

Lampiran: 1

Konservatisme (X1)

Tahun	No	Perusahaan	NI it	CFO it	Rp	LOG
		1	2	3	4=(2-3)	5
2004	1	ASII	5.405.506	3.179.423	2.226	2,226
	2	DUTI	59.642	133.075	(73.433)	-73,433
	3	HMSP	1.991	2.871	(880)	-0,880
	4	INDF	386.918	1.838.794	(1.451.876)	-1.451,876
	5	MASP	79.586	(239.384)	(159.798)	-159,798
	6	MPPA	127.388	501.685	(374.297)	-374,297
	7	MYOR	85.106	103.732	(18.626)	-18,626
	8	SMGR	520.589	850.727	(330.138)	-330,138
	9	ULTJ	4.414	35.588	(31.174)	-31,174
	10	UNIC	17.505.401	(4.230.259)	(13.275)	-13,27548
2005	11	ASII	5.457	(2.221)	(3.236)	-3,236
	12	DUTI	60.856	(71.587)	10.731	10,731
	13	HMSP	2.383	2.058	325	0,325
	14	INDF	124.018	800.678	(676.660)	-676,660
	15	MASP	97.422	5.573	91.849	91,849
	16	MPPA	222.663	385.370	(162.707)	-162,707
	17	MYOR	45.730	157.011	(111.281)	-111,281
	18	SMGR	1.001.772	1.223.050	(221.278)	-221,278
	19	ULTJ	4.527	35.660	(31.133)	-31,133
	20	UNIC	4.964	19.418	(14.454)	-14,454
2006	21	ASII	3.712.097	9.020.067	(5.308)	-5,308
	22	DUTI	72.943	163.020	(90.770)	-90,770
	23	HMSP	3.530	3.538	(8)	-0,008
	24	INDF	661.210	1.486.053	(824.843)	-824,843
	25	MASP	19.067	95.036	(75.969)	-75,969
	26	MPPA	160.996	504.895	(344.399)	-344,399
	27	MYOR	93.575	24.389	69.186	69,186
	28	SMGR	1.295.520	1.594.059	(298.539)	-298,539
	29	ULTJ	14.731	106.877	(92.146)	-92,146
	30	UNIC	1.249	(28.883)	(27.744)	-27,744

Lampiran

No	Perusahaan	Konservatif (x1)	Log
1	ASII	2.2260	0.347525
2	DUTI	(73.4330)	1.865891
3	HMSP	(0.8800)	-0.05552
4	INDF	(1.4519)	0.16193
5	MASP	(159.7980)	2.203571
6	MPPA	(374.2970)	2.573216
7	MYOR	(18.6260)	1.27012
8	SMGR	(330.1380)	2.518696
9	ULTJ	(31.1740)	1.493793
10	UNIC	(13.2755)	1.12305
11	ASII	(3.2360)	0.510009
12	DUTI	10.7310	1.03064
13	HMSP	0.3250	-0.48812
14	INDF	(676.6600)	2.830371
15	MASP	91.8490	1.963074
16	MPPA	(162.7070)	2.211406
17	MYOR	(111.2810)	2.046421
18	SMGR	(221.2780)	2.344938
19	ULTJ	(31.1330)	1.493221
20	UNIC	(14.4540)	1.159988
21	ASII	(5.3080)	0.724931
22	DUTI	(90.7700)	1.957942
23	HMSP	(0.0080)	-2.09691
24	INDF	(824.8430)	2.916371
25	MASP	(75.9690)	1.880636
26	MPPA	(344.3990)	2.537062
27	MYOR	69.1860	1.840018
28	SMGR	(298.5390)	2.475001
29	ULTJ	(92.1460)	1.964476
30	UNIC	(27.7440)	1.443169

Lamiran: 2

CURRENT RATIO (X2)

