

Lampiran 1  
**Sampel Data Penelitian**

NO	Kode	Perusahaan
1.	ADES	PT Akasha Wira Internasional Tbk
2.	AKKU	Alam Karya Unggul Tbk
3.	ALKA	Alaska Industrindo Tbk
4.	ALMI	Alumindo Light Metal Industry Tbk
5.	AMFG	Asahimas Flat Glass Tbk
6.	APLI	Asiaplast Industries Tbk
7.	ARNA	Arwana Citra Mulia Tbk
8.	ASII	Astra Internasional Tbk
9.	AUTO	Astra Otoparts Tbk
10.	BATA	Sepatu Bata Tbk
11.	BIMA	Primarindo Asia Infrastructure tbk
12.	BRNA	Berlina Tbk
13.	BTON	Beton Jaya Manunggal Tbk
14.	BUDI	Budi Acid Jaya Tbk
15.	CPIN	Charoen Pokphand Indonesia Tbk
16.	DLTA	PT Delta Djakarta Tbk
17.	DVLA	PT Darya Varia Laboratorium Tbk
18.	EKAD	Ekadharma International Tbk
19.	ERTX	Eratex Djaya Tbk
20.	ETWA	Eterindo Wahanatama Tbk
21.	FASW	Fajar Surya Wisesa Tbk
22.	GDST	Gunawan Dianjaya Steel Tbk
23.	GGR M	Gudang Garam Tbk
24.	GJTL	Gajah Tunggal Tbk
25.	HMSP	Handjaya Mandala Sampoerna Tbk
26.	ICBP	PT Indofood CBP Sukses Makmur Tbk
27.	IGAR	Champion Pasific Indonesia Tbk

28.	INAI	Indal Aluminium Industry Tbk
29.	INCI	Intan Wijaya International Tbk
30.	INDF	PT Indofood Sukses Makmur Tbk
31.	INDS	Indospring Tbk
32.	INTP	Indocement tunggal Prakasa Tbk
33.	JECC	Jembo Cable Company Tbk
34.	JPFA	Japfa Comfeed Indonesia Tbk
35.	JPRS	Jaya Pari Steel Tbk
36.	KBLM	Kabelindo Murni Tbk
37.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
38.	KDSI	Kedawung Setia Industrial Tbk
39.	KIAS	Keramika Indonesia Assosiasi Tbk
40.	KLBF	PT Kalbe Farma Tbk
41.	LMPI	PT Langgeng Makmur Industry Tbk
42.	LPIN	Multi Prima Sejahtera Tbk
43.	MAIN	Malindo Feedmill Tbk
44.	MBTO	PT Martina Berto Tbk
45.	MER K	PT Merck Tbk
46.	MLBI	PT Multi Bintang Indonesia Tbk
47.	MRAT	PT Mustika Ratu Tbk
48.	NIPS	Nipress Tbk
49.	PBRX	Pan Brothers Tbk
50.	PICO	Pelangi Indah Canindo Tbk
51.	PYFA	PT Pyridam Farma Tbk
52.	RICY	Ricky Putra Globalindo Tbk
53.	RMBA	Bentoel International Investama Tbk
54.	ROTI	PT Nippon Indosiar Corporindo Tbk
55.	SIAP	Sekawan Intipratama Tbk
56.	SKLT	PT Sekar Laut Tbk
57.	SMCB	Holcim Indonesia Tbk

<b>58.</b>	<b>SMGR</b>	<b>Semen Indonesia (persero) Tbk</b>
<b>59.</b>	<b>SMSM</b>	<b>Selamat Sempurna Tbk</b>
<b>60.</b>	<b>SPMA</b>	<b>Suparma Tbk</b>
<b>61.</b>	<b>TOTO</b>	<b>Surya Toto Indonesia Tbk</b>
<b>62.</b>	<b>TRST</b>	<b>Trias Sentosa Tbk</b>
<b>63.</b>	<b>TSPC</b>	<b>PT Tempo Scan Pasific Tbk</b>
<b>64.</b>	<b>ULTJ</b>	<b>PT Ultrajaya Milk Industry and Trading Company Tbk</b>
<b>65.</b>	<b>UNIT</b>	<b>Nusantara Inti Corpora Tbk</b>
<b>66.</b>	<b>UNVR</b>	<b>PT Unilever Indonesia Tbk</b>
<b>67.</b>	<b>VOKS</b>	<b>Voksel Electric Tbk</b>

