

Lampiran 1 : Nama Perusahaan

No	KODE	Perusahaan
1	ADES	PT Akasha Wira International Tbk
2	AISA	PT Tiga Pilar Sejahtera Food Tbk
3	AKKU	PT Alam Karya Unggul Tbk
4	ALMI	PT Alumindo Light Metal Industry Tbk
5	AMFG	PT Asahimas Flat Glass Tbk
6	APLI	PT Asiaplast Industries Tbk
7	ARGO	PT Agro Pantes Tbk
8	ARNA	PT Arwana Citramulia Tbk
9	ASII	PT Astra International Tbk
10	AUTO	PT Astra Otoparts Tbk
11	BATA	PT Sepatu Bata Tbk
12	BRNA	PT Berlina Tbk
13	BTON	PT Betonjaya Manunggal Tbk
14	BUDI	PT Budi Acid Jaya Tbk
15	DLTA	PT Delta Djakarta Tbk
16	DVLA	PT Darya-Varia Laboratoria Tbk
17	FASW	PT Fajar Surya Wisesa Tbk
18	GGRM	PT Gudang Garam Tbk
19	GJTL	PT Gajah Tunggal Tbk
20	HMSP	PT Hanjaya Mandala Sampoerna Tbk
21	IGAR	PT Champion Pasific Indonesia Tbk
22	IMAS	PT Indomobil Sukses Internasional Tbk
23	INAI	PT Indal Alumunium Industry Tbk
24	INCI	PT Intanwijaya Internasional Tbk
25	INDF	PT Indofood Sukses Makmur Tbk
26	INDS	PT Indospring Tbk
27	INTP	PT Indocement Tunggal Prakarsa Tbk
28	JECC	PT Jembo Cable Company Tbk

No	KODE	Perusahaan
29	JPRS	PT Jaya Pari Steel Tbk
30	KBLI	PT KMI Wire and cable Tbk
31	KBLM	PT Kabelindo Murni Tbk
32	KDSI	PT Kedawung Setia Industrial Tbk
33	KICI	PT Kedaung Indah Can Tbk
34	LION	PT Lion Metal Works Tbk
35	LMPI	PT Langgeng Makmur Industri Tbk
36	LMSH	PT Lionmesh Prima Tbk
37	LPIN	PT Multi Prima Sejahtera Tbk
38	MRAT	PT Mustika Ratu Tbk
39	MYOR	PT Mayora Indah Tbk
40	MYRX	PT Hanson International Tbk
41	PBRX	PT Pan Brothers Tbk
42	PICO	PT Pelangi Indah Canindo Tbk
43	PYFA	PT Pyridam Farma Tbk
44	RICY	PT Ricky Putra Globalindo Tbk
45	RMBA	PT Bentoel Internasional Investama Tbk
46	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
47	SKLT	PT Sekar Laut Tbk
48	SMCB	PT Holcim Indonesia Tbk
49	SMSM	PT Selamat Sempurna Tbk
50	SPMA	PT Suparma Tbk
51	SRSN	PT Indo Acidatama Tbk
52	TCID	PT Mandom Indonesia Tbk
53	TIRT	PT Tirta Mahakam Resources tbk
54	TOTO	PT Surya Toto Indonesia Tbk
55	TRST	PT Trias Sentosa Tbk
56	TSPC	PT Tempo Scan Pasific Tbk
57	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk
58	UNVR	PT Unilever Indonesia Tbk
59	VOKS	PT Voksel Electric Tbk

