

## LAMPIRAN-LAMPIRAN

### LAMPIRAN 1

#### Kriteria Perusahaan yang Menjadi Sampel Perusahaan

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
ABBA	√			
ABMM		√		
ACES				
ACST				
ADHI				
AIMS				√
AKRA				
AMRT				
APEX		√		
APLN				
APOL	√			
ASRI				
ASSA				
ATIC				
BALI				
BAPA	√			
BAYU	√			
BBRM		√		√
BCIP				
BEST				
BHIT				
BIKA			√	
BIPP				√
BIRD				√
BKDP	√			
BKSL				
BLTA		√		
BLTZ				√
BMSR				√
BMTR				
BNBR				√

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
BOGA	√			
BRMS		√		
BSDE				
BTEK				√
BTEL				√
BUKK				
BULL		√		
BUVA				√
CANI		√		
CARS				
CASS				
CENT				√
CLPI				
CMNP				√
CMPP	√			
CNKO				√
COWL				√
CSAP				
CSIS				√
CTRA				
DART				
DAYA				√
DEFI	√			
DGIK				√
DILD				
DMAS				
DNET				
DPUM				
DSSA		√		
DUTI				
DWGL				√
DYAN				√
ECII				√
ELTY				√
EMDE				
EMTK				√

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
EPMT				
ERAA				
EXCL				√
FAST				
FISH		√		
FMII				
FORU	√			
FORZ				
FREN				√
GAMA				
GEMA				
GIAA		√		
GLOB				√
GMCW				√
GMTD				
GOLD				√
GPRA				
GWSA				
HADE				√
HERO				√
HEXA	√			
HITS	√			
HOME				√
HOTL				√
IATA		√		
IBST				
ICON				
IDPR			√	
INDX				√
INDY		√		
INPP				√
INTA				√
INTD				
IPCM				
ISAT				√
ITMA				√

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
ITTG				√
JGLE				√
JIHD			√	
JKON				
JRPT				
JSMR				
JSPT				
JTPE				
KARW	√			
KBLV				√
KIJA				
KIOS				√
KOBX		√		
KOIN				√
KONI				√
KOPI				√
KPIG				
LAND			√	
LAPD				√
LCGP				√
LEAD		√		
LINK				
LMAS			√	
LNRA				√
LPCK				
LPKR				
LPLI				√
LPPF				
LTLS				
MABA		√		
MAMI				
MAPB				√
MAPI				
MARI				
MBSS		√		
MCAS				

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
MDIA				√
MDLN				
MDRN				√
META				
MFIN				
MICE				
MIDI				
MIKA				
MINA			√	
MIRA				√
MKNT				√
MKPI				
MLPL				√
MLPT				
MMLP				
MNCN				
MPMX				
MPOW				
MPPA				√
MSKY	√			
MTDL				
MTLA				
MTRA				√
MTSM				√
MYRX			√	
NASA				√
NELY				
NIRO	√			
NRCA				√
OASA				√
OKAS		√		
MORE				√
PBSA				
PDES				
PGAS		√		
PGLI				√

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
PJAA				
PLAS				√
PLIN				
PNSE				√
POOL				√
PORT				√
POWR		√		
PPRE				
PPRO				
PRDA				
PSII		√		
PSKT				√
PTIS		√		
PTPP				
PTSP				
PUDP				
PWON				
RAJA		√		
RALS				
RANC				
RBMS	√			
RDTX				
RIGS		√		
RIMO			√	
RODA			√	
SAFE				√
SAME	√			
SCBD	√			
SCMA				
SDMU				√
SDPC				
SHID				
SHIP		√		
SILO				
SKYB				√
SMDM				

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
SMDR		√		
SMRA				
SOCI		√		
SONA				√
SQMI		√		
SRAJ				√
SRTG				√
SSIA				
SUGI		√		
SUPR				√
TAMU		√		
TARA				√
TAXI				√
TBIG				
TELE				
TGKA				
TGRA				
TIRA				√
TLKM				
TMAS				
TMPO				√
TOPS				
TOTL				
TOWR				√
TPMA		√		
TRAM				√
TRIL				√
TURI				
UNTR				
VIVA				√
WAPO				√
WEGE	√			
WEHA				√
WICO				√
WIKA				
WINS		√		

KODE	Annual Report/laporan Keuangan yang tidak lengkap	Mata Uang Selain Rupiah	Tidak memiliki Variabel KI	Mengalami Kerugian
WSKT				
ZBRA	√			





## LAMPIRAN 2

### Daftar Sampel Perusahaan Jasa

No.	KODE	Nama Perusahaan
1	ACES	Ace Hardware Indonesia Tbk.
2	ADHI	Adhi Karya (Persero) Tbk.
3	AKRA	AKR Corporindo Tbk.
4	AMRT	Sumber Alfaria Trijaya Tbk.
5	APLN	Agung Podomoro Land Tbk.
6	ASGR	Astra Graphia Tbk.
7	ASRI	Alam Sutera Realty Tbk.
8	ASSA	Adi Sarana Armada Tbk.
9	ATIC	Anabatic Technologies Tbk.
10	BALI	Bali Towerindo Sentra Tbk.
11	BAYU	Bayu Buana Tbk.
12	BCIP	Bumi Citra Permai Tbk.
13	BEST	Bekasi Fajar Industrial Estate Tbk.
14	BHIT	MNC Investama Tbk.
15	BIRD	Blue Bird Tbk.
16	BKSL	Sentul City Tbk.
17	BMTR	Global Mediacom Tbk.
18	BOGA	Bintang Oto Global Tbk.
19	BSDE	Bumi Serpong Damai Tbk.
20	BUKK	Bukaka Teknik Utama Tbk.
21	CARS	Industri dan Perdagangan Bintraco Dharma Tbk.
22	CASS	Cardig Aero Services Tbk.
23	CLPI	Colopak Indonesia Tbk.
24	CMNP	Citra Marga Nusaphala Perseda Tbk.
25	CSAP	Catur Sentosa Adiprana Tbk.
26	CTRA	Ciputra Development Tbk.
27	DART	Duta Anggada Realty Tbk.
28	DILD	Intiland Development Tbk.
29	DMAS	Puradelta Lestari Tbk.
30	DNET	Indoritel Makmur Internasional Tbk.
31	DPUM	Dua Putra Utama Makmur Tbk.
32	DUTI	Duta Pertiwi Tbk.
33	EMDE	Megapolitan Development Tbk.
34	EPMT	Enseval Putra Megatrading Tbk.
35	ERAA	Erajaya Swasembada Tbk.
36	FAST	Fast Food Indonesia Tbk.
37	FMII	Fortune Mate Indonesia Tbk.

