**LAMPIRAN 1**

**Tabel Kode dan Nama Perusahaan**

|  |  |  |
| --- | --- | --- |
| **No.** | **Kode** | **Nama Perusahaan** |
| **3. Sektor industri dasar dan kimia** | | |
| **3.1. Sub sektor Semen** | | |
| 1 | INTP | Indocement Tunggal Prakasa Tbk |
| 2 | WTON | Wijaya Karya Beton Tbk |
| **3.2. Sub sektor Keramik, porselen, dan kaca** | | |
| 3 | AMFG | Asahimas Flat Glass Tbk |
| 4 | IKAI | Inti Keramik Alam Asri Industri Tbk |
| 5 | KIAS | Keramika Indonesia Assosiasi Tbk |
| 6 | TOTO | Surya Toto Indonesia Tbk |
| **3.3. Sub sektor Logam dan sejenisnya** | | |
| 7 | ALMI | Alumindo Light Metal Industry Tbk |
| 8 | BTON | Beton Jaya Manunggal Tbk |
| 9 | GDST | Gunawan Dianjaya Steel Tbk |
| 10 | INAI | Indal Aluminium Industry Tbk |
| 11 | JKSW | Jakarta Kyoei Steel Work LTD Tbk |
| 12 | LION | Lion Metal Works Tbk |
| 13 | LMSH | Lionmesh Prima Tbk |
| **3.4. Sub sektor Kimia** | | |
| 14 | BUDI | Budi Starch Sweetener (d/h Budi Acid Jaya) Tbk |
| 15 | DPNS | Duta Pertiwi Nusantara Tbk |
| 16 | EKAD | Ekadharma International Tbk |
| 17 | SRSN | Indo Acidatama Tbk |
| **3.5. Sub sektor Plastik dan kemasan** | | |
| 18 | AKPI | Argha Karya Prima Industry Tbk |
| 19 | APLI | Asiaplast Industries Tbk |
| 20 | BRNA | Berlina Tbk |
| 21 | IGAR | Champion Pasific Indonesia (d/h Kageo Igar Jaya) Tbk |
| 22 | SIAP | Sekawan Intipratama Tbk |
| 23 | TALF | Tunas Alfin Tbk |
| 24 | TRST | Trias Sentosa Tbk |
| 25 | YPAS | Yana Prima Hasta Persada Tbk |
| **3.6. Sub sektor Pakan ternak** | | |
| 26 | CPIN | Charoen Pokpand Indonesia Tbk |
| 27 | JPFA | Japfa Comfeed Indonesia Tbk |
| 28 | MAIN | Malindo Feedmill Tbk |
| **3.7. Sub sektor Kayu dan Pengolahannya** | | |
| 29 | TIRT | Tirta Mahakam Resources Tbk |
| **3.8. Sub sektor Pulp dan Kertas** | | |
| 30 | ALDO | Alkindo Naratama Tbk |
| 31 | FASW | Fajar Surya Wisesa Tbk |
| 32 | KBRI | Kertas Basuki Rachmat Indonesia Tbk |
| 33 | KDSI | Kedaung Setia Industrial Tbk |
| 34 | SPMA | Suparma Tbk |
| **4. Sektor aneka industri** | | |
| **4.1. Sub sektor Mesin dan alat berat** | | |
| 35 | KRAH | Grand Kartech Tbk |
| **4.2. Sub sektor Otomotif dan komponen** | | |
| 36 | ASII | Astra International Tbk |
| 37 | AUTO | Astra Auto Part Tbk |
| 38 | GJTL | Gajah Tunggal Tbk |
| 39 | IMAS | Indomobil Sukses International Tbk |
| 40 | INDS | Indospring Tbk |
| 41 | NIPS | Nippres Tbk |
| 42 | SMSM | Selamat Sempurna Tbk |
| **4.3. Sub sektor Tekstil dan garment** | | |
| 43 | HDTX | Panasia Indo Resources (d/h Panasia Indosyntec) Tbk |
| 44 | MYTX | Apac Citra Centertex Tbk |
| 45 | RICY | Ricky Putra Globalindo Tbk |
| 46 | STAR | Star PetrochemTbk |
| 47 | SSTM | Sunson Textile Manufacturer Tbk |
| 48 | TRIS | Trisula International Tbk |
| 49 | UNIT | Nusantara Inti Corpora Tbk |
| **4.4. Sub sektor Alas kaki** | | |
| 50 | BATA | Sepatu Bata Tbk |
| 51 | BIMA | Primarindo Asia Infrastructure (d/h Bintang Kharisma) Tbk |
| **4.5. Sub sektor Kabel** | | |
| 52 | JECC | Jembo Cable Company Tbk |
| 53 | KBLI | KMI Wire and Cable Tbk |
| 54 | KBLM | Kabelindo Murni Tbk |
| 55 | SCCO | Supreme Cable Manufacturing and Commerce Tbk |
| **5. Sektor industri barang konsumsi** | | |
| **5.1. Sub sektor Makanan dan minuman** | | |
| 56 | ALTO | Tri Banyan Tirta Tbk |
| 57 | CEKA | Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk |
| 58 | DLTA | Delta Djakarta Tbk |
| 59 | ICBP | Indofood CBP Sukses Makmur Tbk |
| 60 | INDF | Indofood Sukses Makmur Tbk |
| 61 | MLBI | Multi Bintang Indonesia Tbk |
| 62 | MYOR | Mayora Indah Tbk |
| 63 | ROTI | Nippon Indosari Corporindo Tbk |
| 64 | SKLT | Sekar Laut Tbk |
| 65 | STTP | Siantar Top Tbk |
| 66 | ULTJ | Ultrajaya Milk Industry and Trading Company Tbk |
| **5.2. Sub sektor Rokok** | | |
| 67 | GGRM | Gudang Garam Tbk |
| 68 | HMSP | Hanjaya Mandala Sampoerna Tbk |
| 69 | WIIM | Wismilak Inti Makmur Tbk |
| **5.3. Sub sektor Farmasi** | | |
| 70 | DVLA | Darya Varia Laboratoria Tbk |
| 71 | KLBF | Kalbe Farma Tbk |
| 72 | MERK | Merck Tbk |
| 73 | TSPC | Tempo Scam Pasific Tbk |
| **5.4. Sub sektor Kosmetik dan barang keperluan rumah tangga** | | |
| 74 | ADES | Akasha Wira International (d/h Ades Waters Indonesia) Tbk |
| 75 | MBTO | Martina Berta Tbk |
| 76 | MRAT | Mustika Ratu Tbl |
| 77 | TCID | Mandom Indonesia Tbk |
| 78 | UNVR | Unilever Indonesia Tbk |
| **5.5. Sub sektor Peralatan rumah tangga** | | |
| 79 | CINT | Chitose International Tbk |
| 80 | KICI | Kedaung Indag Can Tbk |
| 81 | LMPI | Langgeng Makmur Industry Tbk |

