

## LAMPIRAN

### Lampiran 1 Data Populasi Penelitian

No.	KODE	Nama Perusahaan
1.	ADES	Akasha Wira International Tbk
2.	ADMG	Polychem Indonesia Tbk
3.	AISA	Tiga Pilar Sejahtera Food Tbk
4.	AKKU	Alam Karya Unggul Tbk
5.	AKPI	Argha Karya Prima Industry Tbk
6.	ALDO	Alkindo Naratama Tbk
7.	ALKA	Alaska Industrindo Tbk
8.	ALMI	Alumindo Light Metal Industry Tbk
9.	ALTO	Tri Banyan Tirta Tbk
10.	AMFG	Asahimas Flat Glass Tbk
11.	AMIN	Ateliers Mecaniques D'Indonesie Tbk
12.	APLI	Asiaplast Industries Tbk
13.	ARGO	Argo Pantes Tbk
14.	ARNA	Arwana Citra Mulia Tbk
15.	ASII	Astra International Tbk
16.	AUTO	Astra Auto Part Tbk
17.	BAJA	Saranacentral Bajatama Tbk
18.	BATA	Sepatu Bata Tbk
19.	BIMA	Primarindo Asia Infrastructure Tbk
20.	BOLT	Indo Kordsa Tbk d.h Branta Mulia Tbk
21.	BRAM	Indo Kordsa Tbk d.h Branta Mulia Tbk
22.	BRNA	Berlina Tbk
23.	BRPT	Barito Pasific Tbk
24.	BTON	Beton Jaya Manunggal Tbk
25.	BUDI	Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk
26.	CEKA	Cahaya Kalbar Tbk
27.	CINT	Chitose Internasional Tbk
28.	CNTX	Centex Tbk
29.	CPIN	Charoen Pokphand Indonesia Tbk
30.	CTBN	Citra Turbindo Tbk
31.	DAJK	Dwi Aneka Jaya Kemasindo Tbk
32.	DLTA	Delta Djakarta Tbk
33.	DPNS	Duta Pertiwi Nusantara
34.	DVLA	Darya Varia Laboratoria Tbk
35.	EKAD	Ekadharna International Tbk

36.	ERTX	Eratex Djaya Tbk
37.	ESTI	Ever Shine Textile Industry Tbk
38.	ETWA	Eterindo Wahanatama Tbk
39.	FASW	ajar Surya Wisesa Tbk
40.	FPNI	Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk
41.	GDST	Gunawan Dianjaya Steel Tbk
42.	GDYR	Goodyear Indonesia Tbk
43.	GGRM	Gudang Garam Tbk
44.	GJTL	Gajah Tunggal Tbk
45.	HDTX	
46.	HMSP	Indofood CBP Sukses Makmur Tbk
47.	ICBP	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk
48.	IGAR	Inti Keramik Alam Asri Industri Tbk
49.	IKAI	<u>Indomobil Sukses International Tbk</u>
50.	IKBI	Indofarma Tbk)
51.	IMAS	Indal Aluminium Industry Tbk
52.	IMPC	Intan Wijaya International Tbk
53.	INAF	Indofarma Tbk
54.	INAI	Indal Aluminium Industry Tbk
55.	INCI	Intan Wijaya International Tbk
56.	INDF	Indofood Sukses Makmur Tbk
57.	INDR	Indo Rama Synthetic Tbk
58.	INDS	Indospring Tbk
59.	INKP	Indah Kiat Pulp & paper Tbk
60.	INRU	Toba Pulp Lestari Tbk
61.	INTP	Indocement Tunggal Prakasa Tbk
62.	IPOL	Indopoly Swakarsa Industry Tbk
63.	ISSP	Steel Pipe Industry of Indonesia Tbk
64.	JECC	Jembo Cable Company Tbk
65.	JKSW	Jakarta Kyoei Steel Work LTD Tbk
66.	JPFA	Japfa Comfeed Indonesia Tbk
67.	JPRS	Jaya Pari Steel Tbk
68.	KAEF	Kimia Farma Tbk
69.	KBLI	KMI Wire and Cable Tbk
70.	KBLM	Kabelindo Murni Tbk
71.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
72.	KDSI	<u>Kedaung Setia Industrial Tbk</u>
73.	KIAS	Keramika Indonesia Assosiasi Tbk
74.	KICI	Kedaung Indag Can Tbk
75.	KINO	Kino Indonesia

