

LAMPIRAN 1

HASIL TOTAL AKRUAL

NO	KODE EMITEN	TAHUN	LABA BERSIH	ARUS KAS OPERASI	TOTAL AKRUAL
1	BRPT	2006	7,191,000,000	(244,015,000,000)	251,206,000,000
2	CPIN		187,951,000,000	131,923,000,000	56,028,000,000
3	JAPFA		238,160,000,000	202,399,000,000	35,761,000,000
4	AKPI		14,582,023,000	102,950,354,000	(88,368,331,000)
5	AMFG		(17,219,568,000)	52,449,320,000	(69,668,888,000)
6	SRSN		23,384,506,000	36,207,096,000	(12,822,590,000)
7	MAIN		47,411,275,000	38,338,818,000	9,072,457,000
8	ARNA		28,254,221,836	39,029,765,342	(10,775,543,506)
9	DPNS		(2,624,876,660)	7,567,977,232	(10,192,853,892)
10	DYNA		(6,677,854,137)	82,032,467,814	(88,710,321,951)
11	FASW		101,728,361,874	88,767,298,484	12,961,063,390
12	JKSW		5,563,339,962	14,765,289,630	(9,201,949,668)
13	BTON		817,906,024	(172,887,813)	990,793,837
14	PICO		1,879,515,849	(33,956,211,764)	35,835,727,613
15	SAIP		18,259,547,682	(4,543,625,805)	22,803,173,487
16	TBMS		24,477,226,053	(292,796,988,665)	317,274,214,718
17	TIRT		1,286,073,544	71,850,849,724	(70,564,776,180)
18	SIPD		40,953,736,070	(1,186,022,157)	42,139,758,227
19	ALMI		83,210,869,967	(152,054,144,344)	235,265,014,311
20	LMSH		2,667,461,566	978,767,179	1,688,694,387
21	LION		20,642,386,061	26,486,098,319	(5,843,712,258)
22	INAI		12,538,909,327	(83,399,010,371)	95,937,919,698
23	ETWA		9,989,569,701	(16,051,648)	10,005,621,349
24	DSUC		(24,068,939,153)	31,452,541,517	(55,521,480,670)
25	BRNA		(5,447,287,866)	28,891,196,434	(34,338,484,300)
26	SIMA		1,090,454,495	360,535,551	729,918,944
27	TOTO		79,705,059,548	99,309,247,387	(19,604,187,839)
28	BRPT	2007	44,533,000,000	(54,786,000,000)	99,319,000,000
29	CPIN		188,386,000,000	(540,185,000,000)	728,571,000,000
30	JAPFA		180,864,000,000	17,581,000,000	163,283,000,000
31	AKPI		22,933,979,000	117,436,141,000	(94,502,162,000)
32	AMFG		153,133,660,000	317,569,997,000	(164,436,337,000)
33	SRSN		25,694,700,000	4,618,993,800	21,075,706,200
34	MAIN		28,151,030,000	6,161,029,000	21,990,001,000
35	ARNA		43,432,893,193	76,940,381,769	(33,507,488,576)
36	DPNS		1,377,235,706	5,575,831,917	(4,198,596,211)
37	DYNA		772,714,548	96,293,740,389	(95,521,025,841)
38	FASW		121,970,185,307	97,144,267,094	24,825,918,213
39	JKSW		(35,001,818,020)	68,880,075,671	(103,881,893,691)
40	BTON		8,783,660,793	3,991,756,121	4,791,904,672
41	PICO		7,183,348,836	(16,570,656,156)	23,754,004,992
42	SAIP		203,847,463,139	526,651,076,726	(322,803,613,587)

43	TBMS		(1,983,789,654)	(61,446,650,211)	59,462,860,557
44	TIRT		788,068,768	(99,973,970,266)	100,762,039,034
45	SIPD		21,196,442,562	(70,005,643,267)	91,202,085,829
46	ALMI		31,726,079,871	(67,657,238,554)	99,383,318,425
47	LMSH		5,942,206,112	(312,236,970)	6,254,443,082
48	LION		25,298,384,327	13,321,147,405	11,977,236,922
49	INAI		334,370,529	(1,311,666,268)	1,646,036,797
50	ETWA		6,694,154,506	1,910,723,734	4,783,430,772
51	DSUC		(66,048,892,212)	92,856,376	(66,141,748,588)
52	BRNA		10,380,457,348	12,697,251,924	(2,316,794,576)
53	SIMA		(4,436,167,695)	14,907,828,696	(19,343,996,391)
54	TOTO		56,376,502,262	79,856,791,203	(23,480,288,941)

