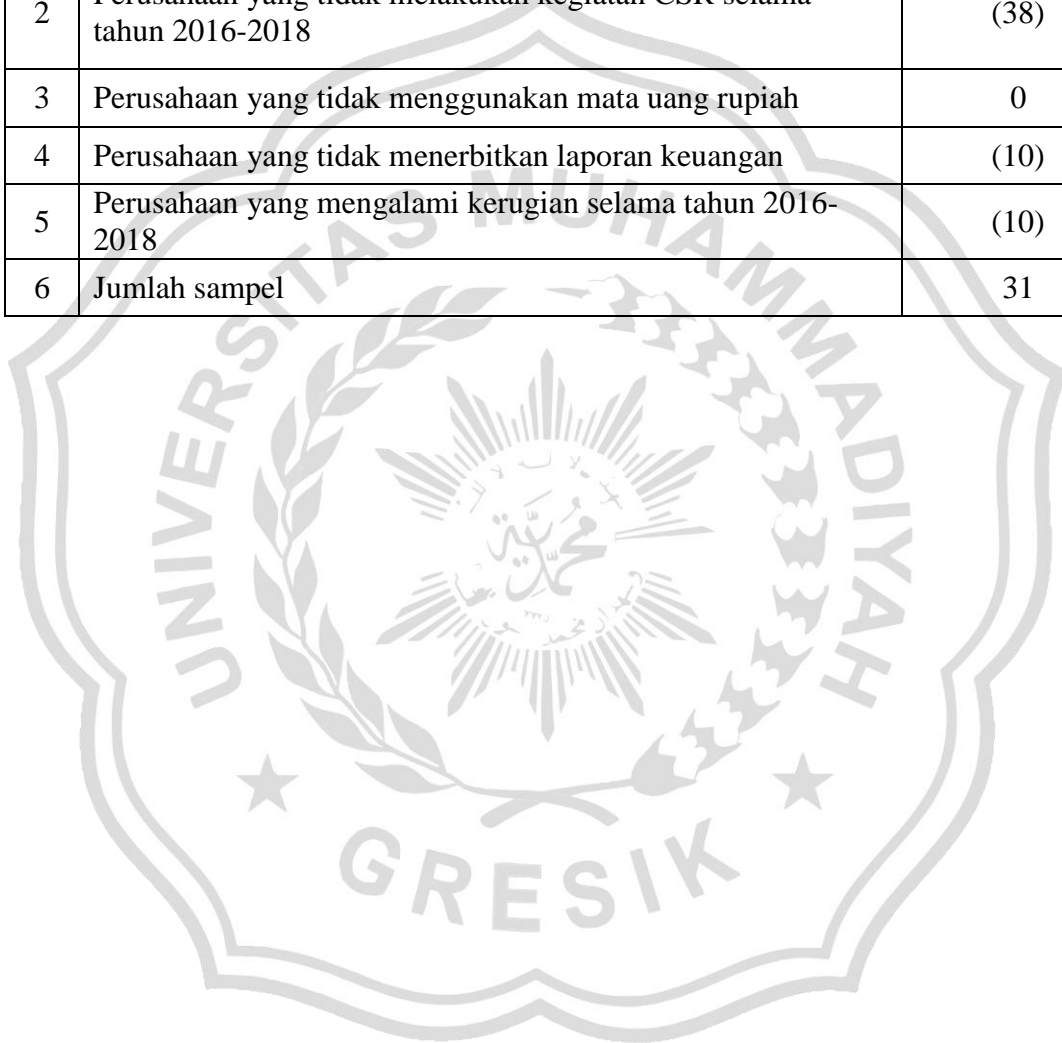


Lampiran 1

Distribusi Sampel Penelitian

No	Keterangan	Jumlah
1	Jumlah Perusahaan Property yang terdaftar di BEI selama tahun 2016-2018	89
2	Perusahaan yang tidak melakukan kegiatan CSR selama tahun 2016-2018	(38)
3	Perusahaan yang tidak menggunakan mata uang rupiah	0
4	Perusahaan yang tidak menerbitkan laporan keuangan	(10)
5	Perusahaan yang mengalami kerugian selama tahun 2016-2018	(10)
6	Jumlah sampel	31



## Lampiran 2

## Sampel Perusahaan Lulus Kriteria 2016-2018

No	Kode	Nama Perusahaan	Bidang
1	ACST	Acset Indonusa Tbk.	Property, Real Estate and Building Construction
2	APLN	Agung Podomoro Land Tbk.	Property, Real Estate and Building Construction
3	ASRI	Alam Sutera Realty Tbk.	Property, Real Estate and Building Construction
4	BCIP	Bumi Citra Permai Tbk.	Property, Real Estate and Building Construction
5	BEST	Bekasi Fajar Industrial Estate	Property, Real Estate and Building Construction
6	BKSL	Sentul City Tbk.	Property, Real Estate and Building Construction
7	DART	Duta Anggada Realty Tbk.	Property, Real Estate and Building Construction
8	DILD	Intiland Development Tbk.	Property, Real Estate and Building Construction
9	DMAS	Puradelta Lestari Tbk.	Property, Real Estate and Building Construction
10	EMDE	Megapolitan Developments Tbk.	Property, Real Estate and Building Construction
11	FMII	Fortune Mate Indonesia Tbk	Property, Real Estate and Building Construction
12	GPRA	Perdana Gapuraprima Tbk.	Property, Real Estate and Building Construction
13	GWSA	Greenwood Sejahtera Tbk.	Property, Real Estate and Building Construction
14	IDPR	Indonesia Pondasi Raya Tbk.	Property, Real Estate and Building Construction
15	JKON	Jaya Konstruksi Manggala Prata	Property, Real Estate and Building Construction
16	JRPT	Jaya Real Property Tbk.	Property, Real Estate and Building Construction
17	KIJA	Kawasan Industri Jababeka Tbk.	Property, Real Estate and Building Construction
18	LPCK	Lippo Cikarang Tbk	Property, Real Estate and Building Construction
19	LPKR	Lippo Karawaci Tbk.	Property, Real Estate and Building Construction
20	MDLN	Modernland Realty Tbk.	Property, Real Estate and Building Construction
21	MMLP	Mega Manunggal Property Tbk.	Property, Real Estate and Building Construction

22	NRCA	Nusa Raya Cipta Tbk.	Property, Real Estate and Building Construction
23	PBSA	Paramita Bangun Sarana Tbk.	Property, Real Estate and Building Construction
24	PLIN	Plaza Indonesia Realty Tbk.	Property, Real Estate and Building Construction
25	PTPP	PP (Persero) Tbk.	Property, Real Estate and Building Construction
26	PWON	Pakuwon Jati Tbk.	Property, Real Estate and Building Construction
27	SMDM	Suryamas Dutamakmur Tbk.	Property, Real Estate and Building Construction
28	SMRA	Summarecon Agung Tbk.	Property, Real Estate and Building Construction
29	SSIA	Surya Semesta Internusa Tbk.	Property, Real Estate and Building Construction
30	TARA	Sitara Propertindo Tbk.	Property, Real Estate and Building Construction
31	WSKT	Waskita Karya (Persero) Tbk.	Property, Real Estate and Building Construction



Lampiran 3

Perhitungan Index CSR tahun 2016

$$CSDI_j = \frac{\sum X_{ij}}{N_j}$$

NO	KODE	EC	EN	LA	HR	SO	PR	TOTAL	MAX ITEM	INDEX 16
1	ACST	4	18	26	8	1	3	60	91	0,66
2	APLN	4	30	19	9	1	1	64	91	0,70
3	ASRI	4	16	19	5	1	4	49	91	0,54
4	BCIP	3	14	10	1	1	4	33	91	0,36
5	BEST	1	30	10	2	1	4	48	91	0,53
6	BKSL	8	10	23	1	1	4	47	91	0,52
7	DART	3	22	12	2	1	4	44	91	0,48
8	DILD	3	23	5	1	1	4	37	91	0,41
9	DMAS	4	23	10	1	1	4	43	91	0,47
10	EMDE	3	11	15	1	1	1	32	91	0,35
11	FMII	3	30	10	7	1	1	52	91	0,57
12	GPRA	3	8	10	2	2	3	28	91	0,31
13	GWSA	3	28	12	1	1	3	48	91	0,53
14	IDPR	3	29	10	1	2	2	47	91	0,52
15	JKON	1	28	10	9	1	3	52	91	0,57
16	JRPT	7	22	10	2	2	1	44	91	0,48
17	KIJA	3	30	5	2	1	1	42	91	0,46
18	LPCK	1	31	10	2	1	7	52	91	0,57
19	LPKR	3	30	10	2	1	4	50	91	0,55
20	MDLN	7	27	5	1	1	4	45	91	0,49
21	MMLP	3	30	12	2	1	1	49	91	0,54
22	NRCA	7	33	12	2	2	2	58	91	0,64
23	PBSA	3	11	10	4	1	4	33	91	0,36
24	PLIN	1	22	10	1	1	1	36	91	0,40
25	PTPP	3	30	10	1	1	1	46	91	0,51
26	PWON	1	29	10	3	2	2	47	91	0,52
27	SMDM	4	30	5	1	1	1	42	91	0,46
28	SMRA	3	29	10	1	8	1	52	91	0,57
29	SSIA	4	29	10	1	1	1	46	91	0,51
30	TARA	4	29	10	1	1	3	48	91	0,53
31	WSKT	3	8	6	1	2	3	23	91	0,25

Lampiran 4

Perhitungan Index CSR tahun 2017

$$CSDI_j = \frac{\sum X_{ij}}{N_j}$$

NO	KODE	EC	EN	LA	HR	SO	PR	TOTAL	MAX ITEM	INDEX 17
1	ACST	4	10	10	8	1	4	37	91	0,41
2	APLN	9	49	17	8	1	4	88	91	0,97
3	ASRI	9	14	6	14	1	4	48	91	0,53
4	BCIP	3	14	10	1	8	4	40	91	0,44
5	BEST	3	9	15	1	1	4	33	91	0,36
6	BKSL	9	26	23	2	1	4	65	91	0,71
7	DART	3	22	17	2	1	4	49	91	0,54
8	DILD	3	23	7	2	1	4	40	91	0,44
9	DMAS	4	22	10	2	1	2	41	91	0,45
10	EMDE	3	12	15	2	1	2	35	91	0,38
11	FMII	3	11	10	7	1	1	33	91	0,36
12	GPRA	3	8	10	1	1	4	27	91	0,30
13	GWSA	3	23	10	1	1	3	41	91	0,45
14	IDPR	3	29	10	1	1	1	45	91	0,49
15	JKON	1	28	10	7	3	2	51	91	0,56
16	JRPT	7	34	10	2	2	1	56	91	0,62
17	KIJA	3	8	10	2	1	4	28	91	0,31
18	LPCK	1	34	10	2	1	7	55	91	0,60
19	LPKR	3	30	10	2	3	1	49	91	0,54
20	MDLN	7	31	10	1	1	1	51	91	0,56
21	MMLP	6	30	12	2	1	1	52	91	0,57
22	NRCA	7	34	9	1	2	3	56	91	0,62
23	PBSA	3	7	12	2	1	3	28	91	0,31
24	PLIN	3	34	10	1	1	1	50	91	0,55
25	PTPP	3	20	10	1	1	1	36	91	0,40
26	PWON	3	29	10	1	1	1	45	91	0,49
27	SMDM	3	30	5	1	2	2	43	91	0,47
28	SMRA	3	29	5	1	2	1	41	91	0,45
29	SSIA	4	30	10	1	1	1	47	91	0,52
30	TARA	4	29	10	1	2	4	50	91	0,55
31	WSKT	2	5	5	2	1	1	16	91	0,18

