

LAMPIRAN

Lampiran 1

PERUSAHAAN YANG DIJADIKAN SAMPEL PENELITIAN

NO	TAHUN	KODE	NAMA PERUSAHAAN
1.	2011	BISI	Bisi Internasional Tbk
2.	2011	AALI	Astra Agro Lestari Tbk
3.	2011	BWPT	Eagle High Plantations
4.	2011	JAWA	Jaya Agra Wattie Tbk
5.	2011	LSIP	PP London Sumatra Indonesia Tbk
6.	2011	SGRO	Sampoerna Agro Tbk
7.	2011	SIMP	Salim Ivomas Pratama Tbk
8.	2011	TBLA	Tunas Baru Lampung Tbk
9.	2011	UNSP	Bakrie Sumatera Plantations Tbk
10.	2011	CPRO	Central Proteina Prima Tbk
11.	2011	IIKP	Inti Kapuas Arowana Tbk
12.	2011	BTEK	Bumi Teknokultura Unggul Tbk
13.	2011	HRUM	Harum Energy Tbk
14.	2011	MYOH	Samindo Resources Tbk
15.	2011	PKPK	Perdana Karya Perkasa Tbk
16.	2011	PTBA	Tambang Batubara Bukit Asam Tbk
17.	2011	SMMT	GOLDEN EAGLE ENERGY Tbk
18.	2011	ELSA	Elnusa Tbk
19.	2011	ANTM	Aneka Tambang (Persero) Tbk
20.	2011	CITA	Cita Mineral Investindo Tbk
21.	2011	CKRA	Cakra Mineral Tbk.
22.	2011	DKFT	Central Omega Resources Tbk
23.	2011	TINS	Timah (Persero) Tbk
24.	2011	CTTH	Citatah Tbk
25.	2011	MITI	Mitra Investindo Tbk
26.	2011	INDF	Indofood Sukses Makmur Tbk
27.	2011	PSDN	Prasidha Aneka Niaga Tbk
28.	2011	SKBM	Sekar Bumi Tbk
29.	2011	STTP	Siantar Top Tbk
30.	2011	ULTJ	Ultra Jaya Milk Industry Tbk
31.	2011	GGRM	Gudang Garam Tbk
32.	2011	MERK	Merck Tbk
33.	2011	MBTO	Martina Berto Tbk
34.	2011	TCID	Mandom Indonesia Tbk
35.	2011	UNVR	Unilever Indonesia Tbk
36.	2011	KICI	Kedaung Indah Can Tbk
37.	2011	LMPI	Langgeng Makmur Industri Tbk
38.	2011	APLN	Agung Podomoro Land Tbk
39.	2011	BAPA	Bekasi Asri Pemula Tbk
40.	2011	BEST	Bekasi Fajar Industrial Estate Tbk
41.	2011	BIPP	Bhuwanatala Indah Permai Tbk
42.	2011	BKDP	Bukit Darmo Property Tbk
43.	2011	DILD	Intiland Development Tbk
44.	2011	EMDE	Megapolitan Developments Tbk
45.	2011	GWSA	Greenwood Sejahtera Tbk
46.	2011	KIJA	Kawasan Industri Jababeka Tbk

47.	2011	LAMI	Lamicitra Nusantara Tbk
48.	2011	MTLA	Metropolitan Land Tbk
49.	2011	PUDP	Pudjadi Prestige Tbk
50.	2011	PWON	Pakuwon Jati Tbk
51.	2011	RBMS	Ristia Bintang Mahkotasejati Tbk
52.	2011	RDTX	Roda Vivatex Tbk
53.	2011	RODA	Pikko Land Development Tbk
54.	2011	SCBD	Danayasa Arthatama Tbk
55.	2011	SMRA	Summarecon Agung Tbk
56.	2011	ADHI	Adhi Karya (Persero) Tbk
57.	2011	PTPP	PP (Persero) Tbk
58.	2011	TOTL	Total Bangun Persada Tbk
59.	2011	WIKA	Wijaya Karya Tbk
60.	2011	WSKT	Waskita Karya (Persero) Tbk
61.	2011	LAPD	Leyand International Tbk
62.	2011	JSMR	Jasa Marga Tbk
63.	2011	MIRA	Mitra International Resources Tbk
64.	2011	SAFE	Steady Safe Tbk
65.	2011	SDMU	Sidomulyo Selaras Tbk
66.	2011	TMAS	Pelayaran Tempuran Emas Tbk
67.	2011	WEHA	PT WEHA Transportasi Indonesia Tbk
68.	2011	ZEBRA	Zebra Nusantara Tbk
69.	2011	SUPR	Solusi Tunas Pratama Tbk
70.	2011	TOWR	Sarana Menara Nusantara Tbk
71.	2012	BISI	Bisi Internasional Tbk
72.	2012	AALI	Astra Agro Lestari Tbk
73.	2012	BWPT	Eagle High Plantations
74.	2012	JAWA	Jaya Agra Wattie Tbk
75.	2012	LSIP	PP London Sumatra Indonesia Tbk
76.	2012	SGRO	Sampoerna Agro Tbk
77.	2012	SIMP	Salim Ivomas Pratama Tbk
78.	2012	TBLA	Tunas Baru Lampung Tbk
79.	2012	UNSP	Bakrie Sumatera Plantations Tbk
80.	2012	CPRO	Central Proteina Prima Tbk
81.	2012	IKP	Inti Kapuas Arowana Tbk
82.	2012	BTEK	Bumi Teknokultura Unggul Tbk
83.	2012	HRUM	Harum Energy Tbk
84.	2012	MYOH	Samindo Resources Tbk
85.	2012	PKPK	Perdana Karya Perkasa Tbk
86.	2012	PTBA	Tambang Batubara Bukit Asam Tbk
87.	2012	SMMT	GOLDEN EAGLE ENERGY Tbk
88.	2012	ELSA	Elnusa Tbk
89.	2012	ANTM	Aneka Tambang (Persero) Tbk
90.	2012	CITA	Cita Mineral Investindo Tbk
91.	2012	CKRA	Cakra Mineral Tbk.
92.	2012	DKFT	Central Omega Resources Tbk
93.	2012	TINS	Timah (Persero) Tbk
94.	2012	CTTH	Citatah Tbk
95.	2012	MITI	Mitra Investindo Tbk
96.	2012	INDF	Indofood Sukses Makmur Tbk
97.	2012	PSDN	Prasidha Aneka Niaga Tbk
98.	2012	SKBM	Sekar Bumi Tbk

99.	2012	STTP	Siantar Top Tbk
100.	2012	ULTJ	Ultra Jaya Milk Industry Tbk
101.	2012	GGRM	Gudang Garam Tbk
102.	2012	MERK	Merck Tbk
103.	2012	MBTO	Martina Berto Tbk
104.	2012	TCID	Mandom Indonesia Tbk
105.	2012	UNVR	Unilever Indonesia Tbk
106.	2012	KICI	Kedaung Indah Can Tbk
107.	2012	LMPI	Langgeng Makmur Industri Tbk
108.	2012	APLN	Agung Podomoro Land Tbk
109.	2012	BAPA	Bekasi Asri Pemula Tbk
110.	2012	BEST	Bekasi Fajar Industrial Estate Tbk
111.	2012	BIPP	Bhuwanatala Indah Permai Tbk
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118.	2012	MTLA	Metropolitan Land Tbk
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120.	2012	PWON	Pakuwon Jati Tbk
121.	2012	RBMS	Ristia Bintang Mahkotasejati Tbk
122.	2012	RDTX	Roda Vivatex Tbk
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304.	2015	CTTH	Citatah Tbk
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306.	2015	INDF	Indofood Sukses Makmur Tbk
307.	2015	PSDN	Prasidha Aneka Niaga Tbk

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314.	2015	TCID	Mandom Indonesia Tbk
315.	2015	UNVR	Unilever Indonesia Tbk
316.	2015	KICI	Kedaung Indah Can Tbk
317.	2015	LMPI	Langgeng Makmur Industri Tbk
318.	2015	APLN	Agung Podomoro Land Tbk
319.	2015	BAPA	Bekasi Asri Pemula Tbk
320.	2015	BEST	Bekasi Fajar Industrial Estate Tbk
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328.	2015	MTLA	Metropolitan Land Tbk
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330.	2015	PWON	Pakuwon Jati Tbk
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332.	2015	RDTX	Roda Vivatex Tbk
333.	2015	RODA	Pikko Land Development Tbk
334.	2015	SCBD	Danayasa Arthatama Tbk
335.	2015	SMRA	Summarecon Agung Tbk
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339.	2015	WIKA	Wijaya Karya Tbk
340.	2015	WSKT	Waskita Karya (Persero) Tbk
341.	2015	LAPD	Leyand International Tbk
342.	2015	JSMR	Jasa Marga Tbk
343.	2015	MIRA	Mitra International Resources Tbk
344.	2015	SAFE	Steady Safe Tbk
345.	2015	SDMU	Sidomulyo Selaras Tbk
346.	2015	TMAS	Pelayaran Tempuran Emas Tbk
347.	2015	WEHA	PT WEHA Transportasi Indonesia Tbk
348.	2015	ZEBRA	Zebra Nusantara Tbk
349.	2015	SUPR	Solusi Tunas Pratama Tbk
350.	2015	TOWR	Sarana Menara Nusantara Tbk

