

LAMPIRAN

Lampiran 1. Jumlah Populasi Penelitian

No.	Nama Perusahaan	Kode Perusahaan
1	Bank Rakyat Indonesia Agroniaga Tbk	AGRO
2	Bank Agris Tbk	AGRS
3	Bank Artos Indonesia Tbk	ARTO
4	Bank MNC Internasional Tbk	BABP
5	Bank Capital Indonesia Tbk	BACA
6	Bank Central Asia Tbk	BBCA
7	Bank Harda Internasional Tbk	BBHI
8	Bank Bukopin Tbk	BBKP
9	Bank Mestika Dharma Tbk	BBMD
10	Bank Negara Indonesia (Persero) Tbk	BBNI
11	Bank Nusantara Parahyangan Tbk	BBNP
12	Bank Rakyat Indonesia (Persero) Tbk	BBRI
13	Bank Tabungan Negara (Persero) Tbk	BSIM
14	Bank Yudha Bhakti Tbk	BBYB
15	Bank J Trust Indonesia Tbk	BCIC
16	Bank Danamon Indonesia Tbk	BDMN
17	Bank Pundi Indonesia Tbk	BEKS
18	Bank Ganesha Tbk	BGTG
19	Bank Ina Perdana Tbk	BINA
20	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	BJBR
21	Bank Pembangunan Daerah Jawa Timur Tbk	BJTM
22	Bank QNB Indonesia Tbk	BKSW
23	Bank Maspion Indonesia Tbk	BMAS
24	Bank Mandiri (Persero) Tbk	BMRI
25	Bank Bumi Arta Tbk	BNBA
26	Bank CIMB Niaga Tbk	BNGA
27	Bank Maybank Indonesia Tbk	BNII
28	Bank Permata Tbk	BNLI
29	Bank Sinarmas Tbk	BSIM
30	Bank Of India Indonesia Tbk	BSWD
31	Bank Tabungan Pensiunan Nasional Tbk	BTPN
32	Bank Victoria International Tbk	BVIC
33	Bank Dinar Indonesia Tbk	DNAR

34	Bank Artha Graha Internasional Tbk	INPC
35	Bank Mayapada Internasional Tbk	MAYA
36	Bank China Construction Bank Indonesia Tbk	MCOR
37	Bank Mega Tbk	MEGA
38	Bank Mitraniaga Tbk	NAGA
39	Bank OCBC NISP Tbk	NISP
40	Bank Nationalnobu Tbk	NOBU
41	Bank Pan Indonesia Tbk	PNBN
42	Bank Panin Dubai Syariah Tbk	PNBS
43	Bank Woori Saudara Indonesia 1906 Tbk	SDRA
Total Subsektor Bank		43
1	Adira Dinamika Multi Finance Tbk	ADMF
2	Buana Finance Tbk	BBLD
3	BFI Finance Indonesia Tbk	BFIN
4	Batavia Prosperindo Finance Tbk	BPFI
5	Clipan Finance Indonesia Tbk	CFIN
6	Danasupra Erapacific Tbk	DEFI
7	First Indo American Leasing Tbk	FINN
8	Radana Bhaskara Finance Tbk	HDFA
9	Intan Baruprana Finance Tbk	IBFN
10	Amstelco Indonesia Tbk	INCF
11	Mandala Multifinance Tbk	MFIN
12	Magna Investama Mandiri Tbk	MGNA
13	Tifa Finance Tbk	TIFA
14	Trust Finance Indonesia Tbk	TRUS
15	Verena Multi Finance Tbk	VRNA
16	Wahana Ottomitra Multiartha Tbk	WOMF
Total Subsektor Lembaga Pembiayaan		16
1	Majapahit Securities Tbk	AKSI
2	Batavia Prosperindo Internasional Tbk	BPII
3	Himalaya Energi Perkasa Tbk	HADE
4	Kresna Graha Investama Tbk	KREN
5	Onix Capital Tbk	OCAP
6	Minna Padi Investama Sekuritas Tbk	PADI
7	Panin Sekuritas Tbk	PANS
8	Panca Global Kapital Tbk	PEGE
9	Reliance Securities Tbk	RELI
10	Trimegah Securities Tbk	TRIM
11	Yulie Sekurindo Tbk	YULE
Total Subsektor Perusahaan Efek		11
1	Asuransi Bina Dana Arta Tbk	ABDA

2	Asuransi Harta Aman Pratama Tbk	AHAP
3	Asuransi Multi Artha Guna Tbk	AMAG
4	Asuransi Bintang Tbk	ASBI
5	Asuransi Dayin Mitra Tbk	ASDM
6	Asuransi Jasa Tania Tbk	ASJT
7	Asuransi Kresna Mitra Tbk	ASMI
8	Asuransi Ramayana Tbk	ASRM
9	Indomobil Multi Jasa Tbk	IMJS
10	Asuransi Jiwa Syariah Jasa Mitra Abadi Tbk	JMAS
11	Lippo General Insurance Tbk	LPGI
12	Maskapai Reasuransi Indonesia Tbk	MREI
13	Malacca Trust Wuwungan Insurance Tbk	MTWI
14	Panin Insurance Tbk	PNIN
15	Victoria Insurance Tbk	VINS
Total Subsektor Asuransi		15
1	Pacific Strategic Financial Tbk	APIC
2	Arthavest Tbk	ARTA
3	Bhakti Capital Indonesia Tbk	BCAP
4	Capital Finance Indonesia Tbk	CASA
5	Equity Development Investment Tbk	GSMF
6	Lippo Securities Tbk	LPPS
7	Sanurhasta Mitra Tbk	MINA
8	Capitalinc Investment Tbk	MTFN
9	Panin Financial Tbk	PNLF
10	Sinarmas Multiartha Tbk	SMMA
11	Victoria Investama Tbk	VICO
Total Subsektor Lainnya		11
Total Perusahaan		96

Sumber: www.sahamok.com

Lampiran 2. Jumlah Sampel Penelitian

No	Tahun	Nama Perusahaan	Kode Perusahaan
1	2014	Bank Rakyat Indonesia Agroniaga Tbk	AGRO
2		Bank Agris Tbk	AGRS
3		Bank MNC Internasional Tbk	BABP
4		Bank Capital Indonesia Tbk	BACA
5		Bank Central Asia Tbk	BBCA
6		Bank Bukopin Tbk	BBKP
7		Bank Mestika Dharma Tbk	BBMD
8		Bank Negara Indonesia (Persero) Tbk	BBNI
9		Bank Nusantara Parahyangan Tbk	BBNP
10		Bank Rakyat Indonesia (Persero) Tbk	BBRI
11		Bank Tabungan Negara (Persero) Tbk	BBTN
12		Bank Yudha Bhakti Tbk	BBYB
13		Bank Danamon Indonesia Tbk	BDMN
14		Bank Pundi Indonesia Tbk	BEKS
15		Bank Ina Perdana Tbk	BINA
16		Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	BJBR
17		Bank Pembangunan Daerah Jawa Timur Tbk	BJTM
18		Bank QNB Indonesia Tbk	BKSW
19		Bank Maspion Indonesia Tbk	BMAS
20		Bank Mandiri (Persero) Tbk	BMRI
21		Bank Bumi Arta Tbk	BNBA
22		Bank CIMB Niaga Tbk	BNGA
23		Bank Maybank Indonesia Tbk	BNII
24		Bank Of India Indonesia Tbk	BSWD
25		Bank Tabungan Pensiunan Nasional Tbk	BTPN
26		Bank Victoria International Tbk	BVIC
27		Bank Dinar Indonesia Tbk	DNAR
28		Bank Artha Graha Internasional Tbk	INPC
29		Bank China Construction Bank Indonesia Tbk	MCOR
30		Bank OCBC NISP Tbk	NISP
31		Bank Nationalnoba Tbk	NOBU
32		Bank Pan Indonesia Tbk	PNBN
33		Bank Panin Dubai Syariah Tbk	PNBS
34		Bank Woori Saudara Indonesia 1906 Tbk	SDRA
35		Adira Dinamika Multi Finance Tbk	ADMF
36		Buana Finance Tbk	BBLD
37		BFI Finance Indonesia Tbk	BFIN
38		Batavia Prosperindo Finance Tbk	BPFI
39		Clipan Finance Indonesia Tbk	CFIN

40		Danasupra Erapacific Tbk	DEFI
41		Radana Bhaskara Finance Tbk	HDFA
42		Intan Baruprana Finance Tbk	IBFN
43		Mandala Multifinance Tbk	MFIN
44		Magna Investama Mandiri Tbk	MGNA
45		Tifa Finance Tbk	TIFA
46		Trust Finance Indonesia Tbk	TRUS
47		Verena Multi Finance Tbk	VRNA
48		Majapahit Securities Tbk	AKSI
49		Batavia Prosperindo Internasional Tbk	BPII
50		Himalaya Energi Perkasa Tbk	HADE
51		Kresna Graha Investama Tbk	KREN
52		Onix Capital Tbk	OCAP
53		Minna Padi Investama Sekuritas Tbk	PADI
54		Panin Sekuritas Tbk	PANS
55		Trimegah Securities Tbk	TRIM
56		Asuransi Bina Dana Arta Tbk	ABDA
57		Asuransi Harta Aman Pratama Tbk	AHAP
58		Asuransi Multi Artha Guna Tbk	AMAG
59		Asuransi Bintang Tbk	ASBI
60		Asuransi Dayin MitraTbk	ASDM
61		Asuransi Jasa Tania Tbk	ASJT
62		Asuransi Kresna Mitra Tbk	ASMI
63		Asuransi Ramayana Tbk	ASRM
64		Indomobil Multi Jasa Tbk	IMJS
65		Lippo General Insurance Tbk	LPGI
66		Maskapai Reasuransi Indonesia Tbk	MREI
67		Panin Insurance Tbk	PNIN
68		Pacific Strategic Financial Tbk	APIC
69		Arthavest Tbk	ARTA
70		Bhakti Capital Indonesia Tbk	BCAP
71		Equity Development Investment Tbk	GSMF
72		Lippo Securities Tbk	LPPS
73		Capitalinc Investment Tbk	MTFN
74		Panin Financial Tbk	PNLF
75		Sinarmas Multiartha Tbk	SMMA
76		Victoria Investama Tbk	VICO
77	2015	Bank Rakyat Indonesia Agroniaga Tbk	AGRO
78		Bank Agris Tbk	AGRS
79		Bank MNC Internasional Tbk	BABP
80		Bank Capital Indonesia Tbk	BACA
81		Bank Central Asia Tbk	BBCA
82		Bank Bukopin Tbk	BBKP
83		Bank Mestika Dharma Tbk	BBMD

