

The logo of Universitas Muhammadiyah Ponorogo is a purple shield-shaped emblem. It features a central golden sunburst with a crescent moon and star, surrounded by a green and white floral wreath. The text "UNIVERSITAS MUHAMMADIYAH" is written in white along the top inner edge, and "PONOROGO" is written along the bottom inner edge. Two white stars are positioned on the left and right sides of the shield.

# LAMPIRAN

**Lampiran 1**  
**Kriteria Pemilihan Sampel**

No	Kode	Nama Perusahaan	Lap. Keu tidak rutin	Dolar	Tidak ada kepemilikan manajerial	Dijadikan Sampel
1	SMCB	Holcim Indonesia Tbk.			√	0
2	INTP	Indocement Tunggal Prakarsa Tbk.			√	0
3	SMBR	Semen Baturaja (Persero) Tbk.	√			0
4	SMGR	Semen Indonesia (Persero)			√	0
5	WIKA	Wijaya Karya Beton Tbk.	√			0
6	ARNA	Arwana Citra mulia Tbk.			√	0
7	AMFG	Asahimas Flat Glass Tbk.			√	0
8	IKAI	Inti keramik Alam asri Industri Tbk.			√	0
9	KIAS	Keramika Indonesia Assosiasi Tbk.			√	0
10	MLIA	Mulia Industrindo Tbk.	√			0
11	TOTO	Surya Toto Indonesia Tbk.			√	0
12	ALKA	Alakasa Industrindo Tbk.			√	0
13	ALMI	Alumindo Light Metal Industry Tbk.				1
14	BTON	Benton jayaManunggalTbk.			√	0
15	CTBN	Citra TubindoTbk.		√		0
16	GDST	GunawanDianjaya Steel Tbk.			√	0
17	INAI	IndalAluminium Industry Tbk.			√	0
18	JKSW	Jakarta Kyoel Steel Works Tbk.			√	0
19	JPRS	Jaya Pari Steel Tbk.				1
20	KRAS	Krakatau Steel (Persro) Tbk.		√		0
21	LION	Lion Metal Works Tbk.			√	0
22	LMSH	Lionmesh Prima Tbk.				1

23	PICO	Pelangi Indah CanindoTbk.				1
24	NIKL	PelatTimah Nusantara		√		0
25	BAJA	Sarana central BajatamaTbk				1
26	ISSP	Steel Pipe Industry Of Indonesia Tbk.		√		0
27	TBMS	Tembaga Mulia SemananTbk.		√		0
28	BRPT	Barito Pacific Tbk.		√		0
29	BUDI	Budi Acid Jaya Tbk.			√	0
30	TPIA	Chandra Asri Petrochemical Tbk.		√		0
31	DPNS	Duta Pertiwi Nusantara Tbk.				1
32	EKAD	Ekadharma International Tbk.	√			0
33	ETWA	Eterindo Wahanatama Tbk.	√			0
34	SRSN	Indo AcidatamaTbk.			√	0
35	INCI	Intan wijaya InternasionalTbk.			√	0
36	SOBI	Sorini Agro Asia CorporindoTbk.			√	0
37	UNIC	Unggul Indah CahayaTbk.		√		0
38	AKPI	Argha Karya Prima Industry Tbk.	√			0
39	APLI	Asiaplast Industry Tbk.			√	0
40	BRNA	Berlina Tbk.			√	0
41	IPOL	Indopoly Swakarsa Industry Tbk.		√		0
42	IGAR	Champion Pacific Indonesia Tbk.	√			0
43	IMPC	Impack Pratama Industri Tbk.	√			0
44	SIAP	Sekawan Inti pratama Tbk.	√			0
45	SIMA	Siwani Makmur Tbk.	√			0
46	TRST	Trias Sentosa Tbk.			√	0
47	TALF	Tunas AlfinTbk.	√			0
48	YPAS	Yanaprima Hasteapersada Tbk.			√	0
49	FPNI	Lotte chemichal Titan Tbk.			√	0

50	CPIN	Charoen Pokphand Indonesia Tbk.			√	0
51	JPFA	JAPFA Comfeed Indonesia Tbk.			√	0
52	MAIN	Malindo Feedmill Tbk.			√	0
53	SIPD	Sierad Produce Tbk.			√	0
54	TIRT	Tirta Mahakam Resources Tbk.			√	0
55	SULI	Sumalindo Lestari Jaya Tbk.			√	0
56	ALDO	Alkindo Naratama Tbk.				1
57	DAJK	Dwi Aneka Jaya Kemasindo Tbk.	√			0
58	FASW	Fajar Surya WisesaTbk.			√	0
59	INKP	Indah KiatPlup& Paper Tbk.		√		0
60	KDSI	Kedawung Setia Industri Tbk.			√	0
61	KBRI	Kertas Basuki Rachmat Indonesia Tbk.			√	0
62	TKIM	PabrikKertas Tjiwi Kimia Tbk.		√		0
63	SPMA	SuparmaTbk.			√	0
64	INRU	Toba Pulp Lestari Tbk.		√		0
65	AMIN	Ateliers Mecaniques D'Indonesia Tbk.	√			0
66	KRAH	Grand KartechTbk.	√			0
67	ASII	Astra International Tbk.			√	0
68	AUTO	Astra OtopartsTbk.				1
69	GJTL	Gajah Tunggal Tbk.			√	0
70	BOLT	Garuda MetalindoTbk.	√			0
71	GDYR	Goodyear Indonesia Tbk.		√		0
72	BRAM	Indo KordsaTbk.		√		0
73	IMAS	Indo mobil Sukses Internasional Tbk.			√	0
74	INDS	Indospring Tbk.			√	0
75	LPIN	Multi Prima Sejahtera Tbk.			√	0
76	MASA	Multistrada Arah Sarana Tbk.		√		0

77	NIPS	Nipress Tbk.				1
78	PRAS	Prima Alloy Steel Universal Tbk.			√	0
79	SMSM	Selamat Sempurna Tbk.				1
80	MYTX	Apac Citra Centertex Tbk.			√	0
81	ARGO	Argo Pantes Tbk.		√		0
82	POLY	Asia Pacific Fibers Tbk.		√		0
83	CNTX	Century Textile Industry (PS) Tbk.	√			0
84	CNTB	Century Textile Industry (Seri B) Tbk.	√			0
85	ERTX	Eratex Djaja Tbk.		√		0
86	ESTI	Ever Shine Textile Industry Tbk.		√		0
87	INDR	Indo-Rama Synthetics Tbk.	√			0
88	UNIT	Nusantara Inti Corpora Tbk.			√	0
89	PBRX	Pan Brothers Tbk.		√		0
90	HDTX	Panasia Indo Resources Tbk.			√	0
91	ADMG	Polychem Indonesia Tbk.		√		0
92	RICY	Ricky Putra Globalindo Tbk.			√	0
93	SRIL	Sri Rejeki Isman Tbk.	√			0
94	STAR	Star Petrochem Tbk.	√			0
95	SSTM	Sunson Textile manufacturer Tbk.			√	0
96	TFCO	Tifico Fiber Indonesia Tbk.		√		0
97	TRIS	Trisula International Tbk.			√	0
98	UNTX	Unitex Tbk.	√			0
99	BIMA	Primarindo Asia Infrastructure Tbk.			√	0
100	BATA	Sepatu Bata Tbk.			√	0
101	JECC	Jembo Cable Company Tbk.			√	0
102	KBLM	Kabel Indo Murni Tbk.			√	0
103	KBLI	KMI Wire and Cable Tbk.			√	0

