

## DAFTAR TABEL

	Halaman
Tabel 4.1	Distribusi Sampel Berdasarkan Jumlah Perusahaan ..... 33
Tabel 4.2	Distribusi Sampel Berdasarkan <i>Firm-Year</i> ..... 33
Tabel 4.3	Rata-rata Komponen <i>Accruals</i> ..... 34
Tabel 4.4	Statistik Deskriptif <i>Absolut Discretionary Accruals</i> ..... 44
Tabel 4.5	Hasil Pengujian Homogenitas Varians ..... 45
Tabel 4.6	Hasil Uji ANOVA ..... 46
Tabel 4.7	<i>Multiple Comparisoni</i> ..... 47