

Lampiran 1.

Output Uji Deskriptif H_{1A}

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PFE	52	.00	.27	.0865	.06630
VOL	52	.01	.35	.0670	.08631
Valid N (listwise)	52				

Lampiran 2.

Output Uji Deskriptif H_{1B}

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PFE	42	-.197	.237	-.01760	.101693
VOL	42	.005	.866	.10375	.179712
Valid N (listwise)	42				

Lampiran 3.

Output Uji Deskriptif H_{2A}

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
VOL	48	.006	.354	.06255	.083941
PFE	48	.001	.266	.09058	.066613
Valid N (listwise)	48				

Lampiran 4.

Output Uji Deskriptif H_{2B}

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
PFE	30	-.10	.16	.0353	.07290
VOL	30	.00	.20	.0643	.07663
Valid N (listwise)	30				

Lampiran 5.

Uji Normalitas H_{1A}

		Unstandardized Residual
N		52
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.06247944
Most Extreme Differences	Absolute	.137
	Positive	.137
	Negative	-.069
Kolmogorov-Smirnov Z		.992
Asymp. Sig. (2-tailed)		.279

Lampiran 6.

Uji Normalitas H_{1B}

		Unstandardized Residual
N		42
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.09140958
Most Extreme Differences	Absolute	.122
	Positive	.087
	Negative	-.122
Kolmogorov-Smirnov Z		.790
Asymp. Sig. (2-tailed)		.560

Lampiran 7.

Uji Normalitas H_{2A}

		Unstandardized Residual
N		52
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.07948974
Most Extreme Differences	Absolute	.179
	Positive	.179
	Negative	-.104
Kolmogorov-Smirnov Z		1.290
Asymp. Sig. (2-tailed)		.072

Lampiran 8.

Uji Normalitas H_{2B}

		Unstandardized Residual
N		30
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.07137096
Most Extreme Differences	Absolute	.095
	Positive	.095
	Negative	-.075
Kolmogorov-Smirnov Z		.522
Asymp. Sig. (2-tailed)		.948

Lampiran 9.

Uji Heteroskedastisitas H_{1A}

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.048	.007		6.745	.000
	VOL	-.010	.066	-.021	-.151	.880

a. Dependent Variable: ABS_RES1

Lampiran 10.

Uji Heteroskedastisitas H_{1B}

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.071	.010		7.309	.000
	VOL	.013	.048	.042	.266	.792

a. Dependent Variable: ABS_RES1

Lampiran 11.

Uji Heteroskedastisitas H_{2A}

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.049	.007		6.742	.000
	VOL	-.045	.070	-.095	-.646	.522

a. Dependent Variable: ABS_RES

Lampiran 12.

Uji Heteroskedastisitas H_{2B}

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.063	.009		6.971	.000
	VOL	-.041	.091	-.084	-.449	.657

a. Dependent Variable: ABS_RES1

Lampiran 13.

Uji Multikolinearitas H_{1A}

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.069	.011		6.227	.000		
	VOL	.257	.102	.335	2.512	.015	1.000	1.000

a. Dependent Variable: PFE

Lampiran 14.

Uji Multikolinearitas H_{1B}

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.043	.017		-2.619	.012		
	VOL	.248	.080	.438	3.083	.004	1.000	1.000

a. Dependent Variable: PFE

Lampiran 15.

Uji Multikolinearitas H_{2A}

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.072	.011		6.374	.000		
	VOL	.301	.108	.379	2.781	.008	1.000	1.000

a. Dependent Variable: PFE

Lampiran 16.

Uji Multikolinearitas H_{2B}

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.048	.017		2.737	.011		
	VOLATILITAS	-.194	.176	-.204	-1.100	.281	1.000	1.000

a. Dependent Variable: PFE

Lampiran 17.

Uji Autokorelasi H_{1A}

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.335 ^a	.112	.094	.06310	2.008

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Lampiran 18.

Uji Autokorelasi H_{1B}

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.438 ^a	.192	.172	.092545	1.928

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Lampiran 19.

Uji Autokorelasi H_{2A}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.379 ^a	.144	.125	.062298	2.070

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Lampiran 20.

Uji Autokorelasi H_{2B}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.204 ^a	.041	.007	.07263	2.129

a. Predictors: (Constant), VOLATILITAS

b. Dependent Variable: PFE

Lampiran 21.

Uji Regresi H_{1A}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.335 ^a	.112	.094	.06310	2.008

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.335 ^a	.112	.094	.06310	2.008

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.025	1	.025	6.310	.015 ^a
	Residual	.199	50	.004		
	Total	.224	51			

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.069	.011		6.227	.000		
	VOL	.257	.102	.335	2.512	.015	1.000	1.000

a. Dependent Variable: PFE

Lampiran 22.

Uji Regresi H_{1B}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.438 ^a	.192	.172	.092545	1.928

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.438 ^a	.192	.172	.092545	1.928

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.081	1	.081	9.506	.004 ^a
	Residual	.343	40	.009		
	Total	.424	41			

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.043	.017		-2.619	.012		
	VOL	.248	.080	.438	3.083	.004	1.000	1.000

a. Dependent Variable: PFE

Lampiran 23.