<b>No.</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
38	FORZ	Forza Land Indonesia Tbk.
39	GAMA	Aksara Global Development Tbk.
40	GEMA	Gema Grahasarana Tbk.
41	GMTD	Gowa Makassar Tourism Development Tbk.
42	GPRA	Perdana Gapura Prima Tbk.
43	GWSA	Greenwood Sejahtera Tbk.
44	IBST	Inti Bangun Sejahtera Tbk.
45	ICON	Island Concepts Indonesia Tbk.
46	INTD	Inter-Delta Tbk.
47	IPCM	Jasa Armada Indonesia Tbk.
48	JKON	Jaya Kontruksi Manggala Pratama Tbk.
49	JRPT	Jaya Real Property Tbk.
50	JSMR	Jasa Marga Tbk.
51	JSPT	Jakarta Setiabudi Internasional Tbk.
52	JTPE	Jasuindo Tiga Perkasa Tbk.
53	KIJA	Kawasan Industri Jababeka Tbk.
54	KPIG	MNC Land Tbk.
55	LINK	Link Net Tbk.
56	LPCK	Lippo Cikarang Tbk.
57	LPKR	Lippo Karawaci Tbk.
58	LPPF	Matahari Departement Store Tbk.
59	LTLS	Lautan Luas Tbk.
60	MAMI	Mas Murni Indonesia Tbk.
61	MAPI	Mitra Adiperkasa Tbk.
62	MARI	Mahaka Radio Integra Tbk.
63	MCAS	M Cash Integrasi Tbk.
64	MDLN	Modernland Reality Tbk.
65	META	Nusantara Infrastructure Tbk.
66	MFIN	Mandala Multifinance Tbk.
67	MICE	Multi Indocitra Tbk.
68	MIDI	Midi Utama Indonesia Tbk.
69	MIKA	Mitra Keluarga Karyasehat Tbk.
70	MKPI	Metropolitan Kentjana Tbk.
71	MLPT	Multipolar Technology Tbk.
72	MMLP	Mega Manunggal Property Tbk.
73	MNCN	Media Nusantara Citra Tbk.
74	MPMX	Mitra Pinasthika Mustika Tbk.
75	MPOW	Megapower Makmur Tbk.
76	MTDL	Metrodata Electronic Tbk.
77	MTLA	Metropolitan Land Tbk.

<b>No.</b>	<b>KODE</b>	<b>Nama Perusahaan</b>
78	NELY	Pelayaran Nelly Dwi pitri Tbk.
79	NRCA	Nusa Raya Cipta Tbk.
80	PBSA	Paramita Bangun Sarana Tbk.
81	PDES	Destinasi Tirta Nusantara Tbk.
82	PJAA	Pembangunan Jaya Ancol Tbk.
83	PLIN	Plaza Indonesian Realty Tbk.
84	PPRE	PP Presisi Tbk.
85	PPRO	PP Properti Tbk.
86	PRDA	Prodia Widyahusada Tbk.
87	PTPP	Pembangunan Perumahan (Persero) Tbk.
88	PTSP	Pioneerindo Gourmet International Tbk.
89	PUDP	Pudjadi Prestiga Tbk.
90	PWON	Pakuwon Jati Tbk.
91	RALS	Ramayana Lestari Sentosa Tbk.
92	RANC	Supra Boga Lestari Tbk.
93	RDTX	Roda Vivatex Tbk.
94	SCMA	Surya Citra Media Tbk.
95	SDPC	Millennium Pharmacon International Tbk.
96	SHID	Hotel Sahid Jaya Tbk.
97	SILO	Siloam International Hospital Tbk.
98	SMDM	Suryamas Dutamakmur Tbk.
99	SMRA	Summarecon Agung Tbk.
100	SSIA	Surya Semesta Internusa Tbk.
101	TBIG	Tower Bersama Infrastructure Tbk.
102	TELE	Tiphone Mobile Indonesia Tbk.
103	TGKA	Tigaraksa Satria Tbk.
104	TGRA	Terragra Asia Energy Tbk.
105	TLKM	Telemunikasi Indonesia (Persero) Tbk.
106	TMAS	Temas Tbk.
107	TOPS	Totalindo Eka Perseda Tbk.
108	TOTL	Total Bngun Perseda Tbk.
109	TURI	Tunas Ridean Tbk.
110	UNTR	United Tractors Tbk.
111	WIKA	Wijaya Karya Tbk.
112	WSKT	Waskita Karya (Persero) Tbk.