**LAMPIRAN 2**

**Data Variabel Independen**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **EM** | **EM\_KI** | **EM\_DEKOM** | **EM\_KOMAU** |
| **2015** | | | | | |
| 1 | INTP | -0.017785326 | -0.011387944 | -0.124497281 | -0.053355978 |
| 2 | WTON | 0.020615142 | 0.014391431 | 0.123690854 | 0.061845427 |
| 3 | AMFG | -0.015994010 | -0.013566119 | -0.095964059 | -0.063976039 |
| 4 | IKAI | 0.119459841 | 0.092485809 | 0.238919682 | 0.238919682 |
| 5 | KIAS | 0.037817270 | 0.037151686 | 0.226903621 | 0.113451810 |
| 6 | TOTO | -0.049645284 | -0.045852384 | -0.248226420 | -0.148935852 |
| 7 | ALMI | 0.510087922 | 0.390115243 | 2.040351689 | 1.530263766 |
| 8 | BTON | -0.086420061 | -0.070717536 | -0.172840122 | -0.259260182 |
| 9 | GDST | -0.027740659 | -0.021637714 | -0.083221977 | -0.083221977 |
| 10 | INAI | -0.012047478 | -0.008107953 | -0.048189911 | -0.036142433 |
| 11 | JKSW | 0.121668768 | 0.072027911 | 0.243337536 | 0.365006304 |
| 12 | LION | -0.019474599 | -0.013826965 | -0.058423797 | -0.058423797 |
| 13 | LMSH | -0.030162083 | -0.097182231 | -0.090486249 | -0.090486249 |
| 14 | BUDI | -0.011557654 | -0.005790384 | -0.034672961 | -0.034672961 |
| 15 | DPNS | -0.063503506 | -0.038038600 | -0.190510517 | -0.190510517 |
| 16 | EKAD | 0.147747732 | 0.037675672 | 0.295495464 | 0.443243196 |
| 17 | SRSN | -0.195669419 | -0.152622147 | -1.565355354 | -0.587008258 |
| 18 | AKPI | -0.044192769 | -0.033188769 | -0.265156613 | -0.132578307 |
| 19 | APLI | 0.086160552 | 0.050662404 | 0.516963312 | 0.258481655 |
| 20 | BRNA | -0.113106163 | -0.070691352 | -0.339318488 | -0.339318488 |
| 21 | IGAR | 0.259146217 | 0.219755992 | 1.554877302 | 1.036584868 |
| 22 | SIAP | 0.097575934 | 0.035224912 | 0.390303735 | 0.292727802 |
| 23 | TALF | -0.129482701 | -0.128731701 | -0.388448102 | -0.388448102 |
| 24 | TRST | -0.034586796 | -0.019610713 | -0.138347183 | -0.103760388 |
| 25 | YPAS | 0.043522038 | 0.038939167 | 0.130566115 | 0.130566115 |
| 26 | CPIN | -0.017358127 | -0.009633760 | -0.086790634 | -0.086790634 |
| 27 | JPFA | 0.009934944 | 0.005742397 | 0.039739775 | 0.029804831 |
| 28 | MAIN | -0.028366953 | -0.016197530 | -0.141834767 | -0.141834767 |
| 29 | TIRT | -0.022631350 | -0.017991923 | -0.045262700 | -0.067894050 |
| 30 | ALDO | -0.043171759 | -0.025212307 | -0.129515276 | -0.129515276 |
| 31 | FASW | -0.145860209 | -0.109249296 | -0.729301044 | -0.437580626 |
| 32 | KBRI | 0.095498971 | 0.071624228 | 0.190997941 | 0.286496912 |
| 33 | KDSI | -0.015111516 | -0.011439417 | -0.060446063 | -0.045334547 |
| 34 | SPMA | 0.069657726 | 0.054402684 | 0.348288631 | 0.208973179 |
| 35 | KRAH | -0.075832144 | -0.063054428 | -0.227496433 | -0.227496433 |
| 36 | ASII | -0.035497887 | -0.017784441 | -0.390476759 | -0.141991549 |
| 37 | AUTO | -0.019726871 | -0.015781497 | -0.177541836 | -0.059180612 |
| 38 | GJTL | 0.040536614 | 0.024119286 | 0.243219686 | 0.121609843 |
| 39 | IMAS | 0.004425936 | 0.003970064 | 0.030981549 | 0.013277807 |
| 40 | INDS | -0.037054431 | -0.032644953 | -0.111163292 | -0.111163292 |
| 41 | NIPS | -0.158931799 | -0.099968101 | -0.476795396 | -0.476795396 |
| 42 | SMSM | 0.044954937 | 0.026118819 | 0.134864812 | 0.134864812 |
| 43 | HDTX | 0.139663792 | 0.113127671 | 0.418991376 | 0.418991376 |
| 44 | MYTX | 0.072263940 | 0.057594360 | 0.289055761 | 0.216791821 |
| 45 | RICY | 0.050675683 | 0.024324328 | 0.152027049 | 0.152027049 |
| 46 | STAR | 0.029975485 | 0.014448184 | 0.119901940 | 0.089926454 |
| 47 | SSTM | 0.035051030 | 0.024535721 | 0.175255150 | 0.105153090 |
| 48 | TRIS | 0.063422509 | 0.042493081 | 0.190267526 | 0.190267526 |
| 49 | UNIT | -0.023424862 | -0.012836824 | -0.117124309 | -0.070274585 |
| 50 | BATA | -0.217479214 | -0.189424396 | -1.087396072 | -0.652437643 |
| 51 | BIMA | 0.291175832 | 0.259146491 | 0.873527497 | 0.873527497 |
| 52 | JECC | -0.168433922 | -0.151843181 | -0.505301765 | -0.505301765 |
| 53 | KBLI | -0.030510621 | -0.017543607 | -0.152553106 | -0.091531863 |
| 54 | KBLM | 0.023919764 | 0.019733805 | 0.071759291 | 0.071759291 |
| 55 | SCCO | -0.048065529 | -0.034222656 | -0.144196586 | -0.144196586 |
| 56 | ALTO | -0.014821383 | -0.012020142 | -0.044464149 | -0.044464149 |
| 57 | CEKA | 0.119981605 | 0.110395075 | 0.479926420 | 0.359944815 |
| 58 | DLTA | -0.127202505 | -0.074159061 | -0.636012526 | -0.381607516 |
| 59 | ICBP | -0.015820250 | -0.012735301 | -0.094921501 | -0.047460751 |
| 60 | INDF | -0.053786257 | -0.026946915 | -0.430290054 | -0.161358770 |
| 61 | MLBI | 0.142417337 | 0.116497381 | 0.996921357 | 0.427252010 |
| 62 | MYOR | 0.080150127 | 0.026369392 | 0.400750637 | 0.240450382 |
| 63 | ROTI | 0.185477920 | 0.094148592 | 0.556433761 | 0.556433761 |
| 64 | SKLT | 0.079959594 | 0.064687312 | 0.239878783 | 0.239878783 |
| 65 | STTP | 0.049176755 | 0.042685424 | 0.098353511 | 0.147530266 |
| 66 | ULTJ | 0.055662829 | 0.024769959 | 0.166988486 | 0.166988486 |
| 67 | GGRM | -0.076783559 | -0.058048370 | -0.307134235 | -0.230350676 |
| 68 | HMSP | -0.321779957 | -0.297646460 | -1.608899784 | -0.965339871 |
| 69 | WIIM | -0.059614742 | -0.013413317 | -0.178844227 | -0.178844227 |
| 70 | DVLA | 0.079359939 | 0.073804743 | 0.476159637 | 0.238079818 |
| 71 | KLBF | -0.004221518 | -0.002393601 | -0.029550627 | -0.012664554 |
| 72 | MERK | 0.010064132 | 0.008725602 | 0.030192396 | 0.030192396 |
| 73 | TSPC | 0.034387794 | 0.026891255 | 0.137551176 | 0.103163382 |
| 74 | ADES | 0.026015134 | 0.023918314 | 0.078045402 | 0.078045402 |
| 75 | MBTO | -0.011445248 | -0.007759878 | -0.034335744 | -0.022890496 |
| 76 | MRAT | -0.056975370 | -0.045694247 | -0.170926111 | -0.227901482 |
| 77 | TCID | -0.265849396 | -0.196196854 | -1.595096377 | -1.063397585 |
| 78 | UNVR | 0.047003562 | 0.039953028 | 0.235017812 | 0.141010687 |
| 79 | CINT | -0.018837087 | -0.013129449 | -0.037674172 | -0.056511260 |
| 80 | KICI | -0.234644397 | -0.194989494 | -0.703933192 | -0.703933192 |
| 81 | LMPI | -0.034449717 | -0.026698531 | -0.068899435 | -0.103349152 |
| **2016** | | | | | |
| 82 | INTP | -0.051671289 | -0.026352358 | -0.361699025 | -0.155013868 |
| 83 | WTON | -0.059669025 | -0.040873282 | -0.358014150 | -0.179007075 |
| 84 | AMFG | 0.035879671 | 0.030425961 | 0.215278025 | 0.107639013 |
| 85 | IKAI | 0.380949999 | 0.142475300 | 0.761899999 | 0.761899999 |
| 86 | KIAS | 0.139094406 | 0.080952944 | 0.834566437 | 0.417283218 |
| 87 | TOTO | 0.005645331 | 0.005214028 | 0.028226654 | 0.016935992 |
| 88 | ALMI | -0.033768622 | -0.025832996 | -0.135074488 | -0.101305866 |
| 89 | BTON | 0.003907399 | 0.000078148 | 0.007814797 | 0.011722196 |
| 90 | GDST | 0.017989418 | 0.001921270 | 0.053968255 | 0.053968255 |
| 91 | INAI | -0.205610282 | -0.138375720 | -0.822441128 | -0.616830846 |
| 92 | JKSW | 0.074379650 | 0.044032753 | 0.148759301 | 0.223138951 |
| 93 | LION | -0.018949920 | -0.010934104 | -0.056849760 | -0.056849760 |
| 94 | LMSH | 0.036566097 | 0.011774283 | 0.109698292 | 0.109698292 |
| 95 | BUDI | 0.065725359 | 0.035097342 | 0.197176076 | 0.197176076 |
| 96 | DPNS | -0.021791711 | -0.013053235 | -0.065375133 | -0.065375132 |
| 97 | EKAD | -0.501838349 | -0.378887953 | -1.003676698 | -1.505515047 |
| 98 | SRSN | 0.061128278 | 0.041567229 | 0.489026222 | 0.183384833 |
| 99 | AKPI | 0.114767943 | 0.074713931 | 0.688607656 | 0.344303828 |
| 100 | APLI | 0.162754169 | 0.144525702 | 1.302033350 | 0.488262507 |
| 101 | BRNA | 0.063438929 | 0.041235304 | 0.253755714 | 0.190316786 |
| 102 | IGAR | 0.014296169 | 0.012123151 | 0.071480085 | 0.042888506 |
| 103 | SIAP | -0.149040847 | -0.054250868 | -0.596163386 | -0.447122540 |
| 104 | TALF | -0.760481791 | -0.755766804 | -2.281445372 | -2.281445372 |
| 105 | TRST | 0.048820414 | 0.027681175 | 0.195281658 | 0.146461243 |
| 106 | YPAS | -0.009008216 | -0.008062353 | -0.027024648 | -0.027024647 |
| 107 | CPIN | 0.126053478 | 0.069959681 | 0.504213914 | 0.630267392 |
| 108 | JPFA | -0.006464212 | -0.004072453 | -0.032321059 | -0.019392635 |
| 109 | MAIN | -0.004770699 | -0.002728840 | -0.023853495 | -0.023853495 |
| 110 | TIRT | -0.076954930 | -0.060024845 | -0.153909860 | -0.230864789 |
| 111 | ALDO | 0.102135933 | 0.059647385 | 0.306407798 | 0.306407798 |
| 112 | FASW | 0.254226861 | 0.065590530 | 1.271134303 | 0.762680582 |
| 113 | KBRI | 0.128486225 | 0.032121556 | 0.256972450 | 0.256972450 |
| 114 | KDSI | 0.059950616 | 0.045382616 | 0.239802462 | 0.179851847 |
| 115 | SPMA | 0.115994169 | 0.018095090 | 0.579970844 | 0.347982506 |
| 116 | KRAH | 0.057820359 | 0.048106539 | 0.231281438 | 0.173461078 |
| 117 | ASII | -0.064435049 | -0.032281959 | -0.773220588 | -0.257740195 |
| 118 | AUTO | 0.004044559 | 0.003235647 | 0.032356471 | 0.012133677 |
| 119 | GJTL | 0.034339297 | 0.020431882 | 0.309053670 | 0.103017890 |
| 120 | IMAS | -0.085585041 | -0.076769782 | -0.599095290 | -0.256755124 |
| 121 | INDS | -0.000437714 | -0.000385626 | -0.001313142 | -0.001313142 |
| 122 | NIPS | -0.117693347 | -0.070145235 | -0.353080042 | -0.353080042 |
| 123 | SMSM | 0.014904248 | 0.008659368 | 0.044712745 | 0.044712745 |
| 124 | HDTX | 0.184749111 | 0.019213908 | 0.554247333 | 0.554247333 |
| 125 | MYTX | 0.078532018 | 0.070443220 | 0.314128072 | 0.235596054 |
| 126 | RICY | 0.039651422 | 0.019032682 | 0.118954265 | 0.118954265 |
| 127 | STAR | -0.011105918 | -0.005353052 | -0.022211836 | -0.033317753 |
| 128 | SSTM | 0.040933754 | 0.016782839 | 0.204668772 | 0.122801263 |
| 129 | TRIS | -0.034395136 | -0.023044741 | -0.103185408 | -0.103185408 |
| 130 | UNIT | 0.073340832 | 0.054858942 | 0.513385825 | 0.220022496 |
| 131 | BATA | -0.072442019 | -0.063096999 | -0.289768077 | -0.217326058 |
| 132 | BIMA | -0.077014098 | -0.071392069 | -0.231042294 | -0.231042294 |
| 133 | JECC | 0.064198991 | 0.057875390 | 0.192596972 | 0.192596972 |
| 134 | KBLI | 0.029128820 | 0.017040359 | 0.145644098 | 0.087386459 |
| 135 | KBLM | 0.005361217 | 0.004417642 | 0.016083650 | 0.016083650 |
| 136 | SCCO | 0.076555780 | 0.054507715 | 0.229667339 | 0.229667339 |
| 137 | ALTO | 0.023908824 | 0.017008737 | 0.071726473 | 0.071726473 |
| 138 | CEKA | -0.004699908 | -0.004324385 | -0.018799633 | -0.014099724 |
| 139 | DLTA | -0.037691692 | -0.021974256 | -0.188458460 | -0.113075076 |
| 140 | ICBP | 0.010102630 | 0.008132617 | 0.060615782 | 0.030307891 |
| 141 | INDF | -0.017996589 | -0.009016291 | -0.143972711 | -0.053989767 |
| 142 | MLBI | 0.182750851 | 0.149453646 | 1.279255955 | 0.548252552 |
| 143 | MYOR | -0.028981816 | -0.017128253 | -0.144909080 | -0.086945448 |
| 144 | ROTI | 0.084023175 | 0.058312083 | 0.252069525 | 0.252069525 |
| 145 | SKLT | -0.353352526 | -0.295402711 | -1.060057577 | -1.060057577 |
| 146 | STTP | -0.001942073 | -0.001103097 | -0.003884146 | -0.005826219 |
| 147 | ULTJ | -0.002422078 | -0.000898591 | -0.007266234 | -0.007266234 |
| 148 | GGRM | -0.041537471 | -0.031402328 | -0.166149885 | -0.124612413 |
| 149 | HMSP | 0.021083153 | 0.019501917 | 0.105415765 | 0.063249459 |
| 150 | WIIM | -0.043514774 | -0.012010078 | -0.130544323 | -0.130544323 |
| 151 | DVLA | 0.016331858 | 0.015100436 | 0.114323004 | 0.048995573 |
| 152 | KLBF | -0.031137102 | -0.017592462 | -0.217959711 | -0.093411305 |
| 153 | MERK | -0.192460558 | -0.166863304 | -0.577381674 | -0.577381674 |
| 154 | TSPC | -0.085525825 | -0.067052247 | -0.513154950 | -0.256577475 |
| 155 | ADES | 0.174392807 | 0.107286455 | 0.523178421 | 0.523178421 |
| 156 | MBTO | -0.043433230 | -0.029447730 | -0.130299691 | -0.086866460 |
| 157 | MRAT | -0.098952910 | -0.079360234 | -0.296858730 | -0.197905820 |
| 158 | TCID | 0.052933260 | 0.039064746 | 0.264666302 | 0.158799781 |
| 159 | UNVR | 0.085976786 | 0.073080268 | 0.429883930 | 0.257930358 |
| 160 | CINT | 0.050541430 | 0.035227377 | 0.101082861 | 0.151624291 |
| 161 | KICI | 0.087650459 | 0.072837531 | 0.262951377 | 0.262951377 |
| 162 | LMPI | -0.022565615 | -0.017488352 | -0.045131230 | -0.067696845 |
| **2017** | | | | | |
| 163 | INTP | -0.001282214 | -0.000653929 | -0.008975498 | -0.003846642 |
| 164 | WTON | 0.075162899 | 0.051035608 | 0.526140292 | 0.225488696 |
| 165 | AMFG | 0.066180036 | 0.056120670 | 0.397080215 | 0.198540107 |
| 166 | IKAI | 0.032923419 | 0.025482727 | 0.065846839 | 0.131693678 |
| 167 | KIAS | 0.031394360 | 0.018284075 | 0.188366159 | 0.094183080 |
| 168 | TOTO | 0.033715233 | 0.024396343 | 0.168576165 | 0.101145700 |
| 169 | ALMI | -0.091084982 | -0.069680012 | -0.364339930 | -0.273254947 |
| 170 | BTON | -0.004101824 | -0.000082036 | 0.008203648 | -0.012305473 |
| 171 | GDST | 0.100628966 | 0.010767299 | 0.201257931 | 0.301886897 |
| 172 | INAI | -0.094584665 | -0.063655480 | -0.378338660 | -0.283753995 |
| 173 | JKSW | -0.211212816 | -0.125037987 | -0.422425632 | -0.633638448 |
| 174 | LION | -0.046763568 | -0.026982579 | -0.140290704 | -0.140290704 |
| 175 | LMSH | 0.135610161 | 0.043666472 | 0.406830483 | 0.406830483 |
| 176 | BUDI | 0.005991522 | 0.003199473 | 0.017974566 | 0.017974566 |
| 177 | DPNS | -0.076085756 | -0.045575368 | -0.228257267 | -0.228257267 |
| 178 | EKAD | -0.025607134 | -0.019666279 | -0.051214268 | -0.076821401 |
| 179 | SRSN | 0.076266258 | 0.025015333 | 0.610130064 | 0.228798774 |
| 180 | AKPI | 0.042235295 | 0.032859060 | 0.253411771 | 0.126705886 |
| 181 | APLI | 0.040372682 | 0.023706797 | 0.242236092 | 0.121118046 |
| 182 | BRNA | 0.085352348 | 0.055479026 | 0.426761738 | 0.426761738 |
| 183 | IGAR | -0.012193010 | -0.010339673 | -0.060965050 | -0.036579031 |
| 184 | SIAP | -0.037527202 | -0.015573789 | -0.150108807 | -0.112581605 |
| 185 | TALF | 0.000330390 | 0.000328507 | 0.000991170 | 0.000991170 |
| 186 | TRST | 0.152924829 | 0.088359966 | 0.458774488 | 0.458774488 |
| 187 | YPAS | -0.006454078 | -0.005776400 | -0.019362234 | -0.019362234 |
| 188 | CPIN | 0.043154033 | 0.023950488 | 0.129462100 | 0.215770166 |
| 189 | JPFA | -0.014750949 | -0.009293098 | -0.088505694 | -0.044252847 |
| 190 | MAIN | 0.048140172 | 0.027584319 | 0.240700861 | 0.240700861 |
| 191 | TIRT | -0.067781931 | -0.052869906 | -0.135563862 | -0.203345792 |
| 192 | ALDO | -0.021780382 | -0.012719743 | -0.065341145 | -0.065341145 |
| 193 | FASW | 0.039785344 | 0.034294967 | 0.159141377 | 0.119356033 |
| 194 | KBRI | 0.145431980 | 0.109073985 | 0.290863960 | 0.290863960 |
| 195 | KDSI | -0.087629699 | -0.068701684 | -0.350518796 | -0.262889097 |
| 196 | SPMA | 0.030679041 | 0.025586320 | 0.153395204 | 0.092037123 |
| 197 | KRAH | 0.021356565 | 0.017757984 | 0.085426259 | 0.064069695 |
| 198 | ASII | -0.034093983 | -0.017081086 | -0.409127796 | -0.136375933 |
| 199 | AUTO | -0.044280314 | -0.035424251 | -0.354242513 | -0.132840942 |
| 200 | GJTL | 0.026150658 | 0.015559642 | 0.235355922 | 0.078451974 |
| 201 | IMAS | -0.181781060 | -0.163057611 | -1.272467423 | -0.545343181 |
| 202 | INDS | 0.094514544 | 0.083267313 | 0.283543631 | 0.283543631 |
| 203 | NIPS | -0.057444822 | -0.028952190 | -0.172334465 | -0.172334465 |
| 204 | SMSM | 0.446567749 | 0.259455862 | 0.893135498 | 1.339703247 |
| 205 | HDTX | -0.239923348 | -0.024952028 | -0.719770044 | -0.719770044 |
| 206 | MYTX | 0.256336748 | 0.204095319 | 1.025346991 | 1.025346991 |
| 207 | RICY | 0.113824875 | 0.054635940 | 0.341474624 | 0.341474624 |
| 208 | STAR | 0.051291953 | 0.020927117 | 0.205167812 | 0.153875858 |
| 209 | SSTM | 0.003803788 | 0.001559553 | 0.019018938 | 0.011411363 |
| 210 | TRIS | -0.082167736 | -0.054888047 | -0.246503207 | -0.246503207 |
| 211 | UNIT | 0.024668951 | 0.007252671 | 0.049337901 | 0.074006852 |
| 212 | BATA | -0.045665826 | -0.039774935 | -0.182663305 | -0.136997479 |
| 213 | BIMA | -0.021939285 | -0.020293839 | -0.065817856 | -0.065817856 |
| 214 | JECC | -0.065788660 | -0.046150745 | -0.197365980 | -0.197365980 |
| 215 | KBLI | -0.176122175 | -0.097043319 | -1.056733052 | -0.528366526 |
| 216 | KBLM | -0.618802740 | -0.504943036 | -1.856408220 | -1.856408220 |
| 217 | SCCO | -0.452515678 | -0.322191163 | -1.357547033 | -1.357547033 |
| 218 | ALTO | 0.064481384 | 0.048876889 | 0.128962768 | 0.193444152 |
| 219 | CEKA | 0.041711120 | 0.038378402 | 0.166844482 | 0.125133361 |
| 220 | DLTA | -0.005876754 | -0.003426148 | -0.029383771 | -0.017630262 |
| 221 | ICBP | 0.018501744 | 0.014893904 | 0.111010463 | 0.055505232 |
| 222 | INDF | -0.011976228 | -0.006000090 | -0.095809826 | -0.035928685 |
| 223 | MLBI | 0.007886675 | 0.006451300 | 0.047320051 | 0.023660025 |
| 224 | MYOR | -0.022976702 | -0.013579231 | -0.114883509 | -0.068930105 |
| 225 | ROTI | 0.079768865 | 0.056077512 | 0.239306596 | 0.239306596 |
| 226 | SKLT | 0.010915369 | 0.009179826 | 0.032746108 | 0.032746108 |
| 227 | STTP | 0.033678505 | 0.019129391 | 0.067357009 | 0.101035515 |
| 228 | ULTJ | 0.057413387 | 0.021185540 | 0.172240162 | 0.172240162 |
| 229 | GGRM | 0.018274396 | 0.013815443 | 0.073097583 | 0.054823187 |
| 230 | HMSP | 0.026925470 | 0.019520966 | 0.134627351 | 0.080776410 |
| 231 | WIIM | 0.047304397 | 0.016603844 | 0.141913192 | 0.141913192 |
| 232 | DVLA | 0.029065872 | 0.026874305 | 0.203461101 | 0.087197615 |
| 233 | KLBF | -0.056648253 | -0.032006263 | -0.396537769 | -0.169944758 |
| 234 | MERK | -0.031198093 | -0.027048746 | -0.218386649 | -0.093594278 |
| 235 | TSPC | -0.017132442 | -0.013517496 | -0.085662208 | -0.051397325 |
| 236 | ADES | 0.043295273 | 0.026635252 | 0.129885818 | 0.129885818 |
| 237 | MBTO | -0.031795447 | -0.021557313 | -0.095386342 | -0.127181789 |
| 238 | MRAT | -0.057958936 | -0.046494658 | -0.173876807 | -0.115917871 |
| 239 | TCID | 0.087098111 | 0.064295826 | 0.522588664 | 0.261294332 |
| 240 | UNVR | 0.001591006 | 0.001352355 | 0.007955030 | 0.004773018 |
| 241 | CINT | -0.037795278 | -0.021860789 | -0.075590556 | -0.113385833 |
| 242 | KICI | 0.086271605 | 0.071916010 | 0.258814814 | 0.258814814 |
| 243 | LMPI | -0.011916003 | -0.002118665 | -0.023832006 | -0.035748010 |

