

Lampiran 2. Data perusahaan *Growth-Mature*

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
1	AALI	2008	0.1708	-0.1320	0.0011	0.2986
	AALI	2009	0.0109	0.0432	0.0006	-0.0471
2	AISA	2006	0.0086	0.0202	-0.0019	-0.0196
	AISA	2007	0.0455	-0.0330	0.0069	0.0325
3	ALKA	2009	-0.0514	0.0214	-0.0046	0.7924
	ALKA	2010	-0.0114	-0.0149	-0.0015	-0.0424
4	ALMI	2006	-0.0550	0.0298	-0.0012	0.0034
	ALMI	2007	0.1130	-0.1402	-0.0017	-0.0028
5	AMFG	2006	0.0411	-0.0490	0.0005	0.0084
	AMFG	2007	-0.0057	0.0229	0.0072	-0.0052
6	AMFG	2009	-0.0524	0.0653	-0.0070	-0.0097
	AMFG	2010	0.0052	0.0142	-0.0189	0.0011
7	ASII	2006	0.0155	-0.0194	-0.0074	0.0197
	ASII	2007	-0.0061	0.0290	-0.0024	-0.0242
8	ASII	2009	-0.0164	0.0132	-0.0112	-0.0168
	ASII	2010	0.0875	-0.0518	0.0063	0.0087
9	BRAM	2006	-0.0213	-0.0063	0.0140	0.0085
	BRAM	2007	-0.0016	0.0062	0.0040	-0.0104
10	BUDI	2010	0.0498	-0.0014	-0.0022	0.0058
	BUDI	2011	0.0141	-0.0113	0.0010	-0.0051
11	CTBN	2008	0.0371	-0.0200	0.0112	-0.0056
	CTBN	2009	-0.0308	0.0471	-0.0115	0.0141
12	DLTA	2006	-0.0081	-0.0007	-0.0144	-0.0047
	DLTA	2007	-0.0085	0.0171	-0.0270	0.0044

Lampiran 2. Data perusahaan *Growth-Mature* (Lanjutan 1)

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
13	GDYR	2009	-0.0449	0.2010	-0.0028	-0.2128
	GDYR	2010	1.3459	-0.0118	0.0130	0.0933
14	GGRM	2006	-0.0296	0.0054	0.0027	0.0165
	GGRM	2007	0.0340	-0.0478	0.0185	0.0314
15	GGRM	2009	-0.0091	0.0360	-0.0125	-0.0143
	GGRM	2010	-0.0024	-0.0001	0.0081	-0.0031
16	GJTL	2006	-0.0164	0.0014	-0.0022	0.0022
	GJTL	2007	0.0229	-0.0262	-0.0014	0.0022
17	GJTL	2009	-0.0001	0.0046	0.0002	-0.0006
	GJTL	2010	-0.0470	0.0367	0.0012	-0.0018
18	HMSP	2006	0.0104	0.0045	0.0043	0.0055
	HMSP	2007	-0.0107	0.0118	-0.0041	-0.0182
19	INAI	2006	0.0217	0.0287	-0.0059	0.0124
	INAI	2007	-0.0210	0.0129	-0.0021	-0.0322
20	INAI	2009	-0.0608	0.0355	0.0009	0.0198
	INAI	2010	0.6946	-0.0689	-0.0097	-0.0015
21	JPFA	2006	-0.0330	0.0257	-0.0180	0.1841
	JPFA	2007	-0.0078	-0.0212	0.0062	-0.2513
22	KAEF	2006	-0.0506	0.0262	0.0110	-0.0008
	KAEF	2007	0.0463	-0.0208	-0.0014	-0.0293
23	KAEF	2009	-0.0421	0.0293	-0.0031	0.0299
	KAEF	2010	0.1840	0.0513	0.0062	-0.0430
24	KBLI	2006	0.0721	-0.0617	-0.0379	-0.0336
	KBLI	2007	-0.0178	0.0120	-0.0083	0.0341

Lampiran 2. Data perusahaan *Growth-Mature* (Lanjutan 2)

