

BAB V

PENUTUP

5.1 Simpulan

Adopsi IFRS kedalam SAK menyebabkan SAK mengalami beberapa perubahan seperti menjadi bersifat *principle based*, banyak menggunakan *fair value*, memerlukan *professional judgement*, dan pengungkapan yang lebih banyak (Sinaga, 2012). Perubahan tersebut diduga menyebabkan adanya perbedaan kualitas laba yang signifikan antara sebelum dan sesudah adopsi IFRS di Indonesia. Oleh karena itu penelitian ini dilakukan untuk memperoleh bukti empiris apakah terdapat perbedaan kualitas laba antara sebelum dan sesudah adopsi IFRS di Indonesia.

Dari hasil pengujian hipotesis yang dilakukan, diperoleh hasil bahwa terdapat perbedaan kualitas laba yang signifikan antara sebelum dan sesudah adopsi IFRS di Indonesia. Dengan begitu hasil penelitian ini telah mendukung hipotesis yang telah dikembangkan dalam penelitian ini. Dapat dikatakan bahwa suatu standar akuntansi yang diterapkan dapat mempengaruhi atau menjadi salah satu penyebab perbedaan kualitas laba perusahaan di Indonesia.

5.2 Keterbatasan dan Saran

Hasil penelitian ini mempunyai keterbatasan pada jangka waktu tahun penelitian. Penelitian mengenai perbedaan kualitas laba antara sebelum dan sesudah adopsi IFRS tidak dilakukan pada saat perusahaan diharuskan untuk

mengadopsi penuh IFRS. Adopsi penuh IFRS yang baru dimulai pada tahun 2012 menjadikan tahun penelitian menjadi sangat singkat. Meskipun beberapa SAK yang telah mengadopsi IFRS mulai berlaku sejak 2011, namun akan lebih baik apabila SAK sudah mengadopsi penuh IFRS.

Selain itu penelitian ini hanya mengukur perbedaan kualitas laba pada perusahaan manufaktur saja, dan dampak adopsi IFRS hanya dilihat pada perbedaan kualitas laba perusahaan. Peneliti sebelumnya (Liu *et al.*, (2011) ; Chua *et al.*, (2012)) meneliti dampak penerapan IFRS tidak hanya terhadap manajemen laba, tetapi juga terhadap relevansi nilai akuntansi dan ketepatan waktu pengakuan kerugian.

Oleh karena itu, beberapa saran yang dapat diberikan untuk penelitian berikutnya adalah sebagai berikut:

1. penelitian mengenai perbedaan kualitas laba antara sebelum dan sesudah adopsi IFRS akan lebih baik dilakukan apabila perusahaan sudah mengadopsi penuh IFRS ke dalam SAK dengan tahun penelitian yang lebih panjang karena akan menghasilkan bukti yang lebih akurat atau mendekati keadaan sebenarnya.
2. Penelitian ini hanya membedakan kualitas laba antara sebelum dan sesudah adopsi IFRS. Peneliti selanjutnya dapat meneliti apakah terdapat juga perbedaan relevansi nilai akuntansi dan ketepatan waktu pengakuan kerugian antara sebelum dan sesudah adopsi IFRS di Indonesia.

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LAMPIRAN I

TANGGAL BERLAKU EFEKTIF PSAK PER 1 JUNI 2012

PSAK		Tanggal Pengesahan	Tanggal Efektif
PSAK 1 (2009)	Penyajian Laporan Keuangan	17 November 2009	1 Januari 2011
PSAK 2 (2009)	Laporan Arus Kas	22 Desember 2009	1 Januari 2011
PSAK 3 (2010)	Laporan Keuangan Interim	22 Oktober 2010	1 Januari 2011
PSAK 4 (2009)	Laporan Keuangan Konsolidasian dan Laporan Keuangan Tersendiri	22 Desember 2009	1 Januari 2011
PSAK 5 (2009)	Segmen Operasi	15 Desember 2009	1 Januari 2011
PSAK 7 (2010)	Pengungkapan Pihak – pihak Berelasi	19 Februari 2010	1 Januari 2011
PSAK 8 (2010)	Peristiwa Setelah Periode Pelaporan	23 Oktober 2010	1 Januari 2011
PSAK 10 (2010)	Pengaruh Perubahan Kurs Valuta Asing	23 Maret 2010	1 Januari 2012

PSAK		Tanggal Pengesahan	Tanggal Efektif
PSAK 12 (2009)	Bagian Partisipasi dalam Ventura Bersama	15 Desember 2009	1 Januari 2011
PSAK 13 (2011)	Properti Investasi	19 November 2011	1 Januari 2012
PSAK 15 (2009)	Investasi pada Entitas Asosiasi	15 Desember 2009	1 Januari 2011
PSAK 16 (2011)	Aset Tetap	29 November 2011	1 Januari 2012
PSAK 18 (2010)	Akuntansi dan Pelaporan Program Manfaat Purnakarya	22 Oktober 2010	1 Januari 2012
PSAK 19 (2010)	Aset Tak Berwujud	20 Februari 2010	1 Januari 2011
PSAK 22 (2010)	Kombinasi Bisnis	12 Maret 2010	1 Januari 2011
PSAK 23 (2010)	Pendapatan	20 Februari 2010	1 Januari 2011

PSAK		Tanggal Pengesahan	Tanggal Efektif
PSAK 24 (2010)	Imbalan Kerja	23 Oktober 2010	1 Januari 2012
PSAK 25 (2009)	Kebijakan Akuntansi, Perubahan Estimasi Akuntansi, dan Kesalahan	15 Desember 2009	1 Januari 2011
PSAK 26 (2011)	Biaya Pinjaman	20 Desember 2011	1 Januari 2012
PSAK 28 (1996)	Akuntansi Kontrak Asuransi Kerugian	18 Mei 2011	1 Januari 2012
PSAK 30 (2011)	Sewa	29 November 2011	1 Januari 2012
PSAK 33 (2011)	Aktivitas Pengupasan Lapisan Tanah dan Pengelolaan Lingkungan Hidup pada Pertambangan Umum	29 Juni 2011	1 Januari 2012
PSAK 34 (2010)	Kontrak Konstruksi	17 Desember 2010	1 Januari 2012
PSAK 28 (1996)	Akuntansi Kontrak Asuransi Jiwa	18 Mei 2011	1 Januari 2012

PSAK		Tanggal Pengesahan	Tanggal Efektif
PSAK 45 (2011)	Pelaporan Keuangan Entitas Nirlaba	8 April 2011	1 Januari 2012
PSAK 46 (2010)	Pajak Penghasilan	18 Desember 2010	1 Januari 2012
PSAK 48 (2009)	Penurunan Nilai Aset	22 Desember 2009	1 Januari 2011
PSAK 50 (2010)	Instrumen Keuangan: Penyajian	17 Desember 2010	1 Januari 2012
PSAK 53 (2010)	Pembayaran Berbasis Saham	23 Oktober 2010	1 Januari 2012
PSAK 55 (2011)	Instrumen Keuangan : Pengakuan dan Pengukuran	20 Desember 2011	1 Januari 2012
PSAK 56 (2011)	Laba per Saham	8 April 2011	1 Januari 2012
PSAK 57 (2009)	Provisi, Liabilitas Kontinjensi, dan Aet Kontijensi	15 Desember 2009	1 Januari 2011

PSAK		Tanggal Pengesahan	Tanggal Efektif
PSAK 58 (2009)	Aset Tidak Lancar Yang dimiliki untuk Dijual	15 Desember 2009	1 Januari 2011
PSAK 60	Instrumen Keuangan: Pengungkapan	26 November 2010	1 Januari 2012
PSAK 61	Akuntansi Hibah Pemerintah dan Pengungkapan Bantuan Pemerintah	26 November 2010	1 Januari 2012
PSAK 62	Kontrak Asuransi	18 Mei 2010	1 Januari 2012
PSAK 63	Pelaporan Keuangan dalam Ekonomi Hiper Inflasi	8 April 2011	1 Januari 2012
PSAK 64	Pelaporan Keuangan dalam Ekonomi Hiperinflasi	18 Mei 2011	1 Januari 2012

LAMPIRAN II

Perbedaan pencatatan pada *Finance lease* dan *Operating lease*

Contoh soal: diambil dari *Intermediate Accounting* volume 2 – Chapter 21
Accounting for Leases

CNH Capital (NLD) dan Ivanhoe Mines Ltd. (CAN) menandatangani perjanjian sewa pada 1 Januari 2012 yang menyebutkan CNH untuk menyewakan traktor pemindah material (*front-end loader*) kepada Ivanhoe dimulai sejak 1 Januari 2012. Syarat dan ketentuan-ketentuan dalam perjanjian sewa, dan data terkait lainnya adalah sebagai berikut:

1. Jangka waktu sewa 5 tahun. Perjanjian sewa menyewa tersebut tidak dapat dibatalkan, menghendaki pembayaran sewa yang sama setiap awal tahun sebesar \$25,981.62.
2. Nilai wajar pengungkit beban pada awal masa sewa sebesar \$100,000 dan estimasi umur ekonomis selama 5 tahun, tanpa nilai sisa
3. Ivanhoe membayar seluruh biaya pelaksanaan (*Executory cost*) kepada pihak ketiga kecuali untuk kepentingan pajak sebesar \$2,000/tahun, yang sudah termasuk sebagai bagian dari pembayaran tahunan kepada CNH
4. Isi sewa tidak ada opsi perpanjangan. Pengungkit beban akan dikembalikan pada CNH pada akhir masa sewa.
5. Tingkat suku bunga pinjaman Ivanhoe adalah 11% per tahun
6. Depresiasi aset menggunakan garis lurus
7. Bunga yang diperhitungkan oleh CNH 10% per tahun

Jawab:

Jumlah yang dikapitalisasi:

$$\text{Jumlah yang dikapitalisasi} = A \times \left(1 + \frac{[1 - (1 + b)^{-(n-1)}]}{b} \right)$$

Keterangan:

A = angsuran

b = bunga

n = umur kontrak

Jumlah dikapitalisasi

$$= (\$25,981.62 - \$2,000) \times \left(1 + \frac{[1 - (1 + 1,1)^{-(5-1)}]}{0,1} \right)$$

$$= \$100,000.00$$

Atau

= (\$25,981.62 - \$2,000) x nilai sekarang dari anuitas jatuh tempo untuk periode 5

tahun sebesar pada tingkat bunga 10%

$$= \$23,981.62 \times 4.16986$$

$$= \$100,000$$

Apabila sewa diakui sebagai *Finance Lease*

Pencatatan oleh *lessee* (Ivanhoe):

1 Januari 2012, pencatatan sewa

Peralatan sewa	\$100,000
Kewajiban Sewa	\$100,000

1 Januari 2012, pembayaran sewa pertama

Beban pajak kekayaan	\$ 2,000.00	
Kewajiban sewa	\$23,981.62	
Kas		\$25,981.62

IVANHOE MINES					
DAFTAR AMORTISASI SEWA					
<i>Annuity-due basis</i>					
Tanggal	Pembayaran sewa tahunan (a)	Biaya pelaksanaan (b)	Bunga atas kewajiban (c)	Pengurangan kewajiban sewa (d)	Kewajiban sewa (e)
1/1/12					\$100,000.00
1/1/12	\$25,981.62	\$2,000	\$ -0-	\$23,981.62	76,018.38
1/1/13	25,981.62	2,000	7,601,84	16,379.78	59,638.60
1/1/14	25,981.62	2,000	5,963.86	18,017.76	41,620.84
1/1/15	25,981.62	2,000	4,162.08	19,819.54	21,801,30
1/1/16	<u>25,981.62</u>	<u>2,000</u>	<u>2,180.32</u>	<u>21,801.30</u>	-0-
	<u>\$129,908.10</u>	<u>\$10,000</u>	<u>\$19,908.10</u>	<u>\$100,000.00</u>	

