

## LAMPIRAN – LAMPIRAN

### Lampiran 1 Daftar Perusahaan

No	Kode	Nama Perusahaan
1	AGII	Aneka Gas Industri Tbk.
2	AKPI	Argha Karya Prima Industry Tbk
3	ALDO	Alkindo Naratama Tbk.
4	ALKA	Alakasa Industrindo Tbk
5	BEBS	Berkah Beton Sadaya Tbk.
6	BMSR	Bintang Mitra Semestaraya Tbk
7	CITA	Cita Mineral Investindo Tbk.
8	CLPI	Colorpak Indonesia Tbk.
9	DPNS	Duta Pertiwi Nusantara Tbk.
10	EKAD	Ekadharna International Tbk.
11	EPAC	Megalestari Epack Sentosaraya
12	ESIP	Sinergi Inti Plastindo Tbk.
13	FASW	Fajar Surya Wisesa Tbk.
14	IFII	Indonesia Fibreboard Industry
15	IFSH	Ifishdeco Tbk.
16	IGAR	Champion Pacific Indonesia Tbk
17	INAI	Indal Aluminium Industry Tbk.
18	INTP	Indocement Tunggal Prakarsa Tb
19	ISSP	Steel Pipe Industry of Indones
20	KAYU	Darmi Bersaudara Tbk.
21	KDSI	Kedawung Setia Industrial Tbk.
22	KMTR	Kirana Megatara Tbk.
23	LTLS	Lautan Luas Tbk.
24	MDKI	Emdeki Utama Tbk.
25	MOLI	Madusari Murni Indah Tbk.
26	NICL	PAM Mineral Tbk.
27	OPMS	Optima Prima Metal Sinergi Tbk
28	PBID	Panca Budi Idaman Tbk.
29	SAMF	Saraswanti Anugerah Makmur Tbk
30	SMBR	Semen Baturaja (Persero) Tbk.
31	SMCB	Solusi Bangun Indonesia Tbk.
32	SMGR	Semen Indonesia (Persero) Tbk.
33	SMKL	Satyamitra Kemas Lestari Tbk.
34	SPMA	Suparma Tbk.

35	SRSN	Indo Acidatama Tbk
36	SWAT	Sriwahana Adityakarta Tbk.
37	TALF	Tunas Alfin Tbk.
38	TRST	Trias Sentosa Tbk.
39	WTON	Wijaya Karya Beton Tbk.
40	YPAS	Yanaprima Hastapersada Tbk
41	ZINC	Kapuas Prima Coal Tbk.
42	ACES	Ace Hardware Indonesia Tbk.
43	BAYU	Bayu Buana Tbk
44	BOGA	Bintang Oto Global Tbk.
45	BOLA	Bali Bintang Sejahtera Tbk.
46	CBMF	Cahaya Bintang Medan Tbk.
47	CINT	Chitose Internasional Tbk.
48	CSAP	Catur Sentosa Adiprana Tbk.
49	ERAA	Erajaya Swasembada Tbk.
50	ESTA	Esta Multi Usaha Tbk.
51	GEMA	Gema Grahasarana Tbk.
52	GJTL	Gajah Tunggal Tbk.
53	HRTA	Hartadinata Abadi Tbk.
54	INDS	Indospring Tbk.
55	KPIG	MNC Land Tbk.
56	LPIN	Multi Prima Sejahtera Tbk
57	MGLV	Panca Anugrah Wisesa Tbk.
58	MNCN	Media Nusantara Citra Tbk.
59	MPMX	Mitra Pinasthika Mustika Tbk.
60	MSIN	MNC Studios International Tbk.
61	NATO	Surya Permata Andalan Tbk.
62	PMJS	Putra Mandiri Jembar Tbk.
63	SCMA	Surya Citra Media Tbk.
64	SLIS	Gaya Abadi Sempurna Tbk.
65	SMSM	Selamat Sempurna Tbk.
66	TOYS	Sunindo Adipersada Tbk.
67	TURI	Tunas Ridean Tbk.
68	UFOE	Damai Sejahtera Abadi Tbk.
69	WIFI	Solusi Sinergi Digital Tbk.
70	WOOD	Integra Indocabinet Tbk.
71	AALI	Astra Agro Lestari Tbk.
72	ADES	Akasha Wira International Tbk.
73	AISA	FKS Food Sejahtera Tbk.

74	AMRT	Sumber Alfaria Trijaya Tbk.
75	BISI	BISI International Tbk.
76	BUDI	Budi Starch & Sweetener Tbk.
77	CEKA	Wilmar Cahaya Indonesia Tbk.
78	CLEO	Sariguna Primatirta Tbk.
79	CPRO	Central Proteina Prima Tbk.
80	CSRA	Cisadane Sawit Raya Tbk.
81	DLTA	Delta Djakarta Tbk.
82	DMND	Diamond Food Indonesia Tbk.
83	DSNG	Dharma Satya Nusantara Tbk.
84	ENZO	Morenzo Abadi Perkasa Tbk.
85	EPMT	Enseval Putera Megatrading Tbk
86	FLMC	Falmaco Nonwoven Industri Tbk.
87	GGRM	Gudang Garam Tbk.
88	GOOD	Garudafood Putra Putri Jaya Tb
89	HMSP	H.M. Sampoerna Tbk.
90	HOKI	Buyung Poetra Sembada Tbk.
91	ICBP	Indofood CBP Sukses Makmur Tbk
92	INDF	Indofood Sukses Makmur Tbk.
93	ITIC	Indonesian Tobacco Tbk.
94	JPFA	Japfa Comfeed Indonesia Tbk.
95	KEJU	Mulia Boga Raya Tbk.
96	KINO	Kino Indonesia Tbk.
97	KMDS	Kurniamitra Duta Sentosa Tbk.
98	LSIP	PP London Sumatra Indonesia Tb
99	MIDI	Midi Utama Indonesia Tbk.
100	MLBI	Multi Bintang Indonesia Tbk.
101	MYOR	Mayora Indah Tbk.
102	PALM	Provident Agro Tbk.
103	PSGO	Palma Serasih Tbk.
104	RANC	Supra Boga Lestari Tbk.
105	ROTI	Nippon Indosari Corpindo Tbk.
106	SDPC	Millennium Pharmacon Internati
107	SIMP	Salim Ivomas Pratama Tbk.
108	SIPD	Sreeya Sewu Indonesia Tbk.
109	SKBM	Sekar Bumi Tbk.
110	SMAR	Smart Tbk.
111	SSMS	Sawit Sumbermas Sarana Tbk.
112	STTP	Siantar Top Tbk.

113	TAPG	Triputra Agro Persada Tbk.
114	TBLA	Tunas Baru Lampung Tbk.
115	TGKA	Tigaraksa Satria Tbk.
116	UCID	Uni-Charm Indonesia Tbk.
117	ULTJ	Ultra Jaya Milk Industry & Tra
118	UNVR	Unilever Indonesia Tbk.
119	VICI	Victoria Care Indonesia Tbk.
120	WMUU	Widodo Makmur Unggas Tbk.
121	AKRA	AKR Corporindo Tbk.
122	BESS	Batulicin Nusantara Maritim Tb
123	DWGL	Dwi Guna Laksana Tbk.
124	ELSA	Elnusa Tbk.
125	ETWA	Eterindo Wahanatama Tbk
126	FIRE	Alfa Energi Investama Tbk.
127	JSKY	Sky Energy Indonesia Tbk.
128	KOPI	Mitra Energi Persada Tbk.
129	PKPK	Perdana Karya Perkasa Tbk
130	PTBA	Bukit Asam Tbk.
131	RUIS	Radiant Utama Interinsco Tbk.
132	TCPI	Transcoal Pacific Tbk.
133	WOWS	Ginting Jaya Energi Tbk.
134	CARE	Metro Healthcare Indonesia Tbk
135	DGNS	Diagnos Laboratorium Utama Tbk
136	DVLA	Darya-Varia Laboratoria Tbk.
137	INAF	Indofarma Tbk.
138	IRRA	Itama Ranoraya Tbk.
139	KAEF	Kimia Farma Tbk.
140	KLBF	Kalbe Farma Tbk.
141	MERK	Merck Tbk.
142	MIKA	Mitra Keluarga Karyasehat Tbk.
143	PEHA	Phapros Tbk.
144	PRDA	Prodia Widyahusada Tbk.
145	PYFA	Pyridam Farma Tbk
146	SCPI	Organon Pharma Indonesia Tbk.
147	SIDO	Industri Jamu dan Farmasi Sido
148	SILO	Siloam International Hospitals
149	SOHO	Soho Global Health Tbk.
150	TSPC	Tempo Scan Pacific Tbk.
151	APII	Arita Prima Indonesia Tbk.

152	ARNA	Arwana Citramulia Tbk.
153	ASGR	Astra Graphia Tbk.
154	ASII	Astra International Tbk.
155	BHIT	MNC Investama Tbk.
156	BMTR	Global Mediacom Tbk.
157	CAKK	Cahayaputra Asa Keramik Tbk.
158	CCSI	Communication Cable Systems In
159	HOPE	Harapan Duta Pertiwi Tbk.
160	ICON	Island Concepts Indonesia Tbk.
161	IMPC	Impack Pratama Industri Tbk.
162	INDX	Tanah Laut Tbk
163	JECC	Jembo Cable Company Tbk.
164	JTPE	Jasuindo Tiga Perkasa Tbk.
165	KBLM	Kabelindo Murni Tbk.
166	KOIN	Kokoh Inti Arebama Tbk
167	KONI	Perdana Bangun Pusaka Tbk
168	MFMI	Multifiling Mitra Indonesia Tb
169	MLIA	Mulia Industrindo Tbk
170	MLPL	Multipolar Tbk.
171	SCCO	Supreme Cable Manufacturing &
172	SKRN	Superkrane Mitra Utama Tbk.
173	SOSS	Shield On Service Tbk.
174	SPTO	Surya Pertiwi Tbk.
175	TIRA	Tira Austenite Tbk
176	UNTR	United Tractors Tbk.
177	VOKS	Voksel Electric Tbk.
178	ADHI	Adhi Karya (Persero) Tbk.
179	BUKK	Bukaka Teknik Utama Tbk.
180	CMNP	Citra Marga Nusaphala Persada
181	GHON	Gihon Telekomunikasi Indonesia
182	GOLD	Visi Telekomunikasi Infrastruk
183	IBST	Inti Bangun Sejahtera Tbk.
184	IPCM	Jasa Armada Indonesia Tbk.
185	JKON	Jaya Konstruksi Manggala Prata
186	LCKM	LCK Global Kedaton Tbk.
187	LINK	Link Net Tbk.
188	META	Nusantara Infrastructure Tbk.
189	NRCA	Nusa Raya Cipta Tbk.
190	PBSA	Paramita Bangun Sarana Tbk.