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
25	KBLI	2010	-0.0086	0.0554	0.0217	0.0141
	KBLI	2011	0.0089	0.0032	0.0115	0.0277
26	KIAS	2010	0.0442	-0.0193	-0.0038	-0.0110
	KIAS	2011	-0.0015	0.0225	0.0047	0.0136
27	KLBF	2006	0.0075	0.0109	-0.0185	-0.0001
	KLBF	2007	0.0564	-0.0401	0.0163	0.0002
28	LION	2006	-0.0483	0.0305	-0.0098	-0.0015
	LION	2007	0.0518	-0.0429	0.0056	0.0022
29	LION	2009	-0.1082	0.0010	-0.0080	0.0001
	LION	2010	-0.0606	-0.0200	-0.0128	0.0006
30	LMPI	2006	-0.0286	0.0155	0.0016	-0.0003
	LMPI	2007	0.0218	-0.0056	0.0016	0.0005
31	LMPI	2009	-0.0317	0.0122	-0.0044	-0.0137
	LMPI	2010	0.0394	0.0037	-0.0006	-0.0026
32	MAIN	2010	-0.0344	0.0284	-0.0012	0.0023
	MAIN	2011	0.0535	0.0024	0.0087	-0.0019
33	SCCO	2006	-0.2420	0.1353	-0.0285	0.3613
	SCCO	2007	0.2490	-0.1627	0.0338	-0.3841
34	SCPI	2006	0.1195	-0.0133	-0.0125	-0.0436
	SCPI	2007	-0.2059	0.0630	0.0130	0.0805
35	SCPI	2009	-0.0459	0.0247	-0.0110	-0.0357
	SCPI	2010	-0.1574	0.0314	0.0025	0.0373
36	SIMM	2010	-0.2040	0.0923	0.0320	-0.0246
	SIMM	2011	0.0391	-0.0651	-0.0125	0.0178

Lampiran 2. Data perusahaan *Growth-Mature* (Lanjutan 3)

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
37	SMCB	2006	0.0384	0.0026	-0.0154	0.0043
	SMCB	2007	0.0099	-0.0053	0.0018	-0.0118
38	SMCB	2009	-0.0222	0.0279	-0.0061	-0.0218
	SMCB	2010	0.1515	-0.0119	-0.0040	0.0059
39	SMGR	2006	-0.0174	0.0033	-0.0009	-0.0012
	SMGR	2007	0.0105	0.0132	-0.0145	0.0016
40	SMRG	2009	-0.0217	0.0418	0.0188	-0.0005
	SMRG	2010	0.0639	-0.0277	-0.0190	-0.0008
41	SMSM	2008	0.0157	-0.0147	-0.0008	-0.0007
	SMSM	2009	0.0083	-0.0115	-0.0079	0.0125
42	SOBI	2005	0.0137	0.1137	-0.0073	-0.0461
	SOBI	2006	-0.0304	-0.0540	-0.0107	0.0952
43	SSTM	2006	-0.0544	0.0135	-0.0020	0.4016
	SSTM	2007	0.0179	-0.0155	-0.0030	0.1938
44	TCID	2006	0.0624	0.0055	-0.0065	0.0004
	TCID	2007	-0.0901	-0.0142	0.0392	0.0021
45	TKIM	2006	-0.0006	-0.0074	-0.0038	0.0491
	TKIM	2007	0.0083	0.0009	0.0031	-0.0082
46	TRST	2007	-0.0336	0.0351	0.0000	-0.0062
	TRST	2008	0.0210	-0.0230	0.0071	-0.0187
47	TSPC	2006	-0.0035	0.0041	-0.0169	0.1382
	TSPC	2007	-0.0302	0.0089	0.0177	-0.2553
48	ULTJ	2006	-0.0115	0.0057	-0.0014	-0.0007
	ULTJ	2007	0.0113	0.0103	0.0046	0.0022

Lampiran 2. Data perusahaan *Growth-Mature* (Lanjutan 4)

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
49	ULTJ	2009	-0.0444	-0.0181	-0.0032	-0.0025
	ULTJ	2010	-0.1390	0.0146	-0.0035	-0.0055
50	UNTX	2009	-0.3907	0.5014	-0.0054	-0.0143
	UNTX	2010	0.0601	-0.5186	-0.0048	0.0287
51	VOKS	2006	-0.2875	0.2550	-0.0244	0.0024
	VOKS	2007	0.5280	-0.3819	0.0227	-0.0043
52	VOKS	2009	0.1539	0.0484	-0.0072	-0.0022
	VOKS	2010	-0.0212	-0.1644	-0.0189	0.0028