**Sumber: Olahan, 2014**

**Lampiran 2**  
**Hasil Perhitungan Beban Pajak Tangguhan (BT)**

NO	Kode	2010	2011	2012
1.	ADES	-0.0101	0.0111	0
2.	AKKU	0.0627	0.0858	0.0560
3.	ALKA	0.0003	-0.0034	0.0019
4.	ALMI	-0.0110	-0.0086	0.0061
5.	AMFG	0.0033	0.0025	0.0029
6.	APLI	-0.0004	0.0231	-0.0053
7.	ARNA	-0.0032	0.0018	-0.0028
8.	ASII	0.0024	0.0038	0.0038
9.	AUTO	-0.0063	-0.0077	-0.0089
10.	BATA	0.0068	0.0038	0.0047
11.	BIMA	-0.0353	-0.0261	-0.0394
12.	BRNA	0.0037	0.0015	0.0032
13.	BTON	0.0009	-0.0017	-0.0012
14.	BUDI	0.0127	0.0074	0.0020
15.	CPIN	0.0092	0.0006	0.0024
16.	DLTA	-0.0037	-0.0028	-0.0077
17.	DVLA	0.0026	0.0049	-0.0010
18.	EKAD	-0.0008	0.0013	0.0015
19.	ERTX	0.0120	-0.0197	0.0074
20.	ETWA	-0.0099	-0.0189	0.0016
21.	FASW	-0.0007	0.0049	-0.0012
22.	GDST	-0.0618	-0.0374	-0.0140
23.	GGRM	0.0010	-0.0027	-0.0008
24.	GJTL	-0.0026	0.0017	0.0008
25.	HMSP	0.0007	-0.0028	-0.0007
26.	ICBP	0.0066	0.0043	-0.0052
27.	IGAR	0.0085	0.0022	0.0017

28.	INAI	-0.0061	0.0055	0.0009
29.	INCI	-0.0061	0.0033	-0.0011
30.	INDF	-0.0068	0.0058	-0.0064
31.	INDS	-0.0112	0.0043	-0.0020
32.	INTP	-0.0005	-0.0015	-0.0027
33.	JECC	-0.0033	0.0040	0.0019
34.	JPFA	0.0008	-0.0005	-0.0048
35.	JPRS	-0.0104	0.0018	0.0006
36.	KBLM	0.0012	-0.0006	-0.0008
37.	KBRI	0.0003	0.2460	0.0007
38.	KDSI	0.0066	0.0022	0.0031
39.	KIAS	0.0065	0.0007	0.0035
40.	KLBF	0.0004	0.0001	-0.0013
41.	LMPI	0.0006	-0.0007	-0.0013
42.	LPIN	0.0004	0.0039	0.0068
43.	MAIN	0.0167	-0.0028	0.0074
44.	MBTO	-0.0059	-0.0019	-0.0032
45.	MERK	0.0042	0.0047	0.0018
46.	MLBI	0.0033	0.0042	-0.0132
47.	MRAT	-0.0037	0.0025	0.0021
48.	NIPS	-0.0012	-0.0012	-0.0013
49.	PBRX	0.0007	0.0007	-0.0003
50.	PICO	-0.0059	-0.0040	-0.0036
51.	PYFA	0.0029	0.0034	0.0003
52.	RICY	0.0019	0.0014	0.0002
53.	RMBA	0.0021	0.0366	-0.0257
54.	ROTI	0.0039	0.0054	0.0071
55.	SIAP	0.0018	0.0056	0.0064
56.	SKLT	0.0018	0.0050	0.0036
57.	SMCB	-0.0020	-0.0006	0.0032
58.	SMGR	0.0012	-0.0010	-0.0017

