

LAMPIRAN

Lampiran 1. Tabulasi Data Manajemen Laba Riil

No.	KODE	Nama Perusahaan	Manajemen Laba Riil				
			2014	2015	2016	2017	2018
1	ADES	Akasha Wira International	(0,4832)	(0,4589)	(0,4094)	(0,4542)	(0,3572)
2	AKRA	AKR Corporindo	(0,6256)	(0,6533)	(0,6502)	(0,5253)	(0,4198)
3	ASGR	Astra Graphia	(0,6088)	(0,5714)	(0,5592)	(0,6852)	(0,4195)
4	AUTO	Astra Otoparts	(0,3656)	(0,4050)	(0,4233)	(0,4129)	(0,4248)
5	FAST	Fast Food Indonesia	(0,7019)	(0,7230)	(0,7144)	(0,6908)	(0,6928)
6	ICBP	Indofood Sukses M. CBP	(0,4618)	(0,4775)	(0,5082)	(0,5057)	(0,4965)
7	INAI	Indal Alumindo Industry	(0,3656)	(0,3446)	(0,4016)	(0,5082)	(0,4742)
8	JECC	Jembo Cable Company	(0,4804)	(0,5833)	(0,4816)	(0,4881)	(0,4410)
9	KBLI	KMI Wire and Cable	(0,7095)	(0,7350)	(0,6364)	(0,5880)	(0,4231)
10	LPIN	Multi Prima Sejahtera	(0,2762)	(0,2861)	(0,2125)	(0,2185)	(0,2747)
11	ROTI	Nippon Indosari	(0,3531)	(0,3755)	(0,3722)	(0,4025)	(0,3326)
12	SMGR	Semen Baturaja	(0,3608)	(0,3909)	(0,3890)	(0,3522)	(0,3330)
13	YPAS	Yanaprima Hastapersada	(0,3791)	(0,6333)	(0,6154)	(0,4612)	(0,4516)
14	ALMI	Alumindo Light Metal	(0,5077)	(0,4477)	(0,6794)	(0,5846)	(0,4586)
15	ARNA	Arwana Citramulia	(0,4595)	(0,5452)	(0,4690)	(0,4064)	(0,4399)

16	BATA	Sepatu Bata	(0,4974)	(0,5275)	(0,5628)	(0,5636)	(0,5246)
17	EKAD	Ekadharna Inetrnational	(0,4795)	(0,4857)	(0,3931)	(0,3647)	(0,3606)
18	IKAI	Intikeramik Alamsari	(0,2850)	(0,3196)	(0,3801)	(0,3507)	(0,1857)
19	RDTX	Roda Vivatex	(0,2070)	(0,2422)	(0,2779)	(0,2308)	(0,2181)
20	SMBR	Semen Baturaja	(0,2923)	(0,2832)	(0,2834)	(0,2715)	(0,2453)
21	SSTM	Sunson Textile Manufac	(0,3883)	(0,3959)	(0,3988)	(0,4112)	(0,4577)
22	TRST	Trias Sentosa	(0,3384)	(0,3664)	(0,4096)	(0,3907)	(0,3564)