Lampiran 3. Data Perusahaan *Mature-Stagnant*

No	Kode	Tahun	Menaikkan Laba	Manajemen Laba Riil		
				<i>Abnormal CFO</i>	<i>Abnormal DISEXP</i>	<i>Abnormal PROD</i>
1	BATA	2006	-0.1024	0.0462	-0.0312	-0.0011
	BATA	2007	-0.0707	0.0725	0.0185	0.0040
2	BATA	2009	-0.3149	0.1142	0.0077	-0.0185
	BATA	2010	0.0283	0.0135	-0.0018	0.0179
3	GDYR	2005	0.0187	-0.1075	-0.0111	0.0453
	GDYR	2006	-0.0108	0.0712	-0.0136	-0.1072
4	GDYR	2010	1.3459	-0.0118	0.0130	0.0933
	GDYR	2011	0.1594	0.0517	0.0028	0.0247
5	SMSM	2010	-0.1469	-0.0116	0.0051	0.0180
	SMSM	2011	-0.2261	0.0240	0.0024	-0.0252
6	DLTA	2009	0.0187	0.0315	0.0049	-0.0035
	DLTA	2010	-0.1747	-0.0249	-0.0083	0.0048
7	HMSP	2009	0.0326	-0.0696	0.0082	0.0247
	HMSP	2010	-0.0501	0.0302	-0.0058	0.0194
8	TCID	2007	-0.0901	-0.0142	0.0392	0.0021
	TCID	2008	0.0385	-0.0033	-0.0259	-0.0040
9	TSPC	2007	-0.0302	0.0089	0.0177	-0.2553
	TSPC	2008	0.1359	-0.0288	-0.0055	0.1392
10	PROD	2007	0.0027	0.0216	0.0063	-0.0777
	PROD	2008	-0.0862	-0.0271	-0.0020	0.0999
11	UNVR	2006	-0.0451	0.0499	0.0181	-0.0042
	UNVR	2007	0.0065	-0.0219	-0.0289	-0.0017
12	UNVR	2009	0.0384	-0.0373	-0.0182	-0.0120
	UNVR	2010	0.0323	-0.0224	0.0032	0.0118

Lampiran 4. Deskripsi Variabel Penelitian

Descriptive Variable

Report

Kelompok		Discretionary Accrual	Abnormal CFO	Abnormal Prod.Costs	Abnormal Discretionary Exp.
Growth-Mature	Mean	.017879	.001108	-.001350	.013192
	N	104	104	104	104
	Std. Deviation	.1784914	.0973716	.0122975	.1189545
	Minimum	-.3907	-.5186	-.0379	-.3841
	Maximum	1.3459	.5014	.0392	.7924
Mature-Stagnant	Mean	.021238	.006458	-.000217	-.000221
	N	24	24	24	24
	Std. Deviation	.3014530	.0485956	.0164007	.0741369
	Minimum	-.3149	-.1075	-.0312	-.2553
	Maximum	1.3459	.1142	.0392	.1392
Total	Mean	.018509	.002111	-.001138	.010677
	N	128	128	128	128
	Std. Deviation	.2056642	.0901197	.0130981	.1117995
	Minimum	-.3907	-.5186	-.0379	-.3841
	Maximum	1.3459	.5014	.0392	.7924

Lampiran 5. Hasil One Sampel T Test

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Discretionary Accrual GM
N		104
Normal Parameters ^{a,b}	Mean	.017879
	Std. Deviation	.1784914
Most Extreme Differences	Absolute	.283
	Positive	.283
	Negative	-.243
Kolmogorov -Smirnov Z		.885
Asymp. Sig. (2-tailed)		.118

a. Test distribution is Normal.

b. Calculated from data.

