

LAMPIRAN

Lampiran 1

Data Sampel Perusahaan 2012

N O	KODE SAHAM	NAMA PERUSAHAAN
1	ADES	(Akasha Wira International Tbk)
2	ADMG	(Polychem Indonesia Tbk)
3	AKKU	(Alam Karya Unggul Tbk)
4	ALDO	(Alkindo Naratama Tbk)
5	AMFG	(Asahimas Flat Glass Tbk)
6	ARGO	(Argo Pantes Tbk)
7	ARNA	(Arwana Citra Mulia Tbk)
8	BIMA	(Primarindo Asia Infrastructure Tbk)
9	BRAM	(Indo Kordsa Tbk)
10	BRNA	(Berlina Tbk)
11	BRPT	(Barito Pasific Tbk)
12	BTON	(Beton Jaya Manunggal Tbk)
13	CEKA	(Cahaya Kalbar Tbk)
14	CNTX	(Centex Tbk)
15	DAVO	(Davomas Abadi Tbk)
16	DLTA	(Delta Djakarta Tbk)
17	ERTX	(Eratex Djaya Tbk)
18	ESTI	(Ever Shine Textile Industry Tbk)
19	ETWA	(Eterindo Wahanatama Tbk)
20	FASW	(Fajar Surya Wisesa Tbk)
21	FPNI	(Titan Kimia Nusantara Tbk)
22	GDST	(Gunawan Dianjaya Steel Tbk)
23	GDYR	(Goodyear Indonesia Tbk)
24	GJTL	(Gajah Tunggal Tbk)
25	HDTX	(Pan Asia Indosyntec Tbk)
26	ICBP	(Indofood CBP Sukses Makmur Tbk)

27	IKAI	(Inti Keramik Alam Asri Industri Tbk)
28	IKBI	(Sumi Indo Kabel Tbk)
29	INDF	(Indofood Sukses Makmur Tbk)
30	INDR	(Indo Rama Synthetic Tbk)
31	INKP	(Indah Kiat Pulp & paper Tbk)
32	INRU	(Toba Pulp Lestari Tbk)
33	INTP	(Indocement Tunggul Prakasa Tbk)
34	IPOL	(Indopoly Swakarsa Industry Tbk)
35	JKSW	(Jakarta Kyoei Steel Work LTD Tbk)
36	KAEF	(Kimia Farma Tbk)
37	KDSI	(Kedawung Setia Industrial Tbk)
38	KIAS	(Keramika Indonesia Assosiasi Tbk)
39	KRAS	(Krakatau Steel Tbk)
40	MASA	(Multistrada Arah Sarana Tbk)
41	MERK	(Merck Tbk)
42	MLBI	(Multi Bintang Indonesia Tbk)
43	MLIA	(Mulia Industrindo Tbk)
44	MYOR	(Mayora Indah Tbk)
45	NIKL	(Pelat Timah Nusantara Tbk)
46	POLY	(Asia Pasific Fibers Tbk)
47	PRAS	(Prima alloy steel Universal Tbk)
48	PTSN	(Sat Nusa Persada Tbk)
49	RICY	(Ricky Putra Globalindo Tbk)
50	ROTI	(Nippon Indosari Corporindo Tbk)
51	SAIP	(Surabaya Agung Industri Pulp & Kertas Tbk)
52	SCPI	(Schering Plough Indonesia Tbk)
53	SIAP	(Sekawan Intipratama Tbk)
54	SIMA	(Siwani Makmur Tbk)
55	SKLT	(Sekar Laut Tbk)
56	SMCB	(Holcim Indonesia Tbk)
57	SMSM	(Selamat Sempurna Tbk)
58	SQBI	(Taisho Pharmaceutical Indonesia Tbk)
59	SSTM	(Sunson Textile Manufacturer Tbk)
60	SULI	(Sumalindo Lestari Jaya Tbk)
61	TBMS	(Tembaga Mulia Semanan Tbk)
62	TCID	(Mandom Indonesia Tbk)
63	TIRT	(Tirta Mahakam Resources Tbk)
64	TKIM	(Pabrik Kertas Tjiwi Kimia Tbk)
65	TPIA	(Chandra Asri Petrochemical)
66	ULTJ	(Ultrajaya Milk Industry and Trading Company Tbk)

67	UNIC	(Unggul Indah Cahaya Tbk)
68	UNIT	(Nusantara Inti Corpora Tbk)
69	UNVR	(Unilever Indonesia Tbk)

Data Sampel Perusahaan 2013

NO	KODE SAHAM	NAMA PERUSAHAAN
1	ADMG	(Polychem Indonesia Tbk)
2	AKKU	(Alam Karya Unggul Tbk)
3	ALDO	(Alkindo Naratama Tbk)
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	(Asiaplast Industries Tbk)
6	ARNA	Arwana Citra Mulia Tbk
7	BIMA	(Primarindo Asia Infrastructure Tbk)
8	BRAM	(Indo Kordsa Tbk)
9	BRNA	(Berlina Tbk)
10	BRPT	(Barito Pasific Tbk)
11	BUDI	(Budi Acid Jaya Tbk)
12	CNTX	(Centex Tbk)
13	CTBN	Citra Turbindo Tbk
14	DLTA	(Delta Djakarta Tbk)
15	ESTI	(Ever Shine Textile Industry Tbk)
16	FASW	(Fajar Surya Wisesa Tbk)
17	FPNI	(Titan Kimia Nusantara Tbk)
18	GDST	Gunawan Dianjaya Steel Tbk
19	GDYR	(Goodyear Indonesia Tbk)
20	GJTL	(Gajah Tunggal Tbk)
21	HDTX	(Pan Asia Indosyntec Tbk)
22	IKAI	Inti Keramik Alam Asri Industri Tbk
23	INAI	Indal Aluminium Industry Tbk
24	INDF	(Indofood Sukses Makmur Tbk)
25	INDR	(Indo Rama Synthetic Tbk)
26	INKP	(Indah Kiat Pulp & paper Tbk)
27	INRU	(Toba Pulp Lestari Tbk)
28	IPOL	(Indopoly Swakarsa Industry Tbk)
29	JKSW	Jakarta Kyoei Steel Work LTD Tbk
30	JPRS	Jaya Pari Steel Tbk
31	KAEF	(Kimia Farma Tbk)

32	KDSI	(Kedawung Setia Industrial Tbk)
33	KIAS	Keramika Indonesia Assosiasi Tbk
34	KRAS	Krakatau Steel Tbk
35	LION	Lion Metal Works Tbk
36	MASA	(Multistrada Arah Sarana Tbk)
37	MERK	(Merck Tbk)
38	MLIA	Mulia Industrindo Tbk
39	MRAT	(Mustika Ratu Tbk)
40	MYRX	Hanson International Tbk
41	MYTX	(Apac Citra Centertex Tbk)
42	NIKL	Pelat Timah Nusantara Tbk
43	PBRX	(Pan Brothers Tbk)
44	POLY	(Asia Pasific Fibers Tbk)
45	PSDN	(Prashida Aneka Niaga Tbk)
46	PTSN	(Sat Nusa Persada Tbk)
47	ROTI	(Nippon Indosari Corporindo Tbk)
48	SIPD	(Siearad Produce Tbk)
49	SKLT	(Sekar Laut Tbk)
50	SMCB	Holcim Indonesia Tbk
51	SMSM	(Selamat Sempurna Tbk)
52	SPMA	(Suparma Tbk)
53	SSTM	(Sunson Textile Manufacturer Tbk)
54	SULI	(Sumalindo Lestari Jaya Tbk)
55	TBMS	Tembaga Mulia Semanan Tbk
56	TCID	(Mandom Indonesia Tbk)
57	TIRT	(Tirta Mahakam Resources Tbk)
58	TOTO	Surya Toto Indonesia Tbk
59	TPIA	(Chandra Asri Petrochemical)
60	UNIT	(Nusantara Inti Corpora Tbk)
61	UNVR	(Unilever Indonesia Tbk)
62	VOKS	(Voksel Electric Tbk)

Data Sampel Perusahaan 2014

N O	KODE SAHAM	NAMA PERUSAHAAN
1	ADES	(Akasha Wira International Tbk)
2	ADMG	(Polychem Indonesia Tbk)
3	AKPI	(Argha Karya Prima Industry Tbk)
4	APLI	(Asiaplast Industries Tbk)
5	ARGO	(Argo Pantes Tbk)

6	BIMA	(Primarindo Asia Infrastructure Tbk)
7	BRAM	(Indo Kordsa Tbk)
8	BRNA	(Berlina Tbk)
9	BRPT	(Barito Pasific Tbk)
10	BUDI	(Budi Acid Jaya Tbk)
11	CNTX	(Centex Tbk)
12	CTBN	Citra Turbindo Tbk
13	ESTI	(Ever Shine Textile Industry Tbk)
14	FASW	(Fajar Surya Wisesa Tbk)
15	FPNI	(Titan Kimia Nusantara Tbk)
16	GDYR	(Goodyear Indonesia Tbk)
17	HDTX	(Pan Asia Indosyntec Tbk)
18	HMSP	(Hanjaya Mandala Sampoerna Tbk)
19	ICBP	(Indofood CBP Sukses Makmur Tbk)
20	IKAI	Inti Keramik Alam Asri Industri Tbk
21	INAF	(Indofarma Tbk)
22	INAI	Indal Aluminium Industry Tbk
23	INDF	(Indofood Sukses Makmur Tbk)
24	INDR	(Indo Rama Synthetic Tbk)
25	INKP	(Indah Kiat Pulp & paper Tbk)
26	INTP	Indocement Tunggul Prakasa Tbk
27	IPOL	(Indopoly Swakarsa Industry Tbk)
28	JECC	(Jembo Cable Company Tbk)
29	JKSW	Jakarta Kyoei Steel Work LTD Tbk
30	JPFA	(Japfa Comfeed Indonesia Tbk)
31	KAEF	(Kimia Farma Tbk)
32	KARW	(Karwell Indonesia Tbk)
33	KICI	(Kedaung Indag Can Tbk)
34	KLBF	(Kalbe Farma Tbk)
35	KRAH	(Grand Kartech Tbk)
36	KRAS	Krakatau Steel Tbk
37	LION	Lion Metal Works Tbk
38	LMPI	(Langgeng Makmur Industry Tbk)
39	LMSH	Lionmesh Prima Tbk
40	MASA	(Multistrada Arah Sarana Tbk)
41	MBTO	(Martina Berto Tbk)
42	MERK	(Merck Tbk)
43	MLBI	(Multi Bintang Indonesia Tbk)
44	MLIA	Mulia Industrindo Tbk
45	PICO	Pelangi Indah Canindo Tbk

