

LAMPIRAN

Sampel Penelitian Tahun 2016-2020

No.	Nama Perusahaan	Kode
1	Astra Agro Lestari Tbk.	AALI
2	ABM Investama Tbk.	ABMM
3	Ace Hardware Indonesia Tbk.	ACES
4	Acset Indonusa Tbk.	ACST
5	Akasha Wira International Tbk.	ADES
6	Adhi Karya (Persero) Tbk.	ADHI
7	Polychem Indonesia Tbk.	ADMG
8	Adaro Energy Tbk.	ADRO
9	Aneka Gas Industri Tbk.	AGII
10	Argha Karya Prima Industry Tbk.	AKPI
11	AKR Corporindo Tbk.	AKRA
12	Alkindo Naratama Tbk.	ALDO
13	Alakasa Industrindo Tbk.	ALKA
14	Alumindo Light Metal Industry Tbk.	ALMI
15	Asahimas Flat Glass Tbk.	AMFG
16	Ateliers Mecaniques D'Indonesia Tbk.	AMIN
17	Sumber Alfaria Trijaya Tbk.	AMRT
18	Austindo Nusantara Jaya Tbk.	ANJT
19	Aneka Tambang (Persero) Tbk.	ANTM
20	Apexindo Pratama Duta Tbk.	APEX
21	Arita Prima Indonesia Tbk.	APII
22	Asiaplast Industries Tbk.	APLI
23	Agung Podomoro Land Tbk.	APLN
24	Arwana Citramulia Tbk.	ARNA
25	Arthavest Tbk.	ARTA
26	Astra Graphia Tbk.	ASGR
27	Astra International Tbk.	ASII
28	Alam Sutera Realty Tbk.	ASRI
29	Adi Sarana Armada Tbk.	ASSA
30	Anabatic Technologies Tbk.	ATIC
31	Astra Otoparts Tbk.	AUTO
32	Pelayaran Nasional Bina Buana Raya Tbk.	BBRM
33	Bekasi Fajar Industrial Estate Tbk.	BEST
34	MNC Investama Tbk.	BHIT
35	Primarindo Asia Infrastructure Tbk.	BIMA
36	Astrindo Nusantara Infrastruktur Tbk.	BIPI
37	Bhuwanatala Indah Permai Tbk.	BIPP
38	Blue Bird Tbk.	BIRD
39	Bisi International Tbk.	BISI
40	Bukit Darmo Property Tbk.	BKDP

41	Sentul City Tbk.	BKSL
42	Berlian Laju Tanker Tbk.	BLTA
43	Graha Layar Prima Tbk.	BLTZ
44	Bintang Mitra Semestaraya Tbk.	BMSR
45	Global Mediacom Tbk.	BMTR
46	Bakrie & Brothers Tbk.	BNBR
47	Bintang Oto Global Tbk.	BOGA
48	Indo Kordsa Tbk.	BRAM
49	Berlina Tbk.	BRNA
50	Barito Pacific Tbk.	BRPT
51	Bumi Serpong Damai Tbk.	BSDE
52	Baramulti Suksessarana Tbk.	BSSR
53	Bumi Teknokultura Unggul Tbk.	BTEK
54	Bakrie Telecom Tbk.	BTEL
55	Budi Starch & Sweetener Tbk.	BUDI
56	Bukaka Teknik Utama Tbk.	BUKK
57	Buana Lintas Lautan Tbk.	BULL
58	Eagle High Plantations Tbk.	BWPT
59	Bayan Resources Tbk.	BYAN
60	Wilmar Cahaya Indonesia Tbk.	CEKA
61	Centratama Telekomunikasi Indonesia Tbk.	CENT
62	Chitose Internasional Tbk.	CINT
63	Cita Mineral Investindo Tbk.	CITA
64	Colorpak Indonesia Tbk.	CLPI
65	Citra Marga Nusaphala Persada Tbk.	CMNP
66	AirAsia Indonesia Tbk.	CMPP
67	Charoen Pokphand Indonesia Tbk.	CPIN
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72	Duta Intidaya Tbk.	DAYA
73	Darma Henwa Tbk.	DEWA
74	Nusa Kontruksi Enjiniring Tbk.	DGIK
75	Intiland Development Tbk.	DILD
76	Delta Dunia Makmur Tbk.	DOID
77	Duta Pertiwi Nusantara Tbk.	DPNS
78	Dharma Samudera Fishing Industries Tbk.	DSFI
79	Dharma Satya Nusantara Tbk.	DSNG
80	Dian Swastatika Sentosa Tbk.	DSSA
81	Darya-Varia Laboratoria Tbk.	DVLA
82	Dyandra Media International Tbk.	DYAN
83	Ekadharma International Tbk.	EKAD
84	Elnusa Tbk.	ELSA
85	Megapolitan Developments Tbk.	EMDE
86	Elang Mahkota Teknologi Tbk.	EMTK

