

LAMPIRAN

A. Daftar Perusahaan

ADRO	PT Adaro Energy Tbk
ANTM	PT Aneka Tambang Tbk
ARII	PT Atlas Resources Tbk
ARTI	PT Ratu Prabu Energi Tbk
ATPK	PT ATPK Resources Tbk
BIPI	PT Benakat Integra Tbk
BUMI	PT Bumi Resources Tbk
BYAN	PT Bayan Resources Tbk
CITA	PT Cita Mineral Investindo Tbk
CKRA	PT Cakra Mineral Tbk
CTTH	PT Citatah Tbk
DEWA	PT Darma Henwa Tbk
DFKT	PT Central Omega Resources Tbk
DOID	PT Delta Dunia Makmur Tbk
ELSA	PT Elnusa Tbk
ENRG	PT Energi Mega Persada Tbk
ESSA	PT Surya Esa Perkasa Tbk
GEMS	PT Golden Energy Mines Tbk
GTBO	PT Garda Tujuh Buana Tbk
HRUM	PT Harum Energy Tbk
INCO	PT Vale Indonesia Tbk
ITMG	PT Indo Tambangraya Megah Tbk
KKGI	PT Resource Alam Indonesia Tbk
MBAP	PT Mitrabara Adiperdana Tbk

MEDC	PT Medco Energi Internasional Tbk
MITI	PT Mitra Investindo Tbk
MYOH	PT Samindo Resources Tbk
PKPK	PT Perdana Karya Perkasa Tbk
PSAB	PT J Resources Asia Pasifik Tbk
PTBA	PT Bukit Asam Tbk
PTRO	PT Petrosea Tbk
RUIS	PT Radiant Utama Interinsco Tbk
SMMT	PT Golden Eagle Energy Tbk
SMRU	PT SMR Utama Tbk
TINS	PT Timah Tbk
TOBA	PT Toba Bara Sejahtera Tbk

B. Variabel

1. Manajemen Laba

	ΔCA_t	$\Delta Cash_t$	ΔCL_t	ΔDCL_t	DEP_t	TA_t
ADRO	-99247000	64344000	916000	-366258000	-316,378	-530448622
ANTM	-737327237	-173827565	7405686	1043011094	1042677761	472105736
ARII	7141000	2377000	-22686000	48612000	48278667	76062000
ARTI	24206178849	19622832763	106589706262	256742206523	256741873190	154735846347
ATPK	350301511000	-45065165000	-45065165000	253585119000	253584785667	694016960000
BIPI	118788222	-34575538	118560166	74659820	74326487	109463414
BUMI	402654930	-13030185	2079759015	-73297374	-73630707	-1737371274
BYAN	-150907528	-101302528	87337862	-210823366	-211156699	-347766228
CITA	-1036394769389	-490106825336	-391576957211	-529983267930	-529983601263	-684694254772
CKRA	-376763959264	-7023783957	7237463193	7826754756	7826421423	-369150883744
CTTH	42763597316	-2734631935	37813666582	38078912812	38078579479	45763475481
DEWA	19500949	3152120	4056401	-10197623	-10530956	2094805
DFKT	-471186839191	-387957179344	-81069454883	-85007675826	-85008009159	-87167880790
DOID	-120074190	-140176258	-172901453	-200017785	-200351118	-7014264
ELSA	-255551000000	-259535000000	-181886000000	-423142000000	-423142333333	-237272000000
ENRG	-22143959	-66584503	69529024	-133787585	-134120918	-158876065
ESSA	-18730612	-24658572	2237459	11232655	10899322	14923156
GEMS	-104165226951	5437140757	-218975925786	-256583273484	-256583606817	-147209715406
GTBO	-3444112	949238	-781708	-2847192	-3180525	-6458834
HRUM	-3723554	19947018	-3889751	-3507372	-3840705	-23288193

INCO	63939000	102236000	39490000	-18016000	-18349333	-95803000
ITMG	-37039000	-62587000	-10504000	-19561000	-19894333	16491000
KKGI	-8825978	-5928042	-4420959	-5362707	-5696040	-3839684
MBAP	8008469	446657	-18907846	-18975957	-19309290	7493701
MEDC	-70322491	-57334086	57683894	147205066	146871733	76532767
MITI	46595134467	-2418607649	32710320881	43469235984	43468902651	59772657219
MYOH	110639703000	110493202000	23244957000	-5775981000	-5776314333	-28874437000
PKPK	-69500615000	632200000	-20421926000	-29869290000	-29869623333	-79580179000
PSAB	-20721356	-15463557	79772739	25372739	25039406	-59657799
PTBA	937022000000	695362000000	1313173000000	2015595000000	2015594666667	944082000000
PTRO	-11757000	8245000	-13791000	-36761000	-37094333	-42972000
RUIS	-60192616861	20298079203	83115953172	-62484695292	-62485028625	-226091344528
SMMT	-22627678809	-41029109762	94213572332	-104364651419	-104364984752	-180176792798
SMRU	44581416	2780031	28536357	104106447	103773114	117371475
TINS	1303363000000	-267203000000	1073140000000	1153051000000	1153050666667	1650477000000
TOBA	-17700690	-15462852	-54818142	-22909039	-23242372	29671265
ADRO	-179113000	-42796000	-320122000	-549914000	-550247333	-366109000
ANTM	4909716624000	5467724089000	476413061000	1925490975000	1925490641667	891070449000
ARII	-8404000	2209000	47948000	37698000	37364667	-20863000
ARTI	268132364713	-39505707602	-78700378478	-42986748106	-42987081439	343351702687
ATPK	-102283813000	-216093403000	-34622534000	141965693000	141965359667	290397817000
BIPI	-100752714	-7634445	253481838	76234615	75901282	-270365492
BUMI	-1804909531	-24035379	-1325520694	-934382287	-934715620	-1389735745
BYAN	-41681197	10210915	-369457378	-140432556	-140765889	177132710
CITA	-420447284917	-476333813828	198249900402	358577584451	358577251118	216214212960

