



## LAMPIRAN 1

### Daftar Perusahaan Sampel Penelitian

No.	Kode Perusahaan	Nama Perusahaan	Tanggal Listing
1	CEKA	PT Wilmar Cahaya Tbk	09 Juli 1996
2	CINT	PT Chitose Internasional Tbk	27 Juni 2014
3	DLTA	PT Delta Djakarta Tbk	27 Februari 1984
4	DVLA	Darya Varia Laboratoria Tbk	11 November 1994
5	GGRM	Gudang Garam Tbk	27 Agustus 1990
6	HMSP	HM Sampoerna Tbk	15 Agustus 1990
7	ICBP	Indofood CBP Sukses Makmur Tbk	07 Oktober 2010
8	KLBF	PT Kalbe Farma Tbk	30 Juli 1991
9	MERK	Merck Tbk	23 Juli 1981
10	MLBI	Multi Bintang Indonesia Tbk	15 Desember 1981
11	MYOR	Mayora Indah Tbk	04 Juli 1990
12	ROTI	PT Nippon Indosari Corpindo Tbk	28 Juni 2010
13	SKLT	Sekar Laut Tbk	08 September 1993
14	TSPC	Tempo Scan Pasific Tbk	17 Juni 1994
15	ULTJ	Ultra Jaya Milk Industry Tbk	02 Juli 1990
16	UNVR	Unilever Indonesia Tbk	11 Januari 1982
17	WIIM	Wismilak Inti Makmur Tbk	18 Desember 2012
18	BUDI	PT Budi Starch & Sweetener Tbk	08 Mei 1995
19	INDF	Indofood Sukses Makmur Tbk	14 Juli 1994
20	TBLA	Tunas Baru Lampung Tbk	14 Februari 2000
21	KAEF	Kimia Farma Tbk	04 Juli 2001
22	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	18 Desember 2013
23	KINO	PT Kino Indonesia Tbk	11 Desember 2015

## LAMPIRAN 2

**Beberapa perusahaan manufaktur sektor industry barang konsumsi  
yang tidak menerapkan prinsip konservatisme akuntansi pada tahun**

**2016-2020**

No.	Kode Perusahaan	Tahun	Konservatisme Akuntansi * -1	Keterangan
1	DLTA	2016	Rp (122,062,749,834)	Tidak Konservatif
2	GGRM	2016	Rp (3,184,388,000,000)	Tidak Konservatif
3	HMSP	2016	Rp (2,102,739,000,000)	Tidak Konservatif
4	ICBP	2016	Rp (279,204,000,000)	Tidak Konservatif
5	KLBF	2016	Rp (831,279,031,208)	Tidak Konservatif
6	MERK	2016	Rp (169,498,299,000)	Tidak Konservatif
7	MYOR	2016	Rp (1,655,928,045,692)	Tidak Konservatif
8	TSPC	2016	Rp (200,228,781,812)	Tidak Konservatif
9	UNVR	2016	Rp (2,023,442,000,000)	Tidak Konservatif
10	INDF	2016	Rp (1,109,404,000,000)	Tidak Konservatif
11	TBLA	2016	Rp (673,968,000,000)	Tidak Konservatif
12	KAEF	2016	Rp (244,773,175,054)	Tidak Konservatif
13	KINO	2016	Rp (174,939,799,442)	Tidak Konservatif
14	GGRM	2017	Rp (3,032,674,000,000)	Tidak Konservatif
15	HMSP	2017	Rp (720,785,000,000)	Tidak Konservatif
16	KLBF	2017	Rp (1,150,653,397,389)	Tidak Konservatif
17	MLBI	2017	Rp (239,498,000,000)	Tidak Konservatif
18	MYOR	2017	Rp (1,185,028,718,982)	Tidak Konservatif
19	TSPC	2017	Rp (245,075,943,928)	Tidak Konservatif