Lampiran 2

DATA PERUSAHAAN YANG DIOLAH SEBELUM OUTLIER

NO	TAHUN	KODE	KA	MOWN	DC	GO	SIZE
1.	2011	BISI	516.549.000	0,0000000	0,1375660	22,8888191	0,417394
2.	2011	AALI	6.519.022.031	0,0000000	0,1742700	20,9630534	2,322780
3.	2011	BWPT	440.828.348	4,4328604	0,6027050	102,7353296	1,277874
4.	2011	JAWA	465.907.385	0,0000000	0,4159240	0,0000000	0,663718
5.	2011	LSIP	3.397.581.000	0,0000000	0,1402320	48,1534009	1,915598
6.	2011	SGRO	3.971.717.323	0,0000000	0,2672260	29,5874055	1,227006
7.	2011	SIMP	7.869.100.526	0,0000000	0,4052940	0,0000000	3,239071
8.	2011	TBLA	2.842.551.000	0,0150865	0,6213290	14,2093491	1,445506
9.	2011	UNSP	2.789.387.241	0,1078009	0,5156980	0,1281806	2,928630
10.	2011	CPRO	4.925.087.000	0,0000000	0,9227040	144,5992043	1,954728
11.	2011	IKP	-356.626.544	0,0000000	0,0038200	56,0858727	5,959045
12.	2011	BTEK	3.258.762.049	0,0119511	0,1695420	91,9868845	4,450935
13.	2011	HRUM	5.815.751.078	0,0176063	0,2363680	2513,3465523	6,229863
14.	2011	MYOH	1.150.790.189	1,2225668	0,4223750	508,2202413	6,683148
15.	2011	PKPK	284.689.628	0,0009706	0,5951520	40,3967386	6,118047
16.	2011	PTBA	6.287.805.691	0,0000000	0,2908790	65,7030943	2,443216
17.	2011	SMMT	-737.262.507	0,0000000	0,1468970	30,8764635	5,220140
18.	2011	ELSA	3.148.457.217	0,0000000	0,5660940	32,2899558	1,479101
19.	2011	ANTM	5.866.659.032	0,0274794	0,2913710	15,3999855	2,721361
20.	2011	CITA	2.563.779.072	0,0000000	0,4657930	0,0000000	0,577175
21.	2011	CKRA	-833.553.271	1,1961722	0,0058070	0,4894600	0,166362
22.	2011	DKFT	326.606.569	0,0000000	0,1096280	0,0000000	0,263133
23.	2011	TINS	5.369.934.967	0,0000000	0,3001630	49,4900174	1,882362
24.	2011	CTTH	206.046.612	0,0025735	0,6518120	15,1478533	5,385646
25.	2011	MITI	108.378.307	0,0000000	0,4175920	0,0000000	4,880291
26.	2011	INDF	30.458.895.749	0,0023495	0,4101020	16,7338880	3,981269
27.	2011	PSDN	1.125.700.492	4,5293893	0,4006910	0,3937193	6,499613
28.	2011	SKBM	-214.526.613	0,0000000	0,4462530	0,0000000	5,254031

29.	2011	STTP	3.550.189.399	6,6385737	0,4757350	0,8687212	6,840295
30.	2011	ULTJ	1.458.280.970	0,1310745	0,3799770	3,1633807	0,779325
31.	2011	GGRM	9.504.771.000	0,0005260	0,3719180	35,9333006	3,665816
32.	2011	MERK	584.273.776	0,0000000	0,1543610	104,5667999	6,370565
33.	2011	MBTO	432.012.599	0,0000000	0,2605470	0,0000000	6,294662
34.	2011	TCID	1.500.841.043	0,0700882	0,0976710	0,7357317	0,122218
35.	2011	UNVR	14.284.363.000	0,0000000	0,6488430	154,9864613	2,349660
36.	2011	KICI	3.464.954.211	29,2008000	0,2644900	0,0559896	4,470713
37.	2011	LMPI	418.214.510	0,0626328	0,4064400	1,3527525	6,530725
38.	2011	APLN	-399.805.369	0,0049528	0,5358100	21,0681666	2,383058
39.	2011	BAPA	10.654.246	0,0909091	0,4543260	0,1007353	4,997780
40.	2011	BEST	-112.730.215	0,0000000	0,4556590	0,0000000	0,496524
41.	2011	BIPP	101.147.441	0,0345484	0,6199720	9,2398587	5,275402
42.	2011	BKDP	-203.296.819	0,0820000	0,2747630	4,7927647	6,883962
43.	2011	DILD	-666.010.253	0,0000046	0,3325610	33,1425982	1,738886
44.	2011	EMDE	-124.661.679	0,0000000	0,4092860	0,0000000	6,825055
45.	2011	GWSA	-411.635.498	0,0000000	0,2996960	0,0000000	0,551584
46.	2011	KIJA	273.284.011	0,0000000	0,3744010	94,6446343	1,722231
47.	2011	LAMI	-96.282.585	0,0000014	0,5207380	4,5303175	6,383471
48.	2011	MTLA	463.246.111	0,0000000	0,2181850	0,0000000	0,547543
49.	2011	PUDP	70.412.734	0,0000000	0,2936020	9,3346712	5,831140
50.	2011	PWON	495.054.317	0,0003335	0,5869010	177,4037395	1,748156
51.	2011	RBMS	-673.082.216	0,2739163	0,0769750	5,0044783	4,912192
52.	2011	RDTX	390.913.816	0,0000000	0,2346100	0,0000000	0,078811
53.	2011	RODA	-1.051.860.414	0,0000000	0,3645320	5,9336074	0,802450
54.	2011	SCBD	741.311.228	0,0000000	0,2509920	0,0000000	1,246457
55.	2011	SMRA	-805.854.206	0,0186071	0,6941540	51,0899264	2,091741
56.	2011	ADHI	2.363.405.984	0,0000000	0,8379890	201,0261188	1,810254
57.	2011	PTPP	1.899.381.210	0,0000000	0,7944080	149,8160341	1,936293
58.	2011	TOTL	1.591.200.473	0,0058273	0,6449290	27,7506612	0,640274
59.	2011	WIKA	4.585.032.550	0,0082233	0,7333440	95,9251506	2,118903
60.	2011	WSKT	4.467.670.095	0,0000000	0,8787680	0,0000000	1,632373
61.	2011	LAPD	387.785.274	0,0592941	0,4126600	0,0444662	0,168899

62.	2011	JSMR	5.364.759.342	0,0044215	0,6002800	82,7136058	3,040467
63.	2011	MIRA	1.728.426.738	0,0000000	0,2751340	0,0000000	6,005663
64.	2011	SAFE	112.513.455	42,1946111	2,2814450	-0,0201970	4,102743
65.	2011	SDMU	596.854.027	0,0000000	0,1204890	0,0000000	5,287555
66.	2011	TMAS	1.130.547.174	0,0000000	0,7568230	0,9993881	6,907554
67.	2011	WEHA	105.660.718	0,0000000	0,6995850	0,0000000	5,571218
68.	2011	ZEBRA	142.243.825	0,0000000	0,8097430	0,0000000	3,852358
69.	2011	SUPR	-214.974.240	0,0000000	0,6832330	0,0000000	1,045212
70.	2011	TOWR	436.046.000	0,0000000	0,8227580	20,5443462	2,148034
71.	2012	BISI	-201.510.000	0,0000000	0,1506550	18,4046012	0,461845
72.	2012	AALI	7.382.846.278	0,0000000	0,2459300	43,9035991	2,519228
73.	2012	BWPT	637.052.747	0,0020776	0,6608620	177,9201771	1,591681
74.	2012	JAWA	402.652.886	0,2807101	0,4406690	16,2691949	0,806476
75.	2012	LSIP	2.783.628.000	0,0000000	0,1684480	113,4093031	2,021680
76.	2012	SGRO	2.579.142.790	0,0000000	0,3554610	20,3493811	1,419971
77.	2012	SIMP	8.596.750.002	0,0000000	0,3944570	6,7583922	3,279933
78.	2012	TBLA	3.566.389.000	0,0108364	0,6614760	15,0084598	1,648082
79.	2012	UNSP	3.153.706.743	0,0832368	0,5830870	0,0533691	2,943544
80.	2012	CPRO	4.648.143.000	0,0000000	0,9846280	417,0403796	1,964031
81.	2012	IIKP	-49.402.981	0,0000000	0,0658310	73,5369621	5,794165
82.	2012	BTEK	-369.990.064	0,0000000	0,3360440	58,4006223	4,688996
83.	2012	HRUM	8.887.329.047	0,0000000	0,2042180	2257,8018072	6,289046
84.	2012	MYOH	1.462.341.084	0,2887638	0,7902980	19,3399746	0,256191
85.	2012	PKPK	142.051.447	0,0006906	0,5590910	113,9604148	5,982113
86.	2012	PTBA	7.965.181.000	0,0000000	0,3318260	76,6122343	2,543804
87.	2012	SMMT	2.774.477.222	0,0000000	0,0711520	99,4617824	6,174159
88.	2012	ELSA	3.431.712.000	0,0000000	0,5244570	8,4187186	1,457219
89.	2012	ANTM	6.487.900.625	0,0199848	0,3488960	20,9624689	2,981025
90.	2012	CITA	1.610.326.165	0,0000000	0,4236190	0,0047195	0,677018
91.	2012	CKRA	131.757.050	0,1908251	0,0333030	2,9007883	0,193097
92.	2012	DKFT	503.380.159	0,0000000	0,0971610	0,0000000	0,428530
93.	2012	TINS	4.099.467.679	0,0000000	0,2528770	42,3541938	1,808453
94.	2012	CTTH	144.787.626	0,0085430	0,6987750	3,4729880	5,566197

