

Lampiran 1. Sampel Nama Perusahaan

No	Kode Perusahaan	Nama Perusahaan
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMCB	Holcim Indonesia Tbk
3	SMGR	Semen Gresik Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	IKAI	Inti Keramik Alam Asri Industri Tbk
7	KIAS	Keramika Indonesia Assosiasi Tbk
8	MLIA	Mulia Industrindo Tbk
9	TOTO	Surya Toto Indonesia Tbk
10	ALKA	Alaska Industrindo Tbk
11	ALMI	Alumindo Light Metal Industry Tbk
12	BTON	Beton Jaya Manunggal Tbk
13	CTBN	Citra Turbindo Tbk
14	INAI	Indal Aluminium Industry Tbk
15	JKSW	Jakarta Kyoei Steel Work LTD Tbk
16	JPRS	Jaya Pari Steel Tbk
17	LION	Lion Metal Works Tbk
18	LMSH	Lionmesh Prima Tbk
19	MYRX	Hanson International Tbk
20	PICO	Pelangi Indah Canindo Tbk
21	TBMS	Tembaga Mulia Semanan Tbk
22	BRPT	Barito Pasific Tbk
23	BUDI	Budi Acid Jaya Tbk
24	DPNS	Duta Pertiwi Nusantara
25	EKAD	Ekadharma International Tbk
26	ETWA	Eterindo Wahanatama Tbk
27	INCI	Intan Wijaya International Tbk
28	SRSN	Indo Acitama Tbk
29	UNIC	Unggul Indah Cahaya Tbk
30	AKPI	Argha Karya Prima Industry Tbk
31	APLI	Asiaplast Industries Tbk
32	BRNA	Berlina Tbk

33	FPNI	Titan Kimia Nusantara Tbk
34	IGAR	Champion Pasific Indonesia Tbk
35	SIMA	Siwani Makmur Tbk
36	TRST	Trias Sentosa Tbk
37	CPIN	Charoen Pokphand Indonesia Tbk
38	JPFA	Japfa Comfeed Indonesia Tbk
39	MAIN	Malindo Feedmill Tbk
40	SIPD	Siearad Produce Tbk
41	SULI	Sumalindo Lestari Jaya Tbk
42	TIRT	Tirta Mahakam Resources Tbk
43	FASW	Fajar Surya Wisesa Tbk
44	INKP	Indah Kiat Pulp & paper Tbk
45	SPMA	Suparma Tbk
46	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
47	ASII	Astra International Tbk
48	AUTO	Astra Auto Part Tbk
49	BRAM	Indo Kordsa Tbk
50	GDYR	Goodyear Indonesia Tbk
51	GJTL	Gajah Tunggal Tbk
52	IMAS	Indomobil Sukses International Tbk
53	INDS	Indospring Tbk
54	LPIN	Multi Prima Sejahtera Tbk
55	MASA	Multistrada Arah Sarana Tbk
56	NIPS	Nipress Tbk
57	PRAS	Prima alloy steel Universal Tbk
58	SMSM	Selamat Sempurna Tbk
59	ADMG	Polychem Indonesia Tbk
60	ARGO	Argo Pantes Tbk
61	ERTX	Eratex Djaya Tbk
62	ESTI	Ever Shine Textile Industry Tbk
63	HDTX	Pan Asia Indosyntec Tbk
64	INDR	Indo Rama Synthetic Tbk
65	KARW	Karwell Indonesia Tbk
66	MYTX	Apac Citra Centertex Tbk
67	PBRX	Pan Brothers Tbk

