

LAMPIRAN

Lampiran 1

Data Penelitian

NO	KODE	TAHUN	NAMA PERUSAHAAN	Nilai Perusahaan	Manajemen Laba	Kepemilikan Manajerial	Kepemilikan Institusional
1	ALDO	2012	PT Alkindo Naratama Tbk	1.888032118	0.083377684	0.143216784	0.584055944
2	ALDO	2013	PT Alkindo Naratama Tbk	1.740073202	0.238545063	0.143216784	0.584055944
3	ALDO	2014	PT Alkindo Naratama Tbk	1.686147859	0.103157048	0.143216784	0.584055944
4	ALDO	2015	PT Alkindo Naratama Tbk	1.637470154	0.04200475	0.143216784	0.584055944
5	ALDO	2016	PT Alkindo Naratama Tbk	1.314653859	0.075326873	0.143216784	0.584055944
6	ASII	2012	PT Astra International Tbk	2.195239057	0.055242712	0.000361628	0.501148083
7	ASII	2013	PT Astra International Tbk	1.790209825	0.029373361	0.000360393	0.501148083
8	ASII	2014	PT Astra International Tbk	1.763746752	0.01455181	0.000286907	0.501148083
9	BRNA	2012	PT Berlina Tbk	1.235168545	0.025697302	0.158849275	0.51423913
10	BRNA	2013	PT Berlina Tbk	1.007171439	0.01813371	0.143447101	0.51423913
11	BRNA	2014	PT Berlina Tbk	1.090005586	0.06432219	0.116802464	0.51423913
12	BRNA	2015	PT Berlina Tbk	0.849600885	0.00899435	0.101531752	0.530215771
13	BRNA	2016	PT Berlina Tbk	1.02330052	0.032051183	0.074806916	0.545650807
14	BRPT	2012	PT Barito Pacific Tbk	0.685014898	0.010226607	0.00488374	0.683203253
15	BRPT	2013	PT Barito Pacific Tbk	0.644324703	0.014211061	0.015319359	0.6352917
16	CTBN	2012	PT Citra Tubindo Tbk	1.688840373	0.161348222	0.000333313	0.809267875
17	GGRM	2012	PT Gudang Garam Tbk	0.361652187	0.182772594	0.009200307	0.755469344
18	GGRM	2013	PT Gudang Garam Tbk	0.422191958	0.154381166	0.009200307	0.755469344
19	GGRM	2015	PT Gudang Garam Tbk	0.403167661	0.08894629	0.009200307	0.755469344
20	GGRM	2016	PT Gudang Garam Tbk	0.373466958	0.093040478	0.006725955	0.755469344
21	GJTL	2012	PT Gajah Tunggal Tbk	1.17679352	0.063499643	0.000835772	0.598083811
22	GJTL	2014	PT Gajah Tunggal Tbk	0.936579285	0.046761026	0.001063763	0.598083811
23	IKAI	2014	PT Interkeramik Alamasri Industri Tbk	0.835552048	0.105377702	0.030326626	0.787406562
24	IKBI	2013	PT Sumi Indo Kabel Tbk	0.484346642	0.260353718	0.00095098	0.93058268

25	INDF	2012	PT Indofood Sukses Makmur Tbk	1.290316919	0.088216641	1.48E-05	0.500670833
26	INDF	2014	PT Indofood Sukses Makmur Tbk	1.209910832	0.097027607	1.48E-05	0.500670833
27	INDF	2015	PT Indofood Sukses Makmur Tbk	1.025232229	0.00543111	1.48E-05	0.500670833
28	INDF	2016	PT Indofood Sukses Makmur Tbk	1.312060948	0.029275023	1.48E-05	0.500670833
29	INDS	2012	PT Indospring Tbk	1.111983091	0.212334975	0.004088889	0.881082222
30	INDS	2014	PT Indospring Tbk	0.659030717	0.074904983	0.004352663	0.88108261
31	JPRS	2014	PT Jaya Pari Steel Tbk	0.530598324	0.31441279	0.155346667	0.68421
32	KBLM	2012	PT Kabelindo Murni Tbk	0.842938758	0.241765806	0.138323839	0.166791875
33	KDSI	2012	PT Kedawung Setia Industrial Tbk	0.797514205	0.162274479	0.053360494	0.756761728
34	KDSI	2013	PT Kedawung Setia Industrial Tbk	0.750322938	0.114858715	0.053360494	0.756761728
35	KDSI	2014	PT Kedawung Setia Industrial Tbk	0.766109465	0.304181711	0.053360494	0.756761728
36	KDSI	2015	PT Kedawung Setia Industrial Tbk	0.74380434	0.067529329	0.053360494	0.756761728
37	KDSI	2016	PT Kedawung Setia Industrial Tbk	0.756595594	0.193272149	0.00539284	0.756761728
38	KICI	2012	PT Kedaung Indah Can Tbk	0.69146671	0.083161124	0.002268696	0.389284058
39	KICI	2016	PT Kedaung Indah Can Tbk	0.600242471	0.057141112	0.002268333	0.394408696
40	KRAS	2012	PT Krakatau Steel (Persero) Tbk	0.969909952	0.106609957	0.000145207	0.800050716
41	LION	2012	PT Lion Metal Works Tbk	1.390168782	0.179072839	0.002489619	0.576976315
42	LION	2014	PT Lion Metal Works Tbk	1.066271726	0.088149021	0.002489619	0.576976315
43	LION	2015	PT Lion Metal Works Tbk	0.37437223	0.019215508	0.002489619	0.576976315
44	LMSH	2012	PT Lionmesh Prima Tbk	0.001351247	0.15870862	0.256197917	0.32215625
45	MBTO	2012	PT Martina Berto Tbk	0.954121103	0.12814569	0.00096028	0.677503271
46	MBTO	2013	PT Martina Berto Tbk	0.795726308	0.125519711	0.000938785	0.677503271
47	MBTO	2014	PT Martina Berto Tbk	0.612922695	0.049224833	0.000938785	0.677503271
48	MBTO	2015	PT Martina Berto Tbk	0.561698461	0.037534227	0.000938785	0.677503271
49	MBTO	2016	PT Martina Berto Tbk	0.657759335	0.014399507	0.000826636	0.677503271
50	MLIA	2012	PT Mulia Industrindo Tbk	0.858717862	0.113926549	0.00058254	0.41447246
51	MLIA	2013	PT Mulia Industrindo Tbk	0.912677868	0.093963061	0.00058254	0.41447246
52	MLIA	2014	PT Mulia Industrindo Tbk	0.91309995	0.060179853	0.00058254	0.41447246
53	MLIA	2015	PT Mulia Industrindo Tbk	0.93912627	0.011659557	0.00058254	0.41447246
54	MLIA	2016	PT Mulia Industrindo Tbk	0.885357587	0.011191471	0.00058254	0.41447246