Lampiran 2 : Data Penelitian Tahun 2008

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
ADES	0.0251	0.3333	0.5000	0.9453	0.0000
AISA	0.0098	0.3333	0.3333	0.6431	0.0000
AKKU	0.0179	0.5000	0.5000	0.7888	0.0065
ALMI	-0.0483	0.2000	0.3333	0.8099	0.0159
AMFG	-0.0199	0.4286	0.3333	0.8454	0.0000
APLI	-0.3154	0.3333	0.3333	0.5631	0.1538
ARGO	0.0221	0.5000	0.3333	0.5316	0.0240
ARNA	-0.0198	0.5000	0.3333	0.4367	0.0000
ASII	-0.0468	0.5000	0.3333	0.5011	0.0004
AUTO	-0.0719	0.3000	0.6667	0.9565	0.0004
BATA	0.1859	0.4000	0.3333	0.8582	0.1418
BRNA	0.0112	0.2500	0.6667	0.5142	0.2334
BTON	0.0434	0.5000	0.3333	0.3323	0.8944
BUDI	0.0175	0.4000	0.3333	0.5140	0.0000
DLTA	-0.0045	0.2000	0.5000	0.8459	0.0000
DVLA	-0.0412	0.3333	0.5000	0.9266	0.0000
FASW	0.0038	0.3333	0.6667	0.7576	0.0000
GGRM	-0.0386	0.8000	0.3333	0.7306	0.0080
GJTL	-0.0936	0.4286	0.3333	0.6184	0.0008
HMSP	0.0000	0.2000	0.3333	0.9818	0.0000
IGAR	-0.0445	0.3333	0.3333	0.6751	0.0000
IMAS	0.1396	0.4286	0.3333	0.9310	0.0000
INAI	0.0404	0.2000	0.3333	0.6586	0.0003
INCI	0.0276	0.3333	0.5000	0.5147	0.4605
INDF	-0.0070	0.3000	0.3333	0.5005	0.0004
INDS	0.1365	0.3333	0.3333	0.8746	0.0000
INTP	0.0008	0.4286	0.3333	0.6403	0.0000
JECC	-0.0293	0.3333	0.5000	0.9015	0.0000
JPRS	-0.0422	0.5000	0.3333	0.6842	0.1553

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
KBLI	-0.0007	0.4000	0.5000	0.8146	0.0000
KBLM	0.0804	0.5000	0.3333	0.6643	0.2426
KDSI	-0.0112	0.2500	0.3333	0.7481	0.0000
KICI	-0.0216	0.3333	0.3333	0.7502	0.0460
LION	-0.0176	0.3333	0.5000	0.5770	0.0023
LMPI	0.0353	0.5000	0.5000	0.7753	0.0002
LMSH	0.0025	0.3333	0.3333	0.3222	0.2562
LPIN	-0.0116	0.2500	0.3333	0.2970	0.0000
MRAT	-0.0245	0.3333	0.5000	0.8048	0.0003
MYOR	0.0502	0.3333	0.2500	0.3307	0.0000
MYRX	-0.4555	0.6667	0.6667	0.2082	0.3216
PBRX	0.0255	0.1111	0.2000	0.3296	0.0673
PICO	0.0084	0.3333	0.5000	0.9401	0.0008
PYFA	0.0045	0.3333	0.6667	0.5385	0.2308
RICY	0.0755	0.3333	0.3333	0.3494	0.0000
RMBA	0.0693	0.3333	0.2500	0.9974	0.0000
SCCO	0.0698	0.5000	0.6667	0.6726	0.0000
SKLT	0.0147	0.3333	0.3333	0.9609	0.0013
SMCB	0.0002	0.1250	0.3333	0.7733	0.0000
SMSM	0.0912	0.3333	0.3333	0.5813	0.0000
SPMA	0.0075	0.4000	0.2500	0.8527	0.0000
SRSN	-0.0085	0.3333	0.3333	0.8474	0.0000
TCID	0.0072	0.4000	0.3333	0.7923	0.0018
TIRT	-0.0085	0.5000	0.3333	0.7913	0.0000
TOTO	-0.0993	0.3333	0.3333	0.9482	0.0000
TRST	-0.0093	0.3333	0.3333	0.5294	0.0000
TSPC	0.0047	0.6667	0.3333	0.9511	0.0000
ULTJ	0.0356	0.3333	0.3333	0.4682	0.1472
UNVR	-0.2272	0.1667	0.3333	0.8499	0.0000
VOKS	0.0226	0.2500	0.3333	0.4291	0.0000