95.	2012	MITI	118.465.883	0,0000000	0,3617260	0,0000000	5,000854
96.	2012	INDF	30.780.639.758	0,0006403	0,4244730	21,2513890	4,083014
97.	2012	PSDN	1.005.806.353	97,9204706	0,3999840	0,0212719	6,525925
98.	2012	SKBM	696.937.066	0,0000000	0,5581430	0,0000000	5,666292
99.	2012	STTP	421.028.923	13,4958814	0,5361880	0,5968521	0,222343
100.	2012	ULTJ	2.171.657.271	0,0218881	0,3074510	19,5198013	0,883768
101.	2012	GGRM	14.531.264.000	0,0002752	0,3590430	57,2003464	3,725910
102.	2012	MERK	536.957.958	0,0384615	0,2681430	47,4154427	6,344636
103.	2012	MBTO	421.550.539	0,0000451	0,2870100	20,7290814	6,412629
104.	2012	TCID	1.583.294.263	0,1120262	0,1305920	0,6117677	0,231905
105.	2012	UNVR	17.544.207.000	0,0000000	0,6688880	701,1623679	2,483572
106.	2012	KICI	-163.411.251	0,0028979	0,2990740	87,6524370	4,553403
107.	2012	LMPI	149.773.318	0,0002574	0,4976890	407,1679995	6,703376
108.	2012	APLN	-2.501.921.064	0,0045367	0,5821890	18,4127440	2,720966
109.	2012	BAPA	4.228.775	0,0000526	0,4501700	148,8142636	5,069489
110.	2012	BEST	370.388.032	0,0000000	0,2255910	0,0000000	0,826366
111.	2012	BIPP	-3.143.433.112	0,0015572	0,5254130	359,7230299	5,184045
112.	2012	BKDP	-162.922.045	0,0820000	0,2779700	0,1815088	6,802337
113.	2012	DILD	-463.385.456	0,0000126	0,3514290	14,6356025	1,806812
114.	2012	EMDE	-214.354.202	0,0057057	0,4089000	5,2782129	6,787143
115.	2012	GWSA	-127.875.818	0,0000000	0,2045670	0,0000000	0,729479
116.	2012	KIJA	304.873.790	0,0000000	0,4383300	22,8137602	1,956850
117.	2012	LAMI	-71.657.843	0,0000000	0,4699610	1,7687665	6,421162
118.	2012	MTLA	-151.973.557	0,0000000	0,2291620	0,0000000	0,700619
119.	2012	PUPD	102.007.353	0,0000000	0,2955560	1,3510185	5,889371
120.	2012	PWON	-1.276.542	0,0002586	0,5856980	49,6561716	2,023532
121.	2012	RBMS	-2.246.945.852	1,0114530	0,0715760	17,8890157	5,029202
122.	2012	RDTX	365.614.132	0,0000000	0,2108840	0,0000000	0,188138
123.	2012	RODA	-496.033.206	0,0000000	0,4389140	0,1711334	0,892817
124.	2012	SCBD	759.525.972	0,0000000	0,2535480	0,0000000	1,269199
125.	2012	SMRA	-25.845.167.504	0,0076133	0,6492030	189,3113177	2,386559
126.	2012	ADHI	-4.632.562.981	0,0025439	0,8499860	444,9360209	2,063312
127.	2012	PTPP	723.024.499	0,0000000	0,8063530	179,2422947	2,145931

128.	2012	TOTL	1.890.027.460	0,0021234	0,6580360	226,9998697	0,724646
129.	2012	WIKI	6.776.201.388	0,0076176	0,7429010	199,4906944	2,392883
130.	2012	WSKT	5.237.280.695	0,0000000	0,7600980	0,0000000	2,124176
131.	2012	LAPD	472.123.813	0,0035846	0,3839310	0,6910494	0,144100
132.	2012	JSMR	8.080.509.802	0,0051765	0,6045910	79,7447231	3,208947
133.	2012	MIRA	270.269.394	0,0000000	0,2432870	295,2665767	6,003991
134.	2012	SAFE	123.543.911	6,3029295	3,0180730	-0,1221739	3,726705
135.	2012	SDMU	10.789.790	0,2762148	0,3602710	0,8254291	5,626441
136.	2012	TMAS	1.285.106.283	0,0569206	0,7725320	5,8829207	0,427227
137.	2012	WEHA	266.276.475	0,0005610	0,7801680	101,0137336	5,955993
138.	2012	ZEBRA	991.373.722	0,0000000	0,6583800	31,8488450	4,036892
139.	2012	SUPR	-67.967.569	0,2780639	0,5567870	1,4108851	1,356093
140.	2012	TOWR	293.762.000	0,0000000	0,7481470	2,4422650	2,608083
141.	2013	BISI	-356.202.000	0,0000000	0,1383430	3,7017235	0,537662
142.	2013	AALI	8.296.740.811	0,0000000	0,3141500	63,6418897	2,705647
143.	2013	BWPT	1.002.463.162	0,0036258	0,6829260	257,2243805	1,947623
144.	2013	JAWA	571.877.163	0,2721554	0,5207390	1,6116961	0,977950
145.	2013	LSIP	2.249.963.000	0,0000000	0,1706470	119,6112805	2,076186
146.	2013	SGRO	1.555.219.231	0,0000000	0,4019850	21,5927526	1,506741
147.	2013	SIMP	8.356.875.000	0,0003865	0,4260460	9,3975486	3,334523
148.	2013	TBLA	3.515.503.000	0,0873990	0,7105810	1,7467105	1,826483
149.	2013	UNSP	3.849.220.482	11,9311250	0,7298300	0,0007807	2,891205
150.	2013	CPRO	3.662.299.000	0,0032286	0,8178640	0,0013383	1,971160
151.	2013	IIKP	-460.245.685	2,8317050	0,0512630	41,9784517	5,902513
152.	2013	BTEK	-648.371.287	0,4189005	0,7751790	421,7019635	5,913035
153.	2013	HRUM	7.175.655.570	0,0000000	0,1803890	706,6944957	6,162856
154.	2013	MYOH	2.573.845.510	0,5328128	0,5692000	12,2312863	0,596085
155.	2013	PKPK	113.985.237	0,0006178	0,5154830	24,0832668	5,890395
156.	2013	PTBA	7.469.151.000	0,0000000	0,3533040	65,5906077	2,457621
157.	2013	SMMT	-37.224.413.367	0,0000000	0,2591910	589,9910951	6,440388
158.	2013	ELSA	2.822.027.000	0,0000000	0,4772060	48,4159499	1,474763
159.	2013	ANTM	7.442.502.510	0,0079840	0,4148910	18,2122537	3,084887
160.	2013	CITA	3.229.465.403	0,0000000	0,4439600	0,0176574	1,327870

