

LAMPIRAN

Lampiran 1 Daftar Sampel Perusahaan

Berikut perusahaan Manufaktur yang terdaftar di BEI :

NO	KODE	NAMA PERUSAHAAN
1	ADES	Akasha Wira International Tbk Tbk
2	AGII	PT Aneka Gas Industri Tbk.
3	AKPI	Argha Karya Prima Ind. Tbk
4	ALKA	Alakasa Industrindo Tbk
5	ALDO	Alkindo Naratama Tbk
6	AMIN	PT Ateliers Mecaniques D Indonesie Tbk.
7	ARNA	Arwana Citramulia Tbk
8	ASII	Astra International Tbk
9	AUTO	Astra Otoparts Tbk
10	BATA	Sepatu Bata Tbk
11	BIMA	Primarindo Asia Infrastructure Tbk
12	BOLT	PT Garuda Metalindo Tbk.
13	BUDI	PT Budi Starch & Sweetener Tbk.
14	CEKA	PT Wilmar Cahaya Indonesia Tbk.
15	CINT	PT Chitose Internasional Tbk
16	CPIN	Charoen Pokphand Indonesia Tbk
17	DLTA	Delta Djakarta Tbk
18	DVLA	Darya-Varia Laboratoria Tbk
19	EKAD	Ekadharna International Tbk
20	FASW	Fajar Surya Wisesa Tbk
21	GGRM	Gudang Garam Tbk
22	HMSP	HM Sampoerna Tbk
23	ICBP	Indofood CBP Sukses Makmur Tbk
24	IGAR	Champion Pacific Indonesia Tbk
25	IMPC	PT Impack Pratama Industri Tbk
26	INAI	Indal Aluminium Industry Tbk
27	INCI	Intanwijaya Internasional Tbk
28	INDS	Indospring Tbk
29	INTP	Indocement Tunggul Prakarsa Tbk
30	ISSP	PT Steel Pipe Industry of Indonesia Tbk
31	JECC	Jembo Cable Company Tbk
32	JPFA	JAPFA Comfeed Indonesia Tbk
33	KAEF	Kimia Farma Tbk.
34	KBLI	KMI Wire and Cable Tbk
35	KDSI	Kedawung Setia Industrial Tbk

36	KINO	PT Kino Indonesia Tbk
37	KLBF	Kalbe Farma Tbk
38	LION	Lion Metal Works Tbk
39	LPIN	Multi Prima Sejahtera Tbk
40	MAIN	Malindo Feedmill Tbk
41	MARK	PT Mark Dynamics Indonesia Tbk
42	MERK	Merck Tbk
43	MLIA	Mulia Industrindo Tbk
44	MYOR	Mayora Indah Tbk
45	PBID	PT Panca Budi Idaman Tbk
46	PICO	Pelangi Indah Canindo Tbk
47	PYFA	Pyridam Farma Tbk
48	RICY	Ricky Putra Globalindo Tbk
49	ROTI	PT Nippon Indosari Corpindo Tbk
50	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
51	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk
52	SKBM	Sekar Bumi Tbk
53	SKLT	Sekar Laut Tbk
54	SMBR	PT Semen Baturaja (Persero) Tbk
55	SMGR	Semen Indonesia (Persero) Tbk
56	SMSM	Selamat Sempurna Tbk
57	SPMA	Suparma Tbk
58	SRSN	Indo Acidatama Tbk
59	STAR	PT Buana Artha Anugerah Tbk.
60	STTP	PT Siantar Top Tbk
61	TALF	PT Tunas Alfin Tbk
62	TCID	Mandom Indonesia Tbk
63	TOTO	Surya Toto Indonesia Tbk
64	TRIS	Trisula International Tbk
65	TRST	Trias Sentosa Tbk
66	TSPC	Tempo Scan Pacific Tbk
67	UNIT	Nusantara Inti Corpora Tbk
68	UNVR	Unilever Indonesia Tbk
69	WIIM	Wismilak Inti Makmur Tbk
70	WSBP	PT Waskita Beton Precast Tbk

Perusahaan Manufaktur yang terdaftar di Bursa Malaysia

71	ANALABS	Analabs Resources Berhad
72	AFHB	Apollo Food Holdings Berhads
73	AFCB	Asia File Corporation Bhd

74	ATNO	Astino Berhad
75	BERA	Bermaz Auto Berhad
76	BOIL	Boilermech HOLDINGS BERHAD
77	BONI	Bonia Corporation Berhad
78	BPPL	Bp.Plastics Holding Bhd
79	CIHB	C.I. Holding Berhad
80	CABC	Cab Cakaran Corporation Berhad
81	CNON	Can One Berhad
82	CMSM	Cahaya Mata Sarawak
83	CBMS	Carlsberg Brewery Malaysia Bhd
84	CHIU	Chin Hin Group Berhad
85	CWHB	Chin Well Holdings Distinction
86	CSCB	Classic Scenic Berhad
87	CCLD	Cocoaland Holdings Berhad
88	CSTH	Csc Steel Holdings Berhad
89	DNCO	Dancomech Holdings Berhad
90	DELM	Dksh Holdings (Malaysia) Berhad
91	DOMN	Dominant Enterprise Berhad
92	DBMS	Dutch Lady Milk Industries Berhad
93	DUFU	Dufu Technology Corp. Berhad
94	EITA	Eita Resources Berhad
95	ESTH	Esthetics International Group Berhad
96	FVCO	Favelle Favco
97	FIBN	Fibon Berhad
98	FIAM	Fiamma Holdings Berhad
99	FPIB	Formosa Prosonic Industri Berhad
100	FIMA	Fima Corporation Berhads
101	GENT	Genting Berhad
102	HAPS	Hap Seng Consolidated Berhad
103	HEIO	Hai-O Enterprise Berhad
104	HEIN	Heineken Malaysia Berhad
105	HEVE	Heveaboard Berhad
106	HILI	Hil Industries Berhad
107	HOME	Homeritz Corporation Berhad
108	HSIB	Hubseng Industries Berhad
109	JCBN	Jcbnext Berhad
110	JAYC	Jay Corp Berhard
111	JERA	Jerasia Capital Berhad
112	KARE	Karex Berhad
113	JHTN	Johore Tin Berhad
114	KEJU	Kejuruteraan Asastera Berhad

115	KEHG	Kein Hing International Berhad
116	KARY	Karyon Industries Berhad
117	KHIN	Khin Holdings Berhad
118	KKBE	Kkb Enginneering Berhad
119	KOBA	Kobay Tech Bhd
120	KHLH	Kumpulan H & L High-Tech Berhad
121	KFIM	Kumpulan Fima Berhad
122	LAYH	Lay Hong Berhad
123	LBAL	Lb Aluminium Berhad
124	LEON	Leon Fuat Berhad
125	LHEN	Lii Hen Industries Berhad
126	LTKM	Ltkm Berhad
127	MATE	Magni-Tech Industries Berhad
128	LYSA	Lysaght Galvanized Steel Berhad
129	LCBH	Luxchem Corporation Berhad
130	MFMS	Malayan Flour Mills Berhad
131	MRHB	Marco Holding Berhad
132	MYNE	Mynews Holdings Berhad
133	NHFH	New Hoong Fatt Holdings Berhad
134	NTPM	Ntpm Holdings Berhad
135	OCEA	Oceancash Pacific Berhad
136	OTLS	Oriental Holdings Berhad
137	OFIH	Oriental Food Industries Holdings Berhad
138	PIEN	P.I.E Industrial Berhad
139	PMMY	Panasonic Manufacturing Malaysia Berhad
140	PDNI	Padini Holdings Berhad
141	PAOS	Paos Holdings Berhad
142	PERT	Perak Transit Berhad
143	PETR	Petronas Dagangan Berhad
144	POWE	Power Root Berhad
145	POHK	Poh Kong Holdings Berhad
146	PEPT	Ppb Group Berhad
147	PXUS	Prolexus Berhad
148	QRES	QI Resources Berhad
149	PWFC	Pwf Consolidated Bhd
150	RHON	Rhone Ma Holdings Berhad
151	RGBI	Rgb International Berhad
152	SHGM	Shangri-La Hotels (Malaysia) Berhad
153	SGNA	Signature International Berhad
154	SIME	Sime Darby Industrial
155	SOIL	Solid Automotive Berhad

