

# LAMPIRAN

## LAMPIRAN I

### Daftar Nama Perusahaan Sampel

No	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk.
2	AKPI	Argha Karya Prima Industry Tbk.
3	ALDO	Alkindo Naratama Tbk.
4	AMFG	Asahimas Flat Glass Tbk.
5	ARNA	Arwana Citra Mulia Tbk.
6	ASII	Astra International Tbk.
7	AUTO	Astra Auto Part Tbk.
8	BATA	Sepatu Bata Tbk.
9	BUDI	Budi Acid Jaya Tbk.
10	CEKA	Cahaya Kalbar Tbk.
11	CINT	Chitose Internasional Tbk.
12	CPIN	Charoen Pokphand Indonesia Tbk.
13	DLTA	Delta Djakarta Tbk.
14	DPNS	Duta Pertiwi Nusantara.
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 Pasific Indonesia Tbk.
21	IMPC	Impack Paratama Industri Tbk.
22	INAI	Indal Aluminium Industry Tbk.
23	INCI	Intan Wijaya International Tbk.
24	INDF	Indofood Sukses Makmur Tbk.
25	INDS	Indospring Tbk.
26	INTP	Indocement Tunggul Prakasa Tbk.
27	ISSP	Steel Pipe Industry of Indonesia Tbk.
28	JECC	Jembo Cable Company Tbk.
29	JPFA	Japfa Comfeed Indonesia Tbk.
30	KAEF	Kimia Farma Tbk.
31	KBLI	KMI Wire and Cable Tbk.
32	KBLM	Kabelindo Murni Tbk.
33	KLBF	Kalbe Farma Tbk.
34	LION	Lion Metal Works Tbk

35	LMSH	Lionmesh Prima Tbk.
36	MERK	Merck Tbk.
37	MYOR	Mayora Indah Tbk.
38	PICO	Pelangi Indah Canindo Tbk.
39	RICY	Ricky Putra Globalindo Tbk.
40	ROTI	Nippon Indosari Corporindo Tbk.
41	SCCO	Supreme Cable Manufacturing and Commerce Tbk.
42	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk.
43	SKBM	Sekar Bumi Tbk.
44	SMGR	Semen Gresik Tbk.
45	SMSM	Selamat Sempurna Tbk.
46	SRSN	Indo Acitama Tbk.
47	STAR	Star Petrochem Tbk.
48	TALF	Tunas Alfin Tbk.
49	TOTO	Surya Toto Indonesia Tbk.
50	TRIS	Trisula International Tbk.
51	TRST	Trias Sentosa Tbk.
52	TSPC	Tempo Scan Pasific Tbk.
53	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk.
54	UNIT	Nusantara Inti Corpora Tbk.
55	VOKS	Voksel Electric Tbk.
56	WIIM	Wismilak Inti Makmur Tbk.
57	WTON	Wijaya Karya Beton Tbk.





29	JPFA	1.000.000	524.484	524.484.000.000	2.171.608	2.171.608.000.000	1.107.810	1.107.810.000.000
30	KAEF	1	252.972.506.074	252.972.506.074	271.597.947.663	271.597.947.663	331.707.917.461	331.707.917.461
31	KBLI	1	115.371.098.970	115.371.098.970	334.338.838.592	334.338.838.592	358.974.051.474	358.974.051.474
32	KBLM	1	12.760.365.612	12.760.365.612	19.839.776.249	19.839.776.249	43.994.949.645	43.994.949.645
33	KLBF	1	2.057.694.281.873	2.057.694.281.873	2.350.884.933.551	2.350.884.933.551	2.453.251.410.604	2.453.251.410.604
34	LION	1	46.018.637.487	46.018.637.487	42.345.417.055	42.345.417.055	9.282.943.009	9.282.943.009
35	LMSH	1	1.944.443.395	1.944.443.395	6.252.814.811	6.252.814.811	12.967.113.850	12.967.113.850
36	MERK	1.000	142.545.462	142.545.462.000	153.842.847	153.842.847.000	144.677.294	144.677.294.000
37	MYOR	1	1.250.233.128.560	1.250.233.128.560	1.388.676.127.665	1.388.676.127.665	1.603.953.830.893	1.603.953.830.893
38	PICO	1	14.975.406.018	14.975.406.018	13.753.451.941	13.753.451.941	16.824.380.227	16.824.380.227
39	RICY	1	13.465.713.464	13.465.713.464	14.033.426.519	14.033.426.519	16.558.562.698	16.558.562.698
40	ROTI	1	270.538.700.440	270.538.700.440	279.777.368.831	279.777.368.831	135.364.021.139	135.364.021.139
41	SCCO	1	159.119.646.125	159.119.646.125	340.593.630.534	340.593.630.534	269.730.298.809	269.730.298.809
42	SIDO	1.000.000	437.475	437.475.000.000	480.525	480.525.000.000	533.799	533.799.000.000
43	SKBM	1	40.150.568.621	40.150.568.621	22.545.456.050	22.545.456.050	25.880.464.791	25.880.464.791
44	SMGR	1.000	4.525.441.038	4.525.441.038.000	4.535.036.823	4.535.036.823.000	2.043.025.914	2.043.025.914.000

45	SMSM	1.000.000	461.307	461.307.000.000	502.192	502.192.000.000	555.388	555.388.000.000
46	SRSN	1.000	15.504.788	15.504.788.000	11.056.051	11.056.051.000	17.698.567	17.698.567.000
47	STAR	1	306.885.570	306.885.570	462.555.306	462.555.306	594.726.798	594.726.798
48	TALF	1	33.717.725.980	33.717.725.980	30.137.707.324	30.137.707.324	21.465.836.784	21.465.836.784
49	TOTO	1	285.236.780.659	285.236.780.659	168.564.583.718	168.564.583.718	278.935.804.544	278.935.804.544
50	TRIS	1	37.448.445.764	37.448.445.764	25.213.015.324	25.213.015.324	14.198.889.550	14.198.889.550
51	TRST	1	25.314.103.403	25.314.103.403	33.794.866.940	33.794.866.940	38.199.681.742	38.199.681.742
52	TSPC	1	529.218.651.807	529.218.651.807	545.493.536.262	545.493.536.262	557.339.581.996	557.339.581.996
53	ULTJ	1	523.100.215.029	523.100.215.029	709.825.635.742	709.825.635.742	711.681.000.000	711.681.000.000
54	UNIT	1	385.953.128	385.953.128	860.775.733	860.775.733	1.062.124.056	1.062.124.056
55	VOKS	1	277.107.966	277.107.966	160.045.873.393	160.045.873.393	166.204.959.339	166.204.959.339
56	WIIM	1	131.081.111.587	131.081.111.587	106.290.306.868	106.290.306.868	40.589.790.851	40.589.790.851
57	WTON	1	171.784.021.770	171.784.021.770	281.567.627.374	281.567.627.374	340.459.000.000	340.459.000.000