LAMPIRAN 2

TOTAL AKTIVA

NO	KODE EMITEN	TOTAL AKTIVA	
		2006	2007
1	BRPT	1,739,140,000,000	16,912,119,000,000
2	CPIN	3,160,132,000,000	4,760,491,000,000
3	JAPFA	3,622,463,000,000	4,043,497,000,000
4	AKPI	1,460,272,825,000	1,544,670,126,000
5	AMFG	1,629,668,575,000	1,759,800,349,000
6	SRSN	330,445,358,000	334,128,209,000
7	MAIN	342,756,622,000	504,826,872,000
8	ARNA	478,777,623,456	630,587,291,741
9	DPNS	146,044,633,683	156,052,451,747
10	DYNA	1,123,945,535,235	1,123,388,423,766
11	FASW	3,421,891,751,436	37,769,588,379,462
12	JKSW	263,492,766,135	290,139,653,820
13	BTON	33,674,096,945	46,469,199,037
14	PICO	270,733,538,669	452,480,149,487
15	SAIP	2,202,306,431,527	2,661,804,433,725
16	TBMS	955,614,487,711	1,183,990,019,623
17	TIRT	570,117,317,643	553,388,405,827
18	SIPD	1,113,796,114,575	1,294,772,758,402
19	ALMI	1,249,710,084,265	1,370,927,840,715
20	LMSH	43,587,839,467	62,812,399,313
21	LION	187,689,454,220	216,129,508,805
22	INAI	555,995,961,252	482,711,646,072
23	ETWA	516,337,759,530	439,545,959,118
24	DSUC	322,181,306,567	288,943,246,774
25	BRNA	410,880,864,520	387,272,984,910
26	SIMA	68,543,995,301	75,453,380,521
27	TOTO	908,168,166,154	913,995,368,437

LAMPIRAN 3

AKTIVA TETAP

NO	KODE EMITEN	AKTIVA TETAP	
		2006	2007
1	BRPT	236,096,000,000	10,058,108,000,000
2	CPIN	1,047,104,000,000	1,402,267,000,000
3	JAPFA	1,339,220,000,000	1,401,288,000,000
4	AKPI	814,395,451,000	815,733,161,000
5	AMFG	847,543,117,000	854,706,192,000
6	SRSN	165,845,504,000	163,289,935,000
7	MAIN	157,694,236,000	504,826,872,000
8	ARNA	347,864,846,361	465,929,054,710
9	DPNS	15,166,550,633	15,325,057,844
10	DYNA	716,984,223,603	664,098,973,022
11	FASW	2,765,224,272,562	2,722,123,345,313
12	JKSW	47,523,485,702	47,315,258,556
13	BTON	12,755,401,032	10,754,146,101
14	PICO	88,650,972,775	186,661,091,613
15	SAIP	2,002,058,612,393	2,413,288,537,419
16	TBMS	111,936,530,188	109,600,109,434
17	TIRT	158,544,056,932	185,636,170,545
18	SIPD	447,079,779,629	485,503,960,070
19	ALMI	289,164,241,999	291,412,188,365
20	LMSH	11,200,350,960	10,026,386,985
21	LION	16,516,475,077	17,166,383,884
22	INAI	54,351,530,259	47,214,394,312
23	ETWA	1,133,621,815	1,452,422,928
24	DSUC	157,729,160,773	145,273,511,695
25	BRNA	202,437,645,780	195,360,457,818
26	SIMA	19,866,263,155	46,524,671,014
27	TOTO	449,408,345,930	434,969,913,077

LAMPIRAN4

PERUBAHAN PIUTANG USAHA

NO	KODE EMITEN	PIUTANG			PERUBAHAN PIUTANG	
		2005	2006	2007	2,006	2,007
1	BRPT	42,577,565,540	730,079,000,000	1,749,000,000	687,501,434,460	(728,330,000,000)
2	CPIN	495,580,000,000	512,768,000,000	753,469,000,000	17,188,000,000	240,701,000,000
3	JAPFA	437,231,000,000	543,041,000,000	476,906,000,000	105,810,000,000	(66,135,000,000)
4	AKPI	184,908,869,000	191,655,676,000	252,484,207,000	6,746,807,000	60,828,531,000
5	AMFG	177,838,597,000	189,613,145,000	271,409,247,000	11,774,548,000	81,796,102,000
6	SRSN	54,826,203,000	43,773,769,000	54,670,622,000	(11,052,434,000)	10,896,853,000
7	MAIN	89,411,696,000	98,742,051,000	126,595,512,000	9,330,355,000	27,853,461,000
8	ARNA	68,771,326,543	111,608,104,722	99,425,650,067	42,836,778,179	(12,182,454,655)
9	DPNS	45,751,326,787	43,042,800,037	43,464,365,749	(2,708,526,750)	421,565,712
10	DYNA	170,650,583,227	186,526,933,908	221,625,931,446	15,876,350,681	35,098,997,538
11	FASW	211,145,102,176	257,450,674,637	464,372,940,439	46,305,572,461	206,922,265,802
12	JKSW	89,572,320,879	91,925,607,337	115,538,294,972	2,353,286,458	23,612,687,635
13	BTON	2,249,856,282	8,524,127,672	19,848,723,368	6,274,271,390	11,324,595,696
14	PICO	40,487,288,738	42,345,088,856	85,749,274,024	1,857,800,118	43,404,185,168
15	SAIP	48,137,611,282	31,026,868,212	79,694,992,296	(17,110,743,070)	48,668,124,084
16	TBMS	443,239,060,094	575,191,019,069	839,348,287,984	131,951,958,975	264,157,268,915
17	TIRT	123,819,693,093	39,056,849,011	67,672,869,873	(84,762,844,082)	28,616,020,862
18	SIPD	176,930,412,818	179,977,190,523	211,177,261,163	3,046,777,705	31,200,070,640
19	ALMI	88,532,902,039	177,951,175,466	142,004,358,735	89,418,273,427	(35,946,816,731)
20	LMSH	10,969,471,174	12,303,341,263	12,656,292,164	1,333,870,089	352,950,901
21	LION	24,178,007,165	26,273,179,024	39,784,269,237	2,095,171,859	13,511,090,213
22	INAI	99,289,408,446	116,600,660,372	92,881,961,279	17,311,251,926	(23,718,699,093)
23	ETWA	48,653,724,831	64,628,143,708	56,499,232,131	15,974,418,877	(8,128,911,577)

