

Lampiran 1 DAFTAR SAMPEL PERUSAHAAN

TAHUN 2010

KODE	NAMA PERUSAHAAN	SYNCH	k_aud	k_aud	Audit fee	LN Fee au	Kep	KEP	size	SIZE
ADHI	PT Adhi Karya Tbk	1,049028829	KAP Aryanto, Ami	0	673000000	20,32726	52,28%	5	4,93E+12	4,927696202
ADMF	PT Adira Dinamika Multifinance Tbk	1,06069784	KAP Prasetyo, Sarv	1	810900000	20,51366	67,40%	6	7,6E+12	7,599615
AKRA	PT AKR Corporindo Tbk	1,235069119	KAP Purwanto,	1	630000000	20,26123	59,24%	5	7,67E+12	7,665590356
ANTM	PT Aneka Tambang Tbk	0,68250189	KAP Purwanto,	1	1320000000	21,0009	65,00%	6	1,23E+13	12,3107321
ARNA	PT Arwana Citramulia Tbk	1,306995043	KAP Purwanto,	1	700000000	20,36659	13,68%	1	5,75E+11	0,574717
ASRM	PT Asuransi Ramayana Tbk	2,396199347	KAP Mulyamin Se	0	275000000	19,43228	22,28%	2	4,57E+11	0,457415497
BABP	PT BANK MNC INTERNASIONAL	2,396199347	KAP Purwanto,	1	783870000	20,47975	69,99%	6	8,66E+12	8,659899122
BBKP	PT Bank Bukopin Tbk	1,466912534	KAP Purwanto,	1	4600000000	22,24932	39,54%	3	4,75E+13	47,489366
BBLD	PT Buana Finance Tbk	1,668563397	KAP Purwanto,	1	515372000	20,0604	67,60%	6	1,58E+12	1,582725832
BBRI	PT Bank Rakyat Indonesia Tbk	1,11021548	KAP Purwanto,	1	4385000000	22,20146	76,00%	7	4,04E+14	404,285602
BDMN	PT Bank Danamon Tbk	1,316790543	KAP Siddharta dan	1	4459950000	22,2184	67,42%	6	1,18E+14	118,206573
BHIT	PT MNC INVESTAMA TBK	2,151851208	KAP Purwanto,	1	400000000	19,80698	69,99%	6	8,66E+15	8659,899
BJBR	PT BANK PEMBANGUNAN DAERAH JAWA BARAT DAN BANTEN TBK	2,521573904	KAP Purwanto,	1	1,5E+12	28,03649	75,00%	7	5,44E+13	54,448658
BMRI	PT Bank Mandiri Tbk	1,210622909	KAP Tanudihjerja,	1	1,1495E+10	23,16518	66,68%	6	4,5E+14	449,77019
BTEL	PT Bakrie Telcom Tbk	1,123384909	KAP Tjiendradjaja	0	190000000	19,06253	21,10%	2	1,24E+13	12,35289139
BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	1,591064607	KAP Tanudihjerja,	1	1621800000	21,2068	59,68%	5	3,45E+13	34,522573
CTRP	PT Ciputra Property Tbk	1,004798883	KAP Purwanto,	1	814000000	20,51747	54,72%	5	3823459	3,82346E-06
CTTH	PT Citatah Tbk	0,806682339	KAP Mulyamin Se	0	280000000	19,4503	18,89%	1	2E+11	0,199626396
DILD	PT Intiland Development Tbk	1,078710976	KAP Mulyamin Se	0	700000000	20,36659	25,87%	2	3,9E+12	3,89906642
ELSA	PT Elnusa Tbk	1,084858379	KAP Purwanto,	1	1370000000	21,03808	41,10%	4	3,68E+12	3,678566
ELTY	PT Bakrieland Development Tbk	1,187335757	KAP Tjahjadi, Prad	0	1816500000	21,32018	12,17%	1	1E+13	10,03789939
EPMT	PT Enseval Putera Megatrading Tbk	1,252074109	KAP Purwanto,	1	525000000	20,07891	83,75%	7	3,25E+13	3,25477028
ENRG	PT Energy Mega Persada Tbk	1,252074109	KAP Tjiendradjaja	0	1126250000	20,84216	9,30%	1	1,18E+13	11,76203557
GEMA	PT Gema Grahasarana Tbk	1,762104596	KAP Johan Malond	0	2070000000	19,14823	74,74%	7	3,48E+11	0,34761081
HEXA	PT Hexindo Adiperkasa Tbk	1,091080469	KAP Purwanto,	1	2782288000	21,74654	48,59%	4	2,28E+12	2,279435692
JSMR	PT Jasa Marga Tbk	1,103756874	KAP HLB Hadori Su	0	660557500	20,30859	70,00%	6	1,9E+13	18,95212933
KBLI	PT KMI Wire and Cable Tbk	1,278753601	KAP Osman, Bing S	1	210000000	19,16262	47,68%	4	5,95E+11	0,594564
KLBF	PT Kalbe Farma Tbk	1,337005216	KAP Purwanto,	1	2600000000	21,67878	10,17%	1	7,03E+12	7,032496663
MREI	PT Maskapai Reasuransi Indonesia Tbk	2,219235134	KAP Aryanto, Ami	1	105000000	18,46947	21,01%	2	4,45E+11	0,445082525
NISP	PT Bank OCBC NISP Tbk	2,041831145	KAP Tanudihjerja,	1	2130865000	21,47979	81,90%	7	4,45E+13	44,474822
PTBA	PT Tambang Batubara Bukit Asam Tbk	0,380457371	KAP Tanudihjerja,	1	1095050000	20,81407	65,02%	6	8,72E+12	8,722699
SDRA	PT Bank Himpunan Saudara 1906 Tbk	1,628166728	KAP Tanubrata Sut	0	2008000000	19,11782	52,92%	5	3,25E+12	3,245762793
SMGR	PT Semen Gresik Tbk	0,707362429	KAP Purwanto,	1	4696000000	22,26998	51,01%	5	1,56E+13	15,56299895
TINS	PT Timah Tbk	0,833306515	KAP Osman, Bing S	1	1600000000	21,19327	65,00%	6	5,88E+12	5,881
TGKA	PT TIGARAKSA SATRIA TBK	1,628166728	KAP Purwanto,	1	735000000	20,41538	37,31%	3	1,74E+12	1,74197527
TLKM	PT Telekomunikasi Indonesia Tbk	1,015512166	KAP Tanudihjerja,	1	4,1872E+10	24,45788	52,47%	5	9,98E+13	99,758447
TOTL	PT TOTAL BANGUN PERSADA TBK	1,11021548	KAP Aryanto, Ami	0	385000000	19,76875	56,50%	5	1,59E+12	1,5893496
TOWR	PT Sarana Menara Nusantara Tbk	1,995635195	KAP Purwanto,	1	765850000	20,4565	25,55%	2	7,41E+12	7,411393
UNSP	PT Bakrie Sumatera Plantation Tbk	0,588613268	KAP Tanubrata Sut	0	3064023000	21,84299	5,09%	1	1,79E+12	1,788214165
WOMF	PT Wahana Ottomitra Multiartha Tbk	1,50965048	KAP Purwanto,	1	402000000	19,81196	50,03%	4	3,6E+12	3,598701

