

Lampiran 1 :Nama Perusahaan

No	Kode	Perusahaan
1	ADES	PT AkashaWira International Tbk
2	AISA	PT TigaPilar Sejahtera Food Tbk
3	AKKU	PT AlamKaryaUnggulTbk
4	ALMI	PT Alumindo Light Metal Industry Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	APLI	PT Asioplast Industries Tbk
7	ARGO	PT Agro PantesTbk
8	ARNA	PT ArwanaCitramuliaTbk
9	ASII	PT Astra International Tbk
10	AUTO	PT Astra OtopartsTbk
11	BATA	PT Sepatu Bata Tbk
12	BRNA	PT BerlinaTbk
13	BTON	PT BetonjayaManunggalTbk
14	BUDI	PT Budi Acid Jaya Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DVLA	PT Darya-VariaLaboratoriaTbk
17	FASW	PT Fajar Surya WisesaTbk
18	GGRM	PT GudangGaramTbk
19	GJTL	PT Gajah Tunggal Tbk
20	HMSP	PT Hanjaya Mandala SampoernaTbk
21	IGAR	PT Champion Pasific Indonesia Tbk
22	IMAS	PT IndomobilSuksesInternasionalTbk
23	INAI	PT IndalAlumunium Industry Tbk
24	INCI	PT IntanwijayaInternasionalTbk
25	INDF	PT Indofood SuksesMakmurTbk
26	INDS	PT IndospringTbk
27	INTP	PT Indocement Tunggal Prakarsa Tbk
28	JECC	PT Jembo Cable Company Tbk

No	Kode	Perusahaan
29	JPRS	PT Jaya Pari Steel Tbk
30	KBLI	PT KMI Wire and cable Tbk
31	KBLM	PT KabelindoMurniTbk
32	KDSI	PT KedawungSetia Industrial Tbk
33	KICI	PT Kedaung Indah Can Tbk
34	LION	PT Lion Metal Works Tbk
35	LMPI	PT LanggengMakmurIndustriTbk
36	LMSH	PT Lionmesh Prima Tbk
37	LPIN	PT Multi Prima Sejahtera Tbk
38	MRAT	PT MustikaRatuTbk
39	MYOR	PT Mayora Indah Tbk
40	MYRX	PT Hanson International Tbk
41	PBRX	PT Pan Brothers Tbk
42	PICO	PT Pelangi Indah CanindoTbk
43	PYFA	PT PyridamFarmaTbk
44	RICY	PT Ricky Putra GlobalindoTbk
45	RMBA	PT BentoelInternasionalInvestamaTbk
46	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
47	SKLT	PT SekarLautTbk
48	SMCB	PT Holcim Indonesia Tbk
49	SMSM	PT SelamatSempurnaTbk
50	SPMA	PT SuparmaTbk
51	SRSN	PT Indo AcidatamaTbk
52	TCID	PT Mandom Indonesia Tbk
53	TIRT	PT Tirta Mahakam Resources tbk
54	TOTO	PT Surya Toto Indonesia Tbk
55	TRST	PT TriasSentosaTbk
56	TSPC	PT Tempo Scan PasificTbk
57	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk

No	Kode	Perusahaan
58	UNVR	PT Unilever Indonesia Tbk
59	VOKS	PT Voksel Electric Tbk

