

## 1. Lampiran 1 Daftar Sampel Penelitian

### *Purposive Sampling Perusahaan Non keuangan pada tahun 2017*

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
1	AALI	Astra Agro Lestari Tbk	√	√	√	-	Ya
2	ABBA	Mahaka Media Tbk	√	√	-	-	Tidak
3	ABMM	ABM Investama Tbk	√	√	-	-	Tidak
4	ACES	Ace Hardware Indonesia Tbk	√	√	√	-	Ya
5	ACST	PT Acset Indonusa Tbk.	√	√	√	-	Ya
6	ADES	Akasha Wira International Tbk Tbk	√	√	√	-	Ya
7	ADHI	Adhi Karya (Persero) Tbk	√	√	√	-	Ya
8	ADMG	Polychem Indonesia Tbk	√	√	-	-	Tidak
9	AGRO	ADARO ENERGY Tbk	√	√	-	-	Tidak
10	AGII	PT Aneka Gas Industri Tbk.	√	√	√	-	Ya
11	AIMS	Akbar Indomakmur Stimec Tbk	√	√	-	-	Tidak
12	AISA	Tiga Pilar Sejahtera Food Tbk	√	√	-	-	Tidak
13	AKKU	PT Anugerah Kagum Karya Utama Tbk	√	√	-	-	Tidak
14	AKPI	Argha Karya Prima Ind. Tbk	√	√	√	-	Ya
15	AKRA	AKR Corporindo Tbk	√	√	√	-	Ya
16	ALDO	Alkindo Naratama Tbk	√	√	√	-	Ya
17	ALKA	Alakasa Industrindo Tbk	√	√	√	-	Ya
18	ALMI	Alumindo Light Metal Industry Tbk	√	√	-	-	Tidak
19	ALTO	Tri Banyan Tirta Tbk	√	√	-	-	Tidak
20	AMFG	Asahimas Flat Glass Tbk	√	√	√	-	Ya
21	AMIN	PT Ateliers Mecaniques D'Indonesie Tbk.	√	√	√	-	Ya
22	AMRT	PT Sumber Alfaria Trijaya Tbk.	√	√	-	-	Tidak
23	ANJT	PT Austindo Nusantara Jaya Tbk.	√	√	-	-	Tidak
24	ANTM	Aneka Tambang Tbk.	√	√	√	-	Ya
25	APEX	Apexindo Pratama Duta Tbk	√	-	-	-	Tidak

**Lampiran *Purposive Sampling* Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
26	APII	PT Arita Prima Indonesia Tbk.	√	√	-	-	Tidak
27	APLI	Asiaplast Industries Tbk	√	√	√	-	Ya
28	APOL	Arpeni Pratama Ocean Line Tbk	√	√	-	-	Tidak
29	ARGO	Argo Pantas Tbk	√	√	-	-	Tidak
30	ARII	Atlas Resources Tbk	√	√	-	-	Tidak
31	ARNA	Arwana Citramulia Tbk	√	√	√	-	Ya
32	ARTI	Ratu Prabu Energi Tbk	√	√	-	-	Tidak
33	ASGR	Astra Graphia Tbk	√	√	√	-	Ya
34	ASII	Astra International Tbk	√	√	√	-	Ya
35	ASSA	Adi Sarana Armada Tbk	√	√	√	-	Ya
36	ATIC	PT Anabatic Technologies Tbk	√	√	√	-	Ya
37	ATPK	Bara Jaya Internasional Tbk	√	√	-	-	Tidak
38	AUTO	Astra Otoparts Tbk	√	√	√	-	Ya
39	BAJA	Saranacentral Bajatama Tbk	√	√	-	-	Tidak
40	BALI	PT Bali Towerindo Sentra Tbk.	√	√	√	-	Ya
41	BATA	Sepatu Bata Tbk	√	√	√	-	Ya
42	BAYU	Bayu Buana Tbk	√	√	-	-	Tidak
43	BBRM	Pelayaran Nasional Bina Buana Raya Tbk	√	√	-	-	Tidak
44	BELL	PT Trisula Textile Industries Tbk	√	√	√	-	Ya
45	BHIT	PT MNC Investama Tbk.	√	√	√	-	Ya
46	BIMA	Primarindo Asia Infrastructure Tbk	√	√	-	-	Tidak
47	BIPI	Benakat Integra Tbk	√	√	-	-	Tidak
48	BIRD	PT Blue Bird Tbk	√	√	√	-	Ya
49	BISI	BISI INTERNATIONAL Tbk	√	√	√	-	Ya
50	BLTA	Berlian Laju Tanker Tbk	√	√	-	-	Tidak

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
51	BLTZ	PT Graha Layar Prima Tbk.	√	√	-	-	Tidak
52	BMSR	Bintang Mitra Semestaraya Tbk	√	√	-	-	Tidak
53	BMTR	Global Mediacom Tbk	√	√	√	-	Ya
54	BNBR	Bakrie & Brothers Tbk	√	√	-	-	Tidak
55	BOGA	PT Bintang Oto Global Tbk	√	√	√	-	Ya
56	BOLT	PT Garuda Metalindo Tbk.	√	√	√	-	Ya
57	BORN	Borneo Lumbang Energi & Metal Tbk	√	√	-	-	Tidak
58	BRAMS	Indo Kordsa Tbk	√	√	-	-	Tidak
59	BRMS	Bumi Resources Minerals Tbk	√	√	-	-	Tidak
60	BRNA	Berlina Tbk	√	√	-	-	Tidak
61	BRPT	Barito Pacific Tbk	√	√	-	-	Tidak
62	BSSR	Baramulti Suksessarana Tbk	√	√	-	-	Tidak
63	BTEK	Bumi Teknokultura Unggul Tbk	√	√	-	-	Tidak
64	BTEL	Bakrie Telecom Tbk	√	√	-	-	Tidak
65	BTON	Betonjaya Manunggal Tbk	√	√	-	-	Tidak
66	BUDI	PT Budi Starch & Sweetener Tbk.	√	√	√	-	Ya
67	BUKK	Bukaka Teknik Utama Tbk	√	-	-	-	Tidak
68	BULL	PT Buana Lintas Lautan Tbk.	√	√	-	-	Tidak
69	BUMI	Bumi Resources Tbk	√	√	-	-	Tidak
70	BUVA	PT Bukit Uluwatu Villa Tbk	√	√	√	-	Ya
71	BWPT	Eagle High Plantations Tbk	√	√	-	-	Tidak
72	BYAN	Bayan Resources Tbk	√	√	-	-	Tidak
73	CAMP	PT Campina Ice Cream Industry Tbk.	√	√	√	-	Tidak
74	CANI	PT Capitol Nusantara Indonesia Tbk.	√	√	-	-	Tidak
75	CARS	PT Industri dan Perdagangan Bintraco Tbk	√	√	√	-	Ya

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
76	CASS	Cardig Aero Services Tbk	√	√	√	-	Ya
77	CEKA	PT Wilmar Cahaya Indonesia Tbk.	√	√	√	-	Ya
78	CENT	PT Centratama Telekomunikasi Tbk	√	√	-	-	Tidak
79	CINT	PT Chitose Internasional Tbk	√	√	√	-	Ya
80	CITA	Cita Mineral Investindo Tbk	√	√	-	-	Tidak
81	CKRA	Cakra Mineral Tbk.	√	√	-	-	Tidak
82	CLEO	PT Sariguna Primatirta Tbk	√	√	√	-	Ya
83	CLPI	Colorpak Indonesia Tbk	√	√	√	-	Ya
84	CMNP	Citra Marga Nusaphala Persada Tbk	√	√	√	-	Ya
85	CMPP	PT AirAsia Indonesia Tbk	√	√	-	-	Tidak
86	CNKO	Exploitasi Energi Indonesia Tbk	√	√	-	-	Tidak
87	CNTB	Centex Tbk (Seri B)	√	√	-	-	Tidak
88	CNTX	Centex Tbk	√	√	-	-	Tidak
89	CPIN	Charoen Pokphand Indonesia Tbk	√	√	√	-	Ya
90	CPRO	Central Proteina Prima Tbk	√	√	-	-	Tidak
91	CSAP	Catur Sentosa Adiprana Tbk	√	√	√	-	Ya
92	CSIS	PT Cahayasakti Investindo Sukses Tbk	√	√	√	-	Ya
93	CTBN	Citra Tubindo Tbk	√	√	-	-	Tidak
94	CTTH	Citatah Tbk	√	√	-	-	Tidak
95	DAJK	Dwi Aneka Jaya Kemasindo Tbk	√	√	-	-	Tidak
96	DAYA	PT Duta Intidaya Tbk	√	√	-	-	Tidak
97	DEWA	Darma Henwa Tbk	√	√	-	-	Tidak
98	DGIK	Nusa Konstruksi Enjiniring Tbk	√	√	-	-	Tidak
99	DKFT	Central Omega Resources Tbk	√	√	-	-	Tidak
100	DLTA	Delta Djakarta Tbk	√	√	√	-	Ya

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
101	DNET	PT Indoritel Makmur Internasional Tbk.	√	√	√	-	Ya
102	DOID	Delta Dunia Makmur Tbk	√	√	-	-	Tidak
103	DPNS	Duta Pertiwi Nusantara Tbk	√	√	√	-	Ya
104	DPUM	PT Dua Putra Utama Makmur Tbk.	√	√	√	-	Ya
105	DSFI	Dharma Samudera Fishing Ind. Tbk	√	√	-	-	Tidak
106	DSNG	PT Dharma Satya Nusantara Tbk.	√	√	√	-	Ya
107	DSSA	Dian Swastatika Sentosa Tbk	√	√	-	-	Tidak
108	DVLA	Darya-Varia Laboratoria Tbk	√	√	√	-	Ya
109	DWGL	PT Dwi Guna Laksana Tbk	√	√	-	-	Tidak
110	DYAN	PT Dyandra Media International Tbk.	√	√	-	-	Tidak
111	ECII	PT Electronic City Indonesia Tbk.	√	√	-	-	Tidak
112	EKAD	Ekadharna International Tbk	√	√	√	-	Ya
113	ELSA	Elnusa Tbk	√	√	-	-	Tidak
114	EMTK	Elang Mahkota Teknologi Tbk	√	√	√	-	Ya
115	ENRG	Energi Mega Persada Tbk	√	√	-	-	Tidak
116	EPMT	Enseval Putra Megatrading Tbk	√	√	√	-	Ya
117	ERAA	Erajaya Swasembada Tbk	√	√	√	√	Ya
118	ERTX	Eratex Djaja Tbk	√	√	-	-	Tidak
119	ESSA	Surya Esa Perkasa Tbk	√	√	-	-	Tidak
120	ESTI	Ever Shine Textile Industry Tbk	√	√	-	-	Tidak
121	ETWA	Eterindo Wahanatama Tbk	√	√	-	-	Tidak
122	EXCL	PT XL Axiata Tbk	√	√	√	√	Ya
123	FAST	Fast Food Indonesia Tbk	√	√	-	√	Tidak
124	FASW	Fajar Surya Wisesa Tbk	√	√	-	-	Tidak
125	FIRE	PT Alfa Energi Investama Tbk.	√	√	-	-	Tidak

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
126	FISH	FKS Multi Agro Tbk	√	√	-	-	Tidak
127	FORU	Fortune Indonesia Tbk	√	√	-	-	Tidak
128	FPNI	PT Lotte Chemical Titan Tbk.	√	√	-	-	Tidak
129	FREN	Smartfren Telecom Tbk	√	√	-	-	Tidak
130	GDST	Gunawan Dianjaya Steel Tbk	√	√	√	√	Ya
131	GEMA	Gema Grahasarana Tbk	√	√	√	√	Ya
132	GEMS	Golden Energy Mines Tbk	√	√	-	-	Tidak
133	GGRM	Gudang Garam Tbk	√	√	√	√	Ya
134	GIAA	Garuda Indonesia (Persero) Tbk	√	√	-	-	Tidak
135	GJTL	Gajah Tunggal Tbk	√	√	√	√	Ya
136	GLOB	PT Visi Telekomunikasi Infrastruktur Tbk.	√	√	-	-	Tidak
137	GMCW	Grahamas Citrawisata Tbk	√	√	-	-	Tidak
138	GMFI	PT Garuda Maintenance Facility Aero Asia Tbk.	√	√	-	-	Tidak
139	GOLD	PT Visi Telekomunikasi Infrastruktur Tbk.	√	√	-	-	Tidak
140	GOLL	PT Golden Plantation Tbk	√	√	-	-	Tidak
141	GREN	Evergreen Invesco Tbk	√	√	-	-	Tidak
142	GTBO	Garda Tujuh Buana Tbk	√	√	-	-	Tidak
143	GDYR	Goodyear Indonesia Tbk	√	√	-	-	Tidak
144	GZCO	Gozco Plantations Tbk	√	√	-	-	Tidak
145	HDTX	Panasia Indo Resources Tbk	√	√	-	-	Tidak
146	HERO	Hero Supermarket Tbk	√	√	-	-	Tidak
147	HEXA	Hexindo Adiperkasa Tbk	√	√	-	-	Tidak
148	HITS	Humpuss Intermoda Transportasi Tbk	√	√	-	-	Tidak
149	HMSP	HM Sampoerna Tbk	√	√	√	√	Ya
150	HOKI	PT Buyung Poetra Sembada Tbk.	√	√	-	-	Tidak

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
151	HOME	Hotel Mandarine Regency Tbk	√	√	√	√	Ya
152	HOTL	Saraswati Griya Lestari Tbk	√	√	-	-	Tidak
153	HRUM	Harum Energy Tbk	√	√	-	-	Tidak
154	IATA	PT Indo Transport & Infrastructure Tbk.	√	√	-	-	Tidak
155	IBST	Inti Bangun Sejahtera Tbk	√	√	√	√	Ya
156	ICBP	Indofood CBP Sukses Makmur Tbk	√	√	√	-	Ya
157	ICON	Island Concepts Indonesia Tbk	√	√	√	-	Ya
158	IDPR	PT Indonesia Pondasi Raya Tbk.	√	√	-	-	Tidak
159	IGAR	Champion Pacific Indonesia Tbk	√	√	√	-	Ya
160	IIKP	Inti Agri Resources Tbk	√	√	-	-	Tidak
161	IKAI	Intikeramik Alamasri Industri Tbk	√	√	-	-	Tidak
162	IKBI	Sumi Indo Kabel Tbk	√	√	-	-	Tidak
163	IMAS	Indomobil Sukses Internasional Tbk	√	√	-	-	Tidak
164	IMPC	PT Impack Pratama Industri Tbk	√	√	√	-	Ya
165	INAF	Indofarma Tbk	√	√	-	-	Tidak
166	INAI	Indal Aluminium Industry Tbk	√	√	√	-	Ya
167	INCI	Intanwijaya Internasional Tbk	√	√	√	-	Ya
168	INCO	Vale Indonesia Tbk	√	√	-	-	Tidak
169	INDF	Indofood Sukses Makmur Tbk	√	√	√	-	Ya
170	INDR	Indorama Synthetics Tbk	√	√	-	-	Tidak
171	INDS	Indospring Tbk	√	√	√	-	Ya
172	INDX	Tanah Laut Tbk	√	√	-	-	Tidak
173	INDY	Indika Energy Tbk	√	√	-	-	Tidak
174	INKP	Indah Kiat Pulp & Paper Tbk	√	√	-	-	Tidak
175	INPP	Indonesian Paradise Property Tbk	√	√	√	-	Ya

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
176	INRU	Toba Pulp Lestari Tbk	√	√	-	-	Tidak
177	INTA	Intraco Penta Tbk	√	√	-	-	Tidak
178	INTD	Inter-Delta Tbk	√	√	√	-	Ya
179	INTP	Indocement Tunggul Prakarsa Tbk	√	√	√	-	Ya
180	IPCM	PT Jasa Armada Indonesia Tbk.	√	√	-	-	Tidak
181	IPOL	Indopoly Swakarsa Industry Tbk	√	√	-	-	Tidak
182	ISAT	PT Indosat Tbk	√	√	√	-	Ya
183	ISSP	PT Steel Pipe Industry of Indonesia Tbk	√	√	-	-	Tidak
184	ITMA	SUMBER ENERGI ANDALAN Tbk	√	√	-	-	Tidak
185	ITMG	Indo Tambangraya Megah Tbk	√	√	-	-	Tidak
186	ITTG	Leo Investments Tbk	√	√	-	-	Tidak
187	JAWA	Jaya Agra Wattie Tbk	√	√	-	-	Tidak
188	JECC	Jembo Cable Company Tbk	√	√	√	-	Ya
189	JGLE	PT Graha Andrasentra Propertindo Tbk.	√	√	-	-	Tidak
190	JIHD	Jakarta InterHotels & Development Tbk	√	√	√	-	Tidak
191	JKON	Jaya Konstruksi Manggala Pratama Tbk	√	√	√	-	Tidak
192	JKSW	Jakarta Kyoei Steel Works Tbk	√	√	-	-	Tidak
193	JPFA	JAPFA Comfeed Indonesia Tbk	√	√	√	-	Ya
194	JPRS	Jaya Pari Steel Tbk	√	√	-	-	Tidak
195	JSMR	Jasa Marga Tbk	√	√	√	-	Ya
196	JSPT	Jakarta Setiabudi Internasional Tbk	√	√	√	-	Tidak
197	JTPE	Jasuindo Tiga Perkasa Tbk	√	√	√	-	Ya
198	KAEF	Kimia Farma (Persero) Tbk	√	√	√	-	Ya
199	KARW	ICTSI JASA PRIMA Tbk	√	√	-	-	Tidak
200	KBLI	KMI Wire and Cable Tbk	√	√	-	-	Tidak



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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
201	KBLM	Kabelindo Murni Tbk	√	√	√	-	Ya
202	KBLV	First Media Tbk	√	√	-	-	Tidak
203	KBRI	Kertas Basuki Rachmat Indonesia Tbk	√	√	-	-	Tidak
204	KDSI	Kedawung Setia Industrial Tbk	√	√	√	-	Ya
205	KIAS	Keramika Indonesia Assosiasi Tbk	√	√	-	-	Tidak
206	KICI	Kedaung Indah Can Tbk	√	√	-	-	Tidak
207	KINO	PT Kino Indonesia Tbk	√	√	√	-	Ya
208	KIOS	PT Kioson Komersial Indonesia Tbk.	√	√	-	-	Tidak
209	KKGI	Resource Alam Indonesia Tbk	√	√	-	-	Tidak
210	KLBF	Kalbe Farma Tbk	√	√	√	-	Ya
211	KOBX	Kobexindo Tractors Tbk	√	√	-	-	Tidak
212	KOIN	Kokoh Inti Arebama Tbk	√	√	-	-	Tidak
213	KONI	Perdana Bangun Pusaka Tbk	√	√	-	-	Tidak
214	KOPI	PT Mitra Energi Persada Tbk	√	-	-	-	Tidak
215	KPIG	MNC Land Tbk	√	√	√	-	Ya
216	KRAH	PT Grand Kartech Tbk	√	√	-	-	Tidak
217	KRAS	Krakatau Steel (Persero) Tbk	√	√	-	-	Tidak
218	LAPD	Leyand International Tbk	√	√	-	-	Tidak
219	LEAD	PT Logindo Samudramakmur Tbk.	√	√	-	-	Tidak
220	LINK	PT Link Net Tbk.	√	√	√	-	Ya
221	LION	Lion Metal Works Tbk	√	√	-	-	Tidak
222	LMAS	Limas Indonesia Makmur Tbk	√	√	-	-	Tidak
223	LMPI	Langgeng Makmur Industri Tbk	√	√	-	-	Tidak
224	LMSH	Lionmesh Prima Tbk	√	√	√	-	Ya
225	LPIN	Multi Prima Sejahtera Tbk	√	√	-	-	Tidak

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No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
226	LPLI	Star Pacific Tbk	√	√	-	-	Tidak
227	LPPF	Lippo Securities Tbk	√	√	√	-	Ya
228	LRNA	PT Eka Sari Lorena Transport Tbk.	√	√	-	-	Tidak
229	LSIP	PP London Sumatra Indonesia Tbk	√	√	√	-	Ya
230	LTLS	PT Lautan Luas Tbk	√	√	√	-	Ya
231	MABA	PT Marga Abhinaya Abadi Tbk	√	√	-	-	Tidak
232	MAGP	Multi Agro Gemilang Plantation Tbk	√	√	-	-	Tidak
233	MAIN	Malindo Feedmill Tbk	√	√	√	-	Ya
234	MAMI	Mas Murni Indonesia Tbk	√	√	-	-	Tidak
235	MAMIP	Mas Murni Indonesia Tbk	√	√	-	-	Tidak
236	MAPB	PT MAP Boga Adiperkasa Tbk.	√	√	-	-	Tidak
237	MAPI	Mitra Adiperkasa Tbk	√	√	-	-	Tidak
238	MARI	PT Mahaka Radio Integra Tbk.	√	√	√	-	Ya
239	MARK	PT Mark Dynamics Indonesia Tbk.	√	√	-	-	Tidak
240	MASA	Multistrada Arah Sarana Tbk	√	√	-	-	Tidak
241	MBAP	PT Mitrabara Adiperdana Tbk	√	√	-	-	Tidak
242	MBSS	Mitrabahtera Segara Sejati Tbk	√	√	-	-	Tidak
243	MBTO	Martina Berto Tbk	√	√	-	-	Tidak
244	MCAS	PT M Cash Integrasi Tbk	√	√	√	-	Ya
245	MDIA	PT Intermedia Capital Tbk.	√	√	√	-	Ya
246	MDKA	PT Merdeka Copper Gold Tbk.	√	√	-	-	Tidak
247	MDKI	PT Emdeki Utama Tbk	√	√	√	-	Ya
248	MDRN	Modern Internasional Tbk	√	√	-	-	Tidak
249	MEDC	PT Medco Energi Internasional Tbk	√	√	-	-	Tidak
250	MERK	Merck Tbk	√	√	√	-	Ya

