

## LAMPIRAN

No	Kode	Nama Perusahaan	Industri
1	BISI	PT BISI International Tbk	Sektor Pertanian
2	AALI	PT Astra Agro Lestari Tbk	
3	ANJT	PT Austindo Nusantara Jaya Tbk	
4	DSNG	PT Dharma Satya Nusantara Tbk	
5	BWPT	PT Eagle High Plantations Tbk	
6	GOLL	PT Golden Plantation	
7	GZCO	PT Gozco Plantations Tbk	
8	JAWA	PT Jaya Agra Wattie Tbk	
9	LSIP	PT PP London Sumatra Indonesia Tbk	
10	PALM	PT Provident Agro Tbk	
11	SIMP	PT Salim Ivomas Pratama Tbk	
12	SGRO	PT Sampoerna Agro Tbk	
13	SMSS	PT Sawit Sumbermas Sarana Tbk	
14	SMAR	PT Sinar Mas Agro Resources and Technology Tbk	
15	TBLA	PT Tunas Baru Lampung Tbk	
16	UNSP	PT. Bakrie Sumatera Plantations tbk	
17	CPRO	PT Central Proteina Prima Tbk	
18	ARII	PT Atlas Resources Tbk	
19	BSSR	PT Baramulti Suksessarana Tbk	
20	BYAN	PT Bayan Resources Tbk	
21	DEWA	PT Darma Henwa Tbk	
22	DOID	PT Delta Dunia Makmur Tbk	
23	HRUM	PT Harum Energy Tbk	
24	ITMG	PT Indo Tambangraya Megah	
25	KKGI	PT Resource Alam Indonesia Tbk	
26	MBAP	PT Mitrabara Adiperdana Tbk	
27	MYOH	PT Samindo Resources Tbk	
28	PKPK	PT Perdana Karya Perkasa	
29	PTBA	PT Tambang Batubara Bukit Asam Tbk	
30	PTRO	PT Petrosea Tbk	
31	SMMT	PT Golden Eagle Energy	
32	TOBA	PT Toba Bara Sejahtera Tbk	
33	ARTI	PT Ratu Prabu Energi Tbk	
34	BIPI	PT. Benakat Integra Tbk	
35	ELSA	PT Elnusa Tbk	
36	ENRG	PT Energi Mega Persada Tbk	

37	ESSA	PT Surya Esa Perkasa Tbk	Sektor Industri Dasar dan Kimia
38	RUIS	PT Radiant Utama Interinsco Tbk	
39	ANTM	PT Aneka Tambang Tbk	
40	CKRA	PT Cakra Mineral Tbk	
41	INCO	PT Vale Indonesia Tbk	
42	PSAB	PT J Resources Asia Pasifik Tbk	
43	SMRU	PT SMR Utama Tbk	
44	TINS	PT Timah (Persero) Tbk	
45	CTTH	PT Citatah Tbk	
46	MITI	PT Mitra Investindo Tbk	
47	INTP	PT Indocement Tunggul Prakarsa Tbk	
48	SMBR	PT Semen Baturaja (Persero) Tbk	
49	AMFG	PT Asahimas Flat Glass Tbk	
50	ARNA	PT Arwana Citramulia Tbk	
51	KIAS	PT Keramik Indonesia Assosiasi	
52	MLIA	PT Mulia Industrindo Tbk	
53	TOTO	PT Surya Toto Indonesia Tbk	
54	ALMI	PT Alumindo Light Metal Industry Tbk	
55	BTON	PT Betonjaya Manunggal Tbk	
56	GDST	PT Gunawan Dianjaya Steel Tbk	
57	INAI	PT Indal Aluminium Industry Tbk	
58	ISSP	PT Steel Pipe Industry of Indonesia Tbk	
59	JKSW	PT Jakarta Kyoei Steel Works Tbk	
60	JPRS	PT Jaya Pari Steel Tbk	
61	KRAS	PT Krakatau Steel (Persero) Tbk	
62	LION	PT Lion Metal Works Tbk	
63	LMSH	PT Lionmesh Prima Tbk	
64	PICO	PT Pelangi Indah Canindo Tbk	
65	TBMS	PT Tembaga Mulia Semanan Tbk	
66	BRPT	PT Barito Pacific Tbk	
67	BRPT	PT Budi Starch & Sweetener Tbk	
68	DPNS	PT Duta Pertiwi Nusantara Tbk	
69	EKAD	PT Ekadharna International Tbk	
70	INCI	PT Intanwijaya Internasional Tbk	
71	SRSN	PT Indo Acidatama Tbk	
72	TPIA	PT Chandra Asri Petrochemical Tbk	
73	UNIC	PT Unggul Indah Cahaya Tbk	
74	AKPI	PT Argha Karya Prima Industry Tbk	
75	APLI	PT Asiaplast Industries Tbk	
76	BRNA	PT Berlina Tbk	

77	FPNI	PT Lotte Chemical Titan		
78	IGAR	PT Champion Pacific Indonesia Tbk		
79	IMPC	PT Impack Pratama Industri Tbk		
80	IPOI	PT Indopoly Swakarsa Industry Tbk		
81	TRST	PT Trias Sentosa Tbk		
82	CPIN	PT Charoen Pokphand Indonesia Tbk		
83	JPFA	PT Japfa Comfeed Indonesia Tbk		
84	MAIN	PT Malindo Feedmill Tbk		
85	SIPD	PT Sierad Produce Tbk		
86	SULI	PT SLJ Global Tbk		
87	TIRT	PT Tirta Mahakam Resources Tbk		
88	ALDO	PT Alkindo Naratama Tbk		
89	FASW	PT Fajar Surya Wisesa Tbk		
90	INKP	PT Indah Kiat Pulp & Paper Tbk		
91	INRU	PT Toba Pulp Lestari Tbk		
92	KDSI	PT Kedawung Setia Industrial Tbk		
93	SPMA	PT Suparma Tbk		
94	TKIM	PT Pabrik Kertas Tjiwi Kimia Tbk		
95	KRAH	PT Grand Kartech Tbk		Sektor Aneka Industri
96	ASII	PT Astra International Tbk		
97	AUTO	PT Astra Otoparts Tbk		
98	BRAM	PT Indo Kordsa		
99	GJTL	PT Gajah Tunggal Tbk		
100	IMAS	PT Indomobil Sukses Internasional Tbk		
101	INDS	PT Indospring Tbk		
102	LPIN	PT Multi Prima Sejahtera Tbk		
103	MASA	PT Multistrada Arah Sarana Tbk		
104	NIPS	PT Nipress Tbk		
105	SMSM	PT Selamat Sempurna Tbk		
106	ADMG	PT Polychem Indonesia Tbk		
107	CNTX	PT Century Textile Industry Tbk		
108	ERTX	PT Eratex Djaja Tbk		
109	ESTI	PT Ever Shine Tex Tbk		
110	HDTX	PT Panasia Indo Resources Tbk		
111	INDR	PT Indo-Rama Synthetics Tbk		
112	PBRX	PT Pan Brothers Tbk		
113	POLY	PT Asia Pacific Fibers Tbk		
114	RICY	PT Ricky Putra Globalindo Tbk		
115	SRIL	PT Sri Rejeki Isman Tbk		
116	SSTM	PT Sunson Textile Manufacturer Tbk		

117	SSTM	PT Star Petrochem Tbk		
118	TFCO	PT Tifico Fiber Indonesia Tbk		
119	TRIS	PT Trisula International Tbk		
120	UNIT	PT Nusantara Inti Corpora Tbk		
121	BATA	PT Sepatu Bata Tbk		
122	BIMA	PT Primarindo Asia Infrastructure Tbk		
123	IKBI	PT Sumi Indo Kabel Tbk		
124	JECC	PT Jembo Cable Company Tbk		
125	KBLI	PT KMI Wire and Cable Tbk		
126	KBLM	PT Kabelindo Murni Tbk		
127	SCCO	PT Supreme Cable Manufacturing Corporation Tbk		
128	VOKS	PT Voksel Electric Tbk		
129	PTSN	PT Sat Nusapersada Tbk		
130	AISA	PT Tiga Pilar Sejahtera Food Tbk		Sektor Industri Barang Konsumsi
131	ALTO	PT Tri Banyan Tirta Tbk (ALTO)		
132	CEKA	PT Wilmar Cahaya Indonesia Tbk		
133	DLTA	PT Delta Djakarta Tbk		
134	ICBP	PT Indofood CBP Sukses Makmur Tbk		
135	INDF	PT Indofood Sukses Makmur Tbk		
136	MLBI	PT Multi Bintang Indonesia Tbk		
137	MYOR	PT Mayora Indah Tbk		
138	PSDN	PT Prasadha Aneka Niaga		
139	ROTI	PT Nippon Indosari Corpindo Tbk		
140	SKBM	PT Sekar Bumi Tbk		
141	SKLT	PT Sekar Laut Tbk		
142	GGRM	PT Gudang Garam Tbk		
143	HMSP	PT Hanjaya Mandala Sampoerna Tbk		
144	RMBA	PT Bentoel Internasional Investama Tbk		
145	WIIM	PT Wismilak Inti Makmur Tbk		
146	DVLA	PT Darya-Varia Laboratoria Tbk		
147	INAF	PT Indofarma (Persero) Tbk		
148	KAEF	PT Kimia Farma (Persero) Tbk		
149	KLBF	PT Kalbe Farma Tbk		
150	MERK	PT Merck Tbk		
151	PYFA	PT Pyridam Farma Tbk		
152	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk		
153	TSPC	PT Tempo Scan Pacific Tbk		
154	ADES	PT Akasha Wira International Tbk		
155	KINO	PT Kino Indonesia Tbk		

