

BAB V

KESIMPULAN DAN SARAN

5.1 Kesimpulan

Hasil dari analisis penelitian diatas memperlihatkan bahwa hipotesis (ha) yang menyatakan ada perbedaan reaksi pasar terhadap informasi laba (yang tercermin dalam ERC) pada laporan keuangan yang diaudit oleh KAP *big 4* dengan yang diaudit oleh KAP *non big 4* terdukung. Hasil penelitian menunjukkan bahwa ERC pada laporan keuangan yang diaudit oleh KAP *big 4* lebih baik dibandingkan dengan ERC pada laporan keuangan yang diaudit oleh KAP *non big 4*. Hal ini ditunjukkan dengan ERC pada laporan keuangan yang diaudit oleh KAP *big 4* lebih tinggi dibandingkan dengan ERC pada laporan keuangan yang diaudit oleh KAP *non big 4*.

Penelitian ini mendukung pendapat yang dikemukakan oleh Riyatno (2007) dan Teoh dan Wong (1993) menunjukkan bahwa KAP berskala besar lebih dapat dipercaya, hal ini dibuktikan dengan ERC untuk perusahaan yang lebih tinggi dibandingkan ERC untuk perusahaan yang diaudit KAP berskala kecil.

5.2 Keterbatasan

Penelitian ini masih memiliki berbagai keterbatasan. Berikut adalah keterbatasan penelitian dan saran untuk penelitian berikutnya :

1. Sampel yang digunakan dalam penelitian ini adalah laporan keuangan tahun 2004-2008. Hal ini disebabkan karena data terbaru mengenai pengukuran reaksi pasar di PDDBE UGM yaitu tahun 2009 (ERC untuk laporan keuangan tahun 2008).

5.3 Saran

Berikut adalah saran untuk penelitian yang berikutnya, yaitu :

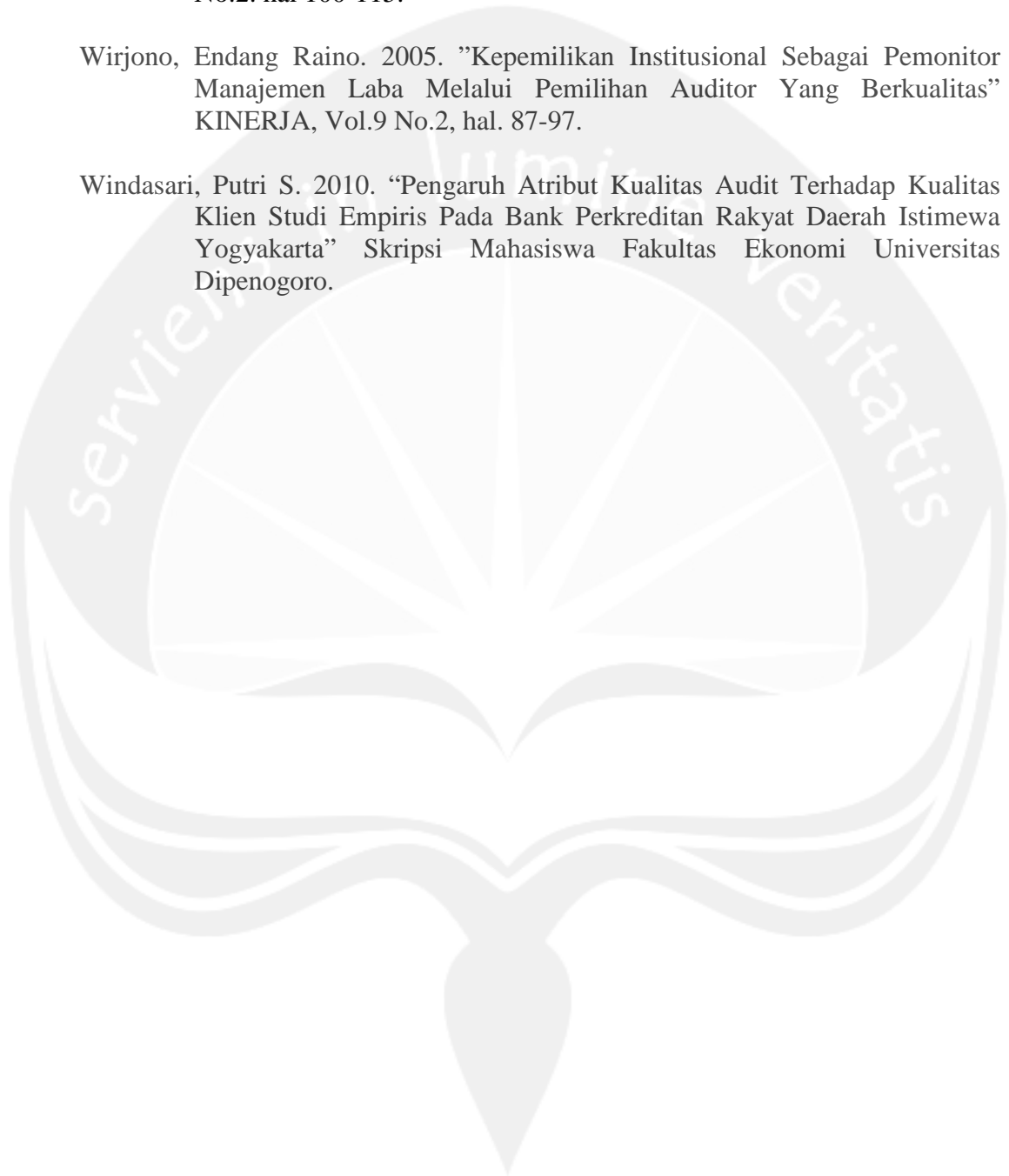
1. Untuk penelitian mendatang dapat menggunakan tahun sampel yang lebih panjang sehingga dapat diambil kesimpulan yang lebih baik mengenai adanya perbedaan *earnings response coefficient* di industri manufaktur.

