

LAMPIRAN

Lampiran 1

PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK INDONESIA YANG DIJADIKAN SAMPEL PENELITIAN

NO	TAHUN	KODE	NAMA PERUSAHAAN
1	2015	ADES	PT Akasha Wira International Tbk.
2	2015	AISA	PT Tiga Pilar Sejahtera Food Tbk.
3	2015	ALDO	PT Alkindo Naratama Tbk.
4	2015	APLI	PT Asiaplast Industries Tbk.
5	2015	ARNA	PT Arwana Citra Mulia Tbk.
6	2015	BATA	PT Sepatu Bata Tbk.
7	2015	BOLT	PT Garuda Metalindo Tbk.
8	2015	BUDI	PT Budi Starch and Sweetener Tbk.
9	2015	CEKA	PT Wilmar Cahaya Indonesia Tbk.
10	2015	CINT	PT Chitose International Tbk.
11	2015	DLTA	PT Delta Djakarta Tbk.
12	2015	DPNS	PT Duta Pertiwi Nusantara Tbk.
13	2015	DVLA	PT Darya Varia Laboratoria Tbk
14	2015	EKAD	PT Ekadharma International Tbk.
15	2015	IGAR	PT Champion Pacific Indonesia Tbk.
16	2015	IMPC	PT Impack Pratama Industri Tbk.
17	2015	INAI	PT Indal Aluminium Industry Tbk.
18	2015	INCI	PT Intan Wijaya International Tbk.
19	2015	INDS	PT Indospring Tbk.
20	2015	JECC	PT Jembo Cable Company Tbk.
21	2015	KAEF	PT Kimia Farma Tbk.
22	2015	KBLI	PT KMI Wire and Cable Tbk.
23	2015	KBLM	PT Kabelindo Murni Tbk.
24	2015	LION	PT Lion Metal Works Tbk.
25	2015	LMPI	PT Langgeng Makmur Industry Tbk.
26	2015	LMSH	PT Lionmesh Prima Tbk.
27	2015	MERK	PT Merck Tbk.
28	2015	MLBI	PT Multi Bintang Indonesia Tbk.
29	2015	PICO	PT Pelangi Indah Canindo Tbk.
30	2015	PYFA	PT Pyridam Farma Tbk.
31	2015	RICY	PT Ricky Putra Globalindo Tbk.
32	2015	ROTI	PT Nippon Indosari Corpindo Tbk.
33	2015	SCCO	PT Supreme Cable Manufacturing and Commerce Tbk.
34	2015	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.
35	2015	SKBM	PT Sekar Bumi Tbk.
36	2015	SKLT	PT Sekar Laut Tbk.

Lampiran 1 (lanjutan)

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
37	2015	SMBR	PT Semen Baturaja Presero Tbk.
38	2015	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
39	2015	SRSN	PT Indo Acitama Tbk.
40	2015	STAR	PT Star Petrochem Tbk.
41	2015	STTP	PT Siantar Top Tbk.
42	2015	TALF	PT Tunas Alfin Tbk.
43	2015	TCID	PT Mandom Indonesia Tbk.
44	2015	TOTO	PT Surya Toto Indonesia Tbk.
45	2015	TRIS	PT Trisula International Tbk.
46	2015	TSPC	PT Tempo Scan Pacific Tbk.
47	2015	UNIT	PT Nusantara Inti Corpora Tbk.
48	2015	UNVR	PT Unilever Indonesia Tbk.
49	2015	VOKS	PT Voksel Electric Tbk.
50	2015	WIIM	PT Wismilak Inti Makmur Tbk.
51	2015	WTON	PT Wijaya Karya Beton Tbk.
52	2016	ADES	PT Akasha Wira International Tbk.
53	2016	AISA	PT Tiga Pilar Sejahtera Food Tbk.
54	2016	ALDO	PT Alkindo Naratama Tbk.
55	2016	APLI	PT Asiaplast Industries Tbk.
56	2016	ARNA	PT Arwana Citra Mulia Tbk.
57	2016	BATA	PT Sepatu Bata Tbk.
58	2016	BOLT	PT Garuda Metalindo Tbk.
59	2016	BUDI	PT Budi Starch and Sweetener Tbk.
60	2016	CEKA	PT Wilmar Cahaya Indonesia Tbk.
61	2016	CINT	PT Chitose International Tbk.
62	2016	DLTA	PT Delta Djakarta Tbk.
63	2016	DPNS	PT Duta Pertiwi Nusantara Tbk.
64	2016	DVLA	PT Darya Varia Laboratoria Tbk
65	2016	EKAD	PT Ekadharma International Tbk.
66	2016	IGAR	PT Champion Pacific Indonesia Tbk.
67	2016	IMPC	PT Impack Pratama Industri Tbk.
68	2016	INAI	PT Indal Aluminium Industry Tbk.
69	2016	INCI	PT Intan Wijaya International Tbk.
70	2016	INDS	PT Indospring Tbk.
71	2016	JECC	PT Jembo Cable Company Tbk.
72	2016	KAEF	PT Kimia Farma Tbk.
73	2016	KBLI	PT KMI Wire and Cable Tbk.

Lampiran 1 (lanjutan)

