

LAMPIRAN-LAMPIRAN

Lampiran 1 Daftar Perusahaan Manufaktur

No.	Emiten	Kriteria				Sampel
		I	II	III	IV	
Sektor Industri Dasar dan Kimia						
Sub Sektor Semen						
1	INTP (Indocement Tunggul Prakasa Tbk)	O	X	X	X	X
2	SMBR (Semen Baturaja Persero Tbk)	O	X	X	X	X
3	SMCB (Holcim Indonesia Tbk d.h Semen Cibinong Tbk)	O	O	O	X	X
4	SMGR (Semen Indonesia Tbk d.h Semen Gresik)	O	X	X	X	X
5	WSBP (Waskita Beton Precast Tbk)	O	X	X	X	X
6	WTON (Wijaya Karya Beton Tbk)	O	X	X	X	X
Jumlah		6	1	1	0	0

Sub Sektor Keramik, Porselen, & Kaca						
1	AMFG (Asahimas Flat Glass Tbk)	O	X	X	X	X
2	ARNA (Arwana Citra Mulia Tbk)	O	X	X	X	X
3	IKAI (Inti Keramik Alam Asri Industri Tbk)	O	X	X	X	X
4	KIAS (Keramika Indonesia Assosiasi Tbk)	O	O	O	X	X
5	MARK (Mark Dynamics Indonesia Tbk)	O	X	X	X	X
6	MLIA (Mulia Industrindo Tbk)	O	O	X	X	X
7	TOTO (Surya Toto Indonesia Tbk)	O	O	O	O	O
Jumlah		7	3	2	1	1

Sub Sektor Logam & Sejenisnya						
1	ALKA (Alaska Industrindo Tbk)	O	O	O	X	X
2	ALMI (Alumindo Light Metal Industry Tbk)	O	O	O	X	X
3	BAJA (Saranaentral Bajatama Tbk)	O	O	O	X	X
4	BTON (Beton Jaya Manunggal Tbk)	O	O	O	X	X
5	CTBN (Citra Turbindo Tbk)	O	O	X	X	X
6	GDST (Gunawan Dianjaya Steel Tbk)	O	O	O	X	X
7	INAI (Indal Aluminium Industry Tbk)	O	O	O	O	O
8	ISSP (Steel Pipe Industry of Indonesia Tbk)	O	X	X	X	X
9	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	O	O	O	X	X
10	JPRS (Jaya Pari Steel Tbk)	O	O	O	X	X

11	KRAS (Krakatau Steel Tbk)	O	O	X	X	X
12	LION (Lion Metal Work Tbk)	O	X	X	X	X
13	LMSH (Lionmesh Prima Tbk)	O	O	O	O	O
14	NIKL (Pelat Timah Nusantara Tbk)	O	O	X	X	X
15	PICO (Pelangi Indah Canindo Tbk)	O	X	X	X	X
16	TBMS (Tembaga Mulia Semanan Tbk)	O	O	X	X	X
Jumlah		16	13	9	2	2

Sub Sektor Kimia						
1	AGII (Aneka Gas Industri Tbk)	O	X	X	X	X
2	BRPT (Barito Pasific Tbk)	O	O	X	X	X
3	BUDI (Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk)	O	O	O	O	O
4	DPNS (Duta Pertiwi Nusantara Tbk)	O	O	O	O	O
5	EKAD (Ekadharma International Tbk)	O	O	O	O	O
6	ETWA (Eterindo Wahanatama Tbk)	O	X	X	X	X
7	INCI (Intan Wijaya International Tbk)	O	O	O	O	O
8	MDKI (Emdeki Utama Tbk)	O	X	X	X	X
9	SOBI (Sorini Asia Argo Corporindo Tbk)	X	X	X	X	X
10	SRSN (Indo Acitama Tbk)	O	O	O	O	O
11	TPIA (Chandra Asri Petrochemical Tbk)	O	O	X	X	X
12	UNIC (Unggul Indah Cahaya Tbk)	O	O	X	X	X
Jumlah		11	8	5	5	5

Sub Sektor Plastik & Kemasan						
1	AKKU (Alam Karya Unggul Tbk)	O	X	X	X	X
2	AKPI (Argha Karya Prima Industry Tbk)	O	O	O	O	O
3	APLI (Asiaplast Industries Tbk)	O	X	X	X	X
4	BRNA (Berlina Tbk)	O	O	O	X	X
5	FPNI (Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk)	O	O	X	X	X
6	IGAR (Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk)	O	O	O	O	O
7	IMPC (Impact Pratama Industri Tbk)	O	X	X	X	X
8	IPOL (Indopoly Swakarsa Industry Tbk)	O	O	X	X	X
9	PBID (Panca Budi Idaman Tbk)	O	X	X	X	X
10	SIAP (Sekawan Intipratama Tbk)	O	X	X	X	X
11	SIMA (Siwani Makmur Tbk)	O	O	O	X	X
12	TALF (Tunas Alfin Tbk)	O	O	O	O	O
13	TRST (Trias Sentosa Tbk)	O	O	O	O	O

14	YPAS (Yana Prima Hasta Persada Tbk)	O	O	O	X	X
Jumlah		14	9	7	4	4

Sub Sektor Pakan Ternak						
1	CPIN (Charoen Pokphand Indonesia Tbk)	O	O	O	O	O
2	JPFA (Japfa Comfeed Indonesia Tbk)	O	O	O	O	O
3	MAIN (Malindo Feedmill Tbk)	O	O	O	X	X
4	SIPD (Searad Produce Tbk)	O	O	O	X	X
Jumlah		4	4	4	2	2

Sub Sektor Kayu & Pengolahannya						
1	SULI (SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk)	O	O	X	X	X
2	TIRT (Tirta Mahakam Resources Tbk)	O	O	O	X	X
Jumlah		2	2	1	0	0

Sub Sektor Pulp & Kertas						
1	ALDO (Alkindo Naratama Tbk)	O	X	X	X	X
2	DAJK (Dwi Anekajaya Kemasindo Tbk)	O	X	X	X	X
3	FASW (Fajar Surya Wisesa Tbk)	O	X	X	X	X
4	INKP (Indah Kiat Pulp & paper Tbk)	O	O	X	X	X
5	INRU (Toba Pulp Lestari Tbk)	O	O	X	X	X
6	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	O	O	O	X	X
7	KDSI (Kedaung Setia Industrial Tbk)	O	O	O	O	O
8	SPMA (Suparma Tbk)	O	O	O	X	X
9	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	O	O	X	X	X
Jumlah		9	6	3	1	1

Sektor Aneka Industri

Sub Sektor Mesin dan Alat Berat						
1	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	O	X	X	X	X
2	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	O	X	X	X	X
3	KRAH (Grand Kartech Tbk)	O	X	X	X	X
Jumlah		3	0	0	0	0

Sub Sektor Otomotif dan Komponen						
1	ASII (Astra International Tbk)	O	X	X	X	X
2	AUTO (Astra Otoparts Tbk)	O	X	X	X	X

3	BOLT (Garuda Metalindo Tbk)	O	X	X	X	X
4	BRAM (Indo Kordsa Tbk d.h Branta Mulia Tbk)	O	O	X	X	X
5	GDYR (Goodyear Indonesia Tbk)	O	O	X	X	X
6	GJTL (Gajah Tunggal Tbk)	O	X	X	X	X
7	IMAS (Indomobil Sukses International Tbk)	O	O	O	X	X
8	INDS (Indospring Tbk)	O	X	X	X	X
9	LPIN (Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk)	O	O	O	X	X
10	MASA (Multistrada Arah Sarana Tbk)	O	O	X	X	X
11	NIPS (Nippers Tbk)	O	X	X	X	X
12	PRAS (Prima Alloy Steel Universal Tbk)	O	X	X	X	X
13	SMSM (Selamat Sempurna Tbk)	O	O	O	O	O
Jumlah		13	6	3	1	1

Sub Sektor Tekstil dan Garment						
1	ADMG (Polychmen Indonesia Tbk)	O	O	X	X	X
2	ARGO (Argo Pantes Tbk)	O	O	X	X	X
3	BELL (Trisula Textile Industries Tbk)	O	X	X	X	X
4	CNTX (Century Textil IndustryTbk)	O	X	X	X	X
5	ERTX (Eratex Djaya Tbk)	O	O	X	X	X
6	ESTI (Ever Shine Tex Tbk)	O	O	X	X	X
7	HDTX (Panasia Indo Resources Tbk d.h Panasia Indosyntec Tbk)	O	O	O	X	X
8	INDR (Indo Rama Synthetic Tbk)	O	O	X	X	X
9	MYTX (Apac Citra Centertex Tbk)	O	X	X	X	X
10	PBRX (Pan Brothers Tbk)	O	O	X	X	X
11	POLY (Asia Pasific Fibers Tbk d.h Polysindo Eka Persada Tbk)	O	O	X	X	X
12	RICY (Ricky Putra Globalindo Tbk)	O	O	O	O	O
13	SRIL (Sri Rejeki Isman Tbk)	O	O	X	X	X
14	SSTM (Sunson Textile Manufacturer Tbk)	O	X	X	X	X
15	STAR (Star Petrochem Tbk)	O	O	O	O	O
16	TFCO (Tifico Fiber Indonesia Tbk)	O	O	X	X	X
17	TRIS (Trisula International Tbk)	O	O	O	O	O
18	UNIT (Nusantara Inti Corpora Tbk)	O	O	O	O	O
19	UNTX (Unitex Tbk)	X	X	X	X	X
Jumlah		18	14	5	4	4

Sub Sektor Alas Kaki						
1	BATA (Sepatu Bata Tbk)	O	O	O	O	O
2	BIMA (Primarindo Asia Infrastructure Tbk d.h Bintang Kharisma Tbk)	O	O	O	X	X

Jumlah	2	2	2	1	1
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Sub Sektor Kabel					
1	IKBI (Sumi Indo Kabel Tbk)	O	X	X	X
2	JECC (Jembo Cable Company Tbk)	O	O	O	O
3	KBLI (KMI Wire and Cable Tbk)	O	X	X	X
4	KBLM (Kabelindo Murni Tbk)	O	O	O	O
5	SCCO (Supreme Cable Manufacturing and Commerce Tbk)	O	X	X	X
6	VOKS (Voksel Electric Tbk)	O	O	O	X
Jumlah		6	3	3	2

Sub Sektor Elektronik					
1	PTSN (Sat Nusa Persada Tbk)	O	O	X	X
Jumlah		1	1	0	0

Sektor Industri Barang Konsumsi

Sub Sektor Makanan dan Minuman					
1	AISA (Tiga Pilar Sejahtera Food Tbk)	O	O	O	X
2	ALTO (Tri Banyan Tirta Tbk)	O	O	O	X
3	CAMP (Campine Ice Cream Industry Tbk)	O	X	X	X
4	CEKA (Wilmar Cahaya Indonesia Tbk d.h Cahaya Kalbar Tbk)	O	X	X	X
5	DAVO (Davomas Abadi Tbk)	X	X	X	X
6	CLEO (Sariguna Primatirta Tbk)	O	X	X	X
7	DLTA (Delta Jakarta Tbk)	O	O	O	O
8	HOKI (Buyung Poetra Sembada Tbk)	O	X	X	X
9	ICBP (Indofood CBF Sukses Makmur Tbk)	O	O	O	O
10	INDF (Indofood Sukses Makmur Tbk)	O	O	O	O
11	MLBI (Multi Bintang Indonesia Tbk)	O	O	O	O
12	MYOR (Mayora Indah Tbk)	O	X	X	X
13	PCAR (Prima Cakrawala Abadi Tbk)	O	X	X	X
14	PSDN (Prashida Aneka Niaga Tbk)	O	O	O	X
15	ROTI (Nippon Indosari Corporindo Tbk)	O	O	O	O
16	SKBM (Sekar bumi Tbk)	O	O	O	O
17	SKLT (Sekar Laut Tbk)	O	X	X	X
18	STTP (Siantar Top Tbk)	O	X	X	X
19	ULTJ (Ultrajaya Milk Industri and Trading Company Tbk)	O	O	O	O
Jumlah		18	10	10	7

Sub Sektor Rokok					
1	GGRM (Gudang Garam Tbk)	O	O	O	O
2	HMSP (Hanjaya Mandala Sampoerna Tbk)	O	O	O	O
3	RMBA (Bantoel International Investama Tbk)	O	O	O	X
4	WIIM (Wismilak Inti Makmur Tbk)	O	O	O	O
Jumlah		4	4	4	3

Sub Sektor Farmasi					
1	DVLA (Darya Varia Laboratoria Tbk)	O	O	O	O
2	INAF (Indofarma Tbk)	O	O	O	X
3	KAEF (Kimia Farma Tbk)	O	X	X	X
4	KLBF (Kalbe Farma Tbk)	O	O	O	O
5	MERK (Merck Tbk)	O	X	X	X
6	PYFA (Pyridam Farma Tbk)	O	X	X	X
7	SCPI (Merck Sharp Dohme Pharma Tbk)	O	X	X	X
8	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	O	X	X	X
9	SQBB (Taisho Pharmaceutical Indonesia Tbk)	O	X	X	X
10	TSPC (Tempo Scan Pasific Tbk)	O	O	O	O
Jumlah		10	4	4	3

Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga					
1	ADES (Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk)	O	O	O	O
2	KINO (Kino Indonesia Tbk)	O	X	X	X
3	MBTO (Martina Berto Tbk)	O	O	O	X
4	MRAT (Mustika Ratu Tbk)	O	O	O	X
5	TCID (Mandom Indonesia Tbk)	O	O	O	O
6	UNVR (Unilever Indonesia Tbk)	O	O	O	O
Jumlah		6	5	5	3

Sub Sektor Keperluan Rumah Tangga					
1	CINT (Chitose Internasional Tbk)	O	O	O	O
2	KICI (Kedaung Indah Can Tbk)	O	X	X	X
3	LMPI (Langgeng Makmur Industry Tbk)	O	O	O	X
4	WOOD (Integra Indocabinet Tbk)	O	X	X	X
Jumlah		4	2	2	1

Lampiran 2 Sampel Penelitian

No.	Kode	Tahun
1	ADES	Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	BATA	Sepatu Bata Tbk
4	BUDI	Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk
5	CINT	Chitose Internasional Tbk
6	CPIN	Charoen Pokphand Indonesia Tbk
7	DLTA	Delta Jakarta Tbk
8	DPNS	Duta Pertiwi Nusantara Tbk
9	DVLA	Darya Varia Laboratoria Tbk
10	EKAD	Ekadharma International Tbk
11	GGRM	Gudang Garam Tbk
12	HMSP	Hanjaya Mandala Sampoerna Tbk
13	ICBP	Indofood CBF Sukses Makmur Tbk
14	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk
15	INAI	Indal Alumunium Industry Tbk
16	INCI	Intan Wijaya International Tbk
17	INDF	Indofood Sukses Makmur Tbk
18	JECC	Jembo Cable Company Tbk
19	JPFA	Japfa Comfeed Indonesia Tbk
20	KBLM	Kabelindo Murni Tbk
21	KDSI	Kedaung Setia Industrial Tbk
22	KLBF	Kalbe Farma Tbk
23	LMSH	Lionmesh Prima Tbk
24	MLBI	Multi Bintang Indonesia Tbk
25	RICY	Ricky Putra Globalindo Tbk
26	ROTI	Nippon Indosari Corporindo Tbk
27	SKBM	Sekar bumi Tbk
28	SMSM	Selamat Sempurna Tbk
29	SRSN	Indo Acitama Tbk
30	STAR	Star Petrochem Tbk
31	TALF	Tunas Alfin Tbk
32	TCID	Mandom Indonesia Tbk
33	TOTO	Surya Toto Indonesia Tbk
34	TRIS	Trisula International Tbk
34	TRST	Trias Sentosa Tbk
36	TSPC	Tempo Scan Pasific Tbk
37	ULTJ	Ultrajaya Milk Industri and Trading Company Tbk
38	UNIT	Nusantara Inti Corpora Tbk
39	UNVR	Unilever Indonesia Tbk

No.	Kode	Tahun
40	WIIM	Wismilak Inti Makmur Tbk



Lampiran 3 Kertas Kerja Manajemen Laba tahun 2016, 2017, 2018

Total Acrual (TA it)