Uji Regresi H_{2A}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.379 ^a	.144	.125	.062298	2.070

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.030	1	.030	7.737	.008 ^a
	Residual	.179	46	.004		
	Total	.209	47			

a. Predictors: (Constant), VOL

b. Dependent Variable: PFE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.072	.011		6.374	.000		
	VOL	.301	.108	.379	2.781	.008	1.000	1.000

a. Dependent Variable: PFE

Lampiran 24.

Uji Regresi H_{2B}

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.204 ^a	.041	.007	.07263	2.129

a. Predictors: (Constant), VOLATILITAS

b. Dependent Variable: PFE

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.006	1	.006	1.211	.281 ^a
	Residual	.148	28	.005		
	Total	.154	29			

a. Predictors: (Constant), VOLATILITAS

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.204 ^a	.041	.007	.07263	2.129

b. Dependent Variable: PFE

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.048	.017		2.737	.011		
	VOLATILITAS	-.194	.176	-.204	-1.100	.281	1.000	1.000

a. Dependent Variable: PFE

Lampiran 25.

Uji *independen sample t test* di Indonesia (H_{3A})

Group Statistics

	KETERANGAN	N	Mean	Std. Deviation	Std. Error Mean
PFE	ada perataan	71	-.0153	.36085	.04283
	tidak ada perataan	10	-.3316	.73831	.23347

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
PFE Equal variances assumed	14.742	.000	2.223	79	.029	.31629	.14229	.03306	.59952
Equal variances not assumed			1.332	9.614	.213	.31629	.23737	-.21549	.84807

Lampiran 26.

Uji *independen sample t test* di Malaysia (H_{3B})

Group Statistics

PERUSAHAAN		N	Mean	Std. Deviation	Std. Error Mean
PFE	MELAKUKAN	43	-.33356	.905818	.138136
	TIDAK MELAKUKAN	23	-1.08083	3.233526	.674237

Independent Samples Test

	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
PFE Equal variances assumed	4.593	.036	1.423	64	.160	.747268	.525153	-.301845	1.796381
Equal variances not assumed			1.086	23.864	.288	.747268	.688242	-.673623	2.168159

Lampiran 27.

Nama Perusahaan Perbankan di Indonesia

NO	KODE	NAMA PERUSAHAAN
1	AGRO	Bank Rakyat Indonesia Argo
2	BBKP	Bank Bukopin
3	BBNP	Bank Nusantara Parahyangan
4	BBRI	Bank Rakyat Indonesia
5	BBTN	Bank Tabungan Nasional
6	BJBR	Bank Jabar Banten
7	BJTM	Bank Pembangunan Daerah Jatim
8	BKSW	Bank QNB Indonesia
9	BNII	Bank Maybank Indonesia
10	BVIC	Bank Victoria Internasional
11	MAYA	Bank Mayapada
12	MCOR	Bank Windu kentjana
13	BACA	Bank Capital Asian
14	BBCA	Bank Central Asian
15	BBMD	Bank Mestika Dharma
16	BBNI	Bank Negara Indonesia
17	BDMN	Bank Danamon
18	BMAS	Bank Maspion Indonesia
19	BMRI	Bank Mandiri
20	BNGA	Bank CIMB Niaga
21	BSIM	Bank Sinar Mas
22	BTPN	Bank Tabungan Pensiun
23	INPC	Bank Artha Graha
24	MEGA	Bank Mega
25	NAGA	Bank Mitra Niaga
26	NISP	Bank OCBC NISP
27	PNBM	Bank Pan. Indonesia

Lampiran 28.

Nama Perusahaan di Malaysia

NO	KODE	NAMA PERUSAHAAN
1	PHBMMYKL	Affin Bank Berhad
2	ARBKMYKL	AmBank
3	BBBMYKL	Bangkok Bank
4	CIBBMYKL	CIMB Bank
5	CITIMYKL	Citi Bank
6	HLBBMYKL	Hong Leong Bank
7	OCBCMYKL	OCBC Bank Malaysia
8	SCBLMYKX	Standard Chartered Bank Malaysia
9	UOVBMKYKL	United Overseas Bank
10	ARBIMYKL	Al Rajhi Banking & Investment Cor.
11	BIMBMYKL	Bank Islmaic Malaysia
12	BOFAMY2X	Bank of America Malaysia
13	HBMBMYKL	HSBC Bank Malaysia
14	MBBEMYKL	Malayan bank
15	RHBBMYKL	RHB Bank
16	BMMBMYKL	Bank Muamalat Malaysia
17	DEUTMYKL	D&C Nomura Merchank Bankers
18	MFBBMYKL	Alliance Bank Malaysia Berhad
19	BABMYKL	Amanah Bank
20	BOCMY2X	Bank of China (Malaysia)
21	PBBEMYKL	Public Bank
22	BRFMMYK1	Rakyat First Merchant

Lampiran 29.

