

LAMPIRAN- LAMPIRAN

Lampiran 1

Daftar Sampel Perusahaan Manufaktur

No	Kode	Perusahaan	Mempublikasi Lap. Keuangan			Menggunakan Rupiah	Mengalami Keuntungan		
			2015	2016	2017		2015	2016	2017
1	ADES	Akasha Wira International Tbk	V	V	V	V	V	V	V
2	ADMG	Polychem Indonesia Tbk	V	V	V	X	X	X	X
3	AISA	Tiga Pilar Sejahtera Food Tbk	V	V	V	V	V	V	X
4	AKKU	Alam Karya Unggul Tbk	X	V	V	V	X	V	X
5	AKPI	Argha Karya Prima Industry Tbk	V	V	V	V	V	V	V
6	ALKA	Alaska Industrindo Tbk	V	V	V	V	V	V	V
7	ALMI	Alumindo Light Metal Industry Tbk	V	V	V	V	X	X	V
8	ALTO	Tri Banyan Tirta Tbk	V	V	V	V	X	X	X
9	AMFG	Asahimas Flat Glass	V	V	V	V	V	V	X
10	AMIN	Ateliers Mecaniques D'Indonesie Tbk	V	V	V	V	V	V	V
11	APLI	Asiaplast Industries Tbk	V	V	V	V	V	V	X
12	ARGO	Argo Pantes Tbk	V	V	V	X	X	X	X
13	ARNA	Arwana Citra Mulia Tbk	X	V	V	V	V	V	V
14	ASII	Astra International Tbk	V	V	V	V	V	V	V
15	AUTO	Astra Auto Part Tbk	V	V	V	V	V	V	V
16	BAJA	Saranacentral Bajatama Tbk	V	V	V	V	X	V	X
17	BATA	Sepatu Bata Tbk	V	V	V	V	V	V	V
18	BIMA	Primarindo Asia Infrastructure Tbk	V	V	V	V	X	V	V

19	BOLT	Garuda Metalindo Tbk	V	X	V	V	V	V	V
20	BRAM	Indo Kordsa Tbk	V	V	V	X	V	V	V
21	BRNA	Berlina Tbk	V	V	V	V	X	V	X
22	BRPT	Barito Pasific Tbk	V	V	V	X	V	V	V
23	BTON	Beton Jaya Manunggal Tbk	V	V	V	V	V	X	V
24	BUDI	Budi Acid Jaya Tbk	V	V	V	V	V	V	V
25	CEKA	Cahaya Kalbar Tbk	V	V	V	V	V	V	V
26	CINT	Chitose Internasional Tbk	V	V	V	V	V	V	V
27	CNTX	Centex Tbk	V	V	V	X	X	V	X
28	CPIN	Charoen Pokphand indonesia Tbk	V	V	V	V	V	V	V
29	CTBN	Citra Turbindo Tbk	V	V	V	X	V	X	X
30	DAJK	Dwi Aneka Jaya Kemasindo Tbk	V	V	X	V	X	X	-
31	DLTA	Delta Djakarta Tbk	V	V	V	V	V	V	V
32	DPNS	Duta Pertiwi Nusantara	V	V	V	V	V	V	V
33	DVLA	Darya Varia Laboratoria Tbk	V	V	V	V	V	V	V
34	EKAD	Ekadharma International Tbk	V	V	V	V	V	V	V
35	ERTX	Eratex Djaya Tbk	V	V	V	X	V	V	X
36	ESTI	Ever Shine Textile Industry Tbk	V	V	V	X	X	V	X
37	ETWA	Eterindo Wahanatama Tbk	V	V	X	V	X	X	-
38	FASW	Fajar Surya Wisesa	V	V	V	V	X	V	V
39	FPNI	Titan Kimia Nusantara Tbk	V	V	V	X	V	V	X
40	GDST	Gunawan Dianjaya Steel Tbk	V	V	V	V	X	V	V
41	GDYR	Goodyear Indonesia Tbk	V	V	V	X	X	V	X
42	GGRM	Gudang Garam Tbk	V	V	V	V	V	V	V

