

## BAB V

### KESIMPULAN DAN SARAN

#### IV.1. Kesimpulan

Berdasarkan hasil penelitian dan analisis yang dilakukan pada Bab IV dapat disimpulkan bahwa **tidak ada pengaruh yang signifikan antara perubahan Undang-Undang Pajak Penghasilan tahun 2000 dengan pergeseran laba**. Dalam penelitian ini, penulis tidak dapat membuktikan apakah perusahaan berusaha untuk mengeser laba pada tahun 2000 dengan tujuan untuk meminimalkan pembayaran pajak. Pada uji t untuk dua sampel independen/bebas dapat dilihat bahwa nilai F hitung *discretionary accrual* adalah sebesar 2.434 dengan tingkat signifikan sebesar 0.122. Sehingga dapat disimpulkan bahwa tingkat akrual yang tidak normal (*discretionary accrual*) sebelum dan sesudah berlakunya perubahan Undang-Undang Pajak Penghasilan tahun 2000 adalah tidak berbeda namun tidak signifikan.

#### IV.2. Saran

Adapun saran pada penelitian ini adalah laporan keuangan yang dipublikasikan merupakan laporan keuangan komersial bukan merupakan laporan keuangan yang dilaporkan perusahaan dalam surat pemberitahuan. Jadi sebaiknya laporan keuangan yang dipublikasikan juga merupakan laporan keuangan yang dilaporkan dalam surat pemberitahuan.

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**Data Laporan Keuangan Perusahaan Manufaktur Tahun 1999 (dalam jutaan rupiah)**

No.	Nama Perusahaan	Laba bersih	Kas Operasi	Aktiva Tetap	Total Aktiva	Pendapatan
1.	Aqua Golden Mississippi Tbk	20.055	14.256	74.225	209.460	1.410.793
2.	Delta Djakarta Tbk	57.020	54.427	175.478	305.625	221.618
3.	Indofood Sukses Makmur Tbk	1.395.399	2.291.671	4.987.343	10.637.680	11.548.599
4.	Mayora Indah Tbk	45.364	219.514	774.936	1.310.161	544.110
5.	Multi Bintang Indonesia Tbk	62.319	94.019	236.228	410.704	407.248
6.	Sari Husada Tbk	86.503	110.915	130.030	390.083	428.771
7.	Siantar TOP Tbk	29.271	40.543	119.064	230.839	236.196
8.	SMART Tbk	139.846	85.387	1.045.626	2.773.291	2.954.137
9.	BAT Indonesia Tbk	30.048	71.368	188.955	874.736	1.015.354
10.	Gudang Garam Tbk	2.276.632	1.080.734	1.379.508	8.076.916	12.694.605
11.	H M Sampoerna Tbk	1.412.659	197.948	1.706.883	6.492.685	7.412.032
12.	Eratex Djaja Tbk	14.257	91.888	83.819	346.693	347.991
13.	Ever Shine Textile Industry Tbk	102.077	97.271	423.712	739.454	496.912
14.	Indorama Syntetics Tbk	16.018	442.763	2.939.204	4.654.444	2.291.434
15.	Karwell Indonesia Tbk	21.365	77.127	72.465	576.630	781.564
16.	Sepatu Bata Tbk	50.397	49.924	35.977	151.714	286.722
17.	Primarindo Asia Infrastructure Tbk	16.415	11.514	71.042	182.023	376.473
18.	Surya Intrindo Makmur Tbk	10.361	2.663	40.291	118.422	136.428
19.	Daya Sakti Unggul Corp. Tbk	32.567	21.413	202.565	413.225	555.586
20.	Tirta Mahakam Resources Tbk	7.266	31.147	60.552	182.176	266.143
21.	Unggul Indah Cahaya Tbk	155.678	161.067	825.082	1.722.416	1.257.997
22.	Asahimas Flat Glass Tbk	27.415	189.856	1.020.265	1.681.967	786.478
23.	Surya Toto Indonesia Tbk	3.672	3.950	251.196	384.297	212.048
24.	Berlina Tbk	21.017	27.421	48.366	117.907	116.377

25.	Dynaplast Tbk	28.976	54.422	147.871	300.994	196.813
26.	Asiaplast Industries Tbk	10.706	366	148.037	175.151	77.292
27.	Indocement Tunggal Prakasa Tbk	523.423	869.981	7.099.395	9.851.099	1.758.966
28.	Semen Cibinong Tbk	-1.226.072	115.914	6.207.798	9.745.255	932.170
29.	Citra Tubindo Tbk	23.534	144.501	267.271	562.841	160.362
30.	Kedawang Setia Industrial Tbk	14.125	8.938	196.257	356.205	239.914
31.	Kedaung Indah Tbk	7.014	1.989	63.812	172.969	121.659
32.	Komatsu Indonesia Tbk	115.172	125.648	100.770	519.558	549.606
33.	Sucaco Tbk	171.077	181.307	153.636	556.822	312.833
34.	Astra International Tbk	1.487.296	3.974.585	6.944.048	22.203.518	14.315.270
35.	Goodyear Indonesia Tbk	88.151	27.766	121.408	348.003	535.114
36.	Astra Otoparts Tbk	160.277	216.721	378.485	1.410.260	1.580.279
37.	Selamat Sempurna Tbk	40.361	6.840	138.552	303.673	359.362
38.	Dankos Laboratories Tbk	50.522	63.056	59.405	402.164	376.030
39.	Merck Tbk	203.059	39.036	9.885	97.359	125.831
40.	Kalbe Farma Tbk	209.163	469.300	367.350	2.005.780	1.119.238
41.	Mustika Ratu Tbk	21.070	76.383	43.106	226.434	150.957
42.	Unilever Indonesia Tbk	533.005	519.910	444.120	1.815.904	4.167.393
43.	Fajar Surya Wisesa Tbk	209.879	197.843	2.682.551	3.256.736	1.025.098