104	SCCO	Supreme Cable Manufacturing & Commerce Tbk.			√	0
105	IKBI	Sumi Indo kabel Tbk.	√			0
106	VOKS	Voksel Electric Tbk.			√	0
107	PTSN	Sat NusapersadaTbk.		√		0
108	DAVO	Davomas Abadi Tbk.	√			0
109	DLTA	Delta Djakarta Tbk.			√	0
110	ICBP	Indofood CBP Sukses makmur Tbk.			√	0
111	INDF	Indofood Sukses makmur Tbk.			√	0
112	MYOR	Mayora Indah Tbk.			√	0
113	MLBI	Multi Bintang Indonesia Tbk.			√	0
114	ROTI	Nippon Indosari Corpindo Tbk.			√	0
115	PSDN	Prasidha Aneka NiagaTbk.				1
116	SKBM	Sekar Bumi Tbk.	√			0
117	SKLT	SekarLautTbk.			√	0
118	STTP	Siantar Top Tbk.				1
119	AISA	Tiga Pilar Sejahtera Food Tbk.			√	0
120	ALTO	Tri Banyan TirtaTbk.			√	0
121	ULTJ	Ultrajaya Milk Industry Tbk.	√			0
122	CEKA	Wilmar Cahaya Indonesia Tbk.	√			0
123	RMBA	Bentoel Internasional Investama Tbk.			√	0
124	GGRM	Gudang GaramTbk.				1
125	HMSP	HM SampoernaTbk.			√	0
126	WIIM	Wismilak Inti Makmur Tbk.				1
127	DVLA	Darya-VariaLaboratoriaTbk.			√	0
128	INAF	Indofarma (Persero) Tbk.			√	0
129	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.	√			0
130	KLBF	Kalbe FarmaTbk.			√	0

131	KAEF	Kimia Farma Tbk.			√	0
132	MERK	Merck Tbk.			√	0
133	PYFA	Pyridam Farma Tbk.			√	0
134	SCPI	Schering Plough Indonesia Tbk.	√			0
135	SQBB	Taisho Pharmaceutical Indonesia Tbk.			√	0
136	TSPC	Tempo Scan Pacific Tbk.				1
137	KINO	Kino Indonesia Tbk.	√			0
138	TCID	Mandom Indonesia Tbk.				1
139	MBTO	Martina Berto Tbk.			√	0
140	MRAT	Mustika Ratu Tbk.			√	0
141	UNVR	Unilever Indonesia Tbk.			√	0
142	ADES	Akhasa Wira International Tbk.			√	0
143	CINT	Chritose Internasional Tbk.	√			0
144	KICI	Kedaung Indah Can Tbk.			√	0
145	LMPI	Langgeng Makmur Industri Tbk.			√	0
<b>Jumlah perusahaan yang dijadikan sampel</b>						<b>16</b>

Keterangan: 0 = Tidak dijadikan sampel

1 = Dijadikan sampel



## Lampiran 2

## Perhitungan komite audit

No	Kode	Tahun	Komite Audit dari Luar	Seluruh Komite Audit	KMA
1	ALDO	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
2	ALMI	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
3	AUTO	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
4	BAJA	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
5	DPNS	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
6	GGRM	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667



		2015	2	3	0,6667
Rata-rata					0,6667
7	JPRS	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
8	LMSH	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
9	NIPS	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
10	PICO	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
11	PSDN	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
12	SMSM	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
13	STTP	2011	2	3	0,6667
		2012	2	3	0,6667

		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
14	TCID	2011	2	4	0,5000
		2012	2	4	0,5000
		2013	2	4	0,5000
		2014	2	4	0,5000
		2015	2	4	0,5000
Rata-rata					0,5000
15	TSPC	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	1	3	0,3333
		2014	2	3	0,6667
		2015	1	3	0,3333
Rata-rata					0,5333
16	WIIM	2011	2	3	0,6667
		2012	2	3	0,6667
		2013	2	3	0,6667
		2014	2	3	0,6667
		2015	2	3	0,6667
Rata-rata					0,6667
Rata-rata seluruh perusahaan					0,6479

Sumber : laporan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015

## Lampiran 3

## Perhitungan Komisaris independen

No	Kode	Tahun	Anggota Dewan Komisaris dari Luar	Seluruh Dewan Komisaris	KI
1	ALDO	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3333
2	ALMI	2011	2	5	0,4000
		2012	2	5	0,4000
		2013	1	4	0,2500
		2014	1	4	0,2500
		2015	1	4	0,2500
Rata-rata					0,3100
3	AUTO	2011	4	11	0,3636
		2012	4	10	0,4000
		2013	4	12	0,3333
		2014	3	11	0,2727
		2015	3	10	0,3000
Rata-rata					0,3339
4	BAJA	2011	2	5	0,4000
		2012	2	5	0,4000
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3600
5	DPNS	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3333
6	GGRM	2011	3	4	0,7500
		2012	3	4	0,7500
		2013	3	4	0,7500
		2014	3	4	0,7500

		2015	3	4	0,7500
Rata-rata					0,7500
7	JPRS	2011	1	2	0,5000
		2012	1	2	0,5000
		2013	1	2	0,5000
		2014	1	2	0,5000
		2015	1	3	0,3333
Rata-rata					0,4667
8	LMSH	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3333
9	NIPS	2011	1	3	0,3333
		2012	1	4	0,2500
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3166
10	PICO	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	2	0,5000
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3666
11	PSDN	2011	2	6	0,3333
		2012	2	6	0,3333
		2013	2	6	0,3333
		2014	2	6	0,3333
		2015	2	6	0,3333
Rata-rata					0,3333
12	SMSM	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3333
13	STTP	2011	1	2	0,5000
		2012	1	2	0,5000



		2013	1	2	0,5000
		2014	1	2	0,5000
		2015	1	2	0,5000
Rata-rata					0,5000
14	TCID	2011	2	5	0,4000
		2012	2	5	0,4000
		2013	2	5	0,4000
		2014	2	5	0,4000
		2015	3	6	0,5000
Rata-rata					0,4200
15	TSPC	2011	2	4	0,5000
		2012	2	4	0,5000
		2013	3	5	0,6000
		2014	3	4	0,7500
		2015	2	4	0,5000
Rata-rata					0,5700
16	WIIM	2011	1	3	0,3333
		2012	1	3	0,3333
		2013	1	3	0,3333
		2014	1	3	0,3333
		2015	1	3	0,3333
Rata-rata					0,3333
Rata-rata seluruh perusahaan					0,3996