Lampiran 2 :Data Tahun 2009

Kode	EM	CON	KM	KI	DEW	KA
ADES	-0.0836	-567000	0.9453	0.9453	0.3333	2
AISA	-0.0317	-13027864	0.6431	0.6431	0.3333	3
AKKU	-0.0065	-5370948	0.7888	0.7888	0.5000	2
ALMI	0.0297	-159749114	0.8099	0.8099	0.2000	3
AMFG	-0.0142	-357048000	0.8454	0.8454	0.4286	3
APLI	-1.6470	-3457481	0.5631	0.5631	0.3333	3
ARGO	0.0046	-18040344	0.5316	0.5316	0.5000	3
ARNA	-0.0003	-24097134	0.4367	0.4367	0.5000	3
ASII	0.0165	-1295000000	0.5011	0.5011	0.5000	3
AUTO	0.0080	172520000	0.9565	0.9565	0.3000	3
BATA	-0.2786	-27905858	0.8582	0.8582	0.4000	3
BRNA	0.0258	-6823031	0.5142	0.5142	0.2500	3
BTON	0.1535	-1433118	0.0000	0.3323	0.5000	3
BUDI	-0.0520	-239275585	0.5140	0.5140	0.4000	3
DLTA	-0.0872	-42841175	0.8459	0.8459	0.2000	2
DVLA	0.0964	66583476	0.9266	0.9266	0.3333	2
FASW	-0.0580	-591411356	0.7576	0.7576	0.3333	3
GGRM	-0.0018	190501000	0.7306	0.7306	0.8000	3
GJTL	0.0173	-232075000	0.6184	0.6184	0.4286	3
HMSP	0.1150	781743000	0.9818	0.9818	0.2000	3
IGAR	0.0285	-4653673	0.6751	0.6751	0.3333	3
IMAS	-0.0452	-654590339	0.9310	0.9310	0.4286	3
INAI	-0.0408	-97191403	0.6586	0.6586	0.2000	3
INCI	-0.0448	-21544260	0.0000	0.3951	0.3333	4
INDF	0.0252	-238646000	0.5005	0.5005	0.3000	3
INDS	-0.1028	-137769274	0.8746	0.8746	0.3333	3
INTP	-0.0022	-437767552	0.6403	0.6403	0.4286	3
JECC	0.0269	-11978755	0.9015	0.9015	0.3333	2

Kode	EM	CON	KM	KI	DEW	KA
JPRS	0.0518	11543599	0.6842	0.6842	0.5000	3
KBLI	-0.0023	-25540868	0.8146	0.8146	0.4000	2
KBLM	-0.0380	-6480180	0.6643	0.6643	0.5000	3
KDSI	0.0256	2967474	0.7481	0.7481	0.2500	3
KICI	0.0111	-6204323	0.7502	0.7502	0.3333	3
LION	-0.0303	-16843062	0.5770	0.5770	0.3333	2
LMPI	0.0242	-6917894	0.7753	0.7753	0.5000	2
LMSH	-0.1227	-1664407	0.3222	0.3222	0.3333	3
LPIN	0.0213	8983097	0.2970	0.2970	0.2500	3
MRAT	0.0193	18579012	0.8048	0.8048	0.3333	2
MYOR	-0.0066	-74271934	0.3307	0.3307	0.3333	4
MYRX	0.0051	14912973	0.2082	0.2082	0.6667	3
PBRX	-0.0890	-97387012	0.3296	0.3296	0.1111	5
PICO	-0.0494	-14074248	0.9401	0.9401	0.3333	2
PYFA	-0.0023	-1247264	0.5385	0.5385	0.3333	3
RICY	-0.0460	-60627040	0.3494	0.3494	0.3333	3
RMBA	-0.0966	-419501851	0.9974	0.9974	0.3333	4
SCCO	-0.0913	-166049579	0.6726	0.6726	0.5000	3
SKLT	0.0073	1112700	0.9609	0.9609	0.3333	3
SMCB	0.0014	-647114000	0.7733	0.7733	0.1250	3
SMSM	-0.0798	-259436632	0.5813	0.5813	0.3333	3
SPMA	0.0011	-52398967	0.8527	0.8527	0.4000	4
SRSN	0.0472	51961170	0.8474	0.8474	0.3333	3
TCID	-0.0375	-63609877	0.7923	0.7923	0.4000	3
TIRT	0.0236	-30747139	0.7913	0.7913	0.5000	3
TOTO	-0.0165	-44706903	0.9482	0.9482	0.3333	3
TRST	-0.0406	-171490510	0.5294	0.5294	0.3333	3
TSPC	-0.0107	-116625385	0.9511	0.9511	0.6667	3
ULTJ	-0.0176	45464915	0.4682	0.4682	0.3333	3
UNVR	-1.1338	-236603000	0.8499	0.8499	0.1667	3
VOKS	0.0599	26256304	0.4291	0.4291	0.2500	3