One-Sample Kolmogorov-Smirnov Test

		Discretionary Accrual MS
N		24
Normal Parameters ^{a,b}	Mean	.021238
	Std. Deviation	.3014530
Most Extreme Differences	Absolute	.352
	Positive	.352
	Negative	-.175
Kolmogorov -Smirnov Z		.725
Asymp. Sig. (2-tailed)		.052

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 5. Hasil One Sampel T Test (Lanjutan)

Hasil One Sampel T Test

One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Discretionary Accrual GM	1.022	103	.309	.0178788	-.016833	.052591

One-Sample Test

	Test Value = 0					
	t	df	Sig. (2-tailed)	Mean Difference	95% Confidence Interval of the Difference	
					Lower	Upper
Discretionary Accrual MS	.345	23	.733	.0212375	-.106055	.148530

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature*

Abnormal CFO

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal CFO	.001108	.0973716	104
Suspect_NI	.048077	.2149648	104
NI	.065917	.0906625	104
CL	.373953	.3239998	104

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_NI, NI	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Abnormal CFO

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.189 ^a	.036	.007	.0970473	2.132

- a. Predictors: (Constant), CL, Suspect_NI, NI
 b. Dependent Variable: Abnormal CFO

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 1)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.035	3	.012	1.230	.303 ^a
	Residual	.942	100	.009		
	Total	.977	103			

a. Predictors: (Constant), CL, Suspect_NI, NI

b. Dependent Variable: Abnormal CFO

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	-.014	.020		-.729	.468			
	Suspect_NI	.026	.045	.058	.584	.561	.058	.963	1.038
	NI	.205	.116	.191	1.761	.081	.173	.820	1.220
	CL	.002	.032	.006	.052	.959	.005	.839	1.192

a. Dependent Variable: Abnormal CFO

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 2)

Uji Normalitas

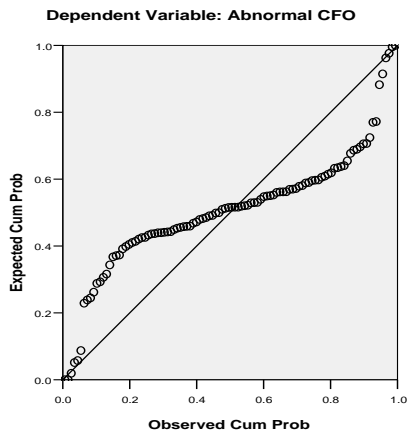
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.09562354
Most Extreme Differences	Absolute	.221
	Positive	.204
	Negative	-.221
Kolmogorov-Smirnov Z		1.257
Asymp. Sig. (2-tailed)		.075

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



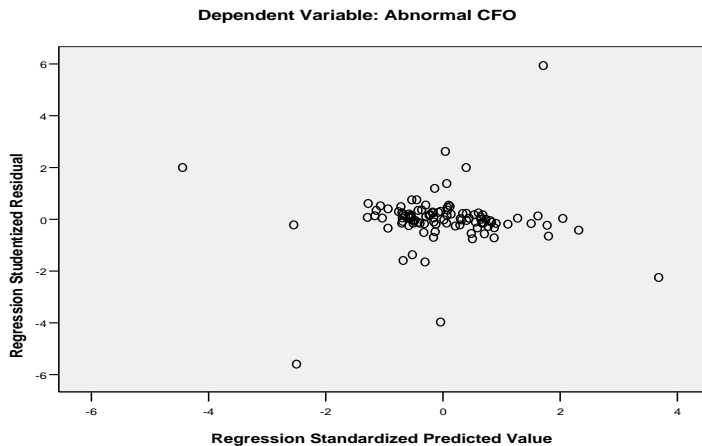
Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 3)

Uji Heteroskedastisitas

Correlations

			Unstandardized Residual
Spearman's rho	Suspect_NI	Correlation Coefficient	-.016
		Sig. (2-tailed)	.874
		N	104
	NI	Correlation Coefficient	-.227
		Sig. (2-tailed)	.074
		N	104
	CL	Correlation Coefficient	.090
		Sig. (2-tailed)	.365
		N	104
	Unstandardized Residual	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	104

Scatterplot



Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 4)

Abnormal Prod.Costs

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal Prod.Costs	-.001350	.0122975	104
Suspect_NI	.048077	.2149648	104
NI	.065917	.0906625	104
CL	.373953	.3239998	104

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_NI, NI	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abnormal Prod.Costs