161.	2013	CKRA	5.037.162.705	0,0000000	0,0074160	0,2119326	0,178146
162.	2013	DKFT	510.166.195	0,0000000	0,0890230	0,0000000	0,466874
163.	2013	TINS	3.384.416.000	0,0092551	0,3628310	49,3667439	2,109486
164.	2013	CTTH	186.240.013	0,0207582	0,7576590	1,6235073	5,789838
165.	2013	MITI	111.675.788	0,0000000	0,2893730	0,0000000	5,056201
166.	2013	INDF	39.705.270.000	0,0009026	0,5117760	26,6300010	4,351709
167.	2013	PSDN	911.425.205	22,5387931	0,3875330	0,0104167	6,524783
168.	2013	SKBM	992.170.105	0,0000000	0,5958540	0,0000000	6,209901
169.	2013	STTP	1.462.719.058	55,3513514	0,5278230	0,1978639	0,385262
170.	2013	ULTJ	2.862.842.392	0,1751493	0,2832800	6,6177570	1,033540
171.	2013	GGRM	17.434.443.000	0,0002400	0,4206000	44,4782413	3,927306
172.	2013	MERK	609.349.073	0,0147059	0,2650530	125,4542440	6,546708
173.	2013	MBTO	526.091.999	0,0044958	0,2622740	0,1608399	6,416355
174.	2013	TCID	1.697.911.674	0,1115203	0,1930230	0,6186439	0,381855
175.	2013	UNVR	-16.088.951.000	0,0000000	0,6650780	211,8507428	2,541838
176.	2013	KICI	-2.328.627.614	0,0578706	0,3084870	3,9490878	4,604390
177.	2013	LMPI	472.398.561	0,0118141	0,5166320	7,7050375	6,711970
178.	2013	APLN	-3.136.216.141	0,0037005	0,6335000	11,7042130	2,979552
179.	2013	BAPA	53.505.710	0,0198784	0,4733440	0,2112017	5,168408
180.	2013	BEST	492.162.687	0,0228071	0,2629110	55,1433250	1,211941
181.	2013	BIPP	-657.514.647	0,0000000	0,2261620	2,1312027	6,330444
182.	2013	BKDP	-168.329.741	0,0856734	0,3014080	3,8261513	6,739913
183.	2013	DILD	904.097.671	0,0000130	0,4557820	7,3149846	2,018364
184.	2013	EMDE	-242.821.005	0,1085797	0,4055200	0,2409232	6,844321
185.	2013	GWSA	-110.459.454	2,0235126	0,1226640	0,1243373	0,715398
186.	2013	KIJA	1.266.783.820	0,0000000	0,4929200	18,7676087	2,110819
187.	2013	LAMI	-28.857.292	0,0000000	0,4140840	2,3327760	6,416853
188.	2013	MTLA	-132.113.199	0,0237023	0,3773980	6,4046942	1,041689
189.	2013	PUPD	148.446.467	0,0237023	0,2439250	0,6909173	5,904340
190.	2013	PWON	74.180.892	0,0001872	0,5587870	65,7984133	2,229799
191.	2013	RBMS	-26.802.469.371	0,6097509	0,1959990	21,4066921	5,068885
192.	2013	RDTX	432.384.452	0,0000000	0,2596780	0,0000000	0,437610
193.	2013	RODA	411.481.775	0,0000000	0,3743340	0,5150726	1,011601

194.	2013	SCBD	1.374.963.056	0,0000000	0,2261550	0,0000000	1,713798
195.	2013	SMRA	1.005.560.330	0,0060482	0,6590070	56,3911028	2,614399
196.	2013	ADHI	3.139.215.369	0,0020276	0,8407090	363,1963453	2,274186
197.	2013	PTPP	1.382.508.085	0,0000000	0,8401420	216,1621072	2,518905
198.	2013	TOTL	2.481.047.750	0,0019366	0,6321490	139,7901350	0,800206
199.	2013	WIKA	8.456.446.107	0,0067572	0,7437900	150,7159028	2,533221
200.	2013	WSKT	5.916.676.227	0,0000000	0,7287940	133,5888495	2,173387
201.	2013	LAPD	496.734.016	0,0571676	0,3042780	1,1932781	0,016857
202.	2013	JSMR	3.985.642.843	0,0006769	0,6237180	59,8307569	3,334274
203.	2013	MIRA	213.075.687	0,0000000	0,2737430	7,3480119	6,198210
204.	2013	SAFE	156.895.335	1,0803741	6,4989920	-0,8703125	2,666881
205.	2013	SDMU	89.556.369	0,0323470	0,4515300	6,7797783	5,914524
206.	2013	TMAS	944.649.838	0,0125282	0,7987120	0,1192847	0,512824
207.	2013	WEHA	353.326.908	0,0003789	0,6951910	118,4026302	6,245155
208.	2013	ZEBRA	825.319.647	0,0000000	1,2094910	29,7104337	3,441315
209.	2013	SUPR	347.856.071	0,7626316	0,6367580	0,6755010	1,842136
210.	2013	TOWR	1.066.876.000	0,0000000	0,7654580	0,6913647	2,743031
211.	2014	BISI	-326.564.000	0,0000000	0,1421770	92,8057450	0,626473
212.	2014	AALI	11.481.059.463	0,0000000	0,3623820	50,7381276	2,920955
213.	2014	BWPT	727.279.960	0,0005517	0,5759000	114,7035185	2,796000
214.	2014	JAWA	713.714.381	0,0743466	0,5718280	6,5894839	1,119068
215.	2014	LSIP	2.642.372.000	0,0000000	0,1659490	73,6369138	2,158137
216.	2014	SGRO	1.784.798.965	0,0000000	0,4480680	6,3693026	1,698547
217.	2014	SIMP	9.228.259.000	0,0005352	0,4577680	5,0942188	3,433858
218.	2014	TBLA	5.309.336.000	0,0125439	0,6637180	14,2630415	1,991703
219.	2014	UNSP	4.166.555.840	0,2178223	0,7618230	0,0501043	2,858824
220.	2014	CPRO	3.935.981.000	0,0000000	0,8704910	1327,8942180	1,958121
221.	2014	IKP	-11.537.877	18,6180658	0,0443740	7,0723468	5,860533
222.	2014	BTEK	-5.913.952.325	1,2528479	0,8221990	91,2650351	6,093674
223.	2014	HRUM	4.102.378.877	0,0000000	0,1849510	310,7587138	6,096063
224.	2014	MYOH	1.035.507.517	0,5745737	0,5060260	19,3750235	0,708528
225.	2014	PKPK	-56.087.805	0,0008322	0,5161360	27,2789071	5,714574
226.	2014	PTBA	9.220.754.000	0,0000000	0,4146080	51,9692897	2,695438

227.	2014	SMMT	-28.810.391.027	0,0000000	0,3679950	40,9439362	6,586136
228.	2014	ELSA	3.164.992.000	0,0000000	0,3916210	385,7618347	1,445742
229.	2014	ANTM	5.720.996.164	0,0237841	0,4588350	15,0452008	3,093040
230.	2014	CITA	1.690.653.761	0,0000000	0,4105010	0,0000000	1,026042
231.	2014	CKRA	806.628.789	0,0000000	0,0167370	0,3275320	6,904943
232.	2014	DKFT	99.874.544	0,0000000	0,0478390	0,0000000	0,174793
233.	2014	TINS	2.561.295.000	0,0187857	0,4249420	33,5769150	2,277472
234.	2014	CTTH	143.284.895	0,0332092	0,7802230	1,0489546	5,902778
235.	2014	MITI	136.854.623	0,0000000	0,2451180	0,0000000	5,893515
236.	2014	INDF	40.654.887.000	0,0007001	0,5202590	32,2742115	4,453626
237.	2014	PSDN	704.572.342	1,7961665	0,3903090	0,1374569	6,431215
238.	2014	SKBM	1.087.515.244	0,0000000	0,5105570	0,0000000	6,476255
239.	2014	STTP	1.891.321.712	0,0000000	0,5191210	0,0000000	0,530628
240.	2014	ULTJ	3.320.222.901	0,3676548	0,2235060	2,3186178	1,070556
241.	2014	GGRM	23.573.833.000	0,0007991	0,4292620	17,0947503	4,064229
242.	2014	MERK	498.409.122	0,0233645	0,2345970	62,9129213	6,566750
243.	2014	MBTO	372.650.987	0,0002853	0,2674180	1,6529398	6,428724
244.	2014	TCID	2.068.549.919	0,0141625	0,3074250	6,6030858	0,616806
245.	2014	UNVR	19.709.025.000	0,0000000	0,6779720	209,3432805	2,658860
246.	2014	KICI	-1.221.768.874	1,3045000	0,3226690	0,1634975	4,608385
247.	2014	LMPI	556.428.901	0,0041813	0,5065710	17,6440851	6,695665
248.	2014	APLN	-3.318.119.855	0,0021960	0,6427080	26,2279291	3,164884
249.	2014	BAPA	57.825.431	0,0006411	0,4349500	3,9171426	5,171455
250.	2014	BEST	338.165.515	0,0156971	0,2199550	114,2437863	1,295275
251.	2014	BIPP	-21.162.415.948	0,0000000	0,2668520	0,8684643	6,425815
252.	2014	BKDP	-85.150.976	0,0008061	0,2790030	43,7692953	6,720453
253.	2014	DILD	1.021.384.805	0,0000189	0,5035840	47,2094909	2,197669
254.	2014	EMDE	-255.283.440	0,0443534	0,4893930	0,6746504	0,164667
255.	2014	GWSA	-363.810.700	1,5253236	0,1401030	0,1643308	0,829425
256.	2014	KIJA	2.052.369.475	0,0000000	0,4518890	53,6271172	2,140654
257.	2014	LAMI	3.812.934	0,0000000	0,3712130	14,3490730	6,447932
258.	2014	MTLA	-239.591.565	0,3491057	0,3733270	1,8646493	1,178655
259.	2014	PUPD	176.805.727	0,3491057	0,2824840	0,0000000	5,995940

