

LAMPIRAN

LAMPIRAN 1 DAFTAR PERUSAHAAN SAMPEL PENELITIAN

No	Perusahaan	Kode Perusahaan
1	PT Aneka Gas Industri Tbk	AGII
2	PT Argha Karya Prima Ind Tbk	AKPI
3	PT Alkindo Naratama Tbk	ALDO
4	PT Asiaplast Industries Tbk	APLI
5	PT Bintang Mitra Semestaraya Tbk	BMSR
6	PT Berlina Tbk	BRNA
7	PT Betonjaya Manunggal Tbk	BTON
8	PT Cita Mineral Investindo Tbk	CITA
9	PT Colorpak Indonesia Tbk	CLPI
10	PT Gunawan Dianjaya Steel Tbk	GDST
11	PT Champion Pacific Indonesia Tbk	IGAR
12	PT Intanwijaya Internasional Tbk	INCI
13	PT Inter-Delta Tbk	INTD
14	PT Indocement Tunggul Prakarsa Tbk	INTP
15	PT Steel Pipe Industry of Indonesia Tbk	ISSP
16	PT Kirana Megatara Tbk	KMTR
17	PT Lautan Luas Tbk	LTLS
18	PT Emdeki Utama Tbk	MDKI
19	PT Pelangi Indah Canindo Tbk	PICO
20	PT Suparma Tbk	SPMA
21	PT Indo Acidatama Tbk	SRSN
22	PT Tunas Alfin Tbk	TALF
23	PT Waskita Beton Precast Tbk	WSBP
24	PT Wijaya Karya Beton	WTON
25	PT Asahimas Flat Glass Tbk	AMFG
26	PT Ateliers Mecaniques D Indonesie Tbk	AMIN
27	PT Arwana Citramulia Tbk	ARNA
28	PT Impack Pratama Industri Tbk	IMPC
29	PT Keramik Indonesia Assosiasi Tbk	KIAS
30	PT Kokoh Inti Arebama Tbk	KOIN
31	PT Superkrane Mitra Utama Tbk	SKRN
32	PT Surya Pertiwi Tbk	SPTO
33	PT Surya Toto Indonesia Tbk	TOTO
34	PT United Tractors Tbk	UNTR
35	PT Voksel Electric Tbk	VOKS
36	PT Modern Internasional Tbk	MDRN
37	PT Astra International Tbk	ASII

38	PT Sumber Alfaria Trijaya Tbk	AMRT
39	PT Midi Utama Indonesia Tbk	MIDI
40	PT Millennium Pharmacon International Tbk	SDPC
41	PT Astra Agro Lestari Tbk	AALI
42	PT Akasha Wira International Tbk	ADES
43	PT FKS Food Sejahtera Tbk	AISA
44	PT BISI INTERNATIONAL Tbk	BISI
45	PT Budi Starch & Sweetener Tbk	BUDI
46	PT Campina Ice Cream Industry Tbk	CAMP
47	PT Wilmar Cahaya Indonesia Tbk	CEKA
48	PT Charoen Pokphand Indonesia Tbk	CPIN
49	PT Central Proteina Prima Tbk	CPRO
50	PT Dharma Samudera Fishing Ind Tbk	DSFI
51	PT Dharma Satya Nusantara Tbk	DSNG
52	PT Garudafood Putra Putri Jaya Tbk	GOOD
53	PT Gozco Plantations Tbk	GZCO
54	PT Buyung Poetra Sembada Tbk	HOKI
55	PT Indofood CBP Sukses Makmur Tbk	ICBP
56	PT Indofood Sukses Makmur Tbk	INDF
57	PT JAPFA Comfeed Indonesia Tbk	JPFA
58	PT PP London Sumatra Indonesia Tbk	LSIP
59	PT Mahkota Group Tbk	MGRO
60	PT Nippon Indosari Corpindo Tbk	ROTI
61	PT Sampoerna Agro Tbk	SGRO
62	PT Salim Ivomas Pratama Tbk	SIMP
63	PT Sekar Bumi Tbk	SKBM
64	PT Siantar Top Tbk	STTP
65	PT Tunas Baru Lampung Tbk	TBLA
66	PT Ultra Jaya Milk Industry Tbk	ULTJ
67	PT Gudang Garam Tbk	GGRM
68	PT HM Sampoerna Tbk	HMSP
69	PT Martina Berto Tbk	MBTO
70	PT Astra Otoparts Tbk	AUTO
71	PT Garuda Metalindo Tbk	BOLT
72	PT Indospring Tbk	INDS
73	PT Multi Prima Sejahtera Tbk	LPIN
74	PT Selamat Sempurna Tbk	SMSM
75	PT Gema Grahasarana Tbk	GEMA
76	PT Langgeng Makmur Industri Tbk	LMPI
77	PT Primarindo Asia Infrastructure Tbk	BIMA
78	PT Ricky Putra Globalindo Tbk	RICY

