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Institut Bisnis dan Informatika Kwik Kian

Hak Cipta Dilindungi Undang-Undang

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

LAMPIRAN



Lampiran 1

Data R&D Hidden Reserve dan Advertising Hidden Reserve Tahun 2008

NO	KODE	R & D Expense	R&D Hidden Reserve	Advertising Expense	Advertising Hidden Reserve	Total Hidden Reserve
1	ADES	0	0	0	0	0
2	CEKA	0	0	0	0	0
3	DLTA	0	0	0	0	0
4	FAST	0	0	0	0	0
5	INDI	0	0	811,365,000,000	405,682,500,000	405,682,500,000
6	MYOR	0	0	205,378,119,469	102,689,059,735	102,689,059,735
7	MLBI	0	0	121,162,000,000	60,581,000,000	60,581,000,000
8	BTSP	0	0	9,137,940,729	4,568,970,365	4,568,970,365
9	ESDN	0	0	557,932,996	278,966,498	278,966,498
10	STTP	2,454,532,007	1,753,237,148	11,256,653,243	5,628,326,622	7,381,563,769
11	SMAR	9,275,241,380	6,625,172,414	70,676,279,423	35,338,139,712	41,963,312,126
12	AISA	0	0	4,935,051,482	2,467,525,741	2,467,525,741
13	PBLA	0	0	2,465,669,000	1,232,834,500	1,232,834,500
14	ULTI	7,738,543,305	5,527,530,932	145,917,725,096	72,958,862,548	78,486,393,480
15	EMBA	4,101,280,275	2,929,485,911	267,468,109,158	133,734,054,579	136,663,540,490
16	GGRM	0	0	888,070,000,000	444,035,000,000	444,035,000,000
17	HMSD	0	0	1,165,458,000,000	582,729,000,000	582,729,000,000
18	HDTX	0	0	0	0	0
19	RDTX	0	0	4,869,850,057	2,434,925,029	2,434,925,029
20	UNTX	0	0	566,361,495	283,180,748	283,180,748
21	ESTX	0	0	56,478,815	28,239,408	28,239,408
22	MYRX	0	0	0	0	0
23	SRSN	0	0	0	0	0
24	PBRX	0	0	886,431,232	443,215,616	443,215,616
25	BIMA	0	0	0	0	0
26	RICY	222,749,854	159,107,039	4,052,662,986	2,026,331,493	2,185,438,532
27	BATA	0	0	7,483,866,000	3,741,933,000	3,741,933,000
28	BREI	0	0	316,000,000	158,000,000	158,000,000
29	SUI	0	0	164,844,831	82,422,416	82,422,416
30	FASW	0	0	0	0	0
31	SPMA	0	0	0	0	0
32	SAP	0	0	0	0	0
33	AKFA	0	0	2,170,673,000	1,085,336,500	1,085,336,500
34	BUDI	0	0	0	0	0
35	CLFI	0	0	0	0	0
36	LTLB	0	0	17,248,000,000	8,624,000,000	8,624,000,000
37	POL	0	0	198,967,700	99,483,850	99,483,850
38	DPN	0	0	0	0	0
39	KKOI	0	0	74,284,875	37,142,438	37,142,438
40	AKKU	0	0	0	0	0
41	BRN	0	0	0	0	0
42	IGAR	95,849,862	68,464,187	1,608,978,773	804,489,387	872,953,574

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

43	LMPI	0	0	4,046,576,781	2,023,288,391	2,023,288,391
44	TRST	0	0	1,194,941,008	597,470,504	597,470,504
45	SMCB	0	0	74,306,000,000	37,153,000,000	37,153,000,000
46	INTP	2,440,618,496	1,743,298,926	28,930,776,351	14,465,388,176	16,208,687,101
47	SMGR	124,568,000	88,977,143	0	0	88,977,143
48	BTON	0	0	0	0	0
49	INAF	0	0	2,846,469,031	1,423,234,516	1,423,234,516
50	JKSW	18,839,400	13,456,714	13,389,201	6,694,601	20,151,315
51	JPRS	0	0	0	0	0
52	EMSH	0	0	0	0	0
53	EION	4,662,955,441	3,330,682,458	1,424,195,321	712,097,661	4,042,780,118
54	PICO	0	0	56,657,001	28,328,501	28,328,501
55	TIRA	0	0	370,771,229	185,385,615	185,385,615
56	KICI	0	0	0	0	0
57	KDSI	0	0	2,790,410,928	1,395,205,464	1,395,205,464
58	ARNA	0	0	1,722,142,425	861,071,213	861,071,213
59	MLIA	0	0	0	0	0
60	TOTO	0	0	7,510,055,225	3,755,027,613	3,755,027,613
61	ASGB	0	0	4,537,080,007	2,268,540,004	2,268,540,004
62	MTDE	0	0	0	0	0
63	MLPP	0	0	83,039,000,000	41,519,500,000	41,519,500,000
64	PTSN	0	0	0	0	0
65	ASII	0	0	873,000,000,000	436,500,000,000	436,500,000,000
66	AUTO	0	0	67,421,000,000	33,710,500,000	33,710,500,000
67	GJTE	0	0	77,954,000,000	38,977,000,000	38,977,000,000
68	BRAM	0	0	0	0	0
69	INTA	0	0	0	0	0
70	LPIN	0	0	675,193,200	337,596,600	337,596,600
71	ADMG	0	0	11,806,053,000	5,903,026,500	5,903,026,500
72	SMSM	0	0	39,111,137,696	19,555,568,848	19,555,568,848
73	TURI	0	0	6,728,000,000	3,364,000,000	3,364,000,000
74	UNTR	0	0	16,885,000,000	8,442,500,000	8,442,500,000
75	INTD	0	0	1,191,480,747	595,740,374	595,740,374
76	KONI	0	0	1,485,137,114	742,568,557	742,568,557
77	DVLA	0	0	104,251,153,000	52,125,576,500	52,125,576,500
78	INAF	0	0	128,299,728,649	64,149,864,325	64,149,864,325
79	KLEF	54,273,018,638	38,766,441,884	1,039,245,820,866	519,622,910,433	558,389,352,317
80	KARF	7,449,240,227	5,320,885,876	103,084,362,433	51,542,181,217	56,863,067,093
81	MERK	0	0	0	0	0
82	PYFA	197,821,915	141,301,368	36,038,128,351	18,019,064,176	18,160,365,543
83	SCPI	0	0	20,779,315,052	10,389,657,526	10,389,657,526
84	TCID	0	0	145,118,929,568	72,559,464,784	72,559,464,784
85	UNVR	0	0	1,093,269,000,000	546,634,500,000	546,634,500,000

