**LAMPIRAN 1**

**NAMA PERUSAHAAN SAMPEL PENELITIAN**

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| NO | KODE | NAMA PERUSAHAAN |
|
| 1 | ACST | Acset Indonusa Tbk |
| 2 | APLN | Agung Podomoro Land Tbk |
| 3 | BAPA | Bekasi Asri Pemula Tbk |
| 4 | BEST | Bekasi Fajar Industrial Estate Tbk |
| 5 | BIPP | Bhuwanatala Indah Permai Tbk |
| 6 | BKDP | Bukit Darmo Property Tbk |
| 7 | CTRA | Ciputra Development Tbk |
| 8 | DGIK | Nusa Konstruksi Enjiniring Tbk |
| 9 | DILD | Intiland Development Tbk |
| 10 | EMDE | Megapolitan Developments Tbk |
| 11 | GPRA | Perdana Gapuraprima Tbk |
| 12 | GWSA | Greenwood Sejahtera Tbk |
| 13 | JKON | Jaya Konstruksi Manggala Pratama Tbk |
| 14 | KIJA | Kawasan Industri Jababeka Tbk |
| 15 | MKPI | Metropolitan Kentjana Tbk |
| 16 | MMLP | Mega Manunggal Property Tbk |
| 17 | MTLA | Metropolitan Land Tbk |
| 18 | NRCA | Nusa Raya Cipta Tbk |
| 19 | PPRO | PP Properti Tbk |
| 20 | PTPP | PP (Persero) Tbk |
| 21 | PWON | Pakuwon Jati Tbk |
| 22 | RBMS | Ristia Bintang Mahkotasejati Tbk |
| 23 | RDTX | Roda Vivatex Tbk |
| 24 | RODA | Pikko Land Development Tbk |
| 25 | SCBD | Danayasa Arthatama Tbk |
| 26 | SMRA | Summarecon Agung Tbk |
| 27 | TOTL | Total Bangun Persada Tbk |
| 28 | WIKA | Wijaya Karya (Persero) Tbk |
| 29 | WSKT | Waskita Karya (Persero) Tbk |

**LAMPIRAN 2**

**DATA *EARNINGS MANAGEMENT* TAHUN 2015**

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| KODE | NI | CFO | TA |
| ACST |  Rp 42,222,000,000  | -Rp 24,968,000,000  |  Rp 67,190,000,000  |
| APLN |  Rp 1,116,763,447,000  | -Rp 474,735,310,000  |  Rp 1,591,498,757,000  |
| BAPA |  Rp 1,204,642,974  | -Rp 4,297,033,029  |  Rp 5,501,676,003  |
| BEST |  Rp 211,935,909,297  |  Rp 69,763,075,060  |  Rp 142,172,834,237  |
| BIPP |  Rp 125,181,521,808  |  Rp 43,892,480,023  |  Rp 81,289,041,785  |
| BKDP | -Rp 28,227,002,713  |  Rp 7,541,984,756  | -Rp 35,768,987,469  |
| CTRA |  Rp 1,740,300,162,426  |  Rp 1,452,270,017,886  |  Rp 288,030,144,540  |
| DGIK |  Rp 4,680,484,034  |  Rp 10,928,772,600  | -Rp 6,248,288,566  |
| DILD |  Rp 419,044,195,464  | -Rp 1,057,949,545,935  |  Rp 1,476,993,741,399  |
| EMDE |  Rp 61,268,278,934  |  Rp 101,122,686,777  | -Rp 39,854,407,843  |
| GPRA |  Rp 72,893,324,167  | -Rp 35,390,247,927  |  Rp 108,283,572,094  |
| GWSA |  Rp 1,263,864,476,009  | -Rp 90,584,303,847  |  Rp 1,354,448,779,856  |
| JKON |  Rp 236,634,983,529  |  Rp 360,651,565,461  | -Rp 124,016,581,932  |
| KIJA |  Rp 331,442,663,161  |  Rp 338,790,021,204  | -Rp 7,347,358,043  |
| MKPI |  Rp 889,628,865,732  |  Rp 1,516,474,095,392  | -Rp 626,845,229,660  |
| MMLP |  Rp 114,653,502,387  |  Rp 75,822,685,776  |  Rp 38,830,816,611  |
| MTLA |  Rp 239,982,607,000  |  Rp 83,562,896,000  |  Rp 156,419,711,000  |
| NRCA |  Rp 198,307,255,707  |  Rp 108,184,412,966  |  Rp 90,122,842,741  |
| PPRO |  Rp 300,328,587,759  | -Rp 40,672,622,005  |  Rp 341,001,209,764  |
| PTPP |  Rp 845,563,301,618  |  Rp 502,626,694,452  |  Rp 342,936,607,166  |
| PWON |  Rp 1,400,554,118,000  |  Rp 1,741,992,351,000  | -Rp 341,438,233,000  |
| RBMS | -Rp 3,085,638,160  | -Rp 765,220,765  | -Rp 2,320,417,395  |
| RDTX |  Rp 258,656,574,637  |  Rp 287,386,681,683  | -Rp 28,730,107,046  |
| RODA |  Rp 479,642,073,280  | -Rp 310,247,098,283  |  Rp 789,889,171,563  |
| SCBD |  Rp 159,356,318,000  |  Rp 456,467,542,000  | -Rp 297,111,224,000  |
| SMRA |  Rp 1,064,079,939,000  | -Rp 20,685,171,000  |  Rp 1,084,765,110,000  |
| TOTL |  Rp 191,292,911,000  |  Rp 306,248,359,000  | -Rp 114,955,448,000  |
| WIKA |  Rp 703,005,054,000  |  Rp 238,405,380,000  |  Rp 464,599,674,000  |
| WSKT |  Rp 1,047,590,672,774  |  Rp 917,942,066,518  |  Rp 129,648,606,256  |

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| KODE | At-1 | TA / At-1 | 1 / At-1 |
| ACST |  Rp 1,473,649,000,000  | 0.045594 | 0.0000000000006786 |
| APLN |  Rp 23,685,737,844,000  | 0.067192 | 0.0000000000000422 |
| BAPA |  Rp 176,171,620,663  | 0.031229 | 0.0000000000056763 |
| BEST |  Rp 3,652,993,439,542  | 0.038920 | 0.0000000000002737 |
| BIPP |  Rp 613,810,885,565  | 0.132433 | 0.0000000000016292 |
| BKDP |  Rp 829,193,049,942  | -0.043137 | 0.0000000000012060 |
| CTRA |  Rp 23,538,715,238,878  | 0.012236 | 0.0000000000000425 |
| DGIK |  Rp 2,045,294,737,932  | -0.003055 | 0.0000000000004889 |
| DILD |  Rp 9,007,692,918,375  | 0.163970 | 0.0000000000001110 |
| EMDE |  Rp 1,179,018,690,672  | -0.033803 | 0.0000000000008482 |
| GPRA |  Rp 1,517,576,344,888  | 0.071353 | 0.0000000000006589 |
| GWSA |  Rp 5,340,991,746,366  | 0.253595 | 0.0000000000001872 |
| JKON |  Rp 3,843,621,385,143  | -0.032266 | 0.0000000000002602 |
| KIJA |  Rp 8,508,937,032,120  | -0.000863 | 0.0000000000001175 |
| MKPI |  Rp 4,316,214,269,222  | -0.145230 | 0.0000000000002317 |
| MMLP |  Rp 2,138,502,023,465  | 0.018158 | 0.0000000000004676 |
| MTLA |  Rp 3,250,877,510,000  | 0.048116 | 0.0000000000003076 |
| NRCA |  Rp 1,844,708,044,787  | 0.048855 | 0.0000000000005421 |
| PPRO |  Rp 2,806,025,508,851  | 0.121525 | 0.0000000000003564 |
| PTPP |  Rp 14,579,154,736,205  | 0.023522 | 0.0000000000000686 |
| PWON |  Rp 16,770,742,538,000  | -0.020359 | 0.0000000000000596 |
| RBMS |  Rp 155,996,774,016  | -0.014875 | 0.0000000000064104 |
| RDTX |  Rp 1,643,386,438,778  | -0.017482 | 0.0000000000006085 |
| RODA |  Rp 3,067,758,337,733  | 0.257481 | 0.0000000000003260 |
| SCBD |  Rp 5,570,748,962,000  | -0.053334 | 0.0000000000001795 |
| SMRA |  Rp 15,872,671,877,000  | 0.068342 | 0.0000000000000630 |
| TOTL |  Rp 2,483,746,395,000  | -0.046283 | 0.0000000000004026 |
| WIKA |  Rp 15,909,219,757,000  | 0.029203 | 0.0000000000000629 |
| WSKT |  Rp 12,542,041,344,848  | 0.010337 | 0.0000000000000797 |

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| KODE | REV 2015 | REV 2014 | Δ REV |
| ACST | Rp 1,356,868,000,000 | Rp 1,350,908,000,000 | Rp 5,960,000,000 |
| APLN | Rp 5,971,581,977,000 | Rp 5,296,565,860,000 | Rp 675,016,117,000 |
| BAPA | Rp 24,144,133,759 | Rp 45,807,294,711 | -Rp 21,663,160,952 |
| BEST | Rp 686,980,990,156 | Rp 839,637,332,535 | -Rp 152,656,342,379 |
| BIPP | Rp 111,644,042,531 | Rp 98,672,667,613 | Rp 12,971,374,918 |
| BKDP | Rp 60,101,438,265 | Rp 107,391,372,309 | -Rp 47,289,934,044 |
| CTRA | Rp 7,514,286,638,929 | Rp 6,340,241,949,996 | Rp 1,174,044,688,933 |
| DGIK | Rp 1,547,792,419,732 | Rp 2,031,947,370,598 | -Rp 484,154,950,866 |
| DILD | Rp 2,200,900,470,208 | Rp 1,827,944,369,891 | Rp 372,956,100,317 |
| EMDE | Rp 325,313,686,454 | Rp 311,279,776,496 | Rp 14,033,909,958 |
| GPRA | Rp 416,124,379,635 | Rp 565,400,437,108 | -Rp 149,276,057,473 |
| GWSA | Rp 83,739,395,532 | Rp 176,000,943,214 | -Rp 92,261,547,682 |
| JKON | Rp 4,655,901,024,842 | Rp 4,717,079,531,523 | -Rp 61,178,506,681 |
| KIJA | Rp 3,139,920,233,816 | Rp 2,799,065,226,163 | Rp 340,855,007,653 |
| MKPI | Rp 2,094,490,911,234 | Rp 1,154,895,387,803 | Rp 939,595,523,431 |
| MMLP | Rp 163,491,578,898 | Rp 141,918,294,934 | Rp 21,573,283,964 |
| MTLA | Rp 1,089,217,674,000 | Rp 1,117,732,408,000 | -Rp 28,514,734,000 |
| NRCA | Rp 3,600,623,912,590 | Rp 3,311,884,860,715 | Rp 288,739,051,875 |
| PPRO | Rp 1,505,172,315,341 | Rp 593,513,719,760 | Rp 911,658,595,581 |
| PTPP | Rp 14,217,372,867,769 | Rp 12,427,371,312,550 | Rp 1,790,001,555,219 |
| PWON | Rp 4,625,052,737,000 | Rp 3,872,272,942,000 | Rp 752,779,795,000 |
| RBMS | Rp 16,970,149,091 | Rp 49,251,127,287 | -Rp 32,280,978,196 |
| RDTX | Rp 422,254,497,423 | Rp 431,414,723,990 | -Rp 9,160,226,567 |
| RODA | Rp 1,055,922,632,197 | Rp 685,034,406,501 | Rp 370,888,225,696 |
| SCBD | Rp 1,014,197,322,000 | Rp 963,242,156,000 | Rp 50,955,166,000 |
| SMRA | Rp 5,623,560,624,000 | Rp 5,756,983,558,000 | -Rp 133,422,934,000 |
| TOTL | Rp 2,266,168,030,000 | Rp 2,106,349,117,000 | Rp 159,818,913,000 |
| WIKA | Rp 13,620,101,419,000 | Rp 12,463,216,288,000 | Rp 1,156,885,131,000 |
| WSKT | Rp 14,152,752,847,612 | Rp 10,286,813,284,004 | Rp 3,865,939,563,608 |

