

Lampiran 1

Tanggal Publikasi Laporan Keuangan

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	1-May-2006	11-Oct-2006	1-Nov-2006	11-Apr-2007
2	AQUA		1-May-2006	1-Aug-2006	1-Nov-2006	2-Apr-2007
3	CEKA		28-Apr-2006	1-Aug-2006	1-Nov-2006	21-Mar-2007
4	DLTA		1-May-2006	19-Oct-2006	1-Nov-2006	13-Feb-2007
5	INDF		1-May-2006	1-Sep-2006	1-Nov-2006	24-May-2007
6	MLBI		17-Jul-2006	3-Aug-2006	1-Nov-2006	20-Mar-2007
7	MYOR		9-May-2006	1-Aug-2006	1-Nov-2006	5-Apr-2007
8	PSDN		17-Jul-2006	20-Oct-2006	1-Nov-2006	28-Mar-2007
9	STTP		1-May-2006	29-Sep-2006	8-Nov-2006	30-Mar-2007
10	ULTJ		28-Apr-2006	28-Jul-2006	31-Oct-2006	27-Mar-2007
1	ADES	2007	16-May-2007	30-Jul-2007	2-Nov-2007	5-Apr-2008
2	AQUA		2-May-2007	31-Jul-2007	1-Nov-2007	30-Apr-2008
3	CEKA		2-May-2007	2-Aug-2007	29-Nov-2007	30-Apr-2008
4	DLTA		2-May-2007	9-Aug-2007	1-Nov-2007	31-Mar-2008
5	INDF		2-May-2007	31-Aug-2007	1-Nov-2007	31-Mar-2008
6	MLBI		21-May-2007	2-Aug-2007	1-Nov-2007	31-Mar-2008
7	MYOR		9-May-2007	2-Aug-2007	2-Nov-2007	1-Apr-2008
8	PSDN		1-May-2007	31-Jul-2007	1-Nov-2007	1-Apr-2008
9	STTP		31-Jul-2007	30-Jul-2007	29-Oct-2007	31-Mar-2008
10	ULTJ		2-May-2007	30-Jul-2007	12-Mar-2007	28-Mar-2008

Lampiran 2

**Laba Bersih
(Dalam Rupiah)**

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	(24,147,000,000)	(72,545,000,000)	(98,283,000,000)	(128,794,000,000)
2	AQUA		13,543,023,460	36,315,077,797	51,952,997,346	48,853,686,588
3	CEKA		5,352,704,978	(310,738,880)	7,242,501,624	15,291,187,419
4	DLTA		10,601,893,000	17,264,440,000	26,227,921,000	43,283,214,000
5	INDF		173,912,654,154	267,770,147,814	506,108,842,466	661,210,000,000
6	MLBI		11,984,000,000	36,624,000,000	56,035,000,000	73,581,000,000
7	MYOR		19,696,059,472	42,642,315,677	79,879,000,712	93,575,789,388
8	PSDN		4,609,152,293	12,725,985,159	17,993,874,449	11,846,984,788
9	STTP		3,913,097,128	7,577,195,259	9,815,606,359	14,426,010,016
10	ULTJ		4,801,619,811	7,191,137,411	15,594,533,110	14,731,717,216
1	ADES	2007	(25,551,000,000)	(44,114,000,000)	(81,229,000,000)	(154,851,000,000)
2	AQUA		17,342,269,167	17,342,269,167	52,245,320,351	65,912,835,099
3	CEKA		617,168,399	14,770,547,984	20,186,702,502	24,676,361,894
4	DLTA		8,315,054,000	19,114,891,000	31,671,003,000	47,330,712,000
5	INDF		39,294,389,064	367,183,000,000	683,304,000,000	980,357,000,000
6	MLBI		18,546,000,000	29,823,000,000	47,484,000,000	84,385,000,000
7	MYOR		39,294,389,064	72,283,621,261	115,557,438,184	141,589,137,703
8	PSDN		(56,294,389,064)	8,338,096,645	(4,133,056,630)	(8,645,694,849)
9	STTP		6,157,411,870	8,029,436,662	10,186,796,252	15,594,767,180
10	ULTJ		7,085,219,861	14,071,474,011	38,934,078,628	30,316,644,576

Lampiran 3

Arus Kas Operasi (Dalam Rupiah)

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	(18.073.000.000)	(79.488.000.000)	(103.316.000.000)	(129.172.000.000)
2	AQUA		2.599.371.917	3.375.597.153	24.647.672.738	56.659.911.185
3	CEKA		19.472.665.418	(28.792.385.155)	(18.386.138.585)	53.338.522.907
4	DLTA		(20.458.561.000)	(23.444.847.000)	(327.668.000)	18.108.286.000
5	INDF		181.734.672.747	1.357.658.782.582	1.430.161.789.549	1.542.143.000.000
6	MLBI		21.749.000.000	74.569.000.000	109.789.000.000	166.742.000.000
7	MYOR		16.212.726.024	28.874.158.202	(12.173.663.189)	24.389.308.219
8	PSDN		14.670.217.531	(19.903.850.897)	8.668.458.303	4.792.279.563
9	STTP		30.938.808.231	19.120.417.183	28.569.544.287	13.927.318.682
10	ULTJ		25.816.229.999	29.074.827.042	118.157.293.016	106.877.574.910
1	ADES	2007	(20.632.000.000)	(20.362.000.000)	(27.829.000.000)	(76.215.000.000)
2	AQUA		10.203.611.827	10.203.611.827	86.476.495.549	115.989.209.324
3	CEKA		4.446.560.093	57.572.571.006	71.227.128.755	(93.671.017.770)
4	DLTA		26.692.600.000	60.616.819.000	74.412.691.000	87.272.573.000
5	INDF		777.441.000.000	669.940.000.000	1.683.370.000.000	2.502.001.000.000
6	MLBI		54.780.000.000	106.553.000.000	120.824.000.000	227.271.000.000
7	MYOR		40.640.346.272	96.875.973.876	48.503.577.682	178.699.351.379
8	PSDN		18.474.370.843	(21.759.064.869)	1.978.012.509	8.742.292.358
9	STTP		7.381.793.236	(12.714.072.540)	(27.134.919.800)	525.606.873
10	ULTJ		17.494.532.525	13.958.081.964	(20.777.957.018)	(63.543.756.329)