Lampiran 5

Perhitungan Index CSR tahun 2018

$$CSDI_j = \frac{\sum X_{ij}}{N_j}$$

NO	KODE	EC	EN	LA	HR	SO	PR	TOTAL	MAX ITEM	INDEX 18
1	ACST	4	18	18	1	1	4	46	91	0,51
2	APLN	10	2	6	8	1	4	31	91	0,34
3	ASRI	4	10	9	1	1	4	29	91	0,32
4	BCIP	8	14	10	1	8	4	45	91	0,49
5	BEST	3	32	15	1	1	4	56	91	0,62
6	BKSL	8	29	22	2	1	4	66	91	0,73
7	DART	3	24	13	2	1	4	47	91	0,52
8	DILD	3	23	15	3	1	4	49	91	0,54
9	DMAS	4	23	26	2	1	1	57	91	0,63
10	EMDE	3	13	15	2	1	3	37	91	0,41
11	FMII	3	29	18	7	1	1	59	91	0,65
12	GPRA	3	8	23	2	1	1	38	91	0,42
13	GWSA	3	23	11	2	1	3	43	91	0,47
14	IDPR	3	29	5	2	1	3	43	91	0,47
15	JKON	1	25	10	5	3	3	47	91	0,52
16	JRPT	7	10	10	2	2	1	32	91	0,35
17	KIJA	3	10	10	2	1	4	30	91	0,33
18	LPCK	4	30	10	2	1	4	51	91	0,56
19	LPKR	3	30	5	2	1	2	43	91	0,47
20	MDLN	7	30	10	1	1	1	50	91	0,55
21	MMLP	3	30	10	1	1	3	48	91	0,53
22	NRCA	7	30	10	2	1	3	53	91	0,58
23	PBSA	3	7	10	1	1	4	26	91	0,29
24	PLIN	7	22	10	1	1	1	42	91	0,46
25	PTPP	3	5	7	1	1	1	18	91	0,20
26	PWON	2	29	10	2	1	2	46	91	0,51
27	SMDM	4	30	10	1	1	1	47	91	0,52
28	SMRA	3	29	5	1	1	1	40	91	0,44
29	SSIA	4	29	5	1	1	1	41	91	0,45
30	TARA	4	29	11	2	2	4	52	91	0,57
31	WSKT	9	26	20	4	3	5	67	91	0,74

Lampiran 6

Perhitungan Leverage tahun 2016

$$\text{Leverage} = \frac{\text{Total Hutang}}{\text{Total Aktiva}} \times 100\%$$

NO	PERUSAHAAN	TAHUN	LEVERAGE			HASIL
			TOTAL HUTANG	TOTAL AKTIVA	x 100%	
1	ACST	2016	Rp 1.201.946.000.000	Rp 2.503.171.000.000	100	0,48
2	APLN	2016	Rp 15.741.190.673.000	Rp 25.711.953.382.000	100	0,61
3	ASRI	2016	Rp 12.998.285.601.000	Rp 20.186.130.682.000	100	0,64
4	BCIP	2016	Rp 483.773.183.280	Rp 789.137.743.984	100	0,61
5	BEST	2016	Rp 1.814.537.354.523	Rp 5.205.373.116.830	100	0,35
6	BKSL	2016	Rp 4.199.257.402.891	Rp 11.359.506.311.011	100	0,37
7	DART	2016	Rp 2.442.909.056.000	Rp 6.066.257.596.000	100	0,40
8	DILD	2016	Rp 6.782.581.912.231	Rp 11.840.059.936.442	100	0,57
9	DMAS	2016	Rp 415.467.051.316	Rp 7.803.851.935.273	100	0,05
10	EMDE	2016	Rp 675.649.658.921	Rp 1.363.641.661.657	100	0,50
11	FMII	2016	Rp 98.838.157.454	Rp 771.547.611.433	100	0,13
12	GPRA	2016	Rp 559.139.315.183	Rp 1.569.319.030.878	100	0,36
13	GWSA	2016	Rp 478.485.348.788	Rp 6.963.273.062.204	100	0,07
14	IDPR	2016	Rp 440.819.996.940	Rp 1.547.569.937.765	100	0,28
15	JKON	2016	Rp 1.806.636.043.000	Rp 4.007.387.283.000	100	0,45
16	JRPT	2016	Rp 3.578.037.749.000	Rp 8.484.436.652.000	100	0,42
17	KIJA	2016	Rp 5.095.107.624.314	Rp 10.733.598.205.115	100	0,47
18	LPCK	2016	Rp 1.410.462.000.000	Rp 5.653.153.000.000	100	0,25
19	LPKR	2016	Rp 23.528.544.000.000	Rp 45.603.683.000.000	100	0,52
20	MDLN	2016	Rp 7.944.774.284.719	Rp 14.540.108.285.179	100	0,55
21	MMLP	2016	Rp 681.509.496.000	Rp 3.965.769.441.000	100	0,17
22	NRCA	2016	Rp 992.553.991.254	Rp 2.134.213.795.106	100	0,47
23	PBSA	2016	Rp 295.228.381.210	Rp 847.811.330.225	100	0,35
24	PLIN	2016	Rp 2.301.324.680.000	Rp 4.586.569.370.000	100	0,50
25	PTPP	2016	Rp 20.437.542.443.428	Rp 31.215.671.256.566	100	0,65
26	PWON	2016	Rp 9.654.447.854.000	Rp 20.674.141.654.000	100	0,47
27	SMDM	2016	Rp 623.122.518.910	Rp 3.098.989.165.921	100	0,20
28	SMRA	2016	Rp 12.644.764.172.000	Rp 20.810.319.657.000	100	0,61
29	SSIA	2016	Rp 3.842.621.248.275	Rp 7.195.448.327.618	100	0,53
30	TARA	2016	Rp 165.757.986.444	Rp 1.218.023.176.513	100	0,14
31	WSKT	2016	Rp 44.659.793.617.499	Rp 61.433.012.174.447	100	0,73



Lampiran 7

Perhitungan Leverage tahun 2017

$$\text{Leverage} = \frac{\text{Total Hutang}}{\text{Total Aktiva}} \times 100\%$$

NO	PERUSAHAAN	Tahun	LEVERAGE			HASIL
			TOTAL HUTANG	TOTAL AKTIVA	100%	
1	ACST	2017	Rp 3.869.352.000.000	Rp 5.306.479.000.000	100	0,73
2	APLN	2017	Rp 17.293.138.465.000	Rp 28.790.116.014.000	100	0,60
3	ASRI	2017	Rp 12.155.738.907.000	Rp 20.728.430.487.000	100	0,59
4	BCIP	2017	Rp 483.271.261.150	Rp 843.447.229.256	100	0,57
5	BEST	2017	Rp 1.870.815.438.091	Rp 5.719.000.999.540	100	0,33
6	BKSL	2017	Rp 5.034.486.488.719	Rp 14.977.041.120.833	100	0,34
7	DART	2017	Rp 2.801.378.185.000	Rp 6.360.845.609.000	100	0,44
8	DILD	2017	Rp 6.786.634.857.165	Rp 13.097.184.964.411	100	0,52
9	DMAS	2017	Rp 465.103.754.344	Rp 7.470.941.557.319	100	0,06
10	EMDE	2017	Rp 1.081.693.156.648	Rp 1.868.623.723.806	100	0,58
11	FMII	2017	Rp 119.588.203.666	Rp 801.479.951.527	100	0,15
12	GPRA	2017	Rp 466.150.356.014	Rp 1.499.462.028.211	100	0,31
13	GWSA	2017	Rp 524.360.986.056	Rp 7.200.861.383.403	100	0,07
14	IDPR	2017	Rp 633.591.878.695	Rp 1.845.178.052.680	100	0,34
15	JKON	2017	Rp 1.416.455.539.000	Rp 4.202.515.316.000	100	0,34
16	JRPT	2017	Rp 3.496.187.155.000	Rp 9.472.682.688.000	100	0,37
17	KIJA	2017	Rp 5.366.080.073.786	Rp 11.266.320.312.348	100	0,48
18	LPCK	2017	Rp 4.657.491.000.000	Rp 12.378.227.000.000	100	0,38
19	LPKR	2017	Rp 26.911.822.000.000	Rp 56.772.116.000.000	100	0,47
20	MDLN	2017	Rp 7.522.211.606.109	Rp 14.599.669.337.351	100	0,52
21	MMLP	2017	Rp 693.479.770.000	Rp 5.363.669.399.000	100	0,13
22	NRCA	2017	Rp 1.139.310.048.741	Rp 2.342.166.843.820	100	0,49
23	PBSA	2017	Rp 221.659.389.910	Rp 841.399.521.382	100	0,26
24	PLIN	2017	Rp 3.652.525.537.000	Rp 4.639.438.405.000	100	0,79
25	PTPP	2017	Rp 27.539.670.430.514	Rp 41.782.780.915.111	100	0,66
26	PWON	2017	Rp 10.567.227.711.000	Rp 23.358.717.736.000	100	0,45
27	SMDM	2017	Rp 643.807.670.857	Rp 3.141.680.323.403	100	0,20
28	SMRA	2017	Rp 13.308.969.928.000	Rp 21.662.711.991.000	100	0,61
29	SSIA	2017	Rp 4.374.602.549.195	Rp 8.851.436.967.401	100	0,49
30	TARA	2017	Rp 180.826.802.445	Rp 1.234.608.879.825	100	0,15
31	WSKT	2017	Rp 76.140.838.029.129	Rp 97.895.760.838.624	100	0,78



Lampiran 8

Perhitungan Leverage tahun 2018

$$\text{Leverage} = \frac{\text{Total Hutang}}{\text{Total Aktiva}} \times 100\%$$