87	Enseval Putra Megatrading Tbk.	EPMT
88	Erajaya Swasembada Tbk.	ERAA
89	Eratex Djaja Tbk.	ERTX
90	Surya Esa Perkasa Tbk.	ESSA
91	Ever Shine Textile Industry Tbk.	ESTI
92	XL Axiata Tbk.	EXCL
93	Fajar Surya Wisesa Tbk.	FASW
94	FKS Multi Agro Tbk.	FISH
95	Fortune Mate Indonesia Tbk.	FMII
96	Fortune Indonesia Tbk.	FORU
97	Smartfren Telecom Tbk.	FREN
98	Gunawan Dianjaya Steel Tbk.	GDST
99	Goodyear Indonesia Tbk.	GDYR
100	Gema Grahasarana Tbk.	GEMA
101	Golden Energy Mines Tbk.	GEMS
102	Gudang Garam Tbk.	GGRM
103	Garuda Indonesia (Persero) Tbk.	GIAA
104	Gajah Tunggal Tbk.	GJTL
105	Global Teleshop Tbk.	GLOB
106	Gowa Makassar Tourism Development Tbk.	GMTD
107	Perdana Gapura Prima Tbk.	GPRA
108	Greenwood Sejahtera Tbk.	GWSA
109	Gozco Plantations Tbk.	GZCO
110	Hero Supermarket Tbk.	HERO
111	Humpuss Intermoda Transportasi Tbk.	HITS
112	HM Sampoerna Tbk.	HMSP
113	Harum Energy Tbk.	HRUM
114	Inti Bangun Sejahtera Tbk.	IBST
115	Indofood CBP Sukses Makmur Tbk.	ICBP
116	Island Concepts Indonesia Tbk	ICON
117	Champion Pacific Indonesia Tbk.	IGAR
118	Inti Agri Resources Tbk.	IIKP
119	Indomobil Sukses Internasional Tbk.	IMAS
120	Impack Pratama Industri Tbk.	IMPC
121	Indofarma (Persero) Tbk.	INAF
122	Indal Aluminium Inudstry Tbk.	INAI
123	Vale Indonesia Tbk.	INCO
124	Indofood Sukses Makmur Tbk.	INDF
125	Indorama Synthetics Tbk.	INDR
126	Indospring Tbk.	INDS
127	Indika Energy Tbk.	INDY
128	Indah Kiat Pulp & Paper Tbk.	INKP
129	Indonesian Paradise Property Tbk.	INPP
130	Toba Pulp Lestari Tbk.	INRU
131	Indocement Tunggak Prakarsa Tbk.	INTP
132	Indopoly Swakarsa Industry Tbk.	IPOL