191	PPRE	PP Presisi Tbk.
192	PTDU	Djasa Ubersakti Tbk.
193	PTPP	PP (Persero) Tbk.
194	SUPR	Solusi Tunas Pratama Tbk.
195	TBIG	Tower Bersama Infrastructure T
196	TGRA	Terregra Asia Energy Tbk.
197	TLKM	Telkom Indonesia (Persero) Tbk
198	TOTL	Total Bangun Persada Tbk.
199	TOWR	Sarana Menara Nusantara Tbk.
200	WEGE	Wijaya Karya Bangunan Gedung T
201	WIKA	Wijaya Karya (Persero) Tbk.
202	AMAN	Makmur Berkah Amanda Tbk.
203	APLN	Agung Podomoro Land Tbk.
204	ARMY	Armidian Karyatama Tbk.
205	ATAP	Trimitra Prawara Goldland Tbk.
206	BCIP	Bumi Citra Permai Tbk.
207	BIPP	Bhuwanatala Indah Permai Tbk.
208	BSDE	Bumi Serpong Damai Tbk.
209	CITY	Natura City Developments Tbk.
210	CSIS	Cahayasakti Investindo Sukses
211	CTRA	Ciputra Development Tbk.
212	DILD	Intiland Development Tbk.
213	DUTI	Duta Pertiwi Tbk
214	GPRA	Perdana Gapuraprima Tbk.
215	HOMI	Grand House Mulia Tbk.
216	JRPT	Jaya Real Property Tbk.
217	KBAG	Karya Bersama Anugerah Tbk.
218	KIJA	Kawasan Industri Jababeka Tbk.
219	MKPI	Metropolitan Kentjana Tbk.
220	MPRO	Maha Properti Indonesia Tbk.
221	MTLA	Metropolitan Land Tbk.
222	NIRO	City Retail Developments Tbk.
223	NZIA	Nusantara Almazia Tbk.
224	POLI	Pollux Investasi Internasional
225	POLL	Pollux Properti Indonesia Tbk.
226	PPRO	PP Properti Tbk.
227	PURI	Puri Global Sukses Tbk.
228	PWON	Pakuwon Jati Tbk.
229	RDTX	Roda Vivatex Tbk

230	REAL	Repower Asia Indonesia Tbk.
231	SMDM	Suryamas Dutamakmur Tbk.
232	SMRA	Summarecon Agung Tbk.
233	TRIN	Perintis Trinita Properti Tbk.
234	TRUE	Trinita Dinamik Tbk.
235	URBN	Urban Jakarta Propertindo Tbk.
236	DCII	DCI Indonesia Tbk.
237	DIVA	Distribusi Voucher Nusantara T
238	EMTK	Elang Mahkota Teknologi Tbk.
239	GLVA	Galva Technologies Tbk.
240	HDIT	Hensel Davest Indonesia Tbk.
241	MCAS	M Cash Integrasi Tbk.
242	MLPT	Multipolar Technology Tbk.
243	NFCX	NFC Indonesia Tbk.
244	TECH	Indosterling Technomedia Tbk.
245	TFAS	Telefast Indonesia Tbk.
246	UVCR	Trimegah Karya Pratama Tbk.
247	AKSI	Maming Enam Sembilan Mineral T
248	ASSA	Adi Sarana Armada Tbk.
249	BPTR	Batavia Prosperindo Trans Tbk.
250	HAIS	Hasnur Internasional Shipping
251	HELI	Jaya Trishindo Tbk.
252	JAYA	Armada Berjaya Trans Tbk.
253	NELY	Pelayaran Nelly Dwi Putri Tbk.
254	SAPX	Satria Antarana Prima Tbk.
255	TMAS	Temas Tbk.
256	TRJA	Transkon Jaya Tbk.

## Lampiran 2 Hasil Perhitungan Konservatisme Akuntansi

No	Kode	2020				CONACC
		NI	DEP	CFO	total aset	
1	AGII	99,862,000,000	271,049,000,000	364,251,000,000	7,121,458,000,000	(0.00)
2	AKPI	66,005,547,000	107,260,431,000	241,597,435,000	2,644,267,716,000	0.03
3	ALDO	65,331,041,553	31,731,849,426	119,962,516,014	953,551,967,212	0.02
4	ALKA	6,684,414,000	1,982,187,000	(106,771,696,000)	418,630,902,000	(0.28)
5	BEBS	20,798,126,259	744,458,735	11,357,353,285	406,998,941,725	(0.03)
6	BMSR	1,058,548,060	2,263,181,819	110,080,050,192	706,288,449,539	0.15
7	CITA	649,921,288,710	115,592,375,221	427,162,792,765	4,134,800,442,987	(0.08)
8	CLPI	36,208,015,525	10,187,707,614	81,582,595,214	648,203,498,284	0.05
9	DPNS	2,400,715,154	1,400,210,755	11,665,655,173	317,310,718,779	0.02
10	EKAD	95,929,070,814	24,085,591,477	231,776,954,118	1,081,979,820,386	0.10
11	EPAC	2,920,126,029	14,955,835,635	(6,726,819,051)	367,448,396,337	(0.07)
12	ESIP	1,741,619,395	1,608,395,816	1,435,906,694	77,924,121,640	(0.02)
13	FASW	392,073,381,407	260,041,927,001	629,060,102,033	11,513,044,288,721	(0.00)
14	IFII	73,585,850,462	87,071,937,533	181,770,905,674	1,074,238,575,525	0.02
15	IFSH	23,481,357,082	24,921,501,070	(9,110,462,603)	1,134,528,730,678	(0.05)
16	IGAR	9,412,000,000	9,412,000,000	9,412,000,000	9,412,000,000	(1.00)
17	INAI	3,991,581,552	17,752,369,552	22,851,423,674	139,596,963,457	0.01
18	INTP	1,806,337,000,000	1,402,043,000,000	3,538,011,000,000	27,344,672,000,000	0.01
19	ISSP	175,735,000,000	102,162,000,000	350,479,000,000	6,076,604,000,000	0.01
20	KAYU	379,892,568	438,012,714	(303,639,762)	110,332,632,100	(0.01)
21	KDSI	60,178,290,460	50,296,965,508	92,471,853,714	1,245,707,236,962	(0.01)
22	KMTR	197,498,349,769	105,499,642,233	589,908,176,123	5,127,760,608,990	0.06
23	LTLS	118,196,000,000	143,046,000,000	828,596,000,000	5,524,302,000,000	0.10
24	MDKI	40,085,000,000	13,905,000,000	62,326,000,000	973,684,000,000	0.01
25	MOLI	79,288,256,000	33,259,905,000	(70,614,886,000)	2,279,580,714,000	(0.08)
26	NICL	32,010,038,466	1,233,225,893	25,700,322,570	189,714,865,928	(0.04)
27	OPMS	1,031,801,421	332,804,563	24,174,133,145	99,117,797,294	0.23
28	PBID	373,653,845,000	47,393,105,000	536,058,768,000	2,421,301,079,000	0.05
29	SAMF	117,865,798,906	17,598,515,626	231,452,703,288	1,342,071,492,913	0.07
30	SMBR	10,981,673,000	160,281,679,000	393,019,308,000	5,737,175,560,000	0.04



31	SMCB	650,988,000,000	541,929,000,000	1,000,000,000,000	20,738,125,000,000	(0.01)
32	SMGR	2,674,343,000,000	3,096,236,000,000	7,221,257,000,000	78,006,244,000,000	0.02
33	SMKL	40,451,330,239	54,894,631,443	138,057,616,458	1,672,515,743,467	0.03
34	SPMA	162,524,650,713	93,405,604,177	461,152,765,894	2,316,065,006,133	0.09
35	SRSN	44,152,245,000	15,637,900,000	5,784,321,000	906,846,895,000	(0.06)
36	SWAT	2,145,671,792	28,027,800,455	3,101,856,343	640,935,546,558	(0.04)
37	TALF	18,488,700,221	30,068,499,074	64,823,265,195	1,474,472,516,166	0.01
38	TRST	73,277,742,422	207,972,884,162	321,690,860,465	4,223,302,387,771	0.01
39	WTON	123,147,079,420	219,096,870,976	803,263,880,033	8,509,017,299,594	0.05
40	YPAS	8,334,858,402	13,362,919,187	(4,388,382,088)	275,782,172,710	(0.09)
41	ZINC	29,122,291,312	27,450,285,350	208,905,876,966	362,744,240,649	0.42
42	ACES	731,310,571,351	123,130,684,118	1,538,615,302,164	7,247,063,894,294	0.09
43	BAYU	1,245,008,804	4,227,703,581	97,798,085,539	692,609,391,235	0.13
44	BOGA	9,748,000	13,519,632,415	49,909,000	595,139,000	(22.65)
45	BOLA	24,708,847,228	12,609,884,442	(28,029,578,432)	515,376,748,960	(0.13)
46	CBMF	5,286,152,369	7,306,127,181	(29,101,956,240)	344,228,909,175	(0.12)
47	CINT	249,076,655	12,001,973,730	9,913,859,814	498,020,612,974	(0.00)
48	CSAP	60,817,945,000	209,499,336,000	585,773,390,000	7,616,266,096,000	0.04
49	ERAA	671,172,137,000	132,757,304,000	2,852,705,359,000	11,211,369,042,000	0.18
50	ESTA	1,719,445,744	2,543,603,914	4,968,646,451	74,190,327,576	0.01
51	GEMA	1,599,783,419	16,875,720,964	63,846,407,765	972,015,359,252	0.05
52	GJTL	318,914,000,000	710,649,000,000	2,598,595,000,000	17,781,660,000,000	0.09
53	HRTA	170,679,197,734	11,967,821,813	(646,779,056,291)	2,830,686,417,461	(0.29)
54	INDS	58,751,000	79,588,977,176	308,807,847,299	2,826,260,084,696	0.08
55	KPIG	258,812,539,573	68,274,804,503	(124,971,533,278)	29,427,611,990,774	(0.02)
56	LPIN	6,732,478,855	715,245,647	16,264,824,363	337,792,393,010	0.03
57	MGLV	2,706,438,478	1,054,217,811	(2,260,589,288)	85,425,833,306	(0.07)
58	MNCN	1,801,029,000,000	1,363,025,000,000	3,290,901,000,000	32,261,560,000,000	0.00
59	MPMX	133,572,000,000	316,949,000,000	467,318,000,000	9,209,838,000,000	0.00
60	MSIN	168,876,000,000	23,738,000,000	143,011,000,000	2,306,597,000,000	(0.02)
61	NATO	907,190,475	4,940,043,906	(766,527,353)	808,770,530,038	(0.01)
62	PMJS	68,675,489,105	35,878,519,846	860,851,648,019	3,328,488,940,044	0.23
63	SCMA	1,150,063,239,000	174,873,111,000	1,844,553,753,000	6,766,903,494,000	0.08

