

Lampiran 1

Data Sampel Perusahaan

No	Perusahaan	Nama Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	ALKA	PT Alaska Industrindo Tbk
3	ALMI	PT Alumindo Light Metal Industry Tbk
4	AMFG	PT Asahimas Flat Glass Tbk
5	APLI	PT Asiaplast Industries Tbk
6	ARNA	PT Asiaplast Industries Tbk
7	ASII	PT Astra International Tbk
8	AUTO	PT Astra Otoparts Tbk
9	BRNA	PT Berlina Tbk
10	BTON	PT Betonjaya Manunggal Tbk
11	BUDI	PT Budi Starch & Sweetener Tbk.
12	CEKA	PT Wilmar Cahaya Indonesia Tbk.
13	CPIN	PT Charoen Pokhpand Indonesia Tbk
14	DLTA	PT Delta Djakarta Tbk
15	DPNS	PT Duta Pertiwi Nusantara Tbk
16	DVLA	PT Darya Varia Laboratoria Tbk
17	EKAD	PT Ekadharma International Tbk
18	FASW	PT Fajar Surya Wisesa Tbk
19	GDST	PTGunawan Dianjaya Steel Tbk
20	GGRM	PT Gudang Garam Tbk
21	GJTL	PT Gajah Tunggal Tbk
22	HDTX	PT Panasia Indo Resources Tbk
23	HMSP	PT HM Sampoerna Tbk
24	ICBP	PT Indofood CBP Sukses Makmur Tbk
25	IGAR	PT Champion Pacific Indonesia Tbk
26	IKAI	PT Inti Keramik Alam Asri Industri Tbk
27	IMAS	PT Indomobil Sukses Internasional Tbk
28	INAF	PT Indofarma Tbk
29	INAI	PT Indal Aluminium Industry Tbk
30	INCI	PT Intanwijaya Internasional Tbk
31	INDF	PT Indofood Sukses Makmur Tbk
32	INDS	PT Indospring Tbk
33	INTP	PT Indocement Tunggal Prakarsa Tbk
34	JECC	PT Jembo Cable Company Tbk
35	JKSW	PT Jakarta Kyoei Steel Work LTD Tbk
36	JPFA	PT JAPFA Comfeed Indonesia Tbk

No	Perusahaan	Nama Perusahaan
37	JPRS	PT Jaya Pari Steel Tbk
38	KAEF	PT Kimia Farma (Persero) Tbk
39	KBLI	PT KMI Wire and Cable Tbk
40	KBLM	PT Kabelindo Murni Tbk
41	KBRI	PT Kertas Basuki Rachmat Indonesia Tbk
42	KIAS	PT Keramika Indonesia Assosiasi Tbk
43	KICI	PT Kedaung Indag Can Tbk
44	KLBF	PT Kalbe Farma Tbk
45	LION	PT Lion Metal Works Tbk
46	LMPI	PT Langgeng Makmur Industri Tbk
47	LMSH	PT Lionmesh Prima Tbk
48	MAIN	PT Malindo Feedmill Tbk
49	MERK	PT Merck Tbk
50	MLBI	PT Multi Bintang Indonesia Tbk
51	MLIA	PT Mulia Industrindo Tbk
52	MRAT	PT Mustika Ratu Tbk
53	MYOR	PT Mayora Indah Tbk
54	MYTX	PT Apac Citra Centertex Tbk
55	NIPS	PT Nipress Tbk
56	PICO	PT Pelangi Indah Canindo Tbk
57	PRAS	PT Prima Alloy Steel Universal Tbk
58	PSDN	PT Prashida Aneka Niaga Tbk
59	PYFA	PT Pyridam Farma Tbk
60	RICY	PT Ricky Putra Globalindo Tbk
61	RMBA	PT Bantoel International Investama Tbk
62	ROTI	PT Nippon Indosari Corporindo Tbk
63	SCCO	PT Supreme Cable Manufacturing Corporation Tbk
64	SIDO	PT Sido Muncul Tbk
65	SIPD	PT Searad Produce Tbk
66	SMCB	PT Holcim Indonesia Tbk
67	SMGR	PT Semen Indonesia (Persero) Tbk
68	SMSM	PT Selamat Sempurna Tbk
69	SPMA	PT Suparma Tbk
70	SQBB	PT Taisho Pharmaceutical Indonesia Tbk
71	SRSN	PT Indo Acidatama Tbk
72	SSTM	PT Sunson Textile Manufacturer Tbk
73	STTP	PT Siantar Top Tbk
74	TCID	PT Mandom Indonesia Tbk
75	TIRT	PT Tirta Mahakam Resources Tbk
76	TOTO	PT Surya Toto Indonesia Tbk

No	Perusahaan	Nama Perusahaan
77	TRST	PT Trias Sentosa Tbk
78	TSPC	PT Tempo Scan Pacific Tbk
79	ULTJ	PT Ultra Jaya Milk Industry Tbk
80	UNIT	PT Nusantara Inti Corpora Tbk
81	UNVR	PT Unilever Indonesia Tbk
82	YPAS	PT Yanaprima Hastapersada Tbk

Lampiran 2

DATA SEBELUM TERKENA OUTLIER

Data Pengukuran Kualitas Audit

No	KODE	Tahun	Kualitas Audit
1	ADES	2013	0
		2014	0
		2015	0
2	ALKA	2013	0
		2014	0
		2015	0
3	ALMI	2013	0
		2014	0
		2015	0
4	AMFG	2013	1
		2014	1
		2015	0
5	APLI	2013	1
		2014	1
		2015	1
6	ARNA	2013	1
		2014	1
		2015	1
7	ASII	2013	0
		2014	0
		2015	0
8	AUTO	2013	1
		2014	0
		2015	0
9	BRNA	2013	0
		2014	0
		2015	0
10	BTON	2013	0
		2014	0
		2015	0
11	BUDI	2013	0
		2014	0
		2015	0