Lampiran 3 : Data Penelitian Tahun 2009

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
ADES	-0.0836	0.3333	0.5000	0.9453	0.0000
AISA	-0.0317	0.3333	0.3333	0.6431	0.0000
AKKU	-0.0065	0.5000	0.5000	0.7888	0.0065
ALMI	0.0297	0.2000	0.3333	0.8099	0.0159
AMFG	-0.0142	0.4286	0.3333	0.8454	0.0000
APLI	-0.6470	0.3333	0.3333	0.5631	0.1538
ARGO	0.0046	0.5000	0.3333	0.5316	0.0240
ARNA	-0.0003	0.5000	0.6667	0.4367	0.0000
ASII	0.0165	0.5000	0.3333	0.5011	0.0004
AUTO	0.0080	0.3000	0.3333	0.9565	0.0004
BATA	-0.2786	0.4000	0.3333	0.8582	0.1418
BRNA	0.0258	0.2500	0.3333	0.5142	0.2334
BTON	0.1535	0.5000	0.6667	0.3323	0.8944
BUDI	-0.0520	0.4000	0.3333	0.5140	0.0000
DLTA	-0.0872	0.2000	0.5000	0.8459	0.0000
DVLA	0.0964	0.3333	0.5000	0.9266	0.0000
FASW	-0.0580	0.3333	0.3333	0.7576	0.0000
GGRM	-0.0018	0.8000	0.3333	0.7306	0.0080
GJTL	0.0173	0.4286	0.3333	0.6184	0.0008
HMSP	0.1150	0.2000	0.3333	0.9818	0.0000
IGAR	0.0285	0.3333	0.3333	0.6751	0.0000
IMAS	-0.0452	0.4286	0.6667	0.9310	0.0000
INAI	-0.0408	0.2000	0.3333	0.6586	0.0003
INCI	-0.0448	0.3333	0.2500	0.5015	0.4605
INDF	0.0252	0.3000	0.3333	0.5005	0.0004
INDS	-0.1028	0.3333	0.3333	0.8746	0.0000
INTP	-0.0022	0.4286	0.3333	0.6403	0.0000
JECC	0.0269	0.3333	0.5000	0.9015	0.0000
JPRS	0.0518	0.5000	0.3333	0.6842	0.1553

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
KBLI	-0.0023	0.4000	0.5000	0.8146	0.0000
KBLM	-0.0380	0.5000	0.3333	0.6643	0.2426
KDSI	0.0256	0.2500	0.3333	0.7481	0.0000
KICI	0.0111	0.3333	0.3333	0.7502	0.0460
LION	-0.0303	0.3333	0.5000	0.5770	0.0023
LMPI	0.0242	0.5000	0.5000	0.7753	0.0002
LSMH	-0.1227	0.3333	0.3333	0.3222	0.2562
LPIN	0.0213	0.2500	0.3333	0.2970	0.0000
MRAT	0.0193	0.3333	0.5000	0.8048	0.0003
MYOR	-0.0066	0.3333	0.2500	0.3307	0.0000
MYRX	0.0051	0.6667	0.3333	0.2082	0.3216
PBRX	-0.0890	0.1111	0.2000	0.3296	0.0673
PICO	-0.0494	0.3333	0.5000	0.9401	0.0008
PYFA	-0.0023	0.3333	0.6667	0.5385	0.2308
RICY	-0.0460	0.3333	0.3333	0.3494	0.0000
RMBA	-0.0966	0.3333	0.2500	0.9974	0.0000
SCCO	-0.0913	0.5000	0.6667	0.6726	0.0000
SKLT	0.0073	0.3333	0.3333	0.9609	0.0013
SMCB	0.0014	0.1250	0.3333	0.7733	0.0000
SMSM	-0.0798	0.3333	0.3333	0.5813	0.0000
SPMA	0.0011	0.4000	0.5000	0.8527	0.0000
SRSN	0.0472	0.3333	0.3333	0.8474	0.0000
TCID	-0.0375	0.4000	0.3333	0.7923	0.0018
TIRT	0.0236	0.5000	0.3333	0.7913	0.0000
TOTO	-0.0165	0.3333	0.3333	0.9482	0.0000
TRST	-0.0406	0.3333	0.3333	0.5294	0.0000
TSPC	-0.0107	0.6667	0.6667	0.9511	0.0000
ULTJ	-0.0176	0.3333	0.3333	0.4682	0.1472
UNVR	-0.1338	0.1667	0.3333	0.8499	0.0000
VOKS	0.0599	0.2500	0.3333	0.4291	0.0000