Lampiran 2. Tabulasi Data Kompensasi Eksekutif

No.	Tahun	KODE	Nama Perusahaan	Kompensasi Eksekutif	LN_Kompensasi Eksekutif
1	2014	ADES	Akasha Wira International	5.808.000.000	22,48
2		AKRA	AKR Corporindo	10.456.743.000	23,07
3		ASGR	Astra Graphia	281.148.000.000	26,36
4		AUTO	Astra Otoparts	28.247.300.000	24,06
5		FAST	Fast Food Indonesia	68.458.563.000	24,95
6		ICBP	Indofood CBP Sukses M.	177.125.000.000	25,90
7		INAI	Indal Alumindo Industry	4.700.000.000	22,27
8		JECC	Jembo Cable Company	2.466.609.000	21,63
9		KBLI	KMI Wire and Cable	11.546.187.826	23,17
10		LPIN	Multi Prima Sejahtera	4.462.871.500	22,22
11		ROTI	Nippon Indosari	1.992.852.410	21,41
12		SMGR	Semen Baturaja	81.328.921.000	25,12
13		YPAS	Yanaprima Hastapersada	897.000.000	20,61
14		ALMI	Alumindo Light Metal	17.474.552.527	23,58
15		ARNA	Arwana Citramulia	7.530.000.000	22,74
16		BATA	Sepatu Bata	10.290.000.000	23,05
17		EKAD	Ekadharna Inetrnational	3.896.478.000	22,08
18		IKAI	Intikeramik Alamsari	3.890.245.000	22,08
19		RDTX	Roda Vivatex	8.896.784.000	22,91
20		SMBR	Semen Baturaja	104.205.562.000	25,37
21		SSTM	Sunson Textile Manufac	1.226.000.000	20,93
22		TRST	Trias Sentosa	4.631.401.569	22,26
1	2015	ADES	Akasha Wira International	5.379.000.000	22,41
2		AKRA	AKR Corporindo	13.991.595.000	23,36
3		ASGR	Astra Graphia	296.617.000.000	26,42
4		AUTO	Astra Otoparts	39.138.800.000	24,39
5		FAST	Fast Food Indonesia	61.751.621.000	24,85
6		ICBP	Indofood CBP Sukses M.	194.598.000.000	25,99
7		INAI	Indal Alumindo Industry	4.582.908.000	22,25
8		JECC	Jembo Cable Company	4.961.010.000	22,32
9		KBLI	KMI Wire and Cable	14.748.903.807	23,41
10		LPIN	Multi Prima Sejahtera	4.735.655.701	22,28
11		ROTI	Nippon Indosari	2.111.125.548	21,47
12		SMGR	Semen Baturaja	71.436.355.000	24,99
13		YPAS	Yanaprima Hastapersada	793.000.000	20,49
14		ALMI	Alumindo Light Metal	18.601.345.451	23,65
15		ARNA	Arwana Citramulia	7.650.000.000	22,76
16		BATA	Sepatu Bata	579.000.000	20,18
17		EKAD	Ekadharna Inetrnational	4.700.000.000	22,27
18		IKAI	Intikeramik Alamsari	4.200.000.000	22,16
19		RDTX	Roda Vivatex	9.003.718.000	22,92

20		SMBR	Semen Baturaja	18.289.940.000	23,63
21		SSTM	Sunson Textile Manufac	1.032.000.000	20,75
22		TRST	Trias Sentosa	10.491.906.268	23,07
1	2016	ADES	Akasha Wira International	4.857.000.000	22,30
2		AKRA	AKR Corporindo	18.931.735.000	23,66
3		ASGR	Astra Graphia	281.527.000.000	26,36
4		AUTO	Astra Otoparts	41.868.500.000	24,46
5		FAST	Fast Food Indonesia	58.760.405.000	24,80
6		ICBP	Indofood CBP Sukses M.	219.617.000.000	26,12
7		INAI	Indal Alumindo Industry	4.804.860.000	22,29
8		JECC	Jembo Cable Company	4.265.873.000	22,17
9		KBLI	KMI Wire and Cable	15.145.459.854	23,44
10		LPIN	Multi Prima Sejahtera	8.008.872.500	22,80
11		ROTI	Nippon Indosari	2.391.506.631	21,60
12		SMGR	Semen Baturaja	91.632.377.000	25,24
13		YPAS	Yanaprima Hastapersada	881.000.000	20,60
14		ALMI	Alumindo Light Metal	18.331.643.501	23,63
15		ARNA	Arwana Citramulia	9.870.000.000	23,01
16		BATA	Sepatu Bata	579.000.000	20,18
17		EKAD	Ekadharna Inetrnational	5.500.000.000	22,43
18		IKAI	Intikeramik Alamsari	4.200.000.000	22,16
19		RDTX	Roda Vivatex	11.695.142.000	23,18
20		SMBR	Semen Baturaja	21.166.470.000	23,78
21		SSTM	Sunson Textile Manufac	1.032.000.000	20,75
22		TRST	Trias Sentosa	10.599.481.500	23,08
1	2017	ADES	Akasha Wira International	925.000.000	20,65
2		AKRA	AKR Corporindo	33.728.519.000	24,24
3		ASGR	Astra Graphia	308.553.000.000	26,46
4		AUTO	Astra Otoparts	78.811.000.000	25,09
5		FAST	Fast Food Indonesia	82.304.000.000	25,13
6		ICBP	Indofood CBP Sukses M.	235.650.000.000	26,19
7		INAI	Indal Alumindo Industry	4.971.000.000	22,33
8		JECC	Jembo Cable Company	8.510.000.000	22,86
9		KBLI	KMI Wire and Cable	25.602.000.000	23,97
10		LPIN	Multi Prima Sejahtera	8.008.872.500	22,80
11		ROTI	Nippon Indosari	3.077.217.293	21,85
12		SMGR	Semen Baturaja	93.776.162.000	25,26
13		YPAS	Yanaprima Hastapersada	595.000.000	20,20
14		ALMI	Alumindo Light Metal	18.364.663.797	23,63
15		ARNA	Arwana Citramulia	9.524.800.000	22,98
16		BATA	Sepatu Bata	588.554.000	20,19
17		EKAD	Ekadharna Inetrnational	5.200.000.000	22,37
18		IKAI	Intikeramik Alamsari	2.100.000.000	21,47
19		RDTX	Roda Vivatex	13.172.125.000	23,30
20		SMBR	Semen Baturaja	28.514.444.000	24,07