64	SLIS	26,496,991,950	4,607,735,131	(14,596,625,034)	383,601,312,705	(0.12)
65	SMSM	539,116,000,000	121,602,000,000	944,369,000,000	3,375,526,000,000,000	0.00
66	TOYS	419,605,009	2,371,330,417	(188,018,341,527)	372,174,373,231	(0.51)
67	TURI	42,664,000,000	291,240,000,000	1,049,847,000,000	5,764,700,000,000	0.12
68	UFOE	9,445,128,541	4,160,484,602	3,631,760,164	318,590,601,307	(0.03)
69	WIFI	924,320,699	23,519,920,158	(17,986,739,739)	510,500,276,432	(0.08)
70	WOOD	314,373,402,229,000	91,526,314,790,000	170,620,167,695,000	5,949,006,786,510,000	(0.04)
71	AALI	893,779,000,000	896,219,000,000	2,322,164,000,000	27,781,231,000,000	0.02
72	ADES	135,789,000,000	43,153,000,000	230,679,000,000	958,791,000,000	0.05
73	AISA	1,204,972,000,000	62,548,000,000	(58,485,000,000)	2,011,557,000,000	(0.66)
74	AMRT	1,088,477,000,000	1,252,512,000,000	6,560,173,000,000	25,970,743,000,000	0.16
75	BISI	275,667,000,000	35,049,000,000	714,412,000,000	2,914,979,000,000	0.14
76	BUDI	67,093,000,000	189,773,000,000	193,682,000,000	2,963,007,000,000	(0.02)
77	CEKA	181,812,593,992	24,478,228,633	171,295,450,196	1,566,673,828,068	(0.02)
78	CLEO	132,772,234,495	81,010,877,731	226,926,314,731	1,310,940,121,622	0.01
79	CPRO	381,422,000,000	44,926,000,000	756,892,000,000	6,326,293,000,000	0.05
80	CSRA	72,366,649,338	39,152,658,591	240,201,830,321	1,398,568,521,297	0.09
81	DLTA	123,465,762,000	16,278,335,000	246,905,899,000	1,225,580,913,000	0.09
82	DMND	205,589,000,000	116,249,000,000	523,739,000,000	5,680,638,000,000	0.04
83	DSNG	478,171,000,000	344,095,000,000	1,094,406,000,000	14,151,383,000,000	0.02
84	ENZO	1,196,922,419	6,868,384,423	(35,479,309,741)	271,189,553,490	(0.16)
85	EPMT	679,870,547,997,000	134,362,098,013,000	980,695,031,727,000	9,211,731,059,218,000	0.02
86	FLMC	7,468,146,446,000	9,635,966,211,000	14,776,887,039,000	117,255,344,737,000	(0.02)
87	GGRM	7,647,729,000,000	2,725,627,000,000	17,477,714,000,000	78,191,409,000,000	0.09
88	GOOD	245,103,761,907,000	292,066,317,975,000	823,166,102,577,000	6,570,969,641,033,000	0.04
89	HMSP	8,581,378,000,000	1,328,205,000,000	11,953,039,000,000	49,674,030,000,000	0.04
90	HOKI	38,038,419,405,000	9,481,351,513,000	78,181,287,748,000	906,924,214,166,000	0.03
91	ICBP	7,418,574,000,000	1,112,392,000,000	9,336,780,000,000	103,588,325,000,000	0.01
92	INDF	8,752,066,000,000	3,075,001,000,000	13,855,497,000,000	163,136,516,000,000	0.01
93	ITIC	6,120,040,212,000	7,837,112,908,000	(23,530,287,434,000)	505,077,168,839,000	(0.07)
94	JPFA	1,221,904,000,000	1,154,999,000,000	4,099,440,000,000	25,951,760,000,000	0.07
95	KEJU	121,000,016,429,000	27,633,488,399,000	212,500,750,913,000	674,806,910,037,000	0.09
96	KINO	113,665,219,638,000	97,628,647,588,000	(71,182,500,389,000)	5,255,359,155,031,000	(0.05)

97	KMDS	15,746,218,605,000	1,425,266,206,000	12,465,556,674,000	145,488,436,584,000	(0.03)
98	LSIP	695,490,000,000	379,608,000,000	1,337,633,000,000	10,922,788,000,000	0.02
99	MIDI	200,273,000,000	314,225,000,000	1,132,508,000,000	5,923,693,000,000	0.10
100	MLBI	285,617,000,000	265,550,000,000	872,649,000,000	2,907,425,000,000	0.11
101	MYOR	2,098,168,514,645,000	732,442,134,052,000	3,715,832,449,186,000	19,777,500,514,550,000	0.04
102	PALM	1,993,621,170,000	13,210,411,000	54,569,435,000	4,043,604,072,000	(0.48)
103	PSGO	26,500,634,368,000	57,493,525,749,000	279,405,793,342,000	3,401,723,398,441,000	0.06
104	RANC	76,002,689,458,000	58,902,930,152,000	271,834,270,955,000	1,319,134,443,995,000	0.10
105	ROTI	168,610,282,478,000	170,523,461,601,000	486,591,578,118,000	4,452,166,671,985,000	0.03
106	SDPC	2,804,331,066,000	6,845,939,754,000	71,692,697,277,000	1,164,826,486,522,000	0.05
107	SIMP	340,285,000,000	1,283,243,000,000	2,511,877,000,000	35,395,264,000,000	0.03
108	SIPD	28,266,000,000	86,715,000,000	126,295,000,000	2,592,850,000,000	0.00
109	SKBM	5,415,741,808,000	37,794,940,898,000	19,707,485,134,000	1,768,660,546,754,000	(0.01)
110	SMAR	1,539,798,000,000	968,993,000,000	623,480,000,000	35,026,171,000,000	(0.05)
111	SSMS	580,854,940,000	161,121,007,000	586,013,180,000	12,775,930,059,000	(0.01)
112	STTP	628,628,879,549,000	69,589,509,989,000	926,245,668,352,000	3,448,995,059,882,000	0.07
113	TAPG	932,735,000,000	521,076,000,000	1,552,735,000,000	12,323,970,000,000	0.01
114	TBLA	680,730,000,000	499,048,000,000	38,235,000,000	19,431,293,000,000	(0.06)
115	TGKA	478,561,152,411,000	14,791,487,360,000	801,751,675,565,000	3,361,956,197,960,000	0.09
116	UCID	311,682,000,000	350,449,000,000	1,340,637,000,000	7,644,451,000,000	0.09
117	ULTJ	1,109,666,000,000	153,262,000,000	1,217,063,000,000	8,754,116,000,000	(0.01)
118	UNVR	7,163,536,000,000	841,653,000,000	8,363,993,000,000	20,534,632,000,000	0.02
119	VICI	148,365,915,585,000	22,776,979,514,000	108,827,973,904,000	959,769,030,280,000	(0.06)
120	WMUU	73,450,095,335,000	1,966,972,045,000	42,456,806,018,000	1,416,494,380,208,000	(0.02)
121	AKRA	961,997,313,000	336,713,293,000	1,066,972,977,000	18,683,572,815,000	(0.01)
122	BESS	51,194,844,074,000	32,818,428,552,000	37,564,743,784,000	620,407,533,334,000	(0.07)
123	DWGL	35,565,332,000	363,527,000	124,185,391,000	703,672,417,000	0.13
124	ELSA	249,085,000,000	386,577,000,000	943,928,000,000	7,562,822,000,000	0.04
125	ETWA	72,652,783,063,000	2,361,971,466,000	11,984,940,571,000	1,055,671,083,056,000	(0.06)
126	FIRE	13,810,414,740,000	7,987,819,207,000	92,670,043,291,000	505,302,049,812,000	0.14
127	JSKY	6,975,576,464,000	6,959,155,837,000	(32,765,382,153,000)	495,492,401,031,000	(0.09)
128	KOPI	922,972,928,000	9,118,652,360,000	5,617,112,639,000	185,404,119,807,000	(0.02)
129	PKPK	25,803,000	900,000,000	2,443,153,000	68,655,724,000	0.02

130	PTBA	2,407,927,000,000	947,918,000,000	3,513,628,000,000	24,056,755,000,000	0.01
131	RUIS	27,542,197,663,000	96,306,778,868,000	153,812,807,198,000	1,345,151,507,257,000	0.02
132	TCPI	57,730,000,000	198,012,000,000	295,509,000,000	2,752,211,000,000	0.01
133	WOWS	1,311,511,421,000	60,145,587,632,000	65,906,311,344,000	765,277,957,353,000	0.01
134	CARE	14,167,951,136,000	12,119,215,352,000	50,302,794,090,000	3,445,671,264,153,000	0.01
135	DGNS	52,686,538,339,000	3,841,942,441,000	26,228,470,967,000	132,574,647,160,000	(0.23)
136	DVLA	162,072,984,000	53,128,346,000	106,583,179,000	1,986,711,872,000	(0.05)
137	INAF	30,020,709,000	19,581,730,562,000	46,547,903,552,000	1,713,334,658,849,000	0.02
138	IRRA	60,521,992,500,000	3,153,348,584,000	147,088,657,972,000	535,270,961,113,000	0.16
139	KAEF	20,425,756,000	163,028,398,000	1,018,975,185,000	17,562,816,674,000	0.05
140	KLBF	2,799,622,515,814,000	552,991,479,060,000	4,221,549,815,090,000	22,564,300,317,374,000	0.04
141	MERK	71,902,263,000	31,212,717,000	71,983,458,000	929,901,046,000	(0.03)
142	MIKA	923,472,717,339,000	179,399,955,266,000	1,066,112,489,721,000	6,372,279,460,008,000	(0.01)
143	PEHA	48,665,149,000	43,052,551,000	259,484,562,000	1,915,989,375,000	0.09
144	PRDA	268,747,000,000	75,679,000,000	434,631,000,000	2,232,052,000,000	0.04
145	PYFA	22,104,364,267,000	7,736,444,884,000	1,112,220,080,000	228,575,380,866,000	(0.13)
146	SCPI	218,362,874,000	24,503,899,000,000	278,374,154,000	1,598,281,523,000	(15.29)
147	SIDO	934,016,000,000	96,876,000,000	1,035,754,000,000	3,849,516,000,000	0.00
148	SILO	125,250,000,000	777,026,000,000	1,336,602,000,000	8,427,782,000,000	0.05
149	SOHO	172,200,000,000	35,922,000,000	577,312,000,000	4,180,243,000,000	0.09
150	TSPC	834,369,751,682,000	184,133,713,886,000	982,698,939,026,000	9,104,657,533,366,000	(0.00)
151	APII	30,152,459,780,000	6,751,579,590,000	25,431,274,798,000	512,220,639,129,000	(0.02)
152	ARNA	326,241,511,507,000	107,816,815,833,000	419,903,184,489,000	1,970,340,289,520,000	(0.01)
153	ASGR	47,783,000,000	214,871,000,000	184,313,000,000	2,288,831,000,000	(0.03)
154	ASII	18,571,000,000,000	11,781,000,000,000	37,683,000,000,000	338,203,000,000,000	0.02
155	BHIT	1,525,889,000,000	1,400,891,000,000	4,336,751,000,000	59,484,422,000,000	0.02
156	BMTR	1,801,029,000,000	1,363,025,000,000	3,290,901,000,000	32,261,560,000,000	0.00
157	CAKK	144,403,412,000	21,025,509,805,000	20,750,645,228,000	354,900,568,484,000	(0.00)
158	CCSI	28,523,152,000	13,671,637,000	44,491,253,000	500,778,546,000	0.00
159	HOPE	638,427,373,273,000	34,913,620,416,000	487,483,460,104,000	13,753,624,738,885,000	(0.01)
160	ICON	5,702,852,677,000	2,492,940,070,000	(641,241,604,000)	370,846,674,317,000	(0.02)
161	IMPC	115,805,324,362,000	65,740,871,214,000	226,954,878,020,000	2,697,100,062,756,000	0.02
162	INDX	49,272,550,000	38,456,059,000	(1,233,755,308,000)	62,664,013,184,000	(0.02)