68	POLY	Asia Pasific Fibers Tbk
69	SSTM	Sunson Textile Manufacturer Tbk
70	BIMA	Primarindo Asia Infrastructure Tbk
71	IKBI	Sumi Indo Kabel Tbk
72	JECC	Jembo Cable Company Tbk
73	KBLI	KMI Wire and Cable Tbk
74	KBLM	Kabelindo Murni Tbk
75	SCCO	Supreme Cable Manufacturing and Commerce Tbk
76	VOKS	Voksel Electric Tbk
77	ADES	Akasha Wira International Tbk
78	AISA	Tiga Pilar Sejahtera Food Tbk
79	CEKA	Cahaya Kalbar Tbk
80	DAVO	Davomas Abadi Tbk
81	DLTA	Delta Djakarta Tbk
82	INDF	Indofood Sukses Makmur Tbk
83	MLBI	Multi Bintang Indonesia Tbk
84	MYOR	Mayora Indah Tbk
85	SKLT	Sekar Laut Tbk
86	STTP	Siantar Top Tbk
87	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
88	GGRM	Gudang Garam Tbk
89	HMSP	Hanjaya Mandala Sampoerna Tbk
90	RMBA	Bentoel International Investama Tbk
91	DVLA	Darya Varia Laboratoria Tbk
92	INAF	Indofarma Tbk
93	KAEF	Kimia Farma Tbk
94	KLBF	Kalbe Farma Tbk
95	MERK	Merck Tbk
96	PYFA	Pyridam Farma Tbk
97	SCPI	Schering Plough Indonesia Tbk
98	SQBI	Taisho Pharmaceutical Indonesia Tbk
99	TSPC	Tempo Scan Pasific Tbk
100	MRAT	Mustika Ratu Tbk

101	TCID	Mandom Indonesia Tbk
102	UNVR	Unilever Indonesia Tbk
103	KDSI	Kedawung Setia Industrial Tbk
104	KICI	Kedaung Indag Can Tbk
105	LMPI	Langgeng Makmur Industry Tbk

Lampiran 2. Klasifikasi Perusahaan Berdasarkan *Life Cycle*

No	Perusahaan	<i>Life Cycle</i>	No	Perusahaan	<i>Life Cycle</i>
1	IKAI	<i>Growth</i>	54	IMAS	<i>Mature</i>
2	MLIA	<i>Growth</i>	55	INDS	<i>Mature</i>
3	BRPT	<i>Growth</i>	56	MASA	<i>Mature</i>
4	ETWA	<i>Growth</i>	57	NIPS	<i>Mature</i>
5	SRSN	<i>Growth</i>	58	SMSM	<i>Mature</i>
6	FPNI	<i>Growth</i>	59	ADMG	<i>Mature</i>
7	SIMA	<i>Growth</i>	60	ARGO	<i>Mature</i>
8	SULI	<i>Growth</i>	61	ERTX	<i>Mature</i>
9	TIRT	<i>Growth</i>	62	ESTI	<i>Mature</i>
10	LPIN	<i>Growth</i>	63	HDTX	<i>Mature</i>
11	PRAS	<i>Growth</i>	64	INDR	<i>Mature</i>
12	MYTX	<i>Growth</i>	65	KARW	<i>Mature</i>
13	POLY	<i>Growth</i>	66	PBRX	<i>Mature</i>
14	INTP	<i>Mature</i>	67	SSTM	<i>Mature</i>
15	SMCB	<i>Mature</i>	68	BIMA	<i>Mature</i>
16	SMGR	<i>Mature</i>	69	IKBI	<i>Mature</i>
17	AMFG	<i>Mature</i>	70	JECC	<i>Mature</i>
18	ARNA	<i>Mature</i>	71	KBLI	<i>Mature</i>
19	KIAS	<i>Mature</i>	72	KBLM	<i>Mature</i>
20	TOTO	<i>Mature</i>	73	SCCO	<i>Mature</i>
21	ALKA	<i>Mature</i>	74	VOKS	<i>Mature</i>
22	ALMI	<i>Mature</i>	75	ADES	<i>Mature</i>
23	BTON	<i>Mature</i>	76	AISA	<i>Mature</i>
24	CTBN	<i>Mature</i>	77	CEKA	<i>Mature</i>
25	INAI	<i>Mature</i>	78	DAVO	<i>Mature</i>
26	JKSW	<i>Mature</i>	79	DLTA	<i>Mature</i>
27	JPRS	<i>Mature</i>	80	INDF	<i>Mature</i>
28	LION	<i>Mature</i>	81	MLBI	<i>Mature</i>
29	LMSH	<i>Mature</i>	82	MYOR	<i>Mature</i>
30	MYRX	<i>Mature</i>	83	SKLT	<i>Mature</i>
31	PICO	<i>Mature</i>	84	STTP	<i>Mature</i>
32	TBMS	<i>Mature</i>	85	ULTJ	<i>Mature</i>