24	DSUC	17,303,697,185	6,196,977,256	5,680,571,932	(11,106,719,929)	(516,405,324)
25	BRNA	40,375,852,055	44,392,606,899	79,638,007,920	4,016,754,844	35,245,401,021
26	SIMA	16,391,003,531	12,287,970,001	10,631,203,110	(4,103,033,530)	(1,656,766,891)
27	TOTO	129,286,916,783	163,067,493,284	175,536,588,173	33,780,576,501	12,469,094,889

LAMPIRAN 5

PERUBAHAN PENDAPATAN

NO	KODE EMITEN	PENDAPATAN			PERUBAHAN PENDAPATAN	
		2005	2006	2007	2006	2007
1	BRPT	818,030,389,248	465,455,000,000	336,850,000,000	(352,575,389,248)	(128,605,000,000)
2	CPIN	5,540,262,000,000	6,661,836,000,000	8,679,504,000,000	1,121,574,000,000	2,017,668,000,000
3	JAPFA	5,340,116,000,000	6,401,365,000,000	7,903,315,000,000	1,061,249,000,000	1,501,950,000,000
4	AKPI	1,049,077,312,000	1,161,845,813,000	1,343,031,112,000	112,768,501,000	181,185,299,000
5	AMFG	1,719,319,899,000	1,541,550,668,000	1,909,804,919,000	(177,769,231,000)	368,254,251,000
6	SRSN	290,002,045,000	269,380,370,000	268,078,773,000	(20,621,675,000)	(1,301,597,000)
7	MAIN	805,592,603,000	893,493,726,000	1,085,558,691,000	87,901,123,000	192,064,965,000
8	ARNA	309,197,604,913	344,868,280,299	506,979,994,369	35,670,675,386	162,111,714,070
9	DPNS	79,129,524,321	84,661,420,462	100,743,082,833	5,531,896,141	16,081,662,371
10	DYNA	886,192,561,505	1,002,785,768,190	1,139,155,614,537	116,593,206,685	136,369,846,347
11	FASW	1,506,490,532,258	1,693,080,667,327	2,655,795,017,899	186,590,135,069	962,714,350,572
12	JKSW	110,184,788,211	125,853,185,878	131,285,183,273	15,668,397,667	5,431,997,395
13	BTON	54,401,158,230	57,254,482,820	115,202,656,280	2,853,324,590	57,948,173,460
14	PICO	233,116,605,506	249,389,571,007	336,160,518,038	16,272,965,501	86,770,947,031
15	SAIP	412,976,019,900	438,659,271,481	673,175,691,968	25,683,251,581	234,516,420,487
16	TBMS	2,869,150,735,059	3,913,278,983,156	3,862,827,379,473	1,044,128,248,097	(50,451,603,683)
17	TIRT	928,141,473,045	703,136,098,040	772,315,937,806	(225,005,375,005)	69,179,839,766
18	SIPD	1,425,222,699,016	1,111,242,030,537	1,632,453,613,659	(313,980,668,479)	521,211,583,122
19	ALMI	1,365,145,255,574	1,969,676,821,813	2,321,870,554,557	604,531,566,239	352,193,732,744
20	LMSH	104,202,470,903	79,342,796,777	117,236,745,012	(24,859,674,126)	37,893,948,235
21	LION	128,842,431,775	143,271,657,090	179,568,434,429	14,429,225,315	36,296,777,339
22	INAI	473,505,808,230	557,582,757,699	514,054,505,276	84,076,949,469	(43,528,252,423)
23	ETWA	407,445,644,049	396,281,887,783	421,311,313,625	(11,163,756,266)	25,029,425,842

24	DSUC	485,598,502,588	397,009,155,580	385,570,942,319	(88,589,347,008)	(11,438,213,261)
25	BRNA	280,043,033,227	306,651,990,794	375,941,140,518	26,608,957,567	69,289,149,724
26	SIMA	89,370,583,428	91,096,896,170	80,822,536,576	1,726,312,742	(10,274,359,594)
27	TOTO	713,872,261,868	828,164,257,069	895,261,887,783	114,291,995,201	67,097,630,714

