

LAMPIRAN A
DATA PERUSAHAAN

DATA PERUSAHAAN 2014-2016

No	Kode	Perusahaan	Tidak Mempublikasi kan Secara Konsisten	Tidak Menggunakan Uang Rupiah	Mengalami Kerugian
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			
11	APLI	Asiaplast Industries Tbk			
12	ARGO	Argo Pantes Tbk		✓	
13	ARNA	Arwana Citra Mulia Tbk	✓		
14	ASII	Astra International Tbk	✓		
15	AUTO	Astra Auto Part Tbk	✓		
16	BAJA	Saranacental Bajatama Tbk			✓
17	BATA	Sepatu Bata Tbk	✓		
18	BIMA	Primarindo Asia Infrastructure Tbk			✓
19	BRAM	Indo Kordsa Tbk		✓	
20	BRNA	Berlina Tbk			✓
21	BRPT	Barito Pasific Tbk		✓	
22	BTON	Beton Jaya Manunggal Tbk			✓
23	BUDI	Budi Acid Jaya Tbk			
24	CEKA	Cahaya Kalbar Tbk	✓		
25	CINT	Chitose Internasional Tbk			
26	CNTX	Centex Tbk		✓	
27	CPIN	Charoen Pokphand indonesia Tbk			
28	CTBN	Citra Turbindo Tbk			✓
29	DAJK	Dwi Aneka Jaya Kemasindo Tbk			✓
30	DLTA	Delta Djakarta Tbk			
31	DPNS	Duta Pertiwi Nusantara			
32	DVLA	Darya Varia Laboratoria Tbk			
33	EKAD	Ekadharma International Tbk			
34	ERTX	Eratex Djaya Tbk		✓	
35	ESTI	Ever Shine Textile Industry Tbk		✓	
36	ETWA	Eterindo Wahanatama Tbk	✓		
37	FASW	Fajar Surya Wisesa			✓

38	FPNI	Titan Kimia Nusantara Tbk		✓	
39	GDST	Gunawan Dianjaya Steel Tbk			✓
40	GDYR	Goodyear Indonesia Tbk		✓	
41	GGRM	Gudang Garam Tbk			
42	GJTL	Gajah Tunggal Tbk			✓
43	HDTX	Pan Asia Indosyntec Tbk			✓
44	HMSP	Hanjaya Mandala Sampoerna Tbk			
45	ICBP	Indofood CBP Sukses Makmur			
46	IGAR	Champion Pasific Indonesia Tbk			
47	IKAI	Inti Keramik Alam Asri Industri Tbk	✓		
48	IKBI	Sumi Indo Kabel Tbk		✓	
49	IMAS	Indomobil Sukses International Tbk			✓
50	IMPC	Impac Pratama Industri Tbk			
51	INAF	Indofarma Tbk			✓
52	INAI	Indal Aluminium Industry Tbk	✓		
53	INCI	Intan Wijaya International Tbk			
54	INDF	Indofood Sukses Makmur Tbk			
55	INDR	Indo Rama Synthetic Tbk		✓	
56	INDS	Indospring Tbk			
57	INKP	Indah Kiat Pulp & paper Tbk		✓	
58	INRU	Toba Pulp Lestari Tbk		✓	
59	INTP	Indocement Tunggul Prakasa Tbk			
60	IPOL	Indopoly Swakarsa Industry Tbk		✓	
61	ISSP	Stell Pipe Industry of Indonesia Tbk	✓		
62	ITMA	Itamaraya Tbk		✓	
63	JECC	Jembo Cable Company Tbk			
64	JKSW	Jakarta Kyoei Steel Work LTD Tbk			✓
65	JPFA	Japfa Comfeed Indonesia			
66	JPRS	Jaya Pari Steel Tbk			✓
67	KAEF	Kimia Farma Tbk	✓		
68	KARW	Karwell Indonesia Tbk		✓	
69	KBLI	KMI Wire and Cable Tbk	✓		
70	KBLM	Kabelindo Murni Tbk			
71	KBRI	Kertas Basuki Rachmat Indonesia Tbk			✓
72	KDSI	Kedawang Setia Industrial Tbk			
73	KIAS	Keramika Indonesia Assosiasi Tbk			✓
74	KICI	Kedaung Indag Can Tbk			✓
75	KLBF	Kalbe Farma Tbk			
76	KRAH	Grand Kartech Tbk			✓
77	KRAS	Krakatau Steel Tbk		✓	
78	LION	Lion Metal Works Tbk	✓		

79	LMPI	Langgeng Makmur Industry Tbk	✓		
80	LMSH	Lionmesh Prima Tbk			
81	LPIN	Multi Prima Sejahtera Tbk			✓
82	MAIN	Malindo Feedmill Tbk			✓
83	MASA	Multistrada Arah Sarana Tbk		✓	
84	MBTO	Martino Berto Tbk			✓
85	MERK	Merck Tbk	✓		
86	MLBI	Multi Bintang Indonesia Tbk			
87	MLIA	Mulia Industrindo Tbk			✓
88	MRAT	Mustika Ratu Tbk			✓
89	MYOR	Mayora Indah Tbk			
90	MYRX	Hanson International Tbk	✓		
91	MYTX	Apac Citra Centertex Tbk		✓	
92	NIKL	Pelat Timah Nusantara		✓	
93	NIPS	Nippres Tbk	✓		
94	PBRX	Pan Brothers Tbk		✓	
95	PICO	Pelangi Indah Canindo Tbk	✓		
96	POLY	Asia Pasific Fibers Tbk		✓	
97	PRAS	Prima Alloy Steel Universal Tbk			✓
98	PSDN	Prashida Aneka Niaga Tbk			✓
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			
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	Sekar Bumi Tbk			
111	SKLT	Sekar Laut Tbk	✓		
112	SMBR	Semen Baturaja Persero Tbk			
113	SMCB	Holcim Indonesia Tbk			✓
114	SMGR	Semen Gresik Tbk	✓		
115	SMSM	Selamat Sempurna Tbk			
116	SPMA	Suparma Tbk			✓
117	SQBB	Taisho Pharmaceutical Indonesia Tbk	✓		
118	SRIL	Sri Rejeki Isman Tbk		✓	
119	SRSN	Indo Acitama Tbk			
120	SSTM	Sunson Textile Manufacturer Tbk			✓
121	STAR	Star Petcohem Tbk			
122	STTP	Siantar Top Tbk	✓		

123	SULI	Sumalindo Lestari Jaya tbk		✓	
124	TALF	Tunas Alfin Tbk	✓		
125	TBMS	Tembaga Mulia Semanan Tbk		✓	
126	TCID	Mandom Indonesia Tbk			
127	TIRT	Tirta Mahakam Resource Tbk			
128	TKIM	Pabrik Kertas Tjiwi Kimia		✓	
129	TOTO	Surya Toto Indonesia Tbk			
130	TPIA	Chandra Asri Petrochemical		✓	
131	TRIS	Trisula International Tbk			
132	TRST	Trias Sentosa Tbk			✓
133	TSPC	Tempo Scan Pasific Tbk			
134	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk			
135	UNIC	Unggul Indah Cahaya Tbk		✓	
136	UNIT	Nusantara Inti Corpora Tbk			
137	UNVR	Unilever Indonesia Tbk			
138	VOKS	Voksel Electric Tbk			✓
139	WIIM	Wsmilak Inti Makmur tbk			
140	WTON	Wijaya Karya Beton	✓		
141	YPAS	Yana Prima Hasta Persada Tbk			✓

LAMPIRAN B
TABULASI DATA

VARIABEL RESTATEMENT LAPORAN KEUANGAN

NO	KODE	TAHUN	FSF
1	ADES	2014	1
		2015	1
		2016	1
2	AKPI	2014	1
		2015	1
		2016	1
3	AMFG	2014	1
		2015	1
		2016	0
4	APLI	2014	1
		2015	1
		2016	1
5	BUDI	2014	1
		2015	1
		2016	1
6	CINT	2014	1
		2015	1
		2016	1
7	CPIN	2014	1
		2015	1
		2016	1
8	DLTA	2014	1
		2015	1
		2016	1
9	DPNS	2014	1
		2015	1
		2016	1
10	DVLA	2014	1
		2015	1
		2016	1
11	EKAD	2014	1
		2015	1
		2016	1
12	GGRM	2014	1
		2015	1
		2016	1
13	HMSP	2014	1
		2015	1