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KODE	NAMA PERUSAHAAN	SYNCH	k_aud	K_AUD	Audit fee	LN FEE AUDIT	kep	KEP	size	SIZE
ADMF	PT Adira Dinamika Multifinance Tbk	1,591064607	KAP Siddharta dan	1	8,16E+08	20,52001682	95,00%	7	1,69E+13	16,88945
AKRA	PT AKR Corporindo Tbk	1,358116219	KAP Purwantono, S	1	6,8E+08	20,33760336	60%	5	7,67E+12	7,666
AMRT	PT Sumber Aflaria Trijaya Tbk	1,50965048	KAP Purwantono, S	1	8,75E+08	20,58973444	57,99%	5	5,01E+12	5,014932
ANTM	PT Aneka Tambang Tbk	1,165095875	KAP Purwantono, S	1	1,32E+09	21,00089757	65,11%	6	1,52E+13	15,20124
ARNA	PT Arwana Citramulia Tbk	1,494962083	KAP Purwantono, S	1	8E+08	20,49949709	24,93%	2	8,32E+11	0,831508
ASGR	PT Astragraphia	1,609238576	KAP Tanudiredja, W	1	6E+08	20,21244021	76,87%	7	1,13E+12	1,126055
BBKP	PT Bank Bukopin Tbk	1,69019608	KAP Purwantono, S	1	3,13E+09	21,86270012	31,97%	3	5,72E+13	57,18346
BBLD	PT Buana Finance Tbk	1,69019608	KAP Purwantono, S	1	5,19E+08	20,06676105	67,60%	6	2,86E+12	2,859598
BBRI	PT Bank Rakyat Indonesia Tbk	1,556749076	KAP Purwantono, S	1	5,65E+09	22,45492138	56,75%	5	4,7E+14	469,8993
BBTN	PT Bank Tabungan Negara Tbk	1,556749076	KAP Purwantono, S	1	1,49E+09	21,12204196	71,91%	7	8,91E+13	89,12146
BDMN	PT Bank Danamon Tbk	1,427774533	KAP Siddharta dan	1	4,49E+09	22,22476491	67,37%	6	1,42E+14	141,9344
BHIT	PT MNC Investama Tbk	1,8803738	KAP Osman Bing S	1	4,25E+08	19,86759973	18,42%	1	1,89E+13	18,8575
BJBR	PT BPD Jawa Barat dan Banten Tbk	1,995635195	KAP Purwantono, S	1	9E+11	27,52566606	38,26%	3	5,44E+13	54,44866
BMRI	PT Bank Mandiri Tbk	1,628166728	KAP Tanudireja, W	1	1,18E+10	23,19136537	60,00%	5	5,52E+14	551,8917
BTEL	PT Bakrie Telecom Tbk	1,01012837	KAP Tanudireja, W	1	2,2E+08	19,2091381	22,00%	2	1,23E+13	12,31311
BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	1,556749076	KAP Tanudireja, W	1	2,13E+09	21,47766274	59,68%	5	4,67E+13	46,65114
CTRP	PT Ciputra Property Tbk	0,984000344	KAP Purwantono, S	1	1,1E+09	20,8140202	57,93%	5	4,31E+12	4,314647
CTTH	PT Citatah Tbk	0,817945794	KAP Mulyamin Ser	0	2,9E+08	19,48539148	18,89%	1	2,18E+11	0,218252
DEWA	PT Darma Henwa Tbk	1,647916174	KAP Tjiendradjaja	0	2E+08	19,11382792	21,61%	2	3,7E+12	3,700691
DILD	PT Intiland Development Tbk	1,540508234	KAP Mulyamin Ser	0	8,5E+08	20,56074691	22,24%	2	5,69E+12	5,69191
ELSA	PT Elnusa Tbk	1,054830493	KAP Tanudireja, W	1	1,92E+09	21,3771523	41,10%	4	4,39E+12	4,38995
ELTY	PT Bakrieland Development Tbk	1,143806841	KAP Kosasih, Nurd	0	2,58E+09	21,66989177	12,16%	1	1,77E+13	17,70795
ENRG	PT Energy Mega Persada Tbk	1,573585609	KAP Tjiendradjaja	0	1,2E+09	20,90558739	17,71%	1	1,74E+13	17,35483
GEMA	PT Gema Grahasarana Tbk	1,297395711	KAP Johan Malond	0	2,16E+08	19,19078897	96,00%	7	3,75E+11	0,374636
JAWA	PT Jaya Agra Wattle Tbk	1,157898254	KAP Kosasih, Nurd	0	7,55E+08	20,44222831	70,51%	6	2,24E+12	2,240679
JSMR	PT Jasa Marga Tbk	1,103756874	KAP HLB Hadori Su	0	1,07E+09	20,78624064	70,00%	6	2,14E+13	21,43213
KBLI	PT KMI Wire and Cable Tbk	0,984000344	KAP Osman, Bing S	1	2,2E+08	19,2091381	47,68%	4	1,08E+12	1,0835
KLBF	PT Kalbe Farma Tbk	1,187335757	KAP Purwantono, S	1	2,53E+09	21,65188032	43,37%	4	8,27E+12	8,274554
MREI	PT Maskapai Reasuransi Indonesia Tbk	2,521573904	KAP Aryanto, Amir	0	1,12E+08	18,53400943	21,01%	2	5,67E+11	0,566527
NIKL	PT Pelat Timah Nusantara Tbk	1,218636837	KAP Purwantono, S	1	2,25E+08	19,23161096	35,00%	3	9,21E+11	0,921278
NISP	PT Bank OCBC NISP Tbk	1,358116219	KAP Tanudireja, W	1	3,94E+09	22,09444656	85,10%	7	5,98E+13	59,8344
PJAA	PT Pembangunan Jaya Ancol Tbk	1,628166728	KAP Aryanto, Amir	0	6,9E+08	20,35220216	72,00%	7	1,74E+12	1,737032
PNBN	PT Bank Pan Indonesia Tbk	1,69019608	KAP Osman, Bing S	1	2,85E+09	21,77058483	45,46%	4	1,25E+14	124,7542
PTBA	PT Tambang Batubara Bukit Asam Tbk	1,072636318	KAP Tanudireja, W	1	1,15E+09	20,86302778	65,01%	6	1,15E+13	11,5071
PTSN	PT Sat Nusapersada Tbk	1,252074109	KAP Johan Malond	0	2,8E+08	19,45030016	66,47%	6	7,57E+11	0,75692
SMGR	PT Semen Gresik Tbk	1,172399041	KAP Purwantono, S	1	4,04E+09	22,11951053	51,01%	5	1,97E+13	19,6616
TGKA	PT Tigaraksa Satria Tbk	1,480725379	KAP Purwantono, S	1	8,1E+08	20,51254481	31,30%	3	2,02E+12	2,018488
TINS	PT Timah Tbk	1,380211242	KAP Osman, Bing S	1	1,8E+09	21,3110525	65,00%	6	6,57E+12	6,57
TLKM	PT Telekomunikasi Indonesia Tbk	1,026447744	KAP Tanudireja, W	1	4,05E+10	24,42464188	53,24%	5	1,03E+14	103,054
TOTL	PT Total Bangun Persada Tbk	0,954242509	KAP Hadori Sugiart	0	3,3E+08	19,61460321	56,50%	5	1,9E+12	1,897419
TOWR	PT Sarana Menara Nusantara Tbk	1,591064607	KAP Purwantono, S	1	1,95E+09	21,39109521	49,90%	4	8,57E+12	8,56833
UNSP	PT Bakrie Sumatera Plantation Tbk	1,020951525	KAP Tanubrata Sut	0	3,27E+09	21,90716858	7,96%	1	1,87E+13	18,7023
WOMF	PT Wahana Ottomitra Multiartha Tbk	1,762104596	KAP Prasetyo, Sarw	1	4,32E+08	19,88393615	55,00%	5	3,91E+12	3,906526

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KODE	NAMA PERUSAHAAN	synch	k_aud	K_AUD	Audit fee	FEE	kep	KEP	size	SIZE
ABDA	PT Asuransi Bina Dana Arta Tbk	1,5567491	KAP Paul Hadiwinat	0	1,35E+08	18,72079	40,19%	3	1,8E+12	1,79643
ACES	PT Ace Hardware Indonesia Tbk	1,172399	KAP Aryanto, Amir J	0	1,65E+08	18,92146	59,97%	5	2,99E+11	0,298914
ADHI	PT Adhi Karya Tbk	1,0101284	KAP Aryanto, Amir J	0	7,48E+08	20,43291	51,00%	5	7,87E+12	7,872074
ADMF	PT Adira Dinamika Multifinance Tbk	1,0320022	KAP Purwanto, Si	1	8,67E+08	20,58098	95,00%	7	2,55E+13	25,46046
AKRA	PT AKR Corporindo Tbk	1,260805	KAP Purwanto, Si	1	8,5E+08	20,56075	59,22%	5	1,18E+13	11,78752
AMFG	PT Asahimas Flat Glass Tbk	0,8948452	KAP Siddharta dan V	1	1,33E+09	21,00843	43,86%	4	3,12E+12	3,115421
ANTM	PT Aneka Tambang Tbk	1,0320022	KAP Purwanto, Si	1	1,32E+09	21,0009	65,03%	6	1,97E+13	19,70854
ARNA	PT Arwana Citramulia Tbk	1,2787536	KAP Purwanto, Si	1	8,85E+08	20,6011	35,90%	3	9,37E+11	0,93736
ASRM	PT Asuransi Ramayana Tbk	2,2988531	KAP Mulyamin Sens	0	3,25E+08	19,59934	24,61%	2	1,07E+12	1,070926
ATPK	PT ATPK Resources Tbk	1,5405082	KAP Drs. Ferdinand	0	2,25E+08	19,23161	37,66%	3	1,51E+11	0,15083
BBKP	PT Bank Bukopin Tbk	1,1508029	KAP Purwanto, Si	1	1,63E+09	21,20877	31,73%	3	6,57E+13	65,68983
BBLD	PT Buana Finance Tbk	1,5405082	KAP Purwanto, Si	1	5,83E+08	20,18382	67,60%	6	3,5E+12	3,49519
BBRI	PT Bank Rakyat Indonesia Tbk	0,9079973	KAP Purwanto, Si	1	5,58E+09	22,44245	56,75%	5	5,51E+14	551,34
BBTN	PT Bank Tabungan Negara Tbk	1,0047989	KAP Purwanto, Si	1	1,65E+09	21,22404	61,35%	6	1,12E+14	111,7486
BCAP	PT MNC Kapital Indonesia Tbk	2,1518512	KAP Kosasih, Nurdin	0	82000000	18,22223	89,78%	7	3,42E+12	3,419677
BDMN	PT Bank Danamon	1,5735856	KAP Purwanto, Si	1	3,86E+09	22,07264	67,37%	6	2,03E+12	2,03
BEKS	PT Bank Pundi Indonesia Tbk	1,3690348	KAP Kosasih, Nurdin	1	4,9E+08	20,00992	67,85%	6	7,68E+12	7,682938
BHIT	PT MNC Investama Tbk	1,6281667	KAP Osman Bing Sat	1	4,6E+08	19,94674	23,11%	2	2,73E+13	27,25392
BIPI	PT Benakat Integra Tbk	0,9891243	KAP Bismar, Muntal	0	1,3E+09	20,98563	27,00%	2	4,48E+12	4,479157
BISI	PT BISI Internasional Tbk	1,0432912	KAP Purwanto, Si	1	2E+09	21,41641	31,00%	3	1,59E+12	1,587603
BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten	1,5567491	KAP Kosasih, Nurdin	0	1,55E+12	28,06928	75,00%	7	7,08E+13	70,84088
BMRI	PT Bank Mandiri Tbk	0,9639805	KAP Tanudiredja, W	1	9,5E+09	22,97456	60,00%	5	6,36E+14	635,6187
BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	0,9260317	KAP Tanudiredja, W	1	2,65E+09	21,69794	57,87%	5	5,91E+13	59,09013
BTEL	PT Bakrie Telecom Tbk	1,4154246	KAP Tjiendradjaja d	0	2,5E+08	19,33697	16,35%	1	9,05E+12	9,052428
BTON	PT Betonjaya Manunggal Tbk	1,6479162	KAP Aryanto, Amir J	0	84000000	18,24633	45,56%	4	1,45E+11	0,145101
BUMI	PT Bumi Resources Tbk	1,2520741	KAP Tjiendradjaja d	0	2,7E+09	21,71652	29,18%	2	7,09E+13	70,87733
BVIC	PT Bank Victoria Tbk	0,994298	KAP Tjahjadi dan Ta	0	3,75E+08	19,74244	34,86%	3	1,44E+13	14,35284
BWPT	PT Eagle High Plantation Tbk	0,4771213	KAP Mulyamin Sens	0	8E+08	20,50012	38,75%	3	4,91E+12	4,912983
CLPI	PT Colopak Indonesia Tbk	1,3474435	KAP Purwanto, Si	1	4,15E+08	19,84379	51,00%	5	4,38E+11	0,437725
CPIN	PT Charoen Pokphan Indonesia Tbk	1,0264477	KAP Purwanto, Si	1	6,96E+09	22,66345	55,53%	5	1,23E+13	12,34863
CTRP	PT Ciputra Property Tbk	0,7956282	KAP Purwanto, Si	1	1,16E+09	20,86737	57,93%	5	5,93E+12	5,933875
CTTH	PT Cititah Tbk	0,8571347	KAP Mulyamin Sens	0	3E+08	19,51929	18,19%	1	2,61E+11	0,261439
DEWA	PT Darma Henwa Tbk	1,5405082	KAP Tjiendradjaja d	0	8,54E+08	20,56555	21,61%	2	4,24E+12	4,235448
DILD	PT Intiland Development Tbk	1,2106229	KAP Mulyamin Sens	0	9,5E+08	20,67197	22,24%	2	6,09E+12	6,091751
DSSA	PT Dian Swastatika Sentosa Tbk	2,0934217	KAP Mulyamin Sens	0	6,54E+08	20,29921	59,90%	5	1,17E+13	11,72124
DVLA	PT Darya Varia Laboratoria Tbk	0,9738972	KAP Purwanto, Si	1	1,2E+09	20,90225	92,66%	7	1,07E+12	1,074691
ELTY	PT Bakrieland Development Tbk	0,9590896	KAP Kosasih, Nurdin	0	2,53E+09	21,65079	10,41%	1	1,52E+13	15,23563
EMTK	PT Elang Mahkota Teknologiy Tbk	1,7621046	KAP Purwanto, Si	1	3,4E+08	19,64446	16,54%	1	1E+13	1,004677
ENRG	PT Energy Mega Persada Tbk	1,1873358	KAP Tjiendradjaja d	0	1,5E+09	21,12873	66,48%	6	2E+13	19,97228
ESSA	PT Surya Esa Perkasa Tbk	1,306995	KAP Osman Bing Sat	1	7,3E+08	20,4087	33,00%	3	7,8E+11	0,780147
GDST	PT Gunawan Dianjaya Steel Tbk	0,5966515	KAP Hadori Sugiarto	0	80000000	18,19754	51,37%	5	1,16E+12	1,163971
GEMS	PT Golden Energy Mines Tbk	0,9590896	KAP Purwanto, Si	1	1,14E+09	20,85148	66,99%	6	3,44E+12	3,440326
GWSA	PT Greenwood Sejahtera Tbk	0,9035788	KAP Mulyamin Sens	0	1,2E+09	20,90559	56,25%	5	2,07E+12	2,074853
HEXA	PT Hexindo Adiperkasa Tbk	1,078711	KAP Purwanto, Si	1	1,39E+09	21,05401	48,59%	4	4,2E+12	4,196825
ICBP	PT Indofood CBP Sukses Makmur Tbk	0,978925	KAP Purwanto, Si	1	4,8E+09	22,29188	80,53%	7	1,78E+13	17,75348
INAF	PT Indofarma Tbk	1,5567491	KAP Hendrawinata,	0	7,44E+08	20,42755	80,66%	7	1,19E+12	1,188619
INDF	PT Indofood Sukses Makmur	0,613	KAP Purwanto, Si	1	3E+09	21,82188	72,00%	7	5,93E+13	59,32421
INPP	PT Indonesian Paradise Property Tbk	2,2988531	KAP Tanubrata Suta	0	1,49E+08	18,8161	55,00%	5	1,84E+12	1,84363
JAWA	PT Jaya Agra Wattle Tbk	0,6585413	KAP Kosasih, Nurdin	0	7,65E+08	20,45539	51,00%	5	2,24E+12	2,240679
JKON	PT Jaya Konstruksi Manggala Pratama Tbk	0,8862454	KAP Aryanto, Amir J	0	6,95E+08	20,35942	67,65%	6	2,56E+12	2,557731
JSMR	PT Jasa Marga Tbk	0,5496719	KAP Aryanto, Amir J	0	1,62E+09	21,20723	70,00%	6	2,48E+13	24,75355
KBLI	PT KMI Wire and Cable Tbk	1,0910805	KAP Osman Bing Sat	1	2,6E+08	19,37619	49,69%	4	1,16E+12	1,161698
KDSI	PT Kedawang Setia Industrial Tbk	1,6281667	KAP Kosasih, Nurdin	0	3,2E+08	19,58383	75,68%	7	5,71E+11	0,570564
KLBF	PT Kalbe Farma Tbk	0,9214677	KAP Purwanto, Si	1	2,72E+09	21,725	10,17%	1	9,42E+12	9,417957
MBSS	PT Mitrabahtera Segara Sejati Tbk	1,5735856	KAP Osman Bing Sat	1	1,2E+09	20,90949	51,00%	5	3,33E+12	3,329283
MDLN	PT Modernland Realty Tbk	1,0155122	KAP Tanubrata Suta	0	1,55E+09	21,16104	58,85%	5	4,59E+12	4,59192
MEDC	PT Medco Energi Internasional Tbk	0,6075092	KAP Purwanto, Si	1	6,6E+09	22,61059	50,70%	4	2,56E+13	25,58756
MIRA	PT Mitra International Resources Tbk	2,2988531	KAP Johan Malonda	0	3,2E+08	19,58383	53,80%	5	4,05E+11	0,405043
MTLA	PT Metropolitan Land Tbk	1,1650959	KAP Osman Bing Sat	1	6E+08	20,21244	37,50%	3	2,02E+12	2,015753