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| KODE | REC 2015 | REC 2014 | ∆ REC |
| ACST | Rp 186,582,000,000 | Rp 82,193,000,000 | Rp 104,389,000,000 |
| APLN | Rp 940,878,189,000 | Rp 1,239,584,470,000 | -Rp 298,706,281,000 |
| BAPA | Rp 30,177,917,165 | Rp 30,177,917,165 | Rp - |
| BEST | Rp 105,318,011,498 | Rp 35,784,537,264 | Rp 69,533,474,234 |
| BIPP | Rp 4,425,761,841 | Rp 6,060,667,588 | -Rp 1,634,905,747 |
| BKDP | Rp 2,866,612,894 | Rp 30,847,312,810 | -Rp 27,980,699,916 |
| CTRA | Rp 874,125,095,817 | Rp 764,769,485,039 | Rp 109,355,610,778 |
| DGIK | Rp 346,479,549,449 | Rp 323,109,117,921 | Rp 23,370,431,528 |
| DILD | Rp 310,454,291,537 | Rp 205,834,312,843 | Rp 104,619,978,694 |
| EMDE | Rp 107,962,730,713 | Rp 161,827,389,771 | -Rp 53,864,659,058 |
| GPRA | Rp 182,478,512,143 | Rp 199,168,786,733 | -Rp 16,690,274,590 |
| GWSA | Rp 23,361,117,970 | Rp 16,344,558,969 | Rp 7,016,559,001 |
| JKON | Rp 775,378,622,797 | Rp 788,645,804,024 | -Rp 13,267,181,227 |
| KIJA | Rp 377,001,929,901 | Rp 292,109,514,451 | Rp 84,892,415,450 |
| MKPI | Rp 74,378,545,520 | Rp 60,236,237,281 | Rp 14,142,308,239 |
| MMLP | Rp 8,775,493,343 | Rp 13,713,779,676 | -Rp 4,938,286,333 |
| MTLA | Rp 224,864,840,000 | Rp 324,037,076,000 | -Rp 99,172,236,000 |
| NRCA | Rp 365,928,385,391 | Rp 387,561,650,997 | -Rp 21,633,265,606 |
| PPRO | Rp 1,198,704,737,562 | Rp 327,709,485,283 | Rp 870,995,252,279 |
| PTPP | Rp 2,927,370,223,940 | Rp 2,300,164,054,542 | Rp 627,206,169,398 |
| PWON | Rp 267,679,776,000 | Rp 262,955,540,000 | Rp 4,724,236,000 |
| RBMS | Rp 5,435,117,423 | Rp 7,226,161,277 | -Rp 1,791,043,854 |
| RDTX | Rp 53,823,461,832 | Rp 70,093,472,569 | -Rp 16,270,010,737 |
| RODA | Rp 264,357,168,978 | Rp 37,018,417,695 | Rp 227,338,751,283 |
| SCBD | Rp 337,932,008,000 | Rp 520,189,891,000 | -Rp 182,257,883,000 |
| SMRA | Rp 145,921,281,000 | Rp 77,237,781,000 | Rp 68,683,500,000 |
| TOTL | Rp 350,848,348,000 | Rp 418,482,244,000 | -Rp 67,633,896,000 |
| WIKA | Rp 2,781,980,156,000 | Rp 1,962,832,632,000 | Rp 819,147,524,000 |
| WSKT | Rp 2,384,370,008,817 | Rp 2,306,758,397,689 | Rp 77,611,611,128 |

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| KODE | (∆REV - ∆REC)/At-1 | PPE | PPE / At-1 | NDA | DACC |
| ACST | -0.066793 | Rp 310,061,000,000 | 0.210404 | 0.219179728 | -0.173585 |
| APLN | 0.041110 | Rp 3,616,464,103,000 | 0.152685 | 0.278921665 | -0.211729 |
| BAPA | -0.122966 | Rp 298,659,120 | 0.001695 | 0.191466955 | -0.160238 |
| BEST | -0.060824 | Rp 109,533,049,116 | 0.029984 | 0.236123611 | -0.197204 |
| BIPP | 0.023796 | Rp 181,471,180,652 | 0.295647 | 0.23570992 | -0.103277 |
| BKDP | -0.023287 | Rp 7,480,571,790 | 0.009022 | 0.235280573 | -0.278418 |
| CTRA | 0.045231 | Rp 2,961,998,869,084 | 0.125835 | 0.281179286 | -0.268943 |
| DGIK | -0.248143 | Rp 165,187,243,575 | 0.080765 | 0.171866999 | -0.174922 |
| DILD | 0.029790 | Rp 225,290,354,193 | 0.025011 | 0.271938009 | -0.107968 |
| EMDE | 0.057589 | Rp 31,473,909,924 | 0.026695 | 0.26236502 | -0.296168 |
| GPRA | -0.087367 | Rp 46,836,969,981 | 0.030863 | 0.220224203 | -0.148871 |
| GWSA | -0.018588 | Rp 212,862,270,432 | 0.039854 | 0.251976858 | 0.001618 |
| JKON | -0.012465 | Rp 673,014,634,774 | 0.175099 | 0.245616488 | -0.277882 |
| KIJA | 0.030082 | Rp 2,192,451,125,113 | 0.257665 | 0.262375321 | -0.263239 |
| MKPI | 0.214413 | Rp 2,288,651,001,580 | 0.530245 | 0.301872871 | -0.447103 |
| MMLP | 0.012397 | Rp 13,482,797,270 | 0.006305 | 0.254650313 | -0.236492 |
| MTLA | 0.021735 | Rp 363,937,545,000 | 0.111951 | 0.257048621 | -0.208932 |
| NRCA | 0.168250 | Rp 118,991,557,861 | 0.064504 | 0.298587891 | -0.249733 |
| PPRO | 0.014491 | Rp 1,674,282,096,261 | 0.596674 | 0.234478626 | -0.112954 |
| PTPP | 0.079757 | Rp 2,989,066,252,798 | 0.205023 | 0.284358415 | -0.260836 |
| PWON | 0.044605 | Rp 1,457,275,104,000 | 0.086894 | 0.279520824 | -0.299880 |
| RBMS | -0.195452 | Rp 1,110,365,873 | 0.007118 | 0.16807066 | -0.182945 |
| RDTX | 0.004326 | Rp 1,318,804,847,349 | 0.802492 | 0.218553522 | -0.236036 |
| RODA | 0.046793 | Rp 13,089,122,978 | 0.004267 | 0.26841231 | -0.010931 |
| SCBD | 0.041864 | Rp 454,565,141,000 | 0.081599 | 0.269145044 | -0.322479 |
| SMRA | -0.012733 | Rp 420,472,052,000 | 0.026490 | 0.2639218 | -0.195580 |
| TOTL | 0.091577 | Rp 194,298,289,000 | 0.078228 | 0.277294711 | -0.323578 |
| WIKA | 0.021229 | Rp 3,184,400,114,000 | 0.200161 | 0.267471433 | -0.238268 |
| WSKT | 0.302050 | Rp 1,923,143,995,454 | 0.153336 | 0.352856038 | -0.342519 |

**LAMPIRAN 3**

**DATA *EARNINGS MANAGEMENT* TAHUN 2016**

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| KODE | NI | CFO | TA |
| ACST | Rp 67,555,000,000 | -Rp 158,255,000,000 | Rp 225,810,000,000 |
| APLN | Rp 939,737,108,000 | -Rp 523,713,385,000 | Rp 1,463,450,493,000 |
| BAPA | Rp 1,818,062,130 | Rp 1,348,078,853 | Rp 469,983,277 |
| BEST | Rp 336,287,878,603 | Rp 291,552,350,599 | Rp 44,735,528,004 |
| BIPP | Rp 27,224,420,762 | Rp 24,140,681,877 | Rp 3,083,738,885 |
| BKDP | -Rp 28,948,289,175 | -Rp 450,311,005 | -Rp 28,497,978,170 |
| CTRA | Rp 1,170,706,000,000 | Rp 41,055,000,000 | Rp 1,129,651,000,000 |
| DGIK | -Rp 386,844,114,943 | Rp 21,673,778,869 | -Rp 408,517,893,812 |
| DILD | Rp 297,350,554,988 | -Rp 926,263,876,320 | Rp 1,223,614,431,308 |
| EMDE | Rp 65,470,178,568 | -Rp 96,403,627,594 | Rp 161,873,806,162 |
| GPRA | Rp 46,995,769,773 | Rp 29,372,761,909 | Rp 17,623,007,864 |
| GWSA | Rp 210,148,843,517 | -Rp 107,982,102,731 | Rp 318,130,946,248 |
| JKON | Rp 331,660,186,639 | Rp 434,407,630,700 | -Rp 102,747,444,061 |
| KIJA | Rp 426,542,322,505 | Rp 543,679,827,246 | -Rp 117,137,504,741 |
| MKPI | Rp 1,199,373,747,588 | Rp 827,687,667,023 | Rp 371,686,080,565 |
| MMLP | Rp 399,206,997,000 | Rp 80,351,957,000 | Rp 318,855,040,000 |
| MTLA | Rp 316,514,414,000 | Rp 307,215,874,000 | Rp 9,298,540,000 |
| NRCA | Rp 101,091,266,970 | Rp 145,806,543,111 | -Rp 44,715,276,141 |
| PPRO | Rp 365,374,319,145 | -Rp 185,007,725,447 | Rp 550,382,044,592 |
| PTPP | Rp 1,151,431,890,873 | Rp 986,831,200,221 | Rp 164,600,690,652 |
| PWON | Rp 1,780,254,981,000 | Rp 1,324,703,811,000 | Rp 455,551,170,000 |
| RBMS | -Rp 6,713,147,549 | Rp 3,724,831,739 | -Rp 10,437,979,288 |
| RDTX | Rp 260,009,476,018 | Rp 245,793,917,041 | Rp 14,215,558,977 |
| RODA | Rp 61,152,185,891 | -Rp 135,841,125,785 | Rp 196,993,311,676 |
| SCBD | Rp 335,899,666,000 | Rp 433,567,964,000 | -Rp 97,668,298,000 |
| SMRA | Rp 605,050,858,000 | Rp 71,074,183,000 | Rp 533,976,675,000 |
| TOTL | Rp 221,287,384,000 | Rp 208,744,890,000 | Rp 12,542,494,000 |
| WIKA | Rp 1,147,144,922,000 | -Rp 1,119,609,477,000 | Rp 2,266,754,399,000 |
| WSKT | Rp 1,813,068,616,784 | -Rp 7,762,413,775,203 | Rp 9,575,482,391,987 |

