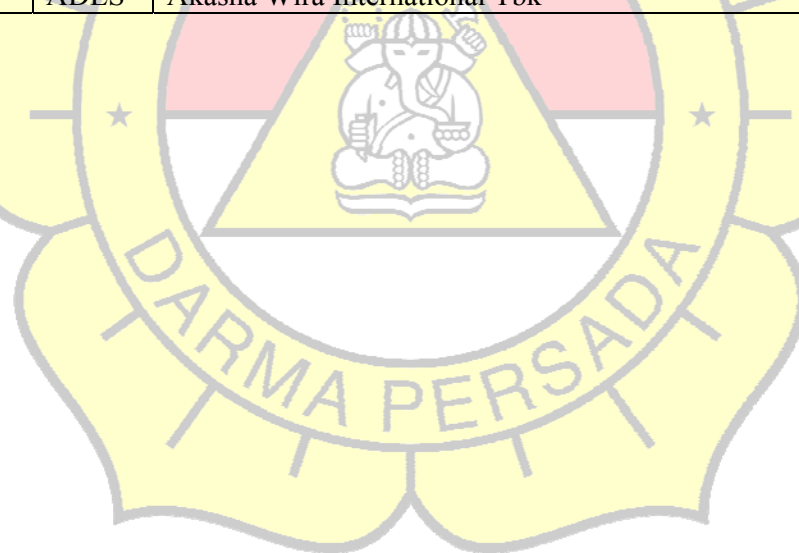


Lampiran I

Rincian Sampel Penelitian

No	KODE	KETERANGAN
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMBR	Semen Batu Raja Persero Tbk
3	SMGR	Semen Gresik Tbk
4	AMFG	Ashimas Flat Glass Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	INAI	Indal Aluminium Industry Tbk
7	LION	Lion Metal Works Tbk
8	LMSH	Lion mesh Prima Tbk
9	DPNS	Duta Pertiwi Nusantara Tbk
10	BUDI	Budi Acid Jaya Tbk
11	EKAD	Ekadharna Internasional Tbk
12	INCI	Intan Wijaya Internasional Tbk
13	SRSN	Indo Acitama Tbk
14	AKPI	Argha Karya Prima Industry Tbk
15	IGAR	Champion Pasific Indonesia Tbk
16	TRST	Trias Sentosa Tbk
17	TALF	Tunas Alifin Tbk
18	CPIN	Charoen Pokphand Indonesia Tbk
19	JPFA	Japfa Comfeed Indonesia Tbk
20	ALDO	Alkindo Naratama Tbk
21	ASII	Astra International Tbk
22	AUTO	Astra Otoparts Tbk
23	INDS	Indosprings Tbk
24	NIPS	Nipress Tbk
25	SMSM	Selamat Sempurna Tbk
26	RICY	Ricky Putra Globalindo Tbk
27	TRIS	Trisula International Tbk
28	STAR	Star Petrochem Tbk
29	JECC	Jembo Cable Company Tbk
30	KBLI	KMI Wire and Cable Tbk
31	KBLM	Kabelindo Murni Tbk
32	SCCO	Supreme Cable Manufacturing and Commerce Tbk
33	CEKA	Wilmar Cahaya Indonesia Tbk
34	DLTA	Delta Djakarta Tbk

35	ICBP	Indofood CBP Sukses Makmur Tbk
36	INDF	Indofood Sukses Makmur Tbk
37	MLBI	Multi Bintang Indonesia Tbk
38	MYOR	Mayora Indah Tbk
39	ROTI	Nippon Indosari Corporindo Tbk
40	SKLT	Sekar Laut Tbk
41	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
42	SKBM	Sekar Bumi Tbk
43	GGRM	Gudang Garam Tbk
44	HMSP	Handjaya Mandala Sampoerna Tbk
45	WIIM	Wismilak Inti Makmur Tbk
46	DVLA	Darya Varia Laboria Tbk
47	KAEF	Kimia Farma (Persero) Tbk
48	KLBF	Kalbe Farma Tbk
49	MERK	Merck Indonesia Tbk
50	PYFA	Pyridam Farma Tbk
51	TSPC	Tempo Scan Pacific Tbk
52	TCID	Mandom Indonesia Tbk
53	ADES	Akasha Wira International Tbk



Lampiran II

Data Hasil Perhitungan Kualitas Audit

KODE	TAHUN	DUMMY
INTP	2014	1
INTP	2015	1
INTP	2016	1
INTP	2017	1
SMBR	2014	0
SMBR	2015	0
SMBR	2016	0
SMBR	2017	0
SMGR	2014	1
SMGR	2015	1
SMGR	2016	0
SMGR	2017	0
AMFG	2014	1
AMFG	2015	1
AMFG	2016	1
AMFG	2017	1
ARNA	2014	1
ARNA	2015	1
ARNA	2016	1
ARNA	2017	1
INAI	2014	0
INAI	2015	0
INAI	2016	0
INAI	2017	0
LION	2014	0
LION	2015	0
LION	2016	0
LION	2017	0
LMSH	2014	0
LMSH	2015	0
LMSH	2016	0
LMSH	2017	0
DPNS	2014	0
DPNS	2015	0
DPNS	2016	0

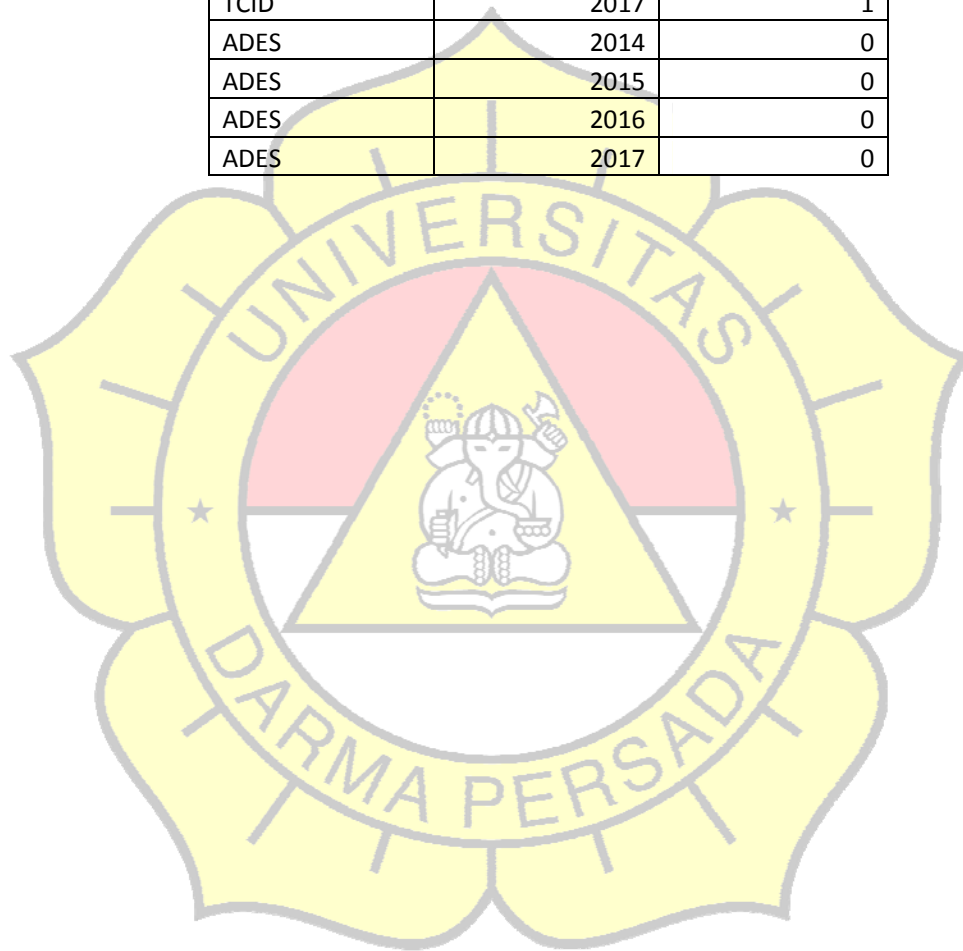
DPNS	2017	0
BUDI	2014	0
BUDI	2015	0
BUDI	2016	0
BUDI	2017	0
EKAD	2014	0
EKAD	2015	0
EKAD	2016	1
EKAD	2017	0
INCI	2014	0
INCI	2015	0
INCI	2016	0
INCI	2017	0
SRSN	2014	0
SRSN	2015	0
SRSN	2016	0
SRSN	2017	0
AKPI	2014	1
AKPI	2015	1
AKPI	2016	1
AKPI	2017	1
IGAR	2014	0
IGAR	2015	0
IGAR	2016	0
IGAR	2017	1
TRST	2014	1
TRST	2015	1
TRST	2016	1
TRST	2017	1
TALF	2014	0
TALF	2015	0
TALF	2016	0
TALF	2017	0
CPIN	2014	1
CPIN	2015	1
CPIN	2016	1
CPIN	2017	1
JPFA	2014	0
JPFA	2015	0
JPFA	2016	0
JPFA	2017	1