84	Bank Negara Indonesia (Persero) Tbk	BBNI
85	Bank Nusantara Parahyangan Tbk	BBNP
86	Bank Rakyat Indonesia (Persero) Tbk	BBRI
87	Bank Tabungan Negara (Persero) Tbk	BBTN
88	Bank Yudha Bhakti Tbk	BBYB
89	Bank Danamon Indonesia Tbk	BDMN
90	Bank Pundi Indonesia Tbk	BEKS
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92	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	BJBR
93	Bank Pembangunan Daerah Jawa Timur Tbk	BJTM
94	Bank QNB Indonesia Tbk	BKSW
95	Bank Maspion Indonesia Tbk	BMAS
96	Bank Mandiri (Persero) Tbk	BMRI
97	Bank Bumi Arta Tbk	BNBA
98	Bank CIMB Niaga Tbk	BNGA
99	Bank Maybank Indonesia Tbk	BNII
100	Bank Of India Indonesia Tbk	BSWD
101	Bank Tabungan Pensiunan Nasional Tbk	BTPN
102	Bank Victoria International Tbk	BVIC
103	Bank Dinar Indonesia Tbk	DNAR
104	Bank Artha Graha Internasional Tbk	INPC
105	Bank China Construction Bank Indonesia Tbk	MCOR
106	Bank OCBC NISP Tbk	NISP
107	Bank Nationalnobu Tbk	NOBU
108	Bank Pan Indonesia Tbk	PNBN
109	Bank Panin Dubai Syariah Tbk	PNBS
110	Bank Woori Saudara Indonesia 1906 Tbk	SDRA
111	Adira Dinamika Multi Finance Tbk	ADMF
112	Buana Finance Tbk	BBLD
113	BFI Finance Indonesia Tbk	BFIN
114	Batavia Prosperindo Finance Tbk	BPFI
115	Clipan Finance Indonesia Tbk	CFIN
116	Danasupra Erapacific Tbk	DEFI
117	Radana Bhaskara Finance Tbk	HDFA
118	Intan Baruprana Finance Tbk	IBFN
119	Mandala Multifinance Tbk	MFIN
120	Magna Investama Mandiri Tbk	MGNA
121	Tifa Finance Tbk	TIFA
122	Trust Finance Indonesia Tbk	TRUS
123	Verena Multi Finance Tbk	VRNA
124	Majapahit Securities Tbk	AKSI
125	Batavia Prosperindo Internasional Tbk	BPII
126	Himalaya Energi Perkasa Tbk	HADE
127	Kresna Graha Investama Tbk	KREN

128		Onix Capital Tbk	OCAP
129		Minna Padi Investama Sekuritas Tbk	PADI
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131		Trimegah Securities Tbk	TRIM
132		Asuransi Bina Dana Arta Tbk	ABDA
133		Asuransi Harta Aman Pratama Tbk	AHAP
134		Asuransi Multi Artha Guna Tbk	AMAG
135		Asuransi Bintang Tbk	ASBI
136		Asuransi Dayin MitraTbk	ASDM
137		Asuransi Jasa Tania Tbk	ASJT
138		Asuransi Kresna Mitra Tbk	ASMI
139		Asuransi Ramayana Tbk	ASRM
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143		Panin Insurance Tbk	PNIN
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145		Arthavest Tbk	ARTA
146		Bhakti Capital Indonesia Tbk	BCAP
147		Equity Development Investment Tbk	GSMF
148		Lippo Securities Tbk	LPPS
149		Capitalinc Investment Tbk	MTFN
150		Panin Financial Tbk	PNLF
151		Sinarmas Multiartha Tbk	SMMA
152		Victoria Investama Tbk	VICO
153	2016	Bank Rakyat Indonesia Agroniaga Tbk	AGRO
154		Bank Agris Tbk	AGRS
155		Bank MNC Internasional Tbk	BABP
156		Bank Capital Indonesia Tbk	BACA
157		Bank Central Asia Tbk	BBCA
158		Bank Bukopin Tbk	BBKP
159		Bank Mestika Dharma Tbk	BBMD
160		Bank Negara Indonesia (Persero) Tbk	BBNI
161		Bank Nusantara Parahyangan Tbk	BBNP
162		Bank Rakyat Indonesia (Persero) Tbk	BBRI
163		Bank Tabungan Negara (Persero) Tbk	BBTN
164		Bank Yudha Bhakti Tbk	BBYB
165		Bank Danamon Indonesia Tbk	BDMN
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170		Bank QNB Indonesia Tbk	BKSW
171		Bank Maspion Indonesia Tbk	BMAS

172	Bank Mandiri (Persero) Tbk	BMRI
173	Bank Bumi Arta Tbk	BNBA
174	Bank CIMB Niaga Tbk	BNGA
175	Bank Maybank Indonesia Tbk	BNII
176	Bank Of India Indonesia Tbk	BSWD
177	Bank Tabungan Pensiunan Nasional Tbk	BTPN
178	Bank Victoria International Tbk	BVIC
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180	Bank Artha Graha Internasional Tbk	INPC
181	Bank China Construction Bank Indonesia Tbk	MCOR
182	Bank OCBC NISP Tbk	NISP
183	Bank Nationalnobu Tbk	NOBU
184	Bank Pan Indonesia Tbk	PNBN
185	Bank Panin Dubai Syariah Tbk	PNBS
186	Bank Woori Saudara Indonesia 1906 Tbk	SDRA
187	Adira Dinamika Multi Finance Tbk	ADMF
188	Buana Finance Tbk	BBLD
189	BFI Finance Indonesia Tbk	BFIN
190	Batavia Prosperindo Finance Tbk	BPFI
191	Clipan Finance Indonesia Tbk	CFIN
192	Danasupra Erapacific Tbk	DEFI
193	Radana Bhaskara Finance Tbk	HDFA
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197	Tifa Finance Tbk	TIFA
198	Trust Finance Indonesia Tbk	TRUS
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201	Batavia Prosperindo Internasional Tbk	BPII
202	Himalaya Energi Perkasa Tbk	HADE
203	Kresna Graha Investama Tbk	KREN
204	Onix Capital Tbk	OCAP
205	Minna Padi Investama Sekuritas Tbk	PADI
206	Panin Sekuritas Tbk	PANS
207	Trimegah Securities Tbk	TRIM
208	Asuransi Bina Dana Arta Tbk	ABDA
209	Asuransi Harta Aman Pratama Tbk	AHAP
210	Asuransi Multi Artha Guna Tbk	AMAG
211	Asuransi Bintang Tbk	ASBI
212	Asuransi Dayin MitraTbk	ASDM
213	Asuransi Jasa Tania Tbk	ASJT
214	Asuransi Kresna Mitra Tbk	ASMI
215	Asuransi Ramayana Tbk	ASRM

216		Indomobil Multi Jasa Tbk	IMJS
217		Lippo General Insurance Tbk	LPGI
218		Maskapai Reasuransi Indonesia Tbk	MREI
219		Panin Insurance Tbk	PNIN
220		Pacific Strategic Financial Tbk	APIC
221		Arthavest Tbk	ARTA
222		Bhakti Capital Indonesia Tbk	BCAP
223		Equity Development Investment Tbk	GSMF
224		Lippo Securities Tbk	LPPS
225		Capitalinc Investment Tbk	MTFN
226		Panin Financial Tbk	PNLF
227		Sinarmas Multiartha Tbk	SMMA
228		Victoria Investama Tbk	VICO

Sumber:www.sahamok.com

Lampiran 3. Tabulasi Data

NO	TAHUN	KODE	VAK	REV	PPE	LOG A	SALES	CFO	Tait	TH	EARNINGS t+1	EARNINGS t
1	2014	AGRO	0.057693315	0.00583608	0.001979157	6.805173893	0.00032079	0.007188369	- 7.19662E- 11	0.858419032	80492	62001
2		AGRS	0.115124266	0.037160844	0.02618798	6.61395128	0.00350414	0.188611799	- 1.20142E- 07	8.846519223	3905	4591
3		BABP	0.014765221	0.03663678	0.002328718	6.974523851	0.006920859	0.017051461	- 3.53067E- 09	0.869084365	8178	-54550
4		BACA	0.043605897	0.115217005	0.035233685	6.966225109	0.058945308	0.056508811	- 1.34444E- 08	0.894702055	90823	74530
5		BBCA	0.050338032	0.082712657	0.029669749	8.742272453	0.028133962	0.056029973	3.26058E- 11	0.855413359	18035768	16511670
6		BBKP	0.020845335	0.049212784	0.021864758	7.897908841	0.001920929	0.023724526	-6.2471E- 10	0.091456952	946307	726808
7		BBMD	0.010300323	0.081633182	0.031580032	6.938123476	0.055431852	0.011290488	- 1.91578E- 09	0.754289623	240772	237031
8		BBNI	0.010681673	0.085584495	0.032353899	8.619691856	0.008398623	0.011508208	1.69101E- 10	0.818939476	9140532	10829379
9		BBNP	0.035162251	0.047941884	0.009328606	6.976298292	0.000410283	0.033342248	2.34321E- 09	0.879806031	66867	96532
10		BBRI	0.071006487	0.097002884	0.01849827	8.904150011	0.009357755	0.090938297	-	0.878126046	25410788	24253845

									1.17243E-10			
11		BBTN	0.003529211	0.04848223	0.022877855	8.160096088	0.000312153	0.003889915	1.44254E-10	0.915570985	1850907	1115592
12		BBYB	0.023810776	0.060576468	0.019324392	6.430112643	0.002557564	0.027972143	-9.79216E-09	0.898821617	24871	12653
13		BDMN	0.006604438	0.100104725	0.02788408	8.291609895	0.002805528	0.007015653	1.61914E-12	0.831292415	2469157	2682662
14		BEKS	0.034193959	0.1924462	0.036635061	6.956362763	0.025477877	0.034349381	-6.79636E-09	0.929661348	-331159	-119173
15		BINA	0.099218438	0.055332766	0.007240201	6.290387917	0.008168054	0.138095435	-6.03815E-08	0.844828337	16877	15088
16		BJBR	0.121772052	0.070851567	0.025346615	7.879878493	0.002111597	0.130143753	-4.20752E-10	0.842400346	1380964	1120035
17		BJTM	0.004434104	0.189242703	0.019032645	7.579761264	0.07318693	0.005098485	-4.16379E-10	0.840948795	884503	939084
18		BKSW	0.045825325	0.05576362	0.019231029	7.31887725	0.014672593	0.086439904	-1.81147E-08	0.890545514	156046	120837
19		BMAS	0.024676377	0.044150667	0.037305799	6.683818981	0.000726873	0.028570653	-1.97961E-08	0.866187042	40190	24791
20		BMRI	0.006912102	0.077071105	8.00328E-05	8.931986266	0.005188038	0.008061824	1.25382E-11	0.815189805	21152398	20654783

21		BNBA	0.06743805	0.10643374	0.003264723	6.712264305	0.035112289	0.085936694	- 2.99761E- 08	0.883202668	56950	51828
22		BNGA	0.019627471	0.058571706	0.02359357	8.36765856	0.000254837	0.020909507	6.83688E- 11	0.877991944	427885	2343840
23		BNII	0.032507461	0.055890741	0.017514706	8.156302151	0.00197106	0.033148539	8.87091E- 11	0.897779739	1143562	712328
24		BSWD	0.094403081	0.057975707	0.015316538	6.715935271	0.007505903	0.136288055	- 3.07665E- 08	0.892177796	44668	106168
25		BTPN	0.057814541	0.111687331	0.021636568	7.875146591	0.021782248	0.062257413	- 4.27817E- 10	0.693111462	1752609	1869031
26		BVIC	0.003444653	0.034516653	0.018591303	7.282239779	0.003527789	0.004596713	1.21361E- 09	0.915076287	94073	244415
27		DNAR	0.075529357	0.047444961	0.135378878	6.215227923	0.007076023	0.145036961	- 2.47286E- 07	0.744728468	14019	3108
28		INPC	0.009424132	0.049394759	0.037781934	7.370204829	0.001885962	0.010427046	1.23325E- 09	0.884055952	74764	110585
29		MCOR	0.035027932	0.040209094	0.042270551	6.989876383	0.000184877	0.043223357	- 2.02025E- 09	0.875108487	67378	52876
30		NISP	0.000630157	0.053410289	0.021595175	8.013356293	0.003952092	0.000773359	8.86406E- 10	0.855443013	1500835	1332182
31		NOBU	0.123194408	0.043848378	0.009302937	6.76099438	0.014845473	0.183256476	- 3.91754E- 08	0.797242176	18206	15562

