



LAMPIRAN 1. DAFTAR SAMPEL PERUSAHAAN

No	Kode	Nama Perusahaan
1	AMFG	Asahimas Flat Glass Tbk
2	ASII	Astra International Tbk
3	AUTO	Astra Otoparts Tbk
4	BATA	Sepatu Bata Tbk
5	CEKA	Cahaya Kalbar Tbk
6	CPIN	Charoen Pokphand Indonesia Tbk
7	DLTA	Delta Djakarta Tbk
8	DPNS	Duta Pertiwi Nusantara Tbk
9	DVLA	Darya Varia Laboratoria Tbk
10	EKAD	Ekadharna International Tbk
11	GGRM	Gudang Garam Tbk
12	HMSP	Hanjaya MandalaSampoerna Tbk
13	IGAR	Champion Pacific Indonesia Tbk
14	INAI	Indal Aluminium Industry Tbk
15	INCI	Intan Wijaya International Tbk
16	INDF	Indofood Sukses Makmur Tbk
17	INDS	Indospring Tbk
18	INTP	Indocement Tunggul Prakasa Tbk
19	JPFA	Japfa Comfeed Indonesia Tbk
20	KAEF	Kimia Farma Tbk
21	KBLI	KMI Wire & Cable Tbk
22	KBLM	Kabelindo Murni Tbk
23	KDSI	Kedaung Setia Industrial Tbk
24	KLBF	Kalbe Farma Tbk
25	MERK	Merck Indonesia Tbk
26	MLBI	Multi Bintang Indonesia Tbk
27	MYOR	Mayora Indah Tbk
28	RICY	Ricky Putra Globalindo Tbk
29	ROTI	Nippon Indosari Corpindo Tbk
30	SCCO	Supreme Cable Manufacturing Corporation Tbk
31	SIDO	Industri Jamu dan Farmasi Sido Tbk
32	SKBM	Sekar Bumi Tbk
33	SMGR	Semen Indonesia (Persero) Tbk
34	SMSM	Selamat Sempurna Tbk
35	TCID	Mandom Indonesia Tbk

No	Kode	Nama Perusahaan
36	TOTO	Surya Toto Indonesia Tbk
37	TSPC	Tempo Scan Pacific Tbk
38	UNVR	Unilever Indonesia Tbk
39	WIIM	Wismilak Inti Makmur Tbk
40	WTON	Wijaya Karya Beton Tbk



LAMPIRAN 2. DAFTAR PERUSAHAAN TERELIMINASI KRITERIA

No	Nama Perusahaan	Kerugian
1	PSDN (Prasidha Aneka Niaga Tbk)	Tahun 2015 (Rp. 42.619.829.577)
2	IKAI (Intikeramik Alamasri Industri Tbk)	Tahun 2015 (Rp. 26.157.472)
3	BAJA (Saranacentral Bajatama Tbk)	Tahun 2015 (Rp. 9.349.900.882)
4	GDST (Gunawan Dianjaya Steel Tbk)	Tahun 2015 (Rp. 55.212.703)
5	JPRS (Jaya Pari Steel Tbk)	Tahun 2015 (Rp. 21.989.704)
6	ETWA (Eterindo Wahanatama Tbk)	Tahun 2015 (Rp. 224.231.055.302)
7	BRNA (Berlina Tbk)	Tahun 2015 (Rp. 2.427.389.000)
8	YPAS (Yanaprima Hastapersada Tbk)	Tahun 2015 (Rp. 9.880.781)
9	MAIN (Malindo Feedmill Tbk)	Tahun 2015 (Rp. 62.097.227)
10	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Tahun 2015 (Rp. 155.746.630)
11	RMBA (Bentoel Internasional Investama Tbk)	Tahun 2017 (Rp.810.710.000.000)
12	ARGO (Argo Pantas Tbk)	Tahun 2015 (Rp. 149.787.294)
13	KARW (Karwell Indonesia Tbk)	Tahun 2015 (Rp. 400.276.884)
14	GJTL (Gajah Tunggal Tbk)	Tahun 2015 (Rp207.955.000.000)
15	IMAS (Indomobil Sukses Internasional Tbk)	Tahun 2016 (Rp920.648.852)
16	ALTO (Tri Banyan Tirta Tbk)	Tahun 2016 (Rp.26.500.565.763)
17	MBTO (Martina Berto Tbk)	Tahun 2015 (Rp.14.057.000.000)
18	MRAT (Mustika Ratu Tbk)	Tahun 2016 (Rp.5.549.000.000)
19	KICI (Kedaung Indah Can Tbk)	Tahun 2015 (Rp.13.001.000.000)
20	ALMI (Alumindo Light Metal Industry Tbk)	Tahun 2016 (Rp. 25.472.163.544)
21	LPIN (Multi Prima Sejahtera Tbk)	Tahun 2015 (Rp17.664.476.558)

No	Nama Perusahaan	Kerugian
22	KIAS (Keramika Indonesia Assosiasi Tbk)	Tahun 2016 (Rp. 252.499.000.000)
23	MARK (Mark Dynamics Indonesia Tbk)	Tahun 2017 (Rp. 850.672.763.000)
24	ALKA (Alakasa Industrindo Tbk)	Tahun 2015 (Rp. 1.175.538.000)
25	PBID (Panca Budi Idaman Tbk)	Tahun 2016 (Rp. 13.352.646.299)
26	BTON (Betonjaya Manunggal Tbk)	Tahun 2016 (Rp. 5.974.737.984)
27	FASW (Fajar Surya Wisesa Tbk)	Tahun 2015 (Rp. 402.946.517.062)
28	SIPD (Sierad Produce Tbk)	Tahun 2015 (Rp. 289.277.436.100)
29	SPMA (Suparma Tbk)	Tahun 2015 (Rp. 56.815.848.122)
30	KRAH (Grand Kartech Tbk)	Tahun 2015 (Rp. 7.624.768.157)
31	PRAS (Prima Alloy Steel Universal Tbk)	Tahun 2016 (Rp. 2.690.964.318)
32	HDTX (Panasia Indo Resources Tbk)	Tahun 2016 (Rp. 355.659.019.000)
33	SSTM (Sunson Textile Manufacture Tbk)	Tahun 2016 (Rp. 14.582.624.323)

