

## BAB V

### PENUTUP

#### 5.1. Kesimpulan

Penelitian ini bertujuan untuk menguji pengaruh karakteristik komite audit (independensi, frekuensi pertemuan, dan kompetensi) dan ukuran Kantor Akuntan Publik (KAP) terhadap manajemen laba. Berdasarkan hasil analisis yang dilakukan pada 30 perusahaan manufaktur yang terdaftar di Bursa Efek Indonesia (BEI) periode 2006-2009, dapat diambil kesimpulan sebagai berikut:

1. Independensi komite audit yang diproksikan dengan proposi anggota komite audit yang independen dengan total anggota komite audit tidak berpengaruh terhadap manajemen laba yang diukur menggunakan *discretionary accruals*.
2. Frekuensi pertemuan komite audit yang diproksikan dengan jumlah pertemuan dalam satu tahun tidak berpengaruh terhadap manajemen laba yang diukur menggunakan *discretionary accruals*.
3. Kompetensi komite audit yang diproksikan dengan latar belakang pendidikan dan pengalaman kerja di bidang akuntansi atau keuangan berpengaruh positif secara signifikan terhadap manajemen laba yang diukur menggunakan *discretionary accruals*.

4. Ukuran Kantor Akuntan Publik yang diproksikan dengan KAP *Big Four* dan KAP *Non Big Four* berpengaruh negatif secara signifikan terhadap manajemen laba yang diukur menggunakan *discretionary accruals*.

## 5.2. Implikasi

Hasil penelitian ini dapat menjadi bahan pembelajaran bagi pihak Bapepam bahwa diharapkan Bapepam dapat lebih ketat mengawasi pembentukan komite audit terutama pada perusahaan-perusahaan publik yang tercatat di Bursa Efek Indonesia apakah telah sesuai dengan peraturan-peraturan yang berlaku dengan cara mengungkapkan informasi mengenai komite audit secara transparan dan terbuka. Pengungkapan tersebut akan membantu Bapepam untuk meningkatkan pengawasan secara langsung dan rutin terhadap pelaksanaan kinerja komite audit, sehingga nantinya komite audit dapat meningkatkan kinerjanya dan perusahaan publik dapat menghasilkan laporan keuangan yang dapat bermanfaat bagi pemakai laporan keuangan eksternal terutama untuk pengambilan keputusan bisnis.

## 5.3. Keterbatasan dan Saran

### 5.3.1. Keterbatasan

Keterbatasan dalam penelitian ini adalah:

1. Perusahaan manufaktur yang digunakan sebagai sampel penelitian terbatas oleh karena banyak perusahaan manufaktur yang tidak menerbitkan laporan keuangan tahunan (*annual financial report*).

2. Jumlah variabel independen (khususnya karakteristik komite audit) yang digunakan terbatas dikarenakan sedikitnya informasi tentang komite audit yang diungkapkan ke publik. Hal ini menunjukkan bahwa transparansi dalam pengungkapan praktik *good corporate governance* pada perusahaan publik masih kurang.

### 5.3.2. Saran

Saran yang diberikan adalah sebagai berikut :

1. Untuk mendapatkan hasil empiris yang lebih baik, maka selanjutnya perlu dikembangkan lebih jauh lagi dengan menambahkan variabel dalam komite audit lainnya yang mungkin berpengaruh meminimalisasi praktik manajemen laba dalam perusahaan.

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**Lampiran A Tabel Nama Sampel Perusahaan Manufaktur**

| <b>NO</b> | <b>EMITEN</b> |                                      |
|-----------|---------------|--------------------------------------|
| 1         | AKRA          | AKR Corporindo Tbk.                  |
| 2         | AMFG          | Asahimas Flat Glass Tbk.             |
| 3         | AQUA          | Aqua Golden Mississippi Tbk.         |
| 4         | ASGR          | Astra Graphia Tbk.                   |
| 5         | ASII          | Astra International Tbk.             |
| 6         | AUTO          | Astra Otoparts Tbk.                  |
| 7         | DYNA          | Dynaplast Tbk.                       |
| 8         | FASW          | Fajar Surya Wisesa Tbk.              |
| 9         | HEXA          | Hexindo Adiperkasa Tbk.              |
| 10        | HMSP          | HM Sampoerna Tbk.                    |
| 11        | INTP          | Indocement Tunggul Prakarsa Tbk.     |
| 12        | JPFA          | JAPFA Comfeed Indonesia Tbk.         |
| 13        | KAEF          | Kimia Farma (Persero) Tbk.           |
| 14        | KBLM          | Kabelindo Murni Tbk.                 |
| 15        | KLBF          | Kalbe Farma Tbk.                     |
| 16        | LTLS          | Lautan Luas Tbk.                     |
| 17        | MLBI          | Multi Bintang Indonesia Tbk.         |
| 18        | MTDL          | Metrodata Electronics Tbk.           |
| 19        | RMBA          | Bentoel International Investama Tbk. |
| 20        | SIPD          | Sierad Produce Tbk.                  |
| 21        | SMAR          | SMART Tbk.                           |
| 22        | SMCB          | Holcim Indonesia Tbk.                |
| 23        | SMSM          | Selamat Sempurna Tbk.                |
| 24        | SOBI          | Sorini Agro Asia Corporinndo Tbk.    |
| 25        | TCID          | Mandom Indonesia Tbk.                |
| 26        | TIRA          | Tira Austenite Tbk.                  |
| 27        | TURI          | Tunas Ridean Tbk.                    |
| 28        | ULTJ          | Ultra Jaya Milk Tbk.                 |
| 29        | UNTR          | United Tractors Tbk.                 |
| 30        | UNVR          | Unilever Indonesia Tbk.              |

**Lampiran B Tabel Tabulasi Data Independensi Komite Audit**

| NO | EMITEN | INDEPENDENSI KOMITE AUDIT |      |      |      |
|----|--------|---------------------------|------|------|------|
|    |        | 2006                      | 2007 | 2008 | 2009 |
| 1  | AKRA   | 100%                      | 100% | 100% | 100% |
| 2  | AMFG   | 100%                      | 100% | 100% | 100% |
| 3  | AQUA   | 100%                      | 100% | 100% | 100% |
| 4  | ASGR   | 100%                      | 100% | 100% | 100% |
| 5  | ASII   | 100%                      | 100% | 100% | 100% |
| 6  | AUTO   | 100%                      | 100% | 100% | 100% |
| 7  | DYNA   | 100%                      | 100% | 100% | 100% |
| 8  | FASW   | 100%                      | 100% | 100% | 100% |
| 9  | HEXA   | 100%                      | 100% | 100% | 100% |
| 10 | HMSP   | 100%                      | 100% | 100% | 100% |
| 11 | INTP   | 100%                      | 100% | 100% | 100% |
| 12 | JPFA   | 100%                      | 100% | 100% | 100% |
| 13 | KAEF   | 100%                      | 100% | 100% | 100% |
| 14 | KBLM   | 100%                      | 67%  | 100% | 100% |
| 15 | KLBF   | 100%                      | 100% | 100% | 100% |
| 16 | LTLS   | 100%                      | 100% | 100% | 100% |
| 17 | MLBI   | 100%                      | 100% | 100% | 100% |
| 18 | MTDL   | 100%                      | 100% | 100% | 100% |
| 19 | RMBA   | 100%                      | 100% | 100% | 100% |
| 20 | SIPD   | 100%                      | 100% | 100% | 100% |
| 21 | SMAR   | 100%                      | 100% | 100% | 100% |
| 22 | SMCB   | 100%                      | 100% | 100% | 100% |
| 23 | SMSM   | 67%                       | 100% | 100% | 100% |
| 24 | SOBI   | 100%                      | 100% | 100% | 100% |
| 25 | TCID   | 100%                      | 100% | 100% | 100% |
| 26 | TIRA   | 100%                      | 100% | 100% | 100% |
| 27 | TURI   | 100%                      | 100% | 100% | 100% |
| 28 | ULTJ   | 100%                      | 100% | 100% | 100% |
| 29 | UNTR   | 100%                      | 100% | 100% | 100% |
| 30 | UNVR   | 100%                      | 100% | 100% | 100% |

**Lampiran C Tabel Tabulasi Data Frekuensi Pertemuan Komite Audit**

| NO | EMITEN | FREKUENSI PERTEMUAN KOMITE AUDIT |      |      |      |
|----|--------|----------------------------------|------|------|------|
|    |        | 2006                             | 2007 | 2008 | 2009 |
| 1  | AKRA   | 3                                | 3    | 3    | 10   |
| 2  | AMFG   | 4                                | 12   | 12   | 12   |
| 3  | AQUA   | 6                                | 5    | 6    | 6    |
| 4  | ASGR   | 5                                | 7    | 8    | 11   |
| 5  | ASII   | 10                               | 10   | 7    | 7    |
| 6  | AUTO   | 12                               | 5    | 7    | 7    |
| 7  | DYNA   | 4                                | 5    | 4    | 4    |
| 8  | FASW   | 8                                | 13   | 13   | 12   |
| 9  | HEXA   | 5                                | 5    | 5    | 6    |
| 10 | HMSP   | 9                                | 8    | 7    | 8    |
| 11 | INTP   | 5                                | 6    | 18   | 5    |
| 12 | JPFA   | 4                                | 4    | 4    | 4    |
| 13 | KAEF   | 12                               | 10   | 10   | 10   |
| 14 | KBLM   | 4                                | 4    | 4    | 4    |
| 15 | KLBF   | 4                                | 5    | 2    | 4    |
| 16 | LTLS   | 3                                | 3    | 5    | 4    |
| 17 | MLBI   | 5                                | 5    | 5    | 5    |
| 18 | MTDL   | 6                                | 5    | 4    | 6    |
| 19 | RMBA   | 4                                | 4    | 4    | 4    |
| 20 | SIPD   | 4                                | 5    | 5    | 6    |
| 21 | SMAR   | 12                               | 11   | 12   | 10   |
| 22 | SMCB   | 10                               | 7    | 5    | 5    |
| 23 | SMSM   | 4                                | 4    | 4    | 4    |
| 24 | SOBI   | 4                                | 3    | 9    | 6    |
| 25 | TCID   | 12                               | 12   | 13   | 12   |
| 26 | TIRA   | 12                               | 12   | 12   | 7    |
| 27 | TURI   | 4                                | 4    | 4    | 4    |
| 28 | ULTJ   | 3                                | 4    | 4    | 4    |
| 29 | UNTR   | 23                               | 5    | 12   | 14   |
| 30 | UNVR   | 5                                | 7    | 4    | 3    |