32		PNBN	0.068239984	0.049282463	0.015249948	8.23699466	0.002788733	0.071786466	3.80004E-10	0.865404574	1567845	2582627
33		PNBS	0.152849011	0.211065657	0.012526214	6.792929181	0.099736282	0.234124747	4.30879E-08	0.143669737	53578	70934
34		SDRA	0.032969491	0.063233139	0.055447389	7.215710935	0.001852696	0.087076618	3.4936E-08	0.762409893	265230	138073
35		ADMF	0.011964494	0.26621406	0.021857521	7.476119515	0.004255315	0.01155395	- 8.99124E-10	0.864101265	664836	792165
36		BBLD	0.085607562	0.159475036	0.026326154	6.554713699	0.004888742	0.081438586	- 8.33243E-08	0.692043995	61974	110855
37		BFIN	0.145117157	0.277266751	0.076028623	6.985458046	0.034870436	0.16921863	- 3.09865E-09	0.626266053	650288	597091
38		BPFI	0.130207231	0.280500045	0.06415134	6.028341846	0.013974033	0.173941359	- 3.03347E-08	0.592352369	41420	40734
39		CFIN	0.066014235	0.172352513	0.008958479	6.822236292	0.00856937	0.072171473	2.06599E-08	0.509606507	286348	397518
40		DEFI	0.004746424	0.188642885	9.157445077	4.709676921	0.065711178	0.005208444	2.12647E-06	0.010137711	622	4505
41		HDFA	0.06979996	0.207095619	0.067782457	6.407442065	0.034190947	0.095409885	2.2216E-08	0.878510823	39854	38481
42		IBFN	0.024866465	0.169160283	0.001451207	6.48294615	0.041935886	0.032100919	- 1.07651E-07	0.814260941	902	60752
43		MFIN	0.09259107	0.389929502	0.071282774	6.681746715	0.02140454	0.112182188	1.44624E-08	0.708423107	246564	301493

44		MGNA	0.088790938	0.333491752	0.05648475	5.679788448	0.025525761	0.125389116	8.42925E-07	0.711885532	2482	3859
45		TIFA	0.121001194	0.294557402	0.036996138	7.404444575	0.025650628	0.142678888	6.94123E-09	0.819241053	20062	1307110
46		TRUS	0.058640943	0.126435207	0.02788828	5.42595136	0.038818865	0.046560741	-6.94344E-07	0.149034942	9493	1307
47		VRNA	0.040290931	0.187169669	0.03127232	6.332743369	0.00534733	0.041275987	6.75822E-08	0.870326602	2419	24080
48		AKSI	0.043103013	0.11259413	0	5.051364792	0.00018898	0.076270019	2.43372E-05	0.470248906	4997	3102
49		BPII	0.012129338	0.61689843	0.079144864	5.706861101	0.010213033	0.02213415	1.54607E-06	0.393645167	58817	52346
50		HADE	0.009813666	0.0784276	0.005497288	5.440739107	0.004455341	0.007660305	-8.73726E-08	0.394639126	-1906	-2149
51		KREN	0.050816386	0.395587877	0.000677874	5.892892859	0.07536481	0.081323847	6.57423E-07	0.401653331	56205	66529
52		OCAP	0.026936373	0.060654378	0.205786227	5.07139223	0.008616596	0.022906168	-1.37242E-06	1.359642749	-33206	-22135
53		PADI	0.082475403	0.033639703	0.095252248	5.741040449	0.01580821	0.091232668	-1.5404E-08	0.181416554	3084	2663
54		PANS	0.019032027	0.47222867	0.037225509	6.261382075	0.106354881	0.025358325	1.74126E-07	0.281049918	64376	367026
55		TRIM	0.07537326	0.387515198	0.013665239	5.953297616	0.075937031	0.100606871	2.16693E-07	0.397491216	62710	27062
56		ABDA	0.017241714	0.000548448	0.066449486	6.42830297	0.286386866	0.021466873	4.7565E-08	0.545478881	268565	172242

57		AHAP	0.064900569	0.870090787	0.0565405	5.563058451	0.084693361	0.080060537	6.66525E-07	0.66310025	8140	22203
58		AMAG	0.032891654	0.386190699	0.052954296	6.217952729	0.035331717	0.03674093	5.42386E-09	0.373806646	193750	139964
59		ASBI	0.027957415	0.235890392	0.13715572	5.643137699	0.002752581	0.030811896	- 1.36524E-06	0.68700032	28199	9842
60		ASDM	0.034446009	0.167531522	0.017364131	6.13158723	0.009157741	0.042426921	2.61768E-08	0.833850846	44273	37735
61		ASJT	0.046694121	1.002775963	0.386462601	5.49809818	0.106665035	0.072746359	3.52585E-08	0.510320842	17813	17543
62		ASMI	0.001410044	0.002228905	0.131041556	5.712245519	0.029253019	0.001873068	5.44432E-07	0.608375437	9171	24145
63		ASRM	0.017844665	0.199117628	0.101604608	6.141759157	0.025641478	0.021179379	1.39002E-07	0.833214481	63904	59730
64		IMJS	0.087656931	0.214698906	0.254364296	6.646140815	0.026250368	0.102730784	- 3.81033E-08	0.814084858	82121	125704
65		LPGI	0.050030771	0.132758964	0.044375418	6.340142185	0.02254424	0.063833092	1.42941E-07	0.394558288	77658	127873
66		MREI	0.007607139	0.604932016	0.016358061	6.097308686	0.060838996	0.008801041	1.33239E-07	0.594349338	135501	115925
67		PNIN	0.039339121	0.267668478	0.002260225	7.328060616	0.036516695	0.046976417	- 2.23717E-09	0.253727279	1268496	1638318
68		APIC	0.246998381	0.139449581	0.184385317	5.766080306	0.063501595	0.282574333	3.2669E-09	0.124162851	27436	33402
69		ARTA	0.003968209	0.255352976	1.022257982	5.558814132	0.01743191	0.003972818	- 4.44582E-	0.166688102	1485	11266

									07			
70		BCAP	0.013264865	0.299836306	0.098664817	7.176559755	0.065584523	0.057485738	-	0.742295283	-38336	28176
									2.75183E-09			
71		GSMF	0.022450871	0.329518623	0.033483878	6.634414086	0.016734762	0.025742488	2.02817E-08	0.788118879	92866	100322
72		LPPS	0.004585189	0.001568456	0.000199236	6.073375911	0.000559779	0.005753655	2.6769E-07	0.004583079	3195	207349
73		MTFN	0.006121071	0.183447011	0.000633174	6.487392229	0.234481829	0.022983347	1.64493E-06	0.530529136	-250129	-1571593
74		PNLF	0.043622268	0.273369581	0.0010723	7.292017521	0.034824379	0.052768094	-	0.24933452	1047840	1409768
									2.54849E-09			
75		SMMA	0.065173031	0.310080775	0.077815093	7.730944202	0.033065983	0.073410754	-	0.650295541	-992853	1209689
									9.17357E-10			
76		VICO	0.007935176	0.06846958	0.044170904	6.047116311	0.005407544	0.008899679	4.23688E-08	0.087671758	62104	67602
77	2015	AGRO	0.008158206	0.064368161	0.046293995	6.922440141	0.01239432	0.010687126	-	0.83831526	103003	80492
									2.08138E-08			
78		AGRS	0.207787756	0.031632659	0.015286658	6.625041498	0.006328989	0.213162189	2.87698E-08	0.865532958	3389	3905
79		BABP	0.059570216	0.0380966	0.005306426	7.084111495	0.004505711	0.076668475	-	0.859256535	9349	8178
									8.52554E-09			
80		BACA	0.040531874	0.036107338	0.033716878	7.084904895	0.037336402	0.053269236	-	0.913364674	93457	90823
									9.74095E-			

									09			
81		BBCA	0.006754346	0.086665643	0.030334506	8.774058905	0.008736694	0.007267244	-1.2511E-10	0.844495995	20632281	18035768
82		BBKP	0.022170294	0.051557238	0.022226108	7.974817857	0.005880923	0.026465522	-9.79708E-10	0.920149854	1090365	946307
83		BBMD	0.018565842	0.082690043	0.015837485	6.973571024	0.005809602	0.020144765	3.55442E-10	0.759412179	179261	240772
84		BBNI	0.034711949	0.023280495	0.063250919	8.706372332	0.03970914	0.042379856	-1.14579E-10	0.811505114	11410196	9140532
85		BBNP	0.057919759	0.051727909	0.010305556	6.935160195	0.000826674	0.052685202	6.78736E-09	0.861300872	8109	66867
86		BBRI	0.031703877	0.088145602	0.018314578	8.943705336	0.008770783	0.034727034	5.11693E-11	0.871216086	26227991	25410788
87		BBTN	0.015460952	0.054764305	0.022391599	8.235042351	0.007621008	0.018373102	-3.42963E-10	0.919327738	2618905	1850907
88		BBYB	0.002824385	0.066389846	0.029666812	6.533757319	0.010483024	0.003585655	-7.49297E-09	0.893066419	67987	24871
89		BDMN	0.013138267	0.093284458	0.026667092	8.274290455	0.000673687	0.012624629	-4.54177E-10	0.818061683	2792722	2469157
90		BEKS	0.103873438	0.093280928	0.036666112	6.775769575	0.069504709	0.068534827	2.34087E-09	0.947936934	-405123	-331159
91		BINA	0.075499418	0.041110132	0.001610484	6.318381214	0.000957985	0.080526144	2.37513E-07	0.846539289	18236	16877

92		BJBR	0.023270873	0.07307864	0.021951424	7.947911036	0.004797515	0.027217311	- 7.71141E- 11	0.857617532	1153225	1380964
93		BJTM	0.027240828	0.091138976	0.018312863	7.631480611	0.051932462	0.030685956	- 5.97672E- 10	0.852922267	1028216	884503
94		BKSW	0.107873852	0.043273104	0.011375776	7.410906221	0.009694809	0.133335304	4.5358E- 09	0.905884889	-650333	156046
95		BMAS	0.132418578	0.044659967	0.06963338	6.727861248	0.004615416	0.14655181	1.2763E- 08	0.84131422	68158	40190
96		BMRI	0.008461565	0.078217249	0.020431948	8.959071653	0.008582507	0.009006086	3.18166E- 11	0.808953198	14650163	21152398
97		BNBA	0.039630717	0.0574754	0.151836038	6.817382689	0.01841838	0.05048383	7.56777E- 09	0.812118447	78760	56950
98		BNGA	0.025616435	0.056066105	0.027500808	8.378123886	0.000767662	0.026241219	- 9.81741E- 10	0.879926829	2081717	427885
99		BNII	0.067399564	0.063510148	0.018340491	8.197608604	0.006152048	0.074124801	- 5.36865E- 10	0.900118217	1967276	1143562
100		BSWD	0.120244149	0.041320899	0.027857058	6.784437761	0.00082214	0.14078826	3.04271E- 08	0.816855654	-505002	44668
101		BTPN	0.009708144	0.042198935	0.025162589	7.908697626	0.043499837	0.010487868	3.33705E- 10	0.790393625	1875846	1752609
102		BVIC	9.72281E-05	0.029227284	0.030382918	7.366435771	0.002376893	0.000118029	1.69802E- 09	0.047542924	100360	94073
103		DNAR	0.008542555	0.041639379	0.071943664	6.316739645	0.011972711	0.010791939	-5.0733E- 08	0.791345247	13082	14019