43	GJTL	Gajah Tunggal Tbk	V	V	V	V	X	V	V
44	HDTX	Pan Asia Indosyntec Tbk	V	V	V	V	X	X	X
45	HMSP	Hanjaya Mandala Sampoerna Tbk	V	V	V	V	V	V	V
46	ICBP	Indofood CBP Sukses Makmur	V	V	V	V	V	V	V
47	IGAR	Champion Pasific Indonesia Tbk	V	V	V	V	V	V	V
48	IKAI	Inti Keramik Alam Asri Industri Tbk	V	V	V	V	X	X	X
49	IKBI	Sumi Indo Kabel Tbk	V	V	V	X	V	V	V
50	IMAS	Indomobil Sukses International Tbk	V	V	V	V	X	X	X
51	IMPC	Impac Pratama Industri Tbk	V	V	V	V	V	V	V
52	INAF	Indofarma Tbk	V	V	V	V	V	X	X
53	INAI	Indal Aluminium Industry Tbk	V	V	V	V	V	V	V
54	INCI	Intan Wijaya International Tbk	V	V	V	V	V	V	V
55	INDF	Indofood Sukses Makmur Tbk	V	V	V	V	V	V	V
56	INDR	Indo Rama Synthetic Tbk	V	V	V	X	V	V	V
57	INDS	Indospring Tbk	V	V	V	V	V	V	V
58	INKP	Indah Kiat Pulp & paper Tbk	V	V	V	X	V	V	V
59	INRU	Toba Pulp Lestari Tbk	V	V	V	X	X	V	V
60	INTP	Indocement Tunggal Prakasa Tbk	V	V	V	V	V	V	V
61	IPOL	Indopoly Swakarsa Industry Tbk	V	V	V	X	V	V	V
62	ISSP	Stell Pipe Industry of Indonesia Tbk	X	V	V	V	V	V	V
63	ITMA	Itamaraya Tbk	V	V	V	X	V	V	V
64	JECC	Jembo Cable Company Tbk	V	V	V	V	V	V	V
65	JKSW	Jakarta Kyoei Steel Work LTD Tbk	V	V	V	V	X	X	-
66	JPFA	Japfa Comfeed Indonesia	V	V	V	V	V	V	V

67	JPRS	Jaya Pari Steel Tbk	V	V	X	V	X	X	-
68	KAEF	Kimia Farma Tbk	V	V	V	V	V	V	V
69	KARW	Karwell Indonesia Tbk	V	V	V	X	X	V	V
70	KBLI	KMI Wire and Cable Tbk	V	V	V	V	V	V	V
71	KBLM	Kabelindo Murni Tbk	V	V	V	V	V	V	V
72	KBRI	Kertas Basuki Rachmat Indonesia Tbk	V	V	V	V	X	X	X
73	KDSI	Kedawang Setia Industrial Tbk	V	V	V	V	V	V	V
74	KIAS	Keramika Indonesia Assosiasi Tbk	V	V	V	V	X	X	X
75	KICI	Kedaung Indag Can Tbk	V	V	V	V	X	V	V
76	KINO	Kino Indonesia Tbk	X	V	V	V	V	V	V
77	KLBF	Kalbe Farma Tbk	V	V	V	V	V	V	V
78	KRAH	Grand Kartech Tbk	V	V	V	V	X	V	X
79	KRAS	Krakatau Steel Tbk	V	V	V	X	X	X	X
80	LION	Lion Metal Works Tbk	V	V	V	V	V	V	V
81	LMPI	Langgeng Makmur Industry Tbk	V	V	V	V	V	V	X
82	LMSH	Lionmesh Prima Tbk	V	V	V	V	V	V	V
83	LPIN	Multi Prima Sejahtera Tbk	V	V	V	V	X	X	V
84	MAIN	Malindo Feedmill Tbk	V	V	V	V	X	V	V
85	MASA	Multistrada Arah Sarana Tbk	V	V	V	X	X	X	X
86	MBTO	Martino Berto Tbk	V	V	V	V	X	V	X
87	MERK	Merck Tbk	V	V	V	V	V	V	V
88	MLBI	Multi Bintang Indonesia Tbk	X	V	V	V	V	V	V
89	MLIA	Mulia Industrindo Tbk	V	V	V	V	X	V	V
90	MRAT	Mustika Ratu Tbk	V	V	V	V	V	X	X