NO	PERUSAHAAN	Tahun	LEVERAGE			HASIL
			TOTAL HUTANG	TOTAL AKTIVA	100%	
1	ACST	2018	Rp 7.509.598.000.000	Rp 8.936.391.000.000	100	0,84
2	APLN	2018	Rp 17.376.276.425.000	Rp 29.583.829.904.000	100	0,59
3	ASRI	2018	Rp 11.339.568.456.000	Rp 20.890.925.564.000	100	0,54
4	BCIP	2018	Rp 439.430.278.694	Rp 849.799.701.092	100	0,52
5	BEST	2018	Rp 2.118.132.306.800	Rp 6.290.126.551.391	100	0,34
6	BKSL	2018	Rp 5.631.606.614.993	Rp 16.252.732.184.207	100	0,35
7	DART	2018	Rp 3.329.371.379.000	Rp 6.905.286.394.000	100	0,48
8	DILD	2018	Rp 7.699.882.620.129	Rp 14.215.535.191.206	100	0,54
9	DMAS	2018	Rp 311.529.808.844	Rp 7.500.033.435.372	100	0,04
10	EMDE	2018	Rp 1.292.022.707.779	Rp 2.096.614.260.152	100	0,62
11	FMII	2018	Rp 265.462.614.782	Rp 940.955.391.343	100	0,28
12	GPRA	2018	Rp 454.440.028.598	Rp 1.536.453.590.418	100	0,30
13	GWSA	2018	Rp 597.490.070.576	Rp 7.491.033.825.272	100	0,08
14	IDPR	2018	Rp 701.284.265.174	Rp 1.924.077.678.884	100	0,36
15	JKON	2018	Rp 2.221.760.533.000	Rp 4.804.256.788.000	100	0,46
16	JRPT	2018	Rp 3.847.899.580.000	Rp 10.541.248.267.000	100	0,37
17	KIJA	2018	Rp 5.731.263.365.834	Rp 11.783.772.244.027	100	0,49
18	LPCK	2018	Rp 1.695.594.000.000	Rp 8.589.827.000.000	100	0,20
19	LPKR	2018	Rp 24.336.392.000.000	Rp 49.806.410.000.000	100	0,49
20	MDLN	2018	Rp 8.397.680.558.019	Rp 15.227.479.982.230	100	0,55
21	MMLP	2018	Rp 783.095.982.000	Rp 6.091.322.807.000	100	0,13
22	NRCA	2018	Rp 1.046.474.842.586	Rp 2.254.711.765.640	100	0,46
23	PBSA	2018	Rp 121.442.380.012	Rp 664.737.875.477	100	0,18
24	PLIN	2018	Rp 3.811.773.076.000	Rp 5.043.925.604.000	100	0,76
25	PTPP	2018	Rp 36.233.538.927.553	Rp 52.549.150.902.972	100	0,69
26	PWON	2018	Rp 9.706.398.758.000	Rp 25.018.080.224.000	100	0,39
27	SMDM	2018	Rp 606.128.820.887	Rp 3.158.642.385.060	100	0,19
28	SMRA	2018	Rp 14.238.537.503.000	Rp 23.299.242.068.000	100	0,61
29	SSIA	2018	Rp 3.019.160.765.637	Rp 7.404.167.100.524	100	0,41
30	TARA	2018	Rp 69.255.452.233	Rp 1.122.279.225.842	100	0,06
31	WSKT	2018	Rp 85.504.482.872.789	Rp 1.243.916.581.823.830	100	0,07

Lampiran 9

Perhitungan Size tahun 2016

**Size = Ln Total Asset**

NO	PERUSAHAAN	TAHUN	TOTAL ASET	LOGARITMA NATURAL
1	ACST	2016	Rp 2.503.171.000.000	28,55
2	APLN	2016	Rp 25.711.953.282.000	30,88
3	ASRI	2016	Rp 20.186.130.682.000	30,64
4	BCIP	2016	Rp 789.137.743.984	27,39
5	BEST	2016	Rp 5.205.373.116.830	29,28
6	BKSL	2016	Rp 11.359.506.311.011	30,06
7	DART	2016	Rp 6.066.257.596.000	29,43
8	DILD	2016	Rp 11.840.059.936.442	30,10
9	DMAS	2016	Rp 7.803.851.935.273	29,69
10	EMDE	2016	Rp 1.363.641.661.657	27,94
11	FMII	2016	Rp 771.547.611.433	27,37
12	GPRA	2016	Rp 1.569.319.030.878	28,08
13	GWSA	2016	Rp 6.963.273.062.204	29,57
14	IDPR	2016	Rp 1.547.569.937.765	28,07
15	JKON	2016	Rp 4.007.387.283.000	29,02
16	JRPT	2016	Rp 8.484.436.652.000	29,77
17	KIJA	2016	Rp 10.733.598.205.115	30,00
18	LPCK	2016	Rp 5.653.153.000.000	29,36
19	LPKR	2016	Rp 45.603.683.000.000	31,45
20	MDLN	2016	Rp 14.540.108.285.179	30,31
21	MMLP	2016	Rp 3.965.769.441.000	29,01
22	NRCA	2016	Rp 2.134.213.795.106	28,39
23	PBSA	2016	Rp 847.811.330.225	27,47
24	PLIN	2016	Rp 4.586.569.370.000	29,15
25	PTPP	2016	Rp 31.215.671.256.566	31,07
26	PWON	2016	Rp 20.674.141.654.000	30,66
27	SMDM	2016	Rp 3.098.989.165.921	28,76
28	SMRA	2016	Rp 20.810.319.657.000	30,67
29	SSIA	2016	Rp 7.195.448.327.618	29,60
30	TARA	2016	Rp 1.218.023.176.513	27,83
31	WSKT	2016	Rp 61.433.012.174.447	31,75

Lampiran 10

Perhitungan Size tahun 2017

**Size = Ln Total Asset**

NO	PERUSAHAAN	TAHUN	TOTAL ASET	LOGARITMA NATURAL
1	ACST	2017	Rp 5.306.479.000.000	29,30
2	APLN	2017	Rp 28.790.116.014.000	30,99
3	ASRI	2017	Rp 20.728.430.487.000	30,66
4	BCIP	2017	Rp 843.447.229.256	27,46
5	BEST	2017	Rp 5.719.000.999.540	29,37
6	BKSL	2017	Rp 14.977.041.120.833	30,34
7	DART	2017	Rp 6.360.845.609.000	29,48
8	DILD	2017	Rp 13.097.184.964.411	30,20
9	DMAS	2017	Rp 7.470.941.557.319	29,64
10	EMDE	2017	Rp 1.868.623.723.806	28,26
11	FMII	2017	Rp 801.479.951.527	27,41
12	GPRA	2017	Rp 1.499.462.028.211	28,04
13	GWSA	2017	Rp 7.200.861.383.403	29,61
14	IDPR	2017	Rp 1.845.178.052.680	28,24
15	JKON	2017	Rp 4.202.515.316.000	29,07
16	JRPT	2017	Rp 9.472.682.688.000	29,88
17	KIJA	2017	Rp 11.266.320.312.348	30,05
18	LPCK	2017	Rp 12.378.227.000.000	30,15
19	LPKR	2017	Rp 56.772.116.000.000	31,67
20	MDLN	2017	Rp 14.599.669.337.351	30,31
21	MMLP	2017	Rp 5.363.669.399.000	29,31
22	NRCA	2017	Rp 2.342.166.843.820	28,48
23	PBSA	2017	Rp 841.399.521.382	27,46
24	PLIN	2017	Rp 4.639.438.405.000	29,17
25	PTPP	2017	Rp 41.782.780.915.111	31,36
26	PWON	2017	Rp 23.358.717.736.000	30,78
27	SMDM	2017	Rp 3.141.680.323.403	28,78
28	SMRA	2017	Rp 21.662.711.991.000	30,71
29	SSIA	2017	Rp 8.851.436.967.401	29,81
30	TARA	2017	Rp 1.234.608.879.825	27,84
31	WSKT	2017	Rp 97.895.760.838.624	32,21

Lampiran 11

Perhitungan Size tahun 2018

**Size = Ln Total Asset**

NO	PERUSAHAAN	TAHUN	TOTAL ASET	LOGARITMA NATURAL
1	ACST	2018	Rp 8.936.391.000.000	29,82
2	APLN	2018	Rp 29.583.829.904.000	31,02
3	ASRI	2018	Rp 20.890.925.564.000	30,67
4	BCIP	2018	Rp 849.799.701.092	27,47
5	BEST	2018	Rp 6.290.126.551.391	29,47
6	BKSL	2018	Rp 16.252.732.184.207	30,42
7	DART	2018	Rp 6.905.286.394.000	29,56
8	DILD	2018	Rp 14.215.535.191.206	30,29
9	DMAS	2018	Rp 7.500.033.435.372	29,65
10	EMDE	2018	Rp 2.096.614.260.152	28,37
11	FMII	2018	Rp 940.955.391.343	27,57
12	GPRA	2018	Rp 1.536.453.590.418	28,06
13	GWSA	2018	Rp 7.491.033.825.272	29,64
14	IDPR	2018	Rp 1.924.077.678.884	28,29
15	JKON	2018	Rp 4.804.256.788.000	29,20
16	JRPT	2018	Rp 10.541.248.267.000	29,99
17	KIJA	2018	Rp 11.783.772.244.027	30,10
18	LPCK	2018	Rp 8.589.827.000.000	29,78
19	LPKR	2018	Rp 49.806.410.000.000	31,54
20	MDLN	2018	Rp 15.227.479.982.230	30,35
21	MMLP	2018	Rp 6.091.322.807.000	29,44
22	NRCA	2018	Rp 2.254.711.765.640	28,44
23	PBSA	2018	Rp 664.737.875.477	27,22
24	PLIN	2018	Rp 5.043.925.604.000	29,25
25	PTPP	2018	Rp 52.549.150.902.972	31,59
26	PWON	2018	Rp 25.018.080.224.000	30,85
27	SMDM	2018	Rp 3.158.642.385.060	28,78
28	SMRA	2018	Rp 23.299.242.068.000	30,78
29	SSIA	2018	Rp 7.404.167.100.524	29,63
30	TARA	2018	Rp 1.122.279.225.842	27,75
31	WSKT	2018	Rp 1.243.916.581.823.830	34,76

Lampiran 12

Perhitungan ROA tahun 2016

$$\text{ROA} = \frac{\text{Laba bersih}}{\text{Total Aset}}$$

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	TOTAL ASET	HASIL
1	ACST	2016	Rp 67.555.000.000	Rp 2.503.171.000.000	0,03
2	APLN	2016	Rp 939.737.108.000	Rp 25.711.953.282.000	0,04
3	ASRI	2016	Rp 510.243.279.000	Rp 20.186.130.682.000	0,03
4	BCIP	2016	Rp 49.427.928.492	Rp 789.137.743.984	0,06
5	BEST	2016	Rp 336.287.878.603	Rp 5.205.373.116.830	0,06
6	BKSL	2016	Rp 562.230.562.000	Rp 11.359.506.311.011	0,05
7	DART	2016	Rp 191.876.068.000	Rp 6.066.257.596.000	0,03
8	DILD	2016	Rp 297.350.554.988	Rp 11.840.059.936.442	0,03
9	DMAS	2016	Rp 757.548.336.781	Rp 7.803.851.935.273	0,10
10	EMDE	2016	Rp 65.470.178.568	Rp 1.363.641.661.657	0,05
11	FMII	2016	Rp 276.909.152.732	Rp 771.547.611.433	0,36
12	GPRA	2016	Rp 46.995.769.773	Rp 1.569.319.030.878	0,03
13	GWSA	2016	Rp 210.148.843.517	Rp 6.963.273.062.204	0,03
14	IDPR	2016	Rp 120.431.914.840	Rp 1.547.569.937.765	0,08
15	JKON	2016	Rp 331.660.184.000	Rp 4.007.387.283.000	0,08
16	JRPT	2016	Rp 1.017.849.186.000	Rp 8.484.436.652.000	0,12
17	KIJA	2016	Rp 426.542.322.505	Rp 10.733.598.205.115	0,04
18	LPCK	2016	Rp 539.796.000.000	Rp 5.653.153.000.000	0,10
19	LPKR	2016	Rp 1.227.374.000.000	Rp 45.603.683.000.000	0,03
20	MDLN	2016	Rp 501.349.673.188	Rp 14.540.108.285.179	0,03
21	MMLP	2016	Rp 399.206.997.000	Rp 3.965.769.441.000	0,10
22	NRCA	2016	Rp 101.091.266.970	Rp 2.134.213.795.106	0,05
23	PBSA	2016	Rp 123.590.613.337	Rp 847.811.330.225	0,15
24	PLIN	2016	Rp 725.619.401.000	Rp 4.586.569.370.000	0,16
25	PTPP	2016	Rp 1.148.476.320.716	Rp 31.215.671.256.566	0,04
26	PWON	2016	Rp 1.780.254.981.000	Rp 20.674.141.654.000	0,09
27	SMDM	2016	Rp 20.429.870.704	Rp 3.098.989.165.921	0,01
28	SMRA	2016	Rp 605.050.858.000	Rp 20.810.319.657.000	0,03
29	SSIA	2016	Rp 100.854.847.637	Rp 7.195.448.327.618	0,01
30	TARA	2016	Rp 2.875.111.978	Rp 1.218.023.176.513	0,00
31	WSKT	2016	Rp 1.813.068.616.784	Rp 61.433.012.174.447	0,03