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 2

Data R&D Hidden Reserve dan Advertising Hidden Reserve Tahun 2009

NO	KODE	R & D Expense	R&D Hidden Reserve	Advertising Expense	Advertising Hidden Reserve	Total Hidden Reserve
1	ADES	0	0	0	0	0
2	CEKA	0	0	0	0	0
3	DLTA	0	0	0	0	0
4	FAST	0	0	0	0	0
5	INDI	0	0	654,515,000,000	327,257,500,000	327,257,500,000
6	MYOR	0	0	271,506,688,042	135,753,344,021	135,753,344,021
7	MLBI	0	0	113,386,000,000	56,693,000,000	56,693,000,000
8	PTSP	0	0	10,015,942,397	5,007,971,199	5,007,971,199
9	PSDN	0	0	487,504,118	243,752,059	243,752,059
10	STTP	1,911,150,268	1,365,107,334	12,553,836,376	6,276,918,188	7,642,025,522
11	SMAR	427,155,823	305,111,302	83,023,058,538	41,511,529,269	41,816,640,571
12	AISA	174,299,935	124,499,954	5,703,737,657	2,851,868,829	2,976,368,782
13	PBLA	0	0	2,363,751,000	1,181,875,500	1,181,875,500
14	ULTI	3,796,142,552	2,711,530,394	100,364,642,473	50,182,321,237	52,893,851,631
15	RMBA	2,358,101,760	1,684,358,400	312,701,460,294	156,350,730,147	158,035,088,547
16	GGRM	0	0	798,872,000,000	399,436,000,000	399,436,000,000
17	HMSD	0	0	1,190,429,000,000	595,214,500,000	595,214,500,000
18	HDTX	0	0	0	0	0
19	RDTX	0	0	449,657,604	224,828,802	224,828,802
20	UNTX	0	0	685,117,947	342,558,974	342,558,974
21	ESTX	0	0	31,583,750	15,791,875	15,791,875
22	MYRX	0	0	0	0	0
23	SRSN	0	0	5,767,135,000	2,883,567,500	2,883,567,500
24	PBRX	0	0	884,330,084	442,165,042	442,165,042
25	BIMA	0	0	0	0	0
26	RICY	245,841,470	175,601,050	6,557,420,054	3,278,710,027	3,454,311,077
27	BATA	0	0	6,883,665,000	3,441,832,500	3,441,832,500
28	BRET	0	0	0	0	0
29	SULI	0	0	61,136,967	30,568,484	30,568,484
30	FASW	0	0	0	0	0
31	SPMA	0	0	0	0	0
32	SALU	0	0	0	0	0
33	AKKA	0	0	1,610,588,000	805,294,000	805,294,000
34	BUDI	0	0	1,377,000,000	688,500,000	688,500,000
35	CLBI	0	0	0	0	0
36	LTES	0	0	12,606,000,000	6,303,000,000	6,303,000,000
37	POLY	0	0	340,418,273	170,209,137	170,209,137
38	DPNS	0	0	0	0	0
39	KKHI	0	0	90,635,500	45,317,750	45,317,750
40	AKBU	0	0	0	0	0
41	BRNI	0	0	0	0	0
42	IGAR	274,004,550	195,717,536	1,153,867,865	576,933,933	772,651,468