CKRA	9717847466	-1330511803	20572241214	23872794423	23872461090	14348912478
CTTH	45035965901	-7205321132	-82465965307	30876220568	30875887235	165583472908
DEWA	-26005479	2765417	-7085455	14766040	14432707	-6919401
DKFT	84656879666	-168352574690	-1841000490	-1498435057	-1498768390	253352019789
DOID	5935988	-4476816	-24577086	-66576807	-66910140	-31586917
ELSA	-157349000000	-125183000000	70274000000	109619000000	109618666667	7179000000
ENRG	28847771	44411941	57218518	-148359654	-148692987	-221142342
ESSA	41016229	42875	25810794	55205613	54872280	70368173
GEMS	928886256252	-786393007865	-796764699032	-796712591619	-796712924952	1715331371530
GTBO	-7878222	-1639480	-3604182	-4889106	-5222439	-7523666
HRUM	-55485261	-5592426	-45938699	-44913832	-45247165	-48867968
INCO	-21473000	-107502000	-59891000	-93633000	-93966333	52287000
ITMG	-57235000	41698000	-79826000	-64918000	-65251333	-84025000
KKGI	-1119629	4066903	-6170614	-5593879	-5927212	-4609797
MBAP	24465455	9252200	1536118	1084170	750837	14761307
MEDC	293739637	256535321	58877562	426086848	425753515	404413602
MITI	73138090800	32874074014	59349513307	49116040624	49115707291	30030544103
MYOH	149930716444	190825273148	-45737085786	-95996070702	-95996404035	-91153541620
PKPK	-117625098000	-44177000	-69667665000	-75437529000	-75437862333	-123350785000
PSAB	-943645	-5125690	53871162	-59313828	-59647161	-109002945
PTBA	-5478872238000	3303910276000	2325872834000	-2996698388800	-2996698722133	-2845787516800
PTRO	-35645000	-11796000	-16573000	-51929000	-52262333	-59205000
RUIS	-141781078325	8482104346	-76690930697	-200219692379	-200220025712	-273791944353
SMMT	-33455152093	-18530934433	34433334837	151251392043	151251058710	101893839546

SMRU	5942901	-1266558	56579993	-3054017	-3387350	-52424551
TINS	-1107977000000	150977000000	-513777000000	-4140326385000	-4140326718333	-4885503385000
TOBA	-15986918	-2294996	-21675832	-31004218	-31337551	-23020308
ADRO	500196000	374496000	190082000	130789000	130455667	66407000
ANTM	-622604992000	-463248934000	12983218000	-467391689000	-467392022333	-639730965000
ARII	-3640000	-4780000	10155000	4357000	4023667	-4658000
ARTI	77493744763	15381256254	107288370510	122374904525	122374571192	77199022524
ATPK	-434735649000	36319000	48803353000	85027247000	85026913667	-398548074000
BIPI	-121787150	632861	-111425790	-33760440	-34093773	-44754661
BUMI	-12834956	-5677902	-4709886732	-412219482	-412552815	4290510196
BYAN	-57548883	-30521862	-61355380	-129156026	-129489359	-94827667
CITA	104679288808	35515475449	-240317718528	259459996263	259459662930	568941528150
CKRA	-35434644777	223122504	-17389893068	-19239147264	-19239480597	-37507021477
CTTH	11834518260	2554452192	4818729882	-15672089459	-15672422792	-11210753273
DEWA	-5737279	5349405	8330150	7991527	7658194	-11425307
DFKT	-321590950512	-172631694944	275269918705	606685831008	606685497675	182456656735
DOID	-8553951	-3682246	116777325	9009947	8676614	-112639083
ELSA	-214203000000	-190131000000	-194404000000	-459114000000	-459114333333	-288782000000
ENRG	-6461914	30215767	-53039858	-14902666	-15235999	1459511
ESSA	67858145	79588398	15698555	312420828	312087495	284992020
GEMS	7674588	14347813	-16153978	-9404369	-9737702	76384
GTBO	-2850908	143689	-875608	155431	-177902	-1963558
HRUM	42723987	35306872	20322582	20711190	20377857	7805723
INCO	-807000	-9194000	-16510000	-64301000	-64634333	-39404000
ITMG	26686000	60267000	-45509000	-41444000	-41777333	-29516000