**LAMPIRAN 3**

**Data Perhitungan *Total Accrual***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** | **Kode** | **Net Income** | **CFO** | **Total Accrual** |
| **2015** | | | | |
| 1 | INTP | 4,258,600,000,000 | 5,049,117,000,000 | -790,517,000,000 |
| 2 | WTON | 158,567,977,432 | 458,415,942,291 | -299,847,964,859 |
| 3 | AMFG | 323,503,000,000 | 366,837,000,000 | -43,334,000,000 |
| 4 | IKAI | -110,308,144,860 | -16,480,938,391 | -93,827,206,469 |
| 5 | KIAS | -182,088,161,649 | -56,748,466,971 | -125,339,694,678 |
| 6 | TOTO | 337,987,688,612 | 240,629,138,479 | 97,358,550,133 |
| 7 | ALMI | -49,498,997,063 | 1,749,582,272,593 | -1,799,081,269,656 |
| 8 | BTON | 5,822,534,834 | -1,520,287,645 | 7,342,822,479 |
| 9 | GDST | -56,108,991,583 | -39,316,274,672 | -16,792,716,911 |
| 10 | INAI | 129,166,716,157 | 47,011,856,454 | 82,154,859,703 |
| 11 | JKSW | -23,096,657,780 | 8,409,440,670 | -31,506,098,450 |
| 12 | LION | 49,472,226,776 | 59,304,153,529 | -9,831,926,753 |
| 13 | LMSH | 808,326,453 | 10,910,801,951 | -10,102,475,498 |
| 14 | BUDI | 146,466,000,000 | 96,860,000,000 | 49,606,000,000 |
| 15 | DPNS | 10,221,665,048 | 5,105,993,427 | 5,115,671,621 |
| 16 | EKAD | 30,401,400,924 | 100,935,448,358 | -70,534,047,434 |
| 17 | SRSN | 16,049,623,000 | -76,732,543,000 | 92,782,166,000 |
| 18 | AKPI | 80,858,590,000 | -50,796,252,000 | 131,654,842,000 |
| 19 | APLI | 1,196,254,769 | 24,587,547,474 | -23,391,292,705 |
| 20 | BRNA | 440,171,662,000 | 276,302,922,000 | 163,868,740,000 |
| 21 | IGAR | 52,790,235,852 | 80,061,208,533 | -27,270,972,681 |
| 22 | SIAP | -36,018,041,234 | -7,388,816,711 | -28,629,224,523 |
| 23 | TALF | 36,360,663,440 | 9,600,345,581 | 26,760,317,859 |
| 24 | TRST | 214,520,293,175 | 135,020,261,491 | 79,500,031,684 |
| 25 | YPAS | -10,316,229,299 | 33,677,132,098 | -43,993,361,397 |
| 26 | CPIN | 1,850,392,000,000 | 1,707,438,000,000 | 142,954,000,000 |
| 27 | JPFA | 925,458,000,000 | 1,452,924,000,000 | -527,466,000,000 |
| 28 | MAIN | 65,454,226,000 | -26,280,191,000 | 91,734,417,000 |
| 29 | TIRT | 17,337,813,630 | 16,167,875,835 | 1,169,937,795 |
| 30 | ALDO | 24,085,227,893 | 2,204,123,679 | 21,881,104,214 |
| 31 | FASW | 866,413,258,124 | 72,901,791,421 | 793,511,466,703 |
| 32 | KBRI | -155,785,816,987 | -110,572,481,288 | -45,213,335,699 |
| 33 | KDSI | 6,888,594,650 | -41,864,462,623 | 48,753,057,273 |
| 34 | SPMA | -43,104,604,508 | 85,999,470,922 | -129,104,075,430 |
| 35 | KRAH | -6,825,221,910 | -23,937,875,582 | 17,112,653,672 |
| 36 | ASII | 16,454,000,000,000 | 26,290,000,000,000 | -9,836,000,000,000 |
| 37 | AUTO | 279,235,000,000 | 866,768,000,000 | -587,533,000,000 |
| 38 | GJTL | -207,955,000,000 | 795,635,000,000 | -1,003,590,000,000 |
| 39 | IMAS | -8,573,318,114 | 793,372,435,545 | -801,945,753,659 |
| 40 | INDS | 132,465,180,205 | 110,641,662,962 | 21,823,517,243 |
| 41 | NIPS | 26,779,572,000 | -137,952,161,000 | 164,731,733,000 |
| 42 | SMSM | 446,088,000,000 | 536,111,000,000 | -90,023,000,000 |
| 43 | HDTX | -356,310,795,000 | 64,535,476,000 | -420,846,271,000 |
| 44 | MYTX | -296,054,000,000 | -66,225,000,000 | -229,829,000,000 |
| 45 | RICY | 12,382,694,616 | 134,156,890,685 | -121,774,196,069 |
| 46 | STAR | 841,503,923 | 33,093,380,375 | -32,251,876,452 |
| 47 | SSTM | -14,039,767,615 | 29,295,185,872 | -43,334,953,487 |
| 48 | TRIS | 37,678,228,389 | 61,186,196,427 | -23,507,968,038 |
| 49 | UNIT | 731,817,838 | -24,744,623,459 | 25,476,441,297 |
| 50 | BATA | 128,895,612,000 | -19,631,483,000 | 148,527,095,000 |
| 51 | BIMA | -2,639,975,210 | 38,488,000,851 | -41,127,976,061 |
| 52 | JECC | 210,434,540,000 | 21,550,154,000 | 188,884,386,000 |
| 53 | KBLI | 116,753,268,219 | 46,127,980,815 | 70,625,287,404 |
| 54 | KBLM | 11,787,506,863 | 24,641,687,071 | -12,854,180,208 |
| 55 | SCCO | 152,543,050,307 | 197,980,124,011 | -45,437,073,704 |
| 56 | ALTO | -24,163,431,625 | -11,384,467,878 | -12,778,963,747 |
| 57 | CEKA | -102,342,342,230 | 168,614,370,234 | -270,956,712,464 |
| 58 | DLTA | 191,304,463,000 | 246,625,414,000 | -55,320,951,000 |
| 59 | ICBP | 3,025,095,000,000 | 3,485,533,000,000 | -460,438,000,000 |
| 60 | INDF | 4,867,347,000,000 | 4,213,613,000,000 | 653,734,000,000 |
| 61 | MLBI | 503,624,000,000 | 919,232,000,000 | -415,608,000,000 |
| 62 | MYOR | 1,266,519,320,600 | 2,336,785,497,955 | -1,070,266,177,355 |
| 63 | ROTI | 263,710,727,440 | 555,511,840,614 | -291,801,113,174 |
| 64 | SKLT | 18,202,605,538 | 29,666,923,359 | -11,464,317,821 |
| 65 | STTP | 183,516,218,337 | 194,843,122,728 | -11,326,904,391 |
| 66 | ULTJ | 524,199,537,504 | 669,463,282,892 | -145,263,745,388 |
| 67 | GGRM | 6,458,516,000,000 | 3,200,820,000,000 | 3,257,696,000,000 |
| 68 | HMSP | 10,355,007,000,000 | 811,163,000,000 | 9,543,844,000,000 |
| 69 | WIIM | 125,706,275,922 | 62,869,126,110 | 62,837,149,812 |
| 70 | DVLA | 104,177,380,000 | 214,166,823,000 | -109,989,443,000 |
| 71 | KLBF | 2,083,402,901,121 | 2,456,995,428,106 | -373,592,526,985 |
| 72 | MERK | 148,818,963,000 | 160,700,345,000 | -11,881,382,000 |
| 73 | TSPC | 581,461,169,669 | 778,361,981,647 | -196,900,811,978 |
| 74 | ADES | 36,224,000,000 | 26,040,000,000 | 10,184,000,000 |
| 75 | MBTO | -8,678,482,954 | 1,011,148,821 | -9,689,631,775 |
| 76 | MRAT | -1,929,395,640 | -8,272,888,090 | 6,343,492,450 |
| 77 | TCID | 541,116,516,960 | 120,781,612,127 | 420,334,904,833 |
| 78 | UNVR | 5,864,386,000,000 | 6,299,051,000,000 | -434,665,000,000 |
| 79 | CINT | 36,575,844,922 | 23,809,570,988 | 12,766,273,934 |
| 80 | KICI | 25,420,359,845 | -4,055,527,244 | 29,475,887,089 |
| 81 | LMPI | 5,557,417,058 | 16,467,774,299 | -10,910,357,241 |
| **2016** | | | | |
| 82 | INTP | 3,800,464,000,000 | 3,546,113,000,000 | 254,351,000,000 |
| 83 | WTON | 278,047,564,472 | -79,247,536,911 | 357,295,101,383 |
| 84 | AMFG | 243,761,000,000 | 333,042,000,000 | -89,281,000,000 |
| 85 | IKAI | -144,906,781,381 | 12,666,211,331 | -157,572,992,712 |
| 86 | KIAS | -261,657,000,000 | 25,239,000,000 | -286,896,000,000 |
| 87 | TOTO | 156,171,600,436 | 305,802,664,813 | -149,631,064,377 |
| 88 | ALMI | -167,302,658,521 | 49,190,107,633 | -216,492,766,154 |
| 89 | BTON | -5,571,166,686 | -1,794,007,269 | -3,777,159,417 |
| 90 | GDST | 27,712,960,143 | 87,280,999,316 | -59,568,039,173 |
| 91 | INAI | 32,451,700,016 | -149,761,732,022 | 182,213,432,038 |
| 92 | JKSW | -2,889,660,258 | -4,777,645,439 | 1,887,985,181 |
| 93 | LION | 36,809,997,000 | 53,300,060,257 | -16,490,063,257 |
| 94 | LMSH | 5,355,091,978 | 6,871,373,245 | -1,516,281,267 |
| 95 | BUDI | 36,956,000,000 | 287,744,000,000 | -250,788,000,000 |
| 96 | DPNS | 10,423,974,301 | 14,127,914,662 | -3,703,940,361 |
| 97 | EKAD | 307,115,218,370 | 84,490,481,400 | 222,624,736,970 |
| 98 | SRSN | 61,973,796,000 | 114,821,748,000 | -52,847,952,000 |
| 99 | AKPI | 17,979,509,000 | 384,621,003,000 | -366,641,494,000 |
| 100 | APLI | 24,940,363,700 | 49,685,387,363 | -24,745,023,663 |
| 101 | BRNA | -9,533,958,000 | 90,207,118,000 | -99,741,076,000 |
| 102 | IGAR | 73,808,772,770 | 63,688,738,725 | 10,120,034,045 |
| 103 | SIAP | -25,235,192,000 | -5,434,114,294 | -19,801,077,706 |
| 104 | TALF | 405,753,766,638 | 18,474,420,606 | 387,279,346,032 |
| 105 | TRST | -10,525,506,040 | 239,192,778,741 | -249,718,284,781 |
| 106 | YPAS | -8,398,081,318 | -16,763,181,683 | 8,365,100,365 |
| 107 | CPIN | 2,217,856,000,000 | 4,157,137,000,000 | -1,939,281,000,000 |
| 108 | JPFA | 2,804,370,000,000 | 2,753,605,000,000 | 50,765,000,000 |
| 109 | MAIN | 288,990,128,000 | 251,605,232,000 | 37,384,896,000 |
| 110 | TIRT | 35,647,039,628 | 2,138,273,411 | 33,508,766,217 |
| 111 | ALDO | 25,161,063,609 | 38,255,302,345 | -13,094,238,736 |
| 112 | FASW | 772,565,614,796 | 2,206,943,981,547 | -1,434,378,366,751 |
| 113 | KBRI | -102,095,552,119 | 89,519,381,901 | -191,614,934,020 |
| 114 | KDSI | 40,862,997,030 | 85,536,484,701 | -44,673,487,671 |
| 115 | SPMA | 77,459,711,399 | 266,413,599,145 | -188,953,887,746 |
| 116 | KRAH | 1,576,530,163 | 39,549,992,196 | -37,973,462,033 |
| 117 | ASII | 19,804,000,000,000 | 19,407,000,000,000 | 397,000,000,000 |
| 118 | AUTO | 522,056,000,000 | 1,059,369,000,000 | -537,313,000,000 |
| 119 | GJTL | 454,035,000,000 | 1,293,214,000,000 | -839,179,000,000 |
| 120 | IMAS | -920,648,852 | 118,811,023,397 | -119,731,672,249 |
| 121 | INDS | 144,647,295,294 | 193,436,286,326 | -48,788,991,032 |
| 122 | NIPS | 142,891,548,000 | -13,476,751,000 | 156,368,299,000 |
| 123 | SMSM | 474,499,000,000 | 582,843,000,000 | -108,344,000,000 |
| 124 | HDTX | -397,374,726,000 | 404,043,778,000 | -801,418,504,000 |
| 125 | MYTX | -357,047,000,000 | -26,556,000,000 | -330,491,000,000 |
| 126 | RICY | 13,280,003,916 | 82,494,120,808 | -69,214,116,892 |
| 127 | STAR | 349,942,437 | 36,390,716,827 | -36,040,774,390 |
| 128 | SSTM | -15,208,057,912 | 42,265,424,796 | -57,473,482,708 |
| 129 | TRIS | 22,870,512,015 | 13,169,891,854 | 9,700,620,161 |
| 130 | UNIT | 812,506,093 | 30,168,393,183 | -29,355,887,090 |
| 131 | BATA | 42,039,071,000 | 19,176,233,000 | 22,862,838,000 |
| 132 | BIMA | 17,601,900,105 | 17,103,256,597 | 498,643,508 |
| 133 | JECC | 132,822,083,000 | 184,371,203,000 | -51,549,120,000 |
| 134 | KBLI | 322,034,555,156 | 383,175,671,680 | -61,141,116,524 |
| 135 | KBLM | 20,113,887,420 | 33,243,538,568 | -13,129,651,148 |
| 136 | SCCO | 342,005,701,030 | 522,526,634,709 | -180,520,933,679 |
| 137 | ALTO | -26,149,160,706 | 20,444,874,139 | -46,594,034,845 |
| 138 | CEKA | 248,026,599,376 | 176,087,317,362 | 71,939,282,014 |
| 139 | DLTA | 258,831,613,000 | 259,851,506,000 | -1,019,893,000 |
| 140 | ICBP | 3,635,216,000,000 | 4,584,964,000,000 | -949,748,000,000 |
| 141 | INDF | 4,984,305,000,000 | 7,175,603,000,000 | -2,191,298,000,000 |
| 142 | MLBI | 979,530,000,000 | 1,248,469,000,000 | -268,939,000,000 |
| 143 | MYOR | 1,345,716,806,578 | 659,314,197,175 | 686,402,609,403 |
| 144 | ROTI | 263,392,353,864 | 414,702,426,418 | -151,310,072,554 |
| 145 | SKLT | 169,180,507,911 | 1,641,040,298 | 167,539,467,613 |
| 146 | STTP | 170,805,302,545 | 166,186,126,054 | 4,619,176,491 |
| 147 | ULTJ | 699,894,687,972 | 779,108,645,836 | -79,213,957,864 |
| 148 | GGRM | 6,586,081,000,000 | 6,937,650,000,000 | -351,569,000,000 |
| 149 | HMSP | 12,530,201,000,000 | 14,076,579,000,000 | -1,546,378,000,000 |
| 150 | WIIM | 99,950,660,578 | 136,703,864,740 | -36,753,204,162 |
| 151 | DVLA | 145,119,664,000 | 187,475,539,000 | -42,355,875,000 |
| 152 | KLBF | 2,353,923,940,687 | 2,159,833,281,176 | 194,090,659,511 |
| 153 | MERK | 153,929,187,000 | 43,799,001,000 | 110,130,186,000 |
| 154 | TSPC | 526,651,718,634 | 491,655,348,447 | 34,996,370,187 |
| 155 | ADES | 56,019,000,000 | 119,156,000,000 | -63,137,000,000 |
| 156 | MBTO | 6,713,301,745 | 4,896,207,231 | 1,817,094,514 |
| 157 | MRAT | -7,936,819,834 | -16,529,433,188 | 8,592,613,354 |
| 158 | TCID | 150,724,362,762 | 264,194,256,792 | -113,469,894,030 |
| 159 | UNVR | 5,957,507,000,000 | 6,684,219,000,000 | -726,712,000,000 |
| 160 | CINT | 23,756,169,548 | 39,761,184,974 | -16,005,015,426 |
| 161 | KICI | -4,361,852,873 | -97,291,055 | -4,264,561,818 |
| 162 | LMPI | 3,041,032,055 | 17,977,995,613 | -14,936,963,558 |
| **2017** | | | | |
| 163 | INTP | 1,837,668,000,000 | 2,781,805,000,000 | -944,137,000,000 |
| 164 | WTON | 338,417,312,541 | 556,143,968,917 | -217,726,656,376 |
| 165 | AMFG | -15,667,000,000 | 299,081,000,000 | -314,748,000,000 |
| 166 | IKAI | -43,578,020,000 | -22,052,768,000 | -21,525,252,000 |
| 167 | KIAS | -93,299,775,305 | -17,868,868,446 | -75,430,906,859 |
| 168 | TOTO | 252,477,077,005 | 421,340,061,708 | -168,862,984,703 |
| 169 | ALMI | -24,823,789,672 | -373,368,308,766 | 348,544,519,094 |
| 170 | BTON | 11,105,502,256 | 6,005,724,423 | 5,099,777,833 |
| 171 | GDST | 13,156,452,056 | 31,357,855,008 | -18,201,402,952 |
| 172 | INAI | 36,812,068,077 | 51,365,012,507 | -14,552,944,430 |
| 173 | JKSW | -4,017,866,640 | 1,047,654,107 | -5,065,520,747 |
| 174 | LION | 2,510,394,846 | 9,661,711,698 | -7,151,316,852 |
| 175 | LMSH | 13,265,533,955 | 15,388,660,677 | -2,123,126,722 |
| 176 | BUDI | 40,965,000,000 | 69,285,000,000 | -28,320,000,000 |
| 177 | DPNS | 6,557,763,494 | -3,994,084,302 | 10,551,847,796 |
| 178 | EKAD | 81,993,317,740 | 51,605,876,745 | 30,387,440,995 |
| 179 | SRSN | 13,452,266,000 | 85,865,101,000 | -72,412,835,000 |
| 180 | AKPI | 13,924,298,000 | 145,628,143,000 | -131,703,845,000 |
| 181 | APLI | 12,664,622,062 | 10,904,672,310 | 1,759,949,752 |
| 182 | BRNA | -170,586,508,000 | 9,047,191,000 | -179,633,699,000 |
| 183 | IGAR | 72,086,531,613 | 88,100,059,088 | -16,013,527,475 |
| 184 | SIAP | -10,436,335,219 | -6,958,966,638 | -3,477,368,581 |
| 185 | TALF | 18,329,651,953 | 804,193,508 | 17,525,458,445 |
| 186 | TRST | 57,254,313,472 | 229,411,066,077 | -172,156,752,605 |
| 187 | YPAS | -14,908,398,746 | -27,114,919,034 | 12,206,520,288 |
| 188 | CPIN | 2,463,628,000,000 | 1,624,465,000,000 | 839,163,000,000 |
| 189 | JPFA | 1,035,793,000,000 | 770,662,000,000 | 265,131,000,000 |
| 190 | MAIN | 41,521,427,000 | 265,893,212,000 | -224,371,785,000 |
| 191 | TIRT | 5,494,198,600 | -12,654,191,609 | 18,148,390,209 |
| 192 | ALDO | 26,234,992,754 | 12,706,380,594 | 13,528,612,160 |
| 193 | FASW | 580,849,868,491 | 1,113,426,743,731 | -532,576,875,240 |
| 194 | KBRI | -126,096,607,098 | 21,819,141,542 | -147,915,748,640 |
| 195 | KDSI | 65,755,214,997 | -61,261,640,106 | 127,016,855,103 |
| 196 | SPMA | 93,048,783,846 | 131,771,691,225 | -38,722,907,379 |
| 197 | KRAH | -52,746,337,171 | -8,089,711,813 | -44,656,625,358 |
| 198 | ASII | 22,636,000,000,000 | 23,285,000,000,000 | -649,000,000,000 |
| 199 | AUTO | 452,879,000,000 | 394,229,000,000 | 58,650,000,000 |
| 200 | GJTL | -141,289,000,000 | 738,861,000,000 | -880,150,000,000 |
| 201 | IMAS | 2,619,777,972,185 | -601,612,476,031 | 3,221,390,448,216 |
| 202 | INDS | 112,017,526,399 | 320,252,084,705 | -208,234,558,306 |
| 203 | NIPS | 36,931,676,000 | -24,310,971,000 | 61,242,647,000 |
| 204 | SMSM | -845,054,406,000 | 160,125,322,000 | -1,005,179,728,000 |
| 205 | HDTX | 1,203,759,000,000 | 122,802,000,000 | 1,080,957,000,000 |
| 206 | MYTX | 14,427,701,711 | 212,819,926,508 | -198,392,224,797 |
| 207 | RICY | 256,336,228 | 78,783,737,756 | -78,527,401,528 |
| 208 | STAR | -25,474,738,733 | 25,549,790,980 | -51,024,529,713 |
| 209 | SSTM | 5,559,465,182 | 44,384,663,571 | -38,825,198,389 |
| 210 | TRIS | 1,236,507,474 | 4,295,116,078 | -3,058,608,604 |
| 211 | UNIT | 1,236,507,474 | 4,295,116,078 | -3,058,608,604 |
| 212 | BATA | 49,765,449,000 | 47,680,636,000 | 2,084,813,000 |
| 213 | BIMA | 12,538,097,901 | 9,669,781,404 | 2,868,316,497 |
| 214 | JECC | 171,603,140,000 | 85,948,536,000 | 85,654,604,000 |
| 215 | KBLI | 326,702,929,037 | -65,871,447,329 | 392,574,376,366 |
| 216 | KBLM | 476,953,300,206 | -5,645,375,903 | 482,598,676,109 |
| 217 | SCCO | 1,292,181,565,693 | -70,250,625,762 | 1,362,432,191,455 |
| 218 | ALTO | -62,847,159,361 | 5,602,423,448 | -68,449,582,809 |
| 219 | CEKA | 104,374,073,339 | 208,851,008,007 | -104,476,934,668 |
| 220 | DLTA | 276,390,014,000 | 342,202,126,000 | -65,812,112,000 |
| 221 | ICBP | 3,531,220,000,000 | 5,174,368,000,000 | -1,643,148,000,000 |
| 222 | INDF | 5,039,068,000,000 | 6,507,803,000,000 | -1,468,735,000,000 |
| 223 | MLBI | 1,320,897,000,000 | 1,331,611,000,000 | -10,714,000,000 |
| 224 | MYOR | 1,570,140,423,232 | 1,275,530,669,068 | 294,609,754,164 |
| 225 | ROTI | 124,467,558,054 | 370,617,213,073 | -246,149,655,019 |
| 226 | SKLT | 14,526,810,606 | 2,153,248,753 | 12,373,561,853 |
| 227 | STTP | 215,838,898,698 | 301,239,769,296 | -85,400,870,598 |
| 228 | ULTJ | 694,642,000,000 | 1,072,516,000,000 | -377,874,000,000 |
| 229 | GGRM | 7,703,622,000,000 | 8,204,579,000,000 | -500,957,000,000 |
| 230 | HMSP | 12,483,134,000,000 | 15,376,315,000,000 | -2,893,181,000,000 |
| 231 | WIIM | 19,591,392,031 | 194,599,188,956 | -175,007,796,925 |
| 232 | DVLA | 148,312,987,000 | 230,738,193,000 | -82,425,206,000 |
| 233 | KLBF | 2,442,945,312,378 | 2,008,316,536,066 | 434,628,776,312 |
| 234 | MERK | 155,964,972,000 | 195,831,865,000 | -39,866,893,000 |
| 235 | TSPC | 461,697,432,471 | 544,164,330,634 | -82,466,898,163 |
| 236 | ADES | 38,623,000,000 | 87,199,000,000 | -48,576,000,000 |
| 237 | MBTO | -28,184,275,168 | -33,053,446,183 | 4,869,171,015 |
| 238 | MRAT | -2,357,785,971 | -10,355,155,394 | 7,997,369,423 |
| 239 | TCID | 157,605,162,569 | 363,708,428,317 | -206,103,265,748 |
| 240 | UNVR | 7,107,230,000,000 | 7,059,862,000,000 | 47,368,000,000 |
| 241 | CINT | 64,041,340,293 | 33,220,121,814 | 30,821,218,479 |
| 242 | KICI | 2,488,684,521 | 6,225,044,449 | -3,736,359,928 |
| 243 | LMPI | -31,915,791,813 | -16,797,834,611 | -15,117,957,202 |