Sumber : laporan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015

**Lampiran 4**  
**Perhitungan kepemilikan manajerial**

No	Kode	Tahun	Saham Direktur (Lembar)	Saham Komisaris (Lembar)	Jumlah Saham Direktur dan Komisaris (Lembar)	Total Saham Perusahaan (Lembar)	KM
1	ALDO	2011	36.615.385	42.153.846	78.769.231	550.000.000	0,1432
		2012	36.615.385	42.153.846	78.769.231	550.000.000	0,1432
		2013	36.615.385	42.153.846	78.769.231	550.000.000	0,1432
		2014	36.615.385	42.153.846	78.769.231	550.000.000	0,1432
		2015	36.615.385	42.153.846	78.769.231	550.000.000	0,1432
Rata-rata							0,1432
2	ALMI	2011	4.647.500	292.500	4.940.000	308.000.000	0,0160
		2012	4.647.500	292.500	4.940.000	308.000.000	0,0160
		2013	4.647.500	292.500	4.940.000	308.000.000	0,0160
		2014	9.295.000	585.000	9.880.000	616.000.000	0,0160
		2015	9.397.700	585.000	9.982.700	616.000.000	0,0162
Rata-rata							0,0160
3	AUTO	2011	5.000	2.945.000	2.950.000	3.855.786.400	0,0008
		2012	5.000	2.712.000	2.717.000	3.855.786.400	0,0007
		2013	5.000	3.098.000	3.103.000	4.819.733.000	0,0006
		2014	5.000	3.098.000	3.103.000	4.819.733.000	0,0006
		2015	5.000	3.098.000	3.103.000	4.819.733.000	0,0006
Rata-rata							0,0007
4	BAJA	2011	592.032.000	738.416.000	1.330.448.000	1.800.000.000	0,7391



		2012	592.032.000	738.416.000	1.330.448.000	1.800.000.000	0,7391
		2013	592.032.000	738.416.000	1.330.448.000	1.800.000.000	0,7391
		2014	888.432.000	442.016.000	1.330.448.000	1.800.000.000	0,7391
		2015	888.432.000	442.016.000	1.330.448.000	1.800.000.000	0,7391
Rata-rata							0,7391
5	DPNS	2011	18.906.681	6.915	18.913.596	331.129.952	0,0571
		2012	18.906.681	3.759	18.910.440	331.129.952	0,0571
		2013	18.906.681	3.759	18.910.440	331.129.952	0,0571
		2014	18.906.681	3.759	18.910.440	331.129.952	0,0571
		2015	18.906.681	3.759	18.910.440	331.129.952	0,0571
Rata-rata							0,0571
6	GGRM	2011	6.848.810	10.376.800	17.225.610	1.924.088.000	0,0090
		2012	7.325.400	10.376.800	17.702.200	1.924.088.000	0,0092
		2013	7.325.400	10.376.800	17.702.200	1.924.088.000	0,0092
		2014	7.325.400	10.376.800	17.702.200	1.924.088.000	0,0092
		2015	7.325.400	10.376.800	17.702.200	1.924.088.000	0,0092
Rata-rata							0,0092
7	JPRS	2011	10.000	116.500.000	116.510.000	750.000.000	0,1553
		2012	10.000	116.500.000	116.510.000	750.000.000	0,1553
		2013	10.000	116.500.000	116.510.000	750.000.000	0,1553
		2014	10.000	116.500.000	116.510.000	750.000.000	0,1553
		2015	10.000	116.500.000	116.510.000	750.000.000	0,1553
Rata-rata							0,1553

8	LMSH	2011	1.106.500.000	1.353.000.000	2.459.500.000	9.600.000.000	0,2562
		2012	1.106.500.000	1.353.000.000	2.459.500.000	9.600.000.000	0,2562
		2013	1.106.500.000	1.353.000.000	2.459.500.000	9.600.000.000	0,2562
		2014	1.076.500.000	1.341.000.000	2.417.500.000	9.600.000.000	0,2518
		2015	1.103.500.000	1.353.000.000	2.456.500.000	9.600.000.000	0,2559
Rata-rata							0,2553
9	NIPS	2011	10.800.000	50.040.000	60.840.000	1.486.666.666	0,0409
		2012	10.800.000	50.040.000	60.840.000	1.486.666.666	0,0409
		2013	10.800.000	50.040.000	60.840.000	1.486.666.666	0,0409
		2014	10.800.000	50.040.000	60.840.000	1.486.666.666	0,0409
		2015	10.800.000	50.040.000	60.840.000	1.486.666.666	0,0409
Rata-rata							0,0409
10	PICO	2011	142.500	322.500	465.000	568.375.000	0,0008
		2012	142.500	322.500	465.000	568.375.000	0,0008
		2013	142.500	322.500	465.000	568.375.000	0,0008
		2014	142.500	322.500	465.000	568.375.000	0,0008
		2015	142.500	322.500	465.000	568.375.000	0,0008
Rata-rata							0,0008
11	PSDN	2011	3.657.000	20.129.000	23.786.000	1.440.000.000	0,0165
		2012	3.657.000	20.129.000	23.786.000	1.440.000.000	0,0165
		2013	3.657.000	20.129.000	23.786.000	1.440.000.000	0,0165
		2014	3.657.000	20.129.000	23.786.000	1.440.000.000	0,0165
		2015	3.657.000	20.129.000	23.786.000	1.440.000.000	0,0165
Rata-rata							0,0165

12	SMSM	2011	114.892.413	5.201.393	120.093.806	1.439.668.860	0,0834
		2012	114.892.413	5.201.393	120.093.806	1.439.668.860	0,0834
		2013	114.892.413	5.201.393	120.093.806	1.439.668.860	0,0834
		2014	114.892.413	5.201.393	120.093.806	1.439.668.860	0,0834
		2015	33.317.040	81.802.413	115.119.453	1.439.668.860	0,0800
Rata-rata							0,0827
13	STTP	2011	40.605.000	14.916.500	55.521.500	1.310.000.000	0,0424
		2012	40.605.000	14.916.500	55.521.500	1.310.000.000	0,0424
		2013	40.605.000	363.000	40.968.000	1.310.000.000	0,0313
		2014	40.605.000	889.100	41.494.100	1.310.000.000	0,0317
		2015	40.605.000	1.185.800	41.790.800	1.310.000.000	0,0319
Rata-rata							0,0359
14	TCID	2011	32.221	253.004	285.225	201.066.667	0,0014
		2012	32.221	253.004	285.225	201.066.667	0,0014
		2013	32.221	253.004	285.225	201.066.667	0,0014
		2014	20.000	253.004	273.004	201.066.667	0,0014
		2015	20.000	253.004	273.004	201.066.667	0,0014
Rata-rata							0,0014
15	TSPC	2011	191.650.000	38.250.000	229.900.000	225.000.000.000	0,0010
		2012	191.650.000	38.250.000	229.900.000	225.000.000.000	0,0010
		2013	189.150.000	30.000.000	219.150.000	225.000.000.000	0,0010
		2014	108.100.000	45.400.000	153.500.000	225.000.000.000	0,0007
		2015	152.500.000	30.000.000	182.500.000	225.000.000.000	0,0008



