

LAMPIRAN

Lampiran 1. Jumlah Populasi Penelitian

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

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

75	KLBF	Kalbe Farma Tbk
76	KRAH	Grand Kartech Tbk
77	KRAS	Krakatau Steel Tbk
78	LION	Lion Metal Works Tbk
79	LMPI	Langgeng Makmur Industry Tbk
80	LMSH	Lionmesh Prima Tbk
81	LPIN	Multi Prima Tbk
82	MAIN	Multi Prima Sejahtera Tbk
83	MASA	Multistrada Arah Sarana Tbk
84	MBTO	Martino Berto Tbk
85	MERK	Merck Tbk
86	MLBI	Multi Bintang Indonesia Tbk
87	MLIA	Mulia Industrindo Tbk
88	MGNA	Magna FinanceTbk
89	MYOR	Mayora Indah Tbk
90	MYRX	Hanson International Tbk
91	MYTX	Apac Citra Centertex Tbk
92	NIKL	Pelat Timah Nusantara
93	NIPS	Nippres Tbk
94	PBRX	Pan Brothers Tbk
95	PICO	Pelangi Indah Canindo Tbk
96	POLY	Asia Pasific Fibers Tbk
97	PRAS	Prima Alloy Steel Universal Tbk
98	PSDN	Prashida Aneka Niaga Tbk
99	PTSN	Sat Nusa Persada Tbk
100	PYFA	Pyridam Farma Tbk
101	RICY	Ricky Putra Globalindo Tbk
102	RMBA	Bentoel International Investama Tbk
103	ROTI	Nippon Indosari Corporindo Tbk
104	SCCO	Supreme Cable Manufacturing and Commerce
105	SCPI	Schering Plough Indonesia Tbk
106	SIAP	Sekawan Intipratama Tbk
107	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
108	SIMA	Siwani Makmur Tbk
109	SIPD	Sierad Produce Tbk
110	SKBM	Sekar Bumi Tbk
111	SKLT	Sekar laut Tbk
112	SMBR	Semen Baturaja Persero Tbk
113	SMCB	Holcim Indonesia Tbk

114	SMGR	Semen Gresik Tbk
115	SMSM	Selamat Sempurna Tbk
116	SPMA	Suparma Tbk
117	SQBB	Taisho Pharmaceutical Indonesia Tbk
118	SRIL	Sri Rejeki Isman Tbk
119	SRSN	Indo Acitama Tbk
120	SSTM	Sunson Textile Manufacturer Tbk
121	STAR	Star Petrochem Tbk
122	STTP	Siantar Top Tbk
123	SULI	Sumalindo Lestari Jaya Tbk
124	TALF	Tunas Alfin Tbk
125	TBMS	Tembaga Mulia Semanan Tbk
126	TCID	Mandom Indonesia Tbk
127	TIRTA	Tirta Mahakam Resource Tbk
128	TKIM	Pabrik Kertas Tjiwi Kimia
129	TOTO	Surya Toto Indonesia Tbk
130	TPIA	Chandra Asri Petrochemical
131	TRIS	Trisula International Tbk
132	TRST	Trias Sentosa Tbk
133	TSPC	Tempo Scan Pacific Tbk
134	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
135	UNIC	Unggul Indah Cahaya Tbk
136	UNIT	Nusantara Inti Corpora Tbk
137	UNVR	Unilever Indonesia Tbk
138	VOKS	Voksel Electric Tbk
139	WIIM	Wsmilak Inti Makmur Tbk
140	WTON	Wijaya Karya Beton Tbk
141	YPAS	Yana Prima Hasta Persada Tbk

Lampiran 2. Jumlah Sampel Penelitian

No	Kode	Perusahaan
1	ADES	Akasha Wira International Tbk
2	ALTO	Tri Banyan Tirta Tbk
3	BTEK	Bumi Teknokul Tura Unggul Tbk
4	BUDI	Budi Acid Jaya Tbk
5	CEKA	Cahaya Kalbar Tbk
6	CINT	Chitose International Tbk
7	DLTA	Delta Djakarta Tbk
8	DVLA	Darya Varia Laboratoria Tbk
9	GGRM	Gudang Garam Tbk
10	HMSP	Hanjaya Mandala Sampoerna Tbk
11	ICBP	Indofood CBP Sukses Makmur
12	INAF	Indofarma Tbk
13	INDF	Indofood Sukses Makmur Tbk
14	KAEF	Kimia Farma Tbk
15	KICI	Kedaung Indag Can Tbk
16	KINO	Kino Indonesia Tbk
17	KLBF	Kalbe Farma Tbk
18	MBTO	Martino Berto Tbk
19	MERK	Merck Tbk
20	MGNA	Magna Finance Tbk
21	MLBI	Multi Bintang Indonesia Tbk
22	MYOR	Mayora Indah Tbk
23	PYFA	Pyridam Farma Tbk
24	RMBA	Bentoel International Investama Tbk
25	ROTI	Nippon Indosari Corporindo Tbk
26	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
27	SKLT	Sekar laut Tbk
28	SKBM	Sekar Bumi Tbk
29	TCID	Mandom Indonesia Tbk
30	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
31	UNVR	Unilever Indonesia Tbk
32	WIIM	Wsmilak Inti Makmur Tbk