		2016	1
14	ICBP	2014	1
		2015	1
		2016	1
		2016	1
15	IGAR	2014	1
		2015	1
		2016	1
		2016	1
16	IMPC	2014	1
		2015	1
		2016	1
		2016	1
17	INCI	2014	1
		2015	1
		2016	1
		2016	1
18	INDF	2014	1
		2015	1
		2016	1
		2016	1
19	INDS	2014	1
		2015	1
		2016	1
		2016	1
20	INTP	2014	1
		2015	1
		2016	1
		2016	1
21	JECC	2014	1
		2015	1
		2016	1
		2016	1
22	JPFA	2014	1
		2015	1
		2016	1
		2016	1
23	KBLM	2014	1
		2015	1
		2016	1
		2016	1
24	KDSI	2014	1
		2015	1
		2016	1
		2016	1
25	KLBF	2014	1
		2015	1
		2016	0
		2016	0
26	LMSH	2014	1
		2015	1
		2016	1
		2016	1
27	MLBI	2014	1

		2015	1
		2016	0
28	MYOR	2014	1
		2015	1
		2016	1
29	ROTI	2014	1
		2015	1
		2016	1
30	SCCO	2014	1
		2015	1
		2016	1
31	SIDO	2014	1
		2015	1
		2016	1
32	SKBM	2014	1
		2015	1
		2016	1
33	SMBR	2014	1
		2015	1
		2016	0
34	SMSM	2014	1
		2015	1
		2016	0
35	SRSN	2014	1
		2014	1
		2015	1
36	STAR	2014	1
		2015	1
		2015	1
37	TCID	2014	1
		2015	1
		2016	1
38	TIRT	2014	1
		2015	1
		2016	1
39	TOTO	2014	1
		2015	1
		2016	1
40	TRIS	2014	1
		2015	1
		2016	1

41	TSPC	2014	1
		2015	1
		2016	1
42	ULTJ	2014	1
		2015	1
		2016	1
43	UNIT	2014	1
		2015	1
		2016	1
44	UNVR	2014	1
		2015	1
		2016	1
45	WIIM	2014	1
		2015	1
		2016	1

VARIABEL FINANCIAL TARGET

NO	KODE	TAHUN	LABA BERSIH	T. ASET	ROA
1	ADES	2014	31021	502990	0.0616732
		2015	32839	653224	0.0502722
		2016	55951	767479	0.0729023
2	AKPI	2014	34690704	2227042590	0.015577
		2015	27644714	288314132	0.095884
		2016	52393857	2615909190	0.0200289
3	AMFG	2014	458653	3918391	0.1170514
		2015	341346	4270275	0.0799354
		2016	260444	5504890	0.0473114
4	APLI	2014	9691077438	273126657794	0.035482
		2015	1854274736	308620387248	0.0060083
		2016	25109482194	314468690130	0.0798473
5	BUDI	2014	28499	2476982	0.0115055
		2015	21072	3265953	0.006452
		2016	38624	2931807	0.0131741
6	CINT	2014	25375295609	365091839717	0.0695039
		2015	36575844922	382807494765	0.0955463
		2016	23756169548	399336626636	0.0594891
7	CPIN	2014	1755595	21083004	0.0832706
		2015	1850392	24916656	0.0742633
		2016	2225402	24204994	0.0919398
8	DLTA	2014	288499	997443	0.2892386
		2015	192045	1038322	0.1849571
		2016	254509	1197797	0.2124809
9	DPNS	2014	15308334326	268891042610	0.0569314
		2015	10221665048	274483110371	0.0372397
		2016	10423974301	296129565784	0.0352007
10	DVLA	2014	81597761	1241239780	0.0657389
		2015	107894430	1376278237	0.0783958
		2016	152083400	1531365558	0.0993123
11	EKAD	2014	40986	411349	0.099638
		2015	47040	389691	0.120711
		2016	90686	702509	0.1290887
12	GGRM	2014	5432667	58234278	0.0932898
		2015	6452834	63505413	0.1016108
		2016	6672682	62951634	0.105997
13	HMSP	2014	10181083	28380630	0.3587335
		2015	10363308	38010724	0.2726417

		2016	12762229	42508277	0.3002293
14	ICBP	2014	2531681	24910211	0.1016323
		2015	2923148	26560624	0.1100557
		2016	3631301	28901948	0.1256421
15	IGAR	2014	54898874758	349894783575	0.1569011
		2015	51416184307	383936040590	0.1339186
		2016	69305629795	439465673296	0.1577043
16	IMPC	2014	290018	1740439	0.166635
		2015	129759	1675233	0.0774573
		2016	125823	2276032	0.0552817
17	INCI	2014	11056884369	147755842523	0.0748321
		2015	16960660023	169546066314	0.1000357
		2016	9988836259	269351381344	0.0370848
18	INDF	2014	5229489	86077251	0.0607534
		2015	3709501	91831526	0.0403946
		2016	5266906	82174515	0.0640942
19	INDS	2014	127820	2282666	0.0559959
		2015	1934	2553928	0.0007573
		2016	49556	2477273	0.0200043
20	INTP	2014	5293416	28884635	0.1832606
		2015	4356661	27638360	0.157631
		2016	3870319	30150580	0.1283663
21	JECC	2014	23844710	1062476023	0.0224426
		2015	2646669	1358464081	0.0019483
		2016	132423161	1587210576	0.0834314
22	JPFA	2014	384846	15730435	0.0244651
		2015	524484	17159466	0.0305653
		2016	2171608	19251026	0.1128048
23	KBLM	2014	20623713329	647249655440	0.0318636
		2015	12760365612	654385717061	0.0194998
		2016	21245022916	639091365917	0.0332425
24	KDSI	2014	44489139365	952177443047	0.0467236
		2015	11470563293	1177093668866	0.0097448
		2016	47127349067	1142273020550	0.0412575
25	KLBF	2014	2122678	12439267	0.1706433
		2015	2057694	13696417	0.1502359
		2016	2350885	15226009	0.1543993
26	LMSH	2014	7403115436	139915598255	0.0529113
		2015	1944443395	133782751041	0.0145343
		2016	6252814811	162828169250	0.0384013
27	MLBI	2014	794883	2231051	0.3562819

		2015	496909	2100853	0.2365273
		2016	982129	2275038	0.4316978
28	MYOR	2014	409619	10297997	0.0397766
		2015	1250233	11342716	0.1102234
		2016	1388676	12922422	0.1074625
29	ROTI	2014	298628692557	2142894276216	0.1393576
		2015	270538700440	2706323637034	0.0999654
		2016	279777368831	2919640858718	0.095826
30	SCCO	2014	137618900727	1658007190010	0.0830026
		2015	159119648125	1773144328632	0.0897387
		2016	340593630534	2449935491586	0.1390215
31	SIDO	2014	415193	2821399	0.1471586
		2015	437475	2796111	0.1564584
		2016	480525	2987614	0.1608391
32	SKBM	2014	89115994107	649534031113	0.1371999
		2015	40150568620	764484248710	0.0525198
		2016	22545456050	1001657012004	0.0225082
33	SMBR	2014	328336316	2926360857	0.1121995
		2015	354180062	3268667933	0.1083561
		2016	259090525	4368876996	0.0593037
34	SMSM	2014	421476	1749395	0.2409267
		2015	461307	2220108	0.2077858
		2016	502192	2254740	0.2227272
35	SRSN	2014	14456260	463347124	0.0311996
		2015	15504788	574073315	0.0270084
		2016	11056051	717149704	0.0154167
36	STAR	2014	348916778	775917827931	0.0004497
		2015	841503923	729020553284	0.0011543
		2016	349942437	690187353961	0.000507
37	TCID	2014	174314394101	1853235343636	0.0940595
		2015	544474278014	2082096848703	0.2615029
		2016	162059596347	2185101038101	0.0741657
38	TIRT	2014	19977876543	713714873924	0.0279914
		2015	17337813630	763168027178	0.0227182
		2016	28988504757	815997477795	0.0355252
39	TOTO	2014	293803908949	2027288693678	0.1449246
		2015	285236780659	2439540859205	0.1169223
		2016	168564583718	2581440938262	0.0652986
40	TRIS	2014	521920090728	524822079973	0.9944705
		2015	44185600626	577786346557	0.0764739
		2016	25213015324	639701164511	0.0394137

