

LAMPIRAN

LAMPIRAN 1

Daftar Sampel Penelitian

| No. | Kode | Nama Perusahaan |
|-----|------|---|
| 1 | AKPI | PT Argha Karya Prima Industry Tbk. |
| 2 | ALKA | PT Alakasa Industrindo Tbk. |
| 3 | ALMI | PT Alumindo Light Metal Iindustry Tbk. |
| 4 | AUTO | PT Astra Otoparts Tbk. |
| 5 | BTON | PT Betonjaya Manunggal Tbk. |
| 6 | BUDI | PT Budi Starch & Sweetener Tbk. |
| 7 | CEKA | PT Wilmar Cahaya Indonesia Tbk. |
| 8 | CPIN | PT Charoen Pokphand Indonesia Tbk. |
| 9 | DLTA | PT Delta Djakarta Tbk. |
| 10 | DVLA | PT Darya Varia Laboratoria Tbk. |
| 11 | EKAD | PT Ekadharma International Tbk. |
| 12 | FASW | PT Fajar Surya Wisesa Tbk. |
| 13 | GGRM | PT Gudang Garam Tbk. |
| 14 | GJTL | PT Gajah Tunggal Tbk. |
| 15 | IGAR | PT Champion Pacific Indonesia Tbk. |
| 16 | IMAS | PT Indomobil Sukses Internasional Tbk. |
| 17 | INAI | PT Indal Alumunium Industry Tbk. |
| 18 | INCI | PT Intanwijaya Internasional Tbk. |
| 19 | INDF | PT Indofood Sukses Makmur Tbk. |
| 20 | JECC | PT Jembo Cable Company Tbk. |
| 21 | JPFA | PT Japfa Comfeed Indonesia Tbk. |
| 22 | JPRS | PT Jaya Pari Steel Tbk. |
| 23 | KBLI | PT KMI Wire and Cable Tbk. |
| 24 | KBLM | PT Kabelindo Murni Tbk. |
| 25 | KBRI | PT Kertas Basuki Rachmat Indonesia Tbk. |
| 26 | KDSI | PT Kedawung Setia Industrial Tbk. |
| 27 | KIAS | PT Keramik Indonesia Assosiasi Tbk. |
| 28 | KICI | PT Kedaung Indah Can Tbk. |
| 29 | LION | PT Lion Metal Works Tbk. |
| 30 | LPIN | PT Multi Prima Sejahtera Tbk. |
| 31 | MAIN | PT Malindo Feedmill Tbk. |
| 32 | MBTO | PT Martina Berto Tbk. |
| 33 | MERK | PT Merck Tbk. |
| 34 | MLBI | PT Multi Bintang Indonesia Tbk. |
| 35 | MLIA | PT Mulia Industrindo Tbk. |

| | | |
|----|------|---|
| 36 | MRAT | PT Mustika Ratu Tbk. |
| 37 | MYTX | PT Apac Citra Centertex Tbk. |
| 38 | PICO | PT Pelangi Indah Canindo Tbk. |
| 39 | PSDN | PT Prasadha Aneka Niaga Tbk. |
| 40 | PYFA | PT Pyridam Farma Tbk. |
| 41 | RICY | PT Ricky Putra Globalindo Tbk. |
| 42 | RMBA | PT Bentoel Internasional Investama Tbk. |
| 43 | SCCO | PT Sucaco Tbk. |
| 44 | SIAP | PT Sekawan Intipratama Tbk. |
| 45 | SIDO | PT Industri Jamu dan Farmasi Sido Muncul Tbk. |
| 46 | SIPD | PT Sierad Produce Tbk. |
| 47 | SKLT | PT Sekar Laut Tbk. |
| 48 | SMBR | PT Semen Baturaja Tbk. |
| 49 | SMCB | PT Holcim Indonesia Tbk. |
| 50 | SMSM | PT Selamat Sempurna Tbk. |
| 51 | SOBI | PT Sorini Agro Asia Corporindo Tbk. |
| 52 | SPMA | PT Suparma Tbk. |
| 53 | SRSN | PT Indo Acidatama Tbk. |
| 54 | TCID | PT Mandom Indonesia Tbk. |
| 55 | TIRT | PT Tirta Mahakam Resources Tbk. |
| 56 | TOTO | PT Surya Toto Indonesia Tbk. |
| 57 | TRIS | PT Trisula International Tbk. |
| 58 | TRST | PT Trias Sentosa Tbk. |
| 59 | TSPC | PT Tempo Scan Pacific Tbk. |
| 60 | ULTJ | PT Ultrajaya Milk Industry&Trading Com Tbk. |
| 61 | VOKS | PT Voksel Electric Tbk. |
| 62 | WIIM | PT Wismilak Inti Makmur Tbk. |

LAMPIRAN 2

Luas pengungkapan *Risk Management* menurut COSO Framework

| A. Lingkungan Internal | |
|---------------------------------|---|
| 1 | Apakah ada pedoman kerja (<i>charter</i>) dewan? |
| 2 | Informasi tentang kode etik/etika? |
| 3 | Informasi tentang bagaimana kebijakan kompensasi menyelaraskan kepentingan manajer dengan pemegang saham? |
| 4 | Informasi tentang target kerja individu? |
| 5 | Informasi tentang prosedur pengangkatan dan pemecatan anggota dewan dan manajemen? |
| 6 | Informasi tentang kebijakan remunerasi anggota dewan dan manajemen? |
| 7 | Informasi tentang program pelatihan, pembinaan, dan pendidikan? |
| 8 | Informasi tentang pelatihan dalam nilai-nilai etis? |
| 9 | Informasi tentang tanggung jawab dewan? |
| 10 | Informasi tentang tanggung jawab komite audit? |
| 11 | Informasi tentang tanggung jawab CEO? |
| 12 | Informasi tentang eksekutif senior yang bertanggungjawab untuk manajemen risiko? |
| 13 | Informasi tentang pengawasan supervisor dan pengawasan manajer? |
| B. Penetapan tujuan | |
| 14 | Informasi tentang misi perusahaan? |
| 15 | Informasi tentang strategi perusahaan? |
| 16 | Informasi tentang tujuan bisnis perusahaan? |
| 17 | Informasi tentang adopsi benchmark untuk mengevaluasi hasil? |
| 18 | Informasi tentang persetujuan strategi dengan dewan? |
| 19 | Informasi tentang strategi, tujuan, dan nilai pemegang saham? |
| C. Identifikasi kejadian | |
| | Risiko Keuangan |
| 20 | Informasi tentang tingkat likuiditas? |
| 21 | Informasi tentang tingkat suku bunga? |
| 22 | Informasi tentang kurs mata uang asing? |
| 23 | Informasi tentang biaya modal? |
| 24 | Informasi tentang akses ke pasar modal? |
| 25 | Informasi tentang instrument utang jangka panjang? |
| 26 | Informasi tentang risiko default? |
| 27 | Informasi tentang risiko solvabilitas? |
| 28 | Informasi tentang risiko harga ekuitas? |
| 29 | Informasi tentang risiko komositas? |
| | Risiko Kepatuhan |

| | |
|----------------------------|--|
| 30 | Informasi tentang masalah litigasi? |
| 31 | Informasi tentang kepatuhan terhadap peraturan? |
| 32 | Informasi tentang kepatuhan dengan kode industry? |
| 33 | Informasi tentang kepatuhan dengan kode sukarela? |
| 34 | Informasi tentang kepatuhan dengan rekomendasi Corporate Governance? |
| | Risiko Teknologi |
| 35 | Informasi tentang pengelolaan data? |
| 36 | Informasi tentang system computer? |
| 37 | Informasi tentang informasi privasi pada pelanggan? |
| 38 | Informasi tentang keamanan software/perangkat lunak? |
| | Risiko Ekonomi |
| 39 | Informasi tentang sifat persaingan? |
| 40 | Informasi tentang peristiwa ekonomi mikro yang dapat memengaruhi perusahaan? |
| | Risiko reputasi |
| 41 | Informasi tentang isu-isu lingkungan? |
| 42 | Informasi tentang masalah etika? |
| 43 | Informasi tentang kesehatan dan isu-isu keselamatan? |
| 44 | Informasi tentang saham yang lebih rendah/tinggu atau peringkat kredit? |
| D. Penilaian Risiko | |
| 45 | Penilaian risiko dari tingkat likuiditas? |
| 46 | Penilaian risiko suku bunga? |
| 47 | Penilaian risiko nilai tukar asing? |
| 48 | Penilaian risiko dari biaya modal? |
| 49 | Penilaian risiko dari akses ke pasar modal? |
| 50 | Penilaian risiko dari instrument jangka panjang? |
| 51 | Penilaian risiko dari risiko default? |
| 52 | Penilaian risiko dari risiko solvabilitas? |
| 53 | Penilaian risiko dari risiko harga ekuitas? |
| 54 | Penilaian risiko dari risiko komoditas? |
| 55 | Penilaian risiko dari masalah litigasi? |
| 56 | Penilaian risiko kepatuhan terhadap regulasi/peraturan? |
| 57 | Penilaian risiko kepatuhan dengan kode industry? |
| 58 | Penilaian risiko kepatuhan dengan kode sukarela? |
| 59 | Penilaian risiko kepatuhan dengan rekomendasi Corporate Governance? |
| 60 | Penilaian risiko pengelolaan data? |
| 61 | Penilaian risiko system computer? |
| 62 | Penilaian risiko informasi privasi pada pelanggan? |
| 63 | Penilaian risiko keamanan software/perangkat lunak? |

| | |
|-------------------------------|--|
| 64 | Penilaian risiko sifat persaingan? |
| 65 | Penilaian risiko isu-isu lingkungan? |
| 66 | Penilaian risiko masalah etika? |
| 67 | Penilaian risiko kesehatan dan isu-isu keselamatan? |
| 68 | Penilaian risiko saham yang lebih rendah/tinggu atau peringkat kredit? |
| 69 | Informasi tentang teknik yang digunakan untuk menilai dampak potensial dari penggabungan kejadian? |
| E. Respon dan Risiko | |
| 70 | Gambaran umum proses untuk menentukan bagaimana risiko harus dikelola? |
| 71 | Informasi tentang pedoman tertulis tentang bagaimana risiko harus dikelola? |
| 72 | Respon terhadap dari tingkat likuiditas? |
| 73 | Respon terhadap suku bunga? |
| 74 | Respon terhadap nilai tukar asing? |
| 75 | Respon terhadap dari biaya modal? |
| 76 | Respon terhadap dari akses ke pasar modal? |
| 77 | Respon terhadap dari instrument jangka panjang? |
| 78 | Respon terhadap dari risiko default? |
| 79 | Respon terhadap dari risiko solvabilitas? |
| 80 | Respon terhadap dari risiko harga ekuitas? |
| 81 | Respon terhadap dari risiko komoditas? |
| 82 | Respon terhadap dari masalah litigasi? |
| 83 | Respon terhadap kepatuhan terhadap regulasi/peraturan? |
| 84 | Respon terhadap kepatuhan dengan kode industry? |
| 85 | Respon terhadap kepatuhan dengan kode sukarela? |
| 86 | Respon terhadap kepatuhan dengan rekomendasi Corporate Governance? |
| 87 | Respon terhadap pengelolaan data? |
| 88 | Respon terhadap system computer? |
| 89 | Respon terhadap informasi privasi pada pelanggan? |
| 90 | Respon terhadap keamanan software/perangkat lunak? |
| 91 | Respon terhadap sifat persaingan? |
| 92 | Respon terhadap isu-isu lingkungan? |
| 93 | Respon terhadap masalah etika? |
| 94 | Respon terhadap kesehatan dan isu-isu keselamatan? |
| 95 | Respon terhadap saham yang lebih rendah/tinggu atau peringkat kredit? |
| F. Kegiatan Pengawasan | |
| 96 | Informasi tentang pengawasan penjualan? |
| 97 | Informasi tentang penelaahan fungsi dan efektivitas pengawasan? |
| 98 | Informasi tentang isu-isu otorisasi? |
| 99 | Informasi tentang dokumen dan catatan sebagai pengawasan? |

| | |
|------------------------------------|---|
| 100 | Informasi tentang prosedur verifikasi yang independen? |
| 101 | Informasi tentang pengawasan fisik? |
| 102 | Informasi tentang proses pengawasan? |
| G. Informasi dan Komunikasi | |
| 103 | Informasi tentang verifikasi kelengkapan, akurasi, dan validitas? |
| 104 | Informasi tentang saluran komunikasi untuk melaporkan dugaan pelanggaran undang-undang, peraturan atau kejanggalan lainnya? |
| 105 | Informasi tentang saluran komunikasi dengan pelanggan, pemasok, dan pihak eksternal lainnya? |
| H. Pemantauan | |
| 106 | Informasi tentang bagaimana proses pemantauan? |
| 107 | Informasi tentang audit internal? |
| 108 | Informasi tentang anggaran audit internal? |