Lampiran 3. Tabulasi Data

3.1 ETR

No	Kode	Tahun	B.Pajak	EBT	ETR
1	ADES	2014	10,490	41,511	0.25
		2015	11,336	44,175	0.26
		2016	5,685	61,636	0.09
2	ALTO	2014	35,576,868	10,099,722,108	0.00
		2015	14,771,648,172	27,819,301,548	0.53
		2016	11,880,908,965	9,186,652,860	1.29
3	BTEK	2014	1,669,342,819	1,553,654,662	1.07
		2015	2,830,064,400	3,984,053,040	0.71
		2016	2,246,189,813	2,338,044,336	0.96
4	BUDI	2014	14,999	43,488	0.34
		2015	31,053	52,125	0.60
		2016	14,208	52,832	0.27
5	CEKA	2014	15,865,132,224	56,866,547,178.00	0.28
		2015	35,721,906,910	142,271,353,890	0.25
		2016	36,130,823,829	285,827,837,455	0.13
6	CINT	2014	10,467,163,858	35,842,459,467	0.29
		2015	11,284,522,975	40,762,330,489	0.28
		2016	7,553,603,434	28,172,913,292	0.27
7	DLTA	2014	91,445,380	379,518,812	0.24
		2015	58,152,543	250,197,742	0.23
		2016	72,538,386	327,047,654	0.22
8	DVLA	2014	24,936,967	105,866,443	0.24
		2015	36,543,278	144,437,708	0.25
		2016	62,333,656	214,417,056	0.29
9	GGRM	2014	1,810,552	7,205,845	0.25
		2015	2,182,441	8,635,275	0.25
		2016	2,258,454	8,931,136	0.25
10	HMSP	2014	3,537,216	13,718,299	0.26
		2015	3,569,336	13,932,644	0.26
		2016	4,249,218	17,011,447	0.25
11	ICBP	2014	857,044	3,388,725	0.25
		2015	1,086,486	4,009,634	0.27
		2016	1,357,953	3,631,301	0.37
12	INAF	2014	623,811,336	7,401,635,942	0.08
		2015	7,609,430,318	14,175,137,737	0.54
		2016	1,553,938,401	18,921,337,613	0.08

13	INDF	2014	1,855,939	6,340,185	0.29
		2015	1,730,371	4,962,084	0.35
		2016	2,532,747	7,385,228	0.34
14	KAEF	2014	79,079,988,711	342,480,745,051	0.23
		2015	85,162,555,115	338,135,061,189	0.25
		2016	111,427,977,007	383,025,924,670	0.29
15	KICI	2014	5,026,825,403	6,759,219,483	0.74
		2015	13,000,883,220	2,710,606,804	4.80
		2016	362,936,663	577,669,984	0.63
16	KINO	2014	34,272,719,236	137,528,122,731	0.25
		2015	73,943,129,784	336,974,242,532	0.22
		2016	38,202,824,881	219,312,978,691	0.17
17	KLBF	2014	642,609,966,418	2,763,700,548,048	0.23
		2015	663,186,962,586	2,720,881,244,459	0.24
		2016	740,303,526,679	3,091,188,460,230	0.24
18	MBTO	2014	3,202,569,196	7,412,242,476	0.43
		2015	2,776,670,972	16,833,220,866	0.16
		2016	2,967,619,292	11,781,230,371	0.25
19	MERK	2014	54,907,935	205,958,418	0.27
		2015	51,395,379	193,940,841	0.27
		2016	61,073,314	214,916,161	0.28
20	MGNA	2014	1,574,031,880	5,289,151,839	0.30
		2015	1,711,218,880	4,192,832,758	0.41
		2016	1,285,455,678	70,732,938,806	0.02
21	MLBI	2014	283,495	1,078,378	0.26
		2015	178,663	675,572	0.26
		2016	338,057	1,320,186	0.26
22	MYOR	2014	361,596,327,387	891,297,358,142	0.41
		2015	390,261,637,241	1,640,494,765,801	0.24
		2016	457,007,141,573	1,845,683,269,238	0.25
23	PYFA	2014	1,549,047,114	4,206,712,519	0.37
		2015	1,467,826,630	4,554,931,095	0.32
		2016	1,907,090,128	7,053,407,169	0.27
24	RMBA	2014	563,457	1,687,866	0.33
		2015	300,014	1,938,552	0.15
		2016	694,442	1,391,369	0.50
25	ROTI	2014	64,185,387,029	252,762,908,103	0.25
		2015	107,712,914,648	378,251,615,088	0.28
		2016	89,639,472,867	369,416,841,698	0.24
26	SIDO	2014	130,458	545,651	0.24
		2015	122,924	560,399	0.22

		2016	148,557	629,082	0.24
27	SKLT	2014	7,063,322,474	23,544,037,458	0.30
		2015	7,309,446,375	27,376,238,223	0.27
		2016	4,520,085,462	25,166,206,536	0.18
28	SKBM	2014	20,645,137,227	119,659,125,677	0.17
		2015	13,479,285,258	53,629,853,879	0.25
		2016	8,264,494,258	30,809,950,308	0.27
29	TCID	2014	65,114,435,511	239,428,829,612	0.27
		2015	38,647,669,480	583,121,947,494	0.07
		2016	59,416,261,296	221,475,857,643	0.27
30	ULTJ	2014	91,996,013,563	375,356,927,774	0.25
		2015	177,575,035,029	700,675,250,229	0.25
		2016	222,657,146,910	932,482,782,652	0.24
31	UNVR	2014	2,000,932	7,927,652.00	0.25
		2015	1,977,685	7,829,490	0.25
		2016	2,181,213	8,571,885	0.25
32	WIIM	2014	37,236,710,659	149,541,532,719	0.25
		2015	46,881,830,192	177,962,941,779	0.26
		2016	30,372,690,384	136,662,997,252	0.22