41	TSPC	2014	584293062124	5592730492960	0.1044737
		2015	529218651807	6284729099203	0.0842071
		2016	545493536262	6585807349438	0.0828287
42	ULTJ	2014	283360914211	2917083567355	0.0971384
		2015	523100215029	3539995910248	0.1477686
		2016	709825635742	4239199641365	0.1674433
43	UNIT	2014	396296296	440727374151	0.0008992
		2015	385953128	460539382206	0.000838
		2016	860775733	432913180372	0.0019883
44	UNVR	2014	5738523	14280670	0.4018385
		2015	5851805	15729945	0.3720169
		2016	6390672	16745695	0.3816307
45	WIIM	2014	112304822060	1332907675785	0.0842555
		2015	131081111587	1342700045391	0.097625
		2016	106290306868	1353634132275	0.0785222

VARIABEL FINANCIAL STABILITY

NO	KODE	TAHUN	T. ASET	T. ASET (t-1)	ACHANGE
1	ADES	2014	502990	504865	-0.00371386
		2015	653224	502990	0.298681882
		2016	767479	653224	0.174909373
2	AKPI	2014	2227042590	2084567189	0.068347713
		2015	2883143132	2227042590	0.294606194
		2016	2615909190	2883143132	-0.09268841
3	AMFG	2014	3918391	3539393	0.107079943
		2015	4270275	3918391	0.089803187
		2016	5504890	4270275	0.289118382
4	APLI	2014	273126657794	303594490546	-0.100357
		2015	308620387248	273126657794	0.129953369
		2016	314468690130	308620387248	0.018949827
5	BUDI	2014	2476982	2382875	0.039493049
		2015	3265953	2476982	0.318521087
		2016	2931807	3265953	-0.10231194
6	CINT	2014	365091839717	262915458679	0.388628274
		2015	382807494765	365091839717	0.048523832
		2016	399336626636	382807494765	0.043178705
7	CPIN	2014	21083004	15722197	0.340970604
		2015	24916656	21083004	0.181836137
		2016	24204994	24916656	-0.0285617
8	DLTA	2014	997443	872682	0.142962729
		2015	1038322	997443	0.040983796
		2016	1197797	1038322	0.153589156
9	DPNS	2014	268891042610	256372669050	0.048828815
		2015	274483110371	268891042610	0.02079678
		2016	296129565784	274483110371	0.078862613
10	DVLA	2014	1241239780	1190054288	0.043011056
		2015	1376278237	1241239780	0.108793208
		2016	1531365558	1376278237	0.112686023
11	EKAD	2014	411349	343601	0.197170555
		2015	389691	411439	-0.05285838
		2016	702509	389691	0.802733448
12	GGRM	2014	58234278	50770251	0.147015759
		2015	63505413	58234278	0.090516019
		2016	62951634	63505413	-0.00872019
13	HMSP	2014	28380630	27404594	0.03561578
		2015	38010724	28380630	0.339319247

		2016	42508277	38010724	0.118323266
14	ICBP	2014	24910211	21267470	0.171282292
		2015	26560624	24910211	0.066254477
		2016	28901948	26560624	0.088150188
15	IGAR	2014	349894783575	314746644499	0.111671211
		2015	383936040590	349894783575	0.097289981
		2016	439465673296	383936040590	0.144632509
16	IMPC	2014	1740439	1644814	0.058137273
		2015	1675233	1740439	-0.03746526
		2016	2276032	1675233	0.358636082
17	INCI	2014	147755842523	136142063219	0.085306327
		2015	169546066314	147755842523	0.147474532
		2016	269351381344	169546066314	0.588661932
18	INDF	2014	86077251	77611416	0.109079765
		2015	91831526	86077251	0.066850125
		2016	82174515	91831526	-0.10516008
19	INDS	2014	2282666	2196518	0.039220257
		2015	2553928	2282666	0.118835607
		2016	2477273	2553928	-0.03001455
20	INTP	2014	28884635	26610663	0.085453414
		2015	27638360	28884635	-0.04314664
		2016	30150580	27638360	0.090896131
21	JECC	2014	1062476023	1029821716	0.031708699
		2015	1358464081	1062476023	0.278583282
		2016	1587210576	1358464081	0.168386119
22	JPFA	2014	15730435	14917590	0.054489029
		2015	17159466	15730435	0.090844977
		2016	19251026	17159466	0.121889574
23	KBLM	2014	647249655440	654296256935	-0.01076974
		2015	654385717061	647249655440	0.011025207
		2016	639091365917	654385717061	-0.02337207
24	KDSI	2014	952177443047	850233842186	0.119900662
		2015	1177093668866	952177443047	0.236212512
		2016	1142273020550	1177093668866	-0.02958188
25	KLBF	2014	12439267	11319399	0.098933521
		2015	13696417	12439267	0.101063029
		2016	15226009	13696417	0.111678259
26	LMSH	2014	139915598255	141697598705	-0.01257608
		2015	133782751041	139915598255	-0.04383248
		2016	162828169250	133782751041	0.217108842
27	MLBI	2014	2231051	1782147	0.251889434

		2015	2100853	2231051	-0.05835725
		2016	2275038	2100853	0.08291156
28	MYOR	2014	10297997	9710223	0.060531463
		2015	11342716	10297997	0.101448757
		2016	12922422	11342716	0.139270524
29	ROTI	2014	2142894276216	1822689047108	0.175677376
		2015	2706323637034	2142894276216	0.262929145
		2016	2919640858718	2706323637034	0.078821771
30	SCCO	2014	1658007190010	1762032300123	-0.05903701
		2015	1773144328632	1658007190010	0.069443088
		2016	2449935491586	1773144328632	0.381689833
31	SIDO	2014	2821399	2951507	-0.04408189
		2015	2796111	2821399	-0.00896293
		2016	2987614	2796111	0.068489055
32	SKBM	2014	649534031113	497652557672	0.305195806
		2015	764484248710	649534031113	0.176973356
		2016	1001657012004	764484248710	0.310238914
33	SMBR	2014	2926360857	2711416335	0.079273891
		2015	3268667933	2926360857	0.116973638
		2016	4368876996	3268667933	0.336592485
34	SMSM	2014	1749395	1701103	0.02838864
		2015	2220108	1749395	0.269071879
		2016	2254740	2220108	0.015599241
35	SRSN	2014	463347124	420782548	0.101155754
		2015	574073315	463347124	0.238970278
		2016	717149704	574073315	0.249230168
36	STAR	2014	775917827931	749402740231	0.035381626
		2015	729020553284	775917827931	-0.06044103
		2016	690187353961	729020553284	-0.05326763
37	TCID	2014	1853235343636	1465952460752	0.264185158
		2015	2082096848703	1853235343636	0.123492953
		2016	2185101038101	2082096848703	0.049471373
38	TIRT	2014	713714873924	723177125785	-0.01308428
		2015	763168027178	713714873924	0.069289789
		2016	815997477795	763168027178	0.069223878
39	TOTO	2014	2027288693678	1746177682568	0.160986487
		2015	947997940099	2027288693678	-0.53238138
		2016	1057566418720	947997940099	0.115578815
40	TRIS	2014	524822079973	475428240023	0.103893366
		2015	577786346557	524822079973	0.100918518
		2016	639701164511	577786346557	0.107158673

41	TSPC	2014	5592730492960	5407957915805	0.034166793
		2015	6284729099203	5592730492960	0.123731799
		2016	6585807349438	6284729099203	0.047906321
42	ULTJ	2014	2917083567355	2811620982142	0.037509531
		2015	3539995910248	2917083567355	0.213539423
		2016	4239199641365	3539995910248	0.197515406
43	UNIT	2014	440727374151	459118935528	-0.04005838
		2015	460539382206	440727374151	0.044952978
		2016	432913180372	460539382206	-0.05998662
44	UNVR	2014	14280670	12703468	0.124155231
		2015	15729945	14280670	0.101485084
		2016	16745695	15729945	0.064574288
45	WIIM	2014	1332907675785	1229011260881	0.084536585
		2015	1342700045391	1332907675785	0.007346623
		2016	1353634132275	1342700045391	0.008143358