46	POLY	(Asia Pasific Fibers Tbk)
47	PSDN	(Prashida Aneka Niaga Tbk)
48	PTSN	(Sat Nusa Persada Tbk)
49	RICY	(Ricky Putra Globalindo Tbk)
50	RMBA	(Bentoel International Investama Tbk)
51	ROTI	(Nippon Indosari Corporindo Tbk)
52	SIAP	(Sekawan Intipratama Tbk)
53	SIMA	(Siwani Makmur Tbk)
54	SIPD	(Siearad Produce Tbk)
55	SKLT	(Sekar Laut Tbk)
56	SMCB	Holcim Indonesia Tbk
57	SMSM	(Selamat Sempurna Tbk)
58	SSTM	(Sunson Textile Manufacturer Tbk)
59	STTP	(Siantar Top Tbk)
60	SULI	(Sumalindo Lestari Jaya Tbk)
61	TBMS	Tembaga Mulia Semanan Tbk
62	TIRT	(Tirta Mahakam Resources Tbk)
63	TKIM	(Pabrik Kertas Tjiwi Kimia Tbk)
64	TOTO	Surya Toto Indonesia Tbk
65	TPIA	(Chandra Asri Petrochemical)
66	TRST	(Trias Sentosa Tbk)
67	UNIC	(Unggul Indah Cahaya Tbk)
68	UNIT	(Nusantara Inti Corpora Tbk)
69	UNTX	(Unitex Tbk)
70	UNVR	(Unilever Indonesia Tbk)
71	VOKS	(Voksel Electric Tbk)

Data Sampel Perusahaan 2015

NO	KODE SAHAM	NAMA PERUSAHAAN
1	ADMG	(Polychem Indonesia Tbk)
2	AISA	(Tiga Pilar Sejahtera Food Tbk)
3	ALMI	Alumindo Light Metal Industry Tbk
4	AMFG	Asahimas Flat Glass Tbk
5	APLI	(Asiaplast Industries Tbk)
6	ARNA	Arwana Citra Mulia Tbk
7	ASII	(Astra International Tbk)
8	AUTO	(Astra Auto Part Tbk)
9	BIMA	(Primarindo Asia Infrastructure Tbk)
10	BRAM	(Indo Kordsa Tbk)
11	BRPT	(Barito Pasific Tbk)

12	CEKA	(Cahaya Kalbar Tbk)
13	CTBN	Citra Turbindo Tbk
14	DVLA	(Darya Varia Laboratoria Tbk)
15	EKAD	(Ekadharna International Tbk)
16	ESTI	(Ever Shine Textile Industry Tbk)
17	FPNI	(Titan Kimia Nusantara Tbk)
18	GDYR	(Goodyear Indonesia Tbk)
19	GJTL	(Gajah Tunggal Tbk)
20	ICBP	(Indofood CBP Sukses Makmur Tbk)
21	IGAR	(Champion Pasific Indonesia Tbk)
22	IKAI	Inti Keramik Alam Asri Industri Tbk
23	INAF	(Indofarma Tbk)
24	INCI	(Intan Wijaya International Tbk)
25	INDF	(Indofood Sukses Makmur Tbk)
26	INDR	(Indo Rama Synthetic Tbk)
27	INRU	(Toba Pulp Lestari Tbk)
28	INTP	Indocement Tunggal Prakasa Tbk
29	IPOL	(Indopoly Swakarsa Industry Tbk)
30	JKSW	Jakarta Kyoei Steel Work LTD Tbk
31	JPFA	(Japfa Comfeed Indonesia Tbk)
32	JPRS	(Kimia Farma Tbk)
33	KBLM	(Kabelindo Murni Tbk)
34	KBRI	(Kertas Basuki Rachmat Indonesia Tbk)
35	KIAS	Keramika Indonesia Assosiasi Tbk
36	KLBF	(Kalbe Farma Tbk)
37	LION	Lion Metal Works Tbk
38	LMPI	(Langgeng Makmur Industry Tbk)
39	LMSH	Lionmesh Prima Tbk
40	LPIN	(Multi Prima Sejahtera Tbk)
41	MAIN	(Malindo Feedmill Tbk)
42	MASA	(Multistrada Arah Sarana Tbk)
43	MBTO	(Martina Berto Tbk)
44	MERK	(Merck Tbk)
45	MLBI	(Multi Bintang Indonesia Tbk)
46	MLIA	Mulia Industrindo Tbk
47	MYOR	(Mayora Indah Tbk)
48	MYTX	(Apac Citra Centertex Tbk)
49	NIKL	Pelat Timah Nusantara Tbk
50	PICO	Pelangi Indah Canindo Tbk
51	POLY	(Asia Pasific Fibers Tbk)

52	PSDN	(Prashida Aneka Niaga Tbk)
53	PTSN	(Sat Nusa Persada Tbk)
54	PYFA	(Pyridam Farma Tbk)
55	RICY	(Ricky Putra Globalindo Tbk)
56	ROTI	(Nippon Indosari Corporindo Tbk)
57	SCCO	(Supreme Cable Manufacturing and Commerce Tbk)
58	SIPD	(Siearad Produce Tbk)
59	SKBM	(Sekar Bumi Tbk)
60	SKLT	(Sekar Laut Tbk)
61	SMBR	(Semen Baturaja Persero Tbk)
62	SMCB	Holcim Indonesia Tbk
63	SMSM	(Selamat Sempurna Tbk)
64	SPMA	(Suparma Tbk)
65	SRIL	(Sri Rejeki Isman Tbk)
66	SSTM	(Sunson Textile Manufacturer Tbk)
67	STTP	(Siantar Top Tbk)
68	TBMS	Tembaga Mulia Semanan Tbk
69	TFCO	(Tifico Fiber Indonesia Tbk)
70	TIRT	(Tirta Mahakam Resources Tbk)
71	TKIM	(Pabrik Kertas Tjiwi Kimia Tbk)
72	TPIA	(Chandra Asri Petrochemical)
73	TRIS	(Trisula International Tbk)
74	TSPC	(Tempo Scan Pasific Tbk)
75	ULTJ	(Ultrajaya Milk Industry and Trading Company Tbk)
76	UNIC	(Unggul Indah Cahaya Tbk)
77	UNVR	(Unilever Indonesia Tbk)
78	VOKS	(Voksel Electric Tbk)
79	WTON	(Wijaya Karya Beton Tbk)
80	YPAS	(Yana Prima Hasta Persada Tbk)

Data Sampel Perusahaan 2016

N O	KODE SAHAM	NAMA PERUSAHAAN
1	ADES	(Akasha Wira International Tbk)
2	ADMG	(Polychem Indonesia Tbk)
3	AKPI	(Argha Karya Prima Industry Tbk)
4	ALDO	(Alkindo Naratama Tbk)
5	ALKA	Alaska Industrindo Tbk

6	ALMI	Alumindo Light Metal Industry Tbk
7	ALTO	(Tri Banyan Tirta Tbk)
8	AMFG	Asahimas Flat Glass Tbk
9	APLI	(Asiaplast Industries Tbk)
10	ARGO	(Argo Pantas Tbk)
11	ARNA	Arwana Citra Mulia Tbk
12	AUTO	(Astra Auto Part Tbk)
13	BOLT	(Garuda Metalindo Tbk)
14	BRAM	(Indo Kordsa Tbk)
15	BRNA	(Berlina Tbk)
16	BRPT	(Barito Pasific Tbk)
17	BTON	Beton Jaya Manunggal Tbk
18	BUDI	(Budi Acid Jaya Tbk)
19	CINT	(Chitose Internasional Tbk)
20	CPIN	(Charoen Pokphand Indonesia Tbk)
21	CTBN	Citra Turbindo Tbk
22	DAJK	(Dwi Aneka Jaya Kemasindo Tbk)
23	DLTA	(Delta Djakarta Tbk)
24	DPNS	(Duta Pertiwi Nusantara)
25	DVLA	(Darya Varia Laboratoria Tbk)
26	ERTX	(Eratex Djaya Tbk)
27	FASW	(Fajar Surya Wisesa Tbk)
28	GDST	Gunawan Dianjaya Steel Tbk
29	GGRM	(Gudang Garam Tbk)
30	GJTL	(Gajah Tunggal Tbk)
31	HDTX	(Pan Asia Indosyntec Tbk)
32	HMSP	(Hanjaya Mandala Sampoerna Tbk)
33	ICBP	(Indofood CBP Sukses Makmur Tbk)
34	IKAI	Inti Keramik Alam Asri Industri Tbk
35	IKBI	(Sumi Indo Kabel Tbk)
36	IMAS	(Indomobil Sukses International Tbk)
37	IMPC	(Impack Pratama Industri Tbk)
38	INDF	(Indofood Sukses Makmur Tbk)
39	INDR	(Indo Rama Synthetic Tbk)
40	INDS	(Indospring Tbk)
41	IPOL	(Indopoly Swakarsa Industry Tbk)
42	JECC	(Jembo Cable Company Tbk)
43	JPRS	Jaya Pari Steel Tbk
44	KBLI	(KMI Wire and Cable Tbk)
45	KBLM	(Kabelindo Murni Tbk)

46	KBRI	(Kertas Basuki Rachmat Indonesia Tbk)
47	KDSI	(Kedawang Setia Industrial Tbk)
48	KRAS	Krakatau Steel Tbk
49	LION	Lion Metal Works Tbk
50	LMPI	(Langgeng Makmur Industry Tbk)
51	LMSH	Lionmesh Prima Tbk
52	LPIN	(Multi Prima Sejahtera Tbk)
53	MASA	(Multistrada Arah Sarana Tbk)
54	MERK	(Merck Tbk)
55	MLBI	(Multi Bintang Indonesia Tbk)
56	NIKL	Pelat Timah Nusantara Tbk
57	PBRX	(Pan Brothers Tbk)
58	POLY	(Asia Pasific Fibers Tbk)
59	PTSN	(Sat Nusa Persada Tbk)
60	PYFA	(Pyridam Farma Tbk)
61	RICY	(Ricky Putra Globalindo Tbk)
62	ROTI	(Nippon Indosari Corporindo Tbk)
63	SCCO	(Supreme Cable Manufacturing and Commerce Tbk)
64	SIMA	(Siwani Makmur Tbk)
65	SMCB	Holcim Indonesia Tbk
66	SMGR	Semen Gresik Tbk
67	SMSM	(Selamat Sempurna Tbk)
68	SPMA	(Suparma Tbk)
69	SQBB	(Taisho Pharmaceutical Indonesia Tbk)
70	SSTM	(Sunson Textile Manufacturer Tbk)
71	STAR	(Star Petrochem Tbk)
72	TCID	(Mandom Indonesia Tbk)
73	TFCO	(Tifico Fiber Indonesia Tbk)
74	TKIM	(Pabrik Kertas Tjiwi Kimia Tbk)
75	TPIA	(Chandra Asri Petrochemical)
76	TRST	(Trias Sentosa Tbk)
77	ULTJ	(Ultrajaya Milk Industry and Trading Company Tbk)
78	UNVR	(Unilever Indonesia Tbk)
79	VOKS	(Voksel Electric Tbk)
80	WIIM	(Wismilak Inti Makmur Tbk)

