

Lampiran 1

**Nama Sampel Perusahaan Manufaktur**

No	Kode	Nama
1	ADES	PT Akasha Wira International Tbk
2	ALMI	PT Alumindo Light Metal Industry Tbk
3	AKKU	PT Aneka Kemasindo Utama Tbk
4	ARNA	PT Arwana Citramula Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	APLI	PT Asiaplast Industries Tbk
7	AUTO	PT Astra Otoparts Tbk
8	ASII	PT Astra International Tbk
9	BRNA	PT Berliana Tbk
10	BTON	PT Betonjaya Manunggal Tbk
11	BUDI	PT Budi Acid Jaya Tbk
12	CEKA	PT Cahaya Kalbar Tbk
13	DVLA	PT Darya - Varia Laboratoria Tbk
14	DLTA	PT Delta Djakarta Tbk
15	EKAD	PT Ekadharma International Tbk
16	ESTI	PT Ever Shine Tex Tbk
17	GJTL	PT Gajah Tunggal Tbk
18	INAI	PT Indal Aluminium Industry Tbk
19	INAF	PT Indofarma Tbk
20	INDF	PT Indofood Sukses Makmur Tbk
21	INDS	PT Indospring Tbk
22	JPRS	PT Jaya Pari Steel Tbk
23	JECC	PT Jembo Cable Company Tbk
24	KBLM	PT Kabelindo Murni Tbk
25	KIAS	PT Keramik Indonesia Assosiasi Tbk
26	KAEF	PT Kimia Farma Tbk
27	LION	PT Lion Metal Works Tbk
28	LMSH	PT Lionmesh Prima Tbk
29	MYOR	PT Mayora Indah Tbk
30	MLIA	PT Mulia Industrindo Tbk
31	LPIN	PT Multi Prima Sejahtera Tbk
32	ADMG	PT Polychem Indonesia Tbk
33	PSDN	PT Prashida Aneka Niaga Tbk
34	PYFA	PT Pyridam Farma Tbk
35	RICY	PT Ricky Putra Globalindo Tbk
36	SKLT	PT Sekar Laut Tbk
37	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk

38	TOTO	PT Surya Toto Indonesia Tbk
39	TBMS	PT Tembaga Mulia Semanan Tbk
40	TSPC	PT Tempo Scan Pacific Tbk
41	ULTJ	PT Ultrajaya Milk Industry Tbk

Lampiran 2

**Data Perhitungan *Discretionary Accrual***

No	Kode	2007						
		NI	CFO	TA	Ait-1	TA/Ait-1	NDA	DA
1	ADES	-154,851	-76,215	-78636	233,253	-0.3371	-0.0859	-0.2512
2	ALMI	31,726	-67,657	99383	1,249,710	0.0795	0.0440	0.0355
3	AKKU	-38	-2,127	2089	51,236	0.0408	-0.1068	0.1475
4	ARNA	43,433	76,940	-33507	478,778	-0.0700	-0.0545	-0.0155
5	AMFG	155,010	343,134	-188124	1,629,699	-0.1154	-0.0303	-0.0852
6	APLI	-4,585	-7,861	3276	267,424	0.0123	-0.0957	0.1080
7	AUTO	454,907	241,784	213123	3,028,160	0.0704	0.0267	0.0437
8	ASII	6,519,273	11,244,269	-4724996	57,929,290	-0.0816	0.0241	-0.1057
9	BRNA	10,380	12,697	-2317	410,881	-0.0056	-0.0461	0.0405
10	BTON	8,784	3,644	5140	33,674	0.1526	0.2500	-0.0974
11	BUDI	46,177	5,763	40414	931,614	0.0434	-0.0748	0.1181
12	CEKA	24,676	-93,671	118347	280,807	0.4215	0.2882	0.1332
13	DVLA	49,918	93,491	-43573	557,338	-0.0782	-0.0613	-0.0168
14	DLTA	47,331	87,273	-39942	571,243	-0.0699	-0.0021	-0.0679
15	EKAD	4,233	3,923	310	74,647	0.0042	0.0525	-0.0484
16	ESTI	-15,305	6,387	-21692	530,647	-0.0409	-0.0387	-0.0021
17	GJTL	90,841	449,548	-358707	7,276,025	-0.0493	-0.0226	-0.0267
18	INAI	334	-1,312	1646	555,996	0.0030	-0.0298	0.0327
19	INAF	11,077	83,418	-72341	686,937	-0.1053	0.0594	-0.1647
20	INDF	980,357	2,613,759	-1633402	16,267,483	-0.1004	0.0121	-0.1125
21	INDS	9,888	92,856	-82968	490,604	-0.1691	0.0068	-0.1759
22	JPRS	41,566	4,092	37474	189,384	0.1979	0.0909	0.1070
23	JECC	22,922	-14	22936	362,648	0.0632	0.1037	-0.0405
24	KBLM	5,314	7,739	-2425	277,384	-0.0087	-0.1442	0.1355
25	KIAS	-84,628	4,349	-88977	795,688	-0.1118	-0.0630	-0.0488
26	KAEF	52,189	55,513	-3324	1,261,584	-0.0026	-0.0261	0.0235
27	LION	25,298	13,321	11977	187,689	0.0638	0.0087	0.0551
28	LMSH	5,942	-312	6254	43,588	0.1435	0.1405	0.0030
29	MYOR	141,589	178,699	-37110	1,553,377	-0.0239	0.0472	-0.0711
30	MLIA	-1,103,648	166,540	-1270188	3,780,131	-0.3360	-0.0627	-0.2733
31	LPIN	18,035	9,619	8416	108,746	0.0774	0.0188	0.0586
32	ADMG	57,977	153,402	-95425	3,987,067	-0.0239	-0.0498	0.0258
33	PSDN	-8,646	8,742	-17388	288,085	-0.0604	-0.0111	-0.0492
34	PYFA	1,743	3,834	-2091	83,127	-0.0252	-0.0487	0.0235
35	RICY	41,396	49,563	-8167	516,488	-0.0158	-0.0474	0.0316
36	SKLT	5,742	3,510	2232	161,879	0.0138	-0.0412	0.0550
37	SCCO	54,209	-226,386	280595	673,668	0.4165	0.1044	0.3121
38	TOTO	56,377	79,857	-23480	908,168	-0.0259	-0.0518	0.0260
39	TBMS	-1,984	-61,447	59463	955,614	0.0622	-0.1053	0.1676
40	TSPC	278,358	294,713	-16355	2,479,251	-0.0066	-0.0035	-0.0031
41	ULTJ	30,317	-63,544	93861	1,249,080	0.0751	-0.0322	0.1073