Lampiran 4

**Total Akruai
(Dalam Rupiah)**

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	(6.074.000.000)	6.943.000.000	5.033.000.000	378.000.000
2	AQUA		10.943.651.543	32.939.480.644	27.305.324.608	(7.806.224.597)
3	CEKA		(14.119.960.440)	28.481.646.275	25.628.640.209	(38.047.335.488)
4	DLTA		31.060.454.000	40.709.287.000	26.555.589.000	25.174.928.000
5	INDF		(7.822.018.593)	(1.089.888.634.768)	(924.052.947.083)	(880.933.000.000)
6	MLBI		(9.765.000.000)	(37.945.000.000)	(53.754.000.000)	(93.161.000.000)
7	MYOR		3.483.333.448	13.768.157.475	92.052.663.901	69.186.481.169
8	PSDN		(10.061.065.238)	32.629.836.056	9.325.416.146	7.054.705.225
9	STTP		(27.025.711.103)	(11.543.221.924)	(18.753.937.928)	498.691.334
10	ULTJ		(21.014.610.188)	(21.883.689.631)	(102.562.759.906)	(92.145.857.694)
1	ADES	2007	(4.919.000.000)	(23.752.000.000)	(53.400.000.000)	(78.636.000.000)
2	AQUA		7.138.657.340	7.138.657.340	(34.231.175.198)	(50.076.374.225)
3	CEKA		(3.829.391.694)	(42.802.023.022)	(51.040.426.253)	118.347.379.664
4	DLTA		(18.377.546.000)	(41.501.928.000)	(42.741.688.000)	(39.941.861.000)
5	INDF		(738.146.610.936)	(302.757.000.000)	(1.000.066.000.000)	(1.521.644.000.000)
6	MLBI		(36.234.000.000)	(76.730.000.000)	(73.340.000.000)	(142.886.000.000)
7	MYOR		(1.345.957.208)	(24.592.352.615)	67.053.860.502	(37.110.213.676)
8	PSDN		(74.768.759.907)	30.097.161.514	(6.111.069.139)	(17.387.987.207)
9	STTP		(1.224.381.366)	20.743.509.202	37.321.716.052	15.069.160.307
10	ULTJ		(10.409.312.664)	113.392.047	59.712.035.646	93.860.400.905

Lampiran 5

Total Aktiva
(Dalam Rupiah)

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2005	198.955.000.000	152.164.000.000	194.850.000.000	210.052.000.000
2	AQUA		690.925.242.646	702.156.809.940	699.156.508.161	732.354.162.144
3	CEKA		339.531.663.311	333.222.207.077	361.148.836.212	328.249.320.427
4	DLTA		472.824.827.000	486.889.125.000	510.272.016.000	537.784.507.000
5	INDF		15.090.234.394.393	14.232.985.181.494	14.500.798.492.426	14.859.203.000.000
6	MLBI		553.240.000.000	5.870.693.000.000	565.706.000.000	575.385.000.000
7	MYOR		1.309.228.881.597	1.396.658.021.239	4.134.812.408.787	1.459.968.922.850
8	PSDN		180.473.500.662	188.699.532.187	203.965.334.928	284.336.452.300
9	STTP		471.110.586.771	455.495.887.163	443.022.715.333	477.443.560.343
10	ULTJ		1.253.848.160.946	1.249.216.277.637	1.753.615.884.994	1.254.444.147.713
1	ADES		113.488.000.000	228.798.000.000	234.169.000.000	233.253.000.000
2	AQUA		759.719.060.178	752.358.907.856	771.782.389.818	795.244.017.131
3	CEKA		316.766.429.793	328.829.124.016	316.328.069.493	280.806.653.865
4	DLTA		530.216.974.000	525.225.245.000	537.629.711.000	571.243.239.000
5	INDF		14.810.827.872.316	15.891.884.713.324	16.708.929.058.600	16.267.483.000.000
6	MLBI		553.918.000.000	595.887.000.000	596.541.000.000	618.437.000.000
7	MYOR		1.436.682.498.743	1.503.425.659.342	1.521.959.691.362	1.553.376.827.333
8	PSDN		276.467.984.496	287.562.768.827	298.723.100.649	288.084.574.075
9	STTP		439.438.985.352	436.432.343.386	443.191.344.988	467.491.117.280
10	ULTJ		1.176.576.822.351	1.235.847.328.285	1.226.702.296.688	1.249.080.371.256

1	ADES	2007	223.250.000.000	211.753.000.000	195.590.000.000	178.761.000.000
2	AQUA		822.420.719.181	822.420.719.181	853.644.460.905	891.529.586.396
3	CEKA		285.000.208.147	297.753.857.989	407.361.357.940	613.679.506.628
4	DLTA		561.522.496.000	578.528.271.000	560.215.531.000	592.359.226.000
5	INDF		18.516.104.000.000	19.005.150.000.000	20.244.071.001	29.527.466.000.000
6	MLBI		613.721.000.000	591.391.000.000	613.234.000.000	621.835.000.000
7	MYOR		1.650.364.739.333	1.751.274.913.084	1.801.944.872.027	1.893.175.019.860
8	PSDN		295.364.298.563	292.572.494.439	297.508.259.130	291.723.051.005
9	STTP		496.382.536.050	450.207.754.719	485.174.644.362	517.448.084.688
10	ULTJ		1.361.579.768.034	1.354.573.564.149	1.334.776.599.906	1.362.829.538.011

Lampiran 6

Perubahan Pendapatan
(Dalam Rupiah)

NO	KODE EMITEN	TAHUN 2006	TRIWULAN			
			1	2	3	4
1	ADES	2006	(197.000.000)	(2.833.000.000)	(5.669.000.000)	(8.708.000.000)
2	AQUA		(5.362.561.674)	11.772.072.593	102.458.723.628	102.458.723.628
3	CEKA		47.439.883.177	137.397.859.155	150.151.320.907	150.348.512.649
4	DLTA		(7.803.689.000)	(28.734.876.000)	(76.657.812.000)	(56.258.605.000)
5	INDF		614.655.301.133	1.533.047.769.746	2.501.196.201.111	200.650.932.000.000
6	MLBI		(12.227.000.000)	17.336.000.000	23.823.000.000	38.388.000.000
7	MYOR		(34.164.135.477)	21.460.803.809	197.887.793.673	265.328.936.883
8	PSDN		58.110.177.720	120.908.441.212	146.279.244.452	132.019.507.424
9	STTP		(34.037.425.009)	(53.321.500.338)	(79.681.759.868)	(86.490.621.407)
10	ULTJ		48.813.322.706	64.360.415.855	91.656.911.022	123.497.991.625
1	ADES	2007	1.283.000.000	(33.288.000.000)	1.272.000.000	(3.494.000.000)
2	AQUA		94.363.571.673	159.813.341.322	(240.946.517.721)	286.541.302.632
3	CEKA		18.122.441.390	(204.198.368.373)	147.940.506.165	421.573.744.173
4	DLTA		9.184.507.000	41.348.414.000	93.803.007.000	118.886.736.000
5	INDF		53.407.779.465.879	2.159.782.158.598	3.640.966.882.384	(191.557.278.000.000)
6	MLBI		27.559.000.000	23.431.000.000	24.025.000.000	87.599.000.000
7	MYOR		280.071.030.402	451.217.763.533	623.646.570.159	856.926.793.509
8	PSDN		8.249.217.566	(9.404.807.494)	16.437.309.005	80.211.113.173
9	STTP		54.848.411.260	65.001.946.785	67.411.558.187	45.122.582.286
10	ULTJ		35.839.602.017	121.444.854.857	227.070.547.457	291.569.952.387

