

LAMPIRAN 1 Penelitian Terdahulu

Tabel 2.2
Relevansi Nilai Selama Konvergensi SAK-IFRS

Periset dan Tahun	Periode Observasi	Objek Penelitian	Metode	Model	Hasil
Syagata dan Daljono (2014)	2011 dan 2012	Sektor Manufaktur	Studi asosiasi	Model harga	Relevansi nilai setelah konvergensi lebih tinggi dari sebelum konvergensi <i>Adjusted R²</i> Sebelum : 0,55 Sesudah : 0,64
Claudia dan Budiharta (2014)	2006-2007 dan 2011-2012	Kelompok LQ 45	Studi asosiasi	Model harga	Terjadi kenaikan relevansi nilai setelah penerapan SAK-IFRS <i>Adjusted R²</i> Sebelum : 0,41 Sesudah : 0,50
Romadhoni dan Purwanti (2017)	2010-2011 dan 2012-2013	Sektor Jasa Keuangan	Studi asosiasi	Model harga	Relevansi nilai setelah konvergensi lebih rendah dari sebelum konvergensi <i>Adjusted R²</i> Sebelum : 0,58 Sesudah : 0,48
Febri dan Lako (2018)	2012-2015	Sektor Perbankan	Studi asosiasi	Model <i>return</i>	Relevansi nilai meningkat dari tahun ke tahun <i>R²</i> meningkat dengan rentang nilai antara 0,60 hingga 0,81
Rahayu dan Setiawan (2019)	2012-2013 dan 2015-2016	Sektor Perbankan	Studi asosiasi	Model harga dan model <i>return</i>	Relevansi nilai meningkat dari periode 2012-2013 ke periode 2015-2016 <i>Adjusted R²</i> (Model harga) 2012-2013 : 0,98 2015-2016 : 0,99 (Model <i>return</i>) 2012-2013 : -0,06 2015-2016 : 0,01

Tabel 2.3
Relevansi Nilai Sebelum Konvergensi SAK-IFRS

Periset dan Tahun	Periode Observasi	Objek Penelitian	Metode	Model	Hasil
Lako (2007)	1995-2004	Sektor Manufaktur	Studi peristiwa	Model <i>return</i>	Relevansi nilai pada periode jendela menurun dan pada tanggal publikasi meningkat <i>Adjusted R²</i> berkisar antara 0,002 hingga 0,009
Hayati (2016)	2010-2011	Sektor Manufaktur	Studi asosiasi	Model harga	Relevansi nilai sebelum konvergensi tergolong rendah <i>Adjusted R²</i> sebesar 0,12
Romadhoni dan Purwanti (2017)	2008-2009 dan 2010-2011	Sektor Jasa Keuangan	Studi asosiasi	Model harga	Relevansi nilai meningkat dari periode 2008-2009 ke periode 2010-2011 <i>Adjusted R²</i> 2008-2009 : 0,48 2010-2011 : 0,58
Febri dan Lako (2018)	2008-2011	Sektor Perbankan	Studi asosiasi	Model <i>return</i>	Relevansi nilai berfluktuasi dan cenderung menurun <i>R²</i> berfluktuasi dengan rentang nilai antara 0,38 hingga 0,56
Rahayu dan Setiawan (2019)	2008-2009 dan 2010-2011	Sektor Perbankan	Studi asosiasi	Model harga dan model <i>return</i>	Relevansi nilai meningkat dari periode 2008-2009 ke periode 2010-2011. Nilai <i>Adjusted R²</i> yang bertanda negatif menunjukkan informasi akuntansi tidak berpengaruh pada nilai pasar perusahaan. <i>Adjusted R²</i> (Model harga) 2008-2009 : 0,95 2010-2011 : 0,97 (Model <i>return</i>) 2008-2009 : -0,07 2010-2011 : -0,01

Tabel 2.4
Perbedaan Relevansi Nilai Antara Sebelum dan Sesudah Konvergensi SAK-IFRS

Periset dan Tahun	Periode Observasi	Objek Penelitian	Metode	Model	Hasil	
Karampinis dan Hevas (2009)	2002-2004 (pra) dan 2005-2007 (pasca)	Semua sektor (di Bursa Efek Yunani)	Studi asosiasi	Model harga dan model <i>return</i>	Tidak signifikannya peningkatan relevansi nilai setelah adopsi IFRS	Berdasarkan <i>Z-Cramer</i> , <i>F-test</i> < <i>F-table</i>
Sianipar dan Marsono (2013)	2011 dan 2012	Sektor Manufaktur	Studi asosiasi	Model harga	Tidak ada perbedaan relevansi nilai	Berdasarkan <i>Chow Test</i> , <i>F-test</i> < <i>F-table</i>
Wulandari dan Arum (2015)	2007 dan 2012	Sektor Manufaktur	Studi asosiasi	Model harga	Terdapat perbedaan relevansi nilai yang signifikan	Berdasarkan <i>Chow Test</i> , <i>F-test</i> > <i>F-table</i>
Agustin (2016)	2009-2011 dan 2012-2014	Sektor properti dan <i>real estate</i>	Studi asosiasi	Model harga	Tidak ada perbedaan relevansi nilai	Berdasarkan <i>Wilcoxon Sample t-test</i> , nilai Sig. 0,053 > 0,05
Hayati (2016)	2010-2011 dan 2012-2013	Sektor Manufaktur	Studi asosiasi	Model harga	Tidak ada perbedaan relevansi nilai	Berdasarkan <i>Paired Sampel t-test</i> , nilai Sig. 0,141 > 0,05
Sukma dan Yadnyana (2016)	2007-2008 dan 2012-2013	Sektor non keuangan	Studi asosiasi	Model harga	Terdapat perbedaan relevansi nilai yang signifikan	Berdasarkan <i>Chow Test</i> , <i>F-test</i> > <i>F-table</i>
Febri dan Lako (2018)	2008-2011 dan 2012-2015	Sektor Perbankan	Studi asosiasi	Model <i>return</i>	Terdapat perbedaan relevansi nilai yang signifikan	Berdasarkan <i>Z-Cramer</i> , <i>F-test</i> > <i>F-table</i>

Lampiran 2
Daftar Sampel Emiten Perbankan

TAHUN	NO	KODE SAHAM	NAMA PERUSAHAAN
2008	1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	2	INPC	Bank Artha Graha Internasional Tbk.
	3	BBKP	Bank Bukopin Tbk.
	4	BNBA	Bank Bumi Artha Tbk.
	5	BBCA	Bank Central Asia Tbk.
	6	BNGA	Bank CIMB Niaga Tbk.
	7	BDMN	Bank Danamon Indonesia Tbk.
	8	SDRA	Bank Himpunan Saudara 1906 Tbk.
	9	BNII	Bank Internasional Indonesia Tbk.
	10	MAYA	Bank Mayapada Tbk.
	11	BMRI	Bank Mandiri (Persero) Tbk.
	12	MEGA	Bank Mega Tbk.
	13	NISP	Bank OCBC NISP Tbk.
	14	PNBN	Bank Pan Indonesia Tbk.
	15	BNLI	Bank Permata Tbk.
	16	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	17	BVIC	Bank Victoria International Tbk.
2009	18	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	19	INPC	Bank Artha Graha Internasional Tbk.
	20	BBKP	Bank Bukopin Tbk.
	21	BNBA	Bank Bumi Artha Tbk.
	22	BBCA	Bank Central Asia Tbk.
	23	BNGA	Bank CIMB Niaga Tbk.
	24	BDMN	Bank Danamon Indonesia Tbk.
	25	SDRA	Bank Himpunan Saudara 1906 Tbk.
	26	BABP	Bank MNC Internasional Tbk.
	27	BMRI	Bank Mandiri (Persero) Tbk.
	28	MAYA	Bank Mayapada Tbk.
	29	MEGA	Bank Mega Tbk.
	30	NISP	Bank OCBC NISP Tbk.
	31	PNBN	Bank Pan Indonesia Tbk.
	32	BNLI	Bank Permata Tbk.
	33	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	34	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	35	BVIC	Bank Victoria International Tbk.

2010	36	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	37	INPC	Bank Artha Graha Internasional Tbk.
	38	BBKP	Bank Bukopin Tbk.
	39	BNBA	Bank Bumi Artha Tbk.
	40	BACA	Bank Capital Indonesia Tbk.
	41	BBCA	Bank Central Asia Tbk.
	42	BNGA	Bank CIMB Niaga Tbk.
	43	BDMN	Bank Danamon Indonesia Tbk.
	44	SDRA	Bank Himpunan Saudara 1906 Tbk.
	45	BABP	Bank MNC Internasional Tbk.
	46	BNII	Bank Internasional Indonesia Tbk.
	47	MAYA	Bank Mayapada Tbk.
	48	BMRI	Bank Mandiri (Persero) Tbk.
	49	MEGA	Bank Mega Tbk.
	50	NISP	Bank OCBC NISP Tbk.
	51	PNBN	Bank Pan Indonesia Tbk.
	52	BNLI	Bank Permata Tbk.
	53	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	54	BBTN	Bank Tabungan Negara (Persero) Tbk.
	55	BVIC	Bank Victoria International Tbk.
	56	MCOR	Bank Windu Kentjana International Tbk.
2011	57	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	58	INPC	Bank Artha Graha Internasional Tbk.
	59	BBKP	Bank Bukopin Tbk.
	60	BNBA	Bank Bumi Artha Tbk.
	61	BACA	Bank Capital Indonesia Tbk.
	62	BBCA	Bank Central Asia Tbk.
	63	BNGA	Bank CIMB Niaga Tbk.
	64	BDMN	Bank Danamon Indonesia Tbk.
	65	BEKS	Bank Pundi Indonesia Tbk.
	66	SDRA	Bank Himpunan Saudara 1906 Tbk.
	67	BABP	Bank MNC Internasional Tbk.
	68	BNII	Bank Internasional Indonesia Tbk.
	69	BJBR	BPD Jawa Barat dan Banten Tbk.
	70	BKSW	Bank QNB Kesawan Tbk.
	71	BMRI	Bank Mandiri (Persero) Tbk.
	72	MAYA	Bank Mayapada Tbk.
	73	MEGA	Bank Mega Tbk.
	74	NISP	Bank OCBC NISP Tbk.
	75	PNBN	Bank Pan Indonesia Tbk.

	76	BNLI	Bank Permata Tbk.
	77	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	78	BSIM	Bank Sinarmas Tbk.
	79	BBTN	Bank Tabungan Negara (Persero) Tbk.
	80	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	81	BVIC	Bank Victoria International Tbk.
	82	MCOR	Bank Windu Kentjana International Tbk.
2012	83	INPC	Bank Artha Graha Internasional Tbk.
	84	BNBA	Bank Bumi Artha Tbk.
	85	BBCA	Bank Central Asia Tbk.
	86	BNGA	Bank CIMB Niaga Tbk.
	87	BDMN	Bank Danamon Indonesia Tbk.
	88	BEKS	Bank Pundi Indonesia Tbk.
	89	BABP	Bank MNC Internasional Tbk.
	90	BNII	Bank Internasional Indonesia Tbk.
	91	BJBR	BPD Jawa Barat dan Banten Tbk.
	92	BMRI	Bank Mandiri (Persero) Tbk.
	93	MAYA	Bank Mayapada Tbk.
	94	MEGA	Bank Mega Tbk.
	95	NISP	Bank OCBC NISP Tbk.
	96	BNLI	Bank Permata Tbk.
	97	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	98	BSIM	Bank Sinarmas Tbk.
	99	BBTN	Bank Tabungan Negara (Persero) Tbk.
	100	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	101	BVIC	Bank Victoria International Tbk.
2013	102	INPC	Bank Artha Graha Internasional Tbk.
	103	BACA	Bank Capital Indonesia Tbk.
	104	BNGA	Bank CIMB Niaga Tbk.
	105	BDMN	Bank Danamon Indonesia Tbk.
	106	BEKS	Bank Pundi Indonesia Tbk.
	107	BNII	Bank Internasional Indonesia Tbk.
	108	BJBR	BPD Jawa Barat dan Banten Tbk.
	109	BKSW	Bank QNB Kesawan Tbk.
	110	MAYA	Bank Mayapada Tbk.
	111	MEGA	Bank Mega Tbk.
	112	NISP	Bank OCBC NISP Tbk.
	113	BNLI	Bank Permata Tbk.
	114	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	115	BSIM	Bank Sinarmas Tbk.

