

Lampiran 1

Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2014-2016

No	Kode	Nama
1	ADES	PT. Ades Waters Indonesia Tbk
2	AKPI	PT. Argha Karya Prima Industry Tbk
3	ALDO	PT. Alkindo Naratama Tbk
4	APLI	PT. Asiaplast Industries Tbk
5	ARNA	PT. Arwana Citra Mulia Tbk
6	BATA	PT. Sepatu Bata Tbk
7	BUDI	PT. Budi Acid Jaya Tbk
8	CEKA	PT. Cahaya Kalbar Tbk
9	CINT	PT. Chitose Internasional Tbk
10	CPIN	PT. Charoen Pokphand Indonesia Tbk
11	DLTA	PT. Delta Djakarta Tbk
12	DPNS	PT. Duta Pertiwi Nusantara
13	DVLA	PT. Darya Varia Laboratoria Tbk
14	EKAD	PT. Ekadharna International Tbk
15	IGAR	PT. Kageo Igar Jaya Tbk
16	IMPC	PT. Impack Pratama Industri Tbk
17	INAI	PT. Indal Aluminium Industry Tbk
18	INCI	PT. Intan Wijaya International Tbk
19	INDS	PT. Indospring Tbk
20	JECC	PT. Jembo Cable Company Tbk
21	JPFA	PT. Japfa Comfeed Indonesia Tbk
22	KAEF	PT. Kimia Farma Tbk
23	KBLI	PT. KMI Wire and Cable Tbk
24	KBLM	PT. Kabelindo Murni Tbk
25	KDSI	PT. Kedaung Setia Industrial Tbk
26	LION	PT. Lion Metal Works Tbk
27	LMPI	PT. Langgeng Makmur Industry Tbk
28	LMSH	PT. Lionmesh Prima Tbk
29	MERK	PT. Merck Tbk
30	MLBI	PT. Multi Bintang Indonesia Tbk
31	MRAT	PT. Mustika Ratu Tbk
32	NIPS	PT. Nippers Tbk
33	PICO	PT. Pelangi Indah Canindo Tbk

34	PYFA	PT. Pyridam Farma Tbk
35	RICY	PT. Ricky Putra Globalindo Tbk
36	ROTI	PT. Nippon Indosari Corporindo Tbk
37	SCCO	PT. Supreme Cable Manufacturing and Commerce Tbk
38	SIDO	PT. Industri Jamu dan Farmasi Sido Muncul Tbk
39	SKBM	PT. Sekar Bumi Tbk
40	SKLT	PT. Sekar Laut Tbk
41	SMBR	PT. Semen Baturaja Persero Tbk
42	SRSN	PT. Semen Gresik Tbk
43	STTP	PT. Siantar Top Tbk
44	TCID	PT. Mandom Indonesia Tbk
45	TOTO	PT. Surya Toto Indonesia
46	TRIS	PT. Trisula Internasional Tbk
47	TSPC	PT. Tempo Scan Pasific Tbk
48	UNIT	PT. Nusantara Inti Corpora Tbk
49	WIIM	PT. Wismilak Inti Makmur Tbk

Lampiran 2**Data Kepemilikan Manajerial Tahun 2014**

NO	KODE	SAHAM DK	SAHAM BEREDAR	MOWN
1	ADES	0	589.896.800	0,000
2	APLI	399.899.848	1.414.308.200	0,283
3	ARNA	0	7.341.430.976	0,000
4	BATA	0	1.300.000.000	0,000
5	CEKA	2.250.000	297.500.000	0,008
6	CINT	0	1.000.000.000	0,000
7	DPNS	0	16.398.000.000	0,000
8	EKAD	0	698.775.000	0,000
9	IGAR	0	972.204.500	0,000
10	IMPC	7.662.000	483.350.000	0,016
11	INAI	300.000	158.400.000	0,002
12	INCI	25.123.776	181.035.556	0,139
13	INDS	7.809.503	656.000.000	0,012
14	JECC	0	151.200.000	0,000
15	KAEF	125.000	5.554.000.000	0,000
16	KBLM	0	1.120.000.000	0,000
17	KDSI	0	405.000.000	0,000
18	LION	129.500	52.016.000	0,002
19	LMPI	56.087	1.008.517.669	0,000
20	LMSH	2.417.500	9.600.000	0,252
21	MERK	0	22.400.000	0,000
22	MRAT	0	428.000.000	0,000
23	NIPS	0	1.486.666.666	0,000
24	PICO	567.000	568.375.000	0,001
25	PYFA	61.740.000	535.080.000	0,115
26	RICY	0	642.000.000	0,000
27	ROTI	0	1.480.576.500	0,000
28	SCCO	11.855.384	205.538.400	0,058
29	SIDO	4.860.000.000	15.000.000.000	0,324
30	SKBM	29.036.200	936.530.894	0,031
31	SKLT	1.938.600	621.666.450	0,003
32	SMBR	0	9.837.678.500	0,000
33	SRSN	697.978.645	6.020.000.000	0,116
34	STTP	41.494.100	1.310.000.000	0,032
35	TCID	273.004	201.066.667	0,001
36	TOTO	0	990.720.000	0,000
37	TRIS	0	1.043.764.025	0,000

NO	KODE	SAHAM DK	SAHAM BEREDAR	MOWN
38	TSPC	3.650.000	4.500.000.000	0,001
39	UNIT	0	75.422.200	0,000
40	WIIM	516.741.420	2.099.873.760	0,246

Lampiran 3**Data Kepemilikan Manajerial Tahun 2015**

NO	KODE	SAHAM DK	SAHAM BEREDAR	MOWN
1	ADES	0	589.896.800	0,000
2	AKPI	0	680.000.000	0,000
3	ALDO	78.769.231	550.000.000	0,143
4	APLI	348.899.848	1.500.000.000	0,233
5	ARNA	0	7.341.430.976	0,000
6	BATA	0	1.300.000.000	0,000
7	BUDI	0	4.498.997.362	0,000
8	CEKA	0	595.000.000	0,000
9	CINT	0	1.000.000.000	0,000
10	CPIN	0	16.398.000.000	0,000
11	DLTA	0	800.659.050	0,000
12	DPNS	18.910.440	331.129.952	0,057
13	DVLA	0	1.115.925.300	0,000
14	EKAD	0	698.775.000	0,000
15	IGAR	0	972.204.500	0,000
16	IMPC	7.662.000	483.350.000	0,016
17	INAI	689.100	316.800.000	0,002
18	INCI	25.198.483	181.035.556	0,139
19	JECC	0	151.200.000	0,000
20	KAEF	125.000	5.554.000.000	0,000
21	KBLI	2.000.000	4.007.235.107	0,000
22	KBLM	0	1.120.000.000	0,000
23	KDSI	0	405.000.000	0,000
24	LION	1.295.000	520.016.000	0,002
25	LMPI	56.087	1.009.000.000	0,000
26	LMSH	24.565.000	96.000.000	0,256
27	MERK	0	448.000.000	0,000
28	MLBI	0	2.107.000.000	0,000
29	MRAT	0	428.000.000	0,000
30	NIPS	50.040.000	1.486.666.666	0,034
31	PICO	222.500	568.375.000	0,000
32	PYFA	61.740.000	535.080.000	0,115
33	RICY	0	641.717.510	0,000
34	ROTI	0	5.061.100.000	0,000
35	SCCO	11.855.384	205.583.400	0,058
36	SKBM	29.036.200	936.530.894	0,031
37	SKLT	1.669.640	690.740.500	0,002

