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LAMPIRAN A

Daftar Sampel yang Menjadi Sampel Penelitian

Nomor	Kode	Nama Perusahaan
1	ADES	PT. Akasha International Tbk.
2	AKKU	PT. Alam Karya Unggul Tbk.
3	ALMI	PT. Alumindo Light Metal Tbk.
4	AMFG	PT. Asahimas Flatt Glass Tbk.
5	ARGO	PT. Argo Pantas Tbk. Tbk.
6	ASII	PT. Astra Internasional Tbk.
7	AUTO	PT. Astra Otoparts Tbk.
8	BATA	PT. Sepatu Bata Tbk.
9	BUDI	PT. Budi Starch & Sweetener Tbk.
10	CPIN	PT. Charoen Pokphand Indonesia Tbk.
11	DLTA	PT. Delta Jakarta Tbk.
12	DPNS	PT. Duta Pertiwi Nusantara Tbk.
13	ERTX	PT. Eratex Djaja Tbk.
14	ETWA	PT. Eterindo Wahanatama Tbk.
15	FASW	PT. Fajar Surya Wisesa Tbk.
16	GDYR	PT. Goodyear Indonesia Tbk.
17	GGRM	PT. Gudang Garam Tbk.
18	HMSP	PT. HM Sampoerna Tbk.
19	ICBP	PT. Indofood CBP Tbk.
20	IGAR	PT. Champion Pacific Tbk.
21	IMAS	PT. Indomobil Sukses Internasional Tbk.
22	INAI	PT. Indal Aluminium Industry Tbk.
23	INDF	PT. Indofood Tbk.
24	INDS	PT. Indospring Tbk.
25	INKP	PT. Indah Kiat Pulp Tbk.
26	INRU	PT. Toba Pulp Lestari Tbk.
27	JPRS	PT. Jaya Pari Steel Tbk.
28	KAEF	PT. Kimia Farma Tbk.
29	KBLI	PT. KMI Wire & Cable Tbk.
30	KICI	PT. Kedaung Indah Can Tbk.
31	KLBF	PT. Kalbe Farma Tbk.
32	KRAS	PT. Krakatau Steel Tbk.
33	LION	PT. Lion Metal Works Tbk.

34	LMPI	PT. Langgeng Makmur Tbk.
35	LMSH	PT. Lionmesh Prima Tbk.
36	MASA	PT. Multistrada Arah Sarana Tbk.
37	MBTO	PT. Martha Berto Tbk.
38	MLIA	PT. Mulia Industrindo Tbk.
39	MYRX	PT. Hanson International Tbk.
40	PBRX	PT. Pan Brothers Tbk.
41	PRAS	PT. Prima Alloy Steel Tbk.
42	PSDN	PT. Prasadha Aneka Niaga Tbk.
43	PTSN	PT. SAT Nusapersada Tbk.
44	PYFA	PT. Pyridam Farma Tbk.
45	RMBA	PT. Bentoel Internasional Investama Tbk.
46	ROTI	PT. Nippon Indosari Corpindo Tbk.
47	SCCO	PT. Sucaco Tbk.
48	SIAP	PT. Sekawan Intipratama Tbk.
49	SIPD	PT. Sierad Produce Tbk.
50	SKLT	PT. Sekar Laut Tbk.
51	SMCB	PT. Holcim Indonesia Tbk.
52	SMGR	PT. Semen Indonesia Tbk.
53	SMSM	PT. Selamat Sempurna Tbk.
54	SPMA	PT. Suparma Tbk.
55	SRSN	PT. Indo Acidatama Tbk.
56	SULI	PT. Sumalindo Lestari Tbk.
57	TCID	PT. Mandom Indonesia Tbk.
58	TKIM	PT. Tjiwi Kimia Paper Products Tbk.
59	TOTO	PT. Surya Toto Indonesia Tbk.
60	TRST	PT. Trias Sentosa Tbk.
61	ULTJ	PT. Ultrajaya Milk Industry Tbk.
62	UNIC	PT. Unggul Indah Cahaya Tbk.
63	UNVR	PT. Unilever Indonesia Tbk.
64	VOKS	PT. Voksel Electric Tbk.
65	YPAS	PT. Yanaprima Hastapersada Tbk.

Lampiran B

Data Variabel Dependen, Variabel Independen dan Variabel Kontrol.

a. Variabel Dependen

No.	Kode	Tahun	Dependen		
			ACFO	ADISX	APROD
1	ADES	2011	2,8453955000	(0,2964835000)	0,7886640000
2	AKKU	2011	(0,0277679000)	(0,2852127000)	0,4120807000
3	ALMI	2011	1,9255268000	(0,4828094000)	1,2840591000
4	AMFG	2011	2,6123079000	(0,3521502000)	0,9413957000
5	ARGO	2011	3,2195823000	(0,2638211000)	0,6809859000
6	ASII	2011	2,4383935000	(0,3829130000)	0,9947807000
7	AUTO	2011	2,5134143000	(0,3809202000)	0,9845491000
8	BATA	2011	2,4833816000	(0,4205302000)	1,0627042000
9	BUDI	2011	2,5469553000	(0,3745719000)	0,9684503000
10	CPIN	2011	1,6160985000	(0,4266358000)	1,3578458000
11	DLTA	2011	2,2656146000	(0,4961958000)	1,1971580000
12	DPNS	2011	3,2250518000	(0,2947695000)	0,7279534000
13	ERTX	2011	2,2302730000	(0,5530963000)	1,2965818000
14	ETWA	2011	2,3459554000	(0,4556717000)	1,1324972000
15	FASW	2011	3,6993891000	(0,1386103000)	0,4721289000
16	GDYR	2011	2,2290779000	(0,4126598000)	1,1225017000
17	GGRM	2011	2,4738196000	(0,3972230000)	1,0245929000
18	HMSP	2011	1,9757685000	(0,5378963000)	1,3245815000
19	ICBP	2011	2,4248581000	(0,4176541000)	1,0682628000
20	IGAR	2011	2,4153042000	(0,4475635000)	1,1344879000
21	IMAS	2011	2,1773731000	(0,4235522000)	1,0889168000
22	INAI	2011	2,6308248000	(0,4334932000)	1,0177994000
23	INDF	2011	2,8012188000	(0,3326058000)	0,8557602000
24	INDS	2011	2,3288954000	(0,4070934000)	1,0642960000
25	INKP	2011	3,1914655000	(0,2101278000)	0,6521801000
26	INRU	2011	3,3942294000	(0,1876938000)	0,5936296000
27	JPRS	2011	2,4584778000	(0,3820826000)	0,9585130000
28	KAEF	2011	2,1172810000	(0,5022135000)	1,2615058000
29	KBLI	2011	2,2480196000	(0,4168276000)	1,0528494000
30	KICI	2011	3,0353198000	(0,3899054000)	0,9103476000

31	KLBF	2011	2,3577109000	(0,4319054000)	1,1068844000
32	KRAS	2011	2,8031167000	(0,3569008000)	0,8816178000
33	LION	2011	2,9655071000	(0,3189718000)	0,7963621000
34	LMPI	2011	2,9627465000	(0,3056392000)	0,7834149000
35	LMSH	2011	2,0664977000	(0,5497892000)	1,3080738000
36	MASA	2011	2,8411570000	(0,3029454000)	0,7862616000
37	MBTO	2011	2,2386039000	(0,4832456000)	1,1931189000
38	MLIA	2011	2,8676978000	(0,3141750000)	0,8234533000
39	MYRX	2011	3,7652183000	(0,1336969000)	0,4424129000
40	PBRX	2011	1,8493562000	(0,3947434000)	1,1534183000
41	PRAS	2011	2,9388190000	(0,2660920000)	0,7571952000
42	PSDN	2011	1,8064908000	(0,5363228000)	1,3596279000
43	PTSN	2011	1,9026800000	(0,5797563000)	1,4728824000
44	PYFA	2011	2,5675656000	(0,4523892000)	1,0884773000
45	RMBA	2011	2,1155026000	(0,4808026000)	1,2281790000
46	ROTI	2011	1,6492661000	(0,6329206000)	1,5355381000
47	SCCO	2011	1,8930323000	(0,5131443000)	1,2657549000
48	SIAP	2011	2,6381863000	(0,4114701000)	0,9925106000
49	SIPD	2011	2,1706072000	(0,4844043000)	1,2201203000
50	SKLT	2011	2,3428921000	(0,4625077000)	1,1492106000
51	SMCB	2011	3,0319046000	(0,2819933000)	0,7384491000
52	SMGR	2011	2,7316144000	(0,3554164000)	0,9041131000
53	SMSM	2011	2,3237203000	(0,4414832000)	1,1129783000
54	SPMA	2011	2,8717219000	(0,3112597000)	0,8359121000
55	SRSN	2011	2,7869240000	(0,3684985000)	0,9128206000
56	SULI	2011	3,6196705000	(0,1876206000)	0,5708622000
57	TCID	2011	2,3976473000	(0,4363452000)	1,0909605000
58	TKIM	2011	3,0474448000	(0,2598700000)	0,7340071000
59	TOTO	2011	2,5995398000	(0,3705956000)	0,9481482000
60	TRST	2011	2,7521148000	(0,3370106000)	0,8757898000
61	ULTJ	2011	2,6877957000	(0,3460292000)	0,9078549000
62	UNIC	2011	2,2431100000	(0,4284683000)	1,0977848000
63	UNVR	2011	1,9373194000	(0,5581523000)	1,3678278000
64	VOKS	2011	2,5140705000	(0,4566235000)	1,0205404000
65	YPAS	2011	2,2346086000	(0,4733681000)	1,1992924000
66	ADES	2012	2,5274602000	(0,3741421000)	0,9219365000
67	AKKU	2012	(0,0938589000)	(0,4478592000)	0,5018551000
68	ALMI	2012	2,1737397000	(0,4781596000)	1,2577029000
69	AMFG	2012	2,6949688000	(0,3564220000)	0,9205277000
70	ARGO	2012	2,9982743000	(0,2691741000)	0,7410608000
71	ASII	2012	2,5467795000	(0,3638014000)	0,9586907000