EKUITAS						KINERJA KEUANGAN		
LK	2015	LK	2016	LK	2017	2015	2016	2017
328.369	328.369.000.000	384.388	384.388.000.000	423.011	423.011.000.000	0,1000	0,1456	0,0904
1.107.565.893	1.107.565.893.000	1.120.035.169	1.120.035.169.000	1.126.612.491	1.126.612.491.000	0,0250	0,0468	0,0118
170.929.026.813	170.929.026.813	200.887.900.422	200.887.900.422	229.422.823.176	229.422.823.176	0,1409	0,1256	0,1266
3.390.223	3.390.223.000.000	3.599.264	3.599.264.000.000	3.548.877	3.548.877.000.000	0,1007	0,0724	0,0109
894.728.477.056	894.728.477.056	948.088.201.259	948.088.201.259	1.029.399.792.539	1.029.399.792.539	0,0796	0,0964	0,1187
126.533	126.533.000.000.000	139.906	139.906.000.000.000	156.329	156.329.000.000.000	0,1234	0,1308	0,1482
10.143.426	10.143.426.000.000	10.536.558	10.536.558.000.000	10.759.076	10.759.076.000.000	0,0318	0,0459	0,0509
547.187.208	547.187.208.000	557.155.279	557.155.279.000	579.308.728	579.308.728.000	0,2367	0,0758	0,0926
1.105.251	1.105.251.000.000	1.164.982	1.164.982.000.000	1.194.700	1.194.700.000.000	0,0191	0,0332	0,0382
639.893.514.352	639.893.514.352	887.920.113.728	887.920.113.728	903.044.187.067	903.044.187.067	0,1665	0,2812	0,1190
315.073.311.914	315.073.311.914	326.429.838.956	326.429.838.956	382.273.759.946	382.273.759.946	0,0936	0,0632	0,0776
12.561.427	12.561.427.000.000	14.157.243	14.157.243.000.000	15.702.825	15.702.825.000.000	0,1459	0,1572	0,1590
849.621.481	849.621.481.000	1.012.374.008	1.012.374.008.000	1.144.645.393	1.144.645.393.000	0,2260	0,2514	0,2444
241.296.079.044	241.296.079.044	263.264.403.585	263.264.403.585	267.835.387.367	267.835.387.367	0,0409	0,0380	0,0223



973.517.334	973.517.334.000	1.079.579.612	1.079.579.612.000	1.116.300.069	1.116.300.069.000	0,1108	0,1409	0,1453
291.961.416.611	291.961.416.611	592.004.807.725	592.004.807.725	662.817.725.465	662.817.725.465	0,1611	0,1532	1,1496
38.007.909	38.007.909.000.000	39.564.228	39.564.228.000.000	42.187.664	42.187.664.000.000	0,1698	0,1687	0,1838
32.016.060	32.016.060.000.000	34.175.014	34.175.014.000.000	34.112.985	34.112.985.000.000	0,3237	0,3734	0,3714
16.386.911	16.386.911.000.000	18.500.823	18.500.823.000.000	20.324.330	20.324.330.000.000	0,1784	0,1963	0,1743
310.464.258.463	310.464.258.463	373.749.035.530	373.749.035.530	441.946.749.143	441.946.749.143	0,1656	0,1854	0,1638
1.096.879.954.951	1.096.879.954.951	1.225.645.183.071	1.225.645.183.071	1.289.020.969.663	1.289.020.969.663	0,1183	0,1027	0,0708
239.820.902.657	239.820.902.657	258.016.602.673	258.016.602.673	277.404.670.750	277.404.670.750	0,1193	0,1378	0,1393
154.051.308.997	154.051.308.997	242.826.462.751	242.826.462.751	268.379.825.144	268.379.825.144	0,1101	0,0411	0,0617
43.121.593	43.121.593.000.000	43.941.423	43.941.423.000.000	46.756.724	46.756.724.000.000	0,0860	0,1199	0,1100
1.919.038.917.988	1.919.038.917.988	2.068.063.877.631	2.068.063.877.631	2.144.818.918.530	2.144.818.918.530	0,0010	0,0240	0,0530
23.865.950	23.865.950.000.000	26.138.703	26.138.703.000.000	24.556.507	24.556.507.000.000	0,1825	0,1481	0,0757
2.553.475	2.553.475.000.000	2.645.057	2.645.057.000.000	2.840.941	2.840.941.000.000	0,0623	0,0389	0,0030
367.756.259	367.756.259.000	470.338.342	470.338.342.000	547.361.482	547.361.482.000	0,0067	0,2815	0,0152
6.109.692	6.109.692.000.000	9.372.964	9.372.964.000.000	9.795.628	9.795.628.000.000	0,0858	0,2317	0,1131
1.862.096.822.470	1.862.096.822.470	2.271.407.409.194	2.271.407.409.194	2.572.520.755.127	2.572.520.755.127	0,1359	0,1196	0,1289

1.027.361.931.042	1.027.361.931.042	1.321.345.840.449	1.321.345.840.449	1.786.746.385.283	1.786.746.385.283	0,1123	0,2530	0,2009
296.475.380.006	296.475.380.006	320.655.277.264	320.655.277.264	791.428.577.199	791.428.577.199	0,0430	0,0619	0,0556
10.938.285.985.269	10.938.285.985.269	12.463.847.141.085	12.463.847.141.085	13.894.031.782.689	13.894.031.782.689	0,1881	0,1886	0,1766
454.599.496.171	454.599.496.171	470.603.093.171	470.603.093.171	452.307.088.017	452.307.088.017	0,1012	0,0900	0,0205
112.441.377.144	112.441.377.144	117.316.469.122	117.316.469.122	129.622.003.077	129.622.003.077	0,0173	0,0533	0,1000
473.543.282	473.543.282.000	582.672.469	582.672.469.000	615.437.441	615.437.441.000	0,3010	0,2640	0,2351
5.194.459.927.187	5.194.459.927.187	6.265.255.987.065	6.265.255.987.065	7.354.346.366.072	7.354.346.366.072	0,2407	0,2216	0,2181
247.090.984.313	247.090.984.313	265.842.864.248	265.842.864.248	279.683.750.237	279.683.750.237	0,0606	0,0517	0,0602
400.079.043.512	400.079.043.512	412.499.070.065	412.499.070.065	430.265.371.696	430.265.371.696	0,0337	0,0340	0,0385
1.188.534.951.872	1.188.534.951.872	1.442.751.772.026	1.442.751.772.026	2.820.105.715.426	2.820.105.715.426	0,2276	0,1939	0,0480
922.352.503.822	922.352.503.822	1.220.420.673.224	1.220.420.673.224	2.728.227.482.994	2.728.227.482.994	0,1725	0,2791	0,0989
2.598.314	2.598.314.000.000	2.757.885	2.757.885.000.000	2.895.865	2.895.865.000.000	0,1684	0,1742	0,1843
344.087.439.659	344.087.439.659	368.389.286.646	368.389.286.646	1.023.237.460.399	1.023.237.460.399	0,1167	0,0612	0,0253
27.440.798.401	27.440.798.401.000	30.574.391.457	30.574.391.457.000	30.439.052.302	30.439.052.302.000	0,1649	0,1483	0,0671
1.440.248	1.440.248.000.000	1.580.055	1.580.055.000.000	1.828.184	1.828.184.000.000	0,3203	0,3178	0,3038
340.079.837	340.079.837.000	402.053.633	402.053.633.000	415.505.899	415.505.899.000	0,0456	0,0275	0,0426