79	PT Trisula International Tbk	TRIS
80	PT Bayu Buana Tbk	BAYU
81	PT Dafam Property Indonesia Tbk	DFAM
82	PT Fast Food Indonesia Tbk	FAST
83	PT Graha Andrasentra Propertindo Tbk	JGLE
84	PT Jakarta Setiabudi Internasional Tbk	JSPT
85	PT Pembangunan Graha Lestari Tbk	PGLI
86	PT Pioneerindo Gourmet International Tbk	PTSP
87	PT Sarimelati Kencana Tbk	PZZA
88	PT Hotel Sahid Jaya Tbk	SHID
89	PT Tempo Inti Media Tbk	TMPO
90	PT Ace Hardware Indonesia Tbk	ACES
91	PT Industri dan Perdagangan Bintraco Dharma Tbk	CARS
92	PT Erajaya Swasembada Tbk	ERAA
93	PT Indomobil Sukses Internasional Tbk	IMAS
94	PT Ramayana Lestari Sentosa Tbk	RALS

LAMPIRAN 2 HASIL REGRESI PADA STATA

1. Uji Regresi Classification Shifting

a. Special Item terhadap Unexpected Core Earnings

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Linear regression               Number of obs   =       376
                               F(2, 3)         =       .
                               Prob > F         =       .
                               R-squared         =       0.2455
                               Root MSE      =       .20015

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(Std. Err. adjusted for 4 clusters in year)

UE_CE_w	Coef.	Robust Std. Err.	t	P> t	[95% Conf. Interval]	
SI_w	3.460932	.450124	7.69	0.005	2.028437	4.893427
Accruals_w	.2087811	.0662371	3.15	0.051	-.0020148	.419577
SIZE_w	.0093391	.0028978	3.22	0.048	.0001171	.018561
LEV_w	-.0094481	.0685042	-0.14	0.899	-.227459	.2085628
year						
19	.0038431	.0026878	1.43	0.248	-.0047108	.0123969
20	.1214369	.0101326	11.98	0.001	.0891904	.1536833
21	.0154354	.0028596	5.40	0.012	.0063347	.024536
Sektor						
2	.032556	.0255075	1.28	0.292	-.0486203	.1137323
3	.0144907	.0204998	0.71	0.531	-.0507489	.0797304
4	.0283956	.0253024	1.12	0.343	-.0521278	.1089191
_cons	-.2071448	.0534208	-3.88	0.030	-.3771537	-.0371359

b. Special Item terhadap Unexpected Change in Core Earnings

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Linear regression               Number of obs   =       376
                               F(2, 3)         =       .
                               Prob > F         =       .
                               R-squared         =       0.1026
                               Root MSE      =       1.0657

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(Std. Err. adjusted for 4 clusters in year)

UE_QCE_w	Coef.	Robust Std. Err.	t	P> t	[95% Conf. Interval]	
SI_w	-8.890306	.9840539	-9.03	0.003	-12.02201	-5.758608
SIt1_w	7.744865	3.336734	2.32	0.103	-2.874113	18.36384
Accruals_w	-.0705678	.4103175	-0.17	0.874	-1.376381	1.235246
SIZE_w	.0003897	.0422963	0.01	0.993	-.134216	.1349954
LEV_w	-.5810256	.2299399	-2.53	0.086	-1.312797	.1507459
year						
19	.0673361	.0235744	2.86	0.065	-.0076882	.1423604
20	-.4272324	.0626314	-6.82	0.006	-.6265535	-.2279112
21	.2890343	.035536	8.13	0.004	.175943	.4021257
Sektor						
2	.3739458	.0974388	3.84	0.031	.0638519	.6840396
3	.1716645	.0670482	2.56	0.083	-.0417129	.3850418
4	-.0777442	.1742625	-0.45	0.686	-.6323252	.4768369
_cons	.017398	.4978834	0.03	0.974	-1.567089	1.601885