91	MYOR	Mayora Indah Tbk	V	V	V	V	V	V	V
92	MYRX	Hanson International Tbk	X	V	V	V	V	V	X
93	MYTX	Apac Citra Centertex Tbk	V	V	V	V	X	X	X
94	NIKL	Pelat Timah Nusantara	V	V	V	X	X	V	V
95	NIPS	Nipress Tbk	X	V	V	V	V	V	V
96	PBRX	Pan Brothers Tbk	V	V	V	X	V	V	V
97	PICO	Pelangi Indah Canindo Tbk	V	V	V	V	V	V	V
98	POLY	Asia Pasific Fibers Tbk	V	V	V	X	X	X	X
99	PRAS	Prima Alloy Steel Universal Tbk	V	V	V	V	V	X	X
100	PSDN	Prashida Aneka Niaga Tbk	V	V	V	V	X	X	V
101	PTSN	Sat Nusa Persada Tbk	V	V	V	X	V	V	V
102	PYFA	Pyridam Farma Tbk	V	V	X	V	V	-	-
103	RICY	Ricky Putra Globalindo Tbk	V	V	V	V	V	V	V
104	RMBA	Bentoel International Investama Tbk	V	V	V	V	X	X	X
105	ROTI	Nippon Indosari Corporindo Tbk	V	V	V	V	V	V	V
106	SCCO	Supreme Cable Manufacturing and Commerce	V	V	V	V	V	V	V
107	SCPI	Schering Plough Indonesia Tbk	V	X	X	V	V	-	-
108	SIAP	Sekawan Intipratama Tbk	V	X	V	V	X	X	X
109	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	V	V	V	V	V	V	V
110	SIMA	Siwani Makmur Tbk	V	V	V	V	X	X	V
111	SIPD	Siearad Produce Tbk	V	V	V	V	X	V	X
112	SKBM	Sekar Bumi Tbk	V	V	V	V	V	V	V
113	SKLT	Sekar Laut Tbk	X	V	V	V	V	V	V
114	SMBR	Semen Baturaja Persero Tbk	V	V	X	V	V	V	-

115	SMCB	Holcim Indonesia Tbk	V	V	V	V	V	X	-
116	SMGR	Semen Gresik Tbk	V	V	V	V	V	V	V
117	SMSM	Selamat Sempurna Tbk	V	V	V	V	V	V	V
118	SPMA	Suparma Tbk	V	V	V	V	X	V	V
119	SQBI & SQBB	Taisho Pharmaceutical Indonesia Tbk	X	V	V	V	V	V	V
120	SRIL	Sri Rejeki Isman Tbk	V	V	V	X	V	V	V
121	SRSN	Indo Acitama Tbk	V	V	V	V	V	V	V
122	SSTM	Sunson Textile Manufacturer Tbk	V	V	V	V	X	X	X
123	STAR	Star Petrochem Tbk	V	V	V	V	V	V	V
124	STTP	Siantar Top Tbk	V	V	X	V	V	V	-
125	SULI	Sumalindo Lestari Jaya Tbk	V	V	V	X	V	V	V
126	TALF	Tunas Alfin Tbk	V	V	V	V	V	V	V
127	TBMS	Tembaga Mulia Semanan Tbk	V	V	V	X	V	V	V
128	TCID	Mandom Indonesia Tbk	V	V	V	V	V	V	V
129	TFCO	Tifico Fiber Indonesia Tbk	V	V	V	X	X	V	-
130	TIRT	Tirta Mahakam Resource Tbk	V	V	V	V	V	V	V
131	TKIM	Pabrik Kertas Tjiwi Kimia	V	V	V	X	V	V	V
132	TOTO	Surya Toto Indonesia Tbk	V	V	V	V	V	V	V
133	TPIA	Chandra Asri Petrochemical	V	V	V	X	V	V	V
134	TRIS	Trisula International Tbk	V	V	V	V	V	V	V
135	TRST	Trias Sentosa Tbk	X	V	V	V	V	V	V
136	TSPC	Tempo Scan Pasific Tbk	V	V	V	V	V	V	V
137	ULTJ	Ultrajaya Milk Industry and Trading Company	V	V	V	V	V	V	V

		Tbk							
138	UNIC	Unggul Indah Cahaya Tbk	V	V	V	X	X	V	V
139	UNIT	Nusantara Inti Corpora Tbk	V	V	V	V	V	V	V
140	UNVR	Unilever Indonesia Tbk	V	V	V	V	V	V	V
141	VOKS	Voksel Electric Tbk	X	V	V	V	V	V	V
142	WIIM	Wsmilak Inti Makmur tbk	V	V	V	V	V	V	V
143	WTON	Wijaya Karya Beton	X	V	V	V	V	V	V
144	YPAS	Yana Prima Hasta Persada Tbk	V	V	V	V	X	X	X