	116	BSWD	Bank of India Indonesia Tbk.
	117	BBTN	Bank Tabungan Negara (Persero) Tbk.
	118	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	119	BVIC	Bank Victoria International Tbk.
2014	120	INPC	Bank Artha Graha Internasional Tbk.
	121	BBKP	Bank Bukopin Tbk.
	122	BNBA	Bank Bumi Artha Tbk.
	123	BACA	Bank Capital Indonesia Tbk.
	124	BBCA	Bank Central Asia Tbk.
	125	BDMN	Bank Danamon Indonesia Tbk.
	126	BEKS	Bank Pundi Indonesia Tbk.
	127	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
	128	BNII	Bank Internasional Indonesia Tbk.
	129	BJBR	BPD Jawa Barat dan Banten Tbk.
	130	BMRI	Bank Mandiri (Persero) Tbk.
	131	MAYA	Bank Mayapada Tbk.
	132	MEGA	Bank Mega Tbk.
	133	BBNI	Bank Negara Indonesia (Persero) Tbk.
	134	NISP	Bank OCBC NISP Tbk.
	135	PNBN	Bank Pan Indonesia Tbk.
	136	BNLI	Bank Permata Tbk.
	137	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	138	BSIM	Bank Sinarmas Tbk.
	139	BSWD	Bank of India Indonesia Tbk.
	140	BBTN	Bank Tabungan Negara (Persero) Tbk.
	141	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	142	MCOR	Bank Windu Kentjana International Tbk.
	143	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	144	BJTM	BPD Jawa Timur Tbk.
	145	NOBU	Bank Nationalnobu Tbk.
2015	146	INPC	Bank Artha Graha Internasional Tbk.
	147	BBKP	Bank Bukopin Tbk.
	148	BNBA	Bank Bumi Artha Tbk.
	149	BACA	Bank Capital Indonesia Tbk.
	150	BBCA	Bank Central Asia Tbk.
	151	BNGA	Bank CIMB Niaga Tbk.
	152	BDMN	Bank Danamon Indonesia Tbk.
	153	BNII	Bank Maybank Indonesia Tbk.
	154	BKSW	Bank QNB Indonesia Tbk.
	155	BMRI	Bank Mandiri (Persero) Tbk.

	156	MAYA	Bank Mayapada Tbk.
	157	MEGA	Bank Mega Tbk.
	158	BBNI	Bank Negara Indonesia (Persero) Tbk.
	159	PNBN	Bank Pan Indonesia Tbk.
	160	BNLI	Bank Permata Tbk.
	161	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	162	BSIM	Bank Sinarmas Tbk.
	163	BSWD	Bank of India Indonesia Tbk.
	164	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	165	BVIC	Bank Victoria International Tbk.
	166	MCOR	Bank Windu Kentjana International Tbk.
	167	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	168	BJTM	BPD Jawa Timur Tbk.
	169	NOBU	Bank Nationalnobu Tbk.
	170	AGRS	Bank Agris Tbk.
	171	BABP	Bank MNC Internasional Tbk.
	172	BINA	Bank Ina Perdana Tbk.
	173	PNBS	Bank Panin Syariah Tbk.
	174	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
2016	175	INPC	Bank Artha Graha Internasional Tbk.
	176	BBKP	Bank Bukopin Tbk.
	177	BNBA	Bank Bumi Artha Tbk.
	178	BACA	Bank Capital Indonesia Tbk.
	179	BBCA	Bank Central Asia Tbk.
	180	BNGA	Bank CIMB Niaga Tbk.
	181	BDMN	Bank Danamon Indonesia Tbk.
	182	BNII	Bank Maybank Indonesia Tbk.
	183	BMRI	Bank Mandiri (Persero) Tbk.
	184	MAYA	Bank Mayapada Tbk.
	185	BBNI	Bank Negara Indonesia (Persero) Tbk.
	186	NISP	Bank OCBC NISP Tbk.
	187	PNBN	Bank Pan Indonesia Tbk.
	188	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	189	BBTN	Bank Tabungan Negara (Persero) Tbk.
	190	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	191	BVIC	Bank Victoria International Tbk.
	192	MCOR	Bank Windu Kentjana International Tbk.
	193	BJTM	BPD Jawa Timur Tbk.
	194	NOBU	Bank Nationalnobu Tbk.
	195	AGRS	Bank Agris Tbk.

	196	BABP	Bank MNC Internasional Tbk.
	197	BINA	Bank Ina Perdana Tbk.
	198	DNAR	Bank Dinar Indonesia Tbk.
	199	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
2017	200	INPC	Bank Artha Graha Internasional Tbk.
	201	BBKP	Bank Bukopin Tbk.
	202	BNBA	Bank Bumi Artha Tbk.
	203	BACA	Bank Capital Indonesia Tbk.
	204	BBCA	Bank Central Asia Tbk.
	205	BNGA	Bank CIMB Niaga Tbk.
	206	BDMN	Bank Danamon Indonesia Tbk.
	207	BEKS	PT Bank Pembangunan Daerah Banten Tbk.
	208	BNII	Bank Maybank Indonesia Tbk.
	209	BJBR	BPD Jawa Barat dan Banten Tbk.
	210	BMRI	Bank Mandiri (Persero) Tbk.
	211	MAYA	Bank Mayapada Tbk.
	212	BBNI	Bank Negara Indonesia (Persero) Tbk.
	213	NISP	Bank OCBC NISP Tbk.
	214	PNBN	Bank Pan Indonesia Tbk.
	215	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	216	BSIM	Bank Sinarmas Tbk.
	217	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	218	BVIC	Bank Victoria International Tbk.
	219	MCOR	Bank Windu Kentjana International Tbk.
	220	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	221	BJTM	BPD Jawa Timur Tbk.
	222	NOBU	Bank Nationalnobu Tbk.
	223	DNAR	Bank Dinar Indonesia Tbk.
	224	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
	225	ARTO	Bank Artos Indonesia Tbk.
	226	BBHI	Bank Harda Internasional Tbk.
	227	BBYB	Bank Yudha Bhakti Tbk.
	228	BGTG	Bank Ganesha Tbk.
2018	229	INPC	Bank Artha Graha Internasional Tbk.
	230	BBKP	Bank Bukopin Tbk.
	231	BACA	Bank Capital Indonesia Tbk.
	232	BBCA	Bank Central Asia Tbk.
	233	BNGA	Bank CIMB Niaga Tbk.
	234	BDMN	Bank Danamon Indonesia Tbk.
	235	BEKS	PT Bank Pembangunan Daerah Banten Tbk.

	236	BNII	Bank Maybank Indonesia Tbk.
	237	BJBR	BPD Jawa Barat dan Banten Tbk.
	238	BKSW	Bank QNB Indonesia Tbk.
	239	BMRI	Bank Mandiri (Persero) Tbk.
	240	MAYA	Bank Mayapada Tbk.
	241	MEGA	Bank Mega Tbk.
	242	BBNI	Bank Negara Indonesia (Persero) Tbk.
	243	NISP	Bank OCBC NISP Tbk.
	244	BNLI	Bank Permata Tbk.
	245	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	246	BSIM	Bank Sinarmas Tbk.
	247	BBTN	Bank Tabungan Negara (Persero) Tbk.
	248	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	249	BVIC	Bank Victoria International Tbk.
	250	MCOR	Bank Windu Kentjana International Tbk.
	251	BJTM	BPD Jawa Timur Tbk.
	252	NOBU	Bank Nationalnobu Tbk.
	253	BABP	Bank MNC Internasional Tbk.
	254	BINA	Bank Ina Perdana Tbk.
	255	DNAR	Bank Dinar Indonesia Tbk.
	256	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
	257	ARTO	Bank Artos Indonesia Tbk.
	258	BGTG	Bank Ganesha Tbk.
2019	259	BBKP	Bank Bukopin Tbk.
	260	BNBA	Bank Bumi Artha Tbk.
	261	BBCA	Bank Central Asia Tbk.
	262	BNGA	Bank CIMB Niaga Tbk.
	263	BDMN	Bank Danamon Indonesia Tbk.
	264	BNII	Bank Maybank Indonesia Tbk.
	265	BJBR	BPD Jawa Barat dan Banten Tbk.
	266	BMRI	Bank Mandiri (Persero) Tbk.
	267	MAYA	Bank Mayapada Tbk.
	268	MEGA	Bank Mega Tbk.
	269	NISP	Bank OCBC NISP Tbk.
	270	PNBN	Bank Pan Indonesia Tbk.
	271	BNLI	Bank Permata Tbk.
	272	BBRI	Bank Rakyat Indonesia (Persero) Tbk.
	273	BBTN	Bank Tabungan Negara (Persero) Tbk.
	274	BTPN	Bank Tabungan Pensiunan Nasional Tbk.
	275	BVIC	Bank Victoria International Tbk.

	276	MCOR	Bank Windu Kentjana International Tbk.
	277	AGRO	Bank Rakyat Indonesia Agroniaga Tbk.
	278	BJTM	BPD Jawa Timur Tbk.
	279	BABP	Bank MNC Internasional Tbk.
	280	BINA	Bank Ina Perdana Tbk.
	281	PNBS	Bank Panin Syariah Tbk.
	282	SDRA	Bank Woori Saudara Indonesia 1908 Tbk.
	283	BBHI	Bank Harda Internasional Tbk.
	284	BRIS	Bank BRI Syariah Tbk



Lampiran 3
Data Nilai Buku Ekuitas, Laba Bersih, dan Harga Saham

Tahun 2007-2008

NO	Kode Emiten	Tahun 2007			Tahun 2008		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	AGRO	Rp244.399.000.000	Rp2.996.000.000	Rp213	Rp237.154.000.000	Rp2.626.000.000	Rp213
2	INPC	Rp631.737.000.000	Rp15.060.000.000	Rp97	Rp919.446.000.000	Rp21.850.000.000	Rp52
3	BBKP	Rp1.965.000.000.000	Rp375.000.000.000	Rp457	Rp2.167.970.000.000	Rp369.000.000.000	Rp187
4	BNBA	Rp370.880.000.000	Rp20.802.000.000	Rp245	Rp393.303.000.000	Rp27.621.000.000	Rp60
5	BBCA	Rp18.822.000.000.000	Rp2.176.000.000.000	Rp710	Rp23.279.000.000.000	Rp5.776.000.000.000	Rp550
6	BNGA	Rp9.081.875.000.000	Rp1.508.386.000.000	Rp884	Rp9.302.467.000.000	Rp678.189.000.000	Rp486
7	BDMN	Rp10.833.000.000.000	Rp2.117.000.000.000	Rp7.622	Rp10.579.000.000.000	Rp1.530.000.000.000	Rp3.010
8	SDRA	Rp179.809.000.000	Rp31.603.000.000	Rp119	Rp200.526.000.000	Rp37.657.000.000	Rp41
9	BNII	Rp5.343.196.000.000	Rp404.757.000.000	Rp270	Rp5.091.007.000.000	-Rp40.969.000.000	Rp350
10	MAYA	Rp941.652.000.000	Rp40.744.000.000	Rp988	Rp950.345.000.000	Rp40.965.000.000	Rp1.187
11	BMRI	Rp29.244.000.000.000	Rp4.346.000.000.000	Rp1.720	Rp30.514.000.000.000	Rp5.313.000.000.000	Rp995
12	MEGA	Rp2.939.000.000.000	Rp521.000.000.000	Rp918	Rp2.870.000.000.000	Rp502.000.000.000	Rp1.020
13	NISP	Rp3.368.626.000.000	Rp250.084.000.000	Rp423	Rp3.630.670.000.000	Rp316.922.000.000	Rp329
14	PNBN	Rp7.500.000.000.000	Rp955.000.000.000	Rp680	Rp7.935.000.000.000	Rp798.000.000.000	Rp580
15	BNLI	Rp3.902.676.000.000	Rp499.025.000.000	Rp738	Rp4.288.662.000.000	Rp452.409.000.000	Rp406
16	BBRI	Rp19.438.000.000.000	Rp4.838.000.000.000	Rp740	Rp22.357.000.000.000	Rp5.958.000.000.000	Rp458
17	BVIC	Rp403.562.000.000	Rp49.554.000.000	Rp129	Rp527.915.000.000	Rp35.623.000.000	Rp81

Tahun 2008-2009

NO	Kode Emiten	Tahun 2008			Tahun 2009		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	AGRO	Rp237.154.000.000	Rp2.626.000.000	Rp213	Rp347.894.000.000	Rp2.196.000.000	Rp128
2	INPC	Rp919.446.000.000	Rp21.850.000.000	Rp52	Rp963.069.000.000	Rp41.858.000.000	Rp76
3	BBKP	Rp2.167.970.000.000	Rp369.000.000.000	Rp187	Rp2.541.364.000.000	Rp362.237.000.000	Rp370
4	BNBA	Rp393.303.000.000	Rp27.621.000.000	Rp60	Rp419.253.000.000	Rp29.049.000.000	Rp133
5	BBCA	Rp23.279.000.000.000	Rp5.776.000.000.000	Rp550	Rp27.857.000.000.000	Rp6.807.000.000.000	Rp1.000
6	BNGA	Rp9.302.467.000.000	Rp678.189.000.000	Rp486	Rp11.210.407.000.000	Rp1.568.130.000.000	Rp697
7	BDMN	Rp10.579.000.000.000	Rp1.530.000.000.000	Rp3.010	Rp15.806.000.000.000	Rp1.532.000.000.000	Rp4.418
8	SDRA	Rp200.526.000.000	Rp37.657.000.000	Rp41	Rp253.620.000.000	Rp35.650.000.000	Rp267
9	BABP	Rp504.996.000.000	Rp1.926.000.000	Rp50	Rp520.719.000.000	Rp5.043.000.000	Rp108
10	BMRI	Rp30.514.000.000.000	Rp5.313.000.000.000	Rp995	Rp35.109.000.000.000	Rp7.155.000.000.000	Rp2.310
11	MAYA	Rp950.345.000.000	Rp40.965.000.000	Rp1.187	Rp993.521.000.000	Rp41.009.000.000	Rp1.137
12	MEGA	Rp2.870.000.000.000	Rp502.000.000.000	Rp1.020	Rp3.403.000.000.000	Rp537.000.000.000	Rp1.312
13	NISP	Rp3.630.670.000.000	Rp316.922.000.000	Rp329	Rp4.137.300.000.000	Rp435.865.000.000	Rp470
14	PNBN	Rp7.935.000.000.000	Rp798.000.000.000	Rp580	Rp10.742.000.000.000	Rp1.035.000.000.000	Rp760
15	BNLI	Rp4.288.662.000.000	Rp452.409.000.000	Rp406	Rp4.835.512.000.000	Rp480.155.000.000	Rp663
16	BBRI	Rp22.357.000.000.000	Rp5.958.000.000.000	Rp458	Rp27.257.000.000.000	Rp7.308.000.000.000	Rp765
17	BTPN	Rp1.617.222.000.000	Rp378.886.000.000	Rp217	Rp2.038.313.000.000	Rp420.423.000.000	Rp706
18	BVIC	Rp527.915.000.000	Rp35.623.000.000	Rp81	Rp629.350.000.000	Rp46.240.000.000	Rp119