76.	KLBF	Kalbe Farma Tbk
77.	KRAH	Grand Kartech Tbk
78.	KRAS	Krakatau Steel Tbk
79.	LION	Lion Metal Works Tbk
80.	LMPI	Langgeng Makmur Industry Tbk
81.	LMSH	<u>Lionmesh Prima Tbk</u>
82.	LPIN	Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk
83.	MAIN	Malindo Feedmill Tbk
84.	MASA	Multistrada Arah Sarana Tbk
85.	MBTO	Martina Berto Tbk
86.	MERK	Merck Tbk
87.	MLBI	Multi Bintang Indonesia Tbk
88.	MLIA	Mulia Industrindo Tbk
89.	MRAT	Mustika Ratu Tbk
90.	MYOR	Mayora Indah Tbk
91.	MYTX	Apac Citra Centertex Tbk
92.	NIKL	Pelat Timah Nusantara Tbk
93.	NIPS	Nippres Tbk
94.	PBRX	Pan Brothers Tbk
95.	PICO	Pelangi Indah Canindo Tbk
96.	POLY	Asia Pasific Fibers Tbk d.h Polysindo Eka Persada Tbk
97.	PRAS	Prima alloy steel Universal Tbk
98.	PSDN	<u>Prashida Aneka Niaga Tbk</u>
99.	PTSN	Sat Nusa Persada Tbk
100.	PYFA	Pyridam Farma Tbk
101.	RICY	Ricky Putra Globalindo Tbk
102.	RMBA	Bentoel International Investama Tbk
103.	ROTI	Nippon Indosari Corporindo Tbk
104.	SCCO	Supreme Cable Manufacturing and Commerce Tbk
105.	SCPI	Schering Plough Indonesia Tbk
106.	SIAP	Sekawan Intipratama Tbk
107.	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
108.	SIMA	Siwani Makmur Tbk
109.	SIPD	Siearad Produce Tbk)
110.	SKBM	<u>Sekar Bumi Tbk</u>
111.	SKLT	Sekar Laut Tbk
112.	SMBR	Semen Baturaja Persero Tbk
113.	SMCB	Holcim Indonesia Tbk d.h Semen Cibinong Tbk
114.	SMGR	Semen Indonesia Tbk d.h Semen Gresik Tbk
115.	SMSM	SMSM (Selamat Sempurna Tbk)
116.	SOBI	Sorini Agro Asia Corporindo Tbk

117.	SPMA	Suparma Tbk
118.	SQBB	Taisho Pharmaceutical Indonesia Tbk
119.	SRIL	Sri Rejeki Isman Tbk
120.	SRSN	Indo Acitama Tbk
121.	SSTM	Sunson Textile Manufacturer Tbk
122.	STAR	Star Petrochem Tbk
123.	STTP	Siantar Top Tbk
124.	SULI	SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk
125.	TALF	Tunas Alfin Tbk
126.	TBMS	Tembaga Mulia Semanan Tbk
127.	TCID	Mandom Indonesia Tbk
128.	TFCO	Tifico Fiber Indonesia Tbk
129.	TIRT	Tirta Mahakam Resources Tbk
130.	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
131.	TOTO	Surya Toto Indonesia Tbk
132.	TPIA	Chandra Asri Petrochemical
133.	TRIS	Trisula International Tbk
134.	TRST	Trias Sentosa Tbk
135.	TSPC	Tempo Scan Pasific Tbk
136.	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
137.	UNIC	Unggul Indah Cahaya Tbk
138.	UNIT	Nusantara Inti Corpora Tbk
139.	UNVR	Unilever Indonesia Tbk
140.	VOKS	Voksel Electric Tbk
141.	WIIM	Wismilak Inti Makmur Tbk
142.	WSBP	Waskita Beton Precast Tbk
143.	WTON	Wijaya Karya Beton Tbk
144.	YPAS	Yana Prima Hasta Persada Tbk