**Data Laporan Keuangan Perusahaan Manufaktur Tahun 2000 (dalam jutaan rupiah)**

No.	Nama Perusahaan	Laba bersih	Kas Operasi	Aktiva Tetap	Total Aktiva	Pendapatan
1.	Aqua Golden Mississippi Tbk	38.465	17.194	186.353	341.018	550.584
2.	Delta Djakarta Tbk	34.396	86.931	166.578	386.063	259.053
3.	Indofood Sukses Makmur Tbk	646.172	1.428.030	5.203.971	12.554.630	12.702.239
4.	Mayora Indah Tbk	-23.373	152.147	742.830	1.312.099	684.558
5.	Multi Bintang Indonesia Tbk	-93.723	60.113	254.834	433.607	508.249
6.	Sari Husada Tbk	131.411	193.676	125.853	542.656	585.404
7.	Siantar TOP Tbk	33.019	18.672	160.753	301.986	375.783
8.	SMART Tbk	-550.926	139.038	1.445.552	3.919.860	2.413.379
9.	BAT Indonesia Tbk	57.464	26.503	192.506	812.466	874.202
10.	Gudang Garam Tbk	2.243.215	201.875	1.626.388	10.843.195	14.964.674
11.	H M Sampoerna Tbk	1.013.879	77.807	1.948.528	8.524.815	10.029.401
12.	Eratex Djaja Tbk	5.321	107.413	115.014	514.877	451.287
13.	Ever Shine Textile Industry Tbk	4.103	152.157	407.219	802.911	535.760
14.	Indorama Syntetics Tbk	192.984	684.076	3.280.857	5.541.400	3.250.959
15.	Karwell Indonesia Tbk	-25.330	98.839	136.187	725.625	914.367
16.	Sepatu Bata Tbk	63.322	61.842	47.658	207.844	368.042
17.	Primarindo Asia Infrastructure Tbk	-33.718	6.297	76.901	204.775	455.195
18.	Surya Intrindo Makmur Tbk	15.750	6.745	74.124	208.206	153.106
19.	Daya Sakti Unggul Corp. Tbk	-14.275	14.245	180.834	424.158	546.227
20.	Tirta Mahakam Resources Tbk	12.854	37.266	112.334	283.534	320.457
21.	Unggul Indah Cahaya Tbk	132.862	116.871	944.375	2.048.581	1.603.750
22.	Asahimas Flat Glass Tbk	-23.473	200.025	940.286	1.689.159	1.029.053
23.	Surya Toto Indonesia Tbk	55.115	3.626	248.532	393.600	330.990
24.	Berlina Tbk	23.552	55.906	45.453	164.391	156.837

25.	Dynapiast Tbk	29.449	40.219	186.721	402.782	307.882
26.	Asiaplast Industries Tbk	5.517	2.505	176.350	220.377	139.600
27.	Indocement Tunggal Prakasa Tbk	-877.775	260.136	8.691.188	11.649.037	2.447.973
28.	Semen Cibinong Tbk	-6.915.655	43.726	5.705.084	6.796.443	1.492.369
29.	Citra Tubindo Tbk	3.140	150.023	285.829	634.823	207.189
30.	Kedawang Setia Industrial Tbk	14.593	24.023	188.914	422.696	432.146
31.	Kedaung Indah Tbk	17.274	5.088	72.697	211.192	127.806
32.	Komatsu Indonesia Tbk	146.920	99.994	98.641	586.546	862.349
33.	Sucaco Tbk	491.011	47.904	142.128	423.006	461.666
34.	Astra International Tbk	-238.707	4.340.408	6.851.533	27.422.744	28.403.770
35.	Goodyear Indonesia Tbk	37.224	23.081	168.605	406.151	515.664
36.	Astra Otoparts Tbk	106.332	277.384	426.729	1.767.777	2.101.171
37.	Selamat Sempurna Tbk	59.034	31.803	250.270	529.837	502.848
38.	Dankos Laboratories Tbk	45.553	85.869	65.431	481.812	531.845
39.	Merek Tbk	49.369	54.207	12.389	129.685	183.810
40.	Kalbe Farma Tbk	-28.359	220.804	404.428	1.757.841	1.561.839
41.	Mustika Ratu Tbk	31.447	125.190	49.214	278.215	194.280
42.	Unilever Indonesia Tbk	813.205	722.647	505.967	2.253.637	4.870.972
43.	Fajar Surya Wisesa Tbk	-130.136	77.114	2.569.436	3.166.878	1.262.702

**Data Laporan Keuangan Perusahaan Manufaktur Tahun 2001 (dalam jutaan rupiah)**

No.	Nama Perusahaan	Laba bersih	Kas Operasi	Aktiva Tetap	Total Aktiva	Pendapatan
1.	Aqua Golden Mississippi Tbk	48.014	79.720	209.203	513.596	793.652
2.	Delta Djakarta Tbk	44.594	7.307	160.806	346.901	306.072
3.	Indofood Sukses Makmur Tbk	746.329	1.194.561	5.595.589	12.979.101	14.644.598
4.	Mayora Indah Tbk	31.136	60.393	698.425	1.324.990	833.977
5.	Multi Bintang Indonesia Tbk	113.836	79.389	259.916	517.715	569.920
6.	Sari Husada Tbk	224.766	233.696	252.434	796.532	932.942
7.	Siantar TOP Tbk	22.267	67.105	235.587	404.660	518.463
8.	SMART Tbk	-600.666	97.988	1.718.686	3.896.837	2.294.284
9.	BAT Indonesia Tbk	133.420	291.479	179.069	730.886	713.986
10.	Gudang Garam Tbk	2.087.361	551.144	2.191.965	13.448.124	17.970.450
11.	H M Sampoerna Tbk	955.413	496.104	1.942.925	9.470.540	14.066.515
12.	Eratex Djaja Tbk	6.573	92.498	138.242	458.982	500.693
13.	Ever Shine Textile Industry Tbk	30.086	69.538	392.616	741.158	529.779
14.	Indorama Syntetics Tbk	-364.475	447.229	3.472.118	5.664.840	3.302.794
15.	Karwell Indonesia Tbk	-66.239	87.493	51.227	500.208	848.306
16.	Sepatu Bata Tbk	63.468	86.233	55.448	222.913	407.231
17.	Primarindo Asia Infrastructure Tbk	-31.808	6.374	73.900	181.790	357.376
18.	Surya Intrindo Makmur Tbk	4.702	13.532	87.646	258.854	215.105
19.	Daya Sakti Unggul Corp. Tbk	-36.172	41.906	163.642	388.036	600.323
20.	Tirta Mahakam Resources Tbk	10.490	10.144	153.507	336.352	383.920
21.	Unggul Indah Cahaya Tbk	91.662	112.357	948.171	2.199.766	1.870.324
22.	Asahimas Flat Glass Tbk	126.293	457.063	865.129	1.645.701	1.226.821
23.	Surya Toto Indonesia Tbk	15.440	55.945	320.629	525.602	417.620
24.	Berlina Tbk	36.264	51.448	71.146	211.662	211.670



25.	Dynaplast Tbk	33.160	71.730	266.997	480.699	383.640
26.	Asiaplast Industries Tbk	4.961	10.417	179.733	233.599	156.877
27.	Indocement Tunggai Prakasa Tbk	-63.128	618.442	8.792.179	11.930.819	3.453.411
28.	Semen Cibinong Tbk	1.163.525	127.510	5.332.803	5.972.061	1.804.568
29.	Citra Tubindo Tbk	16.013	85.377	298.318	711.233	404.475
30.	Kedawang Setia Industrial Tbk	-17.707	8.617	208.838	410.650	436.460
31.	Kedaung Indah Tbk	8.692	10.977	70.430	216.942	117.678
32.	Komatsu Indonesia Tbk	56.614	212.081	108.806	619.649	615.893
33.	Sucaco Tbk	13.479	2.900	1.522.338	479.708	648.625
34.	Astra International Tbk	844.511	3.231.764	7.052.594	26.573.546	30.122.723
35.	Goodyear Indonesia Tbk	11.725	53.743	181.161	390.074	593.045
36.	Astra Otoparts Tbk	255.672	116.793	336.855	1.767.868	2.097.454
37.	Selamat Sempurna Tbk	54.645	104.479	286.672	567.043	565.090
38.	Dankos Laboratories Tbk	59.025	0	81.548	568.511	763.624
39.	Merck Tbk	56.398	67.149	14.802	162.720	224.074
40.	Kalbe Farma Tbk	32.665	168.946	433.729	1.877.315	2.046.499
41.	Mustika Ratu Tbk	36.364	17.180	52.283	295.030	228.266
42.	Unilever Indonesia Tbk	886.944	1.122.152	106.034	2.681.430	6012.611
43.	Fajar Surya Wisesa Tbk	182.245	220.700	2.451.279	2.821.062	1.180.203