260.	2014	PWON	345.556.987	0,0001508	0,5061000	77,1925555	2,819592
261.	2014	RBMS	7.312.578.538	0,4420484	0,1524450	27,6181778	5,049465
262.	2014	RDTX	89.963.463	0,0000000	0,1774730	0,0000000	0,496524
263.	2014	RODA	303.101.240	0,0000000	0,3137520	0,2567285	1,120700
264.	2014	SCBD	867.911.096	0,0000000	0,2911060	0,0000000	1,717216
265.	2014	SMRA	3.750.263.777	0,0053243	0,6103490	97,0222381	2,733003
266.	2014	ADHI	2.165.673.062	0,0000000	0,8325310	1825,7574301	2,347367
267.	2014	PTPP	497.655.829	0,0000000	0,8364160	456,6731740	2,681775
268.	2014	TOTL	2.111.664.547	0,0025953	0,6782140	206,4081861	0,909468
269.	2014	WIKA	8.699.403.448	0,0053678	0,6871690	286,4125872	2,767262
270.	2014	WSKT	5.115.433.848	0,0000000	0,7728580	653,4032433	2,529083
271.	2014	LAPD	505.738.636	0,0060945	0,3221690	5,5134646	6,843852
272.	2014	JSMR	5.037.607.969	0,0010286	0,6413770	54,2903276	3,461257
273.	2014	MIRA	194.416.487	0,0000000	0,3479190	18,1347794	6,245287
274.	2014	SAFE	151.652.642	0,0000000	7,6941600	0,0000000	2,411798
275.	2014	SDMU	32.406.450	0,0037673	0,4827910	108,9715197	6,004702
276.	2014	TMAS	1.111.849.241	0,3638743	0,6718270	130,0979526	0,486123
277.	2014	WEHA	365.868.298	0,0006275	0,6604740	75,2237422	6,168162
278.	2014	ZEBRA	2.188.242.289	0,0000000	0,4859800	359,6545357	3,363634
279.	2014	SUPR	184.999.879	0,0000000	0,8556530	0,0000000	2,556762
280.	2014	TOWR	508.636.200	0,0000000	0,7290850	8,5819397	2,846942
281.	2015	BISI	-268.292.000	0,0000000	0,1523650	12,5235774	0,761273
282.	2015	AALI	9.639.347.572	0,0000000	0,4561830	32,4644282	3,068611
283.	2015	BWPT	2.333.023.000	0,0009038	0,6232530	9,5027307	2,871189
284.	2015	JAWA	744.199.625	0,7085227	0,6170180	0,4090312	1,214319
285.	2015	LSIP	2.822.236.000	0,0000000	0,1707370	60,9730659	2,180191
286.	2015	SGRO	1.698.467.953	0,0000000	0,5316050	9,8201198	1,987052
287.	2015	SIMP	8.885.973.000	0,0005484	0,4563740	1,1946000	3,456222
288.	2015	TBLA	5.097.766.000	0,2194499	0,6899450	0,4715035	2,228185
289.	2015	UNSP	3.845.142.080	4,6982668	0,8016850	0,0000029	2,828851
290.	2015	CPRO	5.098.689.000	0,0028136	0,7818340	0,0020707	2,206735
291.	2015	IKP	-121.867.750	0,2018422	0,0387310	361,6041017	5,805144
292.	2015	BTEK	6.155.278.754	0,0132324	0,8387480	8644,4352734	6,205345

293.	2015	HRUM	2.214.511.800	0,2296011	0,1803890	34,2842473	6,162856
294.	2015	MYOH	-414.816.402	0,0000000	0,4210380	60,3954022	0,802450
295.	2015	PKPK	-66.357.291	0,0002162	0,5104590	0,0286775	5,139310
296.	2015	PTBA	9.297.162.000	0,0000000	0,4502470	67,6151189	2,826959
297.	2015	SMMT	-15.268.141.186	0,0000000	0,4400680	0,1938745	6,569180
298.	2015	ELSA	3.350.068.000	0,0000000	0,4021150	39,7914034	1,483194
299.	2015	ANTM	7.356.060.093	0,0046346	0,3966200	13,9052372	3,412994
300.	2015	CITA	288.880.370	0,0000000	0,5378920	0,0000000	1,027832
301.	2015	CKRA	1.546.386.539	0,0000000	0,0412790	0,0107953	6,890238
302.	2015	DKFT	88.140.571	0,0000000	0,0407220	0,0000000	0,309688
303.	2015	TINS	1.562.035.000	0,0499214	0,4212010	5,4166793	2,227754
304.	2015	CTTH	111.997.506	2,3395376	0,5228600	0,0033524	6,406330
305.	2015	MITI	100.020.492	0,0000000	0,5544360	0,0000000	5,517164
306.	2015	INDF	46.616.522.000	0,0009628	0,5304270	17,2011149	4,519950
307.	2015	PSDN	692.939.960	0,0738526	0,4772410	0,0178682	6,430361
308.	2015	SKBM	1.029.232.604	0,0000000	0,5499090	0,0000000	6,639201
309.	2015	STTP	2.341.285.807	2,0755897	0,4744600	0,1165582	0,651804
310.	2015	ULTJ	3.491.662.882	2,2040552	0,2097430	0,3320985	1,263844
311.	2015	GGRM	25.028.997.000	0,0004176	0,4015010	25,9139354	4,151119
312.	2015	MERK	386.742.933	0,0000000	0,2619880	24,5222569	6,464037
313.	2015	MBTO	412.279.509	0,0027338	0,3308460	0,1261960	6,475277
314.	2015	TCID	2.031.986.650	0,4185714	0,1763730	0,0332852	0,733329
315.	2015	UNVR	24.696.268.374	0,0000000	0,6931100	79,4091461	2,755506
316.	2015	KICI	4.323.148.880	8,6966667	0,3023220	0,0192778	4,896578
317.	2015	LMPI	334.950.396	0,0295219	0,4941180	1,6052737	6,675940
318.	2015	APLN	-2.664.285.686	0,0045247	0,6305790	9,3321746	3,201078
319.	2015	BAPA	32.098.289	0,2717391	0,4256910	0,0091151	5,169023
320.	2015	BEST	458.833.983	0,0139133	0,3431340	31,9382423	1,532773
321.	2015	BIPP	-43.765.737.141	0,0169409	0,1883980	0,0337062	0,284427
322.	2015	BKDP	-153.830.700	0,1219503	0,2760550	0,0568827	6,673501
323.	2015	DILD	1.030.433.121	0,0000188	0,5362980	67,4486515	2,330978
324.	2015	EMDE	-198.844.550	0,0060825	0,4482350	4,7171036	0,178983
325.	2015	GWSA	-398.415.732	1,7253949	0,0788110	0,0322954	1,917658