21		SSTM	Sunson Textile Manufac	1.032.000.000	20,75
22		TRST	Trias Sentosa	7.940.360.825	22,80
1	2018	ADES	Akasha Wira International	3.777.000.000	22,05
2		AKRA	AKR Corporindo	32.668.860.000	24,21
3		ASGR	Astra Graphia	300.338.000.000	26,43
4		AUTO	Astra Otoparts	76.935.000.000	25,07
5		FAST	Fast Food Indonesia	96.550.000.000	25,29
6		ICBP	Indofood CBP Sukses M.	245.257.000.000	26,23
7		INAI	Indal Alumindo Industry	5.504.000.000	22,43
8		JECC	Jembo Cable Company	8.797.000.000	22,90
9		KBLI	KMI Wire and Cable	39.695.000.000	24,40
10		LPIN	Multi Prima Sejahtera	4.754.757.500	22,28
11		ROTI	Nippon Indosari	7.515.866.185	22,74
12		SMGR	Semen Baturaja	67.624.975.000	24,94
13		YPAS	Yanaprima Hastapersada	660.000.000	20,31
14		ALMI	Alumindo Light Metal	13.288.428.492	23,31
15		ARNA	Arwana Citramulia	8.457.500.000	22,86
16		BATA	Sepatu Bata	418.046.000	19,85
17		EKAD	Ekadharna Inetrnational	5.600.000.000	22,45
18		IKAI	Intikeramik Alamsari	3.600.000.000	22,00
19		RDTX	Roda Vivatex	17.005.320.000	23,56
20		SMBR	Semen Baturaja	14.383.945.000	23,39
21		SSTM	Sunson Textile Manufac	1.032.000.000	20,75
22		TRST	Trias Sentosa	8.238.764.495	22,83

Lampiran 3. Tabulasi Data Kompensasi Saham

No.	Tahun	KODE	Nama Perusahaan	Kompensasi Saham Bonus	LN_Kompensasi Saham Bonus
1	2014	ADES	Akasha Wira International	38.000.000.000	24,36
2		AKRA	AKR Corporindo	412.207.762.000	26,74
3		ASGR	Astra Graphia	17.726.000.000	23,60
4		AUTO	Astra Otoparts	42.562.000.000	24,47
5		FAST	Fast Food Indonesia	39.902.770.000	24,41
6		ICBP	Indofood CBP Sukses M.	129.447.200.000	25,59
7		INAI	Indal Alumindo Industry	35.200.000.000	24,28
8		JECC	Jembo Cable Company	3.900.000.000	22,08
9		KBLI	KMI Wire and Cable	2.000.000.000	21,42
10		LPIN	Multi Prima Sejahtera	11.125.000.000	23,13
11		ROTI	Nippon Indosari	4.144.443.000	22,15
12		SMGR	Semen Baturaja	1.808.588.162	21,32
13		YPAS	Yanaprima Hastapersada	363.898.000	19,71
14		ALMI	Alumindo Light Metal	2.495.675.000	21,64
15		ARNA	Arwana Citramulia	2.346.528.180	21,58
16		BATA	Sepatu Bata	8.385.000.000	22,85
17	2015	EKAD	Ekadharma Inetrnational	6.987.750.000	22,67
18		IKAI	Intikeramik Alamsari	537.530.000	20,10
19		RDTX	Roda Vivatex	1.378.000.000	21,04
20		SMBR	Semen Baturaja	1.075.553.479	20,80
21		SSTM	Sunson Textile Manufac	2.737.646.000	21,73
22		TRST	Trias Sentosa	1.500.000.000	21,13
1	2015	ADES	Akasha Wira International	38.000.000.000	24,36
2		AKRA	AKR Corporindo	412.207.762.000	26,74
3		ASGR	Astra Graphia	17.726.000.000	23,60
4		AUTO	Astra Otoparts	42.562.000.000	24,47
5		FAST	Fast Food Indonesia	39.902.770.000	24,41
6		ICBP	Indofood CBP Sukses M.	129.447.200.000	25,59
7		INAI	Indal Alumindo Industry	35.200.000.000	24,28
8		JECC	Jembo Cable Company	3.900.000.000	22,08
9		KBLI	KMI Wire and Cable	2.000.000.000	21,42
10		LPIN	Multi Prima Sejahtera	11.125.000.000	23,13
11		ROTI	Nippon Indosari	4.144.443.000	22,15
12		SMGR	Semen Baturaja	1.808.588.162	21,32
13		YPAS	Yanaprima Hastapersada	363.898.000	19,71
14		ALMI	Alumindo Light Metal	2.495.675.000	21,64
15		ARNA	Arwana Citramulia	2.346.528.180	21,58
16		BATA	Sepatu Bata	8.385.000.000	22,85
17		EKAD	Ekadharma Inetrnational	6.987.750.000	22,67
18		IKAI	Intikeramik Alamsari	537.530.000	20,10
19		RDTX	Roda Vivatex	1.378.000.000	21,04
20		SMBR	Semen Baturaja	1.075.553.479	20,80
21	SSTM	Sunson Textile Manufac	2.737.646.000	21,73	

