LAMPIRAN 1. NAMA PERUSAHAAN SAMPEL

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AGII	Aneka Gas Industri Tbk
3	ALDO	Alkindo Naratama Tbk
4	ALKA	Alaska Industrindo Tbk
5	ALTO	Tri Banyan Tirta Tbk
6	AMFG	Asahimas Flat Glass Tbk
7	AMIN	Ateliers Mecaniques D'Indonesie Tbk
8	ARNA	Arwana Citra Mulia Tbk
9	ASII	Astra International Tbk
10	AUTO	Astra Otoparts Tbk
11	BAJA	Saranacentral Bajatama Tbk
12	BATA	Sepatu Bata Tbk
13	BELL	Trisula Textile Industries Tbk
14	BOLT	Garuda Metalindo Tbk
15	BRNA	Berlina Tbk
16	BTON	Beton Jaya Manunggal Tbk
17	BUDI	Budi Starch & Sweetener Tbk
18	CAMP	Campina Ice Cream Industry Tbk
19	CEKA	Wilmar Cahaya Indonesia Tbk
20	CHITOSE	Chitose Internatonal Tbk
21	CLEO	Sariguna Primatirta Tbk
22	CPIN	Charoen Pokphand Indonesia Tbk
23	DLTA	Delta Djakarta Tbk
24	DPNS	Duta Pertiwi Nusantara Tbk
25	DVLA	Darya Varia Laboratoria Tbk
26	EKAD	Ekadharma International Tbk
27	ETWA	Eterindo Wahanatama Tbk
28	FASW	Fajar Surya Wisesa Tbk
29	GDST	Gunawan Dianjaya Steel Tbk
30	GGRM	Gudang Garam Tbk
31	HMSP	Handjaya Mandala Sampoerna Tbk
32	HOKI	Buyung Poetra Sembada Tbk
33	ICBP	Indofood CBP Sukses Makmur Tbk
34	IGAR	Champion Pasific Indonesia Tbk
35	IMAS	Indomobil Sukses International Tbk
36	IMPC	Impack Pratama Industri Tbk
37	INAF	Indofarma (Persero) Tbk
38	INAI	Indal Aluminium Industry Tbk

39	INCI	Intan Wijaya International Tbk
40	INDF	Indofood Sukses Makmur Tbk
41	INDS	Indospring Tbk
42	INTP	Indocement Tunggal Prakasa Tbk
43	ISSP	Steel Pipe Industry of Indonesia Tbk
44	JECC	Jembo Cable Company Tbk
45	JPFA	Japfa Comfeed Indonesia Tbk
46	KAEF	Kimia Farma (Persero) Tbk
47	KBLI	KMI Wire and Cable Tbk
48	KBLM	Kabelindo Murni Tbk
49	KDSI	Kedawung Setia Industrial Tb
50	KIAS	Keramika Indonesia Assosiasi Tbk
51	KICI	Kedaung Indah Can Tbk
52	KINO	Kino Indonesia Tbk
53	KLBF	Kalbe Farma Tbk
54	LION	Lion Metal Works Tbk
55	LMPI	Langgeng Makmur Industry Tbk
56	LMSH	Lionmesh Prima Tbk
57	LPIN	Multi Prima Sejahtera Tbk
58	MAIN	Malindo Feedmill Tbk
59	MARK	Mark Dynamics Indonesia Tbk
60	MAYORA	Mayora Indah Tbk
61	MBTO	Martina Berto Tbk
62	MDKI	Emdeki Utama Tbk
63	MERK	Merck Indonesia Tbk
64	MLBI	Multi Bintang Indonesia Tbk
65	MLIA	Mulia Industrindo Tbk
66	MRAT	Mustika Ratu Tbk
67	MYTX	Asia Pacific Investama Tbk
68	PBID	Panca Budi Idaman Tbk
69	PCAR	Prima Cakrawala Abadi Tbk
70	PICO	Pelangi Indah Canindo Tbk
71	PRAS	Prima alloy steel Universal Tbk
72	PSDN	Prashida Aneka Niaga Tbk
73	PYFA	Pyridam Farma Tbk
74	RICKY	Ricky Putra Globalindo Tbk
75	ROTI	Nippon Indosari Corporindo Tbk
76	SCCO	Supreme Cable Manufacturing and Commerce Tbk
77	SCPI	Merck Sharp Dohme Pharma Tbk
78	SIDO	Industri Jamu & Farmasi Sido Muncul Tbk
79	SIPD	Siearad Produce Tbk