Lampiran 2

Perhitungan Variabel

Tahun 2012

No	KODE	TAHUN	ROA (X1)	DER (X2)	CFROA (X3)	OWNERSHIP (X4)	PER (X5)	TA (Y)
1	ADES	2012	0.214	0.861	0.224	0.919	13.617	0.010
2	ADMG	2012	0.018	0.871	0.039	0.797	13.519	0.021
3	AKKU	2012	-0.192	1.708	-0.072	0.849	-18.222	0.119
4	ALDO	2012	0.064	1.011	0.096	0.727	18.800	0.032
5	AMFG	2012	0.111	0.268	0.132	0.847	10.388	0.021
6	ARGO	2012	-0.077	7.172	0.016	0.571	-2.415	0.092
7	ARNA	2012	0.169	0.550	0.246	0.614	19.070	0.077
8	BIMA	2012	0.026	-1.533	0.142	0.891	29.032	0.116
9	BRAM	2012	0.107	0.358	0.169	0.936	5.693	0.063
10	BRNA	2012	0.079	1.552	0.131	0.670	7.955	0.053
11	BRPT	2012	-0.058	1.187	0.041	0.727	-1.750	0.100
12	BTON	2012	0.170	0.282	0.178	0.914	5.109	0.008
13	CEKA	2012	0.057	1.218	0.174	0.920	6.633	0.117
14	CNTX	2012	-0.117	12.811	0.097	0.910	-1.902	0.213
15	DAVO	2012	-1.074	-2.180	-0.012	0.803	-0.230	1.062
16	DLTA	2012	0.286	0.246	0.333	0.817	19.133	0.047
17	ERTX	2012	0.026	3.996	0.105	0.856	4.514	0.079
18	ESTI	2012	-0.058	1.200	0.015	0.726	-7.273	0.073
19	ETWA	2012	0.031	1.195	0.056	0.559	10.422	0.025
20	FASW	2012	0.001	2.087	0.023	0.757	1275.000	0.022
21	FPNI	2012	-0.052	2.018	0.009	0.953	-5.130	0.061
22	GDST	2012	0.040	0.468	0.318	0.980	18.000	0.278
23	GDYR	2012	0.054	1.350	0.113	0.940	7.810	0.059
24	GJTL	2012	0.084	1.349	0.133	0.599	7.131	0.048
25	HDTX	2012	0.002	1.144	0.036	0.923	190.388	0.033
26	ICBP	2012	0.128	0.487	0.171	0.501	19.898	0.043
27	IKAI	2012	-0.078	1.039	0.009	0.818	-2.840	0.087
28	IKBI	2012	0.064	0.303	0.074	0.932	9.503	0.010
29	INDF	2012	0.082	0.740	0.125	0.501	10.541	0.043
30	INDR	2012	0.007	1.322	0.038	0.592	25.358	0.031
31	INKP	2012	0.007	2.207	0.024	0.527	7.727	0.016
32	INRU	2012	-0.010	1.559	0.101	0.906	-57.518	0.111
33	INTP	2012	0.209	0.172	0.249	0.640	12.172	0.040
34	IPOL	2012	0.027	1.006	0.085	0.643	11.917	0.058
35	JKSW	2012	-0.059	-1.698	0.003	0.606	-0.800	0.062

36	KAEF	2012	0.099	0.440	0.111	0.900	15.092	0.012
37	KDSI	2012	0.065	0.806	0.088	0.810	5.440	0.024
38	KIAS	2012	0.033	0.085	0.062	0.983	35.000	0.029
39	KRAS	2012	-0.012	1.296	0.008	0.800	-37.647	0.020
40	MASA	2012	0.001	0.679	0.083	0.477	625.000	0.081
41	MERK	2012	0.189	0.366	0.244	0.867	31.581	0.055
42	MLBI	2012	0.394	2.493	0.469	0.825	34.388	0.075
43	MLIA	2012	0.056	4.300	0.079	0.673	0.851	0.023
44	MYOR	2012	0.089	1.706	0.100	0.331	20.640	0.011
45	NIKL	2012	-0.058	1.593	0.058	0.806	-9.167	0.117
46	POLY	2012	-0.079	-1.507	1.074	0.631	-2.932	1.154
47	PRAS	2012	0.072	1.060	0.083	0.512	3.643	0.011
48	PTSN	2012	0.011	0.718	0.104	0.921	20.000	0.093
49	RICY	2012	0.020	1.296	0.051	0.480	6.447	0.031
50	ROTI	2012	0.124	0.808	0.157	0.758	46.939	0.034
51	SAIP	2012	-0.082	0.545	0.006	0.920	-8.333	0.088
52	SCPI	2012	-0.041	24.483	0.039	0.892	-6.251	0.080
53	SIAP	2012	0.018	0.743	0.110	0.728	20.000	0.092
54	SIMA	2012	-0.107	-4.120	-0.082	0.836	-2.246	0.025
55	SKLT	2012	0.032	0.929	0.061	0.962	15.000	0.029
56	SMCB	2012	0.114	0.446	0.139	0.807	16.111	0.026
57	SMSM	2012	0.186	0.757	0.245	0.581	1.452	0.059
58	SQBI	2012	0.341	0.221	0.348	0.990	18.019	0.008
59	SSTM	2012	-0.017	1.844	0.067	0.613	-11.167	0.084
60	SULI	2012	-0.105	-31.781	-0.014	0.733	-0.945	0.091
61	TBMS	2012	0.013	9.040	0.038	0.863	31.690	0.024
62	TCID	2012	0.120	0.150	0.199	0.790	14.667	0.079
63	TIRT	2012	-0.047	5.455	0.018	0.793	-2.294	0.066
64	TKIM	2012	0.013	2.464	0.053	0.600	6.679	0.040
65	TPIA	2012	-0.052	1.341	0.087	0.964	-1.394	0.138
66	ULTJ	2012	0.146	0.444	0.203	0.646	2.264	0.057
67	UNIC	2012	0.008	0.777	0.084	0.762	27.719	0.075
68	UNIT	2012	0.001	0.580	0.029	0.548	69.000	0.028
69	UNVR	2012	0.404	2.020	0.433	0.850	31.518	0.029

Tahun 2013

N o	KODE	TAHUN	ROA (X1)	DER (X2)	CFROA (X3)	OWNERSHIP (X4)	PER (X5)	TA (Y)
1	ADMG	2013	-0.001	0.774	0.069	0.751	-110.000	0.070
2	AKKU	2013	-0.032	17.452	0.064	0.849	-50.833	0.096
3	ALDO	2013	0.113	1.259	0.136	0.727	11.000	0.023

4	AMFG	2013	0.095	0.322	0.155	0.847	8.974	0.060
5	APLI	2013	0.006	0.402	2.182	0.847	50.000	2.176
6	ARNA	2013	0.209	0.493	0.223	0.505	6.308	0.014
7	BIMA	2013	-0.136	-1.566	0.090	0.890	-3.723	0.226
8	BRAM	2013	0.008	0.475	0.058	0.936	52.381	0.050
9	BRNA	2013	0.019	2.748	0.092	0.636	14.677	0.072
10	BRPT	2013	-0.016	1.196	0.040	0.690	-8.064	0.056
11	BUDI	2013	0.017	1.696	0.093	0.527	10.114	0.077
12	CNTX	2013	-0.004	1.468	0.055	0.910	-56.115	0.059
13	CTBN	2013	0.139	0.830	0.192	0.825	0.961	0.053
14	DLTA	2013	0.310	0.297	0.400	0.817	22.496	0.090
15	ESTI	2013	-0.091	1.463	0.030	0.726	-8.750	0.120
16	FASW	2013	-0.044	2.711	0.037	0.757	-20.050	0.081
17	FPNI	2013	-0.021	1.912	0.033	0.952	-12.898	0.055
18	GDST	2013	0.077	0.359	0.162	0.980	9.545	0.085
19	GDYR	2013	0.042	0.996	0.170	0.940	9.875	0.128
20	GJTL	2013	0.022	1.802	0.084	0.599	17.143	0.062
21	HDTX	2013	-0.092	2.344	0.165	0.923	-4.264	0.257
22	IKAI	2013	-0.089	1.333	-0.025	0.818	-2.593	0.065
23	INAI	2013	0.007	5.972	0.102	0.779	18.750	0.096
24	INDF	2013	0.063	1.109	0.089	0.501	16.967	0.026
25	INDR	2013	0.006	1.468	0.051	0.592	20.361	0.046
26	INKP	2013	0.033	1.954	0.054	0.527	2.823	0.021
27	INRU	2013	0.012	1.549	0.129	0.960	28.494	0.117
28	IPOL	2013	0.039	0.069	0.060	0.643	7.450	0.000
29	JKSW	2013	-0.030	-1.643	0.036	0.606	-1.849	0.066
30	JPRS	2013	0.040	0.053	0.208	0.840	13.500	0.169
31	KAEF	2013	0.087	0.522	0.103	0.900	19.170	0.015
32	KDSI	2013	0.042	1.534	0.100	0.808	3.876	0.058
33	KIAS	2013	0.034	0.129	0.092	0.982	31.000	0.057
34	KRAS	2013	-0.027	1.276	0.058	0.800	-13.243	0.085
35	LION	2013	0.129	0.252	0.131	0.579	9.639	0.002
36	MASA	2013	0.003	0.678	0.015	0.528	219.101	0.013
37	MERK	2013	0.252	0.361	0.266	0.867	24.132	0.015
38	MLIA	2013	-0.006	5.656	0.089	0.696	-13.710	0.094
39	MRAT	2013	-0.002	0.188	0.019	0.802	-232.500	0.021
40	MYRX	2013	-0.022	0.093	-0.004	0.460	-9.841	0.018
41	MYTX	2013	-0.029	-20.782	0.013	0.797	-7.262	0.043
42	NIKL	2013	0.002	1.938	0.026	0.806	164.000	0.023
43	PBRX	2013	0.045	1.361	0.094	0.462	#DIV/0!	0.049
44	POLY	2013	-0.085	-1.430	0.010	0.631	-1.275	0.095
45	PSDN	2013	0.031	0.653	0.120	0.927	10.000	0.088

