

Lampiran 1: Penentuan Sampel Kriteria

NO	KODE	KRITERIA				SAMPSEL
		I	II	III	IV	
1	ADES					✓
2	ADMG			X		
3	AGII					✓
4	AISA				X	
5	AKPI					✓
6	ALDO					✓
7	ALKA					✓
8	ALMI			X		
9	ALTO				X	
10	AMFG				X	
11	AMIN					✓
12	APLI	X				
13	ARGO				X	
14	ARKA	X				
15	ARNA					✓
16	ASII					✓
17	AUTO				X	
18	BAJA				X	
19	BATA				X	
20	BELL				X	
21	BIMA				X	
22	BOLT				X	
23	BRAM			X		
24	BRNA				X	
25	BRPT			X		
26	BTEK				X	
27	BTON					✓
28	BUDI					✓
29	CAKK					✓
30	CAMP					✓
31	CBMF	X				
32	CCSI	X				
33	CEKA					✓
34	CINT					✓
35	CLEO					✓
36	CNTX			X		
37	COCO	X				
38	CPIN					✓
39	CPRO				X	
40	CTBN			X		
41	DLTA					✓
42	DMND	X				
43	DPNS					✓

NO	KODE	KRITERIA				SAMPSEL
		I	II	III	IV	
44	DVLA					✓
45	EKAD					✓
46	ENZO	X				
47	EPAC	X				
48	ERTX			X		
49	ESIP	X				
50	ESTI			X		
51	ETWA				X	
52	FASW					✓
53	FOOD	X				
54	FPNI			X		
55	GDST				X	
56	GDYR			X		
57	GGRM					✓
58	GGRP	X				
59	GJTL				X	
60	GMFI			X		
61	GOOD					✓
62	HDTX				X	
63	HMSP					✓
64	HOKI					✓
65	HRTA					✓
66	ICBP					✓
67	IFII	X				
68	IGAR					✓
69	IIKP				X	
70	IKAI				X	
71	IKAN	X				
72	IKBI			X		
73	IMAS				X	
74	IMPC					✓
75	INAF				X	
76	INAI					✓
77	INCF				X	
78	INCI					✓
79	INDF					✓
80	INDR			X		
81	INDS					✓
82	INKP			X		
83	INOV	X				
84	INRU			X		
85	INTP					✓
86	IPOL			X		

NO	KODE	KRITERIA				SAMPSEL
		I	II	III	IV	
87	ISSP					✓
88	ITIC	X				
89	JECC					✓
90	JKSW				X	
91	JPFA					✓
92	JSKY					✓
93	KAEF					✓
94	KBLI				X	
95	KBLM					✓
96	KBRI		X			
97	KDSI					✓
98	KEJU	X				
99	KIAS				X	
100	KICI				X	
101	KINO					✓
102	KLBF					✓
103	KMTR					✓
104	KPAL				X	
105	KPAS				X	
106	KRAH		X			
107	KRAS			X		
108	LION				X	
109	LMPI				X	
110	LMSH				X	
111	LPIN					✓
112	MAIN				X	
113	MARK					✓
114	MASA			X		
115	MBTO				X	
116	MDKI					✓
117	MERK					✓
118	MGNA				X	
119	MLPI					✓
120	MLIA					✓
121	MOLI					✓
122	MRAT				X	
123	MYOR					✓
124	MYTX				X	
125	NIKL	X				
126	NIPS		X			
127	PANI				X	
128	PBID					✓
129	PBRX			X		

NO	KODE	KRITERIA				SAMPSEL
		I	II	III	IV	
130	PCAR				X	
131	PEHA					✓
132	PICO				X	
133	PMMP	X				
134	POLU	X				
135	POLY			X		
136	PRAS				X	
137	PSDN				X	
138	PSGO	X				
139	PTSN			X		
140	PURE	X				
141	PYFA					✓
142	RICY				X	
143	RMBA				X	
144	ROTI					✓
145	SAMF	X				
146	SBAT	X				
147	SCCO					✓
148	SCNP	X				
149	SCPI					✓
150	SIDO					✓
151	SINI	X				
152	SIPD					✓
153	SKBM					✓
154	SKLT					✓
155	SLIS	X				
156	SMBR					✓
157	SMCB				X	
158	SMGR					✓
159	SMKL	X				
160	SMSM					✓
161	SOFA	X				
162	SOHO	X				
163	SPMA					✓
164	SRIL			X		
165	SRSN					✓
166	SSTM				X	
167	STAR					✓
168	STTP					✓
169	SULI			X		
170	SWAT					✓
171	TALF					✓
172	TBMS			X		

NO	KODE	KRITERIA				SAMPel
		I	II	III	IV	
173	TCID				X	
174	TDPM			X		
175	TFCO			X		
176	TIRT				X	
177	TKIM			X		
178	TOTO				X	
179	TOYS	X				
180	TPIA			X		
181	TRIS					✓
182	TRST				X	
183	TSPC					✓
184	UCID	X				
185	ULTJ					✓
186	UNIC			X		
187	UNIT		X			
188	UNVR					✓
189	VICI	X				
190	VOKS					✓
191	WIIM					✓
192	WOOD					✓
193	WSBP				X	
194	WTON					✓
195	YPAS				X	
196	ZONE				X	

Lampiran 2: Daftar Nama Sampel Penelitian

NO	KODE	EMITEN
1	ADES	Akasha Wira International Tbk
2	AGII	Aneka Gas Industri Tbk
3	AKPI	Argha Karya Prima Industry Tbk
4	ALDO	Alkindo Naratama Tbk
5	ALKA	Alakasa Industrindo Tbk
6	AMIN	Ateliers Mecaniques D'Indonesie Tbk
7	ARNA	Arwana Citramulia Tbk
8	ASII	Astra International Tbk
9	BTON	Betonjaya Manunggal Tbk
10	BUDI	Budi Starch Sweetener Tbk
11	CAKK	Cahayaputra Asa Keramik Tbk
12	CAMP	Campina Ice Cream Industry Tbk
13	CEKA	Cahaya Kalbar Tbk
14	CINT	Chitose International Tbk
15	CLEO	Sariguna Primatirta Tbk
16	CPIN	Charoen Pokphand Indonesia Tbk
17	DLTA	Delta Djakarta Tbk
18	DPNS	Duta Pertiwi Nusantara Tbk
19	DVLA	Darya Varia Laboratoria Tbk
20	EKAD	Ekadharma International Tbk
21	FASW	Fajar Surya Wisesa Tbk
22	GGRM	Gudang Garam Tbk
23	GOOD	Garudafood Putra Putri Jaya Tbk
24	HMSP	Hanjaya Mandala Sampoerna Tbk
25	HOKI	Buyung Poetra Sembada Tbk
26	HRTA	Hartadinata Abadi Tbk
27	ICBP	Indofood CBP Sukses Makmur Tbk
28	IGAR	Champion Pacific Indonesia Tbk
29	IMPC	Impack Pratama Industri Tbk
30	INDI	Indal Aluminium Industry Tbk
31	INCI	Intan Wijaya International Tbk
32	INDF	Indofood Sukses Makmur Tbk
33	INDS	Indospring Tbk
34	INTP	Indocement Tunggul Prakasa Tbk
35	ISSP	Steel Pipe Industry of Indonesia Tbk
36	JECC	Jembo Cable Company Tbk
37	JPFA	Japfa Comfeed Indonesia Tbk
38	JSKY	Sky Energy Indonesia Tbk
39	KAEF	Kimia Farma Tbk
40	KBLM	Kabelindo Murni Tbk

NO	KODE	EMITEN
41	KDSI	Kedawang Setia Industrial Tbk
42	KINO	Kino Indonesia Tbk
43	KLBF	Kalbe Farma Tbk
44	KMTR	Kirana Megatara Tbk
45	LPIN	Multi Prima Sejahtera Tbk
46	MARK	Mark Dynamics Indonesia Tbk
47	MDKI	Emdeki Utama Tbk
48	MERK	Merck Indonesia Tbk
49	MLBI	Multi Bintang Indonesia Tbk
50	MLIA	Mulia Industrindo Tbk
51	MOLI	Madusari Murni Indah Tbk
52	MYOR	Mayora Indah Tbk
53	PBID	Panca Budi Idaman Tbk
54	PEHA	Phapros Tbk
55	PYFA	Pyridam Farma Tbk
56	ROTI	Nippon Indosari Corpindo Tbk
57	SCCO	Supreme Cable Manufacturing Corporation Tbk
58	SCPI	Merck Sharp Dohme Pharma Tbk
59	SIDO	Industri Jamu dan Farmasi Sido Tbk
60	SIPD	Sreeya Sewu Indonesia Tbk
61	SKBM	Sekar Bumi Tbk
62	SKLT	Sekar Laut Tbk
63	SMBR	Semen Baturaja Tbk
64	SMGR	Semen Indonesia (Persero) Tbk
65	SMSM	Selamat Sempurna Tbk
66	SPMA	Suparma Tbk
67	SRSN	Indo Acitama Tbk
68	STAR	Star Petrochem Tbk
69	STTP	Siantar Top Tbk
70	SWAT	Sriwahana Adityakarta Tbk
71	TALF	Tunas Alfin Tbk
72	TRST	Trias Sentosa Tbk
73	TSPC	Tempo Scan Pacific Tbk
74	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
75	UNVR	Unilever Indonesia Tbk
76	VOKS	Voksel Electric Tbk
77	WIIM	Wismilak Inti Makmur Tbk
78	WOOD	Integra Indocabinet Tbk
79	WTON	Wijaya Karya Beton Tbk