No	KODE	Tahun	Kualitas Audit
12	CEKA	2013	1
		2014	1
		2015	1
13	CPIN	2013	1
		2014	1
		2015	1
14	DLTA	2013	1
		2014	1
		2015	1
15	DPNS	2013	0
		2014	0
		2015	0
16	DVLA	2013	1
		2014	0
		2015	1
17	EKAD	2013	0
		2014	0
		2015	0
18	FASW	2013	1
		2014	1
		2015	1
19	GDST	2013	0
		2014	0
		2015	0
20	GGRM	2013	1
		2014	1
		2015	1
21	GJTL	2013	1
		2014	1
		2015	1
22	HDTX	2013	0
		2014	0
		2015	0
23	HMSP	2013	1
		2014	1
		2015	1
24	ICBP	2013	1
		2014	1
		2015	1
25	IGAR	2013	0

No	KODE	Tahun	Kualitas Audit
		2014	0
		2015	0
26	IKAI	2013	0
		2014	0
		2015	0
27	IMAS	2013	1
		2014	1
		2015	1
28	INAF	2013	0
		2014	0
		2015	0
29	INAI	2013	0
		2014	0
		2015	0
30	INCI	2013	0
		2014	0
		2015	0
31	INDF	2013	1
		2014	1
		2015	1
32	INDS	2013	0
		2014	0
		2015	0
33	INTP	2013	1
		2014	1
		2015	1
34	JECC	2013	0
		2014	0
		2015	0
35	JKSW	2013	0
		2014	0
		2015	0
36	JPFA	2013	0
		2014	0
		2015	0
37	JPRS	2013	0
		2014	0
		2015	0
38	KAEF	2013	0
		2014	0

No	KODE	Tahun	Kualitas Audit
		2015	0
39	KBLI	2013	1
		2014	1
		2015	1
40	KBLM	2013	0
		2014	0
		2015	0
41	KBRI	2013	0
		2014	0
		2015	0
42	KIAS	2013	0
		2014	0
		2015	0
43	KICI	2013	0
		2014	0
		2015	0
44	KLBF	2013	1
		2014	1
		2015	1
45	LION	2013	0
		2014	0
		2015	0
46	LMPI	2013	0
		2014	0
		2015	0
47	LMSH	2013	0
		2014	0
		2015	0
48	MAIN	2013	0
		2014	0
		2015	0
49	MERK	2013	1
		2014	1
		2015	1
50	MLBI	2013	1
		2014	1
		2015	1
51	MLIA	2013	1
		2014	1
		2015	1

No	KODE	Tahun	Kualitas Audit
52	MRAT	2013	0
		2014	0
		2015	0
53	MYOR	2013	0
		2014	0
		2015	0
54	MYTX	2013	0
		2014	0
		2015	0
55	NIPS	2013	0
		2014	0
		2015	0
56	PICO	2013	0
		2014	0
		2015	0
57	PRAS	2013	0
		2014	0
		2015	0
58	PSDN	2013	1
		2014	1
		2015	1
59	PYFA	2013	0
		2014	0
		2015	0
60	RICY	2013	0
		2014	0
		2015	0
61	RMBA	2013	1
		2014	1
		2015	1
62	ROTI	2013	1
		2014	1
		2015	1
63	SCCO	2013	0
		2014	0
		2015	0
64	SIDO	2013	0
		2014	0
		2015	0
65	SIPD	2013	0

No	KODE	Tahun	Kualitas Audit
		2014	0
		2015	0
66	SMCB	2013	1
		2014	1
		2015	1
67	SMGR	2013	1
		2014	1
		2015	1
68	SMSM	2013	1
		2014	1
		2015	1
69	SPMA	2013	0
		2014	0
		2015	0
70	SQBB	2013	1
		2014	1
		2015	1
71	SRSN	2013	0
		2014	0
		2015	0
72	SSTM	2013	0
		2014	0
		2015	0
73	STTP	2013	0
		2014	0
		2015	0
74	TCID	2013	1
		2014	1
		2015	1
75	TIRT	2013	0
		2014	0
		2015	0
76	TOTO	2013	1
		2014	1
		2015	1
77	TRST	2013	1
		2014	1
		2015	1
78	TSPC	2013	0
		2014	0

No	KODE	Tahun	Kualitas Audit
		2015	0
79	ULTJ	2013	0
		2014	0
		2015	0
80	UNIT	2013	0
		2014	0
		2015	0
81	UNVR	2013	1
		2014	1
		2015	1
82	YPAS	2013	0
		2014	0
		2015	0

Data Pengukuran Ukuran Perusahaan

No	KODE	Tahun	Total Aset	Ln (Total Aset)
1	ADES	2013	441.064.000.000	26,81245583
		2014	502.990.000.000	26,94383613
		2015	653.224.000.000	27,20518594
2	ALKA	2013	241.912.806.000	26,21184319
		2014	244.879.397.000	26,22403167
		2015	144.628.405.000	25,69743357
3	ALMI	2013	2.752.078.229.707	28,64337746
		2014	3.212.438.981.224	28,79805157
		2015	2.189.037.586.057	28,4144831
4	AMFG	2013	3.539.393.000.000	28,89497636
		2014	3.918.391.000.000	28,99670223
		2015	4.270.275.000.000	29,08269934
5	APLI	2013	303.594.490.546	26,43895874
		2014	273.126.657.794	26,33320147
		2015	308.620.387.248	26,45537784
6	ARNA	2013	1.135.244.802.060	27,75786943
		2014	1.259.175.442.875	27,86147821
		2015	1.430.779.475.454	27,9892405
7	ASII	2013	213.994.000.000.000	32,99696909
		2014	236.029.000.000.000	33,09497579