LAMPIRAN 6

Perhitungan Model Jones Modifikasi

	TAHUN	
	2006	2007
	0,072	0,037
1	0,146	0,118
2	-0,164	-0,148

NO	KODE EMITEN	TAHUN	TA_{it} / A_{it-1}	$1 / A_{it-1}$	$REV_{it} - REC_{it} / A_{it-1}$	PPE_{it} / A_{it-1}
1	BRPT	2006	0.1444426555654	0.0000000000006	-0.5980408844072	0.1357544533505
2	CPIN		0.0177296391417	0.0000000000003	0.3494746421985	0.3313481841898
3	JAPFA		0.0098720124954	0.0000000000003	0.2637539707100	0.3696987381238
4	AKPI		-0.0605149458972	0.0000000000007	0.0726040313734	0.5577008878461
5	AMFG		-0.0427503414306	0.0000000000006	-0.1163081757283	0.5200708475341
6	SRSN		-0.0388039646785	0.0000000000030	-0.0289586183262	0.5018848048094
7	MAIN		0.0264690932798	0.0000000000029	0.2292319475596	0.4600764095522
8	ARNA		-0.0225063640782	0.0000000000021	-0.0149674973138	0.7265687227611
9	DPNS		-0.0697927314065	0.0000000000068	0.0564240032871	0.1038487361742
10	DYNA		-0.0789275985090	0.0000000000009	0.0896100859397	0.6379172309743
11	FASW		0.0037876894804	0.0000000000003	0.0409962011654	0.8080981145595
12	JKSW		-0.0349229688654	0.0000000000038	0.0505331186291	0.1803597358633
13	BTON		0.0294230262097	0.0000000000297	-0.1015898601702	0.3787896985874
14	PICO		0.1323653057142	0.0000000000037	0.0532448452965	0.3274473240768
15	SAIP		0.0103542237177	0.0000000000005	0.0194314442524	0.9090735892756
16	TBMS		0.3320106787811	0.0000000000010	0.9545442234838	0.1171356563002

17	TIRT		-0.1237723780637	0.0000000000018	-0.2459888983952	0.2780902316517
18	SIPD		0.0378343555661	0.0000000000009	-0.2846368756682	0.4014018129338
19	ALMI		0.1882556740745	0.0000000000008	0.4121862336695	0.2313850593348
20	LMSH		0.0387423283111	0.0000000000229	-0.6009369708455	0.2569604526620
21	LION		-0.0311350058653	0.0000000000053	0.0657152182964	0.0879989509567
22	INAI		0.1725514686869	0.0000000000018	0.1200830621011	0.0977552609134
23	ETWA		0.0193780547022	0.0000000000019	-0.0525589590188	0.0021955043846
24	DSUC		-0.1723299258471	0.0000000000031	-0.2404938632369	0.4895664570166
25	BRNA		-0.0835728486410	0.0000000000024	0.0549848013715	0.4926918317710
26	SIMA		0.0106489115610	0.0000000000146	0.0850453237574	0.2898322904546
27	TOTO		-0.0215865173099	0.0000000000011	0.0886525444301	0.4948514632848
28	BRPT	2007	0.0058726526227	0.0000000000001	0.0354612571021	0.5947278398408
29	CPIN		0.1530453476333	0.0000000000002	0.3732738912856	0.2945635229643
30	JAPFA		0.0403816300593	0.0000000000002	0.3878041704990	0.3465534907037
31	AKPI		-0.0611795103753	0.0000000000006	0.0779174569212	0.5280953824830
32	AMFG		-0.0934403366231	0.0000000000006	0.1627787772418	0.4856836131926
33	SRSN		0.0630767041881	0.0000000000030	-0.0365082913427	0.4887044272278
34	MAIN		0.0435594898363	0.0000000000020	0.3252828110149	1.0000000000000
35	ARNA		-0.0531369550495	0.0000000000016	0.2763997483105	0.7388811363826
36	DPNS		-0.0269050320197	0.0000000000064	0.1003514938964	0.0982045310563
37	DYNA		-0.0850293841562	0.0000000000009	0.0901476699123	0.5911570379154
38	FASW		0.0006572991467	0.0000000000000	0.0200105989289	0.0720718298003
39	JKSW		-0.0027504110621	0.0000000000034	-0.0626618595584	0.1630775315716
40	BTON		0.0000000000000	0.0000000000215	1.0033221731857	0.2314252520780
41	PICO		0.0524973416379	0.0000000000022	0.0958423522273	0.4125287967320
42	SAIP		-0.1212724757300	0.0000000000004	0.0698204173260	0.9066363053734
43	TBMS		0.0502224339492	0.0000000000008	-0.2657191930538	0.0925684402888
44	TIRT		0.1820819481814	0.0000000000018	0.0733008109257	0.3354536679669
45	SIPD		0.0704386814112	0.0000000000008	0.3784536779155	0.3749723315690