KKGI	921896	6509216	-7636845	-7481366	-7814699	-5431841
MBAP	7932419	20930383	-10902694	-10571907	-10905240	-12667177
MEDC	89397509	-298614349	333944936	498406778	498073445	552473700
MITI	-13109866637	-64458770751	3156984913	4260160655	4259827322	52452079856
MYOH	-1272525	-8520740	-17073149	-28112122	-28445455	-3790758
PKPK	-8130519000	-573175000	646487000	6833735000	6833401667	-1370096000
PSAB	20453428	6893158	-51973750	-1294803	-1628136	64239217
PTBA	6441925882000	2950687964000	3813770326000	4685178523200	4685178189867	4362646115200
PTRO	6549000	12851000	-22499000	-24115000	-24448333	-7918000
RUIS	-111391480279	-77299119941	-147072481876	-133927038777	-133927372110	-20946917239
SMMT	-105538130789	-86295500644	-86013376227	-58124101466	-58124434799	8646644616
SMRU	-9366494	-864127	-55866470	4402403	4069070	51766506
TINS	-206292000000	66332000000	62279000000	3891037385000	3891037051667	3556134385000
TOBA	-25885456	-7924277	4013245	-13409613	-13742946	-35384037

2. Size

	Total Aset	log N
ADRO	Rp79,388,134,944,000	32.005
ANTM	Rp22,044,202,220,000	30.724
ARII	Rp4,197,986,322,000	29.066
ARTI	Rp1,773,670,967,651	28.204
ATPK	Rp1,795,865,062,000	28.217
BIPI	Rp17,685,771,201,678	30.504
BUMI	Rp80,463,546,947,004	32.019
BYAN	Rp14,378,981,854,692	30.297
CITA	Rp2,790,120,638,838	28.657
CKRA	Rp1,034,451,449,761	27.665
CTTH	Rp366,053,299,896	26.626
DEWA	Rp4,404,822,788,646	29.114
DFKT	Rp1,191,603,649,353	27.806
DOID	Rp11,205,870,327,846	30.047
ELSA	Rp4,245,704,000,000	29.077
ENRG	Rp27,261,583,811,166	30.936
ESSA	Rp1,730,799,190,614	28.180
GEMS	Rp3,921,803,353,518	28.998
GTBO	Rp1,002,670,024,734	27.634
HRUM	Rp5,497,154,688,324	29.335
INCO	Rp28,892,603,820,000	30.995
ITMG	Rp16,182,353,544,000	30.415

KKGI	Rp1,232,461,257,198	27.840
MBAP	Rp995,275,271,376	27.626
MEDC	Rp33,450,887,468,262	31.141
MITI	Rp362,678,809,663	26.617
MYOH	Rp2,031,097,095,000	28.340
PKPK	Rp303,255,720,000	26.438
PSAB	Rp10,604,417,019,822	29.992
PTBA	Rp14,812,023,000,000	30.326
PTRO	Rp5,789,586,696,000	29.387
RUIS	Rp1,264,142,659,644	27.865
SMMT	Rp724,974,385,620	27.309
SMRU	Rp2,612,049,378,120	28.591
TINS	Rp9,752,477,000,000	29.909
TOBA	Rp3,720,953,575,476	28.945
ADRO	Rp81,865,603,831,000	32.036
ANTM	Rp30,356,850,890,000	31.044
ARII	Rp4,829,038,676,000	29.206
ARTI	Rp2,449,292,815,367	28.527
ATPK	Rp1,773,314,414,000	28.204
BIPI	Rp19,749,402,459,545	30.614
BUMI	Rp46,633,961,508,662	31.473
BYAN	Rp12,885,144,890,992	30.187
CITA	Rp2,795,962,339,721	28.659
CKRA	Rp982,635,337,920	27.614
CTTH	Rp605,667,034,867	27.130

DEWA	Rp5,124,302,590,748	29.265
DKFT	Rp1,363,051,086,590	27.941
DOID	Rp11,428,046,082,079	30.067
ELSA	Rp4,407,513,000,000	29.114
ENRG	Rp20,841,068,859,699	30.668
ESSA	Rp3,817,325,259,748	28.971
GEMS	Rp5,078,858,966,005	29.256
GTBO	Rp1,039,508,883,325	27.670
HRUM	Rp5,229,805,374,695	29.285
INCO	Rp31,450,782,979,000	31.079
ITMG	Rp16,189,529,257,000	30.415
KKGI	Rp1,353,862,698,925	27.934
MBAP	Rp1,499,790,855,431	28.036
MEDC	Rp39,977,863,487,892	31.319
MITI	Rp248,928,487,814	26.240
MYOH	Rp2,215,176,188,951	28.426
PKPK	Rp170,598,564,000	25.863
PSAB	Rp11,395,629,351,227	30.064
PTBA	Rp16,894,043,000,000	30.458
PTRO	Rp5,844,130,952,000	29.396
RUIS	Rp1,091,753,891,437	27.719
SMMT	Rp712,785,113,458	27.292
SMRU	Rp2,639,894,416,082	28.602
TINS	Rp9,279,683,000,000	29.859
TOBA	Rp3,879,503,920,743	28.987

