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### Lampiran 1. Data Perusahaan Sampel

No	Nama Emiten	Kode Emiten	Jenis Industri
1	PT AKR Corporindo Tbk	AKRA	Chemical & Allied Products
2	PT Argo Pantes Tbk	ARGO	Textile Mill Products
3	PT Berlina Tbk	BRNA	Plastics & Glass Products
4	PT Barito Pacific Tbk	BRPT	Lumber & Wood Products
5	PT Eterindo Wahanatama Tbk	ETWA	Chemical & Allied Products
6	PT Gajah Tunggal Tbk	GJTL	Automotive & Allied Products
7	PT Panasia Indosyntec Tbk	HDTX	Textile Mill Products
8	PT Intanwijaya Internasional Tbk	INCI	Adhesive
9	PT Indofood Sukses Makmur Tbk	INDF	Food & Beverages
10	PT Intraco Penta Tbk	INTA	Automotive & Allied Products
11	PT Jaya Pari Steel Tbk	JPRS	Metal & Allied Products
12	PT Kimia Farma (Persero) Tbk	KAEF	Pharmaceuticals
13	PT Kabelindo Murni Tbk	KBLM	Cables
14	PT Krakatau Steel (Persero) Tbk	KRAS	Metal & Allied Products
15	PT Lion Metal Works Tbk	LION	Metal & Allied Products
16	PT Langgeng Makmur Industry Tbk	LMPI	Plastics & Glass Products
17	PT Lautan Luas Tbk	LTLS	Chemical & Allied Products
18	PT Mulia Industrindo Tbk	MLIA	Stone, Clay, Glass & Concrete products
19	PT Metrodata Electronics Tbk	MTDL	Electronic & Office Equipment
20	PT Pelangi Indah Canindo Tbk	PICO	Metal & Allied Products
21	PT Indopoly Swakarsa Utama Industry Tbk	POLY	Plastics & Glass Products
22	PT Prasadha Aneka Niaga Tbk	PSDN	Food & Beverages
23	PT Pyridam Farma Tbk	PYFA	Pharmaceuticals
24	PT Indo Acidatama Tbk (Sebelumnya: PT Sarasa Nugraha Tbk)	SRSN	Apparel & Other Textile Products



## Lampiran 2. Data Analisis Regresi Konservatisme

No	Kode Emiten	Cit (konservatisme)		
		2009	2010	2011
1	AKRA	(396.433,667)	(117.002,546)	1.361.009,565
2	ARGO	(18.203,309)	(116.647,680)	(59.315,551)
3	BRNA	(6.823,033)	(25.619,377)	(56.743,033)
4	BRPT	(521.588,000)	(1.366.347,000)	660.611,000
5	ETWA	11.442,161	188.805,820	145.237,929
6	GJTL	(241.948,000)	(190.157,000)	374.782,000
7	HDTX	(152.552,864)	48.038,529	(735.650,000)
8	INCI	11.543,599	(20.380,667)	74.481,538
9	INDF	(19.992,421)	(2.658,503)	87.856,518
10	INTA	(421.935,000)	200.984,000	767.574,000
11	JPRS	(6.917,893)	(16.992,232)	8.951,922
12	KAEF	(887.908,000)	233.327,000	212.873,000
13	KBLM	880.296,250	1.052.720,331	(222.193,010)
14	KRAS	(273.160,752)	(131.733,659)	(59.702,671)
15	LION	(14.074,248)	38.794,801	26.450,745
16	LMPI	(626.275,075)	(2.226.675,709)	(3.375.942,964)
17	LTLS	76.701,108	17.460,460	2.763,186
18	MLIA	(1.247,264)	(5.338,883)	3.483,986
19	MTDL	51.961,172	2.040,205	(5.725,990)
20	PICO	(58.880,523)	55.252,011	(47.052,249)
21	POLY	(63.609,875)	(25.766,050)	66.898,004
22	PSDN	76.701,108	17.460,460	2.763,186
23	PYFA	(1.247,264)	(5.338,883)	3.483,986
24	SRSN	51.961,172	2.040,205	(5.725,990)