156	SPTZ	Spritzer Bhd
157	TGLB	Teo Guan Lee Corporation Berhad
158	THEA	Three-A Resources Berhad
159	TMEI	Tomei Consolidated Berhad
160	WGZH	Wang-Zheng Berhad
161	YGON	Yoong Onn Corporation Berhad
162	ZHCO	Zhulian Corporation Berhad



Lampiran 2 Hasil Tabulasi Data

NO	KODE	Tahun	DKI	ROA	Country	PL	NP
1	ADES	2017	0,33	0,045513403	1	-0,46637	1,11298
		2018	0,33	0,06009248	1	-0,46637	1,01134
		2019	0,33	0,102003344	1	-0,46637	0,99856
2	AGII	2017	0,33	0,01524125	1	1,605947	0,76534
		2018	0,33	0,017204906	1	1,605947	0,84018
		2019	0,33	0,014729812	1	1,605947	0,8335
3	AKPI	2017	0,33	0,004856964	1	2,003561	0,7692
		2018	0,33	0,020917816	1	2,003561	0,75318
		2019	0,33	0,019574928	1	2,003561	0,66675
4	ALKA	2017	0,33	0,05047789	1	0,127232	1,25181
		2018	0,33	0,03535382	1	0,127232	1,07946
		2019	0,33	0,012160081	1	0,127232	1,17759
5	ALDO	2017	0,33	0,058221935	1	0,160912	1,20168
		2018	0,33	0,081065583	1	0,160912	1,18942
		2019	0,33	0,084769807	1	0,160912	0,93233
6	AMIN	2017	0,5	0,127754281	1	1,301396	2,07741
		2018	0,5	0,108290938	1	1,301396	1,8599
		2019	0,5	0,079936734	1	1,301396	1,5714
7	ARNA	2017	0,5	0,076300708	1	1,151197	1,92508
		2018	0,5	0,09571494	1	1,151197	2,20201
		2019	0,5	0,120988696	1	1,151197	2,12503
8	ASII	2017	0,36	0,078353842	1	0,432785	1,60778
		2018	0,3	0,079405647	1	0,432785	0,49514
		2019	0,3	0,075636866	1	0,432785	0,47016
9	AUTO	2017	0,38	0,037106729	1	0,131608	0,94378
		2018	0,38	0,042845568	1	0,131608	0,73705
		2019	0,38	0,051010605	1	0,131608	0,64574
10	BATA	2017	0,5	0,062702963	1	1,015463	1,18896
		2018	0,5	0,077486896	1	1,015463	1,1633
		2019	0,5	0,027158005	1	1,015463	1,22215
11	BIMA	2017	0,67	0,176828886	1	0,65783	2,41728
		2018	0,67	0,023931568	1	0,65783	2,17023
		2019	0,67	0,012365705	1	0,65783	0,86177

12	BOLT	2017	0,33	0,078419694	1	-1,03324	5,05447
		2018	0,33	0,057710627	1	-1,03324	4,60803
		2019	0,33	0,040676291	1	-1,03324	4,13576
13	BUDI	2017	0,33	0,0155438	1	-0,0186	0,73744
		2018	0,33	0,014873858	1	-0,0186	0,76449
		2019	0,33	0,021341756	1	-0,0186	0,65403
14	CEKA	2017	0,33	0,07713491	1	0,800888	0,90271
		2018	0,33	0,079258461	1	0,800888	0,86439
		2019	0,33	0,154663961	1	0,800888	0,90119
15	CINT	2017	0,5	0,062210721	1	-1,52374	0,89871
		2018	0,5	0,027583738	1	-1,52374	0,82971
		2019	0,5	0,013846882	1	-1,52374	0,83188
16	CPIN	2017	0,33	0,101941707	1	1,521453	2,36573
		2018	0,33	0,164639739	1	1,521453	4,58415
		2019	0,33	0,123740978	1	1,521453	3,91334
17	DLTA	2017	0,4	0,208654283	1	0,390976	2,88716
		2018	0,4	0,221940408	1	0,390976	3,04754
		2019	0,4	0,222874294	1	0,390976	3,96702
18	DFLA	2017	0,43	0,098879068	1	5,205213	1,33813
		2018	0,43	0,119235427	1	5,205213	1,29145
		2019	0,43	0,121195634	1	5,205213	1,37737
19	EKAD	2017	0,5	0,095630974	1	-1,34157	0,77764
		2018	0,5	0,086778404	1	-1,34157	0,85101
		2019	0,5	0,079941982	1	-1,34157	0,89171
20	FASW	2017	0,25	0,063593924	1	1,054333	2,0771
		2018	0,33	0,128167124	1	1,054333	2,3659
		2019	0,38	0,090107331	1	1,054333	2,33809
21	GGRM	2017	0,5	0,116167692	1	1,109731	2,78327
		2018	0,5	0,112784105	1	1,109731	2,67544
		2019	0,5	0,138348139	1	1,109731	1,64905
22	HMSP	2017	0,4	0,293700517	1	0,393778	12,9624
		2018	0,43	0,290511523	1	0,393778	9,5014
		2019	0,33	0,269561971	1	0,393778	5,09776
23	ICBP	2017	0,5	0,112056529	1	0,981463	3,63972
		2018	0,5	0,135559119	1	0,981463	3,88531
		2019	0,5	0,138468716	1	0,981463	3,67014

24	IGAR	2017	0,33	0,141078827	1	1,210224	0,85487
		2018	0,33	0,078345484	1	1,210224	0,80781
		2019	0,33	0,098505902	1	1,210224	0,66584
25	IMPC	2017	0,5	0,039789257	1	-1,61787	2,73423
		2018	0,5	0,044521126	1	-1,61787	2,33797
		2019	0,5	0,037241202	1	-1,61787	2,46609
26	INAI	2017	0,5	0,031840484	1	0,131928	0,96878
		2018	0,33	0,02888813	1	0,131928	0,96851
		2019	0,33	0,027667805	1	0,131928	0,96662
27	INCI	2017	0,33	0,054492774	1	0,740927	0,3597
		2018	0,33	0,042609442	1	0,740927	0,47061
		2019	0,33	0,034065623	1	0,740927	0,36331
28	INDS	2017	0,33	0,046676557	1	0,299364	0,44249
		2018	0,33	0,044589771	1	0,299364	0,70296
		2019	0,33	0,035797607	1	0,299364	0,625
29	INTP	2017	0,43	0,064433828	1	-1,17253	2,94866
		2018	0,33	0,041237072	1	-1,17253	2,60843
		2019	0,33	0,066237368	1	-1,17253	2,69462
30	ISSP	2017	0,33	0,001377173	1	2,262979	0,67867
		2018	0,33	0,007505463	1	2,262979	0,64401
		2019	0,33	0,028904008	1	2,262979	0,72349
31	JECC	2017	0,33	0,043234113	1	-0,84199	1,08467
		2018	0,33	0,042481206	1	-0,84199	1,19037
		2019	0,33	0,054278156	1	-0,84199	1,09399
32	JPFA	2017	0,5	0,052530229	1	-6,49943	1,23738
		2018	0,5	0,097803553	1	-6,49943	1,6501
		2019	0,5	0,074800728	1	-6,49943	1,26016
33	KAEF	2017	0,4	0,054412698	1	-1,84085	0,824
		2018	0,4	0,042470896	1	-1,84085	0,78024
		2019	0,4	0,000865828	1	-1,84085	0,63392
34	KBLI	2017	0,33	0,118404469	1	1,741009	0,96779
		2018	0,33	0,072623726	1	1,741009	0,74704
		2019	0,5	0,11106585	1	1,741009	0,92177
35	KDSI	2017	0,5	0,051920217	1	0,38005	0,80216
		2018	0,33	0,05516819	1	0,38005	0,75495
		2019	0,33	0,051123442	1	0,38005	1,06118