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LAMPIRAN

1. Daftar Sampel Penelitian dan Variabel Yang Diuji

| NO | KODE | CAR 04 | CAR 05 | CAR 06 | CAR 07 | CAR 08 | UE 04 | UE 05 | UE 06 | UE 07 | UE 08 | KAP | ERC |
|----|------|----------|----------|----------|----------|----------|-----------|----------|----------|----------|----------|-----|----------|
| 1 | AQUA | -0.00145 | 0.00000 | 0.00000 | -0.12312 | -0.02370 | 0.04504 | -0.04310 | -0.01868 | 0.01178 | 0.00964 | 1 | -0.36000 |
| 2 | MLBI | 0.00041 | 0.00876 | -0.00009 | 0.00000 | 0.09109 | -0.00431 | -0.00033 | -0.01276 | 0.00933 | 0.11902 | 1 | 0.72000 |
| 3 | PSDN | 0.00000 | 0.00000 | 0.12030 | -0.44292 | 0.00000 | -20.68182 | 0.76190 | -0.92500 | -0.14000 | 0.25490 | 1 | -0.00400 |
| 4 | SKLT | 0.00000 | 0.00017 | 0.00000 | 0.00000 | 0.00000 | -2.01429 | 1.54889 | -0.31500 | 0.00351 | -0.02667 | 0 | 0.00000 |
| 5 | STTP | 0.22520 | -0.00817 | 0.00000 | -0.02004 | 0.01606 | -0.01111 | -0.07778 | 0.02000 | 0.00476 | -0.02162 | 0 | -0.47300 |
| 6 | SMAR | -0.00328 | -0.00196 | 0.00117 | -0.00345 | -0.02097 | -0.09984 | 0.05774 | 0.11895 | 0.03425 | 0.00333 | 0 | 0.03100 |
| 7 | AISA | -0.10070 | -0.00087 | 0.00000 | 0.05038 | 0.00512 | 0.04156 | -0.00029 | 0.00042 | 0.08560 | 0.00283 | 0 | 0.23600 |
| 8 | ULTJ | 0.02268 | 0.01962 | 0.07621 | -0.14410 | 0.03527 | -0.00444 | 0.00000 | 0.00968 | 0.01149 | 0.14615 | 0 | 0.23400 |
| 9 | GGRM | -0.00852 | 0.01738 | -0.03131 | -0.02214 | -0.01487 | -0.00191 | 0.00384 | -0.03931 | 0.02216 | 0.02671 | 1 | 0.20500 |
| 10 | HMSP | -0.00013 | -0.00753 | 0.03202 | 0.00796 | -0.02481 | 0.03151 | 0.01353 | 0.02933 | 0.00227 | 0.00697 | 1 | 0.79900 |
| 11 | CNTX | 0.01583 | 0.00000 | 0.00117 | 0.00000 | 0.00000 | 0.15172 | -0.08383 | 0.38106 | -1.49200 | -1.00113 | 1 | 0.00400 |
| 12 | RDTX | 0.00000 | 0.00129 | 0.00000 | -0.00947 | 0.00000 | 0.02222 | 0.04121 | 0.06024 | 0.00104 | 0.06260 | 0 | 0.12800 |
| 13 | MYRX | 0.00156 | 0.00000 | 0.02062 | -0.00727 | 0.00000 | 0.26667 | -0.26667 | -0.60000 | -0.22857 | -0.32836 | 0 | -0.01700 |
| 14 | SRSN | 0.04432 | -0.00419 | -0.00023 | -0.01217 | -0.14731 | -0.04733 | 0.88700 | 0.00095 | 0.00300 | -0.00872 | 0 | 0.02400 |
| 15 | KARW | 0.00000 | 0.00000 | 0.00000 | -0.02171 | 0.00000 | 0.10244 | 0.00244 | -0.64500 | 1.30476 | -0.28250 | 0 | -0.01200 |
| 16 | PBRX | -0.00671 | 0.00043 | 0.09016 | 0.02591 | 0.02850 | 0.01299 | 0.00741 | -0.00267 | 0.08684 | -0.41690 | 0 | -0.00800 |
| 17 | BIMA | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00968 | 0.09362 | 0.17191 | 0.17826 | 0.05391 | -0.41444 | 0 | -0.01700 |
| 18 | RICY | -0.00888 | 0.04594 | -0.01095 | 0.00343 | 0.00000 | 0.27273 | 0.04225 | 0.00784 | 0.01042 | -0.14286 | 0 | -0.01900 |
| 19 | SIMM | -0.00564 | 0.00000 | 0.02453 | 0.00000 | 0.00000 | 0.11556 | -0.02273 | 0.02581 | 0.03871 | -0.30286 | 0 | 0.00500 |

