

## LAMPIRAN 1.1

### PERHITUNGAN ASIMETRI INFORMASI TAHUN 2013

THN	KODE	HIGH	LOW	ASKt-BIDt	ASKt+BIDt	SPREAD
2013	AISA	1.590	1.030	560	2.620	42,748
2013	ARNA	1.010	345	665	1.355	98,155
2013	ASII	8.300	5.100	3.200	13.400	47,761
2013	AUTO	4.775	3.325	1.450	8.100	35,802
2013	BUDI	620	420	200	1.040	38,462
2013	CEKA	1.100	520	580	1.620	71,605
2013	CPIN	5.500	2.575	2.925	8.075	72,446
2013	DLTA	380.000	249.500	130.500	629.500	41,461
2013	FASW	2.875	1.980	895	4.855	36,869
2013	ICBP	930	415	515	1.345	76,580
2013	IGAR	560	295	265	855	61,988
2013	IKAI	13.400	7.600	5.800	21.000	55,238
2013	INAF	370	145	225	515	87,379
2013	INCI	370	145	225	515	87,379
2013	INDF	700	445	255	1.145	44,541
2013	INDS	5.000	2.325	2.675	7.325	73,038
2013	JPFA	2.150	1.050	1.100	3.200	68,750
2013	KAEF	9.700	1.040	8.660	10.740	161,266
2013	KBLI	325	139	186	464	80,172
2013	KBRI	52	50	2	102	3,922
2013	KIAS	245	140	105	385	54,545
2013	KLBF	1.560	1.000	560	2.560	43,750
2013	LION	16.000	9.600	6.400	25.600	50,000
2013	LMPI	830	215	615	1.045	117,703
2013	MBTO	8.300	3.400	4.900	11.700	83,761
2013	MLBI	485	300	185	785	47,134
2013	MRAT	670	460	210	1.130	37,168
2013	MYTX	37.000	19.150	17.850	56.150	63,580
2013	PRAS	290	140	150	430	69,767
2013	PSDN	350	150	200	500	80,000
2013	ROTI	9.300	4.600	4.700	13.900	67,626
2013	SIPD	75	50	25	125	40,000
2013	SMGR	19.000	12.000	7.000	31.000	45,161
2013	SMSM	3.950	2.325	1.625	6.275	51,793
2013	SOBI	1.950	1.700	250	3.650	13,699

<b>THN</b>	<b>KODE</b>	<b>HIGH</b>	<b>LOW</b>	<b>ASKt-BIDt</b>	<b>ASKt+BIIDt</b>	<b>SPREAD</b>
2013	SQBB	304.000	269.000	35.000	573.000	12,216
2013	SRSN	53	50	3	103	5,825
2013	SSTM	190	79	111	269	82,528
2013	TCID	13.500	10.000	3.500	23.500	29,787
2013	TOTO	8.950	6.450	2.500	15.400	32,468
2013	TRIS	520	335	185	855	43,275
2013	ULTJ	5.200	1.340	3.860	6.540	118,043
2013	UNIT	600	225	375	825	90,909
2013	VOKS	1.800	660	1.140	2.460	92,683
2013	WIIM	1.060	500	560	1.560	71,795

**LAMPIRAN 1.2****PERHITUNGAN ASIMETRI INFORMASI TAHUN 2014**

<b>THN</b>	<b>KODE</b>	<b>HIGH</b>	<b>LOW</b>	<b>ASKt-BIDt</b>	<b>ASKt+BIIDt</b>	<b>SPREAD</b>
2014	AISA	2.620	1.430	1.190	4.050	58,765
2014	AKPI	900	680	220	1.580	27,848
2014	ALDO	780	615	165	1.395	23,656
2014	ALKA	900	700	200	1.600	25,000
2014	ALMI	624	240	384	864	88,889
2014	AMFG	8.825	6.250	2.575	15.075	34,163
2014	ARNA	1.030	725	305	1.755	34,758
2014	AUTO	4.350	3.315	1.035	7.665	27,006
2014	BTON	720	466	254	1.186	42,833
2014	BUDI	580	451	129	1.031	25,024
2014	CEKA	720	466	254	1.186	42,833
2014	DLTA	425.000	345.000	80.000	770.000	20,779
2014	DPNS	4.350	3.300	1.050	7.650	27,451
2014	DVLA	425.000	345.000	80.000	770.000	20,779
2014	EKAD	425	350	75	775	19,355
2014	FASW	1.710	1.515	195	3.225	12,093
2014	GDST	135	79	56	214	52,336
2014	GGRM	64.250	39.700	24.550	103.950	47,234
2014	GJTL	135	79	56	214	52,336
2014	HDTX	64.250	39.700	24.550	103.950	47,234
2014	IKAI	13.400	9.800	3.600	23.200	31,034
2014	INAF	410	151	259	561	92,335
2014	INCI	410	151	259	561	92,335
2014	INDF	630	220	410	850	96,471
2014	INDS	2.965	1.385	1.580	4.350	72,644
2014	JPRS	359	230	129	589	43,803
2014	KBLI	183	120	63	303	41,584
2014	KBRI	51	50	1	101	1,980
2014	KDSI	410	324	86	734	23,433
2014	KIAS	190	110	80	300	53,333
2014	KICI	314	250	64	564	22,695
2014	LPIN	6.600	4.350	2.250	10.950	41,096
2014	MAIN	3.715	2.045	1.670	5.760	57,986
2014	MRAT	500	341	159	841	37,812
2014	MYOR	31.500	20.450	11.050	51.950	42,541

<b>THN</b>	<b>KODE</b>	<b>HIGH</b>	<b>LOW</b>	<b>ASKt-BIDt</b>	<b>ASKt+BIDt</b>	<b>SPREAD</b>
2014	NIPS	460	238	222	698	63,610
2014	PRAS	250	101	149	351	84,900
2014	PYFA	225	121	104	346	60,116
2014	RICY	183	163	20	346	11,561
2014	RMBA	183	163	20	346	11,561
2014	ROTI	1.480	980	500	2.460	40,650
2014	SCCO	4.700	3.700	1.000	8.400	23,810
2014	SIPD	58	50	8	108	14,815
2014	SQBB	333.000	313.500	19.500	646.500	6,032
2014	SRSN	63	50	13	113	23,009
2014	SSTM	131	65	66	196	67,347
2014	TCID	19.000	11.000	8.000	30.000	53,333
2014	TOTO	8.075	3.300	4.775	11.375	83,956
2014	TRIS	405	290	115	695	33,094
2014	TRST	400	226	174	626	55,591
2014	TSPC	3.450	2.440	1.010	5.890	34,295
2014	ULTJ	4.990	3.670	1.320	8.660	30,485
2014	UNIT	420	215	205	635	64,567
2014	WIIM	860	510	350	1.370	51,095