## Lampiran 2 Daftar Sampel Perusahaan

Daftar Perusahaan		
No	KODE	Nama Perusahaan
1.	ADES	Akasha Wira International Tbk Tbk
2.	AKPI	Argha Karya Prima Ind. Tbk
3.	ALKA	Pt Alakasa Industrindo Tbk.
4.	ALMI	Pt Alumindo Light Metal Industry Tbk.
5.	AMFG	Asahimas Flat Glass Tbk
6.	APLI	Pt Asioplast Industries Tbk.
7.	ARNA	Pt. Arwana Citra Mulia Tbk
8.	ASII	Arwana Citramulia Tbk
9.	BAJA	P.T. Saranacentral Bajatama Tbk
10.	BATA	Pt Sepatu Bata Tbk.
11.	BIMA	Pt Berkah Industri Mesin Angkat
12.	BUDI	Pt. Budi Starch And Sweetener Tbk
13.	CINT	Pt Chitose Internasional Tbk
14.	DPNS	Duta Pertiwi Nusantara Tbk
15.	DVLA	Darya-Varia Laboratoria Tbk
16.	EKAD	Ekadharma International Tbk
17.	GGRM	Gudang Garam Tbk
18.	HMSP	Hanjaya Mandala Sampoerna Tbk
19.	ICBP	Indofood Cbp Sukses Makmur Tbk
20.	IGAR	Champion Pacific Indonesia Tbk
21.	INAI	Indal Aluminium Industry Tbk
22.	INCI	Intanwijaya Internasional Tbk
23.	INDF	Indofood Sukses Makmur Tbk
24.	INDS	Primarindo Asia Infrastructure Tbk
25.	INTP	Indocement Tunggal Prakarsa Tbk
26.	JECC	Jembo Cable Company Tbk)
27.	JPRS	Jaya Pari Steel Tbk
28.	KAEF	Kimia Farma (Persero) Tbk
29.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
30.	KDSI	Kedaung Setia Industrial Tbk
31.	KIAS	Keramika Indonesia Asosiasi Tbk
32.	KICI	Kedaung Indag Can Tbk
33.	LMSH	<u>Lionmesh Prima Tbk</u>
34.	LPIN	Multi Prima Sejahtera Tbk D.H Lippo Enterprises Tbk
35.	MAIN	Malindo Feedmill Tbk
36.	MERK	Merck Tbk
37.	MLBI	Multi Bintang Indonesia Tbk

38.	MLIA	Mulia Industrindo Tbk
39.	MYOR	Mayora Indah Tbk
40.	PICO	Pelangi Indah Canindo Tbk
41.	RMBA	Bentoel International Investama Tbk
42.	ROTI	Nippon Indosari Corpindo Tbk
43.	SCCO	Supreme Cable Manufacturing And Commerce Tbk
44.	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk
45.	SIPD	Siearad Produce Tbk
46.	SKBM	Sekar Bumi Tbk
47.	SMGR	Pt. Semen Gresik (Persero) Tbk
48.	SMSM	Selamat Sempurna Tbk
49.	TALF	Tunas Alfin Tbk
50.	TCID	Pt. Mandom Indonesia Tbk
51.	TOTO	Surya Toto Indonesia Tbk
52.	TRIS	Pt. Trisula International Tbk
53.	TRST	Trias Sentosa Tbk
54.	ULTJ	Ultra Jaya Milk Industry Tbk
55.	UNIT	Pt. Nusantara Inti Corpora Tbk
56.	UNVR	Unilever Indonesia Tbk
57.	WIIM	Pt. Wismilak Inti Makmur Tbk
58.	YPAS	Yana Prima Hasta Persada Tbk

