

# LAMPIRAN

**Lampiran 1**  
**Total Accrual Tahun 2008 s.d 2010**

Dalam Jutaan

Nama Perusahaan	Laba Bersih (NI)			Arus Kas Operasi (CF)			Total Accrual		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
	PT. Surya Toto Indonesia Tbk (TOTO)	63,286.9938	182,820.8952	193,797.6494	184,899.7843	227,527.7985	156,057.9163	-121,612.7905	-44,706.9033
PT. Kabelindo Murni Tbk (KBLM)	3,987.7612	1,695.1301	3,921.6119	-37,093.0515	8,175.3101	5,654.9123	41,080.8127	-6,480.1799	-1,733.3005
PT. Sumi Indo Kabel Tbk (IKBI)	97,686.5614	28,718.6993	4,600.3874	68,215.1956	112,743.4471	-36,294.9092	29,471.3658	-84,024.7479	40,895.2966
PT. Budi Acid Jaya Tbk (BUDI)	32,981.0000	146,415.0000	46,130.0000	79,992.0000	296,909.0000	157,306.0000	-47,011.0000	-150,494.0000	-111,176.0000
PT. Ever Shine Textile Industry Tbk (ESTI)	-22,019.2672	7,686.6594	1,487.2725	59,365.5308	49,359.1359	21,595.5843	-81,384.7979	-41,672.4765	-20,108.3118
PT. Indo Acidatama Tbk (SRSN)	6,796.5870	25,380.2470	9,830.2690	24,054.5150	-26,580.9230	7,790.0640	-17,257.9280	51,961.1700	2,040.2050
PT. Pan Brothers Tex Tbk (PBRX)	-41,258.4508	33,281.6105	35,608.4489	-57,466.4336	130,668.5233	2,995.5496	16,207.9828	-97,386.9127	32,612.8994
PT. Ricky Putra Globalindo Tbk (RICY)	-9,374.8054	3,572.4816	10,817.9232	-19,307.5663	64,199.5220	32,999.0355	9,932.7609	-60,627.0403	-22,181.1123
PT. Sepat Bata Tbk (BATA)	157,562.6680	52,980.6460	60,975.0700	-36,673.0250	80,886.5040	106,334.1860	194,235.6930	-27,905.8580	-45,359.1160
PT. Aneka Kemasindo Utama Tbk (AKKU)	-8,121.2929	-5,664.0639	-4,683.2763	1,018.8162	-293.1162	-1,494.1018	-9,140.1091	-5,370.9477	-3,189.1744
PT. Kedawang Setia Industrial Tbk (KDSI)	2,571.9397	5,991.7168	2,794.1042	-9,589.2210	12,909.6102	19,786.3358	12,161.1607	-6,917.8934	-16,992.2316
PT. Langgeng Makmur Industry Tbk (LMPI)	2,571.9397	5,991.7168	2,794.1042	-9,589.2210	12,909.6102	19,786.3358	12,161.1607	-6,917.8934	-16,992.2316
PT. Trias Sentosa Tbk (TRST)	58,025.3934	143,882.0977	136,727.1091	191,160.2091	315,372.6078	135,166.0964	-133,134.8157	-171,490.5101	1,561.0127
PT. Roda Vivatex Tbk (RDTX)	57,109.9821	102,549.4198	170,899.7693	129,264.4560	133,655.9039	150,935.0436	-72,154.4740	-31,106.4841	19,964.7257
PT. Intraco Penta Tbk (INTA)	22,943.7418	37,473.2524	83,081.3837	17,236.3052	227,408.9458	70,181.1868	5,707.4366	-189,935.6934	12,900.1969
PT. Multi Prima Sejahtera Tbk (PIN)	4,763.3297	10,210.7515	14,122.4353	-20,946.3855	3,868.4936	18,375.1981	25,709.7151	6,342.2580	-4,252.7628
PT. Multistrada Arah Sarana Tbk (MASA)	2,973.5309	174,860.0000	176,082.0000	126,003.2240	180,729.0000	504,280.0000	-123,029.6930	-5,869.0000	-328,198.0000
PT. Polychem Indonesia Tbk (ADMG)	-263.3866	53,811.2870	37,585.9300	27,8838	114,930.9020	17,045.1800	-291.2704	-61,119.6150	20,540.7500
PT. Prima Alloy Steel Tbk (PRAS)	-14,813.2937	-36,216.3136	306.2861	25,606.5738	208.2439	93,246.9421	-40,419.8675	-36,424.5575	-92,940.6561
PT. Sugi Samapersada Tbk (SUGI)	1,783.2254	-2,321.3312	2,266.0922	-7,164.7996	16,818.4228	-6,435.9746	8,948.0250	-19,199.7539	8,707.0668
PT. Tunas Ridean Tbk (TURI)	245,079.0000	310,387.0000	269,004.0000	691,231.0000	248,525.0000	296,103.0000	-446,152.0000	61,862.0000	-27,099.0000
PT. Metrodata Electronic Tbk (MTDL)	29,956.4304	10,064.6383	30,438.5677	30,438.5677	279,800.8572	158,368.0699	98,507.4485	-269,736.2189	-127,929.5022
PT. Kalbe Farma Tbk (KLBF)	706,822.1462	929,003.7403	1,286,330.0260	807,700.5353	1,363,583.4406	1,253,907.8637	-100,878.3892	-434,579.7003	32,422.1623
PT. Schering Plough Indonesia Tbk (SCPI)	6,620.7648	10,789.2750	-8,043.2700	-21,435.3427	-21,449.5790	1,065.7650	28,056.1076	32,238.8540	-9,109.0350
PT. Mustika Ratu Tbk (MRAT)	22,290.0677	21,016.8467	24,418.7969	30,430.8243	2,437.8350	4,613.8111	-8,140.7566	18,579.0117	19,804.9858

PT. Kedaung Indah Can Tbk (KICI)	3,057.2733	-5,214.5697	3,259.6992	-845.4121	989.7527	7,293.5072	3,902.6853	-6,204.3225	-4,033.8080
PT. Indai Aluminium Industry Tbk (INAI)	1,007.5079	-12,824.1401	15,924.8709	14,171.8908	84,367.2628	-90,023.3741	-13,164.3829	-97,191.4029	105,948.2450
PT. Indocement Tunggai Prakarsa Tbk (INTP)	1,745,500.9362	2,746,654.0711	3,224,941.8848	1,619,202.1322	3,184,421.6230	3,376,092.4026	126,298.8040	-437,767.5519	-151,150.5178
PT. Cahaya Kalbar Tbk (CAHAYA)	27,867.5554	49,493.1295	29,562.0605	-41,609.3582	104,682.6149	-206,699.3346	69,476.9136	-55,189.4855	236,261.3951
PT. Delta Djakarta Tbk	83,754.3580	126,504.0620	139,566.9000	161,946.5140	169,345.2370	31,742.5570	-78,192.1560	-42,841.1750	107,824.3430
PT. Fast Food Indonesia Tbk (FAST)	125,267.9880	181,996.5840	199,597.1770	225,582.8440	367,684.6510	293,572.6320	-100,314.8560	-185,688.0670	-93,975.4550
PT. Muji Bintang Indonesia Tbk (MLBI)	222,307.0000	340,458.0000	442,916.0000	415,213.0000	526,980.0000	320,056.0000	-192,906.0000	-186,522.0000	122,860.0000
PT. Pionerindo Gourment International Tbk (MLBI)	4,287.1229	10,948.5391	15,766.6334	31,686.5766	18,916.7042	26,372.7387	-27,399.4537	-7,968.1652	-10,606.1054
PT. Prasadha Aneka Niaga Tbk (PSDN)	9,448.2099	32,449.8182	12,919.0246	82,838.8009	-44,342.0609	-4,564.7413	-73,390.5910	76,791.8791	17,483.7659
PT. Tunas Baru Lampung Tbk (TBLA)	368,157.0350	250,954.7780	246,663.1870	460,018.9990	-325,051.8890	380,781.9820	-91,861.9640	576,006.6670	-134,118.7950
PT. Ultra Jaya Milk Tbk (ULTI)	303,711.5012	61,152.8522	107,123.2438	130,839.0611	15,687.9365	263,881.3024	172,872.4401	45,464.9156	-156,758.0586