### Lampiran 3. Data Analisis Regresi Informasi Asimetri

No	Kode Emiten	Adjspread (X2)		
		2009	2010	2011
1	AKRA	789,672199	1239,237288	2197,745902
2	ARGO	191,43578	1008,35443	1018,957346
3	BRNA	619,077381	1008,35443	1645,387755
4	BRPT	1096,20332	1174,810127	948,3265306
5	ETWA	191,43578	233,5105485	323,5918367
6	GJTL	308,647303	1318,877119	2641,938776
7	HDTX	115,672811	1338,797468	1729,142857
8	INCI	272,196653	414,8312236	571,0816327
9	INDF	128,261411	143,0720339	226,8081633
10	INTA	116,477273	125,5744681	110,0826446
11	JPRS	499,166667	1389,716981	5007,857143
12	KAEF	212,355705	1213,529412	1013,632653
13	KBLM	212,355705	257,2076271	241,8163265
14	KRAS	749,037657	784,6033755	854,2040816
15	LION	294,000000	357,940678	441,6734694
16	LMPI	89,9834025	101,8855932	120,500000
17	LTLS	200,384615	238,3832335	198,5714286
18	MLIA	85,0000000	135,0970464	383,6598361
19	MTDL	110,000000	99,92857143	172,134715
20	PICO	87,5022831	117,8818565	165,2254098
21	POLY	65,4752475	62,08050847	56,47540984
22	PSDN	217,423729	300,6144068	510,3061224
23	PYFA	5913,92857	7689,618644	8025,306122
24	SRSN	87,5022831	117,8818565	165,2254098

**Lampiran 4. Data Analisis Kualitas Laba (*Discretionary accruals*)**

No	Kode Emiten	DACit (Y)		
		2009	2010	2011
1	AKRA	-0,019596	0,032908937	0,083707895
2	ARGO	0,13078488	-0,151494533	0,105684051
3	BRNA	-0,0198523	-0,032376023	-0,038448794
4	BRPT	0,10518064	-0,044299882	0,114629869
5	ETWA	-0,8190493	0,217897936	-0,072227112
6	GJTL	0,12124216	0,011188109	0,050947784
7	HDTX	-0,0976235	0,01831088	-0,029457593
8	INCI	-0,1172672	0,166342062	-0,118235677
9	INDF	-0,0554338	-0,024161447	0,06013782
10	INTA	-0,1584904	0,155389082	-0,271395284
11	JPRS	0,1305628	-0,085755712	0,163769381
12	KAEF	-0,0380944	0,00616991	0,026072668
13	KBLM	-0,0976235	0,01831088	-0,029457593
14	KRAS	-0,0176669	0,038475255	0,029315744
15	LION	-0,1172672	0,166342062	-0,118235677
16	LMPI	-0,0554338	-0,024161447	0,06013782
17	LTLS	-0,3697815	0,296774439	-0,021300209
18	MLIA	0,58745333	0,03322328	-0,368598653
19	MTDL	-0,1082295	0,047097516	0,019774819
20	PICO	-0,1177077	0,089346912	-0,023589081
21	POLY	0,89605761	-0,321180592	-0,105727099
22	PSDN	0,23239998	-0,110679838	-0,016587344
23	PYFA	-0,0225976	-0,028453541	0,0609608
24	SRSN	0,20236509	-0,141439033	-0,02073268

**Lampiran 5. Data Persentase Kepemilikan Manajerial**

No	Kode Emiten	K.Manajerial (X3)		
		2009	2010	2011
1	AKRA	0,87	0,63	0,40
2	ARGO	2,46	2,40	2,34
3	BRNA	10,51	10,51	10,51
4	BRPT	0,49	0,49	0,49
5	ETWA	0,08	0,04	0,06
6	GJTL	0,08	0,08	0,08
7	HDTX	0,08	0,08	0,08
8	INCI	0,08	0,08	0,08
9	INDF	0,08	0,08	0,08
10	INTA	3,53	3,53	3,53
11	JPRS	15,53	15,53	2,20
12	KAEF	0,04	0,04	0,27
13	KBLM	6,41	6,40	6,40
14	KRAS	0,02	0,02	0,02
15	LION	0,12	0,12	0,12
16	LMPI	0,01	0,01	0,01
17	LTLS	3,64	3,64	3,64
18	MLIA	0,06	0,04	0,04
19	MTDL	15,41	10,83	10,83
20	PICO	0,08	0,08	0,08
21	POLY	0,001	0,001	0,001
22	PSDN	1,65	1,65	1,65
23	PYFA	23,08	23,08	23,08
24	SRSN	0,005	0,005	0,005