| NO | KODE | CAR 04 | CAR 05 | CAR 06 | CAR 07 | CAR 08 | UE 04 | UE 05 | UE 06 | UE 07 | UE 08 | KAP | ERC |
|----|------|----------|----------|----------|----------|----------|-----------|-----------|----------|----------|----------|-----|----------|
| 20 | BRPT | -0.05029 | -0.01767 | 0.03553 | -0.10500 | -0.00361 | -0.52963 | 0.70444 | -0.47091 | 0.00469 | -0.17607 | 0 | -0.01600 |
| 21 | SULI | 0.09219 | -0.00969 | -0.00718 | 0.00381 | -0.03824 | 1.73636 | 0.37831 | -0.08000 | 0.02606 | -0.07008 | 1 | 0.06000 |
| 22 | TIRT | -0.00062 | -0.02761 | -0.03364 | -0.11555 | 0.00000 | 0.01333 | 0.00000 | -0.07200 | 0.00000 | -0.58120 | 0 | -0.07800 |
| 23 | FASW | 0.03294 | 0.00693 | -0.00951 | -0.00001 | 0.00000 | -0.03077 | 0.00000 | 0.03900 | 0.00696 | -0.01910 | 1 | -0.47300 |
| 24 | SPMA | -0.01394 | -0.04443 | 0.01990 | -0.01044 | 0.10706 | -0.37500 | 0.40000 | 0.08333 | -0.02381 | -0.10370 | 0 | -0.06700 |
| 25 | SAIP | 0.00000 | 0.00000 | -0.02412 | 0.00000 | 0.00000 | -17.24615 | -11.38462 | 5.26750 | 0.16250 | -0.75522 | 0 | 0.00000 |
| 26 | CLPI | 0.00668 | 0.00435 | -0.00495 | 0.00685 | 0.00000 | 0.01250 | 0.01042 | -0.00247 | 0.00714 | 0.02237 | 0 | 0.18800 |
| 27 | SOBI | -0.01687 | -0.02731 | 0.00010 | 0.15448 | 0.00295 | 0.01733 | 0.00093 | -0.03860 | -0.02722 | 0.04240 | 1 | -0.99100 |
| 28 | DPNS | -0.01675 | -0.00350 | 0.00000 | -0.00071 | 0.00000 | 0.25532 | -0.02200 | -0.03762 | 0.02600 | -0.07436 | 0 | -0.05200 |
| 29 | INCI | -0.02012 | 0.01767 | -0.01496 | 0.02703 | 0.03004 | 0.06000 | -0.00227 | -0.24658 | 0.19184 | -0.00714 | 0 | 0.07400 |
| 30 | APLI | -0.06693 | 0.07709 | -0.01462 | 0.15764 | -0.01777 | -0.16886 | 0.06743 | 0.11300 | -0.08875 | -0.00286 | 0 | 0.05900 |
| 31 | TRST | 0.02395 | -0.04339 | -0.00479 | 0.00234 | -0.00102 | -0.18214 | -0.01951 | 0.02000 | -0.02069 | 0.08621 | 1 | -0.10900 |
| 32 | SMGR | 0.06583 | 0.09078 | -0.02224 | 0.02270 | -0.04433 | 0.02930 | 0.04492 | 0.02781 | -0.05193 | 0.02250 | 1 | 0.27200 |
| 33 | ALMI | -0.10973 | 0.03867 | -0.11105 | -0.04792 | -0.06574 | 1.08837 | 0.01124 | 0.44478 | -0.19419 | -0.09263 | 0 | -0.07100 |
| 34 | BTON | 0.00000 | 0.00000 | 0.00000 | 0.01186 | 0.09869 | 0.06842 | -0.01500 | -0.02500 | 0.22000 | 0.36216 | 1 | 0.22500 |
| 35 | JKSW | 0.03094 | 0.03087 | -0.05467 | 0.25133 | 0.10552 | -13.32500 | 5.36923 | -0.52308 | -1.86207 | 0.14167 | 0 | 0.00000 |
| 36 | JPRS | 0.06785 | -0.00131 | 0.00445 | 0.16232 | 0.02708 | 0.85316 | -0.21111 | -0.06000 | -0.07799 | 0.03099 | 1 | 0.02500 |
| 37 | LION | 0.00297 | -0.06531 | 0.00000 | 0.00913 | -0.00688 | 0.25529 | -0.05118 | 0.01550 | 0.04045 | 0.11476 | 0 | 0.15000 |
| 38 | LMSH | 0.03180 | 0.00000 | 0.00000 | 0.02558 | 0.00000 | 0.73636 | -0.09508 | -0.07895 | 0.20059 | 0.16333 | 0 | 0.04000 |
| 39 | TBMS | 0.00000 | 0.00000 | 0.03121 | 0.00000 | 0.00000 | -0.29273 | -0.24200 | 0.68788 | -0.48033 | -0.28582 | 1 | 0.03000 |
| 40 | KICI | -0.04591 | 0.05036 | 0.00000 | 0.00000 | 0.00000 | -0.18500 | 0.29744 | -0.16923 | 2.10476 | -0.68148 | 0 | 0.00500 |
| 41 | KDSI | 0.00760 | 0.24242 | -0.06637 | -0.00702 | 0.20152 | 0.83429 | -0.82308 | 0.38750 | 0.21429 | -0.08000 | 0 | -0.18200 |
| 42 | ARNA | 0.00428 | -0.02104 | 0.02390 | -0.08989 | 0.00000 | 0.01695 | 0.03729 | -0.02759 | 0.06667 | 0.03158 | 1 | 1.11300 |
| 43 | IKAI | -0.10409 | -0.03085 | -0.14746 | -0.00881 | 0.00000 | 0.92000 | 0.08800 | -0.11250 | 0.19091 | -0.01982 | 0 | -0.03200 |