No	KODE	Tahun	Total Aset	Ln (Total Aset)
		2015	245.435.000.000.000	33,13405326
8	AUTO	2013	12.617.678.000.000	30,16611996
		2014	14.380.926.000.000	30,29692386
		2015	14.339.110.000.000	30,29401189
9	BRNA	2013	1.125.132.715.000	27,74892211
		2014	1.334.085.916.000	27,91926747
		2015	1.820.783.911.000	28,23028824
10	BTON	2013	176.136.296.407	25,89452394
		2014	174.157.547.015	25,88322617
		2015	183.116.245.288	25,93338701
11	BUDI	2013	2.382.875.000.000	28,49932886
		2014	2.476.982.000.000	28,538062
		2015	3.265.953.000.000	28,81457272
12	CEKA	2013	1.069.627.299.747	27,69833139
		2014	1.284.150.037.341	27,88111817
		2015	1.485.826.210.015	28,0269921
13	CPIN	2013	15.722.197.000.000	30,38609465
		2014	20.862.439.000.000	30,66897148
		2015	24.684.915.000.000	30,83721344
14	DLTA	2013	867.040.802.000	27,48835187
		2014	991.947.134.000	27,62293565
		2015	1.038.321.916.000	27,66862698
15	DPNS	2013	256.372.669.050	26,26989796
		2014	268.877.322.944	26,31752106
		2015	274.483.110.371	26,33815557
16	DVLA	2013	241.296.079.044.000	33,11704584
		2014	1.236.247.525.000	27,84310172
		2015	1.376.278.237.000	27,95040404
17	EKAD	2013	343.601.504.089	26,5627484
		2014	411.348.790.570	26,74270733
		2015	389.691.595.500	26,68862148
18	FASW	2013	5.692.060.407.681	29,37009341
		2014	5.581.000.723.345	29,35038922
		2015	6.993.634.266.969	29,57602146
19	GDST	2013	1.191.496.619.152	27,8062313
		2014	1.354.622.569.945	27,93454399
		2015	1.183.934.183.257	27,79986406
20	GGRM	2013	50.770.251.000.000	31,55833169

No	KODE	Tahun	Total Aset	Ln (Total Aset)
		2014	58.234.278.000.000	31,69549527
		2015	63.505.413.000.000	31,78214626
21	GJTL	2013	17.509.505.000.000	30,49376499
		2014	16.042.897.000.000	30,40628731
		2015	15.350.754.000.000	30,36218571
22	HDTX	2013	2.378.728.273.722	28,49758712
		2014	4.221.696.886.907	29,07125827
		2015	4.878.367.904.000	29,21583183
23	HMSP	2013	27.404.594.000.000	30,94173178
		2014	28.380.630.000.000	30,97672799
		2015	38.010.724.000.000	31,26888945
24	ICBP	2013	21.267.470.000.000	30,68819979
		2014	24.910.211.000.000	30,84629892
		2015	26.560.624.000.000	30,91045093
25	IGAR	2013	314.746.644.499	26,47503385
		2014	349.894.783.575	26,58089833
		2015	383.936.040.590	26,67374181
26	IKAI	2013	482.057.048.870	26,9013283
		2014	518.546.655.125	26,97429584
		2015	390.042.617.783	26,68952185
27	IMAS	2013	22.315.022.507.630	30,73628122
		2014	23.471.397.834.920	30,78680368
		2015	24.860.957.839.497	30,84431973
28	INAF	2013	1.294.510.669.195	27,88915388
		2014	1.248.343.275.406	27,85283841
		2015	1.533.708.564.241	28,05870982
29	INAI	2013	765.881.409.376	27,36429318
		2014	897.281.657.710	27,52263565
		2015	1.330.259.296.537	27,916395
30	INCI	2013	136.142.063.219	25,63696476
		2014	147.992.617.351	25,72042823
		2015	169.546.066.314	25,8563905
31	INDF	2013	78.092.789.000.000	31,98891884
		2014	85.938.885.000.000	32,08465752
		2015	91.831.526.000.000	32,15097678
32	INDS	2013	2.196.518.364.473	28,41789466
		2014	2.282.666.078.493	28,45636521
		2015	2.553.928.346.219	28,56865382

No	KODE	Tahun	Total Aset	Ln (Total Aset)
33	INTP	2013	26.607.241.000.000	30,91220451
		2014	28.884.973.000.000	30,99434261
		2015	27.638.360.000.000	30,95022578
34	JECC	2013	1.239.821.716.000	27,84598871
		2014	1.062.476.023.000	27,69162317
		2015	1.358.464.081.000	27,93737583
35	JKSW	2013	262.386.019.471	26,29308261
		2014	302.951.001.725	26,43683692
		2015	265.280.458.589	26,30405344
36	JPFA	2013	14.917.590.000.000	30,33356217
		2014	15.730.435.000.000	30,38661849
		2015	17.159.466.000.000	30,47357109
37	JPRS	2013	376.540.741.943	26,65429209
		2014	370.967.708.751	26,63938086
		2015	363.265.042.157	26,61839855
38	KAEF	2013	2.471.939.548.890	28,5360242
		2014	2.968.184.626.297	28,71897164
		2015	3.236.224.076.311	28,80542836
39	KBLI	2013	1.337.022.291.951	27,92146609
		2014	1.337.351.473.763	27,92171226
		2015	1.551.799.840.976	28,07043656
40	KBLM	2013	654.296.256.935	27,20682608
		2014	647.696.854.298	27,19668861
		2015	654.385.717.061	27,2069628
41	KBRI	2013	788.749.190.752	27,39371422
		2014	1.299.315.036.743	27,89285835
		2015	1.455.931.208.462	28,00666682
42	KIAS	2013	2.270.904.910.518	28,45119951
		2014	2.352.542.603.065	28,48651782
		2015	2.124.390.696.519	28,38450615
43	KICI	2013	98.295.722.100	25,31124634
		2014	96.745.744.221	25,29535218
		2015	133.831.888.816	25,61985029
44	KLBF	2013	11.315.061.275.026	30,05715581
		2014	12.425.032.367.729	30,15073429
		2015	13.696.417.381.439	30,24815541
45	LION	2013	498.567.897.161	26,93500562
		2014	600.102.716.315	27,12036667