**Lampiran 3 Daftar Perusahaan yang tidak menerbitkan annual report dan laporan keuangan dalam satuan mata uang rupiah pada tahun 2015-2017**

No	KODE	Nama Perusahaan
1.	AISA	Alam Karya Unggul Tbk
2.	AKKU	Alkindo Naratama Tbk
3.	ALDO	Alkindo Naratama Tbk
4.	ALTO	Tri Banyan Tirta Tbk
5.	AMIN	Ateliers Mecaniques D'Indonesie Tbk
6.	AUTO	Astra Auto Part Tbk
7.	BOLT	Indo Kordsa Tbk d.h Branta Mulia Tbk
8.	BRNA	Berlina Tbk
9.	BTON	Beton Jaya Manunggal Tbk
10.	CEKA	Cahaya Kalbar Tbk
11.	CNTX	Centex Tbk
12.	CPIN	Charoen Pokphand Indonesia Tbk
13.	DAJK	Dwi Aneka Jaya Kemasindo Tbk
14.	DLTA	Delta Djakarta Tbk
15.	ETWA	Eterindo Wahanatama Tbk
16.	FASW	ajar Surya Wisesa Tbk
17.	GJTL	Gajah Tunggal Tbk
18.	HDTX	Hanjaya Mandala Sampoerna Tbk
19.	IKAI	Indomobil Sukses International Tbk
20.	IKBI	Indofarma Tbk)
21.	IMAS	Indal Aluminium Industry Tbk
22.	IMPC	Intan Wijaya International Tbk
23.	INAF	Indofarma Tbk
24.	ISSP	Steel Pipe Industry of Indonesia Tbk
25.	JKSW	Jakarta Kyoei Steel Work LTD Tbk
26.	JPFA	Japfa Comfeed Indonesia Tbk
27.	KBLI	KMI Wire and Cable Tbk
28.	KBLM	Kabelindo Murni Tbk
29.	KINO	Kino Indonesia
30.	KLBF	Kalbe Farma Tbk
31.	KRAH	Grand Kartech Tbk
32.	LION	Lion Metal Works Tbk
33.	LMPI	Langgeng Makmur Industry Tbk
34.	MBTO	Martina Berto Tbk
35.	MRAT	Mustika Ratu Tbk

36.	MYTX	Apac Citra Centertex Tbk
37.	NIPS	Nippres Tbk
38.	PRAS	Prima alloy steel Universal Tbk
39.	PSDN	Prashida Aneka Niaga Tbk
40.	PYFA	Pyridam Farma Tbk
41.	RICY	Ricky Putra Globalindo Tbk
42.	SCPI	Schering Plough Indonesia Tbk
43.	SIAP	Sekawan Intipratama Tbk
44.	SIMA	Siwani Makmur Tbk
45.	SKLT	Sekar Laut Tbk
46.	SMBR	Semen Baturaja Persero Tbk
47.	SMCB	Holcim Indonesia Tbk d.h Semen Cibinong Tbk
48.	SOBI	Sorini Agro Asia Corporindo Tbk
49.	SPMA	Suparma Tbk
50.	SQBB	Taisho Pharmaceutical Indonesia Tbk
51.	SRSN	Indo Acitama Tbk
52.	SSTM	Sunson Textile Manufacturer Tbk
53.	STAR	Star Petrochem Tbk
54.	STTP	Siantar Top Tbk
55.	TIRT	Tirta Mahakam Resources Tbk
56.	TSPC	Tempo Scan Pasific Tbk
57.	VOKS	Voksel Electric Tbk
58.	WSBP	Waskita Beton Precast Tbk
59.	WTON	Waskita Beton Precast Tbk