**LAMPIRAN 4**

**Data Estimasi Nilai *Total Accrual***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **TACC/TAt-1** | **1/TAt-1** | **ΔREV/TAt-1** | **PPE/TAt-1** |
| **2015** | | | | | |
| 1 | INTP | -0.027368080 | 0.000000000000035 | -0.076103056 | 0.478243606 |
| 2 | WTON | -0.078852186 | 0.000000000000263 | -0.164246369 | 0.525294275 |
| 3 | AMFG | -0.010981406 | 0.000000000000253 | -0.001570401 | 0.461945833 |
| 4 | IKAI | -0.180942651 | 0.000000000001928 | -0.233578949 | 0.471843894 |
| 5 | KIAS | -0.055258406 | 0.000000000000441 | -0.043462884 | 0.623790926 |
| 6 | TOTO | 0.047206734 | 0.000000000000485 | 0.109117981 | 0.424327275 |
| 7 | ALMI | -0.559222132 | 0.000000000000311 | -0.000857259 | 0.246248208 |
| 8 | BTON | 0.042178618 | 0.000000000005744 | -0.162727160 | 0.075591005 |
| 9 | GDST | -0.025814389 | 0.000000000001537 | -0.463967637 | 1.094311484 |
| 10 | INAI | 0.091930393 | 0.000000000001119 | 0.504902975 | 0.259602927 |
| 11 | JKSW | -0.103997340 | 0.000000000003301 | 0.187911478 | 0.142941052 |
| 12 | LION | -0.016246663 | 0.000000000001652 | 0.019215508 | 0.186650974 |
| 13 | LMSH | -0.071630989 | 0.000000000007090 | -0.528046616 | 0.197111496 |
| 14 | BUDI | 0.020026791 | 0.000000000000404 | 0.038189216 | 0.691296909 |
| 15 | DPNS | 0.019025073 | 0.000000000003719 | -0.053183646 | 0.045834323 |
| 16 | EKAD | -0.171313000 | 0.000000000002429 | 0.012056524 | 0.234611588 |
| 17 | SRSN | 0.199553338 | 0.000000000002151 | 0.126333658 | 0.270195865 |
| 18 | AKPI | 0.059116446 | 0.000000000000449 | 0.032367356 | 0.759952828 |
| 19 | APLI | -0.085642657 | 0.000000000003661 | -0.122338489 | 0.626483312 |
| 20 | BRNA | 0.282036314 | 0.000000000001721 | 0.033582668 | 2.068931210 |
| 21 | IGAR | -0.293408195 | 0.000000000010759 | -0.651256689 | 0.715363072 |
| 22 | SIAP | -0.094560967 | 0.000000000003303 | 0.177602071 | 0.027822722 |
| 23 | TALF | 0.061663219 | 0.000000000002304 | -0.188251607 | 0.273009486 |
| 24 | TRST | 0.024376900 | 0.000000000000307 | -0.015495532 | 0.644273482 |
| 25 | YPAS | -0.137101163 | 0.000000000003116 | -0.449116476 | 0.519475350 |
| 26 | CPIN | 0.006859006 | 0.000000000000048 | 0.045939037 | 0.533709549 |
| 27 | JPFA | -0.033470866 | 0.000000000000063 | 0.035791260 | 0.432069847 |
| 28 | MAIN | 0.025985735 | 0.000000000000283 | 0.077315141 | 0.516120952 |
| 29 | TIRT | 0.001632870 | 0.000000000001396 | 0.053326604 | 0.276804431 |
| 30 | ALDO | 0.063117109 | 0.000000000002885 | 0.128308345 | 0.339258111 |
| 31 | FASW | 0.142180857 | 0.000000000000179 | -0.089040840 | 0.880863126 |
| 32 | KBRI | -0.034809068 | 0.000000000000770 | 0.158971911 | 0.877229026 |
| 33 | KDSI | 0.050766849 | 0.000000000001041 | 0.091336621 | 0.762442555 |
| 34 | SPMA | -0.061714495 | 0.000000000000478 | 0.033798991 | 0.688217781 |
| 35 | KRAH | 0.035626632 | 0.000000000002082 | -0.005917947 | 0.154520489 |
| 36 | ASII | -0.041673198 | 0.000000000000004 | -0.074165244 | 0.176683176 |
| 37 | AUTO | -0.040836158 | 0.000000000000070 | -0.036951346 | 0.243767188 |
| 38 | GJTL | -0.062249582 | 0.000000000000062 | -0.006233518 | 0.541738339 |
| 39 | IMAS | -0.067701198 | 0.000000000000084 | -0.114659598 | 0.387780525 |
| 40 | INDS | 0.009560539 | 0.000000000000438 | -0.090890044 | 0.634072000 |
| 41 | NIPS | 0.136496775 | 0.000000000000829 | -0.023205124 | 0.491447435 |
| 42 | SMSM | -0.051218285 | 0.000000000000569 | 0.096757345 | 0.406759883 |
| 43 | HDTX | -0.099618361 | 0.000000000000237 | 0.053514624 | 0.971607452 |
| 44 | MYTX | -0.112532414 | 0.000000000000490 | -0.116468593 | 0.564939853 |
| 45 | RICY | -0.103901792 | 0.000000000000853 | -0.063473973 | 0.288454420 |
| 46 | STAR | -0.041566098 | 0.000000000001289 | 0.039108912 | 0.407676691 |
| 47 | SSTM | -0.056012675 | 0.000000000001293 | -0.017674565 | 0.444202497 |
| 48 | TRIS | -0.045041317 | 0.000000000001916 | 0.216344517 | 0.233045111 |
| 49 | UNIT | 0.057832283 | 0.000000000002270 | 0.035893932 | 0.743148808 |
| 50 | BATA | 0.191674801 | 0.000000000001291 | 0.025968892 | 0.302940884 |
| 51 | BIMA | -0.393427631 | 0.000000000009566 | -0.615321857 | 0.123809996 |
| 52 | JECC | 0.177501360 | 0.000000000000940 | 0.160059283 | 0.372312954 |
| 53 | KBLI | 0.052670799 | 0.000000000000746 | 0.207296875 | 0.411752169 |
| 54 | KBLM | -0.019859694 | 0.000000000001545 | 0.074426412 | 0.449917632 |
| 55 | SCCO | -0.027437727 | 0.000000000000604 | -0.102769426 | 0.192020954 |
| 56 | ALTO | -0.010332217 | 0.000000000000809 | -0.024757726 | 0.471450609 |
| 57 | CEKA | -0.211000821 | 0.000000000000779 | -0.168309741 | 0.172100669 |
| 58 | DLTA | -0.055462760 | 0.000000000001003 | -0.539881883 | 0.105584402 |
| 59 | ICBP | -0.018395822 | 0.000000000000040 | 0.068664249 | 0.261917463 |
| 60 | INDF | 0.007594736 | 0.000000000000012 | 0.005431110 | 0.291556035 |
| 61 | MLBI | -0.186283505 | 0.000000000000448 | -0.130962044 | 0.567477839 |
| 62 | MYOR | -0.103929548 | 0.000000000000097 | 0.063084341 | 0.366158180 |
| 63 | ROTI | -0.136171493 | 0.000000000000467 | 0.137309066 | 0.849961767 |
| 64 | SKLT | -0.034025579 | 0.000000000002968 | 0.189023729 | 0.440909564 |
| 65 | STTP | -0.006662085 | 0.000000000000588 | 0.219863987 | 0.591837642 |
| 66 | ULTJ | -0.049779682 | 0.000000000000343 | 0.163509776 | 0.397758702 |
| 67 | GGRM | 0.055941210 | 0.000000000000017 | 0.088946290 | 0.345268950 |
| 68 | HMSP | 0.336280202 | 0.000000000000035 | 0.295242459 | 0.221319118 |
| 69 | WIIM | 0.047085081 | 0.000000000000749 | 0.133293671 | 0.248585362 |
| 70 | DVLA | -0.088612567 | 0.000000000000806 | 0.162963163 | 0.208070340 |
| 71 | KLBF | -0.030033322 | 0.000000000000080 | 0.041717222 | 0.316617846 |
| 72 | MERK | -0.016709492 | 0.000000000001406 | 0.169099149 | 0.155802306 |
| 73 | TSPC | -0.035100958 | 0.000000000000178 | 0.119326156 | 0.450427803 |
| 74 | ADES | 0.020246923 | 0.000000000001988 | 0.180800811 | 0.565379033 |
| 75 | MBTO | -0.015553129 | 0.000000000001605 | 0.037534227 | 0.233191749 |
| 76 | MRAT | 0.012683468 | 0.000000000001999 | -0.013305048 | 0.141159377 |
| 77 | TCID | 0.252653753 | 0.000000000000601 | 0.003898769 | 0.542589285 |
| 78 | UNVR | -0.030437297 | 0.000000000000070 | 0.138123491 | 0.582669931 |
| 79 | CINT | 0.034486015 | 0.000000000002701 | 0.077698796 | 0.429656495 |
| 80 | KICI | 0.293812723 | 0.000000000009968 | -0.112005260 | 0.489518644 |
| 81 | LMPI | -0.013488023 | 0.000000000001236 | -0.075230942 | 0.323591460 |
| **2016** | | | | | |
| 82 | INTP | 0.009202825 | 0.000000000000036 | -0.088144195 | 0.529832269 |
| 83 | WTON | 0.080181168 | 0.000000000000224 | 0.186061765 | 0.498019607 |
| 84 | AMFG | -0.020907553 | 0.000000000000234 | 0.013602403 | 0.824351359 |
| 85 | IKAI | -0.403989168 | 0.000000000002564 | -0.147232984 | 0.575740537 |
| 86 | KIAS | -0.137681222 | 0.000000000000480 | 0.030388671 | 0.634208670 |
| 87 | TOTO | -0.061335748 | 0.000000000000410 | -0.085940859 | 0.361441614 |
| 88 | ALMI | -0.098898606 | 0.000000000000457 | -0.398133541 | 0.320661112 |
| 89 | BTON | -0.020627113 | 0.000000000005461 | -0.026865013 | 0.064898524 |
| 90 | GDST | -0.050313641 | 0.000000000000845 | -0.132194932 | 0.636692559 |
| 91 | INAI | 0.136975876 | 0.000000000000752 | -0.075297802 | 0.180466907 |
| 92 | JKSW | 0.007116940 | 0.000000000003770 | 0.425310322 | 0.170408644 |
| 93 | LION | -0.025792720 | 0.000000000001564 | -0.015819750 | 0.188312911 |
| 94 | LMSH | -0.011333907 | 0.000000000007475 | -0.125157255 | 0.462660721 |
| 95 | BUDI | -0.076788613 | 0.000000000000306 | 0.027173692 | 0.542500152 |
| 96 | DPNS | -0.013494238 | 0.000000000003643 | -0.009234113 | 0.043455168 |
| 97 | EKAD | 0.571284420 | 0.000000000002566 | 0.095206636 | 0.910390471 |
| 98 | SRSN | -0.092057845 | 0.000000000001742 | -0.054058700 | 0.383341751 |
| 99 | AKPI | -0.127167288 | 0.000000000000347 | 0.010319338 | 0.562713708 |
| 100 | APLI | -0.080179485 | 0.000000000003240 | 0.191369379 | 0.751041538 |
| 101 | BRNA | -0.054779194 | 0.000000000000549 | 0.047504793 | 0.657308586 |
| 102 | IGAR | 0.026358646 | 0.000000000002605 | 0.300734957 | 0.183861433 |
| 103 | SIAP | -0.071231418 | 0.000000000003597 | -0.786592718 | 0.021858009 |
| 104 | TALF | 0.891916377 | 0.000000000002303 | 0.214265628 | 1.258111055 |
| 105 | TRST | -0.074379370 | 0.000000000000298 | -0.061932777 | 0.603290384 |
| 106 | YPAS | 0.029962059 | 0.000000000003582 | 0.003328636 | 0.550197896 |
| 107 | CPIN | -0.077830709 | 0.000000000000040 | 0.334564518 | 0.450856929 |
| 108 | JPFA | 0.002958425 | 0.000000000000058 | 0.118907954 | 0.437781164 |
| 109 | MAIN | 0.009435703 | 0.000000000000252 | 0.118959407 | 0.493921786 |
| 110 | TIRT | 0.043907456 | 0.000000000001310 | -0.012121978 | 0.316740041 |
| 111 | ALDO | -0.035775551 | 0.000000000002732 | 0.349910281 | 0.303604265 |
| 112 | FASW | -0.205097709 | 0.000000000000143 | 0.130796960 | 0.896775936 |
| 113 | KBRI | -0.131609882 | 0.000000000000687 | -0.054837803 | 0.757289001 |
| 114 | KDSI | -0.037952364 | 0.000000000000850 | 0.239055702 | 0.329403477 |
| 115 | SPMA | -0.086459377 | 0.000000000000458 | 0.142266673 | 0.654398522 |
| 116 | KRAH | -0.071172979 | 0.000000000001874 | 0.054994649 | 0.294524908 |
| 117 | ASII | 0.001617536 | 0.000000000000004 | -0.012679528 | 0.176164769 |
| 118 | AUTO | -0.037471851 | 0.000000000000070 | 0.075533279 | 0.251048705 |
| 119 | GJTL | -0.047927054 | 0.000000000000057 | 0.037883367 | 0.521488015 |
| 120 | IMAS | -0.004816052 | 0.000000000000040 | -0.122700319 | 0.155464238 |
| 121 | INDS | -0.019103508 | 0.000000000000392 | -0.008797760 | 0.532981773 |
