

LAMPIRAN

Lampiran 1
Daftar Sampel Perusahaan

No.	KODE	Nama Perusahaan	Memiliki Data Guna Penelitian		
			2015	2016	2017
1	ADES	Akasha Wira International	v	v	v
2	AKPI	Argha Karya Prima	v	v	v
3	AKRA	AKR Corporindo	v	v	v
4	ARNA	Arwana Citramulia	v	v	v
5	ASGR	Astra Graphia	v	v	v
6	ASII	Astra Inetrnational	v	v	v
7	AUTO	Astra Otoparts	v	v	v
8	BRNA	Berlina	v	v	v
9	BTON	Betonjaya Manunggal	v	v	v
10	DPNS	Duta Pertiwi Nusantara	v	v	v
11	DVLA	Darya Varia	v	v	v
12	FAST	Fast Food Indonesia	v	v	v
13	GDST	Gunawan Dianjaya Steel	v	v	v
14	ICBP	Indofood CBP Sukses M.	v	v	v
15	IMAS	Indomobil Sukses Internt.	v	v	v
16	INAF	Indofarma	v	v	v
17	INAI	Indal Alumindo Industry	v	v	v
18	INDF	Indofood Sukses Makmur	v	v	v
19	INDS	Indospring	v	v	v
20	JECC	Jembo Cable Company	v	v	v
21	JPRS	Jaya Pari Steel	v	v	v
22	KBLI	KMI Wire and Cable	v	v	v
23	KBRI	Kertas Basuki Rahmat	v	v	v
24	KLBF	Kalbe Farma	v	v	v
25	KONI	Perdana Bangun Pusaka	v	v	v
26	LION	Lion Metal Works	v	v	v
27	LMPI	Langgeng Makmur	v	v	v
28	LMSH	Lionmesh Prima	v	v	v
29	LPIN	Multi Prima Sejahtera	v	v	v
30	MLBI	Multi Bintang Indonesia	v	v	v
31	MLPL	Multipolar	v	v	v
32	MRAT	Mustika Ratu	v	v	v
33	MTDL	Metrodata Electronics	v	v	v
34	MYOR	Mayora Indah	v	v	v
35	RICY	Ricky Putra Globalindo	v	v	v
36	ROTI	Nippon Indosari	v	v	v
37	SCCO	Supreme Cable Manufact.	v	v	v
38	SKLT	Sekar Laut	v	v	v
39	SMAR	Sinar Mas Agro	v	v	v
40	SMGR	Semen Indonesia	v	v	v
41	SMSM	Selamat Sempurna	v	v	v
42	SPMA	Suprama	v	v	v
43	SRSN	Indo Acidatama	v	v	v
44	TBLA	Tunas Baru Lampung	v	v	v
45	TCID	Mandom Indonesia	v	v	v
46	TIRT	Tirta Mahakam Resources	v	v	v
47	TRIS	Trisula International	v	v	v
48	TURI	Tunas Ridean	v	v	v
49	UNTR	United Tractors	v	v	v
50	YPAS	Yanaprima Hastapersada	v	v	v

Lampiran 2

Daftar Perusahaan Yang Tidak Konsisten Mempublikasikan *Annual Report* Selama Tahun 2015 -2017

No.	KODE	Nama Perusahaan	Tidak Tersedia LK		
			2015	2016	2017
1	AISA	Tiga Pilar Sejahtera	-	v	v
2	ALMI	Alumindo Light Metal	-	v	v
3	ALTO	Tri Bayan Tirta	v	-	v
4	AMFG	Asahimas Flat Glass	v	v	-
5	APII	Arita Prima Indonesia	-	v	v
6	ARGO	Argo Pantes	v	-	v
7	BATA	Sepatu Bata	v	v	-
8	BIMA	Primarindo Asia	v	v	-
9	BRAM	Indo Korsda	v	-	v
10	CEKA	Wilmar Cahaya Kalbar	v	v	-
11	CNTX	Century Textile Industry	v	-	-
12	DAJK	Dwi Aneka Jaya Kemasindo	v	-	-
13	EKAD	Ekadharma Inetrnational	v	-	v
14	ETWA	Eterindo Wahanatama	-	-	-
15	FASW	Fajar Suya Wisesa	v	-	v
16	GDYR	Goodyear Indonesia	v	-	v
17	GGRM	Gudang Garam	v	-	v
18	HEXA	Hexindo Adiperkasa	-	-	-
19	IGAR	Champion Pasific Indonesia	v	-	v
20	IKBI	Sumi Indokabel	v	v	-
21	IMPC	Impack Pratama Industri	v	-	v
22	INTD	Interdelta	v	-	v
23	INTP	Indocement Tunggal Perkasa	v	-	v
24	ISSP	Steel Pipe Industrt	-	-	v
25	KAEF	Kimia Farma	v	-	v
26	MDRN	Modern International	v	-	v
27	MERK	Merck	-	v	v
28	MYTX	Apac Citra Centrutex	v	v	-
29	NIPS	Nipress	v	v	-
30	PICO	Pelangi Indah Canindo	-	v	v
31	SCPI	Merck- Sharp Dohme	v	v	-
32	SIAP	Sekawan Inti Permata	v	v	-
33	SIMA	Siwani Makmur	v	-	v
34	SRIL	Sri Rejeki Isman	-	v	v
35	SSTM	Sunson Textile Manufac	-	-	v
36	STTP	Siantar Top	v	v	-
37	TIRA	Tira Austine	-	v	v
38	ULTJ	Ulltrajaya Milk Industri	v	v	v
39	UNTX	Unitex	v	v	-
40	VOKS	Voksel Electric	v	-	v

Lampiran 3**Daftar Perusahaan Yang Tidak Menerbitkan Laporan Keuangan Dalam Satuan Mata Uang Rupiah Selama Tahun 2015 – 2017**

No.	KODE	Nama Perusahaan	LK dalam Dolar		
			2015	2016	2017
1	ADMG	Polychem Indonesia	Dolar	Dolar	Dolar
2	ALDO	Alkindo Naramata	Dolar	Dolar	Dolar
3	BRPT	Barito Pasific	Dolar	Dolar	Dolar
4	CLPI	Colorpark Indonesia	Dolar	Dolar	Dolar
5	CTBN	Citra Tubindo	Dolar	Dolar	Dolar
6	ERTX	Eratex Djaja	Dolar	Dolar	Dolar
7	ESTI	Evershine Textile	Dolar	Dolar	Dolar
8	FPNI	Lotte Chemical Titan	Dolar	Dolar	Dolar
9	GJTL	Gajah Tunggal	Dolar	Dolar	Dolar
10	INDR	Indorama Synthetics	Dolar	Dolar	Dolar
11	INKP	Indah Kiat Pulp	Dolar	Dolar	Dolar
12	INRU	Toba Pulp Lestari	Dolar	Dolar	Dolar
13	IPOL	Indopoly Swakarsa	Dolar	Dolar	Dolar
14	KKGI	Resource Alam Indonesia	Dolar	Dolar	Dolar
15	KOBX	Kobexindo Tractors	Dolar	Dolar	Dolar
16	KRAS	Krakatau Steel	Dolar	Dolar	Dolar
17	MASA	Multistrada Arah Sarana	Dolar	Dolar	Dolar
18	MBTO	Martina Berto	Dolar	Dolar	Dolar
19	NIKL	Pelat Timah Nusantara	Dolar	Dolar	Dolar
20	PBRX	Pan Brother Tex	Dolar	Dolar	Dolar
21	POLY	Asia Pasific Fibers	Dolar	Dolar	Dolar
22	PTSN	Sat Nusapersada	Dolar	Dolar	Dolar
23	SULI	SLJ Global	Dolar	Dolar	Dolar
24	TBMS	Tembaga Mulia Semanan	Dolar	Dolar	Dolar
25	TFCO	Tifaco Fiber Ind.	Dolar	Dolar	Dolar
26	TKIM	Pabrik Kertas Tjiwi Kimia	Dolar	Dolar	Dolar
27	TPIA	Candra Asri Petrochemical	Dolar	Dolar	Dolar
28	UNIC	Unggul Indah Cahaya	Dolar	Dolar	Dolar