104		INPC	0.030265976	0.047425598	0.035702367	7.400006651	0.001967044	0.032415782	- 3.68023E- 09	0.889894399	72843	74764
105		MCOR	0.063473444	0.040875201	0.033495977	7.003853331	0.005861922	0.065549444	- 5.85594E- 10	0.859875603	12257391	67378
106		NISP	0.01431242	0.051136709	0.019733992	8.080916408	0.005385564	0.016721422	- 4.99724E- 10	0.863784095	1789900	1500835
107		NOBU	0.047876865	0.038005649	0.012263875	6.826293645	0.006030574	0.055644849	- 4.77422E- 09	0.822528555	30312	18206
108		PNBN	0.05376489	0.04762507	0.052927963	8.26273706	0.000549647	0.057048097	- 1.65983E- 10	0.831770871	2518048	1567845
109		PNBS	0.033394679	0.186138169	0.008721295	6.853347411	0.034183911	0.038379157	2.41055E- 08	0.11793105	19541	53578
110		SDRA	0.033958641	0.059245194	0.02840074	7.301453725	0.024963322	0.041370721	- 3.25519E- 09	0.793405118	309816	265230
111		ADMF	0.094025309	0.269412609	0.023081779	7.443172316	0.004427048	0.087156056	- 5.35186E- 09	0.842821638	1009351	664836
112		BBLD	0.031570585	0.152965524	0.031988199	6.495114826	0.010375593	0.027839101	2.90977E- 08	0.657455833	53421	61974
113		BFIN	0.048407777	0.292700231	0.071419937	7.070791739	0.038837155	0.058918113	9.24115E- 09	0.658541917	798365	650288
114		BPFI	0.008079714	0.234148654	0.067647337	5.992081856	0.017094179	0.00743254	6.40277E- 08	0.49138225	33913	41420

115		CFIN	0.071451203	0.167330794	0.015255736	6.822604248	0.006846466	0.071511766	8.16147E-09	0.458536822	205362	286348
116		DEFI	0.028104878	0.076705432	8.370492507	4.716253826	0.067319193	0.028533734	5.06405E-08	0.01687193	8844	622
117		HDF A	0.008093191	0.213944267	0.054263275	6.489226027	0.044149812	0.009770207	-4.31392E-09	0.839013133	25630	39854
118		IBFN	0.135131686	0.145707231	0.001206706	6.499801413	0.010373198	0.14047934	-6.38346E-08	0.82002674	-238961	902
119		MFIN	0.099436475	0.353828978	0.064902124	6.662298842	0.022624198	0.095081899	-9.9473E-09	0.653028057	255284	246564
120		MGNA	0.251644828	0.27517104	0.042755285	5.661055085	0.027589753	0.241020868	-8.85636E-08	0.695437259	-69447	2482
121		TIFA	1.876118586	0.006496251	0.000788699	6.129070872	0.172044759	0.09951455	-3.79728E-10	0.779921417	17597	20062
122		TRUS	0.223872221	0.131585263	0.030349964	5.461403974	0.019554052	0.242914154	1.04577E-07	0.093747835	10649	9493
123		VRNA	0.097115117	0.176162788	0.033880391	6.277462056	0.004624519	0.08550776	-5.9307E-08	0.849897276	6466	2419
124		AKSI	0.022960773	71.8016081	0.001403758	4.822952241	50.72641	0.013569816	-3.52453E-06	0.028514312	3026	4997
125		BPII	0.000134728	0.44964334	0.031899098	5.741217802	0.078904578	0.000145819	-7.76002E-08	0.33559896	68460	58817

126		HADE	0.04742517	0.052596668	0.00405231	5.466706027	0.033854456	0.050347258	3.11234E-08	0.437071762	-70002	-1906
127		KREN	0.118980522	0.233713617	0.00042358	5.835657602	0.009528412	0.104289507	2.52489E-08	0.244582667	165060	56205
128		OCAP	0.06643091	0.02955874	0.253599396	5.052993882	0.029534023	0.063675425	-1.64065E-06	1.670260103	-22642	-33206
129		PADI	0.027980063	0.034821978	0.088617958	5.713605612	0.003119255	0.026267205	-8.48356E-08	0.131473933	-9634	3084
130		PANS	0.051145397	0.184452378	0.028439864	6.166029383	0.120184459	0.041063301	-1.15058E-07	0.283078448	259502	64376
131		TRIM	0.005682533	0.359795288	0.092061191	6.111265875	0.049125766	0.008175423	1.32471E-07	0.540737583	46522	62710
132		ABDA	0.023763473	0.514319454	0.056662755	6.454350855	0.363367292	0.025232356	9.78455E-09	0.57089664	173482	268565
133		AHAP	0.014792789	0.668196388	0.095713317	5.670793943	0.026259977	0.018957696	2.04711E-07	0.603081326	8197	8140
134		AMAG	0.002515145	0.458338933	0.046422591	6.419594292	0.079626365	0.004001331	1.58467E-07	0.425938059	130306	193750
135		ASBI	0.01096152	0.266784328	0.132370969	5.693729586	0.037254575	0.012315801	1.18705E-07	0.674688036	15305	28199
136		ASDM	0.036688168	0.151163083	0.016928109	6.165698272	0.010709735	0.039685977	-1.08033E-08	0.83140935	39051	44273
137		ASJT	0.061200665	0.67040712	0.264637315	5.591157024	0.018914813	0.075825448	-1.38245E-07	0.57389472	23701	17813

138		ASMI	0.017170497	0.352589618	0.100217256	5.747473956	0.1423623	0.018621356	6.23305E-08	0.597121387	41755	9171
139		ASRM	0.020099997	0.224569206	0.094532633	6.152928304	0.040165674	0.020623631	- 1.44298E-08	0.807035539	63151	63904
140		IMJS	0.006686954	0.220487789	0.240980636	7.046676765	0.026369426	0.007653933	- 1.96301E-08	0.830824187	139329	82121
141		LPGI	0.280850264	0.388892189	0.019681258	6.348057459	0.201411626	0.286015856	- 5.51944E-09	0.427600282	83158	77658
142		MREI	0.02490257	0.64049417	0.013156717	6.157966017	0.08317271	0.028635285	1.30768E-07	0.56649801	145830	135501
143		PNIN	0.052384345	0.247358747	0.005319113	7.363567251	0.016409878	0.057115423	6.26777E-09	0.230979459	2395155	1268496
144		APIC	0.052514184	0.14306841	0.162117237	5.816496497	0.014973307	0.058978376	- 3.19792E-09	0.173276049	70359	27436
145		ARTA	0.014445655	0.220358035	1.027667307	5.557686417	0.024535719	0.014408193	- 7.62754E-07	0.165948681	4606	1485
146		BCAP	0.047628602	0.085538542	0.026201986	7.287682372	0.01156201	0.061516334	- 2.02961E-09	0.731678535	-38941	-38336
147		GSMF	0.025870713	0.267604823	0.031504815	6.631509923	0.013986015	0.025698129	8.99159E-10	0.770405714	102331	92866
148		LPPS	0.011631485	0.001606329	0.174865252	6.065791769	0.000252012	0.011430126	- 2.80582E-08	0.007703741	38003	3195

149		MTFN	0.005766281	0.012164549	4.5576E-06	6.220848896	0.025945323	0.003121422	- 2.75775E- 08	0.283239262	-1211688	-250129
150		PNLF	0.060400018	0.223709121	0.000903455	7.298190938	0.001613522	0.061264724	1.36688E- 08	0.212140274	1678382	1047840
151		SMMA	0.020366301	0.26195183	0.079687829	7.754180634	0.009428211	0.021485655	- 1.14162E- 09	0.676354732	1689850	-992853
152		VICO	0.047560143	0.066339013	0.002102113	6.110140707	0.00374047	0.054987953	4.46722E- 08	0.044628674	522	62104
153	2016	AGRO	0.028659426	0.058866737	0.036966572	8.984077345	0.006880266	0.038984483	2.57684E- 08	0.829824342	140496	103003
154		AGRS	0.035722743	0.03295444	0.015996944	6.608520685	0.001498594	0.034389352	1.56226E- 08	0.858986933	-8319	3389
155		BABP	0.062099257	0.040559351	0.004461645	7.115861664	0.0077491	0.066809247	2.96595E- 09	0.857522648	-685193	9349
156		BACA	0.00904704	0.007425244	0.026273528	7.152515036	0.014176334	0.010571014	- 4.58422E- 09	0.907439876	86140	93457
157		BBCA	0.016935798	0.090480962	0.042454748	8.830421047	0.00702291	0.019282698	-1.4084E- 10	0.828320655	23321150	20632281
158		BBKP	0.014994627	0.052631568	0.034753095	8.022865341	0.006676379	0.016748779	3.2084E- 10	0.909512439	135901	1090365
159		BBMD	0.005053353	0.082530102	0.04387935	7.024811923	0.004469768	0.005686179	- 3.74529E- 10	0.746714558	264241	179261
160		BBNI	0.010476467	0.022226403	0.055890663	8.780340272	0.002233124	0.01242175	6.04668E- 11	0.81703993	13,770,592	11410196

161		BBNP	0.027580514	0.061169398	0.011783427	6.886816718	0.003042005	0.024675098	1.50889E-09	0.844595951	-59661424	8109
162		BBRI	0.016749766	0.09659719	0.036727439	9.001579877	0.011402162	0.019137416	-1.8571E-11	0.853720515	29044334	26227991
163		BBTN	0.026665171	0.054982244	0.038166718	8.330755552	0.006291923	0.033239736	-1.74314E-10	0.910675296	3027466	2618905
164		BBYB	0.066769568	0.075107289	0.027166808	6.616450726	0.016130981	0.080774072	3.26416E-08	0.844473535	14420	67987
165		BDMN	0.038349182	0.098223175	0.028746184	8.240765668	0.00080851	0.035500242	3.16553E-10	0.791035353	3828097	2792722
166		BEKS	0.004158028	0.03674898	0.053493221	6.720274934	0.073984858	0.003659255	2.86534E-09	0.835362317	-76285	-405123
167		BINA	0.106606938	0.052794516	0.001697315	6.372744326	0.010076712	0.120822712	2.57659E-08	0.795384998	18340	18236
168		BJBR	0.003271745	0.077080125	0.041312787	8.009953982	0.010322129	0.003774178	-1.05891E-09	0.850480241	1211405	1153225
169		BJTM	0.07036801	0.088958738	0.029920429	7.633801119	0.00569361	0.070745005	-4.64312E-10	0.832463914	1159370	1028216
170		BKSW	0.041813549	0.027800635	0.011721722	7.386903678	0.005097618	0.039565302	3.78216E-11	0.85730228	-789803	-650333
171		BMAS	0.04862966	0.05112318	0.063751512	6.738900924	0.007615647	0.049881662	8.10763E-09	0.79720728	69497	68158
172		BMRI	0.021321093	0.059882735	0.049158025	9.016492644	0.009620462	0.02433495	2.1554E-12	0.793833761	21443042	14650163
173		BNBA	0.033582238	0.054399951	0.119630129	6.852551537	0.006562464	0.03641468	-9.60908E-	0.817913797	89548	78760