MREI	PT Maskapai Reasuransi Indonesia Tbk	1,5910646	KAP Aryanto, Amir J	0	1,32E+08	18,69831	21,01%	2	7,8E+11	0,77976
MYOH	PT Samindo Resources Tbk	2,1518512	KAP Tjahjadi dan Ta	0	1,44E+08	18,78532	55,09%	5	1,29E+12	1,292581
NIKL	PT Pelat Timah Nusantara Tbk	0,7883704	KAP Siddharta dan V	1	3,32E+08	19,62213	35,00%	3	1,07E+12	1,066062
OKAS	PT Ancora Indonesia Resources Tbk	1,9956352	KAP Purwanto, Su	1	1,46E+09	21,10176	52,00%	5	2,13E+12	2,131268
PANS	PT Panin Sekuritas Tbk	1,260805	KAP Tanubrata Suta	0	1,68E+08	18,93947	30,00%	2	1,66E+12	1,661868
PDES	PT Destinasi Tirta Nusantara Tbk	2,2192351	KAP Mulyamin Sens	0	2,09E+08	19,15784	62,94%	6	2,3E+11	0,229669
PGAS	PT Perusahaan Gas Negara Tbk	0,8735866	KAP Purwanto, Su	1	2,51E+09	21,64376	56,97%	5	3,77E+13	37,66491
PJAA	PT Pembangunan Jaya Ancol Tbk	1,1233849	KAP Aryanto, Amir J	0	1,02E+09	20,74718	72,00%	7	2,39E+12	2,388263
PLIN	PT Plaza Indonesia Realty Tbk	1,4154246	KAP Osman Bing Sat	1	5,5E+08	20,12543	37,53%	3	3,95E+12	3,950267
PNBN	PT Bank Pan Indonesia Tbk	1,2434974	KAP Osman Bing Sat	1	3,1E+09	21,85467	45,94%	4	1,49E+14	148,7926
PNIN	PT Paninvest Tbk	1,1301006	KAP Anwar dan Rek	0	2E+08	19,11383	29,71%	2	1,31E+13	13,05909
PTSN	PT Sat Nusapersada Tbk	1,3581162	KAP Johan Malonda	0	2,85E+08	19,468	66,47%	6	8,89E+11	0,888921
RAJA	PT Rukun Raharja Tbk	1,6281667	KAP Rama Wendra c	0	1,8E+08	19,00847	28,14%	2	1,31E+12	1,314888
RIGS	PT Rig Tenders Indonesia Tbk	1,9538036	KAP Tanudiredja, W	1	5,78E+08	20,17552	80,54%	7	1,61E+12	1,614887
SCMA	PT Surya Citra Media Tbk	0,978925	KAP Purwanto, Su	1	1,2E+09	20,90559	74,66%	7	2,89E+12	2,893172
SDPC	PT Millennium Pharmacon International Tbk	1,1949766	KAP Tjahjadi dan Ta	0	1E+08	18,42068	55,00%	5	3,86E+11	0,38561
SIMP	PT Salim Ivomas Pratama Tbk	0,2631296	KAP Purwanto, Su	1	3,5E+09	21,97534	72,00%	7	2,66E+13	26,57446
SRSN	PT Indo Acidatama Tbk	0,6411115	KAP Amir, Aryanto J	0	1,76E+08	18,98599	35,21%	3	4,02E+11	0,402109
TFCO	PT Tifico Fiber Indonesia Tbk	1,736839	KAP Purwanto, Su	1	4,1E+08	19,83068	33,07%	3	3,7E+12	3,696457
TGKA	PT Tigaraksa Satria Tbk	2,6981005	KAP Purwanto, Su	1	8,5E+08	20,56075	31,31%	3	2,36E+12	2,356096
TINS	PT Timah Tbk	0,8255759	KAP Osman Bing Sat	1	1,8E+09	21,31105	65,00%	6	6,1E+12	6,101007
TLKM	PT Telekomunikasi Indonesia Tbk	1,3167905	KAP Purwanto, Su	1	2,66E+10	24,00489	53,90%	5	1,11E+14	111,369
TOBA	PT Toba Bara Sejahtera Tbk	0,5174394	KAP Purwanto, Su	1	1,54E+09	21,15635	73,79%	7	2,52E+12	2,520462
TOWR	PT Sarana Menara Nusantara Tbk	1,1873358	KAP Purwanto, Su	1	1,98E+09	21,40636	17,34%	1	1,36E+13	13,57356
UNIC	PT Unggul Indah Cahaya Tbk	0,9995225	KAP Purwanto, Su	1	6,1E+08	20,22897	47,31%	4	2,39E+12	2,392702
UNSP	PT Bakrie Sumatera Plantation Tbk	1,078711	KAP Tanubrata Suta	0	4,43E+09	22,21178	3,17%	1	1,9E+13	18,98333
WOMF	PT Wahana Ottomitra Multiartha Tbk	1,3690348	KAP Purwanto, Su	1	4,75E+08	19,97883	62,00%	6	3,35E+12	3,348221