36	KINO	2017	0,25	0,033881941	1	0,609212	1,30066
		2018	0,25	0,041789864	1	0,609212	1,50474
		2019	0,25	0,109801777	1	0,609212	1,4679
37	KLBF	2017	0,43	0,147641799	1	0,353255	4,93139
		2018	0,33	0,137618958	1	0,353255	4,0836
		2019	0,43	0,125222601	1	0,353255	3,92292
38	LION	2017	0,33	0,013612591	1	0,230824	0,92025
		2018	0,33	0,021085639	1	0,230824	0,82553
		2019	0,33	0,001346568	1	0,230824	0,67259
39	LPIN	2017	0,67	0,716023462	1	-3,34672	0,65386
		2018	0,67	0,108608144	1	-3,34672	0,44346
		2019	0,67	0,092080726	1	-3,34672	0,1594
40	MAIN	2017	0,6	0,011958592	1	-2,61146	1,07979
		2018	0,6	0,06555745	1	-2,61146	1,26094
		2019	0,6	0,032789628	1	-2,61146	1,02982
41	MARK	2017	0,5	0,206755709	1	0,754857	5,60967
		2018	0,5	0,257499496	1	0,754857	4,99542
		2019	0,5	0,199437386	1	0,754857	4,21488
42	MERK	2017	0,33	0,170810235	1	4,541627	4,76923
		2018	0,5	0,920997698	1	4,541627	2,1148
		2019	0,5	0,086849611	1	4,541627	1,75776
43	MLIA	2017	0,4	0,009164633	1	-0,21597	0,82118
		2018	0,4	0,035921748	1	-0,21597	0,86538
		2019	0,4	0,022016512	1	-0,21597	0,84386
44	MYOR	2017	0,4	0,109343675	1	0,215487	3,5349
		2018	0,4	0,100071831	1	0,215487	3,84437
		2019	0,4	0,107123275	1	0,215487	2,88757
45	PBID	2017	0,5	0,12657564	1	1,141957	0,89974
		2018	0,5	0,129629318	1	1,141957	0,93946
		2019	0,33	0,095607789	1	1,141957	0,78588
46	PICO	2017	0,33	0,023359441	1	-1,00331	0,79003
		2018	0,33	0,018442746	1	-1,00331	0,81138
		2019	0,33	0,006640073	1	-1,00331	1,56418
47	PYFA	2017	0,5	0,044668003	1	0,093006	0,93146
		2018	0,5	0,045159714	1	0,093006	0,90486
		2019	0,5	0,048969567	1	0,093006	0,90156

48	RICY	2017	0,33	0,012047454	1	0,145089	0,75699
		2018	0,33	0,012003346	1	0,145089	0,77938
		2019	0,33	0,010629993	1	0,145089	0,77675
49	ROTI	2017	0,33	0,029687868	1	-1,90305	2,11143
		2018	0,33	0,028943315	1	-1,90305	2,02574
		2019	0,33	0,05051566	1	-1,90305	2,05719
50	SCCO	2017	0,33	0,067193289	1	-2,01881	0,78128
		2018	0,33	0,060980396	1	-2,01881	0,73058
		2019	0,33	0,068988339	1	-2,01881	0,71486
51	SIDO	2017	0,33	0,169020118	1	0,412193	2,73759
		2018	0,4	0,198898439	1	0,412193	3,90547
		2019	0,4	0,22836084	1	0,412193	3,69595
52	SKBM	2017	0,33	0,015945796	1	-0,86683	1,12991
		2018	0,33	0,009006966	1	-0,86683	1,08976
		2019	0,33	0,000525806	1	-0,86683	1,10892
53	SKLT	2017	0,33	0,036101344	1	0,290875	1,71076
		2018	0,33	0,042759801	1	0,290875	1,93253
		2019	0,33	0,056829843	1	0,290875	1,92523
54	SMBR	2017	0,2	0,028979972	1	-1,10765	15,0697
		2018	0,4	0,013736661	1	-1,10765	6,31258
		2019	0,4	0,005398025	1	-1,10765	1,58524
55	SMGR	2017	0,29	0,041725485	1	-1,48498	1,57763
		2018	0,29	0,060319623	1	-1,48498	1,69349
		2019	0,29	0,029712068	1	-1,48498	1,44215
56	SMSM	2017	0,5	0,227338518	1	-0,05104	3,21004
		2018	0,5	0,226187076	1	-0,05104	3,11073
		2019	0,5	0,205560348	1	-0,05104	2,97568
57	SPMA	2017	0,6	0,04241399	1	1,125445	0,65652
		2018	0,6	0,036022745	1	1,125445	0,67361
		2019	0,6	0,055227718	1	1,125445	0,71703
58	SRSN	2017	0,38	0,027114849	1	0,627724	0,82457
		2018	0,38	0,056401266	1	0,627724	0,85654
		2019	0,33	0,054962198	1	0,627724	0,86507
59	STAR	2017	0,5	0,0009675	1	-0,12253	0,97546
		2018	0,5	0,000281824	1	-0,12253	0,87247
		2019	0,5	0,00336507	1	-0,12253	1,42148

60	STTP	2017	0,33	0,092222117	1	0,518665	2,84715
		2018	0,33	0,096948113	1	0,518665	2,24131
		2019	0,33	0,167475259	1	0,518665	2,30033
61	TALF	2017	0,33	0,020981869	1	-2,18032	0,7406
		2018	0,33	0,046287602	1	-2,18032	0,59903
		2019	0,33	0,020658037	1	-2,18032	0,51835
62	TCID	2017	0,5	0,075842938	1	-0,81859	1,73705
		2018	0,4	0,070772729	1	-0,81859	1,42678
		2019	0,4	0,056894694	1	-0,81859	1,07549
63	TOTO	2017	0,4	0,098686253	1	0,797885	1,89042
		2018	0,4	0,119668083	1	0,797885	1,57363
		2019	0,4	0,048175121	1	0,797885	1,3732
64	TRIS	2017	0,33	0,026054538	1	-0,54591	0,93723
		2018	0,33	0,042812748	1	-0,54591	0,80134
		2019	0,33	0,020254504	1	-0,54591	1,15255
65	TRST	2017	0,5	0,011461374	1	1,142544	0,72235
		2018	0,33	0,014748038	1	1,142544	0,73997
		2019	0,33	0,00894729	1	1,142544	0,74536
66	TSPC	2017	0,6	0,074962617	1	0,871352	1,40592
		2018	0,6	0,06866326	1	0,871352	1,10447
		2019	0,6	0,071082204	1	0,871352	1,0581
67	ULTJ	2017	0,33	0,13720633	1	1,448576	3,0731
		2018	0,33	0,12628209	1	1,448576	2,9479
		2019	0,5	0,156749221	1	1,448576	3,0814
68	UNIT	2017	0,5	0,002490998	1	-0,73248	0,46514
		2018	0,5	0,001206865	1	-0,73248	0,46037
		2019	0,5	0,001620585	1	-0,73248	0,20229
69	WIIM	2017	0,33	0,033115273	1	0,55605	0,66116
		2018	0,33	0,040732648	1	0,55605	0,43519
		2019	0,33	0,021029347	1	0,55605	0,47643
70	WSBP	2017	0,25	0,067048283	1	0,915935	1,23048
		2018	0,2	0,072490119	1	0,915935	1,13332
		2019	0,2	0,049919045	1	0,915935	0,99252
71	ANALAB S	2017	0,57	0,025543538	0	-0,27844	0,78911
		2018	0,57	0,087001046	0	-0,27844	0,74636
		2019	0,57	0,064657422	0	-0,27844	0,77759