									10			
174		BNGA	0.010139043	0.060617695	0.03141811	8.383046106	0.004162372	0.010254611	1.10956E-10	0.85839559	2,977,738	2081717
175		BNII	0.056113493	0.055268688	0.024780627	8.221880631	0.001753113	0.059338878	5.79687E-10	0.884372852	1860845	1967276
176		BSWD	0.144863754	0.027972152	0.026805989	6.634081489	0.005175397	0.102471587	1.96131E-09	0.742638858	-127085	-505002
177		BTPN	0.006310381	0.141457832	0.035535365	7.960810217	0.072405043	0.00711489	3.21833E-09	0.773239056	1,421,940	1875846
178		BVIC	0.006974743	0.013058711	0.024813461	7.414973031	0.007790718	0.007799477	2.5924E-09	0.852881829	136.091	100360
179		DNAR	0.110559616	0.03676911	0.057363997	6.363842978	0.002693162	0.123225292	5.08762E-08	0.806995255	10081	13082
180		INPC	0.083156817	0.044844693	0.088578046	7.41863166	0.000399054	0.086800628	2.96125E-09	0.831258602	68101	72843
181		MCOR	0.015036601	0.050130631	0.059088398	7.08839804	0.007459961	0.018268143	5.1313E-09	0.80451109	49899	12257391
182		NISP	0.062251681	0.056513698	0.024793825	8.140496544	0.009011432	0.071405427	1.18444E-10	0.858848824	2,175,824	1789900
183		NOBU	0.027771274	0.045864942	0.014836701	6.953868083	0.00930896	0.037253771	- 3.29896E-08	0.85189937	34985	30312
184		PNBN	0.018102575	0.053179441	0.053799273	8.299234941	0.00586564	0.019689661	- 2.30543E-11	0.828287732	2008437	2518048
185		PNBS	0.007080059	3.450844134	0.011792715	6.942403156	2.325589766	0.008691458	2.77747E-08	0.150804637	-969	19541
186		SDRA	0.052301533	0.056907899	0.026114109	7.354696721	0.005852879	0.059123129	4.55714E-	0.805047883	438725	309816

									09			
187		ADMF	0.002958055	0.303237141	0.025834943	7.441586808	0.008902919	0.002947276	1.57956E-09	0.819947897	1409150	1009351
188		BBLD	0.181350434	0.161497686	0.002004802	6.559791516	0.008464742	0.208076881	-1.40736E-08	0.696640267	66433	53421
189		BFIN	0.004723451	0.27417124	0.056752294	7.096084277	0.023819229	0.005006705	1.1271E-08	0.658977501	1187510	798365
190		BPFI	0.003974401	0.263154411	0.082253066	6.0160308	0.006093631	0.004199723	-8.67866E-08	0.514452234	48979	33913
191		CFIN	0.028985633	0.155689043	0.017744519	6.828929797	0.008131757	0.029410902	2.32424E-08	0.436710587	236275	205362
192		DEFI	0.046770399	0.235940803	0.008956371	4.785465086	0.11341161	0.05485072	-6.41235E-06	0.017265845	8694	8844
193		H DFA	0.591478307	0.274763007	0.047764955	6.556778757	0.068972179	0.691021487	4.09848E-08	0.857564617	17858	25630
194		IBFN	0.015187449	0.058140388	0.001180702	6.386750908	0.057997023	0.011706696	-1.91099E-07	0.860481313	-215596	-238961
195		MFIN	0.183974585	0.323017727	0.072109648	6.551722566	0.033245309	0.142620369	-2.38749E-08	0.490930273	332932	255284
196		MGNA	0.228578807	0.184849411	0.037130074	5.426062096	0.072443722	0.133058607	-6.93827E-07	0.735099544	-16586	-69447
197		TIFA	0.0055143	0.129086681	0.01486093	6.147131027	0.004677344	0.005748447	-	0.781028026	23010	17597

									2.99647E-08			
198		TRUS	0.140725517	0.123195443	0.057787286	5.428580204	0.001361245	0.130481543	-4.47597E-07	0.052303023	13345	10649
199		VRNA	0.035655347	0.177557779	0.02674732	6.252966321	0.015922946	0.033699924	-2.32049E-08	0.839851076	7552	6466
200		AKSI	0.047957182	0.084651233	0.003096813	4.878917995	85.84776996	0.054553097	3.57765E-05	0.105978638	14754	3026
201		BPII	0.007075142	0.447683112	0.029763158	5.710712947	0.022797189	0.006595236	1.63961E-07	0.167864026	92678	68460
202		HADE	0.299049516	0	0	4.978960724	0.035032918	0.09727423	-1.04048E-06	0.008186764	-29319	-70002
203		KREN	0.010499832	0.404986948	0.000744582	6.101442893	0.097828682	0.019362776	8.70808E-07	0.461219035	296006	165060
204		OCAP	0.049186391	0.189638691	0.26627308	4.934559046	0.112289143	0.037446404	-6.56368E-06	2.142225591	-44122	-22642
205		PADI	0.019938508	0.015359566	0.093402715	5.673839854	0.015367636	0.018193946	-1.02815E-07	0.055758156	50718	-9634
206		PANS	0.085752058	0.373759166	0.039193612	6.376097143	0.101836804	0.139095254	2.10291E-07	0.474996866	179.754	259502
207		TRIM	0.155904916	0.305596706	0.009276244	6.195963547	0.039252879	0.189477428	-1.46282E-07	0.592553692	54200	46522

208		ABDA	0.002280261	0.463010932	0.055091753	6.449299245	0.015109317	0.002253891	1.16753E-08	0.56228	160822	173482
209		AHAP	0.060065074	0.462923957	0.097278864	5.647377101	0.041346773	0.056912173	-1.87332E-07	0.566146581	-41422	8197
210		AMAG	0.016173962	0.284673713	0.066551184	6.536102194	0.002423655	0.021150679	8.80063E-08	0.486740651	123190	130306
211		ASBI	0.033134181	0.243504594	0.116268525	5.720902345	0.004282694	0.035273536	3.84898E-08	0.669800326	13511	15305
212		ASDM	0.056788227	0.133317856	0.017693048	6.026882847	0.004544317	0.041251798	-1.27114E-08	0.744103954	40278	39051
213		ASJT	0.042535789	0.502434097	0.217766475	5.630477709	0.027342895	0.046566669	8.38565E-09	0.570236189	22672	23701
214		ASMI	0.050244398	0.482229735	0.092396437	5.790743149	0.111094737	0.055508161	1.00828E-07	0.563454909	52744	41755
215		ASRM	0.001153329	0.097729827	0.096049206	6.156808015	0.085657191	0.001163517	-3.6333E-08	0.78357788	60923	63151
216		IMJS	0.006109503	0.223737511	0.229704647	6.715296455	0.021994973	0.006841653	-5.28909E-09	0.835973788	-1901	139329
217		LPGI	0.238092515	0.445020707	0.035561508	6.361908691	0.044655285	0.245808545	-4.43909E-10	0.484536558	91874	83158
218		MREI	0.004716871	0.670342243	0.01306887	6.263292994	0.080142661	0.006011474	1.5988E-07	0.592954297	161076	145830
219		PNIN	0.012279402	0.224020127	0.01095247	7.433513997	0.002014543	0.01442527	9.41442E-09	0.168852036	1863488	2395155

220		APIC	0.311705043	0.233998337	0.306207802	6.272385643	0.075385091	0.890498054	1.7578E-06	0.181374744	124845	70359
221		ARTA	0.005382585	0.228944286	1.052357891	5.564720496	0.005666268	0.005470474	- 7.76417E-07	0.166260957	11596	4606
222		BCAP	0.028257097	0.117936738	0.022916194	7.346666238	0.03656386	0.032367668	2.29354E-09	0.711681962	-737629	-38941
223		GSMF	0.004180927	0.298162301	0.024198336	6.638989655	0.020336593	0.004253584	- 3.58295E-09	0.698343968	86591	102331
224		LPPS	0.009567788	0.008371664	0.57913418	6.089330616	0.004763804	0.010100675	5.38781E-08	0.009271111	-710	38003
225		MTFN	0.006038998	0.006310311	5.41245E-06	5.48864095	0.011427952	0.001118812	- 4.77612E-07	1.068180648	14329	-1211688
226		PNLF	0.015169824	0.225893085	0.008300585	7.397480421	0.003776978	0.019066458	2.16566E-08	0.183403903	1609463	1678382
227		SMMA	0.002889094	0.538525763	8.35358E-05	7.869203085	0.205217255	0.003765166	4.53479E-10	0.723644131	318923	1689850
228		VICO	0.001618503	0.204172994	0.458981257	7.423259591	0.10379981	0.03328376	2.96659E-07	0.839286477	169053	522

Sumber: Data yang diolah, 2019

Lampiran 4. Statistik Deskriptif Besaran AkruaI Sebelum Berdistribusi Normal

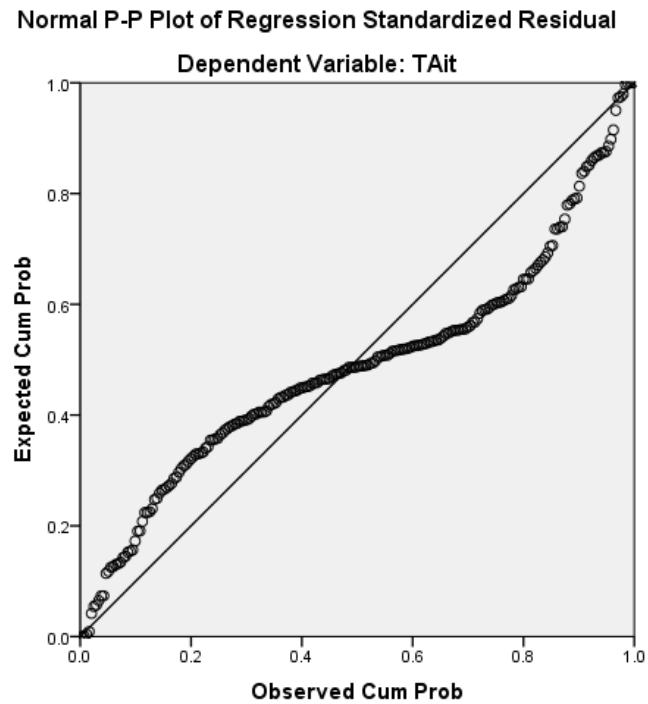
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Revenue	228	.00	71.80	.4971	4.75089
PPE	228	.00	9.16	.1416	.82469
Log A	228	4.71	9.02	6.7828	.98382
Sales	228	.00	85.85	.6391	6.58927
CFO	228	.00	.89	.0600	.08917
TAit	228	-.79	2.38	.0264	.27637
Valid N (listwise)	228				

Lampiran 5. Statistik Deskriptif Besaran AkruaI Sesudah Berdistribusi Normal

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Revenue	192	.00	71.80	.5502	5.17709
PPE	192	.00	9.16	.1468	.89258
Log A	192	4.71	9.02	6.8849	.97995
Sales	192	.00	85.85	.7506	7.17791
CFO	192	.00	.69	.0573	.07388
TAit	192	-.40	2.38	.0161	.19555
Valid N (listwise)	192				

Lampiran 6. Uji Normalitas Besaran AkruaI Sebelum Berdistribusi Normal**One-Sample Kolmogorov-Smirnov Test**

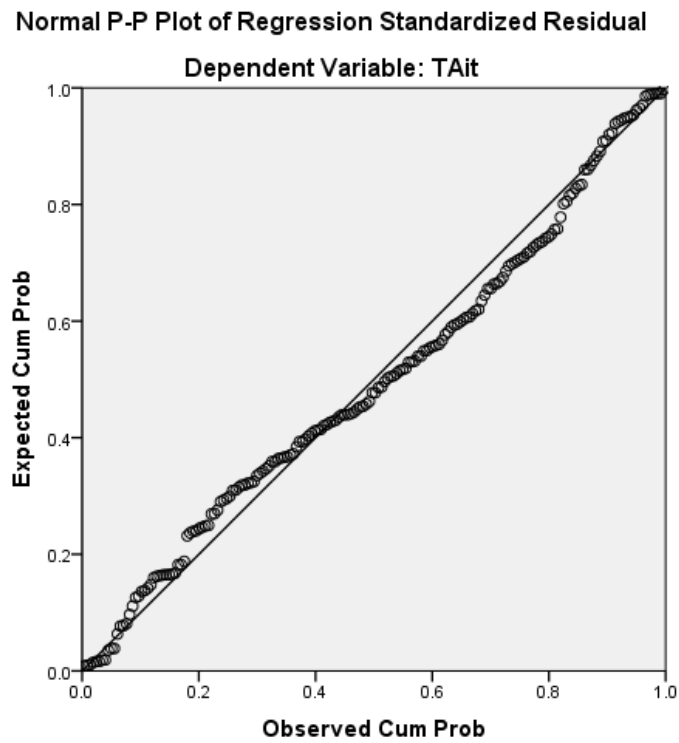
		Unstandardized Residual
N		228
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.22165359
Most Extreme Differences	Absolute	.165
	Positive	.165
	Negative	-.122
Test Statistic		.165
Asymp. Sig. (2-tailed)		.000 ^c