55	NIKL	2012	PT Pelat Timah Nusantara Tbk	1.130782293	0.029726516	0.004481741	0.801130838
56	NIKL	2013	PT Pelat Timah Nusantara Tbk	0.926426554	0.279444203	0.004406444	0.801130838
57	NIKL	2014	PT Pelat Timah Nusantara Tbk	0.928841323	0.076715962	0.004296075	0.801122912
58	NIKL	2015	PT Pelat Timah Nusantara Tbk	0.750537685	2.095724673	0.004296075	0.801130442
59	NIKL	2016	PT Pelat Timah Nusantara Tbk	4.179280693	0.050116767	0.000906414	0.924628589
60	NIPS	2012	PT Nipress Tbk	0.747136143	0.276467451	0.244	0.3711
61	NIPS	2013	PT Nipress Tbk	0.997562934	0.3970788	0.124	0.371125
62	NIPS	2014	PT Nipress Tbk	1.122726024	0.131266239	0.060053812	0.629083399
63	NIPS	2015	PT Nipress Tbk	1.014751152	0.023205124	0.060053812	0.629083399
64	NIPS	2016	PT Nipress Tbk	0.851698897	0.033451157	0.083888145	0.595925431
65	PICO	2012	PT Pelangi Indah Canindo Tbk	0.913666137	0.031978304	0.000818122	0.940115241
66	PICO	2013	PT Pelangi Indah Canindo Tbk	0.795724559	0.153345961	0.000818122	0.940115241
67	PICO	2014	PT Pelangi Indah Canindo Tbk	0.776324172	0.015905125	0.000818122	0.940115241
68	PICO	2015	PT Pelangi Indah Canindo Tbk	0.712211376	0.007944625	0.000818122	0.940115241
69	PRAS	2012	PT Prima Alloy Steel Universal Tbk	0.774220567	0.034809045	0.059091667	0.908738095
70	PRAS	2014	PT Prima Alloy Steel Universal Tbk	0.578180796	0.162751366	0.049563117	0.762203796
71	PRAS	2015	PT Prima Alloy Steel Universal Tbk	0.586788325	0.018635393	0.049563117	0.540684693
72	PSDN	2012	PT Prasidha Aneka Niaga Tbk	0.832441507	0.203907166	0.205615826	0.546959174
73	PSDN	2014	PT Prasidha Aneka Niaga Tbk	0.721941081	0.373217875	0.198532493	0.546959174
74	PSDN	2015	PT Prasidha Aneka Niaga Tbk	0.760413644	0.08790151	0.196131799	0.546959174
75	SRSN	2012	PT Indo Acidatama Tbk	1.079072739	0.008884253	0.120743546	0.779804261
76	SRSN	2013	PT Indo Acidatama Tbk	0.968212479	0.020318219	0.077591375	0.779804261
77	SRSN	2014	PT Indo Acidatama Tbk	0.939923143	0.191355524	0.115943297	0.779804261
78	SRSN	2015	PT Indo Acidatama Tbk	0.931925357	0.126333656	0.115943297	0.779804261
79	SRSN	2016	PT Indo Acidatama Tbk	0.859089905	0.0540587	0.220501155	0.680041669
80	TBMS	2012	PT Tembaga Mulia Semanan Tbk	0.964985336	0.002646562	0.000544455	0.862291065
81	TBMS	2013	PT Tembaga Mulia Semanan Tbk	0.98090092	0.296347796	0.000544455	0.862291065
82	TBMS	2014	PT Tembaga Mulia Semanan Tbk	0.96824096	0.14304519	0.000571677	0.862291065
83	TBMS	2015	PT Tembaga Mulia Semanan Tbk	0.894764309	0.530904005	0.000571677	0.862291065
84	TBMS	2016	PT Tembaga Mulia Semanan Tbk	0.945804002	0.384735778	0.000571677	0.862291065

85	TCID	2012	PT Mandom Indonesia Tbk	1.883747356	0.173744626	0.001418559	0.129386329
86	TCID	2013	PT Mandom Indonesia Tbk	1.825199097	0.140100164	0.001416903	0.129386329
87	TCID	2014	PT Mandom Indonesia Tbk	2.208798928	0.191209577	0.001357779	0.129386329
88	TCID	2015	PT Mandom Indonesia Tbk	1.769766559	0.003587688	0.001357779	0.129386329
89	TCID	2016	PT Mandom Indonesia Tbk	1.334160671	0.101765828	0.001422434	0.129386329
90	TPIA	2012	PT Chandra Asri Petrichemical Tbk	1.3909383	0.0546282	0.015040393	0.952614239
91	TPIA	2013	PT Chandra Asri Petrichemical Tbk	0.97008518	0.131144587	0.01440275	0.953385156
92	TPIA	2014	PT Chandra Asri Petrichemical Tbk	0.958147769	0.024306426	0.010332594	0.957387027
93	TPIA	2015	PT Chandra Asri Petrichemical Tbk	0.962368612	0.562761533	0.010351487	0.957794391
94	TPIA	2016	PT Chandra Asri Petrichemical Tbk	2.82459345	0.29680367	0.01034093	0.957794391
95	TRST	2012	PT Trias Sentosa Tbk	0.824401371	0.036905721	0.019073312	0.603464503
96	TRST	2013	PT Trias Sentosa Tbk	0.690983743	0.383887856	0.014952318	0.597165002
97	TRST	2014	PT Trias Sentosa Tbk	0.787061518	0.14803472	0.011871994	0.597165002
98	TRST	2015	PT Trias Sentosa Tbk	0.676400251	0.015495532	0.008704849	0.566894347
99	ULTJ	2012	PT Ultra Jaya Milk Industry & Trading	1.550940935	0.324449533	0.177973516	0.251912995
100	ULTJ	2013	PT Ultra Jaya Milk Industry & Trading	4.906135477	0.268663962	0.177973516	0.251912995
101	ULTJ	2014	PT Ultra Jaya Milk Industry & Trading	3.906904477	0.162382526	0.178915566	0.251912995
102	ULTJ	2015	PT Ultra Jaya Milk Industry & Trading	3.428579443	0.163509776	0.179047266	0.23114012
103	ULTJ	2016	PT Ultra Jaya Milk Industry & Trading	3.290685287	0.082501574	0.114883973	0.156929554
104	WIIM	2012	PT Wismilak Inti Makmur Tbk	1.778296787	0.248070053	0.246082136	0.224784022
105	WIIM	2013	PT Wismilak Inti Makmur Tbk	1.508991361	0.389281031	0.246082136	0.224784022
106	WIIM	2014	PT Wismilak Inti Makmur Tbk	1.343606695	0.059813122	0.246082136	0.224784022
107	WIIM	2015	PT Wismilak Inti Makmur Tbk	0.969640826	0.133293671	0.246082136	0.224784022
108	WIIM	2016	PT Wismilak Inti Makmur Tbk	0.950393584	0.115159037	0.246082136	0.224784022

Nilai Perusahaan

NO	Kode Perusahaan	Tahun	Closing Price	Jumlah Saham Beredar	EMV	Total Hutang	EBV	Nilai Perusahaan
1	ALDO	2012	470	550000000	2.585E+11	90590989110	94305753777	1.888032118
2	ALDO	2013	660	550000000	3.63E+11	1.61596E+11	1.39883E+11	1.740073202
3	ALDO	2014	735	550000000	4.0425E+11	1.97392E+11	1.59423E+11	1.686147859
4	ALDO	2015	735	550000000	4.0425E+11	1.95082E+11	1.70929E+11	1.637470154
5	ALDO	2016	600	550000000	3.3E+11	2.09443E+11	2.00888E+11	1.314653859
6	ASII	2012	7600	40483553140	3.07675E+14	9.246E+13	8.9814E+13	2.195239057
7	ASII	2013	6800	40483553140	2.75288E+14	1.07806E+14	1.06188E+14	1.790209825
8	ASII	2014	7425	40483553140	3.0059E+14	1.15705E+14	1.20324E+14	1.763746752
9	BRNA	2012	700	690000000	4.83E+11	4.68554E+11	3.0183E+11	1.235168545
10	BRNA	2013	455	690000000	3.1395E+11	8.19252E+11	3.05881E+11	1.007171439
11	BRNA	2014	705	690000000	4.8645E+11	9.67711E+11	3.66375E+11	1.090005586
12	BRNA	2015	730	759000000	5.5407E+11	9.9287E+11	8.27914E+11	0.849600885
13	BRNA	2016	1100	979110000	1.07702E+12	1.06034E+12	1.02835E+12	1.02330052
14	BRPT	2012	420	6979892784	2.93155E+12	1.11843E+13	9.42234E+12	0.685014898
15	BRPT	2013	410	6979892784	2.86176E+12	1.54584E+13	1.29747E+13	0.644324703
16	CTBN	2013	5200	800371500	4.16193E+12	1.50979E+12	1.84856E+12	1.688840373
17	GGRM	2012	56300	1924088000	1.08326E+14	1.49036E+16	2.66057E+16	0.361652187
18	GGRM	2013	42000	1924088000	8.08117E+13	2.1354E+16	2.94163E+16	0.422191958
19	GGRM	2015	55000	1924088000	1.05825E+14	2.54975E+16	3.80079E+16	0.403167661
20	GGRM	2016	63900	1924088000	1.22949E+14	2.33874E+16	3.95642E+16	0.373466958
21	GJTL	2012	2225	3484800000	7.75368E+12	7.39141E+12	5.47838E+12	1.17679352
22	GJTL	2014	1425	3484800000	4.96584E+12	1.00596E+13	5.98329E+12	0.936579285
23	IKAI	2014	118	791383786	93383286748	3.39889E+11	1.78657E+11	0.835552048
24	IKBI	2013	920	306000000	2.8152E+11	1.46069E+11	7.36747E+11	0.484346642
25	INDF	2012	5850	8780426500	5.13655E+13	2.51815E+13	3.41427E+13	1.290316919
26	INDF	2014	6750	8780426500	5.92679E+13	4.47105E+13	4.12284E+13	1.209910832

