

Daftar Isi

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1. Hasil Statistik Deskriptif

```
. summarize AUD LNSIZE ABSDA_w ABSABDISEXP_w DEBTASSET1_w SALESGROWTH_w ROA_w familyfirm
```

Variable	Obs	Mean	Std. Dev.	Min	Max
AUD	389	.3239075	.4685678	0	1
LNSIZE	389	19.9729	3.703546	10.68976	26.58678
ABSDA_w	389	.0602901	.0546516	.0024113	.2241402
ABSABDISEX~w	389	.0009869	.0009085	.0000961	.0052395
DEBTASSET1_w	389	.1292077	.125401	.0004998	.4367625
SALESGROWT~w	389	.0635822	.2042613	-.4084736	.5853873
ROA_w	389	.0272707	.0629136	-.1361139	.1674753
familyfirm	389	.1285347	.3351152	0	1

2. Hasil Korelasi Pearson

```
. pwcorr ABSDA_w ABSABDISEXP_w familyfirm AUD DEBTASSET1_w SALESGROWTH_w ROA_w LNSIZE , sig star (0.05)
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	ABSDA_w	ABSABD~w	family~m	AUD	DEBTAS~w	SALESG~w	ROA_w
ABSDA_w	1.0000						
ABSABDISEX~w	-.01295* 0.0106	1.0000					
familyfirm	0.0260 0.6095	0.0125 0.8063	1.0000				
AUD	-.01537* 0.0024	-.00152 0.7644	-.00032 0.9497	1.0000			
DEBTASSET1_w	-.00972 0.0555	-.00854 0.0924	-.01140* 0.0245	-.00048 0.9251	1.0000		
SALESGROWT~w	0.0560 0.2708	0.0607 0.2326	0.0729 0.1513	0.0065 0.8977	-.01186* 0.0193	1.0000	
ROA_w	-.01260* 0.0129	0.2299* 0.0000	0.0196 0.7002	0.2100* 0.0000	-.02521* 0.0000	0.3453* 0.0000	1.0000
LNSIZE	-.00627 0.2170	-.01023* 0.0437	-.01237* 0.0146	0.0070 0.8913	-.01137* 0.0249	0.0162 0.7504	0.2038* 0.0001
	LNSIZE						
LNSIZE	1.0000						

3. Hasil Uji Regresi Manajemen Laba Riil

```
. reg ABSABDISEXP_w familyfirm AUD LNSIZE DEBTASSET1_w SALESGROWTH_w ROA_w , vce(cluster ID)
```

```
Linear regression              Number of obs   =          389
                              F(6, 154)       =           3.59
                              Prob > F         =          0.0023
                              R-squared        =          0.0838
                              Root MSE     =          .00088
```

(Std. Err. adjusted for 155 clusters in ID)

ABSABDISEXP_w	Coef.	Robust Std. Err.	t	P> t	[95% Conf. Interval]	
familyfirm	-.0000421	.0002201	-0.19	0.849	-.0004768	.0003926
AUD	-.0001422	.0001138	-1.25	0.213	-.000367	.0000826
LNSIZE	-.0000405	.0000202	-2.00	0.047	-.0000805	-5.60e-07
DEBTASSET1_w	-.0002873	.0004059	-0.71	0.480	-.001089	.0005145
SALESGROWTH_w	-.0001654	.0001945	-0.85	0.397	-.0005496	.0002189
ROA_w	.0040739	.0011438	3.56	0.000	.0018143	.0063334
_cons	.0017841	.0004597	3.88	0.000	.000876	.0026922

4. Hasil Uji Regresi Manajemen Laba Akrua

```
. reg ABSDA_w familyfirm AUD LNSIZE DEBTASSET1_w SALESGROWTH_w ROA_w , vce(cluster ID)
```

```
Linear regression              Number of obs   =          389
                              F(6, 154)       =           2.98
                              Prob > F         =          0.0087
                              R-squared        =          0.0596
                              Root MSE     =          .05341
```

(Std. Err. adjusted for 155 clusters in ID)

ABSDA_w	Coef.	Robust Std. Err.	t	P> t	[95% Conf. Interval]	
familyfirm	.0001606	.008331	0.02	0.985	-.0162973	.0166185
AUD	-.0141839	.0054379	-2.61	0.010	-.0249265	-.0034413
LNSIZE	-.0006815	.0006559	-1.04	0.300	-.0019772	.0006142
DEBTASSET1_w	-.0571584	.0264487	-2.16	0.032	-.1094074	-.0049094
SALESGROWTH_w	.0257428	.0190345	1.35	0.178	-.0118596	.0633452
ROA_w	-.1366652	.0622594	-2.20	0.030	-.259658	-.0136725
_cons	.0879512	.0152286	5.78	0.000	.0578674	.118035