VARIABEL EXTERNAL PRESSURE

NO	KODE	TAHUN	T. LIABILITAS	T. ASET	LEVERAGE
1	ADES	2014	209066	502990	0.415646434
		2015	383091	653224	0.586461918
		2016	324855	767479	0.423275425
2	AKPI	2014	1191196937	2227042590	0.534878382
		2015	1775577239	2883143132	0.61584776
		2016	1495874021	2615909190	0.571837137
3	AMFG	2014	733749	3918391	0.187257729
		2015	867831	4270275	0.203226022
		2016	1905626	5504890	0.346169678
4	APLI	2014	48553666580	273126657794	0.177769783
		2015	87059306497	308620387248	0.282091884
		2016	67967245679	314468690130	0.216133586
5	BUDI	2014	1563631	2476982	0.631264579
		2015	2160702	3265953	0.661583924
		2016	1766825	2931807	0.602640283
6	CINT	2014	73446018893	365091839717	0.201171352
		2015	67734182851	382807494765	0.176940587
		2016	72906787680	399336626636	0.182569749
7	CPIN	2014	9842611	21083004	0.466850502
		2015	12129993	24916656	0.48682267
		2016	10047751	24204996	0.415110624
8	DLTA	2014	237047	997443	0.237654683
		2015	188700	1038322	0.181735531
		2016	185423	1197797	0.15480336
9	DPNS	2014	32849679334	268891042610	0.12216725
		2015	33187031327	274483110371	0.120907371
		2016	32865162199	296129565784	0.110982374
10	DVLA	2014	293785055	1241239780	0.236686787
		2015	402760903	1376278237	0.29264497
		2016	451785946	1531365558	0.295021619
11	EKAD	2014	14382	411349	0.034963012
		2015	97730	389691	0.250788445
		2016	110504	702509	0.157299052
12	GGRM	2014	25099875	58234278	0.431015475
		2015	25497504	63505413	0.40150127
		2016	23387406	62951634	0.371513883
13	HMSP	2014	14882516	28380630	0.52438991
		2015	5994664	38010724	0.157709808

		2016	8333263	42508277	0.196038597
14	ICBP	2014	9870264	24910211	0.396233657
		2015	10173713	26560624	0.383037424
		2016	10401125	28901948	0.359876262
15	IGAR	2014	86443556430	349894783575	0.247055859
		2015	73471782127	383936040590	0.19136464
		2016	65716637766	439465673296	0.14953759
16	IMPC	2014	767101	1740439	0.440751443
		2015	578353	1675233	0.345237349
		2016	1050387	2276032	0.461499223
17	INCI	2014	11328447922	147755842523	0.076670051
		2015	15494757317	169546066314	0.09138966
		2016	26524918593	269351381344	0.09847701
18	INDF	2014	45803053	86077251	0.532115657
		2015	48709933	91831526	0.530427132
		2016	38233092	82174515	0.465267023
19	INDS	2014	459998	2282666	0.201517874
		2015	634889	2553928	0.248593147
		2016	409209	2477273	0.165185266
20	INTP	2014	4307622	28884635	0.149131952
		2015	3772410	27638360	0.136491818
		2016	4011877	30150580	0.133061354
21	JECC	2014	891120969	1062476023	0.838721016
		2015	990707822	1358464081	0.729285254
		2016	1116872234	1587210576	0.703669854
22	JPFA	2014	10440441	15730435	0.663709618
		2015	11049774	17159466	0.643946263
		2016	9878062	19251026	0.513118729
23	KBLM	2014	356961782298	647249655440	0.551505558
		2015	357910337055	654385717061	0.546940937
		2016	318436089053	639091365917	0.498263795
24	KDSI	2014	555679416109	952177443047	0.583588091
		2015	798172379792	1177093668866	0.678087395
		2016	722488734446	1142273020550	0.632500918
25	KLBF	2014	2675166	12439267	0.21505817
		2015	2758131	13696417	0.201376097
		2016	2762162	15226009	0.181410769
26	LMSH	2014	23964388443	139915598255	0.171277461
		2015	21341373897	133782751041	0.159522612
		2016	45511700128	162828169250	0.279507534
27	MLBI	2014	1677254	2231051	0.751777525

		2015	1334373	2100853	0.635157719
		2016	1454398	2275038	0.639285146
28	MYOR	2014	6220961	10297997	0.604094272
		2015	6148256	11342716	0.542044427
		2015	6657166	12922422	0.515163953
29	ROTI	2014	1182771921	2142894276216	0.000551951
		2015	1517788685162	2706323637034	0.560830443
		2016	1476889086692	2919640858718	0.50584615
30	SCCO	2014	841614670129	1658007190010	0.507606164
		2015	850791824810	1773144328632	0.479820966
		2016	1229514818362	2449935491586	0.501855997
31	SIDO	2014	18674	2821399	0.006618702
		2015	197797	2796111	0.070740039
		2016	229729	2987614	0.076893802
32	SKBM	2014	331624254750	649534031113	0.510557167
		2015	420396809051	764484248710	0.549909053
		2016	633267725358	1001657012004	0.632220129
33	SMBR	2014	209113746	2926360857	0.071458633
		2015	319315349	3268667933	0.097689749
		2016	1248119294	4368876996	0.285684238
34	SMSM	2014	602558	1749395	0.344437934
		2015	779860	2220108	0.351271199
		2016	674685	2254740	0.299229623
35	SRSN	2014	134510658	463347124	0.290302132
		2015	233993478	574073315	0.407602081
		2016	315096071	717149704	0.439372797
36	STAR	2014	285744500913	775917827931	0.368266446
		2015	239344544398	729020553284	0.328309735
		2016	200161402637	690187353961	0.290010244
37	TCID	2014	569730901368	1853235343636	0.307425014
		2015	367225370670	2082096848703	0.176372857
		2016	2009678940956	2185101038101	0.919719
38	TIRT	2014	613560610887	713714873924	0.859671885
		2015	672006964821	763168027178	0.880549159
		2016	689189375810	815997477795	0.844597434
39	TOTO	2014	796096371054	2027288693678	0.392690184
		2015	710527268893	2439540859205	0.291254506
		2016	796096371054	2581440938262	0.308392247
40	TRIS	2014	214397842644	524822079973	0.408515287
		2015	239975493771	577786346557	0.415336041
		2016	293073984034	639701164511	0.458142021

41	TSCPC	2014	1460391494410	5592730492960	0.261123166
		2015	1947588124083	6284729099203	0.309892136
		2016	1950534206746	6585807349438	0.296172375
42	ULTJ	2014	651985807625	2917083567355	0.223506044
		2015	742490216326	3539995910248	0.209743241
		2016	749966146582	4239199641365	0.176912203
43	UNIT	2014	199073815553	440727374151	0.451693784
		2015	217565067467	460539382206	0.4724136
		2016	188891359540	432913180372	0.436326192
44	UNVR	2014	9681888	14280670	0.677971552
		2015	10902585	15729945	0.693110179
		2016	12041437	16745695	0.719076575
45	WIIM	2014	478482577195	1332907675785	0.358976534
		2015	398991064485	1342700045391	0.297155769
		2016	362540740471	1353634132275	0.267827718

VARIABEL INSTITUTIONAL OWNERSHIP

NO	KODE	TAHUN	JUMLAH SAHAM YANG DIMILIKI INSTITUSI LAIN	JUMLAH SAHAM YANG BEREDAR	OSHIP
1	ADES	2014	50000087	589896800	0.0847607
		2015	50000087	589896800	0.0847607
		2016	50000087	589896800	0.0847607
2	AKPI	2014	171779017	680000000	0.2526162
		2015	171779017	680000000	0.2526162
		2016	171779017	680000000	0.2526162
3	AMFG	2014	65841300	434000000	0.1517081
		2015	65841300	434000000	0.1517081
		2016	65841300	434000000	0.1517081
4	APLI	2014	197158252	1500000000	0.1314388
		2015	197158252	1500000000	0.1314388
		2016	197158252	1500000000	0.1314388
5	BUDI	2014	2096428531	4498997362	0.4659768
		2015	2096428531	4498997362	0.4659768
		2016	2096428531	4498997362	0.4659768
6	CINT	2014	333580000	1000000000	0.33358
		2015	333580000	1000000000	0.33358
		2016	333580000	1000000000	0.33358
7	CPIN	2014	7291614590	16398000000	0.4446649
		2015	7291614590	16398000000	0.4446649
		2016	7291614590	16398000000	0.4446649
8	DLTA	2014	146751900	16013181	9.164444
		2015	146751900	800659050	0.1832889
		2016	146751900	800659050	0.1832889
9	DPNS	2014	113994906	331129952	0.3442603
		2015	113994906	331129952	0.3442603
		2016	113994906	331129952	0.3442603
10	DVLA	2014	88199088	1120000000	0.0787492
		2015	88199088	1120000000	0.0787492
		2016	88199088	1120000000	0.0787492
11	EKAD	2014	162062680	698775000	0.231924
		2015	162062680	698775000	0.231924
		2016	162062680	698775000	0.231924
12	GGRM	2014	470498500	1924088000	0.2445307
		2015	470498500	1924088000	0.2445307
		2016	470498500	1924088000	0.2445307
13	HMSP	2014	8723855775	116318076900	0.075