Tahun 2009-2010

NO	Kode Emiten	Tahun 2009			Tahun 2010		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	AGRO	Rp347.894.000.000	Rp2.196.000.000	Rp128	Rp278.826.000.000	Rp14.026.000.000	Rp152
2	INPC	Rp963.069.000.000	Rp41.858.000.000	Rp76	Rp1.054.458.000.000	Rp83.669.000.000	Rp107
3	BBKP	Rp2.541.364.000.000	Rp362.237.000.000	Rp370	Rp2.891.958.000.000	Rp492.761.000.000	Rp626
4	BNBA	Rp419.253.000.000	Rp29.049.000.000	Rp133	Rp440.437.000.000	Rp28.113.000.000	Rp164
5	BACA	Rp504.512.000.000	Rp22.439.000.000	Rp85	Rp543.870.000.000	Rp23.166.000.000	Rp118
6	BBCA	Rp27.857.000.000.000	Rp6.807.000.000.000	Rp1.000	Rp34.108.000.000.000	Rp8.479.000.000.000	Rp1.280
7	BNGA	Rp11.210.407.000.000	Rp1.568.130.000.000	Rp697	Rp13.767.417.000.000	Rp2.548.153.000.000	Rp1.910
8	BDMN	Rp15.806.000.000.000	Rp1.532.000.000.000	Rp4.418	Rp18.450.000.000.000	Rp2.883.000.000.000	Rp5.534
9	SDRA	Rp253.620.000.000	Rp35.650.000.000	Rp267	Rp393.570.000.000	Rp90.040.000.000	Rp277
10	BABP	Rp520.719.000.000	Rp5.043.000.000	Rp108	Rp700.769.000.000	Rp28.203.000.000	Rp131
11	BNII	Rp5.090.967.000.000	Rp468.697.000.000	Rp312	Rp7.459.196.000.000	Rp531.126.000.000	Rp761
12	MAYA	Rp993.521.000.000	Rp41.009.000.000	Rp1.137	Rp1.483.399.000.000	Rp76.954.000.000	Rp945
13	BMRI	Rp35.109.000.000.000	Rp7.155.000.000.000	Rp2.310	Rp42.070.036.000.000	Rp9.369.226.000.000	Rp3.195
14	MEGA	Rp3.403.000.000.000	Rp537.000.000.000	Rp1.312	Rp4.366.000.000.000	Rp952.000.000.000	Rp1.812
15	NISP	Rp4.137.300.000.000	Rp435.865.000.000	Rp470	Rp5.830.743.000.000	Rp418.662.000.000	Rp800
16	PNBN	Rp10.742.000.000.000	Rp1.035.000.000.000	Rp760	Rp13.503.000.000.000	Rp1.449.000.000.000	Rp1.140
17	BNLI	Rp4.835.512.000.000	Rp480.155.000.000	Rp663	Rp7.917.273.000.000	Rp996.649.000.000	Rp1.530
18	BBRI	Rp27.257.000.000.000	Rp7.308.000.000.000	Rp765	Rp36.673.000.000.000	Rp11.472.000.000.000	Rp1.050
19	BBTN	Rp5.393.000.000.000	Rp490.000.000.000	Rp807	Rp6.447.000.000.000	Rp916.000.000.000	Rp1.576
20	BVIC	Rp629.350.000.000	Rp46.240.000.000	Rp119	Rp742.690.000.000	Rp106.802.000.000	Rp138
21	MCOR	Rp301.392.000.000	Rp16.069.000.000	Rp62	Rp521.420.000.000	Rp28.293.000.000	Rp83

Tahun 2010-2011

NO	Kode Emiten	Tahun 2010			Tahun 2011		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	AGRO	Rp278.826.000.000	Rp14.026.000.000	Rp152	Rp347.616.000.000	Rp32.856.000.000	Rp107
2	INPC	Rp1.054.458.000.000	Rp83.669.000.000	Rp107	Rp1.154.341.000.000	Rp100.430.000.000	Rp96
3	BBKP	Rp2.891.958.000.000	Rp492.761.000.000	Rp626	Rp4.374.094.000.000	Rp741.478.000.000	Rp580
4	BNBA	Rp440.437.000.000	Rp28.113.000.000	Rp164	Rp476.132.000.000	Rp42.625.000.000	Rp139
5	BACA	Rp543.870.000.000	Rp23.166.000.000	Rp118	Rp608.788.000.000	Rp27.807.000.000	Rp151
6	BBCA	Rp34.108.000.000.000	Rp8.479.000.000.000	Rp1.280	Rp42.027.000.000.000	Rp10.820.000.000.000	Rp1.600
7	BNGA	Rp13.767.417.000.000	Rp2.548.153.000.000	Rp1.910	Rp18.302.607.000.000	Rp3.174.145.000.000	Rp1.220
8	BDMN	Rp18.450.000.000.000	Rp2.883.000.000.000	Rp5.534	Rp25.709.000.000.000	Rp3.402.000.000.000	Rp4.100
9	BEKS	Rp256.563.000.000	-Rp88.646.000.000	Rp92	Rp463.241.000.000	-Rp147.253.000.000	Rp73
10	SDRA	Rp393.570.000.000	Rp90.040.000.000	Rp277	Rp473.170.000.000	Rp118.840.000.000	Rp210
11	BABP	Rp700.769.000.000	Rp28.203.000.000	Rp131	Rp604.802.000.000	-Rp113.618.000.000	Rp106
12	BNII	Rp7.459.196.000.000	Rp531.126.000.000	Rp761	Rp7.954.003.000.000	Rp671.096.000.000	Rp410
13	BJBR	Rp4.990.993.000.000	Rp890.225.000.000	Rp1.450	Rp5.387.099.000.000	Rp962.695.000.000	Rp910
14	BKSW	Rp178.124.000.000	Rp1.212.000.000	Rp203	Rp892.573.000.000	Rp6.182.000.000	Rp357
15	BMRI	Rp42.070.036.000.000	Rp9.369.226.000.000	Rp3.195	Rp62.654.408.000.000	Rp12.695.885.000.000	Rp3.375
16	MAYA	Rp1.483.399.000.000	Rp76.954.000.000	Rp945	Rp1.663.595.000.000	Rp171.275.000.000	Rp1.016
17	MEGA	Rp4.366.000.000.000	Rp952.000.000.000	Rp1.812	Rp4.876.000.000.000	Rp1.073.000.000.000	Rp1.997
18	NISP	Rp5.830.743.000.000	Rp418.662.000.000	Rp800	Rp6.590.379.000.000	Rp752.654.000.000	Rp508
19	PNBN	Rp13.503.000.000.000	Rp1.449.000.000.000	Rp1.140	Rp15.898.000.000.000	Rp2.053.000.000.000	Rp780
20	BNLI	Rp7.917.273.000.000	Rp996.649.000.000	Rp1.530	Rp9.136.208.000.000	Rp1.156.876.000.000	Rp1.162
21	BBRI	Rp36.673.000.000.000	Rp11.472.000.000.000	Rp1.050	Rp49.820.000.000.000	Rp15.088.000.000.000	Rp1.350
22	BSIM	Rp911.494.000.000	Rp101.806.000.000	Rp350	Rp1.294.968.000.000	Rp112.650.000.000	Rp266
23	BBTN	Rp6.447.000.000.000	Rp916.000.000.000	Rp1.576	Rp7.332.000.000.000	Rp1.119.000.000.000	Rp1.163
24	BTPN	Rp4.217.291.000.000	Rp836.819.000.000	Rp2.640	Rp5.617.198.000.000	Rp1.400.063.000.000	Rp3.400
25	BVIC	Rp742.690.000.000	Rp106.802.000.000	Rp138	Rp1.212.114.000.000	Rp187.402.000.000	Rp129

26	MCOR	Rp521.420.000.000	Rp28.293.000.000	Rp83	Rp557.634.000.000	Rp36.214.000.000	Rp104
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Tahun 2011-2012

NO	Kode Emiten	Tahun 2011			Tahun 2012		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp1.154.341.000.000	Rp100.430.000.000	Rp96	Rp1.937.327.000.000	Rp133.349.000.000	Rp111
2	BNBA	Rp476.132.000.000	Rp42.625.000.000	Rp139	Rp522.505.000.000	Rp57.116.000.000	Rp165
3	BBCA	Rp42.027.000.000.000	Rp10.818.000.000.000	Rp8.000	Rp51.898.000.000.000	Rp11.718.000.000.000	Rp9.100
4	BNGA	Rp18.302.607.000.000	Rp3.174.145.000.000	Rp1.220	Rp22.567.773.000.000	Rp4.249.861.000.000	Rp1.100
5	BDMN	Rp25.709.000.000.000	Rp3.402.000.000.000	Rp4.100	Rp28.733.000.000.000	Rp4.117.000.000.000	Rp5.650
6	BEKS	Rp463.241.000.000	-Rp147.253.000.000	Rp73	Rp654.184.000.000	Rp46.865.000.000	Rp80
7	BABP	Rp604.802.000.000	-Rp113.618.000.000	Rp95	Rp713.840.000.000	Rp1.036.000.000	Rp152
8	BNII	Rp7.954.003.000.000	Rp671.096.000.000	Rp410	Rp9.667.493.000.000	Rp1.211.121.000.000	Rp395
9	BJBR	Rp5.387.099.000.000	Rp962.695.000.000	Rp910	Rp6.008.840.000.000	Rp1.193.304.000.000	Rp1.060
10	BMRI	Rp62.654.408.000.000	Rp12.695.885.000.000	Rp3.375	Rp75.755.589.000.000	Rp16.043.618.000.000	Rp4.050
11	MAYA	Rp1.663.595.000.000	Rp171.275.000.000	Rp1.016	Rp1.845.738.000.000	Rp263.289.000.000	Rp2.417
12	MEGA	Rp4.876.000.000.000	Rp1.073.000.000.000	Rp1.997	Rp6.263.000.000.000	Rp1.377.000.000.000	Rp1.912
13	NISP	Rp6.590.379.000.000	Rp752.654.000.000	Rp508	Rp8.951.476.000.000	Rp915.456.000.000	Rp760
14	BNLI	Rp9.136.208.000.000	Rp1.156.876.000.000	Rp1.162	Rp12.495.534.000.000	Rp1.368.133.000.000	Rp1.155
15	BBRI	Rp49.820.000.000.000	Rp15.088.000.000.000	Rp1.350	Rp64.882.000.000.000	Rp18.687.000.000.000	Rp1.390
16	BSIM	Rp1.294.968.000.000	Rp112.650.000.000	Rp266	Rp1.825.608.000.000	Rp154.932.000.000	Rp225
17	BBTN	Rp7.332.000.000.000	Rp1.119.000.000.000	Rp1.163	Rp10.278.871.000.000	Rp1.363.962.000.000	Rp1.450
18	BTPN	Rp5.617.198.000.000	Rp1.400.063.000.000	Rp3.400	Rp7.511.501.000.000	Rp1.990.362.000.000	Rp5.250
19	BVIC	Rp1.212.114.000.000	Rp187.402.000.000	Rp129	Rp1.469.192.000.000	Rp205.571.000.000	Rp117