TAHUN 2013

KODE	NAMA PERUSAHAAN	sync	k_aud	K_AUD	Audit fee	LN FEE AUDI	kep	KEP	size	SIZE
ABDA	PT Asuransi Bina Dana Arta Tbk	1,762105	KAP Paul Hadiwi	0	1,75E+08	18,9802965	20,00%	1	2,15E+12	2,15335
ACES	PT Ace Hardware Indonesia Tbk	1,466913	KAP Aryanto, Am	0	1,82E+08	19,0167662	59,97%	5	2,48E+12	2,478919
ADHI	PT Adhi Karya Tbk	1,415425	KAP Soejatna, M	0	7,92E+08	20,4900719	51,00%	5	9,72E+12	9,720962
AKRA	PT AKR Corporindo Tbk	1,440459	KAP Purwanto	1	1,08E+09	20,8002269	59,18%	5	1,46E+13	14,63314
ALDO	PT Alkindo Naratama Tbk	1,494962	KAP Arsyad dan f	0	1,8E+08	19,0084674	58,41%	5	3,01E+11	0,301479
ALMI	PT Alumindo Light Metal Industry Tbk	1,524821	KAP Paul Hadiwi	0	2,09E+08	19,1578448	36,59%	3	2,75E+12	2,752078
AMFG	PT Asahimas Flat Glass Tbk	1,297396	KAP Sidharta dan	1	1,18E+09	20,8850632	43,86%	4	3,54E+12	3,539393
ANJT	PT Austindo Nusantara Jaya Tbk	0,266938	KAP Osman Bing	1	7,3E+08	20,408829	81,26%	7	4,84E+12	4,835838
ANTM	PT Aneka Tambang Tbk	0,853094	KAP Tanudireja,	1	1,28E+09	20,9701259	65,03%	7	2,19E+13	21,86512
ARNA	PT Arwana Citramulia Tbk	1,647916	KAP Purwanto	1	1E+09	20,7232658	16,90%	1	1,14E+12	1,135245
ASGR	PT Astragraphia	1,415425	KAP Tanudireja,	1	1,33E+09	21,0106979	76,87%	7	1,45E+12	1,45102
ASRM	PT Asuransi Ramayana Tbk	1,540508	KAP Mulyamin Sa	0	3,25E+08	19,5993357	24,61%	2	1,17E+12	1,167762
ASSA	PT Adi Sarana Armada Tbk	1,556749	KAP Purwanto	1	5,25E+08	20,0789088	24,95%	2	2,17E+12	2,172241
ATPK	PT ATPK Resources Tbk	1,647916	KAP Drs. Ferdina	0	4,4E+08	19,9022853	84,13%	7	1,49E+12	1,48934
BATA	PT Sepatu Bata Tbk	2,698101	KAP Purwanto	1	8,42E+08	20,5515281	95,41%	7	6,81E+11	0,680685
BBKP	PT Bank Bukopin Tbk	1,297396	KAP Purwanto	1	4,25E+09	22,1701848	31,55%	3	6,95E+13	69,45766
BBLD	PT Buana Finance Tbk	1,736839	KAP Purwanto	1	7,76E+08	20,4702377	67,60%	6	3,77E+12	3,770471
BBCA	PT Bank Central Asia Tbk	1,50965	KAP Sidharta dan	1	6,06E+09	22,5250845	47,15%	4	4,96E+14	496,3046
BDMN	PT Bank Danamon	1,097379	KAP Purwanto	1	3,88E+09	22,079101	67,37%	6	1,76E+14	176,4815

BEKS	PT Bank Pundi Indonesia Tbk	0,710538	KAP Hendrawina	0	4,73E+08	19,9735483	67,85%	7	9E+12	9,003124
BHIT	PT MNC Investama Tbk	1,391659	KAP Osman Bing	1	6E+08	20,2124402	34,55%	3	3,17E+13	31,74862
BIPI	PT Benakat Integra Tbk	1,172399	KAP Tanubrata S	0	1,1E+09	20,8142941	24,62%	2	1,63E+13	16,30401
BISI	PT BISI Internasional Tbk	0,921468	KAP Purwanto	1	2,24E+09	21,5275071	31,00%	3	1,71E+12	1,712683
BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	1,116757	KAP Purwanto	1	1,55E+12	28,069276	75,00%	7	7,1E+13	70,95823
BKSW	PT Bank QNB Indonesia Tbk	2,298853	KAP Purwanto	1	7,91E+08	20,4888717	69,59%	6	4,64E+12	4,644654
BMAS	PT Bank Maspion Tbk	1,880374	KAP Purwanto	1	5,5E+08	20,1254288	67,69%	6	4,17E+12	4,170424
BMRI	PT Bank Mandiri Tbk	1,736839	KAP Tanudireja,	1	9,98E+09	23,0233478	100,00%	7	7,33E+14	733,0998
BMTR	PT Global Mediacom Tbk	1,494962	KAP Osman Bing	1	3,85E+08	19,7687539	55,76%	5	2,11E+13	21,06947
BTON	PT Betonjaya Manunggal Tbk	1,540508	KAP Aryanto, Am	0	1,4E+08	18,757153	45,56%	4	1,76E+11	0,176136
BWPT	PT BW Plantation Tbk	1,466913	KAP Mulyamin S	0	9,3E+08	20,6506951	35,11%	3	6,2E+12	6,200427
CASS	PT Cardig Aero Service Tbk	1,202738	KAP Osman Bing	1	2,37E+08	19,2835707	37,97%	3	9,17E+11	0,916594
CEKA	PT Wilmar Cahaya Indonesia Tbk	1,556749	KAP Purwanto	1	3,4E+08	19,6444562	87,02%	7	1,07E+12	1,069627
CFIN	PT Clipan Finance Indonesia Tbk	0,821748	KAP Osman Bing	1	4,19E+08	19,85275	54,35%	5	6,07E+12	6,074469
CKRA	PT Cakra Mineral Tbk	1,269696	KAP Budiman, W	0	2,35E+08	19,2750961	80,11%	7	1,2E+12	1,195091
CLPI	PT Colopak Indonesia Tbk	1,453498	KAP Purwanto	1	4,5E+08	19,9247581	51,36%	5	5,96E+11	0,596124
CNTX	PT Centex Tbk	1,953804	KAP Siddharta da	1	6,57E+08	20,3034685	30,00%	2	3,78E+11	0,377825
CPIN	PT Charoen Pokphan Indonesia Tbk	1,915576	KAP Purwanto	1	8,4E+09	22,8514975	55,53%	5	1,57E+13	15,7222
CSAP	PT Catur Sentosa Adiprana Tbk	1,066633	KAP Purwanto	1	2058360	14,5374201	28,51%	2	3,11E+12	3,107895
CTBN	PT Citra Tubindo Tbk	2,298853	KAP Purwanto	1	2,19E+08	19,2048562	41,98%	4	2,74E+08	0,000274
CTRA	PT Ciputra Development Tbk	1,306995	KAP Purwanto	1	4,13E+09	22,1403319	30,63%	3	2,01E+13	20,11487
CTRP	PT Ciputra Property Tbk	1,066633	KAP Purwanto	1	1,31E+09	20,993293	58,04%	5	7,65E+12	7,653881
CTTH	PT Citatah Tbk	1,032002	KAP Mulyamin S	0	3E+08	19,519293	18,90%	1	3,27E+11	0,32696
DILD	PT Intiland Development Tbk	1,494962	KAP Mulyamin S	0	1,13E+09	20,8454835	22,24%	2	7,53E+12	7,52647
DKFT	PT Central Omega Resources Tbk	0,978925	KAP Mulyamin S	0	7,5E+08	20,4355838	75,23%	7	1,6E+12	1,595228
DOID	PT Delta Dunia Makmur Tbk	2,041831	KAP Tjiendradaj	0	3,11E+08	19,5553035	39,72%	3	1,32E+13	13,16557
DSSA	PT Dian Swastatika Sentosa Tbk	0,749931	KAP Mulyamin S	0	1,19E+09	20,8943061	59,90%	5	1,46E+13	14,61532
DVLA	PT Darya Varia Laboratoria Tbk	1,524821	KAP Purwanto	1	1,57E+09	21,1749782	92,66%	7	1,19E+12	1,190054
EMTK	PT Elang Mahkota Teknology Tbk	1,278754	KAP Purwanto	1	1,4E+09	21,0597381	17,04%	1	1,28E+13	12,82563
ERTX	PT Eratex Djaja Tbk	2,151851	KAP Paul Hadiwi	0	1,75E+08	18,9802965	33,03%	3	5,54E+11	0,554474
ESSA	PT Surya Esa Perkasa Tbk	1,326791	KAP Osman Bing	1	1,13E+09	20,8465462	30,00%	2	1,44E+12	1,43944
GEMA	PT Gema Grahasarana Tbk	1,347443	KAP Johan Malor	0	5E+08	20,0301187	74,74%	7	3,78E+11	0,377604
GEMS	PT Golden Energy Mines Tbk	1,668563	KAP Purwanto	1	2,19E+09	21,5055176	67,00%	6	4,02E+12	4,022394
GIAA	PT Garuda Indonesia (Persero) Tbk	1,157898	KAP Osman Bing	1	1,78E+09	21,3021239	69,14%	6	3,59E+13	35,94756
GPRA	PT Perdana Gapura Prima Tbk	1,049029	KAP Kosasih Nur	0	3,51E+08	19,6762968	69,30%	6	1,33E+12	1,332
GWSA	PT Greenwood Sejahtera Tbk	0,746552	KAP Osman Bing	1	6,25E+08	20,2532622	56,25%	5	2,05E+12	2,045702
GZCO	PT Gozco Plantation Tbk	0,421005	KAP Hadori Sugia	0	5,75E+08	20,1698806	27,53%	2	3,2E+12	3,201105
H DFA	PT Radana Bhaskara Finance Tbk	0,968916	KAP Purwanto	1	2,95E+08	19,5024859	55,81%	5	1,87E+12	1,869407
HERO	PT Hero Supermarket Tbk	1,297396	KAP Tanudireja,	1	2,3E+09	21,556175	63,58%	6	5,36E+12	5,355569
ICBP	PT Indofood CBP Sukses Makmur Tbk	1,269696	KAP Purwanto	1	5E+09	22,3327037	80,53%	7	2,13E+13	21,26747
INAF	PT Indoforma Tbk	1,226784	KAP Hendrawina	0	5,3E+08	20,0883876	80,66%	7	1,29E+12	1,294511
INAI	PT Indah Aluminium Industry Tbk	1,690196	KAP Paul Hadiwi	0	1,54E+08	18,8524632	32,93%	3	7,66E+11	0,765881
INDF	PT Indofood Sukses Makmur Tbk	1,157898	KAP Purwanto	1	3,2E+09	21,8864166	50,07%	4	7,81E+13	78,09279
INDY	PT Indika Energy Tbk	1,847749	KAP Osman Bing	1	9,37E+08	20,6582899	63,47%	6	2,82E+13	28,18965
INPP	PT Indonesian Paradise Property Tbk	2,151851	KAP Tanubrata S	0	1,6E+08	18,8875545	37,58%	3	1,96E+12	1,960713
INRU	PT Toba Pulp Lestari Tbk	2,999565	KAP Budiman, W	0	3,5E+08	19,6734437	90,45%	7	3,92E+12	3,91874
ITMG	PT Indo Tambangraya Megah Tbk	1,130101	KAP Tanudireja,	1	1,23E+09	20,9304759	65,00%	6	1,69E+13	16,94234
ITTG	PT Leo Investments Tbk	1,915576	KAP Johan Malor	0	1,5E+08	18,8261459	78,06%	7	9,37E+10	0,093718
JAWA	PT Jaya Agra Wattle Tbk	0,266938	KAP Kosasih Nur	0	9E+08	20,6179053	70,51%	6	2,66E+12	2,659037
JKON	PT Jaya Kontruksi Manggala Pratama Tbk	1,306995	KAP Aryanto, Am	0	6,18E+08	20,2411896	60,89%	5	3,42E+12	3,417012
JSMR	PT Jasa Marga (Persero) Tbk	1,165096	KAP Aryanto, Am	0	1,25E+09	20,9430036	70,00%	6	2,84E+13	28,36635
KARW	PT ICTSI Jasa Prima Tbk	1,915576	KAP Purwanto	1	6,94E+08	20,3575357	80,19%	7	6,69E+11	0,668558
KBLI	PT KMI Wire and Cable Tbk	1,020952	KAP Osman Bing	1	2,9E+08	19,4853915	49,68%	4	1,34E+12	1,337022
KDSI	PT Kedawang Setia Industrial Tbk	0,973897	KAP Kosasih Nur	0	1,8E+08	19,0084674	75,68%	7	8,5E+11	0,850234
KIAS	PT Keramik Indonesia Asosiasi Tbk	1,306995	KAP Mulyamin S	0	2,25E+08	19,231611	96,31%	7	2,27E+12	2,270905
KICI	PT Kedaung Indah Can Tbk	1,326791	KAP Paul Hadiwi	0	1,1E+08	18,5159909	43,62%	4	9,83E+10	0,098296
KKGI	PT Resources Alam Indonesia Tbk	0,916941	KAP Purwanto	1	7,81E+08	20,4762349	36,78%	3	1,29E+12	1,291087
KLBF	PT Kalbe Farma Tbk	1,337005	KAP Purwanto	1	2,99E+09	21,8178701	10,17%	1	1,13E+13	11,31506
LPKR	PT Lippo Karawaci Tbk	1,287984	KAP Aryanto, Am	0	2,25E+09	21,5341961	81,88%	7	3,13E+13	31,30036
LPPF	PT Matahari Department Store Tbk	2,698101	KAP Tanudireja,	1	1,83E+09	21,3251198	32,17%	3	2,94E+12	2,936882
LSIP	PT PP London Sumatera Plantation Tbk	1,130101	KAP Purwanto	1	3,33E+09	21,9275629	59,51%	5	7,97E+12	7,974876
MBSB	PT MitraBantaha Segara Sejati Tbk	1,647916	KAP Osman Bing	1	7,91E+08	20,4888717	51,00%	5	4,29E+12	4,29336
MDLN	PT Modernland Realty Tbk	0,806682	KAP Tanubrata S	0	2,69E+09	21,7110397	29,75%	2	9,65E+12	9,647813