20	UNVR	2017	Rp (2,435,902,000,000)	Tidak Konservatif
21	INDF	2017	Rp (2,239,699,000,000)	Tidak Konservatif
22	KAEF	2017	Rp (530,420,127,747)	Tidak Konservatif
23	DLTA	2018	Rp (54,098,715,000)	Tidak Konservatif
24	DVLA	2018	Rp (240,681,289,000)	Tidak Konservatif
25	ICBP	2018	Rp (1,794,546,000,000)	Tidak Konservatif
26	KLBF	2018	Rp (442,249,246,086)	Tidak Konservatif
27	MLBI	2018	Rp (242,282,000,000)	Tidak Konservatif
28	MYOR	2018	Rp (2,168,618,766,218)	Tidak Konservatif
29	TSPC	2018	Rp (313,488,351,234)	Tidak Konservatif
30	ULTJ	2018	Rp (316,742,000,000)	Tidak Konservatif
31	UNVR	2018	Rp (4,364,093,000,000)	Tidak Konservatif
32	INDF	2018	Rp (3,207,191,000,000)	Tidak Konservatif
33	TBLA	2018	Rp (1,691,973,000,000)	Tidak Konservatif
34	KAEF	2018	Rp (506,762,806,229)	Tidak Konservatif
35	DLTA	2019	Rp (87,483,516,000)	Tidak Konservatif
36	GGRM	2019	Rp (3,898,687,000,000)	Tidak Konservatif
37	KLBF	2019	Rp (796,995,219,554)	Tidak Konservatif
38	MLBI	2019	Rp (310,070,000,000)	Tidak Konservatif
39	UNVR	2019	Rp (1,451,837,000,000)	Tidak Konservatif
40	TBLA	2019	Rp (299,373,000,000)	Tidak Konservatif
41	SIDO	2019	Rp (187,330,000,000)	Tidak Konservatif
42	KINO	2019	Rp (426,301,032,293)	Tidak Konservatif
43	DVLA	2020	Rp (102,277,678,000)	Tidak Konservatif
44	UNVR	2020	Rp (1,087,019,000,000)	Tidak Konservatif
45	TBLA	2020	Rp (1,786,787,000,000)	Tidak Konservatif
46	KINO	2020	Rp (197,888,774,125)	Tidak Konservatif

**LAMPIRAN 3  
DATA PENELITIAN**

No.	Kode	Tahun	IM (X1)	FD (X2)	IP (X3)	RL (X4)	KA (Y) (Rupiah)
1	CEKA	2016	0.895	4.649	0.037	29.868	142472049625
2	CINT	2016	0.683	1.637	0.012	31.141	15144322424
3	DLTA	2016	0.722	4.356	0.053	27.983	-122062749834
4	DVLA	2016	1.055	2.235	0.025	28.458	16156820000
5	GGRM	2016	0.346	2.336	0.026	29.094	-3184388000000
6	HMSP	2016	0.445	-0.096	0.005	27.451	-2102739000000
7	ICBP	2016	0.839	2.438	0.031	29.027	-279204000000
8	KLBF	2016	0.786	3.136	0.039	30.625	-831279031208
9	MERK	2016	0.719	3.739	0.050	29.756	-169498299000
10	MLBI	2016	0.697	3.641	0.108	29.981	124063000000
11	MYOR	2016	0.704	2.707	0.027	30.849	-1655928045692
12	ROTI	2016	1.158	1.950	0.024	29.436	28342550970
13	SKLT	2016	0.681	1.860	0.008	28.007	31965669923
14	TSPC	2016	0.721	2.467	0.021	29.570	-200228781812
15	ULTJ	2016	0.905	3.242	0.042	29.319	109877993392
16	UNVR	2016	0.418	0.102	0.009	27.627	-2023442000000
17	WIIM	2016	0.803	2.427	0.020	28.279	12320173678
18	BUDI	2016	1.188	5.509	0.004	31.689	122893000000
19	INDF	2016	0.719	2.300	0.015	28.199	-1109404000000
20	TBLA	2016	0.761	1.210	0.012	28.622	-673968000000
21	KAEF	2016	0.794	5.903	0.015	29.153	-244773175054
22	SIDO	2016	1.166	10.135	0.040	33.232	1895906000000
23	KINO	2016	0.940	3.129	0.012	29.608	-174939799442
24	CEKA	2017	1.220	4.144	0.020	31.153	47871144554
25	CINT	2017	0.976	4.357	0.016	29.975	13326598777
26	DLTA	2017	1.725	2.865	0.052	28.342	10597710000
27	DVLA	2017	1.041	17.364	0.025	28.693	10772170000
28	GGRM	2017	0.431	2.428	0.029	29.917	-3032674000000
29	HMSP	2017	0.435	1.507	0.015	28.466	-720785000000
30	ICBP	2017	0.888	2.301	0.028	29.870	47378000000
31	KLBF	2017	0.823	3.151	0.037	28.143	-1150653397389
32	MERK	2017	1.231	1.319	0.008	31.448	87607464000
33	MLBI	2017	0.740	3.993	0.132	29.428	-239498000000
34	MYOR	2017	0.717	2.676	0.027	30.983	-1185028718982
35	ROTI	2017	1.830	1.149	0.087	30.096	113452511879
36	SKLT	2017	0.696	1.840	0.009	29.883	39140480464
37	TSPC	2017	0.777	2.263	0.019	30.204	-245075943928