No	Kode	2008						
		NI	CFO	TA	Ait-1	TA/Ait-1	NDA	DA
1	ADES	-15,208	-48,514	33306	178,761	0.1863	-0.1523	0.3386
2	ALMI	4,567	226,027	-221460	1,370,928	-0.1615	-0.1031	-0.0584
3	AKKU	-8,121	1,019	-9140	53,885	-0.1696	-0.0144	-0.1553
4	ARNA	54,290	91,170	-36880	630,587	-0.0585	-0.2421	0.1836
5	AMFG	228,268	476,811	-248543	1,801,015	-0.1380	-0.2009	0.0629
6	APLI	-4,821	41,540	-46361	295,234	-0.1570	-0.2968	0.1398
7	AUTO	566,025	490,003	76022	3,454,254	0.0220	-0.1831	0.2051
8	ASII	9,191,000	10,585,000	-1394000	63,520,000	-0.0219	-0.2206	0.1986
9	BRNA	20,764	15,870	4894	386,976	0.0126	-0.1953	0.2079
10	BTON	20,823	21,115	-292	46,469	-0.0063	-0.4891	0.4828
11	BUDI	32,981	7,992	24989	1,485,651	0.0168	-0.2284	0.2453
12	CEKA	27,868	-41,609	69477	613,680	0.1132	-0.6866	0.7998
13	DVLA	70,819	140,998	-70179	560,931	-0.1251	-0.1086	-0.0165
14	DLTA	83,754	161,947	-78193	592,359	-0.1320	-0.2275	0.0955
15	EKAD	4,606	-57,107	61713	84,926	0.7267	-0.1757	0.9024
16	ESTI	-22,019	43,511	-65530	540,722	-0.1212	-0.1181	-0.0031
17	GJTL	-624,788	571,092	-1195880	8,454,693	-0.1414	-0.1651	0.0236
18	INAI	1,008	14,172	-13164	482,712	-0.0273	-0.0878	0.0606
19	INAF	5,032	187,307	-182275	1,099,438	-0.1658	-0.0957	-0.0701
20	INDF	1,034,389	2,684,806	-1650417	29,706,895	-0.0556	-0.2085	0.1529
21	INDS	31,827	-2,634	34461	599,273	0.0575	-0.2798	0.3373
22	JPRS	49,158	116,895	-67737	268,790	-0.2520	-0.3660	0.1140
23	JECC	79	103	-24	470,475	-0.0001	-0.2668	0.2667
24	KBLM	3,988	-37,093	41081	432,681	0.0949	-0.3008	0.3957
25	KIAS	21,576	-10,941	32517	801,564	0.0406	-0.1585	0.1990
26	KAEF	55,394	-3,432,301	3487695	1,386,739	2.5150	-0.1645	2.6795
27	LION	37,840	28,540	9300	216,130	0.0430	-0.0998	0.1428
28	LMSH	9,237	302	8935	62,812	0.1422	-0.2625	0.4048
29	MYOR	196,230	138,453	57777	1,893,175	0.0305	-0.3043	0.3348
30	MLIA	-758,722	267,920	-1026642	3,822,944	-0.2685	-0.1700	-0.0985
31	LPIN	4,763	-26,309	31072	139,253	0.2231	-0.0154	0.2385
32	ADMG	-263,387	278,784	-542171	4,161,340	-0.1303	-0.1469	0.0166
33	PSDN	9,448	82,839	-73391	291,723	-0.2516	-0.2653	0.0137
34	PYFA	2,309	737	1572	95,157	0.0165	-0.2321	0.2487
35	RICY	-9,375	-19,308	9933	574,677	0.0173	-0.0940	0.1113
36	SKLT	4,271	12,762	-8491	182,697	-0.0465	-0.2739	0.2274
37	SCCO	11,219	-74,244	85463	1,293,677	0.0661	-0.0590	0.1251
38	TOTO	63,270	184,900	-121630	913,995	-0.1331	-0.1859	0.0529
39	TBMS	-30,862	64,114	-94976	1,183,990	-0.0802	-0.2309	0.1507
40	TSPC	320,648	292,296	28352	2,773,135	0.0102	-0.1165	0.1267
41	ULTJ	303,712	130,839	172873	1,362,830	0.1268	-0.1987	0.3255

No	Kode	2009						
		NI	CFO	TA	Ait-1	TA/Ait-1	NDA	DA
1	ADES	16,321	27,307	-10986	185,015	-0.0594	0.7395	-0.7989
2	ALMI	26,220	185,970	-159750	1,636,668	-0.0976	0.0337	-0.1313
3	AKKU	-5,664	1,465	-7129	42,859	-0.1663	2.0612	-2.2276
4	ARNA	63,889	87,986	-24097	736,092	-0.0327	0.6321	-0.6648
5	AMFG	67,293	341,732	-274439	1,993,033	-0.1377	0.3016	-0.4393
6	APLI	-8,680	33,600	-42280	276,082	-0.1531	0.6323	-0.7854
7	AUTO	768,265	578,745	189520	3,981,000	0.0476	0.0995	-0.0518
8	ASII	10,040,000	11,335,000	-1295000	80,740,000	-0.0160	0.1408	-0.1568
9	BRNA	20,670	27,083	-6413	432,642	-0.0148	0.4895	-0.5043
10	BTON	9,388	10,821	-1433	70,509	-0.0203	0.8238	-0.8442
11	BUDI	146,415	296,909	-150494	1,698,750	-0.0886	0.4733	-0.5619
12	CEKA	49,493	56,084	-6591	604,642	-0.0109	-0.2447	0.2338
13	DVLA	138,717	54,728	83989	637,661	0.1317	0.4026	-0.2709
14	DLTA	126,504	8,175	118329	698,000	0.1695	0.2535	-0.0840
15	EKAD	16,443	-5,568	22011	140,764	0.1564	0.5833	-0.4269
16	ESTI	7,689	32,091	-24402	530,248	-0.0460	0.3405	-0.3866
17	GJTL	905,330	1,137,405	-232075	8,713,559	-0.0266	0.2531	-0.2797
18	INAI	26,357	84,367	-58010	622,405	-0.0932	0.0407	-0.1339
19	INAF	2,126	11,690	-9564	965,812	-0.0099	-0.0187	0.0087
20	INDF	2,075,861	446,430	1629431	39,594,264	0.0412	0.1544	-0.1132
21	INDS	587,660	212,498	375162	236,984	1.5831	0.4254	1.1577
22	JPRS	1,917	-9,626	11543	399,344	0.0289	-0.2848	0.3137
23	JECC	15,842	2,517	13325	673,397	0.0198	-0.0146	0.0344
24	KBLM	1,685	-149,465	151150	459,110	0.3292	0.3197	0.0095
25	KIAS	27,328	-39,887	67215	850,731	0.0790	0.5283	-0.4493
26	KAEF	4,834	-44,342	49176	1,445,670	0.0340	0.2562	-0.2222
27	LION	33,613	50,456	-16843	253,142	-0.0665	0.2755	-0.3420
28	LMSH	2,400	4,065	-1665	61,988	-0.0269	1.0960	-1.1228
29	MYOR	372,157	169,345	202812	2,992,998	0.0678	0.4045	-0.3367
30	MLIA	1,442,021	548,397	893624	3,733,018	0.2394	0.2888	-0.0494
31	LPIN	10,210	3,868	6342	182,940	0.0347	0.3960	-0.3614
32	ADMG	53,811	114,931	-61120	3,855,930	-0.0159	0.2268	-0.2426
33	PSDN	32,450	622,156	-589706	286,985	-2.0548	0.2720	-2.3269
34	PYFA	1,286,330	5,689	1280641	98,655	12.9810	1.1440	11.8370
35	RICY	3,572	64,200	-60628	645,757	-0.0939	0.2910	-0.3849
36	SKLT	12,802	2,649,472	-2636670	201,003	-13.1176	0.5923	-13.7099
37	SCCO	18,467	27,821	-9354	1,126,782	-0.0083	-0.0808	0.0725
38	TOTO	182,820	227,528	-44708	1,031,131	-0.0434	0.2375	-0.2808
39	TBMS	538,300	144,753	393547	1,173,325	0.3354	-0.0208	0.3562
40	TSPC	359,964	1,363,583	-1003619	2,967,057	-0.3383	0.2953	-0.6336
41	ULTJ	25,685	526,980	-501295	1,740,646	-0.2880	0.3865	-0.6745