<b>59.</b>	<b>SMSM</b>	<b>0.0056</b>	<b>0.0011</b>	<b>0.0033</b>
<b>60.</b>	<b>SPMA</b>	<b>-0.0255</b>	<b>-0.0020</b>	<b>-0.0025</b>
<b>61.</b>	<b>TOTO</b>	<b>0.0046</b>	<b>-0.0065</b>	<b>-0.0063</b>
<b>62.</b>	<b>TRST</b>	<b>0.0016</b>	<b>-0.0021</b>	<b>-0.0032</b>
<b>63.</b>	<b>TSPC</b>	<b>0.0003</b>	<b>0.0012</b>	<b>0</b>
<b>64</b>	<b>ULTJ</b>	<b>-0.0255</b>	<b>-0.0126</b>	<b>0.0032</b>
<b>65.</b>	<b>UNIT</b>	<b>0.0003</b>	<b>0.0010</b>	<b>0.0007</b>
<b>66.</b>	<b>UNVR</b>	<b>0.0030</b>	<b>-0.0024</b>	<b>0.0053</b>
<b>67.</b>	<b>VOKS</b>	<b>-0.0001</b>	<b>0.0010</b>	<b>-0.0008</b>

Sumber: Olahan, 2014

**Lampiran 3**  
**Hasil Perhitungan AkruaI (TAcc)**

NO	Kode	2010	2011	2012
1.	ADES	0.3444	-0.0966	-0.0123
2.	AKKU	-0.0951	-0.2449	-0.1071
3.	ALKA	0.0206	-0.1118	0.0426
4.	ALMI	0.0794	-0.1197	0.0237
5.	AMFG	-0.0765	0.0007	-0.0240
6.	APLI	-0.0205	0.0614	0.0553
7.	ARNA	-0.0456	-0.0549	-0.0950
8.	ASII	0.0992	0.1065	0.0877
9.	AUTO	0.1469	0.1516	0.0773
10.	BATA	0.1461	-0.0289	0.0445
11.	BIMA	0.0523	0.0217	-0.1268
12.	BRNA	-0.0568	-0.0895	-0.0628
13.	BTON	-0.1864	-0.1611	-0.0125
14.	BUDI	-0.0691	-0.0043	0.0009
15.	CPIN	-0.0382	0.1974	0.1121
16.	DLTA	0.1332	-0.0361	-0.0503
17.	DVLA	-0.0812	0.0567	0.0322
18.	EKAD	0.0533	0.0649	0.0869
19.	ERTX	0.1286	1.2097	0.0395
20.	ETWA	0.3522	0.2729	-0.0239
21.	FASW	-0.2402	-0.3957	-0.0845
22.	GDST	0.2300	0.0736	-0.3301
23.	GGRM	0.0443	0.1642	0.0029
24.	GJTL	-0.0203	0.0619	-0.0535
25.	HMSP	-0.0360	-0.1480	0.2958
26.	ICBP	-0.0653	-0.0083	-0.0496
27.	IGAR	-0.2325	0.0820	0.0346