ALDO	2014	0
ALDO	2015	0
ALDO	2016	0
ALDO	2017	0
ASII	2014	1
ASII	2015	1
ASII	2016	1
ASII	2017	1
AUTO	2014	1
AUTO	2015	1
AUTO	2016	1
AUTO	2017	1
INDS	2014	0
INDS	2015	0
INDS	2016	0
INDS	2017	0
NIPS	2014	0
NIPS	2015	0
NIPS	2016	0
NIPS	2017	0
SMSM	2014	1
SMSM	2015	1
SMSM	2016	1
SMSM	2017	1
RICY	2014	0
RICY	2015	0
RICY	2016	0
RICY	2017	0
TRIS	2014	0
TRIS	2015	0
TRIS	2016	0
TRIS	2017	0
STAR	2014	0
STAR	2015	0
STAR	2016	0
STAR	2017	0
JECC	2014	0
JECC	2015	0
JECC	2016	0
JECC	2017	0
KBLI	2014	1

KBLI	2015	1
KBLI	2016	1
KBLI	2017	1
KBLM	2014	0
KBLM	2015	0
KBLM	2016	0
KBLM	2017	0
SCCO	2014	0
SCCO	2015	0
SCCO	2016	0
SCCO	2017	0
CEKA	2014	1
CEKA	2015	1
CEKA	2016	1
CEKA	2017	1
DLTA	2014	1
DLTA	2015	1
DLTA	2016	1
DLTA	2017	1
ICBP	2014	1
ICBP	2015	1
ICBP	2016	1
ICBP	2017	1
INDF	2014	1
INDF	2015	1
INDF	2016	1
INDF	2017	1
MLBI	2014	1
MLBI	2015	1
MLBI	2016	1
MLBI	2017	1
MYOR	2014	0
MYOR	2015	0
MYOR	2016	0
MYOR	2017	0
ROTI	2014	1
ROTI	2015	1
ROTI	2016	1
ROTI	2017	1
SKLT	2014	0
SKLT	2015	0

SKLT	2016	0
SKLT	2017	0
ULTJ	2014	0
ULTJ	2015	0
ULTJ	2016	0
ULTJ	2017	0
SKBM	2014	0
SKBM	2015	0
SKBM	2016	0
SKBM	2017	0
GGRP	2014	1
GGRP	2015	1
GGRP	2016	1
GGRP	2017	1
HMSP	2014	1
HMSP	2015	1
HMSP	2016	1
HMSP	2017	1
WIIM	2014	0
WIIM	2015	0
WIIM	2016	0
WIIM	2017	0
DVLA	2014	1
DVLA	2015	1
DVLA	2016	1
DVLA	2017	1
KAEF	2014	0
KAEF	2015	0
KAEF	2016	0
KAEF	2017	0
KLBF	2014	1
KLBF	2015	1
KLBF	2016	1
KLBF	2017	1
MERK	2014	1
MERK	2015	1
MERK	2016	1
MERK	2017	1
PYFA	2014	0
PYFA	2015	0
PYFA	2016	0

PYFA	2017	0
TSPC	2014	0
TSPC	2015	0
TSPC	2016	0
TSPC	2017	0
TCID	2014	1
TCID	2015	1
TCID	2016	1
TCID	2017	1
ADES	2014	0
ADES	2015	0
ADES	2016	0
ADES	2017	0



Lampiran III

Data Hasil Perhitungan Ukuran Perusahaan

KODE	TAHUN	Total Asset	LN=TOTAL ASSET
INTP	2014	28.848.973.000.000	30,9931
INTP	2015	27.638.360.000.000	30,9502
INTP	2016	30.150.580.000.000	31,0372
INTP	2017	28.863.676.000.000	30,9936
SMBR	2014	2.926.360.857.000	28,7048
SMBR	2015	3.268.667.933.000	28,8154
SMBR	2016	4.368.876.996.000	29,1055
SMBR	2017	5.060.337.247.000	29,2525
SMGR	2014	34.314.666.027.000	31,1666
SMGR	2015	38.153.118.932.000	31,2726
SMGR	2016	44.226.895.982.000	31,4204
SMGR	2017	48.963.502.966.000	31,5221
AMFG	2014	3.918.391.000.000	28,9967
AMFG	2015	4.270.275.000.000	29,0827
AMFG	2016	5.504.890.000.000	29,3367
AMFG	2017	6.267.816.000.000	29,4664
ARNA	2014	1.259.175.442.875	27,8615
ARNA	2015	1.430.779.475.454	27,9892
ARNA	2016	1.543.216.299.146	28,0649
ARNA	2017	1.601.346.561.573	28,1019

INAI	2014	897.281.657.710	27,5226
INAI	2015	1.330.259.296.537	27,9164
INAI	2016	1.339.032.413.455	27,9230
INAI	2017	1.213.916.545.120	27,8249
LION	2014	600.102.716.315	27,1204
LION	2015	639.330.150.373	27,1837
LION	2016	685.812.995.987	27,2539
LION	2017	681.937.947.736	27,2482
LMSH	2014	139.915.598.255	25,6643
LMSH	2015	133.782.751.041	25,6195
LMSH	2016	162.828.169.250	25,8160
LMSH	2017	161.163.426.840	25,8057
DPNS	2014	268.877.322.944	26,3175
DPNS	2015	274.483.110.371	26,3382
DPNS	2016	296.129.565.784	26,4141
DPNS	2017	308.491.173.960	26,4550
BUDI	2014	2.476.982.000.000	28,5381
BUDI	2015	3.265.953.000.000	28,8146
BUDI	2016	2.931.807.000.000	28,7066
BUDI	2017	2.939.456.000.000	28,7092
EKAD	2014	411.348.790.570	26,7427
EKAD	2015	389.691.595.500	26,6886
EKAD	2016	702.508.630.708	27,2779

EKAD	2017	796.767.646.172	27,4038
INCI	2014	147.992.617.351	25,7204
INCI	2015	169.546.066.314	25,8564
INCI	2016	269.351.381.344	26,3193
INCI	2017	303.788.390.330	26,4396
SRSN	2014	463.347.124.000	26,8617
SRSN	2015	574.073.314.000	27,0760
SRSN	2016	717.149.704.000	27,2986
SRSN	2017	652.726.454.000	27,2044
AKPI	2014	2.227.042.590	21,5239
AKPI	2015	2.883.143.132	21,7821
AKPI	2016	2.615.909.190	21,6849
AKPI	2017	2.745.325.833	21,7332
IGAR	2014	349.894.783.575	26,5809
IGAR	2015	383.936.040.590	26,6737
IGAR	2016	439.465.673.296	26,8088
IGAR	2017	513.022.591.574	26,9636
TRST	2014	3.261.285.495.052	28,8131
TRST	2015	3.357.359.499.954	28,8422
TRST	2016	3.290.596.224.286	28,8221
TRST	2017	3.332.905.936.010	28,8349
TALF	2014	431.533.296.503	26,7906
TALF	2015	434.210.376.664	26,7968

TALF	2016	881.673.021.959	27,5051
TALF	2017	921.240.988.517	27,5490
CPIN	2014	20.862.439.000.000	30,6690
CPIN	2015	24.684.915.000.000	30,8372
CPIN	2016	24.204.994.000.000	30,8176
CPIN	2017	24.522.593.000.000	30,8306
JPFA	2014	15.730.435.000.000	30,3866
JPFA	2015	17.159.466.000.000	30,4736
JPFA	2016	19.251.026.000.000	30,5886
JPFA	2017	21.088.870.000.000	30,6798
ALDO	2014	356.814.265.668	26,6005
ALDO	2015	366.010.819.198	26,6259
ALDO	2016	410.330.576.602	26,7402
ALDO	2017	498.701.656.995	26,9353
ASII	2014	236.029.000.000.000	33,0950
ASII	2015	245.435.000.000.000	33,1341
ASII	2016	261.855.000.000.000	33,1988
ASII	2017	295.646.000.000.000	33,3202
AUTO	2014	14.380.926.000.000	30,2969
AUTO	2015	14.339.110.000.000	30,2940
AUTO	2016	14.612.274.000.000	30,3129
AUTO	2017	14.762.309.000.000	30,3231
INDS	2014	2.282.666.078.493	28,4564