| 122 | NIPS | 0.101031382 | 0.000000000000646 | 0.033451157 | 0.440293710 |
| 123 | SMSM | -0.048801229 | 0.000000000000450 | 0.034661377 | 0.296498188 |
| 124 | HDTX | -0.164280046 | 0.000000000000205 | 0.050337559 | 0.798197125 |
| 125 | MYTX | -0.169977154 | 0.000000000000514 | -0.305729080 | 0.498343899 |
| 126 | RICY | -0.057765374 | 0.000000000000835 | 0.092195267 | 0.277510057 |
| 127 | STAR | -0.049437254 | 0.000000000001372 | -0.177617376 | 0.416162256 |
| 128 | SSTM | -0.079618240 | 0.000000000001385 | -0.096263791 | 0.441020344 |
| 129 | TRIS | 0.016789286 | 0.000000000001731 | 0.072978561 | 0.230108512 |
| 130 | UNIT | -0.063742403 | 0.000000000002171 | -0.030725536 | 0.667246414 |
| 131 | BATA | 0.028748958 | 0.000000000001257 | -0.036526762 | 0.276079517 |
| 132 | BIMA | 0.005008553 | 0.000000000010044 | -0.504768733 | 0.114155205 |
| 133 | JECC | -0.037946620 | 0.000000000000736 | 0.275641418 | 0.300870712 |
| 134 | KBLI | -0.039400131 | 0.000000000000644 | 0.096763566 | 0.361215899 |
| 135 | KBLM | -0.020064086 | 0.000000000001528 | 0.030102689 | 0.373080572 |
| 136 | SCCO | -0.101808370 | 0.000000000000564 | 0.118183657 | 0.181890254 |
| 137 | ALTO | -0.039478840 | 0.000000000000847 | -0.004499410 | 0.512844534 |
| 138 | CEKA | 0.048417023 | 0.000000000000673 | 0.423877252 | 0.145357843 |
| 139 | DLTA | -0.000982251 | 0.000000000000963 | 0.082326250 | 0.092722205 |
| 140 | ICBP | -0.035757744 | 0.000000000000038 | 0.102594540 | 0.267850936 |
| 141 | INDF | -0.023862154 | 0.000000000000011 | 0.029275023 | 0.279881149 |
| 142 | MLBI | -0.128014192 | 0.000000000000476 | 0.269887041 | 0.608331473 |
| 143 | MYOR | 0.060514839 | 0.000000000000088 | 0.311321324 | 0.340255379 |
| 144 | ROTI | -0.055909822 | 0.000000000000370 | 0.128373137 | 0.680895096 |
| 145 | SKLT | 0.444271261 | 0.000000000002652 | 0.235322494 | 0.794659066 |
| 146 | STTP | 0.002406362 | 0.000000000000521 | 0.044191986 | 0.590613332 |
| 147 | ULTJ | -0.022376850 | 0.000000000000282 | 0.082501574 | 0.294371096 |
| 148 | GGRM | -0.005536048 | 0.000000000000016 | -0.012722443 | 0.322790594 |
| 149 | HMSP | -0.040682677 | 0.000000000000026 | 0.168303845 | 0.181408883 |
| 150 | WIIM | -0.027372610 | 0.000000000000745 | -0.114414269 | 0.246107157 |
| 151 | DVLA | -0.030775663 | 0.000000000000727 | 0.105544460 | 0.293980756 |
| 152 | KLBF | 0.014170907 | 0.000000000000073 | 0.108551506 | 0.332623925 |
| 153 | MERK | 0.171636768 | 0.000000000001558 | 0.080044687 | 0.202591129 |
| 154 | TSPC | 0.044126411 | 0.000000000001261 | -0.051378792 | 0.329862358 |
| 155 | ADES | -0.096654440 | 0.000000000001531 | 0.333634404 | 0.572815757 |
| 156 | MBTO | 0.002800272 | 0.000000000001541 | -0.014391802 | 0.226175500 |
| 157 | MRAT | 0.017285829 | 0.000000000002012 | -0.168443100 | 0.130218169 |
| 158 | TCID | -0.054497894 | 0.000000000000480 | 0.101765828 | 0.449232158 |
| 159 | UNVR | -0.046199272 | 0.000000000000064 | 0.226936712 | 0.605817503 |
| 160 | CINT | -0.041809567 | 0.000000000002612 | 0.031860025 | 0.474944630 |
| 161 | KICI | -0.031865065 | 0.000000000007472 | 0.057141112 | 0.348756868 |
| 162 | LMPI | -0.018833799 | 0.000000000001261 | -0.051378792 | 0.329862358 |
| **2017** | | | | | |
| 163 | INTP | -0.031314058 | 0.000000000000033 | -0.030867831 | 0.496821388 |
| 164 | WTON | -0.046691615 | 0.000000000000214 | 0.403281181 | 0.095929771 |
| 165 | AMFG | -0.057176074 | 0.000000000000182 | 0.029376790 | 0.739104687 |
| 166 | IKAI | -0.081218613 | 0.000000000003773 | -0.265915537 | 0.472300572 |
| 167 | KIAS | -0.040561449 | 0.000000000000538 | -0.028849453 | 0.659090656 |
| 168 | TOTO | -0.065414235 | 0.000000000000387 | 0.039839880 | 0.312380230 |
| 169 | ALMI | 0.161885546 | 0.000000000000464 | 0.475192897 | 0.308744305 |
| 170 | BTON | 0.028765073 | 0.000000000005640 | 0.142425763 | 0.062089730 |
| 171 | GDST | -0.014473012 | 0.000000000000795 | 0.374715703 | 0.639041762 |
| 172 | INAI | -0.010868254 | 0.000000000000747 | -0.227197317 | 0.169524289 |
| 173 | JKSW | -0.018542687 | 0.000000000003661 | -0.894697802 | 0.163908162 |
| 174 | LION | -0.010427503 | 0.000000000001458 | -0.042936417 | 0.142280759 |
| 175 | LMSH | -0.013039063 | 0.000000000006141 | 0.408504750 | 0.343041229 |
| 176 | BUDI | -0.009659572 | 0.000000000000341 | 0.014675250 | 0.635728409 |
| 177 | DPNS | 0.035632537 | 0.000000000003377 | -0.015688610 | 0.037185467 |
| 178 | EKAD | 0.043255612 | 0.000000000001423 | 0.106693338 | 0.519354419 |
| 179 | SRSN | -0.100973109 | 0.000000000001394 | 0.029201796 | 0.295275085 |
| 180 | AKPI | -0.050347254 | 0.000000000000382 | 0.006742973 | 0.607139766 |
| 181 | APLI | 0.004604716 | 0.000000000002616 | 0.091658865 | 0.683225754 |
| 182 | BRNA | -0.086002760 | 0.000000000000479 | -0.017431399 | 0.720141306 |
| 183 | IGAR | -0.036438631 | 0.000000000002275 | -0.070239576 | 0.196577468 |
| 184 | SIAP | -0.015204335 | 0.000000000004372 | -0.104567120 | 0.012565019 |
| 185 | TALF | 0.019877503 | 0.000000000001134 | 0.080152041 | 0.632232035 |
| 186 | TRST | -0.052317799 | 0.000000000000304 | 0.032063846 | 1.580254958 |
| 187 | YPAS | 0.043554635 | 0.000000000003568 | 0.086560501 | 0.520149009 |
| 188 | CPIN | 0.034669003 | 0.000000000000041 | 0.459018044 | 0.454838411 |
| 189 | JPFA | 0.013772305 | 0.000000000000052 | 0.131908710 | 0.433536789 |
| 190 | MAIN | -0.056839874 | 0.000000000000253 | 0.051601766 | 0.516535369 |
| 191 | TIRT | 0.022240743 | 0.000000000001225 | -0.058722692 | 0.310932093 |
| 192 | ALDO | 0.032970032 | 0.000000000002437 | 0.103103431 | 0.359735453 |
| 193 | FASW | -0.062048583 | 0.000000000000117 | 0.170383545 | 0.142236026 |
| 194 | KBRI | -0.117047248 | 0.000000000000791 | -0.013721030 | 0.951658045 |
| 195 | KDSI | 0.111196582 | 0.000000000000875 | 0.219021465 | 0.385566987 |
| 196 | SPMA | -0.017936802 | 0.000000000000463 | 0.074439005 | 0.645445658 |
| 197 | KRAH | -0.074587878 | 0.000000000001670 | -0.082314673 | 0.243734328 |
| 198 | ASII | -0.002478471 | 0.000000000000004 | 0.095369575 | 0.184842756 |
| 199 | AUTO | 0.004013749 | 0.000000000000068 | 0.050846980 | 0.241363322 |
| 200 | GJTL | -0.047072436 | 0.000000000000053 | 0.027455774 | 0.476001348 |
| 201 | IMAS | 0.125671885 | 0.000000000000039 | 0.012089916 | 0.180959603 |
| 202 | INDS | -0.084057994 | 0.000000000000404 | 0.133592938 | 0.500075412 |
| 203 | NIPS | 0.034445528 | 0.000000000000562 | 0.021041465 | 0.416956564 |
| 204 | SMSM | -0.445807378 | 0.000000000000444 | 0.204053682 | 0.249830136 |
| 205 | HDTX | 0.227877901 | 0.000000000000211 | -0.074572930 | 0.767125657 |
| 206 | MYTX | -0.122482709 | 0.000000000000617 | 0.212165158 | 1.463163302 |
| 207 | RICY | -0.060936123 | 0.000000000000776 | 0.294031037 | 0.506247435 |
| 208 | STAR | -0.073928520 | 0.000000000001449 | -0.021710702 | 0.420914549 |
| 209 | SSTM | -0.053784699 | 0.000000000001385 | -0.128623205 | 0.406162797 |
| 210 | TRIS | -0.004781308 | 0.000000000001563 | -0.200253712 | 0.197942382 |
| 211 | UNIT | -0.007065178 | 0.000000000002310 | -0.001997567 | 0.664546021 |
| 212 | BATA | 0.002590657 | 0.000000000001243 | -0.031396730 | 0.272070145 |
| 213 | BIMA | 0.031163372 | 0.000000000010865 | -0.199866719 | 0.119403002 |
| 214 | JECC | 0.053965495 | 0.000000000000630 | 0.092447753 | 0.357617974 |
| 215 | KBLI | 0.209773257 | 0.000000000000534 | 0.200119699 | 0.557758386 |
| 216 | KBLM | 0.755132523 | 0.000000000001565 | 0.356862227 | 1.068158423 |
| 217 | SCCO | 0.556109414 | 0.000000000000408 | 0.433412471 | 0.714404817 |
| 218 | ALTO | -0.058750285 | 0.000000000000858 | -0.029463307 | 0.766566664 |
| 219 | CEKA | -0.073267574 | 0.000000000000701 | 0.099719706 | 0.148890703 |
| 220 | DLTA | -0.054944311 | 0.000000000000835 | 0.001953637 | 0.075120384 |
| 221 | ICBP | -0.056852500 | 0.000000000000035 | 0.042604637 | 0.280958709 |
| 222 | INDF | -0.017873364 | 0.000000000000012 | 0.042922480 | 0.362488334 |
| 223 | MLBI | -0.004709372 | 0.000000000000440 | 0.055570500 | 0.599588227 |
| 224 | MYOR | 0.022798339 | 0.000000000000077 | 0.190886358 | 0.308669495 |
| 225 | ROTI | -0.084308196 | 0.000000000000343 | -0.010556363 | 0.682845395 |
| 226 | SKLT | 0.021775241 | 0.000000000001760 | 0.141381098 | 0.548729871 |
| 227 | STTP | -0.036539709 | 0.000000000000428 | 0.083989906 | 0.481647061 |
| 228 | ULTJ | -0.089138045 | 0.000000000000236 | 0.045662153 | 0.315247688 |
| 229 | GGRM | -0.007957808 | 0.000000000000016 | 0.111701278 | 0.587819436 |
| 230 | HMSP | -0.068061592 | 0.000000000000024 | 0.085273440 | 0.162103724 |
| 231 | WIIM | -0.129287370 | 0.000000000000739 | -0.154671366 | 0.231141499 |
| 232 | DVLA | -0.053824644 | 0.000000000000653 | 0.081163265 | 0.258585609 |
| 233 | KLBF | 0.028545154 | 0.000000000000066 | 0.053059814 | 0.350890351 |
| 234 | MERK | -0.053589223 | 0.000000000001344 | -0.199155512 | 0.238904102 |
| 235 | TSPC | -0.012521912 | 0.000000000000152 | 0.064870262 | 0.301281089 |
| 236 | ADES | -0.063292937 | 0.000000000001303 | -0.095342022 | 0.623058090 |
| 237 | MBTO | 0.006858382 | 0.000000000001409 | 0.064980389 | 0.212823638 |
| 238 | MRAT | 0.016556426 | 0.000000000002070 | 0.000656929 | 0.130084566 |
| 239 | TCID | -0.094322076 | 0.000000000000458 | 0.082201546 | 0.441463708 |
| 240 | UNVR | 0.002828667 | 0.000000000000060 | 0.068720826 | 0.622376856 |
| 241 | CINT | 0.077181046 | 0.000000000002504 | 0.116517501 | 0.587853824 |
| 242 | KICI | -0.026724720 | 0.000000000007153 | 0.100370323 | 0.322593330 |
| 243 | LMPI | -0.018655742 | 0.000000000001234 | -0.000988732 | 0.323499946 |

