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# BIODATA

## Identitas Diri

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Jenis Kelamin : Laki-Laki  
Alamat Rumah : Jl. Borong raya Komp. Prima Griya Panakkukang  
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## Riwayat Pendidikan

### a. Pendidikan Formal

1. SD Negeri Mangkura III Makassar (2003)
2. SMP Negeri 6 Makassar (2006)
3. SMA Negeri 2 Tinggimoncong (2009)
4. Universitas Hasanuddin, Fakultas Ekonomi dan Bisnis, Jurusan Akuntansi (2013)

### b. Pendidikan Nonformal

1. *Briton English School* (2011)
2. *Kaori Bunka-En* (2013)

## Riwayat Prestasi

### a. Prestasi Akademik

1. *Grand Final National Accounting Challenge, Gadjah Mada Accounting Days* (2012)
2. Juara I Regional Makassar, *National Accounting Challenge STAN* (2012)
3. *Grand Final National Accounting Challenge STAN* (2012)

**Pengalaman**

## a. Organisasi

1. Hasanuddin English Debate Society (2010)
2. UKM Karatedo Unhas (2011)
3. Ikatan Mahasiswa Akuntansi (2012)
4. IKA SMA Negeri 2 Tinggimoncong (2013)

## b. Kerja

1. *Cash Line* PT. Carrefour Indonesia, Panakkukang-Makassar (2011)
2. Pendampingan LKPD PEMDA Kolaka Utara, KAP Usman dan Rekan (2013)

Demikian biodata ini dibuat dengan sebenarnya.

Makassar, Oktober 2013

Pradipto Tri Nugrohohadi

## DAFTAR LAMPIRAN

### Lampiran 2: Data perusahaan dan KAP

No.	Kode	Nama Perusahaan	Tanggal IPO	KAP Big 4	KAP non Big 4	Rasio Spind
1	TRAM	Trada Maritime Tbk	17-10-08		Moore Stephens, Mulyamin Sensi Suryanto	4,16%
2	BYAN	Bayan Resource Tbk	10-09-08	PWC, Haryanto Sahari dan Rekan		19,04%
3	INDY	Indika Energy Tbk	11-06-08	Deloitte, Osman Bing Satrio & Rekan		25,00%
4	BSDE	Bumi Serpong Damai Tbk	06-06-08		Moore Stephens, Mulyamin Sensi Suryanto	8,88%
5	NIKL	Pelat Timah Nusantara Tbk	14-12-09	Ernst & Young, Purwantono, Sarwoko, & Sandjaja		28,81%
6	DSSA	Dian Swastika Sentosa Tbk	10-12-09		Moore Stephens, Mulyamin Sensi Suryanto	6,74%

## Lanjutan Lampiran 2

7	BWPT	BW Plantation Tbk	27-10-09		Moore Stephens, Mulyamin Sensi Suryanto	26,66%
8	TRIO	Trikonsel Oke Tbk	14-04-09	Ernst & Young, Purwantono, Sarwoko, & Sandjaja		17,97%
9	AMRT	Sumber Alfaria Trijaya Tbk	15-01-09	Ernst & Young, Purwantono, Sarwoko, & Sandjaja		17,97%
10	BSIM	Bank Sinarmas Tbk	13-12-10		Moore Stephens, Mulyamin Sensi Suryanto	8,82%
11	WINS	Wintermar Offshore Marine Tbk	29-11-10		RSM AAJ Associate, Aryanto, Amir Jusuf, Mawar & Saptoto	9,67%
12	APLN	Agung Podomoro Land Tbk	11-11-10	Deloitte, Osman Bing Satrio & Rekan		10,63%
13	KRAS	Krakatau Steel (Persero) Tbk	10-11-10	Ernst & Young, Purwantono, Suherman, & Surja		27,58%



## Lanjutan Lampiran 2

14	TBIG	PT Tower Bersama Infrastructure Tbk	26-10-10		BDO, Tanubrata Sutanto Fahmi & Rekan	6,45%
15	ICBP	Indofood CBP Sukses Makmur Tbk	07-10-10	Ernst & Young, Purwantono, Suherman, & Surja		21,21%
16	HRUM	Harum Energy Tbk	06-10-10	Deloitte, Osman Bing Satrio & Rekan		13,79%
17	IPOL	Indopoly Swakarsa Industry Tbk	09-07-10		RSM AAJ Associate, Aryanto, Amir Jusuf, Mawar & Saptoto	10,34%
18	BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	08-07-10	Ernst & Young, Purwantono, Suherman, & Surja		17,64%
19	ROTI	Nippon Indosari Corpindo Tbk	28-06-10	Ernst & Young, Purwantono, Suherman, & Surja		21,21%
20	EMTK	Elang Mahkota Teknologi Tbk	12-01-10	Ernst & Young, Purwantono, Suherman, & Surja		22,22%