27	INDF	2015	5175	8780426500	4.54387E+13	4.87099E+13	4.31216E+13	1.025232229
28	INDF	2016	7925	8780426500	6.95849E+13	3.82331E+13	4.39414E+13	1.312060948
29	INDS	2012	4200	315000000	1.323E+12	5.28206E+11	1.13657E+12	1.111983091
30	INDS	2014	1600	656249710	1.05E+12	4.54348E+11	1.82832E+12	0.659030717
31	JPRS	2014	242	750000000	1.815E+11	15334844453	3.55633E+11	0.530598324
32	KBLM	2012	135	1120000000	1.512E+11	4.58195E+11	2.64746E+11	0.842938758
33	KDSI	2012	495	405000000	2.00475E+11	2.54558E+11	3.16006E+11	0.797514205
34	KDSI	2013	345	405000000	1.39725E+11	4.98225E+11	3.52009E+11	0.750322938
35	KDSI	2014	364	405000000	1.4742E+11	5.883E+11	3.72033E+11	0.766109465
36	KDSI	2015	191	405000000	77355000000	7.98172E+11	3.78921E+11	0.74380434
37	KDSI	2016	350	405000000	1.4175E+11	7.22489E+11	4.19784E+11	0.756595594
38	KICI	2012	270	138000000	37260000000	28398892246	66557077885	0.69146671
39	KICI	2016	120	276000000	33120000000	50799380910	89009754475	0.600242471
40	KRAS	2012	640	15775000000	1.0096E+13	1.40518E+13	1.08452E+13	0.969909952
41	LION	2012	10400	52016000	5.40966E+11	61667655113	3.71829E+11	1.390168782
42	LION	2014	9300	52016000	4.83749E+11	1.56124E+11	4.43979E+11	1.066271726
43	LION	2015	1050	52016000	54616800000	1.84731E+11	4.54599E+11	0.37437223
44	LMSH	2012	10500	9600000	1.008E+11	31022520184	9.75252E+13	0.001351247
45	MBTO	2012	380	1070000000	4.066E+11	1.74931E+11	4.34563E+11	0.954121103
46	MBTO	2013	305	1070000000	3.2635E+11	1.60451E+11	4.51318E+11	0.795726308
47	MBTO	2014	200	1070000000	2.14E+11	1.65634E+11	4.53749E+11	0.612922695
48	MBTO	2015	140	1070000000	1.498E+11	2.14686E+11	4.34214E+11	0.561698461
49	MBTO	2016	185	1070000000	1.9795E+11	2.69032E+11	4.40927E+11	0.657759335
50	MLIA	2012	235	1323000000	3.10905E+11	5.32139E+12	1.23757E+12	0.858717862
51	MLIA	2013	425	1323000000	5.62275E+11	5.99979E+12	1.19011E+12	0.912677868
52	MLIA	2014	525	1323000000	6.94575E+11	5.89358E+12	1.32157E+12	0.91309995
53	MLIA	2015	515	1323000000	6.81345E+11	6.01068E+12	1.11512E+12	0.93912627
54	MLIA	2016	550	1323000000	7.2765E+11	6.11048E+12	1.6131E+12	0.885357587
55	NIKL	2012	220	2523350000	5.55137E+11	6.60416E+11	4.1455E+11	1.130782293
56	NIKL	2013	164	2523350000	4.13829E+11	9.98179E+11	5.25966E+11	0.926426554

57	NIKL	2014	134	2523350000	3.38129E+11	1.07183E+12	4.46146E+11	0.928841323
58	NIKL	2015	50	2523350000	1.26168E+11	1.05715E+12	5.19475E+11	0.750537685
59	NIKL	2016	2250	2523350000	5.67754E+12	1.07565E+12	5.4022E+11	4.179280693
60	NIPS	2012	4100	20000000	82000000000	3.10716E+11	2.14913E+11	0.747136143
61	NIPS	2013	325	720000000	2.34E+11	5.62462E+11	2.35946E+11	0.997562934
62	NIPS	2014	487	1486666666	7.24007E+11	6.3096E+11	5.75894E+11	1.122726024
63	NIPS	2015	425	1486666666	6.31833E+11	9.38717E+11	6.09003E+11	1.014751152
64	NIPS	2016	354	1635333332	5.78908E+11	9.35375E+11	8.42581E+11	0.851698897
65	PICO	2012	260	568375000	1.47778E+11	3.95503E+11	1.99113E+11	0.913666137
66	PICO	2013	155	568375000	88098125000	4.06365E+11	2.15035E+11	0.795724559
67	PICO	2014	160	568375000	90940000000	3.95525E+11	2.31101E+11	0.776324172
68	PICO	2015	128	568375000	72752000000	3.58697E+11	2.47091E+11	0.712211376
69	PRAS	2012	255	588000000	1.4994E+11	2.97056E+11	2.80294E+11	0.774220567
70	PRAS	2014	204	701043478	1.43013E+11	6.01006E+11	6.85822E+11	0.578180796
71	PRAS	2015	125	701043478	87630434750	8.11178E+11	7.20564E+11	0.586788325
72	PSDN	2012	205	1440000000	2.952E+11	2.73034E+11	4.09577E+11	0.832441507
73	PSDN	2014	143	1440000000	2.0592E+11	2.42354E+11	3.78575E+11	0.721941081
74	PSDN	2015	122	1440000000	1.7568E+11	2.9608E+11	3.24319E+11	0.760413644
75	SRSN	2012	50	6020000000	3.01E+11	1.32905E+11	2.69204E+11	1.079072739
76	SRSN	2013	50	6020000000	3.01E+11	1.06407E+11	3.14376E+11	0.968212479
77	SRSN	2014	50	6020000000	3.01E+11	1.34511E+11	3.28836E+11	0.939923143
78	SRSN	2015	50	6020000000	3.01E+11	2.33993E+11	3.4008E+11	0.931925357
79	SRSN	2016	50	6020000000	3.01E+11	3.15096E+11	4.02054E+11	0.859089905
80	TBMS	2012	6750	18367000	1.23977E+11	1.72825E+12	1.91186E+11	0.964985336
81	TBMS	2013	8000	18367000	1.46936E+11	1.88693E+12	1.86537E+11	0.98090092
82	TBMS	2014	9500	18367000	1.74487E+11	1.95086E+12	2.442E+11	0.96824096
83	TBMS	2015	6000	18367000	1.10202E+11	1.5116E+12	3.00947E+11	0.894764309
84	TBMS	2016	805	367340000	2.95709E+11	1.36198E+12	3.90697E+11	0.945804002
85	TCID	2012	11000	201066667	2.21173E+12	1.64751E+11	1.09682E+12	1.883747356
86	TCID	2013	11900	201066667	2.39269E+12	2.82962E+11	1.18299E+12	1.825199097

