

# **LAMPIRAN**

**Tabel 4.1**  
Proses Pemelihan Sampel

Keterangan	Model 1	Model 2	Model 3	Model 4
Jumlah seluruh perusahaan yang terdaftar di BEI 2017 (non Bank dan keuangan)	445	445	445	445
Laporan keuangan yang tidak tersedia dalam laman BEI,	23	23	23	23
laporan keuangan yang tidak disajikan dalam mata uang rupiah	72	72	72	72
Tidak menampilkan data dan informasi untuk menganalisis variabel – variabel dalam penelitian	57	306	272	324
Sampel yang digunakan dalam penelitian	293	44	78	23

**Tabel 4.2**  
Statistik Deskriptif

	N	Minimum	Maximum	Mean	Standar derivation
<i>Profitabilitas</i>	293	-2.084120	0.8281302	0.031110738	0.1928313533
Instrumen Keuangan	44	0.000458	0.6900144	0.049561755	0.1188849968
<i>Goodwill</i>	78	0.00001083	0.6692551	0.060012281	0.1216441477
<i>Hedge Activities</i>	23	0.0000012	0.6291308	0.0429778674	0.1396082926
Ukuran Perusahaan	293	Rp. 15.101.000	Rp. 97.895.760.836	Rp. 7.593850.836	1.7144575480
Ketepatan Waktu	293	31	179	82,43	20.96996811

**Tabel 4.3**  
Uji Normalitas

Model	N	Kolmogorov-smirnov	Asymp. Sig. (2-tailed)	Kesimpulan
Model 1	293	1.263	0.083	Berdistribusi Normal
Model 2	44	1.175	0.126	Berdistribusi Normal
Model 3	78	1.305	0.66	Berdistribusi Normal
Model 4	23	0.597	0.869	Berdistribusi Normal

**Tabel 4.4**  
Uji Autokorelasi

Model	Durbin – Watson	dU	D4-Du	Kesimpulan
Model 1 ( <i>Profitabilitas dan Ukuran perusahaan</i> )	1.828	1.81735	2.18265	Tidak terjadi autokorelasi
Model 2 (Instrumen keuangan)	1.762	1.5619	2.4381	Tidak terjadi autokorelasi
Model 3 ( <i>Goodwill</i> )	1.843	1.650	2.350	Tidak terjadi autokorelasi
Model 4 ( <i>Hedge activities</i> )	1.975	1.4375	2.5625	Tidak terjadi autokorelasi

**Tabel 4.5**  
Hasil Uji Multikolinieritas

Model	Tolerance	VIF	Kesimpulan
Model 1 ( <i>Profitabilitas dan Ukuran perusahaan</i> )	0.996	1.004	Tidak terkena Multikolinieritas

**Tabel 4.6**  
Uji Heteroskedastisitas

Model	Variabel	Sig	Keterangan
Model 1	<i>Profitabilitas</i>	0.100	Homoskedastiditaas
	Ukuran Perusahaan	0.758	Homoskedastiditaas
Model 2	Instrumen Keuangan	0.292	Homoskedastiditaas
Model 3	<i>Goodwill</i>	0.531	Homoskedastiditaas
Model 4	<i>Hedge Activities</i>	0.312	Homoskedastiditaas

**Tabel 4.7**  
Hasil Pengujian Model 1

Variabel	Koefisien Regresi	Nilai t	Sig	Kesimpulan
Konstanta	5.834	8.773	0.000	
<i>Profitabilitas</i>	-3.10	-2.229	0.027	H1 Diterima
Ukuran perusahaan	-4.17	-2.000	0.046	H5 Dierima
Adj R Square	0.025			
F-hitung	4.792			
Sig F	0.009			

**Tabel 4.8**  
Hasil Pengujian Model 2

Variabel	Koefisien Regresi	Nilai t	Sig	Kesimpulan
Konstanta	77.767	26.252	0.000	
Instrumen Keuangan	42.352	1.054	0.298	H2 Ditolak
Adj R Square	0.003			
F-hitung	1.111			
Sig F	0.298			

**Tabel 4.9**  
Hasil Pengujian Hipotesis Model 3

Variabel	Koefisien Regresi	Nilai t	Sig	Kesimpulan
Konstanta	4.388	58.920	0.000	
<i>Goodwill</i>	0.11	0.719	0.474	H3 Ditolak
Adj R Square	-0.006			
F-hitung	0.517			
Sig F	0.474			

**Tabel 4.10**  
Hasil Pengujian Hipotesis Model 4

Variabel	Koefisien Regresi	Nilai t	Sig	Kesimpulan
<i>Hedge activities</i>	254,514	2.276	0.33	H4 Diterima
Adj R Square	0.160			
F-hitung	5.179			
Sig F	0.033			

**Tabel 4.11**

## Ringkasan Hasil Penelitian

Kode	Hipotesis	Keterangan
H1	<i>Profitabilitas</i> berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.	<b>Hipotesis Diterima</b>
H2	Instrumen keuangan berpengaruh negatif terhadap ketepatan waktu penyampaian laporan keuangan.	<b>Hipotesis Ditolak</b>
H3	<i>Goodwill</i> berpengaruh negatif terhadap ketepatan waktu penyampaian laporan keuangan.	<b>Hipotesis Ditolak</b>
H4	<i>Hedge activities</i> berpengaruh negatif terhadap ketepatan waktu penyampaian laporan keuangan.	<b>Hipotesis Diterima</b>
H5	Ukuran perusahaan berpengaruh positif terhadap ketepatan waktu penyampaian laporan keuangan.	<b>Hipotesis Diterima</b>