Lampiran 7

**Perubahan Piutang Usaha
(Dalam Rupiah)**

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	11.356.000.000	3.749.000.000	4.485.000.000	(1.324.000.000)
2	AQUA		86.695.239.204	217.254.858.346	21.201.551.838	90.636.760.538
3	CEKA		5.339.540.258	17.109.180.861	2.453.412.197	(247.658.474.395)
4	DLTA		73.794.176.000	(64.542.490.000)	4.702.116.000	215.273.714.709
5	INDF		8.793.547.234	(24.722.313.229)	(22.493.558.003)	(79.189.000.000)
6	MLBI		7.855.000.000	21.520.000.000	(23.529.000.000)	(13.674.000.000)
7	MYOR		(6.908.463.925)	47.028.000.255	92.082.051.455	110.834.046.704
8	PSDN		(698.103.494)	26.595.625.227	3.782.808.214	482.994.743
9	STTP		(14.068.319.193)	(16.306.221.013)	(4.342.063.632)	(301.618.489.102)
10	ULTJ		22.544.897.138	12.961.491.168	9.133.629.942	4.362.306.905
1	ADES	2007	(2.215.000.000)	(920.000.000)	(3.509.000.000)	(4.450.000.000)
2	AQUA		91.972.551.682	62.850.291.783	874.131.973	21.201.551.838
3	CEKA		(5.133.289.601)	(16.879.471.360)	(8.609.870.794)	(140.557.552)
4	DLTA		(20.787.394.000)	56.436.997.000	(18.323.011.000)	(72.275.112.000)
5	INDF		52.120.152.474	242.237.999.261	374.448.157.288	573.897.000.000
6	MLBI		10.190.000.000	(42.083.000.000)	4.935.000.000	10.733.000.000
7	MYOR		159.971.212.455	106.734.521.333	99.420.985.365	128.435.281.792
8	PSDN		9.545.584.330	(11.950.437.722)	17.653.984.064	21.902.014.588
9	STTP		(5.485.727.476)	(21.835.040.418)	(21.551.529.576)	(23.797.769.293)
10	ULTJ		(3.712.398.485)	(456.971.109)	34.505.998.708	38.482.134.918

Lampiran 8

Aktiva Tetap (Dalam Rupiah)

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	143.282.000.000	169.346.000.000	174.534.000.000	180.112.000.000
2	AQUA		280.126.718.587	274.988.376.459	272.175.168.119	259.610.425.820
3	CEKA		131.196.962.609	127.979.850.542	127.196.758.456	83.648.953.711
4	DLTA		128.650.107.000	127.412.086.000	125.351.607.000	121.275.406.000
5	INDF		6.040.090.000.000	6.605.981.000.000	6.552.128.000.000	6.463.898.000.000
6	MLBI		348.184.000.000	354.789.000.000	352.058.000.000	363.861.000.000
7	MYOR		732.350.207.041	750.321.855.691	740.332.159.833	738.125.036.286
8	PSDN		142.827.258.351	141.289.006.370	139.346.725.689	135.783.523.138
9	STTP		241.081.329.293	236.640.669.331	242.667.661.238	239.295.216.064
10	ULTJ		776.534.256.384	775.349.017.854	794.066.058.288	790.208.401.628
1	ADES	2007	173.110.000.000	164.854.000.000	158.861.000.000	143.386.000.000
2	AQUA		269.000.209.044	282.895.386.797	285.600.630.232	302.246.443.818
3	CEKA		85.199.648.045	108.343.463.309	144.592.888.863	148.611.864.822
4	DLTA		119.335.612.000	131.898.820.000	131.578.478.000	133.229.911.000
5	INDF		6.413.471.000.000	6.583.834.000.000	6.625.059.000.000	8.079.455.000.000
6	MLBI		372.471.000.000	371.578.000.000	3.677.777.000.000	362.811.000.000
7	MYOR		730.160.926.505	776.295.057.316	774.126.056.439	774.390.434.747
8	PSDN		133.332.537.004	130.870.004.206	123.222.810.536	120.264.363.460
9	STTP		244.844.382.101	261.456.710.783	296.294.823.861	302.175.999.887
10	ULTJ		780.067.027.517	776.955.299.927	778.013.465.870	765.867.423.073

Lampiran 9

Perhitungan Model Jones Modifikasi

FITTED COEFFICIENT	TAHUN	TRIWULAN			
		1	2	3	4
α	2006	0,03475	0,00292	0,02650	0,00004
β_1		-0,12200	0,17200	0,07659	-0,00343
β_2		-0,09020	0,03484	-0,07440	-0,05070
α	2007	-0,45800	0,00998	-0,04110	-0,02600
β_1		0,00058	0,19700	0,00469	0,01009
β_2		-0,00404	-0,09080	-0,01280	-0,00757