72	AFHB	2017	0,5	0,18844773	0	0,939856	3,26595
		2018	0,5	0,15462784	0	0,939856	2,78299
		2019	0,5	0,153897239	0	0,939856	2,76267
73	AFCB	2017	0,5	0,131494709	0	1,040967	0,07869
		2018	0,5	0,140434339	0	1,040967	0,05999
		2019	0,5	0,106570924	0	1,040967	0,05803
74	ATNO	2017	0,5	0,012711891	0	1,230285	0,96829
		2018	0,5	0,022091346	0	1,230285	0,61197
		2019	0,5	0,08777998	0	1,230285	0,62231
75	BERA	2017	0,75	0,194769842	0	1,005418	3,81394
		2018	0,57	0,223150961	0	1,005418	3,46079
		2019	0,5	0,301016411	0	1,005418	3,26643
76	BOIL	2017	0,4	0,141649412	0	0,997529	0,66546
		2018	0,4	0,163575573	0	0,997529	0,39953
		2019	0,4	0,34384192	0	0,997529	0,35211
77	BONI	2017	0,3	0,064293956	0	0,176996	1,32236
		2018	0,27	0,257591451	0	0,176996	2,16829
		2019	0,27	0,112749065	0	0,176996	3,07216
78	BPPL	2017	0,57	0,112508907	0	1,004077	2,0831
		2018	0,57	0,081983067	0	1,004077	1,86353
		2019	0,57	0,121853048	0	1,004077	1,92141
79	CIHB	2017	0,5	0,104354855	0	1,036496	2,9068
		2018	0,5	0,124635312	0	1,036496	2,03813
		2019	0,4	0,102270771	0	1,036496	1,63175
80	CABC	2017	0,33	0,06025572	0	0,931912	4,31687
		2018	0,33	0,032533107	0	0,931912	2,24768
		2019	0,33	0,017741623	0	0,931912	1,83385
81	CNON	2017	0,43	0,039559232	0	-1,17128	1,54005
		2018	0,38	0,102154734	0	-1,17128	1,08065
		2019	0,38	0,503374263	0	-1,17128	0,64471
82	CMSM	2017	0,5	0,012658636	0	1,240183	2,15378
		2018	0,43	0,049404451	0	1,240183	1,64083
		2019	0,43	0,018739469	0	1,240183	1,50703
83	CBMS	2017	0,57	0,351158552	0	0,975065	7,14687
		2018	0,43	0,360353256	0	0,975065	9,07439
		2019	0,29	0,458143139	0	0,975065	13,5257

84	CHIU	2017	0,5	0,047294503	0	0,952774	1,13183
		2018	0,43	0,019431523	0	0,952774	0,81524
		2019	0,43	0,023127402	0	0,952774	0,64549
85	CWHB	2017	0,57	0,119196028	0	1,003903	1,90864
		2018	0,5	0,146679445	0	1,003903	1,6047
		2019	0,5	0,016546658	0	1,003903	1,49112
86	CSCB	2017	0,5	0,214007343	0	1,618685	3,17321
		2018	0,5	0,257861743	0	1,618685	1,79892
		2019	0,5	0,095403361	0	1,618685	1,67925
87	CCLD	2017	0,27	0,311361127	0	1,124384	3,44155
		2018	0,27	0,07972976	0	1,124384	3,14226
		2019	0,27	0,167367006	0	1,124384	3,16819
88	CSTH	2017	0,29	0,132875374	0	0,799864	1,43407
		2018	0,22	0,083067449	0	0,799864	0,95613
		2019	0,22	0,021700867	0	0,799864	1,00812
89	DNCO	2017	0,71	0,001216927	0	-2,7687	1,71803
		2018	0,71	0,006217213	0	-2,7687	1,92452
		2019	0,67	0,089642339	0	-2,7687	2,0701
90	DELM	2017	0,5	0,079974784	0	-2,58581	1,41889
		2018	0,5	0,077277217	0	-2,58581	0,85489
		2019	0,5	0,027462692	0	-2,58581	0,96117
91	DOMN	2017	0,33	0,103496061	0	0,929167	2,24759
		2018	0,4	0,146294135	0	0,929167	2,1872
		2019	0,3	0,115135876	0	0,929167	1,8373
92	DBMS	2017	0,3	0,300100954	0	-1,47498	10,6972
		2018	0,44	0,319783499	0	-1,47498	10,5418
		2019	0,5	0,232099623	0	-1,47498	7,75839
93	DUFU	2017	0,67	0,094670296	0	0,906684	1,30583
		2018	0,67	0,123981137	0	0,906684	2,69489
		2019	0,67	0,183998328	0	0,906684	3,74013
94	EITA	2017	0,33	0,144257003	0	0,992331	2,3556
		2018	0,44	0,07762461	0	0,992331	2,10994
		2019	0,4	0,124339932	0	0,992331	2,21973
95	ESTH	2017	0,5	0,065083023	0	-1,10132	1,12993
		2018	0,5	0,007548748	0	-1,10132	1,01066
		2019	0,5	0,040999182	0	-1,10132	0,93653

96	FVCO	2017	0,5	0,018420843	0	3,65738	2,5331
		2018	0,5	0,161050349	0	3,65738	1,87449
		2019	0,5	0,17832137	0	3,65738	2,05325
97	FIBN	2017	0,43	0,100847513	0	3,793693	3,86709
		2018	0,43	0,102338255	0	3,793693	3,20354
		2019	0,43	0,058374835	0	3,793693	2,0423
98	FIAM	2017	0,29	0,072019211	0	0,988843	0,978
		2018	0,43	0,041172599	0	0,988843	0,88226
		2019	0,43	0,05382259	0	0,988843	0,88141
99	FPIB	2017	0,5	0,164873668	0	2,525963	1,45499
		2018	0,5	0,081395913	0	2,525963	1,34762
		2019	0,5	0,081622833	0	2,525963	1,24595
100	FIMA	2017	0,5	0,117490467	0	1,029818	2,80454
		2018	0,5	0,283708079	0	1,029818	2,23899
		2019	0,5	0,252609499	0	1,029818	1,98472
101	GENT	2017	0,63	0,034739555	0	1,536348	2,25469
		2018	0,63	0,033111228	0	1,536348	1,56498
		2019	0,63	0,059879954	0	1,536348	1,56272
102	HAPS	2017	0,56	0,194845143	0	-1,29937	4,97785
		2018	0,56	0,311994333	0	-1,29937	4,50708
		2019	0,56	0,000201858	0	-1,29937	4,3191
103	HAIO	2017	0,44	0,222012232	0	0,333087	9,4283
		2018	0,7	0,323929384	0	0,333087	4,34281
		2019	0,7	0,311376155	0	0,333087	3,34701
104	HEIN	2017	0,43	0,563195274	0	1,8805	15,5058
		2018	0,43	0,587647162	0	1,8805	14,5435
		2019	0,43	0,73739116	0	1,8805	14,3648
105	HEVE	2017	0,45	0,157921364	0	0,909974	2,01481
		2018	0,44	0,060573656	0	0,909974	1,15236
		2019	0,44	0,020854486	0	0,909974	1,10061
106	HILI	2017	0,43	0,005726287	0	6,2285	1,0186
		2018	0,5	0,012222563	0	6,2285	0,75538
		2019	0,5	0,022369436	0	6,2285	0,78412
107	HOME	2017	0,6	0,230655134	0	0,962998	4,13198
		2018	0,6	0,139879265	0	0,962998	2,17334
		2019	0,6	0,166865253	0	0,962998	2,1117