87	TCID	2014	17525	201066667	3.52369E+12	5.69731E+11	1.2835E+12	2.208798928
88	TCID	2015	16500	201066667	3.3176E+12	3.67225E+11	1.71487E+12	1.769766559
89	TCID	2016	12500	201066667	2.51333E+12	4.01943E+11	1.78316E+12	1.334160671
90	TPIA	2012	4375	3066196416	1.34146E+13	9.39036E+12	7.00503E+12	1.3909383
91	TPIA	2013	2975	3286962558	9.77871E+12	1.28884E+13	1.04777E+13	0.97008518
92	TPIA	2014	3000	3286962558	9.86089E+12	1.31804E+13	1.08673E+13	0.958147769
93	TPIA	2015	3445	3286962558	1.13236E+13	1.35249E+13	1.22952E+13	0.962368612
94	TPIA	2016	20650	3286962558	6.78758E+13	1.33356E+13	1.54159E+13	2.82459345
95	TRST	2012	345	2808000000	9.6876E+11	8.35137E+11	1.35299E+12	0.824401371
96	TRST	2013	250	2808000000	7.02E+11	1.55124E+12	1.70968E+12	0.690983743
97	TRST	2014	380	2808000000	1.06704E+12	1.49979E+12	1.76149E+12	0.787061518
98	TRST	2015	310	2808000000	8.7048E+11	1.40044E+12	1.95692E+12	0.676400251
99	ULTJ	2012	1330	2888382000	3.84155E+12	2.25317E+12	1.67652E+12	1.550940935
100	ULTJ	2013	4500	2888382000	1.29977E+13	7.96474E+11	2.01515E+12	4.906135477
101	ULTJ	2014	3720	2888382000	1.07448E+13	6.51986E+11	2.2651E+12	3.906904477
102	ULTJ	2015	3945	2888382000	1.13947E+13	7.4249E+11	2.79751E+12	3.428579443
103	ULTJ	2016	4570	2888382000	1.31999E+13	7.49966E+11	3.48923E+12	3.290685287
104	WIIM	2012	760	2099873760	1.5959E+12	5.50947E+11	6.56304E+11	1.778296787
105	WIIM	2013	670	2099873760	1.40692E+12	4.47652E+11	7.81359E+11	1.508991361
106	WIIM	2014	625	2099873760	1.31242E+12	4.78483E+11	8.54425E+11	1.343606695
107	WIIM	2015	430	2099873760	9.02946E+11	3.98991E+11	9.43709E+11	0.969640826
108	WIIM	2016	440	2099873760	9.23944E+11	3.62541E+11	9.91093E+11	0.950393584

Manajemen Laba

NO	Kode Perusahaan	Tahun	Ait-1	Δ Revt	PPEt	Δ Rect	Tait/ Ait-1	NDAit	DAit
1	ALDO	2012	1.64621E+11	34800906430	80526544477	13725688114	0.700564936	0.617187251	0.083377684
2	ALDO	2013	1.84897E+11	81013169991	1.05894E+11	44106205220	1.010870935	0.772325872	0.238545063
3	ALDO	2014	3.01479E+11	84536198691	1.11468E+11	31099707607	0.650143205	0.546986157	0.103157048
4	ALDO	2015	3.56814E+11	45481255346	1.18351E+11	14987893872	0.459152269	0.417147519	0.04200475
5	ALDO	2016	3.66011E+11	1.28071E+11	1.12073E+11	27570450542	0.656110291	0.580783418	0.075326873
6	ASII	2012	154319	25489	106475	8525	0.855144214	0.799901503	0.055242712
7	ASII	2013	182274	5827	125642	5354	0.721276759	0.691903398	0.029373361
8	ASII	2014	213994	7821	138788	3114	0.685112667	0.670560857	0.01455181
9	BRNA	2012	643963801	157651158	437221854	16548132	0.923767783	0.898070482	0.025697302
10	BRNA	2013	770383930	124013502	668681642	13969919	1.028961164	1.010827453	0.01813371
11	BRNA	2014	1125132715	297841275	753066012	72371000	0.934029625	0.869707435	0.06432219
12	BRNA	2015	1334086016	19512202	1236754510	11999236	0.941668452	0.932674102	0.00899435
13	BRNA	2016	1820783911	86495963	1311380454	58358278	0.767733288	0.735682105	0.032051183
14	BRPT	2012	2098741	87867	1364595	21463	0.692063956	0.681837349	0.010226607
15	BRPT	2013	2120461	223973	1467180	30134	0.797540723	0.783329663	0.014211061
16	CTBN	2013	268438471	6493643	76022100	43312070	0.307391648	0.146043426	0.161348222
17	GGRM	2012	39088705	459017	11555304	7144344	0.307360451	0.124587857	0.182772594
18	GGRM	2013	41509325	118309	16165790	6408258	0.392299803	0.237918636	0.154381166
19	GGRM	2015	58234278	35823	20936986	5179723	0.360145446	0.271199155	0.08894629
20	GGRM	2016	63505413	521851	21018461	5908574	0.339188614	0.246148135	0.093040478
21	GJTL	2012	11609514	365583	7675736	737200	0.69264915	0.629149506	0.063499643
22	GJTL	2014	15350754	55708	9759645	717817	0.639405335	0.592644309	0.046761026
23	IKAI	2014	4.82057E+11	13205707114	3.45312E+11	50798064000	0.743723678	0.638345976	0.105377702
24	IKBI	2013	79667324	5403	23265606	20741684	0.292102318	0.0317486	0.260353718
25	INDF	2012	53585933	293980	33121235	4727171	0.623581864	0.535365224	0.088216641
26	INDF	2014	77611416	4959416	44943149	7530450	0.642979713	0.545952106	0.097027607