## Lanjutan Lampiran 2

21	ERAA	Erajaya Swasembada Tbk	14-12-11	Ernst & Young, Purwantono, Suherman, & Surja		22,00%
22	ABMM	ABM Investama Tbk	06-12-11	Ernst & Young, Purwantono, Suherman, & Surja		22,00%
23	VIVA	PT Visi Media Asia Tbk	21-11-11		Tjiendradjaja & Handoko Tomo	4,00%
24	PTIS	Indo Straits Tbk	12-07-11	PWC, Tanudiredja, Wibisasana &Rekan		10,25%
25	MTLA	Metropolitan Land Tbk	20-06-11	Deloitte, Osman Bing Satrio & Rekan		8,00%
26	SIMP	Salim Ivomas Pratama Tbk	09-06-11	Ernst & Young, Purwantono, Suherman, & Surja		22,22%
27	JAWA	Jaya Agra Wattie Tbk	30-05-11		Crowe Horwarth, Kosasih, Nurdiyaman, Tjahjo & Rekan	5,55%

## Lanjutan Lampiran 2

28	BULL	Buana Listya Tama Tbk	23-05-11	Deloitte, Osman Bing Satrio & Rekan		17,94%
29	HDFA	HD Finance Tbk	10-05-11	Ernst & Young, Purwantono, Suherman, & Surja		18,05%
30	SRAJ	Sejahteraraya Anugrahjaya Tbk	11-04-11		PKF, Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	1,00%
31	GIAA	Garuda Indonesia (Persero) Tbk	11-02-11	Deloitte, Osman Bing Satrio & Rekan		17,94%
32	WSKT	Waskita Karya (Persero) Tbk	19-12-12		RSM AAJ, Aryanto, Amir Jusuf, Mawar & Saptoto	12,96%
33	WIIM	Wismilak Inti Makmur Tbk	18-12-12		Grant Thornton, Gani Mulyadi & Handayani	2,70%

## Lanjutan Lampiran 2

34	IBST	Inti Bangun Sejahtera Tbk	31-08-12		Crowe Horwarth, Kosasih, Nurdiyaman, Tjahjo & Rekan	6,97%
35	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	12-07-12	Ernst & Young, Purwantono, Suherman, & Surja		24,32%
36	ALTO	Tri Banyan Tirta Tbk	10-07-12		JAS, Jamaludin, Ardi, Sukimto & Rekan	2,70%
37	MSKY	MNC Sky Vision Tbk	09-07-12	Deloitte, Osman Bing Satrio & Eny		7,76%
38	TOBA	Toba Bara Sejahtera Tbk	06-07-12	Ernst & Young, Purwantono, Suherman, & Surja		19,44%
39	KOBX	Kobexindo Tractors Tbk	05-07-12		Arsyad & Rekan	1,94%
40	RANC	Supra Boga Lestari Tbk	07-06-12		Crowe Horwarth, Kosasih, Nurdiyaman, Tjahjo & Rekan	2,91%

## Lanjutan Lampiran 2

41	BEST	Bekasi Fajar Industrial Estate Tbk	10-04-12		PKF, Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	3,70%
42	ESSA	Surya Esa Perkasa Tbk	01-02-12	Deloitte, Osman Bing Satrio & Eny		11,11%
43	TELE	Tiphone Mobile Indonesia Tbk	12-01-12		DKF International, Anwar & Rekan	2,91%
44	PADI	Minna Padi Investama	09-01-12		Baker Tilly International, Johan Malonda Mustika & Rekan	1,35%
<b>Total</b>				<b>24</b>	<b>20</b>	

### Data Perusahaan dan Sektor industri

No.	Kode	Sektor	Sub-Sektor
1	TRAM	Infrastructure, utility and transportation	Transportation
2	BYAN	Mining	Coal mining
3	INDY	Infrastructure, utility and transportation	Non building construction
4	BSDE	Property, real estate and building construction	Property and real estate
5	NIKL	Basic industry and chemicals	Metal and allied products
6	DSSA	Trade, service and investment	Wholesale (durable and non durable goods)
7	BWPT	Agriculture	Plantation
8	TRIO	Trade, service and investment	Retail trade
9	AMRT	Trade, service and investment	Other trade, service and investment
10	BSIM	Finance	Bank
11	WINS	Infrastructure, utility and transportation	Other infrastructure, utility and transportation