3.2 ROA

No	Kode	Tahun	Lab a Bersih	T. Aktiva	ROA
1	ADES	2014	31,021	504,865	0.06
		2015	32,839	653,224	0.05
		2016	55,951	767,479	0.07
2	ALTO	2014	10,135,298,976	1,239,053,626,858	0.01
		2015	24,163,431,625	1,180,228,072,164	0.02
		2016	26,149,160,706	1,165,093,632,823	0.02
3	BTEK	2014	4,611,155,905	442,407,417,148	0.01
		2015	2,830,064,400	3,198,250,747,295	0.00
		2016	2,246,189,813	4,879,715,095,300	0.00
4	BUDI	2014	28,230	2,476,982	0.01
		2015	21,072	3,265,953	0.01
		2016	38,624	2,931,807	0.01
5	CEKA	2014	39,026,238,204	1,284,150,037,341	0.03
		2015	102,342,342,230	1,485,826,210,015	0.07
		2016	248,026,599,376	1,670,414,250	148.48
6	CINT	2014	33,709,228,270	365,091,839,717	0.09
		2015	35,505,451,118	382,807,494,765	0.09
		2016	23,756,169,548	399,336,626,636	0.06

7	DLTA	2014	288,073,432	991,947,134	0.29
		2015	191,304,463	1,038,321,916	0.18
		2016	258,831,613	1,197,796,650	0.22
8	DVLA	2014	80,929,476	1,236,247,525	0.07
		2015	104,177,380	1,376,278,237	0.08
		2016	145,119,664	1,531,365,558	0.09
9	GGRM	2014	5,395,293	58,220,600	0.09
		2015	6,458,516	63,505,413	0.10
		2016	6,586,081	62,951,634	0.10
10	HMSP	2014	10,014,995	28,380,630	0.35
		2015	10,355,007	38,010,724	0.27
		2016	12,530,201	42,508,277	0.29
11	ICBP	2014	2,522,328	24,910,211	0.10
		2015	3,025,095	26,560,624	0.11
		2016	3,635,216	28,901,948	0.13
12	INAF	2014	6,261,679,386	1,249,763,660,131	0.01
		2015	5,006,864,360	1,533,708,564,241	0.00
		2016	4,223,558,601	1,126,524,736,436	0.00
13	INDF	2014	4,812,618	85,938,885	0.06
		2015	3,709,501,000,000	91,831,526,000,000	0.04
		2016	5,266,906,000,000	82,174,515,000,000	0.06
14	KAEF	2014	236,531,070,864	2,968,184,626,297	0.08
		2015	187,943,098,802	3,236,224,076,311	0.06
		2016	246,893,143,247	4,612,562,541,064	0.05
15	KICI	2014	1,146,177,329	100,322,024,001	0.01
		2015	25,420,359,845	133,831,888,816	0.19
		2016	4,361,852,873	139,809,135,385	0.03
16	KINO	2014	201,566,143,956	1,863,380,544,823	0.11
		2015	263,031,112,748	3,211,234,658,750	0.08
		2016	181,110,153,810	3,284,504,424,358	0.06
17	KLBF	2014	2,129,215,450,082	12,425,032,367,729	0.17
		2015	2,083,402,901,121	13,696,417,381,439	0.15
		2016	2,353,923,940,687	15,226,009,210,657	0.15
18	MBTO	2014	2,976,713,172	619,383,082,066	0.00
		2015	14,056,549,894	648,899,377,240	0.02
		2016	8,813,611,079	709,959,168,088	0.01
19	MERK	2014	641,646,818	711,055,830	0.90
		2015	148,818,963	179,620,581	0.83
		2016	153,929,187	743,934,894	0.21
20	MGNA	2014	3,694,568,946	478,603,697,582	0.01
		2015	2,338,314,464	458,199,759,445	0.01

		2016	68,945,205,939	266,724,224,833	0.26
21	MLBI	2014	868,075	1,847,112	0.47
		2015	465,096	1,675,971	0.28
		2016	1,098,999	1,892,511	0.58
		2014	412,354,911,082	10,291,108,029,334	0.04
22	MYOR	2015	1,266,519,320,600	11,342,715,686,221	0.11
		2016	1,345,716,806,578	12,922,421,859,142	0.10
		2014	2,984,435,919	172,557,400,461	0.02
23	PYFA	2015	4,125,447,891	159,951,537,229	0.03
		2016	4,286,731,230	167,062,795,608	0.03
		2014	2,264,159	10,821,467	0.21
24	RMBA	2015	1,629,718	12,667,314	0.13
		2016	2,082,542	13,470,943	0.15
		2014	188,577,521,074	2,142,894,276,216	0.09
25	ROTI	2015	263,710,727,440	2,706,323,637,034	0.10
		2016	263,392,353,864	2,919,640,858,718	0.09
		2014	414,200	2,821,399	0.15
26	SIDO	2015	437,898	2,796,111	0.16
		2016	471,722	2,987,614	0.16
		2014	16,480,714,984	331,574,891,637	0.05
27	SKLT	2015	18,202,605,538	377,110,748,359	0.05
		2016	169,180,507,911	568,239,939,951	0.30
		2014	89,115,994,107	649,534,031,113	0.14
28	SKBM	2015	40,360,748,110	764,484,248,710	0.05
		2016	21,144,246,987	1,001,657,012,004	0.02
		2014	174,908,419,101	1,853,235,343,636	0.09
29	TCID	2015	544,474,278,014	2,082,096,848,703	0.26
		2016	162,059,596,347	2,185,101,038,101	0.07
		2014	283,360,914,211	2,917,083,567,355	0.10
30	ULTJ	2015	524,199,537,504	3,539,995,910,248	0.15
		2016	699,894,687,972	4,239,199,641,365	0.17
		2014	6,073,068	14,280,670	0.43
31	UNVR	2015	5,864,386	15,729,945	0.37
		2016	5,957,507	16,745,695	0.36
		2014	112,747,505,175	1,332,907,675,785	0.08
32	WIIM	2015	125,706,275,922	1,342,700,045,391	0.09
		2016	99,950,660,578	1,353,634,132,275	0.07