27	INDF	2015	86077251	355479	49014781	467495	0.573557594	0.568126484	0.00543111
28	INDF	2016	91831526	81907	53189072	2688370	0.580094683	0.550819661	0.029275023
29	INDS	2012	1.13972E+12	15743377747	7.97159E+11	2.42001E+11	0.713250593	0.500915618	0.212334975
30	INDS	2014	2.19652E+12	29675558419	1.30671E+12	1.6453E+11	0.608411669	0.533506686	0.074904983
31	JPRS	2014	3.76541E+11	74545045581	1.46898E+11	1.18389E+11	0.588098736	0.273685947	0.31441279
32	KBLM	2012	6.42955E+11	58194586544	2.92417E+11	1.55444E+11	0.545313185	0.303547379	0.241765806
33	KDSI	2012	7.44581E+11	23903944260	7.05197E+11	1.20826E+11	0.979209588	0.816935109	0.162274479
34	KDSI	2013	7.40753E+11	26067733866	7.11509E+11	85081957272	0.995712364	0.880853649	0.114858715
35	KDSI	2014	7.88749E+11	60437434925	1.17148E+12	2.39923E+11	1.561857768	1.257676058	0.304181711
36	KDSI	2015	1.2989E+12	35682095052	1.14033E+12	87713530423	0.905394378	0.837865049	0.067529329
37	KDSI	2016	1.45593E+12	49849839834	1.10345E+12	2.81391E+11	0.792142124	0.598869975	0.193272149
38	KICI	2012	87419114499	2389714043	32871615719	7269871827	0.403359494	0.32019837	0.083161124
39	KICI	2016	1.33832E+11	15145739046	60392394879	7647302913	0.564425524	0.507284412	0.057141112
40	KRAS	2012	2388079	5146	1162293	254593	0.488861549	0.382251592	0.106609957
41	LION	2012	3.65816E+11	26355375018	38694124567	65507664775	0.177820391	-0.001252448	0.179072839
42	LION	2014	4.98568E+11	18452451772	1.11834E+11	43948272184	0.26132159	0.173172568	0.088149021
43	LION	2015	6.05166E+11	15058655393	1.30985E+11	11628570359	0.24132821	0.222112702	0.019215508
44	LMSH	2012	98019132648	593101861	26714790915	15556481286	0.278597576	0.119888956	0.15870862
45	MBTO	2012	5.41674E+11	87752877488	99291466825	69413168252	0.345308062	0.217162372	0.12814569
46	MBTO	2013	6.09494E+11	11576313961	1.58009E+11	76503512752	0.278239621	0.15271991	0.125519711
47	MBTO	2014	6.1177E+11	25622895729	1.77761E+11	30114263528	0.332452443	0.28322761	0.049224833
48	MBTO	2015	6.23002E+11	33554829077	1.81595E+11	23383902528	0.345344171	0.307809943	0.037534227
49	MBTO	2016	6.48899E+11	9899340963	2.37197E+11	9343831426	0.380793238	0.366393731	0.014399507
50	MLIA	2012	6119185665	24532127	5140297807	697137703	0.844038769	0.73011222	0.113926549
51	MLIA	2013	6558955234	67040020	5685248851	616299511	0.877012979	0.783049918	0.093963061
52	MLIA	2014	7189899445	46486162	5586826304	432687093	0.783503651	0.723323798	0.060179853
53	MLIA	2015	7220918333	125191595	5595602490	84192710	0.792252983	0.780593425	0.011659557
54	MLIA	2016	7125800277	48066289	6133633947	79748185	0.867509612	0.856318142	0.011191471
55	NIKL	2012	101761	6239	34528	3025	0.400624994	0.370898478	0.029726516
56	NIKL	2013	110616	7404	32514	30911	0.360879077	0.081434874	0.279444203

57	NIKL	2014	124420	4508	295536	9545	2.41154959	2.334833628	0.076715962
58	NIKL	2015	121939669	4517214	35414693	255551973	0.327472662	-1.768252012	2.095724673
59	NIKL	2016	113720564	274631	31916363	5699307	0.283071011	0.232954244	0.050116767
60	NIPS	2012	4.46688E+11	20282570417	2.1739E+11	1.23495E+11	0.532077151	0.255609701	0.276467451
61	NIPS	2013	524693874	95517200	263567292	208344814	0.684369517	0.287290716	0.3970788
62	NIPS	2014	798407625	70029360	535402116	104803966	0.758298716	0.627032477	0.131266239
63	NIPS	2015	1206854400	3577702	846437385	28005206	0.704322815	0.681117691	0.023205124
64	NIPS	2016	1547720090	22803091	952583614	51773027	0.630208726	0.596757569	0.033451157
65	PICO	2012	5.6184E+11	40470093678	1.738E+11	17966701355	0.38137161	0.349393306	0.031978304
66	PICO	2013	5.94616E+11	60977087743	1.62536E+11	91181976747	0.375894407	0.222548446	0.153345961
67	PICO	2014	6.214E+11	14550072862	1.68764E+11	9883448722	0.295002263	0.279097138	0.015905125
68	PICO	2015	6.26627E+11	9863329023	1.56727E+11	4978312927	0.265852681	0.257908055	0.007944625
69	PRAS	2012	5.8096E+11	38733123357	3.80151E+11	20222648925	0.721021572	0.686212527	0.034809045
70	PRAS	2014	7.9563E+11	30767051573	7.20049E+11	1.2949E+11	0.943674195	0.780922829	0.162751366
71	PRAS	2015	1.28683E+12	31575730728	8.72853E+11	23980543522	0.702835686	0.684200294	0.018635393
72	PSDN	2012	4.21366E+11	14274565868	3.28082E+11	85919629033	0.812490973	0.608583807	0.203907166
73	PSDN	2014	6.81832E+11	17224157300	3.31164E+11	2.54472E+11	0.510957982	0.137740107	0.373217875
74	PSDN	2015	6.22608E+11	25633178603	3.33561E+11	54728209005	0.57691772	0.48901621	0.08790151
75	SRSN	2012	361182183	37304863	95221615	3208834	0.366924187	0.358039934	0.008884253
76	SRSN	2013	402108960	14399032	125993363	8170138	0.349140183	0.328821964	0.020318219
77	SRSN	2014	420782548	13171157	127454976	80519065	0.334201441	0.142845917	0.191355524
78	SRSN	2015	464949206	22458817	133334102	58738733	0.335075139	0.208741483	0.126333656
79	SRSN	2016	574073315	1128093	235607137	31033657	0.412378044	0.358319345	0.0540587
80	TBMS	2012	163668933	14896297	48460312	433160	0.387102236	0.384455674	0.002646562
81	TBMS	2013	197513161	5504091	42656326	58532590	0.243833969	-0.052513827	0.296347796
82	TBMS	2014	169262315	5103868	52087988	24212160	0.337888897	0.194843708	0.14304519
83	TBMS	2015	175577003	32573751	34455813	93214534	0.381767338	-0.149136667	0.530904005
84	TBMS	2016	130737763	17436526	30558586	50299495	0.367109792	-0.017625986	0.384735778
85	TCID	2012	1.13087E+12	40678594587	4.92957E+11	1.96482E+11	0.471883044	0.298138418	0.173744626
86	TCID	2013	1.26157E+12	44328788	302103	1.76747E+11	3.53772E-05	-0.140064786	0.140100164

87	TCID	2014	1.46595E+12	30182126934	9.79218E+11	2.80304E+11	0.688562692	0.497353115	0.191209577
88	TCID	2015	1.86368E+12	1.67458E+11	9.69424E+11	6686302103	0.610020446	0.606432757	0.003587688
89	TCID	2016	2.0821E+12	1304760507	1.01062E+12	2.11886E+11	0.486011683	0.384245855	0.101765828
90	TPIA	2012	1604922	23652	992266	87674	0.633002102	0.578373902	0.0546282
91	TPIA	2013	1687115	30503	1095755	221256	0.667565044	0.536420457	0.131144587
92	TPIA	2014	1907438	79281	1257076	46363	0.700603637	0.676297211	0.024306426
93	TPIA	2015	1923511	54999	1445752	1082478	0.78021493	0.217453396	0.562761533
94	TPIA	2016	1862386	78088	1436743	552763	0.813382403	0.516578733	0.29680367
95	TRST	2012	2.07864E+12	6225841915	1.34966E+12	76713817932	0.652295579	0.615389859	0.036905721
96	TRST	2013	2.18813E+12	1.36642E+11	2.06646E+12	8.39996E+11	1.006843911	0.622956055	0.383887856
97	TRST	2014	3.20692E+12	9229052691	2.07899E+12	4.74735E+11	0.651161225	0.503126505	0.14803472
98	TRST	2015	3.26129E+12	55826493226	2.21959E+12	50535352376	0.697706251	0.682210719	0.015495532
99	ULTJ	2012	2.18052E+12	36063785601	1.22437E+12	7.07468E+11	0.578042199	0.253592666	0.324449533
100	ULTJ	2013	2.42079E+12	72153877528	1.24611E+12	6.5038E+11	0.544558744	0.275894782	0.268663962
101	ULTJ	2014	2.81162E+12	25496639173	1.27498E+12	4.56558E+11	0.462536902	0.300154376	0.162382526
102	ULTJ	2015	2.91813E+12	70179483729	1.43643E+12	4.77143E+11	0.516292505	0.352782729	0.163509776
103	ULTJ	2016	3.54E+12	26752166964	1.36438E+12	2.92055E+11	0.392975012	0.310473438	0.082501574
104	WIIM	2012	7.41063E+11	4760438422	1.57806E+11	1.83835E+11	0.219369172	-0.028700881	0.248070053
105	WIIM	2013	1.20725E+12	18754366758	2.35126E+11	4.6996E+11	0.210295902	-0.178985129	0.389281031
106	WIIM	2014	1.22901E+12	15385843146	3.3319E+11	73511000166	0.283623264	0.223810142	0.059813122
107	WIIM	2015	1.33454E+12	11104099182	3.53886E+11	1.77886E+11	0.27349411	0.140200438	0.133293671
108	WIIM	2016	1.3427E+12	697507702	3.56709E+11	1.54624E+11	0.266184968	0.151025931	0.115159037