ADRO	Rp88,141,781,098,000	32.110
ANTM	Rp29,981,535,812,000	31.032
ARII	Rp4,461,174,110,000	29.126
ARTI	Rp2,616,795,546,996	28.593
ATPK	Rp1,585,848,621,000	28.092
BIPI	Rp17,279,446,510,654	30.481
BUMI	Rp41,923,045,661,800	31.367
BYAN	Rp11,144,815,536,754	30.042
CITA	Rp2,726,213,720,854	28.634
CKRA	Rp1,034,451,449,761	27.665
CTTH	Rp615,962,000,265	27.146
DEWA	Rp5,153,424,786,884	29.271
DFKT	Rp1,876,253,284,461	28.260
DOID	Rp11,923,073,863,856	30.109
ELSA	Rp4,190,956,000,000	29.064
ENRG	Rp14,351,554,731,966	30.295
ESSA	Rp9,043,805,403,112	29.833
GEMS	Rp5,103,832,380,000	29.261
GTBO	Rp744,714,727,684	27.336
HRUM	Rp5,586,226,137,442	29.351
INCO	Rp30,075,298,888,000	31.035
ITMG	Rp16,349,129,088,000	30.425
KKGI	Rp1,333,950,047,500	27.919
MBAP	Rp1,572,702,007,126	28.084
MEDC	Rp48,611,622,968,942	31.515

MITI	Rp229,448,521,647	26.159
MYOH	Rp1,989,994,096,668	28.319
PKPK	Rp157,702,767,000	25.784
PSAB	Rp11,526,622,943,488	30.076
PTBA	Rp18,576,774,000,000	30.553
PTRO	Rp5,316,745,450,000	29.302
RUIS	Rp979,132,450,762	27.610
SMMT	Rp636,742,340,559	27.180
SMRU	Rp2,438,265,774,408	28.522
TINS	Rp9,548,631,000,000	29.887
TOBA	Rp3,535,102,380,726	28.894

3. Leverage

	Total Kewajiban	Total Ekuitas	DER= K/E
ADRO	39058779000000	40329355944000	0.97
ANTM	10114640953000	11929561267000	0.85
ARII	2869133754000	1328852568000	2.16
ARTI	806258485963	967412481687	0.83
ATPK	621707633000	1174157429000	0.53
BIPI	11620551684420	6065219517258	1.92
BUMI	89537132876328	-9073585929324	-9.87
BYAN	11216006201682	3162975653010	3.55
CITA	1145347157152	1644773481686	0.70
CKRA	16689522785	1017761926976	0.02
CTTH	285803117172	80250182724	3.56
DEWA	1651874648904	2752948139742	0.60
DFKT	57004564516	1134599084837	0.05
DOID	10067940636462	1137929691384	8.85
ELSA	1662708000000	2582996000000	0.64
ENRG	16053158342292	11208425468874	1.43
ESSA	489551459628	1241247730986	0.39
GEMS	840925836195	3080877517323	0.27
GTBO	153812493840	848857530894	0.18
HRUM	1016706317772	4480448370552	0.23
INCO	6793504386000	22099099434000	0.31
ITMG	5059185672000	11123167872000	0.45

KKGI	338838949242	893622307956	0.38
MBAP	423737472714	571537798662	0.74
MEDC	22059181881738	11391705586524	1.94
MITI	88898918712	273779890951	0.32
MYOH	1027787269000	1003309826000	1.02
PKPK	156521131000	146734588000	1.07
PSAB	7073558542212	3530858477610	2.00
PTBA	6141181000000	8670842000000	0.71
PTRO	3402774090000	2386812606000	1.43
RUIS	953560118388	310582541256	3.07
SMMT	266787049838	458187335782	0.58
SMRU	1307703764760	1304345613360	1.00
TINS	4144235000000	5608242000000	0.74
TOBA	1958913265968	1762040309508	1.11
ADRO	35798146054000	46067457777000	0.78
ANTM	12040131928000	18316718962000	0.66
ARII	3702536849000	1126501827000	3.29
ARTI	763271737857	1686021077511	0.45
ATPK	763673326000	1009641088000	0.76
BIPI	13945655237195	5803747222350	2.40
BUMI	86544543780871	-2904911731000000	-0.03
BYAN	10519838444907	2365306446085	4.45
CITA	1503924741603	1292037598118	1.16
CKRA	40562317208	942073020712	0.04
CTTH	316679237740	288987797127	1.10