Lampiran 3: Tabel Perhitungan Manajemen Laba

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
1	ADES	2018	483.865.000.000	0,575868	0,017776	0,558091
2	ADES	2019	484.097.000.000	0,549314	0,005533	0,543781
3	ADES	2020	320.330.000.000	0,389518	0,034079	0,35544
4	AGII	2018	-196.833.000.000	-0,03074	-0,02637	-0,00437
5	AGII	2019	-308.370.000.000	-0,04639	-0,01729	-0,0291
6	AGII	2020	-264.389.000.000	-0,03765	0,005381	-0,04303
7	AKPI	2018	88.199.917.000	0,032127	-0,03755	0,06968
8	AKPI	2019	-189.104.636.000	-0,06159	0,014687	-0,07628
9	AKPI	2020	-175.591.888.000	-0,06324	0,018291	-0,08153
10	ALDO	2018	-39.507.131.952	-0,04471	0,000573	-0,04528
11	ALDO	2019	-21.043.819.164	-0,0237	-0,01963	-0,00408
12	ALDO	2020	-54.631.474.461	-0,05905	-0,05357	-0,00548
13	ALKA	2018	-48.683.945.000	-0,15951	-1,00491	0,845399
14	ALKA	2019	-225.906.278.000	-0,3481	0,330537	-0,67864
15	ALKA	2020	113.456.110.000	0,187585	-3,15422	3,341809
16	AMIN	2018	39.727.211.544	0,157365	0,094783	0,062582
17	AMIN	2019	18.879.387.680	0,052311	-0,05176	0,104071
18	AMIN	2020	-1.745.948.562	-0,00431	0,071267	-0,07558
19	ARNA	2018	-198.557.111.986	-0,12399	0,018065	-0,14206
20	ARNA	2019	-151.313.552.190	-0,09154	-0,00928	-0,08226
21	ARNA	2020	-93.661.672.982	-0,05206	-0,04892	-0,00314
22	ASII	2018	-320.000.000.000	-0,00108	-0,03608	0,035003
23	ASII	2019	7.435.000.000.000	0,021569	-0,00919	0,030754
24	ASII	2020	-19.112.000.000.000	-0,0543	0,038258	-0,09256
25	BTON	2018	2.252.484.582	0,012275	0,045453	-0,03318
26	BTON	2019	-23.667.138.991	-0,10888	0,075692	-0,18458
27	BTON	2020	-15.853.623.710	-0,06876	0,062828	-0,13159
28	BUDI	2018	24.451.000.000	0,008318	-0,0652	0,073519
29	BUDI	2019	-207.119.000.000	-0,06104	0,021007	-0,08205
30	BUDI	2020	-126.589.000.000	-0,0422	-0,02705	-0,01515
31	CAKK	2018	7.133.440.290	0,028481	-0,07313	0,101608
32	CAKK	2019	-42.264.283.882	-0,12851	0,074928	-0,20343
33	CAKK	2020	-20.606.241.816	-0,06246	0,016969	-0,07943
34	CAMP	2018	-17.009.929.733	-0,01404	-0,01218	-0,00187
35	CAMP	2019	-67.538.483.373	-0,06725	0,020155	-0,08741
36	CAMP	2020	-153.882.637.645	-0,14551	0,062701	-0,20821
37	CEKA	2018	-150.420.050.666	-0,10801	0,002549	-0,11056
38	CEKA	2019	-178.507.578.967	-0,15271	-0,05483	-0,09788
39	CEKA	2020	36.247.632.945	0,02602	-0,03235	0,058368
40	CINT	2018	23.328.526.594	0,04895	0,010733	0,038218
41	CINT	2019	5.265.432.789	0,010716	0,008938	0,001778
42	CINT	2020	-9.664.783.159	-0,01853	0,038503	-0,05704
43	CLEO	2018	-68.577.548.913	-0,10376	-0,02706	-0,0767

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
44	CLEO	2019	-67.388.615.797	-0,08081	-0,03523	-0,04558
45	CLEO	2020	-94.154.080.236	-0,07562	0,002603	-0,07822
46	CPIN	2018	-484.469.000.000	-0,01975	0,02489	-0,04464
47	CPIN	2019	242.053.000.000	0,008756	-0,01923	0,027983
48	CPIN	2020	-999.742.000.000	-0,03406	-0,00156	-0,0325
49	DLTA	2018	-4.363.566.000	-0,00325	-0,01679	0,01354
50	DLTA	2019	43.450.644.000	0,02852	-0,01817	0,046693
51	DLTA	2020	-123.440.137.000	-0,08656	0,07247	-0,15903
52	DPNS	2018	22.262.281.878	0,072165	0,001697	0,070468
53	DPNS	2019	1.816.911.928	0,005639	0,078714	-0,07307
54	DPNS	2020	-9.264.940.019	-0,02912	0,015034	-0,04416
55	DVLA	2018	259.907.008.000	0,158394	-0,04249	0,200881
56	DVLA	2019	281.038.289.000	0,167004	0,008033	0,158971
57	DVLA	2020	222.649.156.000	0,121669	-0,08325	0,204918
58	EKAD	2018	12.825.840.468	0,095751	-0,03505	0,130803
59	EKAD	2019	107.503.385.516	0,126138	0,010009	0,116129
60	EKAD	2020	106.928.266.812	0,110436	0,022825	0,087612
61	FASW	2018	-327.876.230.389	-0,03499	-0,06592	0,030928
62	FASW	2019	-147.386.105.109	-0,01344	0,048876	-0,06232
63	FASW	2020	-101.585.360.453	-0,00945	-1,17426	1,164814
64	GGRM	2018	-3.431.632.000.000	-0,0514	0,005124	-0,05653
65	GGRM	2019	-293.699.000.000	-0,00425	-0,00468	0,000429
66	GGRM	2020	-9.829.985.000.000	-0,12499	-0,01225	-0,11274
67	GOOD	2018	-231.102.311.912	-0,06484	0,024906	-0,08975
68	GOOD	2019	-38.899.913.507	-0,00923	-0,04547	0,036237
69	GOOD	2020	-578.062.340.670	-0,11417	0,011576	-0,12575
70	HMSP	2018	-6.655.065.000.000	-0,15426	-0,00142	-0,15284
71	HMSP	2019	-3.424.454.000.000	-0,07348	-0,00534	-0,06814
72	HMSP	2020	-3.371.661.000.000	-0,06624	-0,00645	-0,05978
73	HOKI	2018	82.799.665.429	0,143509	0,001711	0,141798
74	HOKI	2019	-1.501.066.020	-0,00198	0,02842	-0,0304
75	HOKI	2020	-40.142.868.343	-0,0473	0,009424	-0,05672
76	HRTA	2018	101.516.158.754	0,071569	-0,08763	0,159199
77	HRTA	2019	-74.896.658.876	-0,04873	-0,00165	0,04708
78	HRTA	2020	-476.099.858.557	-0,206	-0,12906	-0,07694
79	ICBP	2018	5.406.000.000	0,000171	0,498994	-0,49882
80	ICBP	2019	-2.038.132.000.000	-0,0593	-0,00202	-0,05729
81	ICBP	2020	-1.918.206.000.000	-0,04955	-0,06494	0,01539
82	IGAR	2018	42.661.678.197	0,083158	-0,01175	0,094911
83	IGAR	2019	-49.565.156.819	-0,08693	-2,47086	2,383929
84	IGAR	2020	-15.725.172.919	-0,02546	2,341851	-2,36731
85	IMPC	2018	62.291.359.192	0,027146	0,013931	0,013215
86	IMPC	2019	-43.413.716.414	-0,01832	-0,02357	0,005257

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
87	IMPC	2020	-111.149.553.658	-0,04444	-0,02853	-0,01591
88	INAI	2018	-91.893.013.459	-0,0757	-0,07358	-0,00212
89	INAI	2019	99.689.937.201	0,071172	0,098419	-0,02725
90	INAI	2020	70.123.403.568	0,057815	-0,00263	0,060444
91	INCI	2018	4.583.098.897	0,015086	0,033106	-0,01802
92	INCI	2019	1.943.626.664	0,004966	-0,06368	0,068644
93	INCI	2020	-20.912.868.901	-0,05158	0,033535	-0,08512
94	INDF	2018	-973.978.000.000	-0,01102	-0,00457	-0,00645
95	INDF	2019	-7.441.765.000.000	-0,07709	-0,00097	-0,07612
96	INDF	2020	-4.592.428.000.000	-0,04774	-0,03184	-0,01589
97	INDS	2018	-23.046.899.637	-0,00947	-0,03777	0,028299
98	INDS	2019	-54.042.561.229	-0,02177	0,043598	-0,06537
99	INDS	2020	-250.056.838.070	-0,08822	0,002472	-0,09069
100	INTP	2018	-838.595.000.000	-0,02905	-0,02241	-0,00664
101	INTP	2019	-1.695.467.000.000	-0,06101	-0,00647	-0,05454
102	INTP	2020	-1.731.674.000.000	-0,0625	0,008218	-0,07072
103	ISSP	2018	-461.652.000.000	-0,07364	0,005122	-0,07876
104	ISSP	2019	-275.657.000.000	-0,04245	-0,02159	-0,02086
105	ISSP	2020	-174.750.000.000	-0,0272	-0,01201	-0,01519
106	JECC	2018	80.984.876.000	0,042005	-0,01344	0,055442
107	JECC	2019	-77.302.605.000	-0,03677	-0,01513	-0,02164
108	JECC	2020	-393.991.637.000	-0,2086	0,087573	-0,29617
109	JPFA	2018	412.672.000.000	0,020675	-0,01349	0,034168
110	JPFA	2019	-2.877.536.000.000	-0,1159	-0,03852	-0,07738
111	JPFA	2020	-97.303.000.000	-0,00365	0,019727	-0,02338
112	JSKY	2018	55.611.835.577	0,128642	0,048886	0,079756
113	JSKY	2019	-66.568.802.132	-0,12281	-0,02526	-0,09754
114	JSKY	2020	39.740.958.617	0,073315	0,080975	-0,00766
115	KAEF	2018	143.538.257.058	0,023546	1,446193	-1,42265
116	KAEF	2019	1.869.725.081.000	0,165038	-0,13012	0,295155
117	KAEF	2020	-998.549.429.000	-0,05686	0,02566	-0,08252
118	KBLM	2018	-8.721.548.422	-0,00706	-0,05088	0,043821
119	KBLM	2019	128.734.055.417	0,099151	0,084154	0,014997
120	KBLM	2020	-56.827.530.597	-0,04424	0,060396	-0,10464
121	KDSI	2018	-11.796.000.326	-0,00888	0,038901	-0,04778
122	KDSI	2019	-193.942.898.251	-0,13939	0,016304	-0,15569
123	KDSI	2020	-78.605.531.367	-0,0627	0,02359	-0,08629
124	KINO	2018	-10.410.160.496	-0,00322	-0,04766	0,044447
125	KINO	2019	498.224.256.522	0,138698	-0,11355	0,252249
126	KINO	2020	184.847.720.027	0,039365	-0,03658	0,075949
127	KLBF	2018	-273.513.984.702	-0,01646	-0,02785	0,01139
128	KLBF	2019	34.633.001.254	0,001909	-0,02217	0,024081
129	KLBF	2020	-1.421.927.299.276	-0,07017	0,000535	-0,0707