LAMPIRAN 3

Daftar Tabulasi pengungkapan ERM 2013-2015

| No. | Nama | Tahun | A | B | C | D | E | F | G | H | Total | Total Item | RMD |
|-----|------|-------|----|---|----|----|----|---|---|---|-------|------------|--------|
| 1 | AKPI | 2013 | 7 | 2 | 12 | 11 | 13 | 2 | 3 | 3 | 53 | 108 | 0,4907 |
| 2 | ALKA | 2013 | 7 | 3 | 11 | 11 | 12 | 4 | 3 | 3 | 54 | 108 | 0,5000 |
| 3 | ALMI | 2013 | 7 | 5 | 12 | 11 | 11 | 2 | 3 | 3 | 54 | 108 | 0,5000 |
| 4 | AUTO | 2013 | 7 | 3 | 14 | 13 | 15 | 5 | 3 | 1 | 61 | 108 | 0,5648 |
| 5 | BTON | 2013 | 7 | 3 | 11 | 10 | 12 | 3 | 2 | 2 | 50 | 108 | 0,4630 |
| 6 | BUDI | 2013 | 6 | 3 | 9 | 7 | 9 | 2 | 2 | 2 | 40 | 108 | 0,3704 |
| 7 | CEKA | 2013 | 8 | 2 | 13 | 11 | 13 | 2 | 2 | 2 | 53 | 108 | 0,4907 |
| 8 | CPIN | 2013 | 10 | 3 | 12 | 13 | 15 | 4 | 2 | 3 | 62 | 108 | 0,5741 |
| 9 | DLTA | 2013 | 10 | 2 | 13 | 12 | 13 | 3 | 2 | 2 | 57 | 108 | 0,5278 |
| 10 | DVLA | 2013 | 8 | 2 | 9 | 8 | 10 | 3 | 2 | 3 | 45 | 108 | 0,4167 |
| 11 | EKAD | 2013 | 6 | 2 | 9 | 8 | 10 | 3 | 2 | 2 | 42 | 108 | 0,3889 |
| 12 | FASW | 2013 | 7 | 3 | 11 | 10 | 11 | 4 | 3 | 2 | 51 | 108 | 0,4722 |
| 13 | GGRM | 2013 | 8 | 3 | 9 | 8 | 10 | 4 | 3 | 3 | 48 | 108 | 0,4444 |
| 14 | GJTL | 2013 | 8 | 3 | 11 | 9 | 12 | 3 | 2 | 3 | 51 | 108 | 0,4722 |
| 15 | IGAR | 2013 | 7 | 2 | 12 | 12 | 14 | 2 | 2 | 2 | 53 | 108 | 0,4907 |
| 16 | IMAS | 2013 | 6 | 1 | 13 | 12 | 14 | 4 | 2 | 3 | 55 | 108 | 0,5093 |
| 17 | INAI | 2013 | 6 | 2 | 9 | 8 | 10 | 3 | 2 | 2 | 42 | 108 | 0,3889 |

| | | | | | | | | | | | | | |
|----|------|------|---|---|----|----|----|---|---|---|----|-----|--------|
| 18 | INCI | 2013 | 3 | 3 | 11 | 10 | 11 | 2 | 2 | 2 | 44 | 108 | 0,4074 |
| 19 | INDF | 2013 | 9 | 1 | 12 | 12 | 19 | 5 | 2 | 3 | 63 | 108 | 0,5833 |
| 20 | JECC | 2013 | 8 | 2 | 11 | 11 | 12 | 3 | 2 | 2 | 51 | 108 | 0,4722 |
| 21 | JPFA | 2013 | 6 | 3 | 12 | 11 | 13 | 2 | 2 | 2 | 51 | 108 | 0,4722 |
| 22 | JPRS | 2013 | 8 | 3 | 8 | 8 | 9 | 4 | 1 | 2 | 43 | 108 | 0,3981 |
| 23 | KBLI | 2013 | 5 | 3 | 10 | 10 | 11 | 0 | 2 | 2 | 43 | 108 | 0,3981 |
| 24 | KBLM | 2013 | 6 | 1 | 10 | 10 | 11 | 1 | 2 | 2 | 43 | 108 | 0,3981 |
| 25 | KBRI | 2013 | 8 | 2 | 9 | 9 | 10 | 2 | 2 | 3 | 45 | 108 | 0,4167 |
| 26 | KDSI | 2013 | 6 | 2 | 12 | 11 | 12 | 2 | 2 | 2 | 49 | 108 | 0,4537 |
| 27 | KIAS | 2013 | 7 | 1 | 11 | 10 | 11 | 2 | 2 | 2 | 46 | 108 | 0,4259 |
| 28 | KICI | 2013 | 6 | 1 | 9 | 8 | 9 | 1 | 2 | 2 | 38 | 108 | 0,3519 |
| 29 | LION | 2013 | 6 | 3 | 10 | 10 | 12 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 30 | LPIN | 2013 | 5 | 1 | 8 | 7 | 10 | 1 | 2 | 2 | 36 | 108 | 0,3333 |
| 31 | MAIN | 2013 | 8 | 3 | 9 | 8 | 10 | 2 | 2 | 3 | 45 | 108 | 0,4167 |
| 32 | MBTO | 2013 | 6 | 3 | 9 | 9 | 10 | 3 | 2 | 2 | 44 | 108 | 0,4074 |
| 33 | MERK | 2013 | 6 | 2 | 10 | 11 | 11 | 4 | 2 | 3 | 49 | 108 | 0,4537 |
| 34 | MLBI | 2013 | 6 | 3 | 9 | 8 | 10 | 2 | 2 | 2 | 42 | 108 | 0,3889 |
| 35 | MLIA | 2013 | 8 | 4 | 11 | 11 | 11 | 5 | 2 | 3 | 55 | 108 | 0,5093 |
| 36 | MRAT | 2013 | 6 | 2 | 10 | 9 | 10 | 1 | 2 | 2 | 42 | 108 | 0,3889 |
| 37 | MYTX | 2013 | 7 | 3 | 12 | 12 | 15 | 2 | 2 | 2 | 55 | 108 | 0,5093 |
| 38 | PICO | 2013 | 7 | 2 | 10 | 10 | 11 | 2 | 2 | 2 | 46 | 108 | 0,4259 |
| 39 | PSDN | 2013 | 8 | 3 | 10 | 9 | 11 | 1 | 2 | 2 | 46 | 108 | 0,4259 |
| 40 | PYFA | 2013 | 8 | 3 | 9 | 8 | 10 | 4 | 3 | 2 | 47 | 108 | 0,4352 |
| 41 | RICY | 2013 | 7 | 3 | 10 | 9 | 11 | 1 | 2 | 2 | 45 | 108 | 0,4167 |

| | | | | | | | | | | | | | |
|----|-------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 42 | RMBA | 2013 | 7 | 3 | 9 | 8 | 11 | 3 | 2 | 2 | 45 | 108 | 0,4167 |
| 43 | SCCO | 2013 | 7 | 2 | 8 | 9 | 9 | 4 | 2 | 3 | 44 | 108 | 0,4074 |
| 44 | SIAP | 2013 | 7 | 3 | 11 | 11 | 12 | 2 | 2 | 2 | 50 | 108 | 0,4630 |
| 45 | SIDO | 2013 | 8 | 4 | 10 | 9 | 11 | 2 | 2 | 3 | 49 | 108 | 0,4537 |
| 46 | SIPD | 2013 | 9 | 3 | 12 | 10 | 13 | 3 | 2 | 2 | 54 | 108 | 0,5000 |
| 47 | SKLT | 2013 | 7 | 1 | 9 | 8 | 11 | 1 | 2 | 2 | 41 | 108 | 0,3796 |
| 48 | SMBR | 2013 | 9 | 3 | 13 | 11 | 12 | 3 | 2 | 3 | 56 | 108 | 0,5185 |
| 49 | SMCB | 2013 | 10 | 3 | 11 | 11 | 12 | 3 | 2 | 3 | 55 | 108 | 0,5093 |
| 50 | SMSM | 2013 | 6 | 2 | 12 | 12 | 12 | 2 | 2 | 2 | 50 | 108 | 0,4630 |
| 51 | SOBI | 2013 | 7 | 2 | 11 | 10 | 11 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 52 | SPMA | 2013 | 8 | 3 | 10 | 8 | 10 | 3 | 2 | 2 | 46 | 108 | 0,4259 |
| 53 | SRSN | 2013 | 7 | 3 | 10 | 10 | 11 | 3 | 2 | 3 | 49 | 108 | 0,4537 |
| 54 | TCID | 2013 | 9 | 2 | 11 | 9 | 11 | 1 | 2 | 2 | 47 | 108 | 0,4352 |
| 55 | TIRT | 2013 | 3 | 3 | 11 | 11 | 13 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 56 | TOTO | 2013 | 9 | 1 | 13 | 12 | 13 | 1 | 2 | 2 | 53 | 108 | 0,4907 |
| 57 | TRIS | 2013 | 5 | 2 | 10 | 10 | 10 | 3 | 2 | 3 | 45 | 108 | 0,4167 |
| 58 | TRST | 2013 | 7 | 3 | 10 | 9 | 11 | 2 | 2 | 2 | 46 | 108 | 0,4259 |
| 59 | TPSPC | 2013 | 7 | 2 | 11 | 9 | 11 | 2 | 2 | 2 | 46 | 108 | 0,4259 |
| 60 | ULTJ | 2013 | 8 | 3 | 12 | 10 | 11 | 2 | 2 | 2 | 50 | 108 | 0,4630 |
| 61 | VOKS | 2013 | 10 | 2 | 9 | 9 | 10 | 3 | 2 | 2 | 47 | 108 | 0,4352 |
| 62 | WIIM | 2013 | 10 | 3 | 12 | 11 | 11 | 2 | 2 | 2 | 53 | 108 | 0,4907 |
| 63 | AKPI | 2014 | 8 | 2 | 11 | 11 | 14 | 2 | 3 | 3 | 54 | 108 | 0,5000 |
| 64 | ALKA | 2014 | 6 | 2 | 11 | 12 | 13 | 4 | 3 | 3 | 54 | 108 | 0,5000 |
| 65 | ALMI | 2014 | 7 | 2 | 12 | 11 | 11 | 3 | 2 | 3 | 51 | 108 | 0,4722 |

| | | | | | | | | | | | | | |
|----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 66 | AUTO | 2014 | 9 | 5 | 13 | 12 | 14 | 6 | 3 | 3 | 65 | 108 | 0,6019 |
| 67 | BTON | 2014 | 7 | 4 | 11 | 10 | 12 | 3 | 2 | 2 | 51 | 108 | 0,4722 |
| 68 | BUDI | 2014 | 7 | 4 | 9 | 7 | 9 | 2 | 2 | 2 | 42 | 108 | 0,3889 |
| 69 | CEKA | 2014 | 2 | 3 | 13 | 13 | 14 | 5 | 1 | 2 | 53 | 108 | 0,4907 |
| 70 | CPIN | 2014 | 10 | 2 | 13 | 13 | 14 | 5 | 2 | 3 | 62 | 108 | 0,5741 |
| 71 | DLTA | 2014 | 10 | 3 | 12 | 11 | 13 | 3 | 2 | 2 | 56 | 108 | 0,5185 |
| 72 | DVLA | 2014 | 8 | 4 | 9 | 8 | 10 | 3 | 2 | 3 | 47 | 108 | 0,4352 |
| 73 | EKAD | 2014 | 6 | 4 | 9 | 8 | 10 | 3 | 2 | 2 | 44 | 108 | 0,4074 |
| 74 | FASW | 2014 | 9 | 2 | 9 | 11 | 12 | 4 | 3 | 2 | 52 | 108 | 0,4815 |
| 75 | GGRM | 2014 | 9 | 3 | 9 | 8 | 10 | 4 | 3 | 3 | 49 | 108 | 0,4537 |
| 76 | GJTL | 2014 | 8 | 4 | 11 | 9 | 12 | 4 | 2 | 3 | 53 | 108 | 0,4907 |
| 77 | IGAR | 2014 | 9 | 4 | 12 | 12 | 14 | 1 | 2 | 2 | 56 | 108 | 0,5185 |
| 78 | IMAS | 2014 | 10 | 2 | 12 | 12 | 13 | 4 | 2 | 3 | 58 | 108 | 0,5370 |
| 79 | INAI | 2014 | 6 | 2 | 10 | 8 | 10 | 3 | 2 | 2 | 43 | 108 | 0,3981 |
| 80 | INCI | 2014 | 4 | 3 | 11 | 10 | 11 | 3 | 2 | 2 | 46 | 108 | 0,4259 |
| 81 | INDF | 2014 | 11 | 1 | 12 | 12 | 19 | 5 | 2 | 3 | 65 | 108 | 0,6019 |
| 82 | JECC | 2014 | 8 | 1 | 11 | 11 | 12 | 4 | 2 | 2 | 51 | 108 | 0,4722 |
| 83 | JPFA | 2014 | 8 | 2 | 12 | 11 | 13 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 84 | JPRS | 2014 | 8 | 1 | 8 | 8 | 9 | 4 | 1 | 2 | 41 | 108 | 0,3796 |
| 85 | KBLI | 2014 | 5 | 3 | 10 | 10 | 11 | 0 | 2 | 2 | 43 | 108 | 0,3981 |
| 86 | KBLM | 2014 | 7 | 3 | 10 | 10 | 11 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 87 | KBRI | 2014 | 9 | 1 | 9 | 9 | 10 | 2 | 2 | 3 | 45 | 108 | 0,4167 |
| 88 | KDSI | 2014 | 6 | 2 | 12 | 11 | 12 | 2 | 2 | 2 | 49 | 108 | 0,4537 |
| 89 | KIAS | 2014 | 8 | 2 | 11 | 10 | 12 | 1 | 3 | 2 | 49 | 108 | 0,4537 |

| | | | | | | | | | | | | | |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 90 | KICI | 2014 | 6 | 2 | 9 | 8 | 9 | 1 | 2 | 2 | 39 | 108 | 0,3611 |
| 91 | LION | 2014 | 6 | 2 | 10 | 10 | 12 | 2 | 2 | 2 | 46 | 108 | 0,4259 |
| 92 | LPIN | 2014 | 5 | 3 | 8 | 7 | 10 | 1 | 2 | 2 | 38 | 108 | 0,3519 |
| 93 | MAIN | 2014 | 9 | 2 | 9 | 8 | 10 | 3 | 2 | 3 | 46 | 108 | 0,4259 |
| 94 | MBTO | 2014 | 6 | 3 | 9 | 9 | 10 | 3 | 2 | 2 | 44 | 108 | 0,4074 |
| 95 | MERK | 2014 | 8 | 3 | 10 | 11 | 11 | 4 | 2 | 3 | 52 | 108 | 0,4815 |
| 96 | MLBI | 2014 | 7 | 2 | 9 | 8 | 10 | 2 | 2 | 2 | 42 | 108 | 0,3889 |
| 97 | MLIA | 2014 | 8 | 3 | 12 | 12 | 13 | 4 | 2 | 3 | 57 | 108 | 0,5278 |
| 98 | MRAT | 2014 | 6 | 3 | 11 | 9 | 10 | 1 | 2 | 2 | 44 | 108 | 0,4074 |
| 99 | MYTX | 2014 | 5 | 3 | 13 | 13 | 14 | 3 | 2 | 2 | 55 | 108 | 0,5093 |
| 100 | PICO | 2014 | 8 | 2 | 10 | 10 | 11 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 101 | PSDN | 2014 | 8 | 3 | 10 | 9 | 11 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 102 | PYFA | 2014 | 8 | 4 | 10 | 9 | 10 | 4 | 3 | 2 | 50 | 108 | 0,4630 |
| 103 | RICY | 2014 | 8 | 3 | 10 | 9 | 11 | 1 | 2 | 2 | 46 | 108 | 0,4259 |
| 104 | RMBA | 2014 | 7 | 4 | 11 | 8 | 11 | 3 | 2 | 2 | 48 | 108 | 0,4444 |
| 105 | SCCO | 2014 | 6 | 3 | 9 | 9 | 10 | 4 | 2 | 2 | 45 | 108 | 0,4167 |
| 106 | SIAP | 2014 | 9 | 2 | 11 | 11 | 13 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 107 | SIDO | 2014 | 9 | 2 | 10 | 9 | 11 | 2 | 2 | 3 | 48 | 108 | 0,4444 |
| 108 | SIPD | 2014 | 8 | 4 | 10 | 9 | 11 | 1 | 2 | 2 | 47 | 108 | 0,4352 |
| 109 | SKLT | 2014 | 7 | 3 | 9 | 8 | 11 | 1 | 2 | 2 | 43 | 108 | 0,3981 |
| 110 | SMBR | 2014 | 9 | 1 | 13 | 11 | 12 | 3 | 2 | 3 | 54 | 108 | 0,5000 |
| 111 | SMCB | 2014 | 10 | 3 | 11 | 11 | 12 | 3 | 2 | 3 | 55 | 108 | 0,5093 |
| 112 | SMSM | 2014 | 6 | 5 | 12 | 12 | 13 | 2 | 2 | 2 | 54 | 108 | 0,5000 |
| 113 | SOBI | 2014 | 8 | 2 | 11 | 10 | 11 | 2 | 2 | 2 | 48 | 108 | 0,4444 |