Lampiran 2 : Data Tahun 2010

Kode	EM	CON	KM	KI	DEW	KA
ADES	0.2674	61408000	0.9385	0.9385	0.3333	2
AISA	0.1055	103191000	0.5615	0.5615	0.3333	3
AKKU	-0.0537	-6177379	0.9507	0.9507	0.5000	2
ALMI	0.0759	117672333	0.8384	0.8384	0.2000	3
AMFG	-0.0161	-150922000	0.8466	0.8466	0.3333	3
APLI	-1.8281	-6210359	0.6667	0.6667	0.3333	3
ARGO	0.0038	-133385114	0.5465	0.5465	0.5000	3
ARNA	-0.0097	-35377339	0.7427	0.7427	0.6667	3
ASII	0.0865	14097000000	0.5011	0.5011	0.4545	3
AUTO	0.0941	827504000	0.9565	0.9565	0.5000	3
BATA	-0.0127	17864449	0.8403	0.8403	0.4000	3
BRNA	0.0009	-23564198	0.5142	0.5142	0.5000	3
BTON	-0.2192	-25041369	0.7986	0.7986	0.5000	3
BUDI	0.0418	-2604000	0.5202	0.5202	0.4000	3
DLTA	0.1417	114323748	0.8459	0.8459	0.2000	2
DVLA	-0.0083	-11974696	0.9266	0.9266	0.5000	2
FASW	0.0848	-881932713	0.7574	0.7574	0.3333	3
GGRM	0.0519	1342191000	0.7555	0.7555	0.7500	3
GJTL	0.0602	-102771000	0.5901	0.5901	0.3750	3
HMSP	-0.0404	-621733000	0.9818	0.9818	0.3333	3
IGAR	-0.0815	-31656181	0.8482	0.8482	0.3333	3
IMAS	-0.0781	-665567273	0.9341	0.9341	0.4286	3
INAI	0.0117	-74098503	0.6586	0.6586	0.2000	3
INCI	-0.1117	-26573493	0.0000	0.5015	0.3333	4
INDF	-0.0394	-2972941000	0.5005	0.5005	0.3000	3
INDS	0.0169	-60874124	0.8746	0.8746	0.3333	3
INTP	-0.0085	-165367000	0.6403	0.6403	0.4286	3
JECC	-0.0023	-7056452	0.9015	0.9015	0.3333	2

Kode	EM	CON	KM	KI	DEW	KA
JPRS	0.0070	-20380666	0.6842	0.6842	0.5000	3
KBLI	-0.0405	-28859081	0.7174	0.7174	0.4000	2
KBLM	-0.0188	-1769325	0.7561	0.7561	0.5000	3
KDSI	0.0486	39366267	0.7481	0.7481	0.2500	3
KICI	-0.0372	-4033808	0.7502	0.7502	0.3333	3
LION	0.0005	-1575985	0.5793	0.5793	0.3333	2
LMPI	-0.0262	-47254449	0.7753	0.7753	0.5000	2
LMSH	-0.0251	2250449	0.3222	0.3222	0.3333	3
LPIN	0.0449	9276889	0.2970	0.2970	0.3333	3
MRAT	0.0237	20688316	0.8025	0.8025	0.3333	2
MYOR	-0.0378	263726723	0.3307	0.3307	0.3333	4
MYRX	4.0042	19437259	0.0793	0.0793	0.5000	3
PBRX	0.0866	32699568	0.4943	0.4943	0.3333	5
PICO	0.0487	38794801	0.9401	0.9401	0.3333	2
PYFA	-0.0326	-5338883	0.5385	0.5385	0.3333	3
RICY	-0.0246	-22117293	0.4804	0.4804	0.3333	3
RMBA	-0.0328	-345182000	0.9914	0.9914	0.5000	4
SCCO	0.0543	90948023	0.6726	0.6726	0.3333	3
SKLT	-0.0357	-12874760	0.9609	0.9609	0.3333	3
SMCB	0.0028	-213219000	0.8064	0.8064	0.1429	3
SMSM	0.0409	-64916776	0.5481	0.5481	0.3333	3
SPMA	-0.0189	-60234983	0.8527	0.8527	0.4000	4
SRSN	-0.0560	2039680	0.8531	0.8531	0.3333	3
TCID	0.0165	-25186664	0.7215	0.7215	0.4000	3
TIRT	-0.0082	-42492568	0.7933	0.7933	0.5000	3
TOTO	0.0694	38339733	0.9482	0.9482	0.3333	3
TRST	0.0275	1561013	0.5945	0.5945	0.3333	3
TSPC	-0.0264	-84309778	0.9503	0.9503	0.6667	3
ULTJ	-0.0769	-215839859	0.5474	0.5474	0.5000	3
UNVR	-0.4967	30227291000	0.8499	0.8499	0.2500	3
VOKS	-0.0606	-104659931	0.7060	0.7060	0.2000	3