Lampiran 7. Uji Normalitas Besaran Akruar Sesudah Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		192
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.09005623
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.053
Test Statistic		.061
Asymp. Sig. (2-tailed)		.082 ^c



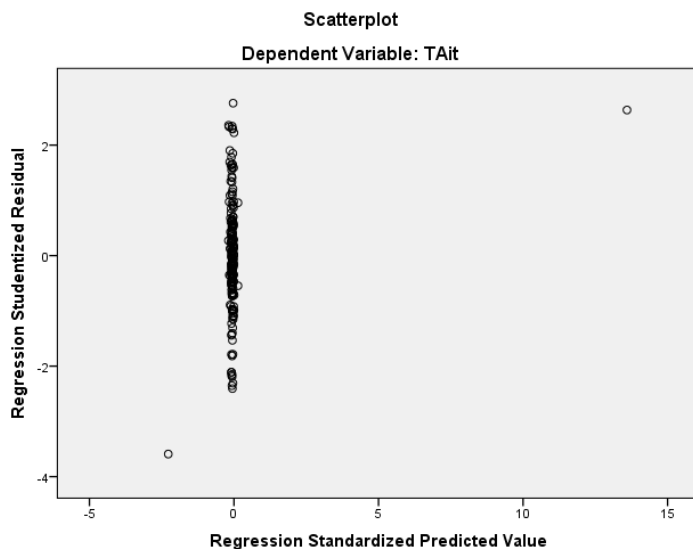
Lampiran 8. Uji Multikolinieritas Besaran Aktual

Coefficients^a

Model		Correlations	
		Tolerance	VIF
1	(Constant)		
	Revenue	.740	1.352
	PPE	.916	1.092
	Log A	.849	1.178
	Sales	.727	1.376
	CFO	.954	1.048

a. Dependent Variable: TAit

Lampiran 9. Uji Heterokedastisitas Besaran AkruaI



Lampiran 10. Uji Autokorelasi Besaran AkruaI

Model Summary^b

Model	Durbin - Watson
1	1.651

a. Predictors: (Constant), CFO, Sales, PPE, Log A, Revenue

b. Dependent Variable: TAIt

Lampiran 11. Regresi Linier Berganda Besaran AkruaI

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
				Beta		
1	(Constant)	-.023	.053		-.429	.669
	Revenue	-.025	.001	-.657	-16.744	.000
	PPE	.005	.008	.022	.637	.525
	Log A	.004	.007	.022	.590	.556
	Sales	.028	.001	1.017	25.673	.000
	CFO	.019	.091	.007	.206	.837

a. Dependent Variable: TAIt

Lampiran 12. Uji F Besaran Akrua

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5.755	5	1.151	138.207	.000 ^b
	Residual	1.549	186	.008		
	Total	7.304	191			

a. Dependent Variable: TAit

b. Predictors: (Constant), CFO, Sales, PPE, Log A, Revenue

Lampiran 13. Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.888 ^a	.788	.782	.09126

a. Predictors: (Constant), CFO, Sales, PPE, Log A, Revenue

b. Dependent Variable: TAit

Lampiran 14. Uji t Besaran Akrua

Model		t	Sig.
1	(Constant)	-.429	.669
	Revenue	-16.744	.000
	PPE	.637	.525
	Log A	.590	.556
	Sales	25.673	.000
	CFO	.206	.837

a. Dependent Variable: TAit

Lampiran 15. Akruai Diskresioner dan Akruai Non Diskresioner

No	Tait/ At-1	β_0 (- 0.023)	β_1 (Rev/At- 1)	β_2 (PPE/ At-1)	Log A	Sale/A t-1	CFO/A t-1	NDA	DA
1	0.00	-0.02	-0.00657	0	6.81	0.00	0.01	6.79	-6.79
2	-0.03	-0.02	-0.02628	0	6.97	0.01	0.02	6.95	-6.98
3	-0.10	-0.02	-0.07884	0.00088	6.97	0.06	0.06	6.99	-7.09
4	0.02	-0.02	-0.05256	0.00066	8.74	0.03	0.06	8.76	-8.74
5	-0.04	-0.02	-0.03285	0.00044	7.90	0.00	0.02	7.86	-7.90
6	-0.02	-0.02	-0.05256	0.00066	6.94	0.06	0.01	6.94	-6.96
7	0.07	-0.02	-0.05913	0.00066	8.62	0.01	0.01	8.56	-8.49
8	-0.07	-0.02	-0.0657	0.00044	8.90	0.01	0.09	8.91	-8.98
9	0.02	-0.02	-0.03285	0.00044	8.16	0.00	0.00	8.10	-8.08
10	-0.02	-0.02	-0.03942	0.00044	6.43	0.00	0.03	6.40	-6.42
11	0.00	-0.02	-0.0657	0.00066	8.29	0.00	0.01	8.21	-8.21
12	-0.06	-0.02	-0.12483	0.00088	6.96	0.03	0.03	6.87	-6.93
13	-0.08	-0.02	-0.03942	0.00022	6.29	0.01	0.14	6.38	-6.46
14	-0.03	-0.02	-0.04599	0.00066	7.88	0.00	0.13	7.94	-7.97
15	-0.01	-0.02	-0.12483	0.00044	7.58	0.07	0.01	7.51	-7.52
16	-0.20	-0.02	-0.03942	0.00044	7.32	0.01	0.09	7.36	-7.56
17	-0.08	-0.02	-0.02628	0.00088	6.68	0.00	0.03	6.66	-6.74
18	0.01	-0.02	-0.05256	0	8.93	0.01	0.01	8.87	-8.86
19	-0.12	-0.02	-0.07227	0	6.71	0.04	0.09	6.74	-6.86
20	0.01	-0.02	-0.03942	0.00044	8.37	0.00	0.02	8.33	-8.32
21	0.01	-0.02	-0.03942	0.00044	8.16	0.00	0.03	8.13	-8.12
22	-0.11	-0.02	-0.03942	0.00044	6.72	0.01	0.14	6.81	-6.92
23	0.02	-0.02	-0.01971	0.00044	7.28	0.00	0.00	7.24	-7.22
24	-0.21	-0.02	-0.03285	0.00308	6.22	0.01	0.15	6.33	-6.54
25	0.03	-0.02	-0.03285	0.00088	7.37	0.00	0.01	7.33	-7.30
26	-0.02	-0.02	-0.02628	0.00088	6.99	0.00	0.04	6.98	-7.00
27	0.07	-0.02	-0.03285	0.00044	8.01	0.00	0.00	7.95	-7.88
28	-0.15	-0.02	-0.02628	0.00022	6.76	0.01	0.18	6.90	-7.05
29	0.06	-0.02	-0.03285	0.00044	8.24	0.00	0.07	8.25	-8.19
30	0.17	-0.02	-0.13797	0.00022	6.79	0.10	0.23	6.96	-6.79
31	0.22	-0.02	-0.03942	0.00132	7.22	0.00	0.09	7.25	-7.03
32	-0.03	-0.02	-0.17739	0.00044	7.48	0.00	0.01	7.29	-7.32
33	-0.03	-0.02	-0.18396	0.00176	6.99	0.03	0.17	6.98	-7.01
34	-0.02	-0.02	-0.18396	0.00132	6.03	0.01	0.17	6.00	-6.02
35	0.13	-0.02	-0.11169	0.00022	6.82	0.01	0.07	6.77	-6.64
36	0.10	-0.02	-0.12483	0.20152	4.71	0.07	0.01	4.84	-4.74
37	0.04	-0.02	-0.13797	0.00154	6.41	0.03	0.10	6.38	-6.34
38	0.06	-0.02	-0.25623	0.00154	6.68	0.02	0.11	6.53	-6.47
39	0.15	-0.02	-0.19053	0.00088	7.40	0.03	0.14	7.36	-7.21
40	0.14	-0.02	-0.12483	0.00066	6.33	0.01	0.04	6.23	-6.09
41	-0.03	-0.02	-0.05256	0.00022	5.44	0.00	0.01	5.37	-5.40

42	-0.19	-0.02	-0.03942	0.00462	5.07	0.01	0.02	5.04	-5.23
43	-0.01	-0.02	-0.01971	0.0022	5.74	0.02	0.09	5.81	-5.82
44	0.15	-0.02	-0.25623	0.00022	5.95	0.08	0.10	5.85	-5.70
45	0.10	-0.02	0	0.00154	6.43	0.29	0.02	6.72	-6.62
46	0.20	-0.02	-0.57159	0.00132	5.56	0.08	0.08	5.13	-4.93
47	0.01	-0.02	-0.25623	0.0011	6.22	0.04	0.04	6.02	-6.01
48	0.03	-0.02	-0.11169	0.00044	6.13	0.01	0.04	6.05	-6.02
49	0.01	-0.02	-0.657	0.00858	5.50	0.11	0.07	5.01	-5.00
50	0.21	-0.02	0	0.00286	5.71	0.03	0.00	5.72	-5.51
51	0.16	-0.02	-0.1314	0.0022	6.14	0.03	0.02	6.04	-5.88
52	0.14	-0.02	-0.3942	0.00044	6.10	0.06	0.01	5.75	-5.61
53	-0.04	-0.02	-0.17739	0	7.33	0.04	0.05	7.22	-7.26
54	0.00	-0.02	-0.09198	0.00396	5.77	0.06	0.28	6.00	-6.00
55	-0.16	-0.02	-0.17082	0.02244	5.56	0.02	0.00	5.41	-5.57
56	-0.01	-0.02	-0.1971	0.0022	7.18	0.07	0.06	7.09	-7.10
57	0.08	-0.02	-0.21681	0.00066	6.63	0.02	0.03	6.44	-6.36
58	-0.04	-0.02	-0.17739	0	7.29	0.03	0.05	7.17	-7.21
59	-0.04	-0.02	-0.20367	0.00176	7.73	0.03	0.07	7.61	-7.65
60	0.04	-0.02	-0.04599	0.00088	6.05	0.01	0.01	6.00	-5.96
61	-0.13	-0.02	-0.03942	0.0011	6.92	0.01	0.01	6.88	-7.01
62	0.12	-0.02	-0.01971	0.00044	6.63	0.01	0.21	6.81	-6.69
63	-0.08	-0.02	-0.02628	0.00022	7.08	0.00	0.08	7.11	-7.19
64	-0.09	-0.02	-0.02628	0.00066	7.08	0.04	0.05	7.12	-7.21
65	-0.07	-0.02	-0.05913	0.00066	8.77	0.01	0.01	8.71	-8.78
66	-0.08	-0.02	-0.03285	0.00044	7.97	0.01	0.03	7.95	-8.03
67	0.00	-0.02	-0.05256	0.00044	6.97	0.01	0.02	6.92	-6.92
68	-0.05	-0.02	-0.01314	0.00132	8.71	0.04	0.04	8.76	-8.81
69	0.06	-0.02	-0.03285	0.00022	6.94	0.00	0.05	6.93	-6.87
70	0.04	-0.02	-0.05913	0.00044	8.94	0.01	0.03	8.90	-8.86
71	-0.05	-0.02	-0.03285	0.00044	8.24	0.01	0.02	8.21	-8.26
72	-0.02	-0.02	-0.04599	0.00066	6.53	0.01	0.00	6.47	-6.49
73	-0.09	-0.02	-0.05913	0.00066	8.27	0.00	0.01	8.20	-8.29
74	0.02	-0.02	-0.05913	0.00088	6.78	0.07	0.07	6.84	-6.82
75	-0.01	-0.02	-0.04599	0.00044	7.95	0.00	0.03	7.91	-7.92
76	-0.02	-0.02	-0.05913	0.00044	7.63	0.05	0.03	7.63	-7.65
77	0.09	-0.02	-0.02628	0.00022	7.41	0.01	0.13	7.50	-7.41
78	0.06	-0.02	-0.02628	0.00154	6.73	0.00	0.15	6.83	-6.77
79	0.03	-0.02	-0.05256	0.00044	8.96	0.01	0.01	8.90	-8.87
80	0.04	-0.02	-0.03942	0.0033	6.82	0.02	0.05	6.83	-6.79
81	-0.08	-0.02	-0.03942	0.00044	8.20	0.01	0.07	8.22	-8.30
82	0.16	-0.02	-0.02628	0.00066	6.78	0.00	0.14	6.87	-6.71
83	0.03	-0.02	-0.02628	0.00066	7.91	0.04	0.01	7.91	-7.88
84	0.03	-0.02	-0.01971	0.00066	7.37	0.00	0.00	7.33	-7.30
85	-0.08	-0.02	-0.02628	0.00154	6.32	0.01	0.01	6.29	-6.37
86	-0.09	-0.02	-0.03285	0.00088	7.40	0.00	0.03	7.38	-7.47
87	-0.01	-0.02	-0.02628	0.00066	7.00	0.01	0.07	7.03	-7.04