3.3 Leverage

No	Kode	Tahun	T.Hutang	T. Aset	DER
1	ADES	2014	209,066	504,865	0.41
		2015	324,855	653,224	0.50
		2016	383,091	767,479	0.50
2	ALTO	2014	706,402,717,818	1,239,053,626,858	0.57
		2015	673,255,888,637	1,180,228,072,164	0.57
		2016	684,252,214,422	1,165,093,632,823	0.59
3	BTEK	2014	363,873,533,610	442,407,417,148	0.82
		2015	2,760,410,152,490	3,198,250,747,295	0.86
		2016	3,368,860,413,064	4,879,715,095,300	0.69
4	BUDI	2014	1,563,631	2,476,982	0.63
		2015	2,160,702	3,265,953	0.66
		2016	1,766,825	2,931,807	0.60
5	CEKA	2014	746,598,865,219	1,284,150,037,341	0.58
		2015	845,932,695,663	1,485,826,210,015	0.57
		2016	538,044,038,690	1,425,964,152,418	0.38
6	CINT	2014	73,446,018,893	365,091,839,717	0.20
		2015	67,734,182,851	382,807,494,765	0.18
		2016	72,906,787,680	399,336,626,636	0.18
7	DLTA	2014	237,047,063	997,443,167	0.24
		2015	188,700,435	1,038,321,916	0.18
		2016	185,422,642	1,197,796,650	0.15
8	DVLA	2014	293,785,055	1,241,239,780	0.24
		2015	402,760,903	1,376,278,237	0.29
		2016	451,785,946	1,531,365,558	0.30
9	GGRM	2014	24,991,880	58,220,600	0.43
		2015	25,497,504	63,505,413	0.40
		2016	23,387,406	62,951,634	0.37
10	HMSP	2014	258,472,392	4,288	60278
		2015	17,027,543	78,066	218.11
		2016	8,333,263	42,508,277	0.20
11	ICBP	2014	9,870,264	24,910,211	0.40
		2015	10,173,713	26,560,624	0.38
		2016	10,401,125	28,901,948	0.36
12	INAF	2014	662,061,635,028	1,249,763,660,131	0.53
		2015	940,999,667,498	1,533,708,564,241	0.61
		2016	1,381,633,321,120	1,381,633,321,120	1.00
13	INDF	2014	45,803,053	86,077,251	0.53
		2015	45,803,053	86,077,251	0.53

		2016	45,803,053	45,803,053	1.00
14	KAEF	2014	1,157,040,676,384	2,968,184,626,297	0.39
		2015	1,374,127,253,841	3,236,224,076,311	0.42
		2016	2,341,155,131,870	4,612,562,541,064	0.51
15	KICI	2014	32,370,776,498	100,322,024,001	0.32
		2015	40,460,281,468	133,831,888,816	0.30
		2016	50,799,380,910	139,809,135,385	0.36
16	KINO	2014	1,200,995,836,269	1,863,380,544,823	0.64
		2015	1,434,605,406,270	3,211,234,658,570	0.45
		2016	1,332,431,950,729	3,284,504,424,358	0.41
17	KLBF	2014	2,607,556,689,283	12,425,032,367,729	0.21
		2015	2,758,131,396,170	13,696,417,381,439	0.20
		2016	2,762,162,069,572	15,226,009,210,657	0.18
18	MBTO	2014	180,110,021,474	623,002,100,394	0.29
		2015	214,685,781,274	648,899,377,240	0.33
		2016	269,032,270,377	709,959,168,088	0.38
19	MERK	2014	166,811,511	711,055,830	0.23
		2015	168,103,536	641,646,818	0.26
		2016	161,262,425	743,934,894	0.22
20	MGNA	2014	341,391,437,408	478,603,697,582	0.71
		2015	318,649,184,807	458,199,759,445	0.70
		2016	196,068,856,134	266,724,224,833	0.74
21	MLBI	2014	1,677,254	2,231,051	0.75
		2015	1,334,373	2,100,853	0.64
		2016	1,454,398	2,275,038	0.64
22	MYOR	2014	6,190,553,036,545	10,291,108,029,334	0.60
		2015	6,148,255,759,034	11,342,715,686,221	0.54
		2016	6,657,165,872,077	12,922,421,859,142	0.52
23	PYFA	2014	75,460,789,155	172,557,400,461	0.44
		2015	58,729,478,032	159,951,537,229	0.37
		2016	61,554,005,181	167,062,795,608	0.37
24	RMBA	2014	10,900,968	258,472,392	0.04
		2015	12,667,314	12,667,314	1.00
		2016	13,470,943	13,470,943	1.00
25	ROTI	2014	1,182,771,921,472	2,142,894,276,216	0.55
		2015	1,517,788,685,162	2,706,323,637,034	0.56
		2016	1,476,889,086,692	2,919,640,858,718	0.51
26	SIDO	2014	186,740	2,821,399	0.07
		2015	197,797	2,796,111	0.07
		2016	229,729	2,987,614	0.08
27	SKLT	2014	178,206,785,017	331,574,891,637	0.54

		2015	225,066,080,248	377,110,748,359	0.60
		2016	272,088,644,079	568,239,939,951	0.48
28	SKBM	2014	331,624,254,750	649,534,031,113	0.51
		2015	420,396,809,051	764,484,248,710	0.55
		2016	633,267,725,358	1,001,657,012,004	0.63
29	TCID	2014	473,508,798,797	1,863,679,837,324	0.25
		2015	367,225,370,670	2,082,096,848,703	0.18
		2016	401,942,530,776	2,185,101,038,101	0.18
30	ULTJ	2014	651,985,807,625	2,917,083,567,355	0.22
		2015	742,490,216,326	3,539,995,910,248	0.21
		2016	749,966,146,582	4,239,199,641,365	0.18
31	UNVR	2014	9,534,156	14,280,670	0.67
		2015	10,902,585	15,729,945	0.69
		2016	12,041,437	16,745,695	0.72
32	WIIM	2014	478,482,577,195	1,332,907,675,785	0.36
		2015	398,991,064,485	1,342,700,045,391	0.30
		2016	362,540,740,471	1,353,634,132,275	0.27