Tahun 2012-2013

NO	Kode Emiten	Tahun 2012			Tahun 2013		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp1.937.327.000.000	Rp133.349.000.000	Rp111	Rp2.608.691.000.000	Rp222.805.000.000	Rp91
2	BACA	Rp657.788.000.000	Rp47.714.000.000	Rp114	Rp906.390.000.000	Rp70.477.000.000	Rp88
3	BNGA	Rp22.567.773.000.000	Rp4.249.861.000.000	Rp1.100	Rp25.792.028.000.000	Rp4.296.151.000.000	Rp920
4	BDMN	Rp28.733.000.000.000	Rp4.117.000.000.000	Rp5.650	Rp31.553.000.000.000	Rp4.159.000.000.000	Rp3.775
5	BEKS	Rp654.184.000.000	Rp46.865.000.000	Rp80	Rp717.916.000.000	Rp96.272.000.000	Rp56
6	BNII	Rp9.667.493.000.000	Rp1.211.121.000.000	Rp395	Rp12.408.401.000.000	Rp1.570.316.000.000	Rp305
7	BJBR	Rp6.008.840.000.000	Rp1.193.304.000.000	Rp1.060	Rp6.718.265.000.000	Rp1.376.387.000.000	Rp890
8	BKSW	Rp863.068.000.000	-Rp29.499.000.000	Rp347	Rp1.513.028.000.000	Rp3.357.000.000	Rp312
9	MAYA	Rp1.845.738.000.000	Rp263.289.000.000	Rp2.417	Rp2.412.324.000.000	Rp385.351.000.000	Rp2.017
10	MEGA	Rp6.263.000.000.000	Rp1.377.000.000.000	Rp1.912	Rp6.183.000.000.000	Rp525.000.000.000	Rp2.050
11	NISP	Rp8.951.476.000.000	Rp915.456.000.000	Rp760	Rp13.496.552.000.000	Rp1.142.721.000.000	Rp615
12	BNLI	Rp12.495.534.000.000	Rp1.368.133.000.000	Rp1.155	Rp14.126.644.000.000	Rp1.725.873.000.000	Rp1.105
13	BBRI	Rp64.882.000.000.000	Rp18.687.000.000.000	Rp1.390	Rp79.327.000.000.000	Rp21.354.000.000.000	Rp1.450
14	BSIM	Rp1.825.608.000.000	Rp154.932.000.000	Rp225	Rp2.754.260.000.000	Rp221.100.000.000	Rp240
15	BSWD	Rp373.769.000.000	Rp54.996.000.000	Rp1.560	Rp454.861.000.000	Rp81.495.000.000	Rp710
16	BBTN	Rp10.278.871.000.000	Rp1.363.962.000.000	Rp1.450	Rp11.593.357.000.000	Rp1.562.161.000.000	Rp870
17	BTPN	Rp7.511.501.000.000	Rp1.990.362.000.000	Rp5.250	Rp9.784.519.000.000	Rp2.139.661.000.000	Rp4.300
18	BVIC	Rp1.469.192.000.000	Rp205.571.000.000	Rp117	Rp1.626.555.000.000	Rp244.415.000.000	Rp125

Tahun 2013-2014

NO	Kode Emiten	Tahun 2013			Tahun 2014		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp2.608.691.000.000	Rp222.805.000.000	Rp91	Rp2.719.276.000.000	Rp110.585.000.000	Rp79
2	BBKP	Rp6.244.000.000.000	Rp952.000.000.000	Rp620	Rp6.806.000.000.000	Rp673.000.000.000	Rp750
3	BNBA	Rp564.403.000.000	Rp56.198.000.000	Rp157	Rp602.140.000.000	Rp51.828.000.000	Rp158
4	BACA	Rp906.390.000.000	Rp70.477.000.000	Rp88	Rp971.788.000.000	Rp74.901.000.000	Rp96
5	BBCA	Rp62.332.000.000.000	Rp14.256.000.000.000	Rp9.600	Rp75.726.000.000.000	Rp16.512.000.000.000	Rp13.125
6	BDMN	Rp31.553.000.000.000	Rp4.159.000.000.000	Rp3.775	Rp33.018.000.000.000	Rp2.683.000.000.000	Rp4.525
7	BEKS	Rp717.916.000.000	Rp96.272.000.000	Rp56	Rp636.146.000.000	-Rp119.173.000.000	Rp54
8	SDRA	Rp1.647.962.000.000	Rp202.085.000.000	Rp850	Rp3.904.265.000.000	Rp138.073.000.000	Rp1.098
9	BNII	Rp12.408.401.000.000	Rp1.570.316.000.000	Rp305	Rp14.650.051.000.000	Rp712.328.000.000	Rp207
10	BJBR	Rp6.718.265.000.000	Rp1.376.387.000.000	Rp890	Rp7.083.607.000.000	Rp1.120.034.000.000	Rp730
11	BMRI	Rp88.790.596.000.000	Rp18.829.934.000.000	Rp3.925	Rp104.844.562.000.000	Rp20.654.783.000.000	Rp5.387
12	MAYA	Rp2.412.324.000.000	Rp385.351.000.000	Rp2.017	Rp2.852.234.000.000	Rp435.561.000.000	Rp1.379
13	MEGA	Rp6.183.000.000.000	Rp525.000.000.000	Rp2.050	Rp6.970.000.000.000	Rp568.000.000.000	Rp2.000
14	BBNI	Rp47.683.000.000.000	Rp9.058.000.000.000	Rp3.950	Rp61.021.000.000.000	Rp10.829.000.000.000	Rp6.100
15	NISP	Rp13.496.552.000.000	Rp1.142.721.000.000	Rp615	Rp14.907.176.000.000	Rp1.332.182.000.000	Rp680
16	PNBN	Rp19.958.000.000.000	Rp2.454.000.000.000	Rp660	Rp23.229.000.000.000	Rp2.583.000.000.000	Rp1.165
17	BNLI	Rp14.126.644.000.000	Rp1.725.873.000.000	Rp1.105	Rp17.083.109.000.000	Rp1.587.771.000.000	Rp1.320
18	BBRI	Rp79.327.000.000.000	Rp21.354.000.000.000	Rp1.450	Rp97.737.000.000.000	Rp24.254.000.000.000	Rp2.330
19	BSIM	Rp2.754.260.000.000	Rp221.100.000.000	Rp240	Rp3.160.482.000.000	Rp227.906.000.000	Rp339
20	BSWD	Rp454.861.000.000	Rp81.495.000.000	Rp710	Rp556.249.000.000	Rp106.387.000.000	Rp1.275
21	BBTN	Rp11.593.357.000.000	Rp1.562.161.000.000	Rp870	Rp12.252.895.000.000	Rp1.145.572.000.000	Rp1.205
22	BTPN	Rp9.784.519.000.000	Rp2.139.661.000.000	Rp4.300	Rp11.679.641.000.000	Rp1.885.127.000.000	Rp3.950
23	MCOR	Rp1.035.379.000.000	Rp78.306.000.000	Rp74	Rp1.221.079.000.000	Rp52.901.000.000	Rp119
24	AGRO	Rp836.906.513.000	Rp52.439.708.000	Rp109	Rp904.021.593.000	Rp62.001.106.000	Rp96
25	BJTM	Rp5.718.663.000.000	Rp824.312.000.000	Rp375	Rp6.043.635.000.000	Rp939.084.000.000	Rp460

26	NOBU	Rp1.008.413.000.000	Rp14.643.000.000	Rp590	Rp1.182.469.000.000	Rp15.825.000.000	Rp760
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Tahun 2014-2015

NO	Kode Emiten	Tahun 2014			Tahun 2015		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp2.719.276.000.000	Rp110.585.000.000	Rp79	Rp2.765.770.000.000	Rp71.294.000.000	Rp64
2	BBKP	Rp6.806.000.000.000	Rp673.000.000.000	Rp750	Rp7.535.000.000.000	Rp964.000.000.000	Rp700
3	BNBA	Rp602.140.000.000	Rp51.828.000.000	Rp158	Rp1.233.868.000.000	Rp56.951.000.000	Rp190
4	BACA	Rp971.788.000.000	Rp74.901.000.000	Rp96	Rp971.788.000.000	Rp90.823.000.000	Rp205
5	BBCA	Rp75.726.000.000.000	Rp16.512.000.000.000	Rp13.125	Rp89.625.000.000.000	Rp18.036.000.000.000	Rp13.300
6	BNGA	Rp28.446.960.000.000	Rp2.343.840.000.000	Rp835	Rp28.678.599.000.000	Rp856.135.000.000	Rp595
7	BDMN	Rp33.018.000.000.000	Rp2.683.000.000.000	Rp4.525	Rp34.215.000.000.000	Rp2.469.000.000.000	Rp3.200
8	BNII	Rp14.650.051.000.000	Rp712.328.000.000	Rp207	Rp15.743.268.000.000	Rp1.143.562.000.000	Rp170
9	BKSW	Rp2.280.924.000.000	Rp120.837.000.000	Rp321	Rp2.424.184.000.000	Rp156.046.000.000	Rp227
10	BMRI	Rp104.844.562.000.000	Rp20.654.783.000.000	Rp5.387	Rp119.491.841.000.000	Rp21.152.398.000.000	Rp4.625
11	MAYA	Rp2.852.234.000.000	Rp435.561.000.000	Rp1.379	Rp4.587.073.000.000	Rp652.325.000.000	Rp1.501
12	MEGA	Rp6.970.000.000.000	Rp568.000.000.000	Rp2.000	Rp11.517.000.000.000	Rp1.053.000.000.000	Rp3.275
13	BBNI	Rp61.021.000.000.000	Rp10.829.000.000.000	Rp6.100	Rp78.438.000.000.000	Rp9.141.000.000.000	Rp4.990
14	PNBN	Rp23.229.000.000.000	Rp2.583.000.000.000	Rp1.165	Rp30.806.000.000.000	Rp1.568.000.000.000	Rp820
15	BNLI	Rp17.083.109.000.000	Rp1.587.771.000.000	Rp1.320	Rp18.812.844.000.000	Rp247.112.000.000	Rp829
16	BBRI	Rp97.737.000.000.000	Rp24.254.000.000.000	Rp2.330	Rp113.127.179.000.000	Rp25.410.788.000.000	Rp2.285
17	BSIM	Rp3.160.482.000.000	Rp227.906.000.000	Rp339	Rp3.669.611.000.000	Rp185.153.000.000	Rp394
18	BSWD	Rp556.249.000.000	Rp106.387.000.000	Rp1.275	Rp1.114.888.000.000	-Rp44.668.000.000	Rp3.595
19	BTPN	Rp11.679.641.000.000	Rp1.885.127.000.000	Rp3.950	Rp13.576.068.000.000	Rp1.752.609.000.000	Rp2.400
20	BVIC	Rp1.759.829.000.000	Rp105.699.000.000	Rp120	Rp2.113.690.000.000	Rp78.085.000.000	Rp105
21	MCOR	Rp1.221.079.000.000	Rp52.901.000.000	Rp119	Rp1.413.732.000.000	Rp67.378.000.000	Rp174
22	AGRO	Rp904.021.593.000	Rp62.001.106.000	Rp96	Rp1.352.412.000.000	Rp80.492.000.000	Rp90
23	BJTM	Rp6.043.635.000.000	Rp939.084.000.000	Rp460	Rp6.295.461.000.000	Rp1.028.216.000.000	Rp437

24	NOBU	Rp1.182.469.000.000	Rp15.825.000.000	Rp760	Rp1.189.658.000.000	Rp18.206.000.000	Rp452
25	AGRS	Rp465.229.000.000	Rp4.451.000.000	Rp143	Rp567.097.000.000	Rp3.905.000.000	Rp85
26	BABP	Rp1.233.215.000.000	-Rp54.556.000.000	Rp84	Rp1.708.204.000.000	Rp8.178.000.000	Rp70
27	BINA	Rp302.085.000.000	Rp15.794.000.000	Rp185	Rp319.432.000.000	Rp16.877.000.000	Rp214
28	PNBS	Rp1.076.317.000.000	Rp70.939.000.000	Rp180	Rp1.155.491.000.000	Rp53.578.000.000	Rp250
29	SDRA	Rp3.904.265.000.000	Rp138.073.000.000	Rp1.098	Rp4.135.931.000.000	Rp265.230.000.000	Rp1.050

Tahun 2015-2016

NO	Kode Emiten	Tahun 2015			Tahun 2016		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp2.765.770.000.000	Rp71.294.000.000	Rp64	Rp4.424.389.000.000	Rp72.843.000.000	Rp73
2	BBKP	Rp7.535.000.000.000	Rp964.000.000.000	Rp700	Rp9.538.000.000.000	Rp1.091.000.000.000	Rp640
3	BNBA	Rp1.233.868.000.000	Rp56.951.000.000	Rp190	Rp1.296.667.000.000	Rp78.760.000.000	Rp200
4	BACA	Rp971.788.000.000	Rp90.823.000.000	Rp205	Rp1.315.040.000.000	Rp93.457.000.000	Rp206
5	BBCA	Rp89.625.000.000.000	Rp18.036.000.000.000	Rp13.300	Rp112.715.000.000.000	Rp20.632.000.000.000	Rp15.500
6	BNGA	Rp28.678.599.000.000	Rp856.135.000.000	Rp595	Rp34.206.804.000.000	Rp1.874.879.000.000	Rp845
7	BDMN	Rp34.215.000.000.000	Rp2.469.000.000.000	Rp3.200	Rp36.378.000.000.000	Rp2.793.000.000.000	Rp3.710
8	BNII	Rp15.743.268.000.000	Rp1.143.562.000.000	Rp170	Rp19.272.606.000.000	Rp1.967.276.000.000	Rp338
9	BMRI	Rp119.491.841.000.000	Rp21.152.398.000.000	Rp4.625	Rp153.369.723.000.000	Rp14.650.163.000.000	Rp5.787
10	MAYA	Rp4.587.073.000.000	Rp652.325.000.000	Rp1.501	Rp7.053.472.000.000	Rp820.191.000.000	Rp2.583
11	BBNI	Rp78.438.000.000.000	Rp9.141.000.000.000	Rp4.990	Rp89.254.000.000.000	Rp11.410.000.000.000	Rp5.525
12	NISP	Rp16.411.347.000.000	Rp1.500.835.000.000	Rp638	Rp19.506.576.000.000	Rp1.789.900.000.000	Rp1.035
13	PNBN	Rp30.806.000.000.000	Rp1.568.000.000.000	Rp820	Rp34.201.000.000.000	Rp2.518.000.000.000	Rp750
14	BBRI	Rp113.127.179.000.000	Rp25.410.788.000.000	Rp2.285	Rp147.534.097.000.000	Rp26.285.251.000.000	Rp2.335
15	BBTN	Rp13.860.107.000.000	Rp1.850.907.000.000	Rp1.295	Rp19.130.536.000.000	Rp2.618.905.000.000	Rp1.740
16	BTPN	Rp13.576.068.000.000	Rp1.752.609.000.000	Rp2.400	Rp15.837.896.000.000	Rp1.875.846.000.000	Rp2.640
17	BVIC	Rp2.113.690.000.000	Rp78.085.000.000	Rp105	Rp2.626.271.000.000	Rp100.360.000.000	Rp107
18	MCOR	Rp1.413.732.000.000	Rp67.378.000.000	Rp174	Rp2.396.184.000.000	Rp22.178.000.000	Rp148