**Lampiran 6. Data Persentase Komisaris Independen**

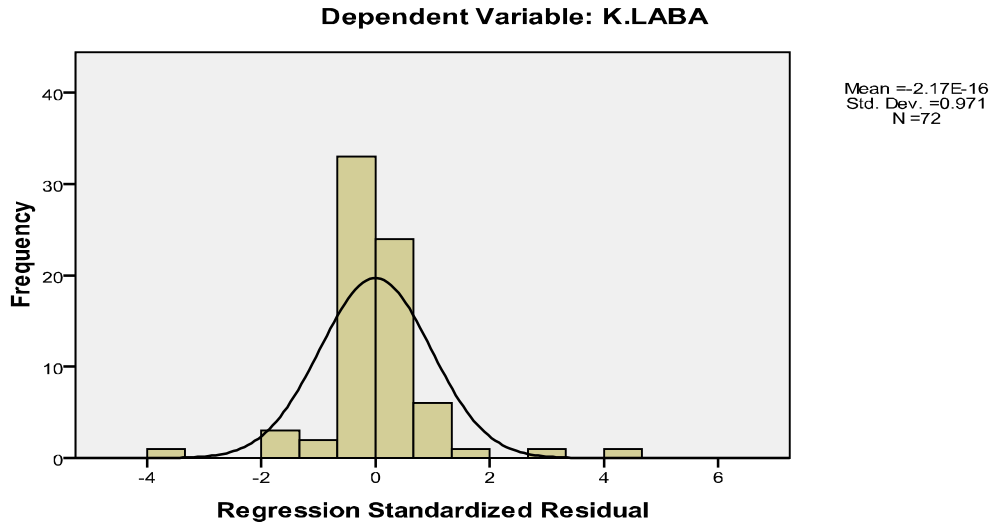
No	Kode Emiten	K.Independen (X4)		
		2009	2010	2011
1	AKRA	25,00	25,00	33,33
2	ARGO	50,00	50,00	40,00
3	BRNA	25,00	25,00	0,25
4	BRPT	60,00	60,00	60,00
5	ETWA	25,00	33,33	33,33
6	GJTL	37,50	37,50	37,50
7	HDTX	37,50	37,50	37,50
8	INCI	37,50	37,50	37,50
9	INDF	37,50	37,50	37,50
10	INTA	33,33	33,33	33,33
11	JPRS	50,00	50,00	50,00
12	KAEF	40,00	60,00	60,00
13	KBLM	33,33	50,00	50,00
14	KRAS	40,00	40,00	40,00
15	LION	33,33	33,33	33,33
16	LMPI	50,00	50,00	50,00
17	LTLS	40,00	40,00	40,00
18	MLIA	33,33	33,33	33,33
19	MTDL	33,33	33,33	33,33
20	PICO	33,33	33,33	33,33
21	POLY	33,33	33,33	33,33
22	PSDN	33,33	33,33	33,33
23	PYFA	33,33	33,33	33,33
24	SRSN	33,33	33,33	33,33