Lampiran 2 : Data Tahun 2011

Kode	EM	CON	KM	KI	DEW	KA
ADES	-0.1753	-31360000	0.9453	0.9453	0.3333	2
AISA	-0.0303	120289000	0.5940	0.5940	0.4000	3
AKKU	-0.2587	-10836716	0.9507	0.9507	0.3333	2
ALMI	-0.0979	-163628354	0.8384	0.8384	0.2000	3
AMFG	0.0719	1608000	0.8466	0.8466	0.3333	3
APLI	-1.5646	-1267143	0.7999	0.7999	0.3333	3
ARGO	-0.0367	-290224919	0.5465	0.5465	0.5000	3
ARNA	-0.0191	-47903192	0.6928	0.6928	0.6667	3
ASII	-0.0021	12018000000	0.5011	0.5011	0.4545	3
AUTO	0.0361	847073000	0.9565	0.9565	0.4000	3
BATA	-0.0528	-14008584	0.8779	0.8779	0.4000	3
BRNA	-0.0281	-49307571	0.6074	0.6074	0.5000	3
BTON	0.0149	-2297055	0.8153	0.8153	0.5000	3
BUDI	-0.0376	-8417000	0.5185	0.5185	0.3333	3
DLTA	-0.0175	-25612523	0.8459	0.8459	0.2000	2
DVLA	0.0778	48397325	0.9266	0.9266	0.4286	2
FASW	-0.0664	-1778848388	0.7574	0.7574	0.3333	3
GGRM	0.0603	5048409000	0.7555	0.7555	0.7500	3
GJTL	0.0695	601962000	0.5981	0.5981	0.3750	3
HMSP	-0.2086	-3037213000	0.9818	0.9818	0.4000	3
IGAR	0.0264	28483287	0.8482	0.8482	0.3333	3
IMAS	-0.1341	-132916896	0.7040	0.7040	0.4286	3
INAI	-0.0853	6490677	0.6586	0.6586	0.4000	3
INCI	0.0592	-10935814	0.0000	0.5132	0.3333	4
INDF	0.0365	48434000	0.5007	0.5007	0.3333	3
INDS	-0.1206	-933499	0.8811	0.8811	0.3333	3
INTP	-0.0135	-282195000	0.6403	0.6403	0.1667	3
JECC	0.0487	18233719	0.9015	0.9015	0.3333	2