NO	KODE	SAHAM DK	SAHAM BEREDAR	MOWN
38	SMBR	0	9.837.678.500	0,000
39	SRSN	697.978.645	6.020.000.000	0,116
40	STTP	41.790.800	1.310.000.000	0,032
41	TCID	273.004	201.066.667	0,001
42	TOTO	0	1.032.000.000	0,000
43	TRIS	0	1.045.446.325	0,000
44	TSPC	3.070.000	4.500.000.000	0,001
45	UNIT	0	75.422.200	0,000
46	WIIM	516.741.420	2.099.873.760	0,246

Lampiran 4**Data Kepemilikan Manajerial Tahun 2016**

NO	KODE	SAHAM DK	SAHAM BEEDAR	MOWN
1	ADES	0	542.347.113	0,000
2	AKPI	0	680.000.000	0,000
3	ALDO	78.769.231	550.000.000	0,143
4	APLI	361.831.948	1.500.000.000	0,241
5	ARNA	2.740.000.000	7.341.430.976	0,373
6	BATA	0	1.300.000.000	0,000
7	BUDI	0	4.498.997.362	0,000
8	CEKA	4.500.000	595.000.000	0,008
9	CINT	0	1.000.000.000	0,000
10	CPIN	352.600	16.398.000.000	0,000
11	DLTA	0	800.659.050	0,000
12	DPNS	11.329	331.129.952	0,000
13	DVLA	0	1.115.925.300	0,000
14	EKAD	0	698.775.000	0,000
15	IGAR	0	972.204.500	0,000
16	IMPC	79.702.000	4.833.500.000	0,016
17	INAI	1.599.800	316.800.000	0,005
18	INCI	60.794.102	181.035.556	0,336
19	JECC	0	151.200.000	0,000
20	JPFA	121.957.200	11.390.198.170	0,011
21	KAEF	0	5.554.000.000	0,000
22	KBLI	0	4.007.235.107	0,000
23	KBLM	0	1.120.000.000	0,000
24	KDSI	19.516.900	405.000.000	0,048
25	LMPI	56.087	1.008.517.669	0,000
26	LMSH	22.745.000	96.000.000	0,237
27	MERK	0	448.000.000	0,000
28	MLBI	0	2.107.000.000	0,000
29	MRAT	0	428.000.000	0,000
30	NIPS	10.800.000	1.635.333.332	0,007
31	PICO	0	568.375.000	0,000
32	PYFA	123.480.000	535.080.000	0,231
33	RICY	0	641.717.510	0,000
34	ROTI	0	5.061.100.000	0,000
35	SCCO	9.838.500	205.583.400	0,048
36	SIDO	4.860.000.000	15.000.000.000	0,324
37	SKBM	26.516.200	936.530.894	0,028

NO	KODE	SAHAM DK	SAHAM BEEDAR	MOWN
38	SKLT	1.938.640	621.666.450	0,003
39	SMBR	0	9.837.678.500	0,000
40	SRSN	0	6.020.000.000	0,000
41	STTP	41.750.800	1.310.000.000	0,032
42	TCID	286.004	201.066.667	0,001
43	TOTO	0	10.320.000.000	0,000
44	TRIS	0	1.045.531.525	0,000
45	TSPC	3.070.000	4.500.000.000	0,001
46	UNIT	0	75.422.200	0,000
47	WIIM	521.640.841	2.099.873.760	0,248

Lampiran 5**Data Kepemilikan Institusional Tahun 2014**

NO	KODE	SAHAM KI	SAHAM BEREDAR	KI
1	ADES	542.347.113	589.896.800	0,919
2	APLI	801.304.000	1.362.671.400	0,588
3	ARNA	3.306.002.100	7.341.430.976	0,450
4	BATA	1.132.954.900	1.300.000.000	0,872
5	CEKA	258.885.500	297.500.000	0,870
6	CINT	696.500.000	1.000.000.000	0,697
7	DPNS	197.485.870	331.129.952	0,596
8	EKAD	527.200.720	698.775.000	0,754
9	IGAR	824.612.420	972.204.500	0,848
10	IMPC	325.638.000	483.350.000	0,674
11	INAI	213.101.000	158.400.000	0,115
12	INCI	0	181.035.556	0,000
13	INDS	578.210.207	656.000.000	0,881
14	JECC	136.303.300	151.200.000	0,901
15	KAEF	4.999.999.999	5.554.000.000	0,900
16	KBLM	923022700	1.120.000.000	0,824
17	KDSI	306.488.500	405.000.000	0,757
18	LION	30.012.000	52.016.000	0,577
19	LMPI	839.792.663	1.008.517.669	0,833
20	LMSH	3.092.700	9.600.000	0,322
21	MERK	21.109.760	22.400.000	0,942
22	MRAT	343.127.600	428.000.000	0,802
23	NIPS	935.237.319	1.486.666.666	0,629
24	PICO	534.338.000	568.375.000	0,940
25	PYFA	288.119.974	535.080.000	0,538
26	RICY	308287600	641.717.510	0,480
27	ROTI	3.581.223.500	5.061.800.000	0,708
28	SCCO	138.275.640	205.583.400	0,673
29	SIDO	0	15.000.000.000	0,000
30	SKBM	762.561.509	936.530.894	0,814
31	SKLT	663.740.500	690.740.500	0,961
32	SMBR	1.521.352.800	9.837.678.500	0,155
33	SRSN	4.694.421.652	6.020.000.000	0,780
34	STTP	743.600.500	1.310.000.000	0,568
35	TCID	145.074.379	201.066.667	0,722
36	TOTO	561.738.240	990.720.000	0,567
37	TRIS	280.000.000	1.043.764.025	0,268

NO	KODE	SAHAM KI	SAHAM BEREDAR	KI
38	TSPC	3.480.146.818	4.500.000.000	0,773
39	UNIT	2.221.436.448	3.730.000.000	0,596
40	WIIM	472.018.070	2.099.873.760	0,225

Lampiran 6**Data Kepemilikan Institusional Tahun 2015**

NO	KODE	SAHAM I	SAHAM BEREDAR	KI
1	ADES	542.347.113	589.896.800	0,919
2	AKPI	466.499.943	680.000.000	0,686
3	ALDO	321.230.769	550.000.000	0,584
4	APLI	801.304.000	1.500.000.000	0,534
5	ARNA	3.533.175.400	7.341.430.976	0,481
6	BATA	1.132.954.900	1.300.000.000	0,872
7	BUDI	2.252.568.831	4.498.997.362	0,501
8	CEKA	547.471.000	595.000.000	0,920
9	CINT	696.500.000	1.000.000.000	0,697
10	CPIN	9.106.385.410	16.398.000.000	0,555
11	DLTA	653.907.150	800.659.050	0,817
12	DPNS	198.235.982	331.129.952	0,599
13	DVLA	1.037.800.912	1.115.925.300	0,930
14	EKAD	527.200.720	698.775.000	0,754
15	IGAR	824.612.420	972.204.500	0,848
16	IMPC	374.138.000	483.350.000	0,774
17	INAI	213.101.000	316.800.000	0,673
18	INCI	0	181.035.556	0,000
19	JECC	136.303.300	151.200.000	0,901
20	KAEF	4.999.999.999	5.554.000.000	0,900
21	KBLI	2.304.962.599	4.007.235.107	0,575
22	KBLM	1.024.474.800	1.120.000.000	0,915
23	KDSI	306.488.500	405.000.000	0,757
24	LION	300.120.000	520.016.000	0,577
25	LMPI	839.839.069	1.009.000.000	0,832
26	LMSH	30.927.000	96.000.000	0,322
27	MERK	19.409.746	448.000.000	0,043
28	MLBI	1.723.151.000	2.107.000.000	0,818
29	MRAT	343.349.500	428.000.000	0,802
30	NIPS	935.237.319	1.486.666.666	0,629
31	PICO	534.338.000	568.375.000	0,940
32	PYFA	288.119.974	535.080.000	0,538
33	RICY	219.014.710	641.717.510	0,341
34	ROTI	3.581.223.500	5.061.100.000	0,708
35	SCCO	146.275.640	205.583.400	0,712
36	SKBM	753.778.709	936.530.894	0,805
37	SKLT	663.740.500	690.740.500	0,961