28.	INAI	0.2252	0.0167	0.2252
29.	INCI	-0.1521	-0.0816	0.0088
30.	INDF	-0.1223	0.0010	-0.0473
31.	INDS	-0.0963	0.1905	0.3824
32.	INTP	-0.0114	-0.0184	-0.0502
33.	JECC	-0.0150	0.0324	0.0523
34.	JPFA	-0.0447	0.1039	0.0942
35.	JPRS	-0.0576	0.1811	0.0456
36.	KBLM	-0.0048	-0.0700	0.1607
37.	KBRI	-0.4307	0.0131	0.0914
38.	KDSI	0.0715	-0.0394	-0.0232
39.	KIAS	-0.0179	-0.0293	-0.0293
40.	KLBF	-0.0039	0.0094	0.0478
41.	LMPI	-0.0314	0.0147	0.0245
42.	LPIN	-0.0308	0.0463	0.0634
43.	MAIN	0.0351	0.1436	0.0071
44.	MBTO	-0.5060	0.0662	0.1113
45.	MERK	-0.0940	0.0725	0.0332
46.	MLBI	0.1238	-0.1446	-0.0708
47.	MRAT	0.0542	0.0692	0.0514
48.	NIPS	-0.0396	0.1858	0.0256
49.	PBRX	0.0397	0.0344	0.0710
50.	PICO	0.0715	0.0458	0.0653
51.	PYFA	-0.0534	0.0346	0.0488
52.	RICY	-0.0371	-0.0058	-0.0410
53.	RMBA	-0.0705	-0.0130	0.0033
54.	ROTI	-0.0398	-0.0557	-0.0526
55.	SIAP	-0.0336	0.0476	-0.1037
56.	SKLT	-0.0163	-0.0588	-0.0341
57.	SMCB	-0.0324	-0.0988	-0.0284
58.	SMGR	0.0211	-0.0292	-0.0338



<b>59.</b>	<b>SMSM</b>	<b>-0.0163</b>	<b>-0.0098</b>	<b>-0.0637</b>
<b>60.</b>	<b>SPMA</b>	<b>-0.0372</b>	<b>-0.0533</b>	<b>0.0078</b>
<b>61.</b>	<b>TOTO</b>	<b>0.0373</b>	<b>-0.0133</b>	<b>0.0362</b>
<b>62.</b>	<b>TRST</b>	<b>0.0008</b>	<b>-0.0373</b>	<b>0.0172</b>
<b>63.</b>	<b>TSPC</b>	<b>-0.0291</b>	<b>-0.0007</b>	<b>0.0020</b>
<b>64.</b>	<b>ULTJ</b>	<b>-0.1175</b>	<b>-0.1508</b>	<b>-0.0634</b>
<b>65.</b>	<b>UNIT</b>	<b>-0.0455</b>	<b>-0.0840</b>	<b>-0.0345</b>
<b>66.</b>	<b>UNVR</b>	<b>-0.0307</b>	<b>-0.1491</b>	<b>-0.0336</b>
<b>67.</b>	<b>VOKS</b>	<b>-0.0845</b>	<b>-0.0243</b>	<b>0.0269</b>

**Sumber: Olahan,2014**

#### Lampiran 4

Hasil Perhitungan *Non Discretionary Accrual* (NDA)

NO	Kode	2010	2011	2012
1.	ADES	0.0324	0.0521	0.0529
2.	AKKU	0.0220	0.0476	0.0243
3.	ALKA	0.0733	0.0638	0.0707
4.	ALMI	0.0560	0.0490	0.0424
5.	AMFG	0.0373	0.0378	0.0361
6.	APLI	0.0305	0.0333	0.0330
7.	ARNA	0.0247	0.0277	0.0241
8.	ASII	0.0543	0.0546	0.0558
9.	AUTO	0.0574	0.0528	0.0506
10.	BATA	0.0437	0.0467	0.0467
11.	BIMA	0.0680	0.0386	0.0656
12.	BRNA	0.0378	0.0313	0.0282
13.	BTON	0.0616	0.0646	0.0615
14.	BUDI	0.0250	0.0306	0.0274
15.	CPIN	0.0467	0.0412	0.0388
16.	DLTA	0.0571	0.0630	0.0659
17.	DVLA	0.0549	0.0540	0.0549
18.	EKAD	0.0452	0.0488	0.0478
19.	ERTX	0.0443	0.0500	0.0285
20.	ETWA	0.0698	0.0638	0.0444
21.	FASW	0.0158	0.0168	0.0159
22.	GDST	0.0545	0.0575	0.0412
23.	GGRM	0.0533	0.0531	0.0536
24.	GJTL	0.0403	0.0419	0.0347
25.	HMSP	0.0567	0.0622	0.0634
26.	ICBP	0.0699	0.0572	0.0542
27.	IGAR	0.0641	0.0625	0.0620