Kesalahan Peramalan Laba di Indonesia

NO	PERUSAHAAN	TAHUN	REALISASI LABA	PERAMALAN LABA
1	AGRO	2013	52,440,000,000	53,270,000,000
2	BBKP	2013	968,000,000,000	910,000,000,000
3	BBNP	2013	105,234,027,000	121,832,000,000
4	BBRI	2013	21,354,330,000,000	14,901,400,000,000
5	BBTN	2013	1,562,000,000,000	1,605,000,000,000
6	BJBR	2013	1,376,387,000,000	1,304,384,000,000
7	BJTM	2013	1,154,000,000,000	1,256,000,000,000
8	BKSW	2013	3,349,000,000,000	4,224,000,000,000
9	BNII	2013	2,184,224,000,000	2,310,236,000,000
10	BVIC	2013	263,000,000,000	339,000,000,000
11	MAYA	2013	385,000,000,000	269,000,000,000
12	MCOR	2013	118,710,000,000	122,870,000,000
13	BACA	2013	70,477,000,000	51,531,120,000
14	BBCA	2013	12,562,390,000,000	12,655,936,800,000
15	BBMD	2013	308,299,165,969	292,535,251,443
16	BBNI	2013	9,057,941,000,000	7,612,230,960,000
17	BDMN	2013	4,159,320,000,000	4,446,519,840,000
18	BMAS	2013	31,860,000,000	25,546,320,000
19	BMRI	2013	18,829,934,000,000	17,327,107,440,000
20	BNGA	2013	4,296,151,000,000	4,589,849,880,000
21	BSIM	2013	221,273,000,000	121,662,000,000
22	BTPN	2013	2,139,661,000,000	2,137,304,880,000
23	INPC	2013	222,805,000,000	144,016,920,000
24	MEGA	2013	525,000,000,000	1,487,160,000,000
25	NAGA	2013	3,388,000,000	4,093,200,000

26	NISP	2013	1,142,721,000,000	988,692,480,000
27	PNBM	2013	2,499,000,000,000	41,200,000,000
28	AGRO	2014	62,000,000,000	1,087,000,000,000
29	BBKP	2014	697,480,000,000	145,610,000,000
30	BBNP	2014	131,612,000,000	11,394,888,300,000
31	BBRI	2014	24,253,845,000,000	1,915,000,000,000
32	BBTN	2014	1,116,000,000,000	1,112,000,000,000
33	BJBR	2014	1,120,035,000,000	939,084,000,000
34	BJTM	2014	1,017,575,000,000	90,873,000,000
35	BKSW	2014	159,001,000,000	449,670,000,000
36	BNII	2014	435,560,000,000	342,000,000,000
37	BVIC	2014	127,000,000,000	12,641,333,000,000
38	MAYA	2014	13,399,814,000,000	319,000,000,000
39	MCOR	2014	297,000,000,000	76,115,160,000
40	BACA	2014	74,901,000,000	15,396,738,120,000
41	BBCA	2014	18,035,768,000,000	332,963,099,247
42	BBMD	2014	240,771,963,945	9,782,576,280,000
43	BBNI	2014	10,829,379,000,000	4,492,065,600,000
44	BDMN	2014	2,469,157,000,000	31,860,000,000
45	BMAS	2014	25,173,000,000	18,829,934,000,000
46	BMRI	2014	20,654,783,000,000	4,296,151,000,000
47	BNGA	2014	2,343,840,000,000	221,273,000,000
48	BSIM	2014	154,932,000,000	2,310,833,880,000
49	BTPN	2014	1,885,127,000,000	222,805,000,000
50	INPC	2014	112,376,000,000	525,000,000,000
51	MEGA	2014	568,000,000,000	3,659,040,000
52	NAGA	2014	6,207,647,641	1,142,721,000,000
53	NISP	2014	1,332,182,000,000	2,698,920,000,000
54	PNBM	2014	2,278,000,000,000	80,170,000,000
55	AGRO	2015	80,490,000,000	918,000,000,000

56	BBKP	2015	931,000,000,000	39,892,000,000
57	BBNP	2015	66,866,856,000	25,100,000,000,000
58	BBRI	2015	25,200,000,000,000	1,809,779,000,000
59	BBTN	2015	1,850,907,000,000	1,207,000,000,000
60	BJBR	2015	1,380,964,000,000	1,118,697,000,000
61	BJTM	2015	1,196,899,000,000	18,510,000,000,000
62	BKSW	2015	20,405,000,000,000	1,100,000,000,000
63	BNII	2015	1,140,000,000,000	254,000,000,000
64	BVIC	2015	119,000,000,000	65,000,000,000
65	MAYA	2015	652,000,000,000	96,517,000,000
66	MCOR	2015	97,000,000,000	80,893,080,000
67	BACA	2015	90,823,000,000	17,832,603,600,000
68	BBCA	2015	16,511,670,000,000	255,893,224,951
69	BBMD	2015	236,938,171,251	11,695,729,320,000
70	BBNI	2015	9,140,532,000,000	2,897,274,960,000
71	BDMN	2015	2,682,662,000,000	25,173,000,000
72	BMAS	2015	40,190,000,000	22,307,165,640,000
73	BMRI	2015	21,152,398,000,000	2,343,840,000,000
74	BNGA	2015	4,278,850,000,000	167,326,560,000
75	BSIM	2015	185,153,000,000	2,035,937,160,000
76	BTPN	2015	1,752,609,000,000	112,376,000,000
77	INPC	2015	71,294,000,000	568,000,000,000
78	MEGA	2015	1,053,000,000,000	9,010,000,000
79	NAGA	2015	11,999,275,259	1,438,756,560,000
80	NISP	2015	1,500,835,000,000	2,278,000,000,000
81	PNBM	2015	2,053,000,000,000	2,278,000,000,000

Lampiran 30.

