

Lampiran 1

Daftar Sampel Perusahaan Manufaktur di Bursa Efek Indonesia Tahun 2015-2017

No	Kode Saham	Nama Perusahaan
1	ADES	Akasha Wira International Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	AMFG	Asahimas Flat Glass Tbk
4	AMIN	Ateliers Menaciques D'Indonesie Tbk
5	ASII	Astra International Tbk
6	AUTO	Astra Auto Part Tbk
7	BATA	Sepatu Bata Tbk
8	BUDI	Budi Strach & Sweetner Tbk
9	CEKA	Wilmar Cahaya Indonesia Tbk
10	CPIN	Charoen Pokphand Indonesia Tbk
11	DLTA	Delta Djakarta Tbk
12	DPNS	Duta Pertiwi Nusantara Tbk
13	DVLA	Darya Varia Laboratoria Tbk
14	EKAD	Ekadharna Internasional Tbk

No	Kode Saham	Nama Perusahaan
15	GGRM	Gudang Garam Tbk
16	HMSP	HM Sampoerna Tbk
17	ICBP	Indofood CBP Sukses Makmur Tbk
18	INAI	Alumunium Industry Tbk
19	INDF	Indofood Sukser Makmur Tbk
20	INDS	Indospring Tbk
21	INTP	Indocemenct Tunggal Prakarsa Tbk
22	JECC	Jembo Cable Company Tbk
23	JPFA	Japfa Comfeed Indonesia Tbk
24	KLBF	Kalbe Farma Tbk
25	LION	Lion Metal Works Tbk
26	MERK	Merck Tbk
27	MLBI	Multi Bintang Indonesia Tbk
28	MYOR	Mayora Indah Tbk
29	PICO	Pelangi Indah Canindo Tbk
30	RICY	Ricky Putra Globalindo Tbk
31	ROTI	Nippon Indosari Corporindo Tbk

No	Kode Saham	Nama Perusahaan
32	SCCO	Supreme Cable Manufacturing Corporation Tbk
33	SKBM	Sekar Bumi Tbk
34	SMSM	Selamat Sempurna Tbk
35	SRSN	Indo Acidatama Tbk
36	STAR	Star Petrochem Tbk
37	TOTO	Surya Toto Indonesia Tbk
38	TRST	Trias Sentosa Tbk
39	ULTJ	Ultra Jaya Milk Industry Company Tbk
40	UNIT	Nusantara Inti Corpora Tbk
41	UNVR	Unilever Indonesia Tbk
42	WIIM	Wismilak Inti Makmur Tbk

Lampiran 2

Hasil Sampling Perusahaan Manufaktur di Bursa Efek Indonesia

Tahun 2015-2017

No	Kode Saham	Tahun	KAP	SA	TA	SIZE	MANLAB
1	AMFG	2015	1	0	3	27,99	-,41901
2	AUTO	2015	1	0	3	29,12	-,37428
3	BATA	2015	1	0	3	25,32	,11455
4	BUDI	2015	0	0	1	26,34	-,56506
5	EKAD	2015	0	0	1	25,86	-,62111
6	HMSP	2015	1	0	3	27,93	,23391
7	INDS	2015	0	0	3	26,50	-,73312
8	JECC	2015	0	0	3	28,20	-,53966
9	KLBF	2015	1	1	3	27,19	-1,11730
10	MERK	2015	1	1	3	28,66	-,22220
11	RICY	2015	0	0	1	27,31	-,64866
12	ROTI	2015	1	1	3	27,36	-1,19267
13	SKBM	2015	0	0	1	28,90	-,78554
14	SMSM	2015	1	0	3	31,09	-,51985
15	STAR	2015	0	0	1	29,19	-,60860
16	TRST	2015	1	1	3	26,36	-,63266
17	ULTJ	2015	0	1	3	31,78	-,77890
18	UNIT	2015	0	0	2	27,40	-,48047