**Lampiran 2**  
**Current Accrual Tahun 2008 s.d 2010**

**Dalam Jutaan**

Nama Perusahaan	Cash			Aktiva Lancar (CA)			Current Maturity (CM)			Utang Lancar (CL)			CurAcc		
	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010
	PT. Surya Toko Indonesia Tbk (TOTO)	131190.54	190026.74	203512.75	617383.99	611487.99	716491.25	147457.26	79744.48	5348.14	441307.61	286388.26	341607.96	5833.79	12474.36
PT. Kabeleindo Murni Tbk (KBLM)	9638.25	2159.39	14319.14	216839.14	114083.15	165483.26	80.75	3900.26	11.85	200775.96	111276.71	162567.01	1099.14	-2558.35	-15398.37
PT. Sumi Indo Kabel Tbk (IKBI)	157768.22	180496.17	126999.35	492243.11	417181.14	467306.95	0.00	0.00	0.00	119983.18	58076.65	93332.44	50854.70	-35883.38	58366.84
PT. Budi Acid Jaya Tbk (BUJDA)	143395.00	57829.00	177762.00	713029.00	536438.00	835607.00	331452.00	105468.00	107350.00	680717.00	469833.00	811791.00	-61058.00	-106125.00	-160840.00
PT. Ever Shine Textile Industry Tbk (ESTI)	42941.92	14182.13	12177.47	337417.66	265088.82	340644.57	0.00	15513.13	15390.17	260479.04	206026.91	287372.03	-42517.50	46396.21	-23907.67
PT. Indo Acidtanta Tbk (ISAN)	43146.02	4767.51	4214.11	217870.72	250868.54	248342.54	23691.20	12582.08	7488.40	104134.23	146995.97	102457.25	84678.87	17507.48	37472.42
PT. Pan Brothers Tbk (PBRK)	20788.06	14327.88	27317.76	711367.25	597166.87	672136.85	12536.32	34773.87	37212.41	700481.58	593572.94	547887.83	-46951.01	21405.98	110102.76
PT. Ricky Putra Globalindo Tbk (RPG)	11683.15	27351.75	12407.88	45773.67	424189.68	446104.47	1519.93	6996.31	12000.48	280729.95	237134.80	245387.05	-6148.76	-181.05	33610.58
PT. Seapat Bata Tbk (BATI)	5218.94	9789.35	4659.40	243818.28	242302.77	295456.35	0.00	0.00	0.00	110428.77	115335.25	152743.59	36428.36	-10992.42	20815.20
PT. Aneka Kemasindo Utama Tbk (AKKU)	277.43	230.24	376.06	11563.14	2143.51	2092.72	0.00	0.00	0.00	15791.45	12279.09	13548.85	-8435.00	-5860.08	-1466.38
PT. Kedawang Setia Industrial Tbk (KDSI)	11998.29	24573.01	26419.20	288225.60	352349.69	354581.15	7500.00	9500.00	16043.42	110549.09	91336.49	171870.18	-91124.60	72761.96	-73605.00
PT. Langgeng Makmur Industry Tbk (LMPI)	5447.57	4560.36	35764.71	25994.46	254306.34	302897.67	7500.00	9500.00	16043.42	110549.09	91336.49	171870.18	4115.21	16411.69	-56603.29
PT. Trias Sentosa Tbk (TRST)	102800.66	63367.84	77406.52	723785.23	565405.37	721542.40	135943.94	86325.43	34673.90	714076.21	508852.91	583992.02	-32296.87	36653.74	15107.71
PT. Roda Vivatex Tbk (ROTX)	35248.38	82871.24	143834.80	80771.70	133733.39	213383.58	13804.83	29.49	0.00	107511.52	69431.09	98038.94	-52178.18	29643.93	-9951.71
PT. Intraco Penta Tbk (INTA)	109179.86	69602.07	64569.70	1009143.87	768963.70	1065857.94	172500.13	229778.58	265409.42	469590.96	538678.85	869726.06	80157.27	-212961.61	64800.03
PT. Multi Prima Sejahtera Tbk (UPIN)	501.16	17997.85	38730.69	176689.46	95004.28	101174.74	72281.24	19147.26	17490.57	97360.91	41850.80	40203.32	24638.17	-48805.53	-14571.80
PT. Multistrada Arah Sarana Tbk (MASSA)	78743.04	13895.00	45038.00	615608.57	735307.00	665438.00	103594.41	165065.00	103438.00	688819.53	855759.00	992648.00	-161719.61	79077.59	-299528.00
PT. Polycem Indonesia Tbk (ADMG)	162076.04	118541.43	144178.25	1414429.98	1420479.24	1549777.57	1234.30	1049737.35	967370.57	1435.70	1299925.46	1362587.19	-215144.51	-200402.82	-41387.01
PT. Prima Alloy Steel Tbk (PRAS)	45164.54	3298.97	18541.48	372044.38	241202.05	216906.76	21466.93	51545.07	48808.90	368834.41	118540.33	149383.63	-42274.68	191396.06	-73717.27
PT. Suig Sampensada Tbk (SUGI)	5480.85	28.96	227.47	42817.49	37761.43	29866.59	116.77	0.00	0.00	3693.98	543.90	331.57	12299.28	3429.14	-7881.02
PT. Tunas Rdean Tbk (TURR)	579168.00	25362.00	241255.00	2038331.00	840591.00	1037257.00	88891.00	112761.00	141881.00	1445037.00	820680.00	686155.00	-191120.00	-24307.00	173018.00
PT. Metrodata Electronic Tbk (MTDL)	218592.54	159279.82	97056.01	988662.08	775023.58	734631.49	5433.57	6266.72	14480.49	740209.28	519016.29	456242.71	-32147.90	67700.36	92819.07
PT. Kalbe Farma Tbk (KLBF)	1321797.63	1562664.18	1901871.77	4168054.84	4701892.52	5037269.82	259124.33	500.41	308.29	1250371.83	1574137.42	1145489.09	-36458.41	-285418.37	423625.91
PT. Schering Plough Indonesia Tbk (SCPI)	6033.54	2230.66	2663.14	153242.69	163155.34	186662.99	128809.93	152173.09	155445.58	172018.11	177084.95	210043.25	34144.45	32011.86	-6610.64
PT. Nusantara Rau Tbk (MRAU)	98390.27	85948.77	80958.76	274498.61	279366.67	290761.47	263.49	149.82	941.31	43498.27	38918.13	36130.60	15007.69	21696.03	17873.82

PT. Kedaiung Indah Can Tbk (KICI)	1697.45	3135.85	6524.74	55263.83	53830.14	54204.14	0.00	0.00	0.00	0.00	8559.42	9730.50	7388.96	8358.77	-4083.17	-673.35
PT. Indal Aluminium Industry Tbk (INAI)	28059.55	3615.10	4573.75	419384.08	273188.83	290102.95	316.41	0.00	0.00	0.00	348410.08	263075.57	207386.13	-42288.81	-37732.71	72644.90
PT. Indocement Tunggal Prakarsa Tbk (INTP)	790140.95	2623472.83	4634869.69	3471276.00	5341089.15	7494807.06	627983.21	488943.80	399425.1	5	1943684.69	1779231.39	1347705.75	136301.16	62095.16	424328.05
PT. Cahaya Kalbar Tbk (CAHAYA)	6156.89	5776.09	7828.87	407327.33	375162.44	643806.43	42545.46	67443.32	77293.65	72	55413.52	79014.87	385079.34	-38708.66	-26487.59	-33442.93
PT. Delta Djakarta Tbk	289951.37	386104.97	248781.85	544236.90	612986.58	565953.71	32010.88	21954.22	28692.24	143621.41	143621.41	135281.57	89396.76	-46093.99	-29120.75	142913.08
PT. East Food Indonesia Tbk (FAST)	211495.31	374432.25	374207.10	314519.92	508641.44	558177.33	1142.95	1236.73	1468.09	228082.53	320777.72	326766.75	326766.75	-3496.78	-61416.85	44004.37
PT. Multi Bintang Indonesia Tbk (MLBI)	276849.00	337182.00	206585.00	524813.00	597241.00	561482.00	0.00	0.00	0.00	561144.00	852194.00	632026.00	632026.00	-110845.00	-278935.00	314986.00
PT. Pioneering Equipment International Tbk (MLBI)	7866.53	7244.69	10323.10	32715.46	39513.06	48417.19	0.00	0.00	0.00	30385.31	33804.63	38929.63	38929.63	-10656.99	3700.13	700.71
PT. Prastidha Aneka Neaga Tbk (PSDN)	67566.88	56335.93	37925.85	156675.76	206216.75	268737.97	24970.52	32422.07	24631.63	56298.62	131963.61	194443.61	194443.61	950.51	-12441.70	10660.86
PT. Tunas Baru Lampung Tbk (TBLA)	357901.89	127332.16	242981.15	1119783.31	985162.98	1631469.76	698483.10	314192.23	441101.09	1014802.23	973633.47	1468443.37	1468443.37	-82521.47	-247171.74	162756.78
PT. Ultra Jaya Milk Tbk (ULTJ)	162869.89	214879.97	383120.31	826608.75	813389.92	955441.89	126345.04	90820.92	153785.94	445866.53	384342.00	477557.75	477557.75	-11187.89	-39230.49	-56439.10

Lampiran 3

Nondiscretionary Current Accrual Tahun 2008 s.d 2010

Dalam Jutaan

Nama Perusahaan	CurAccr/TA,t-1			1/TA,t-1			sh	sk	1/TA,t-1			ASales/TA,t-1			NDCA					
	2008	2009	2010	2008	2009	2010			2008	2009	2010	2008	2009	2010	2008	2009	2010	2008	2009	2010
Junya Toto Indonesia Tbk (TOTO)	0,01	0,01	-0,09	0,00	0,00	0,00	0,26	0,15	0,18	-0,04	-0,02	-0,10	0,03	0,01	0,02	-0,01	0,00	-0,08		
Kabelindo Mandiri Tbk (KBLM)	0,00	0,00	-0,04	0,00	0,00	0,00	-0,14	-0,11	0,11	-0,03	-0,02	-0,09	-0,01	-0,01	0,01	-0,05	-0,03	-0,08		
Sumi Indo Kabel Tbk (IKBI)	0,05	-0,02	0,19	0,00	0,00	0,00	0,14	0,09	0,07	-0,03	-0,02	-0,09	0,01	0,01	0,01	-0,02	-0,01	-0,08		
Budi Acid Jaya Tbk (BLJD)	-0,14	-0,18	-2,00	0,00	0,00	0,00	0,51	0,11	0,36	-0,07	-0,06	-0,40	0,05	0,01	0,04	-0,02	-0,04	-0,37		
Ever Shine Textile Industry Tbk (ESTI)	-0,09	0,06	-0,28	0,00	0,00	0,00	-0,52	0,05	-0,12	-0,07	-0,06	-0,38	-0,05	0,01	-0,01	-0,12	-0,05	-0,39		
Indo Acidatama Tbk (ISIN)	0,24	0,09	0,44	0,00	0,00	0,00	0,68	0,04	-0,03	-0,09	-0,05	-0,38	0,07	0,00	0,00	-0,02	-0,05	-0,39		
Pari Brothers Tbk (PBRO)	-0,06	0,02	0,23	0,00	0,00	0,00	0,09	0,45	0,27	-0,05	-0,04	-0,07	0,01	0,05	0,03	-0,05	0,01	-0,04		
Ricky Putra Globalindo Tbk (RICKY)	-0,01	0,00	0,05	0,00	0,00	0,00	-1,23	-0,10	-0,28	-0,05	-0,03	-0,05	-0,12	-0,01	-0,03	-0,18	-0,04	-0,08		
Sepat Bata Tbk (BATA)	0,06	-0,01	0,04	0,00	0,00	0,00	0,65	0,51	-0,02	-0,06	-0,03	-0,07	0,07	0,05	0,00	0,01	0,02	-0,07		
Aneka Kemasindo Utama Tbk (AKUJ)	-0,01	-0,04	0,00	0,00	0,00	0,00	0,14	0,07	-0,24	-0,02	-0,23	0,00	0,01	0,01	-0,02	-0,01	-0,23	-0,03		
Kedawung Setia Industrial Tbk (KDSI)	-0,06	0,40	-0,01	0,00	0,00	0,00	0,14	-0,01	0,29	-0,02	-0,18	0,00	0,01	0,00	0,03	-0,01	-0,18	0,03		
T. Langgeng Makmur Industry Tbk (LMPI)	0,00	0,12	0,00	0,00	0,00	0,00	0,21	0,01	0,04	-0,02	-0,23	0,00	0,02	0,00	0,00	0,00	-0,23	0,00		
T. Trias Sentosa Tbk (TRST)	-0,06	0,02	0,02	0,00	0,00	0,00	0,11	0,24	1,88	-0,06	-0,02	-0,05	0,01	0,02	0,19	-0,05	0,01	0,14		
T. Roda Vivatex Tbk (ROTX)	-0,10	0,01	-0,02	0,00	0,00	0,00	-0,06	0,15	-1,27	-0,06	-0,01	-0,05	-0,01	0,02	-0,13	-0,07	0,00	-0,18		
T. Intraco Penta Tbk (INTA)	0,15	-0,08	0,01	0,00	0,00	0,00	0,15	0,12	-0,84	-0,06	-0,01	-0,06	0,01	0,01	-0,08	-0,05	0,00	-0,14		
T. Multi Prima Sejahtera Tbk (LUPIN)	0,07	-0,01	-0,02	0,00	0,00	0,00	0,14	0,00	0,58	-0,10	-0,01	-0,05	0,01	0,00	0,06	-0,08	-0,01	0,00		
T. Multistrada Arah Sarana Tbk (MASA)	-0,41	0,02	-0,43	0,00	0,00	0,00	0,10	0,81	0,13	-0,08	-0,01	-0,05	0,01	0,08	0,01	-0,07	0,07	-0,03		
PT. Polychem Indonesia Tbk (ADMG)	-0,52	-0,05	-0,05	0,00	0,00	0,00	-0,02	0,13	-0,08	-0,08	-0,01	-0,04	0,00	0,01	-0,01	-0,08	0,00	-0,05		
PT. Prima Alloy Steel Tbk (PRAS)	-0,05	0,35	-0,12	0,00	0,00	0,00	0,16	-0,46	0,69	-0,04	-0,06	-0,05	0,02	-0,05	0,07	-0,02	-0,11	0,02		
PT. Sugi Sarnapensada Tbk (SUGI)	0,01	0,01	-0,01	0,00	0,00	0,00	-0,17	-0,45	0,55	-0,03	-0,06	-0,04	-0,04	-0,05	0,06	-0,05	-0,10	0,01		
PT. Tunas Rícean Tbk (TURR)	-0,23	-0,06	0,17	0,00	0,00	0,00	-0,20	0,30	0,44	-0,04	-0,08	-0,03	-0,02	0,03	0,04	-0,06	-0,05	0,01		
PT. Metrodata Electronic Tbk (MTDA)	-0,06	1,21	0,15	0,00	0,00	0,00	0,11	-0,21	0,56	-0,06	-0,58	-0,05	0,01	-0,02	0,06	-0,04	-0,60	0,00		
PT. Kalbe Farma Tbk (KLBF)	-0,06	-6,55	0,45	0,00	0,00	0,00	0,03	-0,55	0,31	-0,05	-0,73	-0,03	0,00	-0,06	0,03	0,05	-0,79	0,00		
PT. Schering Plough Indonesia Tbk (SCHP)	0,06	0,85	-0,01	0,00	0,00	0,00	0,12	-0,48	0,18	-0,05	-0,86	-0,03	0,01	-0,05	0,02	-0,04	-0,91	-0,01		
PT. Mustika Reju Tbk (MRAJ)	0,05	0,01	0,24	0,00	0,00	0,00	0,14	0,34	0,59	-0,01	-0,10	-0,44	0,01	0,03	0,06	-0,08	0,02	-0,38		

