Lampiran 1. Daftar Sampel Perusahaan

Hasil dari pemilihan sampel berdasarkan kriteria tertentu (*purposive sampling*) adalah sebagai berikut :

No	Kode	Nama Perusahaan	Peringkat
1	ADHI	PT Adhi Karya (Persero) Tbk	$_{id}$A-
2	APOL	PT Arpeni Pratama Ocean Line Tbk	$_{id}$D
3	BSDE	PT Bumi Serpong Damai Tbk	$_{id}$A
4	BTEL	PT Bakrie Telecom Tbk	$_{id}$A-
5	CLPK	PT Ciliandra Perkasa	$_{id}$A+
6	DUTI	PT Duta Pertiwi Tbk	$_{id}$BBB
7	ELTY	PT Bakrieland Development Tbk	$_{id}$BBB+
8	EXCL	PT XL Axiata Tbk	$_{id}$AA+
9	FREN	PT Smartfren Telecom Tbk	$_{id}$D
10	INDF	PT Indofood Sukses Makmur Tbk	$_{id}$AA
11	ISAT	PT Indosat Tbk	$_{id}$AA+
12	JPFA	PT Japfa Comfeed Indonesia Tbk	$_{id}$A-
13	LTLS	PT Lautan Luas Tbk	$_{id}$A-
14	MAIN	PT Malindo Feedmill Tbk	$_{id}$AA+
15	MEDC	PT Medco Energi Internasional Tbk	$_{id}$AA-
16	MPPA	PT Matahari Putra Prima Tbk	$_{id}$A+
17	MYOR	PT Mayora Indah Tbk	$_{id}$AA-
18	PJAA	PT Pembangunan Jaya Ancol Tbk	$_{id}$A+
19	PLJA	PT Pam Lyonnaise Jaya	$_{id}$A
20	PPLN	PT Perusahaan Listrik Negara	$_{id}$AA+
21	RICY	PT Ricky Putra Globalindo Tbk	$_{id}$BBB-
22	SCTV	PT Surya Citra Televisi	$_{id}$A
23	SMRA	PT Summarecon Agung Tbk	$_{id}$A

Sumber: http://www.idx.co.id, *Indonesian Bond Market Directory*

Lampiran 2. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PO	92	0	18	13,35	4,684
LIKCR	92	,1997	3,3423	1,434683	,7326528
LEVDER	92	-38,5251	17,6566	1,5224455	4,9164325
PROFTAT	92	,0776	2,3624	,740170	,5681763
PROFNPM	92	-3,7232	,6810	-,023403	,5790307
PROFLD	92	-,9010	,5213	,143408	,2448823
PRODAKO	92	-,2093	,4989	,090944	,1258686
ML	92	-,3927	,6024	-,034191	,1381323
Valid N (listwise)	92				

Lampiran 3. Hasil Perhitungan Manajemen Laba

a. Uji Asumsi Klasik Manajemen Laba

One-Sample Kolmogorov-Smirnov Test

		TAit-1/Ait-2
N		92
Normal Parameters[a,b]	Mean	-,034185869565
	Std. Deviation	,1381348493731
Most Extreme Differences	Absolute	,157
	Positive	,157
	Negative	-,107
Kolmogorov-Smirnov Z		1,509
Asymp. Sig. (2-tailed)		,021

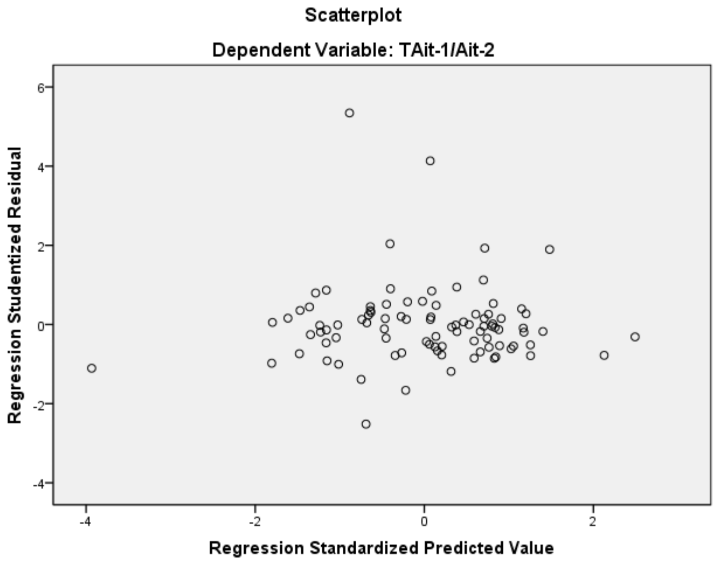
a. Test distribution is Normal.

b. Calculated from data.