MFIN	PT Mandala Multifinance Tbk	1,226784	KAP Budiman, W	0	3,5E+08	19,6734437	70,42%	6	3,97E+12	3,966358
MIRA	PT Mitra International Resources Tbk	1,847749	KAP Johan Malor	0	1,34E+09	21,0164637	19,17%	1	4,92E+11	0,491868
MNCN	PT Media Nusantara Citra Tbk	1,573586	KAP Osman Bing	1	7,05E+08	20,3737084	67,11%	6	9,62E+12	9,61528
MPMX	PT Mitra Pinasthika Mustika Tbk	1,337005	KAP Siddharta da	1	1,34E+09	21,0164637	34,86%	3	1,12E+13	11,22025
MREI	PT Maskapai Reasuransi Indonesia Tbk	2,298853	KAP Aryanto, Am	0	1,72E+08	18,9606767	21,01%	2	9,85E+11	0,985401
MSKY	PT MNC Sky Vision Tbk	1,609239	KAP Osman Bing	1	5E+08	20,0301187	68,53%	6	5,94E+12	5,936028
MTFN	PT Capitalinc Investment Tbk	2,219235	KAP Rama Wend	0	2,89E+08	19,4808986	41,86%	4	8,18E+11	0,8181
MTLA	PT Metropolitan Land Tbk	0,784774	KAP Osman Bing	1	6,6E+08	20,3077504	37,50%	3	2,83E+12	2,834484
NIKL	PT Pelat Timah Nusantara Tbk	1,316791	KAP Sidharta dar	1	6,45E+08	20,2847764	35,00%	3	1,51E+12	1,514191
NRCA	PT Nusa Raya Cipta Tbk	1,187336	KAP Aryanto, Am	0	2,61E+08	19,3781134	64,51%	6	1,63E+12	1,625319
OKAS	PT Ancora Indonesia Resources Tbk	2,219235	KAP Purwanton	1	9,25E+08	20,6452178	52,00%	5	2,78E+12	2,784876
PANS	PT Panca Sekuritas Tbk	0,994298	KAP Anwar dan S	0	1,8E+08	19,0084674	41,00%	4	1,37E+12	1,370082
PEGE	PT Panca Global Securities Tbk	1,847749	KAP Doli, Bamba	0	36300000	17,4073283	50,83%	4	1,99E+11	0,199353
PGAS	PT Perusahaan Gas Negara (Persero) Tbk	1,403391	KAP Purwanton	1	1,92E+09	21,375591	56,97%	5	5,31E+13	53,09984
PJAA	PT Pembangunan Jaya Ancol Tbk	1,712915	KAP Aryanto, Am	0	7,5E+08	20,4355838	71,99%	7	2,63E+12	2,627076
PLIN	PT Plaza Indonesia Realty Tbk	1,609239	KAP Osman Bing	1	1,28E+09	20,9666041	29,53%	2	4,13E+12	4,126805
PNBN	PT Bank Pan Indonesia Tbk	1,647916	KAP Osman Bing	1	3,25E+09	21,9019208	46,04%	4	1,64E+14	164,0556
PNIN	PT Paninvest Tbk	1,427775	KAP Anwar dan P	0	2,3E+08	19,2535899	29,71%	2	1,77E+13	17,74027
PTBA	PT Tambang Batubara Bukit Asam (Persero) Tbk	0,949438	KAP Tanudireja,	1	1,39E+09	21,0536481	65,02%	6	1,17E+13	11,67716
PTSN	PT Sat Nusapersada Tbk	1,50965	KAP Johan Malor	0	2,79E+08	19,4482677	66,47%	6	9,57E+11	0,956939
RBMS	PT Ristia Bintang Mahkotasejati Tbk	1,049029	KAP Anwar dan P	0	1,03E+08	18,4453734	36,28%	3	1,59E+11	0,158998
RIGS	PT Rig Tenders Indonesia Tbk	1,440459	KAP Siddharta da	1	7,3E+08	20,408829	80,54%	7	1,75E+12	1,754957
SDRA	PT Bank Himpunan Saudara 1906 Tbk	1,202738	KAP Tanudireja,	1	1,65E+09	21,2240411	52,92%	5	8,23E+12	8,230842
SIMP	PT Salim Ivomas Pratama Tbk	0,877775	KAP Purwanton	1	3,74E+09	22,0429996	72,58%	7	2,81E+13	28,06512
SIPD	PT Sierad Produce Tbk	1,480725	KAP Tanubrata S	1	4,6E+08	19,946737	15,56%	1	3,16E+12	3,15568
SKBM	PT Sekar Bumi Tbk	1,668563	KAP Supoyo, Sut	0	1,21E+08	18,6113011	19,13%	1	4,98E+11	0,497653
SMBR	PT Semen Baturaja Tbk	1,347443	KAP Doli, Bamba	0	2,8E+08	19,4503002	76,24%	7	2,71E+12	2,711416
SMGR	PT Semen Indonesia (Persero) Tbk	1,415425	KAP Osman Bing	1	3,83E+09	22,0648243	51,01%	5	3,08E+13	30,79288
SMRA	PT Summarecon Agung Tbk	1,202738	KAP Purwanton	1	2,78E+09	21,7457168	62,08%	6	1,39E+13	13,86814
SQMI	PT Reunika Coalindo Tbk	2,093422	KAP Aryanto, Am	0	5,24E+08	20,077845	80,00%	7	1,78E+11	0,17788
SRTG	PT Saratoga Investama Sedaya Tbk	0,944676	KAP Siddharta da	1	3,34E+09	21,930068	31,54%	3	1,62E+13	16,20989
SSTM	PT Sunson Textile Manufacturer Tbk	1,358116	KAP Doli, Bamba	0	95000000	18,3693874	41,00%	4	8,02E+11	0,801866
TGKA	PT Tigaraksa Satria Tbk	2,298853	KAP Purwanton	1	9E+08	20,6179053	37,31%	3	2,47E+12	2,471998
TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	1,391659	KAP Purwanton	1	2,82E+10	24,0640052	53,14%	5	1,28E+11	0,127961
TOBA	PT Toba Bara Sejahtera Tbk	1,306995	KAP Purwanton	1	1,64E+09	21,2197592	71,79%	7	3,79E+12	3,792755
TOWR	PT Sarana Menara Nusantara Tbk	0,916941	KAP Purwanton	1	2,21E+09	21,5162584	60,51%	5	1,55E+13	15,53408
TPMA	PT Trans Power Marine Tbk	1,847749	KAP Teramihardj	0	2,12E+08	19,1701497	84,99%	7	1,57E+12	1,574777
UNIC	PT Unggul Indah Cahaya Tbk	1,453498	KAP Purwanton	1	7,08E+08	20,3779547	47,31%	4	3,28E+12	3,277014
WAPO	PT Wahana Pronatural Tbk	1,995635	KAP Supoyo, Sut	0	44000000	17,5997002	19,23%	1	5,4E+09	0,0054
WOMF	PT Wahana Ottomitra Multiartha Tbk	1,540508	KAP Prasetio, Sar	0	5E+08	20,0301187	36,00%	3	3,83E+12	3,829096
YPAS	PT Yanaprima Hasyapersada Tbk	1,026448	KAP Teramihardj	0	1,48E+08	18,8127228	89,47%	7	6,14E+11	0,613879