| | | | | | | | | | | | | | |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 114 | SPMA | 2014 | 8 | 3 | 10 | 8 | 10 | 3 | 2 | 2 | 46 | 108 | 0,4259 |
| 115 | SRSN | 2014 | 10 | 3 | 10 | 11 | 11 | 2 | 2 | 3 | 52 | 108 | 0,4815 |
| 116 | TCID | 2014 | 9 | 3 | 11 | 9 | 11 | 2 | 2 | 2 | 49 | 108 | 0,4537 |
| 117 | TIRT | 2014 | 5 | 3 | 13 | 11 | 13 | 2 | 2 | 2 | 51 | 108 | 0,4722 |
| 118 | TOTO | 2014 | 10 | 3 | 13 | 12 | 14 | 3 | 2 | 2 | 59 | 108 | 0,5463 |
| 119 | TRIS | 2014 | 9 | 3 | 9 | 8 | 10 | 2 | 2 | 3 | 46 | 108 | 0,4259 |
| 120 | TRST | 2014 | 7 | 2 | 10 | 9 | 11 | 2 | 2 | 2 | 45 | 108 | 0,4167 |
| 121 | TSPC | 2014 | 8 | 4 | 11 | 9 | 11 | 3 | 2 | 2 | 50 | 108 | 0,4630 |
| 122 | ULTJ | 2014 | 9 | 2 | 12 | 10 | 11 | 2 | 2 | 2 | 50 | 108 | 0,4630 |
| 123 | VOKS | 2014 | 12 | 3 | 11 | 12 | 13 | 5 | 2 | 2 | 60 | 108 | 0,5556 |
| 124 | WIIM | 2014 | 10 | 2 | 12 | 11 | 11 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 125 | AKPI | 2015 | 9 | 2 | 13 | 12 | 14 | 2 | 3 | 3 | 58 | 108 | 0,5370 |
| 126 | ALKA | 2015 | 7 | 2 | 11 | 12 | 13 | 4 | 3 | 3 | 55 | 108 | 0,5093 |
| 127 | ALMI | 2015 | 7 | 5 | 12 | 11 | 11 | 2 | 3 | 3 | 54 | 108 | 0,5000 |
| 128 | AUTO | 2015 | 10 | 3 | 13 | 12 | 14 | 6 | 3 | 3 | 64 | 108 | 0,5926 |
| 129 | BTON | 2015 | 7 | 4 | 11 | 10 | 12 | 3 | 2 | 2 | 51 | 108 | 0,4722 |
| 130 | BUDI | 2015 | 9 | 3 | 10 | 8 | 9 | 2 | 2 | 2 | 45 | 108 | 0,4167 |
| 131 | CEKA | 2015 | 2 | 2 | 13 | 13 | 14 | 5 | 1 | 2 | 52 | 108 | 0,4815 |
| 132 | CPIN | 2015 | 10 | 3 | 14 | 14 | 14 | 5 | 2 | 3 | 65 | 108 | 0,6019 |
| 133 | DLTA | 2015 | 11 | 4 | 12 | 11 | 13 | 4 | 2 | 2 | 59 | 108 | 0,5463 |
| 134 | DVLA | 2015 | 8 | 4 | 10 | 9 | 11 | 3 | 2 | 3 | 50 | 108 | 0,4630 |
| 135 | EKAD | 2015 | 6 | 2 | 9 | 8 | 10 | 3 | 2 | 2 | 42 | 108 | 0,3889 |
| 136 | FASW | 2015 | 9 | 3 | 11 | 11 | 12 | 4 | 3 | 2 | 55 | 108 | 0,5093 |
| 137 | GGRM | 2015 | 9 | 4 | 12 | 8 | 10 | 4 | 3 | 3 | 53 | 108 | 0,4907 |

| | | | | | | | | | | | | | |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 138 | GJTL | 2015 | 9 | 4 | 11 | 9 | 12 | 4 | 2 | 3 | 54 | 108 | 0,5000 |
| 139 | IGAR | 2015 | 9 | 2 | 13 | 12 | 14 | 2 | 2 | 2 | 56 | 108 | 0,5185 |
| 140 | IMAS | 2015 | 11 | 2 | 12 | 12 | 13 | 4 | 3 | 3 | 60 | 108 | 0,5556 |
| 141 | INAI | 2015 | 6 | 3 | 10 | 8 | 10 | 3 | 2 | 3 | 45 | 108 | 0,4167 |
| 142 | INCI | 2015 | 4 | 1 | 11 | 10 | 11 | 3 | 2 | 2 | 44 | 108 | 0,4074 |
| 143 | INDF | 2015 | 12 | 3 | 12 | 12 | 19 | 5 | 2 | 2 | 67 | 108 | 0,6204 |
| 144 | JECC | 2015 | 10 | 2 | 11 | 11 | 12 | 4 | 2 | 2 | 54 | 108 | 0,5000 |
| 145 | JPFA | 2015 | 10 | 1 | 14 | 11 | 13 | 2 | 2 | 2 | 55 | 108 | 0,5093 |
| 146 | JPRS | 2015 | 9 | 3 | 9 | 8 | 9 | 5 | 1 | 3 | 47 | 108 | 0,4352 |
| 147 | KBLI | 2015 | 5 | 3 | 10 | 10 | 11 | 1 | 2 | 2 | 44 | 108 | 0,4074 |
| 148 | KBLM | 2015 | 8 | 2 | 10 | 10 | 11 | 2 | 2 | 2 | 47 | 108 | 0,4352 |
| 149 | KBRI | 2015 | 10 | 2 | 11 | 9 | 10 | 2 | 2 | 3 | 49 | 108 | 0,4537 |
| 150 | KDSI | 2015 | 8 | 3 | 12 | 11 | 12 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 151 | KIAS | 2015 | 9 | 2 | 12 | 10 | 12 | 1 | 3 | 2 | 51 | 108 | 0,4722 |
| 152 | KICI | 2015 | 6 | 3 | 9 | 8 | 9 | 2 | 2 | 2 | 41 | 108 | 0,3796 |
| 153 | LION | 2015 | 7 | 3 | 13 | 10 | 12 | 2 | 2 | 2 | 51 | 108 | 0,4722 |
| 154 | LPIN | 2015 | 5 | 2 | 8 | 7 | 10 | 1 | 2 | 2 | 37 | 108 | 0,3426 |
| 155 | MAIN | 2015 | 10 | 3 | 9 | 8 | 10 | 3 | 2 | 3 | 48 | 108 | 0,4444 |
| 156 | MBTO | 2015 | 7 | 5 | 9 | 9 | 10 | 3 | 2 | 2 | 47 | 108 | 0,4352 |
| 157 | MERK | 2015 | 9 | 2 | 10 | 11 | 11 | 4 | 2 | 3 | 52 | 108 | 0,4815 |
| 158 | MLBI | 2015 | 7 | 3 | 10 | 8 | 10 | 3 | 2 | 2 | 45 | 108 | 0,4167 |
| 159 | MLIA | 2015 | 9 | 3 | 12 | 12 | 13 | 4 | 2 | 3 | 58 | 108 | 0,5370 |
| 160 | MRAT | 2015 | 7 | 3 | 11 | 9 | 10 | 1 | 2 | 2 | 45 | 108 | 0,4167 |
| 161 | MYTX | 2015 | 7 | 2 | 13 | 13 | 15 | 3 | 2 | 1 | 56 | 108 | 0,5185 |

| | | | | | | | | | | | | | |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 162 | PICO | 2015 | 9 | 4 | 10 | 10 | 11 | 3 | 2 | 2 | 51 | 108 | 0,4722 |
| 163 | PSDN | 2015 | 8 | 4 | 10 | 9 | 11 | 3 | 2 | 3 | 50 | 108 | 0,4630 |
| 164 | PYFA | 2015 | 8 | 3 | 10 | 9 | 10 | 4 | 3 | 2 | 49 | 108 | 0,4537 |
| 165 | RICY | 2015 | 8 | 4 | 10 | 9 | 11 | 3 | 2 | 2 | 49 | 108 | 0,4537 |
| 166 | RMBA | 2015 | 7 | 3 | 11 | 8 | 12 | 3 | 2 | 2 | 48 | 108 | 0,4444 |
| 167 | SCCO | 2015 | 6 | 2 | 9 | 9 | 10 | 1 | 2 | 2 | 41 | 108 | 0,3796 |
| 168 | SIAP | 2015 | 9 | 2 | 11 | 11 | 13 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 169 | SIDO | 2015 | 11 | 4 | 10 | 9 | 11 | 2 | 2 | 3 | 52 | 108 | 0,4815 |
| 170 | SIPD | 2015 | 8 | 3 | 10 | 9 | 11 | 3 | 2 | 3 | 49 | 108 | 0,4537 |
| 171 | SKLT | 2015 | 7 | 3 | 9 | 8 | 11 | 1 | 2 | 2 | 43 | 108 | 0,3981 |
| 172 | SMBR | 2015 | 10 | 4 | 13 | 11 | 12 | 3 | 2 | 3 | 58 | 108 | 0,5370 |
| 173 | SMCB | 2015 | 10 | 5 | 11 | 11 | 12 | 3 | 2 | 3 | 57 | 108 | 0,5278 |
| 174 | SMSM | 2015 | 6 | 2 | 12 | 12 | 13 | 2 | 2 | 3 | 52 | 108 | 0,4815 |
| 175 | SOBI | 2015 | 8 | 3 | 11 | 10 | 11 | 2 | 2 | 2 | 49 | 108 | 0,4537 |
| 176 | SPMA | 2015 | 8 | 3 | 10 | 8 | 10 | 3 | 3 | 3 | 48 | 108 | 0,4444 |
| 177 | SRSN | 2015 | 10 | 3 | 11 | 10 | 11 | 2 | 2 | 3 | 52 | 108 | 0,4815 |
| 178 | TCID | 2015 | 9 | 4 | 11 | 9 | 11 | 2 | 2 | 2 | 50 | 108 | 0,4630 |
| 179 | TIRT | 2015 | 5 | 3 | 11 | 11 | 13 | 2 | 2 | 2 | 49 | 108 | 0,4537 |
| 180 | TOTO | 2015 | 10 | 4 | 13 | 13 | 14 | 3 | 2 | 2 | 61 | 108 | 0,5648 |
| 181 | TRIS | 2015 | 10 | 3 | 8 | 8 | 10 | 2 | 2 | 2 | 45 | 108 | 0,4167 |
| 182 | TRST | 2015 | 8 | 4 | 10 | 9 | 11 | 2 | 2 | 3 | 49 | 108 | 0,4537 |
| 183 | TSPC | 2015 | 8 | 4 | 11 | 9 | 11 | 3 | 2 | 2 | 50 | 108 | 0,4630 |
| 184 | ULTJ | 2015 | 9 | 4 | 12 | 10 | 11 | 2 | 2 | 2 | 52 | 108 | 0,4815 |
| 185 | VOKS | 2015 | 12 | 3 | 11 | 12 | 13 | 5 | 2 | 2 | 60 | 108 | 0,5556 |

| | | | | | | | | | | | | | |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|
| 186 | WIIM | 2015 | 11 | 4 | 12 | 11 | 11 | 2 | 2 | 2 | 55 | 108 | 0,5093 |
|-----|------|------|----|---|----|----|----|---|---|---|----|-----|--------|

Keterangan :

Dimensi dalam pengungkapan *risk management disclosure* berdasarkan COSO *Framework* :

- A : Lingkungan Internal
- B : Penetapan Tujuan
- C : Identifikasi Kejadian
- D : Penilaian Risiko
- E : Respon dan Risiko
- F : Kegiatan Pengawasan
- G : Informasi dan Komunikasi
- H : Pemantauan

LAMPIRAN 4**Hasil Perhitungan Variabel Struktur Modal**

| No. | Nama | Tahun | STRUKTUR MODAL | | |
|-----|------|-------|--------------------|--------------------|--------|
| | | | total utang | modal sendiri | DER |
| 1 | AKPI | 2013 | 1.055.230.963.000 | 1.029.403.199.000 | 1,0251 |
| 2 | ALKA | 2013 | 182.253.666.837 | 59.659.143.155 | 3,0549 |
| 3 | ALMI | 2013 | 2.094.736.673.254 | 657.341.556.453 | 3,1867 |
| 4 | AUTO | 2013 | 3.058.924.000.000 | 9.558.754.000.000 | 0,3200 |
| 5 | BTON | 2013 | 37.318.882.613 | 138.817.413.794 | 0,2688 |
| 6 | BUDI | 2013 | 1.497.754.000.000 | 855.121.000.000 | 1,7515 |
| 7 | CEKA | 2013 | 541.352.365.829 | 528.274.933.918 | 1,0248 |
| 8 | CPIN | 2013 | 5.771.297.000.000 | 9.950.900.000.000 | 0,5800 |
| 9 | DLTA | 2013 | 190.482.809.000 | 676.557.993.000 | 0,2815 |
| 10 | DVLA | 2013 | 275.351.336.000 | 914.702.952.000 | 0,3010 |
| 11 | EKAD | 2013 | 105.893.942.734 | 237.707.561.355 | 0,4455 |
| 12 | FASW | 2013 | 4.134.128.366.492 | 1.557.932.041.189 | 2,6536 |
| 13 | GGRM | 2013 | 21.353.980.000.000 | 29.416.271.000.000 | 0,7259 |
| 14 | GJTL | 2013 | 9.626.411.000.000 | 5.724.343.000.000 | 1,6817 |
| 15 | IGAR | 2013 | 89.003.869.709 | 225.742.774.790 | 0,3943 |
| 16 | IMAS | 2013 | 15.655.152.396.933 | 6.659.870.110.697 | 2,3507 |
| 17 | INAI | 2013 | 639.563.606.250 | 126.317.803.126 | 5,0631 |
| 18 | INCI | 2013 | 10.050.376.983 | 126.091.686.236 | 0,0797 |
| 19 | INDF | 2013 | 39.719.660.000.000 | 38.373.129.000.000 | 1,0351 |
| 20 | JECC | 2013 | 1.092.161.372.000 | 147.660.344.000 | 7,3964 |
| 21 | JPFA | 2013 | 9.672.368.000.000 | 5.245.222.000.000 | 1,8440 |
| 22 | JPRS | 2013 | 14.019.207.792 | 362.521.534.151 | 0,0387 |
| 23 | KBLI | 2013 | 450.372.591.220 | 886.649.700.731 | 0,5079 |
| 24 | KBLM | 2013 | 384.632.097.122 | 269.664.159.813 | 1,4263 |
| 25 | KBRI | 2013 | 95.512.957.713 | 693.236.233.039 | 0,1378 |
| 26 | KDSI | 2013 | 498.224.954.613 | 352.008.887.573 | 1,4154 |
| 27 | KIAS | 2013 | 223.804.349.608 | 2.047.100.560.910 | 0,1093 |
| 28 | KICI | 2013 | 24.319.143.497 | 73.976.578.603 | 0,3287 |
| 29 | LION | 2013 | 82.783.559.318 | 415.784.337.843 | 0,1991 |
| 30 | LPIN | 2013 | 52.980.206.367 | 143.410.609.857 | 0,3694 |
| 31 | MAIN | 2013 | 1.351.915.503.000 | 2.214.398.692.000 | 0,6105 |
| 32 | MBTO | 2013 | 160.451.280.610 | 451.318.464.718 | 0,3555 |
| 33 | MERK | 2013 | 184.727.696.000 | 512.218.622.000 | 0,3606 |
| 34 | MLBI | 2013 | 794.615.000.000 | 987.533.000.000 | 0,8046 |