31 Desember 2012, mengakui bunga

Beban bunga	\$7,601,84
Hutang bunga	\$7,601,84

31 Desember 2012, mencatat depresiasi peralatan

Beban depresiasi - traktor	\$20,000
Akum. Depresiasi – traktor	\$20,000

Laporan kewajiban lancar dan tidak lancar sewa, 31 Desember 2012

Kewajiban tidak lancar

Kewajiban sewa (\$76,018.38 - \$16,379.78)	\$59,638.60
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Kewajiban lancar

Hutang bunga	\$ 7,601,84
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Kewajiban sewa	16,379.78
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Pencatatan Ivanhoe pada 1 Januari 2013

Beban pajak kekayaan	\$ 2,000.00	
Hutang Bunga	\$ 7,601.84	
Kewajiban sewa	\$ 16,379.78	
Kas		\$ 25,981.62

Apabila sewa diakui sebagai *Operating Lease*

Pencatatan oleh *lessee* (Ivanhoe):

Pembayaran sewa pertama, 1 Januari 2012

Beban Sewa	\$25,981.62	
Kas		\$25,981.62

Ivanhoe tidak melaporkan adanya pengungkit beban dan kewajiban jangka panjang untuk pembayaran sewa di masa depan

Perbandingan *finance lease* dan *operating lease*

IVANHOE MINES						
Daftar Biaya Operasional						
<i>Finance Lease versus Operating Lease</i>						
Tahun	Finance Lease				Biaya	Perbedaan
	Depresiasi	Biaya	Bunga	Total Biaya	Operating Lease	
2012	\$ 20,000	\$ 2,000	\$7,601.84	\$29,601.84	\$25,981.62	\$3,620.22
2013	20,000	2,000	5,963.86	27,963.86	25,981.2	1,982.24
2014	20,000	2,000	4,162.08	26,162.08	25,981.2	180.46
2015	20,000	2,000	2,180.32	24,180.32	25,981.2	(1,801.30)
2016	20,000	2,000	-	22,000.00	25,981.2	(3,981.62)
Total	<u>\$100,000</u>	<u>\$10,000</u>	<u>\$19,908.1</u>	<u>\$129,908.10</u>	<u>\$129,908.10</u>	<u>\$ -0-</u>

Keterangan

Apabila sewa diakui sebagai *finance lease*, *lessee* akan melaporkan aset dan kewajiban sewa pada laporan posisi keuangan. Apabila diakui sebagai *operating lease*, *lessee* tidak akan melaporkan aset dan kewajiban sewa pada laporan posisi keuangan. Oleh karena itu, perbedaan yang terjadi apabila sewa diakui sebagai *finance lease* adalah sebagai berikut:

1. Kenaikan jumlah hutang yang dilaporkan
2. Peningkatan jumlah total aset
3. Pendapatan yang lebih rendah pada awal tahun masa sewa sehingga laba ditahan menjadi lebih kecil

LAMPIRAN III

PERUSAHAAN SEBAGAI SAMPEL PENELITIAN

No	Perusahaan	Nama Perusahaan
1	ADES	Akasha Wira Internasional Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	AKKU	Alam Karya Unggul Tbk
4	AKPI	Argha Karya Prima Tbk
5	ALMI	Alumindo Light Metal Industry Tbk
6	AMFG	Asahimas Flat Glass Tbk
7	APLI	Asiaplast Industries Tbk
8	ARGO	Argo Pantes Tbk
9	ARNA	Arwana Citra Mulia Tbk
10	ASII	Astra Internasional Tbk
11	AUTO	Astra Otoparts Tbk
12	BATA	Sepatu Bata Tbk
13	BIMA	Primarindo Asia Infrastructur Tbk
14	BRNA	Berlina Tbk
15	BTON	Betonjaya Manunggal Tbk
16	BUDI	Budi Acid Jaya Tbk
17	CEKA	Cahaya Kalbar Tbk
18	CPIN	Charoen Pokphand Indonesia Tbk

No	Perusahaan	Nama Perusahaan
19	DAVO	Dvomas Abadi Tbk
20	DLTA	Delta Djakarta Tbk
21	DPNS	Keramika Indonesia Assosiasi Tbk
22	DVLA	Darya-Varia Laboratoria Tbk
23	EKAD	Ekadharna International Tbk
24	ERTX	Eratex Djaja Tbk
25	ETWA	Eterindo Wahanatama Tbk
26	FASW	Fajar Surya Wisessa Tbk
27	GDST	Gunawan Dianjaya Steel Tbk
28	GGRM	Gudang Garam Tbk
29	GJTL	Gajah Tunggal Tbk
30	HDTX	Panasia Indosyntec Tbk
31	HMSP	HM Sampoerna Tbk
32	IGAR	Chmpion Pacific Indonesia Tbk
33	IKAI	Intikeramik Alamasri Industri Tbk
34	IMAS	Indomobil Sukses Internasional Tbk
35	INAF	Indofarma Tbk
36	INAI	keramika Indonesia Assosiasi Tbk
37	INCI	Intanwijaya Internasional Tbk
38	INDF	Indofood Sukses Makmur Tbk

No	Perusahaan	Nama Perusahaan
39	INDS	Indospring Tbk
40	INTP	Indocemen Tunggal Perkasa Tbk
41	JECC	Jembo Cable Company Tbk
42	JKSW	Jakarta Kyoei Steel Works Tbk
43	JPFA	JAPFA Comfeed Indonesia Tbk
44	JPRS	Jaya Pari Steel Tbk
45	KAEF	Kimia Farma Tbk
46	KBLI	KMI Wirw and Cable Tbk
47	KBLM	Kabelindo Murni Tbk
48	KBRI	Kertas Basuki Rachmat Ind. Tbk
49	KDSI	Kedawung Setia Industrial Tbk
50	KIAS	Keramika Indonesia Assosiasi Tbk
51	KICI	Kedaung Indah Can Tbk
52	KLBF	Kalbe Farma Tbk
53	LION	Lion Metal Works Tbk
54	LMPI	Langgeng Makmur Industri Tbk
55	LMSH	Lionmesh Prima Tbk
56	LPIN	Multi Prima Sejahtera Tbk
57	MAIN	Malindo Feedmill Tbk
58	MERK	Merck Tbk

No	Perusahaan	Nama Perusahaan
59	MLIA	Mulia Industrindo Tbk
60	MRAT	Mustika Ratu Tbk
61	MYOR	Mayora Indah Tbk
62	NIPS	Nipress Tbk
63	PBRX	Pan Brothers Tex Tbk
64	PICO	Pelangi Indah Canindo Tbk
65	PRAS	Prma Alloy Steel Tbk
66	PSDN	Prasidha Aneka Niaga Tbk
67	PYFA	Pyridam Farma Tbk
68	RICY	Ricky Pura Globalindo Tbk
69	RMBA	Bentoel International Investama Tbk
70	SCCO	Sucaco Tbk
71	SCPI	Schering Plough Indonesia Tbk
72	SIAP	Sekawan Intipratama Tbk
73	SIMA	Siwani Makmur Tbk
74	SIPD	Sierad Produce Tbk
75	SKLT	Sekar Laut Tbk
76	SMCB	Holcim Indonesia Tbk
77	SMGR	Semen Gresik (Persero) Tbk
78	SMSM	Selamat Sempurna Tbk

No	Perusahaan	Nama Perusahaan
79	SPMA	Suparma Tk
80	SQBI	Taisho Pharmaceutical Indonesia (PS) Tbk
81	SRSN	Indo Acidatama Tbk
82	SSTM	Sunson Textile Manufacture Tbk
83	STTP	Siantar Top Tbk
84	SULI	Sumalindo Lestari Jaya Tbk
85	TCID	Mandom Indonesia Tbk
86	TIRT	Tirta Mahakam Resources Tbk
87	TOTO	Surya Toto Indonesia Tbk
88	TRST	Trias Sentosa Tbk
89	TSPC	Tempo Scan Pacific Tbk
90	ULTJ	Ultra Jaya Milk Tbk
91	UNIT	Nusantara Inti Corpora Tbk
92	UNVR	Unilever Indonesia Tbk
93	VOKS	Voksel Electric Tbk
94	YPAS	Yanaprima Hastapersada Tbk