80	SKBM	Sekar Bumi Tbk
81	SKLT	Sekar Laut Tbk
82	SMBR	Semen Baturaja (Persero) Tbk
83	SMCB	Solusi Bangun Indonesia Tbk
84	SMGR	Semen Indonesia (persero) Tbk
85	SMSM	Selamat Sempurna Tbk
86	SRSN	Indo Acitama Tbk
87	SSTM	Sunson Textile Manufacturer Tbk
88	STAR	Star Petrochem Tbk
89	STTP	Siantar Top Tbk
90	TALF	Tunas Alfin Tbk
91	TCID	Mandom Indonesia Tbk
92	TIRT	Tirta Mahakam Resources Tbk
93	TOTO	Surya Toto Indonesia Tbk
94	TRIS	Trisula International Tbk
95	TRST	Trias Sentosa Tbk
96	TSPC	Tempo Scan Pasific Tbk
97	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
98	UNVR	Unilever Indonesia Tbk
99	WIIM	Wismilak Inti Makmur Tbk
100	WOOD	Integra Indocabinet Tbk
101	WSBP	Waskita Beton Precast Tbk
102	WTON	Wijaya Karya Beton Tbk

Sumber: Bursa Efek Indonesia

LAMPIRAN 2. SKOR PERSONIL TERKONEKSI POLITIK

Kelompok 1 (Aktif)		**Kelompok 2 (Mantan)**	
Posisi	**Skor**	**Posisi**	**Skor**
a. Presiden b. Wakil presiden	9	a. Presiden b. Wakil presiden	8
a. Menteri b. Pejabat setingkat menteri c. Kepala lembaga pemerintah non kementerian d. Ketua MPR/DPR e. Utusan khusus presiden f. Ketua umum parpol g. Sahabat presiden, wakil presiden dan tokoh parpol h. Keluarga presiden dan wakil presiden	8	a. Menteri b. Pejabat setingkat menteri c. Kepala lembaga pemerintah non kementerian d. Ketua MPR/DPR e. Utusan khusus presiden f. Ketua umum parpol g. Sahabat presiden, wakil presiden dan tokoh parpol h. Keluarga presiden dan wakil presiden	7

a. Pejabat eselon Ia b. Anggota MPR/DPR c. Pangkat kehormatan di TNI dan perwira tinggi kepolisian d. Ketua KADIN e. Duta besar RI f. Gubernur g. Ketua DPRD	7	a. Pejabat eselon Ia b. Anggota MPR/DPR c. Pangkat kehormatan di TNI dan perwira tinggi kepolisian d. Ketua KADIN e. Duta besar RI f. Gubernur g. Ketua DPRD	6
a. Pejabat eselon Ib b. Dewan kehormatan, pakar parpol c. Perwira tinggi TNI dan kepolisian d. Wakil ketua umum KADIN bidang e. Bupati/walikota	6	a. Pejabat eselon Ib b. Dewan kehormatan, pakar parpol c. Perwira tinggi TNI dan kepolisian d. Wakil ketua umum KADIN bidang e. Bupati/walikota	5
a. Pejabat eselon IIa b. Perwira menengah TNI dan kepolisian c. Ketua KADIN wilayah	5	a. Pejabat eselon IIa b. Perwira menengah TNI dan kepolisian c. Ketua KADIN wilayah	4
a. Pejabar eselon IIb b. Perwira pertama TNI dan kepolisian c. Sekretaris jenderal/bendahara parpol	4	a. Pejabar eselon IIb b. Perwira pertama TNI dan kepolisian c. Sekretaris jenderal/bendahara parpol	3
a. Pejabat eselon IIIa dan IIIb b. Bintara tinggi TNI dan kepolisian	3	a. Pejabat eselon IIIa dan IIIb b. Bintara tinggi TNI dan kepolisian	2
a. Pejabat eselon IV dan V b. Bintara dan tamtama TNI dan kepolisian c. Anggota pengurus harian parpol	2	a. Pejabat eselon IV dan V b. Bintara dan tamtama TNI dan kepolisian c. Anggota pengurus harian parpol	1