489.676.008.886	489.676.008.886	490.025.951.324	490.025.951.324	490.282.287.552	490.282.287.552	0,0006	0,0009	0,0012
350.202.023.192	350.202.023.192	751.895.484.830	751.895.484.830	766.164.831.783	766.164.831.783	0,0963	0,0401	0,0280
1.491.542.919.106	1.491.542.919.106	1.523.874.519.542	1.523.874.519.542	1.693.791.596.547	1.693.791.596.547	0,1912	0,1106	0,1647
337.810.852.786	337.810.852.786	346.627.180.477	346.627.180.477	356.231.586.783	356.231.586.783	0,1109	0,0727	0,0399
1.956.920.690.054	1.956.920.690.054	1.932.355.184.014	1.932.355.184.014	1.975.569.497.486	1.975.569.497.486	0,0129	0,0175	0,0193
4.337.140.975.120	4.337.140.975.120	4.635.273.142.692	4.635.273.142.692	5.082.008.409.145	5.082.008.409.145	0,1220	0,1177	0,1097
2.797.505.693.922	2.797.505.693.922	3.489.233.494.783	3.489.233.494.783	7.208.755.000.000	7.208.755.000.000	0,1870	0,2034	0,0987
242.974.314.739	242.974.314.739	244.021.820.832	244.021.820.832	245.258.000.000	245.258.000.000	0,0016	0,0035	0,0043
509.652.927.872	509.652.927.872	669.043.551.888	669.043.551.888	814.122.306.393	814.122.306.393	0,0005	0,2392	0,2042
943.708.980.906	943.708.980.906	991.093.391.804	991.093.391.804	978.091.361.111	978.091.361.111	0,1389	0,1072	0,0415
2.263.425.161.325	2.263.425.161.325	2.490.474.913.654	2.490.474.913.654	2.747.935.334.085	2.747.935.334.085	0,0759	0,1131	0,1239

**Lampiran III**  
**TABULASI VARIABEL INDEPENDEN**  
**Variabel Struktur Modal**

NO	KODE	Satuan	HUTANG					
			LK	2015	LK	2016	LK	2017
1	ADES	1.000.000	324.855	324.855.000.000	383.091	383.091.000.000	417.225	417.225.000.000
2	AKPI	1.000	1.775.577.239	1.775.577.239.000	1.495.874.021	1.495.874.021.000	1.618.713.342	1.618.713.342.000
3	ALDO	1	195.081.792.385	195.081.792.385	209.442.676.180	209.442.676.180	269.278.833.819	269.278.833.819
4	AMFG	1.000.000	880.052	880.052.000.000	1.905.626	1.905.626.000.000	2.718.939	2.718.939.000.000
5	ARNA	1	536.050.998.398	536.050.998.398	595.128.097.887	595.128.097.887	571.946.769.034	571.946.769.034
6	ASII	1.000.000.000	118.902	118.902.000.000.000	121.949	121.949.000.000.000	139.317	139.317.000.000.000
7	AUTO	1.000.000	4.195.684	4.195.684.000.000	4.075.716	4.075.716.000.000	4.003.233	4.003.233.000.000
8	BATA	1.000	248.070.766	248.070.766.000	247.587.638	247.587.638.000	276.382.503	276.382.503.000
9	BUDI	1.000.000	2.160.702	2.160.702.000.000	1.766.825	1.766.825.000.000	1.744.756	1.744.756.000.000
10	CEKA	1	845.932.695.663	845.932.695.663	538.044.038.690	538.044.038.690	489.592.257.434	489.592.257.434
11	CINT	1	67.734.182.851	67.734.182.851	72.906.787.680	72.906.787.680	94.304.081.659	94.304.081.659
12	CPIN	1.000.000	12.123.488	12.123.488.000.000	10.047.751	10.047.751.000.000	8.819.768	8.819.768.000.000
13	DLTA	1.000	188.700.435	188.700.435.000	185.422.642	185.422.642.000	196.197.372	196.197.372.000
14	DPNS	1	33.187.031.327	33.187.031.327	32.865.162.199	32.865.162.199	40.655.786.593	40.655.786.593
15	DVLA	1.000	402.760.903	402.760.903.000	451.785.946	451.785.946.000	524.586.078	524.586.078.000
16	EKAD	1	97.730.178.889	97.730.178.889	110.503.822.983	110.503.822.983	133.949.920.707	133.949.920.707
17	GGRM	1.000.000	25.497.504	25.497.504.000.000	23.387.406	23.387.406.000.000	24.572.266	24.572.266.000.000
18	HMSP	1.000.000	5.994.664	5.994.664.000.000	8.333.263	8.333.263.000.000	9.028.078	9.028.078.000.000
19	ICBP	1.000.000	10.173.713	10.173.713.000.000	10.401.125	10.401.125.000.000	11.295.184	11.295.184.000.000
20	IGAR	1	73.471.782.127	73.471.782.127	65.716.637.766	65.716.637.766	71.075.842.431	71.075.842.431
21	IMPC	1	578.352.730.206	578.352.730.206	1.050.386.739.011	1.050.386.739.011	1.005.656.523.820	1.005.656.523.820

22	INAI	1	1.090.438.393.880	1.090.438.393.880	1.081.015.810.782	1.081.015.810.782	936.511.874.370	936.511.874.370
23	INCI	1	15.494.757.317	15.494.757.317	26.524.918.593	26.524.918.593	35.408.565.186	35.408.565.186
24	INDF	1.000.000	48.709.933	48.709.933.000.000	38.233.092	38.233.092.000.000	41.182.764	41.182.764.000.000
25	INDS	1	634.889.428.231	634.889.428.231	409.208.624.907	409.208.624.907	289.798.419.319	289.798.419.319
26	INTP	1.000.000	3.772.410	3.772.410.000.000	4.011.877	4.011.877.000.000	4.307.169	4.307.169.000.000
27	ISSP	1.000.000	2.894.972	2.894.972.000.000	3.396.754	3.396.754.000.000	3.428.424	3.428.424.000.000
28	JECC	1.000	990.707.822	990.707.822.000	1.116.872.234	1.116.872.234.000	1.380.623.870	1.380.623.870.000
29	JPFA	1.000.000	11.049.774	11.049.774.000.000	9.878.062	9.878.062.000.000	11.293.242	11.293.242.000.000
30	KAEF	1	1.374.127.253.841	1.374.127.253.841	2.341.155.131.870	2.341.155.131.870	3.523.628.217.406	3.523.628.217.406
31	KBLI	1	524.437.909.934	524.437.909.934	550.076.575.595	550.076.575.595	1.227.014.231.702	1.227.014.231.702
32	KBLM	1	318.436.089.653	318.436.089.653	318.436.089.653	318.436.089.653	443.770.270.269	443.770.270.269
33	KLBF	1	2.758.131.396.170	2.758.131.396.170	2.762.162.069.572	2.762.162.069.572	2.722.207.633.646	2.722.207.633.646
34	LION	1	184.525.318.627	184.525.318.627	215.209.902.816	215.209.902.816	229.630.859.719	229.630.859.719
35	LMSH	1	21.341.373.897	21.341.373.897	45.511.700.128	45.511.700.128	31.541.423.763	31.541.423.763
36	MERK	1.000	168.103.536	168.103.536.000	161.262.425	161.262.425.000	231.569.103	231.569.103.000
37	MYOR	1	6.148.255.759.034	6.148.255.759.034	6.657.165.872.077	6.657.165.872.077	7.561.503.434.179	7.561.503.434.179
38	PICO	1	358.697.326.131	358.697.326.131	372.723.897.214	372.723.897.214	440.555.207.507	440.555.207.507
39	RICY	1	798.114.824.380	798.114.824.380	876.184.855.001	876.184.855.001	944.179.416.586	944.179.416.586
40	ROTI	1	1.517.788.685.162	1.517.788.685.162	1.476.889.086.692	1.476.889.086.692	1.739.467.993.982	1.739.467.993.982
41	SCCO	1	850.791.824.810	850.791.824.810	1.229.514.818.362	1.229.514.818.362	1.286.017.105.712	1.286.017.105.712
42	SIDO	1.000.000	197.797	197.797.000.000	229.729	229.729.000.000	262.333	262.333.000.000
43	SKBM	1	420.396.809.051	420.396.809.051	633.267.725.358	633.267.725.358	599.790.014.646	599.790.014.646
44	SMGR	1.000	10.712.320.531	10.712.320.531.000	13.652.504.525	13.652.504.525.000	18.524.450.664	18.524.450.664.000
45	SMSM	1.000.000	779.860	779.860.000.000	674.685	674.685.000.000	615.157	615.157.000.000
46	SRSN	1.000	233993478	233.993.478.000	315.096.071	315.096.071.000	237.220.555	237.220.555.000
47	STAR	1	239.344.544.398	239.344.544.398	200.161.402.637	200.161.402.637	124.422.750.504	124.422.750.504
48	TALF	1	84.008.353.472	84.008.353.472	129.777.537.129	129.777.537.129	155.076.156.734	155.076.156.734
49	TOTO	1	947.997.940.099	947.997.940.099	1.057.566.418.720	1.057.566.418.720	1.132.699.218.954	1.132.699.218.954
50	TRIS	1	245.138.356.170	245.138.356.170	293.073.984.034	293.073.984.034	188.736.733.204	188.736.733.204

