

LAMPIRAN

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan

KODE	NAMA PERUSAHAAN
AALI	Astra Agro Lestari Tbk
ABBA	Mahaka Media Tbk
ABDA	Asuransi Bina Dana Arta Tbk
ABMM	ABM Investama Tbk
ACES	Ace Hardware Indonesia Tbk
ACST	PT Acset Indonusa Tbk
ADES	Akasha Wira International Tbk
ADHI	Adhi Karya Persero Tbk
ADMF	Adhira Dinamika Multi Finance Tbk
ADMG	Polychem Indonesia Tbk
ADRO	Adaro Energy Tbk
AGII	PT Aneka Gas Industri Tbk
AGRO	Bank Rakyat Indonesia Agroniaga Tbk
AGRS	PT Bank Agris Tbk
AHAP	Asuransi Harta Aman Pratama
AIMS	Akbar Indomakmur Stimec Tbk
AISA	Tiga Pilar Sejahtera Food Tbk
AKPI	Argha Karya Prima Indonesia Tbk
AKRA	AKR Corporindo Tbk
AKSI	PT Majapahit Inti Corpora
ALDO	Alkindo Naratama Tbk
ALKA	Alakasa Industrindo Tbk
ALMI	Alumindo Light Metal Industry
ALTO	Tri Banyan Tirta Tbk
AMAG	Asuransi Multi Artha Guna Tbk
AMRT	Sumber Alfaria Trijaya
ANJT	PT Austindo Nusantara
ANTM	Aneka Tambang
APEX	Apexindo Pratama Duta
APIC	Pacific Strategic
APII	PT Arita Prima
APLI	Asiaplast Industries Tbk
APLN	Agung Podomoro Land
APOL	Arpeni Pratama Ocean
ARII	Atlas Resources Tbk
ARNA	Arwana Citramulia Tbk

KODE	NAMA PERUSAHAAN
ARTA	Arthavest Tbk
ARTI	Ratu Prabu Energi Tbk
ARTO	PT Bank Artos Indonesia Tbk
ASBI	Asuransi Bintang Tbk
ASDM	Asuransi Dayin Mitra Tbk
ASGR	Astra Graphia Tbk
ASJT	Asuransi Jasa Tania Tbk
ASMI	PT Asuransi Kresna Mitra Tbk
ASRI	Alam Sutera Realty Tbk
ASRM	Asuransi Ramayana Tbk
ASSA	Adi Sarana Armada Tbk
ATIC	PT Anabatic Technologies Tbk
AUTO	Asuransi Jasa Tania Tbk
BABP	PT Asuransi Kresna Mitra Tbk
BACA	Alam Sutera Realty Tbk
BAJA	Asuransi Ramayana Tbk
BALI	Adi Sarana Armada Tbk
BAPA	PT Anabatic Technologies Tbk
BATA	Sepatu Bata Tbk
BAYU	Bayu Buana Tbk
BBHI	PT Bank Harda International Tbk
BBKP	Bank Bukopin Tbk
BBLD	Buana Finance Tbk
BBMD	PT Bank Mestika Dharma Tbk
BBNI	Bank Negara Indonesia Tbk
BBNP	Bank Nusantara Parahyangan Tbk
BBRI	Bank Rakyat Indonesia (Persero) Tbk
BBRM	Pelayaran Nasional Bina Buana Raya Tbk
BBTN	Bank Tabungan Negara Tbk
BBYP	PT Bank Yudha Bhakti Tbk
BCAP	MNC Kapital Indonesia
BCIC	PT Bank Jtrust Indonesia Tbk
BDMN	Bank Danamon Indonesia Tbk
BEKS	PT Bank Pembangunan Daerah Banten Tbk
BETS	Bekasi Fajar Industrial Estate Tbk
BFIN	BFI Finance Indonesia Tbk
BGTG	PT Bank Ganesha Tbk
BHIT	PT MNC Investama Tbk
BIKA	PT Binakarya Jaya Abadi Tbk
BIMA	Primarindo Asia Infrastructure Tbk
BINA	PT Bank Ina Perdana Tbk
BIPI	Benakat Integra Tbk
BIPP	Bhuwanatala Indah Permai Tbk
BIRD	PT Blue Bird Tbk

KODE	NAMA PERUSAHAAN
BISI	Bisi International Tbk
BJBR	Bank Pembangunan Daerah Jawa Barat dan Banten Tbk
BJTM	Bank Pembangunan Daerah Jawa Timur Tbk
BKDP	Bukit Darmo Property Tbk
BKSL	Sentul City Tbk
BKSW	PT Bank QNB Indonesia Tbk
BLTA	Berlian Laju Tanker Tbk
BLTZ	PT Graha Layar Prima Tbk
BMAS	PT Bank Maspion Indonesia Tbk
BMSR	Bintang Mitra Semestaraya Tbk
BMTR	Global Mediacom Tbk
BNBA	Bank Bumi Arta Tbk
BNBR	Bakrie & Brothers Tbk
BNGA	Bank CIMB Niaga Tbk
BNII	PT Bank Maybank Indonesia Tbk
BNLI	Bank Permata Tbk
BOGA	PT Bintang Oto Global Tbk
BOLT	PT Garuda Metalindo Tbk
BPFI	Batavia Prosperindo Finance Tbk
BPII	PT Batavia Prosperindo Internasional Tbk
BRAM	Indo Kordsa Tbk
BRMS	Bumi Resources Minerals Tbk
BRNA	Berlina Tbk
BRPT	Barito Pacific Tbk
BSDE	Bumi Serpong Damai Tbk
BSIM	Bank Sinarmas Tbk
BSSR	Baramulti Suksessarana Tbk
BSWD	Bank of India Indonesia Tbk
BTEK	Bumi Teknokultura Unggul Tbk
BTON	Betonjaya Manunggal Tbk
BTPN	Bank Tabungan Pensiunan Nasional Tbk
BUDI	PT Budi Starch & Sweetener Tbk
BUKK	Bukaka Teknik Utama Tbk
BUMI	Bumi Resources Tbk
BUVA	PT Bukit Uluwatu Villa Tbk
BVIC	Bank Victoria International Tbk
BWPT	Eagle High Plantations Tbk
BYAN	Bayan Resources Tbk
CASA	PT Capital Financial Indonesia Tbk
CASS	Cardig Aero Services Tbk
CEKA	PT Wilmar Cahaya Indonesia Tbk
CENT	PT Centratama Telekomunikasi Indonesia Tbk
CFIN	Clipan Finance Indonesia Tbk
CINT	PT Chitose International Tbk

KODE	NAMA PERUSAHAAN
CITA	Cita Mineral Investindo Tbk
CKRA	Cakra Mineral Tbk
CLPI	Colorpark Indonesia Tbk
CMNP	Citra Marga Nusaphala Persada Tbk
CMPP	Rimau Multi Putra Pratama
CNKO	Exploitasi Energi Indonesia Tbk
COWL	Cowell Development Tbk
CPIN	Charoen Pokphand Indonesia Tbk
CPRO	Central Proteina Prima Tbk
CSAP	Catur Sentosa Adiprana Tbk
CTBN	Citra Tubindo Tbk
CTRA	Ciputra Development Tbk
CTTH	Citatah Tbk
DAJK	PT Dwi Aneka Jaya Kemasindo Tbk
DART	Duta Anggada Realty Tbk
DAYA	PT Duta Intidaya Tbk
DEFI	Danasupra Erapafic Tbk
DEWA	Darma Henwa Tbk
DGIK	Nusa Konstruksi Enjiniring Tbk
DILD	Intiland Development Tbk
DKFT	Central Omega Resources Tbk
DLTA	Delta Djakarta Tbk
DMAS	PT Puradelta Lestari Tbk
DNAR	PT Bank Dinar Tbk
DNET	PT Indoritel Makmur Internasional Tbk
DOID	Delta Dunia Makmur Tbk
DPNS	Duta Pertiwi Nusantara Tbk
DPUM	PT Dua Putra Utama Makmur Tbk
DSFI	Dharma Samudera Fishing Ind. Tbk
DSSA	Dian Swastatika Sentosa Tbk
DUTI	Duta Pertiwi Tbk
DVLA	Darya Varia Laboratoria Tbk
DYAN	PT Dyandra Media International Tbk
ECII	PT Electronic City Indonesia Tbk
EKAD	Ekhadarma International Tbk
ELSA	Elnusa Tbk
ELTY	Bakrieland Development Tbk
EMDE	Megapolitan Developments Tbk
EMTK	Elang Mahkota Teknologi Tbk
EPMT	Enseval Putra Megatrading Tbk
ERAA	Erajaya Swasembada Tbk
ERTX	Eratex Djaja Tbk
ESSA	Surya Esa Perkasa Tbk
ESTI	Ever Shine Textile Industri

KODE	NAMA PERUSAHAAN
EXCL	XL Axiata Tbk
FAST	Fast Food Indonesia Tbk
FASW	Fajar Surya Wisesa Tbk
FISH	FKS Multi Agro Tbk
FMII	Fortune Mate Indonesia Tbk
FORU	Fortune Indonesia Tbk
FREN	Smartfren Telecom Tbk
GAMA	Gading Development Tbk
GDST	Gunawan Dianjaya Steel Tbk
GDYR	Goodyear Indonesia Tbk
GEMA	Gema Grahasarana Tbk
GEMS	Golden Energy Mines Tbk
GIAA	Garuda Indonesia (Persero) Tbk
GJTL	Gajah Tunggal Tbk
GMCW	Grahamas Citrawisata Tbk
GMTD	Gowa Makassar Tourism Development Tbk
GOLD	PT Visi Telekomunikasi Infrastruktur Tbk
GOLL	PT Golden Plantation Tbk
GPRA	Perdana Gapura Prima Tbk
GREEN	Evergreen Invesco Tbk
GSMF	Equity Development Investment Tbk
GWSA	Greenwood Sejahtera Tbk
HADE	HD Capital Tbk
HDFA	Radana Bhaskara Finance Tbk
HDTX	Panasia Indo Resources Tbk
HERO	Hero Supermarket Tbk
HEXA	Hexindo Adiperkasa Tbk
HITS	Humpuss Intermoda Transportasi Tbk
HMSP	HM Sampoerna
HOME	Hotel Mandarin Regency Tbk
HOTL	Saraswati Griya Lestari Tbk
HRUM	Harum Energy Tbk
IATA	PT Indonesia Transport & Infrastructure Tbk
IBFN	PT Intan Barupruna Finance Tbk
IBST	Inti Bangun Sejahtera Tbk
ICBP	Indofoof CBP Sukses Makmur Tbk
ICON	Island Concepts Indonesia Tbk
IDPR	PT Indonesia Pondasi Raya Tbk
IGAR	Champion Pacific Indonesia Tbk
IIKP	Inti Agri Resources Tbk
IKAI	Intikeramik Alamasri Industri Tbk
IMAS	Indomobil Sukses Internasional Tbk
IMJS	PT Indomobil Multi Jasa Tbk
IMPC	PT Impack Pratama Industri Tbk