326.	2015	KIJA	2.344.485.147	0,0000000	0,4889730	18,0207106	2,276241
327.	2015	LAMI	164.724.040	0,0000000	0,1389190	0,0618342	6,462279
328.	2015	MTLA	-579.493.271	0,6729883	0,3887400	0,5670762	1,286474
329.	2015	PUPD	131.933.182	0,6729883	0,3044600	0,0209895	6,100137
330.	2015	PWON	419.942.570	0,0001861	0,4964860	52,7715800	2,932686
331.	2015	RBMS	753.041.050	15,2534107	0,0770630	0,4502035	5,205451
332.	2015	RDTX	388.044.025	0,0000000	0,1509450	0,0000000	0,627007
333.	2015	RODA	443.391.437	0,0000000	0,2240760	0,2350606	1,173101
334.	2015	SCBD	925.382.434	0,0000000	0,3210630	0,0000000	1,716677
335.	2015	SMRA	2.212.329.219	0,0115454	0,5985900	77,3066890	2,931620
336.	2015	ADHI	-153.119.689.247	0,0000000	0,6920170	129,8510306	2,819055
337.	2015	PTPP	852.399.627	0,0000000	0,7323890	49,1508691	2,951153
338.	2015	TOTL	2.184.090.762	0,0093861	0,6956190	28,9128180	1,045914
339.	2015	WIKA	9.809.324.939	0,0110694	0,7225800	88,5390442	2,975632
340.	2015	WSKT	2.373.579.654	0,0000000	0,6798250	62,9032601	3,411445
341.	2015	LAPD	-47.309.641	38,3638028	0,3563200	0,0012794	6,759426
342.	2015	JSMR	8.218.964.662	0,0037662	0,6632080	50,7148666	3,603430
343.	2015	MIRA	37.517.412	0,0000000	0,3357900	0,9120880	6,175012
344.	2015	SAFE	619.722.032	2,4444899	8,3077250	-0,3696930	2,336987
345.	2015	SDMU	15.732.205	0,0014251	0,4778490	280,6794393	6,001375
346.	2015	TMAS	1.012.010.240	0,0022164	0,5428520	7,4278806	0,577736
347.	2015	WEHA	346.446.373	0,0009275	0,6416550	18,7831508	5,882838
348.	2015	ZEBRA	-1.108.123.853	0,0000000	0,7859270	4,5964210	3,078510
349.	2015	SUPR	419.749.000	9,2759276	0,6495650	0,0771165	2,620166
350.	2015	TOWR	966.366.000	0,0000000	0,6414700	0,0882753	3,064138

Lampiran 2(Lanjutan)

TABULASI DATA PERUSAHAAN SETELAH OUTLIER

NO	KA	MOWN	DC	GO	SIZE
1.	6.519.000,000	0,0000000	0,45618	209.630.534	6,174158951
2.	3.397.000,000	0,0000000	0,17074	481.534.009	5,666291731
3.	3.971.000,000	0,0000000	0,53161	295.874.055	5,184045036
4.	7.869.000,000	0,0053522	0,45637	0,0000000	5,566197162
5.	2.842.000,000	1,1575745	0,68995	142.093.491	5,955992798
6.	2.789.000,000	0,0000180	0,80168	0,0012818	5,889370912
7.	4.925.000,000	0,0000000	0,78183	1.445.992	6,003990765
8.	3.258.000,000	0,0000000	0,83875	4.160.900.343	6,289045588
9.	5.815.000,000	0,0000000	0,18039	25.133.465.523	6,412629105
10.	1.150.000,000	0,0000000	0,42104	5.082.202.413	6,34463586
11.	6.287.000,000	0,0000000	0,45025	657.030.943	6,703375826
12.	3.148.000,000	0,0000000	0,40212	322.899.558	0,222343231
13.	5.866.000,000	0,0237841	0,39662	1.743.137.441	6,802336984
14.	2.563.000,000	0,0000000	0,53789	0,0000000	0,188137942
15.	5.369.000,000	0,0000000	0,4212	494.900.174	0,231905057
16.	30.458.000,000	0,0000000	0,53043	16.733.888	0,19309663
17.	1.125.000,000	0,0000000	0,47724	0.3937193	0,461845442
18.	3.550.000,000	0,0000000	0,47446	0.8687212	0,826366024
19.	1.458.000,000	0,3676548	0,20974	31.633.807	0,700619195
20.	9.504.000,000	0,0000000	0,4015	359.333.006	0,724645848
21.	1.500.000,000	11,1365854	0,17637	73.573.166	2,06331216
22.	14.284.000,000	0,0000000	0,69311	1.549.864.613	2,145931283
23.	3.464.000,000	0,0000000	0,30232	559.896.464	1,96403069
24.	10.654.000,000	0,0000000	0,42569	1.007.352.635	2,386558527
25.	(1.051.000,000)	0,0000000	0,22408	0,5933607	2,392882731

26.	2.363.000,000	0,000000	0,69202	2.010.261.188	2,608082525
27.	1.899.000,000	0,000000	0,73239	1.498.160.341	2,483572427
28.	1.591.000,000	0,0025953	0,69562	277.506.612	2,720966426
29.	4.585.000,000	0,0053678	0,72258	959.251.506	2,943543842
30.	4.467.000,000	0,000000	0,67983	0,000000	4,102742534
31.	5.364.000,000	0,0102863	0,66321	23.513.920.586	4,450934503
32.	1.728.000,000	0,000000	0,33579	0,000000	4,880291198
33.	1.130.000,000	0,0062753	0,54285	0,9993881	4,912191543
34.	8.296.000,000	0,000000	0,24593	439.035.991	4,99777968
35.	1.002.000,000	0,0009038	0,66086	1.779.201.771	5,220139585
36.	2.249.000,000	0,000000	0,16845	1.134.093.031	5,254031045
37.	1.555.000,000	0,000000	0,35546	203.493.811	5,275401799
38.	8.356.000,000	0,0054837	0,39446	67.583.922	5,571218233
39.	3.515.000,000	2,5108973	0,66148	150.084.598	5,831140266
40.	3.849.000,000	0,0028136	0,58309	5,34E-01	6,005663267
41.	3.662.000,000	0,000000	0,98463	41.704.038	6,118046536
42.	7.175.000,000	0,000000	0,20422	22.578.018.072	6,229863146
43.	2.573.000,000	0,000000	0,7903	193.399.746	6,294662498
44.	7.469.000,000	0,000000	0,33183	766.122.343	6,370565146
45.	(37.224.000,000)	0,000000	0,07115	994.617.824	6,383471161
46.	2.822.000,000	0,000000	0,52446	84.187.186	6,530724555
47.	7.442.000,000	0,0046346	0,3489	2.370.744.045	6,840295161
48.	3.229.000,000	0,000000	0,42362	0,0471951	0,07881118
49.	5.037.000,000	0,000000	0,0333	29.007.883	0,122217633
50.	3.384.000,000	0,000000	0,25288	423.541.938	0,166361537
51.	39.705.000,000	0,000000	0,42447	21.251.389	0,417393679
52.	1.462.000,000	207,5589744	0,53619	0,5968521	0,496523839
53.	2.862.000,000	2,2040552	0,30745	195.198.013	0,547543207
54.	17.434.000,000	0,000000	0,35904	572.003.464	0,577175004
55.	1.697.000,000	0,3635236	0,13059	61.176.769	0,640273691
56.	(16.088.000,000)	0,000000	0,66889	7.011.623.679	1,277873612
57.	(2.328.000,000)	0,000000	0,29907	87.652.437	1,445506221
58.	(3.136.000,000)	0,000000	0,58219	18.412.744	1,72223074

59.	53.505.000,000	0,000000	0,45017	1.488.142.636	1,73888598
60.	1.266.000,000	0,000000	0,43833	228.137.602	1,882361614
61.	(28.857.000,000)	0,6729883	0,46996	17.687.665	1,915598206
62.	74.180.000,000	0,0001861	0,5857	496.561.716	1,93629262
63.	(26.802.000,000)	15,2534107	0,07158	178.890.157	1,954728298
64.	1.374.000,000	0,000000	0,25355	0,0000000	2,091740597
65.	1.005.000,000	0,0115454	0,6492	1.893.113.177	2,118902611
66.	3.139.000,000	0,000000	0,84999	4.449.360.209	2,148034333
67.	1.382.000,000	0,000000	0,80635	1.792.422.947	2,3496595
68.	2.481.000,000	0,0093861	0,65804	2.269.998.697	3,981269178
69.	8.456.000,000	0,0110694	0,7429	1.994.906.944	2,666880924
70.	5.916.000,000	0,000000	0,7601	0,0000000	5,056201218
71.	3.985.000,000	0,0037662	0,60459	25.465.627.385	5,068885334
72.	1.066.000,000	0,000000	0,74815	2.442.265	5,168407978
73.	11.481.000,000	0,000000	0,36238	324.644.282	6,440388171
74.	2.642.000,000	0,000000	0,16595	609.730.659	6,209901038
75.	1.784.000,000	0,000000	0,44807	98.201.198	6,330444351
76.	9.228.000,000	0,000000	0,45777	11.946	5,914524106
77.	5.309.000,000	0,0832368	0,66372	0,4715035	5,789837839
78.	4.166.000,000	0,000000	0,76182	2,88E-01	6,245154762
79.	3.935.000,000	0,000000	0,87049	0,207074	5,904339527
80.	(11.537.000,000)	0,000000	0,04437	905.103.309	6,198210388
81.	(5.913.000,000)	0,000000	0,8222	86.444.352.734	5,890394813
82.	4.102.000,000	0,000000	0,18495	342.842.473	6,162855751
83.	1.035.000,000	0,000000	0,50603	603.954.022	6,41635476
84.	9.220.000,000	0,000000	0,41461	676.151.189	6,546707933
85.	(28.810.000,000)	0,000000	0,368	19.387.448	6,711970296
86.	3.164.000,000	0,000000	0,39162	397.914.034	0,512823626
87.	5.720.000,000	0,0199848	0,45883	3.267.081.488	0,437609561
88.	1.690.000,000	0,000000	0,4105	0,0000000	0,381855242
89.	2.561.000,000	0,000000	0,42494	54.166.793	0,178146185
90.	1.087.000,000	0,000000	0,51056	0,0000000	0,537662278
91.	1.891.000,000	13,4958814	0,51912	11.655.819	1,211940974