46	PTSN	2013	0.018	0.527	0.080	0.900	11.714	0.062
47	ROTI	2013	0.087	1.346	0.173	0.708	32.903	0.086
48	SIPD	2013	0.003	1.455	0.028	0.414	537.500	0.026
49	SKLT	2013	0.038	1.276	0.088	0.962	10.588	0.051
50	SMCB	2013	0.068	0.716	0.152	0.807	17.366	0.084
51	SMSM	2013	0.197	0.716	0.262	0.581	1.808	0.065
52	SPMA	2013	-0.014	1.354	0.041	0.742	-13.125	0.055
53	SSTM	2013	-0.016	1.248	0.104	0.780	-7.182	0.121
54	SULI	2013	-0.346	-3.530	0.195	0.746	-0.365	0.541
55	TBMS	2013	-0.026	10.116	-0.007	0.863	-22.409	0.019
56	TCID	2013	0.109	0.272	0.172	0.790	14.894	0.063
57	TIRT	2013	-0.189	12.537	-0.028	0.793	-0.434	0.161
58	TOTO	2013	0.134	0.794	0.182	0.962	16.109	0.048
59	TPIA	2013	0.004	1.234	0.081	0.968	18.673	0.076
60	UNIT	2013	0.002	0.897	0.004	0.548	2.273	0.003
61	UNVR	2013	0.421	2.123	0.491	0.850	35.307	0.070
62	VOKS	2013	0.020	2.301	0.158	0.535	9.573	0.138

Tahun 2014

No	KODE	TAHUN	ROA (X1)	DER (X2)	CFROA (X3)	OWNERSHIP (X4)	PER (X5)	TA (Y)
1	ADES	2014	0.061	1.112	0.202	0.919	25.943	0.141
2	ADMG	2014	-0.055	0.604	0.044	0.751	-2.619	0.099
3	AKPI	2014	0.007	1.159	0.168	0.751	16.275	0.162
4	APLI	2014	0.039	0.216	0.082	0.918	12.462	0.043
5	ARGO	2014	-0.195	-8.071	0.015	0.571	-5.529	0.210
6	BIMA	2014	0.096	-1.524	0.115	0.890	6.034	0.019
7	BRAM	2014	0.055	0.735	0.095	0.936	13.812	0.040
8	BRNA	2014	0.043	2.726	0.148	0.630	8.494	0.105
9	BRPT	2014	-0.002	1.212	0.024	0.690	-149.851	0.026
10	BUDI	2014	0.010	1.720	0.028	0.559	14.740	0.017
11	CNTX	2014	0.009	1.436	0.040	0.910	49.296	0.031
12	CTBN	2014	0.097	0.792	0.116	0.825	1.688	0.019
13	ESTI	2014	-0.092	1.962	-0.019	0.726	-6.226	0.073
14	FASW	2014	0.015	2.453	0.238	0.747	44.595	0.223
15	FPNI	2014	-0.026	1.758	0.039	0.952	-29.728	0.065
16	GDYR	2014	0.015	1.225	0.124	0.940	24.730	0.108
17	HDTX	2014	-0.025	5.984	0.029	0.923	-5.655	0.054
18	HMSP	2014	0.353	1.103	0.391	0.982	0.096	0.038
19	ICBP	2014	0.102	0.716	0.154	0.805	29.705	0.053
20	IKAI	2014	-0.053	1.891	0.031	0.818	-3.471	0.083

21	INAF	2014	0.001	1.109	0.119	0.807	522.917	0.118
22	INAI	2014	0.017	6.341	0.047	0.779	4.930	0.030
23	INDF	2014	0.057	1.137	0.057	0.501	13.209	0.000
24	INDR	2014	0.009	1.441	0.062	0.599	9.379	0.053
25	INKP	2014	0.018	1.710	0.048	0.527	3.885	0.030
26	INTP	2014	0.179	0.175	0.185	0.640	13.428	0.006
27	IPOL	2014	0.014	0.854	0.045	0.643	16.236	0.030
28	JECC	2014	0.018	5.395	0.040	0.902	14.873	0.021
29	JKSW	2014	-0.032	-1.726	0.031	0.606	-1.063	0.063
30	JPFA	2014	0.021	2.043	0.100	0.577	32.093	0.079
31	KAEF	2014	0.080	0.647	0.547	0.900	25.918	0.468
32	KARW	2014	-0.055	-6.449	-0.013	0.802	-10.609	0.043
33	KICI	2014	-0.011	0.476	0.013	0.833	7.444	0.025
34	KLBF	2014	0.169	0.266	0.186	0.567	40.667	0.018
35	KRAH	2014	0.071	1.620	0.176	0.832	25.108	0.105
36	KRAS	2014	-0.062	1.940	-0.001	0.800	-5.389	0.061
37	LION	2014	0.074	0.421	0.101	0.579	9.936	0.027
38	LMPI	2014	-0.001	1.044	0.010	0.833	87.500	0.011
39	LMSH	2014	0.051	0.253	0.071	0.574	8.144	0.020
40	MASA	2014	0.000	0.671	0.040	0.589	750.000	0.040
41	MBTO	2014	0.002	0.407	0.004	0.678	58.792	0.002
42	MERK	2014	0.253	0.294	0.327	0.867	19.751	0.075
43	MLBI	2014	0.353	3.029	0.410	0.837	0.320	0.057
44	MLIA	2014	0.013	5.234	0.064	0.732	5.357	0.051
45	PICO	2014	0.026	357.170	0.039	0.941	5.172	0.013
46	POLY	2014	-0.291	-1.303	0.029	0.631	-0.316	0.319
47	PSDN	2014	-0.049	0.675	0.034	0.927	-7.526	0.083
48	PTSN	2014	-0.044	0.346	0.057	0.900	-6.538	0.101
49	RICY	2014	0.013	1.954	0.040	0.480	6.577	0.027
50	RMBA	2014	-0.209	-9.447	-0.113	0.990	-1.640	0.096
51	ROTI	2014	0.090	1.247	0.170	0.708	37.432	0.081
52	SIAP	2014	-0.052	4.027	0.376	0.657	-465.000	0.428
53	SIMA	2014	0.022	0.994	0.058	0.836	42.667	0.036
54	SIPD	2014	0.002	1.170	0.032	0.506	1312.500	0.030
55	SKLT	2014	0.019	1.454	0.069	0.963	12.500	0.050
56	SMCB	2014	0.033	1.004	0.099	0.807	25.407	0.066
57	SMSM	2014	0.234	0.566	0.256	0.581	2.559	0.022
58	SSTM	2014	-0.018	1.997	0.051	0.780	-8.583	0.069
59	STTP	2014	0.074	1.085	0.117	0.599	30.638	0.043
60	SULI	2014	0.006	-3.457	0.038	0.738	33.542	0.032
61	TBMS	2014	0.025	7.989	0.039	0.863	27.457	0.014
62	TIRT	2014	0.028	8.706	0.102	0.795	3.262	0.074

63	TKIM	2014	0.007	1.910	0.068	0.600	5.549	0.061
64	TOTO	2014	0.117	321.266	0.149	0.962	13.294	0.032
65	TPIA	2014	0.009	1.221	0.060	0.968	8.245	0.052
66	TRST	2014	0.019	0.857	0.073	0.609	34.545	0.053
67	UNIC	2014	0.006	0.641	0.132	0.790	17.356	0.127
68	UNIT	2014	0.000	0.819	0.061	0.548	63.600	0.060
69	UNTX	2014	0.028	-4.303	0.046	0.874	4.093	0.018
70	UNVR	2014	0.425	2.009	0.453	0.850	35.782	0.027
71	VOKS	2014	-0.057	2.093	0.198	0.535	-1.429	0.256

Tahun 2015

N o	KODE	TAHUN	ROA (X1)	DER (X2)	CFROA (X3)	OWNERSHIP (X4)	PER (X5)	TA (Y)
1	ADMG	2015	-0.054	0.569	0.055	0.855	-1.561	0.109
2	AISA	2015	0.042	1.284	0.044	0.673	18.060	0.002
3	ALMI	2015	-0.023	2.874	0.799	0.837	-2.276	0.822
4	AMFG	2015	0.076	0.260	0.086	0.848	8.323	0.010
5	APLI	2015	0.004	0.393	0.080	0.936	54.167	0.076
6	ARNA	2015	0.052	0.054	0.078	0.477	50.000	0.026
7	ASII	2015	0.067	0.940	0.107	0.502	15.544	0.040
8	AUTO	2015	0.019	0.293	0.060	0.800	23.881	0.041
9	BIMA	2015	-0.027	-1.493	0.387	0.969	-11.290	0.413
10	BRAM	2015	0.036	0.595	0.090	0.936	20.893	0.054
11	BRPT	2015	0.000	0.884	0.036	0.704	14.556	0.036
12	CEKA	2015	0.069	1.322	0.113	0.920	3.771	0.045
13	CTBN	2015	0.083	9.856	0.198	0.887	4.347	0.116
14	DVLA	2015	0.076	0.414	0.156	1.000	17.423	0.080
15	EKAD	2015	0.078	0.335	0.259	0.755	5.970	0.181
16	ESTI	2015	-0.184	3.364	0.015	0.726	-3.600	0.200
17	FPNI	2015	0.014	1.426	0.143	0.952	17.750	0.129
18	GDYR	2015	-0.002	1.151	0.102	0.940	-60.556	0.103
19	GJTL	2015	-0.012	2.246	0.045	0.607	-8.833	0.057
20	ICBP	2015	0.114	0.621	0.131	0.805	26.896	0.017
21	IGAR	2015	0.137	0.237	0.209	0.848	4.770	0.071
22	IKAI	2015	-0.283	4.650	-0.042	0.791	-0.820	0.241
23	INAF	2015	0.003	1.588	0.088	0.807	99.410	0.084
24	INCI	2015	0.104	0.101	0.152	0.464	31.968	0.048
25	INDF	2015	0.053	1.130	0.053	0.501	14.063	0.000
26	INDR	2015	0.045	1.711	0.101	0.592	4.063	0.056
27	INRU	2015	-0.007	1.668	0.076	0.924	-17.646	0.083
28	INTP	2015	0.154	0.158	0.183	0.640	15.049	0.029