KODE	NAMA PERUSAHAAN
INAF	Indofarma Tbk
INAI	Indal Aluminium Industry Tbk
INCI	Intanwijaya Internasional Tbk
INDF	Indofood Sukses Makmur Tbk
INDR	Indorama Synthetics Tbk
INDS	Indospring Tbk
INDX	Tanah Laut Tbk
INDY	Indika Energy Tbk
INKP	Indah Kiat Pulp & Paper Tbk
INPC	Bank Artha Graha International Tbk
INPP	Indonesian Paradise Property Tbk
INRU	Toba Pulp Lestari Tbk
INTA	Intraco Penta Tbk
INTD	Inter-Delta Tbk
INTP	Indocement Tunggul Prakasa Tbk
IPOL	Indopoly Swakarsa Industry Tbk
ISAT	Indosat Tbk
ITMA	Sumber Energi Andalan Tbk
ITMG	Indo Tambangraya Megah Tbk
ITTG	Leo Investments Tbk
JAWA	Jaya Agra Wattie Tbk
JECC	Jembo Cable Company
JGLE	PT Graha Andrasentra Propertindo Tbk
JIHD	Jakarta International Hotels & Development Tbk
JKON	Jaya Kontruksi Manggala Pratama Tbk
JKSW	Jakarta Kyoei Steel Works Tbk
JPFA	JAPFA Comfeed Indonesia Tbk
JPRS	Jaya Pari Steel Tbk
JRPT	Jaya Real Property Tbk
JSPT	Jakarta Setiabudi Internasional Tbk
JTPE	Jasuindo Tiga Perkasa Tbk
KARW	Ictsi Jasa Prima Tbk
KBLI	KMI Wire and Cable Tbk
KBLM	Kabelindo Murni Tbk
KBLV	First Media Tbk
KBRI	Kertas Basuki Rachmat Indonesia Tbk
KDSI	Kedawung Setia Industrial Tbk
KIAS	Keramika Indonesia Assosiasi Tbk
KICI	Kedaung Indah Can Tbk
KIJA	Kawasan Industri Jababeka Tbk
KINO	PT Kino Indonesia Tbk
KKGI	Resource Alam Indonesia Tbk

KODE	NAMA PERUSAHAAN
KLBF	Kalbe Farma Tbk
KOBX	Kobexindo Tractors Tbk
KONI	Kokoh Inti Arebama Tbk
KOPI	Perdana Bangun Pusaka Tbk
KPIG	PT Mitra Energi Persada Tbk
KRAH	PT Grand Kartech Tbk
KRAS	Krakatau Steel (Persero) Tbk
KREN	PT Kresna Graha Investama Tbk
LAMI	Lamicitra Nusantara Tbk
LAPD	Leyand International Tbk
LEAD	PT Logindo Samudramakmur Tbk
LINK	PT Link Net Tbk
LION	Lion Metal Works Tbk
LMPI	Langgeng Makmur Industri Tbk
LMSH	Lionmesh Prima Tbk
LPGI	Lippo General Insurance Tbk
LPKR	Lippo Karawaci Tbk
LPLI	Star Pacific Tbk
LPPF	Matahari Department Store Tbk
LPPS	Lippo Securities Tbk
LRNA	PT Eka Sari Lorena Transport Tbk
LSIP	PP London Sumatra Indonesia Tbk
LTLS	Lautan Luas Tbk
MAIN	Malindo Feedmil Tbk
MAMI	Mas Murni Indonesia Tbk
MAPI	Mitra Adiperkasa Tbk
MARI	PT Mahaka Radio Integra Tbk
MASA	Multistrada Arah Sarana Tbk
MAYA	Bank Mayapada Internasional Tbk
MBAP	PT Mitrabara Adiperdana Tbk
MBSS	Mitrabahtera Segara Sejati Tbk
MBTO	Martina Berto Tbk
MCOR	PT Bank China Construction Bank Indonesia Tbk
MDIA	PT Intermedia Capital Tbk
MDKA	PT Merdeka Copper Gold Tbk
MDLN	Modernland Realty Ltd Tbk
MDRN	Modern Internasional Tbk
MEDC	Medco Energi Internasional Tbk
META	Nusantara Infrastructure Tbk
MFIN	Mandala Multifinance Tbk
MFMI	Multifiling Mitra Indonesia Tbk
MGNA	PT Magna Finance Tbk
MICE	Multi Indocitra Tbk
MIDI	Midi Utama Indonesia Tbk

KODE	NAMA PERUSAHAAN
MIKA	PT Mitra Keluarga Karyasehat Tbk
MIRA	Mitra International Resources Tbk
MITI	Mitra Investindo Tbk
MKNT	PT Mitra Komunikasi Nusantara Tbk
MKPI	Metropolitan Kentjana Tbk
MLBI	Multi Bintang Indonesia Tbk
MLIA	Mulia Industrindo Tbk
MLPL	Multipolar Tbk
MLPT	PT Multipolar Technology Tbk
MMLP	PT Mega Manunggal Property Tbk
MNCN	Media Nusantara Citra Tbk
MPPA	Matahari Putra Prima Tbk
MREI	Maskapai Reasuransi Indonesia Tbk
MSKY	MNC Sky Vision Tbk
MTDL	Metrodata Electronics Tbk
MTFN	Capitalinc Investment Tbk
MTLA	Metropolitan Land Tbk
MTSM	Metro Realty Tbk
MYOH	Samindo Resources Tbk
MYOR	Mayora Indah Tbk
MYRX	Hanson International Tbk
MYTX	PT Asia Pacific Investama Tbk
NAGA	PT Bank Mitraniaga Tbk
NELY	Pelayaran Nelly Dwi Putri Tbk
NIRO	Nirvana Development Tbk
NISP	Bank OCBC NISP Tbk
NOBU	PT Bank Nationalnobu Tbk
NRCA	PT Nusa Raya Cipta Tbk
OASA	PT Protech Mitra Perkasa Tbk
OCAP	Onix Capital
OKAS	Ancora Indonesia Resources Tbk
OMRE	Indonesia Prima Property Tbk
PADI	Minna Padi Investama Sekuritas Tbk
PALM	Provident Agro Tbk
PANR	Panorama Sentrawisata Tbk
PANS	Panin Sekuritas Tbk
PBRX	Pan Brothers Tbk
PDES	Destinasi Tirta Nusantara Tbk
PEGE	Panca Global Securities Tbk
PGAS	Perusahaan Gas Negara (Persero) Tbk
PGLI	Pembangunan Graha Lestari Tbk
PICO	Pelangi Indah Canindo Tbk
PJAA	Pembangunan Jaya Ancol Tbk
PKPK	Perdana Karya Perkasa Tbk

KODE	NAMA PERUSAHAAN
PLAS	Polaris Investama Tbk
PLIN	Plaza Indonesia Realty Tbk
PNBN	Bank Pan Indonesia Tbk
PNBS	PT Bank Panin Dubai Syariah Tbk
PNIN	Paninvest Tbk
PNLF	Panin Financial Tbk
PNSE	Pudjiadi & Sons Tbk
POLY	Asia Pacific Fibers Tbk
POOL	Pool Advista Indonesia Tbk
POWR	PT Cikarang Listrindo Tbk
PPRO	PT PP Properti Tbk
PRDA	PT Prodia Widyahusada Tbk
PSAB	J Resources Asia Pacific Tbk
PSDN	Prasidha Aneka Niaga Tbk
PSKT	PT Read Planet Indonesi Tbk
PTBA	Tambang Batubara Bukit Asam Tbk
PTIS	Indo Straits Tbk
PTPP	PP (Persero) Tbk
PTRO	Petrosea Tbk
PTSN	Sat Nusapersada Tbk
PTSP	Pioneerindo Gourmet International Tbk
PUDP	Pudjiaji Prestige Tbk
PWON	Pakuwon Jati Tbk
PYFA	Pyridam Farma Tbk
RAJA	Rukun Raharja Tbk
RALS	Ramayana Lestari Sentosa Tbk
RANC	Supra Boga Lestari Tbk
RBMS	Ristia Bintang Mahkotasejati Tbk
RDTX	Roda Vivatex Tbk
RELI	Reliance Securities Tbk
RICY	Ricky Putra Globalindo Tbk
RIMO	PT Rimo International Lestari Tbk
RMBA	Bentoel International Incestama Tbk
RODA	Pikko Land Development Tbk
ROTI	Nippon Indosari Corpindo Tbk
RUIS	Radiant Utama Interinsco Tbk
SAFE	Steady Safe Tbk
SAME	Sarana Meditama Metropolitan Tbk
SCBD	Danayasa Arthatama Tbk
SCCO	Supreme Cable Manufacturing Corporation Tbk
SCMA	Surya Citra Media Tbk
SCPI	Merk Sharp Dohme Pharma Tbk
SDPC	Millenium Pharmacon International Tbk

KODE	NAMA PERUSAHAAN
SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk
SGRO	Sampoerna Agro Tbk
SHID	Hotel Sahid Jaya Tbk
SHIP	PT Silo Maritime Perdana Tbk
SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk
SILO	PT Siloam International Hospitals Tbk
SIMA	Siwani Makmur Tbk
SIMP	Aalim Invomas Pratama Tbk
SIPD	Sierad Produce Tbk
SKBM	Sekar Bumi Tbk
SKLT	Sekar Laut Tbk
SMAR	Skybee Tbk
SMBR	PT Semen Baturaja (Persero) Tbk
SMCB	Holcim Indonesia Tbk
SMDM	Suryamas Dutamakmur Tbk
SMDR	Samudera Indonesia Tbk
SMGR	Semen Indonesia (Persero) Tbk
SMMA	Sinar Mas Multiartha Tbk
SMMT	Golden Eagle Energy Tbk
SMRA	Summarecon Agung Tbk
SMRU	SMR Utama Tbk
SMSM	Selamat Sempurna Tbk
SOCI	PT Soechi Lines Tbk
SONA	Sona Topas Tourism Industry Tbk
SPMA	Suparma Tbk
SQBB	Taisho Pharmaceutical Indonesia Tbk
SRAJ	Sejahteraraya Anugrahjaya Tbk
SRIL	PT Sri Rejeki Isman Tbk
SRSN	Indo Acidatama Tbk
SSIA	Surya Semesta Internusa Tbk
SSMS	PT Sawit Sumbermas Sarana Tbk
STAR	Star Petrochem Tbk
STIP	Siantar Top Tbk
SUGI	Sugih Energy Tbk
SULI	PT SLJ Global Tbk
SUPR	Solusi Tunas Pratama Tbk
TALF	PT Tunas Alfin Tbk
TARA	PT Sitara Propertindo Tbk
TAXI	Express Trasindo Utama Tbk
TBIG	PT Tower Bersama Infrastructure Tbk
TBLA	Tunas Baru Lampung Tbk
TBMS	Tembaga Mulia Semanan Tbk
TCID	Mandom Indonesia Tbk
TELE	Tiphone Mobile Indonesia Tbk

KODE	NAMA PERUSAHAAN
TFCO	Tifico Fiber Indonesia Tbk
TGKA	Tigaraksa Satria Tbk
TIFA	Tifa Finance Tbk
TINS	Timah (Persero) Tbk
TIRA	Tira Austenite Tbk
TIRT	Tirta Mahakam Resources Tbk
TKIM	Pabrik Kertas Tjiwi Kimia Tbk
TLKM	PT Telekomunikasi Indonesia (Persero) Tbk
TMAS	Pelayaran Tempuran Emas Tbk
TMPO	Tempo Inti Media Tbk
TOBA	Toba Bara Sejahtera Tbk
TOTL	Total Bangun Persada Tbk
TOTO	Surya Toto Indonesia Tbk
TOWR	Sarana Menara Nusantara Tbk
TPIA	Chandra Asri Petrochemical Tbk
TPMA	Trans Power Marine Tbk
TRAM	Trada Maritime Tbk
TRIL	Triwira Insanlestari Tbk
TRIM	PT Trimegah Sekuritas Indonesia Tbk
TRIS	Trisula International Tbk
TRST	Trias Sentosa Tbk
TRUB	Truba Alam Manunggal Engineering Tbk
TRUS	Trust Finance Indonesia Tbk
TSPC	Tempo Scan Pacific Tbk
TURI	Tunas Ridean Tbk
ULTJ	Ultra Jaya Milk Industry Tbk
UNIC	Unggul Indah Cahaya Tbk
UNIT	Nusantara Inti Corpora Tbk
UNSP	Bakrie Sumatera Plantations Tbk
UNTR	United Tractors Tbk
VICO	PT Victoria Investama Tbk
VINS	PT Victoria Insurance Tbk
VIVA	PT Visi Media Asia Tbk
VOKS	Voksel Electric Tbk
VRNA	Verena Multi Finance Tbk
WAPO	Wahana Pronatural Tbk
WEHA	PT WEHA Transportasi Indonesia Tbk
WICO	Wicaksana Overseas International Tbk
WIIM	Wismilak Inti Makmur Tbk
WIKA	Wijaya Karya Tbk
WINS	Wintermar Offshore Marine Tbk
WOMF	Wahana Ottomitra Multiartha Tbk
WSBP	PT Waskita Beton Precast Tbk