**LAMPIRAN 5**

**Data Perhitungan *Discretionary Accrual***

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No.** | **Kode** | **TACC/TAt-1** | **NDACC** | **EM** |
| **2015** | | | | |
| 1 | INTP | -0.027368080 | -0.009582754 | -0.017785326 |
| 2 | WTON | -0.078852186 | -0.099467328 | 0.020615142 |
| 3 | AMFG | -0.010981406 | 0.005012604 | -0.015994010 |
| 4 | IKAI | -0.180942651 | -0.300402492 | 0.119459841 |
| 5 | KIAS | -0.055258406 | -0.093075676 | 0.037817270 |
| 6 | TOTO | 0.047206734 | 0.096852018 | -0.049645284 |
| 7 | ALMI | -0.559222132 | -1.069310054 | 0.510087922 |
| 8 | BTON | 0.042178618 | 0.128598679 | -0.086420061 |
| 9 | GDST | -0.025814389 | 0.001926270 | -0.027740659 |
| 10 | INAI | 0.091930393 | 0.103977871 | -0.012047478 |
| 11 | JKSW | -0.103997340 | -0.225666108 | 0.121668768 |
| 12 | LION | -0.016246663 | 0.003227936 | -0.019474599 |
| 13 | LMSH | -0.071630989 | -0.041468906 | -0.030162083 |
| 14 | BUDI | 0.020026791 | 0.031584445 | -0.011557654 |
| 15 | DPNS | 0.019025073 | 0.082528579 | -0.063503506 |
| 16 | EKAD | -0.171313000 | -0.319060732 | 0.147747732 |
| 17 | SRSN | 0.199553338 | 0.395222757 | -0.195669419 |
| 18 | AKPI | 0.059116446 | 0.103309215 | -0.044192769 |
| 19 | APLI | -0.085642657 | -0.171803209 | 0.086160552 |
| 20 | BRNA | 0.282036314 | 0.395142477 | -0.113106163 |
| 21 | IGAR | -0.293408195 | -0.552554412 | 0.259146217 |
| 22 | SIAP | -0.094560967 | -0.192136901 | 0.097575934 |
| 23 | TALF | 0.061663219 | 0.191145920 | -0.129482701 |
| 24 | TRST | 0.024376900 | 0.058963696 | -0.034586796 |
| 25 | YPAS | -0.137101163 | -0.180623201 | 0.043522038 |
| 26 | CPIN | 0.006859006 | 0.024217133 | -0.017358127 |
| 27 | JPFA | -0.033470866 | -0.043405810 | 0.009934944 |
| 28 | MAIN | 0.025985735 | 0.054352688 | -0.028366953 |
| 29 | TIRT | 0.001632870 | 0.024264220 | -0.022631350 |
| 30 | ALDO | 0.063117109 | 0.106288868 | -0.043171759 |
| 31 | FASW | 0.142180857 | 0.288041066 | -0.145860209 |
| 32 | KBRI | -0.034809068 | -0.130308039 | 0.095498971 |
| 33 | KDSI | 0.050766849 | 0.065878365 | -0.015111516 |
| 34 | SPMA | -0.061714495 | -0.131372221 | 0.069657726 |
| 35 | KRAH | 0.035626632 | 0.111458776 | -0.075832144 |
| 36 | ASII | -0.041673198 | -0.006175311 | -0.035497887 |
| 37 | AUTO | -0.040836158 | -0.021109287 | -0.019726871 |
| 38 | GJTL | -0.062249582 | -0.102786196 | 0.040536614 |
| 39 | IMAS | -0.067701198 | -0.072127134 | 0.004425936 |
| 40 | INDS | 0.009560539 | 0.046614970 | -0.037054431 |
| 41 | NIPS | 0.136496775 | 0.295428574 | -0.158931799 |
| 42 | SMSM | -0.051218285 | -0.096173222 | 0.044954937 |
| 43 | HDTX | -0.099618361 | -0.239282153 | 0.139663792 |
| 44 | MYTX | -0.112532414 | -0.184796354 | 0.072263940 |
| 45 | RICY | -0.103901792 | -0.154577475 | 0.050675683 |
| 46 | STAR | -0.041566098 | -0.071541583 | 0.029975485 |
| 47 | SSTM | -0.056012675 | -0.091063705 | 0.035051030 |
| 48 | TRIS | -0.045041317 | -0.108463826 | 0.063422509 |
| 49 | UNIT | 0.057832283 | 0.081257145 | -0.023424862 |
| 50 | BATA | 0.191674801 | 0.409154015 | -0.217479214 |
| 51 | BIMA | -0.393427631 | -0.684603463 | 0.291175832 |
| 52 | JECC | 0.177501360 | 0.345935282 | -0.168433922 |
| 53 | KBLI | 0.052670799 | 0.083181420 | -0.030510621 |
| 54 | KBLM | -0.019859694 | -0.043779458 | 0.023919764 |
| 55 | SCCO | -0.027437727 | 0.020627802 | -0.048065529 |
| 56 | ALTO | -0.010332217 | 0.004489166 | -0.014821383 |
| 57 | CEKA | -0.211000821 | -0.330982426 | 0.119981605 |
| 58 | DLTA | -0.055462760 | 0.071739745 | -0.127202505 |
| 59 | ICBP | -0.018395822 | -0.002575572 | -0.015820250 |
| 60 | INDF | 0.007594736 | 0.061380993 | -0.053786257 |
| 61 | MLBI | -0.186283505 | -0.328700842 | 0.142417337 |
| 62 | MYOR | -0.103929548 | -0.184079675 | 0.080150127 |
| 63 | ROTI | -0.136171493 | -0.321649413 | 0.185477920 |
| 64 | SKLT | -0.034025579 | -0.113985173 | 0.079959594 |
| 65 | STTP | -0.006662085 | -0.055838840 | 0.049176755 |
| 66 | ULTJ | -0.049779682 | -0.105442511 | 0.055662829 |
| 67 | GGRM | 0.055941210 | 0.132724769 | -0.076783559 |
| 68 | HMSP | 0.336280202 | 0.658060159 | -0.321779957 |
| 69 | WIIM | 0.047085081 | 0.106699823 | -0.059614742 |
| 70 | DVLA | -0.088612567 | -0.167972506 | 0.079359939 |
| 71 | KLBF | -0.030033322 | -0.025811804 | -0.004221518 |
| 72 | MERK | -0.016709492 | -0.026773624 | 0.010064132 |
| 73 | TSPC | -0.035100958 | -0.069488752 | 0.034387794 |
| 74 | ADES | 0.020246923 | -0.005768211 | 0.026015134 |
| 75 | MBTO | -0.015553129 | -0.004107881 | -0.011445248 |
| 76 | MRAT | 0.012683468 | 0.069658838 | -0.056975370 |
| 77 | TCID | 0.252653753 | 0.518503149 | -0.265849396 |
| 78 | UNVR | -0.030437297 | -0.077440859 | 0.047003562 |
| 79 | CINT | 0.034486015 | 0.053323102 | -0.018837087 |
| 80 | KICI | 0.293812723 | 0.528457120 | -0.234644397 |
| 81 | LMPI | -0.013488023 | 0.020961694 | -0.034449717 |
| **2016** | | | | |
| 82 | INTP | 0.009202825 | 0.060874114 | -0.051671289 |
| 83 | WTON | 0.080181168 | 0.139850193 | -0.059669025 |
| 84 | AMFG | -0.020907553 | -0.056787224 | 0.035879671 |
| 85 | IKAI | -0.403989168 | -0.784939167 | 0.380949999 |
| 86 | KIAS | -0.137681222 | -0.276775628 | 0.139094406 |
| 87 | TOTO | -0.061335748 | -0.066981079 | 0.005645331 |
| 88 | ALMI | -0.098898606 | -0.065129984 | -0.033768622 |
| 89 | BTON | -0.020627113 | -0.024534512 | 0.003907399 |
| 90 | GDST | -0.050313641 | -0.068303059 | 0.017989418 |
| 91 | INAI | 0.136975876 | 0.342586158 | -0.205610282 |
| 92 | JKSW | 0.007116940 | -0.067262710 | 0.074379650 |
| 93 | LION | -0.025792720 | -0.006842800 | -0.018949920 |
| 94 | LMSH | -0.011333907 | -0.047900004 | 0.036566097 |
| 95 | BUDI | -0.076788613 | -0.142513972 | 0.065725359 |
| 96 | DPNS | -0.013494238 | 0.008297473 | -0.021791711 |
| 97 | EKAD | 0.571284420 | 1.073122769 | -0.501838349 |
| 98 | SRSN | -0.092057845 | -0.153186123 | 0.061128278 |
| 99 | AKPI | -0.127167288 | -0.241935231 | 0.114767943 |
| 100 | APLI | -0.080179485 | -0.242933654 | 0.162754169 |
| 101 | BRNA | -0.054779194 | -0.118218123 | 0.063438929 |
| 102 | IGAR | 0.026358646 | 0.012062477 | 0.014296169 |
| 103 | SIAP | -0.071231418 | 0.077809429 | -0.149040847 |
| 104 | TALF | 0.891916377 | 1.652398168 | -0.760481791 |
| 105 | TRST | -0.074379370 | -0.123199784 | 0.048820414 |
| 106 | YPAS | 0.029962059 | 0.038970275 | -0.009008216 |
| 107 | CPIN | -0.077830709 | -0.203884187 | 0.126053478 |
| 108 | JPFA | 0.002958425 | 0.009422637 | -0.006464212 |
| 109 | MAIN | 0.009435703 | 0.014206402 | -0.004770699 |
| 110 | TIRT | 0.043907456 | 0.120862386 | -0.076954930 |
| 111 | ALDO | -0.035775551 | -0.137911484 | 0.102135933 |
| 112 | FASW | -0.205097709 | -0.459324570 | 0.254226861 |
| 113 | KBRI | -0.131609882 | -0.260096107 | 0.128486225 |
| 114 | KDSI | -0.037952364 | -0.097902980 | 0.059950616 |
| 115 | SPMA | -0.086459377 | -0.202453546 | 0.115994169 |
| 116 | KRAH | -0.071172979 | -0.128993338 | 0.057820359 |
| 117 | ASII | 0.001617536 | 0.066052585 | -0.064435049 |
| 118 | AUTO | -0.037471851 | -0.041516410 | 0.004044559 |
| 119 | GJTL | -0.047927054 | -0.082266351 | 0.034339297 |
| 120 | IMAS | -0.004816052 | 0.080768989 | -0.085585041 |
| 121 | INDS | -0.019103508 | -0.018665794 | -0.000437714 |
| 122 | NIPS | 0.101031382 | 0.218724729 | -0.117693347 |
| 123 | SMSM | -0.048801229 | -0.063705477 | 0.014904248 |
| 124 | HDTX | -0.164280046 | -0.349029157 | 0.184749111 |
| 125 | MYTX | -0.169977154 | -0.248509172 | 0.078532018 |
| 126 | RICY | -0.057765374 | -0.097416796 | 0.039651422 |
| 127 | STAR | -0.049437254 | -0.038331336 | -0.011105918 |
| 128 | SSTM | -0.079618240 | -0.120551994 | 0.040933754 |
| 129 | TRIS | 0.016789286 | 0.051184422 | -0.034395136 |
| 130 | UNIT | -0.063742403 | -0.137083235 | 0.073340832 |
| 131 | BATA | 0.028748958 | 0.101190977 | -0.072442019 |
| 132 | BIMA | 0.005008553 | 0.082022651 | -0.077014098 |
| 133 | JECC | -0.037946620 | -0.102145611 | 0.064198991 |
| 134 | KBLI | -0.039400131 | -0.068528951 | 0.029128820 |
| 135 | KBLM | -0.020064086 | -0.025425303 | 0.005361217 |
| 136 | SCCO | -0.101808370 | -0.178364150 | 0.076555780 |
| 137 | ALTO | -0.039478840 | -0.063387664 | 0.023908824 |
| 138 | CEKA | 0.048417023 | 0.053116931 | -0.004699908 |
| 139 | DLTA | -0.000982251 | 0.036709441 | -0.037691692 |
| 140 | ICBP | -0.035757744 | -0.045860374 | 0.010102630 |
| 141 | INDF | -0.023862154 | -0.005865565 | -0.017996589 |
| 142 | MLBI | -0.128014192 | -0.310765043 | 0.182750851 |
| 143 | MYOR | 0.060514839 | 0.089496655 | -0.028981816 |
| 144 | ROTI | -0.055909822 | -0.139932997 | 0.084023175 |
| 145 | SKLT | 0.444271261 | 0.797623787 | -0.353352526 |
| 146 | STTP | 0.002406362 | 0.004348435 | -0.001942073 |
| 147 | ULTJ | -0.022376850 | -0.019954772 | -0.002422078 |
| 148 | GGRM | -0.005536048 | 0.036001423 | -0.041537471 |
| 149 | HMSP | -0.040682677 | -0.061765830 | 0.021083153 |
| 150 | WIIM | -0.027372610 | 0.016142164 | -0.043514774 |
| 151 | DVLA | -0.030775663 | -0.047107521 | 0.016331858 |
| 152 | KLBF | 0.014170907 | 0.045308009 | -0.031137102 |
| 153 | MERK | 0.171636768 | 0.364097326 | -0.192460558 |
| 154 | TSPC | 0.044126411 | 0.129652236 | -0.085525825 |
| 155 | ADES | -0.096654440 | -0.271047247 | 0.174392807 |
| 156 | MBTO | 0.002800272 | 0.046233502 | -0.043433230 |
| 157 | MRAT | 0.017285829 | 0.116238739 | -0.098952910 |
| 158 | TCID | -0.054497894 | -0.107431154 | 0.052933260 |
| 159 | UNVR | -0.046199272 | -0.132176058 | 0.085976786 |
| 160 | CINT | -0.041809567 | -0.092350997 | 0.050541430 |
| 161 | KICI | -0.031865065 | -0.119515524 | 0.087650459 |
| 162 | LMPI | -0.018833799 | 0.003731816 | -0.022565615 |
| **2017** | | | | |
| 163 | INTP | -0.031314058 | -0.030031844 | -0.001282214 |
| 164 | WTON | -0.046691615 | -0.121854514 | 0.075162899 |
| 165 | AMFG | -0.057176074 | -0.123356110 | 0.066180036 |
| 166 | IKAI | -0.081218613 | -0.114142032 | 0.032923419 |
| 167 | KIAS | -0.040561449 | -0.071955809 | 0.031394360 |
| 168 | TOTO | -0.065414235 | -0.099129468 | 0.033715233 |
| 169 | ALMI | 0.161885546 | 0.252970528 | -0.091084982 |
| 170 | BTON | 0.028765073 | 0.032866897 | -0.004101824 |
| 171 | GDST | -0.014473012 | -0.115101978 | 0.100628966 |
| 172 | INAI | -0.010868254 | 0.083716411 | -0.094584665 |
| 173 | JKSW | -0.018542687 | 0.192670129 | -0.211212816 |
| 174 | LION | -0.010427503 | 0.036336065 | -0.046763568 |
| 175 | LMSH | -0.013039063 | -0.148649224 | 0.135610161 |
| 176 | BUDI | -0.009659572 | -0.015651094 | 0.005991522 |
| 177 | DPNS | 0.035632537 | 0.111718293 | -0.076085756 |
| 178 | EKAD | 0.043255612 | 0.068862746 | -0.025607134 |
| 179 | SRSN | -0.100973109 | -0.177239367 | 0.076266258 |
| 180 | AKPI | -0.050347254 | -0.092582549 | 0.042235295 |
| 181 | APLI | 0.004604716 | -0.035767966 | 0.040372682 |
| 182 | BRNA | -0.086002760 | -0.171355108 | 0.085352348 |
| 183 | IGAR | -0.036438631 | -0.024245621 | -0.012193010 |
| 184 | SIAP | -0.015204335 | 0.022322867 | -0.037527202 |
| 185 | TALF | 0.019877503 | 0.019547113 | 0.000330390 |
| 186 | TRST | -0.052317799 | -0.205242628 | 0.152924829 |
| 187 | YPAS | 0.043554635 | 0.050008713 | -0.006454078 |
| 188 | CPIN | 0.034669003 | -0.008485030 | 0.043154033 |
| 189 | JPFA | 0.013772305 | 0.028523254 | -0.014750949 |
| 190 | MAIN | -0.056839874 | -0.104980046 | 0.048140172 |
| 191 | TIRT | 0.022240743 | 0.090022674 | -0.067781931 |
| 192 | ALDO | 0.032970032 | 0.054750414 | -0.021780382 |
| 193 | FASW | -0.062048583 | -0.101833927 | 0.039785344 |
| 194 | KBRI | -0.117047248 | -0.262479228 | 0.145431980 |
| 195 | KDSI | 0.111196582 | 0.198826281 | -0.087629699 |
| 196 | SPMA | -0.017936802 | -0.048615843 | 0.030679041 |
| 197 | KRAH | -0.074587878 | -0.095944443 | 0.021356565 |
| 198 | ASII | -0.002478471 | 0.031615512 | -0.034093983 |
| 199 | AUTO | 0.004013749 | 0.048294063 | -0.044280314 |
| 200 | GJTL | -0.047072436 | -0.073223094 | 0.026150658 |
| 201 | IMAS | 0.125671885 | 0.307452945 | -0.181781060 |
| 202 | INDS | -0.084057994 | -0.178572538 | 0.094514544 |
| 203 | NIPS | 0.034445528 | 0.091890350 | -0.057444822 |
| 204 | SMSM | -0.445807378 | -0.892375127 | 0.446567749 |
| 205 | HDTX | 0.227877901 | 0.467801249 | -0.239923348 |
| 206 | MYTX | -0.122482709 | -0.378819457 | 0.256336748 |
| 207 | RICY | -0.060936123 | -0.174760998 | 0.113824875 |
| 208 | STAR | -0.073928520 | -0.125220473 | 0.051291953 |
| 209 | SSTM | -0.053784699 | -0.057588487 | 0.003803788 |
| 210 | TRIS | -0.004781308 | 0.077386428 | -0.082167736 |
| 211 | UNIT | -0.007065178 | -0.031734129 | 0.024668951 |
| 212 | BATA | 0.002590657 | 0.048256483 | -0.045665826 |
| 213 | BIMA | 0.031163372 | 0.053102657 | -0.021939285 |
| 214 | JECC | 0.053965495 | 0.119754155 | -0.065788660 |
| 215 | KBLI | 0.209773257 | 0.385895432 | -0.176122175 |
| 216 | KBLM | 0.755132523 | 1.373935263 | -0.618802740 |
| 217 | SCCO | 0.556109414 | 1.008625092 | -0.452515678 |
| 218 | ALTO | -0.058750285 | -0.123231669 | 0.064481384 |
| 219 | CEKA | -0.073267574 | -0.114978694 | 0.041711120 |
| 220 | DLTA | -0.054944311 | -0.049067557 | -0.005876754 |
| 221 | ICBP | -0.056852500 | -0.075354244 | 0.018501744 |
| 222 | INDF | -0.017873364 | -0.005897136 | -0.011976228 |
| 223 | MLBI | -0.004709372 | -0.012596047 | 0.007886675 |
| 224 | MYOR | 0.022798339 | 0.045775041 | -0.022976702 |
| 225 | ROTI | -0.084308196 | -0.164077061 | 0.079768865 |
| 226 | SKLT | 0.021775241 | 0.010859872 | 0.010915369 |
| 227 | STTP | -0.036539709 | -0.070218214 | 0.033678505 |
| 228 | ULTJ | -0.089138045 | -0.146551432 | 0.057413387 |
| 229 | GGRM | -0.007957808 | -0.026232204 | 0.018274396 |
| 230 | HMSP | -0.068061592 | -0.094987062 | 0.026925470 |
| 231 | WIIM | -0.129287370 | -0.176591767 | 0.047304397 |
| 232 | DVLA | -0.053824644 | -0.082890516 | 0.029065872 |
| 233 | KLBF | 0.028545154 | 0.085193407 | -0.056648253 |
| 234 | MERK | -0.053589223 | -0.022391130 | -0.031198093 |
| 235 | TSPC | -0.012521912 | 0.004610530 | -0.017132442 |
| 236 | ADES | -0.063292937 | -0.106588210 | 0.043295273 |
| 237 | MBTO | 0.006858382 | 0.038653829 | -0.031795447 |
| 238 | MRAT | 0.016556426 | 0.074515362 | -0.057958936 |
| 239 | TCID | -0.094322076 | -0.181420187 | 0.087098111 |
| 240 | UNVR | 0.002828667 | 0.001237661 | 0.001591006 |
| 241 | CINT | 0.077181046 | 0.114976324 | -0.037795278 |
| 242 | KICI | -0.026724720 | -0.112996325 | 0.086271605 |
| 243 | LMPI | -0.018655742 | -0.006739739 | -0.011916003 |