LAMPIRAN IV

Perhitungan *Discretionary Accrual* 2009

No	Perusahaan	TACC _{it}	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\frac{(\Delta REV_{it} - \Delta REC_{it})}{TA_{it-1}}$	(PPE _{it} /TA _{it-1})	NDACC	DACC
1	ADES	(567)	185,015	4,896	4,051	228,892	(0.00306)	0.000005405	0.005	1.237	0.079	(0.0823)
2	AISA	(12,992)	1,016,958	44,022	59,237	757,874	(0.01278)	0.000000983	(0.015)	0.745	0.048	(0.0603)
3	AKKU	(5,371)	42,858	(5,508)	99	37,605	(0.12532)	0.000023333	(0.131)	0.877	0.055	(0.1802)
4	AKPI	(102,740)	1,644,230	(204,586)	(64,431)	1,941,900	(0.06249)	0.000000608	(0.085)	1.181	0.075	(0.1372)
5	ALMI	(159,749)	1,636,668	(622,596)	49,935	895,488	(0.09761)	0.000000611	(0.411)	0.547	0.031	(0.1285)
6	AMFG	(274,439)	1,998,986	(322,055)	29,256	2,712,838	(0.13729)	0.000000500	(0.176)	1.357	0.085	(0.2224)
7	APLI	(9,341)	276,083	(16,247)	10,142	328,485	(0.03383)	0.000003622	(0.096)	1.190	0.075	(0.1090)
8	ARGO	(18,040)	1,724,241	(336,819)	(32,519)	2,277,508	(0.01046)	0.000000580	(0.176)	1.321	0.083	(0.0932)
9	ARNA	(24,097)	736,092	66,936	11,775	813,589	(0.03274)	0.000001359	0.075	1.105	0.071	(0.1042)
10	ASII	(1,295,000)	80,740,000	1,462,000	1,412,000	33,919,000	(0.01604)	0.000000012	0.001	0.420	0.027	(0.0429)
11	AUTO	214,210	3,981,316	(12,417)	139,493	1,425,467	0.05380	0.000000251	(0.038)	0.358	0.023	0.0313
12	BATA	(27,906)	401,901	58,704	971	241,287	(0.06943)	0.000002488	0.144	0.600	0.040	(0.1093)
13	BIMA	4,161	107,469	(41,796)	1,669	133,534	0.03872	0.000009305	(0.404)	1.243	0.075	(0.0368)
14	BRNA	(6,823)	432,192	57,208	39,695	449,591	(0.01579)	0.000002314	0.041	1.040	0.067	(0.0828)
15	BTON	(1,433)	70,509	(39,280)	1,381	30,985	(0.02033)	0.000014183	(0.577)	0.439	0.022	(0.0427)
16	BUDI	(93,007)	1,698,750	230,145	42,518	1,777,368	(0.05475)	0.000000589	0.110	1.046	0.068	(0.1228)
17	CEKA	(53,997)	605,545	(769,094)	(65,909)	264,128	(0.08917)	0.000001651	(1.161)	0.436	0.016	(0.1055)
18	CPIN	(236,128)	5,178,540	1,258,126	108,414	2,761,160	(0.04560)	0.000000193	0.222	0.533	0.036	(0.0819)
19	DAVO	818,817	3,620,074	(2,986,784)	(106,127)	3,586,848	0.22619	0.000000276	(0.796)	0.991	0.055	0.1707
20	DLTA	(37,588)	698,297	66,911	806	349,698	(0.05383)	0.000001432	0.095	0.501	0.033	(0.0868)
21	DPNS	(14,196)	142,627	(19,391)	(13,628)	45,952	(0.09954)	0.000007011	(0.040)	0.322	0.020	(0.1198)
22	DVLA	66,583	637,661	291,572	131,667	261,633	0.10442	0.000001568	0.251	0.410	0.029	0.0757
23	EKAD	21,575	140,764	22,568	5,751	93,046	0.15327	0.000007104	0.119	0.661	0.043	0.1098
24	ERTX	(35,867)	169,256	(87,175)	(11,816)	34,330	(0.21191)	0.000005908	(0.445)	0.203	0.009	(0.2204)
25	ETWA	9,391	417,549	50,612	88,532	26,942	0.02249	0.000002395	(0.091)	0.065	0.003	0.0193
26	FASW	(591,411)	3,718,548	(293,712)	125,205	4,091,679	(0.15904)	0.000000269	(0.113)	1.100	0.069	(0.2283)
27	GDST	(106,587)	2,092,780	(1,378,975)	72,280	643,042	(0.05093)	0.000000478	(0.693)	0.307	0.013	(0.0637)
28	GGRM	220,700	24,072,959	2,721,437	(1,074,067)	12,131,004	0.00917	0.000000042	0.158	0.504	0.034	(0.0247)
29	GJTL	(232,075)	8,713,559	(27,041)	103,090	6,843,080	(0.02663)	0.000000115	(0.015)	0.785	0.050	(0.0767)
30	HDTX	(18,859)	1,253,265	(266,667)	(45,342)	309,302	(0.01505)	0.000000798	(0.177)	0.247	0.014	(0.0291)
31	HMSP	783,714	16,133,819	4,291,741	363,081	6,055,271	0.04858	0.000000062	0.244	0.375	0.026	0.0221
32	IGAR	(15,810)	305,783	31,626	15,899	193,654	(0.05170)	0.000003270	0.051	0.633	0.041	(0.0927)
33	IKAI	(41,869)	784,499	(19,821)	24,665	945,052	(0.05337)	0.000001275	(0.057)	1.205	0.077	(0.1299)
34	IMAS	(618,018)	5,578,514	(1,257,565)	(104,399)	876,420	(0.11079)	0.000000179	(0.207)	0.157	0.008	(0.1188)
35	INAF	(38,432)	964,144	(353,530)	(29,265)	135,359	(0.03986)	0.000001037	(0.336)	0.140	0.006	(0.0455)
36	INAI	(97,191)	622,405	(171,368)	(30,621)	(10,663)	(0.15615)	0.000001607	(0.226)	-0.017	(0.003)	(0.1528)
37	INCI	(21,544)	175,391	(66,386)	(18,666)	112,151	(0.12283)	0.000005702	(0.272)	0.639	0.038	(0.1610)
38	INDF	542,274	39,591,309	(1,401,960)	(303,916)	17,074,238	0.01370	0.000000025	(0.028)	0.431	0.027	(0.0136)
39	INDS	(64,072)	918,228	(242,969)	(67,132)	339,952	(0.06978)	0.000001089	(0.191)	0.370	0.022	(0.0916)
40	INTP	(435,836)	11,286,707	795,958	423,145	13,787,363	(0.03861)	0.000000089	0.033	1.222	0.079	(0.1171)
41	JECC	(43,660)	673,397	(368,162)	(88,141)	304,451	(0.06484)	0.000001485	(0.416)	0.452	0.025	(0.0896)
42	JKSW	(34,040)	300,345	15,597	(49,970)	68,320	(0.11334)	0.000003330	0.218	0.227	0.017	(0.1301)
43	JPFA	214,549	5,774,844	1,674,596	67,282	3,284,675	0.03715	0.000000173	0.278	0.569	0.039	(0.0020)
44	JPRS	11,543	399,344	(429,835)	(13,522)	71,332	0.02890	0.000002504	(1.042)	0.179	0.001	0.0279
45	KAEF	(57,863)	1,445,670	149,330	39,464	698,082	(0.04003)	0.000000692	0.076	0.483	0.032	(0.0717)
46	KBLI	(25,541)	607,232	(909,656)	(66,599)	194,846	(0.04206)	0.000001647	(1.388)	0.321	0.007	(0.0487)
47	KBLM	(6,494)	459,111	(238,366)	(88,003)	375,506	(0.01414)	0.000002178	(0.328)	0.818	0.049	(0.0632)

No	Perusahaan	TACC _{it}	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\frac{\Delta REV_{it} - \Delta REC_{it}}{TA_{it-1}}$	(PPE _{it} /TA _{it-1})	NDACC	DACC
48	KBRI	35,951	1,124,524	(51,625)	(1,016)	1,228,118	0.03197	0.000000889	(0.045)	1.092	0.069	(0.0375)
49	KDSI	2,968	485,722	(118,189)	36,215	410,135	0.00611	0.000002059	(0.318)	0.844	0.051	(0.0448)
50	KIAS	67,540	830,751	(55,620)	153,988	1,236,463	0.08130	0.000001204	(0.252)	1.488	0.093	(0.0114)
51	KICI	(6,205)	86,218	(10,184)	(3,305)	48,434	(0.07197)	0.000015599	(0.080)	0.562	0.035	(0.1071)
52	KLBF	(313,916)	5,703,832	1,209,982	268,584	2,549,647	(0.05504)	0.000000175	0.165	0.447	0.030	(0.0853)
53	LION	(16,843)	235,142	(32,099)	114	59,502	(0.07163)	0.000004253	(0.137)	0.253	0.015	(0.0865)
54	LMPI	(6,918)	560,078	54,958	19,670	376,896	(0.01235)	0.000001785	0.063	0.673	0.044	(0.0560)
55	LMSH	(1,664)	61,988	(38,506)	3,293	42,063	(0.02684)	0.000016132	(0.674)	0.679	0.037	(0.0635)
56	LPIN	8,983	182,940	(1,161)	1,259	9,184	0.04910	0.000005466	(0.013)	0.050	0.003	0.0460
57	MAIN	(14,737)	859,935	138,969	1,431	560,195	(0.01714)	0.000001163	0.160	0.651	0.043	(0.0604)
58	MERK	65,436	375,064	114,269	87,299	110,645	0.17447	0.000002666	0.072	0.295	0.020	0.1549
59	MLIA	893,624	3,740,646	(182,012)	(110,580)	4,671,797	0.23890	0.000000267	(0.019)	1.249	0.080	0.1592
60	MRAT	18,579	354,781	37,772	21,582	134,279	0.05237	0.000002819	0.046	0.378	0.025	0.0277
61	MYOR	(63,927)	2,922,998	869,501	120,154	2,198,583	(0.02187)	0.000000342	0.256	0.752	0.051	(0.0726)
62	NIPS	2,842	325,008	(200,529)	(32,230)	251,624	0.00874	0.000003077	(0.518)	0.774	0.044	(0.0356)
63	PBRX	(97,265)	952,742	(164,493)	(21,956)	393,407	(0.10209)	0.000001050	(0.150)	0.413	0.025	(0.1270)
64	PICO	(14,075)	588,564	6,980	(21,699)	428,959	(0.02391)	0.000001699	0.049	0.729	0.047	(0.0710)
65	PRAS	(36,424)	555,321	(249,472)	(302,344)	418,353	(0.06559)	0.000001801	0.095	0.753	0.049	(0.1148)
66	PSDN	89,285	286,965	(120,756)	18,376	230,565	0.31114	0.000003485	(0.485)	0.803	0.047	0.2646
67	PYFA	(1,247)	98,655	12,420	(1,909)	82,370	(0.01264)	0.000010136	0.145	0.835	0.055	(0.0675)
68	RICY	(53,318)	645,757	17,172	(1,999)	315,929	(0.08257)	0.000001549	0.030	0.489	0.032	(0.1142)
69	RMBA	(201,515)	4,455,532	1,314,524	58,430	1,555,231	(0.04523)	0.000000224	0.282	0.349	0.025	(0.0704)
70	SCCO	(166,275)	1,126,782	(616,961)	(23,218)	462,827	(0.14757)	0.000000887	(0.527)	0.411	0.021	(0.1686)
71	SCPI	11,951	199,526	80,888	45,786	61,306	0.05990	0.000005012	0.176	0.307	0.021	0.0385
72	SIAP	500	142,216	23,122	6,542	58,564	0.00352	0.000007032	0.117	0.412	0.028	(0.0240)
73	SIMA	(8,307)	66,266	(18,437)	(517)	80,798	(0.12536)	0.000015091	(0.270)	1.219	0.075	(0.2007)
74	SIPD	44,310	1,384,992	910,865	97,550	1,090,707	0.03199	0.000000722	0.587	0.788	0.056	(0.0243)
75	SKLT	1,113	201,003	(36,813)	2,273	120,926	0.00554	0.000004975	(0.194)	0.602	0.037	(0.0310)
76	SMCB	(630,560)	8,208,985	602,827	(24,817)	10,290,636	(0.07681)	0.000000122	0.076	1.254	0.081	(0.1578)
77	SMGR	(893,743)	10,602,964	2,178,004	(64,968)	9,930,751	(0.08429)	0.000000094	0.212	0.937	0.062	(0.1463)
78	SMSM	(125,118)	929,753	21,066	34,946	953,455	(0.13457)	0.000001076	(0.015)	1.025	0.065	(0.2001)
79	SPMA	(52,399)	1,564,902	(17,816)	(10,442)	1,633,738	(0.03348)	0.000000639	(0.005)	1.044	0.067	(0.1003)
80	SQBI	261	294,725	60,757	7,536	111,748	0.00089	0.000003393	0.181	0.379	0.026	(0.0252)
81	SRSN	51,961	392,937	38,624	5,764	257,438	0.13224	0.000002545	0.084	0.655	0.043	0.0895
82	SSTM	24,941	900,907	(112,964)	19,994	794,103	0.02768	0.000001110	(0.148)	0.881	0.055	(0.0273)
83	STTP	(58,881)	626,750	2,714	(7,898)	586,929	(0.09395)	0.000001596	0.017	0.936	0.060	(0.1540)
84	SULI	(43,221)	2,169,945	(429,778)	1,863	2,512,742	(0.01992)	0.000000461	(0.199)	1.158	0.072	(0.0920)
85	TCID	(63,610)	910,790	148,950	33,711	753,430	(0.06984)	0.000001098	0.127	0.827	0.054	(0.1240)
86	TIRT	(30,747)	567,228	(25,577)	(2,255)	395,523	(0.05421)	0.000001763	(0.041)	0.697	0.044	(0.0984)
87	TOTO	(44,707)	1,031,131	(144,020)	2,782	393,619	(0.04336)	0.000000970	(0.142)	0.382	0.023	(0.0664)
88	TRST	(171,491)	2,158,866	(239,409)	(25,330)	2,396,652	(0.07944)	0.000000463	(0.099)	1.110	0.070	(0.1495)
89	TSPC	(115,666)	2,967,057	864,142	92,056	1,158,491	(0.03898)	0.000000337	0.260	0.390	0.028	(0.0666)
90	ULTJ	44,593	1,718,997	251,321	25,271	1,332,264	0.02594	0.000000582	0.132	0.775	0.051	(0.0250)
91	UNIT	(24,662)	288,122	5,795	(5,067)	260,350	(0.08560)	0.000003471	0.038	0.904	0.058	(0.1438)
92	UNVR	(237,356)	6,504,736	2,669,061	302,146	3,782,862	(0.03649)	0.000000154	0.364	0.582	0.041	(0.0773)
93	VOKS	26,295	1,165,128	(538,371)	153,650	455,689	0.02257	0.000000858	(0.594)	0.391	0.019	0.0035
94	YPAS	3,496	180,550	1,118	2,495	134,896	0.01936	0.000005539	(0.008)	0.747	0.048	(0.0284)