**HASIL UJI STATISTIK DESKRIPTIF****Hasil Uji Statistic Deskriptif****Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	293	-2,0841980	65,4886317	,295041737	3,8890837585
Instrumen Keuangan	44	,0000458	,6900144	,049561755	,1188849968
Goodwill	78	,0001083	,6692551	,060012281	,1216441477
Hedge Activities	23	,0000012	,6291308	,042978674	,1396082926
Ukuran_Perusahaan	293	16,4563150	25,3071690	21,460429966	1,7144575480
Ketepatan_Waktu	293	31,0000000	179,0000000	82,433447099	20,9699681066
Valid N (listwise)	23		0		

## Hasil Uji Normalitas Model 1

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		293
Normal Parameters <sup>a,b</sup>	Mean	.0238844
	Std. Deviation	.36505042
	Absolute	.074
Most Extreme Differences	Positive	.057
	Negative	-.074
Kolmogorov-Smirnov Z		1.263
Asymp. Sig. (2-tailed)		.083

a. Test distribution is Normal.

b. Calculated from data.

## Hasil Uji Normalitas Model 2

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		44
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	17,31344865
Most Extreme Differences	Absolute	,177
	Positive	,105
	Negative	-,177
Kolmogorov-Smirnov Z		1,175
Asymp. Sig. (2-tailed)		,126

a Test distribution is Normal.

b Calculated from data.

### Hasil Uji Normalitas Model 3

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters <sup>a,b</sup>	Mean	.0128802
	Std. Deviation	.29317037
	Absolute	.148
Most Extreme Differences	Positive	.115
	Negative	-.148
Kolmogorov-Smirnov Z		1.305
Asymp. Sig. (2-tailed)		.066

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Normalitas Model 4

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		23
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	28,87446350
Most Extreme Differences	Absolute	,124
	Positive	,124
	Negative	-,081
Kolmogorov-Smirnov Z		,597
Asymp. Sig. (2-tailed)		,869

a Test distribution is Normal.

b Calculated from data.



## HASIL UJI MILTIKOLINEARITAS

### Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig. hasi
	B	Std. Error	Beta		
1 (Constant)	.419	.417		1.005	.316
Profitabilitas	-.149	.090	-.097	-1.652	.100
Ukuran Perusahaan	-.042	.135	-.018	-.308	.758

a. Dependent Variable: ABS\_RES1

## HASIL UJI AUTOKORELASI

### Hasil Uji Autokorelasi Model 1

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.179 <sup>a</sup>	.032	.025	.35105	1.828

a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas

b. Dependent Variable: Ketepatan Waktu

### Hasil Uji Autokorelasi Model 2

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,161(a)	,026	,003	17,51835	1,762

a Predictors: (Constant), instrumen keuangan

b Dependent Variable: ketepatan waktu

### Hasil Uji Autokorelasi Model 3

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.082 <sup>a</sup>	.007	-.006	.28680	1.843

a. Predictors: (Constant), Goodwill

b. Dependent Variable: Ketepatan Waktu

### Hasil Uji Autokorelasi Model 4

**Model Summary(b)**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.445(a)	.198	.160	29,5539556078	1,975

a Predictors: (Constant), hedge activities

b Dependent Variable: ketepatan waktu

## HASIL UJI HETEROKEDASTISITAS

### Hasil Uji Hasil Uji Heterokedastisitas model 1

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.419	.417		1.005	.316
	Profitabilitas	-.149	.090	-.097	-1.652	.100
	Ukuran Perusahaan	-.042	.135	-.018	-.308	.758

a. Dependent Variable: ABS\_RES1

### Hasil Uji Hasil Uji Heterokedastisitas model 2

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	13,714	1,945		7,049	,000		
	instrumen keuangan	-28,133	26,384	-,162	-1,066	,292	1,000	1,000

a. Dependent Variable: ABS\_RES

### Hasil Uji Hasil Uji Heterokedastisitas model 3

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.240	.053		4.523	.000
	Goodwill	.007	.011	.072	.629	.531

a. Dependent Variable: ABS\_RES3

### Hasil Uji Hasil Uji Heterokedastisitas model 4

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	23,676	3,742		6,327	,000		
	hedge activities	-67,639	65,322	-,220	-1,035	,312	1,000	1,000

a. Dependent Variable: Abs\_Res

## HASIL ANALISIS REGRESI BERGANDA DAN ANALISIS REGRESI SEDERHANA

### Hasil Analisis Refresi Berganda Model 1

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.179 <sup>a</sup>	.032	.025	.35105

a. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas

#### ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	1.181	2	.591	4.792	.009 <sup>b</sup>
Residual	35.739	290	.123		
Total	36.920	292			

a. Dependent Variable: Ketepatan Waktu

b. Predictors: (Constant), Ukuran Perusahaan, Profitabilitas

#### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	5.634	.642		8.773	.000
Profitabilitas	-.310	.139	-.129	-2.229	.027
Ukuran Perusahaan	-.417	.208	-.116	-2.000	.046

a. Dependent Variable: Ketepatan Waktu

## Hasil Analisis Refresi Sederhana Model 2

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,161(a)	,026	,003	17,51835	1,762

a Predictors: (Constant), instrumen keuangan

b Dependent Variable: ketepatan waktu

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	341,059	1	341,059	1,111	,298(a)
	Residual	12889,487	42	306,893		
	Total	13230,545	43			

