

LAMPIRAN

Lampiran 1 : Daftar Sampel

Daftar sample tahun 2015

1	ADES	Akasha Wira International Tbk
2	AISA	Tiga Pilar Sejahtera Food Tbk
3	AKKU	Alam Karya Unggul Tbk
4	AKPI	Argha Karya Prima Industry Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	(Alaska Industrindo Tbk
7	ALMI	Alumindo Light Metal Industry Tbk
8	ALTO	(Tri Banyan Tirta Tbk
9	AMFG	Asahimas Flat Glass Tbk
10	APLI	Asiaplast Industries Tbk)
11	ARNA	Arwana Citra Mulia Tbk
12	ASII	Astra International Tbk
13	AUTO	Astra Auto Part Tbk
14	BAJA	Saracentral Bajatama Tbk
15	BATA	(Sepatu Bata Tbk
16	BIMA	Primarindo Asia Infrastructure Tbk
17	BRNA	Berlina Tbk
18	BTON	(Beton Jaya Manunggal Tbk)
19	BUDI	Budi Acid Jaya Tbk
20	CEKA	Cahaya Kalbar Tbk
21	CINT	Chitose Internasional Tbk
22	CPIN	Charoen Pokphand Indonesia Tbk
23	DLTA	Delta Djakarta Tbk
24	DPNS	Duta Pertiwi Nusantara
25	DVLA	Darya Varia Laboratoria Tbk
26	EKAD	(Ekadharna International Tbk)
27	ETWA	(Eterindo Wahanatama Tbk)
28	FASW	Fajar Surya Wisesa Tbk)
29	GDST	Gunawan Dianjaya Steel Tbk)
30	GGRM	Gudang Garam Tbk)
31	GJTL	Gajah Tunggal Tbk)
32	HDTX	Pan Asia Indosyntec Tbk)
33	HMSP	Hanjaya Mandala Sampoerna Tbk)
34	ICBP	(Indofood CBP Sukses Makmur Tbk)

35	IGAR	Champion Pasific Indonesia Tbk)
36	IKAI	(Inti Keramik Alam Asri Industri Tbk)
37	IMAS	Indomobil Sukses International Tbk
38	IMPC	Impack Pratama Industri Tbk
39	INAF	Indofarma Tbk
40	INAI	Indal Aluminium Industry Tbk
41	INCI	(Intan Wijaya International Tbk)
42	INDF	Indofood Sukses Makmur Tbk
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49	KAEF	Kimia Farma Tbk
50	KBLI	KMI Wire and Cable Tbk
51	KBLM	Kabelindo Murni Tbk
52	KBRI	Kertas Basuki Rachmat Indonesia Tbk
53	KDSI	Kedawung Setia Industrial Tbk
54	KIAS	Keramika Indonesia Assosiasi Tbk
55	KICI	Kedaung Indag Can Tbk
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62	MAIN	Malindo Feedmill Tbk
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64	MDKI	Emdeki Utama Tbk
65	MERK	Merck Tbk
66	MLBI	Multi Bintang Indonesia Tbk
67	MLIA	Mulia Industrindo Tbk
68	MRAT	Mustika Ratu Tbk
69	MYOR	Mayora Indah Tbk
70	NIPS	Nippres Tbk
71	PICO	Pelangi Indah Canindo Tbk
72	PSDN	Prashida Aneka Niaga Tbk
73	PYFA	Pyridam Farma Tbk
74	RICY	Ricky Putra Globalindo Tbk
75	RMBA	Bentoel International Investama Tbk

76	ROTI	Nippon Indosari Corporindo Tbk
77	SCCO	Supreme Cable Manufacturing and Commerce Tbk
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79	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
80	SIPD	Siearad Produce Tbk
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84	SMCB	Holcim Indonesia Tbk
85	SMGR	Semen Gresik Tbk
86	SMSM	Selamat Sempurna Tbk
87	SPMA	Suparma Tbk
88	SRSN	Indo Acitama Tbk
89	SSTM	Sunson Textile Manufacturer Tbk
90	STTP	Siantar Top Tbk
91	TALF	Tunas Alfin Tbk
92	TCID	Mandom Indonesia Tbk
93	TIRT	Tirta Mahakam Resources Tbk)
94	TOTO	Surya Toto Indonesia Tbk
95	TRIS	Trisula International Tbk
96	TRST	Trias Sentosa Tbk
97	TSPC	Tempo Scan Pasific Tbk
98	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
99	UNIT	Nusantara Inti Corpora Tbk
100	UNVR	Unilever Indonesia Tbk
101	VOKS	Voksel Electric Tbk
102	WIIM	(Wismilak Inti Makmur Tbk)
103	WTON	Wijaya Karya Beton Tbk
104	YPAS	Yana Prima Hasta Persada Tbk

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Lampiran 2 : Tabulasi data untuk diolah