No.	Kode	Tahun	IM (X1)	FD (X2)	IP (X3)	RL (X4)	KA (Y) (Rupiah)
38	ULTJ	2017	1.061	2.783	0.034	30.884	104221000000
39	UNVR	2017	0.459	-0.469	0.000	30.821	-2435902000000
40	WIIM	2017	1.266	11.956	0.024	31.809	150426645966
41	BUDI	2017	1.171	1.204	0.005	29.621	113428000000
42	INDF	2017	0.437	2.191	0.015	27.334	-2239699000000
43	TBLA	2017	1.563	13.644	0.017	32.317	248191000000
44	KAEF	2017	0.995	2.115	0.014	28.718	-530420127747
45	SIDO	2017	0.801	9.773	0.042	29.403	11459000000
46	KINO	2017	1.024	2.892	0.008	31.303	53505125074
47	CEKA	2018	1.315	4.556	0.021	31.758	150420050666
48	CINT	2018	0.933	4.133	0.008	29.938	11376966166
49	DLTA	2018	1.706	3.351	0.055	28.222	-54098715000
50	DVLA	2018	0.990	2.446	0.030	28.537	-240681289000
51	GGRM	2018	0.722	2.522	0.028	32.381	67896000000
52	HMSP	2018	2.035	0.738	0.073	33.298	3212700000000
53	ICBP	2018	0.480	2.353	0.034	27.767	-1794546000000
54	KLBF	2018	0.861	3.014	0.034	30.775	-442249246086
55	MERK	2018	2.064	5.458	0.007	31.559	121835884000
56	MLBI	2018	0.792	3.504	0.107	30.026	-242282000000
57	MYOR	2018	0.731	2.606	0.025	27.371	-2168618766218
58	ROTI	2018	1.588	1.225	0.007	31.546	101507742385
59	SKLT	2018	0.715	1.840	0.010	28.313	39512464286
60	TSPC	2018	0.780	2.276	0.017	30.142	-313488351234
61	ULTJ	2018	1.015	2.656	0.032	28.850	-316742000000
62	UNVR	2018	0.467	1.546	-0.002	27.058	-4364093000000
63	WIIM	2018	1.260	2.141	0.011	31.462	88791791357
64	BUDI	2018	0.893	1.091	0.005	30.056	167915000000
65	INDF	2018	0.322	1.927	0.013	27.065	-3207191000000
66	TBLA	2018	0.537	1.339	0.012	28.012	-1691973000000
67	KAEF	2018	0.762	2.733	0.011	30.827	-506762806229
68	SIDO	2018	1.227	9.694	0.050	31.982	22058000000
69	KINO	2018	0.995	3.097	0.010	29.601	131283031359
70	CEKA	2019	2.035	5.938	0.039	31.823	178507578967
71	CINT	2019	0.830	2.591	0.005	29.936	14369642036
72	DLTA	2019	1.724	16.692	0.056	28.146	-87483516000
73	DVLA	2019	1.009	5.502	0.030	28.625	24084879000
74	GGRM	2019	0.327	2.210	0.035	28.180	-3898687000000
75	HMSP	2019	1.208	4.656	0.067	31.915	43533000000
76	ICBP	2019	0.915	8.522	0.035	31.040	11956000000
77	KLBF	2019	0.895	1.316	0.031	30.918	-796995219554
78	MERK	2019	1.210	5.330	0.025	31.435	85249198000