**Data Laporan Keuangan Perusahaan Manufaktur Tahun 2002 (dalam jutaan rupiah)**

No.	Nama Perusahaan	Laba bersih	Kas Operasi	Aktiva Tetap	Total Aktiva	Pendapatan
1.	Aqua Golden Mississippi Tbk	66.110	67.096	338.806	545.394	124.053
2.	Delta Jakarta Tbk	44.839	40.546	155.544	379.536	505.915
3.	Indofood Sukses Makmur Tbk	802.632	-251.784	5.661.423	15.251.515	16.466.285
4.	Mayora Indah Tbk	119.489	116.021	645.739	1.332.375	998.556
5.	Multi Bintang Indonesia Tbk	4.037	103.564	246.924	475.039	542.394
6.	Sari Husada Tbk	117.300	151.294	277.826	935.520	1.021.852
7.	Siantar TOP Tbk	30.265	22.016	244.296	470.451	627.774
8.	SMART Tbk	-500.924	85.277	1.665.968	3.919.860	2.413.378
9.	BAT Indonesia Tbk	118.180	-42.592	159.873	696.440	688.648
10.	Gudang Garam Tbk	2.086.891	2.215.856	3.800.069	15.452	20.939.084
11.	H M Sampoerna Tbk	1.671.064	1.826.574	1.806.252	9.817.074	15.128.664
12.	Eratex Djaja Tbk	4.288	-766.803	127.194	418.677	363.803
13.	Ever Shine Textile Industry Tbk	1.491	63.287	339.719	664.935	417.869
14.	Indorama Syntetics Tbk	37.485	148.203	3.127.467	5.432.617	3.183.406
15.	Karwell Indonesia Tbk	-2.056	-13.020	46.523	491.824	540.637
16.	Sepatu Bata Tbk	48.361	51.260	54.357	210.081	411.028
17.	Primarindo Asia Infrastructure Tbk	-78.985	-85.635	61.769	98.264	141.850
18.	Surya Intrindo Makmur Tbk	22.674	34.690	64.328	231.273	507.144
19.	Daya Sakti Unggul Corp. Tbk	28.046	23.939	168.168	392.036	542.943
20.	Tirta Mahakam Resources Tbk	11.506	11.095	205.869	403.385	380.047
21.	Unggul Indah Cahaya Tbk	90.140	108.610	843.067	2.073.217	1.721.653
22.	Asahimas Flat Glass Tbk	206.683	199.969	835.854	1.504.684	1.294.284
23.	Surya Toto Indonesia Tbk	68.873	62.663	327.872	551.573	414.703
24.	Berlina Tbk	29.934	39.422	121.031	259.311	225.911

25.	Dynaplast Tbk	56.883	116.258	292.482	526.788	446.214
26.	Asiaplast Industries Tbk	-11.729	9.140	234.437	282.217	117.911
27.	Indocement Tunggul Prakasa Tbk	1.041.047	1.257.466	8.541.455	11.464.804	3948.282
28.	Semen Cibinong Tbk	502.455	136.544	7.003.445	7.713.791	1.977.100
29.	Citra Tubindo Tbk	14.115	41.819	247.775	746.013	430.038
30.	Kedawung Setia Industrial Tbk	-3.254	22.702	194.896	410.776	513.093
31.	Kedaung Indah Tbk	-3.142	-25.825	88.516	202.954	105.784
32.	Komatsu Indonesia Tbk	41.186	37.753	100.023	651.393	702.008
33.	Sucaco Tbk	61.333	-52.055	159.727	435.377	543.556
34.	Astra International Tbk	3.636.608	4.201.839	6.420.806	26.185.605	30.266.605
35.	Goodyear Indonesia Tbk	16.454	39.588	169.948	385.547	563.247
36.	Astra Otoparts Tbk	257.379	71.050	339.918	1.831.503	2.063.493
37.	Selamat Sempurna Tbk	40.222	120.602	264.565	583.627	603.354
38.	Dankos Laboratories Tbk	93.174	131.551	110.179	660.948	1.065.422
39.	Merck Tbk	37.429	49.925	29.471	172.336	220.918
40.	Kalbe Farma Tbk	266.933	399.127	466.639	2.015.537	2.561.802
41.	Mustika Ratu Tbk	20.451	-9.490	55.678	291.549	252.977
42.	Unilever Indonesia Tbk	978.249	1.142.908	745.292	3.091.853	7.015.181
43.	Fajar Surya Wisesa Tbk	177.490	152.560	2.344.031	2.720.954	1.174.066

**Tabel Perhitungan Total Akrual Tahun 1999**

No.	Nama Perusahaan	NI	CFO	TA
1.	Aqua Golden Mississippi Tbk	20.055	14.256	5.799
2.	Delta Jakarta Tbk	57.020	54.427	2.593
3.	Indofood Sukses Makmur Tbk	1.395.399	2.291.671	-896.272
4.	Mayora Indah Tbk	45.364	219.514	-174.150
5.	Multi Bintang Indonesia Tbk	62.319	94.019	-31.700
6.	Sari Husada Tbk	86.503	110.915	-24.412
7.	Siantar TOP Tbk	29.271	40.543	-11.272
8.	SMART Tbk	139.846	85.387	54.459
9.	BAT Indonesia Tbk	30.048	71.368	-41.320
10.	Gudang Garam Tbk	2.276.632	1.080.734	1.195.898
11.	H M Sampoerna Tbk	1.412.659	197.948	1.214.711
12.	Eratex Djaja Tbk	14.257	91.888	-77.631
13.	Ever Shine Textile Industry Tbk	102.077	97.271	4.806
14.	Indorama Syntetics Tbk	16.018	442.763	-426.745
15.	Karwell Indonesia Tbk	21.365	77.127	-55.762
16.	Sepatu Bata Tbk	50.397	49.924	473
17.	Primarindo Asia Infrastructure Tbk	16.415	11.514	4.901
18.	Surya Intrindo Makmur Tbk	10.361	2.663	7.698
19.	Daya Sakti Unggul Corp. Tbk	32.567	21.413	11.154
20.	Tirta Mahakam Resources Tbk	7.266	31.147	-23.881
21.	Unggul Indah Cahaya Tbk	155.678	161.067	-5.389
22.	Asahimas Flat Glass Tbk	27.415	189.856	-162.441
23.	Surya Toto Indonesia Tbk	3.672	3.950	-278
24.	Berlina Tbk	21.017	27.421	-6.404
25.	Dynaplast Tbk	28.976	54.422	-25.446

