

LAMPIRAN A: DAFTAR PERUSAHAAN SAMPEL

No.	Nama Perusahaan	Jenis Industri
1	PT Polychem Indonesia Tbk	Aneka Industri
2	PT Tiga Pilar Sejahtera Food Tbk	Industri Barang Konsumsi
3	PT Asahimas Flat Glass Tbk	Industri Dasar dan Kimia
4	PT Argo Pantes Tbk	Aneka Industri
5	PT Arwana Citramulia Tbk	Industri Dasar dan Kimia
6	PT Astra International Tbk	Aneka Industri
7	PT Astra Otoparts Tbk	Aneka Industri
8	PT Indo Kordsa Tbk	Aneka Industri
9	PT Barito Pacific	Industri Dasar dan Kimia
10	PT Budi Acid Jaya Tbk	Industri Dasar dan Kimia
11	PT Cahaya Kalbar Tbk	Industri Barang Konsumsi
12	PT Charoen Pokphand Indonesia Tbk	Industri Dasar dan Kimia
13	PT Delta Djakarta Tbk	Industri Barang Konsumsi
14	PT Darya-Varia Laboratoria Tbk	Industri Barang Konsumsi
15	PT Dynaplast Tbk	Industri Dasar dan Kimia
16	PT Ekadharma International Tbk	Industri Dasar dan Kimia
17	PT Fajar Surya Wisesa Tbk	Industri Dasar dan Kimia
18	PT Gajah Tunggal Tbk	Aneka Industri
19	PT HM Sampoerna Tbk	Industri Barang Konsumsi
20	PT Indomobil Sukses Internasional Tbk	Aneka Industri
21	PT Indofood Sukses Makmur Tbk	Industri Barang Konsumsi
22	PT Indocement Tunggul Prakasa Tbk	Industri Dasar dan Kimia
23	PT Jembo Cable Company Tbk	Aneka Industri
24	PT JAPFA Comfeed Indonesia Tbk	Industri Barang Konsumsi
25	PT Kimia Farma Tbk	Industri Barang Konsumsi
26	PT Kalbe Farma Tbk	Industri Barang Konsumsi
27	PT Lion Metal Works Tbk	Industri Dasar dan Kimia
28	PT Lionmesh Prima Tbk	Industri Dasar dan Kimia
29	PT Merck Tbk	Industri Barang Konsumsi
30	PT Multi Bintang Indonesia Tbk	Industri Barang Konsumsi
31	PT Mustika Ratu Tbk	Industri Barang Konsumsi
32	PT Mayora Indah Tbk	Industri Barang Konsumsi
33	PT Bentoel International Investama Tbk	Industri Barang Konsumsi
34	PT Sierad Produce Tbk	Industri Dasar dan Kimia
35	PT Sekar Laut Tbk	Industri Barang Konsumsi
36	PT Holcim Indonesia Tbk	Industri Dasar dan Kimia
37	PT Semen Gresik (Persero) Tbk	Industri Dasar dan Kimia
38	PT Selamat Sempurna Tbk	Aneka Industri
39	PT Sorini Agro Asia Corporinndo Tbk	Industri Dasar dan Kimia
40	PT Suparma Tbk	Industri Dasar dan Kimia
41	PT Mandom Indonesia Tbk	Industri Barang Konsumsi
42	PT Tirta Mahakam Resources Tbk	Industri Dasar dan Kimia

No.	Nama Perusahaan	Jenis Industri
43	PT Trias Sentosa Tbk	Industri Dasar dan Kimia
44	PT Tempo Scan Pacific Tbk	Industri Barang Konsumsi
45	PT Ultra Jaya Milk Tbk	Industri Barang Konsumsi
46	PT Unilever Indonesia Tbk	Industri Barang Konsumsi
47	PT Voksel Electric Tbk	Aneka Industri