| NO | KODE | CAR 04 | CAR 05 | CAR 06 | CAR 07 | CAR 08 | UE 04 | UE 05 | UE 06 | UE 07 | UE 08 | KAP | ERC |
|----|------|----------|----------|----------|----------|----------|----------|----------|----------|----------|----------|-----|----------|
| 44 | JECC | -0.06190 | -0.01578 | -0.10062 | -0.05113 | 0.07440 | -0.01429 | -0.05333 | 0.06667 | 0.67273 | -0.32128 | 0 | -0.09700 |
| 45 | KBLM | -0.08744 | 0.00515 | -0.05146 | 0.01455 | -0.10215 | 0.25714 | 0.51429 | -0.05000 | -0.04706 | -0.00833 | 0 | 0.05000 |
| 46 | KBLI | -0.02751 | -0.05121 | 0.00906 | 0.00099 | -0.01887 | -0.28750 | 0.57143 | 0.11429 | -0.12500 | 0.01111 | 1 | -0.03700 |
| 47 | SCCO | 0.00000 | -0.02356 | 0.00000 | 0.00000 | 0.00000 | -0.23707 | 0.44500 | -0.02273 | 0.00977 | -0.14414 | 0 | -0.03700 |
| 48 | VOKS | -0.11407 | 0.30137 | 0.00000 | -0.00096 | 0.00000 | -2.33333 | 3.07879 | -0.59649 | 0.05366 | -0.07284 | 0 | 0.07800 |
| 49 | ASII | 0.01914 | 0.00984 | 0.00713 | 0.03264 | 0.01712 | 0.04800 | 0.00135 | -0.04225 | 0.04414 | 0.02421 | 1 | 0.21700 |
| 50 | AUTO | -0.07564 | 0.00642 | -0.00863 | 0.00667 | 0.03439 | 0.01161 | 0.03688 | 0.00143 | 0.07658 | 0.04331 | 1 | 0.74800 |
| 51 | GJTL | 0.07263 | 0.02621 | 0.01216 | 0.09318 | 0.02444 | -0.22545 | -0.06462 | -0.12857 | -0.01897 | -0.41837 | 1 | 0.07500 |
| 52 | GDYR | -0.01121 | 0.01020 | 0.02771 | 0.00521 | 0.01984 | 0.05573 | -0.08988 | 0.09775 | 0.06288 | -0.07800 | 1 | -0.01800 |
| 53 | BRAM | 0.00000 | -0.00317 | 0.00000 | 0.00000 | 0.00000 | -0.07368 | 0.21500 | -0.23936 | 0.02421 | 0.06526 | 1 | -0.00600 |
| 54 | INDS | -0.08023 | -0.01621 | 0.00000 | -0.00816 | -0.05939 | -0.88143 | 0.57000 | 0.42800 | 0.41200 | 0.40345 | 0 | 0.04500 |
| 55 | NIPS | 0.02581 | 0.14004 | -0.07137 | 0.00000 | -0.01019 | -0.55692 | 0.24750 | 0.19154 | -0.10882 | -0.09514 | 0 | 0.03200 |
| 56 | ADMG | 0.07173 | 0.01455 | 0.07791 | -0.09054 | -0.06790 | -0.46133 | -0.51594 | -0.25000 | 0.42000 | -0.47429 | 1 | -0.10500 |
| 57 | PRAS | -0.02160 | 0.00000 | 0.00497 | -0.07419 | -0.09204 | 0.00333 | -0.11750 | -0.09630 | 0.11111 | -0.22556 | 0 | 0.00100 |
| 58 | SMSM | -0.02151 | 0.02277 | 0.00000 | -0.00543 | -0.10908 | 0.02642 | 0.02414 | -0.01639 | 0.02857 | 0.01860 | 0 | -0.26000 |
| 59 | INAF | -0.05960 | 0.00696 | -0.00594 | 0.00362 | 0.15636 | 0.25882 | 0.00588 | 0.01739 | -0.01000 | -0.00976 | 0 | -0.41600 |
| 60 | MERK | -0.03404 | 0.00991 | -0.00099 | 0.00000 | -0.00815 | 0.01775 | 0.00092 | 0.05296 | 0.00330 | 0.00949 | 1 | -0.09100 |
| 61 | PYFA | 0.04497 | 0.02913 | -0.02319 | -0.08785 | 0.06065 | 0.02500 | -0.01667 | 0.02222 | 0.00000 | 0.01235 | 0 | -0.36000 |
| 62 | SCPI | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.14046 | -0.08906 | -0.01287 | -0.04109 | 0.15622 | 0.05233 | 1 | 0.15300 |
| 63 | SQBI | 0.00000 | 0.00000 | 0.00000 | 0.00000 | 0.00642 | 0.08922 | -0.08734 | 0.31733 | 0.01584 | 0.39152 | 1 | 0.01000 |
| 64 | TCID | -0.00425 | -0.00876 | -0.00144 | 0.00017 | -0.12155 | 0.05702 | 0.01650 | -0.01024 | 0.00892 | -0.00524 | 1 | 0.73500 |
| 65 | UNVR | 0.01662 | 0.00745 | 0.00631 | -0.00369 | 0.01364 | 0.00607 | -0.00091 | 0.00865 | 0.00470 | 0.00859 | 1 | 0.48700 |