INDS	2015	2.553.928.346.219	28,5687
INDS	2016	2.477.272.502.538	28,5382
INDS	2017	2.434.617.337.849	28,5208
NIPS	2014	1.206.854.399.000	27,8190
NIPS	2015	1.547.720.090.000	28,0678
NIPS	2016	1.777.956.390.000	28,2065
NIPS	2017	1.897.962.447.000	28,2718
SMSM	2014	1.749.395.000.000	28,1903
SMSM	2015	2.220.108.000.000	28,4286
SMSM	2016	2.254.740.000.000	28,4441
SMSM	2017	2.443.341.000.000	28,5244
RICY	2014	1.170.752.424.106	27,7887
RICY	2015	1.198.193.867.892	27,8118
RICY	2016	1.288.683.925.066	27,8846
RICY	2017	1.374.444.788.282	27,9491
TRIS	2014	523.900.642.605	26,9846
TRIS	2015	574.346.433.075	27,0765
TRIS	2016	639.701.164.511	27,1843
TRIS	2017	544.968.319.987	27,0240
STAR	2014	775.917.827.931	27,3773
STAR	2015	729.020.553.284	27,3150
STAR	2016	690.187.353.961	27,2602
STAR	2017	614.705.038.056	27,1444

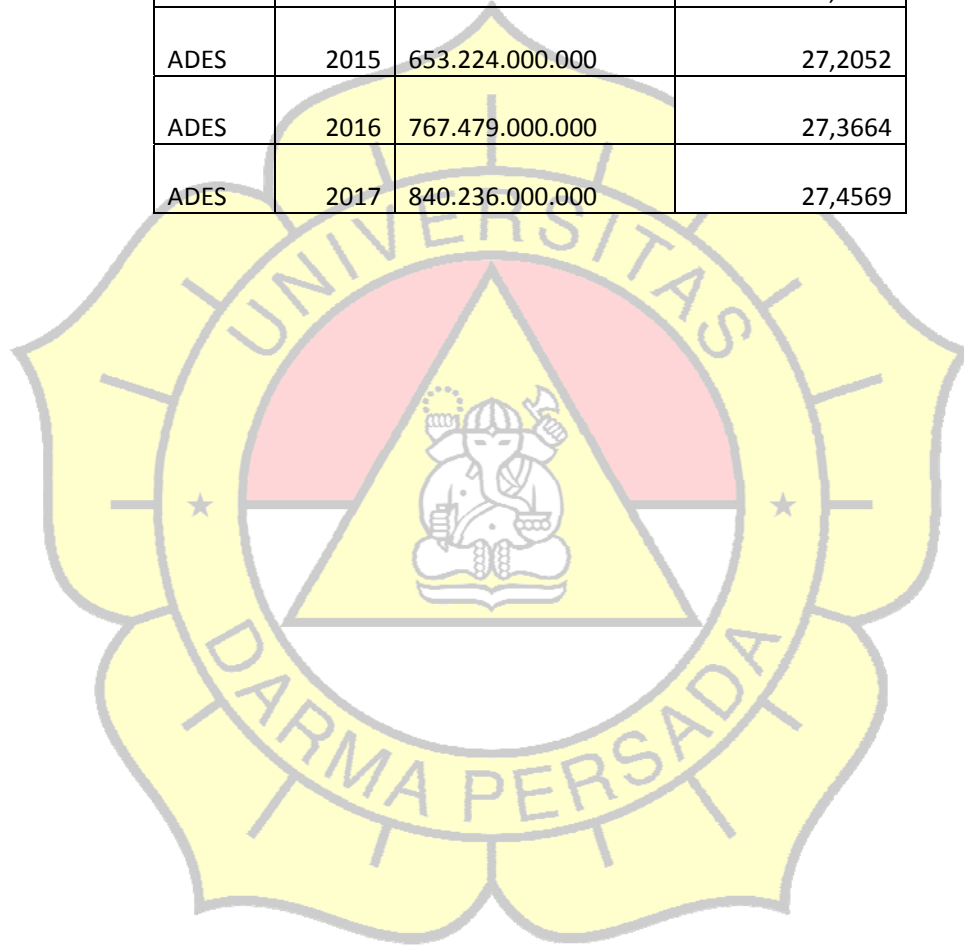
JECC	2014	1.062.476.023.000	27,6916
JECC	2015	1.358.464.081.000	27,9374
JECC	2016	1.587.210.576.000	28,0930
JECC	2017	1.927.985.356.000	28,2875
KBLI	2014	1.337.351.473.763	27,9217
KBLI	2015	1.551.799.840.976	28,0704
KBLI	2016	1.871.422.416.044	28,2577
KBLI	2017	3.013.760.616.985	28,7342
KBLM	2014	647.696.854.298	27,1967
KBLM	2015	654.385.717.061	27,2070
KBLM	2016	639.091.366.917	27,1833
KBLM	2017	1.235.198.847.468	27,8423
SCCO	2014	1.235.198.847.468	27,8423
SCCO	2015	1.773.144.328.632	28,2038
SCCO	2016	2.449.935.491.586	28,5271
SCCO	2017	4.014.244.589.706	29,0209
CEKA	2014	1.284.150.037.341	27,8811
CEKA	2015	1.485.826.210.015	28,0270
CEKA	2016	1.425.964.152.418	27,9859
CEKA	2017	1.392.636.444.501	27,9622
DLTA	2014	991.947.134.000	27,6229
DLTA	2015	1.038.321.916.000	27,6686
DLTA	2016	1.197.796.650.000	27,8115

DLTA	2017	1.340.842.765.000	27,9243
ICBP	2014	24.910.211.000.000	30,8463
ICBP	2015	26.560.624.000.000	30,9105
ICBP	2016	28.901.948.000.000	30,9949
ICBP	2017	31.619.514.000.000	31,0848
INDF	2014	85.938.885.000.000	32,0847
INDF	2015	91.831.526.000.000	32,1510
INDF	2016	82.174.515.000.000	32,0399
INDF	2017	87.939.488.000.000	32,1077
MLBI	2014	2.231.051.000.000	28,4335
MLBI	2015	2.100.853.000.000	28,3734
MLBI	2016	2.275.038.000.000	28,4530
MLBI	2017	2.510.078.000.000	28,5513
MYOR	2014	10.291.108.029.334	29,9623
MYOR	2015	11.342.715.686.221	30,0596
MYOR	2016	12.922.421.859.142	30,1900
MYOR	2017	14.915.849.800.251	30,3334
ROTI	2014	2.141.894.276.216	28,3927
ROTI	2015	2.706.323.637.034	28,6266
ROTI	2016	2.919.640.858.718	28,7025
ROTI	2017	4.559.573.709.411	29,1483
SKLT	2014	331.574.891.637	26,5271
SKLT	2015	377.110.748.359	26,6558

SKLT	2016	568.239.939.951	27,0658
SKLT	2017	636.284.210.210	27,1789
ULTJ	2014	2.917.083.567.355	28,7016
ULTJ	2015	3.539.995.910.248	28,8951
ULTJ	2016	4.239.199.641.365	29,0754
ULTJ	2017	5.186.940.000.000	29,2772
SKBM	2014	649.534.031.113	27,1995
SKBM	2015	764.484.248.710	27,3625
SKBM	2016	1.001.657.012.004	27,6327
SKBM	2017	1.623.027.475.045	28,1153
GGRP	2014	58.220.600.000.000	31,6953
GGRP	2015	63.505.413.000.000	31,7821
GGRP	2016	62.951.634.000.000	31,7734
GGRP	2017	66.759.930.000.000	31,8321
HMSP	2014	28.380.630.000.000	30,9767
HMSP	2015	38.010.724.000.000	31,2689
HMSP	2016	42.508.277.000.000	31,3807
HMSP	2017	43.141.063.000.000	31,3955
WIIM	2014	1.332.907.675.785	27,9184
WIIM	2015	1.342.700.045.391	27,9257
WIIM	2016	1.353.634.132.275	27,9338
WIIM	2017	1.225.712.093.041	27,8345
DVLA	2014	1.236.247.525.000	27,8431