Lampiran 4 : Data Penelitian Tahun 2010

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
ADES	0.2674	0.3333	0.5000	0.9385	0.0000
AISA	0.1055	0.3333	0.3333	0.5615	0.0000
AKKU	-0.0537	0.5000	0.5000	0.9507	0.0000
ALMI	0.0759	0.2000	0.3333	0.8384	0.0160
AMFG	-0.0161	0.3333	0.3333	0.8466	0.0000
APLI	-0.8281	0.3333	0.3333	0.6667	0.1333
ARGO	0.0038	0.5000	0.3333	0.5465	0.0240
ARNA	-0.0097	0.6667	0.3333	0.7427	0.0000
ASII	0.0865	0.4545	0.6667	0.5011	0.0004
AUTO	0.0941	0.5000	0.3333	0.9565	0.0008
BATA	-0.0127	0.4000	0.3333	0.8403	0.0000
BRNA	0.0009	0.5000	0.3333	0.5142	0.2334
BTON	-0.2192	0.5000	0.3333	0.7986	0.0958
BUDI	0.0418	0.4000	0.3333	0.5202	0.0000
DLTA	0.1417	0.2000	0.5000	0.8459	0.0000
DVLA	-0.0083	0.5000	0.5000	0.9266	0.0000
FASW	0.0848	0.3333	0.3333	0.7574	0.0000
GGRM	0.0519	0.7500	0.3333	0.7555	0.0080
GJTL	0.0602	0.3750	0.6667	0.5901	0.0008
HMSP	-0.0404	0.3333	0.3333	0.9818	0.0000
IGAR	-0.0815	0.3333	0.3333	0.8482	0.0000
IMAS	-0.0781	0.4286	0.3333	0.9341	0.0000
INAI	0.0117	0.2000	0.3333	0.6586	0.0000
INCI	-0.1117	0.3333	0.2500	0.5159	0.4605
INDF	-0.0394	0.3000	0.3333	0.5005	0.0004
INDS	0.0169	0.3333	0.3333	0.8746	0.0059
INTP	-0.0085	0.4286	0.3333	0.6403	0.0000
JECC	-0.0023	0.3333	0.5000	0.9015	0.0000
JPRS	0.0070	0.5000	0.3333	0.6842	0.1553

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
KBLI	-0.0405	0.4000	0.5000	0.7174	0.0000
KBLM	-0.0188	0.5000	0.3333	0.7561	0.2426
KDSI	0.0486	0.2500	0.3333	0.7481	0.0000
KICI	-0.0372	0.3333	0.3333	0.7502	0.0460
LION	0.0005	0.3333	0.5000	0.5793	0.0023
LMPI	-0.0262	0.5000	0.5000	0.7753	0.0002
LSMH	-0.0251	0.3333	0.3333	0.3222	0.2562
LPIN	0.0449	0.3333	0.3333	0.2970	0.0000
MRAT	0.0237	0.3333	0.5000	0.8025	0.0003
MYOR	-0.0378	0.3333	0.5000	0.3307	0.0000
MYRX	0.0042	0.5000	0.3333	0.0793	0.0917
PBRX	0.0866	0.3333	0.2000	0.4943	0.1120
PICO	0.0487	0.3333	0.5000	0.9401	0.0008
PYFA	-0.0326	0.3333	0.3333	0.5385	0.2308
RICY	-0.0246	0.3333	0.3333	0.4804	0.0000
RMBA	-0.0328	0.5000	0.5000	0.9914	0.0000
SCCO	0.0543	0.3333	0.3333	0.6726	0.0000
SKLT	-0.0357	0.3333	0.3333	0.9609	0.0013
SMCB	0.0028	0.1429	0.3333	0.8064	0.0000
SMSM	0.0409	0.3333	0.3333	0.5481	0.0570
SPMA	-0.0189	0.4000	0.2500	0.8527	0.0000
SRSN	-0.0560	0.3333	0.3333	0.8531	0.0000
TCID	0.0165	0.4000	0.3333	0.7215	0.0630
TIRT	-0.0082	0.5000	0.3333	0.7933	0.0000
TOTO	0.0694	0.3333	0.3333	0.9482	0.0000
TRST	0.0275	0.3333	0.3333	0.5945	0.0000
TSPC	-0.0264	0.6667	0.6667	0.9503	0.0000
ULTJ	-0.0769	0.5000	0.3333	0.5474	0.1523
UNVR	-0.4967	0.2500	0.3333	0.8499	0.0000
VOKS	-0.0606	0.2000	0.3333	0.7060	0.0000