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA EFEK
INDONESIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
74	2016	KBLM	PT Kabelindo Murni Tbk.
75	2016	LION	PT Lion Metal Works Tbk.
76	2016	LMPI	PT Langgeng Makmur Industry Tbk.
77	2016	LMSH	PT Lionmesh Prima Tbk.
78	2016	MERK	PT Merck Tbk.
79	2016	MLBI	PT Multi Bintang Indonesia Tbk.
80	2016	PICO	PT Pelangi Indah Canindo Tbk.
81	2016	PYFA	PT Pyridam Farma Tbk.
82	2016	RICY	PT Ricky Putra Globalindo Tbk.
83	2016	ROTI	PT Nippon Indosari Corpindo Tbk.
84	2016	SCCO	PT Supreme Cable Manufacturing and Commerce Tbk.
85	2016	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk.
86	2016	SKBM	PT Sekar Bumi Tbk.
87	2016	SKLT	PT Sekar Laut Tbk.
88	2016	SMBR	PT Semen Baturaja Presero Tbk.
89	2016	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
90	2016	SRSN	PT Indo Acitama Tbk.
91	2016	STAR	PT Star Petrochem Tbk.
92	2016	STTP	PT Siantar Top Tbk.
93	2016	TALF	PT Tunas Alfin Tbk.
94	2016	TCID	PT Mandom Indonesia Tbk.
95	2016	TOTO	PT Surya Toto Indonesia Tbk.
96	2016	TRIS	PT Trisula International Tbk.
97	2016	TSPC	PT Tempo Scan Pacific Tbk.
98	2016	UNIT	PT Nusantara Inti Corpora Tbk.
99	2016	UNVR	PT Unilever Indonesia Tbk.
100	2016	VOKS	PT Voksel Electric Tbk.
101	2016	WIIM	PT Wismilak Inti Makmur Tbk.
102	2016	WTON	PT Wijaya Karya Beton Tbk.

Lampiran 2

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA
MALAYSIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
1	2015	AFUJIYA	ABM Fujiya Berhad
2	2015	ACOUSTEC	Acoustech Berhad
3	2015	APTB	Advanced Packaging Technology Berhad
4	2015	APEX	Apex Healthcare Berhad
5	2015	AYS	AYS Ventures Berhad
6	2015	BPPLAS	BP Plastics Holdings Berhad
7	2015	CAMRES	CAM Resources Berhad
8	2015	CANONE	Can-one Berhad
9	2015	CBIP	CB Industrial Product Holdings Berhad
10	2015	CCMDB	CCM Duopharma Biotech Berhad
11	2015	CEPAT	Cepatwawasan Group
12	2015	CSL	China Stationery Limited
13	2015	CBMI	Choo Bee Metal Industries
14	2015	CSCENIC	Classic Scenic Berhad
15	2015	COCOA	Cocoaland Holdings Berhad
16	2015	D&O	D&O Green Technologies Berhad
17	2015	DELEUM	Deleum Berhad
18	2015	DUFU	Dufu Technology Corp Berhad
19	2015	EMETALL	Eonmetall Group Berhad
20	2015	EURO	Euro Holdings Berhad
21	2015	FAREAST	Far East Holdings Berhad
22	2015	FLBHD	Focus Lumber Berhad
23	2015	FORMOSA	Formosa Prosonic Industries Berhad
24	2015	FRONTKN	Frontken Corporation Berhad
25	2015	GCB	Guan Chong Berhad
26	2015	GUH	Guh Holdings Berhad
27	2015	HEVEA	Heveaboard Berhad
28	2015	HIL	Hil Industries Berhad
29	2015	HOKHENG	Hock Heng Stone Industries Bhd
30	2015	HWATAI	Hwa Tai Industries Berhad
31	2015	JOHOTIN	Johore Tin Berhad
32	2015	KHB	Khind Holdings Berhad
33	2015	KIMLUN	Kimlun Corporation Berhad
34	2015	KUB	KUB Malaysia Berhad
35	2015	LCTH	LCTH Corporation Berhad
36	2015	LIIHEN	Lii Hen Industries Berhad
37	2015	LUXCHEM	Luxchem Corporatiom Berhad

Lampiran 2 (lanjutan)

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA
MALAYSIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
38	2015	LYSAGHT	Lysaght Galvanized Steel Berhad
39	2015	MASTER	Master-pack Group Berhad
40	2015	MBMR	MBM Resources Berhad
41	2015	MERCURY	Mercury Industries Berhad
42	2015	MBL	Muar Ban Lee Group Berhad
43	2015	NHFATT	New Hoong Fatt Holdings Berhad
44	2015	OCB	OCB Berhad
45	2015	ORNA	Ornapaper Berhad
46	2015	PARAGON	Paragon Union Berhad
47	2015	PIE	P.I.E Industrial Berhad
48	2015	PMBTECH	PMB Technology Berhad
49	2015	PRESTAR	Prestar Resources Berhad
50	2015	PRG	PRG Holdings Berhad
51	2015	PPHB	Public Packages Holdings Bhd
52	2015	PWF	PWF Consolidated Berhad
53	2015	SCIB	Sarawak Consolidated Industries Berhad
54	2015	SEACERA	Seacera Group Berhad
55	2015	TEKSENG	Tek Seng Holdings Berhad
56	2015	TEOSEN	Teo Seng Capital Berhad
57	2015	TIENWAH	Tien Wah Press Holdings Berhad
58	2015	TOMYPAK	Tomypak Holdings Berhad
59	2015	TONGHER	Tong Herr Resources Berhad
60	2015	UMSNGB	UMS-Neiken Group Berhad
61	2015	UPA	UPA Corporation Bhd
62	2015	WANGZNG	Wang-Zheng Berhad
63	2015	WOODLAN	Woodlandor Holdings Bhd
64	2015	YSP	Y.S.P. Southeast Asia Holdings Berhad
65	2015	YEELEE	Yee Lee Corporation Berhad
66	2016	AFUJIYA	ABM Fujiya Berhad
67	2016	ACOUSTEC	Acoustech Berhad
68	2016	APTB	Advanced Packaging Technology Berhad
69	2016	APEX	Apex Healthcare Berhad
70	2016	AYS	AYS Ventures Berhad
71	2016	BPPLAS	BP Plastics Holdings Berhad
72	2016	CAMRES	CAM Resources Berhad
73	2016	CANONE	Can-one Berhad
74	2016	CBIP	CB Industrial Product Holdings Berhad

Lampiran 2 (lanjutan)