DAFTAR NAMA PERUSAHAAN YANG TERPILIH SEBAGAI SAMPEL

| No. | Nama Perusahaan | Kode |
|-----|--|------|
| 1. | PT. Aqua Golden Mississippi Tbk. | AQUA |
| 2. | PT. Multi Bintang Indonesia Tbk. | MLBI |
| 3. | PT. Prasadha Aneka Niaga Tbk. | PSDN |
| 4. | PT. Sekar Laut Tbk. | SKLT |
| 5. | PT. Siantar Top Tbk. | STTP |
| 6. | PT. Sinar Mas Agro Resources And Technology (SMART) Tbk. | SMAR |
| 7. | PT. Tiga Pilar Sejahtera Food Tbk. | AISA |
| 8. | PT. Ultrajaya Milk Industry & Trading Company Tbk. | ULTJ |
| 9. | PT. Gudang Garam Tbk. | GGRM |
| 10. | PT. Hanjaya Mandala Sampoerna Tbk. | HMSP |
| 11. | PT. Century Textile Industry (CENTEX) Tbk. | CNTX |
| 12. | PT. Roda Vivatex Tbk. | RDTX |
| 13. | PT. Hanson International Tbk. | MYRX |
| 14. | PT. Indo Acidatama Tbk. | SRSN |
| 15. | PT. Karwell Indonesia Tbk. | KARW |
| 16. | PT. Pan Brothers Tex Tbk. | PBRX |
| 17. | PT. Primarindo Asia Infrastructure Tbk. | BIMA |
| 18. | PT. Ricky Putra Globalindo Tbk. | RICY |
| 19. | PT. Surya Intrindo Makmur Tbk. | SIMM |
| 20. | PT. Barito Pasific Tbk. | BRPT |
| 21. | PT. Sumalindo Lestari Jaya Tbk. | SULI |
| 22. | PT. Tirta Mahakam Resources Tbk. | TIRT |
| 23. | PT. Fajar Surya Wisesa Tbk. | FASW |
| 24. | PT. Suparma Tbk. | SPMA |
| 25. | PT. Surabaya Agung Industri Pulp & Kertas Tbk. | SAIP |
| 26. | PT. Colorpark Indonesia Tbk. | CLPI |
| 27. | PT. Sorini Agro Asia Corporindo Tbk. | SOBI |
| 28. | PT. Duta Pertiwi Nusantara Tbk. | DPNS |
| 29. | PT. Intanwijaya International Tbk. | INCI |
| 30. | PT. Asiaplast Industries Tbk. | APLI |
| 31. | PT. Trias Sentosa Tbk. | TRST |
| 32. | PT. Semen Gresik (Persero) Tbk. | SMGR |
| 33. | PT. Alumindo Light Metal Industry Tbk. | ALMI |
| 34. | PT. Betonjaya Manunggal Tbk. | BTON |
| 35. | PT. Jakarta Kyoei Steel Works Tbk. | JKSW |
| 36. | PT. Jaya Pari Steel Tbk. | JPRS |
| 37. | PT. Lion Metal Works Tbk. | LION |
| 38. | PT. Lionmesh Prima Tbk. | LMSH |
| 39. | PT. Tembaga Mulia Semaman Tbk. | TBMS |
| 40. | PT. Kedaung Indah Can Tbk. | KICI |

| | | |
|-----|---|------|
| 41. | PT. Kedawung Setia Industrial Tbk. | KDSI |
| 42. | PT. Arwana Citramulia Tbk. | ARNA |
| 43. | PT. Intikeramik Alamasri Industri Tbk. | IKAI |
| 44. | PT. Jembo Cable Company Tbk. | JECC |
| 45. | PT. Kabelindo Murni Tbk. | KBLM |
| 46. | PT. KMI Wire and Cable Tbk. | KBLI |
| 47. | PT. Supreme Cable Manufacturing & Commerce Tbk. | SCCO |
| 48. | PT. Voksel Electric Tbk. | VOKS |
| 49. | PT. Astra International Tbk. | ASII |
| 50. | PT. Astra Otoparts Tbk. | AUTO |
| 51. | PT. Gajah Tunggal Tbk. | GJTL |
| 52. | PT. Goodyear Indonesia Tbk. | GDYR |
| 53. | PT. Indo Kordsa Tbk. | BRAM |
| 54. | PT. Indospring Tbk. | INDS |
| 55. | PT. Nipress Tbk. | NIPS |
| 56. | PT. Polychem Indonesia Tbk. | ADMG |
| 57. | PT. Prima Alloy Steel Tbk. | PRAS |
| 58. | PT. Selamat Sempurna Tbk. | SMSM |
| 59. | PT. Indofarma (Persero) Tbk. | INAF |
| 60. | PT. Merck Tbk. | MERK |
| 61. | PT. Pyridam Farma Tbk. | PYFA |
| 62. | PT. Schering-Plough Indonesia Tbk. | SCPI |
| 63. | PT. Taisho Pharmaceutical Indonesia Tbk. | SQBI |
| 64. | PT. Mandom Indonesia Tbk. | TCID |
| 65. | PT. Unilever Indonesia Tbk. | UNVR |