Sumber: Supatmi, et al (2019)

LAMPIRAN 3. STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SHORTDA	408	-.501	.435	.025	.092
LONGDA	408	-1.07	.741	-.201	.122
ABNCFO	408	-.383	.866	-.003	.108
ABNPROD	408	-.930	.550	3.380E-5	.245
ABNDISCR	408	-.294	.684	3.037E-8	.134
DUMMY_ROA	408	0	1	.052	.221
KKI	408	0	1	.387	.293
KKA	408	.333	1	.816	.213
ATR	408	.006	6.33	.970	.632
ROA	408	-1.05	.921	.051	.128
KP	408	0	28.0	2.15	4.56
KKI*KP	408	0	19.6	1.06	2.67
KKA*KP	408	0	21.0	1.49	3.19
Valid N (listwise)	408				

LAMPIRAN 4. HASIL ANALISIS REGRESI UNTUK MODEL ESTIMASI REGRESI MANAJEMEN LABA

A. Short Term Discretionary Accruals (SHORTDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.10205635
Most Extreme Differences	Absolute	.072
	Positive	.072
	Negative	-.032
Kolmogorov-Smirnov Z		.878
Asymp. Sig. (2-tailed)		.424

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.022	.489		2.088	.038
	1/log At-1	-.122	3.018	-.003	-.040	.968
	(REV-AR)/At-1	-.066	.140	-.032	-.471	.638
	INC/At-1	-.661	.578	-.077	-1.143	.254

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.249[a]	.062	.055	.092	2.109

a. Predictors: (Constant), INC/At-1, (REV-AR)/At-1, 1/log At-1

b. Dependent Variable: STACC/At-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.225	3	.075	8.871	.000[a]
	Residual	3.413	404	.008		
	Total	3.637	407			

a. Predictors: (Constant), INC/At-1, (REV-AR)/At-1, 1/log At-1

b. Dependent Variable: STACC/At-1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.026	.046		.558	.577		
	1/log At-1	-.087	.284	-.015	-.307	.759	.974	1.026
	(REV-AR)/At-1	.052	.012	.211	4.343	.000	.980	1.020
	INC/At-1	-.103	.033	-.151	-3.099	.002	.981	1.019

a. Dependent Variable: STACC/At-1

B. Long Term Discretionary Accruals (LONGDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.16151959
Most Extreme Differences	Absolute	.086
	Positive	.086
	Negative	-.054
Kolmogorov-Smirnov Z		.650
Asymp. Sig. (2-tailed)		.791

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.390	4.084		.830	.419
	1/log At-1	.663	2.003	.084	.331	.745
	PPE/At-1	.516	.485	.289	1.065	.303
	INT/At-1	.065	.108	.167	.606	.553
	INC/At-1	-.010	.083	-.029	-.121	.905

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.622[a]	.387	.381	.123	1.780

a. Predictors: (Constant), INC/At-1, INT/At-1, PPE/At-1, 1/log At-1

b. Dependent Variable: LTACC/At-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.818	4	.955	63.517	.000[a]
	Residual	6.057	403	.015		
	Total	9.875	407			

a. Predictors: (Constant), INC/At-1, INT/At-1, PPE/At-1, 1/log At-1

b. Dependent Variable: LTACC/At-1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.201	.066		-3.033	.003		
	1/log At-1	.950	.390	.099	2.438	.015	.920	1.087
	PPE/At-1	-.060	.027	-.090	-2.246	.025	.953	1.049
	INT/At-1	-.028	.077	-.015	-.370	.711	.970	1.031
	INC/At-1	.684	.044	.609	15.448	.000	.980	1.021

a. Dependent Variable: LTACC/At-1

C. Abnormal Cash Flow From Operation (ABNCFO)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.14974194
Most Extreme Differences	Absolute	.063
	Positive	.063
	Negative	-.042
Kolmogorov-Smirnov Z		.931
Asymp. Sig. (2-tailed)		.352