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
130	KMTR	2018	-217.752.724.972	-0,06122	0,102596	-0,16382
131	KMTR	2019	88.214.066.763	0,024861	-0,02558	0,050439
132	KMTR	2020	787.406.525.892	0,192764	-0,10794	0,300708
133	LPIN	2018	47.793.808.227	0,178258	0,1646	0,013658
134	LPIN	2019	13.841.467.388	0,045894	0,033568	0,012326
135	LPIN	2020	-9.532.345.508	-0,02934	0,025587	-0,05492
136	MARK	2018	30.988.228.028	0,136152	0,035432	0,10072
137	MARK	2019	43.567.856.660	0,136971	0,018089	0,118883
138	MARK	2020	-74.726.689.610	-0,16935	-0,08292	-0,08643
139	MDKI	2018	4.395.000.000	0,005067	0,012895	-0,00783
140	MDKI	2019	-8.139.000.000	-0,0089	-0,00089	-0,00801
141	MDKI	2020	-22.241.000.000	-0,02408	0,000665	-0,02474
142	MERK	2018	994.359.306.000	1,173969	-0,08369	1,257656
143	MERK	2019	289.100.684.000	0,228879	0,023409	0,20547
144	MERK	2020	-81.195.000	-0,00009011	0,088988	-0,08908
145	MLBI	2018	-187.708.000.000	-0,07478	-0,01494	-0,05984
146	MLBI	2019	-128.465.000.000	-0,04446	-0,09056	0,0461
147	MLBI	2020	-587.032.000.000	-0,20264	0,173715	-0,37635
148	MLIA	2018	-38.306.640.000	-0,00739	0,016532	-0,02392
149	MLIA	2019	-49.196.467.000	-0,00935	-0,01507	0,005721
150	MLIA	2020	-343.983.928.000	-0,05974	-0,01465	-0,04509
151	MOLI	2018	73.167.907.000	0,048212	-0,03098	0,079189
152	MOLI	2019	27.389.918.000	0,014661	0,00794	0,006721
153	MOLI	2020	149.903.142.000	0,080046	-0,03915	0,119197
154	MYOR	2018	1.301.161.038.516	0,087233	-0,02341	0,11064
155	MYOR	2019	-1.252.460.055.358	-0,0712	-0,02155	-0,04965
156	MYOR	2020	-1.617.663.934.541	-0,08497	0,036759	-0,12173
157	PBID	2018	558.182.681.000	0,306878	-0,02459	0,331468
158	PBID	2019	-326.835.394.000	-0,14237	0,015139	-0,15751
159	PBID	2020	-162.404.923.000	-0,06944	0,014302	-0,08374
160	PEHA	2018	273.325.157.000	0,232432	-0,09094	0,323373
161	PEHA	2019	104.791.927.000	0,056079	-0,06309	0,119168
162	PEHA	2020	-210.819.413.000	-0,10055	0,273867	-0,37441
163	PYFA	2018	3.617.977.883	0,022674	0,040151	0,01748
164	PYFA	2019	-8.108.796.007	-0,04335	0,065568	-0,10892
165	PYFA	2020	20.992.144.187	0,11003	-0,03468	0,144705
166	ROTI	2018	-168.751.019.963	-0,03701	-0,02852	-0,00849
167	ROTI	2019	-243.269.970.905	-0,05537	-0,01941	-0,03595
168	ROTI	2020	-317.981.295.640	-0,06791	0,019804	-0,08772
169	SCCO	2018	387.488.501.216	0,096528	-0,02198	0,118509
170	SCCO	2019	161.013.208.911	0,038657	0,013881	0,024776
171	SCCO	2020	-967.686.850.413	-0,2199	0,120313	-0,34021
172	SCPI	2018	994.359.306.000	1,173969	-0,08369	1,257656

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
173	SCPI	2019	289.100.684.000	0,228879	0,023409	0,20547
174	SCPI	2020	-81.195.000	-0,00009011	0,088988	-0,08908
175	SIDO	2018	-182.540.000.000	-0,0578	0,003264	-0,06106
176	SIDO	2019	-29.225.000.000	-0,00876	-0,03831	0,02955
177	SIDO	2020	-101.738.000.000	-0,02882	-0,03867	0,009848
178	SIPD	2018	-90.577.000.000	-0,04044	-0,02349	-0,01695
179	SIPD	2019	-143.702.000.000	-0,06568	-0,0553	-0,01038
180	SIPD	2020	-98.029.000.000	-0,09911	-0,05371	-0,0454
181	SKBM	2018	71.755.023.317	0,044211	-0,01417	0,058384
182	SKBM	2019	41.449.473.910	0,0234	-0,01691	0,040312
183	SKBM	2020	-14.291.743.326	-0,00785	-0,03827	0,030423
184	SKLT	2018	17.300.752.847	0,02719	-0,06437	0,09156
185	SKLT	2019	-10.440.862.889	-0,01397	-0,00463	-0,00934
186	SKLT	2020	-57.454.804.125	-0,07265	0,044972	-0,11762
187	SMBR	2018	11.605.431.000	0,002293	-0,02236	0,02465
188	SMBR	2019	-41.161.609.000	-0,00743	-0,67337	0,665942
189	SMBR	2020	-382.037.635.000	-0,06857	-0,06492	-0,00365
190	SMGR	2018	-1.376.756.246.000	-0,02806	-0,02706	-0,001
191	SMGR	2019	-3.237.698.000.000	-0,06329	-0,03	-0,03329
192	SMGR	2020	-4.546.914.000.000	-0,05697	0,001005	-0,05798
193	SMSM	2018	90.902.000.000	0,037204	0,319109	-0,28191
194	SMSM	2019	-39.191.000.000	-0,01399	-0,37177	0,357779
195	SMSM	2020	-405.253.000.000	-0,13043	0,064355	-0,19479
196	SPMA	2018	136.529.461.798	0,062753	-0,00746	0,070213
197	SPMA	2019	324.366.841.827	0,142089	-0,02572	0,167806
198	SPMA	2020	434.881.310.877	0,183329	0,013163	0,170166
199	SRSN	2018	7.347.095.000	0,011256	-0,03426	0,045513
200	SRSN	2019	31.901.337.000	0,046451	-0,02299	0,069439
201	SRSN	2020	38.367.924.000	0,049237	-0,0208	0,070037
202	STAR	2018	-30.563.068.649	-0,04972	0,038104	-0,08782
203	STAR	2019	-73.631.842.499	-0,11954	-0,14914	0,029598
204	STAR	2020	-79.503.109.774	-0,13712	0,151228	-0,28835
205	STTP	2018	10.081.910.177	0,004304	-0,02502	0,029328
206	STTP	2019	-17.331.487.912	-0,00659	-0,05992	0,053333
207	STTP	2020	-297.616.788.803	-0,10328	0,039097	-0,14238
208	SWAT	2018	-78.785.535.672	-0,19102	-0,02733	-0,16369
209	SWAT	2019	-14.768.747.113	-0,02682	-0,03214	0,005315
210	SWAT	2020	-956.184.551	-0,00158	-0,0378	0,036219
211	TALF	2018	14.189.341.527	0,015402	-0,01626	0,031663
212	TALF	2019	54.793.925	0,0000556	-0,03356	0,033616
213	TALF	2020	-46.334.564.974	-0,03486	-0,00895	-0,02591
214	TRST	2018	-55.259.989.997	-0,01658	-0,02674	0,010156
215	TRST	2019	-73.889.555.950	-0,01724	-0,01002	-0,00722
216	TRST	2020	-248.413.118.043	-0,05882	-0,0114	-0,04742

No	Kode	Tahun	TAC _{it}	$\frac{TAC_{it}}{A_{it-1}}$	NDA _{it}	DA _{it}
217	TSPC	2018	151.290.021.912	0,020349	-0,01494	0,035293
218	TSPC	2019	-294.620.357.387	-0,03744	-0,00732	-0,03012
219	TSPC	2020	-148.329.187.344	-0,01772	-0,01308	-0,00464
220	ULTJ	2018	125.784.000.000	0,024302	-0,00711	0,03141
221	ULTJ	2019	-60.952.000.000	-0,01097	-0,01906	0,008087
222	ULTJ	2020	-107.397.000.000	-0,01625	-0,00449	-0,01177
223	UNVR	2018	1.194.908.000.000	0,063201	-0,01899	0,082192
224	UNVR	2019	-4.619.626.000.000	-0,23663	-0,02362	-0,213
225	UNVR	2020	-3.137.636.000.000	-0,15195	-0,00418	-0,14777
226	VOKS	2018	37.712.271.490	0,017872	-0,04169	0,059566
227	VOKS	2019	38.762.558.925	0,015596	-0,03524	0,050837
228	VOKS	2020	140.607.224.825	0,046437	-0,02743	0,073867
229	WIIM	2018	-89.835.218.557	-0,07329	0,001469	-0,07476
230	WIIM	2019	-171.921.152.605	-0,13693	0,004731	-0,14166
231	WIIM	2020	-43.047.974.782	-0,03313	-0,01573	-0,0174
232	WOOD	2018	656.438.090.508	0,170814	-0,10371	0,274527
233	WOOD	2019	624.249.286.576	0,136047	-0,08628	0,222325
234	WOOD	2020	143.753.234.534	0,026047	0,041897	-0,01585
235	WTON	2018	-246.738.468.265	-0,03491	-0,11771	0,082801
236	WTON	2019	-754.783.081.473	-0,08498	-0,01383	-0,07116
237	WTON	2020	-680.116.800.613	-0,06579	0,053348	-0,11914

Lampiran 4: Tabel Perhitungan Asimetri Informasi

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
1	ADES	2018	29-Okt-18	895	895	0
2	ADES	2019	24-Okt-19	1.070	1.055	1,411764706
3	ADES	2020	25-Nov-20	1.195	1.160	2,972399151
4	AGII	2018	28-Mar-19	575	565	1,754385965
5	AGII	2019	30-Mar-20	440	402	9,026128266
6	AGII	2020	31-Mar-21	1.240	1.145	7,966457023
7	AKPI	2018	26-Mar-19	740	600	20,89552259
8	AKPI	2019	18-Mei-20	408	408	0
9	AKPI	2020	22-Mar-21	478	476	0,419287212
10	ALDO	2018	15-Mar-19	392	374	4,699738903
11	ALDO	2019	09-Mar-20	466	450	3,493449782
12	ALDO	2020	09-Mar-21	440	440	0
13	ALKA	2018	27-Mar-19	400	400	0
14	ALKA	2019	24-Mar-20	360	360	0
15	ALKA	2020	29-Mar-21	278	232	18,03921569
16	AMIN	2018	24-Apr-19	480	402	17,68707483
17	AMIN	2019	26-Jun-20	316	300	5,194805195