No	Kode	Tahun	Nit (Laba bersih)	CFOit	TACit
				(Arus kas operasional)	
1	ADES	2016	55.951.000.000	119.156.000.000	(63.205.000.000)
		2017	38.242.000.000	87.199.000.000	(48.957.000.000)
		2018	52.958.000.000	146.588.000.000	(93.630.000.000)
2	AKPI	2016	52.393.857.000	384.621.003.000	(332.227.146.000)
		2017	13.924.298.000	145.628.143.000	(131.703.845.000)
		2018	64.226.271.000	16.883.236.000	47.343.035.000
3	BATA	2016	42.039.071.000	19.176.233.000	22.862.838.000
		2017	49.765.449.000	47.680.636.000	2.084.813.000
		2018	76.036.631.000	40.450.899.000	35.585.732.000
4	BUDI	2016	38.624.000.000	287.744.000.000	(249.120.000.000)
		2017	40.965.000.000	69.285.000.000	(28.320.000.000)
		2018	49.780.000.000	26.016.000.000	23.764.000.000
5	CINT	2016	20.619.309.858	39.761.184.974	(19.141.875.116)
		2017	64.041.340.293	33.220.121.814	30.821.218.479
		2018	16.605.424.232	9.774.374.433	6.831.049.799
6	CPIN	2016	2.225.402.000.000	4.157.137.000.000	(1.931.735.000.000)
		2017	2.496.787.000.000	1.624.465.000.000	872.322.000.000
		2018	4.599.333.000.000	5.035.954.000.000	(436.621.000.000)
7	DLTA	2016	254.509.268.000	259.851.506.000	(5.342.238.000)
		2017	279.772.635.000	342.202.126.000	(62.429.491.000)
		2018	347.689.774.000	342.493.551.000	5.196.223.000
8	DPNS	2016	10.009.391.103	14.127.914.662	(4.118.523.559)
		2017	5.963.420.071	3.994.084.302	1.969.335.769
		2018	9.380.137.352	12.882.144.526	(3.502.007.174)
9	DVLA	2016	152.083.400.000	187.475.539.000	(35.392.139.000)
		2017	148.312.987.000	970.573.146.000	(822.260.159.000)
		2018	203.324.139.000	26.628.428.000	176.695.711.000
10	EKAD	2016	90.685.821.530	84.490.481.400	6.195.340.130
		2017	76.195.665.729	51.605.876.745	24.589.788.984
		2018	74.342.725.782	61.219.347.295	13.123.378.487
11	GGRM	2016	6.672.682.000.000	6.937.650.000.000	(264.968.000.000)
		2017	7.703.622.000.000	8.204.579.000.000	(500.957.000.000)
		2018	7.968.008.000.000	11.224.700.000.000	(3.256.692.000.000)
12	HMSP	2016	12.530.201.000.000	14.076.579.000.000	(1.546.378.000.000)

		2017	12.670.534.000.000	15.376.315.000.000	(2.705.781.000.000)
		2018	13.538.418.000.000	20.193.483.000.000	(6.655.065.000.000)
13	ICBP	2016	3.635.216.000.000	4.584.964.000.000	(949.748.000.000)
		2017	3.543.173.000.000	5.174.368.000.000	(1.631.195.000.000)
		2018	5.206.867.000.000	4.653.375.000.000	553.492.000.000
14	IGAR	2016	73.808.772.770	63.688.738.725	10.120.034.045
		2017	72.376.683.136	88.100.059.088	(15.723.375.952)
		2018	45.825.707.894	2.010.760.208	43.814.947.686
15	INAI	2016	35.552.975.244	149.761.732.022	(114.208.756.778)
		2017	38.651.704.520	51.365.012.507	(12.713.307.987)
		2018	40.463.141.352	132.356.154.811	(91.893.013.459)
16	INCI	2016	9.988.836.259	8.289.910.044	1.698.926.215
		2017	23.733.362.393	7.122.225.052	16.611.137.341
		2018	16.675.673.703	12.092.574.806	4.583.098.897
17	INDF	2016	4.984.305.000.000	7.175.603.000.000	(2.191.298.000.000)
		2017	5.145.063.000.000	6.507.803.000.000	(1.362.740.000.000)
		2018	4.961.851.000.000	5.935.829.000.000	(973.978.000.000)
18	JECC	2016	132.822.083.000	184.371.203.000	(51.549.120.000)
		2017	171.603.140.000	85.948.536.000	85.654.604.000
		2018	88.428.879.000	7.444.003.000	80.984.876.000
19	JPFA	2016	2.171.608.000.000	2.753.605.000.000	(581.997.000.000)
		2017	1.107.810.000.000	770.662.000.000	337.148.000.000
		2018	2.253.201.000.000	1.840.529.000.000	412.672.000.000
20	KBLM	2016	20.113.887.420	33.243.538.568	(13.129.651.148)
		2017	43.994.949.645	5.645.375.903	38.349.573.742
		2018	40.675.096.628	49.396.645.050	(8.721.548.422)
21	KDSI	2016	40.862.997.030	85.536.484.701	(44.673.487.671)
		2017	68.965.208.549	61.261.640.106	7.703.568.443
		2018	69.631.528.292	88.557.902.537	(18.926.374.245)
22	KLBF	2016	2.353.923.940.687	2.159.833.281.176	194.090.659.511
		2017	2.442.945.312.378	2.008.316.536.066	434.628.776.312
		2018	2.552.706.945.624	2.770.775.949.459	(218.069.003.835)
23	LMSH	2016	5.355.091.978	6.871.373.245	(1.516.281.267)
		2017	12.967.113.850	15.388.660.677	(2.421.546.827)
		2018	2.886.727.390	1.984.921.568	901.805.822
24	MLBI	2016	979.530.000.000	1.248.469.000.000	(268.939.000.000)
		2017	1.320.897.000.000	1.331.611.000.000	(10.714.000.000)
		2018	1.228.041.000.000	1.412.515.000.000	(184.474.000.000)
25	RICY	2016	13.280.003.916	82.494.120.808	(69.214.116.892)
		2017	16.558.562.698	212.819.926.508	(196.261.363.810)

		2018	18.480.376.458	170.012.017.007	(151.531.640.549)
26	ROTI	2016	263.392.353.864	414.702.426.418	(151.310.072.554)
		2017	135.364.021.139	370.617.213.073	(235.253.191.934)
		2018	136.301.090.897	295.922.456.326	(159.621.365.429)
27	SKBM	2016	21.144.246.987	33.834.235.357	(12.689.988.370)
		2017	25.880.464.791	98.662.799.904	(72.782.335.113)
		2018	15.954.632.472	55.800.390.845	(39.845.758.373)
28	SMSM	2016	474.499.000.000	582.843.000.000	(108.344.000.000)
		2017	555.388.000.000	615.595.000.000	(60.207.000.000)
		2018	633.550.000.000	542.647.000.000	90.903.000.000
29	SRSN	2016	61.973.796.000	114.821.748.000	(52.847.952.000)
		2017	11.056.051.000	114.821.748.000	(103.765.697.000)
		2018	38.735.092.000	31.387.997.000	7.347.095.000
30	STAR	2016	349.942.437	36.390.716.827	(36.040.774.390)
		2017	594.726.798	78.783.737.756	(78.189.010.958)
		2018	1.072.289.452	30.736.659.689	(29.664.370.237)
31	TALF	2016	405.753.766.638	18.474.420.606	387.279.346.032
		2017	18.329.651.953	804.193.508	17.525.458.445
		2018	46.274.460.023	29.787.392.473	16.487.067.550
32	TCID	2016	150.724.362.762	264.194.256.792	(113.469.894.030)
		2017	179.126.382.068	363.708.428.317	(184.582.046.249)
		2018	173.049.442.756	193.367.434.215	(20.317.991.459)
33	TOTO	2016	156.171.600.436	305.802.664.813	(149.631.064.377)
		2017	278.935.804.544	421.340.061.708	(142.404.257.164)
		2018	346.692.796.102	356.708.792.806	(10.015.996.704)
34	TRIS	2016	21.860.573.613	13.169.891.854	8.690.681.759
		2017	14.198.889.550	87.525.169.426	(73.326.279.876)
		2018	19.665.074.694	19.878.353.316	(213.278.622)
35	TRST	2016	33.794.866.940	239.192.778.741	(205.397.911.801)
		2017	38.199.681.742	229.411.066.077	(191.211.384.335)
		2018	63.193.899.099	118.453.889.096	(55.259.989.997)
36	TSPC	2016	526.651.718.634	491.655.348.447	34.996.370.187
		2017	461.697.432.471	544.164.330.634	(82.466.898.163)
		2018	540.378.145.887	389.088.123.975	151.290.021.912
37	ULTJ	2016	699.894.687.972	779.108.645.836	(79.213.957.864)
		2017	694.642.000.000	1.072.516.000.000	(377.874.000.000)
		2018	701.607.000.000	575.823.000.000	125.784.000.000
38	UNIT	2016	812.506.093	30.168.393.183	(29.355.887.090)
		2017	1.236.507.474	4.295.116.078	(3.058.608.604)
		2018	506.523.774	5.360.499.842	(4.853.976.068)

39	UNVR	2016	5.957.507.000.000	6.684.219.000.000	(726.712.000.000)
		2017	7.107.230.000.000	7.059.862.000.000	47.368.000.000
		2018	9.386.195.000.000	7.914.537.000.000	1.471.658.000.000
40	WIIM	2016	99.950.660.578	136.703.864.740	(36.753.204.162)
		2017	19.591.392.031	194.599.188.956	(175.007.796.925)
		2018	51.142.850.919	140.978.069.476	(89.835.218.557)



Lampiran 4 Kertas Kerja Proses Perhitungan OLS (ordinary least square)

Kode	Tahun	REVit	REVit-1	ΔREVit	PPEit	Ait-1
ADES	2016	887.663.000.000	669.725.000.000	217.938.000.000	447.865.000.000	653.224.000.000
	2017	814.490.000.000	887.663.000.000	-73.173.000.000	545.992.000.000	767.479.000.000
	2018	804.302.000.000	814.490.000.000	-10.188.000.000	517.317.000.000	840.236.000.000
AKPI	2016	2.047.218.639.000	2.017.466.511.000	29.752.128.000	1.745.763.049.000	2.883.143.132.000
	2017	2.064.857.643.000	2.047.218.639.000	17.639.004.000	1.742.295.405.000	2.615.909.190.000
	2018	2.387.420.036.000	2.064.857.643.000	322.562.393.000	1.836.692.402.000	2.745.325.833.000
BATA	2016	999.802.379.000	1.028.850.578.000	-29.048.199.000	270.842.784.000	795.257.974.000
	2017	974.536.083.000	999.802.379.000	-25.266.296.000	287.736.816.000	804.742.917.000
	2018	992.696.071.000	974.536.083.000	18.159.988.000	307.310.674.000	855.691.231.000
BUDI	2016	2.467.553.000.000	2.378.805.000.000	88.748.000.000	1.839.447.000.000	3.265.953.000.000
	2017	2.510.578.000.000	2.467.553.000.000	43.025.000.000	1.911.967.000.000	2.931.807.000.000
	2018	2.647.193.000.000	2.510.578.000.000	136.615.000.000	1.920.840.000.000	2.939.456.000.000
CINT	2016	327.426.146.630	315.229.890.328	12.196.256.302	204.327.188.871	382.807.494.765
	2017	373.955.852.243	327.426.146.630	46.529.705.613	265.992.975.044	399.336.626.636
	2018	370.390.736.433	373.955.852.243	-3.565.115.810	271.804.189.796	476.577.841.605
CPIN	2016	38.256.857.000.000	29.920.628.000.000	8.336.229.000.000	12.145.561.000.000	24.916.656.000.000
	2017	49.367.386.000.000	38.256.857.000.000	11.110.529.000.000	12.801.863.000.000	24.204.994.000.000
	2018	53.957.604.000.000	49.367.386.000.000	4.590.218.000.000	13.547.159.000.000	24.532.331.000.000
DLTA	2016	1.658.618.899.000	1.573.137.749.000	85.481.150.000	149.662.953.000	1.038.321.916.000
	2017	777.308.328.000	774.968.268.000	2.340.060.000	134.266.576.000	1.197.796.650.000
	2018	893.006.350.000	777.308.328.000	115.698.022.000	139.289.226.000	1.340.842.765.000
DPNS	2016	115.940.711.050	118.475.319.120	-2.534.608.070	121.222.188.380	274.483.110.371
	2017	111.294.849.755	115.940.711.050	-4.645.861.295	127.292.399.753	296.129.565.784
	2018	143.382.081.850	111.294.849.755	32.087.232.095	129.888.014.080	308.491.173.960
DVLA	2016	1.451.356.680.000	1.306.098.136.000	145.258.544.000	462.398.464.000	1.376.278.237.000
	2017	1.575.647.308.000	1.451.356.680.000	124.290.628.000	465.230.546.000	1.531.365.558.000
	2018	1.699.657.296.000	1.575.647.308.000	124.009.988.000	479.449.367.000	1.640.886.147.000
EKAD	2016	568.638.832.579	531.537.606.573	37.101.226.006	364.864.547.072	389.691.595.500
	2017	643.591.823.505	568.638.832.579	74.952.990.926	383.150.558.716	702.508.630.708
	2018	739.578.860.399	643.591.823.505	95.987.036.894	37.303.269.649	133.949.920.707
GGRM	2016	76.274.147.000.000	70.365.573.000.000	5.908.574.000.000	21.018.461.000.000	63.505.413.000.000
	2017	83.305.925.000.000	76.274.147.000.000	7.031.778.000.000	22.995.440.000.000	62.951.634.000.000
	2018	95.707.663.000.000	83.305.925.000.000	12.401.738.000.000	23.812.500.000.000	6.675.993.000.000
HMSP	2016	95.466.657.000.000	89.069.306.000.000	6.397.351.000.000	8.860.781.000.000	38.010.724.000.000
	2017	99.091.484.000.000	95.466.657.000.000	3.624.827.000.000	8.960.710.000.000	42.508.277.000.000

	2018	106.741.891.000.000	99.091.484.000.000	7.650.407.000.000	8.770.937.000.000	43.141.063.000.000
ICBP	2016	34.466.069.000.000	31.741.094.000.000	2.724.975.000.000	13.330.586.000.000	26.560.624.000.000
	2017	35.606.593.000.000	34.375.236.000.000	1.231.357.000.000	15.040.183.000.000	28.901.948.000.000
	2018	38.413.407.000.000	35.606.593.000.000	2.806.814.000.000	20.245.585.000.000	31.619.514.000.000
IGAR	2016	792.794.834.768	677.331.846.043	115.462.988.725	76.461.359.092	383.936.040.590
	2017	761.926.952.217	792.794.834.768	-30.867.882.551	116.769.698.821	439.465.673.296
	2018	777.316.506.801	761.926.952.217	15.389.554.584	154.006.340.468	513.022.591.574
INAI	2016	1.284.510.320.664	1.384.675.922.166	-100.165.601.502	364.749.963.114	1.330.259.296.537
	2017	980.285.748.450	1.284.510.320.664	-304.224.572.214	353.167.285.545	1.339.032.413.455
	2018	1.130.297.518.656	980.285.748.450	150.011.770.206	347.308.467.029	1.213.916.545.120
INCI	2016	176.067.561.639	136.668.408.270	39.399.153.369	150.608.013.782	169.546.066.314
	2017	269.706.737.385	176.067.561.639	93.639.175.746	158.247.751.549	269.351.381.344
	2018	367.961.600.950	269.706.737.385	98.254.863.565	199.869.714.986	303.788.390.330
INDF	2016	66.750.317.000.000	64.061.947.000.000	2.688.370.000.000	53.189.072.000.000	91.831.526.000.000
	2017	70.186.618.000.000	66.659.484.000.000	3.527.134.000.000	55.424.089.000.000	82.174.515.000.000
	2018	73.394.728.000.000	70.186.618.000.000	3.208.110.000.000	63.265.178.000.000	88.400.877.000.000
JECC	2016	2.037.784.842.000	1.663.335.876.000	374.448.966.000	455.475.379.000	1.358.464.081.000
	2017	2.184.518.893.000	2.037.784.842.000	146.734.051.000	633.527.655.000	1.587.210.576.000
	2018	3.207.579.964.000	2.184.518.893.000	1.023.061.071.000	666.042.949.000	1.927.985.352.000
JPFA	2016	27.063.310.000.000	25.022.913.000.000	2.040.397.000.000	7.555.312.000.000	17.159.466.000.000
	2017	29.602.688.000.000	27.063.310.000.000	2.539.378.000.000	9.899.545.000.000	19.251.026.000.000
	2018	34.012.965.000.000	29.602.688.000.000	4.410.277.000.000	10.622.219.000.000	19.959.548.000.000
KBLM	2016	987.409.109.474	967.710.339.797	19.698.769.677	244.353.212.929	654.385.717.061
	2017	1.215.476.677.995	987.409.109.474	228.067.568.521	686.358.745.338	639.091.366.917
	2018	1.243.465.775.218	1.215.476.677.995	27.989.097.223	694.005.261.792	1.235.198.847.468
KDSI	2016	1.995.337.146.834	1.713.946.192.967	281.390.953.867	432.689.136.851	1.177.093.668.866
	2017	2.245.519.457.754	1.995.337.146.834	250.182.310.920	487.111.149.583	1.142.273.020.550
	2018	2.327.951.625.610	2.245.519.457.754	82.432.167.856	567.240.010.375	1.328.291.727.616
KLBF	2016	19.374.230.957.505	17.887.464.223.321	1.486.766.734.184	5.653.479.442.760	13.696.417.381.439
	2017	20.182.120.166.616	19.374.230.957.505	807.889.209.111	6.572.288.915.757	15.226.009.210.657
	2018	21.074.306.186.027	20.182.120.166.616	892.186.019.411	7.497.917.758.643	16.616.239.416.335
LMSH	2016	157.855.084.036	174.598.965.938	-16.743.881.902	64.553.460.204	133.782.751.041
	2017	224.371.164.551	157.855.084.036	66.516.080.515	71.593.403.315	162.828.169.250
	2018	240.029.648.845	224.371.164.551	15.658.484.294	68.439.016.189	161.163.426.840
MLBI	2016	3.263.311.000.000	2.696.318.000.000	566.993.000.000	1.390.898.000.000	2.100.853.000.000
	2017	3.389.736.000.000	3.263.311.000.000	126.425.000.000	1.433.233.000.000	2.275.038.000.000
	2018	3.649.615.000.000	3.389.736.000.000	259.879.000.000	1.660.540.000.000	2.510.078.000.000
RICY	2016	1.221.519.096.811	1.111.051.293.008	110.467.803.803	346.716.295.288	1.198.193.867.892
	2017	1.600.432.168.098	1.221.519.096.811	378.913.071.287	336.623.794.002	1.288.683.925.066

