

Lampiran 1. Data Penelitian

Tahun	Perusahaan	Y	CONACC	Conv_ accrual	DA	MBC	Kep_ Publik	PRICE	RETVOL	SIZE
2011	AISA	0,200	-179.376.000.000	0,010	0,044	1,265	0,406	2,809	0,442	12,555
2011	APLI	0,690	-11.723.183.625	-0,010	0,018	1,919	0,200	2,038	0,650	11,525
2011	ARNA	-0,311	-3.179.313.250	-0,018	-0,028	0,721	0,307	1,818	0,573	11,920
2011	ASII	0,262	-15.836.000.000.000	-0,102	0,066	0,253	0,499	3,632	0,410	14,188
2011	AUTO	0,036	-1.000.752.000.000	-0,097	0,108	0,360	0,043	3,452	0,475	12,843
2011	BRNA	0,301	12.603.490.000	-0,008	-0,038	1,042	0,174	2,377	0,425	11,809
2011	BTON	-0,832	13.449.246.998	0,092	-0,215	1,528	0,086	2,503	0,469	11,075
2011	CPIN	0,011	-1.440.246.000.000	-0,001	0,144	0,176	0,445	3,315	0,540	12,947
2011	EKAD	0,228	-17.349.283.520	0,011	0,025	0,755	0,246	2,447	0,879	11,376
2011	ETWA	0,083	-83.818.462.984	-0,050	0,088	0,903	0,441	2,509	0,601	11,793
2011	FASW	1,575	1.599.737.219.294	0,287	-0,363	0,166	0,243	3,478	0,426	12,693
2011	GDST	0,770	-92.888.624.122	0,029	0,030	0,705	0,021	2,165	0,457	11,990
2011	GGRM	0,209	-5.926.115.000.000	0,017	0,128	0,206	0,236	4,666	0,336	13,592
2011	GJTL	0,063	-780.823.000.000	-0,013	0,038	0,429	0,409	3,415	0,437	13,065
2011	IKAI	0,217	39.013.597.197	-0,063	-0,031	2,571	0,182	2,164	0,449	11,739
2011	IMAS	0,045	-2.295.645.029.694	-0,139	0,209	0,287	0,296	3,677	0,462	13,111
2011	INAF	0,492	-20.714.052.792	-0,019	-0,017	1,206	0,193	1,961	0,547	12,047
2011	INAI	1,050	-12.455.621.529	0,031	-0,016	1,240	0,341	2,258	0,596	11,736
2011	INCI	-0,360	4.519.589.000	-0,046	-0,032	2,928	0,536	2,389	0,591	11,098

Tahun	Perusahaan	Y	CONACC	Conv_ accrual	DA	MBC	Kep_ Publik	PRICE	RETVOL	SIZE
2011	INDS	0,389	-166.984.480.816	0,016	0,168	1,091	0,115	3,041	0,903	12,057
2011	JPFA	0,260	-973.010.000.000	-0,056	0,089	0,478	0,417	2,816	0,560	12,917
2011	JPRS	-0,278	-76.341.548.972	0,025	0,105	0,929	0,160	2,756	0,573	11,641
2011	KAEF	0,240	-151.285.900.639	-0,034	0,026	0,663	0,100	2,342	0,537	12,254
2011	KDSI	0,524	5.572.694.246	0,014	-0,041	2,813	0,440	2,344	0,741	11,769
2011	KIAS	0,355	10.401.236.939	0,012	0,006	0,956	0,031	1,904	0,523	12,312
2011	LMPI	1,409	-30.189.641.129	-0,009	0,022	1,969	0,225	2,383	0,701	11,836
2011	LPIN	0,902	-7.313.038.264	-0,051	-0,024	2,530	0,606	3,435	0,774	11,197
2011	MBTO	0,165	-32.099.896.434	-0,010	0,037	0,913	0,331	2,671	0,300	11,734
2011	MRAT	0,495	-34.709.343.339	0,016	0,021	1,675	0,198	2,693	0,553	11,626
2011	MYTX	1,914	-32.837.587.241	-0,022	0,031	0,193	0,203	2,077	1,062	12,267
2011	SMCB	0,163	401.119.000.000	0,029	-0,051	0,452	0,085	3,268	0,313	13,039
2011	SMSM	-0,073	-97.663.378.535	0,061	0,045	0,449	0,358	3,018	0,421	12,160
2011	ULTJ	0,467	81.973.073.476	-0,001	-0,071	0,433	0,354	3,070	0,489	12,339
2012	AISA	0,039	-204.769.000.000	0,006	-0,004	0,643	0,465	2,830	0,480	12,587
2012	APLI	1,764	-33.382.588.663	-0,083	0,088	1,713	0,191	1,952	0,563	11,524
2012	ARNA	-0,045	25.777.962.132	0,028	-0,064	0,200	0,359	2,289	0,436	11,972
2012	ASII	0,131	-19.745.000.000.000	-0,066	0,056	0,294	0,499	3,806	0,327	14,261
2012	AUTO	-0,066	-814.059.000.000	-0,067	0,052	0,404	0,043	3,528	0,248	12,948
2012	BRNA	0,178	-1.145.269.000	0,004	-0,012	0,634	0,327	2,634	0,518	11,887
2012	BTON	1,276	271.578.695	-0,071	-0,070	0,911	0,086	2,806	0,688	11,162