Rata-rata							0,0009
16	WIIM	2011	356.390.600	160.350.820	516.741.420	2.099.873.760	0,2461
		2012	356.390.600	160.350.820	516.741.420	2.099.873.760	0,2461
		2013	356.390.600	160.350.820	516.741.420	2.099.873.760	0,2461
		2014	356.390.600	160.350.820	516.741.420	2.099.873.760	0,2461
		2015	356.390.600	160.350.820	516.741.420	2.099.873.760	0,2461
Rata-rata							0,2461
Rata-rata seluruh perusahaan							0,1126

Sumber : laporan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015



**Lampiran 5**  
**Perhitungan Reputasi KAP**

No	Kode	Tahun	Nama KAP	Reputasi KAP
1	ALDO	2011	Anwar & Rekan (DFK International)	0
		2012	Anwar & Rekan (DFK International)	0
		2013	Arsyad & Rekan (DFK International)	0
		2014	Arsyad & Rekan (DFK International)	0
		2015	Arsyad & Rekan (DFK International)	0
2	ALMI	2011	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2012	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2013	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2014	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2015	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
3	AUTO	2011	Tanudiredja, wibisana & Rekan (Price Waterhouse Copers)	1
		2012	Tanudiredja, wibisana & Rekan (Price Waterhouse Copers)	1
		2013	Tanudiredja, wibisana & Rekan (Price Waterhouse Copers)	1
		2014	Tanudiredja, wibisana & Rekan (Price Waterhouse Copers)	1
		2015	Tanudiredja, wibisana & Rekan (Price Waterhouse Copers)	1
4	BAJA	2011	Rama Wendra (Mc Millan Woods)	0
		2012	Rama Wendra (Mc Millan Woods)	0
		2013	Tjahjadi & Tamara (Morison International)	0
		2014	Tjahjadi & Tamara (Morison International)	0

		2015	Tjahjadi & Tamara (Morison International)	0
5	DPNS	2011	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2012	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2013	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2014	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
		2015	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan (PKF)	0
6	GGRM	2011	Siddharta & Widjaja (Klynveld Peat Main Goerdeler)	1
		2012	Siddharta & Widjaja (Klynveld Peat Main Goerdeler)	1
		2013	Siddharta & Widjaja (Klynveld Peat Main Goerdeler )	1
		2014	Siddharta & Widjaja (Klynveld Peat Main Goerdeler)	1
		2015	Siddharta & Widjaja (Klynveld Peat Main Goerdeler)	1
7	JPRS	2011	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM)	0
		2012	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM)	0
		2013	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM)	0
		2014	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM)	0
		2015	Aryanto, Amir Jusuf, Mawar & Saptoto (RSM)	0
8	LMSH	2011	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2012	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2013	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2014	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2015	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
9	NIPS	2011	Budiman, Wawan, Pamudji & Rekan (BWP)	0
		2012	Supoyo, Sutjahjo, Subyantara & Rekan (SSS)	0



		2013	Supoyo, Sutjahjo, Subyantara & Rekan (SSS)	0
		2014	Supoyo, Sutjahjo, Subyantara & Rekan (SSS)	0
		2015	Supoyo, Sutjahjo, Subyantara & Rekan (SSS)	0
10	PICO	2011	Achmad, Rasyid, Hisbullah & Jerry (ARH&J)	0
		2012	Griselda, Wisnu & Arum	0
		2013	Griselda, Wisnu & Arum	0
		2014	Griselda, Wisnu & Arum	0
		2015	Djoko, Sidik & Indra (DSI)	0
11	PSDN	2011	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2012	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2013	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2014	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2015	Purwantono, Sungkoro & Surja (Ernst & young )	1
12	SMSM	2011	Teramihardja, Pradhono & Chandra (Rodl & Partner)	0
		2012	Teramihardja, Pradhono & Chandra (Rodl & Partner)	0
		2013	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2014	Purwantono, Sungkoro & Surja (Ernst & young )	1
		2015	Purwantono, Sungkoro & Surja (Ernst & young )	1
13	STTP	2011	Hadori Sugiarto Adi & Rekan (HLB)	0
		2012	Hadori Sugiarto Adi & Rekan (HLB)	0
		2013	Hadori Sugiarto Adi & Rekan (HLB)	0
		2014	Hadori Sugiarto Adi & Rekan (HLB)	0
		2015	Hadori Sugiarto Adi & Rekan (HLB)	0

14	TCID	2011	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu)	1
		2012	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu)	1
		2013	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu)	1
		2014	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu)	1
		2015	Osman Bing Satrio & Eny (Deloitte Touche Tohmatsu)	1
15	TSPC	2011	Tanubrata Susanto Fahmi & Rekan (BDO)	0
		2012	Tanubrata Susanto Fahmi & Rekan (BDO)	0
		2013	Tanubrata Susanto Fahmi & Rekan (BDO)	0
		2014	Tanubrata Susanto Fahmi & Rekan (BDO)	0
		2015	Tanubrata Susanto Fahmi & Rekan (BDO)	0
16	WIIM	2011	Gani Mulyadi & Handayani (Grant Thornton)	0
		2012	Gani Mulyadi & Handayani (Grant Thornton)	0
		2013	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2014	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0
		2015	Kokasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan (Crowe Horwath)	0

Sumber : laporan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015

Reputasi KAP ini di proksikan dengan ukuran KAP

KAP *Big Four* dan afiliasinya di Indonesia:

1. KAP Osman Bing Satrio (Deloitte Touche Tohmatsu)
2. KAP Tanudiredja, Wibisana dan Rekan (Price Waterhouse Copers)

3. KAP Purwantono, Suherman dan Surja (Ernst & young)
4. KAP Siddharta dan Widjaja (Klynveld Peat Main Goerdeler)





**Lampiran 6**  
**Perhitungan kualitas laba**  
**(disajikan dalam satuan rupiah)**

No	Kode Emiten	Tahun	Niit (a)	CFOit (b)	TACT (c) = a-b	SALESit (d)	SALESit-1 (e)
1	ALDO	2011	9.242.599.525	127.074.583	9.115.524.942	244.802.861.887	220.763.874.733
		2012	12.244.790.641	16.843.147.032	(4.598.356.391)	279.603.768.371	244.802.861.887
		2013	22.589.101.552	39.652.190.973	(17.063.089.421)	399.345.658.763	279.603.768.371
		2014	21.061.034.612	(29.883.033)	21.090.917.645	493.881.857.454	399.345.658.763
		2015	24.079.122.338	2.204.123.679	21.874.998.659	538.363.112.800	493.881.857.454
2	ALMI	2011	32.374.760.744	212.460.131.895	(180.085.371.151)	3.609.867.387.594	3.019.070.482.536
		2012	13.949.141.061	(28.929.201.503)	42.878.342.564	3.221.635.031.146	3.609.867.387.594
		2013	26.118.732.307	(713.749.446.281)	739.868.178.588	2.871.313.447.075	3.221.635.031.146
		2014	1.948.963.064	(935.671.862.182)	937.620.825.246	3.336.087.554.837	2.871.313.447.075
		2015	(53.613.905.767)	1.749.582.272.593	(1.803.196.178.360)	3.333.329.653.540	3.336.087.554.837

