7	0	1	0.666667	0.666667	0	0.5	0.54	-0.033374
133	DUTI_5	0	1	1	1	0	0.285714	0.86	-0.037604
134	DUTI_6	0	1	1	1	0	0.285714	0.86	-0.014408
135	DUTI_7	0	1	1	1	0	0.5	0.86	-0.031213
136	DUTI_9	1	1	1	1	0	0.5	0.86	-0.038486
137	DUTI_10	1	1	1	1	0	0.4	0.85	-0.014612
138	OMRE_7	0	0	0.666667	0	1	0.4	0.91	-0.011535
139	OMRE_10	1	0	0.666667	0	1	0.5	0.91	-0.008934
140	DILD_5	0	1	0.75	0.75	0	0.75	0.6	-0.047448
141	DILD_10	1	1	0.75	0.75	0	0.5	0.61	-0.043647
142	DILD_11	1	1	0.75	0.75	0	0.333333	0.5	-0.045151
143	JRPT_6	0	1	1	1	0	0.4	0.76	-0.035366
144	JRPT_9	1	1	1	1	0	0.4	0.78	-0.021797
145	JRPT_10	1	1	1	1	0	0.4	0.79	-0.015062
146	JIHD_9	1	0	1	0	0	0.5	0.74	-0.008618

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_Ins	Kualitas_Akrual
147	JIHD_10	1	0	1	0	0	0.5	0.74	-0.014751
148	LAMI_11	1	1	1	1	0	0.333333	0.93	-0.022905
149	MDLN_9	1	1	1	1	0	0.333333	0.58	-0.029306
150	MDLN_10	1	1	1	1	0	0.333333	0.65	-0.039027
151	PWON_11	1	0	1	0	1	0.666667	0.85	-0.01145
152	RDTX_5	0	0	0.5	0	0	0.333333	0.78	-0.027042
153	RDTX_7	0	0	0.5	0	0	0.333333	0.84	-0.044527
154	RDTX_11	1	0	0.5	0	0	0.333333	0.82	-0.012804
155	BKSL_7	0	1	1	1	1	0.333333	0.56	-0.007321
156	BKSL_10	1	0	1	0	0	0.4	0.64	-0.039397
157	BKSL_11	1	0	1	0	0	0.428571	0.3	-0.045018
158	SMRA_6	0	0	1	0	1	0.4	0.41	-0.044509
159	SMRA_9	1	0	0.666667	0	1	0.333333	0.33	-0.030975
160	SMRA_10	1	0	0.666667	0	1	0.4	0.38	-0.048109
161	SMDM_9	1	1	0.333333	0.333333	1	0.666667	0.87	-0.013434
162	SSIA_10	1	1	0.666667	0.666667	1	0.4	0.65	-0.001041
163	ISAT_5	0	1	0.6	0.6	1	0.333333	0.55	-0.008737
164	ISAT_6	0	1	0.6	0.6	1	0.333333	0.55	-0.008937
165	ISAT_10	1	1	0.6	0.6	1	0.4	0.84	-0.004293
166	ISAT_11	1	1	0.6	0.6	1	0.444444	0.85	-0.003494
167	FREN_9	1	1	1	1	0	0.333333	0.55	-0.018899

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_Ins	Kualitas_Akrual
168	FREN_10	1	1	1	1	0	0.666667	0.36	-0.012406
169	FREN_11	1	1	1	1	0	0.333333	0.69	-0.012488
170	TLKM_9	1	1	0.714286	0.714286	1	0.4	0.62	-0.020555
171	EXCL_10	1	1	1	1	1	0.5	0.8	-0.014645
172	EXCL_11	1	1	1	1	1	0.444444	0.8	-0.014962
173	HITS_5	0	1	0.333333	0.333333	1	0.5	0.84	-0.009199
174	HITS_6	0	1	0.5	0.5	1	0.5	0.84	-0.019958
175	HITS_9	1	1	0.5	0.5	1	0.5	0.9	-0.018639
176	HITS_10	1	1	0.666667	0.666667	1	0.5	0.9	-0.012473
177	SAFE_11	1	1	0.666667	0.666667	0	1	0.84	-0.010384
178	TRUB_10	1	0	0.666667	0	0	0.5	0.54	-0.018689
179	TRUB_11	1	0	0.666667	0	0	0.5	0.44	-0.036288
180	ASIA_11	1	0	0.333333	0	0	0.4	0.59	-0.032077
181	BMSR_9	1	0	0.666667	0	0	0.5	0.83	-0.030591
182	EPMT_5	0	1	0.666667	0.666667	0	0.25	0.68	-0.033339
183	EPMT_6	0	1	0.5	0.5	1	0.4	0.68	-0.032046
184	EPMT_7	0	1	0.5	0.5	1	0.4	0.7	-0.018729
185	EPMT_9	1	1	0.25	0.25	1	0.5	0.95	-0.010142
186	EPMT_11	1	1	0.333333	0.333333	1	0.333333	0.92	-0.026811
187	HEXA_7	0	0	0.666667	0	1	0.333333	0.76	-0.011316
188	LTLS_7	0	1	0.666667	0.666667	1	0.25	0.63	-0.037218