No	Kode	2010						
		NI	CFO	TA	Ait-1	TA/Ait-1	NDA	DA
1	ADES	31,659	-29,748	61407	178,287	0.3444	0.1892	0.1552
2	ALMI	43,726	-73,945	117671	1,481,611	0.0794	0.2833	-0.2039
3	AKKU	-4,683	-1,494	-3189	32,496	-0.0981	0.1362	-0.2344
4	ARNA	147,146	115,491	31655	822,687	0.0385	0.2593	-0.2209
5	AMFG	330,973	481,895	-150922	1,972,397	-0.0765	0.2346	-0.3111
6	APLI	24,660	33,731	-9071	302,381	-0.0300	0.1939	-0.2239
7	AUTO	1,141,179	399,127	742052	464,939	1.5960	1.1161	0.4799
8	ASII	14,366,000	2,907,000	11459000	88,980,000	0.1288	0.1522	-0.0234
9	BRNA	37,948	60,380	-22432	507,226	-0.0442	0.1784	-0.2227
10	BTON	8,394	21,402	-13008	69,784	-0.1864	-0.0325	-0.1539
11	BUDI	46,847	157,306	-110459	1,598,824	-0.0691	0.2780	-0.3471
12	CEKA	29,562	-206,699	236261	568,603	0.4155	-0.0581	0.4736
13	DVLA	110,880	122,855	-11975	783,631	-0.0153	0.0797	-0.0950
14	DLTA	157,715	31,743	125972	760,426	0.1657	-0.0182	0.1838
15	EKAD	41,232	13,961	27271	165,123	0.1652	0.0287	0.1365
16	ESTI	1,487	1,996	-509	518,857	-0.0010	0.1620	-0.1630
17	GJTL	908,209	1,010,980	-102771	8,877,146	-0.0116	0.1902	-0.2018
18	INAI	15,924	-90,023	105947	470,416	0.2252	0.0211	0.2041
19	INAF	12,547	23,713	-11166	728,035	-0.0153	0.0336	-0.0490
20	INDF	1,827,909	6,989,734	-5161825	40,382,953	-0.1278	0.0179	-0.1457
21	INDS	7,040	130,914	-123874	621,140	-0.1994	0.1706	-0.3700
22	JPRS	28,445	48,826	-20381	353,931	-0.0576	0.0925	-0.1501
23	JECC	709	7,766	-7057	587,381	-0.0120	0.0702	-0.0822
24	KBLM	3,885	5,655	-1770	354,781	-0.0050	0.3255	-0.3305
25	KIAS	15,905	36,857	-20952	1,320,516	-0.0159	0.2398	-0.2557
26	KAEF	138,717	139,120	-403	1,565,831	-0.0003	0.1252	-0.1254
27	LION	15,924	32,526	-16602	271,366	-0.0612	0.0188	-0.0800
28	LMSH	7,350	9,648	-2298	72,831	-0.0316	0.1519	-0.1834
29	MYOR	501,981	238,254	263727	3,246,499	0.0812	0.2815	-0.2003
30	MLIA	3,034	519,766	-516732	3,238,592	-0.1596	0.3735	-0.5330
31	LPIN	14,122	1,325	12797	137,910	0.0928	-0.0275	0.1203
32	ADMG	27,216	170,451	-143235	3,719,872	-0.0385	0.2165	-0.2550
33	PSDN	25,685	-3,478	29163	353,629	0.0825	0.2701	-0.1876
34	PYFA	4,199	9,538	-5339	99,937	-0.0534	0.1597	-0.2131
35	RICY	10,882	32,999	-22117	599,719	-0.0369	0.1138	-0.1506
36	SKLT	4,834	8,089	-3255	196,186	-0.0166	0.1856	-0.2022
37	SCCO	60,968	-29,979	90947	1,042,755	0.0872	0.1602	-0.0730
38	TOTO	193,798	156,058	37740	1,010,892	0.0373	0.1401	-0.1028
39	TBMS	3,228	-150,771	153999	996,065	0.1546	0.3005	-0.1459
40	TSPC	493,779	578,089	-84310	3,263,103	-0.0258	0.1148	-0.1407
41	ULTJ	107,339	310,495	-203156	1,732,702	-0.1172	0.2189	-0.3362