Lampiran 5 : Data Penelitian Tahun 2011

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
ADES	-0.1753	0.3333	0.5000	0.9453	0.0000
AISA	-0.0303	0.4000	0.6667	0.5940	0.0000
AKKU	-0.2587	0.3333	0.5000	0.9507	0.0000
ALMI	-0.0979	0.2000	0.6667	0.8384	0.0160
AMFG	0.0719	0.3333	0.3333	0.8466	0.0000
APLI	-0.5646	0.3333	0.3333	0.7999	0.0000
ARGO	-0.0367	0.5000	0.3333	0.5465	0.0247
ARNA	-0.0191	0.6667	0.3333	0.6928	0.0000
ASII	-0.0021	0.4545	0.3333	0.5011	0.0004
AUTO	0.0361	0.4000	0.3333	0.9565	0.0008
BATA	-0.0528	0.4000	0.3333	0.8779	0.0000
BRNA	-0.0281	0.5000	0.3333	0.6074	0.2187
BTON	0.0149	0.5000	0.3333	0.8153	0.0958
BUDI	-0.0376	0.3333	0.3333	0.5185	0.0000
DLTA	-0.0175	0.2000	0.5000	0.8459	0.0000
DVLA	0.0778	0.4286	0.5000	0.9266	0.0000
FASW	-0.0664	0.3333	0.3333	0.7574	0.0000
GGRM	0.0603	0.7500	0.3333	0.7555	0.0085
GJTL	0.0695	0.3750	0.3333	0.5981	0.0008
HMSP	-0.2086	0.4000	0.3333	0.9818	0.0000
IGAR	0.0264	0.3333	0.3333	0.8482	0.0000
IMAS	-0.1341	0.4286	0.3333	0.7040	0.0000
INAI	-0.0853	0.4000	0.6667	0.6586	0.0000
INCI	0.0592	0.3333	0.2500	0.5015	0.4605
INDF	0.0365	0.3333	0.6667	0.5007	0.0005
INDS	-0.1206	0.3333	0.3333	0.8811	0.0041
INTP	-0.0135	0.1667	0.3333	0.6403	0.0000
JECC	0.0487	0.3333	0.5000	0.9015	0.0000
JPRS	0.0779	0.5000	0.3333	0.6842	0.1553