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| KODE | At-1 | TA / At-1 | 1 / At-1 |
| ACST | Rp 1,929,498,000,000 | 0.117030 | 0.00000000000051827 |
| APLN | Rp 24,559,174,988,000 | 0.059589 | 0.00000000000004072 |
| BAPA | Rp 175,743,601,667 | 0.002674 | 0.00000000000569011 |
| BEST | Rp 4,631,315,439,422 | 0.009659 | 0.00000000000021592 |
| BIPP | Rp 1,324,396,226,004 | 0.002328 | 0.00000000000075506 |
| BKDP | Rp 791,161,825,436 | -0.036020 | 0.00000000000126396 |
| CTRA | Rp 26,258,718,000,000 | 0.043020 | 0.00000000000003808 |
| DGIK | Rp 2,094,465,627,081 | -0.195046 | 0.00000000000047745 |
| DILD | Rp 10,288,572,076,882 | 0.118929 | 0.00000000000009720 |
| EMDE | Rp 1,196,040,969,781 | 0.135341 | 0.00000000000083609 |
| GPRA | Rp 1,574,174,572,164 | 0.011195 | 0.00000000000063525 |
| GWSA | Rp 6,805,277,762,308 | 0.046748 | 0.00000000000014694 |
| JKON | Rp 3,810,273,494,244 | -0.026966 | 0.00000000000026245 |
| KIJA | Rp 9,740,694,660,705 | -0.012026 | 0.00000000000010266 |
| MKPI | Rp 5,709,371,372,467 | 0.065101 | 0.00000000000017515 |
| MMLP | Rp 3,204,320,620,000 | 0.099508 | 0.00000000000031208 |
| MTLA | Rp 3,620,742,578,000 | 0.002568 | 0.00000000000027619 |
| NRCA | Rp 1,995,091,384,706 | -0.022413 | 0.00000000000050123 |
| PPRO | Rp 5,318,956,732,653 | 0.103476 | 0.00000000000018801 |
| PTPP | Rp 19,158,984,502,925 | 0.008591 | 0.00000000000005219 |
| PWON | Rp 18,778,122,467,000 | 0.024260 | 0.00000000000005325 |
| RBMS | Rp 191,275,595,985 | -0.054570 | 0.00000000000522806 |
| RDTX | Rp 1,872,158,609,529 | 0.007593 | 0.00000000000053414 |
| RODA | Rp 3,232,242,644,731 | 0.060946 | 0.00000000000030938 |
| SCBD | Rp 5,566,425,030,000 | -0.017546 | 0.00000000000017965 |
| SMRA | Rp 18,758,262,022,000 | 0.028466 | 0.00000000000005331 |
| TOTL | Rp 2,846,152,620,000 | 0.004407 | 0.00000000000035135 |
| WIKA | Rp 19,602,406,034,000 | 0.115637 | 0.00000000000005101 |
| WSKT | Rp 30,309,111,177,468 | 0.315928 | 0.00000000000003299 |

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| KODE | REV 2016 | REV 2015 | Δ REV |
| ACST | Rp 1,794,002,000,000 | Rp 1,356,868,000,000 | Rp 437,134,000,000 |
| APLN | Rp 6,006,952,123,000 | Rp 5,971,581,977,000 | Rp 35,370,146,000 |
| BAPA | Rp 34,022,502,954 | Rp 24,144,133,759 | Rp 9,878,369,195 |
| BEST | Rp 824,408,087,980 | Rp 686,980,990,156 | Rp 137,427,097,824 |
| BIPP | Rp 113,883,200,419 | Rp 111,644,042,531 | Rp 2,239,157,888 |
| BKDP | Rp 52,413,771,234 | Rp 60,101,438,265 | -Rp 7,687,667,031 |
| CTRA | Rp 6,739,315,000,000 | Rp 7,514,286,638,929 | -Rp 774,971,638,929 |
| DGIK | Rp 1,108,563,728,519 | Rp 1,547,792,419,732 | -Rp 439,228,691,213 |
| DILD | Rp 2,276,459,607,316 | Rp 2,200,900,470,208 | Rp 75,559,137,108 |
| EMDE | Rp 330,444,925,707 | Rp 325,313,686,454 | Rp 5,131,239,253 |
| GPRA | Rp 429,022,624,427 | Rp 416,124,379,635 | Rp 12,898,244,792 |
| GWSA | Rp 141,439,630,076 | Rp 83,739,395,532 | Rp 57,700,234,544 |
| JKON | Rp 4,650,940,587,932 | Rp 4,655,901,024,842 | -Rp 4,960,436,910 |
| KIJA | Rp 2,931,015,007,454 | Rp 3,139,920,233,816 | -Rp 208,905,226,362 |
| MKPI | Rp 2,564,831,067,149 | Rp 2,094,490,911,234 | Rp 470,340,155,915 |
| MMLP | Rp 175,319,744,000 | Rp 163,491,578,898 | Rp 11,828,165,102 |
| MTLA | Rp 1,143,372,190,000 | Rp 1,089,217,674,000 | Rp 54,154,516,000 |
| NRCA | Rp 2,476,348,809,009 | Rp 3,600,623,912,590 | -Rp 1,124,275,103,581 |
| PPRO | Rp 2,150,061,072,104 | Rp 1,505,172,315,341 | Rp 644,888,756,763 |
| PTPP | Rp 16,458,884,219,698 | Rp 14,217,372,867,769 | Rp 2,241,511,351,929 |
| PWON | Rp 4,841,104,813,000 | Rp 4,625,052,737,000 | Rp 216,052,076,000 |
| RBMS | Rp 17,945,077,363 | Rp 16,970,149,091 | Rp 974,928,272 |
| RDTX | Rp 406,872,943,034 | Rp 422,254,497,423 | -Rp 15,381,554,389 |
| RODA | Rp 514,177,471,849 | Rp 1,055,922,632,197 | -Rp 541,745,160,348 |
| SCBD | Rp 1,042,958,048,000 | Rp 1,014,197,322,000 | Rp 28,760,726,000 |
| SMRA | Rp 5,397,948,907,000 | Rp 5,623,560,624,000 | -Rp 225,611,717,000 |
| TOTL | Rp 2,379,016,258,000 | Rp 2,266,168,030,000 | Rp 112,848,228,000 |
| WIKA | Rp 15,668,832,513,000 | Rp 13,620,101,419,000 | Rp 2,048,731,094,000 |
| WSKT | Rp 23,788,322,626,347 | Rp 14,152,752,847,612 | Rp 9,635,569,778,735 |

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| KODE | REC 2016 | REC 2015 | ∆ REC |
| ACST | Rp 164,669,000,000 | Rp 186,582,000,000 | -Rp 21,913,000,000 |
| APLN | Rp 988,678,996,000 | Rp 940,878,189,000 | Rp 47,800,807,000 |
| BAPA | Rp 32,592,150,537.0 | Rp 30,177,917,165 | Rp 2,414,233,372.0 |
| BEST | Rp 234,223,686,141 | Rp 105,318,011,498 | Rp 128,905,674,643 |
| BIPP | Rp 6,482,345,802 | Rp 4,425,761,841 | Rp 2,056,583,961 |
| BKDP | Rp 1,516,553,662 | Rp 2,866,612,894 | -Rp 1,350,059,232 |
| CTRA | Rp 937,575,000,000 | Rp 874,125,095,817 | Rp 63,449,904,183 |
| DGIK | Rp 219,394,791,501 | Rp 346,479,549,449 | -Rp 127,084,757,948 |
| DILD | Rp 243,188,448,010 | Rp 310,454,291,537 | -Rp 67,265,843,527 |
| EMDE | Rp 150,518,526,313 | Rp 107,962,730,713 | Rp 42,555,795,600 |
| GPRA | Rp 181,733,668,442 | Rp 182,478,512,143 | -Rp 744,843,701 |
| GWSA | Rp 24,829,518,544 | Rp 23,361,117,970 | Rp 1,468,400,574 |
| JKON | Rp 707,520,700,149 | Rp 775,378,622,797 | -Rp 67,857,922,648 |
| KIJA | Rp 704,332,625,573 | Rp 377,001,929,901 | Rp 327,330,695,672 |
| MKPI | Rp 102,970,682,663 | Rp 74,378,545,520 | Rp 28,592,137,143 |
| MMLP | Rp 2,307,177,000 | Rp 8,775,493,343 | -Rp 6,468,316,343 |
| MTLA | Rp 187,118,481,000 | Rp 224,864,840,000 | -Rp 37,746,359,000 |
| NRCA | Rp 238,314,027,850 | Rp 365,928,385,391 | -Rp 127,614,357,541 |
| PPRO | Rp 2,765,316,999,570 | Rp 1,198,704,737,562 | Rp 1,566,612,262,008 |
| PTPP | Rp 4,776,036,772,909 | Rp 2,927,370,223,940 | Rp 1,848,666,548,969 |
| PWON | Rp 185,527,013,000 | Rp 267,679,776,000 | -Rp 82,152,763,000 |
| RBMS | Rp 3,982,398,622 | Rp 5,435,117,423 | -Rp 1,452,718,801 |
| RDTX | Rp 48,661,106,534 | Rp 53,823,461,832 | -Rp 5,162,355,298 |
| RODA | Rp 122,179,352,242 | Rp 264,357,168,978 | -Rp 142,177,816,736 |
| SCBD | Rp 25,884,683,000 | Rp 337,932,008,000 | -Rp 312,047,325,000 |
| SMRA | Rp 578,602,752,000 | Rp 145,921,281,000 | Rp 432,681,471,000 |
| TOTL | Rp 357,000,703,000 | Rp 350,848,348,000 | Rp 6,152,355,000 |
| WIKA | Rp 2,730,285,039,000 | Rp 2,781,980,156,000 | -Rp 51,695,117,000 |
| WSKT | Rp 2,238,507,135,808 | Rp 2,384,370,008,817 | -Rp 145,862,873,009 |