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

43	LMPI	0	0	3,999,180,560	1,999,590,280	1,999,590,280
44	TRST	0	0	1,108,262,791	554,131,396	554,131,396
45	SMCB	0	0	37,330,000,000	18,665,000,000	18,665,000,000
46	INTP	2,162,759,667	1,544,828,334	14,645,272,996	7,322,636,498	8,867,464,832
47	SMGR	1,682,769,000	1,201,977,857	0	0	1,201,977,857
48	BTON	0	0	0	0	0
49	INAF	0	0	7,200,665,606	3,600,332,803	3,600,332,803
50	JKSW	11,592,000	8,280,000	34,552,800	17,276,400	25,556,400
51	JPRS	0	0	0	0	0
52	EMSH	0	0	0	0	0
53	ELION	3,730,796,431	2,664,854,594	528,554,346	264,277,173	2,929,131,767
54	PICO	0	0	62,415,840	31,207,920	31,207,920
55	TIRA	0	0	673,021,182	336,510,591	336,510,591
56	KICI	0	0	0	0	0
57	KDSI	0	0	1,962,142,822	981,071,411	981,071,411
58	ARNA	0	0	892,308,113	446,154,057	446,154,057
59	MLIA	0	0	0	0	0
60	TOTO	0	0	4,335,282,784	2,167,641,392	2,167,641,392
61	ASGR	0	0	3,264,069,570	1,632,034,785	1,632,034,785
62	MTDE	0	0	0	0	0
63	MLPP	0	0	125,654,000,000	62,827,000,000	62,827,000,000
64	PTSA	0	0	0	0	0
65	ASII	0	0	951,000,000,000	475,500,000,000	475,500,000,000
66	AUTO	0	0	44,952,000,000	22,476,000,000	22,476,000,000
67	GJTE	0	0	70,360,000,000	35,180,000,000	35,180,000,000
68	BRAM	0	0	0	0	0
69	INTA	0	0	803,810,102	401,905,051	401,905,051
70	LPIN	0	0	815,606,500	407,803,250	407,803,250
71	ADMG	0	0	206,420,000	103,210,000	103,210,000
72	SMSM	0	0	49,235,678,741	24,617,839,371	24,617,839,371
73	TURI	0	0	4,869,000,000	2,434,500,000	2,434,500,000
74	UNTR	6,041,000,000	4,315,000,000	13,013,000,000	6,506,500,000	10,821,500,000
75	INTD	0	0	1,443,052,850	721,526,425	721,526,425
76	KODI	0	0	2,216,505,670	1,108,252,835	1,108,252,835
77	DVLA	0	0	130,479,029,000	65,239,514,500	65,239,514,500
78	INAF	0	0	112,347,426,263	56,173,713,132	56,173,713,132
79	KLEF	78,760,865,163	56,257,760,831	0	0	56,257,760,831
80	KAEF	8,918,002,910	6,370,002,079	78,414,802,180	39,207,401,090	45,577,403,169
81	MERK	0	0	0	0	0
82	PYFA	3,181,250,802	2,272,322,001	33,760,854,265	16,880,427,133	19,152,749,134
83	SCP	0	0	18,022,298,000	9,011,149,000	9,011,149,000
84	TCB	0	0	163,403,490,168	81,701,745,084	81,701,745,084
85	UNVR	0	0	1,617,430,000,000	808,715,000,000	808,715,000,000

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Lampiran 3
Data R&D Hidden Reserve dan Advertising Hidden Reserve Tahun 2010

NO	KODE	R & D Expense	R&D Hidden Reserve	Advertising Expense	Advertising Hidden Reserve	Total Hidden Reserve
1	ADES	0	0	0	0	0
2	CEKA	0	0	0	0	0
3	DLTA	0	0	0	0	0
4	FAST	0	0	0	0	0
5	INDE	0	0	622,340,000,000	311,170,000,000	311,170,000,000
6	MYOR	0	0	660,948,354,366	330,474,177,183	330,474,177,183
7	MLBI	0	0	173,027,000,000	86,513,500,000	86,513,500,000
8	PTSP	0	0	10,181,758,798	5,090,879,399	5,090,879,399
9	PSDN	0	0	697,982,160	348,991,080	348,991,080
10	STTA	983,170,429	702,264,592	20,880,911,226	10,440,455,613	11,142,720,205
11	SMAR	31,859,000,000	22,756,428,571	73,746,000,000	36,873,000,000	59,629,428,571
12	PAISA	0	0	6,430,921,330	3,215,460,665	3,215,460,665
13	TBLA	0	0	4,001,108,000	2,000,554,000	2,000,554,000
14	ULTI	2,092,145,116	1,494,389,369	179,618,430,010	89,809,215,005	91,303,604,374
15	RMBA	77,675,000,000	55,482,142,857	453,285,000,000	226,642,500,000	282,124,642,857
16	GGRM	0	0	1,382,355,000,000	691,177,500,000	691,177,500,000
17	HMSP	0	0	1,171,373,000,000	585,686,500,000	585,686,500,000
18	HDTX	0	0	0	0	0
19	RDTX	0	0	0	0	0
20	UNTX	0	0	1,256,351,004	628,175,502	628,175,502
21	ESTI	0	0	0	0	0
22	MYRX	0	0	0	0	0
23	SRSN	999,278,000	713,770,000	426,190,000	213,095,000	926,865,000
24	PBRX	0	0	1,175,460,858	587,730,429	587,730,429
25	BIMA	0	0	0	0	0
26	RICY	176,182,208	125,844,434	14,066,735,856	7,033,367,928	7,159,212,362
27	BATA	0	0	8,985,044,000	4,492,522,000	4,492,522,000
28	BRPT	0	0	0	0	0
29	SULI	0	0	0	0	0
30	FASW	0	0	0	0	0
31	SPMA	0	0	0	0	0
32	SAIP	0	0	0	0	0
33	AKRA	0	0	4,505,366,000	2,252,683,000	2,252,683,000
34	BUDI	0	0	1,918,000,000	959,000,000	959,000,000
35	CLAI	0	0	0	0	0
36	LTI	0	0	0	0	0
37	POLY	0	0	285,464,360	142,732,180	142,732,180
38	DPNS	0	0	0	0	0
39	KKRI	0	0	86,371,713	43,185,857	43,185,857
40	AKRI	0	0	0	0	0
41	BRNA	0	0	0	0	0
42	IGAR	169,296,851	120,926,322	1,411,562,226	705,781,113	826,707,435
43	LMFI	0	0	11,869,117,624	5,934,558,812	5,934,558,812
44	TRST	0	0	1,399,772,486	699,886,243	699,886,243
45	SMCB	0	0	69,833,000,000	34,916,500,000	34,916,500,000
46	INTI	2,737,154,449	1,955,110,321	47,507,705,801	23,753,852,901	25,708,963,221
47	SMCR	6,201,511,000	4,429,650,714	0	0	4,429,650,714
48	BTON	0	0	0	0	0
49	INAI	0	0	5,496,348,344	2,748,174,172	2,748,174,172
50	JKSW	23,103,300	16,502,357	13,327,900	6,663,950	23,166,307
51	JPRS	0	0	0	0	0