NO	KODE	FSF	ACHANGE	ROA	LEVERAGE	OSHIP	REC	BDOUT	ΔCPA	DCHANGE
1	ADES	0	0.30	0.06	0.50	0.00	0.23	0.33	0	0
2	AISA	1	0.23	0.04	0.56	0.00	0.73	0.20	0	0
3	AKKU	0	-0.91	-0.13	0.63	0.00	-18.00	0.33	1	0
4	AKPI	1	0.29	0.03	0.62	0.00	1.77	0.33	0	0
5	ALDO	1	0.05	0.07	0.53	0.14	0.34	0.33	1	0
6	ALKA	1	-0.41	0.00	0.57	0.00	0.28	0.00	0	1
7	ALMI	0	-0.32	-0.02	0.74	0.02	56.33	0.50	0	0
8	ALTO	0	-0.05	-0.02	0.57	0.02	1.23	0.33	1	0
9	AMFG	0	0.08	0.08	0.21	0.44	-4.20	0.33	0	1
10	APLI	0	0.13	0.01	0.28	0.26	0.45	0.33	1	0
11	ARNA	0	0.14	0.05	0.37	0.00	-0.07	1.00	0	1
12	ASII	0	0.04	0.06	0.48	0.00	0.02	4.00	0	1
13	AUTO	0	0.00	0.02	0.29	0.00	0.24	0.33	0	1
14	BAJA	0	-0.01	-0.01	0.83	0.74	3.38	0.33	0	0
15	BATA	1	0.03	0.16	0.31	0.00	0.35	0.40	0	1
16	BIMA	0	-0.05	-0.03	3.02	0.00	-0.03	0.67	1	0
17	BRNA	1	0.37	0.24	0.55	0.07	0.63	0.33	0	1
18	BTON	1	0.05	0.03	0.19	0.10	0.04	0.50	1	0
19	BUDI	1	0.32	0.04	0.66	0.00	4.17	0.33	0	1
20	CEKA	0	0.16	0.07	0.57	0.00	0.25	0.33	0	1
21	CINT	0	0.04	0.10	0.18	0.00	-0.32	0.50	1	0
22	CPIN	1	0.18	0.07	0.49	0.00	-0.19	0.33	0	0
23	DLTA	0	0.04	0.18	0.18	0.00	0.07	0.40	0	1
24	DPNS	0	0.02	0.04	0.12	0.06	0.14	0.33	0	0
25	DVLA	0	0.11	0.08	0.29	0.00	0.24	0.33	0	1
26	EKAD	0	-0.05	0.08	0.25	0.00	-0.60	0.50	1	0
27	ETWA	0	0.00	-0.17	0.94	0.00	0.08	0.20	0	1
28	FASW	1	0.25	0.12	0.65	0.00	0.27	0.40	0	0
29	GDST	1	-0.13	-0.05	0.32	0.00	0.02	0.33	1	0

30	GGRM	0	0.09	0.10	0.40	0.01	0.01	0.50	0	1
31	GJTL	0	0.09	-0.01	0.71	0.01	-5.68	0.50	0	0
32	HDTX	0	0.15	0.07	0.71	0.02	0.04	0.00	0	0
33	HMSP	1	0.34	0.27	0.16	0.00	0.43	0.40	0	1
34	ICBP	0	0.06	0.11	0.38	0.81	0.26	0.57	1	0
35	IGAR	0	0.09	0.14	0.19	0.00	0.36	0.00	0	0
36	IKAI	0	-0.25	-0.28	0.82	0.02	0.10	0.50	1	1
37	IMAS	0	0.06	0.00	0.73	0.00	-0.38	0.43	0	1
38	IMPC	0	-0.04	0.07	0.35	0.02	0.05	0.50	1	0
39	INAF	0	0.23	0.00	0.61	0.00	0.00	0.33	0	0
40	INAI	1	0.49	0.10	0.82	0.00	0.50	0.50	0	0
41	INCI	0	0.15	0.11	0.09	0.26	0.37	0.33	1	0
42	INDF	0	0.07	0.05	0.53	0.00	1.63	0.38	1	0
43	INDS	0	0.12	0.05	0.25	0.00	0.14	0.33	0	0
44	INTP	0	-0.04	0.15	0.14	0.00	-0.06	0.43	0	1
45	JECC	1	0.28	0.00	0.73	0.00	-0.02	0.67	0	0
46	JKSW	1	-0.13	3.49	2.66	0.01	-0.21	0.50	1	0
47	JPFA	0	0.09	0.00	0.64	0.58	-0.10	0.50	0	0
48	JPRS	0	-0.02	-0.05	0.09	0.16	0.00	0.33	1	0
49	KAEF	0	0.07	0.06	0.42	0.00	0.15	0.33	0	0
50	KBLI	0	0.16	0.08	0.34	0.00	0.25	0.40	0	0
51	KBLM	0	0.01	0.02	0.55	0.09	-0.65	0.33	0	1
52	KBRI	1	0.12	-0.11	0.64	0.00	0.33	0.00	1	1
53	KDSI	1	0.16	0.01	0.71	0.00	0.41	0.40	0	1
54	KIAS	0	-0.06	-0.09	0.15	0.00	-0.92	0.33	0	1
55	KICI	1	0.34	0.19	0.31	0.00	0.09	0.33	0	0
56	KLBF	0	0.10	0.15	0.20	0.00	-0.06	0.50	0	1
57	KRAH	0	0.11	-0.01	0.67	0.00	2.33	0.33	0	0
58	LION	0	0.06	0.08	0.29	0.00	1.45	0.33	0	0
59	LMPI	0	-0.02	0.01	0.49	0.00	0.13	0.50	1	0
60	LMSH	0	-0.05	0.01	0.16	0.26	0.04	0.33	0	0
61	LPIN	0	0.79	-0.06	0.64	0.00	-0.13	0.50	0	0
62	MAIN	0	0.12	0.02	0.61	0.00	-0.11	0.60	0	1
63	MBTO	0	0.04	-0.01	0.33	0.00	1.42	0.33	0	0
64	MDKI	0	-0.11	0.02	0.56	0.00	-0.50	0.00	0	0
65	MERK	0	-0.10	0.23	0.26	0.00	0.24	0.33	0	1
66	MLBI	0	-0.09	0.28	0.66	0.00	0.08	0.43	1	1
67	MLIA	0	-0.01	-0.01	0.84	0.00	-1.27	0.40	0	0
68	MRAT	0	-0.01	0.00	0.24	0.00	-2.14	0.33	1	0
69	MYOR	0	0.10	0.11	0.54	0.00	0.46	0.40	0	0
70	NIPS	0	0.28	0.02	0.61	0.06	0.14	0.33	0	0