**Lampiran D Tabel Tabulasi Data Kompetensi Komite Audit**

| NO | EMITEN | KOMPETENSI KOMITE AUDIT |      |      |      |
|----|--------|-------------------------|------|------|------|
|    |        | 2006                    | 2007 | 2008 | 2009 |
| 1  | AKRA   | 0                       | 0    | 0    | 0    |
| 2  | AMFG   | 1                       | 1    | 1    | 1    |
| 3  | AQUA   | 1                       | 1    | 1    | 1    |
| 4  | ASGR   | 1                       | 1    | 1    | 1    |
| 5  | ASII   | 0                       | 0    | 1    | 1    |
| 6  | AUTO   | 0                       | 1    | 1    | 1    |
| 7  | DYNA   | 0                       | 1    | 1    | 1    |
| 8  | FASW   | 1                       | 1    | 1    | 1    |
| 9  | HEXA   | 0                       | 0    | 0    | 0    |
| 10 | HMSP   | 1                       | 1    | 1    | 1    |
| 11 | INTP   | 1                       | 1    | 1    | 1    |
| 12 | JPFA   | 0                       | 1    | 1    | 1    |
| 13 | KAEF   | 0                       | 1    | 1    | 1    |
| 14 | KBLM   | 0                       | 0    | 0    | 0    |
| 15 | KLBF   | 1                       | 1    | 1    | 1    |
| 16 | LTLS   | 1                       | 1    | 1    | 1    |
| 17 | MLBI   | 0                       | 0    | 0    | 0    |
| 18 | MTDL   | 0                       | 0    | 0    | 0    |
| 19 | RMBA   | 1                       | 1    | 1    | 1    |
| 20 | SIPD   | 0                       | 1    | 1    | 1    |
| 21 | SMAR   | 1                       | 1    | 1    | 1    |
| 22 | SMCB   | 1                       | 1    | 1    | 1    |
| 23 | SMSM   | 0                       | 0    | 0    | 0    |
| 24 | SOBI   | 0                       | 0    | 0    | 0    |
| 25 | TCID   | 1                       | 1    | 1    | 1    |
| 26 | TIRA   | 0                       | 0    | 0    | 0    |
| 27 | TURI   | 1                       | 1    | 1    | 1    |
| 28 | ULTJ   | 0                       | 0    | 1    | 1    |
| 29 | UNTR   | 1                       | 1    | 1    | 1    |
| 30 | UNVR   | 1                       | 1    | 1    | 1    |

**Lampiran E Tabel Tabulasi Data Ukuran Kantor Akuntan Publik (KAP)**

| NO | EMITEN | UKURAN KAP |      |      |      |
|----|--------|------------|------|------|------|
|    |        | 2006       | 2007 | 2008 | 2009 |
| 1  | AKRA   | 1          | 1    | 1    | 1    |
| 2  | AMFG   | 1          | 1    | 1    | 1    |
| 3  | AQUA   | 1          | 1    | 1    | 1    |
| 4  | ASGR   | 1          | 1    | 1    | 1    |
| 5  | ASII   | 1          | 1    | 1    | 1    |
| 6  | AUTO   | 1          | 1    | 1    | 1    |
| 7  | DYNA   | 1          | 1    | 1    | 1    |
| 8  | FASW   | 1          | 1    | 1    | 1    |
| 9  | HEXA   | 1          | 1    | 1    | 1    |
| 10 | HMSP   | 1          | 1    | 1    | 1    |
| 11 | INTP   | 1          | 1    | 1    | 1    |
| 12 | JPFA   | 0          | 0    | 0    | 0    |
| 13 | KAEF   | 0          | 0    | 0    | 0    |
| 14 | KBLM   | 0          | 0    | 0    | 0    |
| 15 | KLBF   | 1          | 1    | 1    | 1    |
| 16 | LTLS   | 1          | 1    | 1    | 1    |
| 17 | MLBI   | 1          | 1    | 1    | 1    |
| 18 | MTDL   | 1          | 1    | 1    | 1    |
| 19 | RMBA   | 1          | 1    | 1    | 1    |
| 20 | SIPD   | 0          | 0    | 0    | 0    |
| 21 | SMAR   | 0          | 0    | 0    | 0    |
| 22 | SMCB   | 1          | 1    | 1    | 1    |
| 23 | SMSM   | 0          | 0    | 0    | 0    |
| 24 | SOBI   | 1          | 1    | 1    | 1    |
| 25 | TCID   | 1          | 1    | 1    | 1    |
| 26 | TIRA   | 1          | 0    | 0    | 0    |
| 27 | TURI   | 1          | 1    | 1    | 1    |
| 28 | ULTJ   | 0          | 0    | 0    | 0    |
| 29 | UNTR   | 1          | 1    | 1    | 1    |
| 30 | UNVR   | 1          | 1    | 1    | 1    |

### Lampiran F Tabel Tabulasi Data Laba Bersih

| NO | EMITEN | LABA BERSIH (Nilai) |                   |                   |                    |
|----|--------|---------------------|-------------------|-------------------|--------------------|
|    |        | 2006                | 2007              | 2008              | 2009               |
| 1  | AKRA   | 128,084,101,000     | 191,208,244,000   | 210,032,685,000   | 274,718,650,000    |
| 2  | AMFG   | -17,219,568,000     | 155,010,000,000   | 228,268,000,000   | 67,293,000,000     |
| 3  | AQUA   | 48,853,686,588      | 65,912,835,099    | 82,336,933,380    | 95,913,000,000     |
| 4  | ASGR   | 55,565,251,184      | 72,074,000,366    | 62,486,606,234    | 66,947,426,012     |
| 5  | ASII   | 3,712,097,000,000   | 6,519,273,000,000 | 9,191,000,000,000 | 10,040,000,000,000 |
| 6  | AUTO   | 282,058,000,000     | 454,907,000,000   | 566,025,000,000   | 768,265,000,000    |
| 7  | DYNA   | -6,677,854,137      | 772,714,548       | 2,799,601         | 65,588,022,747     |
| 8  | FASW   | 101,728,361,874     | 121,970,185,307   | 36,553,869,861    | 276,728,714,277    |
| 9  | HEXA   | 39,428,484,467      | 49,522,000,000    | 255,485,000,000   | 212,004,930,000    |
| 10 | HMSP   | 3,530,490,000,000   | 3,624,018,000,000 | 3,895,280,000,000 | 5,087,339,000,000  |
| 11 | INTP   | 592,802,016,775     | 983,688,444,500   | 1,745,500,936,215 | 2,746,654,071,082  |
| 12 | JPFA   | 238,160,000,000     | 180,864,000,000   | 253,412,000,000   | 814,451,000,000    |
| 13 | KAEF   | 43,989,948,288      | 52,189,435,346    | 55,393,774,869    | 62,506,876,510     |
| 14 | KBLM   | 10,507,630,038      | 5,314,388,899     | 3,987,761,239     | 1,695,130,121      |
| 15 | KLBF   | 676,581,653,872     | 705,694,196,679   | 706,822,146,190   | 929,003,740,338    |
| 16 | LTLS   | 29,677,000,000      | 71,670,000,000    | 145,846,000,000   | 85,925,000,000     |
| 17 | MLBI   | 73,581,000,000      | 84,385,000,000    | 222,307,000,000   | 340,458,000,000    |
| 18 | MTDL   | 20,775,872,977      | 28,480,083,561    | 29,956,430,437    | 10,064,638,280     |
| 19 | RMBA   | 145,509,661,778     | 242,916,734,144   | 239,137,880,999   | 25,165,110,922     |
| 20 | SIPD   | 40,953,736,070      | 21,196,442,562    | 27,253,530,872    | 37,215,492,047     |
| 21 | SMAR   | 628,005,201,501     | 988,943,863,116   | 1,046,389,267,147 | 748,495,100,129    |
| 22 | SMCB   | 175,945,000,000     | 169,410,000,000   | 282,220,000,000   | 895,751,000,000    |
| 23 | SMSM   | 66,174,829,417      | 80,324,965,210    | 91,471,918,506    | 132,850,275,038    |
| 24 | SOBI   | 27,783,932,000      | 94,184,632,000    | 142,496,317,000   | 157,548,060,000    |
| 25 | TCID   | 100,118,341,049     | 111,232,287,817   | 114,854,035,121   | 124,611,778,666    |
| 26 | TIRA   | 6,318,686,584       | 2,523,470,365     | 1,330,613,013     | 2,202,660,865      |
| 27 | TURI   | 22,211,000,000      | 189,816,000,000   | 245,079,000,000   | 310,387,000,000    |
| 28 | ULTJ   | 14,731,717,216      | 30,316,644,576    | 303,711,501,204   | 61,152,852,190     |
| 29 | UNTR   | 930,372,000,000     | 1,493,037,000,000 | 2,660,742,000,000 | 3,817,541,000,000  |
| 30 | UNVR   | 1,721,595,000,000   | 1,964,652,000,000 | 2,407,231,000,000 | 3,044,107,000,000  |