**LAMPIRAN 1.3****PERHITUNGAN ASIMETRI INFORMASI TAHUN 2015**

THN	KODE	HIGH	LOW	ASKt-BIDt	ASKt+BIIDt	SPREAD
2015	AISA	2.300	1.335	965	3.635	53,095
2015	ALMI	275	182	93	457	40,700
2015	ALTO	354	312	42	666	12,613
2015	ARNA	1.020	396	624	1.416	88,136
2015	ASII	8.575	5.125	3.450	13.700	50,365
2015	FASW	1.675	1.040	635	2.715	46,777
2015	GDST	109	53	56	162	69,136
2015	GGRM	64.000	39.500	24.500	103.500	47,343
2015	HMSP	102.000	64.900	37.100	166.900	44,458
2015	IMAS	4.100	2.230	1.870	6.330	59,084
2015	INAF	435.000	310.000	125.000	745.000	33,557
2015	INAI	435	310	125	745	33,557
2015	INDS	1.600	1.385	215	2.985	14,405
2015	INTP	7.725	6.325	1.400	14.050	19,929
2015	JECC	2.950	1.350	1.600	4.300	74,419
2015	JPFA	965	296	669	1.261	106,106
2015	JPRS	255	115	140	370	75,676
2015	KAEF	965	296	669	1.261	106,106
2015	KBLI	145	80	65	225	57,778
2015	KBLM	186	101	85	287	59,233
2015	KLBF	1.915	1.250	665	3.165	42,022
2015	KRAH	284	206	78	490	31,837
2015	LION	10.500	815	9.685	11.315	171,189
2015	LMPI	217	100	117	317	73,817
2015	MAIN	2.215	1.100	1.115	3.315	67,270
2015	MERK	2.215	1.100	1.115	3.315	67,270
2015	MYTX	31.000	20.650	10.350	51.650	40,077
2015	PICO	695	480	215	1.175	36,596
2015	PRAS	101	50	51	151	67,550
2015	RICY	175	140	35	315	22,222
2015	RMBA	175	140	35	315	22,222
2015	SIDO	625	420	205	1.045	39,234
2015	SMBR	402	242	160	644	49,689
2015	SMSM	5.400	4.300	1.100	9.700	22,680

<b>THN</b>	<b>KODE</b>	<b>HIGH</b>	<b>LOW</b>	<b>ASKt-BIDt</b>	<b>ASKt+BIIDt</b>	<b>SPREAD</b>
2015	SRSN	51	50	1	101	1,980
2015	TIRT	93	50	43	143	60,140
2015	TOTO	7.300	3.350	3.950	10.650	74,178
2015	TRIS	367	296	71	663	21,418
2015	TRST	385	195	190	580	65,517
2015	ULTJ	4.300	3.500	800	7.800	20,513
2015	VOKS	1.000	805	195	1.805	21,607
2015	WIIM	635	354	281	989	56,825

## LAMPIRAN 1.4

### PERHITUNGAN SIKLUS HIDUP PERUSAHAAN TAHUN 2013

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2013	AISA	47,65	5	1	1978	35	3	3	44,970	4	2	5	3	4	1	GROWTH	0
2013	ARNA	27,30	5	1	1929	84	5	1	0,000	3	3	4	2	3	1	GROWTH	0
2013	ASII	3,10	2	4	1994	19	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2013	AUTO	29,29	5	1	1992	21	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2013	BUDI	11,92	3	3	1969	44	5	1	0,000	3	3	4	2	5	2	GROWTH	0
2013	CEKA	125,35	5	1	1980	33	3	3	14,050	3	3	6	3	4	1	GROWTH	0
2013	CPIN	29,80	5	1	1993	20	1	5	46,450	5	1	6	3	4	1	GROWTH	0
2013	DLTA	16,37	4	2	1973	40	4	2	9,870	3	3	5	2	4	1	GROWTH	0
2013	FASW	24,40	4	2	1973	40	4	2	0,000	2	4	6	3	5	2	GROWTH	0
2013	ICBP	15,55	4	2	1975	38	4	2	66,130	5	1	3	2	4	1	GROWTH	0
2013	IGAR	15,63	4	2	2009	4	1	5	30,030	4	2	7	3	5	2	GROWTH	0
2013	IKAI	5,13	2	4	1983	30	2	4	0,000	1	5	9	4	8	5	STAGNANT	1
2013	INAF	15,70	4	2	1963	50	5	1	49,950	5	1	2	2	4	1	GROWTH	0
2013	INCI	25,71	5	1	1995	18	1	5	41,880	4	2	7	4	5	2	GROWTH	0
2013	INDF	15,33	4	2	1976	37	3	3	25,000	4	2	5	3	5	2	GROWTH	0
2013	INDS	15,26	4	2	2000	13	1	5	99,930	5	1	6	3	5	2	GROWTH	0

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2013	JPFA	62,73	5	1	1990	23	1	5	45,000	4	2	7	4	5	2	GROWTH	0
2013	KAEF	16,44	4	2	1951	62	5	1	0,000	3	3	4	2	4	1	GROWTH	0
2013	KBLI	13,16	3	3	1973	40	4	2	183,030	5	1	3	2	5	2	GROWTH	0
2013	KBRI	(73,41)	1	5	1995	18	1	5	42,590	4	2	7	4	9	5	STAGNANT	1
2013	KIAS	16,74	4	2	1958	55	5	1	10,260	3	3	4	2	4	1	GROWTH	0
2013	KLBF	17,35	4	2	1989	24	1	5	72,430	5	1	6	3	5	2	GROWTH	0
2013	LION	(0,07)	1	5	1985	28	2	4	0,000	1	5	9	4	9	5	STAGNANT	1
2013	LMPI	13,04	3	3	1970	43	5	1	0,000	3	3	4	2	5	2	GROWTH	0
2013	MBTO	(10,66)	1	5	1982	31	2	4	0,000	1	5	9	4	9	5	STAGNANT	1
2013	MLBI	127,31	5	1	1992	21	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2013	MRAT	(21,84)	1	5	1971	42	4	2	0,000	2	4	6	3	8	5	STAGNANT	1
2013	MYTX	25,10	5	1	1947	66	5	1	6,070	3	3	4	2	3	1	GROWTH	0
2013	PRAS	1,92	2	4	1985	28	2	4	0,000	1	5	9	4	8	5	STAGNANT	1
2013	PSDN	(1,96)	1	5	1982	31	2	4	0,000	1	5	9	4	9	5	STAGNANT	1
2013	ROTI	26,43	5	1	1969	44	5	1	0,000	3	3	4	2	3	1	GROWTH	0
2013	SIPD	(11,49)	1	5	2004	9	1	5	0,000	1	5	10	4	9	5	STAGNANT	1
2013	SMGR	57,08	5	1	1972	41	4	2	28,960	4	2	4	2	3	1	GROWTH	0
2013	SMSM	4,57	2	4	1984	29	2	4	0,000	1	5	9	4	8	5	STAGNANT	1
2013	SOBI	4,10	2	4	1997	16	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2013	SQBB	10,04	3	3	1967	46	5	1	45,040	5	1	2	2	5	2	GROWTH	0
2013	SRSN	2,13	2	4	2010	3	1	5	0,000	1	5	10	4	8	5	STAGNANT	1



THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2013	SSTM	3,48	2	4	1995	18	1	5	29,600	4	2	7	4	8	5	STAGNANT	1
2013	TCID	9,55	3	3	1972	41	4	2	49,790	5	1	3	2	5	2	GROWTH	0
2013	TOTO	8,53	2	4	1997	16	1	5	10,660	3	3	8	4	8	5	STAGNANT	1
2013	TRIS	19,93	4	2	1981	32	3	3	0,000	2	4	7	3	5	2	GROWTH	0
2013	ULTJ	23,15	4	2	1932	81	5	1	8,010	3	3	4	2	4	1	GROWTH	0
2013	UNIT	15,17	4	2	1971	42	4	2	30,720	4	2	4	2	4	1	GROWTH	0
2013	VOKS	1,07	1	5	1976	37	3	3	0,000	2	4	7	3	8	5	STAGNANT	1
2013	WIIM	41,91	5	1	1997	16	1	5	53,180	5	1	6	3	4	1	GROWTH	0