29	IPOL	2015	-0.003	0.833	0.087	0.643	-84.917	0.090
30	JKSW	2015	-0.087	-1.602	0.032	0.606	-0.442	0.119
31	JPFA	2015	0.054	1.809	0.085	0.589	10.905	0.031
32	JPRS	2015	-0.046	0.093	-0.012	0.840	-4.138	0.034
33	KBLM	2015	0.018	1.207	0.038	0.915	8.158	0.020
34	KBRI	2015	-0.107	1.793	0.076	0.750	-2.778	0.183
35	KIAS	2015	-0.086	0.171	-0.020	0.982	-8.182	0.066
36	KLBF	2015	0.152	0.252	0.179	0.930	40.67	0.027
37	LION	2015	0.077	0.406	0.093	0.579	11.932	0.015
38	LMPI	2015	0.007	0.977	0.021	0.567	28.250	0.014
39	LMSH	2015	0.006	0.190	0.082	0.578	28.750	0.076
40	LPIN	2015	-0.055	1.782	0.143	0.490	-1.502	0.197
41	MAIN	2015	-0.017	1.559	-0.007	0.571	-52.586	0.010
42	MASA	2015	-0.045	0.732	0.082	0.563	-12.820	0.128
43	MBTO	2015	-0.013	0.494	0.002	0.678	-11.731	0.015
44	MERK	2015	0.232	0.355	0.250	0.867	64.961	0.019
45	MLBI	2015	0.240	1.741	0.438	0.818	34.310	0.198
46	MLIA	2015	-0.006	5.390	0.052	0.906	-4.364	0.057
47	MYOR	2015	0.112	1.184	0.206	0.331	21.817	0.094
48	MYTX	2015	-0.152	-4.424	-0.034	0.797	-0.252	0.118
49	NIKL	2015	0.029	2.035	0.088	0.753	-2.778	0.058
50	PICO	2015	0.027	1.452	0.098	0.941	4.923	0.071
51	POLY	2015	-0.070	-1.251	0.012	0.631	0.465	0.083
52	PSDN	2015	-0.069	0.913	-0.037	0.939	-4.067	0.033
53	PTSN	2015	0.008	0.294	0.031	0.900	38.500	0.023
54	PYFA	2015	0.026	0.367	0.098	0.769	20.467	0.072
55	RICY	2015	0.010	1.995	0.111	0.480	8.753	0.101
56	ROTI	2015	0.097	1.277	0.205	0.694	23.868	0.108
57	SCCO	2015	0.086	0.922	0.112	0.712	4.813	0.026
58	SIPD	2015	-0.126	2.060	0.073	0.835	-1.984	0.199
59	SKBM	2015	0.053	1.222	0.082	0.837	21.977	0.029
60	SKLT	2015	0.048	1.480	0.079	0.963	12.759	0.030
61	SMBR	2015	0.107	0.108	0.160	0.762	8.083	0.053
62	SMCB	2015	0.008	1.050	0.031	0.806	43.261	0.022
63	SMSM	2015	0.201	0.541	0.240	0.581	2.877	0.039
64	SPMA	2015	0.022	1.847	0.039	0.781	3.121	0.017
65	SRIL	2015	0.071	1.831	0.088	0.643	8.306	0.017
66	SSTM	2015	-0.017	1.957	0.041	0.780	5.778	0.057
67	STTP	2015	0.096	0.903	0.102	0.600	21.232	0.006
68	TBMS	2015	0.017	5.023	0.505	0.863	34.286	0.488
69	TFCO	2015	-0.004	0.104	0.086	0.989	-225.000	0.090
70	TIRT	2015	0.023	7.372	0.031	0.793	-61.167	0.008

71	TKIM	2015	0.010	1.807	0.132	0.600	2.293	0.122
72	TPIA	2015	0.014	1.100	0.056	0.968	7.020	0.042
73	TRIS	2015	0.066	0.745	0.107	0.670	8.333	0.041
74	TSPC	2015	0.093	0.449	0.124	0.784	15.077	0.031
75	ULTJ	2015	0.148	0.027	0.189	0.559	5.289	0.041
76	UNIC	2015	-0.009	0.580	0.035	0.790	42.840	0.043
77	UNVR	2015	0.373	2.258	0.400	0.850	47.599	0.028
78	VOKS	2015	0.004	2.014	0.010	0.631	536.011	0.007
79	WTON	2015	0.036	0.969	0.103	0.735	41.250	0.067
80	YPAS	2015	-0.037	0.856	0.121	0.898	-53.333	0.158

Tahun 2016

N o	KODE	TAHUN	ROA (X1)	DER (X2)	CFROA (X3)	OWNERSHIP (X4)	PER (X5)	TA (Y)
1	ADES	2016	0.073	0.997	0.155	0.915	12.147	0.082
2	ADMG	2016	-0.059	5.513	0.035	0.855	-2.307	0.093
3	AKPI	2016	0.007	1.336	0.147	0.651	10.465	0.140
4	ALDO	2016	0.061	1.043	0.093	0.727	23.148	0.032
5	ALKA	2016	-0.007	1.236	0.092	0.959	247.788	0.099
6	ALMI	2016	-0.777	4.333	0.023	0.781	-1.128	0.800
7	ALTO	2016	-0.022	1.423	0.018	0.834	-30.499	0.040
8	AMFG	2016	0.044	0.529	0.060	0.848	11.167	0.016
9	APLI	2016	0.079	0.276	0.158	0.854	6.077	0.079
10	ARGO	2016	-0.218	-3.038	-0.147	0.571	-0.836	0.071
11	ARNA	2016	0.058	0.628	0.062	0.513	42.208	0.004
12	AUTO	2016	0.036	0.387	0.072	0.800	23.563	0.037
13	BOLT	2016	0.120	0.152	0.157	0.800	25.978	0.037
14	BRAM	2016	0.076	0.497	0.163	0.947	8.122	0.087
15	BRNA	2016	-0.005	1.031	0.043	0.725	73.333	0.048
16	BRPT	2016	0.107	0.775	0.170	0.710	1819.558	0.062
17	BTON	2016	-0.031	0.235	-0.010	0.910	-15.181	0.021
18	BUDI	2016	0.013	1.517	0.098	0.531	10.147	0.086
19	CINT	2016	0.059	0.223	0.100	0.700	24.469	0.040
20	CPIN	2016	0.092	0.710	0.172	0.555	22.889	0.080
21	CTBN	2016	0.004	0.355	0.151	0.887	-60.773	0.147
22	DAJK	2016	-0.249	2.883	0.069	0.665	-1.092	0.318
23	DLTA	2016	0.216	0.183	0.217	0.817	15.773	0.001
24	DPNS	2016	0.035	0.125	0.048	0.656	11.737	0.013
25	DVLA	2016	0.095	0.418	0.122	0.925	9.559	0.028
26	ERTX	2016	0.133	1.633	0.345	0.924	10.213	0.212
27	FASW	2016	0.090	1.718	0.257	0.942	13.058	0.167

28	GDST	2016	0.022	0.511	0.069	0.980	29.199	0.047
29	GGRM	2016	0.105	0.591	0.110	0.761	0.554	0.006
30	GJTL	2016	0.024	2.197	0.069	0.608	2.947	0.045
31	HDTX	2016	-0.084	3.025	0.085	0.939	-8263.095	0.169
32	HMSP	2016	0.295	0.244	0.331	0.925	27.180	0.036
33	ICBP	2016	0.126	0.562	0.159	0.805	27.751	0.033
34	IKAI	2016	-0.547	-5.285	0.048	1.000	-0.623	0.595
35	IKBI	2016	0.051	0.244	0.144	0.932	23.409	0.093
36	IMAS	2016	0.000	2.820	0.005	0.897	-12.517	0.005
37	IMPC	2016	0.053	0.857	0.072	0.690	48.303	0.019
38	INDF	2016	0.061	0.870	0.087	0.501	49.359	0.027
39	INDR	2016	0.003	1.829	0.083	0.592	27.065	0.080
40	INDS	2016	0.058	0.198	0.078	0.886	10.685	0.020
41	IPOL	2016	0.010	0.814	0.028	0.734	8.872	0.018
42	JECC	2016	0.083	2.375	0.116	0.902	3.996	0.033
43	JPRS	2016	-0.069	0.140	1.166	0.840	-5.192	1.235
44	KBLI	2016	0.172	0.416	0.205	0.585	3.308	0.033
45	KBLM	2016	0.031	993.080	0.052	0.963	12.632	0.021
46	KBRI	2016	-0.081	2.015	0.071	0.750	-4.255	0.152
47	KDSI	2016	0.036	1.721	0.075	0.811	3.008	0.039
48	KRAS	2016	-0.022	1.140	0.017	0.800	5.719	0.039
49	LION	2016	0.054	0.457	0.078	0.579	12.963	0.024
50	LMPI	2016	0.004	0.985	0.075	0.833	19.651	0.071
51	LSMH	2016	0.033	0.388	0.042	0.559	9.077	0.009
52	LPIN	2016	-0.134	8.261	-0.036	0.490	-0.411	0.098
53	MASA	2016	-0.011	0.799	0.046	0.563	-0.275	0.056
54	MERK	2016	0.207	0.277	0.227	0.867	26.822	0.020
55	MLBI	2016	0.431	1.772	0.549	0.818	25.215	0.118
56	NIKL	2016	0.022	1.991	0.116	0.934	99.532	0.094
57	PBRX	2016	0.024	1.282	0.069	0.532	14.856	0.044
58	POLY	2016	0.053	-1.247	0.060	0.495	-1.144	0.008
59	PTSN	2016	0.017	0.313	0.131	0.900	5.244	0.114
60	PYFA	2016	0.026	0.368	0.042	0.769	15.514	0.017
61	RICY	2016	0.010	2.124	0.064	0.480	7.924	0.054
62	ROTI	2016	0.090	1.024	0.142	0.694	28.928	0.052
63	SCCO	2016	0.140	1.007	0.213	0.712	4.393	0.074
64	SIMA	2016	-0.012	0.422	0.001	0.619	-154.717	0.013
65	SMCB	2016	-0.014	1.452	0.050	0.956	-24.324	0.064
66	SMGR	2016	0.099	0.447	0.117	0.510	14.961	0.018
67	SMSM	2016	0.210	0.427	0.258	0.661	12.226	0.048
68	SPMA	2016	0.036	0.970	0.123	0.756	4.830	0.088
69	SQBB	2016	0.343	0.351	0.375	0.980	1.412	0.032

70	SSTM	2016	-0.023	1.551	0.063	0.780	-20.000	0.086
71	STAR	2016	0.001	0.408	0.051	0.544	933.333	0.051
72	TCID	2016	0.069	0.225	0.121	0.739	15.509	0.052
73	TFCO	2016	0.019	0.105	0.076	0.989	58.279	0.056
74	TKIM	2016	-0.007	1.659	0.061	0.600	5.696	0.068
75	TPIA	2016	0.140	0.865	0.224	0.968	1.498	0.083
76	TRST	2016	-0.003	0.703	0.073	0.638	25.833	0.076
77	ULTJ	2016	0.165	0.215	0.184	0.486	4.221	0.019
78	UNVR	2016	-0.026	2.560	0.399	0.850	49.053	0.425
79	VOKS	2016	0.096	1.493	0.116	0.631	2.053	0.021
80	WIIM	2016	0.074	0.366	0.101	0.713	8.703	0.027