Indah Indah Can Tbk (KICI)	0,02	0,00	-0,01	0,00	0,00	0,00	0,15	-0,26	0,23	32406,80	0,10	-0,08	-0,01	-0,40	0,01	-0,03	0,02	-0,07	-0,04	-0,37
Indah Alumunium Industry Tbk (INAI)	-0,10	-0,02	0,80	0,00	0,00	0,00	0,11	1,26	0,21	32406,80	0,10	-0,08	-0,02	-0,36	0,01	0,13	0,02	-0,07	0,11	-0,33
Indocement Tunggul Prakarsa Tbk (INTP)	2,53	0,05	1,45	0,00	0,00	0,00	-0,28	0,61	0,36	32406,80	0,10	-0,60	-0,03	-0,11	-0,03	0,06	0,04	-0,63	0,03	-0,07
Indohara Kalibar Tbk (CAHAYA)	-0,90	-0,02	-0,12	0,00	0,00	0,00	-0,13	-0,02	-0,42	32406,80	0,10	-0,76	-0,03	-0,11	-0,01	0,00	-0,04	-0,77	-0,03	-0,16
Indo Lita Dyakarta Tbk	-1,42	-0,03	0,40	0,00	0,00	0,00	0,01	0,53	0,95	32406,80	0,10	-1,00	-0,03	-0,09	0,00	0,05	0,10	-1,00	0,02	0,00
Indo Fast Food Indonesia Tbk (FAST)	-0,01	-0,01	0,02	0,00	0,00	0,00	0,04	0,17	0,86	32406,80	0,10	-0,06	-0,01	-0,01	0,00	0,02	0,09	-0,06	0,01	0,07
Indo Multi Bintang Indonesia Tbk (MLBI)	-0,23	-0,05	0,11	0,00	0,00	0,00	0,11	0,21	-0,42	32406,80	0,10	-0,07	-0,01	-0,01	0,01	0,02	-0,04	-0,06	0,02	-0,05
Indo Pioneering Government International Tbk (MLBI)	-0,02	0,00	0,00	0,00	0,00	0,00	0,04	0,18	0,06	32406,80	0,10	-0,06	0,00	-0,01	0,00	0,02	0,01	-0,06	0,01	-0,01
Indo Prsidha Aneka Niaga Tbk (PSDN)	0,00	-0,10	0,01	0,00	0,00	0,00	0,04	0,26	0,17	32406,80	0,10	-0,06	-0,25	-0,02	0,00	0,03	0,02	-0,06	-0,23	-0,01
Indo Tunas Baru Lampung Tbk (TBLA)	-0,15	-1,24	0,09	0,00	0,00	0,00	0,10	0,41	0,14	32406,80	0,10	-0,06	-0,16	-0,02	0,01	0,04	0,01	-0,05	-0,12	0,00
Ultra Jaya Milk Tbk (ULIT)	-0,02	-0,19	-0,03	0,00	0,00	0,00	0,04	-0,12	0,15	32406,80	0,10	-0,06	-0,16	-0,02	0,00	-0,01	0,02	-0,06	-0,17	0,00

**Lampiran 4**  
**Discretionary Current Accrual**

Dalam Jutaan

Nama Perusahaan	CurAccr./TAI,t-1			NDCA			DCAI,t		
	2008	2009	2010	2008	2009	2010	2008	2009	2010
	PT. Surya Toto Indonesia Tbk (TOTO)	0.006382739	0.005831899	-0.0889209	-0.009114564	-0.000301377	-0.084774082	0.015497903	0.0061333
PT. Kabelindo Murni Tbk (KBLM)	0.001058195	-0.001185044	-0.043233398	-0.045536571	-0.026207378	-0.080604581	0.046594766	0.0250223	0.0373712
PT. Sumi Indo Kabel Tbk (IKBI)	0.050306741	-0.018673116	0.186980741	-0.017953994	-0.007712973	-0.082087999	0.068260735	-0.0109601	0.2690687
PT. Budi Acid Jaya Tbk (BUDI)	-0.141115377	-0.181890855	-2.003936299	-0.023500117	-0.044548289	-0.367202578	-0.11761526	-0.1373426	-1.6367337
PT. Ever Shline Textile Industry Tbk (ESTI)	-0.092608408	0.079865252	-0.277292595	-0.123022048	-0.050485313	-0.387832133	0.03041364	0.1303506	0.1105395
PT. Indo Acidatama Tbk (SRSN)	0.238679349	0.026885769	0.444634703	-0.022652772	-0.045929588	-0.387189775	0.261332121	0.0728154	0.8318245
PT. Pan Brothers Tex Tbk (PBRX)	-0.079669506	0.024780666	0.228092207	-0.045575318	0.008143695	-0.040366676	-0.034094187	0.0166637	0.2684589
PT. Ricky Putra Globalindo Tbk (RICY)	-0.009661654	-0.000159202	0.054001137	-0.17522532	-0.038973325	-0.079876542	0.165563666	0.0388141	0.1338777
PT. Sepat Bata Tbk (BATA)	0.064825045	-0.009378157	0.044461069	0.007788623	0.02391321	-0.070872232	0.057036422	-0.0332914	0.1153333
PT. Aneka Kemasindo Utama Tbk (AKKU)	-0.005677645	-0.042082361	-0.000146084	-0.008101373	-0.2253993614	-0.027948909	0.002423729	0.1833113	0.0278028
PT. Kedawung Setia Industrial Tbk (KDSI)	-0.053642151	0.397737042	-0.006521388	-0.005391331	-0.177805374	0.026237006	-0.04825082	0.5755424	-0.0327584
PT. Langgeng Makmur Industry Tbk (LMPI)	0.002573901	0.119003212	-0.004263415	0.001350839	-0.233952046	0.001829293	0.001223061	0.3529553	-0.0060927
PT. Trias Sentosa Tbk (TRST)	-0.059729168	0.020374778	0.024618246	-0.048414501	0.00642405	0.136607542	-0.011314567	0.0139507	-0.1119893
PT. Roda Vivatex Tbk (RDTX)	-0.098403407	0.01246054	-0.016458852	-0.066700541	0.001571093	-0.182067675	-0.031702866	0.0108894	0.1656088



PT. Intraco Penta Tbk (INTA)	0.154488057	-0.08373732	0.011361224	-0.047816861	-0.000216423	-0.141607468	0.202304919	-0.0835209	0.1529687
PT. Multi Prima Sejahtera Tbk (LPIN)	0.073732679	-0.011247707	-0.024599593	-0.083132267	-0.007784122	0.003412233	0.156864946	-0.0034636	-0.0280118
PT. Multifistrada Arah Sarana Tbk (MASA)	-0.411566222	0.020508045	-0.428940855	-0.072577398	0.073821832	-0.033708764	-0.338988823	-0.0533138	-0.3952321
PT. Polychem Indonesia Tbk (ADMIG)	-0.519953164	-0.053873578	-0.054399814	-0.080660779	0.00443562	-0.050494278	-0.439292434	-0.0583092	-0.0039055
PT. Prima Alloy Steel Tbk (PRAS)	-0.050744255	0.352505068	-0.117106141	-0.022570438	-0.105695516	0.01799752	-0.028173817	0.4582006	-0.1351037
PT. Sugi Samapersada Tbk (SUGI)	0.012909349	0.006175065	-0.010042605	-0.051452283	-0.103727829	0.014268916	0.064361633	0.1099029	-0.0243115
PT. Tunas Ridean Tbk (TURI)	-0.233196809	-0.057775544	0.166138402	-0.059904896	-0.046554537	0.013413574	-0.173291913	-0.011221	0.1527248
PT. Metrodata Electronic Tbk (MTDL)	-0.055940866	1.208207038	0.149266402	-0.044906849	-0.599489532	0.004261766	-0.011034017	1.8076966	0.1450046
PT. Kalbe Farma Tbk (KLBF)	-0.056458417	-6.549011078	0.450000919	-0.047508719	-0.789776324	-0.003252463	-0.008949699	-5.7592348	0.4532534
PT. Schering Plough Indonesia Tbk (SCPI)	0.056934045	0.847739757	-0.006654126	-0.041849611	-0.906335409	-0.014941139	0.098783657	1.7540752	0.008287
PT. Mustika Ratu Tbk (MRAT)	0.045192962	0.006485633	0.241509182	-0.083589092	0.024427409	-0.377958612	0.128782054	-0.0179418	0.6194678
PT. Kedaung Indah Can Tbk (KICI)	0.020798108	-0.001128329	-0.008236131	-0.065881924	-0.035798421	-0.372895481	0.086680032	0.0346701	0.3646593
PT. Indal Aluminium Industry Tbk (INAI)	-0.1014901	-0.021309582	0.797053364	-0.066698314	0.109066302	-0.394451782	-0.034791786	-0.1303759	1.1315051
PT. Indocement Tunggal Prakarsa Tbk (INTP)	2.529494689	0.053426637	1.454557829	-0.629745776	0.033711294	-0.071949715	3.159240465	0.0197153	1.5265075
PT. Cahaya Kalbar Tbk (CAHAYA)	-0.903177968	-0.020552204	-0.116540088	-0.769348026	-0.027121206	-0.155445706	-0.133829943	0.006569	0.0389056
PT. Delta Djakarta Tbk	-1.418464926	-0.027496938	0.404133358	-0.995937131	0.022526752	0.004352157	-0.422527795	-0.0500237	0.3997812
PT. Fast Food Indonesia Tbk (FAST)	-0.006450904	-0.01195296	0.017908921	-0.055496116	0.010842223	0.073609326	0.049045212	-0.0227952	-0.0557004
PT. Multi Bintang Indonesia Tbk (MLBI)	-0.228206738	-0.048903085	0.112394765	-0.055289543	0.01574424	-0.053815943	-0.172917195	-0.0646473	0.1662107
PT. Pioneerindo Gourment International Tbk (MILBI)	-0.019352021	0.000570792	0.00025148	-0.055096272	0.012753943	-0.005557541	0.035744251	-0.0121832	0.005809