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(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
251	META	Nusantara Infrastructure Tbk	√	√	√	-	Ya
252	MFMI	Multifiling Mitra Indonesia Tbk	√	√	√	-	Ya
253	MICE	Multi Indocitra Tbk	√	√	√	-	Ya
254	MIDI	Midi Utama Indonesia Tbk	√	√	√	-	Ya
255	MIKA	PT Mitra Keluarga Karyasehat Tbk.	√	√	√	-	Ya
256	MINA	PT Sanurhasta Mitra Tbk.	√	√	-	-	Tidak
257	MIRA	Mitra International Resources Tbk	√	√	-	-	Tidak
258	MITI	Mitra Investindo Tbk	√	√	-	-	Tidak
259	MKNT	PT Mitra Komunikasi Nusantara Tbk.	√	√	√	-	Ya
260	MLBI	Multi Bintang Indonesia Tbk	√	√	√	-	Ya
261	MLIA	Mulia Industrindo Tbk	√	√	√	-	Ya
262	MLPL	Multipolar Tbk	√	√	-	-	Tidak
263	MLPT	PT Multipolar Technology Tbk.	√	√	√	-	Ya
264	MNCN	Media Nusantara Citra Tbk	√	√	√	-	Ya
265	MPMX	PT Mitra Pinasthika Mustika Tbk.	√	√	√	-	Ya
266	MPOW	PT Megapower Makmur Tbk.	√	√	√	-	Ya
267	MPPA	Matahari Putra Prima Tbk	√	√	-	-	Tidak
268	MRAT	Mustika Ratu Tbk	√	√	-	-	Tidak
269	MSKY	MNC Sky Vision Tbk	√	√	-	-	Tidak
270	MTDL	Metrodata Electronics Tbk	√	√	√	-	Ya
271	MTRA	PT Mitra Pemuda Tbk.	√	√	√	-	Ya
272	MYOH	Samindo Resources Tbk	√	√	-	-	Tidak
273	MYOR	Mayora Indah Tbk	√	√	√	-	Ya
274	MYRX	Hanson International Tbk	√	√	-	-	Tidak
275	MYRXP	Hanson International Tbk	√	√	-	-	Tidak

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
276	MYTX	PT Asia Pacific Investama Tbk.	√	√	-	-	Tidak
277	NELY	Pelayaran Nelly Dwi Putri Tbk	√	√	-	-	Tidak
278	NIKL	Pelat Timah Nusantara Tbk	√	√	-	-	Tidak
279	NIPS	Nipress Tbk	√	√	√	-	Ya
280	NRCA	PT Nusa Raya Cipta Tbk.	√	√	√	-	Ya
281	OASA	PT Protech Mitra Perkasa Tbk	√	√	-	-	Tidak
282	OKAS	Ancora Indonesia Resources Tbk	√	√	-	-	Tidak
283	PALM	Provident Agro Tbk	√	√	√	-	Ya
284	PBID	PT Panca Budi Idaman Tbk	√	√	√	-	Ya
285	PBRX	Pan Brothers Tbk	√	√	-	-	Tidak
286	PBSA	PT Paramita Bangun Sarana Tbk	√	√	√	-	Ya
287	PCAR	PT Prima Cakrawala Abadi Tbk	√	√	-	-	Tidak
288	PGAS	Perusahaan Gas Negara (Persero) Tbk	√	√	√	-	Ya
289	PICO	Pelangi Indah Canindo Tbk	√	√	√	-	Ya
290	PKPK	Perdana Karya Perkasa Tbk	√	√	-	-	Tidak
291	PLAS	Polaris Investama Tbk	√	√	-	-	Tidak
292	POLY	Asia Pacific Fibers Tbk	√	√	-	-	Tidak
293	POOL	Pool Advista Indonesia Tbk	√	√	√	-	Ya
294	PORT	PT Nusantara Pelabuhan Handal Tbk.	√	√	-	-	Tidak
295	POWR	PT Cikarang Listrindo Tbk.	√	√	-	-	Tidak
296	PPRE	PT PP Presisi Tbk.	√	√	√	-	Ya
297	PRAS	Prima Alloy Steel Universal Tbk	√	√	-	-	Tidak
298	PRDA	PT Prodia Widyahusada Tbk.	√	√	√	-	Ya
299	PSAB	J RESOURCES ASIA PASIFIK Tbk	√	√	-	-	Tidak
300	PSDN	Prasidha Aneka Niaga Tbk	√	√	-	-	Tidak

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
301	PSSI	PT Pelita Samudera Shipping Tbk	√	√	-	-	Tidak
302	PTBA	Bukit Asam Tbk	√	√	√	-	Ya
303	PTIS	Indo Straits Tbk	√	√	-	-	Tidak
304	PTPP	PP (Persero) Tbk	√	√	√	-	Ya
305	PTRO	Petrosea Tbk	√	√	-	-	Tidak
306	PTSN	Sat Nusapersada Tbk	√	√	-	-	Tidak
307	PYFA	Pyridam Farma Tbk	√	√	-	-	Tidak
308	RAJA	Rukun Raharja Tbk	√	√	-	-	Tidak
309	RALS	Ramayana Lestari Sentosa Tbk	√	√	√	-	Ya
310	RANC	Supra Boga Lestari Tbk	√	√	√	-	Ya
311	RICY	Ricky Putra Globalindo Tbk	√	√	√	-	Ya
312	RIGS	Rig Tenders Tbk	√	√	-	-	Tidak
313	RIMO	PT Rimo International Lestari Tbk.	√	√	-	-	Tidak
314	RMBA	Bentoel International Investama Tbk	√	√	-	-	Tidak
315	ROTI	Nippon Indosari Corpindo Tbk	√	√	√	-	Ya
316	RUIS	Radiant Utama Interinsco Tbk	√	√	-	-	Tidak
317	SAFE	Steady Safe Tbk	√	√	-	-	Tidak
318	SAME	Sarana Meditama Metropolitan Tbk	√	√	√	-	Ya
319	SCCO	Supreme Cable Manufacturing Corporation Tbk	√	√	√	-	Ya
320	SCMA	Surya Citra Media Tbk	√	√	√	-	Ya
321	SCPI	Merck Sharp Dohme Pharma Tbk	√	√	-	-	Tidak
322	SDMU	Sidomulyo Selaras Tbk	√	√	-	-	Tidak
323	SDPC	Millennium Pharmacon International Tbk	√	√	√	-	Ya
324	SGRO	Sampoerna Agro Tbk	√	√	√	-	Ya
325	SHIP	PT Sillo Maritime Perdana Tbk	√	√	-	-	Tidak

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
326	SIAP	Sekawan Intipratama Tbk	√	√	-	-	Tidak
327	SIDO	PT Jamu dan Farmasi Sido Muncul Tbk	√	√	√	-	Ya
328	SILO	PT Siloam International Hospitals Tbk.	√	√	√	-	Ya
329	SIMA	Siwani Makmur Tbk	√	√	-	-	Tidak
330	SIMP	Salim Ivomas Pratama Tbk	√	√	√	-	Ya
331	SIPD	Sierad Produce Tbk	√	√	-	-	Tidak
332	SKBM	Sekar Bumi Tbk	√	-	-	-	Tidak
333	SKLT	Sekar Laut Tbk	√	√	√	-	Ya
334	SKYB	Skybee Tbk	√	√	-	-	Tidak
335	SMAR	SMART Tbk	√	√	√	-	Ya
336	SMBR	PT Semen Baturaja (Persero) Tbk	√	√	√	-	Ya
337	SMCB	Holcim Indonesia Tbk	√	√	-	-	Tidak
338	SMDR	Samudera Indonesia Tbk	√	√	-	-	Tidak
339	SMGR	Semen Indonesia (Persero) Tbk	√	√	√	-	Ya
340	SMMT	GOLDEN EAGLE ENERGY Tbk	√	√	-	-	Tidak
341	SMRU	SMR Utama Tbk	√	√	-	-	Tidak
342	SMSM	Selamat Sempurna Tbk	√	√	√	-	Ya
343	SOCI	PT Soechi Lines Tbk.	√	√	-	-	Tidak
344	SONA	Sona Topas Tourism Industry Tbk	√	√	-	-	Tidak
345	SPMA	Suparma Tbk	√	√	√	-	Ya
346	SQBB	Taisho Pharmaceutical Indonesia Tbk	√	√	-	-	Tidak
347	SQBI	Taisho Pharmaceutical Indonesia Tbk	√	√	-	-	Tidak
348	SQMI	RENUKA COALINDO Tbk	√	√	-	-	Tidak
349	SRAJ	Sejahteraraya Anugrahjaya Tbk	√	√	-	-	Tidak
350	SRIL	PT Sri Rejeki Isman Tbk	√	√	-	-	Tidak

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
351	SRSN	Indo Acidatama Tbk	√	√	√	-	Ya
352	SRTG	PT Saratoga Investama Sedaya Tbk.	√	√	-	-	Tidak
353	SSIA	Surya Semesta Internusa Tbk	√	√	√	-	Ya
354	SSMS	PT Sawit Sumbermas Sarana Tbk.	√	√	√	-	Ya
355	SSTM	Sunson Textile Manufacturer Tbk	√	√	-	-	Tidak
356	STAR	Star Petrochem Tbk	√	√	√	-	Ya
357	STTP	Siantar Top Tbk	√	√	√	-	Ya
358	SUGI	Sugih Energy Tbk	√	√	-	-	Tidak
359	SULI	PT SLJ Global Tbk	√	√	-	-	Tidak
360	SUPR	Solusi Tunas Pratama Tbk	√	√	√	-	Ya
361	TALF	PT Tunas Alfin Tbk	√	√	√	-	Ya
362	TAMU	PT Pelayaran Tamarin Samudra Tbk.	√	√	-	-	Tidak
363	TAXI	Express Transindo Utama Tbk	√	√	-	-	Tidak
364	TBIG	PT Tower Bersama Infrastructure Tbk	√	√	√	-	Ya
365	TBLA	Tunas Baru Lampung Tbk	√	√	√	-	Ya
366	TBMS	Tembaga Mulia Semanan Tbk	√	√	-	-	Tidak
367	TCID	Mandom Indonesia Tbk	√	√	√	-	Ya
368	TELE	Tiphone Mobile Indonesia Tbk	√	√	√	-	Ya
369	TFCO	Tifico Fiber Indonesia Tbk	√	√	√	-	Ya
370	TGKA	Tigaraksa Satria Tbk	√	√	√	-	Ya
371	TGRA	PT Terregra Asia Energy	√	√	-	-	Tidak
372	TINS	PT Timah Tbk.	√	√	√	-	Ya
373	TIRA	Tira Austenite Tbk	√	√	-	-	Tidak
374	TIRT	Tirta Mahakam Resources Tbk	√	√	-	-	Tidak
375	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	√	√	-	-	Tidak

**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
376	TLKM	PT Telekomunikasi Indonesia Tbk.	√	√	√	-	Ya
377	TMAS	Pelayaran Tempuran Emas Tbk	√	√	√	-	Ya
378	TMPI	PT Sigmagold Inti Perkasa Tbk.	√	√	-	-	Tidak
379	TMPO	Tempo Inti Media Tbk	√	√	-	-	Tidak
380	TOBA	Toba Bara Sejahtera Tbk	√	√	-	-	Tidak
381	TOPS	PT Totalindo Eka Persada Tbk.	√	√	√	-	Ya
382	TOTL	Total Bangun Persada Tbk	√	√	√	-	Ya
383	TOTO	Surya Toto Indonesia Tbk	√	√	√	-	Ya
384	TOWR	Sarana Menara Nusantara Tbk	√	√	√	-	Ya
385	TPIA	Chandra Asri Petrochemical Tbk	√	√	-	-	Tidak
386	TPMA	Trans Power Marine Tbk	√	√	-	-	Tidak
387	TRAM	Trada Alam Minera Tbk.	√	√	-	-	Tidak
388	TRIL	Triwira Insanlestari Tbk	√	√	-	-	Tidak
389	TRIO	Trikonsel Oke Tbk	√	√	-	-	Tidak
390	TRIS	Trisula International Tbk	√	√	√	-	Ya
391	TRST	Trias Sentosa Tbk	√	√	√	-	Ya
392	TRUB	Truba Alam Manunggal Engineering Tbk	√	√	-	-	Tidak
393	TSPC	Tempo Scan Pacific Tbk	√	√	-	-	Tidak
394	TURI	Tunas Ridean Tbk	√	√	√	-	Ya
395	ULTJ	Ultra Jaya Milk Industry Tbk	√	√	-	-	Tidak
396	UNIC	Unggul Indah Cahaya Tbk	√	√	-	-	Tidak
397	UNIT	Nusantara Inti Corpora Tbk	√	√	√	√	Ya
398	UNSP	Bakrie Sumatera Plantations Tbk	√	√	-	-	Tidak
399	UNTR	United Tractors Tbk	√	√	√	√	Ya
400	UNVR	Unilever Indonesia Tbk	√	√	√	√	Ya



**Lampiran Purposive Sampling Perusahaan Non keuangan pada tahun 2017  
(Lanjutan)**

No	Kode	Nama Perusahaan	A	B	C	D	Keterangan
							Ya/Tidak
401	VIVA	PT Visi Media Asia Tbk	√	√	-	-	Tidak
402	VOKS	Voksel Electric Tbk	√	√	√	√	Ya
403	WAPO	Wahana Pronatural Tbk	√	√	-	-	Tidak
404	WEGE	PT Wijaya Karya Bangunan Gedung Tbk.	√	√	√	√	Ya
405	WEHA	PT WEHA Transportasi Indonesia Tbk	√	√	-	-	Tidak
406	WICO	Wicaksana Overseas International Tbk	√	√	√	√	Ya
407	WIIM	Wismilak Inti Makmur Tbk	√	√	√	√	Ya
408	WIKA	Wijaya Karya Tbk	√	√	√	√	Ya
409	WINS	Wintermar Offshore Marine Tbk	√	√	-	-	Tidak
410	WOOD	PT Integra Indocabinet Tbk	√	√	√	√	Ya
411	WSBP	PT Waskita Beton Precast Tbk.	√	√	√	√	Ya
412	WSKT	PT Waskita Karya (Persero) Tbk	√	√	√	√	Ya
413	WTON	Wijaya Karya Beton	√	√	√	√	Ya
414	YPAS	Yanaprima Hastapersada Tbk	√	√	-	-	Tidak
415	ZBRA	Zebra Nusantara Tbk	√	√	-	-	Tidak
416	ZINC	PT Kapuas Prima Coal Tbk	√	√	-	-	Tidak

Keterangan :

- A. Perusahaan non keuangan *Go Public* yang terdaftar di BEI pada tahun 2017.
- B. Perusahaan tidak didelisting dari BEI pada tahun 2017
- C. Perusahaan memiliki data keuangan yang lengkap terkait dengan variabel-variabel yang digunakan dalam penelitian.
- D. Data Outlier
- E. Ya : Dijadikan sampel penelitian  
Tidak : Tidak dijadikan sampel penelitian

## 2. Lampiran 2 Daftar Sampel Setelah *Purposive Sampling*

No	Kode Perusahaan	Nama Perusahaan	Tahun
1	AALI	Astra Agro Lestari Tbk	2017
2	ACES	Ace Hardware Indonesia Tbk	2017
3	ACST	PT Acset Indonusa Tbk.	2017
4	ADES	Akasha Wira International Tbk Tbk	2017
5	ADHI	Adhi Karya (Persero) Tbk	2017
6	AGII	PT Aneka Gas Industri Tbk.	2017
7	AKPI	Argha Karya Prima Ind. Tbk	2017
8	AKRA	AKR Corporindo Tbk	2017
9	ALDO	Alkindo Naratama Tbk	2017
10	ALKA	Alakasa Industrindo Tbk	2017
11	AMFG	Asahimas Flat Glass Tbk	2017
12	AMIN	PT Ateliers Mecaniques D'Indonesie Tbk.	2017
13	ANTM	Aneka Tambang Tbk.	2017
14	APLI	Asiaplast Industries Tbk	2017
15	ARNA	Arwana Citramulia Tbk	2017
16	ASGR	Astra Graphia Tbk	2017
17	ASII	Astra International Tbk	2017
18	ASSA	Adi Sarana Armada Tbk	2017
19	ATIC	PT Anabatic Technologies Tbk	2017
20	AUTO	Astra Otoparts Tbk	2017
21	BALI	PT Bali Towerindo Sentra Tbk.	2017
22	BATA	Sepatu Bata Tbk	2017
23	BELL	PT Trisula Textile Industries Tbk	2017
24	BHIT	PT MNC Investama Tbk.	2017
25	BIRD	PT Blue Bird Tbk	2017
26	BISI	BISI INTERNATIONAL Tbk	2017
27	BMTR	Global Mediacom Tbk	2017
28	BOGA	PT Bintang Oto Global Tbk	2017
29	BOLT	PT Garuda Metalindo Tbk.	2017
30	BUDI	PT Budi Starch & Sweetener Tbk.	2017

No	Kode Perusahaan	Nama Perusahaan	Tahun
31	BUVA	PT Bukit Uluwatu Villa Tbk	2017
32	CARS	PT Industri dan Perdagangan Bintraco Dharma Tbk	2017
33	CASS	Cardig Aero Services Tbk	2017
34	CEKA	PT Wilmar Cahaya Indonesia Tbk.	2017
35	CINT	PT Chitose Internasional Tbk	2017
36	CLEO	PT Sariguna Primatirta Tbk	2017
37	CLPI	Colorpak Indonesia Tbk	2017
38	CMNP	Citra Marga Nusaphala Persada Tbk	2017
39	CPIN	Charoen Pokphand Indonesia Tbk	2017
40	CSAP	Catur Sentosa Adiprana Tbk	2017
41	CSIS	PT Cahayasakti Investindo Sukses Tbk	2017
42	DLTA	Delta Djakarta Tbk	2017
43	DNET	PT Indoritel Makmur Internasional Tbk.	2017
44	DPNS	Duta Pertiwi Nusantara Tbk	2017
45	DPUM	PT Dua Putra Utama Makmur Tbk.	2017
46	DSNG	PT Dharma Satya Nusantara Tbk.	2017
47	DVLA	Darya-Varia Laboratoria Tbk	2017
48	EKAD	Ekadharna International Tbk	2017
49	EMTK	Elang Mahkota Teknologi Tbk	2017
50	EPMT	Enseval Putra Megatrading Tbk	2017
51	ERAA	Erajaya Swasembada Tbk	2017
52	EXCL	PT XL Axiata Tbk	2017
53	GDST	Gunawan Dianjaya Steel Tbk	2017
54	GEMA	Gema Grahasarana Tbk	2017
55	GGRM	Gudang Garam Tbk	2017
56	GJTL	Gajah Tunggal Tbk	2017
57	HMSP	HM Sampoerna Tbk	2017
58	HOME	Hotel Mandarine Regency Tbk	2017
59	IBST	Inti Bangun Sejahtera Tbk	2017
60	ICBP	Indofood CBP Sukses Makmur Tbk	2017

No	Kode Perusahaan	Nama Perusahaan	Tahun
61	ICON	Island Concepts Indonesia Tbk	2017
62	IGAR	Champion Pacific Indonesia Tbk	2017
63	IMPC	PT Impack Pratama Industri Tbk	2017
64	INAI	Indal Aluminium Industry Tbk	2017
65	INCI	Intanwijaya Internasional Tbk	2017
66	INDF	Indofood Sukses Makmur Tbk	2017
67	INDS	Indospring Tbk	2017
68	INPP	Indonesian Paradise Property Tbk	2017
69	INTD	Inter-Delta Tbk	2017
70	INTP	Indocement Tunggul Prakarsa Tbk	2017
71	ISAT	PT Indosat Tbk	2017
72	JECC	Jembo Cable Company Tbk	2017
73	JPFA	JAPFA Comfeed Indonesia Tbk	2017
74	JSMR	Jasa Marga Tbk	2017
75	JTPE	Jasuindo Tiga Perkasa Tbk	2017
76	KAEF	Kimia Farma (Persero) Tbk	2017
77	KBLM	Kabelindo Murni Tbk	2017
78	KDSI	Kedawung Setia Industrial Tbk	2017
79	KINO	PT Kino Indonesia Tbk	2017
80	KLBF	Kalbe Farma Tbk	2017
81	KPIG	MNC Land Tbk	2017
82	LINK	PT Link Net Tbk.	2017
83	LMSH	Lionmesh Prima Tbk	2017
84	LPPF	Lippo Securities Tbk	2017
85	LSIP	PP London Sumatra Indonesia Tbk	2017
86	LTLS	PT Lautan Luas Tbk	2017
87	MAIN	Malindo Feedmill Tbk	2017
88	MARI	PT Mahaka Radio Integra Tbk.	2017
89	MCAS	PT M Cash Integrasi Tbk	2017
90	MDIA	PT Intermedia Capital Tbk.	2017
91	MDKI	PT Emdeki Utama Tbk	2017
92	MERK	Merck Tbk	2017
93	META	Nusantara Infrastructure Tbk	2017
94	MFMI	Multifiling Mitra Indonesia Tbk	2017
95	MICE	Multi Indocitra Tbk	2017

No	Kode Perusahaan	Nama Perusahaan	Tahun
96	MIDI	Midi Utama Indonesia Tbk	2017
97	MIKA	PT Mitra Keluarga Karyasehat Tbk.	2017
98	MKNT	PT Mitra Komunikasi Nusantara Tbk.	2017
99	MLBI	Multi Bintang Indonesia Tbk	2017
100	MLIA	Mulia Industrindo Tbk	2017
101	MLPT	PT Multipolar Technology Tbk.	2017
102	MNCN	Media Nusantara Citra Tbk	2017
103	MPMX	PT Mitra Pinasthika Mustika Tbk.	2017
104	MPOW	PT Megapower Makmur Tbk.	2017
105	MTDL	Metrodata Electronics Tbk	2017
106	MTRA	PT Mitra Pemuda Tbk.	2017
107	MYOR	Mayora Indah Tbk	2017
108	NIPS	Nipress Tbk	2017
109	NRCA	PT Nusa Raya Cipta Tbk.	2017
110	PALM	Provident Agro Tbk	2017
111	PBID	PT Panca Budi Idaman Tbk	2017
112	PBSA	PT Paramita Bangun Sarana Tbk	2017
113	PGAS	Perusahaan Gas Negara (Persero) Tbk	2017
114	PICO	Pelangi Indah Canindo Tbk	2017
115	POOL	Pool Advista Indonesia Tbk	2017
116	PPRE	PT PP Presisi Tbk.	2017
117	PRDA	PT Prodia Widyahusada Tbk.	2017
118	PTBA	Bukit Asam Tbk	2017
119	PTPP	PP (Persero) Tbk	2017
120	RALS	Ramayana Lestari Sentosa Tbk	2017
121	RANC	Supra Boga Lestari Tbk	2017
122	RICY	Ricky Putra Globalindo Tbk	2017
123	ROTI	Nippon Indosari Corpindo Tbk	2017
124	SAME	Sarana Meditama Metropolitan Tbk	2017
125	SCCO	Supreme Cable Manufacturing Corporation Tbk	2017
126	SCMA	Surya Citra Media Tbk	2017
127	SDPC	Millennium Pharmacon International Tbk	2017