71	PICO	0	-0.03	0.03	0.59	0.00	-1.80	0.33	1	0
72	PSDN	0	0.00	0.07	0.48	0.01	0.78	0.33	0	0
73	PYFA	0	-0.06	0.05	0.81	0.12	2.50	0.50	0	1
74	RICY	0	0.02	0.01	0.67	0.00	0.08	0.25	0	0
75	RMBA	0	0.17	0.13	1.25	0.00	-0.06	0.60	0	0
76	ROTI	0	0.26	0.10	0.56	0.00	0.33	0.33	0	1
77	SCCO	0	0.07	0.09	0.48	0.00	0.75	0.33	0	1
78	SCPI	1	0.14	0.10	0.93	0.98	-0.01	0.33	0	1
79	SIDO	1	-0.01	0.16	0.07	0.81	0.67	0.33	0	0
80	SIPD	0	-0.20	-0.16	0.67	0.00	0.46	0.33	0	1
81	SKBM	0	0.17	0.05	0.55	0.03	0.15	0.33	1	0
82	SKLT	0	0.12	0.05	0.60	0.00	0.14	0.33	0	0
83	SMBR	0	0.12	0.11	0.10	0.00	-0.17	0.60	0	0
84	SMCB	0	0.01	0.01	0.51	0.00	-0.13	0.43	0	1
85	SMGR	0	0.11	0.12	0.28	0.00	-5.00	0.29	0	1
86	SMSM	0	0.26	0.20	0.35	0.08	0.23	0.33	0	1
87	SPMA	0	0.04	-0.02	0.64	0.00	-0.37	0.60	1	0
88	SRSN	1	0.23	0.03	0.41	0.12	0.37	0.38	0	0
89	SSTM	1	-0.07	-0.02	0.66	0.08	-0.29	0.40	0	0
90	STTP	1	0.13	0.10	0.47	0.03	0.09	0.00	0	1
91	TALF	1	0.00	0.08	0.19	0.00	-0.06	0.33	0	1
92	TCID	1	0.24	0.26	0.18	0.00	23.86	0.50	0	1
93	TIRT	0	0.06	0.02	0.88	0.00	-0.16	0.50	0	0
94	TOTO	0	0.18	0.14	0.39	0.00	0.00	0.40	0	1
95	TRIS	0	0.10	0.07	0.43	0.00	-0.04	0.33	1	0
96	TRST	0	0.03	0.06	0.42	0.03	1.10	0.50	0	0
97	TSPC	0	0.12	0.09	0.31	0.00	0.13	0.50	0	1
98	ULTJ	0	0.21	0.15	0.21	0.18	0.14	0.33	0	0
99	UNIT	1	0.05	0.00	0.47	0.00	0.40	0.50	0	1
100	UNVR	1	0.10	0.37	0.69	0.00	0.28	0.00	0	1
101	VOKS	0	-0.01	0.00	0.67	0.00	0.07	0.40	0	1
102	WIIM	0	0.01	0.09	0.30	0.25	-0.07	0.33	0	0
103	WTON	1	0.23	0.04	0.72	0.01	1.03	0.29	0	1
104	YPAS	0	-0.13	-0.04	0.46	0.00	0.10	0.33	1	0
105	ADES	0	0.18	0.07	0.50	0.00	0.13	0.33	0	1
106	AISA	0	0.02	0.08	0.54	0.00	0.81	0.20	0	0
107	AKKU	1	132.75	0.02	0.27	0.00	0.39	0.33	0	1
108	AKPI	0	-0.09	0.01	0.57	0.00	-3.79	0.33	0	0
109	ALDO	0	0.12	0.06	0.51	0.14	0.22	0.33	0	0
110	ALKA	0	-0.06	-0.01	0.55	0.00	-0.03	0.00	0	1
111	ALMI	0	-0.02	-0.05	0.81	0.02	0.01	0.50	0	0