72	AUTO	2012	2,5809631000	(0,3668353000)	0,9581295000
73	BATA	2012	2,4768515000	(0,4234971000)	1,0585471000
74	BUDI	2012	2,5815690000	(0,3738618000)	1,0005718000
75	CPIN	2012	2,0036761000	(0,5168773000)	1,2967785000
76	DLTA	2012	2,0194368000	(0,5233604000)	1,2909409000
77	DPNS	2012	2,9923638000	(0,3170806000)	0,8019907000
78	ERTX	2012	2,1277290000	(0,5085103000)	1,1496682000
79	ETWA	2012	2,3636794000	(0,4399226000)	1,1092020000
80	FASW	2012	3,6779725000	(0,1335874000)	0,4833867000
81	GDYR	2012	2,3154908000	(0,4557451000)	1,1521331000
82	GGRM	2012	2,5679365000	(0,3767778000)	0,9660058000
83	HMSP	2012	1,7007547000	(0,6055610000)	1,4953882000
84	ICBP	2012	2,4590601000	(0,4108927000)	1,0433029000
85	IGAR	2012	2,4590868000	(0,4540703000)	1,1062434000
86	IMAS	2012	2,3645871000	(0,3889919000)	1,0236830000
87	INAI	2012	2,6633822000	(0,3584239000)	0,9409378000
88	INDF	2012	2,7560989000	(0,3251075000)	0,8674457000
89	INDS	2012	2,5414855000	(0,3768923000)	0,9705568000
90	INKP	2012	3,3055142000	(0,2253461000)	0,6402104000
91	INRU	2012	3,4691893000	(0,1978759000)	0,5651196000
92	JPRS	2012	2,4481743000	(0,3845424000)	1,0947107000
93	KAEF	2012	2,1242048000	(0,5049788000)	1,2669998000
94	KBLI	2012	2,0904459000	(0,4580014000)	1,1909826000
95	KICI	2012	2,9189772000	(0,3918754000)	0,9345239000
96	KLBF	2012	2,3837461000	(0,4290121000)	1,0646344000
97	KRAS	2012	2,7246854000	(0,3280819000)	0,8620957000
98	LION	2012	2,8572626000	(0,3130316000)	0,8173034000
99	LMPI	2012	2,8539753000	(0,3073923000)	0,8158260000
100	LMSH	2012	2,0959904000	(0,5294566000)	1,3166248000
101	MASA	2012	2,9681768000	(0,2612236000)	0,7488648000
102	MBTO	2012	2,5252927000	(0,3966926000)	1,0132140000
103	MLIA	2012	3,3741116000	(0,2234236000)	0,7468701000
104	MYRX	2012	3,7794476000	(0,1105026000)	0,4652790000
105	PBRX	2012	2,1947432000	(0,4224918000)	1,1169481000
106	PRAS	2012	3,0326518000	(0,2908382000)	0,7888418000
107	PSDN	2012	1,7041692000	(0,5992300000)	1,5423834000
108	PTSN	2012	1,8748949000	(0,6289394000)	1,4941802000
109	PYFA	2012	2,5793724000	(0,4367929000)	1,0473613000
110	RMBA	2012	2,3189939000	(0,4442493000)	1,1505116000
111	ROTI	2012	2,4403420000	(0,3864230000)	0,9712523000
112	SCCO	2012	1,8792564000	(0,5140283000)	1,3687051000

113	SIAP	2012	2,5539504000	(0,4105607000)	1,0395197000
114	SIPD	2012	2,0989436000	(0,5092682000)	1,2786550000
115	SKLT	2012	3,9247068000	(0,1012763000)	0,4595945000
116	SMCB	2012	2,8639375000	(0,2925409000)	0,7940643000
117	SMGR	2012	2,7461363000	(0,3302483000)	0,8641292000
118	SMSM	2012	2,2076966000	(0,4663240000)	1,1593955000
119	SPMA	2012	2,8995736000	(0,3188898000)	0,8320355000
120	SRSN	2012	2,6852847000	(0,3712569000)	0,9611563000
121	SULI	2012	3,7828912000	(0,1814813000)	0,5306008000
122	TCID	2012	2,3413161000	(0,4388987000)	1,1116145000
123	TKIM	2012	3,1372232000	(0,2593453000)	0,7151259000
124	TOTO	2012	2,6117472000	(0,3605840000)	0,9362994000
125	TRST	2012	2,7371275000	(0,3385960000)	0,9094884000
126	ULTJ	2012	2,5977527000	(0,3679565000)	0,9257891000
127	UNIC	2012	2,2131774000	(0,4472228000)	1,1694541000
128	UNVR	2012	1,9255774000	(0,5409601000)	1,3575388000
129	VOKS	2012	2,3184894000	(0,3945838000)	1,0502209000
130	YPAS	2012	2,2988444000	(0,4816163000)	1,1822476000
131	ADES	2013	2,4519547000	(0,3747528000)	1,0177982000
132	AKKU	2013	(0,0976531000)	(0,4897838000)	0,4757798000
133	ALMI	2013	2,4028185000	(0,4821439000)	1,1931538000
134	AMFG	2013	2,7147469000	(0,3464265000)	0,9002307000
135	ARGO	2013	3,0054636000	(0,2724064000)	0,7282451000
136	ASII	2013	2,6381596000	(0,3569116000)	0,9454334000
137	AUTO	2013	2,6255585000	(0,3589828000)	0,9139376000
138	BATA	2013	2,4217439000	(0,4245016000)	1,0587980000
139	BUDI	2013	2,7149173000	(0,3780307000)	0,9377962000
140	CPIN	2013	2,1393338000	(0,4776541000)	1,2023145000
141	DLTA	2013	1,8994089000	(0,5479218000)	1,3763555000
142	DPNS	2013	3,0143149000	(0,3183508000)	0,8387174000
143	ERTX	2013	2,3878174000	(0,3735631000)	0,9711570000
144	ETWA	2013	2,5966255000	(0,3767257000)	0,9552047000
145	FASW	2013	3,7230713000	(0,1356172000)	0,4661741000
146	GDYR	2013	2,2591255000	(0,4738208000)	1,1745566000
147	GGRM	2013	2,4893211000	(0,3890262000)	1,0075233000
148	HMSP	2013	1,8107061000	(0,5661074000)	1,4382929000
149	ICBP	2013	2,4679423000	(0,4008710000)	1,0233662000
150	IGAR	2013	2,1980410000	(0,4971440000)	1,2202975000
151	IMAS	2013	2,5532076000	(0,3659445000)	0,9814770000
152	INAI	2013	2,7394829000	(0,3591905000)	0,9151174000
153	INDF	2013	2,7803022000	(0,3282972000)	0,8651340000