No	Kode Perusahaan	Nama Perusahaan	Tahun
128	SGRO	Sampoerna Agro Tbk	2017
129	SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	2017
130	SILO	PT Siloam International Hospitals Tbk.	2017
131	SIMP	Salim Ivomas Pratama Tbk	2017
132	SKLT	Sekar Laut Tbk	2017
133	SMAR	SMART Tbk	2017
134	SMBR	PT Semen Baturaja (Persero) Tbk	2017
135	SMGR	Semen Indonesia (Persero) Tbk	2017
136	SMSM	Selamat Sempurna Tbk	2017
137	SPMA	Suparma Tbk	2017
138	SRSN	Indo Acidatama Tbk	2017
139	SSIA	Surya Semesta Internusa Tbk	2017
140	SSMS	PT Sawit Sumbermas Sarana Tbk.	2017
141	STAR	Star Petcohem Tbk	2017
142	STTP	Siantar Top Tbk	2017
143	SUPR	Solusi Tunas Pratama Tbk	2017
144	TALF	PT Tunas Alfin Tbk	2017
145	TBIG	PT Tower Bersama Infrastructure Tbk	2017
146	TBLA	Tunas Baru Lampung Tbk	2017
147	TCID	Mandom Indonesia Tbk	2017
148	TELE	Tiphone Mobile Indonesia Tbk	2017
149	TFCO	Tifico Fiber Indonesia Tbk	2017
150	TGKA	Tigaraksa Satria Tbk	2017
151	TINS	PT Timah Tbk.	2017
152	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.	2017
153	TMAS	Pelayaran Tempuran Emas Tbk	2017
154	TOPS	PT Totalindo Eka Persada Tbk.	2017
155	TOTL	Total Bangun Persada Tbk	2017
156	TOTO	Surya Toto Indonesia Tbk	2017
157	TOWR	Sarana Menara Nusantara Tbk	2017
158	TRIS	Trisula International Tbk	2017

Lampiran 3 Variabel Ukuran Dewan Komisaris

No	Kode Perusahaan	Nama Perusahaan	Tahun
159	TRST	Trias Sentosa Tbk	2017
160	TURI	Tunas Ridean Tbk	2017
161	UNIT	Nusantara Inti Corpora Tbk	2017
162	UNTR	United Tractors Tbk	2017
163	UNVR	Unilever Indonesia Tbk	2017
164	VOKS	Voksel Electric Tbk	2017
165	WEGE	PT Wijaya Karya Bangunan Gedung Tbk.	2017
166	WICO	Wicaksana Overseas International Tbk	2017
167	WIIM	Wisnilak Inti Makmur Tbk	2017
168	WIKA	Wijaya Karya Tbk	2017
169	WOOD	PT Integra Indocabinet Tbk	2017
170	WSBP	PT Waskita Beton Precast Tbk.	2017
171	WSKT	PT Waskita Karya (Persero) Tbk	2017
172	WTON	Wijaya Karya Beton	2017

Lampiran 3 Variabel Ukuran Dewan Komisaris

No	Kode Perusahaan	Tahun	Total Dewan Komisaris	No	Kode Perusahaan	Tahun	Total Dewan Komisaris
1	AALI	2017	5	36	CLEO	2017	3
2	ACES	2017	4	37	CLPI	2017	3
3	ACST	2017	3	38	CMNP	2017	3
4	ADES	2017	3	39	CPIN	2017	3
5	ADHI	2017	6	40	CSAP	2017	6
6	AGII	2017	6	41	CSIS	2017	3
7	AKPI	2017	6	42	DLTA	2017	5
8	AKRA	2017	3	43	DNET	2017	7
9	ALDO	2017	3	44	DPNS	2017	3
10	ALKA	2017	3	45	DPUM	2017	3
11	AMFG	2017	6	46	DSNG	2017	10
12	AMIN	2017	2	47	DVLA	2017	7
13	ANTM	2017	6	48	EKAD	2017	2
14	APLI	2017	3	49	EMTK	2017	8
15	ARNA	2017	4	50	EPMT	2017	4
16	ASGR	2017	4	51	ERAA	2017	3
17	ASII	2017	12	52	EXCL	2017	9
18	ASSA	2017	3	53	GDST	2017	2
19	ATIC	2017	3	54	GEMA	2017	3
20	AUTO	2017	8	55	GGRM	2017	3
21	BALI	2017	3	56	GJTL	2017	8
22	BATA	2017	4	57	HMSP	2017	5
23	BELL	2017	3	58	HOME	2017	3
24	BHIT	2017	6	59	IBST	2017	3
25	BIRD	2017	8	60	ICBP	2017	6
26	BISI	2017	3	61	ICON	2017	3
27	BMTR	2017	4	62	IGAR	2017	3
28	BOGA	2017	3	63	IMPC	2017	2
29	BOLT	2017	3	64	INAI	2017	4
30	BUDI	2017	3	65	INCI	2017	3
31	BUVA	2017	6	66	INDF	2017	8
32	CARS	2017	3	67	INDS	2017	3
33	CASS	2017	6	68	INPP	2017	4
34	CEKA	2017	3	69	INTD	2017	3



Lampiran 3 Variabel Ukuran Dewan Komisaris

35	CINT	2017	2	70	INTP	2017	7
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Lampiran Variabel Ukuran Dewan Komisaris (lanjutan)

No	Kode Perusahaan	Tahun	Total Dewan Komisaris	No	Kode Perusahaan	Tahun	Total Dewan Komisaris
71	ISAT	2017	10	106	MTRA	2017	3
72	JECC	2017	3	107	MYOR	2017	5
73	JPFA	2017	6	108	NIPS	2017	3
74	JSMR	2017	6	109	NRCA	2017	4
75	JTPE	2017	3	110	PALM	2017	5
76	KAEF	2017	5	111	PBID	2017	2
77	KBLM	2017	4	112	PBSA	2017	3
78	KDSI	2017	4	113	PGAS	2017	6
79	KINO	2017	4	114	PICO	2017	3
80	KLBF	2017	7	115	POOL	2017	2
81	KPIG	2017	5	116	PPRE	2017	3
82	LINK	2017	5	117	PRDA	2017	5
83	LMSH	2017	3	118	PTBA	2017	8
84	LPPF	2017	9	119	PTPP	2017	6
85	LSIP	2017	6	120	RALS	2017	5
86	LTLS	2017	6	121	RANC	2017	3
87	MAIN	2017	5	122	RICY	2017	3
88	MARI	2017	3	123	ROTI	2017	4
89	MCAS	2017	3	124	SAME	2017	4
90	MDIA	2017	5	125	SCCO	2017	3
91	MDKI	2017	5	126	SCMA	2017	5
92	MERK	2017	3	127	SDPC	2017	4
93	META	2017	3	128	SGRO	2017	3
94	MFMI	2017	3	129	SIDO	2017	3
95	MICE	2017	3	130	SILO	2017	9
96	MIDI	2017	3	131	SIMP	2017	6
97	MIKA	2017	4	132	SKLT	2017	3
98	MKNT	2017	3	133	SMAR	2017	7
99	MLBI	2017	6	134	SMBR	2017	5
100	MLIA	2017	5	135	SMGR	2017	7
101	MLPT	2017	4	136	SMSM	2017	2
102	MNCN	2017	3	137	SPMA	2017	5
103	MPMX	2017	6	138	SRSN	2017	8
104	MPOW	2017	3	139	SSIA	2017	6
105	MTDL	2017	3	140	SSMS	2017	3

Lampiran Variabel Ukuran Dewan Komisaris (lanjutan)

No	Kode Perusahaan	Tahun	Total Dewan Komisaris
141	STAR	2017	3
142	STTP	2017	3
143	SUPR	2017	5
144	TALF	2017	3
145	TBIG	2017	4
146	TBLA	2017	2
147	TCID	2017	6
148	TELE	2017	5
149	TFCO	2017	5
150	TGKA	2017	6
151	TINS	2017	5
152	TLKM	2017	7
153	TMAS	2017	3
154	TOPS	2017	3
155	TOTL	2017	6
156	TOTO	2017	5
157	TOWR	2017	3
158	TRIS	2017	3
159	TRST	2017	4
160	TURI	2017	5
161	UNIT	2017	2
162	UNTR	2017	6
163	UNVR	2017	5
164	VOKS	2017	6
165	WEGE	2017	4
166	WICO	2017	5
167	WIIM	2017	3
168	WIKA	2017	6
169	WOOD	2017	4
170	WSBP	2017	4
171	WSKT	2017	6
172	WTON	2017	6

Lampiran 4 Anggota Dewan Dengan Pengalaman Internasional

No	Kode Perusahaan	Tahun	Jumlah Anggota Dewan Pengalaman Internasional	Total Anggota Dewan	Anggota Dewan dengan Pengalaman Internasional
1	AALI	2017	5	12	0.417
2	ACES	2017	4	8	0.500
3	ACST	2017	5	9	0.556
4	ADES	2017	6	6	1.000
5	ADHI	2017	1	12	0.083
6	AGII	2017	9	14	0.643
7	AKPI	2017	8	11	0.727
8	AKRA	2017	9	11	0.818
9	ALDO	2017	1	6	0.167
10	ALKA	2017	2	7	0.286
11	AMFG	2017	17	17	1.000
12	AMIN	2017	1	5	0.200
13	ANTM	2017	7	12	0.583
14	APLI	2017	5	7	0.714
15	ARNA	2017	6	8	0.750
16	ASGR	2017	5	7	0.714
17	ASII	2017	17	12	1.417
18	ASSA	2017	2	7	0.286
19	ATIC	2017	3	8	0.375
20	AUTO	2017	5	16	0.313
21	BALI	2017	4	7	0.571
22	BATA	2017	7	8	0.875
23	BELL	2017	1	6	0.167
24	BHIT	2017	11	12	0.917
25	BIRD	2017	8	12	0.667
26	BISI	2017	2	8	0.250
27	BMTR	2017	6	10	0.600
28	BOGA	2017	2	6	0.333
29	BOLT	2017	2	8	0.250
30	BUDI	2017	3	7	0.429
31	BUVA	2017	6	10	0.600
32	CARS	2017	4	8	0.500
33	CASS	2017	5	10	0.500
34	CEKA	2017	2	7	0.286
35	CINT	2017	3	6	0.500

Lampiran Anggota Dewan Dengan Pengalaman Internasional (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Anggota Dewan Pengalaman Internasional	Total Anggota Dewan	Anggota Dewan dengan Pengalaman Internasional
36	CLEO	2017	3	9	0.333
37	CLPI	2017	5	8	0.625
38	CMNP	2017	2	6	0.333
39	CPIN	2017	6	9	0.667
40	CSAP	2017	5	11	0.455
41	CSIS	2017	2	7	0.286
42	DLTA	2017	7	10	0.700
43	DNET	2017	5	12	0.417
44	DPNS	2017	6	7	0.857
45	DPUM	2017	1	7	0.143
46	DSNG	2017	8	16	0.500
47	DVLA	2017	12	15	0.800
48	EKAD	2017	3	5	0.600
49	EMTK	2017	9	13	0.692
50	EPMT	2017	3	7	0.429
51	ERAA	2017	7	10	0.700
52	EXCL	2017	14	15	0.933
53	GDST	2017	4	5	0.800
54	GEMA	2017	3	9	0.333
55	GGRM	2017	4	10	0.400
56	GJTL	2017	14	18	0.778
57	HMSP	2017	9	13	0.692
58	HOME	2017	1	6	0.167
59	IBST	2017	1	6	0.167
60	ICBP	2017	15	15	1.000
61	ICON	2017	3	6	0.500
62	IGAR	2017	3	8	0.375
63	IMPC	2017	4	8	0.500
64	INAI	2017	5	9	0.556
65	INCI	2017	3	6	0.500
66	INDF	2017	18	18	1.000
67	INDS	2017	4	6	0.667
68	INPP	2017	6	9	0.667
69	INTD	2017	5	7	0.714
70	INTP	2017	15	16	0.938

Lampiran Anggota Dewan Dengan Pengalaman Internasional (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Anggota Dewan Pengalaman Internasional	Total Anggota Dewan	Anggota Dewan dengan Pengalaman Internasional
71	ISAT	2017	13	14	0.929
72	JECC	2017	3	7	0.429
73	JPFA	2017	5	11	0.455
74	JSMR	2017	7	12	0.583
75	JTPE	2017	2	7	0.286
76	KAEF	2017	4	10	0.400
77	KBLM	2017	2	6	0.333
78	KDSI	2017	3	7	0.429
79	KINO	2017	5	9	0.556
80	KLBF	2017	8	13	0.615
81	KPIG	2017	8	11	0.727
82	LINK	2017	10	13	0.769
83	LMSH	2017	2	6	0.333
84	LPPF	2017	11	14	0.786
85	LSIP	2017	11	11	1.000
86	LTLS	2017	12	12	1.000
87	MAIN	2017	9	13	0.692
88	MARI	2017	2	5	0.400
89	MCAS	2017	3	8	0.375
90	MDIA	2017	6	8	0.750
91	MDKI	2017	4	8	0.500
92	MERK	2017	5	8	0.625
93	META	2017	4	9	0.444
94	MFMI	2017	5	6	0.833
95	MICE	2017	2	6	0.333
96	MIDI	2017	4	8	0.500
97	MIKA	2017	4	7	0.571
98	MKNT	2017	2	8	0.250
99	MLBI	2017	8	10	0.800
100	MLIA	2017	6	11	0.545
101	MLPT	2017	8	10	0.800
102	MNCN	2017	7	10	0.700
103	MPMX	2017	8	11	0.727
104	MPOW	2017	1	7	0.143
105	MTDL	2017	4	7	0.571

Lampiran Anggota Dewan Dengan Pengalaman Internasional (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Anggota Dewan Pengalaman Internasional	Total Anggota Dewan	Anggota Dewan dengan Pengalaman Internasional
106	MTRA	2017	2	8	0.250
107	MYOR	2017	3	8	0.375
108	NIPS	2017	5	6	0.833
109	NRCA	2017	5	10	0.500
110	PALM	2017	4	9	0.444
111	PBID	2017	2	8	0.250
112	PBSA	2017	6	8	0.750
113	PGAS	2017	7	11	0.636
114	PICO	2017	1	5	0.200
115	POOL	2017	3	4	0.750
116	PPRE	2017	1	7	0.143
117	PRDA	2017	4	10	0.400
118	PTBA	2017	7	17	0.412
119	PTPP	2017	4	12	0.333
120	RALS	2017	1	10	0.100
121	RANC	2017	6	9	0.667
122	RICY	2017	4	7	0.571
123	ROTI	2017	7	10	0.700
124	SAME	2017	5	9	0.556
125	SCCO	2017	3	7	0.429
126	SCMA	2017	5	10	0.500
127	SDPC	2017	6	6	1.000
128	SGRO	2017	6	8	0.750
129	SIDO	2017	1	8	0.125
130	SILO	2017	14	18	0.778
131	SIMP	2017	12	13	0.923
132	SKLT	2017	6	8	0.750
133	SMAR	2017	10	13	0.769
134	SMBR	2017	4	10	0.400
135	SMGR	2017	6	14	0.429
136	SMSM	2017	2	8	0.250
137	SPMA	2017	2	9	0.222
138	SRSN	2017	8	14	0.571
139	SSIA	2017	7	10	0.700
140	SSMS	2017	5	6	0.833

Lampiran Anggota Dewan Dengan Pengalaman Internasional (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Anggota Dewan Dengan Pengalaman Internasional	Total Anggota Dewan	Anggota Dewan dengan Pengalaman Internasional
141	STAR	2017	2	4	0.500
142	STTP	2017	0	7	0.000
143	SUPR	2017	5	8	0.625
144	TALF	2017	4	8	0.500
145	TBIG	2017	5	9	0.556
146	TBLA	2017	1	5	0.200
147	TCID	2017	17	20	0.850
148	TELE	2017	1	7	0.143
149	TFCO	2017	2	9	0.222
150	TGKA	2017	7	9	0.778
151	TINS	2017	6	10	0.600
152	TLKM	2017	13	15	0.867
153	TMAS	2017	2	8	0.250
154	TOPS	2017	2	9	0.222
155	TOTL	2017	4	15	0.267
156	TOTO	2017	11	16	0.688
157	TOWR	2017	5	8	0.625
158	TRIS	2017	4	7	0.571
159	TRST	2017	2	7	0.286
160	TURI	2017	5	10	0.500
161	UNIT	2017	1	4	0.250
162	UNTR	2017	7	13	0.538
163	UNVR	2017	11	15	0.733
164	VOKS	2017	12	12	1.000
165	WEGE	2017	6	8	0.750
166	WICO	2017	6	8	0.750
167	WIIM	2017	5	9	0.556
168	WIKA	2017	4	12	0.333
169	WOOD	2017	2	9	0.222
170	WSBP	2017	2	9	0.222
171	WSKT	2017	6	11	0.545
172	WTON	2017	2	14	0.143



Lampiran 5 Efektivitas Komite Audit

No	Kode Perusahaan	Tahun	Jumlah Rapat Komite Audit	No	Kode Perusahaan	Tahun	Jumlah Rapat Komite Audit
1	AALI	2017	8	36	CLEO	2017	3
2	ACES	2017	4	37	CLPI	2017	4
3	ACST	2017	6	38	CMNP	2017	4
4	ADES	2017	3	39	CPIN	2017	32
5	ADHI	2017	19	40	CSAP	2017	4
6	AGII	2017	6	41	CSIS	2017	1
7	AKPI	2017	4	42	DLTA	2017	4
8	AKRA	2017	4	43	DNET	2017	5
9	ALDO	2017	6	44	DPNS	2017	4
10	ALKA	2017	4	45	DPUM	2017	12
11	AMFG	2017	13	46	DSNG	2017	4
12	AMIN	2017	4	47	DVLA	2017	4
13	ANTM	2017	31	48	EKAD	2017	8
14	APLI	2017	4	49	EMTK	2017	9
15	ARNA	2017	11	50	EPMT	2017	4
16	ASGR	2017	13	51	ERAA	2017	12
17	ASII	2017	7	52	EXCL	2017	4
18	ASSA	2017	5	53	GDST	2017	4
19	ATIC	2017	4	54	GEMA	2017	4
20	AUTO	2017	7	55	GGRM	2017	9
21	BALI	2017	4	56	GJTL	2017	8
22	BATA	2017	4	57	HMSP	2017	4
23	BELL	2017	1	58	HOME	2017	5
24	BHIT	2017	4	59	IBST	2017	4
25	BIRD	2017	7	60	ICBP	2017	4
26	BISI	2017	7	61	ICON	2017	3
27	BMTR	2017	4	62	IGAR	2017	4
28	BOGA	2017	4	63	IMPC	2017	4
29	BOLT	2017	11	64	INAI	2017	4
30	BUDI	2017	4	65	INCI	2017	4
31	BUVA	2017	2	66	INDF	2017	4
32	CARS	2017	3	67	INDS	2017	2
33	CASS	2017	4	68	INPP	2017	4
34	CEKA	2017	6	69	INTD	2017	4
35	CINT	2017	12	70	INTP	2017	4

Lampiran Efektivitas Komite Audit (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Rapat Komite Audit	No	Kode Perusahaan	Tahun	Jumlah Rapat Komite Audit
71	ISAT	2017	7	106	MTRA	2017	4
72	JECC	2017	16	107	MYOR	2017	6
73	JPFA	2017	9	108	NIPS	2017	4
74	JSMR	2017	40	109	NRCA	2017	6
75	JTPE	2017	4	110	PALM	2017	4
76	KAEF	2017	13	111	PBID	2017	3
77	KBLM	2017	4	112	PBSA	2017	4
78	KDSI	2017	12	113	PGAS	2017	37
79	KINO	2017	4	114	PICO	2017	6
80	KLBF	2017	4	115	POOL	2017	6
81	KPIG	2017	4	116	PPRE	2017	1
82	LINK	2017	4	117	PRDA	2017	12
83	LMSH	2017	4	118	PTBA	2017	30
84	LPPF	2017	5	119	PTPP	2017	12
85	LSIP	2017	6	120	RALS	2017	4
86	LTLS	2017	6	121	RANC	2017	4
87	MAIN	2017	4	122	RICY	2017	22
88	MARI	2017	3	123	ROTI	2017	8
89	MCAS	2017	4	124	SAME	2017	4
90	MDIA	2017	4	125	SCCO	2017	4
91	MDKI	2017	4	126	SCMA	2017	7
92	MERK	2017	4	127	SDPC	2017	4
93	META	2017	7	128	SGRO	2017	4
94	MFMI	2017	4	129	SIDO	2017	4
95	MICE	2017	8	130	SILO	2017	4
96	MIDI	2017	4	131	SIMP	2017	10
97	MIKA	2017	4	132	SKLT	2017	4
98	MKNT	2017	2	133	SMAR	2017	13
99	MLBI	2017	5	134	SMBR	2017	4
100	MLIA	2017	12	135	SMGR	2017	18
101	MLPT	2017	4	136	SMSM	2017	7
102	MNCN	2017	4	137	SPMA	2017	4
103	MPMX	2017	6	138	SRSN	2017	5
104	MPOW	2017	2	139	SSIA	2017	4
105	MTDL	2017	5	140	SSMS	2017	4

Lampiran Efektivitas Komite Audit (lanjutan)