NO	KODE	SAHAM KI	SAHAM BEREDAR	KI
38	SMBR	7.500.246.088	9.837.678.500	0,762
39	SRSN	4.694.421.652	6.020.000.000	0,780
40	STTP	743.600.500	1.310.000.000	0,568
41	TCID	25.363.147	201.066.667	0,126
42	TOTO	953.168.640	1.032.000.000	0,924
43	TRIS	700.000.000	1.045.446.325	0,670
44	TSPC	3.517.335.218	4.500.000.000	0,782
45	UNIT	41.323.425	75.422.200	0,548
46	WIIM	472.018.070	2.099.873.760	0,225

Lampiran 7**Data Kepemilikan Institusional Tahun 2016**

NO	KODE	SAHAM I	SAHAM BEREDAR	KI
1	ADES	539.896.713	589.896.800	0,915
2	AKPI	466.499.943	680.000.000	0,686
3	ALDO	321.230.769	550.000.000	0,584
4	APLI	801.304.000	1.500.000.000	0,534
5	ARNA	1.025.450.000	7.341.430.976	0,140
6	BATA	1.132.413.500	1.300.000.000	0,871
7	BUDI	2.402.568.831	4.498.997.362	0,534
8	CEKA	547.471.000	595.000.000	0,920
9	CINT	696.500.000	1.000.000.000	0,697
10	CPIN	9.106.385.410	16.398.000.000	0,555
11	DLTA	653.907.150	800.659.050	0,817
12	DPNS	198.235.982	331.129.952	0,599
13	DVLA	1.031.800.912	1.115.925.300	0,925
14	EKAD	527.200.720	698.775.000	0,754
15	IGAR	824.612.420	972.204.500	0,848
16	IMPC	3.741.380.000	4.833.500.000	0,774
17	INAI	213.101.000	316.800.000	0,673
18	INCI	0	181.035.556	0,000
19	JECC	136.303.300	151.200.000	0,901
20	JPFA	1.366.664.650	11.390.198.170	0,120
21	KAEF	4.999.999.999	5.554.000.000	0,900
22	KBLI	1.918.034.899	4.007.235.107	0,479
23	KBLM	1.031.962.700	1.120.000.000	0,921
24	KDSI	306.488.500	405.000.000	0,757
25	LMPI	839.839.069	1.008.517.669	0,833
26	LMSH	30.927.000	96.000.000	0,322
27	MERK	388.194.920	448.000.000	0,867
28	MLBI	1.723.151.000	2.107.000.000	0,818
29	MRAT	343.349.500	428.000.000	0,802
30	NIPS	974.536.720	1.635.333.332	0,596
31	PICO	524.138.000	568.375.000	0,922
32	PYFA	288.119.974	535.080.000	0,538
33	RICY	308.287.600	641.717.510	0,480
34	ROTI	3.511.223.500	5.061.100.000	0,694
35	SCCO	146.275.640	205.583.400	0,712
36	SIDO	0	15.000.000.000	0,000
37	SKBM	755.074.606	936.530.894	0,806

NO	KODE	SAHAM I	SAHAM BEREDAR	KI
38	SKLT	577.115.000	621.666.450	0,928
39	SMBR	7.500.000.000	9.837.678.500	0,762
40	SRSN	4.093.850.845	6.020.000.000	0,680
41	STTP	743.600.500	1.310.000.000	0,568
42	TCID	148.334.763	201.066.667	0,738
43	TOTO	9.531.686.400	10.320.000.000	0,924
44	TRIS	700.000.000	1.045.531.525	0,670
45	TSPC	3.528.839.418	4.500.000.000	0,784
46	UNIT	41.323.425	75.422.200	0,548
47	WIIM	472.018.070	2.099.873.760	0,225

Lampiran 8**Data Debt Covenant Tahun 2014**

No	Kode	Total Hutang	Total Aset	DAR
1	ADES	209.066.000.000	504.865.000.000	0,414
2	APLI	47.668.731.692	273.126.657.794	0,175
3	ARNA	349.995.874.987	1.259.938.133.543	0,278
4	BATA	345.775.482.000	774.891.087.000	0,446
5	CEKA	746.598.865.219	1.284.150.037.341	0,581
6	CINT	73.446.018.893	365.091.839.717	0,201
7	DPNS	32.794.800.672	268.877.322.944	0,122
8	EKAD	138.149.558.606	411.348.790.570	0,336
9	IGAR	86.443.556.430	349.894.783.575	0,247
10	IMPC	751.768.302.052	1.736.709.881.127	0,433
11	INAI	751.439.553.825	897.281.657.710	0,837
12	INCI	10.872.710.103	147.992.617.351	0,073
13	INDS	454.347.526.616	2.282.666.078.493	0,199
14	JECC	891.120.969.000	1.062.476.023.000	0,839
15	KAEF	1.157.040.676.384	2.968.184.626.297	0,390
16	KBLM	357.408.981.156	647.696.854.298	0,552
17	KDSI	555.679.416.109	952.177.443.047	0,584
18	LION	156.123.759.272	600.102.716.315	0,260
19	LMPI	409.761.000.000	808.892.000.000	0,507
20	LMSH	23.964.388.443	139.915.598.255	0,171
21	MERK	166.811.511.000	717.000.000.000	0,233
22	MRAT	114.841.000.000	498.800.000.000	0,230
23	NIPS	630.960.000.000	1.206.854.000.000	0,523
24	PICO	396.102.056.004	626.627.000.000	0,632
25	PYFA	75.460.789.155	172.740.000.000	0,437
26	RICY	774.439.342.861	1.170.752.424.106	0,661
27	ROTI	1.182.771.921.472	2.142.894.276.216	0,552
28	SCCO	841.614.670.129	1.656.007.190.010	0,508
29	SIDO	186.740.000.000	2.821.399.000.000	0,066
30	SKBM	331.624.254.750	649.534.031.113	0,511
31	SKLT	178.206.785.017	331.600.000.000	0,537
32	SMBR	209.113.746.000	2.926.360.857.000	0,071
33	SRSN	132.510.685.000	463.347.124.000	0,286
34	STTP	882.610.000.000	1.700.204.000.000	0,519
35	TCID	569.730.901.368	1.853.235.343.636	0,307
36	TOTO	796.096.371.054	2.027.288.693.678	0,393

No	Kode	Total Hutang	Total Aset	DAR
37	TRIS	214.390.227.222	523.900.642.605	0,409
38	TSPC	1.460.391.494.410	5.592.730.492.960	0,261
39	UNIT	199.073.815.553	440.727.374.151	0,452
40	WIIM	478.482.577.195	1.332.907.675.785	0,359