Tahun	NO	Perusahaan	Aktiva Lancar	Hutang Lancar	%
		1	2	3	$4=(2:3)\times 100$
2004	1	ASII	13.576	13.235	102.57
	2	DUTI	2.829	17.351	163.05
	3	HMSP	7.891	3.763	209.69
	4	INDF	6.415	4.337	147.91
	5	MASP	1.209.081	668.795	180.78
	6	MPPA	1.833	1.222	149.94
	7	MYOR	637.640	124.850	50.72
	8	SMGR	2.823	1.720	164.12
	9	ULTJ	431.788	89.623	481.78
	10	UNIC	169.520	85.450	198.38
2005	1	ASII	16.158	21.917	73.72
	2	DUTI	2.068	1.543	134.02
	3	HMSP	8.729	5.116	170.62
	4	INDF	6.471	4.402	147.00
	5	MASP	1.254	729.584	171.92
	6	MPPA	1.524	1.183	128.82
	7	MYOR	675.637	191.029	353.68
	8	SMGR	3.740	2.155	173.54
	9	ULTJ	416.427	262.802	158.45
	10	UNIC	123.248	65.024	189.54
2006	1	ASII	15.731	20.070	78.38
	2	DUTI	2.230	1.351	165.06
	3	HMSP	9.432	5.612	168.06
	4	INDF	7.457	6.273	118.87
	5	MASP	1.493	832.942	179.29
	6	MPPA	2.468	1.526	16.75
	7	MYOR	796.222	203.672	390.93
	8	SMGR	4.153	.460	284.45
	9	ULTJ	421.543	355.875	118.45
	10	UNIC	150.390	87.994	170.90

Lampiran: 3

Leverage (X3)

Tahun	NO	Perusahaan	Aktiva Lancar	Hutang Lancar	%
		1	2	3	$4=(2:3) \times 100$
2004	1	ASII	19.422	39.145	49.62
	2	DUTI	2.653.597	4.705.261	56.39
	3	HMSP	6.386.438	11.563.295	55.23
	4	INDF	10.727.583	15.673.356	68.44
	5	MASP	1.313.383	3.883.597	33.81
	6	MPPA	2139.426	4.086.018	52.35
	7	MYOR	397.007	1.280.645	31.00
	8	SMGR	2.917.553	6.640.561	43.93
	9	ULTJ	490.301	1.300.239	37.70
	10	UNIC	172.205	291.217	59.13
2005	1	ASII	36.935.513	61.166.666	60.38
	2	DUTI	2.601.166	4.612.140	56.39
	3	HMSP	7.112.839	11.934.600	59.59
	4	INDF	10.039.092	14.786.084	67.89
	5	MASP	1.178.915	3.841.557	30.68
	6	MPPA	2.446.181	4.578.376	53.42
	7	MYOR	547.687	1.459.968	37.51
	8	SMGR	2.761.748	7.297.859	37.84
	9	ULTJ	439.121	1.254.444	35.00
	10	UNIC	147.554	274.228	53.80
2006	1	ASII	31.498	57.929	54.37
	2	DUTI	2.441.387	4.518.811	54.02
	3	HMSP	6.873.099	12.659.804	54.29
	4	INDF	10.520.385	16.112.493	65.29
	5	MASP	1.374.482	4.128.131	33.29
	6	MPPA	3.827.390	4.578.376	83.59
	7	MYOR	562.444	1.553.376	36.20
	8	SMGR	1.915.242	7.496.419	25.54
	9	ULTJ	433.176	1.249.080	34.67
	10	UNIC	175.406	304.381	57.62

Lampiran: 4

Teturn On Asset (X4)