No	KODE	Tahun	Total Aset	Ln (Total Aset)
		2015	639.330.150.373	27,18368683
46	LMPI	2013	822.189.506.877	27,43523675
		2014	808.892.238.344	27,41893154
		2015	793.093.512.600	27,39920697
47	LMSH	2013	141.697.598.705	25,67696104
		2014	139.915.598.255	25,66430521
		2015	133.782.751.041	25,61948306
48	MAIN	2013	2.214.398.692.000	28,42600201
		2014	3.531.219.815.000	28,89266448
		2015	3.962.068.064.000	29,00778724
49	MERK	2013	696.946.318.000	27,26997423
		2014	716.599.526.000	27,29778298
		2015	641.646.818.000	27,18730386
50	MLBI	2013	1.782.148.000.000	28,20884049
		2014	2.231.051.000.000	28,43349389
		2015	2.100.853.000.000	28,37336457
51	MLIA	2013	7.189.899.445.000	29,6036983
		2014	7.215.152.320.000	29,60720442
		2015	7.125.800.277.000	29,59474316
52	MRAT	2013	439.583.727.202	26,80909404
		2014	498.786.376.745	26,93544374
		2015	497.090.038.108	26,93203701
53	MYOR	2013	9.709.838.250.473	29,90416074
		2014	10.291.108.029.334	29,96230134
		2015	11.342.715.686.221	30,05959686
54	MYTX	2013	2.095.467.423.419	28,37079776
		2014	2.041.304.000.000	28,34460994
		2015	1.944.326.000.000	28,2959365
55	NIPS	2013	798.407.625.000	27,40588511
		2014	1.206.854.399.000	27,81903842
		2015	1.547.720.090.000	28,06780405
56	PICO	2013	621.400.236.614	27,15524121
		2014	626.626.507.164	27,16361652
		2015	605.788.310.444	27,12979644
57	PRAS	2013	795.630.254.208	27,40240041
		2014	1.286.827.899.805	27,88320131
		2015	1.531.742.052.164	28,0574268
58	PSDN	2013	681.832.333.141	27,24804962

No	KODE	Tahun	Total Aset	Ln (Total Aset)
		2014	620.928.440.332	27,15448168
		2015	620.398.854.182	27,15362842
59	PYFA	2013	175.118.921.406	25,88873113
		2014	172.736.624.689	25,87503387
		2015	159.951.537.229	25,79813671
60	RICY	2013	869.226.313.138	27,49086936
		2014	1.170.752.424.106	27,78866776
		2015	1.198.193.867.892	27,81183643
61	RMBA	2013	9.232.016.000.000	29,85369856
		2014	10.250.546.000.000	29,95835209
		2015	12.667.314.000.000	30,17004609
62	ROTI	2013	1.822.689.047.108	28,23133403
		2014	2.142.894.276.216	28,3931785
		2015	2.706.323.637.034	28,62661224
63	SCCO	2013	1.762.032.300.123	28,19748897
		2014	1.656.007.190.010	28,13543051
		2015	1.773.144.328.632	28,20377554
64	SIDO	2013	2.951.507.000.000	28,713337
		2014	2.821.399.000.000	28,66825398
		2015	2.696.292.000.000	28,62289861
65	SIPD	2013	3.155.680.394.480	28,78022524
		2014	2.800.914.553.878	28,66096711
		2015	2.246.770.166.899	28,44051482
66	SMCB	2013	14.894.990.000.000	30,33204603
		2014	17.195.352.000.000	30,47566023
		2015	17.321.565.000.000	30,48297337
67	SMGR	2013	30.792.884.092.000	31,05830474
		2014	34.314.666.027.000	31,16659396
		2015	38.153.118.932.000	31,27262862
68	SMSM	2013	1.701.103.245.176	28,16229812
		2014	1.749.395.000.000	28,19029113
		2015	2.220.108.000.000	28,42857696
69	SPMA	2013	1.767.105.818.949	28,20036419
		2014	2.091.957.078.669	28,36912115
		2015	2.185.464.365.772	28,41284945
70	SQBB	2013	421.187.982.000	26,76634508
		2014	459.352.720.000	26,85308421
		2015	464.027.522.000	26,8632097

No	KODE	Tahun	Total Aset	Ln (Total Aset)
71	SRSN	2013	420.782.548.000	26,76538202
		2014	463.347.124.000	26,86174234
		2015	574.073.314.000	27,07602295
72	SSTM	2013	801.866.397.035	27,41020784
		2014	773.663.346.934	27,37440266
		2015	721.884.167.684	27,30513053
73	STTP	2013	1.470.059.394.892	28,01632392
		2014	1.700.204.093.895	28,16176942
		2015	1.919.568.037.170	28,2831213
74	TCID	2013	1.465.952.460.752	28,01352629
		2014	1.853.235.343.636	28,24795406
		2015	2.082.096.848.703	28,3643966
75	TIRT	2013	723.177.125.785	27,30692002
		2014	713.714.873.924	27,29374938
		2015	763.168.027.178	27,36074406
76	TOTO	2013	1.746.177.682.568	28,18845033
		2014	2.027.288.693.678	28,3377204
		2015	2.439.540.859.205	28,52283097
77	TRST	2013	3.260.919.505.192	28,81303033
		2014	3.261.285.495.052	28,81314256
		2015	3.357.359.499.954	28,84217592
78	TSPC	2013	5.407.957.915.805	29,31889267
		2014	5.592.730.492.960	29,35248874
		2015	6.284.729.099.203	29,46914385
79	ULTJ	2013	2.811.620.982.142	28,66478229
		2014	2.917.083.567.355	28,70160545
		2015	3.539.995.910.248	28,89514669
80	UNIT	2013	459.118.935.528	26,85257513
		2014	440.727.374.151	26,81169232
		2015	460.539.382.206	26,85566421
81	UNVR	2013	13.348.188.000.000	30,22240176
		2014	14.280.670.000.000	30,28992799
		2015	15.729.945.000.000	30,38658734
82	YPAS	2013	613.878.797.683	27,14306335
		2014	320.494.592.961	26,49313124
		2015	279.189.768.587	26,35515756

Data Pengukuran *Leverage*

NO	KODE	Tahun	Total Hutang
			Total Aset
1	ADES	2013	0,3996835
		2014	0,4191833
		2015	0,4973103
2	ALKA	2013	0,7533858
		2014	0,7417672
		2015	0,5710919
3	ALMI	2013	0,7611472
		2014	0,800452
		2015	0,741845
4	AMFG	2013	0,2199999
		2014	0,1872577
		2015	0,2060879
5	APLI	2013	0,2828487
		2014	0,175262
		2015	0,2820919
6	ARNA	2013	0,3230624
		2014	0,2755334
		2015	0,3746566
7	ASII	2013	0,5037805
		2014	0,4902152
		2015	0,4844541
8	AUTO	2013	0,2424316
		2014	0,2951388
		2015	0,2926042
9	BRNA	2013	0,7281377
		2014	0,7253739
		2015	0,5452979
10	BTON	2013	0,211875
		2014	0,1580025
		2015	0,185738
11	BUDI	2013	0,6285491
		2014	0,6312646
		2015	0,6615839
12	CEKA	2013	0,5061131
		2014	0,5813954
		2015	0,5693349