156	MBTO	PT Martina Berto Tbk	
157	TCID	PT Mandom Indonesia Tbk	
158	UNVR	PT Unilever Indonesia Tbk	
159	CINT	PT Chitose Internasional Tbk	
160	KICI	PT Kedaung Indah Can Tbk	
161	APLN	PT Agung Podomoro Land	
162	ASRI	PT Alam Sutera Realty Tbk	
163	BAPA	PT Bekasi Asri Pemula Tbk	
164	BCIP	PT Bumi Citra Permai Tbk	
165	BEST	PT Bekasi Fajar Industrial Estate Tbk	
166	BIKA	PT Binakarya Jaya Abadi Tbk	
167	BIPP	PT Bhuwanatala Indah Permai Tbk	
168	BKDP	PT Bukit Darmo Property Tbk	
169	BKSL	PT Sentul City Tbk	
170	BSDE	PT Bumi Serpong Damai Tbk	
171	COWL	PT Cowell Development Tbk	
172	CTRS	PT Ciputra Development Tbk	
173	DART	PT Duta Anggada Realty Tbk	
174	DILD	PT Intiland Development Tbk	
175	EMDE	PT Megapolitan Developments Tbk	
176	FORU	PT Fortune Mate Indonesia Tbk	
177	GAMA	PT Gading Development Tbk	
178	GMTD	Gowa Makassar Tourism Development Tbk	
179	GPRA	PT Perdana Gapuraprima, Tbk	
180	GWSA	PT Greenwood Sejahtera Tbk	
181	JRPT	PT Jaya Real Property Tbk	
182	KIJA	PT Kawasan Industri Jababeka Tbk	
183	LAMI	PT Lamicitra Nusantara Tbk	
184	LPCK	PT Lippo Cikarang Tbk	
185	LPKR	PT Lippo Karawaci Tbk	
186	MKPI	PT Metropolitan Kentjana Tbk	
187	MMLP	PT Mega Manunggal Property Tbk	
188	MTLA	PT Metropolitan Land Tbk	
189	NIRO	PT Nirvana Development Tbk	
190	OMRE	PT Indonesia Prima Property Tbk	
191	PPRO	PT PP Properti Tbk	
192	PLIN	PT Plaza Indonesia Realty Tbk	
193	PNSE	PT Pudjiadi Prestige Tbk	
194	PWON	PT Pakuwon Jati Tbk	
195	RBMS	PT Ristia Bintang Mahkota Sejati Tbk	
196	RODA	PT Pikko Land Development Tbk	
197	SCBD	PT Danayasa Arthatama Tbk	

Sektor *Property, Real Estate* dan Konstruksi Bangunan

198	SMDM	PT Suryamas Dutamakmur Tbk
199	SMRA	PT Summarecon Agung Tbk
200	TARA	PT Sitara Propertindo Tbk
201	ACST	PT Acset Indonusa Tbk
202	ADHI	PT Adhi Karya (Persero) Tbk
203	DGIK	PT Nusa Konstruksi Enjiniring Tbk
204	NRCA	PT Nusa Raya Cipta Tbk
205	PTPP	PT Pembangunan Perumahan
206	SSIA	PT Surya Semesta Internusa Tbk
207	TOTL	PT Total Bangun Persada Tbk
208	WIKA	PT Wijaya Karya (Persero) Tbk
209	WSKT	PT Waskita Karya (Persero) Tbk
210	KOPI	PT Mitra Energi Persada Tbk
211	PGAS	PT Perusahaan Gas Negara Tbk
212	RAJA	PT Rukun Raharja Tbk
213	CMNP	PT Citra Marga Nusaphala Persada Tbk
214	JSMR	PT Jasa Marga (Persero) Tbk
215	META	PT Nusantara Infrastructure Tbk
216	EXCL	PT XL Axiata Tbk
217	FREN	PT Smartfren Telecom Tbk
218	ISAT	PT Indosat Tbk
219	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk
220	ASSA	PT Adi Sarana Armada Tbk
221	BBRM	PT Pelayaran Nasional Bina Buana Raya Tbk
222	BIRD	PT Blue Bird Tbk
223	CASS	PT Cardig Aero Service Tbk
224	GIAA	PT Garuda Indonesia (Persero) Tbk
225	HITS	PT Humpuss Intermoda Transportasi Tbk
226	IATA	PT Indonesia Transport & Infrastructure, Tbk
227	INDX	PT Tanah Laut Tbk
228	LEAD	PT Logindo Samudramakmur Tbk
229	LRNA	PT Eka Sari Lorena Transport Tbk
230	MBSS	PT Mitrahaftera Segara Sejati Tbk
231	NELY	PT Pelayaran Nelly Dwi Putri Tbk
232	PTIS	PT Indo Straits Tbk
233	SAFE	PT Steady Safe Tbk
234	SDMU	PT Sidomulyo Selaras Tbk
235	SMDR	PT Samudera Indonesia Tbk
236	SOCI	PT Soechi Lines Tbk
237	TAXI	PT Express Transindo Utama Tbk

238	TMAS	PT Pelayaran Tempuran Emas Tbk
239	TPMA	PT Trans Power Marine Tbk
240	TRAM	PT Trada Maritime Tbk
241	WINS	PT Wintermar Offshore Marine Tbk
242	WINS	PT Bali Towerindo Sentra Tbk
243	BUKK	PT Bukaka Teknik Utama Tbk
244	INDY	PT Indika Energy Tbk
245	SUPR	PT Solusi Tunas Pratama Tbk
246	TBIG	PT Tower Bersama Infrastructure Tbk
247	TOWR	PT Sarana Menara Nusantara Tbk
248	AIMS	PT Akbar Indo Makmur STIMEC tbk
249	AKRA	PT AKR Corporindo Tbk
250	APII	PT Arita Prima Indonesia Tbk
251	BMSR	PT Bintang Mitra Semestaraya Tbk
252	CLPI	PT Colorpak Indonesia Tbk
253	CMPP	PT Rimau Multi Putra Pratama Tbk
254	CNKO	PT Eksploitasi Energi Indonesia Tbk
255	DPUM	PT Dua Putra Utama Makmur Tbk
256	HEXA	PT Hexindo Adiperkasa Tbk
257	INTA	PT Intraco Penta Tbk
258	JKON	PT Jaya Konstruksi Manggala Pratama Tbk
259	KOBX	PT Kobexindo Tractors Tbk
260	KONI	PT Perdana Bangun Pusaka Tbk
261	LTLS	PT Lautan Luas Tbk
262	MDRN	PT Modern Internasional Tbk
263	MICE	PT Multi Indocitra Tbk
264	MPMX	PT Mitra Pinasthika Mustika Tbk
265	SDPC	PT Millennium Pharmacon International Tbk
266	TGKA	PT Tigaraksa Satria Tbk
267	UNTR	PT United Tractors Tbk
268	ACES	PT Ace Hardware Indonesia Tbk
269	AMRT	PT Sumber Alfaria Trijaya Tbk
270	CENT	PT Centratama Telekomunikasi Indonesia Tbk
271	CSAP	PT Catur Sentosa Adiprana Tbk
272	ECII	PT Electronic City Indonesia Tbk
273	ERAA	PT Erajaya Swasembada Tbk
274	HERO	PT Hero Supermarket Tbk
275	HERO	PT Midi Utama Indonesia Tbk
276	MPPA	PT Matahari Putra Prima Tbk

Sektor Infrastruktur,  
Utilitas, dan  
Transportasi  
Sektor Perdagangan,  
Jasa, dan Investasi

277	RALS	PT Ramayana Lestari Sentosa Tbk
278	RANC	PT Supra Boga Lestari Tbk
279	SONA	PT Sona Topas Tourism Industry Tbk
280	MKNT	PT Mitra Komunikasi Nusantara Tbk
281	TELE	PT Tiphone Mobile Indonesia Tbk
282	BAYU	PT Bayu Buana Tbk
283	BUVA	PT Bukit Uluwatu Villa Tbk
284	ICON	PT Island Concepts Indonesia Tbk
285	INPP	PT Indonesian Paradise Property Tbk
286	JIHD	PT Jakarta International Hotels & Development Tbk
287	JSPT	PT Jakarta Setiabudi Internasional Tbk
288	KPIG	PT MNC Land Tbk
289	MAMI	PT Mas Murni Indonesia Tbk
290	PANR	PT Panorama Sentrawisata Tbk
291	PDES	PT Destinasi Tirta Nusantara Tbk
292	PGLI	PT Pembangunan Graha Lestari Indah Tbk
293	PJAA	PT Pembangunan Jaya Ancol Tbk
294	PNSE	PT Pudjiadi And Sons Tbk
295	PSKT	PT Red Planet Indonesia Tbk
296	SHID	PT Hotel Sahid Jaya Tbk
297	MARI	PT Mahaka Media Tbk
298	BLTZ	PT Graha Layar Prima Tbk
299	EMTK	PT Elang Mahkota Teknologi Tbk
300	FORU	PT Fortune Indonesia Tbk
301	JTPE	PT Jasuindo Tiga Perkasa Tbk
302	LINK	PT Link Net Tbk
303	MDIA	PT Intermedia Capital Tbk
304	MNCN	PT Media Nusantara Citra Tbk
305	SCMA	PT Surya Citra Media Tbk
306	TMPO	PT Tempo Inti Media Tbk
307	VIVA	PT Visi Media Asia Tbk
308	MIKA	PT Mitra Keluarga Karyasehat Tbk
309	SILO	PT Siloam International Hospitals Tbk
310	SRAJ	PT Sejahteraya Anugrahjaya Tbk
311	ASGR	PT Astra Graphia Tbk
312	ATIC	PT Anabatic Technologies Tbk
313	DNET	PT Indoritel Makmur Internasional Tbk