KODE	NAMA PERUSAHAAN
WSKT	Waskita Karya (Persero) Tbk
WTON	Wijaya Karya Beton
YPAS	Yanaprima Hastapersada Tbk
YULE	Yulie Sekurindo Tbk
ZBRA	Zebra Nusantara Tbk

Catatan: Daftar perusahaan ini telah melalui uji *outlier*

Lampiran 2

Variabel Independen – Profitabilitas dan Solvabilitas Tahun 2015-2016

KODE	TAHUN	PROFIT	SOLV
ABBA	2016	-0.1	0.627
ABDA	2016	0.062	0.562
ABMM	2016	0.023	3.077
ACES	2016	0.189	0.183
ACST	2016	0.027	0.48
ADES	2016	0.073	0.499
ADHI	2016	0.016	0.729
ADMF	2016	0.037	0.82
ADMG	2016	-0.054	0.355
ADRO	2016	0.052	0.42
AGII	2016	0.011	0.512
AGRS	2016	0.001	0.859
AHAP	2016	0.018	0.566
AIMS	2016	-0.204	0.023
AKPI	2016	0.02	0.572
AKRA	2016	0.066	0.49
AKSI	2016	0.04	0.106
ALTO	2016	-0.023	0.587
AMAG	2016	0.038	0.487
AMIN	2016	0.128	0.4
AMRT	2016	0.028	0.728
ANJT	2016	0.018	0.325
APEX	2016	0.029	0.96
APIC	2016	0.038	0.181
APLN	2016	0.037	0.612
APOL	2016	-0.175	5.365
ARGO	2016	0.221	1.491
ARII	2016	0.077	0.83
ARNA	2016	0.059	0.386
ARTA	2016	0.013	0.166
ARTO	2016	-0.043	0.81
ASBI	2016	0.029	0.67
ASDM	2016	0.037	0.744
ASGR	2016	0.148	0.323
ASJT	2016	0.056	0.57
ASMI	2016	0.068	0.563
ASRI	2016	0.025	0.644
ASSA	2016	0.021	0.702

KODE	TAHUN	PROF	SOLV
ATIC	2016	0.028	0.715
AUTO	2016	0.033	0.279
BABP	2016	0.001	0.858
BACA	2016	0.007	0.907
BAJA	2016	0.035	0.8
BALI	2016	0.115	0.589
BAPA	2016	0.01	0.402
BATA	2016	0.052	0.308
BAYU	2016	0.042	0.429
BBHI	2016	0.003	0.815
BBKP	2016	0.01	0.91
BBLD	2016	0.015	0.697
BBMD	2016	0.017	0.747
BBNI	2016	0.019	0.817
BBNP	2016	0.001	0.845
BBRM	2016	-0.056	0.507
BBTN	2016	0.012	0.911
BBYB	2016	0.01	0.165
BCAP	2016	-0.002	0.712
BCIC	2016	-0.045	0.916
BDMN	2016	0.016	0.791
BEKS	2016	-0.077	0.835
BEST	2016	0.065	0.349
BFIN	2016	0.064	0.659
BGTG	2016	0.009	0.748
BIKA	2016	-0.032	0.721
BIMA	2016	0.189	2.056
BINA	2016	0.008	0.795
BIPI	2016	-0.135	0.767
BIPP	2016	0.017	0.27
BIRD	2016	0.07	0.361
BISI	2016	0.139	0.146
BJBR	2016	0.011	0.85
BJTM	2016	0.024	0.832
BKDP	2016	-0.037	0.305
BLTZ	2016	-0.012	0.144
BMAS	2016	0.012	0.797
BMSR	2016	-0.039	0.701
BMTR	2016	0.011	0.435
BNBA	2016	0.011	0.818
BNBR	2016	0.558	1.923
BNGA	2016	0.009	0.858
BNII	2016	0.012	0.884
BNLI	2016	-0.039	0.883

KODE	TAHUN	PROF	SOLV
BOGA	2016	0.023	0.08
BOLT	2016	0.116	0.132
BPFI	2016	0.033	0.514
BPII	2016	0.133	0.168
BRAM	2016	0.075	0.332
BRMS	2016	-0.427	0.407
BRNA	2016	0.006	0.508
BSDE	2016	0.053	0.364
BSIM	2016	0.01	0.857
BSSR	2016	0.149	0.308
BSWD	2016	-0.117	0.743
BTEK	2016	0	0.69
BTON	2016	-0.034	0.19
BTPN	2016	0.021	0.773
BUDI	2016	0.013	0.603
BUKK	2016	0.029	0.456
BUMI	2016	0.039	1.898
BUVA	2016	0.004	0.425
BVIC	2016	0.004	0.853
BWPT	2016	-0.024	0.615
BYAN	2016	0.022	0.772
CASA	2016	0.009	0.637
CASS	2016	0.18	0.517
CENT	2016	0.023	0.211
CFIN	2016	0.03	0.437
CINT	2016	0.052	0.183
CITA	2016	-0.097	0.647
CKRA	2016	-0.06	0.024
CLPI	2016	0.112	0.245
CMNP	2016	0.064	0.41
CNKO	2016	-0.122	0.631
COWL	2016	-0.007	0.656
CPIN	2016	0.092	0.415
CPRO	2016	-0.273	0.975
CSAP	2016	0.018	0.667
CTBN	2016	-0.006	0.262
CTRA	2016	0.04	0.508
CTTH	2016	0.034	0.489
DAJK	2016	0.24	0.742
DART	2016	0.032	0.403
DAYA	2016	-0.121	0.5
DEFI	2016	0.145	0.017
DEWA	2016	0.001	0.41
DGIK	2016	-0.249	0.512

KODE	TAHUN	PROF	SOLV
DILD	2016	0.025	0.573
DKFT	2016	-0.046	0.353
DMAS	2016	0.097	0.053
DNAR	2016	0.006	0.807
DNET	2016	0.048	0.013
DOID	2016	0.042	0.857
DPNS	2016	0.034	0.111
DPUM	2016	0.054	0.234
DSFI	2016	0.017	0.547
DSSA	2016	0.029	0.425
DUTI	2016	0.087	0.196
DVLA	2016	0.099	0.295
DYAN	2016	-0.04	0.487
ECII	2016	0.017	0.082
EKAD	2016	0.129	0.157
ELSA	2016	0.075	0.313
ELTY	2016	-0.039	0.545
EMDE	2016	0.048	0.495
EMTK	2016	0.044	0.224
EPMT	2016	0.078	0.348
ERAA	2016	0.035	0.541
ERTX	2016	0.03	0.62
ESSA	2016	0	0.686
ESTI	2016	0.063	0.673
EXCL	2016	0.007	0.614
FAST	2016	0.067	0.525
FASW	2016	0.091	0.632
FISH	2016	0.08	0.68
FMII	2016	0.359	0.128
FORU	2016	-0.024	0.507
FREN	2016	-0.087	0.743
GAMA	2016	0.001	0.184
GDST	2016	0.025	0.338
GDYR	2016	0.015	0.501
GEMA	2016	0.045	0.42
GEMS	2016	0.093	0.299
GIAA	2016	0.003	0.73
GJTL	2016	0.034	0.687
GMCW	2016	-0.031	0.824
GMTD	2016	0.071	0.48
GOLD	2016	0.045	0.443
GOLL	2016	0.003	0.59
GPRA	2016	0.03	0.356
GSMF	2016	0.029	0.698

KODE	TAHUN	PROF	SOLV
GWSA	2016	0.03	0.069
HADE	2016	-0.735	0.008
H DFA	2016	0.007	0.858
HDTX	2016	-0.083	0.752
HERO	2016	0.016	0.271
HITS	2016	0.033	0.788
HMSP	2016	0.3	0.196
HOME	2016	0.001	0.214
HOTL	2016	-0.013	0.653
HRUM	2016	0.043	0.14
IATA	2016	-0.117	0.534
IBFN	2016	-0.098	0.86
ICBP	2016	0.126	0.36
ICON	2016	0.009	0.661
IDPR	2016	0.078	0.285
IGAR	2016	0.158	0.15
IIKP	2016	-0.076	0.232
IMJS	2016	0.011	0.836
IMPC	2016	0.055	0.461
INAF	2016	-0.013	0.583
INAI	2016	0.027	0.807
INDF	2016	0.064	0.465
INDR	2016	0.002	0.646
INDS	2016	0.02	0.165
INDX	2016	-0.11	0.008
INDY	2016	-0.057	0.593
INKP	2016	0.029	0.59
INPP	2016	0.035	0.207
INRU	2016	0.11	0.521
INTA	2016	-0.047	0.904
INTD	2016	0.026	0.269
INTP	2016	0.128	0.133
IPOL	2016	0.023	0.449
ISAT	2016	0.025	0.721
ITMG	2016	0.108	0.25
JAWA	2016	-0.068	0.681
JECC	2016	0.083	0.704
JGLE	2016	-0.014	0.427
JHHD	2016	0.048	0.276
JKON	2016	0.083	0.451
JKSW	2016	-0.011	2.617
JPFA	2016	0.113	0.513
JPRS	2016	-0.055	0.123
JRPT	2016	0.12	0.422

KODE	TAHUN	PROF	SOLV
JTPE	2016	0.076	0.474
KARW	2016	0.095	2.491
KBLI	2016	0.179	0.294
KBLM	2016	0.033	0.498
KBLV	2016	-0.124	0.434
KBRI	2016	-0.081	0.668
KDSI	2016	0.041	0.633
KIAS	2016	-0.136	0.183
KICI	2016	0.003	0.363
KINO	2016	0.055	0.406
KKGI	2016	0.096	0.145
KOBX	2016	-0.068	0.676
KONI	2016	-0.06	0.852
KOPI	2016	0.11	0.248
KPIG	2016	0.127	0.204
KRAS	2016	-0.046	0.533
LAMI	2016	0.029	0.129
LAPD	2016	-0.075	0.346
LINK	2016	0.162	0.216
LION	2016	0.062	0.314
LMSH	2016	0.038	0.28
LPGI	2016	0.036	0.485
LPKR	2016	0.027	0.516
LPLI	2016	-0.101	0.156
LPPF	2016	0.416	0.618
LPPS	2016	0.031	0.009
LRNA	2016	-0.092	0.189
LSIP	2016	0.063	0.192
LTLS	2016	0.02	0.703
MAIN	2016	0.074	0.531
MAMI	2016	0.023	0.255
MAPI	2016	0.02	0.7
MARI	2016	0.202	0.169
MBAP	2016	0.233	0.213
MBSS	2016	-0.114	0.243
MBTO	2016	0.012	0.379
MCOR	2016	0.002	0.805
MDIA	2016	0.219	0.254
MDKA	2016	-0.009	0.477
MDLN	2016	0.034	0.546
MEDC	2016	0.052	0.752
META	2016	0.04	0.512
MFIN	2016	0.072	0.491
MFMI	2016	0.097	0.158