Perhitungan *Discretionary Accrual* 2010

No	Perusahaan	TACC _{it}	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\frac{\Delta REV_{it} - \Delta REC_{it}}{TA_{it-1}}$	(PPE _{it} /TA _{it-1})	NDACC	DACC
1	ADES	61,407	178,287	84,310	74,991	226,513	0.344	0.000005609	0.052	1.270	(0.276)	0.6203
2	AISA	102,569	1,347,036	172,026	18,134	930,286	0.076	0.000000742	0.114	0.691	(0.150)	0.2265
3	AKKU	(3,189)	32,496	387	(99)	37,605	(0.098)	0.000030773	0.015	1.157	(0.251)	0.1530
4	AKPI	66,150	1,587,636	(286,823)	(27,174)	1,593,755	0.042	0.000000630	(0.164)	1.004	(0.217)	0.2588
5	ALMI	117,669	1,481,611	1,264,868	15,223	956,759	0.079	0.000000675	0.843	0.646	(0.144)	0.2229
6	AMFG	(150,922)	1,972,397	513,172	39,139	2,774,856	(0.077)	0.000000507	0.240	1.407	(0.306)	0.2297
7	APLI	(6,210)	302,381	(800)	660	330,532	(0.021)	0.000000307	(0.005)	1.093	(0.237)	0.2166
8	ARGO	(116,648)	1,461,055	(90,700)	(4,177)	2,306,701	(0.080)	0.000000684	(0.059)	1.579	(0.342)	0.2625
9	ARNA	(87,868)	822,687	116,122	37,924	809,956	(0.107)	0.000001216	0.095	0.985	(0.214)	0.1072
10	ASII	14,097,000	88,938,000	31,465,000	1,812,000	40,608,000	0.159	0.000000011	0.333	0.457	(0.100)	0.2589
11	AUTO	850,557	4,644,939	989,311	87,636	1,923,050	0.183	0.000000215	0.194	0.414	(0.091)	0.2737
12	BATA	(45,359)	416,679	45,723	5,737	101,307	(0.109)	0.000002400	0.096	0.243	(0.053)	(0.0557)
13	BIMA	4,959	94,881	79,224	(2,469)	134,516	0.052	0.000010540	0.861	1.418	(0.311)	0.3634
14	BRNA	(22,433)	507,226	31,186	(3,368)	516,127	(0.044)	0.000001972	0.068	1.018	(0.221)	0.1769
15	BTON	(13,009)	69,784	(5,192)	(840)	32,538	(0.186)	0.000014330	(0.062)	0.466	(0.101)	(0.0855)
16	BUDI	(110,459)	1,598,824	342,249	77,668	1,920,659	(0.069)	0.000000625	0.165	1.201	(0.261)	0.1923
17	CEKA	236,261	568,363	(476,339)	43,303	287,354	0.416	0.000001759	(0.914)	0.506	(0.106)	0.5217
18	CPIN	(185,234)	5,349,375	508,555	33,048	3,143,759	(0.035)	0.000000187	0.089	0.588	(0.128)	0.0933
19	DAVO	173,385	2,806,017	1,204,773	132,914	3,668,162	0.062	0.000000356	0.382	1.307	(0.285)	0.3470
20	DLTA	114,323	760,426	(192,865)	71,073	365,467	0.150	0.000001315	(0.347)	0.481	(0.103)	0.2532
21	DPNS	(1,216)	142,551	4,800	823	45,952	(0.009)	0.000007015	0.028	0.322	(0.070)	0.0615
22	DVLA	(19,733)	783,614	60,026	12,989	301,600	(0.025)	0.000001276	0.060	0.385	(0.084)	0.0586
23	EKAD	12,252	165,122	49,058	6,207	97,375	0.074	0.000006056	0.260	0.590	(0.129)	0.2032
24	ERTX	12,770	97,776	(13,995)	14,143	57,999	0.131	0.000010227	(0.288)	0.593	(0.128)	0.2582
25	ETWA	188,927	535,797	45,428	(16,354)	50,700	0.353	0.000001866	0.115	0.095	(0.021)	0.3736
26	FASW	(881,933)	3,671,235	652,673	54,481	4,765,209	(0.240)	0.000000272	0.163	1.298	(0.282)	0.0421
27	GDST	189,619	970,737	68,577	(107,044)	661,973	0.195	0.000001030	0.181	0.682	(0.149)	0.3440
28	GGRM	1,342,191	27,230,965	4,718,917	(109,634)	13,314,355	0.049	0.000000307	0.177	0.489	(0.107)	0.1561
29	GJTL	(180,356)	8,877,146	1,917,472	653,294	7,680,751	(0.020)	0.000000113	0.142	0.865	(0.188)	0.1680
30	HDTX	(23,522)	1,089,713	(275,449)	(75,013)	309,928	(0.022)	0.000000918	(0.184)	0.284	(0.061)	0.0394
31	HMSP	1,688,254	17,716,447	4,409,472	360,431	6,394,976	0.095	0.000000056	0.229	0.361	(0.079)	0.1745
32	IGAR	(52,774)	317,809	35,039	(18,721)	141,222	(0.166)	0.000003147	0.169	0.444	(0.097)	(0.0690)
33	IKAI	(50,901)	764,903	2,880	66,319	951,601	(0.067)	0.000001307	(0.083)	1.244	(0.270)	0.2031
34	IMAS	1,743,049	5,093,148	3,995,765	483,458	1,086,492	0.342	0.000000196	0.690	0.213	(0.049)	0.3913
35	INAF	(11,166)	728,035	(77,137)	(45,337)	96,937	(0.015)	0.000001374	(0.044)	0.133	(0.029)	0.0134
36	INAI	105,948	470,416	(9,229)	(43,311)	160,163	0.225	0.000002126	0.072	0.340	(0.074)	0.2994
37	INCI	(23,967)	157,569	(21,342)	(22,521)	112,188	(0.152)	0.000006346	0.007	0.712	(0.155)	0.0024
38	INDF	(2,975,142)	40,382,953	1,006,041	444,317	18,845,983	(0.074)	0.000000025	0.014	0.467	(0.101)	0.0277
39	INDS	(59,805)	621,140	306,891	74,669	368,268	(0.096)	0.000001610	0.374	0.593	(0.130)	0.0339
40	INTP	(151,150)	13,276,270	561,349	9,899	14,315,691	(0.011)	0.000000075	0.042	1.078	(0.234)	0.2228
41	JECC	(8,780)	587,381	67,747	(30,075)	102,089	(0.015)	0.000001702	0.167	0.174	(0.038)	0.0234
42	JKSW	23,623	270,967	(24,495)	42,942	68,311	0.087	0.000003690	(0.249)	0.252	(0.054)	0.1409
43	JPFA	(6,883)	6,070,137	(384,485)	47,307	3,849,867	(0.001)	0.000000165	(0.071)	0.634	(0.137)	0.1362
44	JPRS	(20,380)	353,951	124,925	(34,334)	71,773	(0.058)	0.000002825	0.450	0.203	(0.046)	(0.0118)
45	KAEF	(404)	1,562,625	329,771	53,121	732,918	(0.000)	0.000000640	0.177	0.469	(0.102)	0.1022
46	KBLI	(28,939)	490,722	405,819	20,026	366,953	(0.059)	0.000002038	0.786	0.748	(0.165)	0.1064
47	KBLM	(1,733)	354,781	241,287	50,242	387,272	(0.005)	0.000002819	0.538	1.092	(0.239)	0.2341