	2018	2.107.868.384.272	1.600.432.168.098	507.436.216.174	328.229.218.503	1.371.570.948.138
ROTI	2016	2.521.920.968.213	2.174.501.712.899	347.419.255.314	1.970.226.520.661	2.706.323.637.034
	2017	2.491.100.179.560	2.521.920.968.213	-30.820.788.653	2.239.636.270.392	2.919.640.858.718
	2018	2.766.545.866.684	2.491.100.179.580	275.445.687.104	2.517.401.081.645	4.559.573.709.411
	2016	1.501.115.928.446	1.362.245.580.664	138.870.347.782	482.387.255.105	764.484.248.710
SKBM	2017	1.841.487.199.828	1.501.115.928.446	340.371.271.382	786.387.877.813	1.001.657.012.004
	2018	1.953.910.957.160	1.841.487.199.828	112.423.757.332	919.955.755.373	1.623.027.475.045
	2016	2.879.876.000.000	2.802.924.000.000	76.952.000.000	800.353.000.000	2.220.108.000.000
SMSM	2017	3.339.964.000.000	2.879.876.000.000	460.088.000.000	873.231.000.000	2.254.740.000.000
	2018	3.933.353.000.000	3.339.964.000.000	593.389.000.000	947.421.000.000	2.443.341.000.000
	2016	500.539.668.000	531.573.325.000	-31.033.657.000	235.607.137.000	574.073.315.000
SRSN	2017	500.539.668.000	531.573.325.000	-31.033.657.000	235.607.137.000	574.073.315.000
	2018	600.986.872.000	521.481.727.000	79.505.145.000	238.529.951.000	652.726.454.000
	2016	129.480.611.941	258.967.329.940	-129.486.717.999	330.952.217.458	729.020.553.284
STAR	2017	114.496.159.735	129.480.611.941	-14.984.452.206	293.420.665.072	690.187.353.961
	2018	131.833.235.355	114.496.159.735	17.337.075.620	283.090.481.639	614.705.038.056
	2016	569.419.992.907	476.383.633.793	93.036.359.114	127.948.141.904	434.210.376.664
TALF	2017	646.087.885.410	569.419.992.907	76.667.892.503	569.985.351.910	881.673.021.959
	2018	741.055.147.778	646.087.885.410	94.967.262.368	578.609.048.088	921.240.988.517
	2016	2.526.776.164.168	2.314.889.854.074	211.886.310.094	1.010.618.633.614	2.082.096.848.703
TCID	2017	2.706.394.847.919	2.526.776.164.168	179.618.683.751	1.085.328.597.888	2.185.101.038.101
	2018	2.648.754.344.347	2.706.394.847.919	-57.640.503.572	1.111.715.200.615	2.361.807.189.430
	2016	2.069.017.634.710	2.278.673.871.193	-209.656.236.483	1.291.232.504.876	2.439.540.859.205
TOTO	2017	2.171.861.931.164	2.069.017.634.710	102.844.296.454	1.509.859.181.493	2.581.440.938.262
	2018	2.228.260.379.884	2.175.635.317.886	52.625.061.998	1.558.071.752.917	2.826.490.815.501
	2016	901.909.489.240	859.743.472.895	42.166.016.345	177.123.059.753	577.786.346.557
TRIS	2017	773.806.956.330	901.909.489.240	-128.102.532.910	188.121.826.562	639.701.164.511
	2018	860.682.351.001	773.806.956.330	86.875.394.671	193.188.478.184	544.968.319.987
	2016	2.249.418.846.803	2.457.349.444.991	-207.930.598.188	2.110.596.332.518	3.357.359.499.954
TRST	2017	2.354.938.016.436	2.249.418.846.803	105.519.169.633	2.143.178.911.104	3.290.596.224.286
	2018	2.630.918.557.954	2.354.938.016.436	275.980.541.518	2.790.751.028.108	3.332.905.936.010
	2016	9.138.238.993.842	8.181.481.867.179	956.757.126.663	2.200.723.433.147	6.284.729.099.203
TSPC	2017	9.565.462.045.199	9.138.238.993.842	427.223.051.357	2.385.536.444.634	6.585.807.349.438
	2018	10.088.118.830.780	9.565.462.045.199	522.656.785.581	2.739.312.791.477	7.434.900.309.021
	2016	4.685.987.917.355	4.393.932.684.171	292.055.233.184	1.364.377.767.352	3.539.995.910.248
ULTJ	2017	4.879.559.000.000	4.685.988.000.000	193.571.000.000	1.746.950.000.000	4.239.200.000.000
	2018	5.472.882.000.000	4.879.559.000.000	593.323.000.000	2.762.350.000.000	5.175.896.000.000
	2016	104.109.821.503	118.260.140.704	-14.150.319.201	313.209.736.860	460.539.382.206
UNIT	2017	103.245.048.266	104.109.821.503	-864.773.237	293.561.668.218	432.913.180.372

	2018	103.498.145.906	103.245.048.266	253.097.640	273.935.717.146	426.384.622.878
UNVR	2016	40.053.732.000.000	36.484.030.000.000	3.569.702.000.000	10.157.586.000.000	15.729.945.000.000
	2017	41.204.510.000.000	40.053.732.000.000	1.150.778.000.000	10.964.778.000.000	16.745.695.000.000
	2018	41.802.073.000.000	41.204.510.000.000	597.563.000.000	11.917.941.000.000	18.906.413.000.000
WIIM	2016	1.685.795.530.617	1.839.419.574.956	-153.624.044.339	356.709.060.635	1.342.700.045.391
	2017	1.476.427.090.781	1.685.795.530.617	-209.368.439.836	364.539.786.808	1.353.634.132.275
	2018	1.405.384.153.405	1.476.427.090.781	-71.042.937.376	366.594.172.814	1.225.712.093.041



Kode	Tahun	TAit/Ait-1 (Y)	1/Ait-1 (X1)	ΔREVit/Ait-1 (X2)	PPEit/Ait-1 (X3)	RECit	RECit-1	ΔRECit	ΔRECit/Ait-1
ADES	2016	-0,09676	0,000000000001531	0,33363	0,68562	153.536.000.000	126.188.000.000	27.348.000.000	0,04187
	2017	-0,06379	0,000000000001303	-0,09534	0,71141	140.856.000.000	153.536.000.000	-12.680.000.000	-0,01652
	2018	-0,11143	0,000000000001190	-0,01213	0,61568	132.023.000.000	140.856.000.000	-8.833.000.000	-0,01051
AKPI	2016	-0,11523	0,000000000000347	0,01032	0,60551	609.746.000	422.799.000	186.947.000	0,00006
	2017	-0,05035	0,000000000000382	0,00674	0,66604	434.959.458.000	355.768.829.000	79.190.629.000	0,03027
	2018	0,01724	0,000000000000364	0,11750	0,66903	540.095.307.000	434.959.458.000	105.135.849.000	0,03830
BATA	2016	0,02875	0,000000000001257	-0,03653	0,34057	5.454.893.000	5.682.672.000	-227.779.000	-0,00029
	2017	0,00259	0,000000000001243	-0,03140	0,35755	30.811.387.000	31.799.752.000	-988.365.000	-0,00123
	2018	0,04159	0,000000000001169	0,02122	0,35914	29.834.451.000	30.811.387.000	-976.936.000	-0,00114
BUDI	2016	-0,07628	0,000000000000306	0,02717	0,56322	534.180.000.000	992.793.000.000	458.613.000.000	-0,14042
	2017	-0,00966	0,000000000000341	0,01468	0,65215	448.159.000.000	338.623.000.000	109.536.000.000	0,03736
	2018	0,00808	0,000000000000340	0,04648	0,65347	627.380.000.000	448.159.000.000	179.221.000.000	0,06097
CINT	2016	-0,05000	0,0000000000002612	0,03186	0,53376	46.227.919.912	50.281.966.586	-4.054.046.674	-0,01059
	2017	0,07718	0,0000000000002504	0,11652	0,66609	37.802.302.981	46.012.037.510	-8.209.734.529	-0,02056
	2018	0,01433	0,0000000000002098	-0,00748	0,57032	42.346.020.259	37.802.302.981	4.543.717.278	0,00953
CPIN	2016	-0,07753	0,0000000000000040	0,33456	0,48745	2.187.133.000.000	2.709.134.000.000	522.001.000.000	-0,02095
	2017	0,03604	0,0000000000000041	0,45902	0,52889	119.772.000.000	128.882.000.000	-9.110.000.000	-0,00038
	2018	-0,01780	0,0000000000000041	0,18711	0,55222	2.771.333.000.000	2.239.906.000.000	531.427.000.000	0,02166
DLTA	2016	-0,00515	0,0000000000000963	0,08233	0,14414	148.407.346.000	148.289.344.000	118.002.000	0,00011
	2017	-0,05212	0,0000000000000835	0,00195	0,11209	146.029.615.000	148.407.346.000	-2.377.731.000	-0,00199
	2018	0,00388	0,0000000000000746	0,08629	0,10388	157.118.125.000	146.029.615.000	11.088.510.000	0,00827
DPNS	2016	-0,01500	0,0000000000003643	-0,00923	0,44164	10.276.286.000	13.617.649.620	-3.341.363.620	-0,01217
	2017	0,00665	0,0000000000003377	-0,01569	0,42985	15.854.405.910	10.276.286.000	5.578.119.910	0,01884
	2018	-0,01135	0,0000000000003242	0,10401	0,42104	16.721.351.470	15.854.405.910	866.945.560	0,00281
DVLA	2016	-0,02572	0,0000000000000727	0,10554	0,33598	440.446.957.000	365.905.424.000	74.541.533.000	0,05416
	2017	-0,53695	0,0000000000000653	0,08116	0,30380	448.003.830.000	440.446.957.000	7.556.873.000	0,00493
	2018	0,10768	0,0000000000000609	0,07558	0,29219	550.099.354.000	448.003.830.000	102.095.524.000	0,06222
EKAD	2016	0,01590	0,0000000000002566	0,09521	0,93629	81.737.871.362	70.048.850.011	11.689.021.351	0,03000

	2017	0,03500	0,000000000001423	0,10669	0,54540	91.558.720.600	82.001.420.707	9.557.299.893	0,01360
	2018	0,09797	0,0000000000007465	0,71659	0,27849	103.691.760.369	91.558.720.600	12.133.039.769	0,09058
GGRM	2016	-0,00417	0,0000000000000016	0,09304	0,33097	2.089.949.000.000	1.568.098.000.000	521.851.000.000	0,00822
	2017	-0,00796	0,0000000000000016	0,11170	0,36529	2.229.097.000.000	2.089.949.000.000	139.148.000.000	0,00221
	2018	-0,48782	0,00000000000000150	1,85766	3,56689	1.725.933.000.000	2.229.097.000.000	503.164.000.000	-0,07537
	2016	-0,04068	0,0000000000000026	0,16830	0,23311	3.130.256.000.000	2.294.201.000.000	836.055.000.000	0,02200
HMSP	2017	-0,06365	0,0000000000000024	0,08527	0,21080	3.597.922.000.000	3.322.526.000.000	275.396.000.000	0,00648
	2018	-0,15426	0,0000000000000023	0,17733	0,20331	3.507.601.000.000	3.597.922.000.000	-90.321.000.000	-0,00209
	2016	-0,03576	0,0000000000000008	0,10259	0,50189	3.740.445.000.000	3.203.030.000.000	537.415.000.000	0,02023
ICBP	2017	-0,05644	0,00000000000000035	0,04260	0,52039	3.871.252.000.000	3.721.206.000.000	150.046.000.000	0,00519
	2018	0,01750	0,00000000000000032	0,08877	0,64029	4.151.398.000.000	3.897.226.000.000	254.172.000.000	0,00804
	2016	0,02636	0,00000000000002605	0,30073	0,19915	136.984.654.250	125.281.326.453	11.703.327.797	0,03048
IGAR	2017	-0,03578	0,00000000000002275	-0,07024	0,26571	138.818.678.276	136.984.654.250	1.834.024.026	0,00417
	2018	0,08541	0,00000000000001949	0,03000	0,30019	155.930.119.765	138.818.678.276	17.111.441.489	0,03335
	2016	-0,08585	0,00000000000000752	-0,07530	0,27419	533.724.653.409	442.399.895.598	91.324.757.811	0,06865
INAI	2017	-0,00949	0,00000000000000747	-0,22720	0,26375	2.254.074.053	3.423.075.342	-1.169.001.289	-0,00087
	2018	-0,07570	0,00000000000000824	0,12358	0,28611	375.933.774.031	417.190.117.226	-41.256.343.195	-0,03399
	2016	0,01002	0,00000000000005898	0,23238	0,88830	46.741.563.765	26.413.647.515	20.327.916.250	0,11990
INCI	2017	0,06167	0,00000000000003713	0,34765	0,58751	68.928.603.979	46.741.563.765	22.187.040.214	0,08237
	2018	0,01509	0,00000000000003292	0,32343	0,65792	79.844.551.996	68.928.603.979	10.915.948.017	0,03593
	2016	-0,02386	0,00000000000000011	0,02928	0,57920	4.616.846.000.000	4.255.814.000.000	361.032.000.000	0,00393
INDF	2017	-0,01658	0,00000000000000012	0,04292	0,67447	5.039.733.000.000	4.616.846.000.000	422.887.000.000	0,00515
	2018	-0,01102	0,00000000000000011	0,03629	0,71566	5.470.259.000.000	5.091.683.000.000	378.576.000.000	0,00428
	2016	-0,03795	0,00000000000000736	0,27564	0,33529	526.090.058.000	464.433.968.000	61.656.090.000	0,04539
JECC	2017	0,05397	0,00000000000000630	0,09245	0,39915	500.982.874.000	526.090.058	500.456.783.942	0,31531
	2018	0,04200	0,00000000000000519	0,53064	0,34546	566.103.934.000	500.982.874.000	65.121.060.000	0,03378
	2016	-0,03392	0,00000000000000058	0,11891	0,44030	1.211.728.000.000	1.199.675.000.000	12.053.000.000	0,00070
JPFA	2017	0,01751	0,00000000000000052	0,13191	0,51423	1.540.603.000.000	1.211.728.000.000	328.875.000.000	0,01708
	2018	0,02068	0,00000000000000050	0,22096	0,53219	1.692.777.000.000	1.540.603.000.000	152.174.000.000	0,00762
	2016	-0,02006	0,00000000000001528	0,03010	0,37341	125.811.633.199	188.382.157.321	-62.570.524.122	-0,09562