### LAMPIRAN 3

#### Hasil Perhitungan CETR, KI, ROA, DER, SIZE, dan AGE

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
ACES	2018	0.337	0.600	0.183	0.256	29.303	23
ADHI	2018	0.798	0.510	0.021	3.792	31.036	58
AKRA	2018	1.384	0.590	0.080	1.009	30.624	41
AMRT	2018	0.229	0.525	0.030	2.684	30.730	29
APLN	2018	0.156	0.760	0.007	1.423	31.018	14
ASGR	2018	0.294	0.769	0.119	0.530	28.451	43
ASRI	2018	0.150	0.465	0.046	1.187	30.671	25
ASSA	2018	0.174	0.443	0.035	2.569	29.033	19
ATIC	2018	0.628	0.723	0.017	3.489	29.008	17
BALI	2018	0.315	0.695	0.015	1.029	28.866	12
BAYU	2018	0.218	0.631	0.050	0.788	27.409	46
BCIP	2018	0.154	0.229	0.059	1.071	27.468	18
BEST	2018	0.057	0.581	0.067	0.508	29.470	29
BHIT	2018	0.511	0.612	0.017	1.303	31.664	29
BIRD	2018	0.165	0.352	0.066	0.321	29.571	17
BKSL	2018	0.122	0.426	0.023	0.530	30.419	25
BMTR	2018	0.393	0.542	0.047	1.025	30.997	37
BOGA	2018	0.387	0.380	0.020	0.369	27.072	16
BSDE	2018	0.146	0.600	0.033	0.720	31.584	34
BUKK	2018	0.148	0.426	0.127	1.244	29.116	40
CARS	2018	0.314	0.794	0.029	3.837	29.845	49
CASS	2018	0.382	0.850	0.098	1.405	28.330	34
CLPI	2018	0.751	0.584	0.045	0.564	27.287	30
CMNP	2018	0.191	0.548	0.056	0.916	30.204	31
CSAP	2018	0.719	0.835	0.015	1.981	29.386	35
CTRA	2018	0.196	0.470	0.038	1.060	31.166	37
DART	2018	5.934	0.449	0.002	0.931	29.563	35
DILD	2018	0.888	0.311	0.014	1.182	30.285	35
DMAS	2018	0.081	0.823	0.066	0.043	29.646	25
DNET	2018	0.010	0.672	0.019	0.607	30.307	23
DPUM	2018	0.405	0.505	0.004	0.498	28.376	6
DUTI	2018	0.085	0.886	0.089	0.343	30.168	46
EMDE	2018	1.767	0.737	0.008	1.606	28.371	42
EPMT	2018	0.225	0.918	0.078	0.438	29.750	45
ERAA	2018	0.472	0.545	0.070	1.628	30.171	22
FAST	2018	0.225	0.797	0.071	0.941	28.726	40
FMII	2018	0.178	0.467	0.006	0.393	27.570	51

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
FORZ	2018	1.385	0.454	0.003	1.516	27.286	6
GAMA	2018	0.947	0.592	0.001	0.248	27.948	15
GEMA	2018	1.082	0.747	0.022	1.316	27.618	34
GMTD	2018	0.083	0.650	0.049	0.640	27.856	27
GPRA	2018	0.325	0.781	0.033	0.420	28.060	31
GWSA	2018	0.011	0.795	0.028	0.087	29.645	28
IBST	2018	0.093	0.704	0.019	0.480	29.676	12
ICON	2018	0.028	0.318	0.078	0.933	26.705	17
INTD	2018	0.566	0.576	0.033	0.345	24.678	42
IPCM	2018	0.317	0.870	0.063	0.113	27.779	5
JKON	2018	0.201	0.609	0.056	0.860	29.201	36
JRPT	2018	0.130	0.774	0.100	0.575	29.986	39
JSMR	2018	0.413	0.732	0.025	3.080	32.043	40
JSPT	2018	0.064	0.831	0.092	0.560	29.250	43
JTPE	2018	0.243	0.657	0.111	0.679	27.715	28
KIJA	2018	0.980	0.093	0.006	0.947	30.098	29
KPIG	2018	0.056	0.433	0.038	0.354	30.494	28
LINK	2018	0.334	0.687	0.131	0.268	29.427	10
LPCK	2018	0.045	0.539	0.259	0.246	29.782	21
LPKR	2018	0.242	0.607	0.035	0.955	31.539	28
LPPF	2018	0.315	0.175	0.218	1.774	29.248	60
LTLS	2018	0.109	0.543	0.037	1.973	29.474	67
MAMI	2018	0.217	0.179	0.006	0.533	27.634	48
MAPI	2018	0.473	0.520	0.064	1.084	30.167	23
MARI	2018	0.323	0.556	0.097	0.518	26.548	12
MCAS	2018	0.022	0.572	0.177	0.366	27.994	8
MDLN	2018	1.439	0.379	0.002	1.230	30.354	35
META	2018	0.170	0.842	0.050	0.445	29.091	23
MFMI	2018	0.173	0.925	0.097	0.231	26.336	26
MICE	2018	0.869	0.448	0.036	0.457	27.557	28
MIDI	2018	0.215	0.867	0.032	3.589	29.232	11
MIKA	2018	0.223	0.603	0.129	0.144	29.258	29
MKPI	2018	0.145	0.770	0.145	0.340	29.578	46
MLPT	2018	0.338	0.943	0.041	1.259	28.353	17
MMLP	2018	0.107	0.713	0.046	0.148	29.438	8
MNCN	2018	0.327	0.651	0.098	0.535	30.425	21
MPMX	2018	2.836	0.708	0.310	0.362	30.111	31
MPOW	2018	0.630	0.560	0.010	1.130	26.469	11
MTDL	2018	0.277	0.358	0.088	0.866	29.211	35
MTLA	2018	0.002	0.742	0.098	0.510	29.279	24

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
NELY	2018	0.061	0.849	0.111	0.120	26.885	41
NRCA	2018	0.836	0.747	0.052	0.866	28.444	43
PBSA	2018	0.140	0.901	0.064	0.224	27.223	16
PDES	2018	1.189	0.699	0.006	1.154	26.848	19
PJAA	2018	0.394	0.900	0.051	1.052	29.104	52
PLIN	2018	0.558	0.764	0.043	3.094	29.249	35
PPRE	2018	0.374	0.770	0.069	1.205	29.465	14
PPRO	2018	0.099	0.650	0.030	1.832	30.433	5
PRDA	2018	0.138	0.750	0.091	0.236	28.289	30
PTPP	2018	0.972	0.511	0.037	2.221	31.593	65
PTSP	2018	0.396	0.641	0.064	0.872	26.454	35
PUDP	2018	0.353	0.596	0.012	0.448	26.917	38
PWON	2018	0.010	0.687	0.113	0.634	30.851	36
RALS	2018	0.102	0.590	0.112	0.370	29.288	40
RANC	2018	0.213	0.750	0.055	0.794	27.530	21
RDTX	2018	0.000	0.746	0.106	0.092	28.558	35
SCMA	2018	0.262	0.609	0.240	0.203	29.446	19
SDPC	2018	0.440	0.923	0.016	4.139	27.807	66
SHID	2018	5.682	0.851	0.001	0.586	28.039	49
SILO	2018	0.738	0.865	0.003	0.218	29.672	22
SMDM	2018	0.135	0.966	0.027	0.237	28.781	29
SMRA	2018	0.379	0.457	0.030	1.571	30.779	43
SSIA	2018	4.125	0.292	0.012	0.689	29.633	47
TBIG	2018	0.184	0.574	0.024	6.912	31.002	14
TELE	2018	0.246	0.826	0.053	1.144	29.752	10
TGKA	2018	0.214	0.979	0.091	1.793	28.880	32
TGRA	2018	0.150	0.329	0.005	0.299	26.878	23
TLKM	2018	0.285	0.571	0.131	0.758	32.960	53
TMAS	2018	9.070	0.808	0.012	1.653	28.674	31
TOPS	2018	0.533	0.832	0.009	1.465	28.847	22
TOTL	2018	0.432	0.565	0.063	2.069	28.803	48
TURI	2018	0.197	0.909	0.093	0.698	29.429	38
UNTR	2018	0.247	0.595	0.099	1.038	32.387	46
WIKA	2018	0.522	0.651	0.035	2.441	31.712	58
WSKT	2018	0.283	0.660	0.037	3.306	32.454	57
ACES	2017	0.365	0.600	0.176	0.262	29.119	22
ADHI	2017	0.460	0.510	0.018	3.827	30.975	57
AKRA	2017	0.837	0.585	0.078	0.863	30.454	40
AMRT	2017	0.613	0.525	0.012	3.172	30.718	28
APLN	2017	0.013	0.760	0.065	1.504	30.991	13