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
18	AMIN	2020	25-Jun-21	332	252	27,39726027
19	ARNA	2018	01-Feb-19	480	450	6,451612903
20	ARNA	2019	03-Feb-20	432	420	2,816901408
21	ARNA	2020	04-Feb-21	705	685	2,877697842
22	ASII	2018	27-Feb-19	7.650	7.525	1,647446458
23	ASII	2019	27-Feb-20	6.100	5.950	2,489626556
24	ASII	2020	25-Feb-21	5.700	5.475	4,026845638
25	BTON	2018	11-Apr-19	260	248	4,724409449
26	BTON	2019	31-Mar-20	132	113	15,51020408
27	BTON	2020	31-Mar-21	296	280	5,555555556
28	BUDI	2018	20-Mar-19	103	102	0,975609756
29	BUDI	2019	30-Mar-20	83	82	1,212121212
30	BUDI	2020	29-Mar-21	107	104	2,843601896
31	CAKK	2018	08-Mar-19	157	146	7,260726073
32	CAKK	2019	09-Mar-20	51	50	1,98019802
33	CAKK	2020	01-Mar-21	63	60	4,87804878
34	CAMP	2018	29-Mar-19	640	615	3,984063745
35	CAMP	2019	24-Apr-20	195	186	4,724409449
36	CAMP	2020	26-Mar-21	244	242	0,823045267
37	CEKA	2018	15-Mar-19	1.015	1.010	0,49382716
38	CEKA	2019	29-Mar-20	1.220	1.200	1,652892562
39	CEKA	2020	29-Mar-21	1.880	1.840	2,150537634
40	CINT	2018	15-Mar-19	292	260	11,5942029
41	CINT	2019	23-Mar-20	288	258	10,98901099
42	CINT	2020	19-Mar-21	248	248	0
43	CLEO	2018	08-Mar-19	282	278	1,428571429
44	CLEO	2019	09-Mar-20	444	424	4,608294931
45	CLEO	2020	16-Mar-21	478	472	1,263157895
46	CPIN	2018	29-Mar-19	7.225	6.225	14,86988848
47	CPIN	2019	23-Apr-20	4.400	4.150	5,847953216
48	CPIN	2020	28-Mei-21	6.775	6.550	3,377110694
49	DLTA	2018	28-Mar-19	7.250	7.025	3,152364273
50	DLTA	2019	20-Mar-20	4.470	4.370	2,262443439
51	DLTA	2020	30-Mar-21	3.900	3.850	1,290322581
52	DPNS	2018	20-Mar-19	320	320	0
53	DPNS	2019	10-Mar-20	222	222	0
54	DPNS	2020	31-Mar-21	286	278	2,836879433
55	DVLA	2018	22-Mar-19	2.170	2.040	6,175771971
56	DVLA	2019	30-Mar-20	2.060	2.050	0,486618005
57	DVLA	2020	28-Apr-21	2.400	2.350	2,105263158
58	EKAD	2018	15-Mar-19	850	845	0,589970501
59	EKAD	2019	20-Mar-20	685	640	6,79245283
60	EKAD	2020	26-Mar-21	1.235	1.215	1,632653061
61	FASW	2018	08-Feb-19	7.575	7.350	3,015075377
62	FASW	2019	11-Feb-20	7.250	7.250	0

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
63	FASW	2020	01-Mar-21	7.600	7.600	0
64	GGRM	2018	25-Mar-19	85.925	81.025	5,870020964
65	GGRM	2019	23-Mar-20	39.475	36.725	7,217847769
66	GGRM	2020	30-Mar-21	36.900	36.350	1,501706485
67	GOOD	2018	26-Mar-19	361	359	0,555555556
68	GOOD	2019	08-Mei-20	253	245	3,212851406
69	GOOD	2020	10-Mei-21	332	325	2,130898021
70	HMSP	2018	21-Mar-19	3.780	3.750	0,796812749
71	HMSP	2019	30-Mar-20	1.405	1.345	4,363636364
72	HMSP	2020	22-Mar-21	1.530	1.470	4
73	HOKI	2018	25-Mar-19	150	146	2,53164557
74	HOKI	2019	30-Mar-20	169	158	6,896551724
75	HOKI	2020	16-Apr-21	240	236	1,680672269
76	HRTA	2018	27-Mar-19	262	254	3,100775194
77	HRTA	2019	18-Mei-20	238	216	9,691629956
78	HRTA	2020	28-Mei-21	208	202	2,926829268
79	ICBP	2018	19-Mar-19	3.780	3.750	0,796812749
80	ICBP	2019	20-Mar-20	1.360	1.085	22,49488753
81	ICBP	2020	19-Mar-21	1.535	1.420	7,783417936
82	IGAR	2018	27-Mar-19	380	380	0
83	IGAR	2019	27-Apr-20	236	226	4,329004329
84	IGAR	2020	29-Mar-21	352	340	3,468208092
85	IMPC	2018	22-Mar-19	920	910	1,092896175
86	IMPC	2019	30-Mar-20	1.055	1.055	0
87	IMPC	2020	07-Apr-21	1.460	1.455	0,343053173
88	INAI	2018	22-Mar-19	436	434	0,459770115
89	INAI	2019	20-Mar-20	406	378	7,142857143
90	INAI	2020	22-Apr-21	338	336	0,59347181
91	INCI	2018	25-Mar-19	577	577	0
92	INCI	2019	24-Mar-20	360	360	0
93	INCI	2020	29-Mar-21	1.115	1.050	6,004618938
94	INDE	2018	19-Mar-19	7.300	7.200	1,379310345
95	INDE	2019	20-Mar-20	6.025	5.275	13,27433628
96	INDE	2020	19-Mar-21	6.500	6.275	3,322364892
97	INDS	2018	25-Mar-19	2.080	2.050	1,452784504
98	INDS	2019	24-Apr-20	1.830	1.800	1,652892562
99	INDS	2020	26-Mar-21	1.875	1.865	0,534759358
100	INTP	2018	19-Mar-19	19.850	19.425	2,164226607
101	INTP	2019	18-Mar-20	10.150	9.100	10,90909091
102	INTP	2020	18-Mar-21	13.050	12.750	2,325581395
103	ISSP	2018	25-Mar-19	106	100	5,825242718
104	ISSP	2019	20-Feb-20	177	170	4,034582133
105	ISSP	2020	19-Mar-21	198	193	2,557544757
106	JECC	2018	27-Mar-19	6.400	6.400	0
107	JECC	2019	17-Apr-20	7.000	7.000	0

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
108	JECC	2020	29-Mar-21	5.850	5.850	0
109	JPFA	2018	05-Mar-19	2.240	2.150	4,10022779
110	JPFA	2019	28-Feb-20	1.410	1.320	6,593406593
111	JPFA	2020	28-Feb-21	1.595	1.555	2,53968254
112	JSKY	2018	15-Mar-19	563	513	9,302325581
113	JSKY	2019	10-Jun-20	91	80	12,86549708
114	JSKY	2020	31-Mei-21	130	125	3,921568627
115	KAEF	2018	22-Feb-19	3.360	3.240	3,636363636
116	KAEF	2019	13-Mar-20	740	695	6,271777003
117	KAEF	2020	22-Mar-21	3.110	3.020	2,936378467
118	KBLM	2018	25-Mar-19	234	228	2,597402597
119	KBLM	2019	27-Mar-20	316	244	25,71428571
120	KBLM	2020	30-Mar-21	218	214	1,851851852
121	KDSI	2018	24-Apr-19	1.000	940	6,18556701
122	KDSI	2019	02-Mar-20	925	900	2,739726027
123	KDSI	2020	26-Apr-21	820	800	2,469135802
124	KINO	2018	25-Mar-19	2.360	2.250	4,772234273
125	KINO	2019	30-Mar-20	2.190	2.040	7,092198582
126	KINO	2020	19-Apr-21	2.750	2.630	4,460966543
127	KLBF	2018	27-Mar-19	232	232	0
128	KLBF	2019	27-Mar-20	316	244	25,71428571
129	KLBF	2020	29-Mar-21	218	216	0,921658986
130	KMTR	2018	22-Feb-19	380	364	4,301075269
131	KMTR	2019	25-Feb-20	268	252	6,153846154
132	KMTR	2020	25-Feb-21	414	392	5,459057072
133	LPIN	2018	29-Mar-19	225	224	0,557103064
134	LPIN	2019	30-Apr-20	177	177	0
135	LPIN	2020	07-Mei-21	256	246	3,984063745
136	MARK	2018	15-Mar-19	500	496	0,803212851
137	MARK	2019	30-Apr-20	344	338	1,759530792
138	MARK	2020	30-Mar-21	1.080	1.000	7,692307692
139	MDKI	2018	27-Mar-19	288	248	14,92537313
140	MDKI	2019	18-Mar-20	160	150	6,451612903
141	MDKI	2020	18-Mar-21	250	224	10,57648414
142	MERK	2018	15-Mar-19	4.030	4.000	0,747198007
143	MERK	2019	09-Mar-20	2.050	1.910	7,070707071
144	MERK	2020	31-Mar-21	3.220	3.170	1,564945227
145	MLBI	2018	15-Feb-19	17.875	17.400	2,693125443
146	MLBI	2019	21-Feb-20	15.200	15.150	0,329489292
147	MLBI	2020	03-Mar-21	9.350	9.025	3,537414966
148	MLIA	2018	22-Mar-19	292	280	4,195804196
149	MLIA	2019	19-Mar-20	90	88	2,69058296
150	MLIA	2020	25-Mar-21	132	129	2,298850575
151	MOLI	2018	18-Mar-19	1.003	986	1,724857561
152	MOLI	2019	31-Mar-20	973	973	0