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:

a. Untuk karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

52	LMSH	0	0	0	0	0
53	LION	4,253,387,387	3,038,133,848	571,191,189	285,595,595	3,323,729,442
54	PICO	0	0	49,754,000	24,877,000	24,877,000
55	TIRA	0	0	2,689,680,062	1,344,840,031	1,344,840,031
56	KICI	0	0	0	0	0
57	KDSI	0	0	2,069,413,330	1,034,706,665	1,034,706,665
58	ARNA	0	0	2,102,421,060	1,051,210,530	1,051,210,530
59	MLIA	0	0	0	0	0
60	TOTO	0	0	5,557,593,602	2,778,796,801	2,778,796,801
61	ASGR	0	0	3,792,920,023	1,896,460,012	1,896,460,012
62	MTDI	0	0	0	0	0
63	MLPT	0	0	61,744,000,000	30,872,000,000	30,872,000,000
64	PTSN	0	0	0	0	0
65	ASII	0	0	1,702,000,000,000	851,000,000,000	851,000,000,000
66	AUTO	0	0	44,703,000,000	22,351,500,000	22,351,500,000
67	GJTE	0	0	44,463,000,000	22,231,500,000	22,231,500,000
68	BRAM	0	0	0	0	0
69	INTA	0	0	1,357,858,594	678,929,297	678,929,297
70	LPIN	0	0	883,710,100	441,855,050	441,855,050
71	ADMG	0	0	0	0	0
72	SMSM	0	0	45,695,520,623	22,847,760,312	22,847,760,312
73	TURP	0	0	30,891,000,000	15,445,500,000	15,445,500,000
74	UNTR	0	0	44,446,000,000	22,223,000,000	22,223,000,000
75	INTE	0	0	670,100,750	335,050,375	335,050,375
76	KON	0	0	1,978,225,991	989,112,996	989,112,996
77	DVLA	0	0	148,026,393,000	74,013,196,500	74,013,196,500
78	INAI	0	0	85,210,851,604	42,605,425,802	42,605,425,802
79	KLBT	94,926,170,307	67,804,407,362	0	0	67,804,407,362
80	KAB	8,825,200,695	6,303,714,782	81,812,127,665	40,906,063,833	47,209,778,615
81	MERK	0	0	0	0	0
82	PYFA	3,055,661,309	2,182,615,221	33,512,216,130	16,756,108,065	18,938,723,286
83	SCPI	0	0	10,337,175,000	5,168,587,500	5,168,587,500
84	TCID	0	0	172,985,667,970	86,492,833,985	86,492,833,985
85	UNVR	0	0	1,991,092,000,000	995,546,000,000	995,546,000,000