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA
MALAYSIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
75	2016	CCMDB	CCM Duopharma Biotech Berhad
76	2016	CEPAT	Cepatwawasan Group
77	2016	CSL	China Stationery Limited
78	2016	CBMI	Choo Bee Metal Industries
79	2016	CSCENIC	Classic Scenic Berhad
80	2016	COCOA	Cocoaland Holdings Berhad
81	2016	D&O	D&O Green Technologies Berhad
82	2016	DELEUM	Deleum Berhad
83	2016	DUFU	Dufu Technology Corp Berhad
84	2016	EMETALL	Eonmetall Group Berhad
85	2016	EURO	Euro Holdings Berhad
86	2016	FAREAST	Far East Holdings Berhad
87	2016	FLBHD	Focus Lumber Berhad
88	2016	FORMOSA	Formosa Prosonic Industries Berhad
89	2016	FRONTKN	Frontken Corporation Berhad
90	2016	GCB	Guan Chong Berhad
91	2016	GUH	Guh Holdings Berhad
92	2016	HEVEA	Heveaboard Berhad
93	2016	HIL	Hil Industries Berhad
94	2016	HOKHENG	Hock Heng Stone Industries Bhd
95	2016	HWATAI	Hwa Tai Industries Berhad
96	2016	JOHOTIN	Johore Tin Berhad
97	2016	KHB	Khind Holdings Berhad
98	2016	KIMLUN	Kimlun Corporation Berhad
99	2016	KUB	KUB Malaysia Berhad
100	2016	LCTH	LCTH Corporation Berhad
101	2016	LIIHEN	Lii Hen Industries Berhad
102	2016	LUXCHEM	Luxchem Corporatiom Berhad
103	2016	LYSAGHT	Lysaght Galvanized Steel Berhad
104	2016	MASTER	Master-pack Group Berhad
105	2016	MBMR	MBM Resources Berhad
106	2016	MERCURY	Mercury Industries Berhad
107	2016	MBL	Muar Ban Lee Group Berhad
108	2016	NHFATT	New Hoong Fatt Holdings Berhad
109	2016	OCB	OCB Berhad
110	2016	ORNA	Ornapaper Berhad
111	2016	PARAGON	Paragon Union Berhad

Lampiran 2 (lanjutan)

**PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BURSA
MALAYSIA YANG DIJADIKAN SAMPEL PENELITIAN**

NO	TAHUN	KODE	NAMA PERUSAHAAN
112	2016	PIE	P.I.E Industrial Berhad
113	2016	PMBTECH	PMB Technology Berhad
114	2016	PRESTAR	Prestar Resources Berhad
115	2016	PRG	PRG Holdings Berhad
116	2016	PPHB	Public Packages Holdings Bhd
117	2016	PWF	PWF Consolidated Berhad
118	2016	SCIB	Sarawak Consolidated Industries Berhad
119	2016	SEACERA	Seacera Group Berhad
120	2016	TEKSENG	Tek Seng Holdings Berhad
121	2016	TEOSENS	Teo Seng Capital Berhad
122	2016	TIENWAH	Tien Wah Press Holdings Berhad
123	2016	TOMYPAK	Tomypak Holdings Berhad
124	2016	TONGHER	Tong Herr Resources Berhad
125	2016	UMSNGB	UMS-Neiken Group Berhad
126	2016	UPA	UPA Corporation Bhd
127	2016	WANGZNG	Wang-Zheng Berhad
128	2016	WOODLAN	Woodlandor Holdings Bhd
129	2016	YSP	Y.S.P. Southeast Asia Holdings Berhad
130	2016	YEELEE	Yee Lee Corporation Berhad

Lampiran 3

DATA SAMPEL PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
1	ADES	2015	-196614000000	0,00	91,94	155,77
2	AISA	2015	-126170000000	0,00	93,62	98,17
3	ALDO	2015	-556262000000	14,32	62,54	236,50
4	APLI	2015	-180921000000	23,26	62,86	44,01
5	ARNA	2015	-466369800000	0,00	48,09	410,26
6	BATA	2015	-333805800000	0,00	96,07	213,82
7	BOLT	2015	-365762500000	22,40	57,60	368,27
8	BUDI	2015	-267328000000	0,00	51,61	25,64
9	CEKA	2015	-216979500000	0,00	92,01	62,76
10	CINT	2015	-158694000000	0,31	69,65	107,28
11	DLTA	2015	-377158300000	0,00	70,85	490,03
12	DPNS	2015	-551612000000	0,00	59,87	53,11
13	DVLA	2015	-122863300000	0,00	93,00	149,02
14	EKAD	2015	-639532000000	0,00	75,45	95,74
15	IGAR	2015	-147846200000	0,00	84,82	70,14
16	IMPC	2015	-262566100000	1,59	67,37	40,76
17	INAI	2015	-110307400000	0,50	67,27	26,75
18	INCI	2015	-108491500000	13,92	2,12	35,84
19	INDS	2015	208921000000	0,44	88,11	11,97
20	JECC	2015	254344600000	0,00	90,15	55,50
21	KAEF	2015	-477089100000	0,00	96,26	234,95
22	KBLI	2015	-432484900000	0,00	57,52	46,42
23	KBLM	2015	-215783500000	0,00	82,54	49,87
24	LION	2015	-623012000000	0,25	71,03	120,14
25	LMPI	2015	-311525700000	0,01	83,27	28,40
26	LMSH	2015	-276611000000	25,59	32,22	49,09
27	MERK	2015	-698498000000	0,00	93,52	640,96
28	MLBI	2015	-523719000000	0,00	81,78	2254,12
29	PICO	2015	-265326100000	0,04	96,30	29,44
30	PYFA	2015	-614437000000	11,54	53,85	59,21
31	RICY	2015	-149298400000	0,00	56,36	25,50
32	ROTI	2015	-143585100000	0,00	70,76	538,67
33	SCCO	2015	-335856700000	5,77	71,15	83,03
34	SIDO	2015	-309074000000	32,40	0,00	317,51
35	SKBM	2015	-865882000000	3,10	80,49	257,21
36	SKLT	2015	-811120000000	0,24	97,73	168,09
37	SMBR	2015	-654389900000	0,00	90,14	97,06
38	SQBB	2015	-982917000000	0,00	97,97	1122,18
39	SRSN	2015	-242750900000	11,59	82,33	88,51

Lampiran 3 (lanjutan)