NO	KODE EMITEN	TAHUN	TRIWULAN	TA/Ait-1	1/Ait-1	(REV-REC)/Ait-1	PPE/Ait-1
1	ADES	2006	1	-0,03052951672489	0,00000000000503	-0,05806840742882	0,72017290342037
2	AQUA			0,01583912537497	0,00000000000145	-0,13323843911890	0,40543708826474
3	CEKA			-0,04158657929663	0,00000000000295	0,12399533671897	0,38640567813208
4	DLTA			0,06569125017625	0,00000000000211	-0,17257525480996	0,27208830766410
5	INDF			-0,00051834970807	0,00000000000007	0,04014926064529	0,40026482307288
6	MLBI			-0,01765056756561	0,00000000000181	-0,03629889378931	0,62935434892633
7	MYOR			0,00266059930159	0,00000000000076	-0,02081811051919	0,55937523021007
8	PSDN			-0,05574815804589	0,00000000000554	0,32585549123990	0,79140293631526
9	STTP			-0,05736596005671	0,00000000000212	-0,04238730008780	0,51172980625499
10	ULTJ			-0,01676009172605	0,00000000000080	0,02095024452417	0,61932080818950
1	ADES		2	0,04562840093583	0,00000000000657	-0,04325596067401	1,11291764149207
2	AQUA			0,04691185811730	0,00000000000142	-0,29264515111740	0,39163385239046
3	CEKA			0,08547343385316	0,00000000000300	0,36098638007702	0,38406759160690
4	DLTA			0,08361100075916	0,00000000000205	0,07354367177538	0,26168603786334
5	INDF			-0,07657484504270	0,00000000000007	0,10944788202270	0,46413179777558
6	MLBI			-0,00646346180936	0,00000000000017	-0,00071269269233	0,06043392151489
7	MYOR			0,00985793033486	0,00000000000072	-0,01830598189192	0,53722661115380
8	PSDN			0,17291953868579	0,00000000000530	0,49980418547904	0,74875122758642
9	STTP			-0,02534209912607	0,00000000000220	-0,08126369604684	0,51952317463257
10	ULTJ			-0,01751793506277	0,00000000000080	0,04114493671522	0,62066835962195
1	ADES		3	0,02583012573775	0,00000000000513	-0,05211188093405	0,89573518090839
2	AQUA			0,03905466700127	0,00000000000143	0,11622171980310	0,38929075956813
3	CEKA			0,07096420544453	0,00000000000277	0,40896686878232	0,35220038306128
4	DLTA			0,05204202497360	0,00000000000196	-0,15944422866411	0,24565644023089
5	INDF			-0,06372428025709	0,00000000000007	0,17403798559315	0,45184601409517
6	MLBI			-0,09502108869271	0,00000000000177	0,08370425627446	0,62233386246566
7	MYOR			0,02226283922951	0,00000000000024	0,02558900664832	0,17904854843226
8	PSDN			0,04572059340030	0,00000000000490	0,69863065843175	0,68318827676374
9	STTP			-0,04233177505109	0,00000000000226	-0,17005831445769	0,54775444427403
10	ULTJ			-0,05848644551161	0,00000000000057	0,04705892652215	0,45281641497603
1	ADES		4	0,00179955439605	0,00000000000476	-0,03515320015996	0,85746386609030
2	AQUA			-0,01065908408870	0,00000000000137	0,01614241264826	0,35448754064561

3	CEKA			-0,11590986826266	0,00000000000305	1,21251427581406	0,25483359295972
4	DLTA			0,04681229688158	0,00000000000186	-0,50490915259669	0,22550929679348
5	INDF			-0,05928534659631	0,00000000000007	13,50880804306930	0,43500973773627
6	MLBI			-0,16191072064791	0,00000000000174	0,09048202507886	0,63237832060273
7	MYOR			0,04738900950983	0,00000000000068	0,10582067039990	0,50557585489225
8	PSDN			0,02481111784273	0,00000000000352	0,46260868635379	0,47754525330694
9	STTP			0,00104450321550	0,00000000000209	0,45058282394772	0,50120105482643
10	ULTJ			-0,07345552838043	0,00000000000080	0,09497089602371	0,62992712993133
1	ADES	2007	1	-0,04334378965177	0,000000000000881	0,03082264204145	1,52535950937544
2	AQUA			0,00939644365159	0,00000000000132	0,00314724233777	0,35407853132048
3	CEKA			-0,01208900733737	0,00000000000316	0,07341602140794	0,26896678445590
4	DLTA			-0,03466042563926	0,00000000000189	0,05652761505142	0,225069329206364
5	INDF			-0,04983830865496	0,00000000000007	3,60247649715354	0,43302582781263
6	MLBI			-0,06541401434869	0,00000000000181	0,03135662679314	0,67242985423835
7	MYOR			-0,00093685084156	0,00000000000070	0,08359523976389	0,50822706279491
8	PSDN			-0,27044274237866	0,00000000000362	-0,00468903032792	0,48227116512990
9	STTP			-0,00278623746826	0,00000000000228	0,13729810223294	0,55717492134858
10	ULTJ			-0,00884711687861	0,00000000000085	0,03361616492068	0,66299710541492
1	ADES		2	-0,10381209625958	0,00000000000437	-0,14146976809238	0,72052203253525
2	AQUA			0,00948836687578	0,00000000000133	0,12887871536647	0,37601121465175
3	CEKA			-0,13016493946539	0,00000000000304	-0,56965421652823	0,32948256524787
4	DLTA			-0,07901738995809	0,00000000000190	-0,02872783276059	0,25112810409561
5	INDF			-0,01905104431988	0,00000000000006	0,12066184684371	0,41428906128925
6	MLBI			-0,12876602443081	0,00000000000168	0,10994366381546	0,62357124756875
7	MYOR			-0,01635754482584	0,00000000000067	0,22913220887208	0,51635081022613
8	PSDN			0,10466292850347	0,00000000000348	0,00885243329094	0,45510065416268
9	STTP			0,04752972486197	0,00000000000229	0,19897010044968	0,59907730200407
10	ULTJ			0,00009175247169	0,00000000000081	0,09863825666489	0,62868226693114
1	ADES		3	-0,22804043233733	0,00000000000427	0,02041687840833	0,67840320452323
2	AQUA			-0,04435340278504	0,00000000000130	-0,31332750382012	0,37005331295438
3	CEKA			-0,16135282061692	0,00000000000316	0,49489878406906	0,45709787656451
4	DLTA			-0,07950023431648	0,00000000000186	0,20855621574828	0,24473810748900
5	INDF			-0,05985219019679	0,00000000000006	0,19549539731960	0,39649812245687
6	MLBI			-0,12294209450817	0,00000000000168	0,03200115331553	6,16517054150511
7	MYOR			0,04405757976546	0,00000000000066	0,34444117526192	0,50863768655150
8	PSDN			-0,02045730352197	0,00000000000335	-0,00407291922304	0,41249843171917
9	STTP			0,08421129264835	0,00000000000226	0,20073290863884	0,66854830811063
10	ULTJ			0,04867687604989	0,00000000000082	0,15697740948958	0,63423168601753
1	ADES		4	-0,33712749675245	0,00000000000429	0,00409855393071	0,61472306894231
2	AQUA			-0,06296982202477	0,00000000000126	0,33365827982116	0,38006754820793
3	CEKA			0,42145504045248	0,00000000000356	1,50179597214154	0,52923199210745
4	DLTA			-0,06992093432899	0,00000000000175	0,33464176895055	0,23322798749133
5	INDF			-0,09353899432383	0,00000000000006	-11,8107500096973	0,49666288263526
6	MLBI			-0,23104374414856	0,00000000000162	0,12429075233209	0,58665797809640
7	MYOR			-0,02389002656858	0,00000000000064	0,46897282030900	0,49852065585178
8	PSDN			-0,06035723107643	0,00000000000347	0,20240271028819	0,41746200346253
9	STTP			0,03223411044616	0,00000000000214	0,14742601309732	0,64637805664661
10	ULTJ			0,07514360409861	0,00000000000080	0,20261932161700	0,61314503109427