| | | | | | |
|----|------|------|-------------------|--------------------|----------|
| 35 | MLIA | 2013 | 5.999.787.094.000 | 1.190.112.351.000 | 5,0414 |
| 36 | MRAT | 2013 | 61.792.400.163 | 377.791.327.039 | 0,1636 |
| 37 | MYTX | 2013 | 2.199.024.993.140 | -103.557.569.721 | -21,2348 |
| 38 | PICO | 2013 | 350.144.881.018 | 215.034.932.281 | 1,6283 |
| 39 | PSDN | 2013 | 264.232.599.978 | 417.599.733.163 | 0,6327 |
| 40 | PYFA | 2013 | 81.217.648.190 | 93.901.273.216 | 0,8649 |
| 41 | RICY | 2013 | 728.675.060.830 | 381.190.268.929 | 1,9116 |
| 42 | RMBA | 2013 | 8.350.151.000.000 | 881.865.000.000 | 9,4687 |
| 43 | SCCO | 2013 | 1.054.431.170.969 | 707.611.129.154 | 1,4901 |
| 44 | SIAP | 2013 | 172.583.639.412 | 100.014.178.746 | 1,7256 |
| 45 | SIDO | 2013 | 326.051.000.000 | 2.625.456.000.000 | 0,1242 |
| 46 | SIPD | 2013 | 1.870.560.118.674 | 1.285.120.275.806 | 1,4556 |
| 47 | SKLT | 2013 | 162.339.135.063 | 139.650.353.636 | 1,1625 |
| 48 | SMBR | 2013 | 244.459.581.000 | 2.466.956.754.000 | 0,0991 |
| 49 | SMCB | 2013 | 6.122.043.000.000 | 8.772.947.000.000 | 0,6978 |
| 50 | SMSM | 2013 | 694.304.234.869 | 1.006.799.010.307 | 0,6896 |
| 51 | SOBI | 2013 | 534.769.000.000 | 819.738.000.000 | 0,6524 |
| 52 | SPMA | 2013 | 1.011.571.248.744 | 755.534.570.205 | 1,3389 |
| 53 | SRSN | 2013 | 106.406.914.000 | 314.375.634.000 | 0,3385 |
| 54 | TCID | 2013 | 282.961.770.795 | 1.182.990.689.957 | 0,2392 |
| 55 | TIRT | 2013 | 664.163.283.789 | 59.013.841.996 | 11,2544 |
| 56 | TOTO | 2013 | 710.527.268.893 | 1.035.650.413.675 | 0,6861 |
| 57 | TRIS | 2013 | 166.702.353.369 | 282.306.467.893 | 0,5905 |
| 58 | TRST | 2013 | 1.551.242.364.818 | 1.709.677.140.374 | 0,9073 |
| 59 | TSPC | 2013 | 1.545.006.061.565 | 3.862.951.854.240 | 0,4000 |
| 60 | ULTJ | 2013 | 796.474.448.056 | 2.015.146.534.086 | 0,3952 |
| 61 | VOKS | 2013 | 1.354.581.302.107 | 601.249.018.963 | 2,2529 |
| 62 | WIIM | 2013 | 447.651.956.356 | 781.359.304.525 | 0,5729 |
| 63 | AKPI | 2014 | 1.191.196.937.000 | 1.035.845.653.000 | 1,1500 |
| 64 | ALKA | 2014 | 181.643.493.000 | 63.235.904.000 | 2,8725 |
| 65 | ALMI | 2014 | 2.571.403.202.989 | 641.035.778.235 | 4,0113 |
| 66 | AUTO | 2014 | 4.244.369.000.000 | 10.136.557.000.000 | 0,4187 |
| 67 | BTON | 2014 | 27.517.328.111 | 146.640.218.904 | 0,1877 |
| 68 | BUDI | 2014 | 1.563.631.000.000 | 913.351.000.000 | 1,7120 |
| 69 | CEKA | 2014 | 746.598.865.219 | 537.551.172.122 | 1,3889 |
| 70 | CPIN | 2014 | 9.919.150.000.000 | 10.943.289.000.000 | 0,9064 |
| 71 | DLTA | 2014 | 227.473.881.000 | 764.473.253.000 | 0,2976 |
| 72 | DVLA | 2014 | 273.816.042.000 | 962.431.483.000 | 0,2845 |
| 73 | EKAD | 2014 | 138.149.558.606 | 273.199.231.964 | 0,5057 |

| | | | | | |
|-----|------|------|--------------------|--------------------|---------|
| 74 | FASW | 2014 | 3.936.322.827.206 | 1.644.677.896.139 | 2,3934 |
| 75 | GGRM | 2014 | 24.991.880.000.000 | 33.228.720.000.000 | 0,7521 |
| 76 | GJTL | 2014 | 10.059.605.000.000 | 5.983.292.000.000 | 1,6813 |
| 77 | IGAR | 2014 | 263.451.227.145 | 263.451.227.145 | 1,0000 |
| 78 | IMAS | 2014 | 16.744.375.200.010 | 6.727.022.634.910 | 2,4891 |
| 79 | INAI | 2014 | 751.439.553.825 | 145.842.103.885 | 5,1524 |
| 80 | INCI | 2014 | 10.872.710.103 | 137.119.907.248 | 0,0793 |
| 81 | INDF | 2014 | 44.710.509.000.000 | 41.228.376.000.000 | 1,0845 |
| 82 | JECC | 2014 | 891.120.969.000 | 171.355.054.000 | 5,2004 |
| 83 | JPFA | 2014 | 10.440.441.000.000 | 5.289.994.000.000 | 1,9736 |
| 84 | JPRS | 2014 | 15.334.844.453 | 355.632.864.298 | 0,0431 |
| 85 | KBLI | 2014 | 396.594.755.312 | 940.756.718.451 | 0,4216 |
| 86 | KBLM | 2014 | 356.961.782.298 | 290.287.873.142 | 1,2297 |
| 87 | KBRI | 2014 | 622.269.749.157 | 677.045.287.586 | 0,9191 |
| 88 | KDSI | 2014 | 555.679.416.109 | 396.498.026.938 | 1,4015 |
| 89 | KIAS | 2014 | 235.745.579.997 | 2.116.797.023.068 | 0,1114 |
| 90 | KICI | 2014 | 18.065.657.377 | 78.680.086.844 | 0,2296 |
| 91 | LION | 2014 | 156.123.759.272 | 443.978.957.043 | 0,3516 |
| 92 | LPIN | 2014 | 46.315.786.933 | 139.279.961.392 | 0,3325 |
| 93 | MAIN | 2014 | 2.453.334.659 | 1.077.885.156 | 2,2761 |
| 94 | MBTO | 2014 | 165.633.948.162 | 453.749.133.904 | 0,3650 |
| 95 | MERK | 2014 | 162.908.670.000 | 553.690.856.000 | 0,2942 |
| 96 | MLBI | 2014 | 1.677.254.000.000 | 553.797.000.000 | 3,0286 |
| 97 | MLIA | 2014 | 5.893.580.221.000 | 1.321.572.099.000 | 4,4595 |
| 98 | MRAT | 2014 | 114.841.797.856 | 383.944.578.889 | 0,2991 |
| 99 | MYTX | 2014 | 2.310.084.000.000 | -268.780.000.000 | -8,5947 |
| 100 | PICO | 2014 | 395.525.304.553 | 231.101.202.611 | 1,7115 |
| 101 | PSDN | 2014 | 242.353.749.501 | 378.574.690.831 | 0,6402 |
| 102 | PYFA | 2014 | 76.177.686.068 | 96.558.938.621 | 0,7889 |
| 103 | RICY | 2014 | 774.439.342.861 | 396.313.081.245 | 1,9541 |
| 104 | RMBA | 2014 | 11.647.399.000.000 | -1.396.853.000.000 | -8,3383 |
| 105 | SCCO | 2014 | 841.614.670.129 | 814.392.519.881 | 1,0334 |
| 106 | SIAP | 2014 | 231.674.326.000 | 4.758.018.752.000 | 0,0487 |
| 107 | SIDO | 2014 | 186.740.000.000 | 2.634.659.000.000 | 0,0709 |
| 108 | SIPD | 2014 | 1.513.908.338.484 | 1.287.006.215.394 | 1,1763 |
| 109 | SKLT | 2014 | 178.206.785.017 | 153.368.106.620 | 1,1620 |
| 110 | SMBR | 2014 | 209113746000 | 2.717.247.111.000 | 0,0770 |
| 111 | SMCB | 2014 | 8.436.760.000.000 | 8.758.592.000.000 | 0,9633 |
| 112 | SMSM | 2014 | 602.558.000.000 | 1.146.837.000.000 | 0,5254 |

| | | | | | |
|-----|------|------|--------------------|--------------------|--------|
| 113 | SOBI | 2014 | 1.106.686.000.000 | 1.124.723.000.000 | 0,9840 |
| 114 | SPMA | 2014 | 1.287.357.023.670 | 804.600.054.999 | 1,6000 |
| 115 | SRSN | 2014 | 134.510.685.000 | 328.836.439.000 | 0,4091 |
| 116 | TCID | 2014 | 569.730.901.368 | 1.283.504.442.268 | 0,4439 |
| 117 | TIRT | 2014 | 631.560.510.887 | 82.154.363.037 | 7,6875 |
| 118 | TOTO | 2014 | 796.096.371.054 | 1.231.192.322.624 | 0,6466 |
| 119 | TRIS | 2014 | 214.390.227.222 | 309.510.415.383 | 0,6927 |
| 120 | TRST | 2014 | 1.499.792.311.890 | 1.761.493.183.162 | 0,8514 |
| 121 | TSPC | 2014 | 1.460.391.494.410 | 4.132.338.998.550 | 0,3534 |
| 122 | ULTJ | 2014 | 651.985.807.625 | 2.265.097.759.730 | 0,2878 |
| 123 | VOKS | 2014 | 1.038.049.413.765 | 515.855.185.377 | 2,0123 |
| 124 | WIIM | 2014 | 478.482.577.195 | 854.425.098.590 | 0,5600 |
| 125 | AKPI | 2015 | 1.775.577.239.000 | 1.107.565.893.000 | 1,6031 |
| 126 | ALKA | 2015 | 82.596.104.000 | 62.032.301.000 | 1,3315 |
| 127 | ALMI | 2015 | 1.623.926.585.475 | 565.111.000.582 | 2,8736 |
| 128 | AUTO | 2015 | 2.751.057.000.000 | 4.994.750.000.000 | 0,5508 |
| 129 | BTON | 2015 | 34.011.648.533 | 149.104.596.755 | 0,2281 |
| 130 | BUDI | 2015 | 2.160.702.000.000 | 1.105.251.000.000 | 1,9549 |
| 131 | CEKA | 2015 | 845.932.695.663 | 639.893.514.352 | 1,3220 |
| 132 | CPIN | 2015 | 12.123.488.000.000 | 12.561.427.000.000 | 0,9651 |
| 133 | DLTA | 2015 | 188.700.435.000 | 849.621.481.000 | 0,2221 |
| 134 | DVLA | 2015 | 402.760.903.000 | 973.517.334.000 | 0,4137 |
| 135 | EKAD | 2015 | 97.730.178.889 | 291.961.416.611 | 0,3347 |
| 136 | FASW | 2015 | 4.548.288.087.745 | 2.445.346.179.224 | 1,8600 |
| 137 | GGRM | 2015 | 25.497.504.000.000 | 38.007.909.000.000 | 0,6708 |
| 138 | GJTL | 2015 | 12.115.363.000.000 | 5.394.142.000.000 | 2,2460 |
| 139 | IGAR | 2015 | 73.471.782.127 | 310.464.258.463 | 0,2367 |
| 140 | IMAS | 2015 | 18.163.865.982.392 | 6.697.091.857.105 | 2,7122 |
| 141 | INAI | 2015 | 1.090.438.393.880 | 239.820.902.657 | 4,5469 |
| 142 | INCI | 2015 | 15.494.757.317 | 154.051.308.997 | 0,1006 |
| 143 | INDF | 2015 | 48.709.933.000.000 | 43.121.593.000.000 | 1,1296 |
| 144 | JECC | 2015 | 990.707.822.000 | 367.756.259.000 | 2,6939 |
| 145 | JPFA | 2015 | 11.049.774.000.000 | 6.109.692.000.000 | 1,8086 |
| 146 | JPRS | 2015 | 30.806.011.707 | 332.459.030.450 | 0,0927 |
| 147 | KBLI | 2015 | 524.437.909.934 | 1.027.361.931.042 | 0,5105 |
| 148 | KBLM | 2015 | 357.910.337.055 | 296.475.380.006 | 1,2072 |
| 149 | KBRI | 2015 | 934.677.601.389 | 521.253.607.073 | 1,7931 |
| 150 | KDSI | 2015 | 798.172.379.792 | 378.921.289.074 | 2,1064 |
| 151 | KIAS | 2015 | 310.906.059.952 | 1.813.484.636.567 | 0,1714 |