108	HSIB	2017	0,3	0,669216582	0	1,005252	8,69212
		2018	0,3	0,458597856	0	1,005252	7,73898
		2019	0,3	0,477036944	0	1,005252	7,3519
109	JCBN	2017	0,5	0,050376123	0	0,175587	0,80474
		2018	0,5	0,038116961	0	0,175587	0,68042
		2019	0,5	0,034732197	0	0,175587	0,65706
110	JAYC	2017	0,33	0,219856728	0	1,197722	1,68446
		2018	0,3	0,066863628	0	1,197722	1,00749
		2019	0,3	0,09674148	0	1,197722	1,29952
111	JERA	2017	0,43	0,000946785	0	-1,33351	0,4795
		2018	0,38	0,000226362	0	-1,33351	0,36613
		2019	0,56	0,000265414	0	-1,33351	0,36969
112	KARE	2017	0,5	0,010624317	0	0,241466	3,5219
		2018	0,57	0,004552117	0	0,241466	1,31205
		2019	0,63	0,022661239	0	0,241466	1,53548
113	JHTN	2017	0,43	0,048707339	0	0,926547	1,9894
		2018	0,43	0,070105117	0	0,926547	1,59281
		2019	0,43	0,100186609	0	0,926547	2,92952
114	KEJU	2017	0,5	0,075098495	0	1,96613	1,58853
		2018	0,5	0,085619289	0	1,96613	2,98117
		2019	0,38	0,07976838	0	1,96613	1,05169
115	KEHG	2017	0,57	0,041647433	0	0,371991	0,8326
		2018	0,57	0,054214872	0	0,371991	0,8234
		2019	0,57	0,057018012	0	0,371991	0,74419
116	KARY	2017	0,3	0,056044323	0	-0,47894	2,26268
		2018	0,45	0,00318836	0	-0,47894	1,31001
		2019	0,33	0,028271992	0	-0,47894	1,71649
117	KHIN	2017	0,6	0,018315112	0	-1,28289	1,15789
		2018	0,6	0,012589131	0	-1,28289	0,97601
		2019	0,75	0,013901738	0	-1,28289	0,88229
118	KKBE	2017	0,3	0,02896055	0	0,156636	1,06794
		2018	0,33	0,052703207	0	0,156636	0,95832
		2019	0,44	0,078381274	0	0,156636	1,47468
119	KOBA	2017	0,33	0,059835995	0	-1,16796	0,89798
		2018	0,33	0,0585332	0	-1,16796	1,22367
		2019	0,33	0,110268368	0	-1,16796	1,48204

120	KHLH	2017	0,67	0,042401829	0	2,149136	1,17511
		2018	0,67	0,01425216	0	2,149136	1,29021
		2019	0,67	0,073837337	0	2,149136	1,31889
121	KFIM	2017	0,5	0,111282814	0	-2,67337	1,04957
		2018	0,4	0,082879286	0	-2,67337	0,98697
		2019	0,4	0,103560452	0	-2,67337	1,01196
122	LAYH	2017	0,3	0,010716646	0	-0,74989	2,16586
		2018	0,3	0,031321039	0	-0,74989	1,03831
		2019	0,3	0,028105962	0	-0,74989	1,04191
123	LBAL	2017	0,4	0,045341163	0	-3,52536	0,74165
		2018	0,4	0,011687752	0	-3,52536	0,67147
		2019	0,4	0,009130041	0	-3,52536	0,70638
124	LEON	2017	0,44	0,018584785	0	0,763709	1,68494
		2018	0,44	0,024885705	0	0,763709	0,90366
		2019	0,44	0,016702381	0	0,763709	0,7921
125	LHEN	2017	0,44	0,466046594	0	0,806253	6,92278
		2018	0,5	0,410834702	0	0,806253	5,07712
		2019	0,5	0,315954367	0	0,806253	5,94919
126	LTKM	2017	0,29	0,105849338	0	0,989138	1,43945
		2018	0,43	0,039276526	0	0,989138	1,31561
		2019	0,43	0,054789872	0	0,989138	1,67953
127	MATE	2017	0,25	0,195053993	0	0,966884	1,86948
		2018	0,33	0,189583689	0	0,966884	1,32586
		2019	0,33	0,489120962	0	0,966884	1,44223
128	LYSA	2017	0,71	0,063794084	0	-0,36814	1,53647
		2018	0,71	0,012394938	0	-0,36814	1,03172
		2019	0,71	0,011801154	0	-0,36814	1,01194
129	LCBH	2017	0,5	0,119731118	0	0,583586	3,91178
		2018	0,5	0,12682616	0	0,583586	2,6443
		2019	0,75	0,113574288	0	0,583586	2,40949
130	MFMS	2017	0,5	0,051756432	0	1,308761	1,05378
		2018	0,5	0,028655252	0	1,308761	0,72762
		2019	0,5	0,01768495	0	1,308761	0,83481
131	MRHB	2017	0,33	0,042186274	0	0,979522	1,04949
		2018	0,33	0,031486438	0	0,979522	0,91561
		2019	0,33	0,023649376	0	0,979522	0,87988

132	MYNE	2017	0,5	0,038850839	0	0,836095	2,36619
		2018	0,5	0,039023502	0	0,836095	4,90239
		2019	0,5	0,031647631	0	0,836095	3,66176
133	NHFH	2017	0,5	0,056946984	0	0,894327	1,77072
		2018	0,5	0,036520877	0	0,894327	1,76559
		2019	0,5	0,023943418	0	0,894327	1,83836
134	NTPM	2017	0,29	0,161294146	0	-2,57654	5,47605
		2018	0,33	0,221788031	0	-2,57654	4,26118
		2019	0,33	0,135205645	0	-2,57654	4,37409
135	OCEA	2017	0,38	0,068199158	0	0,181377	5,33756
		2018	0,43	0,086067728	0	0,181377	4,23074
		2019	0,43	0,095307718	0	0,181377	4,01939
136	OTLS	2017	0,27	0,144908508	0	2,21324	3,34434
		2018	0,27	0,02262512	0	2,21324	2,36203
		2019	0,27	0,183134961	0	2,21324	2,61054
137	OFIH	2017	0,43	0,077378657	0	0,997815	2,58217
		2018	0,43	0,06327741	0	0,997815	1,31831
		2019	0,43	0,027914314	0	0,997815	1,23622
138	PIEN	2017	0,5	0,11050775	0	1,011873	5,73642
		2018	0,5	0,141327882	0	1,011873	4,73582
		2019	0,6	0,117660458	0	1,011873	4,9732
139	PMMY	2017	0,27	0,14820462	0	-0,45932	2,91089
		2018	0,33	0,122316779	0	-0,45932	2,31365
		2019	0,33	0,104733052	0	-0,45932	2,39717
140	PDNI	2017	0,3	0,228877476	0	0,859435	10,0020
		2018	0,3	0,371861433	0	0,859435	5,35857
		2019	0,33	0,211986577	0	0,859435	4,77257
141	PAOS	2017	0,43	0,166547477	0	1,330889	0,87408
		2018	0,43	0,016460214	0	1,330889	0,74068
		2019	0,43	0,03083793	0	1,330889	0,75219
142	PERT	2017	0,67	0,041870324	0	0,695905	2,51736
		2018	0,67	0,068150644	0	0,695905	5,4721
		2019	0,67	0,030902225	0	0,695905	2,76638
143	PETR	2017	0,56	0,135292283	0	-2,19775	3,00762
		2018	0,56	0,094791665	0	-2,19775	3,42733
		2019	0,56	0,088243562	0	-2,19775	2,86917

144	POWE	2017	0,38	0,145015452	0	0,51365	2,30332
		2018	0,33	0,132643798	0	0,51365	2,11369
		2019	0,4	0,136096222	0	0,51365	4,13818
145	POHK	2017	0,36	0,016760294	0	0,285657	0,66809
		2018	0,36	0,014360725	0	0,285657	0,57812
		2019	0,38	0,03429018	0	0,285657	0,56076
146	PEPT	2017	0,57	0,031992125	0	0,962483	1,41962
		2018	0,57	0,037806936	0	0,962483	2,10714
		2019	0,57	0,039418403	0	0,962483	2,26157
147	PXUS	2017	0,5	0,013420182	0	0,960612	1,20358
		2018	0,56	0,011591672	0	0,960612	0,8167
		2019	0,6	0,012568359	0	0,960612	1,14199
148	QRES	2017	0,33	0,065698318	0	1,328875	4,28698
		2018	0,47	0,034946584	0	1,328875	5,26051
		2019	0,43	0,061208711	0	1,328875	5,79364
149	PWFC	2017	0,43	0,298239151	0	0,942787	1,39694
		2018	0,38	0,072405866	0	0,942787	1,02592
		2019	0,38	0,066904161	0	0,942787	0,93202
150	RHON	2017	0,57	0,081228868	0	0,863862	1,44845
		2018	0,57	0,056294769	0	0,863862	1,28907
		2019	0,57	0,020780294	0	0,863862	1,28904
151	RGUI	2017	0,5	0,073211146	0	1,075491	1,95563
		2018	0,5	0,065314491	0	1,075491	1,70664
		2019	0,6	0,081216676	0	1,075491	1,5392
152	SHGM	2017	0,6	0,050082648	0	0,704643	2,48804
		2018	0,57	0,044213972	0	0,704643	3,18164
		2019	0,57	0,052461219	0	0,704643	2,92223
153	SGNA	2017	0,6	0,090621897	0	0,897947	2,60233
		2018	0,6	0,06829048	0	0,897947	1,30729
		2019	0,6	0,084666484	0	0,897947	1,63213
154	SIME	2017	0,5	0,008097436	0	0,94893	0,08284
		2018	0,5	0,175058727	0	0,94893	1,66075
		2019	0,5	0,069517103	0	0,94893	1,51914
155	SOIL	2017	0,43	0,003797384	0	0,022731	0,49468
		2018	0,43	0,003425865	0	0,022731	1,02078
		2019	0,43	0,026700712	0	0,022731	0,88765