Lampiran 4

Daftar Perusahaan Yang Tidak Memiliki Data Guna Penelitian Selama Tahun 2015 – 2017

No.	KODE	Nama Perusahaan
1	APLI	Asiplast Industries
2	BAJA	Saranacentral Bajatama
3	DLTA	Delta Djakarta
4	HDTX	Panasia Indo Resources
5	HMSP	HM Sampoerna
6	IKAI	Intikeramik Alamsari
7	INCI	Intanwijaya International
8	INTA	Intraco Penta
9	JKSW	Jakarta Kyoei Steel Works
10	KBLM	Kabelindo Murni
11	KIAS	Keramika Indonesia
12	KICI	Kedaung Indah Can
13	LTLS	Lautan Luas
14	MLIA	Mulia Industrindo
15	PRAS	Prima Alloy Steel
16	PSDN	Prasidha Aneka Niaga
17	PTSP	Pioneerindo Gormet Ind.
18	PYFA	Pyridan Farma
19	RDTX	Roda Vivatex
20	RMBA	Bentoel International
21	SIDO	Jamu dan Farmasi Sidomuncul
22	SMBR	Semen Baturaja
23	SMCB	Holcim Indonesia
24	TALF	Tunas Alfin
25	TOTO	Surya Toto Indonesia
26	TRST	Trias Sentosa
27	TSPC	Tempo Scan Pasific
28	UNVR	Unilever Indonesia

Lampiran 5

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kepemilikan Institusional	150	8.29	96.09	67.1548	21.24036
Komposisi i DK	150	.2857	.6667	.398181	.0906010
Kualitas Audit	150	0	1	.44	.498
Komposisi i KA	150	.7500	1.0000	.995000	.0351173
Kompensasi	150	0	1	.32	.468
Ukuran Perusahaan	150	11.69	19.50	14.7497	1.73653
Manajemen Laba	150	-.4888	.6553	-.013057	.1145362
Valid N (listwise)	150				

Statistics

	Kepemilikan Institusional	Komposisi DK	Kualitas Audit	Komposisi KA	Kompensasi	Ukuran Perusahaan	Manajemen Laba
N Valid	150	150	150	150	150	150	150
Missing	0	0	0	0	0	0	0
Mean	67.1548	.398181		.995000	.32	14.7497	-.013057
Median	72.7100	.333333	.00	1.000000	.00	14.4815	-.026080
Mode	80.00	.3333	0	1.0000	0	11.69	-.4888
Sum	10073.22	59.7271	66	149.2500	48	2212.46	-1.9585

a. Multiple modes exist. The smallest value is shown

Kualitas Audit

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	84	56.0	56.0	56.0
1	66	44.0	44.0	100.0
Total	150	100.0	100.0	

Kompensasi

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid 0	102	68.0	68.0	68.0
1	48	32.0	32.0	100.0
Total	150	100.0	100.0	

Lampiran 6

Adjusted R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.428 ^a	.183	.149	.1056901

a. Predictors: (Constant), Ukuran Perusahaan ,
Komposisi DK, Kompensasi, Komposisi KA,
Kepemilikan Institusional, Kualitas Audit

Lampiran 7

Uji Signifikansi Simultan F

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.357	6	.060	5.331	.000 ^a
	Residual	1.597	143	.011		
	Total	1.955	149			

a. Predictors: (Constant), Ukuran Perusahaan , Komposisi DK, Kompensasi,
Komposisi KA, Kepemilikan Institusional, Kualitas Audit

b. Dependent Variable: Manajemen Laba

Lampiran 8

Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.294	.269		-1.095	.275
	Kepemilikan Institusional	-.001	.000	-.208	-2.625	.010
	Komposisi DK	-.018	.099	-.014	-.180	.858
	Kualitas Audit	-.056	.020	-.246	-2.818	.006
	Komposisi KA	.130	.254	.040	.513	.609
	Kompensasi	.058	.019	.236	3.027	.003
	Ukuran Perusahaan	.016	.006	.247	2.853	.005

a. Dependent Variable: Manajemen Laba

Lampiran 9

Uji Normalitas K-S

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		150
Normal Parameters ^{a,b}	Mean	-.0029869
	Std. Deviation	.09521020
Most Extreme Differences	Absolute	.083
	Positive	.083
	Negative	-.071
Kolmogorov-Smirnov Z		1.017
Asymp. Sig. (2-tailed)		.252

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 10

Uji Multikolinieritas

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	Kepemilikan Institusional	.908	1.102
	Komposisi DK	.934	1.070
	Kualitas Audit	.752	1.330
	Komposisi KA	.943	1.060
	Kompensasi	.941	1.062
	Ukuran Perusahaan	.762	1.312

a. Dependent Variable: Manajemen Laba

Lampiran 11

Autokorelasi

Runs Test

	Unstandardized Residual
Test Value ^a	-.00226
Cases < Test Value	75
Cases >= Test Value	75
Total Cases	150
Number of Runs	75
Z	-.164
Asymp. Sig. (2-tailed)	.870

a. Median

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.086	.165		-.523	.601
	Kepemilikan Institusional	.000	.000	-.068	-.800	.425
	Komposisi DK	.002	.061	.003	.036	.972
	Kualitas Audit	.012	.012	.094	1.008	.315
	Komposisi KA	.228	.156	.122	1.460	.146
	Kompensasi	.020	.012	.145	1.728	.086
	Ukuran Perusahaan	-.005	.004	-.129	-1.390	.167