154	INDS	2013	2,7126033000	(0,3369858000)	0,8866548000
155	INKP	2013	3,2590522000	(0,2255125000)	0,6274669000
156	INRU	2013	3,3564393000	(0,1965599000)	0,5997425000
157	JPRS	2013	3,1885117000	(0,3931133000)	0,9876297000
158	KAEF	2013	1,8742003000	(0,5836648000)	1,4277236000
159	KBLI	2013	2,0554745000	(0,5002732000)	1,2718477000
160	KICI	2013	2,9175775000	(0,3866365000)	0,9323556000
161	KLBF	2013	2,2870428000	(0,4297749000)	1,1062582000
162	KRAS	2013	2,6910925000	(0,3335228000)	0,8885230000
163	LION	2013	2,9062772000	(0,3075122000)	0,8295812000
164	LMPI	2013	2,8801579000	(0,3065896000)	0,8159004000
165	LMSH	2013	2,2888997000	(0,5006998000)	1,2051253000
166	MASA	2013	3,0824327000	(0,2624129000)	0,7063388000
167	MBTO	2013	2,6359429000	(0,3806035000)	1,0002277000
168	MLIA	2013	3,6562314000	(0,2682170000)	0,4463521000
169	MYRX	2013	3,9166433000	(0,1355563000)	0,4294890000
170	PBRX	2013	2,2261166000	(0,4440594000)	1,0903820000
171	PRAS	2013	3,2275817000	(0,2723461000)	0,7163984000
172	PSDN	2013	2,2056628000	(0,4998094000)	1,2558472000
173	PTSN	2013	1,7995628000	(0,5969587000)	1,4599390000
174	PYFA	2013	2,5488996000	(0,4243559000)	1,0513035000
175	RMBA	2013	2,3538567000	(0,4539455000)	1,1031381000
176	ROTI	2013	2,5445203000	(0,3506001000)	0,9304347000
177	SCCO	2013	1,9639597000	(0,5639355000)	1,3968550000
178	SIAP	2013	2,6274063000	(0,4122641000)	1,0070788000
179	SIPD	2013	2,5102278000	(0,4068713000)	1,0667432000
180	SKLT	2013	3,9741093000	(0,1254048000)	0,3465148000
181	SMCB	2013	2,8633044000	(0,3005651000)	0,8178449000
182	SMGR	2013	2,8066789000	(0,3097282000)	0,8201889000
183	SMSM	2013	2,3358220000	(0,4223951000)	1,1058449000
184	SPMA	2013	2,8757877000	(0,3165328000)	0,8316400000
185	SRSN	2013	2,8073370000	(0,3620808000)	0,9155108000
186	SULI	2013	3,8485143000	(0,1608251000)	0,5065885000
187	TCID	2013	2,3497966000	(0,4382649000)	1,1124752000
188	TKIM	2013	3,1517322000	(0,2544521000)	0,6932182000
189	TOTO	2013	2,6223798000	(0,3619311000)	0,9481802000
190	TRST	2013	2,8170851000	(0,3473956000)	0,8887296000
191	ULTJ	2013	2,4375949000	(0,3835183000)	1,0004943000
192	UNIC	2013	2,1181239000	(0,5064097000)	1,2451711000
193	UNVR	2013	1,8836041000	(0,5604109000)	1,4043182000
194	VOKS	2013	2,3575828000	(0,4225469000)	1,1067531000

195	YPAS	2013	2,5810073000	(0,3968100000)	1,0074949000
196	ADES	2014	2,5831398000	(0,3980768000)	0,9933564000
197	AKKU	2014	(0,0064925000)	(0,2269139000)	0,4412302000
198	ALMI	2014	2,6769500000	(0,3913150000)	0,9580153000
199	AMFG	2014	2,7084504000	(0,3439470000)	0,8966687000
200	ARGO	2014	3,0641704000	(0,2520646000)	0,7276763000
201	ASII	2014	2,7706303000	(0,3431544000)	0,8942702000
202	AUTO	2014	2,7108407000	(0,3236999000)	0,8722393000
203	BATA	2014	2,4143108000	(0,4133654000)	1,0611808000
204	BUDI	2014	2,6741360000	(0,3595103000)	0,9639442000
205	CPIN	2014	2,2097735000	(0,4571654000)	1,1688787000
206	DLTA	2014	1,9623077000	(0,5434489000)	1,3734104000
207	DPNS	2014	3,3616872000	(0,2769124000)	0,7028871000
208	ERTX	2014	2,4697218000	(0,3754933000)	1,0260849000
209	ETWA	2014	2,7993563000	(0,3249789000)	0,8986735000
210	FASW	2014	3,6635404000	(0,1365523000)	0,4860679000
211	GDYR	2014	2,3295589000	(0,4471038000)	1,1706860000
212	GGRM	2014	2,5456443000	(0,3793849000)	0,9741153000
213	HMSP	2014	1,8008298000	(0,5966885000)	1,4916504000
214	ICBP	2014	2,4694992000	(0,3945773000)	1,0091280000
215	IGAR	2014	2,0638071000	(0,5218703000)	1,2943470000
216	IMAS	2014	2,8094626000	(0,3389475000)	0,8903264000
217	INAI	2014	2,6912613000	(0,3523646000)	0,8722436000
218	INDF	2014	2,8827174000	(0,3041681000)	0,8088548000
219	INDS	2014	2,8416879000	(0,3129761000)	0,8350289000
220	INKP	2014	3,1398501000	(0,2328158000)	0,6870596000
221	INRU	2014	3,4518578000	(0,1894457000)	0,5633583000
222	JPRS	2014	3,5283728000	(0,3612984000)	0,7308216000
223	KAEF	2014	1,9275917000	(0,5516402000)	1,3988767000
224	KBLI	2014	2,1863336000	(0,4861381000)	1,2558910000
225	KICI	2014	2,9172353000	(0,3897511000)	0,9366457000
226	KLBF	2014	2,3593241000	(0,4232123000)	1,0925863000
227	KRAS	2014	2,8130938000	(0,3211888000)	0,8765011000
228	LION	2014	3,0206029000	(0,3066912000)	0,7865147000
229	LMPI	2014	2,9538109000	(0,3060918000)	0,8491081000
230	LMSH	2014	2,2976870000	(0,4872716000)	1,2208896000
231	MASA	2014	3,1593091000	(0,2357720000)	0,6987689000
232	MBTO	2014	2,7471613000	(0,3882120000)	0,9568767000
233	MLIA	2014	2,6703663000	(0,2325771000)	0,7991567000
234	MYRX	2014	4,0235245000	(0,0269383000)	0,3448553000
235	PBRX	2014	2,3049565000	(0,4039290000)	1,1002851000

236	PRAS	2014	3,2585436000	(0,2422038000)	0,6406514000
237	PSDN	2014	2,3595148000	(0,4834713000)	1,2383975000
238	PTSN	2014	2,0108173000	(0,5418209000)	1,5155229000
239	PYFA	2014	2,6668768000	(0,3976334000)	0,9768958000
240	RMBA	2014	2,3691312000	(0,4096730000)	1,0629361000
241	ROTI	2014	1,1568977000	(0,7358324000)	1,0918380000
242	SCCO	2014	2,0933476000	(0,5251159000)	1,3211942000
243	SIAP	2014	2,6999942000	(0,3656467000)	0,8987245000
244	SIPD	2014	2,7969240000	(0,3888673000)	1,0140965000
245	SKLT	2014	1,8505701000	(0,4036005000)	1,2324307000
246	SMCB	2014	2,9805290000	(0,2881628000)	0,7752987000
247	SMGR	2014	2,7893644000	(0,3106989000)	0,8437325000
248	SMSM	2014	2,4096400000	(0,4327328000)	1,0867152000
249	SPMA	2014	2,8399792000	(0,3208914000)	0,8428979000
250	SRSN	2014	2,7393971000	(0,3660890000)	0,9098060000
251	SULI	2014	3,4860628000	(0,2212352000)	0,5126581000
252	TCID	2014	2,3873753000	(0,4302405000)	1,0843456000
253	TKIM	2014	3,2022924000	(0,2332908000)	0,6757723000
254	TOTO	2014	2,6529883000	(0,3631034000)	0,9249987000
255	TRST	2014	2,9757084000	(0,2921046000)	0,7649363000
256	ULTJ	2014	2,4461854000	(0,3941363000)	1,0257603000
257	UNIC	2014	2,3033565000	(0,4402684000)	1,1612144000
258	UNVR	2014	1,8912998000	(0,5653689000)	1,4085865000
259	VOKS	2014	2,6242938000	(0,3961916000)	1,0391076000
260	YPAS	2014	3,0056653000	(0,3023281000)	0,8050877000

b. Variabel Independen

No.	Kode	Tahun	Independen				
			KKA	MJKA	JRKKA	UKA	JRKA
1	ADES	2011	0,666667	4,5	0,333333	3	4
2	AKKU	2011	1	1,5	0,333333	3	3
3	ALMI	2011	0,333333	4	0	3	4
4	AMFG	2011	0,25	2,5	2	4	14
5	ARGO	2011	0,666667	9,5	0	3	4
6	ASII	2011	0,25	2	0,25	4	8
7	AUTO	2011	0,666667	4	0,666667	3	7