Kode	EM	CON	KM	KI	DEW	KA
JPRS	0.0779	74480248	0.6842	0.6842	0.5000	3
KBLI	-0.0128	-15328196	0.7174	0.7174	0.4000	2
KBLM	-0.1067	-28217304	0.7471	0.7471	0.3333	3
KDSI	-0.0470	-21986936	0.4913	0.4913	0.2500	3
KICI	0.0532	3741978	0.7502	0.7502	0.3333	3
LION	0.0413	20009306	0.5770	0.5770	0.3333	2
LMPI	-0.0200	-24199832	0.7753	0.7753	0.5000	2
LMSH	-0.0334	1249623	0.3222	0.3222	0.3333	3
LPIN	0.0056	14342609	0.3945	0.3945	0.3333	3
MRAT	0.0021	24645903	0.8025	0.8025	0.3333	2
MYOR	0.1534	1091765776	0.3307	0.3307	0.4000	4
MYRX	-0.0026	6936860	0.1421	0.1421	0.5000	3
PBRX	-0.0401	30486818	0.5411	0.5411	0.3333	5
PICO	-0.0181	26143620	0.9401	0.9401	0.3333	2
PYFA	0.0411	3483986	0.5385	0.5385	0.3333	3
RICY	0.0617	-3578234	0.4804	0.4804	0.3333	3
RMBA	0.0551	162779000	0.9896	0.9896	0.6000	4
SCCO	-0.0610	-24357542	0.6726	0.6726	0.3333	3
SKLT	0.0123	-2112469	0.9609	0.9609	0.3333	3
SMCB	-0.0353	-1033251000	0.8064	0.8064	0.1429	3
SMSM	0.0344	96481659	0.5481	0.5481	0.3333	3
SPMA	-0.0096	-72559504	0.8527	0.8527	0.4000	4
SRSN	-0.0450	-5725990	0.8531	0.8531	0.3333	3
TCID	0.1141	77662627	0.7882	0.7882	0.4000	3
TIRT	0.0775	61797603	0.7933	0.7933	0.5000	3
TOTO	0.0120	-14523005	0.9482	0.9482	0.3333	3
TRST	-0.0268	-67772142	0.5945	0.5945	0.3333	3
TSPC	-0.0101	-2490726	0.9506	0.9506	0.6667	3
ULTJ	0.0463	-134037836	0.5474	0.5474	0.3333	3
UNVR	-0.8551	-1297572000	0.8499	0.8499	0.2000	3
VOKS	-0.0104	-27393290	0.4865	0.4865	0.2000	3

Lampiran 2 : Data Tahun 2012

Kode	EM	CON	KM	KI	DEW	KA
ADES	-0.1208	1102000	0.9453	0.9453	0.3333	2
AISA	-0.0075	144348000	0.5940	0.5940	0.4000	3
AKKU	0.0979	-1260380	0.9507	0.9507	0.3333	2
ALMI	0.0617	44153319	0.8384	0.8384	0.2000	3
AMFG	-0.0149	-64526000	0.8466	0.8466	0.3333	3
APLI	0.1743	14316149861	0.7999	0.7999	0.3333	3
ARGO	0.0276	-152429809	0.5465	0.5465	0.5000	3
ARNA	-0.0112	-79011541	0.6928	0.6928	0.6667	3
ASII	-0.0172	13528000000	0.5011	0.5011	0.4545	3
AUTO	-0.0488	538646000	0.9565	0.9565	0.4000	3
BATA	0.1456	22970376	0.8779	0.8779	0.4000	3
BRNA	0.0188	-40452651	0.6074	0.6074	0.5000	3
BTON	-0.0384	-1483514	0.8153	0.8153	0.5000	3
BUDI	0.0300	2004000	0.5185	0.5185	0.3333	3
DLTA	-0.0144	-35020175	0.8459	0.8459	0.2000	2
DVLA	-0.0184	29701650	0.9266	0.9266	0.4286	2
FASW	-0.0377	-416912217	0.7574	0.7574	0.3333	3
GGRM	-0.0702	115137000	0.7555	0.7555	0.7500	3
GJTL	-0.0397	-621021000	0.5981	0.5981	0.3750	3
HMSP	0.1101	5717926000	0.9818	0.9818	0.4000	3
IGAR	0.0605	12315976	0.8482	0.8482	0.3333	3
IMAS	0.1525	3763069540	0.7040	0.7040	0.4286	3
INAI	0.1048	122562041	0.6586	0.6586	0.4000	3
INCI	0.0270	1102934	0.0000	0.5300	0.3333	4
INDF	-0.0112	-2535389000	0.5007	0.5007	0.3333	3
INDS	0.0417	435850132	0.8811	0.8811	0.3333	3
INTP	-0.0086	-2111434000	0.6403	0.6403	0.1667	3
JECC	-0.0388	32813975	0.9015	0.9015	0.3333	2