26.	Asiapiplast Industries Tbk	10.706	366	10.340
27.	Indocement Tunggul Prakasa Tbk	523.423	869.981	-346.558
28.	Semen Cibinong Tbk	-1.226.072	115.914	-1.341.986
29.	Citra Tubindo Tbk	23.534	144.501	-120.967
30.	Kedawang Setia Industrial Tbk	14.125	8.938	5.187
31.	Kedaung Indah Tbk	7.014	1.989	5.025
32.	Komatsu Indonesia Tbk	115.172	125.648	-10.476
33.	Sucaco Tbk	171.077	181.307	-10.230
34.	Astra International Tbk	1.487.296	3.974.585	-2.487.289
35.	Goodyear Indonesia Tbk	88.151	27.766	60.385
36.	Astra Otoparts Tbk	160.277	216.721	-56.444
37.	Selamat Sempurna Tbk	40.361	6.840	33.521
38.	Dankos Laboratories Tbk	50.522	63.056	-12.534
39.	Merck Tbk	203.059	39.036	164.023
40.	Kalbe Farma Tbk	209.163	469.300	-260.137
41.	Mustika Ratu Tbk	21.070	76.383	-55.313
42.	Unilever Indonesia Tbk	533.005	519.910	13.095
43.	Fajar Surya Wisesa Tbk	209.879	197.843	12.036

**Tabel Perhitungan Total Akrual Tahun 2000**

No.	Nama Perusahaan	NI	CFO	TA
1.	Aqua Golden Mississippi Tbk	38.465	17.194	21.271
2.	Delta Jakarta Tbk	34.396	86.931	-52.535
3.	Indofood Sukses Makmur Tbk	646.172	1.428.030	-781.858
4.	Mayora Indah Tbk	-23.373	152.147	-175.520
5.	Multi Bintang Indonesia Tbk	-93.723	60.113	-153.836
6.	Sari Husada Tbk	131.411	193.676	-62.265
7.	Siantar TOP Tbk	33.019	18.672	14.347
8.	SMART Tbk	-550.926	139.038	-689.964
9.	BAT Indonesia Tbk	57.464	26.503	30.961
10.	Gudang Garam Tbk	2.243.215	201.875	2.041.340
11.	H M Sampoerna Tbk	1.013.879	77.807	936.072
12.	Eratex Djaja Tbk	5.321	107.413	-102.092
13.	Ever Shine Textile Industry Tbk	4.103	152.157	-148.054
14.	Indorama Syntetics Tbk	192.984	684.076	-491.092
15.	Karwell Indonesia Tbk	-25.330	98.839	-124.169
16.	Sepatu Bata Tbk	63.322	61.842	1.480
17.	Primarindo Asia Infrastructure Tbk	-33.718	6.297	-40.015
18.	Surya Intrindo Makmur Tbk	15.750	6.745	9.005
19.	Daya Sakti Unggul Corp. Tbk	-14.275	14.245	-28.520
20.	Tirta Mahakam Resources Tbk	12.854	37.266	-24.412
21.	Unggul Indah Cahaya Tbk	132.862	116.871	15.991
22.	Asahimas Flat Glass Tbk	-23.473	200.025	-223.498
23.	Surya Toto Indonesia Tbk	55.115	3.626	51.489
24.	Berlina Tbk	23.552	55.906	-32.354
25.	Dynaplast Tbk	29.449	40.219	-10.770

26.	Asiapiplast Industries Tbk	5.517	2.505	3.012
27.	Indocement Tungal Prakasa Tbk	-877.775	260.136	-1.137.911
28.	Semen Cibinong Tbk	-6.915.655	43.726	-6.959.381
29.	Citra Tubindo Tbk	3.140	150.023	-146.883
30.	Kedawung Setia Industrial Tbk	14.593	24.023	-9.430
31.	Kedaung Indah Tbk	17.274	5.088	12.186
32.	Komatsu Indonesia Tbk	146.920	99.994	46.926
33.	Sucaco Tbk	491.011	47.904	443.107
34.	Astra International Tbk	-238.707	4.340.408	-4.579.115
35.	Goodyear Indonesia Tbk	37.224	23.081	14.143
36.	Astra Otoparts Tbk	106.332	277.384	-171.052
37.	Selamat Sempurna Tbk	59.034	31.803	27.231
38.	Dankos Laboratories Tbk	45.553	85.869	-40.316
39.	Merck Tbk	49.369	54.207	-4.838
40.	Kalbe Farma Tbk	-28.359	220.804	-249.163
41.	Mustika Ratu Tbk	31.447	125.190	-93.743
42.	Unilever Indonesia Tbk	813.205	722.647	90.558
43.	Fajar Surya Wisesa Tbk	-130.136	77.114	-207.250

**Tabel Perhitungan Total Akrual Tahun 2001**

No.	Nama Perusahaan	NI	CFO	TA
1.	Aqua Golden Missisipi Tbk	48.014	79.720	-31.706
2.	Delta Jakarta Tbk	44.594	7.307	37.287
3.	Indofood Sukses Makmur Tbk	746.329	1.194.561	-448.232
4.	Mayora Indah Tbk	31.136	60.393	-29.257
5.	Multi Bintang Indonesia Tbk	113.836	79.389	34.447
6.	Sari Husada Tbk	224.766	233.696	-8.930
7.	Siantar TOP Tbk	22.267	67.105	-44.838
8.	SMART Tbk	-600.666	97.988	-698.654
9.	BAT Indonesia Tbk	133.420	291.479	-158.059
10.	Gudang Garam Tbk	2.087.361	551.144	1.536.217
11.	H M Sampoerna Tbk	955.413	496.104	459.309
12.	Eratex Djaja Tbk	6.573	92.498	-85.925
13.	Ever Shine Textile Industry Tbk	30.086	69.538	-39.452
14.	Indorama Syntetics Tbk	-364.475	447.229	-811.704
15.	Karwell Indonesia Tbk	-66.239	87.493	-153.732
16.	Sepatu Bata Tbk	63.468	86.233	-22.765
17.	Primarindo Asia Infrastructure Tbk	-31.808	6.374	-38.182
18.	Surya Intrindo Makmur Tbk	4.702	13.532	-8.830
19.	Daya Sakti Unggul Corp. Tbk	-36.172	41.906	-78.078
20.	Tirta Mahakam Resources Tbk	10.490	10.144	346
21.	Unggul Indah Cahaya Tbk	91.662	112.357	-20.695
22.	Asahimas Flat Glass Tbk	126.293	457.063	-330.770
23.	Surya Toto Indonesia Tbk	15.440	55.945	-40.505
24.	Berlina Tbk	36.264	51.448	-15.184
25.	Dynaplast Tbk	33.160	71.730	-38.570



26.	Asiapiplast Industries Tbk	4.961	10.417	-5.456
27.	Indocement Tungal Prakasa Tbk	-63.128	618.442	-681.570
28.	Semen Cibinong Tbk	1.163.525	127.510	1.036.015
29.	Citra Tubindo Tbk	16.013	85.377	-69.364
30.	Kedawung Setia Industrial Tbk	-17.707	8.617	-26.324
31.	Kedaung Indah Tbk	8.692	10.977	-2.285
32.	Komatsu Indonesia Tbk	56.614	212.081	-155.467
33.	Sucaco Tbk	13.479	2.900	10.579
34.	Astra International Tbk	844.511	3.231.764	-2.387.253
35.	Goodyear Indonesia Tbk	11.725	53.743	-42.018
36.	Astra Otoparts Tbk	255.672	116.793	138.879
37.	Selamat Sempurna Tbk	54.645	104.479	-49.834
38.	Dankos Laboratories Tbk	59.025	0	59.025
39.	Merck Tbk	56.398	67.149	-10.751
40.	Kalbe Farma Tbk	32.665	168.946	-136.281
41.	Mustika Ratu Tbk	36.364	17180	19.184
42.	Unilever Indonesia Tbk	886.944	1.122.152	-235.208
43.	Fajar Surya Wisesa Tbk	182.245	220.700	-38.455