**Lampiran 7. Analisis Statistik Deskriptif****Descriptive Statistics**

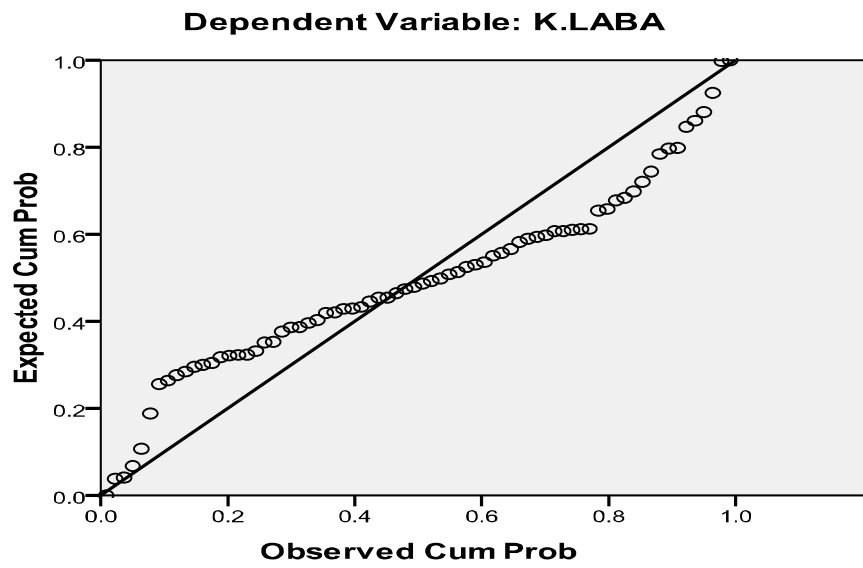
	N	Minimum	Maximum	Mean	Std. Deviation
K.LABA	72	-.8190	.8961	.000684	.2038279
KONSERVATISMA	72	-3.3759E6	1.3610E6	-7.937161E4	5.9987237E5
INF.ASYMETRI	72	56.4754	8025.3061	865.203282	1.5427318E3
k.manajerial	72	.0010	23.0800	3.189972	5.7944661
k.independen	72	.2500	60.0000	37.895556	9.8154470
Valid N (listwise)	72				