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.132 ^a	.017	-.012	.0123716	2.248

a. Predictors: (Constant), CL, Suspect_NI, NI

b. Dependent Variable: Abnormal Prod.Costs

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	3	.000	.590	.623 ^a
	Residual	.015	100	.000		
	Total	.016	103			

a. Predictors: (Constant), CL, Suspect_NI, NI

b. Dependent Variable: Abnormal Prod.Costs

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 5)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.001	.003		.464	.644			
	Suspect_NI	-.002	.006	-.028	-.278	.782	-.028	.963	1.038
	NI	-.019	.015	-.143	-1.306	.195	-.129	.820	1.220
	CL	-.003	.004	-.081	-.752	.454	-.075	.839	1.192

a. Dependent Variable: Abnormal Prod.Costs

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 6)

Uji Normalitas

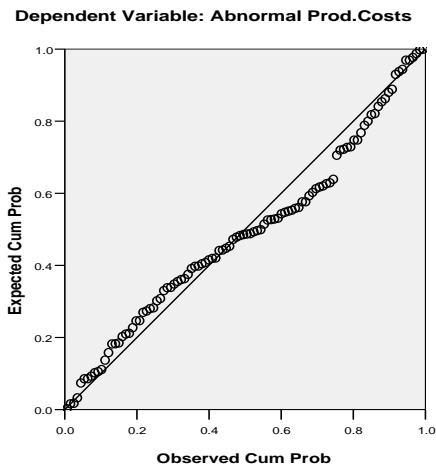
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		104
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.01219013
Most Extreme Differences	Absolute	.109
	Positive	.109
	Negative	-.059
Kolmogorov-Smirnov Z		1.116
Asymp. Sig. (2-tailed)		.166

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



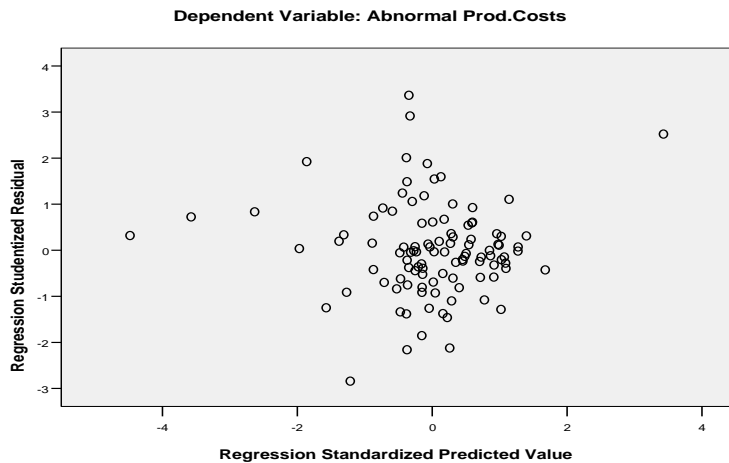
Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 7)

Uji Heteroskedastisitas

Correlations

			Unstandardized Residual
Spearman's rho	Suspect_NI	Correlation Coefficient	.026
		Sig. (2-tailed)	.792
		N	104
	NI	Correlation Coefficient	.030
		Sig. (2-tailed)	.763
		N	104
	CL	Correlation Coefficient	.027
		Sig. (2-tailed)	.787
		N	104
	Unstandardized Residual	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	104

Scatterplot



Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 8)

Abnormal Discretionary Exp.

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal Discretionary Exp.	.013192	.1189545	104
Suspect_NI	.048077	.2149648	104
NI	.065917	.0906625	104
CL	.373953	.3239998	104

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_NI, NI	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Abnormal Discretionary Exp.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.094 ^a	.009	-.021	.1201855	2.089

- a. Predictors: (Constant), CL, Suspect_NI, NI
 b. Dependent Variable: Abnormal Discretionary Exp.

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.013	3	.004	.300	.825 ^a
	Residual	1.444	100	.014		
	Total	1.457	103			

- a. Predictors: (Constant), CL, Suspect_NI, NI
 b. Dependent Variable: Abnormal Discretionary Exp.

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 9)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	-.002	.024		-.082	.935			
	Suspect_NI	-.019	.056	-.034	-.335	.739	-.033	.963	1.038
	NI	.054	.144	.042	.377	.707	.038	.820	1.220
	CL	.033	.040	.091	.838	.404	.084	.839	1.192

a. Dependent Variable: Abnormal Discretionary Exp.

Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 10)

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

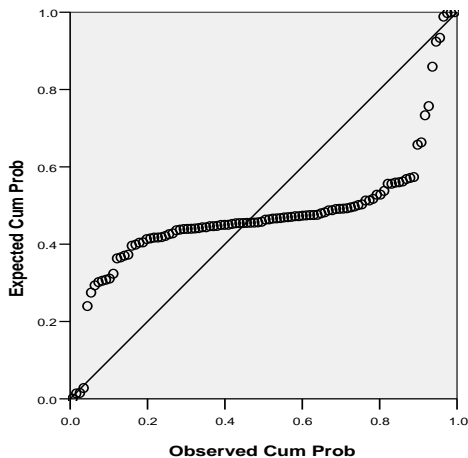
		Unstandardized Residual
N		104
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.11842229
Most Extreme Differences	Absolute	.320
	Positive	.320
	Negative	-.246
Kolmogorov-Smirnov Z		1.259
Asymp. Sig. (2-tailed)		.096

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Abnormal Discretionary Exp.



Lampiran 6. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Growth-Mature* (Lanjutan 11)

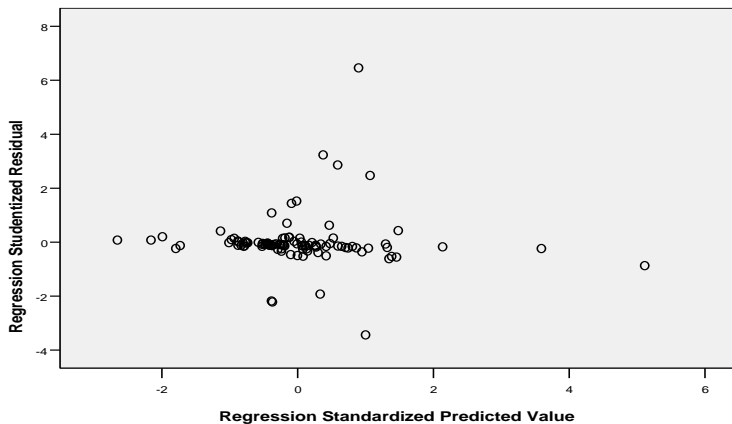
Uji Heteroskedastisitas

Correlations

			Unstandardized Residual
Spearman's rho	Suspect_NI	Correlation Coefficient	.104
		Sig. (2-tailed)	.293
		N	104
	NI	Correlation Coefficient	-.217
		Sig. (2-tailed)	.073
		N	104
	CL	Correlation Coefficient	-.251
		Sig. (2-tailed)	.079
		N	104
	Unstandardized Residual	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	104

Scatterplot

Dependent Variable: Abnormal Discretionary Exp.



Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant*

Abnormal CFO

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal CFO	.006458	.0485956	24
Suspect_NI	.083333	.2823299	24
NI	.166067	.1290132	24
CL	.307375	.1559918	24

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_ NI, NI	.	Enter

a. All requested variables entered.

b. Dependent Variable: Abnormal CFO

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.201 ^a	.040	-.104	.0510529	2.182

a. Predictors: (Constant), CL, Suspect_NI, NI

b. Dependent Variable: Abnormal CFO

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.002	3	.001	.280	.839 ^a
	Residual	.052	20	.003		
	Total	.054	23			

a. Predictors: (Constant), CL, Suspect_NI, NI

b. Dependent Variable: Abnormal CFO

Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 1)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.013	.027		.469	.644			
	Suspect_NI	-.026	.041	-.151	-.626	.538	-.139	.827	1.209
	NI	-.075	.095	-.200	-.791	.438	-.174	.753	1.329
	CL	.028	.076	.089	.365	.719	.081	.813	1.230

a. Dependent Variable: Abnormal CFO

Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 2)

Uji Normalitas

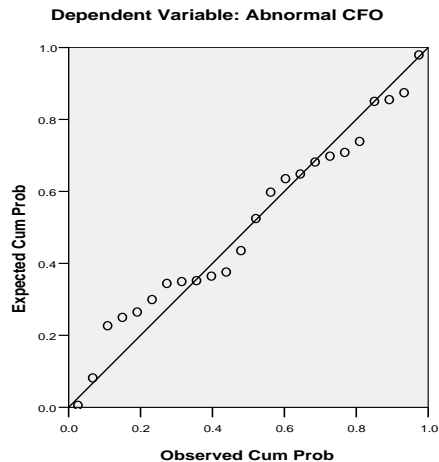
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04760708
Most Extreme Differences	Absolute	.127
	Positive	.091
	Negative	-.127
Kolmogorov-Smirnov Z		.624
Asymp. Sig. (2-tailed)		.831