Lampiran 4

Data R&D Hidden Reserve dan Advertising Hidden Reserve Tahun 2011

NO	KODE	R & D Expense	R&D Hidden Reserve	Advertising Expense	Advertising Hidden Reserve	Total Hidden Reserve
1	ADES	0	0	0	0	0
2	CEKA	0	0	0	0	0
3	DLTA	0	0	0	0	0
4	FAST	0	0	0	0	0
5	INDF	0	0	634,411,000,000	317,205,500,000	317,205,500,000
6	MYOR	0	0	535,715,309,841	267,857,654,921	267,857,654,921
7	MLBI	0	0	147,068,000,000	73,534,000,000	73,534,000,000
8	PTSP	0	0	11,198,803,795	5,599,401,898	5,599,401,898
9	PSDN	0	0	1,254,891,550	627,445,775	627,445,775
10	STTP	1,894,478,447	1,353,198,891	29,867,537,778	14,933,768,889	16,286,967,780
11	SMAR	44,985,000,000	32,132,142,857	97,119,000,000	48,559,500,000	80,691,642,857
12	AISA	0	0	27,536,000,000	13,768,000,000	13,768,000,000
13	TBLA	0	0	2,932,000,000	1,466,000,000	1,466,000,000
14	ULTJ	0	0	184,219,248,796	92,109,624,398	92,109,624,398
15	R MBA	12,161,000,000	8,686,428,571	709,450,000,000	354,725,000,000	363,411,428,571
16	GGRM	0	0	1,443,992,000,000	721,996,000,000	721,996,000,000
17	HMSP	0	0	1,268,329,000,000	634,164,500,000	634,164,500,000
18	HDTX	0	0	0	0	0
19	RDTX	0	0	0	0	0
20	UNTX	0	0	1,686,351,323	843,175,662	843,175,662
21	ESTI	0	0	0	0	0
22	MYRX	0	0	0	0	0
23	SRSN	1,629,582,000	1,163,987,143	733,865,000	366,932,500	1,530,919,643
24	PBRX	0	0	3,754,114,480	1,877,057,240	1,877,057,240
25	BIMA	0	0	0	0	0
26	RICY	310,177,005	221,555,004	15,307,178,561	7,653,589,281	7,875,144,284
27	BATA	0	0	8,226,854,000	4,113,427,000	4,113,427,000
28	BRPT	0	0	0	0	0
29	SULI	0	0	0	0	0
30	FASW	0	0	0	0	0
31	SPMA	0	0	0	0	0
32	SAIP	0	0	0	0	0
33	AKRA	0	0	1,063,283,000	531,641,500	531,641,500
34	BUDI	0	0	4,263,000,000	2,131,500,000	2,131,500,000
35	CLPI	0	0	0	0	0
36	L TLS	0	0	16,168,000,000	8,084,000,000	8,084,000,000
37	POLY	0	0	163,472,625	81,736,313	81,736,313
38	DPNS	0	0	0	0	0
39	KKGI	0	0	0	0	0
40	AKKU	0	0	0	0	0
41	BRNA	0	0	0	0	0
42	IGAR	153,658,898	109,756,356	1,199,875,630	599,937,815	709,694,171
43	LMPI	0	0	7,425,300,076	3,712,650,038	3,712,650,038
44	TRST	0	0	2,160,290,777	1,080,145,389	1,080,145,389
45	SMCB		0	65,633,000,000	32,816,500,000	32,816,500,000
46	INTP	4,049,000,000	2,892,142,857	56,391,000,000	28,195,500,000	31,087,642,857
47	SMGR	5,231,509,000	3,736,792,143	0	0	3,736,792,143
48	BT ON	0	0	0	0	0
49	INAI	0	0	210,877,943	105,438,972	105,438,972
50	JKSW	0	0	22,780,400	11,390,200	11,390,200
51	JPRS	0	0	0	0	0
52	LMSH	0	0	0	0	0
53	LION	6,169,541,350	4,406,815,250	146,556,160	73,278,080	4,480,093,330

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54	PICO	0	0	15,000,000	7,500,000	7,500,000
55	TIRA	0	0	3,382,469,435	1,691,234,718	1,691,234,718
56	KICI	0	0	0	0	0
57	KDSI	0	0	3,813,620,802	1,906,810,401	1,906,810,401
58	ARNA	0	0	860,471,596	430,235,798	430,235,798
59	MLIA	0	0	0	0	0
60	TOTO	0	0	8,003,662,019	4,001,831,010	4,001,831,010
61	ASGR	0	0	5,243,000,000	2,621,500,000	2,621,500,000
62	MTDL	0	0	0	0	0
63	MLPL	0	0	0	0	0
64	PTSN	0	0	0	0	0
65	ASII	0	0	1,434,000,000,000	717,000,000,000	717,000,000,000
66	AUTO	0	0	70,535,000,000	35,267,500,000	35,267,500,000
67	GJTL	0	0	59,095,000,000	29,547,500,000	29,547,500,000
68	BRAM	0	0	0	0	0
69	INTA	0	0	2,184,000,000	1,092,000,000	1,092,000,000
70	LPIN	0	0	1,101,648,700	550,824,350	550,824,350
71	ADMG	0	0	0	0	0
72	SMSM	0	0	40,103,277,191	20,051,638,596	20,051,638,596
73	TURI	0	0	9,520,000,000	4,760,000,000	4,760,000,000
74	UNTR	0	0	35,081,000,000	17,540,500,000	17,540,500,000
75	INTD	0	0	1,173,523,181	586,761,591	586,761,591
76	KONI	0	0	1,326,028,939	663,014,470	663,014,470
77	DVLA	0	0	147,017,874,000	73,508,937,000	73,508,937,000
78	INAF	0	0	97,009,366,601	48,504,683,301	48,504,683,301
79	KLBF	91,211,579,687	65,151,128,348	0	0	65,151,128,348
80	KAEF	11,500,514,241	8,214,653,029	92,349,612,113	46,174,806,057	54,389,459,086
81	MERK	0	0	83,529,339,000	41,764,669,500	41,764,669,500
82	PYFA	3,052,117,674	2,180,084,053	28,671,486,448	14,335,743,224	16,515,827,277
83	SCPI	0	0	10,659,541,000	5,329,770,500	5,329,770,500
84	TCID	0	0	67,662,632,722	33,831,316,361	33,831,316,361
85	UNVR	0	0	2,598,339,000,000	1,299,169,500,000	1,299,169,500,000