156	SPTZ	2017	0,33	0,032374317	0	-0,59717	2,1163
		2018	0,33	0,049783587	0	-0,59717	1,8911
		2019	0,33	0,036305302	0	-0,59717	1,9964
157	TGLB	2017	0,5	0,041959158	0	6,411623	1,15433
		2018	0,5	0,049500073	0	6,411623	0,92529
		2019	0,5	0,071083081	0	6,411623	1,10325
158	THEA	2017	0,42	0,005489016	0	0,562515	2,82669
		2018	0,44	0,007429106	0	0,562515	2,09696
		2019	0,5	0,050585412	0	0,562515	2,20563
159	TMEI	2017	0,4	0,003161959	0	1,167481	1,18515
		2018	0,4	0,238366209	0	1,167481	0,69311
		2019	0,4	0,018662817	0	1,167481	0,60114
160	WGZH	2017	0,31	0,066979322	0	1,278387	3,29938
		2018	0,31	0,069481627	0	1,278387	1,72533
		2019	0,33	0,076910278	0	1,278387	1,60696
161	YGON	2017	0,67	0,093113373	0	0,946968	2,18732
		2018	0,67	0,084455807	0	0,946968	1,82116
		2019	0,67	0,109301194	0	0,946968	1,7393
162	ZHCO	2017	0,43	0,138779696	0	0,086345	3,2374
		2018	0,57	0,184039772	0	0,086345	2,24558
		2019	0,5	0,204940087	0	0,086345	2,49357

Lampiran 3 Hasil Uji Output SPSS

1. Deskriptif Statistik

		Statistics				
		DKI	ROA	COUNTRY	PL	NP
N	Valid	486	486	486	486	486
	Missing	1	1	1	1	1
Mean		,4368	,09638869006	,43	,41032202200	2,1243518
Median		,4300	,06562788400	,00	,74789184100	1,4421900
Std. Deviation		,11390	,109719882404	,496	1,567651370497	2,13573176
Minimum		,20	,000201858	0	-6,499429712	,05803
Maximum		,75	,920997698	1	6,411622746	15,50586

2. Analisis Regresi Linier Berganda

Model 1

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	,745	,320		2,326	,020
	DKI	-,573	,640	-,042	-,896	,371
	ROA	1,408	,644	,099	2,185	,029
	COUNTRY	-,509	,148	-,161	-3,435	,001

a. Dependent Variable: PL

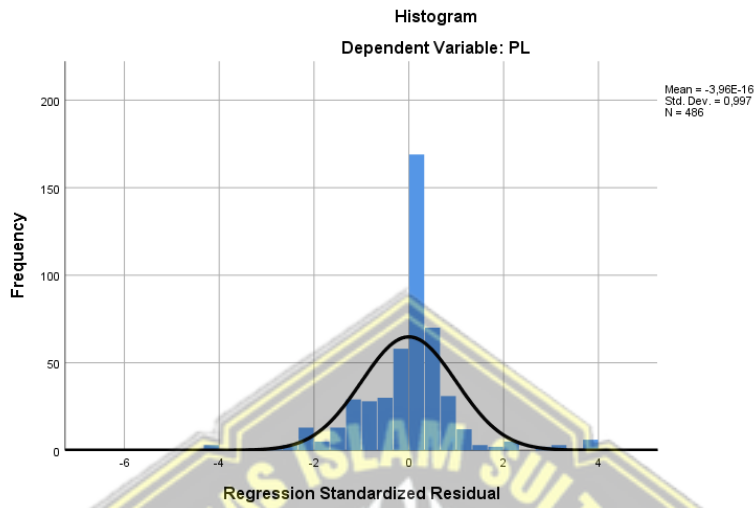
Model 2

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	1,791	,357		5,011	,000
	DKI	-1,292	,710	-,069	-1,819	,069
	ROA	11,410	,719	,586	15,879	,000
	COUNTRY	-,418	,167	-,097	-2,512	,012
	PL	-,052	,051	-,038	-1,030	,303

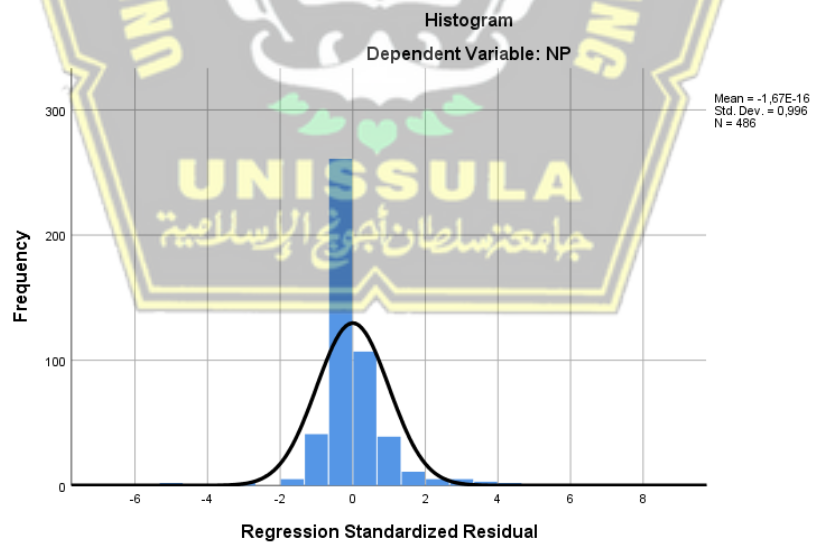
a. Dependent Variable: NP

3. Uji Normalitas

Model 1



Model 2



4. Uji Multikolinieritas

Model 1

Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	DKI	,924	1,082
	ROA	,981	1,019
	COUNTRY	,908	1,102

a. Dependent Variable: PL

Model 2

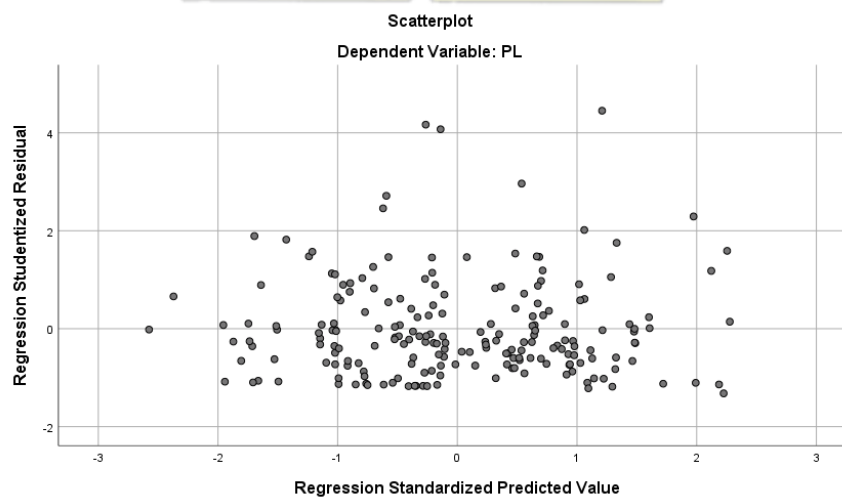
Coefficients^a

Model		Collinearity Statistics	
		Tolerance	VIF
1	DKI	,923	1,084
	ROA	,972	1,029
	COUNTRY	,886	1,129
	PL	,962	1,039