2. Analisis Statistik Deskriptif

Variable	Obs	Mean	Std. Dev.	Min	Max
UE_CE_w	376	.0063107	.2273248	-.4337339	.9326709
SI_w	376	.0180945	.0299012	-.0005499	.1394339
CEOEXPERT_w	376	.4069149	.4919133	0	1
CEOFEXP_w	376	.3776596	.4854478	0	1
OC1_w	376	.518617	.500319	0	1
CEOAGE_w	376	1.747115	.0803921	1.579784	1.897627
TENUR_w	376	.8397988	.470686	0	1.653213
CEOCComp_w	376	9.249178	.4921921	8.334385	10.24173
Accruals_w	376	-.0646348	.2048152	-.824779	.2985445
SIZE_w	376	12.46661	.6726582	11.34982	13.99913
LEV_w	376	.4516115	.2072188	.1114523	.8903695

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3. Analisis Korelasi Pearson

	UE_CE_w	SI_w	CEOEXP~w	CEOFEX~w	OC1_w	CEOAGE_w	TENUR_w	CEOCCom~w	Accruals~w	SIZE_w	LEV_w
UE_CE_w	1.0000										
SI_w	0.4254*	1.0000									
CEOEXPERT_w	0.0025	0.0973	1.0000								
CEOFEXP_w	-0.0594	0.0167	0.0471	1.0000							
OC1_w	-0.0958	0.0357	0.0612	-0.0400	1.0000						
CEOAGE_w	-0.0381	0.0192	-0.0329	-0.2824*	0.0727	1.0000					
TENUR_w	-0.0564	-0.1584*	-0.0316	-0.2325*	0.0097	0.4592*	1.0000				
CEOCComp_w	0.0054	-0.0849	0.0106	-0.1035	-0.0164	0.2626*	0.1442*	1.0000			
Accruals_w	0.0522	-0.1685*	-0.1094	-0.1207	-0.0786	0.1302	0.1237	0.1023	1.0000		
SIZE_w	0.0069	-0.0467	-0.0080	-0.1037	0.0380	0.1669*	-0.0137	0.7551*	-0.0059	1.0000	
LEV_w	0.0213	0.1079	0.0558	-0.0211	-0.0654	-0.2537*	-0.0982	-0.0825	-0.1609*	0.0349	1.0000

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4. Uji Regresi Pengujian Hipotesis

Linear regression

Number of obs = 376
 F(2, 3) = .
 Prob > F = .
 R-squared = 0.3811
 Root MSE = .18354

(Std. Err. adjusted for 4 clusters in year)

UE_CE_w	Coef.	Robust Std. Err.	t	P> t	[95% Conf. Interval]	
SI_w	5.302129	1.019689	5.20	0.014	2.057023	8.547236
CEOEXPERT_w	-.0228553	.0171793	-1.33	0.275	-.0775275	.031817
SIxCEOEXPERT	2.230045	.5199035	4.29	0.023	.5754794	3.88461
CEOFEW_w	.0603789	.0280389	2.15	0.120	-.0288535	.1496112
SIxCEOFEW	-5.881249	.7473551	-7.87	0.004	-8.259667	-3.502832
OC1_w	-.0213263	.0361777	-0.59	0.597	-.13646	.0938074
SIxOC1	-.9375787	2.286756	-0.41	0.709	-8.215056	6.339898
CEOAGE_w	-.3315588	.1481538	-2.24	0.111	-.8030502	.1399326
TENUR_w	.0014885	.0293296	0.05	0.963	-.0918514	.0948284
CEOCComp_w	-.0034988	.0207479	-0.17	0.877	-.069528	.0625304
Accruals_w	.2065112	.1004702	2.06	0.132	-.1132299	.5262523
SIZE_w	.0001262	.0131756	0.01	0.993	-.0418044	.0420568
LEV_w	-.0567756	.063598	-0.89	0.438	-.2591729	.1456217
year						
19	.0067462	.0093348	0.72	0.522	-.0229614	.0364538
20	.1250051	.0140909	8.87	0.003	.0801617	.1698485
21	.0139864	.0020794	6.73	0.007	.007369	.0206039
Sektor						
2	-.0051828	.0341438	-0.15	0.889	-.1138435	.103478
3	.0151763	.0244041	0.62	0.578	-.0624883	.092841
4	-.0090624	.0295579	-0.31	0.779	-.1031288	.0850039
_cons	.5485633	.3043591	1.80	0.169	-.4200433	1.51717