DVLA	2015	1.376.278.237.000	27,9504
DVLA	2016	1.531.365.558.000	28,0572
DVLA	2017	1.640.886.147.000	28,1263
KAEF	2014	2.968.184.626.297	28,7190
KAEF	2015	3.236.224.076.311	28,8054
KAEF	2016	4.612.562.541.064	29,1598
KAEF	2017	6.096.148.972.533	29,4387
KLBF	2014	12.425.032.367.729	30,1507
KLBF	2015	13.696.417.381.439	30,2482
KLBF	2016	15.226.009.210.657	30,3540
KLBF	2017	16.616.239.416.335	30,4414
MERK	2014	716.599.526.000	27,2978
MERK	2015	641.646.818.000	27,1873
MERK	2016	743.934.894.000	27,3352
MERK	2017	847.006.544.000	27,4650
PYFA	2014	172.736.624.689	25,8750
PYFA	2015	159.951.537.229	25,7981
PYFA	2016	167.062.795.608	25,8416
PYFA	2017	159.563.931.041	25,7957
TSPC	2014	5.592.730.492.960	29,3525
TSPC	2015	6.284.729.099.203	29,4691
TSPC	2016	6.585.807.349.438	29,5159
TSPC	2017	7.434.900.309.021	29,6372

TCID	2014	1.853.235.343.636	28,2480
TCID	2015	2.082.096.848.703	28,3644
TCID	2016	2.185.101.038.101	28,4127
TCID	2017	2.361.807.189.430	28,4904
ADES	2014	504.865.000.000	26,9476
ADES	2015	653.224.000.000	27,2052
ADES	2016	767.479.000.000	27,3664
ADES	2017	840.236.000.000	27,4569



Lampiran IV

Data Hasil Perhitungan Manajemen Laba

Kode	Tahun	TACC	Aset Tetap	NDA	DA
INTP	2014	0,1982	12.143.632.000.000	0,210	-0,012
INTP	2015	0,1510	13.813.892.000.000	0,144	0,007
INTP	2016	0,1400	14.643.695.000.000	0,171	-0,031
INTP	2017	0,0617	14.979.453.000.000	0,048	0,013
SMBR	2014	0,1211	557.907.013.000	0,145	-0,024
SMBR	2015	0,1210	787.023.588.000	0,069	0,052
SMBR	2016	0,0793	3.430.925.820.000	0,173	-0,093
SMBR	2017	0,0336	3.844.488.329.000	0,053	-0,019
SMGR	2014	0,1814	20.221.066.650.000	0,166	0,016
SMGR	2015	0,1359	25.167.682.710.000	0,080	0,055
SMGR	2016	0,1150	30.846.750.207.000	0,126	-0,011
SMGR	2017	0,0386	32.523.309.598.000	0,048	-0,009
AMFG	2014	0,1296	20.221.066.650.000	0,113	0,017
AMFG	2015	0,0826	25.167.682.710.000	0,087	-0,005
AMFG	2016	0,0610	30.846.750.207.000	0,068	-0,007
AMFG	2017	0,0070	32.523.309.598.000	-0,016	0,023
ARNA	2014	0,2305	705.760.636.024	0,271	-0,041
ARNA	2015	0,0566	884.792.151.368	0,052	0,005
ARNA	2016	0,0620	858.698.468.313	0,078	-0,016
ARNA	2017	0,0766	833.704.877.050	0,014	0,063

INAI	2014	0,0288	103.335.945.534	-0,049	0,078
INAI	2015	0,0319	231.997.724.037	0,017	0,015
INAI	2016	0,0267	240.067.780.723	0,174	-0,147
INAI	2017	0,0289	226.998.517.718	0,028	0,001
LION	2014	0,0983	101.606.366.543	0,079	0,020
LION	2015	0,0824	112.954.807.003	0,067	0,016
LION	2016	0,0576	120.394.121.583	0,047	0,010
LION	2017	0,0037	97.577.993.791	0,009	-0,005
LMSH	2014	0,0522	23.305.792.882	0,042	0,011
LMSH	2015	0,0058	27.799.616.826	-0,044	0,050
LMSH	2016	0,0400	61.896.024.068	0,053	-0,013
LMSH	2017	0,0815	55.856.775.347	0,072	0,009
DPNS	2014	0,0596	12.712.559.053	0,095	-0,035
DPNS	2015	0,0367	12.324.438.849	0,057	-0,020
DPNS	2016	0,0365	11.927.709.719	0,023	0,014
DPNS	2017	0,0201	11.011.716.195	0,056	-0,035
BUDI	2014	0,0120	1.480.942.000.000	0,017	-0,005
BUDI	2015	0,0085	1.712.330.000.000	0,003	0,005
BUDI	2016	0,0118	1.771.780.000.000	-0,049	0,061
BUDI	2017	0,0156	1.863.833.000.000	0,030	-0,014
EKAD	2014	0,1216	105.345.565.956	0,233	-0,112
EKAD	2015	0,0739	96.595.733.391	-0,049	0,123
EKAD	2016	0,2327	354.771.515.762	0,279	-0,046

EKAD	2017	0,1085	364.850.961.596	0,160	-0,051
INCI	2014	0,0810	50.390.263.713	0,227	-0,146
INCI	2015	0,1146	48.483.386.129	0,064	0,050
INCI	2016	0,0589	128.538.899.975	0,191	-0,132
INCI	2017	0,0615	135.918.981.861	0,079	-0,017
SRSN	2014	0,0344	122.183.633.000	0,053	-0,019
SRSN	2015	0,0335	125.627.353.000	0,241	-0,207
SRSN	2016	0,0193	220.066.270.000	-0,148	0,167
SRSN	2017	0,0247	21.176.440.000	-0,061	0,086
AKPI	2014	16,6417	1.060.731.359.000	16,494	0,148
AKPI	2015	12,4132	1.692.447.314.000	12,474	-0,061
AKPI	2016	18,1725	1.622.384.162.000	18,076	0,097
AKPI	2017	5,0973	1.588.222.494.000	5,068	0,030
IGAR	2014	0,1744	46.081.516.352	0,269	-0,094
IGAR	2015	0,1469	66.489.781.540	0,073	0,074
IGAR	2016	0,1805	70.591.030.568	0,209	-0,029
IGAR	2017	0,1647	86.389.049.329	0,137	0,028
TRST	2014	0,0092	1.980.022.881.193	-0,036	0,045
TRST	2015	0,0078	2.101.159.762.436	-0,004	0,012
TRST	2016	0,0101	2.025.462.701.661	-0,030	0,040
TRST	2017	0,0116	1.992.196.958.293	-0,026	0,038
TALF	2014	0,1689	116.614.583.554	0,175	-0,007
TALF	2015	0,0781	118.479.390.961	0,146	-0,068

TALF	2016	0,0694	546.284.875.130	0,137	-0,067
TALF	2017	0,0243	557.421.928.580	0,069	-0,044
CPIN	2014	0,1111	9.058.302.000.000	0,224	-0,113
CPIN	2015	0,0887	11.123.465.000.000	0,112	-0,023
CPIN	2016	0,0902	11.233.847.000.000	0,022	0,068
CPIN	2017	0,1032	11.009.361.000.000	0,148	-0,045
JPFA	2014	0,0249	6.361.632.000.000	-0,043	0,068
JPFA	2015	0,0333	6.808.971.000.000	-0,012	0,045
JPFA	2016	0,1266	7.512.091.000.000	0,106	0,021
JPFA	2017	0,0575	8.346.028.000.000	0,088	-0,031
ALDO	2014	0,0675	110.792.833.798	0,147	-0,080
ALDO	2015	0,0675	117.612.799.760	0,139	-0,071
ALDO	2016	0,0687	111.122.445.703	0,040	0,029
ALDO	2017	0,0688	147.610.455.698	0,120	-0,051
ASII	2014	0,1034	41.250.000.000.000	0,143	-0,040
ASII	2015	0,0661	41.702.000.000.000	0,029	0,037
ASII	2016	0,0746	43.737.000.000.000	0,075	-0,001
ASII	2017	0,0885	48.402.000.000.000	0,093	-0,005
AUTO	2014	0,0758	3.305.968.000.000	0,138	-0,062
AUTO	2015	0,0224	3.507.217.000.000	-0,007	0,029
AUTO	2016	0,0337	3.599.815.000.000	0,001	0,033
AUTO	2017	0,0375	3.526.867.000.000	0,056	-0,018
INDS	2014	0,0581	1.247.324.580.729	0,105	-0,047