No	Kode Perusahaan	Tahun	Jumlah Rapat Komite Audit
141	STAR	2017	4
142	STTP	2017	4
143	SUPR	2017	3
144	TALF	2017	4
145	TBIG	2017	4
146	TBLA	2017	4
147	TCID	2017	12
148	TELE	2017	4
149	TFCO	2017	4
150	TGKA	2017	6
151	TINS	2017	15
152	TLKM	2017	23
153	TMAS	2017	12
154	TOPS	2017	5
155	TOTL	2017	10
156	TOTO	2017	12
157	TOWR	2017	4
158	TRIS	2017	10
159	TRST	2017	6
160	TURI	2017	4
161	UNIT	2017	4
162	UNTR	2017	4
163	UNVR	2017	4
164	VOKS	2017	4
165	WEGE	2017	16
166	WICO	2017	4
167	WIIM	2017	4
168	WIKA	2017	18
169	WOOD	2017	6
170	WSBP	2017	28
171	WSKT	2017	29
172	WTON	2017	12

Lampiran 6 Efektivitas Audit Internal

No	Kode Perusahaan	Tahun	Pengungkapan Audit Internal dengan <i>Dummy</i>	No	Kode Perusahaan	Tahun	Pengungkapan Audit Internal dengan <i>Dummy</i>
1	AALI	2017	1	36	CLEO	2017	1
2	ACES	2017	1	37	CLPI	2017	0
3	ACST	2017	1	38	CMNP	2017	1
4	ADES	2017	1	39	CPIN	2017	1
5	ADHI	2017	1	40	CSAP	2017	1
6	AGII	2017	1	41	CSIS	2017	1
7	AKPI	2017	1	42	DLTA	2017	1
8	AKRA	2017	1	43	DNET	2017	1
9	ALDO	2017	1	44	DPNS	2017	1
10	ALKA	2017	1	45	DPUM	2017	1
11	AMFG	2017	1	46	DSNG	2017	1
12	AMIN	2017	1	47	DVLA	2017	1
13	ANTM	2017	1	48	EKAD	2017	1
14	APLI	2017	1	49	EMTK	2017	1
15	ARNA	2017	1	50	EPMT	2017	1
16	ASGR	2017	1	51	ERAA	2017	1
17	ASII	2017	0	52	EXCL	2017	1
18	ASSA	2017	1	53	GDST	2017	1
19	ATIC	2017	1	54	GEMA	2017	1
20	AUTO	2017	1	55	GGRM	2017	1
21	BALI	2017	1	56	GJTL	2017	1
22	BATA	2017	1	57	HMSP	2017	1
23	BELL	2017	1	58	HOME	2017	1
24	BHIT	2017	1	59	IBST	2017	1
25	BIRD	2017	1	60	ICBP	2017	1
26	BISI	2017	1	61	ICON	2017	0
27	BMTR	2017	1	62	IGAR	2017	1
28	BOGA	2017	1	63	IMPC	2017	1
29	BOLT	2017	1	64	INAI	2017	1
30	BUDI	2017	1	65	INCI	2017	1
31	BUVA	2017	1	66	INDF	2017	1
32	CARS	2017	1	67	INDS	2017	1
33	CASS	2017	1	68	INPP	2017	1
34	CEKA	2017	1	69	INTD	2017	1
35	CINT	2017	1	70	INTP	2017	1

Lampiran Efektivitas Audit Internal (lanjutan)

No	Kode Perusahaan	Tahun	Pengungkapan Audit Internal dengan Dummy	No	Kode Perusahaan	Tahun	Pengungkapan Audit Internal dengan Dummy
71	ISAT	2017	1	106	MTRA	2017	1
72	JECC	2017	1	107	MYOR	2017	1
73	JPFA	2017	1	108	NIPS	2017	1
74	JSMR	2017	1	109	NRCA	2017	1
75	JTPE	2017	1	110	PALM	2017	1
76	KAEF	2017	1	111	PBID	2017	1
77	KBLM	2017	1	112	PBSA	2017	1
78	KDSI	2017	1	113	PGAS	2017	1
79	KINO	2017	1	114	PICO	2017	1
80	KLBF	2017	1	115	POOL	2017	1
81	KPIG	2017	1	116	PPRE	2017	1
82	LINK	2017	1	117	PRDA	2017	1
83	LMSH	2017	1	118	PTBA	2017	1
84	LPPF	2017	1	119	PTPP	2017	1
85	LSIP	2017	1	120	RALS	2017	0
86	LTLS	2017	1	121	RANC	2017	1
87	MAIN	2017	1	122	RICY	2017	1
88	MARI	2017	1	123	ROTI	2017	1
89	MCAS	2017	1	124	SAME	2017	1
90	MDIA	2017	1	125	SCCO	2017	1
91	MDKI	2017	1	126	SCMA	2017	1
92	MERK	2017	1	127	SDPC	2017	1
93	META	2017	1	128	SGRO	2017	1
94	MFMI	2017	1	129	SIDO	2017	1
95	MICE	2017	1	130	SILO	2017	1
96	MIDI	2017	1	131	SIMP	2017	1
97	MIKA	2017	1	132	SKLT	2017	1
98	MKNT	2017	1	133	SMAR	2017	1
99	MLBI	2017	1	134	SMBR	2017	1
100	MLIA	2017	1	135	SMGR	2017	1
101	MLPT	2017	1	136	SMSM	2017	1
102	MNCN	2017	1	137	SPMA	2017	1
103	MPMX	2017	1	138	SRSN	2017	1
104	MPOW	2017	1	139	SSIA	2017	1
105	MTDL	2017	1	140	SSMS	2017	1

Lampiran Efektivitas Audit Internal (lanjutan)

No	Kode Perusahaan	Tahun	Pengungkapan Audit Internal dengan <i>Dummy</i>
141	STAR	2017	1
142	STTP	2017	0
143	SUPR	2017	1
144	TALF	2017	1
145	TBIG	2017	1
146	TBLA	2017	1
147	TCID	2017	1
148	TELE	2017	1
149	TFCO	2017	1
150	TGKA	2017	1
151	TINS	2017	1
152	TLKM	2017	1
153	TMAS	2017	1
154	TOPS	2017	1
155	TOTL	2017	1
156	TOTO	2017	1
157	TOWR	2017	1
158	TRIS	2017	1
159	TRST	2017	1
160	TURI	2017	1
161	UNIT	2017	1
162	UNTR	2017	1
163	UNVR	2017	1
164	VOKS	2017	1
165	WEGE	2017	1
166	WICO	2017	1
167	WIIM	2017	1
168	WIKA	2017	1
169	WOOD	2017	1
170	WSBP	2017	1
171	WSKT	2017	1
172	WTON	2017	1

Lampiran 7 Variabel Stabilitas Keuangan

No	Kode Perusahaan	Tahun	Total Assets t	Total Assets t-1	<i>ACHANGE</i>
1	AALI	2017	24,935,426	24,226,122	0.028
2	ACES	2017	4,428,840	3,731,101	0.158
3	ACST	2017	5,306,479	2,503,171	0.528
4	ADES	2017	840,236,000	767,479,000	0.087
5	ADHI	2017	28,332,948	20,037,690	0.293
6	AGII	2017	6,403,543	5,847,722	0.087
7	AKPI	2017	2,745,325	2,615,909	0.047
8	AKRA	2017	16,823,208	15,830,740	0.059
9	ALDO	2017	498,701,656	410,330,576	0.177
10	ALKA	2017	305,208,703	136,618,855	0.552
11	AMFG	2017	6,267,816	5,504,890	0.122
12	AMIN	2017	360,906,218	252,452,307	0.301
13	ANTM	2017	30,014,273	29,981,535	0.001
14	APLI	2017	398,698,779	382,461,777	0.041
15	ARNA	2017	1,601,346	1,543,216	0.036
16	ASGR	2017	2,411,872	1,723,468	0.285
17	ASII	2017	295,646,000	261,855,000	0.114
18	ASSA	2017	33,073,969	3,029,807	0.084
19	ATIC	2017	3,258,019	2,753,853	0.155
20	AUTO	2017	14,762,309	14,612,274	0.010
21	BALI	2017	2,421,703	1,707,249	0.295
22	BATA	2017	855,691,231	804,742,917	0.060
23	BELL	2017	465,965,155	387,981,312	0.167
24	BHIT	2017	56,523,811	55,292,949	0.022
25	BIRD	2017	6,516,487	7,300,612	-0.120
26	BISI	2017	2,622,336	2,416,177	0.079
27	BMTR	2017	27,694,734	24,624,431	0.111
28	BOGA	2017	520,241,333	431,920,625	0.170
29	BOLT	2017	1,188,798	1,206,089	-0.015
30	BUDI	2017	2,939,456	2,931,807	0.003
31	BUVA	2017	3,284,333	2,972,885	0.095
32	CARS	2017	8,216,928	6,450,747	0.215
33	CASS	2017	1,907,034	1,791,336	0.061
34	CEKA	2017	1,392,636	1,425,964	-0.024
35	CINT	2017	476,577,841	399,336,626	0.162

Lampiran Variabel Stabilitas Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Total Assets t	Total Assets t-1	<i>ACHANGE</i>
36	CLEO	2017	660,917,775	463,288,593	0.299
37	CLPI	2017	587,699,015	567,560,171	0.034
38	CMNP	2017	10,736,908	7,937,919	0.261
39	CPIN	2017	24,522,593	24,204,994	0.013
40	CSAP	2017	5,138,259	4,240,820	0.175
41	CSIS	2017	334,893,195	252,131,026	0.247
42	DLTA	2017	1,340,842	1,197,796	0.107
43	DNET	2017	10,899,944	8,335,065	0.235
44	DPNS	2017	308,491,173	296,129,565	0.040
45	DPUM	2017	2,079,476	1,686,051	0.189
46	DSNG	2017	8,336,065	8,183,318	0.018
47	DVLA	2017	1,640,886	1,531,365	0.067
48	EKAD	2017	796,767,646	702,508,630	0.118
49	EMTK	2017	22,209,662	20,437,210	0.080
50	EPMT	2017	7,425,800	7,087,269	0.046
51	ERAA	2017	8,873,875	8,873,875	0.000
52	EXCL	2017	56,321,441	54,896,286	0.025
53	GDST	2017	1,286,954	1,257,609	0.023
54	GEMA	2017	811,103,847	681,245,836	0.160
55	GGRM	2017	66,759,930	62,951,634	0.057
56	GJTL	2017	18,191,176	18,697,779	-0.028
57	HMSP	2017	43,141,063	42,508,277	0.015
58	HOME	2017	282,559,876	266,031,855	0.058
59	IBST	2017	6,355,270	5,455,931	0.142
60	ICBP	2017	31,619,514	28,901,948	0.086
61	ICON	2017	417,620,774	468,521,879	-0.122
62	IGAR	2017	513,022,591	439,465,673	0.143
63	IMPC	2017	2,294,677	2,276,031	0.008
64	INAI	2017	1,213,916	1,339,032	-0.103
65	INCI	2017	303,788,390	269,351,381	0.113
66	INDF	2017	87,939,488	82,174,515	0.066
67	INDS	2017	2,434,617	2,477,272	-0.018
68	INPP	2017	6,667,921	5,155,753	0.227
69	INTD	2017	49,746,327	46,760,927	0.060
70	INTP	2017	28,863,676	30,150,580	-0.045



Lampiran Variabel Stabilitas Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Total Assets t	Total Assets t-1	<i>ACHANGE</i>
71	ISAT	2017	50,661,040	50,838,704	-0.004
72	JECC	2017	1,927,985	1,587,210	0.177
73	JPFA	2017	21,088,870	19,251,026	0.087
74	JSMR	2017	79,192,772	53,500,322	0.324
75	JTPE	2017	1,015,271	1,052,131	-0.036
76	KAEF	2017	6,096,148	4,612,562	0.243
77	KBLM	2017	1,235,198	639,091,366	0.483
78	KDSI	2017	1,328,291	1,142,273	0.140
79	KINO	2017	3,237,595	3,284,504	-0.014
80	KLBF	2017	16,616,239	15,226,009	0.084
81	KPIG	2017	15,327,156	14,157,428	0.076
82	LINK	2017	5,766,226	5,055,036	0.123
83	LMSH	2017	161,163,426	162,828,169	-0.010
84	LPPF	2017	5,427,426	4,858,878	0.105
85	LSIP	2017	9,744,381	9,459,088	0.029
86	LTLS	2017	5,769,332	5,658,360	0.019
87	MAIN	2017	4,072,245	3,826,862	0.060
88	MARI	2017	317,710,200	210,859,583	0.336
89	MCAS	2017	568,397,002	15,443,423	0.973
90	MDIA	2017	5,149,249	2,973,235	0.423
91	MDKI	2017	867,451,000	331,740,000	0.618
92	MERK	2017	847,006,544	743,934,894	0.122
93	META	2017	5,320,296	5,209,313	0.021
94	MFMI	2017	244,722,928	215,487,521	0.119
95	MICE	2017	863,182,442	847,717,180	0.018
96	MIDI	2017	4,878,115	4,261,283	0.126
97	MIKA	2017	4,712,039	4,176,188	0.114
98	MKNT	2017	968,128,268	157,848,592	0.837
99	MLBI	2017	2,510,078	2,275,038	0.094
100	MLIA	2017	5,186,685	7,723,578	-0.489
101	MLPT	2017	1,870,716	1,779,863	0.049
102	MNCN	2017	15,057,291	14,239,867	0.054
103	MPMX	2017	9,740,576	14,926,225	-0.532
104	MPOW	2017	332,451,085	350,204,022	-0.053
105	MTDL	2017	4,271,127	3,876,021	0.093

Lampiran Variabel Stabilitas Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Total Assets t	Total Assets t-1	<i>ACHANGE</i>
106	MTRA	2017	261,635,336	259,288,439	0.009
107	MYOR	2017	14,915,849	12,922,421	0.134
108	NIPS	2017	1,897,962	1,777,956	0.063
109	NRCA	2017	2,342,166	2,134,213	0.089
110	PALM	2017	2,849,094	3,860,775	-0.355
111	PBID	2017	1,823,684	1,353,263	0.258
112	PBSA	2017	841,399,521	847,811,330	-0.008
113	PGAS	2017	6,293,128	6,834,152	-0.086
114	PICO	2017	720,238,957	638,566,761	0.113
115	POOL	2017	909,158,621	610,583,675	0.328
116	PPRE	2017	5,125,587	1,066,389	0.792
117	PRDA	2017	1,848,201	1,824,046	0.013
118	PTBA	2017	21,987,482	18,576,774	0.155
119	PTPP	2017	41,782,780	31,215,671	0.253
120	RALS	2017	4,891,922	4,647,009	0.050
121	RANC	2017	804,020,324	721,237,977	0.103
122	RICY	2017	1,374,444	1,288,683	0.062
123	ROTI	2017	4,559,573	2,919,640	0.360
124	SAME	2017	1,714,734	1,451,906	0.153
125	SCCO	2017	4,014,244	2,449,935	0.390
126	SCMA	2017	53,858,078	4,820,611	0.105
127	SDPC	2017	938,005,256	733,443,472	0.218
128	SGRO	2017	8,284,699	83,284,803	-0.005
129	SIDO	2017	3,158,198	2,987,614	0.054
130	SILO	2017	7,596,268	4,215,690	0.445
131	SIMP	2017	33,397,766	32,537,592	0.026
132	SKLT	2017	636,284,210	568,239,939	0.107
133	SMAR	2017	27,124,101	26,141,410	0.036
134	SMBR	2017	5,060,337	4,368,876	0.137
135	SMGR	2017	48,963,502	44,226,895	0.097
136	SMSM	2017	2,443,341	2,254,740	0.077
137	SPMA	2017	2,175,660	2,158,852	0.008
138	SRSN	2017	652,726,454	717,149,704	-0.099
139	SSIA	2017	8,851,436	7,195,448	0.187
140	SSMS	2017	9,623,672	7,162,970	0.256

Lampiran Variabel Stabilitas Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Total Assets t	Total Assets t-1	<i>ACHANGE</i>
141	STAR	2017	614,705,038	690,187,353	-0.123
142	STTP	2017	2,342,432	2,337,207	0.002
143	SUPR	2017	12,610,068	14,019,294	-0.112
144	TALF	2017	921,240,988	881,673,021	0.043
145	TBIG	2017	25,595,785	23,620,268	0.077
146	TBLA	2017	14,024,486	12,696,824	0.095
147	TCID	2017	2,361,807	21,851,010	0.075
148	TELE	2017	8,749,797	8,215,481	0.061
149	TFCO	2017	331,168,426	322,283,946	0.027
150	TGKA	2017	2,924,962	2,686,030	0.082
151	TINS	2017	11,876,309	9,548,631	0.196
152	TLKM	2017	198,484,000	179,611,000	0.095
153	TMAS	2017	2,918,378	2,525,662	0.135
154	TOPS	2017	3,778,039	2,784,765	0.263
155	TOTL	2017	3,243,093	2,950,559	0.090
156	TOTO	2017	2,826,490	2,581,440	0.087
157	TOWR	2017	18,763,478	18,786,810	-0.001
158	TRIS	2017	544,968,319	639,701,164	-0.174
159	TRST	2017	3,332,905	3,290,596	0.013
160	TURI	2017	5,464,898	4,977,673	0.089
161	UNIT	2017	426,384,622	432,913,180	-0.015
162	UNTR	2017	82,262,093	63,991,229	0.222
163	UNVR	2017	18,906,413	16,745,695	0.114
164	VOKS	2017	2,110,166	1,668,210	0.209
165	WEGE	2017	4,607,728	2,028,938	0.560
166	WICO	2017	411,063,871	229,056,622	0.443
167	WIIM	2017	1,225,712	1,353,634	-0.104
168	WIKA	2017	45,683,774	31,355,204	0.314
169	WOOD	2017	3,843,002	3,081,874	0.198
170	WSBP	2017	14,919,548	13,734,267	0.079
171	WSKT	2017	97,895,760	61,433,012	0.372
172	WTON	2017	7,067,976	4,663,078	0.340

Lampiran 8 Tekanan Eksternal

No	Kode Perusahaan	Tahun	Total Liabilities t	Total Assets t	LEVERAGE
1	AALI	2017	6,398,988	24,935,426	0.257
2	ACES	2017	918,418,702	4,428,840	0.207
3	ACST	2017	3,869,352	5,306,479	0.729
4	ADES	2017	417,225,000	840,236,000	0.497
5	ADHI	2017	22,463,030	28,332,948	0.793
6	AGII	2017	2,971,605	6,403,543	0.464
7	AKPI	2017	1,618,713	2,745,325	0.590
8	AKRA	2017	7,793,559	16,823,208	0.463
9	ALDO	2017	269,278,833	498,701,656	0.540
10	ALKA	2017	226,717,826	305,208,703	0.743
11	AMFG	2017	2,718,939	6,267,816	0.434
12	AMIN	2017	178,767,779	360,906,218	0.495
13	ANTM	2017	11,523,869	30,014,273	0.384
14	APLI	2017	171,514,782	398,698,779	0.430
15	ARNA	2017	571,946,769	1,601,346	0.357
16	ASGR	2017	1,090,688	2,411,872	0.452
17	ASII	2017	139,317,000	295,646,000	0.471
18	ASSA	2017	2,321,587	33,073,969	0.702
19	ATIC	2017	2,454,153	3,258,019	0.753
20	AUTO	2017	4,003,233	14,762,309	0.271
21	BALI	2017	1,283,948	2,421,703	0.530
22	BATA	2017	276,382,503	855,691,231	0.323
23	BELL	2017	225,085,797	465,965,155	0.483
24	BHIT	2017	32,437,621	56,523,811	0.574
25	BIRD	2017	1,585,562	6,516,487	0.243
26	BISI	2017	422,226,000	2,622,336	0.161
27	BMTR	2017	13,586,375	27,694,734	0.491
28	BOGA	2017	114,458,954	520,241,333	0.220
29	BOLT	2017	468,122,101	1,188,798	0.394
30	BUDI	2017	1,744,756	2,939,456	0.594
31	BUVA	2017	1,574,918	3,284,333	0.480
32	CARS	2017	6,519,047	8,216,928	0.793
33	CASS	2017	1,108,203	1,907,034	0.581
34	CEKA	2017	489,592,257	1,392,636	0.352
35	CINT	2017	94,304,081	476,577,841	0.198

Lampiran Tekanan Eksternal (lanjutan)

No	Kode Perusahaan	Tahun	Total Liabilities t	Total Assets t	LEVERAGE
36	CLEO	2017	362,948,247	660,917,775	0.549
37	CLPI	2017	148,740,863	587,699,015	0.253
38	CMNP	2017	5,148,271	10,736,908	0.479
39	CPIN	2017	8,819,768	24,522,593	0.360
40	CSAP	2017	3,612,982	5,138,259	0.703
41	CSIS	2017	110,629,719	334,893,195	0.330
42	DLTA	2017	196,197,372	1,340,842	0.146
43	DNET	2017	2,429,110	10,899,944	0.223
44	DPNS	2017	40,655,786	308,491,173	0.132
45	DPUM	2017	683,304,453	2,079,476	0.329
46	DSNG	2017	5,086,326	8,336,065	0.610
47	DVLA	2017	524,586,078	1,640,886	0.320
48	EKAD	2017	133,949,920	796,767,646	0.168
49	EMTK	2017	4,359,188	22,209,662	0.196
50	EPMT	2017	2,295,030	7,425,800	0.309
51	ERAA	2017	5,167,220	8,873,875	0.582
52	EXCL	2017	34,690,591	56,321,441	0.616
53	GDST	2017	441,675,308	1,286,954	0.343
54	GEMA	2017	405,186,174	811,103,847	0.500
55	GGRM	2017	24,572,266	66,759,930	0.368
56	GJTL	2017	12,501,710	18,191,176	0.687
57	HMSP	2017	9,028,078	43,141,063	0.209
58	HOME	2017	73,475,363	282,559,876	0.260
59	IBST	2017	2,037,803	6,355,270	0.321
60	ICBP	2017	11,295,184	31,619,514	0.357
61	ICON	2017	244,118,030	417,620,774	0.585
62	IGAR	2017	71,075,842	513,022,591	0.139
63	IMPC	2017	1,005,656	2,294,677	0.438
64	INAI	2017	936,511,874	1,213,916	0.771
65	INCI	2017	35,408,565	303,788,390	0.117
66	INDF	2017	41,182,764	87,939,488	0.468
67	INDS	2017	289,798,419	2,434,617	0.119
68	INPP	2017	2,432,987	6,667,921	0.365
69	INTD	2017	13,516,620	49,746,327	0.272
70	INTP	2017	4,307,169	28,863,676	0.149

Lampiran Tekanan Eksternal (lanjutan)