**LAMPIRAN 1.5**

**PERHITUNGAN SIKLUS HIDUP PERUSAHAAN TAHUN 2014**

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2014	AISA	26,70	5	1	1988	26	2	4	86,710	5	1	5	3	4	1	GROWTH	0
2014	AKPI	16,95	4	2	1958	56	5	1	0,000	4	2	3	2	4	1	GROWTH	0
2014	ALDO	312,46	5	1	1972	42	4	2	12,910	4	2	4	2	3	1	GROWTH	0
2014	ALKA	11,89	3	3	1972	42	4	2	86,450	5	1	3	2	5	2	GROWTH	0
2014	ALMI	16,19	4	2	1973	41	4	2	-21,570	1	5	7	3	5	2	GROWTH	0
2014	AMFG	14,17	4	2	2000	14	1	5	44,670	5	1	6	3	5	2	GROWTH	0
2014	ARNA	13,55	4	2	1981	33	2	4	80,230	5	1	5	3	5	2	GROWTH	0
2014	AUTO	14,52	4	2	1976	38	3	3	0,200	4	2	5	3	5	2	GROWTH	0
2014	BTON	-15,45	1	5	2004	10	1	5	0,000	1	5	10	4	9	5	STAGNANT	1
2014	BUDI	-11,08	1	5	1982	32	2	4	0,000	2	4	8	4	9	5	STAGNANT	1
2014	CEKA	46,21	5	1	1972	42	4	2	0,000	3	3	5	3	4	1	GROWTH	0
2014	DLTA	5,51	2	4	1977	37	3	3	0,000	2	4	7	4	8	5	STAGNANT	1
2014	DPNS	1,10	2	4	1997	17	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2014	DVLA	0,19	2	4	1994	20	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2014	EKAD	25,77	5	1	1929	85	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2014	FASW	10,00	3	3	1967	47	5	1	45,590	5	1	2	2	5	1	GROWTH	0

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2014	GDST	-13,79	1	5	1977	37	3	3	0,000	2	4	7	4	9	5	STAGNANT	1
2014	GGRM	17,59	4	2	1981	33	3	3	0,000	2	4	7	3	5	2	GROWTH	0
2014	GJTL	5,81	2	4	1997	17	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2014	HDTX	11,17	3	3	1970	44	5	1	0,000	3	3	4	2	5	2	GROWTH	0
2014	IKAI	24,02	5	1	1987	27	2	4	0,000	1	5	9	4	5	2	GROWTH	0
2014	INAF	3,29	2	4	1984	30	2	4	0,000	2	4	8	4	8	5	STAGNANT	1
2014	INCI	35,42	5	1	1957	57	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2014	INDF	10,15	3	3	1969	45	5	1	22,680	4	2	3	2	5	1	GROWTH	0
2014	INDS	10,84	3	3	1973	41	4	2	0,000	3	3	5	2	5	2	GROWTH	0
2014	JPRS	60,64	5	1	1997	17	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2014	KBLI	-7,32	1	5	1978	36	3	3	0,000	2	4	7	3	8	5	STAGNANT	1
2014	KBRI	192,53	5	1	1978	36	3	3	43,140	5	1	4	2	3	1	GROWTH	0
2014	KDSI	17,31	4	2	1989	25	1	5	38,980	5	1	6	3	5	2	GROWTH	0
2014	KIAS	-1,30	2	4	1985	29	2	4	0,000	1	5	9	4	8	5	STAGNANT	1
2014	KICI	3,98	2	4	1987	27	2	4	0,000	1	5	9	4	8	5	STAGNANT	1
2014	LPIN	-9,16	1	5	1982	32	2	4	0,000	2	4	8	4	9	5	STAGNANT	1
2014	MAIN	433,73	5	1	1990	24	1	5	40,000	5	1	6	3	4	1	GROWTH	0
2014	MRAT	21,39	5	1	1947	67	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2014	MYOR	17,90	4	2	1976	38	3	3	0,000	3	3	6	3	5	2	GROWTH	0
2014	NIPS	11,50	3	3	1973	41	4	2	0,000	3	3	5	2	5	2	GROWTH	0
2014	PRAS	40,96	5	1	1993	21	1	5	44,990	5	1	6	3	4	1	GROWTH	0

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2014	PYFA	15,45	4	2	1963	51	5	1	0,000	4	2	3	2	4	1	GROWTH	0
2014	RICY	20,45	4	2	1973	41	4	2	0,000	3	3	5	3	5	2	GROWTH	0
2014	RMBA	14,81	4	2	1975	39	4	2	94,290	5	1	3	2	4	1	GROWTH	0
2014	ROTI	24,89	5	1	1969	45	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2014	SCCO	-1,27	2	4	2010	4	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2014	SIPD	-34,99	1	5	1995	19	1	5	0,000	1	5	10	4	9	5	STAGNANT	1
2014	SQBB	16,67	4	2	1951	63	5	1	0,000	4	2	3	2	4	1	GROWTH	0
2014	SRSN	20,52	5	1	1968	46	5	1	53,080	5	1	2	2	3	1	GROWTH	0
2014	SSTM	-9,39	1	5	1976	38	3	3	0,000	2	4	7	4	9	5	STAGNANT	1
2014	TCID	13,82	4	2	1971	43	4	2	0,000	3	3	5	3	5	2	GROWTH	0
2014	TOTO	20,00	4	2	1932	82	5	1	0,000	4	2	3	2	4	1	GROWTH	0
2014	TRIS	11,42	3	3	1971	43	4	2	15,710	4	2	4	2	5	2	GROWTH	0
2014	TRST	23,35	5	1	1995	19	1	5	28,660	5	1	6	3	4	1	GROWTH	0
2014	TSPC	9,59	3	3	1972	42	4	2	49,710	5	1	3	2	5	2	GROWTH	0
2014	ULTJ	13,19	4	2	1990	24	1	5	42,700	5	1	6	3	5	2	GROWTH	0
2014	UNIT	0,55	2	4	1995	19	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2014	WIIM	4,63	2	4	1986	28	2	4	0,000	1	5	9	4	8	5	STAGNANT	1

**LAMPIRAN 1.6**

**PERHITUNGAN SIKLUS HIDUP PERUSAHAAN TAHUN 2015**

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2015	AISA	16,94	5	1	1957	58	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2015	ALMI	-0,08	3	3	1972	43	4	2	49,750	5	1	3	2	5	2	GROWTH	0
2015	ALTO	-9,21	2	4	1985	30	2	4	0,000	2	4	8	4	8	5	STAGNANT	1
2015	ARNA	-19,74	1	5	1982	33	2	4	0,000	2	4	8	4	9	5	STAGNANT	1
2015	ASII	-8,68	2	4	1994	21	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2015	FASW	-9,11	2	4	2010	5	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2015	GDST	-24,83	1	5	1979	36	3	3	0,000	3	3	6	3	8	5	STAGNANT	1
2015	GGRM	7,95	4	2	1958	57	5	1	10,170	4	2	3	2	4	1	GROWTH	0
2015	HMSP	10,38	4	2	1981	34	3	3	0,000	2	4	7	3	5	2	GROWTH	0
2015	IMAS	-6,98	2	4	1995	20	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2015	INAF	17,41	5	1	1993	22	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2015	INAI	48,34	5	1	1980	35	3	3	0,000	2	4	7	3	4	1	GROWTH	0
2015	INDS	-12,05	1	5	1976	39	3	3	0,000	3	3	6	3	8	5	STAGNANT	1
2015	INTP	-10,99	1	5	1985	30	2	4	0,000	2	4	8	4	9	5	STAGNANT	1
2015	JECC	11,41	4	2	1973	42	4	2	0,000	3	3	5	3	5	2	GROWTH	0
2015	JPFA	2,31	3	3	1970	45	5	1	0,000	4	2	3	2	5	1	GROWTH	0