	2017	0,06001	0,0000000000001565	0,35686	1,07396	225.854.420.637	130.020.144.789	95.834.275.848	0,14995
	2018	-0,00706	0,0000000000000810	0,02266	0,56186	292.714.739.183	225.854.420.637	66.860.318.546	0,05413
KDSI	2016	-0,03795	0,0000000000000850	0,23906	0,36759	366.702.067.522	331.594.826.930	35.107.240.592	0,02983
	2017	0,00674	0,0000000000000875	0,21902	0,42644	415.080.462.642	366.702.067.522	48.378.395.120	0,04235
	2018	-0,01425	0,0000000000000753	0,06206	0,42704	370.235.456.448	415.080.462.642	-44.845.006.194	-0,03376
	2016	0,01417	0,0000000000000073	0,10855	0,41277	2.631.206.429.124	2.354.779.771.919	276.426.657.205	0,02018
KLBF	2017	0,02855	0,0000000000000066	0,05306	0,43165	2.876.417.348.634	2.631.206.429.124	245.210.919.510	0,01610
	2018	-0,01312	0,0000000000000060	0,05369	0,45124	3.255.544.859.788	2.876.417.348.634	379.127.511.154	0,02282
	2016	-0,01133	0,00000000000007475	-0,12516	0,48252	19.348.826.694	20.876.982.285	-1.528.155.591	-0,01142
LMSH	2017	-0,01487	0,00000000000006141	0,40850	0,43969	20.844.147.219	22.550.154.410	-1.706.007.191	-0,01048
	2018	0,00560	0,00000000000006205	0,09716	0,42466	23.419.740.000	20.844.147.219	2.575.592.781	0,01598
	2016	-0,12801	0,0000000000000476	0,26989	0,66206	289.580.000.000	209.771.000.000	79.809.000.000	0,03799
MLBI	2017	-0,00471	0,0000000000000440	0,05557	0,62998	572.397.000.000	289.580.000.000	282.817.000.000	0,12431
	2018	-0,07349	0,0000000000000398	0,10353	0,66155	605.643.000.000	572.397.000.000	33.246.000.000	0,01325
	2016	-0,05777	0,0000000000000835	0,09220	0,28937	287.866.446.278	250.418.607.191	37.447.839.087	0,03125
RICY	2017	-0,15230	0,0000000000000776	0,29403	0,26122	294.789.918.370	287.866.446.278	6.923.472.092	0,00537
	2018	-0,11048	0,0000000000000729	0,36997	0,23931	294.480.786.077	294.789.918.370	-309.132.293	-0,00023
	2016	-0,05591	0,0000000000000370	0,12837	0,72801	280.381.386.519	248.671.775.050	31.709.611.469	0,01172
ROTI	2017	-0,08058	0,0000000000000343	-0,01056	0,76709	164.515.198.562	138.850.856.494	25.664.342.068	0,00879
	2018	-0,03501	0,0000000000000219	0,06041	0,55211	412.949.853.861	324.917.530.235	88.032.323.626	0,01931
	2016	-0,01660	0,00000000000001308	0,18165	0,63100	158.097.017.422	94.300.351.510	63.796.665.912	0,08345
SKBM	2017	-0,07266	0,0000000000000998	0,33981	0,78509	200.512.105.090	158.097.017.422	42.415.087.668	0,04234
	2018	-0,02455	0,0000000000000616	0,06927	0,56681	245.715.957.629	200.512.105.090	45.203.852.539	0,02785
	2016	-0,04880	0,0000000000000450	0,03466	0,36050	728.221.000.000	599.855.000.000	128.366.000.000	0,05782
SMSM	2017	-0,02670	0,0000000000000444	0,20405	0,38729	767.169.000.000	728.221.000.000	38.948.000.000	0,01727
	2018	0,03720	0,0000000000000409	0,24286	0,38776	936.607.000.000	767.169.000.000	169.438.000.000	0,06935
	2016	-0,09206	0,00000000000001742	-0,05406	0,41041	118.463.589.000	117.335.496.000	1.128.093.000	0,00197
SRSN	2017	-0,18075	0,00000000000001742	-0,05406	0,41041	118.463.589.000	117.335.496.000	1.128.093.000	0,00197
	2018	0,01126	0,00000000000001532	0,12180	0,36544	128.433.648.000	95.520.907.000	32.912.741.000	0,05042
STAR	2016	-0,04944	0,00000000000001372	-0,17762	0,45397	40.800.014.603	49.064.926.881	-8.264.912.278	-0,01134

	2017	-0,11329	0,0000000000001449	-0,02171	0,42513	37.347.034.900	40.800.014.603	-3.452.979.703	-0,00500
	2018	-0,04826	0,0000000000001627	0,02820	0,46053	45.532.079.304	37.347.034.900	8.185.044.404	0,01332
TALF	2016	0,89192	0,0000000000002303	0,21427	0,29467	98.875.236.460	81.775.777.452	17.099.459.008	0,03938
	2017	0,01988	0,0000000000001134	0,08696	0,64648	137.601.719.759	98.875.236.460	38.726.483.299	0,04392
	2018	0,01790	0,0000000000001085	0,10309	0,62808	159.373.373.450	137.601.719.759	21.771.653.691	0,02363
TCID	2016	-0,05450	0,0000000000000480	0,10177	0,48539	324.418.128.601	433.477.682.096	109.059.553.495	-0,05238
	2017	-0,08447	0,0000000000000458	0,08220	0,49669	398.469.885.226	324.418.128.601	74.051.756.625	0,03389
	2018	-0,00860	0,0000000000000423	-0,02441	0,47071	387.200.808.534	398.469.885.226	-11.269.076.692	-0,00477
TOTO	2016	-0,06134	0,0000000000000410	-0,08594	0,52929	465.995.963.799	523.028.546.173	-57.032.582.374	-0,02338
	2017	-0,05516	0,0000000000000387	0,03984	0,58489	521.288.372.560	465.995.963.799	55.292.408.761	0,02142
	2018	-0,00354	0,0000000000000354	0,01862	0,55124	430.275.284.283	521.288.372.560	-91.013.088.277	-0,03220
TRIS	2016	0,01504	0,0000000000001731	0,07298	0,30655	137.088.565.674	131.380.605.039	5.707.960.635	0,00988
	2017	-0,11463	0,0000000000001563	-0,20025	0,29408	102.611.537.784	137.088.565.674	-34.477.027.890	-0,05390
	2018	-0,00039	0,0000000000001835	0,15941	0,35449	113.727.708.764	102.611.537.784	11.116.170.980	0,02040
TRST	2016	-0,06118	0,0000000000000298	-0,06193	0,62865	408.872.965.447	428.081.416.006	-19.208.450.559	-0,00572
	2017	-0,05811	0,0000000000000304	0,03207	0,65130	430.289.817.684	408.872.965.447	21.416.852.237	0,00651
	2018	-0,01658	0,0000000000000300	0,08280	0,83733	506.095.944.881	430.289.817.684	75.806.127.197	0,02274
TSPC	2016	0,00557	0,0000000000000159	0,15224	0,35017	951.557.798.945	923.247.607.102	28.310.191.843	0,00450
	2017	-0,01252	0,0000000000000152	0,06487	0,36222	1.114.717.326.997	951.557.798.945	163.159.528.052	0,02477
	2018	0,02035	0,0000000000000135	0,07030	0,36844	1.174.263.173.440	1.114.717.326.997	59.545.846.443	0,00801
ULTJ	2016	-0,02238	0,0000000000000282	0,08250	0,38542	462.422.864.328	448.129.204.430	14.293.659.898	0,00404
	2017	-0,08914	0,0000000000000236	0,04566	0,41209	505.156.000.000	462.950.000.000	42.206.000.000	0,00996
	2018	0,02430	0,0000000000000193	0,11463	0,53370	530.498.000.000	504.629.000.000	25.869.000.000	0,00500
UNIT	2016	-0,06374	0,00000000000002171	-0,03073	0,68009	24.488.887.846	26.197.058.195	-1.708.170.349	-0,00371
	2017	-0,00707	0,00000000000002310	-0,00200	0,67811	27.899.868.813	24.488.887.846	3.410.980.967	0,00788
	2018	-0,01138	0,00000000000002345	0,00059	0,64246	31.434.147.919	27.899.868.813	3.534.279.106	0,00829
UNVR	2016	-0,04620	0,0000000000000064	0,22694	0,64575	1.960.320.000.000	1.911.870.000.000	48.450.000.000	0,00308
	2017	0,00283	0,0000000000000060	0,06872	0,65478	4.752.867.000.000	3.738.748.000.000	1.014.119.000.000	0,06056
	2018	0,07784	0,0000000000000053	0,03161	0,63036	4.485.405.000.000	4.346.917.000.000	138.488.000.000	0,00732
WIIM	2016	-0,02737	0,00000000000000745	-0,11441	0,26567	63.044.844.590	62.343.695.804	701.148.786	0,00052

	2017	-0,12929	0,000000000000073 9	-0,15467	0,26930	57.168.038.260	63.044.844.590	-5.876.806.330	-0,00434
	2018	-0,07329	0,000000000000081 6	-0,05796	0,29909	61.016.793.283	57.168.038.260	3.848.755.023	0,00314



Lampiran 5 Kertas Kerja Non Discretionary Accrual (NDA)

No.	Kode	β_1	β_1	β_2	β_2	β_2	β_3	β_3
			1/Ait-1		($\Delta REVit/Ait-1$)	($\Delta REVit/Ait-1$)- ($\Delta RECit/Ait-1$)		PPEit/Ait-1 (X3)
1	ADES	0,0000000001349	0,000000000000	0,022	0,00733995689	0,006418901	-0,115	-0,07884657483
		0,0000000001349	0,000000000000	0,022	-0,00209752449	-0,001734049	-0,115	-0,08181211473
		0,0000000001349	0,000000000000	0,022	-0,00026675363	-3,54781E-05	-0,115	-0,07080326837
2	AKPI	0,0000000001349	0,000000000000	0,022	0,00022702543	0,000225599	-0,115	-0,06963329306
		0,0000000001349	0,000000000000	0,022	0,00014834540	-0,000517654	-0,115	-0,07659439110
		0,0000000001349	0,000000000000	0,022	0,00258489268	0,001742374	-0,115	-0,07693790795
3	BATA	0,0000000001349	0,000000000000	0,022	-0,00080358877	-0,000797287	-0,115	-0,03916580679
		0,0000000001349	0,000000000000	0,022	-0,00069072806	-0,000663708	-0,115	-0,04111839091
		0,0000000001349	0,000000000000	0,022	0,00046689708	0,000492014	-0,115	-0,04130079429
4	BUDI	0,0000000001349	0,000000000000	0,022	0,00059782122	0,003687114	-0,115	-0,06477019265
		0,0000000001349	0,000000000000	0,022	0,00032285549	-0,000499092	-0,115	-0,07499682107
		0,0000000001349	0,000000000000	0,022	0,00102247831	-0,000318879	-0,115	-0,07514880304
5	CINT	0,0000000001349	0,000000000000	0,022	0,00070092055	0,000933907	-0,115	-0,06138235808
		0,0000000001349	0,000000000000	0,022	0,00256338501	0,00301567	-0,115	-0,07660001635
		0,0000000001349	0,000000000000	0,022	-0,00016457447	-0,000374324	-0,115	-0,06558735866
6	CPIN	0,0000000001349	0,000000000000	0,022	0,00736041939	0,007821317	-0,115	-0,05605645938
		0,0000000001349	0,000000000000	0,022	0,01009839697	0,010106677	-0,115	-0,06082274778
		0,0000000001349	0,000000000000	0,022	0,00411639628	0,003639825	-0,115	-0,06350490237
7	DLTA	0,0000000001349	0,000000000000	0,022	0,001811117751	0,001808677	-0,115	-0,01657601494
		0,0000000001349	0,000000000000	0,022	0,00004298002	8,66519E-05	-0,115	-0,01289088281
		0,0000000001349	0,000000000000	0,022	0,00189832585	0,00171639	-0,115	-0,01194641267
8	DPNS	0,0000000001349	0,000000000000	0,022	-0,00020315049	6,4662E-05	-0,115	-0,05078837691
		0,0000000001349	0,000000000000	0,022	-0,00034514942	-0,000759558	-0,115	-0,04943317947
		0,0000000001349	0,000000000000	0,022	0,00228829596	0,00222647	-0,115	-0,04841993185
9	DVLA	0,0000000001349	0,000000000000	0,022	0,00232197813	0,001130421	-0,115	-0,03863740771
		0,0000000001349	0,000000000000	0,022	0,00178559182	0,001677028	-0,115	-0,03493712687
		0,0000000001349	0,000000000000	0,022	0,00166265023	0,000293816	-0,115	-0,03360176896
10	EKAD	0,0000000001349	0,000000000000	0,022	0,00209454600	0,001434643	-0,115	-0,10767340994
		0,0000000001349	0,000000000000	0,022	0,00234725344	0,002047954	-0,115	-0,06272138494
		0,0000000001349	0,000000000000	0,022	0,01576495753	0,013772221	-0,115	-0,03202596901
11	GGRM	0,0000000001349	0,000000000000	0,022	0,00204689052	0,001866107	-0,115	-0,03806168484
		0,0000000001349	0,000000000000	0,022	0,00245742813	0,002408799	-0,115	-0,04200805336
		0,0000000001349	0,000000000000	0,022	0,04086856232	0,042526684	-0,115	-0,41019178720
12	HMSP	0,0000000001349	0,000000000000	0,022	0,00370268459	0,003218789	-0,115	-0,02680795596

		0,0000000001349	0,000000000000	0,022	0,00187601568	0,001733486	-0,115	-0,02424190588
		0,0000000001349	0,000000000000	0,022	0,00390136316	0,003947423	-0,115	-0,02338045669
13	ICBP	0,0000000001349	0,000000000000	0,022	0,00225707988	0,001811942	-0,115	-0,05771767222
		0,0000000001349	0,000000000000	0,022	0,00093730201	0,000823088	-0,115	-0,05984444526
		0,0000000001349	0,000000000000	0,022	0,00195290503	0,001776059	-0,115	-0,07363308225
		0,0000000001349	0,000000000000	0,022	0,00661616906	0,005945554	-0,115	-0,02290239875
14	IGAR	0,0000000001349	0,000000000000	0,022	-0,00154527067	-0,001637083	-0,115	-0,03055646022
		0,0000000001349	0,000000000000	0,022	0,00065995184	-7,38399E-05	-0,115	-0,03452231821
		0,0000000001349	0,000000000000	0,022	-0,00165655165	-0,003166892	-0,115	-0,03153238310
15	INAI	0,0000000001349	0,000000000000	0,022	-0,00499834098	-0,004979135	-0,115	-0,03033103413
		0,0000000001349	0,000000000000	0,022	0,00271868685	0,003466382	-0,115	-0,03290215779
		0,0000000001349	0,000000000000	0,022	0,00511236499	0,00247465	-0,115	-0,10215466487
16	INCI	0,0000000001349	0,000000000000	0,022	0,00764823205	0,005836046	-0,115	-0,06756412882
		0,0000000001349	0,000000000000	0,022	0,00711550233	0,006324982	-0,115	-0,07566127592
		0,0000000001349	0,000000000000	0,022	0,00064405050	0,000557558	-0,115	-0,06660831575
17	INDE	0,0000000001349	0,000000000000	0,022	0,00094429457	0,000831078	-0,115	-0,07756383150
		0,0000000001349	0,000000000000	0,022	0,00079839050	0,000704176	-0,115	-0,08230116846
		0,0000000001349	0,000000000000	0,022	0,00606411120	0,005065606	-0,115	-0,03855800777
18	JECC	0,0000000001349	0,000000000000	0,022	0,00203385056	-0,004902878	-0,115	-0,04590171048
		0,0000000001349	0,000000000000	0,022	0,01167402208	0,010930934	-0,115	-0,03972796736
		0,0000000001349	0,000000000000	0,022	0,00261597500	0,002600522	-0,115	-0,05063449410
19	JPFA	0,0000000001349	0,000000000000	0,022	0,00290199161	0,002526155	-0,115	-0,05913698704
		0,0000000001349	0,000000000000	0,022	0,00486113684	0,004693406	-0,115	-0,06120154550
		0,0000000001349	0,000000000000	0,022	0,00066225916	0,002765837	-0,115	-0,04294198170
20	KBLM	0,0000000001349	0,000000000000	0,022	0,00785096900	0,004551982	-0,115	-0,12350543256
		0,0000000001349	0,000000000000	0,022	0,00049851094	-0,000692331	-0,115	-0,06461356831
		0,0000000001349	0,000000000000	0,022	0,00525922545	0,004603068	-0,115	-0,04227297458
21	KDSI	0,0000000001349	0,000000000000	0,022	0,00481847224	0,003886712	-0,115	-0,04904062443
		0,0000000001349	0,000000000000	0,022	0,00136529322	0,002108044	-0,115	-0,04911014639
		0,0000000001349	0,000000000000	0,022	0,00238813313	0,00194412	-0,115	-0,04746862758
22	KLBF	0,0000000001349	0,000000000000	0,022	0,00116731590	0,000813012	-0,115	-0,04963961435
		0,0000000001349	0,000000000000	0,022	0,00118125961	0,000679293	-0,115	-0,05189264073
		0,0000000001349	0,000000000000	0,022	-0,00275345961	-0,002502161	-0,115	-0,05549032193
23	LMSH	0,0000000001349	0,000000000000	0,022	0,00898710449	0,009217606	-0,115	-0,05056398668
		0,0000000001349	0,000000000000	0,022	0,00213749894	0,001785911	-0,115	-0,04883544000
		0,0000000001349	0,000000000000	0,022	0,00593751490	0,00510176	-0,115	-0,07613729756
24	MLBI	0,0000000001349	0,000000000000	0,022	0,00122255101	-0,001512337	-0,115	-0,07244793054
		0,0000000001349	0,000000000000	0,022	0,00227775312	0,001986363	-0,115	-0,07607815375
		0,0000000001349	0,000000000000	0,022	0,00202829588	0,001340717	-0,115	-0,03327706394
25	RICY	0,0000000001349	0,000000000000	0,022	0,00646868282	0,006350488	-0,115	-0,03003974486
		0,0000000001349	0,000000000000	0,022				