51	TRST	1	1.400.438.809.900	1.400.438.809.900	1.358.241.040.272	1.358.241.040.272	1.357.336.438.524	1.357.336.438.524
52	TSPC	1	1.947.588.124.083	1.947.588.124.083	1.950.534.206.746	1.950.534.206.746	2.352.891.899.876	2.352.891.899.876
53	ULTJ	1	742.490.216.326	742.490.216.326	749.966.146.582	749.966.146.582	978.185.000.000	978.185.000.000
54	UNIT	1	217.565.067.467	217.565.067.467	188.891.359.540	188.891.359.540	181.126.294.572	181.126.294.572
55	VOKS	1	1.026.591.706.684	1.026.591.706.684	999.166.542.590	999.166.542.590	1.296.044.190.202	1.296.044.190.202
56	WIIM	1	398.991.064.485	398.991.064.485	362.540.740.471	362.540.740.471	247.620.731.930	247.620.731.930
57	WTON	1	2.192.672.341.480	2.192.672.341.480	2.171.844.871.665	2.171.844.871.665	4.320.040.750.958	4.320.040.750.958

EKUITAS						STRUKTUR MODAL		
LK	2015	LK	2016	LK	2017	2015	2016	2017
328.369	328.369.000.000	384.388	384.388.000.000	423.011	423.011.000.000	0,9893	0,9966	0,9863
1.107.565.893	1.107.565.893.000	1.120.035.169	1.120.035.169.000	1.126.612.491	1.126.612.491.000	1,6031	1,3356	1,4368
170.929.026.813	170.929.026.813	200.887.900.422	200.887.900.422	229.422.823.176	229.422.823.176	1,1413	1,0426	1,1737
3.390.223	3.390.223.000.000	3.599.264	3.599.264.000.000	3.548.877	3.548.877.000.000	0,2596	0,5294	0,7661
894.728.477.056	894.728.477.056	948.088.201.259	948.088.201.259	1.029.399.792.539	1.029.399.792.539	0,5991	0,6277	0,5556
126.533	126.533.000.000.000	139.906	139.906.000.000.000	156.329	156.329.000.000.000	0,9397	0,8716	0,8912
10.143.426	10.143.426.000.000	10.536.558	10.536.558.000.000	10.759.076	10.759.076.000.000	0,4136	0,3868	0,3721
547.187.208	547.187.208.000	557.155.279	557.155.279.000	579.308.728	579.308.728.000	0,4534	0,4444	0,4771
1.105.251	1.105.251.000.000	1.164.982	1.164.982.000.000	1.194.700	1.194.700.000.000	1,9549	1,5166	1,4604
639.893.514.352	639.893.514.352	887.920.113.728	887.920.113.728	903.044.187.067	903.044.187.067	1,3220	0,6060	0,5422
315.073.311.914	315.073.311.914	326.429.838.956	326.429.838.956	382.273.759.946	382.273.759.946	0,2150	0,2233	0,2467
12.561.427	12.561.427.000.000	14.157.243	14.157.243.000.000	15.702.825	15.702.825.000.000	0,9651	0,7097	0,5617
849.621.481	849.621.481.000	1.012.374.008	1.012.374.008.000	1.144.645.393	1.144.645.393.000	0,2221	0,1832	0,1714
241.296.079.044	241.296.079.044	263.264.403.585	263.264.403.585	267.835.387.367	267.835.387.367	0,1375	0,1248	0,1518
973.517.334	973.517.334.000	1.079.579.612	1.079.579.612.000	1.116.300.069	1.116.300.069.000	0,4137	0,4185	0,4699
291.961.416.611	291.961.416.611	592.004.807.725	592.004.807.725	662.817.725.465	662.817.725.465	0,3347	0,1867	0,2021
38.007.909	38.007.909.000.000	39.564.228	39.564.228.000.000	42.187.664	42.187.664.000.000	0,6708	0,5911	0,5825

32.016.060	32.016.060.000.000	34.175.014	34.175.014.000.000	34.112.985	34.112.985.000.000	0,1872	0,2438	0,2647
16.386.911	16.386.911.000.000	18.500.823	18.500.823.000.000	20.324.330	20.324.330.000.000	0,6208	0,5622	0,5557
310.464.258.463	310.464.258.463	373.749.035.530	373.749.035.530	441.946.749.143	441.946.749.143	0,2367	0,1758	0,1608
1.096.879.954.951	1.096.879.954.951	1.225.645.183.071	1.225.645.183.071	1.289.020.969.663	1.289.020.969.663	0,5273	0,8570	0,7802
239.820.902.657	239.820.902.657	258.016.602.673	258.016.602.673	277.404.670.750	277.404.670.750	4,5469	4,1897	3,3760
154.051.308.997	154.051.308.997	242.826.462.751	242.826.462.751	268.379.825.144	268.379.825.144	0,1006	0,1092	0,1319
43.121.593	43.121.593.000.000	43.941.423	43.941.423.000.000	46.756.724	46.756.724.000.000	1,1296	0,8701	0,8808
1.919.038.917.988	1.919.038.917.988	2.068.063.877.631	2.068.063.877.631	2.144.818.918.530	2.144.818.918.530	0,3308	0,1979	0,1351
23.865.950	23.865.950.000.000	26.138.703	26.138.703.000.000	24.556.507	24.556.507.000.000	0,1581	0,1535	0,1754
2.553.475	2.553.475.000.000	2.645.057	2.645.057.000.000	2.840.941	2.840.941.000.000	1,1337	1,2842	1,2068
367.756.259	367.756.259.000	470.338.342	470.338.342.000	547.361.482	547.361.482.000	2,6939	2,3746	2,5223
6.109.692	6.109.692.000.000	9.372.964	9.372.964.000.000	9.795.628	9.795.628.000.000	1,8086	1,0539	1,1529
1.862.096.822.470	1.862.096.822.470	2.271.407.409.194	2.271.407.409.194	2.572.520.755.127	2.572.520.755.127	0,7379	1,0307	1,3697
1.027.361.931.042	1.027.361.931.042	1.321.345.840.449	1.321.345.840.449	1.786.746.385.283	1.786.746.385.283	0,5105	0,4163	0,6867
296.475.380.006	296.475.380.006	320.655.277.264	320.655.277.264	791.428.577.199	791.428.577.199	1,0741	0,9931	0,5607
10.938.285.985.269	10.938.285.985.269	12.463.847.141.085	12.463.847.141.085	13.894.031.782.689	13.894.031.782.689	0,2522	0,2216	0,1959
454.804.831.746	454.804.831.746	470.603.093.171	470.603.093.171	452.307.088.017	452.307.088.017	0,4057	0,4573	0,5077