112	ALTO	0	-0.01	-0.02	0.59	0.02	3.00	0.50	1	1
113	AMFG	0	0.29	0.05	0.35	0.44	-0.35	0.33	0	1
114	APLI	0	0.24	0.03	0.30	0.27	-0.35	0.50	0	0
115	ARNA	0	0.08	0.06	0.39	0.00	0.22	0.33	0	0
116	ASII	0	0.07	0.07	0.47	0.00	-0.82	0.33	0	1
117	AUTO	0	0.02	0.04	0.28	0.00	0.09	0.38	0	1
118	BAJA	0	-0.21	0.05	1.06	0.74	0.15	0.33	0	0
119	BATA	1	0.01	0.05	0.31	0.00	-0.14	0.50	0	1
120	BIMA	1	-0.08	0.20	2.05	0.00	-0.06	0.67	0	0
121	BRNA	0	0.15	0.00	0.51	0.05	0.68	0.50	0	0
122	BTON	1	-0.03	-0.03	0.19	0.10	0.20	0.50	0	0
123	BUDI	0	-0.10	0.01	0.60	0.00	-6.52	0.33	0	0
124	CEKA	0	-0.04	0.17	0.38	0.00	0.03	0.33	0	0
125	CINT	0	0.04	0.06	0.18	0.00	-0.42	0.50	0	0
126	CPIN	0	-0.02	0.09	0.42	0.00	-0.09	0.50	0	0
127	DLTA	0	0.15	0.22	0.16	0.00	0.00	0.40	0	0
128	DPNS	0	0.08	0.03	0.11	0.06	1.00	0.33	0	0
129	DVLA	0	0.11	0.09	0.29	0.00	0.43	0.43	0	1
130	EKAD	1	0.80	0.44	0.16	0.00	0.30	0.50	1	1
131	ETWA	0	-0.13	-0.06	0.99	0.00	0.71	0.25	1	1
132	FASW	0	0.23	0.09	0.63	0.08	0.47	0.40	0	0
133	GDST	0	0.06	0.02	0.34	0.00	0.18	0.33	0	0
134	GGRM	1	-0.01	0.10	0.37	0.01	0.09	0.50	0	0
135	GJTL	0	0.10	0.02	0.69	0.01	1.23	0.33	0	0
136	HDTX	0	-0.03	-0.08	0.75	0.03	0.11	0.00	0	1
137	HMSP	0	0.12	0.29	0.20	0.00	0.04	0.40	0	1
138	ICBP	0	0.09	0.13	0.36	0.81	0.20	0.57	0	0
139	IGAR	0	0.15	0.17	0.15	0.00	0.09	0.33	0	1
140	IKAI	0	-0.32	-0.55	1.23	0.02	0.40	0.50	0	0
141	IMAS	0	0.03	0.00	0.74	0.00	-0.09	0.43	0	0
142	IMPC	0	0.36	0.05	0.46	0.02	-2.85	0.33	0	0
143	INAF	1	-0.10	0.02	0.58	0.00	0.38	0.33	0	0
144	INAI	0	0.01	0.02	0.81	0.00	-0.97	0.50	0	0
145	INCI	1	0.58	0.34	0.10	0.49	0.51	0.33	0	1
146	INDF	0	-0.11	0.06	0.47	0.00	0.03	0.38	0	0
147	INDS	0	-0.03	0.06	0.17	0.00	0.22	0.33	1	0
148	INTP	0	0.09	0.13	0.13	0.00	-0.03	0.43	0	0
149	JECC	0	0.17	0.08	0.70	0.00	0.15	0.67	0	0
150	JKSW	1	0.03	10.27	2.62	0.01	0.05	0.50	0	0
151	JPFA	0	0.12	0.00	0.51	0.51	0.02	0.40	1	0
152	JPRS	0	-0.03	-0.07	0.12	0.16	0.32	0.33	0	0

153	KAEF	0	0.43	0.05	0.51	0.00	0.16	0.20	1	1
154	KBLI	0	0.21	0.17	0.29	0.00	-0.04	0.40	0	1
155	KBLM	0	-0.02	0.03	0.50	0.09	-3.11	0.33	1	1
156	KBRI	0	-0.13	-0.08	0.67	0.00	0.45	0.00	0	0
157	KDSI	0	0.02	0.04	0.63	0.00	0.18	0.40	0	0
158	KIAS	0	-0.12	-0.14	0.18	0.00	-0.20	0.33	1	0
159	KICI	1	0.04	-0.03	0.36	0.00	1.29	0.33	0	0
160	KLBF	0	0.11	0.15	0.18	0.00	0.20	0.50	0	0
161	KRAH	0	0.12	0.00	0.70	0.00	-0.07	0.50	1	0
162	LION	0	0.07	0.05	0.31	0.00	-1.50	0.33	0	0
163	LMPI	0	0.02	0.00	0.50	0.00	-0.46	0.50	1	0
164	LMSH	0	0.22	0.03	0.28	0.24	0.05	0.33	0	0
165	LPIN	0	0.48	-0.14	0.89	0.00	0.08	0.33	0	0
166	MAIN	0	-0.03	0.06	0.54	0.00	-0.04	0.60	0	0
167	MBTO	0	0.09	0.01	0.38	0.00	-1.00	0.33	0	1
168	MDKI	0	0.10	0.25	0.27	0.00	-0.11	0.00	1	0
169	MERK	0	0.16	0.21	0.22	0.00	-0.37	0.33	0	0
170	MLBI	0	0.36	0.43	0.64	0.00	0.11	0.43	0	1
171	MLIA	1	0.08	0.06	0.79	0.00	0.61	0.40	0	1
172	MRAT	0	-0.03	-0.02	0.24	0.00	0.05	0.33	0	0
173	MYOR	1	0.14	0.10	0.52	0.25	0.29	0.40	0	0
174	NIPS	1	0.15	0.08	0.53	0.08	0.44	0.33	0	0
175	PICO	0	0.05	0.02	0.58	0.00	-10.00	0.33	1	0
176	PSDN	0	0.05	-0.06	0.57	0.01	1.46	0.33	0	1
177	PYFA	0	1.29	0.02	0.37	0.12	-9.00	0.50	0	0
178	RICY	0	0.08	0.01	0.68	0.00	0.39	0.33	0	0
179	RMBA	1	0.06	0.15	0.30	0.00	0.28	0.50	1	1
180	ROTI	0	0.08	0.09	0.51	0.00	-0.07	0.33	0	1
181	SCCO	0	0.38	0.00	0.50	0.00	0.79	0.33	0	1
182	SCPI	0	-0.08	0.10	0.83	0.98	-1.88	0.33	1	0
183	SIDO	0	0.07	0.16	0.08	0.82	0.11	0.33	0	1
184	SIPD	0	0.14	0.00	0.55	0.00	0.10	0.33	0	1
185	SKBM	1	0.31	0.02	0.63	0.03	0.37	0.33	0	1
186	SKLT	1	0.51	0.30	0.48	0.00	0.25	0.33	0	0
187	SMBR	1	0.34	0.06	0.29	0.00	2.85	0.60	1	0
188	SMCB	0	0.14	-0.01	0.59	0.00	0.21	0.43	0	1
189	SMGR	0	0.16	0.10	0.31	0.00	-0.48	0.29	0	1
190	SMSM	0	0.02	0.21	0.30	0.08	1.53	0.33	0	0
191	SPMA	0	-0.01	0.04	0.48	0.00	-0.15	0.60	1	0
192	SRSN	0	0.25	0.09	0.44	0.22	-0.06	0.38	0	0