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| KODE | (∆REV - ∆REC)/At-1 | PPE | PPE / At-1 | NDA | DACC |
| ACST | 0.2379101 | Rp 370,306,000,000 | 0.191918 | 0.315220865 | -0.198190 |
| APLN | -0.0005062 | Rp 4,048,794,446,000 | 0.164859 | 0.266070889 | -0.206482 |
| BAPA | 0.0424717 | Rp 88,974,946 | 0.000506 | 0.241948648 | -0.239274 |
| BEST | 0.0018400 | Rp 172,432,586,749 | 0.037232 | 0.257049204 | -0.247390 |
| BIPP | 0.0001379 | Rp 164,179,469,838 | 0.123966 | 0.242046915 | -0.239719 |
| BKDP | -0.0080105 | Rp 6,990,841,854 | 0.008836 | 0.239531653 | -0.275552 |
| CTRA | -0.0319293 | Rp 3,033,847,000,000 | 0.115537 | 0.259018412 | -0.215998 |
| DGIK | -0.1490327 | Rp 129,732,765,644 | 0.061941 | 0.203044603 | -0.398091 |
| DILD | 0.0138819 | Rp 243,529,148,295 | 0.023670 | 0.26831505 | -0.149386 |
| EMDE | -0.0312904 | Rp 28,901,931,808 | 0.024165 | 0.235484219 | -0.100143 |
| GPRA | 0.0086668 | Rp 41,472,617,337 | 0.026346 | 0.250014716 | -0.238820 |
| GWSA | 0.0082630 | Rp 202,485,570,411 | 0.029754 | 0.262706196 | -0.215959 |
| JKON | 0.0165073 | Rp 702,440,920,303 | 0.184354 | 0.254011732 | -0.280978 |
| KIJA | -0.0550511 | Rp 2,307,112,077,449 | 0.236853 | 0.238425038 | -0.250451 |
| MKPI | 0.0773724 | Rp 2,689,384,414,885 | 0.471047 | 0.264879039 | -0.199778 |
| MMLP | 0.0057099 | Rp 13,342,149,000 | 0.004164 | 0.256271786 | -0.156764 |
| MTLA | 0.0253818 | Rp 387,873,153,000 | 0.107125 | 0.259303676 | -0.256736 |
| NRCA | -0.4995564 | Rp 94,895,999,048 | 0.047565 | 0.096274697 | -0.118687 |
| PPRO | -0.1732903 | Rp 1,997,712,794,088 | 0.375584 | 0.191557248 | -0.088082 |
| PTPP | 0.0205045 | Rp 4,177,882,676,836 | 0.218064 | 0.268190525 | -0.259599 |
| PWON | 0.0158804 | Rp 1,699,652,156,000 | 0.090512 | 0.271617963 | -0.247358 |
| RBMS | 0.0126919 | Rp 1,593,879,887 | 0.008333 | 0.233307502 | -0.287878 |
| RDTX | -0.0054585 | Rp 1,363,785,963,252 | 0.728456 | 0.219633143 | -0.212040 |
| RODA | -0.1236192 | Rp 11,146,445,301 | 0.003449 | 0.216932914 | -0.155987 |
| SCBD | 0.0612257 | Rp 444,662,193,000 | 0.079883 | 0.275110736 | -0.292657 |
| SMRA | -0.0350935 | Rp 451,343,312,000 | 0.024061 | 0.258675061 | -0.230209 |
| TOTL | 0.0374878 | Rp 186,495,179,000 | 0.065525 | 0.262502478 | -0.258096 |
| WIKA | 0.1071514 | Rp 3,465,843,202,000 | 0.176807 | 0.296441332 | -0.180805 |
| WSKT | 0.3227225 | Rp 3,275,335,187,968 | 0.108064 | 0.368745271 | -0.052818 |

**LAMPIRAN 4**

**DATA *EARNINGS MANAGEMENT* TAHUN 2017**

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| KODE | NI | CFO | TA |
| ACST | Rp 153,791,000,000 | -Rp 1,128,265,000,000 | Rp 1,282,056,000,000 |
| APLN | Rp 1,882,581,400,000 | -Rp 738,623,663,000 | Rp 2,621,205,063,000 |
| BAPA | Rp 13,212,381,915 | Rp 12,883,806,609 | Rp 328,575,306 |
| BEST | Rp 483,387,486,933 | Rp 702,187,271,150 | -Rp 218,799,784,217 |
| BIPP | -Rp 31,033,697,167 | Rp 6,003,706,227 | -Rp 37,037,403,394 |
| BKDP | -Rp 43,170,166,331 | Rp 34,028,240,719 | -Rp 77,198,407,050 |
| CTRA | Rp 1,018,529,000,000 | Rp 472,142,000,000 | Rp 546,387,000,000 |
| DGIK | Rp 15,467,633,459 | -Rp 59,024,930,919 | Rp 74,492,564,378 |
| DILD | Rp 271,536,513,369 | -Rp 535,638,578,919 | Rp 807,175,092,288 |
| EMDE | Rp 106,211,882,512 | -Rp 190,702,680,530 | Rp 296,914,563,042 |
| GPRA | Rp 37,316,086,438 | Rp 9,839,392,831 | Rp 27,476,693,607 |
| GWSA | Rp 188,500,432,096 | -Rp 146,717,219,807 | Rp 335,217,651,903 |
| JKON | Rp 309,948,018,000 | -Rp 170,875,127,000 | Rp 480,823,145,000 |
| KIJA | Rp 149,840,578,536 | Rp 629,665,039,483 | -Rp 479,824,460,947 |
| MKPI | Rp 1,193,639,823,893 | Rp 494,278,964,207 | Rp 699,360,859,686 |
| MMLP | Rp 293,064,581,000 | -Rp 15,754,298,000 | Rp 308,818,879,000 |
| MTLA | Rp 551,010,785,000 | Rp 212,558,818,000 | Rp 338,451,967,000 |
| NRCA | Rp 153,443,549,305 | Rp 224,101,899,245 | -Rp 70,658,349,940 |
| PPRO | Rp 459,642,836,413 | Rp 67,549,078,307 | Rp 392,093,758,106 |
| PTPP | Rp 1,723,852,894,286 | Rp 1,462,721,816,743 | Rp 261,131,077,543 |
| PWON | Rp 2,024,627,040,000 | Rp 2,258,239,457,000 | -Rp 233,612,417,000 |
| RBMS | Rp 14,519,780,720 | Rp 15,328,618,391 | -Rp 808,837,671 |
| RDTX | Rp 246,909,721,574 | Rp 254,500,875,679 | -Rp 7,591,154,105 |
| RODA | Rp 40,697,612,329 | -Rp 74,589,495,391 | Rp 115,287,107,720 |
| SCBD | Rp 226,327,773,000 | Rp 389,632,487,000 | -Rp 163,304,714,000 |
| SMRA | Rp 532,437,613,000 | -Rp 370,350,666,000 | Rp 902,788,279,000 |
| TOTL | Rp 231,269,085,000 | Rp 226,695,187,000 | Rp 4,573,898,000 |
| WIKA | Rp 1,356,115,489,000 | Rp 1,885,252,166,000 | -Rp 529,136,677,000 |
| WSKT | Rp 4,201,572,490,754 | -Rp 18,088,718,313,399 | Rp 22,290,290,804,153 |

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| KODE | At-1 | TA / At-1 | 1 / At-1 |
| ACST | Rp 2,503,171,000,000 | 0.512173 | 0.00000000000039949 |
| APLN | Rp 25,711,953,382,000 | 0.101945 | 0.00000000000003889 |
| BAPA | Rp 179,260,878,116 | 0.001833 | 0.00000000000557846 |
| BEST | Rp 5,205,373,116,830 | -0.042033 | 0.00000000000019211 |
| BIPP | Rp 1,648,021,678,720 | -0.022474 | 0.00000000000060679 |
| BKDP | Rp 785,095,652,150 | -0.098330 | 0.00000000000127373 |
| CTRA | Rp 29,072,250,000,000 | 0.018794 | 0.00000000000003440 |
| DGIK | Rp 1,555,022,620,037 | 0.047904 | 0.00000000000064308 |
| DILD | Rp 11,840,059,936,442 | 0.068173 | 0.00000000000008446 |
| EMDE | Rp 1,363,641,661,657 | 0.217737 | 0.00000000000073333 |
| GPRA | Rp 1,569,319,030,878 | 0.017509 | 0.00000000000063722 |
| GWSA | Rp 6,963,273,062,204 | 0.048141 | 0.00000000000014361 |
| JKON | Rp 4,007,387,279,838 | 0.119984 | 0.00000000000024954 |
| KIJA | Rp 10,733,598,205,115 | -0.044703 | 0.00000000000009317 |
| MKPI | Rp 6,612,200,867,199 | 0.105768 | 0.00000000000015124 |
| MMLP | Rp 3,965,769,441,000 | 0.077871 | 0.00000000000025216 |
| MTLA | Rp 3,932,529,273,000 | 0.086065 | 0.00000000000025429 |
| NRCA | Rp 2,134,213,795,106 | -0.033107 | 0.00000000000046856 |
| PPRO | Rp 8,826,283,788,338 | 0.044423 | 0.00000000000011330 |
| PTPP | Rp 31,215,671,256,566 | 0.008365 | 0.00000000000003204 |
| PWON | Rp 20,674,141,654,000 | -0.011300 | 0.00000000000004837 |
| RBMS | Rp 167,489,721,098 | -0.004829 | 0.00000000000597052 |
| RDTX | Rp 2,101,753,788,854 | -0.003612 | 0.00000000000047579 |
| RODA | Rp 3,428,743,677,749 | 0.033624 | 0.00000000000029165 |
| SCBD | Rp 5,714,281,871,000 | -0.028578 | 0.00000000000017500 |
| SMRA | Rp 20,810,319,657,000 | 0.043382 | 0.00000000000004805 |
| TOTL | Rp 2,950,559,912,000 | 0.001550 | 0.00000000000033892 |
| WIKA | Rp 31,355,204,690,000 | -0.016876 | 0.00000000000003189 |
| WSKT | Rp 61,433,012,174,447 | 0.362839 | 0.00000000000001628 |

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| KODE | REV 2017 | REV 2016 | Δ REV |
| ACST | Rp 3,026,989,000,000 | Rp 1,794,002,000,000 | Rp 1,232,987,000,000 |
| APLN | Rp 7,043,036,602,000 | Rp 6,006,952,123,000 | Rp 1,036,084,479,000 |
| BAPA | Rp 46,437,737,073 | Rp 34,022,502,954 | Rp 12,415,234,119 |
| BEST | Rp 1,006,096,715,440 | Rp 824,408,087,980 | Rp 181,688,627,460 |
| BIPP | Rp 108,781,215,028 | Rp 113,883,200,419 | -Rp 5,101,985,391 |
| BKDP | Rp 43,188,508,734 | Rp 52,413,771,234 | -Rp 9,225,262,500 |
| CTRA | Rp 6,442,797,000,000 | Rp 6,739,315,000,000 | -Rp 296,518,000,000 |
| DGIK | Rp 1,206,234,001,209 | Rp 1,108,563,728,519 | Rp 97,670,272,690 |
| DILD | Rp 2,202,820,510,610 | Rp 2,276,459,607,316 | -Rp 73,639,096,706 |
| EMDE | Rp 396,684,909,930 | Rp 330,444,925,707 | Rp 66,239,984,223 |
| GPRA | Rp 366,751,537,542 | Rp 429,022,624,427 | -Rp 62,271,086,885 |
| GWSA | Rp 84,985,760,705 | Rp 141,439,630,076 | -Rp 56,453,869,371 |
| JKON | Rp 4,495,503,187,000 | Rp 4,650,940,587,932 | -Rp 155,437,400,932 |
| KIJA | Rp 2,994,759,224,061 | Rp 2,931,015,007,454 | Rp 63,744,216,607 |
| MKPI | Rp 2,541,602,115,027 | Rp 2,564,831,067,149 | -Rp 23,228,952,122 |
| MMLP | Rp 208,794,196,000 | Rp 175,319,744,000 | Rp 33,474,452,000 |
| MTLA | Rp 1,263,595,248,000 | Rp 1,143,372,190,000 | Rp 120,223,058,000 |
| NRCA | Rp 2,163,684,653,862 | Rp 2,476,348,809,009 | -Rp 312,664,155,147 |
| PPRO | Rp 2,708,881,065,095 | Rp 2,150,061,072,104 | Rp 558,819,992,991 |
| PTPP | Rp 21,502,259,604,154 | Rp 16,458,884,219,698 | Rp 5,043,375,384,456 |
| PWON | Rp 5,717,537,579,000 | Rp 4,841,104,813,000 | Rp 876,432,766,000 |
| RBMS | Rp 73,176,900,000 | Rp 17,945,077,363 | Rp 55,231,822,637 |
| RDTX | Rp 395,780,873,819 | Rp 406,872,943,034 | -Rp 11,092,069,215 |
| RODA | Rp 299,974,293,110 | Rp 514,177,471,849 | -Rp 214,203,178,739 |
| SCBD | Rp 1,038,294,528,000 | Rp 1,042,958,048,000 | -Rp 4,663,520,000 |
| SMRA | Rp 5,640,751,809,000 | Rp 5,397,948,907,000 | Rp 242,802,902,000 |
| TOTL | Rp 2,936,372,440,000 | Rp 2,379,016,258,000 | Rp 557,356,182,000 |
| WIKA | Rp 26,176,403,026,000 | Rp 15,668,832,513,000 | Rp 10,507,570,513,000 |
| WSKT | Rp 45,212,897,632,604 | Rp 23,788,322,626,347 | Rp 21,424,575,006,257 |