No	Perusahaan	<i>Life Cycle</i>	No	Perusahaan	<i>Life Cycle</i>
33	BUDI	<i>Mature</i>	86	GGRM	<i>Mature</i>
34	DPNS	<i>Mature</i>	87	HMSP	<i>Mature</i>
35	EKAD	<i>Mature</i>	88	RMBA	<i>Mature</i>
36	INCI	<i>Mature</i>	89	DVLA	<i>Mature</i>
37	UNIC	<i>Mature</i>	90	INAF	<i>Mature</i>
38	AKPI	<i>Mature</i>	91	KAEF	<i>Mature</i>
39	APLI	<i>Mature</i>	92	KLBF	<i>Mature</i>
40	TRST	<i>Mature</i>	93	MERK	<i>Mature</i>
41	CPIN	<i>Mature</i>	94	PYFA	<i>Mature</i>
42	JPFA	<i>Mature</i>	95	SCPI	<i>Mature</i>
43	MAIN	<i>Mature</i>	96	SQBI	<i>Mature</i>
44	SIPD	<i>Mature</i>	97	TSPC	<i>Mature</i>
45	FASW	<i>Mature</i>	98	MRAT	<i>Mature</i>
46	INKP	<i>Mature</i>	99	TCID	<i>Mature</i>
47	SPMA	<i>Mature</i>	100	UNVR	<i>Mature</i>
48	TKIM	<i>Mature</i>	101	KDSI	<i>Mature</i>
49	ASII	<i>Mature</i>	102	KICI	<i>Mature</i>
50	AUTO	<i>Mature</i>	103	LMPI	<i>Mature</i>
51	BRAM	<i>Mature</i>	104	BRNA	<i>Stagnant</i>
52	GDYR	<i>Mature</i>	105	IGAR	<i>Stagnant</i>
53	GJTL	<i>Mature</i>			

Lampiran 3. Klasifikasi Perusahaan Berdasarkan Ukuran

Perusahaan

No	Perusahaan	UP	No	Perusahaan	UP
1	SIMA	KECIL	54	SMSM	SEDANG
2	LMSH	KECIL	55	TOTO	SEDANG
3	BTON	KECIL	56	VOKS	SEDANG
4	KICI	KECIL	57	PBRX	SEDANG
5	BIMA	KECIL	58	HDTX	SEDANG
6	PYFA	KECIL	59	SCCO	SEDANG
7	INCI	KECIL	60	TBMS	SEDANG
8	LPIN	KECIL	61	KIAS	SEDANG
9	DPNS	KECIL	62	SPMA	SEDANG
10	ALKA	KECIL	63	AKPI	SEDANG
11	EKAD	KECIL	64	SULI	SEDANG
12	SKLT	KECIL	65	KAEF	SEDANG
13	ERTX	KECIL	66	ALMI	SEDANG
14	KARW	KECIL	67	ARGO	SEDANG
15	JKSW	KECIL	68	BRAM	SEDANG
16	ADES	KECIL	69	BUDI	SEDANG
17	SCPI	KECIL	70	ULTJ	SEDANG
18	APLI	KECIL	71	MYTX	BESAR
19	LION	KECIL	72	SIPD	BESAR
20	SQBI	KECIL	73	CTBN	BESAR
21	IGAR	KECIL	74	TRST	BESAR
22	JPRS	KECIL	75	AISA	BESAR
23	SRSN	KECIL	76	AMFG	BESAR
24	MRAT	KECIL	77	FPNI	BESAR
25	NIPS	KECIL	78	UNIC	BESAR
26	MERK	KECIL	79	DAVO	BESAR
27	KBLM	KECIL	80	TSPC	BESAR
28	PICO	KECIL	81	MASA	BESAR
29	PRAS	KECIL	82	FASW	BESAR
30	INAI	KECIL	83	POLY	BESAR
31	ESTI	KECIL	84	ADMG	BESAR