		2015	8723855775	116318076900	0.075
		2016	8723855775	116318076900	0.075
14	ICBP	2014	2332382000	11661908000	0.2
		2015	2332382000	11661908000	0.2
		2016	2332382000	11661908000	0.2
15	IGAR	2014	147592080	972204500	0.1518118
		2015	147592080	972204500	0.1518118
		2016	147592080	972204500	0.1518118
16	IMPC	2014	1568984092	4833500000	0.3246062
		2015	1568984092	4833500000	0.3246062
		2016	1568984092	4833500000	0.3246062
17	INCI	2014	92558948	181035556	0.511275
		2015	92558948	181035556	0.511275
		2016	92558948	181035556	0.511275
18	INDF	2014	4384323050	8780426500	0.4993292
		2015	4384323050	8780426500	0.4993292
		2016	4384323050	8780426500	0.4993292
19	INDS	2014	78039503	656249710	0.1189174
		2015	78039503	656249710	0.1189174
		2016	78039503	656249710	0.1189174
20	INTP	2014	1803750836	3681231699	0.4899857
		2015	1803750836	3681231699	0.4899857
		2016	1803750836	3681231699	0.4899857
21	JECC	2014	14896700	151200000	0.0985231
		2015	14896700	151200000	0.0985231
		2016	14896700	151200000	0.0985231
22	JPFA	2014	4224491575	11410522910	0.3702277
		2015	4224491575	11410522910	0.3702277
		2016	4224491575	11410522910	0.3702277
23	KBLM	2014	106417800	1120000000	0.0950159
		2015	106417800	1120000000	0.0950159
		2016	106417800	1120000000	0.0950159
24	KDSI	2014	65302800	405000000	0.1612415
		2015	65302800	405000000	0.1612415
		2016	65302800	405000000	0.1612415
25	KLBF	2014	20263045725	46875122110	0.4322772
		2015	20263045725	46875122110	0.4322772
		2016	20263045725	46875122110	0.4322772
26	LMSH	2014	46100000	96000000	0.4802083
		2015	46100000	96000000	0.4802083
		2016	46100000	96000000	0.4802083

27	MLBI	2014	0	2107000000	0
		2015	0	2107000000	0
		2016	0	2107000000	0
28	MYOR	2014	3512393900	22358699725	0.1570929
		2015	3512393900	22358699725	0.1570929
		2016	3512393900	22358699725	0.1570929
29	ROTI	2014	1838460681	6186488888	0.2971735
		2015	1838460681	6186488888	0.2971735
		2016	1838460681	6186488888	0.2971735
30	SCCO	2014	59307760	205583400	0.2884852
		2015	59307760	205583400	0.2884852
		2016	59307760	205583400	0.2884852
31	SIDO	2014	2850000000	15000000000	0.19
		2015	2850000000	15000000000	0.19
		2016	2850000000	15000000000	0.19
32	SKBM	2014	673673604	1726003217	0.3903084
		2015	673673604	1726003217	0.3903084
		2016	673673604	1726003217	0.3903084
33	SMBR	2014	2337678500	9837678500	0.237625
		2015	2337678500	9837678500	0.237625
		2016	2337678500	9837678500	0.237625
34	SMSM	2014	863869742	5758675440	0.1500119
		2015	863869742	5758675440	0.1500119
		2016	863869742	5758675440	0.1500119
35	SRSN	2014	1005847688	6020000000	0.1670843
		2015	1005847688	6020000000	0.1670843
		2016	1005847688	6020000000	0.1670843
36	STAR	2014	2842575602	4800000602	0.5922032
		2015	2842575602	4800000602	0.5922032
		2016	2842575602	4800000602	0.5922032
37	TCID	2014	55898555	201066667	0.2780101
		2015	55898555	201066667	0.2780101
		2016	55898555	201066667	0.2780101
38	TIRT	2014	224414440	1011774750	0.2218028
		2015	224414440	1011774750	0.2218028
		2016	224414440	1011774750	0.2218028
39	TOTO	2014	881606400	10320000000	0.085427
		2015	881606400	10320000000	0.085427
		2016	881606400	10320000000	0.085427
40	TRIS	2014	364587802	1047587802	0.348026
		2015	364587802	1047587802	0.348026

		2016	364587802	1047587802	0.348026
41	TSPC	2014	942423982	4500000000	0.2094276
		2015	942423982	4500000000	0.2094276
		2016	942423982	4500000000	0.2094276
42	ULTJ	2014	4375828740	11553528000	0.3787439
		2015	4375828740	11553528000	0.3787439
		2016	4375828740	11553528000	0.3787439
43	UNIT	2014	53249025	75422200	0.7060126
		2015	53249025	75422200	0.7060126
		2016	53249025	75422200	0.7060126
44	UNVR	2014	1145122500	7630000000	0.1500816
		2015	1145122500	7630000000	0.1500816
		2016	1145122500	7630000000	0.1500816
45	WIIM	2014	691938643	2099873760	0.3295144
		2015	691938643	2099873760	0.3295144
		2016	691938643	2099873760	0.3295144

VARIABEL INEFFECTIVE MONITORING

NO	KODE	TAHUN	JUMLAH DEWAN KOMISARIS INDEPENDEN	JUMLAH TOTAL DEWAN KOMISARIS	BDOUT
1	ADES	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
2	AKPI	2014	2	5	0.4
		2015	2	6	0.3333333
		2016	2	6	0.3333333
3	AMFG	2014	2	6	0.3333333
		2015	2	6	0.3333333
		2016	2	6	0.3333333
4	APLI	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	2	0.5
5	BUDI	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
6	CINT	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	2	0.5
7	CPIN	2014	2	6	0.3333333
		2015	2	5	0.4
		2016	2	4	0.5
8	DLTA	2014	2	6	0.3333333
		2015	3	6	0.5
		2016	2	5	0.4
9	DPNS	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
10	DVLA	2014	2	6	0.3333333
		2015	2	6	0.3333333
		2016	3	7	0.4285714
11	EKAD	2014	1	2	0.5
		2015	1	2	0.5
		2016	1	2	0.5
12	GGRM	2014	2	4	0.5
		2015	2	4	0.5
		2016	2	4	0.5

13	HMSP	2014	3	6	0.5
		2015	3	6	0.5
		2016	2	6	0.3333333
14	ICBP	2014	3	7	0.4285714
		2015	3	6	0.5
		2016	3	6	0.5
15	IGAR	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
16	IMPC	2014	1	2	0.5
		2015	1	2	0.5
		2016	1	3	0.3333333
17	INCI	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
18	INDF	2014	2	7	0.2857143
		2015	1	3	0.3333333
		2016	1	3	0.3333333
19	INDS	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
20	INTP	2014	3	8	0.375
		2015	3	8	0.375
		2016	3	8	0.375
21	JECC	2014	2	4	0.5
		2015	2	4	0.5
		2016	2	4	0.5
22	JPFA	2014	1	3	0.3333333
		2015	2	4	0.5
		2016	2	5	0.4
23	KBLM	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
24	KDSI	2014	2	3	0.6666667
		2015	2	4	0.5
		2016	2	4	0.5
25	KLBF	2014	2	6	0.3333333
		2015	3	7	0.4285714
		2016	3	7	0.4285714
26	LMSH	2014	1	3	0.3333333
		2015	1	3	0.3333333

		2016	1	3	0.3333333
27	MLBI	2014	4	8	0.5
		2015	2	4	0.5
		2016	1	4	0.25
28	MYOR	2014	2	5	0.4
		2015	2	5	0.4
		2016	2	5	0.4
29	ROTI	2014	2	4	0.5
		2015	1	3	0.3333333
		2016	1	3	0.3333333
30	SCCO	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
31	SIDO	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
32	SKBM	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
33	SMBR	2014	3	5	0.6
		2015	3	5	0.6
		2016	3	5	0.6
34	SMSM	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333
35	SRSN	2014	3	8	0.375
		2015	3	8	0.375
		2016	3	8	0.375
36	STAR	2014	1	2	0.5
		2015	1	2	0.5
		2016	1	2	0.5
37	TCID	2014	2	6	0.3333333
		2015	3	6	0.5
		2016	2	5	0.4
38	TIRT	2014	1	3	0.3333333
		2015	1	2	0.5
		2016	1	2	0.5
39	TOTO	2014	2	5	0.4
		2015	2	5	0.4
		2016	2	5	0.4
40	TRIS	2014	1	3	0.3333333