No	Kode Saham	Tahun	KAP	SA	TA	SIZE	MANLAB
19	ADES	2016	0	1	3	28,82	-1,10531
20	AKPI	2016	1	1	4	26,47	-,71574
21	ASII	2016	1	0	4	30,31	-,13144
22	BATA	2016	1	0	4	25,25	-,33902
23	BUDI	2016	0	0	1	26,41	-,75837
24	CEKA	2016	1	1	4	27,81	-,48275
25	DLTA	2016	1	1	4	30,99	-,19282
26	DPNS	2016	0	0	4	27,28	-,09427
27	DVLA	2016	1	1	4	27,95	-,35169
28	GGRM	2016	1	0	4	31,38	-,47063
29	HMSP	2016	1	0	4	27,93	-,71070
30	ICBP	2016	1	1	4	32,04	-,32544
31	INDF	2016	1	1	4	28,45	-,35826
32	INDS	2016	0	0	4	26,89	-,66015
33	INTP	2016	1	1	4	31,42	-,37456
34	KLBF	2016	1	1	4	27,34	-,38535
35	LION	2016	0	0	4	25,82	,22823
36	MERK	2016	1	0	4	28,73	,05182
37	MLBI	2016	1	1	2	30,19	-1,13324
38	MYOR	2016	0	0	1	27,21	-,35159
39	PICO	2016	0	0	1	28,31	-,97977

No	Kode Saham	Tahun	KAP	SA	TA	SIZE	MANLAB
40	SCCO	2016	0	0	4	28,14	-,65517
41	SKBM	2016	0	0	2	29,08	-,46882
42	SRSN	2016	0	1	4	31,10	-1,23081
43	STAR	2016	0	0	1	29,22	-,52007
44	ULTJ	2016	0	1	4	31,77	-,42353
45	UNVR	2016	1	0	4	26,71	-,84534
46	WIIM	2016	0	0	4	28,06	-,20881
47	ADES	2017	0	1	4	28,81	-,56552
48	AKPI	2017	1	1	5	26,71	-,39991
49	AMFG	2017	1	0	3	27,99	-,41901
50	AMIN	2017	0	0	5	26,41	-,32230
51	BATA	2017	1	1	5	25,22	-,33733
52	CEKA	2017	1	1	5	27,92	-,29119
53	CPIN	2017	1	1	5	30,68	-,20972
54	DPNS	2017	0	0	5	27,40	,09216
55	EKAD	2017	0	0	1	26,44	-,53058
56	GGRM	2017	1	1	5	31,40	-,47683
57	INAI	2017	0	0	5	26,25	-,18737
58	INTP	2017	1	1	5	31,52	-,47347
59	JECC	2017	0	1	5	29,02	-,40551
60	JPFA	2017	1	1	1	29,04	-,19293

No	Kode Saham	Tahun	KAP	SA	TA	SIZE	MANLAB
61	MLBI	2017	1	1	3	30,33	-,57159
62	MYOR	2017	0	0	2	27,26	-,35776
63	RICY	2017	0	0	2	27,14	-,59995
64	ROTI	2017	1	1	5	28,12	-,75786
65	SKBM	2017	0	0	3	29,28	-,59316
66	STAR	2017	0	1	1	29,24	-,57892
67	TOTO	2017	1	1	5	26,44	-,28719
68	ULTJ	2017	0	1	5	31,83	-,50529
69	UNIT	2017	0	0	1	27,48	-,54460
70	WIIM	2017	0	0	5	28,13	-,23736