Peramalan Laba di Malaysia

NO	PERUSAHAAN	TAHUN	REALISASI LABA	PERAMALAN LABA
1	PHBMMYKL	2013	1,733,090,247,000	1,725,381,000,000
2	ARBKMYKL	2013	5,149,798,000,000	5,128,478,000,000
3	BBBMYKL	2013	103,027,175,787,000	99,567,993,325,000
4	CIBBMYKL	2013	14,017,543,124,000	14,312,506,858,000
5	CITIMYKL	2013	1,620,753,959,000	1,900,594,221,000
6	HLBBMYKL	2013	5,645,775,170,000	5,727,319,727,000
7	OCBCMYKL	2013	27,966,059,663,000	43,359,171,255,000
8	SCBLMYKX	2013	1,707,861,345,000	2,334,220,748,000
9	UOVBYKL	2013	3,161,651,371,000	3,045,095,484,000
10	ARBIMYKL	2013	9,571,471,000	45,421,879,000
11	BIMBMYKL	2013	1,477,315,711,000	1,403,449,987,000
12	BOFAMY2X	2013	154,089,880,000,000	605,003,428,800,000
13	HBMBMYKL	2013	3,397,934,568,000	3,939,119,406,000
14	MBBEMYKL	2013	19,892,108,000,000	8,492,400,000,000
15	RHBBMYKL	2013	5,597,047,802,000	4,229,047,975,000
16	BMMBMYKL	2013	509,859,748,000	227,043,883,000
17	DEUTMYKL	2013	12,831,255,550,000	15,057,852,766,030
18	MFBBMYKL	2013	1,633,179,821,000	1,649,086,628,000
19	BABMYKL	2013	5,177,289,238,000	3,952,705,560,539
20	BOCMY2X	2013	172,517,395,000	137,995,833,000
21	PBBEMYKL	2013	12,350,117,845,000	12,557,198,788,000
22	BRFMMYK1	2013	4,095,852,022,000	13,513,010,000,000
23	PHBMMYKL	2014	1,653,723,374,000	1,871,737,467,000

24	ARBKMYKL	2014	5,690,737,058,000	5,464,184,982,000
25	BBBMYKL	2014	110,986,065,683,000	111,269,349,850,000
26	CIBBMYKL	2014	9,655,284,939,000	15,138,946,574,000
27	CITIMYKL	2014	1,593,800,549,000	1,750,414,276,000
28	HLBBMYKL	2014	6,393,967,999,000	6,097,437,183,000
29	OCBCMYKL	2014	38,383,972,676,000	30,203,339,915,000
30	SCBLMYKX	2014	1,198,435,212,000	1,844,490,252,000
31	UOVBYKL	2014	3,208,985,597,000	3,414,583,480,000
32	ARBIMYKL	2014	3,695,373,000	10,337,189,000
33	BIMBMYKL	2014	1,552,670,899,000	1,595,500,968,000
34	BOFAMY2X	2014	65,148,840,000,000	166,417,070,400,000
35	HBMBMYKL	2014	894,923,234,000	3,669,769,333,000
36	MBBEMYKL	2014	20,402,162,162,000	19,892,108,000,000
37	RHBBMYKL	2014	6,187,441,000,000	5,597,047,802,000
38	BMMBMYKL	2014	460,153,766,000	550,648,528,000
39	DEUTMYKL	2014	25,566,755,461,000	13,857,755,994,000
40	MFBBMYKL	2014	1,712,106,726,000	1,633,179,821,000
41	BABMYKL	2014	6,163,584,000,000	5,591,472,377,040
42	BOCMY2X	2014	322,531,070,000	172,517,395,000
43	PBBEMYKL	2014	13,729,442,200,000	13,338,127,272,600
44	BRFMMYK1	2014	5,977,007,874,000	13,338,127,272,600
45	PHBMMYKL	2015	1,051,073,482,000	1,786,021,244,000
46	ARBKMYKL	2015	6,218,424,110,000	6,145,996,022,000
47	BBBMYKL	2015	104,626,581,745,000	119,864,950,937,000
48	CIBBMYKL	2015	8,807,897,966,000	10,427,707,735,000
49	CITIMYKL	2015	1,731,882,788,000	1,870,433,411,000
50	HLBBMYKL	2015	6,792,146,687,000	6,905,485,439,000