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Data Variabel KONSUR tahun 2008

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NO	KODE	Total Hidden Reserve	Total Utang	Total Saham	Total Deviden	Kas	Total Investasi	NOA	C-score
1	ADES	0	133,117,000,000	589,897,000,000	0	29,311,000,000	0	693,703,000,000	0.00000
2	CEKA	0	357,736,898,483	148,750,000,000	0	6,156,893,578	5,091,517,498	495,238,487,407	0.00000
3	DLTA	0	174,315,604,000	16,013,181,000	22,846,856,000	289,951,365,000	19,296,000,000	-96,071,724,000	0.00000
4	FAST	0	302,213,617,000	44,625,000,000	20,081,250,000	211,495,305,000	0	155,424,562,000	0.00000
5	INDF	405,682,500,000	26,432,369,000,000	878,043,000,000	366,730,000,000	4,271,208,000,000	787,998,000,000	22,617,936,000,000	0.01794
6	MYOR	102,689,059,735	1,646,322,490,012	383,292,000,000	30,663,360,000	316,330,699,463	27,767,941,221	1,716,179,209,328	0.05984
7	MLBI	60,581,000,000	597,123,000,000	21,070,000,000	75,582,000,000	276,849,000,000	0	416,926,000,000	0.14530
8	PTSP	4,568,970,365	73,508,285,048	110,404,000,000	0	7,866,531,602	1,921,829,000	174,123,924,446	0.02624
9	PSDN	278,966,498	150,806,780,472	720,000,000,000	0	62,566,667,538	630,000,000	807,610,102,934	0.00035
10	STTP	7,381,563,769	263,312,907,036	131,000,000,000	0	5,138,189,074	25,275,250,000	363,899,467,962	0.02028
11	SMAR	41,963,312,126	5,247,489,163,350	574,438,673,200	14,355,616,599	480,277,284,158	1,534,603,292,597	3,821,402,876,394	0.01098
12	AISA	2,467,525,741	625,913,213,356	374,900,000,000	0	20,278,782,484	6,965,806,264	973,568,624,608	0.00253
13	TBLA	1,232,834,500	1,908,927,862,000	521,257,937,000	85,497,930,000	357,901,885,000	0	2,157,781,844,000	0.00057
14	ULTJ	78,486,393,480	603,995,906,421	577,676,400,000	0	162,869,889,775	206,524,974,606	812,277,442,040	0.09663
15	RMBA	136,663,540,490	2,725,331,388,837	336,656,250,000	50,456,765,650	76,694,242,894	715,376,220	3,035,034,785,373	0.04503
16	GGRM	444,035,000,000	8,553,688,000,000	962,044,000,000	481,022,000,000	1,134,826,000,000	9,811,000,000	8,852,117,000,000	0.05016
17	HMSP	582,729,000,000	8,083,584,000,000	438,300,000,000	3,462,570,000,000	499,362,000,000	22,373,000,000	11,462,719,000,000	0.05084
18	HDTX	0	706,414,935,024	766,285,500,000	0	6,382,763,519	6,938,578,542	1,459,379,092,963	0.00000
19	RDTX	2,434,925,029	149,646,237,242	134,400,000,000	0	35,248,378,252	3,138,516,531	245,659,342,459	0.00991
20	UNTX	283,180,748	322,097,369,394	8,068,500,000	0	3,368,690,800	0	326,797,178,594	0.00087
21	ESTI	28,239,408	281,170,191,285	201,520,872,000	0	42,941,916,632	34,250,000	439,714,896,653	0.00006
22	MYRX	0	162,355,275,988	1,058,322,622,476	0	58,177,575	300,000,000	1,220,319,720,889	0.00000
23	SRSN	0	199,895,764,000	301,000,000,000	0	43,148,017,000	48,678,797,000	409,068,950,000	0.00000
24	PBRX	443,215,616	854,088,268,032	44,544,000,000	0	20,788,055,010	566,000,000	877,278,213,022	0.00051
25	BIMA	0	321,839,075,679	43,000,000,000	0	1,424,008,656	0	363,415,067,023	0.00000
26	RICY	2,185,438,532	321,669,375,964	320,858,755,000	0	11,683,148,724	0	630,844,982,240	0.00346
27	BATA	3,741,933,000	128,782,339,000	13,000,000,000	63,712,160,000	5,218,940,000	0	200,275,559,000	0.01868
28	BRPT	158,000,000	8,309,297,000,000	6,979,893,000,000	0	1,570,267,000,000	140,488,000,000	13,578,435,000,000	0.00001
29	SULI	82,422,416	1,795,918,817,579	1,236,022,143,000	0	24,950,550,585	785,433,000	3,006,204,976,994	0.00003
30	FASW	0	2,410,688,834,886	1,238,944,393,500	24,778,887,870	168,650,812,031	0	3,505,761,304,225	0.00000
31	SPMA	0	903,069,441,889	596,818,663,200	0	7,683,216,664	0	1,492,204,888,425	0.00000
32	SAIP	0	3,669,938,653,370	1,540,860,000,025	0	4,762,164,753	0	5,206,036,488,642	0.00000