Lampiran 3 A Uji Normalitas Data Tidak Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	362	100.0%	0	0.0%	362	100.0%

Descriptives

		Statistic	Std. Error	
Unstandardized Residual	Mean	.0000000	.00006424	
	95% Confidence Interval for Mean	Lower Bound	-.0001263	
		Upper Bound	.0001263	
	5% Trimmed Mean	.0000561		
	Median	.0000466		
	Variance	.000		
	Std. Deviation	.00122217		
	Minimum	-.02094		
	Maximum	.00110		
	Range	.02204		
	Interquartile Range	.00007		
	Skewness	-13.976	.128	
	Kurtosis	239.712	.256	

Extreme Values

		Case Number	Value
Unstandardized Residual	Highest	1	117
		2	218
		3	105
		4	129
		5	253
	Lowest	1	97
		2	201
		3	211
		4	357
		5	223

Tests of Normality

	Kolmogorov-Smirnov ^a	Shapiro-Wilk

	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.318	362	.000	.274	362	.000

a. Lilliefors Significance Correction

Unstandardized Residual Stem-and-Leaf Plot

```

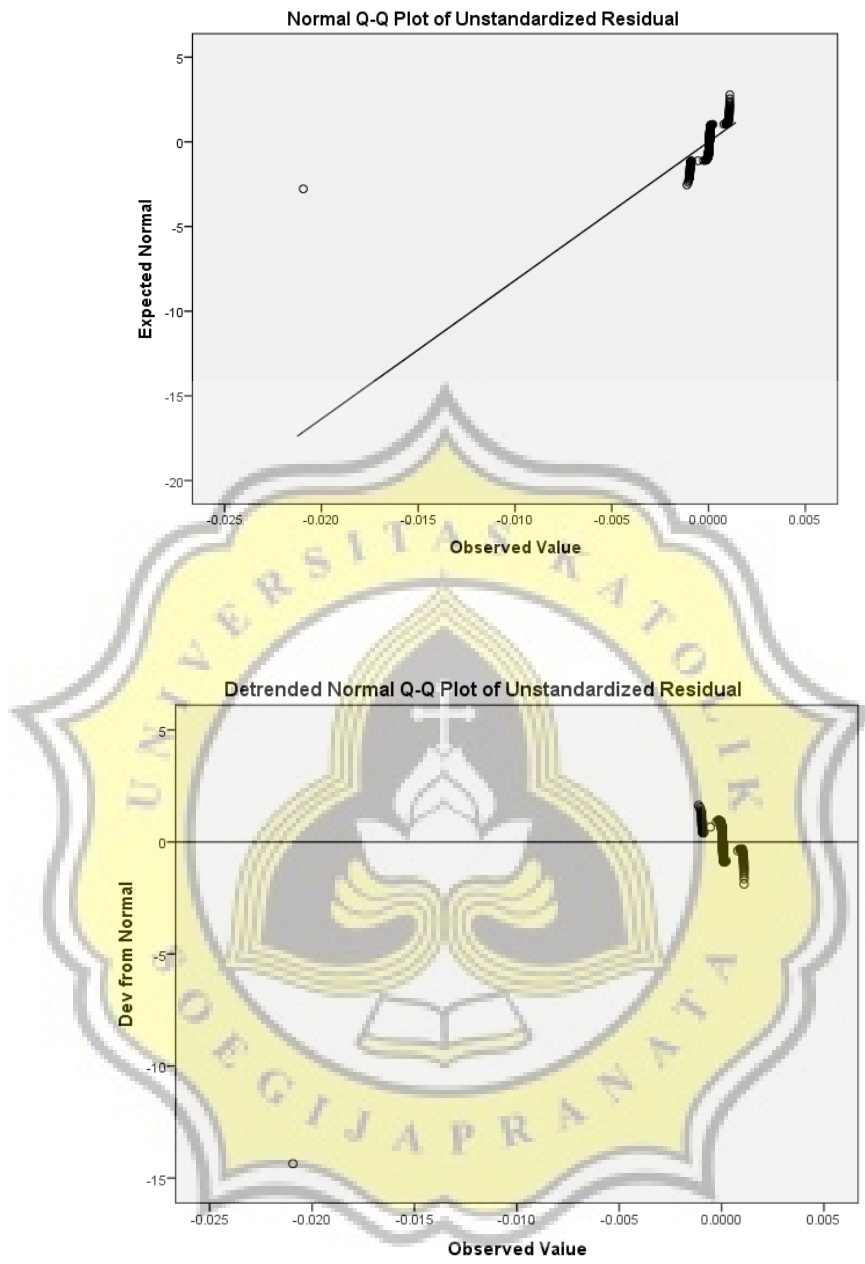
Frequency      Stem & Leaf

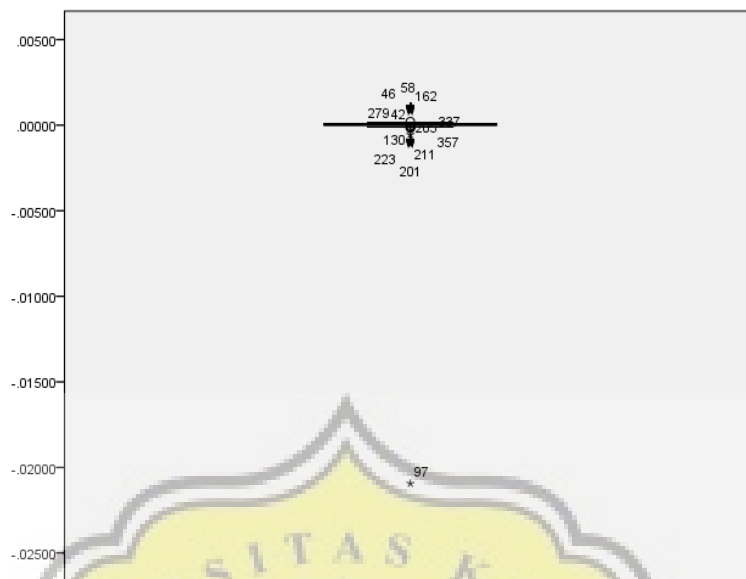
    54.00  Extremes      (= <- .00011)
      1.00    -1 .  0
      5.00    -0 .  88899
      2.00    -0 .  67
      3.00    -0 .  445
      5.00    -0 .  22233
     19.00    -0 .  0000000000111111111
     32.00     0 .  0000000000000000111111111111111
     43.00     0 .  2222222222222222333333333333333333333333333
     56.00     0 .
4444444444444444444444444444444444555555555555555555555555555
     57.00     0 .
66666666666666666666666666666666667777777777777777777777777
     19.00     0 .  88888888888899999999
      7.00     1 .  0000111
      2.00     1 .  22
      .00     1 .
      2.00     1 .  67
     55.00  Extremes      (>= .00022)

Stem width:  .00010
Each leaf:    1 case(s)

```







```

DATASET ACTIVATE DataSet1.
GET
FILE='D:\SKRIPSI\SPSS\olah sendiri\Normalitas baru.sav'.
DATASET NAME DataSet3 WINDOW=FRONT.
    
```

Lampiran 3 B Uji Normalitas Data Normal

Case Processing Summary

	Cases					
	Valid		Missing		Total	
	N	Percent	N	Percent	N	Percent
Unstandardized Residual	276	92.3%	23	7.7%	299	100.0%

Descriptives

		Statistic	Std. Error
Unstandardized Residual	Mean	.0000000	.00001879
	95% Confidence Interval for Mean	Lower Bound	-.0000370
	Upper Bound	.0000370	
	5% Trimmed Mean	.0000050	

Median	-0.000035	
Variance	.000	
Std. Deviation	.00031220	
Minimum	-.00103	
Maximum	.00103	
Range	.00206	
Interquartile Range	.00040	
Skewness	-.159	.147
Kurtosis	1.223	.292

Extreme Values				
			Case Number	Value
Unstandardized Residual	Highest	1	48	.00103
		2	53	.00095
		3	9	.00092
		4	55	.00083
		5	82	.00063
	Lowest	1	23	-.00103
		2	61	-.00100
		3	63	-.00097
		4	3	-.00095
		5	30	-.00094

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.043	276	.200*	.978	276	.000