46	ALMI		0.0724934715551	0.0000000000007	0.2831225232632	0.2125656651724
47	LMSH		0.0995733828099	0.0000000000159	0.5976685772968	0.1596243272771
48	LION		0.0554169441657	0.0000000000046	0.1054260811121	0.0794263771704
49	INAI		0.0034099794575	0.0000000000021	-0.0410380679464	0.0978107627943
50	ETWA		0.0108826635140	0.0000000000023	0.0754377027730	0.0033043710171
51	DSUC		-0.2289091346708	0.0000000000035	-0.0377991458840	0.5027752450246
52	BRNA		-0.0059823294324	0.0000000000026	0.0879063348839	0.5044515507928
53	SIMA		-0.2563701752981	0.0000000000133	-0.1142108232063	0.6166015451230
54	TOTO		-0.0256897242063	0.0000000000011	0.0597689416287	0.4758994718111

LAMPIRAN 7

HASIL NON DISCRETIONARY ACCRUAL

NO	KODE EMITEN	NON DISCRETIONARY ACCRUALS	
		2006	2007
1	BRPT	-0.46	0.63
2	CPIN	0.68	0.67
3	JAPFA	0.63	0.73
4	AKPI	0.63	0.61
5	AMFG	0.40	0.65
6	SRSN	0.47	0.45
7	MAIN	0.69	1.33
8	ARNA	0.71	1.02
9	DPNS	0.16	0.20
10	DYNA	0.73	0.68
11	FASW	0.85	0.09
12	JKSW	0.23	0.10
13	BTON	0.28	1.23
14	PICO	0.38	0.51
15	SAIP	0.93	0.98
16	TBMS	1.07	-0.17
17	TIRT	0.03	0.41
18	SIPD	0.12	0.75
19	ALMI	0.64	0.50
20	LMSH	-0.34	0.76
21	LION	0.15	0.18
22	INAI	0.22	0.06
23	ETWA	-0.05	0.08
24	DSUC	0.25	0.46
25	BRNA	0.55	0.59
26	SIMA	0.37	0.50
27	TOTO	0.58	0.54

Ket : hasil penjumlahan dari lampiran 6 ($1 / A_{it-1}$) + ($REV_{it} - REC_{it} / A_{it-1}$) + (PPE_{it} / A_{it-1})

LAMPIRAN 8

HASIL DISCRETIONARY ACCRUAL

NO	KODE EMITEN	DISCRETIONARY ACCRUALS	
		2006	2007
1	BRPT	0.61	-0.62
2	CPIN	-0.66	-0.51
3	JAPFA	-0.62	-0.69
4	AKPI	-0.69	-0.67
5	AMFG	-0.45	-0.74
6	SRSN	-0.51	-0.39
7	MAIN	-0.66	-1.28
8	ARNA	-0.73	-1.07
9	DPNS	-0.23	-0.23
10	DYNA	-0.81	-0.77
11	FASW	-0.85	-0.09
12	JKSW	-0.27	-0.10
13	BTON	-0.25	-1.23
14	PICO	-0.25	-0.46
15	SAIP	-0.92	-1.10
16	TBMS	-0.74	0.22
17	TIRT	-0.16	-0.23
18	SIPD	-0.08	-0.68
19	ALMI	-0.46	-0.42
20	LMSH	0.38	-0.66
21	LION	-0.18	-0.13
22	INAI	-0.05	-0.05
23	ETWA	0.07	-0.07
24	DSUC	-0.42	-0.69
25	BRNA	-0.63	-0.60
26	SIMA	-0.36	-0.76
27	TOTO	-0.61	-0.56

Ket : hasil dari lampiran 6 dikurangi lamiran 7 ($TA_{it}/ A_{it-1} - NDA_{it}$)

LAMPIRAN 9

KOMITE AUDIT

NO	KODE EMITEN	KOMITE AUDIT	
		2006	2007
1	BRPT	1	1
2	CPIN	1	1
3	JAPFA	1	1
4	AKPI	1	1
5	AMFG	1	1
6	SRSN	1	1
7	MAIN	1	1
8	ARNA	0	0
9	DPNS	0	0
10	DYNA	1	1
11	FASW	1	1
12	JKSW	1	1
13	BTON	1	1
14	PICO	0	0
15	SAIP	0	0
16	TBMS	1	1
17	TIRT	0	0
18	SIPD	1	1
19	ALMI	0	0
20	LMSH	0	0
21	LION	0	0
22	INAI	1	1
23	ETWA	0	0
24	DSUC	0	0
25	BRNA	0	1
26	SIMA	0	0
27	TOTO	0	0