Lampiran 9**Data Debt Covenant Tahun 2015**

No	Kode	Total Hutang	Total Aset	DAR
1	ADES	324.855.000.000	653.224.000.000	0,497
2	AKPI	1.775.577.239.000	2.883.143.132.000	0,616
3	ALDO	195.082.000.000	366.001.000.000	0,533
4	APLI	87.059.306.497	308.620.387.248	0,282
5	ARNA	536.050.998.398	1.430.779.475.454	0,375
6	BATA	248.070.766.000	795.257.974.000	0,312
7	BUDI	2.160.720.000.000	3.265.953.000.000	0,662
8	CEKA	845.932.695.663	1.485.826.210.015	0,569
9	CINT	67.734.182.851	382.807.494.765	0,177
10	CPIN	12.123.488.000.000	24.684.915.000.000	0,491
11	DLTA	188.700.435.000	1.038.321.916.000	0,182
12	DPNS	33.187.031.327	274.483.110.371	0,121
13	DVLA	402.760.903.000	1.376.278.237.000	0,293
14	EKAD	97.730.178.889	389.691.595.500	0,251
15	IGAR	73.471.782.127	383.936.040.590	0,191
16	IMPC	578.352.730.206	1.675.232.685.157	0,345
17	INAI	1.090.438.393.880	1.330.259.296.537	0,820
18	INCI	15.494.757.317	169.546.066.314	0,091
19	JECC	990.707.822.000	1.358.464.081.000	0,729
20	KAEF	1.374.127.253.851	3.236.224.076.311	0,425
21	KBLI	524.437.909.934	1.551.799.840.976	0,338
22	KBLM	357.910.337.055	654.385.717.061	0,547
23	KDSI	798.172.379.792	1.177.093.668.866	0,678
24	LION	184.730.654.202	639.330.150.373	0,289
25	LMPI	391.881.675.091	793.093.512.600	0,494
26	LMSH	21.341.373.897	133.782.751.041	0,160
27	MERK	168.103.536.000	641.646.818.000	0,262
28	MLBI	1.334.373.000.000	2.100.853.000.000	0,635
29	MRAT	120.064.018.299	497.090.038.108	0,242
30	NIPS	938.717.411.000	1.547.720.090.000	0,607
31	PICO	358.697.326.131	605.788.310.444	0,592
32	PYFA	58.729.478.032	159.951.537.229	0,367
33	RICY	798.114.824.380	1.198.193.867.892	0,666
34	ROTI	1.517.789.000.000	2.706.323.637.034	0,561
35	SCCO	850.791.824.810	1.773.144.328.632	0,480

No	Kode	Total Hutang	Total Aset	DAR
36	SKBM	420.396.809.051	764.484.248.710	0,550
37	SKLT	255.100.000.000	377.000.000.000	0,677
38	SMBR	319.315.349.000	3.268.667.933.000	0,098
39	SRSN	233.993.478.000	574.073.314.000	0,408
40	STTP	910.758.598.913	1.919.568.037.170	0,474
41	TCID	367.225.370.670	2.082.096.848.703	0,176
42	TOTO	947.997.940.099	2.439.540.859.205	0,389
43	TRIS	245.138.356.170	574.346.433.075	0,427
44	TSPC	1.947.588.124.083	6.284.729.099.203	0,310
45	UNIT	217.565.067.467	460.539.382.206	0,472
46	WIIM	398.991.064.485	1.342.700.045.391	0,297

Lampiran 10**Data Debt Covenant Tahun 2016**

No	Kode	Total Hutang	Total Aset	DAR
1	ADES	383.091.000.000	767.479.000.000	0,499
2	AKPI	1.495.874.021.000	2.615.909.190.000	0,572
3	ALDO	209.443.000.000	410.331.000.000	0,510
4	APLI	67.967.245.679	314.468.690.130	0,216
5	ARNA	595.128.097.887	1.543.216.299.146	0,386
6	BATA	247.587.638.000	804.742.917.000	0,308
7	BUDI	1.766.825.000.000	2.931.807.000.000	0,603
8	CEKA	538.044.038.690	1.425.964.152.418	0,377
9	CINT	72.906.787.680	399.336.626.636	0,183
10	CPIN	10.047.751.000.000	24.204.994.000.000	0,415
11	DLTA	185.422.642.000	1.197.796.650.000	0,155
12	DPNS	32.865.162.199	296.129.565.784	0,111
13	DVLA	451.785.946.000	1.531.365.558.000	0,295
14	EKAD	110.503.822.983	702.508.630.708	0,157
15	IGAR	65.716.637.766	439.465.673.296	0,150
16	IMPC	1.050.386.739.011	2.276.031.922.082	0,461
17	INAI	1.081.015.810.782	1.339.032.413.455	0,807
18	INCI	26.524.918.593	269.351.381.344	0,098
19	JECC	1.116.872.234.000	1.587.210.576.000	0,704
20	JPFA	9.878.062.000.000	19.251.026.000.000	0,513
21	KAEF	2.341.155.131.870	4.612.562.541.064	0,508
22	KBLI	550.076.575.595	1.871.422.416.044	0,294
23	KBLM	318.436.089.563	639.091.366.917	0,498
24	KDSI	772.488.734.446	1.142.273.020.550	0,676
25	LMPI	402.192.705.158	810.364.824.722	0,496
26	LMSH	45.511.700.128	162.828.169.250	0,280
27	MERK	161.262.425.000	743.934.894.000	0,217
28	MLBI	1.454.398.000.000	2.275.038.000.000	0,639
29	MRAT	113.947.973.889	483.037.173.864	0,236
30	NIPS	935.375.496.000	1.777.956.390.000	0,526
31	PICO	372.723.897.214	638.566.761.462	0,584
32	PYFA	61.554.000.000	167.063.000.000	0,368
33	RICY	876.185.000.000	1.288.683.925.066	0,680
34	ROTI	1.476.889.086.692	2.919.640.858.718	0,506

No	Kode	Total Hutang	Total Aset	DAR
35	SCCO	1.229.514.818.362	2.449.935.491.586	0,502
36	SIDO	229.729.000.000	2.987.614.000.000	0,077
37	SKBM	633.267.725.358	1.001.657.012.004	0,632
38	SKLT	272.088.644.079	568.239.939.951	0,479
39	SMBR	1.248.119.294.000	4.368.876.996.000	0,286
40	SRSN	315.096.071.000	717.149.704.000	0,439
41	STTP	1.167.899.357.271	2.336.411.494.941	0,500
42	TCID	401.942.530.776	2.185.101.038.101	0,184
43	TOTO	1.057.566.418.720	2.581.440.938.262	0,410
44	TRIS	293.073.984.034	639.701.164.511	0,458
45	TSPC	1.950.534.206.746	6.585.807.349.438	0,296
46	UNIT	188.891.359.540	432.913.180.372	0,436
47	WIIM	362.540.740.471	1.353.634.132.275	0,268