LAMPIRAN B
HASIL PENGUJIAN ANALISIS DATA STATISTIK
MODEL KONSERVATISMA AKUNTANSI UKURAN PASAR

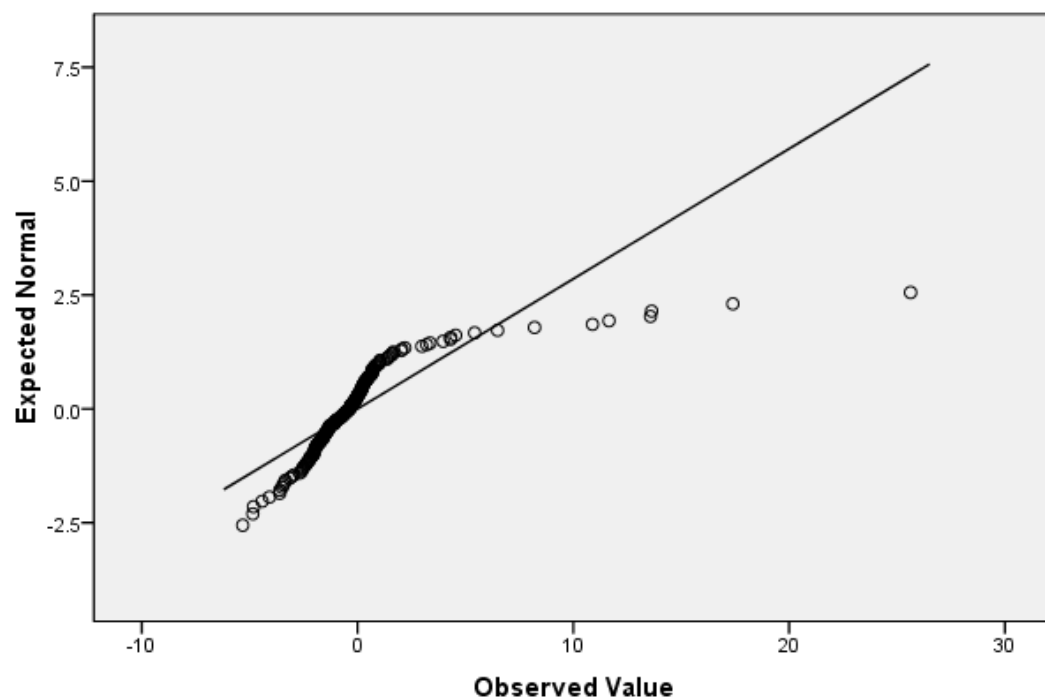
Uji Normalitas (Sebelum Data *Outlier*)

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.244	188	.000	.650	188	.000

a. Lilliefors Significance Correction

Normal Q-Q Plot of Unstandardized Residual

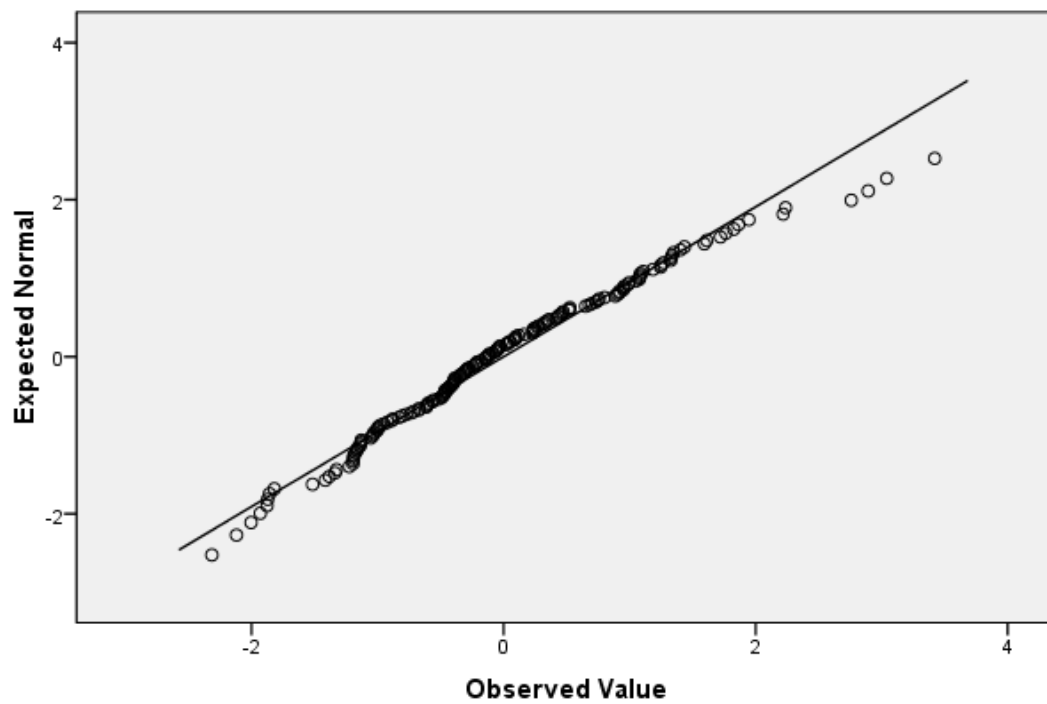


Uji Normalitas (Setelah Data *Outlier*)