NO	KODE	Tahun	Total Hutang
			Total Aset
13	CPIN	2013	0,3670796
		2014	0,475455
		2015	0,4911294
14	DLTA	2013	0,0363213
		2014	0,2293206
		2015	0,181736
15	DPNS	2013	0,1285032
		2014	0,1219694
		2015	0,1209074
16	DVLA	2013	0,0011411
		2014	0,2214897
		2015	0,292645
17	EKAD	2013	0,3081882
		2014	0,3358453
		2015	0,2507885
18	FASW	2013	0,7262973
		2014	0,7053077
		2015	0,6503469
19	GDST	2013	0,2577297
		2014	0,3574242
		2015	0,3205619
20	GGRM	2013	0,4206002
		2014	0,429161
		2015	0,4015013
21	GJTL	2013	0,549782
		2014	0,6270442
		2015	0,7892357
22	HDTX	2013	0,6972673
		2014	0,8544098
		2015	0,7138465
23	HMSP	2013	0,4834795
		2014	0,5243899
		2015	0,1577098
24	ICBP	2013	0,3762431
		2014	0,3962337
		2015	0,3830374
25	IGAR	2013	0,2827794

NO	KODE	Tahun	Total Hutang
			Total Aset
		2014	0,2470559
		2015	0,1913646
26	IKAI	2013	0,5738926
		2014	0,6541467
		2015	0,8230118
27	IMAS	2013	0,7015522
		2014	0,7133949
		2015	0,7306181
28	INAF	2013	0,5436165
		2014	0,525801
		2015	0,6135453
29	INAI	2013	0,8350687
		2014	0,8374623
		2015	0,8197187
30	INCI	2013	0,0738227
		2014	0,0734679
		2015	0,0913897
31	INDF	2013	0,5086214
		2014	0,5202594
		2015	0,5304271
32	INDS	2013	0,20198
		2014	0,1990425
		2015	0,2485933
33	INTP	2013	0,1364123
		2014	0,1419483
		2015	0,1364918
34	JECC	2013	0,880902
		2014	0,838721
		2015	0,7292853
35	JKSW	2013	2,5542153
		2014	2,3779333
		2015	2,6606309
36	JPFA	2013	0,6483868
		2014	0,6637096
		2015	0,6439463
37	JPRS	2013	0,0372316
		2014	0,0413374

NO	KODE	Tahun	Total Hutang
			Total Aset
		2015	0,0848031
38	KAEF	2013	0,3428825
		2014	0,3898143
		2015	0,4246082
39	KBLI	2013	0,3368475
		2014	0,2965524
		2015	0,3379546
40	KBLM	2013	0,5878562
		2014	0,5518152
		2015	0,5469409
41	KBRI	2013	0,1210942
		2014	0,4789214
		2015	0,6419792
42	KIAS	2013	0,0985529
		2014	0,1002088
		2015	0,1463507
43	KICI	2013	0,247408
		2014	0,1867334
		2015	0,3023217
44	KLBF	2013	0,2487926
		2014	0,2098632
		2015	0,2013761
45	LION	2013	0,1660427
		2014	0,2601617
		2015	0,2889441
46	LMPI	2013	0,5166319
		2014	0,5108688
		2015	0,4941179
47	LMSH	2013	0,2203954
		2014	0,1712775
		2015	0,1595226
48	MAIN	2013	0,6105113
		2014	0,6947556
		2015	0,6091472
49	MERK	2013	0,265053
		2014	0,2273357
		2015	0,2619876

NO	KODE	Tahun	Total Hutang
			Total Aset
50	MLBI	2013	0,4458749
		2014	0,7517775
		2015	0,6351577
51	MLIA	2013	0,8344744
		2014	0,8168338
		2015	0,8435096
52	MRAT	2013	0,1405703
		2014	0,2903884
		2015	0,2415337
53	MYOR	2013	0,5943536
		2014	0,6015439
		2015	0,5420444
54	MYTX	2013	1,0494198
		2014	1,1316707
		2015	1,292094
55	NIPS	2013	0,7044796
		2014	0,5228138
		2015	0,6065163
56	PICO	2013	0,653951
		2014	0,6311979
		2015	0,5921166
57	PRAS	2013	0,4891495
		2014	0,4670448
		2015	0,5295787
58	PSDN	2013	0,3875331
		2014	0,3903087
		2015	0,477241
59	PYFA	2013	0,4637857
		2014	0,4410048
		2015	0,3671705
60	RICY	2013	0,5720298
		2014	0,6614886
		2015	0,6660982
61	RMBA	2013	0,9044775
		2014	1,1362711
		2015	1,2485734
62	ROTI	2013	0,5680351

NO	KODE	Tahun	Total Hutang
			Total Aset
		2014	0,5519507
		2015	0,5608304
63	SCCO	2013	0,5984119
		2014	0,5082192
		2015	0,479821
64	SIDO	2013	0,1104693
		2014	0,066187
		2015	0,0650942
65	SIPD	2013	0,5927597
		2014	0,540505
		2015	0,673201
66	SMCB	2013	0,4110136
		2014	0,4906419
		2015	0,512177
67	SMGR	2013	0,2919151
		2014	0,2713771
		2015	0,2807718
68	SMSM	2013	0,4081494
		2014	0,3444379
		2015	0,3512712
69	SPMA	2013	0,5724452
		2014	0,6153841
		2015	0,6360228
70	SQBB	2013	0,1760157
		2014	0,1969593
		2015	0,2369989
71	SRSN	2013	0,3812109
		2014	0,2903022
		2015	0,4076021
72	SSTM	2013	0,6611529
		2014	0,6653857
		2015	0,6618689
73	STTP	2013	0,5278229
		2014	0,5191202
		2015	0,4744602
74	TCID	2013	0,1930225
		2014	0,307425