Kepemilikan Manajerial

NO	Kode Perusahaan	Tahun	Closing Price	Jumlah Saham Beredar	EMV	Total Hutang	EBV	Nilai Perusahaan
1	ALDO	2012	470	550000000	2.585E+11	90590989110	94305753777	1.888032118
2	ALDO	2013	660	550000000	3.63E+11	1.61596E+11	1.39883E+11	1.740073202
3	ALDO	2014	735	550000000	4.0425E+11	1.97392E+11	1.59423E+11	1.686147859
4	ALDO	2015	735	550000000	4.0425E+11	1.95082E+11	1.70929E+11	1.637470154
5	ALDO	2016	600	550000000	3.3E+11	2.09443E+11	2.00888E+11	1.314653859
6	ASII	2012	7600	40483553140	3.07675E+14	9.246E+13	8.9814E+13	2.195239057
7	ASII	2013	6800	40483553140	2.75288E+14	1.07806E+14	1.06188E+14	1.790209825
8	ASII	2014	7425	40483553140	3.0059E+14	1.15705E+14	1.20324E+14	1.763746752
9	BRNA	2012	700	690000000	4.83E+11	4.68554E+11	3.0183E+11	1.235168545
10	BRNA	2013	455	690000000	3.1395E+11	8.19252E+11	3.05881E+11	1.007171439
11	BRNA	2014	705	690000000	4.8645E+11	9.67711E+11	3.66375E+11	1.090005586
12	BRNA	2015	730	759000000	5.5407E+11	9.9287E+11	8.27914E+11	0.849600885
13	BRNA	2016	1100	979110000	1.07702E+12	1.06034E+12	1.02835E+12	1.02330052
14	BRPT	2012	420	6979892784	2.93155E+12	1.11843E+13	9.42234E+12	0.685014898
15	BRPT	2013	410	6979892784	2.86176E+12	1.54584E+13	1.29747E+13	0.644324703
16	CTBN	2013	5200	800371500	4.16193E+12	1.50979E+12	1.84856E+12	1.688840373
17	GGRM	2012	56300	1924088000	1.08326E+14	1.49036E+16	2.66057E+16	0.361652187
18	GGRM	2013	42000	1924088000	8.08117E+13	2.1354E+16	2.94163E+16	0.422191958
19	GGRM	2015	55000	1924088000	1.05825E+14	2.54975E+16	3.80079E+16	0.403167661
20	GGRM	2016	63900	1924088000	1.22949E+14	2.33874E+16	3.95642E+16	0.373466958
21	GJTL	2012	2225	3484800000	7.75368E+12	7.39141E+12	5.47838E+12	1.17679352
22	GJTL	2014	1425	3484800000	4.96584E+12	1.00596E+13	5.98329E+12	0.936579285
23	IKAI	2014	118	791383786	93383286748	3.39889E+11	1.78657E+11	0.835552048
24	IKBI	2013	920	306000000	2.8152E+11	1.46069E+11	7.36747E+11	0.484346642
25	INDF	2012	5850	8780426500	5.13655E+13	2.51815E+13	3.41427E+13	1.290316919
26	INDF	2014	6750	8780426500	5.92679E+13	4.47105E+13	4.12284E+13	1.209910832

27	INDF	2015	5175	8780426500	4.54387E+13	4.87099E+13	4.31216E+13	1.025232229
28	INDF	2016	7925	8780426500	6.95849E+13	3.82331E+13	4.39414E+13	1.312060948
29	INDS	2012	4200	315000000	1.323E+12	5.28206E+11	1.13657E+12	1.111983091
30	INDS	2014	1600	656249710	1.05E+12	4.54348E+11	1.82832E+12	0.659030717
31	JPRS	2014	242	750000000	1.815E+11	15334844453	3.55633E+11	0.530598324
32	KBLM	2012	135	1120000000	1.512E+11	4.58195E+11	2.64746E+11	0.842938758
33	KDSI	2012	495	405000000	2.00475E+11	2.54558E+11	3.16006E+11	0.797514205
34	KDSI	2013	345	405000000	1.39725E+11	4.98225E+11	3.52009E+11	0.750322938
35	KDSI	2014	364	405000000	1.4742E+11	5.883E+11	3.72033E+11	0.766109465
36	KDSI	2015	191	405000000	77355000000	7.98172E+11	3.78921E+11	0.74380434
37	KDSI	2016	350	405000000	1.4175E+11	7.22489E+11	4.19784E+11	0.756595594
38	KICI	2012	270	138000000	37260000000	28398892246	66557077885	0.69146671
39	KICI	2016	120	276000000	33120000000	50799380910	89009754475	0.600242471
40	KRAS	2012	640	15775000000	1.0096E+13	1.40518E+13	1.08452E+13	0.969909952
41	LION	2012	10400	52016000	5.40966E+11	61667655113	3.71829E+11	1.390168782
42	LION	2014	9300	52016000	4.83749E+11	1.56124E+11	4.43979E+11	1.066271726
43	LION	2015	1050	52016000	54616800000	1.84731E+11	4.54599E+11	0.37437223
44	LMSH	2012	10500	9600000	1.008E+11	31022520184	9.75252E+13	0.001351247
45	MBTO	2012	380	1070000000	4.066E+11	1.74931E+11	4.34563E+11	0.954121103
46	MBTO	2013	305	1070000000	3.2635E+11	1.60451E+11	4.51318E+11	0.795726308
47	MBTO	2014	200	1070000000	2.14E+11	1.65634E+11	4.53749E+11	0.612922695
48	MBTO	2015	140	1070000000	1.498E+11	2.14686E+11	4.34214E+11	0.561698461
49	MBTO	2016	185	1070000000	1.9795E+11	2.69032E+11	4.40927E+11	0.657759335
50	MLIA	2012	235	1323000000	3.10905E+11	5.32139E+12	1.23757E+12	0.858717862
51	MLIA	2013	425	1323000000	5.62275E+11	5.99979E+12	1.19011E+12	0.912677868
52	MLIA	2014	525	1323000000	6.94575E+11	5.89358E+12	1.32157E+12	0.91309995
53	MLIA	2015	515	1323000000	6.81345E+11	6.01068E+12	1.11512E+12	0.93912627
54	MLIA	2016	550	1323000000	7.2765E+11	6.11048E+12	1.6131E+12	0.885357587
55	NIKL	2012	220	2523350000	5.55137E+11	6.60416E+11	4.1455E+11	1.130782293
56	NIKL	2013	164	2523350000	4.13829E+11	9.98179E+11	5.25966E+11	0.926426554