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
153	MOLI	2020	05-Mei-21	716	711	0,599801001
154	MYOR	2018	15-Mar-19	2.650	2.610	1,520912548
155	MYOR	2019	30-Mar-20	1.890	1.815	4,048582996
156	MYOR	2020	30-Mar-21	2.730	2.610	4,494382022
157	PBID	2018	20-Mar-19	1.120	1.100	1,801801802
158	PBID	2019	26-Mar-20	760	705	7,508532423
159	PBID	2020	08-Mar-21	1.535	1.525	0,653594771
160	PEHA	2018	11-Feb-19	2.520	2.100	18,18181818
161	PEHA	2019	12-Mar-20	850	780	8,588957055
162	PEHA	2020	19-Mar-21	1.300	1.275	1,941747573
163	PYFA	2018	18-Mar-19	180	180	0
164	PYFA	2019	18-Mar-20	170	170	0
165	PYFA	2020	12-Apr-21	1.035	960	7,518796992
166	ROTI	2018	13-Mar-19	1.225	1.210	1,232032854
167	ROTI	2019	28-Feb-20	1.280	1.270	0,784313725
168	ROTI	2020	29-Mar-21	1.390	1.360	2,181818182
169	SCCO	2018	25-Mar-19	9.100	9.100	0
170	SCCO	2019	27-Mar-20	9.100	9.100	0
171	SCCO	2020	30-Mar-21	11.200	11.200	0
172	SCPI	2018	15-Mar-19	0	0	0
173	SCPI	2019	09-Mar-20	0	0	0
174	SCPI	2020	31-Mar-21	0	0	0
175	SIDO	2018	15-Feb-19	404	397	1,747815231
176	SIDO	2019	10-Feb-20	610	590	3,333333333
177	SIDO	2020	05-Feb-21	779	754	3,261578604
178	SIPD	2018	21-Mar-19	850	850	0
179	SIPD	2019	21-Mar-20	980	915	6,860158311
180	SIPD	2020	22-Mar-21	1.500	1.420	5,479452055
181	SKBM	2018	22-Mar-19	478	432	10,10989011
182	SKBM	2019	30-Mar-20	428	428	0
183	SKBM	2020	21-Mei-21	366	364	0,547945205
184	SKLT	2018	12-Mar-19	1.500	1.500	0
185	SKLT	2019	12-Mar-20	1.610	1.610	0
186	SKLT	2020	09-Mar-21	1.985	1.590	22,8373621
187	SMBR	2018	14-Feb-19	1.555	1.520	2,276422764
188	SMBR	2019	14-Feb-20	336	290	14,69648562
189	SMBR	2020	22-Feb-21	980	950	3,10880829
190	SMGR	2018	30-Mar-19	14.000	13.700	2,166064982
191	SMGR	2019	12-Mar-20	8.900	8.025	10,33973412
192	SMGR	2020	26-Feb-21	10.300	9.950	3,456790123
193	SMSM	2018	27-Mar-19	1.630	1.585	2,799377916
194	SMSM	2019	23-Apr-20	1.340	1.300	3,03030303
195	SMSM	2020	30-Apr-21	1.350	1.305	3,389830508
196	SPMA	2018	28-Mar-19	188	184	2,150537634
197	SPMA	2019	27-Mar-20	161	154	4,444444444

NO	KODE	Tahun	Tanggal publikasi	Harga Tertinggi (Ask)	Harga Terendah (Bid)	Asimetri Informasi
198	SPMA	2020	22-Mar-21	215	211	1,877934272
199	SRSN	2018	27-Mar-19	71	68	4,316546763
200	SRSN	2019	27-Mar-20	63	58	8,26446281
201	SRSN	2020	29-Mar-21	64	60	6,451612903
202	STAR	2018	28-Mar-19	114	110	3,571428571
203	STAR	2019	27-Apr-20	139	132	5,166051661
204	STAR	2020	24-Mei-21	113	99	13,20754717
205	STTP	2018	30-Mar-19	3.300	3.300	0
206	STTP	2019	27-Mei-20	9.300	8.750	6,094182825
207	STTP	2020	25-Mei-21	6.800	6.500	4,511278195
208	SWAT	2018	26-Mar-19	121	118	2,510460251
209	SWAT	2019	20-Mar-20	73	68	7,092198582
210	SWAT	2020	21-Mei-21	96	90	6,451612903
211	TALF	2018	11-Mar-19	282	282	0
212	TALF	2019	20-Mar-20	236	236	0
213	TALF	2020	16-Apr-21	326	320	1,857585139
214	TRST	2018	25-Mar-19	410	400	2,469135802
215	TRST	2019	19-Mei-20	352	352	0
216	TRST	2020	27-Mei-21	468	450	3,921568627
217	TSPC	2018	15-Mar-19	1.770	1.705	3,741007194
218	TSPC	2019	16-Mar-20	1.110	1.110	0
219	TSPC	2020	15-Mar-21	1.510	1.465	3,025210084
220	ULTJ	2018	25-Mar-19	1.250	1.225	2,02020202
221	ULTJ	2019	20-Mar-20	1.280	1.195	6,868686869
222	ULTJ	2020	01-Apr-21	1.525	1.500	1,652892562
223	UNVR	2018	31-Jan-19	10.000	9.860	1,409869084
224	UNVR	2019	29-Jan-20	8.300	8.225	0,9077115582
225	UNVR	2020	03-Feb-21	7.325	7.000	4,537521815
226	VOKS	2018	25-Mar-19	330	324	1,834862385
227	VOKS	2019	09-Apr-20	264	254	3,861003861
228	VOKS	2020	31-Mar-21	200	198	1,005025126
229	WIIM	2018	18-Mar-19	320	306	4,47284345
230	WIIM	2019	27-Apr-20	111	108	2,739726027
231	WIIM	2020	05-Apr-21	925	895	3,236763297
232	WOOD	2018	22-Mar-19	940	915	2,69541779
233	WOOD	2019	20-Apr-20	300	280	6,896551724
234	WOOD	2020	14-Apr-21	850	810	4,819277108
235	WTON	2018	22-Feb-19	470	454	3,463203463
236	WTON	2019	21-Feb-20	394	384	2,570694087
237	WTON	2020	18-Feb-21	376	354	6,02739726

Lampiran 5: Tabel Perhitungan Ukuran Perusahaan

NO	KODE	Tahun	Total Aset	Ukuran Perusahaan
1	ADES	2018	881.275.000.000	27,50463556
2	ADES	2019	822.375.000.000	27,43546233
3	ADES	2020	890.363.000.000	27,51489508
4	AGII	2018	6.647.755.000.000	29,52530032
5	AGII	2019	7.021.882.000.000	29,58005239
6	AGII	2020	7.121.458.000.000	29,5941336
7	AKPI	2018	3.070.410.492.000	28,75283238
8	AKPI	2019	2.776.775.756.000	28,65231157
9	AKPI	2020	2.644.267.716.000	28,60341529
10	ALDO	2018	887.748.699.687	27,51195454
11	ALDO	2019	925.114.449.507	27,5531833
12	ALDO	2020	953.551.967.212	27,58345976
13	ALKA	2018	648.968.295.000	27,1986497
14	ALKA	2019	604.824.614.000	27,12820436
15	ALKA	2020	418.630.902.000	26,76025547
16	AMIN	2018	360.906.218.575	26,61188398
17	AMIN	2019	404.722.056.954	26,72646639
18	AMIN	2020	420.680.923.158	26,76514048
19	ARNA	2018	1.652.905.985.730	28,13355606
20	ARNA	2019	1.799.137.069.343	28,21832826
21	ARNA	2020	1.970.340.289.520	28,30922738
22	ASII	2018	344.711.000.000.000	33,4737275
23	ASII	2019	351.958.000.000.000	33,49453297
24	ASII	2020	338.203.000.000.000	33,45466742
25	BTON	2018	217.362.960.011	26,10483442
26	BTON	2019	230.561.123.774	26,16378184
27	BTON	2020	234.905.016.318	26,18244708
28	BUDI	2018	3.392.980.000.000	28,85272971
29	BUDI	2019	2.999.767.000.000	28,72955573
30	BUDI	2020	2.963.007.000.000	28,71722575
31	CAKK	2018	328.891.169.916	26,51899274
32	CAKK	2019	329.920.473.799	26,52211747
33	CAKK	2020	354.900.568.484	26,5951035
34	CAMP	2018	1.004.275.813.783	27,63528781
35	CAMP	2019	1.057.529.235.986	27,68695639
36	CAMP	2020	1.036.873.666.641	27,7143265
37	CEKA	2018	1.168.956.042.706	27,7871322
38	CEKA	2019	1.393.079.542.074	27,96253791
39	CEKA	2020	1.566.673.828.068	28,07997591
40	CINT	2018	491.382.035.136	26,92048774
41	CINT	2019	521.493.784.876	26,97996319
42	CINT	2020	498.020.612.974	26,9339073
43	CLEO	2018	833.933.861.594	27,44941993
44	CLEO	2019	1.245.144.303.719	27,85027255
45	CLEO	2020	1.310.940.121.622	27,90176565
46	CPIN	2018	27.645.118.000.000	30,95047026
47	CPIN	2019	29.353.041.000.000	31,01041727
48	CPIN	2020	31.159.291.000.000	31,07013358
49	DLTA	2018	1.523.517.170.000	28,05204271
50	DLTA	2019	1.425.983.722.000	27,98588302
51	DLTA	2020	1.225.580.913.000	27,83443606
52	DPNS	2018	322.185.012.261	26,49839179
53	DPNS	2019	318.141.387.900	26,48576174
54	DPNS	2020	317.310.718.779	26,48314732
55	DVLA	2018	1.682.821.739.000	28,15149311
56	DVLA	2019	1.829.960.714.000	28,23531561
57	DVLA	2020	1.986.711.872	21,40974678
58	EKAD	2018	852.267.454.400	27,47116623
59	EKAD	2019	968.234.349.565	27,59873999
60	EKAD	2020	1.081.979.820.386	27,70981365
61	FASW	2018	10.965.118.708.784	30,02574032
62	FASW	2019	10.751.992.944.302	30,00611224
63	FASW	2020	11.513.044.288.721	30,07450179
64	GGRM	2018	69.097.219.000.000	31,8665356
65	GGRM	2019	78.647.274.000.000	31,99599408
66	GGRM	2020	78.191.409.000.000	31,9901809
67	GOOD	2018	4.212.408.305.683	29,06905564
68	GOOD	2019	5.063.067.672.414	29,25299367
69	GOOD	2020	6.570.969.641.033	29,51368252
70	HMSP	2018	46.602.420.000.000	31,47267359
71	HMSP	2019	50.902.806.000.000	31,56093917
72	HMSP	2020	49.674.090.000.000	31,53650459
73	HOKI	2018	758.846.556.031	27,35506543
74	HOKI	2019	848.676.035.300	27,46694337
75	HOKI	2020	906.924.214.166	27,53332473
76	HRTA	2018	1.537.031.552.479	28,06087411
77	HRTA	2019	2.311.190.054.987	28,46878368
78	HRTA	2020	2.830.686.417.461	28,67154035
79	ICBP	2018	34.367.153.000.000	31,16812237
80	ICBP	2019	38.709.914.000.000	31,28710136
81	ICBP	2020	103.588.325.000.000	32,27144575
82	IGAR	2018	570.197.810.698	27,06924917
83	IGAR	2019	617.594.780.669	27,14909838
84	IGAR	2020	665.863.417.235	27,22435041
85	IMPC	2018	2.370.198.817.803	28,49399496
86	IMPC	2019	2.501.132.856.219	28,54776489
87	IMPC	2020	2.697.100.062.756	28,62319826
88	INAI	2018	1.400.683.598.096	27,96798152