112.441.377.144	112.441.377.144	117.316.469.122	117.316.469.122	129.622.003.077	129.622.003.077	0,1898	0,3879	0,2433
473.543.282	473.543.282.000	582.672.469	582.672.469.000	615.437.441	615.437.441.000	0,3550	0,2768	0,3763
5.194.459.927.187	5.194.459.927.187	6.265.255.987.065	6.265.255.987.065	7.354.346.366.072	7.354.346.366.072	1,1836	1,0626	1,0282
247.090.984.313	247.090.984.313	265.842.864.248	265.842.864.248	279.683.750.237	279.683.750.237	1,4517	1,4020	1,5752
400.079.043.512	400.079.043.512	412.499.070.065	412.499.070.065	430.265.371.696	430.265.371.696	1,9949	2,1241	2,1944
1.188.534.951.872	1.188.534.951.872	1.442.751.772.026	1.442.751.772.026	2.820.105.715.426	2.820.105.715.426	1,2770	1,0237	0,6168
922.352.503.822	922.352.503.822	1.220.420.673.224	1.220.420.673.224	2.728.227.482.994	2.728.227.482.994	0,9224	1,0075	0,4714
2.598.314	2.598.314.000.000	2.757.885	2.757.885.000.000	2.895.865	2.895.865.000.000	0,0761	0,0833	0,0906
344.087.439.659	344.087.439.659	368.389.286.646	368.389.286.646	1.023.237.460.399	1.023.237.460.399	1,2218	1,7190	0,5862
27.440.798.401	27.440.798.401.000	30.574.391.457	30.574.391.457.000	30.439.052.302	30.439.052.302.000	0,3904	0,4465	0,6086
1.440.248	1.440.248.000.000	1.580.055	1.580.055.000.000	1.828.184	1.828.184.000.000	0,5415	0,4270	0,3365
340.079.836	340.079.836.000	402.053.633	402.053.633.000	415.505.899	415.505.899.000	0,6881	0,7837	0,5709
489.676.008.886	489.676.008.886	490.025.951.324	490.025.951.324	490.282.287.552	490.282.287.552	0,4888	0,4085	0,2538
350.202.023.192	350.202.023.192	751.895.484.830	751.895.484.830	766.164.831.783	766.164.831.783	0,2399	0,1726	0,2024
1.491.542.919.106	1.491.542.919.106	1.523.874.519.542	1.523.874.519.542	1.693.791.596.547	1.693.791.596.547	0,6356	0,6940	0,6687
329.208.076.905	329.208.076.905	346.627.180.477	346.627.180.477	356.231.586.783	356.231.586.783	0,7446	0,8455	0,5298
1.956.920.690.054	1.956.920.690.054	1.932.355.184.014	1.932.355.184.014	1.975.569.497.486	1.975.569.497.486	0,7156	0,7029	0,6871
4.337.140.975.120	4.337.140.975.120	4.635.273.142.692	4.635.273.142.692	5.082.008.409.145	5.082.008.409.145	0,4490	0,4208	0,4630

2.797.505.693.922	2.797.505.693.922	3.489.233.494.783	3.489.233.494.783	7.208.755.000.000	7.208.755.000.000	0,2654	0,2149	0,1357
242.974.314.739	242.974.314.739	244.021.820.832	244.021.820.832	245.258.000.000	245.258.000.000	0,8954	0,7741	0,7385
509.652.927.872	509.652.927.872	669.043.551.888	669.043.551.888	814.122.306.393	814.122.306.393	2,0143	1,4934	1,5920
943.708.980.906	943.708.980.906	991.093.391.804	991.093.391.804	978.091.361.111	978.091.361.111	0,4228	0,3658	0,2532
2.263.425.161.325	2.263.425.161.325	2.490.474.913.654	2.490.474.913.654	2.747.935.334.085	2.747.935.334.085	0,9687	0,8721	1,5721

## Lampiran IV

### Variabel Dewan Direksi

NO	KODE	TAHUN		
		2015	2016	2017
1	ADES	4	3	3
2	AKPI	5	5	5
3	ALDO	3	3	3
4	AMFG	11	11	11
5	ARNA	3	3	4
6	ASII	10	11	9
7	AUTO	8	8	8
8	BATA	5	4	4
9	BUDI	7	7	7
10	CEKA	4	4	4
11	CINT	5	5	4
12	CPIN	7	7	7
13	DLTA	5	5	5
14	DPNS	4	4	4
15	DVLA	7	8	8
16	EKAD	3	3	3
17	GGRM	7	7	7
18	HMSP	7	8	8
19	ICBP	9	9	9
20	IGAR	3	5	5
21	IMPC	6	6	6
22	INAI	5	5	5
23	INCI	3	3	3
24	INDF	5	10	10

25	INDS	3	3	3
26	INTP	9	9	9
27	ISSP	5	5	5
28	JECC	4	4	4
29	JPFA	5	5	5
30	KAEF	4	5	5
31	KBLI	6	3	5
32	KBLM	3	4	3
33	KLBF	7	5	8
34	LION	5	5	4
35	LMSH	3	3	3
36	MERK	5	5	5
37	MYOR	5	5	5
38	PICO	2	2	2
39	RICY	4	4	4
40	ROTI	6	5	5
41	SCCO	5	4	4
42	SIDO	5	5	5
43	SKBM	6	8	8
44	SMGR	7	7	7
45	SMSM	5	5	5
46	SRSN	6	6	8
47	STAR	2	2	2
48	TALF	5	5	5
49	TOTO	11	11	11
50	TRIS	3	4	4
51	TRST	3	3	4
52	TSPC	11	10	10
53	ULTJ	3	3	3
54	UNIT	2	3	3
55	VOKS	5	6	6
56	WIIM	6	6	6
57	WTON	7	6	7

## Lampiran V

### Variabel Dewan Komisaris

NO	KODE	TAHUN		
		2015	2016	2017
1	ADES	3	3	3
2	AKPI	6	6	6
3	ALDO	3	3	3
4	AMFG	6	6	6
5	ARNA	3	3	4
6	ASII	11	12	12
7	AUTO	9	8	8
8	BATA	5	4	4
9	BUDI	3	3	3
10	CEKA	3	3	3
11	CINT	2	2	2
12	CPIN	5	4	3
13	DLTA	5	5	5
14	DPNS	3	3	3
15	DVLA	6	7	7
16	EKAD	2	2	2
17	GGRM	4	4	4
18	HMSP	5	5	5
19	ICBP	6	6	6
20	IGAR	2	3	3
21	IMPC	2	3	2
22	INAI	4	4	4
23	INCI	3	3	3
24	INDF	8	8	8

25	INDS	3	3	3
26	INTP	7	7	7
27	ISSP	5	5	5
28	JECC	3	3	3
29	JPFA	3	5	6
30	KAEF	6	4	4
31	KBLI	5	5	6
32	KBLM	3	3	3
33	KLBF	8	7	9
34	LION	3	3	3
35	LMSH	3	3	3
36	MERK	3	3	3
37	MYOR	5	5	5
38	PICO	3	3	3
39	RICY	3	3	3
40	ROTI	3	3	3
41	SCCO	3	3	3
42	SIDO	3	3	3
43	SKBM	3	3	3
44	SMGR	7	7	7
45	SMSM	3	3	2
46	SRSN	8	8	8
47	STAR	2	2	2
48	TALF	3	3	3
49	TOTO	5	5	5
50	TRIS	3	3	3
51	TRST	4	4	3
52	TSPC	4	6	5
53	ULTJ	3	3	3
54	UNIT	2	2	2
55	VOKS	5	7	6
56	WIIM	3	3	3
57	WTON	7	6	7