314	MLPT	PT Multipolar Technology Tbk	
315	MTDL	PT Metrodata Electronics Tbk	
316	ABMM	PT ABM Investama Tbk	
317	BHIT	PT MNC Investama Tbk	
318	BMTR	PT Global Mediacom Tbk	
319	PLAS	PT Polaris Investama Tbk	

**Lampiran 2**  
**Hasil Input Data Laporan Keuangan**

No	Kode	DA		Growth		LEV		FCF		RL	
		2015	2016	2015	2016	2015	2016	2015	2016	2015	2016
1	BISI	-.002	.066	-.002	.128	.152	.146	.088	.120	-.710	-.645
2	AALI	.005	-.024	.005	.126	.456	.274	-.011	.039	.282	.578
3	ANJT	-.012	-.031	-.012	.101	.276	.325	.019	-.013	-.035	.467
4	DSNG	.004	-.027	.004	.042	.681	.670	.131	.130	.334	1.116
5	BWPT	-.006	-.004	-.006	-.075	.621	.615	-.012	.003	.557	1.517
6	GOLL	.010	-.016	.010	.098	.575	.590	.214	.038	.617	.877
7	GZCO	.038	-.302	.038	-.285	.462	.677	-.056	-.356	.294	1.284
8	JAWA	.002	-.087	.002	-.023	.617	.681	-.075	.078	1.039	.912
9	LSIP	-.015	-.064	-.015	.069	.171	.192	.134	.051	-.424	.186
10	PALM	.015	.031	.015	-.178	.641	.397	-.018	.108	2.056	.444
11	SIMP	-.033	-.053	-.033	.027	.456	.459	.040	.056	.187	1.334
12	SGRO	-.012	-.018	-.012	.142	.532	.549	-.007	.013	.179	.957
13	SMSS	.089	-.006	.089	.027	.568	.518	.087	.166	.190	.765
14	SMAR	-.045	.134	-.045	.091	.682	.610	-.076	-.085	.088	1.161
15	TBLA	.053	.018	.053	.356	.689	.728	-.146	-.021	.290	1.092
16	UNSP	-.020	-.041	-.020	-.040	.891	.919	.045	.212	2.387	.703
17	CPRO	-.157	-.258	-.157	-.194	.782	.975	-.254	.004	.394	1.440
18	ARII	-.122	.058	-.122	-.074	.767	.830	.066	-.004	1.845	.175
19	BSSR	-.139	.045	-.139	.044	.391	.308	.176	.158	-.122	-.570
20	BYAN	-.098	-.083	-.098	-.133	.805	.772	-.390	.143	.585	1.965
21	DEWA	-.075	-.121	-.075	.008	.397	.410	-.021	.044	-.255	-.074
22	DOID	-.147	-.186	-.147	.046	.898	.857	-.018	.299	.700	1.817
23	HRUM	-.039	-.084	-.039	.071	.098	.140	-.072	.084	-.733	-.331
24	ITMG	-.096	-.032	-.096	.013	.292	.250	.152	.179	-.473	.236
25	KKGI	-.005	-.058	-.005	-.012	.221	.145	.077	.128	-.531	-.813
26	MBAP	-.034	-.103	-.034	.052	.324	.213	.251	.239	-.561	-.820
27	MYOH	-.115	-.044	-.115	-.099	.421	.270	.200	.244	-.280	-.369
28	PKPK	-.384	-.070	-.384	-.076	.490	.443	.754	.030	-.230	-1.811
29	PTBA	.012	-.002	.012	.100	.450	.432	.161	.116	-.237	.623
30	PTRO	-.110	-.115	-.110	-.088	.581	.567	-.008	.030	.127	.823
31	SMMT	-.053	.015	-.053	-.107	.560	.599	.031	.021	.159	-.416
32	TOBA	.054	-.076	.054	-.086	.451	.435	.151	.289	-.123	-.075
33	ARTI	.237	-.014	.237	.068	.312	.338	-.309	-.047	-.288	.053
34	BIPI	.010	-.132	.010	-.086	.662	.767	-.027	.059	1.184	1.239
35	ELSA	.001	-.037	.001	-.049	.402	.313	.145	.103	-.366	-.441
36	ENRG	-.278	-.421	-.278	-.309	.757	1.067	-.155	-.354	.421	1.221
37	ESSA	.092	-.052	.092	1.376	.341	.686	-.003	-.153	.090	1.679

38	RUIS	-.147	-1.236	-.147	-.103	.690	.633	.266	.154	-.114	-.720
39	ANTM	-.086	-.043	-.086	-.012	.397	.386	-.320	.010	-.193	1.066
40	CKRA	-.048	-.048	-.048	-.079	.041	.024	-.042	-.036	-.751	-1.103
41	INCO	-.022	-.025	-.022	-.041	.199	.176	-.045	.046	-.469	.681
42	PSAB	-.106	-.103	-.106	.010	.607	.599	.117	-.021	1.306	1.122
43	SMRU	-.159	-.209	-.159	-.074	.534	.593	.200	-.296	.027	.605
44	TINS	-.120	-.097	-.120	.029	.421	.408	.060	.074	-.391	.122
45	CTTH	.056	.049	.056	.017	.523	.489	-.484	.047	-.146	-.639
46	MITI	-.478	-.058	-.478	-.078	.554	.620	-.721	-.013	-.424	-1.383
47	INTP	-.011	-.004	-.011	.091	.136	.133	.245	.071	-.657	.409
48	SMBR	-.062	.054	-.062	.337	.098	.286	.194	-.262	-.727	.208
49	AMFG	.001	-.029	.001	.289	.206	.346	.085	-.074	-.556	.198
50	ARNA	.001	-.003	.001	.079	.375	.386	.076	-.016	-.315	-.656
51	KIAS	-.022	-.141	-.022	-.108	.152	.183	.694	.056	-.584	-.530
52	MLIA	-.063	-.045	-.063	.084	.844	.791	.072	.069	.771	1.468
53	TOTO	.019	-.067	.019	.058	.389	.410	.092	.167	-.347	-.125
54	ALMI	-.561	-.105	-.561	-.016	.742	.812	.079	.062	-.218	-.640
55	BTON	.039	-.026	.039	-.032	.186	.190	.014	-.020	-.688	-1.725
56	GDST	.031	-.066	.031	.062	.321	.338	-.010	.000	-.379	.169
57	INAI	-.036	.126	-.036	.007	.820	.807	.034	.091	-.175	-.699
58	ISSP	-.003	.077	-.003	.109	.531	.562	.102	.095	-.264	-.044
59	JKSW	-.121	.037	-.121	.030	2.661	2.617	.003	.019	3.756	5.769
60	JPRS	-.008	-.058	-.008	-.033	.085	.123	-.028	-.027	-.715	-1.300
61	KRAS	-.079	.021	-.079	.049	.517	.533	-.367	-.122	.159	1.241
62	LION	-.002	-.023	-.002	.073	.289	.314	.047	.053	-.558	-.946
63	LMSH	-.018	-.021	-.018	.217	.160	.280	.075	-.051	-.629	-1.625
64	PICO	-.070	.022	-.070	.054	.592	.584	.152	.231	-.306	-.886
65	TBMS	-.390	.114	-.390	-.021	.830	.777	-.068	.063	-.285	-.833
66	BRPT	.008	-.064	.008	.125	.469	.437	-.009	.160	.112	1.075
67	BRPT	-.010	-.069	-.010	-.102	.662	.603	-.038	.022	.009	.081
68	DPNS	.022	-.015	.022	.079	.121	.111	.027	.077	-.664	-1.349
69	EKAD	-.129	.007	-.129	.803	.251	.157	.167	-.769	-.608	-1.035
70	INCI	-.065	.105	-.065	.589	.091	.098	.608	-.804	-.728	-1.539
71	SRSN	.196	-.191	.196	.249	.408	.439	.039	-.213	-.512	-1.041
72	TPIA	.076	-.085	.076	.128	.524	.464	-.006	.165	.170	1.078
73	UNIC	-.010	.028	-.010	-.633	.367	.794	-.119	-.003	-.476	-.504
74	AKPI	.046	-.120	.046	-.093	.616	.572	-.146	.067	.117	.176
75	APLI	-.068	-.078	-.068	.019	.282	.216	.149	-.091	-.319	-1.346
76	BRNA	-.199	-.052	-.199	.147	.545	.508	-.329	.007	.055	-.033
77	FPNI	-.082	-.009	-.082	-.134	.588	.522	-.053	.026	-.150	-.363
78	IGAR	-.070	.033	-.070	.145	.191	.150	.093	.140	-.677	-1.384
79	IMPC	.023	-.032	.023	.359	.345	.461	.161	-.176	-.423	.237
80	IPOL	-.072	-.025	-.072	-.006	.448	.449	-.014	-.251	-.071	-.175
81	TRST	-.024	-.075	-.024	-.020	.417	.413	-.009	.032	-.184	-.164