Kode	EM	CON	KM	KI	DEW	KA
JPRS	-0.1049	19961182	0.6842	0.6842	0.5000	3
KBLI	0.1152	115709624	0.7174	0.7174	0.4000	2
KBLM	0.1318	103348340	0.7471	0.7471	0.3333	3
KDSI	-0.0157	-13627946	0.4913	0.4913	0.2500	3
KICI	0.0067	2011301	0.7502	0.7502	0.3333	3
LION	0.0259	18767503	0.5770	0.5770	0.3333	2
LMPI	0.0470	16775474	0.7753	0.7753	0.5000	2
LMSH	0.2588	30693786	0.3222	0.3222	0.3333	3
LPIN	0.0400	9975492	0.3945	0.3945	0.3333	3
MRAT	-0.0228	21715804	0.8025	0.8025	0.3333	2
MYOR	-0.0379	-87407102	0.3307	0.3307	0.4000	4
MYRX	0.4382	366428725	0.1421	0.1421	0.5000	3
PBRX	0.0130	107534366	0.5411	0.5411	0.3333	5
PICO	0.0138	36682987	0.9401	0.9401	0.3333	2
PYFA	-0.0069	5756938	0.5385	0.5385	0.3333	3
RICY	-0.0182	-26344671	0.4804	0.4804	0.3333	3
RMBA	-0.0106	20757000	0.9896	0.9896	0.6000	4
SCCO	0.0541	32587776	0.6726	0.6726	0.3333	3
SKLT	-0.0019	-7298138	0.9609	0.9609	0.3333	3
SMCB	0.0166	-310708000	0.8064	0.8064	0.1429	3
SMSM	1.9050	-84567510	0.5481	0.5481	0.3333	3
SPMA	0.0301	5195282	0.8527	0.8527	0.4000	4
SRSN	0.0538	24418103	0.8531	0.8531	0.3333	3
TCID	-0.0369	-110158681	0.7882	0.7882	0.4000	3
TIRT	-0.0260	-44753286	0.7933	0.7933	0.5000	3
TOTO	0.0571	48558163	0.9482	0.9482	0.3333	3
TRST	0.0474	35697236	0.5945	0.5945	0.3333	3
TSPC	-0.0033	8539474	0.9506	0.9506	0.6667	3
ULTJ	0.0072	-138171534	0.5474	0.5474	0.3333	3
UNVR	-0.5389	-352501000	0.8499	0.8499	0.2000	3
VOKS	-0.0004	42237063	0.4865	0.4865	0.2000	3

Lampiran 3 :Uji Normalitas

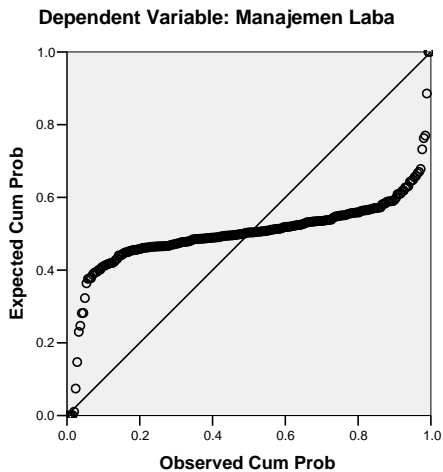
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		236
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.36893910
Most Extreme Differences	Absolute	.320
	Positive	.310
	Negative	-.320
Kolmogorov-Smirnov Z		4.923
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 3 :Uji Normalitas (Setelah ditranformasi data)