193	SSTM	0	-0.10	-0.02	0.63	0.08	0.04	0.40	0	0
194	STTP	0	0.22	0.07	0.50	0.03	0.66	0.00	0	0
195	TALF	0	-0.06	0.06	0.51	0.00	0.52	0.33	0	0
196	TCID	0	0.06	0.07	0.11	0.00	-0.61	0.40	0	1
197	TIRT	0	0.07	0.04	0.85	0.00	1.00	0.50	1	0
198	TOTO	0	0.06	0.06	0.41	0.00	0.31	0.40	0	1
199	TRIS	0	0.11	0.00	0.46	0.00	0.14	0.33	0	1
200	TRST	0	-0.02	0.00	0.41	0.07	0.09	0.50	0	0
201	TSPC	0	0.05	0.08	0.30	0.00	0.03	0.50	0	1
202	ULTJ	0	0.20	0.17	0.18	0.18	0.09	0.33	0	0
203	UNIT	0	-0.06	0.00	0.44	0.00	0.21	0.50	0	1
204	UNVR	0	0.06	0.36	0.72	0.00	0.06	0.00	0	1
205	VOKS	0	0.09	0.10	0.60	0.00	0.35	0.29	0	1
206	WIIM	0	0.01	0.07	0.27	0.25	-0.01	0.33	0	0
207	WTON	0	-0.76	0.06	0.47	0.00	0.31	0.33	0	1
208	YPAS	1	0.00	-0.03	0.49	0.00	2.00	0.33	0	1
209	ADES	0	0.09	0.05	0.50	0.00	0.18	0.33	0	0
210	AISA	0	-0.06	-0.10	0.61	0.00	0.09	0.20	0	1
211	AKKU	1	0.04	-0.02	0.32	0.00	0.19	0.50	0	1
212	AKPI	0	0.05	0.01	0.59	0.05	4.33	0.33	0	0
213	ALDO	0	0.22	0.06	0.54	0.14	0.21	0.33	1	0
214	ALKA	1	1.23	0.04	0.74	0.00	0.18	0.00	0	0
215	ALMI	1	0.10	0.00	0.84	0.02	0.14	0.50	0	0
216	ALTO	0	-0.05	-0.06	0.62	0.02	1.66	0.50	0	0
217	AMFG	0	0.14	0.01	0.35	0.44	0.12	0.33	0	1
218	APLI	1	0.04	0.00	0.43	0.27	1.00	0.33	0	0
219	ARNA	0	0.04	0.07	0.36	0.00	0.29	0.33	0	1
220	ASII	1	0.13	0.08	0.47	0.00	0.28	0.33	0	1
221	AUTO	0	0.01	0.03	0.27	0.00	0.25	0.38	0	0
222	BAJA	1	-0.03	-0.03	1.08	0.74	-0.29	0.33	1	0
223	BATA	0	0.06	0.06	0.32	0.00	0.04	0.50	0	1
224	BIMA	0	-0.03	0.15	1.96	0.00	0.28	0.67	0	0
225	BRNA	1	-0.06	-0.09	0.57	0.05	0.22	0.40	1	1
226	BTON	0	0.04	0.06	0.16	0.10	0.16	0.50	0	0
227	BUDI	0	0.00	0.01	0.59	0.00	2.53	0.33	0	0
228	CEKA	0	-0.02	0.07	0.35	0.01	0.06	0.33	0	1
229	CINT	0	0.20	0.13	0.20	0.00	-0.21	0.50	1	1
230	CPIN	1	0.01	0.10	0.36	0.00	0.00	0.33	0	0
231	DLTA	0	0.12	0.21	0.15	0.00	-11.50	0.40	0	0
232	DPNS	1	0.04	0.02	0.13	0.06	-1.20	0.33	0	0