82	CPIN	.009	-.057	.009	-.029	.487	.415	.013	.269	-.145	.809
83	JPFA	-.056	-.032	-.056	-.523	.644	1.206	.046	.199	.025	1.553
84	MAIN	-.010	.012	-.010	-.011	.609	.531	-.129	.117	-.073	.053
85	SIPD	-.094	.012	-.094	.143	.673	.555	-8.074	7.007	-.027	-.266
86	SULI	-.079	-.031	-.079	.062	1.237	1.169	.321	-.563	1.142	1.300
87	TIRT	-.025	.030	-.025	.069	.881	.845	.376	.008	.056	-.428
88	ALDO	.061	-.018	.061	.121	.533	.510	.091	.068	-.419	-1.378
89	FASW	-.050	-.213	-.050	.227	.650	.632	-.236	-.037	.359	1.034
90	INKP	.021	-.006	.021	-.036	.627	.590	-.030	.035	.248	1.991
91	INRU	-.083	.192	-.083	8.875	6.157	.521	-.351	-.030	7.450	.547
92	KDSI	.057	-.022	.057	-.030	.678	.633	.079	.100	-.167	-.622
93	SPMA	-.055	-.115	-.055	-.012	.636	.485	.251	-.100	.188	.335
94	TKIM	-.135	-.062	-.135	-.084	.644	.624	.021	-.020	.260	1.762
95	KRAH	.036	-.072	.036	.122	.669	.702	.013	.156	-.266	-.940
96	ASII	-.035	-.009	-.035	.067	.484	.466	.108	.151	-.175	1.601
97	AUTO	-.032	-.039	-.032	.019	.293	.279	.070	.022	-.396	.201
98	BRAM	-.045	-.096	-.045	.001	.373	.332	.016	.162	-.246	-.101
99	GJTL	-.057	-.047	-.057	.068	.692	.687	-.027	.064	.288	1.532
100	IMAS	-.025	-.031	-.025	.031	.731	.738	.112	.045	.044	1.020
101	INDS	-.031	-.065	-.031	-.030	.249	.165	-.034	.020	-.481	-.591
102	LPIN	-.353	-.136	-.353	.475	.641	.892	.030	-.192	-.090	-.318
103	MASA	-.025	-.048	-.025	.005	.423	.444	-.013	.033	-.076	.433
104	NIPS	.149	.047	.149	.149	.607	.526	.054	.018	-.066	-.389
105	SMSM	-.043	-.043	-.043	.016	.351	.299	.140	.327	-.460	-.510
106	ADMG	.033	.001	.033	-.106	.362	.355	-.062	.045	-.247	.116
107	CNTX	.103	.045	.103	-.015	.959	.920	-.006	.012	.191	-1.202
108	ERTX	.045	-.111	.045	-.020	.677	.620	-.017	.022	.038	-.292
109	ESTI	-.166	.051	-.166	-.142	.771	.673	-.037	-.164	.018	-.385
110	HDTX	-.089	-.173	-.089	-.028	.714	.752	-.153	-.018	.789	1.382
111	INDR	.069	-.096	.069	.037	.631	.646	-.121	.007	.139	.992
112	PBRX	.088	.113	.088	.157	.513	.562	-.143	-.041	-.131	.848
113	POLY	-.059	-.026	-.059	-.019	4.980	5.056	.364	-.037	3.795	.195
114	RICY	-.094	-.057	-.094	.076	.666	.680	.134	.104	-.308	-.838
115	SRIL	-.025	.047	-.025	-.014	.535	.650	-.055	.063	.093	1.575
116	SSTM	-.043	-.093	-.043	-.071	.616	.608	.054	.065	-.094	-.638
117	SSTM	-.027	-.063	-.027	-.053	.328	.290	.097	.087	-.536	-1.193
118	TFCO	-.063	-.069	-.063	.009	.094	.095	-.077	.009	-.632	-.430
119	TRIS	-.048	.022	-.048	.107	.415	.458	.120	.174	-.523	-1.199
120	UNIT	.066	-.076	.066	-.060	.472	.436	.123	.092	-.017	-1.384
121	BATA	.195	.021	.195	.012	.312	.308	.122	.110	-.549	-1.007
122	BIMA	-.320	-.042	-.320	-.076	3.029	2.056	.868	.218	3.436	1.290
123	IKBI	-.115	-.017	-.115	-.005	.214	.196	-.042	.104	-.593	-.815
124	JECC	-.026	-.024	-.026	.168	.729	.704	-.154	.104	-.235	-.642
125	KBLI	.045	-.029	.045	.206	.338	.294	.025	.091	-.446	-.500

126	KBLM	-.030	-.015	-.030	-.023	.547	.498	.002	.014	-.337	-1.181
127	SCCO	-.018	-.091	-.018	.382	.480	.502	.098	.119	-.512	-.661
128	VOKS	.013	-.011	.013	.086	.668	.599	.074	.127	-.374	-.806
129	PTSN	.007	-.145	.007	.025	.227	.238	-.084	.029	-.560	-.978
130	AISA	-.001	.020	-.001	.021	.562	.539	.126	-.047	-.076	.670
131	ALTO	-.004	-.047	-.004	-.013	.570	.587	.048	.231	-.044	-.075
132	CEKA	-.035	.080	-.035	-.040	.569	.377	.073	.141	-.480	-.852
133	DLTA	-.010	.000	-.010	.154	.182	.155	.183	.190	-.668	-.874
134	ICBP	-.023	-.034	-.023	.088	.383	.360	.133	.146	-.344	.727
135	INDF	-.001	-.023	-.001	-.105	.530	.465	.074	.219	-.094	1.449
136	MLBI	-.176	-.118	-.176	.083	.635	.639	.329	.719	.084	-.561
137	MYOR	-.103	.077	-.103	.139	.542	.515	.038	.078	-.158	.641
138	PSDN	-.023	-.107	-.023	.054	.477	.571	.095	.008	-.295	-1.039
139	ROTI	-.130	-.051	-.130	.079	.561	.506	-.046	.034	.138	.588
140	SKBM	-.012	.072	-.012	.310	.550	.632	.032	.017	-.121	-.566
141	SKLT	-.036	.052	-.036	.507	.597	.479	.073	-.236	-.119	-.746
142	GGRM	.054	-.003	.054	-.009	.402	.372	.121	.167	-.516	.714
143	HMSP	.326	-.025	.326	.118	.158	.196	-.024	.415	-.684	.605
144	RMBA	.096	.043	.096	.063	1.249	.299	-.438	-.105	1.111	.088
145	WIIM	.043	-.036	.043	.008	.297	.268	.026	.044	-.584	-.790
146	DVLA	-.093	-.026	-.093	.113	.293	.295	.110	.108	-.553	-.739
147	INAF	-.114	.193	-.114	-.099	.614	.583	-.055	-.023	-.342	-.714
148	KAEF	.021	.035	.021	.343	.401	.508	.144	.010	-.432	-.013
149	KLBF	-.029	.016	-.029	.112	.201	.181	.154	.145	-.644	.135
150	MERK	-.034	.177	-.034	.159	.262	.217	.500	.293	-.595	-1.023
151	PYFA	-.068	-.025	-.068	.044	.367	.368	.093	.051	-.341	-1.371
152	SIDO	.007	.008	.007	.068	.071	.077	.208	.191	-.763	-.607
153	TSPC	-.049	.016	-.049	.048	.310	.296	.045	.029	-.567	-.160
154	ADES	.011	-.082	.011	.175	.497	.499	-.057	-.067	-.145	-.428
155	KINO	.198	.044	.198	.023	.447	.406	-.194	.078	-.452	-.479
156	MBTO	-.019	.000	-.019	.094	.331	.379	.004	.042	-.495	-.719
157	TCID	.242	-.043	.242	.049	.176	.184	.064	.078	-.607	-.498
158	UNVR	-.031	-.011	-.031	.065	.693	.719	.633	.627	-.016	.297
159	CINT	.013	-.054	.013	.043	.177	.183	.106	.066	-.647	-1.362
160	KICI	-.072	-.002	-.072	.045	.302	.363	-.152	.004	-.376	-1.087
161	APLN	.066	.057	.066	.047	.631	.612	.137	.128	.123	1.231
162	ASRI	.013	-.053	.013	.079	.647	.644	.112	-.005	.620	1.622
163	BAPA	.041	.007	.041	.020	.426	.402	.042	.020	-.466	-1.582
164	BCIP	.092	-.053	.092	.173	.621	.613	-.154	-.004	.185	.082
165	BEST	.094	.009	.094	.124	.343	.349	-.033	.046	-.244	.348
166	BIKA	.315	.100	.315	.123	.688	.721	-.166	-.095	-.089	.613
167	BIPP	.135	.000	.135	.244	.187	.270	.065	.031	-.232	-.176
168	BKDP	-.041	-.037	-.041	-.008	.276	.305	.184	.255	.244	-1.164
169	BKSL	.019	.093	.019	.019	.412	.370	.038	.042	-.243	.292