19	BJTM	Rp6.295.461.000.000	Rp1.028.216.000.000	Rp437	Rp7.209.572.000.000	Rp884.503.000.000	Rp570
20	NOBU	Rp1.189.658.000.000	Rp18.206.000.000	Rp452	Rp1.331.757.000.000	Rp30.312.000.000	Rp760
21	AGRS	Rp567.097.000.000	Rp3.905.000.000	Rp85	Rp572.506.000.000	Rp3.389.000.000	Rp91
22	BABP	Rp1.708.204.000.000	Rp8.178.000.000	Rp70	Rp1.860.405.000.000	Rp9.349.000.000	Rp68
23	BINA	Rp319.432.000.000	Rp16.877.000.000	Rp214	Rp482.705.000.000	Rp18.236.000	Rp189
24	DNAR	Rp432.681.000.000	Rp14.019.000.000	Rp110	Rp446.078.000.000	Rp13.082.000.000	Rp234
25	SDRA	Rp4.135.931.000.000	Rp265.230.000.000	Rp1.050	Rp4.411.890.000.000	Rp309.816.000.000	Rp1.098

Tahun 2016-2017

NO	Kode Emiten	Tahun 2016			Tahun 2017		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp4.424.389.000.000	Rp72.843.000.000	Rp73	Rp4.507.912.000.000	Rp68.101.000.000	Rp80
2	BBKP	Rp9.538.000.000.000	Rp1.091.000.000.000	Rp640	Rp6.758.952.000.000	Rp135.901.000.000	Rp590
3	BNBA	Rp1.296.667.000.000	Rp78.760.000.000	Rp200	Rp1.362.829.000.000	Rp89.548.000.000	Rp268
4	BACA	Rp1.315.040.000.000	Rp93.457.000.000	Rp206	Rp1.408.386.000.000	Rp86.140.000.000	Rp216
5	BBCA	Rp112.715.000.000.000	Rp20.632.000.000.000	Rp15.500	Rp131.402.000.000.000	Rp23.321.000.000.000	Rp21.900
6	BNGA	Rp34.206.804.000.000	Rp1.874.879.000.000	Rp845	Rp36.950.115.000.000	Rp2.977.738.000.000	Rp1.350
7	BDMN	Rp36.378.000.000.000	Rp2.793.000.000.000	Rp3.710	Rp39.172.000.000.000	Rp3.828.000.000.000	Rp6.950
8	BEKS	Rp863.991.000.000	Rp717.916.000.000	Rp133	Rp788.358.000.000	Rp654.184.000.000	Rp117
9	BNII	Rp19.272.606.000.000	Rp1.967.276.000.000	Rp338	Rp20.775.040.000.000	Rp1.860.845.000.000	Rp263
10	BJBR	Rp9.674.228.000.000	Rp1.153.225.000.000	Rp3.390	Rp10.104.975.000.000	Rp1.211.405.000.000	Rp2.400
11	BMRI	Rp153.369.723.000.000	Rp14.650.163.000.000	Rp5.787	Rp170.006.132.000.000	Rp21.443.042.000.000	Rp8.000
12	MAYA	Rp7.053.472.000.000	Rp820.191.000.000	Rp2.583	Rp8.543.376.000.000	Rp675.405.000.000	Rp3.281
13	BBNI	Rp89.254.000.000.000	Rp11.410.000.000.000	Rp5.525	Rp100.903.000.000.000	Rp13.771.000.000.000	Rp9.900
14	NISP	Rp19.506.576.000.000	Rp1.789.900.000.000	Rp1.035	Rp21.784.354.000.000	Rp2.175.824.000.000	Rp938
15	PNBN	Rp34.201.000.000.000	Rp2.518.000.000.000	Rp750	Rp36.289.000.000.000	Rp2.008.000.000.000	Rp1.140
16	BBRI	Rp147.534.097.000.000	Rp26.285.251.000.000	Rp2.335	Rp168.007.778.000.000	Rp29.045.049.000.000	Rp3.640
17	BSIM	Rp4.475.322.000.000	Rp370.651.000.000	Rp870	Rp4.844.184.000.000	Rp318.923.000.000	Rp880

18	BTPN	Rp15.837.896.000.000	Rp1.875.846.000.000	Rp2.640	Rp16.752.540.000.000	Rp1.421.940.000.000	Rp2.460
19	BVIC	Rp2.626.271.000.000	Rp100.360.000.000	Rp107	Rp2.846.346.000.000	Rp136.091.000.000	Rp236
20	MCOR	Rp2.396.184.000.000	Rp22.178.000.000	Rp148	Rp2.443.795.000.000	Rp49.899.000.000	Rp214
21	AGRO	Rp1.936.252.000.000	Rp103.003.000.000	Rp359	Rp3.111.285.000.000	Rp140.496.000.000	Rp525
22	BJTM	Rp7.209.572.000.000	Rp884.503.000.000	Rp570	Rp7.816.074.000.000	Rp1.159.370.000.000	Rp710
23	NOBU	Rp1.331.757.000.000	Rp30.312.000.000	Rp760	Rp1.391.946.000.000	Rp34.985.000.000	Rp960
24	DNAR	Rp446.078.000.000	Rp13.082.000.000	Rp234	Rp458.088.000.000	Rp10.081.000.000	Rp273
25	SDRA	Rp4.411.890.000.000	Rp309.816.000.000	Rp1.098	Rp6.106.998.000.000	Rp438.725.000.000	Rp890
26	ARTO	Rp147.269.000.000	-Rp33.331.000.000	Rp160	Rp139.051.000.000	-Rp8.737.000.000	Rp168
27	BBHI	Rp381.808.000.000	Rp7.087.000.000	Rp66	Rp440.333.000.000	Rp10.362.000.000	Rp113
28	BBYB	Rp643.065.000.000	Rp67.987.000.000	Rp438	Rp676.190.000.000	Rp14.420.000.000	Rp400
29	BGTG	Rp1.067.856.000.000	Rp39.193.000.000	Rp78	Rp1.118.360.000.000	Rp51.140.000.000	Rp83

Tahun 2017-2018

NO	Kode Emiten	Tahun 2017			Tahun 2018		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	INPC	Rp4.507.912.000.000	Rp68.101.000.000	Rp80	Rp4.587.111.000.000	Rp53.621.000.000	Rp62
2	BBKP	Rp6.758.952.000.000	Rp135.901.000.000	Rp590	Rp8.594.437.000.000	Rp189.970.000.000	Rp272
3	BACA	Rp1.408.386.000.000	Rp86.140.000.000	Rp216	Rp1.484.963.000.000	Rp106.500.000.000	Rp300
4	BBCA	Rp131.402.000.000.000	Rp23.321.000.000.000	Rp21.900	Rp151.753.000.000.000	Rp25.852.000.000.000	Rp26.000
5	BNGA	Rp36.950.115.000.000	Rp2.977.738.000.000	Rp1.350	Rp39.579.574.000.000	Rp3.482.428.000.000	Rp915
6	BDMN	Rp39.172.000.000.000	Rp3.828.000.000.000	Rp6.950	Rp41.940.000.000.000	Rp4.107.000.000.000	Rp7.600
7	BEKS	Rp788.358.000.000	Rp654.184.000.000	Rp117	Rp693.398.000.000	Rp463.241.000.000	Rp117
8	BNII	Rp20.775.040.000.000	Rp1.860.845.000.000	Rp263	Rp25.090.691.000.000	Rp2.262.245.000.000	Rp206
9	BJBR	Rp10.104.975.000.000	Rp1.211.405.000.000	Rp2.400	Rp11.285.315.000.000	Rp1.552.396.000.000	Rp2.050
10	BKSW	Rp3.990.250.000.000	-Rp789.803.000.000	Rp240	Rp4.672.060.000.000	Rp14.568.000.000	Rp182
11	BMRI	Rp170.006.132.000.000	Rp21.443.042.000.000	Rp8.000	Rp184.960.305.000.000	Rp25.851.937.000.000	Rp7.375

12	MAYA	Rp8.543.376.000.000	Rp675.405.000.000	Rp3.281	Rp10.788.574.000.000	Rp437.412.000.000	Rp6.556
13	MEGA	Rp13.065.000.000.000	Rp1.300.000.000.000	Rp3.340	Rp13.783.000.000.000	Rp1.599.000.000.000	Rp4.900
14	BBNI	Rp100.903.000.000.000	Rp13.771.000.000.000	Rp9.900	Rp110.374.000.000.000	Rp15.092.000.000.000	Rp8.800
15	NISP	Rp21.784.354.000.000	Rp2.175.824.000.000	Rp938	Rp24.428.254.000.000	Rp2.638.064.000.000	Rp855
16	BNLI	Rp21.510.742.000.000	Rp748.433.000.000	Rp625	Rp22.451.936.000.000	Rp901.252.000.000	Rp625
17	BBRI	Rp168.007.778.000.000	Rp29.045.049.000.000	Rp3.640	Rp185.275.331.000.000	Rp32.418.486.000.000	Rp3.660
18	BSIM	Rp4.844.184.000.000	Rp318.923.000.000	Rp880	Rp4.856.420.000.000	Rp50.472.000.000	Rp550
19	BBTN	Rp21.663.434.000.000	Rp9.340.940.000.000	Rp3.570	Rp23.840.448.000.000	Rp10.089.177.000.000	Rp2.540
20	BTPN	Rp16.752.540.000.000	Rp1.421.940.000.000	Rp2.460	Rp18.786.330.000.000	Rp2.128.064.000.000	Rp3.440
21	BVIC	Rp2.846.346.000.000	Rp136.091.000.000	Rp236	Rp2.806.025.000.000	Rp79.082.000.000	Rp190
22	MCOR	Rp2.443.795.000.000	Rp49.899.000.000	Rp214	Rp2.516.158.000.000	Rp89.860.000.000	Rp142
23	BJTM	Rp7.816.074.000.000	Rp1.159.370.000.000	Rp710	Rp8.471.936.000.000	Rp1.260.308.000.000	Rp690
24	NOBU	Rp1.391.946.000.000	Rp34.985.000.000	Rp960	Rp1.414.377.000.000	Rp44.748.000.000	Rp1.000
25	BABP	Rp1.252.548.000.000	-Rp685.193.000.000	Rp51	Rp1.429.990.000.000	Rp57.021.000.000	Rp50
26	BINA	Rp1.204.184.000.000	Rp18.340.000.000	Rp995	Rp1.208.052.000.000	Rp11.395.000.000	Rp670
27	DNAR	Rp458.088.000.000	Rp10.081.000.000	Rp273	Rp474.060.000.000	Rp19.810.000.000	Rp269
28	SDRA	Rp6.106.998.000.000	Rp438.725.000.000	Rp890	Rp6.550.468.000.000	Rp537.971.000.000	Rp860
29	ARTO	Rp139.051.000.000	-Rp8.737.000.000	Rp168	Rp115.559.000.000	-Rp23.288.000.000	Rp184
30	BGTG	Rp1.118.360.000.000	Rp51.140.000.000	Rp83	Rp1.126.199.000.000	Rp5.600.000.000	Rp82

Tahun 2018-2019

NO	Kode Emiten	Tahun 2018			Tahun 2019		
		Nilai Buku Ekuitas	Laba Bersih	Harga Saham	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
1	BBKP	Rp8.594.437.000.000	Rp189.970.000.000	Rp272	Rp8.905.485.000.000	Rp216.749.000.000	Rp224
2	BNBA	Rp1.494.755.000.000	Rp92.898.000.000	Rp278	Rp1.523.656.000.000	Rp51.168.000.000	Rp322
3	BBCA	Rp151.753.000.000.000	Rp25.852.000.000.000	Rp26.000	Rp174.143.000.000.000	Rp28.570.000.000.000	Rp33.425
4	BNGA	Rp39.579.574.000.000	Rp3.482.428.000.000	Rp915	Rp43.278.891.000.000	Rp3.912.185.000.000	Rp965