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
ASGR	2017	0.281	0.769	0.111	0.826	28.511	42
ASRI	2017	0.123	0.473	0.067	1.418	30.663	24
ASSA	2017	0.154	0.443	0.031	2.355	28.827	18
ATIC	2017	0.480	0.532	0.024	3.053	28.812	16
BALI	2017	0.374	0.701	0.025	1.128	28.515	11
BAYU	2017	0.189	0.636	0.043	0.873	27.356	45
BCIP	2017	0.144	0.162	0.063	1.342	27.461	17
BEST	2017	0.054	0.581	0.085	0.486	29.375	28
BHIT	2017	0.652	0.574	0.009	1.347	31.666	28
BIRD	2017	0.236	0.372	0.066	0.322	29.505	16
BKSL	2017	0.024	0.426	0.031	0.506	30.338	24
BMTR	2017	0.341	0.542	0.038	0.961	30.952	36
BOGA	2017	0.486	0.770	0.016	0.282	26.978	15
BSDE	2017	0.063	0.606	0.112	0.574	31.459	33
BUKK	2017	0.391	0.426	0.051	1.252	28.886	39
CARS	2017	0.353	0.707	0.030	3.840	29.737	48
CASS	2017	0.250	0.850	0.169	1.387	28.277	33
CLPI	2017	0.554	0.651	0.068	0.339	27.099	29
CMNP	2017	0.222	0.765	0.065	0.921	30.005	30
CSAP	2017	0.579	0.708	0.017	2.369	29.268	34
CTRA	2017	0.272	0.470	0.032	1.045	31.088	36
DART	2017	1.578	0.660	0.005	0.787	29.481	34
DILD	2017	0.506	0.613	0.021	1.075	30.203	34
DMAS	2017	0.068	0.823	0.088	0.066	29.642	24
DNET	2017	0.019	0.675	0.016	0.287	30.020	22
DPUM	2017	0.256	0.505	0.051	0.489	28.363	5
DUTI	2017	0.137	0.886	0.061	0.269	29.990	45
EMDE	2017	0.186	0.789	0.057	1.375	28.256	41
EPMT	2017	0.270	0.918	0.070	0.447	29.636	44
ERAA	2017	0.048	0.600	0.039	1.394	29.814	21
FAST	2017	0.435	0.797	0.061	1.125	28.642	39
FMII	2017	0.121	0.467	0.011	0.175	27.410	50
FORZ	2017	1.479	0.720	0.014	2.504	27.147	5
GAMA	2017	4.772	0.592	0.000	0.277	27.969	14
GEMA	2017	1.078	0.747	0.029	0.998	27.422	33
GMTD	2017	0.057	0.650	0.055	0.766	27.848	26
GPRA	2017	0.642	0.735	0.025	0.451	28.036	30
GWSA	2017	0.021	0.795	0.026	0.079	29.605	27
IBST	2017	0.082	0.704	0.041	0.472	29.480	11
ICON	2017	0.298	0.388	0.038	1.311	26.717	16

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
INTD	2017	0.349	0.576	0.034	0.373	24.630	41
IPCM	2017	0.456	0.832	0.089	0.351	27.936	4
JKON	2017	0.314	0.609	0.074	0.749	29.067	35
JRPT	2017	0.089	0.771	0.118	0.585	29.879	38
JSMR	2017	0.280	0.732	0.026	3.313	32.003	39
JSPT	2017	0.160	0.975	0.043	0.479	29.047	42
JTPE	2017	0.254	0.657	0.081	0.731	27.646	27
KIJA	2017	0.742	0.114	0.013	0.909	30.053	28
KPIG	2017	0.033	0.458	0.086	0.240	30.361	27
LINK	2017	0.263	0.693	0.175	0.275	29.383	9
LPCK	2017	0.341	0.539	0.030	0.603	30.147	20
LPKR	2017	0.492	0.468	0.015	0.901	31.670	27
LPPF	2017	0.184	0.175	0.351	1.331	29.322	59
LTLS	2017	0.232	0.551	0.032	2.083	29.384	66
MAMI	2017	0.038	0.102	0.025	0.361	27.505	47
MAPI	2017	0.812	0.515	0.031	1.693	30.067	22
MARI	2017	0.455	0.628	0.102	0.627	26.484	11
MCAS	2017	1.295	0.660	0.015	0.456	27.066	7
MDLN	2017	0.189	0.362	0.042	1.063	30.312	34
META	2017	0.390	0.483	0.018	1.099	29.303	22
MFMI	2017	0.190	0.932	0.095	0.220	26.223	25
MICE	2017	0.110	0.448	0.077	0.421	27.484	27
MIDI	2017	0.488	0.867	0.021	4.286	29.216	10
MIKA	2017	0.237	0.600	0.150	0.169	29.181	28
MKPI	2017	0.119	0.771	0.175	0.500	29.552	45
MLPT	2017	0.319	0.897	0.053	1.132	28.257	16
MMLP	2017	0.070	0.668	0.055	0.148	29.311	7
MNCN	2017	0.279	0.638	0.104	0.536	30.343	20
MPMX	2017	0.284	0.708	0.042	1.106	29.907	30
MPOW	2017	0.100	0.560	0.037	1.265	26.530	10
MTDL	2017	0.000	0.440	0.088	0.940	29.083	34
MTLA	2017	0.001	0.742	0.113	0.625	29.215	23
NELY	2017	0.049	0.849	0.058	0.081	26.755	40
NRCA	2017	0.379	0.715	0.066	0.947	28.482	42
PBSA	2017	0.119	0.873	0.115	0.358	27.458	15
PDES	2017	0.134	0.699	0.065	1.232	26.867	18
PJAA	2017	0.466	0.900	0.060	0.883	28.952	51
PLIN	2017	0.383	0.764	0.062	3.701	29.166	34
PPRE	2017	0.489	0.770	0.048	1.101	29.265	13
PPRO	2017	0.223	0.650	0.037	1.512	30.162	4