Lampiran 2

Tabulasi

	KODE	TAHUN	ETR	KI	KOMIND	KA	KMTAUD	ROA	LEV	RISK
1	ADES	2015	0.1258	0.9194	0.3333	0	3	0.0503	0.4973	0.0156
		2016	0.0492	0.9152	0.3333	0	3	0.0729	0.4992	0.0156
		2017	0.2202	0.9152	0.3333	0	3	0.0457	0.4667	0.0156
2	AKPI	2015	7.2366	0.7509	0.3333	1	3	0.0096	0.6158	0.0107
		2016	3.9110	0.7509	0.3333	1	3	0.0200	0.5718	0.0107
		2017	17.2973	0.7473	0.3333	1	3	0.0049	0.5896	0.0107
3	ALKA	2015	22.1702	0.9492	0.0000	0	3	0.0004	0.5711	0.0397
		2016	4.8228	0.9284	0.0000	0	3	0.0038	0.5527	0.0397
		2017	0.1911	0.9090	0.0000	0	3	0.0407	0.7428	0.0397
4	AMIN	2015	-0.0521	0.7550	0.5000	0	3	0.0943	0.3589	0.0560

		2016	0.0633	0.7550	0.5000	0	3	0.1278	0.4004	0.0560
		2017	0.0398	0.7550	0.5000	0	3	0.1083	0.4953	0.0560
5	APLI	2015	15.2956	0.9176	0.3333	1	3	0.0039	0.2821	0.0507
		2016	0.5497	0.9356	0.2500	1	3	0.0793	0.2161	0.0507
		2017	1.4634	0.8686	0.3333	1	3	0.0318	0.4302	0.0507
6	ASII	2015	0.0740	0.5015	0.2727	1	4	0.0670	0.4845	0.0140
		2016	0.0514	0.5015	0.2500	1	4	0.0699	0.4657	0.0140
		2017	0.0670	0.5011	0.2727	1	4	0.0627	0.4712	0.0140
7	AUTO	2015	1.4172	0.8002	0.3000	1	3	0.0195	0.2926	0.0074
		2016	0.7370	0.8000	0.3750	1	3	0.0357	0.2789	0.0074
		2017	0.9388	0.8000	0.3750	1	3	0.0315	0.2712	0.0074
8	BATA	2015	0.0848	0.8710	0.2000	1	3	0.1621	0.3119	0.0557
		2016	0.2773	0.8710	0.2500	1	3	0.0522	0.3077	0.0557
		2017	0.2292	0.8770	0.2500	1	3	0.0627	0.3230	0.0557
9	BUDI	2015	7.0641	0.5593	0.5000	0	3	0.0065	0.6616	0.0016
		2016	5.3639	0.5306	0.3333	0	3	0.0132	0.6026	0.0016
		2017	4.8429	0.5340	0.3333	0	3	0.0155	0.5936	0.0016
10	CEKA	2015	0.0003	0.9277	0.3333	1	3	14.5182	8.2657	0.4276
		2016	0.0044	0.9201	0.3333	1	3	5.7492	2.1693	0.4276
		2017	0.3396	0.8702	0.3333	1	3	0.0772	0.3518	0.4276
11	CINT	2015	0.1114	0.7000	0.5000	0	3	0.0928	0.1769	0.0167
		2016	0.2647	0.7001	0.5000	0	3	0.0595	0.1826	0.0167
		2017	0.2861	0.6662	0.5000	0	3	0.0622	0.1979	0.0167
12	CPIN	2015	0.1137	0.5553	0.2000	1	4	0.0750	0.4911	0.0349
		2016	0.0127	0.5553	0.2500	1	4	0.0916	0.4151	0.0349