Lampiran 11**Data Growth Opportunities Tahun 2014**

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
1	ADES	589.896.800	2.000	295.799.000.000	3,988
2	APLI	1.500.000.000	81	225.257.926.102	0,539
3	ARNA	7.341.430.976	870	912.230.541.132	7,002
4	BATA	1.300.000.000	1.060	429.115.000.000	3,211
5	CEKA	297.500.000	1.500	538.000.000.000	0,829
6	CINT	300.000.000	362	293.786.832.572	0,370
7	DPNS	331.129.952	353	236.082.522.272	0,495
8	EKAD	698.775.000	515	273.199.231.964	1,317
9	IGAR	972.204.500	315	166.708.000.000	1,837
10	IMPC	483.350.000	5.100	984.942.000.000	2,503
11	INAI	158.400.000	350	145.842.103.885	0,380
12	INCI	181.035.556	238	137.119.907.248	0,314
13	INDS	656.000.000	1.600	1.828.319.000.000	0,574
14	JECC	151.200.000	2.350	171.355.054.000	2,074
15	KAEF	5.554.000.000	1.465	1.789.213.000.000	4,548
16	KBLM	1.120.000.000	155	290.288.000.000	0,598
17	KDSI	405.000.000	364	396.498.000.000	0,372
18	LION	52.016.000	9.300	443.979.000.000	1,090
19	LMPI	1.008.517.669	175	399.131.000.000	0,442
20	LMSH	9.600.000	6.450	115.951.000.000	0,534
21	MERK	22.400.000	160.000	553.691.000.000	6,473
22	MRAT	428.000.000	350	383.945.000.000	0,390
23	NIPS	1.486.666.666	505	582.222.000.000	1,289
24	PICO	568.375.000	160	626.627.000.000	0,145
25	PYFA	535.080.000	135	96.558.000.000	0,748
26	RICY	642.000.000	174	396.313.081.245	0,282
27	ROTI	1.480.576.500	1.020	960.122.000.000	1,573
28	SCCO	205.583.400	3.950	809.954.326.856	1,003
29	SIDO	15.000.000.000	610	2.634.659.000.000	3,473
30	SKBM	936.530.894	970	127.700.000.000	7,114
31	SKLT	690.740.500	300	249.800.000.000	0,830
32	SMBR	9.837.678.500	381	2.717.247.000.000	1,379
33	SRSN	6.020.000.000	50	328.836.439.000	0,915
34	STTP	1.310.000.000	2.880	817.594.000.000	4,615
35	TCID	201.066.667	17.525	1.283.504.442.268	2,745

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
36	TOTO	990.720.000	3.975	1.231.192.322.624	3,199
37	TRIS	1.043.764.025	356	309.510.415.383	1,201
38	TSPC	4.500.000.000	2.865	4.132.339.000.000	3,120
39	UNIT	75.442.200	318	242.242.496.901	0,099
40	WIIM	2.099.873.760	625	846.390.403.028	1,551

Lampiran 12**Data Growth Opportuties Tahun 2015**

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
1	ADES	589.896.800	1.015	328.369.000.000	1,823
2	AKPI	680.000.000	875	1.107.566.000.000	0,537
3	ALDO	550.000.000	735	170.929.000.000	2,365
4	APLI	1.500.000.000	65	221.561.000.000	0,440
5	ARNA	7.341.430.976	500	894.729.000.000	4,103
6	BATA	1.300.000.000	900	547.187.000.000	2,138
7	BUDI	4.498.997.362	63	11.052.510.000.000	0,026
8	CEKA	595.000.000	675	639.894.000.000	0,628
9	CINT	300.000.000	338	315.073.311.914	0,322
10	CPIN	16.398.000.000	2.600	125.614.270.000	339,410
11	DLTA	800.659.050	5.200	8.496.220.000.000	0,490
12	DPNS	331.129.952	387	2.412.960.000.000	0,053
13	DVLA	1.115.925.300	1.300	9.735.170.000.000	0,149
14	EKAD	698.775.000	441	2.919.610.000.000	0,106
15	IGAR	972.204.500	224	3.104.640.000.000	0,070
16	IMPC	483.350.000	9.250	16.752.330.000.000	0,267
17	INAI	316.800.000	405	2.398.210.000.000	0,053
18	INCI	181.035.556	305	1.540.510.000.000	0,036
19	JECC	151.200.000	1.350	367.756.000.000	0,555
20	KAEF	5.554.000.000	870	2.058.559.640.523	2,347
21	KBLI	4.007.235.107	119	1.027.362.000.000	0,464
22	KBLM	1.120.000.000	132	296.475.000.000	0,499
23	KDSI	405.000.000	191	378.921.000.000	0,204
24	LION	520.016.000	1.050	454.600.000.000	1,201
25	LMPI	1.009.000.000	113	401.212.000.000	0,284
26	LMSH	96.000.000	575	112.441.000.000	0,491
27	MERK	448.000.000	6.750	473.543.000.000	6,386
28	MLBI	2.107.000.000	8.200	766.480.000.000	22,541
29	MRAT	428.000.000	208	377.026.000.000	0,236
30	NIPS	1.486.666.666	425	609.003.000.000	1,037
31	PICO	568.375.000	128	247.091.000.000	0,294
32	PYFA	535.080.000	112	10.122.000.000	5,921
33	RICY	642.000.000	159	400.079.000.000	0,255
34	ROTI	5.061.100.000	1.265	1.188.535.000.000	5,387
35	SCCO	205.583.400	3.725	922.353.000.000	0,830

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
36	SKBM	936.530.894	945	344.087.000.000	2,572
37	SKLT	690.740.500	370	152.000.000.000	1,681
38	SMBR	9.837.678.500	291	2.949.353.000.000	0,971
39	SRSN	6.020.000.000	50	340.079.000.000	0,885
40	STTP	1.310.000.000	3.015	1.008.809.000.000	3,915
41	TCID	201.066.667	16.500	1.714.872.000.000	1,935
42	TOTO	1.032.000.000	6.950	1.491.543.000.000	4,809
43	TRIS	1.045.446.325	359	329.208.000.000	1,140
44	TSPC	4.500.000.000	1.750	4.337.141.000.000	1,816
45	UNIT	75.442.200	260	242.974.314.739	0,081
46	WIIM	2.099.873.760	430	943.709.000.000	0,957

Lampiran 13**Data Growth Opportuties Tahun 2016**

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
1	ADES	542.347.113	1.000	328.369.000.000	1,652
2	AKPI	680.000.000	900	1.120.035.169.000	0,546
3	ALDO	580.000.000	600	200.887.900.422	1,732
4	APLI	1.500.000.000	112	246.501.444.451	0,682
5	ARNA	7.341.430.976	520	948.088.201.259	4,027
6	BATA	1.300.000.000	790	557.155.279.000	1,843
7	BUDI	4.498.997.362	87	1.164.982.000.000	0,336
8	CEKA	595.000.000	1.350	887.920.113.728	0,905
9	CINT	1.000.000.000	334	326.429.838.956	1,023
10	CPIN	16.398.000.000	3.090	14.157.243.000.000	3,579
11	DLTA	800.659.050	5.000	1.012.374.008.000	3,954
12	DPNS	331.129.952	400	263.264.403.585	0,503
13	DVLA	1.115.925.300	1.755	1.079.579.612.000	1,814
14	EKAD	698.775.000	590	592.004.807.725	0,696
15	IGAR	972.204.500	520	373.749.035.530	1,353
16	IMPC	4.833.500.000	1.025	1.225.645.183.071	4,042
17	INAI	316.800.000	645	258.016.602.673	0,792
18	INCI	181.035.556	306	242.826.462.751	0,228
19	JECC	151.200.000	3.500	470.338.342.000	1,125
20	JPFA	11.390.198.170	1.455	9.372.964.000.000	1,768
21	KAEF	5.554.000.000	2.750	2.271.407.409.194	6,724
22	KBLI	4.007.235.107	276	1.321.345.840.449	0,837
23	KBLM	1.120.000.000	240	320.655.277.264	0,838
24	KDSI	405.000.000	350	419.784.286.104	0,338
25	LMPI	1.008.517.669	135	408.172.119.564	0,334
26	LMSH	96.000.000	590	117.316.469.122	0,483
27	MERK	448.000.000	9.200	582.672.469.000	7,074
28	MLBI	2.107.000.000	11.750	820.640.000.000	30,168
29	MRAT	428.000.000	210	369.089.199.975	0,244
30	NIPS	1.635.333.332	354	842.580.894.000	0,687
31	PICO	568.375.000	222	265.842.864.248	0,475
32	PYFA	535.080.000	200	105.508.790.427	1,014
33	RICY	641.717.510	154	412.499.070.065	0,240
34	ROTI	5.061.100.000	1.600	1.442.751.772.026	5,613