3	AUTO	2011	1.101.583.000.000	258.576.000.000	843.007.000.000	7.363.659.000.000	6.255.109.000.000
		2012	1.135.914.000.000	537.785.000.000	598.129.000.000	8.277.485.000.000	7.363.659.000.000
		2013	999.766.000.000	551.756.000.000	448.010.000.000	10.701.988.000.000	8.277.485.000.000
		2014	954.086.000.000	264.565.000.000	689.521.000.000	12.255.427.000.000	10.701.988.000.000
		2015	322.701.000.000	866.768.000.000	(544.067.000.000)	11.723.787.000.000	12.255.427.000.000
4	BAJA	2011	16.618.511.000	(25.548.050.266)	42.166.561.266	900.354.986.492	706.827.762.382
		2012	18.879.858.130	(52.200.340.966)	71.080.199.096	1.070.846.213.089	900.354.986.492
		2013	(77.122.673.610)	108.138.926.072	(185.261.599.682)	1.052.131.125.561	1.070.846.213.089
		2014	14.077.852.427	(74.385.983.999)	88.463.836.426	1.229.844.640.405	1.052.131.125.561
		2015	(9.349.900.882)	27.344.372.141	(36.694.273.023)	1.251.193.634.272	1.229.844.640.405
5	DPNS	2011	(6.641.710.478)	14.122.036.999	(20.763.747.477)	121.168.473.285	97.283.942.857
		2012	20.608.530.035	6.530.804.861	14.077.725.174	146.690.966.909	121.168.473.285
		2013	66.813.230.321	(660.730.802)	67.473.961.123	131.333.196.189	146.690.966.909
		2014	14.519.866.284	5.877.779.661	8.642.086.623	132.775.925.237	131.333.196.189

		2015	9.859.176.172	5.105.993.427	4.753.182.745	118.475.319.120	132.775.925.237
6	GGRM	2011	4.958.102.000.000	(90.307.000.000)	5.048.409.000.000	41.884.352.000.000	37.691.997.000.000
		2012	4.068.711.000.000	3.953.574.000.000	115.137.000.000	49.028.696.000.000	41.884.352.000.000
		2013	4.383.932.000.000	2.472.971.000.000	1.910.961.000.000	55.436.954.000.000	49.028.696.000.000
		2014	5.395.293.000.000	1.657.776.000.000	3.737.517.000.000	65.185.850.000.000	55.436.954.000.000
		2015	6.452.834.000.000	3.200.820.000.000	3.252.014.000.000	70.365.573.000.000	65.185.850.000.000
		2011	37.686.233.394	(36.795.304.974)	74.481.538.368	641.375.013.671	427.792.535.324
7	JPRS	2012	9.610.155.243	(10.271.380.072)	19.881.535.315	461.125.284.696	641.375.013.671
		2013	15.045.492.572	78.622.516.794	(63.577.024.222)	195.247.201.170	461.125.284.696
		2014	(6.930.478.877)	(76.997.875.467)	70.067.396.590	313.636.426.234	195.247.201.170
		2015	(21.989.704.979)	(4.506.620.797)	(17.483.084.182)	143.326.451.256	313.636.426.234
		2011	10.897.341.682	5.100.086.069	5.797.255.613	207.522.581.381	161.011.674.412
8	LMSH	2012	41.282.515.026	10.588.729.023	30.693.786.003	223.079.062.667	207.522.581.381
		2013	14.382.899.194	13.814.790.256	568.108.938	256.210.760.822	223.079.062.667



		2014	7.605.091.176	9.999.770.412	(2.394.679.236)	249.072.012.369	256.210.760.822
		2015	1.944.443.395	10.910.801.951	(8.966.358.556)	174.598.965.938	249.072.012.369
9	NIPS	2011	17.831.046.421	(44.903.715.248)	62.734.761.669	579.224.436.320	400.894.525.220
		2012	21.553.186.948	10.135.112.124	11.418.074.824	702.719.255.456	579.224.436.320
		2013	33.872.112	(75.416.394)	109.288.506	911.064.069	702.719.255.456
		2014	50.134.988	118.463.324	(68.328.336)	1.015.868.035	911.064.069
		2015	30.671.339	(137.952.161)	168.623.500	987.862.829	1.015.868.035
				2011	12.630.196.709	(13.820.548.232)	26.450.744.941
10	PICO	2012	11.137.571.657	(25.484.273.295)	36.621.844.952	593.266.859.163	621.233.560.518
		2013	15.439.372.429	(5.967.845.178)	21.407.217.607	684.448.835.916	593.266.859.163
		2014	16.226.153.752	24.408.903.218	(8.182.749.466)	694.332.286.638	684.448.835.916
		2015	14.975.406.018	59.320.891.249	(44.345.485.231)	699.310.599.565	694.332.286.638
				2011	23.858.490.558	20.800.798.709	3.057.691.849
11	PSDN	2012	25.623.404.271	10.746.296.476	14.877.107.795	1.305.116.747.447	1.246.290.753.836

		2013	21.322.248.834	81.549.809.650	(60.227.560.816)	1.279.553.071.584	1.305.116.747.447
		2014	(28.175.252.332)	21.202.281.251	(49.377.533.583)	975.081.057.089	1.279.553.071.584
		2015	(43.116.341.800)	(22.726.926.832)	(20.389.414.968)	920.352.848.084	975.081.057.089
12	SMSM	2011	241.576.270.793	243.517.273.152	(1.941.002.359)	2.072.441.125.522	1.561.786.956.669
		2012	268.543.331.492	353.110.841.978	(84.567.510.486)	2.163.842.229.019	2.072.441.125.522
		2013	338.223.000.000	448.032.000.000	(109.809.000.000)	2.381.889.000.000	2.163.842.229.019
		2014	420.436.000.000	449.864.000.000	(29.428.000.000)	2.632.860.000.000	2.381.889.000.000
		2015	461.307.000.000	536.111.000.000	(74.804.000.000)	2.802.924.000.000	2.632.860.000.000
13	STTP	2011	42.675.154.847	89.728.684.467	(47.053.529.620)	1.027.683.999.319	762.612.830.093
		2012	74.626.183.474	24.460.960.446	50.165.223.028	1.283.736.251.902	1.027.683.999.319
		2013	114.674.074.530	58.655.739.190	56.018.335.340	1.694.935.468.814	1.283.736.251.902
		2014	123.635.526.965	198.516.135.904	(74.880.608.939)	2.170.464.194.350	1.694.935.468.814
		2015	185.705.201.171	194.843.122.728	(9.137.921.557)	2.544.277.844.656	2.170.464.194.350
14	TCID	2011	140.038.819.641	73.140.815.235	66.898.004.406	1.654.671.098.358	1.466.938.711.851