		2017	0.0165	0.5553	0.3333	1	4	0.1018	0.3597	0.0349
13	DLTA	2015	0.0000	0.8167	0.4000	1	3	0.1842	0.1817	0.0345
		2016	0.0000	0.8167	0.4000	1	3	0.2161	0.1548	0.0345
		2017	0.0000	0.8167	0.4000	1	3	0.2087	0.1463	0.0345
		2017	0.0000	0.8167	0.4000	1	3	0.2087	0.1463	0.0345
14	DPNS	2015	1.6383	0.6535	0.3333	0	5	0.0372	0.1209	0.0086
		2016	1.8046	0.6557	0.3333	0	5	0.0352	0.1110	0.0086
		2017	3.5618	0.6557	0.3333	0	5	0.0193	0.1318	0.0086
15	DVLA	2015	0.2387	0.9300	0.5000	1	3	0.0757	0.2926	0.0305
		2016	0.1074	0.9213	0.4286	1	3	0.0948	0.2950	0.0305
		2017	0.0956	0.9213	0.4286	1	3	0.0989	0.3197	0.0305
16	EKAD	2015	0.0187	0.7545	0.5000	0	3	0.0780	0.2508	0.0567
		2016	2.3705	0.7545	0.5000	0	3	0.4372	0.1573	0.0567
		2017	6.1575	0.7681	0.3333	0	3	0.0956	0.1681	0.0567
17	GGRM	2015	0.0253	0.7647	0.5000	1	3	0.1017	0.4015	0.0147
		2016	0.0243	0.7609	0.5000	1	3	0.1046	0.3715	0.0147
		2017	0.0178	0.7555	0.5000	1	3	0.1162	0.3681	0.0147
18	HMSP	2015	0.0020	0.9818	0.2000	1	3	0.2724	0.1577	0.0442
		2016	0.0020	0.9250	0.3333	1	3	0.2948	0.1960	0.0442
		2017	0.0020	0.9250	0.4000	1	3	0.2937	0.2093	0.0442
19	ICBP	2015	0.0581	0.8053	0.5000	1	3	0.1139	0.3830	0.0270
		2016	0.0478	0.8053	0.5000	1	3	0.1258	0.3599	0.0270
		2017	0.0410	0.8000	0.5000	1	3	0.1121	0.3572	0.0270
20	IGAR	2015	0.1751	0.8482	0.5000	0	3	0.1375	0.1914	0.0459
		2016	0.0518	0.8482	0.5000	0	3	0.1680	0.1495	0.0459
		2017	0.1096	0.8482	0.3333	0	3	0.1411	0.1385	0.0459

21	IMPC	2015	0.0540	0.6896	0.5000	0	3	0.0738	0.3452	0.0120
		2016	0.0828	0.6897	0.3333	0	3	0.0529	0.4615	0.0120
		2017	0.1342	0.6754	0.5000	0	3	0.0398	0.4383	0.0120
22	INAI	2015	0.1001	0.7792	0.5000	0	3	0.0215	0.8197	0.0025
		2016	0.0769	0.7720	0.5000	0	3	0.0266	0.8073	0.0025
		2017	0.0703	0.7793	0.5000	0	3	0.0318	0.7715	0.0025
23	INCI	2015	0.2604	0.4636	0.3333	0	3	0.1039	0.0914	0.0163
		2016	0.0555	0.4636	0.3333	0	3	0.3363	0.0985	0.0163
		2017	0.3124	0.4887	0.3333	0	3	0.0545	0.1166	0.0163
24	INDF	2015	0.4175	0.5009	0.3750	1	3	0.0530	0.5304	0.0165
		2016	0.3126	0.5009	0.3750	1	3	0.0607	0.4653	0.0165
		2017	0.3351	0.5007	0.3750	1	3	0.0585	0.4683	0.0165
25	INDS	2015	0.0000	0.8855	0.3333	0	3	0.0519	0.2486	0.0319
		2016	0.2990	0.8855	0.3333	0	3	0.0584	0.1652	0.0319
		2017	0.2617	0.8811	0.3333	0	3	0.0467	0.1190	0.0319
26	INTP	2015	0.0244	0.6403	0.2857	1	3	0.1541	0.1365	0.0595
		2016	0.0421	0.6403	0.2857	1	3	0.1260	0.1331	0.0595
		2017	0.0436	0.5100	0.2857	1	3	0.0644	0.1492	0.0595
27	JECC	2015	0.2986	0.9015	0.6667	0	3	0.1531	0.7293	0.0581
		2016	123.1173	0.9015	0.6667	0	3	0.0003	0.7037	0.0581
		2017	0.8620	0.9015	0.6667	0	3	0.0432	0.7161	0.0581
28	JPFA	2015	0.0105	0.5770	1.0000	0	3	0.0539	0.6439	0.0571
		2016	0.0408	0.5892	0.7500	0	3	0.1457	0.5131	0.0571
		2017	0.1542	0.6298	0.5000	0	3	0.0525	0.5355	0.0571
29	KAEF	2015	0.2399	0.9003	0.5000	0	4	0.0581	0.4246	0.0130