Lampiran 13

Perhitungan ROA tahun 2017

$$\text{ROA} = \frac{\text{Laba bersih}}{\text{Total Aset}}$$

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	TOTAL ASET	HASIL
1	ACST	2017	Rp 153.791.000.000	Rp 5.306.479.000.000	0,03
2	APLN	2017	Rp 1.882.581.400.000	Rp 28.790.116.014.000	0,07
3	ASRI	2017	Rp 1.385.189.177.000	Rp 20.728.430.487.000	0,07
4	BCIP	2017	Rp 53.529.632.889	Rp 843.447.229.256	0,06
5	BEST	2017	Rp 483.387.486.933	Rp 5.719.000.999.540	0,08
6	BKSL	2017	Rp 466.871.374.097	Rp 14.977.041.120.833	0,03
7	DART	2017	Rp 30.177.817.000	Rp 6.360.845.609.000	0,00
8	DILD	2017	Rp 271.538.513.369	Rp 13.097.184.964.411	0,02
9	DMAS	2017	Rp 657.119.635.819	Rp 7.470.941.557.319	0,09
10	EMDE	2017	Rp 106.211.882.512	Rp 1.868.623.723.806	0,06
11	FMII	2017	Rp 8.731.194.357	Rp 801.479.951.527	0,01
12	GPRA	2017	Rp 37.316.086.438	Rp 1.499.462.028.211	0,02
13	GWSA	2017	Rp 188.500.432.096	Rp 7.200.861.383.403	0,03
14	IDPR	2017	Rp 114.258.186.025	Rp 1.845.178.052.680	0,06
15	JKON	2017	Rp 309.948.018.000	Rp 4.202.515.316.000	0,07
16	JRPT	2017	Rp 1.117.126.108.000	Rp 9.472.682.688.000	0,12
17	KIJA	2017	Rp 149.840.578.536	Rp 11.266.320.312.348	0,01
18	LPCK	2017	Rp 368.440.000.000	Rp 12.378.227.000.000	0,03
19	LPKR	2017	Rp 856.984.000.000	Rp 56.772.116.000.000	0,02
20	MDLN	2017	Rp 614.773.608.046	Rp 14.599.669.337.351	0,04
21	MMLP	2017	Rp 293.064.581.000	Rp 5.363.669.399.000	0,05
22	NRCA	2017	Rp 153.443.549.305	Rp 2.342.166.843.820	0,07
23	PBSA	2017	Rp 96.579.759.550	Rp 841.399.521.382	0,11
24	PLIN	2017	Rp 286.288.858.000	Rp 4.639.438.405.000	0,06
25	PTPP	2017	Rp 1.723.852.894.286	Rp 41.782.780.915.111	0,04
26	PWON	2017	Rp 2.024.627.040.000	Rp 23.358.717.736.000	0,09
27	SMDM	2017	Rp 19.737.381.645	Rp 3.141.680.323.403	0,01
28	SMRA	2017	Rp 532.437.613.000	Rp 21.662.711.991.000	0,02
29	SSIA	2017	Rp 1.241.357.001.429	Rp 8.851.436.967.401	0,14
30	TARA	2017	Rp 1.276.478.284	Rp 1.234.608.879.825	0,00
31	WSKT	2017	Rp 4.201.572.490.754	Rp 97.895.760.838.624	0,04

Lampiran 14

Perhitungan ROA tahun 2018

$$\text{ROA} = \frac{\text{Laba bersih}}{\text{Total Aset}}$$

NO	KODE PERUSAHAAN	TAHUN	LABA BERSIH	TOTAL ASET	HASIL
1	ACST	2018	Rp 21.419.000.000	Rp 8.936.391.000.000	0,00
2	APLN	2018	Rp 193.730.292.000	Rp 29.583.829.904.000	0,01
3	ASRI	2018	Rp 970.586.000.000	Rp 20.890.925.564.000	0,05
4	BCIP	2018	Rp 50.247.119.273	Rp 849.799.701.092	0,06
5	BEST	2018	Rp 422.536.948.687	Rp 6.290.126.551.391	0,07
6	BKSL	2018	Rp 368.591.316.449	Rp 16.252.732.184.207	0,02
7	DART	2018	Rp 13.121.021.000	Rp 6.905.286.394.000	0,00
8	DILD	2018	Rp 194.106.659.340	Rp 14.215.535.191.206	0,01
9	DMAS	2018	Rp 496.364.970.438	Rp 7.500.033.435.372	0,07
10	EMDE	2018	Rp 16.095.009.620	Rp 2.096.614.260.152	0,01
11	FMII	2018	Rp 119.588.203.666	Rp 940.955.391.343	0,13
12	GPRA	2018	Rp 50.425.199.916	Rp 1.536.453.590.418	0,03
13	GWSA	2018	Rp 210.570.439.177	Rp 7.491.033.825.272	0,03
14	IDPR	2018	Rp 31.180.315.557	Rp 1.924.077.678.884	0,02
15	JKON	2018	Rp 268.229.012.000	Rp 4.804.256.788.000	0,06
16	JRPT	2018	Rp 1.049.745.761.000	Rp 10.541.248.267.000	0,10
17	KIJA	2018	Rp 67.100.402.943	Rp 11.783.772.244.027	0,01
18	LPCK	2018	Rp 2.220.722.000.000	Rp 8.589.827.000.000	0,26
19	LPKR	2018	Rp 1.726.085.000.000	Rp 49.806.410.000.000	0,03
20	MDLN	2018	Rp 25.265.863.861	Rp 15.227.479.982.230	0,00
21	MMLP	2018	Rp 281.313.117.000	Rp 6.091.322.807.000	0,05
22	NRCA	2018	Rp 117.967.950.221	Rp 2.254.711.765.640	0,05
23	PBSA	2018	Rp 42.264.288.073	Rp 664.737.875.477	0,06
24	PLIN	2018	Rp 214.534.304.000	Rp 5.043.925.604.000	0,04
25	PTPP	2018	Rp 1.958.993.059.360	Rp 52.549.150.902.972	0,04
26	PWON	2018	Rp 2.826.936.213.000	Rp 25.018.080.224.000	0,11
27	SMDM	2018	Rp 85.390.121.403	Rp 3.158.642.385.060	0,03
28	SMRA	2018	Rp 690.623.630.000	Rp 23.299.242.068.000	0,03
29	SSIA	2018	Rp 89.833.255.584	Rp 7.404.167.100.524	0,01
30	TARA	2018	Rp 952.117.451	Rp 1.122.279.225.842	0,00
31	WSKT	2018	Rp 4.619.567.705.553	Rp 1.243.916.581.823.830	0,00



Lampiran 15

Perhitungan Cash Flow tahun 2016

$$\text{CFROA} = \frac{\text{Kas dari aktivitas operasi}}{\text{Total asset}}$$

NO	PERUSAHAAN	TAHUN	CASH FLOW		HASIL
			KAS DARI AKTIVITAS OPERASI	TOTAL ASET	
1	ACST	2016	-Rp 158.255.000.000	Rp 2.503.171.000.000	-0,06
2	APLN	2016	-Rp 523.713.385.000	Rp 25.711.953.282.000	-0,02
3	ASRI	2016	Rp 1.482.024.047.000	Rp 20.186.130.682.000	0,07
4	BCIP	2016	Rp 88.852.869.393	Rp 789.137.743.984	0,11
5	BEST	2016	Rp 291.552.350.599	Rp 5.205.373.116.830	0,06
6	BKSL	2016	-Rp 460.378.191.902	Rp 11.359.506.311.011	-0,04
7	DART	2016	Rp 2.442.909.056.000	Rp 6.066.257.596.000	0,40
8	DILD	2016	-Rp 926.263.876.320	Rp 11.840.059.936.442	-0,08
9	DMAS	2016	Rp 698.272.546.656	Rp 7.803.851.935.273	0,09
10	EMDE	2016	-Rp 96.403.627.594	Rp 1.363.641.661.657	-0,07
11	FMII	2016	Rp 96.951.659.627	Rp 771.547.611.433	0,13
12	GPRA	2016	Rp 29.372.761.909	Rp 1.569.319.030.878	0,02
13	GWSA	2016	-Rp 107.982.102.731	Rp 6.963.273.062.204	-0,02
14	IDPR	2016	Rp 112.690.013.763	Rp 1.547.569.937.765	0,07
15	JKON	2016	Rp 439.552.823.000	Rp 4.007.387.283.000	0,11
16	JRPT	2016	Rp 474.994.594.000	Rp 8.484.436.652.000	0,06
17	KIJA	2016	Rp 543.679.827.246	Rp 10.733.598.205.115	0,05
18	LPCK	2016	Rp 262.667.000.000	Rp 5.653.153.000.000	0,05
19	LPKR	2016	-Rp 408.633.000.000	Rp 45.603.683.000.000	-0,01
20	MDLN	2016	Rp 684.332.168.821	Rp 14.540.108.285.179	0,05
21	MMLP	2016	Rp 80.351.957.000	Rp 3.965.769.441.000	0,02
22	NRCA	2016	Rp 992.553.991.254	Rp 2.134.213.795.106	0,47
23	PBSA	2016	Rp 132.144.312.856	Rp 847.811.330.225	0,16
24	PLIN	2016	Rp 570.054.525.000	Rp 4.586.569.370.000	0,12
25	PTPP	2016	Rp 986.831.200.221	Rp 31.215.671.256.566	0,03
26	PWON	2016	Rp 1.324.703.811.000	Rp 20.674.141.654.000	0,06
27	SMDM	2016	-Rp 46.840.870.762	Rp 3.098.989.165.921	-0,02
28	SMRA	2016	Rp 34.709.390.000	Rp 20.810.319.657.000	0,00
29	SSIA	2016	-Rp 259.649.455.130	Rp 7.195.448.327.618	-0,04
30	TARA	2016	Rp 33.788.504.817	Rp 1.218.023.176.513	0,03
31	WSKT	2016	-Rp 7.762.413.775.203	Rp 61.433.012.174.447	-0,13