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2015	JPRS	-54,30	1	5	1995	20	1	5	0,000	1	5	10	4	9	5	STAGNANT	1
2015	KAEF	7,51	4	2	1951	64	5	1	0,000	4	2	3	2	4	1	GROWTH	0
2015	KBLI	11,66	5	1	1968	47	5	1	40,850	5	1	2	2	3	1	GROWTH	0
2015	KBLM	5,24	4	2	2000	15	1	5	44,590	5	1	6	3	5	2	GROWTH	0
2015	KLBF	2,88	3	3	1971	44	4	2	14,820	4	2	4	2	5	2	GROWTH	0
2015	KRAH	-0,99	2	4	1997	18	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2015	LION	3,08	3	3	1973	42	4	2	88,570	5	1	3	2	5	2	GROWTH	0
2015	LMPI	-11,85	1	5	1982	33	2	4	0,000	2	4	8	4	9	5	STAGNANT	1
2015	MAIN	6,06	4	2	1963	52	5	1	52,600	5	1	2	2	4	1	GROWTH	0
2015	MERK	13,93	5	1	1987	28	2	4	0,000	2	4	8	3	4	1	GROWTH	0
2015	MYTX	-11,17	1	5	1978	37	3	3	0,000	3	3	6	3	8	5	STAGNANT	1
2015	PICO	0,72	3	3	1967	48	5	1	49,540	5	1	2	2	5	1	GROWTH	0
2015	PRAS	5,38	4	2	1976	39	3	3	0,000	3	3	6	3	5	2	GROWTH	0
2015	RICY	-6,28	2	4	1997	18	1	5	0,000	1	5	10	4	8	5	STAGNANT	1
2015	RMBA	19,33	5	1	1997	18	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2015	SIDO	0,94	3	3	1969	46	5	1	0,000	4	2	3	2	5	2	GROWTH	0
2015	SMBR	20,28	5	1	1978	37	3	3	44,440	5	1	4	3	4	1	GROWTH	0
2015	SMSM	6,46	4	2	1973	42	4	2	-60,470	1	5	7	3	5	2	GROWTH	0
2015	SRSN	12,42	5	1	1995	20	1	5	0,000	1	5	10	4	5	2	GROWTH	0
2015	TIRT	4,69	4	2	1971	44	4	2	67,470	5	1	3	2	4	1	GROWTH	0
2015	TOTO	10,96	4	2	1932	83	5	1	0,000	4	2	3	2	4	1	GROWTH	0

THN	KODE	SG	KTL	SK G	THN BERDIRI	UMUR	KTL	SK A	DPR (%)	KTL	SK DP	ADP	SK ADP	SK G	KTL	SIKLUS	SKR AKHR
		(1-2)	3	4	5	6	7	8	9	10	11	(8+11)	12	(4+12)	13	14	15
2015	TRIS	15,12	5	1	1969	46	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2015	TRST	-2,02	2	4	1986	29	2	4	0,000	2	4	8	4	8	5	STAGNANT	1
2015	ULTJ	12,18	5	1	1947	68	5	1	0,000	4	2	3	2	3	1	GROWTH	0
2015	VOKS	-20,25	1	5	1977	38	3	3	0,000	3	3	6	3	8	5	STAGNANT	1
2015	WIIM	10,71	4	2	1976	39	3	3	0,000	3	3	6	3	5	2	GROWTH	0

**LAMPIRAN 1.7****PERHITUNGAN MANAJEMEN LABA TAHUN 2013**

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	$\Delta$ REV/Tait-1	PPE/Tait-1	$(\Delta$ REV- $\Delta$ REC)/Tait-1	NDACC	DACC
2013	AISA	(2.098.776)	-0,543	0,0000003	0,338	0,373	0,249	0,237	-0,787
2013	ARNA	(167.408)	-0,179	0,0000011	0,324	0,753	0,232	0,455	-0,640
2013	ASII	(88.329.703)	-0,485	0,0000000	0,032	0,066	0,013	0,041	-0,527
2013	AUTO	(5.028.459)	-0,566	0,0000001	0,273	0,358	0,220	0,229	-0,800
2013	BUDI	(1.052.193)	-0,458	0,0000004	0,119	0,553	0,240	0,344	-0,795
2013	CEKA	(781.977)	-0,761	0,0000010	1,370	0,005	1,248	0,056	-0,831
2013	CPIN	(6.296.210)	-0,506	0,0000001	0,080	0,514	35,023	2,203	-0,824
2013	DLTA	(477.613)	-0,641	0,0000013	0,378	0,125	0,421	0,078	-0,717
2013	FASW	(2.108.898)	-0,378	0,0000002	0,174	0,680	0,113	0,418	-0,801
2013	ICBP	(9.086.675)	-0,510	0,0000001	0,190	0,108	0,178	0,075	-0,587
2013	IGAR	(227.686)	-0,729	0,0000032	0,278	0,157	0,237	0,059	-0,786
2013	IKAI	(178.267)	-0,351	0,0000020	0,020	0,679	0,059	0,387	-0,733
2013	INAF	(903.063)	-0,760	0,0000008	0,153	0,310	0,124	0,182	-0,943
2013	INCI	(74.385)	-0,562	0,0000076	0,126	0,307	0,218	0,082	-0,626
2013	INDF	(29.047.611)	-0,489	0,0000000	0,129	0,388	0,171	0,245	-0,734
2013	INDS	(938.983)	-0,564	0,0000006	0,135	0,638	0,093	0,385	-0,951
2013	JPFA	(8.364.030)	-0,763	0,0000001	0,126	0,481	0,120	0,298	-1,063
2013	KAEF	(1.594.973)	-0,768	0,0000005	0,296	0,240	0,253	0,153	-0,925



THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	ΔREV/Tait-1	PPE/Tait-1	(ΔREV-ΔREC)/Tait-1	NDACC	DACC
2013	KBLI	(843.551)	-0,726	0,0000009	0,258	0,339	0,130	0,200	-0,934
2013	KBRI	(95.461)	-0,129	0,0000013	-0,044	0,954	-0,042	0,559	-0,686
2013	KIAS	(665.316)	-0,310	0,0000005	0,061	0,681	0,079	0,412	-0,722
2013	KLBF	(5.526.867)	-0,587	0,0000001	0,251	0,311	0,215	0,199	-0,790
2013	LION	(364.060)	-0,840	0,0000023	-0,001	0,139	0,003	0,049	-0,885
2013	LMPI	(461.550)	-0,566	0,0000012	0,096	0,344	0,063	0,194	-0,761
2013	MBTO	(437.592)	-0,718	0,0000016	-0,126	0,221	-0,107	0,104	-0,817
2013	MLBI	464.977	0,404	0,0000009	1,732	0,877	1,594	0,607	-0,222
2013	MRAT	(320.364)	-0,703	0,0000022	-0,220	0,180	-0,114	0,070	-0,762
2013	MYTX	(564.086)	-0,313	0,0000006	0,211	0,809	0,188	0,495	-0,810
2013	PRAS	(318.659)	-0,552	0,0000017	0,010	0,773	0,002	0,445	-0,994
2013	PSDN	(359.764)	-0,527	0,0000015	-0,037	0,404	-0,046	0,221	-0,746
2013	ROTI	(205.866)	-0,171	0,0000008	0,261	0,975	0,223	0,594	-0,768
2013	SIPD	(1.395.025)	-0,423	0,0000003	-0,152	0,481	-0,090	0,284	-0,703
2013	SMGR	(4.617.811)	-0,174	0,0000000	0,335	0,710	0,321	0,450	-0,627
2013	SMSM	(758.929)	-0,488	0,0000006	0,067	0,316	0,008	0,183	-0,674
2013	SOBI	(704.013)	-0,520	0,0000007	0,062	0,435	0,049	0,257	-0,777
2013	SQBB	(179.524)	-0,452	0,0000025	0,098	0,221	0,101	0,101	-0,549
2013	SRSN	(278.795)	-0,693	0,0000025	0,020	0,294	-0,015	0,140	-0,831
2013	SSTM	(428.281)	-0,529	0,0000012	0,024	0,476	-0,013	0,271	-0,799
2013	TCID	(566.357)	-0,449	0,0000008	0,140	0,543	0,140	0,326	-0,775
2013	TOTO	(853.241)	-0,560	0,0000007	0,088	0,367	0,058	0,217	-0,778