PT. Prasih Aneka Niaga Tbk (PSDN)	0.001787494	-0.0967733	0.007822595	-0.056565809	-0.225635605	-0.006305875	0.058353304	0.1288623	0.0141285
PT. Tunas Baru Lampung Tbk (TBLA)	-0.147339192	-1.238792523	0.093509645	-0.047953195	-0.121463195	-0.00403818	-0.099385997	-1.1173293	0.0975418
PT. Ultra Jaya Milk Tbk (ULTJ)	-0.020698628	-0.190201801	-0.032572884	-0.056131533	-0.169169171	-0.003170491	0.035432906	-0.0210926	-0.0294024

**Lampiran 5**  
**Nondiscretionary Current Accrual**

Dalam Jutaan

LUK	Nama Perusahaan	TACI <sub>t</sub> /TA <sub>t,t-1</sub>	1/TA <sub>t,t-1</sub>	ASales <sub>t</sub> /TA <sub>t,t-1</sub>	PPE <sub>t</sub> /TA <sub>t,t-1</sub>	ΔSales <sub>t</sub> / ΔTR/TA <sub>t,t-1</sub>	b <sub>0</sub>	b <sub>1</sub>	b <sub>2</sub>	NOTA
2008	PT. Surya Toto Indonesia Tbk (TOTO)	-0.1331	0.0000011	0.260961312	-0.028199763	0.26080825	-53573.4	0.175	3.071	-0.09957455
2008	PT. Kabelindo Murni Tbk (KBLM)	0.0398	0.0000010	-0.139672136	-0.015106564	-0.139684754	-53573.4	0.175	3.071	-0.122793062
2008	PT. Sumi Indo Kabel Tbk (IKBI)	0.0292	0.0000010	0.139651115	-0.031211614	0.139639816	-53573.4	0.175	3.071	-0.124410044
2008	PT. Budi Acid Jaya Tbk (BUDI)	-0.1087	0.0000023	0.508656224	0.018558481	0.508885991	-53573.4	0.175	3.071	0.022230944
2008	PT. Ever Shine Textile Industry Tbk (ESTI)	-0.1773	0.0000022	-0.519191668	-0.004968952	-0.519168423	-53573.4	0.175	3.071	-0.222803649
2008	PT. Indo Acidatama Tbk (SRSN)	-0.0486	0.0000028	0.680102734	-0.01428634	0.680102685	-53573.4	0.175	3.071	-0.075859576
2008	PT. Pan Brothers Tex Tbk (PBRX)	0.0275	0.0000017	0.093109551	-0.010154485	0.093214206	-53573.4	0.175	3.071	-0.105778746
2008	PT. Ricky Putra Globalindo Tbk (RICY)	0.0156	0.0000016	-1.230678288	0.0003099	-1.23073208	-53573.4	0.175	3.071	-0.298607247
2008	PT. Sapat Bata Tbk (BATA)	0.3456	0.0000018	0.648083095	-0.018060804	0.648091234	-53573.4	0.175	3.071	-0.03738377
2008	PT. Aneka Kemasindo Utama Tbk (AKKU)	-0.0062	0.0000007	0.135757994	0.11749462	0.135760643	-53573.4	0.175	3.071	0.348523536
2008	PT. Kedawang Setia Industrial Tbk (KDSI)	0.0072	0.0000006	0.135479029	0.049257984	0.135500198	-53573.4	0.175	3.071	0.143446849
2008	PT. Langgeng Makmur Industry Tbk (LMPI)	0.0076	0.0000006	0.214062961	0.039251975	0.214059279	-53573.4	0.175	3.071	0.124495186
2008	PT. Trias Sentosa Tbk (TRST)	-0.2462	0.0000018	0.113937578	-0.019434213	0.114038349	-53573.4	0.175	3.071	-0.13880331
2008	PT. Roda Vivatex Tbk (RDTX)	-0.1361	0.0000019	-0.055280666	0.085838267	-0.055289046	-53573.4	0.175	3.071	0.152899058
2008	PT. Intraco Penta Tbk (INTA)	0.0110	0.0000019	0.145049217	0.021831471	0.144961901	-53573.4	0.175	3.071	-0.010839873
2008	PT. Multi Prima Sejahtera Tbk (LPIN)	0.0769	0.0000030	0.137194376	-0.009612137	0.137196534	-53573.4	0.175	3.071	-0.165847332
2008	PT. Multistrada Arah Sarana Tbk (MASA)	-0.3131	0.0000025	0.098296057	-0.021396504	0.097978853	-53573.4	0.175	3.071	-0.184903289
2008	PT. Polychem Indonesia Tbk (ADM/G)	-0.0007	0.0000024	-0.023377887	-0.019738402	-0.023180128	-53573.4	0.175	3.071	-0.194147335
2008	PT. Prima Alloy Steel Tbk (PRAS)	-0.0485	0.0000012	0.161619884	0.077375659	0.161672689	-53573.4	0.175	3.071	0.201606742
2008	PT. Sugi Samapersada Tbk (SUGI)	0.0094	0.0000010	-0.172852055	-0.017247856	-0.172659949	-53573.4	0.175	3.071	-0.139413343
2008	PT. Lunas Ridean Tbk (TURI)	-0.5444	0.0000012	-0.201951196	-0.006595278	-0.201618254	-53573.4	0.175	3.071	-0.120905366
2008	PT. Metrodata Electronic Tbk (MTDL)	0.1714	0.0000017	0.113453604	-0.016203092	0.113708196	-53573.4	0.175	3.071	-0.123084337
2008	PT. Kalbe Farma Tbk (KLBF)	-0.1562	0.0000015	0.026591958	-0.020975806	0.026490085	-53573.4	0.175	3.071	-0.142743128
2008	PT. Schering Plough Indonesia Tbk (SCPI)	0.0468	0.0000017	0.120669412	-0.011808298	0.120663276	-53573.4	0.175	3.071	-0.104477983
2008	PT. Mustika Ratu Tbk (MRAT)	-0.0245	0.0000030	0.138656257	0.219100013	0.138595721	-53573.4	0.175	3.071	0.535783714
2008	PT. Kedaung Indah Can Tbk (KICI)	0.0097	0.0000025	0.146066169	0.041669933	0.146058895	-53573.4	0.175	3.071	0.020226689
2008	PT. Indal Aluminium Industry Tbk (INAI)	-0.0316	0.0000024	0.10973133	0.028979802	0.109660165	-53573.4	0.175	3.071	-0.020384809
2008	PT. Indal Aluminium Industry Tbk (INTP)	2.3439	0.0000186	-0.278233439	-0.032575502	-0.280555824	-53573.4	0.175	3.071	-1.143358808
2008	PT. Indocement Tunggal Prakarsa Tbk (INTP)	1.6211	0.0000233	-0.128505245	-0.073661636	-0.130786696	-53573.4	0.175	3.071	-1.499115332
2008	PT. Cahaya Kalbar Tbk (CAHAYA)	-2.4062	0.0000308	0.011905767	-0.062427068	0.013143187	-53573.4	0.175	3.071	-1.880444463
2008	PT. Delta Jakarta Tbk	-0.1851	0.0000018	0.042459739	0.008954499	0.042459547	-53573.4	0.175	3.071	-0.06390329
2008	PT. Fast Food Indonesia Tbk (FAST)	-0.3972	0.0000021	0.113147022	-0.01167769	0.113161382	-53573.4	0.175	3.071	-0.126355646
2008	PT. Multi Bintang Indonesia Tbk (MLBI)	-0.0498	0.0000018	0.037141601	-0.007649523	0.037140385	-53573.4	0.175	3.071	-0.114275959
2008	PT. Pioneerindo Gourment International Tbk (MLBI)	-0.1380	0.0000019	0.043282458	-0.010343307	0.043337949	-53573.4	0.175	3.071	-0.124927244
2008	PT. Prasdha Aneka Niaga Tbk (PSDN)	-0.1540	0.0000018	0.098125549	-0.009708914	0.098099112	-53573.4	0.175	3.071	0.108000160

2008	0.3198	0.0000019	0.037840968	0.041875882	0.037861599	-53573.4	0.175	3.071	0.036110907
2009	-0.0209	0.0000005	0.14697517	-0.003103433	0.147021123	-53573.4	0.175	3.071	-0.008848058
2009	-0.0030	0.0000005	-0.110895677	-0.033417206	-0.110854913	-53573.4	0.175	3.071	-0.146839382
2009	-0.0437	0.0000005	0.090546711	-0.023895595	0.090603841	-53573.4	0.175	3.071	-0.085406406
2009	-0.2579	0.0000017	0.108931372	-0.033295677	0.108858499	-53573.4	0.175	3.071	-0.175021861
2009	-0.0717	0.0000017	0.052491232	0.003712216	0.052464647	-53573.4	0.175	3.071	-0.071638361
2009	0.0798	0.0000015	0.037986884	0.006129831	0.037986875	-53573.4	0.175	3.071	-0.056798834
2009	-0.1127	0.0000012	0.452048678	0.048987492	0.452074095	-53573.4	0.175	3.071	0.167534214
2009	-0.0533	0.0000009	-0.103732157	0.176378315	-0.103730399	-53573.4	0.175	3.071	0.47639582
2009	-0.0238	0.0000009	0.510605856	0.14124095	0.510505028	-53573.4	0.175	3.071	0.477383295
2009	-0.0386	0.0000072	0.072496843	-0.00438274	0.072532909	-53573.4	0.175	3.071	-0.385486981
2009	-0.0378	0.0000055	-0.006344916	-0.00364607	-0.006542877	-53573.4	0.175	3.071	-0.305189126
2009	-0.0502	0.0000073	0.010376977	0.006927833	0.010234348	-53573.4	0.175	3.071	-0.365400963
2009	-0.0953	0.0000006	0.241927599	0.221359457	0.241941678	-53573.4	0.175	3.071	0.692357995
2009	-0.0131	0.0000004	0.150427511	0.029641364	0.150425546	-53573.4	0.175	3.071	0.094834033
2009	-0.0749	0.0000004	0.124353077	0.174188155	0.124376797	-53573.4	0.175	3.071	0.535572981
2009	0.0015	0.0000002	3.4613E-05	-0.05267167	3.43104E-05	-53573.4	0.175	3.071	-0.174622767
2009	-0.0015	0.0000003	0.814059575	-0.031698802	0.814121163	-53573.4	0.175	3.071	0.031230414
2009	-0.0164	0.0000003	0.13016903	-0.030351611	0.130172518	-53573.4	0.175	3.071	-0.084831555
2009	-0.0671	0.0000018	-0.455689773	0.061277899	-0.45554516	-53573.4	0.175	3.071	0.009794834
2009	-0.0345	0.0000018	-0.449238665	-0.021878316	-0.449217188	-53573.4	0.175	3.071	-0.242274191
2009	0.1470	0.0000024	0.299488004	0.16586781	0.301717833	-53573.4	0.175	3.071	0.43484153
2009	-4.8138	0.0000178	-0.21109467	-0.285021891	-0.20933747	-53573.4	0.175	3.071	-1.868031634
2009	-9.8337	0.0000226	-0.553025416	-0.018566798	-0.559102971	-53573.4	0.175	3.071	-1.367130228
2009	0.8538	0.0000265	-0.476454079	0.052769194	-0.476603553	-53573.4	0.175	3.071	-1.340084806
2009	0.0056	0.0000003	0.337777054	0.014466803	0.337706802	-53573.4	0.175	3.071	0.087522616
2009	-0.0017	0.0000003	-0.264898441	0.01882133	-0.264897519	-53573.4	0.175	3.071	-0.003507499
2009	-0.0549	0.0000006	1.261052741	0.059142414	1.261070034	-53573.4	0.175	3.071	0.372057982
2009	-0.3767	0.0000009	0.610206502	0.021774388	0.609842428	-53573.4	0.175	3.071	0.127497048
2009	-0.0428	0.0000008	-0.01961725	-0.004425381	-0.019566611	-53573.4	0.175	3.071	-0.058582996
2009	-0.0405	0.0000009	0.525992252	0.013112159	0.526005029	-53573.4	0.175	3.071	0.081732241
2009	-0.0361	0.0000002	0.169797674	0.02397698	0.169794464	-53573.4	0.175	3.071	0.09292087
2009	-0.0327	0.0000002	0.212134789	0.012409426	0.212136863	-53573.4	0.175	3.071	0.065840771
2009	-0.0012	0.0000002	0.175773376	0.0319537	0.175773314	-53573.4	0.175	3.071	0.120625762
2009	0.5973	0.0000078	0.261817159	0.016005174	0.261674224	-53573.4	0.175	3.071	-0.321756649
2009	2.8869	0.0000050	0.405400564	0.003448903	0.405499591	-53573.4	0.175	3.071	-0.186948881
2009	0.2204	0.0000048	-0.119192196	-0.025130084	-0.119314715	-53573.4	0.175	3.071	-0.357795298
2010	0.1194	0.0000032	0.176208331	0.016601277	0.176037838	-53573.4	0.175	3.071	-0.087748155
2010	-0.0049	0.0000028	0.106464643	0.017982983	0.106323028	-53573.4	0.175	3.071	-0.077172029
2010	0.1118	0.0000027	0.065065365	0.009523149	0.064785599	-53573.4	0.175	3.071	-0.105988102
2010	-1.3852	0.0000125	0.362947251	-0.015313257	0.361979571	-53573.4	0.175	3.071	-0.651161816
2010	-0.2332	0.0000116	-0.118116645	0.012130828	-0.118441662	-53573.4	0.175	3.071	-0.604843368