<b>28.</b>	<b>INAI</b>	<b>0.0670</b>	<b>0.0586</b>	<b>0.0595</b>
<b>29.</b>	<b>INCI</b>	<b>0.0640</b>	<b>0.0665</b>	<b>0.0580</b>
<b>30.</b>	<b>INDF</b>	<b>0.0501</b>	<b>0.0526</b>	<b>0.0507</b>
<b>31.</b>	<b>INDS</b>	<b>0.0538</b>	<b>0.0421</b>	<b>0.0278</b>
<b>32.</b>	<b>INTP</b>	<b>0.0313</b>	<b>0.0380</b>	<b>0.0422</b>
<b>33.</b>	<b>JECC</b>	<b>0.0622</b>	<b>0.0697</b>	<b>0.0599</b>
<b>34.</b>	<b>JPFA</b>	<b>0.0441</b>	<b>0.0444</b>	<b>0.0394</b>
<b>35.</b>	<b>JPRS</b>	<b>0.0712</b>	<b>0.0700</b>	<b>0.0622</b>
<b>36.</b>	<b>KBLM</b>	<b>0.0322</b>	<b>0.0302</b>	<b>0.0412</b>
<b>37.</b>	<b>KBRI</b>	<b>0.0248</b>	<b>0.0101</b>	<b>0.0070</b>
<b>38.</b>	<b>KDSI</b>	<b>0.0518</b>	<b>0.0485</b>	<b>0.0518</b>
<b>39.</b>	<b>KIAS</b>	<b>0.0333</b>	<b>0.0272</b>	<b>0.0272</b>
<b>40.</b>	<b>KLBF</b>	<b>0.0548</b>	<b>0.0523</b>	<b>0.0546</b>
<b>41.</b>	<b>LMPI</b>	<b>0.0328</b>	<b>0.0456</b>	<b>0.0438</b>
<b>42.</b>	<b>LPIN</b>	<b>0.0693</b>	<b>0.0683</b>	<b>0.0677</b>
<b>43.</b>	<b>MAIN</b>	<b>0.0398</b>	<b>0.0374</b>	<b>0.0326</b>
<b>44.</b>	<b>MBTO</b>	<b>0.0563</b>	<b>0.0578</b>	<b>0.0588</b>
<b>45.</b>	<b>MERK</b>	<b>0.0625</b>	<b>0.0626</b>	<b>0.0630</b>
<b>46.</b>	<b>MLBI</b>	<b>0.0346</b>	<b>0.0376</b>	<b>0.0319</b>
<b>47.</b>	<b>MRAT</b>	<b>0.0571</b>	<b>0.0567</b>	<b>0.0572</b>
<b>48.</b>	<b>NIPS</b>	<b>0.0400</b>	<b>0.0399</b>	<b>0.0402</b>
<b>49.</b>	<b>PBRX</b>	<b>0.0503</b>	<b>0.0508</b>	<b>0.0510</b>
<b>50.</b>	<b>PICO</b>	<b>0.0434</b>	<b>0.0480</b>	<b>0.0476</b>
<b>51.</b>	<b>PYFA</b>	<b>0.0350</b>	<b>0.0338</b>	<b>0.0341</b>
<b>52.</b>	<b>RICY</b>	<b>0.0521</b>	<b>0.0505</b>	<b>0.0472</b>
<b>53.</b>	<b>RMBA</b>	<b>0.0481</b>	<b>0.0459</b>	<b>0.0460</b>
<b>54.</b>	<b>ROTI</b>	<b>0.0070</b>	<b>0.0094</b>	<b>-0.0031</b>
<b>55.</b>	<b>SIAP</b>	<b>0.0530</b>	<b>0.0482</b>	<b>0.0412</b>
<b>56.</b>	<b>SKLT</b>	<b>0.0384</b>	<b>0.0372</b>	<b>0.0407</b>
<b>57.</b>	<b>SMCB</b>	<b>-0.0024</b>	<b>0.0188</b>	<b>0.0128</b>
<b>58.</b>	<b>SMGR</b>	<b>0.0298</b>	<b>0.0213</b>	<b>0.0144</b>