		2015	1	3	0.3333333
		2016	1	3	0.3333333
41	TSPC	2014	3	4	0.75
		2015	2	6	0.3333333
		2016	3	9	0.3333333
42	ULTJ	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	4	0.25
43	UNIT	2014	1	2	0.5
		2015	1	2	0.5
		2016	1	2	0.5
44	UNVR	2014	4	5	0.8
		2015	4	5	0.8
		2016	4	5	0.8
45	WIIM	2014	1	3	0.3333333
		2015	1	3	0.3333333
		2016	1	3	0.3333333

VARIABEL QUALITY OF AUDITOR EXTERNAL

NO	KODE	TAHUN	BIG 4
1	ADES	2014	0
		2015	0
		2016	0
2	AKPI	2014	1
		2015	1
		2016	1
3	AMFG	2014	1
		2015	1
		2016	1
4	APLI	2014	1
		2015	1
		2016	1
5	BUDI	2014	0
		2015	0
		2016	0
6	CINT	2014	0
		2015	0
		2016	0
7	CPIN	2014	1
		2015	1
		2016	1
8	DLTA	2014	1
		2015	1
		2016	1
9	DPNS	2014	0
		2015	0
		2016	0
10	DVLA	2014	1
		2015	1
		2016	1
11	EKAD	2014	0
		2015	0
		2016	0
12	GGRM	2014	1
		2015	1
		2016	1
13	HMSP	2014	1
		2015	1

		2016	1
14	ICBP	2014	1
		2015	1
		2016	1
15	IGAR	2014	0
		2015	0
		2016	0
16	IMPC	2014	0
		2015	0
		2016	0
17	INCI	2014	0
		2015	0
		2016	0
18	INDF	2014	1
		2015	1
		2016	1
19	INDS	2014	0
		2015	0
		2016	0
20	INTP	2014	1
		2015	1
		2016	1
21	JECC	2014	0
		2015	0
		2016	0
22	JPFA	2014	0
		2015	0
		2016	0
23	KBLM	2014	0
		2015	0
		2016	0
24	KDSI	2014	0
		2015	0
		2016	0
25	KLBF	2014	1
		2015	1
		2016	1
26	LMSH	2014	0
		2015	0
		2016	0
27	MLBI	2014	1

		2015	1
		2016	1
28	MYOR	2014	0
		2015	0
		2016	0
29	ROTI	2014	1
		2015	1
		2016	1
30	SCCO	2014	0
		2015	0
		2016	0
31	SIDO	2014	0
		2015	0
		2016	0
32	SKBM	2014	0
		2015	0
		2016	0
33	SMBR	2014	0
		2015	0
		2016	0
34	SMSM	2014	1
		2015	1
		2016	1
35	SRSN	2014	0
		2015	0
		2016	0
36	STAR	2014	0
		2015	0
		2016	0
37	TCID	2014	1
		2015	1
		2016	1
38	TIRT	2014	0
		2015	0
		2016	0
39	TOTO	2014	1
		2015	1
		2016	1
40	TRIS	2014	0
		2015	0
		2016	0

41	TSPC	2014	0
		2015	0
		2016	0
42	ULTJ	2014	0
		2015	0
		2016	0
43	UNIT	2014	0
		2015	0
		2016	0
44	UNVR	2014	1
		2015	1
		2016	1
45	WIIM	2014	0
		2015	0
		2016	0

VARIABEL CHANGE IN AUDITOR

NO	KODE	TAHUN	CPA
1	ADES	2014	1
		2015	0
		2016	0
2	AKPI	2014	0
		2015	0
		2016	1
3	AMFG	2014	0
		2015	0
		2016	0
4	APLI	2014	0
		2015	0
		2016	0
5	BUDI	2014	0
		2015	0
		2016	0
6	CINT	2014	0
		2015	0
		2016	0
7	CPIN	2014	0
		2015	1
		2016	1
8	DLTA	2014	1
		2015	1
		2016	0
9	DPNS	2014	0
		2015	0
		2016	0
10	DVLA	2014	0
		2015	1
		2016	0
11	EKAD	2014	1
		2015	0
		2016	1
12	GGRM	2014	0
		2015	1
		2016	0
13	HMSP	2014	0
		2015	1

		2016	0
14	ICBP	2014	0
		2015	0
		2016	1
15	IGAR	2014	1
		2015	1
		2016	0
16	IMPC	2014	1
		2015	0
		2016	0
17	INCI	2014	0
		2015	0
		2016	0
18	INDF	2014	0
		2015	1
		2016	0
19	INDS	2014	0
		2015	0
		2016	0
20	INTP	2014	0
		2015	0
		2016	0
21	JECC	2014	0
		2015	1
		2016	0
22	JPFA	2014	1
		2015	1
		2016	1
23	KBLM	2014	0
		2015	1
		2016	1
24	KDSI	2014	0
		2015	0
		2016	0
25	KLBF	2014	1
		2015	0
		2016	0
26	LMSH	2014	0
		2015	0
		2016	0
27	MLBI	2014	1

		2015	0
		2016	0
28	MYOR	2014	1
		2015	0
		2016	0
29	ROTI	2014	0
		2015	1
		2016	0
30	SCCO	2014	0
		2015	0
		2016	1
31	SIDO	2014	0
		2015	1
		2016	0
32	SKBM	2014	0
		2015	0
		2016	0
33	SMBR	2014	1
		2015	1
		2016	1
34	SMSM	2014	0
		2015	0
		2016	0
35	SRSN	2014	1
		2015	0
		2016	0
36	STAR	2014	0
		2015	0
		2016	0
37	TCID	2014	0
		2015	0
		2016	0
38	TIRT	2014	1
		2015	1
		2016	1
39	TOTO	2014	0
		2015	0
		2016	0
40	TRIS	2014	0
		2015	1
		2016	0

41	TSPC	2014	0
		2015	0
		2016	1
42	ULTJ	2014	0
		2015	0
		2016	0
43	UNIT	2014	0
		2015	0
		2016	0
44	UNVR	2014	0
		2015	0
		2016	1
45	WIIM	2014	0
		2015	0
		2016	0

VARIABEL CHANGE OF DIRECTOR

NO	KODE	TAHUN	DCHANGE
1	ADES	2014	0
		2015	0
		2016	1
2	AKPI	2014	0
		2015	0
		2016	0
3	AMFG	2014	1
		2015	1
		2016	1
4	APLI	2014	1
		2015	0
		2016	0
5	BUDI	2014	0
		2015	1
		2016	0
6	CINT	2014	1
		2015	0
		2016	0
7	CPIN	2014	0
		2015	0
		2016	1
8	DLTA	2014	1
		2015	0
		2016	0
9	DPNS	2014	0
		2015	0
		2016	1
10	DVLA	2014	1
		2015	1
		2016	0
11	EKAD	2014	0
		2015	0
		2016	1
12	GGRM	2014	0
		2015	0
		2016	0
13	HMSP	2014	0
		2015	0

		2016	0
14	ICBP	2014	0
		2015	1
		2016	0
15	IGAR	2014	0
		2015	1
		2016	0
16	IMPC	2014	1
		2015	0
		2016	0
17	INCI	2014	0
		2015	0
		2016	0
18	INDF	2014	0
		2015	0
		2016	0
19	INDS	2014	0
		2015	0
		2016	0
20	INTP	2014	0
		2015	1
		2016	1
21	JECC	2014	1
		2015	0
		2016	0
22	JPFA	2014	1
		2015	0
		2016	0
23	KBLM	2014	1
		2015	1
		2016	1
24	KDSI	2014	0
		2015	0
		2016	0
25	KLBF	2014	1
		2015	1
		2016	0
26	LMSH	2014	1
		2015	0
		2016	0
27	MLBI	2014	0

