

# LAMPIRAN

## Lampiran 1

### Data Penelitian

Nama Perusahaan	Tahun	Dividen	Eat	DPR
INTP	2011	968163	3601516	0.268820963
INTP	2012	1078354	4673388	0.230743521
INTP	2014	3313109	5153776	0.642850795
SMCB	2011	352494	1054987	0.334121653
SMCB	2012	490426	1381404	0.355019965
SMCB	2013	651229	1006363	0.647111143
SMCB	2014	666672	652412	1.021857354
SMGR	2014	2416611	5587345	0.432515085
SMGR	2015	2226339	4662164	0.477533394
AMFG	2011	34720	3369950	0.010302823
AMFG	2012	34720	719612	0.048248223
AMFG	2013	34720	727910	0.047698204
AMFG	2014	34720	458635	0.075702901
AMFG	2015	34720	797315	0.043546152
ARNA	2012	36707	158684	0.231321368
ARNA	2014	117462	261651	0.448926241
KIAS	2013	3522	75360	0.046735669
KIAS	2014	22163	92239	0.240277974
TOTO	2011	73774	218124	0.338220462
TOTO	2012	99076	235945	0.419911142
TOTO	2013	97615	236557	0.41264896
TOTO	2014	148219	293803	0.504484297
TOTO	2015	115228	285236	0.403974253
ALMI	2011	21437	323747	0.066215285
ALMI	2013	6134	26118	0.234857187
INAI	2014	2534	22058	0.114878955
INAI	2015	11088	28615	0.387489079
KRAS	2011	94650	1022843	0.092536196
LION	2011	102045	52535	1.942419339
LION	2012	15332	85373	0.179588394
LION	2013	20557	64761	0.317428699
LION	2014	20525	49001	0.418869003
LION	2015	20486	46018	0.445173628
LMSH	2011	467	10897	0.042855832
LMSH	2013	1123	14382	0.078083716
LMSH	2014	2158	7403	0.291503445
TBMS	2011	17928	21033	0.85237484

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Dividen</b>	<b>Eat</b>	<b>DPR</b>
BUDI	2011	48762	62965	0.774430239
DPNS	2013	4550	66813	0.068100519
DPNS	2014	6054	14519	0.416970866
DPNS	2015	4540	9859	0.460492951
EKAD	2011	4472	26148	0.171026465
EKAD	2013	5386	39451	0.136523789
EKAD	2014	6051	40756	0.148468937
EKAD	2015	60503	470402	0.128619776
SOBI	2011	43	35675	0.001205326
SOBI	2015	10670	145340	0.073414064
AKPI	2014	10408	34690	0.300028827
AKPI	2015	4897	27644	0.177145131
APLI	2011	30000	219227	0.136844458
BRNA	2011	12330	43796	0.28153256
IGAR	2011	48435	55322	0.875510647
IGAR	2014	9688	54898	0.176472731
TRST	2013	29569	32965	0.896981647
TRST	2014	14022	30084	0.466094934
TRST	2015	13967	25314	0.55175002
CPIN	2011	652640	2362497	0.276250086
CPIN	2012	688716	2680872	0.256899994
CPIN	2013	754308	2528690	0.29829991
CPIN	2014	754308	1746644	0.431861329
CPIN	2015	295164	1832598	0.161063146
JPFA	2012	159604	1074577	0.148527281
JPFA	2013	212804	640637	0.332175631
JPFA	2014	106402	384846	0.276479423
MAIN	2011	38985	204966	0.190202277
MAIN	2012	42375	302421	0.140119238
MAIN	2013	61020	241632	0.252532777
SIPD	2011	92124	234522	0.392816026
SIPD	2012	9212	150614	0.061162973
ALDO	2014	825	210610	0.003917193
SPMA	2012	182354	3048465	0.059818302
ASII	2011	8191000	21077000	0.388622669
ASII	2012	1515000	22742000	0.066616832
ASII	2013	1358000	22297000	0.060905054
ASII	2014	1462000	22125000	0.066079096
ASII	2015	1486000	15613000	0.095177096
AUTO	2012	314226	1135914	0.276628336
AUTO	2013	544987	1058015	0.515103283

Nama Perusahaan	Tahun	Dividen	Eat	DPR
AUTO	2014	439535	956409	0.45956803
AUTO	2015	19926	322701	0.061747562
GJTL	2011	44622	683629	0.065272246
GJTL	2012	34770	1132247	0.030708847
GJTL	2013	93873	120330	0.780129643
GJTL	2014	34799	269868	0.128948227
IMAS	2012	173471	899090	0.19294064
IMAS	2013	84311	621139	0.135736123
INDS	2012	35390	120415	0.293900262
INDS	2013	147120	540323	0.27228158
INDS	2014	51661	147608	0.349987806
INDS	2015	35539	127657	0.278394448
SMSM	2011	115173	219260	0.525280489
SMSM	2013	122371	350777	0.348856966
SMSM	2014	223149	421467	0.529457822
SMSM	2015	179959	461307	0.390106805
ESTI	2011	3735	4425	0.844067797
PBRX	2012	3063	90413	0.033877872
RICY	2012	2566	16978	0.151136765
RICY	2014	2566	15111	0.169810072
RICY	2015	2566	12382	0.207236311
IKBI	2011	2739	31979	0.085649958
JECC	2012	1663	3177	0.523449795
JECC	2013	1712	2255	0.759201774
JECC	2015	9072	2464	3.681818182
KBLI	2013	32057	73530	0.435971712
KBLI	2014	15999	70080	0.228296233
KBLI	2015	15991	1153710	0.013860502
KBLM	2011	1503	19002	0.079096937
SCCO	2011	1786	109826	0.016262087
SCCO	2013	51280	104962	0.488557764
SCCO	2014	30630	1376189	0.022257117
SCCO	2015	41065	159119	0.258077288
VOKS	20 11	39626	147020	0.269527955
AISA	2013	12550	346728	0.036195519
AISA	2015	24871	373750	0.066544482
CEKA	2014	29659	41001	0.723372601
ICBP	2012	985431	2282371	0.431757589
ICBP	2013	1084557	2235040	0.485251718
ICBP	2014	1107882	2531681	0.437607266
ICBP	2015	1294472	2923148	0.442834916

Nama Perusahaan	Tahun	Dividen	Eat	DPR
INDF	2012	1536575	4779446	0.321496466
INDF	2013	1624380	3416635	0.475432699
INDF	2014	1246821	5146323	0.242274144
INDF	2015	1931694	3709501	0.520742278
MLBI	2011	446940	507382	0.880874765
MLBI	2013	505528	1171229	0.431621826
MLBI	2015	289971	496909	0.583549503
MYOR	2011	99655	483486	0.206117654
MYOR	2013	182714	1058418	0.172629339
MYOR	2014	205700	409824	0.501922777
MYOR	2015	149095	1250233	0.119253771
PSDN	2014	10499	23858	0.440062034
PSDN	2015	10499	25623	0.409749054
ROTI	2011	24943	115932	0.215151986
ROTI	2012	28983	149149	0.194322456
ROTI	2013	37285	158015	0.235958612
ROTI	2014	157928	188577	0.837472226
ROTI	2015	27991	270538	0.103464208
SKLT	2011	1381	7962	0.173448882
SKLT	2012	2072	11440	0.181118881
SKLT	2014	2762	16480	0.167597087
SKLT	2015	3453	20066	0.172082129
ULTJ	2011	1487	101323	0.014675839
ULTJ	2013	989	325127	0.003041888
ULTJ	2014	49408	283360	0.174364766
GGRM	2011	1727450	4958102	0.348409533
GGRM	2012	32299	4068711	0.007938386
GGRM	2013	32705	4383932	0.007460198
GGRM	2014	43599	5395293	0.008080933
GGRM	2015	28697	6452834	0.004447193
HMSP	2013	6793650	9945296	0.68310184
HMSP	2014	9945027	10818486	0.919262363
RMBA	2011	188240	305997	0.61516943
DVLA	2011	33600	120915	0.277881156
DVLA	2012	35280	148909	0.236923222
DVLA	2013	52640	125796	0.418455277
DVLA	2014	24640	80929	0.304464407
DVLA	2015	78114	107894	0.723988359
KAEF	2011	46276	171763	0.269417744
KAEF	2012	34352	205763	0.166949354
KAEF	2013	30769	215642	0.142685562

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Dividen</b>	<b>Eat</b>	<b>DPR</b>
KAEF	2015	46925	252972	0.185494837
KLBF	2011	549527	1522956	0.360829203
KLBF	2012	890627	1775098	0.501733989
KLBF	2013	890627	1970452	0.451991218
KLBF	2014	796877	2121090	0.375692215
KLBF	2015	890627	2057694	0.432827719
TSPC	2011	215251	586362	0.367095753
TSPC	2012	81752	635176	0.128707634
TSPC	2013	76858	638535	0.120366151
TSPC	2014	76635	584293	0.131158511
TSPC	2015	68685	529218	0.129785835
MBTO	2011	10700	42659	0.25082632
MBTO	2012	10700	45523	0.235046021
MRAT	2011	4883	27867	0.175225177
MRAT	2012	6966	30751	0.226529219
TCID	2011	68308	140038	0.487781888
TCID	2013	74341	160148	0.464201863
TCID	2014	74340	174314	0.426471769
TCID	2015	78288	544474	0.14378648
UNVR	2012	4537777	4839145	0.937722883
UNVR	2013	5121735	5352625	0.956864155
UNVR	2015	5592332	5851805	0.955659322

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Kas</b>	<b>Aktiva Lancar</b>	<b>Cash Ratio</b>
INTP	2011	6864567	10314573	0.6655212
INTP	2012	10474126	14579400	0.718419551
INTP	2014	11256129	16086773	0.699713299
SMCB	2011	1127482	2468172	0.456808521
SMCB	2012	555785	2186797	0.254154821
SMCB	2013	375565	2085055	0.180122347
SMCB	2014	214570	2290969	0.093659059
SMGR	2014	4925949	11648544	0.422881091
SMGR	2015	3964018	10538703	0.376139075
AMFG	2011	586851	1473425	0.398290378
AMFG	2012	648021	1658468	0.390734702
AMFG	2013	861619	1980116	0.435135618
AMFG	2014	1107411	2263728	0.489197907

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Kas</b>	<b>Aktiva Lancar</b>	<b>Cash Ratio</b>
AMFG	2015	931761	2231181	0.417608881
ARNA	2012	45047	323837	0.139103932
ARNA	2014	47235	507458	0.093081595
KIAS	2013	289690	740675	0.391116212
KIAS	2014	220526	793534	0.277903656
TOTO	2011	213979	837114	0.255615125
TOTO	2012	200150	966806	0.207021884
TOTO	2013	252491	1089798	0.231686056
TOTO	2014	84043	1115004	0.075374617
TOTO	2015	167008	1348062	0.123887477
ALMI	2011	99135	12266332	0.008081878
ALMI	2013	27850	1934929	0.014393293
INAI	2014	164692	644378	0.255582903
INAI	2015	1018553	955465	1.066028583
KRAS	2011	3593515	13213329	0.271961366
LION	2011	173116	327815	0.528090539
LION	2012	202359	3948029	0.051255703
LION	2013	2038326	4288210	0.475332598
LION	2014	173492	488268	0.355321258
LION	2015	202395	508345	0.398144961
LMSH	2011	6217	74303	0.083670915
LMSH	2013	41044	115485	0.355405464
LMSH	2014	42978	107779	0.398760426
TBMS	2011	66459	1304065	0.05096295
BUDI	2011	126782	907001	0.139781544
DPNS	2013	67041	167103	0.40119567
DPNS	2014	69675	1759009	0.039610372
DPNS	2015	101814	185009	0.550319174
EKAD	2011	70563	155734	0.453099516
EKAD	2013	9840	229041	0.04296174
EKAD	2014	13222	296439	0.044602768
EKAD	2015	49519	284055	0.174328915
SOBI	2011	16706	784595	0.021292514
SOBI	2015	69036	1155892	0.059725303
AKPI	2014	63189	920128	0.068674141
AKPI	2015	44073	1015820	0.043386624
APLI	2011	345637	138856	2.489175837
BRNA	2011	39517	297951	0.132629191
IGAR	2011	137854	322889	0.426939289
IGAR	2014	17659	302146	0.058445255
TRST	2013	468314	1194457	0.392072716