## Lampiran VI

### Variabel Manajemen Laba

No	Tahun	TAC/TA-1	1/TA-1	REV-REC/TA-1	PPE/TA-1	NDAC	DAC
1	2015	0,013466966416765	0,000000000001981	0,137609063809137	0,746538183474790	-0,117143532	0,13061
2	2015	0,035222032282732	0,000000000000449	0,001560989455527	0,838476490474302	-0,132876366	0,168098
3	2015	0,061306401575754	0,000000000002803	0,082482853475327	0,331687478886061	-0,049471897	0,110778
4	2015	-0,006505476354963	0,000000000000255	-0,001361273032732	0,520390639933585	-0,08243685	0,075931
5	2015	-0,032329254882110	0,000000000000794	-0,269432032193530	0,731908705560333	-0,1146663	0,082337
6	2015	-0,045235966766796	0,000000000000004	-0,059098670078677	0,594308326519199	-0,094312488	0,049077
7	2015	-0,037832542911354	0,000000000000070	-0,028149717201799	0,663541415900478	-0,105328937	0,067496
8	2015	0,192479861366634	0,000000000001291	0,028662435757246	0,353658852963423	-0,05470052	0,24718
9	2015	-0,030596911887127	0,000000000000404	-0,121593939721807	0,716015699750745	-0,113087921	0,082491
10	2015	-0,048331520032125	0,000000000000779	-0,125591222985086	0,181292784254445	-0,027583193	-0,02075
11	2015	0,015525508678566	0,000000000002739	0,119168505797677	0,487298270226761	-0,07447825	0,090004
12	2015	0,005999298547979	0,000000000000048	0,053609791261702	0,607389241497602	-0,096683618	0,102683
13	2015	-0,055023310345085	0,000000000001008	-0,476306477236114	0,137421721710423	-0,019182491	-0,03584
14	2015	0,017677886305012	0,000000000003719	-0,055022653401980	0,332432810671119	-0,048006175	0,065684
15	2015	-0,085963685144688	0,000000000000809	0,125410690710988	0,268917183878690	-0,04219958	-0,04376
16	2015	-0,131020664549222	0,000000000002431	0,021170525871567	0,256804918800469	-0,037595164	-0,09343
17	2015	0,055856758604343	0,000000000000017	0,088351889193859	0,359614672469882	-0,057423537	0,11328
18	2015	0,336572690599187	0,000000000000035	0,314653691619953	0,289049045070529	-0,046868924	0,383442
19	2015	-0,022576484799747	0,000000000000040	0,048828851750794	0,505781504620736	-0,080517324	0,057941
20	2015	-0,081867537244550	0,000000000002858	17,320620212947400	0,212638448575362	-0,082421569	0,000554

21	2015	0,007068603092207	0,000000000000576	-0,190583549569150	0,447669257224170	-0,06984005	0,076909
22	2015	-0,020502127875822	0,000000000001114	0,254356249782789	0,417698654335061	-0,066210343	0,045708
23	2015	-0,059610509584250	0,000000000006757	0,104124289797865	0,420814528540259	-0,05963627	2,58E-05
24	2015	-0,005865936007897	0,000000000000012	-0,002882048097319	0,570344623391379	-0,090662144	0,084796
25	2015	-0,047623191510240	0,000000000000438	-0,078660051593066	0,683849090705181	-0,107992444	0,060369
26	2015	-0,023972880293155	0,000000000000035	-0,071383345243217	0,502147119888255	-0,079580708	0,055608
27	2015	-0,003181425194712	0,000000000000184	0,063081946179038	0,449189606474771	-0,071374342	0,068193
28	2015	-0,017963214780236	0,000000000000941	0,168263998556135	0,405629400259887	-0,064053128	0,04609
29	2015	-0,059021889731594	0,000000000000064	0,038587616934942	0,480298987281661	-0,076408351	0,017386
30	2015	0,025943683908258	0,000000000000337	0,082516813057738	0,382490453132076	-0,060666122	0,08661
31	2015	0,051776305267131	0,000000000000748	0,155656235380117	0,441347827365986	-0,069812487	0,121589
32	2015	-0,018343954243652	0,000000000001544	0,120100426212986	0,450994889810911	-0,070103118	0,051759
33	2015	-0,032136829459703	0,000000000000080	0,041134344119412	0,398222364843735	-0,063346858	0,03121
34	2015	-0,022138736720909	0,000000000001666	-0,005760639752188	0,217179737451127	-0,032502643	0,010364
35	2015	-0,064084052584749	0,000000000007147	-0,509191510886128	0,319168431211022	-0,039606778	-0,02448
36	2015	-0,085355546272019	0,000000000001395	0,142495289621501	0,220439508077486	-0,033472977	-0,05188
37	2015	-1,055819543161250	0,000000000000972	0,318317220981163	3,778387250219400	-0,601605138	-0,45421
38	2015	-0,070768607334694	0,000000000001596	0,031524307189626	0,250112317374378	-0,037739395	-0,03303
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40	2015	-0,132985160927872	0,000000000000467	0,120805379813757	0,883540084992114	-0,140370065	0,007385
41	2015	-0,023466370267248	0,000000000000604	-0,026043155295563	0,236850959572000	-0,036855845	0,013389
42	2015	0,001622953719059	0,000000000000354	0,002688382607352	0,385862474609228	-0,060900234	0,062523
43	2015	-0,034362214744553	0,000000000001540	-0,159641697473986	0,650867304283633	-0,101326651	0,066964
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46	2015	0,199067451209646	0,000000000002158	0,078299652940114	0,287762878182880	-0,043748871	0,242816
47	2015	-0,042255112106943	0,000000000001289	0,095628151305474	0,407676691301814	-0,063343316	0,021088
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55	2015	-0,010153413545923	0,000000000000644	-0,265639239479643	0,247300857894483	-0,03768674	0,027533
56	2015	0,051175326480754	0,000000000000750	0,140749533297955	0,265499288829275	-0,041678781	0,092854
57	2015	0,104261559292082	0,000000000000224	0,238429567149329	1,580333619847220	-0,251922724	0,356184
58	2016	-0,096758539184108	0,000000000001531	0,291953449352749	0,685622389869325	-0,10821406	0,011456
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60	2016	-0,035588557602046	0,000000000002732	0,274434164514853	0,306200009648820	-0,046374775	0,010786
61	2016	-0,017000778638378	0,000000000000234	0,012446973555567	0,870474852322157	-0,138209212	0,121208
62	2016	-0,002965134929444	0,000000000000699	0,119312662309356	0,629254381041019	-0,099575988	0,096611
63	2016	-0,004502210361195	0,000000000000004	-0,017446574449447	0,617075804184407	-0,098057802	0,093556
64	2016	-0,040169032041183	0,000000000000070	0,069493329316068	0,677102630681450	-0,107779782	0,067611
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67	2016	0,049541255745688	0,000000000000673	0,408958081019358	0,216781005865247	-0,03479313	0,084334
68	2016	-0,050003919405368	0,000000000002612	0,042683486591689	0,533759635496252	-0,081775214	0,031771
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71	2016	-0,015004652029166	0,000000000003643	0,002939181026146	0,441638059865149	-0,065886201	0,050882
72	2016	-0,025715831325755	0,000000000000727	0,059566177678359	0,335977458313903	-0,05274928	0,027033
73	2016	0,015898059392456	0,000000000002566	0,065211066772930	0,936290521236042	-0,147235086	0,163133
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76	2016	-0,035905142891221	0,000000000000038	0,082889731807506	0,050096187499209	-0,008169464	-0,02774
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79	2016	0,139307207059872	0,000000000000752	-0,142845313136825	0,274194635634974	-0,042207933	0,181515
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82	2016	-0,056336709369709	0,000000000000392	-0,002801296951652	0,585479426136484	-0,092563661	0,036227
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86	2016	-0,033916964548897	0,000000000000058	0,118205543226112	0,477288628911879	-0,076176701	0,04226
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93	2016	-0,023873605494916	0,000000000001558	0,099284457138849	0,366743059263484	-0,056881205	0,033008
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103	2016	-0,180753388930390	0,000000000001742	-0,056023767723856	0,410412975580328	-0,063294227	-0,11746
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105	2016	0,026860912002168	0,000000000002303	0,174885042336889	1,280897208834740	-0,202728595	0,22959
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107	2016	0,020968396034989	0,000000000001741	0,063506624800849	0,308390632470195	-0,047214143	0,068183