## Lanjutan Lampiran 2

12	APLN	Property, real estate and building construction	Property and real estate
13	KRAS	Basic industry and chemicals	Metal and allied products
14	TBIG	Infrastructure, utility and transportation	Non building construction
15	ICBP	Consumer goods industry	Food and beverages
16	HRUM	Mining	Coal mining
17	IPOL	Basic industry and chemicals	Plastics and packaging
18	BJBR	Finance	Bank
19	ROTI	Consumer goods industry	Food and beverages
20	EMTK	Trade, service and investment	Advertising, printing and media
21	ERAA	Trade, service and investment	Retail trade
22	ABMM	Trade, service and investment	Investment company
23	VIVA	Trade, service and investment	Advertising, printing and media

## Lanjutan Lampiran 2

24	PTIS	Infrastructure, utility and transportation	Other infrastructure, utility and transportation
25	MTLA	Property, real estate and building construction	Property and real estate
26	SIMP	Agriculture	Plantation
27	JAWA	Agriculture	Plantation
28	BULL	Infrastructure, utility and transportation	Other infrastructure, utility and transportation
29	HDFA	Finance	Financial institution
30	SRAJ	Trade, service and investment	Healthcare
31	GIAA	Infrastructure, utility and transportation	Other infrastructure, utility and transportation
32	WSKT	Property, real estate and building construction	Building construction
33	WIIM	Consumer goods industry	Tobacco manufacturers
34	IBST	Infrastructure, utility and transportation	Non building construction



## Lanjutan Lampiran 2

35	BJTM	Finance	Bank
36	ALTO	Consumer goods industry	Food and beverages
37	MSKY	Trade, service and investment	Advertising, printing and media
38	TOBA	Mining	Coal mining
39	KOBX	Trade, service and investment	Wholesale (durable and non durable goods)
40	RANC	Trade, service and investment	Retail trade
41	BEST	Property, real estate and building construction	Property and real estate
42	ESSA	Mining	Crude petroleum and natural gas production
43	TELE	Trade, service and investment	Retail trade
44	PADI	Finance	Securities company

**Lampiran 3: Informasi praktik manajemen laba, rencana bonus, perjanjian hutang, biaya politik, ukuran auditor, dan auditor spesialisasi industri.**

No	Kode	Manajemen Laba	Rencana Bonus	Perjanjian Hutang	Biaya Politik	Ukuran Auditor	Spesialisasi Auditor
		DA	SALARY	LEV	SIZE	DKAP	DSPIND
1	ABMM	0,642	Rp 51.151.815.869	0,694	Rp 1.337.530.505.736	KAP Big 4	Auditor Spesialis Industri
2	ALTO	0,244	Rp 103.108.000.000	0,418	Rp 6.747.195.000.000	KAP non Big 4	Auditor non Spesialis Industri
3	AMRT	0,054	Rp 210.151.573.000	0,688	Rp 8.710.186.004.000	KAP Big 4	Auditor Spesialis Industri
4	APLN	-0,064	Rp 62.716.947.000	0,454	Rp 4.381.085.317.000	KAP Big 4	Auditor Spesialis Industri
5	BEST	-0,246	Rp 100.059.562.000	0,226	Rp 608.332.291.000	KAP non Big 4	Auditor non Spesialis Industri
6	BJBR	0,852	Rp 8.457.354.000	0,885	Rp 6.376.920.778.350	KAP Big 4	Auditor Spesialis Industri
7	BJTM	0,938	Rp 54.701.529.000	0,812	Rp 1.622.885.201.000	KAP Big 4	Auditor Spesialis Industri
8	BSDE	-0,145	Rp 95.454.873.796	0,526	Rp 1.948.835.606.319	KAP non Big 4	Auditor non Spesialis Industri
9	BSIM	0,938	Rp 609.377.000.000	0,919	Rp 2.860.479.000.000	KAP non Big 4	Auditor non Spesialis Industri
10	BULL	0,105	Rp 103.905.000.000	0,429	Rp 11.232.179.000.000	KAP Big 4	Auditor Spesialis Industri
11	BWPT	-1,105	Rp 27.066.216.000	0,442	Rp 2.082.542.280.000	KAP non Big 4	Auditor Spesialis Industri
12	BYAN	-0,193	Rp 129.605.970.036	0,702	Rp 7.546.619.668.057	KAP Big 4	Auditor Spesialis Industri
13	DSSA	0,279	Rp 606.490.000.000	0,417	Rp 17.548.059.000.000	KAP non Big 4	Auditor non Spesialis Industri
14	EMTK	-0,015	Rp 51.317.000.000	0,276	Rp 5.176.442.000.000	KAP Big 4	Auditor Spesialis Industri
15	ERAA	0,176	Rp 445.973.000.000	0,267	Rp 13.361.313.000.000	KAP Big 4	Auditor Spesialis Industri
16	ESSA	-0,198	Rp 49.861.000.000	0,361	Rp 3.470.174.000.000	KAP Big 4	Auditor Spesialis Industri
17	GIAA	0,708	Rp 74.057.000.000	0,581	Rp 2.219.410.000.000	KAP Big 4	Auditor Spesialis Industri
18	HDFA	0,041	Rp 793.594.000.000	0,001	Rp 43.445.700.000.000	KAP Big 4	Auditor Spesialis Industri
19	HRUM	-0,184	Rp 20.639.442.610	0,267	Rp 568.265.341.826	KAP Big 4	Auditor Spesialis Industri
20	IBST	0,387	Rp 358.733.496.000	0,421	Rp 4.314.284.667.000	KAP non Big 4	Auditor non Spesialis Industri
21	ICBP	0,164	Rp 128.920.104.387	0,299	Rp 2.929.524.188.783	KAP Big 4	Auditor Spesialis Industri