170	BSDE	.088	.063	.088	.063	.387	.364	-.067	.059	-.270	1.099
171	COWL	-.040	.017	-.040	-.013	.668	.656	-.019	-.018	.534	1.136
172	CTRS	.015	.038	.015	.107	.503	.508	.036	-.022	-.160	1.103
173	DART	.042	.001	.042	.057	.403	.403	.182	.049	.369	.602
174	DILD	.162	.120	.162	.151	.536	.573	.157	.029	.089	.851
175	EMDE	-.038	.132	-.038	.140	.448	.495	.123	-.067	-.268	-.229
176	FORU	.175	.330	.175	.321	.238	.128	-.113	.519	-.456	-1.166
177	GAMA	-.010	.020	-.010	.006	.180	.184	.025	-.011	-.576	-.854
178	GMTD	.125	.094	.125	-.035	.565	.480	.503	.043	-.095	-.598
179	GPRA	.080	.012	.080	-.003	.398	.356	-.073	-.036	-.457	-.440
180	GWSA	.256	.047	.256	.023	.079	.069	.192	.014	-.610	-.106
181	JRPT	.113	.074	.113	.120	.454	.422	.016	.124	-.235	-.025
182	KIJA	.001	-.020	.001	.102	.489	.475	-.059	-.002	-.077	1.033
183	LAMI	.182	-.022	.182	.022	.139	.129	-.028	.001	-.671	-1.156
184	LPCK	.126	.042	.126	.032	.337	.249	-.020	.001	-.472	-.096
185	LPKR	.107	.045	.107	.103	.569	.491	-.054	.003	-.005	1.620
186	MKPI	-.155	.064	-.155	.158	.504	.438	.048	.063	-.134	.061
187	MMLP	.020	.101	.020	.238	.204	.172	-.073	.257	-.401	-.325
188	MTLA	.048	.003	.048	.086	.389	.364	.060	.048	-.357	-.044
189	NIRO	-.087	-.014	-.087	.208	.126	.216	-.318	-.087	-.627	-.004
190	OMRE	-.032	.125	-.032	.147	.076	.034	.097	.024	-.053	-.409
191	PPRO	.132	.083	.132	.659	.527	.664	-.379	-.039	-.120	.897
192	PLIN	-.081	.031	-.081	-.018	.485	.502	.077	.152	.032	.475
193	PNSE	.046	.120	.046	.191	.304	.380	.084	-.027	-.413	-.989
194	PWON	-.023	.024	-.023	.101	.496	.467	.087	.055	.023	.923
195	RBMS	.002	-.056	.002	-.081	.099	.034	.118	.037	-.690	-1.770
196	RODA	.251	.051	.251	.061	.224	.193	.184	.014	-.519	-.292
197	SCBD	-.048	-.014	-.048	.027	.321	.279	.117	.122	-.091	.176
198	SMDM	.054	.017	.054	-.018	.223	.201	.021	.091	-.474	-.502
199	SMRA	.070	.025	.070	.109	.599	.608	.038	-.022	.104	1.422
200	TARA	-.059	-.027	-.059	-.059	.192	.136	-.002	.051	-.316	-.984
201	ACST	.055	.132	.055	.297	.655	.480	.037	-.189	-.408	-.649
202	ADHI	.020	.127	.020	.199	.692	.729	-.174	.110	-.292	.406
203	DGIK	.019	-.208	.019	-.258	.482	.512	.008	.035	-.439	-.662
204	NRCA	.037	-.063	.037	.070	.455	.465	.035	.030	-.483	-.591
205	PTPP	.022	.006	.022	.633	.732	.654	-.048	-.086	-.218	.790
206	SSIA	.030	.044	.030	.113	.484	.534	.074	-.034	-.176	.570
207	TOTL	-.053	.004	-.053	.037	.696	.681	.030	.067	-.323	-.393
208	WIKA	.032	.121	.032	.586	.723	.598	-.014	-.114	-.104	.733
209	WSKT	.004	.331	.004	1.027	.680	.727	.013	-.020	-.012	1.280
210	KOPI	-.005	-.059	-.005	.027	.358	.248	.070	-.362	-.419	-1.724
211	PGAS	-.020	-.061	-.020	.038	.535	.536	.036	.071	.121	2.068
212	RAJA	.108	-.034	.108	-.054	.350	.471	-.017	.050	-.071	-.134
213	CMNP	-.053	-.074	-.053	.283	.326	.410	.144	.061	-.280	.687

214	JSMR	-.013	-.027	-.013	.457	.663	.695	.198	.133	.937	1.627
215	META	.015	-.009	.015	.141	.462	.512	.091	.061	-.025	.954
216	EXCL	-.110	-.129	-.110	-.067	.761	.614	.105	.041	.777	1.650
217	FREN	.026	-.021	.026	.101	.669	.743	-.287	-.050	.889	1.808
218	ISAT	-.180	-.161	-.180	-.082	.761	.721	.710	-.649	.831	1.606
219	TLKM	-.140	-.113	-.140	.081	.438	.412	.128	.236	-.078	1.646
220	ASSA	.059	-.050	.059	.047	.705	.702	.004	.068	1.147	.939
221	BBRM	-.208	-.115	-.208	-.116	.508	.507	.031	.046	2.920	-.180
222	BIRD	-.085	-.111	-.085	.021	.395	.361	.073	.028	.438	.514
223	CASS	.058	-.028	.058	.288	.564	.517	.210	.189	-.195	-.183
224	GIAA	-.034	-.035	-.034	.114	.713	.730	.001	.082	.355	1.494
225	HITS	-.108	.066	-.108	.132	.857	.788	.064	-.109	.732	1.105
226	IATA	-.066	-.114	-.066	-.142	.464	.534	-.006	.202	.107	-.540
227	INDX	-.181	-.083	-.181	-.103	.011	.008	.002	.015	-.808	-1.802
228	LEAD	-.075	-.137	-.075	-.180	.525	.518	-.061	.046	.207	.774
229	LRNA	-.061	-.076	-.061	-.082	.192	.189	-.018	-.025	-.229	-1.384
230	MBSS	-.108	-.174	-.108	-.165	.262	.243	.029	.122	-.357	-.316
231	NELY	-.063	-.135	-.063	-.030	.145	.101	.070	.056	-.542	-1.296
232	PTIS	-.107	-.140	-.107	-.258	.487	.625	-.041	.249	1.024	-.741
233	SAFE	.267	2.350	.267	-.087	8.308	4.431	1.670	.142	11.510	-2.694
234	SDMU	-.011	-.079	-.011	.080	.478	.401	.123	-.075	.005	-.866
235	SMDR	-.042	-.077	-.042	-.016	.489	.476	.065	.073	-.037	.351
236	SOCI	.043	-.015	.043	.070	.457	.469	-.594	-.046	.609	.691
237	TAXI	-.134	-.139	-.134	-.113	.681	.712	.078	-.002	.441	1.298
238	TMAS	-.056	-.106	-.056	.417	.543	.606	.043	-.093	.481	.381
239	TPMA	-.048	-.096	-.048	-.088	.506	.454	-.025	.093	.546	-.196
240	TRAM	-.305	-.156	-.305	-.223	.859	.944	.120	.017	1.523	-.207
241	WINS	-.084	-.137	-.084	-.112	.430	.423	.025	.055	.344	.539
242	WINS	.045	.079	.045	.417	.585	.589	.269	.257	1.328	.380
243	BUKK	-.082	.026	-.082	.134	.397	.456	.125	.035	-.389	-.537
244	INDY	.000	-.080	.000	-.164	.613	.593	.024	-.004	.131	1.541
245	SUPR	-.067	-.090	-.067	.020	.650	.666	-.219	.105	.431	1.823
246	TBIG	-.035	-.107	-.035	.036	.930	.931	-.213	.209	1.015	2.715
247	TOWR	-.028	-.034	-.028	.168	.641	.572	.183	.237	.409	1.605
248	AIMS	-.159	-.519	-.159	-.188	.043	.023	-.022	.092	-.778	-2.737
249	AKRA	.018	.000	.018	.041	.521	.490	-.028	.123	-.155	.440
250	APII	.026	-.067	.026	-.033	.477	.414	.117	.101	-.398	-1.331
251	BMSR	.373	-.169	.373	-.060	.684	.701	-.065	.172	-.330	-1.277
252	CLPI	-.048	-.170	-.048	.044	.305	.245	.035	.097	-.604	-1.242
253	CMPP	-.017	.017	-.017	.009	.836	.812	-.007	.048	.349	-.695
254	CNKO	-.075	-.114	-.075	-.087	.536	.631	-.198	.053	-.226	-.027
255	DPUM	.356	.179	.356	.070	.214	.234	-.724	.048	-.565	-.561
256	HEXA	-.037	-.242	-.037	-.267	.398	.188	.000	.047	-.579	-.420
257	INTA	-.010	-.191	-.010	-.105	.880	.904	-.113	-.083	.526	.985