92.	3.320.000,000	0,0218881	0,22351	33.209.852	1,041689141
93.	23.573.000,000	0,0000000	0,42926	259.139.354	1,327870441
94.	2.068.000,000	0,7008211	0,30743	33.285.193	0,800206253
95.	19.709.000,000	0,0000000	0,67797	794.091.461	1,033540292
96.	(1.221.000,000)	0,0000000	0,32267	192.778.089	1,011600912
97.	(3.318.000,000)	0,0000000	0,64271	93.321.746	1,842135677
98.	57.825.000,000	0,0000000	0,43495	91.151.245	1,947622967
99.	(21.162.000,000)	0,0015572	0,26685	0,3370619	1,826482905
100.	(85.150.000,000)	0,0820000	0,279	56.882.708	2,018363692
101.	1.021.000,000	0,0012618	0,50358	674.486.515	2,229799323
102.	2.052.000,000	0,0000000	0,45189	180.207.106	2,076186249
103.	3.812.000,000	0,0000000	0,37121	61.834.237	2,518905419
104.	7.312.000,000	1,0114530	0,15244	4.502.035	2,614398645
105.	89.963.000,000	0,0000000	0,17747	0,0000000	2,53322051
106.	3.750.000,000	0,0076133	0,61035	77.306.689	2,74303117
107.	2.165.000,000	0,0025439	0,83253	1.298.510.306	2,541838186
108.	2.111.000,000	0,0021234	0,67821	28.912.818	3,084887185
109.	8.699.000,000	0,0076176	0,68717	885.390.442	2,891204744
110.	5.115.000,000	0,0000000	0,77286	629.032.601	3,334523248
111.	5.037.000,000	0,0051765	0,64138	507.148.666	2,411798178
112.	32.406.000,000	0,2762148	0,48279	280.679.439	6,093673602
113.	1.111.000,000	0,0056099	0,67183	742.788.061	5,893515388
114.	2.188.000,000	0,0000000	0,48598	4.596.420.992	5,049464905
115.	9.639.000,000	0,0000000	0,31415	507.381.276	5,171455114
116.	2.333.000,000	0,0036258	0,68293	1.147.035.185	6,586135792
117.	2.822.000,000	0,0000000	0,17065	736.369.138	6,476255183
118.	1.698.000,000	0,0000000	0,40198	133.290.721	6,425815092
119.	8.885.000,000	0,0038645	0,42605	50.942.188	5,902778132
120.	5.097.000,000	5,7931757	0,71058	142.630.415	6,168161985
121.	3.845.000,000	3,2285714	0,72983	5.01E-4	6,245286662
122.	5.098.000,000	0,0000000	0,81786	13.278.942	5,714574036
123.	6.155.000,000	0,4189005	0,77518	514.525.725	6,096063273
124.	2.214.000,000	0,0000000	0,18039	3.107.587.138	6,428723821

125.	9.297.000,000	0,000000	0,3533	519.692.897	6,447931657
126.	(15.268.000,000)	0,000000	0,25919	409.439.362	6,69566541
127.	3.350.000,000	0,000000	0,47721	385.761.835	0,530628251
128.	7.356.000,000	0,0079840	0,41489	2.016.444.526	0,486123011
129.	1.546.000,000	0,000000	0,00742	0,327532	0,496523839
130.	1.562.000,000	0,000000	0,36283	33.576.915	0,616805947
131.	46.616.000,000	0,000000	0,51178	322.742.115	6,904943329
132.	1.029.000,000	0,000000	0,59585	0,0000000	0,626473047
133.	2.341.000,000	55,3513514	0,52782	0,0000000	1,295274963
134.	3.491.000,000	0,1751493	0,28328	23.186.178	1,178654996
135.	25.028.000,000	0,000000	0,4206	170.947.503	1,026041596
136.	2.031.000,000	11,2426311	0,19302	66.030.858	0,909467507
137.	24.696.000,000	0,000000	0,66508	2.093.432.805	1,070555691
138.	4.323.000,000	0,000000	0,30849	163.497.534	2,556762087
139.	(2.664.000,000)	0,000000	0,6335	262.279.291	2,796000027
140.	32.098.000,000	0,000000	0,47334	39.171.426	2,158137189
141.	(43.765.000,000)	0,000000	0,22616	0,8684643	2,733002942
142.	1.030.000,000	0,0013045	0,45578	472.094.909	2,767262061
143.	2.344.000,000	0,000000	0,49292	536.271.172	2,8469422
144.	2.212.000,000	0,0060482	0,65901	970.222.381	2,920954847
145.	2.184.000,000	0,0019366	0,63215	2.064.081.861	2,658859957
146.	9.809.000,000	0,0067572	0,74379	2.864.125.872	3,164884156
147.	2.373.000,000	0,000000	0,72879	6.534.032.433	3,093040456
148.	(47.309.000,000)	0,0571676	0,30428	0,5513465	2,858823756
149.	8.218.000,000	0,0067693	0,62372	18.449.422.521	3,433858164
150.	37.517.000,000	0,000000	0,27374	181.347.794	2,33698652
151.	15.732.000,000	0,0323470	0,45153	10.897.152	5,517163698
152.	1.012.000,000	0,0037893	0,79871	1.300.979.526	5,205450699
153.	(1.108.000,000)	0,000000	12,094.905	3.596.545.357	5,169022701
154.	7.382.000,000	0,000000	0,17427	636.418.897	6,569179832
155.	2.783.000,000	0,000000	0,14023	1.196.112.805	6,639201096
156.	2.579.000,000	0,000000	0,26723	215.927.526	0,28442678
157.	8.596.000,000	0,000000	0,40529	93.975.486	6,001375273

158.	3.566.000,000	0,1078009	0,62133	174.671.046	5,882837591
159.	3.153.000,000	0,0000000	0,5157	7,81E-01	6,100137321
160.	4.648.000,000	0,0000000	0,9227	0,1338307	6,175012435
161.	(49.402.000,000)	0,0000000	0,0382	100.528.219	5,139309912
162.	8.887.000,000	0,0000000	0,23637	7.066.944.957	6,162855751
163.	1.462.000,000	0,0000000	0,42237	122.312.863	6,475277081
164.	7.965.000,000	0,0000000	0,29088	655.906.077	6,46403675
165.	2.774.000,000	0,0000000	0,1469	589.991.095	6,675940491
166.	3.431.000,000	0,0000000	0,56609	484.159.499	0,651804217
167.	6.487.000,000	0,0274794	0,29137	1.897.811.406	0,73332897
168.	1.610.000,000	0,0000000	0,46579	0,0176574	6,890237739
169.	4.099.000,000	0,0000000	0,30016	493.667.439	0,76127301
170.	30.780.000,000	0,0000000	0,4101	26.630.001	1,532772827
171.	2.171.000,000	0,1310745	0,37998	6.617.757	1,027832107
172.	14.531.000,000	0,0000000	0,37192	444.782.413	1,0459145
173.	1.583.000,000	0,0000000	0,09767	61.864.392	1,263844201
174.	17.544.000,000	0,0000000	0,64884	2.118.507.428	2,276241118
175.	(2.501.000,000)	0,0000000	0,53581	11.704.213	2,330978167
176.	4.228.000,000	0,9090909	0,45433	0,2112017	2,180191445
177.	(3.143.000,000)	0,0345484	0,61997	21.312.027	2,95115323
178.	(1.276.000,000)	0,2739163	0,5869	657.984.133	2,931620328
179.	(2.246.000,000)	0,2739163	0,07698	214.066.921	2,975631602
180.	(25.845.000,000)	0,0186071	0,69415	563.911.028	3,064138306
181.	(4.632.000,000)	0,0000000	0,83799	3.631.963.453	2,755506142
182.	1.890.000,000	0,0058273	0,64493	139.790.135	3,412994192
183.	6.776.000,000	0,0082233	0,73334	1.507.159.028	6,174158951
184.	5.237.000,000	0,0000000	0,87877	1.335.888.495	5,666291731
185.	8.080.000,000	0,0044215	0,60028	17.683.363.631	5,184045036
186.	10.789.000,000	0,0000000	0,12049	67.797.783	5,566197162

Lampiran 3

Descriptive Statistic

Variabel	N	Minimum	Maximum	Mean
MOWN	186	0,0000	97,9205	1,2245
DC	186	0,0038	8,3077	0,5159
SIZE	186	10.350.475	91.831.526.000	7.063.264.446
GO	186	-0,8703	8.644,4353	100,1915
KA	186	-153.119.689.247	46.616.522.000	1.483.667.975

Lampiran 4

HASIL UJI NORMALITAS SEBELUM NPAR TEST

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.195	186	.000	.731	186	.000

a. Lilliefors Significance Correction

HASIL UJI NORMALITAS SETELAH NPAR TEST

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		186
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	2.42494489
Most Extreme Differences	Absolute	.094
	Positive	.094
	Negative	-.052
Kolmogorov-Smirnov Z		1.287
Asymp. Sig. (2-tailed)		.073
a. Test distribution is Normal.		