PT. Indo Addatama Tbk (SRSN)	2010	0.0242	0.0000119	-0.026356305	0.026484513	-0.026356319	-53573.4	0.175	3.071	-0.558961698
PT. Pan Brothers Tex Tbk (PBRX)	2010	0.0676	0.0000021	0.265094061	-0.019320807	0.265031956	-53573.4	0.175	3.071	-0.123937876
PT. Ricky Putra Globalindo Tbk (RICY)	2010	-0.0356	0.0000016	-0.275333444	-0.009810804	-0.275341456	-53573.4	0.175	3.071	-0.164388544
PT. Sepat Bata Tbk (BATA)	2010	-0.0964	0.0000021	-0.019617147	-0.023427814	-0.019629343	-53573.4	0.175	3.071	-0.189287116
PT. Aneka Kemasindo Utama Tbk (AKKU)	2010	-0.0003	0.0000001	-0.244757174	-0.000177856	-0.244757164	-53573.4	0.175	3.071	-0.048715796
PT. Kedawang Setia Industrial Tbk (KOSI)	2010	-0.0015	0.0000001	0.288198549	0.015563181	0.288200415	-53573.4	0.175	3.071	0.093483008
PT. Larung Makmur Industry Tbk (LUMPI)	2010	-0.0013	0.0000001	0.042281344	-0.005310839	0.042279257	-53573.4	0.175	3.071	-0.012945917
PT. Trias Sentosa Tbk (TRST)	2010	0.0025	0.0000016	1.875575338	0.060904329	1.87539516	-53573.4	0.175	3.071	0.427932684
PT. Roda Vivatex Tbk (RDTX)	2010	0.0330	0.0000017	-1.27198254	0.003273368	-1.271989972	-53573.4	0.175	3.071	-0.30114926
PT. Intraco Penta Tbk (INTA)	2010	0.0227	0.0000018	-0.897735274	0.016219923	-0.897759998	-53573.4	0.175	3.071	-0.191015937
PT. Multi Prima Sejahtera Tbk (LPIN)	2010	-0.0072	0.0000014	0.12571994	-0.014519438	0.125738487	-53573.4	0.175	3.071	-0.034326515
PT. Multistrada Arah Sarana Tbk (MASA)	2010	-0.4700	0.0000014	0.12571994	-0.007644969	0.125738487	-53573.4	0.175	3.071	-0.078193571
PT. Polychem Indonesia Tbk (ADMG)	2010	0.0270	0.0000013	-0.07807315	-0.007036365	-0.077996221	-53573.4	0.175	3.071	-0.105709874
PT. Prima Alloy Shell Tbk (PRAS)	2010	-0.1476	0.0000016	0.687842389	0.042320288	0.68790564	-53573.4	0.175	3.071	0.165243203
PT. Sugi Samapersada Tbk (SUGI)	2010	0.0111	0.0000013	0.550138835	0.02665825	0.550140111	-53573.4	0.175	3.071	0.109874662
PT. Tunas Ridean Tbk (TURI)	2010	-0.0260	0.0000010	0.44098415	0.031998867	0.440908952	-53573.4	0.175	3.071	0.123984391
PT. Metrodata Electronic Tbk (MTDL)	2010	-0.2057	0.0000016	0.55812394	0.064906285	0.558183719	-53573.4	0.175	3.071	0.210855631
PT. Kalbe Farma Tbk (KLBF)	2010	0.0344	0.0000011	0.30869598	0.018793506	0.308633551	-53573.4	0.175	3.071	0.054816842
PT. Schering Plough Indonesia Tbk (SCPI)	2010	-0.0092	0.0000010	0.175043912	0.108725521	0.175037945	-53573.4	0.175	3.071	0.310601911
PT. Mustika Ratu Tbk (MRAT)	2010	0.2676	0.0000135	0.593461877	0.028569551	0.593253378	-53573.4	0.175	3.071	-0.532321596
PT. Kedaung Indah Can Tbk (KIC)	2010	-0.0493	0.0000122	0.232627597	-0.009404399	0.232598855	-53573.4	0.175	3.071	-0.64346608
PT. Iridal Aluminium Industry Tbk (INAI)	2010	1.1625	0.0000110	0.208561991	0.068849356	0.209037202	-53573.4	0.175	3.071	-0.39784716
PT. Indocement Tunggal Prakarsa Tbk (INTP)	2010	-0.5181	0.0000034	0.387537277	-0.010020075	0.387503346	-53573.4	0.175	3.071	-0.146603293
PT. Cahaya Kalbar Tbk (CAHAYA)	2010	0.8233	0.0000035	-0.420802145	-0.000473017	-0.420953045	-53573.4	0.175	3.071	-0.26180908
PT. Delta Jakarta Tbk	2010	0.3049	0.0000028	0.950626448	0.001355662	0.950425328	-53573.4	0.175	3.071	0.018991399
PT. Fast Food Indonesia Tbk (FAST)	2010	-0.0382	0.0000004	0.859396046	0.04522668	0.859388734	-53573.4	0.175	3.071	0.267480833
PT. Multi Bintang Indonesia Tbk (MLBI)	2010	0.0438	0.0000004	-0.418296081	0.023825753	-0.41834058	-53573.4	0.175	3.071	-0.019157022
PT. Pioneerindo Gourment International Tbk (MLBI)	2010	-0.0038	0.0000004	0.06012945	0.055213573	0.060129269	-53573.4	0.175	3.071	0.160856347
PT. Prasadha Aneka Niaga Tbk (PSDN)	2010	0.0128	0.0000007	0.173027261	0.000394139	0.173001789	-53573.4	0.175	3.071	-0.007824705
PT. Tunas Baru Lampung Tbk (TBLA)	2010	-0.0771	0.0000006	0.144383956	0.024450009	0.144351497	-53573.4	0.175	3.071	0.069569613
PT. Ultra Jaya Milk Tbk (ULTI)	2010	-0.0905	0.0000006	0.153796489	0.076774983	0.153787646	-53573.4	0.175	3.071	0.231769817

Lampiran 6

Nondiscretionary Long Term Accrual, Discretionary Accrual  
& Nondiscretionary Long Term Accrual

Dalam Jutaan

Nama Perusahaan	LK	TAC	NDCA	DCA	NDTA	DTA	DLTA	NDLTA
PT. Surya Toto Indonesia Tbk (TOTO)	2008	-121612.7905	-0.009114564	0.0154973	-0.0995745	-121612.691	-121612.7065	-0.090459986
PT. Kabelindo Murni Tbk (KBLM)	2008	41080.8127	-0.045536571	0.0465948	-0.1227931	41080.9355	41080.8889	-0.077256491
PT. Sumi Indo Kabel Tbk (IKBI)	2008	29471.36579	-0.017953994	0.0682607	-0.12441	29471.49021	29471.42194	-0.10645605
PT. Budi Acid Jaya Tbk (BUDI)	2008	-47011	-0.023500117	-0.1176153	0.0222309	-47011.02223	-47010.90462	0.045731061
PT. Ever Shine Textile Industry Tbk (ESTI)	2008	-81384.79794	-0.123022048	0.0904136	-0.2228036	-81384.57514	-81384.60555	-0.099781601
PT. Indo Acidatama Tbk (SRSN)	2008	-17257.928	-0.022652772	0.2613321	-0.0758596	-17257.85214	-17258.11347	-0.053206804
PT. Pan Brothers Tex Tbk (PBRX)	2008	16207.98275	-0.045575318	-0.0940942	-0.1057787	16208.08853	16208.12262	-0.060203427
PT. Ricky Putra Globalindo Tbk (RICY)	2008	9932.760884	-0.17522532	0.1655637	-0.2986072	9933.059491	9932.899928	-0.123381927
PT. Sepat Beta Tbk (BATA)	2008	194235.693	0.007788623	0.0570364	-0.0373838	194235.7304	194235.6733	-0.045172393
PT. Aneka Kemasindo Utama Tbk (AKKU)	2008	-9140.109076	-0.008101373	0.0024237	0.3485235	-9140.4576	-9140.460023	0.356624909
PT. Kedawang Setia Industrial Tbk (KDSI)	2008	12161.1607	-0.005391331	-0.0482508	0.1494468	12161.01726	12161.06551	0.14883818
PT. Langgeng Makmur Industry Tbk (LMP1)	2008	12161.1607	0.001350839	0.0012231	0.1244952	12161.03621	12161.03498	0.123144347
PT. Trias Sentosa Tbk (TRST)	2008	-133134.8157	-0.048414601	-0.0113146	-0.1388033	-133134.6769	-133134.6656	-0.09038871
PT. Roda Vivatex Tbk (RDTX)	2008	-72154.47395	-0.066700541	-0.0317029	0.1528991	-72154.62685	-72154.59515	0.219599599
PT. Intraco Penta Tbk (INTA)	2008	5707.436602	-0.047816861	0.2023049	-0.0108399	5707.447442	5707.245137	0.036976988
PT. Multi Prima Sejahtera Tbk (LPIN)	2008	25709.71511	-0.083132267	0.1568649	-0.1658473	25709.88095	25709.72409	-0.082715065
PT. Multitrada Arah Sarana Tbk (MASA)	2008	-123029.693	-0.072577398	-0.3389888	-0.1849033	-123029.5081	-123029.1691	-0.11232589
PT. Polychem Indonesia Tbk (ADMG)	2008	-291.270386	-0.080660729	-0.4392924	-0.1941473	-291.0762387	-290.6369462	-0.113486606
PT. Prima Alloy Stell Tbk (PRAS)	2008	-40419.86753	-0.022570438	-0.0281738	0.2016067	-40420.06914	-40420.04096	0.22417718
PT. Sugi Samapersada Tbk (SUGI)	2008	8948.024993	-0.051452283	0.0643616	-0.1394133	8948.164406	8948.100045	-0.087961059
PT. Tunas Ridean Tbk (TURI)	2008	-446152	-0.059904896	-0.1732919	-0.1209054	-446151.8791	-446151.7058	-0.06100047
PT. Metrodata Electronic Tbk (MTDL)	2008	98507.44849	-0.044906849	-0.0111034	-0.1230843	98507.57157	98507.58261	-0.078177488
PT. Kalbe Farma Tbk (KLBF)	2008	-100878.3892	-0.047508719	-0.0089497	-0.1427431	-100878.2464	-100878.2375	-0.095234409
PT. Schering Plough Indonesia Tbk (SCPI)	2008	28056.10756	-0.041849611	0.0987837	-0.104478	28056.21204	28056.11326	-0.062628371