Lampiran 3

Data Manajemen Laba Tahun 2015-2017

No	Perusahaan	Tahun	TACCit	NDACCit	DACCit
1	AMFG	2015	-0,0059694048	0,4130392071	-,41901
2	AUTO	2015	-0,0378325429	0,3364494053	-,37428
3	BATA	2015	0,1924798614	0,0779306499	,11455
4	BUDI	2015	0,0014788158	0,5665430754	-,56506
5	EKAD	2015	-0,1310206645	0,4900910145	-,62111
6	HMSP	2015	0,0558567586	0,4602046698	,23391
7	INDS	2015	0,3365726906	0,1026647048	-,73312
8	JECC	2015	-0,0476231915	0,6854934053	-,53966
9	KLBF	2015	-0,0239731608	0,3964594325	-1,11730
10	MERK	2015	-0,0179632148	0,5216922876	-,22220
11	RICY	2015	-0,0321368295	1,0851639019	-,64866
12	ROTI	2015	-0,0253347684	0,1968621774	-1,19267
13	SKBM	2015	-0,1892932972	0,5075616828	-,78554
14	SMSM	2015	-0,1055816214	1,2440452492	-,51985
15	STAR	2015	-0,1030885563	0,5455755716	-,60860
16	TRST	2015	-0,1329851609	1,0596825094	-,63266
17	ULTJ	2015	-0,0343622147	0,7511744800	-,77890
18	UNIT	2015	-0,0427599256	0,4770940811	-,48047
19	ADES	2016	-0,0967585392	185529619	-1,10531
20	AKPI	2016	-0,1152308889	0,6005136137	-,71574
21	ASII	2016	-0,0045022104	0,1269419602	-,13144
22	BATA	2016	0,0289911334	0,3680129135	-,33902
23	BUDI	2016	-0,0022345698	0,7561388667	-,75837

No	Perusahaan	Tahun	TACCit	NDACCit	DACCit
24	CEKA	2016	0,0495412557	0,5322917891	-,48275
25	DLTA	2016	-0,0051450691	0,1876727583	-,19282
26	DPNS	2016	-0,0150046520	0,0792631156	-,09427
27	DVLA	2016	-0,0257158313	0,3259697283	-,35169
28	GGRM	2016	-0,0041724790	0,4664563476	-,47063
29	HMSP	2016	-0,0345783995	0,6761247431	-,71070
30	ICBP	2016	-0,0359051429	0,2895393949	-,32544
31	INDF	2016	-0,0207847684	0,3374793206	-,35826
32	INDS	2016	-0,0563367094	0,6038153126	-,66015
33	INTP	2016	0,0117302908	0,3862909015	-,37456
34	KLBF	2016	0,0139490238	0,3992966832	-,38535
35	LION	2016	-0,0171345637	-0,2453596322	,22823
36	MERK	2016	0,1715022079	0,1196860373	,05182
37	MLBI	2016	-0,1267770758	164654690	-1,13324
38	MYOR	2016	0,0643022489	0,4158902339	-,35159
39	PICO	2016	0,0118166688	0,9915912101	-,97977
40	SCCO	2016	-0,1026047352	0,5525665688	-,65517
41	SKBM	2016	0,0737486632	0,5425725358	-,46882
42	SRSN	2016	-0,1807533889	1,0500615049	-1,23081
43	STAR	2016	-0,0492827827	0,4707884416	-,52007
44	ULTJ	2016	-0,0195714944	0,4039571759	-,42353
45	UNVR	2016	-0,0186616673	0,8266768256	-,84534
46	WIIM	2016	-0,0226510440	0,1861604437	-,20881
47	ADES	2017	-0,0637893675	0,5017309920	-,56552
48	AKPI	2017	0,0209984801	0,4209104311	-,39991
49	AMFG	2017	-0,0473237431	0,7258898906	-,41901

No	Perusahaan	Tahun	TACCit	NDACCit	DACCit
50	AMIN	2017	0,1573652148	0,4796668644	-,32230
51	BATA	2017	0,0074231657	0,3447557998	-,33733
52	CEKA	2017	-0,0080475966	0,6210112057	-,29119
53	CPIN	2017	-0,0711309054	0,2200600882	-,20972
54	DPNS	2017	0,0360389265	0,2457627546	,09216
55	EKAD	2017	0,0336254988	-0,0585360801	-,53058
56	GGRM	2017	0,0350028283	0,5655838184	-,47683
57	INAI	2017	-0,0071361452	0,4696960527	-,18737
58	INTP	2017	-0,0094943990	0,1778755688	-,47347
59	JECC	2017	-0,0305789858	0,4428915459	-,40551
60	JPFA	2017	-0,0016337883	0,4038743237	-,19293
61	MLBI	2017	0,0175132484	0,2104443161	-,57159
62	MYOR	2017	-0,0041950948	0,5673909623	-,35776
63	RICY	2017	0,0457271789	0,4034917411	-,59995
64	ROTI	2017	-0,1522959664	0,4476539933	-,75786
65	SKBM	2017	-0,1159274942	0,6419355184	-,59316
66	STAR	2017	0,1243372364	0,7174972077	-,57892
67	TOTO	2017	-0,1132866467	0,4656292893	-,28719
68	ULTJ	2017	-0,0551646376	0,2320243778	-,50529
69	UNIT	2017	-0,0851186617	0,4201666474	-,54460
70	WIIM	2017	-0,0074682782	0,5371358665	-,23736