**Tabel Perhitungan Total AkruaI Tahun 2002**

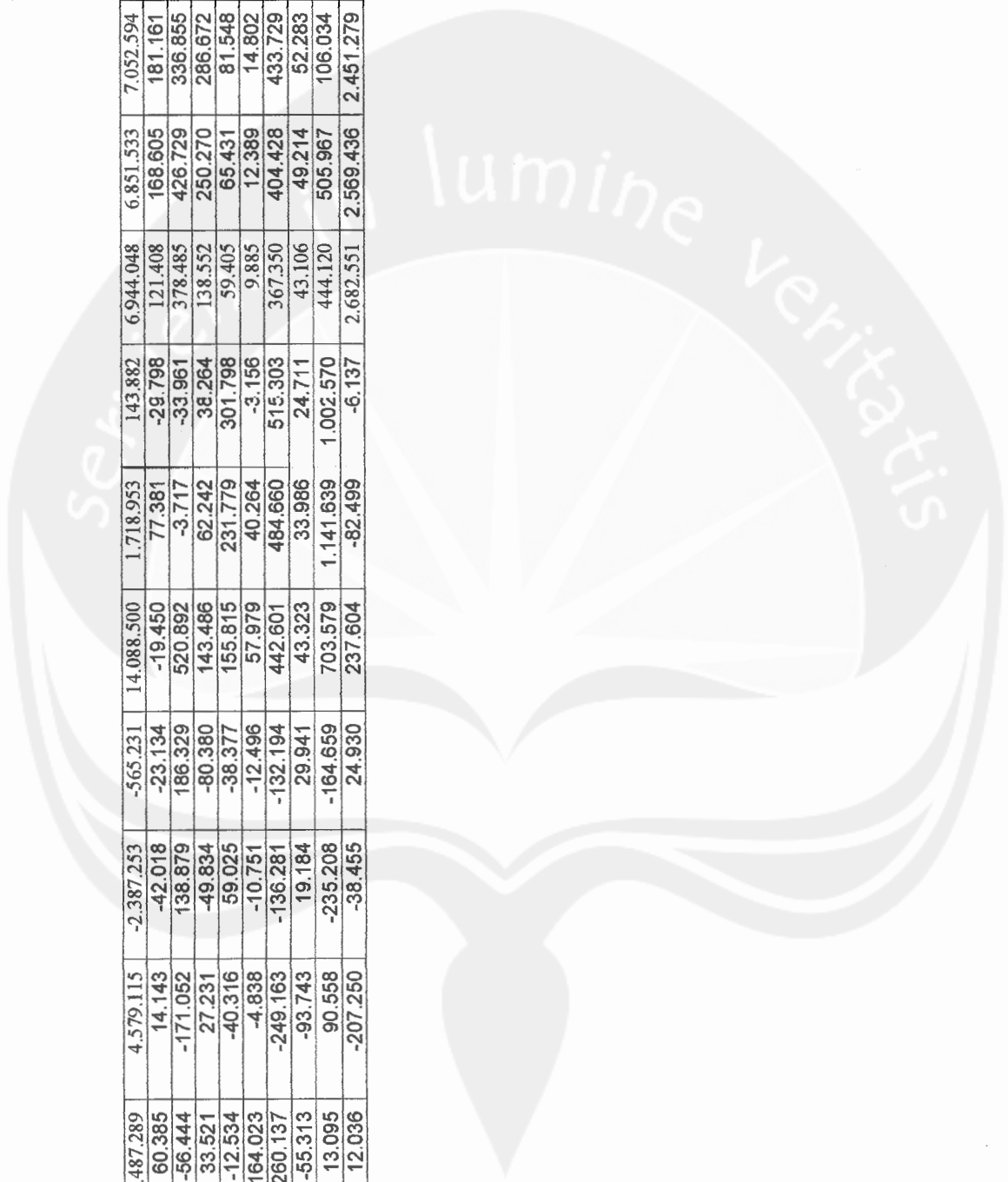
No.	Nama Perusahaan	NI	CFO	TA
1.	Aqua Golden Mississippi Tbk	66.110	67.096	-986
2.	Delta Jakarta Tbk	44.839	40.546	4.293
3.	Indofood Sukses Makmur Tbk	802.632	-251.784	1.054.416
4.	Mayora Indah Tbk	119.489	116.021	3.468
5.	Multi Bintang Indonesia Tbk	4.037	103.564	-99.527
6.	Sari Husada Tbk	117.300	151.294	-33.994
7.	Siantar TOP Tbk	30.265	22.016	8.249
8.	SMART Tbk	-500.924	85.277	-586.201
9.	BAT Indonesia Tbk	118.180	-42.592	160.772
10.	Gudang Garam Tbk	2.086.891	2.215.856	-128.965
11.	H M Sampoerna Tbk	1.671.064	1.826.574	-155.510
12.	Eratex Djaja Tbk	4.288	-766.803	771.091
13.	Ever Shine Textile Industry Tbk	1.491	63.287	-61.796
14.	Indorama Syntetics Tbk	37.485	148.203	-110.718
15.	Karwell Indonesia Tbk	-2.056	-13.020	10.964
16.	Sepatu Bata Tbk	48.361	51.260	-2.899
17.	Primarindo Asia Infrastructure Tbk	-78.985	-85.635	6.650
18.	Surya Intrindo Makmur Tbk	22.674	34.690	-12.016
19.	Daya Sakti Unggul Corp. Tbk	28.046	23.939	4.107
20.	Tirta Mahakam Resources Tbk	11.506	11.095	411
21.	Unggul Indah Cahaya Tbk	90.140	108.610	-18.470
22.	Asahimas Flat Glass Tbk	206.683	199.969	6.714
23.	Surya Toto Indonesia Tbk	68.873	62.663	6.210
24.	Berlina Tbk	29.934	39.422	-9.488
25.	Dynaplast Tbk	56.883	116.258	-59.375

26.	Asioplast Industries Tbk	-11.729	9.140	-20.869
27.	Indocement Tunggul Prakasa Tbk	1.041.047	1.257.466	-216.419
28.	Semen Cibinong Tbk	502.455	136.544	365.911
29.	Citra Tubindo Tbk	14.115	41.819	-27.704
30.	Kedawung Setia Industrial Tbk	-3.254	22.702	-25.956
31.	Kedaung Indah Tbk	-3.142	-25.825	22.683
32.	Komatsu Indonesia Tbk	41.186	37.753	3.433
33.	Sucaco Tbk	61.333	-52.055	113.388
34.	Astra International Tbk	3.636.608	4.201.839	-565.231
35.	Goodyear Indonesia Tbk	16.454	39.588	-23.134
36.	Astra Otoparts Tbk	257.379	71.050	186.329
37.	Selamat Sempurna Tbk	40.222	120.602	-80.380
38.	Dankos Laboratories Tbk	93.174	131.551	-38.377
39.	Merck Tbk	37.429	49.925	-12.496
40.	Kalbe Farma Tbk	266.933	399.127	-132.194
41.	Mustika Ratu Tbk	20.451	-9.490	29.941
42.	Unilever Indonesia Tbk	978.249	1.142.908	-164.659
43.	Fajar Surya Wisesa Tbk	177.490	152.560	24.930