133	Indosat Tbk.	ISAT
134	Steel Pipe Industry of Indonesia Tbk.	ISSP
135	Sumber Energi Andalan Tbk.	ITMA
136	Indo Tambangraya Megah Tbk.	ITMG
137	Jaya Agra Wattie Tbk.	JAWA
138	Jembo Cable Company Tbk.	JECC
139	Graha Andrasenta Propertindo Tbk.	JGLE
140	Jaya Konstruksi Manggala Pratama Tbk.	JKON
141	JAPFA Comfeed Indonesia Tbk.	JPFA
142	Jaya Real Property Tbk.	JRPT
143	Jasuindo Tiga Perkasa Tbk.	JTPE
144	Kimia Farma (Persero) Tbk.	KAEF
145	KMI Wire and Cable Tbk.	KBLI
146	Kabelindo Murni Tbk.	KBLM
147	First Media Tbk.	KBLV
148	Kedawung Setia Industrial Tbk.	KDSI
149	Keramika Indonesia Assosiasi Tbk.	KIAS
150	Kedaung Indah Can Tbk.	KICI
151	Kawasan Industri Jababeka Tbk.	KIJA
152	Kino Indonesia Tbk.	KINO
153	Resource Alam Indonesia Tbk.	KKGI
154	Kalbe Farma Tbk.	KLBF
155	Kobexindo Tractors Tbk.	KOBX
156	Kokoh Inti Arebama Tbk.	KOIN
157	Perdana Bangun Pusaka Tbk.	KONI
158	Mitra Energi Persada Tbk.	KOPI
159	MNC Land Tbk.	KPIG
160	Logindo Samudramakmur Tbk.	LEAD
161	Link Net Tbk.	LINK
162	Lion Metal Works Tbk.	LION
163	Langgeng Makmur Industri Tbk.	LMPI
164	Lionmesh Prima Tbk.	LMSH
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166	Multi Prima Sejahtera Tbk.	LPIN
167	Lippo Karawaci Tbk.	LPKR
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170	Eka Sari Lorena Transport Tbk.	LRNA
171	PP London Sumatra Indonesia Tbk.	LSIP
172	Lautan Luas Tbk.	LTLS
173	Malindo Feedmill Tbk.	MAIN
174	Mitra Adiperkasa Tbk.	MAPI
175	Mitrabara Adiperdana Tbk.	MBAP
176	Mitrabahera Segara Sejati Tbk.	MBSS
177	Intermedia Capital Tbk.	MDIA
178	Modernland Realty Tbk.	MDLN

179	Merck Tbk.	MERK
180	Nusantara Infrastructure Tbk.	META
181	Multifiling Mitra Indonesia Tbk.	MFMI
182	Multi Indocitra Tbk.	MICE
183	Midi Utama Indonesia Tbk.	MIDI
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201	Pelayaran Nelly Dwi Putri Tbk.	NELY
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203	City Retail Developments Tbk.	NIRO
204	Nusa Raya Cipta Tbk.	NRCA
205	Ancora Indonesia Resources Tbk.	OKAS
206	Indonesia Prima Property Tbk.	OMRE
207	Provident Agro Tbk.	PALM
208	Panorma Sentrawisata Tbk.	PANR
209	Pan Brothers Tbk.	PBRX
210	Destinasi Tirta Nusantara Tbk.	PDES
211	Phapros Tbk.	PEHA
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213	Pembangunan Graha Lestari Indah Tbk.	PGLI
214	Pembangunan Jaya Ancol Tbk.	PJAA
215	Perdana Karya Perkasa Tbk.	PKPK
216	Plaza Indonesia Realty Tbk.	PLIN
217	Pudjiadi & Sons Tbk.	PNSE
218	Asia Pacific Fibers Tbk.	POLY
219	Nusantara Pelabuhan Handal Tbk.	PORT
220	Cikarang Listrindo Tbk.	POWR
221	PP Property Tbk.	PPRO
222	Prima Alloy Steel Universal Tbk.	PRAS
223	Prodia Widyahusada Tbk.	PRDA
224	Prasidha Aneka Niaga Tbk.	PSDN

225	Red Planet Indonesia Tbk.	PSKT
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227	PP (Persero) Tbk.	PTPP
228	Petrosea Tbk.	PTRO
229	Pudjiadi Prestige Tbk.	PUDP
230	Pakuwon Jati Tbk.	PWON
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269	Indo Acidatama Tbk.	SRSN
270	Surya Semesta Internusa Tbk.	SSIA
271	Sawit Sumbermas Sarana Tbk.	SSMS

272	Sunson Textile Manufacturer Tbk.	SSTM
273	Buana Artha Anugerah Tbk.	STAR
274	Siantar Top Tbk.	STTP
275	SLJ Global Tbk.	SULI
276	Solusi Tunas Pratama Tbk.	SUPR
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317	Wijaya Karya Beton Tbk.	WTON