KODE	TAHUN	PROF	SOLV
MGNA	2016	-0.26	0.735
MICE	2016	0.029	0.292
MIDI	2016	0.046	0.79
MIKA	2016	0.173	0.129
MIRA	2016	-0.096	0.384
MITI	2016	-0.102	0.62
MKNT	2016	0.015	0.155
MKPI	2016	0.181	0.438
MLBI	2016	0.432	0.639
MLPL	2016	0.013	0.612
MLPT	2016	0.073	0.538
MMLP	2016	0.101	0.172
MNCN	2016	0.104	0.334
MPPA	2016	0.006	0.637
MREI	2016	0.08	0.593
MSKY	2016	-0.037	0.763
MTDL	2016	0.083	0.523
MTSM	2016	-0.028	0.117
MYOH	2016	0.144	1.095
MYRX	2016	0.008	0.285
NAGA	2016	0.005	0.896
NIRO	2016	-0.008	0.216
NISP	2016	0.013	0.859
NOBU	2016	0.003	0.852
NRCA	2016	0.047	0.465
OASA	2016	-0.028	0.011
OCAP	2016	-0.263	2.142
OKAS	2016	-0.051	0.934
OMRE	2016	0.075	0.034
PADI	2016	-0.02	0.056
PANR	2016	0.001	0.669
PANS	2016	0.109	0.475
PBRX	2016	0.026	0.562
PBSA	2016	0.146	0.348
PDES	2016	0.055	0.56
PGAS	2016	0.045	0.536
PGLI	2016	0.009	0.153
PJAA	2016	0.041	0.515
PKPK	2016	-0.087	0.557
PLAS	2016	-0.055	0.413
PLIN	2016	0.158	0.502
PNBN	2016	0.013	0.828
PNBS	2016	0.002	0.116
PNIN	2016	0.088	0.169

KODE	TAHUN	PROF	SOLV
PNLF	2016	0.067	0.184
PNSE	2016	-0.001	0.453
POLY	2016	-0.051	5.056
POOL	2016	0.03	1.28
POWR	2016	0.082	0.525
PPRO	2016	0.041	0.664
PRDA	2016	0	0.305
PSAB	2016	0.026	0.599
PSDN	2016	-0.13	1.324
PSKT	2016	-0.085	0.586
PTBA	2016	0.109	0.432
PTIS	2016	-0.166	0.625
PTPP	2016	0.037	0.654
PTRO	2016	-0.02	0.567
PTSN	2016	0.018	0.238
PTSP	2016	0.016	0.532
PUDP	2016	0.043	0.38
PWON	2016	0.086	0.467
RAJA	2016	0.053	0.37
RALS	2016	0.088	0.282
RANC	2016	0.055	0.402
RBMS	2016	-0.04	0.034
RDTX	2016	0.124	0.13
RELI	2016	0.029	0.322
RICY	2016	0.011	0.68
RIMO	2016	-0.091	2.956
RMBA	2016	-0.155	0.299
ROTI	2016	0.096	0.506
RUIS	2016	0.027	0.633
SAFE	2016	2.192	4.431
SAME	2016	0.01	0.414
SCBD	2016	0.059	0.279
SCCO	2016	0.139	0.502
SCMA	2016	0.313	0.231
SDPC	2016	0.015	0.805
SDRA	2016	0.014	0.805
SGRO	2016	0.055	0.549
SHID	2016	0.001	0.344
SHIP	2016	0.062	0.513
SIMA	2016	-0.017	0.297
SIMP	2016	0.019	0.459
SMAR	2016	0.099	0.61
SMBR	2016	0.059	0.286
SMCB	2016	-0.014	0.592

KODE	TAHUN	PROF	SOLV
SMDM	2016	0.007	0.201
SMDR	2016	0.019	0.476
SMMA	2016	0.023	0.724
SMMT	2016	-0.029	0.401
SMRA	2016	0.029	0.608
SMRU	2016	-0.093	0.593
SMSM	2016	0.223	0.299
SOCI	2016	0.038	0.469
SONA	2016	-0.014	0.433
SPMA	2016	0.038	0.485
SQBB	2016	0.345	0.26
SRAJ	2016	-0.042	0.252
SRIL	2016	0.063	0.65
SRSN	2016	0.015	0.439
SSIA	2016	0.014	0.534
SSMS	2016	0.083	0.518
SUGI	2016	-0.193	0.614
SULI	2016	0.004	1.169
SUPR	2016	0.017	0.666
TALF	2016	0.034	0.147
TARA	2016	0.002	0.136
TAXI	2016	-0.072	0.712
TBIG	2016	0.055	0.931
TBLA	2016	0.049	0.728
TBMS	2016	0.056	0.777
TCID	2016	0.074	0.184
TELE	2016	0.057	0.61
TFCO	2016	0.019	0.095
TGKA	2016	0.079	0.649
TIFA	2016	0.013	0.781
TINS	2016	0.026	0.408
TIRA	2016	0.764	0.501
TIRT	2016	0.001	0.845
TKIM	2016	0.003	0.001
TLKM	2016	0.162	0.412
TMAS	2016	0.092	0.606
TMPO	2016	-0.04	0.596
TOBA	2016	0.056	0.435
TOTL	2016	0.075	0.681
TOWR	2016	0.107	0.572
TPIA	2016	0.141	0.464
TPMA	2016	0.012	0.454
TRAM	2016	-0.122	0.944
TRIL	2016	-0.048	0.071

KODE	TAHUN	PROF	SOLV
TRIM	2016	0.03	0.593
TRST	2016	0.01	0.413
TRUB	2016	-0.196	0.352
TRUS	2016	0.04	0.052
TURI	2016	0.111	0.433
ULTJ	2016	0.167	0.177
UNIC	2016	0.093	0.29
UNIT	2016	0.002	0.436
UNTR	2016	0.08	0.334
VICO	2016	0.02	0.839
VINS	2016	0.034	0.285
VIVA	2016	0.07	0.616
VOKS	2016	0.096	0.599
VRNA	2016	0.004	0.84
WAPO	2016	-0.094	0.948
WEHA	2016	-0.08	0.662
WICO	2016	0.014	0.437
WINS	2016	-0.057	0.423
WOMF	2016	0.009	0.878
WSBP	2016	0.046	0.461
WSKT	2016	0.03	0.727
YPAS	2016	-0.039	0.493
YULE	2016	-0.029	0.082
AALI	2015	0.032	0.456
ABBA	2015	-0.112	0.671
ABDA	2015	0.094	0.571
ABMM	2015	-0.016	2.989
ACES	2015	0.179	0.195
ACST	2015	0.022	0.655
ADES	2015	0.05	0.497
ADHI	2015	0.028	0.692
ADMF	2015	0.024	0.843
ADMG	2015	-0.058	0.362
ADRO	2015	0.025	0.437
AGII	2015	0.01	0.621
AGRS	2015	0.001	0.866
AHAP	2015	0.017	0.603
AIMS	2015	-0.103	0.043
AISA	2015	0.041	0.562
AKPI	2015	0.01	0.616
AKRA	2015	0.07	0.521
AKSI	2015	0	0
ALDO	2015	0.066	0.533
ALKA	2015	-0.008	0.571

KODE	TAHUN	PROF	SOLV
ALMI	2015	-0.024	0.742
ALTO	2015	-0.021	0.57
AMAG	2015	0.074	0.426
AMIN	2015	0.094	0.359
AMRT	2015	0.031	0.681
ANJT	2015	-0.018	0.276
ANTM	2015	-0.047	0.397
APEX	2015	0.028	0.935
APIC	2015	0.042	0.173
APII	2015	0.044	0.477
APLI	2015	0.006	0.282
APOL	2015	-0.491	4.204
ARII	2015	-0.074	0.767
ARNA	2015	0.05	0.375
ARTA	2015	0.004	0.166
ARTI	2015	0.007	0.312
ASBI	2015	0.057	0.675
ASDM	2015	0.03	0.831
ASGR	2015	0.146	0.414
ASJT	2015	0.046	0.574
ASMI	2015	0.016	0.597
ASRI	2015	0.037	0.647
ASRM	2015	0.045	0.807
ASSA	2015	0.012	0.705
ATIC	2015	0.026	0.692
AUTO	2015	0.023	0.293
BABP	2015	0.001	0.859
BACA	2015	0.007	0.913
BAJA	2015	-0.01	8.296
BALI	2015	0.1	0.585
BAPA	2015	0.007	0.426
BATA	2015	0.163	0.312
BBHI	2015	-0.022	0.819
BBKP	2015	0.01	0.92
BBLD	2015	0.02	0.657
BBMD	2015	0.026	0.759
BBNI	2015	0.018	0.812
BBNP	2015	0.008	0.861
BBRI	2015	0.029	0.871
BBRM	2015	-0.177	0.508
BBTN	2015	0.011	0.919
BBYB	2015	0.007	0.893
BCAP	2015	-0.002	0.732
BCIC	2015	-0.051	0.924

KODE	TAHUN	PROF	SOLV
BDMN	2015	0.013	0.818
BEKS	2015	-0.055	0.948
BEST	2015	0.046	0.343
BFIN	2015	0.055	0.659
BHIT	2015	-0.011	0.572
BIKA	2015	0.036	0.688
BIMA	2015	-0.008	3.029
BINA	2015	0.008	0.847
BIPI	2015	-0.028	0.706
BIPP	2015	0.094	0.188
BIRD	2015	0.116	0.395
BISI	2015	0.123	0.152
BJBR	2015	0.016	0.858
BJTM	2015	0.021	0.853
BKDP	2015	-0.036	0.276
BKSL	2015	0.006	0.412
BKSW	2015	0.006	0.906
BLTZ	2015	-0.045	0.396
BMAS	2015	0.008	0.841
BMRI	2015	0.023	0.809
BMSR	2015	-0.013	0.684
BMTR	2015	0.011	0.423
BNBA	2015	0.009	0.812
BNBR	2015	-0.187	1.428
BNGA	2015	0.002	0.88
BNII	2015	0.007	0.9
BOLT	2015	0.106	0.172
BPFI	2015	0.042	0.491
BPII	2015	0.107	0.336
BRAM	2015	0.043	0.368
BRNA	2015	-0.004	0.545
BRPT	2015	0.002	0.469
BSDE	2015	0.065	0.387
BSIM	2015	0.007	0.868
BSWD	2015	-0.007	0.817
BTON	2015	0.035	0.186
BTPN	2015	0.022	0.79
BUDI	2015	0.006	0.662
BUKK	2015	0.029	0.397
BUVA	2015	-0.016	0.452
BVIC	2015	0.004	0.862
BWPT	2015	-0.012	0.623
BYAN	2015	-0.087	0.816
CASS	2015	0.229	0.564

KODE	TAHUN	PROF	SOLV
CEKA	2015	0.072	0.569
CENT	2015	-0.041	0.167
CFIN	2015	0.043	0.459
CINT	2015	0.077	0.177
CKRA	2015	-0.056	0.041
CLPI	2015	0.077	0.305
CMNP	2015	0.073	0.326
CMPP	2015	-0.029	0.836
CNKO	2015	-0.095	0.548
CPIN	2015	0.074	0.491
CPRO	2015	-0.132	0.782
CSAP	2015	0.012	0.758
CTBN	2015	0.035	0.419
CTRA	2015	0.066	0.503
CTTH	2015	0.003	0.523
DAJK	2015	-0.22	0.613
DART	2015	0.031	0.403
DEFI	2015	0.012	0.017
DEWA	2015	0.001	0.397
DGIK	2015	0.002	0.482
DILD	2015	0.041	0.536
DKFT	2015	-0.024	0.041
DLTA	2015	0.185	0.182
DMAS	2015	0.171	0.106
DNAR	2015	0.007	0.791
DNET	2015	0.052	0.008
DOID	2015	-0.01	0.898
DPNS	2015	0.036	0.121
DPUM	2015	0.049	0.214
DSFI	2015	0.045	0.527
DSSA	2015	-0.004	0.471
DUTI	2015	0.074	0.242
DVLA	2015	0.078	0.293
DYAN	2015	-0.073	0.505
ECII	2015	0.017	0.074
EKAD	2015	0.121	0.251
ELSA	2015	0.086	0.402
EMDE	2015	0.051	0.448
EMTK	2015	0.105	0.121
ERAA	2015	0.029	0.589
ERTX	2015	0.099	0.677
ESSA	2015	0.018	0.341
ESTI	2015	-0.184	0.771
EXCL	2015	0	0.761