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Kas</b>	<b>Aktiva Lancar</b>	<b>Cash Ratio</b>
TRST	2014	102528	1182292	0.086719694
TRST	2015	73794	1137766	0.064858679
CPIN	2011	876198	5250245	0.166887069
CPIN	2012	954694	7180890	0.132949258
CPIN	2013	1146852	8824900	0.129956373
CPIN	2014	884831	10009670	0.08839762
CPIN	2015	1679273	12013294	0.139784559
JPFA	2012	872441	6429500	0.135693444
JPFA	2013	1745963	9004667	0.193895343
JPFA	2014	768461	8709315	0.088234379
MAIN	2011	87179	720453	0.121005812
MAIN	2012	90563	894203	0.101277898
MAIN	2013	82819	996980	0.083069871
SIPD	2011	5072945	1229328	4.126600061
SIPD	2012	85868	1660345	0.051716962
ALDO	2014	94108	2453457	0.038357306
SPMA	2012	405946	482596	0.841171497
ASII	2011	13111000	65978000	0.198717754
ASII	2012	11055000	75799000	0.145846251
ASII	2013	18557000	88352000	0.210034861
ASII	2014	20902000	97241000	0.214950484
ASII	2015	27102000	105161000	0.257719116
AUTO	2012	651750	3205631	0.203314106
AUTO	2013	1473625	5029517	0.292995331
AUTO	2014	1275050	3857809	0.330511438
AUTO	2015	977854	4796770	0.203856762
GJTL	2011	586720	5073477	0.115644557
GJTL	2012	904547	5194057	0.17415038
GJTL	2013	1998591	6843853	0.292027167
GJTL	2014	957144	6283252	0.152332582
IMAS	2012	1135008	98131589	0.011566184
IMAS	2013	1121533	11634955	0.096393411
INDS	2012	110489	793906	0.139171388
INDS	2013	321719	867620	0.370806344
INDS	2014	84727	1086590	0.077975133
INDS	2015	83992	975954	0.086061433
SMSM	2011	16616	7189407	0.002311178
SMSM	2013	93398	1097152	0.085127676
SMSM	2014	75860	1133730	0.066911875
SMSM	2015	122963	1368558	0.089848585
ESTI	2011	27850	401853	0.069303949



<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Kas</b>	<b>Aktiva Lancar</b>	<b>Cash Ratio</b>
PBRX	2012	171544	1484302	0.115572168
RICY	2012	57623	601056	0.095869603
RICY	2014	36748	845372	0.04346962
RICY	2015	51509	851477	0.060493707
IKBI	2011	137871	512271	0.269136844
JECC	2012	28091	614693	0.045699235
JECC	2013	5499	1029276	0.00534259
JECC	2015	70944	927492	0.076490148
KBLI	2013	60445	917080	0.06591028
KBLI	2014	26160	851745	0.030713418
KBLI	2015	208837	961562	0.217185163
KBLM	2011	12893	359534	0.035860308
SCCO	2011	289192	1192307	0.24254827
SCCO	2013	294288	1454622	0.202312353
SCCO	2014	116093	1293776	0.089731916
SCCO	2015	340056	1380917	0.246253757
VOKS	2011	156850	1430617	0.109638009
AISA	2013	316590	2445504	0.129457977
AISA	2015	588514	4463635	0.131846354
CEKA	2014	27712	10533213	0.002630916
ICBP	2012	5484318	9888440	0.554619131
ICBP	2013	5526173	11321715	0.488103878
ICBP	2014	7342986	13603527	0.539785454
ICBP	2015	7657510	13961500	0.548473302
INDF	2012	13343028	26202972	0.509218115
INDF	2013	13345881	32464497	0.411091569
INDF	2014	14157619	40995736	0.345343696
INDF	2015	13076076	42816745	0.305396312
MLBI	2011	248409	656038	0.378650322
MLBI	2013	145511	706252	0.206032691
MLBI	2015	344615	709955	0.485404004
MYOR	2011	325316	4095298	0.079436466
MYOR	2013	1860492	6430065	0.289342643
MYOR	2014	712922	6508768	0.109532557
MYOR	2015	1682075	74543470	0.022565021
PSDN	2014	44100	279794	0.15761596
PSDN	2015	85657	3802476	0.022526638
ROTI	2011	483973	1902309	0.254413452
ROTI	2012	37871	219818	0.172283434
ROTI	2013	1011422	363881	2.779540564
ROTI	2014	162584	420316	0.386813731

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Kas</b>	<b>Aktiva Lancar</b>	<b>Cash Ratio</b>
ROTI	2015	515237	812990	0.633755643
SKLT	2011	4532	125666	0.036063852
SKLT	2012	9034	154315	0.058542591
SKLT	2014	7280	167419	0.043483715
SKLT	2015	7680	189758	0.040472602
ULTJ	2011	242776	924080	0.262721842
ULTJ	2013	611624	1565510	0.390686741
ULTJ	2014	489284	1642101	0.297962184
GGRM	2011	1094895	30381754	0.036037913
GGRM	2012	1285799	29954021	0.042925756
GGRM	2013	1404108	34604461	0.040575925
GGRM	2014	1588110	38532600	0.041214712
GGRM	2015	2725891	42568431	0.064035506
HMSP	2013	783505	21128313	0.037083178
HMSP	2014	657276	21247830	0.030933794
RMBA	2011	88338	4287268	0.02060473
DVLA	2011	256481	696925	0.368018079
DVLA	2012	292912	826342	0.354468247
DVLA	2013	316700	913983	0.346505351
DVLA	2014	321856	925293	0.347842251
DVLA	2015	422259	1043830	0.404528515
KAEF	2011	199385	1263029	0.157862567
KAEF	2012	316497	1505798	0.210185563
KAEF	2013	394149	1810614	0.217688033
KAEF	2015	460994	2100921	0.219424719
KLBF	2011	2291335	5956123	0.384702431
KLBF	2012	1859662	6441710	0.288690736
KLBF	2013	1426460	7497319	0.190262679
KLBF	2014	1894609	8120805	0.233303102
KLBF	2015	2718619	8748491	0.310752906
TSPC	2011	1608818	3121979	0.51531993
TSPC	2012	1651451	3393778	0.486611381
TSPC	2013	1792221	3991115	0.449052708
TSPC	2014	1460372	3714700	0.393133227
TSPC	2015	1736027	4304922	0.403265611
MBTO	2011	189419	459790	0.411968507
MBTO	2012	119507	510202	0.234234676
MRAT	2011	63710	326473	0.195146306
MRAT	2012	595609	352880	1.687851394
TCID	2011	89862	671882	0.1337467
TCID	2013	73824	726505	0.101615268

Nama Perusahaan	Tahun	Kas	Aktiva Lancar	Cash Ratio
TCID	2014	95091	874017	0.108797655
TCID	2015	219669	1112672	0.197424758
UNVR	2012	229690	5035962	0.045609955
UNVR	2013	261202	5862939	0.044551376
UNVR	2015	628159	6623114	0.094843453

Nama Perusahaan	Tahun	Total Utang	Total Aset	DTA
INTP	2011	2417380	18151331	0.133179214
INTP	2012	33364220	22755160	1.466226561
INTP	2014	4100172	28884973	0.141948272
SMCB	2011	3423241	10950501	0.312610446
SMCB	2012	3750461	12168517	0.308210195
SMCB	2013	6122043	14894990	0.411013569
SMCB	2014	8436760	17195352	0.49064189
SMGR	2014	93122140	34314666	2.713770841
SMGR	2015	10712320	38153118	0.28077181
AMFG	2011	545395	2690595	0.202704235
AMFG	2012	658332	3115421	0.211313977
AMFG	2013	778666	3539393	0.21999987
AMFG	2014	733749	3918391	0.187257729
AMFG	2015	880025	4270275	0.206081576
ARNA	2012	332551	937359	0.354774425
ARNA	2014	31272	1259175	0.024835309
KIAS	2013	223804	2270904	0.098552823
KIAS	2014	235745	23525426	0.01002086
TOTO	2011	597028	1339570	0.445686302
TOTO	2012	624499	1522663	0.410136058
TOTO	2013	710527	1746177	0.40690434
TOTO	2014	796096	20272886	0.039269002
TOTO	2015	947997	24395408	0.038859649
ALMI	2011	1274907	1791523	0.711633063
ALMI	2013	2094736	2752078	0.761147031
INAI	2014	751439	897281	0.837462289
INAI	2015	1090438	1330259	0.819718566
KRAS	2011	11156569	21511562	0.518631283
LION	2011	63754	365815	0.174279349
LION	2012	61667	433497	0.142254733
LION	2013	82782	498567	0.16603987
LION	2014	156123	600102	0.260160773

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Total Aset</b>	<b>DTA</b>
LION	2015	184730	639330	0.288943112
LMSH	2011	40815	98019	0.416398861
LMSH	2013	31228	141697	0.220385753
LMSH	2014	23964	139915	0.171275417
TBMS	2011	1326380	1464965	0.90540047
BUDI	2011	1312254	2123285	0.618030081
DPNS	2013	32944	256372	0.128500772
DPNS	2014	32794	268877	0.12196655
DPNS	2015	33187	274483	0.120907306
EKAD	2011	89946	237492	0.378732757
EKAD	2013	105893	343601	0.308185948
EKAD	2014	138149	4113487	0.033584402
EKAD	2015	97730	389691	0.250788445
SOBI	2011	611339	1545616	0.395530973
SOBI	2015	1684361	2231409	0.754841896
AKPI	2014	1191196	2227042	0.534878103
AKPI	2015	1775577	2883143	0.615847705
APLI	2011	111969	333352	0.33588819
BRNA	2011	468553	643963	0.727608574
IGAR	2011	64993	355579	0.18278076
IGAR	2014	86443	3498947	0.024705433
TRST	2013	1551242	3260919	0.475707002
TRST	2014	1499792	3261285	0.459877625
TRST	2015	1400438	3357359	0.417124889
CPIN	2011	2658734	8848204	0.3004829
CPIN	2012	4172163	12348627	0.337864525
CPIN	2013	5771297	15722197	0.36707955
CPIN	2014	9919150	20862439	0.475454955
CPIN	2015	12123488	24684915	0.491129421
JPFA	2012	6198137	10961464	0.565447918
JPFA	2013	9672368	14917590	0.64838677
JPFA	2014	10440441	15730435	0.663709618
MAIN	2011	905976	1327801	0.682313088
MAIN	2012	1118011	1799881	0.621158288
MAIN	2013	1351935	2214398	0.610520331
SIPD	2011	1370530	2641602	0.518825319
SIPD	2012	2021380	3298123	0.612887997
ALDO	2014	197391	3568142	0.055320388
SPMA	2012	884860	1664353	0.531654042
ASII	2011	77683000	153521000	0.50600895
ASII	2012	92460000	182274000	0.507258303