233	DVLA	0	0.07	0.09	0.32	0.00	0.14	0.43	0	1
234	EKAD	1	0.13	0.10	0.17	0.00	0.13	0.50	1	0
235	ETWA	0	-0.04	-0.11	1.11	0.00	0.20	0.25	0	1
236	FASW	0	0.09	0.06	0.65	0.08	0.16	0.25	0	0
237	GDST	1	0.02	0.01	0.34	0.00	0.00	0.50	0	0
238	GGRM	0	0.06	0.12	0.37	0.01	0.02	0.50	0	0
239	GJTL	0	-0.03	-0.01	0.69	0.01	-0.42	0.33	0	0
240	HDTX	0	-0.15	-0.21	0.92	0.03	0.36	0.00	1	1
241	HMSP	0	0.01	0.29	0.21	0.00	-0.34	0.40	0	1
242	ICBP	0	0.09	0.11	0.36	0.81	0.19	0.57	0	0
243	IGAR	0	0.17	0.14	0.14	0.00	-0.10	0.33	1	0
244	IKAI	0	-0.13	-0.19	1.46	0.02	0.13	0.00	1	1
245	IMAS	1	0.22	0.08	0.70	0.00	3.86	0.43	0	0
246	IMPC	1	0.01	0.04	0.44	0.02	1.43	0.50	0	0
247	INAF	0	0.11	0.03	0.65	0.00	0.98	0.33	0	1
248	INAI	0	-0.09	0.03	0.77	0.00	0.24	0.50	0	0
249	INCI	1	0.13	0.08	0.12	0.49	0.23	0.33	1	0
250	INDF	0	0.07	0.06	0.47	0.00	0.47	0.38	0	0
251	INDS	0	-0.02	0.05	0.12	0.00	0.13	0.33	0	0
252	INTP	0	-0.04	0.06	0.15	0.00	0.12	0.43	0	1
253	JECC	0	0.21	0.04	0.72	0.00	0.01	0.50	0	1
254	JKSW	1	-0.08	4.11	2.77	0.01	0.05	0.50	0	0
255	JPFA	0	0.10	0.00	0.54	0.51	0.13	0.50	1	1
256	JPRS	0	0.02	-0.05	0.18	0.84	0.01	0.33	0	0
257	KAEF	1	0.32	0.05	0.58	0.00	0.78	0.20	0	1
258	KBLI	1	0.61	0.11	0.41	0.00	0.46	0.33	0	1
259	KBLM	1	0.93	0.39	0.36	0.09	0.41	0.33	1	1
260	KBRI	0	-0.07	-0.11	0.75	0.00	0.59	0.00	0	0
261	KDSI	0	0.16	0.05	0.63	0.00	0.13	0.40	0	0
262	KIAS	0	-0.05	-0.05	0.19	0.00	-0.57	0.33	0	1
263	KICI	0	0.06	0.02	0.39	0.00	-0.14	0.33	0	0
264	KLBF	0	0.09	0.15	0.16	0.00	0.30	0.50	0	1
265	KRAH	1	0.08	-0.08	0.80	0.00	0.34	0.50	0	0
266	LION	0	-0.01	0.00	0.34	0.00	-0.03	0.33	0	0
267	LMPI	0	0.03	-0.04	0.55	0.68	22.00	0.50	1	1
268	LMSH	0	-0.01	0.08	0.20	0.21	-0.03	0.33	0	0
269	LPIN	1	-0.44	0.71	0.14	0.00	-0.90	0.00	0	1
270	MAIN	0	0.06	0.01	0.58	0.00	0.09	0.60	1	1
271	MBTO	0	0.10	0.04	0.47	0.00	0.89	0.33	0	0
272	MDKI	1	1.61	0.43	0.12	0.00	0.29	0.00	0	1
273	MERK	0	0.14	0.18	0.27	0.00	0.50	0.33	0	0