318	Yanaprima Hastapersada Tbk.	YPAS
319	Zebra Nusantara Tbk.	ZBRA

Hasil Uji Asumsi Klasik dan Uji Hipotesis

Hasil Uji Heterokedastisitas Awal

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,128	,259		4,361	,000
	RA	-,033	,031	-,023	-1,088	,277
	KA	,020	,029	,016	,710	,478
	LBKA	-,048	,054	-,019	-,896	,371
	IDK	-,012	,111	-,002	-,108	,914
	KI	,001	,001	,037	1,735	,083
	SIZE	-,036	,008	-,100	-4,253	,000
	LEVERAGE	-,003	,000	-,436	-9,110	,000
	ROA	-,628	,034	-,895	-18,633	,000

a. Dependent Variable: DA

Hasil Uji Heterokedastisitas Akhir

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.071	.014		5.066	.000
	RA	-.004	.002	-.071	-1.481	.113
	KA	.002	.002	.035	1.102	.271
	LBKA	.007	.004	.049	1.695	.090
	IDK	.008	.006	.039	1.338	.181
	KI	4.831E-6	.000	.004	.140	.889
	SIZE	-.002	.000	-.101	-1.210	.201
	LEVERAGE	.002	.002	.030	1.016	.310
	ROA	-.059	.009	-.205	-1.683	.089

a. Dependent Variable: Abs_Res

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.262 ^a	.069	.062	.02330	1.967

a. Predictors: (Constant), ROA, IDK, RA, LBKA, KI, SIZE, LEVERAGE, KA
b. Dependent Variable: Abs_Res

Hasil Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.071	.014		5.066	.000		
	RA	-.004	.002	-.071	-2.481	.013	.977	1.023
	KA	.002	.002	.035	1.102	.271	.816	1.225
	LBKA	.007	.004	.049	1.695	.090	.979	1.021
	IDK	.008	.006	.039	1.338	.181	.973	1.027
	KI	4.831E-6	.000	.004	.140	.889	.945	1.058
	SIZE	-.002	.000	-.101	-3.210	.001	.821	1.218
	LEVERAGE	.002	.002	.030	1.016	.310	.902	1.109
	ROA	-.059	.009	-.205	-6.683	.000	.860	1.162

a. Dependent Variable: Abs_Res

Hasil Uji Goodness of Fit Model

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.406	8	.051	28.754	.000 ^b
	Residual	2.033	1152	.002		
	Total	2.439	1160			