8	BATA	2011	0,4	2	0,333333	5	4
9	BUDI	2011	0,666667	8	0	3	6
10	CPIN	2011	0,4	8,5	0	5	37
11	DLTA	2011	0,666667	5,5	0,333333	3	3
12	DPNS	2011	0,333333	6,5	0,333333	3	4
13	ERTX	2011	0,666667	3	0,666667	3	4
14	ETWA	2011	0,666667	4	0,333333	3	4
15	FASW	2011	1	14	0	3	14
16	GDYR	2011	0,333333	6	0,333333	3	4
17	GGRM	2011	0,666667	4	0,666667	3	8
18	HMSP	2011	0,333333	4	0	3	10
19	ICBP	2011	0,75	2,5	0,75	4	6
20	IGAR	2011	0,333333	3	0,666667	3	4
21	IMAS	2011	0,666667	4	0,333333	3	4
22	INAI	2011	0,666667	2	0	3	4
23	INDF	2011	0,75	2	0,25	4	7
24	INDS	2011	0,666667	4	1	3	5
25	INKP	2011	0,666667	4	0,666667	3	12
26	INRU	2011	0,666667	4	0,666667	3	6
27	JPRS	2011	1	4	0	3	12
28	KAEF	2011	0,5	2,5	0,25	4	4
29	KBLI	2011	1	4	0	3	4
30	KICI	2011	1	4	0	3	4
31	KLBF	2011	0,333333	3	0,333333	3	3
32	KRAS	2011	0,666667	2	1	3	40
33	LION	2011	0,666667	4	0	3	2
34	LMPI	2011	1	4	0,666667	3	7
35	LMSH	2011	1	4	0,333333	3	4
36	MASA	2011	0,666667	4	1	3	2
37	MBTO	2011	0,5	2	0,5	2	37
38	MLIA	2011	0,666667	3	0	3	12
39	MYRX	2011	0,666667	4	0	3	8
40	PBRX	2011	1	4	1	3	9
41	PRAS	2011	0,666667	4,5	0	3	4
42	PSDN	2011	1	3	0	3	4
43	PTSN	2011	1	4	0	3	3
44	PYFA	2011	0,666667	4	0,333333	3	4
45	RMBA	2011	0,666667	2,5	0,666667	3	4
46	ROTI	2011	0,666667	3	0	3	2
47	SCCO	2011	0,666667	4	0,333333	3	4
48	SIAP	2011	1	2	0,666667	3	3

49	SIPD	2011	0,333333	4	0,666667	3	6
50	SKLT	2011	0,666667	2	0	3	3
51	SMCB	2011	0,333333	5	1	3	5
52	SMGR	2011	0,75	1,333333	0,75	4	13
53	SMSM	2011	0,666667	4	0,333333	3	4
54	SPMA	2011	0,666667	3,5	0,666667	3	7
55	SRSN	2011	0,666667	1,333333	1	3	3
56	SULI	2011	1	4	1	3	7
57	TCID	2011	0,25	2	1	4	14
58	TKIM	2011	0,666667	3,5	1	3	12
59	TOTO	2011	1	3	1	3	13
60	TRST	2011	0,666667	4	0,666667	3	6
61	ULTJ	2011	0,333333	3,666667	0	3	2
62	UNIC	2011	1	4	0,666667	3	12
63	UNVR	2011	0,666667	2,5	0,666667	3	4
64	VOKS	2011	0,666667	3	0,666667	3	4
65	YPAS	2011	0,666667	4	0	3	4
66	ADES	2012	0,666667	4,5	0,333333	3	4
67	AKKU	2012	1	1,5	0,333333	3	3
68	ALMI	2012	0,333333	4	0	3	4
69	AMFG	2012	0,25	2,5	2	4	15
70	ARGO	2012	0,666667	9,5	0	3	4
71	ASII	2012	0,5	2	1	4	6
72	AUTO	2012	0,666667	4	0,666667	3	6
73	BATA	2012	0,666667	2	0,333333	3	4
74	BUDI	2012	0,666667	8	0	3	6
75	CPIN	2012	0,4	8,5	0	5	36
76	DLTA	2012	0,666667	5,5	0,333333	3	3
77	DPNS	2012	0,666667	6,5	0,333333	3	4
78	ERTX	2012	1	3	1	3	4
79	ETWA	2012	0,666667	4	0,333333	3	4
80	FASW	2012	1	14	0	3	14
81	GDYR	2012	0,333333	6	0,333333	3	4
82	GGRM	2012	0,666667	4	0,666667	3	6
83	HMSP	2012	0,333333	4	0	3	9
84	ICBP	2012	0,75	2,5	0,75	4	7
85	IGAR	2012	0,333333	3	0,666667	3	4
86	IMAS	2012	0,666667	4	0,333333	3	5
87	INAI	2012	0,666667	2	0	3	4
88	INDF	2012	0,75	2	0,25	4	7
89	INDS	2012	0,666667	4	1	3	5

90	INKP	2012	0,666667	4	0,666667	3	11
91	INRU	2012	0,666667	4	0,666667	3	4
92	JPRS	2012	1	4	0	3	12
93	KAEF	2012	0,666667	2,5	0,333333	3	4
94	KBLI	2012	1	4	0	3	4
95	KICI	2012	1	4	0	3	4
96	KLBF	2012	0,333333	3	0,333333	3	4
97	KRAS	2012	0,666667	2	1	3	27
98	LION	2012	0,666667	4	0	3	2
99	LMPI	2012	1	4	0,666667	3	6
100	LMSH	2012	1	4	0,333333	3	4
101	MASA	2012	0,666667	4	1	3	4
102	MBTO	2012	0,5	2	0,5	2	37
103	MLIA	2012	1	3	0	3	12
104	MYRX	2012	0,666667	4	0	3	8
105	PBRX	2012	1	4	1	3	9
106	PRAS	2012	0,666667	4,5	0	3	4
107	PSDN	2012	1	3	0	3	4
108	PTSN	2012	1	4	0	3	3
109	PYFA	2012	0,666667	4	0,333333	3	4
110	RMBA	2012	0,666667	2,5	0,666667	3	4
111	ROTI	2012	0,666667	3	0	3	2
112	SCCO	2012	0,666667	4	0,333333	3	4
113	SIAP	2012	1	2	0,666667	3	1
114	SIPD	2012	0,333333	4	0,666667	3	6
115	SKLT	2012	0,666667	2	0	3	3
116	SMCB	2012	0,333333	5	1	3	5
117	SMGR	2012	0,75	1,333333	0,75	4	8
118	SMSM	2012	0,666667	4	0,333333	3	4
119	SPMA	2012	0,666667	3,5	0,666667	3	6
120	SRSN	2012	0,666667	1,333333	1	3	4
121	SULI	2012	1	4	1	3	7
122	TCID	2012	0,25	2	1	4	15
123	TKIM	2012	0,666667	3,5	1	3	11
124	TOTO	2012	1	3	1	3	13
125	TRST	2012	0,666667	4	0,666667	3	6
126	ULTJ	2012	0,666667	3,666667	0,333333	3	2
127	UNIC	2012	1	4	0,666667	3	6
128	UNVR	2012	0,666667	2,5	0,666667	3	5
129	VOKS	2012	0,666667	3	0,666667	3	5
130	YPAS	2012	0,666667	4	0	3	4

131	ADES	2013	0,666667	4,5	0,333333	3	3
132	AKKU	2013	0,666667	1,5	0,333333	2	3
133	ALMI	2013	0,333333	4	0	3	4
134	AMFG	2013	0,25	2,5	2	4	11
135	ARGO	2013	0,666667	9,5	0	3	4
136	ASII	2013	0,5	2	1	4	5
137	AUTO	2013	0,333333	4	0,666667	3	6
138	BATA	2013	0,4	2	0,2	5	5
139	BUDI	2013	0,666667	8	0	3	4
140	CPIN	2013	0,4	8,5	0	5	36
141	DLTA	2013	0,666667	5,5	0,333333	3	3
142	DPNS	2013	0,666667	6,5	0,333333	3	4
143	ERTX	2013	1	3	1	3	4
144	ETWA	2013	0,666667	4	0,333333	3	4
145	FASW	2013	1	14	0	3	14
146	GDYR	2013	0,333333	6	0,333333	3	4
147	GGRM	2013	0,666667	4	0,666667	3	6
148	HMSP	2013	0,333333	4	0	3	9
149	ICBP	2013	1	2,5	1	3	7
150	IGAR	2013	0,333333	3	0,666667	3	4
151	IMAS	2013	0,666667	4	0,333333	3	5
152	INAI	2013	0,666667	2	0	3	4
153	INDF	2013	0,666667	2	0,333333	3	4
154	INDS	2013	0,666667	4	1	3	5
155	INKP	2013	0,333333	4	0,666667	3	14
156	INRU	2013	0,666667	4	0,666667	3	4
157	JPRS	2013	1	4	0	3	12
158	KAEF	2013	1	2,5	0,666667	3	4
159	KBLI	2013	1	4	0	3	4
160	KICI	2013	1	4	0	3	4
161	KLBF	2013	0,333333	3	0,333333	3	4
162	KRAS	2013	0,75	2	1	4	21
163	LION	2013	0,666667	4	0	3	3
164	LMPI	2013	1	4	0,666667	3	6
165	LMSH	2013	1	4	0,333333	3	3
166	MASA	2013	0,666667	4	1	3	4
167	MBTO	2013	0,5	2	0,5	2	30
168	MLIA	2013	1	3	0	3	12
169	MYRX	2013	0,666667	4	0	3	8
170	PBRX	2013	1	4	1	3	10
171	PRAS	2013	0,666667	4,5	0	3	4