a Predictors: (Constant), instrumen keuangan

b Dependent Variable: ketepatan waktu

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1	(Constant)	77,767	2,962		26,252	,000		
	instrumen keuangan	42,352	40,175	,161	1,054	,298	1,000	1,000

a Dependent Variable: ketepatan waktu

## Hasil Analisis Refresi Sederhana Model 3

### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.082 <sup>a</sup>	.007	-.006	.28680

a. Predictors: (Constant), Goodwill

**ANOVA<sup>a</sup>**

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	.043	1	.043	.517	.474 <sup>b</sup>
Residual	6.251	76	.082		
Total	6.294	77			

a. Dependent Variable: Ketepatan Waktu

b. Predictors: (Constant), Goodwill

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	4.388	.074		58.920	.000
Goodwill	.011	.015	.082	.719	.474

a. Dependent Variable: Ketepatan Waktu

## Hasil Analisis Regresi Sederhana Model 4

### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,445(a)	,198	,160	29,55395560 78	1,975

a Predictors: (Constant), hedge activities

b Dependent Variable: ketepatan waktu

### ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4523,751	1	4523,751	5,179	,033(a)
	Residual	18342,162	21	873,436		
	Total	22865,913	22			

a Predictors: (Constant), hedge activities

b Dependent Variable: ketepatan waktu

### Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF	B	Std. Error
1	(Constant)	71,234	6,406		11,119	,000		
	hedge activities	254,514	111,835	,445	2,276	,033	1,000	1,000

a Dependent Variable: ketepatan waktu

**Daftar Nama Perusahaan Sampel yang Terdaftar Di Bursa Efek Indonesia  
(BEI)**



### Data Keuangan Perusahaan yang Menjadi Sampel Untuk Model 1

No	KODE	Total Aset	Laba Bersih	Profitabilitas	Ukuran Perusahaan	Jumlah Hari
1	AALI	24935426000	2113629000	0,0847641	23,9395554	50
2	ABBA	428225997	-36999632	-0,0864021	19,8751616	86
3	ACES	4428840550	153208287	0,0345933	22,2114037	88
4	ACST	5306479000	154250000	0,0290682	22,3921944	88
5	ADES	840236000	38242000	0,0455134	20,5491934	83
6	AGII	2198878000	594670000	0,2704425	21,5112131	86
7	AIMS	15101000	-1614000	-0,1068803	16,5302715	82
8	AISA	8724734000	-846809000	-0,0970584	22,8894278	179
9	AKKU	1117000000	-19450000	-0,0174127	20,8339124	83
10	AKPI	2745325833	13333970	0,0048570	21,7331656	83
11	AKRA	16823208531	1304600520	0,0775477	23,5460252	76
12	ALDO	498701656	29035395	0,0582220	20,0275186	45
13	ALMI	2376281796	8400000	0,0035349	21,5888028	83
14	ALTO	1109000000	-62000000	-0,0559062	20,8267245	94
15	AMFG	6267816000	38569000	0,0061535	22,5586938	89
16	AMIN	360906000	39083000	0,1082914	19,7041281	113
17	AMRT	21901740000	257735000	0,0117678	23,8098319	76
18	ANTM	30014273452	136503269	0,0045479	24,1249389	99
19	APLI	398698779	12367185	0,0310189	19,8037167	83
20	APLN	28790116014	1882581400	0,0653899	24,0832980	104
21	APOL	1167650492	-261791680	-0,2242038	20,8782594	87
22	ARMY	1624868000	295552000	0,1818929	21,2086924	151
23	ARNA	1601346561	122183909	0,0763007	21,1941107	81
24	ASGR	2411872000	257225000	0,1066495	21,6036690	50
25	ASII	295646000	23165000	0,0783538	19,5046734	57
26	ASRI	20728430487	1385189177	0,0668256	23,7547720	32
27	ASSA	3307396918	103308394	0,0312356	21,9194273	87
28	ATIC	3258019612	79089339	0,0242753	21,9043854	79
29	ATPK	1004852063	-309129863	-0,3076372	20,7281062	171
30	AUTO	14762308000	547781000	0,0371067	23,4153430	50
31	BAJA	946448936	-22984554	-0,0242850	20,6682276	72
32	BALI	2421703648	61526993	0,0254065	21,6077371	89
33	BAPA	179035974	13243528	0,0739713	19,0030973	61
34	BATA	855691231	53654376	0,0627030	20,5674202	89