DEWA	2036374081412	3087928509336	0.66
DKFT	55506129459	1307544957131	0.04
DOID	10260229859308	1167816222771	8.79
ELSA	1772327000000	2635186000000	0.67
ENRG	15779940265540	5061128594159	3.12
ESSA	1301849098121	2515476161627	0.52
GEMS	1678296928737	3400562037268	0.49
GTBO	139447951071	900060932254	0.15
HRUM	511425234738	4718380139957	0.11
INCO	6254047756000	25196735223000	0.25
ITMG	4723550634000	11465978623000	0.41
KKGI	299241052990	1054621645935	0.28
MBAP	485224151137	1014566704294	0.48
MEDC	30338665459091	9639198028801	3.15
MITI	138014959336	110913528478	1.24
MYOH	932673704897	1282502484054	0.73
PKPK	87083602000	83514962000	1.04
PSAB	7036405850914	4359223500313	1.61
PTBA	7606496000000	9287547000000	0.82
PTRO	3394783249000	2449347703000	1.39
RUIS	753340426009	338413465428	2.23
SMMT	313673790462	399111322996	0.79
SMRU	1409530763817	1230363652265	1.15
TINS	3908615000000	5371068000000	0.73
TOBA	1748334984682	2131168936061	0.82

ADRO	36979371750000	51162409348000	0.72
ANTM	11572740239000	18408795573000	0.63
ARII	3700781872000	760392238000	4.87
ARTI	885646642382	1731148904614	0.51
ATPK	848700573000	737148048000	1.15
BIPI	13261032312410	4018414198244	3.30
BUMI	79556492403598	-37633446741798	-2.11
BYAN	8602143274118	2542672262636	3.38
CITA	1763384737866	962828982988	1.83
CKRA	16689522785	1017761926976	0.02
CTTH	301007248281	314954751984	0.96
DEWA	2111022412990	3042402373894	0.69
DFKT	662191960467	1214061323994	0.55
DOID	10213974703366	1709099160490	5.98
ELSA	1313213000000	2877743000000	0.46
ENRG	15320121693716	-968566961750	-15.82
ESSA	458949567	2841560954674	0.00
GEMS	1523721257396	3580111122604	0.43
GTBO	103957863970	640756863714	0.16
HRUM	782940779448	4803285357994	0.16
INCO	5282663142000	24792635746000	0.21
ITMG	4086120068000	12263009020000	0.33
KKGI	193237280616	1140712766884	0.17
MBAP	334409011264	1238292995862	0.27
MEDC	36577286288958	12034336679984	3.04

MITI	142275119991	87173401656	1.63
MYOH	537492335514	1452501761154	0.37
PKPK	87917337000	69785430000	1.26
PSAB	6903674509822	4622948433666	1.49
PTBA	8024369000000	10552405000000	0.76
PTRO	3013297664000	2303447786000	1.31
RUIS	619413387232	359719063530	1.72
SMMT	255549688996	381192651563	0.67
SMRU	1445941322284	992324452124	1.46
TINS	3894946000000	5653685000000	0.69
TOBA	1538485451050	1996616929676	0.77

4. Profitabilitas

	Laba Bersih Setelah Pajak	Total Aset	ROA
ADRO	2271858120000	79388134944000	0.029
ANTM	775286289000	22044202220000	0.035
ARII	304721604000	4197986322000	0.073
ARTI	30077661785	1773670967651	0.017
ATPK	52939998000	1795865062000	0.029
BIPI	318077862096	17685771201678	0.018
BUMI	-5766967930992	80463546947004	-0.072
BYAN	-2339654876844	14378981854692	-0.163
CITA	384699345184	2790120638838	0.138
CKRA	281665335349	1034451449761	0.272
CTTH	1014318138	366053299896	0.003
DEWA	3696083178	4404822788646	0.001
DFKT	46208090816	1191603649353	0.039
DOID	191483278188	11205870327846	0.017
ELSA	418092000000	4245704000000	0.098
ENRG	217386124644	27261583811166	0.008
ESSA	127719706974	1730799190614	0.074
GEMS	133621901227	3921803353518	0.034
GTBO	57063000852	1002670024734	0.057
HRUM	32256486234	5497154688324	0.006
INCO	2132370438000	28892603820000	0.074
ITMG	2478298404000	16182353544000	0.153

KKGI	99052197084	1232461257198	0.080
MBAP	172389136302	995275271376	0.173
MEDC	169786092414	33450887468262	0.005
MITI	7609223732	362678809663	0.021
MYOH	268299625000	2031097095000	0.132
PKPK	28431513000	303255720000	0.094
PSAB	320314913280	10604417019822	0.030
PTBA	2019214000000	14812023000000	0.136
PTRO	27887634000	5789586696000	0.005
RUIS	55705494936	1264142659644	0.044
SMMT	3502096211	724974385620	0.005
SMRU	-34559190330	2612049378120	-0.013
TINS	637954000000	9752477000000	0.065
TOBA	443138638512	3720953575476	0.119
ADRO	2074630217000	81865603831000	0.025
ANTM	-1440852896000	30356850890000	-0.047
ARII	348462257000	4829038676000	0.072
ARTI	17803077238	2449292815367	0.007
ATPK	161555929000	1773314414000	0.091
BIPI	551854330566	19749402459545	0.028
BUMI	-30026316410893	46633961508662	-0.644
BYAN	-1123823463906	12885144890992	-0.087
CITA	-341205918018	2795962339721	-0.122
CKRA	-54627723231	982635337920	-0.056
CTTH	1949752745	605667034867	0.003