172	PSDN	2013	1	3	0	3	4
173	PTSN	2013	1	4	0	3	3
174	PYFA	2013	0,666667	4	0,333333	3	4
175	RMBA	2013	0,666667	2,5	0,666667	3	4
176	ROTI	2013	0,666667	3	0	3	4
177	SCCO	2013	0,666667	4	0,333333	3	4
178	SIAP	2013	1	2	0,666667	3	1
179	SIPD	2013	0,333333	4	0,666667	3	4
180	SKLT	2013	0,666667	2	0	3	4
181	SMCB	2013	0,333333	5	1	3	5
182	SMGR	2013	0,75	1,333333	0,75	4	12
183	SMSM	2013	0,666667	4	0,333333	3	4
184	SPMA	2013	0,333333	3,5	0,666667	3	5
185	SRSN	2013	0,666667	1,333333	1	3	4
186	SULI	2013	1	4	1	3	7
187	TCID	2013	0,25	2	1	4	14
188	TKIM	2013	0,75	3,5	1	4	14
189	TOTO	2013	1	3	1	3	12
190	TRST	2013	0,666667	4	0,666667	3	6
191	ULTJ	2013	0,666667	3,666667	0,333333	3	2
192	UNIC	2013	1	4	0,666667	3	6
193	UNVR	2013	0,666667	2,5	0,666667	3	4
194	VOKS	2013	0,666667	3	0,666667	3	6
195	YPAS	2013	0,666667	4	0	3	4
196	ADES	2014	0,666667	4,5	0,333333	3	3
197	AKKU	2014	0,666667	1,5	0,333333	3	3
198	ALMI	2014	0,333333	4	0	3	4
199	AMFG	2014	0,25	2,5	2	4	14
200	ARGO	2014	0,666667	9,5	0	3	4
201	ASII	2014	0,5	2	1	4	7
202	AUTO	2014	0,333333	4	0,666667	3	6
203	BATA	2014	0,25	2	0,25	4	5
204	BUDI	2014	0,666667	8	0	3	4
205	CPIN	2014	0,4	8,5	0	5	32
206	DLTA	2014	0,333333	5,5	0,333333	3	3
207	DPNS	2014	0,666667	6,5	0,333333	3	4
208	ERTX	2014	1	3	1	3	4
209	ETWA	2014	0,666667	4	0,333333	3	4
210	FASW	2014	1	14	0	3	14
211	GDYR	2014	0,333333	6	0,333333	3	4
212	GGRM	2014	0,666667	4	0,666667	3	6

213	HMSP	2014	0,333333	4	0	3	8
214	ICBP	2014	1	2,5	1	3	6
215	IGAR	2014	0,333333	3	0,666667	3	4
216	IMAS	2014	0,666667	4	0,333333	3	6
217	INAI	2014	0,333333	2	0	3	4
218	INDF	2014	0,666667	2	0,333333	3	4
219	INDS	2014	0,666667	4	1	3	5
220	INKP	2014	0,25	4	0,666667	4	9
221	INRU	2014	0,666667	4	0,666667	3	4
222	JPRS	2014	1	4	0	3	12
223	KAEF	2014	1	2,5	0,666667	3	4
224	KBLI	2014	1	4	0	3	4
225	KICI	2014	1	4	0	3	4
226	KLBF	2014	0,333333	3	0,666667	3	4
227	KRAS	2014	0,75	2	1	4	14
228	LION	2014	0,666667	4	0	3	3
229	LMPI	2014	1	4	0,666667	3	12
230	LMSH	2014	1	4	0,333333	3	4
231	MASA	2014	0,666667	4	1	3	4
232	MBTO	2014	0,5	2	0,5	2	30
233	MLIA	2014	1	3	0	3	12
234	MYRX	2014	0,666667	4	0	3	6
235	PBRX	2014	1	4	1	3	10
236	PRAS	2014	0,666667	4,5	0	3	4
237	PSDN	2014	1	3	0	3	4
238	PTSN	2014	1	4	0	3	3
239	PYFA	2014	0,666667	4	0,333333	3	4
240	RMBA	2014	0,666667	2,5	0,666667	3	4
241	ROTI	2014	0,666667	3	0	3	4
242	SCCO	2014	0,666667	4	0,333333	3	4
243	SIAP	2014	1	2	0,666667	3	4
244	SIPD	2014	0,333333	4	0,666667	3	4
245	SKLT	2014	0,666667	2	0	3	4
246	SMCB	2014	0,333333	5	1	3	5
247	SMGR	2014	0,75	1,333333	0,75	4	12
248	SMSM	2014	0,666667	4	0,333333	3	4
249	SPMA	2014	0,333333	3,5	0,666667	3	5
250	SRSN	2014	0,666667	1,333333	1	3	6
251	SULI	2014	1	4	1	3	7
252	TCID	2014	0,25	2	1	4	14
253	TKIM	2014	0,75	3,5	1	4	9

254	TOTO	2014	1	3	1	3	12
255	TRST	2014	0,666667	4	0,666667	3	6
256	ULTJ	2014	0,666667	3,666667	0,333333	3	3
257	UNIC	2014	1	4	0,666667	3	6
258	UNVR	2014	0,666667	2,5	0,666667	3	4
259	VOKS	2014	0,666667	3	0,666667	3	6
260	YPAS	2014	0,666667	4	0	3	4

c. Variabel Kontrol

No.	Kode	Tahun	Kontrol			
			UP	MBV	ROA	UPT
1	ADES	2011	26,479160	4,9726481	8,00	17
2	AKKU	2011	23,188590	6,6077666	(0,76)	7
3	ALMI	2011	28,253191	0,2712653	1,80	14
4	AMFG	2011	28,620783	1,3251445	16,10	16
5	ARGO	2011	28,004563	3,5690007	(0,08)	20
6	ASII	2011	32,664858	3,9502835	14,00	21
7	AUTO	2011	29,571808	2,8420229	14,50	13
8	BATA	2011	26,970630	0,0201704	15,70	29
9	BUDI	2011	28,383993	1,1200986	8,40	16
10	CPIN	2011	29,811236	5,6929511	26,62	20
11	DLTA	2011	27,268855	3,1163564	20,84	27
12	DPNS	2011	25,872634	1,9398303	2,26	21
13	ERTX	2011	25,870004	(0,2987666)	4,90	21
14	ETWA	2011	27,154128	1,1074935	11,75	14
15	FASW	2011	29,227595	6,0172437	2,70	17
16	GDYR	2011	27,796730	0,0919854	2,70	31
17	GGRM	2011	31,296855	4,8629388	12,68	21
18	HMSP	2011	30,595108	16,4706019	41,70	21
19	ICBP	2011	30,353822	2,8335452	14,30	1
20	IGAR	2011	26,597016	2,1875768	10,26	21
21	IMAS	2011	30,189333	1,7409913	6,30	18
22	INAI	2011	27,022733	0,4032320	4,84	17
23	INDF	2011	31,612307	1,2781110	9,70	17
24	INDS	2011	27,761325	0,8313180	10,50	21
25	INKP	2011	31,674327	0,3686409	0,30	21
26	INRU	2011	28,692925	1,6175861	0,01	21
27	JPRS	2011	26,805140	1,0767600	8,61	20