22		TRST	Trias Sentosa	1.500.000.000	21,13
1	2016	ADES	Akasha Wira International	38.000.000.000	24,36
2		AKRA	AKR Corporindo	625.519.060.000	27,16
3		ASGR	Astra Graphia	17.726.000.000	23,60
4		AUTO	Astra Otoparts	42.562.000.000	24,47
5		FAST	Fast Food Indonesia	13.167.305.000	23,30
6		ICBP	Indofood CBP Sukses M.	149.272.400.000	25,73
7		INAI	Indal Alumindo Industry	35.200.000.000	24,28
8		JECC	Jembo Cable Company	3.900.000.000	22,08
9		KBLI	KMI Wire and Cable	2.000.000.000	21,42
10		LPIN	Multi Prima Sejahtera	11.125.000.000	23,13
11		ROTI	Nippon Indosari	4.144.443.000	22,15
12		SMGR	Semen Baturaja	1.808.588.162	21,32
13		YPAS	Yanaprima Hastapersada	363.898.000	19,71
14		ALMI	Alumindo Light Metal	2.495.675.000	21,64
15		ARNA	Arwana Citramulia	2.346.528.180	21,58
16		BATA	Sepatu Bata	23.686.000.000	23,89
17		EKAD	Ekadharma Inetrnational	6.987.750.000	22,67
18		IKAI	Intikeramik Alamsari	537.530.000	20,10
19		RDTX	Roda Vivatex	1.378.000.000	21,04
20		SMBR	Semen Baturaja	1.075.553.479	20,80
21		SSTM	Sunson Textile Manufac	2.737.646.000	21,73
22		TRST	Trias Sentosa	1.500.000.000	21,13
1	2017	ADES	Akasha Wira International	38.000.000.000	24,36
2		AKRA	AKR Corporindo	736.740.000.000	27,33
3		ASGR	Astra Graphia	17.726.000.000	23,60
4		AUTO	Astra Otoparts	42.562.000.000	24,47
5		FAST	Fast Food Indonesia	14.850.000.000	23,42
6		ICBP	Indofood CBP Sukses M.	149.272.400.000	25,73
7		INAI	Indal Alumindo Industry	35.200.000.000	24,28
8		JECC	Jembo Cable Company	3.900.000.000	22,08
9		KBLI	KMI Wire and Cable	2.000.000.000	21,42
10		LPIN	Multi Prima Sejahtera	11.125.000.000	23,13
11		ROTI	Nippon Indosari	4.144.443.000	22,15
12		SMGR	Semen Baturaja	1.808.588.162	21,32
13		YPAS	Yanaprima Hastapersada	363.898.000	19,71
14		ALMI	Alumindo Light Metal	2.495.675.000	21,64
15		ARNA	Arwana Citramulia	2.346.528.180	21,58
16		BATA	Sepatu Bata	23.686.000.000	23,89
17		EKAD	Ekadharma Inetrnational	6.987.750.000	22,67
18		IKAI	Intikeramik Alamsari	537.530.000	20,10
19		RDTX	Roda Vivatex	1.378.000.000	21,04
20		SMBR	Semen Baturaja	1.075.553.479	20,80
21		SSTM	Sunson Textile Manufac	2.737.646.000	21,73
22		TRST	Trias Sentosa	1.500.000.000	21,13
1		ADES	Akasha Wira International	38.000.000.000	24,36
2		AKRA	AKR Corporindo	764.740.000.000	27,36
3		ASGR	Astra Graphia	17.726.000.000	23,60