No	Kode	2011						
		NI	CFO	TA	Ait-1	TA/Ait-1	NDA	DA
1	ADES	25,868	57,228	-31360	324,493	-0.0966	-0.0141	-0.0826
2	ALMI	32,384	212,460	-180076	1,504,154	-0.1197	0.1209	-0.2407
3	AKKU	-8,893	-1,943	-6950	28,380	-0.2449	-2.0978	1.8529
4	ARNA	148,972	143,853	5119	873,154	0.0059	-0.0620	0.0679
5	AMFG	336,955	335,387	1568	2,372,657	0.0007	-0.0403	0.0409
6	APLI	21,923	1,346	20577	334,951	0.0614	-0.1978	0.2592
7	AUTO	1,255,083	258,576	996507	5,585,852	0.1784	0.0681	0.1103
8	ASII	25,772	9,330,000	-9304228	112,857,000	-0.0824	0.1187	-0.2012
9	BRNA	43,796	96,771	-52975	550,907	-0.0962	-0.0366	-0.0596
10	BTON	19,146	33,565	-14419	89,781	-0.1606	-0.5307	0.3701
11	BUDI	62,965	129,962	-66997	1,967,633	-0.0340	0.0208	-0.0548
12	CEKA	96,305	126,234	-29929	850,470	-0.0352	0.2359	-0.2711
13	DVLA	72,272	72,518	-246	854,110	-0.0003	-0.0717	0.0714
14	DLTA	146,066	177,328	-31262	708,584	-0.0441	-0.0756	0.0315
15	EKAD	27,747	14,468	13279	204,470	0.0649	-0.1081	0.1730
16	ESTI	3,271	15,087	-11816	583,253	-0.0203	-0.0378	0.0175
17	GJTL	946,046	304,312	641734	10,371,567	0.0619	0.0519	0.0099
18	INAI	26,358	19,866	6492	389,007	0.0167	-0.0900	0.1067
19	INAF	36,970	29,397	7573	733,958	0.0103	-0.0164	0.0267
20	INDF	2,066,365	4,968,991	-2902626	47,275,955	-0.0614	0.0548	-0.1162
21	INDS	120,415	121,349	-934	769,816	-0.0012	-0.0026	0.0014
22	JPRS	37,686	-36,795	74481	411,282	0.1811	0.0172	0.1638
23	JECC	28,839	10,550	18289	561,999	0.0325	0.3778	-0.3452
24	KBLM	19,003	47,220	-28217	403,195	-0.0700	0.1486	-0.2185
25	KIAS	-20,240	39,280	-59520	1,266,122	-0.0470	-0.0835	0.0365
26	KAEF	62,507	81,553	-19046	1,657,292	-0.0115	0.0380	-0.0495
27	LION	52,535	40,270	12265	303,900	0.0404	-0.0887	0.1290
28	LMSH	10,890	5,100	5790	78,200	0.0740	-0.5025	0.5766
29	MYOR	483,827	-607,940	1091767	4,399,191	0.2482	0.1896	0.0586
30	MLIA	1,357	180,066	-178709	4,532,299	-0.0394	-0.0403	0.0008
31	LPIN	11,319	4,338	6981	150,937	0.0463	-0.3754	0.4216
32	ADMG	294,286	347,091	-52805	3,766,135	-0.0140	0.0862	-0.1003
33	PSDN	23,858	20,801	3057	414,611	0.0074	0.2903	-0.2829
34	PYFA	3,773	1,688	2085	100,857	0.0207	-0.5871	0.6078
35	RICY	12,210	15,788	-3578	613,323	-0.0058	-0.1291	0.1232
36	SKLT	5,977	17,709	-11732	199,375	-0.0588	-0.2739	0.2151
37	SCCO	109,826	134,184	-24358	1,157,613	-0.0210	0.4203	-0.4414
38	TOTO	218,124	233,247	-15123	1,091,583	-0.0139	0.0042	-0.0180
39	TBMS	21,033	-149,657	170690	1,239,043	0.1378	0.6601	-0.5223
40	TSPC	585,308	587,800	-2492	3,589,596	-0.0007	0.0592	-0.0599
41	ULTJ	101,323	403,960	-302637	2,006,596	-0.1508	-0.0280	-0.1228

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**Data Perhitungan *Tobin's Q***

No	Kode	2007			
		EMV	EBV	D	Q
1	ADES	431,000	67,106	111,655	3.0356
2	ALMI	293,000	446,682	924,245	0.8879
3	AKKU	16,000	34,548	19,337	0.6558
4	ARNA	349,000	233,519	395,344	1.1836
5	AMFG	1,389,000	1,310,919	490,096	1.0434
6	APLI	91,000	130,304	164,930	0.8669
7	AUTO	2,564,000	2,261,414	1,094,734	1.0902
8	ASII	110,520,000	26,963,000	31,512,000	2.4289
9	BRNA	68,000	156,532	210,370	0.7587
10	BTON	33,000	34,415	12,054	0.9695
11	BUDI	1,145,000	625,962	821,355	1.3586
12	CEKA	238,000	219,037	394,642	1.0309
13	DVLA	896,000	462,230	98,701	1.7733
14	DLTA	256,000	458,432	131,545	0.6569
15	EKAD	69,000	60,841	24,030	1.0961
16	ESTI	161,000	271,097	269,621	0.7964
17	GJTL	1,552,000	2,385,814	6,068,879	0.9014
18	INAI	45,000	75,598	407,114	0.9366
19	INAF	635,000	291,563	717,874	1.3402
20	INDF	24,319,000	7,190,549	18,794,518	1.6592
21	INDS	54,000	78,723	520,430	0.9587
22	JPRS	266,000	220,614	48,176	1.1689
23	JECC	71,000	87,625	383,210	0.9647
24	KBLM	134,000	217,547	212,772	0.8058
25	KIAS	74,000	(1,899,414)	2,700,979	3.4620
26	KAEF	1,694,000	908,028	478,712	1.5668
27	LION	109,000	169,870	46,260	0.7184
28	LMSH	30,000	29,141	33,671	1.0137
29	MYOR	1,342,000	1,081,795	785,034	1.1394
30	MLIA	450,000	(4,203,303)	8,026,247	2.2172
31	LPIN	34,000	77,840	61,413	0.6852
32	ADMG	681,000	1,319,131	2,841,380	0.8466
33	PSDN	78,000	83,531	178,414	0.9789
34	PYFA	43,000	66,944	28,213	0.7484
35	RICY	359,000	333,460	238,173	1.0447
36	SKLT	52,000	96,394	86,300	0.7570
37	SCCO	298,000	350,955	942,722	0.9591
38	TOTO	396,000	317,241	596,755	1.0862
39	TBMS	101,000	106,048	1,077,942	0.9957
40	TSPC	3,375,000	2,115,644	558,369	1.4710
41	ULTJ	1,877,000	831,157	530,492	1.7681