<b>59.</b>	<b>SMSM</b>	<b>0.0446</b>	<b>0.0472</b>	<b>0.0453</b>
<b>60.</b>	<b>SPMA</b>	<b>0.0178</b>	<b>0.0171</b>	<b>0.0199</b>
<b>61.</b>	<b>TOTO</b>	<b>0.0465</b>	<b>0.0422</b>	<b>0.0477</b>
<b>62.</b>	<b>TRST</b>	<b>0.0261</b>	<b>0.0308</b>	<b>0.0285</b>
<b>63.</b>	<b>TSPC</b>	<b>0.0558</b>	<b>0.0547</b>	<b>0.0555</b>
<b>64.</b>	<b>ULTJ</b>	<b>0.0350</b>	<b>0.0348</b>	<b>0.0433</b>
<b>65.</b>	<b>UNIT</b>	<b>0.0211</b>	<b>0.0199</b>	<b>0.0051</b>
<b>66.</b>	<b>UNVR</b>	<b>0.0342</b>	<b>0.0334</b>	<b>0.0334</b>
<b>67.</b>	<b>VOKS</b>	<b>0.0544</b>	<b>0.0643</b>	<b>0.0612</b>

Sumber: Olahan, 2014

Lampiran 5  
**Hasil Perhitungan Manajemen Laba (DA)**

NO	Kode	2010	2011	2012
1.	ADES	0.3121	-0.1487	-0.0653
2.	AKKU	-0.1171	-0.2925	-0.1314
3.	ALKA	-0.0527	-0.1756	-0.0280
4.	ALMI	0.0234	-0.1688	-0.0187
5.	AMFG	-0.1138	-0.0371	-0.0601
6.	APLI	-0.0511	0.0282	0.0223
7.	ARNA	-0.0703	-0.0825	-0.1191
8.	ASII	0.0449	0.0519	0.0319
9.	AUTO	0.0895	0.0988	0.0267
10.	BATA	0.1024	-0.0756	-0.0022
11.	BIMA	-0.0157	-0.0169	-0.1925
12.	BRNA	-0.0946	-0.1208	-0.0911
13.	BTON	-0.2480	-0.2256	-0.0740
14.	BUDI	-0.0941	-0.0349	-0.0265
15.	CPIN	-0.0849	0.1561	0.0733
16.	DLTA	0.0761	-0.0992	-0.1162
17.	DVLA	-0.1361	0.0027	-0.0227
18.	EKAD	0.0081	0.0162	0.0390
19.	ERTX	0.0843	1.1597	0.0111
20.	ETWA	0.2824	0.2091	-0.0683
21.	FASW	-0.2560	-0.4125	-0.1004
22.	GDST	0.1754	0.0160	-0.3713
23.	GGRM	-0.0090	0.1111	-0.0507
24.	GJTL	-0.0606	0.0200	-0.0882
25.	HMSP	-0.0926	-0.2101	0.2324
26.	ICBP	-0.1352	-0.0655	-0.1038
27.	IGAR	-0.2966	0.0195	-0.0274