88	-0.05	-0.02	-0.03285	0.00044	8.08	0.01	0.02	8.05459	-8.10
89	-0.03	-0.02	-0.02628	0.00022	6.83	0.01	0.06	6.85094	-6.88
90	-0.03	-0.02	-0.03285	0.0011	8.26	0	0.06	8.26525	-8.30
91	0.15	-0.02	-0.12483	0.00022	6.85	0.03	0.04	6.77239	-6.62
92	-0.05	-0.02	-0.03942	0.00066	7.3	0.02	0.04	7.29824	-7.35
93	-0.16	-0.02	-0.17739	0.00044	7.44	0	0.09	7.33005	-7.49
94	0.1	-0.02	-0.09855	0.00066	6.5	0.01	0.03	6.41911	-6.32
95	0.09	-0.02	-0.19053	0.00154	7.07	0.04	0.06	6.95801	-6.87
96	0.07	-0.02	-0.15111	0.00154	5.99	0.02	0.01	5.84743	-5.78
97	0.05	-0.02	-0.11169	0.00044	6.82	0.01	0.07	6.76575	-6.72
98	0	-0.02	-0.05256	0.18414	4.72	0.07	0.03	4.92858	-4.93
99	-0.01	-0.02	-0.13797	0.0011	6.49	0.04	0.01	6.38013	-6.39
100	-0.19	-0.02	-0.09855	0	6.5	0.01	0.14	6.52845	-6.72
101	-0.05	-0.02	-0.22995	0.00132	6.66	0.02	0.1	6.52837	-6.58
102	-0.04	-0.02	-0.18396	0.00088	5.66	0.03	0.24	5.72392	-5.76
103	-0.01	-0.02	-0.00657	0	6.13	0.17	0.1	6.37043	-6.38
104	0.03	-0.02	-0.08541	0.00066	5.46	0.02	0.24	5.61225	-5.58
105	-0.13	-0.02	-0.11826	0.00066	6.28	0	0.09	6.2294	-6.36
106	-0.4	-0.02	-47.1726	0	4.82	50.73	0.01	8.3644	-8.76
107	-0.04	-0.02	-0.29565	0.00066	5.74	0.08	0	5.50201	-5.54
108	0.01	-0.02	-0.03285	0	5.47	0.03	0.05	5.49415	-5.48
109	0.02	-0.02	-0.15111	0	5.84	0.01	0.1	5.77589	-5.76
110	-0.19	-0.02	-0.01971	0.0055	5.05	0.03	0.06	5.10279	-5.29
111	-0.05	-0.02	-0.01971	0.00198	5.71	0	0.03	5.69927	-5.75
112	-0.21	-0.02	-0.11826	0.00066	6.17	0.12	0.04	6.1894	-6.40
113	0.12	-0.02	-0.23652	0.00198	6.11	0.05	0.01	5.91246	-5.79
114	0.03	-0.02	-0.33507	0.00132	6.45	0.36	0.03	6.48325	-6.45
115	0.07	-0.02	-0.44019	0.0022	5.67	0.03	0.02	5.25901	-5.19
116	0.05	-0.02	-0.17739	0.00286	5.69	0.04	0.01	5.54247	-5.49
117	-0.01	-0.02	-0.09855	0.00044	6.17	0.01	0.04	6.09889	-6.11
118	-0.04	-0.02	-0.44019	0.00572	5.59	0.02	0.08	5.23253	-5.27
119	0.03	-0.02	-0.22995	0.0022	5.75	0.14	0.02	5.65925	-5.63
120	-0.02	-0.02	-0.14454	0.00198	6.15	0.04	0.02	6.04444	-6.06
121	-0.19	-0.02	-0.14454	0.00528	7.05	0.03	0.01	6.92774	-7.12
122	-0.01	-0.02	-0.25623	0.00044	6.35	0.2	0.29	6.56121	-6.57
123	0.16	-0.02	-0.42048	0.00022	6.16	0.08	0.03	5.82674	-5.67
124	0.13	-0.02	-0.16425	0.00022	7.36	0.02	0.06	7.25297	-7.12
125	0	-0.02	-0.09198	0.00352	5.82	0.01	0.06	5.77854	-5.78
126	-0.03	-0.02	-0.05913	0.00066	7.29	0.01	0.06	7.27853	-7.31
127	0	-0.02	-0.17739	0.00066	6.63	0.01	0.03	6.47027	-6.47
128	-0.03	-0.02	0	0.00374	6.07	0	0.01	6.06074	-6.09
129	-0.08	-0.02	-0.00657	0	6.22	0.03	0	6.22043	-6.30
130	-0.06	-0.02	-0.17082	0.00176	7.75	0.01	0.02	7.58794	-7.65
131	0.05	-0.02	-0.04599	0	6.11	0	0.05	6.09101	-6.04
132	0.22	-0.02	-0.03942	0.00088	8.98	0.01	0.04	8.96846	-8.75
133	0.07	-0.02	-0.01971	0.00044	6.61	0	0.03	6.59773	-6.53

134	0.04	-0.02	-0.02628	0	7.12	0.01	0.07	7.15072	-7.11
135	-0.06	-0.02	-0.00657	0.00066	7.15	0.01	0.01	7.14109	-7.20
136	-0.08	-0.02	-0.05913	0.00088	8.83	0.01	0.02	8.77875	-8.86
137	0.03	-0.02	-0.03285	0.00066	8.02	0.01	0.02	7.99481	-7.96
138	0	-0.02	-0.05256	0.00088	7.02	0	0.01	6.95532	-6.96
139	0.03	-0.02	-0.01314	0.00132	8.78	0	0.01	8.75518	-8.73
140	0.01	-0.02	-0.03942	0.00022	6.89	0	0.02	6.8478	-6.84
141	-0.02	-0.02	-0.0657	0.00088	9	0.01	0.02	8.94218	-8.96
142	-0.03	-0.02	-0.03285	0.00088	8.33	0.01	0.03	8.31503	-8.35
143	0.11	-0.02	-0.05256	0.00066	6.62	0.02	0.08	6.6451	-6.54
144	0.06	-0.02	-0.0657	0.00066	8.24	0	0.04	8.19196	-8.13
145	0.02	-0.02	-0.02628	0.0011	6.72	0.07	0	6.74182	-6.72
146	0.05	-0.02	-0.03285	0	6.37	0.01	0.12	6.44415	-6.39
147	-0.09	-0.02	-0.05256	0.00088	8.01	0.01	0	7.94532	-8.04
148	-0.02	-0.02	-0.05913	0.00066	7.63	0.01	0.07	7.62853	-7.65
149	0	-0.02	-0.01971	0.00022	7.39	0.01	0.04	7.39751	-7.40
150	0.04	-0.02	-0.03285	0.00132	6.74	0.01	0.05	6.74547	-6.71
151	0	-0.02	-0.03942	0.0011	9.02	0.01	0.02	8.98868	-8.99
152	-0.01	-0.02	-0.03285	0.00264	6.85	0.01	0.04	6.84679	-6.86
153	0.03	-0.02	-0.03942	0.00066	8.38	0	0.01	8.32824	-8.30
154	0.09	-0.02	-0.03942	0.00044	8.22	0	0.06	8.21802	-8.13
155	0.01	-0.02	-0.01971	0.00066	6.63	0.01	0.1	6.69795	-6.69
156	0.26	-0.02	-0.09198	0.00088	7.96	0.07	0.01	7.9259	-7.67
157	0.06	-0.02	-0.00657	0.00044	7.41	0.01	0.01	7.40087	-7.34
158	0.11	-0.02	-0.02628	0.00132	6.36	0	0.12	6.43204	-6.32
159	0.07	-0.02	-0.02628	0.00198	7.42	0	0.09	7.4627	-7.39
160	0.05	-0.02	-0.03285	0.00132	7.09	0.01	0.02	7.06547	-7.02
161	0.01	-0.02	-0.03942	0.00044	8.14	0.01	0.07	8.15802	-8.15
162	0	-0.02	-0.03285	0.0011	8.3	0.01	0.02	8.27525	-8.28
163	0.2	-0.02	-2.26665	0.00022	6.94	2.33	0.01	6.99057	-6.79
164	0.09	-0.02	-0.03942	0.00066	7.35	0.01	0.06	7.35824	-7.27
165	0.04	-0.02	-0.1971	0.00066	7.44	0.01	0	7.23056	-7.19
166	-0.04	-0.02	-0.10512	0	6.56	0.01	0.21	6.65188	-6.69
167	0.13	-0.02	-0.17739	0.00132	7.1	0.02	0.01	6.93093	-6.80
168	-0.09	-0.02	-0.17082	0.00176	6.02	0.01	0	5.83794	-5.93
169	0.15	-0.02	-0.10512	0.00044	6.83	0.01	0.03	6.74232	-6.59
170	0.13	-0.02	-0.17739	0.0011	6.56	0.07	0.69	7.12071	-6.99
171	-0.11	-0.02	-0.21024	0.00154	6.55	0.03	0.14	6.4883	-6.60
172	-0.04	-0.02	-0.08541	0.00022	6.15	0	0.01	6.05181	-6.09
173	-0.13	-0.02	-0.07884	0.00132	5.43	0	0.13	5.45948	-5.59
174	-0.04	-0.02	-0.11826	0.00066	6.25	0.02	0.03	6.1594	-6.20
175	2.38	-0.02	-0.05256	0	4.88	85.85	0.05	90.70444	-88.32
176	0.09	-0.02	-0.29565	0.00066	5.71	0.02	0.01	5.42201	-5.33
177	-0.05	-0.02	-0.01314	0.00198	5.67	0.02	0.02	5.67584	-5.73
178	-0.19	-0.02	-0.20367	0.00022	6.2	0.04	0.19	6.20355	-6.39
179	0.03	-0.02	-0.30222	0.00132	6.45	0.02	0	6.1461	-6.12