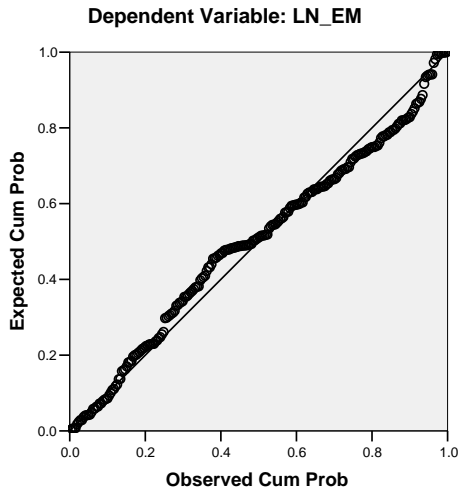
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		236
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.33209494
Most Extreme Differences	Absolute	.077
	Positive	.074
	Negative	-.077
Kolmogorov-Smirnov Z		1.188
Asymp. Sig. (2-tailed)		.119

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 3 :Deskripsi Hasil Penelitian

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	236	-1.8281	4.0042	-.0068	.3691
Konservatisme	236	-3037213000.0	30227291000	334321719.8	2720193182
Kepemilikan Manajerial	236	.0000	.9974	.6940	.2190
Kepemilikan Institusional	236	.0793	.9974	.7037	.1974
Dewan Komisaris Independent	236	.1111	.8000	.3756	.1179
Komite Audit	236	2.0000	5.0000	2.9322	.5493
Valid N (listwise)	236				

Lampiran 3 : Analisis Regresi Sederhana

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.517 ^a	.327	.231	1.33494	2.059

a. Predictors: (Constant), Konservatisme

b. Dependent Variable: LN_EM

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	11.675	1	11.675	6.551	.011 ^a
	Residual	417.002	234	1.782		
	Total	428.677	235			

a. Predictors: (Constant), Konservatisme

b. Dependent Variable: LN_EM

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations		
	B	Std. Error	Beta			Partial		
1	(Constant)	-3.384	.088		-38.650	.000		
	Konservatisme	-8.2E-011	.000		.165	-2.560	.011	-.165

a. Dependent Variable: LN_EM

Lampiran 3 :Uji Heteroskedastisitas (uji Glejser) Pada Hipotesis 1

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.083 ^a	.007	.003	.90048

a. Predictors: (Constant), Konservatisme

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.321	1	1.321	1.629	.203 ^a
	Residual	189.743	234	.811		
	Total	191.064	235			

a. Predictors: (Constant), Konservatisme

b. Dependent Variable: ABS_RES

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.988	.059		16.723	.000
	Konservatisme	-2.8E-011	.000	-.083	-1.276	.203

a. Dependent Variable: ABS_RES

Lampiran 4 :Uji Normalitas Pada Hipotesis 2

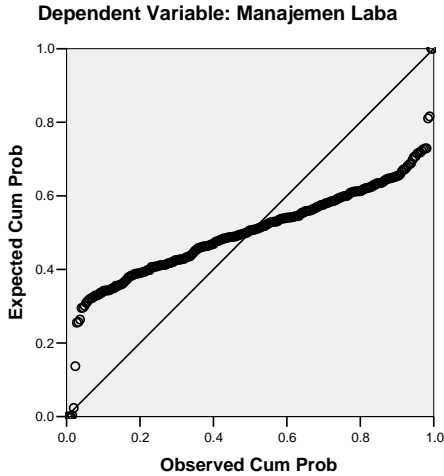
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		236
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.35524502
Most Extreme Differences	Absolute	.256
	Positive	.250
	Negative	-.256
Kolmogorov-Smirnov Z		3.933
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 4 :Uji Normalitas (Setelah ditranformasi data)Pada Hipotesis 2