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.910	.257		3.538	.000
	St/At-1	-.007	.021	-.015	-.311	.756
	1/log At-1	.000	.018	.022	.019	.985
	DeltaSt/At-1	.000	.023	-.005	-.004	.997

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.319[a]	.102	.095	.124	1.466

a. Predictors: (Constant), DeltaSt/At-1, 1/log At-1, St/At-1

b. Dependent Variable: CFO/At-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.700	3	.233	15.232	.000[a]
	Residual	6.186	404	.015		
	Total	6.886	407			

a. Predictors: (Constant), DeltaSt/At-1, 1/log At-1, St/At-1

b. Dependent Variable: CFO/At-1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.325	.061		5.297	.000		
	1/log At-1	-1.773	.380	-.222	-4.664	.000	.986	1.015
	St/At-1	.048	.010	.376	5.012	.000	.394	2.536
	DeltaSt/At-1	-.086	.021	-.303	-4.028	.000	.394	2.537

a. Dependent Variable: CFO/At-1

D. Abnormal Production Cost (ABNPROD)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.12505866
Most Extreme Differences	Absolute	.074
	Positive	.034
	Negative	-.074
Kolmogorov-Smirnov Z		1.051
Asymp. Sig. (2-tailed)		.219

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.634	.319		1.987	.048
	1/log At-1	.235	.174	.099	1.348	.179
	St/At-1	-.085	.045	-.176	-1.893	.060
	DeltaSt/At-1	.002	.016	.008	.100	.920
	DeltaSt-1/At-1	-.010	.018	-.045	-.536	.593

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.970[a]	.940	.940	.246	.626

a. Predictors: (Constant), DeltaSt-1/At-1, 1/log At-1, DeltaSt/At-1, St/At-1

b. Dependent Variable: PROD/At-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	386.197	4	96.549	1.592E3	.000[a]
	Residual	24.444	403	.061		
	Total	410.641	407			

a. Predictors: (Constant), DeltaSt-1/At-1, 1/log At-1, DeltaSt/At-1, St/At-1

b. Dependent Variable: PROD/At-1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.332	.122		-2.723	.007		
	1/log At-1	2.087	.759	.034	2.751	.006	.980	1.020
	St/At-1	.933	.022	.939	43.010	.000	.310	3.225
	DeltaSt/At-1	.048	.042	.022	1.120	.264	.393	2.543
	DeltaSt-1/At-1	.049	.048	.016	1.038	.300	.629	1.589

a. Dependent Variable: PROD/At-1

E. Abnormal Discretionary Expense (ABNDISCR)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.07228351
Most Extreme Differences	Absolute	.049
	Positive	.049
	Negative	-.043
Kolmogorov-Smirnov Z		.982
Asymp. Sig. (2-tailed)		.290

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.174	.010		17.005	.000
	St/At-1	.000	.001	-.014	-.276	.782
	1/log At-1	4.477E-6	.000	.007	.149	.882

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.170[a]	.029	.024	.134	.546

a. Predictors: (Constant), St/At-1, 1/log At-1

b. Dependent Variable: DISCR/At-1

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.216	2	.108	6.000	.003[a]
	Residual	7.302	405	.018		
	Total	7.519	407			

a. Predictors: (Constant), St/At-1, 1/log At-1

b. Dependent Variable: DISCR/At-1

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.054	.066		.823	.411		
	1/log At-1	.491	.412	.059	1.191	.234	.987	1.013
	St/At-1	.021	.007	.153	3.098	.002	.987	1.013

a. Dependent Variable: DISCR/At-1

LAMPIRAN 5. HASIL ANALISIS REGRESI LINIER BERGANDA HIPOTESIS 1

A. Variabel Dependen Short Term Discretionary Accruals (SHORTDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.12470108
Most Extreme Differences	Absolute	.056
	Positive	.056
	Negative	-.055
Kolmogorov-Smirnov Z		.904
Asymp. Sig. (2-tailed)		.388