		2012	150.373.851.969	250.453.743.262	(100.079.891.293)	1.851.152.825.559	1.654.671.098.358
		2013	160.148.465.833	253.851.906.566	(93.703.440.733)	2.027.899.402.527	1.851.152.825.559
		2014	175.828.646.432	123.551.162.065	52.277.484.367	2.308.203.551.971	2.027.899.402.527
		2015	544.474.278.014	120.781.612.127	423.692.665.887	2.314.889.854.074	2.308.203.551.971
15	TSPC	2011	586.362.346.430	587.799.605.916	(1.437.259.486)	5.780.664.117.037	5.134.242.102.154
		2012	635.176.093.653	635.028.604.390	147.489.263	6.630.809.553.343	5.780.664.117.037
		2013	638.535.108.795	448.669.480.614	189.865.628.181	6.854.889.233.121	6.630.809.553.343
		2014	585.790.816.012	512.956.089.428	72.834.726.584	7.512.115.037.587	6.854.889.233.121
		2015	529.218.651.807	778.361.981.647	(249.143.329.840)	8.181.481.867.179	7.512.115.037.587
16	WIIM	2011	129.537.165.558	(65.838.550.841)	195.375.716.399	925.236.734.794	592.183.400.192
		2012	77.301.783.553	13.275.272.462	64.026.511.091	1.119.062.225.729	925.236.734.794
		2013	132.322.207.861	(45.910.615.406)	178.232.823.267	1.588.022.200.150	1.119.062.225.729
		2014	112.304.822.060	44.609.246.858	67.695.575.202	1.661.533.200.316	1.588.022.200.150
		2015	131.081.111.587	62.869.126.110	68.211.985.477	1.839.419.574.956	1.661.533.200.316



## Lanjutan lampiran

No	Kode Emiten	Tahun	Nit-1 (f)	CFOit-1(g)	TACT-1 (h)	DACit (i) = (c/d)-(h/e)
1	ALDO	2011	6.827.231.783	1.862.332.040	4.964.899.743	0,0147
		2012	9.242.599.525	127.074.583	9.115.524.942	-0,0537
		2013	12.244.790.641	16.843.147.032	(4.598.356.391)	-0,0263
		2014	22.589.101.552	39.652.190.973	(17.063.089.421)	0,0854
		2015	21.061.034.612	(29.883.033)	21.090.917.645	-0,0021
2	ALMI	2011	43.722.582.261	(73.945.789.465)	117.668.371.726	-0,0889
		2012	32.374.760.744	212.460.131.895	(180.085.371.151)	0,0632
		2013	13.949.141.061	(28.929.201.503)	42.878.342.564	0,2444
		2014	26.118.732.307	(713.749.446.281)	739.868.178.588	0,0234
		2015	1.948.963.064	(935.671.862.182)	937.620.825.246	-0,8220
3	AUTO	2011	1.255.305.000.000	399.127.000.000	856.178.000.000	-0,0224



		2012	1.101.583.000.000	258.576.000.000	843.007.000.000	-0,0422
		2013	1.135.914.000.000	537.785.000.000	598.129.000.000	-0,0304
		2014	999.766.000.000	551.756.000.000	448.010.000.000	0,0144
		2015	954.086.000.000	264.565.000.000	689.521.000.000	-0,1027
4	BAJA	2011	5.145.107.911	(100.581.433.888)	105.726.541.799	-0,1027
		2012	16.618.511.000	(25.548.050.266)	42.166.561.266	0,0195
		2013	18.879.858.130	(52.200.340.966)	71.080.199.096	0,0195
		2014	(77.122.673.610)	108.138.926.072	(185.261.599.682)	0,2480
		2015	14.077.852.427	(74.385.983.999)	88.463.836.426	-0,1013
5	DPNS	2011	14.033.568.032	15.249.703.610	(1.216.135.578)	-0,1589
		2012	(6.641.710.478)	14.122.036.999	(20.763.747.477)	0,2673
		2013	20.608.530.035	6.530.804.861	14.077.725.174	0,4178
		2014	66.813.230.321	(660.730.802)	67.473.961.123	-0,4487
		2015	14.519.866.284	5.877.779.661	8.642.086.623	-0,0250

6	GGRM	2011	4.146.282.000.000	287.259.000.000	3.859.023.000.000	0,0181
		2012	4.958.102.000.000	(90.307.000.000)	5.048.409.000.000	-0,1182
		2013	4.068.711.000.000	3.953.574.000.000	115.137.000.000	0,0321
		2014	4.383.932.000.000	2.472.971.000.000	1.910.961.000.000	0,0229
		2015	5.395.293.000.000	1.657.776.000.000	3.737.517.000.000	-0,0111
7	JPRS	2011	28.445.580.508	48.826.247.303	(20.380.666.795)	0,1638
		2012	37.686.233.394	(36.795.304.974)	74.481.538.368	-0,0730
		2013	9.610.155.243	(10.271.380.072)	19.881.535.315	-0,3687
		2014	15.045.492.572	78.622.516.794	(63.577.024.222)	0,5490
		2015	(6.930.478.877)	(76.997.875.467)	70.067.396.590	-0,3454
8	LMSH	2011	7.350.536.344	9.647.718.776	(2.297.182.432)	0,0422
		2012	10.897.341.682	5.100.086.069	5.797.255.613	0,1097
		2013	41.282.515.026	10.588.729.023	30.693.786.003	-0,1354
		2014	14.382.899.194	13.814.790.256	568.108.938	-0,0118

		2015	7.605.091.176	9.999.770.412	(2.394.679.236)	-0,0417
9	NIPS	2011	12.662.580.885	25.105.090.279	(12.442.509.394)	0,1393
		2012	17.831.046.421	(44.903.715.248)	62.734.761.669	-0,0921
		2013	21.553.186.948	10.135.112.124	11.418.074.824	0,1037
		2014	33.872.112	(75.416.394)	109.288.506	-0,1872
		2015	50.134.988	118.463.324	(68.328.336)	0,2380
		2011	12.063.079.047	(26.731.721.652)	38.794.800.699	-0,0236
10	PICO	2012	12.630.196.709	(13.820.548.232)	26.450.744.941	0,0192
		2013	11.137.571.657	(25.484.273.295)	36.621.844.952	-0,0305
		2014	15.439.372.429	(5.967.845.178)	21.407.217.607	-0,0431
		2015	16.226.153.752	24.408.903.218	(8.182.749.466)	-0,0516
		2011	25.685.038.017	(3.477.909.996)	29.162.948.013	-0,0290
11	PSDN	2012	23.858.490.558	20.800.798.709	3.057.691.849	0,0089
		2013	25.623.404.271	10.746.296.476	14.877.107.795	-0,0585