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_ Ins	Kualitas_Akrual
189	LTLS_9	1	1	0.333333	0.333333	1	0.4	0.63	-0.014253
190	LTLS_10	1	1	0.333333	0.333333	1	0.4	0.63	-0.024828
191	LTLS_11	1	1	0.6	0.6	1	0.4	0.63	-0.032837
192	SDPC_5	0	1	0.666667	0.666667	0	0.6	0.95	-0.012732
193	SDPC_9	1	1	1	1	0	0.5	0.95	-0.01787
194	SDPC_10	1	1	1	1	0	0.5	0.87	-0.040286
195	SDPC_11	1	1	1	1	0	0.6	0.84	-0.040442
196	TGKA_9	1	1	1	1	1	0.4	0.93	-0.005051
197	TIRA_7	0	1	0.666667	0.666667	0	0.333333	0.96	-0.026882
198	UNTR_10	1	1	0.666667	0.666667	1	0.5	0.6	-0.034842
199	WAPO_10	1	0	0.5	0	0	0.5	0.61	-0.038722
200	WICO_10	1	1	0.333333	0.333333	1	0.333333	0.88	-0.017706
201	WICO_11	1	1	0.333333	0.333333	1	0.333333	0.88	-0.018042
202	MPPA_7	0	1	1	1	1	0.75	0.66	-0.029429
203	SONA_6	0	0	1	0	0	0.4	0.64	-0.053036
204	SONA_7	0	0	1	0	0	0.4	0.67	-0.052177
205	SONA_9	1	0	1	0	0	0.4	0.78	-0.008778
206	SONA_10	1	0	1	0	0	0.5	0.78	-0.025409
207	SONA_11	1	0	1	0	0	0.333333	0.78	-0.03787
208	ANTA_6	0	1	0.666667	0.666667	0	0.333333	0.88	-0.021365
209	SHID_11	1	1	1	1	0	0.333333	0.85	-0.040286

No	Sampel	Variabel Independen							Variabel Dependen
		Peraturan _AT	Status KA	Latar Belakang KA	StatusxLatar _KA	KAP	Ind_DK	Kep_Ins	Kualitas_Akrual
210	JSPT_9	1	0	1	0	1	0.4	0.95	-0.009143
211	JSPT_10	1	0	1	0	1	0.4	0.95	-0.007891
212	PJAA_9	1	0	0.333333	0	0	0.4	0.9	-0.0076
213	PJAA_10	1	0	0.333333	0	0	0.4	0.9	-0.013357
214	PLIN_7	0	1	1	1	1	0.5	0.63	-0.004579
215	PLIN_11	1	1	0.333333	0.333333	1	0.5	0.77	-0.018089
216	PNSE_9	1	1	0.666667	0.666667	0	0.333333	0.87	-0.006988
217	PNSE_10	1	1	0.666667	0.666667	0	0.333333	0.87	-0.010414
218	PNSE_11	1	1	0.666667	0.666667	0	0.333333	0.87	-0.010583
219	JTPE_11	1	0	1	0	0	0.5	0.67	-0.012115
220	TMPO_10	1	1	0.666667	0.666667	0	0.4	0.83	-0.018698
221	TMPO_11	1	1	0.666667	0.666667	0	0.4	0.83	-0.01237
222	CENT_5	0	1	1	1	0	0.333333	0.78	-0.026957
223	CENT_6	0	1	1	1	0	0.25	0.78	-0.028169
224	CENT_9	1	1	1	1	0	0.333333	0.78	-0.018871
225	CENT_10	1	1	1	1	1	0.25	0.78	-0.019777
226	LMAS_6	0	1	0.666667	0.666667	0	0.25	0.45	-0.036204
227	LMAS_7	0	1	0.666667	0.666667	0	0.25	0.45	-0.055559
228	GEMA_10	1	0	1	0	0	0.5	0.75	-0.038892
229	GEMA_11	1	0	1	0	0	0.333333	0.75	-0.051387

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