258	JKON	-.028	-.028	-.028	.052	.490	.451	.061	.123	-.396	-.246
259	KOBX	.033	-.049	.033	-.147	.661	.676	.019	-.115	-.361	-.347
260	KONI	.068	-.133	.068	-.067	.797	.852	.051	.034	-.187	-1.515
261	LTLS	.002	-.053	.002	.049	.700	.703	.086	.007	.004	.348
262	MDRN	-.114	-.239	-.114	-.204	.484	.674	.126	-.126	.002	-.316
263	MICE	.052	-.028	.052	.114	.233	.292	.024	.057	-.573	-.951
264	MPMX	-.042	.018	-.042	.031	.631	.622	.031	.139	.093	1.039
265	SDPC	.118	.088	.118	.158	.788	.805	.066	.075	-.393	-1.106
266	TGKA	.003	-.073	.003	.015	.681	.649	.141	.090	-.336	-.327
267	UNTR	-.147	-.087	-.147	.037	.364	.334	.045	.091	-.483	.779
268	ACES	-.025	.067	-.025	.142	.195	.183	.191	.141	-.622	-.288
269	AMRT	-.248	-.069	-.248	.282	.681	.728	-.051	.116	-.009	.584
270	CENT	-.048	-.022	-.048	.017	.167	.211	-.337	.172	-.546	-.657
271	CSAP	-.017	.074	-.017	.204	.758	.667	.036	-.063	-.228	-.235
272	ECII	.019	-.089	.019	-.009	.074	.082	.024	-.002	-.745	-.760
273	ERAA	-.061	-.144	-.061	-.048	.589	.541	.114	.069	-.400	-.215
274	HERO	-.108	-.054	-.108	-.040	.331	.271	.005	.010	-.391	-.221
275	HERO	-.191	-.131	-.191	.318	.772	.790	.064	.074	.237	.334
276	MPPA	.071	-.101	.071	.111	.583	.637	.022	.045	-.259	.140
277	RALS	-.060	-.075	-.060	.016	.271	.282	.037	.111	-.556	-.241
278	RANC	-.128	-.069	-.128	.001	.462	.402	.018	.034	-.378	-1.051
279	SONA	-.052	-.126	-.052	-.092	.376	.433	.024	.160	-.385	-.588
280	MKNT	.183	-.486	.183	.156	.081	.155	-.234	-.019	-.777	-1.817
281	TELE	.109	.226	.109	.152	.605	.610	-.305	.021	.026	1.204
282	BAYU	-.010	.051	-.010	.015	.417	.429	.022	.028	-.488	-1.169
283	BUVA	-.006	.031	-.006	.160	.452	.425	-.153	-.121	.440	.180
284	ICON	-.005	.113	-.005	.102	.631	.661	-.149	.151	-.496	-1.127
285	INPP	.036	.011	.036	.052	.194	.207	-.015	.091	-.261	.175
286	JHHD	-.058	-.014	-.058	.021	.312	.276	.105	.100	-.076	.196
287	JSPT	.025	-.048	.025	.060	.327	.319	.025	.098	-.338	-.015
288	KPIG	.000	.146	.000	.272	.202	.204	-.033	-.084	-.435	.429
289	MAMI	-.013	-.009	-.013	.044	.249	.255	-.012	.021	-.014	-.618
290	PANR	.044	-.071	.044	.306	.763	.801	-.143	-.140	.287	.366
291	PDES	-.132	-.075	-.132	.180	.547	.560	-.276	-.095	.224	-.178
292	PGLI	-.012	-.037	-.012	.049	.121	.153	-.012	.011	-.572	-1.901
293	PJAA	-.006	-.125	-.006	.204	.429	.515	.104	.134	.040	.218
294	PNSE	-.030	-.048	-.030	.160	.346	.453	.155	-.176	-.161	-.329
295	PSKT	-.044	-.053	-.044	.197	.688	.586	.103	-.004	1.956	-1.117
296	SHID	.020	-.011	.020	-.004	.353	.344	.013	.014	.018	-.203
297	MARI	-.139	-.139	-.139	.059	.671	.627	-.068	-.037	.171	-.326
298	BLTZ	-.043	-.153	-.043	.627	.396	.144	.033	-.468	.427	-.945
299	EMTK	.006	-.018	.006	.164	.121	.224	.314	.139	-.682	.572
300	FORU	-.033	-.021	-.033	-.091	.527	.507	.032	.044	-.486	-1.544
301	JTPE	.102	-.012	.102	.186	.604	.474	.117	-.049	-.257	-.869



302	LINK	-.139	-.175	-.139	.139	.174	.216	.093	.195	-.269	-.259
303	MDIA	-.189	.123	-.189	.300	.296	.254	.224	.082	-.558	-.424
304	MNCN	.009	-.035	.009	-.016	.339	.334	.128	.463	-.289	.139
305	SCMA	.006	.386	.006	.056	.252	.231	.597	.524	-.567	-.346
306	TMPO	.017	-.035	.017	-.014	.563	.596	-.024	.194	.049	-.320
307	VIVA	-.219	.063	-.219	.102	.652	.616	.261	.051	.233	1.150
308	MIKA	-.052	-.038	-.052	.123	.119	.129	-.219	.130	-.675	-.275
309	SILO	-.078	-.034	-.078	.412	.417	.258	.098	-.161	-.149	-.216
310	SRAJ	-.078	-.062	-.078	.378	.393	.252	-.619	-.310	.065	-.575
311	ASGR	-.020	.112	-.020	-.048	.414	.323	.135	.198	-.537	-.759
312	ATIC	.068	.060	.068	.167	.692	.715	-.053	.035	-.322	-.436
313	DNET	.058	.058	.058	.051	.008	.013	.044	.052	-.787	-.168
314	MLPT	-.091	-.125	-.091	.057	.582	.538	.016	.047	-.379	-.533
315	MTDL	.181	-.133	.181	.108	.557	.523	.065	.080	-.473	-.346
316	ABMM	-.216	-.108	-.216	-.110	.854	.852	-.073	.171	.645	1.570
317	BHIT	-.086	.021	-.086	.037	.572	.563	.066	.076	-.025	1.249
318	BMTR	-.116	-.135	-.116	-.075	.422	.435	-.115	.183	-.202	.665
319	PLAS	-.033	-.111	-.033	.033	.338	.413	-.012	.003	-.469	-1.461

## 1. Kualitas Audit

No	Kode	2015	2016
1	BISI	0	0
2	AALI	1	1
3	ANJT	1	1
4	DSNG	1	1
5	BWPT	1	1
6	GOLL	0	0
7	GZCO	0	0
8	JAWA	0	0
9	LSIP	1	1
10	PALM	0	0
11	SIMP	1	1
12	SGRO	1	1
13	SMSS	1	1
14	SMAR	0	0
15	TBLA	0	0
16	UNSP	0	0
17	CPRO	1	1
18	ARII	0	0
19	BSSR	0	0
20	BYAN	1	1
21	DEWA	0	0

22	DOID	0	0
23	HRUM	1	1
24	ITMG	1	1
25	KKGI	0	0
26	MBAP	1	1
27	MYOH	1	1
28	PKPK	0	0
29	PTBA	1	1
30	PTRO	1	1
31	SMMT	1	1
32	TOBA	1	1
33	ARTI	0	0
34	BIPI	0	0
35	ELSA	1	1
36	ENRG	0	0
37	ESSA	1	1
38	RUIS	0	0
39	ANTM	1	1
40	CKRA	0	0
41	INCO	1	1
42	PSAB	0	0
43	SMRU	0	0
44	TINS	1	1
45	CTTH	0	0
46	MITI	0	0
47	INTP	1	1
48	SMBR	0	0
49	AMFG	1	1
50	ARNA	1	1
51	KIAS	1	1
52	MLIA	1	1
53	TOTO	1	1
54	ALMI	0	0
55	BTON	0	0
56	GDST	0	0
57	INAI	0	0
58	ISSP	0	0
59	JKSW	0	0
60	JPRS	0	0
61	KRAS	1	1
62	LION	0	0
63	LMSH	0	0
64	PICO	0	0
65	TBMS	1	1

66	BRPT	1	1
67	BRPT	0	0
68	DPNS	0	0
69	EKAD	0	0
70	INCI	0	0
71	SRSN	0	0
72	TPIA	1	1
73	UNIC	1	1
74	AKPI	1	1
75	APLI	1	1
76	BRNA	0	0
77	FPNI	1	1
78	IGAR	0	0
79	IMPC	0	0
80	IPOL	0	0
81	TRST	1	1
82	CPIN	1	1
83	JPFA	0	0
84	MAIN	0	0
85	SIPD	0	0
86	SULI	1	1
87	TIRT	0	0
88	ALDO	0	0
89	FASW	1	1
90	INKP	0	0
91	INRU	0	0
92	KDSI	0	0
93	SPMA	0	0
94	TKIM	0	0
95	KRAH	0	0
96	ASII	1	1
97	AUTO	1	1
98	BRAM	1	1
99	GJTL	1	1
100	IMAS	1	1
101	INDS	0	0
102	LPIN	0	0
103	MASA	1	1
104	NIPS	0	0
105	SMSM	1	1
106	ADMG	1	1
107	CNTX	1	1
108	ERTX	0	0
109	ESTI	1	1