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Total Aset</b>	<b>DTA</b>
ASII	2013	107806000	213994000	0.50378048
ASII	2014	115705000	236029000	0.490215185
ASII	2015	118902000	245435000	0.484454132
AUTO	2012	3396543	8881642	0.382422867
AUTO	2013	3058924	12617678	0.242431611
AUTO	2014	4244369	14380926	0.295138783
AUTO	2015	4195684	14339110	0.292604213
GJTL	2011	7123318	11554143	0.616516344
GJTL	2012	7391409	12869793	0.574322291
GJTL	2013	9626411	15350754	0.627096949
GJTL	2014	10059605	16042897	0.627044168
IMAS	2012	11869218	17577664	0.675244333
IMAS	2013	15655152	22315022	0.701552165
INDS	2012	528206	1139715	0.46345446
INDS	2013	443652	1664779	0.26649303
INDS	2014	454347	2196518	0.206848749
INDS	2015	634889	22826660	0.027813487
SMSM	2011	466245	1136857	0.410117543
SMSM	2013	694304	1701103	0.408149301
SMSM	2014	602558	1749395	0.344437934
SMSM	2015	779860	2220108	0.351271199
ESTI	2011	379489	6369304	0.059580921
PBRX	2012	1178597	2003097	0.588387382
RICY	2012	475541	842498	0.564441696
RICY	2014	774439	1170752	0.661488513
RICY	2015	798114	1198193	0.666098033
IKBI	2011	119063	6353991	0.018738302
JECC	2012	566078	708955	0.798468168
JECC	2013	1092161	1239821	0.880902162
JECC	2015	990707	13584640	0.072928469
KBLI	2013	450372	1337022	0.336847112
KBLI	2014	396594	1337351	0.296551915
KBLI	2015	524437	1551799	0.337954207
KBLM	2011	398590	642954	0.619935485
SCCO	2011	936368	1455620	0.643277779
SCCO	2013	1054421	1762932	0.59810645
SCCO	2014	841614	1656007	0.508218866
SCCO	2015	850791	1773144	0.47982059
VOKS	2011	1076393	1698078	0.63388902
AISA	2013	3664051	5020824	0.72977085
AISA	2015	5094072	9060979	0.562198853

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Total Aset</b>	<b>DTA</b>
CEKA	2014	746598	1284150	0.581394697
ICBP	2012	5766682	17753480	0.32481981
ICBP	2013	8001739	21267470	0.376243107
ICBP	2014	9870264	24910211	0.396233657
ICBP	2015	10173713	26560624	0.383037424
INDF	2012	25181533	26202972	0.961018201
INDF	2013	39719660	78092789	0.508621353
INDF	2014	44710509	85938885	0.520259356
INDF	2015	4870993	91831526	0.05304271
MLBI	2011	690545	1220813	0.565643551
MLBI	2013	794615	1782148	0.445874866
MLBI	2015	1334375	2100853	0.635158671
MYOR	2011	4175176	6599845	0.632617281
MYOR	2013	5771077	9709838	0.594353582
MYOR	2014	6190553	10291108	0.601543877
MYOR	2015	6148255	11342715	0.542044387
PSDN	2014	232353	421366	0.551427975
PSDN	2015	296079	682611	0.433744841
ROTI	2011	212695	7591369	0.028018003
ROTI	2012	538337	1204944	0.44677346
ROTI	2013	1035351	1822689	0.56803492
ROTI	2014	1182771	2142894	0.551950306
ROTI	2015	1517788	2706323	0.560830322
SKLT	2011	91337	249746	0.365719571
SKLT	2012	120263	301989	0.39823636
SKLT	2014	178206	331574	0.537454686
SKLT	2015	25066	3771107	0.006646855
ULTJ	2011	776734	2179181	0.356433908
ULTJ	2013	796474	2811620	0.283279391
ULTJ	2014	651985	2917083	0.22350581
GGRM	2011	14537777	39088705	0.371917591
GGRM	2012	14903612	41509325	0.359042504
GGRM	2013	21353980	50770251	0.420600245
GGRM	2014	24991880	58220600	0.429261808
GGRM	2015	25497504	63505413	0.40150127
HMSP	2013	13249559	26247527	0.504792661
HMSP	2014	14882516	27404594	0.543066465
RMBA	2011	4086673	6333957	0.645200623
DVLA	2011	196883	928290	0.212092126
DVLA	2012	233144	1074691	0.216940497
DVLA	2013	275351	1190054	0.231376896

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Total Utang</b>	<b>Total Aset</b>	<b>DTA</b>
DVLA	2014	273816	1236247	0.221489718
DVLA	2015	402760	1376278	0.292644364
KAEF	2011	541736	1794242	0.301930286
KAEF	2012	634813	2076347	0.305735506
KAEF	2013	847584	2471939	0.342882247
KAEF	2015	1374127	3236224	0.424608124
KLBF	2011	1758619	8274554	0.212533389
KLBF	2012	2046313	9417957	0.217277802
KLBF	2013	2815103	11315061	0.248792561
KLBF	2014	2607556	12425032	0.209863121
KLBF	2015	2758131	13696417	0.201376097
TSPC	2011	1204438	4250374	0.28337224
TSPC	2012	1279828	4632984	0.276242698
TSPC	2013	1545006	5407957	0.285691251
TSPC	2014	1460391	5592730	0.261123101
TSPC	2015	1947588	6284729	0.309892121
MBTO	2011	141131	541673	0.260546492
MBTO	2012	174931	609494	0.287010208
MRAT	2011	64063	422493	0.151630915
MRAT	2012	69586	455472	0.152777778
TCID	2011	110451	1130865	0.097669483
TCID	2013	282961	1465952	0.193022009
TCID	2014	569730	1853235	0.307424585
TCID	2015	367224	2082096	0.176372271
UNVR	2012	8016614	11984979	0.668888448
UNVR	2013	9093518	13348188	0.681254864
UNVR	2015	10902585	15729945	0.693110179

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
INTP	2011	13887892	7.142636331
INTP	2012	17290337	7.237803458
INTP	2014	19996264	7.300948862
SMCB	2011	7523964	6.876446709
SMCB	2012	9011076	6.954776653
SMCB	2013	9686262	6.986156212
SMCB	2014	10528723	7.0223757
SMGR	2014	26987035	7.431155172

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
SMGR	2015	26948004	7.430526603
AMFG	2011	2596271	6.414350022
AMFG	2012	2857310	6.455957361
AMFG	2013	3216480	6.507380855
AMFG	2014	3672186	6.564924671
AMFG	2015	3665989	6.564191158
ARNA	2012	1113664	6.046754026
ARNA	2014	1609759	6.206760775
KIAS	2013	910846	5.959444877
KIAS	2014	898977	5.953748571
TOTO	2011	1341927	6.127728812
TOTO	2012	1576763	6.197766422
TOTO	2013	1711307	6.233327872
TOTO	2014	2053630	6.312522279
TOTO	2015	2278674	6.357682172
ALMI	2011	3609867	6.557491248
ALMI	2013	2871313	6.458080605
INAI	2014	933462	5.970096847
INAI	2015	1384676	6.14134814
KRAS	2011	280198	5.447465031
LION	2011	268414	5.428805626
LION	2012	333922	5.523644968
LION	2013	333674	5.523322823
LION	2014	377623	5.577058004
LION	2015	389251	5.590229952
LMSH	2011	207523	5.317065361
LMSH	2013	256211	5.408597366
LMSH	2014	249072	5.39632493
TBMS	2011	6067107	6.78298163
BUDI	2011	2503984	6.398631549
DPNS	2013	131333	5.118374514
DPNS	2014	132776	5.123119336
DPNS	2015	118475	5.073627887
EKAD	2011	328460	5.516482182
EKAD	2013	418669	5.621870554
EKAD	2014	526574	5.721459098
EKAD	2015	531538	5.725533997
SOBI	2011	718173	5.856229074
SOBI	2015	2506680	6.399098896
AKPI	2014	1945383	6.289005123
AKPI	2015	2017467	6.304806334



<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
APLI	2011	308434	5.489162239
BRNA	2011	679335	5.832084185
IGAR	2011	512774	5.709926147
IGAR	2014	737863	5.867975867
TRST	2013	2033149	6.308169286
TRST	2014	2507885	6.399307583
TRST	2015	2457349	6.390466919
CPIN	2011	17957972	7.25425729
CPIN	2012	21310925	7.328602301
CPIN	2013	25662992	7.409307289
CPIN	2014	29150275	7.464642656
CPIN	2015	30107727	7.478677969
JPFA	2012	17832702	7.251217152
JPFA	2013	21412085	7.330658959
JPFA	2014	24458880	7.388436566
MAIN	2011	2634461	6.420691702
MAIN	2012	3349567	6.524988635
MAIN	2013	4193082	6.622533404
SIPD	2011	4029131	6.60521139
SIPD	2012	4354470	6.638935275
ALDO	2014	493882	5.693623073
SPMA	2012	1274793	6.105439706
ASII	2011	16564000	7.219165222
ASII	2012	188053000	8.274280266
ASII	2013	193880000	8.287533011
ASII	2014	201701000	8.304708051
ASII	2015	184196000	8.265280195
AUTO	2012	8277485	6.917898402
AUTO	2013	10701988	7.02946446
AUTO	2014	12255427	7.088328447
AUTO	2015	11723787	7.069067919
GJTL	2011	11841396	7.073402905
GJTL	2012	12578596	7.099632169
GJTL	2013	12352917	7.091769523
GJTL	2014	13070734	7.116299977
IMAS	2012	19780838	7.296244687
IMAS	2013	20094736	7.303082313
INDS	2012	1234986	6.091662137
INDS	2013	1476988	6.169376879
INDS	2014	1702447	6.231073626
INDS	2015	1866977	6.271139028

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
SMSM	2011	1807891	6.25717219
SMSM	2013	2372983	6.375294577
SMSM	2014	2632860	6.420427766
SMSM	2015	2802924	6.447611322
ESTI	2011	713716	5.853525726
PBRX	2012	2698805	6.431171449
RICY	2012	749973	5.875045456
RICY	2014	1185444	6.073880889
RICY	2015	1111051	6.045734109
IKBI	2011	14118982	7.149803385
JECC	2012	1234828	6.091606417
JECC	2013	1490073	6.173207574
JECC	2015	1663336	6.220979955
KBLI	2013	2572350	6.410330072
KBLI	2014	2384078	6.377320467
KBLI	2015	2662039	6.425214337
KBLM	2011	864753	5.936891877
SCCO	2011	3363728	6.526820891
SCCO	2013	3751042	6.574151963
SCCO	2014	3703268	6.568585136
SCCO	2015	3533081	6.548153599
VOKS	2011	2484173	6.395181752
AISA	2013	4056735	6.608176639
AISA	2015	6010895	6.778939142
CEKA	2014	3701869	6.568421021
ICBP	2012	21574792	7.333946617
ICBP	2013	25094681	7.399581679
ICBP	2014	30022463	7.477446318
ICBP	2015	31741094	7.501621891
INDF	2012	50059427	7.699485874
INDF	2013	57731998	7.761416588
INDF	2014	63594452	7.803419229
INDF	2015	64061947	7.806600134
MLBI	2011	1858750	6.269220982
MLBI	2013	3561989	6.551692574
MLBI	2015	2696318	6.430771111
MYOR	2011	9453866	6.975609442
MYOR	2013	12017837	7.079826314
MYOR	2014	14169088	7.151341906
MYOR	2015	14818731	7.170811004
PSDN	2014	1246291	6.095619373