DATA SAMPEL PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
40	STAR	2015	-194472600000	0,00	48,19	49,01
41	STTP	2015	-469048300000	3,19	56,76	391,52
42	TALF	2015	-146678700000	0,00	99,41	154,59
43	TCID	2015	-940568000000	0,14	84,77	193,46
44	TOTO	2015	-547922500000	0,00	92,36	48,09
45	TRIS	2015	-110604900000	1,08	80,73	92,84
46	TSPC	2015	-851599200000	0,07	78,16	181,57
47	UNIT	2015	-167843800000	0,00	54,79	8,07
48	UNVR	2015	-1978659000000	0,00	98,92	5848,12
49	VOKS	2015	-337868400000	9,48	33,01	31,96
50	WIIM	2015	-175935300000	24,61	22,48	95,68
51	WTON	2015	761168000000	0,00	99,18	243,12
52	ADES	2016	-162478000000	0,00	91,52	165,16
53	AISA	2016	121047000000	0,00	94,50	146,80
54	ALDO	2016	-695221000000	13,58	62,54	173,23
55	APLI	2016	-196048800000	24,12	62,86	68,15
56	ARNA	2016	-524859900000	37,32	13,97	402,66
57	BATA	2016	-187808100000	0,00	96,21	184,33
58	BOLT	2016	-404432400000	22,40	57,60	231,69
59	BUDI	2016	-436207000000	0,00	53,40	33,60
60	CEKA	2016	-161431500000	0,00	92,01	90,46
61	CINT	2016	-253238000000	0,30	69,65	96,80
62	DLTA	2016	-357401700000	0,00	70,56	395,44
63	DPNS	2016	-473554000000	0,00	59,87	50,31
64	DVLA	2016	-152357600000	0,00	92,46	181,41
65	EKAD	2016	-546693000000	0,00	75,45	69,64
66	IGAR	2016	-152703300000	0,00	84,82	135,26
67	IMPC	2016	-203729100000	1,65	91,73	404,22
68	INAI	2016	-336707500000	0,50	67,27	39,60
69	INCI	2016	-119457900000	33,58	2,11	22,81
70	INDS	2016	-338961000000	0,44	88,11	25,70
71	JECC	2016	-769675000000	0,00	90,15	112,51
72	KAEF	2016	-571830900000	0,00	96,51	672,42
73	KBLI	2016	-478913300000	0,00	86,02	83,70
74	KBLM	2016	-229218700000	0,00	91,37	83,83
75	LION	2016	-506108000000	0,25	71,11	116,06
76	LMPI	2016	-329586200000	0,01	83,27	33,36
77	LMSH	2016	-253115000000	23,69	32,22	48,28
78	MERK	2016	-127665300000	0,00	93,32	707,36

Lampiran 3 (lanjutan)

DATA SAMPEL PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA	KM	KI	GO
79	MLBI	2016	-639058000000	0,00	97,42	3016,82
80	PICO	2016	-283156500000	0,04	96,30	47,46
81	PYFA	2016	-670256000000	23,08	53,85	101,43
82	RICY	2016	-184976500000	0,00	51,69	23,96
83	ROTI	2016	-331507800000	0,00	99,10	561,27
84	SCCO	2016	-552952600000	4,79	71,15	122,55
85	SIDO	2016	-344359000000	32,40	0,00	282,83
86	SKBM	2016	-315117000000	5,77	80,62	162,70
87	SKLT	2016	-997104000000	0,31	92,83	64,65
88	SMBR	2016	-859732500000	0,00	98,76	879,50
89	SQBB	2016	-890886000000	0,00	97,97	1193,32
90	SRSN	2016	-814216000000	22,05	72,51	74,87
91	STAR	2016	-165078300000	0,00	48,19	54,85
92	STTP	2016	-578982700000	3,19	56,76	357,63
93	TALF	2016	-130103600000	0,00	99,38	75,60
94	TCID	2016	-629218900000	0,14	84,58	140,95
95	TOTO	2016	-631989400000	0,00	92,36	337,26
96	TRIS	2016	-126074700000	0,70	76,08	101,35
97	TSPC	2016	-733099600000	0,06	78,42	191,25
98	UNIT	2016	-156295900000	0,00	54,79	11,13
99	UNVR	2016	-1970138000000	0,00	98,89	6293,11
100	VOKS	2016	-427098100000	9,49	63,09	36,40
101	WIIM	2016	-242059400000	24,84	44,10	93,22
102	WTON	2016	-752259600000	0,17	80,10	288,71

*KA = -NA.

Lampiran 4

DATA SAMPEL PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
1	AFUJIYA	2015	-52642000	0,40	77,60	50,09
2	ACOUSTEC	2015	-57796000	2,93	29,50	102,53
3	APTB	2015	-26854000	10,96	5,74	152,28
4	APEX	2015	-74521000	1,26	77,00	146,09
5	AYS	2015	-21711000	0,00	73,78	49,50
6	BPPLAS	2015	-74744000	25,50	48,74	198,14
7	CAMRES	2015	-46974000	48,72	41,10	56,89
8	CANONE	2015	-153168000	3,82	64,50	132,45
9	CBIP	2015	7805000	40,94	15,15	152,07
10	CCMDB	2015	-55418000	0,31	85,78	162,52
11	CEPAT	2015	-67159000	0,00	46,56	47,48
12	CSL	2015	20766000	0,15	33,86	0,00
13	CBMI	2015	114895000	5,29	72,41	37,37
14	CSCENIC	2015	-28591000	0,12	53,28	149,79
15	COCOA	2015	-139121000	2,33	80,55	234,80
16	D&O	2015	-165313000	12,53	63,52	134,58
17	DELEUM	2015	-107944000	14,26	50,11	137,94
18	DUFU	2015	-90465000	13,18	26,06	74,46
19	EMETALL	2015	-31794000	20,94	49,10	33,30
20	EURO	2015	-43417000	40,12	20,06	34,28
21	FAREAST	2015	-65831000	6,99	78,96	81,59
22	FLBHD	2015	-105504000	29,04	15,09	202,50
23	FORMOSA	2015	-89862000	7,07	27,02	77,11
24	FRONTKN	2015	-163214000	1,18	48,48	73,42
25	GCB	2015	-55129000	5,86	65,56	171,20
26	GUH	2015	-169694000	4,27	39,59	49,98
27	HEVEA	2015	-227567000	0,70	57,69	210,14
28	HIL	2015	-104759000	15,67	64,93	62,34
29	HOKHENG	2015	-22386000	11,65	46,01	59,94
30	HWATAI	2015	-39001000	41,42	13,61	110,24
31	JOHOTIN	2015	-63887000	22,04	30,53	37,83
32	KHB	2015	-32858000	12,70	60,14	88,75
33	KIMLUN	2015	4557000	19,23	43,01	90,21
34	KUB	2015	-228297000	0,00	57,65	55,91
35	LCTH	2015	-70067000	1,21	78,48	131,21
36	LIHEN	2015	-37937000	1,58	59,94	208,29
37	LUXCHEM	2015	-4062000	1,59	56,82	76,55
38	LYSAGHT	2015	-39652000	0,86	73,17	133,06
39	MASTER	2015	-38653000	1,40	55,42	53,30