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| KODE | REC 2017 | REC 2016 | ∆ REC |
| ACST | Rp 309,618,000,000 | Rp 164,669,000,000 | Rp 144,949,000,000 |
| APLN | Rp 1,315,395,092,000 | Rp 988,678,996,000 | Rp 326,716,096,000 |
| BAPA | Rp 33,195,708,880 | Rp 32,592,150,537.0 | Rp 603,558,343.0 |
| BEST | Rp 349,129,184,263 | Rp 234,223,686,141 | Rp 114,905,498,122 |
| BIPP | Rp 6,266,385,147 | Rp 6,482,345,802 | -Rp 215,960,655 |
| BKDP | Rp 2,482,106,250 | Rp 1,516,553,662 | Rp 965,552,588 |
| CTRA | Rp 957,748,000,000 | Rp 937,575,000,000 | Rp 20,173,000,000 |
| DGIK | Rp 231,272,429,637 | Rp 219,394,791,501 | Rp 11,877,638,136 |
| DILD | Rp 201,514,137,190 | Rp 243,188,448,010 | -Rp 41,674,310,820 |
| EMDE | Rp 165,957,342,084 | Rp 150,518,526,313 | Rp 15,438,815,771 |
| GPRA | Rp 164,987,104,171 | Rp 181,733,668,442 | -Rp 16,746,564,271 |
| GWSA | Rp 12,914,015,914 | Rp 24,829,518,544 | -Rp 11,915,502,630 |
| JKON | Rp 803,995,777,000 | Rp 707,520,700,149 | Rp 96,475,076,851 |
| KIJA | Rp 373,830,607,590 | Rp 704,332,625,573 | -Rp 330,502,017,983 |
| MKPI | Rp 106,960,495,562 | Rp 102,970,682,663 | Rp 3,989,812,899 |
| MMLP | Rp 8,510,903,000 | Rp 2,307,177,000 | Rp 6,203,726,000 |
| MTLA | Rp 310,364,953,000 | Rp 187,118,481,000 | Rp 123,246,472,000 |
| NRCA | Rp 274,330,150,173 | Rp 238,314,027,850 | Rp 36,016,122,323 |
| PPRO | Rp 4,231,062,515,090 | Rp 2,765,316,999,570 | Rp 1,465,745,515,520 |
| PTPP | Rp 6,509,980,535,317 | Rp 4,776,036,772,909 | Rp 1,733,943,762,408 |
| PWON | Rp 448,497,029,000 | Rp 185,527,013,000 | Rp 262,970,016,000 |
| RBMS | Rp 34,074,792,102 | Rp 3,982,398,622 | Rp 30,092,393,480 |
| RDTX | Rp 9,814,323,378 | Rp 48,661,106,534 | -Rp 38,846,783,156 |
| RODA | Rp 26,928,731,390 | Rp 122,179,352,242 | -Rp 95,250,620,852 |
| SCBD | Rp 26,131,818,000 | Rp 25,884,683,000 | Rp 247,135,000 |
| SMRA | Rp 685,169,106,000 | Rp 578,602,752,000 | Rp 106,566,354,000 |
| TOTL | Rp 469,409,346,000 | Rp 357,000,703,000 | Rp 112,408,643,000 |
| WIKA | Rp 4,934,810,738,000 | Rp 2,730,285,039,000 | Rp 2,204,525,699,000 |
| WSKT | Rp 1,871,068,344,684 | Rp 2,238,507,135,808 | -Rp 367,438,791,124 |

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| KODE | (∆REV - ∆REC)/At-1 | PPE | PPE / At-1 | NDA | DACC |
| ACST | 0.4346639 | Rp 486,798,000,000 | 0.194473 | 0.377430136 | 0.134743 |
| APLN | 0.0275891 | Rp 4,019,617,009,000 | 0.156333 | 0.275380532 | -0.173436 |
| BAPA | 0.0658910 | Rp 43,196,422 | 0.000241 | 0.249276921 | -0.247444 |
| BEST | 0.0128297 | Rp 162,614,587,392 | 0.031240 | 0.261670062 | -0.303704 |
| BIPP | -0.0029648 | Rp 157,061,893,991 | 0.095303 | 0.244161312 | -0.266635 |
| BKDP | -0.0129803 | Rp 12,072,121,971 | 0.015377 | 0.237690667 | -0.336021 |
| CTRA | -0.0108932 | Rp 3,137,453,000,000 | 0.107919 | 0.266633941 | -0.247840 |
| DGIK | 0.0551713 | Rp 190,089,084,619 | 0.122242 | 0.260319086 | -0.212415 |
| DILD | -0.0026997 | Rp 228,689,596,062 | 0.019315 | 0.264671418 | -0.196498 |
| EMDE | 0.0372540 | Rp 32,494,541,874 | 0.023829 | 0.257562512 | -0.039826 |
| GPRA | -0.0290091 | Rp 65,183,156,420 | 0.041536 | 0.23789944 | -0.220391 |
| GWSA | -0.0063962 | Rp 191,280,335,059 | 0.027470 | 0.258528162 | -0.210387 |
| JKON | -0.0628620 | Rp 732,412,188,000 | 0.182766 | 0.230313696 | -0.110329 |
| KIJA | 0.0367301 | Rp 2,369,819,209,018 | 0.220785 | 0.267907454 | -0.312610 |
| MKPI | -0.0041164 | Rp 3,105,972,746,485 | 0.469734 | 0.241376134 | -0.135608 |
| MMLP | 0.0068765 | Rp 12,326,724,000 | 0.003108 | 0.258554818 | -0.180684 |
| MTLA | -0.0007688 | Rp 372,557,658,000 | 0.094737 | 0.252545792 | -0.166481 |
| NRCA | -0.1633765 | Rp 96,908,240,791 | 0.045407 | 0.19948634 | -0.232594 |
| PPRO | -0.1027528 | Rp 1,940,116,421,607 | 0.219811 | 0.223674784 | -0.179251 |
| PTPP | 0.1060183 | Rp 5,789,644,335,276 | 0.185472 | 0.299870266 | -0.291505 |
| PWON | 0.0296729 | Rp 1,681,938,098,000 | 0.081355 | 0.277035384 | -0.288335 |
| RBMS | 0.1500954 | Rp 1,256,071,966 | 0.007499 | 0.274072024 | -0.278901 |
| RDTX | 0.0132055 | Rp 15,742,246,563 | 0.007490 | 0.254696899 | -0.258309 |
| RODA | -0.0346928 | Rp 10,981,238,972 | 0.003203 | 0.24458602 | -0.210962 |
| SCBD | -0.0008594 | Rp 449,101,183,000 | 0.078593 | 0.256458204 | -0.285037 |
| SMRA | 0.0065466 | Rp 421,578,607,000 | 0.020258 | 0.272442516 | -0.229061 |
| TOTL | 0.1508011 | Rp 230,614,810,000 | 0.078160 | 0.296883454 | -0.295333 |
| WIKA | 0.2648060 | Rp 3,932,108,696,000 | 0.125405 | 0.350699745 | -0.367575 |
| WSKT | 0.3547281 | Rp 4,742,288,130,361 | 0.077194 | 0.38596928 | -0.023130 |

**LAMPIRAN 5**

**DATA *GOOD CORPORATE GOVERNANCE***

|  |  |  |
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| KODE | INST | MGR |
| 2015 | 2016 | 2017 | 2015 | 2016 | 2017 |
| ACST | 68.20% | 68.20% | 68.20% | 0.80% | 0.80% | 0.80% |
| APLN | 77.13% | 77.02% | 75.99% | 3.08% | 3.07% | 3.25% |
| BAPA | 76.89% | 76.89% | 52.07% | 0.13% | 0.13% | 0.13% |
| BEST | 58.13% | 58.13% | 58.13% | 0.07% | 0.07% | 0.07% |
| BIPP | 76.99% | 76.99% | 71.49% | 0.00% | 0.00% | 2.23% |
| BKDP | 35.54% | 38.06% | 38.06% | 15.72% | 16.84% | 16.45% |
| CTRA | 43.92% | 46.44% | 46.93% | 0.01% | 0.01% | 0.09% |
| DGIK | 63.99% | 63.49% | 67.02% | 0.09% | 0.29% | 0.32% |
| DILD | 42.14% | 42.14% | 61.32% | 0.00% | 0.00% | 0.00% |
| EMDE | 74.22% | 72.82% | 78.89% | 7.85% | 7.85% | 7.85% |
| GPRA | 72.24% | 85.25% | 76.19% | 0.02% | 0.05% | 0.05% |
| GWSA | 79.49% | 79.49% | 79.49% | 0.04% | 0.04% | 0.04% |
| JKON | 66.16% | 67.74% | 60.89% | 4.14% | 2.11% | 3.30% |
| KIJA | 25.85% | 80.22% | 58.33% | 0.03% | 0.01% | 3.11% |
| MKPI | 88.69% | 85.93% | 85.05% | 2.51% | 2.47% | 4.95% |
| MMLP | 75.10% | 95.11% | 94.66% | 0.70% | 0.70% | 1.03% |
| MTLA | 88.88% | 84.27% | 81.63% | 0.51% | 0.40% | 1.34% |
| NRCA | 69.91% | 69.91% | 69.91% | 6.76% | 6.76% | 6.82% |
| PPRO | 80.76% | 86.14% | 89.94% | 0.04% | 0.05% | 0.04% |
| PTPP | 46.76% | 44.93% | 42.31% | 0.00% | 0.00% | 0.01% |
| PWON | 52.18% | 56.13% | 69.74% | 0.02% | 0.02% | 0.02% |
| RBMS | 20.27% | 21.10% | 21.39% | 50.53% | 50.53% | 51.18% |
| RDTX | 82.68% | 75.00% | 75.00% | 1.03% | 2.66% | 2.50% |
| RODA | 98.46% | 98.10% | 5.38% | 0.00% | 0.00% | 64.59% |
| SCBD | 82.41% | 82.41% | 91.28% | 0.00% | 0.00% | 0.00% |
| SMRA | 97.38% | 97.36% | 93.30% | 0.28% | 0.14% | 0.61% |
| TOTL | 82.24% | 81.89% | 82.23% | 1.83% | 1.83% | 1.83% |
| WIKA | 15.29% | 29.98% | 25.40% | 0.08% | 0.01% | 0.06% |
| WSKT | 13.63% | 13.90% | 29.27% | 0.47% | 0.33% | 0.36% |