		2015	1
		2016	1
28	MYOR	2014	0
		2015	0
		2016	0
29	ROTI	2014	0
		2015	1
		2016	0
30	SCCO	2014	1
		2015	1
		2016	0
31	SIDO	2014	1
		2015	0
		2016	1
32	SKBM	2014	1
		2015	0
		2016	1
33	SMBR	2014	0
		2015	0
		2016	0
34	SMSM	2014	1
		2015	0
		2016	0
35	SRSN	2014	1
		2015	0
		2016	0
36	STAR	2014	0
		2015	0
		2016	0
37	TCID	2014	1
		2015	1
		2016	1
38	TIRT	2014	1
		2015	0
		2016	0
39	TOTO	2014	1
		2015	1
		2016	1
40	TRIS	2014	1
		2015	0
		2016	1

41	TSPC	2014	1
		2015	1
		2016	1
42	ULTJ	2014	0
		2015	0
		2016	0
43	UNIT	2014	1
		2015	0
		2016	1
44	UNVR	2014	1
		2015	1
		2016	1
45	WIIM	2014	0
		2015	0
		2016	0

VARIABEL FREQUENT NUMBER OF CEO'S PICTURE

NO	KODE	TAHUN	CEOPIC
1	ADES	2014	0
		2015	0
		2016	0
2	AKPI	2014	1
		2015	1
		2016	1
3	AMFG	2014	1
		2015	1
		2016	1
4	APLI	2014	1
		2015	1
		2016	1
5	BUDI	2014	1
		2015	1
		2016	1
6	CINT	2014	1
		2015	1
		2016	1
7	CPIN	2014	0
		2015	0
		2016	1
8	DLTA	2014	1
		2015	1
		2016	1
9	DPNS	2014	1
		2015	1
		2016	1
10	DVLA	2014	1
		2015	1
		2016	1
11	EKAD	2014	0
		2015	0
		2016	0
12	GGRM	2014	1
		2015	1
		2016	1
13	HMSP	2014	1
		2015	1

		2016	1
14	ICBP	2014	1
		2015	1
		2016	1
15	IGAR	2014	1
		2015	1
		2016	1
16	IMPC	2014	1
		2015	1
		2016	1
17	INCI	2014	1
		2015	1
		2016	1
18	INDF	2014	1
		2015	1
		2016	1
19	INDS	2014	1
		2015	1
		2016	1
20	INTP	2014	1
		2015	1
		2016	1
21	JECC	2014	1
		2015	1
		2016	1
22	JPFA	2014	0
		2015	0
		2016	0
23	KBLM	2014	1
		2015	1
		2016	1
24	KDSI	2014	1
		2015	1
		2016	1
25	KLBF	2014	1
		2015	1
		2016	1
26	LMSH	2014	0
		2015	1
		2016	1
27	MLBI	2014	1

		2015	1
		2016	1
28	MYOR	2014	0
		2015	0
		2016	1
29	ROTI	2014	1
		2015	1
		2016	1
30	SCCO	2014	1
		2015	1
		2016	1
31	SIDO	2014	1
		2015	1
		2016	1
32	SKBM	2014	1
		2015	1
		2016	1
33	SMBR	2014	1
		2015	1
		2016	1
34	SMSM	2014	1
		2015	1
		2016	1
35	SRSN	2014	1
		2015	1
		2016	1
36	STAR	2014	0
		2015	0
		2016	0
37	TCID	2014	1
		2015	1
		2016	1
38	TIRT	2014	1
		2015	1
		2016	1
39	TOTO	2014	1
		2015	1
		2016	1
40	TRIS	2014	1
		2015	1
		2016	1

41	TSPC	2014	0
		2015	0
		2016	0
42	ULTJ	2014	0
		2015	0
		2016	1
43	UNIT	2014	0
		2015	0
		2016	0
44	UNVR	2014	1
		2015	1
		2016	1
45	WIIM	2014	1
		2015	1
		2016	1

VARIABEL DUALISME POTITION

NO	KODE	TAHUN	DJ
1	ADES	2014	0
		2015	0
		2016	1
2	AKPI	2014	1
		2015	1
		2016	1
3	AMFG	2014	1
		2015	1
		2016	1
4	APLI	2014	1
		2015	1
		2016	1
5	BUDI	2014	1
		2015	1
		2016	1
6	CINT	2014	1
		2015	1
		2016	1
7	CPIN	2014	1
		2015	1
		2016	1
8	DLTA	2014	0
		2015	0
		2016	0
9	DPNS	2014	0
		2015	0
		2016	0
10	DVLA	2014	0
		2015	0
		2016	0
11	EKAD	2014	0
		2015	0
		2016	0
12	GGRM	2014	0
		2015	0
		2016	1
13	HMSP	2014	1
		2015	1

		2016	1
14	ICBP	2014	1
		2015	1
		2016	1
		2016	1
15	IGAR	2014	1
		2015	1
		2016	1
		2016	1
16	IMPC	2014	1
		2015	1
		2016	1
		2016	1
17	INCI	2014	1
		2015	1
		2016	1
		2016	1
18	INDF	2014	1
		2015	1
		2016	1
		2016	1
19	INDS	2014	1
		2015	1
		2016	1
		2016	1
20	INTP	2014	1
		2015	1
		2016	1
		2016	1
21	JECC	2014	1
		2015	1
		2016	1
		2016	1
22	JPFA	2014	0
		2015	0
		2016	0
		2016	0
23	KBLM	2014	0
		2015	1
		2016	1
		2016	1
24	KDSI	2014	1
		2015	1
		2016	1
		2016	1
25	KLBF	2014	1
		2015	1
		2016	1
		2016	1
26	LMSH	2014	1
		2015	1
		2016	1
		2016	1
27	MLBI	2014	1

		2015	1
		2016	1
28	MYOR	2014	1
		2015	1
		2016	1
29	ROTI	2014	1
		2015	1
		2016	1
30	SCCO	2014	1
		2015	1
		2016	1
31	SIDO	2014	1
		2015	1
		2016	1
32	SKBM	2014	1
		2015	1
		2016	1
33	SMBR	2014	1
		2015	1
		2016	1
34	SMSM	2014	1
		2015	1
		2016	1
35	SRSN	2014	1
		2015	1
		2016	1
36	STAR	2014	1
		2015	1
		2016	1
37	TCID	2014	1
		2015	1
		2016	1
38	TIRT	2014	1
		2015	1
		2016	1
39	TOTO	2014	1
		2015	1
		2016	1
40	TRIS	2014	1
		2015	1
		2016	1

41	TSPC	2014	1
		2015	1
		2016	1
42	ULTJ	2014	1
		2015	1
		2016	1
43	UNIT	2014	0
		2015	0
		2016	0
44	UNVR	2014	1
		2015	1
		2016	1
45	WIIM	2014	1
		2015	1
		2016	1

LAMPIRAN C
LOGISTIC REGRESSION

```
DESCRIPTIVES VARIABLES=ROA ACHANGE LEV OSHIP BDOUT  
/STATISTICS=MEAN STDDEV MIN MAX.
```

Descriptives

[DataSet1] G:\skripsi.sav

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ROA	135	.00	.99	.1079	.11728
ACHANGE	135	-.53	.80	.1031	.14308
LEV	135	.00	.92	.3781	.20822
OSHIP	135	.00	.71	.2696	.15624
BDOUT	135	.25	.80	.4057	.10584
Valid N (listwise)	135				

Iteration History^{a,b,c,d}

		-2 Log likelihood	Coefficients										
			Constant	ROA	ACHANGE	LEV	OSHIP	BDOUT	BIG4	CPA	DCHANG E	CEOPICT	DUAL
Step 1	1	85.474	1.801	-.009	-.007	.008	.017	.000	-.562	-.207	-.104	-.033	-.572
	2	70.287	2.968	-.015	-.017	.020	.038	.002	-1.126	-.502	-.202	-.202	-1.519
	3	64.509	4.652	-.020	-.028	.032	.056	.002	-1.586	-.852	-.335	-.655	-2.812
	4	62.756	6.616	-.024	-.036	.040	.066	.002	-1.838	-1.110	-.458	-1.346	-4.050
	5	62.277	8.528	-.026	-.038	.042	.069	.002	-1.910	-1.195	-.501	-2.207	-5.087
	6	62.104	10.457	-.026	-.037	.043	.069	.003	-1.918	-1.205	-.502	-3.165	-6.065
	7	62.039	12.430	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-4.151	-7.054
	8	62.014	14.420	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-5.145	-8.049
	9	62.005	16.416	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-6.143	-9.048
	10	62.002	18.415	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-7.143	-10.047
	11	62.001	20.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-8.142	-11.047
	12	62.000	22.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-9.142	-12.047
	13	62.000	24.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-10.142	-13.047
	14	62.000	26.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-11.142	-14.047
	15	62.000	28.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-12.142	-15.047
	16	62.000	30.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-13.142	-16.047
	17	62.000	32.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-14.142	-17.047
	18	62.000	34.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-15.142	-18.047
	19	62.000	36.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-16.142	-19.047
	20	62.000	38.414	-.026	-.037	.042	.069	.003	-1.919	-1.206	-.501	-17.142	-20.047