INDS	2015	0,0008	1.447.374.645.310	-0,024	0,025
INDS	2016	0,0194	1.361.197.258.506	-0,019	0,038
INDS	2017	0,0459	1.238.823.067.843	-0,022	0,068
NIPS	2014	0,0628	450.149.169.000	0,167	-0,104
NIPS	2015	0,0254	593.105.499.000	0,182	-0,157
NIPS	2016	0,0424	681.451.421.000	0,108	-0,066
NIPS	2017	0,0248	685.961.944.000	0,076	-0,051
SMSM	2014	0,2472	492.897.000.000	0,238	0,009
SMSM	2015	0,2637	714.935.000.000	0,234	0,030
SMSM	2016	0,2262	658.258.000.000	0,200	0,026
SMSM	2017	0,2498	683.803.000.000	0,306	-0,056
RICY	2014	0,0174	318.630.063.545	-0,022	0,039
RICY	2015	0,0115	338.072.177.252	-0,081	0,092
RICY	2016	0,0117	332.510.848.915	-0,037	0,048
RICY	2017	0,0128	323.156.365.786	-0,135	0,148
TRIS	2014	0,0790	117.375.191.424	0,166	-0,087
TRIS	2015	0,0715	121.530.925.217	0,031	0,041
TRIS	2016	0,0439	132.953.556.301	0,072	-0,028
TRIS	2017	0,0222	126.623.972.147	-0,016	0,038
STAR	2014	0,4656	318.769.811.984	0,524	-0,058
STAR	2015	0,3955	316.323.612.813	0,369	0,027
STAR	2016	0,6345	303.390.837.904	0,601	0,034
STAR	2017	0,8617	290.509.898.711	0,762	0,099

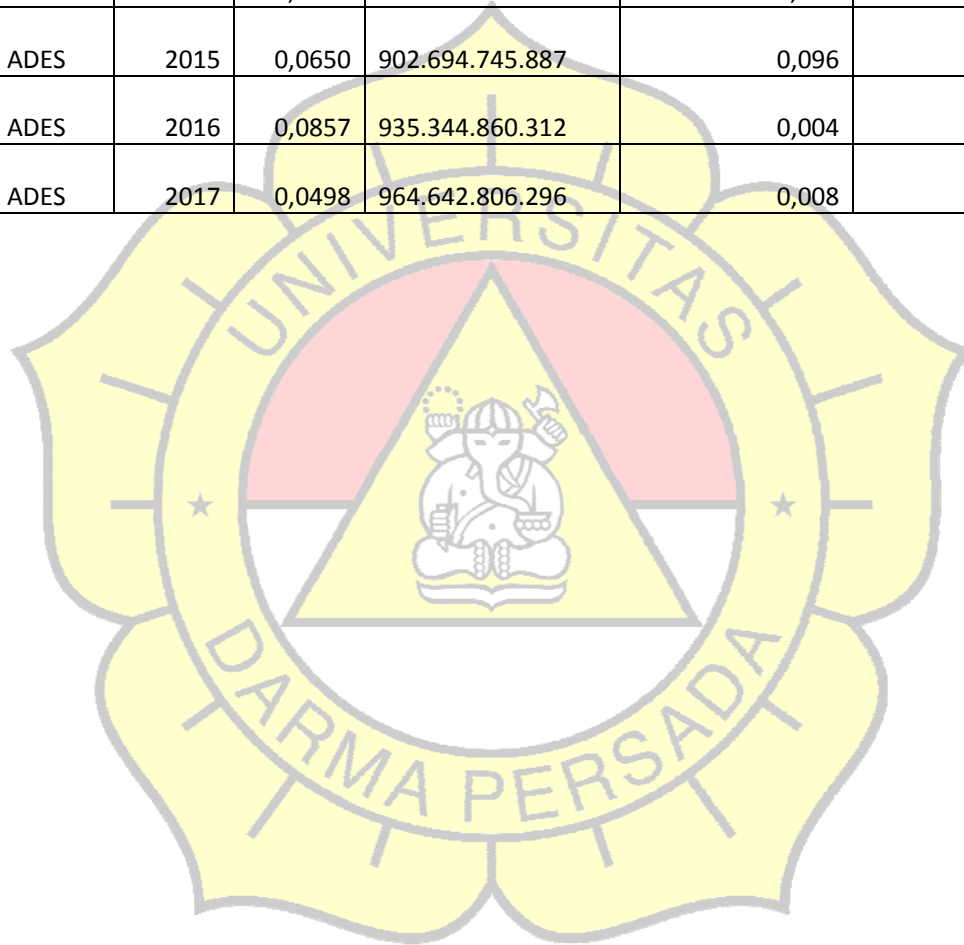
JECC	2014	0,0192	121.782.583.000	0,007	0,012
JECC	2015	0,0023	396.189.098.000	-0,005	0,008
JECC	2016	0,0975	408.722.055.000	0,066	0,031
JECC	2017	0,0525	567.615.030.000	0,062	-0,009
KBLI	2014	0,0524	411.558.691.981	-0,007	0,060
KBLI	2015	0,0863	552.110.764.623	0,147	-0,061
KBLI	2016	0,2155	560.534.774.701	0,195	0,021
KBLI	2017	0,1918	1.043.801.546.776	0,436	-0,245
KBLM	2014	0,0315	289.754.886.655	0,071	-0,040
KBLM	2015	0,0197	291.209.032.493	0,015	0,005
KBLM	2016	0,0325	244.138.597.496	0,025	0,007
KBLM	2017	0,0688	682.650.826.458	0,162	-0,093
SCCO	2014	0,0781	295.398.107.771	0,127	-0,049
SCCO	2015	0,0961	317.988.081.159	0,076	0,021
SCCO	2016	0,1921	322.517.672.904	0,093	0,099
SCCO	2017	0,1101	1.687.349.407.527	0,269	-0,159
CEKA	2014	0,0383	221.559.766.343	0,207	-0,169
CEKA	2015	0,0830	221.003.080.305	0,042	0,041
CEKA	2016	0,1681	215.976.492.549	0,217	-0,049
CEKA	2017	0,0753	212.312.805.803	0,008	0,067
DLTA	2014	0,3322	113.596.416.000	0,481	-0,149
DLTA	2015	0,1936	105.314.440.000	0,144	0,049
DLTA	2016	0,2451	96.275.498.000	0,242	0,003

DLTA	2017	0,2336	89.978.944.000	0,184	0,050
ICBP	2014	0,1190	9.212.098.000.000	0,063	0,056
ICBP	2015	0,1173	6.555.660.000.000	0,103	0,014
ICBP	2016	0,1367	7.114.288.000.000	0,109	0,028
ICBP	2017	0,1226	8.120.254.000.000	0,075	0,047
INDF	2014	0,0564	22.011.488.000.000	0,012	0,044
INDF	2015	0,0432	25.096.342.000.000	0,047	-0,004
INDF	2016	0,0574	25.701.913.000.000	0,046	0,012
INDF	2017	0,0626	29.787.303.000.000	0,058	0,005
MLBI	2014	0,4460	1.315.305.000.000	0,410	0,036
MLBI	2015	0,2227	1.266.072.000.000	0,053	0,169
MLBI	2016	0,4675	1.278.015.000.000	0,358	0,109
MLBI	2017	0,5811	1.364.086.000.000	0,598	-0,017
MYOR	2014	0,0425	3.585.011.717.083	0,183	-0,141
MYOR	2015	0,1231	3.770.695.841.693	0,029	0,094
MYOR	2016	0,1224	3.859.420.029.792	0,195	-0,073
MYOR	2017	0,1262	3.988.757.428.380	0,163	-0,037
ROTI	2014	0,1035	1.679.981.658.119	0,035	0,068
ROTI	2015	0,1263	1.821.378.205.498	0,020	0,106
ROTI	2016	0,1034	1.842.722.492.525	0,075	0,028
ROTI	2017	0,0464	1.993.663.314.016	-0,011	0,057
SKLT	2014	0,0546	135.210.633.301	0,042	0,013
SKLT	2015	0,0605	148.556.690.479	0,045	0,016