		0,0000000001349	0,000000000000	0,022	0,00813927764	0,008144236	-0,115	-0,02752053051
26	ROTI	0,0000000001349	0,000000000000	0,022	0,00282420902	0,002566438	-0,115	-0,08372097364
		0,0000000001349	0,000000000000	0,022	-0,00023223999	-0,000425625	-0,115	-0,08821570308
		0,0000000001349	0,000000000000	0,022	0,00132902887	0,000904272	-0,115	-0,06349302431
		0,0000000001349	0,000000000000	0,022	0,00399635134	0,002160438	-0,115	-0,07256465314
27	SKBM	0,0000000001349	0,000000000000	0,022	0,00747578051	0,006544192	-0,115	-0,09028500262
		0,0000000001349	0,000000000000	0,022	0,00152389451	0,00091116	-0,115	-0,06518368512
		0,0000000001349	0,000000000000	0,022	0,00076255029	-0,000509483	-0,115	-0,04145771062
28	SMSM	0,0000000001349	0,000000000000	0,022	0,00448918101	0,004109157	-0,115	-0,04453797999
		0,0000000001349	0,000000000000	0,022	0,00534291284	0,003817282	-0,115	-0,04459198082
		0,0000000001349	0,000000000000	0,022	-0,00118929140	-0,001232523	-0,115	-0,04719749211
29	SRSN	0,0000000001349	0,000000000000	0,022	-0,00118929140	-0,001232523	-0,115	-0,04719749211
		0,0000000001349	0,000000000000	0,022	0,00267970323	0,001570387	-0,115	-0,04202517639
		0,0000000001349	0,000000000000	0,022	-0,00390758228	-0,003658168	-0,115	-0,05220635390
30	STAR	0,0000000001349	0,000000000000	0,022	-0,00047763545	-0,00036757	-0,115	-0,04889016915
		0,0000000001349	0,000000000000	0,022	0,00062048566	0,000327547	-0,115	-0,05296101931
		0,0000000001349	0,000000000000	0,022	0,00471384382	0,003847471	-0,115	-0,03388688320
31	TALF	0,0000000001349	0,000000000000	0,022	0,00191306028	0,000946735	-0,115	-0,07434537956
		0,0000000001349	0,000000000000	0,022	0,00226789711	0,001747972	-0,115	-0,07222870167
		0,0000000001349	0,000000000000	0,022	0,00223884822	0,003391201	-0,115	-0,05581927802
32	TCID	0,0000000001349	0,000000000000	0,022	0,00180843401	0,001062867	-0,115	-0,05711991646
		0,0000000001349	0,000000000000	0,022	-0,00053691558	-0,000431945	-0,115	-0,05413111140
		0,0000000001349	0,000000000000	0,022	-0,00189069889	-0,001376374	-0,115	-0,06086872351
33	TOTO	0,0000000001349	0,000000000000	0,022	0,00087647735	0,000405255	-0,115	-0,06726235851
		0,0000000001349	0,000000000000	0,022	0,00040960733	0,001118008	-0,115	-0,06339247614
		0,0000000001349	0,000000000000	0,022	0,00160552835	0,00138819	-0,115	-0,03525377848
34	TRIS	0,0000000001349	0,000000000000	0,022	-0,00440558167	-0,00321988	-0,115	-0,03381893180
		0,0000000001349	0,000000000000	0,022	0,00350710053	0,003058348	-0,115	-0,04076691099
		0,0000000001349	0,000000000000	0,022	-0,00136252110	-0,001236653	-0,115	-0,07229448566
35	TRST	0,0000000001349	0,000000000000	0,022	0,00070547146	0,000562284	-0,115	-0,07489997495
		0,0000000001349	0,000000000000	0,022	0,00182170515	0,001321321	-0,115	-0,09629325711
		0,0000000001349	0,000000000000	0,022	0,00334917487	0,003250074	-0,115	-0,04026954715
36	TSPC	0,0000000001349	0,000000000000	0,022	0,00142714577	0,000882109	-0,115	-0,04165574190
		0,0000000001349	0,000000000000	0,022	0,00154655057	0,001370353	-0,115	-0,04237057095
		0,0000000001349	0,000000000000	0,022	0,00181503462	0,001726204	-0,115	-0,04432305777
37	ULTJ	0,0000000001349	0,000000000000	0,022	0,00100456737	0,000785533	-0,115	-0,04739084025
		0,0000000001349	0,000000000000	0,022	0,00252190268	0,002411947	-0,115	-0,06137492909
		0,0000000001349	0,000000000000	0,022	-0,00067596178	-0,000594362	-0,115	-0,07821072666
38	UNIT	0,0000000001349	0,000000000000	0,022	-0,00004394648	-0,000217287	-0,115	-0,07798236084
		0,0000000001349	0,000000000000	0,022	0,00001305898	-0,000169298	-0,115	-0,07388307594
		0,0000000001349	0,000000000000	0,022	0,00001305898	-0,000169298	-0,115	-0,07388307594

39	UNVR	0,0000000001349	0,000000000000	0,022	0,00499260767	0,004924845	-0,115	-0,07426106004
		0,0000000001349	0,000000000000	0,022	0,00151185818	0,000179539	-0,115	-0,07529991858
		0,0000000001349	0,000000000000	0,022	0,00069534004	0,000534192	-0,115	-0,07249197481
40	WIIM	0,0000000001349	0,000000000000	0,022	-0,00251711392	-0,002528602	-0,115	-0,03055153093
		0,0000000001349	0,000000000000	0,022	-0,00340277004	-0,003307257	-0,115	-0,03097001951
		0,0000000001349	0,000000000000	0,022	-0,00127513193	-0,001344212	-0,115	-0,03439496935



Lampiran 6 Kertas Kerja Discretionary Accrual (DA it)

No.	Kode	Tahun	Tait	NDAit	DA (MANAJEMEN LABA (Y))
			/Ait-1		
1	ADES	2016	-0.07150661794422740	-0.07242767412	0.00092105617674795
		2017	-0.08390963922139890	-0.08354616348	-0.00036347574331024
		2018	-0.07107002199382080	-0.07083874650	-0.00023127549878844
2	AKPI	2016	-0.06940626762438520	-0.06940769413	0.00000142651051706
		2017	-0.07644604570046260	-0.07711204506	0.00066599935680488
		2018	-0.07435301527066500	-0.07519553409	0.00084251881878532
3	BATA	2016	-0.03996939556370920	-0.03996309429	-0.00000630127350348
		2017	-0.04180911896364040	-0.04178209912	-0.00002701984638903
		2018	-0.04083389721449650	-0.04080877999	-0.00002511722829610
4	BUDI	2016	-0.06417237143339170	-0.06108307835	-0.00308929307923293
		2017	-0.07467396557822530	-0.07549591327	0.00082194769300982
		2018	-0.07412632473491690	-0.07546768246	0.00134135772061225
5	CINT	2016	-0.06068143753502300	-0.06044845091	-0.00023298662656213
		2017	-0.07403663133941210	-0.07358434585	-0.00045228548445327
		2018	-0.06575193313400420	-0.06596168225	0.00020974911418321
6	CPIN	2016	-0.04869603999027800	-0.04823514259	-0.00046089740132063
		2017	-0.07403663133941210	-0.07358434585	-0.00045228548445327
		2018	-0.05938850609018770	-0.05986507695	0.00047657085663813
7	DLTA	2016	-0.01476483743506000	-0.01476733767	0.00000250023038135
		2017	-0.01284790278884150	-0.01280423087	-0.00004367192210798
		2018	-0.01004808681351990	-0.01023002255	0.00018193573949739
8	DPNS	2016	-0.05099152739242190	-0.05072371492	-0.00026781246955648
		2017	-0.04977832889147290	-0.05019273749	0.00041440859744991
		2018	-0.04613163589229710	-0.04619346198	0.00006182608751871
9	DVLA	2016	-0.03631542957545150	-0.03750698640	0.00119155682471204
		2017	-0.03315153505235100	-0.03326009908	0.00010856402322195
		2018	-0.03193911872850980	-0.03330795320	0.00136883447526601
10	EKAD	2016	-0.10557886394331500	-0.10623876647	0.00065990252982502
		2017	-0.06037413150244590	-0.06067343117	0.00029929966473735

		2018	-0.01626101147705400	-0.01825374782	0.00199273634138143
11	GGRM	2016	-0.03601479431367530	-0.03619557767	0.00018078336093964
		2017	-0.03955062523079230	-0.03959925393	0.00004862869802554
		2018	-0.36932322487456200	-0.36766510330	-0.00165812157082851
12	HMSP	2016	-0.02310527137025860	-0.02358916665	0.00048389528176311
		2017	-0.02236589020063080	-0.02250842037	0.00014253017124171
		2018	-0.01947909352627680	-0.01943303388	-0.00004605964391744
13	ICBP	2016	-0.05546059234150520	-0.05590572985	0.00044513750881756
		2017	-0.05890714324861420	-0.05902135742	0.00011421416992377
		2018	-0.07168017721588000	-0.07185702320	0.00017684598188321
14	IGAR	2016	-0.01628622969081290	-0.01695684454	0.00067061485329259
		2017	-0.03210173089226670	-0.03219354359	0.00009181269669913
		2018	-0.03386236637196160	-0.03459615806	0.00073379168664486
15	INAI	2016	-0.03318893474835110	-0.03469927538	0.00151034063589881
		2017	-0.03532937511521470	-0.03531016869	-0.00001920642704357
		2018	-0.03018347094048460	-0.02943577576	-0.00074769518047905
16	INCI	2016	-0.09704229988055710	-0.09968001462	0.00263771473572118
		2017	-0.05991589677838680	-0.06172808308	0.00181218630575578
		2018	-0.06854577359700910	-0.06933629379	0.00079052019108805
17	INDF	2016	-0.06596426525679210	-0.06605075738	0.00008649212689769
		2017	-0.07661953693307470	-0.07673275347	0.00011321653678151
		2018	-0.08150277796452180	-0.08159699278	0.00009421481191867
18	JECC	2016	-0.03249389656332030	-0.03349240215	0.00099850559096232
		2017	-0.04386785991463810	-0.05080458867	0.00693672875748529
		2018	-0.02805394528381250	-0.02879703356	0.00074308828047569
19	JPFA	2016	-0.04801851910776240	-0.04803397215	0.00001545304498403
		2017	-0.05623499542310110	-0.05661083253	0.00037583711122721
		2018	-0.05634040866055680	-0.05650813931	0.00016773065201677
20	KBLM	2016	-0.04227972254376380	-0.04017614434	-0.00210357820287768
		2017	-0.11565446355968000	-0.11895345049	0.00329898693331875
		2018	-0.06411505736870890	-0.06530589965	0.00119084227695583

21	KDSI	2016	-0.03701374912224670	-0.03766990701	0.00065615788569153
		2017	-0.04422215219394990	-0.04515391253	0.00093176033530717
		2018	-0.04774485316875140	-0.04700210207	-0.00074275109582947
22	KLBF	2016	-0.04508049445120530	-0.04552450738	0.00044401293339318
		2017	-0.04847229845329690	-0.04882660273	0.00035430427990574
		2018	-0.05071138111963730	-0.05121334820	0.00050196708391120
23	LMSH	2016	-0.05824378153889210	-0.05799248290	-0.00025129863708436
		2017	-0.04157688218861430	-0.04134638056	-0.00023050162864863
		2018	-0.04669794105792170	-0.04704952853	0.00035158746803177
24	MLBI	2016	-0.07019978265971010	-0.07103553747	0.00083575481007001
		2017	-0.07122537953212210	-0.07396026748	0.00273488794472883
		2018	-0.07380040062500050	-0.07409179077	0.00029139014803524
25	RICY	2016	-0.03124876806482610	-0.03193634666	0.00068757859808064
		2017	-0.02357106203552610	-0.02368925734	0.00011819530224698
		2018	-0.01938125286781910	-0.01937629439	-0.00000495848242866
26	ROTI	2016	-0.08089676462311320	-0.08115453551	0.00025777088991565
		2017	-0.08844794306613320	-0.08864132833	0.00019338526648237
		2018	-0.06216399543840290	-0.06258875250	0.00042475705914669
27	SKBM	2016	-0.06856830179866250	-0.07040421490	0.00183591310407288
		2017	-0.08280922210302440	-0.08374081038	0.00093158827574032
		2018	-0.06365979060442360	-0.06427252500	0.00061273439368637
28	SMSM	2016	-0.04069516032553370	-0.04196719394	0.00127203361277919
		2017	-0.04004879897460460	-0.04042882328	0.00038002430435438
		2018	-0.03924906797700360	-0.04077469866	0.00152563068355993
29	SRSN	2016	-0.04838678350516950	-0.04843001500	0.00004323149213093
		2017	-0.04838678350516950	-0.04843001500	0.00004323149213093
		2018	-0.03934547315742780	-0.04045478977	0.00110931661734059
30	STAR	2016	-0.05611393618378770	-0.05586452199	-0.00024941418907454
		2017	-0.04936780460590320	-0.04925773949	-0.00011006511931874
		2018	-0.05234053364292410	-0.05263347248	0.00029293883365179
31	TALF	2016	-0.02917303938190810	-0.03003941227	0.00086637288833634

		2017	-0.07243231928849210	-0.07339864423	0.00096632494287391
		2018	-0.06996080456838540	-0.07048072974	0.00051992517394721
32	TCID	2016	-0.05358042980231000	-0.05242807698	-0.00115235282085202
		2017	-0.05531148244734460	-0.05605704918	0.00074556673460090
		2018	-0.05466802697830290	-0.05456305665	-0.00010497033302868
33	TOTO	2016	-0.06275942240756720	-0.06224509742	-0.00051432498352862
		2017	-0.06638588116026610	-0.06685710364	0.00047122247683923
		2018	-0.06298286880863070	-0.06227446815	-0.00070840065395333
34	TRIS	2016	-0.03364825013234720	-0.03386558849	0.00021733835477127
		2017	-0.03822451346847520	-0.03703881199	-0.00118570147384335
		2018	-0.03725981045812420	-0.03770856271	0.00044875225327930
35	TRST	2016	-0.07365700676471920	-0.07353113823	-0.00012586853219139
		2017	-0.07419450348941210	-0.07433769053	0.00014318704486942
		2018	-0.09447155196223920	-0.09497193656	0.00050038459841161
36	TSPC	2016	-0.03692037228060390	-0.03701947348	0.00009910120400018
		2017	-0.04022859612279190	-0.04077363327	0.00054503714224959
		2018	-0.04082402037977560	-0.04100021758	0.00017619720067484
37	ULTJ	2016	-0.04250802315330640	-0.04259685391	0.00008883075735926
		2017	-0.04638627288167580	-0.04660530761	0.00021903472353275
		2018	-0.05885302641320460	-0.05896298187	0.00010995545505551
38	UNIT	2016	-0.0788668844626920	-0.07880508902	-0.00008159942261178
		2017	-0.07802630732392630	-0.07819964827	0.00017334094843109
		2018	-0.07387001696053690	-0.07405237377	0.00018235681157350
39	UNVR	2016	-0.06926845236903250	-0.06933621484	0.00006776247469396
		2017	-0.07378806039402960	-0.07512038001	0.00133231962005757
		2018	-0.07179663477149260	-0.07195778305	0.00016114828338934
40	WIIM	2016	-0.03306864485548830	-0.03308013311	0.00001148824962429
		2017	-0.03437278955216200	-0.03427727649	-0.00009551306086136
		2018	-0.03567010127754330	-0.03573918162	0.00006908034193897