#### Lampiran 4 Tabulasi Data

No.	KODE	DAit	DKW	IKA	KKA	RKA
1.	ADES	0,011	2	66,667	66,667	4
2.	AKPI	0,012	1	66,667	33,333	3
3.	ALKA	0,266	1	66,667	33,333	3
4.	ALMI	-2,191	1	66,667	33,333	4
5.	AMFG	0,007	1	75,000	25,000	4
6.	APLI	0,021	1	66,667	33,333	4
7.	ARNA	0,026	1	75,000	50,000	12
8.	ASII	0,086	1	50,000	50,000	9
9.	BAJA	-0,011	1	66,667	66,667	6
10.	BATA	0,211	1	66,667	33,333	6
11.	BIMA	-0,278	1	66,667	66,667	4
12.	BUDI	-0,269	1	66,667	66,667	4
13.	CINT	-0,100	1	66,667	66,667	9
14.	DPNS	0,036	1	0,000	33,333	4
15.	DVLA	-0,101	1	66,667	33,333	4
16.	EKAD	-0,344	1	0,000	66,667	6
17.	GGRM	0,050	1	66,667	66,667	4
18.	HMSP	0,301	1	33,333	50,000	4
19.	ICBP	-0,051	1	33,333	66,667	4
20.	IGAR	0,009	1	66,667	33,333	4
21.	INAI	0,047	1	66,667	66,667	4
22.	INCI	0,036	1	66,667	33,333	4
23.	INDF	0,100	1	0,000	66,667	6
24.	INDS	-0,015	1	66,667	66,667	2
25.	INTP	-0,010	1	66,667	33,333	4
26.	JECC	0,034	2	66,667	66,667	12
27.	JPRS	0,102	1	66,667	33,333	7
28.	KAEF	0,028	1	66,667	66,667	12
29.	KBRI	-0,033	2	33,333	33,333	4
30.	KDSI	0,058	1	66,667	100,000	12
31.	KIAS	0,671	1	66,667	33,333	6
32.	KICI	-0,055	2	66,667	66,667	4
33.	LMSH	0,035	1	66,667	100,000	4
34.	LPIN	-0,198	1	66,667	33,333	2
35.	MAIN	-0,002	1	0,000	40,000	4
36.	MERK	-0,065	1	66,667	66,667	4
37.	MLBI	-0,163	1	66,667	66,667	6
38.	MLIA	0,027	1	0,000	33,333	4

39.	MYOR	-0,101	1	66,667	66,667	7
40.	PICO	-0,070	2	66,667	33,333	4
41.	RMBA	0,084	1	66,667	66,667	4
42.	ROTI	0,034	1	66,667	66,667	4
43.	SCCO	-0,372	1	0,000	66,667	4
44.	SIDO	0,012	1	66,667	66,667	5
45.	SIPD	-0,138	2	66,667	33,333	4
46.	SKBM	0,004	1	0,000	33,333	4
47.	SMGR	-0,043	1	50,000	50,000	4
48.	SMSM	-0,044	1	50,000	25,000	4
49.	TALF	0,402	1	0,000	33,333	4
50.	TCID	0,305	2	66,667	33,333	14
51.	TOTO	-0,022	1	66,667	66,667	12
52.	TRIS	-1,461	1	66,667	66,667	12
53.	TRST	-0,016	1	66,667	33,333	6
54.	ULTJ	-0,063	1	0,000	66,667	3
55.	UNIT	0,073	1	66,667	0,000	3
56.	UNVR	-0,034	1	66,667	66,667	4
57.	WIIM	0,033	2	66,667	66,667	4
58.	YPAS	-0,052	2	66,667	66,667	4