Lampiran 4

Data Ukuran KAP Tahun 2015-2017

No	Perusahaan	Tahun	Nama KAP	Dummy
1	AMFG	2015	Siddharta Widjaja dan Rekan (KPMG)	1
2	AUTO	2015	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	1
3	BATA	2015	Purwantono, Sungkoro & Surja (E & Y)	1
4	BUDI	2015	Mulyamin Sensi Suryanto & Lianny	0
5	EKAD	2015	Budiman, Wawan, Pamudji & Rekan	0
6	HMSP	2015	Tanudireja, Wibisana, Rintis & Rekan (PWC)	1
7	INDS	2015	Tanubrata Sutanto Fahmi & Rekan	0
8	JECC	2015	Tanubrata Sutanto Fahmi & Rekan	0
9	KLBF	2015	Purwantono, Sungkoro & Surja (E & Y)	1
10	MERK	2015	Siddharta Widjaja dan Rekan (KPMG)	1
11	RICY	2015	Joachim Poltak Lian Michell & Rekan	0
12	ROTI	2015	Purwantono, Sungkoro & Surja (E & Y)	1
13	SKBM	2015	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0
14	SMSM	2015	Purwantono, Sungkoro & Surja (E & Y)	1
15	STAR	2015	Noor Salim, Nursehan, Sinarahardja	0
16	TRST	2015	Purwantono, Sungkoro & Surja (E & Y)	1
17	ULTJ	2015	Tanubrata Sutanto Fahmi & Rekan	0
18	UNIT	2015	Achmad, Rasyid, Hisbullah & Jerry	0

No	Perusahaan	Tahun	Nama KAP	Dummy
19	ADES	2016	Tanubrata Sutanto Fahmi & Rekan	0
20	AKPI	2016	Purwantono,Sungkoro & Surja (E & Y)	1
21	ASII	2016	Tanudiredja,Wibisana, Rintis & Rekan (PWC)	1
22	BATA	2016	Purwantono,Sungkoro & Surja (E & Y)	1
23	BUDI	2016	Mirawati Sensi Idris	0
24	CEKA	2016	Purwantono,Sungkoro & Surja (E & Y)	1
25	DLTA	2016	Osman Bing Satrio & Eny (Deloitte)	1
26	DPNS	2016	Paul Hadiwinata,Hidajat,Arsono,Achmad, Suharli & Rekan	0
27	DVLA	2016	Purwantono,Sungkoro & Surja (E & Y)	1
28	GGRM	2016	Hendrawinata Eddy Sidharta & Tanzil	1
29	HMSP	2016	Siddharta Widjaja dan Rekan (KPMG)	1
30	ICBP	2016	Purwantono,Sungkoro & Surja (E & Y)	1
31	INDF	2016	Purwantono,Sungkoro & Surja (E & Y)	1
32	INDS	2016	Tanubrata Sutanto Fahmi & Rekan	0
33	INTP	2016	Purwantono,Sungkoro & Surja (E & Y)	1
34	KLBF	2016	Purwantono,Sungkoro & Surja (E & Y)	1
35	LION	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	0
36	MERK	2016	Siddharta Widjaja dan Rekan (KPMG)	1
37	MLBI	2016	Osman Bing Satrio & Eny (Deloitte)	1
38	MYOR	2016	Mirawati Sensi Idris	0