Lampiran 16

Perhitungan Cash Flow tahun 2017

$$\text{CFROA} = \frac{\text{Kas dari aktivitas operasi}}{\text{Total asset}}$$

NO	PERUSAHAAN	TAHUN	CASH FLOW		HASIL
			KAS DARI AKTIVITAS OPERASI	TOTAL ASET	
1	ACST	2017	-Rp 1.128.265.000.000	Rp 5.306.479.000.000	-0,21
2	APLN	2017	-Rp 738.623.663.000	Rp 28.790.116.014.000	-0,03
3	ASRI	2017	Rp 1.825.950.802.000	Rp 20.728.430.487.000	0,09
4	BCIP	2017	-Rp 7.946.868.153	Rp 843.447.229.256	-0,01
5	BEST	2017	Rp 702.187.271.150	Rp 5.719.000.999.540	0,12
6	BKSL	2017	-Rp 451.061.312.047	Rp 14.977.041.120.833	-0,03
7	DART	2017	-Rp 102.681.989.000	Rp 6.360.845.609.000	-0,02
8	DILD	2017	-Rp 535.638.578.919	Rp 13.097.184.964.411	-0,04
9	DMAS	2017	Rp 755.193.226.091	Rp 7.470.941.557.319	0,10
10	EMDE	2017	-Rp 190.702.680.530	Rp 1.868.623.723.806	-0,10
11	FMII	2017	Rp 12.182.400.866	Rp 801.479.951.527	0,02
12	GPRA	2017	Rp 9.839.392.834	Rp 1.499.462.028.211	0,01
13	GWSA	2017	-Rp 146.717.219.807	Rp 7.200.861.383.403	-0,02
14	IDPR	2017	Rp 222.217.510.326	Rp 1.845.178.052.680	0,12
15	JKON	2017	-Rp 178.244.292.000	Rp 4.202.515.316.000	-0,04
16	JRPT	2017	Rp 587.559.175.000	Rp 9.472.682.688.000	0,06
17	KIJA	2017	Rp 629.665.039.483	Rp 11.266.320.312.348	0,06
18	LPCK	2017	-Rp 3.431.032.000.000	Rp 12.378.227.000.000	-0,28
19	LPKR	2017	-Rp 4.507.226.000.000	Rp 56.772.116.000.000	-0,08
20	MDLN	2017	Rp 685.294.026.813	Rp 14.599.669.337.351	0,05
21	MMLP	2017	-Rp 15.754.298.000	Rp 5.363.669.399.000	0,00
22	NRCA	2017	Rp 224.101.899.245	Rp 2.342.166.843.820	0,10
23	PBSA	2017	Rp 217.456.078.645	Rp 841.399.521.382	0,26
24	PLIN	2017	Rp 452.413.654.000	Rp 4.639.438.405.000	0,10
25	PTPP	2017	Rp 1.462.721.816.743	Rp 41.782.780.915.111	0,04
26	PWON	2017	Rp 2.258.239.457.000	Rp 23.358.717.736.000	0,10
27	SMDM	2017	Rp 15.842.268.138	Rp 3.141.680.323.403	0,01
28	SMRA	2017	-Rp 378.919.017.000	Rp 21.662.711.991.000	-0,02
29	SSIA	2017	-Rp 265.358.621.579	Rp 8.851.436.967.401	-0,03
30	TARA	2017	Rp 18.048.610.683	Rp 1.234.608.879.825	0,01
31	WSKT	2017	-Rp 5.959.562.435.459	Rp 97.895.760.838.624	-0,06

Lampiran 17

Perhitungan Cash Flow tahun 2018

$$\text{CFROA} = \frac{\text{Kas dari aktivitas operasi}}{\text{Total aset}}$$

NO	KODE PERUSAHAAN	TAHUN	KAS DARI AKTIVITAS OPERASI	TOTAL ASET	HASIL
1	ACST	2018	-Rp 857.235.000.000	Rp 8.936.391.000.000	-0,10
2	APLN	2018	-Rp 806.303.905.000	Rp 29.583.829.904.000	-0,03
3	ASRI	2018	Rp 1.369.684.549.000	Rp 20.890.925.564.000	0,07
4	BCIP	2018	Rp 9.534.368.701	Rp 849.799.701.092	0,01
5	BEST	2018	Rp 711.924.605.563	Rp 6.290.126.551.391	0,11
6	BKSL	2018	-Rp 815.645.578.099	Rp 16.252.732.184.207	-0,05
7	DART	2018	-Rp 110.537.856.000	Rp 6.905.286.394.000	-0,02
8	DILD	2018	-Rp 28.405.333.968	Rp 14.215.535.191.206	0,00
9	DMAS	2018	Rp 340.732.528.431	Rp 7.500.033.435.372	0,05
10	EMDE	2018	-Rp 199.100.240.113	Rp 2.096.614.260.152	-0,09
11	FMII	2018	Rp 32.020.108.672	Rp 940.955.391.343	0,03
12	GPRA	2018	Rp 11.716.163.726	Rp 1.536.453.590.418	0,01
13	GWSA	2018	-Rp 145.615.316.186	Rp 7.491.033.825.272	-0,02
14	IDPR	2018	Rp 190.557.741.616	Rp 1.924.077.678.884	0,10
15	JKON	2018	-Rp 178.244.292.000	Rp 4.804.256.788.000	-0,04
16	JRPT	2018	Rp 1.021.941.321.000	Rp 10.541.248.267.000	0,10
17	KIJA	2018	Rp 132.870.560.546	Rp 11.783.772.244.027	0,01
18	LPCK	2018	-Rp 475.306.000.000	Rp 8.589.827.000.000	-0,06
19	LPKR	2018	-Rp 1.955.605.000.000	Rp 49.806.410.000.000	-0,04
20	MDLN	2018	-Rp 681.019.252.601	Rp 15.227.479.982.230	-0,04
21	MMLP	2018	Rp 136.242.936.000	Rp 6.091.322.807.000	0,02
22	NRCA	2018	-Rp 78.264.587.937	Rp 2.254.711.765.640	-0,03
23	PBSA	2018	Rp 29.457.414.953	Rp 664.737.875.477	0,04
24	PLIN	2018	Rp 568.046.732.000	Rp 5.043.925.604.000	0,11
25	PTPP	2018	Rp 716.128.002.645	Rp 52.549.150.902.972	0,01
26	PWON	2018	Rp 2.364.842.640.000	Rp 25.018.080.224.000	0,09
27	SMDM	2018	-Rp 1.723.550.987	Rp 3.158.642.385.060	0,00
28	SMRA	2018	-Rp 119.021.218.000	Rp 23.299.242.068.000	-0,01
29	SSIA	2018	-Rp 845.167.380.009	Rp 7.404.167.100.524	-0,11
30	TARA	2018	-Rp 5.250.051.228	Rp 1.122.279.225.842	0,00
31	WSKT	2018	Rp 3.035.139.221.324	Rp 1.243.916.581.823.830	0,00

Lampiran 18

Perhitungan Konservatisme tahun 2016

$$\text{CONACC}_{it} = (\text{NI}_{it} - \text{CFO}_{it} / \text{Total Aktiva}) \times (-1)$$

NO	PERUSAHAAN	TAHUN	NET INCOME (NI)	CFO (CASH FLOW)	HASIL	TOTAL AKTIVA (TA)	-1	HASIL
1	ACST	2016	Rp 67.555.000.000	-Rp 158.255.000.000	-Rp 225.810.000.000	Rp 2.503.171.000.000	-1	-0,09
2	APLN	2016	Rp 939.737.108.000	-Rp 523.713.385.000	Rp 1.463.450.493.000	Rp 25.711.953.282.000	-1	-0,06
3	ASRI	2016	Rp 510.243.279.000	Rp 1.482.024.047.000	-Rp 971.780.768.000	Rp 20.186.130.682.000	-1	0,05
4	BCIP	2016	Rp 49.427.928.492	Rp 88.852.869.393	-Rp 39.424.940.901	Rp 789.137.743.984	-1	0,05
5	BEST	2016	Rp 336.287.878.603	Rp 291.552.350.599	Rp 44.735.528.004	Rp 5.205.373.116.830	-1	-0,01
6	BKSL	2016	Rp 562.230.562.000	-Rp 460.378.191.902	Rp 1.022.608.753.902	Rp 11.359.506.311.011	-1	-0,09
7	DART	2016	Rp 191.876.068.000	Rp 2.442.909.056.000	-Rp 2.251.032.988.000	Rp 6.066.257.596.000	-1	0,37
8	DILD	2016	Rp 297.350.554.988	-Rp 926.263.876.320	Rp 1.223.614.431.308	Rp 11.840.059.936.442	-1	-0,10
9	DMAS	2016	Rp 757.548.336.781	Rp 698.272.546.656	Rp 59.275.790.125	Rp 7.803.851.935.273	-1	-0,01
10	EMDE	2016	Rp 65.470.178.568	-Rp 96.403.627.594	Rp 161.873.806.162	Rp 1.363.641.661.657	-1	-0,12
11	FMII	2016	Rp 276.909.152.732	Rp 96.951.659.627	Rp 179.957.493.105	Rp 771.547.611.433	-1	-0,23
12	GPRA	2016	Rp 46.995.769.773	Rp 29.372.761.909	Rp 17.623.007.864	Rp 1.569.319.030.878	-1	-0,01
13	GWSA	2016	Rp 210.148.843.517	-Rp 107.982.102.731	Rp 318.130.946.248	Rp 6.963.273.062.204	-1	-0,05
14	IDPR	2016	Rp 120.431.914.840	Rp 112.690.013.763	Rp 7.741.901.077	Rp 1.547.569.937.765	-1	-0,01
15	JKON	2016	Rp 331.660.184.000	Rp 439.552.823.000	-Rp 107.892.639.000	Rp 4.007.387.283.000	-1	0,03
16	JRPT	2016	Rp 1.017.849.186.000	Rp 474.994.594.000	Rp 542.854.592.000	Rp 8.484.436.652.000	-1	-0,06
17	KIJA	2016	Rp 426.542.322.505	Rp 543.679.827.246	-Rp 117.137.504.741	Rp 10.733.598.205.115	-1	0,01
18	LPCK	2016	Rp 539.796.000.000	Rp 262.667.000.000	Rp 277.129.000.000	Rp 5.653.153.000.000	-1	-0,05
19	LPKR	2016	Rp 1.227.374.000.000	-Rp 408.633.000.000	Rp 1.636.007.000.000	Rp 45.603.683.000.000	-1	-0,04

20	MDLN	2016	Rp 501.349.673.188	Rp 684.332.168.821	-Rp 182.982.495.633	Rp 14.540.108.285.179	-1	0,01
21	MMLP	2016	Rp 399.206.997.000	Rp 80.351.957.000	Rp 318.855.040.000	Rp 3.965.769.441.000	-1	-0,08
22	NRCA	2016	Rp 101.091.266.970	Rp 992.553.991.254	-Rp 891.462.724.284	Rp 2.134.213.795.106	-1	0,42
23	PBSA	2016	Rp 123.590.613.337	Rp 132.144.312.856	-Rp 8.553.699.519	Rp 847.811.330.225	-1	0,01
24	PLIN	2016	Rp 725.619.401.000	Rp 570.054.525.000	Rp 155.564.876.000	Rp 4.586.569.370.000	-1	-0,03
25	PTPP	2016	Rp 1.148.476.320.716	Rp 986.831.200.221	Rp 161.645.120.495	Rp 31.215.671.256.566	-1	-0,01
26	PWON	2016	Rp 1.780.254.981.000	Rp 1.324.703.811.000	Rp 455.551.170.000	Rp 20.674.141.654.000	-1	-0,02
27	SMDM	2016	Rp 20.429.870.704	-Rp 46.840.870.762	Rp 67.270.741.466	Rp 3.098.989.165.921	-1	-0,02
28	SMRA	2016	Rp 605.050.858.000	Rp 34.709.390.000	Rp 570.341.468.000	Rp 20.810.319.657.000	-1	-0,03
29	SSIA	2016	Rp 100.854.847.637	-Rp 259.649.455.130	Rp 360.504.302.767	Rp 7.195.448.327.618	-1	-0,05
30	TARA	2016	Rp 2.875.111.978	Rp 33.788.504.817	-Rp 30.913.392.839	Rp 1.218.023.176.513	-1	0,03
31	WSKT	2016	Rp 1.813.068.616.784	-Rp 7.762.413.775.203	Rp 9.575.482.391.987	Rp 61.433.012.174.447	-1	-0,16