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KODE	NAMA PERUSAHAAN	SYNCH	k_aud	K_AUD	Audit fee	FEE	kep	KEP	size	SIZE
ACES	PT Ace Hardware Indonesia Tbk	1,40339148	KAP Aryanto, Amir	0	2E+08	19,11383	59,97%	5	2,95E+12	2,947348661
ADHI	PT Adhi Karya Tbk	1,33700522	KAP Aryanto, Amir	0	9,35E+08	20,65606	51,00%	5	1,05E+13	10,45883168
AKRA	PT AKR Corporindo Tbk	1,33700522	KAP Purwanto,	1	1,15E+09	20,86303	59,18%	5	1,48E+13	14,79191718
AGRO	PT Bank Rakyat Indonesia Agri Niaga Tbk	1,54050823	KAP Purwanto,	1	8,7E+08	20,584	56,75%	5	8,02E+14	801,955021
ALDO	PT Alkindo Naratama Tbk	0,80668234	KAP Arsyad dan Re	0	2E+08	19,11383	58,41%	5	3,57E+11	0,356814
ALMI	PT Alumindo Light Metal Industry Tbk	1,81734497	KAP Paul Hadiwin	0	2,2E+08	19,20914	37,10%	3	3,21E+12	3,212438981
AMFG	PT Asahimas Flat Glass Tbk	1,23506912	KAP Siddharta Wid	1	1,2E+09	20,90258	43,86%	4	3,12E+12	3,115421
ANJT	PT Austindo Nusantara Jaya Tbk	0,86942895	KAP Osman Bing S	1	7,43E+08	20,42634	40,30%	4	5,5E+12	5,499304874
ARII	PT Atlas Resources Tbk	2,15185121	KAP Mulyamin Ser	0	1,29E+09	20,98118	42,89%	4	4,2E+12	4,200360365
ARNA	PT Arwana Citramulia Tbk	1,33700522	KAP Purwanto,	1	1,34E+09	21,01594	24,52%	2	1,26E+12	1,259175443
ASDM	PT Asuransi Dayin Mitra Tbk	1,69019608	KAP Purwanto,	1	5,39E+08	20,10523	73,33%	7	1,35E+12	1,353902235
ASRM	PT Asuransi Ramayana Tbk	2,09342169	KAP Mulyamin Ser	0	3,6E+08	19,70161	24,85%	2	1,39E+12	1,385987
ASSA	PT Adi Sarana Armada Tbk	1,04329124	KAP Purwanto,	1	7,44E+08	20,42688	24,95%	2	2,51E+12	2,507311195
ATPK	PT ATPK Resources Tbk	2,15185121	KAP Drs.Ferdinand	0	2,75E+08	19,43228	82,70%	7	1,8E+12	1,795865062
BATA	PT Sepatu Bata Tbk	1,07871098	KAP Purwanto,	1	9E+08	20,61797	96,12%	7	7,75E+11	0,774891087
BBCA	PT Bank Central Asia Tbk	1,34744348	KAP Siddharta Wid	1	6,32E+09	22,56641	47,16%	4	5,52E+14	552,423892
BBKP	PT Bank Bukopin Tbk	1,15080294	KAP Purwanto,	1	1,8E+09	21,31105	25,06%	2	7,91E+13	79,051268
BBLD	PT Buana Finance Tbk	2,5215739	KAP Purwanto,	1	8,17E+08	20,52165	67,60%	6	3,59E+12	3,586853995
BBRM	PT Pelayaran Nasional Bina Buana Raya Tbk	1,54050823	KAP Hertanto, Gra	0	2,35E+08	19,2758	34,80%	3	2,19E+12	2,186266707
BCAP	PT MNC Kapital Indonesia Tbk	2,21923513	KAP Osman Bing S	1	7,7E+08	20,4619	72,89%	7	1,5E+13	15,01619
BDMN	PT Bank Danamon Tbk	1,29739571	KAP Purwanto,	1	4,11E+09	22,13718	67,37%	6	1,96E+14	195,708593
BEKS	PT Bank Pundi Indonesia Tbk	1,69019608	KAP Hendrawinata	0	5,46E+08	20,11765	67,85%	6	9,04E+12	9,044046
BHIT	PT MNC Investama Tbk	1,54050823	KAP Osman Bing S	1	7,25E+08	20,40168	36,83%	3	4,75E+13	47,531672
BIPI	PT Benakat Integra Tbk	1,78887512	KAP Tanubrata Sut	0	3,1E+09	21,85346	28,28%	2	1,77E+13	17,69577285
BJBR	PT Bank Pembangunan Daerah Jawa Barat dan Banten Tbk	1,55674908	KAP Purwanto,	1	1,68E+12	28,14683	75,00%	7	7,58E+13	75,836437
BJTM	PT Bank Pembangunan Daerah Jawa Timur Tbk	1,33700522	KAP Purwanto,	1	9,8E+08	20,70306	80,00%	7	3,8E+13	37,998046
BKDP	PT Bukit Darma Property Tbk	1,14380684	KAP Hadori Sugiart	0	2,72E+08	19,41947	35,54%	3	8,29E+11	0,829193043
BKSW	PT Bank QNB Indonesia Tbk	2,29885308	KAP Purwanto,	1	8,17E+08	20,52165	82,59%	7	2,08E+13	20,839018
BMAS	PT Bank Maspion Tbk	2,09342169	KAP Purwanto,	1	5,5E+08	20,12543	67,69%	6	4,83E+12	4,828575431
BMRI	PT Bank Mandiri Tbk	1,38021124	KAP Tanudiredja, Y	1	8,3E+09	22,83952	60,00%	5	8,55E+14	855,039673
BTON	PT Betonjaya Manunggal Tbk	1,55674908	KAP Aryanto, Amir	0	95000000	18,36939	45,56%	4	1,74E+11	0,174157547
BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	1,60923858	KAP Tanudiredja, Y	1	3,9E+09	22,08457	40,00%	3	7,5E+13	75,014737
BUMI	PT Bumi Resources Tbk	1,6685634	KAP Y. Santosa dan	0	6,87E+09	22,65096	29,18%	2	2,91E+13	29,06625379
BWPT	PT Eagle High Plantation Tbk	1,71291541	KAP Mulyamin Ser	0	3,6E+09	22,0042	65,54%	6	1,64E+13	16,37984
CFIN	PT Clipan Finance Indonesia Tbk	1,04902883	KAP Osman Bing S	1	4,94E+08	20,01841	51,49%	5	6,64E+12	6,64104283
CKRA	PT Cakra Mineral Tbk	1,69019608	KAP Kosasih, Nurd	0	3,75E+08	19,74244	74,23%	7	1,04E+12	1,036651
CLPI	PT Colorpak Indonesia Tbk	1,8803738	KAP Purwanto,	1	4,75E+08	19,97883	51,42%	5	5,3E+11	0,529945406
CMNP	PT Citra Marga Nusaphala Persada Tbk	1,136907	KAP Purwanto,	1	1,85E+09	21,33845	25,27%	2	5,3E+12	5,29810857
CSAP	PT Catur Sentosa Adiprana Tbk	1,95380361	KAP Purwanto,	1	2223986	14,61481	31,32%	4	3,31E+12	3,308917601
CTBN	PT Citra Tubindo Tbk	2,99956549	KAP Purwanto,	1	1,19E+09	20,89787	41,98%	4	3,22E+12	3,21873765
CTRP	PT Ciputra Property Tbk	0,92603165	KAP Purwanto,	1	1,34E+09	21,01594	58,04%	5	8,86E+12	8,861322203
CTTH	PT Citatah Tbk	1,42777453	KAP Mulyamin Ser	0	3E+08	19,51929	18,90%	1	3,66E+11	0,3660533
DILD	PT Intiland Development Tbk	0,72992792	KAP Mulyamin Ser	0	1,2E+09	20,90559	22,24%	2	9E+12	9,004884011
DKFT	PT Central Omega Resources Tbk	1,7621046	KAP Mulyamin Ser	0	4,48E+08	19,9203	75,20%	7	1,19E+12	1,191603649
DPNS	PT Duta Pertiwi Nusantara Tbk	1,64791617	KAP Paul Hadiwin	0	99594591	18,41662	51,18%	5	2,69E+11	0,268877323
EMTK	PT Elang Mahkota Teknologi Tbk	1,81734497	KAP Purwanto,	1	2,75E+09	21,73487	18,54%	1	1,99E+13	19,88519654
ENRG	PT Energy Mega Persada Tbk	1,50965048	KAP Y. Santosa dan	0	2,29E+09	21,55019	16,10%	1	2,73E+13	27,27700077
ERTX	PT Eratex Djaja Tbk	1,9155757	KAP Hadiwinata, H	0	1,8E+08	19,00847	33,03%	3	5,73E+11	0,573379341
ESSA	PT Surya Esa Perkasa Tbk	1,09108047	KAP Osman Bing S	1	7,34E+08	20,41397	40,91%	4	1,73E+12	1,731777991