Lampiran 4 (lanjutan)

DATA SAMPEL PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
40	MBMR	2015	-160219000	1,08	87,24	51,26
41	MERCURY	2015	11902000	9,47	12,48	74,06
42	MBL	2015	1329000	7,70	51,92	79,95
43	NHFATT	2015	-211094000	37,62	12,52	63,76
44	OCB	2015	-81720000	0,00	59,41	39,30
45	ORNA	2015	-76915000	5,57	44,40	54,72
46	PARAGON	2015	-43047000	0,00	53,19	58,41
47	PIE	2015	-79877000	0,03	76,92	45,33
48	PMBTECH	2015	-53665000	6,10	46,84	53,69
49	PRESTAR	2015	-73248000	12,52	40,70	30,79
50	PRG	2015	-49987000	35,38	19,30	60,38
51	PPHB	2015	-69619000	5,19	55,86	35,82
52	PWF	2015	-79206000	33,53	34,72	19,25
53	SCIB	2015	-58785000	30,14	40,54	118,52
54	SEACERA	2015	-61551000	21,07	45,24	38,76
55	TEKSENG	2015	-138201000	45,09	18,41	112,75
56	TEOSEN	2015	-102511000	0,96	65,55	236,19
57	TIENWAH	2015	-184740000	0,00	72,76	59,88
58	TOMYPAK	2015	-118141000	19,00	46,04	75,63
59	TONGHER	2015	-126429000	1,62	73,02	54,91
60	UMSNGB	2015	-23306000	0,05	60,45	98,29
61	UPA	2015	-80171000	5,48	63,23	80,41
62	WANGZNG	2015	-39274000	12,69	63,44	64,68
63	WOODLAN	2015	-17972000	23,55	16,65	47,79
64	YSP	2015	-60914000	13,78	56,94	126,50
65	YEELEE	2015	-105068000	5,48	61,62	75,55
66	AFUJIYA	2016	-43203000	0,40	78,08	53,77
67	ACOUSTEC	2016	12821000	2,93	30,73	101,70
68	APTB	2016	-27719000	10,96	5,56	146,82
69	APEX	2016	-75633000	1,30	78,65	161,25
70	AYS	2016	2046000	1,50	76,44	56,39
71	BPPLAS	2016	-83930000	25,50	48,91	158,48
72	CAMRES	2016	-55873000	43,94	37,21	52,77
73	CANONE	2016	-74124000	3,82	62,29	85,23
74	CBIP	2016	-94844000	39,57	17,32	133,54
75	CCMDB	2016	-87196000	0,00	85,91	121,52
76	CEPAT	2016	-86135000	0,00	45,44	54,61
77	CSL	2016	-184875000	0,15	30,41	0,00
78	CBMI	2016	-88446000	4,91	69,04	40,02

Lampiran 4 (lanjutan)

DATA SAMPEL PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
79	CSCENIC	2016	-29080000	0,06	59,31	224,29
80	COCOA	2016	-112068000	2,29	79,43	192,02
81	D&O	2016	-122682000	12,53	55,83	103,14
82	DELEUM	2016	-99455000	14,28	50,47	114,48
83	DUFU	2016	-99002000	12,46	34,70	87,74
84	EMETALL	2016	-37343000	16,94	53,16	64,39
85	EURO	2016	-88157000	40,33	21,18	26,82
86	FAREAST	2016	-123951000	6,99	79,21	82,52
87	FLBHD	2016	-109719000	24,11	10,09	103,35
88	FORMOSA	2016	-86909000	7,07	26,72	74,72
89	FRONTKN	2016	-172578000	1,37	49,23	60,31
90	GCB	2016	-192614000	5,86	65,59	121,67
91	GUH	2016	-220812000	4,27	38,28	40,87
92	HEVEA	2016	-270402000	1,34	54,03	190,95
93	HIL	2016	-121513000	12,78	68,73	71,66
94	HOKHENG	2016	-17180000	11,70	46,01	42,78
95	HWATAI	2016	-40075000	41,42	18,33	123,59
96	JOHOTIN	2016	-63734000	32,41	24,19	137,66
97	KHB	2016	-39792000	10,43	61,06	83,55
98	KIMLUN	2016	-76444000	19,20	46,80	119,67
99	KUB	2016	-180452000	0,00	58,96	72,57
100	LCTH	2016	-69811000	1,21	77,96	84,56
101	LIHEN	2016	-49085000	0,42	59,28	217,39
102	LUXCHEM	2016	-11620000	1,97	54,05	58,41
103	LYSAGHT	2016	-38897000	0,03	73,33	114,57
104	MASTER	2016	-39749000	2,33	51,66	44,14
105	MBMR	2016	-304781000	0,52	87,37	45,09
106	MERCURY	2016	-19010000	8,42	10,04	73,42
107	MBL	2016	-13511000	8,37	52,67	89,09
108	NHFATT	2016	-122113000	37,62	12,92	65,40
109	OCB	2016	-54788000	0,00	58,77	28,18
110	ORNA	2016	-85507000	5,59	44,75	48,48
111	PARAGON	2016	-47400000	0,00	53,43	64,03
112	PIE	2016	-103531000	0,00	75,47	172,70
113	PMBTECH	2016	-71094000	5,97	46,71	77,63
114	PRESTAR	2016	-90052000	10,68	39,85	54,91
115	PRG	2016	-34749000	32,79	19,11	179,28
116	PPHB	2016	-76376000	5,19	57,00	31,50
117	PWF	2016	-89985000	31,85	31,16	48,55