LAMPIRAN 10

PROPORSI DEWAN KOMISARIS INDEPENDEN

NO	KODE EMITEN	TAHUN	KI	DK	PKI (%)
1	BRPT	2006	1	4	25.00
2	CPIN		3	10	30.00
3	JAPFA		1	3	33.33
4	AKPI		2	6	33.33
5	AMFG		3	9	33.33
6	SRSN		3	9	33.33
7	MAIN		1	3	33.33
8	ARNA		1	2	50.00
9	DPNS		1	3	33.33
10	DYNA		0	4	0.00
11	FASW		1	3	33.33
12	JKSW		1	2	50.00
13	BTON		1	2	50.00
14	PICO		0	3	0.00
15	SAIP		1	4	25.00
16	TBMS		2	5	40.00
17	TIRT		0	4	0.00
18	SIPD		2	5	40.00
19	ALMI		1	5	20.00
20	LMSH		1	3	33.33
21	LION		1	3	33.33
22	INAI		1	5	20.00
23	ETWA		1	4	25.00
24	DSUC		1	4	25.00
25	BRNA		1	3	33.33
26	SIMA		1	3	33.33
27	TOTO		1	3	33.33
28	BRPT	2007	2	6	33.33
29	CPIN		2	6	33.33
30	JAPFA		1	3	33.33
31	AKPI		2	6	33.33
32	AMFG		3	9	33.33
33	SRSN		3	9	33.33
34	MAIN		1	3	33.33
35	ARNA		1	2	50.00
36	DPNS		1	3	33.33
37	DYNA		0	4	0.00
38	FASW		1	3	33.33
39	JKSW		1	2	50.00
40	BTON		1	2	50.00
41	PICO		1	3	33.33
42	SAIP		1	4	25.00
43	TBMS		2	5	40.00

44	TIRT	0	4	0.00
45	SIPD	2	5	40.00
46	ALMI	1	5	20.00
47	LMSH	1	3	33.33
48	LION	1	3	33.33
49	INAI	1	5	20.00
50	ETWA	1	3	33.33
51	DSUC	1	3	33.33
52	BRNA	1	4	25.00
53	SIMA	1	3	33.33
54	TOTO	1	3	33.33

Ket: KI: Komisaris independen

DK: Dewan komisaris

PKI: Proporsi komisaris independen

LAMPIRAN 11

KEPEMILIKAN INSTITUSIONAL

NO	KODE EMITEN	KEPEMILIKAN INSTITUSIONAL (%)	
		2006	2007
1	BRPT	53.64	72.21
2	CPIN	76.22	76.52
3	JAPFA	63.88	64.10
4	AKPI	83.07	83.07
5	AMFG	84.94	84.94
6	SRSN	86.36	78.76
7	MAIN	81.59	81.67
8	ARNA	86.14	74.59
9	DPNS	63.91	68.93
10	DYNA	72.64	69.20
11	FASW	77.70	77.70
12	JKSW	59.23	59.23
13	BTON	0.00	0.00
14	PICO	94.17	94.17
15	SAIP	72.80	82.48
16	TBMS	86.22	86.22
17	TIRT	94.90	78.73
18	SIPD	91.66	91.66
19	ALMI	80.93	98.35
20	LMSH	32.22	32.20
21	LION	57.70	57.70
22	INAI	65.87	65.87
23	ETWA	73.78	73.78
24	DSUC	59.63	59.63
25	BRNA	51.42	51.42
26	SIMA	64.89	64.89
27	TOTO	94.70	94.80

LAMPIRAN 12

HASIL NORMALITAS

One-Sample Kolmogorov-Smirnov Test

	manajemen laba	komite aud	PDKI	kepemilikan institusional
N	54	54	53	54
Normal Parameters				
Mean	-.4650	.5370	30.7215	70.9820
Std. Deviation	.37687	.50331	12.48684	20.40857
Most Extreme Differences				
Absolute	.103	.358	.300	.128
Positive	.103	.320	.229	.102
Negative	-.080	-.358	-.300	-.128
Kolmogorov-Smirnov Z	.756	2.632	2.182	.940
Asymp. Sig. (2-tailed)	.617	.100	.146	.340

a. Test distribution is Normal.

b. Calculated from data.

HASIL MULTIKOLINEARITAS

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.167	.272		-.616	.541		
	komite audit	-.042	.106	-.056	-.397	.693	.968	1.033
	PDKI	-.004	.004	-.138	-.934	.355	.890	1.124
	kepemilikan institusional	-.002	.003	-.112	-.766	.448	.915	1.093

a. Dependent Variable: manajemen laba

HASIL AUTOKORELASI

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.167 ^a	.028	-.031	.38259	1.895

a. Predictors: (Constant), kepemilikan institusional, komite audit, PDKI

b. Dependent Variable: manajemen laba

HASIL HETEROKEDASITAS

Correlations

		komite au	PDKI	kepemilika	Unstandar	
		dit		institusi	ed Residu	
Spearman's	komite audit	Correlation Coef	1.000	.215	-.005	-.032
		Sig. (2-tailed)	.	.118	.973	.817
		N	54	54	54	54
PDKI		Correlation Coef	.215	1.000	-.084	.001
		Sig. (2-tailed)	.118	.	.545	.996
		N	54	54	54	54
kepemilikan institu:		Correlation Coef	-.005	-.084	1.000	-.027
		Sig. (2-tailed)	.973	.545	.	.844
		N	54	54	54	54
Unstandardized Rε		Correlation Coef	-.032	.001	-.027	1.000
		Sig. (2-tailed)	.817	.996	.844	.
		N	54	54	54	54

LAMPIRAN 13

HASIL REGRESI

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	kepemilikan institusional, komite audit, PDKI ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: manajemen laba