Tabulasi Data						
2016						
No.	KODE	DAit	DKW	IKA	KKA	RKA
1.	ADES	-0,130	2	66,667	66,667	4
2.	AKPI	-0,108	1	66,667	33,333	3
3.	ALKA	-0,580	2	66,667	33,333	4
4.	ALMI	0,011	1	66,667	33,333	4
5.	AMFG	0,004	1	66,667	25,000	4
6.	APLI	-0,092	1	66,667	33,333	4
7.	ARNA	-0,007	1	75,000	50,000	11
8.	ASII	0,015	1	50,000	50,000	7
9.	BAJA	0,050	1	66,667	66,667	6
10.	BATA	0,045	1	66,667	33,333	4
11.	BIMA	0,220	1	66,667	66,667	8
12.	BUDI	-0,098	1	66,667	66,667	4
13.	CINT	-0,043	1	66,667	66,667	4
14.	DPNS	-0,004	1	0,000	33,333	4
15.	DVLA	-0,027	1	66,667	33,333	4

16.	EKAD	0,030	1	66,667	66,667	8
17.	GGRM	-0,010	1	66,667	66,667	9
18.	HMSP	-0,054	1	33,333	50,000	4
19.	ICBP	-0,037	1	33,333	66,667	4
20.	IGAR	-0,028	1	66,667	33,333	4
21.	INAI	0,172	1	66,667	66,667	4
22.	INCI	0,629	1	66,667	33,333	4
23.	INDF	-0,011	1	0,000	66,667	4
24.	INDS	-0,040	1	66,667	66,667	2
25.	INTP	0,043	1	66,667	33,333	4
26.	JECC	-0,070	2	66,667	66,667	6
27.	JPRS	-0,036	2	66,667	33,333	7
28.	KAEF	-0,014	2	50,000	66,667	13
29.	KBRI	-0,104	1	50,000	33,333	4
30.	KDSI	-0,060	1	66,667	100,000	12
31.	KIAS	-0,123	1	66,667	33,333	6
32.	KICI	0,016	2	66,667	66,667	4
33.	LMSH	0,029	1	66,667	100,000	4
34.	LPIN	-0,154	1	66,667	33,333	4
35.	MAIN	0,002	1	0,000	40,000	4
36.	MERK	0,164	1	66,667	66,667	4
37.	MLBI	-0,150	1	66,667	66,667	5
38.	MLIA	-0,009	1	0,000	33,333	12
39.	MYOR	0,019	1	66,667	66,667	6
40.	PICO	-0,006	2	66,667	33,333	6
41.	RMBA	0,058	1	33,333	66,667	4
42.	ROTI	-0,063	1	66,667	66,667	4
43.	SCCO	-0,130	2	66,667	66,667	4
44.	SIDO	-0,007	1	66,667	66,667	5
45.	SIPD	-0,014	2	33,333	33,333	4
46.	SKBM	0,073	2	66,667	33,333	4
47.	SMGR	0,012	1	33,333	50,000	4
48.	SMSM	0,050	1	66,667	25,000	5
49.	TALF	0,030	1	0,000	33,333	4
50.	TCID	-0,063	1	50,000	33,333	12
51.	TOTO	-0,023	1	66,667	66,667	12
52.	TRIS	0,018	2	66,667	66,667	12
53.	TRST	-0,034	1	66,667	33,333	6
54.	ULTJ	-0,023	1	66,667	66,667	4
55.	UNIT	-0,040	1	66,667	0,000	4
56.	UNVR	-0,036	1	66,667	66,667	5