51	OCBCMYKL	2015	38,686,235,303,000	41,454,685,970,000
52	SCBLMYKX	2015	78,624,756,000	1,294,310,029,000
53	UOVBYMYKL	2015	3,244,248,273,000	3,465,704,353,000
54	ARBIMYKL	2015	27,595,157,000	39,910,020,000
55	BIMBYMYKL	2015	1,542,816,572,000	1,676,884,571,000
56	BOFAMY2X	2015	21,417,024,000,000	70,360,747,200,000
57	HBMBMYKL	2015	892,943,739,000	966,517,092,720
58	MBBEMYKL	2015	20,754,342,000,000	20,402,162,162,000
59	RHBBMYKL	2015	4,587,450,000,000	6,187,441,000,000
60	BMMBYMYKL	2015	271,057,297,000	496,966,087,000
61	DEUTMYKL	2015	26,907,334,399,000	25,566,755,461,000
62	MFBBMYKL	2015	1,611,930,269,000	1,712,106,726,000
63	BABMYKL	2015	5,228,880,045,000	6,656,670,720,000
64	BOCMY2X	2015	311,344,443,000	348,333,555,600
65	PBBEMYKL	2015	15,379,162,738,000	14,827,797,576,000
66	BRFMMYK1	2015	5,428,098,988,000	14,827,797,576,000

Lampiran 31.

Volatilitas Laba di Indonesia

NO	PERUSAHAAN	TAHUN	ROA	VOLATILITAS LABA
1	AGRO	2013	0.017	0.015
2	BBKP	2013	0.018	0.018
3	BBNP	2013	0.016	0.016
4	BBRI	2013	0.050	0.051
5	BBTN	2013	0.018	0.019
6	BJBR	2013	0.032	0.030
7	BJTM	2013	0.038	0.045
8	BKSW	2013	0.001	0.004
9	BNII	2013	0.017	0.015
10	BVIC	2013	0.020	0.024
11	MAYA	2013	0.025	0.023
12	MCOR	2013	0.017	0.014
13	BACA	2013	0.016	0.013
14	BBCA	2013	0.038	0.039
15	BBMD	2013	0.054	0.049
16	BBNI	2013	0.034	0.032
17	BDMN	2013	0.023	0.024
18	BMAS	2013	0.011	0.016
19	BMRI	2013	0.015	0.026
20	BNGA	2013	0.028	0.036
21	BSIM	2013	0.017	0.024
22	BTPN	2013	0.045	0.078
23	INPC	2013	0.014	0.053
24	MEGA	2013	0.011	0.033
25	NAGA	2013	0.004	0.010

26	NISP	2013	0.018	0.034
27	PNBM	2013	0.150	0.166
28	AGRO	2014	0.015	0.016
29	BBKP	2014	0.012	0.016
30	BBNP	2014	0.012	0.014
31	BBRI	2014	0.029	0.041
32	BBTN	2014	0.011	0.016
33	BJBR	2014	0.019	0.026
34	BJTM	2014	0.035	0.035
35	BKSW	2014	0.011	0.007
36	BNII	2014	0.007	0.012
37	BVIC	2014	0.001	0.013
38	MAYA	2014	0.020	0.022
39	MCOR	2014	0.008	0.194
40	BACA	2014	0.013	0.175
41	BBCA	2014	0.039	0.265
42	BBMD	2014	0.121	0.282
43	BBNI	2014	0.035	0.248
44	BDMN	2014	0.014	0.220
45	BMAS	2014	0.008	0.149
46	BMRI	2014	0.024	0.225
47	BNGA	2014	0.014	0.239
48	BSIM	2014	0.010	0.187
49	BTPN	2014	0.036	0.289
50	INPC	2014	0.079	0.172
51	MEGA	2014	0.012	0.197
52	NAGA	2014	0.006	0.102
53	NISP	2014	0.018	0.193
54	PNBM	2014	0.061	0.354
55	AGRO	2015	0.016	0.016

56	BBKP	2015	0.014	0.016
57	BBNP	2015	0.014	0.015
58	BBRI	2015	0.042	0.048
59	BBTN	2015	0.016	0.017
60	BJBR	2015	0.020	0.027
61	BJTM	2015	0.027	0.033
62	BKSW	2015	0.009	0.006
63	BNII	2015	0.010	0.014
64	BVIC	2015	0.065	0.048
65	MAYA	2015	0.021	0.024
66	MCOR	2015	0.010	0.015
67	BACA	2015	0.011	0.014
68	BBCA	2015	0.038	0.039
69	BBMD	2015	0.112	0.086
70	BBNI	2015	0.026	0.030
71	BDMN	2015	0.013	0.019
72	BMAS	2015	0.011	0.011
73	BMRI	2015	0.023	0.020
74	BNGA	2015	0.002	0.018
75	BSIM	2015	0.010	0.014
76	BTPN	2015	0.031	0.039
77	INPC	2015	0.003	0.014
78	MEGA	2015	0.020	0.016
79	NAGA	2015	0.007	0.006
80	NISP	2015	0.013	0.016
81	PNBM	2015	0.092	0.127

Lampiran 32.