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 94.185

d. Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Variables not in the Equation

			Score	df	Sig.
Step 0	Variables	ROA	6.455	1	.011
		ACHANGE	.532	1	.466
		LEV	1.281	1	.258
		OSHIP	5.952	1	.015
		BDOUT	.160	1	.689
		BIG4	11.250	1	.001
		CPA	.224	1	.636
		DCHANGE	1.250	1	.264
		CEOPICT	3.835	1	.050
		DUAL	3.465	1	.063

Overall Statistics	22.853	10	.011
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```
FREQUENCIES VARIABLES=FSF BIG4 CPA DCHANGE CEOPICT DUAL
/ORDER=ANALYSIS.
```

Frequencies

[DataSet1] G:\skripsi 3.sav

FSF

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	15	11.1	11.1	11.1
	1.00	120	88.9	88.9	100.0
	Total	135	100.0	100.0	

BIG4

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	81	60.0	60.0	60.0
	1.00	54	40.0	40.0	100.0
	Total	135	100.0	100.0	

CPA

		Frequency	Percent	Valid Percent	Cumulative Percent
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Valid	.00	97	71.9	71.9	71.9
	1.00	38	28.1	28.1	100.0
	Total	135	100.0	100.0	

DCHANGE

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	81	60.0	60.0	60.0
	1.00	54	40.0	40.0	100.0
	Total	135	100.0	100.0	

CEOPICT

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	25	18.5	18.5	18.5
	1.00	110	81.5	81.5	100.0
	Total	135	100.0	100.0	

DUAL

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	.00	23	17.0	17.0	17.0
	1.00	112	83.0	83.0	100.0
	Total	135	100.0	100.0	

```

LOGISTIC REGRESSION VARIABLES FSF
  /METHOD=ENTER ROA ACHANGE LEV OSHIP BDOUT BIG4 CPA DCHANGE
CEOPICT DUAL
  /SAVE=PRED PGROUP RESID SRESID
  /CLASSPLOT
  /CASEWISE OUTLIER(2)
  /PRINT=GOODFIT CORR ITER(1) CI(95)
  /CRITERIA=PIN(0.05) POUT(0.10) ITERATE(20) CUT(0.5).

```

Logistic Regression

[DataSet1] G:\skripsi.sav

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	135	100.0
	Missing Cases	0	.0
	Total	135	100.0
Unselected Cases		0	.0
Total		135	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable

Encoding

Original Value	Internal Value
Tidak melakukan Restatement	0
Melakukan Restatement	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	98.373	1.556
	2	94.283	1.995
	3	94.185	2.077
	4	94.185	2.079
	5	94.185	2.079

a. Constant is included in the model.

- b. Initial -2 Log Likelihood: 94.185
- c. Estimation terminated at iteration number 5
because parameter estimates changed by less
than .001.

Classification Table^{a,b}

		Observed	Predicted		
			FSF		Percentage Correct
			.00	1.00	
Step 0	FSF	.00	0	15	.0
		1.00	0	120	100.0
	Overall Percentage				88.9

- a. Constant is included in the model.
- b. The cut value is .500

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 0	Constant	2.079	.274	57.654	1	.000	8.000

Block 1: Method = Enter

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	32.185	10	.000
	Block	32.185	10	.000
	Model	32.185	10	.000

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	62.000 ^a	.212	.422

- a. Estimation terminated at iteration number 20
because maximum iterations has been reached. Final
solution cannot be found.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	3.257	8	.917

Contingency Table for Hosmer and Lemeshow Test

		FSF = .00		FSF = 1.00		Total
		Observed	Expected	Observed	Expected	
Step 1	1	7	6.905	7	7.095	14
	2	4	3.840	10	10.160	14
	3	4	2.405	10	11.595	14
	4	0	1.130	14	12.870	14
	5	0	.466	14	13.534	14
	6	0	.173	14	13.827	14
	7	0	.080	14	13.920	14
	8	0	.000	14	14.000	14
	9	0	.000	13	13.000	13
	10	0	.000	10	10.000	10

Classification Table^a

		Predicted		
		FSF		Percentage
	Observed	.00	1.00	Correct
Step 1	FSF .00	1	14	6.7
	1.00	2	118	98.3
	Overall Percentage			88.1

a. The cut value is .500

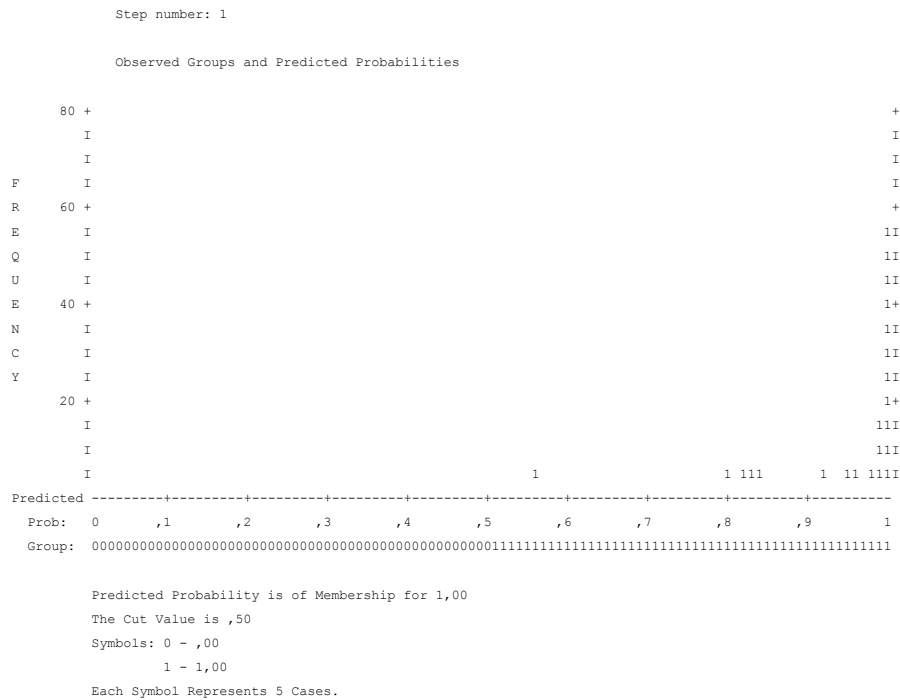
Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I.for EXP(B)	
								Lower	Upper
Step 1 ^a	ROA	-.026	.026	1.023	1	.312	.974	.927	1.025
	ACHANGE	-.037	.028	1.734	1	.188	.964	.912	1.018
	LEV	.042	.021	4.161	1	.041	1.043	1.002	1.087
	OSHIP	.069	.035	3.850	1	.050	1.071	1.000	1.147
	BDOUT	.003	.029	.008	1	.927	1.003	.947	1.061
	BIG4	-1.919	.831	5.335	1	.021	.147	.029	.748
	CPA	-1.206	.813	2.197	1	.138	.299	.061	1.475
	DCHANGE	-.501	.681	.541	1	.462	.606	.160	2.302
	CEOPICT	-17.142	6769.328	.000	1	.998	.000	.000	.
	DUAL	-20.047	6723.644	.000	1	.998	.000	.000	.
	Constant	38.414	9541.026	.000	1	.997	482039235 42158864.0 00		

a. Variable(s) entered on step 1: ROA, ACHANGE, LEV, OSHIP, BDOUT, BIG4, CPA, DCHANGE, CEOPICT, DUAL.

Correlation Matrix

[illegible]



Casewise List^b

Case	Selected Status ^a	Observed	Predicted	Predicted Group	Temporary Variable	
		FSF			Resid	ZResid
38	S	1**	.076	0	.924	3.484
97	S	0**	.824	1	-.824	-2.163
98	S	0**	.821	1	-.821	-2.141
99	S	0**	.838	1	-.838	-2.278

a. S = Selected, U = Unselected cases, and ** = Misclassified cases.

b. Cases with studentized residuals greater than 2.000 are listed.