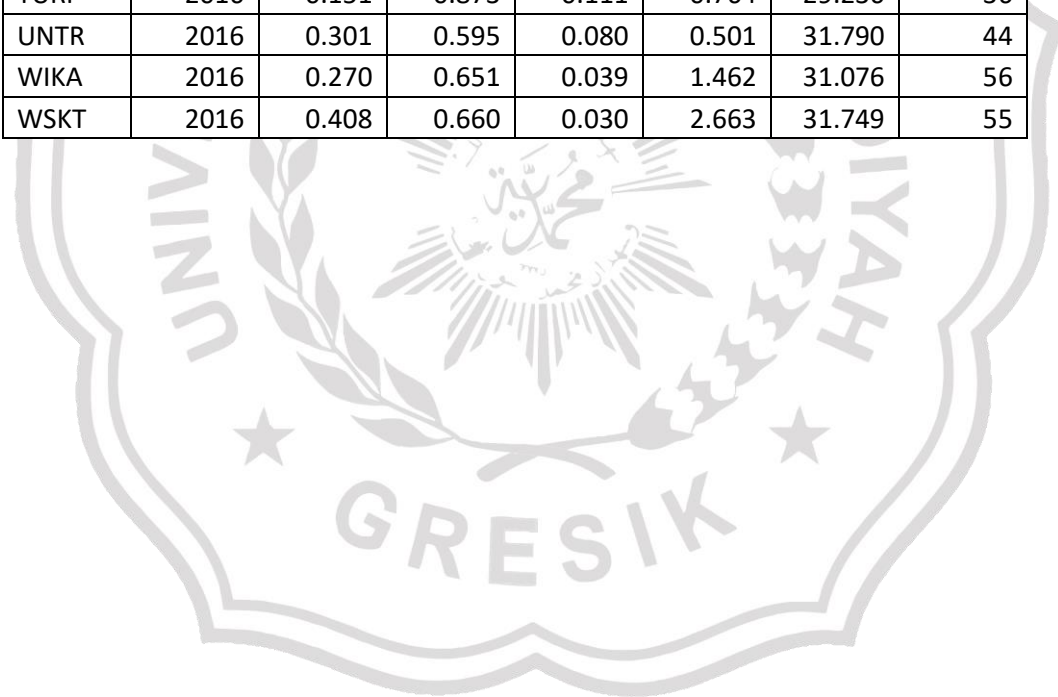


KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
PRDA	2017	0.206	0.750	0.082	0.356	28.245	29
PTPP	2017	0.820	0.511	0.041	1.934	31.364	64
PTSP	2017	0.747	0.863	0.033	1.076	26.447	34
PUDP	2017	1.715	0.596	0.012	0.509	26.948	37
PWON	2017	0.016	0.697	0.087	0.826	30.782	35
RALS	2017	0.192	0.654	0.083	0.400	29.219	39
RANC	2017	0.309	0.750	0.047	0.746	27.413	20
RDTX	2017	0.000	0.650	0.108	0.110	28.455	34
SCMA	2017	0.300	0.608	0.245	0.223	29.315	18
SDPC	2017	0.553	0.923	0.015	3.412	27.567	65
SHID	2017	3.448	0.851	0.001	0.604	28.049	48
SILO	2017	0.447	0.676	0.014	0.203	29.659	21
SMDM	2017	0.555	0.966	0.006	0.258	28.776	28
SMRA	2017	0.432	0.376	0.025	1.593	30.707	42
SSIA	2017	0.055	0.283	0.140	0.977	29.812	46
TBIG	2017	0.201	0.600	0.091	7.036	30.873	13
TELE	2017	0.346	0.750	0.048	1.469	29.800	9
TGKA	2017	0.250	0.982	0.087	1.714	28.704	31
TGRA	2017	0.771	0.478	0.002	0.085	26.691	22
TLKM	2017	0.278	0.582	0.165	0.770	32.922	52
TMAS	2017	14.048	0.808	0.018	1.853	28.702	30
TOPS	2017	0.256	0.848	0.055	1.820	28.960	21
TOTL	2017	0.382	0.565	0.071	2.211	28.808	47
TURI	2017	0.299	0.871	0.087	0.742	29.329	37
UNTR	2017	0.193	0.595	0.093	0.730	32.041	45
WIKA	2017	0.444	0.651	0.030	2.122	31.453	57
WSKT	2017	0.237	0.660	0.043	3.302	32.215	56
ACES	2016	0.343	0.600	0.189	0.224	28.948	21
ADHI	2016	0.465	0.510	0.016	2.682	30.629	56
AKRA	2016	0.676	0.586	0.066	0.961	30.393	39
AMRT	2016	0.242	0.525	0.028	2.678	30.600	27
APLN	2016	0.008	0.815	0.037	1.579	30.878	12
ASGR	2016	0.246	0.769	0.148	0.478	28.175	41
ASRI	2016	0.352	0.439	0.025	1.808	30.636	23
ASSA	2016	0.034	0.443	0.021	2.353	28.740	17
ATIC	2016	0.273	0.666	0.026	2.560	28.644	15
BALI	2016	0.191	0.701	0.016	1.434	28.166	10
BAYU	2016	0.286	0.743	0.042	0.752	27.206	44
BCIP	2016	0.116	0.383	0.063	1.584	27.394	16
BEST	2016	0.086	0.581	0.065	0.535	29.281	27