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
KBLI	-0.0128	0.4000	0.5000	0.7174	0.0000
KBLM	-0.1067	0.3333	0.3333	0.7471	0.1534
KDSI	-0.0470	0.2500	0.3333	0.4913	0.0689
KICI	0.0532	0.3333	0.3333	0.7502	0.0460
LION	0.0413	0.3333	0.5000	0.5770	0.0023
LMPI	-0.0200	0.5000	0.5000	0.7753	0.0002
LSMH	-0.0334	0.3333	0.3333	0.3222	0.2562
LPIN	0.0056	0.3333	0.3333	0.3945	0.0000
MRAT	0.0021	0.3333	0.5000	0.8025	0.0000
MYOR	0.1534	0.4000	0.2500	0.3307	0.0000
MYRX	-0.0026	0.5000	0.3333	0.1421	0.1793
PBRX	-0.0401	0.3333	0.2000	0.5411	0.0000
PICO	-0.0181	0.3333	0.5000	0.9401	0.0008
PYFA	0.0411	0.3333	0.3333	0.5385	0.2308
RICY	0.0617	0.3333	0.6667	0.4804	0.0000
RMBA	0.0551	0.6000	0.2500	0.9896	0.0000
SCCO	-0.0610	0.3333	0.6667	0.6726	0.0000
SKLT	0.0123	0.3333	0.3333	0.9609	0.0013
SMCB	-0.0353	0.1429	0.3333	0.8064	0.0000
SMSM	0.0344	0.3333	0.3333	0.5481	0.0570
SPMA	-0.0096	0.4000	0.2500	0.8527	0.0000
SRSN	-0.0450	0.3333	0.3333	0.8531	0.0000
TCID	0.1141	0.4000	0.3333	0.7882	0.0014
TIRT	0.0775	0.5000	0.3333	0.7933	0.0000
TOTO	0.0120	0.3333	0.3333	0.9482	0.0000
TRST	-0.0268	0.3333	0.6667	0.5945	0.0000
TSPC	-0.0101	0.6667	0.3333	0.9506	0.0000
ULTJ	0.0463	0.3333	0.3333	0.5474	0.1523
UNVR	-0.8551	0.2000	0.3333	0.8499	0.0000
VOKS	-0.0104	0.2000	0.3333	0.4865	0.0000

Lampiran 6 : Data Penelitian Tahun 2012

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
ADES	-0.1208	0.3333	0.5000	0.9453	0.0000
AISA	-0.0075	0.4000	0.3333	0.5940	0.0000
AKKU	0.0979	0.3333	0.5000	0.9507	0.0000
ALMI	0.0617	0.2000	0.3333	0.8384	0.0160
AMFG	-0.0149	0.3333	0.3333	0.8466	0.0000
APLI	0.1743	0.3333	0.6667	0.7999	0.0000
ARGO	0.0276	0.5000	0.3333	0.5465	0.0247
ARNA	-0.0112	0.6667	0.3333	0.6928	0.0000
ASII	-0.0172	0.4545	0.3333	0.5011	0.0004
AUTO	-0.0488	0.4000	0.3333	0.9565	0.0008
BATA	0.1456	0.4000	0.3333	0.8779	0.0000
BRNA	0.0188	0.5000	0.6667	0.6074	0.2187
BTON	-0.0384	0.5000	0.3333	0.8153	0.0958
BUDI	0.0300	0.3333	0.3333	0.5185	0.0000
DLTA	-0.0144	0.2000	0.5000	0.8459	0.0000
DVLA	-0.0184	0.4286	0.5000	0.9266	0.0000
FASW	-0.0377	0.3333	0.3333	0.7574	0.0000
GGRM	-0.0702	0.7500	0.6667	0.7555	0.0085
GJTL	-0.0397	0.3750	0.3333	0.5981	0.0008
HMSP	0.1101	0.4000	0.3333	0.9818	0.0000
IGAR	0.0605	0.3333	0.3333	0.8482	0.0000
IMAS	0.1525	0.4286	0.3333	0.7040	0.0000
INAI	0.1048	0.4000	0.3333	0.6586	0.0000
INCI	0.0270	0.3333	0.2500	0.5132	0.4605
INDF	-0.0112	0.3333	0.3333	0.5007	0.0005
INDS	0.0417	0.3333	0.3333	0.8811	0.0041
INTP	-0.0086	0.1667	0.3333	0.6403	0.0000
JECC	-0.0388	0.3333	0.5000	0.9015	0.0000
JPRS	-0.1049	0.5000	0.3333	0.6842	0.1553