### Lampiran G Tabel Tabulasi Data Arus Kas Operasi

| NO | EMITEN | ARUS KAS OPERASI (CFOt) |                 |                 |                 |
|----|--------|-------------------------|-----------------|-----------------|-----------------|
|    |        | 2006                    | 2007            | 2008            | 2009            |
| 1  | AKRA   | 237,284,360,000         | 220,433,195,000 | 443,527,060,000 | 671,152,317,000 |
| 2  | AMFG   | 52,449,320,000          | 317,570,000,000 | 414,922,000,000 | 341,732,000,000 |
| 3  | AQUA   | 56,659,911,185          | 115,989,209,324 | 123,763,513,411 | 322,516,000,000 |
| 4  | ASGR   | 135,003,252,226         | 121,785,351,893 | 167,217,322,138 | 230,063,527,935 |

|    |      |                   |                    |                    |                    |
|----|------|-------------------|--------------------|--------------------|--------------------|
| 5  | ASII | 9,020,067,000,000 | 11,244,269,000,000 | 10,585,000,000,000 | 11,335,000,000,000 |
| 6  | AUTO | 268,303,000,000   | 262,780,000,000    | 490,003,000,000    | 595,745,000,000    |
| 7  | DYNA | 82,348,144,410    | 96,293,740,389     | 159,886,486,350    | 179,707,366,125    |
| 8  | FASW | 88,767,298,484    | 97,144,267,094     | 1,107,948,970,952  | 868,140,069,724    |
| 9  | HEXA | 122,953,487,728   | 215,454,000,000    | 164,083,000,000    | 664,754,690,000    |
| 10 | HMSP | 3,538,693,000,000 | 1,786,380,000,000  | 4,745,113,000,000  | 4,305,596,000,000  |
| 11 | INTP | 1,195,324,531,649 | 1,403,488,344,089  | 1,619,202,132,220  | 3,184,421,623,015  |
| 12 | JPFA | 202,399,000,000   | 17,581,000,000     | 54,624,000,000     | 684,257,000,000    |
| 13 | KAEF | 140,242,601,504   | 55,512,643,134     | -32,301,017,597    | 120,369,595,992    |
| 14 | KBLM | 3,846,052,901     | 10,673,644,296     | -37,093,051,465    | 8,175,310,054      |
| 15 | KLBF | 640,610,354,353   | 362,898,238,846    | 807,700,535,344    | 1,363,583,440,601  |
| 16 | LTLS | 43,467,000,000    | 51,188,000,000     | -446,824,000,000   | 970,833,000,000    |
| 17 | MLBI | 166,742,000,000   | 227,271,000,000    | 415,213,000,000    | 526,980,000,000    |
| 18 | MTDL | 11,796,497,949    | -93,361,429,662    | -68,551,018,051    | 279,800,857,151    |
| 19 | RMBA | -115,042,512,289  | -552,085,102,941   | -55,097,907,586    | 444,666,961,782    |
| 20 | SIPD | -2,788,725,431    | -70,005,643,267    | -50,964,589,935    | -7,075,621,909     |
| 21 | SMAR | 375,602,309,648   | 183,590,149,938    | 2,182,654,656,597  | 125,471,359,040    |
| 22 | SMCB | 452,822,000,000   | 864,468,000,000    | 1,173,589,000,000  | 1,542,865,000,000  |
| 23 | SMSM | 74,242,454,642    | 105,956,006,338    | 130,695,243,469    | 268,070,416,818    |
| 24 | SOBI | 33,869,812,000    | 48,692,335,000     | 42,964,345,000     | 392,286,907,000    |
| 25 | TCID | 90,108,309,327    | 178,542,842,753    | 101,359,599,478    | 188,221,655,813    |
| 26 | TIRA | 24,376,829,463    | 18,758,671,058     | 42,624,002,105     | 27,348,050,721     |
| 27 | TURI | 284,614,000,000   | -86,553,000,000    | 691,231,000,000    | 150,979,000,000    |
| 28 | ULTJ | 106,877,574,910   | -63,543,756,329    | 130,839,061,099    | 15,687,936,541     |
| 29 | UNTR | 1,721,743,000,000 | 2,657,778,000,000  | 4,253,895,000,000  | 5,101,022,000,000  |
| 30 | UNVR | 2,174,808,000,000 | 2,250,013,000,000  | 2,785,785,000,000  | 3,280,710,000      |

### Lampiran H Tabel Tabulasi Data Total Akruai

| NO | EMITEN | TOTAL AKRUAL (TACt) |                    |                    |                    |
|----|--------|---------------------|--------------------|--------------------|--------------------|
|    |        | TAC06               | TAC07              | TAC08              | TAC09              |
| 1  | AKRA   | -109,200,259,000    | -29,224,951,000    | -233,494,375,000   | -396,433,667,000   |
| 2  | AMFG   | -69,668,888,000     | -162,560,000,000   | -186,654,000,000   | -274,439,000,000   |
| 3  | AQUA   | -7,806,224,597      | -50,076,374,225    | -41,426,580,031    | -226,603,000,000   |
| 4  | ASGR   | -79,438,001,042     | -49,711,351,527    | -104,730,715,904   | -163,116,101,923   |
| 5  | ASII   | -5,307,970,000,000  | -4,724,996,000,000 | -1,394,000,000,000 | -1,295,000,000,000 |
| 6  | AUTO   | 13,755,000,000      | 192,127,000,000    | 76,022,000,000     | 172,520,000,000    |
| 7  | DYNA   | -89,025,998,547     | -95,521,025,841    | -159,883,686,749   | -114,119,343,378   |
| 8  | FASW   | 12,961,063,390      | 24,825,918,213     | -1,071,395,101,091 | -591,411,355,447   |
| 9  | HEXA   | -83,525,003,261     | -165,932,000,000   | 91,402,000,000     | -452,749,760,000   |
| 10 | HMSP   | -8,203,000,000      | 1,837,638,000,000  | -849,833,000,000   | 781,743,000,000    |
| 11 | INTP   | -602,522,514,874    | -419,799,899,589   | 126,298,803,995    | -437,767,551,933   |

|    |      |                  |                    |                    |                    |
|----|------|------------------|--------------------|--------------------|--------------------|
| 12 | JPFA | 35,761,000,000   | 163,283,000,000    | 198,788,000,000    | 130,194,000,000    |
| 13 | KAEF | -96,252,653,216  | -3,323,207,788     | 87,694,792,466     | -57,862,719,482    |
| 14 | KBLM | 6,661,577,137    | -5,359,255,397     | 41,080,812,704     | -6,480,179,933     |
| 15 | KLBF | 35,971,299,519   | 342,795,957,833    | -100,878,389,154   | -434,579,700,263   |
| 16 | LTLS | -13,790,000,000  | 20,482,000,000     | 592,670,000,000    | -884,908,000,000   |
| 17 | MLBI | -93,161,000,000  | -142,886,000,000   | -192,906,000,000   | -186,522,000,000   |
| 18 | MTDL | 8,979,375,028    | 121,841,513,223    | 98,507,448,488     | -269,736,218,871   |
| 19 | RMBA | 260,552,174,067  | 795,001,837,085    | 294,235,788,585    | -419,501,850,860   |
| 20 | SIPD | 43,742,461,501   | 91,202,085,829     | 78,218,120,807     | 44,291,113,956     |
| 21 | SMAR | 252,402,891,853  | 805,353,713,178    | -1,136,265,389,450 | 623,023,741,089    |
| 22 | SMCB | -276,877,000,000 | -695,058,000,000   | -891,369,000,000   | -647,114,000,000   |
| 23 | SMSM | -8,067,625,225   | -25,631,041,128    | -39,223,324,963    | -135,220,141,780   |
| 24 | SOBI | -6,085,880,000   | 45,492,297,000     | 99,531,972,000     | -234,738,847,000   |
| 25 | TCID | 10,010,031,722   | -67,310,554,936    | 13,494,435,643     | -63,609,877,147    |
| 26 | TIRA | -18,058,142,879  | -16,235,200,693    | -41,293,389,092    | -25,145,389,856    |
| 27 | TURI | -262,403,000,000 | 276,369,000,000    | -446,152,000,000   | 159,408,000,000    |
| 28 | ULTJ | -92,145,857,694  | 93,860,400,905     | 172,872,440,105    | 45,464,915,649     |
| 29 | UNTR | -791,371,000,000 | -1,164,741,000,000 | -1,593,153,000,000 | -1,283,481,000,000 |
| 30 | UNVR | -453,213,000,000 | -285,361,000,000   | -378,554,000,000   | 3,040,826,290,000  |