**Tabel Perhitungan Discretionary Accrual**

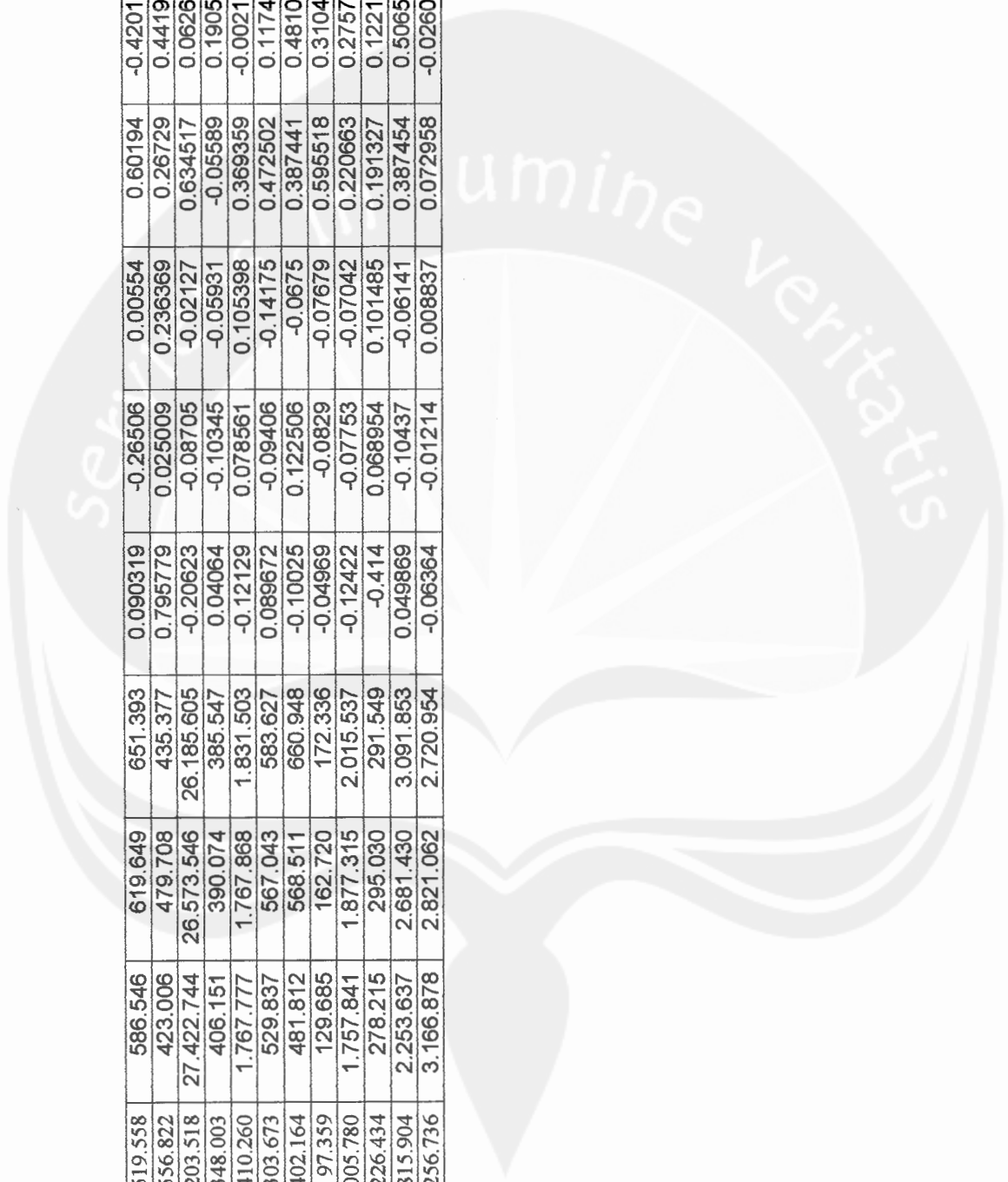
No.	TA			AREV			PPE				
	1999	2000	2001	2002	2000	2001	2002	1999	2000	2001	2002
1.	5.799	21.271	-31.706	-986	-860.209	243.068	-669.599	74.225	186.353	209.203	338.806
2.	2.593	-52.535	37.287	4.293	37.435	47.019	199.843	175.478	166.578	160.806	155.544
3.	-896.27	-781.858	-448.232	1.054.416	1.153.640	1.942.359	1.821.687	4.987.343	5.203.971	5.595.589	5.661.423
4.	-174.150	-175.520	-29.257	3.468	140.448	149.419	164.579	774.936	742.830	698.525	645.739
5.	-31.700	-153.836	34.447	-99.327	101.001	61.671	-27.526	236.228	254.834	259.916	246.924
6.	-24.412	-62.265	-8.930	-33.994	156.633	347.538	88.910	30.030	125.853	252.343	277.826
7.	-11.272	14.347	-44.838	8.249	139.587	142.680	109.311	119.064	160.753	235.587	244.296
8.	54.459	-689.964	-698.654	-586.201	-540.758	-199.095	119.094	1.045.626	1.445.552	1.718.686	1.665.968
9.	-41.320	30.961	-158.059	160.772	-141.152	-160.216	-25.338	188.955	192.506	179.069	159.873
10.	1.195.898	2.041.340	1.536.217	-128.965	2.270.069	3.005.776	2.968.634	1.379.508	1.626.388	2.191.965	3.800.069
11.	1.214.711	936.072	459.309	-155.510	2.617.369	4.037.114	1.062.149	1.706.883	1.948.528	1.942.925	1.806.252
12.	-77.631	-102.092	-85.925	771.091	103.296	49.406	-136.890	83.819	115.014	138.242	127.194
13.	4.806	-148.054	-39.452	-61.796	38.848	-5.981	-111.910	423.712	407.219	393.616	339.719
14.	-426.745	-491.092	-811.704	-110.718	959.525	51.835	-119.388	2.939.204	3.280.857	3.472.118	3.127.467
15.	-55.762	-124.168	-153.732	10.964	132.803	-66.061	-307.669	72.465	136.187	51.227	46.523
16.	473	1.480	-22.765	-2.899	81.320	39.189	3.797	35.977	47.658	55.448	54.357
17.	4.901	-40.015	-38.182	6.650	78.722	-97.819	-215.526	71.042	76.901	73.900	61.769
18.	7.698	9.005	-8.830	-12.016	16.678	61.999	292.039	40.291	74.124	87.646	64.328
19.	11.154	-28.520	-78.078	4.107	-9.359	54.096	-57.380	202.565	180.834	163.642	168.168
20.	-23.881	-24.412	346	411	54.314	63.463	-3.873	60.552	112.334	153.507	205.869
21.	-5.389	15.991	-20.695	-18.470	345.753	266.574	-148.671	825.082	944.375	948.171	843.067
22.	-162.441	-223.498	-330.770	6.714	242.575	197.768	67.463	1.020.265	940.286	865.129	835.854
23.	-278	51.489	-40.505	6.210	118.942	86.630	-2.917	251.196	248.532	320.629	327.872
24.	-6.404	-32.354	-15.184	-9.488	40.460	54.833	14.241	48.366	45.453	71.146	121.031
25.	-25.446	-10.770	-38.570	-59.375	111.069	75.758	62.574	147.871	186.721	266.997	292.482
26.	10.340	3.012	-5.456	-20.869	62.308	17.277	-38.966	148.037	176.350	179.733	234.437
27.	-346.558	1.137.911	-681.570	-216.419	689.007	1.005.438	494.871	7.099.395	8.691.188	8.792.179	8.541.455
28.	-1.341.986	6.959.381	1.036.015	365.911	560.199	312.199	172.532	6.207.798	5.705.084	5.332.803	7.003.445
29.	-120.967	-146.883	-69.364	-27.704	46.827	197.286	25.563	267.271	285.829	298.318	247.775
30.	5.187	-9.430	-26.324	-25.956	192.232	4.314	76.633	196.257	188.914	208.838	194.896
31.	5.025	12.186	-2.285	22.683	6.147	-10.128	-11.894	63.812	72.697	70.430	88.516
32.	-10.476	46.926	-155.467	3.433	312.743	-246.456	86.115	100.770	98.641	108.806	100.023
33.	-10.230	443.107	10.579	113.388	148.833	186.959	-105.089	153.636	142.128	1.522.338	159.727