<b>28.</b>	<b>INAI</b>	<b>0.1582</b>	<b>-0.0419</b>	<b>0.1657</b>
<b>29.</b>	<b>INCI</b>	<b>-0.2161</b>	<b>-0.1481</b>	<b>-0.0492</b>
<b>30.</b>	<b>INDF</b>	<b>-0.1724</b>	<b>-0.0515</b>	<b>-0.0981</b>
<b>31.</b>	<b>INDS</b>	<b>-0.1500</b>	<b>0.1485</b>	<b>0.3547</b>
<b>32.</b>	<b>INTP</b>	<b>-0.0427</b>	<b>-0.0564</b>	<b>-0.0924</b>
<b>33.</b>	<b>JECC</b>	<b>-0.0771</b>	<b>-0.0373</b>	<b>-0.0075</b>
<b>34.</b>	<b>JPFA</b>	<b>-0.0887</b>	<b>0.0595</b>	<b>0.0547</b>
<b>35.</b>	<b>JPRS</b>	<b>-0.1287</b>	<b>0.1111</b>	<b>-0.0166</b>
<b>36.</b>	<b>KBLM</b>	<b>-0.0370</b>	<b>-0.1002</b>	<b>0.1196</b>
<b>37.</b>	<b>KBRI</b>	<b>-0.4554</b>	<b>0.0030</b>	<b>0.0843</b>
<b>38.</b>	<b>KDSI</b>	<b>0.0197</b>	<b>-0.0879</b>	<b>-0.0750</b>
<b>39.</b>	<b>KIAS</b>	<b>-0.0512</b>	<b>-0.0565</b>	<b>-0.0565</b>
<b>40.</b>	<b>KLBF</b>	<b>-0.0586</b>	<b>-0.0429</b>	<b>-0.0068</b>
<b>41.</b>	<b>LMPI</b>	<b>-0.0642</b>	<b>-0.0309</b>	<b>-0.0193</b>
<b>42.</b>	<b>LPIN</b>	<b>-0.1002</b>	<b>-0.0221</b>	<b>-0.0043</b>
<b>43.</b>	<b>MAIN</b>	<b>-0.0047</b>	<b>0.1062</b>	<b>-0.0255</b>
<b>44.</b>	<b>MBTO</b>	<b>-0.5623</b>	<b>0.0084</b>	<b>0.0525</b>
<b>45.</b>	<b>MERK</b>	<b>-0.1565</b>	<b>0.0099</b>	<b>-0.0298</b>
<b>46.</b>	<b>MLBI</b>	<b>0.0892</b>	<b>-0.1822</b>	<b>-0.1027</b>
<b>47.</b>	<b>MRAT</b>	<b>-0.0030</b>	<b>0.0125</b>	<b>-0.0058</b>
<b>48.</b>	<b>NIPS</b>	<b>-0.0796</b>	<b>0.1460</b>	<b>-0.0146</b>
<b>49.</b>	<b>PBRX</b>	<b>-0.0106</b>	<b>-0.0164</b>	<b>0.0199</b>
<b>50.</b>	<b>PICO</b>	<b>0.0281</b>	<b>-0.0022</b>	<b>0.0177</b>
<b>51.</b>	<b>PYFA</b>	<b>-0.0884</b>	<b>0.0009</b>	<b>0.0147</b>
<b>52.</b>	<b>RICY</b>	<b>-0.0891</b>	<b>-0.0564</b>	<b>-0.0882</b>
<b>53.</b>	<b>RMBA</b>	<b>-0.1186</b>	<b>-0.0589</b>	<b>-0.0427</b>
<b>54.</b>	<b>ROTI</b>	<b>-0.0467</b>	<b>-0.0651</b>	<b>-0.0495</b>
<b>55.</b>	<b>SIAP</b>	<b>-0.0866</b>	<b>-0.0006</b>	<b>-0.1448</b>
<b>56.</b>	<b>SKLT</b>	<b>-0.0547</b>	<b>-0.0960</b>	<b>-0.0747</b>
<b>57.</b>	<b>SMCB</b>	<b>-0.0299</b>	<b>-0.1176</b>	<b>-0.0412</b>
<b>58.</b>	<b>SMGR</b>	<b>-0.0086</b>	<b>-0.0505</b>	<b>-0.0482</b>