DEWA	6398994206	5124302590748	0.001
DKFT	-32644552934	1363051086590	-0.024
DOID	114124308705	11428046082079	0.010
ELSA	379745000000	4407513000000	0.086
ENRG	-3847558721744	20841068859699	-0.185
ESSA	66919151816	3817325259748	0.018
GEMS	28697762159	5078858966005	0.006
GTBO	42131151843	1039508883325	0.041
HRUM	260997433631	5229805374695	0.050
INCO	693833239000	31450782979000	0.022
ITMG	867027073000	16189529257000	0.054
KKGI	77930534407	1353862698925	0.058
MBAP	476235863774	1499790855431	0.318
MEDC	2557838279799	39977863487892	0.064
MITI	179560694653	248928487814	0.721
MYOH	339800710535	2215176188951	0.153
PKPK	-60520395000	170598564000	-0.355
PSAB	429644689056	11395629351227	0.038
PTBA	2037111000000	16894043000000	0.121
PTRO	174361649000	5844130952000	0.030
RUIS	41281106302	1091753891437	0.038
SMMT	-60578867106	712785113458	-0.085
SMRU	-260843700258	2639894416082	-0.099
TINS	101561000000	9279683000000	0.011
TOBA	353423341205	3879503920743	0.091

ADRO	4604030604000	88141781098000	0.052
ANTM	8156059000	29981535812000	0.000
ARII	344363748000	4461174110000	0.077
ARTI	9285490258	2616795546996	0.004
ATPK	288021991000	1585848621000	0.182
BIPI	2332129196872	17279446510654	0.135
BUMI	1625135664940	41923045661800	0.039
BYAN	243460561562	11144815536754	0.022
CITA	-265247346551	2726213720854	-0.097
CKRA	281665335349	1034451449761	0.272
CTTH	20881438764	615962000265	0.034
DEWA	7431213460	5153424786884	0.001
DFKT	-87161029519	1876253284461	-0.046
DOID	501223246090	11923073863856	0.042
ELSA	316066000000	4190956000000	0.075
ENRG	5956293756694	14351554731966	0.415
ESSA	2087831916	9043805403112	0.000
GEMS	472831183472	5103832380000	0.093
GTBO	-70279111038	744714727684	-0.094
HRUM	242978246902	5586226137442	0.043
INCO	25757684000	30075298888000	0.001
ITMG	1766401426000	16349129088000	0.108
KKGI	128016284096	1333950047500	0.096
MBAP	366415014790	1572702007126	0.233
MEDC	2527779902206	48611622968942	0.052

MITI	-15519539961	229448521647	-0.068
MYOH	287292139442	1989994096668	0.144
PKPK	-13729533000	157702767000	-0.087
PSAB	300294107496	11526622943488	0.026
PTBA	2024405000000	18576774000000	0.109
PTRO	-105787592000	5316745450000	-0.020
RUIS	26070316770	979132450762	0.027
SMMT	-18281061731	636742340559	-0.029
SMRU	-226980089908	2438265774408	-0.093
TINS	251969000000	9548631000000	0.026
TOBA	197125636808	3535102380726	0.056

5. Pengungkapan Tanggung Jawab Sosial

	V	M	CSR
ADRO	43	78	0.55
ANTM	47	78	0.60
ARII	32	78	0.41
ARTI	32	78	0.41
ATPK	36	78	0.46
BIPI	42	78	0.54
BUMI	48	78	0.62
BYAN	29	78	0.37
CITA	0	78	0.00
CKRA	6	78	0.08
CTTH	20	78	0.26
DEWA	24	78	0.31
DFKT	23	78	0.29
DOID	21	78	0.27
ELSA	31	78	0.40
ENRG	27	78	0.35
ESSA	16	78	0.21
GEMS	13	78	0.17
GTBO	12	78	0.15
HRUM	26	78	0.33
INCO	39	78	0.50
ITMG	31	78	0.40

KKGI	22	78	0.28
MBAP	20	78	0.26
MEDC	7	78	0.09
MITI	20	78	0.26
MYOH	24	78	0.31
PKPK	0	78	0.00
PSAB	14	78	0.18
PTBA	34	78	0.44
PTRO	17	78	0.22
RUIS	24	78	0.31
SMMT	16	78	0.21
SMRU	0	78	0.00
TINS	28	78	0.36
TOBA	37	78	0.47
ADRO	33	78	0.42
ANTM	33	78	0.42
ARII	27	78	0.35
ARTI	20	78	0.26
ATPK	30	78	0.38
BIPI	26	78	0.33
BUMI	31	78	0.40
BYAN	31	78	0.40
CITA	15	78	0.19
CKRA	16	78	0.21
CTTH	19	78	0.24

DEWA	32	78	0.41
DKFT	29	78	0.37
DOID	31	78	0.40
ELSA	13	78	0.17
ENRG	20	78	0.26
ESSA	21	78	0.27
GEMS	31	78	0.40
GTBO	12	78	0.15
HRUM	28	78	0.36
INCO	36	78	0.46
ITMG	31	78	0.40
KKGI	21	78	0.27
MBAP	22	78	0.28
MEDC	32	78	0.41
MITI	19	78	0.24
MYOH	23	78	0.29
PKPK	9	78	0.12
PSAB	19	78	0.24
PTBA	37	78	0.47
PTRO	27	78	0.35
RUIS	26	78	0.33
SMMT	32	78	0.41
SMRU	23	78	0.29
TINS	24	78	0.31
TOBA	26	78	0.33