163	JECC	11,924,112,000	37,831,718,000	405,915,749,000	1,513,949,141,000	0.24
164	JTPE	74,172,914,384,000	32,527,235,042,000	167,588,791,746,000	1,038,097,010,616,000	0.06
165	KBLM	6,563,771,460,000	19,556,580,969,000	63,391,302,057,000	1,026,762,882,496,000	0.04
166	KOIN	41,124,681,020,000	2,967,824,737,000	56,028,470,586,000	675,863,759,206,000	0.02
167	KONI	49,808,051,000	791,965,149,000	16,457,030,337,000	113,491,970,006,000	0.14
168	MFMI	18,175,143,820,000	33,820,960,661,000	48,258,332,197,000	341,169,168,581,000	(0.01)
169	MLIA	55,089,347,000	239,498,208,000	399,073,275,000	5,745,215,496,000	0.02
170	MLPL	160,646,000,000	159,627,000,000	580,494,000,000	2,417,802,000,000	0.11
171	SCCO	238,152,486,485,000	49,254,634,515,000	1,205,839,336,898,000	3,743,659,818,718,000	0.25
172	SKRN	9,776,450,310,000	202,556,363,273,000	293,137,672,454,000	1,556,817,197,045,000	0.05
173	SOSS	16,489,408,278,000	4,416,775,012,000	20,615,253,467,000	293,845,361,216,000	(0.00)
174	SPTO	105,298,026,528,000	57,842,676,897,000	278,943,662,070,000	3,035,584,618,693,000	0.04
175	TIRA	2,361,587,860,000	2,892,289,250,000	(5,612,086,271,000)	344,961,267,102,000	(0.03)
176	UNTR	5,632,425,000,000	8,097,859,000,000	18,557,088,000,000	99,800,963,000,000	0.05
177	VOKS	2,783,763,185,000	57,306,885,936,000	(137,823,461,640,000)	2,915,635,059,892,000	(0.07)
178	ADHI	23,702,652,447,000	162,762,888,706,000	1,378,098,474,761,000	38,093,888,626,552,000	0.03
179	BUKK	423,714,832,000	144,347,646,000	731,553,369,000	4,976,221,593,000	0.03
180	CMNP	375,100,100,000	35,182,476,000	684,984,834,000	16,497,923,247,000	0.02
181	GHON	77,752,839,000	6,957,576,000	111,771,296,000	827,628,586,000	0.03
182	GOLD	13,159,949,000	3,327,038,000	23,950,779,000	338,352,250,000	0.02
183	IBST	67,204,167,744,000	336,417,339,890,000	727,691,630,161,000	10,412,826,253,217,000	0.03
184	IPCM	80,234,175,000	30,067,784,000	225,575,377,000	1,408,289,984,000	0.08
185	JKON	51,834,425,000	131,874,770,000	134,636,019,000	4,565,315,258,000	(0.01)
186	LCKM	4,817,922,834,000	5,972,888,650,000	10,277,929,859,000	146,610,616,333,000	(0.00)
187	LINK	941,707,000,000	849,439,000,000	1,854,902,000,000	7,799,803,000,000	0.01
188	META	112,621,885,604,000	19,793,221,525,000	264,869,567,035,000	5,846,683,392,749,000	0.02
189	NRCA	55,122,851,471,000	13,365,073,704,000	(140,738,938,560,000)	2,221,459,173,567,000	(0.09)
190	PBSA	43,151,541,644,000	2,650,092,250,000	49,586,728,211,000	702,230,672,680,000	0.01
191	PPRE	115,881,928,744,000	403,140,894,840,000	240,500,120,706,000	5,213,065,144,109,000	(0.05)
192	PTDU	2,969,670,249,000	1,541,646,339,000	(57,327,593,634,000)	231,306,809,701,000	(0.27)
193	PTPP	266,269,870,851,000	503,462,059,594,000	(268,989,679,129,000)	53,472,450,650,976,000	(0.02)
194	SUPR	708,883,000,000	435,916,000,000	1,502,448,000,000	12,044,736,000,000	0.03
195	TBIG	1,066,576,000,000	452,763,000,000	3,786,457,000,000	36,521,303,000,000	0.06

196	TGRA	4,311,511,019,000	3,163,377,173,000	(9,671,894,325,000)	443,783,784,479,000	(0.04)
197	TLKM	29,563,000,000,000	(28,892,000,000,000)	(10,612,472,114,000)	281,087,935,187,000	(0.04)
198	TOTL	108,580,758,000	27,880,338,000	(59,682,127,000)	2,889,059,738,000	(0.07)
199	TOWR	2,853,617,000,000	158,647,000,000	5,951,202,000,000	34,249,550,000,000	0.09
200	WEGE	156,349,499,437,000	37,497,440,949,000	101,478,790,125,000	6,081,882,876,649,000	(0.02)
201	WIKA	322,342,513,000	514,699,267,000	141,278,814,000	68,109,185,000,000	(0.01)
202	AMAN	16,231,256,000	3,300,990,000	(15,130,323,000)	799,397,510,000	(0.04)
203	APLN	180,144,688,000	188,737,037,000	958,683,992,000	30,391,359,956,000	0.02
204	ARMY	21,619,390,622,000	567,879,511,000	19,549,696,123,000	1,743,475,528,159,000	(0.00)
205	ATAP	3,391,105,309,000	414,059,619,000	(19,546,372,511,000)	100,138,039,699,000	(0.23)
206	BCIP	12,990,816,748,000	2,322,249,697,000	7,192,151,571,000	909,264,462,663,000	(0.01)
207	BIPP	94,063,094,416,000	7,111,076,320,000	124,954,513,326,000	2,126,525,330,314,000	0.01
208	BSDE	486,258,000,000	80,057,479,432,000	1,464,349,000,000	60,862,927,000,000	(1.30)
209	CITY	65,602,521,380,000	747,111,450,000	(3,054,005,146,000)	952,922,512,425,000	(0.07)
210	CSIS	12,446,402,605,000	1,001,741,153,000	(3,335,785,150,000)	538,263,035,994,000	(0.03)
211	CTRA	1,370,686,000,000	137,176,000,000	1,213,679,000,000	39,255,187,000,000	(0.01)
212	DILD	68,962,000,000	34,288,440,722,000	29,247,000,000	15,701,873,000,000	(2.19)
213	DUTI	638,427,373,273,000	34,913,620,416,000	487,483,460,104,000	13,753,624,738,885,000	(0.01)
214	GPRA	34,752,426,451,000	4,466,723,532,000	41,243,859,271,000	1,727,361,676,947,000	0.00
215	HOMI	1,250,018,273,000	406,472,866,000	(6,397,500,566,000)	234,755,380,515,000	(0.03)
216	JRPT	1,013,418,153,000	9,682,267,000	629,710,812,000	11,481,521,265,000	(0.03)
217	KBAG	4,999,571,653,000	1,030,252,596,000	(5,627,589,741,000)	463,491,459,004,000	(0.03)
218	KIJA	70,661,047,837,000	166,289,211,950,000	446,813,763,469,000	12,200,175,979,870,000	0.02
219	MKPI	231,113,916,843,000	268,421,715,154,000	406,979,906,375,000	7,622,918,065,733,000	(0.01)
220	MPRO	12,773,503,000	719,894,000	(8,368,267,000)	1,770,238,845,000	(0.01)
221	MTLA	286,307,000,000	29,199,000,000	145,631,000,000	5,932,483,000,000	(0.03)
222	NIRO	157,776,799,288,000	20,536,648,890,000	(301,475,868,298,000)	10,608,390,520,541,000	(0.05)
223	NZIA	2,665,918,594,000	306,972,057,000	23,491,968,809,000	663,378,054,003,000	0.03
224	POLI	17,438,462,295,000	31,120,313,438,000	40,572,168,385,000	2,473,039,414,917,000	(0.00)
225	POLL	86,560,690,661,000	4,592,550,563,000	(239,722,761,593,000)	7,017,159,595,518,000	(0.05)
226	PPRO	106,377,057,578,000	76,870,511,135,000	(486,489,881,177,000)	18,588,970,471,992,000	(0.04)
227	PURI	7,308,000,000	755,760,356,000	(59,700,000,000)	220,351,000,000	(3.73)
228	PWON	1,119,113,010,000	137,783,754,000	1,419,103,967,000	26,458,805,377,000	0.01

229	RDTX	236,087,887,526,000	3,782,692,755,000	204,833,735,572,000	2,971,061,771,714,000	(0.01)
230	REAL	1,022,961,976,000	1,057,100,973,000	305,393,345,000	352,590,228,523,000	(0.01)
231	SMDM	18,706,792,552,000	19,957,753,289,000	85,603,364,522,000	3,201,910,904,021,000	0.01
232	SMRA	245,909,143,000	73,317,908,000	(22,931,734,000)	24,922,534,224,000	(0.01)
233	TRIN	7,865,425,000	3,722,883,000	(254,674,686,000)	1,472,164,984,000	(0.18)
234	TRUE	23,891,456,603,000	1,024,039,903,000	(121,164,911,677,000)	974,900,992,389,000	(0.15)
235	URBN	99,273,623,486,000	2,416,337,884,000	(165,829,041,793,000)	3,941,663,945,087,000	(0.07)
236	DCII	183,141,000,000	103,118,000,000	343,605,000,000	2,436,292,000,000	0.02
237	DIVA	64,367,755,965,000	6,936,451,715,000	(37,607,607,105,000)	1,154,965,011,840,000	(0.09)
238	EMTK	1,717,376,472,000	330,413,079,000	1,812,827,233,000	17,884,145,634,000	(0.01)
239	GLVA	30,451,000,000	10,231,000,000	908,225,000,000	470,855,000,000	1.84
240	HDIT	4,234,206,333,000	468,311,163,000	(49,128,698,330,000)	413,960,473,608,000	(0.13)
241	MCAS	72,398,107,264,000	15,190,475,112,000	(14,672,850,111,000)	1,835,183,217,104,000	(0.06)
242	MLPT	160,646,000,000	159,627,000,000	580,494,000,000	2,075,527,000,000	0.13
243	NFCX	54,310,551,270,000	9,493,402,283,000	(136,137,932,696,000)	1,403,992,329,735,000	(0.14)
244	TECH	1,602,316,740,000	955,253,727,000	(536,941,000,000)	6,525,176,000,000	(0.47)
245	TFAS	6,462,425,274,000	486,918,049,000	6,608,608,912,000	223,989,846,219,000	(0.00)
246	UVCR	28,284,898,000	14,781,924,000	167,479,943,000	2,676,388,593,000	0.05
247	AKSI	3,036,178,470,000	21,701,103,333,000	32,264,752,092,000	298,261,244,290,000	0.03
248	ASSA	63,896,421,980,000	555,050,379,517,000	305,350,387,624,000	5,170,895,098,267,000	(0.06)
249	BPTR	3,116,278,755,000	52,786,571,361,000	71,220,006,957,000	536,303,219,831,000	0.03
250	HAIS	18,626,074,488,000	22,933,982,883,000	89,056,430,391,000	378,397,974,553,000	0.13
251	HELI	6,618,117,086,000	7,243,482,640,000	(88,312,354,230,000)	335,775,952,688,000	(0.30)
252	JAYA	3,027,214,839,000	8,330,749,439,000	10,240,650,714,000	82,202,146,171,000	(0.01)
253	NELY	43,944,061,538,000	28,239,914,868,000	76,826,370,335,000	568,048,326,214,000	0.01
254	SAPX	31,333,543,159,000	12,617,550,150,000	59,202,048,937,000	210,419,761,255,000	0.07
255	TMAS	52,214,000,000	389,884,000,000	565,684,000,000	3,837,040,000,000	0.03
256	TRJA	38,318,498,356,000	84,757,018,667,000	94,751,936,264,000	605,533,990,302,000	(0.05)