DAFTAR TABEL HASIL PENGUJIAN

Tabel 4.2.1.1

Uji Normalitas ERC pada KAP Non Big Four

One-Sample Kolmogorov-Smirnov Test

| | | KAP | ERC |
|----------------------------------|----------------|-------------------|-----------|
| N | | 45 | 45 |
| Normal Parameters ^{a,b} | Mean | .00 | -.0006456 |
| | Std. Deviation | .000 ^c | .59503377 |
| Most Extreme Differences | Absolute | | .325 |
| | Positive | | .254 |
| | Negative | | -.325 |
| Kolmogorov-Smirnov Z | | | 2.177 |
| Asymp. Sig. (2-tailed) | | | .000 |

Tabel 4.2.1.2

Uji Normalitas ERC pada KAP Big Four

One-Sample Kolmogorov-Smirnov Test

| | | KAP | ERC |
|----------------------------------|----------------|---------------------|----------|
| N | | 27 | 27 |
| Normal Parameters ^{a,b} | Mean | 1.0000 | .136444 |
| | Std. Deviation | .00000 ^c | .4317294 |
| Most Extreme Differences | Absolute | | .174 |
| | Positive | | .159 |
| | Negative | | -.174 |
| Kolmogorov-Smirnov Z | | | .903 |
| Asymp. Sig. (2-tailed) | | | .389 |

Tabel 4.2.1.3

Uji Normalitas ERC pada KAP Non Big Four Setelah Trimming

One-Sample Kolmogorov-Smirnov Test

| | | KAP | ERC |
|----------------------------------|----------------|---------------------|----------|
| N | | 38 | 38 |
| Normal Parameters ^{a,b} | Mean | .0000 | -.058515 |
| | Std. Deviation | .00000 ^c | .1858406 |
| Most Extreme Differences | Absolute | | .191 |
| | Positive | | .126 |
| | Negative | | -.191 |
| Kolmogorov-Smirnov Z | | | 1.176 |
| Asymp. Sig. (2-tailed) | | | .126 |

Tabel 4.2.2.1

Deskriptif KAP Non Big Four

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|----------|----------------|
| KAP | 38 | .00 | .00 | .0000 | .00000 |
| ERC | 38 | -.7100 | .2360 | -.058515 | .1858406 |
| Valid N (listwise) | 38 | | | | |

Tabel 4.2.2.2

Deskriptif KAP Big Four

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------|---------|---------|----------------|
| KAP | 27 | 1.00 | 1.00 | 1.0000 | .00000 |
| ERC | 27 | -.9910 | 1.1130 | .136444 | .4317294 |
| Valid N (listwise) | 27 | | | | |

Tabel 4.2.3.1

Group Statistics

| KAP | | N | Mean | Std. Deviation | Std. Error Mean |
|-----|--------------|----|----------|----------------|-----------------|
| ERC | Big Four | 27 | .136444 | .4317294 | .0830864 |
| | Non Big Four | 38 | -.058515 | .1858406 | .0301473 |

Tabel 4.2.3.2

Independet T-Test

| | | Levene's Test for Equality of Variances | | t-test for Equality of Means | | | | | | |
|-----|-----------------------------|---|------|------------------------------|--------|-----------------|-----------------|---|----------|----------|
| | | | | | | | | 95% Confidence Interval of the Difference | | |
| | | F | Sig. | t | df | Sig. (2-tailed) | Mean Difference | Std. Error Difference | Lower | Upper |
| ERC | Equal variances assumed | 10.940 | .002 | 2.484 | 63 | .016 | .1949592 | .0784749 | .0381397 | .3517787 |
| | Equal variances not assumed | | | 2.206 | 32.896 | .034 | .1949592 | .0883867 | .0151135 | .3748048 |