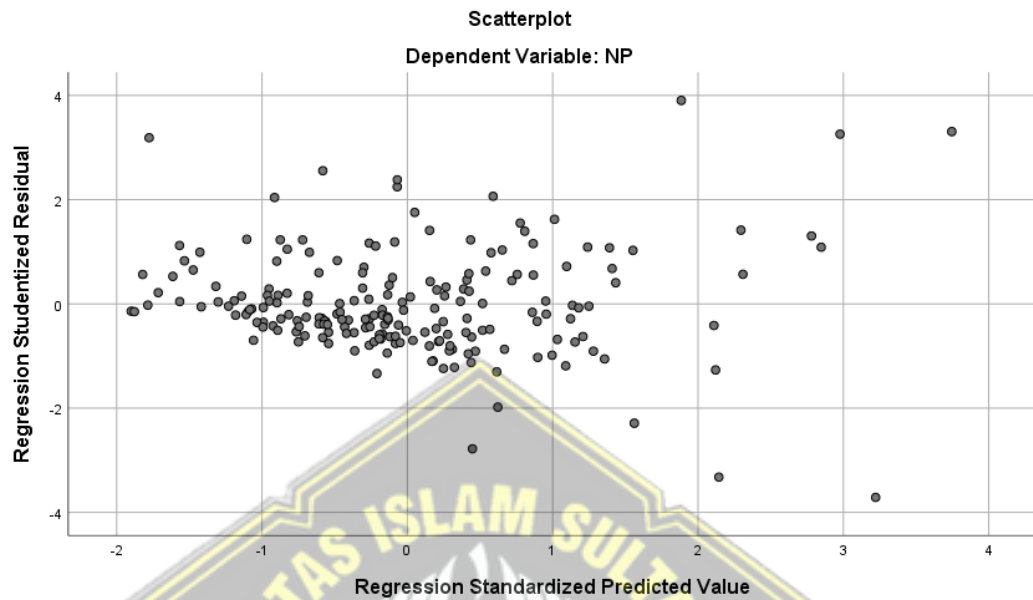
a. Dependent Variable: NP

5. Uji Heterokedastisitas

Model1



Model 2



6. Uji Autokorelasi

Model 1

Runs Test

Unstandardized

Residual

Test Value ^a	-.00263
Cases < Test Value	243
Cases >= Test Value	243
Total Cases	486
Number of Runs	247
Z	,272
Asymp. Sig. (2-tailed)	,785

a. Median

Model 2

Runs Test

	Unstandardized Residual
Test Value ^a	-,03888
Cases < Test Value	243
Cases >= Test Value	243
Total Cases	486
Number of Runs	252
Z	,589
Asymp. Sig. (2-tailed)	,556

a. Median

7. Uji T

Model 1

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,745	,320		2,326	,020
	DKI	-,573	,640	-,042	-,896	,371
	ROA	1,408	,644	,099	2,185	,029
	COUNTRY	-,509	,148	-,161	-3,435	,001

a. Dependent Variable: PL

Model 2

Coefficients^a

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	1,791	,357		5,011	,000
	DKI	-1,292	,710	-,069	-1,819	,069
	ROA	11,410	,719	,586	15,879	,000
	COUNTRY	-,418	,167	-,097	-2,512	,012
	PL	-,052	,051	-,038	-1,030	,303

a. Dependent Variable: NP

8. Uji F

Model 1

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	45,150	3	15,050	6,326	,000 ^b
	Residual	1146,753	482	2,379		
	Total	1191,902	485			

a. Dependent Variable: PL

b. Predictors: (Constant), COUNTRY, ROA, DKI

Model 2

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	803,348	4	200,837	68,566	,000 ^b
	Residual	1408,907	481	2,929		
	Total	2212,255	485			

a. Dependent Variable: NP

b. Predictors: (Constant), PL, DKI, ROA, COUNTRY

9. Uji Koefisien Determinan

Model 1

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,195 ^a	,038	,032	1,542450906944

a. Predictors: (Constant), COUNTRY, ROA, DKI

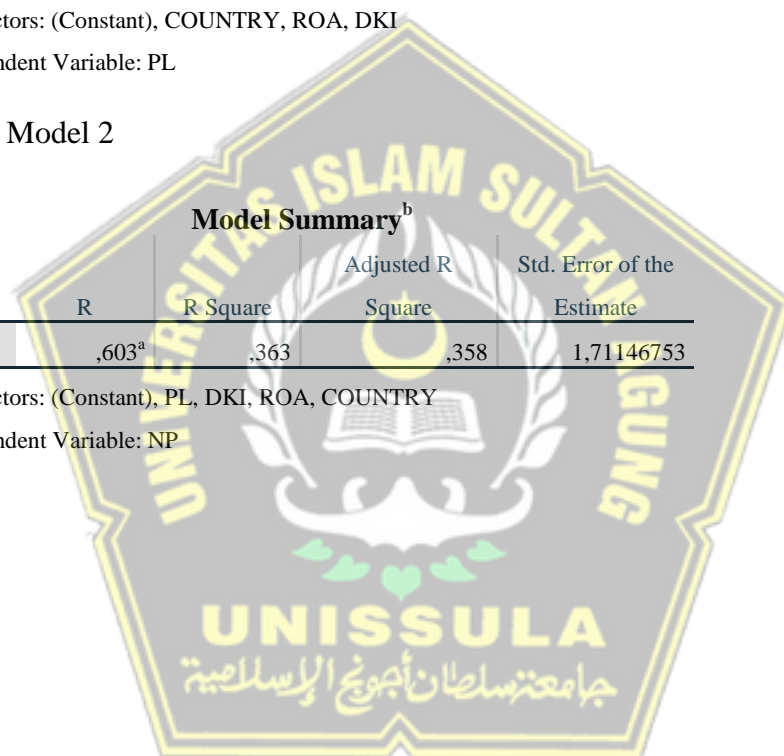
b. Dependent Variable: PL

Model 2

Model Summary ^b				
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,603 ^a	,363	,358	1,71146753

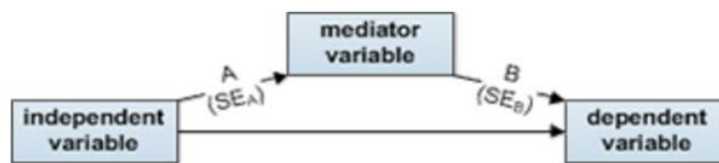
a. Predictors: (Constant), PL, DKI, ROA, COUNTRY

b. Dependent Variable: NP



Lampiran 4 Uji Sobel

X1 (Corporate Governance)



A: ?

B: ?

SE_A: ?

SE_B: ?

Calculate!

Sobel test statistic: 0.67275843

One-tailed probability: 0.25055050

Two-tailed probability: 0.50110099

X2 (Kinerja Keuangan)



A: ?

B: ?

SE_A: ?

SE_B: ?

Calculate!