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	6418.892	1697.118		3.782	.000
	ROA	-198.499	971.029	-.010	-.204	.838
	ATR	-1.594E-6	.000	-.008	-.154	.878
	DUMMY_ ROA	-.816	4.168	-.010	-.196	.845

a. Dependent Variable: ABS3

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.156[a]	.024	.017	.091	2.192

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: SHORTDA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.083	3	.028	3.354	.019[a]
	Residual	3.331	404	.008		
	Total	3.414	407			

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: SHORTDA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.021	.008		2.531	.012		
	DUMMY_ ROA	.033	.020	.079	1.609	.108	.992	1.008
	ATR	-.002	.007	-.014	-.272	.785	.950	1.052
	ROA	.094	.036	.131	2.594	.010	.948	1.055

a. Dependent Variable: SHORTDA

B. Variabel Dependen Long Term Discretionary Accruals (LONGDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.00321856
Most Extreme Differences	Absolute	.206
	Positive	.206
	Negative	-.137
Kolmogorov-Smirnov Z		.462
Asymp. Sig. (2-tailed)		.983

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	32137.652	8849.799		3.631	.000
	ROA	-38295.242	97995.345	-.019	-.391	.696
	DUMMY_ ROA	-4.645	24.510	-.009	-.190	.850
	ATR	-4.324E-6	.000	-.004	-.081	.935

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.254[a]	.064	.058	.118	1.882

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: LONGDA

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.390	3	.130	9.281	.000[a]
	Residual	5.665	404	.014		
	Total	6.056	407			

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: LONGDA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.157	.011		-14.508	.000		
	DUMMY_ ROA	-.052	.027	-.095	-1.963	.050	.992	1.008
	ATR	-.039	.010	-.205	-4.144	.000	.950	1.052
	ROA	-.063	.047	-.067	-1.347	.179	.948	1.055

a. Dependent Variable: LONGDA

C. Variabel Dependen Abnormal Cash Flow From Operation (ABNCFO)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.12454659
Most Extreme Differences	Absolute	.066
	Positive	.066
	Negative	-.045
Kolmogorov-Smirnov Z		.814
Asymp. Sig. (2-tailed)		.522

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	17.416	5.654		3.080	.002
	ATR	-.805	1.714	-.023	-.470	.639
	DUMMY_ ROA	-5.086	11.934	-.021	-.426	.670
	ROA	.002	.240	.000	.008	.993

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.438[a]	.192	.186	.097	1.507

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNCFO

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.908	3	.303	31.996	.000[a]
	Residual	3.823	404	.009		
	Total	4.731	407			

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNCFO

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.010	.009		-1.183	.237		
	DUMMY_ ROA	.018	.022	.036	.812	.417	.992	1.008
	ATR	-.013	.008	-.078	-1.696	.091	.950	1.052
	ROA	.375	.039	.445	9.678	.000	.948	1.055

a. Dependent Variable: ABNCFO

D. Variabel Dependen Abnormal Production Cost (ABNPROD)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.14474356
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.041
Kolmogorov-Smirnov Z		.879
Asymp. Sig. (2-tailed)		.423

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	3.276	1.091		3.004	.003
	ATR	-.167	.331	-.025	-.504	.615
	DUMMY_ ROA	-.934	2.302	-.020	-.406	.685
	ROA	.000	.046	.000	.005	.996

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.433[a]	.188	.182	.222	.827

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNPROD

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.591	3	1.530	31.145	.000[a]
	Residual	19.853	404	.049		
	Total	24.444	407			