57.	WIIM	0,005	2	66,667	66,667	4
58.	YPAS	0,037	2	66,667	66,667	5

<b>Tabulasi Data</b>						
<b>2017</b>						
No.	KODE	DAit	DKW	IKA	KKA	RKA
1.	ADES	-1,129	2	66,667	66,667	4
2.	AKPI	-0,023	1	66,667	66,667	3
3.	ALKA	0,024	2	66,667	66,667	4
4.	ALMI	-1,089	1	66,667	66,667	4
5.	AMFG	-3,091	1	66,667	33,333	4
6.	APLI	-0,139	1	66,667	33,333	4
7.	ARNA	-0,674	1	75,000	50,000	11
8.	ASII	-0,677	1	50,000	25,000	7
9.	BAJA	0,645	1	66,667	66,667	6
10.	BATA	9,430	1	66,667	66,667	4
11.	BIMA	-2,306	1	66,667	66,667	8
12.	BUDI	-0,015	1	66,667	66,667	4
13.	CINT	1,290	2	66,667	66,667	20
14.	DPNS	-2,998	1	0,000	66,667	4
15.	DVLA	-1,327	1	66,667	66,667	4
16.	EKAD	-1,320	1	66,667	66,667	8
17.	GGRM	-1,972	2	66,667	66,667	9
18.	HMSP	-2,401	1	33,333	66,667	4
19.	ICBP	-1,503	1	33,333	33,333	4
20.	IGAR	2,967	1	66,667	33,333	4
21.	INAI	-0,112	1	66,667	66,667	4
22.	INCI	0,512	1	66,667	66,667	4
23.	INDF	-1,483	1	0,000	33,333	4
24.	INDS	-1,159	1	66,667	66,667	2
25.	INTP	-1,390	1	66,667	100,000	4
26.	JECC	1,049	2	66,667	66,667	6
27.	JPRS	0,126	1	66,667	33,333	7
28.	KAEF	0,018	1	50,000	75,000	13
29.	KBRI	-0,459	1	33,333	33,333	4
30.	KDSI	-0,795	1	66,667	66,667	12
31.	KIAS	0,326	1	66,667	66,667	6

32.	KICI	1,832	2	66,667	66,667	4
33.	LMSH	6,937	1	66,667	100,000	12
34.	LPIN	2,145	1	66,667	33,333	12
35.	MAIN	-1,651	1	0,000	20,000	4
36.	MERK	-0,409	2	66,667	66,667	4
37.	MLBI	-0,067	1	66,667	33,333	5
38.	MLIA	-0,760	1	0,000	66,667	12
39.	MYOR	-0,256	1	66,667	66,667	6
40.	PICO	-0,060	2	66,667	33,333	6
41.	RMBA	-0,655	1	33,333	33,333	6
42.	ROTI	0,063	1	66,667	66,667	4
43.	SCCO	-0,831	2	0,000	33,333	4
44.	SIDO	-0,058	1	66,667	66,667	4
45.	SIPD	-0,912	2	66,667	33,333	5
46.	SKBM	-1,283	2	0,000	33,333	4
47.	SMGR	-0,280	1	66,667	33,333	4
48.	SMSM	-2,044	1	50,000	50,000	10
49.	TALF	-0,312	2	66,667	33,333	4
50.	TCID	-0,503	1	50,000	25,000	12
51.	TOTO	-0,370	1	66,667	100,000	12
52.	TRIS	-0,039	2	66,667	66,667	12
53.	TRST	-0,041	1	66,667	100,000	6
54.	ULTJ	-0,872	1	66,667	66,667	3
55.	UNIT	0,056	1	66,667	66,667	4
56.	UNVR	-0,189	1	66,667	100,000	4
57.	WIIM	-6,448	2	66,667	100,000	4
58.	YPAS	-0,065	2	66,667	33,333	5

### Lampiran 5 Hasil Statistik deskriptif

	N	Mean	Median	Min	Max	Standard Deviation
Manajemen Laba	174	402.379	56.000	1.000	6,937.000	920.292
Dewan Komisaris Wanita		1.213	1.000	1.000	2.000	0.409
Indpendensi Komite Audit		50,962.960	66,667.000	0.000	66,667.000	26,895.536
Keahlian Komite Audit		43,113.983	33,333.000	0.000	66,667.000	25,258.783
Rapat Komite Audit		5.701	4.000	2.000	20.000	3.061