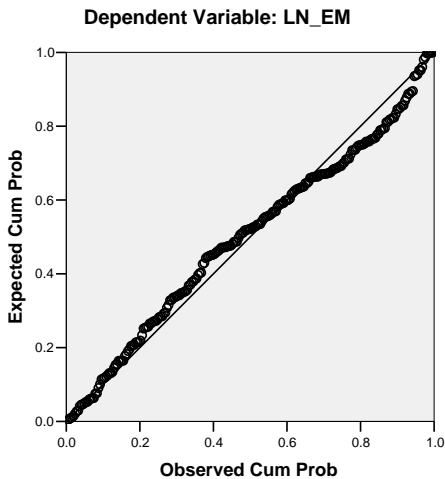
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		236
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.28357760
Most Extreme Differences	Absolute	.070
	Positive	.070
	Negative	-.064
Kolmogorov-Smirnov Z		1.074
Asymp. Sig. (2-tailed)		.199

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 4 :Hasil Analisis Regresi Moderating

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.545 ^a	.297	.269	1.155	2.045

- a. Predictors: (Constant), CON*KA, Kepemilikan Manajerial, Dewan Komisaris Independent, CON*KI, Komite Audit, Kepemilikan Institusional, CON*DEW, CON*KM, Konservatisme
- b. Dependent Variable: LN_EM

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	127.233	9	14.137	10.599	.000 ^a
	Residual	301.444	226	1.334		
	Total	428.677	235			

- a. Predictors: (Constant), CON*KA, Kepemilikan Manajerial, Dewan Komisaris Independent, CON*KI, Komite Audit, Kepemilikan Institusional, CON*DEW, CON*KM, Konservatisme
- b. Dependent Variable: LN_EM

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations
		B	Std. Error	Beta			Partial
1	(Constant)	-3.547	.705		-5.029	.000	
	Konservatisme	-2.52E-009	.000	-5.070	-.826	.409	-.055
	Kepemilikan Manajerial	.547	.511	.089	1.071	.285	.071
	Kepemilikan Institusional	2.274	1.024	.176	2.221	.027	.146
	Dewan Komisaris Independent	-1.790	.529	-.223	-3.382	.001	-.220
	Komite Audit	.101	.167	.041	.603	.547	.040
	CON*KM	-1.41E-010	.000	.215	-2.452	.015	-.161
	CON*KI	-2.88E-008	.000	.136	-2.043	.042	-.135
	CON*DEW	1.47E-010	.000	.089	.632	.528	.042
	CON*KA	-8.20E-010	.000	4.955	-2.813	.005	-.184

a. Dependent Variable: LN_EM

Lampiran 4 :Uji Heteroskedastisitas (uji Glejser) Pada Hipotesis 2

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.133 ^a	.018	-.022	.87052

- a. Predictors: (Constant), CON*KA, Kepemilikan Manajerial, Dewan Komisaris Independent, CON*KI, Komite Audit, Kepemilikan Institusional, CON*DEW, CON*KM, Konservatisme

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.067	9	.341	.450	.906 ^a
	Residual	171.265	226	.758		
	Total	174.333	235			

- a. Predictors: (Constant), CON*KA, Kepemilikan Manajerial, Dewan Komisaris Independent, CON*KI, Komite Audit, Kepemilikan Institusional, CON*DEW, CON*KM, Konservatisme

- b. Dependent Variable: ABS_RES1

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.221	.469		2.603	.010
	Konservatisme	7.49E-010	.000	2.366	.370	.712
	Kepemilikan Manajerial	-.059	.340	-.015	-.172	.863
	Kepemilikan Institusional	.007	.681	.001	.011	.991
	Dewan Komisaris Independent	.139	.352	.027	.394	.694
	Komite Audit	-.091	.111	-.058	-.816	.415
	CON*KM	-1.68E-010	.000	-.400	-.806	.421
	CON*KI	1.20E-009	.000	.009	.128	.898
	CON*DEW	-1.02E-010	.000	-.096	-.656	.512
	CON*KA	-2.13E-010	.000	-2.014	-.317	.752

- a. Dependent Variable: ABS_RES1

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