		2016	0.0280	0.9003	0.4000	0	4	0.0535	0.5076	0.0130
		2017	0.0295	0.9003	0.4000	0	4	0.0544	0.5780	0.0130
30	KBLI	2015	0.3643	0.7372	0.4000	1	3	0.0752	0.3380	0.0727
		2016	0.2185	0.5851	0.4000	1	3	0.1721	0.2939	0.0727
		2017	0.2063	0.5507	0.3333	1	3	0.1191	0.4071	0.0727
31	KBLM	2015	0.0252	0.8927	0.6667	0	3	0.0180	0.5469	0.0175
		2016	0.0116	0.9050	0.6667	0	3	0.0315	0.4983	0.0175
		2017	0.1370	0.9050	0.6667	0	3	0.0356	0.3593	0.0175
32	KDSI	2015	4.6879	0.8084	0.3333	0	3	0.0059	0.6781	0.0299
		2016	0.8488	0.8100	0.2500	0	3	0.0358	0.6325	0.0299
		2017	0.4760	0.8394	0.2500	0	3	0.0519	0.6345	0.0299
33	KLBF	2015	0.0108	0.5671	0.2857	1	3	0.1521	0.2014	0.0158
		2016	0.0140	0.5794	0.2857	1	3	0.1546	0.1814	0.0158
		2017	0.0129	0.5677	0.2857	1	3	0.1476	0.1638	0.0158
34	LION	2015	0.2911	0.5794	0.3333	0	3	0.0774	0.2889	0.0304
		2016	0.0501	0.5671	0.3333	0	3	0.0537	0.3138	0.0304
		2017	0.2080	0.5770	0.3333	0	3	0.0136	0.3367	0.0304
35	LMSH	2015	5.3729	0.5740	0.3333	0	3	0.0060	0.1595	0.0399
		2016	0.7611	0.5780	0.3333	0	3	0.0329	0.2795	0.0399
		2017	0.3320	0.5198	0.3333	0	3	0.0805	0.1957	0.0399
36	MERK	2015	0.0000	0.8665	0.2000	1	3	0.2319	0.2620	0.0174
		2016	0.0000	0.8665	0.2000	1	3	0.2069	0.2168	0.0174
		2017	0.0000	0.8665	0.2000	1	3	0.1708	0.2734	0.0174
37	MYOR	2015	0.0035	0.3307	0.6667	0	3	0.1117	0.5420	0.0184
		2016	0.0182	0.3307	0.6667	0	3	0.1041	0.5152	0.0184

		2017	0.0084	0.8429	0.6667	0	3	0.1093	0.5069	0.0184
38	PICO	2015	0.0609	0.9410	0.3333	0	2	0.0273	0.5921	0.0015
		2016	0.0171	0.9410	0.3333	0	2	0.0202	0.4635	0.0015
		2017	0.1497	0.9222	0.3333	0	2	0.0234	0.4496	0.0015
		2017	0.1497	0.9222	0.3333	0	2	0.0234	0.4496	0.0015
39	RICY	2015	0.0129	0.4804	0.3333	0	3	0.0103	0.6661	0.0118
		2016	0.0818	0.4804	0.3333	0	3	0.0103	0.6799	0.0118
		2017	0.1198	0.5351	0.3333	0	3	0.0120	0.6870	0.0118
40	ROTI	2015	0.0418	0.7075	0.3333	1	3	0.0974	0.5608	0.0346
		2016	0.0613	0.6937	0.3333	1	3	0.0902	0.5058	0.0346
		2017	0.2707	0.7028	0.3333	1	3	0.0297	0.3815	0.0346
41	SCCO	2015	0.0344	0.6726	0.3333	0	3	0.0860	0.4798	0.0480
		2016	0.0161	0.7115	0.3333	0	3	0.1396	0.5019	0.0480
		2017	0.0668	0.7115	0.3333	0	3	0.0672	0.3204	0.0480
42	SIDO	2015	0.0016	0.8100	0.4000	0	3	0.1566	0.0707	0.0184
		2016	0.0064	0.8100	0.4000	0	3	0.1579	0.0769	0.0184
		2017	0.0321	0.8100	0.4000	1	3	0.1690	0.0831	0.0184
43	SKBM	2015	0.1385	0.8455	0.3333	0	3	0.0528	0.5499	0.0206
		2016	0.6463	0.8366	0.3333	0	3	0.0211	0.6322	0.0206
		2017	1.0788	0.6097	0.3333	0	3	0.0159	0.3696	0.0206
44	SMGR	2015	0.0037	0.5101	0.2857	1	4	0.1222	0.2808	0.0326
		2016	0.0102	0.5101	0.2857	1	4	0.0988	0.3087	0.0326
		2017	0.0143	0.5101	0.2857	1	4	0.0349	0.3783	0.0326
45	SMSM	2015	0.0228	0.5813	0.3333	1	4	0.2009	0.3513	0.0272
		2016	0.0264	0.5813	0.3333	1	4	0.2104	0.2992	0.0272
		2017	0.0221	0.8761	0.3333	1	4	0.2273	0.2518	0.0272