		2014	21.322.248.834	81.549.809.650	(60.227.560.816)	-0,0036
		2015	(28.175.252.332)	21.202.281.251	(49.377.533.583)	0,0285
12	SMSM	2011	150.420.111.988	151.302.099.412	(881.987.424)	-0,0004
		2012	241.576.270.793	243.517.273.152	(1.941.002.359)	-0,0381
		2013	268.543.331.492	353.110.841.978	(84.567.510.486)	-0,0070
		2014	338.223.000.000	448.032.000.000	(109.809.000.000)	0,0349
		2015	420.436.000.000	449.864.000.000	(29.428.000.000)	-0,0155
13	STTP	2011	42.630.759.100	(13.517.981.904)	56.148.741.004	-0,1194
		2012	42.675.154.847	89.728.684.467	(47.053.529.620)	0,0849
		2013	74.626.183.474	24.460.960.446	50.165.223.028	-0,0060
		2014	114.674.074.530	58.655.739.190	56.018.335.340	-0,0676
		2015	123.635.526.965	198.516.135.904	(74.880.608.939)	0,0309
14	TCID	2011	131.445.098.783	157.211.148.765	(25.766.049.982)	0,0580
		2012	140.038.819.641	73.140.815.235	66.898.004.406	-0,0945



		2013	150.373.851.969	250.453.743.262	(100.079.891.293)	0,0079
		2014	160.148.465.833	253.851.906.566	(93.703.440.733)	0,0689
		2015	175.828.646.432	123.551.162.065	52.277.484.367	0,1604
15	TSPC	2011	494.760.795.087	578.089.303.003	(83.328.507.916)	0,0160
		2012	586.362.346.430	587.799.605.916	(1.437.259.486)	0,0003
		2013	635.176.093.653	635.028.604.390	147.489.263	0,0277
		2014	638.535.108.795	448.669.480.614	189.865.628.181	-0,0180
		2015	585.790.816.012	512.956.089.428	72.834.726.584	-0,0401
16	WIIM	2011	27.397.000.361	29.677.356.533	(2.280.356.172)	0,2150
		2012	129.537.165.558	(65.838.550.841)	195.375.716.399	-0,1539
		2013	77.301.783.553	13.275.272.462	64.026.511.091	0,0550
		2014	132.322.207.861	(45.910.615.406)	178.232.823.267	-0,0715
		2015	112.304.822.060	44.609.246.858	67.695.575.202	-0,0037

Sumber : laporan tahunan perusahaan manufaktur yang terdaftar di BEI tahun 2011-2015

1. Menghitung  $TACit = NIit - CFOit$

Keterangan:

$TACit$  : Total accruals pada periode tes perusahaan  $i$

$NIit$  : Laba bersih setelah pajak pada periode tes perusahaan  $i$

$CFOit$  : Arus kas kegiatan operasi pada periode tes perusahaan  $i$

2. Menghitung  $DACit = (TACit/SALESit) - (TACit-1/SALESit-1)$

Keterangan:

$DACit$  : *Discretionary accruals* periode tes perusahaan  $i$

$TACit$  : Total accruals pada periode tes perusahaan  $i$

$SALESit$  : Penjualan periode  $t-1$  (periode sebelumnya) perusahaan  $i$

$t$  : Periode tes

$t-1$  : Periode sebelumnya





# **LAMPIRAN**

# **SPSS**

## Lampiran 7 Statistik Deskriptif

### Descriptives

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Ln_Y	34	-8.11	-.60	-2.9966	1.46236
Ln_X1	80	-1.10	-.41	-.4407	.12706
Ln_X2	80	-1.39	-.29	-.9562	.26763
Ln_X3	80	-7.42	-.30	-3.7344	2.20610
Reputasi KAP	80	.0000	1.0000	.287500	.4554522
Valid N (listwise)	34				