| | | | | | |
|-----|------|------|--------------------|--------------------|---------|
| 152 | KICI | 2015 | 40.460.281.468 | 93.371.607.348 | 0,4333 |
| 153 | LION | 2015 | 184.730.654.202 | 454.599.496.171 | 0,4064 |
| 154 | LPIN | 2015 | 207.564.071.081 | 116.490.714.202 | 1,7818 |
| 155 | MAIN | 2015 | 2.413.482.767.000 | 1.548.585.297.000 | 1,5585 |
| 156 | MBTO | 2015 | 214.685.781.274 | 434.213.595.966 | 0,4944 |
| 157 | MERK | 2015 | 168.103.536.000 | 473.543.282.000 | 0,3550 |
| 158 | MLBI | 2015 | 1.334.373.000.000 | 766.480.000.000 | 1,7409 |
| 159 | MLIA | 2015 | 6.010.681.233.000 | 1.115.119.044.000 | 5,3902 |
| 160 | MRAT | 2015 | 120.064.018.299 | 377.026.019.809 | 0,3185 |
| 161 | MYTX | 2015 | 2.512.252.000.000 | -567.926.000.000 | -4,4236 |
| 162 | PICO | 2015 | 358.697.326.131 | 247.090.984.313 | 1,4517 |
| 163 | PSDN | 2015 | 296.079.753.266 | 324.319.100.916 | 0,9129 |
| 164 | PYFA | 2015 | 58.729.478.032 | 101.222.059.197 | 0,5802 |
| 165 | RICY | 2015 | 798.114.824.380 | 400.079.043.512 | 1,9949 |
| 166 | RMBA | 2015 | 15.816.071.000.000 | -3.148.757.000.000 | -5,0230 |
| 167 | SCCO | 2015 | 850.791.824.810 | 922.352.503.822 | 0,9224 |
| 168 | SIAP | 2015 | 253.767.988.282 | 24.214.373.933 | 10,4801 |
| 169 | SIDO | 2015 | 197.797.000.000 | 2.598.314.000.000 | 0,0761 |
| 170 | SIPD | 2015 | 1.512.527.888.605 | 734.242.278.294 | 2,0600 |
| 171 | SKLT | 2015 | 225.066.080.248 | 152.044.668.111 | 1,4803 |
| 172 | SMBR | 2015 | 319315349000 | 2.949.352.584.000 | 0,1083 |
| 173 | SMCB | 2015 | 8.871.708.000.000 | 8.449.857.000.000 | 1,0499 |
| 174 | SMSM | 2015 | 779.860.000.000 | 1.440.248.000.000 | 0,5415 |
| 175 | SOBI | 2015 | 1.684.361.000.000 | 1.146.516.000.000 | 1,4691 |
| 176 | SPMA | 2015 | 1.390.005.205.106 | 752.677.119.911 | 1,8467 |
| 177 | SRSN | 2015 | 233.993.478.000 | 340.079.836.000 | 0,6881 |
| 178 | TCID | 2015 | 367.225.370.670 | 1.714.871.478.033 | 0,2141 |
| 179 | TIRT | 2015 | 672.006.964.821 | 91.161.062.357 | 7,3716 |
| 180 | TOTO | 2015 | 947.997.940.099 | 1.491.542.919.106 | 0,6356 |
| 181 | TRIS | 2015 | 245.138.356.170 | 329.208.076.905 | 0,7446 |
| 182 | TRST | 2015 | 1.400.438.809.900 | 1.956.920.690.054 | 0,7156 |
| 183 | TSPC | 2015 | 1.947.588.124.083 | 4.337.140.975.120 | 0,4490 |
| 184 | ULTJ | 2015 | 742.490.216.326 | 2.797.505.693.922 | 0,2654 |
| 185 | VOKS | 2015 | 1.026.591.706.684 | 509.652.927.872 | 2,0143 |
| 186 | WIIM | 2015 | 398.991.064.485 | 943.708.980.906 | 0,4228 |

LAMPIRAN 5

Hasil Perhitungan Variabel Ukuran Perusahaan

| No. | Nama | Tahun | Total Asset |
|-----|------|-------|--------------------|
| 1 | AKPI | 2013 | 2.084.567.189.000 |
| 2 | ALKA | 2013 | 241.912.807.649 |
| 3 | ALMI | 2013 | 2.752.078.229.707 |
| 4 | AUTO | 2013 | 12.617.678.000.000 |
| 5 | BTON | 2013 | 176.136.296.407 |
| 6 | BUDI | 2013 | 2.382.875.000.000 |
| 7 | CEKA | 2013 | 1.069.627.299.747 |
| 8 | CPIN | 2013 | 15.722.197.000.000 |
| 9 | DLTA | 2013 | 867.040.802.000 |
| 10 | DVLA | 2013 | 1.190.054.288.000 |
| 11 | EKAD | 2013 | 343.601.504.089 |
| 12 | FASW | 2013 | 5.692.060.407.681 |
| 13 | GGRM | 2013 | 50.770.251.000.000 |
| 14 | GJTL | 2013 | 15.350.754.000.000 |
| 15 | IGAR | 2013 | 314.746.644.499 |
| 16 | IMAS | 2013 | 22.315.022.507.630 |
| 17 | INAI | 2013 | 765.881.409.376 |
| 18 | INCI | 2013 | 136.142.063.219 |
| 19 | INDF | 2013 | 78.092.789.000.000 |
| 20 | JECC | 2013 | 1.239.821.716.000 |
| 21 | JPFA | 2013 | 14.917.590.000.000 |
| 22 | JPRS | 2013 | 376.540.741.943 |
| 23 | KBLI | 2013 | 1.337.022.291.951 |
| 24 | KBLM | 2013 | 654.295.256.935 |
| 25 | KBRI | 2013 | 788.749.190.752 |
| 26 | KDSI | 2013 | 850.233.842.186 |
| 27 | KIAS | 2013 | 2.270.904.910.518 |
| 28 | KICI | 2013 | 98.295.722.100 |
| 29 | LION | 2013 | 498.567.897.161 |
| 30 | LPIN | 2013 | 196.390.816.224 |
| 31 | MAIN | 2013 | 2.214.398.692.000 |
| 32 | MBTO | 2013 | 611.769.745.328 |
| 33 | MERK | 2013 | 696.946.318.000 |
| 34 | MLBI | 2013 | 1.782.148.000.000 |
| 35 | MLIA | 2013 | 7.189.899.445.000 |

| | | | |
|----|------|------|--------------------|
| 36 | MRAT | 2013 | 439.583.727.202 |
| 37 | MYTX | 2013 | 2.095.467.423.419 |
| 38 | PICO | 2013 | 621.400.236.614 |
| 39 | PSDN | 2013 | 681.832.333.141 |
| 40 | PYFA | 2013 | 175.118.921.406 |
| 41 | RICY | 2013 | 1.109.865.329.758 |
| 42 | RMBA | 2013 | 9.232.016.000.000 |
| 43 | SCCO | 2013 | 1.762.032.300.123 |
| 44 | SIAP | 2013 | 272.597.818.158 |
| 45 | SIDO | 2013 | 2.951.507.000.000 |
| 46 | SIPD | 2013 | 3.155.680.394.480 |
| 47 | SKLT | 2013 | 301.989.488.699 |
| 48 | SMBR | 2013 | 2.711.416.335.000 |
| 49 | SMCB | 2013 | 14.894.990.000.000 |
| 50 | SMSM | 2013 | 1.701.103.245.176 |
| 51 | SOBI | 2013 | 1.354.507.000.000 |
| 52 | SPMA | 2013 | 1.767.105.818.949 |
| 53 | SRSN | 2013 | 420.782.548.000 |
| 54 | TCID | 2013 | 1.465.952.460.752 |
| 55 | TIRT | 2013 | 723.177.125.785 |
| 56 | TOTO | 2013 | 1.746.177.682.568 |
| 57 | TRIS | 2013 | 449.008.821.261 |
| 58 | TRST | 2013 | 3.260.919.505.192 |
| 59 | TSPC | 2013 | 5.407.957.915.805 |
| 60 | ULTJ | 2013 | 2.811.620.982.142 |
| 61 | VOKS | 2013 | 1.955.830.321.070 |
| 62 | WIIM | 2013 | 1.229.011.260.881 |
| 63 | AKPI | 2014 | 2.227.042.590.000 |
| 64 | ALKA | 2014 | 244.879.397.000 |
| 65 | ALMI | 2014 | 3.212.438.981.224 |
| 66 | AUTO | 2014 | 14.380.926.000.000 |
| 67 | BTON | 2014 | 174.157.547.015 |
| 68 | BUDI | 2014 | 2.478.982.000.000 |
| 69 | CEKA | 2014 | 1.284.150.037.341 |
| 70 | CPIN | 2014 | 20.862.439.000.000 |
| 71 | DLTA | 2014 | 991.947.134.000 |
| 72 | DVLA | 2014 | 1.236.247.525.000 |
| 73 | EKAD | 2014 | 411.348.790.570 |
| 74 | FASW | 2014 | 5.581.000.723.345 |

| | | | |
|-----|------|------|--------------------|
| 75 | GGRM | 2014 | 58.220.600.000.000 |
| 76 | GJTL | 2014 | 16.042.897.000.000 |
| 77 | IGAR | 2014 | 349.894.783.575 |
| 78 | IMAS | 2014 | 23.471.397.834.920 |
| 79 | INAI | 2014 | 897.281.657.710 |
| 80 | INCI | 2014 | 147.992.617.351 |
| 81 | INDF | 2014 | 85.938.885.000.000 |
| 82 | JECC | 2014 | 1.062.476.023.000 |
| 83 | JPFA | 2014 | 15.730.435.000.000 |
| 84 | JPRS | 2014 | 370.967.708.751 |
| 85 | KBLI | 2014 | 1.337.351.473.763 |
| 86 | KBLM | 2014 | 647.249.655.440 |
| 87 | KBRI | 2014 | 1.299.315.036.743 |
| 88 | KDSI | 2014 | 952.177.443.047 |
| 89 | KIAS | 2014 | 2.352.542.603.065 |
| 90 | KICI | 2014 | 96.745.744.221 |
| 91 | LION | 2014 | 600.102.716.315 |
| 92 | LPIN | 2014 | 185.595.748.325 |
| 93 | MAIN | 2014 | 3.531.219.815.000 |
| 94 | MBTO | 2014 | 619.383.082.066 |
| 95 | MERK | 2014 | 716.599.526.000 |
| 96 | MLBI | 2014 | 2.231.051.000.000 |
| 97 | MLIA | 2014 | 7.215.152.320.000 |
| 98 | MRAT | 2014 | 498.786.376.745 |
| 99 | MYTX | 2014 | 2.041.304.000.000 |
| 100 | PICO | 2014 | 626.626.507.164 |
| 101 | PSDN | 2014 | 620.928.440.332 |
| 102 | PYFA | 2014 | 172.736.624.689 |
| 103 | RICY | 2014 | 1.170.752.424.106 |
| 104 | RMBA | 2014 | 10.250.546.000.000 |
| 105 | SCCO | 2014 | 1.656.007.190.010 |
| 106 | SIAP | 2014 | 4.989.693.078.000 |
| 107 | SIDO | 2014 | 2.821.399.000.000 |
| 108 | SIPD | 2014 | 2.800.914.553.878 |
| 109 | SKLT | 2014 | 331.574.891.637 |
| 110 | SMBR | 2014 | 2.926.360.857.000 |
| 111 | SMCB | 2014 | 17.195.352.000.000 |
| 112 | SMSM | 2014 | 1.749.395.000.000 |
| 113 | SOBI | 2014 | 2.231.409.000.000 |

| | | | |
|-----|------|------|--------------------|
| 114 | SPMA | 2014 | 2.091.957.078.669 |
| 115 | SRSN | 2014 | 463.347.124.000 |
| 116 | TCID | 2014 | 1.853.235.343.636 |
| 117 | TIRT | 2014 | 713.714.873.924 |
| 118 | TOTO | 2014 | 2.027.288.693.678 |
| 119 | TRIS | 2014 | 523.900.642.605 |
| 120 | TRST | 2014 | 3.261.285.495.052 |
| 121 | TSPC | 2014 | 5.592.730.492.960 |
| 122 | ULTJ | 2014 | 2.917.083.567.355 |
| 123 | VOKS | 2014 | 1.553.904.599.142 |
| 124 | WIIM | 2014 | 1.332.907.675.785 |
| 125 | AKPI | 2015 | 2.883.143.132.000 |
| 126 | ALKA | 2015 | 144.628.405.000 |
| 127 | ALMI | 2015 | 2.189.037.586.057 |
| 128 | AUTO | 2015 | 7.745.807.000.000 |
| 129 | BTON | 2015 | 183.116.245.288 |
| 130 | BUDI | 2015 | 3.265.953.000.000 |
| 131 | CEKA | 2015 | 1.485.826.210.015 |
| 132 | CPIN | 2015 | 24.684.915.000.000 |
| 133 | DLTA | 2015 | 1.038.321.916.000 |
| 134 | DVLA | 2015 | 1.376.278.237.000 |
| 135 | EKAD | 2015 | 389.691.595.500 |
| 136 | FASW | 2015 | 6.993.634.266.969 |
| 137 | GGRM | 2015 | 63.505.413.000.000 |
| 138 | GJTL | 2015 | 17.509.505.000.000 |
| 139 | IGAR | 2015 | 383.936.040.590 |
| 140 | IMAS | 2015 | 24.860.957.839.497 |
| 141 | INAI | 2015 | 1.330.259.296.537 |
| 142 | INCI | 2015 | 169.546.066.314 |
| 143 | INDF | 2015 | 91.831.526.000.000 |
| 144 | JECC | 2015 | 1.358.464.081.000 |
| 145 | JPFA | 2015 | 17.159.466.000.000 |
| 146 | JPRS | 2015 | 363.265.042.157 |
| 147 | KBLI | 2015 | 1.551.799.840.976 |
| 148 | KBLM | 2015 | 654.385.717.061 |
| 149 | KBRI | 2015 | 1.455.931.208.462 |
| 150 | KDSI | 2015 | 1.177.093.668.866 |
| 151 | KIAS | 2015 | 2.124.390.696.519 |
| 152 | KICI | 2015 | 133.831.888.816 |

| | | | |
|-----|------|------|--------------------|
| 153 | LION | 2015 | 639.330.150.373 |
| 154 | LPIN | 2015 | 324.054.785.283 |
| 155 | MAIN | 2015 | 3.962.068.064.000 |
| 156 | MBTO | 2015 | 648.899.377.240 |
| 157 | MERK | 2015 | 641.646.818.000 |
| 158 | MLBI | 2015 | 2.100.853.000.000 |
| 159 | MLIA | 2015 | 7.125.800.277.000 |
| 160 | MRAT | 2015 | 497.090.038.108 |
| 161 | MYTX | 2015 | 1.944.326.000.000 |
| 162 | PICO | 2015 | 605.788.310.444 |
| 163 | PSDN | 2015 | 620.398.854.182 |
| 164 | PYFA | 2015 | 159.951.537.229 |
| 165 | RICY | 2015 | 1.198.193.867.892 |
| 166 | RMBA | 2015 | 12.667.314.000.000 |
| 167 | SCCO | 2015 | 1.773.144.328.632 |
| 168 | SIAP | 2015 | 277.982.362.215 |
| 169 | SIDO | 2015 | 2.796.111.000.000 |
| 170 | SIPD | 2015 | 2.246.770.166.899 |
| 171 | SKLT | 2015 | 377.110.748.359 |
| 172 | SMBR | 2015 | 3.268.667.933.000 |
| 173 | SMCB | 2015 | 17.321.565.000.000 |
| 174 | SMSM | 2015 | 2.220.108.000.000 |
| 175 | SOBI | 2015 | 2.830.877.000.000 |
| 176 | SPMA | 2015 | 2.185.464.365.772 |
| 177 | SRSN | 2015 | 574.073.314.000 |
| 178 | TCID | 2015 | 2.082.096.848.703 |
| 179 | TIRT | 2015 | 763.168.027.178 |
| 180 | TOTO | 2015 | 2.439.540.859.205 |
| 181 | TRIS | 2015 | 574.346.433.075 |
| 182 | TRST | 2015 | 3.357.359.499.954 |
| 183 | TSPC | 2015 | 6.284.729.099.203 |
| 184 | ULTJ | 2015 | 3.539.995.910.248 |
| 185 | VOKS | 2015 | 1.536.244.634.556 |
| 186 | WIIM | 2015 | 1.342.700.045.391 |