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
BHIT	2016	0.377	0.564	0.015	1.288	31.644	27
BIRD	2016	0.291	0.372	0.070	0.566	29.619	15
BKSL	2016	0.063	0.488	0.050	0.586	30.061	23
BMTR	2016	0.416	0.542	0.032	0.770	30.835	35
BOGA	2016	0.078	0.771	0.023	0.087	26.792	14
BSDE	2016	0.153	0.611	0.053	0.575	31.283	32
BUKK	2016	0.417	0.426	0.029	0.839	28.447	38
CARS	2016	0.126	0.707	0.031	3.574	29.495	47
CASS	2016	0.337	0.850	0.165	1.209	28.214	32
CLPI	2016	0.278	0.666	0.112	0.324	27.065	28
CMNP	2016	0.218	0.761	0.064	0.695	29.703	29
CSAP	2016	0.549	0.718	0.018	2.004	29.076	33
CTRA	2016	0.253	0.464	0.040	1.033	31.001	35
DART	2016	0.172	0.911	0.032	0.674	29.434	33
DILD	2016	0.432	0.421	0.025	1.341	30.103	33
DMAS	2016	0.069	0.823	0.097	0.057	29.686	23
DNET	2016	0.017	0.924	0.048	0.013	29.751	21
DPUM	2016	0.215	0.505	0.054	0.305	28.153	4
DUTI	2016	0.103	0.886	0.087	0.244	29.902	44
EMDE	2016	0.278	0.728	0.048	0.982	27.941	40
EPMT	2016	0.284	0.918	0.078	0.534	29.589	43
ERAA	2016	0.068	0.600	0.035	1.178	29.636	20
FAST	2016	0.173	0.898	0.067	1.107	28.578	38
FMII	2016	0.067	0.752	0.359	0.147	27.372	49
FORZ	2016	0.317	0.900	0.018	3.078	26.781	4
GAMA	2016	1.277	0.592	0.001	0.225	27.927	13
GEMA	2016	0.766	0.747	0.045	0.723	27.247	32
GMTD	2016	0.073	0.650	0.071	0.924	27.837	25
GPRA	2016	0.340	0.853	0.030	0.554	28.082	29
GWSA	2016	0.020	0.795	0.030	0.074	29.572	26
IBST	2016	0.105	0.704	0.023	0.569	29.328	10
ICON	2016	1.216	0.347	0.009	1.951	26.873	15
INTD	2016	0.366	0.576	0.026	0.368	24.568	40
IPCM	2016	0.776	1.000	0.196	0.777	27.117	3
JKON	2016	0.000	0.678	0.083	0.821	29.019	34
JRPT	2016	0.118	0.803	0.120	0.729	29.769	37
JSMR	2016	0.419	0.728	0.034	2.274	31.611	38
JSPT	2016	0.200	0.932	0.044	0.467	28.989	41
JTPE	2016	0.234	0.657	0.076	0.900	27.682	26
KIJA	2016	0.213	0.249	0.040	0.904	30.004	27

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
KPIG	2016	0.035	0.488	0.127	0.257	30.281	26
LINK	2016	0.223	0.744	0.162	0.276	29.251	8
LPCK	2016	0.101	0.422	0.095	0.332	29.363	19
LPKR	2016	0.347	0.405	0.027	1.066	31.451	26
LPPF	2016	0.237	0.175	0.416	1.619	29.212	58
LTLS	2016	0.650	0.541	0.020	2.370	29.364	65
MAMI	2016	0.025	0.519	0.023	0.341	27.444	46
MAPI	2016	1.104	0.560	0.020	2.335	30.000	21
MARI	2016	0.202	0.756	0.202	0.203	26.074	10
MCAS	2016	0.051	0.700	0.179	1.753	23.460	6
MDLN	2016	0.356	0.323	0.034	1.205	30.308	33
META	2016	0.126	0.433	0.030	1.119	29.281	21
MFMI	2016	0.177	0.660	0.097	0.188	26.096	24
MICE	2016	0.152	0.448	0.017	0.411	27.466	26
MIDI	2016	0.225	0.867	0.046	3.761	29.081	9
MIKA	2016	0.217	0.820	0.173	0.148	29.060	27
MKPI	2016	0.151	0.763	0.181	0.780	29.520	44
MLPT	2016	0.237	0.800	0.073	1.164	28.208	15
MMLP	2016	0.051	0.744	0.101	0.208	29.009	6
MNCN	2016	0.279	0.627	0.104	0.501	30.287	19
MPMX	2016	0.466	0.668	0.027	1.643	30.334	29
MPOW	2016	0.449	0.800	0.030	3.299	26.582	9
MTDL	2016	0.000	0.253	0.083	1.096	28.986	33
MTLA	2016	0.003	0.843	0.080	0.572	29.000	22
NELY	2016	0.160	0.849	0.034	0.113	26.738	39
NRCA	2016	0.714	0.715	0.047	0.869	28.389	41
PBSA	2016	0.161	0.873	0.146	0.534	27.466	14
PDES	2016	0.020	0.699	0.055	1.275	26.865	17
PJAA	2016	0.494	0.900	0.041	1.061	28.958	50
PLIN	2016	0.349	0.857	0.158	1.007	29.154	33
PPRE	2016	0.281	1.000	0.039	4.031	27.695	12
PPRO	2016	0.102	0.650	0.041	1.958	29.811	3
PRDA	2016	0.259	0.750	0.048	0.439	28.232	28
PTPP	2016	0.864	0.511	0.037	1.896	31.072	63
PTSP	2016	0.902	0.869	0.016	1.139	26.393	33
PUDP	2016	0.597	0.596	0.043	0.612	26.998	36
PWON	2016	0.020	0.561	0.086	0.876	30.660	34
RALS	2016	0.075	0.649	0.088	0.392	29.167	38
RANC	2016	0.046	0.742	0.055	0.673	27.304	19
RDTX	2016	0.001	0.750	0.124	0.149	28.374	33