108	2016	-0,061178408747653	0,000000000000298	-0,056211480370686	0,628647701429328	-0,099395506	0,038217
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116	2017	-0,050572922602103	0,000000000000382	-0,023397981946002	0,666038183458502	-0,105361404	0,054788
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121	2017	0,010508425998582	0,000000000000068	0,038074977241735	0,652449303920800	-0,103766543	0,114275
122	2017	0,007423165676648	0,000000000001243	-0,031990469821060	0,357551225269125	-0,055251665	0,062675
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126	2017	0,036038926512438	0,000000000000041	0,457214160020036	0,528893458928352	-0,085413256	0,121452
127	2017	-0,052120275173586	0,000000000000835	-0,733791366005240	0,112094633091519	-0,014662492	-0,03746
128	2017	0,033625498847566	0,000000000003377	-0,034525364523911	0,429853734516493	-0,064074132	0,0977
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130	2017	1,011163065381980	0,000000000001423	0,092826197144765	0,545403347329490	-0,08538345	1,096547
131	2017	-0,007136145187272	0,000000000000016	0,109490914882368	0,365287420498092	-0,058389908	0,051254
132	2017	-0,063660096126691	0,000000000000024	0,078794795658267	0,210799181533516	-0,033723642	-0,02994
133	2017	-0,056438929306772	0,000000000000035	0,034270285172474	0,520386480523735	-0,082802999	0,026364
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135	2017	0,031058222749063	0,000000000000439	-0,069573484755499	0,480665005367875	-0,07565654	0,106715
136	2017	-0,009494398984859	0,000000000000747	-0,139295384389340	0,263748122895509	-0,040458593	0,030964

137	2017	0,015023515958256	0,000000000003713	0,265274806371776	0,587514163689753	-0,089977002	0,105001
138	2017	-0,016583486984986	0,00000000000012	0,036670907032430	0,674468099994262	-0,107335816	0,090752
139	2017	-0,083403236661418	0,000000000000404	0,111789467412357	0,561278321536882	-0,089050362	0,005647
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146	2017	0,077673284474905	0,000000000001565	0,200323127036743	1,073960283095390	-0,161847919	0,239521
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155	2017	0,138771378160210	0,000000000000408	0,206887529570779	0,752359332359301	-0,11992541	0,258697
156	2017	-0,035779722547826	0,000000000000335	-0,016094448613509	0,511879044615536	-0,080933255	0,045154
157	2017	0,124337236401738	0,000000000000998	0,297463283482520	0,785086979264175	-0,124928805	0,249266
158	2017	-0,015876332250081	0,000000000000023	0,014281127354202	0,795029441978260	-0,126426258	0,11055
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161	2017	-0,113286646747831	0,000000000001449	-0,016707742378675	0,425131905689162	-0,065453609	-0,04783
162	2017	0,023434587155782	0,000000000001134	0,043033424250294	0,646481561433674	-0,101523605	0,124958
163	2017	-0,055164638885706	0,000000000000387	-0,161958799523992	0,584890074033435	-0,092056625	0,036892
164	2017	-0,047187305097490	0,000000000001563	-0,146358190689819	0,294077667821355	-0,043959301	-0,00323
165	2017	-0,058108431208843	0,000000000000304	0,025558382634518	0,651304130019486	-0,103248149	0,04514

166	2017	0,002000552197010	0,000000000000152	0,040095846916557	0,362223842584398	-0,057540896	0,059541
167	2017	-0,085118661664119	0,000000000000236	0,035706019951507	0,412094297931553	-0,06538216	-0,01974
168	2017	-0,007467991663414	0,0000000000002310	-0,009876701375379	0,678107485583470	-0,104773144	0,097305
169	2017	0,058453334076313	0,000000000000599	0,104185454331749	0,265260630638053	-0,041879514	0,100333
170	2017	-0,113774759687954	0,000000000000739	-0,150329862888430	0,269304517458741	-0,041319152	-0,07246
171	2017	-0,046261329007334	0,000000000000214	0,281948803231939	0,582671083437643	-0,093308586	0,047047

## LAMPIRAN VII

### Hasil Pengolahan Data Hasil Perhitungan Statistik Deskriptif

#### Statistics

		Kinerja Keuangan	Struktur Modal	Dewan Direksi	Dewan Komisaris	Manajemen Laba
N	Valid	171	171	171	171	171
	Missing	0	0	0	0	0
Mean		,12428291	,77439692	5,43	4,30	,0646225626
Median		,11082900	,58245145	5,00	3,00	,0517591600
Mode		,000544 <sup>a</sup>	,076125 <sup>a</sup>	5	3	-,45421441 <sup>a</sup>
Std. Deviation		,114544017	,690606808	2,283	2,014	,11866695228
Range		1,149028	4,470761	9	10	1,55076093
Minimum		,000544	,076125	2	2	-,45421441
Maximum		1,149572	4,546886	11	12	1,09654652

a. Multiple modes exist. The smallest value is shown

## Lampiran VIII

### Uji Asumsi Klasik

#### Hasil Perhitungan Uji Normalitas

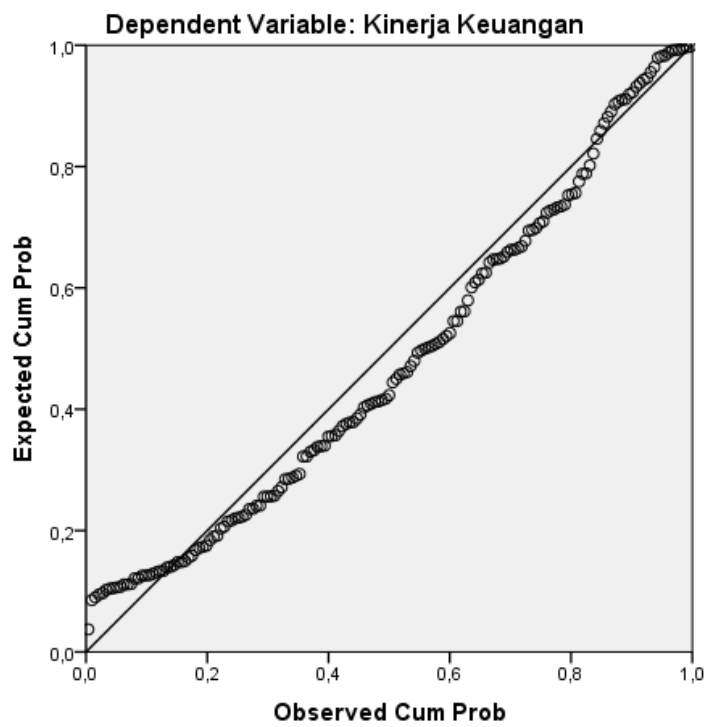
##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		169
Normal Parameters <sup>a,b</sup>	Mean	0E-7
	Std. Deviation	,08046350
	Absolute	,081
Most Extreme Differences	Positive	,081
	Negative	-,077
Kolmogorov-Smirnov Z		1,050
Asymp. Sig. (2-tailed)		,220