KODE	TAHUN	PROF	SOLV
FAST	2015	0.045	0.517
FASW	2015	-0.044	0.65
FISH	2015	0.033	0.795
FMII	2015	0.273	0.238
FORU	2015	0.007	0.527
FREN	2015	-0.076	0.669
GAMA	2015	0.004	0.18
GDST	2015	-0.047	0.321
GDYR	2015	-0.001	0.535
GEMA	2015	0.056	0.58
GEMS	2015	0.006	0.33
GIAA	2015	0.024	0.713
GJTL	2015	-0.018	0.692
GMTD	2015	0.093	0.565
GOLD	2015	-0.047	0.179
GPRA	2015	0.046	0.398
GREN	2015	-0.017	0.275
GSMF	2015	0.022	0.77
GWSA	2015	0.186	0.079
HADE	2015	-0.007	0.437
H DFA	2015	0.013	0.839
HEXA	2015	0.027	0.188
HITS	2015	0.023	0.857
HOME	2015	0.001	0.194
HRUM	2015	-0.05	0.098
IATA	2015	-0.102	0.464
IBST	2015	0.075	0.286
ICBP	2015	0.11	0.383
ICON	2015	0.009	0.617
IDPR	2015	0.165	0.282
IGAR	2015	0.134	0.191
IKAI	2015	-0.279	0.823
IMAS	2015	0.007	0.831
IMPC	2015	0.077	0.345
INAF	2015	0.004	0.614
INAI	2015	0.022	0.82
INCI	2015	0.1	0.091
INDF	2015	0.04	0.53
INDR	2015	0.013	0.631
INDS	2015	0.001	0.249
INDX	2015	0.01	0.011
INDY	2015	-0.036	0.613
INKP	2015	0.032	0.627
INPC	2015	0.003	0.89

KODE	TAHUN	PROF	SOLV
INPP	2015	0.023	0.194
INTA	2015	-0.054	0.88
INTD	2015	0.053	0.342
INTP	2015	0.158	0.136
IPOL	2015	0.009	0.454
ITMA	2015	0.21	0
ITMG	2015	0.054	0.292
ITTG	2015	0.072	0.042
JAWA	2015	-0.003	0.617
JECC	2015	0.002	0.729
JHHD	2015	0.014	0.312
JKON	2015	0.063	0.485
JKSW	2015	-0.087	2.661
JPFA	2015	0.031	0.644
JPRS	2015	-0.061	0.085
JRPT	2015	0.115	0.454
JSPT	2015	0.057	0.327
JTPE	2015	0.074	0.604
KBLI	2015	0.074	0.338
KBRI	2015	-0.107	0.642
KDSI	2015	0.01	0.678
KIAS	2015	-0.077	0.146
KICI	2015	-0.097	0.302
KIJA	2015	0.034	0.489
KINO	2015	0.082	0.447
KKGI	2015	0.058	0.221
KLBF	2015	0.15	0.201
KOBX	2015	-0.063	0.661
KONI	2015	-0.03	0.797
KOPI	2015	0.103	0.358
KPIG	2015	0.022	0.202
KRAH	2015	-0.014	0.669
KRAS	2015	-0.088	0.517
KREN	2015	0.082	0.245
LAMI	2015	0.24	0.139
LAPD	2015	-0.096	0.356
LEAD	2015	0	0.525
LINK	2015	0.144	0.174
LION	2015	0.072	0.289
LMPI	2015	0.005	0.494
LPGI	2015	0.035	0.428
LPKR	2015	0.025	0.542
LPLI	2015	-0.126	0
LPPF	2015	0.458	0.716

KODE	TAHUN	PROF	SOLV
LRNA	2015	-0.005	0.192
LTLS	2015	0.006	0.7
MAIN	2015	-0.016	0.609
MAMI	2015	0.003	0.249
MAPI	2015	0.003	0.686
MASA	2015	-0.045	0.423
MAYA	2015	0.014	0.903
MBAP	2015	0.318	0.324
MBSS	2015	-0.033	0.262
MBTO	2015	-0.022	0.331
MCOR	2015	0.007	0.86
MDIA	2015	0.114	0.296
MDKA	2015	-0.029	0.104
MDLN	2015	0.068	0.528
MDRN	2015	-0.025	0
META	2015	0.044	0.462
MFIN	2015	0.054	0.653
MFMI	2015	0.089	0.121
MGNA	2015	0.005	0.695
MICE	2015	0.035	0.233
MIDI	2015	0.043	0.772
MIKA	2015	0.158	0.119
MIRA	2015	-0.029	0.336
MITI	2015	-0.721	0.554
MKNT	2015	0.033	0.081
MKPI	2015	0.156	0.504
MLBI	2015	0.237	0.635
MLIA	2015	-0.022	0.844
MLPL	2015	-0.055	0.608
MLPT	2015	0.058	0.582
MMLP	2015	0.036	0.204
MNCN	2015	0.088	0.339
MPPA	2015	0.029	0.559
MREI	2015	0.094	0.566
MSKY	2015	-0.118	0.789
MTDL	2015	0.093	0.557
MTFN	2015	-0.15	0.283
MTLA	2015	0.066	0.389
MTSM	2015	-0.053	0.126
MYOH	2015	0.153	0.421
MYOR	2015	0.11	0.542
MYTX	2015	-0.136	1.292
NAGA	2015	0.005	0.895
NELY	2015	0.067	0.145

KODE	TAHUN	PROF	SOLV
NIPS	2015	0.02	0.607
NIRO	2015	-0.009	0.122
NISP	2015	0.012	0.864
NOBU	2015	0.003	0.823
NRCA	2015	0.099	0.455
OCAP	2015	-0.303	1.67
OKAS	2015	-0.094	0.893
OMRE	2015	-0.028	0.207
PADI	2015	0.006	0.131
PALM	2015	-0.012	0.641
PANR	2015	0.029	0.763
PANS	2015	0.044	0.283
PBRX	2015	0.019	0.513
PDES	2015	0.017	0.547
PEGE	2015	0.082	0.266
PGAS	2015	0.062	0.535
PICO	2015	0.025	0.592
PJAA	2015	0.092	0.429
PKPK	2015	-0.362	0.51
PLAS	2015	-0.029	0.338
PLIN	2015	0.06	0.485
PNBN	2015	0.009	0.832
PNIN	2015	0.055	0.231
PNLF	2015	0.053	0.213
PNSE	2015	0.036	0.346
POLY	2015	-0.077	4.98
POOL	2015	0.053	0.139
PPRO	2015	0.056	0.527
PSAB	2015	0.038	0.617
PSDN	2015	-0.069	0.477
PSKT	2015	-0.157	0.702
PTBA	2015	0.121	0.45
PTIS	2015	-0.218	0.487
PTPP	2015	0.044	0.732
PTRO	2015	-0.03	0.581
PTSN	2015	0.002	0.227
PTSP	2015	-0.005	0.534
PUDP	2015	0.062	0.304
PWON	2015	0.075	0.496
PYFA	2015	0.019	0.367
RAJA	2015	0.061	0.445
RALS	2015	0.073	0.271
RANC	2015	-0.028	0.462
RBMS	2015	-0.017	0.077

KODE	TAHUN	PROF	SOLV
RDTX	2015	0.138	0.151
RICY	2015	0.011	0.666
RODA	2015	0.148	0.224
ROTI	2015	0.1	0.561
RUIS	2015	0.038	0.69
SAFE	2015	0.118	8.308
SAME	2015	0.047	0.384
SCBD	2015	0.029	0.321
SCCO	2015	0.09	0.48
SCMA	2015	0.333	0.252
SCPI	2015	0.009	0.093
SDMU	2015	0.002	0.478
SDPC	2015	0.019	0.788
SGRO	2015	0.035	0.532
SHID	2015	0	0.353
SIDO	2015	0.156	0.071
SILO	2015	0.021	0.417
SIMP	2015	0.011	0.453
SIPD	2015	-0.161	0.673
SKBM	2015	0.053	0.55
SKLT	2015	0.053	0.597
SMAR	2015	-0.016	0.682
SMBR	2015	0.108	0.098
SMCB	2015	0.01	0.512
SMDM	2015	0.024	0.223
SMDR	2015	0.017	0.489
SMGR	2015	0.119	0.281
SMMA	2015	-0.017	0.676
SMMT	2015	-0.085	0.44
SMRA	2015	0.057	0.599
SMRU	2015	-0.101	0.534
SMSM	2015	0.208	0.351
SOCI	2015	0.08	0.457
SONA	2015	0.032	0.376
SPMA	2015	-0.019	0.636
SQBB	2015	0.324	0.237
SRAJ	2015	-0.079	0.393
SRIL	2015	0.071	0.647
SRSN	2015	0.027	0.408
SSIA	2015	0.059	0.484
SSMS	2015	0.084	0.565
STAR	2015	0	0.328
STTP	2015	0.097	0.474
SULI	2015	0.004	1.254

KODE	TAHUN	PROF	SOLV
SUPR	2015	0.01	0.65
TALF	2015	0.078	0.193
TARA	2015	0.001	0.192
TAXI	2015	0.011	0.681
TBIG	2015	0.063	0.93
TBLA	2015	0.022	0.69
TBMS	2015	0.017	0.834
TCID	2015	0.262	0.176
TELE	2015	0.052	0.605
TFCO	2015	-0.005	0.094
TGKA	2015	0.074	0.681
TIFA	2015	0.015	0.78
TINS	2015	0.011	0.421
TIRA	2015	0.468	0.621
TIRT	2015	0.002	0.881
TKIM	2015	0.001	0.001
TLKM	2015	0.14	0.438
TMAS	2015	0.178	0.543
TMPO	2015	0.008	0.563
TOBA	2015	0.091	0.451
TOTL	2015	0.067	0.696
TOTO	2015	0.117	0.389
TOWR	2015	0.138	0.641
TPIA	2015	0.014	0.524
TPMA	2015	0.015	0.506
TRAM	2015	-0.372	0.859
TRIM	2015	0.026	0.541
TRIS	2015	0.065	0.427
TRST	2015	0.008	0.417
TRUB	2015	-0.829	0.263
TRUS	2015	0.033	0.094
TSPC	2015	0.084	0.31
TURI	2015	0.067	0.454
ULTJ	2015	0.148	0.21
UNIT	2015	0.001	0.472
UNSP	2015	-0.031	0.802
UNTR	2015	0.045	0.364
VICO	2015	0.048	0.045
VINS	2015	0.081	0.219
VOKS	2015	0	0.668
VRNA	2015	0.001	0.85
WAPO	2015	0.002	0.856
WEHA	2015	-0.109	0.642
WICO	2015	0.013	0.412

KODE	TAHUN	PROF	SOLV
WIIM	2015	0.098	0.297
WIKA	2015	0.036	0.723
WINS	2015	-0.022	0.43
WOMF	2015	0.003	0.858
WSKT	2015	0.035	0.68
WTON	2015	0.039	0.492
YPAS	2015	-0.035	0.461
ZBRA	2015	-0.384	0.786

Keterangan :

Prof = Profitabilitas

Solv = Solvabilitas

Lampiran 3

Variabel Independen -Opini Audit, Kompleksitas Operasi Perusahaan, dan Variabel Dependen- *Audit Delay* Tahun 2015-2015

KODE	TAHUN	OPINI	KOP	AUDELAY
ABBA	2016	0	6	82
ABDA	2016	0	1	59
ABMM	2016	0	6	90
ACES	2016	0	1	87
ACST	2016	0	4	51
ADES	2016	0	0	84
ADHI	2016	0	3	45
ADMF	2016	0	0	39
ADMG	2016	0	3	75
ADRO	2016	0	2	58
AGII	2016	0	3	61
AGRS	2016	0	0	77
AHAP	2016	0	0	81
AIMS	2016	0	0	87
AKPI	2016	0	2	82
AKRA	2016	0	14	63
AKSI	2016	0	1	12
ALTO	2016	0	1	150
AMAG	2016	0	0	83
AMIN	2016	0	0	103
AMRT	2016	0	4	47
ANJT	2016	0	8	67
APEX	2016	0	4	151
APIC	2016	0	4	84
APLN	2016	0	40	117
APOL	2016	1	23	90
ARGO	2016	0	1	101
ARII	2016	0	7	89
ARNA	2016	0	4	68
ARTA	2016	0	1	77
ARTO	2016	0	0	87
ASBI	2016	0	1	75
ASDM	2016	0	0	89
ASGR	2016	0	2	51
ASJT	2016	0	0	87
ASMI	2016	0	0	81
ASRI	2016	0	14	82