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

a. Lilliefors Significance Correction

Unstandardized Residual Stem-and-Leaf Plot

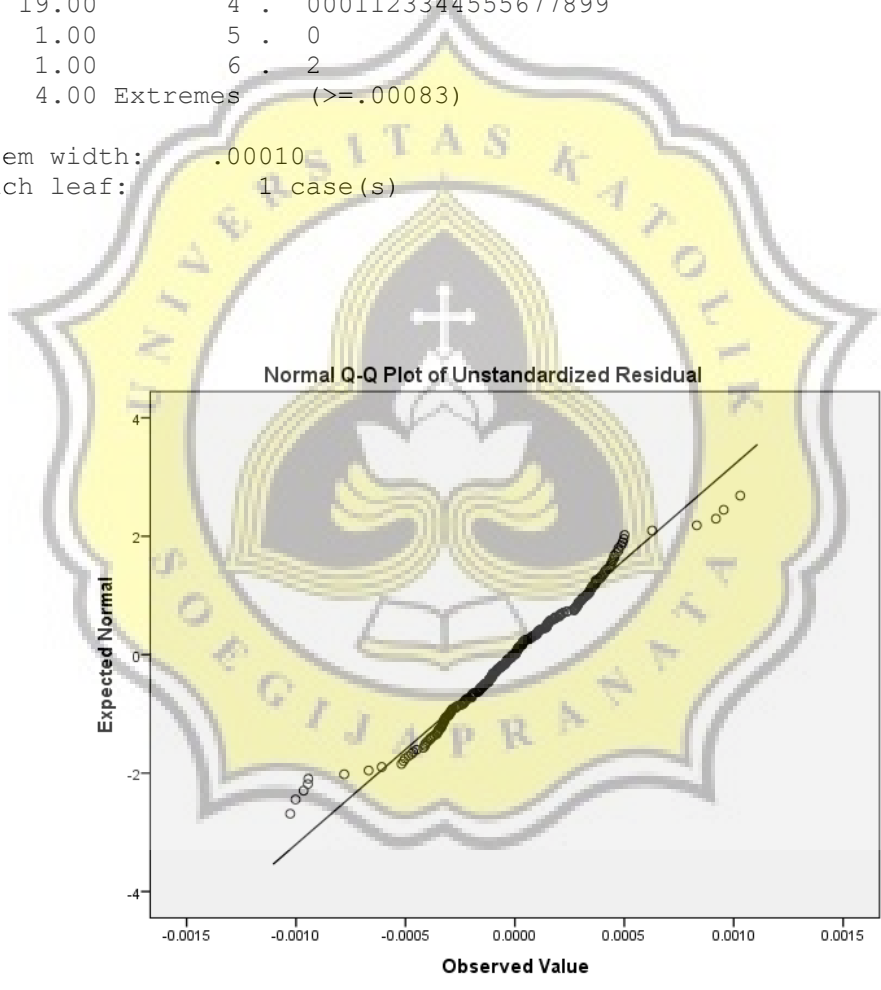
Frequency Stem & Leaf

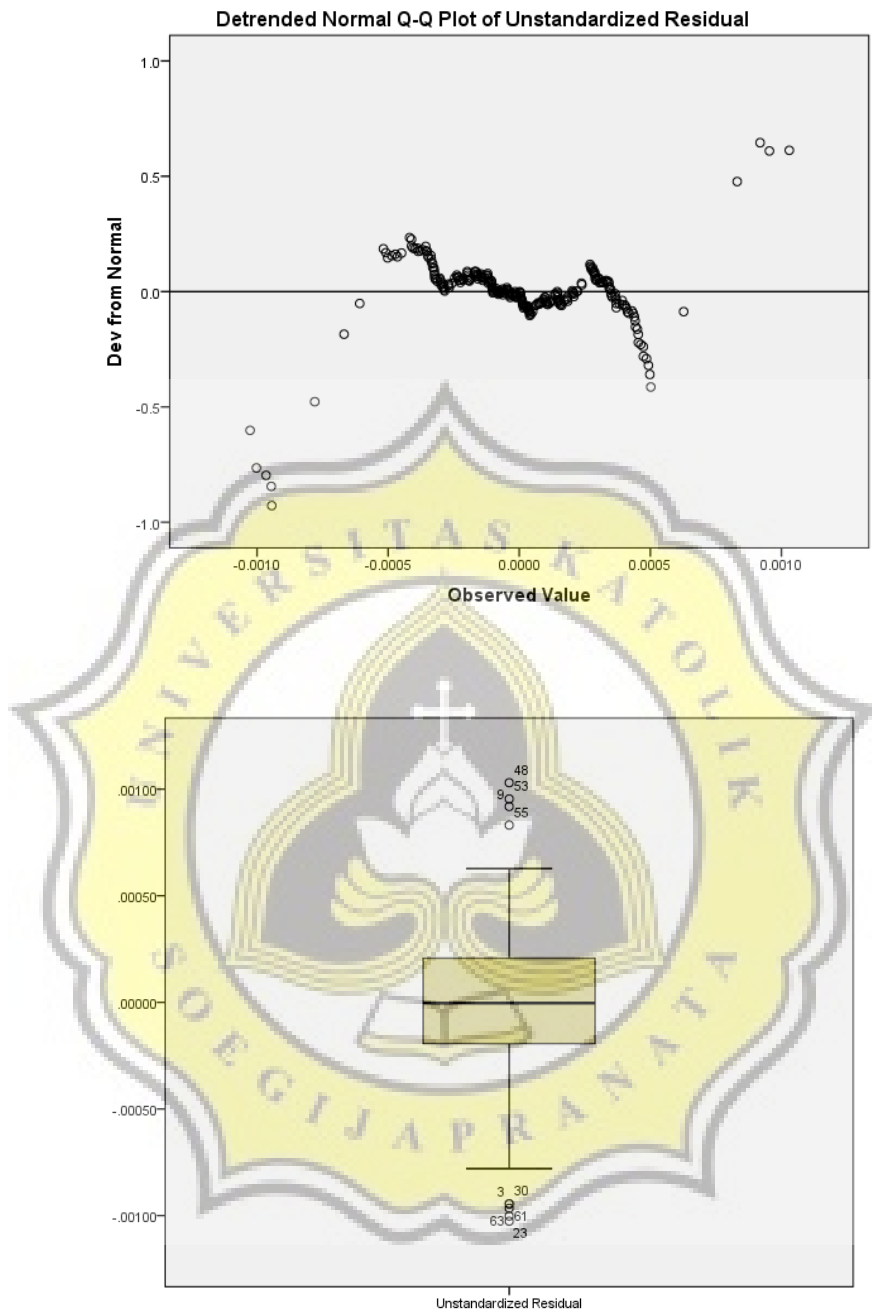
```

5.00 Extremes    (=<-.00094)
1.00      -7 . 7
2.00      -6 . 06
3.00      -5 . 001
8.00      -4 . 01114678
24.00     -3 . 001112222233334455567889
21.00     -2 . 112222333456678889999
40.00     -1 . 000000001111122233344445556666789999999
34.00      0 . 0111112223333444444566667778888889
39.00      0 . 00000011111112222333333344566777889999
27.00      1 . 000001123344444455556677888
22.00      2 . 0000012337777888888999
25.00      3 . 00011123334444445566667899
19.00      4 . 0001123344555677899
1.00      5 . 0
1.00      6 . 2
4.00 Extremes    (>=.00083)

```

Stem width: .00010
Each leaf: 1 case(s)





Lampiran 3 C Uji Descriptive

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	276	-1.07	.43	.0242	.11814
TKK	276	-20.78	17.45	1.0816	2.56100
Arus_Kas	276	-.15	.80	.1042	.10271
Struk.Kep	276	.33	1.00	.7582	.15184
Pert.Perus	276	-84.92	73.33	9.1014	20.94500
Konservatisme	276	.00100	1.06200	.0800290	.10928581
Valid N (listwise)	276				

```

COMPUTE abs_res1=ABS(RES_7).
EXECUTE.
REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT abs_res1
  /METHOD=ENTER Profitabilitas TKK Arus_Kas Struk.Kep Pert.Perus
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Lampiran 3 D Uji Multikolinearitas

Variables Entered/Removed^a

Model	Variables		Method
	Entered	Removed	
1	Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas ^b		Enter

a. Dependent Variable: Konservatisme

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	1.000 ^a	1.000	1.000	.00031508

a. Predictors: (Constant), Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas

b. Dependent Variable: Konservatisme

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.284	5	.657	6616752.841	.000 ^b
	Residual	.000	270	.000		
	Total	3.284	275			

a. Dependent Variable: Konservatisme

b. Predictors: (Constant), Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	2.334E-5	.000		.239	.812		
	Profitabilitas	-1.000	.000	-1.081	5168.001	.000	.691	1.447
	TKK	-3.335E-5	.000	-.001	-4.438	.000	.975	1.026
	Arus_Kas	1.000	.000	.940	4520.104	.000	.699	1.431
	Struk.Kep	5.747E-6	.000	.000	.045	.964	.965	1.037
	Pert.Perus	-2.321E-6	.000	.000	-2.422	.016	.896	1.116

a. Dependent Variable: Konservatisme

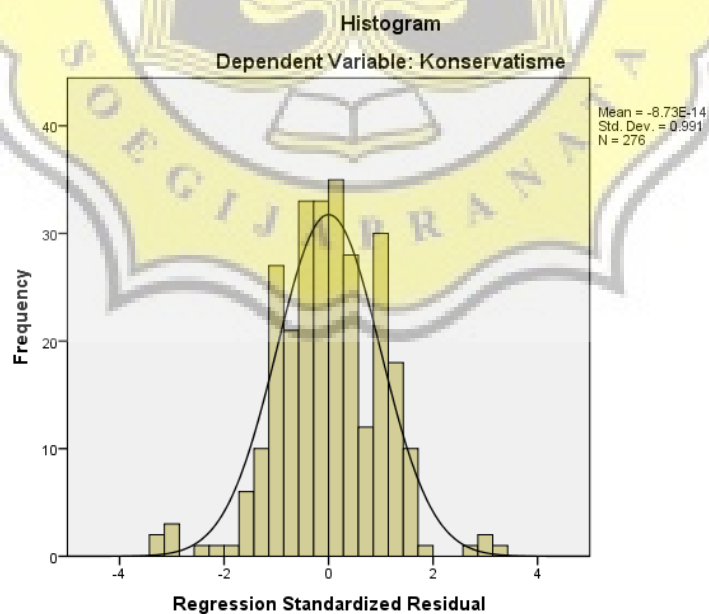
Collinearity Diagnostics^a

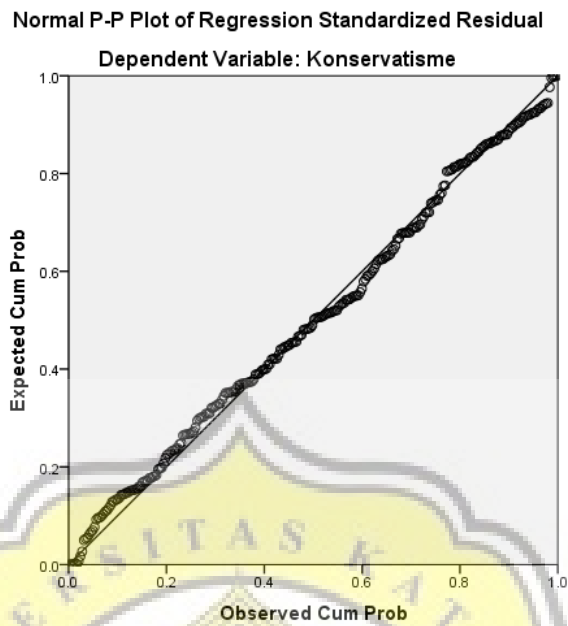
Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Profitabilitas	TKK	Arus_Kas	Struk.Kep	Pert.Perus
1	1	3.238	1.000	.00	.01	.02	.03	.00	.02
	2	1.057	1.751	.00	.30	.10	.01	.00	.15
	3	.844	1.958	.00	.16	.55	.00	.00	.13
	4	.594	2.335	.00	.10	.32	.05	.00	.69
	5	.247	3.619	.02	.42	.01	.91	.01	.00
	6	.019	13.021	.98	.00	.00	.01	.98	.01

a. Dependent Variable: Konservatisme

Residuals Statistics ^a					
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0009547	1.0618443	.0800290	.10928536	276
Residual	-.00102657	.00102996	.00000000	.00031220	276
Std. Predicted Value	-.724	8.984	.000	1.000	276
Std. Residual	-3.258	3.269	.000	.991	276

a. Dependent Variable: Konservatisme





```

REGRESSION
/MISSING LISTWISE
/STATISTICS COEFF OUTS R ANOVA
/CRITERIA=PIN(.05) POUT(.10)
/NOORIGIN
/DEPENDENT Konservatisme
/METHOD=ENTER Profitabilitas TKK Arus_Kas Struk.Kep Pert.Perus
/RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)
/SAVE RESID.
    