No	Perusahaan	TACC _{it}	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\frac{(\Delta REV_{it} - \Delta REC_{it})}{TA_{it-1}}$	(PPE _{it} /TA _{it-1})	NDACC	DACC
48	KBRI	(473,722)	1,098,500	(32,659)	7,550	1,228,118	(0.431)	0.000000910	(0.037)	1.118	(0.242)	(0.1888)
49	KDSI	(5,582)	550,691	163,216	(21,066)	420,629	(0.010)	0.000001816	0.335	0.764	(0.167)	0.1570
50	KIAS	(20,952)	1,320,516	222,352	(34,544)	762,798	(0.016)	0.000000757	0.195	0.578	(0.126)	0.1103
51	KICI	(4,034)	84,277	(2,221)	2,350	51,648	(0.048)	0.000011866	(0.054)	0.613	(0.133)	0.0849
52	KLBF	32,422	6,482,447	1,139,441	58,770	2,764,767	0.005	0.000000154	0.167	0.427	(0.093)	0.0982
53	LION	6,105	271,366	10,325	(3,191)	61,282	0.022	0.000003685	0.050	0.226	(0.049)	0.0717
54	LMPI	(16,992)	540,514	20,453	27,699	183,886	(0.031)	0.000001850	(0.013)	0.340	(0.074)	0.0423
55	LMSH	(2,297)	72,831	36,201	966	42,711	(0.032)	0.000013730	0.484	0.586	(0.129)	0.0977
56	LPIN	(4,253)	95,004	1,431	3,631	10,144	(0.045)	0.000010526	(0.023)	0.107	(0.023)	(0.0217)
57	MAIN	31,051	885,348	167,903	(20,536)	718,422	0.035	0.000001129	0.213	0.811	(0.177)	0.2120
58	MERK	(40,789)	433,971	44,286	(86,272)	118,387	(0.094)	0.000002304	0.301	0.273	(0.060)	(0.0336)
59	MLIA	(228,887)	3,238,593	216,076	(12,694)	6,609,147	(0.071)	0.000000309	0.071	2.041	(0.443)	0.3724
60	MRAT	19,805	365,636	23,790	15,430	142,047	0.054	0.000002735	0.023	0.388	(0.084)	0.1386
61	MYOR	261,401	3,246,498	2,446,990	437,118	2,568,459	0.081	0.000000308	0.619	0.791	(0.174)	0.2547
62	NIPS	(12,442)	314,478	120,966	28,123	273,017	(0.040)	0.000003180	0.295	0.868	(0.190)	0.1500
63	PBRX	32,699	819,565	(165,512)	29,979	416,296	0.040	0.000001220	(0.239)	0.508	(0.109)	0.1492
64	PICO	38,795	542,660	(20,853)	3,762	429,869	0.071	0.000001843	(0.045)	0.792	(0.172)	0.2432
65	PRAS	(92,941)	420,714	125,999	(39,816)	512,634	(0.221)	0.000002377	0.394	1.218	(0.266)	0.0451
66	PSDN	30,250	353,629	336,169	34,714	243,650	0.086	0.000002828	0.852	0.689	(0.153)	0.2385
67	PYFA	(5,339)	99,937	8,857	2,760	86,138	(0.053)	0.000010006	0.061	0.862	(0.187)	0.1339
68	RICY	(22,117)	599,719	72,367	4,987	317,200	(0.037)	0.000001667	0.112	0.529	(0.115)	0.0783
69	RMBA	(345,241)	4,894,434	1,649,243	(5,256)	2,339,824	(0.071)	0.000000204	0.338	0.478	(0.105)	0.0346
70	SCCO	90,948	1,042,755	688,326	144,012	476,246	0.087	0.000000959	0.522	0.457	(0.101)	0.1884
71	SCPI	(9,108)	206,257	(24,584)	5,928	61,373	(0.044)	0.000004848	(0.148)	0.298	(0.064)	0.0198
72	SIAP	(2,260)	147,435	10,965	3,521	59,962	(0.015)	0.000006783	0.050	0.407	(0.088)	0.0731
73	SIMA	(3,042)	53,430	304	213	50,384	(0.057)	0.000018716	0.002	0.943	(0.205)	0.1477
74	SIPD	36,318	1,641,295	399,950	26,804	1,336,285	0.022	0.000000609	0.227	0.814	(0.178)	0.1997
75	SKLT	(3,255)	196,186	37,834	(1,220)	127,711	(0.017)	0.000005097	0.199	0.651	(0.142)	0.1255
76	SMCB	(231,344)	7,265,366	16,708	(39,398)	12,841,059	(0.032)	0.000000138	0.008	1.767	(0.384)	0.3517
77	SMGR	299,776	12,951,308	(43,661)	291,279	13,953,653	0.023	0.000000077	(0.026)	1.077	(0.234)	0.2568
78	SMSM	13,548	941,651	187,135	35,333	1,061,788	0.014	0.000001062	0.161	1.128	(0.245)	0.2597
79	SPMA	(53,363)	1,432,637	142,883	14,955	1,803,534	(0.037)	0.000000698	0.089	1.259	(0.274)	0.2363
80	SQBI	(48,423)	318,934	(114,444)	(39,340)	119,502	(0.152)	0.000003135	(0.235)	0.375	(0.080)	(0.0715)
81	SRSN	2,040	413,777	(9,673)	1,181	260,129	0.005	0.000002417	(0.026)	0.629	(0.136)	0.1412
82	SSTM	(6,809)	877,231	19,426	(3,956)	808,766	(0.008)	0.000001140	0.027	0.922	(0.200)	0.1924
83	STTP	55,252	548,720	135,498	51,005	612,037	0.101	0.000001822	0.154	1.115	(0.243)	0.3433
84	SULI	85,434	2,009,536	(75,062)	(45,487)	2,051,504	0.043	0.000000498	(0.015)	1.021	(0.221)	0.2640
85	TCID	(25,766)	994,620	78,214	15,066	781,009	(0.026)	0.000001005	0.063	0.785	(0.171)	0.1447
86	TIRT	(42,492)	627,868	(4,681)	19,552	417,089	(0.068)	0.000001593	(0.039)	0.664	(0.144)	0.0763
87	TOTO	37,740	1,010,892	141,172	53,875	804,273	0.037	0.000000989	0.086	0.796	(0.173)	0.2103
88	TRST	1,561	1,921,660	174,000	110,571	2,448,743	0.001	0.000000520	0.033	1.274	(0.277)	0.2775
89	TSPC	(83,328)	3,263,103	636,311	71,522	497,900	(0.026)	0.000000306	0.173	0.153	(0.034)	0.0083
90	ULTJ	(156,542)	1,732,702	266,483	15,321	1,543,922	(0.090)	0.000000577	0.145	0.891	(0.194)	0.1036
91	UNIT	(13,614)	310,308	95,444	(4,255)	287,920	(0.044)	0.000003223	0.321	0.928	(0.203)	0.1588
92	UNVR	(234,541)	7,484,990	1,443,367	309,617	5,061,852	(0.031)	0.000000134	0.151	0.676	(0.147)	0.1160
93	VOKS	(104,856)	1,237,958	(419,543)	(69,651)	481,652	(0.085)	0.000000808	(0.283)	0.389	(0.083)	(0.0014)
94	YPAS	(1,250)	191,136	69,484	8,162	147,447	(0.007)	0.000005232	0.321	0.771	(0.169)	0.1621

Perhitungan *Discretionary Accrual* 2011

No	Perusahaan	TACC _{it}	TA _{it-1}	AREV _{it}	AREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\frac{(\Delta REV_{it} - \Delta REC_{it})}{TA_{it-1}}$	(PPE _{it} /TA _{it-1})	NDACC	DACC
1	ADES	(31,360)	324,493	80,661	(27,384)	255,469	(0.0966)	0.0000308	0.3330	0.7873	(0.3069)	0.2103
2	AISA	120,289	1,936,949	800,339	94,517	1,302,998	0.0621	0.00000052	0.3644	0.6727	(0.2707)	0.3328
3	AKKU	(6,950)	28,380	(381)	(304)	22,709	(0.2449)	0.00003524	(0.0027)	0.8002	(0.2758)	0.0309
4	AKPI	(82,102)	1,587,636	406,173	89,746	1,683,657	(0.0517)	0.00000063	0.1993	1.0605	(0.3870)	0.3353
5	ALMI	(180,085)	1,504,154	590,797	97,702	1,026,695	(0.1197)	0.00000066	0.3278	0.6826	(0.2702)	0.1505
6	AMFG	1,608	2,372,657	170,133	32,617	3,029,071	0.0007	0.00000042	0.0580	1.2767	(0.4466)	0.4473
7	APLI	20,577	334,951	24,695	11,266	337,864	0.0614	0.00000299	0.0401	1.0087	(0.3523)	0.4137
8	ARGO	(59,316)	1,428,234	184,051	8,411	2,183,997	(0.0415)	0.00000070	0.1230	1.5292	(0.5406)	0.4991
9	ARNA	(47,904)	873,154	92,501	3,303	856,775	(0.0549)	0.00000115	0.1022	0.9812	(0.3494)	0.2945
10	ASII	11,747,000	112,857,000	32,573,000	5,135,000	48,285,000	0.1041	0.00000001	0.2431	0.4278	(0.1734)	0.2775
11	AUTO	843,007	5,585,852	1,108,550	129,774	2,620,668	0.1509	0.00000018	0.1752	0.4692	(0.1804)	0.3314
12	BATA	(14,009)	484,253	34,403	6,800	290,004	(0.0289)	0.00000207	0.0570	0.5989	(0.2127)	0.1837
13	BIMA	1,897	87,275	(137,065)	1,703	135,623	0.0217	0.00001146	(1.5900)	1.5540	(0.3676)	0.3893
14	BRNA	(52,975)	550,907	111,007	(3,570)	646,964	(0.0962)	0.00000182	0.2080	1.1744	(0.4272)	0.3310
15	BTON	(14,418)	89,824	25,727	5,216	36,258	(0.1605)	0.00001113	0.2283	0.4037	(0.1635)	0.0030
16	BUDI	(11,095)	1,967,633	379,603	34,644	2,100,070	(0.0056)	0.00000051	0.1753	1.0673	(0.3868)	0.3812
17	CEKA	(29,928)	850,470	519,964	43,785	202,894	(0.0352)	0.00000118	0.5599	0.2386	(0.1417)	0.1065
18	CPIN	1,268,363	6,518,276	2,880,150	462,580	3,198,604	0.1946	0.00000015	0.3709	0.4907	(0.2086)	0.4032
19	DAVO	(243,498)	2,857,205	(881,387)	(96,276)	3,728,381	(0.0852)	0.00000035	(0.2748)	1.3049	(0.4211)	0.3358
20	DLTA	(25,613)	708,584	16,235	(6,022)	373,012	(0.0361)	0.00000141	0.0314	0.5264	(0.1849)	0.1488
21	DPNS	(20,764)	175,683	23,884	4,287	48,705	(0.1182)	0.00000569	0.1115	0.2772	(0.1075)	(0.0107)
22	DVLA	48,397	854,110	43,100	18,878	339,205	0.0567	0.00000117	0.0284	0.3971	(0.1400)	0.1967
23	EKAD	11,681	204,470	74,184	10,849	109,493	0.0571	0.00000489	0.3098	0.5355	(0.2176)	0.2747
24	ERTX	139,441	115,328	26,261	25,367	62,915	1.2091	0.00000867	0.0078	0.5455	(0.1890)	1.3981
25	ETWA	145,556	533,380	93,377	17,045	81,353	0.2729	0.00000187	0.1431	0.1525	(0.0678)	0.3407
26	FASW	(1,778,848)	4,495,022	737,755	(190,989)	5,600,679	(0.3957)	0.00000022	0.2066	1.2460	(0.4518)	0.0560
27	GDST	79,089	1,074,570	383,413	24,659	682,121	0.0736	0.00000093	0.3339	0.6348	(0.2544)	0.3280
28	GGRM	5,048,409	30,741,679	4,192,355	19,783	14,960,265	0.1642	0.00000003	0.1357	0.4866	(0.1823)	0.3465
29	GJTL	379,806	10,371,567	1,987,492	300,859	8,586,804	0.0366	0.00000010	0.1626	0.8279	(0.3029)	0.3395
30	HDTX	9,269	1,014,303	354,889	44,303	1,218,426	0.0091	0.00000099	0.3062	1.2012	(0.4469)	0.4560
31	HMSP	(3,023,844)	20,525,123	9,475,050	34,963	6,531,617	(0.1473)	0.00000005	0.4599	0.3182	(0.1585)	0.0112
32	IGAR	28,483	347,473	(23,392)	13,693	144,708	0.0820	0.00000288	(0.1067)	0.4165	(0.1324)	0.2143
33	IKAI	(49,967)	643,788	(17,747)	(79,650)	952,028	(0.0776)	0.00000155	0.0962	1.4788	(0.5204)	0.4428
34	IMAS	2,186,098	7,985,019	4,841,245	327,632	2,771,680	0.2738	0.00000013	0.5653	0.3471	(0.1797)	0.4534
35	INAF	10,061	733,958	155,549	25,965	502,222	0.0137	0.00000136	0.1766	0.6843	(0.2548)	0.2685
36	INAI	6,491	389,007	94,466	43,439	215,823	0.0167	0.00000257	0.1312	0.5548	(0.2053)	0.2220
37	INCI	(10,936)	134,028	1,824	(7,081)	112,680	(0.0816)	0.00000746	0.0664	0.8407	(0.2971)	0.2155
38	INDF	(77,318)	47,275,955	6,928,896	511,320	20,905,762	(0.0016)	0.00000002	0.1357	0.4422	(0.1670)	0.1653
39	INDS	146,671	770,609	207,866	61,249	544,714	0.1903	0.00000130	0.1903	0.7069	(0.2640)	0.4544
40	INTP	(282,195)	15,346,146	2,750,087	581,188	14,890,110	(0.0184)	0.00000007	0.1413	0.9703	(0.3497)	0.3313
41	JECC	19,148	561,999	436,695	(32,043)	316,841	0.0341	0.00000178	0.8341	0.5638	(0.2829)	0.3170
42	JKSW	(7,331)	289,987	(39,052)	(10,901)	68,341	(0.0253)	0.00000345	(0.0971)	0.2357	(0.0710)	0.0457
43	JPFA	746,618	6,979,762	1,677,276	(172,785)	4,745,875	0.1070	0.00000014	0.2651	0.6799	(0.2627)	0.3696
44	JPRS	74,481	411,282	213,582	97,963	70,991	0.1811	0.00000243	0.2811	0.1726	(0.0893)	0.2704
45	KAEF	90,210	1,657,292	297,337	26,325	772,966	0.0544	0.00000060	0.1635	0.4664	(0.1782)	0.2327
46	KBLI	(15,371)	594,563	613,847	55,439	771,425	(0.0259)	0.00000168	0.9392	1.2975	(0.5472)	0.5213
47	KBLM	(28,218)	403,195	322,135	77,240	447,462	(0.0700)	0.00000248	0.6074	1.1098	(0.4473)	0.3773