NO	KODE	Tahun	Total Hutang
			Total Aset
		2015	0,1763729
75	TIRT	2013	0,9183964
		2014	0,8848919
		2015	0,8805492
76	TOTO	2013	0,4069043
		2014	0,3926902
		2015	0,3885887
77	TRST	2013	0,475707
		2014	0,4598777
		2015	0,4171251
78	TSPC	2013	0,2856912
		2014	0,2611232
		2015	0,3098921
79	ULTJ	2013	0,2833765
		2014	0,223506
		2015	0,2097432
80	UNIT	2013	0,4745212
		2014	0,4516938
		2015	0,4724136
81	UNVR	2013	0,6812549
		2014	0,6779716
		2015	0,6931102
82	YPAS	2013	0,7217506
		2014	0,4949075
		2015	0,4613

Data Pengukuran Asimetri Informasi

No	KODE	Tahun	Spread
1	ADES	2013	0,297828673
		2014	0,125683459
		2015	0,12861933
2	ALKA	2013	0,007246377
		2014	0,020833333
		2015	0,204093037
3	ALMI	2013	0,163008674

No	KODE	Tahun	Spread
		2014	0,224473582
		2015	0,161770535
4	AMFG	2013	0,146101777
		2014	0,120904347
		2015	0,144366063
5	APLI	2013	0,137257935
		2014	0,239392067
		2015	0,223029789
6	ARNA	2013	0,308845669
		2014	0,114503677
		2015	0,253568771
7	ASII	2013	0,141059826
		2014	0,103423358
		2015	0,167635722
8	AUTO	2013	0,148216666
		2014	0,103764448
		2015	0,171179255
9	BRNA	2013	0,124040809
		2014	0,118667047
		2015	0,088839919
10	BTON	2013	0,167125179
		2014	0,156027769
		2015	0,161657909
11	BUDI	2013	0,128873714
		2014	0,114510293
		2015	0,152874566
12	CEKA	2013	0,196657357
		2014	0,22713425
		2015	0,240032814
13	CPIN	2013	0,236038617
		2014	0,118494459
		2015	0,227693786
14	DLTA	2013	0,067394706
		2014	0,047433297
		2015	0,24528095
15	DPNS	2013	0,207111521
		2014	0,110794114
		2015	0,154668836

No	KODE	Tahun	Spread
16	DVLA	2013	0,240441554
		2014	0,155979751
		2015	0,188364908
17	EKAD	2013	0,123661442
		2014	0,074343399
		2015	0,13280147
18	FASW	2013	0,067010648
		2014	0,046218529
		2015	0,058603579
19	GDST	2013	0,132043769
		2014	0,167311698
		2015	0,227440256
20	GGRM	2013	0,159539561
		2014	0,103063594
		2015	0,147813679
21	GJTL	2013	0,24676502
		2014	0,154649438
		2015	0,25302303
22	HDTX	2013	0,116650714
		2014	0,106742221
		2015	0,154896399
23	HMSP	2013	0,101528141
		2014	0,053302392
		2015	0,109101584
24	ICBP	2013	0,181906248
		2014	0,087107192
		2015	0,139248627
25	IGAR	2013	0,143486501
		2014	0,106514533
		2015	0,170506733
26	IKAI	2013	0,213380199
		2014	0,200605918
		2015	0,191674567
27	IMAS	2013	0,092945806
		2014	0,109207723
		2015	0,143962725
28	INAF	2013	0,205343194
		2014	0,171471567

No	KODE	Tahun	Spread
		2015	0,267701839
29	INAI	2013	0,187531701
		2014	0,21894856
		2015	0,139398038
30	INCI	2013	0,177683526
		2014	0,119725426
		2015	0,164394817
31	INDF	2013	0,142127798
		2014	0,072020662
		2015	0,144801645
32	INDS	2013	0,174829717
		2014	0,157528975
		2015	0,227139098
33	INTP	2013	0,143566699
		2014	0,137947413
		2015	0,163450083
34	JECC	2013	0,202954186
		2014	0,073332129
		2015	0,113570802
35	JKSW	2013	0,124299252
		2014	0,249370937
		2015	0,39065008
36	JPFA	2013	0,327707145
		2014	0,156424594
		2015	0,299254844
37	JPRS	2013	0,190039479
		2014	0,12929227
		2015	0,202572841
38	KAEF	2013	0,253068474
		2014	0,189325782
		2015	0,240599938
39	KBLI	2013	0,201516659
		2014	0,158810677
		2015	0,163982749
40	KBLM	2013	0,20341248
		2014	0,196073684
		2015	0,239455581
41	KBRI	2013	0,009868634

No	KODE	Tahun	Spread
		2014	0,017800573
		2015	0,080987853
42	KIAS	2013	0,186891963
		2014	0,205133135
		2015	0,23579395
43	KICI	2013	0,252835514
		2014	0,119050683
		2015	0,142757614
44	KLBF	2013	0,168112316
		2014	0,080086431
		2015	0,127927069
45	LION	2013	0,155728436
		2014	0,090674542
		2015	0,281170164
46	LMPI	2013	0,338428268
		2014	0,179652461
		2015	0,251183495
47	LMSH	2013	0,213689125
		2014	0,132416867
		2015	0,334881511
48	MAIN	2013	0,235885717
		2014	0,166751818
		2015	0,232198702
49	MERK	2013	0,118459837
		2014	0,090484362
		2015	0,236781857
50	MLBI	2013	0,287995084
		2014	0,237119589
		2015	0,173298646
51	MLIA	2013	0,313585807
		2014	0,151059681
		2015	0,165645807
52	MRAT	2013	0,123411649
		2014	0,092867639
		2015	0,166039377
53	MYOR	2013	0,176049412
		2014	0,102438543
		2015	0,131162433