3.4 Komite Audit

No	Kode	Tahun	KA	Kode	Tahun	KA	Kode	Tahun	KA
1	ADES	2014	3	ADES	2015	3	ADES	2016	3
2	ALTO	2014	3	ALTO	2015	3	ALTO	2016	3
3	BTEK	2014	3	BTEK	2015	3	BTEK	2016	3
4	BUDI	2014	3	BUDI	2015	3	BUDI	2016	3
5	CEKA	2014	3	CEKA	2015	3	CEKA	2016	3
6	CINT	2014	3	CINT	2015	3	CINT	2016	3
7	DLTA	2014	3	DLTA	2015	3	DLTA	2016	3
8	DVLA	2014	3	DVLA	2015	3	DVLA	2016	3
9	GGRM	2014	3	GGRM	2015	3	GGRM	2016	3
10	HMSP	2014	3	HMSP	2015	3	HMSP	2016	3
11	ICBP	2014	3	ICBP	2015	3	ICBP	2016	3
12	INAF	2014	3	INAF	2015	3	INAF	2016	3
13	INDF	2014	3	INDF	2015	3	INDF	2016	3
14	KAEF	2014	4	KAEF	2015	4	KAEF	2016	4
15	KICI	2014	3	KICI	2015	3	KICI	2016	3
16	KINO	2014	3	KINO	2015	3	KINO	2016	3
17	KLBF	2014	3	KLBF	2015	3	KLBF	2016	3
18	MBTO	2014	2	MBTO	2015	2	MBTO	2016	2
19	MERK	2014	3	MERK	2015	3	MERK	2016	3

20	MGNA	2014	3	MGNA	2015	3	MGNA	2016	3
21	MLBI	2014	3	MLBI	2015	3	MLBI	2016	3
22	MYOR	2014	3	MYOR	2015	3	MYOR	2016	3
23	PYFA	2014	3	PYFA	2015	3	PYFA	2016	3
24	RMBA	2014	3	RMBA	2015	3	RMBA	2016	3
25	ROTI	2014	3	ROTI	2015	3	ROTI	2016	3
26	SIDO	2014	3	SIDO	2015	3	SIDO	2016	3
27	SKLT	2014	3	SKLT	2015	3	SKLT	2016	3
28	SKBM	2014	3	SKBM	2015	3	SKBM	2016	3
29	TCID	2014	4	TCID	2015	4	TCID	2016	3
30	ULTJ	2014	3	ULTJ	2015	3	ULTJ	2016	3
31	UNVR	2014	3	UNVR	2015	3	UNVR	2016	3
32	WIIM	2014	3	WIIM	2015	3	WIIM	2016	3

3.5 Karakter Eksekutif

NO	KODE	TAHUN	EBITDA (Rp)	T.ASET (Rp)	Hit 1	Tot EBITDA 3th (Rp)	Hit 2	E	tot E 3Tahun	Hit 1	Hit 2	Hit 3	RISK
1	ADES	2014	41,511	504,865	0.0822	147,322	0.0973	-0.0150	-0.0063	-0.0021	0.0002	0.0005	0.0164
		2015	44,175	653,224	0.0676	147,322	0.0752	-0.0076	-0.0063	-0.0021	0.0000	0.0005	0.0164
		2016	61,636	767,479	0.0803	147,322	0.0640	0.0163	-0.0063	-0.0021	0.0003	0.0005	0.0164
2	ALTO	2014	10,099,722,108	1,239,053,626,858	0.0082	47,105,676,516	0.0127	-0.0045	0.0002	0.0001	0.0000	0.0002	0.0089
		2015	27,819,301,548	1,180,228,072,164	0.0236	47,105,676,516	0.0133	0.0103	0.0002	0.0001	0.0001	0.0002	0.0089
		2016	9,186,652,860	1,165,093,632,823	0.0079	47,105,676,516	0.0135	-0.0056	0.0002	0.0001	0.0000	0.0002	0.0089
3	BTEK	2014	1,553,654,662	442,407,417,148	0.0035	7,875,752,038	0.0059	-0.0024	-0.0021	-0.0007	0.0000	0.0000	0.0015
		2015	3,984,053,040	3,198,250,747,295	0.0012	7,875,752,038	0.0008	0.0004	-0.0021	-0.0007	0.0000	0.0000	0.0015
		2016	2,338,044,336	4,879,715,095,300	0.0005	7,875,752,038	0.0005	-0.0001	-0.0021	-0.0007	0.0000	0.0000	0.0015
4	BUDI	2014	43,488	2,476,982	0.0176	148,445	0.0200	-0.0024	-0.0005	-0.0002	0.0000	0.0000	0.0020
		2015	52,125	3,265,953	0.0160	148,445	0.0152	0.0008	-0.0005	-0.0002	0.0000	0.0000	0.0016
		2016	52,832	2,931,807	0.0180	148,445	0.0169	0.0011	-0.0005	-0.0002	0.0000	0.0000	0.0016
5	CEKA	2014	56,866,547,178.00	1,284,150,037,341	0.0443	484,965,738,523	0.1259	-0.0816	0.2296	0.0765	0.0250	0.2756	0.3712
		2015	142,271,353,890	102,342,342,230	1.3902	484,965,738,523	1.5796	-0.1894	0.2296	0.0765	0.0707	0.2756	0.3712
		2016	285,827,837,455	248,026,599,376	1.1524	484,965,738,523	0.6518	0.5006	0.2296	0.0765	0.1799	0.2756	0.3712
6	CINT	2014	35,842,459,467	365,091,839,717	0.0982	104,777,703,248	0.0957	0.0025	0.0008	0.0003	0.0000	0.0005	0.0162
		2015	40,762,330,489	382,807,494,765	0.1065	104,777,703,248	0.0912	0.0152	0.0008	0.0003	0.0002	0.0005	0.0162
		2016	28,172,913,292	399,336,626,636	0.0705	104,777,703,248	0.0875	-0.0169	0.0008	0.0003	0.0003	0.0005	0.0162
7	DLTA	2014	379,518,812	991,947,134	0.3826	956,764,208	0.3215	0.0611	0.0017	0.0006	0.0037	0.0082	0.0639
		2015	250,197,742	1,038,321,916	0.2410	956,764,208	0.3072	-0.0662	0.0017	0.0006	0.0045	0.0082	0.0639
		2016	327,047,654	1,197,796,650	0.2730	956,764,208	0.2663	0.0068	0.0017	0.0006	0.0000	0.0082	0.0639
8	DVLA	2014	105,866,443	1,236,247,525	0.0856	464,721,207	0.1253	-0.0397	-0.0084	-0.0028	0.0014	0.0031	0.0395
		2015	144,437,708	1,376,278,237	0.1049	464,721,207	0.1126	-0.0076	-0.0084	-0.0028	0.0000	0.0031	0.0395
		2016	214,417,056	1,531,365,558	0.1400	464,721,207	0.1012	0.0389	-0.0084	-0.0028	0.0017	0.0031	0.0395
9	GGRM	2014	7,205,845	58,220,600	0.1238	24,772,256	0.1418	-0.0181	-0.0014	-0.0005	0.0003	0.0005	0.0154
		2015	8,635,275	63,505,413	0.1360	24,772,256	0.1300	0.0059	-0.0014	-0.0005	0.0000	0.0005	0.0154