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| KODE | KOMIN | KOMAU |
| 2015 | 2016 | 2017 | 2015 | 2016 | 2017 |
| ACST | 25.00% | 33.33% | 33.33% | 3 | 3 | 3 |
| APLN | 33.33% | 50.00% | 50.00% | 3 | 3 | 3 |
| BAPA | 33.33% | 33.33% | 33.33% | 3 | 3 | 2 |
| BEST | 40.00% | 40.00% | 40.00% | 3 | 3 | 3 |
| BIPP | 33.33% | 33.33% | 33.33% | 3 | 3 | 3 |
| BKDP | 33.33% | 50.00% | 50.00% | 3 | 3 | 3 |
| CTRA | 33.33% | 33.33% | 37.50% | 3 | 3 | 3 |
| DGIK | 50.00% | 40.00% | 40.00% | 3 | 3 | 5 |
| DILD | 33.33% | 33.33% | 33.33% | 3 | 3 | 3 |
| EMDE | 50.00% | 40.00% | 40.00% | 3 | 2 | 2 |
| GPRA | 33.33% | 33.33% | 33.33% | 3 | 3 | 2 |
| GWSA | 33.33% | 33.33% | 33.33% | 3 | 3 | 3 |
| JKON | 40.00% | 40.00% | 40.00% | 3 | 3 | 3 |
| KIJA | 33.33% | 40.00% | 40.00% | 3 | 3 | 3 |
| MKPI | 31.82% | 27.78% | 27.78% | 4 | 4 | 4 |
| MMLP | 40.00% | 50.00% | 50.00% | 3 | 3 | 3 |
| MTLA | 40.00% | 33.33% | 40.00% | 3 | 3 | 3 |
| NRCA | 50.00% | 50.00% | 50.00% | 3 | 3 | 3 |
| PPRO | 50.00% | 50.00% | 50.00% | 3 | 3 | 3 |
| PTPP | 33.33% | 33.33% | 40.00% | 3 | 3 | 3 |
| PWON | 66.67% | 33.33% | 33.33% | 3 | 3 | 3 |
| RBMS | 33.33% | 50.00% | 50.00% | 3 | 3 | 3 |
| RDTX | 33.33% | 33.33% | 33.33% | 2 | 2 | 2 |
| RODA | 25.00% | 25.00% | 33.33% | 3 | 3 | 3 |
| SCBD | 40.00% | 40.00% | 25.00% | 3 | 3 | 3 |
| SMRA | 50.00% | 50.00% | 50.00% | 3 | 3 | 3 |
| TOTL | 33.33% | 33.33% | 33.33% | 3 | 3 | 3 |
| WIKA | 42.86% | 33.33% | 33.33% | 5 | 4 | 4 |
| WSKT | 66.67% | 33.33% | 33.33% | 4 | 4 | 4 |

**LAMPIRAN 6**

**DATA NILAI PERUSAHAAN**

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| KODE | Closing Price |
| 2015 | 2016 | 2017 |
| ACST | Rp 3,020 | Rp 2,820 | Rp 2,460 |
| APLN | Rp 334 | Rp 210 | Rp 210 |
| BAPA | Rp 50 | Rp 50 | Rp 88 |
| BEST | Rp 294 | Rp 254 | Rp 250 |
| BIPP | Rp 88 | Rp 90 | Rp 73 |
| BKDP | Rp 90 | Rp 70 | Rp 75 |
| CTRA | Rp 1,460 | Rp 1,335 | Rp 1,185 |
| DGIK | Rp 85 | Rp 55 | Rp 58 |
| DILD | Rp 489 | Rp 500 | Rp 350 |
| EMDE | Rp 144 | Rp 140 | Rp 260 |
| GPRA | Rp 199 | Rp 171 | Rp 103 |
| GWSA | Rp 123 | Rp 129 | Rp 150 |
| JKON | Rp 840 | Rp 620 | Rp 540 |
| KIJA | Rp 247 | Rp 292 | Rp 286 |
| MKPI | Rp 16,875 | Rp 25,750 | Rp 36,500 |
| MMLP | Rp 820 | Rp 685 | Rp 570 |
| MTLA | Rp 215 | Rp 354 | Rp 398 |
| NRCA | Rp 625 | Rp 330 | Rp 380 |
| PPRO | Rp 45 | Rp 340 | Rp 189 |
| PTPP | Rp 3,875 | Rp 3,810 | Rp 2,640 |
| PWON | Rp 496 | Rp 565 | Rp 685 |
| RBMS | Rp 63 | Rp 85 | Rp 238 |
| RDTX | Rp 6,000 | Rp 10,000 | Rp 6,000 |
| RODA | Rp 595 | Rp 390 | Rp 170 |
| SCBD | Rp 1,695 | Rp 1,650 | Rp 2,700 |
| SMRA | Rp 1,650 | Rp 1,325 | Rp 945 |
| TOTL | Rp 615 | Rp 765 | Rp 660 |
| WIKA | Rp 2,445 | Rp 2,360 | Rp 1,550 |
| WSKT | Rp 1,670 | Rp 2,550 | Rp 2,210 |

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| KODE | Jumlah lembar saham |
| 2015 | 2016 | 2017 |
| ACST | 500,000,000 | 700,000,000 | 700,000,000 |
| APLN | 19,364,561,700 | 19,364,561,700 | 19,364,561,700 |
| BAPA | 661,784,520 | 661,784,520 | 661,784,520 |
| BEST | 9,647,311,150 | 9,647,311,150 | 9,647,311,150 |
| BIPP | 4,669,648,436 | 4,669,648,582 | 5,028,669,338 |
| BKDP | 6,830,992,252 | 6,830,992,252 | 6,830,992,252 |
| CTRA | 15,330,659,837 | 15,425,291,220 | 18,560,303,397 |
| DGIK | 10,202,925,000 | 10,202,925,000 | 10,202,925,000 |
| DILD | 10,365,854,185 | 10,365,854,185 | 10,365,854,185 |
| EMDE | 3,350,000,000 | 3,350,000,000 | 3,350,000,000 |
| GPRA | 4,276,655,336 | 4,276,655,336 | 4,276,655,336 |
| GWSA | 7,800,760,000 | 7,800,760,000 | 7,800,760,000 |
| JKON | 16,308,519,860 | 16,308,519,860 | 16,308,519,860 |
| KIJA | 20,662,178,685 | 20,662,178,685 | 20,824,888,369 |
| MKPI | 948,194,000 | 948,194,000 | 948,194,000 |
| MMLP | 5,714,285,000 | 5,714,285,000 | 6,889,134,608 |
| MTLA | 7,655,126,330 | 7,655,126,330 | 7,655,126,330 |
| NRCA | 2,449,743,546 | 2,441,914,844 | 2,441,914,844 |
| PPRO | 14,044,406,000 | 14,044,406,000 | 61,675,671,883 |
| PTPP | 4,842,436,501 | 6,199,897,354 | 6,199,897,354 |
| PWON | 48,159,602,400 | 48,159,602,400 | 48,159,602,400 |
| RBMS | 326,722,500 | 326,722,500 | 326,722,500 |
| RDTX | 268,800,000 | 268,800,000 | 268,800,000 |
| RODA | 13,592,128,209 | 13,592,128,209 | 13,592,128,209 |
| SCBD | 3,322,092,000 | 3,322,092,000 | 3,322,092,000 |
| SMRA | 14,426,781,680 | 14,426,781,680 | 14,426,781,680 |
| TOTL | 3,410,000,000 | 3,410,000,000 | 3,410,000,000 |
| WIKA | 6,149,225,000 | 6,149,225,000 | 8,969,951,372 |
| WSKT | 13,572,493,310 | 13,573,709,540 | 13,573,902,600 |

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| KODE | MVE |
| 2015 | 2016 | 2017 |
| ACST | Rp 1,510,000,000,000 | Rp 1,974,000,000,000 | Rp 1,722,000,000,000 |
| APLN | Rp 6,467,763,607,800 | Rp 4,066,557,957,000 | Rp 4,066,557,957,000 |
| BAPA | Rp 33,089,226,000 | Rp 33,089,226,000 | Rp 58,237,037,760 |
| BEST | Rp 2,836,309,478,100 | Rp 2,450,417,032,100 | Rp 2,411,827,787,500 |
| BIPP | Rp 410,929,062,368 | Rp 420,268,372,380 | Rp 367,092,861,674 |
| BKDP | Rp 614,789,302,680 | Rp 478,169,457,640 | Rp 512,324,418,900 |
| CTRA | Rp 22,382,763,362,020 | Rp 20,592,763,778,700 | Rp 21,993,959,525,445 |
| DGIK | Rp 867,248,625,000 | Rp 561,160,875,000 | Rp 591,769,650,000 |
| DILD | Rp 5,068,902,696,465 | Rp 5,182,927,092,500 | Rp 3,628,048,964,750 |
| EMDE | Rp 482,400,000,000 | Rp 469,000,000,000 | Rp 871,000,000,000 |
| GPRA | Rp 851,054,411,864 | Rp 731,308,062,456 | Rp 440,495,499,608 |
| GWSA | Rp 959,493,480,000 | Rp 1,006,298,040,000 | Rp 1,170,114,000,000 |
| JKON | Rp 13,699,156,682,400 | Rp 10,111,282,313,200 | Rp 8,806,600,724,400 |
| KIJA | Rp 5,103,558,135,195 | Rp 6,033,356,176,020 | Rp 5,955,918,073,534 |
| MKPI | Rp 16,000,773,750,000 | Rp 24,415,995,500,000 | Rp 34,609,081,000,000 |
| MMLP | Rp 4,685,713,700,000 | Rp 3,914,285,225,000 | Rp 3,926,806,726,560 |
| MTLA | Rp 1,645,852,160,950 | Rp 2,709,914,720,820 | Rp 3,046,740,279,340 |
| NRCA | Rp 1,531,089,716,250 | Rp 805,831,898,520 | Rp 927,927,640,720 |
| PPRO | Rp 631,998,270,000 | Rp 4,775,098,040,000 | Rp 11,656,701,985,887 |
| PTPP | Rp 18,764,441,441,375 | Rp 23,621,608,918,740 | Rp 16,367,729,014,560 |
| PWON | Rp 23,887,162,790,400 | Rp 27,210,175,356,000 | Rp 32,989,327,644,000 |
| RBMS | Rp 20,583,517,500 | Rp 27,771,412,500 | Rp 77,759,955,000 |
| RDTX | Rp 1,612,800,000,000 | Rp 2,688,000,000,000 | Rp 1,612,800,000,000 |
| RODA | Rp 8,087,316,284,355 | Rp 5,300,930,001,510 | Rp 2,310,661,795,530 |
| SCBD | Rp 5,630,945,940,000 | Rp 5,481,451,800,000 | Rp 8,969,648,400,000 |
| SMRA | Rp 23,804,189,772,000 | Rp 19,115,485,726,000 | Rp 13,633,308,687,600 |
| TOTL | Rp 2,097,150,000,000 | Rp 2,608,650,000,000 | Rp 2,250,600,000,000 |
| WIKA | Rp 15,034,855,125,000 | Rp 14,512,171,000,000 | Rp 13,903,424,626,600 |
| WSKT | Rp 22,666,063,827,700 | Rp 34,612,959,327,000 | Rp 29,998,324,746,000 |