NO	Kode	Saham Beredar	Harga Penutupan Saham	Ekuitas	GO
35	SCCO	205.583.400	7.275	1.220.420.673.224	1,225
36	SIDO	15.000.000.000	520	2.757.885.000.000	2,828
37	SKBM	936.530.894	640	368.389.286.646	1,627
38	SKLT	621.666.450	308	296.151.295.872	0,647
39	SMBR	9.837.678.500	2.790	3.120.757.702.000	8,795
40	SRSN	6.020.000.000	50	402.053.633.000	0,749
41	STTP	1.310.000.000	3.190	1.168.512.137.670	3,576
42	TCID	201.066.667	12.500	1.783.158.507.325	1,409
43	TOTO	10.320.000.000	498	1.523.874.519.542	3,373
44	TRIS	1.045.531.525	318	346.627.180.477	0,959
45	TSPC	4.500.000.000	1.970	4.635.273.142.692	1,913
46	UNIT	75.422.200	360	244.021.820.832	0,111
47	WIIM	2.099.873.760	440	991.093.391.804	0,932

Lampiran 14**Data Ukuran Perusahaan Tahun 2014**

No	Kode	Total Aset	Logaritma Natural
1	ADES	504.865.000.000	26,948
2	APLI	273.126.657.794	26,333
3	ARNA	1.259.938.133.543	27,862
4	BATA	774.891.087.000	27,376
5	CEKA	1.284.150.037.341	27,881
6	CINT	365.091.839.717	26,623
7	DPNS	268.877.322.944	26,318
8	EKAD	411.348.790.570	26,743
9	IGAR	349.894.783.575	26,581
10	IMPC	1.736.709.881.127	28,183
11	INAI	897.281.657.710	27,523
12	INCI	147.992.617.351	25,720
13	INDS	2.282.666.078.493	28,456
14	JECC	1.062.476.023.000	27,692
15	KAEF	2.968.184.626.297	28,719
16	KBLM	647.696.854.298	27,197
17	KDSI	952.177.443.047	27,582
18	LION	600.102.716.315	27,120
19	LMPI	808.892.000.000	27,419
20	LMSH	139.915.598.255	25,664
21	MERK	717.000.000.000	27,298
22	MRAT	498.800.000.000	26,935
23	NIPS	1.206.854.000.000	27,819
24	PICO	626.627.000.000	27,164
25	PYFA	172.740.000.000	25,875
26	RICY	1.170.752.424.106	27,789
27	ROTI	2.142.894.276.216	28,393
28	SCCO	1.656.007.190.010	28,135
29	SIDO	2.821.399.000.000	28,668
30	SKBM	649.534.031.113	27,200
31	SKLT	331.600.000.000	26,527
32	SMBR	2.926.360.857.000	28,705
33	SRSN	463.347.124.000	26,862
34	STTP	1.700.204.000.000	28,162
35	TCID	1.853.235.343.636	28,248
36	TOTO	2.027.288.693.678	28,338

No	Kode	Total Aset	Logaritma Natural
37	TRIS	523.900.642.605	26,985
38	TSPC	5.592.730.492.960	29,352
39	UNIT	440.727.374.151	26,812
40	WIIM	1.332.907.675.785	27,918

Lampiran 15**Data Ukuran Perusahaan Tahun 2015**

No	Kode	Total Aset	Logaritma Natural
1	ADES	653.224.000.000	27,205
2	AKPI	2.883.143.132.000	28,690
3	ALDO	366.001.000.000	26,626
4	APLI	308.620.387.248	26,455
5	ARNA	1.430.779.475.454	27,989
6	BATA	795.257.974.000	27,402
7	BUDI	3.265.953.000.000	28,815
8	CEKA	1.485.826.210.015	28,027
9	CINT	382.807.494.765	26,671
10	CPIN	24.684.915.000.000	30,837
11	DLTA	1.038.321.916.000	27,669
12	DPNS	274.483.110.371	26,338
13	DVLA	1.376.278.237.000	27,950
14	EKAD	389.691.595.500	26,689
15	IGAR	383.936.040.590	26,674
16	IMPC	1.675.232.685.157	28,147
17	INAI	1.330.259.296.537	27,916
18	INCI	169.546.066.314	25,856
19	JECC	1.358.464.081.000	27,937
20	KAEF	3.236.224.076.311	28,805
21	KBLI	1.551.799.840.976	28,070
22	KBLM	654.385.717.061	27,207
23	KDSI	1.177.093.668.866	27,794
24	LION	639.330.150.373	27,184
25	LMPI	793.093.512.600	27,399
26	LMSH	133.782.751.041	25,619
27	MERK	641.646.818.000	27,187
28	MLBI	2.100.853.000.000	28,373
29	MRAT	497.090.038.108	26,932
30	NIPS	1.547.720.090.000	28,068
31	PICO	605.788.310.444	27,130
32	PYFA	159.951.537.229	25,798
33	RICY	1.198.193.867.892	27,812
34	ROTI	2.706.323.637.034	28,627
35	SCCO	1.773.144.328.632	28,204

No	Kode	Total Aset	Logaritma Natural
36	SKBM	764.484.248.710	27,362
37	SKLT	377.000.000.000	26,656
38	SMBR	3.268.667.933.000	28,815
39	SRSN	574.073.314.000	27,076
40	STTP	1.919.568.037.170	28,283
41	TCID	2.082.096.848.703	28,364
42	TOTO	2.439.540.859.205	28,523
43	TRIS	574.346.433.075	27,076
44	TSPC	6.284.729.099.203	29,469
45	UNIT	460.539.382.206	26,856
46	WIIM	1.342.700.045.391	27,926

Lampiran 16**Data Ukuran Perusahaan Tahun 2016**

No	Kode	Total Aset	Logaritma Natural
1	ADES	767.479.000.000	27,366
2	AKPI	2.615.909.190.000	28,593
3	ALDO	410.331.000.000	26,740
4	APLI	314.468.690.130	26,474
5	ARNA	1.543.216.299.146	28,065
6	BATA	804.742.917.000	27,414
7	BUDI	2.931.807.000.000	28,707
8	CEKA	1.425.964.152.418	27,986
9	CINT	72.906.787.680	25,012
10	CPIN	24.204.994.000.000	30,818
11	DLTA	1.197.796.650.000	27,812
12	DPNS	296.129.565.784	26,414
13	DVLA	1.531.365.558.000	28,057
14	EKAD	702.508.630.708	27,278
15	IGAR	439.465.673.296	26,809
16	IMPC	2.276.031.922.082	28,453
17	INAI	1.339.032.413.455	27,923
18	INCI	269.351.381.344	26,319
19	JECC	1.587.210.576.000	28,093
20	JPFA	19.251.026.000.000	30,589
21	KAEF	4.612.562.541.064	29,160
22	KBLI	1.871.422.416.044	28,258
23	KBLM	639.091.366.917	27,183
24	KDSI	1.142.273.020.550	27,764
25	LMPI	810.364.824.722	27,421
26	LMSH	162.828.169.250	25,816
27	MERK	743.934.894.000	27,335
28	MLBI	2.275.038.000.000	28,453
29	MRAT	483.037.173.864	26,903
30	NIPS	1.777.956.390.000	28,206
31	PICO	638.566.761.462	27,182
32	PYFA	167.063.000.000	25,842
33	RICY	1.288.683.925.066	27,885
34	ROTI	2.919.640.858.718	28,702