a. Dependent Variable: ABS_DACC

b. Predictors: (Constant), ROA, IDK, RA, LBKA, KI, SIZE, LEVERAGE, KA

Hasil Pengujian Hipotesis

Coefficients^a

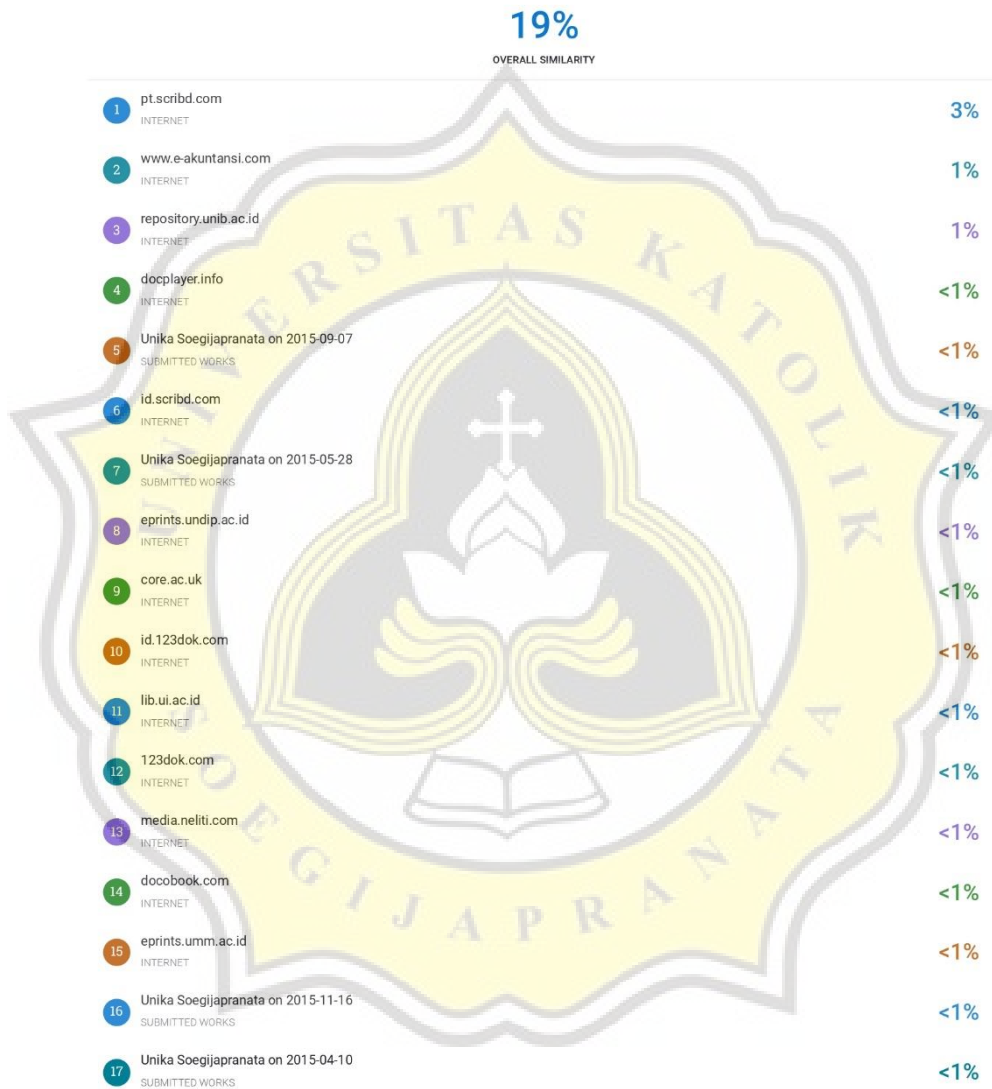
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.096	.025		3.771	.000
	RA	-.006	.003	-.059	-2.175	.030
	KA	.004	.003	.047	1.568	.117
	LBKA	.020	.007	.078	2.864	.004
	IDK	-.008	.011	-.020	-.732	.464
	KI	-2.931E-5	.000	-.013	-.472	.637
	SIZE	-.001	.001	-.047	-1.569	.117
	LEVERAGE	.018	.004	.130	4.585	.000
	ROA	-.184	.016	-.336	-11.587	.000