Lampiran 10

Nondiscretionary Accrual

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	-0,05788	0,03133	-0,07063	-0,04335
2	AQUA		-0,02032	-0,03669	-0,02006	-0,01803
3	CEKA		-0,04998	0,07547	0,00512	-0,01708
4	DLTA		-0,00349	0,02177	-0,03049	-0,00970
5	INDF		-0,04100	0,03500	-0,02029	-0,06839
6	MLBI		-0,05234	0,00198	-0,03989	-0,03237
7	MYOR		-0,04792	0,01557	-0,01136	-0,02600
8	PSDN		-0,11114	0,11205	0,00268	-0,02580
9	STTP		-0,04099	0,07538	-0,05378	-0,02696
10	ULTJ		-0,05842	0,02870	-0,03009	-0,03226
1	ADES	2007	-0,00614	-0,09329	-0,00493	-0,00685
2	AQUA		-0,00143	-0,00875	-0,00596	-0,00252
3	CEKA		-0,00104	-0,14214	0,00153	0,01031
4	DLTA		-0,00088	-0,02846	0,00025	-0,00680
5	INDF		0,00034	-0,01385	-0,00103	0,13301
6	MLBI		-0,00270	-0,03496	-0,04635	-0,00387
7	MYOR		-0,00200	-0,00175	-0,00037	-0,00276
8	PSDN		-0,00195	-0,03958	-0,00316	0,00105
9	STTP		-0,00217	-0,01520	-0,00304	0,00075
10	ULTJ		-0,00266	-0,03765	-0,00738	-0,00381

Discretionary Accrual

NO	KODE EMITEN	TAHUN	TRIWULAN			
			1	2	3	4
1	ADES	2006	0,02735	0,01429	0,09646	0,04515
2	AQUA		0,03615	0,08360	0,05912	0,00737
3	CEKA		0,00839	0,01000	0,06585	-0,09883
4	DLTA		0,06918	0,06184	0,08253	0,05651
5	INDF		0,04048	-0,11157	-0,04344	0,00910
6	MLBI		0,03469	-0,00845	-0,05513	-0,12954
7	MYOR		0,05058	-0,00571	0,03362	0,07338
8	PSDN		0,05539	0,06087	0,04304	0,05061
9	STTP		-0,01638	-0,10072	0,01145	0,02800
10	ULTJ		0,04166	-0,04622	-0,02840	-0,04119
1	ADES	2007	-0,03720	-0,01052	-0,22311	-0,33028
2	AQUA		0,01083	0,01824	-0,03839	-0,06045
3	CEKA		-0,01104	0,01197	-0,16289	0,41115
4	DLTA		-0,03378	-0,05056	-0,07975	-0,06312
5	INDF		-0,05018	-0,00520	-0,05882	-0,22655
6	MLBI		-0,06272	-0,09380	-0,07659	-0,22717
7	MYOR		0,00107	-0,01461	0,04443	-0,02113
8	PSDN		-0,26849	0,14424	-0,01729	-0,06141
9	STTP		-0,00061	0,06273	0,08725	0,03148
10	ULTJ		-0,00619	0,03774	0,05606	0,07895

Lampiran 12

Perhitungan Bid-ask Spread

Kode Emiten	Triwulan		Ask		Bid		Rata-rata ask		Rata-rata bid		Spread	
			2006	2007	2006	2007	2006	2007	2006	2007	2006	2007
ADES	I	-1	1.540	920	1.490	900	1.523	940	1.487	910	0,0244	0,0324
		0	1.500	950	1.480	910						
		1	1.530	950	1.490	920						
	II	-1	1190	850	1.140	810	1.190	880	1.153	810	0,0313	0,0828
		0	1.190	890	1.160	810						
		1	1.190	900	1.160	810						
	III	-1	1.170	860	1.110	850	1.163	847	1.117	837	0,0409	0,0119
		0	1.170	840	1.130	830						
		1	1.150	840	1.110	830						
	IV	-1	950	560	930	430	950	493	933	423	0,0177	0,1527
		0	950	450	930	430						
		1	950	470	940	410						
AQUA	I	-1	90.000	129.500	76.000	0	88.667	129.500	72.500	0	0,2006	2,0000
		0	86.000	129.500	70.000	0						
		1	90.000	129.500	71.500	0						
	II	-1	93.500	129.500	0	0	91.167	129.500	25.000	0	1,1392	2,0000
		0	90.000	129.500	75.000	0						
		1	90.000	129.500	0	0						
	III	-1	93.000	129.500	81.000	0	62.167	129.500	55.333	0	0,1163	2,0000
		0	93.500	129.500	0	0						
		1	0	129.500	85.000	0						
	IV	-1	93.000	129.500	81.000	0	62.167	129.500	55.333	0	0,1163	2,0000
		0	93.500	129.500	0	0						
		1	0	129.500	85.000	0						
CEKA	I	-1	570	550	510	500	553	550	510	487	0,0815	0,1222
		0	570	550	510	480						
		1	520	550	510	480						
	II	-1	490	740	400	730	497	757	403	733	0,2074	0,0313
		0	500	760	410	730						
		1	500	770	400	740						
	III	-1	500	770	420	760	500	780	420	760	0,1739	0,0260
		0	500	780	420	760						
		1	500	790	420	760						
	IV	-1	550	550	520	500	580	550	520	494	0,1091	0,1086
		0	590	551	520	501						
		1	600	550	520	480						
DLTA	I	-1	33.500	28.000	26.000	0	32.433	28.000	18.500	6.067	0,5471	1,2877
		0	32.500	28.000	26.800	0						
		1	31.300	28.000	2.700	18.200						
	II	-1	33.500	28.000	26.000	0	32.433	28.000	18500	6.067	0,5471	1,2877
	0	32.500	28.000	26.800	0							