LAMPIRAN 6

Hasil Perhitungan Variabel Ukuran Komite Audit

| No. | Nama | Tahun | UK_KA |
|-----|------|-------|-------|
| 1 | AKPI | 2013 | 3 |
| 2 | ALKA | 2013 | 3 |
| 3 | ALMI | 2013 | 3 |
| 4 | AUTO | 2013 | 3 |
| 5 | BTON | 2013 | 3 |
| 6 | BUDI | 2013 | 3 |
| 7 | CEKA | 2013 | 3 |
| 8 | CPIN | 2013 | 5 |
| 9 | DLTA | 2013 | 3 |
| 10 | DVLA | 2013 | 4 |
| 11 | EKAD | 2013 | 3 |
| 12 | FASW | 2013 | 3 |
| 13 | GGRM | 2013 | 3 |
| 14 | GJTL | 2013 | 3 |
| 15 | IGAR | 2013 | 3 |
| 16 | IMAS | 2013 | 3 |
| 17 | INAI | 2013 | 3 |
| 18 | INCI | 2013 | 3 |
| 19 | INDF | 2013 | 3 |
| 20 | JECC | 2013 | 3 |
| 21 | JPFA | 2013 | 3 |
| 22 | JPRS | 2013 | 3 |
| 23 | KBLI | 2013 | 3 |
| 24 | KBLM | 2013 | 3 |
| 25 | KBRI | 2013 | 3 |
| 26 | KDSI | 2013 | 3 |
| 27 | KIAS | 2013 | 3 |
| 28 | KICI | 2013 | 3 |
| 29 | LION | 2013 | 3 |
| 30 | LPIN | 2013 | 3 |
| 31 | MAIN | 2013 | 4 |
| 32 | MBTO | 2013 | 2 |
| 33 | MERK | 2013 | 3 |
| 34 | MLBI | 2013 | 3 |
| 35 | MLIA | 2013 | 3 |

| | | | |
|----|------|------|---|
| 36 | MRAT | 2013 | 3 |
| 37 | MYTX | 2013 | 3 |
| 38 | PICO | 2013 | 3 |
| 39 | PSDN | 2013 | 3 |
| 40 | PYFA | 2013 | 3 |
| 41 | RICY | 2013 | 3 |
| 42 | RMBA | 2013 | 3 |
| 43 | SCCO | 2013 | 3 |
| 44 | SIAP | 2013 | 3 |
| 45 | SIDO | 2013 | 3 |
| 46 | SIPD | 2013 | 3 |
| 47 | SKLT | 2013 | 3 |
| 48 | SMBR | 2013 | 3 |
| 49 | SMCB | 2013 | 4 |
| 50 | SMSM | 2013 | 3 |
| 51 | SOBI | 2013 | 3 |
| 52 | SPMA | 2013 | 3 |
| 53 | SRSN | 2013 | 3 |
| 54 | TCID | 2013 | 4 |
| 55 | TIRT | 2013 | 3 |
| 56 | TOTO | 2013 | 3 |
| 57 | TRIS | 2013 | 3 |
| 58 | TRST | 2013 | 3 |
| 59 | TSPC | 2013 | 3 |
| 60 | ULTJ | 2013 | 3 |
| 61 | VOKS | 2013 | 3 |
| 62 | WIIM | 2013 | 3 |
| 63 | AKPI | 2014 | 3 |
| 64 | ALKA | 2014 | 3 |
| 65 | ALMI | 2014 | 3 |
| 66 | AUTO | 2014 | 3 |
| 67 | BTON | 2014 | 3 |
| 68 | BUDI | 2014 | 3 |
| 69 | CEKA | 2014 | 3 |
| 70 | CPIN | 2014 | 5 |
| 71 | DLTA | 2014 | 3 |
| 72 | DVLA | 2014 | 4 |
| 73 | EKAD | 2014 | 3 |
| 74 | FASW | 2014 | 3 |

| | | | |
|-----|------|------|---|
| 75 | GGRM | 2014 | 3 |
| 76 | GJTL | 2014 | 3 |
| 77 | IGAR | 2014 | 3 |
| 78 | IMAS | 2014 | 3 |
| 79 | INAI | 2014 | 3 |
| 80 | INCI | 2014 | 3 |
| 81 | INDF | 2014 | 3 |
| 82 | JECC | 2014 | 3 |
| 83 | JPFA | 2014 | 3 |
| 84 | JPRS | 2014 | 3 |
| 85 | KBLI | 2014 | 3 |
| 86 | KBLM | 2014 | 3 |
| 87 | KBRI | 2014 | 3 |
| 88 | KDSI | 2014 | 3 |
| 89 | KIAS | 2014 | 3 |
| 90 | KICI | 2014 | 3 |
| 91 | LION | 2014 | 3 |
| 92 | LPIN | 2014 | 3 |
| 93 | MAIN | 2014 | 5 |
| 94 | MBTO | 2014 | 2 |
| 95 | MERK | 2014 | 3 |
| 96 | MLBI | 2014 | 3 |
| 97 | MLIA | 2014 | 3 |
| 98 | MRAT | 2014 | 3 |
| 99 | MYTX | 2014 | 3 |
| 100 | PICO | 2014 | 3 |
| 101 | PSDN | 2014 | 3 |
| 102 | PYFA | 2014 | 3 |
| 103 | RICY | 2014 | 3 |
| 104 | RMBA | 2014 | 3 |
| 105 | SCCO | 2014 | 3 |
| 106 | SIAP | 2014 | 3 |
| 107 | SIDO | 2014 | 3 |
| 108 | SIPD | 2014 | 3 |
| 109 | SKLT | 2014 | 3 |
| 110 | SMBR | 2014 | 3 |
| 111 | SMCB | 2014 | 3 |
| 112 | SMSM | 2014 | 3 |
| 113 | SOBI | 2014 | 3 |

| | | | |
|-----|------|------|---|
| 114 | SPMA | 2014 | 3 |
| 115 | SRSN | 2014 | 3 |
| 116 | TCID | 2014 | 4 |
| 117 | TIRT | 2014 | 3 |
| 118 | TOTO | 2014 | 3 |
| 119 | TRIS | 2014 | 3 |
| 120 | TRST | 2014 | 3 |
| 121 | TSPC | 2014 | 3 |
| 122 | ULTJ | 2014 | 3 |
| 123 | VOKS | 2014 | 3 |
| 124 | WIIM | 2014 | 3 |
| 125 | AKPI | 2015 | 3 |
| 126 | ALKA | 2015 | 3 |
| 127 | ALMI | 2015 | 3 |
| 128 | AUTO | 2015 | 3 |
| 129 | BTON | 2015 | 3 |
| 130 | BUDI | 2015 | 3 |
| 131 | CEKA | 2015 | 3 |
| 132 | CPIN | 2015 | 5 |
| 133 | DLTA | 2015 | 3 |
| 134 | DVLA | 2015 | 3 |
| 135 | EKAD | 2015 | 3 |
| 136 | FASW | 2015 | 3 |
| 137 | GGRM | 2015 | 3 |
| 138 | GJTL | 2015 | 3 |
| 139 | IGAR | 2015 | 3 |
| 140 | IMAS | 2015 | 3 |
| 141 | INAI | 2015 | 3 |
| 142 | INCI | 2015 | 3 |
| 143 | INDF | 2015 | 3 |
| 144 | JECC | 2015 | 3 |
| 145 | JPFA | 2015 | 3 |
| 146 | JPRS | 2015 | 3 |
| 147 | KBLI | 2015 | 3 |
| 148 | KBLM | 2015 | 3 |
| 149 | KBRI | 2015 | 3 |
| 150 | KDSI | 2015 | 3 |
| 151 | KIAS | 2015 | 3 |
| 152 | KICI | 2015 | 3 |

| | | | |
|-----|------|------|---|
| 153 | LION | 2015 | 3 |
| 154 | LPIN | 2015 | 3 |
| 155 | MAIN | 2015 | 5 |
| 156 | MBTO | 2015 | 2 |
| 157 | MERK | 2015 | 3 |
| 158 | MLBI | 2015 | 3 |
| 159 | MLIA | 2015 | 3 |
| 160 | MRAT | 2015 | 3 |
| 161 | MYTX | 2015 | 3 |
| 162 | PICO | 2015 | 2 |
| 163 | PSDN | 2015 | 3 |
| 164 | PYFA | 2015 | 2 |
| 165 | RICY | 2015 | 3 |
| 166 | RMBA | 2015 | 3 |
| 167 | SCCO | 2015 | 3 |
| 168 | SIAP | 2015 | 3 |
| 169 | SIDO | 2015 | 3 |
| 170 | SIPD | 2015 | 3 |
| 171 | SKLT | 2015 | 3 |
| 172 | SMBR | 2015 | 3 |
| 173 | SMCB | 2015 | 3 |
| 174 | SMSM | 2015 | 3 |
| 175 | SOBI | 2015 | 3 |
| 176 | SPMA | 2015 | 3 |
| 177 | SRSN | 2015 | 3 |
| 178 | TCID | 2015 | 4 |
| 179 | TIRT | 2015 | 3 |
| 180 | TOTO | 2015 | 3 |
| 181 | TRIS | 2015 | 5 |
| 182 | TRST | 2015 | 3 |
| 183 | TSPC | 2015 | 3 |
| 184 | ULTJ | 2015 | 3 |
| 185 | VOKS | 2015 | 3 |
| 186 | WIIM | 2015 | 3 |

LAMPIRAN 7

Hasil Perhitungan Variabel Reputasi Auditor

| No. | Nama | Tahun | RE_AU |
|-----|------|-------|-------|
| 1 | AKPI | 2013 | 1 |
| 2 | ALKA | 2013 | 0 |
| 3 | ALMI | 2013 | 0 |
| 4 | AUTO | 2013 | 1 |
| 5 | BTON | 2013 | 0 |
| 6 | BUDI | 2013 | 0 |
| 7 | CEKA | 2013 | 1 |
| 8 | CPIN | 2013 | 1 |
| 9 | DLTA | 2013 | 1 |
| 10 | DVLA | 2013 | 1 |
| 11 | EKAD | 2013 | 0 |
| 12 | FASW | 2013 | 1 |
| 13 | GGRM | 2013 | 1 |
| 14 | GJTL | 2013 | 1 |
| 15 | IGAR | 2013 | 0 |
| 16 | IMAS | 2013 | 1 |
| 17 | INAI | 2013 | 0 |
| 18 | INCI | 2013 | 0 |
| 19 | INDF | 2013 | 1 |
| 20 | JECC | 2013 | 0 |
| 21 | JPFA | 2013 | 0 |
| 22 | JPRS | 2013 | 0 |
| 23 | KBLI | 2013 | 1 |
| 24 | KBLM | 2013 | 0 |
| 25 | KBRI | 2013 | 0 |
| 26 | KDSI | 2013 | 0 |
| 27 | KIAS | 2013 | 0 |
| 28 | KICI | 2013 | 0 |
| 29 | LION | 2013 | 0 |
| 30 | LPIN | 2013 | 0 |
| 31 | MAIN | 2013 | 0 |
| 32 | MBTO | 2013 | 0 |
| 33 | MERK | 2013 | 1 |
| 34 | MLBI | 2013 | 1 |
| 35 | MLIA | 2013 | 1 |

| | | | |
|----|------|------|---|
| 36 | MRAT | 2013 | 0 |
| 37 | MYTX | 2013 | 0 |
| 38 | PICO | 2013 | 0 |
| 39 | PSDN | 2013 | 1 |
| 40 | PYFA | 2013 | 0 |
| 41 | RICY | 2013 | 0 |
| 42 | RMBA | 2013 | 1 |
| 43 | SCCO | 2013 | 0 |
| 44 | SIAP | 2013 | 0 |
| 45 | SIDO | 2013 | 0 |
| 46 | SIPD | 2013 | 0 |
| 47 | SKLT | 2013 | 0 |
| 48 | SMBR | 2013 | 0 |
| 49 | SMCB | 2013 | 1 |
| 50 | SMSM | 2013 | 1 |
| 51 | SOBI | 2013 | 1 |
| 52 | SPMA | 2013 | 0 |
| 53 | SRSN | 2013 | 0 |
| 54 | TCID | 2013 | 1 |
| 55 | TIRT | 2013 | 0 |
| 56 | TOTO | 2013 | 1 |
| 57 | TRIS | 2013 | 0 |
| 58 | TRST | 2013 | 1 |
| 59 | TSPC | 2013 | 0 |
| 60 | ULTJ | 2013 | 0 |
| 61 | VOKS | 2013 | 0 |
| 62 | WIMM | 2013 | 0 |
| 63 | AKPI | 2014 | 1 |
| 64 | ALKA | 2014 | 0 |
| 65 | ALMI | 2014 | 0 |
| 66 | AUTO | 2014 | 1 |
| 67 | BTON | 2014 | 1 |
| 68 | BUDI | 2014 | 0 |
| 69 | CEKA | 2014 | 1 |
| 70 | CPIN | 2014 | 1 |
| 71 | DLTA | 2014 | 1 |
| 72 | DVLA | 2014 | 1 |
| 73 | EKAD | 2014 | 0 |
| 74 | FASW | 2014 | 1 |

| | | | |
|-----|------|------|---|
| 75 | GGRM | 2014 | 1 |
| 76 | GJTL | 2014 | 1 |
| 77 | IGAR | 2014 | 0 |
| 78 | IMAS | 2014 | 1 |
| 79 | INAI | 2014 | 0 |
| 80 | INCI | 2014 | 0 |
| 81 | INDF | 2014 | 1 |
| 82 | JECC | 2014 | 0 |
| 83 | JPFA | 2014 | 0 |
| 84 | JPRS | 2014 | 0 |
| 85 | KBLI | 2014 | 1 |
| 86 | KBLM | 2014 | 0 |
| 87 | KBRI | 2014 | 0 |
| 88 | KDSI | 2014 | 0 |
| 89 | KIAS | 2014 | 0 |
| 90 | KICI | 2014 | 0 |
| 91 | LION | 2014 | 0 |
| 92 | LPIN | 2014 | 0 |
| 93 | MAIN | 2014 | 0 |
| 94 | MBTO | 2014 | 0 |
| 95 | MERK | 2014 | 1 |
| 96 | MLBI | 2014 | 1 |
| 97 | MLIA | 2014 | 1 |
| 98 | MRAT | 2014 | 0 |
| 99 | MYTX | 2014 | 0 |
| 100 | PICO | 2014 | 0 |
| 101 | PSDN | 2014 | 1 |
| 102 | PYFA | 2014 | 0 |
| 103 | RICY | 2014 | 0 |
| 104 | RMBA | 2014 | 1 |
| 105 | SCCO | 2014 | 0 |
| 106 | SIAP | 2014 | 0 |
| 107 | SIDO | 2014 | 0 |
| 108 | SIPD | 2014 | 0 |
| 109 | SKLT | 2014 | 0 |
| 110 | SMBR | 2014 | 0 |
| 111 | SMCB | 2014 | 1 |
| 112 | SMSM | 2014 | 1 |
| 113 | SOBI | 2014 | 1 |