Tahun	Perusahaan	Y	CONACC	Conv_ accrual	DA	MBC	Kep_ Publik	PRICE	RETVOL	SIZE
2012	CPIN	0,341	-1.244.638.000.000	-0,011	0,071	0,142	0,445	3,448	0,339	13,092
2012	EKAD	0,219	-15.114.786.436	0,023	0,003	0,774	0,246	2,554	0,535	11,438
2012	ETWA	0,422	2.718.987.897	-0,003	-0,057	1,482	0,441	2,592	0,353	11,983
2012	FASW	0,118	-88.317.858.672	0,016	0,021	0,304	0,243	3,425	0,351	12,747
2012	GDST	-0,058	311.770.591.961	0,034	-0,335	0,904	0,020	2,077	0,318	12,066
2012	GGRM	0,082	-1.138.981.000.000	-0,021	-0,035	0,247	0,235	4,724	0,301	13,618
2012	GJTL	0,016	181.370.000.000	0,037	-0,046	0,715	0,401	3,386	0,282	13,110
2012	IKAI	1,347	22.688.192.002	0,021	0,001	2,184	0,182	2,150	0,463	11,705
2012	IMAS	0,098	-4.041.678.910.411	-0,101	0,243	0,393	0,296	3,823	0,447	13,245
2012	INAF	0,099	-95.687.380.304	0,004	0,036	0,666	0,193	2,329	0,557	12,075
2012	INAI	-0,440	-131.298.378.277	-0,116	0,190	1,773	0,341	2,385	0,538	11,787
2012	INCI	1,129	-4.036.116.280	-0,020	0,023	2,610	0,536	2,359	0,493	11,121
2012	INDS	0,260	-76.881.089.893	0,001	0,020	1,167	0,115	3,207	0,472	12,221
2012	JPFA	-0,016	-1.060.466.000.000	-0,013	0,080	0,367	0,423	2,937	0,366	13,040
2012	JPRS	0,209	-21.284.981.929	-0,025	-0,004	1,383	0,160	2,626	0,483	11,601
2012	KAEF	0,141	-5.847.832.016	0,043	-0,057	0,360	0,100	2,704	0,606	12,317
2012	KDSI	0,042	977.874.706	-0,007	-0,041	1,530	0,190	2,593	0,691	11,756
2012	KIAS	0,094	-6.120.524.848	0,008	-0,019	0,731	0,018	1,999	0,575	12,331
2012	LMPI	0,170	-38.206.769.011	0,010	0,029	1,592	0,167	2,385	0,665	11,911
2012	LPIN	1,091	-11.465.675.422	-0,046	-0,002	0,765	0,606	3,677	0,816	11,236
2012	MBTO	0,315	-74.210.768.899	0,005	0,075	1,069	0,322	2,595	0,248	11,785