SKLT	2016	0,0547	299.674.475.232	0,130	-0,075
SKLT	2017	0,4043	311.810.228.981	0,458	-0,054
ULTJ	2014	0,1008	1.003.229.206.363	0,166	-0,065
ULTJ	2015	0,1793	1.160.712.905.883	0,141	0,039
ULTJ	2016	0,0058	1.042.072.476.333	-0,005	0,011
ULTJ	2017	0,1679	1.336.398.000.000	0,093	0,075
SKBM	2014	0,1791	250.714.045.211	0,272	-0,093
SKBM	2015	0,0618	393.331.492.683	0,050	0,012
SKBM	2016	0,0295	436.018.707.335	0,121	-0,092
SKBM	2017	0,0258	485.558.490.029	0,163	-0,137
GGRP	2014	0,1063	18.973.272.000.000	0,190	-0,083
GGRP	2015	0,1108	20.106.488.000.000	0,177	-0,066
GGRP	2016	0,1051	20.498.950.000.000	0,111	-0,006
GGRP	2017	0,1232	21.408.575.000.000	0,126	-0,003
HMSP	2014	0,3715	5.919.600.000.000	0,342	0,029
HMSP	2015	0,3652	6.281.176.000.000	0,707	-0,342
HMSP	2016	0,3358	6.895.483.000.000	0,305	0,031
HMSP	2017	0,2981	6.890.750.000.000	0,238	0,060
WIIM	2014	0,0916	309.830.060.177	0,155	-0,063
WIIM	2015	0,0983	331.748.299.750	0,156	-0,058
WIIM	2016	0,0792	330.448.090.705	0,066	0,013
WIIM	2017	0,0300	312.881.022.672	-0,074	0,104
DVLA	2014	0,0680	267.039.943.000	0,056	0,012

DVLA	2015	0,0873	258.265.183.000	0,007	0,081
DVLA	2016	0,1105	404.599.316.000	0,094	0,017
DVLA	2017	0,1060	395.989.095.000	0,069	0,037
KAEF	2014	0,0957	557.939.412.570	0,082	0,014
KAEF	2015	0,0852	1.173.743.010.624	0,118	-0,032
KAEF	2016	0,0839	1.547.985.137.514	0,114	-0,030
KAEF	2017	0,0719	1.687.785.385.991	0,155	-0,083
KLBF	2014	0,1875	3.404.457.131.056	0,179	0,008
KLBF	2015	0,1656	3.938.494.051.483	0,144	0,022
KLBF	2016	0,1716	4.555.756.101.580	0,196	-0,024
KLBF	2017	0,1611	1.687.785.385.991	0,202	-0,041
MERK	2014	0,2604	81.384.920.000	0,197	0,063
MERK	2015	0,2077	110.784.138.000	0,186	0,022
MERK	2016	0,2399	129.991.953.000	0,417	-0,177
MERK	2017	0,2096	177.729.098.000	0,236	-0,027
PYFA	2014	0,0152	91.716.051.981	0,038	-0,023
PYFA	2015	0,0179	84.152.132.186	-0,039	0,057
PYFA	2016	0,0322	79.954.782.788	0,038	-0,006
PYFA	2017	0,0427	75.929.987.318	-0,025	0,068
TSPC	2014	0,1080	1.552.389.853.202	0,135	-0,027
TSPC	2015	0,1059	1.616.562.460.878	0,075	0,031
TSPC	2016	0,0868	1.806.744.212.273	0,103	-0,016
TSPC	2017	0,0846	1.984.179.208.981	0,096	-0,012

TCID	2014	0,1189	171.282.000.000	0,173	-0,054
TCID	2015	0,2938	284.380.000.000	0,540	-0,246
TCID	2016	0,0778	374.177.000.000	0,042	0,036
TCID	2017	0,0820	964.642.806.296	0,012	0,070
ADES	2014	0,0703	923.951.560.313	-0,078	0,148
ADES	2015	0,0650	902.694.745.887	0,096	-0,031
ADES	2016	0,0857	935.344.860.312	0,004	0,081
ADES	2017	0,0498	964.642.806.296	0,008	0,041



Lampiran V

Data Hasil Perhitungan Kinerja Perusahaan.

KODE PERUSAHAAN	TAHUN	TOTAL ASET	LABA SESUDAH PAJAK	LABA SESUDAH PAJAK /TOTAL ASET (ROA)*100%
INTP	2014	28.848.973.000.000	5.274.009.000.000	18,28
INTP	2015	27.638.360.000.000	4.356.661.000.000	15,76
INTP	2016	30.150.580.000.000	3.870.319.000.000	12,84
INTP	2017	28.863.676.000.000	1.859.818.000.000	6,44
SMBR	2014	2.926.360.857.000	328.336.316.000	11,22
SMBR	2015	3.268.667.933.000	354.180.062.000	10,84
SMBR	2016	4.368.876.996.000	259.090.525.000	5,93
SMBR	2017	5.060.337.247.000	146.648.432.000	2,90
SMGR	2014	34.314.666.027.000	5.587.345.791.000	16,28
SMGR	2015	38.153.118.932.000	4.662.164.336.000	12,22
SMGR	2016	44.226.895.982.000	4.388.343.884.000	9,92
SMGR	2017	48.963.502.966.000	1.707.594.128.000	3,49
AMFG	2014	3.918.391.000.000	458.635.000.000	11,70
AMFG	2015	4.270.275.000.000	323.503.000.000	7,58
AMFG	2016	5.504.890.000.000	260.444.000.000	4,73
AMFG	2017	6.267.816.000.000	38.569.000.000	0,62
ARNA	2014	1.259.175.442.875	261.651.053.219	20,78
ARNA	2015	1.430.779.475.454	71.209.943.348	4,98

ARNA	2016	1.543.216.299.146	88.771.061.003	5,75
ARNA	2017	1.601.346.561.573	118.231.212.160	7,38
INAI	2014	897.281.657.710	22.058.700.759	2,46
INAI	2015	1.330.259.296.537	28.615.673.167	2,15
INAI	2016	1.339.032.413.455	35.552.975.244	2,66
INAI	2017	1.213.916.545.120	38.651.704.520	3,18
LION	2014	600.102.716.315	49.001.630.102	8,17
LION	2015	639.330.150.373	49.472.226.776	7,74
LION	2016	685.812.995.987	36.809.997.000	5,37
LION	2017	681.937.947.736	2.510.394.846	0,37
LMSH	2014	139.915.598.255	7.403.115.436	5,29
LMSH	2015	133.782.751.041	808.326.453	0,60
LMSH	2016	162.828.169.250	5.355.091.978	3,29
LMSH	2017	161.163.426.840	13.265.533.955	8,23
DPNS	2014	268.877.322.944	15.277.156.523	5,68
DPNS	2015	274.483.110.371	9.859.176.172	3,59
DPNS	2016	296.129.565.784	10.009.391.103	3,38
DPNS	2017	308.491.173.960	5.963.420.071	1,93
BUDI	2014	2.476.982.000.000	28.499.000.000	1,15
BUDI	2015	3.265.953.000.000	21.072.000.000	0,65
BUDI	2016	2.931.807.000.000	38.624.000.000	1,32
BUDI	2017	2.939.456.000.000	45.691.000.000	1,55
EKAD	2014	411.348.790.570	41.780.645.609	10,16

EKAD	2015	389.691.595.500	30.401.400.924	7,80
EKAD	2016	702.508.630.708	90.685.821.350	12,91
EKAD	2017	796.767.646.172	76.195.665.729	9,56
INCI	2014	147.992.617.351	11.028.221.012	7,45
INCI	2015	169.546.066.314	16.960.660.023	10,00
INCI	2016	269.351.381.344	9.988.836.259	3,71
INCI	2017	303.788.390.330	16.577.757.960	5,46
SRSN	2014	463.347.124.000	14.456.260.000	3,12
SRSN	2015	574.073.314.000	15.504.788.000	2,70
SRSN	2016	717.149.704.000	11.056.051.000	1,54
SRSN	2017	652.726.454.000	17.698.567.000	2,71
AKPI	2014	2.227.042.590	34.690.704.000	1557,70
AKPI	2015	2.883.143.132	27.644.714.000	958,84
AKPI	2016	2.615.909.190	52.393.857.000	2002,89
AKPI	2017	2.745.325.833	13.333.970.000	485,70
IGAR	2014	349.894.783.575	54.898.874.758	15,69
IGAR	2015	383.936.040.590	51.416.184.307	13,39
IGAR	2016	439.465.673.296	69.305.629.795	15,77
IGAR	2017	513.022.591.574	72.376.683.136	14,11
TRST	2014	3.261.285.495.052	30.084.477.143	0,92
TRST	2015	3.357.359.499.954	25.314.103.403	0,75
TRST	2016	3.290.596.224.286	33.794.866.940	1,03
TRST	2017	3.332.905.936.010	38.199.681.742	1,15