34.	-2.487.289	4.579.115	-2.387.253	-565.231	14.088.500	1.718.953	143.882	6.944.048	6.851.533	7.052.594	6.420.806
35.	60.385	14.143	-42.018	-23.134	-19.450	77.381	-29.798	121.408	168.605	181.161	169.948
36.	-56.444	-171.052	138.879	186.329	520.892	-3.717	-33.961	378.485	426.729	336.855	339.918
37.	33.521	27.231	-49.834	-80.380	143.486	62.242	38.264	138.552	250.270	286.672	264.565
38.	-12.534	-40.316	59.025	-38.377	155.815	231.779	301.798	59.405	65.431	81.548	110.179
39.	164.023	-4.838	-10.751	-12.496	57.979	40.264	-3.156	9.885	12.389	14.802	29.471
40.	-260.137	-249.163	-136.281	-132.194	442.601	484.660	515.303	367.350	404.428	433.729	466.639
41.	-55.313	-93.743	19.184	29.941	43.323	33.986	24.711	43.106	49.214	52.283	55.678
42.	13.095	90.558	-235.208	-164.659	703.579	1.141.639	1.002.570	444.120	505.967	106.034	745.292
43.	12.036	-207.250	-38.455	24.930	237.604	-82.499	-6.137	2.682.551	2.569.436	2.451.279	2.344.031



No.	A <sub>tr</sub>				T <sub>A<sub>tr</sub></sub> / A <sub>tr-1</sub>				ΔRE <sub>tr</sub> / A <sub>tr-1</sub>				
	1999	2000	2001	2002	2000	2001	2002	2000	2001	2002	2000	2001	2002
	1	209.460	341.018	513.596	545.394	0.101552	-0.09297	-0.00192	-4.106794	0.712772	-1.303747	-4.106794	0.712772
2	305.625	386.063	346.901	379.536	-0.17189	0.096583	0.012375	0.122487	0.121791	0.576081	0.122487	0.121791	0.576081
3	10.637.680	12.554.630	12.979.101	15.251.515	-0.0735	-0.0357	0.08124	0.108448	0.154713	0.140355	0.108448	0.154713	0.140355
4	1.310.161	1.312.099	1.324.990	1.332.375	-0.13397	-0.0223	0.002617	0.107199	0.113878	0.124212	0.107199	0.113878	0.124212
5	410.704	433.607	517.715	475.039	-0.37457	0.079443	-0.19224	0.245922	0.142228	-0.053168	0.245922	0.142228	-0.053168
6	390.083	542.656	796.532	935.520	-0.15962	-0.01646	-0.04268	0.401538	0.640439	0.111621	0.401538	0.640439	0.111621
7	230.839	301.986	404.660	470.451	0.062152	-0.14848	0.020385	0.604694	0.472472	0.27013	0.604694	0.472472	0.27013
8	2.773.291	3.919.860	3.896.837	3.919.860	-0.24879	-0.17823	-0.15043	-0.194988	-0.030382	0.030562	-0.194988	-0.030382	0.030562
9	874.736	812.466	730.886	696.440	0.035395	-0.19454	0.219969	-0.161365	-0.197197	-0.034668	-0.161365	-0.197197	-0.034668
10	8.076.916	10.843.195	13.448.124	15.452	0.252738	0.141676	-0.00959	0.281056	0.277204	0.220747	0.281056	0.277204	0.220747
11	6.492.685	8.524.815	9.470.540	9.817.074	0.144173	0.053879	-0.01642	0.403126	0.473572	0.112153	0.403126	0.473572	0.112153
12	346.693	514.877	458.982	418.677	-0.29447	-0.16688	1.680003	0.297947	0.095957	-0.298247	0.297947	0.095957	-0.298247
13	739.454	802.911	741.158	664.935	-0.20022	-0.04914	-0.08338	0.052536	-0.007449	-0.150993	0.052536	-0.007449	-0.150993
14	4.654.444	5.541.400	5.664.840	5.432.617	-0.10551	-0.14648	-0.01954	0.206152	0.009354	-0.021075	0.206152	0.009354	-0.021075
15	576.630	725.625	500.208	491.824	-0.21534	-0.21186	C.021919	0.230309	-0.09104	-0.615082	0.230309	-0.09104	-0.615082
16	151.714	207.844	222.913	210.081	0.009755	-0.10953	-0.01301	0.536009	0.18855	0.017034	0.536009	0.18855	0.017034
17	182.023	204.775	181.790	98.264	-0.21983	-0.18646	C.036581	0.432484	-0.47769	-1.185577	0.432484	-0.47769	-1.185577
18	118.422	208.206	258.854	231.273	0.076042	-0.04241	-0.04642	0.140835	0.297777	1.1282	0.140835	0.297777	1.1282
19	413.225	424.158	388.036	392.036	-0.06902	-0.18408	C.010584	-0.022649	0.127537	-0.147873	-0.022649	0.127537	-0.147873
20	182.176	283.534	336.352	403.385	-0.134	0.00122	C.001222	0.29814	0.223829	-0.011515	0.29814	0.223829	-0.011515
21	1.722.416	2.048.581	2.199766	2.073.217	0.009284	-0.0101	-0.0084	0.200737	0.130126	-0.067585	0.200737	0.130126	-0.067585
22	1.681.967	1.689.159	1.645.701	1.504.684	-0.13288	-0.19582	0.00408	0.144221	0.117081	0.040993	0.144221	0.117081	0.040993
23	384.297	393.600	525.602	551.573	0.133982	-0.10291	0.011815	0.309505	0.220097	-0.00555	0.309505	0.220097	-0.00555
24	117.907	164.391	211.662	259.311	-0.2744	-0.09237	-0.04483	0.343152	0.333552	0.067282	0.343152	0.333552	0.067282
25	300.994	402.782	480.699	526.788	-0.03578	-0.09576	-0.12352	0.369007	0.188087	0.130173	0.369007	0.188087	0.130173
26	175.151	220.377	233.599	282.217	0.017197	-0.02476	-0.08934	0.355739	0.078397	-0.166807	0.355739	0.078397	-0.166807
27	9.851.099	11.649.037	11.930.819	11.464.804	-0.11551	-0.05851	-0.01814	0.069942	0.086311	0.041478	0.069942	0.086311	0.041478
28	9.745.255	6.796.443	5.972.061	7.713.791	-0.71413	0.152435	0.06127	0.057484	0.045936	0.02889	0.057484	0.045936	0.02889
29	562.841	634.823	711.233	746.013	-0.26097	-0.10927	-0.03895	0.083198	0.310773	0.035942	0.083198	0.310773	0.035942
30	356.205	422.696	410.650	410.776	-0.02647	-0.06228	-0.06321	0.539667	0.010206	0.186614	0.539667	0.010206	0.186614
31	172.969	211.192	216.942	202.954	0.070452	-0.01082	C.104558	0.035538	-0.047956	-0.054826	0.035538	-0.047956	-0.054826