Lampiran 4 (lanjutan)

DATA SAMPEL PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*	KM	KI	GO
118	SCIB	2016	-65265000	7,57	64,12	83,68
119	SEACERA	2016	-149321000	19,09	51,99	34,87
120	TEKSENG	2016	-102191000	42,35	11,05	67,17
121	TEOSENS	2016	-101705000	0,96	65,03	165,70
122	TIENWAH	2016	-244505000	0,00	62,43	59,38
123	TOMYPAK	2016	-121150000	20,07	44,30	58,13
124	TONGHER	2016	-183336000	1,30	78,42	66,69
125	UMSNGB	2016	-28339000	0,05	68,84	110,95
126	UPA	2016	-112670000	6,33	63,59	69,09
127	WANGZNG	2016	-46768000	12,69	65,26	67,64
128	WOODLAN	2016	-19132000	23,55	18,22	54,31
129	YSP	2016	-70951000	14,16	55,28	91,90
130	YEELEE	2016	-127776000	4,67	61,50	77,50

*KA = -NA.

Lampiran 5

DATA SAMPEL UJI BEDA PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA*
1	ADES	2015	-30,10
2	AISA	2015	-0,14
3	ALDO	2015	-15,20
4	APLI	2015	-58,62
5	ARNA	2015	-32,60
6	BATA	2015	-41,97
7	BOLT	2015	-39,82
8	BUDI	2015	-8,19
9	CEKA	2015	-14,60
10	CINT	2015	-4,15
11	DLTA	2015	-36,32
12	DPNS	2015	-20,10
13	DVLA	2015	-8,93
14	EKAD	2015	-16,41
15	IGAR	2015	-38,51
16	IMPC	2015	-15,67
17	INAI	2015	-8,29
18	INCI	2015	-63,99
19	INDS	2015	0,82
20	JECC	2015	18,72
21	KAEF	2015	-13,89
22	KBLI	2015	-27,87
23	KBLM	2015	-32,97
24	LION	2015	-9,74
25	LMPI	2015	-39,28
26	LMSH	2015	-20,68
27	MERK	2015	-10,89
28	MLBI	2015	-24,93
29	PICO	2015	-43,80
30	PYFA	2015	-38,41
31	RICY	2015	-12,46
32	ROTI	2015	-5,31
33	SCCO	2015	-18,94
34	SIDO	2015	-11,05
35	SKBM	2015	-11,33
36	SKLT	2015	-21,51
37	SMBR	2015	-20,02
38	SQBB	2015	-21,18
39	SRSN	2015	-42,29

Lampiran 5 (lanjutan)

DATA SAMPEL UJI BEDA PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA*
40	STAR	2015	-26,68
41	STTP	2015	-24,44
42	TALF	2015	-33,78
43	TCID	2015	-45,17
44	TOTO	2015	-22,46
45	TRIS	2015	-19,14
46	TSPC	2015	-13,55
47	UNIT	2015	-36,45
48	UNVR	2015	-12,58
49	VOKS	2015	-21,99
50	WIIM	2015	-13,10
51	WTON	2015	1,71
52	ADES	2016	-21,17
53	AISA	2016	1,31
54	ALDO	2016	-16,94
55	APLI	2016	-62,34
56	ARNA	2016	-34,01
57	BATA	2016	-23,34
58	BOLT	2016	-43,11
59	BUDI	2016	-14,88
60	CEKA	2016	-11,32
61	CINT	2016	-6,34
62	DLTA	2016	-29,84
63	DPNS	2016	-15,99
64	DVLA	2016	-9,95
65	EKAD	2016	-7,78
66	IGAR	2016	-34,75
67	IMPC	2016	-8,95
68	INAI	2016	-25,15
69	INCI	2016	-44,35
70	INDS	2016	-1,37
71	JECC	2016	-4,85
72	KAEF	2016	-12,40
73	KBLI	2016	-25,59
74	KBLM	2016	-35,87
75	LION	2016	-7,38
76	LMPI	2016	-40,67
77	LMSH	2016	-15,54
78	MERK	2016	-17,16

Lampiran 5 (lanjutan)

DATA SAMPEL UJI BEDA PERUSAHAAN INDONESIA 2015-2016

NO	KODE	TAHUN	KA*
79	MLBI	2016	-28,09
80	PICO	2016	-44,34
81	PYFA	2016	-40,12
82	RICY	2016	-14,35
83	ROTI	2016	-11,35
84	SCCO	2016	-22,57
85	SIDO	2016	-11,53
86	SKBM	2016	-3,15
87	SKLT	2016	-17,55
88	SMBR	2016	-19,68
89	SQBB	2016	-18,59
90	SRSN	2016	-11,35
91	STAR	2016	-23,92
92	STTP	2016	-24,78
93	TALF	2016	-14,76
94	TCID	2016	-28,80
95	TOTO	2016	-24,48
96	TRIS	2016	-19,71
97	TSPC	2016	-11,13
98	UNIT	2016	-36,10
99	UNVR	2016	-11,77
100	VOKS	2016	-25,60
101	WIIM	2016	-17,88
102	WTON	2016	-16,13

*dibagi total aset.