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	$\Delta$ REV/Tait-1	PPE/Tait-1	$(\Delta$ REV- $\Delta$ REC)/Tait-1	NDACC	DACC
2013	TRIS	(296.631)	-0,810	0,0000027	0,304	0,255	0,271	0,128	-0,937
2013	ULTJ	(1.240.384)	-0,512	0,0000004	0,269	0,399	0,239	0,250	-0,765
2013	UNIT	(85.384)	-0,225	0,0000026	0,035	0,966	0,021	0,550	-0,771
2013	VOKS	(1.468.173)	-0,865	0,0000006	0,016	0,173	-0,051	0,093	-0,961
2013	WIIM	(861.564)	-0,714	0,0000008	0,388	0,181	0,373	0,118	-0,834

**LAMPIRAN 1.8****PERHITUNGAN MANAJEMEN LABA TAHUN 2014**

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	$\Delta$ REV/Tait-1	PPE/Tait-1	$(\Delta$ REV- $\Delta$ REC)/Tait-1	NDACC	DACC
2014	AISA	(3.599.175)	-0,717	0,0000002	0,216	0,356	0,128	0,146	-0,806
2014	AKPI	(885.468)	-0,425	0,0000005	0,135	0,509	0,143	0,204	-0,583
2014	ALDO	(219.580)	-0,728	0,0000033	1,241	0,349	1,137	0,129	-0,566
2014	ALKA	(212.864)	-0,880	0,0000041	0,540	0,059	0,479	-0,034	-0,735
2014	ALMI	(2.424.549)	-0,881	0,0000004	0,169	0,284	0,141	0,115	-0,950
2014	AMFG	(1.799.576)	-0,508	0,0000003	0,129	0,433	0,136	0,176	-0,642
2014	ARNA	(245.578)	-0,216	0,0000009	0,169	0,648	0,094	0,251	-0,415
2014	AUTO	(5.137.126)	-0,407	0,0000001	0,123	0,262	0,111	0,110	-0,481
2014	BTON	(118.027)	-0,670	0,0000057	-0,100	0,081	-0,091	-0,080	-0,637
2014	BUDI	(960.002)	-0,403	0,0000004	-0,119	0,621	-0,245	0,233	-0,655
2014	CEKA	(1.012.320)	-0,946	0,0000009	1,094	0,207	1,065	0,114	-0,794
2014	DLTA	(570.240)	-0,658	0,0000012	0,127	0,131	0,015	0,032	-0,665
2014	DPNS	(168.516)	-0,657	0,0000039	0,006	0,050	0,013	-0,054	-0,618
2014	DVLA	(844.365)	-0,710	0,0000008	0,002	0,224	0,024	0,076	-0,782
2014	EKAD	(255.453)	-0,743	0,0000029	0,314	0,307	0,281	0,081	-0,754
2014	FASW	(1.708.877)	-0,300	0,0000002	0,087	0,656	0,101	0,267	-0,528
2014	GDST	(664.082)	-0,557	0,0000008	-0,163	0,569	-0,148	0,208	-0,792
2014	GGRM	(33.137.307)	-0,653	0,0000000	0,192	0,374	0,205	0,161	-0,756

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	ΔREV/Tait-1	PPE/Tait-1	(ΔREV-ΔREC)/Tait-1	NDACC	DACC
2014	GJTL	(6.000.236)	-0,391	0,0000001	0,047	0,496	0,047	0,202	-0,568
2014	HDTX	(497.555)	-0,209	0,0000004	0,050	1,460	0,065	0,588	-0,745
2014	IKAI	(199.392)	-0,414	0,0000021	0,105	0,712	0,078	0,253	-0,631
2014	INAF	(781.723)	-0,604	0,0000008	0,034	0,305	0,093	0,113	-0,701
2014	INCI	(75.918)	-0,558	0,0000073	0,211	0,370	0,200	0,018	-0,548
2014	INDF	(36.594.656)	-0,469	0,0000000	0,075	0,282	0,037	0,116	-0,560
2014	INDS	(848.134)	-0,386	0,0000005	0,084	0,568	0,070	0,225	-0,577
2014	JPRS	(230.750)	-0,613	0,0000027	0,314	0,035	0,116	-0,032	-0,525
2014	KBLI	(781.666)	-0,585	0,0000007	-0,141	0,308	-0,140	0,104	-0,718
2014	KBRI	(144.246)	-0,183	0,0000013	0,029	1,479	-0,016	0,575	-0,717
2014	KDSI	(511.836)	-0,602	0,0000012	0,282	0,444	0,212	0,167	-0,697
2014	KIAS	(714.989)	-0,315	0,0000004	-0,005	0,623	-0,035	0,243	-0,545
2014	KICI	(60.324)	-0,614	0,0000102	0,040	0,084	0,039	-0,159	-0,488
2014	LPIN	(86.509)	-0,440	0,0000051	-0,036	0,028	-0,052	-0,089	-0,383
2014	MAIN	(1.960.012)	-0,885	0,0000005	1,652	0,712	1,470	0,347	-0,820
2014	MRAT	(369.322)	-0,840	0,0000023	0,174	0,176	0,033	0,029	-0,839
2014	MYOR	(6.098.944)	-0,628	0,0000001	0,222	0,369	0,196	0,157	-0,722
2014	NIPS	(621.710)	-0,779	0,0000013	0,131	0,564	0,045	0,207	-0,947
2014	PRAS	(555.438)	-0,698	0,0000013	0,163	0,887	0,115	0,341	-0,983
2014	PYFA	(75.420)	-0,431	0,0000057	0,170	0,524	0,117	0,108	-0,511
2014	RICY	(834.944)	-0,752	0,0000009	0,181	0,287	0,191	0,108	-0,812
2014	RMBA	(8.301.765)	-0,899	0,0000001	0,197	0,404	0,147	0,168	-1,011

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	$\Delta$ REV/Tait-1	PPE/Tait-1	$(\Delta$ REV- $\Delta$ REC)/Tait-1	NDACC	DACC
2014	ROTI	(231.738)	-0,127	0,0000005	0,206	0,922	0,189	0,372	-0,427
2014	SCCO	(1.156.158)	-0,656	0,0000006	-0,027	0,168	-0,050	0,055	-0,717
2014	SIPD	(1.717.003)	-0,544	0,0000003	-0,427	0,290	-0,428	0,092	-0,734
2014	SQBB	(201.283)	-0,478	0,0000024	0,169	0,207	0,113	0,044	-0,488
2014	SRSN	(321.292)	-0,764	0,0000024	0,191	0,290	0,160	0,080	-0,800
2014	SSTM	(412.833)	-0,515	0,0000012	-0,067	0,466	-0,043	0,164	-0,686
2014	TCID	(399.703)	-0,273	0,0000007	0,191	0,630	0,171	0,250	-0,463
2014	TOTO	(819.143)	-0,469	0,0000006	0,196	0,462	0,156	0,184	-0,597
2014	TRIS	(351.330)	-0,782	0,0000022	0,170	0,257	0,103	0,066	-0,813
2014	TRST	(1.152.037)	-0,353	0,0000003	0,146	0,607	0,143	0,247	-0,549
2014	TSPC	(3.130.408)	-0,579	0,0000002	0,122	0,287	0,116	0,118	-0,661
2014	ULTJ	(1.358.741)	-0,483	0,0000004	0,162	0,357	0,153	0,145	-0,581
2014	UNIT	(87.194)	-0,190	0,0000022	0,001	0,756	0,005	0,265	-0,443
2014	WIIM	(887.412)	-0,722	0,0000008	0,060	0,252	0,048	0,089	-0,794