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.167 ^a	.028	-.031	.38259	1.895

a. Predictors: (Constant), kepemilikan institusional, komite audit, PDKI

b. Dependent Variable: manajemen laba

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.209	3	.070	.475	.701 ^a
	Residual	7.319	50	.146		
	Total	7.528	53			

a. Predictors: (Constant), kepemilikan institusional, komite audit, PDKI

b. Dependent Variable: manajemen laba

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.167	.272		-.616	.541		
	komite audit	-.042	.106	-.056	-.397	.693	.968	1.033
	PDKI	-.004	.004	-.138	-.934	.355	.890	1.124
	kepemilikan institusional	-.002	.003	-.112	-.766	.448	.915	1.093

a. Dependent Variable: manajemen laba

Hasil Regresi Model Jones

2006

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.072	.034		2.131	.043		
	REVit – RECit /	.146	.059	.414	2.455	.022	.996	1.004
	PPEit / Ait 1	-.164	.077	-.359	-2.125	.044	.996	1.004

a. Dependent Variable: TAit/ Ait-1

2007

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficient	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.037	.033		1.120	.274		
	REVit – RECit /	.118	.070	.302	1.702	.102	1.000	1.000
	PPEit / Ait 1	-.148	.067	-.391	-2.204	.037	1.000	1.000

a. Dependent Variable: TAit/ Ait-1

LAMPIRAN 14

INPUT DATA

Y	X1	X2	X3	res_1
0.61	1	.	53.64	.
-0.66	1	30	76.22	-0.13196
-0.62	1	33.33	63.88	-0.09531
-0.69	1	33.33	83.07	-0.14656
-0.45	1	33.33	84.94	0.09527
-0.51	1	33.33	86.36	0.03665
-0.66	1	33.33	81.59	-0.11801
-0.73	0	50	86.14	-0.22444
-0.23	0	33.33	63.91	0.21025
-0.81	1	0	72.64	-0.3639
-0.85	1	33.33	77.7	-0.31181
-0.27	1	50	59.23	0.29373
-0.25	1	50	0	0.25586
-0.25	0	0	94.17	0.13266
-0.92	0	25	72.8	-0.49285
-0.74	1	40	86.22	-0.17604
-0.16	0	0	94.9	0.22338
-0.08	1	40	91.66	0.48927
-0.46	0	20	80.93	-0.03798
0.38	0	33.33	32.22	0.78929
-0.18	0	33.33	57.7	0.25418
-0.05	1	20	65.87	0.44178
0.07	0	25	73.78	0.49811
-0.42	0	25	59.63	-0.00571
-0.63	0	33.33	51.42	-0.20195
-0.36	0	33.33	64.89	0.08121
-0.61	0	33.33	94.7	-0.13967
-0.62	1	33.33	72.21	-0.08717
-0.51	1	33.33	76.52	0.02704
-0.69	1	33.33	64.1	-0.1651
-0.67	1	33.33	83.07	-0.12656
-0.74	1	33.33	84.94	-0.19473
-0.39	1	33.33	78.76	0.14923
-1.28	1	33.33	81.67	-0.73793
-1.07	0	50	74.59	-0.57573
-0.23	0	33.33	68.93	0.21515
-0.77	1	0	69.2	-0.32727
-0.09	1	33.33	77.7	0.44819
-0.1	1	50	59.23	0.46373
-1.23	1	50	0	-0.72414
-0.46	0	33.33	94.17	0.00982
-1.1	0	25	82.48	-0.66339
0.22	1	40	86.22	0.78396
-0.23	0	0	78.73	0.13758

-0.68	1	40	91.66	-0.11073
-0.42	0	20	98.35	0.01904
-0.66	0	33.33	32.2	-0.25073
-0.13	0	33.33	57.7	0.30418
-0.05	1	20	65.87	0.44178
-0.07	0	33.33	73.78	0.37989
-0.69	0	33.33	59.63	-0.25393
-0.6	1	25	51.42	-0.10927
-0.76	0	33.33	64.89	-0.31879
-0.56	0	33.33	94.8	-0.08957