a. Dependent Variable: Abs_res

No.	KODE	Nama Perusahaan	Kepemilikan Institusional			Jml Dewan Komisaris			Jml Komisaris Independen			Komposisi DK			Kualitas Auditor					
			2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ADES	Akasha Wira International	91,94	91,94	91,52	3	3	3	1	1	1	0,3333	0,3333	0,3333	Tanubarata Sutanto Fahmi	0	Tanubarata Sutanto Fahmi	0	Tanubarata Sutanto Fahmi	0
2	AKPI	Argha Karya Prima	42,06	42,06	42,06	6	6	6	2	2	2	0,3333	0,3333	0,3333	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1
3	AKRA	AKR Corporindo	58,83	58,55	58,51	3	3	3	1	1	1	0,3333	0,3333	0,3333	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1
4	ARNA	Arwana Citramulia	54,8	47,66	13,98	3	3	4	1	1	2	0,3333	0,3333	0,5000	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1	Purwantonono Sungkoro	1
5	ASGR	Astra Graphia	76,87	76,87	76,87	4	4	4	2	2	2	0,5000	0,5000	0,5000	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
6	ASIL	Astra Ineternational	50,11	50,11	50,11	11	12	12	4	4	4	0,3636	0,3333	0,3333	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
7	AUTO	Astra Otoparts	80	80	80	9	8	8	3	3	3	0,3333	0,3750	0,3750	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
8	BRNA	Berlina	64,98	64,98	64,98	3	4	5	1	2	2	0,3333	0,5000	0,4000	Hendrawinata Hanny	0	Hendrawinata Hanny	0	Hendrawinata Hanny	0
9	BTON	Betonjaya Manunggal	79,86	79,86	79,86	2	2	2	1	1	1	0,5000	0,5000	0,5000	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
10	DPNS	Duta Pertiwi Nusantara	51,18	51,18	51,18	3	3	3	1	1	1	0,3333	0,3333	0,3333	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
11	DVLA	Darya Varia	92,13	92,13	92,13	6	7	7	2	3	3	0,3333	0,4286	0,4286	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1
12	FAST	Fast Food Indonesia	79,84	79,84	79,84	6	6	6	2	2	2	0,3333	0,3333	0,3333	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1
13	GDST	Gunawan Dianjaya Steel	8,29	8,29	8,29	3	3	2	1	1	1	0,3333	0,3333	0,5000	Hadori Sugiarto	0	Hadori Sugiarto	0	Hadori Sugiarto	0
14	ICBP	Indofood CBP Sukses M.	80	80	80	6	7	7	2	4	4	0,3333	0,5714	0,5714	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1
15	IMAS	Indomobil Sukses Internt.	89,66	89,66	89,66	7	7	7	3	3	3	0,4286	0,4286	0,4286	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1
16	INAF	Indofarma	88,01	88,01	88,01	3	3	3	1	1	1	0,3333	0,3333	0,3333	Hendrawinata Hanny	0	Hendrawinata Hanny	0	Hendrawinata Hanny	0
17	INAI	Indal Alumindo Industry	32,98	32,98	32,98	4	4	4	2	2	2	0,5000	0,5000	0,5000	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
18	INDF	Indofood Sukses Makmur	50,07	50,07	50,07	8	8	8	3	3	3	0,3750	0,3750	0,3750	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1	Purwantonono,Sungkoro	1
19	INDS	Indospring	88,11	88,11	88,11	3	3	3	1	1	1	0,3333	0,3333	0,3333	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0
20	JECC	Jembo Cable Company	90,15	90,15	90,15	3	3	3	2	2	2	0,6667	0,6667	0,6667	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0	Tanubrata Sutanto Fahmi	0
21	JPRS	Jaya Pari Steel	83,95	83,95	83,95	3	3	2	1	1	1	0,3333	0,3333	0,5000	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
22	KBLI	KMI Wire and Cable	55,07	55,07	55,07	5	5	6	2	2	2	0,4000	0,4000	0,3333	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
23	KBRI	Kertas Basuki Rahmat	75	75	75	2	2	2	1	1	1	0,5000	0,5000	0,5000	Hendrawinata Hanny	0	Hendrawinata Hanny	0	Kanaka Puradiredja	0
24	KLBF	Kalbe Farma	56,81	56,81	56,81	8	8	9	4	4	4	0,5000	0,5000	0,4444	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1
25	KONI	Perdana Bangun Pusaka	72,36	72,36	72,36	3	3	3	1	1	1	0,3333	0,3333	0,3333	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1
26	LION	Lion Metal Works	57,7	57,7	57,7	3	3	3	1	1	1	0,3333	0,3333	0,3333	Kosasih Nurdriyaman	0	Kosasih Nurdriyaman	0	Kosasih Nurdriyaman	0
27	LMPI	Langgeng Makmur	23,72	23,72	23,72	2	2	2	1	1	1	0,5000	0,5000	0,5000	Doli, Bambang	0	Hadori Sugiarto	0	Paul Hadiwinata	0
28	LMSH	Lionmesh Prima	32,22	32,22	32,22	3	3	3	1	1	1	0,3333	0,3333	0,3333	Kosasih Nurdriyaman	0	Kosasih Nurdriyaman	0	Kosasih Nurdriyaman	0
29	LPIN	Multi Prima Sejahtera	81,71	81,71	81,71	3	4	3	1	2	1	0,3333	0,5000	0,3333	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
30	MLBI	Multi Bintang Indonesia	81,78	81,78	81,78	7	7	6	4	4	3	0,5714	0,5714	0,5000	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
31	MLPL	Multipolar	72,79	72,79	72,79	6	5	5	2	2	2	0,3333	0,4000	0,4000	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
32	MRAT	Mustika Ratu	80,17	80,17	80,17	3	3	3	1	1	1	0,3333	0,3333	0,3333	Kosasih Nurdriyaman	0	Paul Hadiwinata	0	Kanaka Puradiredja	0
33	MTDL	Metrodata Electronics	35,83	35,83	35,83	3	3	3	1	1	1	0,3333	0,3333	0,3333	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
34	MYOR	Mayora Indah	59,07	59,07	59,07	5	5	5	2	2	2	0,4000	0,4000	0,4000	Mulyamin, Sensi	0	Mulyamin, Sensi	0	Mulyamin, Sensi	0
35	RICY	Ricky Putra Globalindo	32,58	32,58	32,58	3	3	3	1	1	1	0,3333	0,3333	0,3333	Joachim Poltak	0	Johanes Juara	0	Joachim Poltak	0
36	ROTI	Nippon Indosari	72,71	72,71	72,71	3	3	3	1	1	1	0,3333	0,3333	0,3333	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1
37	SCCO	Supreme Cable Manufact.	71,15	71,15	71,15	3	3	3	1	1	1	0,3333	0,3333	0,3333	Doli, Bambang	0	Doli, Bambang	0	Kanaka Puradiredja	0
38	SKLT	Sekar Laut	96,09	96,09	94,06	3	3	3	1	1	1	0,3333	0,3333	0,3333	Paul Hadiwinata	0	Paul Hadiwinata	0	Paul Hadiwinata	0
39	SMAR	Sinar Mas Agro	92,4	92,4	92,4	8	8	8	4	4	4	0,5000	0,5000	0,5000	Mulyamin, Sensi	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
40	SMGR	Semen Indonesia	51,01	51,01	51,01	7	7	7	2	2	2	0,2857	0,2857	0,2857	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
41	SMSM	Selamat Sempurna	58,13	58,13	58,13	3	3	2	1	1	1	0,3333	0,3333	0,5000	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1	Purwantonono, Sungkoro	1
42	SPMA	Suprama	92,37	92,37	92,37	5	5	5	3	3	3	0,6000	0,6000	0,6000	Paul Hadiwinata	0	Hadori Sugiarto	0	Hadori Sugiarto	0
43	SRSN	Indo Acidatama	77,99	77,99	32,8	8	8	8	3	3	3	0,3750	0,3750	0,3750	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0	Amir Abadi Jusuf	0
44	TBLA	Tunas Baru Lampung	54,7	54,7	54,7	3	3	3	1	1	1	0,3333	0,3333	0,3333	Mulyamin, Sensi	0	Mirawati Sensi Idris	0	Mirawati Sensi Idris	0
45	TCID	Mandom Indonesia	72,2	72,2	72,2	5	5	6	3	3	2	0,6000	0,6000	0,3333	Satrio Bing Eny	1	Satrio Bing Eny	1	Satrio Bing Eny	1
46	TIRT	Tirta Mahakam Resources	77,82	77,82	77,82	2	2	2	1	1	1	0,5000	0,5000	0,5000	Pieter, Uways	0	Muhammad Sofwan	0	Muhammad Sofwan	0
47	TRIS	Trisula International	65,2	65,2	65,2	3	3	3	1	1	1	0,3333	0,3333	0,3333	Gideon Adi	0	Kosasih Nurdriyaman	0	Kosasih Nurdriyaman	0
48	TURI	Tunas Ridean	90,77	90,77	90,77	5	5	5	2	2	2	0,4000	0,4000	0,4000	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
49	UNTR	United Tractors	85	85	59,5	5	6	6	2	2	2	0,4000	0,3333	0,3333	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1	Tanudiredja Wibisana	1
50	YPAS	Yanaprima Hastapersada	89,47	89,47	89,47	3	3	3	1	1	1	0,3333	0,3333	0,3333	Teramihardja, Pradhono	0	Teramihardja, Pradhono	0	Teramihardja, Pradhono	0