**LAMPIRAN 1.9****PERHITUNGAN MANAJEMEN LABA DACC TAHUN 2015**

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	$\Delta$ REV/Tait-1	PPE/Tait-1	$(\Delta$ REV- $\Delta$ REC)/Tait-1	NDACC	DACC
2015	AISA	(4.089.885)	-0,555	0,0000001	0,118	0,311	0,032	0,053	-0,561
2015	ALMI	(1.424.398)	-0,443	0,0000003	-0,001	0,246	0,041	0,022	-0,465
2015	ALTO	(580.105)	-0,468	0,0000008	-0,025	0,471	-0,918	0,403	-0,504
2015	ARNA	(437.968)	-0,348	0,0000008	-0,252	0,702	-0,269	0,215	-0,499
2015	ASII	(105.145.387)	-0,445	0,0000000	-0,074	0,021	-0,001	0,005	-0,473
2015	FASW	(2.027.438)	-0,363	0,0000002	-0,089	0,881	-0,066	0,224	-0,535
2015	GDST	(469.975)	-0,346	0,0000007	-0,222	0,524	-0,218	0,157	-0,461
2015	GGRM	(36.115.597)	-0,620	0,0000000	0,089	0,345	0,088	0,049	-0,651
2015	HMSP	(19.444.022)	-0,685	0,0000000	0,295	0,221	0,244	-0,041	-0,625
2015	IMAS	(12.214.764)	-0,520	0,0000000	-0,058	0,196	-0,047	0,062	-0,571
2015	INAF	(1.063.150)	-0,852	0,0000008	0,193	0,319	0,193	-0,053	-0,790
2015	INAI	(926.850)	-1,037	0,0000011	0,505	0,260	0,255	-0,114	-0,841
2015	INDS	(990.995)	-0,434	0,0000004	-0,100	0,634	-0,087	0,155	-0,548
2015	INTP	(8.737.193)	-0,302	0,0000000	-0,076	0,478	-0,071	0,140	-0,409
2015	JECC	(925.028)	-0,871	0,0000009	0,160	0,373	0,168	-0,041	-0,819
2015	JPFA	(9.079.670)	-0,576	0,0000001	0,036	0,432	0,039	0,085	-0,636
2015	JPRS	(236.226)	-0,635	0,0000027	-0,458	0,033	-0,455	-0,011	-0,606
2015	KAEF	(1.847.949)	-0,623	0,0000003	0,114	0,230	0,101	-0,007	-0,603

THN	KODE	TACCit	TACCit/Tait-1	1/Tait-1	ΔREV/Tait-1	PPE/Tait-1	(ΔREV-ΔREC)/Tait-1	NDACC	DACC
2015	KBLI	(846.192)	-0,633	0,0000007	0,208	0,413	0,164	-0,016	-0,586
2015	KBLM	(349.518)	-0,540	0,0000015	0,074	0,450	0,120	-0,047	-0,489
2015	KLBF	(6.690.798)	-0,538	0,0000001	0,040	0,317	0,040	0,056	-0,576
2015	KRAH	(428.758)	-0,893	0,0000021	-0,006	0,155	0,009	-0,114	-0,779
2015	LION	(462.326)	-0,764	0,0000017	0,019	0,187	-0,006	-0,070	-0,677
2015	LMPI	(438.516)	-0,542	0,0000012	-0,075	0,324	-0,065	0,015	-0,539
2015	MAIN	(2.090.025)	-0,592	0,0000003	0,077	0,516	0,084	0,073	-0,638
2015	MERK	(341.135)	-0,476	0,0000014	0,168	0,155	0,142	-0,116	-0,353
2015	MYTX	(757.505)	-0,371	0,0000005	-0,116	0,565	-0,101	0,140	-0,475
2015	PICO	(434.086)	-0,693	0,0000016	0,008	0,211	0,032	-0,075	-0,618
2015	PRAS	(652.452)	-0,507	0,0000008	0,019	0,668	0,048	0,087	-0,565
2015	RICY	(839.095)	-0,716	0,0000009	-0,063	0,331	-0,065	0,044	-0,737
2015	RMBA	(9.232.557)	-0,901	0,0000001	0,266	0,423	0,285	-0,013	-0,882
2015	SIDO	(1.269.964)	-0,450	0,0000004	0,007	0,341	0,003	0,056	-0,483
2015	SMBR	(1.584.387)	-0,541	0,0000003	0,084	0,269	0,097	0,004	-0,537
2015	SMSM	(672.423)	-0,383	0,0000006	0,097	0,407	0,075	0,029	-0,384
2015	SRSN	(425.234)	-0,915	0,0000022	0,126	0,270	0,078	-0,117	-0,773
2015	TIRT	(503.017)	-0,702	0,0000014	0,053	0,277	0,063	-0,056	-0,638
2015	TOTO	(1.062.826)	-0,515	0,0000005	0,109	0,424	0,107	0,027	-0,521
2015	TRIS	(390.829)	-0,749	0,0000019	0,216	0,233	0,225	-0,165	-0,588
2015	TRST	(1.112.453)	-0,341	0,0000003	-0,015	0,644	0,002	0,133	-0,439
2015	ULTJ	(1.580.465)	-0,542	0,0000003	0,164	0,398	0,145	0,017	-0,535

<b>THN</b>	<b>KODE</b>	<b>TACCit</b>	<b>TACCit/Tait-1</b>	<b>1/Tait-1</b>	<b>ΔREV/Tait-1</b>	<b>PPE/Tait-1</b>	<b>(ΔREV-ΔREC)/Tait-1</b>	<b>NDACC</b>	<b>DACC</b>
2015	VOKS	(1.151.686)	-0,741	0,0000006	-0,261	0,184	-0,266	0,099	-0,815
2015	WIIM	(857.733)	-0,644	0,0000008	0,133	0,249	0,141	-0,047	-0,592



**LAMPIRAN 1.10****PERHITUNGAN VARIABEL KONTROL TAHUN 2013**

<b>THN</b>	<b>KODE</b>	<b>T. AKTIVA</b>	<b>T. UTANG</b>	<b>LABA BERSIH</b>	<b>ROA</b>	<b>LEV</b>	<b>SIZE</b>
2013	AISA	5.020.824	2.666.648	346.728	0,069	0,531	15,429
2013	ARNA	1.135.245	366.755	237.698	0,209	0,323	13,942
2013	ASII	213.994.000	107.806.000	22.297	0,000	0,504	19,181
2013	AUTO	12.617.678	3.058.924	1.058	0,000	0,242	16,351
2013	BUDI	2.382.875	1.497.754	41.886	0,018	0,629	14,684
2013	CEKA	1.069.627	541.352	65.069	0,061	0,506	13,883
2013	CPIN	15.722.197	5.771.297	2.528.690	0,161	0,367	16,571
2013	DLTA	867.041	190.483	270.498	0,312	0,220	13,673
2013	FASW	5.692.060	4.134.128	(249.058)	-0,044	0,726	15,555
2013	ICBP	21.267.470	8.001.739	2.235.040	0,105	0,376	16,873
2013	IGAR	314.747	89.004	35.030	0,111	0,283	12,660
2013	IKAI	482.057	276.649	(43.484)	-0,090	0,574	13,086
2013	INAF	1.294.511	703.717	(54.223)	-0,042	0,544	14,074
2013	INCI	136.142	10.050	10.332	0,076	0,074	11,821
2013	INDF	78.092.789	39.719.660	3.416.886	0,044	0,509	18,173
2013	INDS	2.196.518	443.653	147.608	0,067	0,202	14,602
2013	JPFA	14.917.590	9.672.368	640.637	0,043	0,648	16,518
2013	KAEF	2.471.940	847.585	215.642	0,087	0,343	14,721
2013	KBLI	1.337.022	450.373	73.530	0,055	0,337	14,106
2013	KBRI	788.749	95.513	(18.221)	-0,023	0,121	13,578
2013	KIAS	2.270.905	223.804	75.360	0,033	0,099	14,636
2013	KLBF	11.315.061	2.815.103	1.970.452	0,174	0,249	16,242
2013	LION	498.568	82.784	64.761	0,130	0,166	13,119
2013	LMPI	822.190	424.769	(12.040)	-0,015	0,517	13,620
2013	MBTO	611.770	160.451	16.169	0,026	0,262	13,324
2013	MLBI	1.782.148	794.615	1.171.229	0,657	0,446	14,393
2013	MRAT	439.584	61.792	(6.700)	-0,015	0,141	12,994
2013	MYTX	2.095.467	2.199.025	-49.787	-0,024	1,049	14,555
2013	PRAS	795.630	389.182	13.197	0,017	0,489	13,587
2013	PSDN	681.832	264.233	21.322	0,031	0,388	13,433