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Lampiran 17

Hasil Uji Chow

Chow Breakpoint Test: 86 171 256

F-statistic	0.768123	Probability	0.776244
Log likelihood ratio	19.76453	Probability	0.710085

Lampiran 18

Hasil Uji Asumsi Klasik : Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		340
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.12657257
Most Extreme Differences	Absolute	.282
	Positive	.282
	Negative	-.220
Kolmogorov-Smirnov Z		5.191
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 19

Hasil Uji Asumsi Klasik : Multikolinieritas

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.028	.037		-.756	.450		
	MKA	-.001	.014	-.006	-.103	.918	.981	1.019
	MANJ	-.001	.014	-.005	-.089	.929	.929	1.076
	INST	.004	.035	.006	.101	.920	.909	1.101
	KOMIN	-.001	.043	-.001	-.026	.979	.971	1.030
	DDIR	.012	.004	.178	3.148	.002	.884	1.131
	KA	.015	.015	.057	1.027	.305	.925	1.081
	FD	-.031	.015	-.112	-2.067	.039	.963	1.039

a. Dependent Variable: KONSUR

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Coefficient Correlations(a)

Model			FD	KOMIN	KA	MANJ	MKA	INST	DDIR
1	Correlations	FD	1.000	-.005	-.010	.068	.031	-.021	.177
		KOMIN	-.005	1.000	-.025	-.016	.104	.118	.039
		KA	-.010	-.025	1.000	-.054	-.035	-.062	-.254
		MANJ	.068	-.016	-.054	1.000	.056	.232	.073
		MKA	.031	.104	-.035	.056	1.000	.070	-.009
		INST	-.021	.118	-.062	.232	.070	1.000	-.099
		DDIR	.177	.039	-.254	.073	-.009	-.099	1.000
	Covariances	FD	.000	-3.28E-006	-2.11E-006	1.40E-005	6.53E-006	-1.09E-005	1.03E-005
		KOMIN	-3.28E-006	.002	-1.56E-005	-9.48E-006	6.31E-005	.000	6.56E-006
		KA	-2.11E-006	-1.56E-005	.000	-1.08E-005	-7.21E-006	-3.19E-005	-1.46E-005
		MANJ	1.40E-005	-9.48E-006	-1.08E-005	.000	1.07E-005	.000	3.90E-006
		MKA	6.53E-006	6.31E-005	-7.21E-006	1.07E-005	.000	3.41E-005	-4.82E-007
		INST	-1.09E-005	.000	-3.19E-005	.000	3.41E-005	.001	-1.34E-005
		DDIR	1.03E-005	6.56E-006	-1.46E-005	3.90E-006	-4.82E-007	-1.34E-005	1.52E-005

a. Dependent Variable: KONSR

Collinearity Diagnostics(a)

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions							
				(Constant)	MKA	MANJ	INST	KOMIN	DDIR	KA	FD
1	1	5.279	1.000	.00	.01	.00	.00	.01	.00	.01	.01
	2	1.002	2.295	.00	.00	.90	.00	.00	.00	.00	.01
	3	.662	2.824	.00	.04	.01	.00	.00	.01	.02	.84
	4	.452	3.418	.00	.82	.01	.00	.01	.01	.11	.01
	5	.323	4.041	.01	.05	.00	.01	.10	.00	.75	.05
	6	.165	5.662	.00	.03	.03	.07	.61	.15	.09	.00
	7	.090	7.642	.01	.00	.00	.36	.02	.68	.02	.04
	8	.027	14.059	.98	.06	.05	.56	.24	.14	.00	.03

a. Dependent Variable: KONSR



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Lampiran 20

Hasil Uji Asumsi Klasik : Heteroskedastisitas

White Heteroskedasticity Test:

F-statistic	1.580421	Probability	0.102940
Obs*R-squared	17.11360	Probability	0.104560

Test Equation:

Dependent Variable: RESID^2

Method: Least Squares

Date: 07/14/13 Time: 10:59

Sample: 1 340

Included observations: 340

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	-0.002146	0.057003	-0.037639	0.9700
KA	0.005594	0.011486	0.487025	0.6266
MANJ	-0.043712	0.074553	-0.586324	0.5581
MANJ^2	0.004726	0.007755	0.609409	0.5427
MINST	0.117991	0.122839	0.960531	0.3375
MINST^2	-0.106670	0.099103	-1.076352	0.2826
KOMIN	0.081390	0.078804	1.032815	0.3025
KOMIN^2	-0.102605	0.094328	-1.087743	0.2775
DDIR	-0.013844	0.014898	-0.929297	0.3534
DDIR^2	0.001949	0.001265	1.540618	0.1244
KA	-0.003431	0.012100	-0.283583	0.7769
FD	-0.018239	0.012433	-1.467031	0.1433