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
PSDN	2015	1305117	6.115649363
ROTI	2011	813342	5.910273241
ROTI	2012	1190826	6.075848269
ROTI	2013	1505520	6.177686511
ROTI	2014	1880263	6.274218577
ROTI	2015	2174502	6.337359754
SKLT	2011	401724	5.603928011
SKLT	2012	567049	5.753620242
SKLT	2014	681420	5.833414573
SKLT	2015	745108	5.87221907
ULTJ	2011	210239	5.322712748
ULTJ	2013	3460231	6.539105124
ULTJ	2014	3916789	6.592930217
GGRM	2011	41884352	7.622051801
GGRM	2012	49028696	7.690450343
GGRM	2013	55436954	7.74379936
GGRM	2014	65185850	7.814153333
GGRM	2015	70365573	7.847360229
HMSP	2013	66626123	7.823644542
HMSP	2014	75025207	7.875207202
RMBA	2011	10070175	7.003037018
DVLA	2011	951839	5.978563349
DVLA	2012	1087380	6.036381289
DVLA	2013	1101684	6.042057109
DVLA	2014	1103822	6.042898957
DVLA	2015	1306098	6.11597581
KAEF	2011	3481166	6.541724788
KAEF	2012	3734241	6.572202355
KAEF	2013	4348074	6.638296926
KAEF	2015	4860371	6.686669464
KLBF	2011	10911860	7.037898791
KLBF	2012	13636405	7.134699897
KLBF	2013	16002131	7.204177823
KLBF	2014	17368533	7.239763127
KLBF	2015	17887464	7.252548778
TSPC	2011	5780664	6.761977736
TSPC	2012	6630810	6.821566555
TSPC	2013	6854889	6.836000441
TSPC	2014	7512115	6.87576223
TSPC	2015	8181482	6.912831972
MBTO	2011	648375	5.811826416

<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>Sales</b>	<b>Log Sales (Size)</b>
MBTO	2012	717788	5.855996435
MRAT	2011	406316	5.608863694
MRAT	2012	458197	5.661052563
TCID	2011	1654671	6.218711681
TCID	2013	2027899	6.307046407
TCID	2014	2308204	6.363274105
TCID	2015	2314890	6.364530331
UNVR	2012	27303248	7.436214314
UNVR	2013	30757435	7.487950115
UNVR	2015	36484030	7.562102804

## Lampiran 2

### Data Perhitungan IOS

Nama Perusahaan	Tahun	MBVA	MBVE	PPEMVA	Hasil Mbva	Hasil Mbve	Hasil Ppemva	IOS
INTP	2011	3.591052	3.989144269	0.1058302	1.5417182	1.6623181	0.016294401	3.220331
INTP	2012	3.778487	4.255871398	0.0949629	1.622188	1.7734661	0.014621192	3.410275
INTP	2014	3.328061	3.713194731	0.1307589	1.4288104	1.5473271	0.02013261	2.99627
SMCB	2011	1.834624	2.214193146	0.4475791	0.7876445	0.9226774	0.068912594	1.779235
SMCB	2012	2.134432	2.639850578	0.3927254	0.9163588	1.1000533	0.060466924	2.076879
SMCB	2013	1.581414	1.98714269	0.2686622	0.6789359	0.8280631	0.041365223	1.548364
SMCB	2014	1.464361	1.911658461	0.6783548	0.6286824	0.7966081	0.104444533	1.529735
SMGR	2014	0.551405	0.384324817	0.4044334	0.2367304	0.1601522	0.062269561	0.459152
SMGR	2015	2.053087	2.46419037	0.3508549	0.8814355	1.0268539	0.054020219	1.96231
AMFG	2011	1.259236	1.325144509	0.3773018	0.540618	0.5522016	0.058092191	1.150912
AMFG	2012	1.367562	1.466043762	0.3612531	0.5871247	0.6109158	0.055621212	1.253662
AMFG	2013	1.078339	1.100434777	0.4422007	0.4629548	0.4585627	0.068084504	0.989602
AMFG	2014	1.078874	1.097046387	0.3997784	0.4631843	0.4571507	0.061552855	0.981888
AMFG	2015	0.871783	0.838499414	0.5620366	0.3742756	0.3494115	0.086535324	0.810222
ARNA	2012	3.56591	4.976764031	0.1923494	1.530924	2.0738696	0.029615545	3.634409
ARNA	2014	5.347938	7.00157301242	0.1147039	2.2959881	2.9176287	0.017660664	5.231277
KIAS	2013	30.0968	33.27787382	0.0213905	12.921221	13.867238	0.003293433	26.79175
KIAS	2014	27.54032	30.521161 31	0.0230798	11.82367	12.718487	0.00355353	24.54571
TOTO	2011	2.281201	3.256629163	0.1824175	0.9793702	1.3570714	0.028086356	2.364528
TOTO	2012	0.626477	0.366764199	0.0383335	0.2689605	0.1528345	0.005902113	0.427697
TOTO	2013	0.62534	0.368297398	0.9384052	0.2684723	0.1534734	0.144483825	0.566429
TOTO	2014	1.133524	3.198617275	0.1919243	0.486647	1.3328973	0.029550085	1.849094
TOTO	2015	1.232866	4.80871474	0.1157533	0.5292966	2.0038417	0.017822234	2.550961
ALMI	2011	0.868639	0.543582821	1.0038578	0.372926	0.2265166	0.154561395	0.754004
ALMI	2013	0.828297	0.281132624	1.8042477	0.3556061	0.1171509	0.277795367	0.750552
INAI	2014	0.961036	0.760274818	0.6511966	0.4125939	0.3168145	0.100263058	0.829671
INAI	2015	0.91617	0.535001251	0.7524943	0.3933319	0.2229406	0.1158596	0.732132
KRAS	2011	1.134626	1.279672521	0.1283881	0.4871199	0.5332529	0.019767582	1.04014
LION	2011	0.920791	0.904072039	0.1542008	0.3953158	0.3767363	0.023741892	0.795794
LION	2012	1.39017	1.454879528	0.0542895	0.5968306	0.6062635	0.008358817	1.211453
LION	2013	1.418014	1.501241029	0.0939609	0.6087848	0.6255828	0.014466924	1.248835
LION	2014	1.066273	1.089578312	0.2001234	0.4577748	0.4540387	0.03081248	0.942626
LION	2015	0.335714	0.065774276	1.3955634	0.1441294	0.0274088	0.214871298	0.386409
LMSH	2011	0.90612	0.839131499	0.3530727	0.3890175	0.3496749	0.054361687	0.793054
LMSH	2013	0.762394	0.695223956	0.2894671	0.3273128	0.2897071	0.04456851	0.661588
LMSH	2014	0.61383	0.53401868	0.4437597	0.2635307	0.2225312	0.068324532	0.554386

Nama Perusahaan	Tahun	MBVA	MBVE	PPEMVA	Hasil Mbva	Hasil Mbve	Hasil Ppemva	IOS
TBMS	2011	0.979372	0.781941047	0.0639553	0.4204659	0.325843	0.009847031	0.756156
BUDI	2011	1.042667	1.111702413	0.8129290	0.44764	0.463258	0.125164583	1.036063
DPNS	2013	0.735556	0.69656343	0.0681611	0.3157907	0.2902653	0.010494583	0.616551
DPNS	2014	0.5567	0.495119802	0.0939557	0.2390037	0.2063216	0.014466109	0.459791
DPNS	2015	0.587775	0.53107922	0.0835705	0.2523449	0.2213063	0.012867135	0.486518
EKAD	2011	1.202163	1.325185411	0.3652249	0.516115	0.5522186	0.056232729	1.124566
EKAD	2013	1.101325	1.146462872	0.3731233	0.472823	0.4777431	0.057448829	1.008015
EKAD	2014	1.029821	1.517161223	0.2841256	0.4421251	0.6322169	0.043746086	1.118088
EKAD	2015	0.968049	0.957353893	3.1708747	0.4156049	0.3989394	0.488211396	1.302756
SOBI	2011	1.512792	1.603973245	0.2276103	0.6494751	0.6683924	0.035044575	1.352912
SOBI	2015	1.273991	1.533254987	0.7511467	0.5469524	0.6389234	0.115652125	1.301528
AKPI	2014	0.788309	0.544869165	1.1251814	0.3384384	0.2270527	0.173241275	0.738732
AKPI	2015	0.82222	0.53721452	1.2220266	0.3529973	0.2238629	0.188152287	0.765012
APLI	2011	0.673372	0.508171396	1.4695021	0.2890936	0.2117603	0.226255445	0.727109
BRNA	2011	2.427832	4.046330869	0.3170160	1.042322	1.6861484	0.048810135	2.777281
IGAR	2011	1.585423	1.716359357	0.0512037	0.680657	0.7152249	0.007883699	1.403766
IGAR	2014	1.01223	1.162434067	0.1442884	0.4345729	0.4843984	0.022215706	0.941187
TRST	2013	0.690987	0.410606276	1.6487224	0.2966559	0.1711039	0.253849535	0.721609
TRST	2014	0.787062	0.605758865	1.2286257	0.3379029	0.2524261	0.189168331	0.779497
TRST	2015	0.6764	0.444821454	1.4996375	0.2903937	0.1853618	0.230895317	0.706651
CPIN	2011	4.284986	5.69607737	0.0880215	1.8396395	2.373615	0.013552448	4.226807
CPIN	2012	5.1851	7.323703108	0.0742517	2.226078	3.0518637	0.011432335	5.289374
CPIN	2013	3.887151	5.561632616	0.1086904	1.6688397	2.3175905	0.016734788	4.003165
CPIN	2014	3.446557	5.664150878	0.1343237	1.4796833	2.3603109	0.020681478	3.860676
CPIN	2015	2.213428	3.361987574	0.2267575	0.9502737	1.4009754	0.034913272	2.386162
JPFA	2012	1.401094	1.92300469	0.3434781	0.6015205	0.8013362	0.052884436	1.455741
JPFA	2013	2.692953	5.814815846	0.1472217	1.1561443	2.4230946	0.022667349	3.601906
JPFA	2014	2.173522	4.489608117	0.2173042	0.9331409	1.8708667	0.033457769	2.837465
MAIN	2011	0.807415	0.393789827	1.0076942	0.3466413	0.1640963	0.155152078	0.66589
MAIN	2012	0.844819	0.590380131	1.2797794	0.3626994	0.2460176	0.197044333	0.805761
MAIN	2013	3.040799	6.239688203	0.1963563	1.3054824	2.6001433	0.030232467	3.935858
SIPD	2011	0.7108	0.398970207	1.2792562	0.305162	0.1662551	0.196963774	0.668381
SIPD	2012	0.755259	0.367776281	1.4145699	0.3242493	0.1532562	0.217797674	0.695303
ALDO	2014	1.068615	2.535722799	0.2656640	0.4587801	1.0566622	0.040903607	1.556346
SPMA	2012	0.791632	0.555096821	1.0338018	0.339865	0.2313146	0.159171797	0.730351
ASII	2011	20.01984	39.50239896	0.0095217	8.5949604	16.461063	0.001466029	25.05749
ASII	2012	2.195239	3.425690915	0.0992204	0.9424647	1.4275212	0.015276712	2.385263
ASII	2013	1.79021	2.592460178	0.1213700	0.7685767	1.0803053	0.018687027	1.867569
ASII	2014	1.764128	2.500044763	0.1203423	0.7573792	1.0417948	0.018528786	1.817703
ASII	2015	1.474131	1.919667745	0.1460352	0.632877	0.7999456	0.022484661	1.455307
AUTO	2012	1.988704	2.600939323	0.1397732	0.8537944	1.0838386	0.021520516	1.959154