Volatilitas Laba di Malaysia

NO	PERUSAHAAN	TAHUN	ROA	VOLATILITAS LABA
1	PHBMMYKL	2013	0.014	0.013
2	ARBKMYKL	2013	0.018	0.020
3	BBBMYKL	2013	0.017	0.017
4	CIBBMYKL	2013	0.019	0.017
5	CITIMYKL	2013	0.015	0.019
6	HLBBMYKL	2013	0.011	0.012
7	OCBCMYKL	2013	0.013	0.011
8	SCBLMYKX	2013	0.015	0.017
9	UOVBMKYKL	2013	0.001	0.016
10	ARBIMYKL	2013	0.016	0.001
11	BIMBMYKL	2013	0.005	0.016
12	BOFAMY2X	2013	0.019	0.003
13	HBMBMYKL	2013	0.016	0.013
14	MBBEMYKL	2013	0.010	0.016
15	RHBBMYKL	2013	0.011	0.011
16	BMMBMYKL	2013	0.006	0.011
17	DEUTMYKL	2013	0.013	0.005
18	MFBBMYKL	2013	0.455	0.024
19	BABMYKL	2013	0.009	0.784
20	BOCMY2X	2013	0.018	0.023
21	PBBEMYKL	2013	0.026	0.037
22	BRFMMYK1	2013	0.012	0.051
23	PHBMMYKL	2014	0.018	0.168

24	ARBKMYKL	2014	0.016	0.201
25	BBBBYKL	2014	0.019	0.189
26	CIBBMYKL	2014	0.015	0.182
27	CITIMYKL	2014	0.012	0.201
28	HLBBMYKL	2014	0.010	0.175
29	OCBCMYKL	2014	0.015	0.169
30	SCBLMYKX	2014	0.000	0.180
31	UOVBMKYKL	2014	0.015	0.178
32	ARBIMYKL	2014	0.005	0.038
33	BIMBMYKL	2014	0.004	0.183
34	BOFAMY2X	2014	0.011	0.091
35	HBMBMYKL	2014	0.010	0.196
36	MBBEMYKL	2014	0.010	0.178
37	RHBBMYKL	2014	0.008	0.144
38	BMMBMYKL	2014	0.012	0.136
39	DEUTMYKL	2014	0.472	0.102
40	MFBBMYKL	2014	0.011	0.166
41	BABMYKL	2014	0.018	0.866
42	BOCMY2X	2014	0.024	0.148
43	PBBEMYKL	2014	0.008	0.189
44	BRFMMYK1	2014	0.019	0.221
45	PHBMMYKL	2015	0.015	0.011
46	ARBKMYKL	2015	0.019	0.019
47	BBBBYKL	2015	0.015	0.017
48	CIBBMYKL	2015	0.012	0.013
49	CITIMYKL	2015	0.001	0.019
50	HLBBMYKL	2015	0.015	0.015

51	OCBCMYKL	2015	0.000	0.012
52	SCBLMYKX	2015	0.014	0.008
53	UOVBMKYKL	2015	0.002	0.015
54	ARBIMYKL	2015	0.004	0.001
55	BIMBMKYKL	2015	0.010	0.015
56	BOFAMY2X	2015	0.007	0.004
57	HBMBMYKL	2015	0.006	0.013
58	MBBEMYKL	2015	0.008	0.013
59	RHBBMKYKL	2015	0.010	0.008
60	BMMBMKYKL	2015	0.370	0.009
61	DEUTMYKL	2015	0.012	0.007
62	MFBBMYKL	2015	0.018	0.012
63	BABMYKL	2015	0.022	0.418
64	BOCMY2X	2015	0.012	0.011
65	PBBEMYKL	2015	0.018	0.018
66	BRFMMYK1	2015	0.020	0.024

Lampiran 33.

Perataan Laba di Indonesia

NO	PERUSAHAAN	TAHUN	LABA	PENDAPATAN	PERATAAN LABA
1	AGRO	2013	19,413,130	104,127,723	0.186
2	BBKP	2013	117,000,000	824,000,000	0.142
3	BBNP	2013	-29,665,639	170,666,000	-0.174
4	BBRI	2013	2,667,000,000	9,851,000,000	0.271
5	BBTN	2013	198,000,000	1,964,000,000	0.101
6	BJBR	2013	183,083,000	1,337,303,000	0.137
7	BJTM	2013	99,673,000	608,675,000	0.164
8	BKSW	2013	34,086,000	170,078,000	0.200
9	BNII	2013	364,957,000	394,383,000	0.925
10	BVIC	2013	38,844,000	395,467,000	0.098
11	MAYA	2013	122,062,000	691,658,000	0.176
12	MCOR	2013	-15,775,000	51,066,000	-0.309
13	BACA	2013	19,907,000	120,668,000	0.165
14	BBCA	2013	2,538,000,000	6530000000	0.389
15	BBMD	2013	37,433,000	54177000	0.604
16	BBNI	2013	2,010,000,000	3,746,000,000	0.537
17	BDMN	2013	42,172,000	1,272,556,000	0.033
18	BMAS	2013	7,805,000	70,421,000	0.111
19	BMRI	2013	2,786,316,000	7,658,400,000	0.364
20	BNGA	2013	46,290,000	8,160,984,000	0.006
21	BSIM	2013	-6,633,000	46,168,000	-0.144
22	BTPN	2013	160,675,000	1,650,108,000	0.097
23	INPC	2013	89,456,000	172,228,000	0.519
24	MEGA	2013	-852,632,000	-715,612,000	1.191