ESTI	PT Ever Shine Textile Tbk	1,6685634	KAP Purwanto	1	4E+08	19,80698	59,97%	5	8,63E+11	0,86254712
FISH	PT FKS Multi Argo Tbk	1,24349738	KAP Purwanto	1	5,82E+08	20,18214	72,92%	7	2,49E+12	2,492306671
GDST	PT Gunawan Dianjaya Steel Tbk	1,9155757	KAP Drs. Binsar B.	0	1,2E+08	18,603	51,37%	5	1,35E+12	1,35462257
GEMA	PT Gema Grahasarana Tbk	1,57358561	KAP Tanubrata Sut	0	4,05E+08	19,8194	74,74%	7	4,21E+11	0,420613022
GEMS	PT Golden Energy Mines Tbk	1,81734497	KAP Purwanto	1	1,87E+09	21,34916	67,00%	6	3,92E+12	3,921803354
GPRA	PT Perdana Gapura Prima Tbk	1,84774888	KAP Kosasih, Nurd	0	4,85E+08	19,99966	56,83%	5	1,52E+12	1,517
H DFA	PT Radana Bhaskara Finance Tbk	2,15185121	KAP Purwanto	1	3,25E+08	19,59934	55,81%	5	2,56E+12	2,555301
HDTX	PT Pania Indo Resources Tbk	2,15185121	KAP Drs. Bambang	0	1,15E+08	18,56044	44,76%	4	4,22E+12	4,221697
HERO	PT Hero Supermarket Tbk	1,41542456	KAP Tanudiredja, V	1	2,6E+09	21,67878	63,58%	6	8,3E+12	8,295642
HEXA	PT Hexindo Adiperkasa Tbk	0,8255759	KAP Purwanto	1	1,49E+09	21,12137	48,59%	4	4,69E+12	4,68600397
HOTL	PT Saraswati Griya Lestari Tbk	1,64791617	KAP Jamaludin, Ar	0	88935000	18,30342	65,41%	7	9,8E+11	0,980373831
ICBP	PT Indofood CBP Sukses Makmur Tbk	1,23506912	KAP Purwanto	1	4,7E+09	22,27083	80,53%	7	2,49E+13	24,910211
I I K P	PT Inti Kapuas Arowana Tbk	1,73683898	KAP Asep Rianita	0	80000000	18,19754	18,36%	1	3,51E+11	0,350911263
INAF	PT Indofarma Tbk	1,9155757	KAP Hendrawinata	0	4,34E+08	19,88856	80,66%	7	1,25E+12	1,248343275
INAI	PT Indai Aluminium Industry Tbk	1,8803738	KAP Paul Hadiwin	0	1,5E+08	18,82615	32,98%	3	8,97E+11	0,897281658
INDF	PT Indofood Sukses Makmur Tbk	1,25207411	KAP Purwanto	1	2,7E+09	21,71652	50,07%	5	8,59E+12	85,938885
INPP	PT Indonesian Paradise Property Tbk	2,5215739	KAP Tanubrata Sut	0	1,6E+08	18,89068	37,00%	3	1,98E+12	1,982734526
INRU	PT Toba Pulp Lestari Tbk	2,69810055	KAP Budiman, Wa	0	3,8E+08	19,75568	89,61%	7	4,09E+12	4,08994809
INTP	PT Indocement Tunggal Prakarsa Tbk	1,39165878	KAP Purwanto	1	3,61E+09	22,00753	51,00%	5	2,89E+13	28,884973
ITMG	PT Indo Tambangraya Megah Tbk	1,31679054	KAP Tanudiredja, V	1	1,3E+09	20,98596	41,57%	4	1,62E+13	16,19150498
I POL	PT Indopoly Swakarsa Industry Tbk	2,09342169	KAP Aryanto, Amii	0	5,75E+08	20,16988	41,01%	4	3,53E+12	3,534747031
JAWA	PT Jaya Agra Wattle Tbk	-0,3679768	KAP Kosasih, Nurd	0	9,5E+08	20,67197	70,51%	7	3,06E+12	3,062490103
JSMR	PT Jaya Marga (Persero) Tbk	0,97892497	KAP Aryanto, Amii	0	1,45E+09	21,09621	70,00%	6	3,19E+13	31,85794799
JKON	PT Jaya Konstruksi Manggala Pratama Tbk	1,59106461	KAP Aryanto, Amii	0	6,79E+08	20,33613	60,89%	6	3,84E+12	3,844756799
JPFA	PT Japfa Comfeed Indonesia Tbk	1,50965048	KAP Mulyamin Ser	0	1,88E+09	21,35187	57,51%	5	1,57E+13	15,730435
KARW	PT ICTSI Jasa Prima Tbk	2,39619935	KAP Purwanto	1	7,06E+08	20,37505	80,91%	7	6,65E+11	0,664601529
KBLI	PT KMI Wire and Cable Tbk	1,54050823	KAP Osman Bing S	1	3,25E+08	19,59934	30,73%	3	1,34E+12	1,3374
KDSI	PT Kedawung Setia Industrial Tbk	1,24349738	KAP Kosasih, Nurd	0	2E+08	19,11383	75,68%	7	9,52E+11	0,952177443
KIAS	PT Keramik Indonesia Assosiasi Tbk	1,26080499	KAP Mulyamin Ser	0	2,25E+08	19,23161	96,31%	7	2,35E+12	2,352542603
KKGI	PT Resources Alam Indonesia Tbk	0,97892497	KAP Johan Malond	0	4,7E+08	19,96824	32,37%	3	1,23E+12	1,233158238
KLBF	PT Kalbe Farma Tbk	1,18733576	KAP Purwanto	1	3,14E+09	21,86876	10,17%	1	1,24E+13	12,42503237
KOBX	PT Kobexindo Tractors Tbk	1,44045927	KAP Arsyad dan Re	0	2,4E+08	19,29615	88,42%	7	1,53E+12	1,529037634
LEAD	PT Logindo Samudramakmur Tbk	1,46691253	KAP Purwanto	1	4,25E+08	19,8676	35,00%	3	3,25E+12	3,245910266
LPPF	PT Matahari Department Store Tbk	1,44045927	KAP Tanudiredja, V	1	1,98E+09	21,40717	20,48%	2	3,41E+12	3,408372
LSIP	PT PP London Sumatera Plantation Tbk	1,7621046	KAP Purwanto	1	3,34E+09	21,92952	59,51%	5	8,66E+12	8,655146
MBS S	PT Mitrahaftera Segara Sejati Tbk	1,21863684	KAP Osman Bing S	1	8,98E+08	20,61558	51,00%	5	4,35E+12	4,354771863
MBTO	PT Martina Berto Tbk	1,35811622	KAP Tanubrata Sut	0	2,01E+08	19,11882	66,82%	6	6,19E+11	0,619383082
MDLN	PT Moderland Realty Tbk	1,07871098	KAP Tanubrata Sut	0	3,47E+09	21,96742	28,80%	2	1,04E+13	10,4469077
MFIN	PT Mandala Multifinance Tbk	1,73683898	KAP Budiman, Wa	0	3,7E+08	19,72901	70,42%	7	4,81E+12	4,80559
MICE	PT Multi Indocitra Tbk	1,11021548	KAP Arsyad dan Re	0	2,73E+08	19,42315	44,81%	4	6,64E+11	0,664178196
MIRA	PT Mitra International Resources Tbk	1,81734497	KAP Johan Malond	0	2,8E+08	19,4503	19,17%	1	5,16E+11	0,5156
MNCN	PT Media Nusantara Citra Tbk	1,52482123	KAP Osman Bing S	1	7,7E+08	20,4619	66,90%	6	1,36E+13	13,609033
MPMX	PT Mitra Pinasthika Mustika Tbk	1,62816673	KAP Siddharta Wic	1	1,36E+09	21,03398	33,20%	3	1,4E+13	13,950177
MREI	PT Maskapai Reasuransi Indonesia Tbk	2,9956549	KAP Aryanto, Amii	0	1,82E+08	19,01677	19,78%	1	1,25E+12	1,251147856
MSKY	PT MNC Sky Vision Tbk	1,84774888	KAP Osman Bing S	1	5E+08	20,03012	66,47%	6	5,88E+12	5,875387
MTLA	PT Metropolitan Land Tbk	0,7636317	KAP Osman Bing S	1	6,75E+08	20,33022	37,50%	3	3,25E+12	3,250717743
NIKL	PT Pelat Timah Nusantara Tbk	1,09108047	KAP Siddharta Wic	1	6,32E+08	20,26382	35,00%	3	1,5E+12	1,503774315
NRCA	PT Nusa Raya Cipta Tbk	1,39165878	KAP Aryanto, Amii	0	52000000	17,76675	62,49%	6	1,84E+12	1,844708045
OKAS	PT Ancora Indonesia Resources Tbk	2,39619935	KAP Purwanto	1	9,72E+08	20,6951	52,00%	5	3E+12	2,995388368
PANS	PT Panin Sekuritas Tbk	0,90357878	KAP Tanubrata Sut	0	1,95E+08	19,08851	30,00%	2	1,83E+12	1,825501409