No	Kode Perusahaan	Tahun	Total Liabilities t	Total Assets t	LEVERAGE
71	ISAT	2017	35,845,506	50,661,040	0.708
72	JECC	2017	1,380,623	1,927,985	0.716
73	JPFA	2017	11,293,242	21,088,870	0.536
74	JSMR	2017	60,833,333	79,192,772	0.768
75	JTPE	2017	428,890,913	1,015,271	0.422
76	KAEF	2017	3,523,628	6,096,148	0.578
77	KBLM	2017	443,770,270	1,235,198	0.359
78	KDSI	2017	842,752,226	1,328,291	0.634
79	KINO	2017	1,182,424	3,237,595	0.365
80	KLBF	2017	2,722,207	16,616,239	0.164
81	KPIG	2017	2,963,166	15,327,156	0.193
82	LINK	2017	1,242,039	5,766,226	0.215
83	LMSH	2017	31,541,423	161,163,426	0.196
84	LPPF	2017	3,099,441	5,427,426	0.571
85	LSIP	2017	1,622,216	9,744,381	0.166
86	LTLS	2017	3,898,250	5,769,332	0.676
87	MAIN	2017	2,371,092	4,072,245	0.582
88	MARI	2017	122,455,556	317,710,200	0.385
89	MCAS	2017	17,466,820	568,397,002	0.031
90	MDIA	2017	2,495,163	5,149,249	0.485
91	MDKI	2017	104,988,000	867,451,000	0.121
92	MERK	2017	231,569,103	847,006,544	0.273
93	META	2017	2,785,074	5,320,296	0.523
94	MFMI	2017	44,123,245	244,722,928	0.180
95	MICE	2017	255,800,228	863,182,442	0.296
96	MIDI	2017	3,955,245	4,878,115	0.811
97	MIKA	2017	681,524,616	4,712,039	0.145
98	MKNT	2017	686,542,666	968,128,268	0.709
99	MLBI	2017	1,445,173	2,510,078	0.576
100	MLIA	2017	3,432,390	5,186,685	0.662
101	MLPT	2017	993,174,382	1,870,716	0.531
102	MNCN	2017	5,256,208	15,057,291	0.349
103	MPMX	2017	5,115,531	9,740,576	0.525
104	MPOW	2017	185,685,743	332,451,085	0.559
105	MTDL	2017	2,069,409	4,271,127	0.485

Lampiran Tekanan Eksternal (lanjutan)

No	Kode Perusahaan	Tahun	Total Liabilities t	Total Assets t	LEVERAGE
106	MTRA	2017	127,921,034	261,635,336	0.489
107	MYOR	2017	7,561,503	14,915,849	0.507
108	NIPS	2017	1,018,449	1,897,962	0.537
109	NRCA	2017	1,139,310	2,342,166	0.486
110	PALM	2017	1,308,784	2,849,094	0.459
111	PBID	2017	503,770,336	1,823,684	0.276
112	PBSA	2017	221,659,389	841,399,521	0.263
113	PGAS	2017	3,106,216	6,293,128	0.494
114	PICO	2017	440,555,207	720,238,957	0.612
115	POOL	2017	33,462,263	909,158,621	0.037
116	PPRE	2017	2,685,440	5,125,587	0.524
117	PRDA	2017	485,111,000	1,848,201	0.262
118	PTBA	2017	8,187,497	21,987,482	0.372
119	PTPP	2017	27,539,670	41,782,780	0.659
120	RALS	2017	1,397,577	4,891,922	0.286
121	RANC	2017	343,417,617	804,020,324	0.427
122	RICY	2017	944,179,416	1,374,444	0.687
123	ROTI	2017	1,739,467	4,559,573	0.381
124	SAME	2017	672,450,806	1,714,734	0.392
125	SCCO	2017	1,286,017	4,014,244	0.320
126	SCMA	2017	980,414,618	53,858,078	0.182
127	SDPC	2017	725,390,567	938,005,256	0.773
128	SGRO	2017	4,279,656	8,284,699	0.517
129	SIDO	2017	262,333,000	3,158,198	0.083
130	SILO	2017	1,282,754	7,596,268	0.169
131	SIMP	2017	15,216,987	33,397,766	0.456
132	SKLT	2017	328,714,435	636,284,210	0.517
133	SMAR	2017	15,824,122	27,124,101	0.583
134	SMBR	2017	1,647,477	5,060,337	0.326
135	SMGR	2017	18,524,450	48,963,502	0.378
136	SMSM	2017	615,157,000	2,443,341	0.252
137	SPMA	2017	980,123,282	2,175,660	0.450
138	SRSN	2017	237,220,555	652,726,454	0.363
139	SSIA	2017	4,374,602	8,851,436	0.494
140	SSMS	2017	5,570,625	9,623,672	0.579

Lampiran Tekanan Eksternal (lanjutan)

No	Kode Perusahaan	Tahun	Total Liabilities t	Total Assets t	LEVERAGE
141	STAR	2017	124,422,750	614,705,038	0.202
142	STTP	2017	957,660,374	2,342,432	0.409
143	SUPR	2017	8,516,658	12,610,068	0.675
144	TALF	2017	155,076,156	921,240,988	0.168
145	TBIG	2017	22,410,705	25,595,785	0.876
146	TBLA	2017	10,024,540	14,024,486	0.715
147	TCID	2017	401,942,530	2,361,807	0.170
148	TELE	2017	5,206,421	8,749,797	0.595
149	TFCO	2017	36,461,388	331,168,426	0.110
150	TGKA	2017	1,847,345	2,924,962	0.632
151	TINS	2017	5,814,816	11,876,309	0.490
152	TLKM	2017	86,354,000	198,484,000	0.435
153	TMAS	2017	1,895,433	2,918,378	0.649
154	TOPS	2017	2,438,299	3,778,039	0.645
155	TOTL	2017	2,232,994	3,243,093	0.689
156	TOTO	2017	1,132,699	2,826,490	0.401
157	TOWR	2017	11,661,666	18,763,478	0.622
158	TRIS	2017	188,736,733	544,968,319	0.346
159	TRST	2017	1,357,336	3,332,905	0.407
160	TURI	2017	2,327,069	5,464,898	0.426
161	UNIT	2017	181,126,294	426,384,622	0.425
162	UNTR	2017	34,724,168	82,262,093	0.422
163	UNVR	2017	13,733,025	18,906,413	0.726
164	VOKS	2017	1,296,044	2,110,166	0.614
165	WEGE	2017	2,883,989	4,607,728	0.626
166	WICO	2017	114,430,948	411,063,871	0.278
167	WIIM	2017	247,620,731	1,225,712	0.202
168	WIKA	2017	31,051,949	45,683,774	0.680
169	WOOD	2017	1,930,378	3,843,002	0.502
170	WSBP	2017	7,602,892	14,919,548	0.510
171	WSKT	2017	75,140,936	97,895,760	0.768
172	WTON	2017	4,320,040	7,067,976	0.611



Lampiran 9 Target Keuangan

No	Kode Perusahaan	Tahun	Laba Bersih setelah pajak t-1	Total Assets t	ROA
1	AALI	2017	2,114,299	24,935,426	0.085
2	ACES	2017	706,150,082	4,428,840	0.159
3	ACST	2017	67,555,000	5,306,479	0.013
4	ADES	2017	55,951,000	840,236,000	0.067
5	ADHI	2017	315,107,783	28,332,948	0.011
6	AGII	2017	64,287,000	6,403,543	0.010
7	AKPI	2017	52,393,857	2,745,325	0.019
8	AKRA	2017	1,046,852	16,823,208	0.062
9	ALDO	2017	25,229,505	498,701,656	0.051
10	ALKA	2017	516,167,000	305,208,703	0.002
11	AMFG	2017	260,444,000	6,267,816	0.042
12	AMIN	2017	32,251,863	360,906,218	0.089
13	ANTM	2017	64,806,188	30,014,273	0.002
14	APLI	2017	12,909,670	398,698,779	0.032
15	ARNA	2017	91,375,910	1,601,346	0.057
16	ASGR	2017	255,113,000	2,411,872	0.106
17	ASII	2017	18,302,000	295,646,000	0.062
18	ASSA	2017	62,150,984	33,073,969	0.019
19	ATIC	2017	72,077,750	3,258,019	0.022
20	AUTO	2017	483,421,000	14,762,309	0.033
21	BALI	2017	27,139,629	2,421,703	0.011
22	BATA	2017	42,231,663	855,691,231	0.049
23	BELL	2017	7,682,789	465,965,155	0.016
24	BHIT	2017	847,943,000	56,523,811	0.015
25	BIRD	2017	510,203,000	6,516,487	0.078
26	BISI	2017	336,220,000	2,622,336	0.128
27	BMTR	2017	786,540,000	27,694,734	0.028
28	BOGA	2017	9,819,166	520,241,333	0.019
29	BOLT	2017	111,662,785	1,188,798	0.094
30	BUDI	2017	38,624,000	2,939,456	0.013
31	BUVA	2017	60,225,134	3,284,333	0.018
32	CARS	2017	199,899,820	8,216,928	0.024
33	CASS	2017	296,498,093	1,907,034	0.155
34	CEKA	2017	249,697,013	1,392,636	0.179
35	CINT	2017	20,619,309	476,577,841	0.043

Lampiran Target Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Laba Bersih setelah pajak t-1	Total Assets t	ROA
36	CLEO	2017	39,262,802	660,917,775	0.059
37	CLPI	2017	63,303,365	587,699,015	0.108
38	CMNP	2017	508,516,947	10,736,908	0.047
39	CPIN	2017	2,225,402	24,522,593	0.091
40	CSAP	2017	74,636,924	5,138,259	0.015
41	CSIS	2017	6,485,106	334,893,195	0.019
42	DLTA	2017	254,509,268	1,340,842	0.190
43	DNET	2017	398,072,946	10,899,944	0.037
44	DPNS	2017	10,009,391	308,491,173	0.032
45	DPUM	2017	189,017,475	2,079,476	0.091
46	DSNG	2017	252,040,000	8,336,065	0.030
47	DVLA	2017	152,083,400	1,640,886	0.093
48	EKAD	2017	90,685,821	796,767,646	0.114
49	EMTK	2017	862,082,157	22,209,662	0.039
50	EPMT	2017	556,120,695	7,425,800	0.075
51	ERAA	2017	261,720,607	8,873,875	0.029
52	EXCL	2017	375,516,000	56,321,441	0.007
53	GDST	2017	31,704,557	1,286,954	0.025
54	GEMA	2017	30,726,622	811,103,847	0.038
55	GGRM	2017	6,672,682	66,759,930	0.100
56	GJTL	2017	626,561,000	18,191,176	0.034
57	HMSP	2017	12,762,229	43,141,063	0.296
58	HOME	2017	259,564,000	282,559,876	0.001
59	IBST	2017	125,280,564	6,355,270	0.020
60	ICBP	2017	3,631,301	31,619,514	0.115
61	ICON	2017	4,360,175	417,620,774	0.010
62	IGAR	2017	69,305,629	513,022,591	0.135
63	IMPC	2017	125,823,130	2,294,677	0.055
64	INAI	2017	35,552,975	1,213,916	0.029
65	INCI	2017	9,988,836	303,788,390	0.033
66	INDF	2017	5,266,906	87,939,488	0.060
67	INDS	2017	49,556,367	2,434,617	0.020
68	INPP	2017	181,566,742	6,667,921	0.027
69	INTD	2017	1,824,603	49,746,327	0.037
70	INTP	2017	3,644,595	28,863,676	0.126

Lampiran Target Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Laba Bersih setelah pajak t-1	Total Assets t	ROA
71	ISAT	2017	1,275,655	50,661,040	0.025
72	JECC	2017	132,423,161	1,927,985	0.069
73	JPFA	2017	2,171,608	21,088,870	0.103
74	JSMR	2017	1,803,054	79,192,772	0.023
75	JTPE	2017	79,580,165	1,015,271	0.078
76	KAEF	2017	271,597,947	6,096,148	0.045
77	KBLM	2017	21,245,022	1,235,198	0.017
78	KDSI	2017	47,127,349	1,328,291	0.035
79	KINO	2017	181,110,153	3,237,595	0.056
80	KLBF	2017	2,350,884	16,616,239	0.141
81	KPIG	2017	1,800,823	15,327,156	0.117
82	LINK	2017	818,564,000	5,766,226	0.142
83	LMSH	2017	6,252,814	161,163,426	0.039
84	LPPF	2017	2,019,705	5,427,426	0.372
85	LSIP	2017	592,769,000	9,744,381	0.061
86	LTLS	2017	115,337,000	5,769,332	0.020
87	MAIN	2017	211,960,000	4,072,245	0.052
88	MARI	2017	42,597,202	317,710,200	0.134
89	MCAS	2017	2,759,150	568,397,002	0.005
90	MDIA	2017	649,802,430	5,149,249	0.126
91	MDKI	2017	87,477,000	867,451,000	0.101
92	MERK	2017	153,842,847	847,006,544	0.182
93	META	2017	154,256,734	5,320,296	0.029
94	MFMI	2017	20,907,078	244,722,928	0.085
95	MICE	2017	9,980,088	863,182,442	0.012
96	MIDI	2017	196,043,000	4,878,115	0.040
97	MIKA	2017	720,721,429	4,712,039	0.153
98	MKNT	2017	2,297,528	968,128,268	0.002
99	MLBI	2017	982,129,000	2,510,078	0.391
100	MLIA	2017	9,039,563	5,186,685	0.002
101	MLPT	2017	130,165,598	1,870,716	0.070
102	MNCN	2017	1,482,955	15,057,291	0.098
103	MPMX	2017	410,296,000	9,740,576	0.042
104	MPOW	2017	10,500,512	332,451,085	0.032
105	MTDL	2017	322,877,000	4,271,127	0.076

Lampiran Target Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Laba Bersih setelah pajak t-1	Total Assets t	ROA
106	MTRA	2017	9,908,924	261,635,336	0.038
107	MYOR	2017	1,388,676	14,915,849	0.093
108	NIPS	2017	65,683,137	1,897,962	0.035
109	NRCA	2017	101,091,266	2,342,166	0.043
110	PALM	2017	219,099,567	2,849,094	0.077
111	PBID	2017	138,425,598	1,823,684	0.076
112	PBSA	2017	123,590,613	841,399,521	0.147
113	PGAS	2017	308,583,916	6,293,128	0.049
114	PICO	2017	13,753,451	720,238,957	0.019
115	POOL	2017	18,571,826	909,158,621	0.020
116	PPRE	2017	41,362,822	5,125,587	0.008
117	PRDA	2017	88,135,000	1,848,201	0.048
118	PTBA	2017	2,024,405	21,987,482	0.092
119	PTPP	2017	1,148,476	41,782,780	0.027
120	RALS	2017	408,479,000	4,891,922	0.084
121	RANC	2017	39,554,411	804,020,324	0.049
122	RICY	2017	14,033,426	1,374,444	0.010
123	ROTI	2017	279,777,368	4,559,573	0.061
124	SAME	2017	14,795,337	1,714,734	0.009
125	SCCO	2017	340,593,630	4,014,244	0.085
126	SCMA	2017	1,511,144	53,858,078	0.281
127	SDPC	2017	11,105,831	938,005,256	0.012
128	SGRO	2017	459,356,119	8,284,699	0.055
129	SIDO	2017	480,525,000	3,158,198	0.152
130	SILO	2017	98,702,000	7,596,268	0.013
131	SIMP	2017	609,794	33,397,766	0.018
132	SKLT	2017	20,646,121	636,284,210	0.032
133	SMAR	2017	2,599,539	27,124,101	0.096
134	SMBR	2017	259,090,525	5,060,337	0.051
135	SMGR	2017	4,535,036	48,963,502	0.093
136	SMSM	2017	502,192,000	2,443,341	0.206
137	SPMA	2017	81,063,430	2,175,660	0.037
138	SRSN	2017	11,056,051	652,726,454	0.017
139	SSIA	2017	100,854,847	8,851,436	0.011
140	SSMS	2017	591,658,772	9,623,672	0.061

Lampiran Target Keuangan (Lanjutan)

No	Kode Perusahaan	Tahun	Laba Bersih setelah pajak t-1	Total Assets t	ROA
141	STAR	2017	462,555,307	614,705,038	0.752
142	STTP	2017	174,176,717	2,342,432	0.074
143	SUPR	2017	312,457	12,610,068	0.025
144	TALF	2017	30,137,707	921,240,988	0.033
145	TBIG	2017	723,213	25,595,785	0.028
146	TBLA	2017	621,011	14,024,486	0.044
147	TCID	2017	162,059,596	2,361,807	0.069
148	TELE	2017	468,878,000	8,749,797	0.054
149	TFCO	2017	6,227,268	331,168,426	0.019
150	TGKA	2017	211,153,019	2,924,962	0.072
151	TINS	2017	283,049	11,876,309	0.024
152	TLKM	2017	29,172,000	198,484,000	0.147
153	TMAS	2017	231,521,148	2,918,378	0.079
154	TOPS	2017	201,341,139	3,778,039	0.053
155	TOTL	2017	221,287,384	3,243,093	0.068
156	TOTO	2017	168,564,583	2,826,490	0.060
157	TOWR	2017	1,764,787	18,763,478	0.094
158	TRIS	2017	25,213,015	544,968,319	0.046
159	TRST	2017	33,794,866	3,332,905	0.010
160	TURI	2017	552,456	5,464,898	0.101
161	UNIT	2017	860,755	426,384,622	0.002
162	UNTR	2017	5,104,477	82,262,093	0.062
163	UNVR	2017	6,390,672	18,906,413	0.338
164	VOKS	2017	160,045,873	2,110,166	0.076
165	WEGE	2017	143,226,486	4,607,728	0.031
166	WICO	2017	3,289,390	411,063,871	0.008
167	WIIM	2017	106,290,306	1,225,712	0.087
168	WIKA	2017	1,211,029	45,683,774	0.027
169	WOOD	2017	141,081,224	3,843,002	0.037
170	WSBP	2017	634,819,000	14,919,548	0.043
171	WSKT	2017	1,813,068	97,895,760	0.019
172	WTON	2017	282,148,079	7,067,976	0.040

**Lampiran 10 Innefective Monitoring**

No	Kode Perusahaan	Tahun	Jumlah Dewan Komisaris Independen	Total Dewan Komisaris	<i>Innefective Monitoring</i>
1	AALI	2017	2	5	0.400
2	ACES	2017	2	4	0.500
3	ACST	2017	1	3	0.333
4	ADES	2017	1	3	0.333
5	ADHI	2017	2	6	0.333
6	AGII	2017	2	6	0.333
7	AKPI	2017	2	6	0.333
8	AKRA	2017	1	3	0.333
9	ALDO	2017	1	3	0.333
10	ALKA	2017	1	3	0.333
11	AMFG	2017	2	6	0.333
12	AMIN	2017	1	2	0.500
13	ANTM	2017	1	6	0.167
14	APLI	2017	1	3	0.333
15	ARNA	2017	2	4	0.500
16	ASGR	2017	2	4	0.500
17	ASII	2017	4	12	0.333
18	ASSA	2017	1	3	0.333
19	ATIC	2017	1	3	0.333
20	AUTO	2017	3	8	0.375
21	BALI	2017	1	3	0.333
22	BATA	2017	2	4	0.500
23	BELL	2017	1	3	0.333
24	BHIT	2017	2	6	0.333
25	BIRD	2017	3	8	0.375
26	BISI	2017	1	3	0.333
27	BMTR	2017	3	4	0.750
28	BOGA	2017	1	3	0.333
29	BOLT	2017	1	3	0.333
30	BUDI	2017	1	3	0.333
31	BUVA	2017	2	6	0.333
32	CARS	2017	1	3	0.333
33	CASS	2017	3	6	0.500
34	CEKA	2017	1	3	0.333
35	CINT	2017	1	2	0.500

**Lampiran *Innefective Monitoring* (lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah Dewan Komisaris Independen	Total Dewan Komisaris	<i>Innefective Monitoring</i>
36	CLEO	2017	1	3	0.333
37	CLPI	2017	1	3	0.333
38	CMNP	2017	1	3	0.333
39	CPIN	2017	1	3	0.333
40	CSAP	2017	2	6	0.333
41	CSIS	2017	1	3	0.333
42	DLTA	2017	2	5	0.400
43	DNET	2017	3	7	0.429
44	DPNS	2017	1	3	0.333
45	DPUM	2017	1	3	0.333
46	DSNG	2017	3	10	0.300
47	DVLA	2017	3	7	0.429
48	EKAD	2017	1	2	0.500
49	EMTK	2017	3	8	0.375
50	EPMT	2017	1	4	0.250
51	ERAA	2017	1	3	0.333
52	EXCL	2017	3	9	0.333
53	GDST	2017	1	2	0.500
54	GEMA	2017	1	3	0.333
55	GGRM	2017	1	3	0.333
56	GJTL	2017	3	8	0.375
57	HMSP	2017	2	5	0.400
58	HOME	2017	1	3	0.333
59	IBST	2017	2	3	0.667
60	ICBP	2017	3	6	0.500
61	ICON	2017	1	3	0.333
62	IGAR	2017	1	3	0.333
63	IMPC	2017	1	2	0.500
64	INAI	2017	1	4	0.250
65	INCI	2017	1	3	0.333
66	INDF	2017	3	8	0.375
67	INDS	2017	1	3	0.333
68	INPP	2017	2	4	0.500
69	INTD	2017	1	3	0.333
70	INTP	2017	3	7	0.429

**Lampiran *Innefective Monitoring* (lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah Dewan Komisaris Independen	Total Dewan Komisaris	<i>Innefective Monitoring</i>
71	ISAT	2017	3	10	0.300
72	JECC	2017	2	3	0.667
73	JPFA	2017	3	6	0.500
74	JSMR	2017	2	6	0.333
75	JTPE	2017	1	3	0.333
76	KAEF	2017	2	5	0.400
77	KBLM	2017	1	4	0.250
78	KDSI	2017	2	4	0.500
79	KINO	2017	2	4	0.500
80	KLBF	2017	3	7	0.429
81	KPIG	2017	2	5	0.400
82	LINK	2017	2	5	0.400
83	LMSH	2017	1	3	0.333
84	LPPF	2017	3	9	0.333
85	LSIP	2017	2	6	0.333
86	LTLS	2017	3	6	0.500
87	MAIN	2017	3	5	0.600
88	MARI	2017	1	3	0.333
89	MCAS	2017	1	3	0.333
90	MDIA	2017	2	5	0.400
91	MDKI	2017	2	5	0.400
92	MERK	2017	1	3	0.333
93	META	2017	2	3	0.667
94	MFMI	2017	1	3	0.333
95	MICE	2017	1	3	0.333
96	MIDI	2017	1	3	0.333
97	MIKA	2017	1	4	0.250
98	MKNT	2017	1	3	0.333
99	MLBI	2017	3	6	0.500
100	MLIA	2017	2	5	0.400
101	MLPT	2017	2	4	0.500
102	MNCN	2017	1	3	0.333
103	MPMX	2017	2	6	0.333
104	MPOW	2017	1	3	0.333
105	MTDL	2017	1	3	0.333