Lampiran 12
Tabulasi Data Antar Variabel

No.	KODE	Nama Perusahaan	Jumlah Komite Audit			Komite Audit Luar			Komposisi KA			Kompensasi			Asset			Ukuran Perusahaan		
			2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ADES	Akasha Wira International	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	653.224	767.479	840.236	13,39	13,55	13,64
2	AKPI	Argha Karya Prima	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	2.883.143	2.615.909	2.745.326	14,87	14,78	14,83
3	AKRA	AKR Corporindo	3	4	4	3	4	4	1,000	1,000	1,000	0	0	0	15.203.130	15.830.741	16.823.209	16,54	16,58	16,64
4	ARNA	Arwana Citramulia	4	4	4	4	4	4	1,000	1,000	1,000	1	1	1	1.430.779	1.543.216	1.601.347	14,17	14,25	14,29
5	ASGR	Astra Graphia	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.810.083	1.723.468	2.405.504	14,41	14,36	14,69
6	ASII	Astra Inetrnational	4	4	4	4	4	4	1,000	1,000	1,000	0	0	0	245.435.000	261.855.000	295.646.000	19,32	19,38	19,50
7	AUTO	Astra Otoparts	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	14.339.110	14.612.274	14.762.309	16,48	16,50	16,51
8	BRNA	Berlina	4	3	3	4	3	3	1,000	1,000	1,000	0	0	0	1.820.784	2.088.697	1.964.877	14,41	14,55	14,49
9	BTON	Betonjaya Manunggal	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	183.116	177.291	183.502	12,12	12,09	12,12
10	DPNS	Duta Pertiwi Nusantara	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	274.483	296.130	308.491	12,52	12,60	12,64
11	DVLA	Darya Varia	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.376.278	1.531.366	1.640.886	14,13	14,24	14,31
12	FAST	Fast Food Indonesia	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	2.310.536	2.577.820	2.749.422	14,65	14,76	14,83
13	GDST	Gunawan Dianjaya Steel	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.183.934	1.257.610	1.286.955	13,98	14,04	14,07
14	ICBP	Indofood CBP Sukses M.	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	26.560.624	28.901.948	31.619.514	17,09	17,18	17,27
15	IMAS	Indomobil Sukses Internt.	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	24.860.958	25.633.342	31.375.311	17,03	17,06	17,26
16	INAF	Indofarma	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.533.708	1.381.633	1.529.875	14,24	14,14	14,24
17	INAI	Indal Alumindo Industry	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	1.330.259	1.339.032	1.213.917	14,10	14,11	14,01
18	INDF	Indofood Sukses Makmur	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	91.831.526	82.174.515	87.939.488	18,34	18,22	18,29
19	INDS	Indospring	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	2.553.928	2.477.273	2.434.617	14,75	14,72	14,71
20	JECC	Jembo Cable Company	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	1.358.464	1.587.211	1.927.985	14,12	14,28	14,47
21	JPRS	Jaya Pari Steel	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	363.265	351.318	357.404	12,80	12,77	12,79
22	KBLI	KMI Wire and Cable	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	1.551.800	1.871.422	3.013.761	14,25	14,44	14,92
23	KBRI	Kertas Basuki Rahmat	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.455.931	1.263.727	1.171.235	14,19	14,05	13,97
24	KLBF	Kalbe Farma	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	13.696.417	15.226.009	16.616.239	16,43	16,54	16,63
25	KONI	Perdana Bangun Pusaka	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	127.957	119.437	119.313	11,76	11,69	11,69
26	LION	Lion Metal Works	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	639.330	685.813	681.938	13,37	13,44	13,43
27	LMPI	Langgeng Makmur	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	793.094	810.365	834.548	13,58	13,61	13,63
28	LMSH	Lionmesh Prima	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	133.783	162.828	161.163	11,80	12,00	11,99
29	LPIN	Multi Prima Sejahtera	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	324.055	477.838	461.220	12,69	13,08	13,04
30	MLBI	Multi Bintang Indonesia	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	2.100.853	2.275.038	2.510.078	14,56	14,64	14,74
31	MLPL	Multipolar	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	22.733.802	24.122.671	22.864.795	16,94	17,00	16,95
32	MRAT	Mustika Ratu	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	497.090	483.037	497.354	13,12	13,09	13,12
33	MTDL	Metrodata Electronics	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	3.496.665	3.876.021	4.271.127	15,07	15,17	15,27
34	MYOR	Mayora Indah	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	11.342.716	12.922.422	14.915.850	16,24	16,37	16,52
35	RICY	Ricky Putra Globalindo	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.198.194	1.288.684	1.374.445	14,00	14,07	14,13
36	ROTI	Nippon Indosari	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	2.706.324	2.919.641	4.559.574	14,81	14,89	15,33
37	SCCO	Supreme Cable Manufact.	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	1.773.144	2.449.935	4.014.245	14,39	14,71	15,21
38	SKLT	Sekar Laut	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	377.111	568.240	636.284	12,84	13,25	13,36
39	SMAR	Sinar Mas Agro	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	23.957.015	26.141.410	27.124.101	16,99	17,08	17,12
40	SMGR	Semen Indonesia	4	4	4	3	3	3	0,750	0,750	0,750	0	0	0	38.153.119	44.226.896	48.963.503	17,46	17,60	17,71
41	SMSM	Selamat Sempurna	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	2.220.108	2.254.740	2.443.341	14,61	14,63	14,71
42	SPMA	Suprama	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	2.185.464	2.158.852	2.175.661	14,60	14,59	14,59
43	SRSN	Indo Acidatama	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	574.073	717.149	652.726	13,26	13,48	13,39
44	TBLA	Tunas Baru Lampung	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	9.283.775	12.596.824	14.024.486	16,04	16,35	16,46
45	TCID	Mandom Indonesia	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	2.082.097	2.185.101	2.361.807	14,55	14,60	14,67
46	TIRT	Tirta Mahakam Resources	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	763.168	815.997	859.299	13,55	13,61	13,66
47	TRIS	Trisula International	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	574.346	639.701	544.968	13,26	13,37	13,21
48	TURI	Tunas Ridean	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	4.361.587	4.977.673	5.464.898	15,29	15,42	15,51
49	UNTR	United Tractors	3	3	3	3	3	3	1,000	1,000	1,000	1	1	1	61.715.399	63.991.229	82.262.093	17,94	17,97	18,23
50	YPAS	Yanaprima Hastapersada	3	3	3	3	3	3	1,000	1,000	1,000	0	0	0	279.190	280.258	303.543	12,54	12,54	12,62