		1	31.300	28.000	2.700	18.200						
	III	-1	33.500	28.000	26.000	0	32.433	28.000	18500	6.067	0,5471	1,2877
		0	32.500	28.000	26.800	0						
		1	31.300	28.000	2.700	18.200						
	IV	-1	28.000	23.000	0	0	27.767	22000	0	5.667	2,0000	1,1807
		0	27.300	23.000	0	17.000						
		1	28.000	20.000	0	0						
INDF	I	-1	1.130	1.640	1.120	1.630	1.160	1.650	1.150	1.640	0,0087	0,0061
		0	1.140	1.650	1.130	1.640						
		1	1.210	1.660	1.200	1.650						
	II	-1	1.210	1.830	1.200	1.820	1.207	1.853	1.193	1.843	0,0111	0,0054
		0	1.210	1.860	1.190	1.850						
		1	1.200	1.870	1.190	1.860						
	III	-1	1.330	2.200	1.320	2.175	1.343	2.217	1.333	2.192	0,0075	0,0113
		0	1.330	2.225	1.320	2.200						
		1	1.370	2.225	1.360	2.200						
	IV	-1	0	2.375	0	2.350	597	2.333	593	2.300	0,0056	0,0144
		0	0	2.325	0	2.300						
		1	1.790	2.300	1.780	2.250						
MLBI	I	-1	52.900	53.000	48.800	50.000	52.767	54.333	32.667	51.333	0,4705	0,0568
		0	52.500	55.000	49.200	52.000						
		1	52.900	55.000	0	52.000						
	II	-1	52.500	55.000	52.000	51.200	53.333	55.000	50.667	50.333	0,0513	0,0886
		0	54.000	55.000	50.000	48.500						
		1	53.500	55.000	50.000	51.300						
	III	-1	53.000	57.000	51.000	50.500	53.333	57.000	17.000	16.833	1,0332	1,0880
		0	53.500	57.000	0	0						
		1	53.500	57.000	0	0						
	IV	-1	57.500	57.000	57.500	0	19.167	57.000	37.500	0	0,6471	2,0000
		0	0	57.000	55.000	0						
		1	0	57.000	0	0						
MYOR	I	-1	1.160	1.450	1.150	1.430	1.157	1.490	1.140	1.473	0,0145	0,0112
		0	1.140	1.450	1.130	1.440						
		1	1.170	1.570	1.140	1.550						
	II	-1	990	1.900	980	1.880	997	1.890	987	1.870	0,0101	0,0106
		0	1.000	1.900	990	1.870						
		1	1.000	1.870	990	1.860						
	III	-1	1.270	1.740	1.260	1.730	1.287	1.733	1.277	1.717	0,0078	0,0097
		0	1.290	1.730	1.280	1.710						
		1	1.300	1.730	1.290	1.710						
	IV	-1	1.410	1.150	1.360	1.140	1.410	1.143	1.380	1.133	0,0215	0,0088
		0	1.410	1.140	1.380	1.130						
		1	1.410	1.140	1.400	1.130						
PSDN	I	-1	100	0	45	71	100	0	55	24	0,5806	2,0000
		0	100	0	40	0						
		1	100	0	80	0						
	II	-1	100	135	65	61	100	90	45	61	0,7586	0,3841
		0	100	135	70	61						

		1	100	0	0	61						
	III	-1	135	0	80	51	108	0	72	52	0,4074	2,0000
		0	95	0	65	53						
		1	95	0	70	53						
	IV	-1	0	0	56	0	75	33	56	43	0,2959	0,2456
		0	113	100	51	52						
		1	112	0	60	76						
S TTP	I	-1	155	425	145	410	153	427	140	407	0,0909	0,0480
		0	150	425	135	410						
		1	155	430	140	400						
	II	-1	145	425	135	410	147	425	138	410	0,0585	0,0359
		0	150	425	140	410						
		1	145	425	140	410						
	III	-1	145	390	135	370	145	397	135	370	0,0714	0,0696
		0	145	400	135	370						
		1	145	400	135	370						
	IV	-1	335	345	325	335	335	338	325	328	0,0303	0,0300
		0	335	345	325	335						
		1	335	325	325	315						
ULTJ	I	-1	305	385	285	375	302	398	288	372	0,0452	0,0693
		0	300	400	285	380						
		1	300	410	295	360						
	II	-1	290	570	260	540	293	557	243	540	0,1863	0,0304
		0	295	560	255	550						
		1	295	540	215	530						
	III	-1	440	600	435	590	435	603	430	580	0,0116	0,0394
		0	435	610	430	580						
		1	430	600	425	570						
	IV	-1	420	590	290	505	407	603	293	555	0,3238	0,0835
		0	425	640	310	600						
		1	375	580	280	560						
Kode Emiten	Triwulan		Ask		Bid		Rata-rata ask		Rata-rata bid		Spread	
			2006	2007	2006	2007	2006	2007	2006	2007	2006	2007
ADES	I	-1	1.540	920	1.490	900	1.523	940	1.487	910	0,0244	0,0324
		0	1.500	950	1.480	910						
		1	1.530	950	1.490	920						
	II	-1	1190	850	1.140	810	1.190	880	1.153	810	0,0313	0,0828
		0	1.190	890	1.160	810						
		1	1.190	900	1.160	810						
	III	-1	1.170	860	1.110	850	1.163	847	1.117	837	0,0409	0,0119
		0	1.170	840	1.130	830						
		1	1.150	840	1.110	830						
	IV	-1	950	560	930	430	950	493	933	423	0,0177	0,1527
	0	950	450	930	430							
	1	950	470	940	410							
AQUA	I	-1	90.000	129.500	76.000	0	88.667	129.500	72.500	0	0,2006	2,0000
		0	86.000	129.500	70.000	0						
		1	90.000	129.500	71.500	0						