### Lampiran I Tabel Tabulasi Data Total Aktiva

| NO | EMITEN | TOTAL AKTIVA (At)  |                    |                    |                    |                    |
|----|--------|--------------------|--------------------|--------------------|--------------------|--------------------|
|    |        | 2005               | 2006               | 2007               | 2008               | 2009               |
| 1  | AKRA   | 1,979,762,854,000  | 2,377,340,147,000  | 3,497,591,029,000  | 4,874,850,950,000  | 6,059,070,429,000  |
| 2  | AMFG   | 1,565,678,921,000  | 1,629,668,575,000  | 1,801,015,000,000  | 1,993,033,000,000  | 1,972,397,000,000  |
| 3  | AQUA   | 730,586,083,574    | 795,244,017,131    | 891,529,586,396    | 1,003,487,929,389  | 1,147,206,000,000  |
| 4  | ASGR   | 518,803,623,322    | 584,838,895,959    | 624,557,293,214    | 841,054,201,855    | 774,856,830,143    |
| 5  | ASII   | 46,985,862,000,000 | 57,929,290,000,000 | 63,519,598,000,000 | 80,740,000,000,000 | 88,938,000,000,000 |
| 6  | AUTO   | 3,028,465,000,000  | 3,028,160,000,000  | 3,454,254,000,000  | 3,981,316,000,000  | 4,644,939,000,000  |
| 7  | DYNA   | 1,073,711,601,854  | 1,123,945,535,253  | 1,123,388,423,766  | 1,235,004,262,542  | 1,290,590,949,137  |
| 8  | FASW   | 2,881,807,820,614  | 3,421,891,751,436  | 3,769,588,379,462  | 3,718,547,929,224  | 3,671,234,906,908  |
| 9  | HEXA   | 1,069,514,138,765  | 1,204,103,631,117  | 1,383,840,000,000  | 1,838,946,000,000  | 2,155,286,830,000  |
| 10 | HMSA   | 11,934,600,000,000 | 12,659,804,000,000 | 15,680,542,000,000 | 16,133,819,000,000 | 17,716,447,000,000 |
| 11 | INTP   | 10,536,379,743,924 | 9,598,280,330,742  | 10,016,027,529,358 | 11,286,706,863,779 | 13,276,270,232,548 |
| 12 | JPFA   | 3,338,839,876,173  | 3,622,463,000,000  | 4,043,497,000,000  | 5,384,809,000,000  | 6,070,137,000,000  |
| 13 | KAEF   | 1,177,602,832,496  | 1,261,224,634,982  | 1,386,739,149,721  | 1,445,669,799,639  | 1,562,624,630,137  |
| 14 | KBLM   | 259,790,650,418    | 279,438,087,218    | 432,681,409,048    | 459,110,629,071    | 354,780,873,513    |
| 15 | KLBF   | 4,728,368,509,889  | 4,624,619,204,478  | 5,138,212,506,980  | 5,703,832,411,898  | 6,482,446,670,172  |
| 16 | LTLS   | 1,608,866,000,000  | 1,830,516,000,000  | 2,135,084,000,000  | 3,494,853,000,000  | 3,081,130,000,000  |
| 17 | MLBI   | 575,385,000,000    | 610,437,000,000    | 621,835,000,000    | 941,389,000,000    | 993,465,000,000    |
| 18 | MTDL   | 666,604,042,344    | 740,800,479,831    | 1,162,250,916,208  | 1,288,795,504,203  | 1,059,054,196,506  |



|    |      |                    |                    |                    |                    |                    |
|----|------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 19 | RMBA | 1,842,317,142,876  | 2,347,941,632,229  | 3,859,160,327,022  | 4,455,531,963,727  | 4,302,659,178,165  |
| 20 | SIPD | 1,157,773,436,700  | 1,113,796,114,575  | 1,294,772,758,402  | 1,384,706,617,390  | 1,641,295,139,974  |
| 21 | SMAR | 4,597,226,953,395  | 5,311,930,881,824  | 8,063,168,750,738  | 10,025,915,920,087 | 10,210,594,909,953 |
| 22 | SMCB | 7,324,210,000,000  | 7,065,846,000,000  | 7,208,250,000,000  | 7,674,980,000,000  | 7,265,366,000,000  |
| 23 | SMSM | 663,138,307,944    | 716,685,940,960    | 830,049,538,892    | 929,753,183,773    | 941,651,276,002    |
| 24 | SOBI | 596,641,916,000    | 642,314,663,000    | 842,504,689,000    | 1,111,099,598,000  | 1,262,528,507,000  |
| 25 | TCID | 545,695,228,731    | 672,196,585,121    | 725,197,057,770    | 910,789,677,565    | 994,620,225,969    |
| 26 | TIRA | 180,276,908,889    | 244,958,463,798    | 238,871,346,819    | 228,581,820,317    | 201,789,482,852    |
| 27 | TURI | 3,011,591,000,000  | 2,857,847,000,000  | 3,345,245,000,000  | 3,583,328,000,000  | 1,770,692,000,000  |
| 28 | ULTJ | 1,254,444,147,713  | 1,249,080,371,256  | 1,362,829,538,011  | 1,740,646,379,006  | 1,732,701,994,634  |
| 29 | UNTR | 10,633,839,000,000 | 11,247,846,000,000 | 13,002,619,000,000 | 22,847,721,000,000 | 24,404,828,000,000 |
| 30 | UNVR | 3,842,351,000,000  | 4,626,000,000,000  | 5,333,406,000,000  | 6,504,736,000,000  | 7,484,990,000,000  |

### Lampiran J Tabel Tabulasi Data Penjualan Bersih

| NO | EMITEN | PENJUALAN BERSIH (REV) |                    |                    |                    |                    |
|----|--------|------------------------|--------------------|--------------------|--------------------|--------------------|
|    |        | 2005                   | 2006               | 2007               | 2008               | 2009               |
| 1  | AKRA   | 2,827,822,649,000      | 3,970,323,262,000  | 5,894,750,898,000  | 9,472,528,799,000  | 8,959,841,972,000  |
| 2  | AMFG   | 1,719,319,899,000      | 1,541,550,668,000  | 1,909,805,000,000  | 2,235,021,000,000  | 1,912,966,000,000  |
| 3  | AQUA   | 1,563,156,070,561      | 1,665,614,794,189  | 1,952,156,096,821  | 2,331,532,417,087  | 2,733,713,000,000  |
| 4  | ASGR   | 545,462,163,734        | 619,038,682,221    | 725,580,692,316    | 1,027,737,725,254  | 1,335,237,021,820  |
| 5  | ASII   | 61,172,314,000,000     | 55,508,135,000,000 | 70,182,960,000,000 | 97,064,000,000,000 | 98,526,000,000,000 |
| 6  | AUTO   | 3,852,998,000,000      | 3,371,898,000,000  | 4,205,275,000,000  | 5,337,720,000,000  | 5,265,798,000,000  |
| 7  | DYNA   | 886,192,561,505        | 1,002,785,768,190  | 1,139,155,614,537  | 1,382,073,857,157  | 1,492,066,050,977  |
| 8  | FASW   | 1,506,490,532,258      | 1,693,080,667,327  | 2,655,795,017,899  | 3,027,012,493,144  | 2,733,300,131,019  |
| 9  | HEXA   | 1,423,316,735,746      | 1,395,735,768,380  | 1,825,358,000,000  | 2,792,930,000,000  | 2,295,750,150,000  |
| 10 | HMSP   | 24,660,038,000,000     | 29,545,083,000,000 | 29,787,725,000,000 | 34,680,445,000,000 | 38,972,186,000,000 |
| 11 | INTP   | 5,592,353,968,132      | 6,325,329,027,717  | 7,323,643,805,514  | 9,780,498,326,080  | 10,576,456,344,583 |
| 12 | JPFA   | 5,340,116,277,953      | 6,401,365,000,000  | 7,903,315,000,000  | 11,524,719,000,000 | 14,340,277,000,000 |
| 13 | KAEF   | 1,816,433,228,739      | 2,189,714,886,927  | 2,365,635,901,845  | 2,704,728,409,703  | 2,854,057,690,479  |
| 14 | KBLM   | 280,513,510,845        | 285,471,994,622    | 319,611,055,890    | 539,697,147,407    | 301,330,733,974    |
| 15 | KLBF   | 5,870,938,590,836      | 6,071,550,437,967  | 7,004,909,851,908  | 7,877,366,385,633  | 9,087,347,669,804  |
| 16 | LTLS   | 2,166,528,000,000      | 2,413,259,000,000  | 2,712,536,000,000  | 4,458,094,000,000  | 3,746,865,000,000  |
| 17 | MLBI   | 852,613,000,000        | 891,001,000,000    | 978,600,000,000    | 1,325,661,000,000  | 1,616,264,000,000  |
| 18 | MTDL   | 1,503,906,103,070      | 1,636,281,896,338  | 2,712,986,628,572  | 3,422,199,694,667  | 3,396,917,071,000  |
| 19 | RMBA   | 2,176,178,089,506      | 2,996,514,058,026  | 4,586,006,760,621  | 5,940,801,161,593  | 6,081,726,161,346  |
| 20 | SIPD   | 1,425,222,699,016      | 1,111,242,030,537  | 1,632,453,613,659  | 2,331,686,331,402  | 3,242,550,823,708  |
| 21 | SMAR   | 4,656,674,036,723      | 4,708,250,428,465  | 8,079,714,530,631  | 16,094,424,718,253 | 14,201,230,455,621 |
| 22 | SMCB   | 3,017,599,000,000      | 2,993,197,000,000  | 3,754,906,000,000  | 4,803,377,000,000  | 5,943,881,000,000  |
| 23 | SMSM   | 861,531,261,202        | 881,116,458,927    | 1,064,055,094,611  | 1,353,586,085,743  | 1,374,651,605,661  |
| 24 | SOBI   | 711,113,894,000        | 806,580,272,000    | 1,042,452,321,000  | 1,493,210,885,000  | 1,470,959,570,000  |
| 25 | TCID   | 904,763,521,606        | 951,630,228,944    | 1,018,333,575,287  | 1,239,775,396,779  | 1,388,724,644,234  |

|    |      |                    |                    |                    |                    |                    |
|----|------|--------------------|--------------------|--------------------|--------------------|--------------------|
| 26 | TIRA | 173,021,368,344    | 201,735,360,418    | 222,912,554,387    | 254,706,069,606    | 238,088,920,308    |
| 27 | TURI | 4,607,275,000,000  | 3,874,394,000,000  | 4,412,018,000,000  | 5,541,965,000,000  | 4,890,203,000,000  |
| 28 | ULTJ | 711,731,974,424    | 835,229,966,049    | 1,126,799,918,436  | 1,362,606,580,492  | 1,613,927,991,404  |
| 29 | UNTR | 13,281,246,000,000 | 13,719,567,000,000 | 18,165,598,000,000 | 27,903,196,000,000 | 29,241,883,000,000 |
| 30 | UNVR | 9,992,135,000,000  | 11,335,241,000,000 | 12,544,901,000,000 | 15,577,811,000,000 | 18,246,872,000,000 |