		2016	8,931,136	62,951,634	0.1419	24,772,256	0.1312	0.0107	-0.0014	-0.0005	0.0001	0.0005	0.0154
10	HMSP	2014	13,718,299	28,380,630	0.4834	44,662,390	0.5246	-0.0412	-0.0163	-0.0054	0.0013	0.0047	0.0487
		2015	13,932,644	38,010,724	0.3665	44,662,390	0.3917	-0.0251	-0.0163	-0.0054	0.0004	0.0047	0.0487
		2016	17,011,447	42,508,277	0.4002	44,662,390	0.3502	0.0500	-0.0163	-0.0054	0.0031	0.0047	0.0487
		2014	3,388,725	24,910,211	0.1360	11,029,660	0.1476	-0.0116	-0.0006	-0.0002	0.0001	0.0003	0.0121
11	ICBP	2015	4,009,634	26,560,624	0.1510	11,029,660	0.1384	0.0125	-0.0006	-0.0002	0.0002	0.0003	0.0121
		2016	3,631,301	28,901,948	0.1256	11,029,660	0.1272	-0.0016	-0.0006	-0.0002	0.0000	0.0003	0.0121
		2014	7,401,635,942	1,249,763,660,131	0.0059	40,498,111,292	0.0108	-0.0049	0.0004	0.0001	0.0000	0.0000	0.0049
12	INAF	2015	14,175,137,737	1,533,708,564,241	0.0092	40,498,111,292	0.0088	0.0004	0.0004	0.0001	0.0000	0.0000	0.0049
		2016	18,921,337,613	1,126,524,736,436	0.0168	40,498,111,292	0.0120	0.0048	0.0004	0.0001	0.0000	0.0000	0.0049
		2014	6,340,185	85,938,885	0.0738	18,687,497	0.0725	0.0013	0.0016	0.0005	0.0000	0.0004	0.0139
13	INDF	2015	4,962,084	91,831,526	0.0540	18,687,497	0.0678	-0.0138	0.0016	0.0005	0.0002	0.0004	0.0139
		2016	7,385,228	82,174,515	0.0899	18,687,497	0.0758	0.0141	0.0016	0.0005	0.0002	0.0004	0.0139
		2014	342,480,745,051	2,968,184,626,297	0.1154	1,063,641,730,910	0.1194	-0.0041	-0.0030	-0.0010	0.0000	0.0001	0.0062
14	KAEF	2015	338,135,061,189	3,236,224,076,311	0.1045	1,063,641,730,910	0.1096	-0.0051	-0.0030	-0.0010	0.0000	0.0001	0.0062
		2016	383,025,924,670	4,612,562,541,064	0.0830	1,063,641,730,910	0.0769	0.0062	-0.0030	-0.0010	0.0001	0.0001	0.0062
		2014	6,759,219,483	100,322,024,001	0.0674	10,047,496,271	0.0334	0.0340	0.0094	0.0031	0.0010	0.0015	0.0278
15	KICI	2015	2,710,606,804	133,831,888,816	0.0203	10,047,496,271	0.0250	-0.0048	0.0094	0.0031	0.0001	0.0015	0.0278
		2016	577,669,984	139,809,135,385	0.0041	10,047,496,271	0.0240	-0.0198	0.0094	0.0031	0.0005	0.0015	0.0278
		2014	137,528,122,731	1,863,380,544,823	0.0738	693,815,343,954	0.1241	-0.0503	-0.0210	-0.0070	0.0019	0.0035	0.0417
16	KINO	2015	336,974,242,532	3,211,234,658,750	0.1049	693,815,343,954	0.0720	0.0329	-0.0210	-0.0070	0.0016	0.0035	0.0417
		2016	219,312,978,691	3,284,504,424,358	0.0668	693,815,343,954	0.0704	-0.0036	-0.0210	-0.0070	0.0000	0.0035	0.0417
		2014	2,763,700,548,048	12,425,032,367,729	0.2224	8,575,770,252,737	0.2301	-0.0076	-0.0024	-0.0008	0.0000	0.0004	0.0140
17	KLBF	2015	2,720,881,244,459	13,696,417,381,439	0.1987	8,575,770,252,737	0.2087	-0.0101	-0.0024	-0.0008	0.0001	0.0004	0.0140
		2016	3,091,188,460,230	15,226,009,210,657	0.2030	8,575,770,252,737	0.1877	0.0153	-0.0024	-0.0008	0.0003	0.0004	0.0140
		2014	7,412,242,476	619,383,082,066	0.0120	36,026,693,713	0.0194	-0.0074	-0.0003	-0.0001	0.0001	0.0001	0.0074
18	MBTO	2015	16,833,220,866	648,899,377,240	0.0259	36,026,693,713	0.0185	0.0074	-0.0003	-0.0001	0.0001	0.0001	0.0074
		2016	11,781,230,371	709,959,168,088	0.0166	36,026,693,713	0.0169	-0.0003	-0.0003	-0.0001	0.0000	0.0001	0.0074