35	BAYU	759510011	32945602	0,0433774	20,4481841	83
36	BCIP	833031380	52665662	0,0632217	20,5405819	89
37	BEST	5719000999	483387486	0,0845231	22,4670600	67
38	BHIT	56523811000	524708000	0,0092830	24,7579278	58
39	BIKA	249352434	44354027	0,1778769	19,3343779	83
40	BIMA	131075997	15795652	0,1205076	18,6912878	89
41	BIPP	1748640897	31003697	0,0177302	21,2821047	79
42	BIRD	3296395000	427495000	0,1296856	21,9160953	82
43	BISI	486985000	403287000	0,8281302	20,0037439	87
44	BKDP	209219495	43107166	0,2060380	19,1588945	75
45	BMSR	505111733	-3097905	-0,0061331	20,0402902	75
46	BMTR	27694734000	1054125000	0,0380623	24,0445081	57
47	BNBR	6558438000	1198994000	0,1828170	22,6040183	81
48	BOGA	520241000	8240000	0,0158388	20,0698027	87
49	BOLT	938141687	97270954	0,1036847	20,6594115	72
50	BSDE	45951188000	4920228000	0,1070751	24,5508455	48
51	BTEK	5308055122	-42843793	-0,0080715	22,3924913	89
52	BTEL	718022000	-1496500000	-2,0841980	20,3920108	145
53	BTON	1286954720	11370927	0,0088355	20,9755446	82
54	BUDI	344692000	45691000	0,1325560	19,6581618	79
55	BUKK	3391116314	180549000	0,0532418	21,9444250	74
56	BUVA	3284333368	-39112511	-0,0119088	21,9124295	89
57	BWPT	15911148000	-187791000	-0,0118025	23,4902858	86
58	CASS	1907034830	323071667	0,1694105	21,3688154	83
59	CEKA	1392636444	107420886	0,0771349	21,0544645	67
60	CENT	4494835000	-119047000	-0,0264853	22,2261948	113
61	CITA	2678250712	47493344	0,0177330	21,7084297	72
62	CKRA	31706163000	1018529000	0,0321240	24,1797769	141
63	CLEO	660918000	50174000	0,0759156	20,3091403	69
64	CLPI	587699015	40128767	0,0682812	20,1917255	87
65	CMNP	10736908057	693061258	0,0645494	23,0969530	80
66	CMPP	3091133957	-512961280	-0,1659460	21,8518038	89
67	CNKO	3705091478	-1979376235	-0,5342314	22,0329738	99
68	CPIN	24522593000	1127856000	0,0459925	23,9228607	87
69	CPRO	7006675000	-1031979000	-0,1472851	22,6701291	152
70	CSAP	5138259285	89022191	0,0173254	22,3599802	86
71	CSIS	334893000	131784	0,0003935	19,6293216	87
72	CTTH	700251764	4716765	0,0067358	20,3669505	82

73	DART	6360845609	30177817	0,0047443	22,5734272	87
74	DAYA	275708556	-3981186	-0,0144398	19,4348549	86
75	DGIK	1820798804	15467633	0,0084950	21,3225411	86
76	DILD	13097184984	271538513	0,0207326	23,2956632	86
77	DKFT	2267555826	-44593748	-0,0196660	21,5419684	83
78	DLTA	1340842765	279772635	0,2086543	21,0165642	86
79	DMAS	7470941557	657119635	0,0879567	22,7342869	44
80	DNET	10899945000	170793000	0,0156692	23,1120236	87
81	DPNS	308491173	5963420	0,0193309	19,5472038	80
82	DPUM	2079476367	105548625	0,0507573	21,4553820	80
83	DSNG	8336065000	587988000	0,0705354	22,8438571	53
84	DUTI	10575682000	648646000	0,0613337	23,0818231	44
85	DVLA	1640886147	162249293	0,0988791	21,2185023	69
86	DYAN`-	1452680000	7563000	0,0052062	21,0966760	79
87	ECII	1899930632	-9801947	-0,0051591	21,3650832	87
88	ELSA	4855369000	344540000	0,0709606	22,3033509	44
89	ELTY	14082518000	-269806000	-0,0191589	23,3682000	128
90	EMDE	1868623723	106211882	0,0568396	21,3484680	128
91	EMTK	22209662128	447944371	0,0201689	23,8237933	86
92	EPMT	7425800257	517836170	0,0697347	22,7282263	82
93	ERAA	8873875493	347149581	0,0391204	22,9063775	83
94	EXCL	56321441000	375244000	0,0066625	24,7543411	31
95	FAST	2749422391	166998578	0,0607395	21,7346567	80
96	FINN	1128418000	14713000	0,0130386	20,8440825	69
97	FIRE	457422862	-1054199	-0,0023046	19,9411188	88
98	FMII	801479951	8731194	0,0108938	20,5019705	81
99	FORU	179526000	-57319000	-0,3192797	19,0058306	95
100	FPNI	191857000	-1746000	-0,0091005	19,0722609	76
101	FREN	24144499676	-3022735742	-0,1251936	23,9073224	57
102	GAMA	1402556223	430230	0,0003067	21,0615623	88
103	GDST	1286954720	10284697	0,0079915	20,9755446	82
104	GEMA	811103847	23905950	0,0294734	20,5139067	82
105	GJTL	18191176000	45028000	0,0024753	23,6242025	83
106	GLOB	60812090	-14669996	-0,2412349	17,9232992	120
107	GMCW	38624448	563469	0,0145884	17,4693960	89
108	GOLL	2471198161	-34493115	-0,0139581	21,6279690	88
109	GWSA	6528296118	192508071	0,0294883	22,5994118	61
110	GZCO	3157586000	-168518000	-0,0533693	21,8730736	73