### Lampiran K Tabel Tabulasi Data Perubahan Penjualan Bersih

| NO | EMITEN | PERUBAHAN PENJUALAN ( $\Delta$ REVt) |                    |                    |                    |
|----|--------|--------------------------------------|--------------------|--------------------|--------------------|
|    |        | $\Delta$ REV06                       | $\Delta$ REV07     | $\Delta$ REV08     | $\Delta$ REV09     |
| 1  | AKRA   | 1,142,500,613,000                    | 1,924,427,636,000  | 3,577,777,901,000  | -512,686,827,000   |
| 2  | AMFG   | -177,769,231,000                     | 368,254,332,000    | 325,216,000,000    | -322,055,000,000   |
| 3  | AQUA   | 102,458,723,628                      | 286,541,302,632    | 379,376,320,266    | 402,180,582,913    |
| 4  | ASGR   | 73,576,518,487                       | 106,542,010,095    | 302,157,032,938    | 307,499,296,566    |
| 5  | ASII   | -5,664,179,000,000                   | 14,674,825,000,000 | 26,881,040,000,000 | 1,462,000,000,000  |
| 6  | AUTO   | -481,100,000,000                     | 833,377,000,000    | 1,132,445,000,000  | -71,922,000,000    |
| 7  | DYNA   | 116,593,206,685                      | 136,369,846,347    | 242,918,242,620    | 109,992,193,820    |
| 8  | FASW   | 186,590,135,069                      | 962,714,350,572    | 371,217,475,245    | -293,712,362,125   |
| 9  | HEXA   | -27,580,967,366                      | 429,622,231,620    | 967,572,000,000    | -497,179,850,000   |
| 10 | HMSP   | 4,885,045,000,000                    | 242,642,000,000    | 4,892,720,000,000  | 4,291,741,000,000  |
| 11 | INTP   | 732,975,059,585                      | 998,314,777,797    | 2,456,854,520,566  | 795,958,018,503    |
| 12 | JPFA   | 1,061,248,722,047                    | 1,501,950,000,000  | 3,621,404,000,000  | 2,815,558,000,000  |
| 13 | KAEF   | 373,281,658,188                      | 175,921,014,918    | 339,092,507,858    | 149,329,280,776    |
| 14 | KBLM   | 4,958,483,777                        | 34,139,061,268     | 220,086,091,517    | -238,366,413,433   |
| 15 | KLBF   | 200,611,847,131                      | 933,359,413,941    | 872,456,533,725    | 1,209,981,284,171  |
| 16 | LTLS   | 246,731,000,000                      | 299,277,000,000    | 1,745,558,000,000  | -711,229,000,000   |
| 17 | MLBI   | 38,388,000,000                       | 87,599,000,000     | 347,061,000,000    | 290,603,000,000    |
| 18 | MTDL   | 132,375,793,268                      | 1,076,704,732,234  | 709,213,066,095    | -25,282,623,667    |
| 19 | RMBA   | 820,335,968,520                      | 1,589,492,702,595  | 1,354,794,400,972  | 140,924,999,753    |
| 20 | SIPD   | -313,980,668,479                     | 521,211,583,122    | 699,232,717,743    | 910,864,492,306    |
| 21 | SMAR   | 51,576,391,742                       | 3,371,464,102,166  | 8,014,710,187,622  | -1,893,194,262,632 |
| 22 | SMCB   | -24,402,000,000                      | 761,709,000,000    | 1,048,471,000,000  | 1,140,504,000,000  |
| 23 | SMSM   | 19,585,197,725                       | 182,938,635,684    | 289,530,991,132    | 21,065,519,918     |
| 24 | SOBI   | 95,466,378,000                       | 235,872,049,000    | 450,758,564,000    | -22,251,315,000    |
| 25 | TCID   | 46,866,707,338                       | 66,703,346,343     | 221,441,821,492    | 148,949,247,455    |
| 26 | TIRA   | 28,713,992,074                       | 21,177,193,969     | 31,793,515,219     | -16,617,149,298    |
| 27 | TURI   | -732,881,000,000                     | 537,624,000,000    | 1,129,947,000,000  | -651,762,000,000   |
| 28 | ULTJ   | 123,497,991,625                      | 291,569,952,387    | 235,806,662,056    | 251,321,410,912    |
| 29 | UNTR   | 438,321,000,000                      | 4,446,031,000,000  | 9,737,598,000,000  | 1,338,687,000,000  |
| 30 | UNVR   | 1,343,106,000,000                    | 1,209,660,000,000  | 3,032,910,000,000  | 2,669,061,000,000  |

### Lampiran L Tabel Tabulasi Data Piutang Usaha

|    |        | PIUTANG USAHA (RECt) |                   |                   |                   |                   |
|----|--------|----------------------|-------------------|-------------------|-------------------|-------------------|
| NO | EMITEN | 2005                 | 2006              | 2007              | 2008              | 2009              |
| 1  | AKRA   | 425,697,882,000      | 467,212,566,000   | 789,972,832,000   | 901,607,859,000   | 1,298,937,817,000 |
| 2  | AMFG   | 167,437,614,000      | 176,149,754,000   | 258,549,000,000   | 155,967,000,000   | 185,223,000,000   |
| 3  | AQUA   | 339,091,944,294      | 429,728,704,832   | 450,930,256,670   | 519,306,615,465   | 444,393,000,000   |
| 4  | ASGR   | 81,777,676,826       | 98,355,703,625    | 105,723,985,909   | 167,083,079,617   | 126,203,090,142   |
| 5  | ASII   | 4,707,646,000,000    | 4,064,335,000,000 | 5,718,490,000,000 | 6,167,000,000,000 | 7,579,000,000,000 |
| 6  | AUTO   | 607,468,000,000      | 578,655,000,000   | 705,728,000,000   | 564,838,000,000   | 704,331,000,000   |
| 7  | DYNA   | 152,913,354,212      | 186,542,213,869   | 206,918,375,841   | 221,598,235,373   | 232,905,486,420   |
| 8  | FASW   | 210,202,883,566      | 256,122,224,123   | 462,969,412,039   | 347,906,989,104   | 473,111,814,757   |
| 9  | HEXA   | 173,675,822,143      | 235,582,797,556   | 307,893,000,000   | 413,675,000,000   | 337,843,400,000   |
| 10 | HMSP   | 429,477,000,000      | 324,360,000,000   | 510,342,000,000   | 132,938,000,000   | 496,019,000,000   |
| 11 | INTP   | 553,861,344,352      | 617,256,192,793   | 797,051,814,981   | 922,183,950,647   | 1,345,329,245,955 |
| 12 | JPFA   | 404,840,676,582      | 506,540,000,000   | 434,101,000,000   | 641,220,000,000   | 756,051,000,000   |
| 13 | KAEF   | 220,654,767,826      | 207,341,987,600   | 300,140,627,361   | 265,127,292,672   | 304,591,350,065   |
| 14 | KBLM   | 69,078,831,275       | 62,465,427,369    | 130,537,620,438   | 143,548,355,867   | 55,545,227,267    |
| 15 | KLBF   | 579,456,506,285      | 652,272,015,649   | 869,572,349,473   | 935,357,382,409   | 1,203,940,830,063 |
| 16 | LTLS   | 404,279,000,000      | 506,697,000,000   | 520,377,000,000   | 663,501,000,000   | 585,257,000,000   |
| 17 | MLBI   | 113,431,000,000      | 99,757,000,000    | 110,490,000,000   | 103,515,000,000   | 91,685,000,000    |
| 18 | MTDL   | 320,249,937,014      | 317,634,032,329   | 595,180,134,232   | 448,871,718,024   | 351,529,895,519   |
| 19 | RMBA   | 68,004,525,725       | 96,370,950,647    | 138,586,811,361   | 136,669,487,704   | 174,309,061,823   |
| 20 | SIPD   | 164,844,539,230      | 169,482,241,436   | 202,598,411,661   | 244,167,364,028   | 341,717,086,921   |
| 21 | SMAR   | 270,217,107,875      | 285,893,045,628   | 909,693,166,917   | 820,388,736,109   | 1,065,314,736,449 |
| 22 | SMCB   | 358,571,000,000      | 397,158,000,000   | 470,721,000,000   | 558,868,000,000   | 604,020,000,000   |
| 23 | SMSM   | 167,279,449,467      | 201,507,810,004   | 207,402,875,110   | 243,397,543,665   | 278,344,486,082   |
| 24 | SOBI   | 88,376,462,000       | 118,353,023,000   | 147,230,071,000   | 174,660,922,000   | 147,751,336,000   |
| 25 | TCID   | 128,246,285,071      | 146,425,195,895   | 118,195,335,125   | 155,723,260,760   | 189,434,482,316   |
| 26 | TIRA   | 40,622,531,296       | 46,208,226,431    | 45,259,371,571    | 47,420,058,091    | 47,746,982,004    |
| 27 | TURI   | 1,188,048,000,000    | 1,214,475,000,000 | 1,380,146,000,000 | 1,107,278,000,000 | 169,157,000,000   |
| 28 | ULTJ   | 118,630,332,756      | 122,992,639,661   | 161,474,774,579   | 150,323,375,731   | 177,153,426,122   |
| 29 | UNTR   | 2,364,332,000,000    | 2,046,808,000,000 | 3,000,397,000,000 | 3,470,549,000,000 | 4,462,606,000,000 |
| 30 | UNVR   | 457,147,000,000      | 653,207,000,000   | 733,359,000,000   | 955,775,000,000   | 1,257,921,000,000 |