**Lampiran 3 Tabel Perhitungan Komisaris Independen**

No	Kode	2020		
		jumlah komisaris independen	jumlah keseluruhan dewan komisaris	proporsi komisaris independen
1	AGII	3	6	0,50
2	AKPI	2	6	0,33
3	ALDO	1	3	0,33
4	ALKA	1	3	0,33
5	BEBS	1	3	0,33
6	BMSR	1	2	0,50
7	CITA	2	4	0,50
8	CLPI	1	3	0,33
9	DPNS	1	3	0,33
10	EKAD	1	2	0,50
11	EPAC	1	3	0,33
12	ESIP	1	2	0,50
13	FASW	3	9	0,33
14	IFII	1	3	0,33
15	IFSH	2	6	0,33
16	IGAR	1	3	0,33
17	INAI	1	3	0,33
18	INTP	2	6	0,33
19	ISSP	2	4	0,50
20	KAYU	1	2	0,50
21	KDSI	2	5	0,40
22	KMTR	3	9	0,33
23	LTLS	2	5	0,40
24	MDKI	2	5	0,40
25	MOLI	2	6	0,33
26	NICL	1	2	0,50
27	OPMS	1	2	0,50
28	PBID	1	2	0,50
29	SAMF	1	3	0,33
30	SMBR	2	4	0,50
31	SMCB	1	3	0,33
32	SMGR	2	7	0,29
33	SMKL	1	3	0,33
34	SPMA	4	6	0,67
35	SRSN	2	6	0,33
36	SWAT	1	3	0,33



37	TALF	1	3	0,33
38	TRST	1	3	0,33
39	WTON	2	5	0,40
40	YPAS	1	3	0,33
41	ZINC	1	3	0,33
42	ACES	1	3	0,33
43	BAYU	1	3	0,33
44	BOGA	1	2	0,50
45	BOLA	1	3	0,33
46	CBMF	1	2	0,50
47	CINT	1	3	0,33
48	CSAP	2	6	0,33
49	ERAA	1	3	0,33
50	ESTA	1	3	0,33
51	GEMA	2	4	0,50
52	GJTL	3	7	0,43
53	HRTA	1	3	0,33
54	INDS	1	3	0,33
55	KPIG	2	4	0,50
56	LPIN	1	3	0,33
57	MGLV	1	3	0,33
58	MNCN	3	4	0,75
59	MPMX	2	5	0,40
60	MSIN	2	4	0,50
61	NATO	1	2	0,50
62	PMJS	1	3	0,33
63	SCMA	2	4	0,50
64	SLIS	1	2	0,50
65	SMSM	1	2	0,50
66	TOYS	1	3	0,33
67	TURI	2	5	0,40
68	UFOE	1	2	0,50
69	WIFI	2	5	0,40
70	WOOD	2	4	0,50
71	AALI	3	5	0,60
72	ADES	1	3	0,33
73	AISA	2	6	0,33
74	AMRT	2	4	0,50
75	BISI	1	3	0,33

76	BUDI	1	3	0,33
77	CEKA	1	3	0,33
78	CLEO	1	3	0,33
79	CPRO	2	6	0,33
80	CSRA	1	3	0,33
81	DLTA	2	5	0,40
82	DMND	3	5	0,60
83	DSNG	3	9	0,33
84	ENZO	1	2	0,50
85	EPMT	1	3	0,33
86	FLMC	1	3	0,33
87	GGRM	2	4	0,50
88	GOOD	2	5	0,40
89	HMSP	2	4	0,50
90	HOKI	1	3	0,33
91	ICBP	3	6	0,50
92	INDF	3	8	0,38
93	ITIC	1	2	0,50
94	JPFA	3	5	0,60
95	KEJU	1	3	0,33
96	KINO	2	4	0,50
97	KMDS	1	2	0,50
98	LSIP	1	3	0,33
99	MIDI	1	2	0,50
100	MLBI	2	6	0,33
101	MYOR	2	5	0,40
102	PALM	1	3	0,33
103	PSGO	1	3	0,33
104	RANC	1	3	0,33
105	ROTI	1	3	0,33
106	SDPC	4	5	0,80
107	SIMP	2	6	0,33
108	SIPD	2	4	0,50
109	SKBM	1	3	0,33
110	SMAR	3	7	0,43
111	SSMS	2	4	0,50
112	STTP	1	3	0,33
113	TAPG	3	8	0,38
114	TBLA	1	3	0,33

115	TGKA	2	5	0,40
116	UCID	2	6	0,33
117	ULTJ	2	4	0,50
118	UNVR	5	6	0,83
119	VICI	1	3	0,33
120	WMUU	1	3	0,33
121	AKRA	1	3	0,33
122	BESS	1	3	0,33
123	DWGL	1	3	0,33
124	ELSA	2	4	0,50
125	ETWA	2	4	0,50
126	FIRE	1	2	0,50
127	JSKY	1	2	0,50
128	KOPI	1	2	0,50
129	PKPK	1	2	0,50
130	PTBA	1	6	0,17
131	RUIS	1	3	0,33
132	TCPI	1	2	0,50
133	WOWS	1	3	0,33
134	CARE	1	2	0,50
135	DGNS	1	3	0,33
136	DVLA	3	7	0,43
137	INAF	2	3	0,67
138	IRRA	1	2	0,50
139	KAEF	2	5	0,40
140	KLBF	3	7	0,43
141	MERK	1	2	0,50
142	MIKA	2	3	0,67
143	PEHA	2	4	0,50
144	PRDA	2	5	0,40
145	PYFA	2	4	0,50
146	SCPI	1	3	0,33
147	SIDO	3	6	0,50
148	SILO	3	6	0,50
149	SOHO	1	2	0,50
150	TSPC	3	5	0,60
151	APII	1	3	0,33
152	ARNA	2	4	0,50
153	ASGR	1	3	0,33

154	ASII	3	10	0,30
155	BHIT	2	5	0,40
156	BMTR	3	4	0,75
157	CAKK	1	2	0,50
158	CCSI	3	5	0,60
159	HOPE	2	4	0,50
160	ICON	1	2	0,50
161	IMPC	1	2	0,50
162	INDX	1	2	0,50
163	JECC	2	4	0,50
164	JTPE	1	3	0,33
165	KBLM	2	4	0,50
166	KOIN	2	6	0,33
167	KONI	1	3	0,33
168	MFMI	1	3	0,33
169	MLIA	2	5	0,40
170	MLPL	1	3	0,33
171	SCCO	1	3	0,33
172	SKRN	1	2	0,50
173	SOSS	1	3	0,33
174	SPTO	1	3	0,33
175	TIRA	1	3	0,33
176	UNTR	2	6	0,33
177	VOKS	2	7	0,29
178	ADHI	2	6	0,33
179	BUKK	1	3	0,33
180	CMNP	1	3	0,33
181	GHON	1	3	0,33
182	GOLD	1	2	0,50
183	IBST	1	3	0,33
184	IPCM	2	4	0,50
185	JKON	1	3	0,33
186	LCKM	1	3	0,33
187	LINK	1	5	0,20
188	META	1	4	0,25
189	NRCA	1	3	0,33
190	PBSA	1	2	0,50
191	PPRE	1	3	0,33
192	PTDU	1	3	0,33

193	PTPP	2	6	0,33
194	SUPR	2	5	0,40
195	TBIG	2	4	0,50
196	TGRA	1	3	0,33
197	TLKM	4	9	0,44
198	TOTL	2	6	0,33
199	TOWR	2	4	0,50
200	WEGE	1	5	0,20
201	WIKA	3	7	0,43
202	AMAN	1	3	0,33
203	APLN	1	2	0,50
204	ARMY	1	4	0,25
205	ATAP	1	2	0,50
206	BCIP	2	4	0,50
207	BIPP	1	3	0,33
208	BSDE	2	5	0,40
209	CITY	1	3	0,33
210	CSIS	1	2	0,50
211	CTRA	3	7	0,43
212	DILD	2	5	0,40
213	DUTI	2	5	0,40
214	GPRA	2	5	0,40
215	HOMI	1	2	0,50
216	JRPT	1	3	0,33
217	KBAG	1	2	0,50
218	KIJA	2	4	0,50
219	MKPI	4	15	0,27
220	MPRO	1	3	0,33
221	MTLA	2	5	0,40
222	NIRO	1	2	0,50
223	NZIA	1	3	0,33
224	POLI	2	5	0,40
225	POLL	2	5	0,40
226	PPRO	2	3	0,67
227	PURI	1	3	0,33
228	PWON	1	3	0,33
229	RDTX	1	3	0,33
230	REAL	2	4	0,50
231	SMDM	1	3	0,33

232	SMRA	3	5	0,60
233	TRIN	1	3	0,33
234	TRUE	2	5	0,40
235	URBN	1	2	0,50
236	DCII	1	3	0,33
237	DIVA	2	5	0,40
238	EMTK	2	6	0,33
239	GLVA	1	2	0,50
240	HDIT	1	3	0,33
241	MCAS	1	3	0,33
242	MLPT	1	3	0,33
243	NFCX	1	3	0,33
244	TECH	1	2	0,50
245	TFAS	1	2	0,50
246	UVCR	1	3	0,33
247	AKSI	1	2	0,50
248	ASSA	1	3	0,33
249	BPTR	1	2	0,50
250	HAIS	1	3	0,33
251	HELI	1	2	0,50
252	JAYA	1	2	0,50
253	NELY	1	3	0,33
254	SAPX	1	2	0,50
255	TMAS	2	3	0,67
256	TRJA	1	3	0,33

**Lampiran 4 Tabel Perhitungan Kepemilikan Institusional**

No	Kode	2020		INST
		jumlah saham institusi	saham beredar	
1	AGII	2.267.257.540	3.066.660.000	0,74
2	AKPI	477.478.323.000	612.248.000.000	0,78
3	ALDO	855.877.869	1.090.866.300	0,78
4	ALKA	472.476.555.000	507.665.055.000	0,93
5	BEBS	5.776.200.000	7.000.000.000	0,83
6	BMSR	973.842.332	1.159.200.024	0,84
7	CITA	3.870.471.542	3.960.361.250	0,98
8	CLPI	178.985.300	306.338.500	0,58
9	DPNS	220.574.238	331.129.952	0,67
10	EKAD	555.758.520	698.775.000	0,80
11	EPAC	800.000.000	3.303.400.000	0,24
12	ESIP	354.400.000	640.000.005	0,55
13	FASW	2.470.733.140	2.477.888.787	1,00
14	IFII	7.153.200.000	9.412.000.000	0,76
15	IFSH	1.700.000.000	2.125.000.000	0,80
16	IGAR	824.612.420	972.204.500	0,85
17	INAI	426.202.000	633.600.000	0,67
18	INTP	1.877.480.863.000.000	3.681.231.699.000.000	0,51
19	ISSP	4.020.063.930.000.000	7.185.992.035.000.000	0,56
20	KAYU	515.000.000	665.000.000	0,77
21	KDSI	317.691.000	405.000.000	0,78
22	KMTR	7.599.213.461	8.215.366.379	0,92
23	LTLS	853.432.000.000	1.560.000.000.000	0,55
24	MDKI	1.845.136.600.000.000	2.098.843.280.000.000	0,88
25	MOLI	1.273.978.791.000	2.334.888.498.000	0,55
26	NICL	7.662.500.000.000	7.662.500.000.000	1,00
27	OPMS	597.900.000	1.000.000.000	0,60
28	PBID	1.400.000.000.000	1.875.000.000.000	0,75
29	SAMF	3.806.250.000	5.125.000.000	0,74
30	SMBR	7.499.999.999.000	20.067.465.664.000	0,37
31	SMCB	7.533.148.888.000.000	7.662.900.000.000.000	0,98
32	SMGR	3.025.405.999.000.000	5.931.520.000.000.000	0,51
33	SMKL	2.750.000.000	3.400.000.005	0,81
34	SPMA	1.953.225.197	2.114.570.958	0,92
35	SRSN	1.974.198.800.000	6.020.000.000.000	0,33
36	SWAT	2.331.450.000	3.019.200.000	0,77