No.	KODE	Nama Perusahaan	Laba (Nit)			Arus Kas Operasi (CFOit)			Tait=Nit-CFOit			Asset t-1 (Ait-1)			Tait/Ait-1		
			2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ADES	Akasha Wira International	36.224	56.019	38.242	26.040	119.156	87.119	10.184	(63.137)	(48.877)	504.865	653.224	767.479	0,0202	-0,0967	-0,0637
2	AKPI	Argha Karya Prima	80.859	17.980	13.924	50.796	384.081	145.628	30.063	(366.101)	(131.704)	2.227.043	2.883.143	2.615.909	0,0135	-0,1270	-0,0503
3	AKRA	AKR Corporindo	1.084.776	901.038	1.340.604	981.427	651.623	682.224	103.349	249.415	658.380	14.791.917	15.203.130	15.830.741	0,0070	0,0164	0,0416
4	ARNA	Arwana Citramulia	74.226	88.771	126.137	111.918	95.618	245.599	(37.692)	(6.847)	(119.462)	1.259.175	1.430.779	1.543.216	-0,0299	-0,0048	-0,0774
5	ASGR	Astra Graphia	261.994	268.221	137.196	261.997	47.905	533.399	(3)	220.316	(396.203)	1.633.339	1.810.083	1.723.468	0,0000	0,1217	-0,2299
6	ASII	Astra Inetrnational	16.454.000	19.804.000	22.636.000	26.290	19.407	23.285	16.427.710	19.784.593	22.612.715	236.029.000	245.435.000	261.855.000	0,0696	0,0806	0,0864
7	AUTO	Astra Otoparts	279.235	522.056	452.879	866.768	1.059.369	394.229	(587.533)	(537.313)	58.650	14.380.926	14.339.110	14.612.274	-0,0409	-0,0375	0,0040
8	BRNA	Berlina	440.172	(9.533)	(178.283)	276.302	90.207	9.047	163.870	(99.740)	(187.330)	1.334.086	1.820.784	2.088.697	0,1228	-0,0548	-0,0897
9	BTON	Betonjaya Manunggal	5.823	(5.571)	11.106	(1.520)	(1.794)	6.005	7.343	(3.777)	5.101	174.158	183.116	177.291	0,0422	-0,0206	0,0288
10	DPNS	Duta Pertiwi Nusantara	10.222	10.424	6.558	5.105	14.127	(3.994)	5.117	(3.703)	10.552	268.877	274.483	296.130	0,0190	-0,0135	0,0356
11	DVLA	Darya Varia	104.177	145.120	148.313	214.166	187.475	230.738	(109.989)	(42.355)	(82.425)	1.236.248	1.376.278	1.531.366	-0,0890	-0,0308	-0,0538
12	FAST	Fast Food Indonesia	123.705	148.196	120.238	340.899	421.122	320.003	(217.194)	(272.926)	(199.765)	2.162.634	2.310.536	2.577.820	-0,1004	-0,1181	-0,0775
13	GDST	Gunawan Dianjaya Steel	(56.109)	27.713	13.156	(39.316)	87.280	31.357	(16.793)	(59.567)	(18.201)	1.354.623	1.183.934	1.257.610	-0,0124	-0,0503	-0,0145
14	ICBP	Indofood CBP Sukses M.	3.025.095	3.635.216	3.531.220	3.485.533	4.584.964	5.174.368	(460.438)	(949.748)	(1.643.148)	24.910.211	26.560.624	28.901.948	-0,0185	-0,0358	-0,0569
15	IMAS	Indomobil Sukses Internt.	(8.573)	(921)	2.619.778	793.372	118.811	(601.612)	(801.945)	(119.732)	3.221.390	23.471.398	24.860.958	25.633.342	-0,0342	-0,0048	0,1257
16	INAF	Indofarma	5.007	(22.972)	(49.347)	134.284	(317.962)	147.184	(129.277)	294.990	(196.531)	1.248.343	1.533.708	1.381.633	-0,1036	0,1923	-0,1422
17	INAI	Indal Alumindo Industry	129.167	32.452	36.812	47.011	(149.761)	51.365	82.156	182.213	(14.553)	897.281	1.330.259	1.339.032	0,0916	0,1370	-0,0109
18	INDF	Indofood Sukses Makmur	4.867.347	4.984.305	5.039.068	4.213.615	7.175.603	6.507.803	653.732	(2.191.298)	(1.468.735)	85.938.885	91.831.526	82.174.515	0,0076	-0,0239	-0,0179
19	INDS	Indospring	132.465	144.647	112.018	110.641	193.436	320.252	21.824	(48.789)	(208.234)	2.282.666	2.553.928	2.477.273	0,0096	-0,0191	-0,0841
20	JECC	Jembo Cable Company	210.435	132.822	171.603	21.550	184.371	85.948	188.885	(51.549)	85.655	1.062.476	1.358.464	1.587.211	0,1778	-0,0379	0,0540
21	JPRS	Jaya Pari Steel	(16.820)	(24.247)	(17.027)	(4.506)	409	1.335	(12.314)	(24.656)	(18.362)	370.968	363.265	351.318	-0,0332	-0,0679	-0,0523
22	KBLI	KMI Wire and Cable	116.753	322.035	326.703	46.127	383.175	(65.871)	70.626	(61.140)	392.574	1.337.351	1.551.800	1.871.422	0,0528	-0,0394	0,2098
23	KBRI	Kertas Basuki Rahmat	(155.786)	(102.096)	(126.097)	(110.572)	89.519	21.819	(45.214)	(191.615)	(147.916)	1.299.315	1.455.931	1.263.727	-0,0348	-0,1316	-0,1170
24	KLBF	Kalbe Farma	2.083.403	2.353.924	2.442.945	2.456.995	2.159.833	2.008.316	(373.592)	194.091	434.629	12.425.032	13.696.417	15.226.009	-0,0301	0,0142	0,0285