### Lampiran M Tabel Tabulasi Data Perubahan Piutang Usaha

|    |        | PERUBAHAN PIUTANG USAHA ( $\Delta$ RECt) |                 |                  |                 |
|----|--------|--|-----------------|------------------|-----------------|
| NO | EMITEN | $\Delta$ REC06                           | $\Delta$ REC07  | $\Delta$ REC08   | $\Delta$ REC09  |
| 1  | AKRA   | 41,514,684,000                           | 322,760,266,000 | 111,635,027,000  | 397,329,958,000 |
| 2  | AMFG   | 8,712,140,000                            | 82,399,246,000  | -102,582,000,000 | 29,256,000,000  |
| 3  | AQUA   | 90,636,760,538                           | 21,201,551,838  | 68,376,358,795   | -74,913,615,465 |
| 4  | ASGR   | 16,578,026,799                           | 7,368,282,284   | 61,359,093,708   | -40,879,989,475 |

|    |      |                  |                   |                  |                   |
|----|------|------------------|-------------------|------------------|-------------------|
| 5  | ASII | -643,311,000,000 | 1,654,155,000,000 | 448,510,000,000  | 1,412,000,000,000 |
| 6  | AUTO | -28,813,000,000  | 127,073,000,000   | -140,890,000,000 | 139,493,000,000   |
| 7  | DYNA | 33,628,859,657   | 20,376,161,972    | 14,679,859,532   | 11,307,251,047    |
| 8  | FASW | 45,919,340,557   | 206,847,187,916   | -115,062,422,935 | 125,204,825,653   |
| 9  | HEXA | 61,906,975,413   | 72,310,202,444    | 105,782,000,000  | -75,831,600,000   |
| 10 | HMSP | -105,117,000,000 | 185,982,000,000   | -377,404,000,000 | 363,081,000,000   |
| 11 | INTP | 63,394,848,441   | 179,795,622,188   | 125,132,135,666  | 423,145,295,308   |
| 12 | JPFA | 101,699,323,418  | -72,439,000,000   | 207,119,000,000  | 114,831,000,000   |
| 13 | KAEF | -13,312,780,226  | 92,798,639,761    | -35,013,334,689  | 39,464,057,393    |
| 14 | KBLM | -6,613,403,906   | 68,072,193,069    | 13,010,735,429   | -88,003,128,600   |
| 15 | KLBF | 72,815,509,364   | 217,300,333,824   | 65,785,032,936   | 268,583,447,654   |
| 16 | LTLS | 102,418,000,000  | 13,680,000,000    | 143,124,000,000  | -78,244,000,000   |
| 17 | MLBI | -13,674,000,000  | 10,733,000,000    | -6,975,000,000   | -11,830,000,000   |
| 18 | MTDL | -2,615,904,685   | 277,546,101,903   | -146,308,416,208 | -97,341,822,505   |
| 19 | RMBA | 28,366,424,922   | 42,215,860,714    | -1,917,323,657   | 37,639,574,119    |
| 20 | SIPD | 4,637,702,206    | 33,116,170,225    | 41,568,952,367   | 97,549,722,893    |
| 21 | SMAR | 15,675,937,753   | 623,800,121,289   | -89,304,430,808  | 244,926,000,340   |
| 22 | SMCB | 38,587,000,000   | 73,563,000,000    | 88,147,000,000   | 45,152,000,000    |
| 23 | SMSM | 34,228,360,537   | 5,895,065,106     | 35,994,668,555   | 34,946,942,417    |
| 24 | SOBI | 29,976,561,000   | 28,877,048,000    | 27,430,851,000   | -26,909,586,000   |
| 25 | TCID | 18,178,910,824   | -28,229,860,770   | 37,527,925,635   | 33,711,221,556    |
| 26 | TIRA | 5,585,695,135    | -948,854,860      | 2,160,686,520    | 326,923,913       |
| 27 | TURI | 26,427,000,000   | 165,671,000,000   | -272,868,000,000 | -938,121,000,000  |
| 28 | ULTJ | 4,362,306,905    | 38,482,134,918    | -11,151,398,848  | 26,830,050,391    |
| 29 | UNTR | -317,524,000,000 | 953,589,000,000   | 470,152,000,000  | 992,057,000,000   |
| 30 | UNVR | 196,060,000,000  | 80,152,000,000    | 222,416,000,000  | 302,146,000,000   |

### Lampiran N Tabel Tabulasi Data Aktiva Tetap

|    |        | AKTIVA TETAP (PPEt) |                    |                    |                    |
|----|--------|---------------------|--------------------|--------------------|--------------------|
| NO | EMITEN | 2006                | 2007               | 2008               | 2009               |
| 1  | AKRA   | 1,002,838,288,000   | 1,324,255,019,000  | 2,215,659,344,000  | 2,859,238,232,000  |
| 2  | AMFG   | 849,065,684,000     | 896,905,000,000    | 874,547,000,000    | 1,143,946,000,000  |
| 3  | AQUA   | 259,610,425,820     | 302,246,443,818    | 332,516,223,773    | 358,792,000,000    |
| 4  | ASGR   | 137,308,025,869     | 141,512,854,274    | 199,053,612,189    | 166,061,793,635    |
| 5  | ASII   | 13,030,347,000,000  | 14,127,390,000,000 | 18,742,000,000,000 | 21,941,000,000,000 |
| 6  | AUTO   | 719,140,000,000     | 669,122,000,000    | 702,097,000,000    | 696,716,000,000    |
| 7  | DYNA   | 716,984,223,603     | 664,098,973,022    | 720,857,754,530    | 744,671,741,429    |
| 8  | FASW   | 2,765,224,272,562   | 2,722,123,345,313  | 2,620,337,693,858  | 2,550,452,554,913  |
| 9  | HEXA   | 352,771,451,233     | 299,169,000,000    | 169,035,000,000    | 275,649,780,000    |
| 10 | HMSP   | 2,390,868,000,000   | 3,522,336,000,000  | 4,329,506,000,000  | 4,310,194,000,000  |

|    |      |                   |                   |                   |                    |
|----|------|-------------------|-------------------|-------------------|--------------------|
| 11 | INTP | 7,679,069,065,279 | 7,577,508,175,469 | 7,597,621,854,686 | 7,773,278,914,092  |
| 12 | JPFA | 1,339,220,000,000 | 1,401,288,000,000 | 1,588,973,000,000 | 1,804,730,000,000  |
| 13 | KAEF | 403,825,776,709   | 395,334,188,515   | 397,948,186,334   | 402,062,398,262    |
| 14 | KBLM | 169,851,883,312   | 232,308,276,362   | 240,338,185,928   | 238,056,887,055    |
| 15 | KLBF | 1,024,371,537,180 | 1,204,147,773,194 | 1,327,346,591,354 | 1,398,127,877,081  |
| 16 | LTLS | 527,490,000,000   | 640,701,000,000   | 889,072,000,000   | 879,817,000,000    |
| 17 | MLBI | 376,774,000,000   | 362,811,000,000   | 403,172,000,000   | 420,864,000,000    |
| 18 | MTDL | 31,381,503,656    | 44,997,165,121    | 70,304,467,126    | 64,601,055,592     |
| 19 | RMBA | 560,160,209,350   | 615,954,126,321   | 1,033,092,395,554 | 1,209,997,621,762  |
| 20 | SIPD | 447,079,779,629   | 485,503,960,070   | 479,497,193,994   | 647,320,130,771    |
| 21 | SMAR | 1,642,346,402,677 | 2,005,716,032,493 | 2,862,570,888,195 | 3,389,877,289,601  |
| 22 | SMCB | 5,906,379,000,000 | 5,671,804,000,000 | 5,598,217,000,000 | 5,460,935,000,000  |
| 23 | SMSM | 259,035,443,033   | 318,676,623,016   | 358,494,769,438   | 341,364,253,389    |
| 24 | SOBI | 240,954,171,000   | 255,130,549,000   | 350,442,639,000   | 648,100,252,000    |
| 25 | TCID | 303,086,512,805   | 312,970,809,818   | 386,987,364,586   | 399,856,238,388    |
| 26 | TIRA | 84,067,420,000    | 74,728,445,958    | 63,708,613,706    | 55,896,759,947     |
| 27 | TURI | 507,645,000,000   | 632,072,000,000   | 632,838,000,000   | 700,281,000,000    |
| 28 | ULTJ | 790,208,401,628   | 765,807,423,073   | 766,344,567,479   | 808,903,387,439    |
| 29 | UNTR | 5,191,454,000,000 | 5,527,058,000,000 | 9,505,248,000,000 | 11,835,726,000,000 |
| 30 | UNVR | 1,724,663,000,000 | 2,199,810,000,000 | 2,559,875,000,000 | 3,035,915,000,000  |

**Lampiran O Tabulasi Data Tahap-Tahap Perhitungan  
Discretionary Accruals**

| NO | EMITEN | TACit/Ait-1 |          |          |          | I/Ait-1             |                     |                     |                     |
|----|--------|-------------|----------|----------|----------|---------------------|---------------------|---------------------|---------------------|
|    |        | 2006        | 2007     | 2008     | 2009     | 2006                | 2007                | 2008                | 2009                |
| 1  | AKRA   | -0.05516    | -0.01229 | -0.06676 | -0.08132 | 0.000000000000505   | 0.000000000000421   | 0.000000000000286   | 0.000000000000205   |
| 2  | AMFG   | -0.0445     | -0.09975 | -0.10364 | -0.1377  | 0.000000000000639   | 0.000000000000614   | 0.000000000000555   | 0.000000000000502   |
| 3  | AQUA   | -0.01068    | -0.06297 | -0.04647 | -0.22582 | 0.0000000000001369  | 0.0000000000001257  | 0.0000000000001122  | 0.0000000000000997  |
| 4  | ASGR   | -0.15312    | -0.085   | -0.16769 | -0.19394 | 0.0000000000001928  | 0.0000000000001710  | 0.0000000000001601  | 0.0000000000001189  |
| 5  | ASII   | -0.11297    | -0.08156 | -0.02195 | -0.01604 | 0.0000000000000021  | 0.0000000000000017  | 0.0000000000000016  | 0.0000000000000012  |
| 6  | AUTO   | 0.004542    | 0.063447 | 0.022008 | 0.043332 | 0.0000000000000330  | 0.0000000000000330  | 0.0000000000000289  | 0.0000000000000251  |
| 7  | DYNA   | -0.08291    | -0.08499 | -0.14232 | -0.0924  | 0.0000000000000931  | 0.0000000000000890  | 0.0000000000000890  | 0.0000000000000810  |
| 8  | FASW   | 0.004498    | 0.007255 | -0.28422 | -0.15904 | 0.0000000000000347  | 0.0000000000000292  | 0.0000000000000265  | 0.0000000000000269  |
| 9  | HEXA   | -0.0781     | -0.13781 | 0.06605  | -0.2462  | 0.0000000000000935  | 0.0000000000000830  | 0.0000000000000723  | 0.0000000000000544  |
| 10 | HMSP   | -0.00069    | 0.145155 | -0.0542  | 0.048454 | 0.0000000000000084  | 0.0000000000000079  | 0.0000000000000064  | 0.0000000000000062  |
| 11 | INTP   | -0.05718    | -0.04374 | 0.01261  | -0.03879 | 0.0000000000000095  | 0.0000000000000104  | 0.0000000000000100  | 0.0000000000000089  |
| 12 | JPFA   | 0.010711    | 0.045075 | 0.049162 | 0.024178 | 0.0000000000000300  | 0.0000000000000276  | 0.0000000000000247  | 0.0000000000000186  |
| 13 | KAEF   | -0.08174    | -0.00263 | 0.063238 | -0.04002 | 0.0000000000000849  | 0.0000000000000793  | 0.0000000000000721  | 0.0000000000000692  |
| 14 | KBLM   | 0.025642    | -0.01918 | 0.094945 | -0.01411 | 0.00000000000003849 | 0.00000000000003579 | 0.00000000000002311 | 0.00000000000002178 |
| 15 | KLBF   | 0.007608    | 0.074124 | -0.01963 | -0.07619 | 0.0000000000000211  | 0.0000000000000216  | 0.0000000000000195  | 0.0000000000000175  |
| 16 | LTLS   | -0.00857    | 0.011189 | 0.277586 | -0.2532  | 0.0000000000000622  | 0.0000000000000546  | 0.0000000000000468  | 0.0000000000000286  |