Lampiran 7 Data Pengklasifikasian Manajemen Laba Tahun 2016, 2017, 2018

NO	KODE	Manajemen Laba					
		2016	DA	2017	DA	2018	DA
1	ADES	0,000921	1	-0,000363	0	-0,000231	0
2	AKPI	0,000001	1	0,000665	1	0,000842	1
3	BATA	-0,000006	0	-0,000027	0	-0,000025	0
4	BUDI	-0,003089	0	0,000821	1	0,001341	1
5	CINT	-0,000232	0	-0,000452	0	0,000209	1
6	CPIN	-0,000460	0	-0,000008	0	0,000476	1
7	DLTA	0,000002	1	-0,000043	0	0,000181	1
8	DPNS	-0,000267	0	0,000414	1	0,000061	1
9	DVLA	0,001191	1	0,000108	1	0,001368	1
10	EKAD	0,000659	1	0,000299	1	0,001992	1
11	GGRM	0,000180	1	0,000048	1	-0,001658	0
12	HMSP	0,000483	1	0,000142	1	-0,000046	0
13	ICBP	0,000445	1	0,000114	1	0,000176	1
14	IGAR	0,000670	1	0,000091	1	0,000733	1
15	INAI	0,001510	1	-0,000019	0	-0,000747	0
16	INCI	0,002637	1	0,001812	1	0,000790	1
17	INDF	0,000086	1	0,000113	1	0,000094	1
18	JECC	0,000998	1	0,006936	1	0,000743	1
19	JPFA	0,000015	1	0,000375	1	0,000167	1
20	KBLM	-0,002103	0	0,003298	1	0,001190	1
21	KDSI	0,000656	1	0,000931	1	-0,000742	0
22	KLBF	0,000444	1	0,000354	1	0,000501	1
23	LMSH	-0,000251	0	-0,000230	0	0,000351	1
24	MLBI	0,000835	1	0,002734	1	0,000291	1
25	RICY	0,000687	1	0,000118	1	-0,000004	0
26	ROTI	0,000257	1	0,000193	1	0,000424	1
27	SKBM	0,001835	1	0,000931	1	0,000612	1
28	SMSM	0,001272	1	0,000380	1	0,001525	1
29	SRSN	0,000043	1	0,000043	1	0,001109	1
30	STAR	-0,000249	0	-0,000110	0	0,000292	1
31	TALF	0,000866	1	0,000966	1	0,000519	1
32	TCID	-0,001152	0	0,000745	1	-0,000104	0
33	TOTO	-0,000514	0	0,000471	1	-0,000708	0
34	TRIS	0,000217	1	-0,001185	0	0,000448	1
35	TRST	-0,000125	0	0,000143	1	0,000500	1
36	TSPC	0,000099	1	0,000545	1	0,000176	1
37	ULTJ	0,000088	1	0,000219	1	0,000109	1
38	UNIT	-0,000081	0	0,000173	1	0,000182	1
39	UNVR	0,000067	1	0,001332	1	0,000161	1
40	WIIM	0,000011	1	-0,000095	0	0,000069	1

Keterangan:

1 maximization income (nilai discretionary accruals positif)

0 maximization income (nilai discretionary accruals negatif)

Lampiran 8 Ketas Kerja Perhitungan Asimetri Informasi Tahun 2016

Asimetri Informasi 2016			
kode	Ask Price	Bid Price	SPREAD
ADES	1.595	910	27,35
AKPI	1.150	700	24,32
BATA	985	720	15,54
BUDI	116	59	32,57
CINT	340	310	4,62
CPIN	3.940	2.615	20,21
DLTA	6.225	4.600	15,01
DPNS	468	300	21,88
DVLA	1.800	1.160	21,62
EKAD	690	384	28,49
GGRM	77.950	52.550	19,46
HMSP	4.485	3.560	11,50
ICBP	18.025	7.550	40,96
IGAR	815	205	59,80
INAI	650	335	31,98
INCI	326	278	7,95
INDF	9.200	5.175	28,00
JECC	3.500	1.600	37,25
JPFA	1.975	560	55,82
KBLM	650	112	70,60
KDSI	390	175	38,05
KLBF	1.815	1.250	18,43
LMSH	775	460	25,51
MLBI	13.225	7.300	28,87
RICY	154	132	7,69
ROTI	1.770	1.170	20,41
SKBM	900	459	32,45
SMSM	1.225	1.018	9,23
SRSN	52	50	1,96
STAR	62	50	10,71
TALF	420	360	7,69
TCID	17.850	12.250	18,60
TOTO	7.150	492	87,12
TRIS	320	242	13,88
TRST	340	208	24,09
TSPC	2.380	1.685	17,10
ULTJ	4.650	3.480	14,39
UNIT	420	175	41,18
UNVR	47.800	35.300	15,04
WIIM	580	365	22,75

Lampiran 9 Ketas Kerja Perhitungan Asimetri Informasi Tahun 2017

Asimetri Informasi 2017			
kode	Ask Price	Bid Price	SPREAD
ADES	1.275	875	18,60
AKPI	1.080	600	28,57
BATA	860	520	24,64
BUDI	115	78	19,17
CINT	344	268	12,42
CPIN	3.730	2.660	16,74
DLTA	5.300	4.100	12,77
DPNS	430	302	17,49
DVLA	2.260	1.650	15,60
EKAD	835	575	18,44
GGRM	83.800	60.050	16,51
HMSP	4.780	3.350	17,59
ICBP	9.225	7.975	7,27
IGAR	520	374	16,33
INAI	845.000	330.000	43,83
INCI	448	310	18,21
INDF	9.000	7.275	10,60
JECC	7.500	3.000	42,86
JPFA	1.950	1.040	30,43
KBLM	615	240	43,86
KDSI	600	322	30,15
KLBF	1.775	1.450	10,08
LMSH	945	470	33,57
MLBI	15.000	11.400	13,64
RICY	156	144	4,00
ROTI	1.750	1.145	20,90
SKBM	875	476	29,53
SMSM	1.350	830	23,85
SRSN	59	50	8,26
STAR	123	50	42,20
TALF	720	208	55,17
TCID	19.500	12.900	20,37
TOTO	498	388	12,42
TRIS	338	246	15,75
TRST	420	294	17,65
TSPC	2.100	1.660	11,70
ULTJ	1.600	1.110	18,08
UNIT	448	165	46,17
UNVR	55.975	38.800	18,12
WIIM	510	264	31,78

Lampiran 10 Ketas Kerja Perhitungan Asimetri Informasi Tahun 2018

Asimetri Informasi 2018			
kode	Ask Price	Bid Price	SPREAD
ADES	1.095	880	10,89
AKPI	1.220	870	16,75
BATA	665	510	13,19
BUDI	183	93	32,61
CINT	338	260	13,04
CPIN	7.225	3.170	39,01
DLTA	6.000	4.510	14,18
DPNS	422	302	16,57
DVLA	2.150	1.875	6,83
EKAD	970	620	22,01
GGRM	86.400	66.125	13,29
HMSP	5.550	3.230	26,42
ICBP	10.825	7.900	15,62
IGAR	430	350	10,26
INAI	640.000	360.000	28,00
INCI	750	400	30,43
INDF	8.125	5.500	19,27
JECC	6.900	4.700	18,97
JPFA	2.440	1.300	30,48
KBLM	396	202	32,44
KDSI	1.170	505	39,70
KLBF	1.785	1.155	21,43
LMSH	890	500	28,06
MLBI	18.000	13.600	13,92
RICY	171	155	4,91
ROTI	1.315	905	18,47
SKBM	750	334	38,38
SMSM	1.625	1.170	16,28
SRSN	107	59	28,92
STAR	109	70	21,79
TALF	430	248	26,84
TCID	18.900	15.000	11,50
TOTO	414	264	22,12
TRIS	320	210	20,75
TRST	430	360	8,86
TSPC	1.900	1.345	17,10
ULTJ	5.350	1.165	64,24
UNIT	400	210	31,15
UNVR	58.100	38.900	19,79
WIIM	308	137	38,43

Lampiran 11 Ketas Kerja Perhitungan Lavarage Tahun 2016

Leverage 2016			
kode	Total Hutang	Total Aktiva	LEVit
ADES	383.091.000.000	767.479.000.000	0,50
AKPI	1.495.874.021.000	2.615.909.190.000	0,57
BATA	247.587.638.000	804.742.917.000	0,31
BUDI	1.766.825.000.000	2.931.807.000.000	0,60
CINT	72.906.787.680	399.336.626.636	0,18
CPIN	10.049.156.000.000	24.210.615.000.000	0,42
DLTA	185.422.642.000	1.197.796.650.000	0,15
DPNS	32.865.162.199	296.129.565.784	0,11
DVLA	451.785.946.000	1.531.365.558.000	0,30
EKAD	110.503.822.983	702.508.630.708	0,16
GGRM	23.387.406.000.000	62.951.634.000.000	0,37
HMSP	8.333.263.000.000	42.508.277.000.000	0,20
ICBP	10.401.125.000.000	28.901.948.000.000	0,36
IGAR	65.716.637.766	439.465.673.296	0,15
INAI	1.081.015.810.782	1.339.032.413.455	0,81
INCI	26.524.918.593	269.351.381.344	0,10
INDF	38.364.372.000.000	82.699.635.000.000	0,46
JECC	1.116.872.234.000	1.587.210.576.000	0,70
JPFA	9.878.062.000.000	19.251.026.000.000	0,51
KBLM	318.436.089.653	639.091.366.917	0,50
KDSI	722.488.732.446	1.142.273.020.550	0,63
KLBF	2.762.162.069.572	16.616.239.416.335	0,17
LMSH	45.511.700.128	162.828.169.250	0,28
MLBI	1.454.398.000.000	2.275.038.000.000	0,64
RICY	876.184.855.001	1.288.683.925.066	0,68
ROTI	1.476.889.086.692	2.919.640.858.718	0,51
SKBM	633.267.725.358	1.001.657.012.004	0,63
SMSM	674.685.000.000	2.254.740.000.000	0,30
SRSN	315.096.071.000	717.149.704.000	0,44
STAR	200.161.402.637	690.187.353.961	0,29
TALF	129.777.537.129	881.673.021.959	0,15
TCID	401.942.530.776	2.185.101.038.101	0,18
TOTO	1.057.566.418.720	2.581.440.938.262	0,41
TRIS	293.073.984.034	639.701.164.511	0,46
TRST	1.358.241.040.272	3.290.596.224.286	0,41
TSPC	1.950.534.206.746	6.585.807.349.438	0,30
ULTJ	749.966.146.582	4.239.199.641.365	0,18
UNIT	188.891.359.540	432.913.180.372	0,44
UNVR	12.041.437.000.000	16.745.695.000.000	0,72
WIIM	362.540.740.471	1.353.634.132.275	0,27

Lampiran 12 Ketas Kerja Perhitungan Lavarage Tahun 2017

Leverage 2017			
kode	Total Hutang	Total Aktiva	LEVit
ADES	417.225.000.000	840.236.000.000	0,50
AKPI	1.618.713.342.000	2.745.325.833.000	0,59
BATA	276.382.503.000	855.691.231.000	0,32
BUDI	1.744.756.000.000	2.939.456.000.000	0,59
CINT	94.304.081.659	476.577.841.605	0,20
CPIN	8.822.202.000.000	24.532.331.000.000	0,36
DLTA	196.197.372.000	1.340.842.765.000	0,15
DPNS	40.655.786.593	308.491.173.960	0,13
DVLA	524.586.078.000	1.640.886.147.000	0,32
EKAD	133.949.920.707	796.767.646.172	0,17
GGRM	24.572.266.000.000	66.759.930.000.000	0,37
HMSP	9.028.078.000.000	43.141.063.000.000	0,21
ICBP	11.295.184.000.000	31.619.514.000.000	0,36
IGAR	71.075.842.431	513.022.591.574	0,14
INAI	936.511.874.370	1.213.916.545.120	0,77
INCI	35.408.565.186	303.788.390.330	0,12
INDF	41.298.111.000.000	88.400.877.000.000	0,47
JECC	1.380.623.870.000	1.927.985.352.000	0,72
JPFA	11.293.242.000.000	21.088.870.000.000	0,54
KBLM	443.770.270.269	1.235.198.847.468	0,36
KDSI	842.752.226.507	1.328.291.727.616	0,63
KLBF	2.722.207.633.646	16.616.239.416.335	0,16
LMSH	31.541.423.763	161.163.426.840	0,20
MLBI	1.445.173.000.000	2.510.078.000.000	0,58
RICY	944.179.416.586	1.374.444.788.282	0,69
ROTI	1.739.467.993.982	4.559.573.709.411	0,38
SKBM	599.790.014.646	1.623.027.475.045	0,37
SMSM	615.157.000.000	2.443.341.000.000	0,25
SRSN	615.157.000.000	2.443.341.000.000	0,25
STAR	124.422.750.504	614.705.038.056	0,20
TALF	155.076.156.734	921.240.988.517	0,17
TCID	503.480.853.006	2.361.807.189.430	0,21
TOTO	1.132.699.218.954	2.826.490.815.501	0,40
TRIS	188.736.733.204	544.968.319.987	0,35
TRST	1.357.336.438.524	3.332.905.936.010	0,41
TSPC	2.352.891.899.876	7.434.900.309.021	0,32
ULTJ	978.185.000.000	5.186.940.000.000	0,19
UNIT	181.126.294.572	426.384.622.878	0,42
UNVR	13.733.025.000.000	18.906.413.000.000	0,73
WIIM	247.620.731.930	1.225.712.093.041	0,20

Lampiran 13 Ketas Kerja Perhitungan Lavarage Tahun 2018

Leverage 2018			
kode	Total Hutang	Total Aktiva	LEVit
ADES	399.360.000.000	881.274.000.000	0,45
AKPI	1.836.576.739.000	3.070.410.492.000	0,60
BATA	240.048.866.000	876.856.225.000	0,27
BUDI	2.166.496.000.000	3.392.980.000.000	0,64
CINT	102.703.457.308	491.382.035.136	0,21
CPIN	8.253.944.000.000	27.645.118.000.000	0,30
DLTA	239.353.356.000	1.523.517.170.000	0,16
DPNS	44.476.413.260	322.185.012.261	0,14
DVLA	482.559.876.000	1.682.821.739.000	0,29
EKAD	128.684.953.153	853.267.454.400	0,15
GGRM	23.963.934.000.000	69.097.219.000.000	0,35
HMSM	11.244.167.000.000	46.602.420.000.000	0,24
ICBP	11.660.003.000.000	34.367.153.000.000	0,34
IGAR	87.283.567.361	570.197.810.698	0,15
INAI	1.096.799.666.849	1.400.683.598.096	0,78
INCI	71.410.278.158	391.362.697.956	0,18
INDF	46.620.996.000.000	96.537.796.000.000	0,48
JECC	1.472.379.829.000	2.081.620.993.000	0,71
JPFA	12.823.219.000.000.000	23.038.028.000.000.000	0,56
KBLM	476.887.194.322	1.298.358.478.375	0,37
KDSI	836.245.435.111	1.391.416.464.512	0,60
KLBF	2.851.611.349.015	18.146.206.145.369	0,16
LMSH	27.335.071.863	160.027.280.153	0,17
MLBI	1.721.965.000.000	2.889.501.000.000	0,60
RICY	1.094.692.568.786	1.539.602.054.832	0,71
ROTI	1.476.909.260.772	4.393.810.380.883	0,34
SKBM	730.789.419.438	1.771.365.972.009	0,41
SMSM	650.926.000.000	2.801.203.000.000	0,23
SRSN	208.989.195.000	686.777.211.000	0,30
STAR	124.601.429.706	615.956.006.710	0,20
TALF	176.216.785.183	984.597.771.989	0,18
TCID	472.680.346.662	2.445.143.511.801	0,19
TOTO	967.642.637.307	2.897.119.790.044	0,33
TRIS	276.789.437.347	633.014.281.325	0,44
TRST	2.047.516.971.004	4.284.901.587.126	0,48
TSPC	2.437.126.989.832	7.869.975.060.326	0,31
ULTJ	780.915.000.000	5.555.871.000.000	0,14
UNIT	173.753.567.080	419.701.649.147	0,41
UNVR	11.944.837.000.000	19.522.970.000.000	0,61
WIIM	250.337.111.893	1.255.573.914.558	0,20