No	Kode	2008			
		EMV	EBV	D	Q
1	ADES	133,000	51,898	133,117	1.4384
2	ALMI	302,000	435,837	1,200,831	0.9182
3	AKKU	12,000	26,427	16,432	0.6634
4	ARNA	358,000	283,221	448,217	1.1022
5	AMFG	525,000	1,497,241	495,792	0.5122
6	APLI	65,000	125,482	150,600	0.7809
7	AUTO	2,699,000	2,652,969	1,190,886	1.0120
8	ASII	42,710,000	33,080,000	40,163,000	1.1315
9	BRNA	44,000	181,297	230,647	0.6667
10	BTON	60,000	55,238	15,271	1.0675
11	BUDI	488,000	618,850	1,050,059	0.9216
12	CEKA	208,000	246,905	357,737	0.9357
13	DVLA	538,000	507,849	129,812	1.0473
14	DLTA	320,000	519,768	174,316	0.7122
15	EKAD	81,000	59,020	60,865	1.1833
16	ESTI	101,000	249,073	281,170	0.7207
17	GJTL	697,000	1,649,425	7,064,134	0.8907
18	INAI	19,000	76,605	545,800	0.9074
19	INAF	155,000	296,595	669,216	0.8534
20	INDF	8,166,000	8,498,749	26,435,324	0.9905
21	INDS	45,000	108,675	809,432	0.9306
22	JPRS	125,000	269,771	129,572	0.6375
23	JECC	45,000	87,193	586,203	0.9373
24	KBLM	134,000	221,535	233,909	0.8078
25	KIAS	2,696,000	122,162	708,590	4.0982
26	KAEF	422,000	947,765	497,905	0.6363
27	LION	160,000	201,208	51,934	0.8372
28	LMSH	35,000	37,898	24,090	0.9532
29	MYOR	874,000	1,245,109	1,646,322	0.8717
30	MLIA	298,000	(4,962,024)	8,695,042	2.4091
31	LPIN	23,000	82,603	100,287	0.6741
32	ADMG	272,000	1,011,162	2,844,075	0.8083
33	PSDN	144,000	92,979	151,922	1.2083
34	PYFA	27,000	69,253	29,402	0.5717
35	RICY	157,000	320,877	321,669	0.7450
36	SKLT	62,000	100,665	100,335	0.8076
37	SCCO	298,000	356,007	770,776	0.9485
38	TOTO	396,000	363,190	667,941	1.0318
39	TBMS	92,000	75,186	1,098,139	1.0143
40	TSPC	1,800,000	2,235,688	655,932	0.8493
41	ULTJ	2,311,000	1,135,324	603,996	1.6759

No	Kode	2009			
		EMV	EBV	D	Q
1	ADES	378,000	68,219	110,068	2.7375
2	ALMI	182,000	462,065	1,019,546	0.8110
3	AKKU	35,000	19,511	12,984	1.4767
4	ARNA	273,000	342,521	474,362	0.9149
5	AMFG	803,000	1,529,312	443,085	0.6318
6	APLI	81,000	155,625	146,756	0.7532
7	AUTO	4,434,000	3,208,778	1,262,292	1.2740
8	ASII	140,478,000	39,894,000	40,006,000	2.2589
9	BRNA	83,000	179,730	275,973	0.7877
10	BTON	50,000	64,626	5,157	0.7904
11	BUDI	826,000	744,040	815,632	1.0525
12	CEKA	443,000	301,503	267,100	1.2489
13	DVLA	857,000	554,921	228,692	1.3855
14	DLTA	993,000	590,226	160,808	1.5363
15	EKAD	70,000	69,524	76,211	1.0033
16	ESTI	103,000	256,793	262,060	0.7036
17	GJTL	1,481,000	2,670,660	6,206,486	0.8660
18	INAI	34,000	63,781	406,635	0.9367
19	INAF	257,000	298,720	429,314	0.9427
20	INDF	31,171,000	10,155,495	24,886,781	1.5997
21	INDS	47,000	165,566	455,454	0.8091
22	JPRS	199,000	271,689	82,263	0.7946
23	JECC	74,000	102,510	484,843	0.9515
24	KBLM	129,000	223,230	131,065	0.7340
25	KIAS	1,095,000	149,490	1,104,872	1.7538
26	KAEF	705,000	995,315	570,516	0.8146
27	LION	109,000	227,799	43,567	0.5622
28	LMSH	23,000	39,723	33,108	0.7704
29	MYOR	3,450,000	1,581,755	1,622,970	1.5830
30	MLIA	437,000	(3,520,004)	6,758,596	2.2218
31	LPIN	23,000	92,814	45,096	0.4938
32	ADMG	521,000	1,089,679	2,629,538	0.8471
33	PSDN	158,000	125,428	179,860	1.1067
34	PYFA	59,000	73,026	26,911	0.8597
35	RICY	125,000	324,449	272,408	0.6658
36	SKLT	104,000	113,468	82,715	0.9517
37	SCCO	269,000	375,074	663,803	0.8979
38	TOTO	421,000	528,673	482,219	0.8935
39	TBMS	60,000	129,016	867,049	0.9307
40	TSPC	3,285,000	2,408,871	819,647	1.2714
41	ULTJ	1,675,000	1,191,583	538,164	1.2795

No	Kode	2010			
		EMV	EBV	D	Q
1	ADES	956,000	99,878	224,615	3.6383
2	ALMI	259,000	505,798	998,356	0.8359
3	AKKU	30,000	14,282	13,552	1.5647
4	ARNA	532,000	408,714	458,094	1.1422
5	AMFG	2,517,000	1,842,925	529,732	1.2841
6	APLI	135,000	229,460	105,491	0.7180
7	AUTO	10,758,000	3,860,827	1,482,705	2.2908
8	ASII	220,838,000	49,310,000	54,168,000	2.6576
9	BRNA	221,000	201,353	326,943	1.0372
10	BTON	61,000	73,194	16,630	0.8642
11	BUDI	830,000	762,710	1,165,086	1.0349
12	CEKA	327,000	308,753	541,717	1.0215
13	DVLA	1,310,000	640,602	213,508	1.7837
14	DLTA	1,922,000	577,668	115,225	2.9402
15	EKAD	143,000	106,522	79,271	1.1963
16	ESTI	202,000	256,181	327,067	0.9071
17	GJTL	8,015,000	3,526,597	6,844,970	1.4328
18	INAI	57,000	79,706	309,302	0.9416
19	INAF	248,000	311,267	422,690	0.9138
20	INDF	42,805,000	16,784,671	22,423,117	1.6637
21	INDS	394,000	227,300	543,189	1.2164
22	JPRS	435,000	300,134	111,147	1.3279
23	JECC	94,000	96,679	463,284	0.9952
24	KBLM	123,000	227,251	175,594	0.7412
25	KIAS	792,000	194,155	1,006,432	1.4980
26	KAEF	883,000	1,114,029	543,257	0.8606
27	LION	198,000	259,929	43,972	0.7962
28	LMSH	46,000	46,785	31,414	0.9900
29	MYOR	8,241,000	1,991,295	2,358,692	2.4367
30	MLIA	556,000	(485,222)	5,017,521	1.2297
31	LPIN	66,000	106,936	44,000	0.7288
32	ADMG	836,000	1,249,299	2,516,787	0.8903
33	PSDN	115,000	138,348	221,094	0.9350
34	PYFA	68,000	77,225	23,362	0.9083
35	RICY	116,000	335,267	275,342	0.6409
36	SKLT	97,000	118,301	81,070	0.8932
37	SCCO	401,000	423,502	729,085	0.9805
38	TOTO	1,932,000	630,982	460,601	2.1919
39	TBMS	165,000	119,388	1,119,655	1.0368
40	TSPC	7,695,000	2,604,104	944,863	2.4345
41	ULTJ	3,495,000	1,297,953	705,473	2.0966