|    |      |          |          |          |          |                    |                    |                    |                    |
|----|------|----------|----------|----------|----------|--------------------|--------------------|--------------------|--------------------|
| 17 | MLBI | -0.16191 | -0.23407 | -0.31022 | -0.19813 | 0.000000000001738  | 0.000000000001638  | 0.000000000001608  | 0.000000000001062  |
| 18 | MTDL | 0.01347  | 0.164473 | 0.084756 | -0.20929 | 0.000000000001500  | 0.000000000001350  | 0.000000000000860  | 0.000000000000776  |
| 19 | RMBA | 0.141426 | 0.338595 | 0.076243 | -0.09415 | 0.000000000000543  | 0.000000000000426  | 0.000000000000259  | 0.000000000000224  |
| 20 | SIPD | 0.037782 | 0.081884 | 0.060411 | 0.031986 | 0.000000000000864  | 0.000000000000898  | 0.000000000000772  | 0.000000000000722  |
| 21 | SMAR | 0.054903 | 0.151612 | -0.14092 | 0.062141 | 0.000000000000218  | 0.000000000000188  | 0.000000000000124  | 0.000000000000100  |
| 22 | SMCB | -0.0378  | -0.09837 | -0.12366 | -0.08431 | 0.000000000000137  | 0.000000000000142  | 0.000000000000139  | 0.000000000000130  |
| 23 | SMSM | -0.01217 | -0.03576 | -0.04725 | -0.14544 | 0.000000000001508  | 0.000000000001395  | 0.000000000001205  | 0.000000000001076  |
| 24 | SOBI | -0.0102  | 0.070826 | 0.118138 | -0.21127 | 0.000000000001676  | 0.000000000001557  | 0.000000000001187  | 0.000000000000900  |
| 25 | TCID | 0.018344 | -0.10014 | 0.018608 | -0.06984 | 0.000000000001833  | 0.000000000001488  | 0.000000000001379  | 0.000000000001098  |
| 26 | TIRA | -0.10017 | -0.06628 | -0.17287 | -0.11001 | 0.0000000000005547 | 0.0000000000004082 | 0.0000000000004186 | 0.0000000000004375 |
| 27 | TURI | -0.08713 | 0.096705 | -0.13337 | 0.044486 | 0.000000000000332  | 0.000000000000350  | 0.000000000000299  | 0.000000000000279  |
| 28 | ULTJ | -0.07346 | 0.075144 | 0.126848 | 0.02612  | 0.000000000000797  | 0.000000000000801  | 0.000000000000734  | 0.000000000000574  |
| 29 | UNTR | -0.07442 | -0.10355 | -0.12253 | -0.05618 | 0.000000000000094  | 0.000000000000089  | 0.000000000000077  | 0.000000000000044  |
| 30 | UNVR | -0.11795 | -0.06169 | -0.07098 | 0.467479 | 0.000000000000260  | 0.000000000000216  | 0.000000000000187  | 0.000000000000154  |

| NO | EMITEN | $(\Delta REV_t - \Delta REC_t) / Ait-1$ |          |         |          | PPEt/Ait-1 |         |         |         |
|----|--------|---|----------|---------|----------|------------|---------|---------|---------|
|    |        | 2006                                    | 2007     | 2008    | 2009     | 2006       | 2007    | 2008    | 2009    |
| 1  | AKRA   | 0.55612                                 | 0.67372  | 0.99101 | -0.18668 | 0.50654    | 0.55703 | 0.63348 | 0.58653 |
| 2  | AMFG   | -0.11911                                | 0.17541  | 0.23753 | -0.17627 | 0.54230    | 0.55036 | 0.48559 | 0.57397 |
| 3  | AQUA   | 0.01618                                 | 0.33366  | 0.34884 | 0.47544  | 0.35535    | 0.38007 | 0.37297 | 0.35754 |
| 4  | ASGR   | 0.10987                                 | 0.16957  | 0.38555 | 0.41422  | 0.26466    | 0.24197 | 0.31871 | 0.19744 |
| 5  | ASII   | -0.10686                                | 0.22477  | 0.41613 | 0.00062  | 0.27732    | 0.24387 | 0.29506 | 0.27175 |
| 6  | AUTO   | -0.14935                                | 0.23325  | 0.36863 | -0.05310 | 0.23746    | 0.22097 | 0.20326 | 0.17500 |
| 7  | DYNA   | 0.07727                                 | 0.10320  | 0.20317 | 0.07991  | 0.66776    | 0.59086 | 0.64168 | 0.60297 |
| 8  | FASW   | 0.04881                                 | 0.22089  | 0.12900 | -0.11266 | 0.95954    | 0.79550 | 0.69513 | 0.68587 |
| 9  | HEXA   | -0.08367                                | 0.29675  | 0.62275 | -0.22912 | 0.32984    | 0.24846 | 0.12215 | 0.14990 |
| 10 | HMSP   | 0.41813                                 | 0.00448  | 0.33609 | 0.24350  | 0.20033    | 0.27823 | 0.27611 | 0.26715 |
| 11 | INTP   | 0.06355                                 | 0.08528  | 0.23280 | 0.03303  | 0.72881    | 0.78947 | 0.75855 | 0.68871 |
| 12 | JPFA   | 0.28739                                 | 0.43462  | 0.84439 | 0.50155  | 0.40110    | 0.38683 | 0.39297 | 0.33515 |
| 13 | KAEF   | 0.32829                                 | 0.06591  | 0.26977 | 0.07600  | 0.34292    | 0.31345 | 0.28697 | 0.27811 |
| 14 | KBLM   | 0.04454                                 | -0.12143 | 0.47859 | -0.32751 | 0.65380    | 0.83134 | 0.55546 | 0.51852 |
| 15 | KLBF   | 0.02703                                 | 0.15484  | 0.15699 | 0.16505  | 0.21664    | 0.26038 | 0.25833 | 0.24512 |
| 16 | LTLS   | 0.08970                                 | 0.15602  | 0.75053 | -0.18112 | 0.32786    | 0.35001 | 0.41641 | 0.25175 |
| 17 | MLBI   | 0.09048                                 | 0.12592  | 0.56934 | 0.32126  | 0.65482    | 0.59435 | 0.64836 | 0.44707 |
| 18 | MTDL   | 0.20251                                 | 1.07878  | 0.73609 | 0.05591  | 0.04708    | 0.06074 | 0.06049 | 0.05013 |
| 19 | RMBA   | 0.42988                                 | 0.65899  | 0.35156 | 0.02318  | 0.30405    | 0.26234 | 0.26770 | 0.27157 |
| 20 | SIPD   | -0.27520                                | 0.43823  | 0.50794 | 0.58736  | 0.38615    | 0.43590 | 0.37033 | 0.46748 |
| 21 | SMAR   | 0.00781                                 | 0.51726  | 1.00507 | -0.21326 | 0.35725    | 0.37759 | 0.35502 | 0.33811 |
| 22 | SMCB   | -0.00860                                | 0.09739  | 0.13323 | 0.14272  | 0.80642    | 0.80271 | 0.77664 | 0.71152 |
| 23 | SMSM   | -0.02208                                | 0.24703  | 0.30545 | -0.01493 | 0.39062    | 0.44465 | 0.43190 | 0.36716 |

|    |      |          |         |         |          |         |         |         |         |
|----|------|----------|---------|---------|----------|---------|---------|---------|---------|
| 24 | SOBI | 0.10976  | 0.32226 | 0.50246 | 0.00419  | 0.40385 | 0.39720 | 0.41595 | 0.58330 |
| 25 | TCID | 0.05257  | 0.14123 | 0.25361 | 0.12653  | 0.55541 | 0.46559 | 0.53363 | 0.43902 |
| 26 | TIRA | 0.12829  | 0.09033 | 0.12405 | -0.07413 | 0.46632 | 0.30507 | 0.26671 | 0.24454 |
| 27 | TURI | -0.25213 | 0.13015 | 0.41935 | 0.07991  | 0.16856 | 0.22117 | 0.18918 | 0.19543 |
| 28 | ULTJ | 0.09497  | 0.20262 | 0.18121 | 0.12897  | 0.62993 | 0.61310 | 0.56232 | 0.46471 |
| 29 | UNTR | 0.07108  | 0.31050 | 0.71274 | 0.01517  | 0.48820 | 0.49139 | 0.73103 | 0.51803 |
| 30 | UNVR | 0.29853  | 0.24417 | 0.52696 | 0.36388  | 0.44886 | 0.47553 | 0.47997 | 0.46672 |