No	Perusahaan	Tahun	Nama KAP	Dummy
39	PICO	2016	Herman Dody Tanumihardja & Rekan	0
40	SCCO	2016	Doli,Bambang,Sulistiyanto,Dadang & Ali	0
41	SKBM	2016	Paul Hadiwinata,Hidajat,Arsono,Achmad, Suharli & Rekan	0
42	SRSN	2016	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0
43	STAR	2016	Liasta, Nirwan, Syafruddin & Rekan	0
44	ULTJ	2016	Tanubrata Sutanto Fahmi & Rekan	0
45	UNVR	2016	Siddharta Widjaja dan Rekan (KPMG)	1
46	WIIM	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	0
47	ADES	2017	Tanubrata Sutanto Fahmi & Rekan	0
48	AKPI	2017	Purwantono,Sungkoro & Surja (E & Y)	1
49	AMFG	2017	Siddharta Widjaja dan Rekan (KPMG)	1
50	AMIN	2017	Rama Wendra	0
51	BATA	2017	Purwantono,Sungkoro & Surja (E & Y)	1
52	CEKA	2017	Purwantono,Sungkoro & Surja (E & Y)	1
53	CPIN	2017	Purwantono,Sungkoro & Surja (E & Y)	1
54	DPNS	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	0
55	EKAD	2017	Kanaka Puradiredja, Suhartono	0
56	GGRM	2017	Siddharta Widjaja dan Rekan (KPMG)	1
57	INAI	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	0
58	INTP	2017	Purwantono,Sungkoro & Surja (E & Y)	1

No	Perusahaan	Tahun	Nama KAP	Dummy
59	JECC	2017	Tanubrata Sutanto Fahmi & Rekan	0
60	JPFA	2017	Purwantono,Sungkoro & Surja (E & Y)	1
61	MLBI	2017	Satrio Bing Eny & Rekan (Deloitte)	1
62	MYOR	2017	Mirawati Sensi Idris	0
63	RICY	2017	Johannes Juara & Rekan	0
64	ROTI	2017	Purwantono,Sungkoro & Surja (E & Y)	1
65	SKBM	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	0
66	STAR	2017	Noor Salim, Nursehan, Sinarahardja	0
67	TOTO	2017	Purwantono,Sungkoro & Surja (E & Y)	1
68	ULTJ	2017	Tanubrata Sutanto Fahmi & Rekan	0
69	UNIT	2017	Budiman, Wawan, Pamudji & Rekan	0
70	WIIM	2017	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	0

Lampiran 5

Data Tenur Audit Tahun 2015-2017

No	Perusahaan	Tahun	Nama KAP	TA
1	AMFG	2015	Siddharta Widjaja dan Rekan (KPMG)	3
2	AUTO	2015	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	3
3	BATA	2015	Purwantono, Sungkoro & Surja (E & Y)	3
4	BUDI	2015	Mulyamin Sensi Suryanto & Lianny	1
5	EKAD	2015	Budiman, Wawan, Pamudji & Rekan	1
6	HMSP	2015	Tanudireja, Wibisana, Rintis & Rekan (PWC)	3
7	INDS	2015	Tanubrata Sutanto Fahmi & Rekan	3
8	JECC	2015	Tanubrata Sutanto Fahmi & Rekan	3
9	KLBF	2015	Purwantono, Sungkoro & Surja (E & Y)	3
10	MERK	2015	Siddharta Widjaja dan Rekan (KPMG)	3
11	RICY	2015	Joachim Poltak Lian Michell & Rekan	1
12	ROTI	2015	Purwantono, Sungkoro & Surja (E & Y)	3
13	SKBM	2015	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	1
14	SMSM	2015	Purwantono, Sungkoro & Surja (E & Y)	3
15	STAR	2015	Noor Salim, Nursehan, Sinarahardja	1
16	TRST	2015	Purwantono, Sungkoro & Surja (E & Y)	3
17	ULTJ	2015	Tanubrata Sutanto Fahmi & Rekan	3
18	UNIT	2015	Achmad, Rasyid, Hisbullah & Jerry	2
19	ADES	2016	Tanubrata Sutanto Fahmi & Rekan	3
20	AKPI	2016	Purwantono, Sungkoro & Surja (E & Y)	4
21	ASII	2016	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	4