TALF	2014	431.533.296.503	57.653.819.954	13,36
TALF	2015	434.210.376.664	33.717.725.980	7,77
TALF	2016	881.673.021.959	30.137.707.324	3,42
TALF	2017	921.240.988.517	21.465.836.784	2,33
CPIN	2014	20.862.439.000.000	1.746.644.000.000	8,37
CPIN	2015	24.684.915.000.000	1.850.392.000.000	7,50
CPIN	2016	24.204.994.000.000	2.225.402.000.000	9,19
CPIN	2017	24.522.593.000.000	2.496.787.000.000	10,18
JPFA	2014	15.730.435.000.000	371.288.000.000	2,36
JPFA	2015	17.159.466.000.000	524.484.000.000	3,06
JPFA	2016	19.251.026.000.000	2.171.608.000.000	11,28
JPFA	2017	21.088.870.000.000	1.107.810.000.000	5,25
ALDO	2014	356.814.265.668	20.364.356.460	5,71
ALDO	2015	366.010.819.198	24.085.227.893	6,58
ALDO	2016	410.330.576.602	25.161.063.609	6,13
ALDO	2017	498.701.656.995	28.234.922.754	5,66
ASII	2014	236.029.000.000.000	22.125.000.000.000	9,37
ASII	2015	245.435.000.000.000	15.613.000.000.000	6,36
ASII	2016	261.855.000.000.000	18.302.000.000.000	6,99
ASII	2017	295.646.000.000.000	23.165.000.000.000	7,84
AUTO	2014	14.380.926.000.000	956.409.000.000	6,65
AUTO	2015	14.339.110.000.000	322.701.000.000	2,25
AUTO	2016	14.612.274.000.000	483.421.000.000	3,31

AUTO	2017	14.762.309.000.000	547.781.000.000	3,71
INDS	2014	2.282.666.078.493	127.657.349.869	5,59
INDS	2015	2.553.928.346.219	1.933.819.152	0,08
INDS	2016	2.477.272.502.538	49.556.367.334	2,00
INDS	2017	2.434.617.337.849	113.639.539.901	4,67
NIPS	2014	1.206.854.399.000	50.134.988.000	4,15
NIPS	2015	1.547.720.090.000	30.671.339.000	1,98
NIPS	2016	1.777.956.390.000	65.683.138.000	3,69
NIPS	2017	1.897.962.447.000	44.110.825.000	2,32
SMSM	2014	1.749.395.000.000	420.436.000.000	24,03
SMSM	2015	2.220.108.000.000	461.307.000.000	20,78
SMSM	2016	2.254.740.000.000	502.192.000.000	22,27
SMSM	2017	2.443.341.000.000	563.302.000.000	23,05
RICY	2014	1.170.752.424.106	15.111.531.641	1,29
RICY	2015	1.198.193.867.892	13.465.713.464	1,12
RICY	2016	1.288.683.925.066	14.033.426.519	1,09
RICY	2017	1.374.444.788.282	16.558.562.698	1,20
TRIS	2014	523.900.642.605	35.472.003.143	6,77
TRIS	2015	574.346.433.075	37.448.445.764	6,52
TRIS	2016	639.701.164.511	25.213.015.324	3,94
TRIS	2017	544.968.319.987	14.198.889.550	2,61
STAR	2014	775.917.827.931	348.916.778.000	44,97
STAR	2015	729.020.553.284	306.885.570.000	42,10

STAR	2016	690.187.353.961	462.555.306.000	67,02
STAR	2017	614.705.038.056	594.726.798.000	96,75
JECC	2014	1.062.476.023.000	23.844.710.000	2,24
JECC	2015	1.358.464.081.000	2.464.669.000	0,18
JECC	2016	1.587.210.576.000	132.423.161.000	8,34
JECC	2017	1.927.985.356.000	83.355.374.000	4,32
KBLI	2014	1.337.351.473.763	70.080.135.740	5,24
KBLI	2015	1.551.799.840.976	115.371.098.970	7,43
KBLI	2016	1.871.422.416.044	334.338.838.592	17,87
KBLI	2017	3.013.760.616.985	358.974.051.474	11,91
KBLM	2014	647.696.854.298	20.623.713.329	3,18
KBLM	2015	654.385.717.061	12.760.365.612	1,95
KBLM	2016	639.091.366.917	21.245.022.916	3,32
KBLM	2017	1.235.198.847.468	43.994.949.645	3,56
SCCO	2014	1.235.198.847.468	137.618.900.727	11,14
SCCO	2015	1.773.144.328.632	159.119.646.125	8,97
SCCO	2016	2.449.935.491.586	340.593.630.534	13,90
SCCO	2017	4.014.244.589.706	269.730.298.809	6,72
CEKA	2014	1.284.150.037.341	41.001.414.954	3,19
CEKA	2015	1.485.826.210.015	106.549.446.980	7,17
CEKA	2016	1.425.964.152.418	249.697.013.626	17,51
CEKA	2017	1.392.636.444.501	107.420.886.839	7,71
DLTA	2014	991.947.134.000	288.073.432.000	29,04

DLTA	2015	1.038.321.916.000	192.045.199.000	18,50
DLTA	2016	1.197.796.650.000	254.509.268.000	21,25
DLTA	2017	1.340.842.765.000	279.772.635.000	20,87
ICBP	2014	24.910.211.000.000	2.531.681.000.000	10,16
ICBP	2015	26.560.624.000.000	2.923.148.000.000	11,01
ICBP	2016	28.901.948.000.000	3.631.301.000.000	12,56
ICBP	2017	31.619.514.000.000	3.543.173.000.000	11,21
INDF	2014	85.938.885.000.000	4.401.080.000.000	5,12
INDF	2015	91.831.526.000.000	3.709.501.000.000	4,04
INDF	2016	82.174.515.000.000	5.266.906.000.000	6,41
INDF	2017	87.939.488.000.000	5.145.063.000.000	5,85
MLBI	2014	2.231.051.000.000	794.883.000.000	35,63
MLBI	2015	2.100.853.000.000	496.909.000.000	23,65
MLBI	2016	2.275.038.000.000	982.129.000.000	43,17
MLBI	2017	2.510.078.000.000	1.322.067.000.000	52,67
MYOR	2014	10.291.108.029.334	412.354.911.082	4,01
MYOR	2015	11.342.715.686.221	1.266.519.320.600	11,17
MYOR	2016	12.922.421.859.142	1.388.676.127.665	10,75
MYOR	2017	14.915.849.800.251	1.630.953.830.893	10,93
ROTI	2014	2.141.894.276.216	188.577.521.074	8,80
ROTI	2015	2.706.323.637.034	270.538.700.440	10,00
ROTI	2016	2.919.640.858.718	279.777.368.831	9,58
ROTI	2017	4.559.573.709.411	135.364.021.139	2,97

SKLT	2014	331.574.891.637	16.480.714.984	4,97
SKLT	2015	377.110.748.359	20.066.791.849	5,32
SKLT	2016	568.239.939.951	20.646.121.074	3,63
SKLT	2017	636.284.210.210	229.720.715.348	36,10
ULTJ	2014	2.917.083.567.355	283.360.914.211	9,71
ULTJ	2015	3.539.995.910.248	523.100.215.029	14,78
ULTJ	2016	4.239.199.641.365	20.646.121.074	0,49
ULTJ	2017	5.186.940.000.000	711.681.000.000	13,72
SKBM	2014	649.534.031.113	89.115.994.107	13,72
SKBM	2015	764.484.248.710	40.150.568.621	5,25
SKBM	2016	1.001.657.012.004	22.545.456.050	2,25
SKBM	2017	1.623.027.475.045	25.880.464.791	1,59
GGRP	2014	58.220.600.000.000	5.395.293.000.000	9,27
GGRP	2015	63.505.413.000.000	6.452.834.000.000	10,16
GGRP	2016	62.951.634.000.000	6.672.682.000.000	10,60
GGRP	2017	66.759.930.000.000	7.755.347.000.000	11,62
HMSP	2014	28.380.630.000.000	10.181.083.000.000	35,87
HMSP	2015	38.010.724.000.000	10.363.308.000.000	27,26
HMSP	2016	42.508.277.000.000	12.762.229.000.000	30,02
HMSP	2017	43.141.063.000.000	12.670.534.000.000	29,37
WIIM	2014	1.332.907.675.785	112.541.532.719	8,44
WIIM	2015	1.342.700.045.391	131.081.111.587	9,76
WIIM	2016	1.353.634.132.275	106.290.306.668	7,85