KODE	TAHUN	OPINI	KOP	AUDELAY
ASSA	2016	0	3	89
ATIC	2016	0	9	89
AUTO	2016	0	14	51
BABP	2016	0	0	62
BACA	2016	0	0	89
BAJA	2016	0	0	75
BALI	2016	0	2	89
BAPA	2016	0	2	80
BATA	2016	0	0	90
BAYU	2016	0	7	74
BBHI	2016	0	0	80
BBKP	2016	0	2	89
BBLD	2016	0	0	81
BBMD	2016	0	1	80
BBNI	2016	0	5	20
BBNP	2016	0	0	59
BBRM	2016	0	1	33
BBTN	2016	0	0	41
BBYB	2016	0	0	30
BCAP	2016	0	7	84
BCIC	2016	0	0	59
BDMN	2016	0	3	55
BEKS	2016	0	0	77
BEST	2016	0	2	82
BFIN	2016	0	0	48
BGTG	2016	0	0	59
BIKA	2016	0	4	89
BIMA	2016	0	0	87
BINA	2016	0	0	80
BIPI	2016	1	5	161
BIPP	2016	0	6	80
BIRD	2016	0	15	87
BISI	2016	0	3	89
BJBR	2016	0	3	61
BJTM	2016	0	0	7
BKDP	2016	0	2	87
BKSW	2016	0	0	30
BLTZ	2016	0	1	84
BMAS	2016	0	0	74
BMSR	2016	0	4	87
BMTR	2016	0	9	98
BNBA	2016	0	0	80
BNBR	2016	0	15	81
BNGA	2016	0	1	48

KODE	TAHUN	OPINI	KOP	AUDELAY
BNI	2016	0	2	45
BNLI	2016	0	1	47
BOGA	2016	0	0	89
BOLT	2016	0	0	45
BPFI	2016	0	0	37
BPII	2016	0	2	70
BRAM	2016	0	2	82
BRMS	2016	0	11	75
BRNA	2016	0	5	87
BSDE	2016	0	26	48
BSIM	2016	0	0	77
BSSR	2016	0	1	39
BSWD	2016	0	0	87
BTEK	2016	0	3	91
BTON	2016	0	0	83
BTPN	2016	0	1	48
BUDI	2016	0	3	80
BUKK	2016	0	5	77
BUMI	2016	0	24	77
BUVA	2016	0	8	84
BVIC	2016	0	1	58
BWPT	2016	0	9	84
BYAN	2016	0	13	90
CASA	2016	0	8	90
CASS	2016	0	8	62
CENT	2016	0	1	87
CFIN	2016	0	0	48
CINT	2016	0	7	82
CITA	2016	0	2	68
CKRA	2016	0	7	109
CLPI	2016	0	1	84
CMNP	2016	0	6	88
CNKO	2016	0	1	74
COWL	2016	0	4	77
CPIN	2016	0	10	89
CPRO	2016	0	8	90
CSAP	2016	0	12	75
CTBN	2016	0	6	81
CTRA	2016	0	10	89
CTTH	2016	0	0	76
DAJK	2016	1	3	69
DART	2016	0	5	87
DAYA	2016	0	0	84
DEFI	2016	0	0	75

KODE	TAHUN	OPINI	KOP	AUDELAY
DEWA	2016	0	3	75
DGIK	2016	0	3	112
DILD	2016	0	8	87
DKFT	2016	0	4	77
DMAS	2016	0	1	44
DNAR	2016	0	0	31
DNET	2016	0	1	87
DOID	2016	0	3	75
DPNS	2016	0	1	80
DPUM	2016	0	0	103
DSFI	2016	0	1	77
DSSA	2016	0	6	84
DUTI	2016	0	23	48
DVLA	2016	0	0	69
DYAN	2016	0	4	82
ECII	2016	0	2	82
EKAD	2016	0	2	77
ELSA	2016	0	8	39
ELTY	2016	0	16	164
EMDE	2016	0	6	83
EMTK	2016	0	23	89
EPMT	2016	0	6	66
ERAA	2016	0	10	80
ERTX	2016	0	2	87
ESSA	2016	0	2	89
ESTI	2016	0	2	82
EXCL	2016	0	0	31
FAST	2016	0	0	75
FASW	2016	0	0	52
FISH	2016	0	3	87
FMII	2016	0	2	87
FORU	2016	0	3	68
FREN	2016	0	2	87
GAMA	2016	0	20	89
GDST	2016	0	0	81
GDYR	2016	0	0	89
GEMA	2016	0	3	82
GEMS	2016	0	8	58
GIAA	2016	0	7	70
GJTL	2016	0	1	84
GMCW	2016	0	1	90
GMTD	2016	0	2	48
GOLD	2016	0	2	77
GOLL	2016	0	3	91

KODE	TAHUN	OPINI	KOP	AUDELAY
GPRA	2016	0	7	87
GSMF	2016	0	8	94
GWSA	2016	0	3	90
HADE	2016	1	0	90
H DFA	2016	0	0	91
HDTX	2016	0	2	67
HERO	2016	0	0	61
HITS	2016	0	2	82
HMSP	2016	0	8	66
HOME	2016	0	1	76
HOTL	2016	0	1	152
HRUM	2016	0	4	90
IATA	2016	0	1	75
IBFN	2016	0	0	69
ICBP	2016	0	9	80
ICON	2016	0	2	89
IDPR	2016	0	1	84
IGAR	2016	0	1	48
IJKP	2016	0	2	87
IMJS	2016	0	2	82
IMPC	2016	0	10	84
INAF	2016	0	1	59
INAI	2016	0	5	83
INDF	2016	0	20	80
INDR	2016	0	8	82
INDS	2016	0	3	84
INDX	2016	0	3	68
INDY	2016	0	14	68
INKP	2016	0	13	84
INPP	2016	0	12	83
INRU	2016	0	0	74
INTA	2016	0	6	70
INTD	2016	0	1	77
INTP	2016	0	5	73
IPOL	2016	0	2	84
ISAT	2016	0	5	74
ITMG	2016	0	10	54
JAWA	2016	0	12	84
JECC	2016	0	1	87
JGLE	2016	0	2	102
JIHD	2016	0	4	76
JKON	2016	0	5	84
JKSW	2016	0	0	90
JPFA	2016	0	6	58

KODE	TAHUN	OPINI	KOP	AUDELAY
JPRS	2016	0	0	83
JRPT	2016	0	8	89
JTPE	2016	0	3	80
KARW	2016	0	3	90
KBLI	2016	0	0	81
KBLM	2016	0	2	84
KBLV	2016	0	18	82
KBRI	2016	0	2	90
KDSI	2016	0	1	88
KIAS	2016	0	2	90
KICI	2016	0	0	69
KINO	2016	0	4	80
KKGI	2016	0	11	63
KOBX	2016	0	3	82
KONI	2016	0	1	84
KOPI	2016	0	1	83
KPIG	2016	0	8	73
KRAS	2016	0	11	58
LAMI	2016	0	5	77
LAPD	2016	0	2	80
LINK	2016	0	1	76
LION	2016	0	1	75
LMSH	2016	0	0	75
LPGI	2016	0	1	80
LPKR	2016	0	14	58
LPLI	2016	0	7	81
LPPF	2016	0	0	45
LPPS	2016	0	0	84
LRNA	2016	0	0	90
LSIP	2016	0	8	52
LTLS	2016	0	16	81
MAIN	2016	0	0	89
MAMI	2016	0	3	90
MAPI	2016	0	23	87
MARI	2016	0	3	41
MBAP	2016	0	3	75
MBSS	2016	0	2	61
MBTO	2016	0	2	80
MCOR	2016	0	0	90
MDIA	2016	0	2	84
MDKA	2016	0	1	80
MDLN	2016	0	10	62
MEDC	2016	0	48	91
META	2016	0	5	90

KODE	TAHUN	OPINI	KOP	AUDELAY
MFIN	2016	0	0	77
MFMI	2016	0	0	75
MGNA	2016	0	0	41
MICE	2016	0	2	82
MIDI	2016	0	0	45
MIKA	2016	0	4	77
MIRA	2016	0	6	80
MITI	2016	0	1	87
MKNT	2016	0	3	87
MKPI	2016	0	2	48
MLBI	2016	0	1	59
MLPL	2016	0	9	87
MLPT	2016	0	4	63
MMLP	2016	0	2	82
MNCN	2016	0	10	98
MPPA	2016	0	1	80
MREI	2016	0	0	80
MSKY	2016	0	1	96
MTDL	2016	0	5	87
MTSM	2016	0	1	87
MYOH	2016	0	4	59
MYRX	2016	0	1	89
NAGA	2016	0	0	73
NIRO	2016	0	3	87
NISP	2016	0	0	25
NOBU	2016	0	0	75
NRCA	2016	0	1	90
OASA	2016	0	1	75
OCAP	2016	0	2	87
OKAS	2016	0	4	116
OMRE	2016	0	8	87
PADI	2016	0	0	66
PANR	2016	0	4	89
PANS	2016	0	2	44
PBRX	2016	0	11	87
PBSA	2016	0	0	87
PDES	2016	0	3	87
PGAS	2016	0	6	63
PGLI	2016	0	5	75
PJAA	2016	0	4	89
PKPK	2016	0	0	89
PLAS	2016	0	3	82
PLIN	2016	0	5	59
PNBN	2016	0	3	48

KODE	TAHUN	OPINI	KOP	AUDELAY
PNBS	2016	0	0	48
PNIN	2016	0	3	90
PNLF	2016	0	2	69
PNSE	2016	0	4	77
POLY	2016	0	3	77
POOL	2016	0	4	90
POWR	2016	0	2	75
PPRO	2016	0	1	77
PRDA	2016	0	0	59
PSAB	2016	0	1	55
PSDN	2016	0	3	87
PSKT	2016	0	13	70
PTBA	2016	0	9	67
PTIS	2016	0	1	96
PTPP	2016	0	5	45
PTRO	2016	0	4	67
PTSN	2016	0	3	87
PTSP	2016	0	2	84
PUDP	2016	0	6	75
PWON	2016	0	8	84
RAJA	2016	0	1	63
RALS	2016	0	0	77
RANC	2016	0	1	77
RBMS	2016	0	2	76
RDTX	2016	0	5	87
RELI	2016	0	0	87
RICY	2016	0	14	81
RIMO	2016	0	3	89
RMBA	2016	0	5	73
ROTI	2016	0	2	68
RUIS	2016	0	2	82
SAFE	2016	1	10	150
SAME	2016	0	5	53
SCBD	2016	0	21	76
SCCO	2016	0	3	77
SCMA	2016	0	8	89
SDPC	2016	0	0	51
SDRA	2016	0	0	54
SGRO	2016	0	15	83
SHID	2016	0	1	84
SHIP	2016	0	1	68
SIMA	2016	0	0	70
SIMP	2016	0	2	52
SMAR	2016	0	16	51

KODE	TAHUN	OPINI	KOP	AUDELAY
SMBR	2016	0	1	45
SMCB	2016	0	10	54
SMDM	2016	0	10	54
SMDR	2016	0	16	87
SMMA	2016	0	26	91
SMMT	2016	0	5	84
SMRA	2016	0	12	84
SMRU	2016	0	3	87
SMSM	2016	0	5	89
SOCI	2016	0	11	87
SONA	2016	0	3	80
SPMA	2016	0	0	89
SQBB	2016	0	0	89
SRAJ	2016	0	7	82
SRIL	2016	0	2	69
SRSN	2016	0	0	77
SSIA	2016	0	9	90
SSMS	2016	0	6	89
SUGI	2016	0	6	126
SULI	2016	0	6	83
SUPR	2016	0	4	87
TALF	2016	0	0	81
TARA	2016	0	4	87
TAXI	2016	0	15	89
TBIG	2016	0	18	68
TBLA	2016	0	12	70
TBMS	2016	0	0	77
TCID	2016	0	0	63
TELE	2016	0	8	38
TFCO	2016	0	0	82
TGKA	2016	0	2	82
TIFA	2016	0	0	58
TINS	2016	0	8	59
TIRA	2016	0	3	103
TIRT	2016	0	0	83
TKIM	2016	0	9	84
TLKM	2016	0	12	62
TMAS	2016	0	4	89
TMPO	2016	0	2	77
TOBA	2016	0	5	90
TOTL	2016	0	4	63
TOWR	2016	0	2	53
TPIA	2016	0	3	68
TPMA	2016	0	1	80