Lampiran 14 Ketas Kerja Perhitungan Profitabilitas Tahun 2016

Profitabilitas 2016			
kode	Laba Bersih	Rata-Rata Total Aset	ROA
ADES	55.951.000.000	710.351.500.000	0,079
AKPI	52.393.857.000	2.749.526.161.000	0,019
BATA	42.231.663.000	800.000.445.500	0,053
BUDI	38.624.000.000	3.098.880.000.000	0,012
CINT	20.619.309.858	391.072.060.701	0,053
CPIN	2.225.402.000.000	24.563.635.500.000	0,091
DLTA	254.509.268.000	1.118.059.283.000	0,228
DPNS	10.009.391.103	285.306.338.078	0,035
DVLA	152.083.400.000	1.453.821.897.500	0,105
EKAD	90.685.821.530	546.100.113.104	0,166
GGRM	6.672.682.000.000	63.228.523.500.000	0,106
HMSP	12.762.229.000.000	40.259.500.500.000	0,317
ICBP	3.631.301.000.000	27.731.286.000.000	0,131
IGAR	69.305.629.795	411.700.856.943	0,168
INAI	35.552.975.244	1.334.645.854.996	0,027
INCI	9.988.836.259	219.448.723.829	0,046
INDF	5.266.906.000.000	87.003.020.500.000	0,061
JECC	132.423.161.000	1.472.837.328.500	0,090
JPFA	2.171.608.000.000	18.205.246.000.000	0,119
KBLM	19.839.776.249	646.738.541.989	0,031
KDSI	47.127.349.067	1.159.683.344.708	0,041
KLBF	2.453.251.410.604	15.156.328.398.887	0,162
LMSH	6.252.814.811	148.305.460.146	0,042
MLBI	982.129.000.000	2.187.945.500.000	0,449
RICY	14.033.426.519	1.243.438.896.479	0,011
ROTI	279.777.368.831	2.812.982.247.876	0,099
SKBM	22.545.456.050	883.070.630.357	0,026
SMSM	502.192.000.000	2.237.424.000.000	0,224
SRSN	11.056.051.000	645.611.509.500	0,017
STAR	462.555.307	709.603.953.623	0,001
TALF	30.137.707.324	657.941.699.312	0,046
TCID	162.059.596.347	2.133.598.943.402	0,076
TOTO	168.564.583.718	2.510.490.898.734	0,067
TRIS	25.213.015.324	608.743.755.534	0,041
TRST	33.794.866.940	3.323.977.862.120	0,010
TSPC	545.493.536.262	6.435.268.224.321	0,085
ULTJ	709.826.000.000	3.889.597.775.807	0,182
UNIT	860.775.734	446.726.281.289	0,002
UNVR	6.390.672.000.000	16.237.820.000.000	0,394
WIIM	106.290.306.868	1.348.167.088.833	0,079

Lampiran 15 Ketas Kerja Perhitungan Profitabilitas Tahun 2017

Profitabilitas 2017			
kode	Laba Bersih	Total Aset	ROA
ADES	38.242.000.000	803.857.500.000	0,048
AKPI	13.333.970.000	2.680.617.511.500	0,005
BATA	53.654.376.000	830.217.074.000	0,065
BUDI	45.691.000.000	2.935.631.500.000	0,016
CINT	29.648.261.092	437.957.234.121	0,068
CPIN	2.499.875.000.000	24.368.662.500.000	0,103
DLTA	279.772.635.000	1.269.319.707.500	0,220
DPNS	5.963.420.071	302.310.369.872	0,020
DVLA	162.249.293.000	1.586.125.852.500	0,102
EKAD	76.195.665.729	749.638.138.440	0,102
GGRM	7.755.347.000.000	64.855.782.000.000	0,120
HMSP	12.670.534.000.000	42.824.670.000.000	0,296
ICBP	3.543.173.000.000	30.260.731.000.000	0,117
IGAR	72.376.683.136	476.244.132.435	0,152
INAI	38.651.704.520	1.276.474.479.288	0,030
INCI	16.554.272.131	286.569.885.837	0,058
INDF	5.097.264.000.000	85.057.001.500.000	0,060
JECC	83.355.370.000	1.757.597.964.000	0,047
JPFA	1.107.810.000.000	9.989.399.513.000.000	0,000
KBLM	43.994.949.645	937.145.107.193	0,047
KDSI	68.965.208.549	1.235.282.374.083	0,056
KLBF	2.453.251.410.604	15.921.124.313.496	0,154
LMSH	12.967.113.850	161.995.798.045	0,080
MLBI	1.322.067.000.000	2.392.558.000.000	0,553
RICY	16.558.562.698	1.331.564.356.674	0,012
ROTI	135.364.021.139	3.739.607.284.065	0,036
SKBM	25.880.464.791	1.312.342.243.525	0,020
SMSM	555.388.000.000	2.349.040.500.000	0,236
SRSN	555.388.000.000	1.508.707.157.500	0,368
STAR	594.726.798	652.446.196.009	0,001
TALF	21.465.836.784	901.457.005.238	0,024
TCID	179.126.382.068	2.273.454.113.766	0,079
TOTO	278.935.804.544	2.703.965.876.882	0,103
TRIS	14.198.889.550	592.334.742.249	0,024
TRST	38.199.681.742	3.311.751.080.148	0,012
TSPC	557.339.581.996	7.010.353.829.230	0,080
ULTJ	711.681.000.000	4.713.070.000.000	0,151
UNIT	181.126.294.572	429.648.901.625	0,422
UNVR	7.004.562.000.000	17.826.054.000.000	0,393
WIIM	40.589.790.851	1.289.673.112.658	0,031

Lampiran 16 Ketas Kerja Perhitungan Profitabilitas Tahun 2018

Profitabilitas 2018			
kode	Laba Bersih	Total Aset	ROA
ADES	52.958.000.000	860.755.000.000	0,062
AKPI	64.226.271.000	2.907.868.162.500	0,022
BATA	67.944.867.000	866.273.728.000	0,078
BUDI	50.467.000.000	3.166.218.000.000	0,016
CINT	13.554.152.161	483.979.938.371	0,028
CPIN	4.551.485.000.000	26.088.724.500.000	0,174
DLTA	338.129.985.000	1.432.179.967.500	0,236
DPNS	9.380.137.352	315.338.093.111	0,030
DVLA	200.651.968.000	1.661.853.943.000	0,121
EKAD	74.045.187.763	493.608.687.554	0,150
GGRM	7.793.068.000.000	37.886.606.000.000	0,205
HMSM	13.538.418.000.000	44.871.741.500.000	0,302
ICBP	4.658.781.000.000	32.993.333.500.000	0,141
IGAR	44.672.438.405	541.610.201.136	0,082
INAI	40.463.141.352	1.307.300.071.608	0,031
INCI	16.675.673.703	347.575.544.143	0,048
INDF	4.961.851.000.000	92.469.336.500.000	0,054
JECC	88.428.879.000	2.004.803.172.500	0,044
JPFA	2.253.201.000.000	11.528.993.774.000.000	0,000
KBLM	40.675.096.628	1.266.778.662.922	0,032
KDSI	76.761.902.211	1.359.854.096.064	0,056
KLBF	2.497.261.964.757	17.381.222.780.852	0,144
LMSH	2.886.727.390	160.595.353.497	0,018
MLBI	1.224.807.000.000	2.699.789.500.000	0,454
RICY	18.480.376.458	1.455.586.501.485	0,013
ROTI	127.171.436.363	4.476.692.045.147	0,028
SKBM	15.954.632.472	1.697.196.723.527	0,009
SMSM	633.550.000.000	2.622.272.000.000	0,242
SRSN	38.735.092.000	669.751.832.500	0,058
STAR	173.591.040	615.330.522.383	0,000
TALF	43.976.734.000	952.919.380.253	0,046
TCID	173.049.442.756	2.403.475.350.616	0,072
TOTO	346.692.796.102	2.861.805.302.773	0,121
TRIS	19.665.074.694	588.991.300.656	0,033
TRST	63.193.899.099	3.808.903.761.568	0,017
TSPC	540.378.145.887	7.652.437.684.674	0,071
ULTJ	701.607.000.000	5.365.883.500.000	0,131
UNIT	173.753.567.090	423.043.136.013	0,411
UNVR	9.109.445.000.000	19.214.691.500.000	0,474
WIIM	51.142.850.919	1.240.643.003.800	0,041

Lampiran 17 Ketas Kerja Perhitungan Kepemilikan Manajerial Tahun 2016

Kepemilikan Manajerial 2016			
kode	Jumlah saham yang dimiliki manajer	Jumlah saham yang beredar	KM
ADES	0	589.896.800	0,000%
AKPI	0	680.000.000	0,000%
BATA	0	1.300.000.000	0,000%
BUDI	0	4.498.997.362	0,000%
CINT	0	1.000.000.000	0,000%
CPIN	352.600	16.398.000.000	0,002%
DLTA	0	800.659.050	0,000%
DPNS	19.560.226	331.129.952	5,907%
DVLA	0	1.120.000.000	0,000%
EKAD	0	698.775.000	0,000%
GGRM	12.946.930	1.924.088.000	0,673%
HMSF	0	116.318.076.900	0,000%
ICBP	0	11.661.908.000	0,000%
IGAR	0	972.204.500	0,000%
INAI	0	316.800.000	0,000%
INCI	60.794.102	181.035.556	33,581%
INDF	1.380.020	8.780.426.500	0,016%
JECC	0	151.200.000	0,000%
JPFA	0	11.390.198.170	0,000%
KBLM	0	1.120.000.000	0,000%
KDSI	0	405.000.000	0,000%
KLBF	0	46.875.122.110	0,000%
LMSH	22.925.000	96.000.000	23,880%
MLBI	0	2.107.000.000	0,000%
RICY	0	641.717.510	0,000%
ROTI	0	5.061.800.000	0,000%
SKBM	30.232.885	936.530.894	3,228%
SMSM	460.477.812	5.758.675.440	7,996%
SRSN	1.327.416.952	6.020.000.000	22,050%
STAR	0	4.800.000.602	0,000%
TALF	0	1.353.435.000	0,000%
TCID	286.004	201.066.667	0,142%
TOTO	0	10.320.000.000	0,000%
TRIS	0	1.045.531.525	0,000%
TRST	200.473.509	2.808.000.000	7,139%

TSPC	2.679.500	4.500.000.000	0,060%
ULTJ	331.828.800	2.888.382.000	11,488%
UNIT	0	75.422.200	0,000%
UNVR	0	7.630.000.000	0,000%
WIIM	521.640.841	2.099.873.760	24,842%



Lampiran 18 Ketas Kerja Perhitungan Kepemilikan Manajerial Tahun 2017

Kepemilikan Manajerial 2017			
kode	Jumlah saham yang dimiliki manajer	Jumlah saham yang beredar	KM
ADES	0	589.896.800	0,000%
AKPI	1.072.621	680.000.000	4,570%
BATA	0	1.300.000.000	0,000%
BUDI	0	4.498.997.362	0,000%
CINT	0	1.000.000.000	0,000%
CPIN	523.600	16.398.000.000	0,003%
DLTA	0	800.659.050	0,000%
DPNS	19.560.226	331.129.952	5,907%
DVLA	0	1.120.000.000	0,000%
EKAD	0	698.775.000	0,000%
GGRM	12.946.930	1.924.088.000	0,673%
HMSP	0	116.318.076.900	0,000%
ICBP	0	11.661.908.000	0,000%
IGAR	0	972.204.500	0,000%
INAI	0	316.800.000	0,000%
INCI	60.794.102	181.035.556	33,581%
INDF	1.380.020	8.780.426.500	0,016%
JECC	0	151.200.000	0,000%
JPFA	0	11.390.198.170	0,000%
KBLM	0	1.120.000.000	0,000%
KDSI	0	405.000.000	0,000%
KLBF	0	46.875.122.110	0,000%
LMSH	19.823.000	96.000.000	20,649%
MLBI	0	2.107.000.000	0,000%
RICY	0	641.717.510	0,000%
ROTI	0	5.061.800.000	0,000%
SKBM	38.087.991	936.530.894	2,207%
SMSM	460.477.812	5.758.675.440	7,996%
SRSN	3.447.068.997	6.020.000.000	57,260%
STAR	0	4.800.000.602	0,000%
TALF	0	1.353.435.000	0,000%
TCID	286.004	201.066.667	0,142%

TOTO	0	10.320.000.000	0,000%
TRIS	7.325.000	1.045.531.525	0,699%
TRST	176.023.159	2.808.000.000	6,269%
TSPC	2.029.000	4.500.000.000	0,045%
ULTJ	3.910.143.100	2.888.382.000	33,844%
UNIT	0	75.422.200	0,000%
UNVR	0	7.630.000.000	0,000%
WIIM	798.148.726	2.099.873.760	38,009%



Lampiran 19 Ketas Kerja Perhitungan Kepemilikan Manajerial Tahun 2018

Kepemilikan Manajerial 2018			
kode	Jumlah saham yang dimiliki manajer	Jumlah saham yang beredar	KM
ADES	0	589.896.800	0,000%
AKPI	31.072.621	680.000.000	4,570%
BATA	0	1.300.000.000	0,000%
BUDI	0	4.498.997.362	0,000%
CINT	0	1.000.000.000	0,000%
CPIN	59.500	16.398.000.000	0,000%
DLTA	0	800.659.050	0,000%
DPNS	19.560.226	331.129.952	5,907%
DVLA	0	1.120.000.000	0,000%
EKAD	0	698.775.000	0,000%
GGRM	12.946.930	1.924.088.000	0,673%
HMSP	0	116.318.076.900	0,000%
ICBP	0	11.661.908.000	0,000%
IGAR	0	972.204.500	0,000%
INAI	0	316.800.000	0,000%
INCI	65.925.926	181.035.556	33,615%
INDF	1.461.020	8.780.426.500	0,017%
JECC	0	151.200.000	0,000%
JPFA	0	11.390.198.170	0,000%
KBLM	0	1.120.000.000	0,000%
KDSI	0	405.000.000	0,000%
KLBF	0	46.875.122.110	0,000%
LMSH	19.823.000	96.000.000	20,649%
MLBI	0	2.107.000.000	0,000%
RICY	0	641.717.510	0,000%
ROTI	0	5.061.800.000	0,000%
SKBM	38.304.991	936.530.894	2,219%
SMSM	459.823.552	5.758.675.440	7,985%
SRSN	3.116.990.997	6.020.000.000	51,777%
STAR	0	4.800.000.602	0,000%
TALF	0	1.353.435.000	0,000%
TCID	253.004	201.066.667	0,126%
TOTO	0	10.320.000.000	0,000%

TRIS	7.325.000	1.045.531.525	0,699%
TRST	176.023.159	2.808.000.000	6,269%
TSPC	2.029.000	4.500.000.000	0,045%
ULTJ	3.986.948.900	2.888.382.000	34,508%
UNIT	0	75.422.200	0,000%
UNVR	0	7.630.000.000	0,000%
WIIM	798.148.726	2.099.873.760	38,009%



Lampiran 20 Kertas Kerja

Kode	Tahun	Manajemen Laba (Y)	ASIMETRI INFORMASI (X1)	LEVERAGE (X2)	PROFITABILITAS (X3)	KEPEMILIKAN MANAJERIAL (X4)
ADES	2016	0,000921	27,345309	0,499155	0,078765	0,000000
AKPI	2016	0,000001	24,324324	0,571837	0,019056	0,000000
BATA	2016	-0,000006	15,542522	0,307661	0,052790	0,000000
BUDI	2016	-0,003089	32,571429	0,602640	0,012464	0,000000
CINT	2016	-0,000233	4,615385	0,182570	0,052725	0,000000
CPIN	2016	-0,000461	20,213577	0,415072	0,090597	0,000022
DLTA	2016	0,000003	15,011547	0,154803	0,227635	0,000000
DPNS	2016	-0,000268	21,875000	0,110982	0,035083	0,059071
DVLA	2016	0,001192	21,621622	0,295022	0,104609	0,000000
EKAD	2016	0,000660	28,491620	0,157299	0,166061	0,000000
GGRM	2016	0,000181	19,463602	0,371514	0,105533	0,006729
HMSP	2016	0,000484	11,497825	0,196039	0,316999	0,000000
ICBP	2016	0,000445	40,957967	0,359876	0,130946	0,000000
IGAR	2016	0,000671	59,803922	0,149538	0,168340	0,000000
INAI	2016	0,001510	31,979695	0,807311	0,026639	0,000000
INCI	2016	0,002638	7,947020	0,098477	0,045518	0,335813
INDF	2016	0,000086	28,000000	0,463900	0,060537	0,000157
JECC	2016	0,000999	37,254902	0,703670	0,089910	0,000000
JPFA	2016	0,000015	55,818540	0,513119	0,119285	0,000000
KBLM	2016	-0,002104	70,603675	0,498264	0,030677	0,000000
KDSI	2016	0,000656	38,053097	0,632501	0,040638	0,000000
KLBF	2016	0,000444	18,433931	0,166233	0,161863	0,000000
LMSH	2016	-0,000251	25,506073	0,279508	0,042162	0,238802
MLBI	2016	0,000836	28,867235	0,639285	0,448882	0,000000
RICY	2016	0,000688	7,692308	0,679907	0,011286	0,000000
ROTI	2016	0,000258	20,408163	0,505846	0,099459	0,000000
SKBM	2016	0,001836	32,450331	0,632220	0,025531	0,032282
SMSM	2016	0,001272	9,228712	0,299230	0,224451	0,079962
SRSN	2016	0,000043	1,960784	0,439373	0,017125	0,220501
STAR	2016	-0,000249	10,714286	0,290010	0,000652	0,000000
TALF	2016	0,000866	7,692308	0,147195	0,045806	0,000000
TCID	2016	-0,001152	18,604651	0,183947	0,075956	0,001422
TOTO	2016	-0,000514	87,123790	0,409681	0,067144	0,000000
TRIS	2016	0,000217	13,879004	0,458142	0,041418	0,000000
TRST	2016	-0,000126	24,087591	0,412764	0,010167	0,071394