Kode	DA	KOMIND	KODIT	INOWN	MNGOWN
KBLI	0.1152	0.4000	0.5000	0.7174	0.0000
KBLM	0.1318	0.3333	0.6667	0.7471	0.1534
KDSI	-0.0157	0.2500	0.3333	0.4913	0.0689
KICI	0.0067	0.3333	0.3333	0.7502	0.0460
LION	0.0259	0.3333	0.5000	0.5770	0.0023
LMPI	0.0470	0.5000	0.5000	0.7753	0.0002
LSMH	0.2588	0.3333	0.3333	0.3222	0.2562
LPIN	0.0400	0.3333	0.3333	0.3945	0.0000
MRAT	-0.0228	0.3333	0.5000	0.8025	0.0000
MYOR	-0.0379	0.4000	0.2500	0.3307	0.0000
MYRX	0.4382	0.5000	0.3333	0.1421	0.1793
PBRX	0.0130	0.3333	0.4000	0.5411	0.0000
PICO	0.0138	0.3333	0.5000	0.9401	0.0008
PYFA	-0.0069	0.3333	0.3333	0.5385	0.2308
RICY	-0.0182	0.3333	0.3333	0.4804	0.0000
RMBA	-0.0106	0.6000	0.2500	0.9896	0.0000
SCCO	0.0541	0.3333	0.3333	0.6726	0.0000
SKLT	-0.0019	0.3333	0.3333	0.9609	0.0013
SMCB	0.0166	0.1429	0.6667	0.8064	0.0000
SMSM	0.9050	0.3333	0.3333	0.5481	0.0570
SPMA	0.0301	0.4000	0.2500	0.8527	0.0000
SRSN	0.0538	0.3333	0.6667	0.8531	0.0000
TCID	-0.0369	0.4000	0.3333	0.7882	0.0014
TIRT	-0.0260	0.5000	0.3333	0.7933	0.0000
TOTO	0.0571	0.3333	0.3333	0.9482	0.0000
TRST	0.0474	0.3333	0.3333	0.5945	0.0000
TSPC	-0.0033	0.6667	0.3333	0.9506	0.0000
ULTJ	0.0072	0.3333	0.3333	0.5474	0.1523
UNVR	-0.5389	0.2000	0.3333	0.8499	0.0000
VOKS	-0.0004	0.2000	0.3333	0.4865	0.0000

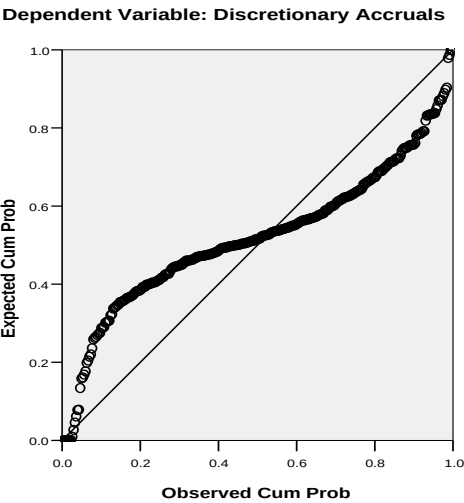
Lampiran 7 : Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		295
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.13304339
Most Extreme Differences	Absolute	.208
	Positive	.143
	Negative	-.208
Kolmogorov-Smirnov Z		3.565
Asymp. Sig. (2-tailed)		.000

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

Normal P-P Plot of Regression Standardized Residual



Lampiran 8 : Uji Normalitas (Setelah ditranformasi data)

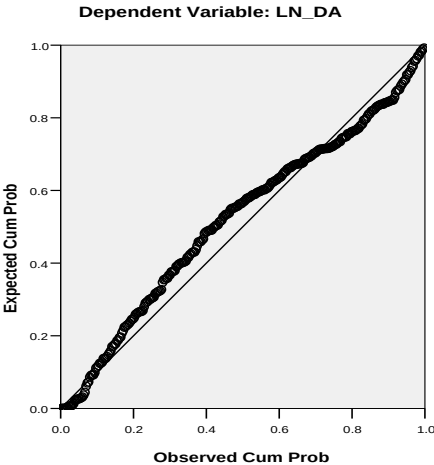
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		295
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	1.43161766
Most Extreme Differences	Abs olute	.089
	Positive	.065
	Negative	-.089
Kolmogorov-Smirnov Z		1.309
Asymp. Sig. (2-tailed)		.084