**LAMPIRAN 6**

**Data Variabel Dependen dan Variabel Moderasi**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No.** | **Kode** | **Tanggal Publikasi** | **Timeliness** | **KI** | **DEKOM** | **KOMAU** |
| **2015** | | | | | | |
| 1 | INTP | 17-Mar-16 | 1 | 0.6403 | 7 | 3 |
| 2 | WTON | 18-Mar-16 | 1 | 0.6981 | 6 | 3 |
| 3 | AMFG | 30-Mar-16 | 1 | 0.8482 | 6 | 4 |
| 4 | IKAI | 07-Apr-16 | 1 | 0.7742 | 2 | 2 |
| 5 | KIAS | 30-Apr-16 | 1 | 0.9824 | 6 | 3 |
| 6 | TOTO | 31-Mar-16 | 1 | 0.9236 | 5 | 3 |
| 7 | ALMI | 04-Apr-16 | 1 | 0.7648 | 4 | 3 |
| 8 | BTON | 02-May-16 | 0 | 0.8183 | 2 | 3 |
| 9 | GDST | 02-May-16 | 0 | 0.7800 | 3 | 3 |
| 10 | INAI | 29-Apr-16 | 1 | 0.6726 | 4 | 3 |
| 11 | JKSW | 04-Apr-16 | 1 | 0.5923 | 2 | 3 |
| 12 | LION | 31-Mar-16 | 1 | 0.7103 | 3 | 3 |
| 13 | LMSH | 31-Mar-16 | 1 | 0.3222 | 3 | 3 |
| 14 | BUDI | 05-Apr-16 | 1 | 0.5007 | 3 | 3 |
| 15 | DPNS | 29-Apr-16 | 1 | 0.5986 | 3 | 3 |
| 16 | EKAD | 30-Mar-16 | 1 | 0.2550 | 2 | 3 |
| 17 | SRSN | 24-Mar-16 | 1 | 0.7799 | 8 | 3 |
| 18 | AKPI | 18-Apr-16 | 1 | 0.6513 | 6 | 3 |
| 19 | APLI | 31-Mar-16 | 1 | 0.5880 | 6 | 3 |
| 20 | BRNA | 06-Apr-16 | 1 | 0.6253 | 3 | 3 |
| 21 | IGAR | 20-May-16 | 0 | 0.8482 | 6 | 4 |
| 22 | SIAP | 29-Apr-16 | 1 | 0.3610 | 4 | 3 |
| 23 | TALF | 31-Mar-16 | 1 | 0.9942 | 3 | 3 |
| 24 | TRST | 08-Apr-16 | 1 | 0.5669 | 4 | 3 |
| 25 | YPAS | 19-Apr-16 | 1 | 0.8947 | 3 | 3 |
| 26 | CPIN | 31-Mar-16 | 1 | 0.5553 | 5 | 5 |
| 27 | JPFA | 29-Feb-16 | 1 | 0.5784 | 4 | 3 |
| 28 | MAIN | 29-Apr-16 | 1 | 0.5709 | 5 | 5 |
| 29 | TIRT | 05-Apr-16 | 1 | 0.7954 | 2 | 3 |
| 30 | ALDO | 14-Apr-16 | 1 | 0.5841 | 3 | 3 |
| 31 | FASW | 27-Apr-16 | 1 | 0.7491 | 5 | 3 |
| 32 | KBRI | 08-Apr-16 | 1 | 0.7500 | 2 | 3 |
| 33 | KDSI | 07-Mar-16 | 1 | 0.7568 | 4 | 3 |
| 34 | SPMA | 14-Apr-16 | 1 | 0.7813 | 5 | 3 |
| 35 | KRAH | 31-Mar-16 | 1 | 0.8315 | 3 | 3 |
| 36 | ASII | 23-Mar-16 | 1 | 0.5011 | 11 | 4 |
| 37 | AUTO | 16-Mar-16 | 1 | 0.8000 | 9 | 3 |
| 38 | GJTL | 18-Apr-16 | 1 | 0.5950 | 6 | 3 |
| 39 | IMAS | 31-Mar-16 | 1 | 0.8966 | 7 | 3 |
| 40 | INDS | 01-Apr-16 | 1 | 0.8811 | 3 | 3 |
| 41 | NIPS | 01-Apr-16 | 1 | 0.6290 | 3 | 3 |
| 42 | SMSM | 21-Apr-16 | 1 | 0.5813 | 3 | 3 |
| 43 | HDTX | 18-Apr-16 | 1 | 0.8100 | 3 | 3 |
| 44 | MYTX | 26-Apr-16 | 1 | 0.7972 | 4 | 3 |
| 45 | RICY | 28-Apr-16 | 1 | 0.4804 | 3 | 3 |
| 46 | STAR | 17-Mar-16 | 1 | 0.4819 | 4 | 3 |
| 47 | SSTM | 31-Mar-16 | 1 | 0.7000 | 5 | 3 |
| 48 | TRIS | 29-Mar-16 | 1 | 0.6695 | 3 | 3 |
| 49 | UNIT | 28-Apr-16 | 1 | 0.5479 | 5 | 3 |
| 50 | BATA | 31-Mar-16 | 1 | 0.8710 | 5 | 3 |
| 51 | BIMA | 27-Apr-16 | 1 | 0.8896 | 3 | 3 |
| 52 | JECC | 31-Mar-16 | 1 | 0.9015 | 3 | 3 |
| 53 | KBLI | 06-Apr-16 | 1 | 0.5752 | 5 | 3 |
| 54 | KBLM | 29-Apr-16 | 1 | 0.8254 | 3 | 3 |
| 55 | SCCO | 27-Apr-16 | 1 | 0.7115 | 3 | 3 |
| 56 | ALTO | 30-May-16 | 0 | 0.8114 | 3 | 3 |
| 57 | CEKA | 07-Apr-16 | 1 | 0.9201 | 4 | 3 |
| 58 | DLTA | 01-Apr-16 | 1 | 0.5833 | 5 | 3 |
| 59 | ICBP | 22-Apr-16 | 1 | 0.8053 | 6 | 3 |
| 60 | INDF | 22-Apr-16 | 1 | 0.5007 | 8 | 3 |
| 61 | MLBI | 24-Mar-16 | 1 | 0.8178 | 7 | 3 |
| 62 | MYOR | 31-Mar-16 | 1 | 0.3293 | 5 | 3 |
| 63 | ROTI | 31-Mar-16 | 1 | 0.5076 | 3 | 3 |
| 64 | SKLT | 30-May-16 | 0 | 0.8090 | 3 | 3 |
| 65 | STTP | 02-May-16 | 0 | 0.8680 | 2 | 3 |
| 66 | ULTJ | 06-Apr-16 | 1 | 0.4452 | 3 | 3 |
| 67 | GGRM | 26-Apr-16 | 1 | 0.7555 | 4 | 3 |
| 68 | HMSP | 08-Apr-16 | 1 | 0.9250 | 5 | 3 |
| 69 | WIIM | 06-Apr-16 | 1 | 0.2248 | 3 | 3 |
| 70 | DVLA | 21-Apr-16 | 1 | 0.9300 | 6 | 3 |
| 71 | KLBF | 02-May-16 | 0 | 0.5668 | 7 | 3 |
| 72 | MERK | 29-Apr-16 | 1 | 0.8665 | 3 | 3 |
| 73 | TSPC | 25-Apr-16 | 1 | 0.7816 | 4 | 3 |
| 74 | ADES | 31-Mar-16 | 1 | 0.9194 | 3 | 3 |
| 75 | MBTO | 22-Apr-16 | 1 | 0.6775 | 3 | 2 |
| 76 | MRAT | 20-Apr-16 | 1 | 0.8022 | 3 | 2 |
| 77 | TCID | 08-Apr-16 | 1 | 0.7377 | 6 | 4 |
| 78 | UNVR | 30-Mar-16 | 1 | 0.8500 | 5 | 3 |
| 79 | CINT | 30-May-16 | 0 | 0.6965 | 2 | 3 |
| 80 | KICI | 13-Apr-16 | 1 | 0.8306 | 3 | 3 |
| 81 | LMPI | 31-Mar-16 | 1 | 0.7753 | 2 | 3 |
| **2016** | | | | | | |
| 82 | INTP | 10-Apr-17 | 1 | 0.5100 | 7 | 3 |
| 83 | WTON | 10-Apr-17 | 1 | 0.6850 | 6 | 3 |
| 84 | AMFG | 10-Apr-17 | 1 | 0.8482 | 6 | 3 |
| 85 | IKAI | 10-Apr-17 | 1 | 0.3740 | 2 | 2 |
| 86 | KIAS | 10-Apr-17 | 1 | 0.5820 | 6 | 3 |
| 87 | TOTO | 13-Apr-17 | 1 | 0.9236 | 5 | 3 |
| 88 | ALMI | 10-Apr-17 | 1 | 0.7648 | 4 | 3 |
| 89 | BTON | 10-Apr-17 | 1 | 0.0196 | 2 | 3 |
| 90 | GDST | 10-Apr-17 | 1 | 0.1068 | 3 | 3 |
| 91 | INAI | 26-Apr-17 | 1 | 0.6726 | 4 | 3 |
| 92 | JKSW | 10-Apr-17 | 1 | 0.5923 | 2 | 3 |
| 93 | LION | 11-Apr-17 | 1 | 0.5770 | 3 | 3 |
| 94 | LMSH | 10-Apr-17 | 1 | 0.3222 | 3 | 3 |
| 95 | BUDI | 10-Apr-17 | 1 | 0.5340 | 3 | 3 |
| 96 | DPNS | 10-Apr-17 | 1 | 0.5986 | 3 | 3 |
| 97 | EKAD | 10-Apr-17 | 1 | 0.7545 | 2 | 3 |
| 98 | SRSN | 10-Apr-17 | 1 | 0.6801 | 8 | 3 |
| 99 | AKPI | 10-Apr-17 | 1 | 0.6513 | 6 | 3 |
| 100 | APLI | 02-May-17 | 0 | 0.8880 | 8 | 3 |
| 101 | BRNA | 10-Apr-17 | 1 | 0.6498 | 4 | 3 |
| 102 | IGAR | 10-Apr-17 | 1 | 0.8482 | 5 | 3 |
| 103 | SIAP | 10-Apr-17 | 1 | 0.3638 | 4 | 3 |
| 104 | TALF | 10-Apr-17 | 1 | 0.9938 | 3 | 3 |
| 105 | TRST | 10-Apr-17 | 1 | 0.5670 | 4 | 3 |
| 106 | YPAS | 10-Apr-17 | 1 | 0.8947 | 3 | 3 |
| 107 | CPIN | 18-Apr-17 | 1 | 0.5553 | 4 | 5 |
| 108 | JPFA | 10-Apr-17 | 1 | 0.6298 | 5 | 3 |
| 109 | MAIN | 10-Apr-17 | 1 | 0.5724 | 5 | 5 |
| 110 | TIRT | 25-Apr-17 | 1 | 0.7804 | 2 | 3 |
| 111 | ALDO | 10-Apr-17 | 1 | 0.5841 | 3 | 3 |
| 112 | FASW | 10-Apr-17 | 1 | 0.2580 | 5 | 3 |
| 113 | KBRI | 10-Apr-17 | 1 | 0.2500 | 2 | 2 |
| 114 | KDSI | 10-Apr-17 | 1 | 0.7568 | 4 | 3 |
| 115 | SPMA | 25-Apr-17 | 1 | 0.1560 | 5 | 3 |
| 116 | KRAH | 02-May-17 | 0 | 0.8315 | 4 | 3 |
| 117 | ASII | 10-Apr-17 | 1 | 0.5011 | 12 | 4 |
| 118 | AUTO | 10-Apr-17 | 1 | 0.8000 | 8 | 3 |
| 119 | GJTL | 12-Apr-17 | 1 | 0.5950 | 9 | 3 |
| 120 | IMAS | 10-Apr-17 | 1 | 0.8966 | 7 | 3 |
| 121 | INDS | 10-Apr-17 | 1 | 0.8811 | 3 | 3 |
| 122 | NIPS | 26-Apr-17 | 1 | 0.5959 | 3 | 3 |
| 123 | SMSM | 10-Apr-17 | 1 | 0.5813 | 3 | 3 |
| 124 | HDTX | 10-Apr-17 | 1 | 0.1040 | 3 | 3 |
| 125 | MYTX | 21-Jun-17 | 0 | 0.8970 | 4 | 3 |
| 126 | RICY | 10-Apr-17 | 1 | 0.4804 | 3 | 3 |
| 127 | STAR | 10-Apr-17 | 1 | 0.4819 | 2 | 3 |
| 128 | SSTM | 10-Apr-17 | 1 | 0.4100 | 5 | 3 |
| 129 | TRIS | 03-Aug-17 | 0 | 0.6695 | 3 | 3 |
| 130 | UNIT | 02-May-17 | 0 | 0.7480 | 7 | 3 |
| 131 | BATA | 10-Apr-17 | 1 | 0.8710 | 4 | 3 |
| 132 | BIMA | 10-Apr-17 | 1 | 0.9270 | 3 | 3 |
| 133 | JECC | 10-Apr-17 | 1 | 0.9015 | 3 | 3 |
| 134 | KBLI | 10-Apr-17 | 1 | 0.5852 | 5 | 3 |
| 135 | KBLM | 10-Apr-17 | 1 | 0.8241 | 3 | 3 |
| 136 | SCCO | 25-Apr-17 | 1 | 0.7115 | 3 | 3 |
| 137 | ALTO | 30-May-17 | 0 | 0.7114 | 3 | 3 |
| 138 | CEKA | 20-Apr-17 | 1 | 0.9201 | 4 | 3 |
| 139 | DLTA | 10-Apr-17 | 1 | 0.5833 | 5 | 3 |
| 140 | ICBP | 10-Apr-17 | 1 | 0.8053 | 6 | 3 |
| 141 | INDF | 10-Apr-17 | 1 | 0.5007 | 8 | 3 |
| 142 | MLBI | 10-Apr-17 | 1 | 0.8178 | 7 | 3 |
| 143 | MYOR | 10-Apr-17 | 1 | 0.5907 | 5 | 3 |
| 144 | ROTI | 17-Apr-17 | 1 | 0.6938 | 3 | 3 |
| 145 | SKLT | 10-Apr-17 | 1 | 0.8355 | 3 | 3 |
| 146 | STTP | 12-Jun-17 | 0 | 0.5676 | 2 | 3 |
| 147 | ULTJ | 10-Apr-17 | 1 | 0.3710 | 3 | 3 |
| 148 | GGRM | 10-Apr-17 | 1 | 0.7555 | 4 | 3 |
| 149 | HMSP | 10-Apr-17 | 1 | 0.9250 | 5 | 3 |
| 150 | WIIM | 26-Apr-17 | 1 | 0.2762 | 3 | 3 |
| 151 | DVLA | 12-Apr-17 | 1 | 0.9246 | 7 | 3 |
| 152 | KLBF | 10-Apr-17 | 1 | 0.5650 | 7 | 3 |
| 153 | MERK | 10-Apr-17 | 1 | 0.8665 | 3 | 3 |
| 154 | TSPC | 10-Apr-17 | 1 | 0.7842 | 6 | 3 |
| 155 | ADES | 10-Apr-17 | 1 | 0.6152 | 3 | 3 |
| 156 | MBTO | 10-Apr-17 | 1 | 0.6775 | 3 | 2 |
| 157 | MRAT | 25-Apr-17 | 1 | 0.8022 | 3 | 2 |
| 158 | TCID | 10-Apr-17 | 1 | 0.7377 | 5 | 3 |
| 159 | UNVR | 10-Apr-17 | 1 | 0.8500 | 5 | 3 |
| 160 | CINT | 10-Apr-17 | 1 | 0.6965 | 2 | 3 |
| 161 | KICI | 12-Apr-17 | 1 | 0.8306 | 3 | 3 |
| 162 | LMPI | 10-Apr-17 | 1 | 0.7753 | 2 | 3 |
| **2017** | | | | | | |
| 163 | INTP | 22-Mar-18 | 1 | 0.5100 | 7 | 3 |
| 164 | WTON | 28-Feb-18 | 1 | 0.6792 | 7 | 3 |
| 165 | AMFG | 29-Mar-18 | 1 | 0.8483 | 6 | 3 |
| 166 | IKAI | 20-Apr-18 | 1 | 0.7742 | 2 | 4 |
| 167 | KIAS | 29-Mar-18 | 1 | 0.5824 | 6 | 3 |
| 168 | TOTO | 04-Sep-18 | 0 | 0.7236 | 5 | 3 |
| 169 | ALMI | 28-Mar-18 | 1 | 0.7648 | 4 | 3 |
| 170 | BTON | 29-Mar-18 | 1 | 0.0196 | 2 | 3 |
| 171 | GDST | 28-Mar-18 | 1 | 0.1068 | 2 | 3 |
| 172 | INAI | 02-Apr-18 | 1 | 0.6726 | 4 | 3 |
| 173 | JKSW | 06-Apr-18 | 1 | 0.5923 | 2 | 3 |
| 174 | LION | 09-Apr-18 | 1 | 0.5770 | 3 | 3 |
| 175 | LMSH | 29-Mar-18 | 1 | 0.3222 | 3 | 3 |
| 176 | BUDI | 23-Mar-18 | 1 | 0.5340 | 3 | 3 |
| 177 | DPNS | 27-Apr-18 | 1 | 0.5986 | 3 | 3 |
| 178 | EKAD | 28-Mar-18 | 1 | 0.7681 | 2 | 3 |
| 179 | SRSN | 02-Apr-18 | 1 | 0.3280 | 8 | 3 |
| 180 | AKPI | 02-Apr-18 | 1 | 0.7778 | 6 | 3 |
| 181 | APLI | 05-Sep-18 | 0 | 0.5880 | 6 | 3 |
| 182 | BRNA | 30-Mar-18 | 1 | 0.6498 | 5 | 5 |
| 183 | IGAR | 27-Mar-18 | 1 | 0.8482 | 5 | 3 |
| 184 | SIAP | 29-Mar-18 | 1 | 0.4146 | 4 | 3 |
| 185 | TALF | 29-Mar-18 | 1 | 0.9943 | 3 | 3 |
| 186 | TRST | 30-Mar-18 | 1 | 0.5778 | 3 | 3 |
| 187 | YPAS | 29-Mar-18 | 1 | 0.8947 | 3 | 3 |
| 188 | CPIN | 29-Mar-18 | 1 | 0.5553 | 3 | 5 |
| 189 | JPFA | 02-Mar-18 | 1 | 0.6298 | 6 | 3 |
| 190 | MAIN | 09-Apr-18 | 1 | 0.5727 | 5 | 5 |
| 191 | TIRT | 28-Mar-18 | 1 | 0.7804 | 2 | 3 |
| 192 | ALDO | 28-Mar-18 | 1 | 0.5841 | 3 | 3 |
| 193 | FASW | 22-Feb-18 | 1 | 0.8621 | 4 | 3 |
| 194 | KBRI | 04-Apr-18 | 1 | 0.7500 | 2 | 2 |
| 195 | KDSI | 12-Mar-18 | 1 | 0.7844 | 4 | 3 |
| 196 | SPMA | 28-Mar-18 | 1 | 0.8344 | 5 | 3 |
| 197 | KRAH | 24-Sep-18 | 0 | 0.8315 | 4 | 3 |
| 198 | ASII | 27-Feb-18 | 1 | 0.5011 | 12 | 4 |
| 199 | AUTO | 26-Feb-18 | 1 | 0.8000 | 8 | 3 |
| 200 | GJTL | 29-Mar-18 | 1 | 0.5951 | 9 | 3 |
| 201 | IMAS | 29-Mar-18 | 1 | 0.8966 | 7 | 3 |
| 202 | INDS | 28-Mar-18 | 1 | 0.8811 | 3 | 3 |
| 203 | NIPS | 30-May-18 | 0 | 0.5036 | 3 | 3 |
| 204 | SMSM | 29-Mar-18 | 1 | 0.5813 | 2 | 3 |
| 205 | HDTX | 09-Apr-18 | 1 | 0.1040 | 3 | 3 |
| 206 | MYTX | 02-May-18 | 0 | 0.7962 | 4 | 4 |
| 207 | RICY | 29-Mar-18 | 1 | 0.4804 | 3 | 3 |
| 208 | STAR | 29-Mar-18 | 1 | 0.4078 | 4 | 3 |
| 209 | SSTM | 18-Jul-18 | 0 | 0.4100 | 5 | 3 |
| 210 | TRIS | 29-Mar-18 | 1 | 0.6682 | 3 | 3 |
| 211 | UNIT | 29-Mar-18 | 1 | 0.2940 | 2 | 3 |
| 212 | BATA | 03-May-18 | 0 | 0.8710 | 4 | 3 |
| 213 | BIMA | 02-Apr-18 | 1 | 0.9250 | 3 | 3 |
| 214 | JECC | 29-Mar-18 | 1 | 0.7015 | 3 | 3 |
| 215 | KBLI | 02-Apr-18 | 1 | 0.5507 | 6 | 3 |
| 216 | KBLM | 27-Apr-18 | 1 | 0.8155 | 3 | 3 |
| 217 | SCCO | 31-Mar-18 | 1 | 0.7115 | 3 | 3 |
| 218 | ALTO | 27-Apr-18 | 1 | 0.7581 | 2 | 3 |
| 219 | CEKA | 21-Mar-18 | 1 | 0.9201 | 4 | 3 |
| 220 | DLTA | 29-Mar-18 | 1 | 0.5833 | 5 | 3 |
| 221 | ICBP | 21-Mar-18 | 1 | 0.8053 | 6 | 3 |
| 222 | INDF | 21-Mar-18 | 1 | 0.5007 | 8 | 3 |
| 223 | MLBI | 23-Feb-18 | 1 | 0.8178 | 6 | 3 |
| 224 | MYOR | 27-Mar-18 | 1 | 0.5907 | 5 | 3 |
| 225 | ROTI | 02-Apr-18 | 1 | 0.7028 | 3 | 3 |
| 226 | SKLT | 27-Mar-18 | 1 | 0.8405 | 3 | 3 |
| 227 | STTP | 26-Jun-18 | 0 | 0.5676 | 2 | 3 |
| 228 | ULTJ | 10-Apr-18 | 1 | 0.3686 | 3 | 3 |
| 229 | GGRM | 28-Mar-18 | 1 | 0.7555 | 4 | 3 |
| 230 | HMSP | 06-Mar-18 | 1 | 0.7250 | 5 | 3 |
| 231 | WIIM | 30-Apr-18 | 1 | 0.3510 | 3 | 3 |
| 232 | DVLA | 26-Mar-18 | 1 | 0.9246 | 7 | 3 |
| 233 | KLBF | 29-Mar-18 | 1 | 0.5650 | 7 | 3 |
| 234 | MERK | 23-Mar-18 | 1 | 0.8665 | 3 | 3 |
| 235 | TSPC | 29-Mar-18 | 1 | 0.7892 | 5 | 3 |
| 236 | ADES | 28-Mar-18 | 1 | 0.6152 | 3 | 3 |
| 237 | MBTO | 28-Mar-18 | 1 | 0.6775 | 3 | 4 |
| 238 | MRAT | 05-Apr-18 | 1 | 0.8022 | 3 | 2 |
| 239 | TCID | 21-Mar-18 | 1 | 0.7382 | 6 | 3 |
| 240 | UNVR | 26-Feb-18 | 1 | 0.8500 | 5 | 3 |
| 241 | CINT | 02-May-18 | 0 | 0.5784 | 2 | 3 |
| 242 | KICI | 29-Mar-18 | 1 | 0.8336 | 3 | 3 |
| 243 | LMPI | 09-Apr-18 | 1 | 0.1778 | 2 | 3 |