Lampiran 6

DATA SAMPEL UJI BEDA PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*
1	AFUJIYA	2015	-22,95
2	ACOUSTEC	2015	-29,12
3	APTB	2015	-72,52
4	APEX	2015	-21,55
5	AYS	2015	-4,34
6	BPPLAS	2015	-35,63
7	CAMRES	2015	-28,19
8	CANONE	2015	-11,46
9	CBIP	2015	0,80
10	CCMDB	2015	-8,75
11	CEPAT	2015	-9,74
12	CSL	2015	0,74
13	CBMI	2015	25,18
14	CSCENIC	2015	-27,30
15	COCOA	2015	-55,40
16	D&O	2015	-37,05
17	DELEUM	2015	-16,04
18	DUFU	2015	-54,44
19	EMETALL	2015	-13,98
20	EURO	2015	-34,32
21	FAREAST	2015	-4,32
22	FLBHD	2015	-66,26
23	FORMOSA	2015	-23,42
24	FRONTKN	2015	-41,86
25	GCB	2015	-3,41
26	GUH	2015	-27,62
27	HEVEA	2015	-47,30
28	HIL	2015	-29,30
29	HOKHENG	2015	-19,68
30	HWATAI	2015	-59,01
31	JOHOTIN	2015	-17,41
32	KHB	2015	-12,79
33	KIMLUN	2015	2,00
34	KUB	2015	-49,07
35	LCTH	2015	-29,37
36	LIHEN	2015	-11,19
37	LUXCHEM	2015	-1,26
38	LYSAGHT	2015	-30,89
39	MASTER	2015	-42,77

Lampiran 6 (lanjutan)

DATA SAMPEL UJI BEDA PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*
40	MBMR	2015	-6,85
41	MERCURY	2015	9,55
42	MBL	2015	1,01
43	NHFATT	2015	-53,05
44	OCB	2015	-24,48
45	ORNA	2015	-36,24
46	PARAGON	2015	-59,43
47	PIE	2015	-12,63
48	PMBTECH	2015	-15,54
49	PRESTAR	2015	-12,67
50	PRG	2015	-18,64
51	PPHB	2015	-27,99
52	PWF	2015	-20,16
53	SCIB	2015	-69,69
54	SEACERA	2015	-10,08
55	TEKSENG	2015	-28,98
56	TEOSEN	2015	-28,01
57	TIENWAH	2015	-36,68
58	TOMYPAK	2015	-61,78
59	TONGHER	2015	-19,74
60	UMSNGB	2015	-24,42
61	UPA	2015	-33,04
62	WANGZNG	2015	-13,96
63	WOODLAN	2015	-31,75
64	YSP	2015	-18,74
65	YEELEE	2015	-12,49
66	AFUJIYA	2016	-18,67
67	ACOUSTEC	2016	7,35
68	APTB	2016	-70,50
69	APEX	2016	-23,20
70	AYS	2016	0,47
71	BPPLAS	2016	-34,74
72	CAMRES	2016	-34,23
73	CANONE	2016	-5,34
74	CBIP	2016	-9,29
75	CCMDB	2016	-13,18
76	CEPAT	2016	-12,19
77	CSL	2016	-6,55
78	CBMI	2016	-18,47

Lampiran 6 (lanjutan)

DATA SAMPEL UJI BEDA PERUSAHAAN MALAYSIA 2015-2016

NO	KODE	TAHUN	KA*
79	CSCENIC	2016	-27,88
80	COCOA	2016	-38,76
81	D&O	2016	-26,26
82	DELEUM	2016	-14,96
83	DUFU	2016	-55,70
84	EMETALL	2016	-15,73
85	EURO	2016	-56,03
86	FAREAST	2016	-7,70
87	FLBHD	2016	-59,93
88	FORMOSA	2016	-22,86
89	FRONTKN	2016	-42,32
90	GCB	2016	-12,90
91	GUH	2016	-33,28
92	HEVEA	2016	-52,59
93	HIL	2016	-33,16
94	HOKHENG	2016	-14,65
95	HWATAI	2016	-63,57
96	JOHOTIN	2016	-18,37
97	KHB	2016	-14,82
98	KIMLUN	2016	-31,81
99	KUB	2016	-35,95
100	LCTH	2016	-29,97
101	LIHEN	2016	-12,64
102	LUXCHEM	2016	-3,14
103	LYSAGHT	2016	-28,51
104	MASTER	2016	-42,45
105	MBMR	2016	-12,80
106	MERCURY	2016	-12,48
107	MBL	2016	-8,71
108	NHFATT	2016	-26,94
109	OCB	2016	-16,02
110	ORNA	2016	-37,42
111	PARAGON	2016	-71,12
112	PIE	2016	-19,84
113	PMBTECH	2016	-19,75
114	PRESTAR	2016	-14,41
115	PRG	2016	-12,09
116	PPHB	2016	-28,73
117	PWF	2016	-22,78

Lampiran 6 (lanjutan)**DATA SAMPEL UJI BEDA PERUSAHAAN MALAYSIA 2015-2016**

NO	KODE	TAHUN	KA*
118	SCIB	2016	-70,26
119	SEACERA	2016	-22,64
120	TEKSENG	2016	-18,78
121	TEOSENS	2016	-23,87
122	TIENWAH	2016	-35,71
123	TOMYPAK	2016	-45,03
124	TONGHER	2016	-30,05
125	UMSNGB	2016	-25,95
126	UPA	2016	-41,58
127	WANGZNG	2016	-16,37
128	WOODLAN	2016	-34,24
129	YSP	2016	-20,80
130	YEELEE	2016	-13,67

*dibagi total aset.

Lampiran 7

Statistik Deskriptif

a. Statistik Deskriptif Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KA_IND	102	-1978659000000	254344600000	2841231,765	328151116026,116
KM_IND	102	,00	37,32	4,811	9,441
KI_IND	102	,00	99,41	72,829	24,095
GO_IND	102	8,07	6293,11	348,895	910,350
Valid N (listwise)	102				

b. Statistik Deskriptif Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KA_MLY	130	-304781000	114895000	-81666453,846	63179023,464
KM_MLY	130	,00	48,72	11,384	13,100
KI_MLY	130	5,56	87,37	50,375	20,929
GO_MLY	130	,00	236,19	90,199	52,133
Valid N (listwise)	130				

Lampiran 8

Uji Asumsi Klasik

A. Uji Normalitas

a. Uji Normalitas Indonesia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		102
Normal Parameters(a,b)	Mean	,0000239
	Std. Deviation	218906015130,859
Most Extreme Differences	Absolute	,110
	Positive	,071
	Negative	-,110
Kolmogorov-Smirnov Z		1,114
Asymp. Sig. (2-tailed)		,167

a Test distribution is Normal.

b Calculated from data.

b. Uji Normalitas Malaysia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	62373843,64
Most Extreme Differences	Absolute	,097
	Positive	,063
	Negative	-,097
Kolmogorov-Smirnov Z		1,102
Asymp. Sig. (2-tailed)		,176

a Test distribution is Normal.

b Calculated from data.