Coefficients[a]

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	,010	,023		,437	,663		
(ΔPENDit-1/Ait-2-ΔPIUTit-1/Ait-2)	,127	,061	,206	2,102	,038	,998	1,002
ATBit-1/Ait-2	-,135	,040	-,331	-3,375	,001	,998	1,002

a. Dependent Variable: TAit-1/Ait-2



Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,381[a]	,146	,126	,12911630157	2,155

a. Predictors: (Constant), ATBit-1/Ait-2, (?PENDit-1/Ait-2-?PIUTit-1/Ait-2)

b. Dependent Variable: TAit-1/Ait-2

b. Koefisien Regresi Manajemen Laba

Coefficients[a]

Model		Unstandardized Coefficients B	Unstandardized Coefficients Std. Error	Standardized Coefficients Beta	t	Sig.
1	(Constant)	,010	,023		,437	,663
	(ΔPENDit-1/Ait-2-ΔPIUTit-1/Ait-2)	,127	,061	,206	2,102	,038
	ATBit-1/Ait-2	-,135	,040	-,331	-3,375	,001

a. Dependent Variable: TAit-1/Ait-2

c. Total Akrual Diskresioner Manajemen Laba

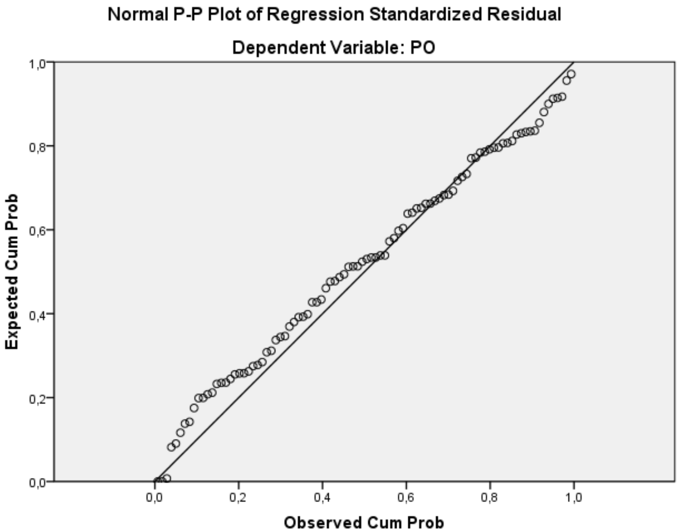
No	Kode	Akrual Diskresioner			
		2008	2009	2010	2011
1	ADHI	0,0172	0,0029	0,0377	-0,0683
2	APOL	-0,0568	-0,1317	-0,2512	-0,3927
3	BSDE	-0,0996	0,0159	-0,0391	0,0023
4	BTEL	-0,0993	-0,1222	-0,0666	-0,0008
5	CLPK	-0,1696	-0,1020	-0,0883	0,0288
6	DUTI	-0,0561	-0,0216	-0,0027	0,0103
7	ELTY	0,6024	-0,0280	0,2058	0,0787
8	EXCL	-0,2509	-0,2116	-0,2156	-0,2056
9	FREN	-0,1377	-0,1544	-0,0898	-0,3659
10	INDF	-0,0556	-0,0145	-0,1000	-0,0016
11	ISAT	-0,1023	-0,0494	-0,1127	-0,1232
12	JPFA	0,0620	0,0225	-0,0229	0,1070
13	LTLS	0,2776	-0,2572	0,0762	0,0637
14	MAIN	-0,0138	-0,0165	0,0351	0,1436