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| KODE | Total Aset |
| 2015 | 2016 | 2017 |
| ACST | Rp 1,929,498,000,000 | Rp 2,503,171,000,000 | Rp 5,306,479,000,000 |
| APLN | Rp 24,559,174,988,000 | Rp 25,711,953,382,000 | Rp 28,790,116,014,000 |
| BAPA | Rp 175,743,601,667 | Rp 179,260,878,116 | Rp 179,035,974,052 |
| BEST | Rp 4,631,315,439,422 | Rp 5,205,373,116,830 | Rp 5,719,000,999,540 |
| BIPP | Rp 1,324,396,226,004 | Rp 1,648,021,678,720 | Rp 1,748,640,897,106 |
| BKDP | Rp 791,161,825,436 | Rp 785,095,652,150 | Rp 783,494,758,697 |
| CTRA | Rp 26,258,718,000,000 | Rp 29,072,250,000,000 | Rp 31,706,163,000,000 |
| DGIK | Rp 2,094,465,627,081 | Rp 1,555,022,620,037 | Rp 1,820,798,804,324 |
| DILD | Rp 10,288,572,076,882 | Rp 11,840,059,936,442 | Rp 13,097,184,984,411 |
| EMDE | Rp 1,196,040,969,781 | Rp 1,363,641,661,657 | Rp 1,868,623,723,806 |
| GPRA | Rp 1,574,174,572,164 | Rp 1,569,319,030,878 | Rp 1,499,462,028,211 |
| GWSA | Rp 6,805,277,762,308 | Rp 6,963,273,062,204 | Rp 7,200,861,383,403 |
| JKON | Rp 3,810,273,494,244 | Rp 4,007,387,279,838 | Rp 4,202,515,316,000 |
| KIJA | Rp 9,740,694,660,705 | Rp 10,733,598,205,115 | Rp 11,266,320,312,348 |
| MKPI | Rp 5,709,371,372,467 | Rp 6,612,200,867,199 | Rp 6,828,046,514,843 |
| MMLP | Rp 3,204,320,620,000 | Rp 3,965,769,441,000 | Rp 5,363,669,399,000 |
| MTLA | Rp 3,620,742,578,000 | Rp 3,932,529,273,000 | Rp 4,873,830,176,000 |
| NRCA | Rp 1,995,091,384,706 | Rp 2,134,213,795,106 | Rp 2,342,166,843,820 |
| PPRO | Rp 5,318,956,732,653 | Rp 8,826,283,788,338 | Rp 12,559,932,322,129 |
| PTPP | Rp 19,158,984,502,925 | Rp 31,215,671,256,566 | Rp 41,782,780,915,111 |
| PWON | Rp 18,778,122,467,000 | Rp 20,674,141,654,000 | Rp 23,358,717,736,000 |
| RBMS | Rp 191,275,595,985 | Rp 167,489,721,098 | Rp 218,761,202,250 |
| RDTX | Rp 1,872,158,609,529 | Rp 2,101,753,788,854 | Rp 2,280,461,717,989 |
| RODA | Rp 3,232,242,644,731 | Rp 3,428,743,677,749 | Rp 3,548,567,553,465 |
| SCBD | Rp 5,566,425,030,000 | Rp 5,714,281,871,000 | Rp 5,783,263,814,000 |
| SMRA | Rp 18,758,262,022,000 | Rp 20,810,319,657,000 | Rp 21,662,711,991,000 |
| TOTL | Rp 2,846,152,620,000 | Rp 2,950,559,912,000 | Rp 3,243,093,474,000 |
| WIKA | Rp 19,602,406,034,000 | Rp 31,355,204,690,000 | Rp 45,683,774,302,000 |
| WSKT | Rp 30,309,111,177,468 | Rp 61,433,012,174,447 | Rp 97,895,760,838,624 |

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| KODE | D |
| 2015 | 2016 | 2017 |
| ACST | Rp 1,264,639,000,000 | Rp 1,201,946,000,000 | Rp 3,869,352,000,000 |
| APLN | Rp 15,486,506,060,000 | Rp 15,741,190,673,000 | Rp 17,293,138,465,000 |
| BAPA | Rp 74,812,450,750 | Rp 72,040,603,450 | Rp 58,885,428,727 |
| BEST | Rp 1,589,160,166,683 | Rp 1,814,537,354,523 | Rp 1,870,815,438,091 |
| BIPP | Rp 247,411,164,002 | Rp 444,202,117,934 | Rp 534,787,535,126 |
| BKDP | Rp 218,404,283,896 | Rp 239,151,281,393 | Rp 283,731,887,459 |
| CTRA | Rp 13,208,497,000,000 | Rp 14,774,323,000,000 | Rp 16,255,398,000,000 |
| DGIK | Rp 1,010,467,912,312 | Rp 796,318,130,465 | Rp 1,034,401,126,690 |
| DILD | Rp 5,517,743,393,322 | Rp 6,782,581,912,231 | Rp 6,786,634,657,165 |
| EMDE | Rp 536,106,853,364 | Rp 675,649,658,921 | Rp 1,081,693,156,648 |
| GPRA | Rp 626,943,804,650 | Rp 559,139,315,183 | Rp 466,150,356,014 |
| GWSA | Rp 536,331,978,128 | Rp 478,485,384,788 | Rp 524,360,986,056 |
| JKON | Rp 1,866,428,882,202 | Rp 1,806,636,040,445 | Rp 1,799,503,533,000 |
| KIJA | Rp 4,762,940,390,118 | Rp 5,095,107,624,314 | Rp 5,366,080,073,786 |
| MKPI | Rp 2,880,175,893,867 | Rp 2,897,296,559,011 | Rp 2,276,438,836,762 |
| MMLP | Rp 653,293,586,000 | Rp 681,509,496,000 | Rp 693,479,770,000 |
| MTLA | Rp 1,407,525,853,000 | Rp 1,430,126,743,000 | Rp 1,874,477,930,000 |
| NRCA | Rp 908,458,231,529 | Rp 992,553,991,254 | Rp 1,139,310,048,741 |
| PPRO | Rp 2,801,369,878,414 | Rp 5,858,373,083,290 | Rp 7,559,823,781,195 |
| PTPP | Rp 14,011,688,556,539 | Rp 20,437,542,443,428 | Rp 27,539,670,430,514 |
| PWON | Rp 9,323,066,490,000 | Rp 9,654,447,854,000 | Rp 10,567,227,711,000 |
| RBMS | Rp 18,057,945,092 | Rp 5,615,874,579 | Rp 42,614,232,845 |
| RDTX | Rp 282,593,660,798 | Rp 273,290,660,870 | Rp 225,499,951,528 |
| RODA | Rp 724,267,889,718 | Rp 662,456,964,876 | Rp 813,259,529,314 |
| SCBD | Rp 1,787,170,403 | Rp 1,592,379,580 | Rp 1,472,489,392 |
| SMRA | Rp 11,228,512,108,000 | Rp 12,644,764,172,000 | Rp 13,308,969,928,000 |
| TOTL | Rp 1,979,837,997,000 | Rp 2,007,949,620,000 | Rp 2,232,994,466,000 |
| WIKA | Rp 14,164,304,669,000 | Rp 18,617,215,399,000 | Rp 31,051,949,689,000 |
| WSKT | Rp 20,604,904,309,804 | Rp 44,659,793,617,499 | Rp 75,140,936,029,129 |

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| KODE | BVE |
| 2015 | 2016 | 2017 |
| ACST | Rp 664,859,000,000 | Rp 1,301,225,000,000 | Rp 1,437,127,000,000 |
| APLN | Rp 9,072,668,928,000 | Rp 9,970,762,709,000 | Rp 11,496,977,549,000 |
| BAPA | Rp 100,931,150,917 | Rp 107,220,274,666 | Rp 120,150,545,325 |
| BEST | Rp 3,042,155,272,739 | Rp 3,390,835,762,307 | Rp 3,848,185,561,449 |
| BIPP | Rp 1,076,985,062,002 | Rp 1,203,819,560,786 | Rp 1,213,853,361,980 |
| BKDP | Rp 572,757,541,540 | Rp 545,944,370,757 | Rp 499,762,871,238 |
| CTRA | Rp 13,050,221,000,000 | Rp 14,297,927,000,000 | Rp 15,450,765,000,000 |
| DGIK | Rp 1,083,997,714,769 | Rp 758,704,489,572 | Rp 786,397,677,634 |
| DILD | Rp 4,770,828,683,560 | Rp 5,057,478,024,211 | Rp 6,310,550,327,246 |
| EMDE | Rp 659,934,116,417 | Rp 687,992,002,736 | Rp 786,930,567,158 |
| GPRA | Rp 947,230,767,514 | Rp 1,010,179,715,695 | Rp 1,033,311,672,197 |
| GWSA | Rp 6,268,945,784,180 | Rp 6,484,787,677,416 | Rp 6,676,500,397,347 |
| JKON | Rp 1,943,844,612,042 | Rp 2,200,751,239,393 | Rp 2,403,011,783,000 |
| KIJA | Rp 4,977,754,270,587 | Rp 5,638,490,580,801 | Rp 5,900,240,238,562 |
| MKPI | Rp 2,829,195,478,600 | Rp 3,714,904,308,188 | Rp 4,551,607,678,081 |
| MMLP | Rp 2,551,027,034,000 | Rp 3,284,259,945,000 | Rp 4,670,189,629,000 |
| MTLA | Rp 2,213,216,725,000 | Rp 2,502,402,530,000 | Rp 2,999,352,246,000 |
| NRCA | Rp 1,086,633,153,177 | Rp 1,141,659,803,852 | Rp 1,202,856,795,079 |
| PPRO | Rp 2,517,586,854,239 | Rp 2,967,910,705,048 | Rp 5,000,108,540,934 |
| PTPP | Rp 5,147,295,946,386 | Rp 10,778,128,813,138 | Rp 14,243,110,484,597 |
| PWON | Rp 9,455,055,977,000 | Rp 11,019,693,800,000 | Rp 12,791,490,025,000 |
| RBMS | Rp 173,217,650,893 | Rp 161,873,846,519 | Rp 176,146,969,405 |
| RDTX | Rp 1,589,564,948,731 | Rp 1,828,463,127,984 | Rp 2,054,961,766,461 |
| RODA | Rp 2,507,974,755,013 | Rp 2,766,286,712,873 | Rp 2,735,308,024,151 |
| SCBD | Rp 5,564,637,859,597 | Rp 5,712,689,491,420 | Rp 5,781,791,324,608 |
| SMRA | Rp 7,529,749,914,000 | Rp 8,165,555,485,000 | Rp 8,353,742,063,000 |
| TOTL | Rp 866,314,623,000 | Rp 942,610,292,000 | Rp 1,010,099,008,000 |
| WIKA | Rp 5,438,101,365,000 | Rp 12,737,989,291,000 | Rp 14,631,824,613,000 |
| WSKT | Rp 9,704,206,867,664 | Rp 16,773,218,556,948 | Rp 22,754,824,809,495 |