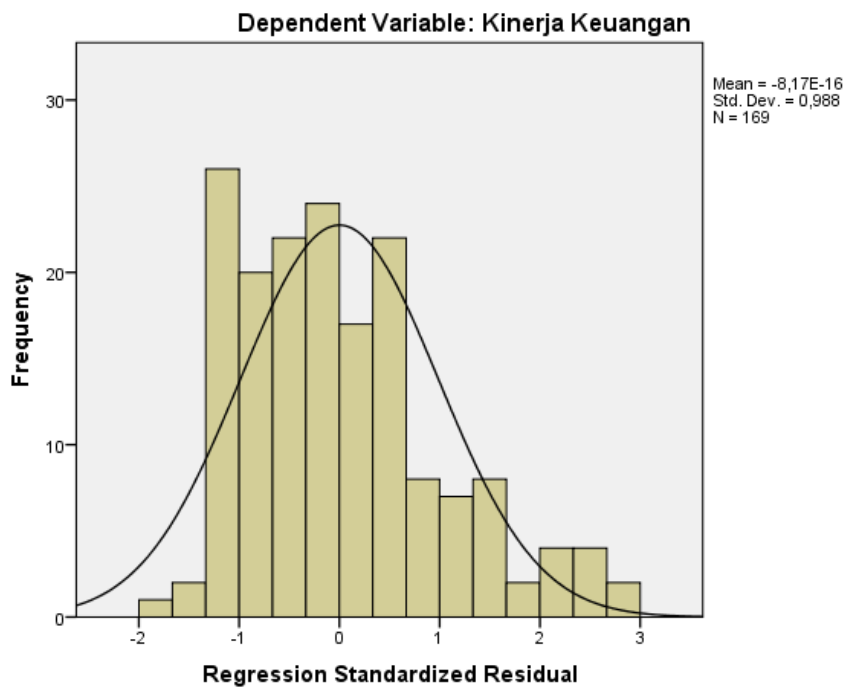
a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Histogram



## Lampiran IX

### Hasil Perhitungan Uji Multikorelasi

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	,099	,024		4,106	,000		
1 Struktur Modal	-,019	,012	-,114	-1,626	,106	,989	1,011
Dewan Direksi	,005	,005	,103	1,113	,267	,572	1,748
Dewan Komisaris	-,003	,005	-,055	-,599	,550	,575	1,740
Manajemen Laba	,387	,068	,401	5,728	,000	,995	1,005

a. Dependent Variable: Kinerja Keuangan

## Lampiran X

### Hasil Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,246 <sup>a</sup>	,061	,038	,081438854	2,053

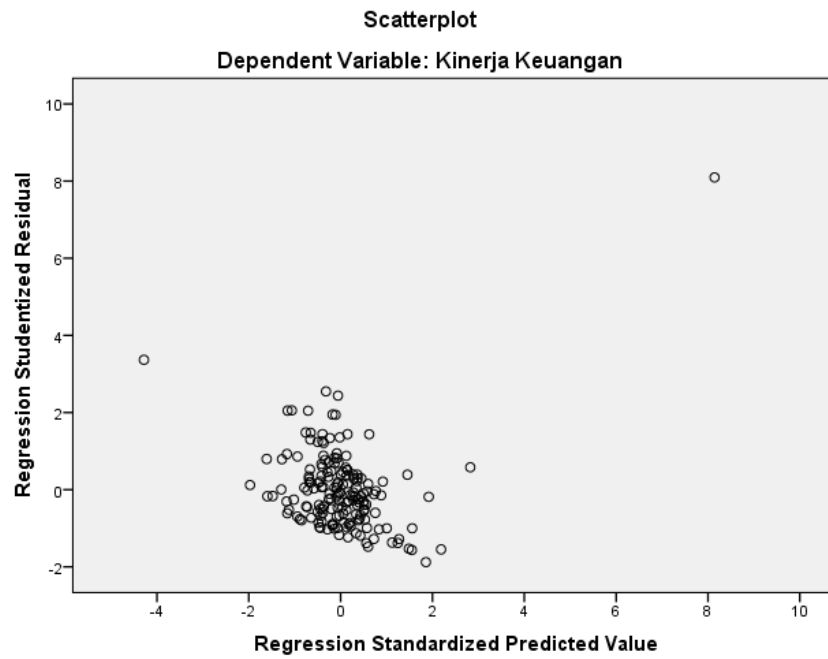
a. Predictors: (Constant), Manajemen Laba, Struktur Modal, Dewan Komisaris, Dewan Direksi

b. Dependent Variable: Kinerja Keuangan

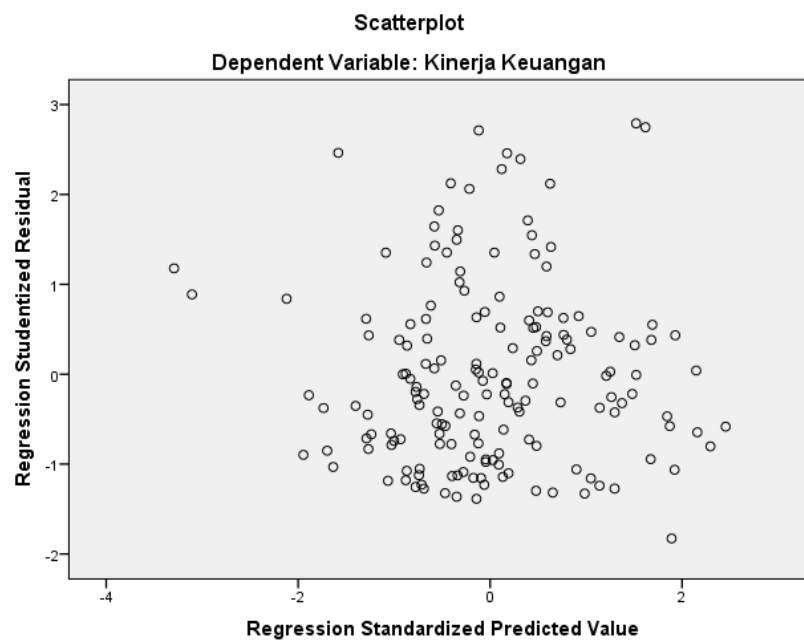
# Lampiran XI

## Hasil Uji Heteroskedastisitas

### ❖ Hasil sebelum melakukan *Outlier* data



### ❖ Hasil sesudah melakukan *Outlier* data



**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,076	,011		6,784	,000
Struktur Modal	-,001	,005	-,012	-,149	,882
1 Dewan Direksi	-8,379E-005	,002	-,004	-,039	,969
Dewan Komisaris	-,002	,002	-,091	-,888	,376
Manajemen Laba	-,029	,047	-,048	-,618	,538

a. Dependent Variable: ABSRES2

## Lampiran XII

### Uji Hipotesis

#### UJI F

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	,070	4	,018	2,649	,035 <sup>b</sup>
Residual	1,088	164	,007		
Total	1,158	168			

a. Dependent Variable: Kinerja Keuangan

b. Predictors: (Constant), Manajemen Laba, Struktur Modal, Dewan Komisaris, Dewan Direksi

#### UJI R Square

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,246 <sup>a</sup>	,061	,038	,081438854	2,053

a. Predictors: (Constant), Manajemen Laba, Struktur Modal, Dewan Komisaris, Dewan Direksi

b. Dependent Variable: Kinerja Keuangan



## UJI T

Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,098	,019		5,180	,000
1 Struktur Modal	-,016	,009	-,136	-1,794	,075
Dewan Direksi	,007	,004	,204	2,041	,043
Dewan Komisaris	-,001	,004	-,022	-,218	,827
Manajemen Laba	-,071	,080	-,068	-,892	,374

a. Dependent Variable: Kinerja Keuangan