57	NIKL	2014	134	2523350000	3.38129E+11	1.07183E+12	4.46146E+11	0.928841323
58	NIKL	2015	50	2523350000	1.26168E+11	1.05715E+12	5.19475E+11	0.750537685
59	NIKL	2016	2250	2523350000	5.67754E+12	1.07565E+12	5.4022E+11	4.179280693
60	NIPS	2012	4100	20000000	82000000000	3.10716E+11	2.14913E+11	0.747136143
61	NIPS	2013	325	720000000	2.34E+11	5.62462E+11	2.35946E+11	0.997562934
62	NIPS	2014	487	1486666666	7.24007E+11	6.3096E+11	5.75894E+11	1.122726024
63	NIPS	2015	425	1486666666	6.31833E+11	9.38717E+11	6.09003E+11	1.014751152
64	NIPS	2016	354	1635333332	5.78908E+11	9.35375E+11	8.42581E+11	0.851698897
65	PICO	2012	260	568375000	1.47778E+11	3.95503E+11	1.99113E+11	0.913666137
66	PICO	2013	155	568375000	88098125000	4.06365E+11	2.15035E+11	0.795724559
67	PICO	2014	160	568375000	90940000000	3.95525E+11	2.31101E+11	0.776324172
68	PICO	2015	128	568375000	72752000000	3.58697E+11	2.47091E+11	0.712211376
69	PRAS	2012	255	588000000	1.4994E+11	2.97056E+11	2.80294E+11	0.774220567
70	PRAS	2014	204	701043478	1.43013E+11	6.01006E+11	6.85822E+11	0.578180796
71	PRAS	2015	125	701043478	87630434750	8.11178E+11	7.20564E+11	0.586788325
72	PSDN	2012	205	1440000000	2.952E+11	2.73034E+11	4.09577E+11	0.832441507
73	PSDN	2014	143	1440000000	2.0592E+11	2.42354E+11	3.78575E+11	0.721941081
74	PSDN	2015	122	1440000000	1.7568E+11	2.9608E+11	3.24319E+11	0.760413644
75	SRSN	2012	50	6020000000	3.01E+11	1.32905E+11	2.69204E+11	1.079072739
76	SRSN	2013	50	6020000000	3.01E+11	1.06407E+11	3.14376E+11	0.968212479
77	SRSN	2014	50	6020000000	3.01E+11	1.34511E+11	3.28836E+11	0.939923143
78	SRSN	2015	50	6020000000	3.01E+11	2.33993E+11	3.4008E+11	0.931925357
79	SRSN	2016	50	6020000000	3.01E+11	3.15096E+11	4.02054E+11	0.859089905
80	TBMS	2012	6750	18367000	1.23977E+11	1.72825E+12	1.91186E+11	0.964985336
81	TBMS	2013	8000	18367000	1.46936E+11	1.88693E+12	1.86537E+11	0.98090092
82	TBMS	2014	9500	18367000	1.74487E+11	1.95086E+12	2.442E+11	0.96824096
83	TBMS	2015	6000	18367000	1.10202E+11	1.5116E+12	3.00947E+11	0.894764309
84	TBMS	2016	805	367340000	2.95709E+11	1.36198E+12	3.90697E+11	0.945804002
85	TCID	2012	11000	201066667	2.21173E+12	1.64751E+11	1.09682E+12	1.883747356
86	TCID	2013	11900	201066667	2.39269E+12	2.82962E+11	1.18299E+12	1.825199097

87	TCID	2014	17525	201066667	3.52369E+12	5.69731E+11	1.2835E+12	2.208798928
88	TCID	2015	16500	201066667	3.3176E+12	3.67225E+11	1.71487E+12	1.769766559
89	TCID	2016	12500	201066667	2.51333E+12	4.01943E+11	1.78316E+12	1.334160671
90	TPIA	2012	4375	3066196416	1.34146E+13	9.39036E+12	7.00503E+12	1.3909383
91	TPIA	2013	2975	3286962558	9.77871E+12	1.28884E+13	1.04777E+13	0.97008518
92	TPIA	2014	3000	3286962558	9.86089E+12	1.31804E+13	1.08673E+13	0.958147769
93	TPIA	2015	3445	3286962558	1.13236E+13	1.35249E+13	1.22952E+13	0.962368612
94	TPIA	2016	20650	3286962558	6.78758E+13	1.33356E+13	1.54159E+13	2.82459345
95	TRST	2012	345	2808000000	9.6876E+11	8.35137E+11	1.35299E+12	0.824401371
96	TRST	2013	250	2808000000	7.02E+11	1.55124E+12	1.70968E+12	0.690983743
97	TRST	2014	380	2808000000	1.06704E+12	1.49979E+12	1.76149E+12	0.787061518
98	TRST	2015	310	2808000000	8.7048E+11	1.40044E+12	1.95692E+12	0.676400251
99	ULTJ	2012	1330	2888382000	3.84155E+12	2.25317E+12	1.67652E+12	1.550940935
100	ULTJ	2013	4500	2888382000	1.29977E+13	7.96474E+11	2.01515E+12	4.906135477
101	ULTJ	2014	3720	2888382000	1.07448E+13	6.51986E+11	2.2651E+12	3.906904477
102	ULTJ	2015	3945	2888382000	1.13947E+13	7.4249E+11	2.79751E+12	3.428579443
103	ULTJ	2016	4570	2888382000	1.31999E+13	7.49966E+11	3.48923E+12	3.290685287
104	WIIM	2012	760	2099873760	1.5959E+12	5.50947E+11	6.56304E+11	1.778296787
105	WIIM	2013	670	2099873760	1.40692E+12	4.47652E+11	7.81359E+11	1.508991361
106	WIIM	2014	625	2099873760	1.31242E+12	4.78483E+11	8.54425E+11	1.343606695
107	WIIM	2015	430	2099873760	9.02946E+11	3.98991E+11	9.43709E+11	0.969640826
108	WIIM	2016	440	2099873760	9.23944E+11	3.62541E+11	9.91093E+11	0.950393584

Kepemilikan Institusional

NO	Kode Perusahaan	Tahun	Kepemilikan Saham INST	Total Saham Beredar	KI
1	ALDO	2012	321230769	550000000	0.584055944
2	ALDO	2013	321230769	550000000	0.584055944
3	ALDO	2014	321230769	550000000	0.584055944
4	ALDO	2015	321230769	550000000	0.584055944
5	ALDO	2016	321230769	550000000	0.584055944
6	ASII	2012	20288255040	40483553140	0.501148083
7	ASII	2013	20288255040	40483553140	0.501148083
8	ASII	2014	20288255040	40483553140	0.501148083
9	BRNA	2012	354825000	690000000	0.51423913
10	BRNA	2013	354825000	690000000	0.51423913
11	BRNA	2014	354825000	690000000	0.51423913
12	BRNA	2015	402433770	759000000	0.530215771
13	BRNA	2016	534252162	979110000	0.545650807
14	BRPT	2012	4768685453	6979892784	0.683203253
15	BRPT	2013	4434267953	6979892784	0.6352917
16	CTBN	2012	647414300	800000000	0.809267875
17	GGRM	2012	1453589500	1924088000	0.755469344
18	GGRM	2013	1453589500	1924088000	0.755469344
19	GGRM	2015	1453589500	1924088000	0.755469344
20	GGRM	2016	1453589500	1924088000	0.755469344
21	GJTL	2012	2084202463	3484800000	0.598083811
22	GJTL	2014	2084202463	3484800000	0.598083811
23	IKAI	2014	623140786	791383786	0.787406562
24	IKBI	2013	284758300	306000000	0.93058268
25	INDF	2012	4396103450	8780426500	0.500670833
26	INDF	2014	4396103450	8780426500	0.500670833
27	INDF	2015	4396103450	8780426500	0.500670833
28	INDF	2016	4396103450	8780426500	0.500670833
29	INDS	2012	277540900	315000000	0.881082222
30	INDS	2014	578210207	656249710	0.88108261
31	JPRS	2014	513157500	750000000	0.68421
32	KBLM	2012	186806900	1120000000	0.166791875
33	KDSI	2012	306488500	405000000	0.756761728
34	KDSI	2013	306488500	405000000	0.756761728
35	KDSI	2014	306488500	405000000	0.756761728
36	KDSI	2015	306488500	405000000	0.756761728
37	KDSI	2016	306488500	405000000	0.756761728
38	KICI	2012	53721200	138000000	0.389284058