**Lampiran Innefective Monitoring (lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah Dewan Komisaris Independen	Total Dewan Komisaris	<i>Innefective Monitoring</i>
106	MTRA	2017	1	3	0.333
107	MYOR	2017	1	5	0.200
108	NIPS	2017	1	3	0.333
109	NRCA	2017	2	4	0.500
110	PALM	2017	3	5	0.600
111	PBID	2017	1	2	0.500
112	PBSA	2017	1	3	0.333
113	PGAS	2017	2	6	0.333
114	PICO	2017	1	3	0.333
115	POOL	2017	1	2	0.500
116	PPRE	2017	1	3	0.333
117	PRDA	2017	2	5	0.400
118	PTBA	2017	3	8	0.375
119	PTPP	2017	2	6	0.333
120	RALS	2017	2	5	0.400
121	RANC	2017	1	3	0.333
122	RICY	2017	1	3	0.333
123	ROTI	2017	1	4	0.250
124	SAME	2017	1	4	0.250
125	SCCO	2017	1	3	0.333
126	SCMA	2017	2	5	0.400
127	SDPC	2017	2	4	0.500
128	SGRO	2017	1	3	0.333
129	SIDO	2017	1	3	0.333
130	SILO	2017	3	9	0.333
131	SIMP	2017	2	6	0.333
132	SKLT	2017	1	3	0.333
133	SMAR	2017	4	7	0.571
134	SMBR	2017	1	5	0.200
135	SMGR	2017	2	7	0.286
136	SMSM	2017	1	2	0.500
137	SPMA	2017	3	5	0.600
138	SRSN	2017	3	8	0.375
139	SSIA	2017	2	6	0.333
140	SSMS	2017	1	3	0.333

**Lampiran Innefective Monitoring (lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah Dewan Komisaris Independen	Total Dewan Komisaris	<i>Innefective Monitoring</i>
141	STAR	2017	1	3	0.333
142	STTP	2017	1	3	0.333
143	SUPR	2017	2	5	0.400
144	TALF	2017	1	3	0.333
145	TBIG	2017	2	4	0.500
146	TBLA	2017	1	2	0.500
147	TCID	2017	3	6	0.500
148	TELE	2017	2	5	0.400
149	TFCO	2017	1	5	0.200
150	TGKA	2017	3	6	0.500
151	TINS	2017	2	5	0.400
152	TLKM	2017	4	7	0.571
153	TMAS	2017	1	3	0.333
154	TOPS	2017	1	3	0.333
155	TOTL	2017	2	6	0.333
156	TOTO	2017	2	5	0.400
157	TOWR	2017	1	3	0.333
158	TRIS	2017	1	3	0.333
159	TRST	2017	1	4	0.250
160	TURI	2017	2	5	0.400
161	UNIT	2017	1	2	0.500
162	UNTR	2017	2	6	0.333
163	UNVR	2017	4	5	0.800
164	VOKS	2017	3	6	0.500
165	WEGE	2017	2	4	0.500
166	WICO	2017	2	5	0.400
167	WIIM	2017	1	3	0.333
168	WIKA	2017	2	6	0.333
169	WOOD	2017	2	4	0.500
170	WSBP	2017	2	4	0.500
171	WSKT	2017	2	6	0.333
172	WTON	2017	3	6	0.500

Lampiran 11 Kepemilikan Institusi

No	Kode Perusahaan	Tahun	Saham yang dimiliki institusi lain	Saham yang beredar	kepemilikan institusi
1	AALI	2017	1,533,591,663	1,924,688,333	0.797
2	ACES	2017	5,562,664,800	17,150,000,000	0.324
3	ACST	2017	350,700,000	700,000,000	0.501
4	ADES	2017	539,896,713	589,896,800	0.915
5	ADHI	2017	2,924,481,865	3,560,849,376	0.821
6	AGII	2017	2,825,792,563	3,066,660,000	0.921
7	AKPI	2017	476,175,852	680,000,000	0.700
8	AKRA	2017	2,342,456,120	4,006,329,420	0.585
9	ALDO	2017	321,230,769	550,000,000	0.584
10	ALKA	2017	474,103,140	507,665,055	0.934
11	AMFG	2017	406,918,400	434,000,000	0.938
12	AMIN	2017	613,200,000	1,080,000,000	0.568
13	ANTM	2017	15,619,999,999	24,030,764,725	0.650
14	APLI	2017	801,304,000	1,362,671,400	0.588
15	ARNA	2017	4,008,837,187	7,341,430,976	0.546
16	ASGR	2017	312,027,920	1,348,780,500	0.231
17	ASII	2017	20,304,445,040	40,483,553,140	0.502
18	ASSA	2017	1,503,351,100	3,397,500,000	0.442
19	ATIC	2017	1,487,328,259	1,875,010,000	0.793
20	AUTO	2017	3,855,786,337	4,819,733,000	0.800
21	BALI	2017	2,548,950,000	3,634,456,700	0.701
22	BATA	2017	1,132,358,500	1,300,000,000	0.871
23	BELL	2017	1,150,000,000	1,450,000,000	0.793
24	BHIT	2017	27,181,136,129	47,346,664,121	0.574
25	BIRD	2017	930,000,000	2,502,100,000	0.372
26	BISI	2017	1,622,344,000	3,000,000,000	0.541
27	BMTR	2017	7,504,327,500	13,845,335,622	0.542
28	BOGA	2017	3,554,706,300	3,802,865,850	0.935
29	BOLT	2017	1,350,000,000	2,343,750,000	0.576
30	BUDI	2017	2,402,568,831	4,498,997,362	0.534
31	BUVA	2017	1,690,029,856	3,405,634,600	0.496
32	CARS	2017	1,075,085,013	1,368,734,910	0.785
33	CASS	2017	1,773,925,050	2,086,950,000	0.850
34	CEKA	2017	517,771,000	595,000,000	0.870
35	CINT	2017	678,400,000	1,000,000,000	0.678

Lampiran Kepemilikan Institusi (lanjutan)

No	Kode Perusahaan	Tahun	Saham yang dimiliki institusi lain	Saham yang beredar	kepemilikan institusi
36	CLEO	2017	1,750,000,000	2,200,000,000	0.795
37	CLPI	2017	178,993,585	306,338,500	0.584
38	CMNP	2017	2,559,259,694	3,345,831,944	0.765
39	CPIN	2017	16,267,261,060	16,398,000,000	0.992
40	CSAP	2017	2,870,459,424	4,053,052,920	0.708
41	CSIS	2017	1,100,000,000	1,307,000,000	0.842
42	DLTA	2017	677,261,850	800,659,050	0.846
43	DNET	2017	13,840,209,423	14,184,000,000	0.976
44	DPNS	2017	198,235,982	331,129,952	0.599
45	DPUM	2017	2,107,284,500	4,164,540,000	0.506
46	DSNG	2017	8,109,507,450	10,599,842,400	0.765
47	DVLA	2017	1,050,198,772	1,120,000,000	0.938
48	EKAD	2017	536,712,320	698,775,000	0.768
49	EMTK	2017	1,538,550,100	5,640,032,442	0.273
50	EPMT	2017	2,486,531,520	2,708,640,000	0.918
51	ERAA	2017	1,738,996,040	2,900,000,000	0.600
52	EXCL	2017	7,092,656,612	1,068,796,043,324	0.007
53	GDST	2017	881,310,300	8,200,000,000	0.107
54	GEMA	2017	251,849,500	320,000,000	0.787
55	GGRM	2017	1,831,731,776	1,924,088,000	0.952
56	GJTL	2017	2,077,302,463	3,484,408,600	0.596
57	HMSP	2017	115,012,225,282	116,318,076,900	0.989
58	HOME	2017	1,720,790,400	2,266,550,488	0.759
59	IBST	2017	1,349,693,323	1,350,904,927	0.999
60	ICBP	2017	9,391,678,000	11,661,908,000	0.805
61	ICON	2017	423,040,950	1,089,750,000	0.388
62	IGAR	2017	824,612,420	972,204,500	0.848
63	IMPC	2017	4,459,797,154	4,833,500,000	0.923
64	INAI	2017	460,050,900	633,600,000	0.726
65	INCI	2017	3,973,695	181,035,556	0.022
66	INDF	2017	559,891,032	570,153,800	0.982
67	INDS	2017	578,210,207	656,249,710	0.881
68	INPP	2017	10,930,474,064	11,181,971,732	0.978
69	INTD	2017	347,994,500	591,828,000	0.588
70	INTP	2017	207,024,374	214,046,949	0.967

Lampiran Kepemilikan Institusi (lanjutan)

No	Kode Perusahaan	Tahun	Saham yang dimiliki institusi lain	Saham yang beredar	kepemilikan institusi
71	ISAT	2017	5,418,861,154	5,433,933,500	0.997
72	JECC	2017	50,400,000	600,000,000	0.084
73	JPFA	2017	7,186,031,335	11,386,157,970	0.631
74	JSMR	2017	7,159,725,200	7,257,871,200	0.986
75	JTPE	2017	1,175,629,900	1,713,012,500	0.686
76	KAEF	2017	4,999,999,999	5,554,000,000	0.900
77	KBLM	2017	925,467,200	1,064,000,000	0.870
78	KDSI	2017	322,000,500	405,000,000	0.795
79	KINO	2017	1,145,913,500	1,428,571,500	0.802
80	KLBF	2017	45,362,220,608	46,875,122,110	0.968
81	KPIG	2017	3,498,517,610	7,407,912,279	0.472
82	LINK	2017	2,046,845,384	3,042,649,384	0.673
83	LMSH	2017	30,927,000	96,000,000	0.322
84	LPPF	2017	509,992,000	2,917,918,080	0.175
85	LSIP	2017	4,065,995,300	6,819,963,965	0.596
86	LTLS	2017	1,232,756,824	1,560,000,000	0.790
87	MAIN	2017	1,902,032,508	2,238,750,000	0.850
88	MARI	2017	329,729,460	525,264,400	0.628
89	MCAS	2017	731,247,900	867,933,300	0.843
90	MDIA	2017	29,157,844,500	39,215,538,400	0.744
91	MDKI	2017	1,349,331,400	1,807,250,000	0.747
92	MERK	2017	417,540,800	448,000,000	0.932
93	META	2017	7,356,495,301	15,235,671,880	0.483
94	MFMI	2017	706,425,400	757,581,000	0.932
95	MICE	2017	43,110,000,000	60,000,000,000	0.719
96	MIDI	2017	2,825,563,100	2,882,353,000	0.980
97	MIKA	2017	11,941,470,700	14,550,736,000	0.821
98	MKNT	2017	4,932,852,790	5,000,000,000	0.987
99	MLBI	2017	2,066,383,500	2,107,000,000	0.981
100	MLIA	2017	889,685,722	1,323,000,000	0.672
101	MLPT	2017	1,870,068,700	1,875,000,000	0.997
102	MNCN	2017	8,317,864,952	14,276,103,500	0.583
103	MPMX	2017	4,060,043,643	4,462,963,276	0.910
104	MPOW	2017	472,233,641	816,997,053	0.578
105	MTDL	2017	1,280,277,183	2,455,376,917	0.521

Lampiran Kepemilikan Institusi (lanjutan)

No	Kode Perusahaan	Tahun	Saham yang dimiliki institusi lain	Saham yang beredar	kepemilikan institusi
106	MTRA	2017	640,940,900	769,999,710	0.832
107	MYOR	2017	15,207,471,425	22,358,699,725	0.680
108	NIPS	2017	1,226,939,582	1,635,333,332	0.750
109	NRCA	2017	218,913,422	306,087,000	0.715
110	PALM	2017	6,339,109,910	7,119,540,356	0.890
111	PBID	2017	1,454,529,300	1,875,000,000	0.776
112	PBSA	2017	1,481,207,000	1,500,000,000	0.987
113	PGAS	2017	13,807,963,068	24,241,508,196	0.570
114	PICO	2017	534,338,000	568,375,000	0.940
115	POOL	2017	684,008,964	2,250,168,464	0.304
116	PPRE	2017	7,871,480,000	10,224,271,000	0.770
117	PRDA	2017	922,164,700	937,500,000	0.984
118	PTBA	2017	533,109,439	2,304,131,850	0.231
119	PTPP	2017	1,852,272,520	6,199,897,354	0.299
120	RALS	2017	4,640,074,400	7,096,000,000	0.654
121	RANC	2017	1,328,964,020	1,564,487,500	0.849
122	RICY	2017	232,297,500	641,717,510	0.362
123	ROTI	2017	6,123,386,701	6,186,488,888	0.990
124	SAME	2017	913,000,000	5,900,000,000	0.155
125	SCCO	2017	171,065,947	205,583,400	0.832
126	SCMA	2017	14,610,693,801	14,621,367,400	0.999
127	SDPC	2017	1,175,780,184	1,274,000,000	0.923
128	SGRO	2017	1,814,400,000	1,890,000,000	0.960
129	SIDO	2017	12,150,000,000	15,000,000,000	0.810
130	SILO	2017	1,620,450,513	1,625,765,625	0.997
131	SIMP	2017	14,816,150,000	15,501,310,000	0.956
132	SKLT	2017	675,432,300	690,740,500	0.978
133	SMAR	2017	2,869,576,271	2,872,193,366	0.999
134	SMBR	2017	2,250,397,748	2,424,797,283	0.928
135	SMGR	2017	5,813,153,881	5,931,520,000	0.980
136	SMSM	2017	4,824,213,868	5,758,675,440	0.838
137	SPMA	2017	1,970,558,357	2,114,570,958	0.932
138	SRSN	2017	2,246,122,194	6,020,000,000	0.373
139	SSIA	2017	1,135,569,376	4,705,249,440	0.241
140	SSMS	2017	6,344,113,500	9,525,000,000	0.666

Lampiran Kepemilikan Institusi (lanjutan)

No	Kode Perusahaan	Tahun	Saham yang dimiliki institusi lain	Saham yang beredar	kepemilikan institusi
141	STAR	2017	1,957,425,000	4,800,000,602	0.408
142	STTP	2017	743,600,500	1,310,000,000	0.568
143	SUPR	2017	781,613,422	1,137,579,698	0.687
144	TALF	2017	1,345,732,400	1,353,435,000	0.994
145	TBIG	2017	4,444,118,431	4,531,399,889	0.981
146	TBLA	2017	4,906,833,721	5,342,098,939	0.919
147	TCID	2017	173,487,213	201,066,667	0.863
148	TELE	2017	7,110,029,464	7,310,927,965	0.973
149	TFCO	2017	3,243,076,400	4,823,076,400	0.672
150	TGKA	2017	904,068	918,493	0.984
151	TINS	2017	6,542,690,263	7,447,753,454	0.878
152	TLKM	2017	46,890,567,548	47,459,863,040	0.988
153	TMAS	2017	1,061,354,573	1,141,030,000	0.930
154	TOPS	2017	5,652,042,500	6,666,000,000	0.848
155	TOTL	2017	877,532,940	1,205,973,760	0.728
156	TOTO	2017	5,624,400,000	10,320,000,000	0.545
157	TOWR	2017	10,022,869,108	10,202,925,000	0.982
158	TRIS	2017	700,000,000	1,055,571,802	0.663
159	TRST	2017	1,622,167,825	2,808,000,000	0.578
160	TURI	2017	4,857,678,377	5,580,000,000	0.871
161	UNIT	2017	22,173,175	75,422,200	0.294
162	UNTR	2017	3,690,702,979	3,730,135,136	0.989
163	UNVR	2017	7,555,834,685	7,630,000,000	0.990
164	VOKS	2017	2,649,910,210	4,155,602,595	0.638
165	WEGE	2017	1,894,770,400	9,572,000,000	0.198
166	WICO	2017	1,111,507,852	1,268,950,977	0.876
167	WIIM	2017	108,000,000	2,099,873,760	0.051
168	WIKA	2017	8,113,610,206	8,969,951,372	0.905
169	WOOD	2017	5,991,040,000	6,250,000,000	0.959
170	WSBP	2017	17,629,975,738	26,361,157,534	0.669
171	WSKT	2017	11,023,175,554	13,573,902,600	0.812
172	WTON	2017	1,333,546,903	3,022,985,649	0.441

**Lampiran 12 Frequent Number of CEO's picture**

No	Kode Perusahaan	Tahun	Jumlah foto CEO	No	Kode Perusahaan	Tahun	Jumlah foto CEO
1	AALI	2017	3	36	CLEO	2017	5
2	ACES	2017	3	37	CLPI	2017	2
3	ACST	2017	3	38	CMNP	2017	1
4	ADES	2017	0	39	CPIN	2017	1
5	ADHI	2017	3	40	CSAP	2017	1
6	AGII	2017	3	41	CSIS	2017	3
7	AKPI	2017	0	42	DLTA	2017	1
8	AKRA	2017	3	43	DNET	2017	3
9	ALDO	2017	2	44	DPNS	2017	1
10	ALKA	2017	1	45	DPUM	2017	2
11	AMFG	2017	3	46	DSNG	2017	2
12	AMIN	2017	2	47	DVLA	2017	4
13	ANTM	2017	3	48	EKAD	2017	0
14	APLI	2017	2	49	EMTK	2017	2
15	ARNA	2017	2	50	EPMT	2017	2
16	ASGR	2017	3	51	ERAA	2017	2
17	ASII	2017	3	52	EXCL	2017	2
18	ASSA	2017	4	53	GDST	2017	2
19	ATIC	2017	1	54	GEMA	2017	3
20	AUTO	2017	3	55	GGRM	2017	1
21	BALI	2017	3	56	GJTL	2017	2
22	BATA	2017	3	57	HMSP	2017	2
23	BELL	2017	2	58	HOME	2017	2
24	BHIT	2017	2	59	IBST	2017	3
25	BIRD	2017	3	60	ICBP	2017	3
26	BISI	2017	1	61	ICON	2017	1
27	BMTR	2017	2	62	IGAR	2017	3
28	BOGA	2017	2	63	IMPC	2017	3
29	BOLT	2017	4	64	INAI	2017	2
30	BUDI	2017	2	65	INCI	2017	2
31	BUVA	2017	3	66	INDF	2017	3
32	CARS	2017	3	67	INDS	2017	1
33	CASS	2017	2	68	INPP	2017	1
34	CEKA	2017	3	69	INTD	2017	1
35	CINT	2017	4	70	INTP	2017	2



**Lampiran Frequent Number of CEO's picture (Lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah foto CEO	No	Kode Perusahaan	Tahun	Jumlah foto CEO
71	ISAT	2017	2	106	MTRA	2017	2
72	JECC	2017	1	107	MYOR	2017	1
73	JPFA	2017	3	108	NIPS	2017	1
74	JSMR	2017	1	109	NRCA	2017	2
75	JTPE	2017	1	110	PALM	2017	1
76	KAEF	2017	2	111	PBID	2017	2
77	KBLM	2017	2	112	PBSA	2017	3
78	KDSI	2017	2	113	PGAS	2017	2
79	KINO	2017	3	114	PICO	2017	1
80	KLBF	2017	3	115	POOL	2017	1
81	KPIG	2017	3	116	PPRE	2017	3
82	LINK	2017	2	117	PRDA	2017	3
83	LMSH	2017	1	118	PTBA	2017	3
84	LPPF	2017	2	119	PTPP	2017	3
85	LSIP	2017	2	120	RALS	2017	3
86	LTLS	2017	3	121	RANC	2017	2
87	MAIN	2017	2	122	RICY	2017	1
88	MARI	2017	2	123	ROTI	2017	2
89	MCAS	2017	2	124	SAME	2017	2
90	MDIA	2017	4	125	SCCO	2017	2
91	MDKI	2017	3	126	SCMA	2017	2
92	MERK	2017	3	127	SDPC	2017	2
93	META	2017	2	128	SGRO	2017	2
94	MFMI	2017	3	129	SIDO	2017	2
95	MICE	2017	1	130	SILO	2017	2
96	MIDI	2017	2	131	SIMP	2017	2
97	MIKA	2017	3	132	SKLT	2017	3
98	MKNT	2017	3	133	SMAR	2017	2
99	MLBI	2017	3	134	SMBR	2017	2
100	MLIA	2017	1	135	SMGR	2017	2
101	MLPT	2017	2	136	SMSM	2017	1
102	MNCN	2017	5	137	SPMA	2017	2
103	MPMX	2017	2	138	SRSN	2017	2
104	MPOW	2017	4	139	SSIA	2017	3
105	MTDL	2017	2	140	SSMS	2017	3

**Lampiran *Frequent Number of CEO's picture* (Lanjutan)**

No	Kode Perusahaan	Tahun	Jumlah foto CEO
141	STAR	2017	0
142	STTP	2017	3
143	SUPR	2017	3
144	TALF	2017	1
145	TBIG	2017	3
146	TBLA	2017	1
147	TCID	2017	2
148	TELE	2017	2
149	TFCO	2017	1
150	TGKA	2017	3
151	TINS	2017	2
152	TLKM	2017	3
153	TMAS	2017	2
154	TOPS	2017	2
155	TOTL	2017	3
156	TOTO	2017	1
157	TOWR	2017	3
158	TRIS	2017	2
159	TRST	2017	2
160	TURI	2017	2
161	UNIT	2017	0
162	UNTR	2017	3
163	UNVR	2017	3
164	VOKS	2017	2
165	WEGE	2017	3
166	WICO	2017	2
167	WIIM	2017	3
168	WIKA	2017	3
169	WOOD	2017	2
170	WSBP	2017	3
171	WSKT	2017	2
172	WTON	2017	2