<b>THN</b>	<b>KODE</b>	<b>T. AKTIVA</b>	<b>T. UTANG</b>	<b>LABA BERSIH</b>	<b>ROA</b>	<b>LEV</b>	<b>SIZE</b>
2013	ROTI	1.822.689	1.035.351	158.015	0,087	0,568	14,416
2013	SIPD	3.155.680	1.870.560	8.378	0,003	0,593	14,965
2013	SMGR	30.792.884	6.122.043	5.354.299	0,174	0,199	17,243
2013	SMSM	1.701.103	8988908	338.223	0,199	5,284	14,347
2013	SOBI	1.568.167	695.957	168.057	0,107	0,444	14,265
2013	SQBB	421.188	1.011.571	149.521	0,355	2,402	12,951
2013	SRSN	420.783	74.136	15.994	0,038	0,176	12,950
2013	SSTM	801.866	106.407	(13.228)	-0,016	0,133	13,595
2013	TCID	1.465.952	530.156	160.148	0,109	0,362	14,198
2013	TOTO	1.746.178	710.527	236.558	0,135	0,407	14,373
2013	TRIS	449.009	172.798	48.195	0,107	0,385	13,015
2013	ULTJ	2.811.621	796.474	325.127	0,116	0,283	14,849
2013	UNIT	459.119	217.862	832	0,002	0,475	13,037
2013	VOKS	1.955.830	1.354.581	39.093	0,020	0,693	14,486
2013	WIIM	1.229.011	447.652	132.322	0,108	0,364	14,022

**LAMPIRAN 1.11****PERHITUNGAN VARIABEL KONTROL TAHUN 2014**

<b>THN</b>	<b>KODE</b>	<b>T. AKTIVA</b>	<b>T. UTANG</b>	<b>LABA BERSIH</b>	<b>ROA</b>	<b>LEV</b>	<b>SIZE</b>
2014	AISA	7.373.868	3.787.932	377.911	0,051	0,514	15,813
2014	AKPI	2.227.043	1191197	34.660	0,016	0,535	14,616
2014	ALDO	105.255	197.392	21.071	0,200	1,875	11,564
2014	ALKA	245.298	181.643	2.948	0,012	0,740	12,410
2014	ALMI	3.217.114	2.571.403	3.664	0,001	0,799	14,984
2014	AMFG	3.946.125	733.749	464.152	0,118	0,186	15,188
2014	ARNA	1.259.938	346.945	261.880	0,208	0,275	14,047
2014	AUTO	14.380.926	4.244.360	954	0,000	0,295	16,481
2014	BTON	174.089	27.517	7.537	0,043	0,158	12,067
2014	BUDI	2.476.982	1.563.631	28.524	0,012	0,631	14,723
2014	CEKA	1.284.150	746.599	41.001	0,032	0,581	14,066
2014	DLTA	991.947	227.474	288.073	0,290	0,229	13,807
2014	DPNS	268.891	32.795	14.529	0,054	0,122	12,502
2014	DVLA	1.236.248	273.816	80.929	0,065	0,221	14,028
2014	EKAD	411.726	138.150	40.986	0,100	0,336	12,928
2014	FASW	5.581.001	3.936.323	86.746	0,016	0,705	15,535
2014	GDST	1.357.932	484.175	(13.564)	-0,010	0,357	14,121
2014	GGRM	58.220.600	24.991.880	5.395.293	0,093	0,429	17,880
2014	GJTL	16.122.036	10.059.605	283.016	0,018	0,624	16,596
2014	HDTX	4.221.697	3.607.059	(107)	0,000	0,854	15,256
2014	IKAI	518.547	339889	(26.157)	-0,050	0,655	13,159
2014	INAF	1.248.343	656.380	1.165	0,001	0,526	14,037
2014	INCI	147.756	10.873	11.057	0,075	0,074	11,903
2014	INDF	85.938.885	44.710.509	4.401.080	0,051	0,520	18,269
2014	INDS	2.282.666	454.348	127.820	0,056	0,199	14,641
2014	JPRS	371.965	15.335	(6.680)	-0,018	0,041	12,827
2014	KBLI	1.337.351	396.595	70.080	0,052	0,297	14,106
2014	KBRI	1.298.895	622.270	(16.408)	-0,013	0,479	14,077
2014	KDSI	952.177	555.679	44.489	0,047	0,584	13,767
2014	KIAS	2.268.247	235.746	79.641	0,035	0,104	14,635
2014	KICI	96.746	18.066	4.704	0,049	0,187	11,480
2014	LPIN	180.782	46.316	-1.627	-0,009	0,256	12,105
2014	MAIN	3.530.184	24.533.347	(84.841)	-0,024	6,950	15,077

<b>THN</b>	<b>KODE</b>	<b>T. AKTIVA</b>	<b>T. UTANG</b>	<b>LABA BERSIH</b>	<b>ROA</b>	<b>LEV</b>	<b>SIZE</b>
2014	MRAT	498.786	114.842	7.372	0,015	0,230	13,120
2014	MYOR	102.911.008	6.190.553	409.825	0,004	0,060	18,449
2014	NIPS	1.206.854	630.960	49.742	0,041	0,523	14,004
2014	PRAS	1.286.828	601.006	11.341	0,009	0,467	14,068
2014	PYFA	172.737	76.178	2.658	0,015	0,441	12,060
2014	RICY	1.172.012	774.439	10.428	0,009	0,661	13,974
2014	RMBA	10.250.546	11.647.399	(2.278.718)	-0,222	1,136	16,143
2014	ROTI	2.142.894	1.182.772	188.578	0,088	0,552	14,578
2014	SCCO	1.656.007	1.667.642	137.619	0,083	1,007	14,320
2014	SIPD	2.799.605	1.513.908	3.576	0,001	0,541	14,845
2014	SQBB	459.353	1.287.357	164.808	0,359	2,803	13,038
2014	SRSN	464.949	90.474	14.600	0,031	0,195	13,050
2014	SSTM	773.663	134.511	(14.048)	-0,018	0,174	13,559
2014	TCID	1.853.235	514.794	174.314	0,094	0,278	14,432
2014	TOTO	2.062.387	796.096	295.861	0,070	1,525	13,165
2014	TRIS	521.920	214.390	36.523	0,009	1,525	14,998
2014	TRST	3.261.285	1.499.792	30.256	0,009	0,066	14,998
2014	TSPC	5.592.730	1.460.391	584.293	0,104	0,268	15,537
2014	ULTJ	2.917.084	651.986	283.361	0,097	0,501	14,886
2014	UNIT	440.727	199.074	396	0,001	1,479	12,996
2014	WIIM	1.332.908	478.483	112.305	0,084	0,149	14,103