No	Perusahaan	Tahun	Nama KAP	TA
22	BATA	2016	Purwantono,Sungkoro & Surja (E & Y)	4
23	BUDI	2016	Mirawati Sensi Idris	1
24	CEKA	2016	Purwantono,Sungkoro & Surja (E & Y)	4
25	DLTA	2016	Osman Bing Satrio & Eny (Deloitte)	4
26	DPNS	2016	Paul Hadiwinata,Hidajat,Arsono,Achmad, Suharli & Rekan	4
27	DVLA	2016	Purwantono,Sungkoro & Surja (E & Y)	4
28	GGRM	2016	Hendrawinata Eddy Sidharta & Tanzil	4
29	HMSP	2016	Siddharta Widjaja dan Rekan (KPMG)	4
30	ICBP	2016	Purwantono,Sungkoro & Surja (E & Y)	4
31	INDF	2016	Purwantono,Sungkoro & Surja (E & Y)	4
32	INDS	2016	Tanubrata Sutanto Fahmi & Rekan	4
33	INTP	2016	Purwantono,Sungkoro & Surja (E & Y)	4
34	KLBF	2016	Purwantono,Sungkoro & Surja (E & Y)	4
35	LION	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	4
36	MERK	2016	Siddharta Widjaja dan Rekan (KPMG)	4
37	MLBI	2016	Osman Bing Satrio & Eny (Deloitte)	2
38	MYOR	2016	Mirawati Sensi Idris	1
39	PICO	2016	Herman Dody Tanumihardja & Rekan	1
40	SCCO	2016	Doli,Bambang,Sulistiyanto,Dadang & Ali	4
41	SKBM	2016	Paul Hadiwinata,Hidajat,Arsono,Achmad, Suharli & Rekan	2
42	SRSN	2016	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	4

No	Perusahaan	Tahun	Nama KAP	TA
43	STAR	2016	Liasta, Nirwan, Syafruddin & Rekan	1
44	ULTJ	2016	Tanubrata Sutanto Fahmi & Rekan	4
45	UNVR	2016	Siddharta Widjaja dan Rekan (KPMG)	4
46	WIIM	2016	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	4
47	ADES	2017	Tanubrata Sutanto Fahmi & Rekan	4
48	AKPI	2017	Purwantono,Sungkoro & Surja (E & Y)	5
49	AMFG	2017	Siddharta Widjaja dan Rekan (KPMG)	3
50	AMIN	2017	Rama Wendra	5
51	BATA	2017	Purwantono,Sungkoro & Surja (E & Y)	5
52	CEKA	2017	Purwantono,Sungkoro & Surja (E & Y)	5
53	CPIN	2017	Purwantono,Sungkoro & Surja (E & Y)	5
54	DPNS	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	5
55	EKAD	2017	Kanaka Puradiredja, Suhartono	1
56	GGRM	2017	Siddharta Widjaja dan Rekan (KPMG)	5
57	INAI	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	5
58	INTP	2017	Purwantono,Sungkoro & Surja (E & Y)	5
59	JECC	2017	Tanubrata Sutanto Fahmi & Rekan	5
60	JPFA	2017	Purwantono,Sungkoro & Surja (E & Y)	1
61	MLBI	2017	Satrio Bing Eny & Rekan (Deloitte)	3
62	MYOR	2017	Mirawati Sensi Idris	2
63	RICY	2017	Johannes Juara & Rekan	2

No	Perusahaan	Tahun	Nama KAP	TA
64	ROTI	2017	Purwantono,Sungkoro & Surja (E & Y)	5
65	SKBM	2017	Paul Hadiwinata,Hidajat,Arsono,Retno, Paililingan & Rekan	3
66	STAR	2017	Noor Salim, Nursehan, Sinarahardja	1
67	TOTO	2017	Purwantono,Sungkoro & Surja (E & Y)	5
68	ULTJ	2017	Tanubrata Sutanto Fahmi & Rekan	5
69	UNIT	2017	Budiman, Wawan, Pamudji & Rekan	1
70	WIIM	2017	Kosasih,Nurdiyaman,Mulyadi,Tjahjo & Rekan	5