TSPC	2016	0,000099	17,097171	0,296172	0,084766	0,000595
ULTJ	2016	0,000089	14,391144	0,176912	0,182493	0,114884
UNIT	2016	-0,000082	41,176471	0,436326	0,001927	0,000000
UNVR	2016	0,000068	15,042118	0,719077	0,393567	0,000000
WIIM	2016	0,000011	22,751323	0,267828	0,078841	0,248415
ADES	2017	-0,000363	18,604651	0,496557	0,047573	0,000000
AKPI	2017	0,000666	28,571429	0,589625	0,004974	0,045695
BATA	2017	-0,000027	24,637681	0,322993	0,064627	0,000000
BUDI	2017	0,000822	19,170984	0,593564	0,015564	0,000000
CINT	2017	-0,000452	12,418301	0,197878	0,067697	0,000000
CPIN	2017	-0,000008	16,744914	0,359615	0,102586	0,000032
DLTA	2017	-0,000044	12,765957	0,146324	0,220411	0,000000
DPNS	2017	0,000414	17,486339	0,131789	0,019726	0,059071
DVLA	2017	0,000109	15,601023	0,319697	0,102293	0,000000
EKAD	2017	0,000299	18,439716	0,168117	0,101643	0,000000
GGRM	2017	0,000049	16,510254	0,368069	0,119578	0,006729
HMSP	2017	0,000143	17,589176	0,209269	0,295870	0,000000
ICBP	2017	0,000114	7,267442	0,357222	0,117088	0,000000
IGAR	2017	0,000092	16,331096	0,138543	0,151974	0,000000
INAI	2017	-0,000019	43,829787	0,771480	0,030280	0,000000
INCI	2017	0,001812	18,205805	0,116557	0,057767	0,335813
INDF	2017	0,000113	10,599078	0,467169	0,059928	0,000157
JECC	2017	0,006937	42,857143	0,716097	0,047426	0,000000
JPFA	2017	0,000376	30,434783	0,535507	0,000111	0,000000
KBLM	2017	0,003299	43,859649	0,359270	0,046946	0,000000
KDSI	2017	0,000932	30,151844	0,634463	0,055830	0,000000
KLBF	2017	0,000354	10,077519	0,163828	0,154088	0,000000
LMSH	2017	-0,000231	33,568905	0,195711	0,080046	0,206490
MLBI	2017	0,002735	13,636364	0,575748	0,552575	0,000000
RICY	2017	0,000118	4,000000	0,686953	0,012435	0,000000
ROTI	2017	0,000193	20,898100	0,381498	0,036197	0,000000
SKBM	2017	0,000932	29,533679	0,369550	0,019721	0,022067
SMSM	2017	0,000380	23,853211	0,251769	0,236432	0,079962
SRSN	2017	0,000043	8,256881	0,251769	0,368122	0,572603
STAR	2017	-0,000110	42,196532	0,202410	0,000912	0,000000
TALF	2017	0,000966	55,172414	0,168334	0,023812	0,000000
TCID	2017	0,000746	20,370370	0,213176	0,078790	0,001422
TOTO	2017	0,000471	12,415350	0,400744	0,103158	0,000000
TRIS	2017	-0,001186	15,753425	0,346326	0,023971	0,006992
TRST	2017	0,000143	17,647059	0,407253	0,011535	0,062686

TSPC	2017	0,000545	11,702128	0,316466	0,079502	0,000451
ULTJ	2017	0,000219	18,081181	0,188586	0,151002	0,338437
UNIT	2017	0,000173	46,166395	0,424796	0,421568	0,000000
UNVR	2017	0,001332	18,121868	0,726369	0,392940	0,000000
WIIM	2017	-0,000096	31,782946	0,202022	0,031473	0,380094
ADES	2018	-0,000231	10,886076	0,453162	0,061525	0,000000
AKPI	2018	0,000843	16,746411	0,598153	0,022087	0,045695
BATA	2018	-0,000025	13,191489	0,273761	0,078433	0,000000
BUDI	2018	0,001341	32,608696	0,638523	0,015939	0,000000
CINT	2018	0,000210	13,043478	0,209009	0,028006	0,000000
CPIN	2018	0,000477	39,009139	0,298568	0,174462	0,000004
DLTA	2018	0,000182	14,176974	0,157106	0,236095	0,000000
DPNS	2018	0,000062	16,574586	0,138046	0,029746	0,059071
DVLA	2018	0,001369	6,832298	0,286756	0,120740	0,000000
EKAD	2018	0,001993	22,012579	0,150814	0,150008	0,000000
GGRM	2018	-0,001658	13,292903	0,346815	0,205695	0,006729
HMSP	2018	-0,000046	26,423690	0,241279	0,301714	0,000000
ICBP	2018	0,000177	15,620828	0,339278	0,141204	0,000000
IGAR	2018	0,000734	10,256410	0,153076	0,082481	0,000000
INAI	2018	-0,000748	28,000000	0,783046	0,030952	0,000000
INCI	2018	0,000791	30,434783	0,182466	0,047977	0,336149
INDF	2018	0,000094	19,266055	0,482930	0,053659	0,000166
JECC	2018	0,000743	18,965517	0,707324	0,044109	0,000000
JPFA	2018	0,000168	30,481283	0,556611	0,000195	0,000000
KBLM	2018	0,001191	32,441472	0,367300	0,032109	0,000000
KDSI	2018	-0,000743	39,701493	0,601003	0,056449	0,000000
KLBF	2018	0,000502	21,428571	0,157146	0,143676	0,000000
LMSH	2018	0,000352	28,057554	0,170815	0,017975	0,206490
MLBI	2018	0,000291	13,924051	0,595939	0,453668	0,000000
RICY	2018	-0,000005	4,907975	0,711023	0,012696	0,000000
ROTI	2018	0,000425	18,468468	0,336134	0,028407	0,000000
SKBM	2018	0,000613	38,376384	0,412557	0,009401	0,022193
SMSM	2018	0,001526	16,279070	0,232374	0,241603	0,079849
SRSN	2018	0,001109	28,915663	0,304304	0,057835	0,517773
STAR	2018	0,000293	21,787709	0,202289	0,000282	0,000000
TALF	2018	0,000520	26,843658	0,178973	0,046149	0,000000
TCID	2018	-0,000105	11,504425	0,193314	0,072000	0,001258
TOTO	2018	-0,000708	22,123894	0,334002	0,121145	0,000000
TRIS	2018	0,000449	20,754717	0,437256	0,033388	0,006992
TRST	2018	0,000500	8,860759	0,477845	0,016591	0,062686

TSPC	2018	0,000176	17,103236	0,309674	0,070615	0,000451
ULTJ	2018	0,000110	64,236378	0,140557	0,130753	0,345085
UNIT	2018	0,000182	31,147541	0,413993	0,410723	0,000000
UNVR	2018	0,000161	19,793814	0,611835	0,474087	0,000000
WIIM	2018	0,000069	38,426966	0,199381	0,041223	0,380094



Lampiran 21 Tabel Durbin Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758
91	1.6366	1.6810	1.6143	1.7040	1.5915	1.7275	1.5685	1.7516	1.5452	1.7763
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864
114	1.6768	1.7122	1.6590	1.7303	1.6410	1.7488	1.6227	1.7677	1.6042	1.7869
115	1.6783	1.7133	1.6606	1.7313	1.6427	1.7496	1.6246	1.7683	1.6063	1.7874
116	1.6797	1.7145	1.6622	1.7323	1.6445	1.7504	1.6265	1.7690	1.6084	1.7878
117	1.6812	1.7156	1.6638	1.7332	1.6462	1.7512	1.6284	1.7696	1.6105	1.7883
118	1.6826	1.7167	1.6653	1.7342	1.6479	1.7520	1.6303	1.7702	1.6125	1.7887
119	1.6839	1.7178	1.6669	1.7352	1.6496	1.7528	1.6321	1.7709	1.6145	1.7892
120	1.6853	1.7189	1.6684	1.7361	1.6513	1.7536	1.6339	1.7715	1.6164	1.7896

Lampiran 22 Tabel Prosentase Distribusi T

Tabel Titik Prosentase Distribusi t

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30564
2	0.81650	1.88562	2.91989	4.30265	6.96456	9.92464	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17315
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94316	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89456	2.36462	2.99795	3.49846	4.78529
8	0.70639	1.39662	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24964	4.29661
10	0.69961	1.37216	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79586	2.20089	2.71806	3.10581	4.02470
12	0.69546	1.35622	1.78229	2.17681	2.68100	3.05454	3.92963
13	0.69363	1.35017	1.77093	2.16037	2.65031	3.01226	3.85196
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97664	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60246	2.94671	3.73263
16	0.69013	1.33676	1.74566	2.11991	2.58349	2.92076	3.68615
17	0.68920	1.33336	1.73961	2.10962	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55236	2.87844	3.61046
19	0.68762	1.32773	1.72913	2.09302	2.53946	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52796	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50489
23	0.68531	1.31946	1.71387	2.06866	2.49957	2.80734	3.48486
24	0.68485	1.31784	1.71086	2.06390	2.49216	2.79694	3.46676
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77066	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38516
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44866	2.73846	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73326	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72361	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71946	3.33262
37	0.68116	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68486	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30306	1.68385	2.02106	2.42326	2.70446	3.30686

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
41	0.68052	1.30254	1.65265	2.01954	2.42080	2.70116	3.30127
42	0.68035	1.30204	1.65195	2.01806	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.65107	2.01669	2.41625	2.69510	3.29069
44	0.68011	1.30109	1.65023	2.01537	2.41413	2.69226	3.28607
45	0.67996	1.30065	1.64943	2.01410	2.41212	2.68959	3.28146
46	0.67986	1.30023	1.64866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.64793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.64722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.64655	2.00956	2.40489	2.67995	3.26506
50	0.67943	1.29871	1.64591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.64528	2.00758	2.40172	2.67572	3.25788
52	0.67924	1.29805	1.64469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.64412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.64356	2.00486	2.39741	2.66996	3.24815
55	0.67896	1.29713	1.64303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.64252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.64203	2.00247	2.39357	2.66487	3.23946
58	0.67874	1.29632	1.64155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.64109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.64065	2.00030	2.39012	2.66026	3.23171
61	0.67853	1.29558	1.64022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.63980	1.99897	2.38801	2.65746	3.22696
63	0.67840	1.29513	1.63940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.63901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.63864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.63827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.63792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.63757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.63724	1.99495	2.38161	2.64896	3.21260
70	0.67801	1.29376	1.63691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.63660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.63629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.63600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.63571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.63543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.63515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.63488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.63462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.63437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.63412	1.99006	2.37387	2.63869	3.19526

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
81	0.67753	1.29209	1.66385	1.95989	2.37327	2.63790	3.19392
82	0.67749	1.29196	1.66365	1.95932	2.37269	2.63712	3.19262
83	0.67746	1.29183	1.66342	1.95896	2.37212	2.63637	3.19135
84	0.67742	1.29171	1.66320	1.95861	2.37156	2.63563	3.19011
85	0.67739	1.29159	1.66296	1.95827	2.37102	2.63491	3.18890
86	0.67735	1.29147	1.66277	1.95793	2.37049	2.63421	3.18772
87	0.67732	1.29136	1.66256	1.95761	2.36996	2.63353	3.18657
88	0.67729	1.29125	1.66235	1.95729	2.36947	2.63286	3.18544
89	0.67726	1.29114	1.66216	1.95696	2.36896	2.63220	3.18434
90	0.67723	1.29103	1.66196	1.95667	2.36850	2.63157	3.18327
91	0.67720	1.29092	1.66177	1.95636	2.36803	2.63094	3.18222
92	0.67717	1.29082	1.66159	1.95609	2.36757	2.63033	3.18119
93	0.67714	1.29072	1.66140	1.95580	2.36712	2.62973	3.18019
94	0.67711	1.29062	1.66123	1.95552	2.36667	2.62915	3.17921
95	0.67708	1.29053	1.66105	1.95525	2.36624	2.62856	3.17825
96	0.67705	1.29043	1.66086	1.95496	2.36582	2.62802	3.17731
97	0.67703	1.29034	1.66071	1.95472	2.36541	2.62747	3.17639
98	0.67700	1.29025	1.66055	1.95447	2.36500	2.62693	3.17549
99	0.67698	1.29016	1.66039	1.95422	2.36461	2.62641	3.17460
100	0.67695	1.29007	1.66023	1.95397	2.36422	2.62589	3.17374
101	0.67693	1.28999	1.66006	1.95373	2.36384	2.62539	3.17289
102	0.67690	1.28991	1.65993	1.95350	2.36346	2.62489	3.17206
103	0.67688	1.28982	1.65976	1.95326	2.36310	2.62441	3.17125
104	0.67686	1.28974	1.65964	1.95304	2.36274	2.62393	3.17045
105	0.67683	1.28967	1.65950	1.95282	2.36239	2.62347	3.16967
106	0.67681	1.28959	1.65936	1.95260	2.36204	2.62301	3.16890
107	0.67679	1.28951	1.65922	1.95236	2.36170	2.62256	3.16815
108	0.67677	1.28944	1.65909	1.95217	2.36137	2.62212	3.16741
109	0.67675	1.28937	1.65895	1.95197	2.36105	2.62169	3.16669
110	0.67673	1.28930	1.65882	1.95177	2.36073	2.62126	3.16596
111	0.67671	1.28922	1.65870	1.95157	2.36041	2.62085	3.16526
112	0.67669	1.28916	1.65857	1.95137	2.36010	2.62044	3.16460
113	0.67667	1.28909	1.65845	1.95116	2.35980	2.62004	3.16392
114	0.67665	1.28902	1.65833	1.95099	2.35950	2.61964	3.16326
115	0.67663	1.28896	1.65821	1.95081	2.35921	2.61926	3.16262
116	0.67661	1.28889	1.65810	1.95063	2.35892	2.61888	3.16196
117	0.67659	1.28883	1.65796	1.95045	2.35864	2.61850	3.16135
118	0.67657	1.28877	1.65787	1.95027	2.35837	2.61814	3.16074
119	0.67656	1.28871	1.65776	1.95010	2.35809	2.61776	3.16013
120	0.67654	1.28865	1.65765	1.94993	2.35782	2.61742	3.15954

Lampiran 23 Tabel Distribusi F

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.86	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.48	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.46	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.06	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.88	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
91	3.95	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.90	1.86	1.83	1.80	1.78
92	3.94	3.10	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.94	1.89	1.86	1.83	1.80	1.78
93	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.78
94	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.83	1.80	1.77
95	3.94	3.09	2.70	2.47	2.31	2.20	2.11	2.04	1.98	1.93	1.89	1.86	1.82	1.80	1.77
96	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
97	3.94	3.09	2.70	2.47	2.31	2.19	2.11	2.04	1.98	1.93	1.89	1.85	1.82	1.80	1.77
98	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
99	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.98	1.93	1.89	1.85	1.82	1.79	1.77
100	3.94	3.09	2.70	2.46	2.31	2.19	2.10	2.03	1.97	1.93	1.89	1.85	1.82	1.79	1.77
101	3.94	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.93	1.88	1.85	1.82	1.79	1.77
102	3.93	3.09	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.77
103	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
104	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.82	1.79	1.76
105	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.85	1.81	1.79	1.76
106	3.93	3.08	2.69	2.46	2.30	2.19	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
107	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.79	1.76
108	3.93	3.08	2.69	2.46	2.30	2.18	2.10	2.03	1.97	1.92	1.88	1.84	1.81	1.78	1.76
109	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
110	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
111	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.97	1.92	1.88	1.84	1.81	1.78	1.76
112	3.93	3.08	2.69	2.45	2.30	2.18	2.09	2.02	1.96	1.92	1.88	1.84	1.81	1.78	1.76
113	3.93	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.92	1.87	1.84	1.81	1.78	1.76
114	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
115	3.92	3.08	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
116	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.81	1.78	1.75
117	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
118	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.84	1.80	1.78	1.75
119	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
120	3.92	3.07	2.68	2.45	2.29	2.18	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.78	1.75
121	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
122	3.92	3.07	2.68	2.45	2.29	2.17	2.09	2.02	1.96	1.91	1.87	1.83	1.80	1.77	1.75
123	3.92	3.07	2.68	2.45	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
124	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
125	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.96	1.91	1.87	1.83	1.80	1.77	1.75
126	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.87	1.83	1.80	1.77	1.75
127	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
128	3.92	3.07	2.68	2.44	2.29	2.17	2.08	2.01	1.95	1.91	1.86	1.83	1.80	1.77	1.75
129	3.91	3.07	2.67	2.44	2.28	2.17	2.08	2.01	1.95	1.90	1.86	1.83	1.80	1.77	1.74