**Lampiran 6 Hasil Convergen Validity dan Average Variance Extracted**

	Cronbach's Alpha	rho_A	Composite Reliability	Average Variance Extracted (AVE)
Rapat Komite Audit	1.000	1.000	1.000	1.000
Keahlian Komite Audit	1.000	1.000	1.000	1.000
Manajemen Laba	1.000	1.000	1.000	1.000
Dewan Komisaris Wanita	1.000	1.000	1.000	1.000
Independensi Komite Audit	1.000	1.000	1.000	1.000

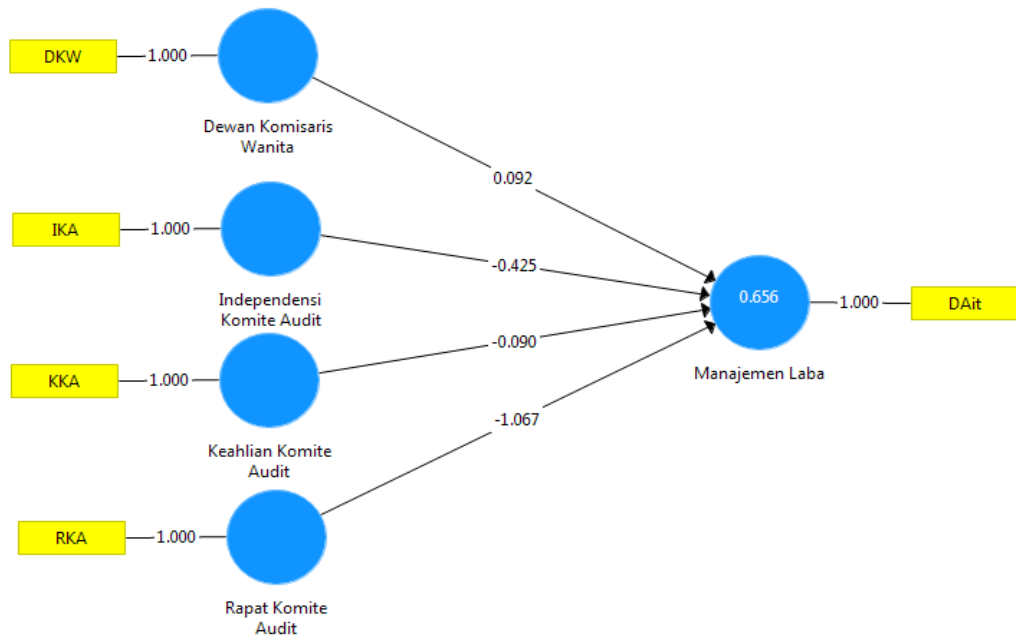
**Lampiran 7 Hasil Discriminant Validity dan Composite Reliability**

	Dewan Komisaris Wanita	Independensi Komite Audit	Keahlian Komite Audit	Rapat Komite Audit	Manajemen Laba
DKW	1.000	0.199	0.077	-0.358	0.382
IKA	0.199	1.000	0.451	-0.764	0.368
KKA	0.077	0.451	1.000	-0.386	0.137
RKA	-0.358	-0.764	-0.386	1.000	-0.740
Dait	0.382	0.368	0.137	-0.740	1.000



**Lampiran 8 Hasil R-Square**

	R Square	R Square Adjusted
Manajemen Laba	0.3739	0.3590

**Lampiran 9 Gambar PLS Alogarithm**

### Lampiran 10 Hasil Uji T Statistik

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	T Statistics ( O/STDEV )	P Values
Dewan Komisaris Wanita -> Manajemen Laba	-0.1776	-0.1928	0.0613	28.969	0.0020
Independensi Komite Audit -> Manajemen Laba	-0.5435	-0.5008	0.1971	27.581	0.0030
Keahlian Komite Audit -> Manajemen Laba	-0.2060	-0.1927	0.0893	23.073	0.0107
Rapat Komite Audit -> Manajemen Laba	-0.8356	-0.8080	0.1589	52.590	0.0000