28	KAEF	2011	28,215692	1,5074801	9,57	10
29	KBLI	2011	27,711240	0,5788815	5,88	19
30	KICI	2011	25,193990	3,8631415	0,41	18
31	KLBF	2011	29,744206	0,9783707	17,91	20
32	KRAS	2011	30,705466	0,6123986	4,76	1
33	LION	2011	26,625396	0,9040720	14,36	18
34	LMPI	2011	27,253992	0,5080689	0,80	17
35	LMSH	2011	25,308417	0,8391168	16,09	21
36	MASA	2011	29,186214	1,4978495	3,00	6
37	MBTO	2011	27,017930	0,9541292	7,88	0
38	MLIA	2011	29,442450	0,6747091	4,00	17
39	MYRX	2011	27,741039	(48,5368790)	0,09	21
40	PBRX	2011	28,046462	1,5756320	4,25	21
41	PRAS	2011	26,901027	0,3249639	1,22	21
42	PSDN	2011	26,766768	2,1631156	3,00	17
43	PTSN	2011	27,352523	0,0979921	(0,98)	4
44	PYFA	2011	25,494239	1,1429309	6,28	10
45	RMBA	2011	29,476946	2,5451184	10,30	21
46	ROTI	2011	27,355448	1,2315694	20,18	1
47	SCCO	2011	28,006454	1,5261316	7,54	29
48	SIAP	2011	25,818447	0,5741994	2,00	3
49	SIPD	2011	28,342499	3,9899281	0,80	15
50	SKLT	2011	28,393694	0,7868023	2,80	18
51	SMCB	2011	30,024406	2,2141931	0,10	34
52	SMGR	2011	30,609689	4,6469691	20,00	20
53	SMSM	2011	27,759414	2,9179578	18,00	15
54	SPMA	2011	28,070437	0,4765019	2,00	17
55	SRSN	2011	26,612648	1,2887726	6,64	18
56	SULI	2011	28,158715	1,7770088	(0,18)	17
57	TCID	2011	27,754004	1,5172419	12,38	18
58	TKIM	2011	30,774276	0,3241527	2,70	21
59	TOTO	2011	27,923370	0,1623755	16,28	21
60	TRST	2011	28,388293	0,8443804	7,00	21
61	ULTJ	2011	28,409971	2,2240001	4,65	21
62	UNIC	2011	28,560140	0,5944410	2,09	22
63	UNVR	2011	29,980681	38,9687585	42,40	29
64	VOKS	2011	28,084031	1,3722427	7,00	21
65	YPAS	2011	26,132718	0,3121856	7,44	4
66	ADES	2012	26,687087	5,3595696	21,00	18
67	AKKU	2012	23,082500	10,6180731	(0,19)	8
68	ALMI	2012	28,263127	0,1650328	0,70	15

69	AMFG	2012	28,767385	1,4660438	14,40	17
70	ARGO	2012	28,224245	17,2517910	(0,06)	21
71	ASII	2012	32,836532	3,4031910	12,00	22
72	AUTO	2012	29,806574	2,4090203	13,00	14
73	BATA	2012	27,076083	0,0201297	17,40	30
74	BUDI	2012	28,463800	0,5007669	3,70	17
75	CPIN	2012	30,144566	7,0154409	22,00	21
76	DLTA	2012	27,337062	6,8259432	27,92	28
77	DPNS	2012	25,941095	0,8193478	11,17	22
78	ERTX	2012	26,794962	0,5413553	1,50	22
79	ETWA	2012	27,591195	0,6746574	4,01	15
80	FASW	2012	29,349911	3,2912191	0,10	18
81	GDYR	2012	27,811893	0,0989014	8,50	32
82	GGRM	2012	31,356939	4,0715374	9,80	22
83	HMSP	2012	30,898573	19,5851727	37,90	22
84	ICBP	2012	30,511337	3,7950836	13,80	2
85	IGAR	2012	26,467368	2,2365845	8,76	22
86	IMAS	2012	30,497669	2,5676201	4,56	19
87	INAI	2012	27,140364	0,2758130	3,78	18
88	INDF	2012	31,722685	1,5045413	8,50	18
89	INDS	2012	28,140713	1,0875324	32,50	22
90	INKP	2012	31,794290	0,1901655	0,70	22
91	INRU	2012	28,743914	1,6166839	(1,00)	22
92	JPRS	2012	26,711242	0,7122118	2,43	21
93	KAEF	2012	28,040344	2,8811557	9,88	11
94	KBLI	2012	27,780904	0,8866603	10,78	20
95	KICI	2012	25,276722	5,5979567	2,38	19
96	KLBF	2012	29,873639	6,7403563	18,41	21
97	KRAS	2012	30,840817	0,4075236	0,62	2
98	LION	2012	26,795151	1,4688688	22,27	19
99	LMPI	2012	27,426642	0,6283749	0,30	18
100	LMSH	2012	25,579568	1,0335811	35,17	22
101	MASA	2012	29,429223	1,6638516	0,10	7
102	MBTO	2012	27,135895	0,9356526	7,47	1
103	MLIA	2012	29,511852	0,2512226	5,00	18
104	MYRX	2012	27,688346	10,3383317	(2,07)	22
105	PBRX	2012	28,331273	1,4442959	3,32	22
106	PRAS	2012	27,081715	0,5349383	7,18	22
107	PSDN	2012	27,249191	0,7207436	6,00	18
108	PTSN	2012	27,516640	0,0341195	1,06	5
109	PYFA	2012	25,634810	1,0798604	3,91	11

110	RMBA	2012	29,567746	2,1825379	24,08	22
111	ROTI	2012	27,817454	2,0950275	12,38	2
112	SCCO	2012	28,027729	1,5814015	11,40	30
113	SIAP	2012	25,940194	0,6805743	1,80	4
114	SIPD	2012	28,798033	3,6777686	0,45	16
115	SKLT	2012	28,546512	0,9600463	3,20	19
116	SMCB	2012	30,129873	2,6398506	0,11	35
117	SMGR	2012	30,911146	5,1756313	18,20	21
118	SMSM	2012	28,073140	3,9946856	16,00	16
119	SPMA	2012	28,140486	0,5550911	2,40	18
120	SRSN	2012	26,719989	1,1181112	4,22	19
121	SULI	2012	27,987841	(5,7517896)	(0,11)	18
122	TCID	2012	27,863380	2,0164925	11,90	19
123	TKIM	2012	30,886612	0,2700846	1,30	22
124	TOTO	2012	28,051483	1,8283037	15,50	22
125	TRST	2012	28,414068	0,7160131	2,80	22
126	ULTJ	2012	28,515117	2,2910805	14,60	22
127	UNIC	2012	28,506815	0,5673782	0,66	23
128	UNVR	2012	30,059269	40,0921119	42,70	30
129	VOKS	2012	28,160518	1,4195032	8,70	22
130	YPAS	2012	26,579592	0,2768090	4,71	5
131	ADES	2013	26,812456	4,4556158	13,00	19
132	AKKU	2013	24,534548	31,4970883	(0,03)	9
133	ALMI	2013	28,643377	0,1405661	0,90	16
134	AMFG	2013	28,894976	1,1004348	12,10	18
135	ARGO	2013	28,483321	3,8465801	0,00	22
136	ASII	2013	32,996969	2,5924888	10,00	23
137	AUTO	2013	30,155536	1,8664493	8,00	15
138	BATA	2013	27,246365	3,4723185	9,60	31
139	BUDI	2013	28,499339	0,5047915	6,50	18
140	CPIN	2013	30,386095	5,5585801	16,00	22
141	DLTA	2013	27,488352	8,9940682	30,50	29
142	DPNS	2013	26,269898	0,6965605	26,06	23
143	ERTX	2013	27,037829	0,3557399	1,60	23
144	ETWA	2013	27,886989	0,7930449	0,61	16
145	FASW	2013	29,370093	3,2209044	(4,40)	19
146	GDYR	2013	27,928747	0,1142383	10,00	33
147	GGRM	2013	31,558332	2,7471768	8,63	23
148	HMSP	2013	30,941747	19,1817792	39,50	23
149	ICBP	2013	30,688201	4,4834573	11,40	3
150	IGAR	2013	26,484521	1,9939398	6,26	23

151	IMAS	2013	30,736280	2,0345141	2,39	20
152	INAI	2013	27,364293	0,3761934	0,66	19
153	INDF	2013	31,982735	1,5293715	5,00	19
154	INDS	2013	28,417894	0,6409503	18,70	23
155	INKP	2013	31,813613	0,2753038	3,30	23
156	INRU	2013	28,993334	0,9826701	1,20	23
157	JPRS	2013	26,654293	0,5585868	3,99	22
158	KAEF	2013	28,224688	2,0375632	8,68	12
159	KBLI	2013	27,921466	0,6417723	5,50	21
160	KICI	2013	25,311290	5,0364964	7,55	20
161	KLBF	2013	30,057156	6,8934164	16,96	22
162	KRAS	2013	30,993430	0,6119948	(0,04)	3
163	LION	2013	26,935006	1,5012410	14,94	20
164	LMPI	2013	27,435236	0,5458583	(1,50)	19
165	LMSH	2013	25,676964	0,6952240	12,73	23
166	MASA	2013	29,663019	1,1396534	0,60	8
167	MBTO	2013	27,139622	0,7231043	2,64	2
168	MLIA	2013	29,603697	0,4717413	7,00	19
169	MYRX	2013	29,305497	0,6246868	0,00	23
170	PBRX	2013	28,673249	0,9163194	4,49	23
171	PRAS	2013	27,402400	0,3190691	10,95	23
172	PSDN	2013	27,248049	0,5172414	5,00	19
173	PTSN	2013	27,583549	0,0232558	1,81	6
174	PYFA	2013	25,888726	0,8376563	3,54	12
175	RMBA	2013	29,853697	4,6789148	19,29	23
176	ROTI	2013	28,231334	1,9180937	8,67	3
177	SCCO	2013	28,197489	1,5878846	5,94	31
178	SIAP	2013	26,331264	0,7618933	(2,10)	5
179	SIPD	2013	28,780225	3,6537866	0,26	17
180	SKLT	2013	26,433693	0,8905874	3,80	20
181	SMCB	2013	30,332046	1,9871427	0,06	36
182	SMGR	2013	31,058305	3,8493442	17,40	22
183	SMSM	2013	28,169267	4,8838325	20,00	17
184	SPMA	2013	28,200361	0,4147317	(1,40)	19
185	SRSN	2013	26,765381	0,9574522	3,80	20
186	SULI	2013	27,570359	(0,6189413)	(0,35)	19
187	TCID	2013	28,013526	2,0225795	10,90	20
188	TKIM	2013	31,083971	0,1898335	1,00	23
189	TOTO	2013	28,198706	1,8362256	13,55	23
190	TRST	2013	28,813030	0,4106039	1,00	23
191	ULTJ	2013	28,664782	6,4491637	11,56	23