KODE	TAHUN	CETR	KI	ROA	DER	SIZE	AGE
SCMA	2016	0.258	0.607	0.313	0.301	29.204	17
SDPC	2016	0.578	0.880	0.015	4.119	27.321	64
SHID	2016	22.607	0.851	0.001	0.525	27.998	47
SILO	2016	0.417	0.771	0.023	0.347	29.070	20
SMDM	2016	0.927	0.952	0.007	0.252	28.762	27
SMRA	2016	0.482	0.376	0.029	1.549	30.666	41
SSIA	2016	0.998	0.384	0.014	1.146	29.604	45
TBIG	2016	0.248	0.556	0.031	13.543	30.793	12
TELE	2016	0.207	0.763	0.057	1.563	29.737	8
TGKA	2016	0.292	0.990	0.079	1.846	28.619	30
TGRA	2016	0.753	0.610	0.001	0.083	26.354	21
TLKM	2016	0.296	0.592	0.162	0.702	32.822	51
TMAS	2016	0.142	0.808	0.092	1.539	28.558	29
TOPS	2016	0.190	0.979	0.072	3.386	28.655	20
TOTL	2016	0.345	0.565	0.075	2.130	28.713	46
TURI	2016	0.151	0.873	0.111	0.764	29.236	36
UNTR	2016	0.301	0.595	0.080	0.501	31.790	44
WIKA	2016	0.270	0.651	0.039	1.462	31.076	56
WSKT	2016	0.408	0.660	0.030	2.663	31.749	55



**LAMPIRAN**  
**Hasil Output SPSS**

**Pengujian 1**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		336
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	1.59039216
Most Extreme Differences	Absolute	.310
	Positive	.310
	Negative	-.275
Kolmogorov-Smirnov Z		5.680
Asymp. Sig. (2-tailed)		.000

a Test distribution is Normal.

b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
27	3.228	5.934	.76122	5.172670
106	5.106	9.070	.88869	8.181468
218	8.243	14.048	.83902	13.209316
320	13.317	22.607	1.26864	21.338482

a Dependent Variable: CETR

**Pengujian 2**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		332
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.55354049
Most Extreme Differences	Absolute	.211
	Positive	.211
	Negative	-.198
Kolmogorov-Smirnov Z		3.837
Asymp. Sig. (2-tailed)		.000

a Test distribution is Normal.

b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
73	5.343	2.836	-.14391	2.980175
95	9.023	5.682	.64877	5.032897
99	6.301	4.125	.61024	3.514603
149	7.665	4.772	.49637	4.275335
206	5.028	3.448	.64320	2.804315

a Dependent Variable: CETR

**Pengujian 3**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		327
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.28640914
Most Extreme Differences	Absolute	.133
	Positive	.133
	Negative	-.084
Kolmogorov-Smirnov Z		2.413
Asymp. Sig. (2-tailed)		.000

a Test distribution is Normal.

b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
3	3.771	1.384	.29583	1.088304
32	4.457	1.767	.48001	1.286514
37	3.195	1.385	.46265	.922306
63	3.424	1.439	.45059	.988226
134	4.002	1.578	.42255	1.155060
145	3.630	1.479	.43149	1.047736
169	3.092	1.295	.40219	.892586
195	4.211	1.715	.50015	1.215287

a Dependent Variable: CETR

## Pengujian 4

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		319
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.23057889
Most Extreme Differences	Absolute	.096
	Positive	.096
	Negative	-.069
Kolmogorov-Smirnov Z		1.718
Asymp. Sig. (2-tailed)		.005

a Test distribution is Normal.

b Calculated from data.

### Casewise Diagnostics(a)

Case Number	Std. Residual	CETR	Predicted Value	Residual
75	3.412	1.189	.39642	.792905
247	3.981	1.277	.35173	.925213
253	3.378	1.216	.43073	.785052
255	3.017	.776	.07499	.701191
269	3.231	1.104	.35274	.750990

a Dependent Variable: CETR

## Pengujian 5

### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		314
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.20847240
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.060
Kolmogorov-Smirnov Z		1.565
Asymp. Sig. (2-tailed)		.015

a Test distribution is Normal.

b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
36	3.348	1.082	.37887	.703598
139	3.402	1.078	.36340	.714971

a Dependent Variable: CETR

**Pengujian 6**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		312
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.20109919
Most Extreme Differences	Absolute	.077
	Positive	.077
	Negative	-.057
Kolmogorov-Smirnov Z		1.357
Asymp. Sig. (2-tailed)		.050

a Test distribution is Normal.

b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
35	3.136	.947	.31108	.635721
298	3.060	.927	.30675	.620292

a Dependent Variable: CETR

**Pengujian 7**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		310
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.19515618
Most Extreme Differences	Absolute	.079
	Positive	.079
	Negative	-.054
Kolmogorov-Smirnov Z		1.384
Asymp. Sig. (2-tailed)		.043



- a Test distribution is Normal.
- b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
47	3.065	.980	.37667	.603068

a Dependent Variable: CETR

**Pengujian 8**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		309
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.19230915
Most Extreme Differences	Absolute	.075
	Positive	.075
	Negative	-.050
Kolmogorov-Smirnov Z		1.317
Asymp. Sig. (2-tailed)		.062

- a Test distribution is Normal.
- b Calculated from data.

**Casewise Diagnostics(a)**

Case Number	Std. Residual	CETR	Predicted Value	Residual
297	3.107	.998	.39526	.602467

a Dependent Variable: CETR

## Pengujian 9

### Descriptive

#### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	308	.000	.972	.27924	.206210
KI	308	.102	1.000	.65210	.180290
ROA	308	.001	.416	.06700	.057636
DER	308	.013	13.543	1.16423	1.268017
SIZE	308	23.460	32.960	29.12103	1.542549
AGE	308	3	67	30.15	14.349
Valid N (listwise)	308				

### Regression

#### Variables Entered/Removed(b)

Model	Variables Entered	Variables Removed	Method
1	AGE, ROA, KI, DER, SIZE(a)	.	Enter

a All requested variables entered.