Nama Perusahaan	Tahun	MBVA	MBVE	PPEMVA	Hasil Mbva	Hasil Mbve	Hasil Ppemva	IOS
AUTO	2013	1.516328	1.861896863	0.2199510	0.6509934	0.7758719	0.033865288	1.460731
AUTO	2014	14.37134	19.97017317	0.0163004	6.1699339	8.32178	0.002509728	14.49422
AUTO	2015	5.670604	7.602533188	0.0451463	2.4345158	3.1680551	0.006951067	5.609522
GJTL	2011	0.716449	0.260592553	0.8532345	0.3075875	0.1085916	0.131370319	0.54755
GJTL	2012	1.239724	1.563158041	0.4732742	0.5322409	0.6513843	0.072868815	1.256494
GJTL	2013	1.048352	1.129677555	0.4887063	0.4500807	0.4707485	0.075244854	0.996074
GJTL	2014	0.968911	0.916642544	0.6124478	0.4159751	0.3819745	0.094297002	0.892247
IMAS	2012	1.509028	2.567419951	0.1589861	0.6478593	1.0698707	0.024478677	1.742209
IMAS	2013	1.30876	2.03455386	0.2041615	0.5618798	0.8478199	0.031434221	1.441134
INDS	2012	1.163574	1.164026564	0.4084354	0.4995482	0.485062	0.062885739	1.047496
INDS	2013	0.308623	0.343366432	1.3900500	0.1324987	0.1430844	0.214022411	0.489605
INDS	2014	0.550052	0.459438675	1.3284947	0.2361497	0.1914529	0.204544901	0.632147
INDS	2015	0.925988	0.11964328	3.4503840	0.3975473	0.0498566	0.531246729	0.978651
SMSM	2011	2.132366	2.919646009	0.1841668	0.9154717	1.216647	0.028355683	2.160474
SMSM	2013	3.327936	4.933315952	0.0957869	1.4287565	2.0557643	0.014748063	3.499269
SMSM	2014	4.250747	5.958716962	0.0713953	1.8249396	2.4830597	0.010992545	4.318992
SMSM	2015	3.435835	4.754780964	0.1013199	1.4750798	1.9813669	0.015599971	3.472047
ESTI	2011	1.010204	1.25246036	0.6343681	0.433703	0.5219133	0.097672021	1.053288
PBRX	2012	1.307692	1.747529094	0.3184400	0.5614213	0.7282136	0.049029384	1.338664
RICY	2012	0.696975	0.304283191	0.7316211	0.2992267	0.126798	0.112645816	0.53867
RICY	2014	0.756862	0.281744093	0.7909399	0.3249377	0.1174057	0.121778969	0.564122
RICY	2015	0.751254	0.255032341	1.8578109	0.3225299	0.1062746	0.286042358	0.714847
IKBI	2012	0.992421	0.906736905	0.2063098	0.4260684	0.3778468	0.031764986	0.83568
JECC	2012	1.205098	2.024881057	0.2243268	0.5173751	0.8437891	0.034539011	1.395703
JECC	2013	1.228468	2.918325884	0.2896760	0.5274087	1.2160969	0.044600673	1.788106
JECC	2015	0.987954	0.555026838	1.2716993	0.4241503	0.2312855	0.195800253	0.851236
KBLI	2013	0.396323	0.089685998	2.3096285	0.1701504	0.0373731	0.355607547	0.563131
KBLI	2014	0.354757	0.082741965	1.8846474	0.1523051	0.0344794	0.290174304	0.476959
KBLI	2015	0.380899	0.064865223	1.1491295	0.1635282	0.02703	0.176928497	0.367487
KBLM	2011	0.80859	0.496374261	2.1037753	0.3471455	0.2068443	0.323912851	0.877903
SCCO	2011	1.084635	1.23725691	0.3099776	0.4656577	0.5155779	0.047726458	1.028962
SCCO	2013	1.111721	1.278339314	0.2778354	0.4772863	0.5326974	0.042777595	1.052761
SCCO	2014	0.998588	0.997129675	0.3569154	0.4287161	0.4155144	0.054953348	0.899184
SCCO	2015	0.911708	0.830266715	0.3987555	0.3914166	0.3459808	0.061395348	0.798793
VOKS	2012	1.211656	1.723674123	0.2201040	0.5201909	0.718273	0.033888843	1.272353
AISA	2013	0.567258	0.081601236	0.9888182	0.2435363	0.0340041	0.152245793	0.429786
AISA	2015	0.580227	0.041178177	0.9136175	0.2491042	0.0171594	0.140667329	0.406931
CEKA	2014	0.928902	0.83015379	0.0467325	0.398798	0.3459338	0.007195279	0.751927
ICBP	2012	2.886652	3.794294456	0.0805510	1.2393037	1.5811222	0.012402229	2.832828
ICBP	2013	3.172802	4.483411491	0.0771637	1.3621541	1.8682845	0.011880699	3.242319
ICBP	2014	3.462667	5.078840863	0.0729630	1.4865995	2.1164061	0.011233917	3.614239

Nama Perusahaan	Tahun	MBVA	MBVE	PPEMVA	Hasil Mbva	Hasil Mbve	Hasil Ppemva	IOS
ICBP	2015	3.341255	4.794808805	0.0792287	1.4344747	1.998047	0.012198642	3.44472
INDF	2012	0.764257	0.81907747	0.3937391	0.3281122	0.3413181	0.060622992	0.730053
INDF	2013	0.912638	0.82221116	0.4445615	0.3918158	0.342624	0.068447982	0.802888
INDF	2014	0.895734	0.782661895	0.4053927	0.3845585	0.3261434	0.062417272	0.773119
INDF	2015	0.799819	0.573696504	0.5191512	0.3433802	0.2390653	0.079932373	0.662378
MLBI	2011	6.761621	14.26473029	0.0720495	2.9029135	5.9442623	0.011093282	8.858269
MLBI	2013	14.63325	25.60319503	0.0398262	6.2823774	10.669119	0.006131937	16.95763
MLBI	2015	0.717398	0.225412274	4.3370512	0.3079947	0.0939317	0.66776459	1.069691
MYOR	2011	2.287781	4.505283814	0.1538047	0.9821949	1.8773989	0.02368092	2.883275
MYOR	2013	5.041826	10.96391547	0.0672297	2.1645673	4.5687782	0.01035119	6.743697
MYOR	2014	4.333307	84.65587111	0.1020916	1.8603847	35.276987	0.015718783	37.15309
MYOR	2015	5.008208	9.752396865	0.0702764	2.1501347	4.0639258	0.010820281	6.224881
PSDN	2014	0.590252	0.543935928	1.1744404	0.2534081	0.2266638	0.180825556	0.660897
PSDN	2015	0.782249	0.541688893	1.2234594	0.3358369	0.2257274	0.188372892	0.749937
ROTI	2011	1.371272	6.157846867	0.1592408	0.5887172	2.5660392	0.024517887	3.179274
ROTI	2012	6.241898	10.47513752	0.1220225	2.6797847	4.3650993	0.018787491	7.063672
ROTI	2013	3.400236	6.556557103	0.1999620	1.4597964	2.7321859	0.030787626	4.22277
ROTI	2014	3.822988	7.300619088	0.2130673	1.6412931	3.0422443	0.032805429	4.716343
ROTI	2015	2.926463	5.386606525	0.2420747	1.2563953	2.2446553	0.037271616	3.538322
SKLT	2011	0.895108	0.786848413	0.7956673	0.3842897	0.327888	0.122506845	0.834685
SKLT	2012	0.982951	0.960236095	0.6530558	0.4220025	0.4001404	0.100549319	0.922692
SKLT	2014	1.16242	1.351143328	0.5541322	0.4990525	0.5630356	0.085318304	1.147406
SKLT	2015	1.027453	1.680921214	0.4620615	0.4411085	0.7004574	0.071142417	1.212708
ULTJ	2011	1.787914	2.22429424	0.3252866	0.7675909	0.9268867	0.050083534	1.744561
ULTJ	2013	4.906137	6.450013547	0.0734001	2.1063132	2.6877881	0.011301217	4.805402
ULTJ	2014	3.906905	4.74362954	0.0919904	1.6773209	1.97672	0.014163527	3.668204
GGRM	2011	3.426244	4.862938802	0.0680262	1.4709623	2.0264375	0.010473812	3.507874
GGRM	2012	2.968725	4.071537357	0.0949426	1.2745393	1.6966522	0.014618066	2.98581
GGRM	2013	2.012314	2.747176758	0.1801964	0.8639308	1.1447773	0.027744373	2.036452
GGRM	2014	2.43529	3.514795081	0.1607892	1.0455237	1.4646519	0.024756303	2.534932
GGRM	2015	2.067892	2.784284713	0.1874254	0.8877918	1.1602406	0.028857412	2.07689
HMSP	2013	10.88071	19.32169013	0.0171458	4.6713289	8.0515503	0.002639897	12.72552
HMSP	2014	11.4871	22.29148087	0.0195900	4.931668	9.2890932	0.003016215	14.22378
RMBA	2011	1.548207	2.545118441	0.3214240	0.6646795	1.0605775	0.049488824	1.774746
DVLA	2011	1.603349	1.769432504	0.1490955	0.6883533	0.737341	0.022955847	1.44865
DVLA	2012	1.978192	2.249193746	0.1128590	0.8492815	0.9372626	0.017376615	1.803921
DVLA	2013	2.301872	2.693773491	0.0963022	0.9882446	1.1225236	0.014827401	2.125596
DVLA	2014	1.752575	1.966686443	0.1343233	0.7524194	0.8195388	0.02068141	1.59264
DVLA	2015	1.350571	1.495608192	0.1652936	0.57983	0.6232356	0.025449832	1.228515
KAEF	2011	1.354386	1.507666636	0.2165643	0.5814681	0.6282605	0.033343851	1.243072
KAEF	2012	2.285155	2.851103651	0.0893351	0.9810674	1.1880847	0.01375469	2.182907