Tahun	Perusahaan	Y	CONACC	Conv_ accrual	DA	MBC	Kep_ Publik	PRICE	RETVOL	SIZE
2012	MRAT	0,364	-28.161.715.965	0,000	-0,004	1,840	0,198	2,732	0,416	11,658
2012	MYTX	12,815	-69.609.162.441	-0,058	0,070	-0,130	0,203	2,476	0,847	12,256
2012	SMCB	0,185	-229.894.000.000	-0,004	0,016	0,379	0,052	3,406	0,387	13,085
2012	SMSM	0,777	37.279.843.154	0,045	-0,060	0,261	0,358	3,275	0,299	12,192
2012	ULTJ	0,091	25.830.116.981	0,001	-0,065	0,421	0,354	3,065	0,433	12,384
2013	AISA	-0,088	-352.876.000.000	0,051	0,033	0,563	0,443	3,107	0,413	12,701
2013	APLI	-0,397	45.216.151.453	0,117	-0,140	2,317	0,170	1,905	0,501	11,482
2013	ARNA	0,155	-17.934.855.061	0,022	-0,017	0,128	0,495	2,853	0,446	12,055
2013	ASII	0,010	-7.544.000.000.000	-0,045	-0,024	0,386	0,499	3,826	0,386	14,330
2013	AUTO	0,134	-807.439.000.000	-0,047	0,036	0,543	0,199	3,579	0,317	13,101
2013	BRNA	-0,595	63.973.816.000	0,066	-0,073	0,974	0,342	2,747	0,286	12,051
2013	BTON	2,085	-15.654.082.572	-0,105	0,048	1,695	0,089	2,826	0,504	11,246
2013	CPIN	-0,015	-799.106.000.000	0,003	0,002	0,180	0,445	3,612	0,584	13,197
2013	EKAD	0,045	-25.145.308.597	0,031	0,039	0,872	0,246	2,589	0,313	11,536
2013	ETWA	3,130	-255.552.693.026	-0,040	0,205	1,261	0,441	2,529	0,477	12,111
2013	FASW	0,013	231.682.666.792	0,060	-0,048	0,310	0,243	3,381	0,166	12,755
2013	GDST	1,351	86.727.491.682	0,002	-0,113	1,254	0,020	2,005	0,351	12,076
2013	GGRM	0,033	-3.019.013.000.000	0,022	0,018	0,364	0,235	4,647	0,365	13,706
2013	GJTL	-0,170	673.762.000.000	0,054	-0,073	0,978	0,401	3,385	0,506	13,186
2013	IKAI	-1,192	11.796.477.653	-0,019	0,024	1,854	0,182	2,191	0,547	11,683
2013	IMAS	-0,011	-3.373.501.074.378	-0,107	0,131	0,492	0,105	3,716	0,253	13,349