ADRO	28	78	0.36
ANTM	33	78	0.42
ARII	30	78	0.38
ARTI	5	78	0.06
ATPK	24	78	0.31
BIPI	21	78	0.27
BUMI	31	78	0.40
BYAN	27	78	0.35
CITA	20	78	0.26
CKRA	21	78	0.27
CTTH	12	78	0.15
DEWA	30	78	0.38
DFKT	22	78	0.28
DOID	28	78	0.36
ELSA	32	78	0.41
ENRG	18	78	0.23
ESSA	32	78	0.41
GEMS	30	78	0.38
GTBO	10	78	0.13
HRUM	31	78	0.40
INCO	36	78	0.46
ITMG	34	78	0.44
KKGI	32	78	0.41
MBAP	30	78	0.38
MEDC	32	78	0.41

MITI	27	78	0.35
MYOH	30	78	0.38
PKPK	27	78	0.35
PSAB	28	78	0.36
PTBA	35	78	0.45
PTRO	27	78	0.35
RUIS	27	78	0.35
SMMT	30	78	0.38
SMRU	27	78	0.35
TINS	32	78	0.41
TOBA	24	78	0.31

C. Olah Data

1. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	108	-4885503385000.00	4362646115200.00	43787267134.3796	829100465062.47120
Size	108	25.78	32.11	29.1093	1.47561
Leverage	108	-15.82	8.85	.9765	2.49115
Profitabilitas	108	-.64	.72	.0381	.13482
Pengungkapan Tanggung Jawab Sosial	108	.00	.62	.3239	.11899
Valid N (listwise)	108				

2. Asumsi Klasik
 - a. Uji Normalitas

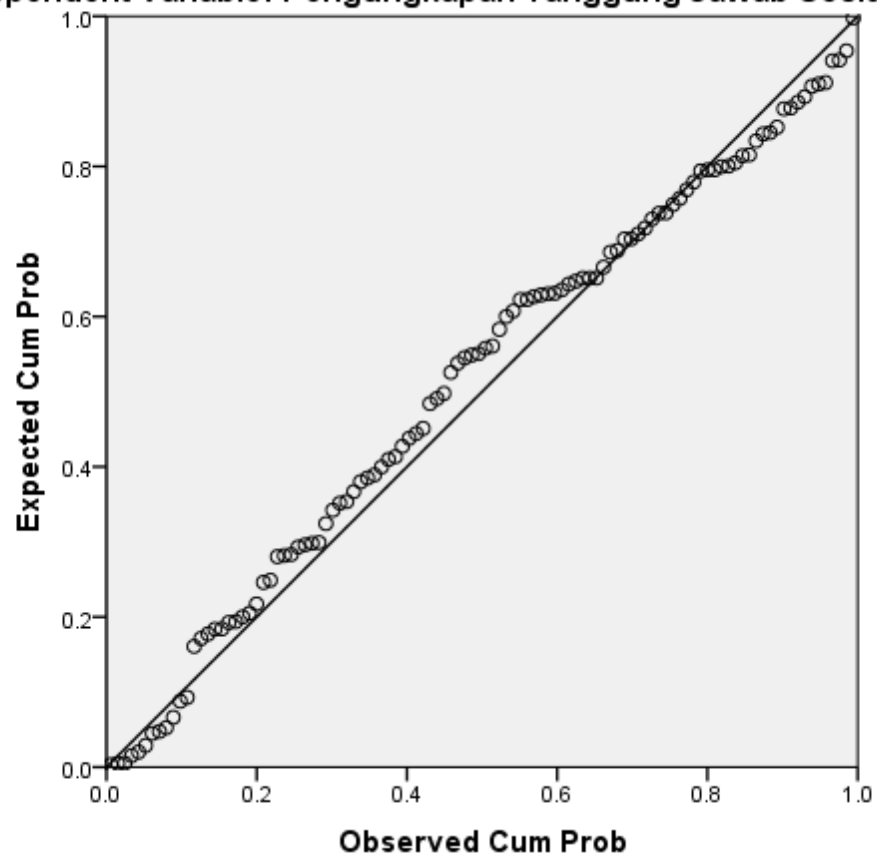
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.09819597
	Absolute	.079
Most Extreme Differences	Positive	.047
	Negative	-.079
Kolmogorov-Smirnov Z		.816
Asymp. Sig. (2-tailed)		.518