32	519.558	586.546	619.649	651.393	0.090319	-0.26506	0.00554	0.60194	-0.420182	0.138974
33	556.822	423.006	479.708	435.377	0.795779	0.025009	0.236369	0.26729	0.441977	-0.219027
34	22.203.518	27.422.744	26.573.546	26.185.605	-0.20623	-0.08705	-0.02127	0.634517	0.062683	0.005414
35	348.003	406.151	390.074	385.547	0.04064	-0.10345	-0.05931	-0.05589	0.190523	-0.076391
36	1.410.260	1.767.777	1.767.868	1.831.503	-0.12129	0.078561	0.105398	0.369359	-0.002103	-0.01921
37	303.673	529.837	567.043	583.627	0.089672	-0.09406	-0.14175	0.472502	0.117474	0.06748
38	402.164	481.812	568.511	660.948	-0.10025	0.122506	-0.0675	0.387441	0.481057	0.530857
39	97.359	129.685	162.720	172.336	-0.04969	-0.0829	-0.07679	0.595518	0.310475	-0.019395
40	2.005.780	1.757.841	1.877.315	2.015.537	-0.12422	-0.07753	-0.07042	0.220663	0.275713	0.274489
41	226.434	278.215	295.030	291.549	-0.414	0.068954	0.101485	0.191327	0.122157	0.083758
42	1.815.904	2.253.637	2.681.430	3.091.853	0.049869	-0.10437	-0.06141	0.387454	0.506576	0.373894
43	3.256.736	3.166.878	2.821.062	2.720.954	-0.06364	-0.01214	0.008837	0.072958	-0.026051	-0.002175



No.	PPE <sub>it</sub> / A <sub>it-1</sub>			DA <sub>it</sub>		
	2000	2001	2002	2000	2001	2002
	1	0.889683	0.613466	0.659674	-0.177669016	0.122115997
2	0.54504	0.416528	0.448382	-0.039534289	0.20097489	0.17592303
3	0.489202	0.445699	0.436195	0.045129407	0.078806144	0.19203477
4	0.566976	0.532296	0.487354	0.001393349	0.106306225	0.122657401
5	0.620481	0.599428	0.47695	-0.211641535	0.225874626	-0.094859334
6	0.322631	0.465182	0.348795	-0.043432352	0.158138729	0.045847215
7	0.696386	0.780126	0.603707	0.282806579	0.075144083	0.182454107
8	0.521241	0.438456	0.427518	-0.158103316	-0.086583496	-0.054143977
9	0.220073	0.220402	0.218739	0.064593436	-0.169392916	0.263447997
10	0.201363	0.202151	0.282572	0.32875469	0.217420929	0.077114307
11	0.300111	0.227914	0.190723	0.255666927	0.157797174	0.037864124
12	0.331746	0.268495	0.277122	-0.188221395	-0.097586247	1.70583951
13	0.550702	0.488991	0.458362	-0.074676822	0.056117974	-0.001277386
14	0.704887	0.626578	0.552084	0.071157635	-0.009436873	0.097833761
15	0.236177	0.070597	0.093007	-0.137599837	-0.207011713	-0.028633213
16	0.314131	0.266777	0.243848	0.139561728	-0.029955962	0.041868379
17	0.42248	0.360884	0.339782	-0.078421798	-0.163081445	-0.026028577
18	0.625931	0.420958	0.248511	0.228063704	0.083181796	0.137249349
19	0.437616	0.388804	0.43382	0.023339766	-0.085691568	0.08762238
20	0.616623	0.541406	0.612064	0.034090495	0.144445273	0.13271531
21	0.548285	0.462943	0.383253	0.151346627	0.105299229	0.066997242
22	0.55904	0.512166	0.507901	0.005017975	-0.071215205	0.119008523
23	0.646719	0.814606	0.623803	0.309913052	0.099171303	0.146541777
24	0.385499	0.432785	0.571813	-0.151288024	0.039907045	0.086994
25	0.620348	0.662882	0.608451	0.141269507	0.069716127	0.023485562
26	1.006846	0.815571	1.003587	0.276591363	0.161236418	0.109258263
27	0.882256	0.754756	0.715915	0.083981745	0.115199059	0.141984115
28	0.585422	0.784646	1.172702	-0.580483015	0.327985686	0.319069016
29	0.507833	0.469923	0.348374	-0.141199948	0.02844695	0.040778201
30	0.530352	0.494062	0.474604	0.15067419	0.046108404	0.061242199
31	0.420289	0.333488	0.408017	0.16574089	0.056031819	0.186792064
32	0.189856	0.185503	0.161419	0.200740676	-0.273122067	0.056549915



33	0.255249	3.598857	0.332967	0.881905623	0.856788114	0.28343431
34	0.308579	0.25718	0.241624	-0.066302779	-0.024037005	0.031784626
35	0.484493	0.446043	0.435681	0.139347698	0.015247122	0.02645095
36	0.302589	0.190553	0.192276	-0.013153138	0.119669484	0.144912161
37	0.824143	0.541057	0.46657	0.322848465	0.036863292	-0.032747345
38	0.162697	0.169253	0.193803	-0.020386872	0.214555434	0.035599126
39	0.127251	0.114138	0.181115	0.046404339	-0.022429148	-0.039723765
40	0.201631	0.24674	0.248567	-0.055092347	0.007721958	0.015088778
41	0.217344	0.187923	0.18872	-0.34483132	0.123780828	0.152068512
42	0.278631	0.04705	0.277946	0.154889414	-0.03590208	0.041904803
43	0.78896	0.774036	0.830904	0.11595719	0.152827182	0.188892996