<b>Nama Perusahaan</b>	<b>Tahun</b>	<b>MBVA</b>	<b>MBVE</b>	<b>PPEMVA</b>	<b>Hasil Mbva</b>	<b>Hasil Mbve</b>	<b>Hasil Ppemva</b>	<b>IOS</b>
KAEF	2013	1.668506	2.017331198	0.1476011	0.7163265	0.840643	0.022725765	1.579695
KAEF	2015	1.9177	2.594914548	0.1332132	0.8233112	1.081328	0.020510497	1.92515
KLBF	2011	4.385622	5.299385128	0.0536748	1.8828446	2.2083092	0.008264175	4.099418
KLBF	2012	5.932623	7.301883091	0.0417691	2.5470063	3.042771	0.006431085	5.596208
KLBF	2013	5.427192	6.893435183	0.0497809	2.3300135	2.8725665	0.00766464	5.210245
KLBF	2014	7.113787	8.737630955	0.0395853	3.0541061	3.6410622	0.006094843	6.701263
KLBF	2015	4.718993	5.656751601	0.0632513	2.025968	2.3572275	0.009738638	4.392934
TSPC	2011	2.983135	3.767316111	0.0759536	1.2807258	1.56988	0.011694375	2.8623
TSPC	2012	3.894321	4.999021817	0.0590623	1.6719183	2.0831447	0.009093669	3.764157
TSPC	2013	2.99004	3.785965703	0.0812176	1.2836902	1.5776515	0.012504863	2.873847
TSPC	2014	2.566348	3.119904519	0.1185149	1.10179	1.3000968	0.018247431	2.420134
TSPC	2015	1.56293	1.815712659	0.1989345	0.6710003	0.7566265	0.030629435	1.458256
MBTO	2011	1.070445	1.095265915	0.1442699	0.4595656	0.4564088	0.022212867	0.938187
MBTO	2012	0.954123	0.935654751	0.1825669	0.4096259	0.3898971	0.028109358	0.827632
MRAT	2011	0.658151	0.597049904	0.3301947	0.2825586	0.2487969	0.050839225	0.582195
MRAT	2012	0.613223	0.543476571	0.3612633	0.2632703	0.2264724	0.055622779	0.545365
TCID	2011	1.466724	1.517243364	0.2599697	0.6296969	0.6322512	0.04002686	1.301975
TCID	2013	1.8252	2.022581203	0.2768473	0.7835987	0.8428307	0.042625459	1.669055
TCID	2014	2.208799	2.745369971	0.2561287	0.9482864	1.1440244	0.039435472	2.131746
TCID	2015	1.769767	1.934606163	0.2607515	0.7598002	0.8061706	0.040147233	1.606118
UNVR	2012	13.94263	40.08842433	0.0393785	5.985879	16.705266	0.006063007	22.69721
UNVR	2013	15.5432	46.62641286	0.0345342	6.6730384	19.429714	0.005317145	26.10807
UNVR	2015	18.64041	58.48124026	0.0293937	8.0027393	24.369744	0.004525672	32.37701

### Lampiran 3

#### Data sebelum dilakukan *outlier*

#### 182 Sampel

DPR	CR	DTA	SIZE	IOS
0.268820963	0.6655212	0.133179214	7.142636331	3.220330766
0.230743521	0.718419551	1.466226561	7.237803458	3.410275319
0.642850795	0.699713299	0.141948272	7.300948862	2.996270082
0.334121653	0.456808521	0.312610446	6.876446709	1.779234568
0.355019965	0.254154821	0.308210195	6.954776653	2.076879105
0.647111143	0.180122347	0.411013569	6.986156212	1.548364228
1.021857354	0.093659059	0.49064189	7.0223757	1.529735019
0.432515085	0.422881091	2.713770841	7.431155172	0.459152084
0.477533394	0.376139075	0.28077181	7.430526603	1.962309631
0.010302823	0.398290378	0.202704235	6.414350022	1.150911784
0.048248223	0.390734702	0.211313977	6.455957361	1.253661686
0.047698204	0.435135618	0.21999987	6.507380855	0.989602031
0.075702901	0.489197907	0.187257729	6.564924671	0.981887904
0.043546152	0.417608881	0.206081576	6.564191158	0.810222411
0.231321368	0.139103932	0.354774425	6.046754026	3.634409151
0.448926241	0.093081595	0.024835309	6.206760775	5.231277491
0.046735669	0.391116212	0.098552823	5.959444877	26.79175276
0.240277974	0.277903656	0.01002086	5.953748571	24.54571064
0.338220462	0.255615125	0.445686302	6.127728812	2.364528024
0.41991142	0.207021884	0.410136058	6.197766422	0.42769704
0.41264896	0.231686056	0.40690434	6.233327872	0.566429468
0.504484297	0.075374617	0.039269002	6.312522279	1.84909435
0.403974253	0.123887477	0.038859649	6.357682172	2.550960546
0.066215285	0.008081878	0.711633063	6.557491248	0.754004041
0.234857187	0.014393293	0.761147031	6.458080605	0.750552349
0.114878955	0.255582903	0.837462289	5.970096847	0.829671376
0.387489079	1.066028583	0.819718566	6.14134814	0.73213214
0.092536196	0.271961366	0.518631283	5.447465031	1.040140376
1.942419339	0.528090539	0.174279349	5.428805626	0.795793924
0.179588394	0.051255703	0.142254733	5.523644968	1.211452943
0.317428699	0.475332598	0.16603987	5.523322823	1.248834552
0.418869003	0.355321258	0.260160773	5.577058004	0.942625916
0.445173628	0.398144961	0.288943112	5.590229952	0.386409499
0.042855832	0.083670915	0.416398861	5.317065361	0.793054024

0.078083716	0.355405464	0.220385753	5.408597366	0.661588387
0.291503445	0.398760426	0.171275417	5.39632493	0.554386425
0.85237484	0.05096295	0.90540047	6.78298163	0.756155991
0.774430239	0.139781544	0.618030081	6.398631549	1.036062597
0.068100519	0.40119567	0.128500772	5.118374514	0.616550503
0.416970866	0.039610372	0.12196655	5.123119336	0.45979141
0.460492951	0.550319174	0.120907306	5.073627887	0.486518283
0.171026465	0.453099516	0.378732757	5.516482182	1.124566347
0.136523789	0.04296174	0.308185948	5.621870554	1.008014932
0.148468937	0.044602768	0.033584402	5.721459098	1.118088161
0.128619776	0.174328915	0.250788445	5.725533997	1.302755645
0.001205326	0.021292514	0.395530973	5.856229074	1.352912093
0.073414064	0.059725303	0.754841896	6.399098896	1.301527915
0.300028827	0.068674141	0.534878103	6.289005123	0.738732399
0.177145131	0.043386624	0.615847705	6.304806334	0.765012455
0.136844458	2.489175837	0.33588819	5.489162239	0.727109401
0.28153256	0.132629191	0.727608574	5.832084185	2.777280525
0.875510647	0.426939289	0.18278076	5.709926147	1.403765609
0.176472731	0.058445255	0.024705433	5.867975867	0.941187029
0.896981647	0.392072716	0.475707002	6.308169286	0.721609385
0.466094934	0.086719694	0.459877625	6.399307583	0.779497316
0.55175002	0.064858679	0.417124889	6.390466919	0.706650728
0.276250086	0.166887069	0.3004829	7.25425729	4.226806921
0.256899994	0.132949258	0.337864525	7.328602301	5.289374046
0.29829991	0.129956373	0.36707955	7.409307289	4.003164992
0.431861329	0.08839762	0.475454955	7.464642656	3.860675647
0.161063146	0.139784559	0.491129421	7.478677969	2.386162363
0.148527281	0.135693444	0.565447918	7.251217152	1.455741083
0.332175631	0.193895343	0.64838677	7.330658959	3.601906196
0.276479423	0.088234379	0.663709618	7.388436566	2.837465348
0.190202277	0.121005812	0.682313088	6.420691702	0.665889718
0.140119238	0.101277898	0.621158288	6.524988635	0.805761354
0.252532777	0.083069871	0.610520331	6.622533404	3.935858224
0.392816026	4.126600061	0.518825319	6.60521139	0.668380859
0.061162973	0.051716962	0.612887997	6.638935275	0.695303209
0.003917193	0.038357306	0.055320388	5.693623073	1.556345866
0.059818302	0.841171497	0.531654042	6.105439706	0.730351432
0.388622669	0.198717754	0.50600895	7.219165222	25.05748918
0.066616832	0.145846251	0.507258303	8.274280266	2.385262632
0.060905054	0.210034861	0.50378048	8.287533011	1.867568975
0.066079096	0.214950484	0.490215185	8.304708051	1.817702786
0.095177096	0.257719116	0.484454132	8.265280195	1.455307294

0.276628336	0.203314106	0.382422867	6.917898402	1.959153546
0.515103283	0.292995331	0.242431611	7.02946446	1.460730538
0.45956803	0.330511438	0.295138783	7.088328447	14.49422363
0.061747562	0.203856762	0.292604213	7.069067919	5.609521963
0.065272246	0.115644557	0.616516344	7.073402905	0.547549508
0.030708847	0.17415038	0.574322291	7.099632169	1.256493981
0.780129643	0.292027167	0.627096949	7.091769523	0.996074048
0.128948227	0.152332582	0.627044168	7.116299977	0.892246613
0.19294064	0.011566184	0.675244333	7.296244687	1.742208705
0.135736123	0.096393411	0.701552165	7.303082313	1.441133866
0.293900262	0.139171388	0.46345446	6.091662137	1.047495938
0.27228158	0.370806344	0.26649303	6.169376879	0.489605452
0.349987806	0.077975133	0.206848749	6.231073626	0.632147466
0.278394448	0.086061433	0.027813487	6.271139028	0.978650633
0.525280489	0.002311178	0.410117543	6.25717219	2.160474391
0.348856966	0.085127676	0.408149301	6.375294577	3.49926887
0.529457822	0.066911875	0.344437934	6.420427766	4.318991827
0.390106805	0.089848585	0.351271199	6.447611322	3.472046704
0.844067797	0.069303949	0.059580921	5.853525726	1.053288345
0.033877872	0.115572168	0.588387382	6.431171449	1.338664312
0.151136765	0.095869603	0.564441696	5.875045456	0.53867049
0.169810072	0.04346962	0.661488513	6.073880889	0.564122333
0.207236311	0.060493707	0.666098033	6.045734109	0.714846892
0.085649958	0.269136844	0.018738302	7.149803385	0.835680155
0.523449795	0.045699235	0.798468168	6.091606417	1.395703201
0.759201774	0.00534259	0.880902162	6.173207574	1.788106276
3.681818182	0.076490148	0.072928469	6.220979955	0.851236077
0.435971712	0.06591028	0.336847112	6.410330072	0.56313101
0.228296233	0.030713418	0.296551915	6.377320467	0.476958893
0.013860502	0.217185163	0.337954207	6.425214337	0.367486691
0.079096937	0.035860308	0.619935485	5.936891877	0.877902655
0.016262087	0.24254827	0.643277779	6.526820891	1.028962071
0.488557764	0.202312353	0.59810645	6.574151963	1.052761237
0.022257117	0.089731916	0.508218866	6.568585136	0.899183816
0.258077288	0.246253757	0.47982059	6.548153599	0.798792729
0.269527955	0.109638009	0.63388902	6.395181752	1.272352787
0.036195519	0.129457977	0.72977085	6.608176639	0.429786154
0.066544482	0.131846354	0.562198853	6.778939142	0.406930867
0.723372601	0.002630916	0.581394697	6.568421021	0.751927055
0.431757589	0.554619131	0.32481981	7.333946617	2.832828084
0.485251718	0.488103878	0.376243107	7.399581679	3.242319211
0.437607266	0.539785454	0.396233657	7.477446318	3.614239491