4		AUTO	Astra Otoparts	42.562.000.000	24,47
5		FAST	Fast Food Indonesia	15.620.000.000	23,47
6		ICBP	Indofood CBP Sukses M.	149.272.400.000	25,73
7		INAI	Indal Alumindo Industry	35.200.000.000	24,28
8		JECC	Jembo Cable Company	3.900.000.000	22,08
9		KBLI	KMI Wire and Cable	2.000.000.000	21,42
10		LPIN	Multi Prima Sejahtera	11.125.000.000	23,13
11	2018	ROTI	Nippon Indosari	4.144.443.000	22,15
12		SMGR	Semen Baturaja	1.808.588.162	21,32
13		YPAS	Yanaprima Hastapersada	363.898.000	19,71
14		ALMI	Alumindo Light Metal	2.495.675.000	21,64
15		ARNA	Arwana Citramulia	2.346.528.180	21,58
16		BATA	Sepatu Bata	23.686.000.000	23,89
17		EKAD	Ekadharma Inetrnational	6.987.750.000	22,67
18		IKAI	Intikeramik Alamsari	537.530.000	20,10
19		RDTX	Roda Vivatex	1.378.000.000	21,04
20		SMBR	Semen Baturaja	1.075.553.479	20,80
21		SSTM	Sunson Textile Manufac	2.737.646.000	21,73
22		TRST	Trias Sentosa	1.500.000.000	21,13

Lampiran 4. Tabulasi Data Jumlah Komite Audit

No.	Tahun	KODE	Nama Perusahaan	Jumlah Komite Audit	Pendidikan	LBM Pendidikan KA
1	2014	ADES	Akasha Wira International	3	3	1,000
2		AKRA	AKR Corporindo	3	2	0,667
3		ASGR	Astra Graphia	3	3	1,000
4		AUTO	Astra Otoparts	3	3	1,000
5		FAST	Fast Food Indonesia	3	3	1,000
6		ICBP	Indofood CBP Sukses M.	3	2	0,667
7		INAI	Indal Alumindo Industry	3	3	1,000
8		JECC	Jembo Cable Company	3	3	1,000
9		KBLI	KMI Wire and Cable	3	3	1,000
10		LPIN	Multi Prima Sejahtera	3	3	1,000
11		ROTI	Nippon Indosari	3	3	1,000
12		SMGR	Semen Baturaja	4	2	0,500
13		YPAS	Yanaprima Hastapersada	3	3	1,000
14		ALMI	Alumindo Light Metal	3	2	0,667
15		ARNA	Arwana Citramulia	4	2	0,500
16		BATA	Sepatu Bata	3	3	1,000
17		EKAD	Ekadharna Inetrnational	3	3	1,000
18		IKAI	Intikeramik Alamsari	3	2	0,667
19		RDTX	Roda Vivatex	3	2	0,667
20		SMBR	Semen Baturaja	3	2	0,667
21		SSTM	Sunson Textile Manufac	3	2	0,667
22		TRST	Trias Sentosa	3	3	1,000
1	2015	ADES	Akasha Wira International	3	3	1,000
2		AKRA	AKR Corporindo	3	2	0,667
3		ASGR	Astra Graphia	3	3	1,000
4		AUTO	Astra Otoparts	3	3	1,000
5		FAST	Fast Food Indonesia	3	3	1,000
6		ICBP	Indofood CBP Sukses M.	3	2	0,667
7		INAI	Indal Alumindo Industry	3	3	1,000
8		JECC	Jembo Cable Company	3	3	1,000
9		KBLI	KMI Wire and Cable	3	3	1,000
10		LPIN	Multi Prima Sejahtera	3	3	1,000
11		ROTI	Nippon Indosari	3	3	1,000
12		SMGR	Semen Baturaja	4	2	0,500
13		YPAS	Yanaprima Hastapersada	3	3	1,000
14		ALMI	Alumindo Light Metal	3	2	0,667
15		ARNA	Arwana Citramulia	4	2	0,500
16		BATA	Sepatu Bata	3	3	1,000
17		EKAD	Ekadharna Inetrnational	3	3	1,000
18		IKAI	Intikeramik Alamsari	3	2	0,667
19		RDTX	Roda Vivatex	3	2	0,667