25	KONI	Perdana Bangun Pusaka	(3.374)	(8.326)	287	(11.569)	8.841	6.675	8.195	(17.167)	(6.388)	118.363	127.957	119.437	0,0692	-0,1342	-0,0535
26	LION	Lion Metal Works	49.472	36.810	2.510	59.304	53.300	9.661	(9.832)	(16.490)	(7.151)	600.103	639.330	685.813	-0,0164	-0,0258	-0,0104
27	LMPI	Langgeng Makmur	5.557	3.041	(31.916)	16.467	17.977	(16.797)	(10.910)	(14.936)	(15.119)	808.892	793.094	810.365	-0,0135	-0,0188	-0,0187
28	LMSH	Lionmesh Prima	808	5.355	13.266	10.910	6.871	15.388	(10.102)	(1.516)	(2.122)	139.915	133.783	162.828	-0,0722	-0,0113	-0,0130
29	LPIN	Multi Prima Sejahtera	(17.664)	(64.896)	(51.254)	14.154	(17.348)	(3.669)	(31.818)	(47.548)	(47.585)	185.596	324.055	477.838	-0,1714	-0,1467	-0,0996
30	MLBI	Multi Bintang Indonesia	503.624	979.530	1.320.897	919.232	1.248.469	1.331.611	(415.608)	(268.939)	(10.714)	2.231.051	2.100.853	2.275.038	-0,1863	-0,1280	-0,0047
31	MLPL	Multipolar	(1.162.259)	401.608	(1.909.322)	(228.750)	766.992	(512.670)	(933.509)	(365.384)	(1.396.652)	22.798.205	22.733.802	24.122.671	-0,0409	-0,0161	-0,0579
32	MRAT	Mustika Ratu	(1.929)	(7.937)	(2.358)	(8.272)	(16.529)	(10.355)	6.343	8.592	7.997	498.786	497.090	483.037	0,0127	0,0173	0,0166
33	MTDL	Metrodata Electronics	376.706	312.930	365.488	(257.148)	684.332	78.901	633.854	(371.402)	286.587	2.739.573	3.496.665	3.876.021	0,2314	-0,1062	0,0739
34	MYOR	Mayora Indah	1.266.519	1.345.717	1.570.140	2.336.785	659.314	1.275.530	(1.070.266)	686.403	294.610	10.291.108	11.342.716	12.922.422	-0,1040	0,0605	0,0228
35	RICY	Ricky Putra Globalindo	12.383	13.280	14.428	100.075	82.494	212.819	(87.692)	(69.214)	(198.391)	1.170.752	1.198.194	1.288.684	-0,0749	-0,0578	-0,1539
36	ROTI	Nippon Indosari	263.711	263.392	124.468	555.511	414.702	370.617	(291.800)	(151.310)	(246.149)	2.142.894	2.706.324	2.919.641	-0,1362	-0,0559	-0,0843
37	SCCO	Supreme Cable Manufact.	152.543	342.005	1.561.912	197.980	522.526	(70.250)	(45.437)	(180.521)	1.632.162	1.656.007	1.773.144	2.449.935	-0,0274	-0,1018	0,6662
38	SKLT	Sekar Laut	18.203	169.181	14.527	29.666	1.641	2.153	(11.463)	167.540	12.374	331.574	377.111	568.240	-0,0346	0,4443	0,0218
39	SMAR	Sinar Mas Agro	(279.997)	2.576.665	1.172.359	489.083	(1.312.751)	2.346.166	(769.080)	3.889.416	(1.173.807)	21.292.993	23.957.015	26.141.410	-0,0361	0,1623	-0,0449
40	SMGR	Semen Indonesia	4.662.164	4.368.344	1.707.594	7.288.586	5.180.010	2.745.186	(2.626.422)	(811.666)	(1.037.592)	34.314.666	38.153.119	44.226.896	-0,0765	-0,0213	-0,0235
41	SMSM	Selamat Sempurna	446.088	474.499	563.302	1.291.622	582.843	446.032	(845.534)	(108.344)	117.270	1.749.395	2.220.108	2.254.740	-0,4833	-0,0488	0,0520
42	SPMA	Suprama	(43.104)	77.460	93.049	85.999	266.413	131.771	(129.103)	(188.953)	(38.722)	2.091.957	2.185.464	2.158.852	-0,0617	-0,0865	-0,0179
43	SRSN	Indo Acidatama	16.049	61.974	13.452	(76.732)	114.821	85.865	92.781	(52.847)	(72.413)	463.347	574.073	717.149	0,2002	-0,0921	-0,1010
44	TBLA	Tunas Baru Lampung	558.226	638.167	900.718	(383.109)	(1.556.289)	(1.724.143)	941.335	2.194.456	2.624.861	7.328.419	9.283.775	12.596.824	0,1284	0,2364	0,2084
45	TCID	Mandom Indonesia	541.117	150.724	157.605	120.781	264.194	252.708	420.336	(113.470)	(95.103)	1.853.235	2.082.097	2.185.101	0,2268	-0,0545	-0,0435
46	TIRT	Tirta Mahakam Resources	17.338	35.647	1.001	16.167	2.138	(12.654)	1.171	33.509	13.655	713.715	763.168	815.997	0,0016	0,0439	0,0167
47	TRIS	Trisula International	37.678	22.871	19.758	61.186	13.469	44.384	(23.508)	9.402	(24.626)	523.901	574.346	639.701	-0,0449	0,0164	-0,0385
48	TURI	Tunas Ridean	298.368	552.931	455.040	106.025	483.582	221.019	192.343	69.349	234.021	3.962.895	4.361.587	4.977.673	0,0485	0,0159	0,0470
49	UNTR	United Tractors	3.311.814	5.195.280	7.299.634	6.299.051	10.005.397	11.951.265	(2.987.237)	(4.810.117)	(4.651.631)	60.292.031	61.715.399	63.991.229	-0,0495	-0,0779	-0,0727
50	YPAS	Yanaprima Hastapersada	(10.316)	(8.398)	(14.908)	33.677	(16.763)	(27.114)	(43.993)	8.365	12.206	320.495	279.190	280.258	-0,1373	0,0300	0,0436