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: Pengungkapan Tanggung Jawab Sosial



b. Uji Heteroskedastisitas

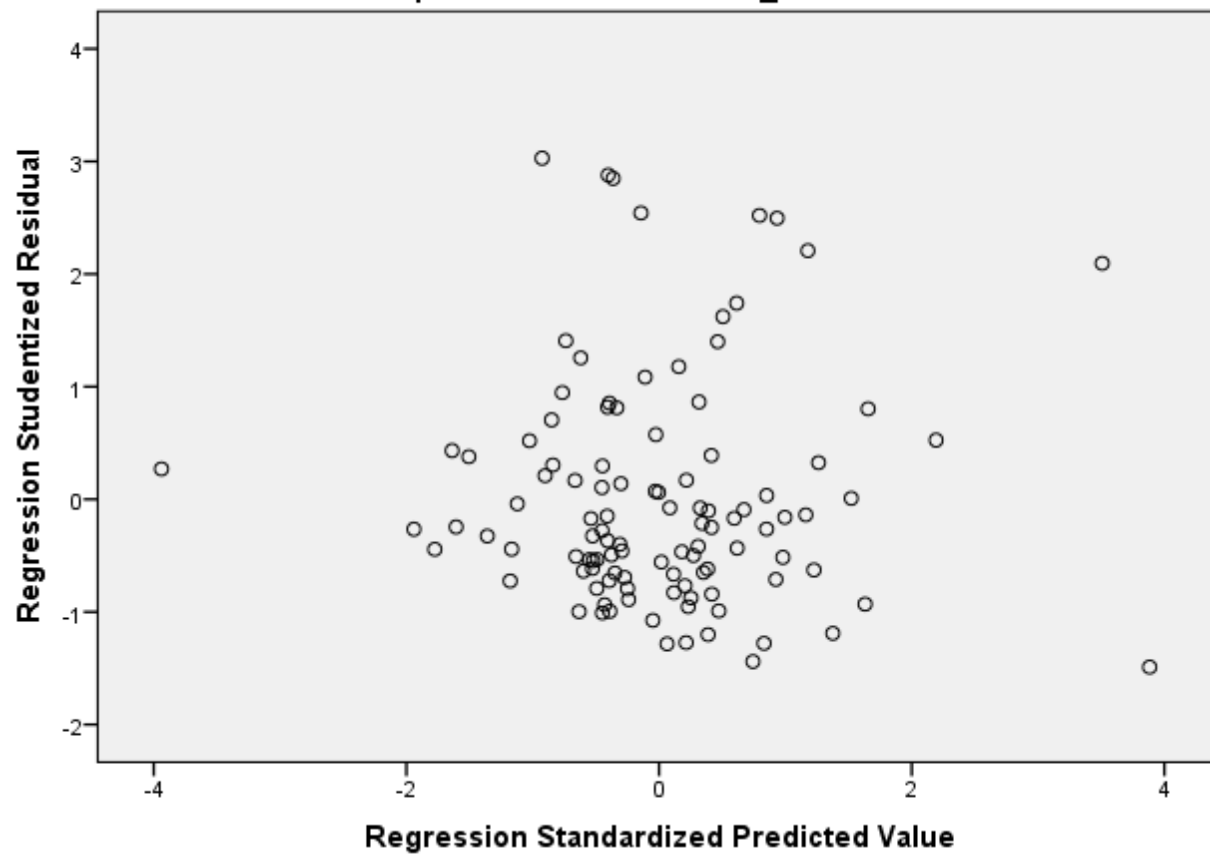
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.563	.444		-1.269	.207
	Manajemen Laba	-.006	.004	-.136	-1.431	.155
	Size	.196	.132	.142	1.485	.140
	Leverage	-.016	.011	-.147	-1.540	.127
	Profitabilitas	-.068	.054	-.122	-1.272	.206

a. Dependent Variable: ABS_RES

Scatterplot

Dependent Variable: ABS_RES



c. Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	-2.809	.647		-4.345	.000		
	Manajemen Laba	.017	.006	.231	2.773	.007	.990	1.010
	Size	.915	.192	.399	4.768	.000	.982	1.018
	Leverage	.046	.015	.250	2.976	.004	.977	1.023
	Profitabilitas	.025	.078	.027	.318	.751	.969	1.032

a. Dependent Variable: Pengungkapan Tanggung Jawab Sosial

d. Uji Autokolerasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.540 ^a	.291	.264	.10008	1.795

a. Predictors: (Constant), Profitabilitas, Manajemen Laba, Size, Leverage

b. Dependent Variable: Pengungkapan Tanggung Jawab Sosial

5. Uji Regresi Linear Berganda

1. Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.540 ^a	.291	.264	.10008

a. Predictors: (Constant), Profitabilitas, Manajemen Laba, Size, Leverage

2. Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.424	4	.106	10.572	.000 ^b
	Residual	1.032	103	.010		
	Total	1.455	107			

a. Dependent Variable: Pengungkapan Tanggung Jawab Sosial

b. Predictors: (Constant), Profitabilitas, Manajemen Laba, Size, Leverage

3. Uji T

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2.809	.647		-4.345	.000
	Manajemen Laba	.017	.006	.231	2.773	.007
	Size	.915	.192	.399	4.768	.000
	Leverage	.046	.015	.250	2.976	.004
	Profitabilitas	.025	.078	.027	.318	.751

a. Dependent Variable: Pengungkapan Tanggung Jawab Sosial