5	BDMN	Rp41.940.000.000.000	Rp4.107.000.000.000	Rp7.600	Rp45.417.000.000.000	Rp4.241.000.000.000	Rp3.950
6	BNII	Rp25.090.691.000.000	Rp2.262.245.000.000	Rp206	Rp26.684.916.000.000	Rp1.924.180.000.000	Rp206
7	BJBR	Rp11.285.315.000.000	Rp1.552.396.000.000	Rp2.050	Rp12.042.987.000.000	Rp1.564.492.000.000	Rp1.185
8	BMRI	Rp184.960.305.000.000	Rp25.851.937.000.000	Rp7.375	Rp209.034.525.000.000	Rp28.455.592.000.000	Rp7.675
9	MAYA	Rp10.788.574.000.000	Rp437.412.000.000	Rp6.556	Rp12.341.969.000.000	Rp528.114.000.000	Rp9.100
10	MEGA	Rp13.783.000.000.000	Rp1.599.000.000.000	Rp4.900	Rp15.542.000.000.000	Rp2.003.000.000.000	Rp6.350
11	NISP	Rp24.428.254.000.000	Rp2.638.064.000.000	Rp855	Rp27.664.803.000.000	Rp2.939.243.000.000	Rp845
12	PNBN	Rp40.747.000.000.000	Rp3.187.000.000.000	Rp1.145	Rp44.442.000.000.000	Rp3.498.000.000.000	Rp1.335
13	BNLI	Rp22.451.936.000.000	Rp901.252.000.000	Rp625	Rp24.037.351.000.000	Rp1.500.420.000.000	Rp1.265
14	BBRI	Rp185.275.331.000.000	Rp32.418.486.000.000	Rp3.660	Rp208.784.336.000.000	Rp34.413.825.000.000	Rp4.400
15	BBTN	Rp23.840.448.000.000	Rp10.089.177.000.000	Rp2.540	Rp23.836.195.000.000	Rp8.961.801.000.000	Rp2.120
16	BTPN	Rp18.786.330.000.000	Rp2.128.064.000.000	Rp3.440	Rp31.471.928.000.000	Rp2.992.418.000.000	Rp3.250
17	BVIC	Rp2.806.025.000.000	Rp79.082.000.000	Rp190	Rp2.986.455.000.000	-Rp13.765.000.000	Rp84
18	MCOR	Rp2.516.158.000.000	Rp89.860.000.000	Rp142	Rp2.794.858.000.000	Rp78.967.000.000	Rp129
19	AGRO	Rp4.424.286.000.000	Rp204.213.000.000	Rp310	Rp4.481.704.000.000	Rp51.061.000.000	Rp198
20	BJTM	Rp8.471.936.000.000	Rp1.260.308.000.000	Rp690	Rp9.185.652.000.000	Rp1.376.505.000.000	Rp685
21	BABP	Rp1.429.990.000.000	Rp57.021.000.000	Rp50	Rp1.559.450.000.000	Rp20.433.000.000	Rp50
22	BINA	Rp1.208.052.000.000	Rp11.395.000.000	Rp670	Rp1.221.096.000.000	Rp7.115.000.000	Rp860
23	PNBS	Rp1.668.466.000.000	Rp20.788.000.000	Rp50	Rp1.694.564.000.000	Rp13.237.000.000	Rp50
24	SDRA	Rp6.550.468.000.000	Rp537.971.000.000	Rp860	Rp6.935.590.000.000	Rp499.791.000.000	Rp830
25	BBHI	Rp336.482.000.000	-Rp123.143.000.000	Rp171	Rp299.765.000.000	-Rp36.550.000.000	Rp125
26	BRIS	Rp5.026.640.000.000	Rp106.600.000.000	Rp525	Rp5.088.036.000.000	Rp74.016.000.000	Rp330

Lampiran 4
Data Pertumbuhan Nilai Buku Ekuitas,
Laba Bersih, dan Harga Saham

Tahun	No	Kode Emiten	Nilai Buku Ekuitas	Laba Bersih	Harga Saham
2008	1	AGRO	-0,0296	-0,1235	0,0000
	2	INPC	0,4554	0,4509	-0,4639
	3	BBKP	0,1033	-0,0160	-0,5908
	4	BNBA	0,0605	0,3278	-0,7551
	5	BBCA	0,2368	1,6544	-0,2254
	6	BNGA	0,0243	-0,5504	-0,4502
	7	BDMN	-0,0234	-0,2773	-0,6051
	8	SDRA	0,1152	0,1916	-0,6555
	9	BNII	-0,0472	-1,1012	0,2982
	10	MAYA	0,0092	0,0054	0,2014
	11	BMRI	0,0434	0,2225	-0,4215
	12	MEGA	-0,0235	-0,0365	0,1111
	13	NISP	0,0778	0,2673	-0,2222
	14	PNBN	0,0580	-0,1644	-0,1471
	15	BNLI	0,0989	-0,0934	-0,4497
	16	BBRI	0,1502	0,2315	-0,3818
	17	BVIC	0,3081	-0,2811	-0,3727
2009	18	AGRO	0,4670	-0,1637	-0,3991
	19	INPC	0,0474	0,9157	0,4571
	20	BBKP	0,1722	-0,0183	0,9786
	21	BNBA	0,0660	0,0517	1,2167
	22	BBCA	0,1967	0,1785	0,8182
	23	BNGA	0,2051	1,3122	0,4342
	24	BDMN	0,4941	0,0013	0,4678
	25	SDRA	0,2648	-0,0533	5,5205
	26	BABP	0,0311	1,6184	1,1600
	27	BMRI	0,1506	0,3467	1,3216
	28	MAYA	0,0454	0,0011	-0,0421
	29	MEGA	0,1857	0,0697	0,2863
	30	NISP	0,1395	0,3753	0,4286
	31	PNBN	0,3537	0,2970	0,3103
	32	BNLI	0,1275	0,0613	0,6330
	33	BBRI	0,2192	0,2266	0,6721
	34	BTPN	0,2604	0,1096	2,2535
	35	BVIC	0,1921	0,2980	0,4751

2010	36	AGRO	-0,1985	5,3871	0,1875
	37	INPC	0,0949	0,9989	0,4078
	38	BBKP	0,1380	0,3603	0,6919
	39	BNBA	0,0505	-0,0322	0,2331
	40	BACA	0,0780	0,0324	0,3882
	41	BBCA	0,2244	0,2456	0,2800
	42	BNGA	0,2281	0,6250	1,7403
	43	BDMN	0,1673	0,8819	0,2526
	44	SDRA	0,5518	1,5257	0,0357
	45	BABP	0,3458	4,5925	0,2130
	46	BNII	0,4652	0,1332	1,4379
	47	MAYA	0,4931	0,8765	-0,1689
	48	BMRI	0,1983	0,3095	0,3831
	49	MEGA	0,2830	0,7728	0,3811
	50	NISP	0,4093	-0,0395	0,7021
	51	PNBN	0,2570	0,4000	0,5000
	52	BNLI	0,6373	1,0757	1,3077
	53	BBRI	0,3455	0,5698	0,3725
	54	BBTN	0,1954	0,8694	0,9529
	55	BVIC	0,1801	1,3097	0,1597
	56	MCOR	0,7300	0,7607	0,3387
2011	57	AGRO	0,2467	1,3425	-0,2961
	58	INPC	0,0947	0,2003	-0,1028
	59	BBKP	0,4849	0,2229	-0,0735
	60	BNBA	0,0810	0,5162	-0,1524
	61	BACA	0,1194	0,2003	0,2797
	62	BBCA	0,2322	0,2761	0,2500
	63	BNGA	0,3294	0,2457	-0,3613
	64	BDMN	0,3934	0,1800	-0,2591
	65	BEKS	0,8056	-0,6611	-0,2098
	66	SDRA	0,2023	0,3199	-0,2414
	67	BABP	-0,1369	-5,0286	-0,1908
	68	BNII	0,0663	0,2635	-0,4615
	69	BJBR	0,0794	0,0814	-0,3724
	70	BKSW	4,0110	4,1007	0,7586
	71	BMRI	0,4893	0,3551	0,0563
	72	MAYA	0,1215	1,2257	0,0751
	73	MEGA	0,1168	0,1271	0,1021
	74	NISP	0,1303	0,7978	-0,3650
	75	PNBN	0,1774	0,4168	-0,3158
	76	BNLI	0,1540	0,1608	-0,2405
	77	BBRI	0,3585	0,3152	0,2857
	78	BSIM	0,4207	0,1065	-0,2400

	79	BBTN	0,1373	0,2216	-0,2621
	80	BTPN	0,3319	0,6731	0,2879
	81	BVIC	0,6321	0,7547	-0,0652
	82	MCOR	0,0695	0,2800	0,2530
2012	83	INPC	0,6783	0,3278	0,1599
	84	BNBA	0,0974	0,3400	0,1871
	85	BBCA	0,2349	0,0832	0,1375
	86	BNGA	0,2330	0,3389	-0,0984
	87	BDMN	0,1176	0,2102	0,3780
	88	BEKS	0,4122	1,3183	0,1023
	89	BABP	0,1803	1,0091	0,6000
	90	BNII	0,2154	0,8047	-0,0357
	91	BJBR	0,1154	0,2395	0,1648
	92	BMRI	0,2091	0,2637	0,2000
	93	MAYA	0,1095	0,5372	1,3789
	94	MEGA	0,2845	0,2833	-0,0426
	95	NISP	0,3583	0,2163	0,4961
	96	BNLI	0,3677	0,1826	-0,0060
	97	BBRI	0,3023	0,2385	0,0296
	98	BSIM	0,4098	0,3753	-0,1541
	99	BBTN	0,4019	0,2189	0,2468
	100	BTPN	0,3372	0,4216	0,5441
	101	BVIC	0,2121	0,0970	-0,0930
2013	102	INPC	0,3465	0,6708	-0,1802
	103	BACA	0,3779	0,4771	-0,2247
	104	BNGA	0,1429	0,0109	-0,1636
	105	BDMN	0,0981	0,0102	-0,3319
	106	BEKS	0,0974	1,0542	-0,3000
	107	BNII	0,2835	0,2966	-0,2287
	108	BJBR	0,1181	0,1534	-0,1604
	109	BKSW	0,7531	1,1138	-0,1009
	110	MAYA	0,3070	0,4636	-0,1655
	111	MEGA	-0,0128	-0,6187	0,0722
	112	NISP	0,5077	0,2483	-0,1908
	113	BNLI	0,1305	0,2615	-0,0433
	114	BBRI	0,2226	0,1427	0,0432
	115	BSIM	0,5087	0,4271	0,0667
	116	BSWD	0,2170	0,4818	-0,5449
	117	BBTN	0,1279	0,1453	-0,4000
	118	BTPN	0,3026	0,0750	-0,1810
	119	BVIC	0,1071	0,1890	0,0684
2014	120	INPC	0,0424	-0,5037	-0,1319
	121	BBKP	0,1150	0,2694	0,2097

	122	BNBA	0,0669	-0,0778	0,0064
	123	BACA	0,0722	0,0628	0,0909
	124	BBCA	0,2149	0,1582	0,3672
	125	BDMN	0,0464	-0,3549	0,1987
	126	BEKS	-0,1139	-2,2379	-0,0476
	127	SDRA	1,3691	-0,3168	0,2921
	128	BNII	0,1807	-0,5464	-0,3214
	129	BJBR	0,0544	-0,1863	-0,1798
	130	BMRI	0,1808	0,0969	0,3725
	131	MAYA	0,1824	0,1303	-0,3163
	132	MEGA	0,1273	0,0819	-0,0244
	133	BBNI	0,2797	0,1955	0,5443
	134	NISP	0,1045	0,1658	0,1057
	135	PNBN	0,1639	0,0526	0,7652
	136	BNLI	0,2093	-0,0800	0,1946
	137	BBRI	0,2321	0,1358	0,6069
	138	BSIM	0,1475	0,0308	0,4125
	139	BSWD	0,2229	0,3054	0,7958
	140	BBTN	0,0569	-0,2667	0,3851
	141	BTPN	0,1937	-0,1190	-0,0814
	142	MCOR	0,1794	-0,3244	0,6081
	143	AGRO	0,0802	0,1823	-0,1209
	144	BJTM	0,0568	0,1392	0,2267
	145	NOBU	0,1726	0,0807	0,2881
2015	146	INPC	0,0171	-0,3553	-0,1899
	147	BBKP	0,0671	-0,0992	-0,0667
	148	BNBA	1,0491	0,0988	0,2025
	149	BACA	0,0000	0,2126	1,1354
	150	BBCA	0,1835	0,0923	0,0133
	151	BNGA	0,0081	-0,6347	-0,2874
	152	BDMN	0,0363	-0,0798	-0,2928
	153	BNII	0,0746	0,6054	-0,1779
	154	BKSW	0,0628	0,2914	-0,2928
	155	BMRI	0,1397	0,0241	-0,1415
	156	MAYA	0,6082	0,4977	0,0885
	157	MEGA	0,6524	0,8539	0,6375
	158	BBNI	0,2854	-0,1559	-0,1820
	159	PNBN	0,3262	-0,3930	-0,2961
	160	BNLI	0,1013	-0,8444	-0,3719
	161	BBRI	0,1575	0,0477	-0,0193
	162	BSIM	0,1611	-0,1876	0,1622
	163	BSWD	1,0043	-1,4199	1,8196
	164	BTPN	0,1624	-0,0703	-0,3924
	165	BVIC	0,2011	-0,2613	-0,1250