No	Kode	Total Aset	Logaritma Natural
35	SCCO	2.449.935.491.586	28,527
36	SIDO	2.987.614.000.000	28,725
37	SKBM	1.001.657.012.004	27,633
38	SKLT	568.239.939.951	27,066
39	SMBR	4.368.876.996.000	29,106
40	SRSN	717.149.704.000	27,299
41	STTP	2.336.411.494.941	28,480
42	TCID	2.185.101.038.101	28,413
43	TOTO	2.581.440.938.262	28,579
44	TRIS	639.701.164.511	27,184
45	TSPC	6.585.807.349.438	29,516
46	UNIT	432.913.180.372	26,794
47	WIIM	1.353.634.132.275	27,934

Lampiran 17**Data Konservatisme Akuntansi Tahun 2014**

NO	Kode	TA	OA	NOA
1	ADES	134.144.000.000	468.000.000	133.676.000.000
2	APLI	215.038.112.742	3.239.697.265	211.798.415.477
3	ARNA	471.765.878.954	94.443.934.061	377.321.944.893
4	BATA	204.911.321.000	-2.134.160.000	207.045.481.000
5	CEKA	347.166.943.026	199.811.378.498	147.355.564.528
6	CINT	14.202.404.896	15.158.609.292	-956.204.396
7	DPNS	49.464.662.902	905.903.656	48.558.759.246
8	EKAD	93.792.028.548	52.059.150.477	41.732.878.071
9	IGAR	170.866.980.988	45.010.550.132	125.856.430.856
10	IMPC	360.900.695.918	113.779.691.337	247.121.004.581
11	INAI	114.020.208.092	114.600.320.722	-580.112.630
12	INCI	128.673.523.600	18.306.823.891	110.366.699.709
13	INDS	153.370.334.183	115.295.843.406	38.074.490.777
14	JECC	189.123.605.000	-31.670.437.000	220.794.042.000
15	KAEF	406.458.628.697	13.697.304.309	420.155.933.006
16	KBLM	230.030.713.686	32.681.028.542	197.349.685.144
17	KDSI	373.023.317.045	90.382.712.575	282.640.604.470
18	LION	-6.587.727.919	33.407.960.289	-39.995.688.208
19	LMPI	312.344.876.161	15.915.949.770	296.428.926.391
20	LMSH	23.404.060.567	-8.549.981.636	31.954.042.203
21	MERK	-182.599.893.000	-44.350.777.000	-138.249.116.000
22	MRAT	136.175.687.859	43.377.487.621	92.798.200.238
23	NIPS	247.138.329.000	-57.259.901.000	304.398.230.000
24	PICO	267.581.777.103	-1.523.766.534	269.105.543.637
25	PYFA	63.703.952.824	10.686.630.802	53.017.322.022
26	RICY	212.887.854.877	66.347.663.673	146.540.191.204
27	ROTI	128.945.613.027	46.245.775.099	82.699.837.928
28	SCCO	442.503.385.259	87.268.672.880	355.234.712.379
29	SIDO	319.937.000.000	-2.691.918.265	322.628.918.265
30	SKBM	118.992.394.670	-1.103.276.794	120.095.671.464
31	SKLT	75.965.052.971	10.299.473.964	65.665.579.007
32	SMBR	689.440.281.000	97.139.171.000	592.301.110.000
33	SRSN	209.693.289.000	-1.842.496.000	211.535.785.000
34	STTP	397.047.331.782	-11.510.340.583	408.557.672.365
35	TCID	656.649.970.218	119.189.938.526	537.460.031.692
36	TOTO	609.168.591.483	106.139.351.669	503.029.239.814
37	TRIS	114.902.457.537	60.820.058.513	54.082.399.024

NO	Kode	TA	OA	NOA
38	TSPC	878.061.136.654	-85387256187	963.448.392.841
39	UNIT	123.366.341.128	-569986035	123.936.327.163
40	WIIM	281.374.819.639	52250670430	229.124.149.209

Lampiran 18**Data Konservatisme Akuntansi Tahun 2015**

No	Kode	TA	OA	NOA
1	ADES	231.038.000.000	-6.295.000.000	237.333.000.000
2	AKPI	80.301.559.893	174.311.439.000	-94.009.879.107
3	ALDO	91.396.565.197	34681264111	56.715.301.086
4	APLI	173.365.592.885	-10.107.727.746	183.473.320.631
5	ARNA	350.045.426.685	19.162.334.512	330.883.092.173
6	BATA	372.569.869.000	-31.223.614.000	403.793.483.000
7	BUDI	320.128.000.000	25.126.000.000	295.002.000.000
8	CEKA	116.408.722.286	-103.027.913.462	219.436.635.748
9	CINT	41.802.510.662	17.945.280.999	23.857.229.663
10	CPIN	3.107.503.000.000	203.448.000.000	2.904.055.000.000
11	DLTA	285.747.504.000	-81.950.799.000	367.698.303.000
12	DPNS	47.496.108.064	-6.347.896.267	53.844.004.331
13	DVLA	127.783.674.000	-76.560.205.000	204.343.879.000
14	EKAD	12.769.592.134	-50.592.210.103	63.361.802.237
15	IGAR	123.431.855.532	-23.101.675.568	146.533.531.100
16	IMPC	217.639.869.121	-43.546.816.774	261.186.685.895
17	INAI	182.228.430.072	49.907.358.256	132.321.071.816
18	INCI	106.852.545.856	-3.438.770.557	110.291.316.413
19	JECC	56.585.692.000	-1.520.698.000	58.106.390.000
20	KAEF	568.885.107.374	85.520.709.585	483.364.397.789
21	KBLI	532.576.999.907	93.608.907.354	438.968.092.553
22	KBLM	215.568.538.600	-5.132.275.121	220.700.813.721
23	KDSI	382.528.350.673	60.602.984.863	321.925.365.810
24	LION	61.467.143.096	9023321947	52.443.821.149
25	LMPI	316.915.648.872	4.492.659.108	312.422.989.764
26	LMSH	19.375.371.580	-7628533016	27.003.904.596
27	MERK	62.400.675.000	-8.799.584.000	71.200.259.000
28	MLBI	344.643.000.000	-142.994.000.000	487.637.000.000
29	MRAT	114.454.026.070	25.914.298.733	88.539.727.337
30	NIPS	374.896.994.000	844.087.000	374.052.907.000
31	PICO	238.665.799.956	-27.165.103.342	265.830.903.298
32	PYFA	59.002.936.353	-1.474.243.339	60.477.179.692
33	RICY	161.671.884.155	15981385579	145.690.498.576
34	ROTI	127.416.304.097	-29.350.914.278	156.767.218.375
35	SCCO	352.661.879.583	-31.645.571.688	384.307.451.271
36	SKBM	67.340.350.465	-519.574.774.385	586.915.124.850
37	SKLT	88.795.773.841	759.721.210	88.036.052.631

NO	Kode	TA	OA	NOA
38	SMBR	567.219.225.000	-127.043.015.000	694.262.240.000
39	SRSN	305.206.581.000	62.690.773.000	242.515.808.000
40	STTP	508.101.429.527	41413589156	466.687.840.371
41	TCID	1.044.176.623.640	94.377.058.122	949.799.565.518
42	TOTO	733.352.744.410	193.204.477.534	540.148.266.876
43	TRIS	99.840.917.195	-4.192.344.346	104.033.261.541
44	TSPC	660.994.488.041	-182.395.691.991	843.390.180.032
45	UNIT	185.861.441.466	12.822.720.125	173.038.721.341
46	WIIM	320.845.256.261	144.231.392.138	176.613.864.123