No	Perusahaan	UP	No	Perusahaan	UP
32	KDSI	KECIL	85	MYOR	BESAR
33	BRNA	KECIL	86	MLIA	BESAR
34	TIRT	KECIL	87	RMBA	BESAR
35	LMPI	KECIL	88	AUTO	BESAR
36	IKAI	SEDANG	89	INDR	BESAR
37	JECC	SEDANG	90	KLBF	BESAR
38	IKBI	SEDANG	91	JPFA	BESAR
39	ETWA	SEDANG	92	CPIN	BESAR
40	DLTA	SEDANG	93	UNVR	BESAR
41	CEKA	SEDANG	94	SMCB	BESAR
42	KBLI	SEDANG	95	IMAS	BESAR
43	ARNA	SEDANG	96	GJTL	BESAR
44	STTP	SEDANG	97	INTP	BESAR
45	DVLA	SEDANG	98	SMGR	BESAR
46	SSTM	SEDANG	99	BRPT	BESAR
47	INAF	SEDANG	100	HMSP	BESAR
48	GDYR	SEDANG	101	TKIM	BESAR
49	TCID	SEDANG	102	GGRM	BESAR
50	INDS	SEDANG	103	INDF	BESAR
51	MLBI	SEDANG	104	INKP	BESAR
52	MYRX	SEDANG	105	ASII	BESAR
53	MAIN	SEDANG			

Lampiran 4. Statistik Deskriptif Manajemen Laba Akrual dan Riil Secara Keseluruhan

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Abnormal CFO	840	-7.43966	397.57967	.0000001	27.92710258
Abnormal Discretionary Expenses	840	-5.29149	229.02150	.0000001	19.00847023
Abnormal Production Costs	840	-2.14044	2.87679	.0000000	.34263676
Manajemen Laba Akrual	840	-596.523	1.92863	-5.14441	52.07914089
Valid N (listwise)	840				

Descriptive Statistics

Tahun		N	Minimum	Maximum	Mean	Std. Deviation
2006	Abnormal CFO	105	-3.61573	215.44631	-.6780765	21.30061973
	Abnormal Discretionary Expenses	105	-2.30722	210.07460	.1725250	20.68920586
	Abnormal Production Costs	105	-1.30288	1.83950	.0520317	.37660200
	Manajemen Laba Akrua	105	-485.501	1.83643	-4.66221	47.37869845
	Valid N (listwise)	105				
2007	Abnormal CFO	105	-3.46076	273.86475	-.1203972	27.01058334
	Abnormal Discretionary Expenses	105	-2.29487	211.92834	.1867856	20.86777526
	Abnormal Production Costs	105	-1.17784	1.21047	.0585468	.30321826
	Manajemen Laba Akrua	105	-540.566	1.58271	-5.21704	52.74984354
	Valid N (listwise)	105				
2008	Abnormal CFO	105	-7.43966	305.68777	.1258866	30.11785970
	Abnormal Discretionary Expenses	105	-2.36296	229.02150	.3524747	22.53356106
	Abnormal Production Costs	105	-1.82919	2.58363	.0201371	.40925403
	Manajemen Laba Akrua	105	-528.173	1.77614	-5.08691	51.54160116
	Valid N (listwise)	105				
2009	Abnormal CFO	105	-3.33663	397.57967	1.5021141	39.05607669
	Abnormal Discretionary Expenses	105	-5.29149	227.31097	.3268129	22.36980408
	Abnormal Production Costs	105	-1.19054	.65361	-.0507779	.25651285
	Manajemen Laba Akrua	105	-596.523	1.92590	-5.78887	58.20875476
	Valid N (listwise)	105				
2010	Abnormal CFO	105	-3.71131	257.98135	-.2110430	25.44648565
	Abnormal Discretionary Expenses	105	-2.46787	177.18332	-.0846548	17.48259889
	Abnormal Production Costs	105	-1.16767	.77368	-.0477037	.27922210
	Manajemen Laba Akrua	105	-526.711	1.92863	-5.05194	51.40082841
	Valid N (listwise)	105				
2011	Abnormal CFO	105	-3.61133	280.69073	-.0221689	27.66324214
	Abnormal Discretionary Expenses	105	-2.46230	168.13095	-.2317154	16.59177393
	Abnormal Production Costs	105	-1.19307	.87024	-.0080017	.29154439
	Manajemen Laba Akrua	105	-561.664	1.76619	-5.40599	54.80993304
	Valid N (listwise)	105				
2012	Abnormal CFO	105	-5.04264	281.29294	.0223384	27.72513885
	Abnormal Discretionary Expenses	105	-2.46060	160.04358	-.2790267	15.80293164
	Abnormal Production Costs	105	-1.12323	2.87679	.0221991	.39197109
	Manajemen Laba Akrua	105	-576.643	1.71148	-5.54131	56.27202757
	Valid N (listwise)	105				
2013	Abnormal CFO	105	-3.61725	224.33367	-.6186530	22.16893073
	Abnormal Discretionary Expenses	105	-2.46310	147.26824	-.4432008	14.55749628
	Abnormal Production Costs	105	-2.14044	.90696	-.0464315	.38625907
	Manajemen Laba Akrua	105	-457.608	1.90688	-4.40104	44.65640455
	Valid N (listwise)	105				