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNPROD

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.014	.020		.678	.498		
	DUMMY_ ROA	-.006	.050	-.005	-.121	.904	.992	1.008
	ATR	.031	.018	.081	1.757	.080	.950	1.052
	ROA	-.849	.088	-.443	-9.630	.000	.948	1.055

a. Dependent Variable: ABNPROD

E. Variabel Dependen Abnormal Discretionary Expense (ABNDISCR)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		408
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.18246510
Most Extreme Differences	Absolute	.104
	Positive	.104
	Negative	-.077
Kolmogorov-Smirnov Z		1.148
Asymp. Sig. (2-tailed)		.143

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	20.715	6.672		3.105	.002
	ATR	-.926	2.022	-.023	-.458	.647
	ROA	.002	.283	.000	.006	.995
	DUMMY_ ROA	-5.996	14.082	-.021	-.426	.670

a. Dependent Variable: ABS2

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.179[a]	.032	.025	.132	.583

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNDISCR

ANOVA[b]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.235	3	.078	4.482	.004[a]
	Residual	7.067	404	.017		
	Total	7.302	407			

a. Predictors: (Constant), ROA, DUMMY_ ROA, ATR

b. Dependent Variable: ABNDISCR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.018	.012		-1.494	.136		
	DUMMY_ ROA	.059	.030	.097	1.971	.049	.992	1.008
	ATR	.008	.011	.039	.775	.439	.950	1.052
	ROA	.136	.053	.129	2.575	.010	.948	1.055

a. Dependent Variable: ABNDISCR

LAMPIRAN 6. HASIL ANALISIS REGRESI BERGANDA HIERARKI

A. Variabel Dependen Short Term Discretionary Accruals (SHORTDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		390
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.09167326
Most Extreme Differences	Absolute	.067
	Positive	.067
	Negative	-.044
Kolmogorov-Smirnov Z		1.113
Asymp. Sig. (2-tailed)		.168

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.008	.020		.415	.679
	KKI	-.011	.010	-.111	-1.021	.310
	KKA	.019	.021	.113	.902	.370
	ATR	2.289E-5	.000	.049	.344	.731
	ROA	.202	.104	.262	1.947	.055
2	(Constant)	.023	.023		1.031	.305
	KKI	-.015	.011	-.151	-1.351	.181
	KKA	.010	.022	.058	.441	.660
	ATR	8.123E-5	.000	.175	1.022	.310
	ROA	.150	.110	.194	1.354	.180
	KP	.000	.000	-.241	-1.325	.189
3	(Constant)	.050	.041		1.222	.225
	KKI	-.015	.011	-.157	-1.383	.170
	KKA	-.020	.043	-.119	-.456	.650
	ATR	.000	.000	.261	1.291	.201
	ROA	.161	.113	.210	1.434	.155
	KP	.000	.000	.306	.435	.664
	X2Z	-.002	.003	-.704	-.798	.427
	X1Z	-4.777E-7	.000	-.007	-.060	.953

a. Dependent Variable: ABS

Model Summary[d]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.385[a]	.148	.139	.070	
2	.386[b]	.149	.138	.070	
3	.509[c]	.259	.245	.065	1.818

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: SHORTDA

ANOVA[d]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.322	4	.081	16.462	.000[a]
	Residual	1.854	379	.005		
	Total	2.176	383			
2	Regression	.325	5	.065	13.274	.000[b]
	Residual	1.851	378	.005		
	Total	2.176	383			
3	Regression	.563	7	.080	18.773	.000[c]
	Residual	1.612	376	.004		
	Total	2.176	383			