20		SMBR	Semen Baturaja	3	2	0,667	
21		SSTM	Sunson Textile Manufac	3	2	0,667	
22		TRST	Trias Sentosa	3	3	1,000	
1	2016	ADES	Akasha Wira International	3	3	1,000	
2		AKRA	AKR Corporindo	4	2	0,500	
3		ASGR	Astra Graphia	3	3	1,000	
4		AUTO	Astra Otoparts	3	3	1,000	
5		FAST	Fast Food Indonesia	3	3	1,000	
6		ICBP	Indofood CBP Sukses M.	3	3	1,000	
7		INAI	Indal Alumindo Industry	3	3	1,000	
8		JECC	Jembo Cable Company	3	3	1,000	
9		KBLI	KMI Wire and Cable	3	3	1,000	
10		LPIN	Multi Prima Sejahtera	3	3	1,000	
11		ROTI	Nippon Indosari	3	3	1,000	
12		SMGR	Semen Baturaja	4	2	0,500	
13		YPAS	Yanaprima Hastapersada	3	3	1,000	
14		ALMI	Alumindo Light Metal	3	2	0,667	
15		ARNA	Arwana Citramulia	4	2	0,500	
16		BATA	Sepatu Bata	3	3	1,000	
17		EKAD	Ekadharma Inetrnational	3	3	1,000	
18		IKAI	Intikeramik Alamsari	3	2	0,667	
19		RDTX	Roda Vivatex	3	2	0,667	
20			SMBR	Semen Baturaja	3	2	0,667
21			SSTM	Sunson Textile Manufac	3	2	0,667
22			TRST	Trias Sentosa	3	3	1,000
1	2017	ADES	Akasha Wira International	3	3	1,000	
2		AKRA	AKR Corporindo	4	2	0,500	
3		ASGR	Astra Graphia	3	3	1,000	
4		AUTO	Astra Otoparts	3	3	1,000	
5		FAST	Fast Food Indonesia	3	3	1,000	
6		ICBP	Indofood CBP Sukses M.	3	3	1,000	
7		INAI	Indal Alumindo Industry	3	3	1,000	
8		JECC	Jembo Cable Company	3	3	1,000	
9		KBLI	KMI Wire and Cable	3	3	1,000	
10		LPIN	Multi Prima Sejahtera	3	3	1,000	
11		ROTI	Nippon Indosari	3	3	1,000	
12		SMGR	Semen Baturaja	4	2	0,500	
13		YPAS	Yanaprima Hastapersada	3	3	1,000	
14		ALMI	Alumindo Light Metal	3	2	0,667	
15		ARNA	Arwana Citramulia	4	2	0,500	
16		BATA	Sepatu Bata	3	3	1,000	
17		EKAD	Ekadharma Inetrnational	3	3	1,000	
18		IKAI	Intikeramik Alamsari	3	2	0,667	
19		RDTX	Roda Vivatex	3	2	0,667	
20			SMBR	Semen Baturaja	3	2	0,667

21		SSTM	Sunson Textile Manufac	3	2	0,667	
22		TRST	Trias Sentosa	3	3	1,000	
1	2018	ADES	Akasha Wira International	3	3	1,000	
2		AKRA	AKR Corporindo	4	2	0,500	
3		ASGR	Astra Graphia	3	3	1,000	
4		AUTO	Astra Otoparts	3	3	1,000	
5		FAST	Fast Food Indonesia	3	3	1,000	
6		ICBP	Indofood CBP Sukses M.	3	3	1,000	
7		INAI	Indal Alumindo Industry	3	3	1,000	
8		JECC	Jembo Cable Company	3	3	1,000	
9		KBLI	KMI Wire and Cable	3	3	1,000	
10		LPIN	Multi Prima Sejahtera	3	3	1,000	
11		ROTI	Nippon Indosari	3	3	1,000	
12		SMGR	Semen Baturaja	4	2	0,500	
13		YPAS	Yanaprima Hastapersada	3	3	1,000	
14		ALMI	Alumindo Light Metal	3	2	0,667	
15		ARNA	Arwana Citramulia	4	2	0,500	
16		BATA	Sepatu Bata	3	3	1,000	
17		EKAD	Ekadharna Inetrnational	3	3	1,000	
18		IKAI	Intikeramik Alamsari	3	2	0,667	
19		RDTX	Roda Vivatex	3	2	0,667	
20		SMBR	Semen Baturaja	3	2	0,667	
21			SSTM	Sunson Textile Manufac	3	2	0,667
22			TRST	Trias Sentosa	3	3	1,000

No.	KODE	Nama Perusahaan	Jumlah Rapat Komite Audit				
			2014	2015	2016	2017	2018
1	ADES	Akasha Wira International	4	4	2	2	2
2	AKRA	AKR Corporindo	4	5	4	4	4
3	ASGR	Astra Graphia	20	18	20	20	20
4	AUTO	Astra Otoparts	7	6	7	7	7
5	FAST	Fast Food Indonesia	4	4	4	4	4
6	ICBP	Indofood CBP Sukses M.	7	7	7	7	7
7	INAI	Indal Alumindo Industry	4	4	4	4	4
8	JECC	Jembo Cable Company	16	14	16	16	16
9	KBLI	KMI Wire and Cable	4	4	4	4	4
10	LPIN	Multi Prima Sejahtera	2	2	4	4	4
11	ROTI	Nippon Indosari	4	4	4	4	4
12	SMGR	Semen Baturaja	12	12	24	24	24
13	YPAS	Yanaprima Hastapersada	5	4	5	5	5
14	ALMI	Alumindo Light Metal	6	6	5	8	6
15	ARNA	Arwana Citramulia	8	12	17	19	16
16	BATA	Sepatu Bata	8	8	8	10	12
17	EKAD	Ekadharm Inetrnational	12	12	14	12	16
18	IKAI	Intikeramik Alamsari	8	8	8	10	12
19	RDTX	Roda Vivatex	4	6	7	6	8
20	SMBR	Semen Baturaja	12	12	14	14	16
21	SSTM	Sunson Textile Manufac	8	6	6	8	8
22	TRST	Trias Sentosa	8	8	12	12	15