No	Kode	2011			
		EMV	EBV	D	Q
1	ADES	596,000	125,746	190,302	2.4879
2	ALMI	280,000	516,616	1,274,907	0.8679
3	AKKU	36,000	5,935	5,383	3.6564
4	ARNA	670,000	483,173	348,334	1.2247
5	AMFG	2,843,000	2,145,200	545,395	1.2593
6	APLI	113,000	221,382	111,970	0.6749
7	AUTO	13,110,000	4,722,894	2,241,333	2.2043
8	ASII	299,578,000	75,838,000	77,683,000	2.4574
9	BRNA	244,000	254,507	389,457	0.9837
10	BTON	60,000	92,125	26,591	0.7294
11	BUDI	908,000	811,031	1,312,254	1.0457
12	CEKA	283,000	405,059	418,302	0.8518
13	DVLA	1,288,000	727,917	200,374	1.6033
14	DLTA	1,785,000	572,935	123,321	2.7408
15	EKAD	196,000	147,646	89,947	1.2035
16	ESTI	322,000	275,441	379,490	1.0711
17	GJTL	10,454,000	4,430,825	7,123,318	1.5213
18	INAI	86,000	106,603	438,220	0.9622
19	INAF	505,000	609,194	505,708	0.9065
20	INDF	40,390,000	10,709,773	4,513,084	2.9497
21	INDS	788,000	632,249	507,466	1.1367
22	JPRS	364,000	337,819	100,029	1.0598
23	JECC	91,000	127,497	499,541	0.9418
24	KBLM	128,000	244,364	398,591	0.8190
25	KIAS	632,000	1,069,984	979,649	0.7863
26	KAEF	1,888,000	1,252,506	541,737	1.3542
27	LION	273,000	302,060	63,756	0.9206
28	LMSH	48,000	57,203	40,816	0.9061
29	MYOR	10,924,000	2,424,669	4,175,176	2.2878
30	MLIA	589,000	872,576	5,246,610	0.9537
31	LPIN	47,000	118,256	39,116	0.5472
32	ADMG	2,256,000	2,572,213	2,674,991	0.9397
33	PSDN	446,000	206,289	215,077	1.5689
34	PYFA	94,000	82,397	35,636	1.0983
35	RICY	118,000	350,252	291,843	0.6383
36	SKLT	97,000	122,900	91,338	0.8791
37	SCCO	642,000	519,252	936,368	1.0843
38	TOTO	2,477,000	760,541	579,029	2.2814
39	TBMS	108,000	138,585	1,326,380	0.9791
40	TSPC	11,475,000	3,045,936	1,204,439	2.9831
41	ULTJ	3,119,000	1,402,447	776,735	1.7877

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**Data Karakteristik Komite Audit**

No	Kode	2007		
		ACINDD	ACFE	ACSIZE
1	ADES	0.33	0.33	3.00
2	ALMI	0.67	0.67	3.00
3	AKKU	0.67	0.67	3.00
4	ARNA	0.67	0.67	3.00
5	AMFG	0.67	0.67	3.00
6	APLI	0.67	0.67	3.00
7	AUTO	1.00	1.00	3.00
8	ASII	1.00	1.00	3.00
9	BRNA	0.67	0.67	3.00
10	BTON	0.33	0.67	3.00
11	BUDI	0.67	0.67	3.00
12	CEKA	0.67	0.67	3.00
13	DVLA	0.67	0.67	3.00
14	DLTA	0.67	0.67	3.00
15	EKAD	0.67	0.67	3.00
16	ESTI	0.67	0.67	3.00
17	GJTL	0.67	1.00	3.00
18	INAI	0.67	0.33	3.00
19	INAF	0.40	0.60	5.00
20	INDF	0.67	0.67	3.00
21	INDS	0.67	0.67	3.00
22	JPRS	0.67	0.67	3.00
23	JECC	0.67	0.67	3.00
24	KBLM	0.67	0.67	3.00
25	KIAS	0.67	0.33	3.00
26	KAEF	0.67	0.67	3.00
27	LION	0.67	0.67	3.00
28	LMSH	0.67	0.67	3.00
29	MYOR	0.67	0.67	3.00
30	MLIA	0.67	0.33	3.00
31	LPIN	0.67	0.67	3.00
32	ADMG	0.67	0.67	3.00
33	PSDN	0.67	0.67	3.00
34	PYFA	0.67	0.67	3.00
35	RICY	0.67	0.67	3.00
36	SKLT	0.67	0.67	3.00
37	SCCO	0.67	0.67	3.00
38	TOTO	1.00	0.67	3.00
39	TBMS	0.67	0.67	3.00
40	TSPC	0.33	0.67	3.00
41	ULTJ	0.33	0.33	3.00

No	Kode	2008		
		ACINDD	ACFE	ACSIZE
1	ADES	0.33	0.33	3.00
2	ALMI	0.67	0.67	3.00
3	AKKU	0.67	0.67	3.00
4	ARNA	0.67	0.67	3.00
5	AMFG	0.67	0.67	3.00
6	APLI	0.67	1.00	3.00
7	AUTO	1.00	0.67	3.00
8	ASII	1.00	0.75	4.00
9	BRNA	0.67	0.67	3.00
10	BTON	0.67	0.67	3.00
11	BUDI	0.67	0.67	3.00
12	CEKA	0.67	0.67	3.00
13	DVLA	0.67	0.67	3.00
14	DLTA	0.67	0.67	3.00
15	EKAD	0.67	0.67	3.00
16	ESTI	0.67	0.67	3.00
17	GJTL	0.67	0.67	3.00
18	INAI	0.67	0.67	3.00
19	INAF	0.60	0.80	5.00
20	INDF	1.00	0.50	4.00
21	INDS	0.67	0.67	3.00
22	JPRS	0.67	0.67	3.00
23	JECC	0.67	0.67	3.00
24	KBLM	0.67	0.67	3.00
25	KIAS	0.67	0.67	3.00
26	KAEF	0.67	0.67	3.00
27	LION	0.67	0.67	3.00
28	LMSH	0.67	0.67	3.00
29	MYOR	0.67	0.67	3.00
30	MLIA	0.67	0.67	3.00
31	LPIN	0.67	0.67	3.00
32	ADMG	0.67	0.67	3.00
33	PSDN	0.67	0.67	3.00
34	PYFA	0.67	0.67	3.00
35	RICY	0.67	0.67	3.00
36	SKLT	0.67	0.67	3.00
37	SCCO	0.33	0.67	3.00
38	TOTO	0.67	0.67	3.00
39	TBMS	0.33	0.67	3.00
40	TSPC	0.67	0.67	3.00
41	ULTJ	0.33	0.33	3.00