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



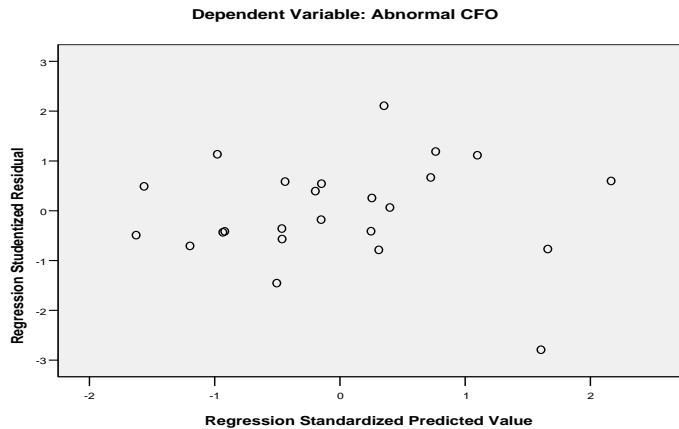
Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 3)

Uji Heteroskedastisitas

Correlations

			Unstandardized Residual
Spearman's rho	Suspect_NI	Correlation Coefficient	.000
		Sig. (2-tailed)	1.000
		N	24
	NI	Correlation Coefficient	-.085
		Sig. (2-tailed)	.692
		N	24
	CL	Correlation Coefficient	-.007
		Sig. (2-tailed)	.974
		N	24
	Unstandardized Residual	Correlation Coefficient	1.000
		Sig. (2-tailed)	.
		N	24

Scatterplot



Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 4)

Abnormal Prod.Costs

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal Prod.Costs	-.000217	.0164007	24
Suspect_NI	.083333	.2823299	24
NI	.166067	.1290132	24
CL	.307375	.1559918	24

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_ NI, NI	.	Enter

- a. All requested variables entered.
b. Dependent Variable: Abnormal Prod.Costs

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.160 ^a	.026	-.121	.0173618	2.167

- a. Predictors: (Constant), CL, Suspect_NI, NI
b. Dependent Variable: Abnormal Prod.Costs

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	3	.000	.175	.912 ^a
	Residual	.006	20	.000		
	Total	.006	23			

- a. Predictors: (Constant), CL, Suspect_NI, NI
b. Dependent Variable: Abnormal Prod.Costs

Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 5)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.001	.009		.101	.920			
	Suspect_NI	.007	.014	.129	.531	.601	.118	.827	1.209
	NI	-.004	.032	-.034	-.132	.897	-.029	.753	1.329
	CL	-.003	.026	-.033	-.134	.895	-.030	.813	1.230

a. Dependent Variable: Abnormal Prod.Costs

Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 6)

Uji Normalitas

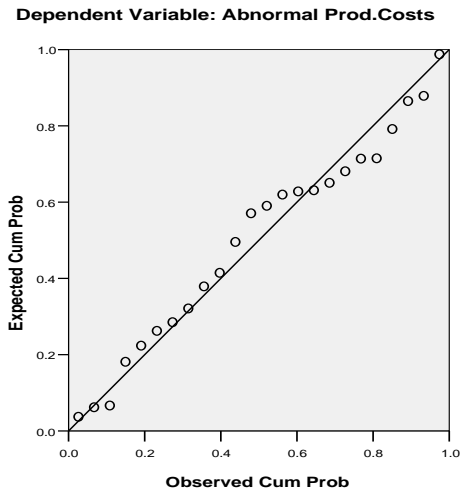
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.01618997
Most Extreme Differences	Absolute	.118
	Positive	.105
	Negative	-.118
Kolmogorov-Smirnov Z		.576
Asymp. Sig. (2-tailed)		.895