No.	KODE	Nama Perusahaan	1/Ait-1			Penjualan (Sales it)				ΔSalesit/At-1			Piutang (Recit)				ΔRecit/At-1			(ΔSalesit/At-1)-(ΔRECit/At-1)		
			2015	2016	2017	2014	2015	2016	2017	2015	2016	2017	2014	2015	2016	2017	2015	2016	2017	2015	2016	2017
1	ADES	Akasha Wira International	0,0000020	0,0000015	0,0000013	578.784	669.725	887.663	814.490	0,1801	0,3336	-0,0953	105.645	1.255.383	154.098	142.437	2,2773	-1,6859	-0,0152	-2,0972	2,0196	-0,0801
2	AKPI	Argha Karya Prima	0,0000004	0,0000003	0,0000004	1.945.383	2.017.467	2.047.219	2.064.858	0,0324	0,0103	0,0067	400.046	468.541	359.156	443.393	0,0308	-0,0379	0,0322	0,0016	0,0483	-0,0255
3	AKRA	AKR Corporindo	0,0000001	0,0000001	0,0000001	22.468.328	19.764.821	15.212.591	18.287.936	-0,1828	-0,2994	0,1943	4.350.615	3.093.357	2.600.467	2.787.659	-0,0850	-0,0324	0,0118	-0,0978	-0,2670	0,1824
4	ARNA	Arwana Citramulia	0,0000008	0,0000007	0,0000006	1.609.759	1.291.926	1.511.978	1.732.985	-0,2524	0,1538	0,1432	392.857	413.926	463.045	527.662	0,0167	0,0343	0,0419	-0,2691	0,1195	0,1013
5	ASGR	Astra Graphia	0,0000006	0,0000006	0,0000006	2.282.232	2.654.641	2.712.784	2.025.969	0,2280	0,0321	-0,3985	484.626	377.773	446.172	734.170	-0,0654	0,0378	0,1671	0,2934	-0,0057	-0,5656
6	ASIL	Astra Inetrnational	0,0000000	0,0000000	0,0000000	201.701.000	184.196.000	181.084.000	206.057.000	-0,0742	-0,0127	0,0954	54.759.000	53.003.000	55.063.000	61.472.000	-0,0074	0,0084	0,0245	-0,0667	-0,0211	0,0709
7	AUTO	Astra Otoparts	0,0000001	0,0000001	0,0000001	12.255.427	11.723.787	12.806.867	13.549.857	-0,0370	0,0755	0,0508	1.784.332	1.686.745	1.813.229	2.004.141	-0,0068	0,0088	0,0131	-0,0302	0,0667	0,0378
8	BRNA	Berlina	0,0000007	0,0000005	0,0000005	1.258.841	1.278.353	1.364.849	1.310.440	0,0146	0,0475	-0,0260	232.367	244.366	302.724	317.029	0,0090	0,0321	0,0068	0,0056	0,0155	-0,0329
9	BTON	Betonjaya Manunggal	0,0000057	0,0000055	0,0000056	96.008	67.680	62.760	88.011	-0,1627	-0,0269	0,1424	9.318	8.423	7.364	11.127	-0,0051	-0,0058	0,0212	-0,1575	-0,0211	0,1212
10	DPNS	Duta Pertiwi Nusantara	0,0000037	0,0000036	0,0000034	132.776	118.475	115.941	111.295	-0,0532	-0,0092	-0,0157	18.334	16.211	25.853	18.537	-0,0079	0,0351	-0,0247	-0,0453	-0,0444	0,0090
11	DVLA	Darya Varia	0,0000008	0,0000007	0,0000007	1.103.822	1.306.098	1.451.357	1.575.647	0,1636	0,1055	0,0812	351.273	398.511	461.789	478.940	0,0382	0,0460	0,0112	0,1254	0,0596	0,0700
12	FAST	Fast Food Indonesia	0,0000005	0,0000004	0,0000004	4.208.887	4.475.061	4.883.307	5.302.684	0,1231	0,1767	0,1627	70.839	129.348	127.141	148.820	0,0271	-0,0010	0,0084	0,0960	0,1776	0,1543
13	GDST	Gunawan Dianjaya Steel	0,0000007	0,0000008	0,0000008	1.215.612	913.793	757.283	1.228.529	-0,2228	-0,1322	0,3747	124.517	118.762	89.760	89.172	-0,0042	-0,0245	-0,0005	-0,2186	-0,1077	0,3752
14	ICBP	Indofood CBP Sukses M.	0,0000000	0,0000000	0,0000000	30.022.463	31.741.094	34.466.069	35.606.593	0,0690	0,1026	0,0395	2.902.202	3.363.697	3.893.925	4.126.439	0,0185	0,0200	0,0080	0,0505	0,0826	0,0314
15	IMAS	Indomobil Sukses Internt.	0,0000000	0,0000000	0,0000000	19.458.165	18.099.980	15.049.532	15.359.437	-0,0579	-0,1227	0,0121	6.861.382	3.252.198	7.653.621	8.846.696	-0,1538	0,1770	0,0465	0,0959	-0,2997	-0,0345
16	INAF	Indofarma	0,0000008	0,0000007	0,0000007	1.381.437	1.621.899	1.674.703	1.631.317	0,1926	0,0344	-0,0314	208.246	209.890	229.203	187.114	0,0013	0,0126	-0,0305	0,1913	0,0218	-0,0009
17	INAI	Indal Alumindo Industry	0,0000011	0,0000008	0,0000007	933.462	1.384.676	1.284.510	980.286	0,5029	-0,0753	-0,2272	225.253	448.914	546.066	473.615	0,2493	0,0730	-0,0541	0,2536	-0,1483	-0,1731
18	INDF	Indofood Sukses Makmur	0,0000000	0,0000000	0,0000000	63.594.452	64.061.947	66.750.317	70.186.618	0,0054	0,0293	0,0418	4.339.670	5.116.610	5.204.517	13.689.998	0,0090	0,0010	0,1033	-0,0036	0,0283	-0,0614
19	INDS	Indospring	0,0000004	0,0000004	0,0000004	1.866.977	1.659.506	1.637.037	1.967.983	-0,0909	-0,0088	0,1336	339.313	311.412	306.391	350.282	-0,0122	-0,0020	0,0177	-0,0787	-0,0068	0,1159
20	JECC	Jembo Cable Company	0,0000009	0,0000007	0,0000006	1.493.012	1.663.336	2.037.785	2.184.519	0,1603	0,2756	0,0924	473.899	469.089	528.345	528.621	-0,0045	0,0436	0,0002	0,1648	0,2320	0,0923
21	JPRS	Jaya Pari Steel	0,0000027	0,0000028	0,0000028	313.636	143.326	120.691	244.324	-0,4591	-0,0623	0,3519	159.412	158.502	152.482	159.758	-0,0025	-0,0166	0,0207	-0,4566	-0,0457	0,3312
22	KBLI	KMI Wire and Cable	0,0000007	0,0000006	0,0000005	2.384.078	2.662.039	2.812.196	3.186.705	0,2078	0,0968	0,2001	476.764	545.744	539.617	735.044	0,0516	-0,0039	0,1044	0,1563	0,1007	0,0957
23	KBRI	Kertas Basuki Rahmat	0,0000008	0,0000007	0,0000008	34.720	241.207	161.367	144.028	0,1589	-0,0548	-0,0137	36.076	104.376	67.273	58.356	0,0526	-0,0255	-0,0071	0,1064	-0,0294	-0,0067
24	KLBF	Kalbe Farma	0,0000001	0,0000001	0,0000001	17.368.533	17.887.464	19.374.231	20.182.120	0,0418	0,1086	0,0531	2.464.902	2.434.082	2.895.582	2.784.706	-0,0025	0,0337	-0,0073	0,0442	0,0749	0,0603
25	KONI	Perdana Bangun Pusaka	0,0000084	0,0000078	0,0000084	119.647	118.530	113.742	116.800	-0,0094	-0,0374	0,0256	21.032	18.314	21.590	21.802	-0,0230	0,0256	0,0018	0,0135	-0,0630	0,0238
26	LION	Lion Metal Works	0,0000017	0,0000016	0,0000015	377.623	389.251	379.137	349.691	0,0194	-0,0158	-0,0429	81.803	95.873	110.389	112.168	0,0234	0,0227	0,0026	-0,0041	-0,0385	-0,0455
27	LMPI	Langgeng Makmur	0,0000012	0,0000013	0,0000012	513.547	452.694	411.945	411.144	-0,0752	-0,0514	-0,0010	250.433	242.108	260.559	239.440	-0,0103	0,0233	-0,0261	-0,0649	-0,0746	0,0251
28	LMSH	Lionmesh Prima	0,0000071	0,0000075	0,0000061	249.072	174.599	157.855	224.371	-0,5323	-0,1252	0,4085	24.106	20.877	19.349	17.643	-0,0231	-0,0114	-0,0105	-0,5092	-0,1137	0,4190
29	LPIN	Multi Prima Sejahtera	0,0000054	0,0000031	0,0000021	70.155	77.790	141.747	151.736	0,0411	0,1974	0,0209	19.685	19.173	24.662	44.251	-0,0028	0,0169	0,0410	0,0439	0,1804	-0,0201
30	MLBI	Multi Bintang Indonesia	0,0000004	0,0000005	0,0000004	2.988.501	2.696.318	3.263.311	3.389.736	-0,1310	0,2699	0,0556	382.051	209.771	286.846	572.397	-0,0772	0,0367	0,1255	-0,0537	0,2332	-0,0699
31	MLPL	Multipolar	0,0000000	0,0000000	0,0000000	17.074.247	17.866.942	17.814.235	17.077.396	0,0348	-0,0023	-0,0305	564.312	339.270	493.621	486.344	-0,0099	0,0068	-0,0003	0,0446	-0,0091	-0,0302
32	MRAT	Mustika Ratu	0,0000020	0,0000020	0,0000021	434.747	428.093	344.361	344.679	-0,0133	-0,1684	0,0007	226.132	241.743	237.744	234.735	0,0313	-0,0080	-0,0062	-0,0446	-0,1604	0,0069
33	MTDL	Metrodata Electronics	0,0000004	0,0000003	0,0000003	8.444.570	9.960.071	10.048.153	10.817.141	0,5532	0,0252	0,1984	1.250.755	1.712.995	1.689.395	1.895.046	0,1687	-0,0067	0,0531	0,3		