0.442834916	0.548473302	0.383037424	7.501621891	3.444720308
0.321496466	0.509218115	0.961018201	7.699485874	0.730053384
0.475432699	0.411091569	0.508621353	7.761416588	0.802887808
0.242274144	0.345343696	0.520259356	7.803419229	0.773119124
0.520742278	0.305396312	0.05304271	7.806600134	0.662377888
0.880874765	0.378650322	0.565643551	6.269220982	8.858269108
0.431621826	0.206032691	0.445874866	6.551692574	16.95762846
0.583549503	0.485404004	0.635158671	6.430771111	1.069690923
0.206117654	0.079436466	0.632617281	6.975609442	2.883274664
0.172629339	0.289342643	0.594353582	7.079826314	6.743696687
0.501922777	0.109532557	0.601543877	7.151341906	37.15309019
0.119253771	0.022565021	0.542044387	7.170811004	6.224880742
0.440062034	0.15761596	0.551427975	6.095619373	0.66089746
0.409749054	0.022526638	0.433744841	6.115649363	0.749937262
0.215151986	0.254413452	0.028018003	5.910273241	3.179274265
0.194322456	0.172283434	0.44677346	6.075848269	7.063671545
0.235958612	2.779540564	0.56803492	6.177686511	4.222769895
0.837472226	0.386813731	0.551950306	6.274218577	4.716342861
0.103464208	0.633755643	0.560830322	6.337359754	3.538322172
0.173448882	0.036063852	0.365719571	5.603928011	0.834684521
0.181118881	0.058542591	0.39823636	5.753620242	0.92269221
0.167597087	0.043483715	0.537454686	5.833414573	1.147406352
0.172082129	0.040472602	0.006646855	5.87221907	1.212708371
0.014675839	0.262721842	0.356433908	5.322712748	1.744561108
0.003041888	0.390686741	0.283279391	6.539105124	4.805402477
0.174364766	0.297962184	0.22350581	6.592930217	3.66820444
0.348409533	0.036037913	0.371917591	7.622051801	3.507873572
0.007938386	0.042925756	0.359042504	7.690450343	2.985809533
0.007460198	0.040575925	0.420600245	7.74379936	2.036452482
0.008080933	0.041214712	0.429261808	7.814153333	2.534931869
0.004447193	0.064035506	0.40150127	7.847360229	2.076889809
0.68310184	0.037083178	0.504792661	7.823644542	12.72551913
0.919262363	0.030933794	0.543066465	7.875207202	14.22377741
0.61516943	0.02060473	0.645200623	7.003037018	1.774745836
0.277881156	0.368018079	0.212092126	5.978563349	1.448650143
0.236923222	0.354468247	0.216940497	6.036381289	1.803920703
0.418455277	0.346505351	0.231376896	6.042057109	2.125595565
0.304464407	0.347842251	0.221489718	6.042898957	1.592639581
0.723988359	0.404528515	0.292644364	6.11597581	1.228515366
0.269417744	0.157862567	0.301930286	6.541724788	1.243072357
0.166949354	0.210185563	0.305735506	6.572202355	2.182906841
0.142685562	0.217688033	0.342882247	6.638296926	1.5796953

0.185494837	0.219424719	0.424608124	6.686669464	1.925149723
0.360829203	0.384702431	0.212533389	7.037898791	4.099418025
0.501733989	0.288690736	0.217277802	7.134699897	5.596208475
0.451991218	0.190262679	0.248792561	7.204177823	5.210244686
0.375692215	0.233303102	0.209863121	7.239763127	6.701263148
0.432827719	0.310752906	0.201376097	7.252548778	4.39293419
0.367095753	0.51531993	0.28337224	6.761977736	2.8623002
0.128707634	0.486611381	0.276242698	6.821566555	3.764156598
0.120366151	0.449052708	0.285691251	6.836000441	2.873846544
0.131158511	0.393133227	0.261123101	6.87576223	2.420134284
0.129785835	0.403265611	0.309892121	6.912831972	1.458256142
0.25082632	0.411968507	0.260546492	5.811826416	0.938187224
0.235046021	0.234234676	0.287010208	5.855996435	0.827632417
0.175225177	0.195146306	0.151630915	5.608863694	0.582194754
0.226529219	1.687851394	0.152777778	5.661052563	0.545365438
0.487781888	0.1337467	0.097669483	6.218711681	1.301974907
0.464201863	0.101615268	0.193022009	6.307046407	1.669054862
0.426471769	0.108797655	0.307424585	6.363274105	2.131746291
0.14378648	0.197424758	0.176372271	6.364530331	1.606118022
0.937722883	0.045609955	0.668888448	7.436214314	22.69720765
0.956864155	0.044551376	0.681254864	7.487950115	26.10806937
0.955659322	0.094843453	0.693110179	7.562102804	32.37700937

## Lampiran 4

## Data setelah outlier

167

DPR	CR	DTA	SIZE	IOS
	0.109532557	0.601543877	7.151341906	37.15309019
	0.094843453	0.693110179	7.562102804	32.37700937
	0.391116212	0.098552823	5.959444877	26.79175276
	0.044551376	0.681254864	7.487950115	26.10806937
	0.198717754	0.50600895	7.219165222	25.05748918
	0.277903656	0.01002086	5.953748571	24.54571064
	0.045609955	0.668888448	7.436214314	22.69720765
0.431621826	0.206032691	0.445874866	6.551692574	16.95762846
0.45956803	0.330511438	0.295138783	7.088328447	14.49422363
0.919262363	0.030933794	0.543066465	7.875207202	14.22377741
0.68310184	0.037083178	0.504792661	7.823644542	12.72551913
0.880874765	0.378650322	0.565643551	6.269220982	8.858269108
0.194322456	0.172283434	0.44677346	6.075848269	7.063671545
0.172629339	0.289342643	0.594353582	7.079826314	6.743696687
0.375692215	0.233303102	0.209863121	7.239763127	6.701263148
0.119253771	0.022565021	0.542044387	7.170811004	6.224880742
0.061747562	0.203856762	0.292604213	7.069067919	5.609521963
0.501733989	0.288690736	0.217277802	7.134699897	5.596208475
0.256899994	0.132949258	0.337864525	7.328602301	5.289374046
0.448926241	0.093081595	0.024835309	6.206760775	5.231277491
0.451991218	0.190262679	0.248792561	7.204177823	5.210244686
0.003041888	0.390686741	0.283279391	6.539105124	4.805402477
0.837472226	0.386813731	0.551950306	6.274218577	4.716342861
0.432827719	0.310752906	0.201376097	7.252548778	4.39293419
0.529457822	0.066911875	0.344437934	6.420427766	4.318991827
0.276250086	0.166887069	0.3004829	7.25425729	4.226806921
	2.779540564	0.56803492	6.177686511	4.222769895
0.360829203	0.384702431	0.212533389	7.037898791	4.099418025
0.29829991	0.129956373	0.36707955	7.409307289	4.003164992
0.252532777	0.083069871	0.610520331	6.622533404	3.935858224
0.431861329	0.08839762	0.475454955	7.464642656	3.860675647
0.128707634	0.486611381	0.276242698	6.821566555	3.764156598
0.174364766	0.297962184	0.22350581	6.592930217	3.66820444
0.231321368	0.139103932	0.354774425	6.046754026	3.634409151

0.437607266	0.539785454	0.396233657	7.477446318	3.614239491
0.332175631	0.193895343	0.64838677	7.330658959	3.601906196
0.103464208	0.633755643	0.560830322	6.337359754	3.538322172
0.348409533	0.036037913	0.371917591	7.622051801	3.507873572
0.348856966	0.085127676	0.408149301	6.375294577	3.49926887
0.390106805	0.089848585	0.351271199	6.447611322	3.472046704
0.442834916	0.548473302	0.383037424	7.501621891	3.444720308
	0.718419551	1.466226561	7.237803458	3.410275319
0.485251718	0.488103878	0.376243107	7.399581679	3.242319211
0.268820963	0.6655212	0.133179214	7.142636331	3.220330766
0.215151986	0.254413452	0.028018003	5.910273241	3.179274265
0.642850795	0.699713299	0.141948272	7.300948862	2.996270082
0.007938386	0.042925756	0.359042504	7.690450343	2.985809533
0.206117654	0.079436466	0.632617281	6.975609442	2.883274664
0.120366151	0.449052708	0.285691251	6.836000441	2.873846544
0.367095753	0.51531993	0.28337224	6.761977736	2.8623002
0.276479423	0.088234379	0.663709618	7.388436566	2.837465348
0.431757589	0.554619131	0.32481981	7.333946617	2.832828084
0.28153256	0.132629191	0.727608574	5.832084185	2.777280525
0.403974253	0.123887477	0.038859649	6.357682172	2.550960546
0.008080933	0.041214712	0.429261808	7.814153333	2.534931869
0.131158511	0.393133227	0.261123101	6.87576223	2.420134284
0.161063146	0.139784559	0.491129421	7.478677969	2.386162363
0.066616832	0.145846251	0.507258303	8.274280266	2.385262632
0.338220462	0.255615125	0.445686302	6.127728812	2.364528024
0.166949354	0.210185563	0.305735506	6.572202355	2.182906841
0.525280489	0.002311178	0.410117543	6.25717219	2.160474391
0.426471769	0.108797655	0.307424585	6.363274105	2.131746291
0.418455277	0.346505351	0.231376896	6.042057109	2.125595565
0.004447193	0.064035506	0.40150127	7.847360229	2.076889809
0.355019965	0.254154821	0.308210195	6.954776653	2.076879105
0.007460198	0.040575925	0.420600245	7.74379936	2.036452482
0.477533394	0.376139075	0.28077181	7.430526603	1.962309631
0.276628336	0.203314106	0.382422867	6.917898402	1.959153546
0.185494837	0.219424719	0.424608124	6.686669464	1.925149723
0.060905054	0.210034861	0.50378048	8.287533011	1.867568975
0.504484297	0.075374617	0.039269002	6.312522279	1.84909435
0.066079096	0.214950484	0.490215185	8.304708051	1.817702786
0.236923222	0.354468247	0.216940497	6.036381289	1.803920703
0.759201774	0.00534259	0.880902162	6.173207574	1.788106276
0.334121653	0.456808521	0.312610446	6.876446709	1.779234568
0.61516943	0.02060473	0.645200623	7.003037018	1.774745836



0.014675839	0.262721842	0.356433908	5.322712748	1.744561108
0.19294064	0.011566184	0.675244333	7.296244687	1.742208705
0.464201863	0.101615268	0.193022009	6.307046407	1.669054862
0.14378648	0.197424758	0.176372271	6.364530331	1.606118022
0.304464407	0.347842251	0.221489718	6.042898957	1.592639581
0.142685562	0.217688033	0.342882247	6.638296926	1.5796953
0.003917193	0.038357306	0.055320388	5.693623073	1.556345866
0.64711143	0.180122347	0.411013569	6.986156212	1.548364228
1.021857354	0.093659059	0.49064189	7.0223757	1.529735019
0.515103283	0.292995331	0.242431611	7.02946446	1.460730538
0.129785835	0.403265611	0.309892121	6.912831972	1.458256142
0.148527281	0.135693444	0.565447918	7.251217152	1.455741083
0.095177096	0.257719116	0.484454132	8.265280195	1.455307294
0.277881156	0.368018079	0.212092126	5.978563349	1.448650143
0.135736123	0.096393411	0.701552165	7.303082313	1.441133866
0.875510647	0.426939289	0.18278076	5.709926147	1.403765609
0.523449795	0.045699235	0.798468168	6.091606417	1.395703201
0.001205326	0.021292514	0.395530973	5.856229074	1.352912093
0.033877872	0.115572168	0.588387382	6.431171449	1.338664312
0.128619776	0.174328915	0.250788445	5.725533997	1.302755645
0.487781888	0.1337467	0.097669483	6.218711681	1.301974907
0.073414064	0.059725303	0.754841896	6.399098896	1.301527915
0.269527955	0.109638009	0.63388902	6.395181752	1.272352787
0.030708847	0.17415038	0.574322291	7.099632169	1.256493981
0.048248223	0.390734702	0.211313977	6.455957361	1.253661686
0.317428699	0.475332598	0.16603987	5.523322823	1.248834552
0.269417744	0.157862567	0.301930286	6.541724788	1.243072357
0.723988359	0.404528515	0.292644364	6.11597581	1.228515366
0.172082129	0.040472602	0.006646855	5.87221907	1.212708371
0.179588394	0.051255703	0.142254733	5.523644968	1.211452943
0.010302823	0.398290378	0.202704235	6.414350022	1.150911784
0.167597087	0.043483715	0.537454686	5.833414573	1.147406352
0.171026465	0.453099516	0.378732757	5.516482182	1.124566347
0.148468937	0.044602768	0.033584402	5.721459098	1.118088161
0.583549503	0.485404004	0.635158671	6.430771111	1.069690923
0.844067797	0.069303949	0.059580921	5.853525726	1.053288345
0.488557764	0.202312353	0.59810645	6.574151963	1.052761237
0.293900262	0.139171388	0.46345446	6.091662137	1.047495938
0.092536196	0.271961366	0.518631283	5.447465031	1.040140376
0.774430239	0.139781544	0.618030081	6.398631549	1.036062597
0.016262087	0.24254827	0.643277779	6.526820891	1.028962071
0.136523789	0.04296174	0.308185948	5.621870554	1.008014932