Lampiran 13 Spesialisasi Audit

No	Kode Perusahaan	Tahun	Spesialisasi Audit (dengan variabel Dummy)	No	Kode Perusahaan	Tahun	Spesialisasi Audit (dengan variabel Dummy)
1	AALI	2017	1	36	CLEO	2017	0
2	ACES	2017	1	37	CLPI	2017	1
3	ACST	2017	0	38	CMNP	2017	0
4	ADES	2017	0	39	CPIN	2017	0
5	ADHI	2017	0	40	CSAP	2017	1
6	AGII	2017	0	41	CSIS	2017	1
7	AKPI	2017	0	42	DLTA	2017	0
8	AKRA	2017	1	43	DNET	2017	1
9	ALDO	2017	0	44	DPNS	2017	0
10	ALKA	2017	0	45	DPUM	2017	0
11	AMFG	2017	0	46	DSNG	2017	1
12	AMIN	2017	0	47	DVLA	2017	0
13	ANTM	2017	1	48	EKAD	2017	1
14	APLI	2017	0	49	EMTK	2017	1
15	ARNA	2017	0	50	EPMT	2017	1
16	ASGR	2017	0	51	ERAA	2017	1
17	ASII	2017	0	52	EXCL	2017	0
18	ASSA	2017	1	53	GDST	2017	0
19	ATIC	2017	0	54	GEMA	2017	0
20	AUTO	2017	0	55	GGRM	2017	0
21	BALI	2017	1	56	GJTL	2017	0
22	BATA	2017	0	57	HMSP	2017	0
23	BELL	2017	0	58	HOME	2017	0
24	BHIT	2017	0	59	IBST	2017	0
25	BIRD	2017	0	60	ICBP	2017	0
26	BISI	2017	0	61	ICON	2017	0
27	BMTR	2017	0	62	IGAR	2017	0
28	BOGA	2017	0	63	IMPC	2017	0
29	BOLT	2017	0	64	INAI	2017	0
30	BUDI	2017	0	65	INCI	2017	1
31	BUVA	2017	1	66	INDF	2017	0
32	CARS	2017	1	67	INDS	2017	0
33	CASS	2017	1	68	INPP	2017	0
34	CEKA	2017	0	69	INTD	2017	0
35	CINT	2017	0	70	INTP	2017	0

Lampiran Spesialisasi Audit (Lanjutan)

No	Kode Perusahaan	Tahun	Spesialisasi Audit (dengan variabel Dummy)	No	Kode Perusahaan	Tahun	Spesialisasi Audit (dengan variabel Dummy)
71	ISAT	2017	0	106	MTRA	2017	0
72	JECC	2017	0	107	MYOR	2017	0
73	JPFA	2017	0	108	NIPS	2017	0
74	JSMR	2017	1	109	NRCA	2017	1
75	JTPE	2017	0	110	PALM	2017	0
76	KAEF	2017	0	111	PBID	2017	0
77	KBLM	2017	1	112	PBSA	2017	0
78	KDSI	2017	0	113	PGAS	2017	0
79	KINO	2017	0	114	PICO	2017	0
80	KLBF	2017	0	115	POOL	2017	0
81	KPIG	2017	0	116	PPRE	2017	0
82	LINK	2017	1	117	PRDA	2017	0
83	LMSH	2017	0	118	PTBA	2017	0
84	LPPF	2017	0	119	PTPP	2017	1
85	LSIP	2017	0	120	RALS	2017	1
86	LTLS	2017	1	121	RANC	2017	0
87	MAIN	2017	0	122	RICY	2017	0
88	MARI	2017	0	123	ROTI	2017	0
89	MCAS	2017	0	124	SAME	2017	0
90	MDIA	2017	0	125	SCCO	2017	1
91	MDKI	2017	0	126	SCMA	2017	0
92	MERK	2017	0	127	SDPC	2017	0
93	META	2017	0	128	SGRO	2017	0
94	MFMI	2017	0	129	SIDO	2017	0
95	MICE	2017	0	130	SILO	2017	1
96	MIDI	2017	1	131	SIMP	2017	0
97	MIKA	2017	0	132	SKLT	2017	0
98	MKNT	2017	0	133	SMAR	2017	0
99	MLBI	2017	0	134	SMBR	2017	0
100	MLIA	2017	0	135	SMGR	2017	0
101	MLPT	2017	1	136	SMSM	2017	0
102	MNCN	2017	0	137	SPMA	2017	0
103	MPMX	2017	0	138	SRSN	2017	0
104	MPOW	2017	0	139	SSIA	2017	1
105	MTDL	2017	1	140	SSMS	2017	0

Lampiran Spesialisasi Audit (Lanjutan)

No	Kode Perusahaan	Tahun	Spesialisasi Audit (dengan variabel Dummy)
141	STAR	2017	0
142	STTP	2017	0
143	SUPR	2017	1
144	TALF	2017	0
145	TBIG	2017	0
146	TBLA	2017	0
147	TCID	2017	0
148	TELE	2017	0
149	TFCO	2017	0
150	TGKA	2017	1
151	TINS	2017	1
152	TLKM	2017	1
153	TMAS	2017	1
154	TOPS	2017	1
155	TOTL	2017	0
156	TOTO	2017	0
157	TOWR	2017	1
158	TRIS	2017	0
159	TRST	2017	0
160	TURI	2017	0
161	UNIT	2017	0
162	UNTR	2017	0
163	UNVR	2017	0
164	VOKS	2017	0
165	WEGE	2017	0
166	WICO	2017	1
167	WIIM	2017	0
168	WIKA	2017	1
169	WOOD	2017	0
170	WSBP	2017	0
171	WSKT	2017	1
172	WTON	2017	0

**Lampiran 14 Perhitungan *Fraud* dengan rumus *Beneish M-Score***

No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI
1	AALI	2017	0.780	0.574	0.408	1.093
2	ACES	2017	2.440	0.527	0.383	1.074
3	ACST	2017	1.025	0.535	0.481	1.505
4	ADES	2017	0.924	0.508	0.340	0.818
5	ADHI	2017	0.675	0.392	0.319	1.222
6	AGII	2017	1.158	0.533	0.503	0.993
7	AKPI	2017	1.114	0.667	0.481	0.900
8	AKRA	2017	0.803	0.637	0.372	1.072
9	ALDO	2017	0.912	0.526	0.850	0.949
10	ALKA	2017	5.646	0.604	0.018	1.497
11	AMFG	2017	0.905	0.736	0.353	0.931
12	AMIN	2017	0.639	0.502	0.357	1.028
13	ANTM	2017	0.771	0.380	0.437	1.239
14	APLI	2017	1.138	0.643	0.342	0.982
15	ARNA	2017	0.915	0.492	0.257	1.022
16	ASGR	2017	1.153	0.722	0.326	1.288
17	ASII	2017	1.082	0.517	0.416	1.015
18	ASSA	2017	0.919	0.501	0.692	0.960
19	ATIC	2017	1.044	0.491	0.395	0.951
20	AUTO	2017	0.969	0.589	0.393	0.944
21	BALI	2017	0.622	0.506	0.553	1.121
22	BATA	2017	0.957	0.496	0.510	0.869
23	BELL	2017	0.911	0.486	0.341	0.956
24	BHIT	2017	0.911	0.496	0.374	0.939
25	BIRD	2017	1.011	0.557	0.271	0.782
26	BISI	2017	0.647	0.602	0.452	1.113
27	BMTR	2017	0.927	0.437	0.337	0.924
28	BOGA	2017	2.297	0.407	0.337	0.791
29	BOLT	2017	1.438	0.539	0.256	0.889
30	BUDI	2017	1.197	0.424	0.287	0.908
31	BUVA	2017	0.914	0.501	0.451	0.950
32	CARS	2017	1.359	3.842	0.348	0.931
33	CASS	2017	0.929	0.525	1.006	1.011
34	CEKA	2017	0.913	7.072	0.748	0.923
35	CINT	2017	0.662	0.465	0.450	1.019

No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI
36	CLEO	2017	1.366	0.434	0.674	1.046
37	CLPI	2017	1.041	0.665	0.504	0.815
38	CMNP	2017	0.870	0.656	0.384	1.122
39	CPIN	2017	0.726	0.710	0.620	1.151
40	CSAP	2017	0.953	0.526	0.390	1.072
41	CSIS	2017	1.092	0.463	1.292	0.585
42	DLTA	2017	0.903	0.499	0.299	0.895
43	DNET	2017	1.308	0.528	0.320	2.219
44	DPNS	2017	1.479	0.601	0.413	0.856
45	DPUM	2017	0.837	0.584	0.926	1.182
46	DSNG	2017	0.817	0.389	0.415	1.187
47	DVLA	2017	0.879	0.514	0.452	0.968
48	EKAD	2017	0.908	0.613	0.646	1.010
49	EMTK	2017	0.897	0.614	0.409	0.919
50	EPMT	2017	0.983	0.559	0.327	0.927
51	ERAA	2017	0.850	0.517	0.212	1.052
52	EXCL	2017	0.762	0.488	0.375	0.956
53	GDST	2017	0.564	0.740	0.341	1.447
54	GEMA	2017	0.997	0.495	0.372	0.837
55	GGRM	2017	0.898	0.526	1.164	0.974
56	GJTL	2017	0.783	0.710	0.430	0.926
57	HMSP	2017	0.960	0.540	0.440	0.926
58	HOME	2017	1.030	0.534	0.526	1.022
59	IBST	2017	1.161	0.553	0.019	0.966
60	ICBP	2017	0.924	0.533	0.411	0.924
61	ICON	2017	0.428	0.337	0.435	0.702
62	IGAR	2017	0.970	0.555	1.427	0.857
63	IMPC	2017	1.137	0.586	0.449	0.937
64	INAI	2017	0.942	0.377	0.451	0.681
65	INCI	2017	0.886	0.568	0.362	1.366
66	INDF	2017	0.954	0.541	0.352	0.939
67	INDS	2017	0.905	0.423	0.464	1.072
68	INPP	2017	1.313	0.540	0.435	0.971
69	INTD	2017	0.915	0.376	0.395	0.642
70	INTP	2017	0.934	0.627	0.390	0.838

No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI
71	ISAT	2017	1.275	0.529	0.582	0.915
72	JECC	2017	0.817	0.646	0.469	0.956
73	JPFA	2017	1.069	0.629	0.583	0.976
74	JSMR	2017	1.271	-0.031	0.407	0.901
75	JTPE	2017	0.954	0.522	0.397	0.986
76	KAEF	2017	1.143	0.471	0.326	0.940
77	KBLM	2017	1.298	0.630	3.611	1.098
78	KDSI	2017	0.925	0.519	0.361	1.004
79	KINO	2017	0.966	0.504	0.430	0.807
80	KLBF	2017	0.965	0.532	0.415	0.929
81	KPIG	2017	0.865	0.518	0.573	0.884
82	LINK	2017	0.983	0.523	0.432	1.026
83	LMSH	2017	0.590	0.496	2.417	1.268
84	LPPF	2017	1.668	0.530	0.591	0.903
85	LSIP	2017	0.504	0.538	0.415	1.098
86	LTLS	2017	0.805	0.517	0.416	0.914
87	MAIN	2017	0.933	0.860	0.648	0.927
88	MARI	2017	1.081	0.528	0.984	1.039
89	MCAS	2017	1.444	0.407	10.369	3.165
90	MDIA	2017	0.780	0.528	0.182	1.011
91	MDKI	2017	1.103	0.730	0.118	0.966
92	MERK	2017	1.165	0.544	0.335	0.997
93	META	2017	1.117	0.227	0.406	0.965
94	MFMI	2017	0.855	0.528	0.336	0.988
95	MICE	2017	0.932	0.535	0.180	0.921
96	MIDI	2017	0.909	0.546	0.407	1.026
97	MIKA	2017	1.173	0.527	0.800	0.914
98	MKNT	2017	0.151	1.759	36.626	20.856
99	MLBI	2017	1.751	0.519	0.264	0.927
100	MLIA	2017	1.053	0.482	0.215	0.966
101	MLPT	2017	0.738	0.608	0.385	0.991
102	MNCN	2017	0.865	0.487	0.417	0.935
103	MPMX	2017	1.143	0.497	0.345	0.864
104	MPOW	2017	0.902	0.507	0.524	1.040
105	MTDL	2017	1.003	0.539	0.391	0.960



No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI
106	MTRA	2017	0.869	0.472	0.241	0.938
107	MYOR	2017	1.067	0.590	0.274	1.012
108	NIPS	2017	0.947	0.584	0.399	0.924
109	NRCA	2017	1.212	0.543	0.377	0.779
110	PALM	2017	0.568	0.454	0.439	0.580
111	PBID	2017	1.075	0.436	0.247	0.983
112	PBSA	2017	0.834	0.348	0.281	0.443
113	PGAS	2017	0.962	0.594	0.423	0.903
114	PICO	2017	1.648	0.496	0.347	0.944
115	POOL	2017	0.225	0.420	0.130	14.223
116	PPRE	2017	1.123	0.552	0.130	4.364
117	PRDA	2017	0.998	0.530	0.511	0.962
118	PTBA	2017	1.553	0.378	0.385	1.235
119	PTPP	2017	0.997	0.521	0.631	1.165
120	RALS	2017	0.801	0.505	0.403	0.856
121	RANC	2017	0.914	0.526	0.362	0.946
122	RICY	2017	0.694	0.617	0.417	1.169
123	ROTI	2017	1.079	0.519	0.499	0.881
124	SAME	2017	1.705	0.535	0.175	1.089
125	SCCO	2017	0.927	0.731	0.355	1.172
126	SCMA	2017	0.964	0.544	0.661	0.878
127	SDPC	2017	0.983	0.533	1.335	0.956
128	SGRO	2017	0.691	0.436	0.434	1.107
129	SIDO	2017	1.066	0.487	0.844	0.896
130	SILO	2017	0.979	0.551	1.019	1.009
131	SIMP	2017	0.896	0.574	0.410	0.972
132	SKLT	2017	0.899	0.524	0.451	0.978
133	SMAR	2017	0.974	0.614	0.464	1.059
134	SMBR	2017	1.730	0.581	0.636	0.909
135	SMGR	2017	1.100	0.696	0.320	0.949
136	SMSM	2017	0.836	0.568	0.497	1.035
137	SPMA	2017	0.880	0.565	0.437	0.966
138	SRSN	2017	0.358	0.433	0.527	0.929
139	SSIA	2017	1.202	0.563	0.314	0.769
140	SSMS	2017	0.087	0.534	0.000	1.062

No	Kode Perusahaan	Tahun	DSRI	GMI	AQI	SGI
141	STAR	2017	0.952	0.562	2.352	0.789
142	STTP	2017	0.878	0.508	0.350	0.959
143	SUPR	2017	0.692	0.517	0.425	0.935
144	TALF	2017	1.128	0.644	0.491	1.012
145	TBIG	2017	0.552	0.507	0.416	0.967
146	TBLA	2017	0.966	0.522	0.454	1.229
147	TCID	2017	1.055	0.530	0.599	0.955
148	TELE	2017	0.917	0.551	0.373	0.912
149	TFCO	2017	0.731	0.402	0.415	1.037
150	TGKA	2017	0.902	0.522	0.393	0.932
151	TINS	2017	1.252	0.501	0.376	1.180
152	TLKM	2017	1.045	0.519	0.436	0.983
153	TMAS	2017	1.227	1.032	0.673	1.068
154	TOPS	2017	0.824	0.384	0.624	0.652
155	TOTL	2017	0.980	0.622	0.382	1.101
156	TOTO	2017	0.980	0.452	0.634	0.936
157	TOWR	2017	1.545	0.490	0.431	0.942
158	TRIS	2017	0.803	0.537	0.660	0.765
159	TRST	2017	0.925	0.558	0.707	0.934
160	TURI	2017	0.886	0.613	0.433	0.925
161	UNIT	2017	1.057	0.537	0.407	0.885
162	UNTR	2017	0.093	0.499	0.475	1.265
163	UNVR	2017	1.137	0.524	0.309	0.918
164	VOKS	2017	0.902	0.589	0.532	0.996
165	WEGE	2017	1.047	0.545	0.212	1.803
166	WICO	2017	0.868	6.125	0.015	1.032
167	WIIM	2017	0.953	0.544	0.878	0.781
168	WIKA	2017	0.724	0.672	0.433	1.490
169	WOOD	2017	0.617	0.565	1.446	1.169
170	WSBP	2017	0.738	0.498	0.371	1.343
171	WSKT	2017	0.210	0.421	0.552	1.695
172	WTON	2017	1.115	0.615	2.527	1.374

No	Kode Perusahaan	Tahun	DEPI	SGAI	LVGI	TATA
1	AALI	2017	0.103	0.151	0.307	0.001
2	ACES	2017	0.122	0.119	0.371	0.029
3	ACST	2017	0.119	0.162	0.497	-0.084
4	ADES	2017	0.124	0.182	0.325	-0.007
5	ADHI	2017	0.079	0.160	0.356	-0.025
6	AGII	2017	0.105	0.170	0.296	-0.006
7	AKPI	2017	0.111	0.144	0.337	-0.010
8	AKRA	2017	0.108	3.466	0.309	0.013
9	ALDO	2017	0.126	0.164	0.346	0.033
10	ALKA	2017	0.100	0.135	0.439	0.028
11	AMFG	2017	0.120	0.185	0.410	-0.015
12	AMIN	2017	0.167	0.175	0.405	0.064
13	ANTM	2017	0.113	0.153	0.145	-0.012
14	APLI	2017	0.108	0.208	0.461	-0.007
15	ARNA	2017	0.104	0.171	0.303	-0.017
16	ASGR	2017	0.115	0.128	0.388	-0.047
17	ASII	2017	0.115	0.162	0.331	-0.019
18	ASSA	2017	0.107	0.185	0.141	0.019
19	ATIC	2017	0.098	0.185	0.343	-0.002
20	AUTO	2017	0.104	0.163	0.318	-0.005
21	BALI	2017	0.098	0.166	0.294	-0.011
22	BATA	2017	0.110	0.176	0.343	0.018
23	BELL	2017	0.124	0.173	0.312	0.014
24	BHIT	2017	0.120	0.192	0.333	0.006
25	BIRD	2017	0.103	0.199	0.220	-0.034
26	BISI	2017	0.147	0.151	0.361	-0.016
27	BMTR	2017	0.121	0.186	0.368	-0.026
28	BOGA	2017	0.074	0.305	0.897	0.000
29	BOLT	2017	0.115	0.169	0.635	0.022
30	BUDI	2017	0.099	0.255	0.322	0.018
31	BUVA	2017	0.103	0.171	0.369	-0.005
32	CARS	2017	0.113	0.161	0.332	-0.053
33	CASS	2017	0.123	0.176	0.347	-0.013
34	CEKA	2017	0.109	0.179	0.305	-0.016
35	CINT	2017	0.122	0.185	0.341	0.005

No	Kode Perusahaan	Tahun	DEPI	SGAI	LVGI	TATA
36	CLEO	2017	0.115	0.212	0.314	-0.001
37	CLPI	2017	0.104	0.194	0.338	-0.003
38	CMNP	2017	0.106	0.137	0.382	-0.027
39	CPIN	2017	0.099	0.166	0.283	0.040
40	CSAP	2017	0.131	0.174	0.345	0.015
41	CSIS	2017	0.436	0.578	0.208	-0.152
42	DLTA	2017	0.113	0.169	0.309	-0.004
43	DNET	2017	0.096	0.138	5.747	0.003
44	DPNS	2017	0.112	0.169	0.388	0.005
45	DPUM	2017	0.046	0.111	0.514	0.007
46	DSNG	2017	0.103	0.142	0.298	0.003
47	DVLA	2017	0.108	0.181	0.354	-0.003
48	EKAD	2017	0.093	0.174	0.349	0.029
49	EMTK	2017	0.117	0.215	0.281	-0.009
50	EPMT	2017	0.139	0.164	0.290	0.030
51	ERAA	2017	0.102	0.182	0.421	-0.009
52	EXCL	2017	0.135	0.180	0.328	-0.078
53	GDST	2017	0.118	0.138	0.332	-0.003
54	GEMA	2017	0.113	0.199	0.389	0.001
55	GGRM	2017	0.109	0.168	0.324	0.021
56	GJTL	2017	0.108	0.150	0.327	-0.016
57	HMSP	2017	0.106	0.171	0.349	0.007
58	HOME	2017	0.111	0.140	0.397	0.002
59	IBST	2017	0.317	0.189	0.289	-0.030
60	ICBP	2017	0.115	0.162	0.325	0.001
61	ICON	2017	0.117	0.213	0.289	0.003
62	IGAR	2017	0.120	0.168	0.303	0.003
63	IMPC	2017	0.106	0.192	0.311	0.035
64	INAI	2017	0.108	0.244	0.312	0.014
65	INCI	2017	0.119	0.156	0.387	0.015
66	INDF	2017	0.117	0.167	0.329	0.012
67	INDS	2017	0.067	0.274	0.236	-0.030
68	INPP	2017	0.123	0.145	0.577	-0.009
69	INTD	2017	0.110	0.231	0.330	-0.012
70	INTP	2017	0.111	0.208	0.367	-0.015