## Lanjutan Lampiran 3

22	INDY	0,176	Rp 337.218.000.000	0,401	Rp 9.883.180.000.000	KAP Big 4	Auditor Spesialis Industri
23	IPOL	-0,587	Rp 292.004.406.000	0,506	Rp 2.417.560.679.000	KAP non Big 4	Auditor Spesialis Industri
24	JAWA	-1,098	Rp 23.901.052.833	0,416	Rp 525.438.319.017	KAP non Big 4	Auditor non Spesialis Industri
25	KOBX	0,591	Rp 64.755.136.000	0,722	Rp 1.729.840.278.000	KAP non Big 4	Auditor non Spesialis Industri
26	KRAS	-0,478	Rp 507.664.000.000	0,465	Rp 25.510.399.000.000	KAP Big 4	Auditor Spesialis Industri
27	MSKY	0,380	Rp 24.818.103.963	0,542	Rp 1.942.441.036.781	KAP Big 4	Auditor non Spesialis Industri
28	MTLA	-0,245	Rp 134.340.828.000	0,218	Rp 2.148.518.426.000	KAP Big 4	Auditor non Spesialis Industri
29	NIKL	-0,512	Rp 44.767.438.000	0,297	Rp 1.241.206.378.000	KAP Big 4	Auditor Spesialis Industri
30	PADI	0,792	Rp 20.072.266.088	0,135	Rp 864.069.041.042	KAP non Big 4	Auditor non Spesialis Industri
31	PTIS	0,678	Rp 3.573.611.390.619	0,296	Rp 18.009.967.083.110	KAP Big 4	Auditor Spesialis Industri
32	RANC	0,204	Rp 91.276.356.434	0,370	Rp 8.366.244.088.038	KAP non Big 4	Auditor non Spesialis Industri
33	ROTI	0,134	Rp 66.467.266.990	0,199	Rp 1.207.251.153.900	KAP Big 4	Auditor Spesialis Industri
34	SIMP	-1,097	Rp 24.742.404.574	0,405	Rp 2.155.203.153.294	KAP Big 4	Auditor Spesialis Industri
35	SRAJ	0,806	Rp 495.412.000.000	0,248	Rp 29.112.193.000.000	KAP non Big 4	Auditor non Spesialis Industri
36	TBIG	0,232	Rp 5.245.669.789	0,552	Rp 324.619.954.340	KAP non Big 4	Auditor non Spesialis Industri
37	TELE	0,024	Rp 138.337.000.000	0,185	Rp 4.939.425.000.000	KAP non Big 4	Auditor non Spesialis Industri
38	TOBA	-0,196	Rp 135.047.887.800	0,576	Rp 2.392.967.475.000	KAP Big 4	Auditor Spesialis Industri
39	TRAM	1,550	Rp 60.013.587.300	0,275	Rp 1.327.881.983.100	KAP non Big 4	Auditor non Spesialis Industri
40	TRIO	-0,312	Rp 85.157.654.226	0,647	Rp 570.082.177.769	KAP Big 4	Auditor Spesialis Industri
41	VIVA	0,191	Rp 19.078.743.745	0,340	Rp 2.285.757.285.247	KAP non Big 4	Auditor non Spesialis Industri
42	WIIM	0,150	Rp 10.129.059.150	0,456	Rp 740.684.210.100	KAP non Big 4	Auditor non Spesialis Industri
43	WINS	1,353	Rp 91.454.000.000	0,474	Rp 1.358.617.000.000	KAP non Big 4	Auditor non Spesialis Industri
44	WSKT	-0,063	Rp 4.759.312.304	0,760	Rp 413.917.288.507	KAP non Big 4	Auditor Spesialis Industri