111	HDTX	4035086385	-845054406	-0,2094266	22,1182935	117
112	HERO	7363144000	-259040000	-0,0351806	22,7197529	61
113	HMSP	43141063000	12483134000	0,2893562	24,4877411	66
114	IBST	6355270875	262126036	0,0412455	22,5725504	89
115	ICBP	31619514000	780984150	0,0246994	24,1770403	76
116	icon	417620774	15161894	0,0363054	19,8500843	99
117	IDPR	1470854677	114258000	0,0776814	21,1091095	86
118	IGAR	513022591	72276683	0,1408840	20,0558304	79
119	IIKP	313924526	2568610	0,0081823	19,5646632	86
120	IKAI	229825182	18586762	0,0808735	19,2528295	82
121	IMAS	31375311299	-64268811	-0,0020484	24,1692872	82
122	INAF	1520874782	484225197	0,3183860	21,1425515	72
123	INCI	303788390	3311620	0,0109011	19,5318419	86
124	INDF	87939488000	11487831000	0,1306334	25,1999148	89
125	INDS	2434617337	24051128	0,0098788	21,6130554	86
126	INDX	109923503	8663299	0,0788121	18,5152953	87
127	INPP	6667921477	147427152	0,0221099	22,6205740	72
128	INTD	49746328	1680588	0,0337832	17,7224472	75
129	INTP	28863676000	1859818000	0,0644346	24,0858498	75
130	ISAT	50661040000	1301929000	0,0256988	24,6484230	88
131	ISSP	6269365000	8634000	0,0013772	22,5589409	115
132	ITTG	91324912	-7907437	-0,0865858	18,3299342	87
133	JAWA	3312481992	-199929077	-0,0603563	21,9209636	87
134	JECC	1927985352	83355370	0,0432344	21,3797414	110
135	JGLE	3927687833	8543361	0,0021752	22,0913168	87
136	JJHD	6655376027	192517386	0,0289266	22,6186908	83
137	JKON	4202515316	309948018	0,0737530	22,1589491	83
138	JKSW	252294582	-3925259	-0,0155582	19,3461079	83
139	JPFA	21088870000	1107810000	0,0525306	23,7720113	58
140	JPRS	357404148	-14894192	-0,0416732	19,6943778	82
141	JSMR	79192772790	2093656062	0,0264375	25,0951509	31
142	JSPT	4120088912	179213383	0,0434975	22,1391406	87
143	JTPE	1015271044	81951350	0,0807187	20,7384215	82
144	KAEF	6096148973	331707917	0,0544127	22,5309231	49
145	KBLI	3013760617	358974051	0,1191117	21,8264545	88
146	KBLM	1235198847	43994950	0,0356177	20,9344978	106
147	KBRI	1171234611	-125704262	-0,1073263	20,8813243	83
148	KDSI	1328291718	68965209	0,0519202	21,0071595	86

149	KIAS	1767603506	-85300977	-0,0482580	21,2928905	88
150	KICI	149420010	7946916	0,0531851	18,8222718	66
151	KIJA	11266320312	149840579	0,0132999	23,1450836	87
152	KINO	3237595219	109696002	0,0338819	21,8980967	80
153	KLBF	16161239416	2453251411	0,1517985	23,5058816	83
154	KONI	127.957.085	(4.442.373)	-0,0347177	18,6672055	86
155	KOPI	159.794.691	18.978.630	0,1187688	18,8894004	86
156	LAPD	671.513.557	(91.697.954)	-0,1365541	20,3250448	69
157	LCGP	1.665.063.724	6.069.759	0,0036454	21,2331292	120
158	LINK	5.541.101.000	740.280.000	0,1335980	22,4354591	76
159	LION	681.937.947	9.282.943	0,0136126	20,3404492	85
160	LMAS	419.958.305	5.732.260	0,0136496	19,8556660	87
161	LMPI	817.795.022	1.975.112	0,0024152	20,5221223	93
162	LMSH	161.163.426	12.967.113	0,0804594	18,8979295	75
163	LPCK	2.363.109.344	419.796.000	0,1776456	21,5832441	94
164	LPIN	268.116.498	191.977.703	0,7160235	19,4069321	89
165	LPKR	52386302000	864252000	0,0164977	24,6819110	94
166	LPLI	1.649.554.000	344.723.000	0,2089795	21,2237708	94
167	LPPF	5427426000	1.907.077.000	0,3513778	22,4147308	51
168	LRNA	257.078.590	(38.483.410)	-0,1496951	19,3648924	89
169	LSIP	9.744.381.000	763.423.000	0,0783449	22,9999566	49
170	LTLS	5.769.332.000	183.621.000	0,0318271	22,4758221	83
171	MABA	2346080131	-31764505	-0,0135394	21,5760117	87
172	MAGP	1.123.661.393	(6.569.872)	-0,0058468	20,8398583	64
173	MAIN	4.072.245.477	48.698.329	0,0119586	22,1274604	99
174	MAMI	816.913.051	3.017.309	0,0036935	20,5210432	116
175	MARI	317.710.200	32.543.138	0,1024303	19,5766502	83
176	MBTO	780.669.761	24.690.826	0,0316277	20,4756628	87
177	MDIA	5.149.249.808	553.502.627	0,1074919	22,3621169	74
178	MDLN	14599669337	614773608	0,0421087	23,4042647	45
179	MDRN	873577814	-1062467271	-1,2162251	20,5881078	129
180	MERK	847006000	144677000	0,1708099	20,5572183	61
181	META	5320297000	93115000	0,0175018	22,3947950	42
182	MFMI	244723000	23130000	0,0945150	19,3156375	76
183	MICE	761521834	66623000	0,0874867	20,4508294	82
184	MIDI	1878115000	102812000	0,0547421	21,3535345	76
185	MIKA	4172039481	708761732	0,1698838	22,1516708	76
186	MINA	128101208	746788	0,0058297	18,6683312	76