Lampiran 5. Statistik Deskriptif Manajemen Laba Akrual dan Riil Berdasarkan Siklus Hidup Perusahaan

Descriptive Statistics

Life Cycle		N	Minimum	Maximum	Mean	Std. Deviation
Growth	Abnormal CFO	104	-7.43966	-1.93473	-3.03961	.54001794
	Abnormal Discretionary Expenses	104	-2.46787	-1.52184	-2.08755	.17093673
	Abnormal Production Costs	104	-2.14044	2.58363	.1950036	.39823423
	Manajemen Laba Akrual	104	-3.59618	.54874	-.3205517	.93045957
	Valid N (listwise)	104				
Mature	Abnormal CFO	720	-5.04264	397.57967	.4978672	30.13813849
	Abnormal Discretionary Expenses	720	-5.29149	229.02150	.3436997	20.51323653
	Abnormal Production Costs	720	-1.82919	2.87679	-.0287620	.32837016
	Manajemen Laba Akrual	720	-596.523	1.92863	-5.95872	56.21502196
	Valid N (listwise)	720				
Stagnant	Abnormal CFO	16	-3.07097	-2.26009	-2.64657	.25551322
	Abnormal Discretionary Expenses	16	-2.09958	-1.72860	-1.89742	.09973363
	Abnormal Production Costs	16	-.13832	.13746	.0267644	.07039314
	Manajemen Laba Akrual	16	.05358	.23660	.1444479	.05181889
	Valid N (listwise)	16				

Lampiran 6. Statistik Deskriptif Manajemen Laba Akrual dan Riil Berdasarkan Ukuran Perusahaan

Descriptive Statistics

Ukuran Perusahaan		N	Minimum	Maximum	Mean	Std. Deviation
Kecil	Abnormal CFO	280	-5.04264	5.21372	-2.57949	.96127895
	Abnormal Discretionary Expenses	280	-2.46787	3.08510	-1.80089	.57103991
	Abnormal Production Costs	280	-2.14044	2.87679	.0899486	.40321020
	Manajemen Laba Akrual	280	-.70822	1.92863	.1364983	.43303587
	Valid N (listwise)	280				
Sedang	Abnormal CFO	280	-3.61725	8.75581	-2.63917	1.00363708
	Abnormal Discretionary Expenses	280	-5.29149	5.22627	-1.82888	.55555644
	Abnormal Production Costs	280	-1.71813	.72866	-.0343630	.25557791
	Manajemen Laba Akrual	280	-5.75722	1.06309	-.1606972	.56735948
	Valid N (listwise)	280				
Besar	Abnormal CFO	280	-7.43966	397.57967	5.2186616	47.98363080
	Abnormal Discretionary Expenses	280	-2.36296	229.02150	3.6297714	32.65098967
	Abnormal Production Costs	280	-1.30288	2.58363	-.0555856	.33576371
	Manajemen Laba Akrual	280	-596.523	.67456	-15.4090	89.42588679
	Valid N (listwise)	280				