PDES	PT Destinasi Tirta Nusantara Tbk	2,69810055	KAP Mulyamin Ser	0	2,45E+08	19,31677	62,94%	6	3,35E+11	0,33495323
PEGE	PT Panca Global Securities Tbk	1,84774888	KAP Doli, Bambang	0	39600000	17,49434	24,41%	2	2,43E+11	0,24260473
PGAS	PT Perusahaan Gas Negara (Persero) Tbk	0,92603165	KAP Purwanton,	1	1,96E+09	21,39612	56,97%	5	7,7E+13	76,97892241
PLIN	PT Plaza Indonesia Realty Tbk	1,03761619	KAP Osman Bing S	1	1,36E+09	21,03075	34,22%	3	4,54E+12	4,544932176
PNBN	PT Bank Pan Indonesia Tbk	1,46691253	KAP Osman Bing S	1	3,55E+09	21,99021	46,04%	4	1,73E+14	172,581667
PNIN	PT Paninvest Tbk	1,31679054	KAP Anwar, Sugih	0	90000000	18,31532	29,71%	2	2,13E+13	21,284361
PTBA	PT Tambang Batubara Bukit Asam (Persero) Tbk	1,11675737	KAP Tanudiredja, Y	1	1,47E+09	21,11125	65,02%	6	1,48E+13	14,812023
PTPP	PT PP (Persero) Tbk	1,07263632	KAP Soejatna, Mu	0	3,85E+08	19,76875	51,00%	5	1,46E+13	14,61186485
PTRO	PT Petrosea Tbk	0,6734159	KAP Osman Bing S	1	4,95E+08	20,02088	69,80%	6	5,79E+12	5,79286082
PTSN	PT Sat Nusapersada Tbk	1,59106461	KAP Johan Malond	0	2,54E+08	19,35235	66,47%	6	8,1E+11	0,810018384
RBMS	PT Ristia Bintang Mahkotasejati Tbk	1,45349821	KAP Hendrawinat	0	1,3E+08	18,68305	36,28%	3	1,56E+11	0,155939886
RDTX	PT Roda Vivatex Tbk	2,5215739	KAP Johan Malond	0	1E+08	18,42068	37,75%	3	1,64E+12	1,643441092
RIGS	PT Rig Tenders Indonesia Tbk	2,15185121	KAP Siddharta Wid	1	7,43E+08	20,42634	80,54%	7	1,65E+12	1,653603252
SDPC	PT Millennium Pharmacon International Tbk	1,9155757	KAP Tjahjadi and T	0	1,15E+08	18,56044	55,00%	5	5,3E+11	0,529991702
SDRA	PT Bank Himpunan Saudara 1906 Tbk	1,57358561	KAP Osman Bing S	1	1,87E+09	21,34655	74,02%	7	1,64E+13	16,432776
SGRO	PT Sampoerna Agro Tbk	0,79929023	KAP Purwanton,	1	3,7E+09	22,0316	67,05%	6	5,47E+12	5,466874365
SIDO	PT Industri Jamu dan Farmasi Sido Muncul Tbk	1,57358561	KAP Anwar, Sugih	0	4E+08	19,80698	41,00%	4	2,82E+12	2,821399
SIMP	PT Salim Invomas Pratama Tbk	0,82942844	KAP Purwanton,	1	4E+09	22,11066	73,56%	7	3,1E+13	30,996051
SIPD	PT Siread Produce Tbk	1,62816673	KAP BDO Tanubrat	0	4,6E+08	19,94674	15,56%	1	2,8E+12	2,800914554
SKBM	PT Sekar Bumi Tbk	2,69810055	KAP RSM AAI dan	0	5,12E+08	20,05384	17,68%	1	6,5E+11	0,649534031
SMBR	PT Semen Baturaja Tbk	1,26080499	KAP Doli, Bambang	0	1,8E+08	19,00847	76,24%	7	2,93E+12	2,926360857
SMGR	PT Semen Indonesia (Persero) Tbk	1,34744348	KAP Osman Bing S	1	4,1E+09	22,13425	51,01%	5	3,43E+13	34,31488803
SMRA	PT Summarecon Agung Tbk	1,20273761	KAP Purwanton,	1	3,5E+09	21,97603	25,43%	2	1,64E+13	16,37947889
SQMI	PT Reunika Coalindo Tbk	2,29885308	KAP Aryanto, Ami	0	4,96E+08	20,02158	80,00%	7	1,92E+11	0,192316101
SRTG	PT Saratoga Investama Sedaya Tbk	1,69019608	KAP Siddharta Wid	1	3,07E+09	21,84339	31,54%	3	1,63E+13	16,347904
SSIA	PT Surya Semesta Internusa Tbk	1,30699504	KAP Aryanto, Ami	0	1,38E+10	23,34793	9,59%	1	5,99E+12	5,99307809
SSTM	PT Sunson Textile Manufacturer Tbk	1,36903475	KAP Doli, Bambang	0	95000000	18,36939	41,00%	4	7,74E+11	0,773663347
SUPR	PT Solusi Tunas Pratama Tbk	1,99563519	KAP Aryanto, Ami	0	1,7E+08	18,95131	53,54%	5	1,29E+13	12,89469989
SSMS	PT Sawit Sumbermas Sarana Tbk	1,06069784	KAP Purwanton,	1	1,2E+09	20,90559	26,46%	2	4,03E+12	4,032885413
TALF	PT Tunas Alifin Tbk	1,17239904	KAP Tjahjadi and T	0	1,1E+08	18,51599	88,15%	7	4,32E+11	0,431533297
TAXI	PT Express Transindo Utama Tbk	1,62816673	KAP Mulyamin Ser	0	1,2E+09	20,90559	51,00%	5	3,01E+12	3,011281084
TELE	PT Tiphone Mobile Indonesia Tbk	1,35811622	KAP Anwar, Sugih	0	1,13E+09	20,84548	38,75%	3	5,02E+12	5,017544
TGKA	PT Tigaraksa Satria Tbk	2,09342169	KAP Purwanton,	1	9,5E+08	20,67197	37,31%	3	2,47E+12	2,471583959
TLKM	PT Telekomunikasi Indonesia (Persero) Tbk	0,93995522	KAP Purwanton,	1	3,15E+10	24,17325	52,56%	5	1,41E+14	140,895
TOBA	PT Toba Bara Sejahtera Tbk	0,76710501	KAP Purwanton,	1	1,59E+09	21,18403	71,79%	7	3,72E+12	3,723057847
TOTL	PT Total Bangun Persada Tbk	1,45349821	KAP Hadori Sugi	0	5,1E+08	20,04992	56,50%	5	2,48E+12	2,483746395
TOWR	PT Sarana Menara Nusantara Tbk	1,00479888	KAP Purwanton,	1	1,97E+09	21,4013	32,72%	3	1,72E+13	17,235419
TPMA	PT Trans Power Marine Tbk	2,21923513	KAP Teramihardja	0	1,81E+08	19,01418	84,99%	7	1,69E+12	1,685669417
TRAM	PT Trada Maritime Tbk	2,69810055	KAP Arman Hendi	0	6,19E+08	20,24402	20,70%	2	3,54E+12	3,537297016
TRST	PT Trias Sentosa Tbk	1,8803738	KAP Purwanton,	1	8,05E+08	20,50638	28,54%	2	3,26E+12	3,261285495
ULTJ	PT Ultrajaya Milk Industry Tbk	1,52482123	KAP Tanubrata Sut	0	8,98E+08	20,61558	21,40%	2	2,92E+12	2,917083567
UNIC	PT Unggul Indah Cahaya Tbk	1,64791617	KAP Purwanton,	1	7,15E+08	20,38779	47,31%	4	2,92E+12	2,923065541
WAPO	PT Wahana Pronatural Tbk	2,39619935	KAP Supoyo, Sutja	0	46750000	17,66032	19,23%	1	1,09E+11	0,109001315
WOMF	PT Wahana Ottomitra Multiartha Tbk	1,81734497	KAP Prasetyo, Sarv	1	5,38E+08	20,10244	36,00%	3	5,3E+12	5,299931
WSKT	PT Waskita Raya Tbk	1,21062291	KAP Aryanto, Ami	0	6,25E+08	20,25326	67,33%	6	1,25E+13	12,54204134
YPAS	PT Yanaprima Hasyapersada Tbk	2,39619935	KAP Budiman, Wa	0	1,55E+08	18,85894	89,47%	7	3,2E+11	0,320494593

Lampiran 2

STATISTIK DESKRIPTIF DAN STATISTIK FREKUENSI

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
RET	420	,26	2,52	1,4020	,42906
FEE	420	14,54	28,15	20,4807	1,42898
SIZE	420	,00027	8659,89900	49,6527384	432,61868136
Valid N (listwise)	420				

Statistik Frekuensi

KEP				
	Frequency	Percent	Valid Percent	Cumulative Percent
<20	36	8,6	8,6	8,6
21-30	49	11,7	11,7	20,2
31-40	59	14,0	14,0	34,3
41-50	45	10,7	10,7	45,0
51-60	88	21,0	21,0	66,0
61-70	66	15,7	15,7	81,7
>70	77	18,3	18,3	100,0
Total	420	100,0	100,0	

Lampiran 3

UJI ASUMSI KLASIK

Uji Normalitas Sebelum Data Normal

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,065	437	,000	,978	437	,000

a. Lilliefors Significance Correction

Uji Normalitas Setelah Data Normal

Tests of Normality

	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	,034	420	,200*	,990	420	,008

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

a. Lilliefors Significance Correction

Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	3,015	,313		9,644	,000		
1 K_AUD	-,024	,045	-,028	-,535	,593	,802	1,247
FEE	-,079	,016	-,264	-5,033	,000	,805	1,242
KEP	,004	,011	,019	,400	,689	,977	1,023
SIZE	8,958E-005	,000	,090	1,909	,057	,989	1,011

a. Dependent Variable: RET

Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	,567	,186		3,046	,002
1 K_AUD	-,030	,027	-,061	-1,125	,261
FEE	-,013	,009	-,074	-1,365	,173
KEP	,010	,006	,074	1,510	,132
SIZE	-3,831E-005	,000	-,067	-1,372	,171

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,285 ^a	,081	,072	,41328	1,915

a. Predictors: (Constant), SIZE, FEE, KEP, K_AUD

b. Dependent Variable: RET

Lampiran 4

PENGUJIAN HIPOTESIS

Koefisien Determinasi (R^2)Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,285 ^a	,081	,072	,41328

a. Predictors: (Constant), SIZE, FEE, KEP, K_AUD

b. Dependent Variable: RET

Signifikansi Simultan (Statistik F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6,251	4	1,563	9,149	,000 ^b
	Residual	70,883	415	,171		
	Total	77,134	419			

a. Dependent Variable: RET

b. Predictors: (Constant), SIZE, FEE, KEP, K_AUD

Uji Signifikansi Individual (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
	(Constant)	3,015	,313		9,644	,000
1	K_AUD	-,024	,045	-,028	-,535	,593
	FEE	-,079	,016	-,264	-5,033	,000
	KEP	,004	,011	,019	,400	,689
	SIZE	8,958E-005	,000	,090	1,909	,057

a. Dependent Variable: RET

Lampiran 5

Tabel Durbin-Watson

	N	k	dL	dU
420.	2.	1.83507	1.84461	
420.	3.	1.83028	1.84941	
420.	4.	1.82546	1.85423	
420.	5.	1.82064	1.85908	
420.	6.	1.81579	1.86396	
420.	7.	1.81093	1.86886	
420.	8.	1.80604	1.87379	
420.	9.	1.80114	1.87874	
420.	10.	1.79621	1.88371	
420.	11.	1.79127	1.88871	
420.	12.	1.78631	1.89373	
420.	13.	1.78133	1.89878	
420.	14.	1.77633	1.90385	
420.	15.	1.77132	1.90895	
420.	16.	1.76628	1.91407	
420.	17.	1.76122	1.91922	
420.	18.	1.75615	1.92438	
420.	19.	1.75107	1.92957	