Lampiran 5

Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.029	.398		2.590	.010		
GO	.000	.000	.155	2.138	.034	.989	1.011
DC	-.946	.796	-.086	-1.188	.236	.987	1.013
SIZE	.244	.103	.174	2.377	.018	.966	1.035
MOWN	-.001	.010	-.008	-.115	.909	.968	1.033

a. Dependent Variable: KA (KONSERVATISME AKUNTANSI)

Lampiran 6

Hasil Uji Autokorelasi sebelum Transformasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.329 ^a	.109	.089	2.4909234124E0	1.299

a. Predictors: (Constant), GO, MOWN, DC, SIZE

b. Dependent Variable: (KONSERVATISME AKUNTANSI)

Hasil Uji Autokorelasi setelah Transformasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.249 ^a	.062	.041	2.29296	2.045

a. Predictors: (Constant) lag_MOWN, lag_DC, lag_GO, lag_SIZE

b. Dependent Variable: LAG_KA (KONSERVATISME AKUNTANSI)

Lampiran 7

Hasil Uji Heteroskedastisitas sebelum Uji Park

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.687	.333		5.069	.000		
MOWN	-.006	.007	-.064	-.871	.385	.978	1.023
DC	-.310	.515	-.044	-.601	.548	.978	1.022
GO	-4.242E-5	.000	-.020	-.278	.781	.975	1.025
SIZE	.107	.051	.155	2.100	.037	.976	1.025

a. Dependent Variable: ABS_RES

Lampiran 7(Lanjutan)

Hasil Uji Heteroskedastisitas setelah Uji Park

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.258	.486		.531	.596		
SIZE	.113	.075	.113	1.518	.131	.976	1.025
MOWN	-.007	.010	-.051	-.681	.497	.978	1.023
DC	-.461	.752	-.046	-.614	.540	.978	1.022
GO	3.795E-5	.000	.013	.170	.865	.975	1.025

a. Dependent Variable: LNRES2

Lampiran 8

Hasil Regresi Berganda

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.249 ^a	.062	.041	2.29296	2.045

a. Predictors: (Constant), MOWN, DC, GO,SIZE

b. Dependent Variable: KA(KONSERVATISME AKUNTANSI)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	63.090	4	15.772	3.000	.020 ^a
	Residual	951.641	181	5.258		
	Total	1014.731	185			

a. Predictors: (Constant), MOWN, DC, GO,SIZE

b. Dependent Variable: KA (KONSERVATISME AKUNTANSI)

Lampiran 9

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	1.029	.398		2.590	.010		
GO	.000	.000	.155	2.138	.034	.989	1.011
DC	-.946	.796	-.086	-1.188	.236	.987	1.013
SIZE	.244	.103	.174	2.377	.018	.966	1.035
MOWN	-.001	.010	-.008	-.115	.909	.968	1.033

a. Dependent Variable: KA (Konservatisme Akuntansi)

Lampiran 10

Perincian Pemilihan Sampel Tahun 2011-2015

NO	Keterangan	2011	2012	2013	2014	2015
1.	Seluruh perusahaan non-keuangan yang terdaftar di Bursa Efek Indonesia	347	347	347	347	347
2.	Perusahaan non-keuangan yang tidak menerbitkan laporan keuangan tahunan secara berturut-turut pada periode 2011-2015	(101)	(101)	(101)	(101)	(100)
Total perusahaan		246	246	246	246	247
3.	Data outlier	(33)	(33)	(33)	(33)	(33)
4.	Perusahaan yang memenuhi kriteria dan menjadi sampel penelitian	(176) 37	(176) 37	(176) 37	(176) 37	(176) 38
Total Perusahaan Sampel		186				

Lampiran 11

Descriptive Statistic

Variabel	N	Minimum	Maximum	Mean
MOWN	186	0,0000	97,9205	1,2245
DC	186	0,0038	8,3077	0,5159
SIZE	186	10.350.475	91.831.526.00	7.063.264.446
GO	186	-0,8703	8.644,4353	100,1915
KA	186	-153.119.689.247	46.616.522.00	1.483.667.975

Hasil Uji normalitas Sebelum Transformasi One sample Kolomogorov-smirnov test

Asymp.sig (2-tailed)	Keterangan
0,000	Data tidak berdistribusi normal

Hasil Uji Normalitas Setelah Uji Non- Parametric One sample kolomogorov-smirnov test

Asymp.sig (2-tailed)	Keterangan
0,073	Data berdistribusi normal

Lampiran 12

Hasil Uji Multikolinearitas

Variabel	<i>Tolerance</i>	VIF	Keterangan
MOWN	0,989	1,011	Tidak terjadi multikolinearitas
DAR	0,987	1,013	Tidak terjadi multikolinearitas
SIZE	0,966	1,035	Tidak terjadi multikolinearitas
MBE	0,968	1,033	Tidak terjadi multikolinearitas

Hasil Uji Heteroskedastisitas

Variabel	<i>t</i>	Sig	Keterangan
MOWN	-0,681	0,385	Tidak terjadi heteroskedastisitas
DAR	-0,601	0,548	Tidak terjadi heteroskedastisitas
SIZE	2,100	0,037	Terjadi heteroskedastisitas
MBE	-0,278	0,781	Tidak terjadi heteroskedastisitas

Dependent Variabel: ABS_RES

Lampiran 13

Uji Park

Variabel	<i>t</i>	sig	Keterangan
MOWN	-0,681	0,497	Tidak terjadi heteroskedastisitas
DC	-0,614	0,540	Tidak terjadi heteroskedastisitas
SIZE	1,518	0,131	Tidak terjadi heteroskedastisitas
GO	0,170	0,865	Tidak terjadi heteroskedastisitas
Dependent Variabel: LNRES2			

Hasil Uji Autokorelasi setelah Transformasi

Uji Autokorelasi	Du	<i>Dw-test</i>	4-du	Keterangan
Durbin-Watson	1,84193	2,045	2,15807	Tidak Terjadi autokorelasi
Dependent Variabel: KA(konservatisme Akuntansi)				

Lampiran 14

Hail Regresi Berganda

Variabel Independen	Koefisien Regresi β	Sig
Konstanta	1,029	0,010
MOWN	-0,001	0,909
DC	-0,946	0,236
GO	0,000	0,034
SIZE	0,244	0,018
R^2 : 0,249		
Adj. R^2 : 0,041		
F- statistic : 3,000		
N : 186		
Variabel dependent : KA(Konservatisme Akuntansi)		

Hasil Uji F Statistik

	Koefisien Regresi
F_{Hitung}	3,000
Sig. F	0,020
Adjusted R^2	0,041
R Square	0,062
Variabel dependen: KA (Konservatisme Akuntansi)	

Lampiran 15

Ringkasan Hasil Uji *t*-test

	Koefisien Regresi	Sig. <i>t</i>	Keterangan
Konstanta	1,029	0,010	
MOWN	-0,001	0,909	Tidak Signifikan
DC	-0,946	0,236	Tidak Signifikan
GO	0,000	0,034	Signifikan
SIZE	0,244	0,018	Signifikan
Variabel dependen : KA (Konservatisme Akuntansi)			

Ringkasan Hasil Pengujian Hipotesis

Kode	Hipotesis	Hasil
H_1	Struktur kepemilikan berpengaruh signifikan negatif terhadap konservatisme.	Ditolak
H_2	<i>Growth opportunities</i> berpengaruh signifikan positif terhadap konservatisme akuntansi	Diterima
H_3	<i>Debt covenant</i> berpengaruh negatif signifikan terhadap konservatisme akuntansi.	Ditolak
H_4	Ukuran perusahaan berpengaruh signifikan positif terhadap konservatisme akuntansi	Diterima