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual



Lampiran 9 : Deskripsi Hasil Penelitian

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Discretionary Accruals	295	-.8551	.9050	-.0103	.1344
Dewan Komisaris Independen	295	.1111	.8000	.3739	.1196
Komite Audit	295	.2000	.6667	.3894	.1148
Kepemilikan Manajerial	295	.0000	.8944	.0457	.1141
Kepemilikan Institusional	295	.0793	.9974	.7001	.1991
Valid N (listwise)	295				

Lampiran 10 : Hasil Analisis Regresi Linier Berganda dan Autokorelasi

Model Summary^a

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.613 ^a	.376	.367	1.161	1.952

- a. Predictors: (Constant), Komite Audit, Kepemilikan Institusional, Proporsi dewan komisaris independen, Kepemilikan Manajerial
- b. Dependent Variable: LN_DA

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	235.349	4	58.837	43.667	.000 ^a
	Residual	390.747	290	1.347		
	Total	626.097	294			

- a. Predictors: (Constant), Komite Audit, Kepemilikan Institusional, Proporsi dewan komisaris independen, Kepemilikan Manajerial
- b. Dependent Variable: LN_DA

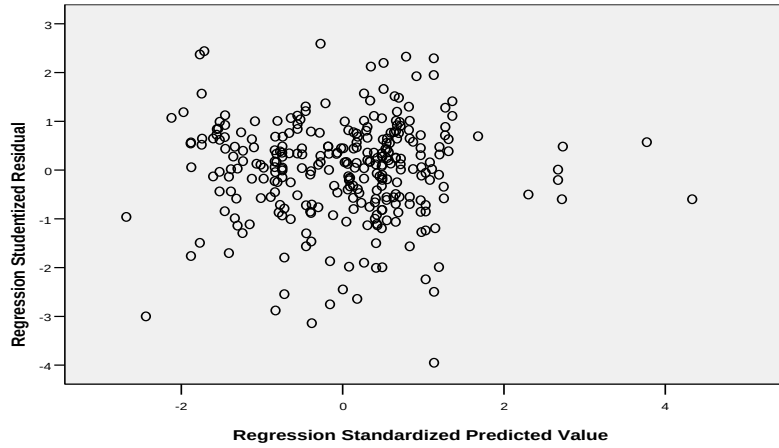
Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations	Collinearity Statistics	
	B	Std. Error	Beta			Partial	Tolerance	VIF
1 (Constant)	-.750	.679		-1.105	.270			
Dewan Komisaris Independen	-.311	.119	-.036	-2.622	.009	-.152	.976	1.025
Komite Audit	-.063	.058	-.005	-1.091	.276	-.064	.981	1.019
Kepemilikan Manajerial	-.307	.126	-.024	-2.428	.016	-.141	.648	1.544
Kepemilikan Institusional	-.525	.160	-.080	-3.282	.001	-.189	.659	1.517

a. Dependent Variabel: LN_DA

Scatterplot

Dependent Variable: LN_DA



Lampiran 11 : Uji Heteroskedastisitas

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.159 ^a	.025	.012	.93832

a. Predictors: (Constant), Komite Audit, Kepemilikan Institusional, Proporsi dewan komisaris independen, Kepemilikan Manajerial

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	6.607	4	1.652	1.876	.115 ^a
	Residual	255.330	290	.880		
	Total	261.937	294			

a. Predictors: (Constant), Komite Audit, Kepemilikan Institusional, Proporsi dewan komisaris independen, Kepemilikan Manajerial

b. Dependent Variable: ABS_RES

Coefficients^a

		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.173	.306		3.833	.000
	Dewan Komisaris Independen	-.275	.325	-.050	-.845	.399
	Komite Audit	-.495	.448	.065	1.105	.270
	Kepemilikan Manajerial	-1.343	.596	-.162	-1.253	.250
	Kepemilikan Institusional	-.204	.303	-.048	-.676	.500

a. Dependent Variable: ABS_RES