No	Perusahaan	TACCit	TAit-1	AREV _{it}	AREC _{it}	PPEit	TACCit/TAit-1	(1/TAit-1)	$\frac{(\Delta REV_{it} - \Delta REC_{it})}{TA_{it-1}}$	(PPEit/TAit-1)	NDACC	DACC
48	KBRI	10,300	786,164	(50,938)	(6,833)	712,776	0.0131	0.00000127	(0.0561)	0.9067	(0.3068)	0.3199
49	KDSI	(21,987)	557,725	57,456	24,366	439,391	(0.0394)	0.00000179	0.0593	0.7878	(0.2781)	0.2387
50	KIAS	(59,520)	1,266,122	68,251	(36,625)	1,845,619	(0.0470)	0.00000079	0.0828	1.4577	(0.5117)	0.4647
51	KICI	3,742	85,942	6,727	1,889	51,963	0.0435	0.00001164	0.0563	0.6046	(0.2146)	0.2581
52	KLBF	49,462	7,032,497	685,071	267,281	3,184,712	0.0070	0.00000014	0.0594	0.4529	(0.1625)	0.1696
53	LION	12,328	303,900	60,581	3,142	63,377	0.0406	0.00000329	0.1890	0.2085	(0.0920)	0.1325
54	LMPI	8,952	608,920	100,593	31,248	486,230	0.0147	0.00000164	0.1139	0.7985	(0.2876)	0.3023
55	LMSH	5,797	78,200	46,511	10,128	40,268	0.0741	0.00001279	0.4653	0.5149	(0.2270)	0.3011
56	LPIN	6,981	150,937	3,439	(463)	11,171	0.0463	0.00000663	0.0259	0.0740	(0.0283)	0.0745
57	MAIN	(125,864)	966,319	597,942	60,434	901,597	(0.1303)	0.00000103	0.5562	0.9330	(0.3809)	0.2506
58	MERK	74,928	434,768	122,843	18,396	119,923	0.1723	0.00000230	0.2402	0.2758	(0.1206)	0.2930
59	MLIA	(218,191)	4,532,300	502,805	48,163	8,313,958	(0.0481)	0.00000022	0.1003	1.8344	(0.6435)	0.5954
60	MRAT	26,725	386,352	36,950	27,333	154,053	0.0692	0.00000259	0.0249	0.3987	(0.1402)	0.2094
61	MYOR	1,091,426	4,399,191	2,229,701	378,544	3,304,129	0.2481	0.00000023	0.4208	0.7511	(0.3037)	0.5518
62	NIPS	62,735	337,606	178,329	36,092	302,434	0.1858	0.00000296	0.4213	0.8958	(0.3537)	0.5395
63	PBRX	30,730	887,284	742,617	166,089	605,974	0.0346	0.00000113	0.6498	0.6830	(0.3045)	0.3391
64	PICO	26,451	570,360	34,916	5,595	422,620	0.0464	0.00000175	0.0514	0.7410	(0.2611)	0.3075
65	PRAS	(3,293)	461,969	43,247	21,886	530,492	(0.0071)	0.00000216	0.0462	1.1483	(0.4011)	0.3939
66	PSDN	3,057	414,611	317,764	(8,177)	259,588	0.0074	0.00000241	0.7861	0.6261	(0.2993)	0.3067
67	PYFA	3,484	100,587	10,236	3,471	91,769	0.0346	0.00000994	0.0673	0.9123	(0.3219)	0.3565
68	RICY	(3,578)	613,323	36,073	46,931	336,362	(0.0058)	0.00000163	(0.0177)	0.5484	(0.1873)	0.1815
69	RMBA	162,779	4,902,597	1,165,607	90,105	2,635,107	0.0332	0.00000020	0.2194	0.5375	(0.2087)	0.2419
70	SCCO	(24,358)	1,157,613	1,165,331	196,108	511,222	(0.0210)	0.00000086	0.8373	0.4416	(0.2411)	0.2201
71	SCPI	28,367	233,756	12,995	23,683	71,226	0.1214	0.00000428	(0.0457)	0.3047	(0.1003)	0.2216
72	SIAP	7,179	150,913	36,944	1,269	85,185	0.0476	0.00000663	0.2364	0.5645	(0.2198)	0.2674
73	SIMA	(26,358)	50,432	1,382	53	48,613	(0.5226)	0.00001983	0.0264	0.9639	(0.3354)	(0.1873)
74	SIPD	988	2,055,743	386,630	(41,940)	1,874,821	0.0005	0.00000049	0.2085	0.9120	(0.3367)	0.3372
75	SKLT	(11,732)	199,375	30,290	8,850	140,852	(0.0588)	0.00000502	0.1075	0.7065	(0.2551)	0.1963
76	SMCB	(1,022,676)	10,437,249	1,563,375	86,413	13,746,355	(0.0980)	0.00000010	0.1415	1.3170	(0.4694)	0.3714
77	SMGR	(460,481)	15,562,990	2,034,605	111,896	18,418,587	(0.0296)	0.00000006	0.1235	1.1835	(0.4214)	0.3918
78	SMSM	(10,506)	1,067,103	246,104	44,228	1,168,420	(0.0098)	0.00000094	0.1892	1.0949	(0.3978)	0.3880
79	SPMA	(79,451)	1,490,034	26,899	38,965	1,911,237	(0.0533)	0.00000067	(0.0081)	1.2827	(0.4417)	0.3883
80	SQBI	1,936	320,023	36,564	16,744	131,836	0.0060	0.00000312	0.0619	0.4120	(0.1487)	0.1547
81	SRSN	(5,726)	364,005	44,484	31,449	262,696	(0.0157)	0.00000275	0.0358	0.7217	(0.2528)	0.2370
82	SSTM	(67,037)	872,459	(43,443)	(142,241)	824,004	(0.0768)	0.00000115	0.1132	0.9445	(0.3378)	0.2610
83	STTP	(47,054)	649,274	265,071	1,519	908,544	(0.0725)	0.00000154	0.4059	1.3993	(0.5258)	0.4533
84	SULI	(339,181)	1,955,536	(183,509)	273	2,025,363	(0.1734)	0.00000051	(0.0940)	1.0357	(0.3474)	0.1739
85	TCID	66,898	1,047,238	187,732	44,171	844,694	0.0639	0.00000095	0.1371	0.8066	(0.2928)	0.3567
86	TIRT	61,798	577,182	(41,492)	(21,456)	428,056	0.1071	0.00000173	(0.0347)	0.7416	(0.2522)	0.3593
87	TOTO	(15,123)	1,091,583	220,428	46,010	966,260	(0.0139)	0.00000092	0.1598	0.8852	(0.3223)	0.3085
88	TRST	(75,765)	2,029,558	280,356	(10,361)	2,507,849	(0.0373)	0.00000049	0.1432	1.2357	(0.4415)	0.4042
89	TSPC	(1,418)	3,589,596	646,422	63,187	1,514,369	(0.0004)	0.00000028	0.1625	0.4219	(0.1628)	0.1624
90	ULTJ	(221,640)	2,006,596	221,973	64,580	1,750,720	(0.1105)	0.00000050	0.0784	0.8725	(0.3093)	0.1989
91	UNIT	(26,016)	309,792	(10,127)	(945)	313,745	(0.0840)	0.00000323	(0.0296)	1.0128	(0.3463)	0.2623
92	UNVR	(1,297,572)	8,701,262	3,778,979	508,545	6,481,379	(0.1491)	0.00000011	0.3759	0.7449	(0.2968)	0.1477
93	VOKS	(27,393)	1,126,481	705,038	84,176	486,643	(0.0243)	0.00000089	0.5512	0.4320	(0.2075)	0.1831
94	YPAS	568	200,856	24,689	10,511	162,711	0.0028	0.00000498	0.0706	0.8101	(0.2870)	0.2898