Tahun	NO	Perusahaan	Aktiva Lancar	Hutang Lancar	%
		1	2	3	$4=(2:3) \times 100$
2004	1	ASII	5.405	39.145	13.80
	2	DUTI	59.642	4.705.261	1.26
	3	HMSP	1.991.852	11.563.295	17.21
	4	INDF	386.918	15.673	2.46
	5	MASP	79.585	3.883.597	2.04
	6	MPPA	127.388	4.086.018	3.11
	7	MYOR	85.106	1.280.645	6.64
	8	SMGR	520.589	6.640.561	7.83
	9	ULTJ	4.414	1.300.239	0.33
	10	UNIC	17.505	291.217	6.01
2005	1	ASII	5.457	61.166	8.92
	2	DUTI	60.856	4.612.140	1.31
	3	HMSP	2.383	11.934	19.96
	4	INDF	124.018	14.786.084	0.83
	5	MASP	97.422	3.841.557	2.53
	6	MPPA	222.663	4.578.376	4.86
	7	MYOR	45.730	1.459.968	3.13
	8	SMGR	1.001	7.297	13.71
	9	ULTJ	4.527	1.254.444	0.36
	10	UNIC	4.964	274.228	1.81
2006	1	ASII	3.712	57.929	6.40
	2	DUTI	72.943	4.518.811	1.61
	3	HMSP	3.530	12.659	27.88
	4	INDF	661.210	16.112.493	4.10
	5	MASP	19.067	4.128.131	0.46
	6	MPPA	160.496	6.055.088	2.65
	7	MYOR	93.575	1.553.376	6.02
	8	SMGR	1.295	7.496	17.27
	9	ULTJ	14.731	1.249.080	1.17
	10	UNIC	1.249	304.381	0.41

Lampiran: 5

No	X1	X2	X3	X4	y
1	33.34	102.57	49.62	13.80	14
2	4.86	163.05	56.39	1.26	12
3	2.94	209.69	55.23	17.21	12
4	6.16	147.91	68.44	2.46	14
5	5.20	180.78	33.81	2.04	9
6	5.57	149.94	52.35	3.11	16
7	4.27	50.72	31.00	6.64	17
8	5.51	164.12	43.93	7.83	13
9	4.49	481.78	37.70	0.33	14
10	4.12	198.38	59.13	6.01	11
11	3.51	73.72	60.38	8.92	14
12	4.03	134.02	56.39	1.31	12
13	2.51	170.62	59.59	19.96	12
14	5.83	147.00	67.89	0.83	14
15	4.96	171.92	30.68	2.53	9
16	5.21	128.82	53.42	4.86	16
17	5.04	353.68	37.51	3.13	17
18	5.34	173.54	37.84	13.71	13
19	4.49	158.45	35.00	0.36	14
20	4.15	189.54	53.80	1.81	11
21	3.72	78.38	54.37	6.40	14
22	4.95	165.06	54.02	1.61	12
23	0.90	168.06	54.29	27.88	12
24	5.91	118.87	65.29	4.10	14
25	4.88	179.29	33.29	0.46	9
26	5.53	16.75	83.59	2.65	16
27	4.84	390.93	36.20	6.02	17
28	5.47	284.45	25.54	17.27	13
29	4.96	118.45	34.67	1.17	14
30	4.44	170.90	57.62	0.41	11

Lampiran: 6

Correlations

Correlations

		Peringkat obligasi	konservatisme	current ratio	leverage	ROA
Peringkat obligasi	Pearson Correlation	1.000	-.097	-.065	.215	-.076
	Sig. (2-tailed)	.	.610	.732	.254	.691
	N	30	30	30	30	30
konservatisme	Pearson Correlation	-.097	1.000	.077	-.182	-.165
	Sig. (2-tailed)	.610	.	.688	.336	.384
	N	30	30	30	30	30
current ratio	Pearson Correlation	-.065	.077	1.000	-.483**	-.209
	Sig. (2-tailed)	.732	.688	.	.007	.268
	N	30	30	30	30	30
leverage	Pearson Correlation	.215	-.182	-.483**	1.000	.068
	Sig. (2-tailed)	.254	.336	.007	.	.720
	N	30	30	30	30	30
ROA	Pearson Correlation	-.076	-.165	-.209	.068	1.000
	Sig. (2-tailed)	.691	.384	.268	.720	.
	N	30	30	30	30	30

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