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



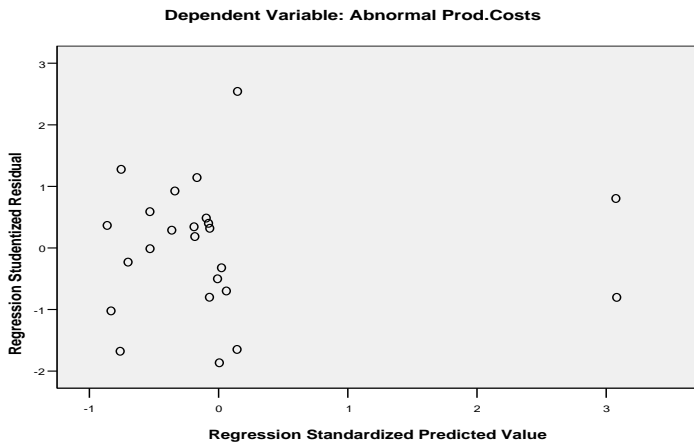
Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 7)

Uji Heteroskedastisitas

Correlations

			Unstandardized Residual
Spearman's rho	Suspect_NI	Correlation Coef ficient	.044
		Sig. (2-tailed)	.840
		N	24
	NI	Correlation Coef ficient	.037
		Sig. (2-tailed)	.865
		N	24
	CL	Correlation Coef ficient	.056
		Sig. (2-tailed)	.796
		N	24
	Unstandardized Residual	Correlation Coef ficient	1.000
		Sig. (2-tailed)	.
		N	24

Scatterplot



Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 8)

Abnormal Discretionary Exp.

Descriptive Statistics

	Mean	Std. Deviation	N
Abnormal Discretionary Exp.	-.000221	.0741369	24
Suspect_NI	.083333	.2823299	24
NI	.166067	.1290132	24
CL	.307375	.1559918	24

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CL, Suspect_NI, NI	.	Enter

- a. All requested variables entered.
 b. Dependent Variable: Abnormal Discretionary Exp.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.345 ^a	.119	-.013	.0746345	2.124

- a. Predictors: (Constant), CL, Suspect_NI, NI
 b. Dependent Variable: Abnormal Discretionary Exp.

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.015	3	.005	.898	.459 ^a
	Residual	.111	20	.006		
	Total	.126	23			

- a. Predictors: (Constant), CL, Suspect_NI, NI
 b. Dependent Variable: Abnormal Discretionary Exp.

**Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant*
(Lanjutan 9)**

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
		B	Std. Error	Beta			Partial	Tolerance	VIF
1	(Constant)	.000	.039		-.007	.995			
	Suspect_NI	-.086	.061	-.329	-1.425	.170	-.304	.827	1.209
	NI	-.061	.139	-.106	-.440	.665	-.098	.753	1.329
	CL	.057	.111	.119	.512	.614	.114	.813	1.230

a. Dependent Variable: Abnormal Discretionary Exp.

Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 10)

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

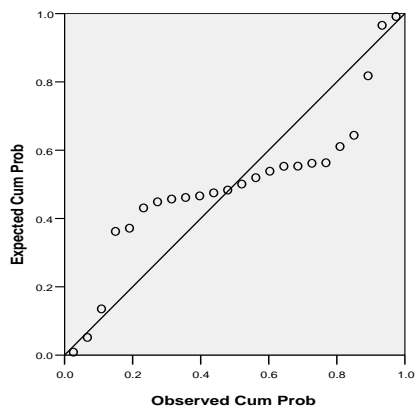
		Unstandardized Residual
N		24
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06959706
Most Extreme Differences	Absolute	.228
	Positive	.224
	Negative	-.228
Kolmogorov-Smirnov Z		1.115
Asymp. Sig. (2-tailed)		.166

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Abnormal Discretionary Exp.



Lampiran 7. Hasil Regresi Linier Berganda pada Perubahan Tahap Siklus Hidup *Mature-Stagnant* (Lanjutan 11)

Uji Heteroskedastisitas

Correlations

		Unstandardized Residual
Spearman's rho	Suspect_NI	.000
		1.000
		24
NI	Correlation Coefficient	-.006
	Sig. (2-tailed)	.977
	N	24
CL	Correlation Coefficient	.022
	Sig. (2-tailed)	.920
	N	24
Unstandardized Residual	Correlation Coefficient	1.000
	Sig. (2-tailed)	.
	N	24

Scatterplot