Lampiran 5. Perusahaan melaporkan laporan keuangan dalam bentuk dolar

**PT BARITO PACIFIC Tbk DAN ENTITAS ANAK
CATATAN ATAS LAPORAN KEUANGAN KONSOLIDASIAN PADA 31 MARET 2017 DAN 31 DESEMBER 2016
SERTA UNTUK PERIODE TIGA BULAN YANG BERAKHIR 31 MARET 2017 DAN 2016
(TIDAK DIAUDIT)**

34. SIFAT DAN TRANSAKSI PIHAK BERELASI

Sifat Pihak Berelasi

- Magna Resources Corporation Pte. Ltd. (MRC) merupakan pemegang saham utama Perusahaan.
- PT Petrogas Pantai Madura (PPM) merupakan entitas asosiasi.
- PT Synthetic Rubber Indonesia (SRI) adalah entitas asosiasi dari SMI.

Transaksi Pihak Berelasi

Dalam kegiatan usahanya, Grup melakukan transaksi tertentu dengan pihak-pihak berelasi, yang meliputi antara lain:

Grup memberikan manfaat untuk anggota Dewan Komisaris dan Direksi sebagai berikut:

	2017 Tiga bulan (Tidak diaudit) US\$ '000	2016 Tiga bulan (Tidak diaudit) US\$ '000
Komisaris		
Imbalan kerja jangka pendek		
Gaji	382	388
Direktur		
Imbalan kerja jangka pendek		
Gaji	1.575	1.460
Tunjangan lainnya	117	109
Jumlah	1.692	1.569

Lampiran 6. Perusahaan tidak memiliki data lengkap (Tidak terdapat Kompensasi Eksekutif)

The original financial statements included herein are in the Indonesian language.

PT HEXINDO ADIPERKASA Tbk
CATATAN ATAS LAPORAN KEUANGAN
Untuk Kuartal Pertama yang Berakhir pada
Tanggal 30 Juni 2017 dan 31 Maret 2017
(Disajikan dalam Dolar Amerika Serikat,
Kecuali Dinyatakan Lain)

PT HEXINDO ADIPERKASA Tbk
NOTES TO THE FINANCIAL STATEMENTS
For the First Quarter As of
June 30, 2017 and March 31, 2017
(Expressed in United States Dollar,
Unless Otherwise Stated)

1. UMUM (lanjutan)

c. Dewan Komisaris dan Direksi, Komite Audit dan Karyawan (lanjutan)

Susunan Dewan Komisaris dan Direksi Perusahaan pada tanggal 30 Juni 2017 dan 31 Maret 2017 adalah sebagai berikut:(lanjutan)

<u>Dewan Komisaris:</u>	<u>31 Maret 2017/March 31, 2017</u>
Komisaris Utama	Harry Danui
Komisaris	Toto Wahyudiyanto

<u>Dewan Direksi:</u>	
Direktur Utama	Kardinal Alamsyah Karim, MM.
Direktur	Masaaki Hirose
Direktur	Naoyuki Miyauchi
Direktur	Kouji Sato
Direktur	Atsuo Hashimoto
Direktur	Syamsu Anwar
Direktur	Shunya Hashimoto
Direktur	Djonggi TP. Gultom

Susunan Komite Audit Perusahaan pada tanggal 30 Juni 2017 dan 31 Maret 2017 adalah sebagai berikut:

Ketua	Toto Wahyudiyanto
Anggota	Djoko Sutardjo
Anggota	Dedi Djuanda

Pembentukan Komite Audit Perusahaan telah sesuai dengan Peraturan Badan Pengawas Pasar Modal dan Lembaga Keuangan ("BAPEPAM-LK", yang fungsinya dialihkan kepada Otoritas Jasa Keuangan ("OJK") pada tanggal 1 Januari 2013) No. IX.1.5.

Manajemen kunci Perusahaan mencakup Dewan Direksi dan Komisaris. Total beban kompensasi bagi manajemen kunci Perusahaan pada tanggal-tanggal 30 Juni 2017 dan 31 Maret 2017 dijelaskan pada Catatan 6.