187	MIRA	373572552	-20051493	-0,0536750	19,7386228	83
188	MITI	194982359	-23354360	-0,1197768	19,0884196	88
189	MKNT	968128000	37920000	0,0391684	20,6908749	87
190	MLBI	2510078000	1322067000	0,5267036	21,6435797	52
191	MLIA	1341637047	48000000	0,0357772	21,0171564	69
192	MLPL	22864795000	-1922481000	-0,0840804	23,8528642	92
193	MMLP	5363669399	293104331	0,0546462	22,4029142	92
194	MNCN	15057291000	1567546000	0,1041054	23,4351282	56
195	MPMX	9740576000	413000000	0,0424000	22,9995661	106
196	MPOW	332451085	12364843	0,0371930	19,6220033	76
197	MRAT	497354000	-1283000	-0,0025797	20,0248126	80
198	MSKY	4947388000	99364000	0,0200841	22,3221256	56
199	MTDL	4271127000	374241000	0,0876211	22,1751436	86
200	MTLA	984890383	123151950	0,1250413	20,7080409	86
201	MTRA	261635000	10006363	0,0382455	19,3824610	69
202	MTSM	80235000	-4802932	-0,0598608	18,2004704	83
203	MYOR	14915850000	1630954000	0,1093437	23,4256902	75
204	MYRX	10008169000	-85247082	-0,0085178	23,0266675	154
205	MYTX	3458737000	-286485000	-0,0828294	21,9641693	86
206	NASA	1300258975	-20041594	-0,0154135	20,9858293	87
207	NIRO	4892233716	57815728	0,0118179	22,3109148	88
208	NRCA	2342166843	153443549	0,0655135	21,5743423	88
209	OASA	52001196	-1576455	-0,0303157	17,7667773	69
210	PBSA	841400000	96580000	0,1147849	20,5505777	75
211	PDES	465726345	30.499.781.100	65,4886317	19,9591088	75
212	PGLI	80.931.406.341	622.803.096	0,0076954	25,1168678	86
213	PICO	720238957	16824380	0,0233594	20,3950936	62
214	PJAA	3748269800	224154588	0,0598021	22,0445602	69
215	PKPK	137363000	-18494000	-0,1346360	18,7381376	120
216	PLAS	359860260	-13924172	-0,0386933	19,7012263	87
217	POOL	909158621	224980802	0,2474605	20,6280301	86
218	PORT	1542243000	-16596000	-0,0107610	21,1565037	76
219	PRAS	1542243000	-16596000	-0,0107610	21,1565037	83
220	PRDA	1848200000	150800000	0,0815929	21,3374780	81
221	PSDN	690980000	32151000	0,0465296	20,3536214	96
222	PSKT	485983039	-33311151	-0,0685439	20,0016843	49
223	PTSP	306065119	-4413908	-0,0144215	19,5393084	86
224	PUDP	504843795	6018020897	11,9205603	20,0397596	50

225	RALS	4891922000	406580000	0,0831125	22,3108511	87
226	RANC	804020324	37685584	0,0468714	20,5051351	56
227	RBMS	218761202	14519780	0,0663727	19,2034913	80
228	RDTX	2280461717	246909721	0,1082718	21,5476438	83
229	RICY	1037820994	16558562	0,0159551	20,7603892	83
230	RIMO	5931495055	61464405	0,0103624	22,5035421	110
231	RMBA	14083598000	480063000	0,0340867	23,3682767	86
232	ROTI	4559573709	135364021	0,0296879	22,2404950	86
233	RUIS	959347737	20922363	0,0218089	20,6817642	100
234	SAFE	48249732	8006809	0,1659451	17,6919008	117
235	SAME	1524277932	71121231	0,0466590	21,1447866	79
236	SCBD	5783263814	226327773	0,0391350	22,4782340	83
237	SCCO	4014244589	269730298	0,0671933	22,1131150	83
238	SCMA	5385807878	1317748064	0,2446705	22,4070332	75
239	SDMU	385446175	37800386	0,0980692	19,7699121	87
240	SDPC	938005256	14180345	0,0151176	20,6592661	49
241	SGRO	8284699367	303026790	0,0365767	22,8376762	81
242	SHID	1518623000	1458068	0,0009601	21,1410698	81
243	SIDO	3158198000	533799000	0,1690201	21,8732674	88
244	SILO	7596268000	103521000	0,0136279	22,7509229	66
245	SIMA	86202590	161969	0,0018789	18,2722108	87
246	SIMP	33397766000	695433000	0,0208227	24,2317548	49
247	SIPD	1168670000	354925000	0,3036999	20,8791322	76
248	SKBM	1623027475	25880464	0,0159458	21,2075591	82
249	SKYB	33127001	1716060	0,0518025	17,3158592	88
250	SMAR	27124101000	1177371000	0,0434068	24,0236885	68
251	SMCB	19626403000	116487000	0,0059352	23,7001416	113
252	SMDM	3141680323	11537048	0,0036723	21,8680236	113
253	SMGR	48963502966	2043025914	0,0417255	24,6143410	53
254	SMMT	725663914	40078001	0,0552294	20,4025975	120
255	SMRA	21.662.711.991	532.437.613	0,0245785	23,7988583	86
256	SMSM	2443341000	555388000	0,2273068	21,6166322	86
257	SONA	1141551062	54071193	0,0473664	20,8556538	76
258	SPMA	2175660855	92280117	0,0424148	21,5005983	87
259	SRAJ	2453042058	-13985542	-0,0057013	21,6205947	51
260	SRSN	652.726.454	17.698.567	0,0271148	20,2966687	72
261	SRTG-	26629593000	3108177000	0,1167189	24,0052890	61
262	SSIA	8851436967	1241357001	0,1402436	22,9038457	88