No	KODE	Tahun	Spread
54	MYTX	2013	0,347947006
		2014	0,304570885
		2015	0,212641009
55	NIPS	2013	0,414505006
		2014	0,197934218
		2015	0,173239545
56	PICO	2013	0,205190511
		2014	0,235286376
		2015	0,159632466
57	PRAS	2013	0,406853062
		2014	0,197285481
		2015	0,160633752
58	PSDN	2013	0,347947006
		2014	0,304570885
		2015	0,212641009
59	PYFA	2013	0,160088959
		2014	0,105181644
		2015	0,152644414
60	RICY	2013	0,090097944
		2014	0,100469995
		2015	0,105844703
61	RMBA	2013	0,140927145
		2014	0,122620325
		2015	0,150826097
62	ROTI	2013	0,289644996
		2014	0,15145692
		2015	0,138811117
63	SCCO	2013	0,184015844
		2014	0,086158519
		2015	0,082974078
64	SIDO	2013	0,138350595
		2014	0,136956369
		2015	0,14691871
65	SIPD	2013	0,110592778
		2014	0,237577883
		2015	0,324558768
66	SMCB	2013	0,195944188
		2014	0,126392396

No	KODE	Tahun	Spread
		2015	0,172642956
67	SMGR	2013	0,160422184
		2014	0,112832587
		2015	0,175543865
68	SMSM	2013	0,165111948
		2014	0,178077877
		2015	0,11130265
69	SPMA	2013	0,169676682
		2014	0,137916693
		2015	0,201601713
70	SQBB	2013	0,079055901
		2014	0,033311754
		2015	0,027960531
71	SRSN	2013	0,013009068
		2014	0,02409218
		2015	0,016436938
72	SSTM	2013	0,292665718
		2014	0,241158113
		2015	0,226476046
73	STTP	2013	0,226625973
		2014	0,164796224
		2015	0,010535521
74	TCID	2013	0,084781239
		2014	0,114745058
		2015	0,084517779
75	TIRT	2013	0,131819671
		2014	0,235975494
		2015	0,214630676
76	TOTO	2013	0,107041013
		2014	0,148675479
		2015	0,135496946
77	TRST	2013	0,170420369
		2014	0,165604892
		2015	0,193509547
78	TSPC	2013	0,193274754
		2014	0,135852233
		2015	0,111079244
79	ULTJ	2013	0,28133255

No	KODE	Tahun	Spread
		2014	0,081607604
		2015	0,09161614
80	UNIT	2013	0,388177925
		2014	0,290529455
		2015	0,175214374
81	UNVR	2013	0,167848992
		2014	0,077456818
		2015	0,114112676
82	YPAS	2013	0,088928762
		2014	0,090970864
		2015	0,150415479

Data Pengukuran Manajemen Laba

No	KODE	Tahun	DA
1	ADES	2013	0,1117981
		2014	-0,0879603
		2015	0,1303613
2	ALKA	2013	-0,1604835
		2014	0,0469439
		2015	0,1870542
3	ALMI	2013	0,4999049
		2014	0,384324
		2015	0,2570955
4	AMFG	2013	0,0262355
		2014	0,0508256
		2015	0,0954295
5	APLI	2013	-0,0552738
		2014	0,0752578
		2015	0,0616752
6	ARNA	2013	0,0938475
		2014	0,1513426
		2015	0,1530469
7	ASII	2013	0,046506
		2014	0,0735853
		2015	0,0030278
8	AUTO	2013	0,1030827
No	KODE	Tahun	DA
		2014	0,0988629
		2015	0,0191083
9	BRNA	2013	0,0219179
		2014	-0,0088627
		2015	-0,0195966
10	BTON	2013	0,1226075
		2014	0,0112633
		2015	0,0704232
11	BUDI	2013	0,0374505
		2014	0,1265569
		2015	0,1350481
12	CEKA	2013	-0,0569052
		2014	0,0973053
		2015	0,0041242

13	CPIN	2013	0,1172332
		2014	0,18855
		2015	0,1163738
14	DLTA	2013	-0,1266019
		2014	0,1702223
		2015	0,0274129
15	DPNS	2013	0,3886228
		2014	0,0426466
		2015	0,0330143
16	DVLA	2013	0,0641219
		2014	0,0001342
		2015	-0,0548856
17	EKAD	2013	0,2335817
		2014	0,2617946
		2015	0,018027
18	FASW	2013	0,0499314
		2014	-0,0886185
		2015	0,1320756
19	GDST	2013	-0,0227932
		2014	-0,0525324
		2015	0,1293661
20	GGRM	2013	0,1082926
		2014	0,1353405
		2015	0,1211228
No	KODE	Tahun	DA
21	GJTL	2013	0,0201446
		2014	0,0982501
		2015	0,0547968
22	HDTX	2013	-0,3120816
		2014	0,3170825
		2015	0,1073524
23	HMSP	2013	0,0028111
		2014	-0,0120287
		2015	0,3654584
24	ICBP	2013	0,0519981
		2014	-0,0257427
		2015	0,0290654
25	IGAR	2013	0,0177852
		2014	0,0975036

		2015	-0,0273538
26	IKAI	2013	0,1488568
		2014	0,1271881
		2015	-0,050248
27	IMAS	2013	0,2176691
		2014	0,0200123
		2015	0,0167427
28	INAF	2013	0,1271317
		2014	-0,0531203
		2015	-0,0487014
29	INAI	2013	-0,0906472
		2014	-0,0313312
		2015	0,0064506
30	INCI	2013	0,0421577
		2014	0,1945709
		2015	-0,0016274
31	INDF	2013	0,0153849
		2014	-0,0033888
		2015	0,0584834
32	INDS	2013	0,0675048
		2014	0,1481595
		2015	0,1063956
33	INTP	2013	0,0572329
		2014	0,0928762
No	KODE	Tahun	DA
		2015	0,2637391
34	JECC	2013	-0,0876432
		2014	0,0026922
		2015	0,0444148
35	JKSW	2013	-0,0025229
		2014	-0,0302005
		2015	-0,0993869
36	JPFA	2013	0,1132991
		2014	-0,0083325
		2015	0,0334967
37	JPRS	2013	-0,1110357
		2014	0,2684509
		2015	-0,0755154
38	KAEF	2013	0,0056741