LAMPIRAN 15

TABEL PENGUJIAN F

Df Penyebut N ₂	Df Untuk Pembilang N ₁					
	1	2	3	4	5	6
1	161	200	216	225	230	234
2	18.5	19	19.2	19.3	19.3	19.3
3	10.1	9.55	9.28	9.12	9.01	8.94
4	7.71	6.94	6.59	6.39	6.26	6.16
5	6.61	5.79	5.41	5.19	5.05	4.95
6	5.99	5.14	4.76	4.53	4.39	4.28
7	5.59	4.74	4.35	4.12	3.97	3.87
8	5.32	4.46	4.07	3.84	3.69	3.58
9	5.12	4.26	3.86	3.63	3.48	3.37
10	4.96	4.10	3.71	3.48	3.33	3.22
11	4.84	3.98	3.59	3.36	3.20	3.09
12	4.75	3.89	3.49	3.26	3.11	3.00
13	4.67	3.81	3.41	3.18	3.03	2.92
14	4.6	3.74	3.34	3.11	2.96	2.85
15	4.54	3.68	3.29	3.06	2.90	2.79
16	4.49	3.63	3.24	3.01	2.85	2.74
17	4.45	3.59	3.20	2.96	2.81	2.70
18	4.41	3.55	3.16	2.93	2.77	2.66
19	4.38	3.52	3.13	2.90	2.74	2.63
20	4.35	3.49	3.10	2.87	2.71	2.60
21	4.32	3.47	3.07	2.84	2.68	2.57
22	4.3	3.44	3.05	2.82	2.66	2.55
23	4.28	3.42	3.03	2.80	2.64	2.53
24	4.26	3.40	3.01	2.78	2.62	2.51
25	4.24	3.39	2.99	2.76	2.60	2.49
26	4.22	3.37	2.98	2.74	2.59	2.47
27	4.21	3.35	2.96	2.73	2.57	2.46
28	4.20	3.34	2.95	2.71	2.56	2.44
29	4.18	3.33	2.93	2.70	2.56	2.43
30	4.17	3.32	2.92	2.69	2.53	2.42
31	4.16	3.30	2.91	2.68	2.52	2.41
32	4.15	3.30	2.90	2.67	2.51	2.40
33	4.14	3.28	2.89	2.66	2.50	2.39
34	4.13	3.28	2.88	2.65	2.49	2.38
35	4.12	3.27	2.87	2.64	2.49	2.37
36	4.11	3.26	2.80	2.63	2.48	2.36
37	4.11	3.25	2.86	2.63	2.47	2.36
38	4.10	3.25	2.85	2.62	2.46	2.35
39	4.09	3.24	2.85	2.61	2.46	2.34
40	4.08	3.23	2.84	2.61	2.45	2.34
41	4.08	3.23	2.83	2.60	2.44	2.33
42	4.07	3.22	2.83	2.60	2.44	2.32

43	4.07	3.21	2.82	2.59	2.43	2.32
44	4.06	3.21	2.82	2.58	2.43	2.31
45	4.06	3.20	2.81	2.58	2.42	2.31
46	4.05	3.20	2.81	2.57	2.42	2.30
47	4.05	3.20	2.80	2.57	2.41	2.30
48	4.04	3.19	2.80	2.57	2.41	2.30
49	4.04	3.19	2.79	2.56	2.40	2.29
50	4.03	3.18	2.79	2.56	2.40	2.29
60	4.00	3.15	2.76	2.53	2.37	2.25
120	3.92	3.07	2.68	2.45	2.29	2.18
00	3.84	3.00	2.60	2.37	2.21	2.10

LAMPIRAN 16

Tabel Distribusi t				
SIGNIFIKANSI ALPHA 5%				
DF	t tabel satu sisi	t tabel dua sisi	r tabel satu sisi	r tabel dua sisi
1	6,314	12,706	0,988	0,997
2	2,920	4,303	0,900	0,950
3	2,353	3,182	0,805	0,878
4	2,132	2,776	0,729	0,811
5	2,015	2,571	0,669	0,755
6	1,943	2,447	0,622	0,707
7	1,895	2,365	0,582	0,666
8	1,860	2,306	0,549	0,632
9	1,833	2,262	0,521	0,602
10	1,813	2,228	0,497	0,576
11	1,796	2,201	0,476	0,553
12	1,782	2,179	0,458	0,532
13	1,771	2,160	0,441	0,514
14	1,761	2,145	0,426	0,497
15	1,573	2,131	0,412	0,482
16	1,746	2,120	0,400	0,468
17	1,740	2,110	0,389	0,456
18	1,734	2,101	0,378	0,444
19	1,729	2,093	0,369	0,433
20	1,725	2,086	0,360	0,423
21	1,721	2,080	0,352	0,413
22	1,717	2,074	0,344	0,404
23	1,714	2,069	0,337	0,396
24	1,711	2,064	0,330	0,388
25	1,708	2,060	0,323	0,381
26	1,706	3,056	0,317	0,374
27	1,703	2,052	0,312	0,367
28	1,701	2,048	0,306	0,361
29	1,699	2,045	0,301	0,355
30	1,697	2,042	0,296	0,349
31	1,696	2,040	0,291	0,344
32	1,694	2,037	0,287	0,339
33	1,692	2,035	0,283	0,334
34	1,691	2,032	0,279	0,329
35	1,690	2,030	0,275	0,325
36	1,688	2,028	0,271	0,320
37	1,687	2,026	0,267	0,316
38	1,686	2,024	0,264	0,312
39	1,685	2,023	0,261	0,308
40	1,684	2,021	0,257	0,304

41	1,683	2,020	0,254	0,301
42	1,682	2,018	0,251	0,297
43	1,681	2,017	0,248	0,294
44	1,680	2,015	0,246	0,291
45	1,679	2,014	0,243	0,288
46	1,679	2,013	0,240	0,285
47	1,678	2,012	0,238	0,282
48	1,677	2,011	0,235	0,179
49	1,677	2,010	0,233	0,276
50	1,676	2,009	0,231	0,273