	II	-1	93.500	129.500	0	0	91.167	129.500	25.000	0	1,1392	2,0000
		0	90.000	129.500	75.000	0						
		1	90.000	129.500	0	0						
	III	-1	93.000	129.500	81.000	0	62.167	129.500	55.333	0	0,1163	2,0000
		0	93.500	129.500	0	0						
		1	0	129.500	85.000	0						
	IV	-1	93.000	129.500	81.000	0	62.167	129.500	55.333	0	0,1163	2,0000
		0	93.500	129.500	0	0						
		1	0	129.500	85.000	0						
CEKA	I	-1	570	550	510	500	553	550	510	487	0,0815	0,1222
		0	570	550	510	480						
		1	520	550	510	480						
	II	-1	490	740	400	730	497	757	403	733	0,2074	0,0313
		0	500	760	410	730						
		1	500	770	400	740						
	III	-1	500	770	420	760	500	780	420	760	0,1739	0,0260
		0	500	780	420	760						
		1	500	790	420	760						
	IV	-1	550	550	520	500	580	550	520	494	0,1091	0,1086
		0	590	551	520	501						
		1	600	550	520	480						
DLTA	I	-1	33.500	28.000	26.000	0	32.433	28.000	18.500	6.067	0,5471	1,2877
		0	32.500	28.000	26.800	0						
		1	31.300	28.000	2.700	18.200						
	II	-1	33.500	28.000	26.000	0	32.433	28.000	18500	6.067	0,5471	1,2877
		0	32.500	28.000	26.800	0						
		1	31.300	28.000	2.700	18.200						
	III	-1	33.500	28.000	26.000	0	32.433	28.000	18500	6.067	0,5471	1,2877
		0	32.500	28.000	26.800	0						
		1	31.300	28.000	2.700	18.200						
	IV	-1	28.000	23.000	0	0	27.767	22000	0	5.667	2,0000	1,1807
		0	27.300	23.000	0	17.000						
		1	28.000	20.000	0	0						
INDF	I	-1	1.130	1.640	1.120	1.630	1.160	1.650	1.150	1.640	0,0087	0,0061
		0	1.140	1.650	1.130	1.640						
		1	1.210	1.660	1.200	1.650						
	II	-1	1.210	1.830	1.200	1.820	1.207	1.853	1.193	1.843	0,0111	0,0054
		0	1.210	1.860	1.190	1.850						
		1	1.200	1.870	1.190	1.860						
	III	-1	1.330	2.200	1.320	2.175	1.343	2.217	1.333	2.192	0,0075	0,0113
		0	1.330	2.225	1.320	2.200						
		1	1.370	2.225	1.360	2.200						
	IV	-1	0	2.375	0	2.350	597	2.333	593	2.300	0,0056	0,0144
		0	0	2.325	0	2.300						
		1	1.790	2.300	1.780	2.250						
MLBI	I	-1	52.900	53.000	48.800	50.000	52.767	54.333	32.667	51.333	0,4705	0,0568
		0	52.500	55.000	49.200	52.000						
		1	52.900	55.000	0	52.000						

	II	-1	52.500	55.000	52.000	51.200	53.333	55.000	50.667	50.333	0,0513	0,0886
		0	54.000	55.000	50.000	48.500						
		1	53.500	55.000	50.000	51.300						
	III	-1	53.000	57.000	51.000	50.500	53.333	57.000	17.000	16.833	1,0332	1,0880
		0	53.500	57.000	0	0						
		1	53.500	57.000	0	0						
	IV	-1	57.500	57.000	57.500	0	19.167	57.000	37.500	0	0,6471	2,0000
		0	0	57.000	55.000	0						
		1	0	57.000	0	0						
MYOR	I	-1	1.160	1.450	1.150	1.430	1.157	1.490	1.140	1.473	0,0145	0,0112
		0	1.140	1.450	1.130	1.440						
		1	1.170	1.570	1.140	1.550						
	II	-1	990	1.900	980	1.880	997	1.890	987	1.870	0,0101	0,0106
		0	1.000	1.900	990	1.870						
		1	1.000	1.870	990	1.860						
	III	-1	1.270	1.740	1.260	1.730	1.287	1.733	1.277	1.717	0,0078	0,0097
		0	1.290	1.730	1.280	1.710						
		1	1.300	1.730	1.290	1.710						
	IV	-1	1.410	1.150	1.360	1.140	1.410	1.143	1.380	1.133	0,0215	0,0088
		0	1.410	1.140	1.380	1.130						
		1	1.410	1.140	1.400	1.130						
PSDN	I	-1	100	0	45	71	100	0	55	24	0,5806	2,0000
		0	100	0	40	0						
		1	100	0	80	0						
	II	-1	100	135	65	61	100	90	45	61	0,7586	0,3841
		0	100	135	70	61						
		1	100	0	0	61						
	III	-1	135	0	80	51	108	0	72	52	0,4074	2,0000
		0	95	0	65	53						
		1	95	0	70	53						
	IV	-1	0	0	56	0	75	33	56	43	0,2959	0,2456
		0	113	100	51	52						
		1	112	0	60	76						
STTP	I	-1	155	425	145	410	153	427	140	407	0,0909	0,0480
		0	150	425	135	410						
		1	155	430	140	400						
	II	-1	145	425	135	410	147	425	138	410	0,0585	0,0359
		0	150	425	140	410						
		1	145	425	140	410						
	III	-1	145	390	135	370	145	397	135	370	0,0714	0,0696
		0	145	400	135	370						
		1	145	400	135	370						
	IV	-1	335	345	325	335	335	338	325	328	0,0303	0,0300
		0	335	345	325	335						
		1	335	325	325	315						
ULTJ	I	-1	305	385	285	375	302	398	288	372	0,0452	0,0693
		0	300	400	285	380						
		1	300	410	295	360						

	II	-1	290	570	260	540	293	557	243	540	0,1863	0,0304
		0	295	560	255	550						
		1	295	540	215	530						
	III	-1	440	600	435	590	435	603	430	580	0,0116	0,0394
		0	435	610	430	580						
		1	430	600	425	570						
	IV	-1	420	590	290	505	407	603	293	555	0,3238	0,0835
		0	425	640	310	600						
		1	375	580	280	560						

Lampiran 13

Fitted Coefisien dari hasil regresi model Jones

2006

Triwulan 1

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	475E-02	.036		.970	.364	-.050	.119		
	(REV-REC) / A	-.122	.077	-.463	-1.583	.157	-.305	.060	.717	1.396
	PPEt / At-1	9.02E-02	.066	-.400	-1.367	.214	-.246	.066	.717	1.396

a. Dependent Variable: TAt / At-1

Triwulan 2

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	921E-03	.045		.066	.950	-.102	.108		
	(REV-REC) / A	.172	.098	.543	1.746	.124	-.061	.405	.988	1.012
	PPEt / At-1	484E-02	.077	.140	.450	.667	-.148	.218	.988	1.012

a. Dependent Variable: TAt / At-1

Triwulan 3

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	650E-02	.050		.535	.609	-.091	.144		
	(REV-REC) / A	659E-02	.077	.346	.989	.356	-.107	.260	.976	1.025
	PPEt / At-1	7.44E-02	.096	-.271	-.776	.463	-.301	.152	.976	1.025