NO	KODE	Tahun	Total Aset	Ukuran Perusahaan
89	INAI	2019	1.212.894.403.676	27,82403069
90	INAI	2020	1.395.969.637.457	27,96461037
91	INCI	2018	391.362.697.956	26,69290058
92	INCI	2019	405.445.049.452	26,72825119
93	INCI	2020	444.865.800.672	26,8210385
94	INDF	2018	96.537.796.000.000	32,20095572
95	INDF	2019	96.198.559.000.000	32,19743549
96	INDF	2020	163.136.516.000.000	32,72560849
97	INDS	2018	2.482.337.567.967	28,5402218
98	INDS	2019	2.834.422.741.208	28,67285941
99	INDS	2020	2.826.260.084.696	28,66997543
100	INTP	2018	27.788.562.000.000	30,95564561
101	INTP	2019	27.707.749.000.000	30,95273324
102	INTP	2020	27.344.672.000.000	30,93954282
103	ISSP	2018	6.494.070.000.000	29,50191057
104	ISSP	2019	6.424.507.000.000	29,49114101
105	ISSP	2020	6.076.604.000.000	29,4354671
106	JECC	2018	2.102.146.140.000	28,37397991
107	JECC	2019	1.888.753.850.000	28,26693839
108	JECC	2020	1.513.949.141.000	28,04574268
109	JPFA	2018	24.827.355.000.000	30,84296719
110	JPFA	2019	26.650.895.000.000	30,91384385
111	JPFA	2020	25.951.760.000.000	30,88726055
112	JSKY	2018	542.056.619.997	27,0186363
113	JSKY	2019	542.056.619.997	27,0186363
114	JSKY	2020	495.492.401.031	26,92881785
115	KAEF	2018	11.329.090.864.000	30,05839495
116	KAEF	2019	18.352.877.132.000	30,54080747
117	KAEF	2020	17.562.816.674.000	30,49680509
118	KBLM	2018	1.298.358.478.375	27,89212187
119	KBLM	2019	1.284.437.358.420	27,88134189
120	KBLM	2020	1.026.762.882.496	27,65743214
121	KDSI	2018	1.391.416.464.512	27,96134338
122	KDSI	2019	1.253.650.408.375	27,85708074
123	KDSI	2020	1.245.707.236.962	27,85072455
124	KINO	2018	3.592.164.205.408	28,90977598
125	KINO	2019	4.695.764.958.883	29,17768215
126	KINO	2020	5.255.359.155.031	29,29026946
127	KLBF	2018	18.146.206.145.369	30,52948263
128	KLBF	2019	20.264.726.862.584	30,6399029
129	KLBF	2020	22.564.300.317.374	30,74739014
130	KMTR	2018	3.548.239.174.625	28,89747259
131	KMTR	2019	4.084.828.309.213	29,03830081
132	KMTR	2020	5.127.760.608.990	29,26569015

NO	KODE	Tahun	Total Aset	Ukuran Perusahaan
133	LPIN	2018	301.596.448.818	26,4323557
134	LPIN	2019	324.916.202.729	26,50683315
135	LPIN	2020	337.792.393.010	26,54569732
136	MARK	2018	318.080.326.465	26,48556979
137	MARK	2019	441.254.067.741	26,81288666
138	MARK	2020	719.726.855.599	27,30213761
139	MDKI	2018	914.065.000.000	27,54116752
140	MDKI	2019	923.795.000.000	27,55175602
141	MDKI	2020	973.684.000.000	27,60435265
142	MERK	2018	1.263.113.689.000	27,86460097
143	MERK	2019	901.060.986.000	27,52683878
144	MERK	2020	929.901.046.000	27,55834402
145	MLBI	2018	2.889.501.000.000	28,69210494
146	MLBI	2019	2.896.950.000.000	28,69467958
147	MLBI	2020	2.907.425.000.000	28,69828893
148	MLIA	2018	5.263.726.099.000	29,29186028
149	MLIA	2019	5.758.102.626.000	29,38162913
150	MLIA	2020	5.745.215.496.000	29,37938854
151	MOLI	2018	1.868.245.599.000	28,25602092
152	MOLI	2019	1.872.712.715.000	28,25840915
153	MOLI	2020	2.279.580.714.000	28,45501264
154	MYOR	2018	17.591.706.426.634	30,49844868
155	MYOR	2019	19.037.918.806.473	30,57745383
156	MYOR	2020	19.777.500.514.550	30,61556607
157	PBID	2018	2.295.734.967.000	28,46207416
158	PBID	2019	2.338.919.728.000	28,48071028
159	PBID	2020	2.421.301.079.000	28,51532615
160	PEHA	2018	1.868.663.546.000	28,25624461
161	PEHA	2019	2.096.719.180.000	28,37139494
162	PEHA	2020	1.915.989.375.000	28,28125525
163	PYFA	2018	187.057.163.854	25,9546801
164	PYFA	2019	190.786.208.250	25,97441931
165	PYFA	2020	228.575.380.866	26,15513189
166	ROTI	2018	4.393.810.380.883	29,11121793
167	ROTI	2019	4.682.083.844.951	29,17476439
168	ROTI	2020	4.452.166.671.985	29,12441199
169	SCCO	2018	4.165.196.478.857	29,05778456
170	SCCO	2019	4.400.655.628.146	29,11277465
171	SCCO	2020	3.743.659.318.718	28,95108481
172	SCPI	2018	1.263.113.689.000	27,86460097
173	SCPI	2019	901.060.986.000	27,52683878
174	SCPI	2020	929.901.046.000	27,55834402
175	SIDO	2018	3.337.628.000.000	28,83628149
176	SIDO	2019	3.529.557.000.000	28,89219348

NO	KODE	Tahun	Total Aset	Ukuran Perusahaan
177	SIDO	2020	3.849.516.000.000	28,97896854
178	SIPD	2018	2.187.879.000.000	28,4139537
179	SIPD	2019	989.117.000.000	27,62007846
180	SIPD	2020	988.637.000.000	27,61959306
181	SKBM	2018	1.771.365.972.009	28,2027721
182	SKBM	2019	1.820.383.352.811	28,23006823
183	SKBM	2020	1.768.660.546.754	28,20124362
184	SKLT	2018	747.293.725.435	27,33972415
185	SKLT	2019	790.845.543.826	27,39636852
186	SKLT	2020	773.863.042.440	27,37466075
187	SMBR	2018	5.538.079.503.000	29,3426689
188	SMBR	2019	5.571.270.204.000	29,34864419
189	SMBR	2020	5.737.175.560.000	29,37798814
190	SMGR	2018	51.155.890.227.000	31,56589876
191	SMGR	2019	79.807.067.000.000	32,01063318
192	SMGR	2020	78.006.244.000.000	31,98780999
193	SMSM	2018	2.801.203.000.000	28,66107008
194	SMSM	2019	3.106.981.000.000	28,76467263
195	SMSM	2020	3.375.526.000.000	28,84757228
196	SPMA	2018	2.282.845.632.924	28,45644387
197	SPMA	2019	2.372.130.750.775	28,49480972
198	SPMA	2020	2.316.065.006.133	28,47089074
199	SRSN	2018	686.777.211.000	27,25527578
200	SRSN	2019	779.246.858.000	27,38159372
201	SRSN	2020	906.846.895.000	27,53323947
202	STAR	2018	615.956.006.710	27,14644138
203	STAR	2019	579.813.156.839	27,08597175
204	STAR	2020	497.557.497.473	26,93297696
205	STTP	2018	2.631.189.810.030	28,59845726
206	STTP	2019	2.881.563.083.954	28,689354
207	STTP	2020	3.448.995.059.882	28,86910402

NO	KODE	Tahun	Total Aset	Ukuran Perusahaan
208	SWAT	2018	550.572.793.185	27,03422502
209	SWAT	2019	605.688.084.522	27,12963098
210	SWAT	2020	640.935.546.558	27,18619474
211	TALF	2018	984.597.771.989	27,61549904
212	TALF	2019	1.329.083.050.439	27,91551038
213	TALF	2020	1.474.472.516.166	28,01932143
214	TRST	2018	4.284.901.587.126	29,0861187
215	TRST	2019	4.349.022.887.699	29,10097231
216	TRST	2020	4.223.302.387.771	29,07163849
217	TSPC	2018	7.869.975.060.326	29,69407601
218	TSPC	2019	8.372.769.580.743	29,75600584
219	TSPC	2020	9.104.657.533.366	29,83980722
220	ULTJ	2018	5.555.871.000.000	29,34587632
221	ULTJ	2019	6.608.422.000.000	29,51936601
222	ULTJ	2020	8.754.116.000.000	29,80054511
223	UNVR	2018	19.522.970.000.000	30,60261284
224	UNVR	2019	20.649.371.000.000	30,65870597
225	UNVR	2020	20.534.632.000.000	30,65313394
226	VOKS	2018	2.485.382.578.010	28,54144772
227	VOKS	2019	3.027.942.155.357	28,73890435
228	VOKS	2020	2.915.635.059.892	28,70110877
229	WIIM	2018	1.255.573.914.558	27,85861389
230	WIIM	2019	1.299.521.608.556	27,89301732
231	WIIM	2020	1.614.442.007.528	28,11001051
232	WOOD	2018	4.588.497.407.410	29,15457372
233	WOOD	2019	5.518.890.225.060	29,33919791
234	WOOD	2020	5.949.006.786.510	29,41424539
235	WTON	2018	8.881.778.299.672	29,81502291
236	WTON	2019	10.337.895.087.207	29,96683739
237	WTON	2020	8.509.017.299.594	29,77214758