No.	KODE	Nama Perusahaan	Aktiva Tetap (PPEit)			PPEit/At-1			a1	a2	a3	NDAit = a1(1/At-1)+a2(ΔSalesit/At-1- ΔRecit/At-1) +a3 (PPEit/At-1)			Dait = (Tait/At-1) - NDAit		
			2015	2016	2017	2015	2016	2017				2015	2016	2017	2015	2016	2017
1	ADES	Akasha Wira International	284.380	374.177	478.184	0,5633	0,5728	0,6231	-2376,791	0,004	0,016	-0,0041	0,0136	0,0066	0,0243	-0,1103	-0,0702
2	AKPI	Argha Karya Prima	1.692.447	1.622.384	1.588.222	0,7600	0,5627	0,6071	-2376,791	0,004	0,016	0,0111	0,0084	0,0087	0,0024	-0,1354	-0,0591
3	AKRA	AKR Corporindo	4.469.498	4.561.738	4.214.694	0,3022	0,3001	0,2662	-2376,791	0,004	0,016	0,0043	0,0036	0,0048	0,0027	0,0128	0,0367
4	ARNA	Arwana Citramulia	884.792	858.698	833.705	0,7027	0,6002	0,5402	-2376,791	0,004	0,016	0,0083	0,0084	0,0075	-0,0382	-0,0132	-0,0849
5	ASGR	Astra Graphia	296.112	392.325	406.080	0,1813	0,2167	0,2356	-2376,791	0,004	0,016	0,0026	0,0021	0,0001	-0,0026	0,1196	-0,2300
6	ASII	Astra Inetrnational	41.702.000	43.237.000	48.402.000	0,1767	0,1762	0,1848	-2376,791	0,004	0,016	0,0025	0,0027	0,0032	0,0671	0,0779	0,0831
7	AUTO	Astra Otoparts	3.507.217	3.599.815	3.526.867	0,2439	0,2510	0,2414	-2376,791	0,004	0,016	0,0036	0,0041	0,0039	-0,0445	-0,0416	0,0002
8	BRNA	Berlina	1.202.090	1.196.817	1.126.410	0,9011	0,6573	0,5393	-2376,791	0,004	0,016	0,0127	0,0093	0,0074	0,1102	-0,0641	-0,0970
9	BTON	Betonjaya Manunggal	13.160	11.884	11.008	0,0756	0,0649	0,0621	-2376,791	0,004	0,016	-0,0131	-0,0120	-0,0119	0,0552	-0,0086	0,0407
10	DPNS	Duta Pertiwi Nusantara	12.324	11.928	11.012	0,0458	0,0435	0,0372	-2376,791	0,004	0,016	-0,0083	-0,0081	-0,0074	0,0273	-0,0053	0,0430
11	DVLA	Darya Varia	258.265	404.599	395.989	0,2089	0,2940	0,2586	-2376,791	0,004	0,016	0,0019	0,0032	0,0029	-0,0909	-0,0340	-0,0567
12	FAST	Fast Food Indonesia	377.532	410.374	441.382	0,1746	0,1776	0,1712	-2376,791	0,004	0,016	0,0021	0,0025	0,0024	-0,1025	-0,1206	-0,0799
13	GDST	Gunawan Dianjaya Steel	711.869	753.802	11.369	0,5255	0,6367	0,0090	-2376,791	0,004	0,016	0,0058	0,0077	-0,0002	-0,0182	-0,0581	-0,0142
14	ICBP	Indofood CBP Sukses M.	6.555.660	7.114.288	8.120.254	0,2632	0,2679	0,2810	-2376,791	0,004	0,016	0,0043	0,0045	0,0045	-0,0228	-0,0403	-0,0614
15	IMAS	Indomobil Sukses Internt.	4.593.404	3.864.990	4.638.599	0,1957	0,1555	0,1810	-2376,791	0,004	0,016	0,0034	0,0012	0,0027	-0,0376	-0,0060	0,1230
16	INAF	Indofarma	398.427	425.707	487.334	0,3192	0,2776	0,3527	-2376,791	0,004	0,016	0,0040	0,0030	0,0039	-0,1075	0,1894	-0,1462
17	INAI	Indal Alumindo Industry	231.998	240.068	226.999	0,2586	0,1805	0,1695	-2376,791	0,004	0,016	0,0025	0,0005	0,0002	0,0891	0,1365	-0,0111
18	INDF	Indofood Sukses Makmur	25.096.342	25.701.913	29.787.303	0,2920	0,2799	0,3625	-2376,791	0,004	0,016	0,0046	0,0046	0,0055	0,0030	-0,0284	-0,0234
19	INDS	Indospring	1.447.375	1.361.197	1.238.823	0,6341	0,5330	0,5001	-2376,791	0,004	0,016	0,0088	0,0076	0,0075	0,0008	-0,0267	-0,0916
20	JECC	Jembo Cable Company	396.189	408.722	567.615	0,3729	0,3009	0,3576	-2376,791	0,004	0,016	0,0044	0,0040	0,0046	0,1734	-0,0419	0,0494
21	JPRS	Jaya Pari Steel	12.217	11.249	10.366	0,0329	0,0310	0,0295	-2376,791	0,004	0,016	-0,0077	-0,0062	-0,0050	-0,0255	-0,0616	-0,0473
22	KBLI	KMI Wire and Cable	552.111	560.535	1.043.802	0,4128	0,3612	0,5578	-2376,791	0,004	0,016	0,0055	0,0047	0,0080	0,0474	-0,0441	0,2017
23	KBRI	Kertas Basuki Rahmat	1.139.429	1.102.561	1.062.719	0,8769	0,7573	0,8409	-2376,791	0,004	0,016	0,0126	0,0104	0,0115	-0,0474	-0,1420	-0,1286
24	KLBF	Kalbe Farma	3.938.494	4.555.756	10.043.951	0,3170	0,3326	0,6597	-2376,791	0,004	0,016	0,0051	0,0054	0,0106	-0,0351	0,0087	0,0179
25	KONI	Perdana Bangun Pusaka	28.248	27.357	21.479	0,2387	0,2138	0,1798	-2376,791	0,004	0,016	-0,0162	-0,0154	-0,0169	0,0854	-0,1188	-0,0366
26	LION	Lion Metal Works	112.955	120.394	97.578	0,1882	0,1883	0,1423	-2376,791	0,004	0,016	-0,0010	-0,0009	-0,0014	-0,0154	-0,0249	-0,0091
27	LMPI	Langgeng Makmur	261.751	261.612	262.153	0,3236	0,3299	0,3235	-2376,791	0,004	0,016	0,0020	0,0020	0,0023	-0,0155	-0,0208	-0,0210
28	LMSH	Lionmesh Prima	27.800	61.896	55.857	0,1987	0,4627	0,3430	-2376,791	0,004	0,016	-0,0158	-0,0108	-0,0074	-0,0564	-0,0005	-0,0056
29	LPIN	Multi Prima Sejahtera	69.344	136.749	135.969	0,3736	0,4220	0,2846	-2376,791	0,004	0,016	-0,0067	0,0001	-0,0005	-0,1648	-0,1469	-0,0991
30	MLBI	Multi Bintang Indonesia	1.266.072	1.278.015	1.364.086	0,5675	0,6083	0,5996	-2376,791	0,004	0,016	0,0078	0,0095	0,0083	-0,1941	-0,1375	-0,0130
31	MLPL	Multipolar	3.550.288	3.353.565	3.999.600	0,1557	0,1475	0,1658	-2376,791	0,004	0,016	0,0026	0,0022	0,0024	-0,0435	-0,0183	-0,0603
32	MRAT	Mustika Ratu	70.599	64.730	62.836	0,1415	0,1302	0,1301	-2376,791	0,004	0,016	-0,0027	-0,0033	-0,0028	0,0154	0,0206	0,0194
33	MTDL	Metrodata Electronics	104.526	170.453	23.549	0,0382	0,0487	0,0061	-2376,791	0,004	0,016	0,0013	0,0002	0,0001	0,2301	-0,1064	0,0739
34	MYOR	Mayora Indah	11.342.716	12.922.422	14.915.850	1,1022	1,1393	1,1543	-2376,791	0,004	0,016	0,0175	0,0189	0,0185	-0,1215	0,0416	0,0043
35	RICY	Ricky Putra Globalindo	338.072	332.511	323.156	0,2888	0,2775	0,2508	-2376,791	0,004	0,016	0,0024	0,0027	0,0034	-0,0773	-0,0604	-0,1573
36	ROTI	Nippon Indosari	1.821.378	1.842.722	1.993.663	0,8500	0,6809	0,6828	-2376,791	0,004	0,016	0,0130	0,0105	0,0100	-0,1491	-0,0664	-0,0943
37	SCCO	Supreme Cable Manufact.	317.988	322.518	1.687.349	0,1920	0,1819	0,6887	-2376,791	0,004	0,016	0,0015	0,0023	0,0109	-0,0290	-0,1041	0,6553
38	SKLT	Sekar Laut	148.557	299.674	311.810	0,4480	0,7947	0,5487	-2376,791	0,004	0,016	0,0007	0,0071	0,0051	-0,0352	0,4371	0,0167
39	SMAR	Sinar Mas Agro	10.736.651	11.165.271	11.512.960	0,5042	0,4661	0,4404	-2376,791	0,004	0,016	0,0085	0,0062	0,0077	-0,0446	0,1561	-0,0526
40	SMGR	Semen Indonesia	25.167.683	30.864.750	32.523.310	0,7334	0,8090	0,7354	-2376,791	0,004	0,016	0,0116	0,0128	0,0118	-0,0882	-0,0340	-0,0352
41	SMSM	Selamat Sempurna	714.935	658.258	683.803	0,4087	0,2965	0,3033	-2376,791	0,004	0,016	0,0055	0,0036	0,0045	-0,4888	-0,0524	0,0475
42	SPMA	Suprama	1.439.722	1.430.165	1.393.422	0,6882	0,6544	0,6454	-2376,791	0,004	0,016	0,0101	0,0100	0,0095	-0,0718	-0,0965	-0,0275
43	SRSN	Indo Acidatama	125.627	220.066	211.756	0,2711	0,3833	0,2953	-2376,791	0,004	0,016	-0,0005	0,0018	0,0017	0,2007	-0,0938	-0,1026
44	TBLA	Tunas Baru Lampung	4.433.234	5.472.981	6.192.524	0,6049	0,5895	0,4916	-2376,791	0,004	0,016	0,0088	0,0095	0,0083	0,1197	0,2268	0,2001
45	TCID	Mandom Indonesia	902.695	935.345	964.643	0,4871	0,4492	0,4415	-2376,791	0,004	0,016	0,0062	0,0067	0,0062	0,2206	-0,0612	-0,0497
46	TIRT	Tirta Mahakam Resources	198.328	241.726	253.720	0,2779	0,3167	0,3109	-2376,791	0,004	0,016	0,0014	0,0020	0,0017	0,0003	0,0420	0,0150
47	TRIS	Trisula International	428.277	462.578	356.846	0,8175	0,8054	0,5578	-2376,791	0,004	0,016	0,0094	0,0090	0,0046	-0,0543	0,0074	-0,0431
48	TURI	Tunas Ridean	1.773.530	1.860.835	2.039.469	0,4475	0,4266	0,4097	-2376,791	0,004	0,016	0,0056	0,0084	0,0064	0,0430	0,0075	0,0406
49	UNTR	United Tractors	12.659.736	12.072.399	16.374.852	0,2100	0,1956	0,2559	-2376,791	0,004	0,016	0,0027	0,0026	0,0052	-0,0523	-0,0805	-0,0779
50	YPAS	Yanaprima Hastapersada	166.691	153.610	145.776	0,5201	0,5502	0,5201	-2376,791	0,004	0,016	-0,0007	0,0003	-0,0011	-0,1366	0,0297	0,0447