	166	MCOR	0,1578	0,2737	0,4622
	167	AGRO	0,4960	0,2982	-0,0583
	168	BJTM	0,0417	0,0949	-0,0500
	169	NOBU	0,0061	0,1505	-0,4053
	170	AGRS	0,2190	-0,1227	-0,4056
	171	BABP	0,3852	1,1499	-0,1667
	172	BINA	0,0574	0,0686	0,1600
	173	PNBS	0,0736	-0,2447	0,3889
	174	SDRA	0,0593	0,9209	-0,0437
2016	175	INPC	0,5997	0,0217	0,1406
	176	BBKP	1,6765	0,0245	-0,0857
	177	BNBA	0,0509	0,3829	0,0526
	178	BACA	0,3532	0,0290	0,0049
	179	BBCA	0,2576	0,1439	0,1654
	180	BNGA	0,1928	1,1899	0,4202
	181	BDMN	0,0632	0,1312	0,1594
	182	BNII	0,2242	0,7203	0,9883
	183	BMRI	0,2835	-0,3074	0,2512
	184	MAYA	0,5377	0,2573	0,7209
	185	BBNI	0,1379	0,2482	0,1072
	186	NISP	0,1886	0,1926	0,6235
	187	PNBN	0,1102	0,6059	-0,0854
	188	BBRI	0,3041	0,0344	0,0219
	189	BBTN	0,3803	0,4149	0,3436
	190	BTPN	0,1666	0,0703	0,1000
	191	BVIC	0,2425	0,2853	0,0190
	192	MCOR	0,6949	-0,6708	-0,1494
	193	BJTM	0,1452	-0,1398	0,3043
	194	NOBU	0,1194	0,6649	0,6814
	195	AGRS	0,0095	-0,1321	0,0706
	196	BABP	0,0891	0,1432	-0,0286
	197	BINA	0,5111	-0,9989	-0,1168
	198	DNAR	0,0310	-0,0668	1,1273
	199	SDRA	0,0667	0,1681	0,0457
2017	200	INPC	0,0189	-0,0651	0,0959
	201	BBKP	0,3297	0,1054	-0,0781
	202	BNBA	0,0510	0,1370	0,3400
	203	BACA	0,0710	-0,0783	0,0485
	204	BBCA	0,1658	0,1303	0,4129
	205	BNGA	0,0802	0,5882	0,5976
	206	BDMN	0,0768	0,3706	0,8733
	207	BEKS	-0,0875	-0,0888	-0,1228
	208	BNII	0,0780	-0,0541	-0,2235
	209	BJBR	0,0445	0,0504	-0,2920

	210	BMRI	0,1085	0,4637	0,3824
	211	MAYA	0,2112	-0,1765	0,2702
	212	BBNI	0,1305	0,2069	0,7919
	213	NISP	0,1168	0,2156	-0,0942
	214	PNBN	0,0611	-0,2025	0,5200
	215	BBRI	0,1388	0,1050	0,5589
	216	BSIM	0,0824	-0,1396	0,0115
	217	BTPN	0,0578	-0,2420	-0,0682
	218	BVIC	0,0838	0,3560	1,2056
	219	MCOR	0,0199	1,2499	0,4459
	220	AGRO	0,6069	0,3640	0,4624
	221	BJTM	0,0841	0,3108	0,2456
	222	NOBU	0,0452	0,1542	0,2632
	223	DNAR	0,0269	-0,2294	0,1667
	224	SDRA	0,3842	0,4161	-0,1894
	225	ARTO	-0,0558	0,7379	0,0500
	226	BBHI	0,1533	0,4621	0,7121
	227	BBYB	0,0515	-0,7879	-0,0868
	228	BGTG	0,0473	0,3048	0,0641
2018	229	INPC	0,0176	-0,2126	-0,2250
	230	BBKP	0,0270	0,1747	-0,5390
	231	BACA	0,0544	0,2364	0,3889
	232	BBCA	0,1549	0,1085	0,1872
	233	BNGA	0,0712	0,1695	-0,3222
	234	BDMN	0,0707	0,0729	0,0935
	235	BEKS	-0,1205	-0,2919	0,0000
	236	BNII	0,2077	0,2157	-0,2155
	237	BJBR	0,1168	0,2815	-0,1458
	238	BKSW	0,1709	1,0184	-0,2417
	239	BMRI	0,0880	0,2056	-0,0781
	240	MAYA	0,2628	-0,3524	0,9982
	241	MEGA	0,0550	0,2300	0,4671
	242	BBNI	0,0939	0,0959	-0,1111
	243	NISP	0,1214	0,2124	-0,0880
	244	BNLI	0,0438	0,2042	0,0000
	245	BBRI	0,1028	0,1161	0,0055
	246	BSIM	0,0025	-0,8417	-0,3750
	247	BBTN	0,1005	0,0801	-0,2885
	248	BTPN	0,1214	0,4966	0,3984
	249	BVIC	-0,0142	-0,4189	-0,1949
	250	MCOR	0,0296	0,8008	-0,3364
	251	BJTM	0,0839	0,0871	-0,0282
	252	NOBU	0,0161	0,2791	0,0417
	253	BABP	0,1417	1,0832	-0,0196

	254	BINA	0,0032	-0,3787	-0,3266
	255	DNAR	0,0349	0,9651	-0,0147
	256	SDRA	0,0726	0,2262	-0,0337
	257	ARTO	-0,1689	-1,6654	0,0952
	258	BGTG	0,0070	-0,8905	-0,0120
2019	259	BBKP	0,0386	0,4182	-0,1765
	260	BNBA	0,0193	-0,4492	0,1583
	261	BBCA	0,1475	0,1051	0,2856
	262	BNGA	0,0935	0,1234	0,0546
	263	BDMN	0,0829	0,0326	-0,4803
	264	BNII	0,0635	-0,1494	0,0000
	265	BJBR	0,0671	0,0078	-0,4220
	266	BMRI	0,1302	0,1007	0,0407
	267	MAYA	0,1440	0,2074	0,3880
	268	MEGA	0,1276	0,2527	0,2959
	269	NISP	0,1325	0,1142	-0,0117
	270	PNBN	0,0907	0,0976	0,1659
	271	BNLI	0,0706	0,6648	1,0240
	272	BBRI	0,1269	0,0615	0,2022
	273	BBTN	-0,0002	-0,1117	-0,1654
	274	BTPN	0,6753	0,4062	-0,0552
	275	BVIC	0,0643	-1,1741	-0,5579
	276	MCOR	0,1108	-0,1212	-0,0915
	277	AGRO	0,0130	-0,7500	-0,3613
	278	BJTM	0,0842	0,0922	-0,0072
	279	BABP	0,0905	-0,6417	0,0000
	280	BINA	0,0108	-0,3756	0,2836
	281	PNBS	0,0156	-0,3632	0,0000
	282	SDRA	0,0588	-0,0710	-0,0349
	283	BBHI	-0,1091	0,7032	-0,2690
	284	BRIS	0,0122	-0,3057	-0,3714

Lampiran 5

Statistik Deskriptif

Tahun 2008-2011 (Sebelum Konvergensi SAK-IFRS)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NBE_2008_2011_2	82	-.20	.73	.1674	.16166
LB_2008_2011_2	82	-1.10	1.65	.0727	.47485
RS_2008_2011_2	82	-1.16	1.31	.0463	.47101
Valid N (listwise)	82				

Tahun 2012-2019 (Selama Konvergensi SAK-IFRS)

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
NBE_2012_2019_2	202	-.17	1.68	.1797	.22559
LB_2012_2019_2	202	-1.67	1.32	.1039	.45543
RS_2012_2019_2	202	-.56	1.38	.0940	.35509
Valid N (listwise)	202				

Lampiran 6

Pengujian Asumsi Klasik

Uji Normalitas Awal

Tahun 2008-2011 (Sebelum Konvergensi SAK-IFRS)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		85
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.61145852
Most Extreme Differences	Absolute	.125
	Positive	.125
	Negative	-.080
Kolmogorov-Smirnov Z		1.155
Asymp. Sig. (2-tailed)		.138

a. Test distribution is Normal.

Tahun 2012-2019 (Selama Konvergensi SAK-IFRS)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		261
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.94449662
Most Extreme Differences	Absolute	.215
	Positive	.215
	Negative	-.207
Kolmogorov-Smirnov Z		3.469
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

Uji Normalitas Akhir

Tahun 2008-2011 (Sebelum Konvergensi SAK-IFRS)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		82
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.56034428
Most Extreme Differences	Absolute	.108
	Positive	.108
	Negative	-.074
Kolmogorov-Smirnov Z		.981
Asymp. Sig. (2-tailed)		.291

a. Test distribution is Normal.

Tahun 2012-2019 (Selama Konvergensi SAK-IFRS)

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		202
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.34938870
Most Extreme Differences	Absolute	.093
	Positive	.093
	Negative	-.065
Kolmogorov-Smirnov Z		1.326
Asymp. Sig. (2-tailed)		.059

a. Test distribution is Normal.

Uji Multikolinearitas

Tahun 2008-2011 (Sebelum Konvergensi SAK-IFRS)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.098	.099		.991	.325		
	NBE_2008_2011	.199	.337	.067	.592	.556	.965	1.036
	LB_2008_2011	.157	.131	.135	1.196	.235	.965	1.036

a. Dependent Variable: RS_2008_2011

Tahun 2012-2019 (Selama Konvergensi SAK-IFRS)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.057	.032		1.807	.072		
	NBE_2012_2019_2	.136	.110	.087	1.237	.218	.990	1.010
	LB_2012_2019_2	.115	.065	.147	2.104	.037	.990	1.010

a. Dependent Variable: RS_2012_2019_2

Uji Heteroskedastisitas

Tahun 2008-2011 (Sebelum Konvergensi SAK-IFRS)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.412	.063		6.582	.000
	NBE_2008_2011	.122	.214	.065	.571	.570
	LB_2008_2011	-.022	.083	-.030	-.262	.794

a. Dependent Variable: ABS

Tahun 2012-2019 (Selama Konvergensi SAK-IFRS)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.256	.020		12.659	.000
	NBE_2012_2019_2	.030	.070	.030	.427	.670
	LB_2012_2019_2	.055	.035	.111	1.571	.118

a. Dependent Variable: ABS2

Lampiran 7 Pengujian Hipotesis

Hipotesis 1

Tahun	Hasil										
2012	Coefficients^a					Model Summary					
	Model	Unstandardized Coefficients		Standardized Coefficients							
		B	Std. Error	Beta	t	Sig.	Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
	1 (Constant)	.334	.206		1.624	.124	1	.343 ^a	.118	.008	.35487
	NBE_2012	-.721	.585	-.290	-1.233	.236					
	LB_2012	.220	.262	.198	.841	.413					
	a. Dependent Variable: RS_2012										
	a. Predictors: (Constant), LB_2012, NBE_2012										
2013	Coefficients^a					Model Summary					
	Model	Unstandardized Coefficients		Standardized Coefficients							
		B	Std. Error	Beta	t	Sig.	Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
	1 (Constant)	-.183	.067		-2.750	.015	1	.394 ^a	.155	.042	.16462
	NBE_2013	.317	.259	.358	1.225	.240					
	LB_2013	-.203	.125	-.475	-1.623	.125					
	a. Dependent Variable: RS_2013										
	a. Predictors: (Constant), LB_2013, NBE_2013										

2014	Coefficients^a						Model Summary				
			Unstandardized Coefficients		Standardized Coefficients						
	Model		B	Std. Error	Beta	t	Sig.	Model	R	R Square	Adjusted R Square
1	(Constant)	.187	.074		2.517	.019	1	.375 ^a	.141	.066	.30089
	NBE_2014	.208	.235	.172	.886	.385					
	LB_2014	.267	.162	.319	1.647	.113					
	a. Dependent Variable: RS_2014										
2015	Coefficients^a						Model Summary				
			Unstandardized Coefficients		Standardized Coefficients						
	Model		B	Std. Error	Beta	t	Sig.	Model	R	R Square	Adjusted R Square
1	(Constant)	-.121	.091		-1.321	.198	1	.399 ^a	.159	.094	.37287
	NBE_2015	.559	.253	.398	2.206	.036					
	LB_2015	-.010	.137	-.013	-0.070	.945					
	a. Dependent Variable: RS_2015										
2016	Coefficients^a						Model Summary				
			Unstandardized Coefficients		Standardized Coefficients						
	Model		B	Std. Error	Beta	t	Sig.	Model	R	R Square	Adjusted R Square
1	(Constant)	.246	.095		2.581	.017	1	.415 ^a	.172	.097	.32708
	NBE_2016	-.162	.203	-.160	-.796	.434					
	LB_2016	.271	.160	.342	1.698	.104					
	a. Dependent Variable: RS_2016										