Lampiran 6: Tabel Perhitungan Kepemilikan Manajerial

No	KODE	Tahun	Jumlah saham direksi	Jumlah saham beredar	KM
1	ADES	2018	0	589.896.800	0
2	ADES	2019	0	589.896.800	0
3	ADES	2020	0	589.896.800	0
4	AGII	2018	173.997.600	3.066.660.000	0,056738471
5	AGII	2019	182.297.600	3.066.660.000	0,059444999
6	AGII	2020	191.229.100	3.066.660.000	0,062357451
7	AKPI	2018	31.072.621	612.248.000	0,05075169
8	AKPI	2019	31.072.621	612.248.000	0,05075169
9	AKPI	2020	31.072.621	612.248.000	0,05075169
10	ALDO	2018	106.159.231	550.000.000	0,193016784
11	ALDO	2019	106.159.231	1.100.000.000	0,096508392
12	ALDO	2020	106.159.231	1.100.000.000	0,096508392
13	ALKA	2018	0	507.665.055	0
14	ALKA	2019	0	507.665.055	0
15	ALKA	2020	0	507.665.055	0
16	AMIN	2018	42.000.000	1.080.000.000	0,038888889
17	AMIN	2019	42.000.000	1.080.000.000	0,038888889
18	AMIN	2020	42.000.000	1.080.000.000	0,038888889
19	ARNA	2018	2.740.000.000	7.341.430.976	0,37322424
20	ARNA	2019	2.740.000.000	7.341.430.976	0,37322424
21	ARNA	2020	2.740.000.000	7.341.430.976	0,37322424
22	ASII	2018	20.111.900	40.483.553.140	0,000496792
23	ASII	2019	24.524.900	40.483.553.140	0,000605799
24	ASII	2020	23.523.900	40.483.553.140	0,000581073
25	BTON	2018	644.000.000	720.000.000	0,894444444
26	BTON	2019	644.000.000	720.000.000	0,894444444
27	BTON	2020	644.000.000	720.000.000	0,894444444
28	BUDI	2018	0	4.498.997.362	0
29	BUDI	2019	0	4.498.997.362	0
30	BUDI	2020	0	4.498.997.362	0
31	CAKK	2018	547.100.000	1.203.300.006	0,454666332
32	CAKK	2019	547.100.000	1.203.300.006	0,454666332
33	CAKK	2020	547.100.000	1.203.300.219	0,454666251
34	CAMP	2018	35.200.000	5.885.000.000	0,005981308
35	CAMP	2019	35.200.000	5.885.000.000	0,005981308
36	CAMP	2020	35.200.000	5.885.000.000	0,005981308
37	CEKA	2018	4.500.000	595.000.000	0,007563023
38	CEKA	2019	0	595.000.000	0
39	CEKA	2020	0	595.000.000	0
40	CINT	2018	0	1.000.000.000	0
41	CINT	2019	0	1.000.000.000	0
42	CINT	2020	0	1.000.000.000	0
43	CLEO	2018	0	12.000.000.000	0
44	CLEO	2019	0	12.000.000.000	0
45	CLEO	2020	0	12.000.000.000	0
46	CPIN	2018	59.500	16.398.000.000	3,62849E-06
47	CPIN	2019	0	16.398.000.000	0
48	CPIN	2020	0	16.398.000.000	0
49	DLTA	2018	0	800.659.050	0
50	DLTA	2019	0	800.659.050	0

No	KODE	Tahun	Jumlah saham direksi	Jumlah saham beredar	KM
51	DLTA	2020	0	800.659.050	0
52	DPNS	2018	19.560.226	331.129.952	0,059071147
53	DPNS	2019	19.555.206	331.129.952	0,059055987
54	DPNS	2020	19.548.897	331.129.952	0,059036934
55	DVLA	2018	0	1.120.000.000	0
56	DVLA	2019	0	1.120.000.000	0
57	DVLA	2020	0	1.120.000.000	0
58	EKAD	2018	0	1.120.000.000	0
59	EKAD	2019	0	1.120.000.000	0
60	EKAD	2020	0	1.120.000.000	0
61	FASW	2018	209.390.499	2.477.888.787	0,08450359
62	FASW	2019	0	2.477.888.787	0
63	FASW	2020	0	2.477.888.787	0
64	GGRM	2018	12.946.930	1.924.088.000	0,006728866
65	GGRM	2019	12.946.930	1.924.088.000	0,006728866
66	GGRM	2020	12.946.930	1.924.088.000	0,006728866
67	GOOD	2018	757.938.001	7.379.580.290	0,102707467
68	GOOD	2019	1.250.218.001	7.379.580.290	0,169415868
69	GOOD	2020	752.102.701	7.379.580.290	0,101916731
70	HMSP	2018	0	116.318.076.900	0
71	HMSP	2019	0	116.318.076.900	0
72	HMSP	2020	0	116.318.076.900	0
73	HOKI	2018	35.817.472	2.374.834.620	0,015082091
74	HOKI	2019	35.817.472	2.378.405.500	0,015059447
75	HOKI	2020	35.817.472	2.419.438.170	0,014804045
76	HRTA	2018	137.470.000	4.605.262.400	0,029850633
77	HRTA	2019	19.320.300	4.605.262.400	0,004195266
78	HRTA	2020	19.320.300	4.605.262.400	0,004195266
79	ICBP	2018	0	11.661.908.000	0
80	ICBP	2019	0	11.661.908.000	0
81	ICBP	2020	0	11.661.908.000	0
82	IGAR	2018	0	972.204.500	0
83	IGAR	2019	0	972.204.500	0
84	IGAR	2020	0	972.204.500	0
85	IMPC	2018	81.478.000	4.833.500.000	0,016856936
86	IMPC	2019	81.478.000	4.833.500.000	0,016856936
87	IMPC	2020	81.478.000	4.833.500.000	0,016856936
88	INAI	2018	0	633.600.000	0
89	INAI	2019	0	633.600.000	0
90	INAI	2020	0	633.600.000	0
91	INCI	2018	29.046.423	196.121.237	0,148104425
92	INCI	2019	29.272.489	196.121.237	0,14925711
93	INCI	2020	33.962.489	196.121.237	0,173170889
94	INDF	2018	1.461.020	8.780.426.500	0,000166395
95	INDF	2019	1.380.020	8.780.426.500	0,00015717
96	INDF	2020	1.380.020	8.780.426.500	0,00015717
97	INDS	2018	2.856.434	656.249.710	0,004352663
98	INDS	2019	2.683.334	656.249.710	0,004088892
99	INDS	2020	2.683.334	656.249.710	0,004088892
100	INTP	2018	0	3.681.231.699	0

No	KODE	Tahun	Jumlah saham direksi	Jumlah saham beredar	KM
101	INTP	2019	0	3.681.231.699	0
102	INTP	2020	0	3.681.231.699	0
103	ISSP	2018	0	7.185.992.035	0
104	ISSP	2019	0	7.185.992.035	0
105	ISSP	2020	0	7.185.992.035	0
106	JECC	2018	0	151.200.000	0
107	JECC	2019	0	151.200.000	0
108	JECC	2020	0	151.200.000	0
109	JPFA	2018	0	11.726.575.201	0
110	JPFA	2019	0	11.726.575.201	0
111	JPFA	2020	0	11.726.575.201	0
112	JSKY	2018	0	1.016.270.000	0
113	JSKY	2019	0	2.032.540.000	0
114	JSKY	2020	0	2.032.540.000	0
115	KAEF	2018	72.300	5.554.000.000	1,30176E-05
116	KAEF	2019	0	5.554.000.000	0
117	KAEF	2020	0	5.554.000.000	0
118	KBLM	2018	0	1.120.000.000	0
119	KBLM	2019	0	1.120.000.000	0
120	KBLM	2020	0	1.120.000.000	0
121	KDSI	2018	0	405.000.000	0
122	KDSI	2019	0	405.000.000	0
123	KDSI	2020	22.345.500	405.000.000	0,055174074
124	KINO	2018	153.623.000	1.428.571.500	0,107536095
125	KINO	2019	142.541.000	1.428.571.500	0,099778695
126	KINO	2020	178.441.300	1.428.571.500	0,124908904
127	KLBF	2018	0	46.875.122.110	0
128	KLBF	2019	0	46.875.122.110	0
129	KLBF	2020	0	46.875.122.110	0
130	KMTR	2018	0	8.215.366.379	0
131	KMTR	2019	0	8.215.366.379	0
132	KMTR	2020	0	8.215.366.379	0
133	LPIN	2018	0	425.000.000	0
134	LPIN	2019	0	425.000.000	0
135	LPIN	2020	0	425.000.000	0
136	MARK	2018	952.351	760.000.062	0,001253093
137	MARK	2019	132.761.755	3.800.000.310	0,034937301
138	MARK	2020	100.102.055	3.800.000.310	0,026342644
139	MDKI	2018	251.831.681	2.530.150.002	0,099532313
140	MDKI	2019	254.582.681	2.530.150.002	0,1006196
141	MDKI	2020	254.831.681	2.530.150.002	0,100718013
142	MERK	2018	0	448.000.000	0
143	MERK	2019	0	448.000.000	0
144	MERK	2020	0	448.000.000	0
145	MLBI	2018	0	2.107.000.000	0
146	MLBI	2019	0	2.107.000.000	0
147	MLBI	2020	0	2.107.000.000	0
148	MLIA	2018	109.374.500	1.323.000.000	0,08267158
149	MLIA	2019	353.200	1.323.000.000	0,000266969
150	MLIA	2020	353.200	1.323.000.000	0,000266969

No	KODE	Tahun	Jumlah saham direksi	Jumlah saham beredar	KM
151	MOLI	2018	431.277.758	1.983.888.498	0,21739012
152	MOLI	2019	510.684.558	2.334.888.498	0,218719035
153	MOLI	2020	510.684.558	2.334.888.498	0,218719035
154	MYOR	2018	5.638.834.400	22.358.699.725	0,252198673
155	MYOR	2019	5.638.834.400	22.358.699.725	0,252198673
156	MYOR	2020	5.638.834.400	22.358.699.725	0,252198673
157	PBID	2018	214.993.800	1.875.000.000	0,11466336
158	PBID	2019	220.839.700	1.875.000.000	0,117781173
159	PBID	2020	214.993.800	1.875.000.000	0,11466336
160	PEHA	2018	77.472.800	840.000.000	0,092229524
161	PEHA	2019	77.613.800	840.000.000	0,092397381
162	PEHA	2020	77.533.750	840.000.000	0,092302083
163	PYFA	2018	123.480.000	535.080.000	0,230769231
164	PYFA	2019	123.480.000	535.080.000	0,230769231
165	PYFA	2020	0	535.080.000	0
166	ROTI	2018	0	6.186.488.888	0
167	ROTI	2019	0	6.186.488.888	0
168	ROTI	2020	0	6.186.488.888	0
169	SCCO	2018	0	205.583.400	0
170	SCCO	2019	0	205.583.400	0
171	SCCO	2020	0	205.583.400	0
172	SCPI	2018	0	448.000.000	0
173	SCPI	2019	0	448.000.000	0
174	SCPI	2020	0	448.000.000	0
175	SIDO	2018	0	15.000.000.000	0
176	SIDO	2019	0	15.000.000.000	0
177	SIDO	2020	0	15.000.000.000	0
178	SIPD	2018	0	1.339.102.579	0
179	SIPD	2019	0	1.339.102.579	0
180	SIPD	2020	0	1.339.102.579	0
181	SKBM	2018	38.304.991	1.726.003.217	0,022192885
182	SKBM	2019	38.304.991	1.726.003.217	0,022192885
183	SKBM	2020	38.304.991	1.726.003.217	0,022192885
184	SKLT	2018	5.687.044	621.666.450	0,009148063
185	SKLT	2019	5.687.044	621.666.450	0,009148063
186	SKLT	2020	5.687.044	621.666.450	0,009148063
187	SMBR	2018	0	9.932.534.336.000	0
188	SMBR	2019	0	9.932.534.336.000	0
189	SMBR	2020	0	9.932.534.336.000	0
190	SMGR	2018	0	5.931.520.000	0
191	SMGR	2019	0	5.931.520.000	0
192	SMGR	2020	0	5.931.520.000	0
193	SMSM	2018	459.823.552	5.758.675.440	0,07984884
194	SMSM	2019	459.569.652	5.758.675.440	0,07980475
195	SMSM	2020	459.569.652	5.758.675.440	0,07980475
196	SPMA	2018	0	2.114.570.958	0
197	SPMA	2019	0	2.114.570.958	0
198	SPMA	2020	0	2.114.570.958	0
199	SRSN	2018	2.077.709.373	6.020.000.000	0,345134447
200	SRSN	2019	1.747.631.373	6.020.000.000	0,290304215