Lampiran 19

Perhitungan Konservatisme tahun 2017

$$\text{CONACC}_{it} = (\text{NI}_{it} - \text{CFO}_{it} / \text{Total Aktiva}) \times (-1)$$

NO	PERUSAHAAN	TAHUN	NET INCOME (NI)	CFO (CASH FLOW)	HASIL	TOTAL AKTIVA (TA)	-1	HASIL
1	ACST	2017	Rp 153.791.000.000	-Rp 1.128.265.000.000	Rp 1.282.056.000.000	Rp 5.306.479.000.000	-1	-0,24
2	APLN	2017	Rp 1.882.581.400.000	-Rp 738.623.663.000	Rp 2.621.205.063.000	Rp 28.790.116.014.000	-1	-0,09
3	ASRI	2017	Rp 1.385.189.177.000	Rp 1.825.950.802.000	-Rp 440.761.625.000	Rp 20.728.430.487.000	-1	0,02
4	BCIP	2017	Rp 53.529.632.889	-Rp 7.946.868.153	Rp 61.476.501.042	Rp 843.447.229.256	-1	-0,07
5	BEST	2017	Rp 483.387.486.933	Rp 702.187.271.150	-Rp 218.799.784.217	Rp 5.719.000.999.540	-1	0,04
6	BKSL	2017	Rp 466.871.374.097	-Rp 451.061.312.047	Rp 917.932.686.144	Rp 14.977.041.120.833	-1	-0,06
7	DART	2017	Rp 30.177.817.000	-Rp 102.681.989.000	Rp 132.859.806.000	Rp 6.360.845.609.000	-1	-0,02
8	DILD	2017	Rp 271.538.513.369	-Rp 535.638.578.919	Rp 807.177.092.288	Rp 13.097.184.964.411	-1	-0,06
9	DMAS	2017	Rp 657.119.635.819	Rp 755.193.226.091	-Rp 98.073.590.272	Rp 7.470.941.557.319	-1	0,01
10	EMDE	2017	Rp 106.211.882.512	-Rp 190.702.680.530	Rp 296.914.563.042	Rp 1.868.623.723.806	-1	-0,16
11	FMII	2017	Rp 8.731.194.357	Rp 12.182.400.866	-Rp 3.451.206.509	Rp 801.479.951.527	-1	0,00
12	GPRA	2017	Rp 37.316.086.438	Rp 9.839.392.834	Rp 27.476.693.604	Rp 1.499.462.028.211	-1	-0,02
13	GWSA	2017	Rp 188.500.432.096	-Rp 146.717.219.807	Rp 335.217.651.903	Rp 7.200.861.383.403	-1	-0,05
14	IDPR	2017	Rp 114.258.186.025	Rp 222.217.510.326	-Rp 107.959.324.301	Rp 1.845.178.052.680	-1	0,06
15	JKON	2017	Rp 309.948.018.000	-Rp 178.244.292.000	Rp 488.192.310.000	Rp 4.202.515.316.000	-1	-0,12
16	JRPT	2017	Rp 1.117.126.108.000	Rp 587.559.175.000	Rp 529.566.933.000	Rp 9.472.682.688.000	-1	-0,06
17	KIJA	2017	Rp 149.840.578.536	Rp 629.665.039.483	-Rp 479.824.460.947	Rp 11.266.320.312.348	-1	0,04
18	LPCK	2017	Rp 368.440.000.000	-Rp 3.431.032.000.000	Rp 3.799.472.000.000	Rp 12.378.227.000.000	-1	-0,31

19	LPKR	2017	Rp 856.984.000.000	-Rp 4.507.226.000.000	Rp 5.364.210.000.000	Rp 56.772.116.000.000	-1	-0,09
20	MDLN	2017	Rp 614.773.608.046	Rp 685.294.026.813	-Rp 70.520.418.767	Rp 14.599.669.337.351	-1	0,00
21	MMLP	2017	Rp 293.064.581.000	-Rp 15.754.298.000	Rp 308.818.879.000	Rp 5.363.669.399.000	-1	-0,06
22	NRCA	2017	Rp 153.443.549.305	Rp 224.101.899.245	-Rp 70.658.349.940	Rp 2.342.166.843.820	-1	0,03
23	PBSA	2017	Rp 96.579.759.550	Rp 217.456.078.645	-Rp 120.876.319.095	Rp 841.399.521.382	-1	0,14
24	PLIN	2017	Rp 286.288.858.000	Rp 452.413.654.000	-Rp 166.124.796.000	Rp 4.639.438.405.000	-1	0,04
25	PTPP	2017	Rp 1.723.852.894.286	Rp 1.462.721.816.743	Rp 261.131.077.543	Rp 41.782.780.915.111	-1	-0,01
26	PWON	2017	Rp 2.024.627.040.000	Rp 2.258.239.457.000	-Rp 233.612.417.000	Rp 23.358.717.736.000	-1	0,01
27	SMDM	2017	Rp 19.737.381.645	Rp 15.842.268.138	Rp 3.895.113.507	Rp 3.141.680.323.403	-1	0,00
28	SMRA	2017	Rp 532.437.613.000	-Rp 378.919.017.000	Rp 911.356.630.000	Rp 21.662.711.991.000	-1	-0,04
29	SSIA	2017	Rp 1.241.357.001.429	-Rp 265.358.621.579	Rp 1.506.715.623.008	Rp 8.851.436.967.401	-1	-0,17
30	TARA	2017	Rp 1.276.478.284	Rp 18.048.610.683	-Rp 16.772.132.399	Rp 1.234.608.879.825	-1	0,01
31	WSKT	2017	Rp 4.201.572.490.754	-Rp 5.959.562.435.459	Rp 10.161.134.926.213	Rp 97.895.760.838.624	-1	-0,10





Lampiran 20

Perhitungan Konservatisme tahun 2018

$$\text{CONACC}_{it} = (\text{NI}_{it} - \text{CFO}_{it} / \text{Total Aktiva}) \times (-1)$$

NO	PERUSAHAAN	Tahun	NET INCOME (NI)	CFO (CASH FLOW)	HASIL	TOTAL AKTIVA (TA)	-1	HASIL
1	ACST	2018	Rp 21.419.000.000	-Rp 857.235.000.000	Rp 878.654.000.000	Rp 8.936.391.000.000	-1	-0,10
2	APLN	2018	Rp 193.730.292.000	-Rp 806.303.905.000	Rp 1.000.034.197.000	Rp 29.583.829.904.000	-1	-0,03
3	ASRI	2018	Rp 970.586.000.000	Rp 1.369.684.549.000	-Rp 399.098.549.000	Rp 20.890.925.564.000	-1	0,02
4	BCIP	2018	Rp 50.247.119.273	Rp 9.534.368.701	Rp 40.712.750.572	Rp 849.799.701.092	-1	-0,05
5	BEST	2018	Rp 422.536.948.687	Rp 711.924.605.563	-Rp 289.387.656.876	Rp 6.290.126.551.391	-1	0,05
6	BKSL	2018	Rp 368.591.316.449	-Rp 815.645.578.099	Rp 1.184.236.894.548	Rp 16.252.732.184.207	-1	-0,07
7	DART	2018	Rp 13.121.021.000	-Rp 110.537.856.000	Rp 123.658.877.000	Rp 6.905.286.394.000	-1	-0,02
8	DILD	2018	Rp 194.106.659.340	-Rp 28.405.333.968	Rp 222.511.993.308	Rp 14.215.535.191.206	-1	-0,02
9	DMAS	2018	Rp 496.364.970.438	Rp 340.732.528.431	Rp 155.632.442.007	Rp 7.500.033.435.372	-1	-0,02
10	EMDE	2018	Rp 16.095.009.620	-Rp 199.100.240.113	Rp 215.195.249.733	Rp 2.096.614.260.152	-1	-0,10
11	FMII	2018	Rp 119.588.203.666	Rp 32.020.108.672	Rp 87.568.094.994	Rp 940.955.391.343	-1	-0,09
12	GPRA	2018	Rp 50.425.199.916	Rp 11.716.163.726	Rp 38.709.036.190	Rp 1.536.453.590.418	-1	-0,03
13	GWSA	2018	Rp 210.570.439.177	-Rp 145.615.316.186	Rp 356.185.755.363	Rp 7.491.033.825.272	-1	-0,05
14	IDPR	2018	Rp 31.180.315.557	Rp 190.557.741.616	-Rp 159.377.426.059	Rp 1.924.077.678.884	-1	0,08
15	JKON	2018	Rp 268.229.012.000	-Rp 178.244.292.000	Rp 446.473.304.000	Rp 4.804.256.788.000	-1	-0,09
16	JRPT	2018	Rp 1.049.745.761.000	Rp 1.021.941.321.000	Rp 27.804.440.000	Rp 10.541.248.267.000	-1	0,00
17	KIJA	2018	Rp 67.100.402.943	Rp 132.870.560.546	-Rp 65.770.157.603	Rp 11.783.772.244.027	-1	0,01
18	LPCCK	2018	Rp 2.220.722.000.000	-Rp 475.306.000.000	Rp 2.696.028.000.000	Rp 8.589.827.000.000	-1	-0,31

19	LPKR	2018	Rp 1.726.085.000.000	-Rp 1.955.605.000.000	Rp 3.681.690.000.000	Rp 49.806.410.000.000	-1	-0,07
20	MDLN	2018	Rp 25.265.863.861	-Rp 681.019.252.601	Rp 706.285.116.462	Rp 15.227.479.982.230	-1	-0,05
21	MMLP	2018	Rp 281.313.117.000	Rp 136.242.936.000	Rp 145.070.181.000	Rp 6.091.322.807.000	-1	-0,02
22	NRCA	2018	Rp 117.967.950.221	-Rp 78.264.587.937	Rp 196.232.538.158	Rp 2.254.711.765.640	-1	-0,09
23	PBSA	2018	Rp 42.264.288.073	Rp 29.457.414.953	Rp 12.806.873.120	Rp 664.737.875.477	-1	-0,02
24	PLIN	2018	Rp 214.534.304.000	Rp 568.046.732.000	-Rp 353.512.428.000	Rp 5.043.925.604.000	-1	0,07
25	PTPP	2018	Rp 1.958.993.059.360	Rp 716.128.002.645	Rp 1.242.865.056.715	Rp 52.549.150.902.972	-1	-0,02
26	PWON	2018	Rp 2.826.936.213.000	Rp 2.364.842.640.000	Rp 462.093.573.000	Rp 25.018.080.224.000	-1	-0,02
27	SMDM	2018	Rp 85.390.121.403	-Rp 1.723.550.987	Rp 87.113.672.390	Rp 3.158.642.385.060	-1	-0,03
28	SMRA	2018	Rp 690.623.630.000	-Rp 119.021.218.000	Rp 809.644.848.000	Rp 23.299.242.068.000	-1	-0,03
29	SSIA	2018	Rp 89.833.255.584	-Rp 845.167.380.009	Rp 935.000.635.593	Rp 7.404.167.100.524	-1	-0,13
30	TARA	2018	Rp 952.117.451	-Rp 5.250.051.228	Rp 6.202.168.679	Rp 1.122.279.225.842	-1	-0,01
31	WSKT	2018	Rp 4.619.567.705.553	Rp 3.035.139.221.324	Rp 1.584.428.484.229	Rp 1.243.916.581.823.830	-1	0,00