0.780129643	0.292027167	0.627096949	7.091769523	0.996074048
0.047698204	0.435135618	0.21999987	6.507380855	0.989602031
0.075702901	0.489197907	0.187257729	6.564924671	0.981887904
0.278394448	0.086061433	0.027813487	6.271139028	0.978650633
0.418869003	0.355321258	0.260160773	5.577058004	0.942625916
0.176472731	0.058445255	0.024705433	5.867975867	0.941187029
0.25082632	0.411968507	0.260546492	5.811826416	0.938187224
0.181118881	0.058542591	0.39823636	5.753620242	0.92269221
0.022257117	0.089731916	0.508218866	6.568585136	0.899183816
0.128948227	0.152332582	0.627044168	7.116299977	0.892246613
0.079096937	0.035860308	0.619935485	5.936891877	0.877902655
	0.076490148	0.072928469	6.220979955	0.851236077
0.085649958	0.269136844	0.018738302	7.149803385	0.835680155
0.173448882	0.036063852	0.365719571	5.603928011	0.834684521
0.114878955	0.255582903	0.837462289	5.970096847	0.829671376
0.235046021	0.234234676	0.287010208	5.855996435	0.827632417
0.043546152	0.417608881	0.206081576	6.564191158	0.810222411
0.140119238	0.101277898	0.621158288	6.524988635	0.805761354
0.475432699	0.411091569	0.508621353	7.761416588	0.802887808
0.258077288	0.246253757	0.47982059	6.548153599	0.798792729
	0.528090539	0.174279349	5.428805626	0.795793924
0.042855832	0.083670915	0.416398861	5.317065361	0.793054024
0.466094934	0.086719694	0.459877625	6.399307583	0.779497316
0.242274144	0.345343696	0.520259356	7.803419229	0.773119124
0.177145131	0.043386624	0.615847705	6.304806334	0.765012455
0.85237484	0.05096295	0.90540047	6.78298163	0.756155991
0.066215285	0.008081878	0.711633063	6.557491248	0.754004041
0.723372601	0.002630916	0.581394697	6.568421021	0.751927055
0.234857187	0.014393293	0.761147031	6.458080605	0.750552349
0.409749054	0.022526638	0.433744841	6.115649363	0.749937262
0.300028827	0.068674141	0.534878103	6.289005123	0.738732399
0.387489079	1.066028583	0.819718566	6.14134814	0.73213214
0.059818302	0.841171497	0.531654042	6.105439706	0.730351432
0.321496466	0.509218115	0.961018201	7.699485874	0.730053384
	2.489175837	0.33588819	5.489162239	0.727109401
0.896981647	0.392072716	0.475707002	6.308169286	0.721609385
0.207236311	0.060493707	0.666098033	6.045734109	0.714846892
0.55175002	0.064858679	0.417124889	6.390466919	0.706650728
0.061162973	0.051716962	0.612887997	6.638935275	0.695303209
	4.126600061	0.518825319	6.60521139	0.668380859
0.190202277	0.121005812	0.682313088	6.420691702	0.665889718
0.520742278	0.305396312	0.05304271	7.806600134	0.662377888

0.078083716	0.355405464	0.220385753	5.408597366	0.661588387
0.440062034	0.15761596	0.551427975	6.095619373	0.66089746
0.349987806	0.077975133	0.206848749	6.231073626	0.632147466
0.068100519	0.40119567	0.128500772	5.118374514	0.616550503
0.175225177	0.195146306	0.151630915	5.608863694	0.582194754
0.41264896	0.231686056	0.40690434	6.233327872	0.566429468
0.169810072	0.04346962	0.661488513	6.073880889	0.564122333
0.435971712	0.06591028	0.336847112	6.410330072	0.56313101
0.291503445	0.398760426	0.171275417	5.39632493	0.554386425
0.065272246	0.115644557	0.616516344	7.073402905	0.547549508
	1.687851394	0.152777778	5.661052563	0.545365438
0.151136765	0.095869603	0.564441696	5.875045456	0.53867049
0.27228158	0.370806344	0.26649303	6.169376879	0.489605452
0.460492951	0.550319174	0.120907306	5.073627887	0.486518283
0.228296233	0.030713418	0.296551915	6.377320467	0.476958893
0.416970866	0.039610372	0.12196655	5.123119336	0.45979141
	0.422881091	2.713770841	7.431155172	0.459152084
0.036195519	0.129457977	0.72977085	6.608176639	0.429786154
0.41991142	0.207021884	0.410136058	6.197766422	0.42769704
0.066544482	0.131846354	0.562198853	6.778939142	0.406930867
0.445173628	0.398144961	0.288943112	5.590229952	0.386409499
0.013860502	0.217185163	0.337954207	6.425214337	0.367486691

## Lampiran 5

### Analisis Faktor

#### Communalities

	Initial	Extraction
Mbva	1.000	.817
Mbve	1.000	.793
Ppemva	1.000	.293

Extraction Method: Principal  
Component Analysis.

#### Total Variance Explained

Compo nent	Initial Eigenvalues			Extraction Sums of Squared Loadings		
	Total	% of Variance	Cumulative %	Total	% of Variance	Cumulative %
1	1.903	63.417	63.417	1.903	63.417	63.417
2	.837	27.912	91.328			
3	.260	8.672	100.000			

Extraction Method: Principal Component Analysis.

#### Component Matrix<sup>a</sup>

	Component
	1
Mbva	.904
Mbve	.890
Ppemva	-.541

Extraction Method: Principal  
Component Analysis.

a. 1 componen tsextracted.

## Lampiran 6

### *Analisis Descriptive Statistics*

	DPR	CR	DTA	SIZE	IOS
<i>Mean</i>	0.298959	0.221605	0.398271	6.563643	2.230366
<i>Median</i>	0.258077	0.174329	0.383037	6.447611	1.395703
<i>Maximum</i>	1.021857	1.066029	0.961018	8.304708	16.95763
<i>Minimum</i>	0.001205	0.002311	0.006647	5.073628	0.367487
<i>Std. Dev.</i>	0.228064	0.181808	0.207236	0.702122	2.4923
<i>Skewness</i>	0.929436	1.25238	0.206286	0.298426	3.353187
<i>Kurtosis</i>	3.442114	5.249236	2.518671	2.641882	16.8256
<i>Jarque-Bera</i>	25.40398	78.85801	2.796515	3.371178	1643.02
<i>Probability</i>	0.000003	0	0.247027	0.185335	0
<i>Sum</i>	49.92616	37.0081	66.51131	1096.128	372.4712
<i>Sum Sq. Dev.</i>	8.634164	5.48699	7.129147	81.83382	1031.119
<i>Observations</i>	167	167	167	167	167

## Lampiran 7

### Uji Multikolonieritas

Variance Inflation Factors  
 Date: 10/31/17 Time: 16:50  
 Sample: 1 182  
 Included observations: 167

Variable	Coefficient Variance	Uncentered VIF	Centered VIF
C	0.028431	95.28779	NA
CR	0.009402	2.582701	1.035291
DTA	0.007722	5.209769	1.104779
SIZE	0.000727	106.1021	1.193269
IOS	5.46E-05	2.040613	1.130111

### Uji Heteroskedastisitas

Heteroskedasticity Test: Harvey

F-statistic	0.581114	Prob. F(4,162)	0.6767
Obs*R-squared	2.362304	Prob. Chi-Square(4)	0.6695
Scaled explained SS	2.303440	Prob. Chi-Square(4)	0.6801

### Uji Autokerolasi

Date: 10/31/17 Time: 16:57  
 Sample: 8 182  
 Included observations: 167

Autocorrelation	Partial Correlation	AC	PAC	Q-Stat	Prob	
. .	. .	1	0.043	0.043	0.3126	0.576
. .	. .	2	0.018	0.017	0.3700	0.831
. .	. .	3	-0.005	-0.007	0.3744	0.945
. .	. .	4	-0.025	-0.025	0.4806	0.975

. .	. .	5	-0.064	-0.062	1.1958	0.945
. .	. .	6	-0.061	-0.055	1.8436	0.934
. *	. *	7	0.160	0.168	6.3476	0.500
. *	. *	8	0.126	0.117	9.1595	0.329
. .	. .	9	0.045	0.027	9.5262	0.390
. *	. .	10	0.079	0.067	10.643	0.386
. .	. .	11	0.012	0.005	10.667	0.472
. .	. .	12	0.026	0.046	10.790	0.547
* .	. .	13	-0.075	-0.044	11.834	0.541
* .	* .	14	-0.067	-0.074	12.656	0.554
. .	. .	15	0.033	0.014	12.859	0.613
. .	. .	16	-0.043	-0.061	13.211	0.657
* .	* .	17	-0.091	-0.127	14.780	0.611
. .	. .	18	-0.016	-0.039	14.826	0.674
. .	. .	19	0.043	0.016	15.177	0.711
. .	. .	20	0.015	0.013	15.219	0.764
. .	. .	21	-0.047	-0.025	15.651	0.789
* .	* .	22	-0.105	-0.125	17.781	0.719
. .	. .	23	-0.064	-0.052	18.582	0.725
. .	. *	24	0.038	0.113	18.870	0.759
. .	. .	25	0.015	0.066	18.913	0.801
* .	* .	26	-0.076	-0.083	20.059	0.789
. **	. **	27	0.251	0.261	32.749	0.205
. .	. .	28	0.043	0.052	33.126	0.231
* .	. .	29	-0.085	-0.063	34.615	0.217
. .	. .	30	-0.009	0.042	34.632	0.256
. .	. .	31	0.006	0.007	34.640	0.298
. .	. .	32	0.037	0.066	34.932	0.330
. .	. .	33	-0.043	0.003	35.327	0.359
. *	. .	34	0.095	-0.018	37.231	0.323

## Lampiran 8

### Tabel Uji Hipotesis

#### $R^2$ , Uji F, Uji T

Dependent Variable: DPR  
 Method: Least Squares  
 Date: 10/31/17 Time: 17:01  
 Sample (adjusted): 8 182  
 Included observations: 167 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.338040	0.168615	2.004801	0.0466
CR	0.085540	0.096962	0.882205	0.3790
DTA	0.066800	0.087873	0.760190	0.4482
SIZE	-0.020971	0.026955	-0.778001	0.4377
IOS	0.023765	0.007390	3.215836	0.0016
R-squared	0.065094	Mean dependent var		0.298959
Adjusted R-squared	0.042010	S.D. dependent var		0.228064
S.E. of regression	0.223222	Akaike info criterion		-0.131819
Sum squared resid	8.072129	Schwarz criterion		-0.038466
Log likelihood	16.00691	Hannan-Quinn criter.		-0.093929
F-statistic	2.819878	Durbin-Watson stat		2.135497
Prob(F-statistic)	0.026893			