**LAMPIRAN 1.12****PERHITUNGAN VARIABEL KONTROL TAHUN 2015**

THN	KODE	T. AKTIVA	T. UTANG	LABA BERSIH	ROA	LEV	SIZE
2015	AISA	9.060.979	5.094.072	373.750	0,041	0,562	16,019
2015	ALMI	2.189.038	1.623.927	(53.614)	-0,024	0,742	14,599
2015	ALTO	1.180.228	673.256	(24.346)	-0,021	0,570	13,981
2015	ARNA	1.430.779	536.051	71.210	0,050	0,375	14,174
2015	ASII	245.435.000	118.902.000	15.613	0,000	0,484	19,319
2015	FASW	6.993.634	4.548.288	(308.897)	-0,044	0,650	15,761
2015	GDST	1.183.934	379.524	(55.213)	-0,047	0,321	13,984
2015	GGRM	63.505.413	25.497.504	6.452.834	0,102	0,402	17,967
2015	HMSP	38.010.724	5.994.664	10.363.308	0,273	0,158	17,453
2015	IMAS	24.860.958	18.163.866	(22.489)	-0,001	0,731	17,029
2015	INAF	1.533.709	941.000	5.007	0,003	0,614	14,243
2015	INAI	1.330.259	1.090.438	28.616	0,022	0,820	14,101
2015	INDS	2.553.928	634.889	1.934	0,001	0,249	14,753
2015	INTP	27.638.360	3.772.410	4.396.661	0,159	0,136	17,135
2015	JECC	1.358.464	990.707	2.465	0,002	0,729	14,122
2015	JPFA	17.159.466	11.049.774	524.484	0,031	0,644	16,658
2015	JPRS	363.265	30.806	(21.990)	-0,061	0,085	12,803
2015	KAEF	3.226.224	1.374.127	252.973	0,078	0,426	14,987
2015	KBLI	1.551.800	220.531	115.371	0,074	0,142	14,255
2015	KBLM	654.386	357.910	12.760	0,019	0,547	13,391
2015	KLBF	13.696.417	2.758.131	2.057.694	0,150	0,201	16,433
2015	KRAH	533.538	356.966	-762	-0,001	0,669	13,187
2015	LION	639.330	1.387.972	46.019	0,072	2,171	13,368
2015	LMPI	793.094	391.882	3.968	0,005	0,494	13,584
2015	MAIN	3.962.068	2.413.483	(62.097)	-0,016	0,609	15,192
2015	MERK	641.647	168.104	142.545	0,222	0,262	13,372
2015	MYTX	1.944.326	2.512.252	-263.871	-0,136	1,292	14,480
2015	PICO	605.788	358.697	14.975	0,025	0,592	13,314
2015	PRAS	1.531.742	811.178	6.437	0,004	0,530	14,242
2015	RICY	1.198.194	789.115	12.383	0,010	0,659	13,996
2015	RMBA	7.594.019	15.816.071	(1.638.538)	-0,216	2,083	15,843
2015	SIDO	2.796.111	197.797	437.475	0,156	0,071	14,844
2015	SMBR	3.268.668	225.066	354.180	0,108	0,069	15,000

<b>THN</b>	<b>KODE</b>	<b>T. AKTIVA</b>	<b>T. UTANG</b>	<b>LABA BERSIH</b>	<b>ROA</b>	<b>LEV</b>	<b>SIZE</b>
2015	SMSM	2.220.108	10.712.321	461.307	0,208	4,825	14,613
2015	SRSN	574.073	109.974	15.505	0,027	0,192	13,261
2015	TIRT	763.168	367.226	17.338	0,117	0,151	14,707
2015	TOTO	2.439.541	947.998	285.237	0,065	1,651	13,261
2015	TRIS	574.346	245.138	37.448	0,008	1,651	13,261
2015	TRST	3.357.359	1.400.439	25.314	0,008	0,073	15,027
2015	ULTJ	3.539.996	742.490	523.100	0,148	0,396	15,080
2015	VOKS	1.536.245	1.026.592	277	0,000	0,483	14,245
2015	WIIM	1.342.700	398.991	131.081	0,098	0,765	14,110

## LAMPIRAN 2.1

### Statistik Deskriptif

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SH	141	,000	1,000	,33333	,473085
AI	141	1,980	171,189	52,05724	30,223443
ROA	141	-,222	,657	,05550	,101225
LEV	141	,041	7,097	,73731	1,090815
SIZE	141	96746	245435000	9430789	30674463,034
MLB	141	,222	1,063	,67748	,157095
Valid N (listwise)	141				

#### Group Statistics

SHP		N	Mean	Std. Deviation	Std. Error Mean
MLB	GROWTH	94	,6865	,16144	,01665
	STAGNANT	47	,6593	,14803	,02159

## LAMPIRAN 2.2

### Hasil Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		141
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,14276445
Most Extreme Differences	Absolute	,084
	Positive	,077
	Negative	-,084
Kolmogorov-Smirnov Z		1,002
Asymp. Sig. (2-tailed)		,268

a. Test distribution is Normal.

b. Calculated from data.

### LAMPIRAN 2.3

#### Hasil Uji Multikolinearitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,738	,123		5,997	,000		
	SH	-,054	,027	-,161	-1,997	,048	,938	1,066
	AI	,001	,000	,211	2,648	,009	,962	1,040
	ROA	-,483	,127	-,311	-3,814	,000	,920	1,087
	LEV	,012	,011	,086	1,100	,273	,997	1,003
	SIZE	-,006	,008	-,055	-,692	,490	,978	1,022

a. Dependent Variable: MLB

### LAMPIRAN 2.4

#### Hasil Uji Autokorelasi

Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,463 <sup>a</sup>	,215	,185	,436907	1,981

a. Predictors: (Constant), LAG\_SIZE, LAG\_LEV, LAG\_ROA, LAG\_AI, LAG\_SH

b. Dependent Variable: LAG\_MLB

### LAMPIRAN 2.5

#### Hasil Uji Heteroskedastisitas

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,172	,062		2,763	,007		
	SH	,013	,014	,081	,927	,356	,938	1,066
	AI	,000	,000	,105	1,214	,227	,962	1,040
	ROA	-,019	,064	-,027	-,303	,763	,920	1,087
	LEV	-,004	,006	-,064	-,756	,451	,997	1,003
	SIZE	-,004	,004	-,091	-1,060	,291	,978	1,022

a. Dependent Variable: ABS\_RES1



## LAMPIRAN 2.6

### Hasil Uji Regresi

#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,738	,123		5,997	,000		
	SH	-,054	,027	-,161	-1,997	,048	,938	1,066
	AI	,001	,000	,211	2,648	,009	,962	1,040
	ROA	-,483	,127	-,311	-3,814	,000	,920	1,087
	LEV	,012	,011	,086	1,100	,273	,997	1,003
	SIZE	-,006	,008	-,055	-,692	,490	,978	1,022

a. Dependent Variable: MLB

#### ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,602	5	,120	5,693	,000 <sup>a</sup>
	Residual	2,853	135	,021		
	Total	3,455	140			

a. Predictors: (Constant), SIZE, ROA, LEV, AI, SH

b. Dependent Variable: MLB

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,417 <sup>a</sup>	,174	,144	,145384	1,363

a. Predictors: (Constant), SIZE, ROA, LEV, AI, SH

b. Dependent Variable: MLB