274	MLBI	1	0.10	0.53	0.58	0.00	2.22	0.33	0	0
275	MLIA	0	-0.33	0.01	0.66	0.09	0.19	0.40	0	1
276	MRAT	0	0.03	0.00	0.26	0.00	-4.00	0.33	1	0
277	MYOR	1	0.15	0.11	0.51	0.25	0.70	0.40	0	0
278	NIPS	0	0.07	0.02	0.54	0.08	0.43	0.33	0	0
279	PICO	1	0.13	0.02	0.61	0.00	1.95	0.33	0	0
280	PSDN	1	0.06	0.04	0.57	0.05	0.06	0.33	0	0
281	PYFA	0	-0.04	0.03	0.32	0.12	-0.33	0.50	0	1
282	RICY	0	0.07	0.01	0.69	0.00	-0.01	0.33	0	0
283	RMBA	1	0.05	0.04	0.37	0.00	0.64	0.67	0	0
284	ROTI	0	0.56	0.03	0.38	0.00	-1.71	0.33	0	1
285	SCCO	1	0.64	0.32	0.32	0.00	0.18	0.33	1	0
286	SCPI	0	-0.03	0.09	0.74	0.98	-0.14	0.33	0	1
287	SIDO	0	0.06	0.17	0.08	0.00	3.75	0.33	1	0
288	SIPD	1	-0.13	0.16	0.65	0.00	0.22	0.33	0	1
289	SKBM	0	0.62	0.01	0.37	0.02	0.21	0.33	0	1
290	SKLT	0	0.12	0.02	0.52	0.01	0.11	0.33	0	1
291	SMBR	1	0.16	0.03	0.33	0.00	6.72	0.60	0	1
292	SMCB	0	-0.01	-0.04	0.63	0.00	-1.64	0.43	1	0
293	SMGR	1	0.11	0.03	0.38	0.00	0.58	0.29	0	1
294	SMSM	1	0.08	0.23	0.25	0.08	0.08	0.50	0	1
295	SPMA	0	0.01	0.04	0.45	0.00	0.02	0.60	0	0
296	SRSN	0	-0.09	0.02	0.36	0.35	-1.10	0.38	0	1
297	SSTM	0	-0.07	-0.04	0.65	0.37	0.35	0.40	1	1
298	STTP	0	0.00	0.09	0.41	0.03	0.09	0.00	1	0
299	TALF	0	0.22	0.06	0.54	0.00	0.23	0.33	0	0
300	TCID	0	0.08	0.07	0.21	0.00	0.25	0.50	0	1
301	TIRT	1	0.05	0.01	0.86	0.00	-0.52	0.50	0	0
302	TOTO	0	0.10	0.09	0.40	0.00	0.46	0.40	0	0
303	TRIS	0	-0.15	0.01	0.35	0.01	0.28	0.33	1	0
304	TRST	0	0.01	0.02	0.41	0.06	0.23	0.33	0	1
305	TSPC	0	0.13	0.06	0.32	0.00	0.38	0.60	0	1
306	ULTJ	0	0.22	0.13	0.19	0.34	0.18	0.33	0	0
307	UNIT	0	-0.02	0.00	0.42	0.00	-3.00	0.50	1	0
308	UNVR	1	0.13	0.38	0.73	0.00	0.91	0.00	0	1
309	VOKS	0	0.26	0.08	0.60	0.00	0.25	0.33	0	1
310	WIIM	0	-0.09	0.02	0.20	0.38	0.03	0.33	0	0
311	WTON	1	0.52	0.05	0.61	0.00	0.30	0.43	0	1
312	YPAS	1	0.09	-0.05	0.58	0.00	1.40	0.33	0	1



Lampiran 3 : Hasil Uji Data

Statistik Frekuensi Variabel *Financial Statement Fraud*

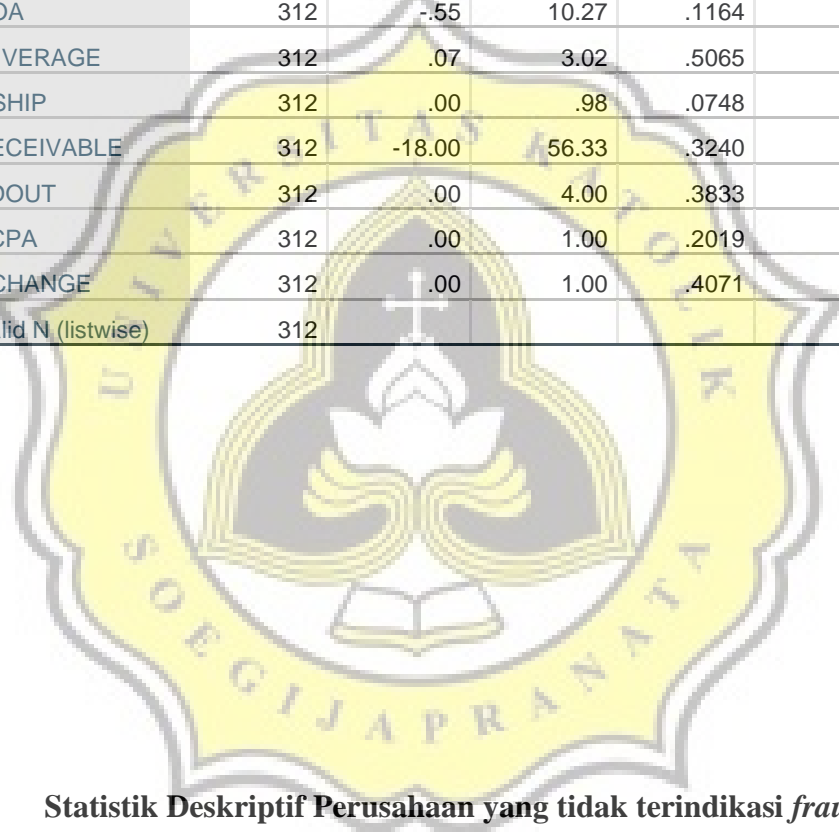
		FSF			Cumulative
		Frequency	Percent	Valid Percent	Percent
Valid	NON MANIPULATOR	231	74.0	74.0	74.0
	MANIPULATOR	81	26.0	26.0	100.0

Total	312	100.0	100.0
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Statistik Deskriptif Seluruh Perusahaan