**LAMPIRAN 7**

**Hasil Output SPSS**

1. **Analisis Deskriptif**
   1. **Statistik Deskriptif**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | |
|  | N | Minimum | Maximum | Mean |
| TIME | 243 | 0 | 1 | .90 |
| EM | 243 | -.76048 | .51009 | .0016760 |
| EM\_KI | 243 | -.75577 | .39012 | -.0044591 |
| EM\_DEKOM | 243 | -2.28145 | 2.04035 | .0015582 |
| EM\_KOMAU | 243 | -2.28145 | 1.53026 | -.0000591 |
| Valid N (listwise) | 243 |  |  |  |

* 1. **Frekuensi *Timeliness***

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **TIME** | | | | | |
|  | | Frequency | Percent | Valid Percent | Cumulative Percent |
| Valid | 0 | 24 | 9.9 | 9.9 | 9.9 |
| 1 | 219 | 90.1 | 90.1 | 100.0 |
| Total | 243 | 100.0 | 100.0 |  |

1. **Uji Kesamaan Koefisien (Uji *Pooling*)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | EM | 191.930 | 319.747 | .360 | 1 | .548 | 2.261E+083 |
| D1 | .403 | .645 | .391 | 1 | .532 | 1.497 |
| D2 | -.030 | .555 | .003 | 1 | .956 | .970 |
| EM\_KI | -15.946 | 26.729 | .356 | 1 | .551 | .000 |
| EM\_DEKOM | -1.274 | 2.995 | .181 | 1 | .670 | .280 |
| EM\_KOMAU | -58.012 | 106.360 | .297 | 1 | .585 | .000 |
| EM\_D1 | -171.509 | 326.718 | .276 | 1 | .600 | .000 |
| EM\_KI\_D1 | -39.251 | 43.671 | .808 | 1 | .369 | .000 |
| EM\_DEKOM\_D1 | .027 | 4.197 | .000 | 1 | .995 | 1.027 |
| EM\_KOMAU\_D1 | 63.338 | 108.600 | .340 | 1 | .560 | 3.217E+27 |
| EM\_D2 | -163.006 | 320.604 | .259 | 1 | .611 | .000 |
| EM\_KI\_D2 | 7.467 | 31.424 | .056 | 1 | .812 | 1748.593 |
| EM\_DEKOM\_D2 | -.669 | 4.293 | .024 | 1 | .876 | .512 |
| EM\_KOMAU\_D2 | 51.683 | 106.634 | .235 | 1 | .628 | 2.791E+22 |
| Constant | 2.239 | .400 | 31.362 | 1 | .000 | 9.383 |

1. **Menilai Keseluruhan Model (*Overall Model Fit*)**
2. **Model 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Iteration Historya,b,c,d** | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | |
| Constant | EM | EM\_KI |
| Step 1 | 1 | 163.535 | 1.584 | 2.553 | -4.604 |
| 2 | 151.373 | 2.075 | 6.957 | -12.639 |
| 3 | 150.105 | 2.237 | 10.304 | -18.896 |
| 4 | 150.088 | 2.262 | 10.680 | -19.616 |
| 5 | 150.088 | 2.262 | 10.685 | -19.626 |
| 6 | 150.088 | 2.262 | 10.685 | -19.626 |
| a. Method: Enter | | | | | |
| b. Constant is included in the model. | | | | | |
| c. Initial -2 Log Likelihood: 156.668 | | | | | |
| d. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001. | | | | | |

1. **Model 2**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Iteration Historya,b,c,d** | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | |
| Constant | EM | EM\_DEKOM |
| Step 1 | 1 | 162.075 | 1.606 | 2.632 | -.991 |
| 2 | 149.975 | 2.145 | 5.698 | -2.132 |
| 3 | 149.175 | 2.319 | 7.086 | -2.647 |
| 4 | 149.170 | 2.336 | 7.201 | -2.690 |
| 5 | 149.170 | 2.336 | 7.202 | -2.691 |
| a. Method: Enter | | | | | |
| b. Constant is included in the model. | | | | | |
| c. Initial -2 Log Likelihood: 156.668 | | | | | |
| d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. | | | | | |

1. **Model 3**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Iteration Historya,b,c,d** | | | | | |
| Iteration | | -2 Log likelihood | Coefficients | | |
| Constant | EM | EM\_KOMAU |
| Step 1 | 1 | 162.321 | 1.605 | 10.403 | -3.728 |
| 2 | 150.924 | 2.134 | 20.543 | -7.362 |
| 3 | 150.349 | 2.285 | 22.879 | -8.276 |
| 4 | 150.346 | 2.296 | 22.912 | -8.306 |
| 5 | 150.346 | 2.296 | 22.911 | -8.306 |
| a. Method: Enter | | | | | |
| b. Constant is included in the model. | | | | | |
| c. Initial -2 Log Likelihood: 156.668 | | | | | |
| d. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. | | | | | |

1. **Koefisien Determinasi (*Nagelkerke’s R Square*)**
2. **Model 1**

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 150.088a | .027 | .056 |
| a. Estimation terminated at iteration number 6 because parameter estimates changed by less than .001. | | | |

1. **Model 2**

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 149.170a | .030 | .064 |
| a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. | | | |

1. **Model 3**

|  |  |  |  |
| --- | --- | --- | --- |
| **Model Summary** | | | |
| Step | -2 Log likelihood | Cox & Snell R Square | Nagelkerke R Square |
| 1 | 150.346a | .026 | .054 |
| a. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001. | | | |

1. **Menguji Kelayakan Model Regresi**
2. **Model 1**

|  |  |  |  |
| --- | --- | --- | --- |
| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | Df | Sig. |
| 1 | 2.464 | 8 | .963 |

1. **Model 2**

|  |  |  |  |
| --- | --- | --- | --- |
| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | df | Sig. |
| 1 | 8.105 | 8 | .423 |

1. **Model 3**

|  |  |  |  |
| --- | --- | --- | --- |
| **Hosmer and Lemeshow Test** | | | |
| Step | Chi-square | Df | Sig. |
| 1 | 7.079 | 8 | .528 |

1. **Tabel Klasifikasi 2x2**
2. **Model 1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Classification Tablea** | | | | | |
| Observed | | | Predicted | | |
| TIME | | Percentage Correct |
| 0 | 1 |
| Step 1 | TIME | 0 | 0 | 24 | .0 |
| 1 | 0 | 219 | 100.0 |
| Overall Percentage | |  |  | 90.1 |
| a. The cut value is .500 | | | | | |

1. **Model 2**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Classification Tablea** | | | | | |
| Observed | | | Predicted | | |
| TIME | | Percentage Correct |
| 0 | 1 |
| Step 1 | TIME | 0 | 0 | 24 | .0 |
| 1 | 0 | 219 | 100.0 |
| Overall Percentage | |  |  | 90.1 |
| a. The cut value is .500 | | | | | |

1. **Model 3**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Classification Tablea** | | | | | |
| Observed | | | Predicted | | |
| TIME | | Percentage Correct |
| 0 | 1 |
| Step 1 | TIME | 0 | 2 | 22 | 8.3 |
| 1 | 1 | 218 | 99.5 |
| Overall Percentage | |  |  | 90.5 |
| a. The cut value is .500 | | | | | |

1. **Model Regresi yang Terbentuk**
2. **Model 1**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | Df | Sig. | Exp(B) |
| Step 1a | EM | 10.685 | 6.826 | 2.450 | 1 | .118 | 43695.193 |
| EM\_KI | -19.626 | 9.551 | 4.223 | 1 | .040 | .000 |
| Constant | 2.262 | .228 | 98.153 | 1 | .000 | 9.605 |
| a. Variable(s) entered on step 1: EM, EM\_KI. | | | | | | | |

1. **Model 2**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | EM | 7.202 | 4.580 | 2.473 | 1 | .116 | 1341.694 |
| EM\_DEKOM | -2.691 | 1.163 | 5.358 | 1 | .021 | .068 |
| Constant | 2.336 | .234 | 99.319 | 1 | .000 | 10.340 |
| a. Variable(s) entered on step 1: EM, EM\_DEKOM. | | | | | | | |

1. **Model 3**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **Variables in the Equation** | | | | | | | |
|  | | B | S.E. | Wald | df | Sig. | Exp(B) |
| Step 1a | EM | 22.911 | 13.244 | 2.993 | 1 | .084 | 8917343104 |
| EM\_KOMAU | -8.306 | 4.199 | 3.913 | 1 | .048 | .000 |
| Constant | 2.296 | .227 | 101.907 | 1 | .000 | 9.935 |
| a. Variable(s) entered on step 1: EM, EM\_KOMAU. | | | | | | | |