Lampiran 6

Data Ukuran Perusahaan Tahun 2015-2017

No	Perusahaan	Tahun	Total Aset	SIZE
1	AMFG	2015	Rp 1.430.779.475.454	27,99
2	AUTO	2015	Rp 4.414.144.575.061	29,12
3	BATA	2015	Rp 99.558.394.760	25,32
4	BUDI	2015	Rp 274.483.110.371	26,34
5	EKAD	2015	Rp 169.546.066.314	25,86
6	HMSP	2015	Rp 1.342.700.045.391	27,93
7	INDS	2015	Rp 324.054.785.283	26,50
8	JECC	2015	Rp 1.773.144.326.632	28,20
9	KLBF	2015	Rp 641.646.818.000	27,19
10	MERK	2015	Rp 2.796.111.000.000	28,66
11	RICY	2015	Rp 729.020.553.000	27,31
12	ROTI	2015	Rp 764.484.248.710	27,36
13	SKBM	2015	Rp 3.539.995.910.248	28,90
14	SMSM	2015	Rp 31.763.273.795.000	31,09
15	STAR	2015	Rp 4.764.848.108.683	29,19
16	TRST	2015	Rp 279.189.768.587	26,36
17	ULTJ	2015	Rp 63.505.413.000.000	31,78
18	UNIT	2015	Rp 795.257.974.000	27,40
19	ADES	2016	Rp 3.284.504.000.000	28,82
20	AKPI	2016	Rp 314.468.690.130	26,47
21	ASII	2016	Rp 14.612.274.000.000	30,31
22	BATA	2016	Rp 92.041.274.561	25,25
23	BUDI	2016	Rp 296.129.565.784	26,41
24	CEKA	2016	Rp 1.197.796.650.000	27,81
25	DLTA	2016	Rp 28.901.948.000.000	30,99
26	DPNS	2016	Rp 702.508.630.708	27,28

No	Perusahaan	Tahun	Total Aset		SIZE
27	DVLA	2016	Rp	1.381.633.321.120	27,95
28	GGRM	2016	Rp	42.508.277.000.000	31,38
29	HMSP	2016	Rp	1.353.634.132.275	27,93
30	ICBP	2016	Rp	82.174.515.000.000	32,04
31	INDF	2016	Rp	2.275.038.000.000	28,45
32	INDS	2016	Rp	477.838.306.256	26,89
33	INTP	2016	Rp	44.226.895.982.000	31,42
34	KLBF	2016	Rp	743.934.894.000	27,34
35	LION	2016	Rp	162.828.169.250	25,82
36	MERK	2016	Rp	2.987.614.000.000	28,73
37	MLBI	2016	Rp	12.922.421.859.142	30,19
38	MYOR	2016	Rp	653.796.725.408	27,21
39	PICO	2016	Rp	1.966.779.347.500	28,31
40	SCCO	2016	Rp	4.239.199.641.365	28,14
41	SKBM	2016	Rp	5.770.792.077.105	29,08
42	SRSN	2016	Rp	32.263.748.522.500	31,10
43	STAR	2016	Rp	4.883.407.491.765	29,22
44	ULTJ	2016	Rp	62.951.634.000.000	31,77
45	UNVR	2016	Rp	399.336.626.636	26,71
46	WIIM	2016	Rp	1.531.365.558.000	28,06
47	ADES	2017	Rp	3.237.595.000.000	28,81
48	AKPI	2017	Rp	398.699.000.000	26,71
49	AMFG	2017	Rp	1.601.347.000.000	27,99
50	AMIN	2017	Rp	295.646.000.000	26,41
51	BATA	2017	Rp	89.327.000.000	25,22
52	CEKA	2017	Rp	1.340.843.000.000	27,92