Sobel test statistic: -0.92406187

One-tailed probability: 0.17772705

Two-tailed probability: 0.35545410

Lampiran 5 Daftar Perusahaan yang Melakukan Perataan Laba

1	ADES	Akasha Wira International Tbk
2	ALKA	Alakasa Industrindo Tbk
3	ALDO	Alkindo Naratama Tbk
4	ASII	Astra International Tbk
5	AUTO	Astra Otoparts Tbk
6	BIMA	Primarindo Asia Infrastructure Tbk
7	BOLT	Pt Garuda Metalindo Tbk.
8	BUDI	Pt Budi Starch & Sweetener Tbk.
9	CEKA	Pt Wilmar Cahaya Indonesia Tbk.
10	CINT	Pt Chitose Internasional Tbk
11	DLTA	Delta Djakarta Tbk
12	EKAD	Ekadharna International Tbk
13	HMSP	Hm Sampoerna Tbk
14	ICBP	Indofood Cbp Sukses Makmur Tbk
15	IMPC	Pt Impack Pratama Industri Tbk
16	INAI	Indal Aluminium Industry Tbk
17	INCI	Intanwijaya Internasional Tbk
18	INDS	Indospring Tbk
19	INTP	Indocement Tunggal Prakarsa Tbk
20	JECC	Jembo Cable Company Tbk
21	JPFA	Japfa Comfeed Indonesia Tbk
22	KAEF	Kimia Farma Tbk.
23	KDSI	Kedawung Setia Industrial Tbk
24	KINO	Pt Kino Indonesia Tbk
25	KLBF	Kalbe Farma Tbk
26	LION	Lion Metal Works Tbk
27	LPIN	Multi Prima Sejahtera Tbk
28	MAIN	Malindo Feedmill Tbk
29	MARK	Pt Mark Dynamics Indonesia Tbk
30	MLIA	Mulia Industrindo Tbk
31	MYOR	Mayora Indah Tbk
32	PICO	Pelangi Indah Canindo Tbk
33	PYFA	Pyridam Farma Tbk
34	RICY	Ricky Putra Globalindo Tbk
35	ROTI	Pt Nippon Indosari Corpindo Tbk
36	SCCO	Pt Supreme Cable Manufacturing & Commerce Tbk
37	SIDO	Pt Industri Jamu Dan Farmasi Sido Muncul Tbk
38	SKBM	Sekar Bumi Tbk

39	SKLT	Sekar Laut Tbk
40	SMBR	Pt Semen Baturaja (Persero) Tbk
41	SMGR	Semen Indonesia (Persero) Tbk
42	SMSM	Selamat Sempurna Tbk
43	SRSN	Indo Acidatama Tbk
44	STAR	Pt Buana Artha Anugerah Tbk.
45	STTP	Pt Siantar Top Tbk
46	TALF	Pt Tunas Alfin Tbk
47	TCID	Mandom Indonesia Tbk
48	TOTO	Surya Toto Indonesia Tbk
49	TRIS	Trisula International Tbk
50	TSPC	Tempo Scan Pacific Tbk
51	UNVR	Unilever Indonesia Tbk
52	WIIM	Wismilak Inti Makmur Tbk
53	WSBP	Pt Waskita Beton Precast Tbk
54	ANALABS	Analabs Resources Berhad
55	AFHB	Apollo Food Holdings Berhads
56	BOIL	Boilermech HOLDINGS BERHAD
57	BONI	Bonia Corporation Berhad
58	CABC	Cab Cakaran Corporation Berhad
59	CNON	Can One Berhad
60	CBMS	Carlsberg Brewery Malaysia Bhd
61	CHIU	Chin Hin Group Berhad
62	CSTH	Csc Steel Holdings Berhad
63	DNCO	Dancomech Holdings Berhad
64	DELM	Dksh Holdings (Malaysia) Berhad
65	DOMN	Dominant Enterprise Berhad
66	DBMS	Dutch Lady Milk Industries Berhad
67	DUFU	Dufu Technology Corp. Berhad
68	EITA	Eita Resources Berhad
69	ESTH	Esthetics International Group Berhad
70	FIAM	Fiamma Holdings Berhad
71	FPIB	Formosa Prosonic Industri Berhad
72	FIMA	Fima Corporation Berhads
73	GENT	Genting Berhad
74	HAPS	Hap Seng Consolidated Berhad
75	HEIO	Hai-O Enterprise Berhad
76	HEVE	Heveaboard Berhad
77	HILI	Hil Industries Berhad
78	HOME	Homeritz Corporation Berhad
79	JCBN	Jcbnext Berhad

80	JERA	Jerasia Capital Berhad
81	KARE	Karex Berhad
82	JHTN	Johore Tin Berhad
83	KEHG	Kein Hing International Berhad
84	KARY	Karyon Industries Berhad
85	KHIN	Khin Holdings Berhad
86	KKBE	Kkb Enginneering Berhad
87	KOBA	Kobay Tech Bhd
88	KFIM	Kumpulan Fima Berhad
89	LAYH	Lay Hong Berhad
90	LBAL	Lb Aluminium Berhad
91	LEON	Leon Fuat Berhad
92	LHEN	Lii Hen Industries Berhad
93	MATE	Magni-Tech Industries Berhad
94	LYSA	Lysaght Galvanized Steel Berhad
95	LCBH	Luxchem Corporation Berhad
96	MRHB	Marco Holding Berhad
97	MYNE	Mynews Holdings Berhad
98	NHFH	New Hoong Fatt Holdings Berhad
99	NTPM	Ntpm Holdings Berhad
100	OCEA	Oceancash Pacific Berhad
101	OFIH	Oriental Food Industries Holdings Berhad
102	PMMY	Panasonic Manufacturing Malaysia Berhad
103	PDNI	Padini Holdings Berhad
104	PERT	Perak Transit Berhad
105	PETR	Petronas Dagangan Berhad
106	POWE	Power Root Berhad
107	POHK	Poh Kong Holdings Berhad
108	PEPT	Ppb Group Berhad
109	PXUS	Prolexus Berhad
110	PWFC	Pwf Consolidated Bhd
111	RHON	Rhone Ma Holdings Berhad
112	SHGM	Shangri-La Hotels (Malaysia) Berhad
113	SGNA	Signature International Berhad
114	SIME	Sime Darby Industrial
115	SOIL	Solid Automotive Berhad
116	SPTZ	Spritzer Bhd
117	THEA	Three-A Resources Berhad
118	YGON	Yoong Onn Corporation Berhad
119	ZHCO	Zhulian Corporation Berhad

Lampiran 6 Daftar Perusahaan yang Tidak Melakukan Praktik Perataan Laba

1	AGII	PT Aneka Gas Industri Tbk.
2	AKPI	Argha Karya Prima Ind. Tbk
3	AMIN	PT Ateliers Mecaniques D Indonesie Tbk.
4	ARNA	Arwana Citramulia Tbk
5	BATA	Sepatu Bata Tbk
6	CPIN	Charoen Pokphand Indonesia Tbk
7	DVLA	Darya-Varia Laboratoria Tbk
8	FASW	Fajar Surya Wisesa Tbk
9	GGRM	Gudang Garam Tbk
10	IGAR	Champion Pacific Indonesia Tbk
11	ISSP	PT Steel Pipe Industry of Indonesia Tbk
12	KBLI	KMI Wire and Cable Tbk
13	MERK	Merck Tbk
14	PBID	PT Panca Budi Idaman Tbk
15	SPMA	Suparma Tbk
16	TRST	Trias Sentosa Tbk
17	UNIT	Nusantara Inti Corpora Tbk
18	AFCB	Asia File Corporation Bhd
19	ATNO	Astino Berhad
20	BERA	Bermaz Auto Berhad
21	BPPL	Bp.Plastics Holding Bhd
22	CIHB	C.I. Holding Berhad
23	CMSM	Cahaya Mata Sarawak
24	CWHB	Chin Well Holdings Distinction
25	CSCB	Classic Scenic Berhad
26	CCLD	Cocoaland Holdings Berhad
27	FVCO	Favelle Favco
28	FIBN	Fibon Berhad
29	HEIN	Heineken Malaysia Berhad
30	HSIB	Hubseng Industries Berhad
31	JAYC	Jay Corp Berhad
32	KEJU	Kejuruteraan Asastera Berhad
33	KHLH	Kumpulan H & L High-Tech Berhad
34	LTKM	Ltkm Berhad
35	MFMS	Malayan Flour Mills Berhad
36	OTLS	Oriental Holdings Berhad
37	PIEN	P.I.E Industrial Berhad
38	PAOS	Paos Holdings Berhad

39	QRES	QI Resources Berhad
40	RGBI	Rgb International Berhad
41	TGLB	Teo Guan Lee Corporation Berhad
42	TMEI	Tomei Consolidated Berhad
43	WGZH	Wang-Zheng Berhad