KODE	TAHUN	OPINI	KOP	AUDELAY
TRAM	2016	0	10	87
TRIL	2016	0	1	91
TRIM	2016	0	1	87
TRST	2016	0	2	77
TRUB	2016	0	3	90
TRUS	2016	0	0	83
TURI	2016	0	11	58
ULTJ	2016	0	5	82
UNIC	2016	0	7	89
UNIT	2016	0	1	83
UNTR	2016	0	9	51
VICO	2016	0	5	91
VINS	2016	0	0	80
VIVA	2016	0	6	87
VOKS	2016	0	5	77
VRNA	2016	0	0	48
WAPO	2016	0	0	81
WEHA	2016	0	6	87
WICO	2016	0	1	82
WINS	2016	0	14	61
WOMF	2016	0	0	59
WSBP	2016	0	0	33
WSKT	2016	0	5	45
YPAS	2016	0	0	70
YULE	2016	0	0	87
AALI	2015	0	44	51
ABBA	2015	0	12	87
ABDA	2015	0	1	60
ABMM	2015	0	7	83
ACES	2015	0	1	89
ACST	2015	0	4	51
ADES	2015	0	0	87
ADHI	2015	0	5	53
ADMF	2015	0	0	14
ADMG	2015	0	3	87
ADRO	2015	0	2	60
AGII	2015	0	2	90
AGRS	2015	0	0	75
AHAP	2015	0	0	83
AIMS	2015	0	0	87
AISA	2015	0	6	96
AKPI	2015	0	1	76
AKRA	2015	0	14	67
AKSI	2015	0	1	75

KODE	TAHUN	OPINI	KOP	AUDELAY
ALDO	2015	0	2	77
ALKA	2015	0	5	87
ALMI	2015	0	0	87
ALTO	2015	0	2	140
AMAG	2015	0	1	110
AMIN	2015	0	0	90
AMRT	2015	0	4	70
ANJT	2015	0	10	67
ANTM	2015	0	9	60
APEX	2015	0	4	168
APIC	2015	0	3	82
APII	2015	0	1	60
APLI	2015	0	0	87
APOL	2015	1	23	88
ARII	2015	0	7	89
ARNA	2015	0	4	60
ARTA	2015	0	1	76
ARTI	2015	0	4	147
ASBI	2015	0	1	77
ASDM	2015	0	0	87
ASGR	2015	0	2	50
ASJT	2015	0	0	52
ASMI	2015	0	0	83
ASRI	2015	0	7	88
ASRM	2015	0	1	87
ASSA	2015	0	3	89
ATIC	2015	0	9	87
AUTO	2015	0	14	51
BABP	2015	0	0	69
BACA	2015	0	0	82
BAJA	2015	0	0	77
BALI	2015	0	2	80
BAPA	2015	0	2	60
BATA	2015	0	0	87
BBHI	2015	0	0	64
BBKP	2015	0	2	73
BBLD	2015	0	0	83
BBMD	2015	0	0	80
BBNI	2015	0	5	25
BBNP	2015	0	0	54
BBRI	2015	0	4	29
BBRM	2015	0	1	70
BBTN	2015	0	0	29
BBYB	2015	0	0	46

KODE	TAHUN	OPINI	KOP	AUDELAY
BCAP	2015	0	7	88
BCIC	2015	0	0	77
BDMN	2015	0	3	60
BEKS	2015	0	0	118
BEST	2015	0	2	83
BFIN	2015	0	0	46
BHIT	2015	0	9	90
BIKA	2015	0	4	87
BIMA	2015	0	0	85
BINA	2015	0	0	77
BIPI	2015	1	4	172
BIPP	2015	0	6	80
BIRD	2015	0	15	87
BISI	2015	0	3	87
BJBR	2015	0	3	85
BJTM	2015	0	0	7
BKDP	2015	0	2	87
BKSL	2015	0	8	83
BKSW	2015	0	0	11
BLTZ	2015	0	1	89
BMAS	2015	0	0	87
BMRI	2015	0	11	28
BMSR	2015	0	5	83
BMTR	2015	0	7	89
BNBA	2015	0	0	83
BNBR	2015	0	19	82
BNGA	2015	0	1	83
BNII	2015	0	2	54
BOLT	2015	0	0	66
BPFI	2015	0	0	77
BPII	2015	0	3	80
BRAM	2015	0	2	81
BRNA	2015	0	5	89
BRPT	2015	0	9	87
BSDE	2015	0	26	43
BSIM	2015	0	0	111
BSWD	2015	0	0	75
BTON	2015	0	0	83
BTPN	2015	0	1	60
BUDI	2015	0	3	80
BUKK	2015	0	4	73
BUVA	2015	0	8	81
BVIC	2015	0	1	88
BWPT	2015	0	9	88

KODE	TAHUN	OPINI	KOP	AUDELAY
BYAN	2015	0	16	90
CASS	2015	0	8	88
CEKA	2015	0	0	75
CENT	2015	0	1	82
CFIN	2015	0	0	49
CINT	2015	0	6	73
CKRA	2015	0	7	104
CLPI	2015	0	1	87
CMNP	2015	0	5	89
CMPP	2015	0	5	90
CNKO	2015	0	1	74
CPIN	2015	0	11	88
CPRO	2015	0	8	88
CSAP	2015	0	12	60
CTBN	2015	0	6	80
CTRA	2015	0	10	83
CTIH	2015	0	0	77
DAJK	2015	1	3	119
DART	2015	0	6	88
DEFI	2015	0	0	73
DEWA	2015	0	2	63
DGIK	2015	0	3	83
DILD	2015	0	7	89
DKFT	2015	0	4	22
DLTA	2015	0	1	88
DMAS	2015	0	1	42
DNAR	2015	0	0	36
DNET	2015	0	1	83
DOID	2015	0	3	66
DPNS	2015	0	1	89
DPUM	2015	0	0	89
DSFI	2015	0	1	83
DSSA	2015	0	6	89
DUTI	2015	0	25	43
DVLA	2015	0	1	67
DYAN	2015	0	4	83
ECII	2015	0	1	89
EKAD	2015	0	1	77
ELSA	2015	0	8	42
EMDE	2015	0	6	87
EMTK	2015	0	25	88
ERAA	2015	0	12	82
ERTX	2015	0	2	87
ESSA	2015	0	2	83

KODE	TAHUN	OPINI	KOP	AUDELAY
ESTI	2015	0	2	83
EXCL	2015	0	2	28
FAST	2015	0	0	81
FASW	2015	0	0	87
FISH	2015	0	3	88
FMI	2015	0	2	82
FORU	2015	0	3	87
FREN	2015	0	2	88
GAMA	2015	0	3	87
GDST	2015	0	0	80
GDYR	2015	0	0	87
GEMA	2015	0	3	81
GEMS	2015	0	7	47
GIAA	2015	0	7	43
GJTL	2015	0	1	87
GMTD	2015	0	2	50
GOLD	2015	0	1	74
GPRA	2015	0	7	87
GREN	2015	0	2	83
GSMF	2015	0	8	89
GWSA	2015	0	3	88
HADE	2015	0	1	81
H DFA	2015	0	0	57
HEXA	2015	0	0	178
HITS	2015	0	1	87
HOME	2015	0	1	82
HRUM	2015	0	6	89
IATA	2015	0	1	80
IBST	2015	0	0	83
ICBP	2015	0	9	82
ICON	2015	0	2	89
IDPR	2015	0	1	80
IGAR	2015	0	1	50
IKAI	2015	0	1	88
IMAS	2015	0	9	60
IMPC	2015	0	9	87
INAF	2015	0	1	56
INAI	2015	0	5	87
INCI	2015	0	0	70
INDF	2015	0	20	82
INDR	2015	0	8	88
INDS	2015	0	3	87
INDX	2015	0	5	82
INDY	2015	0	14	75

KODE	TAHUN	OPINI	KOP	AUDELAY
INKP	2015	0	13	83
INPC	2015	0	1	81
INPP	2015	0	11	77
INTA	2015	0	6	108
INTD	2015	0	1	67
INTP	2015	0	5	69
IPOL	2015	0	2	82
ITMA	2015	0	0	136
ITMG	2015	0	9	49
ITTG	2015	0	2	88
JAWA	2015	0	12	87
JECC	2015	0	1	83
JHHD	2015	0	4	83
JKON	2015	0	5	83
JKSW	2015	0	0	87
JPFA	2015	0	6	53
JPRS	2015	0	0	81
JRPT	2015	0	8	60
JSPT	2015	0	10	87
JTPE	2015	0	3	89
KBLI	2015	0	0	80
KBRI	2015	0	2	87
KDSI	2015	0	1	57
KIAS	2015	0	2	74
KICI	2015	0	0	87
KIJA	2015	0	8	87
KINO	2015	0	7	74
KKGI	2015	0	10	41
KLBF	2015	0	16	70
KOBX	2015	0	3	82
KONI	2015	0	1	87
KOPI	2015	0	1	83
KPIG	2015	0	9	70
KRAH	2015	0	1	70
KRAS	2015	0	11	60
KREN	2015	0	2	89
LAMI	2015	0	5	87
LAPD	2015	0	2	77
LEAD	2015	0	0	70
LINK	2015	0	2	76
LION	2015	0	1	83
LMPI	2015	0	0	76
LPGI	2015	0	1	87
LPKR	2015	0	14	57

KODE	TAHUN	OPINI	KOP	AUDELAY
LPLI	2015	0	7	77
LPPF	2015	0	0	46
LRNA	2015	0	0	94
LTLS	2015	0	16	89
MAIN	2015	0	4	83
MAMI	2015	0	3	87
MAPI	2015	0	25	87
MASA	2015	0	5	83
MAYA	2015	0	0	87
MBAP	2015	0	2	69
MBSS	2015	0	5	74
MBTO	2015	0	2	80
MCOR	2015	0	0	55
MDIA	2015	0	2	115
MDKA	2015	0	1	74
MDLN	2015	0	12	77
MDRN	2015	0	5	137
META	2015	0	5	83
MFIN	2015	0	0	82
MFMI	2015	0	0	53
MGNA	2015	0	0	49
MICE	2015	0	2	83
MIDI	2015	0	0	69
MIKA	2015	0	4	81
MIRA	2015	0	7	82
MTI	2015	0	1	87
MKNT	2015	0	3	83
MKPI	2015	0	2	48
MLBI	2015	0	1	73
MLIA	2015	0	2	87
MLPL	2015	0	16	89
MLPT	2015	0	2	60
MMLP	2015	0	1	63
MNCN	2015	0	15	88
MPPA	2015	0	1	75
MREI	2015	0	0	87
MSKY	2015	0	0	88
MTDL	2015	0	5	87
MTFN	2015	0	6	181
MTLA	2015	0	5	82
MTSM	2015	0	1	89
MYOH	2015	0	4	63
MYOR	2015	0	4	81
MYTX	2015	0	1	80