46	SRSN	2015	0.0776	0.8958	0.5000	0	3	0.0280	0.4076	0.0465
		2016	0.2038	0.8958	0.5000	0	3	0.0864	0.4394	0.0465
		2017	-0.1986	0.8329	0.5000	0	3	0.2711	3.6343	0.0465
47	STAR	2015	1.4550	0.5442	0.5000	0	3	0.0004	0.3283	0.0039
		2016	2.3610	0.4819	0.5000	0	3	0.0005	0.2900	0.0039
		2017	5.0174	0.4078	0.5000	0	3	0.0010	0.2024	0.0039
48	TALF	2015	0.0869	0.9920	0.3333	0	3	0.0837	0.1935	0.0292
		2016	0.0150	0.9942	0.3333	0	3	0.4602	0.1472	0.0292
		2017	0.3618	0.9922	0.3333	0	3	0.0233	0.1445	0.0292
49	TCID	2015	0.0457	0.7899	0.4000	1	3	0.2599	0.1764	0.0818
		2016	0.2120	0.7392	0.4000	1	3	0.0690	0.1839	0.0818
		2017	0.1912	0.7220	0.4000	1	3	0.0758	0.2132	0.0818
50	TIRT	2015	1.4702	0.7954	0.3333	0	3	0.0227	0.8805	0.0172
		2016	0.3865	0.7933	0.3333	0	3	0.0437	0.8446	0.0172
		2017	14.3097	0.7782	0.5000	0	3	0.0012	0.8559	0.0172
51	TOTO	2015	0.0651	0.9620	0.4000	1	3	0.1385	0.3886	0.0266
		2016	0.2580	0.9236	0.4000	1	3	0.0605	0.4097	0.0266
		2017	0.2236	0.9146	0.4000	1	3	0.0987	0.4007	0.0266
52	TRIS	2015	0.1987	0.6700	0.3333	0	3	0.0656	0.4268	0.0246
		2016	0.1924	0.6695	0.3333	0	3	0.0342	0.4581	0.0246
		2017	0.5102	0.6520	0.3333	0	3	0.0261	0.3463	0.0246
53	TSPC	2015	0.0426	0.7752	0.7500	0	3	0.0925	0.3099	0.0160
		2016	0.0539	0.7906	0.7500	0	3	0.0800	0.2962	0.0160
		2017	0.0730	0.7906	0.6000	0	3	0.0750	0.3165	0.0160
54	ULTJ	2015	0.0061	0.6450	0.3333	0	3	0.1481	0.2097	0.0360

		2016	0.0085	0.6213	0.3333	0	3	0.1651	0.1769	0.0360
		2017	0.0000	0.6213	0.3333	0	3	0.1372	0.1886	0.0360
55	UNIT	2015	15.0467	0.5479	0.5000	0	3	0.0016	0.4724	0.0164
		2016	14.1132	0.2940	0.5000	0	3	0.0019	0.4363	0.0164
		2017	11.8840	0.2940	0.5000	0	3	0.0025	0.4248	0.0164
56	UNVR	2015	0.0034	0.8500	0.8000	1	3	0.3728	0.6931	0.0387
		2016	0.0022	0.8500	0.8000	1	3	0.3558	0.7191	0.0387
		2017	0.0021	0.8499	0.8000	1	3	0.3705	0.7264	0.0387
57	WIIM	2015	0.0392	0.7146	0.3333	0	3	0.0936	0.2972	0.0438
		2016	0.0533	0.7126	0.3333	0	3	0.0738	0.2678	0.0438
		2017	0.3278	0.6705	0.3333	0	3	0.0331	0.2020	0.0438

LAMPIRAN 3**Tabel Ststistik Deskriptif**

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
ETR	106	-.0521	.3643	.103863	.1061002
KI	106	.4636	.9922	.733766	.1490284
KOMID	106	.2000	.7500	.392644	.1186631
KMAUD	106	2	4	3.10	.389
ROA	106	.0103	.2161	.091829	.0507853
LEV	106	.0707	.6870	.342997	.1450070
RISK	106	.0015	.0727	.029703	.0839778
Valid N (listwise)	106				

LAMPIRAN 4**Tabel Variabel Dummy**

	frequency	percent	Valid Percent	Cumulative Percent
Valid 0	61	57.5	57.5	57.5
1	45	42.5	42.5	100.0
Total	106	100.0	100.0	

LAMPIRAN 5**Tabel Uji Normalitas**

(Sebelum outlier)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		171
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	9.75481497
Most Extreme Differences	Absolute	.336
	Positive	.336
	Negative	-.290
Test Statistic		.336
Asymp. Sig. (2-tailed)		.000
a. Test distribution is Normal.		