Year	Coefficients ^a						Model Summary				
	Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
2017		B	Std. Error	Beta			1	.378 ^a	.143	.077	.35062
	1	(Constant)	.183	.088		2.079					
		NBE_2017	.120	.494	.044	.243					
		LB_2017	.362	.178	.371	2.032					
a. Dependent Variable: RS_2017											
2018		B	Std. Error	Beta	t	Sig.	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	1	(Constant)	-.124	.069		-1.800	1	.390 ^a	.152	.090	.28748
		NBE_2018	1.610	.739	.459	2.178					
		LB_2018	-.163	.112	-.306	-1.455					
a. Dependent Variable: RS_2018											
2019		B	Std. Error	Beta	t	Sig.	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
	1	(Constant)	.005	.075		.065	1	.435 ^a	.189	.119	.30725
		NBE_2019	.061	.477	.025	.129					
		LB_2019	.335	.151	.429	2.224					
a. Dependent Variable: RS_2019											

PANEL	Coefficients ^a						Model Summary					
	Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
			B	Std. Error	Beta							
	1	(Constant)	.057	.032		1.807	.072	1	.178 ^a	.032	.022	.35114
	NBE_2012_2019	.136	.110	.087	1.237	.218						
	LB_2012_2019	.115	.055	.147	2.104	.037						
a. Dependent Variable: RS_2012_2019												

Regresi dengan variabel waktu (*time*)

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.018	.014		1.226	.266
	TIME	.013	.003	.873	4.381	.005
a. Dependent Variable: ADJ_R2						

Hipotesis 2

Tahun	Hasil																																																		
2008	Coefficients^a <table border="1"> <thead> <tr> <th rowspan="2">Model</th> <th rowspan="2"></th> <th colspan="2">Unstandardized Coefficients</th> <th>Standardized Coefficients</th> <th rowspan="2">t</th> <th rowspan="2">Sig.</th> </tr> <tr> <th>B</th> <th>Std. Error</th> <th>Beta</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>(Constant)</td> <td>-.233</td> <td>.095</td> <td></td> <td>-2.446</td> <td>.028</td> </tr> <tr> <td></td> <td>NBE_2008</td> <td>-.691</td> <td>.662</td> <td>-.298</td> <td>-1.043</td> <td>.314</td> </tr> <tr> <td></td> <td>LB_2008</td> <td>-.064</td> <td>.158</td> <td>-.116</td> <td>-.407</td> <td>.690</td> </tr> </tbody> </table> <p>a. Dependent Variable: RS_2008</p>					Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	B	Std. Error	Beta	1	(Constant)	-.233	.095		-2.446	.028		NBE_2008	-.691	.662	-.298	-1.043	.314		LB_2008	-.064	.158	-.116	-.407	.690	Model Summary <table border="1"> <thead> <tr> <th>Model</th> <th>R</th> <th>R Square</th> <th>Adjusted R Square</th> <th>Std. Error of the Estimate</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>.369^a</td> <td>.136</td> <td>.013</td> <td>.30555</td> </tr> </tbody> </table> <p>a. Predictors: (Constant), LB_2008, NBE_2008</p>					Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	1	.369 ^a	.136	.013	.30555
	Model		Unstandardized Coefficients		Standardized Coefficients			t	Sig.																																										
B			Std. Error	Beta																																															
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	Model		Unstandardized Coefficients		Standardized Coefficients			t	Sig.																																										
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	Model		Unstandardized Coefficients		Standardized Coefficients			t	Sig.																																										
B			Std. Error	Beta																																															
1	(Constant)	.516	.198		2.607	.018																																													
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	Coefficients^a						Model Summary				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
		B	Std. Error	Beta							
1	(Constant)	-.064	.103		-.625	.538					
	NBE_2011	-.098	.284	-.069	-.343	.734	1	.291 ^a	.085	.005	.29481
	LB_2011	.200	.145	.276	1.378	.182					
a. Dependent Variable: RS_2011											
	Coefficients^a						Model Summary				
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Mode	R	R Square	Adjusted R Square	Std. Error of the Estimate
		B	Std. Error	Beta							
1	(Constant)	.098	.099		.991	.325					
	NBE_2008_2011	.199	.337	.067	.592	.555	1	.162 ^a	.026	.001	.56739
	LB_2008_2011	.157	.131	.135	1.196	.235					
a. Dependent Variable: RS_2008_2011											

Regresi dengan variabel waktu (*time*)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.016	.044		-.364	.751
	TIME	.002	.016	.083	.118	.917

a. Dependent Variable: ADJ_R2

Hipotesis 3

Tahun	Hasil																															
2008-2011	<p style="text-align: center;">Coefficients^a</p> <table border="1"> <thead> <tr> <th rowspan="2">Model</th> <th rowspan="2"></th> <th colspan="2">Unstandardized Coefficients</th> <th>Standardized Coefficients</th> <th rowspan="2">t</th> <th rowspan="2">Sig.</th> </tr> <tr> <th>B</th> <th>Std. Error</th> <th>Beta</th> </tr> </thead> <tbody> <tr> <td>1</td> <td>(Constant)</td> <td>.098</td> <td>.099</td> <td></td> <td>.991</td> <td>.325</td> </tr> <tr> <td></td> <td>NBE_2008_2011</td> <td>.199</td> <td>.337</td> <td>.067</td> <td>.592</td> <td>.555</td> </tr> <tr> <td></td> <td>LB_2008_2011</td> <td>.157</td> <td>.131</td> <td>.135</td> <td>1.196</td> <td>.235</td> </tr> </tbody> </table> <p>a. Dependent Variable: RS_2008_2011</p>	Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	B	Std. Error	Beta	1	(Constant)	.098	.099		.991	.325		NBE_2008_2011	.199	.337	.067	.592	.555		LB_2008_2011	.157	.131	.135	1.196	.235
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Lampiran 8
Tabel F

		df1																			
		1	2	3	4	5	6	7	8	9	10	12	15	20	24	30	40	60	120	∞	
df2	1	161	200	216	225	230	234	237	239	241	242	244	246	248	249	250	251	252	253	254	
	2	18,5	19,0	19,2	19,2	19,3	19,3	19,4	19,4	19,4	19,4	19,4	19,4	19,4	19,5	19,5	19,5	19,5	19,5	19,5	19,5
	3	10,1	9,55	9,28	9,12	9,01	8,94	8,89	8,85	8,81	8,79	8,74	8,70	8,66	8,64	8,62	8,59	8,57	8,55	8,53	8,53
	4	7,71	6,94	6,59	6,39	6,26	6,16	6,09	6,04	6,00	5,96	5,91	5,86	5,80	5,77	5,75	5,72	5,69	5,66	5,66	5,63
	5	6,61	5,79	5,41	5,19	5,05	4,95	4,88	4,82	4,77	4,74	4,68	4,62	4,56	4,53	4,50	4,46	4,43	4,40	4,40	4,37
	6	5,99	5,14	4,76	4,53	4,39	4,28	4,21	4,15	4,10	4,06	4,00	3,94	3,87	3,84	3,81	3,77	3,74	3,70	3,70	3,67
	7	5,59	4,74	4,35	4,12	3,97	3,87	3,79	3,73	3,68	3,64	3,57	3,51	3,44	3,41	3,38	3,34	3,30	3,27	3,27	3,23
	8	5,32	4,46	4,07	3,84	4,69	3,58	3,50	3,44	3,39	3,35	3,28	3,22	3,15	3,12	3,08	3,04	3,01	2,97	2,97	2,93
	9	5,12	4,26	3,86	3,63	3,48	3,37	3,29	3,23	3,18	3,14	3,07	3,01	2,94	2,90	2,86	2,83	2,79	2,75	2,75	2,71
	10	4,96	4,10	3,71	3,48	3,33	3,22	3,14	3,07	3,02	2,98	2,91	2,85	2,77	2,74	2,70	2,66	2,62	2,58	2,58	2,54
	11	4,84	3,98	3,59	3,36	3,20	3,09	3,01	2,95	2,90	2,85	2,79	2,72	2,65	2,61	2,57	2,53	2,49	2,45	2,45	2,40
	12	4,75	3,89	3,49	3,26	3,11	3,00	2,91	2,85	2,80	2,75	2,69	2,62	2,54	2,51	2,47	2,43	2,38	2,34	2,34	2,30
	13	4,67	3,81	3,41	3,13	3,03	2,92	2,83	2,77	2,71	2,67	2,60	2,53	2,46	2,42	2,38	2,34	2,30	2,25	2,25	2,21
	14	4,60	3,74	3,34	3,11	2,96	2,85	2,76	2,70	2,65	2,60	2,53	2,46	2,39	2,35	2,31	2,27	2,22	2,18	2,18	2,13

15	4,54	3,68	3,29	3,06	2,90	2,79	2,71	2,64	6,59	2,54	2,48	2,40	2,33	2,29	2,25	2,20	2,16	2,11	2,07
16	4,49	3,63	3,24	3,01	2,85	2,74	2,66	2,59	2,54	2,49	2,42	2,35	2,28	2,24	2,19	2,15	2,11	2,06	2,01
17	4,45	3,59	3,20	2,96	2,81	2,70	2,61	2,55	2,49	2,45	2,38	2,31	2,23	2,19	2,15	2,10	2,06	2,01	1,96
18	4,41	3,55	3,16	2,93	2,77	2,66	2,58	2,51	2,46	2,41	2,34	2,27	2,19	2,15	2,11	2,06	2,02	1,97	1,92
19	4,38	3,52	3,13	2,90	2,74	2,63	2,54	2,48	2,42	2,38	2,31	2,23	2,16	2,11	2,07	2,03	1,98	1,93	1,88
20	4,35	3,49	3,10	2,87	2,71	2,60	2,51	2,45	2,39	2,35	2,28	2,20	2,12	2,08	2,04	1,99	1,95	1,90	1,84
21	4,32	3,47	3,07	2,84	2,68	2,57	2,49	2,42	2,37	2,32	2,25	2,18	2,10	2,05	2,01	1,96	1,92	1,87	1,81
22	4,30	3,44	3,05	2,82	2,66	2,55	2,46	2,40	2,34	2,30	2,23	2,15	2,07	2,03	1,98	1,94	1,89	1,84	1,78
23	4,28	3,42	3,03	2,80	2,64	2,53	2,44	2,37	2,32	2,27	2,20	2,13	2,05	2,01	1,96	1,91	1,86	1,81	1,76
24	4,26	3,40	3,01	2,78	2,62	2,51	2,42	2,36	2,30	2,25	2,18	2,11	2,03	1,98	1,94	1,89	1,84	1,79	1,73
25	4,24	3,39	2,99	2,76	2,60	2,49	2,40	2,34	2,28	2,24	2,16	2,09	2,01	1,96	1,92	1,87	1,82	1,77	1,71
30	4,17	3,32	2,92	2,69	2,53	2,42	2,33	2,27	2,21	2,16	2,09	2,01	1,93	1,89	1,84	1,79	1,74	1,68	1,62
40	4,08	3,23	2,84	2,61	2,45	2,34	2,25	2,18	2,12	2,08	2,00	1,92	1,84	1,79	1,74	1,69	1,64	1,58	1,51
50	4,08	3,18	2,79	2,56	2,40	2,29	2,20	2,13	2,07	2,02	1,95	1,87	1,78	1,74	1,69	1,63	1,56	1,50	1,41
60	4,00	3,15	2,76	2,53	2,37	2,25	2,17	2,10	2,04	1,99	1,92	1,84	1,75	1,70	1,65	1,59	1,53	1,47	1,39
100	3,94	3,09	2,70	2,46	2,30	2,19	2,10	2,03	1,97	1,92	1,85	1,80	1,68	1,63	1,57	1,51	1,46	1,40	1,28
120	3,92	3,07	2,68	2,45	2,29	2,18	2,09	2,02	1,96	1,91	1,83	1,75	1,66	1,61	1,55	1,50	1,43	1,35	1,22
∞	3,84	3,00	2,60	2,37	2,21	2,10	2,01	1,94	1,88	1,83	1,75	1,67	1,57	1,52	1,46	1,39	1,32	1,22	1,00



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1. PENDAHULUAN 1.1 Latar Belakang Lembaga keuangan di berbagai negara telah mewajibkan perusahaan untuk melaporkan informasi laporan keuangannya kepada publik. Seperti di Indonesia yang diatur dalam Undang-Undang Nomor 8 Tahun 1995 tentang Pasar Modal, Otoritas Jasa Keuangan (OJK) mewajibkan perusahaan publik untuk mengungkapkan seluruh informasi material yang dapat berpengaruh pada keputusan investor secara tepat waktu. Penyusunan laporan keuangan memerlukan suatu standar supaya informasi yang terkandung di dalamnya dapat mudah dimengerti serta dapat diperbandingkan. Standar akuntansi adalah pedoman utama dalam penyajian laporan keuangan dimana terkandung berbagai macam metode dan format baku yang harus diterapkan. Di Indonesia, penyusunan standar akuntansi dilakukan oleh Ikatan Akuntansi Indonesia (IAI) selaku organisasi profesi akuntansi dan anggota dari International Federation of Accountants (IFAC). IAI bertanggung jawab dalam menjaga mutu pendidikan akuntan serta menyusun kode etik dan

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standar akuntansi. Standar akuntansi yang digunakan di Indonesia bernama Standar Akuntansi Keuangan (SAK) yang dikembangkan sejak tahun 1973 sampai sekarang. SAK memudahkan akuntan menyusun laporan keuangan dengan