19	MERK	2014	205,958,418	711,055,830	0.2897	614,815,420	0.2882	0.0014	-0.0023	-0.0008	0.0000	0.0005	0.0154
		2015	193,940,841	641,646,818	0.3023	614,815,420	0.3194	-0.0171	-0.0023	-0.0008	0.0003	0.0005	0.0154
		2016	214,916,161	743,934,894	0.2889	614,815,420	0.2755	0.0134	-0.0023	-0.0008	0.0002	0.0005	0.0154
20	MGNA	2014	5,289,151,839	478,603,697,582	0.0111	80,214,923,403	0.0559	-0.0448	0.0709	0.0236	0.0047	0.0300	0.1224
		2015	4,192,832,758	458,199,759,445	0.0092	80,214,923,403	0.0584	-0.0492	0.0709	0.0236	0.0053	0.0300	0.1224
		2016	70,732,938,806	266,724,224,833	0.2652	80,214,923,403	0.1002	0.1649	0.0709	0.0236	0.0200	0.0300	0.1224
21	MLBI	2014	1,078,378	1,847,112	0.5838	3,074,136	0.5548	0.0291	-0.0231	-0.0077	0.0014	0.0684	0.1850
		2015	675,572	1,675,971	0.4031	3,074,136	0.6114	-0.2083	-0.0231	-0.0077	0.0402	0.0684	0.1850
		2016	1,320,186	1,892,511	0.6976	3,074,136	0.5415	0.1561	-0.0231	-0.0077	0.0268	0.0684	0.1850
22	MYOR	2014	891,297,358,142	10,291,108,029,334	0.0866	4,377,475,393,181	0.1418	-0.0552	-0.0093	-0.0031	0.0027	0.0042	0.0456
		2015	1,640,494,765,801	11,342,715,686,221	0.1446	4,377,475,393,181	0.1286	0.0160	-0.0093	-0.0031	0.0004	0.0042	0.0456
		2016	1,845,683,269,238	12,922,421,859,142	0.1428	4,377,475,393,181	0.1129	0.0299	-0.0093	-0.0031	0.0011	0.0042	0.0456
23	PYFA	2014	4,206,712,519	172,557,400,461	0.0244	15,815,050,783	0.0306	-0.0062	0.0000	0.0000	0.0000	0.0002	0.0093
		2015	4,554,931,095	159,951,537,229	0.0285	15,815,050,783	0.0330	-0.0045	0.0000	0.0000	0.0000	0.0002	0.0093
		2016	7,053,407,169	167,062,795,608	0.0422	15,815,050,783	0.0316	0.0107	0.0000	0.0000	0.0001	0.0002	0.0093
24	RMBA	2014	1,687,866	10,821,467	0.1560	5,017,787	0.1546	0.0014	0.0015	0.0005	0.0000	0.0009	0.0210
		2015	1,938,552	12,667,314	0.1530	5,017,787	0.1320	0.0210	0.0015	0.0005	0.0004	0.0009	0.0210
		2016	1,391,369	13,470,943	0.1033	5,017,787	0.1242	-0.0209	0.0015	0.0005	0.0005	0.0009	0.0210
25	ROTI	2014	252,762,908,103	2,142,894,276,216	0.1180	1,000,431,364,889	0.1556	-0.0377	-0.0088	-0.0029	0.0012	0.0018	0.0302
		2015	378,251,615,088	2,706,323,637,034	0.1398	1,000,431,364,889	0.1232	0.0165	-0.0088	-0.0029	0.0004	0.0018	0.0302
		2016	369,416,841,698	2,919,640,858,718	0.1265	1,000,431,364,889	0.1142	0.0123	-0.0088	-0.0029	0.0002	0.0018	0.0302
26	SIDO	2014	545,651	2,821,399	0.1934	1,735,132	0.2050	-0.0116	-0.0011	-0.0004	0.0001	0.0005	0.0152
		2015	560,399	2,796,111	0.2004	1,735,132	0.2069	-0.0064	-0.0011	-0.0004	0.0000	0.0005	0.0152
		2016	629,082	2,987,614	0.2106	1,735,132	0.1936	0.0170	-0.0011	-0.0004	0.0003	0.0005	0.0152
27	SKLT	2014	23,544,037,458	331,574,891,637	0.0710	76,086,482,217	0.0765	-0.0055	-0.0005	-0.0002	0.0000	0.0001	0.0054
		2015	27,376,238,223	377,110,748,359	0.0726	76,086,482,217	0.0673	0.0053	-0.0005	-0.0002	0.0000	0.0001	0.0054
		2016	25,166,206,536	568,239,939,951	0.0443	76,086,482,217	0.0446	-0.0003	-0.0005	-0.0002	0.0000	0.0001	0.0054
28	SKBM	2014	119,659,125,677	649,534,031,113	0.1842	204,098,929,864	0.1047	0.0795	0.0235	0.0078	0.0051	0.0079	0.0627