Tabel Uji Normalitas

(Sesudah outlier)

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		106
Normal Parameters ^a	Mean	.001967
	Std. Deviation	.0839778
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.063
Test Statistic		.1.022
Asymp. Sig. (2-tailed)		.247
a. Test distribution is Normal.		

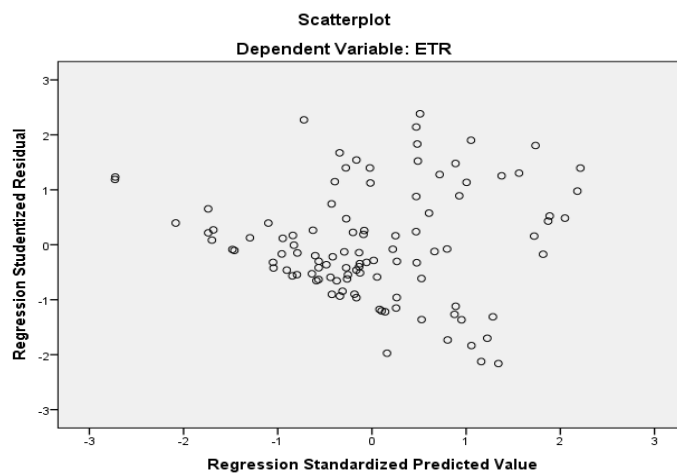
LAMPIRAN 6

Tabel Uji Autokorelasi

Model Summary ^b	
Model	Durbin-Watson
1	1.740
a. Predictors: (Constant), RISK, KMAUD, KOMIND, LEV, KUAD, KI, ROA	
b. Dependent Variable: ETR	

LAMPIRAN 7

Gambar Uji Heteroskedastisitas



LAMPIRAN 8

Tabel Uji Heteroskedastisitas dengan Uji Glejser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.045	.108		.421	.674
	KI	.000	.001	-.040	-.358	.721
	KOMIND	.004	.079	.006	.053	.958
	KUAD	.009	.021	.052	.421	.675
	KMAUD	-.005	.025	-.024	-.211	.834
	ROA	-.123	.222	-.075	-.554	.581
	LEV	-.033	.070	-.057	-.472	.638
	RISK	.226	.541	.044	.419	.676

LAMPIRAN 9

Tabel Uji Multikolonieritas

Coefficients ^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	KI	.803	1.246
	KOMIND	.813	1.230
	KUAD	.666	1.502
	KMAUD	.780	1.283
	ROA	.560	1.786
	LEV	.684	1.461
	RISK	.913	1.095

LAMPIRAN 10

Tabel Uji Regresi Linear Berganda

Coefficients ^a				
Model		Unstandardized Coefficients		Standardized Coefficients
		B	Std. Error	Beta
1	(Constant)	423	.108	
	KI	-.032	.063	-.046
	KOMIND	-.017	.079	.019
	KUAD	.042	.021	.194
	KMAUD	-.033	.025	-.119
	ROA	-.1585	.222	-.759
	LEV	-.293	.070	-.400
	RISK	1.360	.541	.210

LAMPIRAN 11**Tabel Uji Koefisien Determinasi**

Model Summary^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.615 ^a	.378	.334	.0865968
a. Predictors: (Constant), RISK, KMAUD, KOMIND, LEV, KUAD, KI, ROA				
b. Dependent Variable: ETR				

LAMPIRAN 12**Tabel Uji F**

ANOVA^b						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.444	7	.064	8.518	.000 ^b
	Residual	.735	98	.007		
	Total	1.182	105			
a. Predictors: (Constant), RISK, KMAUD, KOMIND, LEV, KUAD, KI, ROA						
b. Dependent Variable: ETR						

LAMPIRAN 13**Tabel Uji t**

Coefficients^a				
Model		t	Sig.	Keterangan
1	(Constant)	3.933	.000	
	KI	-.512	.610	Hipotesis ditolak
	KOMIND	-.212	.832	Hipotesis ditolak
	KUAD	1.991	.049	Hipotesis ditolak
	KMAUD	-1.321	.190	Hipotesis ditolak
	ROA	-7.126	.000	Hipotesis ditolak
	LEV	-4.156	.000	Hipotesis diterima
	RISK	2.514	.014	Hipotesis diterima