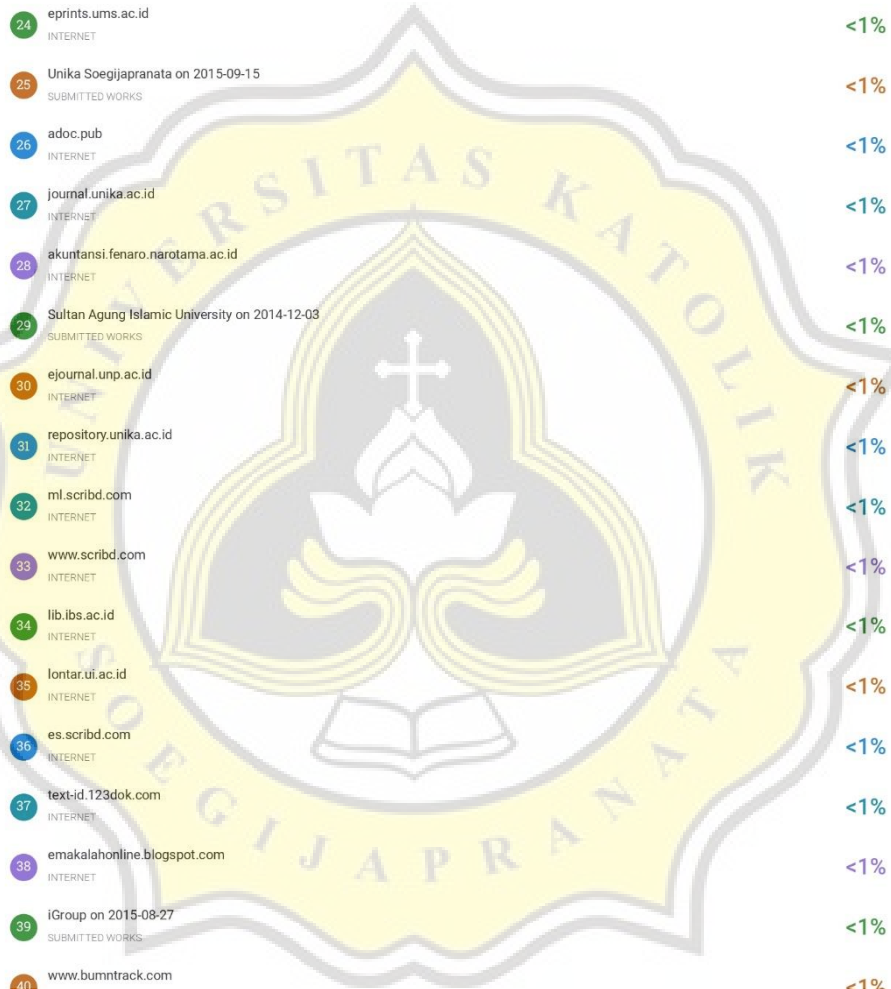
a. Dependent Variable: ABS_DACC



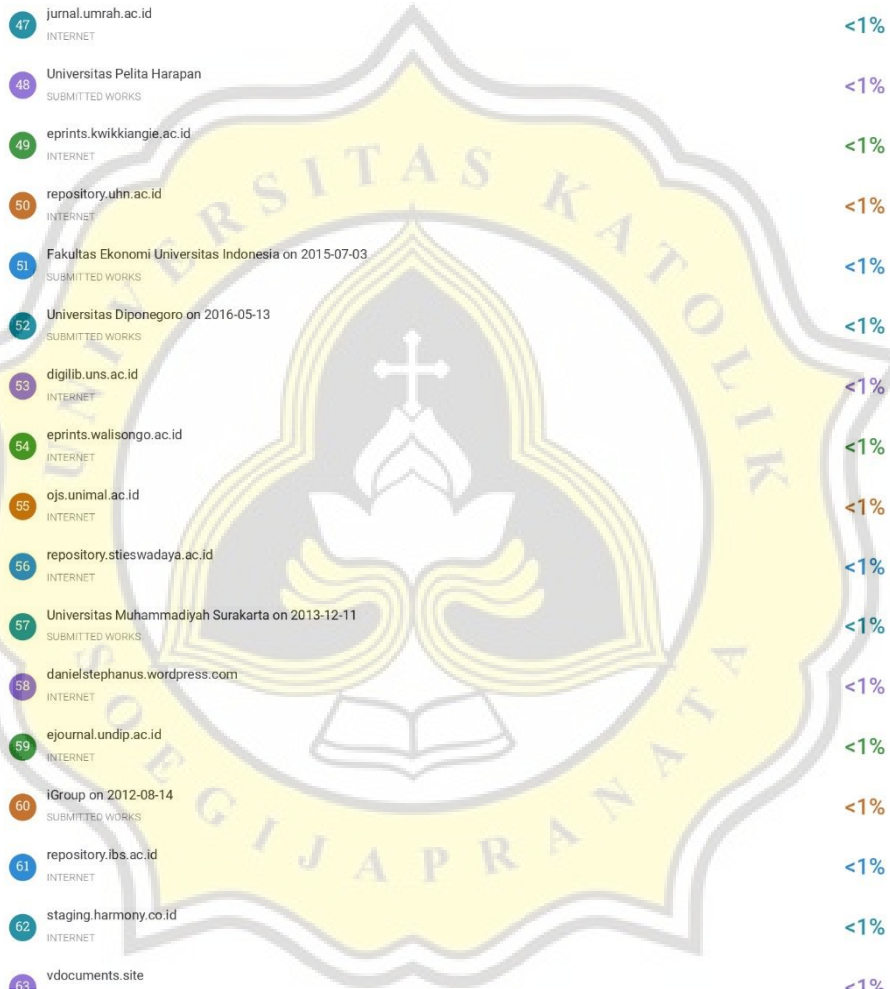
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