263	SSMS	9.623.672.614	790.922.772	0,0821851	22,9874918	75
264	SSTM	806643301	-23709833	-0,0293932	20,5083921	160
265	STAR	614705038	594726	0,0009675	20,2366531	87
266	SUPR	12258188000	319625000	0,0260744	23,2294600	88
267	TALF	921240988	21465836	0,0233010	20,6412322	76
268	TAXI	2010013010	-492102310	-0,2448254	21,4214070	101
269	TBIG	25595785000	2339029000	0,0913834	23,9656935	76
270	TBLA	14024406000	954357000	0,0680497	23,3640649	79
271	TBMS	14.024.486	7.583.671	0,5407450	16,4563154	89
272	TCID	2361807189	179126382	0,0758429	21,5826929	62
273	TMAS	2918378214	53358287	0,0182835	21,7942939	86
274	TMPO	399902150	443351	0,0011086	19,8067305	69
275	TOTL	2513966565	231269085	0,0919937	21,6451276	73
276	TOTO	2826490815	278935804	0,0986863	21,7623018	80
277	TOWR	18763478000	2100138000	0,1119269	23,6551782	83
278	TRIO	266119940	-189940195	-0,7137391	19,3994577	141
279	TRIS	544896319	14198889	0,0260580	20,1161061	86
280	TRST	3332905306	38199681	0,0114614	21,9271102	89
281	TSPC	7434900309	557339581	0,0749626	22,7294510	76
282	TURI	5464898000	476203000	0,0871385	22,4216113	57
283	UNTR	43449450000	4409796000	0,1014926	24,4948640	56
284	UNVR	18906413000	7004562000	0,3704860	23,6627670	56
285	VIVA	7731830939	209676867	0,0271187	22,7686115	56
286	WAPO	123820785	777398	0,0062784	18,6343458	106
287	WICO	411064000	170741000	0,4153635	19,8342595	82
288	WIIM	1225712093	40589790	0,0331153	20,9267878	82
289	WIKA	45683774302	1356115489	0,0296848	24,5450090	57
290	WOOD	3843002133	171431807	0,0446088	22,0695197	82
291	WSBP	14919548673	1000330150	0,0670483	23,4259382	58
292	WSKT	97895760836	4201572490	0,0429188	25,3071691	67
293	YPAS	303542864	14500028	0,0477693	19,5310334	69

**Data Keuangan Perusahaan yang Menjadi Sampel Untuk Model 2**



No	Kode	Afs	Total Aset	Instrumen Keuangan	Jumlah Hari
1	ABBA	69517211	428225997	0,162338	86
2	ALMI	108864	2376281796	0,000046	83
3	APLI	8348608	398698779	0,020940	83
4	APLN	262294181	28790116014	0,009111	104
5	ASII	204000000	295646000	0,690014	57
6	BHIT	408804000	56523811000	0,007232	58
7	BIPP	18452250	1748640897	0,010552	79
8	BMSR	67441168	505111733	0,133517	75
9	BMTR	1857765000	27694734000	0,067080	57
10	CENT	4180000	4494835000	0,000930	113
11	CMNP	150000000	10736908057	0,013971	80
12	CNKO	1251008476	3705091478	0,337646	99
13	CSAP	1442988	5138259285	0,000281	86
14	DPNS	41165365	308491173	0,133441	80
15	DSNG	241105000	8336065000	0,028923	53
16	EPMT	127912426	7425800257	0,017225	82
17	GDST	183794	1286954720	0,000143	82
18	IBST	137843885	6355270875	0,021690	89
19	ICBP	155390000	31619514000	0,004914	76
20	icon	239000	417620774	0,000572	99
21	INAF	155585	1520874782	0,000572	72
22	INDF	951812000	87939488000	0,010823	89
23	JECC	5400000	1927985352	0,002801	110
24	JKON	4520000	4202515316	0,001076	83
25	JSMR	247300000	79192772790	0,003123	31
26	LPCK	225411000	2.363.109.344	0,095387	94
27	LPKR	7042000	52386302000	0,000134	94
28	LPLI	318534000	1.649.554.000	0,193103	94
29	LSIP	19439000	9.744.381.000	0,001995	49
30	META	58604274	5320297000	0,011015	42
31	MIKA	8217996	4172039481	0,001970	76
32	MINA	4943577	128101208	0,038591	76
33	MIRA	2437500	373572552	0,006525	83
34	MLPL	438870000	22864795000	0,019194	92
35	MNCN	1130035000	15057291000	0,075049	56

36	MYTX	1041000	3458737000	0,000301	86
37	RALS	2127000	4891922000	0,000435	87
38	RBMS	275000	218761202	0,001257	80
39	RDTX	883764	2280461717	0,000388	83
40	SIMP	19439000	33397766000	0,000582	49
41	SPMA	9477244	2175660855	0,004356	87
42	SSIA	442337378	8851436967	0,049974	88
43	TOTO	3500000	2826490815	0,001238	80
44	WIIM	966509	1225712093	0,000789	82

### Data Keuangan Perusahaan yang Menjadi Sampel Untuk Model 3

No	Kode	Goodwill	Total Aset	Goodwill	Jumlah Hari
1	AALI	833692000	24935426000	0,03343404	50
2	AISA	55562000	8724734000	0,00636833	179
3	AKKU	16362581	1117000000	0,01464868	83
4	AKRA	12600000	16823208531	0,00074897	76
5	AMRT	801487000	21901740000	0,03659467	76
6	APOL	583979000	1167650492	0,50013168	87
7	ASGR	18303000	2411872000	0,00758871	50
8	ASII	22254095	295646000	0,07527278	57
9	ATPK	295240416	1004852063	0,29381481	171
10	AUTO	130000000	14762308000	0,00880621	50
11	BAJA	12481220	946448936	0,01318742	72
12	BALI	900000	2421703648	0,00037164	89
13	BCIP	1956000	833031380	0,00234805	89
14	BHIT	181832000	56523811000	0,00321691	58
15	BIMA	30334910	131075997	0,23142994	89
16	BIPP	22254095	1748640897	0,01272651	79
17	BIRD	4361192000	6516487000	0,66925508	82
18	BMSR	3047931	505111733	0,00603417	75
19	BMTR	3465467000	27694734000	0,12513090	57
20	BOLT	559510000	938141687	0,59640245	72
21	BUKK	55562000	3391116314	0,01638458	74
22	BUVA	16362581	3284333368	0,00498201	89
23	CASS	17116427	1907034830	0,00897541	83