37	TALF	1.345.715.600	1.353.435.000	0,99
38	TRST	1.622.167.825	2.808.000.000	0,58
39	WTON	5.827.165.749	8.715.466.600	0,67
40	YPAS	597.650.500	668.000.089	0,89
41	ZINC	4.411.795.945	25.250.000.000	0,17
42	ACES	10.284.900.000	17.150.000.000	0,60
43	BAYU	238.470.456	353.220.780	0,68
44	BOGA	1.782.022.500	3.803.526.210	0,47
45	BOLA	1.262.062.740	6.000.000.000	0,21
46	CBMF	1.500.000.000	1.875.000.000	0,80
47	CINT	787.864.800	1.000.000.000	0,79
48	CSAP	3.831.958.224.000	4.458.352.920.000	0,86
49	ERAA	1.738.996.040.000	3.190.000.000.000	0,55
50	ESTA	430.000.000	630.000.000	0,68
51	GEMA	1.195.885.000	1.600.000.000	0,75
52	GJTL	2.073.452.443.000.000	3.484.408.600.000.000	0,60
53	HRTA	3.568.819.500	4.605.262.400	0,77
54	INDS	578.210.207	656.249.710	0,88
55	KPIG	38.260.136.534	80.625.726.664	0,47
56	LPIN	347.246.400	425.000.000	0,82
57	MGLV	1.499.999.500	1.500.000.000	1,00
58	MNCN	7.480.817.500.000.000	16.352.512.086.000.000	0,46
59	MPMX	2.330.096.841.000.000	4.310.041.891.000.000	0,54
60	MSIN	4.386.663.890.000.000	5.169.270.200.000.000	0,85
61	NATO	3.003.663.399	8.001.092.004	0,38
62	PMJS	12.530.000.000	13.755.600.000	0,91
63	SCMA	9.020.667.128.000	12.650.680.377.000	0,71
64	SLIS	1.425.000.000	2.000.000.000	0,71
65	SMSM	3.347.263.708.000.000	5.758.675.440.000.000	0,58
66	TOYS	437.433.559	1.435.000.000	0,30
67	TURI	5.160.018.000.000.000	5.580.000.000.000.000	0,92
68	UFOE	1.647.000.000	1.830.000.000	0,90
69	WIFI	1.783.768.800	1.947.077.000	0,92
70	WOOD	4.532.469.620.000	6.306.250.000.000	0,72
71	AALI	1.533.682.440.000.000	1.924.688.333.000.000	0,80
72	ADES	539.896.713.000.000	589.896.800.000.000	0,92
73	AISA	6.093.200.000.000.000	9.311.800.000.000.000	0,65
74	AMRT	21.819.948.710.000.000	41.524.501.700.000.000	0,53
75	BISI	1.624.312.500	3.000.000.000	0,54



76	BUDI	2.602.568.831.000.000	4.498.997.362.000.000	0,58
77	CEKA	547.261.000	595.000.000	0,92
78	CLEO	9.764.900.000	12.000.000.000	0,81
79	CPRO	41.270.473.877.000.000	59.572.382.787.000.000	0,69
80	CSRA	1.640.000.000	2.050.000.000	0,80
81	DLTA	467.061.150.000	800.659.050.000	0,58
82	DMND	1.892.724.964	9.468.359.000	0,20
83	DSNG	5.930.776.208.000.000	10.599.842.400.000.000	0,56
84	ENZO	1.482.600.000	2.162.543.000	0,69
85	EPMT	2.504.801.795.000	2.708.640.000.000	0,92
86	FLMC	197.100.000.000	625.000.000.000	0,32
87	GGRM	1.453.589.500	1.924.088.000	0,76
88	GOOD	2.834.440.690.000	7.344.805.491.000	0,39
89	HMSP	107.594.221.125.000.000	116.318.076.900.000.000	0,92
90	HOKI	1.571.428.570.000	2.419.438.170.000	0,65
91	ICBP	9.391.678.000.000.000	11.661.908.000.000.000	0,81
92	INDF	4.396.103.450.000.000	8.780.426.500.000.000	0,50
93	ITIC	66.000.000.000	940.720.000.000	0,07
94	JPFA	6.387.169.116.000.000	11.657.690.601.000.000	0,55
95	KEJU	1.234.854.600.000	1.500.000.000.000	0,82
96	KINO	1.160.371.800.000	1.428.571.500.000	0,81
97	KMDS	609.523.811.000	800.000.000.000	0,76
98	LSIP	4.065.995.310.000.000	6.819.963.965.000.000	0,60
99	MIDI	2.499.552.500.000.000	2.882.353.000.000.000	0,87
100	MLBI	1.723.151.000.000.000	2.107.000.000.000.000	0,82
101	MYOR	13.207.471.425.000	22.358.699.725.000	0,59
102	PALM	6.339.109.910.000	7.119.540.356.000	0,89
103	PSGO	14.400.000.000.000	18.850.000.000.000	0,76
104	RANC	1.159.250.270.000	1.564.487.500.000	0,74
105	ROTI	5.122.874.922.000	6.186.488.888.000	0,83
106	SDPC	1.175.780.184.000	1.274.000.000.000	0,92
107	SIMP	12.423.051.400.000.000	15.501.310.000.000.000	0,80
108	SIPD	1.163.084.065.000.000	1.339.102.579.000.000	0,87
109	SKBM	1.429.025.322.000	1.726.003.217.000	0,83
110	SMAR	2.653.897.571.000.000	2.872.193.366.000.000	0,92
111	SSMS	6.493.410.000	9.525.000.000	0,68
112	STTP	743.600.500.000	1.310.000.000.000	0,57
113	TAPG	18.986.340.000.000.000	18.986.340.000.000.000	1,00
114	TBLA	2.952.176.492.000.000	5.342.098.939.000.000	0,55

115	TGKA	899.233.800.000	918.492.750.000	0,98
116	UCID	3.325.257.900.000.000	4.143.312.300.000.000	0,80
117	ULTJ	2.472.304.260.000.000	10.398.175.200.000.000	0,24
118	UNVR	32.424.387.500.000.000	38.150.000.000.000.000	0,85
119	VICI	5.698.380.000.000	6.708.000.000.000	0,85
120	WMUU	9.900.000.000.000	11.000.000.000.000	0,90
121	AKRA	2.392.626.120.000	3.947.433.920.000	0,61
122	BESS	2.695.947.180.000	2.700.000.000.000	1,00
123	DWGL	5.874.469.300.000	8.711.599.831.000	0,67
124	ELSA	4.087.407.500.000.000	7.298.500.000.000.000	0,56
125	ETWA	466.269.300.000	968.297.000.000	0,48
126	FIRE	232.558.050.000	1.475.363.179.000	0,16
127	JSKY	799.392.207.000	2.032.540.000.000	0,39
128	KOPI	805.885.000	5.600.000.000	0,14
129	PKPK	60.631.500.000	600.000.000.000	0,10
130	PTBA	7.595.650.695.000.000	11.184.061.250.000.000	0,68
131	RUIS	293.832.800.000	770.000.000.000	0,38
132	TCPI	4.000.000.000.000.000	5.000.000.000.000.000	0,80
133	WOWS	1.570.673.048.000	2.475.720.000.000	0,63
134	CARE	23.249.999.999.000	33.250.000.000.000	0,70
135	DGNS	1.000.000.000.000	1.000.000.000.000	1,00
136	DVLA	1.031.800.912.000	1.120.000.000.000	0,92
137	INAF	2.727.533.849.000	3.099.267.500.000	0,88
138	IRRA	1.200.000.000.000	1.500.000.000.000	0,80
139	KAEF	5.246.982.199.000	5.554.000.000.000	0,94
140	KLBF	26.751.692.485.000	46.872.947.110.000	0,57
141	MERK	388.194.920.000	448.000.000.000	0,87
142	MIKA	8.812.954.200.000	14.240.959.900.000	0,62
143	PEHA	476.901.860.000	840.000.000.000	0,57
144	PRDA	169.284.375.000.000	937.500.000.000.000	0,18
145	PYFA	392.947.014.000	535.080.000.000	0,73
146	SCPI	3.556.336.000	3.600.000.000	0,99
147	SIDO	24.300.000.000.000.000	30.000.000.000.000.000	0,81
148	SILO	1.325.574.379.000.000	1.615.765.625.000.000	0,82
149	SOHO	500.445.600.000.000	1.269.168.239.000.000	0,39
150	TSPC	3.674.161.618.000	4.500.000.000.000	0,82
151	APII	773.340.020.000	1.075.760.000.000	0,72
152	ARNA	1.030.000.000.000	7.255.662.176.000	0,14
153	ASGR	1.036.752.580.000.000	1.348.780.500.000.000	0,77

154	ASII	20.288.255.040.000.000.000	40.483.553.140.000.000.000	0,50
155	BHIT	34.253.433.228.000.000	71.240.683.888.000.000	0,48
156	BMTR	7.480.817.500.000.000	16.352.512.086.000.000	0,46
157	CAKK	356.200.000.000	1.203.300.219.000	0,30
158	CCSI	596.133.568.000	1.000.000.000.000	0,60
159	HOPE	1.638.372.333.000	1.850.000.000.000	0,89
160	ICON	439.422.000.000	1.089.750.000.000	0,40
161	IMPC	4.349.189.854.000	4.833.500.000.000	0,90
162	INDX	356.728.780.000	437.913.588.000	0,81
163	JECC	136.303.300.000	151.200.000.000	0,90
164	JTPE	1.125.000.000.000	1.713.012.500.000	0,66
165	KBLM	915.960.800.000	1.120.000.000.000	0,82
166	KOIN	888.836.488.000	980.843.732.000	0,91
167	KONI	109.992.000.000	152.000.000.000	0,72
168	MFMI	700.425.400.000	757.581.000.000	0,92
169	MLIA	889.685.722.000	1.321.060.100.000	0,67
170	MLPL	386.750.000.000	1.875.000.000.000	0,00
171	SCCO	154.275.640.000	205.583.400.000	0,75
172	SKRN	850.000.000.000	1.500.000.000.000	0,57
173	SOSS	500.000.000.000	657.017.005.000	0,76
174	SPTO	1.620.000.000.000	2.700.000.000.000	0,60
175	TIRA	528.911.000.000	588.000.000.000	0,90
176	UNTR	2.219.317.358.000.000	3.730.135.136.000.000	0,59
177	VOKS	1.666.510.165.000	4.155.602.595.000	0,40
178	ADHI	1.816.046.623.000	3.560.849.376.000	0,51
179	BUKK	1.124.928.000.000	2.640.452.000.000	0,43
180	CMNP	3.308.726.274.000	5.431.247.916.000	0,61
181	GHON	277.337.700.000	550.000.000.000	0,50
182	GOLD	1.207.477.280.000	1.277.276.000.000	0,95
183	IBST	950.730.396.000	1.350.904.927.000	0,70
184	IPCM	4.653.019.800.000	5.276.771.300.000	0,88
185	JKON	9.929.587.750.000	16.308.519.860.000	0,61
186	LCKM	826.758.500.000	1.000.000.000.000	0,83
187	LINK	1.816.735.484.000.000	2.751.580.984.000.000	0,66
188	META	14.994.062.273.000	17.710.708.194.000	0,85
189	NRCA	1.824.783.300.000	2.417.078.344.000	0,75
190	PBSA	1.355.805.300.000	1.500.000.000.000	0,90
191	PPRE	7.873.050.000.000	10.224.271.000.000	0,77
192	PTDU	1.100.000.000.000	1.200.000.000.000	0,92