No	Kode	2009		
		ACINDD	ACFE	ACSIZE
1	ADES	0.67	0.67	3.00
2	ALMI	0.67	0.67	3.00
3	AKKU	0.67	0.67	3.00
4	ARNA	0.67	0.67	3.00
5	AMFG	0.75	0.50	4.00
6	APLI	0.67	0.67	3.00
7	AUTO	1.00	1.00	3.00
8	ASII	1.00	0.75	4.00
9	BRNA	1.00	0.67	3.00
10	BTON	1.00	0.67	3.00
11	BUDI	0.67	0.67	3.00
12	CEKA	0.67	0.67	3.00
13	DVLA	0.67	0.33	3.00
14	DLTA	0.67	0.67	3.00
15	EKAD	0.67	0.67	3.00
16	ESTI	0.67	0.67	3.00
17	GJTL	0.67	0.67	3.00
18	INAI	0.67	0.67	3.00
19	INAF	0.60	0.80	5.00
20	INDF	1.00	0.75	4.00
21	INDS	1.00	0.67	3.00
22	JPRS	0.67	1.00	3.00
23	JECC	0.67	0.33	3.00
24	KBLM	0.67	1.00	3.00
25	KIAS	0.33	0.67	3.00
26	KAEF	1.00	0.33	3.00
27	LION	1.00	1.00	3.00
28	LMSH	0.67	1.00	3.00
29	MYOR	0.67	0.67	3.00
30	MLIA	0.67	0.67	3.00
31	LPIN	0.67	0.67	3.00
32	ADMG	0.67	0.67	3.00
33	PSDN	0.67	0.33	3.00
34	PYFA	0.67	0.67	3.00
35	RICY	0.67	0.67	3.00
36	SKLT	0.67	0.67	3.00
37	SCCO	1.00	0.67	3.00
38	TOTO	0.67	1.00	3.00
39	TBMS	0.67	0.67	3.00
40	TSPC	0.67	0.67	3.00
41	ULTJ	0.33	0.33	3.00

No	Kode	2010		
		ACINDD	ACFE	ACSIZE
1	ADES	0.67	0.67	3.00
2	ALMI	0.67	0.67	3.00
3	AKKU	0.67	0.67	3.00
4	ARNA	0.67	1.00	3.00
5	AMFG	0.50	0.25	4.00
6	APLI	0.67	1.00	3.00
7	AUTO	1.00	0.67	3.00
8	ASII	1.00	0.75	4.00
9	BRNA	0.67	1.00	3.00
10	BTON	0.67	1.00	3.00
11	BUDI	0.67	0.67	3.00
12	CEKA	0.67	0.67	3.00
13	DVLA	0.67	0.67	3.00
14	DLTA	0.67	0.67	3.00
15	EKAD	0.67	1.00	3.00
16	ESTI	0.67	0.67	3.00
17	GJTL	0.67	1.00	3.00
18	INAI	0.67	0.67	3.00
19	INAF	0.40	0.60	5.00
20	INDF	0.50	0.75	4.00
21	INDS	0.67	0.67	3.00
22	JPRS	0.67	1.00	3.00
23	JECC	0.67	0.33	3.00
24	KBLM	0.67	1.00	3.00
25	KIAS	0.67	0.67	3.00
26	KAEF	0.67	0.33	3.00
27	LION	0.67	1.00	3.00
28	LMSH	0.67	1.00	3.00
29	MYOR	0.67	0.67	3.00
30	MLIA	0.67	0.67	3.00
31	LPIN	0.67	0.67	3.00
32	ADMG	0.67	0.67	3.00
33	PSDN	0.67	0.67	3.00
34	PYFA	0.67	0.33	3.00
35	RICY	0.67	0.67	3.00
36	SKLT	0.67	0.67	3.00
37	SCCO	0.67	0.67	3.00
38	TOTO	0.67	1.00	3.00
39	TBMS	0.67	0.67	3.00
40	TSPC	0.67	0.67	3.00
41	ULTJ	0.67	0.67	3.00



No	Kode	2011		
		ACINDD	ACFE	ACSIZE
1	ADES	0.67	0.67	3.00
2	ALMI	0.67	0.67	3.00
3	AKKU	0.67	1.00	3.00
4	ARNA	0.50	1.00	4.00
5	AMFG	0.50	0.25	4.00
6	APLI	0.67	1.00	3.00
7	AUTO	1.00	0.67	3.00
8	ASII	1.00	0.75	4.00
9	BRNA	0.67	1.00	3.00
10	BTON	0.67	1.00	3.00
11	BUDI	0.67	1.00	3.00
12	CEKA	0.67	0.67	3.00
13	DVLA	0.67	0.67	3.00
14	DLTA	0.67	0.67	3.00
15	EKAD	0.67	1.00	3.00
16	ESTI	0.67	0.67	3.00
17	GJTL	0.67	1.00	3.00
18	INAI	0.67	0.67	3.00
19	INAF	0.40	0.80	5.00
20	INDF	0.75	0.75	4.00
21	INDS	0.67	0.67	3.00
22	JPRS	0.67	1.00	3.00
23	JECC	0.67	0.33	3.00
24	KBLM	0.67	0.67	3.00
25	KIAS	0.67	0.67	3.00
26	KAEF	0.67	0.33	3.00
27	LION	0.67	1.00	3.00
28	LMSH	0.67	1.00	3.00
29	MYOR	0.67	0.67	3.00
30	MLIA	0.67	0.67	3.00
31	LPIN	0.67	0.67	3.00
32	ADMG	0.67	0.67	3.00
33	PSDN	0.67	0.67	3.00
34	PYFA	0.67	0.33	3.00
35	RICY	0.67	0.67	3.00
36	SKLT	0.67	0.67	3.00
37	SCCO	0.67	0.67	3.00
38	TOTO	0.67	1.00	3.00
39	TBMS	0.67	0.67	3.00
40	TSPC	0.67	0.67	3.00
41	ULTJ	0.67	0.67	3.00