No.	Kode	Tahun	IM (X1)	FD (X2)	IP (X3)	RL (X4)	KA (Y) (Rupiah)
79	MLBI	2019	0.781	2.004	0.104	30.117	-31007000000
80	MYOR	2019	1.282	5.509	0.027	31.716	131599711088
81	ROTI	2019	1.403	3.982	0.073	31.617	122858881448
82	SKLT	2019	0.617	7.327	0.036	28.320	25855130646
83	TSPC	2019	1.269	3.611	0.018	30.191	92695449180
84	ULTJ	2019	1.059	2.225	0.039	29.762	167577000000
85	UNVR	2019	0.481	1.153	0.009	28.107	-1451837000000
86	WIIM	2019	1.274	12.907	0.073	31.820	170601004025
87	BUDI	2019	0.999	1.431	0.006	31.880	39362000000
88	INDF	2019	1.256	62.751	0.095	33.163	3513470000000
89	TBLA	2019	0.808	1.236	0.010	28.898	-299373000000
90	KAEF	2019	0.952	0.878	0.093	32.934	1352178900000
91	SIDO	2019	1.153	2.683	0.057	29.599	-187330000000
92	KINO	2019	1.004	3.020	0.027	28.836	-426301032293
93	CEKA	2020	0.825	5.709	0.030	28.316	36247632945
94	CINT	2020	0.712	2.344	0.002	31.119	11182391735
95	DLTA	2020	2.243	12.127	0.025	28.016	114869473000
96	DVLA	2020	1.086	4.794	0.020	28.767	-102277678000
97	GGRM	2020	1.506	64.090	0.216	32.368	7431859000000
98	HMSP	2020	1.934	8.395	0.043	33.140	1510685000000
99	ICBP	2020	2.221	6.151	0.018	31.741	135768000000
100	KLBF	2020	1.327	14.051	0.031	32.170	392539939476
101	MERK	2020	1.418	4.072	0.019	28.006	38691715000
102	MLBI	2020	1.465	9.043	0.025	32.275	439801000000
103	MYOR	2020	1.897	6.617	0.027	32.302	1200334578625
104	ROTI	2020	1.386	5.015	0.087	31.866	229564595609
105	SKLT	2020	0.617	3.950	0.014	31.998	25231096334
106	TSPC	2020	0.830	3.588	0.023	30.257	57605159162
107	ULTJ	2020	1.467	4.701	0.032	30.405	103976000000
108	UNVR	2020	0.478	5.893	0.013	28.308	-1087019000000
109	WIIM	2020	0.810	4.090	0.027	28.431	18728929124
110	BUDI	2020	1.087	1.383	0.006	29.779	11773000000
111	INDF	2020	1.996	14.451	0.090	33.797	966410000000
112	TBLA	2020	0.446	1.292	0.009	27.968	-1786787000000
113	KAEF	2020	1.755	13.858	0.075	32.512	357668415000
114	SIDO	2020	1.154	2.215	0.061	29.269	115271000000
115	KINO	2020	1.306	1.923	0.005	30.229	-197888774125

## LAMPIRAN 4 HASIL *OUTPUT* SPSS

### 1. Output SPSS Analisis Deskriptif

#### Descriptives

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
X1	115	.322	2.243	1.02695	.438158
X2	115	-.469	64.090	5.19939	8.565759
X3	115	-.002	.216	.03290	.031637
X4	115	27.058	33.797	30.03781	1.638842
Y	115	-4364093000000	7431859000000	-205986485238.97	1309976699295.76
Valid N (listwise)	115				

### 2. Output SPSS Uji Asumsi Klasik

#### Hasil Uji Normalitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		115
Normal Parameters <sup>a,b</sup>	Mean	.0026367
	Std. Deviation	786274557500. 00000000
Most Extreme Differences	Absolute	.078
	Positive	.073
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.081 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.



### Hasil Uji Multikolinieritas

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

Model		Collinearity Statistics	
		Tolerance	VIF
1	X1	.707	1.414
	X2	.654	1.530
	X3	.674	1.485
	X4	.688	1.453

a. Dependent Variable: Y

### Hasil Uji Heteroskedastisitas

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	1078191119000.000	964245262700.000		1.118	.266
	X1	-194972510100.000	126102795900.000	-.168	-1.546	.125
	X2	12827791390.000	6709603634.000	.217	1.912	.058
	X3	1450109995000.000	1789694083000.000	.090	.810	.420
	X4	-13121548470.000	34175185460.000	-.042	-.384	.702

a. Dependent Variable: ABS

### Hasil Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.800 <sup>a</sup>	.640	.627	800442806400.000	2.079

a. Predictors: (Constant), X4, X3, X1, X2

b. Dependent Variable: Y

### 3. Output SPSS Analisis Regresi Linier Berganda

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.800 <sup>a</sup>	.640	.627	800442806400.000

a. Predictors: (Constant), X4, X3, X1, X2

#### ANOVA<sup>a</sup>

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	1251504851000000.000	4	312876212800000.000	48.833	.000 <sup>b</sup>
	Residual	704779555000000.000	110	640708686300000.000		
Total		1956284406000000.000	114			

a. Dependent Variable: Y

b. Predictors: (Constant), X4, X3, X1, X2

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

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7680176359000.000	1555687867000.000		-4.937	.000
	X1	847004031400.000	203450923900.000	.283	4.163	.000
	X2	56445819490.000	10825097480.000	.369	5.214	.000
	X3	7508610509000.000	2887445216000.000	.181	2.600	.011
	X4	201872618300.000	55137342570.000	.253	3.661	.000

a. Dependent Variable: Y