110	HDTX	0	0
111	INDR	1	1
112	PBRX	0	0
113	POLY	0	0
114	RICY	0	0
115	SRIL	0	0
116	SSTM	0	0
117	SSTM	0	0
118	TFCO	1	1
119	TRIS	0	0
120	UNIT	0	0
121	BATA	1	1
122	BIMA	0	0
123	IKBI	1	1
124	JECC	0	0
125	KBLI	1	1
126	KBLM	0	0
127	SCCO	0	0
128	VOKS	0	0
129	PTSN	0	0
130	AISA	0	0
131	ALTO	0	0
132	CEKA	1	1
133	DLTA	1	1
134	ICBP	1	1
135	INDF	1	1
136	MLBI	1	1
137	MYOR	0	0
138	PSDN	1	1
139	ROTI	1	1
140	SKBM	0	0
141	SKLT	0	0
142	GGRM	1	1
143	HMSP	1	1
144	RMBA	1	1
145	WIIM	0	0
146	DVLA	1	1
147	INAF	0	0
148	KAEF	0	0
149	KLBF	1	1
150	MERK	1	1
151	PYFA	0	0
152	SIDO	0	0
153	TSPC	0	0

154	ADES	0	0
155	KINO	0	0
156	MBTO	0	0
157	TCID	1	1
158	UNVR	1	1
159	CINT	0	0
160	KICI	0	0
161	APLN	1	1
162	ASRI	0	0
163	BAPA	0	0
164	BCIP	0	0
165	BEST	0	0
166	BIKA	0	0
167	BIPP	0	0
168	BKDP	0	0
169	BKSL	0	0
170	BSDE	0	0
171	COWL	0	0
172	CTRS	1	1
173	DART	1	1
174	DILD	0	0
175	EMDE	0	0
176	FORU	0	0
177	GAMA	0	0
178	GMTD	0	0
179	GPRA	0	0
180	GWSA	1	1
181	JRPT	0	0
182	KIJA	0	0
183	LAMI	0	0
184	LPCK	0	0
185	LPKR	0	0
186	MKPI	0	0
187	MMLP	0	0
188	MTLA	1	1
189	NIRO	1	1
190	OMRE	1	1
191	PPRO	0	0
192	PLIN	1	1
193	PNSE	0	0
194	PWON	1	1
195	RBMS	0	0
196	RODA	0	0
197	SCBD	0	0

198	SMDM	0	0
199	SMRA	1	1
200	TARA	0	0
201	ACST	1	1
202	ADHI	0	0
203	DGIK	0	0
204	NRCA	0	0
205	PTPP	0	0
206	SSIA	0	0
207	TOTL	0	0
208	WIKA	0	0
209	WSKT	0	0
210	KOPI	0	0
211	PGAS	1	1
212	RAJA	0	0
213	CMNP	0	0
214	JSMR	1	1
215	META	0	0
216	EXCL	1	1
217	FREN	0	0
218	ISAT	1	1
219	TLKM	1	1
220	ASSA	1	1
221	BBRM	0	0
222	BIRD	0	0
223	CASS	0	0
224	GIAA	1	1
225	HITS	1	1
226	IATA	0	0
227	INDX	0	0
228	LEAD	1	1
229	LRNA	0	0
230	MBSS	1	1
231	NELY	0	0
232	PTIS	1	1
233	SAFE	0	0
234	SDMU	0	0
235	SMDR	1	1
236	SOCI	0	0
237	TAXI	0	0
238	TMAS	1	1
239	TPMA	0	0
240	TRAM	0	0
241	WINS	0	0

242	WINS	0	0
243	BUKK	0	0
244	INDY	1	1
245	SUPR	0	0
246	TBIG	0	0
247	TOWR	1	1
248	AIMS	0	0
249	AKRA	1	1
250	APII	0	0
251	BMSR	0	0
252	CLPI	1	1
253	CMPP	0	0
254	CNKO	0	0
255	DPUM	0	0
256	HEXA	1	1
257	INTA	1	1
258	JKON	0	0
259	KOBX	0	0
260	KONI	1	1
261	LTLS	1	1
262	MDRN	1	1
263	MICE	1	1
264	MPMX	1	1
265	SDPC	0	0
266	TGKA	1	1
267	UNTR	1	1
268	ACES	0	0
269	AMRT	1	1
270	CENT	1	1
271	CSAP	1	1
272	ECII	0	0
273	ERAA	1	1
274	HERO	1	1
275	HERO	1	1
276	MPPA	0	0
277	RALS	1	1
278	RANC	0	0
279	SONA	0	0
280	MKNT	0	0
281	TELE	0	0
282	BAYU	0	0
283	BUVA	1	1
284	ICON	0	0
285	INPP	0	0

286	JHHD	0	0
287	JSPT	1	1
288	KPIG	0	0
289	MAMI	0	0
290	PANR	0	0
291	PDES	0	0
292	PGLI	0	0
293	PJAA	0	0
294	PNSE	0	0
295	PSKT	0	0
296	SHID	0	0
297	MARI	0	0
298	BLTZ	0	0
299	EMTK	1	1
300	FORU	0	0
301	JTPE	0	0
302	LINK	0	0
303	MDIA	0	0
304	MNCN	1	1
305	SCMA	1	1
306	TMPO	0	0
307	VIVA	0	0
308	MIKA	0	0
309	SILO	0	0
310	SRAJ	0	0
311	ASGR	1	1
312	ATIC	0	0
313	DNET	1	1
314	MLPT	0	0
315	MTDL	1	1
316	ABMM	1	1
317	BHIT	1	1
318	BMTR	1	1
319	PLAS	0	0



## Lampiran 3

### Hasil Pengujian Menggunakan SPSS

#### 1. Uji Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen_Laba	638	-1.236	2.350	-.02299	.148706
Growth	638	-.887	12.207	.13826	.664136
Leverage	638	.008	8.308	.52367	.556439
Free_Cash_Flow	638	-8.074	7.007	.03713	.461492
Risiko_Litigasi	638	-2.737	11.510	.00157	1.000137
Valid N (listwise)	638				

#### 2. Uji Normalitas

- Pengujian Persamaan 1

		Unstandardized Residual
N		638
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.14123086
Most Extreme Differences	Absolute	.124
	Positive	.124
	Negative	-.119
Test Statistic		.124
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- **Pengujian Persamaan 2 (*Big four*)**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		252
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.08792447
Most Extreme Differences	Absolute	.099
	Positive	.099
	Negative	-.069
Test Statistic		.099
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- **Pengujian Persamaan 2 (*non Big four*)**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		386
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.17721762
Most Extreme Differences	Absolute	.164
	Positive	.164
	Negative	-.160
Test Statistic		.164
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- **Pengujian Persamaan 3 (*Big four*)**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		252
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.08700559
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.072
Test Statistic		.095
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

- **Pengujian Persamaan 3 (*non Big four*)**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		386
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.17704397
Most Extreme Differences	Absolute	.164
	Positive	.159
	Negative	-.164
Test Statistic		.164
Asymp. Sig. (2-tailed)		.000 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

### 3. Uji Multikolinearitas

- Pengujian Persamaan 1

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.077	.009			
	Growth	.035	.008	.156	.995	1.005
	Leverage	.093	.013	.349	.595	1.680
	Free_Cash_Flow	.006	.012	.019	.994	1.006
	Risiko_Litigasi	-.044	.007	-.293	.598	1.673

a. Dependent Variable: Manajemen\_Laba

- Pengujian Persamaan 2 (*Big four*)

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.035	.006			
	Free_Cash_Flow_Bigfour	.039	.033	.074	1.000	1.000

a. Dependent Variable: Manajemen\_Laba\_Bigfour

- Pengujian Persamaan 2 (*non Big four*)

#### Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.017	.009			
	Free_Cash_Flow_NonBigfour	.007	.016	.022	1.000	1.000

a. Dependent Variable: Manajemen\_Laba\_NonBigfour

- **Pengujian Persamaan 3 (Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.030	.006			
	Risiko_Litigasi_Bigfour	-.020	.008	-.162	1.000	1.000

a. Dependent Variable: Manajemen\_Laba\_Bigfour

- **Pengujian Persamaan 3 (non Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.017	.009			
	Risiko_Litigasi_NonBigfour	-.008	.008	-.049	1.000	1.000

a. Dependent Variable: Manajemen\_Laba\_NonBigfour

#### 4. Uji Heteroskedatisitas

- **Pengujian Persamaan 1**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.018	.007		2.687	.007
	Growth	.013	.006	.077	2.151	.032
	Leverage	.116	.010	.559	12.059	.000
	Free_Cash_Flow	-.004	.009	-.016	-.439	.661
	Risiko_Litigasi	-.048	.005	-.411	-8.898	.000

a. Dependent Variable: ABS\_RES

- **Pengujian Persamaan 2 (Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.062	.004		14.440	.000
	Free_Cash_Flow_Bigfour	-.011	.024	-.029	-.465	.642

a. Dependent Variable: ABS\_RES

- **Pengujian Persamaan 2 (non Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.087	.008		11.047	.000
	Free_Cash_Flow_NonBigfour	.003	.014	.010	.192	.848

a. Dependent Variable: ABS\_RES

- **Pengujian Persamaan 3 (Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.062	.004		15.963	.000
	Risiko_Litigasi_Bigfour	-.012	.006	-.139	-2.212	.028

a. Dependent Variable: ABS\_RES

- **Pengujian Persamaan 3 (non Big four)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.087	.008		11.091	.000
	Risiko_Litigasi_NonBigfour	-.006	.007	-.045	-.887	.375

a. Dependent Variable: ABS\_RES

## 5. Uji Autokorelasi

- **Pengujian Persamaan 1**

### Model Summary

Model	Durbin-Watson
1	2.007

- Predictors: (Constant), Risiko\_Litigasi, Growth, Free\_Cash\_Flow, Leverage
- Dependent Variable: Manajemen\_Laba