<b>59.</b>	<b>SMSM</b>	<b>-0.0609</b>	<b>-0.0571</b>	<b>-0.1090</b>
<b>60.</b>	<b>SPMA</b>	<b>-0.0551</b>	<b>-0.0704</b>	<b>-0.0121</b>
<b>61.</b>	<b>TOTO</b>	<b>-0.0092</b>	<b>-0.0555</b>	<b>-0.0114</b>
<b>62.</b>	<b>TRST</b>	<b>-0.0253</b>	<b>-0.0681</b>	<b>-0.0113</b>
<b>63.</b>	<b>TSPC</b>	<b>-0.0849</b>	<b>-0.0554</b>	<b>-0.0535</b>
<b>64</b>	<b>ULTJ</b>	<b>-0.1525</b>	<b>-0.1856</b>	<b>-0.1067</b>
<b>65.</b>	<b>UNIT</b>	<b>-0.0666</b>	<b>-0.1039</b>	<b>-0.0395</b>
<b>66.</b>	<b>UNVR</b>	<b>-0.0649</b>	<b>-0.1825</b>	<b>-0.0670</b>
<b>67.</b>	<b>VOKS</b>	<b>-0.1390</b>	<b>-0.0886</b>	<b>-0.0344</b>

**Sumber: Olahan,2014**

Lampiran 6  
Hasil Statistik Deskriptif

**DESCRIPTIVES VARIABLES=DEFERRED DA  
/STATISTICS=MEAN STDDEV MIN MAX.**

Descriptives

**Descriptive Statistics**

	<b>N</b>	<b>Minimum</b>	<b>Maximum</b>	<b>Mean</b>	<b>Std. Deviation</b>
<b>BT</b>	<b>201</b>	<b>-.0618</b>	<b>.2460</b>	<b>.001361</b>	<b>.0214441</b>
<b>DA</b>	<b>201</b>	<b>-.5623</b>	<b>1.1597</b>	<b>-.039353</b>	<b>.1408795</b>
<b>Valid N (listwise)</b>	<b>201</b>				



Lampiran 7  
**Hasil Perhitungan Pengujian**

**REGRESSION**

**/MISSING LISTWISE**

**/STATISTICS COEFF OUTS R ANOVA**

**/CRITERIA=PIN(.05) POUT(.10)**

**/NOORIGIN**

**/DEPENDENT TACC**

**/METHOD=ENTER DELTAREVREC PPE.**

Regression MANAJEMEN LABA

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	PPE, DELTAREVREC <sup>b</sup>		Enter

a. Dependent Variable: TACC

b. All requested variables entered.

*Coefficients<sup>a</sup>*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.069	.017		4.112	.000
1 DELTAREVREC	.012	.040	.021	.300	.765
PPE	-.066	.032	-.145	-2.054	.041

a. Dependent Variable: TACC

**REGRESSION**

**/MISSING LISTWISE**

**/STATISTICS COEFF OUTS BCOV R ANOVA COLLIN**

**TOL**

**/CRITERIA=PIN(.05) POUT(.10)**

**/NOORIGIN**

**/DEPENDENT DA**

**/METHOD=ENTER DEFFERED**

**/SCATTERPLOT=(\*SRESID ,\*ZPRED)**

**/RESIDUALS DURBIN HISTOGRAM(ZRESID)**

**NORMPROB(ZRESID)**

**/CASEWISE PLOT(ZRESID) OUTLIERS(3)**

**/SAVE RESID.**

Regression MODEL PENELITIAN

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	BT	.	Enter

a. Dependent Variable: DA

b. All requested variables entered.

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.094 <sup>a</sup>	.009	.004	.1406122	1.814

a. Predictors: (Constant), DEFFERED

b. Dependent Variable: DA

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.035	1	.035	1.761	.186 <sup>b</sup>
	Residual	3.935	199	.020		
	Total	3.969	200			

a. Dependent Variable: DA

b. Predictors: (Constant), BT

*Coefficients<sup>a</sup>*

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.039	.010		-3.876	.000		
BT	-.615	.464	-.094	-1.327	.186	1.000	1.000

a. Dependent Variable: DA