KODE	TAHUN	OPINI	KOP	AUDELAY
NAGA	2015	0	0	73
NELY	2015	0	2	83
NIPS	2015	0	2	83
NIRO	2015	0	6	90
NISP	2015	0	0	85
NOBU	2015	0	0	75
NRCA	2015	0	1	111
OCAP	2015	0	2	87
OKAS	2015	0	4	87
OMRE	2015	0	6	82
PADI	2015	0	0	50
PALM	2015	0	13	61
PANR	2015	0	27	88
PANS	2015	0	2	29
PBRX	2015	0	10	75
PDES	2015	0	2	87
PEGE	2015	0	0	50
PGAS	2015	0	6	70
PICO	2015	0	0	83
PJAA	2015	0	7	57
PKPK	2015	0	0	110
PLAS	2015	0	3	82
PLIN	2015	0	6	85
PNBN	2015	0	3	50
PNIN	2015	0	5	90
PNLF	2015	0	2	67
PNSE	2015	0	4	73
POLY	2015	0	3	73
POOL	2015	0	2	89
PPRO	2015	0	2	51
PSAB	2015	0	1	103
PSDN	2015	0	3	88
PSKT	2015	0	13	74
PTBA	2015	0	9	60
PTIS	2015	1	1	149
PTPP	2015	0	3	60
PTRO	2015	0	3	74
PTSN	2015	0	3	74
PTSP	2015	0	2	83
PUDP	2015	0	9	74
PWON	2015	0	8	83
PYFA	2015	0	0	80
RAJA	2015	0	5	75
RALS	2015	0	0	76

KODE	TAHUN	OPINI	KOP	AUDELAY
RANC	2015	0	1	60
RBMS	2015	0	1	76
RDTX	2015	0	3	74
RICY	2015	0	14	77
RODA	2015	0	9	77
ROTI	2015	0	0	83
RUIS	2015	0	2	80
SAFE	2015	1	9	77
SAME	2015	0	5	80
SCBD	2015	0	20	83
SCCO	2015	0	3	77
SCMA	2015	0	8	81
SCPI	2015	0	0	108
SDMU	2015	0	2	111
SDPC	2015	0	0	49
SGRO	2015	0	14	83
SHID	2015	0	1	73
SIDO	2015	0	3	82
SILO	2015	0	20	56
SIMP	2015	0	4	40
SIPD	2015	0	4	129
SKBM	2015	0	9	88
SKLT	2015	0	3	87
SMAR	2015	0	18	49
SMBR	2015	0	0	46
SMCB	2015	0	6	53
SMDM	2015	0	10	76
SMDR	2015	0	14	87
SMGR	2015	0	15	46
SMMA	2015	0	26	89
SMMT	2015	0	5	89
SMRA	2015	0	11	82
SMRU	2015	0	3	89
SMSM	2015	0	5	88
SOCI	2015	0	10	83
SONA	2015	0	3	80
SPMA	2015	0	0	87
SQBB	2015	0	0	81
SRAJ	2015	0	7	74
SRIL	2015	0	3	81
SRSN	2015	0	0	70
SSIA	2015	0	10	111
SSMS	2015	0	8	90
STAR	2015	0	6	87

KODE	TAHUN	OPINI	KOP	AUDELAY
STTP	2015	0	2	80
SULI	2015	0	6	83
SUPR	2015	0	3	83
TALF	2015	0	0	77
TARA	2015	0	4	87
TAXI	2015	0	15	87
TBIG	2015	0	9	67
TBLA	2015	0	12	83
TBMS	2015	0	0	81
TCID	2015	0	0	62
TELE	2015	0	8	48
TFCO	2015	0	0	81
TGKA	2015	0	2	81
TIFA	2015	0	0	67
TINS	2015	0	13	61
TIRA	2015	0	3	82
TIRT	2015	0	0	82
TKIM	2015	0	9	83
TLKM	2015	0	10	57
TMAS	2015	0	4	81
TMPO	2015	0	2	73
TOBA	2015	0	4	82
TOTL	2015	0	4	75
TOTO	2015	0	0	88
TOWR	2015	0	2	82
TPIA	2015	0	3	82
TPMA	2015	0	1	83
TRAM	2015	0	11	87
TRIM	2015	0	1	87
TRIS	2015	0	6	73
TRST	2015	0	2	73
TRUB	2015	0	3	83
TRUS	2015	0	0	80
TSPC	2015	0	14	77
TURI	2015	0	11	60
ULTJ	2015	0	5	88
UNIT	2015	0	1	80
UNSP	2015	0	14	83
UNTR	2015	0	9	51
VICO	2015	0	4	90
VINS	2015	0	0	56
VOKS	2015	0	5	97
VRNA	2015	0	0	49
WAPO	2015	0	0	76

KODE	TAHUN	OPINI	KOP	AUDELAY
WEHA	2015	0	6	87
WICO	2015	0	1	83
WIIM	2015	0	2	77
WIKA	2015	0	6	81
WINS	2015	0	13	62
WOMF	2015	0	0	53
WSKT	2015	0	10	36
WTON	2015	0	3	53
YPAS	2015	0	0	69
ZBRA	2015	1	1	87

Keterangan :

Opini = Opini Audit

0 = WTP

1 = Selain WTP

KOP = Kompleksitas Operasi Perusahaan

AUDELAY = *Audit Delay*

Lampiran 4

LAMPIRAN SPSS

1. Descriptive Statistics

	N	Minimum	Maximum	Mean	Median	Std. Deviation
Audit Delay	839	7	181	77.23	81.00	19.722
Profitabilitas	839	-.83	2.19	.0268	.0230	.12991
Solvabilitas	839	.00	8.31	.5671	.5040	.61041
Opini Audit	839	0	1	.01	.00	.114
Kompleksitas Operasi Perusahaan	839	0	48	4.39	2.00	5.561
Valid N (listwise)	839					

2. Asumsi Klasik

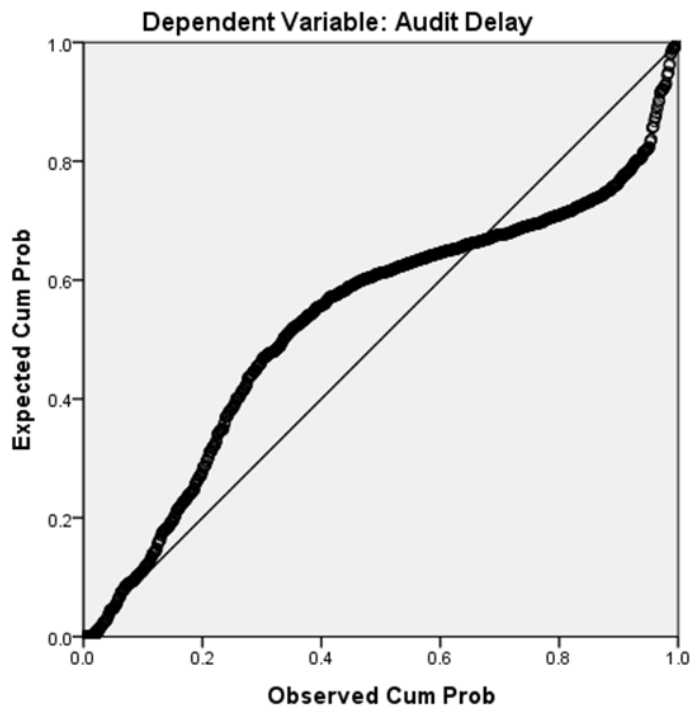
a. Uji Normalitas

		Unstandardized Residual
N		839
Normal Parameters ^{a,b}	Mean	.0614992
	Std. Deviation	.19657065
	Absolute	.045
Most Extreme Differences	Positive	.036
	Negative	-.045
Kolmogorov-Smirnov Z		1.315
Asymp. Sig. (2-tailed)		.063

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

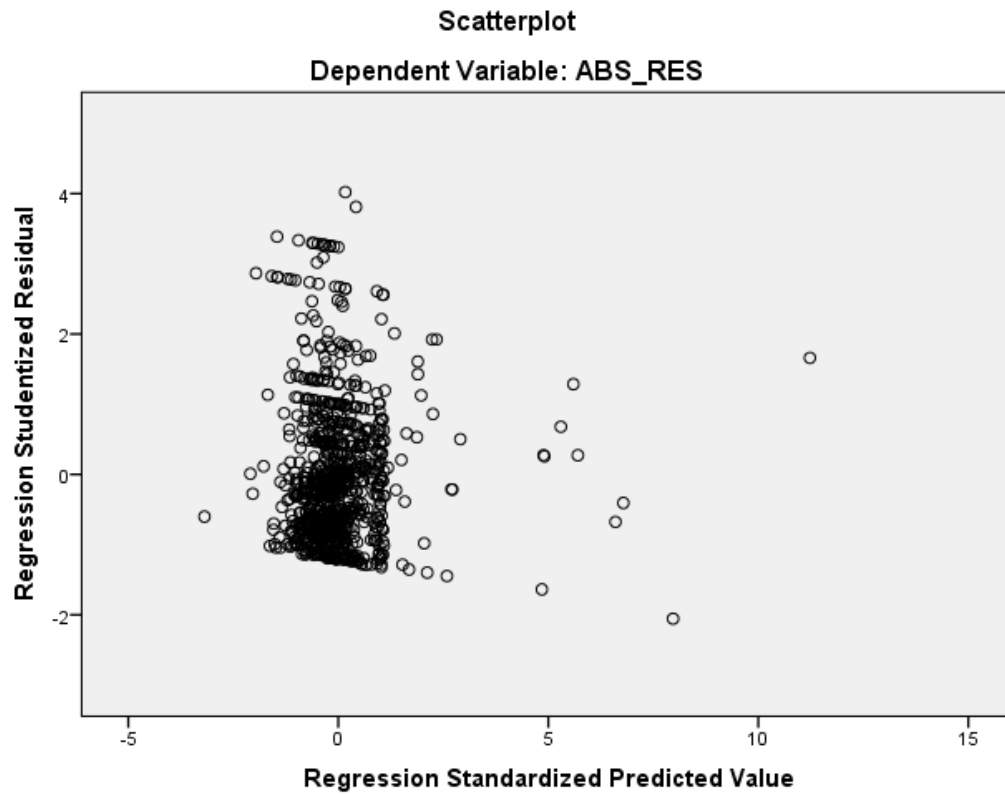


b. Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.162	.014		11.784	.000
Profitabilitas	.047	.045	.037	1.054	.292
Solvabilitas	.033	.021	.055	1.562	.119
Opini Audit	.101	.055	.065	1.835	.067
Kompleksitas Operasi Perusahaan	-.008	.009	-.034	-.976	.330

a. Dependent Variable: ABS_RES



c. UjiMultikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	4.279	.030		144.459	.000		
Profitabilitas	-.273	.097	-.096	-2.805	.005	.978	1.022
Solvabilitas	-.088	.045	-.068	-1.958	.051	.957	1.045
Opini Audit	.478	.119	.138	4.007	.000	.960	1.042
KompleksitasOperasi Perusahaan	.075	.019	.136	4.026	.000	.996	1.004

a. Dependent Variable: Audit Delay

d. Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.224 ^a	.050	.046	.30215	1.983

a. Predictors: (Constant), Kompleksitas Operasi Perusahaan, Solvabilitas, Profitabilitas, Opini Audit

b. Dependent Variable: Audit Delay

3. Regresi Linear Berganda

a. Uji Koefisien Determinasi (*Adjusted R Square*)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.224 ^a	.050	.046	.30215

a. Predictors: (Constant), Kompleksitas Operasi Perusahaan, Solvabilitas, Profitabilitas, Opini Audit

b. Uji Simultan (Uji F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4.021	4	1.005	11.011	.000 ^b
	Residual	76.137	834	.091		
	Total	80.158	838			

a. Dependent Variable: Audit Delay

b. Predictors: (Constant), Kompleksitas Operasi Perusahaan, Solvabilitas, Profitabilitas, Opini Audit

c. Uji Parsial (Uji T)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.279	.030		144.459	.000
Profitabilitas	-.273	.097	-.096	-2.805	.005
Solvabilitas	-.088	.045	-.068	-1.958	.051
Opini Audit	.478	.119	.138	4.007	.000
Kompleksitas Operasi Perusahaan	.075	.019	.136	4.026	.000

a. Dependent Variable: Audit Delay