		2014	0,0301395
		2015	0,0655692
39	KBLI	2013	0,14573
		2014	0,0096552
		2015	0,123905
40	KBLM	2013	0,122169
		2014	0,1387297
		2015	0,0659893
41	KBRI	2013	0,2821794
		2014	0,3695247
		2015	0,1448399
42	KIAS	2013	0,075003
		2014	0,1526275
		2015	0,0883698
43	KICI	2013	0,0631626
		2014	0,0517412
		2015	0,0315878
44	KLBF	2013	0,1535805
		2014	0,0366474
		2015	0,0321052
45	LION	2013	0,0586416
		2014	0,0142733
		2015	0,0197521
46	LMPI	2013	-0,1495919
No	KODE	Tahun	DA
		2014	0,112532
		2015	0,0865095
47	LMSH	2013	-0,1550833
		2014	0,0344621
		2015	0,0390009
48	MAIN	2013	0,1609547
		2014	0,2357063
		2015	0,0927902
49	MERK	2013	0,1377979
		2014	-0,0556395
		2015	-0,0067094
50	MLBI	2013	0,0985391
		2014	0,0701712
		2015	-0,0587277

51	MLIA	2013	0,0062933
		2014	0,1151945
		2015	0,0916132
52	MRAT	2013	0,0327994
		2014	0,1159368
		2015	0,0661908
53	MYOR	2013	0,1099199
		2014	0,2387212
		2015	0,030174
54	MYTX	2013	0,1101571
		2014	0,0615686
		2015	0,0391739
55	NIPS	2013	0,0716537
		2014	0,0323052
		2015	-0,1677969
56	PICO	2013	0,0817603
		2014	0,0471879
		2015	-0,0187659
57	PRAS	2013	0,1769643
		2014	0,179484
		2015	0,14195
58	PSDN	2013	0,0059381
		2014	0,0784891
		2015	0,0722023
No	KODE	Tahun	DA
59	PYFA	2013	0,2321051
		2014	0,1078399
		2015	0,0303577
60	RICY	2013	0,2573826
		2014	-0,0869165
		2015	-0,032996
61	RMBA	2013	0,0480227
		2014	-0,055527
		2015	0,1800132
62	ROTI	2013	0,0576165
		2014	0,0830043
		2015	0,039119
63	SCCO	2013	0,0840728
		2014	0,085433

		2015	0,0216615
64	SIDO	2013	0,2462996
		2014	0,0883033
		2015	0,0730894
65	SIPD	2013	0,0914962
		2014	0,1229826
		2015	-0,1260761
66	SMCB	2013	0,1159215
		2014	0,1435717
		2015	0,1614233
67	SMGR	2013	0,1281116
		2014	0,1245214
		2015	0,0816017
68	SMSM	2013	0,0058607
		2014	0,0299721
		2015	0,0379972
69	SPMA	2013	0,1630226
		2014	0,1700566
		2015	0,0837883
70	SQBB	2013	0,0254904
		2014	0,0427134
		2015	0,0642311
71	SRSN	2013	0,0141152
		2014	0,0592117
No	KODE	Tahun	DA
		2015	0,086122
72	SSTM	2013	-0,0135318
		2014	0,0403264
		2015	0,0483859
73	STTP	2013	0,1468922
		2014	0,0488169
		2015	0,1054985
74	TCID	2013	0,0281469
		2014	0,1537286
		2015	0,3454461
75	TIRT	2013	-0,1032573
		2014	-0,0254589
		2015	0,0297988
76	TOTO	2013	0,0181623

		2014	0,0753521
		2015	0,1037541
77	TRST	2013	0,1528429
		2014	0,0545731
		2015	0,1072671
78	TSPC	2013	0,0904723
		2014	0,0628631
		2015	0,0064995
79	ULTJ	2013	0,1128354
		2014	0,1153468
		2015	0,0206432
80	UNIT	2013	0,2060261
		2014	0,1072974
		2015	0,2173001
81	UNVR	2013	0,0190888
		2014	0,0497339
		2015	0,0846371
82	YPAS	2013	0,1373403
		2014	-0,037274
		2015	0,0373429

Lampiran 3

DATA OLAHAN SPSS

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
MAL	207	-,1604835	,2637391	,064327126	,0748806180
KA	207	0	1	,42	,494
UP	207	25,2953522	33,1340533	28,41756114	1,676744358
LEV	207	,0011411	2,6606309	,492476007	,3428960015
ASIN	207	,0072464	,4068531	,168067257	,0726229818
Valid N (listwise)	207				

Multikolinieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,160	,095		-1,695	,092		
KA	-,012	,011	-,078	-1,040	,300	,800	1,250
UP	,008	,003	,181	2,426	,016	,808	1,237
LEV	-,052	,015	-,238	-3,452	,001	,949	1,053
ASIN	,148	,071	,143	2,084	,038	,955	1,048

a. Dependent Variable: MAL

Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		207
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,07157945
Most Extreme Differences	Absolute	,031
	Positive	,031
	Negative	-,023
Test Statistic		,031
Asymp. Sig. (2-tailed)		,200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,092	,057		1,620	,107
	KA	-,003	,007	-,035	-,447	,655
	UP	-,001	,002	-,036	-,465	,642
	LEV	,010	,009	,075	1,055	,293
	ASIN	-,074	,043	-,123	-1,729	,085

a. Dependent Variable: ABS_RES

Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,294 ^a	,086	,068	,0722846804	2,077

a. Predictors: (Constant), ASIN, KA, LEV, UP

b. Dependent Variable: MAL

Adjusted R²

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,294 ^a	,086	,068	,0722846804	2,077

a. Predictors: (Constant), ASIN, KA, LEV, UP

b. Dependent Variable: MAL

Uji F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,100	4	,025	4,765	,001 ^b
	Residual	1,055	202	,005		
	Total	1,155	206			

a. Dependent Variable: MAL

b. Predictors: (Constant), ASIN, KA, LEV, UP

Uji Hipotesis

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-,160	,095		-1,695	,092		
	KA	-,012	,011	-,078	-1,040	,300	,800	1,250
	UP	,008	,003	,181	2,426	,016	,808	1,237
	LEV	-,052	,015	-,238	-3,452	,001	,949	1,053
	ASIN	,148	,071	,143	2,084	,038	,955	1,048

a. Dependent Variable: MAL