		2015	53,629,853,879	764,484,248,710	0.0702	204,098,929,864	0.0890	-0.0188	0.0235	0.0078	0.0007	0.0079	0.0627
		2016	30,809,950,308	1,001,657,012,004	0.0308	204,098,929,864	0.0679	-0.0372	0.0235	0.0078	0.0020	0.0079	0.0627
29	TCID	2014	239,428,829,612	1,853,235,343,636	0.1292	1,043,026,634,749	0.1876	-0.0584	-0.0036	-0.0012	0.0033	0.0194	0.0985
		2015	582,121,947,494	2,082,096,845,703	0.2796	1,043,026,634,749	0.1670	0.1126	-0.0036	-0.0012	0.0129	0.0194	0.0985
		2016	221,475,857,643	2,185,101,038,101	0.1014	1,043,026,634,749	0.1591	-0.0578	-0.0036	-0.0012	0.0032	0.0194	0.0985
30	ULTJ	2014	375,356,927,774	2,917,083,567,355	0.1287	2,008,514,960,655	0.2295	-0.1008	-0.0300	-0.0100	0.0083	0.0138	0.0830
		2015	700,675,250,229	3,539,995,910,248	0.1979	2,008,514,960,655	0.1891	0.0088	-0.0300	-0.0100	0.0004	0.0138	0.0830
		2016	932,482,782,652	4,239,199,641,365	0.2200	2,008,514,960,655	0.1579	0.0620	-0.0300	-0.0100	0.0052	0.0138	0.0830
31	UNVR	2014	7,927,652.00	14,280,670	0.5551	24,329,027	0.5679	-0.0127	-0.0030	-0.0010	0.0001	0.0012	0.0249
		2015	7,829,490	15,729,945	0.4977	24,329,027	0.5156	-0.0178	-0.0030	-0.0010	0.0003	0.0012	0.0249
		2016	8,571,885	16,745,695	0.5119	24,329,027	0.4843	0.0276	-0.0030	-0.0010	0.0008	0.0012	0.0249
32	WIIM	2014	149,541,532,719	1,332,907,675,785	0.1122	464,167,471,750	0.1161	-0.0039	0.0001	0.0000	0.0000	0.0005	0.0157
		2015	177,962,941,779	1,342,700,045,391	0.1325	464,167,471,750	0.1152	0.0173	0.0001	0.0000	0.0003	0.0005	0.0157
		2016	136,662,997,252	1,353,634,132,275	0.1010	464,167,471,750	0.1143	-0.0133	0.0001	0.0000	0.0002	0.0005	0.0157

Lampiran 4. Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic
ROA	86	,00	4,80	,3608	,52253
LEVERAGE	86	,00	,90	,1234	,14899
KA	86	,04	1,00	,4288	,22072
KE	86	2,00	4,00	3,0465	,33979
ETR	86	,00	,10	,0256	,02341
Valid N (listwise)	86				

Lampiran 5. Regresi Linear Berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-,236	,116		-2,027	,046
	X1	-,020	,027	-,068	-,728	,468
	X2	,121	,038	,316	3,147	,002
	X3	-,101	,040	-,259	-2,531	,013
	X4	,241	,066	,343	3,636	,000

Lampiran 6. Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

Hasil Uji Normalitas Sebelum Transformasi

One-Sample Kolmogorov-Smirnov Test	
N	96
Asymp. Sig. (2-tailed)	0,00

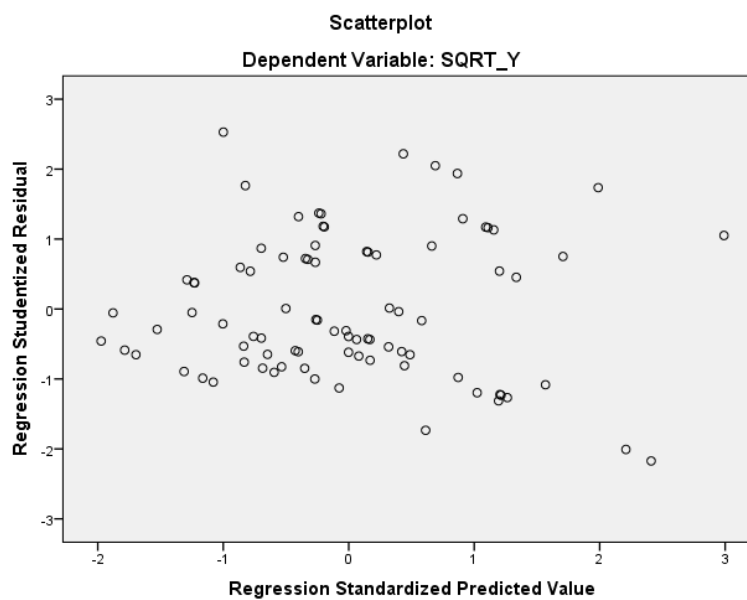
Hasil Uji Normalitas Setelah Transformasi

One-Sample Kolmogorov-Smirnov Test	
N	96
Asymp. Sig. (2-tailed)	0,07

Lampiran 7. Uji Multikolinearitas

Collinearity Statistics	
Tolerance	VIF
0,996	1,004
0,932	1,073
0,899	1,112
0,960	1,041

Lampiran 8. Uji Heteroskedastisitas



Lampiran 9. Uji Autokorelasi

Durbin-Watson	Dl	Du
1,811	1,55360	1,74775