Lampiran 7. Hasil Uji Normalitas dan Uji Beda Berdasarkan *Life Cycle (Growth)*

- a. *Life Cycle Growth* dan Manajemen Laba (*Abnormal CFO* dan *Akrual*)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akrual
N		104	104
Normal Parameters ^{a,b}	Mean	-3.03961	-.3205517
	Std. Deviation	.54001794	.93045957
Most Extreme Differences	Absolute	.201	.258
	Positive	.121	.189
	Negative	-.201	-.258
Kolmogorov-Smirnov Z		2.054	2.628
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akrual - Riil
Z	-8.756 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	104	-7.43966	-1.93473	-3.03961	.54001794
Akrual	104	-3.59618	.54874	-.3205517	.93045957
Valid N (listwise)	104				

b. Life Cycle Growth dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		104	104
Normal Parameters ^{a,b}	Mean	-2.08755	-.3205517
	Std. Deviation	.17093673	.93045957
Most Extreme Differences	Absolute	.063	.258
	Positive	.054	.189
	Negative	-.063	-.258
Kolmogorov-Smirnov Z		.646	2.628
Asymp. Sig. (2-tailed)		.799	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-8.493 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	104	-2.46787	-1.52184	-2.08755	.17093673
Akruai	104	-3.59618	.54874	-.3205517	.93045957
Valid N (listwise)	104				

c. Life Cycle Growth dan Manajemen Laba (Abnormal Production Cost dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		104	104
Normal Parameters ^{a,b}	Mean	.1950036	-.3205517
	Std. Deviation	.39823423	.93045957
Most Extreme Differences	Absolute	.254	.258
	Positive	.254	.189
	Negative	-.226	-.258
Kolmogorov-Smirnov Z		2.586	2.628
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-5.753 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	104	-2.14044	2.58363	.1950036	.39823423
Akruai	104	-3.59618	.54874	-.3205517	.93045957
Valid N (listwise)	104				

Lampiran 8. Hasil Uji Normalitas dan Uji Beda Berdasarkan Life Cycle (Mature)

- a. Life Cycle Mature dan Manajemen Laba (Abnormal CFO dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		720	720
Normal Parameters ^{a,b}	Mean	.4978672	-5.9587
	Std. Deviation	30.13814	56.21502
Most Extreme Differences	Absolute	.489	.520
	Positive	.489	.444
	Negative	-.443	-.520
Kolmogorov-Smirnov Z		13.112	13.946
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-21.573 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	720	-5.04264	397.57967	.4978672	30.13813849
Akruai	720	-596.52	1.93	-5.9587	56.21502
Valid N (listwise)	720				

b. Life Cycle Mature dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		720	720
Normal Parameters ^{a,b}	Mean	.3436997	-5.95872
	Std. Deviation	20.51324	56.21502
Most Extreme Differences	Absolute	.499	.520
	Positive	.499	.444
	Negative	-.446	-.520
Kolmogorov-Smirnov Z		13.389	13.946
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-21.731 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	720	-5.29149	229.02150	.3436997	20.51323653
Akruai	720	-596.523	1.92863	-5.95872	56.21502196
Valid N (listwise)	720				

c. Life Cycle Mature dan Manajemen Laba (Abnormal Production Cost dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		720	720
Normal Parameters ^{a,b}	Mean	-.0287620	-5.95872
	Std. Deviation	.32837016	56.21502
Most Extreme Differences	Absolute	.122	.520
	Positive	.117	.444
	Negative	-.122	-.520
Kolmogorov-Smirnov Z		3.280	13.946
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-2.142 ^a
Asymp. Sig. (2-tailed)	.032

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	720	-1.82919	2.87679	-.0287620	.32837016
Akruai	720	-596.523	1.92863	-5.95872	56.21502196
Valid N (listwise)	720				

Lampiran 9. Hasil Uji Normalitas dan Uji Beda Berdasarkan Life Cycle (Stagnant)

- a. Life Cycle Stagnant dan Manajemen Laba (Abnormal CFO dan Akrual)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akrual
N		16	16
Normal Parameters ^{a,b}	Mean	-2.64657	.1444479
	Std. Deviation	.25551322	.05181889
Most Extreme Differences	Absolute	.167	.086
	Positive	.167	.079
	Negative	-.135	-.086
Kolmogorov-Smirnov Z		.670	.343
Asymp. Sig. (2-tailed)		.761	1.000

a. Test distribution is Normal.

b. Calculated from data.