Lampiran 5

**Hasil Analisis Statistik Deskriptif**

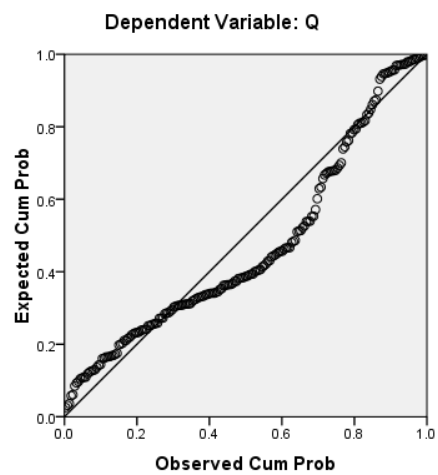
**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Q	197	.4938	4.0982	1.229884	.6539649
DA	197	-.5757	1.8529	-.061936	.2595704
ACINDD	197	.3300	1.0000	.677107	.1349991
ACFE	197	.3300	1.0000	.712538	.1733336
ACSIZE	197	3.0000	5.0000	3.111675	.3882401
Valid N (listwise)	197				

## Lampiran 6

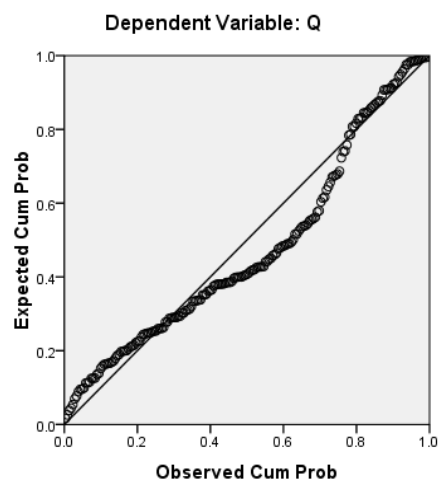
### Uji Normalitas Data – Model Regresi I

Normal P-P Plot of Regression Standardized Residual



### Uji Normalitas – Model Regresi II

Normal P-P Plot of Regression Standardized Residual



## Lampiran 7

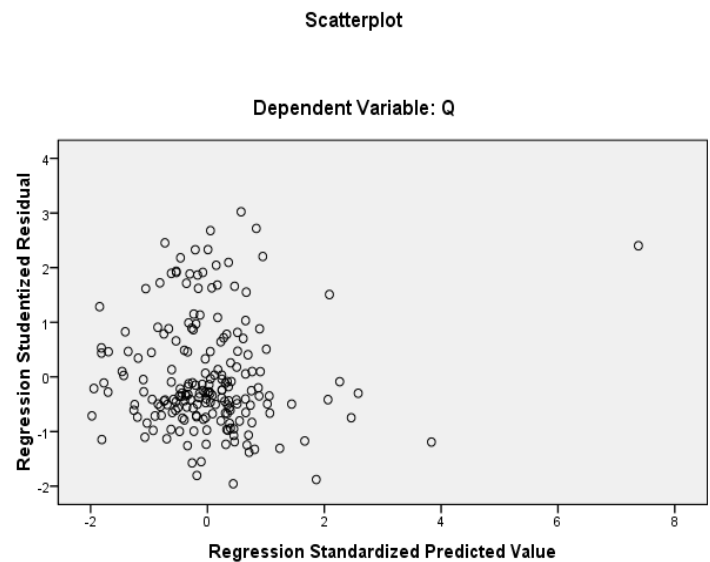
### Hasil Uji Multikolinearitas

#### Coefficients<sup>a</sup>

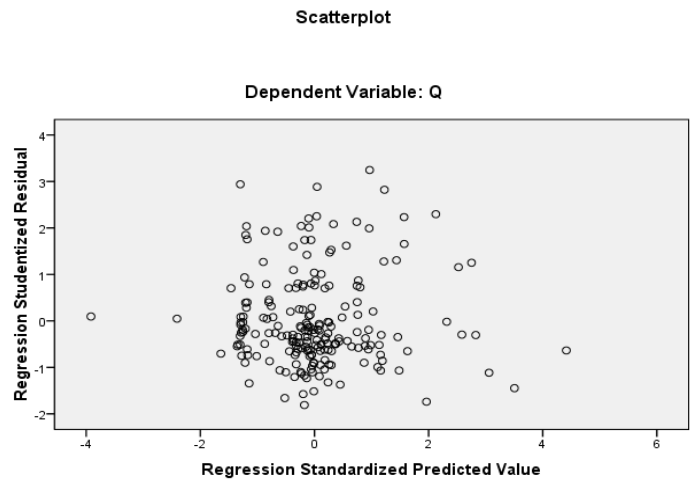
Model		Collinearity Statistics	
		Tolerance	VIF
1	DA	.988	1.012
	ACINDD	.992	1.008
	ACFE	.994	1.006
	ACSIZE	.990	1.010

a. Dependent Variable: Q

**Hasil Uji Heteroskedastisitas – Model Regresi I**



**Hasil Uji Heteroskedastisitas – Model Regresi II**



## Lampiran 9

### Hasil Uji Durbin Watson

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.425 <sup>a</sup>	.181	.151	.6027393	1.888

a. Predictors: (Constant), DA\_ACSIZE, ACFE, ACINDD, ACSIZE, DA\_ACFE, DA\_ACINDD, DA

b. Dependent Variable: Q

## Lampiran 10

### Uji Hipotesis

#### Koefisien Determinasi

##### Koefisien Determinasi – Model Regresi I

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.156 <sup>a</sup>	.024	.019	.6476484

a. Predictors: (Constant), DA

##### Koefisien Determinasi – Model Regresi II

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.425 <sup>a</sup>	.181	.151	.6027393

a. Predictors: (Constant), DA\_ACSIZE, ACFE, ACINDD, ACSIZE, DA\_ACFE, DA\_ACINDD, DA

## Model Regresi I

### Uji F – Model Regresi I

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.031	1	2.031	4.842	.029 <sup>a</sup>
	Residual	81.792	195	.419		
	Total	83.823	196			

a. Predictors: (Constant), DA

b. Dependent Variable: Q

### Uji t – Model Regresi I

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.254	.047		26.434	.000
	DA	.392	.178	.156	2.200	.029

a. Dependent Variable: Q



## Model Regresi II

### Uji F – Model Regresi II

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15.161	7	2.166	5.962	.000 <sup>a</sup>
	Residual	68.663	189	.363		
	Total	83.823	196			

a. Predictors: (Constant), DA\_ACSIZE, ACFE, ACINDD, ACSIZE, DA\_ACFE, DA\_ACINDD, DA

b. Dependent Variable: Q

### Uji t – Model Regresi II

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.038	.564		-.067	.947
	DA	-1.596	3.197	-.633	-.499	.618
	ACINDD	.129	.328	.027	.393	.695
	ACFE	1.379	.251	.365	5.502	.000
	ACSIZE	.064	.156	.038	.412	.681
	DA_ACINDD	.999	1.244	.278	.803	.423
	DA_ACFE	2.191	.900	.696	2.435	.016
	DA_ACSIZE	-.149	.939	-.180	-.158	.874

a. Dependent Variable: Q