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.068	172	.053	.980	172	.013

a. Lilliefors Significance Correction

Normal Q-Q Plot of Unstandardized Residual

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3.723E-15	1.707		.000	1.000
INKOM	.000	.619	.000	.000	1.000
KD	.000	1.514	.000	.000	1.000
KKA	.000	.363	.000	.000	1.000
UP	.000	.061	.000	.000	1.000
LEV	.000	.400	.000	.000	1.000
RET	.000	.836	.000	.000	1.000

a. Dependent Variable: abresid

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-9.890	1.707		-5.793	.000		
INKOM	-.405	.619	-.041	-.654	.514	.955	1.048
KD	-1.024	1.514	-.045	-.676	.500	.859	1.165
KKA	1.879	.363	.334	5.175	.000	.922	1.085
UP	.386	.061	.425	6.284	.000	.838	1.193
LEV	-1.018	.400	-.161	-2.546	.012	.956	1.046
RET	.554	.836	.041	.662	.509	.978	1.023

a. Dependent Variable: KONMTB

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.607 ^a	.368	.345	1.0662761	.368	16.033	6	165	.000	1.985

a. Predictors: (Constant), RET, INKOM, UP, LEV, KKA, KD

b. Dependent Variable: KONMTB

Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	109.374	6	18.229	16.033	.000 ^a
	Residual	187.596	165	1.137		
	Total	296.970	171			

a. Predictors: (Constant), RET, INKOM, UP, LEV, KKA, KD

b. Dependent Variable: KONMTB

Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-9.890	1.707		-5.793	.000		
	INKOM	-.405	.619	-.041	-.654	.514	.955	1.048
	KD	-1.024	1.514	-.045	-.676	.500	.859	1.165
	KKA	1.879	.363	.334	5.175	.000	.922	1.085
	UP	.386	.061	.425	6.284	.000	.838	1.193
	LEV	-1.018	.400	-.161	-2.546	.012	.956	1.046
	RET	.554	.836	.041	.662	.509	.978	1.023

a. Dependent Variable: KONMTB

LAMPIRAN C
HASIL PENGUJIAN ANALISIS DATA STATISTIK
MODEL KONSERVATISMA AKUNTANSI UKURAN
AKRUAL

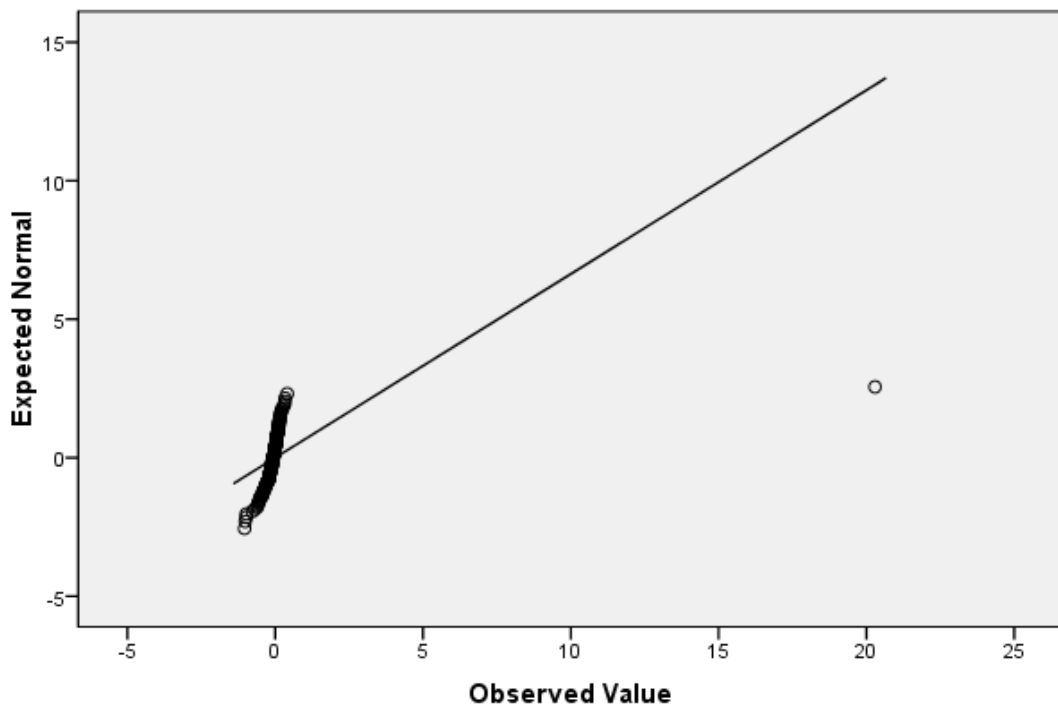
Uji Normalitas (Sebelum Data *Outlier*)