- **Pengujian Persamaan 2 (*Big four*)**

### Model Summary

Model	Durbin-Watson
1	1.651

- Predictors: (Constant), Free\_Cash\_Flow\_Bigfour
- Dependent Variable: Manajemen\_Laba\_Bigfour

- **Pengujian Persamaan 2 (*non Big four*)**

### Model Summary

Model	Durbin-Watson
1	1.930

- Predictors: (Constant), Free\_Cash\_Flow\_NonBigfour
- Dependent Variable: Manajemen\_Laba\_NonBigfour

- **Pengujian Persamaan 3 (*Big four*)**

### Model Summary

Model	Durbin-Watson
1	1.655

- Predictors: (Constant), Risiko\_Litigasi\_Bigfour
- Dependent Variable: Manajemen\_Laba\_Bigfour

- **Pengujian Persamaan 3 (*non Big four*)**

### Model Summary

Model	Durbin-Watson
1	1.935

- Predictors: (Constant), Risiko\_Litigasi\_NonBigfour
- Dependent Variable: Manajemen\_Laba\_NonBigfour

## 6. Uji Koefisien Determinasi (R<sup>2</sup>)

**Model Summary**

Model	Adjusted R Square
1	.092

- Predictors: (Constant), Risiko\_Litigasi, Growth, Free\_Cash\_Flow, Leverage
- Dependent Variable: Manajemen\_Laba

## 7. Uji Simultan (Uji F)

**ANOVA**

Model	F	Sig.
1 Regression	17.145	.000 <sup>b</sup>

- Dependent Variable: Manajemen\_Laba
- Predictors: (Constant), Risiko\_Litigasi, Growth, Free\_Cash\_Flow, Leverage

## 8. Uji Parsial (Uji t)

- **Pengujian Persamaan 1**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.077	.009		-8.550	.000
	Growth	.035	.008	.155	4.103	.000
	Leverage	.094	.013	.350	7.163	.000
	Free_Cash_Flow	.006	.012	.019	.513	.608
	Risiko_Litigasi	-.044	.007	-.293	-6.004	.000

- Dependent Variable: Manajemen\_Laba



- **Pengujian Persamaan 2 (*Big four*)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.035	.006		-5.896	.000
	Free_Cash_Flow_Bigfour	.039	.033	.074	1.177	.240

a. Dependent Variable: Manajemen\_Laba\_Bigfour

- **Pengujian Persamaan 2 (*non Big four*)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.017	.009		-1.866	.063
	Free_Cash_Flow_NonBigfour	.007	.016	.022	.422	.674

a. Dependent Variable: Manajemen\_Laba\_NonBigfour

- **Pengujian Persamaan 3 (*Big four*)**

**Coefficients**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.030	.006		-5.471	.000
	Risiko_Litigasi_Bigfour	-.020	.008	-.162	-2.593	.010

a. Dependent Variable: Manajemen\_Laba\_Bigfour

- **Pengujian Persamaan 3 (*non Big four*)**

**Coefficients**

		B	Std. Error	Beta	t	Sig.
1	(Constant)	-.017	.009		-1.908	.057
	Risiko_Litigasi_NonBigfour	-.008	.008	-.049	-.965	.335

a. Dependent Variable: Manajemen\_Laba\_NonBigfour

## Lampiran 4

### Hasil Pengujian Menggunakan Eviews

#### 1. Hasil Uji HAC

- **Pengujian Persamaan 1**

Dependent Variable: ML

Method: Least Squares

Date: 02/26/18 Time: 13:03

Sample: 1 638

Included observations: 638

HAC standard errors & covariance (Bartlett kernel, Newey-West fixed bandwidth = 7.0000)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
GROWTH	0.034845	0.014690	2.371995	0.0180
LEVERAGE	0.093297	0.081210	1.148836	0.2511
FCF	0.006293	0.005732	1.097848	0.2727
RL	-0.043623	0.036541	-1.193818	0.2330
C	-0.076896	0.040664	-1.890996	0.0591

  

R-squared	0.097678	Mean dependent var	-0.022987
Adjusted R-squared	0.091976	S.D. dependent var	0.148706
S.E. of regression	0.141702	Akaike info criterion	-1.062369
Sum squared resid	12.71036	Schwarz criterion	-1.027430
Log likelihood	343.8959	Hannan-Quinn criter.	-1.048806
F-statistic	17.13090	Durbin-Watson stat	2.008021
Prob(F-statistic)	0.000000	Wald F-statistic	2.020894
Prob(Wald F-statistic)	0.089941		

• **Pengujian Persamaan 2 (*Big four*)**

Dependent Variable: ML\_B4  
 Method: Least Squares  
 Date: 02/26/18 Time: 12:28  
 Sample: 1 252  
 Included observations: 252  
 HAC standard errors & covariance (Bartlett kernel, Newey-West fixed bandwidth = 5.0000)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
FCF_B4	0.038549	0.042076	0.916169	0.3605
C	-0.035095	0.006808	-5.154870	0.0000
R-squared	0.005508	Mean dependent var		-0.032563
Adjusted R-squared	0.001530	S.D. dependent var		0.088168
S.E. of regression	0.088100	Akaike info criterion		-2.012780
Sum squared resid	1.940409	Schwarz criterion		-1.984769
Log likelihood	255.6103	Hannan-Quinn criter.		-2.001509
F-statistic	1.384644	Durbin-Watson stat		1.650587
Prob(F-statistic)	0.240431	Wald F-statistic		0.839366
Prob(Wald F-statistic)	0.360461			

• **Pengujian Persamaan 2 (*non Big four*)**

Dependent Variable: ML\_NB4  
 Method: Least Squares  
 Date: 02/26/18 Time: 12:32  
 Sample: 1 386  
 Included observations: 386  
 HAC standard errors & covariance (Bartlett kernel, Newey-West fixed bandwidth = 6.0000)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
FCF_NB4	0.006609	0.006744	0.979882	0.3278
C	-0.016858	0.009889	-1.704726	0.0891
R-squared	0.000462	Mean dependent var		-0.016736
Adjusted R-squared	-0.002140	S.D. dependent var		0.177259
S.E. of regression	0.177448	Akaike info criterion		-0.615108
Sum squared resid	12.09134	Schwarz criterion		-0.594611
Log likelihood	120.7158	Hannan-Quinn criter.		-0.606980
F-statistic	0.177675	Durbin-Watson stat		1.929946
Prob(F-statistic)	0.673615	Wald F-statistic		0.960170
Prob(Wald F-statistic)	0.327761			

• **Pengujian Persamaan 3 (*Big four*)**

Dependent Variable: ML\_B4

Method: Least Squares

Date: 12/26/17 Time: 23:34

Sample: 1 252

Included observations: 252

HAC standard errors & covariance (Bartlett kernel, Newey-West fixed bandwidth = 5.0000)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
RL_B4	-0.020323	0.007418	-2.739736	0.0066
C	-0.030391	0.006817	-4.457797	0.0000
R-squared	0.026185	Mean dependent var		-0.032563
Adjusted R-squared	0.022290	S.D. dependent var		0.088168
S.E. of regression	0.087179	Akaike info criterion		-2.033791
Sum squared resid	1.900065	Schwarz criterion		-2.005780
Log likelihood	258.2577	Hannan-Quinn criter.		-2.022520
F-statistic	6.722260	Durbin-Watson stat		1.655322
Prob(F-statistic)	0.010083	Wald F-statistic		7.506155
Prob(Wald F-statistic)	0.006592			

• **Pengujian Persamaan 3 (*non Big four*)**

Dependent Variable: ML\_NB4

Method: Least Squares

Date: 12/26/17 Time: 23:40

Sample: 1 386

Included observations: 386

HAC standard errors & covariance (Bartlett kernel, Newey-West fixed bandwidth = 6.0000)

Variable	Coefficient	Std. Error	t-Statistic	Prob.
RL_NB4	-0.007581	0.015271	-0.496435	0.6199
C	-0.017245	0.009460	-1.822958	0.0691
R-squared	0.002418	Mean dependent var		-0.016736
Adjusted R-squared	-0.000180	S.D. dependent var		0.177259
S.E. of regression	0.177275	Akaike info criterion		-0.617066
Sum squared resid	12.06769	Schwarz criterion		-0.596569
Log likelihood	121.0937	Hannan-Quinn criter.		-0.608938
F-statistic	0.930679	Durbin-Watson stat		1.935206
Prob(F-statistic)	0.335294	Wald F-statistic		0.246448
Prob(Wald F-statistic)	0.619871			