Paired Samples Test

Pair 1	Riil - Akrual	Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
		-2.79102	.25301364	.06325341	-2.92584	-2.65620	-44.124	15	.000

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	16	-3.07097	-2.26009	-2.64657	.25551322
Akrual	16	.05358	.23660	.1444479	.05181889
Valid N (listwise)	16				

b. Life Cycle Stagnant dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		16	16
Normal Parameters ^{a,b}	Mean	-1.89742	.1444479
	Std. Deviation	.09973363	.05181889
Most Extreme Differences	Absolute	.133	.086
	Positive	.080	.079
	Negative	-.133	-.086
Kolmogorov-Smirnov Z		.532	.343
Asymp. Sig. (2-tailed)		.940	1.000

a. Test distribution is Normal.

b. Calculated from data.

Paired Samples Test

Pair 1	Riil - Akruai	Paired Differences				t	df	Sig. (2-tailed)	
		Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
					Lower				Upper
		-2.04186	.09856057	.02464014	-2.09438	-1.98934	-82.867	15	.000

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	16	-2.09958	-1.72860	-1.89742	.09973363
Akruai	16	.05358	.23660	.1444479	.05181889
Valid N (listwise)	16				

c. Life Cycle Stagnant dan Manajemen Laba (Abnormal Production Cost dan Akrual)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akrual
N		16	16
Normal Parameters ^{a,b}	Mean	.0267644	.1444479
	Std. Deviation	.07039314	.05181889
Most Extreme Differences	Absolute	.102	.086
	Positive	.069	.079
	Negative	-.102	-.086
Kolmogorov-Smirnov Z		.407	.343
Asymp. Sig. (2-tailed)		.996	1.000

a. Test distribution is Normal.

b. Calculated from data.

Paired Samples Test

		Paired Differences					t	df	Sig. (2-tailed)
		Mean	Std. Deviation	Std. Error	95% Confidence Interval of the Difference				
					Lower	Upper			
Pair 1	Riil - Akrual	-.117684	.08028870	.02007218	-.160466	-.074901	-5.863	15	.000

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	16	-.13832	.13746	.0267644	.07039314
Akrual	16	.05358	.23660	.1444479	.05181889
Valid N (listwise)	16				

Lampiran 10. Hasil Uji Normalitas dan Uji Beda Berdasarkan Ukuran Perusahaan (Kecil)

- a. Ukuran Perusahaan Kecil dan Manajemen Laba (*Abnormal CFO* dan Akual)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akual
N		280	280
Normal Parameters ^{a,b}	Mean	-2.57949	.1364983
	Std. Deviation	.96127895	.43303587
Most Extreme Differences	Absolute	.209	.172
	Positive	.209	.172
	Negative	-.206	-.132
Kolmogorov-Smirnov Z		3.490	2.884
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akual - Riil
Z	-13.900 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-5.04264	5.21372	-2.57949	.96127895
Akual	280	-.70822	1.92863	.1364983	.43303587
Valid N (listwise)	280				

b. Ukuran Perusahaan Kecil dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	-1.80089	.1364983
	Std. Deviation	.57103991	.43303587
Most Extreme Differences	Absolute	.193	.172
	Positive	.193	.172
	Negative	-.170	-.132
Kolmogorov-Smirnov Z		3.233	2.884
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-14.177 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-2.46787	3.08510	-1.80089	.57103991
Akruai	280	-.70822	1.92863	.1364983	.43303587
Valid N (listwise)	280				

c. Ukuran Perusahaan Kecil dan Manajemen Laba (Abnormal Production Cost dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	.0899486	.1364983
	Std. Deviation	.40321020	.43303587
Most Extreme Differences	Absolute	.156	.172
	Positive	.148	.172
	Negative	-.156	-.132
Kolmogorov-Smirnov Z		2.618	2.884
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-.078 ^a
Asymp. Sig. (2-tailed)	.938