39	KICI	2016	108856800	276000000	0.394408696
40	KRAS	2012	12620000000	15774000000	0.800050716
41	LION	2012	30012000	52016000	0.576976315
42	LION	2014	30012000	52016000	0.576976315
43	LION	2015	300120000	520160000	0.576976315
44	LMSH	2012	3092700	9600000	0.32215625
45	MBTO	2012	724928500	1070000000	0.677503271
46	MBTO	2013	724928500	1070000000	0.677503271
47	MBTO	2014	724928500	1070000000	0.677503271
48	MBTO	2015	724928500	1070000000	0.677503271
49	MBTO	2016	724928500	1070000000	0.677503271
50	MLIA	2012	548347064	1323000000	0.41447246
51	MLIA	2013	548347064	1323000000	0.41447246
52	MLIA	2014	548347064	1323000000	0.41447246
53	MLIA	2015	548347064	1323000000	0.41447246
54	MLIA	2016	548347064	1323000000	0.41447246
55	NIKL	2012	2021533500	2523350000	0.801130838
56	NIKL	2013	2021533500	2523350000	0.801130838
57	NIKL	2014	2021513500	2523350000	0.801122912
58	NIKL	2015	2021532500	2523350000	0.801130442
59	NIKL	2016	2333161550	2523350000	0.924628589
60	NIPS	2012	7422000	20000000	0.3711
61	NIPS	2013	267210000	720000000	0.371125
62	NIPS	2014	935237319	1486666666	0.629083399
63	NIPS	2015	935237319	1486666666	0.629083399
64	NIPS	2016	974536720	1635333332	0.595925431
65	PICO	2012	534338000	568375000	0.940115241
66	PICO	2013	534338000	568375000	0.940115241
67	PICO	2014	534338000	568375000	0.940115241
68	PICO	2015	534338000	568375000	0.940115241
69	PRAS	2012	534338000	588000000	0.908738095
70	PRAS	2014	534338000	701043478	0.762203796
71	PRAS	2015	379043478	701043478	0.540684693
72	PSDN	2012	787621210	1440000000	0.546959174
73	PSDN	2014	787621210	1440000000	0.546959174
74	PSDN	2015	787621210	1440000000	0.546959174
75	SRSN	2012	4694421652	6020000000	0.779804261
76	SRSN	2013	4694421652	6020000000	0.779804261
77	SRSN	2014	4694421652	6020000000	0.779804261
78	SRSN	2015	4694421652	6020000000	0.779804261
79	SRSN	2016	4093850845	6020000000	0.680041669

80	TBMS	2012	15837700	18367000	0.862291065
81	TBMS	2013	15837700	18367000	0.862291065
82	TBMS	2014	15837700	18367000	0.862291065
83	TBMS	2015	15837700	18367000	0.862291065
84	TBMS	2016	316754000	367340000	0.862291065
85	TCID	2012	26015278	201066667	0.129386329
86	TCID	2013	26015278	201066667	0.129386329
87	TCID	2014	26015278	201066667	0.129386329
88	TCID	2015	26015278	201066667	0.129386329
89	TCID	2016	26015278	201066667	0.129386329
90	TPIA	2012	2920902366	3066196416	0.952614239
91	TPIA	2013	3133741311	3286962558	0.953385156
92	TPIA	2014	3146895311	3286962558	0.957387027
93	TPIA	2015	3148234301	3286962558	0.957794391
94	TPIA	2016	3148234301	3286962558	0.957794391
95	TRST	2012	1694528325	2808000000	0.603464503
96	TRST	2013	1676839325	2808000000	0.597165002
97	TRST	2014	1676839325	2808000000	0.597165002
98	TRST	2015	1591839325	2808000000	0.566894347
99	ULTJ	2012	727620961	2888382000	0.251912995
100	ULTJ	2013	727620961	2888382000	0.251912995
101	ULTJ	2014	727620961	2888382000	0.251912995
102	ULTJ	2015	667620961	2888382000	0.23114012
103	ULTJ	2016	453272500	2888382000	0.156929554
104	WIIM	2012	472018070	2099873760	0.224784022
105	WIIM	2013	472018070	2099873760	0.224784022
106	WIIM	2014	472018070	2099873760	0.224784022
107	WIIM	2015	472018070	2099873760	0.224784022
108	WIIM	2016	472018070	2099873760	0.224784022

Lampiran 2 : Hasil Uji Analisis Statistik Deskriptif

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	108	.0026	2.0957	.145081	.2225501
Nilai Perusahaan	108	.0014	4.9061	1.153607	.7665498
Kepemilikan Manajerial	108	.0000	.2562	.059115	.0797929
Kepemilikan Instiusional	108	.1294	.9578	.602870	.2341488
Valid N (listwise)	108				

Lampiran 3 : Hasil Uji Analisis Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.113	.257		-.439	.661
Manajemen Laba	-.355	.087	-.348	-4.080	.000
Manajemen Laba*Kepemilikan Manajerial	-.043	.011	-.344	-3.822	.000
Manajemen Laba*Kepemilikan Instiusional	-.269	.083	-.287	-3.246	.002

a. Dependent Variable: Nilai Perusahaan

Lampiran 4 : Hasil Uji Asumsi Analisis Klasik

a. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test		Unstandardized Residual
N		108
Normal Parameters ^{a,b}	Mean	.0805580
	Std. Deviation	.88818282
	Absolute	.117
Most Extreme Differences	Positive	.117
	Negative	-.102
Kolmogorov-Smirnov Z		1.219
Asymp. Sig. (2-tailed)		.103

a. Test distribution is Normal.

b. Calculated from data.

b. Hasil Uji Heteroskedastisitas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.415	.145		2.859	.005
1 Manajemen Laba	-.016	.049	-.031	-.316	.752
Manajemen Laba*Kepemilikan Manajerial	.004	.006	.064	.606	.546
Manajemen Laba*Kepemilikan Institusional	.076	.047	.169	1.633	.106

a. Dependent Variable: abs_res

c. Hasil Uji Multikolinieritas

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.113	.257		-.439	.661		
1 Manajemen Laba	-.355	.087	-.348	-4.080	.000	.930	1.076
Manajemen Laba*Kepemilikan Manajerial	-.043	.011	-.344	-3.822	.000	.835	1.197
Manajemen Laba*Kepemilikan Institusional	-.269	.083	-.287	-3.246	.002	.862	1.160

a. Dependent Variable: Nilai Perusahaan

d. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.546 ^a	.298	.278	1.16529	1.907

a. Predictors: (Constant), Manajemen Laba*Kepemilikan Institusional, Manajemen Laba, Manajemen Laba*Kepemilikan Manajerial

b. Dependent Variable: Nilai Perusahaan

Lampiran 5 : Hasil Uji Model

a. Uji Hipotesis (t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.113	.257	-.348	-.439	.661
	Manajemen Laba	-.355	.087	-.348	-4.080	.000
	Manajemen Laba*Kepemilikan Manajerial	-.043	.011	-.344	-3.822	.000
	Manajemen Laba*Kepemilikan Institusional	-.269	.083	-.287	-3.246	.002

a. Dependent Variable: Nilai Perusahaan

b. Hasil Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.546 ^a	.298	.278	1.16529

a. Predictors: (Constant), Manajemen Laba*Kepemilikan Institusional, Manajemen Laba, Manajemen Laba*Kepemilikan Manajerial