Lampiran 8. Uji Asumsi Normalitas sebelum transformasi data

Histogram

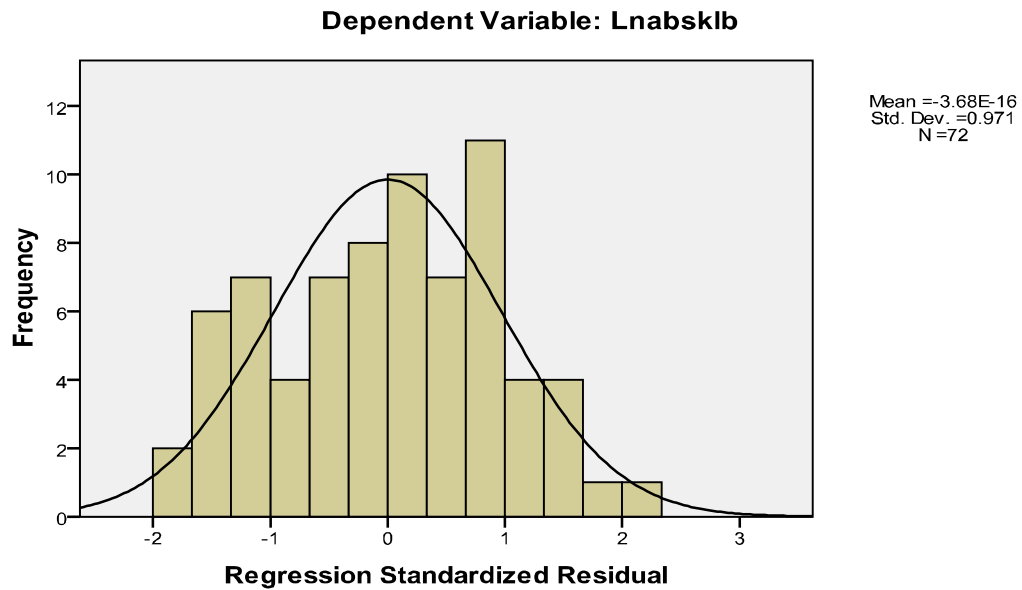


Normal P-P Plot of Regression Standardized Residual



## Lampiran 9. Uji Asumsi Normalitas setelah transformasi data

### Histogram



### One-Sample Kolmogorov-Smirnov Test

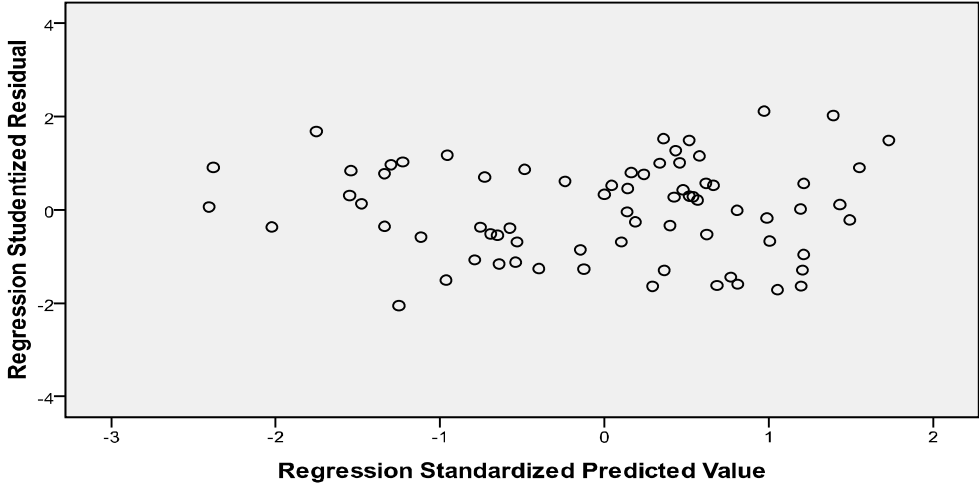
		Standardized Residual
N		72
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.97142265
Most Extreme Differences	Absolute	.068
	Positive	.067
	Negative	-.068
Kolmogorov-Smirnov Z		.576
Asymp. Sig. (2-tailed)		.894

a. Test distribution is Normal.



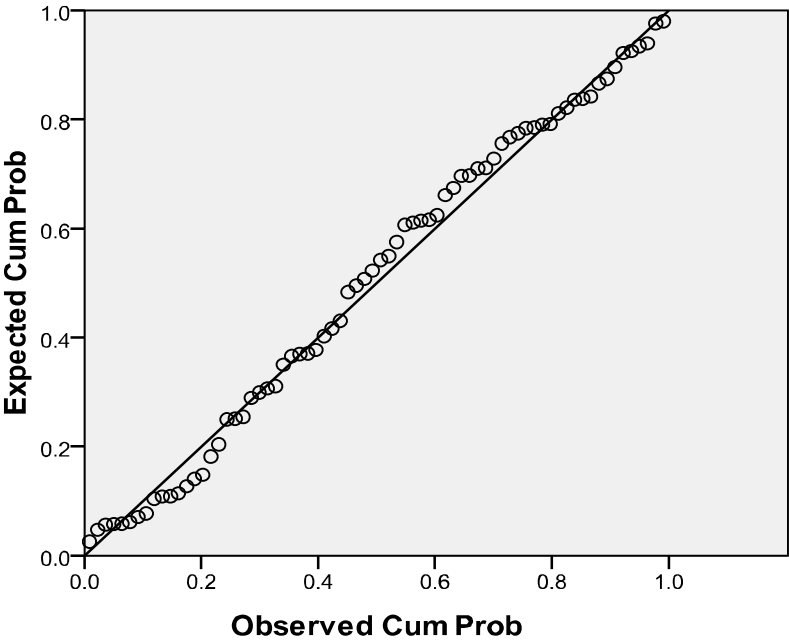
**Scatterplot**

**Dependent Variable: Lnabsklb**



**Normal P-P Plot of Regression Standardized Residual**

**Dependent Variable: Lnabsklb**



### Lampiran 10. Uji Multikolinearitas

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.075	.908		-.082	.935		
Lnabskonv	-.054	.068	-.103	-.800	.427	.772	1.295
Lnabsinf_asy	-.290	.109	-.334	-2.650	.010	.797	1.254
k.manajerial	-.013	.024	-.070	-.519	.605	.699	1.431
k.independen	-.006	.013	-.054	-.447	.657	.868	1.152

a. Dependent Variable: Lnabsklb