Lampiran 19**Data Konservatisme Akuntansi Tahun 2016**

No	Kode	TA	OA	NOA
1	ADES	192.479.000.000	-5.422.000.000	197.901.000.000
2	AKPI	-330.339.292.423	-147.271.702.000	-183067590423
3	ALDO	68.972.206.924	-2242666825	71.214.873.749
4	APLI	186.719.002.620	-6.631.560.104	193.350.562.724
5	ARNA	625.721.282.387	93.566.716.209	532.154.566.178
6	BATA	272.315.003.000	46.789.180.000	225.525.823.000
7	BUDI	261.413.000.000	-176.073.000.000	437.486.000.000
8	CEKA	272.891.105.047	115.043.461.138	157.847.643.909
9	CINT	14.462.715.101	-9.638.166.187	24.100.881.288
10	CPIN	993.776.000.000	-253.142.000.000	1.246.918.000.000
11	DLTA	356.183.705.000	2.471.556.000	353.712.149.000
12	DPNS	40.145.647.140	-5.704.167.286	45.849.814.426
13	DVLA	218.410.045.000	27.601.268.000	190.808.777.000
14	EKAD	76.535.319.510	21.505.233.041	55.030.086.469
15	IGAR	165.876.864.790	12.917.012.582	152.959.852.208
16	IMPC	211.648.434.706	2.454.846.227	209.193.588.479
17	INAI	399.997.572.580	31.283.117.076	368.714.455.504
18	INCI	144.065.909.874	23.648.496.605	120.417.413.269
19	JECC	47.750.774.000	-59.550.264.000	107.301.038.000
20	JPFA	1.030.976.000.000	33.716.000.000	997.260.000.000
21	KAEF	614.786.899.299	-60.662.142.935	675.449.042.234
22	KBLI	431.969.079.859	-51.745.654.837	483.714.734.696
23	KBLM	212.744.643.754	50.372.726.837	162.371.916.917
24	KDSI	290.784.189.123	-27.291.425.736	318.075.614.859
25	LMPI	332.048.991.831	2.095.372.666	329.953.619.165
26	LMSH	29.907.419.352	4.512.135.751	25.395.283.601
27	MERK	77.759.935.000	76.309.870.000	1.450.065.000
28	MLBI	675.853.000.000	-147.378.000.000	823.231.000.000
29	MRAT	121.838.387.580	-140.499.381	121.978.886.961
30	NIPS	10.205.351.000	-679.083.000.000	689.288.351.000
31	PICO	37.589.065.957	16.562.598.686	21.026.467.271
32	PYFA	-1.794.844.594	8.719.213.664	-10514058258
33	RICY	251.421.388.899	59.885.172.262	191.536.216.637
34	ROTI	372.162.829.274	62.033.839.588	310.128.989.686
34	SCCO	238.013.542.612	102.417.962.053	135.595.580.559

NO	Kode	TA	OA	NOA
36	SIDO	411.692.000.000	67.815.000.000	343.877.000.000
37	SKBM	165.728.724.156	127.455.867.676	38.272.856.480
38	SKLT	133.693.994.470	35.017.985.655	98.676.008.815
39	SMBR	998.286.791.000	111.368.821.000	886.917.970.000
40	SRSN	-103.542.343.848	35.857.143.093	-139399486941
41	STTP	579.750.764.446	-8874470622	588.625.235.068
42	TCID	620.871.033.586	1108096085	619.762.937.501
43	TOTO	639.269.916.105	10.620.866.247	628.649.049.858
44	TRIS	136.721.553.619	11.202.192.684	125.519.360.935
45	TSPC	1.008.773.936.732	302.880.711.857	705.893.224.875
46	UNIT	151.504.014.242	-4.936.993.148	156.441.007.390
47	WIIM	257.463.735.542	6.902.841.698	250.560.893.844

Lampiran 20

Tabel 4.2
Hasil Statistik Deskriptif

	N	Range	Minimum	Maximum	Mean	Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Statistic	Statistic
MOWN	133	,373	,000	,373	,04155	,087252
KI	133	,961	,000	,961	,65597	,248154
DC	133	,773	,066	,839	,40606	,184411
GO	133	339,385	,026	339,411	4,61416	29,466233
KA	133	3.087.122. 590.423	- 183067590 423	290405500000 0	279671168 567,69183	33900188112 0,773400
UP	133	5,825	25,012	30,837	27,61827	1,022569
Valid N (listwise)	133					

TABEL 4.3
Hasil Uji Normalitas

Hypothesis Test Summary

	Null Hypothesis	Test	Sig.	Decision
1	The distribution of Unstandardized Residual is normal with mean -0,001 and standard deviation 161.715.511.306,22.	One-Sample Kolmogorov-Smirnov Test	,200 ^{1,2}	Retain the null hypothesis.

Asymptotic significances are displayed. The significance level is ,05.

¹Lilliefors Corrected

²This is a lower bound of the true significance.

TABEL 4.4

Hasil Uji Multikoloneritas

Model	Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics		
	B	Std. Error	Coefficients			Beta	Tolerance	VIF
1 (Constant)	-4,771	4,337		-11,003	,000			
MOWN	-1.143	2,153	-,029	-,531	,597	,584	1,714	
KI	-5,369	7,323	-,039	-,733	,465	,624	1,604	
DC	-2,554	8502	-,139	-3,004	,003	,838	1,194	
GO	6,138	5,115	,534	12,001	,000	,906	1,103	
UP	1,871	1,547	,564	12,092	,000	,823	1,215	

a. Dependent Variable: KA

TABEL 4.5

Hasil Uji Autokorelasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,879 ^a	,772	,763	1,64868	1,973

a. Predictors: (Constant), UP, KI, GO, DC, MOWN

b. Dependent Variable: KA

TABEL 4.6

Hasil Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized	t	Sig.	Collinearity Statistics		
	B	Std. Error	Coefficients			Beta	Tolerance	VIF
1 (Constant)	-2,0468	3,010		-,680	,498			
MOWN	2,399	1,361	,200	1,764	,080	,572	1,748	
KI	-2,203	4,652	-,052	-,474	,637	,605	1,652	
DC	3,885	5,370	,068	,723	,471	,822	1,216	
UP	1,179	1,069	,115	1,104	,272	,675	1,481	
LN_GO	6,840	7,601	,089	,895	,372	,745	1,343	

a. Dependent Variable: ABS_RES

Sumber : Hasil Olah data SPSS 22.0

Tabel 4.7
Uji Koefisien Determinasi (*Adjusted R²*)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin Watson
1	,879 ^a	,772	,763	1,64868	1,973

Sumber : Hasil Olah data SPSS 22.0

Tabel 4.8
Hasil Uji Nilai F
Anova

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,172	5	2,344	86,218	,000 ^b
	Residual	3,452	127	2,718		
	Total	1,517	132			

a. Dependent Variable: KA

b. Predictors: (Constant), UP, KI, GO, DC, MOWN

Sumber : Hasil Olah data SPSS 22.0

Tabel 4.9
Hasil Uji Regresi

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-4,771	4,337		-11,003	,000
	MOWN	-1,143	2,153	-,029	-,531	,597
	KI	-5,369	7,323	-,039	-,733	,465
	DC	-2,554	8,502	-,139	-3,004	,003
	GO	6,138	5,115	,534	12,001	,000
	UP	1,871	1,547	,564	12,092	,000

a. Dependent Variable: KA

Sumber : Hasil Olah data SPSS 22.0