25	NAGA	2013	-401,950	17,483,784	-0.023
26	NISP	2013	227,265,000	1,224,963,000	0.186
27	PNBM	2013	176140000	1,632,812,000	0.108
28	AGRO	2014	6,968,226	177,721,304	0.039
29	BBKP	2014	-279,000,000	1,143,000,000	-0.244
30	BBNP	2014	-8,702,000	173,833,000	-0.050
31	BBRI	2014	24,227,000,000	15,661,000,000	1.547
32	BBTN	2014	2,873,000,000	2,024,000,000	1.419
33	BJBR	2014	-256,353,000	658,831,000	-0.389
34	BJTM	2014	114,772,000	686,885,000	0.167
35	BKSW	2014	34,521,000	714,684,000	0.048
36	BNII	2014	-873,394,000	416,826,000	-2.095
37	BVIC	2014	-138,715,656	518,560,000	-0.268
38	MAYA	2014	44,297,952	1,309,499,829	0.034
39	MCOR	2014	14,477,000	249,963,000	0.058
40	BACA	2014	4424000	12,719,000	-1.252
41	BBCA	2014	2,256,000,000	6751000000	0.226
42	BBMD	2014	-71,269,000	31,924,000	-2.232
43	BBNI	2014	4,947,899,000	1457588000	-2.622
44	BDMN	2014	-1,476,658,000	2,860,648,000	-0.516
45	BMAS	2014	-6,687,000	76,668,000	-0.087
46	BMRI	2014	1,824,849,000	12,429,100,000	0.147
47	BNGA	2014	-1,952,311,000	2,942,681,000	-0.663
48	BSIM	2014	-66,341,000	161,265,000	-0.411
49	BTPN	2014	-254,534,000	1,350,097,000	-0.189
50	INPC	2014	-110,429,000	-43,481,000	2.54
51	MEGA	2014	43,000,000	49,000,000	0.878
52	NAGA	2014	2,819,648	60,423,284	0.047
53	NISP	2014	189,461,000	605,410,000	0.313
54	PNBM	2014	-221,000,000	-1,483,000,000	0.149

55	AGRO	2015	21,083,946	188,365,152	0.112
56	BBKP	2015	291,000,000	1,211,000,000	0.24
57	BBNP	2015	66,866,856	-73,878,393	-0.905
58	BBRI	2015	25,411,000,000	10,312,000,000	2.464
59	BBTN	2015	1,184,000,000	2,159,000,000	0.548
60	BJBR	2015	260,930,000	1,292,631,000	0.202
61	BJTM	2015	-54,581,000	622,291,000	-0.088
62	BKSW	2015	156,046,000	819,461,000	0.19
63	BNII	2015	421,421,000	556,542,000	0.757
64	BVIC	2015	-11,626,128	-17,488,806	0.665
65	MAYA	2015	223,026,684	1,437,576,586	0.155
66	MCOR	2015	14,477,000	101,643,000	0.142
67	BACA	2015	-15,922,000	70,651,000	-0.225
68	BBCA	2015	1,524,000,000	6503000000	0.234
69	BBMD	2015	3,742,000	61,974,000	0.06
70	BBNI	2015	-1,887,291,000	2,340,700,000	-0.806
71	BDMN	2015	-213,505,000	-570,827,000	0.374
72	BMAS	2015	15,017,000	70,419,000	0.213
73	BMRI	2015	497,615,000	8,932,185,000	0.056
74	BNGA	2015	-1,915,955,000	1,505,875,000	-1.272
75	BSIM	2015	30,221,000	343,558,000	0.088
76	BTPN	2015	-132,518,000	710,721,000	-0.186
77	INPC	2015	-41,082,000	48,727,000	-0.843
78	MEGA	2015	485,000,000	558,000,000	0.869
79	NAGA	2015	5,791,628	67,431,141	0.086
80	NISP	2015	168,653,000	5,476,307,000	0.031
81	PNBM	2015	-225,000,000	-1,526,000,000	0.147

Lampiran 34.