Tahun	Perusahaan	Y	CONACC	Conv_ accrual	DA	MBC	Kep_ Publik	PRICE	RETVOL	SIZE
2013	INAF	0,051	-99.080.225.593	-0,030	0,037	1,246	0,193	2,393	0,420	12,112
2013	INAI	2,897	62.230.662.853	0,073	-0,151	1,329	0,234	2,408	0,627	11,884
2013	INCI	5,119	-2.530.289.718	-0,106	0,006	2,902	0,536	2,394	0,552	11,134
2013	INDS	-0,495	45.628.802.260	-0,005	-0,073	1,248	0,115	3,296	0,372	12,342
2013	JPFA	0,027	-837.657.000.000	0,011	0,031	0,404	0,423	3,173	0,468	13,174
2013	JPRS	0,458	62.267.797.827	-0,085	-0,209	1,790	0,160	2,509	0,432	11,576
2013	KAEF	-0,004	7.178.252.602	0,029	-0,069	0,496	0,100	2,897	0,521	12,393
2013	KDSI	1,194	36.083.047.745	0,018	-0,077	2,519	0,192	2,646	0,432	11,930
2013	KIAS	0,968	47.199.661.334	0,001	-0,041	0,885	0,018	2,255	0,409	12,356
2013	LMPI	0,458	-37.210.016.534	0,000	0,016	1,833	0,167	2,501	0,808	11,915
2013	LPIN	-6,070	-17.247.507.808	-0,034	0,030	1,350	0,606	3,696	0,638	11,293
2013	MBTO	0,498	-36.178.526.712	-0,049	0,011	1,383	0,322	2,582	0,312	11,787
2013	MRAT	0,097	2.899.535.947	-0,066	-0,062	1,898	0,198	2,705	0,331	11,643
2013	MYTX	-8,525	-118.041.833.142	-0,009	0,108	-0,231	0,203	2,415	1,057	12,321
2013	SMCB	-0,208	710.807.000.000	0,043	-0,047	0,503	0,040	3,442	0,426	13,173
2013	SMSM	-1,111	-1.467.334.630	-0,012	-0,037	0,203	0,335	3,415	0,350	12,231
2013	ULTJ	0,201	-254.497.669.433	-0,005	0,056	0,155	0,356	3,556	0,651	12,449

Lampiran 2. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CSPREAD	84	-1,96	,71	-,5253	,59729
CONACC	84	-197450000 00000	159974000 0000	-670022840959	2860734863398
Conv_accrual	84	-,13913	,28651	-,0041175	,05327189
DA	84	-,36322	,24340	,0015394	,08773911
MBC	84	-2,90209	-,12766	-1,0766998	,72105990
KEP_Publik	84	,01760	,60550	,2642286	,14699435
PRICE	84	1,90424	4,72419	2,8301934	,65011434
RETVOL	84	,16550	1,06203	,5030312	,16952372
SIZE	84	11,12149	14,26072	12,2081255	,68346108
Valid N (listwise)	84				

Lampiran 3. Uji Asumsi Klasik

Hasil Uji Normalitas – Model 1
 Sebelum Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,17951380
Most Extreme Differences	Absolute	,192
	Positive	,165
	Negative	-,192
Kolmogorov-Smirnov Z		1,907
Asymp. Sig. (2-tailed)		,001

a Test distribution is Normal.

b Calculated from data.

Hasil Uji Normalitas – Model 1
 Setelah Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,48925579
Most Extreme Differences	Absolute	,060
	Positive	,050
	Negative	-,060
Kolmogorov-Smirnov Z		,552
Asymp. Sig. (2-tailed)		,921

a Test distribution is Normal.

b Calculated from data.

Hasil Uji Normalitas – Model 2
 Sebelum Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,17049550
Most Extreme Differences	Absolute	,189
	Positive	,157
	Negative	-,189
Kolmogorov-Smirnov Z		1,877
Asymp. Sig. (2-tailed)		,002

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Normalitas – Model 2
 Setelah Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,49239264
Most Extreme Differences	Absolute	,055
	Positive	,038
	Negative	-,055
Kolmogorov-Smirnov Z		,504
Asymp. Sig. (2-tailed)		,961

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Normalitas – Model 3
 Sebelum Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,14956252
Most Extreme Differences	Absolute	,172
	Positive	,160
	Negative	-,172
Kolmogorov-Smirnov Z		1,710
Asymp. Sig. (2-tailed)		,006

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Normalitas – Model 3
 Setelah Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,49021588
Most Extreme Differences	Absolute	,054
	Positive	,047
	Negative	-,054
Kolmogorov-Smirnov Z		,498
Asymp. Sig. (2-tailed)		,965

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Normalitas – Model 4
 Sebelum Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		99
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	1,16163493
Most Extreme Differences	Absolute	,142
	Positive	,138
	Negative	-,142
Kolmogorov-Smirnov Z		1,413
Asymp. Sig. (2-tailed)		,037

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Normalitas – Model 4
 Setelah Deteksi Adanya Data Outlier
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		84
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,48549673
Most Extreme Differences	Absolute	,062
	Positive	,046
	Negative	-,062
Kolmogorov-Smirnov Z		,570
Asymp. Sig. (2-tailed)		,902

- a Test distribution is Normal.
 b Calculated from data.