| | | | |
|-----|------|------|---|
| 114 | SPMA | 2014 | 0 |
| 115 | SRSN | 2014 | 0 |
| 116 | TCID | 2014 | 1 |
| 117 | TIRT | 2014 | 0 |
| 118 | TOTO | 2014 | 1 |
| 119 | TRIS | 2014 | 0 |
| 120 | TRST | 2014 | 1 |
| 121 | TSPC | 2014 | 0 |
| 122 | ULTJ | 2014 | 0 |
| 123 | VOKS | 2014 | 0 |
| 124 | WIIM | 2014 | 0 |
| 125 | AKPI | 2015 | 1 |
| 126 | ALKA | 2015 | 0 |
| 127 | ALMI | 2015 | 0 |
| 128 | AUTO | 2015 | 1 |
| 129 | BTON | 2015 | 0 |
| 130 | BUDI | 2015 | 0 |
| 131 | CEKA | 2015 | 1 |
| 132 | CPIN | 2015 | 1 |
| 133 | DLTA | 2015 | 1 |
| 134 | DVLA | 2015 | 1 |
| 135 | EKAD | 2015 | 0 |
| 136 | FASW | 2015 | 1 |
| 137 | GGRM | 2015 | 1 |
| 138 | GJTL | 2015 | 1 |
| 139 | IGAR | 2015 | 0 |
| 140 | IMAS | 2015 | 1 |
| 141 | INAI | 2015 | 0 |
| 142 | INCI | 2015 | 0 |
| 143 | INDF | 2015 | 1 |
| 144 | JECC | 2015 | 0 |
| 145 | JPFA | 2015 | 0 |
| 146 | JPRS | 2015 | 0 |
| 147 | KBLI | 2015 | 1 |
| 148 | KBLM | 2015 | 0 |
| 149 | KBRI | 2015 | 0 |
| 150 | KDSI | 2015 | 0 |
| 151 | KIAS | 2015 | 0 |
| 152 | KICI | 2015 | 0 |

| | | | |
|-----|------|------|---|
| 153 | LION | 2015 | 0 |
| 154 | LPIN | 2015 | 0 |
| 155 | MAIN | 2015 | 0 |
| 156 | MBTO | 2015 | 0 |
| 157 | MERK | 2015 | 1 |
| 158 | MLBI | 2015 | 1 |
| 159 | MLIA | 2015 | 1 |
| 160 | MRAT | 2015 | 0 |
| 161 | MYTX | 2015 | 0 |
| 162 | PICO | 2015 | 0 |
| 163 | PSDN | 2015 | 1 |
| 164 | PYFA | 2015 | 0 |
| 165 | RICY | 2015 | 0 |
| 166 | RMBA | 2015 | 1 |
| 167 | SCCO | 2015 | 0 |
| 168 | SIAP | 2015 | 0 |
| 169 | SIDO | 2015 | 0 |
| 170 | SIPD | 2015 | 0 |
| 171 | SKLT | 2015 | 0 |
| 172 | SMBR | 2015 | 0 |
| 173 | SMCB | 2015 | 1 |
| 174 | SMSM | 2015 | 1 |
| 175 | SOBI | 2015 | 0 |
| 176 | SPMA | 2015 | 0 |
| 177 | SRSN | 2015 | 0 |
| 178 | TCID | 2015 | 1 |
| 179 | TIRT | 2015 | 0 |
| 180 | TOTO | 2015 | 1 |
| 181 | TRIS | 2015 | 0 |
| 182 | TRST | 2015 | 1 |
| 183 | TSPC | 2015 | 0 |
| 184 | ULTJ | 2015 | 0 |
| 185 | VOKS | 2015 | 0 |
| 186 | WIIM | 2015 | 0 |

LAMPIRAN 8**Hasil Perhitungan Setiap Variabel**

| No. | Nama | Tahun | ERMD | ST_MD | UK_PE | UK_KA | RE_AU |
|-----|------|-------|--------|--------|--------------------|-------|-------|
| 1 | AKPI | 2013 | 0,4907 | 1,0251 | 2.084.567.189.000 | 3 | 1 |
| 2 | ALKA | 2013 | 0,5000 | 3,0549 | 241.912.807.649 | 3 | 0 |
| 3 | ALMI | 2013 | 0,5000 | 3,1867 | 2.752.078.229.707 | 3 | 0 |
| 4 | AUTO | 2013 | 0,5648 | 0,3200 | 12.617.678.000.000 | 3 | 1 |
| 5 | BTON | 2013 | 0,4630 | 0,2688 | 176.136.296.407 | 3 | 0 |
| 6 | BUDI | 2013 | 0,3704 | 1,7515 | 2.382.875.000.000 | 3 | 0 |
| 7 | CEKA | 2013 | 0,4907 | 1,0248 | 1.069.627.299.747 | 3 | 1 |
| 8 | CPIN | 2013 | 0,5741 | 0,5800 | 15.722.197.000.000 | 5 | 1 |
| 9 | DLTA | 2013 | 0,5278 | 0,2815 | 867.040.802.000 | 3 | 1 |
| 10 | DVLA | 2013 | 0,4167 | 0,3010 | 1.190.054.288.000 | 4 | 1 |
| 11 | EKAD | 2013 | 0,3889 | 0,4455 | 343.601.504.089 | 3 | 0 |
| 12 | FASW | 2013 | 0,4722 | 2,6536 | 5.692.060.407.681 | 3 | 1 |
| 13 | GGRM | 2013 | 0,4444 | 0,7259 | 50.770.251.000.000 | 3 | 1 |
| 14 | GJTL | 2013 | 0,4722 | 1,6817 | 15.350.754.000.000 | 3 | 1 |
| 15 | IGAR | 2013 | 0,4907 | 0,3943 | 314.746.644.499 | 3 | 0 |
| 16 | IMAS | 2013 | 0,5093 | 2,3507 | 22.315.022.507.630 | 3 | 1 |
| 17 | INAI | 2013 | 0,3889 | 5,0631 | 765.881.409.376 | 3 | 0 |
| 18 | INCI | 2013 | 0,4074 | 0,0797 | 136.142.063.219 | 3 | 0 |
| 19 | INDF | 2013 | 0,5833 | 1,0351 | 78.092.789.000.000 | 3 | 1 |
| 20 | JECC | 2013 | 0,4722 | 7,3964 | 1.239.821.716.000 | 3 | 0 |

| | | | | | | | |
|----|------|------|--------|----------|--------------------|---|---|
| 21 | JPFA | 2013 | 0,4722 | 1,8440 | 14.917.590.000.000 | 3 | 0 |
| 22 | JPRS | 2013 | 0,3981 | 0,0387 | 376.540.741.943 | 3 | 0 |
| 23 | KBLI | 2013 | 0,3981 | 0,5079 | 1.337.022.291.951 | 3 | 1 |
| 24 | KBLM | 2013 | 0,3981 | 1,4263 | 654.295.256.935 | 3 | 0 |
| 25 | KBRI | 2013 | 0,4167 | 0,1378 | 788.749.190.752 | 3 | 0 |
| 26 | KDSI | 2013 | 0,4537 | 1,4154 | 850.233.842.186 | 3 | 0 |
| 27 | KIAS | 2013 | 0,4259 | 0,1093 | 2.270.904.910.518 | 3 | 0 |
| 28 | KICI | 2013 | 0,3519 | 0,3287 | 98.295.722.100 | 3 | 0 |
| 29 | LION | 2013 | 0,4352 | 0,1991 | 498.567.897.161 | 3 | 0 |
| 30 | LPIN | 2013 | 0,3333 | 0,3694 | 196.390.816.224 | 3 | 0 |
| 31 | MAIN | 2013 | 0,4167 | 0,6105 | 2.214.398.692.000 | 4 | 0 |
| 32 | MBTO | 2013 | 0,4074 | 0,3555 | 611.769.745.328 | 2 | 0 |
| 33 | MERK | 2013 | 0,4537 | 0,3606 | 696.946.318.000 | 3 | 1 |
| 34 | MLBI | 2013 | 0,3889 | 0,8046 | 1.782.148.000.000 | 3 | 1 |
| 35 | MLIA | 2013 | 0,5093 | 5,0414 | 7.189.899.445.000 | 3 | 1 |
| 36 | MRAT | 2013 | 0,3889 | 0,1636 | 439.583.727.202 | 3 | 0 |
| 37 | MYTX | 2013 | 0,5093 | -21,2348 | 2.095.467.423.419 | 3 | 0 |
| 38 | PICO | 2013 | 0,4259 | 1,6283 | 621.400.236.614 | 3 | 0 |
| 39 | PSDN | 2013 | 0,4259 | 0,6327 | 681.832.333.141 | 3 | 1 |
| 40 | PYFA | 2013 | 0,4352 | 0,8649 | 175.118.921.406 | 3 | 0 |
| 41 | RICY | 2013 | 0,4167 | 1,9116 | 1.109.865.329.758 | 3 | 0 |
| 42 | RMBA | 2013 | 0,4167 | 9,4687 | 9.232.016.000.000 | 3 | 1 |
| 43 | SCCO | 2013 | 0,4074 | 1,4901 | 1.762.032.300.123 | 3 | 0 |
| 44 | SIAP | 2013 | 0,4630 | 1,7256 | 272.597.818.158 | 3 | 0 |

| | | | | | | | |
|----|------|------|--------|---------|--------------------|---|---|
| 45 | SIDO | 2013 | 0,4537 | 0,1242 | 2.951.507.000.000 | 3 | 0 |
| 46 | SIPD | 2013 | 0,5000 | 1,4556 | 3.155.680.394.480 | 3 | 0 |
| 47 | SKLT | 2013 | 0,3796 | 1,1625 | 301.989.488.699 | 3 | 0 |
| 48 | SMBR | 2013 | 0,5185 | 0,0991 | 2.711.416.335.000 | 3 | 0 |
| 49 | SMCB | 2013 | 0,5093 | 0,6978 | 14.894.990.000.000 | 4 | 1 |
| 50 | SMSM | 2013 | 0,4630 | 0,6896 | 1.701.103.245.176 | 3 | 1 |
| 51 | SOBI | 2013 | 0,4352 | 0,6524 | 1.354.507.000.000 | 3 | 1 |
| 52 | SPMA | 2013 | 0,4259 | 1,3389 | 1.767.105.818.949 | 3 | 0 |
| 53 | SRSN | 2013 | 0,4537 | 0,3385 | 420.782.548.000 | 3 | 0 |
| 54 | TCID | 2013 | 0,4352 | 0,2392 | 1.465.952.460.752 | 4 | 1 |
| 55 | TIRT | 2013 | 0,4352 | 11,2544 | 723.177.125.785 | 3 | 0 |
| 56 | TOTO | 2013 | 0,4907 | 0,6861 | 1.746.177.682.568 | 3 | 1 |
| 57 | TRIS | 2013 | 0,4167 | 0,5905 | 449.008.821.261 | 3 | 0 |
| 58 | TRST | 2013 | 0,4259 | 0,9073 | 3.260.919.505.192 | 3 | 1 |
| 59 | TSPC | 2013 | 0,4259 | 0,4000 | 5.407.957.915.805 | 3 | 0 |
| 60 | ULTJ | 2013 | 0,4630 | 0,3952 | 2.811.620.982.142 | 3 | 0 |
| 61 | VOKS | 2013 | 0,4352 | 2,2529 | 1.955.830.321.070 | 3 | 0 |
| 62 | WIIM | 2013 | 0,4907 | 0,5729 | 1.229.011.260.881 | 3 | 0 |
| 63 | AKPI | 2014 | 0,5000 | 1,1500 | 2.227.042.590.000 | 3 | 1 |
| 64 | ALKA | 2014 | 0,5000 | 2,8725 | 244.879.397.000 | 3 | 0 |
| 65 | ALMI | 2014 | 0,4722 | 4,0113 | 3.212.438.981.224 | 3 | 0 |
| 66 | AUTO | 2014 | 0,6019 | 0,4187 | 14.380.926.000.000 | 3 | 1 |
| 67 | BTON | 2014 | 0,4722 | 0,1877 | 174.157.547.015 | 3 | 1 |
| 68 | BUDI | 2014 | 0,3889 | 1,7120 | 2.478.982.000.000 | 3 | 0 |

| | | | | | | | |
|----|------|------|--------|--------|--------------------|---|---|
| 69 | CEKA | 2014 | 0,4907 | 1,3889 | 1.284.150.037.341 | 3 | 1 |
| 70 | CPIN | 2014 | 0,5741 | 0,9064 | 20.862.439.000.000 | 5 | 1 |
| 71 | DLTA | 2014 | 0,5185 | 0,2976 | 991.947.134.000 | 3 | 1 |
| 72 | DVLA | 2014 | 0,4352 | 0,2845 | 1.236.247.525.000 | 4 | 1 |
| 73 | EKAD | 2014 | 0,4074 | 0,5057 | 411.348.790.570 | 3 | 0 |
| 74 | FASW | 2014 | 0,4815 | 2,3934 | 5.581.000.723.345 | 3 | 1 |
| 75 | GGRM | 2014 | 0,4537 | 0,7521 | 58.220.600.000.000 | 3 | 1 |
| 76 | GJTL | 2014 | 0,4907 | 1,6813 | 16.042.897.000.000 | 3 | 1 |
| 77 | IGAR | 2014 | 0,5185 | 1,0000 | 349.894.783.575 | 3 | 0 |
| 78 | IMAS | 2014 | 0,5370 | 2,4891 | 23.471.397.834.920 | 3 | 1 |
| 79 | INAI | 2014 | 0,3981 | 5,1524 | 897.281.657.710 | 3 | 0 |
| 80 | INCI | 2014 | 0,4259 | 0,0793 | 147.992.617.351 | 3 | 0 |
| 81 | INDF | 2014 | 0,6019 | 1,0845 | 85.938.885.000.000 | 3 | 1 |
| 82 | JECC | 2014 | 0,4722 | 5,2004 | 1.062.476.023.000 | 3 | 0 |
| 83 | JPFA | 2014 | 0,4815 | 1,9736 | 15.730.435.000.000 | 3 | 0 |
| 84 | JPRS | 2014 | 0,3796 | 0,0431 | 370.967.708.751 | 3 | 0 |
| 85 | KBLI | 2014 | 0,3981 | 0,4216 | 1.337.351.473.763 | 3 | 1 |
| 86 | KBLM | 2014 | 0,4352 | 1,2297 | 647.249.655.440 | 3 | 0 |
| 87 | KBRI | 2014 | 0,4167 | 0,9191 | 1.299.315.036.743 | 3 | 0 |
| 88 | KDSI | 2014 | 0,4537 | 1,4015 | 952.177.443.047 | 3 | 0 |
| 89 | KIAS | 2014 | 0,4537 | 0,1114 | 2.352.542.603.065 | 3 | 0 |
| 90 | KICI | 2014 | 0,3611 | 0,2296 | 96.745.744.221 | 3 | 0 |
| 91 | LION | 2014 | 0,4259 | 0,3516 | 600.102.716.315 | 3 | 0 |
| 92 | LPIN | 2014 | 0,3519 | 0,3325 | 185.595.748.325 | 3 | 0 |