PT. Mustika Ratu Tbk (MRAT)	2008	-8140.756625	-0.083589092	0.1287821	0.5357837	-8141.292409	-8141.421191	0.619372806
PT. Kedaung Indah Can Tbk (KICI)	2008	3902.685343	-0.065881924	0.08668	0.0202267	3902.665116	3902.578436	0.086108613
PT. Indal Aluminium Industry Tbk (INAI)	2008	-13164.38289	-0.066698314	-0.0347918	-0.0203848	-13164.3625	-13164.32771	0.046313504
PT. Indocement Tunggul Prakarsa Tbk (INTP)	2008	126298.804	-0.629745776	3.1592405	-1.1433588	126299.9474	126296.7881	-0.513613033
PT. Cahaya Kalbar Tbk (CAHAYA)	2008	69476.91362	-0.769348026	-0.1338299	-1.4991153	69478.41274	69478.54657	-0.729767306
PT. Deita Djakarta Tbk	2008	-78192.156	-0.995937131	-0.4225278	-1.8380445	-78190.31796	-78189.89543	-0.842107331
PT. Fast Food Indonesia Tbk (FAST)	2008	-100314.856	-0.055496116	0.0490452	-0.0639033	-100314.7921	-100314.8411	-0.008407174
PT. Multi Bintang Indonesia Tbk (MLBI)	2008	-192906	-0.055289543	-0.1729172	-0.1283556	-192905.8736	-192905.7007	-0.071066102
PT. Pioneering Gourment International Tbk (MLBI)	2008	-27399.45366	-0.055096272	0.0357443	-0.1142276	-27399.33938	-27399.37513	-0.059179688
PT. Prasih Aneka Niaga Tbk (PSDN)	2008	-73390.59102	-0.056565809	0.0583533	-0.1249272	-73390.46609	-73390.52445	-0.068361434
PT. Tunas Baru Lampung Tbk (TBLA)	2008	-91861.964	-0.047953195	-0.099386	-0.1083022	-91861.8557	-91861.75631	-0.060348962
PT. Ultra Jaya Milk Tbk (ULTI)	2008	172872.4401	-0.056131533	0.0354329	0.0361109	172872.404	172872.3686	0.09224244
PT. Surya Toto Indonesia Tbk (TOTO)	2009	-44706.90326	-0.000301377	0.0061333	-0.0088481	-44706.89442	-44706.90055	-0.008546681
PT. Kabelindo Murni Tbk (KBLM)	2009	-6480.179933	-0.026207378	0.0250223	-0.1468394	-6480.033094	-6480.058116	-0.120632004
PT. Sumi Indo Kabel Tbk (IKBI)	2009	-84024.74786	-0.007712973	-0.0109601	-0.0854064	-84024.66246	-84024.6515	-0.077693434
PT. Budi Acid Jaya Tbk (BUDI)	2009	-150494	-0.044548289	-0.1373426	-0.1750219	-150493.825	-150493.6876	-0.130473573
PT. Ever Shine Textile Industry Tbk (ESTI)	2009	-41672.47652	-0.050485313	0.1303506	-0.0716384	-41672.40488	-41672.53523	-0.021153048
PT. Indo Acidatama Tbk (SRSN)	2009	51961.17	-0.045929588	0.0728154	-0.0567988	51961.2268	51961.15398	-0.010869247
PT. Pan Brothers Tex Tbk (PBRX)	2009	-97386.91274	0.008143695	0.016537	0.1675342	-97387.08028	-97387.09691	0.15939052
PT. Ricky Putra Globalindo Tbk (RICY)	2009	-60627.04031	-0.038973325	0.0388141	0.4763958	-60627.51671	-60627.55552	0.515369144
PT. Sepat Bata Tbk (BATA)	2009	-27905.858	0.02391321	-0.032914	0.4773833	-27906.33538	-27906.30209	0.453470085
PT. Aneka Kemasindo Utama Tbk (AKKU)	2009	-5370.947681	-0.225393614	0.1833113	-0.385487	-5370.562194	-5370.745505	-0.160093368
PT. Kedawang Setia Industrial Tbk (KOSI)	2009	-6917.893359	-0.177805374	0.5755424	-0.3051891	-6917.58817	-6918.163712	-0.127383752
PT. Langgeng Makmur Industry Tbk (LMPI)	2009	-6917.893359	-0.233952046	0.3529553	-0.365401	-6917.527958	-6917.880913	-0.1314448917
PT. Trias Sentosa Tbk (TRST)	2009	-171490.5101	0.00642405	0.0139507	0.682358	-171491.2025	-171491.2164	0.685933945
PT. Roda Vivatex Tbk (RDTX)	2009	-91106.48413	0.001571093	0.0108894	0.094834	-91106.57896	-91106.58985	0.09326294
PT. Intraco Penta Tbk (INTA)	2009	-189935.6934	-0.000216423	-0.0835209	0.535573	-189936.229	-189936.1455	0.535789405
PT. Multi Prima Sejahtera Tbk (LIPIN)	2009	6342.257963	-0.007784122	-0.0034636	-0.1746228	6342.432586	6342.436049	-0.166838645
PT. Multistrada Arah Sarana Tbk (MASA)	2009	-5869	0.073821832	-0.0533138	0.0312304	-5869.03123	-5868.977917	-0.042591418
PT. Polychem Indonesia Tbk (ADMIG)	2009	-61119.615	0.00449362	-0.0583092	-0.0848316	-61119.53017	-61119.47186	-0.089267174
PT. Prima Alloy Steel Tbk (PRAS)	2009	-36424.55751	-0.105695516	0.4582006	0.0097948	-36424.56731	-36425.02551	0.11549035
PT. Sugi Samapersada Tbk (SUGI)	2009	-19139.75393	-0.103727829	0.1099029	-0.2422742	-19139.51166	-19139.62156	-0.138546362

PT. Tunas Ridean Tbk (TURI)	2009	61862	-0.045554537	-0.011221	0.4348415	61861.56516	61861.57638	0.481396067
PT. Metrodata Electronic Tbk (MTDL)	2009	-269736.2189	-0.599489532	1.8076966	-1.8680316	-269734.3508	-269736.1585	-1.268542101
PT. Kalbe Farma Tbk (KALF)	2009	434579.7003	-0.789776324	-5.7592348	-1.3671302	434578.3331	434572.5739	-0.577353904
PT. Scheering Plough Indonesia Tbk (SCPI)	2009	32238.854	-0.906335409	1.7540752	-1.3400848	32240.19408	32238.44001	-0.433749397
PT. Mustika Ratu Tbk (MRAT)	2009	18579.01167	0.024427409	-0.0179418	0.0875226	18578.92415	18578.94209	0.063095207
PT. Kedaung Indah Can Tbk (KIC)	2009	-6204.322479	-0.035798421	0.0346701	-0.0035075	-6204.318972	-6204.353642	0.032790922
PT. Indai Aluminium Industry Tbk (INAI)	2009	-97191.40294	0.109066302	-0.1303759	0.372058	-97191.77499	-97191.64462	0.262991679
PT. Indocement Tunggal Prakarsa Tbk (INTP)	2009	-437767.5519	0.033711294	0.0197153	0.127497	-437767.6794	-437767.6991	0.093785754
PT. Cahaya Kalbar Tbk (CAHAYA)	2009	-55189.48547	-0.027121206	0.0065669	-0.068583	-55189.42688	-55189.43345	-0.03146179
PT. Delta Djakarta Tbk	2009	-42841.175	0.022526752	-0.0500237	0.0817322	-42841.25673	-42841.20671	0.059205489
PT. Fast Food Indonesia Tbk (FAST)	2009	-185688.067	0.010842223	-0.0227952	0.0929209	-185688.1599	-185688.1371	0.082078648
PT. Multi Bliantang Indonesia Tbk (MLBI)	2009	-186522	0.01574424	-0.0646473	0.0658408	-186522.0658	-186522.0012	0.050096531
PT. Pioneerindo Gourment International Tbk (MLBI)	2009	-7968.165189	0.012753943	-0.0121832	0.1206258	-7968.285815	-7968.273632	0.107871819
PT. Prasidha Aneka Niaga Tbk (PSDN)	2009	76791.87907	-0.225635605	0.1288623	-0.3217566	76792.20083	76792.07197	-0.096121044
PT. Tunas Baru Lampung Tbk (TBLA)	2009	576006.667	-0.121463195	-1.1173293	-0.1869489	576006.8539	576007.9713	-0.065485686
PT. Ultra Jaya Milk Tbk (ULTJ)	2009	45464.91565	-0.169169171	-0.0210326	-0.3577953	45465.27344	45465.29448	-0.188626127
PT. Surya Toto Indonesia Tbk (TOTO)	2010	37739.73309	-0.084774082	-0.0041468	-0.0877482	37739.82084	37739.82499	-0.002974073
PT. Kabelindo Murni Tbk (KBLM)	2010	-1733.300471	-0.080604581	0.0373712	-0.077172	-1733.223299	-1733.26067	0.003432552
PT. Sumi Indo Kabel Tbk (IKBI)	2010	40895.29661	-0.082087999	0.2690687	-0.1059381	40895.40255	40895.13348	-0.023850103
PT. Budi Acid Jaya Tbk (BUDI)	2010	-111176	-0.367202578	-1.6367337	-0.6511618	-111175.3488	-111173.7121	-0.283959238
PT. Ever Shine Textile Industry Tbk (ESTI)	2010	-20108.31179	-0.387832133	0.1105395	-0.6048434	-20107.70695	-20107.81749	-0.217011235
PT. Indo Acidatama Tbk (SRSN)	2010	2040.205	-0.387189775	0.8318245	-0.5589617	2040.763962	2039.932137	-0.171771923
PT. Pan Brothers Tex Tbk (PBRX)	2010	32612.89937	-0.040366676	0.2684589	-0.1239379	32613.0233	32612.75485	-0.083571199
PT. Ricky Putra Globalindo Tbk (RICY)	2010	-22181.11232	-0.079876542	0.1338777	-0.1643885	-22180.94793	-22181.08181	-0.084512002
PT. Sepat Bata Tbk (BATA)	2010	-45359.116	-0.070872232	0.1153933	-0.1892671	-45358.92673	-45359.04207	-0.118394885
PT. Aneka Kemasindo Utama Tbk (AKKU)	2010	-3189.174447	-0.027948909	0.0278028	-0.0487158	-3189.125731	-3189.153534	-0.020766887
PT. Kedawung Setia Industrial Tbk (KDSI)	2010	-16992.23162	0.026237006	-0.0327584	0.093483	-16992.3251	-16992.29234	0.067246002
PT. Langgeng Makmur Industry Tbk (LMPI)	2010	-16992.23162	0.001829293	-0.0060927	-0.0129459	-16992.21867	-16992.21258	-0.014775211
PT. Trias Sentosa Tbk (TRST)	2010	1561.0127	0.136607542	-0.1119893	0.4279327	1560.584767	1560.696757	0.291325142
PT. Roda Vivatex Tbk (ROTX)	2010	19964.72567	-0.182067675	0.1656088	-0.3011493	19965.02682	19964.86121	-0.119081586
PT. Intraco Penta Tbk (INTA)	2010	12900.19691	-0.141607468	0.1529687	-0.1910159	12900.38793	12900.23496	-0.049408469
PT. Multi Prima Sejahtera Tbk (LPIN)	2010	-4252.762795	0.003412233	-0.0280118	-0.0343265	-4252.728468	-4252.700457	-0.03738748