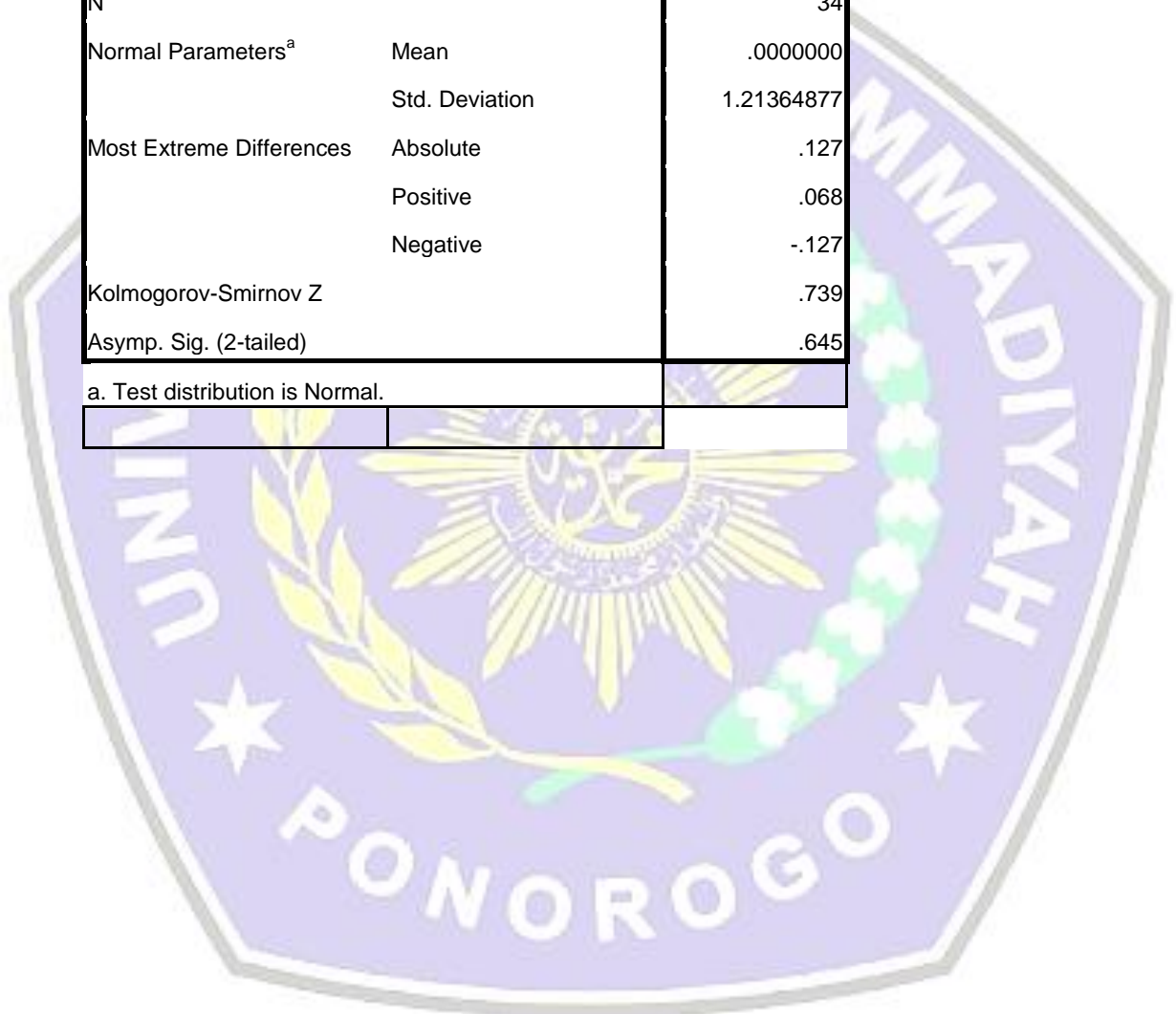
## Lampiran 8 Uji Normalitas

### NPar Tests

[DataSet0]

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		34
Normal Parameters <sup>a</sup>	Mean	.0000000
	Std. Deviation	1.21364877
Most Extreme Differences	Absolute	.127
	Positive	.068
	Negative	-.127
Kolmogorov-Smirnov Z		.739
Asymp. Sig. (2-tailed)		.645
a. Test distribution is Normal.		



## Lampiran 9 Uji Autokorelasi

### Regression

[DataSet0]

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

Model	Variables Entered	Variables Removed	Method
1	Reputasi KAP, Ln_X1, Ln_X2, Ln_X3 <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Ln\_Y

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.558 <sup>a</sup>	.311	.216	1.29465	1.731

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

b. Dependent Variable: Ln\_Y

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.964	4	5.491	3.276	.025 <sup>a</sup>
	Residual	48.607	29	1.676		
	Total	70.571	33			

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

b. Dependent Variable: Ln\_Y

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.255	1.209		-2.694	.012
	Ln_X1	-2.669	1.795	-.268	-1.487	.148
	Ln_X2	-.692	.825	-.137	-.839	.408
	Ln_X3	.402	.135	.582	2.977	.006
	Reputasi KAP	-.099	.546	-.032	-.182	.857

a. Dependent Variable: Ln\_Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-4.4727	-1.5345	-2.9966	.81582	34
Residual	-3.63898	1.84315	.00000	1.21365	34
Std. Predicted Value	-1.809	1.792	.000	1.000	34
Std. Residual	-2.811	1.424	.000	.937	34

a. Dependent Variable: Ln\_Y

## Lampiran 10 Uji Multikolinieritas

### Regression

[DataSet0]

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

Model	Variables Entered	Variables Removed	Method
1	Reputasi KAP, Ln_X1, Ln_X2, Ln_X3 <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Ln\_Y

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.558 <sup>a</sup>	.311	.216	1.29465

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

b. Dependent Variable: Ln\_Y

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.964	4	5.491	3.276	.025 <sup>a</sup>
	Residual	48.607	29	1.676		
	Total	70.571	33			

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

b. Dependent Variable: Ln\_Y



**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-3.255	1.209		-2.694	.012		
Ln_X1	-2.669	1.795	-.268	-1.487	.148	.731	1.368
Ln_X2	-.692	.825	-.137	-.839	.408	.885	1.130
Ln_X3	.402	.135	.582	2.977	.006	.621	1.610
Reputasi KAP	-.099	.546	-.032	-.182	.857	.756	1.322

a. Dependent Variable:

Ln\_Y

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions				
				(Constant)	Ln_X1	Ln_X2	Ln_X3	Reputasi KAP
1	1	4.135	1.000	.00	.00	.00	.01	.02
	2	.619	2.585	.00	.00	.02	.00	.64
	3	.156	5.146	.01	.02	.15	.45	.32
	4	.067	7.829	.01	.53	.19	.54	.01
	5	.023	13.460	.98	.44	.64	.00	.02

a. Dependent Variable:

Ln\_Y

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-4.4727	-1.5345	-2.9966	.81582	34
Residual	-3.63898	1.84315	.00000	1.21365	34
Std. Predicted Value	-1.809	1.792	.000	1.000	34
Std. Residual	-2.811	1.424	.000	.937	34

a. Dependent Variable: Ln\_Y

## Lampiran 11 Uji Heteroskedastiditas Nonparametric Correlations

[DataSet0]

			Correlations				
			Ln_X1	Ln_X2	Ln_X3	Reputasi KAP	ABS_RES
Spearman's rho	Ln_X1	Correlation Coefficient	1.000	-.304**	.328**	-.280*	-.203
		Sig. (2-tailed)	.	.006	.003	.012	.250
		N	80	80	80	80	34
	Ln_X2	Correlation Coefficient	-.304**	1.000	-.242*	.144	-.052
		Sig. (2-tailed)	.006	.	.031	.201	.771
		N	80	80	80	80	34
	Ln_X3	Correlation Coefficient	.328**	-.242*	1.000	-.460**	.119
		Sig. (2-tailed)	.003	.031	.	.000	.504
		N	80	80	80	80	34
	Reputasi KAP	Correlation Coefficient	-.280*	.144	-.460**	1.000	-.125
		Sig. (2-tailed)	.012	.201	.000	.	.481
		N	80	80	80	80	34
	ABS_RES	Correlation Coefficient	-.203	-.052	.119	-.125	1.000
		Sig. (2-tailed)	.250	.771	.504	.481	.
		N	34	34	34	34	34

\*\* . Correlation is significant at the 0.01 level  
(2-tailed).

\* . Correlation is significant at the 0.05 level  
(2-tailed).

## Lampiran 12 Uji Regresi Linier Berganda

### Regression

[DataSet0]

#### Variables Entered/Removed<sup>b</sup>

Model	Variables Entered	Variables Removed	Method
1	Reputasi KAP, Ln_X1, Ln_X2, Ln_X3 <sup>a</sup>		. Enter

a. All requested variables entered.

b. Dependent Variable: Ln\_Y

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.558 <sup>a</sup>	.311	.216	1.29465

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	21.964	4	5.491	3.276	.025 <sup>a</sup>
	Residual	48.607	29	1.676		
	Total	70.571	33			

a. Predictors: (Constant), Reputasi KAP, Ln\_X1, Ln\_X2, Ln\_X3

b. Dependent Variable: Ln\_Y

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3.255	1.209		-2.694	.012
	Ln_X1	-2.669	1.795	-.268	-1.487	.148
	Ln_X2	-.692	.825	-.137	-.839	.408
	Ln_X3	.402	.135	.582	2.977	.006
	Reputasi KAP	-.099	.546	-.032	-.182	.857

a. Dependent Variable: Ln\_Y