```

Lampiran 3 E Uji Heterokedastisitas

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas ^b		Enter

a. Dependent Variable: abs_res1

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.132 ^a	.017	-.001	.00020

a. Predictors: (Constant), Pert.Perus, Struk.Kep, TTK, Arus_Kas, Profitabilitas

b. Dependent Variable: abs_res1

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.000	5	.000	.953	.447 ^b
	Residual	.000	270	.000		
	Total	.000	275			

a. Dependent Variable: abs_res1

b. Predictors: (Constant), Pert.Perus, Struk.Kep, TTK, Arus_Kas, Profitabilitas

Coefficients^a

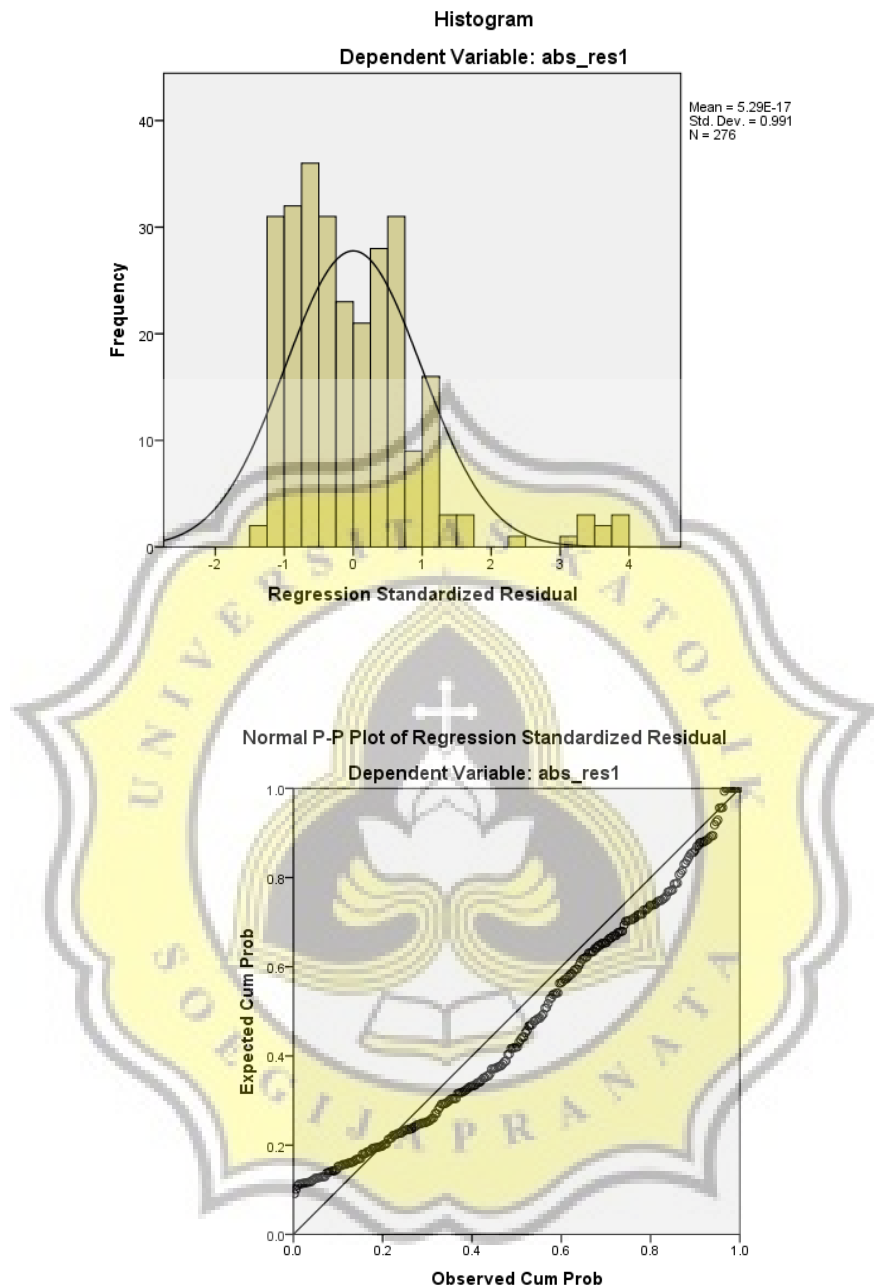
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.000	.000		3.501	.001
	Profitabilitas	-6.194E-5	.000	-.037	-.504	.615
	TKK	6.736E-6	.000	.086	1.410	.160
	Arus_Kas	.000	.000	-.055	-.764	.445
	Struk.Kep	2.337E-5	.000	.018	.289	.773
	Pert.Perus	1.007E-6	.000	.105	1.653	.099

a. Dependent Variable: abs_res1

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0001	.0003	.0002	.00003	276
Residual	-.00027	.00080	.00000	.00020	276
Std. Predicted Value	-5.681	3.286	.000	1.000	276
Std. Residual	-1.335	3.985	.000	.991	276

a. Dependent Variable: abs_res1



```

REGRESSION
  /MISSING LISTWISE
  /STATISTICS COEFF OUTS R ANOVA COLLIN TOL
  /CRITERIA=PIN(.05) POUT(.10)
  /NOORIGIN
  /DEPENDENT Konservatisme
  /METHOD=ENTER Profitabilitas TKK Arus_Kas Struk.Kep Pert.Perus
  /RESIDUALS HISTOGRAM(ZRESID) NORMPROB(ZRESID)
  /SAVE RESID.

```

Lampiran 3 F Uji Autokorelasi

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas ^b		Enter

a. Dependent Variable: Konservatisme

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	1.000 ^a	1.000	1.000	.00031508	2.038

a. Predictors: (Constant), Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas

b. Dependent Variable: Konservatisme

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.284	5	.657	6616752.841	.000 ^b
	Residual	.000	270	.000		
	Total	3.284	275			

a. Dependent Variable: Konservatisme

b. Predictors: (Constant), Pert.Perus, Struk.Kep, TKK, Arus_Kas, Profitabilitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	2.334E-5	.000		.239	.812
	Profitabilitas	-1.000	.000	-1.081	-5168.001	.000

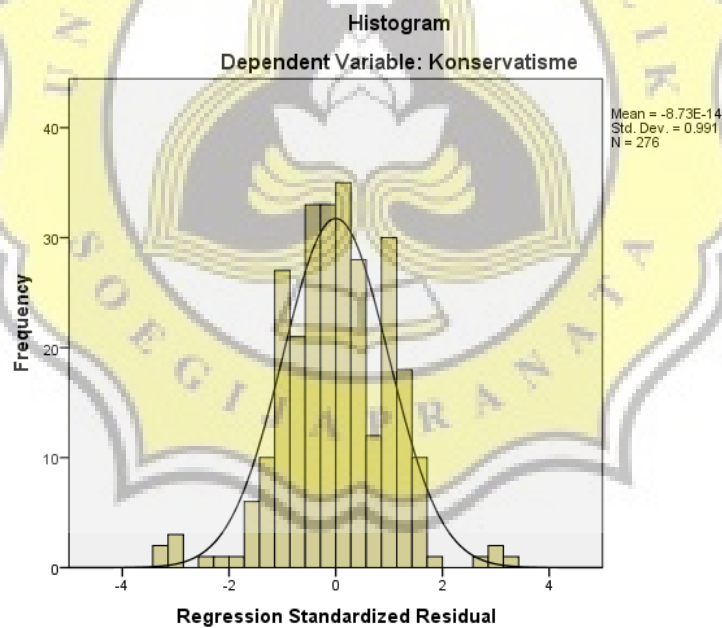
TKK	-3.335E-5	.000	-.001	-4.438	.000
Arus_Kas	1.000	.000	.940	4520.104	.000
Struk.Kep	5.747E-6	.000	.000	.045	.964
Pert.Perus	-2.321E-6	.000	.000	-2.422	.016

a. Dependent Variable: Konservatisme

Residuals Statistics^a

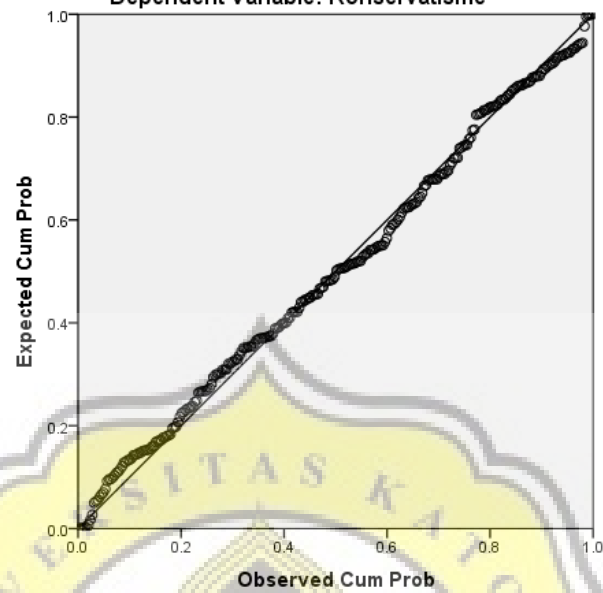
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.0009547	1.0618443	.0800290	.10928536	276
Residual	-.00102657	.00102996	.00000000	.00031220	276
Std. Predicted Value	-.724	8.984	.000	1.000	276
Std. Residual	-3.258	3.269	.000	.991	276

a. Dependent Variable: Konservatisme



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Konservatisme



```
DATASET ACTIVATE DataSet1.
```

```
SAVE OUTFILE='D:\SKRIPSI\SPSS\Uji data fix.sav'  
/COMPRESSED.
```

Plagiarisme Rima

FORMULIR SCAN ANTI PLAGIARISME *9,5%*

Nama : OKTAVIN EHRISTY W

Alamat email : wardanihristy@gmail.com

Fak. / Prodi : FEB / AKUNTANSI NIM : 14.01.0169

berupa(TESIS, TUGAS AKHIR, PROPOSAL (SKRIPSI), SUMMARY, LAPORAN KERJA PRAKTEK)

dengan judul : PENGARUH PROFITABILITAS, TINGKAT KEKULITAN KEUANGAN, ARUC KAC OPERASI, KEPEMILIKAN PERUSAHAAN, DAN PERTUMBUHAN PERUSAHAAN TERHADAP TINGKAT KONSERVATISME AKUNTANSI.

Semarang, 10 JANUARI 2018

Petugas *Rita* Yang Menyerahkan *As* Dosen Pembimbing *Fusma W*

OKTAVIN EHRISTY W

NB. Laporan hasil scan terlampir untuk Yang bersangkutan *