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: SHORTDA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.015	.017		.900	.369		
	KKI	-.006	.012	-.023	-.475	.635	.948	1.055
	KKA	.015	.017	.043	.893	.372	.981	1.020
	ATR	-.015	.006	-.129	-2.605	.010	.923	1.083
	ROA	.302	.038	.401	8.000	.000	.893	1.120
2	(Constant)	.019	.017		1.074	.284		
	KKI	-.005	.012	-.018	-.366	.715	.931	1.075
	KKA	.011	.018	.032	.634	.527	.899	1.112
	ATR	-.015	.006	-.127	-2.565	.011	.921	1.086
	ROA	.308	.038	.409	7.991	.000	.858	1.165
	KP	-.001	.001	-.040	-.769	.442	.838	1.194
3	(Constant)	.020	.017		1.143	.254		
	KKI	-.004	.012	-.016	-.335	.738	.884	1.131
	KKA	.012	.017	.036	.712	.477	.791	1.265
	ATR	-.014	.005	-.123	-2.669	.008	.921	1.086
	ROA	.253	.037	.337	6.854	.000	.816	1.226
	KP	-.002	.003	-.082	-.639	.523	.120	8.333
	X1Z	.143	.019	.380	7.436	.000	.757	1.322
	X2Z	-.005	.005	-.120	-.954	.341	.125	7.998

a. Dependent Variable: SHORTDA

B. Variabel Dependen Long Term Discretionary Accruals (LONGDA)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		390
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.06708965
Most Extreme Differences	Absolute	.167
	Positive	.167
	Negative	-.125
Kolmogorov-Smirnov Z		.500
Asymp. Sig. (2-tailed)		.964

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-126.094	149.634		-.843	.400
	KKI	86.899	116.667	.039	.745	.457
	KKA	225.274	159.008	.073	1.417	.157
	ROA	-167.545	264.100	-.033	-.634	.526
	ATR	-4.635	11.199	-.021	-.414	.679
2	(Constant)	-103.496	157.372		-.658	.511
	KKI	95.148	118.107	.042	.806	.421
	KKA	202.416	166.490	.065	1.216	.225
	ROA	-148.223	267.571	-.029	-.554	.580
	ATR	-4.493	11.214	-.020	-.401	.689
	KP	-5.973	12.759	-.026	-.468	.640
3	(Constant)	-150.691	168.342		-.895	.371
	KKI	117.740	121.633	.052	.968	.334
	KKA	251.988	177.814	.081	1.417	.157
	ROA	-137.006	271.832	-.027	-.504	.615
	ATR	-4.654	11.236	-.021	-.414	.679
	KP	19.260	34.172	.083	.564	.573
	X1Z	6.930	193.762	.002	.036	.971
	X2Z	-40.389	50.038	-.116	-.807	.420

a. Dependent Variable: ABS

Model Summary[d]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.240[a]	.058	.048	.120	
2	.249[b]	.062	.050	.120	
3	.294[c]	.087	.070	.119	1.859

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: LONGDA

ANOVA[d]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.343	4	.086	5.905	.000[a]
	Residual	5.587	385	.015		
	Total	5.930	389			
2	Regression	.367	5	.073	5.065	.000[b]
	Residual	5.563	384	.014		
	Total	5.930	389			
3	Regression	.513	7	.073	5.171	.000[c]
	Residual	5.417	382	.014		
	Total	5.930	389			

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: LONGDA

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.134	.029		-4.634	.000		
	KKI	-.023	.021	-.055	-1.087	.278	.955	1.047
	KKA	-.018	.029	-.031	-.622	.534	.978	1.022
	ATR	-.040	.010	-.208	-4.112	.000	.953	1.049
	ROA	-.061	.049	-.064	-1.256	.210	.931	1.074
2	(Constant)	-.123	.030		-4.121	.000		
	KKI	-.019	.021	-.045	-.881	.379	.934	1.071
	KKA	-.029	.030	-.051	-.970	.333	.896	1.116
	ATR	-.039	.010	-.204	-4.013	.000	.948	1.055
	ROA	-.052	.049	-.055	-1.065	.288	.913	1.095
	KP	-.003	.002	-.069	-1.290	.198	.852	1.174
3	(Constant)	-.136	.032		-4.331	.000		
	KKI	-.013	.022	-.031	-.599	.550	.883	1.132
	KKA	-.018	.032	-.031	-.562	.575	.788	1.268
	ATR	-.039	.010	-.201	-4.002	.000	.948	1.055
	ROA	-.027	.049	-.029	-.550	.583	.890	1.124
	KP	.004	.006	.096	.678	.498	.120	8.352
	X1Z	-.107	.035	-.172	-3.086	.002	.771	1.297
	X2Z	-.006	.009	-.097	-.703	.483	.125	7.988