a. Dependent Variable: TAt / At-1

Triwulan 4

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	803E-05	.073		.001	1.000	-.173	.173		
	(REV-REC) / A	3.43E-03	.006	-.205	-.555	.596	-.018	.011	.986	1.014
	PPEt / At-1	5.07E-02	.138	-.136	-.367	.724	-.377	.276	.986	1.014

a. Dependent Variable: TAt / At-1

2007

Triwulan 1

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	4.58E-02	.059		-.778	.462	-.185	.093		
	(REV-REC) / A	798E-04	.028	.008	.021	.984	-.065	.066	.982	1.019
	PPEt / At-1	4.04E-03	.085	-.018	-.048	.963	-.205	.197	.982	1.019

a. Dependent Variable: TAt / At-1

Triwulan 2

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	998E-03	.086		.116	.911	-.193	.213		
	(REV-REC) / A	.197	.110	.590	1.795	.116	-.063	.457	.905	1.105
	PPEt / At-1	9.08E-02	.169	-.176	-.536	.609	-.491	.310	.905	1.105

a. Dependent Variable: TAt / At-1

Triwulan 3

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	4.11E-02	.048		-.858	.419	-.154	.072		
	(REV-REC) / At	.688E-03	.168	.010	.028	.978	-.392	.401	.976	1.025
	PPEt / At-1	1.28E-02	.020	-.234	-.628	.550	-.061	.035	.976	1.025

a. Dependent Variable: TAt / At-1

Triwulan 4

Coefficients

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for B		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	2.26E-02	.299		-.076	.942	-.730	.685		
	(REV-REC) / At	.009E-02	.019	.195	.526	.615	-.035	.055	1.000	1.000
	PPEt / At-1	7.57E-03	.579	-.005	-.013	.990	-1.376	1.361	1.000	1.000

a. Dependent Variable: TAt / At-1

Hasil Regresi

Regression

Descriptive Statistics

	Mean	Std. Deviation	N
Bid-Ask Spread	.3902	.6181	80
Manajemen Laba	-9.06E-03	9.756E-02	80

Correlations

		Bid-Ask Spread	Manajemen Laba
Pearson Correlation	Bid-Ask Spread	1.000	-.254
	Manajemen Laba	-.254	1.000
Sig. (1-tailed)	Bid-Ask Spread	.	.011
	Manajemen Laba	.011	.
N	Bid-Ask Spread	80	80
	Manajemen Laba	80	80

Variables Entered/Removed^b

Model	Variables Entered	Variables Removed	Method
1	Manajemen Laba ^a	.	Enter

a. All requested variables entered.

b. Dependent Variable: Bid-Ask Spread

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.254 ^a	.065	.053	.6017

a. Predictors: (Constant), Manajemen Laba

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.949	1	1.949	5.383	.023 ^a
	Residual	28.236	78	.362		
	Total	30.185	79			

a. Predictors: (Constant), Manajemen Laba

b. Dependent Variable: Bid-Ask Spread

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	5% Confidence Interval for		Collinearity Statistics	
		B	Std. Error	Beta			Lower Bound	Upper Bound	Tolerance	VIF
1	(Constant)	.376	.068		5.560	.000	.241	.510		
	Manajemen Laba	-1.610	.694	-.254	-2.320	.023	-2.991	-.228	1.000	1.000

a. Dependent Variable: Bid-Ask Spread

Coefficient Correlations^a

Model		Manajemen Laba	
1	Correlations	Manajemen Laba	1.000
	Covariances	Manajemen Laba	.481

a. Dependent Variable: Bid-Ask Spread

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions	
				(Constant)	Manajemen Laba
1	1	1.093	1.000	.45	.45
	2	.907	1.098	.55	.55

a. Dependent Variable: Bid-Ask Spread

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	80	-33028,00	41115,00	-905,7875	9756,1478
Bid-Ask Spread	80	541,00	200000,00	39019,15	61812,8429
Valid N (listwise)	80				

Input Data

NO	DA	SPREAD
1	0,02735	0,02436
2	0,03615	0,03129
3	0,00839	0,04094
4	0,06918	0,01770
5	0,04048	0,20062
6	0,03469	1,13917
7	0,05058	0,11631
8	0,05539	0,11631
9	-0,01638	0,08150
10	0,04166	0,20741
11	0,01429	0,17391
12	0,08360	0,10909
13	0,01000	0,54712
14	0,06184	0,54712
15	-0,11157	0,54712
16	-0,00845	2,00000
17	-0,00571	0,00866
18	0,06087	0,01111
19	-0,10072	0,00747
20	-0,04622	0,00560
21	0,09646	0,47054
22	0,05912	0,05128
23	0,06585	1,03318
24	0,08253	0,64706
25	-0,04344	0,01451
26	-0,05513	0,01008
27	0,03362	0,00780
28	0,04304	0,02151
29	0,01145	0,58065
30	-0,02840	0,75862
31	0,04515	0,40741
32	0,00737	0,29592
33	-0,09883	0,09091
34	0,05651	0,05848
35	0,00910	0,07143
36	-0,12954	0,03030
37	0,07338	0,04520
38	0,05061	0,18634
39	0,02800	0,01156
40	-0,04119	0,32381

41	-0,03720	0,03243
42	0,01083	0,08284
43	-0,01104	0,01188
44	-0,03378	0,15273
45	-0,05018	2,00000
46	-0,06272	2,00000
47	0,00107	2,00000
48	-0,26849	2,00000
49	-0,00061	0,12219
50	-0,00619	0,03132
51	-0,01052	0,02597
52	0,01824	0,10856
53	0,01197	1,28767
54	-0,05056	0,14286
55	-0,00520	0,64000
56	-0,09380	1,18072
57	-0,01461	0,00608
58	0,14424	0,00541
59	0,06273	0,01134
60	0,03774	0,01439
61	-0,22311	0,05678
62	-0,03839	0,08861
63	-0,16289	1,08804
64	-0,07975	2,00000
65	-0,05882	0,01125
66	-0,07659	0,01064
67	0,04443	0,00966
68	-0,01729	0,00878
69	0,08725	2,00000
70	0,05606	0,38411
71	-0,33028	2,00000
72	-0,06045	0,24561
73	0,41115	0,04800
74	-0,06312	0,03593
75	-0,22655	0,06957
76	-0,22717	0,03000
77	-0,02113	0,06926
78	-0,06141	0,03040
79	0,03148	0,03944
80	0,07895	0,08345