Perhitungan *Discretionary Accrual* 2012

No	Perusahaan	TACC	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\left(\frac{\Delta REV_{it} - \Delta REC_{it}}{TA_{it-1}}\right)$	(PPE _{it} /TA _{it-1})	NDACC	DACC
1	ADES	(3,898)	316,048	177,229	3,775	277,076	(0.0123)	0.000003164	0.5488	0.8767	(0.236)	0.2240
2	AISA	144,348	3,590,309	994,821	86,288	1,713,466	0.0402	0.000000279	0.2531	0.4772	(0.136)	0.1763
3	AKKU	(1,260)	11,767	(965)	(84)	22,709	(0.1071)	0.000084983	(0.0749)	1.9299	(0.728)	0.6210
4	AKPI	18,913	1,556,601	3,626	42,463	2,047,640	0.0122	0.000000642	(0.0249)	1.3155	(0.492)	0.5042
5	ALMI	42,878	1,791,523	(383,861)	1,388	1,538,845	0.0239	0.000000558	(0.2150)	0.8590	(0.354)	0.3774
6	AMFG	(64,526)	2,690,595	261,039	30,866	3,377,822	(0.0240)	0.000000372	0.0855	1.2554	(0.452)	0.4279
7	APLI	18,516	333,352	35,244	(15,945)	337,864	0.0555	0.000003000	0.1536	1.0135	(0.351)	0.4067
8	ARGO	105,364	1,809,814	153,166	6,797	3,283,287	0.0582	0.000000553	0.0809	1.8142	(0.660)	0.7182
9	ARNA	(79,012)	831,507	190,979	19,702	856,774	(0.0950)	0.000001203	0.2060	1.0304	(0.349)	0.2539
10	ASII	13,810,000	153,521,000	25,489,000	1,917,000	58,302,000	0.0900	0.000000007	0.1535	0.3798	(0.116)	0.2060
11	AUTO	598,129	6,964,227	913,826	138,768	3,350,990	0.0859	0.000000144	0.1113	0.4812	(0.160)	0.2464
12	BATA	22,970	516,649	72,857	4,189	327,919	0.0445	0.000001936	0.1329	0.6347	(0.214)	0.2584
13	BIMA	(11,608)	91,526	59,144	2,456	138,240	(0.1268)	0.000010926	0.6194	1.5104	(0.460)	0.3332
14	BRNA	(46,600)	643,964	157,651	4,170	785,489	(0.0724)	0.000001553	0.2383	1.2198	(0.414)	0.3416
15	BTON	(1,376)	118,716	1,360	(4,489)	41,647	(0.0116)	0.000008423	0.0493	0.3508	(0.122)	0.1106
16	BUDI	3,438	2,123,285	(208,615)	183,091	2,262,919	0.0016	0.000000471	(0.1845)	1.0658	(0.425)	0.4269
17	CEKA	(107,587)	823,361	(114,649)	5,163	327,369	(0.1307)	0.000001215	(0.1455)	0.3976	(0.171)	0.0404
18	CPIN	991,496	8,848,204	3,352,953	440,212	6,190,084	0.1121	0.000000113	0.3292	0.6996	(0.206)	0.3183
19	DAVO	(2,665,535)	2,581,095	(109,608)	(553,148)	3,728,381	(1.0327)	0.000000387	0.1718	1.4445	(0.508)	(0.5246)
20	DLTA	(35,020)	696,167	155,901	(25,967)	387,972	(0.0503)	0.000001436	0.2612	0.5573	(0.164)	0.1141
21	DPNS	14,078	172,323	(14,723)	(4,127)	50,126	0.0817	0.000005803	(0.0615)	0.2909	(0.118)	0.1996
22	DVLA	29,702	928,291	187,748	78,477	379,280	0.0320	0.000001077	0.1177	0.4086	(0.133)	0.1645
23	EKAD	7,615	237,592	56,577	7,988	125,949	0.0321	0.000004209	0.2045	0.5301	(0.164)	0.1956
24	ERTX	8,589	203,213	208,166	22,173	253,239	0.0423	0.000004921	0.9153	1.2462	(0.314)	0.3563
25	ETWA	(14,834)	620,709	97,996	34,549	266,120	(0.0239)	0.000001611	0.1022	0.4287	(0.143)	0.1186
26	FASW	(416,913)	4,936,094	(135,945)	542,018	5,936,530	(0.0845)	0.000000203	(0.1373)	1.2027	(0.468)	0.3840
27	GDST	(323,624)	977,457	(445,617)	61,241	760,712	(0.3311)	0.000001023	(0.5185)	0.7783	(0.373)	0.0417
28	GGRM	115,137	39,088,705	7,144,344	459,017	17,871,747	0.0029	0.000000026	0.1710	0.4572	(0.142)	0.1449
29	GJTL	(574,888)	11,554,143	737,200	361,718	10,556,758	(0.0498)	0.000000087	0.0325	0.9137	(0.334)	0.2840
30	HDTX	(45,487)	1,013,575	(155,717)	61,087	1,440,271	(0.0449)	0.000000987	(0.2139)	1.4210	(0.562)	0.5170
31	HMSP	5,857,801	19,376,343	13,769,415	185,132	7,121,887	0.3023	0.000000052	0.7011	0.3676	(0.023)	0.3251
32	IGAR	12,317	355,580	43,672	16,653	169,417	0.0346	0.000002812	0.0760	0.4765	(0.164)	0.1991
33	IKAI	(44,577)	548,790	(9,766)	11,609	928,545	(0.0812)	0.000001822	(0.0389)	1.6920	(0.634)	0.5528
34	IMAS	3,775,179	12,905,430	4,004,258	737,595	3,842,945	0.2925	0.000000077	0.2531	0.2978	(0.069)	0.3620
35	INAF	83,300	1,114,902	(47,417)	85,748	448,711	0.0747	0.000000897	(0.1194)	0.4025	(0.169)	0.2434
36	INAI	122,562	544,282	26,767	5,285	236,837	0.2252	0.000001837	0.0395	0.4351	(0.155)	0.3802
37	INCI	1,103	125,185	14,350	1,425	23,344	0.0088	0.000007988	0.1032	0.1865	(0.052)	0.0613
38	INDF	(2,627,688)	53,585,933	4,727,171	101,356	24,787,499	(0.0490)	0.000000019	0.0863	0.4626	(0.158)	0.1086
39	INDS	29,594	1,139,715	242,002	13,744	796,382	0.0260	0.000000877	0.2003	0.6988	(0.227)	0.2528
40	INTP	(911,434)	18,151,331	3,402,445	518,402	15,692,831	(0.0502)	0.000000055	0.1589	0.8646	(0.295)	0.2448
41	JECC	32,574	627,038	(32,590)	53,841	326,569	0.0519	0.000001595	(0.1378)	0.5208	(0.216)	0.2675
42	JKSW	(17,185)	287,132	(55,909)	(3,295)	60,570	(0.0599)	0.000003483	(0.1832)	0.2109	(0.108)	0.0481
43	JPFA	775,452	8,266,417	2,199,634	229,002	6,119,999	0.0938	0.000000121	0.2384	0.7403	(0.236)	0.3299
44	JPRS	19,881	437,849	(180,250)	(46,981)	75,836	0.0454	0.000002284	(0.3044)	0.1732	(0.114)	0.1590
45	KAEF	(24,849)	1,794,242	253,075	61,836	849,259	(0.0138)	0.000000557	0.1066	0.4733	(0.158)	0.1445
46	KBLI	115,677	1,083,524	431,258	67,223	791,461	0.1068	0.000000923	0.3360	0.7305	(0.217)	0.3233
47	KBLM	103,348	642,955	155,444	59,420	468,106	0.1607	0.000001555	0.1493	0.7281	(0.246)	0.4067

No	Perusahaan	TACC	TA _{it-1}	ΔREV _{it}	ΔREC _{it}	PPE _{it}	TACC _{it} /TA _{it-1}	(1/TA _{it-1})	$\left(\frac{\Delta REV_{it} - \Delta REC_{it}}{TA_{it-1}}\right)$	(PPE _{it} /TA _{it-1})	NDACC	DACC
48	KBRI	68,037	744,581	19,299	2,194	702,271	0.0914	0.000001343	0.0230	0.9432	(0.346)	0.4376
49	KDSI	(13,628)	587,567	120,827	22,523	443,705	(0.0232)	0.000001702	0.1673	0.7552	(0.253)	0.2299
50	KIAS	(60,093)	2,049,633	129,687	274,267	1,937,418	(0.0293)	0.000000488	(0.0705)	0.9453	(0.362)	0.3328
51	KICI	1,975	87,412	7,270	2,449	54,031	0.0226	0.000011440	0.0552	0.6181	(0.220)	0.2430
52	KLBF	398,755	8,274,554	2,724,545	275,243	3,699,346	0.0482	0.000000121	0.2960	0.4471	(0.118)	0.1661
53	LION	18,767	365,816	65,508	26,224	79,486	0.0513	0.000002734	0.1074	0.2173	(0.063)	0.1145
54	LMPI	16,776	685,896	96,073	35,634	552,090	0.0245	0.000001458	0.0881	0.8049	(0.284)	0.3088
55	LMSH	30,694	98,019	15,556	593	45,623	0.3131	0.000010202	0.1527	0.4655	(0.148)	0.4611
56	LPIN	9,936	157,371	5,779	3,025	14,578	0.0631	0.000006354	0.0175	0.0926	(0.032)	0.0947
57	MAIN	9,374	1,327,801	715,106	50,810	901,597	0.0071	0.000000753	0.5003	0.6790	(0.171)	0.1779
58	MERK	19,404	584,389	11,345	106,613	127,501	0.0332	0.000001711	(0.1630)	0.2182	(0.107)	0.1406
59	MLIA	(549,201)	6,119,186	697,138	18,804	8,539,044	(0.0898)	0.000000163	0.1109	1.3955	(0.500)	0.4100
60	MRAT	18,042	422,493	51,881	32,358	167,110	0.0427	0.000002367	0.0462	0.3955	(0.139)	0.1820
61	MYOR	(85,816)	6,599,846	1,056,760	362,101	4,388,711	(0.0130)	0.000000152	0.1053	0.6650	(0.230)	0.2167
62	NIPS	11,418	446,688	123,495	23,283	352,852	0.0256	0.000002239	0.2243	0.7899	(0.257)	0.2823
63	PBRX	55,420	1,515,038	528,098	190,560	749,832	0.0366	0.000000660	0.2228	0.4949	(0.148)	0.1841
64	PICO	36,622	561,840	(27,967)	32,052	421,994	0.0652	0.000001780	(0.1068)	0.7511	(0.296)	0.3611
65	PRAS	(32,403)	481,912	(20,223)	(36,358)	371,291	(0.0672)	0.000002075	0.0335	0.7705	(0.280)	0.2132
66	PSDN	14,877	421,366	58,826	2,309	444,825	0.0353	0.000002373	0.1341	1.0557	(0.370)	0.4052
67	PYFA	5,757	118,034	25,637	6,510	107,596	0.0488	0.000008472	0.1620	0.9116	(0.312)	0.3607
68	RICY	(26,345)	642,095	133,578	(5,733)	420,497	(0.0410)	0.000001557	0.2170	0.6549	(0.208)	0.1668
69	RMBA	20,757	6,333,957	(220,165)	(92,329)	3,027,206	0.0033	0.000000158	(0.0202)	0.4779	(0.181)	0.1839
70	SCCO	32,588	1,455,621	179,157	21,076	552,065	0.0224	0.000000687	0.1086	0.3793	(0.123)	0.1455
71	SCPI	(29,793)	312,519	29,519	(9,476)	196,797	(0.0953)	0.000003200	0.1248	0.6297	(0.213)	0.1181
72	SIAP	(16,920)	163,233	8,679	1,512	110,774	(0.1037)	0.000006126	0.0439	0.6786	(0.245)	0.1410
73	SIMA	2,964	47,684	918	382	47,564	0.0622	0.000020971	0.0112	0.9975	(0.368)	0.4304
74	SIPD	157,782	2,641,603	325,339	308,753	1,874,820	0.0597	0.000000379	0.0063	0.7097	(0.262)	0.3220
75	SKLT	(7,298)	214,238	57,288	5,241	153,390	(0.0341)	0.000004668	0.2429	0.7160	(0.226)	0.1922
76	SMCB	(341,321)	10,950,501	1,487,112	159,134	15,575,916	(0.0312)	0.000000091	0.1213	1.4224	(0.508)	0.4769
77	SMGR	(665,225)	19,661,603	3,219,454	637,582	24,599,068	(0.0338)	0.000000051	0.1313	1.2511	(0.443)	0.4091
78	SMSM	(84,568)	1,136,858	355,951	71,324	488,863	(0.0744)	0.000000880	0.2504	0.4300	(0.119)	0.0446
79	SPMA	12,012	1,551,777	85,285	379	1,986,774	0.0077	0.000000644	0.0547	1.2803	(0.466)	0.4739
80	SQBI	(3,037)	361,756	45,720	21,562	148,371	(0.0084)	0.000002764	0.0668	0.4101	(0.141)	0.1329
81	SRSN	24,410	361,182	(3,209)	(37,305)	266,200	0.0676	0.000002769	0.0944	0.7370	(0.258)	0.3257
82	SSTM	(68,150)	843,450	151,289	(38,862)	865,852	(0.0808)	0.000001186	0.2254	1.0266	(0.344)	0.2635
83	STTP	50,165	934,766	256,052	70,198	1,027,132	0.0537	0.000001070	0.1988	1.0988	(0.375)	0.4291
84	SULI	(130,118)	1,695,019	(105,673)	(371)	1,915,901	(0.0768)	0.000000590	(0.0621)	1.1303	(0.429)	0.3526
85	TCID	(100,080)	1,130,865	196,482	40,536	923,845	(0.0885)	0.000000884	0.1379	0.8169	(0.281)	0.1922
86	TIRT	(44,754)	690,933	76,277	(13,003)	438,169	(0.0648)	0.000001447	0.1292	0.6342	(0.214)	0.1496
87	TOTO	47,809	1,339,570	234,836	91,206	975,334	0.0357	0.000000747	0.1072	0.7281	(0.253)	0.2884
88	TRST	(15,051)	2,132,450	(76,714)	(6,095)	2,988,642	(0.0071)	0.000000469	(0.0331)	1.4015	(0.525)	0.5183
89	TSPC	148	4,250,374	850,146	146,434	1,714,330	0.0000	0.000000235	0.1656	0.4033	(0.123)	0.1229
90	ULTJ	(138,171)	2,179,182	707,467	41,906	1,752,286	(0.0634)	0.000000459	0.3054	0.8041	(0.249)	0.1854
91	UNIT	(10,509)	304,803	(14,760)	(8,996)	395,009	(0.0345)	0.000003281	(0.0189)	1.2959	(0.484)	0.4494
92	UNVR	(352,501)	10,482,312	3,834,030	350,159	7,699,385	(0.0336)	0.000000095	0.3324	0.7345	(0.219)	0.1850
93	VOKS	42,237	1,573,039	469,565	188,783	559,421	0.0269	0.000000636	0.1785	0.3556	(0.103)	0.1299
94	YPAS	44,625	223,509	40,774	17,585	171,946	0.1997	0.000004474	0.1037	0.7693	(0.269)	0.4683