| | | | | | | | |
|-----|------|------|--------|---------|--------------------|---|---|
| 93 | MAIN | 2014 | 0,4259 | 2,2761 | 3.531.219.815.000 | 5 | 0 |
| 94 | MBTO | 2014 | 0,4074 | 0,3650 | 619.383.082.066 | 2 | 0 |
| 95 | MERK | 2014 | 0,4815 | 0,2942 | 716.599.526.000 | 3 | 1 |
| 96 | MLBI | 2014 | 0,3889 | 3,0286 | 2.231.051.000.000 | 3 | 1 |
| 97 | MLIA | 2014 | 0,5278 | 4,4595 | 7.215.152.320.000 | 3 | 1 |
| 98 | MRAT | 2014 | 0,4074 | 0,2991 | 498.786.376.745 | 3 | 0 |
| 99 | MYTX | 2014 | 0,5093 | -8,5947 | 2.041.304.000.000 | 3 | 0 |
| 100 | PICO | 2014 | 0,4352 | 1,7115 | 626.626.507.164 | 3 | 0 |
| 101 | PSDN | 2014 | 0,4352 | 0,6402 | 620.928.440.332 | 3 | 1 |
| 102 | PYFA | 2014 | 0,4630 | 0,7889 | 172.736.624.689 | 3 | 0 |
| 103 | RICY | 2014 | 0,4259 | 1,9541 | 1.170.752.424.106 | 3 | 0 |
| 104 | RMBA | 2014 | 0,4444 | -8,3383 | 10.250.546.000.000 | 3 | 1 |
| 105 | SCCO | 2014 | 0,4167 | 1,0334 | 1.656.007.190.010 | 3 | 0 |
| 106 | SIAP | 2014 | 0,4815 | 0,0487 | 4.989.693.078.000 | 3 | 0 |
| 107 | SIDO | 2014 | 0,4444 | 0,0709 | 2.821.399.000.000 | 3 | 0 |
| 108 | SIPD | 2014 | 0,4352 | 1,1763 | 2.800.914.553.878 | 3 | 0 |
| 109 | SKLT | 2014 | 0,3981 | 1,1620 | 331.574.891.637 | 3 | 0 |
| 110 | SMBR | 2014 | 0,5000 | 0,0770 | 2.926.360.857.000 | 3 | 0 |
| 111 | SMCB | 2014 | 0,5093 | 0,9633 | 17.195.352.000.000 | 3 | 1 |
| 112 | SMSM | 2014 | 0,5000 | 0,5254 | 1.749.395.000.000 | 3 | 1 |
| 113 | SOBI | 2014 | 0,4444 | 0,9840 | 2.231.409.000.000 | 3 | 1 |
| 114 | SPMA | 2014 | 0,4259 | 1,6000 | 2.091.957.078.669 | 3 | 0 |
| 115 | SRSN | 2014 | 0,4815 | 0,4091 | 463.347.124.000 | 3 | 0 |
| 116 | TCID | 2014 | 0,4537 | 0,4439 | 1.853.235.343.636 | 4 | 1 |

| | | | | | | | |
|-----|------|------|--------|--------|--------------------|---|---|
| 117 | TIRT | 2014 | 0,4722 | 7,6875 | 713.714.873.924 | 3 | 0 |
| 118 | TOTO | 2014 | 0,5463 | 0,6466 | 2.027.288.693.678 | 3 | 1 |
| 119 | TRIS | 2014 | 0,4259 | 0,6927 | 523.900.642.605 | 3 | 0 |
| 120 | TRST | 2014 | 0,4167 | 0,8514 | 3.261.285.495.052 | 3 | 1 |
| 121 | TSPC | 2014 | 0,4630 | 0,3534 | 5.592.730.492.960 | 3 | 0 |
| 122 | ULTJ | 2014 | 0,4630 | 0,2878 | 2.917.083.567.355 | 3 | 0 |
| 123 | VOKS | 2014 | 0,5556 | 2,0123 | 1.553.904.599.142 | 3 | 0 |
| 124 | WIIM | 2014 | 0,4815 | 0,5600 | 1.332.907.675.785 | 3 | 0 |
| 125 | AKPI | 2015 | 0,5370 | 1,6031 | 2.883.143.132.000 | 3 | 1 |
| 126 | ALKA | 2015 | 0,5093 | 1,3315 | 144.628.405.000 | 3 | 0 |
| 127 | ALMI | 2015 | 0,5000 | 2,8736 | 2.189.037.586.057 | 3 | 0 |
| 128 | AUTO | 2015 | 0,5926 | 0,5508 | 7.745.807.000.000 | 3 | 1 |
| 129 | BTON | 2015 | 0,4722 | 0,2281 | 183.116.245.288 | 3 | 0 |
| 130 | BUDI | 2015 | 0,4167 | 1,9549 | 3.265.953.000.000 | 3 | 0 |
| 131 | CEKA | 2015 | 0,4815 | 1,3220 | 1.485.826.210.015 | 3 | 1 |
| 132 | CPIN | 2015 | 0,6019 | 0,9651 | 24.684.915.000.000 | 5 | 1 |
| 133 | DLTA | 2015 | 0,5463 | 0,2221 | 1.038.321.916.000 | 3 | 1 |
| 134 | DVLA | 2015 | 0,4630 | 0,4137 | 1.376.278.237.000 | 3 | 1 |
| 135 | EKAD | 2015 | 0,3889 | 0,3347 | 389.691.595.500 | 3 | 0 |
| 136 | FASW | 2015 | 0,5093 | 1,8600 | 6.993.634.266.969 | 3 | 1 |
| 137 | GGRM | 2015 | 0,4907 | 0,6708 | 63.505.413.000.000 | 3 | 1 |
| 138 | GJTL | 2015 | 0,5000 | 2,2460 | 17.509.505.000.000 | 3 | 1 |
| 139 | IGAR | 2015 | 0,5185 | 0,2367 | 383.936.040.590 | 3 | 0 |
| 140 | IMAS | 2015 | 0,5556 | 2,7122 | 24.860.957.839.497 | 3 | 1 |

| | | | | | | | |
|-----|------|------|--------|---------|--------------------|---|---|
| 141 | INAI | 2015 | 0,4167 | 4,5469 | 1.330.259.296.537 | 3 | 0 |
| 142 | INCI | 2015 | 0,4074 | 0,1006 | 169.546.066.314 | 3 | 0 |
| 143 | INDF | 2015 | 0,6204 | 1,1296 | 91.831.526.000.000 | 3 | 1 |
| 144 | JECC | 2015 | 0,5000 | 2,6939 | 1.358.464.081.000 | 3 | 0 |
| 145 | JPFA | 2015 | 0,5093 | 1,8086 | 17.159.466.000.000 | 3 | 0 |
| 146 | JPRS | 2015 | 0,4352 | 0,0927 | 363.265.042.157 | 3 | 0 |
| 147 | KBLI | 2015 | 0,4074 | 0,5105 | 1.551.799.840.976 | 3 | 1 |
| 148 | KBLM | 2015 | 0,4352 | 1,2072 | 654.385.717.061 | 3 | 0 |
| 149 | KBRI | 2015 | 0,4537 | 1,7931 | 1.455.931.208.462 | 3 | 0 |
| 150 | KDSI | 2015 | 0,4815 | 2,1064 | 1.177.093.668.866 | 3 | 0 |
| 151 | KIAS | 2015 | 0,4722 | 0,1714 | 2.124.390.696.519 | 3 | 0 |
| 152 | KICI | 2015 | 0,3796 | 0,4333 | 133.831.888.816 | 3 | 0 |
| 153 | LION | 2015 | 0,4722 | 0,4064 | 639.330.150.373 | 3 | 0 |
| 154 | LPIN | 2015 | 0,3426 | 1,7818 | 324.054.785.283 | 3 | 0 |
| 155 | MAIN | 2015 | 0,4444 | 1,5585 | 3.962.068.064.000 | 5 | 0 |
| 156 | MBTO | 2015 | 0,4352 | 0,4944 | 648.899.377.240 | 2 | 0 |
| 157 | MERK | 2015 | 0,4815 | 0,3550 | 641.646.818.000 | 3 | 1 |
| 158 | MLBI | 2015 | 0,4167 | 1,7409 | 2.100.853.000.000 | 3 | 1 |
| 159 | MLIA | 2015 | 0,5370 | 5,3902 | 7.125.800.277.000 | 3 | 1 |
| 160 | MRAT | 2015 | 0,4167 | 0,3185 | 497.090.038.108 | 3 | 0 |
| 161 | MYTX | 2015 | 0,5185 | -4,4236 | 1.944.326.000.000 | 3 | 0 |
| 162 | PICO | 2015 | 0,4722 | 1,4517 | 605.788.310.444 | 2 | 0 |
| 163 | PSDN | 2015 | 0,4630 | 0,9129 | 620.398.854.182 | 3 | 1 |
| 164 | PYFA | 2015 | 0,4537 | 0,5802 | 159.951.537.229 | 2 | 0 |

| | | | | | | | |
|-----|------|------|--------|---------|--------------------|---|---|
| 165 | RICY | 2015 | 0,4537 | 1,9949 | 1.198.193.867.892 | 3 | 0 |
| 166 | RMBA | 2015 | 0,4444 | -5,0230 | 12.667.314.000.000 | 3 | 1 |
| 167 | SCCO | 2015 | 0,3796 | 0,9224 | 1.773.144.328.632 | 3 | 0 |
| 168 | SIAP | 2015 | 0,4815 | 10,4801 | 277.982.362.215 | 3 | 0 |
| 169 | SIDO | 2015 | 0,4815 | 0,0761 | 2.796.111.000.000 | 3 | 0 |
| 170 | SIPD | 2015 | 0,4537 | 2,0600 | 2.246.770.166.899 | 3 | 0 |
| 171 | SKLT | 2015 | 0,3981 | 1,4803 | 377.110.748.359 | 3 | 0 |
| 172 | SMBR | 2015 | 0,5370 | 0,1083 | 3.268.667.933.000 | 3 | 0 |
| 173 | SMCB | 2015 | 0,5278 | 1,0499 | 17.321.565.000.000 | 3 | 1 |
| 174 | SMSM | 2015 | 0,4815 | 0,5415 | 2.220.108.000.000 | 3 | 1 |
| 175 | SOBI | 2015 | 0,4537 | 1,4691 | 2.830.877.000.000 | 3 | 0 |
| 176 | SPMA | 2015 | 0,4444 | 1,8467 | 2.185.464.365.772 | 3 | 0 |
| 177 | SRSN | 2015 | 0,4815 | 0,6881 | 574.073.314.000 | 3 | 0 |
| 178 | TCID | 2015 | 0,4630 | 0,2141 | 2.082.096.848.703 | 4 | 1 |
| 179 | TIRT | 2015 | 0,4537 | 7,3716 | 763.168.027.178 | 3 | 0 |
| 180 | TOTO | 2015 | 0,5648 | 0,6356 | 2.439.540.859.205 | 3 | 1 |
| 181 | TRIS | 2015 | 0,4167 | 0,7446 | 574.346.433.075 | 5 | 0 |
| 182 | TRST | 2015 | 0,4537 | 0,7156 | 3.357.359.499.954 | 3 | 1 |
| 183 | TSPC | 2015 | 0,4630 | 0,4490 | 6.284.729.099.203 | 3 | 0 |
| 184 | ULTJ | 2015 | 0,4815 | 0,2654 | 3.539.995.910.248 | 3 | 0 |
| 185 | VOKS | 2015 | 0,5556 | 2,0143 | 1.536.244.634.556 | 3 | 0 |
| 186 | WIIM | 2015 | 0,5093 | 0,4228 | 1.342.700.045.391 | 3 | 0 |

LAMPIRAN 9

Output IBM SPSS 22.0

Hasil Uji Statistik Deskriptif

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|-----------------------|-----|----------|-----------|------------|----------------|
| ST_MD | 186 | -21,2348 | 11,2544 | 1,107218 | 2,7004438 |
| UK_PE | 186 | 96745744 | 918315260 | 5557545976 | 133735627276 |
| | | 221 | 00000 | 949,47 | 33,877 |
| UK_KA | 186 | 2 | 5 | 3,08 | ,435 |
| RE_AU | 186 | 0 | 1 | ,37 | ,484 |
| ERMD | 186 | ,3333 | ,6204 | ,461569 | ,0549039 |
| Valid N (listwise) | 186 | | | | |

Hasil Uji Asumsi Klasik

Hasil uji Normalitas

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|--------------------------|-------------------------|
| N | | 186 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,04521008 |
| | Most Extreme Differences | |
| | Absolute | ,061 |
| | Positive | ,061 |
| | Negative | -,049 |
| Test Statistic | | ,061 |
| Asymp. Sig. (2-tailed) | | ,086 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

Hasil Uji Autokorelasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,567 ^a | ,322 | ,307 | ,0457069 | ,803 |

a. Predictors: (Constant), RE_AU, ST_MD, UK_KA, UK_PE

a. Dependent Variable: ERMD

Hasil Uji Multikolinieritas

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -,054 | ,075 | | -,710 | ,479 | | |
| | ST_MD | ,000 | ,001 | -,015 | -,249 | ,804 | ,999 | 1,001 |
| | UK_PE | ,018 | ,003 | ,474 | 6,601 | ,000 | ,728 | 1,374 |
| | UK_KA | ,001 | ,008 | ,010 | ,159 | ,874 | ,949 | 1,054 |
| | RE_AU | ,017 | ,008 | ,150 | 2,109 | ,036 | ,738 | 1,355 |

b. Dependent Variable: ERMD

Hasil Uji Heteroskedastisitas

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | ,027 | ,042 | | ,648 | ,518 | | |
| ST_MD | ,000 | ,001 | -,050 | -,673 | ,502 | ,999 | 1,001 |
| UK_PE | 2,849E-5 | ,002 | ,002 | ,019 | ,985 | ,728 | 1,374 |
| UK_KA | ,003 | ,004 | ,043 | ,573 | ,568 | ,949 | 1,054 |
| RE_AU | ,005 | ,005 | ,089 | 1,031 | ,304 | ,738 | 1,355 |

a. Dependent Variable: ABS_RES

Hasil Uji Koefisien Determinasi

Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,567 ^a | ,322 | ,307 | ,0457069 | ,803 |

a. Predictors: (Constant), RE_AU, ST_MD, UK_KA, UK_PE

b. Dependent Variable: ERMD

Hasil Uji Parsial

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|-------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | -,054 | ,075 | | -,710 | ,479 | | |
| ST_MD | ,000 | ,001 | -,015 | -,249 | ,804 | ,999 | 1,001 |
| UK_PE | ,018 | ,003 | ,474 | 6,601 | ,000 | ,728 | 1,374 |
| UK_KA | ,001 | ,008 | ,010 | ,159 | ,874 | ,949 | 1,054 |
| RE_AU | ,017 | ,008 | ,150 | 2,109 | ,036 | ,738 | 1,355 |

a. Dependent Variable: ERMD