No	Perusahaan	Tahun	Total Aset	SIZE
53	CPIN	2017	Rp 21.088.870.000.000	30,68
54	DPNS	2017	Rp 796.768.000.000	27,40
55	EKAD	2017	Rp 303.788.000.000	26,44
56	GGRM	2017	Rp 43.141.063.000.000	31,40
57	INAI	2017	Rp 252.294.581.992	26,25
58	INTP	2017	Rp 48.963.503.000.000	31,52
59	JECC	2017	Rp 4.014.245.000.000	29,02
60	JPFA	2017	Rp 4.072.245.000.000	29,04
61	MLBI	2017	Rp 14.915.850.000.000	30,33
62	MYOR	2017	Rp 690.980.000.000	27,26
63	RICY	2017	Rp 614.705.000.000	27,14
64	ROTI	2017	Rp 1.623.027.000.000	28,12
65	SKBM	2017	Rp 5.186.940.000.000	29,28
66	STAR	2017	Rp 5.008.922.443.250	29,24
67	TOTO	2017	Rp 305.209.000.000	26,44
68	ULTJ	2017	Rp 66.759.930.000.000	31,83
69	UNIT	2017	Rp 855.691.000.000	27,48
70	WIIM	2017	Rp 1.640.886.000.000	28,13

Lampiran 7

Data Hasil Regresi SPSS 15.0

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KAP	70	0	1	,50	,504
SA	70	0	1	,44	,500
TA	70	1,00	5,00	3,3000	1,38679
SIZE	70	25,22000	32,04000	28,339285 7	1,81906197
MANLAB	70	-1,23081	,23391	-,4855952	,30788578
Valid N (listwise)	70				

Sumber : Output SPSS 15.0

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		70
Normal Parameters(a,b)	Mean	,0000000
	Std. Deviation	,27699130
Most Extreme Differences	Absolute	,108
	Positive	,070
	Negative	-,108
Kolmogorov-Smirnov Z		,904
Asymp. Sig. (2-tailed)		,387

a Test distribution is Normal.

b Calculated from data.

Sumber : Output SPSS 15.0

Hasil Uji Multikolinearitas

Coefficients(a)

Model	Unstandardized Coefficients	Standardized	t	Sig.	Collinearity Statistics
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		Coefficients						
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,526	,572		-,918	,362		
	KAP	,092	,079	,151	1,168	,247	,750	1,334
	SA	-,225	,083	-,366	-2,703	,009	,680	1,470
	TA	,078	,028	,353	2,852	,006	,811	1,233
	SIZE	-,006	,020	-,034	-,286	,776	,858	1,165

a Dependent Variable: MANLAB

Sumber : Output SPSS 15.0

Hasil Uji Heteroskedastisitas Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,373	,364		1,025	,309		
	KAP	,079	,050	,220	1,571	,121	,750	1,334
	SA	-,007	,053	-,021	-,141	,888	,680	1,470
	TA	-,004	,017	-,027	-,201	,842	,811	1,233
	SIZE	-,007	,013	-,067	-,512	,610	,858	1,165

a Dependent Variable: ABS_RES

Sumber : Output SPSS 15.0

Hasil Uji Autokorelasi Runs Test

	Unstandardized Residual
Test Value(a)	-,06338
Cases < Test Value	35
Cases >= Test Value	35
Total Cases	70
Number of Runs	35
Z	-,241
Asymp. Sig. (2-tailed)	,810

a Median

Sumber : Output SPSS 15.0

Hasil Uji Koefisien Determinasi Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,437(a)	,191	,141	,28538688	2,108

a Predictors: (Constant), SIZE, KAP, TA, SA

b Dependent Variable: MANLAB

Sumber : Output SPSS 15.0

Hasil Uji F (Anova) ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1,247	4	,312	3,827	,007(a)
	Residual	5,294	65	,081		
	Total	6,541	69			

a Predictors: (Constant), SIZE, KAP, TA, SA

b Dependent Variable: MANLAB

Sumber : Output SPSS 15.0

Uji t
Coefficients(a)

a Dependent Variable: MANLAB

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,526	,572				
	KAP	,092	,079	,151	1,168	,247	1,334
	SA	-,225	,083	-,366	-2,703	,009	1,470
	TA	,078	,028	,353	2,852	,006	1,233
	SIZE	-,006	,020	-,034	-,286	,776	1,165

a Dependent Variable: MANLAB
 Sumber : Output SPSS 15.0