No	Kode Perusahaan	Tahun	DEPI	SGAI	LVGI	TATA
71	ISAT	2017	0.114	0.194	0.321	-0.046
72	JECC	2017	0.169	0.198	0.333	0.020
73	JPFA	2017	0.096	0.188	0.341	0.034
74	JSMR	2017	0.115	0.207	0.362	0.002
75	JTPE	2017	0.096	0.168	0.292	0.008
76	KAEF	2017	0.153	0.173	0.372	0.041
77	KBLM	2017	1.936	0.202	0.236	0.019
78	KDSI	2017	0.118	0.164	0.328	0.024
79	KINO	2017	0.111	0.187	0.295	-0.008
80	KLBF	2017	0.117	0.168	0.295	0.041
81	KPIG	2017	0.107	0.665	0.309	0.036
82	LINK	2017	0.103	0.175	0.326	-0.015
83	LMSH	2017	0.102	0.132	0.229	0.005
84	LPPF	2017	0.107	0.178	0.302	0.014
85	LSIP	2017	0.108	0.155	0.284	-0.015
86	LTLS	2017	0.112	0.183	0.314	0.024
87	MAIN	2017	0.104	0.166	0.350	-0.014
88	MARI	2017	0.120	0.224	0.746	0.053
89	MCAS	2017	0.831	0.463	0.161	-0.143
90	MDIA	2017	0.111	0.163	0.625	0.031
91	MDKI	2017	2.578	0.232	0.148	0.016
92	MERK	2017	0.129	0.181	0.412	0.007
93	META	2017	0.091	0.193	0.324	0.012
94	MFMI	2017	0.114	0.169	0.366	-0.032
95	MICE	2017	0.105	0.170	0.333	0.060
96	MIDI	2017	0.107	0.178	0.336	-0.044
97	MIKA	2017	0.131	0.180	0.366	-0.001
98	MKNT	2017	0.115	0.049	1.494	-0.022
99	MLBI	2017	0.117	0.150	0.295	0.045
100	MLIA	2017	0.108	0.164	0.274	0.004
101	MLPT	2017	0.079	0.144	0.323	-0.020
102	MNCN	2017	0.110	0.185	0.342	0.015
103	MPMX	2017	0.114	0.174	0.276	0.020
104	MPOW	2017	0.066	0.102	0.238	0.007
105	MTDL	2017	0.111	0.170	0.303	0.042

No	Kode Perusahaan	Tahun	DEPI	SGAI	LVGI	TATA
106	MTRA	2017	0.101	0.217	0.306	0.042
107	MYOR	2017	0.109	0.147	0.322	0.037
108	NIPS	2017	0.131	0.225	0.334	0.021
109	NRCA	2017	0.103	0.301	0.342	-0.001
110	PALM	2017	0.093	0.174	0.378	0.010
111	PBID	2017	0.082	0.196	0.218	0.046
112	PBSA	2017	0.099	0.366	0.247	-0.063
113	PGAS	2017	0.103	0.147	0.301	0.001
114	PICO	2017	0.112	0.195	0.343	0.038
115	POOL	2017	0.025	0.029	0.113	0.075
116	PPRE	2017	0.118	0.144	0.214	0.009
117	PRDA	2017	0.144	0.168	0.281	0.014
118	PTBA	2017	0.099	0.154	0.282	0.074
119	PTPP	2017	0.115	0.194	0.329	0.012
120	RALS	2017	0.110	0.180	0.331	-0.046
121	RANC	2017	0.107	0.177	0.347	-0.072
122	RICY	2017	0.107	0.133	0.330	-0.039
123	ROTI	2017	0.104	0.210	0.247	-0.012
124	SAME	2017	0.109	0.157	0.310	0.025
125	SCCO	2017	2.427	0.187	0.209	0.029
126	SCMA	2017	0.119	0.199	0.257	0.045
127	SDPC	2017	0.116	0.171	0.314	0.014
128	SGRO	2017	0.108	0.127	0.308	-0.009
129	SIDO	2017	0.116	0.181	0.353	0.000
130	SILO	2017	0.129	0.167	0.214	0.000
131	SIMP	2017	0.123	0.167	0.325	-0.003
132	SKLT	2017	0.115	0.170	0.353	0.029
133	SMAR	2017	0.105	0.143	0.313	-0.013
134	SMBR	2017	0.109	0.253	0.373	0.001
135	SMGR	2017	0.110	0.160	0.401	0.004
136	SMSM	2017	0.114	0.161	0.275	0.053
137	SPMA	2017	0.109	0.162	0.304	0.009
138	SRSN	2017	0.110	0.180	0.270	-0.032
139	SSIA	2017	0.111	0.197	0.303	0.094
140	SSMS	2017	0.111	0.188	0.000	0.014

No	Kode Perusahaan	Tahun	DEPI	SGAI	LVGI	TATA
141	STAR	2017	0.107	0.161	0.228	-0.044
142	STTP	2017	0.108	0.173	0.267	0.005
143	SUPR	2017	0.080	0.164	0.332	-0.029
144	TALF	2017	0.108	0.160	0.374	0.016
145	TBIG	2017	0.101	0.173	0.307	-0.003
146	TBLA	2017	0.108	0.143	0.323	-0.008
147	TCID	2017	0.109	0.168	0.379	-0.028
148	TELE	2017	0.097	0.174	0.319	0.024
149	TFCO	2017	0.115	0.172	0.378	-0.023
150	TGKA	2017	0.110	0.176	0.318	-0.051
151	TINS	2017	0.117	0.173	0.393	0.023
152	TLKM	2017	0.121	0.178	0.345	-0.013
153	TMAS	2017	0.105	0.154	0.350	0.004
154	TOPS	2017	0.086	0.259	0.273	-0.008
155	TOTL	2017	0.118	0.146	0.331	0.001
156	TOTO	2017	0.104	0.178	0.320	-0.008
157	TOWR	2017	0.109	0.171	0.298	-0.001
158	TRIS	2017	0.105	0.176	0.247	-0.047
159	TRST	2017	0.112	0.165	0.323	-0.027
160	TURI	2017	0.119	0.173	0.322	0.008
161	UNIT	2017	0.104	0.131	0.318	0.025
162	UNTR	2017	0.122	0.153	0.413	-0.016
163	UNVR	2017	0.109	0.167	0.330	0.061
164	VOKS	2017	0.115	0.177	0.335	0.034
165	WEGE	2017	0.135	0.200	0.300	-0.023
166	WICO	2017	0.101	0.172	0.208	0.195
167	WIIM	2017	0.104	0.204	0.247	-0.058
168	WIKA	2017	0.099	0.132	0.374	-0.004
169	WOOD	2017	0.095	0.156	0.306	0.022
170	WSBP	2017	0.072	4.450	0.362	-0.028
171	WSKT	2017	0.099	0.242	0.345	-0.001
172	WTON	2017	0.108	0.160	0.429	-0.009

No	Kode Perusahaan	Tahun	<i>M-Score</i>	No	Kode Perusahaan	Tahun	<i>M-Score</i>
1	AALI	2017	-2.34	36	CLEO	2017	-1.73
2	ACES	2017	-0.76	37	CLPI	2017	-2.25
3	ACST	2017	-1.92	38	CMNP	2017	-2.25
4	ADES	2017	-2.64	39	CPIN	2017	-1.94
5	ADHI	2017	-2.69	40	CSAP	2017	-2.27
6	AGII	2017	-2.02	41	CSIS	2017	-1.91
7	AKPI	2017	-2.06	42	DLTA	2017	-2.61
8	AKRA	2017	-5.61	43	DNET	2017	-6.25
9	ALDO	2017	-1.95	44	DPNS	2017	-1.93
10	ALKA	2017	2.48	45	DPUM	2017	-1.88
11	AMFG	2017	-2.41	46	DSNG	2017	-2.37
12	AMIN	2017	-2.66	47	DVLA	2017	-2.46
13	ANTM	2017	-2.21	48	EKAD	2017	-2.06
14	APLI	2017	-2.30	49	EMTK	2017	-2.39
15	ARNA	2017	-2.54	50	EPMT	2017	-2.33
16	ASGR	2017	-1.80	51	ERAA	2017	-2.72
17	ASII	2017	-2.21	52	EXCL	2017	-2.71
18	ASSA	2017	-1.97	53	GDST	2017	-2.10
19	ATIC	2017	-2.39	54	GEMA	2017	-2.61
20	AUTO	2017	-2.33	55	GGRM	2017	-1.64
21	BALI	2017	-2.41	56	GJTL	2017	-2.38
22	BATA	2017	-2.40	57	HMSP	2017	-2.38
23	BELL	2017	-2.49	58	HOME	2017	-2.15
24	BHIT	2017	-2.52	59	IBST	2017	-2.33
25	BIRD	2017	-2.57	60	ICBP	2017	-2.42
26	BISI	2017	-2.41	61	ICON	2017	-3.32
27	BMTR	2017	-2.67	62	IGAR	2017	-1.38
28	BOGA	2017	0.00	63	IMPC	2017	-2.09
29	BOLT	2017	-2.38	64	INAI	2017	-2.82
30	BUDI	2017	-2.49	65	INCI	2017	-2.07
31	BUVA	2017	-2.47	66	INDF	2017	-2.42
32	CARS	2017	1.21	67	INDS	2017	-2.45
33	CASS	2017	-1.78	68	INPP	2017	-2.19
34	CEKA	2017	4.42	69	INTD	2017	-2.98
35	CINT	2017	-2.64	70	INTP	2017	-2.53



No	Kode Perusahaan	Tahun	<i>M-Score</i>	No	Kode Perusahaan	Tahun	<i>M-Score</i>
71	ISAT	2017	-1.99	106	MTRA	2017	-2.70
72	JECC	2017	-2.29	107	MYOR	2017	-2.22
73	JPFA	2017	-1.98	108	NIPS	2017	-2.39
74	JSMR	2017	-2.74	109	NRCA	2017	-2.47
75	JTPE	2017	-2.34	110	PALM	2017	-3.25
76	KAEF	2017	-2.31	111	PBID	2017	-2.39
77	KBLM	2017	3.32	112	PBSA	2017	-3.51
78	KDSI	2017	-2.38	113	PGAS	2017	-2.30
79	KINO	2017	-2.51	114	PICO	2017	-1.79
80	KLBF	2017	-2.30	115	POOL	2017	10.12
81	KPIG	2017	-2.83	116	PPRE	2017	0.00
82	LINK	2017	-2.29	117	PRDA	2017	-2.13
83	LMSH	2017	-0.32	118	PTBA	2017	-1.55
84	LPPF	2017	-1.51	119	PTPP	2017	-1.92
85	LSIP	2017	-2.63	120	RALS	2017	-2.72
86	LTLS	2017	-2.55	121	RANC	2017	-2.58
87	MAIN	2017	-1.90	122	RICY	2017	-2.34
88	MARI	2017	-2.01	123	ROTI	2017	-2.23
89	MCAS	2017	10.61	124	SAME	2017	-1.67
90	MDIA	2017	-2.99	125	SCCO	2017	0.41
91	MDKI	2017	0.29	126	SCMA	2017	-2.09
92	MERK	2017	-2.26	127	SDPC	2017	-1.39
93	META	2017	-2.54	128	SGRO	2017	-2.51
94	MFMI	2017	-2.59	129	SIDO	2017	-1.97
95	MICE	2017	-2.61	130	SILO	2017	-1.54
96	MIDI	2017	-2.40	131	SIMP	2017	-2.36
97	MIKA	2017	-1.84	132	SKLT	2017	-2.37
98	MKNT	2017	53.10	133	SMAR	2017	-2.09
99	MLBI	2017	-1.66	134	SMBR	2017	-1.50
100	MLIA	2017	-2.45	135	SMGR	2017	-2.22
101	MLPT	2017	-2.53	136	SMSM	2017	-2.17
102	MNCN	2017	-2.54	137	SPMA	2017	-2.34
103	MPMX	2017	-2.31	138	SRSN	2017	-2.97
104	MPOW	2017	-2.13	139	SSIA	2017	-2.29
105	MTDL	2017	-2.27	140	SSMS	2017	-3.22

No	Kode Perusahaan	Tahun	<i>M-Score</i>
141	STAR	2017	-0.51
142	STTP	2017	-2.47
143	SUPR	2017	-2.72
144	TALF	2017	-1.97
145	TBIG	2017	-2.78
146	TBLA	2017	-2.04
147	TCID	2017	-2.17
148	TELE	2017	-2.46
149	TFCO	2017	-2.71
150	TGKA	2017	-2.53
151	TINS	2017	-1.96
152	TLKM	2017	-2.27
153	TMAS	2017	-1.23
154	TOPS	2017	-2.81
155	TOTL	2017	-2.11
156	TOTO	2017	-2.24
157	TOWR	2017	-1.79
158	TRIS	2017	-2.44
159	TRST	2017	-2.12
160	TURI	2017	-2.35
161	UNIT	2017	-2.27
162	UNTR	2017	-2.97
163	UNVR	2017	-2.28
164	VOKS	2017	-2.18
165	WEGE	2017	-1.62
166	WICO	2017	3.12
167	WIIM	2017	-2.09
168	WIKA	2017	-1.93
169	WOOD	2017	-1.39
170	WSBP	2017	-6.66
171	WSKT	2017	-2.45
172	WTON	2017	0.30

No	Kode Perusahaan	Tahun	Variabel Dummy	No	Kode Perusahaan	Tahun	Variabel Dummy
1	AALI	2017	0	36	CLEO	2017	1
2	ACES	2017	1	37	CLPI	2017	0
3	ACST	2017	1	38	CMNP	2017	0
4	ADES	2017	0	39	CPIN	2017	1
5	ADHI	2017	0	40	CSAP	2017	0
6	AGII	2017	1	41	CSIS	2017	1
7	AKPI	2017	1	42	DLTA	2017	0
8	AKRA	2017	0	43	DNET	2017	0
9	ALDO	2017	1	44	DPNS	2017	1
10	ALKA	2017	0	45	DPUM	2017	1
11	AMFG	2017	0	46	DSNG	2017	0
12	AMIN	2017	0	47	DVLA	2017	0
13	ANTM	2017	0	48	EKAD	2017	1
14	APLI	2017	0	49	EMTK	2017	0
15	ARNA	2017	0	50	EPMT	2017	0
16	ASGR	2017	1	51	ERAA	2017	0
17	ASII	2017	0	52	EXCL	2017	0
18	ASSA	2017	1	53	GDST	2017	1
19	ATIC	2017	0	54	GEMA	2017	0
20	AUTO	2017	0	55	GGRM	2017	1
21	BALI	2017	0	56	GJTL	2017	0
22	BATA	2017	0	57	HMSP	2017	0
23	BELL	2017	0	58	HOME	2017	1
24	BHIT	2017	0	59	IBST	2017	0
25	BIRD	2017	0	60	ICBP	2017	0
26	BISI	2017	0	61	ICON	2017	0
27	BMTR	2017	0	62	IGAR	2017	1
28	BOGA	2017	0	63	IMPC	2017	1
29	BOLT	2017	0	64	INAI	2017	0
30	BUDI	2017	0	65	INCI	2017	1
31	BUVA	2017	0	66	INDF	2017	0
32	CARS	2017	1	67	INDS	2017	0
33	CASS	2017	1	68	INPP	2017	1
34	CEKA	2017	0	69	INTD	2017	0
35	CINT	2017	0	70	INTP	2017	0

No	Kode Perusahaan	Tahun	Variabel Dummy	No	Kode Perusahaan	Tahun	Variabel Dummy
71	ISAT	2017	1	106	MTRA	2017	0
72	JECC	2017	0	107	MYOR	2017	0
73	JPFA	2017	1	108	NIPS	2017	0
74	JSMR	2017	0	109	NRCA	2017	0
75	JTPE	2017	0	110	PALM	2017	0
76	KAEF	2017	0	111	PBID	2017	0
77	KBLM	2017	0	112	PBSA	2017	0
78	KDSI	2017	0	113	PGAS	2017	0
79	KINO	2017	0	114	PICO	2017	1
80	KLBF	2017	0	115	POOL	2017	1
81	KPIG	2017	0	116	PPRE	2017	1
82	LINK	2017	0	117	PRDA	2017	1
83	LMSH	2017	0	118	PTBA	2017	1
84	LPPF	2017	0	119	PTPP	2017	1
85	LSIP	2017	0	120	RALS	2017	0
86	LTLS	2017	0	121	RANC	2017	0
87	MAIN	2017	0	122	RICY	2017	0
88	MARI	2017	1	123	ROTI	2017	0
89	MCAS	2017	0	124	SAME	2017	1
90	MDIA	2017	0	125	SCCO	2017	1
91	MDKI	2017	1	126	SCMA	2017	1
92	MERK	2017	0	127	SDPC	2017	1
93	META	2017	0	128	SGRO	2017	0
94	MFMI	2017	0	129	SIDO	2017	1
95	MICE	2017	0	130	SILO	2017	1
96	MIDI	2017	0	131	SIMP	2017	0
97	MIKA	2017	1	132	SKLT	2017	0
98	MKNT	2017	1	133	SMAR	2017	1
99	MLBI	2017	1	134	SMBR	2017	1
100	MLIA	2017	0	135	SMGR	2017	0
101	MLPT	2017	0	136	SMSM	2017	1
102	MNCN	2017	0	137	SPMA	2017	0
103	MPMX	2017	0	138	SRSN	2017	0
104	MPOW	2017	1	139	SSIA	2017	0
105	MTDL	2017	0	140	SSMS	2017	0

No	Kode Perusahaan	Tahun	<i>Variabel Dummy</i>
141	STAR	2017	1
142	STTP	2017	0
143	SUPR	2017	0
144	TALF	2017	1
145	TBIG	2017	0
146	TBLA	2017	1
147	TCID	2017	1
148	TELE	2017	0
149	TFCO	2017	0
150	TGKA	2017	0
151	TINS	2017	1
152	TLKM	2017	0
153	TMAS	2017	1
154	TOPS	2017	0
155	TOTL	2017	1
156	TOTO	2017	0
157	TOWR	2017	1
158	TRIS	2017	0
159	TRST	2017	1
160	TURI	2017	0
161	UNIT	2017	0
162	UNTR	2017	0
163	UNVR	2017	0
164	VOKS	2017	1
165	WEGE	2017	1
166	WICO	2017	0
167	WIIM	2017	1
168	WIKA	2017	1
169	WOOD	2017	1
170	WSBP	2017	0
171	WSKT	2017	0
172	WTON	2017	1

**Lampiran 15 Output Hasil Uji Statistik Deskriptif**

**Statistik Deskriptif**

	N	Minimum	Maximum	Mean	Std. Deviation
Ukuran Dewan Komisaris	150	2.00	12.00	4.427	1.869
Anggota Dewan Pengalaman Internasional	150	0.00	1.42	0.540	0.244
Komite Audit	150	1.00	40.00	6.920	6.381
Stabilitas Keuangan	150	-0.53	0.97	0.114	0.189
<i>LEVERAGE</i>	150	0.03	0.88	0.432	0.194
<i>ROA</i>	150	0.00	0.75	0.069	0.083
<i>Innefective Monitoring</i>	150	0.17	0.75	0.380	0.095
Kepemilikan Institusi	150	0.02	1.00	0.731	0.228
<i>Number of CEO's Picture</i>	150	0.00	5.00	2.200	0.934
Valid N (listwise)	150				

**Lampiran 16 Output Hasil Uji Kelayakan Model (*Hosmer and Lameshow Goodness of Fit Statistic*)**

**Uji Kelayakan Model**

Step	Chi-square	df	Sig.
1	4.285	8	.831

**Lampiran 16 Output Hasil Uji Kelayakan Keseluruhan Model (*Overall Model Fit*)**

**Uji Kelayakan Keseluruhan Model (*Block 0*)**

Iteration		-2 Log likelihood	Constant
Step 0	1	192.329	-0.64
	2	192.311	-0.663
	3	192.311	-0.663

**Lampiran Output Hasil Uji Kelayakan Keseluruhan Model (*Overall Model Fit*)**

**Uji Kelayakan Keseluruhan Model (*Block 1*)**

Iteration		-2 Log likelihood	Constant
Step 1	1	174.016	-1.658
	2	172.101	-2.79
	3	171.768	-3.86
	4	171.658	-4.886
	5	171.619	-5.895
	6	171.604	-6.898
	7	171.599	-7.899
	8	171.597	-8.9
	9	171.596	-9.9

**Lampiran 17 Output Hasil Uji Simultan (*Omnibus Tests of Model Coefficients*)**

**Uji Simultan**

		Chi-square	df	Sig.
Step 1	Step	20.715	11	.036
	Block	20.715	11	.036
	Model	20.715	11	.036

**Lampiran 18 Output Hasil Uji Koefisien Determinasi ( $R^2$ )**

**Uji Koefisien Determinasi ( $R^2$ )**

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	171.596(a)	.129	.179

## Lampiran 20 Output Hasil Uji Hipotesis

### Uji Hipotesis

#### Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1(a) BOD_SIZE	-.068	.121	.316	1	.574	.934
BOD_IE	-1.405	.906	2.406	1	.121	.245
AC_EFF	.013	.029	.190	1	.663	1.013
IA_EFF	20.49	1699	.000	1	.999	7924
ACHANGE	2.587	1.123	5.311	1	.021	13.291
LEVERAGE	-.279	1.005	.077	1	.781	.756
ROA	5.556	2.721	4.169	1	.041	258.7
BDOUT	.102	1.976	.003	1	.959	1.107
OSHIP	-.123	.806	.023	1	.878	.884
CEOPIC	.066	.202	.108	1	.743	1.069
SPEC	.156	.431	.131	1	.717	1.169
Constant	-20.9	1699	.000	1	.999	.000

a Variable(s) entered on step 1: BOD\_SIZE, BOD\_IE, AC\_EFF, IA\_EFF, ACHANGE, LEVERAGE, ROA, BDOUT, OSHIP, CEOPIC, SPEC.





**Lampiran 20**  
**Output Hasil Uji**  
**Multikolinieritas**  
*(correlation*  
*matrix)*

**Uji**  
**Multikolinieritas**

		Constant	BOD_SIZE	BOD_IE	AC_EFF	IA_EFF	ACHANGE	LEV	ROA
Step 1	Constant	1.000	0.000	0.000	0.000	-1.000	0.000	0.000	0.000
	BOD_SIZE	0.000	1.000	-0.292	-0.263	0.000	0.090	-0.034	-0.105
	BOD_IE	0.000	-0.292	1.000	0.020	0.000	0.113	0.121	-0.036
	AC_EFF	0.000	-0.263	0.020	1.000	0.000	0.042	-0.130	0.043
	IA_EFF	-1.000	0.000	0.000	0.000	1.000	0.000	0.000	0.000
	ACHANGE	0.000	0.090	0.113	0.042	0.000	1.000	-0.021	0.110
	LEVERAGE	0.000	-0.034	0.121	-0.130	0.000	-0.021	1.000	0.236
	ROA	0.000	-0.105	-0.036	0.043	0.000	0.110	0.236	1.000
	BDOUT	0.000	0.064	-0.167	-0.004	0.000	0.053	-0.123	-0.126
	OSHIP	0.000	-0.034	-0.047	0.091	0.000	-0.047	-0.078	-0.019
	CEOPIC	0.000	-0.146	-0.019	0.110	0.000	-0.102	-0.063	-0.044
	SPEC	0.000	-0.125	-0.059	0.008	0.000	-0.071	-0.099	0.100