Lampiran 8 (lanjutan)

B. Uji Multikolinearitas

1. Uji Multikolineritas Indonesia

Coefficient^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.	Colinearity Statistic	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-306507456980	112899737053		-2,715	,008		
KM_IND	3035131699	3421349855	,087	,887	,377	,469	2,134
KI_IND	1412421051	1369406744	,104	1,031	,305	,449	2,226
GO_IND	-272523468	25057781	-,756	-10,876	,000	,940	1,064

a. Dependent Variable: KA_IND

Lampiran 8 (lanjutan)

2. Uji Multikolinieritas Malaysia

Coefficient^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.	Colinearity Statistic	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-55435041	24745329,25		-2,240	,027		
KM_MLY	-2991,697	572241,2	-,001	-,005	,996	,549	1,820
KI_MLY	-469130	359837,1	-,155	-1,304	,195	,544	1,837
GO_MLY	-28436,2	107248,2	-,023	-,265	,791	,988	1,012

a. Dependent Variable: KA_MLY

Lampiran 8 (lanjutan)

C. Uji Heteroskedastisitas

1. Uji Heteroskedastisitas Indonesia

Coefficient^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	106690695148,66	68028173228,83		1,568	,120
KM_IND	-1212109616	2061547588	-,084	-,588	,558
KI_IND	905764999	825141330,2	,160	1,098	,275
GO_IND	10408707,43	15098663,11	,070	,689	,492

a. Dependent Variable: ABS_RES

2. Uji Heteroskedastisitas Malaysia Sebelum Uji Park

Coefficient^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	67787732,76	15867480,73		4,272	,000
KM_MLY	-766356	366939,0	-,245	-2,089	,039
KI_MLY	-136609	230738,8	-,070	-,592	,555
GO_MLY	-59167,9	68770,882	-,075	-,860	,391

a. Dependent Variable: ABS_RES

3. Uji Heteroskedastisitas Malaysia Setelah Uji Park

Coefficient^a

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	35,306	,830		42,563	,000
KM_MLY	-,029	,019	-,182	-1,529	,129
KI_MLY	-,010	,012	-,095	-,797	,427
GO_MLY	,0000571	,004	,001	,016	,987

a. Dependent Variable: LN_RES_2

Lampiran 8 (lanjutan)

D. Uji Autokorelasi

1. Uji Autokorelasi Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,745(a)	,555	,541	222231360172,132	1,938

a Predictors: (Constant), GO_IND, KM_IND, KI_IND

b Dependent Variable: KA_IND

2. Uji Autokorelasi Malaysia (Terkena Autokorelasi)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,159(a)	,025	,002	63112021,33	1,572

a Predictors: (Constant), GO_MLY, KM_MLY, KI_MLY

b Dependent Variable: KA_MLY

3. Uji Autokorelasi Malaysia (Setelah Bebas Autokorelasi)

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,170(a)	,029	,005	61754294,0	2,004

a Predictors: (Constant), LAG_GO_MLY, LAG_KM_MLY, LAG_KI_MLY

b Dependent Variable: LAG_KA_MLY

Lampiran 9

Uji F Statistik

A. Uji F Statistik Indonesia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,03609446036009E+24	3	2,012E+024	40,740	,000(a)
	Residual	4,83990418950766E+24	98	4,939E+022		
	Total	1,08759986498677E+25	101			

a Predictors: (Constant), GO_IND, KM_IND, KI_IND

b Dependent Variable: KA_IND

B. Uji F Statistik Malaysia

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	13040949975021800	3	434698325007270	1,091	,355(a)
	Residual	501874031787201000	126	3983127236406360		
	Total	514914981762223000	129			

a Predictors: (Constant), GO_MLY, KM_MLY, KI_MLY

b Dependent Variable: KA_MLY

Lampiran 10

Uji Hipotesis

A. Uji T (Parsial)

1. Uji T Indonesia

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.	Colinearity Statistic	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-306507456980	112899737053		-2,715	,008		
KM_IND	3035131699	3421349855	,087	,887	,377	,469	2,134
KI_IND	1412421051	1369406744	,104	1,031	,305	,449	2,226
GO_IND	-272523468	25057781	-,756	-10,876	,000	,940	1,064

a. Dependent Variable: KA_IND

Lampiran 10 (Lanjutan)

2. Uji T Malaysia

Model	Unstandardized Coefficient		Standardized Coefficient	t	Sig.	Collinearity Statistic	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-55435041	24745329,25		-2,240	,027		
KM_MLY	-2991,697	572241,2	-,001	-,005	,996	,549	1,820
KI_MLY	-469130	359837,1	-,155	-1,304	,195	,544	1,837
GO_MLY	-28436,2	107248,2	-,023	-,265	,791	,988	1,012

a. Dependent Variable: KA_MLY

Lampiran 10 (Lanjutan)

B. Uji Beda (*Independent Sample T-test*)

Independent Samples Test

		Levene's Test for Equality of Variances		t-test for Equality of Means						
		F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
									Upper	Lower
Konservatisme Akuntansi	Equal variances assumed	5,847	,016	1,970	230	,050	4,42720	2,24680	,00025	8,85415
	Equal variances not assumed			2,034	229,864	,043	4,42720	2,17657	,13862	8,71578

Lampiran 11

Koefisien Determinasi

A. Koefisien Determinasi Indonesia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,745(a)	,555	,541	222231360172,132	1,938

a Predictors: (Constant), GO_IND, KM_IND, KI_IND

b Dependent Variable: KA_IND

B. Koefisien Determinasi Malaysia

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,159(a)	,025	,002	63112021,3	1,572

a Predictors: (Constant), GO_MLY, KM_MLY, KI_MLY

b Dependent Variable: KA_MLY