No	Kode	Akrual Diskresioner			
		2008	2009	2010	2011
16	MPPA	-0,0879	-0,0949	0,4939	-0,0068
17	MYOR	0,0305	-0,0254	0,0757	0,2481
18	PJAA	-0,1222	-0,1114	-0,1401	-0,1528
19	PLJA	-0,0226	-0,0100	0,0076	0,0604
20	PPLN	-0,0734	0,0153	-0,0386	-0,0648
21	RICY	-0,0658	-0,0939	-0,0370	-0,0058
22	SCTV	-0,0336	-0,0397	-0,0675	-0,0044
23	SMRA	0,0001	-0,1117	-0,0944	-0,0587

Sumber: Laporan keuangan 2008-2011 (diolah)

Lampiran 4. Hasil Uji Asumsi Klasik

a. Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		PO
N		92
Normal Parameters[a,b]	Mean	13,35
	Std. Deviation	4,684
Most Extreme Differences	Absolute	,253
	Positive	,160
	Negative	-,253
Kolmogorov-Smirnov Z		2,427
Asymp. Sig. (2-tailed)		,000

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

b. Uji Multikolinearitas

Coefficients[a]

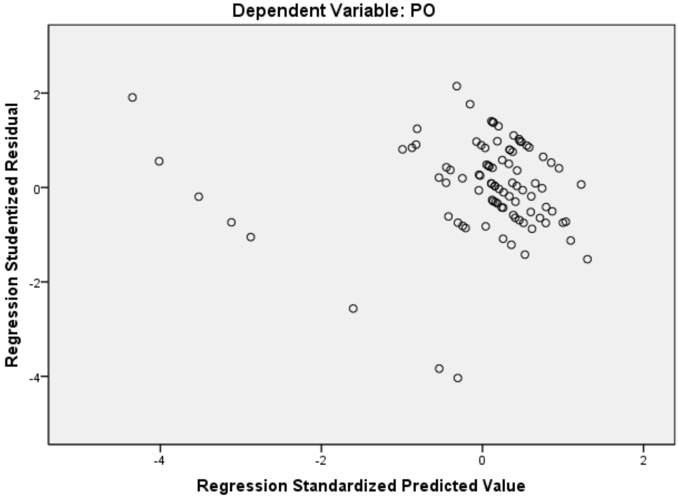
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	12,538	,939		13,351	,000		
	LIKCR	-1,221	,539	-,191	-2,267	,026	,663	1,509
	LEVDER	-,160	,096	-,168	-1,675	,098	,464	2,148
	PROFTAT	2,035	,644	,247	3,158	,002	,770	1,299
	PROFNPM	3,609	1,368	,446	2,638	,010	,164	6,081
	PROFLD	8,362	2,460	,437	3,399	,001	,284	3,518
	PRODAKO	1,553	4,068	,042	,382	,704	,394	2,541
	ML	-1,293	3,743	-,038	-,345	,731	,386	2,590

a. Dependent Variable: PO

c. Uji Heteroskedastisitas

Scatterplot

Dependent Variable: PO



d. Uji Autokorelasi

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,778[a]	,605	,572	3,064	2,132

a. Predictors: (Constant), ML, LEVDER, PROFTAT, PRODAKO, LIKCR, PROFLD, PROFNPM

b. Dependent Variable: PO

Lampiran 5. Hasil Uji Hipotesis

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
dimension0 1	,778[a]	,605	,572	3,064

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1208,119	7	172,588	18,380	,000[a]
	Residual	788,751	84	9,390		
	Total	1996,870	91			

a. Predictors: (Constant), ML, LEVDER, PROFTAT, LIKCR, PRODAKO, PROFLD, PROFNPM

b. Dependent Variable: PO

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	12,538	,939		13,351	,000
	LIKCR	-1,221	,539	-,191	-2,267	,026
	LEVDER	-,160	,096	-,168	-1,675	,098
	PROFTAT	2,035	,644	,247	3,158	,002
	PROFNPM	3,609	1,368	,446	2,638	,010
	PROFLD	8,362	2,460	,437	3,399	,001
	PRODAKO	1,553	4,068	,042	,382	,704
	ML	-1,293	3,743	-,038	-,345	,731

a. Dependent Variable: PO