b Dependent Variable: CETR

#### Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.395(a)	.156	.142	.191038	2.039

a Predictors: (Constant), AGE, ROA, KI, DER, SIZE

b Dependent Variable: CETR

#### ANOVA(b)

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	2.033	5	.407	11.140	.000(a)
	Residual	11.022	302	.036		
	Total	13.054	307			

a Predictors: (Constant), AGE, ROA, KI, DER, SIZE

b Dependent Variable: CETR

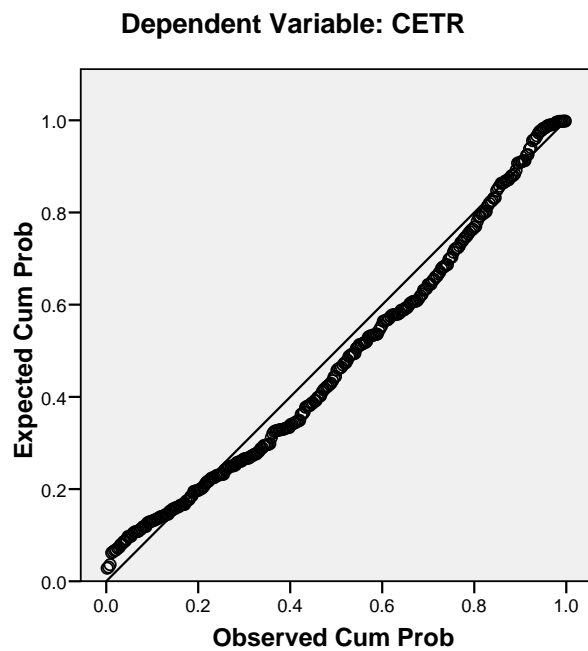
**Coefficients(a)**

Model		Unstandardized Coefficients		Standardized Coefficients Beta	t	Sig.	Collinearity Statistics	
		B	Std. Error				Tolerance	VIF
1	(Constant)	.606	.224		2.711	.007		
	KI	-.044	.061	-.038	-.718	.474	.972	1.028
	ROA	-.945	.195	-.264	-4.847	.000	.942	1.062
	DER	.024	.009	.145	2.609	.010	.899	1.113
	SIZE	-.013	.008	-.094	-1.669	.096	.885	1.129
	AGE	.003	.001	.237	4.343	.000	.941	1.063

a. Dependent Variable: CETR

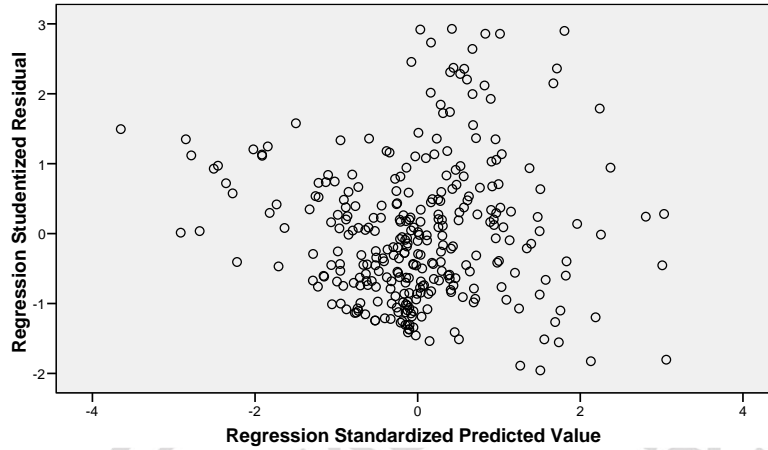
**Charts**

**Normal P-P Plot of Regression Standardized Residual**



**Scatterplot**

**Dependent Variable: CETR**



**NPar Tests**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		308
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.18947575
Most Extreme Differences	Absolute	.074
	Positive	.074
	Negative	-.051
Kolmogorov-Smirnov Z		1.305
Asymp. Sig. (2-tailed)		.066

a Test distribution is Normal.

b Calculated from data.



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Nama Penyaji : Asrikin  
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 Program Studi : Akuntansi  
 Alamat / Tlp : RT 06 / RW 02 Desa Lowayu  
 0857 3335 2059  
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 Pembimbing I : Suwamo, SE., M.Si  
 Pembimbing II : Abdullah Mujaddid, S.E., MM  
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
2/4-19			Institutinal ownership and tax ev see -
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21-10-2019			bab 1 & pembian, kulintri perdit pura & cari fakta
4-11-2019			- Variabel kaku & kaku di k. kera
11-11-19			bab III. & pembian
21-11-2019			Perolehan perdit & laba I, def opo see ut kera (Tanya: grand kera)
29/12/19			klase kera & interpretasi
26/1/2020			see ut kera

Tanggal Pengajuan : 2019/03/14  
 Batas Akhir Bimbingan : 2020/03/14  
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 Tanggal Diujikan :

Prodi Akuntansi

Syaiful, S.E., MM

Dosen Pembimbing I

Suwamo, SE., M.Si

Dosen Pembimbing II

Abdullah Mujaddid, S.E., MM



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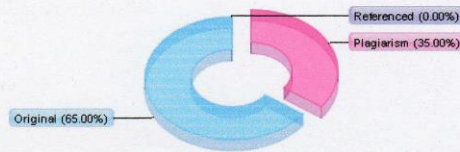
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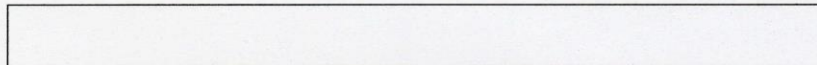


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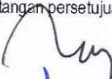


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Setelah kami teliti perbaikan revisi skripsi :

Nama : Asrikin  
NIM : 15 321 068  
Program Studi : Akuntansi  
Judul Skripsi : Kepemilikan Institusional dan Penghindaran Pajak Perusahaan

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Suwamo, SE., M.Si	1. 	1 15-03-21
2. Abdullah Mujaddid, S.E., MM., BKP.2	2. 	2 02-03-2021
3. Suwandi, S.E., MA	3. 	3 1-3-21
4. -	4	4

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NIM : **15 321 068**  
Judul Skripsi : **Kepemilikan Institusional dan Penghindaran Pajak Perusahaan**

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Dosen Pembimbing II : **Abdullah Mujaddid, S.E., MM., BKP.**  
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Penguji II : **-**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Suwarno, SE., M.Si	Ketua	
2	Abdullah Mujaddid, S.E., MM., BKP.	Sekretaris	
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Gresik, 28 Juli 2020,  
Ketua Tim Penguji,  
  
**Suwarno, SE., M.Si**

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