a. Dependent Variable: LONGDA

C. Variabel Dependen Abnormal Discretionary Expense (ABNDISCR)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		390
Normal Parameters[a]	Mean	.0000000
	Std. Deviation	.17834172
Most Extreme Differences	Absolute	.102
	Positive	.102
	Negative	-.055
Kolmogorov-Smirnov Z		1.194
Asymp. Sig. (2-tailed)		.116

a. Test distribution is Normal.

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-33.893	40.996		-.827	.409
	KKI	26.883	31.805	.044	.845	.399
	KKA	60.906	43.554	.072	1.398	.163
	ROA	-51.349	72.315	-.037	-.710	.478
	ATR	-1.308	3.068	-.022	-.426	.670
2	(Constant)	-27.144	43.057		-.630	.529
	KKI	29.631	32.275	.048	.918	.359
	KKA	54.004	45.589	.064	1.185	.237
	ROA	-45.810	73.171	-.033	-.626	.532
	ATR	-1.271	3.071	-.021	-.414	.679
	KP	-1.781	3.441	-.028	-.518	.605
3	(Constant)	-40.403	46.070		-.877	.381
	KKI	36.004	33.247	.059	1.083	.280
	KKA	67.931	48.696	.080	1.395	.164
	ROA	-42.972	74.389	-.031	-.578	.564
	ATR	-1.317	3.077	-.022	-.428	.669
	KP	5.293	9.344	.085	.566	.571
	X1Z	2.983	52.862	.003	.056	.955
	X2Z	-11.353	13.704	-.121	-.828	.408

a. Dependent Variable: ABS

Model Summary[d]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.176[a]	.031	.021	.134	
2	.302[b]	.091	.079	.130	
3	.325[c]	.106	.089	.130	.619

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: ABNDISCR

ANOVA[d]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.223	4	.056	3.084	.016[a]
	Residual	6.965	386	.018		
	Total	7.187	390			
2	Regression	.654	5	.131	7.707	.000[b]
	Residual	6.533	385	.017		
	Total	7.187	390			
3	Regression	.759	7	.108	6.463	.000[c]
	Residual	6.428	383	.017		
	Total	7.187	390			

a. Predictors: (Constant), ROA, KKA, KKI, ATR

b. Predictors: (Constant), ROA, KKA, KKI, ATR, KP

c. Predictors: (Constant), ROA, KKA, KKI, ATR, KP, X1Z, X2Z

d. Dependent Variable: ABNDISCR

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.039	.032		1.215	.225		
	KKI	-.001	.023	-.002	-.048	.962	.955	1.047
	KKA	-.062	.032	-.098	-1.934	.054	.978	1.023
	ATR	.007	.011	.034	.658	.511	.953	1.050
	ROA	.139	.054	.133	2.570	.011	.931	1.074
2	(Constant)	-.005	.032		-.143	.887		
	KKI	-.020	.023	-.045	-.887	.376	.929	1.077
	KKA	-.015	.032	-.023	-.447	.655	.895	1.117
	ATR	.004	.011	.018	.368	.713	.949	1.054
	ROA	.104	.053	.099	1.955	.051	.915	1.093
	KP	.012	.002	.266	5.042	.000	.850	1.177
3	(Constant)	3.121E-5	.034		.001	.999		
	KKI	-.022	.024	-.048	-.937	.349	.878	1.139
	KKA	-.018	.034	-.028	-.508	.612	.788	1.270
	ATR	.003	.011	.016	.320	.749	.949	1.054
	ROA	.083	.054	.079	1.546	.123	.890	1.123
	KP	.010	.007	.208	1.468	.143	.116	8.614
	X1Z	.094	.037	.137	2.500	.013	.777	1.286
	X2Z	6.106E-6	.010	.000	.001	.999	.121	8.259

a. Dependent Variable: ABNDISCR