Hasil Uji Autokorelasi – Model 1

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,574(a)	,329	,286	,50469	1,807

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, CONACC, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Autokorelasi – Model 2

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,574(a)	0,330	0,287	0,50793	1,945

a Predictors: (Constant), SIZE, Conv_accrual, KEP_Publik, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Autokorelasi – Model 3

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,571(a)	,326	,283	,50568	1,837

a Predictors: (Constant), SIZE, KEP_Publik, DA, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Autokorelasi – Model 4

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,582(a)	,339	,297	,50082	1,903

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, MBC, PRICE

b Dependent Variable: CSPREAD

Lampiran 4. Analisis Regresi Linier Berganda

Hasil Uji Koefisien Determinasi – Model 1

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,574(a)	,329	,286	,50469	1,807

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, CONACC, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Koefisien Determinasi – Model 2

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,574(a)	0,330	0,287	0,50793	1,945

a Predictors: (Constant), SIZE, Conv_accrual, KEP_Publik, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Koefisien Determinasi – Model 3

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,571(a)	,326	,283	,50568	1,837

a Predictors: (Constant), SIZE, KEP_Publik, DA, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Koefisien Determinasi – Model 4

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,582(a)	,339	,297	,50082	1,903

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, MBC, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Statistik F – Model 1

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,743	5	1,949	7,650	,000(a)
	Residual	19,868	78	,255		
	Total	29,611	83			

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, CONACC, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Statistik F – Model 2

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,909	5	1,982	7,681	,000(a)
	Residual	20,123	78	,258		
	Total	30,032	83			

a Predictors: (Constant), SIZE, Conv_accrual, KEP_Publik, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Statistik F – Model 3

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9,665	5	1,933	7,559	,000(a)
	Residual	19,946	78	,256		
	Total	29,611	83			

a Predictors: (Constant), SIZE, KEP_Publik, DA, RETVOL, PRICE

b Dependent Variable: CSPREAD

Hasil Uji Statistik F – Model 4

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	10,047	5	2,009	8,011	,000(a)
	Residual	19,564	78	,251		
	Total	29,611	83			

a Predictors: (Constant), SIZE, KEP_Publik, RETVOL, MBC, PRICE

b Dependent Variable: CSPREAD

Hasil Uji t – Model 1

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5,588	1,442		3,876	,000
CONACC	-5,39E-014	,000	-,258	-2,168	,033
KEP_Publik	-,548	,407	-,135	-1,346	,182
PRICE	-,023	,114	-,025	-,204	,839
RETVOL	,535	,351	,152	1,525	,131
SIZE	-,509	,125	-,582	-4,084	,000

a Dependent Variable: CSPREAD

Hasil Uji t – Model 2

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,693	1,264		2,131	,036
Conv_accrual	-3,561	1,547	-,221	-2,301	,024
KEP_Publik	-,423	,393	-,105	-1,077	,285
PRICE	-,164	,113	-,172	-1,450	,151
RETVOL	,598	,355	,170	1,685	,096
SIZE	-,242	,110	-,270	-2,201	,031

a Dependent Variable: CSPREAD

Hasil Uji t – Model 3

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,332	1,248		2,669	,009
DA	-1,394	,666	-,205	-2,092	,040
KEP_Publik	-,118	,403	-,029	-,293	,770
PRICE	-,048	,114	-,052	-,421	,675
RETVOL	,643	,354	,182	1,815	,073
SIZE	-,329	,109	-,376	-3,016	,003

a Dependent Variable: CSPREAD

Hasil Uji t – Model 4

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	2,038	1,427		1,428	,157
MBC	-,243	,099	-,294	-2,447	,017
KEP_Publik	-,367	,390	-,090	-,942	,349
PRICE	,023	,115	,025	,196	,845
RETVOL	,515	,348	,146	1,479	,143
SIZE	-,250	,117	-,286	-2,138	,036

a Dependent Variable: CSPREAD