## Lampiran 21

## Hasil Perhitungan Konservatisme

NO	KODE	KONSERVATISME					
		2016	kuat/lemah	2017	kuat/lemah	2018	kuat/lemah
1	ACST	-0,09	0	-0,24	0	-0,10	0
2	APLN	-0,06	0	-0,09	0	-0,03	0
3	ASRI	0,05	1	0,02	1	0,02	1
4	BCIP	0,05	1	-0,07	0	-0,05	0
5	BEST	-0,01	0	0,04	1	0,05	1
6	BKSL	-0,09	0	-0,06	0	-0,07	0
7	DART	0,37	1	-0,02	0	-0,02	0
8	DILD	-0,10	0	-0,06	0	-0,02	0
9	DMAS	-0,01	0	0,01	1	-0,02	0
10	EMDE	-0,12	0	-0,16	0	-0,10	0
11	FMII	-0,23	0	0,00	1	-0,09	0
12	GPRA	-0,01	0	-0,02	0	-0,03	0
13	GWSA	-0,05	0	-0,05	0	-0,05	0
14	IDPR	-0,01	0	0,06	1	0,08	1
15	JKON	0,03	1	-0,12	0	-0,09	0
16	JRPT	-0,06	0	-0,06	0	0,00	1
17	KIJA	0,01	1	0,04	1	0,01	1
18	LPCK	-0,05	0	-0,31	0	-0,31	0
19	LPKR	-0,04	0	-0,09	0	-0,07	0
20	MDLN	0,01	1	0,00	1	-0,05	0
21	MMLP	-0,08	0	-0,06	0	-0,02	0
22	NRCA	0,42	1	0,03	1	-0,09	0
23	PBSA	0,01	1	0,14	1	-0,02	0
24	PLIN	-0,03	0	0,04	1	0,07	1
25	PTPP	-0,01	0	-0,01	0	-0,02	0
26	PWON	-0,02	0	0,01	1	-0,02	0
27	SMDM	-0,02	0	0,00	1	-0,03	0
28	SMRA	-0,03	0	-0,04	0	-0,03	0
29	SSIA	-0,05	0	-0,17	0	-0,13	0
30	TARA	0,03	1	0,01	1	-0,01	0
31	WSKT	-0,16	0	-0,10	0	0,00	1
<b>RATA-RATA</b>		<b>-0,01</b>		<b>-0,04</b>		<b>-0,04</b>	

## Lampiran 22

## Hasil Perhitungan CSR

NO	KODE	CSR			NO	KODE	CSR		
		2016	2017	2018			2016	2017	2018
1	ACST	0,66	0,41	0,51	17	KIJA	0,46	0,31	0,33
2	APLN	0,70	0,97	0,34	18	LPCK	0,57	0,60	0,56
3	ASRI	0,54	0,53	0,32	19	LPKR	0,55	0,54	0,47
4	BCIP	0,36	0,44	0,49	20	MDLN	0,49	0,56	0,55
5	BEST	0,53	0,36	0,62	21	MMLP	0,54	0,57	0,53
6	BKSL	0,52	0,71	0,73	22	NRCA	0,64	0,62	0,58
7	DART	0,48	0,54	0,52	23	PBSA	0,36	0,31	0,29
8	DILD	0,41	0,44	0,54	24	PLIN	0,40	0,55	0,46
9	DMAS	0,47	0,45	0,63	25	PTPP	0,51	0,40	0,20
10	EMDE	0,35	0,38	0,41	26	PWON	0,52	0,49	0,51
11	FMII	0,57	0,36	0,65	27	SMDM	0,46	0,47	0,52
12	GPRA	0,31	0,30	0,42	28	SMRA	0,57	0,45	0,44
13	GWSA	0,53	0,45	0,47	29	SSIA	0,51	0,52	0,45
14	IDPR	0,52	0,49	0,47	30	TARA	0,53	0,55	0,57
15	JKON	0,57	0,56	0,52	31	WSKT	0,25	0,18	0,74
16	JRPT	0,48	0,62	0,35	<b>RATA-RATA</b>		<b>0,50</b>	<b>0,49</b>	<b>0,49</b>

## Lampiran 23

## Hasil Perhitungan Leverage

NO	KODE	LEVERAGE			NO	KODE	LEVERAGE		
		2016	2017	2018			2016	2017	2018
1	ACST	0,48	0,73	0,84	17	KIJA	0,47	0,48	0,49
2	APLN	0,61	0,60	0,59	18	LPCK	0,25	0,38	0,20
3	ASRI	0,64	0,59	0,54	19	LPKR	0,52	0,47	0,49
4	BCIP	0,61	0,57	0,52	20	MDLN	0,55	0,52	0,55
5	BEST	0,35	0,33	0,34	21	MMLP	0,17	0,13	0,13
6	BKSL	0,37	0,34	0,35	22	NRCA	0,47	0,49	0,46
7	DART	0,40	0,44	0,48	23	PBSA	0,35	0,26	0,18
8	DILD	0,57	0,52	0,54	24	PLIN	0,50	0,79	0,76
9	DMAS	0,05	0,06	0,04	25	PTPP	0,65	0,66	0,69
10	EMDE	0,50	0,58	0,62	26	PWON	0,47	0,45	0,39
11	FMII	0,13	0,15	0,28	27	SMDM	0,20	0,20	0,19
12	GPRA	0,36	0,31	0,30	28	SMRA	0,61	0,61	0,61
13	GWSA	0,07	0,07	0,08	29	SSIA	0,53	0,49	0,41
14	IDPR	0,28	0,34	0,36	30	TARA	0,14	0,15	0,06
15	JKON	0,45	0,34	0,46	31	WSKT	0,73	0,78	0,07
16	JRPT	0,42	0,37	0,37	<b>RATA-RATA</b>		<b>0,41</b>	<b>0,43</b>	<b>0,40</b>

Lampiran 24

Hasil Perhitungan Size

NO	KODE	SIZE			NO	KODE	SIZE		
		2016	2017	2018			2016	2017	2018
1	ACST	28,55	29,30	29,82	17	KIJA	30,00	30,05	30,10
2	APLN	30,88	30,99	31,02	18	LPCK	29,36	30,15	29,78
3	ASRI	30,64	30,66	30,67	19	LPKR	31,45	31,67	31,54
4	BCIP	27,39	27,46	27,47	20	MDLN	30,31	30,31	30,35
5	BEST	29,28	29,37	29,47	21	MMLP	29,01	29,31	29,44
6	BKSL	30,06	30,34	30,42	22	NRCA	28,39	28,48	28,44
7	DART	29,43	29,48	29,56	23	PBSA	27,47	27,46	27,22
8	DILD	30,10	30,20	30,29	24	PLIN	29,15	29,17	29,25
9	DMAS	29,69	29,64	29,65	25	PTPP	31,07	31,36	31,59
10	EMDE	27,94	28,26	28,37	26	PWON	30,66	30,78	30,85
11	FMII	27,37	27,41	27,57	27	SMDM	28,76	28,78	28,78
12	GPRA	28,08	28,04	28,06	28	SMRA	30,67	30,71	30,78
13	GWSA	29,57	29,61	29,64	29	SSIA	29,60	29,81	29,63
14	IDPR	28,07	28,24	28,29	30	TARA	27,83	27,84	27,75
15	JKON	29,02	29,07	29,20	31	WSKT	31,75	32,21	34,76
16	JRPT	29,77	29,88	29,99	<b>RATA-RATA</b>		<b>29,40</b>	<b>29,55</b>	<b>29,67</b>

## Lampiran 25

## Hasil Perhitungan ROA

NO	KODE	ROA			NO	KODE	ROA		
		2016	2017	2018			2016	2017	2018
1	ACST	0,03	0,03	0,00	17	KIJA	0,04	0,01	0,01
2	APLN	0,04	0,07	0,01	18	LPCK	0,10	0,03	0,26
3	ASRI	0,03	0,07	0,05	19	LPKR	0,03	0,02	0,03
4	BCIP	0,06	0,06	0,06	20	MDLN	0,03	0,04	0,00
5	BEST	0,06	0,08	0,07	21	MMLP	0,10	0,05	0,05
6	BKSL	0,05	0,03	0,02	22	NRCA	0,05	0,07	0,05
7	DART	0,03	0,00	0,00	23	PBSA	0,15	0,11	0,06
8	DILD	0,03	0,02	0,01	24	PLIN	0,16	0,06	0,04
9	DMAS	0,10	0,09	0,07	25	PTPP	0,04	0,04	0,04
10	EMDE	0,05	0,06	0,01	26	PWON	0,09	0,09	0,11
11	FMII	0,36	0,01	0,13	27	SMDM	0,01	0,01	0,03
12	GPRA	0,03	0,02	0,03	28	SMRA	0,03	0,02	0,03
13	GWSA	0,03	0,03	0,03	29	SSIA	0,01	0,14	0,01
14	IDPR	0,08	0,06	0,02	30	TARA	0,00	0,00	0,00
15	JKON	0,08	0,07	0,06	31	WSKT	0,03	0,04	0,00
16	JRPT	0,12	0,12	0,10	<b>RATA-RATA</b>		<b>0,07</b>	<b>0,05</b>	<b>0,04</b>



## Lampiran 26

## Hasil Perhitungan Cash Flow

NO	KODE	CASH FLOW			NO	KODE	CASH FLOW		
		2016	2017	2018			2016	2017	2018
1	ACST	-0,06	-0,21	-0,10	17	KIJA	0,05	0,06	0,01
2	APLN	-0,02	-0,03	-0,03	18	LPCK	0,05	-0,28	-0,06
3	ASRI	0,07	0,09	0,07	19	LPKR	-0,01	-0,08	-0,04
4	BCIP	0,11	-0,01	0,01	20	MDLN	0,05	0,05	-0,04
5	BEST	0,06	0,12	0,11	21	MMLP	0,02	0,00	0,02
6	BKSL	-0,04	-0,03	-0,05	22	NRCA	0,47	0,10	-0,03
7	DART	0,40	-0,02	-0,02	23	PBSA	0,16	0,26	0,04
8	DILD	-0,08	-0,04	0,00	24	PLIN	0,12	0,10	0,11
9	DMAS	0,09	0,10	0,05	25	PTPP	0,03	0,04	0,01
10	EMDE	-0,07	-0,10	-0,09	26	PWON	0,06	0,10	0,09
11	FMII	0,13	0,02	0,03	27	SMDM	-0,02	0,01	0,00
12	GPRA	0,02	0,01	0,01	28	SMRA	0,00	-0,02	-0,01
13	GWSA	-0,02	-0,02	-0,02	29	SSIA	-0,04	-0,03	-0,11
14	IDPR	0,07	0,12	0,10	30	TARA	0,03	0,01	0,00
15	JKON	0,11	-0,04	-0,04	31	WSKT	-0,13	-0,06	0,00
16	JRPT	0,06	0,06	0,10	<b>RATA-RATA</b>		<b>0,05</b>	<b>0,01</b>	<b>0,00</b>

Lampiran 27

Hasil Uji Descriptive Statistics

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KONSERVATISME	93	-0,31	0,42	-0,0314	0,09734
CSR	93	0,18	0,97	,4912	0,12214
LEVERAGE	93	0,04	0,84	0,4139	0,19611
SIZE	93	27,22	34,76	29,5388	1,32422
ROA	93	0,00	0,36	0,0537	0,05348
CFC	93	-0,28	0,47	0,0223	0,09913
Valid N (listwise)	93				



Lampiran 28

Hasil Uji Normalitas

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		93
Normal Parameters <sup>a,b</sup>	Mean	0,0000000
	Std. Deviation	0,00558552
Most Extreme Differences	Absolute	0,124
	Positive	0,118
	Negative	-0,124
Kolmogorov-Smirnov Z		1,200
Asymp. Sig. (2-tailed)		0,112

a. Test distribution is Normal.

b. Calculated from data.