#### Lampiran 4: Analisis Statistik Deskriptif

##### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	44	-1,11	6,04	,3421	1,14806
SALARY	44	22,28	28,91	25,1630	1,39086
LEV	44	,00	,92	,4448	,20468
SIZE	44	26,51	31,40	28,7136	1,20487
Valid N (listwise)	44				

##### DKAP (X4)

	Frequency	Percent	Valid Percent	Cumulative Percent
KAP Non Big Four	20	45,5	45,5	45,5
Valid KAP Big Four	24	54,5	54,5	100,0
Total	44	100,0	100,0	

##### DSPIND (X5)

	Frequency	Percent	Valid Percent	Cumulative Percent
KAP Non Spesialis Industri	19	43,2	43,2	43,2
Valid KAP Spesialis Industri	25	56,8	56,8	100,0
Total	44	100,0	100,0	

### Lampiran 5: Analisis Regresi Berganda

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

Model	Variables Entered	Variables Removed	Method
1	DSPIND (X5), LEV (X2), SALARY (X1), DKAP (X4), SIZE (X3) <sup>b</sup>		Enter

a. Dependent Variable: DA (Y)

b. All requested variables entered.

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.616 <sup>a</sup>	.379	.290	.516356	2.484

a. Predictors: (Constant), DSPIND (X5), LEV (X2), SALARY (X1), DKAP (X4), SIZE (X3)

b. Dependent Variable: DA (Y)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.692	5	1.138	4.270	.004 <sup>b</sup>
	Residual	9.332	35	.267		
	Total	15.024	40			

a. Dependent Variable: DA (Y)

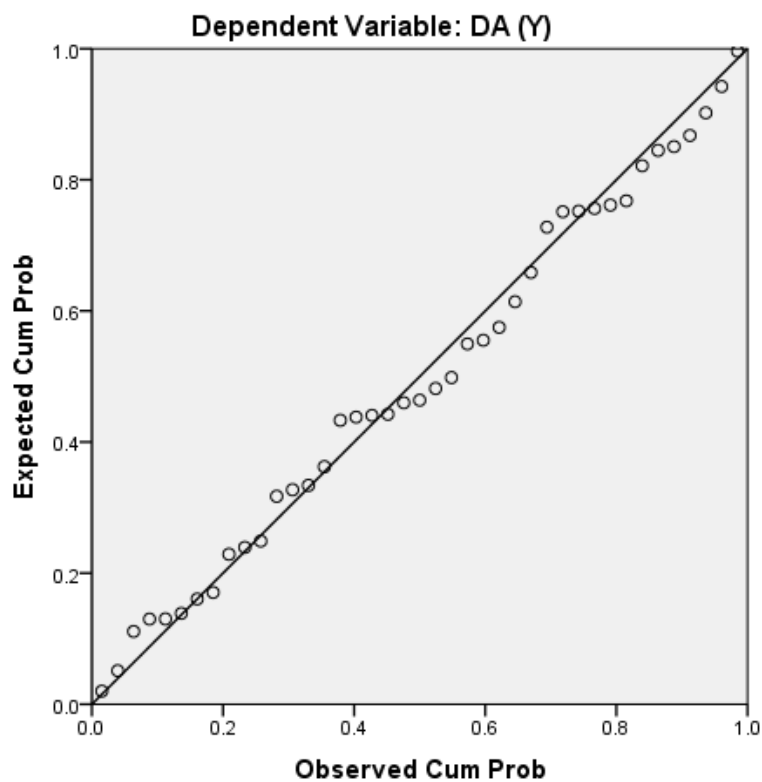
b. Predictors: (Constant), DSPIND (X5), LEV (X2), SALARY (X1), DKAP (X4), SIZE (X3)