193	PTPP	3.161.947.835.000	6.199.897.354.000	0,51
194	SUPR	781.613.422.000.000	1.137.579.698.000.000	0,69
195	TBIG	13.538.231.623.000.000	21.631.053.945.000.000	0,63
196	TGRA	677.853.800.000	2.750.000.000.000	0,25
197	TLKM	55.441.733.839.000.000.000	99.062.216.600.000.000.000	0,56
198	TOTL	1.926.650.000.000	3.410.000.000.000	0,57
199	TOWR	26.540.619.965.000.000	49.938.135.000.000.000	0,53
200	WEGE	6.700.000.000.000	9.572.000.000.000	0,70
201	WIKA	5.834.850.000.000	8.969.951.372.000	0,65
202	AMAN	3.158.500.000.000	3.873.500.000.000	0,82
203	APLN	18.777.785.148.000	22.699.326.779.000	0,83
204	ARMY	3.484.687.500.000	9.006.250.000.000	0,39
205	ATAP	950.000.000.000	1.250.000.000.000	0,76
206	BCIP	82.827.300.000	1.429.915.525.000	0,06
207	BIPP	776.326.112.000	1.638.218.259.000	0,47
208	BSDE	13.729.108.000.000	20.913.395.112.000	0,66
209	CITY	4.851.276.870.000	5.402.681.845.000	0,90
210	CSIS	1.045.600.000.000	1.307.000.000.000	0,80
211	CTRA	9.794.373.998.000.000	18.535.695.255.000.000	0,53
212	DILD	3.628.478.025.000.000	10.365.854.185.000.000	0,35
213	DUTI	1.638.372.333.000	1.850.000.000.000	0,89
214	GPRA	3.269.533.387.000	4.276.655.336.000	0,76
215	HOMI	409.500.000.000	787.500.000.000	0,52
216	JRPT	10.673.034.800.000	13.615.512.100.000	0,78
217	KBAG	3.170.766.700.000	7.150.000.106.000	0,44
218	KIJA	2.440.884.372.000	20.112.931.554.000	0,12
219	MKPI	738.160.781.000	948.194.000.000	0,78
220	MPRO	1.378.575.000.000	9.942.500.000.000	0,14
221	MTLA	5.680.473.803.000.000	7.655.126.330.000.000	0,74
222	NIRO	13.124.462.500.000	22.198.871.804.000	0,59
223	NZIA	758.000.000.000	2.197.540.705.000	0,34
224	POLI	860.974.699.000	2.010.526.400.000	0,43
225	POLL	7.071.000.000.000	8.318.823.600.000	0,85
226	PPRO	40.103.222.320.000	61.675.671.883.000	0,65
227	PURI	768.000.000.000	1.000.000.000.000	0,77
228	PWON	33.077.598.400.000	48.159.602.400.000	0,69
229	RDTX	201.563.500.000	268.800.000.000	0,75
230	REAL	4.132.640.000.000	6.633.610.151.000	0,62
231	SMDM	4.610.763.088.000	4.772.138.237.000	0,97

232	SMRA	5.825.492.138.000	14.426.781.680.000	0,40
233	TRIN	3.280.000.000	4.373.364.000	0,75
234	TRUE	1.724.129.756.000	6.045.080.000.000	0,29
235	URBN	2.712.122.499.000	3.232.122.588.000	0,84
236	DCII	2.026.096.000	2.026.184.000	1,00
237	DIVA	489.428.134.000	699.993.800.000	0,70
238	EMTK	2.576.690.066.000	5.503.292.277.000	0,47
239	GLVA	1.020.000.000	1.500.000.000	0,68
240	HDIT	1.143.500.000.000	1.524.680.000.000	0,75
241	MCAS	448.714.000.000	867.933.300.000	0,52
242	MLPT	137.000.000.000.000	1.875.000.000.000.000	0,07
243	NFCX	466.906.600.000	662.412.300.000	0,70
244	TECH	1.004.500.000.000	1.256.300.000.000	0,80
245	TFAS	1.459.537.600.000	1.656.816.900.000	0,88
246	UVCR	4.200.000.000.000	7.109.300.000.000	0,59
247	AKSI	707.420.250.000	720.000.000.000	0,98
248	ASSA	1.680.524.600.000	3.397.500.000.000	0,49
249	BPTR	1.384.341.600.000	1.550.000.000.000	0,89
250	HAIS	95.000.000	100.000.000	0,95
251	HELI	770.503.200.000	819.000.005.000	0,94
252	JAYA	110.940.100.000	375.000.105.000	0,30
253	NELY	1.995.000.000	2.350.000.000	0,85
254	SAPX	370.833.300.000	833.333.300.000	0,44
255	TMAS	4.612.264.780.000.000	5.705.150.000.000.000	0,81
256	TRJA	1.135.200.000.000	1.510.200.000.000	0,75



**Lampiran 5 Tabel Perhitungan Ukuran Perusahaan**

<b>No</b>	<b>Kode</b>	<b>TOTAL ASET</b>	<b>LN (TOTAL ASET)</b>
1	AGII	7.121.458.000.000	29,5941336
2	AKPI	2.644.267.716.000	28,60341529
3	ALDO	953.551.967.212	27,58345976
4	ALKA	418.630.902.000	26,76025547
5	BEBS	406.998.941.725	26,73207642
6	BMSR	706.288.449.539	27,28328956
7	CITA	4.134.800.442.987	29,05046018
8	CLPI	648.203.498.284	27,19747052
9	DPNS	317.310.718.779	26,48314732
10	EKAD	1.081.979.820.386	27,70981365
11	EPAC	367.448.396.337	26,62984873
12	ESIP	77.924.121.640	25,07900139
13	FASW	11.513.044.288.721	30,07450179
14	IFII	1.074.238.575.525	27,70263322
15	IFSH	1.134.528.730.678	27,75723847
16	IGAR	9.412.000.000	22,96525131
17	INAI	139.596.963.457	25,66202528
18	INTP	27.344.672.000.000	30,93954282
19	ISSP	6.076.604.000.000	29,4354671
20	KAYU	110.332.632.100	25,42676557
21	KDSI	1.245.707.236.962	27,85072455
22	KMTR	5.127.760.608.990	29,26569015
23	LTLS	5.524.302.000.000	29,34017802
24	MDKI	973.684.000.000	27,60435265
25	MOLI	2.279.580.714.000	28,45501264
26	NICL	189.714.865.928	25,96878808
27	OPMS	99.117.797.294	25,31957485
28	PBID	2.421.301.079.000	28,51532615
29	SAMF	1.342.071.492.913	27,92523543
30	SMBR	5.737.175.560.000	29,37798814
31	SMCB	20.738.125.000.000	30,66299491
32	SMGR	78.006.244.000.000	31,98780999
33	SMKL	1.672.515.743.467	28,14535004
34	SPMA	2.316.065.006.133	28,47089074

35	SRSN	906.846.895.000	27,53323947
36	SWAT	640.935.546.558	27,18619474
37	TALF	1.474.472.516.166	28,01932143
38	TRST	4.223.302.387.771	29,07163849
39	WTON	8.509.017.299.594	29,77214758
40	YPAS	275.782.172.710	26,34287716
41	ZINC	362.744.240.649	26,61696385
42	ACES	7.247.063.894.294	29,61161752
43	BAYU	692.609.391.235	27,26373203
44	BOGA	595.139.000	20,20430555
45	BOLA	515.376.748.960	26,96816402
46	CBMF	344.228.909.175	26,56457271
47	CINT	498.020.612.974	26,9339073
48	CSAP	7.616.266.096.000	29,66130735
49	ERAA	11.211.369.042.000	30,04794947
50	ESTA	74.190.327.576	25,02989962
51	GEMA	972.015.359.252	27,60263744
52	GJTL	17.781.660.000.000	30,5091887
53	HRTA	2.830.686.417.461	28,67154035
54	INDS	2.826.260.084.696	28,66997543
55	KPIG	29.427.611.990.774	31,01295453
56	LPIN	337.792.393.010	26,54569732
57	MGLV	85.425.833.306	25,17091439
58	MNCN	32.261.560.000.000	31,10489754
59	MPMX	9.209.838.000.000	29,85129338
60	MSIN	2.306.597.000.000	28,46679439
61	NATO	808.770.530.038	27,41878107
62	PMJS	3.328.488.940.044	28,83353955
63	SCMA	6.766.903.494.000	29,54306471
64	SLIS	383.601.312.705	26,6728696
65	SMSM	3.375.526.000.000	28,84757228
66	TOYS	372.174.373.231	26,64262833
67	TURI	5.764.700.000.000	29,38277423
68	UFOE	318.590.601.307	26,48717273
69	WIFI	510.500.276.432	26,95865702
70	WOOD	5.949.006.786.510.000	36,32200067
71	AALI	27.781.231.000.000	30,95538176
72	ADES	958.791.000.000	27,58893895
73	AISA	2.011.557.000.000	28,32993016

74	AMRT	25.970.743.000.000	30,88799175
75	BISI	2.914.979.000.000	28,70088373
76	BUDI	2.963.007.000.000	28,71722575
77	CEKA	1.566.673.828.068	28,07997591
78	CLEO	1.310.940.121.622	27,90176565
79	CPRO	6.326.293.000.000	29,47573556
80	CSRA	1.398.568.521.297	27,96647034
81	DLTA	1.225.580.913.000	27,83443606
82	DMND	5.680.638.000.000	29,36808467
83	DSNG	14.151.383.000.000	30,28083347
84	ENZO	271.189.553.490	26,32608387
85	EPMT	9.211.731.059.218.000	36,75925418
86	FLMC	117.255.344.737.000	32,39537511
87	GGRM	78.191.409.000.000	31,9901809
88	GOOD	6.570.969.641.033.000	36,4214378
89	HMSP	49.674.030.000.000	31,53650338
90	HOKI	906.924.214.166.000	34,44108001
91	ICBP	103.588.325.000.000	32,27144575
92	INDF	163.136.516.000.000	32,72560849
93	ITIC	505.077.168.839.000	33,85573234
94	JPFA	25.951.760.000.000	30,88726055
95	KEJU	674.806.910.037.000	34,14544771
96	KINO	5.255.359.155.031.000	36,19802474
97	KMDS	145.488.436.584.000	32,61111773
98	LSIP	10.922.788.000.000	30,02187237
99	MIDI	5.923.693.000.000	29,40998119
100	MLBI	2.907.425.000.000	28,69828893
101	MYOR	19.777.500.514.550.000	37,52332135
102	PALM	4.043.604.072.000	29,02815751
103	PSGO	3.401.723.398.441.000	35,76305858
104	RANC	1.319.134.443.995.000	34,81575219
105	ROTI	4.452.166.671.985.000	36,03216727
106	SDPC	1.164.826.486.522.000	34,69134853
107	SIMP	35.395.264.000.000	31,19759914
108	SIPD	2.592.850.000.000	28,58377877
109	SKBM	1.768.660.546.754.000	35,1089989
110	SMAR	35.026.171.000.000	31,18711664
111	SSMS	12.775.930.059.000	30,17858405
112	STTP	3.448.995.059.882.000	35,7768593