R-squared	0.050334	Mean dependent var	0.015973
Adjusted R-squared	0.018486	S.D. dependent var	0.105328
S.E. of regression	0.104350	Akaike info criterion	-1.647470
Sum squared resid	3.571588	Schwarz criterion	-1.512331
Log likelihood	292.0699	F-statistic	1.580421
Durbin-Watson stat	1.984907	Prob(F-statistic)	0.102940

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Lampiran 21

Hasil Uji Asumsi Klasik : Autokorelasi

Coefficients(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.002	.037		.048	.962
	MKA	.002	.014	.006	.107	.915
	MANJ	-3.09E-005	.014	.000	-.002	.998
	INST	-.005	.035	-.008	-.135	.892
	KOMIN	.003	.044	.004	.076	.940
	DDIR	.000	.004	-.002	-.037	.971
	KA	.000	.015	.002	.034	.973
	FD	.000	.015	-.001	-.016	.987
	res_2	.043	.057	.043	.752	.453

a. Dependent Variable: Unstandardized Residual

Lampiran 22

Hasil Uji-F

ANOVA(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.351	7	.050	3.062	.004(a)
	Residual	5.431	332	.016		
	Total	5.782	339			

Predictors: (Constant), FD, KOMIN, KA, MANJ, MKA, INST, DDIR

Dependent Variable: KONSR



Lampiran 23

Hasil Uji Statistik t

Coefficients(a)

	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.028	.037		-.756	.450		
MKA	-.001	.014	-.006	-.103	.918	.981	1.019
MANJ	-.001	.014	-.005	-.089	.929	.929	1.076
INST	.004	.035	.006	.101	.920	.909	1.101
KOMIN	-.001	.043	-.001	-.026	.979	.971	1.030
DDIR	.012	.004	.178	3.148	.002	.884	1.131
FD	.015	.015	.057	1.027	.305	.925	1.081
DDIR	-.031	.015	-.112	-2.067	.039	.963	1.039

Dependent Variable: KONSR

Lampiran 24

Hasil Uji Koefisien Determinasi R²

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.246(a)	.061	.041	.12790	1.918

a Predictors: (Constant), FD, KOMIN, KA, MANJ, MKA, INST, DDIR

b Dependent Variable: KONSR

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Lampiran 25

Daftar KAP Spesialis

Perhitungan untuk Dummy = 1 (Spesialis)

$$\text{Rumus: } \frac{\text{Jumlah Perusahaan yang diaudit}}{\text{Jumlah Perusahaan Manufaktur}} \times 100\%$$

2008

KAP Puwantono, Sarwoko & Sandjaja	$=(34/149) \times 100\%$	=22,82%
KAP Osman Bing Satrio & Rekan	$=(16/149) \times 100\%$	=10,74%
KAP Ariyanto Sahari & Rekan	$=(12/149) \times 100\%$	=8,05%
KAP Paul Hadiwinata, Hidajat, Arsono & Rekan	$=(7/149) \times 100\%$	=4,7%
KAP Ariyanto Amir Jusuf & Mawar	$=(6/149) \times 100\%$	=4,03%

2009

KAP Puwantono, Sarwoko & Sandjaja	$=(33/145) \times 100\%$	=22,76%
KAP Osman Bing Satrio & Rekan	$=(13/145) \times 100\%$	=8,97%
KAP RSM Aryanto, Amir Jusuf, Mawar & Saptoto	$=(10/145) \times 100\%$	=6,9%
KAP Paul Hadiwinata, Hidajat, Arsono & Rekan	$=(8/145) \times 100\%$	=5,52%
KAP Tanubrata Sutanto & Rekan	$=(6/145) \times 100\%$	=4,14%
KAP Tanudiredja, Wibisana & Rekan	$=(6/145) \times 100\%$	=4,14%
KAP Tjahjadi, Pradhono & Teramihardja	$=(6/145) \times 100\%$	=4,14%
KAP Khasih, Nurdiyaman, Tjahjo & Rekan	$=(6/145) \times 100\%$	=4,14%

2010

KAP Puwantono, Suherman & Surja	$=(35/147) \times 100\%$	=23,18%
KAP Osman Bing Satrio & Rekan	$=(13/147) \times 100\%$	=8,84%
KAP Ariyanto, Amir Jusuf, Mawar & Saptoto	$=(11/147) \times 100\%$	=7,48%
KAP Tanudiredja, Wibisana & Rekan	$=(10/147) \times 100\%$	=6,8%
KAP Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	$=(9/147) \times 100\%$	=6,12%

2011



KAP Purwanto, Suherman & Surja	$= (35/145) \times 100\%$	=24,14%
KAP Osman Bing Satrio & Rekan	$= (15/145) \times 100\%$	=10,34%
KAP Taudiredja, Wibisana & Rekan	$= (10/145) \times 100\%$	=6,09%
KAP Aryanto, Amir Jusuf, Mawar & Saptoto	$= (9/145) \times 100\%$	=6,21%
KAP Pado Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	$= (9/145) \times 100\%$	=6,21%

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