180	-0.09	-0.02	-0.30222	0.0022	5.65	0.04	0.06	5.42698	-5.52
181	0.02	-0.02	-0.15768	0.00264	5.72	0	0.04	5.58196	-5.56
182	-0.02	-0.02	-0.08541	0.00044	6.03	0	0.04	5.96203	-5.98
183	0	-0.02	-0.3285	0.00484	5.63	0.03	0.05	5.36334	-5.36
184	0.06	-0.02	-0.31536	0.00198	5.79	0.11	0.06	5.62362	-5.56
185	-0.05	-0.02	-0.0657	0.0022	6.16	0.09	0	6.1635	-6.21
186	-0.06	-0.02	-0.14454	0.00506	6.72	0.02	0.01	6.58752	-6.65
187	0	-0.02	-0.29565	0.00088	6.36	0.04	0.25	6.33223	-6.33
188	0.22	-0.02	-0.14454	0.00022	7.43	0	0.01	7.27268	-7.05
189	0.04	-0.02	-0.07884	0.00044	7.35	0.04	0.03	7.3186	-7.28
190	-0.02	-0.02	-0.1971	0.00044	6.64	0.02	0	6.44034	-6.46
191	0.06	-0.02	-0.00657	0.01276	6.09	0	0.01	6.08319	-6.02
192	0.03	-0.02	-0.35478	0	7.87	0.21	0	7.70222	-7.67

Sumber: Tabulasi data, 2019

Lampiran 16. Deskriptif Statistik Persistensi Laba Sebelum Berdistribusi Normal

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Earnings t+1	192	-59661424.00	29044334.00	1311654.7500	6674321.04900
Earnings t	192	-992853.00	26227991.00	1552092.7340	4669779.60500
Valid N (listwise)	192				

Lampiran 17. Deskriptif Statistik Persistensi Laba Sesudah Berdistribusi Normal

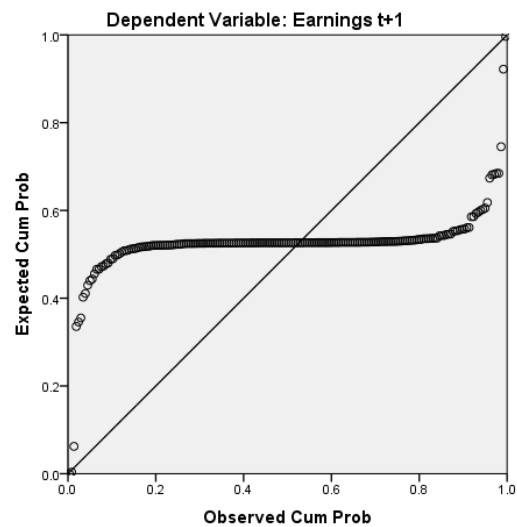
Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Earnings t+1	97	-405123.00	1500835.00	102091.3402	250335.12400
Earnings t	97	-331159.00	1332182.00	92678.0515	219972.95300
Valid N (listwise)	97				

Lampiran 18. Uji Normalitas Persistensi Laba Sebelum Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		192
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	4577302.935000
Most Extreme Differences	Absolute	.403
	Positive	.355
	Negative	-.403
Test Statistic		.403
Asymp. Sig. (2-tailed)		.000 ^c

Normal P-P Plot of Regression Standardized Residual

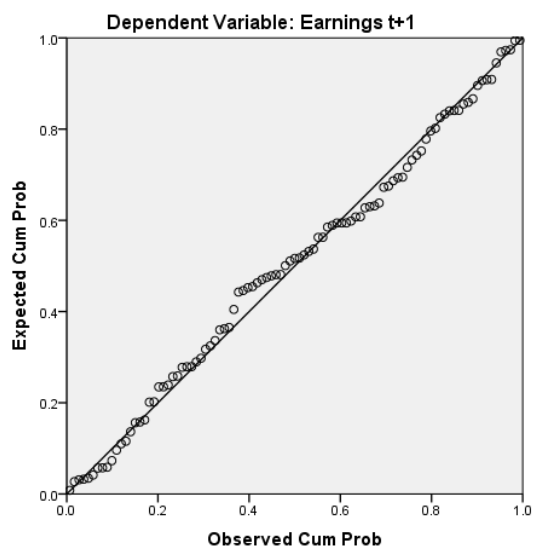


Lampiran 19. Uji Normalitas Persistensi Laba Sesudah Berdistribusi Normal

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		97
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	13659.52600000
Most Extreme Differences	Absolute	.071
	Positive	.052
	Negative	-.071
Test Statistic		.071
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Normal P-P Plot of Regression Standardized Residual



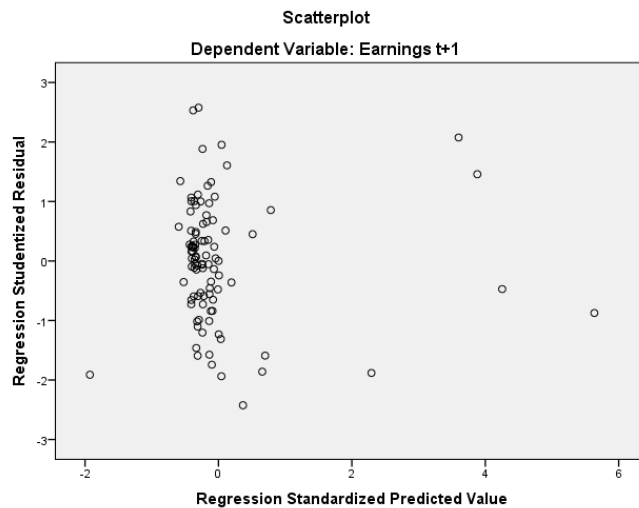
Lampiran 20. Uji Multikolinieritas Persistensi Laba

Coefficients^a

Model		Correlations	
		Tolerance	VIF
1	(Constant)		
	Earnings t	1.000	1.000

a. Dependent Variable: Earnings t+1

Lampiran 21. Uji Heterokedastisitas Persistensi Laba



Lampiran 22. Uji Autokorelasi Persistensi Laba

Model Summary^b

Model	Change Statistics
	Durbin - Watson
1	1.889

a. Predictors: (Constant), Earnings t

b. Dependent Variable: Earnings t+1

Lampiran 23. Uji Regresi Linier Berganda Persistensi Laba

Model		Coefficients ^a				
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-3221.643	1514.070		-2.128	.036
	Earnings t	1.136	.006	.999	178.361	.000

a. Dependent Variable: Earnings t+1

Lampiran 24. Uji F Persistensi Laba

		ANOVA^a				
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	5998184798000. 000	1	5998184798000. .000	31812.731	.000 ^b
	Residual	17911934460.00 0	95	188546678.500		
	Total	6016096732000. 000	96			

a. Dependent Variable: Earnings t+1

b. Predictors: (Constant), Earnings t

Lampiran 25. Koefisien Determinasi (R^2) Persistensi Laba

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.999 ^a	.997	.997	13731.23004

a. Predictors: (Constant), Earnings t

b. Dependent Variable: Earnings t+1

Lampiran 26. Uji t Persistensi Laba

Coefficients^a

Model		t	Sig.
1	(Constant)	-2.128	.036
	Earnings t	178.361	.000

a. Dependent Variable: Earnings t+1

Lampiran 27. Statistik Deskriptif

Descriptive Statistics

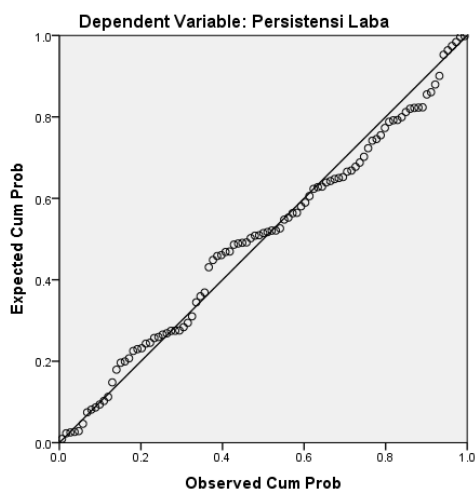
	N	Minimum	Maximum	Mean	Std. Deviation
VAK	97	.00	1.88	.0800	.20111
Discretioner Accruals	97	-88.32	-4.74	-7.2203	8.35814
Non Discretioner Accruals	97	4.84	90.70	7.2441	8.59768
TH	97	.01	1.67	.6541	.29705
Persistensi Laba	97	-33089.40657	35180.24153	.0000000	13659.52600000
Valid N (listwise)	97				

Lampiran 28. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		97
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	13269.86975000
Most Extreme Differences	Absolute	.076
	Positive	.068
	Negative	-.076
Test Statistic		.076
Asymp. Sig. (2-tailed)		.195 ^c

Normal P-P Plot of Regression Standardized Residual



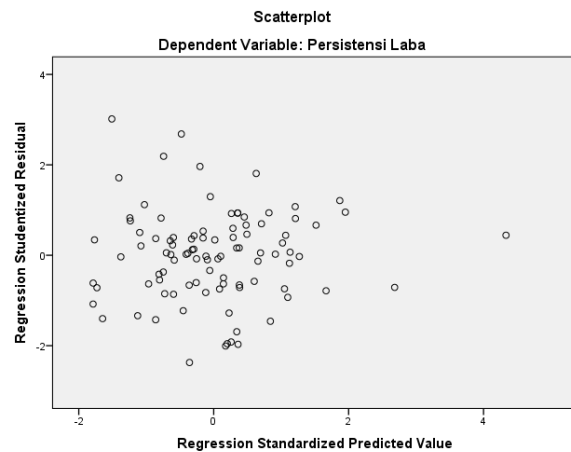
Lampiran 29. Uji Multikolinearitas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	VAK	.999	1.001
	Discretioner Accruals	.000	6242.252
	Non Discretioner Accruals	.000	6247.874
	TH	.929	1.076

a. Dependent Variable: Persistensi Laba

Lampiran 30. Uji Heterokedastisitas



Lampiran 30. Uji Autokorelasi

Model Summary^b

Model	Durbin - Watson
1	1.951

a. Predictors: (Constant), TH, VAK, Discretioner Accruals, Non Discretioner Accruals

b. Dependent Variable: Persistensi Laba

Lampiran 31. Uji Regresi Linier Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-7514.803	4115.948		-1.826	.071
	VAK	-1386.863	6882.692	-.020	-.202	.841
	Discretioner Accruals	-23042.649	13077.780	-.14.100	-1.762	.081
	Non Discretioner Accruals	-22202.301	12719.130	-.13.975	-1.746	.084
	TH	3188.288	4831.072	.069	.660	.511

a. Dependent Variable: Persistensi Laba

Lampiran 32. Uji F

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1007347905.000	4	251836976.300	1.371	.250 ^b
	Residual	16904586550.000	92	183745506.000		
	Total	17911934460.000	96			

a. Dependent Variable: Persistensi Laba

b. Predictors: (Constant), TH, VAK, Discretioner Accruals, Non Discretioner Accruals

Lampiran 33. Koefisien Determinasi (R²)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.237 ^a	.056	.015	13555.2759500

a. Predictors: (Constant), TH, VAK, Discretioner Accruals, Non Discretioner Accruals

b. Dependent Variable: Persistensi Laba

Lampiran 34. Uji t

Model		t	Sig.
1	(Constant)	-1.826	.071
	VAK	-.202	.841
	Discretioner Accruals	-1.762	.081
	Non Discretioner Accruals	-1.746	.084
	TH	.660	.511

a. Dependent Variable: Persistensi Laba