WIIM	2017	1.225.712.093.041	40.589.790.851	3,31
DVLA	2014	1.236.247.525.000	80.929.476.000	6,55
DVLA	2015	1.376.278.237.000	107.894.430.000	7,84
DVLA	2016	1.531.365.558.000	152.083.400.000	9,93
DVLA	2017	1.640.886.147.000	162.249.293.000	9,89
KAEF	2014	2.968.184.626.297	236.531.070.864	7,97
KAEF	2015	3.236.224.076.311	252.972.506.074	7,82
KAEF	2016	4.612.562.541.064	271.597.947.663	5,89
KAEF	2017	6.096.148.972.533	331.707.917.461	5,44
KLBF	2014	12.425.032.367.729	2.121.090.581.630	17,07
KLBF	2015	13.696.417.381.439	2.057.694.281.873	15,02
KLBF	2016	15.226.009.210.657	2.350.884.933.551	15,44
KLBF	2017	16.616.239.416.335	2.453.251.410.604	14,76
MERK	2014	716.599.526.000	181.472.234.000	25,32
MERK	2015	641.646.818.000	148.818.963.000	23,19
MERK	2016	743.934.894.000	153.929.187.000	20,69
MERK	2017	847.006.544.000	155.964.972.000	18,41
PYFA	2014	172.736.624.689	2.657.665.405	1,54
PYFA	2015	159.951.537.229	3.087.104.465	1,93
PYFA	2016	167.062.795.608	5.146.317.041	3,08
PYFA	2017	159.563.931.041	7.127.402.168	4,47
TSPC	2014	5.592.730.492.960	584.293.062.124	10,45
TSPC	2015	6.284.729.099.203	592.218.651.807	9,42

TSPC	2016	6.585.807.349.438	545.493.536.262	8,28
TSPC	2017	7.434.900.309.021	557.339.581.996	7,50
TCID	2014	1.853.235.343.636	174.314.394.101	9,41
TCID	2015	2.082.096.848.703	544.474.278.014	26,15
TCID	2016	2.185.101.038.101	162.059.596.347	7,42
TCID	2017	2.361.807.189.430	179.126.382.068	7,58
ADES	2014	504.865.000.000	31.021.000.000	6,14
ADES	2015	653.224.000.000	32.839.000.000	5,03
ADES	2016	767.479.000.000	55.951.000.000	7,29
ADES	2017	840.236.000.000	38.242.000.000	4,55



Lampiran VI

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kualitas Auditor	166	.00	1.00	.3614	.48187
Ukuran Perusahaan	166	256195.00	333202.00	285949.6687	17824.01796
Manajemen Laba	166	8039766.00	2446415130.00	484149979.4096	428464943.25430
Kinerja Perusahaan	166	8.00	1628.00	624.0843	373.75102
Valid N (listwise)	166				

Hasil Uji Analisis Regresi Linear Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	95,0% Confidence Interval for B		Collinearity Statistics	
	B	Std. Error				Lower Bound	Upper Bound	Tolerance	VIF
	1 (Constant)	-534.330	510.155				-1.047	.296	-1541.741
Kualitas Auditor	265.276	66.725	.342	3.976	.000	133.512	397.040	.656	1.525
Ukuran Perusahaan	.004	.002	.175	2.026	.044	.000	.007	.649	1.541
Manajemen Laba	2.549E-8	.000	.029	.412	.681	.000	.000	.965	1.036

a. Dependent Variable: Kinerja Perusahaan

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Standardized Residual
N		166
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.99086739
Most Extreme Differences	Absolute	.063
	Positive	.063
	Negative	-.036
Test Statistic		.063
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

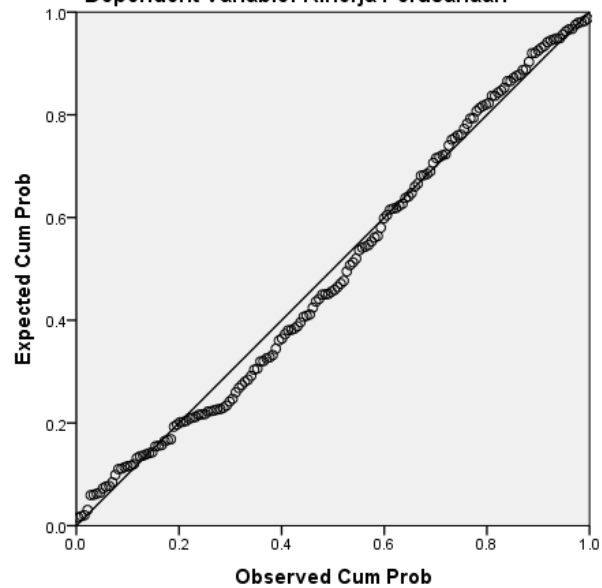
c. Lilliefors Significance Correction.

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

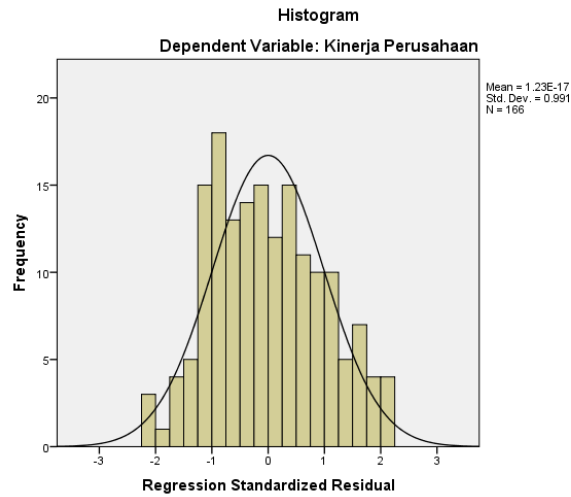
Hasil Uji Normalitas Menggunakan Grafik P-Plot

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kinerja Perusahaan



Histogram Normalitas



Hasil Uji Multikolinearitas

Coefficient

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	Kualitas Auditor	.656	1.525
	Ukuran Perusahaan	.649	1.541
	Manajemen Laba	.965	1.036

a. Dependent Variable: Kinerja Perusahaan

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.462 ^a	.214	.199	334.45626	1.256

a. Predictors: (Constant), Manajemen Laba, Kualitas Auditor, Ukuran Perusahaan

b. Dependent Variable: Kinerja Perusahaan

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.462 ^a	.214	.199	334.45626

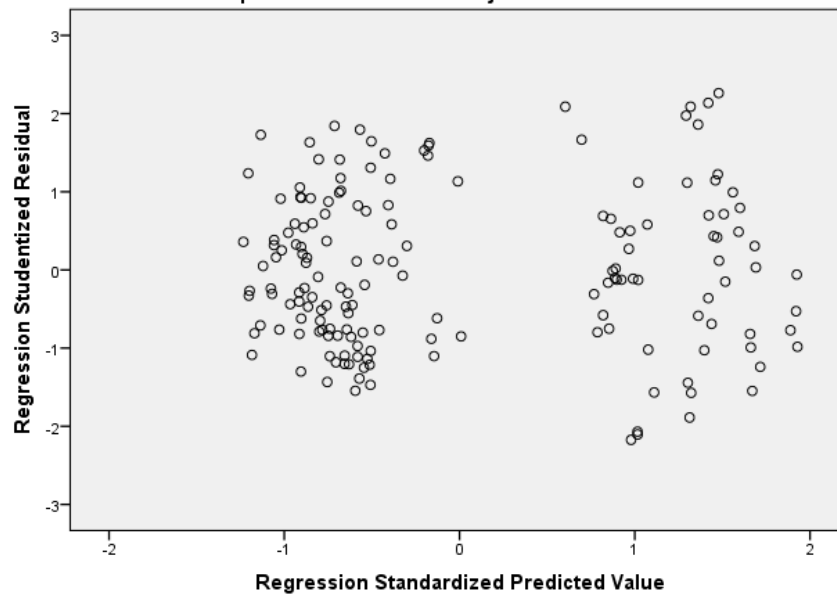
a. Predictors: (Constant), Manajemen Laba, Kualitas Auditor, Ukuran Perusahaan

b. Dependent Variable: Kinerja Perusahaan

Hasil Uji Heterokedastisitas

Scatterplot

Dependent Variable: Kinerja Perusahaan



Hasil Uji t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-534.330	510.155		-1.047	.296
	Kualitas Auditor	265.276	66.725	.342	3.976	.000
	Ukuran Perusahaan	.004	.002	.175	2.026	.044
	Manajemen Laba	2.549E-8	.000	.029	.412	.681

a. Dependent Variable: Kinerja Perusahaan