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-2.14044	2.87679	.0899486	.40321020
Akruai	280	-.70822	1.92863	.1364983	.43303587
Valid N (listwise)	280				

Lampiran 11. Hasil Uji Normalitas dan Uji Beda Berdasarkan Ukuran Perusahaan (Sedang)

a. Ukuran Perusahaan Sedang dan Manajemen Laba (*Abnormal* CFO dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	-2.63917	-.1606972
	Std. Deviation	1.003637	.56735948
Most Extreme Differences	Absolute	.214	.155
	Positive	.214	.123
	Negative	-.200	-.155
Kolmogorov-Smirnov Z		3.582	2.590
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-14.088 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-3.61725	8.75581	-2.63917	1.00363708
Akruai	280	-5.75722	1.06309	-.1606972	.56735948
Valid N (listwise)	280				

b. Ukuran Perusahaan Sedang dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	-1.82888	-.1606972
	Std. Deviation	.55555644	.56735948
Most Extreme Differences	Absolute	.182	.155
	Positive	.146	.123
	Negative	-.182	-.155
Kolmogorov-Smirnov Z		3.041	2.590
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-14.074 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-5.29149	5.22627	-1.82888	.55555644
Akruai	280	-5.75722	1.06309	-.1606972	.56735948
Valid N (listwise)	280				

c. Ukuran Perusahaan Sedang dan Manajemen Laba (Abnormal Production Cost dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	-.0343630	-.1606972
	Std. Deviation	.25557791	.56735948
Most Extreme Differences	Absolute	.127	.155
	Positive	.094	.123
	Negative	-.127	-.155
Kolmogorov-Smirnov Z		2.132	2.590
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-3.578 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-1.71813	.72866	-.0343630	.25557791
Akruai	280	-5.75722	1.06309	-.1606972	.56735948
Valid N (listwise)	280				

Lampiran 12. Hasil Uji Normalitas dan Uji Beda Berdasarkan Ukuran Perusahaan (Besar)

- a. Ukuran Perusahaan Besar dan Manajemen Laba (*Abnormal CFO dan Akruai*)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	5.2186616	-15.4090
	Std. Deviation	47.98363	89.42589
Most Extreme Differences	Absolute	.526	.524
	Positive	.526	.429
	Negative	-.420	-.524
Kolmogorov-Smirnov Z		8.809	8.768
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-12.847 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-7.43966	397.57967	5.2186616	47.98363080
Akruai	280	-596.523	.67456	-15.4090	89.42588679
Valid N (listwise)	280				

b. Ukuran Perusahaan Besar dan Manajemen Laba (Abnormal Discretionary Expenses dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	3.6297714	-15.4090
	Std. Deviation	32.65099	89.42589
Most Extreme Differences	Absolute	.526	.524
	Positive	.526	.429
	Negative	-.427	-.524
Kolmogorov-Smirnov Z		8.795	8.768
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-12.738 ^a
Asymp. Sig. (2-tailed)	.000

a. Based on negative ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-2.36296	229.02150	3.6297714	32.65098967
Akruai	280	-596.523	.67456	-15.4090	89.42588679
Valid N (listwise)	280				

c. Ukuran Perusahaan Besar dan Manajemen Laba (Abnormal Production Cost dan Akruai)

One-Sample Kolmogorov-Smirnov Test

		Riil	Akruai
N		280	280
Normal Parameters ^{a,b}	Mean	-.0555856	-15.4090
	Std. Deviation	.33576371	89.42589
Most Extreme Differences	Absolute	.177	.524
	Positive	.177	.429
	Negative	-.155	-.524
Kolmogorov-Smirnov Z		2.961	8.768
Asymp. Sig. (2-tailed)		.000	.000

a. Test distribution is Normal.

b. Calculated from data.

Test Statistics^b

	Akruai - Riil
Z	-3.031 ^a
Asymp. Sig. (2-tailed)	.002

a. Based on positive ranks.

b. Wilcoxon Signed Ranks Test

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Riil	280	-1.30288	2.58363	-.0555856	.33576371
Akruai	280	-596.523	.67456	-15.4090	89.42588679
Valid N (listwise)	280				