Perataan Laba di Malaysia

NO	PERUSAHAAN	TAHUN	LABA	PENDAPATAN	PERATAAN LABA
1	PHBMMYKL	2013	135,228,910,847	80,073,523,467	0.448
2	ARBKMYKL	2013	457,379,407,142	387,877,161,464	0.568
3	BBBMYKL	2013	12,319,197,170,457	15,615,242,533,136	0.337
4	CIBBMYKL	2013	593,734,315,069	3,572,263,676,176	0.283
5	CITIMYKL	2013	-138,761,688,749	-459,491,789,805	0.335
6	HLBMMYKL	2013	339,923,646,980	268,129,951,718	0.625
7	OCBCMYKL	2013	-18,853,425,000,000	-18,110,100,000,000	0.765
8	SCBLMYKX	2013	452,496,039,749	290,926,081,293	0.410
9	UOVMMYKL	2013	31,616,513,710	1,104,872,633,700	0.286
10	ARBIMYKL	2013	9,571,471,000	914,545,429,000	0.010
11	BIMBMMYKL	2013	147,731,571,100	563,058,612,400	0.262
12	BOFAMY2X	2013	1,540,898,800,000	581,311,520,000	0.265
13	HBMMBMYKL	2013	339,793,456,800	693,954,043,200	0.490
14	MMBEMMYKL	2013	198,921,080,000	1,009,512,342,340	0.197
15	RHMMBMYKL	2013	559,704,780,200	2,095,143,573,000	0.267
16	MMMBMMYKL	2013	509,859,748,000	4,853,030,739,000	0.105
17	DEUTMMYKL	2013	1,283,125,555,000	2,170,780,323,250	0.059
18	MMFBBMMYKL	2013	163,317,982,100	404,652,174,900	0.404
19	BABMMYKL	2013	517,728,923,800	204,329,943,950	0.253
20	BOCMY2X	2013	17,251,739,500	90,657,193,300	0.190
21	PMBEMMYKL	2013	1,235,011,784,500	4,637,446,464,600	0.266
22	BRFMMYK1	2013	409,585,202,200	1,844,763,382,600	0.222
23	PHBMMYKL	2014	-79,366,873,000	47,857,357,000	0.423
24	ARBKMYKL	2014	540,939,058,000	2,135,141,140,000	0.508
25	BBBMYKL	2014	7,958,889,896,000	-125,940,381,219,000	0.619

26	CIBBMYKL	2014	-4,362,258,185,000	3,802,182,635,000	0.181
27	CITIMYKL	2014	-26,953,410,000	98,649,722,000	0.323
28	HLBBMYKL	2014	748,192,829,000	389,455,783,000	0.679
29	OCBCMYKL	2014	10,417,913,013,000	65,515,467,102,000	0.376
30	SCBLMYKX	2014	-509,426,133,000	-127,327,639,000	0.296
31	UOVBYMYKL	2014	47,334,226,000	1,246,371,646,000	0.261
32	ARBIMYKL	2014	-5,876,098,000	-660,090,887,000	0.015
33	BIMBMYKL	2014	75,355,188,000	549,917,076,000	0.251
34	BOFAMY2X	2014	-88,941,040,000,000	-31,044,440,000,000	0.118
35	HBMBMYKL	2014	-2,503,011,334,000	-5,185,209,513,000	0.510
36	MBBEMYKL	2014	510,054,162,000	7,471,684,766,000	0.188
37	RHBBMYKL	2014	590,393,198,000	-2,021,750,730,000	0.327
38	BMMBMYKL	2014	-49,705,982,000	446,600,901,000	0.087
39	DEUTMYKL	2014	12,735,499,911,000	-30,701,651,572,000	0.137
40	MFBBMYKL	2014	78,926,905,000	48,570,403,000	0.418
41	BABMYKL	2014	986,294,762,000	867,944,175,000	2.894
42	BOCMY2X	2014	150,013,675,000	578,279,159,000	0.217
43	PBBEMYKL	2014	1,379,324,355,000	4,848,902,357,000	0.268
44	BRFMMYK1	2014	188,115,585,200	-211,660,823,000	0.328
45	PHBMMYKL	2015	-602,649,892,000	-1,386,479,496,000	0.416
46	ARBKMYKL	2015	527,687,052,000	-1,277,233,332,000	0.626
47	BBBMYKL	2015	-6,359,483,938,000	-4,521,846,579,000	0.598
48	CIBBMYKL	2015	-847,386,973,000	6,531,092,179,000	0.147
49	CITIMYKL	2015	138,082,239,000	-182,508,830,000	0.365
50	HLBBMYKL	2015	398,178,688,000	195,720,928,000	0.706
51	OCBCMYKL	2015	302,262,627,000	-53,210,331,536,000	0.792
52	SCBLMYKX	2015	-1,119,810,456,000	-307,178,234,000	0.021
53	UOVBYMYKL	2015	35,262,676,000	-6,520,839,419,000	0.562
54	ARBIMYKL	2015	23,899,784,000	9,024,009,000	0.105

55	BIMBMYKL	2015	-9,854,327,000	521,908,281,000	0.230
56	BOFAMY2X	2015	149,021,400,000,000	-8,910,280,000,000	0.396
57	HBMBMYKL	2015	-1,979,495,000	164,565,297,000	0.465
58	MBBEMYKL	2015	352,179,838,000	14,706,658,000,000	0.169
59	RHBBMYKL	2015	-1,599,991,000,000	-133,586,000,000	0.244
60	BMMBMYKL	2015	-189,096,469,000	331,286,180,000	0.048
61	DEUTMYKL	2015	1,340,578,938,000	5,637,613,212,000	0.140
62	MFBBMYKL	2015	-100,176,457,000	103,212,108,000	0.384
63	BABMYKL	2015	-934,703,955,000	-318,653,817,000	0.249
64	BOCMY2X	2015	-11,186,627,000	-83,303,511,000	0.222
65	PBBEMYKL	2015	1,649,720,538,000	7,054,606,061,000	0.264
66	BRFMMYK1	2015	-548,908,886,000	1,067,322,835,000	0.281