

Lampiran 3

Data Discretionary Accruals Perusahaan Manufaktur

No	Kode	2009			2010			2011		
		DA	NDA	Tac	DA	NDA	Tac	DA	NDA	Tac
1	AMGF	0.015	0.398	0.413	0.020	0.767	0.787	0.014	0.544	0.558
2	ARNA	0.016	0.894	0.910	0.046	0.787	0.833	0.004	0.754	0.758
3	KIAS	0.181	0.675	0.857	-0.026	0.773	0.747	-0.029	1.110	1.081
4	MLIA	-0.030	0.439	0.409	-0.004	1.086	1.082	0.011	1.131	1.141
5	TOTO	-0.002	0.245	0.243	0.053	0.446	0.499	0.040	0.600	0.639
6	ALMI	0.031	-0.106	-0.076	0.010	1.195	1.205	0.065	0.692	0.757
7	JPRS	-0.034	-0.992	-1.026	-0.097	0.503	0.406	0.238	0.320	0.558
8	LION	0.053	-0.099	-0.045	-0.012	0.121	0.109	0.010	0.253	0.264
9	LMSH	0.053	-0.268	-0.215	0.013	0.817	0.831	0.130	0.737	0.866
10	BUDI	0.025	0.732	0.757	0.049	0.865	0.914	0.018	0.791	0.808
11	EKAD	0.041	0.137	0.178	0.038	0.274	0.312	0.053	0.321	0.374
12	INCI	-0.147	-0.274	-0.421	-0.143	0.092	-0.050	-0.053	0.124	0.071
13	SRSN	0.015	0.341	0.356	0.003	0.199	0.202	0.086	0.274	0.360
14	AKKU	-0.117	0.603	0.486	-0.003	0.763	0.760	-0.011	0.358	0.348
15	APLI	0.037	0.587	0.624	0.002	0.582	0.585	0.034	0.594	0.627
16	IGAR	0.052	0.217	0.269	-0.059	0.278	0.220	0.039	-0.023	0.016
17	BRNA	0.092	0.538	0.630	-0.007	0.557	0.550	-0.006	0.819	0.813
18	TRST	-0.010	0.435	0.425	0.058	0.691	0.749	-0.005	0.751	0.746
19	SIMA	-0.008	0.284	0.276	0.004	0.214	0.218	0.001	0.211	0.213
20	AUTO	0.177	-0.005	0.172	0.019	0.406	0.425	0.023	0.453	0.476
21	ASII	0.017	0.230	0.248	0.020	0.582	0.602	0.046	0.498	0.544
22	BRAM	-0.008	0.312	0.304	0.028	0.735	0.763	-0.055	0.596	0.542
23	GJTL	0.012	0.399	0.411	0.074	0.602	0.675	0.029	0.605	0.634
24	INDS	0.358	1.822	2.180	0.121	0.672	0.793	0.080	0.635	0.714
25	LPIN	0.007	0.033	0.040	0.026	0.003	0.030	-0.003	0.048	0.045
26	NIPS	-0.099	0.013	-0.086	0.089	0.700	0.789	0.107	0.944	1.051
27	SMSM	0.038	0.353	0.391	0.038	0.562	0.600	0.041	0.563	0.604
28	ADMG	-0.003	0.295	0.291	-0.016	0.679	0.663	0.041	1.067	1.107
29	ESTI	0.029	0.317	0.346	0.054	0.519	0.573	0.010	0.543	0.553
30	PBRX	-0.023	0.069	0.046	0.037	0.009	0.045	0.187	1.044	1.231
31	POLY	-0.029	0.447	0.418	0.031	0.573	0.604	0.008	0.588	0.596
32	RICY	-0.003	0.300	0.297	0.008	0.392	0.400	0.077	0.262	0.338
33	MYTX	-0.019	0.412	0.393	0.020	0.910	0.929	-0.016	0.846	0.830
34	KBLM	-0.192	0.193	0.002	0.142	1.198	1.340	0.192	1.310	1.501
35	VOKS	0.132	-0.411	-0.279	-0.056	-0.111	-0.168	0.075	0.724	0.798

36	DLTA	0.002	-0.455	-0.453	0.094	-0.196	-0.102	-0.009	0.172	0.163
37	ADES	0.022	0.572	0.594	0.421	0.624	1.044	-0.084	0.652	0.568
38	MYOR	0.040	0.679	0.719	0.135	1.078	1.213	0.086	0.884	0.970
39	INDF	-0.008	0.245	0.237	0.011	0.305	0.316	0.011	0.409	0.420
40	SKLT	-0.031	0.348	0.317	0.037	0.656	0.692	0.044	0.616	0.660
41	ULTJ	0.015	0.595	0.610	0.009	0.689	0.698	0.032	0.612	0.644
42	KAEF	0.027	0.355	0.382	0.034	0.441	0.475	0.016	0.422	0.437
43	INAF	-0.035	-0.226	-0.260	-0.062	0.091	0.029	0.035	0.645	0.681
44	DVLA	0.187	0.557	0.744	0.055	0.250	0.304	0.022	0.264	0.286
45	KLBF	0.047	0.410	0.457	0.009	0.414	0.424	0.038	0.324	0.362
46	PYFA	-0.019	0.703	0.684	0.028	0.600	0.627	0.034	0.623	0.658
47	TSPC	0.031	0.502	0.533	0.022	0.407	0.428	0.015	0.413	0.427