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| KODE | Nilai Perusahaan |
| 2015 | 2016 | 2017 |
| ACST | 1.438011 | 1.268769 | 1.053684 |
| APLN | 0.893934 | 0.770371 | 0.741911 |
| BAPA | 0.613972 | 0.586463 | 0.654184 |
| BEST | 0.955553 | 0.819337 | 0.748845 |
| BIPP | 0.497087 | 0.524550 | 0.515761 |
| BKDP | 1.053127 | 0.913673 | 1.016033 |
| CTRA | 1.355407 | 1.216524 | 1.206370 |
| DGIK | 0.896513 | 0.872964 | 0.893108 |
| DILD | 1.028971 | 1.010595 | 0.795185 |
| EMDE | 0.851565 | 0.839406 | 1.044990 |
| GPRA | 0.938904 | 0.822298 | 0.604647 |
| GWSA | 0.219804 | 0.213231 | 0.235316 |
| JKON | 4.085162 | 2.973987 | 2.523751 |
| KIJA | 1.012915 | 1.036788 | 1.004942 |
| MKPI | 3.307010 | 4.130741 | 5.402060 |
| MMLP | 1.666190 | 1.158866 | 0.861404 |
| MTLA | 0.843302 | 1.052768 | 1.009723 |
| NRCA | 1.222775 | 0.842646 | 0.882618 |
| PPRO | 0.645497 | 1.204751 | 1.529986 |
| PTPP | 1.710745 | 1.411443 | 1.050849 |
| PWON | 1.768560 | 1.783127 | 1.864681 |
| RBMS | 0.202020 | 0.199339 | 0.550254 |
| RDTX | 1.012411 | 1.408962 | 0.806109 |
| RODA | 2.726152 | 1.739234 | 0.880333 |
| SCBD | 1.011912 | 0.959533 | 1.551221 |
| SMRA | 1.867588 | 1.526178 | 1.243717 |
| TOTL | 1.432456 | 1.564652 | 1.382505 |
| WIKA | 1.489570 | 1.056583 | 0.984056 |
| WSKT | 1.427655 | 1.290393 | 1.073992 |

**LAMPIRAN 7**

**HASIL UJI STATISTIK DESKRIPTIF**

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| **Descriptive Statistics** |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| NIL\_PRSHN | 87 | .1993393 | 5.4020604 | 1.235461792 | .8414794359 |
| DACC | 87 | -.4471032 | .1347426 | -.215500880 | .0905697336 |
| INST | 87 | .0537872 | .9845617 | .650579374 | .2303854914 |
| MGR | 87 | 2E-7 | .6459472 | .042113384 | .1161698046 |
| KOMIN | 87 | .2500000 | .6666667 | .387478645 | .0849026396 |
| KOMAU | 87 | 2.0000000 | 5.0000000 | 3.057471264 | .5139071004 |
| Valid N (listwise) | 87 |  |  |  |  |

**LAMPIRAN 8**

**HASIL UJI KESAMAAN KOEFISIEN**

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| --- |
| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -11.995 | 7.381 |  | -1.625 | .110 |
| DACC | -54.083 | 34.606 | -5.821 | -1.563 | .124 |
| INST | 9.568 | 3.147 | 2.620 | 3.041 | .004 |
| MGR | 13.369 | 8.048 | 1.846 | 1.661 | .102 |
| KOMIN | -5.961 | 10.071 | -.601 | -.592 | .556 |
| KOMAU | 2.985 | 1.096 | 1.823 | 2.725 | .009 |
| DUMMY1 | 13.011 | 9.172 | 7.331 | 1.419 | .161 |
| DUMMY2 | 7.092 | 10.983 | 3.996 | .646 | .521 |
| DACC\_DUMMY1 | 57.644 | 40.023 | 8.028 | 1.440 | .155 |
| DACC\_DUMMY2 | 35.547 | 54.240 | 4.647 | .655 | .515 |
| INST\_DUMMY1 | -7.244 | 4.129 | -2.869 | -1.754 | .085 |
| INST\_DUMMY2 | -4.918 | 4.744 | -2.013 | -1.037 | .304 |
| MGR\_DUMMY1 | -15.839 | 13.091 | -1.082 | -1.210 | .231 |
| MGR\_DUMMY2 | 9.704 | 23.353 | .664 | .416 | .679 |
| KOMIN\_DUMMY1 | 1.017 | 11.425 | .237 | .089 | .929 |
| KOMIN\_DUMMY2 | -3.119 | 13.563 | -.691 | -.230 | .819 |
| KOMAU\_DUMMY1 | -3.105 | 1.810 | -5.527 | -1.716 | .092 |
| KOMAU\_DUMMY2 | -.907 | 2.274 | -1.572 | -.399 | .691 |
| DACC\_INST | 35.052 | 14.211 | 3.117 | 2.467 | .017 |
| DACC\_MGR | 51.589 | 34.421 | 1.737 | 1.499 | .139 |
| DACC\_KOMIN | -11.935 | 45.911 | -.595 | -.260 | .796 |
| DACC\_KOMAU | 11.867 | 5.203 | 4.463 | 2.281 | .026 |
| DACC\_INST\_DUMMY1 | -29.832 | 17.737 | -2.858 | -1.682 | .098 |
| DACC\_INST\_DUMMY2 | -17.958 | 22.078 | -1.661 | -.813 | .419 |
| DACC\_MGR\_DUMMY1 | -60.663 | 62.468 | -.818 | -.971 | .336 |
| DACC\_MGR\_DUMMY2 | 34.903 | 85.943 | .675 | .406 | .686 |
| DACC\_KOMIN\_DUMMY1 | -1.538 | 50.593 | -.093 | -.030 | .976 |
| DACC\_KOMIN\_DUMMY2 | -17.843 | 64.843 | -.919 | -.275 | .784 |
| DACC\_KOMAU\_DUMMY1 | -13.935 | 7.176 | -6.443 | -1.942 | .057 |
| DACC\_KOMAU\_DUMMY2 | -5.934 | 11.621 | -2.352 | -.511 | .612 |
| a. Dependent Variable: NIL\_PRSHN |

**LAMPIRAN 9**

**HASIL UJI NORMALITAS**

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| **One-Sample Kolmogorov-Smirnov Test** |
|  | Unstandardized Residual |
| N | 87 |
| Normal Parametersa,b | Mean | 0E-7 |
| Std. Deviation | .77304541 |
| Most Extreme Differences | Absolute | .183 |
| Positive | .183 |
| Negative | -.107 |
| Kolmogorov-Smirnov Z | 1.709 |
| Asymp. Sig. (2-tailed) | .006 |
| a. Test distribution is Normal. |
| b. Calculated from data. |

**LAMPIRAN 10**

**HASIL UJI AUTOKORELASI**

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .395a | .156 | .104 | .7965475839 | 2.300 |
| a. Predictors: (Constant), DACC\_KOMAU, DACC\_MGR, DACC\_INST, DACC\_KOMIN, DACC |
| b. Dependent Variable: NIL\_PRSHN |

**LAMPIRAN 11**

**HASIL UJI MULTIKOLINEARITAS**

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. | Collinearity Statistics |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 1.167 | .224 |  | 5.214 | .000 |  |  |
| DACC | 8.109 | 3.685 | .873 | 2.200 | .031 | .066 | 15.099 |
| DACC\_INST | -3.605 | 1.939 | -.321 | -1.859 | .067 | .350 | 2.854 |
| DACC\_MGR | .987 | 3.589 | .033 | .275 | .784 | .713 | 1.402 |
| DACC\_KOMIN | 3.193 | 4.268 | .159 | .748 | .457 | .230 | 4.351 |
| DACC\_KOMAU | -2.419 | .771 | -.910 | -3.139 | .002 | .124 | 8.060 |
| a. Dependent Variable: NIL\_PRSHN |

**LAMPIRAN 12**

**HASIL UJI HETEROSKEDASTISITAS**

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| **Correlations** |
|  | DACC | DACC\_INST | DACC\_MGR | DACC\_KOMIN | DACC\_KOMAU | Unstandardized Residual |
| Spearman's rho | DACC | Correlation Coefficient | 1.000 | .544\*\* | .253\* | .861\*\* | .914\*\* | -.123 |
| Sig. (2-tailed) | . | .000 | .018 | .000 | .000 | .258 |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| DACC\_INST | Correlation Coefficient | .544\*\* | 1.000 | .146 | .488\*\* | .455\*\* | .043 |
| Sig. (2-tailed) | .000 | . | .177 | .000 | .000 | .691 |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| DACC\_MGR | Correlation Coefficient | .253\* | .146 | 1.000 | .359\*\* | .228\* | -.130 |
| Sig. (2-tailed) | .018 | .177 | . | .001 | .033 | .232 |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| DACC\_KOMIN | Correlation Coefficient | .861\*\* | .488\*\* | .359\*\* | 1.000 | .824\*\* | -.073 |
| Sig. (2-tailed) | .000 | .000 | .001 | . | .000 | .499 |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| DACC\_KOMAU | Correlation Coefficient | .914\*\* | .455\*\* | .228\* | .824\*\* | 1.000 | -.046 |
| Sig. (2-tailed) | .000 | .000 | .033 | .000 | . | .672 |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| Unstandardized Residual | Correlation Coefficient | -.123 | .043 | -.130 | -.073 | -.046 | 1.000 |
| Sig. (2-tailed) | .258 | .691 | .232 | .499 | .672 | . |
| N | 87 | 87 | 87 | 87 | 87 | 87 |
| \*\*. Correlation is significant at the 0.01 level (2-tailed). |
| \*. Correlation is significant at the 0.05 level (2-tailed). |

**LAMPIRAN 13**

**HASIL UJI t**

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.091 | .233 |  | 4.679 | .000 |
| DACC | 1.237 | 1.377 | .133 | .898 | .372 |
| DACC\_INST | -2.992 | 1.666 | -.266 | -1.795 | .076 |
| a. Dependent Variable: NIL\_PRSHN |

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.130 | .233 |  | 4.860 | .000 |
| DACC | -.739 | 1.008 | -.080 | -.734 | .465 |
| DACC\_MGR | 5.437 | 3.221 | .183 | 1.688 | .095 |
| a. Dependent Variable: NIL\_PRSHN |

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.125 | .235 |  | 4.787 | .000 |
| DACC | -2.361 | 2.012 | -.254 | -1.174 | .244 |
| DACC\_KOMIN | 4.699 | 4.340 | .234 | 1.083 | .282 |
| a. Dependent Variable: NIL\_PRSHN |

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| **Coefficientsa** |
| Model | Unstandardized Coefficients | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 1.209 | .229 |  | 5.281 | .000 |
| DACC | 6.019 | 2.627 | .648 | 2.291 | .024 |
| DACC\_KOMAU | -2.000 | .752 | -.752 | -2.661 | .009 |
| a. Dependent Variable: NIL\_PRSHN |

**LAMPIRAN 14**

**HASIL UJI F**

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| **ANOVAa** |
| Model | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 9.502 | 5 | 1.900 | 2.995 | .016b |
| Residual | 51.394 | 81 | .634 |  |  |
| Total | 60.896 | 86 |  |  |  |
| a. Dependent Variable: NIL\_PRSHN |
| b. Predictors: (Constant), DACC\_KOMAU, DACC\_MGR, DACC\_INST, DACC\_KOMIN, DACC |

**LAMPIRAN 15**

**HASIL UJI KOEFISIEN DETERMINASI**

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| **Model Summaryb** |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .395a | .156 | .104 | .7965475839 |
| a. Predictors: (Constant), DACC\_KOMAU, DACC\_MGR, DACC\_INST, DACC\_KOMIN, DACC |
| b. Dependent Variable: NIL\_PRSHN |