24	CMNP	101759427	10736908057	0,00947754	80
25	CSAP	24481369	5138259285	0,00476453	86
26	CTTH	130000000	700251764	0,18564752	82
27	EMDE	12322777	1868623723	0,00659457	128
28	EMTK	11700023	22209662128	0,00052680	86
29	EPMT	1130229000	7425800257	0,15220299	82
30	ERAA	17116427	8873875493	0,00192886	83
31	EXCL	6681357000	56321441000	0,11862901	31
32	GWSA	39854275	6528296118	0,00610485	61
33	GZCO	131250000	3157586000	0,04156656	73
34	icon	2306726	417620774	0,00552349	99
35	IGAR	898898	513022591	0,00175216	79
36	INDF	3968725000	87939488000	0,04513018	89
37	ISAT	1596842000	50661040000	0,03152012	88
38	ITTG	1040410	91324912	0,01139240	87
39	JAWA	17979322	3312481992	0,00542775	87
40	JHHD	19255456	6655376027	0,00289322	83
41	JKON	25100000	4202515316	0,00597261	83
42	JPFA	70136000	21088870000	0,00332574	58
43	JSMR	41850000	79192772790	0,00052846	31
44	KLBF	239279778	16161239416	0,01480578	83
45	LPLI	50306000	1.649.554.000	0,03049673	94
46	LTLS	3341000	5.769.332.000	0,00057910	83
47	MARI	49650572	317.710.200	0,15627629	83
48	MDIA	6780616	5.149.249.808	0,00131682	74
49	MDLN	1141036812	14599669337	0,07815498	45
50	MIKA	129700000	4172039481	0,03108791	76
51	MITI	30869255	194982359	0,15831819	88
52	MKNT	10517524	968128000	0,01086377	87
53	MLPL	187003000	22864795000	0,00817864	92
54	MNCN	1146706000	15057291000	0,07615620	56
55	MPMX	769859000	9740576000	0,07903629	106
56	NASA	47481114	1300258975	0,03651666	87
57	PDES	1377891	465726345	0,00295859	75
58	POOL	22024690	909158621	0,02422535	86
59	PORT	29127982	1542243000	0,01888677	76
60	RIMO	352571502	5931495055	0,05944058	110
61	RMBA	19871000	14083598000	0,00141093	86

62	SCBD	19255456	5783263814	0,00332951	83
63	SCMA	91943369	5385807878	0,01707142	75
64	SGRO	7702476	8284699367	0,00092972	81
65	SIDO	91366000	3158198000	0,02892979	88
66	SILO	398440000	7596268000	0,05245207	66
67	SIMP	2336028000	33397766000	0,06994564	49
68	SIPD	109890000	1168670000	0,09402997	76
69	SKBM	244467614	1623027475	0,15062445	82
70	SMAR	22232000	27124101000	0,00081964	68
71	SMGR	203507000	48963502966	0,00415630	53
72	SMMT	1315050	725663914	0,00181220	120
73	TAXI	93000000	2010013010	0,04626836	101
74	TBIG	412888000	25595785000	0,01613109	76
75	TOWR	152812000	18763478000	0,00814412	83
76	UNTR	439767000	43449450000	0,01012135	56
77	VIVA	607807898	7731830939	0,07861112	56
78	WIKA	4947052	45683774302	0,00010829	57

**Data Keuangan Perusahaan yang Menjadi Sampel Untuk Model 4**

No.	KODE	hedge	Total Aset	hedge activities	jumlah hari
1	AALI	41627000	24935426000	0,0016694	50
2	AKRA	53709	16823208531	0,0000032	76
3	ASII	186000000	295646000	0,6291308	57
4	ASRI	83338565	20728430487	0,0040205	32
5	BEST	139937602	5719000999	0,0244689	67
6	BTEL	195300000	718022000	0,2719972	145
7	CENT	20672000	4494835000	0,0045991	113
8	CKRA	54700000	31706163000	0,0017252	141
9	EXCL	11571041	56321441000	0,0002054	31
10	IMAS	1715392	31375311299	0,0000547	82
11	INTP	2833000	28863676000	0,0000982	75
12	LPKR	68174000	52386302000	0,0013014	94
13	MDLN	391356000	14599669337	0,0268058	45
14	MDRN	837287	873577814	0,0009585	129
15	META	36418342	5320297000	0,0068452	42
16	MLBI	1154000	2510078000	0,0004597	52
17	RMBA	979000	14083598000	0,0000695	86
18	SMGR	56801	48963502966	0,0000012	53
19	SUPR	30173000	12258188000	0,0024615	88
20	TBIG	1302091	25595785000	0,0000509	76
21	TOWR	73282000	18763478000	0,0039056	83
22	TURI	1139000	5464898000	0,0002084	57
23	UNTR	324532000	43449450000	0,0074692	56