Pada tanggal 30 Juni 2017 and 31 Maret 2017, Perusahaan memiliki masing-masing 1.511 dan 1.471 orang karyawan tetap (tidak diaudit).

1. GENERAL (continued)

c. The Boards of Commissioners and Directors, Audit Committee and Employees (continued)

The composition of the Company's Boards of Commissioners and Directors as of June 30, 2017 and March 31, 2016 is as follows:(continued)

<u>Board of Commissioners:</u>
President Commissioner
Commissioner

<u>Board of Directors:</u>
President Director
Director
Director
Director
Director
Director
Director

The composition of the Company's Audit Committee as of June 30,2017 and March 31, 2017 is as follows:

		Chairman
		Member
		Member

The establishment of the Company's Audit Committee is in compliance with Capital Market and Financial Institution Supervisory Agency ("BAPEPAM-LK", which function has been transferred to Financial Service Authority ("OJK") starting on January 1, 2013) Regulation No. IX.1.5.

Key management of the Company includes the Boards of Directors and Commissioners. Total compensation expenses for the key management of the Company for the dates June 30, 2017 and March 31, 2017 are described in Note 6.

As of June 30, 2017 and March 31, 2017, the Company has 1,511 and 1,471 permanent employees, respectively (unaudited).

Lampiran 7. Statistic Deskriptif

De scriptive Sta tistics

	N	Minimum	Maximum	Mean	Std. Deviation
LN_Kompensasi Eksekutif	110	19.85	26.46	23.1230	1.69437
LN_Kompensasi Saham Bonus	110	19.71	27.36	22.6012	1.81206
LBM Pendidikan KA	110	.5000	1.0000	.853030	.1938554
Jml Rapat KA	110	2	24	8.61	5.434
Manajemen Laba Riil	110	-.7350	-.1857	-.443274	.1311437
Valid N (listwise)	110				

Lampiran 8. Uji Normalitas Data

One-Sa mple Kolmogorov-Smirnov Test

		Unstandar diz ed Residual
N		110
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.12000580
Most Extreme Differences	Absolute	.065
	Positive	.040
	Negative	-.065
Kolmogorov-Smirnov Z		.687
Asymp. Sig. (2-tailed)		.733

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 9. Uji Multikolinearitas

Coefficients^a

Model	Collinearity Statistics	
	Tolerance	VIF
1 LN_Kompensasi Eksekutif	.918	1.089
LN_Kompensasi Saham Bonus	.980	1.020
LBM Pendidikan KA	.876	1.141
Jml Rapat KA	.924	1.082

a. Dependent Variable: Manajemen Laba Riil

Lampiran 10. Uji Autokorelasi

Model Summary^b

Model	R	Durbin-Watson
1	a	1.920

a. Predictors: (Constant), Jml Rapat KA, LN_ Kompensasi Eksekutif, LN_Kompensasi Saham Bonus, LBM Pendidikan KA

b. Dependent Variable: Manajemen Laba Riil

Lampiran 11. Uji Heteroskedastisitas

Coefficients^a

Model	Instandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.117	.135		.863	.390
LN_Kompensasi Eksekutif	.007	.004	.160	1.638	.104
LN_Kompensasi Saham Bonus	-.007	.004	-.176	-1.861	.066
LBM Pendidikan KA	.003	.037	.008	.077	.939
Jml Rapat KA	-.003	.001	-.190	-1.942	.055

a. Dependent Variable: Abs_res

Lampiran 12. Persamaan Regresi Berganda

Coefficients^a

Model	Instandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-1.056	.235		-4.494	.000
LN_Kompensasi Eksekutif	.017	.007	.213	2.291	.024
LN_Kompensasi Saham Bonus	.015	.007	.209	2.315	.023
LBM Pendidikan KA	-.140	.065	-.208	-2.175	.032
Jml Rapat KA	.001	.002	.041	.443	.659

a. Dependent Variable: Manajemen Laba Riil

Lampiran 13. Hasil Uji Signifikansi Secara Simultan

ANOVA^b

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.305	4	.076	5.099	.001 ^a
Residual	1.570	105	.015		
Total	1.875	109			

a. Predictors: (Constant), Jml Rapat KA, LN_Kompensasi Eksekutif, LN_Kompensasi Saham Bonus, LBM Pendidikan KA

b. Dependent Variable: Manajemen Laba Riil

Lampiran 14. Koefisien Determinasi (R²)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.403 ^a	.163	.131	.1222703

- a. Predictors: (Constant), Jml Rapat KA, LN_ Kompensas i Eksekutif, LN_ Kompensasi Saham Bonus, LBM Pendidikan KA
- b. Dependent Variable: Manajemen Laba Riil