No	KODE	Tahun	Jumlah saham direksi	Jumlah saham beredar	KM
201	SRSN	2020	1.720.200.266	6.020.000.000	0,285747552
202	STAR	2018	0	4.800.000.602	0
203	STAR	2019	0	4.800.000.602	0
204	STAR	2020	0	4.800.000.602	0
205	STTP	2018	42.774.400	1.310.000.000	0,032652214
206	STTP	2019	42.774.400	1.310.000.000	0,032652214
207	STTP	2020	42.774.400	1.310.000.000	0,032652214
208	SWAT	2018	0	3.019.200.000	0
209	SWAT	2019	0	3.019.200.000	0
210	SWAT	2020	0	3.019.200.000	0
211	TALF	2018	0	1.353.435.000	0
212	TALF	2019	0	1.353.435.000	0
213	TALF	2020	0	1.353.435.000	0
214	TRST	2018	176.023.159	2.808.000.000	0,06268631
215	TRST	2019	176.023.159	2.808.000.000	0,06268631
216	TRST	2020	176.023.159	2.808.000.000	0,06268631
217	TSPC	2018	0	4.500.000.000	0
218	TSPC	2019	0	4.500.000.000	0
219	TSPC	2020	0	4.500.000.000	0
220	ULTJ	2018	3.967.948.900	11.553.528.000	0,343440454
221	ULTJ	2019	4.160.913.460	11.553.528.000	0,360142241
222	ULTJ	2020	5.565.634.360	11.553.528.000	0,481725959
223	UNVR	2018	0	7.630.000.000	0
224	UNVR	2019	0	7.630.000.000	0
225	UNVR	2020	0	38.150.000.000	0
226	VOKS	2018	477.613.945	4.155.602.595	0,114932536
227	VOKS	2019	251.043.958	4.155.602.595	0,060410964
228	VOKS	2020	251.043.958	4.155.602.595	0,060410964
229	WIIM	2018	798.148.726	2.099.873.760	0,380093671
230	WIIM	2019	522.945.726	2.099.873.760	0,249036745
231	WIIM	2020	806.848.726	2.099.873.760	0,384236777
232	WOOD	2018	56.250.000	6.306.250.000	0,008919722
233	WOOD	2019	56.250.000	6.306.250.000	0,008919722
234	WOOD	2020	546.300	6.306.250.000	8,66283E-05
235	WTON	2018	16.627.100	8.715.466.600	0,001907769
236	WTON	2019	3.298.000	8.715.466.600	0,000378408
237	WTON	2020	74.578.000	8.715.466.600	0,008556972

Lampiran 7: Hasil Output SPSS

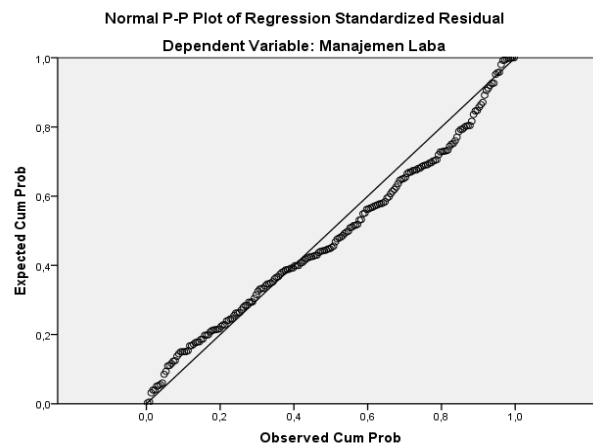
Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Manajemen Laba	200	-,29	,54	,0006	,11056
Asimetri Informasi	200	,00	25,71	3,5910	3,57571
Ukuran Perusahaan	200	21,41	33,49	28,6661	1,62942
Kepemilikan Manajerial	200	,00	,89	,0607	,13119
Valid N (listwise)	200				

Sumber: Data output SPSS, 2022

Hasil Uji Normalitas



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,10820367
Most Extreme Differences	Absolute	,085
	Positive	,085
	Negative	-,058
Kolmogorov-Smirnov Z		1,208
Asymp. Sig. (2-tailed)		,108

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

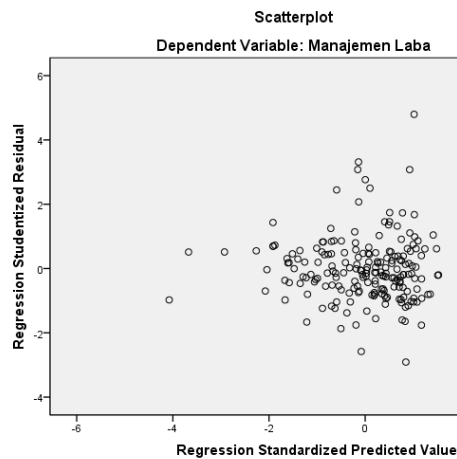
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,322	,140		2,298	,023		
	Asimetri Informasi	-,001	,002	-,026	-,360	,719	,971	1,030
	Ukuran Perusahaan	-,011	,005	-,160	-2,221	,028	,944	1,060
	Kepemilikan Manajerial	-,132	,061	-,157	-2,175	,031	,937	1,067

a. Dependent Variable: Manajemen Laba

Sumber: Data output SPSS, 2022

Hasil Uji Heteroskedastisitas



Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,205 ^a	,042	,028	,10903	1,860

a. Predictors: (Constant), Kepemilikan Manajerial, Asimetri Informasi, Ukuran Perusahaan

b. Dependent Variable: Manajemen Laba

Hasil Uji Regresi Linear Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,322	,140		2,298	,023		
	Asimetri Informasi	-,001	,002	-,026	-,360	,719	,971	1,030
	Ukuran Perusahaan	-,011	,005	-,160	-2,221	,028	,944	1,060
	Kepemilikan Manajerial	-,132	,061	-,157	-2,175	,031	,937	1,067

a. Dependent Variable: Manajemen Laba

Sumber: Data output SPSS, 2022

Hasil Uji Parsial (Uji T)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,322	,140		2,298	,023		
	Asimetri Informasi	-,001	,002	-,026	-,360	,719	,971	1,030
	Ukuran Perusahaan	-,011	,005	-,160	-2,221	,028	,944	1,060
	Kepemilikan Manajerial	-,132	,061	-,157	-2,175	,031	,937	1,067

a. Dependent Variable: Manajemen Laba

Sumber: Data output SPSS, 2022

Hasil Uji Simultan (Uji F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,103	3	,034	2,880	,037 ^a
	Residual	2,330	196	,012		
	Total	2,433	199			

a. Predictors: (Constant), Kepemilikan Manajerial, Asimetri Informasi, Ukuran Perusahaan

b. Dependent Variable: Manajemen Laba

Sumber: Data output SPSS, 2022

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,205 ^a	,042	,028	,10903	1,860

a. Predictors: (Constant), Kepemilikan Manajerial, Asimetri Informasi, Ukuran Perusahaan

b. Dependent Variable: Manajemen Laba

Sumber: *Data output SPSS, 2022*

Lampiran 8: Berita Acara Bimbingan Skripsi



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : SILVIANA SETIAWATI
 N IM : 180302020
 Program Studi : Akuntansi
 Alamat / Tlp : 085230786105
 Judul Skripsi : Pengaruh asimetri informasi, ukuran perusahaan dan kepemilikan manajerial terhadap manajemen laba (studi kasus pada perusahaan manufaktur yang terdaftar di BEI)

Pembimbing I : Syaiful, S.E., MM
 Pembimbing II :
 Konsultasi:

Tanggal	Paraf Pembimbing	KETERANGAN
1/11/21		missi lab I
15/12/21		missi lab I (Catur Galat & tunc Seon dan Sulenyg) & euyat lab II
22/12/21		deklar lab II, penerapan teori call put penerapan laporan Lantaran theory (or buku)
10/1/22		missi lab II (Nalun Terri) & layut sub III
2/1/22		missi lab III + daftar pustaka
30/3/22		da reja proposal
22/06/22		missi lab IV & lab V
23/06/22		missi glodan & angka yg da di tabel di lab V
27/06/22		da & an skripsi di lengkapi lampiran & abstrak

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

Prodi Akuntansi

Dosen Pembimbing I


Dosen Pembimbing II

Muhammad Aufa, SE., M.S.A

Syaiful, S.E., MM

Lampiran 9: Surat Keterangan Bebas Plagiat

 **PENGEMBANGAN BISNIS DAN INOVASI**
UNIVERSITAS MUHAMMADIYAH GRESIK



SURAT KETERANGAN BEBAS PLAGIAT

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

Nama : Silviana Setiawati
NIM : 180302020
Fakultas / Prodi : Ekonomi dan Bisnis / Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Skripsi : Pengaruh Asimetri Informasi, Ukuran Perusahaan Dan Kepemilikan Manajerial Terhadap Manajemen Laba.

Telah melakukan pengecekan plagiasi Bab 1-5 dengan hasil :

Referensi : 0,00%
Original : 85,10%
Plagiarism : 14,90%

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Gresik, 1 Juli 2022
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