PT. MultiStrada Aras Sarana Tbk (MASA)	2010	-3281.98	-0.033708764	-0.3952321	-0.0781936	-3281.97.9218	-3281.97.5266	-0.044484808
PT. Polychem Indonesia Tbk (ADIMG)	2010	20540.75	-0.050494278	-0.0039055	-0.1057099	20540.85571	20540.85962	-0.055215597
PT. Prima Alloy Steel Tbk (PRAS)	2010	-92940.65606	0.01799752	-0.1351037	0.1652432	-92940.8213	-92940.6862	0.147245683
PT. Sugi Samapersada Tbk (SUGI)	2010	8702.066793	0.014268916	-0.0243115	0.1098747	8701.956918	8701.98123	0.095605747
PT. Tunas Ridean Tbk (TURI)	2010	-27099	0.013413574	0.1527248	0.1239844	-27099.12398	-27099.27671	0.110570817
PT. Metrodata Electronic Tbk (MTDL)	2010	-127929.5022	0.004261766	0.1450046	0.2108556	-127929.7131	-127929.8581	0.206593865
PT. Kalbe Farma Tbk (KLBF)	2010	32422.16232	-0.003252463	0.4532534	0.0548168	32422.1075	32421.65425	0.058069305
PT. Schering Plough Indonesia Tbk (SCPI)	2010	-9109.035	-0.014941139	0.008287	0.3106019	-9109.345602	-9109.353889	0.32554305
PT. Mustika Ratu Tbk (MRAT)	2010	19804.98578	-0.377958612	0.6194678	-0.5323216	19805.5181	19804.89863	-0.154362984
PT. Kedaung Indah Can Tbk (KIC)	2010	-4033.807986	-0.372895481	0.3646593	-0.6434661	-4033.16452	-4033.529179	-0.2705706
PT. Indal Aluminium Industry Tbk (INAI)	2010	105948.245	-0.334451782	1.1315051	-0.3397847	105948.5848	105947.4533	-0.005332934
PT. Indocement Tunggal Prakarsa Tbk (INTP)	2010	-151150.5178	-0.071949715	1.5265075	-0.1466033	-151150.3712	-151151.8977	-0.074653577
PT. Cahaya Kalbar Tbk (CAHAYA)	2010	236261.3951	-0.155445706	0.0889056	-0.2618091	236261.6569	236261.618	-0.106363374
PT. Delta Djakarta Tbk	2010	107824.343	0.004352157	0.3997812	0.0189914	107824.324	107823.9242	0.014639243
PT. Fast Food Indonesia Tbk (FAST)	2010	-93975.455	0.073609326	-0.0557004	0.2674808	-93975.72248	-93975.66678	0.193871507
PT. Multi Bintang Indonesia Tbk (MLBI)	2010	122860	-0.053815943	0.1662107	-0.019157	122860.0192	122859.8529	0.034658921
PT. Pioneerindo Gourment International Tbk (MLBI)	2010	-10606.10536	-0.005557541	0.005809	0.1608563	-10606.26622	-10606.27203	0.166413888
PT. Prasadha Aneka Niaga Tbk (PSDN)	2010	17483.76589	-0.006305875	0.0141285	-0.0078247	17483.77371	17483.75958	-0.001518829
PT. Tunas Baru Lampung Tbk (TBLA)	2010	-134118.795	-0.00403818	0.0975418	0.0695696	-134118.8646	-134118.9621	0.073607794
PT. Ultra Jaya Milk Tbk (ULTJ)	2010	-156758.0586	-0.003170491	-0.0294024	0.2317698	-156758.2904	-156758.261	0.234940308

**Lampiran 7**  
**Discretionary Accrual Tahun 2008 s.d 2010**

Dalam Jutaan

Nama Perusahaan	2008	2009	2010
PT. Surya Toto Indonesia Tbk (TOTO)	-121,612.6910	-44,706.8944	37,739.8208
PT. KabelIndo Murni Tbk (KBLM)	41,080.9355	-6,480.0331	-1,733.2233
PT. Sumi Indo Kabel Tbk (IKBI)	29,471.4902	-84,024.6625	40,895.4025
PT. Budi Acid Jaya Tbk (BUDI)	-47,011.0222	-150,493.8250	-111,175.3488
PT. Ever Shine Textile Industry Tbk (ESTI)	-81,384.5751	-41,672.4049	-20,107.7069
PT. Indo Acidatama Tbk (SRSN)	-17,257.8521	51,961.2268	2,040.7640
PT. Pan Brothers Tex Tbk (PBRX)	16,208.0885	-97,387.0803	32,613.0233
PT. Ricky Putra Globalindo Tbk (RICY)	9,933.0595	-60,627.5167	-22,180.9479
PT. Sepat Bata Tbk (BATA)	194,235.7304	-27,906.3354	-45,358.9267
PT. Aneka Kemasindo Utama Tbk (AKKU)	-9,140.4576	-5,370.5622	-3,189.1257
PT. Kedawung Setia Industrial Tbk (KDSI)	12,161.0173	-6,917.5882	-16,992.3251
PT. Langgeng Makmur Industry Tbk (LMPi)	12,161.0362	-6,917.5280	-16,992.2187
PT. Trias Sentosa Tbk (TRST)	-133,134.6769	-171,491.2025	1,560.5848
PT. Roda Vivatex Tbk (RDTX)	-72,154.6269	-31,106.5790	19,965.0268
PT. Intraco Penta Tbk (INTA)	5,707.4474	-189,936.2290	12,900.3879
PT. Multi Prima Sejahtera Tbk (LPIN)	25,709.8810	6,342.4326	-4,252.7285
PT. Multistrada Arah Sarana Tbk (MASA)	-123,029.5081	-5,869.0312	-328,197.9218
PT. Polychem Indonesia Tbk (ADMG)	-291.0762	-61,119.5302	20,540.8557
PT. Prima Alloy Steel Tbk (PRAS)	-40,420.0691	-36,424.5673	-92,940.8213
PT. Sugi Samapersada Tbk (SUGI)	8,948.1644	-19,139.5117	8,701.9569
PT. Tunas Rideon Tbk (TURI)	-446,151.8791	61,861.5652	-27,099.1240
PT. Metrodata Electronic Tbk (MTDL)	98,507.5716	-269,734.3508	-127,929.7131
PT. Kalbe Farma Tbk (KLBF)	-100,878.2464	-434,578.3331	32,422.1075
PT. Schering Plough Indonesia Tbk (SCPI)	28,056.2120	32,240.1941	-9,109.3456

PT. Mustika Ratu Tbk (MRAT)	-8,141.2924	18,578.9242	19,805.5181
PT. Kedaung Indah Can Tbk (KICI)	3,902.6651	-6,204.3190	-4,033.1645
PT. Indal Aluminium Industry Tbk (INAI)	-13,164.3625	-97,191.7750	105,948.5848
PT. Indocement Tunggal Prakarsa Tbk (INTP)	126,299.9474	-437,767.6794	-151,150.3712
PT. Cahaya Kalbar Tbk (CAHAYA)	69,478.4127	-55,189.4269	236,261.6569
PT. Delta Djakarta Tbk	-78,190.3180	-42,841.2567	107,824.3240
PT. Fast Food Indonesia Tbk (FAST)	-100,314.7921	-185,688.1599	-93,975.7225
PT. Multi Bintang Indonesia Tbk (MLBI)	-192,905.8736	-186,522.0658	122,860.0192
PT. PioneerIndo Gourment International Tbk (MLBI)	-27,399.3394	-7,968.2858	-10,606.2662
PT. Prasdha Aneka Niaga Tbk (PSDN)	-73,390.4661	76,792.2008	17,483.7737
PT. Tunas Baru Lampung Tbk (TBLA)	-91,861.8557	576,006.8539	-134,118.8646
PT. Ultra Jaya Milk Tbk (ULTJ)	172,872.4040	45,465.2734	-156,758.2904

**Lampiran 8**  
**Ukuran Perusahaan Tahun 2008 s.d 2010**

Dalam Jutaan

Nama Perusahaan	2008	2009	2010
PT. Surya Toto Indonesia Tbk (TOTO)	13.85	14.59	12.78
PT. Kabelindo Murni Tbk (KBLM)	13.83	14.47	12.81
PT. Sumi Indo Kabel Tbk (IKBI)	13.9	14.52	12.86
PT. Budi Acid Jaya Tbk (BUDI)	12.78	13.39	11.34
PT. Ever Shine Textile Industry Tbk (ESTI)	12.91	13.66	11.36
PT. Indo Acidatama Tbk (SRSN)	13.36	15.98	13.34
PT. Pan Brothers Tex Tbk (PBRX)	13.24	16	13.06
PT. Ricky Putra GlobalIndo Tbk (RICY)	13.31	16.15	12.87
PT. Sepat Bata Tbk (BATA)	16.66	13.94	16.24
PT. Aneka KemasIndo Utama Tbk (AKKU)	16.62	13.97	16.4
PT. Kedawang Setia Industrial Tbk (KDSI)	16.59	14.31	16.55
PT. Langgeng Makmur Industry Tbk (LMPI)	14.35	12.12	16.18
PT. Trias Sentosa Tbk (TRST)	14.28	11.83	16.38
PT. Roda Vivatex Tbk (RDTX)	14.49	11.92	16.56
PT. Intraco Penta Tbk (INTA)	13.16	14.75	13.25
PT. Multi Prima Sejahtera Tbk (LPIN)	13.28	14.93	13.65
PT. Multistrada Arah Sarana Tbk (MASA)	12.88	15.17	13.46
PT. Polychem Indonesia Tbk (ADMG)	12.93	15.13	13.54
PT. Prima Alloy Stell Tbk (PRAS)	12.8	15.14	13.47
PT. Sugi Samapersada Tbk (SUGI)	13.77	13.23	13.57
PT. Tunas Ridean Tbk (TURI)	13.62	12.95	13.86
PT. Metrodata Electronic Tbk (MTDL)	13.7	13.04	14.03
PT. Kalbe Farma Tbk (KLBF)	13.38	10.7	13.76
PT. Schering Plough Indonesia Tbk (SCPI)	13.3	10.54	13.81