Lampiran 29

Hasil Uji Multikolinieritas

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

Model	Collinearity Statistics	
	Tolerance	VIF
1 (Constant)		
CSR	0,920	1,087
LEVERAGE	0,829	1,206
SIZE	0,817	1,224
ROA	0,872	1,147
CFC	0,882	1,134

a. Dependent Variable: KONSERVATISME



Lampiran 30

Hasil Uji Autokorelasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,998 <sup>a</sup>	0,997	0,997	0,00574	2,116

a. Predictors: (Constant), CFC, CSR, LEVERAGE, ROA, SIZE

b. Dependent Variable: KONSERVATISME



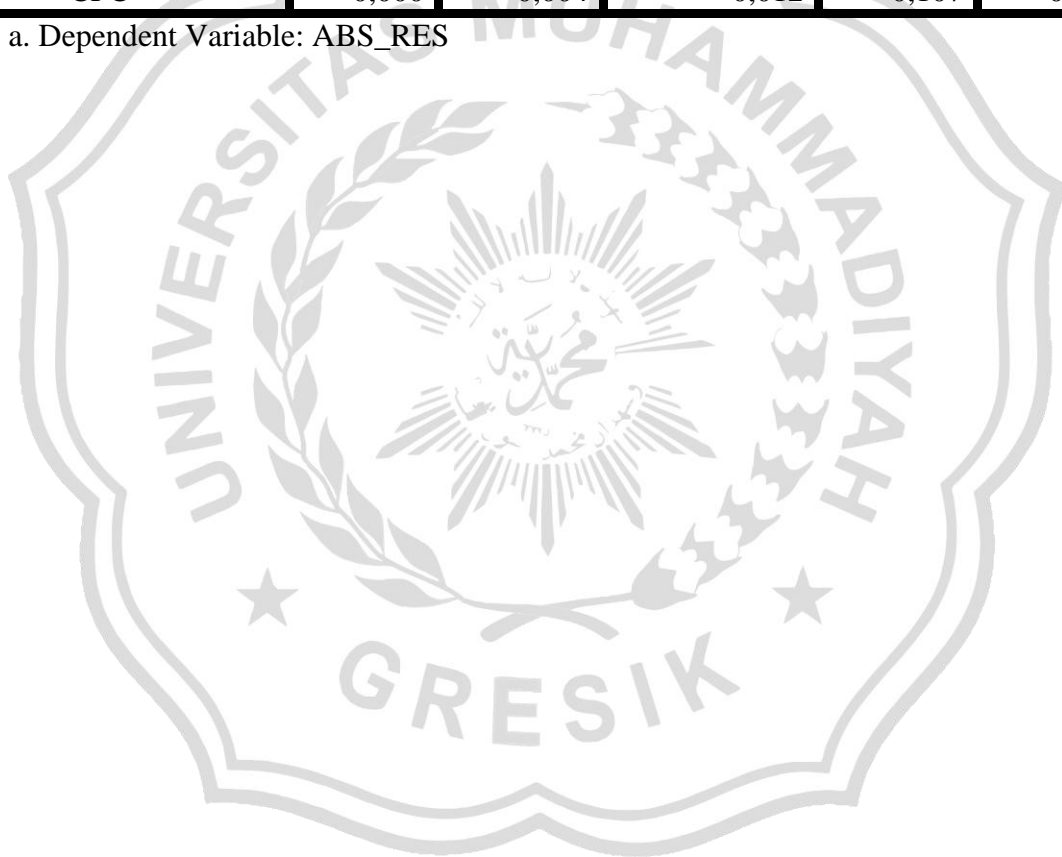
Lampiran 31

Hasil Uji Heteroskedastisitas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-0,001	0,010		-0,095	0,924
CSR	-0,002	0,004	-0,064	-0,579	0,564
LEVERAGE	-0,001	0,002	-0,045	-0,383	0,703
SIZE	0,000	0,000	0,075	0,638	0,525
ROA	-0,003	0,008	-0,039	-0,341	0,734
CFC	0,000	0,004	-0,012	-0,107	0,915

a. Dependent Variable: ABS\_RES



Lampiran 32

Hasil Uji Regresi Linier Berganda

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0,029	0,014		-2,064	0,042
CSR	0,003	0,005	0,003	0,510	0,612
LEVERAGE	0,003	0,003	0,006	0,919	0,361
SIZE	0,001	0,001	0,012	1,725	0,088
ROA	-0,971	0,012	-0,534	-81,018	0,000
CFC	0,996	0,006	1,015	154,880	0,000

a. Dependent Variable: KONSERVATISME



Lampiran 33

Hasil Uji Persial (T)

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-0,029	0,014		-2,064	0,042
CSR	0,003	0,005	0,003	0,510	0,612
LEVERAGE	0,003	0,003	0,006	0,919	0,361
SIZE	0,001	0,000	0,012	1,725	0,088
ROA	-0,971	0,012	-0,534	-81,018	0,000
CFC	0,996	0,006	1,015	154,880	0,000

a. Dependent Variable: KONSERVATISME





Lampiran 34

Hasil Uji Simultan (F)

ANOVA<sup>a</sup>

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	0,869	5	0,174	5267,186	,000 <sup>b</sup>
Residual	0,003	87	0,000		
Total	0,872	92			

a. Dependent Variable: KONSERVATISME

b. Predictors: (Constant), CFC, CSR, LEVERAGE, ROA, SIZE



Lampiran 35

Hasil Uji Koefisiensi Determinansi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,998 <sup>a</sup>	0,997	0,997	0,00574

a. Predictors: (Constant), CFC, CSR, LEVERAGE, ROA, SIZE

b. Dependent Variable: KONSERVATISME





BERITA ACARA UJIAN SIDANG SKRIPSI  
SEMESTER GENAP 2019 / 2020  
Nomer : 175/II.3.UMG/Akun/E/2020

Pada hari ini **Selasa**, Tanggal **07 Juli 2020**, pukul **13.00 - 14.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Nur Kholifah**  
NIM : **16 322 057**  
Judul Skripsi : **Pengaruh CSR, Leverage, Size, ROA dan Cash Flow Terhadap Konservatisme**

Dosen Pembimbing I : **Suwamo, SE., M.Si**  
Dosen Pembimbing II : **-**  
Penguji I : **Suwandi, S.E., MA**  
Penguji II : **Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Suwamo, SE., M.Si	Ketua	
2	-	Sekretaris	
3	Suwandi, S.E., MA	Anggota	
4	Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :  
**Lulus (~~Diterima~~ / Diterima dengan Perbaikan) ~~atau Mengulang atau Tidak Lulus~~\***

Mengetahui,  
Ketua Program Studi,  
  
**Syaiful, S.E., MM**

Gresik, 07 Juli 2020,  
Ketua Tim Penguji,

**Suwamo, SE., M.Si**

Catatan :  
\*) Coret yang tidak perlu





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**Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789**

**BERITA ACARA BIMBINGAN SKRIPSI**

Nama Penyaji : Nur Kholifah  
 N IM : 16 322 057  
 Program Studi : Akuntansi  
 Alamat / Tlp : Dusun Tugu Desa Jono  
 0859 4509 9283

Judul Skripsi : Pengaruh Struktur Kepemilikan Terhadap Pengungkapan Tanggung Jawab Sosial Perusahaan (CSR) Studi Empiris Pada Perusahaan Manufaktur di BEI Tahun 2017 - 2018

Pembimbing I : Suwarno, SE., M.Si  
 Pembimbing II : -  
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
19/12-20			CSR - CONSERVATION. Ael judul.
8/2-2020			Variable control di awal KCS, level, free.
9/2-20			bab 2, bab 1 (Kategori peneliti)
20-1-2020			Teori Konservasi + Teori Variabel - Cash flow
27-1-2020			bab 3 (det operasional) dan bab 2-hipotesis
2-2-2020			supel data tahun (2013) M tawar
7-2-2020			selanjutnya ± 200 sampel. Ael data main ini paper
03-06-2020			revisi CSR + in (asset).
			leverage = DER. + proposit (urutan)
18/06 -			CSR dan 7 pebis.
22/06-20			cek data
			Interpretasi dan penemuan.
25/06-20			Ael cek main

Tanggal Pengajuan :  
 Batas Akhir Bimbingan :  
 Selesai Penulisan :  
 Tanggal Diujikan :

Prodi Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Syaiful, S.E., MM

Suwarno, SE., M.Si

:



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Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Nur Kholifah  
NIM : 16 322 057  
Program Studi : Akuntansi  
Judul Skripsi : Pengaruh CSR, Leverage, Size, ROA dan Cash Flow Terhadap Konservatisme

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Suwamo, SE., M.Si	1. 	1 20-7-2020
2. -	2	2
3. Suwandi, S.E., MA	3 	3 10-07-2020
4. Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si	4 	4 10-07-2020

Catatan :  
Setiap mahasiswa/wi mengisi rangkap 2 (dua)













PUSAT BISNIS DAN KERJASAMA  
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## SURAT KETERANGAN BEBAS PLAGIAT

Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini:

Nama : Nur Kholifah  
NIM : 16322057  
Fakultas / Prodi : Ekonomi dan Bisnis/Akuntansi  
Perguruan Tinggi : Universitas Muhammadiyah Gresik  
Judul Skripsi : Pengaruh *CSR, Leverage, Size, ROA, dan Cash Flow* terhadap *Konservatisme*.

Telah melakukan pengecekan plagiasi skripsi dengan hasil :

Referensi : 0 %  
Original : 73 %  
Plagiarism : 27 %

Berdasarkan hasil tersebut, karya ilmiah yang tersebut di atas telah lolos untuk mengikuti ujian skripsi seperti yang telah disyaratkan.

Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Gresik, 29 Juni 2020  
Kepala Pusat Bisnis & Kerjasama FEB UMG

  
**Wenti Krisnawati, S.E., M.SM**  
NIP: 03111709201