LAMPIRAN V

Rata-rata *Discretionary Accrual* sebelum dan sesudah Adopsi IFRS

Keterangan		Rata-rata Discretionary Accrual					
		Sebelum adopsi IFRS			Setelah adopsi IFRS		
No	Kode Perusahaan	2009	2010	Rata-rata	2011	2012	Rata-rata
1	ADES	0.0823	0.6203	0.3513	0.2103	0.224	0.2172
2	AISA	0.0603	0.2265	0.1434	0.3328	0.1763	0.2546
3	AKKU	0.1802	0.153	0.1666	0.0309	0.621	0.3260
4	AKPI	0.1372	0.2588	0.1980	0.3353	0.5042	0.4198
5	ALMI	0.1285	0.2229	0.1757	0.1505	0.3774	0.2640
6	AMFG	0.2224	0.2297	0.2261	0.4473	0.4279	0.4376
7	APLI	0.109	0.2166	0.1628	0.4137	0.4067	0.4102
8	ARGO	0.0932	0.2625	0.1779	0.4991	0.7182	0.6087
9	ARNA	0.1042	0.1072	0.1057	0.2945	0.2539	0.2742
10	ASII	0.0429	0.2589	0.1509	0.2775	0.206	0.2418
11	AUTO	0.0313	0.2737	0.1525	0.3314	0.2464	0.2889
12	BATA	0.1093	0.0557	0.0825	0.1837	0.2584	0.2211
13	BIMA	0.0368	0.3634	0.2001	0.3893	0.3332	0.3613
14	BRNA	0.0828	0.1769	0.1299	0.331	0.3416	0.3363
15	BTON	0.0427	0.0855	0.0641	0.003	0.1106	0.0568
16	BUDI	0.1228	0.1923	0.1576	0.3812	0.4269	0.4041
17	CEKA	0.1055	0.5217	0.3136	0.1065	0.0404	0.0735
18	CPIN	0.0819	0.0933	0.0876	0.4032	0.3183	0.3608
19	DAVO	0.1707	0.347	0.2589	0.3358	0.5246	0.4302
20	DLTA	0.0868	0.2532	0.1700	0.1488	0.1141	0.1315
21	DPNS	0.1198	0.0615	0.0907	0.0107	0.1996	0.1052
22	DVLA	0.0757	0.0586	0.0672	0.1967	0.1645	0.1806
23	EKAD	0.1098	0.2032	0.1565	0.2747	0.1956	0.2352
24	ERTX	0.2204	0.2582	0.2393	1.3981	0.3563	0.8772
25	ETWA	0.0193	0.3736	0.1965	0.3407	0.1186	0.2297
26	FASW	0.2283	0.0421	0.1352	0.056	0.384	0.2200
27	GDST	0.0637	0.344	0.2039	0.328	0.0417	0.1849
28	GGRM	0.0247	0.1561	0.0904	0.3465	0.1449	0.2457
29	GJTL	0.0767	0.168	0.1224	0.3395	0.284	0.3118
30	HDTX	0.0291	0.0394	0.0343	0.456	0.517	0.4865
31	HMSP	0.0221	0.1745	0.0983	0.0112	0.3251	0.1682
32	IGAR	0.0927	0.069	0.0809	0.2143	0.1991	0.2067
33	IKAI	0.1299	0.2031	0.1665	0.4428	0.5528	0.4978
34	IMAS	0.1188	0.3913	0.2551	0.4534	0.362	0.4077
35	INAF	0.0455	0.0134	0.0295	0.2685	0.2434	0.2560
36	INAI	0.1528	0.2994	0.2261	0.222	0.3802	0.3011
37	INCI	0.161	0.0024	0.0817	0.2155	0.0613	0.1384
38	INDF	0.0136	0.0277	0.0207	0.1653	0.1086	0.1370
39	INDS	0.0916	0.0339	0.0628	0.4544	0.2528	0.3536
40	INTP	0.1171	0.2228	0.1700	0.3313	0.2448	0.2881
41	JECC	0.0896	0.0234	0.0565	0.317	0.2675	0.2923
42	JKSW	0.1301	0.1409	0.1355	0.0457	0.0481	0.0469
43	JPFA	0.002	0.1362	0.0691	0.3696	0.3299	0.3498
44	JPRS	0.0279	0.0118	0.0199	0.2704	0.159	0.2147
45	KAEF	0.0717	0.1022	0.0870	0.2327	0.1445	0.1886
46	KBLI	0.0487	0.1064	0.0776	0.5213	0.3233	0.4223
47	KBLM	0.0632	0.2341	0.1487	0.3773	0.4067	0.3920

Keterangan		Rata-rata Discretionary Accrual					
		Sebelum adopsi IFRS			Setelah adopsi IFRS		
No	Kode Perusahaan	2009	2010	Rata-rata	2011	2012	Rata-rata
48	KBRI	0.0375	0.1888	0.1132	0.3199	0.4376	0.3788
49	KDSI	0.0448	0.157	0.1009	0.2387	0.2299	0.2343
50	KIAS	0.0114	0.1103	0.0609	0.4647	0.3328	0.3988
51	KICI	0.1071	0.0849	0.0960	0.2581	0.243	0.2506
52	KLBF	0.0853	0.0982	0.0918	0.1696	0.1661	0.1679
53	LION	0.0865	0.0717	0.0791	0.1325	0.1145	0.1235
54	LMPI	0.056	0.0423	0.0492	0.3023	0.3088	0.3056
55	LMSH	0.0635	0.0977	0.0806	0.3011	0.4611	0.3811
56	LPIN	0.046	0.0217	0.0339	0.0745	0.0947	0.0846
57	MAIN	0.0604	0.212	0.1362	0.2506	0.1779	0.2143
58	MERK	0.1549	0.0336	0.0943	0.293	0.1406	0.2168
59	MLIA	0.1592	0.3724	0.2658	0.5954	0.41	0.5027
60	MRAT	0.0277	0.1386	0.0832	0.2094	0.182	0.1957
61	MYOR	0.0726	0.2547	0.1637	0.5518	0.2167	0.3843
62	NIPS	0.0356	0.15	0.0928	0.5395	0.2823	0.4109
63	PBRX	0.127	0.1492	0.1381	0.3391	0.1841	0.2616
64	PICO	0.071	0.2432	0.1571	0.3075	0.3611	0.3343
65	PRAS	0.1148	0.0451	0.0800	0.3939	0.2132	0.3036
66	PSDN	0.2646	0.2385	0.2516	0.3067	0.4052	0.3560
67	PYFA	0.0675	0.1339	0.1007	0.3565	0.3607	0.3586
68	RICY	0.1142	0.0783	0.0963	0.1815	0.1668	0.1742
69	RMBA	0.0704	0.0346	0.0525	0.2419	0.1839	0.2129
70	SCCO	0.1686	0.1884	0.1785	0.2201	0.1455	0.1828
71	SCPI	0.0385	0.0198	0.0292	0.2216	0.1181	0.1699
72	SIAP	0.024	0.0731	0.0486	0.2674	0.141	0.2042
73	SIMA	0.2007	0.1477	0.1742	0.1873	0.4304	0.3089
74	SIPD	0.0243	0.1997	0.1120	0.3372	0.322	0.3296
75	SKLT	0.031	0.1255	0.0783	0.1963	0.1922	0.1943
76	SMCB	0.1578	0.3517	0.2548	0.3714	0.4769	0.4242
77	SMGR	0.1463	0.2568	0.2016	0.3918	0.4091	0.4005
78	SMSM	0.2001	0.2597	0.2299	0.388	0.0446	0.2163
79	SPMA	0.1003	0.2363	0.1683	0.3883	0.4739	0.4311
80	SQBI	0.0252	0.0715	0.0484	0.1547	0.1329	0.1438
81	SRSN	0.0895	0.1412	0.1154	0.237	0.3257	0.2814
82	SSTM	0.0273	0.1924	0.1099	0.261	0.2635	0.2623
83	STTP	0.154	0.3433	0.2487	0.4533	0.4291	0.4412
84	SULI	0.092	0.264	0.1780	0.1739	0.3526	0.2633
85	TCID	0.124	0.1447	0.1344	0.3567	0.1922	0.2745
86	TIRT	0.0984	0.0763	0.0874	0.3593	0.1496	0.2545
87	TOTO	0.0664	0.2103	0.1384	0.3085	0.2884	0.2985
88	TRST	0.1495	0.2775	0.2135	0.4042	0.5183	0.4613
89	TSPC	0.0666	0.0083	0.0375	0.1624	0.1229	0.1427
90	ULTJ	0.025	0.1036	0.0643	0.1989	0.1854	0.1922
91	UNIT	0.1438	0.1588	0.1513	0.2623	0.4494	0.3559
92	UNVR	0.0773	0.116	0.0967	0.1477	0.185	0.1664
93	VOKS	0.0035	0.0014	0.0025	0.1831	0.1299	0.1565
94	YPAS	0.0284	0.1621	0.0953	0.2898	0.4683	0.3791

LAMPIRAN VI

HASIL OUTPUT SPSS**STATISTIK DESKRIPTIF – DISCRETIONARY ACCRUALS****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Sebelum Adopsi IFRS	94	.0025	.3513	.129920	.0705626
Setelah Adopsi IFRS	94	.0469	.8772	.287693	.1280132
Valid N (listwise)	94				

UJI NORMALITAS - DISCRETIONARY ACCRUALS**One-Sample Kolmogorov-Smirnov Test**

		Sebelum Adopsi IFRS	Setelah Adopsi IFRS
N		94	94
Normal Parameters ^{a,b}	Mean	.129920	.287693
	Std. Deviation	.0705626	.1280132
Most Extreme Differences	Absolute	.117	.073
	Positive	.117	.073
	Negative	-.049	-.047
Kolmogorov-Smirnov Z		1.134	.712
Asymp. Sig. (2-tailed)		.152	.692

a. Test distribution is Normal.

b. Calculated from data.

UJI STATISTIK –Paired Sample t - test.- DISCRETIONARY ACCRUALS

Paired Samples Test

	Paired Differences					t	df	Sig. (2-tailed)
	Mean	Std. Deviation	Std. Error Mean	95% Confidence Interval of the Difference				
				Lower	Upper			
Pair 1 Sebelum Adopsi IFRS - Setelah Adopsi IFRS	-.1577723	.1200917	.0123865	-.1823695	-.1331752	-12.737	93	.000