PT. Mustika Ratu Tbk (MRAT)	13.33	10.62	13.94
PT. Kedaung Indah Can Tbk (KICI)	12.9	15.09	11.31
PT. Indal Alumunium Industry Tbk (INAI)	12.94	14.39	11.42
PT. Indocement Tunggal Prakarsa Tbk (INTP)	13.09	14.56	11.6
PT. Cahaya Kalbar Tbk (CAHAYA)	10.39	13.87	12.78
PT. Delta Djakarta Tbk	10.25	13.76	12.94
PT. Fast Food Indonesia Tbk (FAST)	13.09	15.56	14.85
PT. Multi Bintang Indonesia Tbk (MLBI)	13.22	15.68	14.84
PT. Pioneerindo Gourment International Tbk (MLBI)	13.23	15.77	15.11
PT. Prsidha Aneka Nlaga Tbk (PSDN)	13.24	12.2	14.37
PT. Tunas Baru Lampung Tbk (TBLA)	13.2	12.24	14.37
PT. Ultra Jaya Milk Tbk (ULTJ)	13.32	12.36	14.51

**Lampiran 9**  
**Leverage Tahun 2008 s.d 2010**

Dalam Jutaan

Nama Perusahaan	2008	2009	2010
PT. Surya Toto Indonesia Tbk (TOTO)	0.6478	0.5195	0.1442
PT. KabelIndo Murni Tbk (KBLM)	0.4770	0.4043	0.1346
PT. Sumi Indo Kabel Tbk (IKBI)	0.4220	0.3900	0.1264
PT. Budi Acid Jaya Tbk (BUDI)	0.3694	0.1803	0.2800
PT.Ever Shine Textile Industry Tbk ( ESTI)	0.4355	0.1619	0.2560
PT.Indo Acidatama Tbk (SRSN)	0.2031	0.8107	0.4139
PT. Pan Brothers Tex Tbk (PBRX)	0.1243	0.6992	0.6633
PT.Ricky Putra GlobalIndo Tbk (RICY)	0.1804	0.6600	0.7768
PT. Sepat Bata Tbk (BATA)	0.4819	0.7110	0.2450
PT.Aneka Kemasindo Utama Tbk (AKKU)	0.4696	0.6789	0.1937
PT.Kedawung Setia Industrial Tbk (KDSI)	0.5086	0.7328	0.1463
PT. Langgeng Makmur Industry Tbk (LMPI)	0.6181	0.5482	0.2291
PT. Trias Sentosa Tbk (TRST)	0.5101	0.3270	0.2033
PT. Roda Vivatex Tbk (RDTX)	0.5921	0.2915	0.2200
PT. Intraco Penta Tbk (INTA)	0.5051	0.4244	0.4697
PT. Multi Prima Sejahtera Tbk (LPIN)	0.5608	0.4638	0.6370
PT. Multistrada Arah Sarana Tbk (MASA)	0.5087	0.7376	0.2496
PT. Polychem Indonesia Tbk (ADMG)	0.4721	0.7069	0.2115
PT. Prima Alloy Stell Tbk (PRAS)	0.3729	0.6683	0.1626
PT. Sugi Samapersada Tbk (SUGI)	0.7352	0.7934	0.3851
PT. Tunas Ridean Tbk (TURI)	0.8389	0.8133	0.3863
PT. Metrodata Electronic Tbk (MTDL)	0.8111	0.7072	0.3514
PT. Kalbe Farma Tbk (KLBF)	0.4981	0.1053	0.6343

PT. Schering Plough Indonesia Tbk (SCPI)	0.5882	0.0144	0.8940
PT. Mustika Ratu Tbk (MRAT)	0.4489	0.0327	0.5855
PT. Kedaung Indah Can Tbk (KICI)	0.3204	0.7141	0.8991
PT. Indal Alumunium Industry Tbk (INAI)	0.2768	0.4351	0.7666
PT. Indocement Tunggal Prakarsa Tbk (INTP)	0.3154	0.4222	0.6217
PT. Cahaya Kalbar Tbk (CAHAYA)	0.3996	0.6173	0.5086
PT. Delta Djakarta Tbk	0.4775	0.6184	0.5333
PT. Fast Food Indonesia Tbk (FAST)	0.3442	0.2383	0.6812
PT. Multi Bintang Indonesia Tbk (MLBI)	0.2572	0.2609	0.6753
PT. Pioneerindo Gourment International Tbk (MLBI)	0.3716	0.1792	0.6599
PT. Prasdha Aneka Niaga Tbk (PSDN)	0.2985	0.9582	0.5181
PT. Tunas Baru Lampung Tbk (TBLA)	0.2620	0.9046	0.3106
PT. Ultra Jaya Milk Tbk (ULTJ)	0.3403	0.9481	0.3516

**Lampiran 10**  
**Struktur Kepemilikan Institutional Tahun 2008 s.d 2010**

Dalam Persen

Nama Perusahaan	2008	2009	2010
PT. Surya Toto Indonesia Tbk (TOTO)	95%	53%	80%
PT. KabelIndo Murni Tbk (KBLM)	95%	59%	80%
PT. Sumi Indo Kabel Tbk (IKBI)	95%	59%	80%
PT. Budi Acid Jaya Tbk (BUDI)	66%	81%	75%
PT.Ever Shine Textile Industry Tbk ( ESTI)	76%	81%	75%
PT.Indo Acidatama Tbk (SRSN)	93%	58%	66%
PT. Pan Brothers Tex Tbk (PBRX)	93%	62%	66%
PT.Ricky Putra Globalindo Tbk (RICY)	93%	59%	66%
PT. Sepat Bata Tbk (BATA)	72%	87%	78%
PT.Aneka Kemasindo Utama Tbk (AKKU)	72%	87%	64%
PT.Kedawung Setia Industrial Tbk (KOSI)	72%	82%	64%
PT. Langgeng Makmur Industry Tbk (LMPI)	50%	30%	76%
PT. Trias Sentosa Tbk (TRST)	51%	30%	76%
PT. Roda Vlvatex Tbk (RDTX)	51%	30%	51%
PT. Intraco Penta Tbk (INTA)	73%	50%	92%
PT. Multi Prima Sejahtera Tbk (LPIN)	73%	45%	92%
PT. Multistrada Arah Sarana Tbk (MASA)	78%	90%	85%
PT. Polychem Indonesia Tbk (ADMG)	85%	90%	85%
PT. Prima Alloy Steel Tbk (PRAS)	85%	90%	85%
PT. Sugl Samapersada Tbk (SUGI)	40%	81%	80%
PT. Tunas Ridean Tbk (TURI)	40%	52%	90%
PT. Metrodata Electronic Tbk (MTDL)	61%	51%	90%
PT. Kalbe Farma Tbk (KLBF)	35%	85%	83%



PT. Schering Plough Indonesia Tbk (SCPI)	48%	66%	83%
PT. Mustika Ratu Tbk (MRAT)	48%	66%	83%
PT. Kedaung Indah Ccn Tbk (KICI)	86%	88%	97%
PT. Indal Alumunium Industry Tbk (INAL)	86%	88%	97%
PT. Indocement Tunggai Prakarsa Tbk (INTP)	84%	88%	88%
PT. Cahaya Kalbar Tbk (CAHAYA)	79%	23%	92%
PT. Delta Djakarta Tbk	95%	23%	92%
PT. Fast Food Indonesia Tbk (FAST)	75%	52%	58%
PT. Multi Bintang Indonesia Tbk (MLBI)	75%	52%	58%
PT. Pioneerindo Gourment International Tbk (MLBI)	75%	52%	57%
PT. Prasih Aneka Niaga Tbk (PSDN)	78%	89%	47%
PT. Tunas Baru Lampung Tbk (TBLA)	78%	89%	47%
PT. Ultra Jaya Milk Tbk (ULTJ)	78%	89%	47%

## Lampiran 11

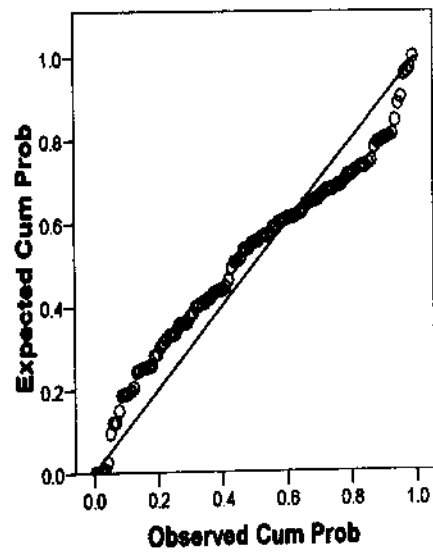
### Hasil Regresi

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Da	108	-445.80	576.06	-30.9993	124.75506
Ukuran	108	10.25	16.66	13.7119	1.45735
Leverage	108	.01	.96	.4671	.22557
KpmiknInstitu	108	.23	.97	.7138	.18587
Valid N (listwise)	108				

#### Normal P-P Plot of Regression Standardized Residual

Dependent Variable: DA



**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		108
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	119684.36184164
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.112
Kolmogorov-Smirnov Z		1.231
Asymp. Sig. (2-tailed)		.097

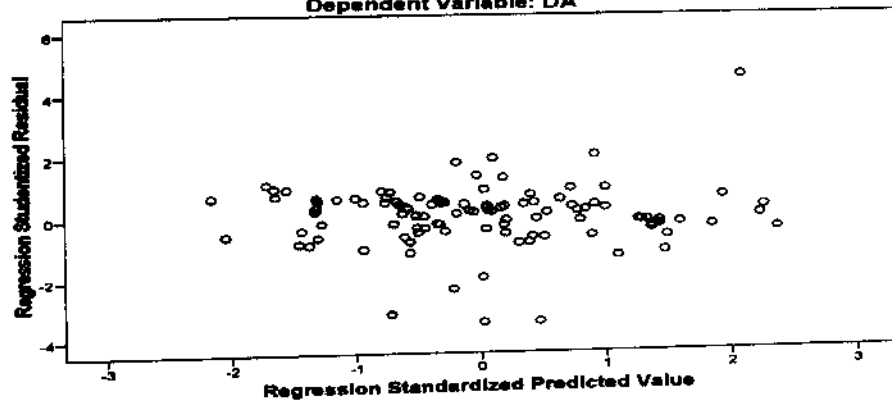
a Test distribution is Normal.  
 b Calculated from data.

**Coefficients(a)**

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Ukuran.Perusahaan	.958	1.044
	Leverage	.998	1.002
	Kpmkn.Insti	.958	1.043

a Dependent Variable: Da

**Scatterplot**  
 Dependent Variable: DA



**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.283(a)	.080	.054	121.35609	2.018

a Predictors: (Constant), Size, Lev, Kepemlkn.Insti  
 b Dependent Variable: Da

**ANOVA(b)**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	133689.9	3	44563.307	3.026	.033(a)
	Residual	1531639	104	14727.300		
	Total	1665329	107			

a Predictors: (Constant), Size, Lev, Kepemlkn.Insti  
 b Dependent Variable: Da

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.283(a)	.080	.054	121.35609

a Predictors: (Constant), Size, Lev, Kepemlkn.Insti  
 b Dependent Variable: Da

**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-184.147	132.386		-1.391	.167
	Ukuran.Perusahaan	.308	8.226	.004	.037	.970
	Leverage	115.521	52.061	.209	2.219	.029
	Kpmlkn.Insti	133.031	64.475	.198	2.063	.042