113	TAPG	12.323.970.000.000	30,14256726
114	TBLA	19.431.293.000.000	30,59790592
115	TGKA	3.361.956.197.960.000	35,7512994
116	UCID	7.644.451.000.000	29,66500114
117	ULTJ	8.754.116.000.000	29,80054511
118	UNVR	20.534.632.000.000	30,65313394
119	VICI	959.769.030.280.000	34,49771378
120	WMUU	1.416.494.380.208.000	34,88696147
121	AKRA	18.683.572.815.000	30,55866579
122	BESS	620.407.533.334.000	34,06139769
123	DWGL	703.672.417.000	27,27957877
124	ELSA	7.562.822.000.000	29,65426552
125	ETWA	1.055.671.083.056.000	34,59295306
126	FIRE	505.302.049.812.000	33,85617748
127	JSKY	495.492.401.031.000	33,83657313
128	KOPI	185.404.119.807.000	32,85355899
129	PKPK	68.655.724.000	24,95237035
130	PTBA	24.056.755.000.000	30,81143695
131	RUIS	1.345.151.507.257.000	34,83528305
132	TCPI	2.752.211.000.000	28,6434257
133	WOWS	765.277.957.353.000	34,27126023
134	CARE	3.445.671.264.153.000	35,77589513
135	DGNS	132.574.647.160.000	32,51816698
136	DVLA	1.986.711.872.000	28,31750206
137	INAF	1.713.334.658.849.000	35,07721796
138	IRRA	535.270.961.113.000	33,9137942
139	KAEF	17.562.816.674.000	30,49680509
140	KLBF	22.564.300.317.374.000	37,65514542
141	MERK	929.901.046.000	27,55834402
142	MIKA	6.372.279.460.008.000	36,39073364
143	PEHA	1.915.989.375.000	28,28125525
144	PRDA	2.232.052.000.000	28,43394246
145	PYFA	228.575.380.866.000	33,06288717
146	SCPI	1.598.281.523.000	28,09995012
147	SIDO	3.849.516.000.000	28,97896854
148	SILO	8.427.782.000.000	29,76255475
149	SOHO	4.180.243.000.000	29,06139049
150	TSPC	9.104.657.533.366.000	36,74756249
151	APII	512.220.639.129.000	33,86977658

152	ARNA	1.970.340.289.520.000	35,21698266
153	ASGR	2.288.831.000.000	28,45906232
154	ASII	338.203.000.000.000	33,45466742
155	BHIT	59.484.422.000.000	31,71673558
156	BMTR	32.261.560.000.000	31,10489754
157	CAKK	354.900.568.484.000	33,50285878
158	CCSI	500.778.546.000	26,93942982
159	HOPE	13.753.624.738.885.000	37,1600788
160	ICON	370.846.674.317.000	33,54680982
161	IMPC	2.697.100.062.756.000	35,53095354
162	INDX	62.664.013.184.000	31,76880845
163	JECC	1.513.949.141.000	28,04574268
164	JTPE	1.038.097.010.616.000	34,57616563
165	KBLM	1.026.762.882.496.000	34,56518742
166	KOIN	675.863.759.206.000	34,14701263
167	KONI	113.491.970.006.000	32,3627532
168	MFMI	341.169.168.581.000	33,46339957
169	MLIA	5.745.215.496.000	29,37938854
170	MLPL	2.417.802.000.000	28,51387998
171	SCCO	3.743.659.818.718.000	35,85884009
172	SKRN	1.556.817.197.045.000	34,98141987
173	SOSS	293.845.361.216.000	33,31407476
174	SPTO	3.035.584.618.693.000	35,64918043
175	TIRA	344.961.267.102.000	33,47445326
176	UNTR	99.800.963.000.000	32,23419895
177	VOKS	2.915.635.059.892.000	35,60886405
178	ADHI	38.093.888.626.552.000	38,17883026
179	BUKK	4.976.221.593.000	29,235692
180	CMNP	16.497.923.247.000	30,43425563
181	GHON	827.628.586.000	27,44183032
182	GOLD	338.352.250.000	26,54735335
183	IBST	10.412.826.253.217.000	36,88181473
184	IPCM	1.408.289.984.000	27,97339731
185	JKON	4.565.315.258.000	29,14950869
186	LCKM	146.610.616.333.000	32,61880132
187	LINK	7.799.803.000.000	29,68511959
188	META	5.846.683.392.749.000	36,30465095
189	NRCA	2.221.459.173.567.000	35,33694066
190	PBSA	702.230.672.680.000	34,18528306

191	PPRE	5.213.065.144.109.000	36,1899444
192	PTDU	231.306.809.701.000	33,07476613
193	PTPP	53.472.450.650.976.000	38,51794298
194	SUPR	12.044.736.000.000	30,11964883
195	TBIG	36.521.303.000.000	31,22891685
196	TGRA	443.783.784.479.000	33,72635859
197	TLKM	281.087.935.187.000	33,26968867
198	TOTL	2.889.059.738.000	28,69195221
199	TOWR	34.249.550.000.000	31,16469454
200	WEGE	6.081.882.876.649.000	36,34409073
201	WIKA	68.109.185.000.000	31,8521332
202	AMAN	799.397.510.000	27,40712417
203	APLN	30.391.359.956.000	31,04517947
204	ARMY	1.743.475.528.159.000	35,09465695
205	ATAP	100.138.039.699.000	32,23757075
206	BCIP	909.264.462.663.000	34,44365711
207	BIPP	2.126.525.330.314.000	35,29326574
208	BSDE	60.862.927.000.000	31,73964535
209	CITY	952.922.512.425.000	34,49055471
210	CSIS	538.263.035.994.000	33,91936847
211	CTRA	39.255.187.000.000	31,3011047
212	DILD	15.701.873.000.000	30,38480112
213	DUTI	13.753.624.738.885.000	37,1600788
214	GPRA	1.727.361.676.947.000	35,0853716
215	HOMI	234.755.380.515.000	33,08956515
216	JRPT	11.481.521.265.000	30,07176001
217	KBAG	463.491.459.004.000	33,76980907
218	KIJA	12.200.175.979.870.000	37,04022677
219	MKPI	7.622.918.065.733.000	36,56993564
220	MPRO	1.770.238.845.000	28,20213559
221	MTLA	5.932.483.000.000	29,41146396
222	NIRO	10.608.390.520.541.000	36,90042164
223	NZIA	663.378.054.003.000	34,12836616
224	POLI	2.473.039.414.917.000	35,44422432
225	POLL	7.017.159.595.518.000	36,48713492
226	PPRO	18.588.970.471.992.000	37,46134481
227	PURI	220.351.000.000	26,11848757
228	PWON	26.458.805.377.000	30,90661013
229	RDTX	2.971.061.771.714.000	35,62769578

230	REAL	352.590.228.523.000	33,49632767
231	SMDM	3.201.910.904.021.000	35,70252418
232	SMRA	24.922.534.224.000	30,8467935
233	TRIN	1.472.164.984.000	28,01775521
234	TRUE	974.900.992.389.000	34,51335704
235	URBN	3.941.663.945.087.000	35,91037935
236	DCII	2.436.292.000.000	28,52149833
237	DIVA	1.154.965.011.840.000	34,68284645
238	EMTK	17.884.145.634.000	30,51493572
239	GLVA	470.855.000.000	26,87781603
240	HDIT	413.960.473.608.000	33,65679161
241	MCAS	1.835.183.217.104.000	35,14592072
242	MLPT	2.075.527.000.000	28,36123621
243	NFCX	1.403.992.329.735.000	34,87809624
244	TECH	6.525.176.000.000	29,50668904
245	TFAS	223.989.846.219.000	33,04262184
246	UVCR	2.676.388.593.000	28,61548946
247	AKSI	298.261.244.290.000	33,32899088
248	ASSA	5.170.895.098.267.000	36,1818222
249	BPTR	536.303.219.831.000	33,91572083
250	HAIS	378.397.974.553.000	33,5669676
251	HELI	335.775.952.688.000	33,44746525
252	JAYA	82.202.146.171.000	32,04020253
253	NELY	568.048.326.214.000	33,97322761
254	SAPX	210.419.761.255.000	32,98012551
255	TMAS	3.837.040.000.000	28,97572235
256	TRJA	605.533.990.302.000	34,03713181

## Lampiran 6 Hasil Uji SPSS

### 1. Uji statistik descriptive

#### Descriptive Statistics

	N	Minimum	Maximum	Mean		Std. Deviation
	Statistic	Statistic	Statistic	Statistic	Std. Error	Statistic
KONSERVATISEM	174	-,0943	,1255	,010126	,0035826	,0472576
KEPEMILIKAN_INSTITUSIONAL	174	2,2282	3,1623	2,867818	,0152851	,2016237
UKURAN_PERUSAHAAN	174	1,36287	1,42210	1,3906449	,00119832	,01580693
KOMISARIS_INDEPENDEN	174	2,02	2,94	2,5144	,01174	,15482
Valid N (listwise)	174					

### 2. Uji asumsi klasik

#### 2.1 Uji Normalitas

#### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		175
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.05927304
Most Extreme Differences	Absolute	.061
	Positive	.061
	Negative	-.055
Test Statistic		.061
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

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

## 2.2 Uji multikolinieritas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-.011	.027		-.422	.674					
	x1	.000	.000	.075	.984	.327	.091	.075	.074	.973	1.027
	x2	.012	.023	.038	.504	.615	.024	.039	.038	.986	1.014
	x3	-2.797E-17	.000	-.171	-2.260	.025	-.178	-.170	-.169	.985	1.015

a. Dependent Variable: y

## 2.3 Uji heteroskedastisitas

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	.043	.017		2.459	.015					
	x1	.000	.000	.037	.476	.635	.027	.036	.036	.973	1.027
	x2	-.009	.015	-.045	-.587	.558	-.045	-.045	-.044	.986	1.014
	x3	1.308E-17	.000	.126	1.655	.100	.120	.126	.125	.985	1.015

a. Dependent Variable: abs\_res

## 2.4 uji autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.195 <sup>a</sup>	.038	.021	.05979	1.951

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y

## 3. Uji regresi linear berganda

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-.011	.027		-.422	.674					
	x1	.000	.000	.075	.984	.327	.091	.075	.074	.973	1.027
	x2	.012	.023	.038	.504	.615	.024	.039	.038	.986	1.014
	x3	-2.797E-17	.000	-.171	-2.260	.025	-.178	-.170	-.169	.985	1.015

a. Dependent Variable: y

#### 4. Uji hipotesis

##### 4.1 Uji statistik parsial (Uji t)

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
		B	Std. Error	Beta			Zero-order	Partial	Part	Tolerance	VIF
1	(Constant)	-.011	.027		-.422	.674					
	x1	.000	.000	.075	.984	.327	.091	.075	.074	.973	1.027
	x2	.012	.023	.038	.504	.615	.024	.039	.038	.986	1.014
	x3	-2.797E-17	.000	-.171	-2.260	.025	-.178	-.170	-.169	.985	1.015

a. Dependent Variable: y

##### 4.2 Uji statistik simultan (Uji f)

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.024	3	.008	2.259	.083 <sup>b</sup>
	Residual	.611	171	.004		
	Total	.636	174			

a. Dependent Variable: y

b. Predictors: (Constant), x3, x2, x1

##### 4.3 Uji koefisien determinasi

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.195 <sup>a</sup>	.038	.021	.05979	1.951

a. Predictors: (Constant), x3, x2, x1

b. Dependent Variable: y