192	UNIC	2013	28,814497	0,4151084	3,83	24
193	UNVR	2013	30,172859	46,6227967	42,10	31
194	VOKS	2013	28,301836	1,0229193	2,00	23
195	YPAS	2013	27,143064	0,2627465	1,01	6
196	ADES	2014	26,947557	2,7420921	6,00	20
197	AKKU	2014	25,230537	19,9657479	(0,07)	10
198	ALMI	2014	28,798052	0,2575331	0,10	17
199	AMFG	2014	28,996702	0,9158658	14,20	19
200	ARGO	2014	28,217583	(1,4423264)	(0,21)	23
201	ASII	2014	33,094976	2,5000724	9,00	24
202	AUTO	2014	30,296924	1,9971278	7,00	16
203	BATA	2014	27,375988	3,3475875	13,30	32
204	BUDI	2014	28,538062	0,4801763	5,30	19
205	CPIN	2014	30,668971	5,6610421	8,00	23
206	DLTA	2014	27,622936	8,1692101	28,45	30
207	DPNS	2014	26,317521	0,4951187	5,40	24
208	ERTX	2014	27,377312	0,4087010	4,90	24
209	ETWA	2014	27,916988	0,8337657	(10,65)	17
210	FASW	2014	29,350389	2,4860185	1,60	20
211	GDYR	2014	28,067431	0,0919075	4,30	34
212	GGRM	2014	31,695260	3,5147951	9,27	24
213	HMSP	2014	30,976728	22,1302859	35,90	24
214	ICBP	2014	30,846299	5,0788968	11,00	4
215	IGAR	2014	26,580898	1,8370109	9,32	24
216	IMAS	2014	30,786787	1,6442863	(0,55)	21
217	INAI	2014	27,522636	0,7602748	2,46	20
218	INDF	2014	32,084658	1,4375455	6,30	20
219	INDS	2014	28,456365	0,5742978	5,60	24
220	INKP	2014	32,017661	0,1925581	1,90	24
221	INRU	2014	29,034837	1,0104024	0,40	24
222	JPRS	2014	26,805140	0,5103576	(1,87)	23
223	KAEF	2014	28,718972	4,5475916	7,90	13
224	KBLI	2014	27,921712	0,5920824	5,24	22
225	KICI	2014	25,295352	4,7005592	4,86	21
226	KLBF	2014	30,150734	8,7376073	16,62	23
227	KRAS	2014	31,097799	0,6958536	(2,71)	4
228	LION	2014	27,120367	1,0895759	8,71	21
229	LMPI	2014	27,418932	0,4421992	0,20	20
230	LMSH	2014	25,664305	0,5340187	6,17	24
231	MASA	2014	29,673217	1,2087092	0,10	9
232	MBTO	2014	27,151990	0,4716264	0,47	3

233	MLIA	2014	29,607204	0,5108689	7,00	20
234	MYRX	2014	29,375514	1,7148150	0,02	24
235	PBRX	2014	29,139137	1,2970416	2,75	24
236	PRAS	2014	27,883201	0,2085147	24,96	24
237	PSDN	2014	27,154483	0,5439345	7,00	20
238	PTSN	2014	27,415710	0,0250072	(4,07)	7
239	PYFA	2014	25,875034	0,7481079	1,54	13
240	RMBA	2014	29,958396	(2,6949195)	14,81	24
241	ROTI	2014	28,393178	2,1357909	8,80	4
242	SCCO	2014	28,135430	1,2418241	8,26	32
243	SIAP	2014	29,238396	2,3455140	0,14	6
244	SIPD	2014	28,660965	3,8673262	0,07	18
245	SKLT	2014	26,527120	1,3510632	4,90	21
246	SMCB	2014	30,475660	1,9116585	0,04	37
247	SMGR	2014	31,166594	3,8432480	16,20	23
248	SMSM	2014	28,190291	5,9620115	24,00	18
249	SPMA	2014	28,369121	0,3653159	2,30	20
250	SRSN	2014	26,861742	0,9153499	3,12	21
251	SULI	2014	27,526339	(0,5263819)	0,01	20
252	TCID	2014	28,247954	2,7453700	9,40	21
253	TKIM	2014	31,140175	0,1977773	0,80	24
254	TOTO	2014	28,337720	3,1889611	14,49	24
255	TRST	2014	28,813143	0,6057589	0,90	24
256	ULTJ	2014	28,701605	4,7430022	9,71	24
257	UNIC	2014	28,699043	0,3466799	1,09	25
258	UNVR	2014	30,289951	53,5875190	40,20	32
259	VOKS	2014	28,071792	1,2808654	(5,50)	24
260	YPAS	2014	26,493133	0,2100334	(2,12)	7

LAMPIRAN C

Hasil Regresi SPSS Manajemen Laba Melalui Aktivitas Riil

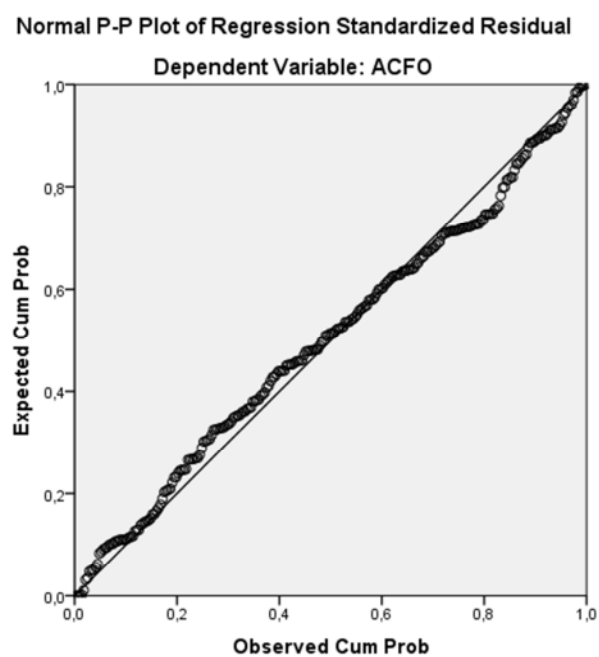
1. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

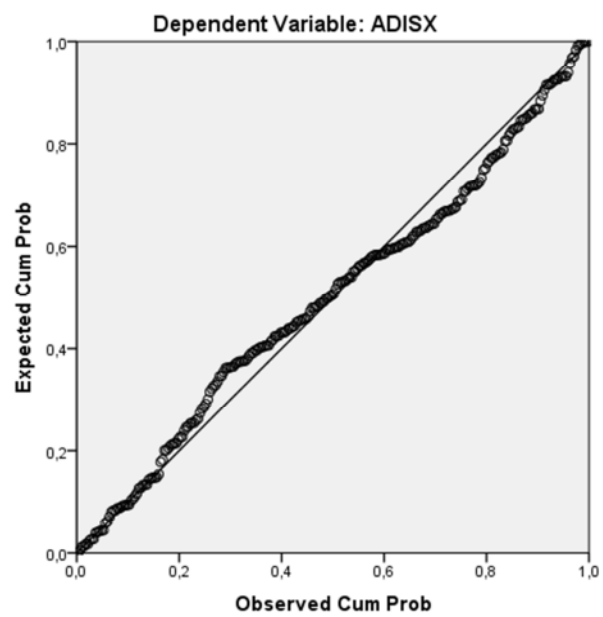
		Unstandardized Residual	Unstandardized Residual	Unstandardized Residual
N		260	260	260
Normal Parameters ^{a,b}	Mean	0E-7	0E-7	0E-7
	Std. Deviation	,48169196	,09116892	,21650225
	Absolute	,066	,072	,071
Most Extreme Differences	Positive	,066	,072	,058
	Negative	-,051	-,071	-,071
Kolmogorov-Smirnov Z		1,058	1,168	1,143
Asymp. Sig. (2-tailed)		,213	,130	,147

a. Test distribution is Normal.