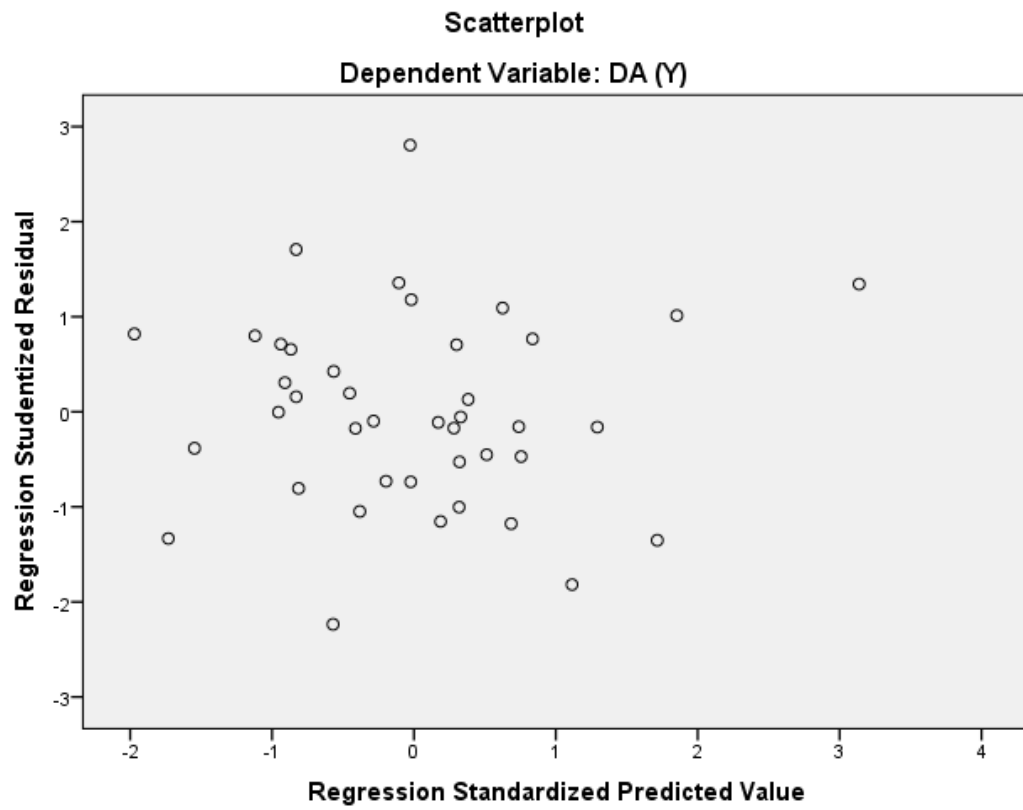
Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.016	2.365		.007		
	SALARY (X1)	.005	.092	.010	.051	.960	.434 2.302
	LEV (X2)	1.111	.503	.350	2.209	.034	.706 1.416
	SIZE (X3)	-.010	.106	-.019	-.091	.928	.415 2.412
	DKAP (X4)	.495	.208	.403	2.378	.023	.618 1.618
	DSPIND (X5)	-.827	.214	-.673	-3.864	.000	.585 1.710

a. Dependent Variable: DA (Y)

Normal P-P Plot of Regression Standardized Residual





### UjiNormalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		41
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	.48300688
	Absolute	.063
Most Extreme Differences	Positive	.063
	Negative	-.063
Kolmogorov-Smirnov Z		.402
Asymp. Sig. (2-tailed)		.997

a. Test distribution is Normal.

b. Calculated from data.

### Uji Heteroskedastisitas (Rank Spearman)

Correlations			Unstandardized Residual
Spearman's rho	SALARY (X1)	Correlation Coefficient	-.022
		Sig. (2-tailed)	.892
		N	41
	LEV (X2)	Correlation Coefficient	-.070
		Sig. (2-tailed)	.663
		N	41
	SIZE (X3)	Correlation Coefficient	.055
		Sig. (2-tailed)	.734
		N	41
	DKAP (X4)	Correlation Coefficient	.075
		Sig. (2-tailed)	.640
		N	41
	DSPIND (X5)	Correlation Coefficient	.059
		Sig. (2-tailed)	.716
		N	41