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.406	188	.000	.131	188	.000

a. Lilliefors Significance Correction

Normal Q-Q Plot of Unstandardized Residual

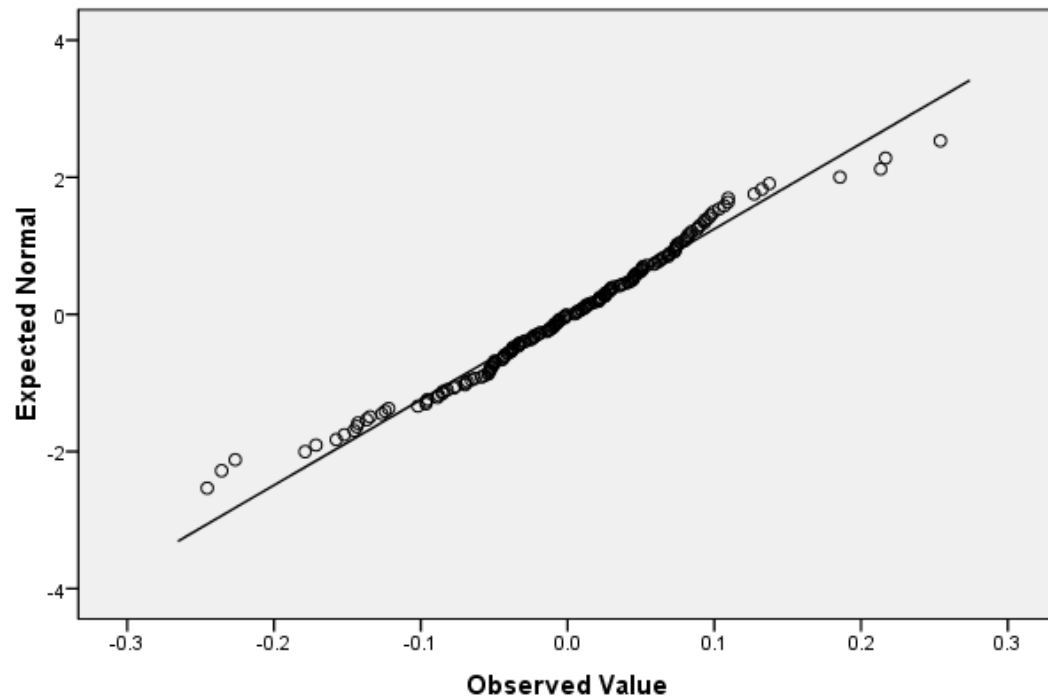


Uji Normalitas (Setelah Data *Outlier*)

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.062	176	.092	.982	176	.025

a. Lilliefors Significance Correction

Normal Q-Q Plot of Unstandardized Residual

Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	5.421E-17	.127		.000	1.000
	INKOM	.000	.045	.000	.000	1.000
	KD	.000	.115	.000	.000	1.000
	KKA	.000	.028	.000	.000	1.000
	UP	.000	.005	.000	.000	1.000
	LEV	.000	.029	.000	.000	1.000

a. Dependent Variable: abresid

Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.042	.127		.331	.741		
	INKOM	.007	.045	.011	.145	.885	.952	1.051
	KD	-.192	.115	-.131	-1.669	.097	.874	1.144
	KKA	.076	.028	.211	2.724	.007	.906	1.104
	UP	-.002	.005	-.027	-.333	.740	.824	1.213
	LEV	-.069	.029	-.178	-2.378	.019	.963	1.039

a. Dependent Variable: KONACC

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics					Durbin-Watson
					R Square Change	F Change	df1	df2	Sig. F Change	
1	.280 ^a	.078	.051	.0814134	.078	2.893	5	170	.016	2.018

a. Predictors: (Constant), LEV, KKA, KD, INKOM, UP

b. Dependent Variable: KONACC

Uji Statistik F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.096	5	.019	2.893	.016 ^a
	Residual	1.127	170	.007		
	Total	1.223	175			

a. Predictors: (Constant), LEV, KKA, KD, INKOM, UP

b. Dependent Variable: KONACC

Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.042	.127		.331	.741		
	INKOM	.007	.045	.011	.145	.885	.952	1.051
	KD	-.192	.115	-.131	-1.669	.097	.874	1.144
	KKA	.076	.028	.211	2.724	.007	.906	1.104
	UP	-.002	.005	-.027	-.333	.740	.824	1.213
	LEV	-.069	.029	-.178	-2.378	.019	.963	1.039

a. Dependent Variable: KONACC