| NO | EMITEN | NDAit    |          |          |          | DAit     |          |          |          |
|----|--------|----------|----------|----------|----------|----------|----------|----------|----------|
|    |        | 2006     | 2007     | 2008     | 2009     | 2006     | 2007     | 2008     | 2009     |
| 1  | AKRA   | 0.06448  | 0.085704 | 0.150974 | -0.12302 | -0.11964 | -0.098   | -0.21773 | 0.041701 |
| 2  | AMFG   | -0.10102 | -0.032   | -0.00854 | -0.11886 | 0.056518 | -0.06775 | -0.0951  | -0.01883 |
| 3  | AQUA   | -0.04377 | 0.028482 | 0.033045 | 0.065243 | 0.03308  | -0.09145 | -0.07951 | -0.29106 |
| 4  | ASGR   | -0.00932 | 0.007935 | 0.049054 | 0.072126 | -0.1438  | -0.09293 | -0.21674 | -0.26607 |
| 5  | ASII   | -0.06259 | 0.020816 | 0.059502 | -0.03627 | -0.05038 | -0.10238 | -0.08145 | 0.020228 |
| 6  | AUTO   | -0.06736 | 0.025903 | 0.060497 | -0.03609 | 0.071906 | 0.037544 | -0.03849 | 0.07942  |
| 7  | DYNA   | -0.07109 | -0.05461 | -0.03763 | -0.06178 | -0.01182 | -0.03037 | -0.10469 | -0.03062 |
| 8  | FASW   | -0.11696 | -0.05403 | -0.06244 | -0.11872 | 0.121459 | 0.06128  | -0.22178 | -0.04032 |
| 9  | HEXA   | -0.06411 | 0.037332 | 0.131847 | -0.07462 | -0.01398 | -0.17514 | -0.0658  | -0.17158 |
| 10 | HMSF   | 0.07267  | -0.03622 | 0.042992 | 0.022156 | -0.07336 | 0.181373 | -0.09719 | 0.026298 |
| 11 | INTP   | -0.08254 | -0.08549 | -0.04624 | -0.08443 | 0.025351 | 0.041755 | 0.058849 | 0.04564  |
| 12 | JPFA   | 0.014651 | 0.051604 | 0.148307 | 0.074457 | -0.00394 | -0.00653 | -0.09914 | -0.05028 |
| 13 | KAEF   | 0.032181 | -0.02632 | 0.025753 | -0.01918 | -0.11392 | 0.023682 | 0.037486 | -0.02084 |
| 14 | KBLM   | -0.07701 | -0.1403  | 0.039472 | -0.14743 | 0.10265  | 0.121122 | 0.055473 | 0.133314 |
| 15 | KLBF   | -0.0226  | 0.00196  | 0.002749 | 0.006435 | 0.030205 | 0.072164 | -0.02238 | -0.08263 |
| 16 | LTLS   | -0.02259 | -0.00977 | 0.122826 | -0.07684 | 0.014014 | 0.020958 | 0.15476  | -0.17636 |
| 17 | MLBI   | -0.06621 | -0.04967 | 0.048623 | 0.016553 | -0.0957  | -0.1844  | -0.35884 | -0.21469 |
| 18 | MTDL   | 0.041888 | 0.24861  | 0.167084 | 0.00659  | -0.02842 | -0.08414 | -0.08233 | -0.21588 |
| 19 | RMBA   | 0.061568 | 0.121687 | 0.047799 | -0.03087 | 0.079859 | 0.216908 | 0.028445 | -0.06328 |
| 20 | SIPD   | -0.11724 | 0.045887 | 0.071265 | 0.077148 | 0.155024 | 0.035997 | -0.01085 | -0.04516 |
| 21 | SMAR   | -0.04601 | 0.072512 | 0.191633 | -0.09606 | 0.100916 | 0.0791   | -0.33255 | 0.158204 |
| 22 | SMCB   | -0.11011 | -0.08438 | -0.07236 | -0.06138 | 0.072304 | -0.01398 | -0.0513  | -0.02294 |
| 23 | SMSM   | -0.0576  | -0.00079 | 0.014822 | -0.05275 | 0.045433 | -0.03497 | -0.06208 | -0.09268 |
| 24 | SOBI   | -0.02799 | 0.023473 | 0.063849 | -0.07716 | 0.017792 | 0.047352 | 0.05429  | -0.1341  |
| 25 | TCID   | -0.06191 | -0.02878 | -0.01115 | -0.02872 | 0.080257 | -0.07136 | 0.029756 | -0.04112 |
| 26 | TIRA   | -0.03195 | -0.01938 | -0.00621 | -0.05041 | -0.06822 | -0.0469  | -0.16665 | -0.0596  |
| 27 | TURI   | -0.08259 | 0.001339 | 0.074455 | -0.00717 | -0.00454 | 0.095366 | -0.20782 | 0.051654 |
| 28 | ULTJ   | -0.06181 | -0.03393 | -0.03222 | -0.03158 | -0.01165 | 0.109075 | 0.159071 | 0.057696 |
| 29 | UNTR   | -0.0485  | 0.008053 | 0.071674 | -0.0658  | -0.02592 | -0.11161 | -0.1942  | 0.009629 |
| 30 | UNVR   | 0.010903 | -0.00561 | 0.061101 | 0.024061 | -0.12885 | -0.05608 | -0.13208 | 0.443417 |

## Lampiran P1 Hasil Uji Statistik Deskriptif

### Descriptive Statistics

|                    | N   | Minimum | Maximum | Mean      | Std. Deviation |
|--------------------|-----|---------|---------|-----------|----------------|
| DA                 | 120 | -,35884 | ,44342  | -,0278591 | ,11678190      |
| ACIND              | 120 | ,67     | 1,00    | ,9945     | ,04242         |
| ACMEET             | 120 | 2       | 23      | 6,79      | 3,639          |
| ACCOMP             | 120 | 0       | 1       | ,66       | ,476           |
| AUD                | 120 | 0       | 1       | ,74       | ,440           |
| Valid N (listwise) | 120 |         |         |           |                |

## Lampiran P2 Hasil Uji Normalitas

### One-Sample Kolmogorov-Smirnov Test

|                                  |                | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N                                |                | 120                     |
| Normal Parameters <sup>a,b</sup> | Mean           | ,0000000                |
|                                  | Std. Deviation | ,11140348               |
| Most Extreme Differences         | Absolute       | ,056                    |
|                                  | Positive       | ,042                    |
|                                  | Negative       | -,056                   |
| Kolmogorov-Smirnov Z             |                | ,612                    |
| Asymp. Sig. (2-tailed)           |                | ,848                    |

a. Test distribution is Normal.

b. Calculated from data.

## Lampiran P3 Hasil Uji Multikolinearitas

### Coefficients<sup>a</sup>

| Model |        | Collinearity Statistics |       |
|-------|--------|-------------------------|-------|
|       |        | Tolerance               | VIF   |
| 1     | ACIND  | ,928                    | 1,077 |
|       | ACMEET | ,962                    | 1,039 |
|       | ACCOMP | ,909                    | 1,100 |
|       | AUD    | ,919                    | 1,088 |

a. Dependent Variable: DA



### Lampiran P4 Hasil Uji Heteroskedastisitas

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t     | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|
|       |            | B                           | Std. Error | Beta                      |       |      |
| 1     | (Constant) | -,039                       | ,162       |                           | -,239 | ,812 |
|       | ACIND      | ,115                        | ,166       | ,067                      | ,691  | ,491 |
|       | ACMEET     | ,000                        | ,002       | -,005                     | -,056 | ,955 |
|       | ACCOMP     | ,005                        | ,015       | ,032                      | ,334  | ,739 |
|       | AUD        | ,007                        | ,016       | ,044                      | ,452  | ,652 |

a. Dependent Variable: ABS\_RES

### Lampiran P5 Hasil Uji Autokorelasi

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

| Model | Change Statistics |          |     |     |               | Durbin-Watson |
|-------|-------------------|----------|-----|-----|---------------|---------------|
|       | R Square Change   | F Change | df1 | df2 | Sig. F Change |               |
| 1     | ,090 <sup>a</sup> | 2,843    | 4   | 115 | ,027          | 1,653         |

a. Predictors: (Constant), AUD, ACMEET, ACIND, ACCOMP

b. Dependent Variable: DA

### Lampiran P6 Hasil Uji Autokorelasi Setelah Diobati

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

| Model | Change Statistics |          |     |     |               | Durbin-Watson |
|-------|-------------------|----------|-----|-----|---------------|---------------|
|       | R Square Change   | F Change | df1 | df2 | Sig. F Change |               |
| 1     | ,054 <sup>a</sup> | 1,640    | 4   | 114 | ,169          | 1,850         |

a. Predictors: (Constant), AUD, ACMEET, ACIND, ACCOMP

b. Dependent Variable: LAG\_DA

### Lampiran P7 Hasil Uji Regresi Linear Berganda

**Coefficients<sup>a</sup>**

| Model |            | Unstandardized Coefficients |            | Standardized Coefficients | t      | Sig. |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|
|       |            | B                           | Std. Error | Beta                      |        |      |
| 1     | (Constant) | ,304                        | ,248       |                           | 1,226  | ,223 |
|       | ACIND      | -,311                       | ,254       | -,113                     | -1,225 | ,223 |
|       | ACMEET     | -,003                       | ,003       | -,093                     | -1,031 | ,305 |
|       | ACCOMP     | ,056                        | ,023       | ,229                      | 2,460  | ,015 |
|       | AUD        | -,052                       | ,025       | -,197                     | -2,123 | ,036 |

a. Dependent Variable: DA