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ACHANGE	312	-.91	132.75	.5135	7.51379
ROA	312	-.55	10.27	.1164	.65997
LEVERAGE	312	.07	3.02	.5065	.36678
OSHIP	312	.00	.98	.0748	.18664
RECEIVABLE	312	-18.00	56.33	.3240	4.11209
BDOUT	312	.00	4.00	.3833	.24898
ΔCPA	312	.00	1.00	.2019	.40208
DCHANGE	312	.00	1.00	.4071	.49207
Valid N (listwise)	312				



Statistik Deskriptif Perusahaan yang tidak terindikasi *fraud*

Descriptive Statistics

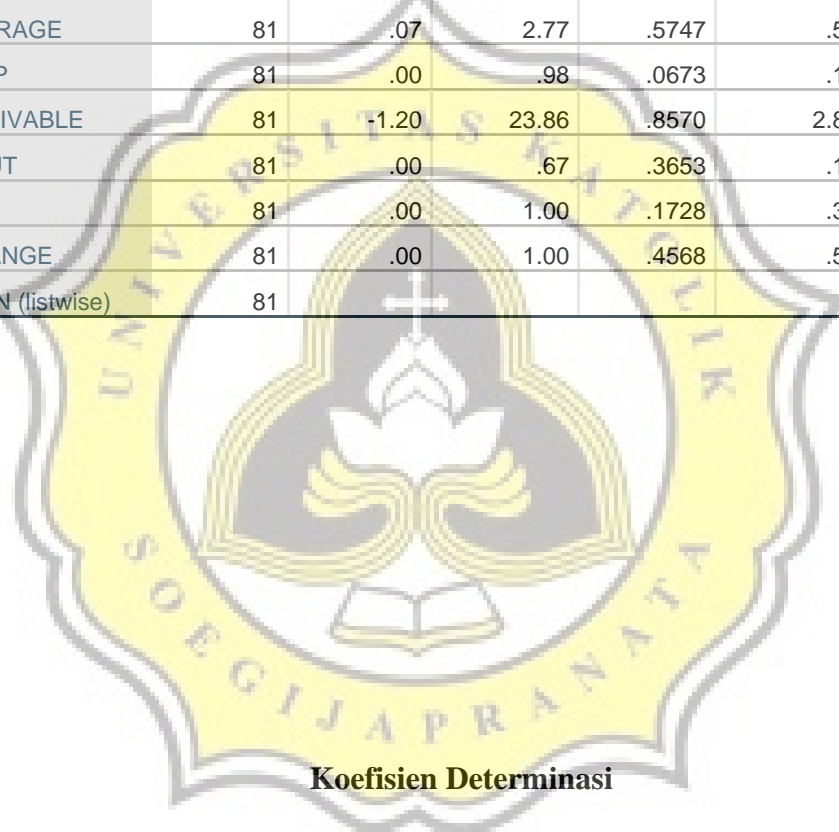
	N	Minimum	Maximum	Mean	Std. Deviation
ACHANGE	231	-.91	1.29	.0587	.17996
ROA	231	-.55	.43	.0448	.09620
LEVERAGE	231	.08	3.02	.4826	.30393
OSHIP	231	.00	.98	.0774	.18943
RECEIVABLE	231	-18.00	56.33	.1371	4.47103
BDOUT	231	.00	4.00	.3896	.27425
ΔCPA	231	.00	1.00	.2121	.40970

DCHANGE	231	.00	1.00	.3896	.48872
Valid N (listwise)	231				

Statistik Deskriptif Perusahaan yang terindikasi *fraud*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
ACHANGE	81	-.44	132.75	1.8102	14.73377
ROA	81	-.11	10.27	.3206	1.26871
LEVERAGE	81	.07	2.77	.5747	.50105
OSHIP	81	.00	.98	.0673	.17935
RECEIVABLE	81	-1.20	23.86	.8570	2.80620
BDOUT	81	.00	.67	.3653	.15590
ΔCPA	81	.00	1.00	.1728	.38046
DCHANGE	81	.00	1.00	.4568	.50123
Valid N (listwise)	81				



Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	314.789 ^a	.127	.187

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Omnibus Test (Ketepatan Model)

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	42.547	8	.000
	Block	42.547	8	.000
	Model	42.547	8	.000

Uji Kelayakan Keseluruhan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	8.586	8	.378

Uji Kemampuan Pengklasifikasian

Classification Table				
FSF				
	Observed	Tidak Terindikasi Fraud	Terindikasi Fraud	Percentage Correct
FSF	Tidak Terindikasi Fraud	227	4	98.3

	Terindikasi Fraud			
		62	19	23.5
	Overall Percentage			78.8

Pengujian Hipotesis

Variables in the Equation

		B	S.E.	Wald	df	Sig.	Exp(B)
Step 1 ^a	ACHANGE	2.233	.712	9.847	1	.002	9.330
	ROA	3.904	1.320	8.752	1	.003	49.591
	LEVERAGE	.725	.453	2.565	1	.109	2.065
	OSHIP	-.023	.744	.001	1	.975	.977
	RECEIVABLE	.051	.031	2.689	1	.101	1.052
	BDOUT	-.570	.829	.472	1	.492	.566
	ΔCPA	-.105	.376	.077	1	.781	.901
	DCHANGE	.157	.287	.300	1	.584	1.170
	Constant	-1.831	.462	15.721	1	.000	.160

a. Variable(s) entered on step 1: ACHANGE, ROA, LEVERAGE, OSHIP, RECEIVABLE, BDOUT, ΔCPA, DCHANGE.

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