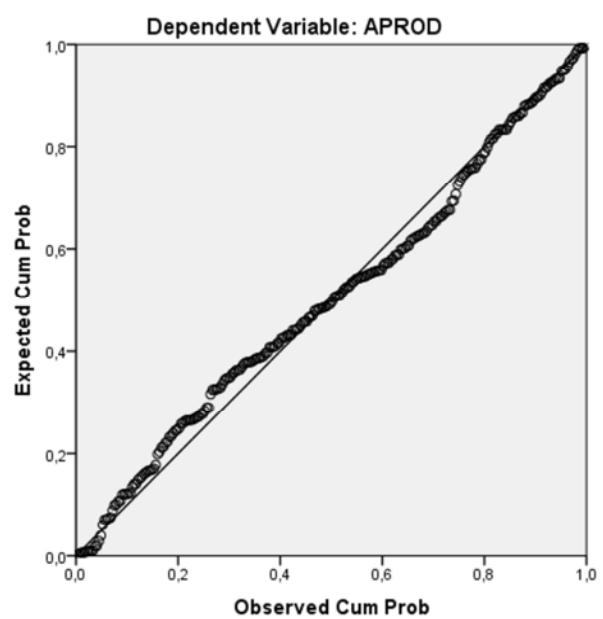
b. Calculated from data.



Normal P-P Plot of Regression Standardized Residual



Normal P-P Plot of Regression Standardized Residual



2. Hasil Uji Autokorelasi, Multikolinearitas dan Hasil Uji Hipotesis

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,220	,574		-,383	,702		
KKA	,143	,143	,056	,998	,319	,849	1,177
MJKA	,062	,018	,209	3,482	,001	,746	1,341
JRKKA	,092	,095	,058	,972	,332	,747	1,338
UKA	-,122	,078	-,092	-1,567	,118	,775	1,290
JRKA	,003	,005	,033	,552	,581	,776	1,288
UP	,094	,020	,283	4,679	,000	,738	1,356
MBV	-,027	,005	-,335	-5,405	,000	,700	1,428
ROA	-,011	,004	-,170	-2,602	,010	,630	1,587
UPT	,013	,005	,166	2,776	,006	,756	1,323

a. Dependent Variable: ACFO

Coefficients^a

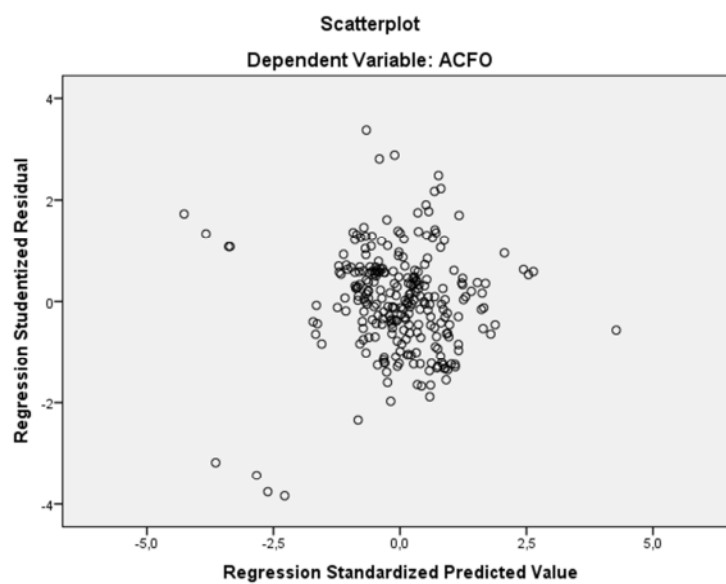
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,798	,109		-7,331	,000		
KKA	,020	,027	,043	,749	,455	,849	1,177
MJKA	,010	,003	,189	3,110	,002	,746	1,341
JRKKA	,031	,018	,106	1,739	,083	,747	1,338
UKA	-,007	,015	-,028	-,476	,635	,775	1,290
JRKA	,001	,001	,045	,758	,449	,776	1,288
UP	,013	,004	,209	3,428	,001	,738	1,356
MBV	-,002	,001	-,113	-1,801	,073	,700	1,428
ROA	-,005	,001	-,403	-6,102	,000	,630	1,587
UPT	,002	,001	,123	2,031	,043	,756	1,323

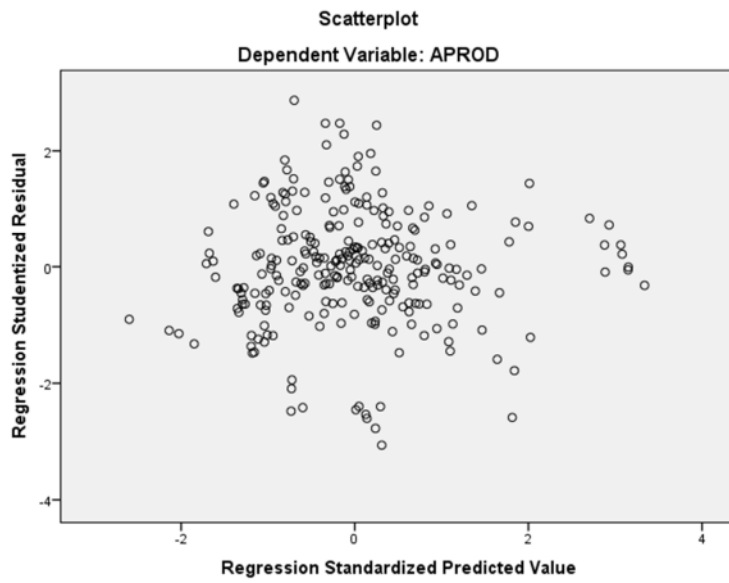
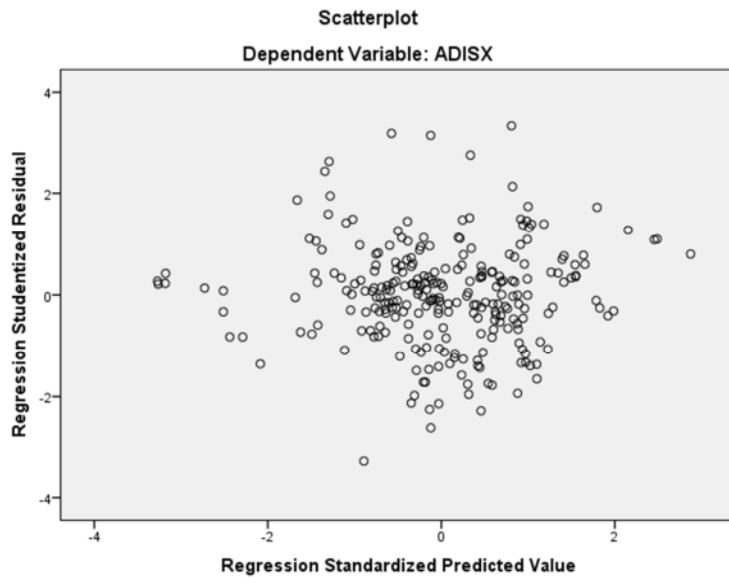
a. Dependent Variable: ADISX

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1,378	,258		5,333	,000		
KKA	-,031	,064	-,029	-,479	,632	,849	1,177
MJKA	-,017	,008	-,135	-2,132	,034	,746	1,341
JRKKA	-,074	,043	-,110	-1,734	,084	,747	1,338
UKA	,016	,035	,028	,456	,649	,775	1,290
JRKA	-,001	,002	-,026	-,420	,675	,776	1,288
UP	-,013	,009	-,095	-1,484	,139	,738	1,356
MBV	,000	,002	,006	,091	,927	,700	1,428
ROA	,012	,002	,453	6,561	,000	,630	1,587
UPT	-,002	,002	-,061	-,962	,337	,756	1,323

a. Dependent Variable: APROD

3. Hasil Uji Heteroskedastisitas





4. Hasil Uji Koefisien Determinasi (R^2)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,572 ^a	,327	,302	,4911202031	2,024

a. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA

b. Dependent Variable: ACFO

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,558 ^a	,312	,287	,0930646458	1,984

a. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA

b. Dependent Variable: ADISX

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,498 ^a	,248	,221	,2209344289	2,019

a. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA

b. Dependent Variable: APROD

5. Hasil Uji Signifikansi Simultan (Uji Statistik F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	29,263	9	3,251	13,480	,000 ^b
	Residual	60,300	250	,241		
	Total	89,563	259			

a. Dependent Variable: ACFO

b. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,981	9	,109	12,585	,000 ^b
	Residual	2,165	250	,009		
	Total	3,146	259			

a. Dependent Variable: ADISX

b. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4,018	9	,446	9,146	,000 ^b
	Residual	12,203	250	,049		
	Total	16,221	259			

a. Dependent Variable: APROD

b. Predictors: (Constant), UPT, JRKKA, MBV, UKA, KKA, JRKA, MJKA, UP, ROA