No	Nama Perusahaan Menggunakan Mata Uang Asing (USD)		
1	BRAM (Indo Kordsa Tbk)	14	IPOL (Indopoly Swakarsa Industry Tbk)
2	GDYR (Goodyear Indonesia Tbk)	15	SULI (SLJ Global Tbk)
3	MASA (Multistrada Arah Sarana Tbk)	16	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)
4	POLY (Asia Pacific Fibers Tbk)	17	GMFI (Garuda Maintenance Facility Aero Asia Tbk)
5	CTBN (Citra Tubindo Tbk)	18	ADMG (Polychem Indonesia Tbk)
6	KRAS (Krakatau Steel (Persero) Tbk)	19	CNTX (Century Textile Industry Tbk)
7	TMBS (Tembaga Mulia Semanan Tbk)	20	ERTX (Eratex Djaja Tbk)
8	NIKL (Pelat Timah Nusantara Tbk)	21	ESTI (Ever Shine Tex Tbk)
9	BRPT (Barito Pasific Tbk)	22	SRIL (Sri Rejeki Isman Tbk)
10	TDPM (Tridomain Performance Materials Tbk)	23	PBRX (Pan Brothers Tbk)
11	TPIA (Chandra Asri Petrochemical)	24	IKBI (Sumi Indo Kabel Tbk)
12	UNIC (Unggul Indah Cahaya Tbk)	25	PTSN (Sat Nusapersada Tbk)
13	FPNI (Lotte Chemical Titan Tbk)		

No	Nama Perusahaan Tidak Punya Kelengkapan Data Yang Diperlukan		
1	ALDO (Alkindo Naratama Tbk)	33	KPAL (Steadfast Marine Tbk)
2	BOLT (Garuda Metalindo Tbk)	34	NIPS (Nipress Tbk)
3	TFCO (Tifico Fiber Indonesia Tbk)	35	BELL (Trisula Textile Industries Tbk)
4	VOKS (Voksel Electric Tbk)	36	INDR (Indo Rama Synthetics Tbk)
5	JKSW (Jakarta Kyoei Steel Works Tbk)	37	MYTX (Asia Pacific Investama Tbk)
6	DAVO (Davomas Abadi Tbk)	38	STAR (Star Petrochem Tbk)

No	Nama Perusahaan Tidak Punya Kelengkapan Data Yang Diperlukan		
7	UNTX (Unitex Tbk)	39	UNIT (Nusantara Inti Corpora Tbk)
8	SOBI (Sorini Agro Asia Corporindo Tbk)	40	ZONE (Mega Perintis Tbk)
9	SMBR (Semen Baturaja Tbk)	41	BIMA (Primarindo Asia Infrastructure Tbk)
10	WSBP (Waskita Beton Precast Tbk)	42	JECC (Jembo Cable Company Tbk)
11	ARNA (Arwana Citramulia Tbk)	43	JSKY (Sky Energy Indonesia Tbk)
12	CAKK (Cahayaputra Asa Keramik Tbk)	44	AISA (Tiga Pilar Sejahtera Food Tbk)
13	MLIA (Mulia Industrindo Tbk)	45	CAMP (Campina Ice Cream Industry Tbk)
14	ISSP (Steel Pipe Industry of Indonesia Tbk)	46	CLEO (Sariguna Primatirta Tbk)
15	LMSH (Lionmesh Prima Tbk)	47	IIKP (Inti Agri Resources Tbk)
16	AGII (Aneka Gas Industri Tbk)	48	HOKI (Buyung Poetra Sembada Tbk)
17	BUDI (Budi Starch and Sweetener Tbk)	49	PANI (Pratama Abadi Nusa Industri Tbk)
18	MDKI (Emdeki Utama Tbk)	50	PCAR (Prima Cakrawala Abadi Tbk)
19	MOLI (Madusari Murni Indah Tbk)	51	SKLT (Sekar Laut Tbk)
20	SRSN (Indo Acitama Tbk)	52	INAF (Indofarma Tbk)
21	AKPI (Argha Karya Prima Industry Tbk)	53	PEHA (Phapros Tbk)
22	APLI (Asiaplast Industries Tbk)	54	PYFA (Pyridam Farma Tbk)
23	IMPC (Impack Pratama Industri Tbk)	55	SCPI (Merck Sharp Dohme Pharma Tbk)
24	TALF (Tunas Alfin Tbk)	56	KINO (Kino Indonesia Tbk)
25	TRST (Trias Sentosa Tbk)	57	CINT (Chitose International Tbk)
26	TIRT (Tirta Mahakam Resources Tbk)	58	LMPI (Langgeng Makmur Industri Tbk)

No	Nama Perusahaan Tidak Punya Kelengkapan Data Yang Diperlukan		
27	INKP (Indah Kiat Pulp & Paper Tbk)	59	SQBB (Taisho Pharmaceutical Indonesia Tbk)
28	INRU (Toba Pulp Lestari Tbk)	60	DAJK (Dwi Aneka Jaya Kemasindo Tbk)
29	SWAT (Sriwahana Adityakarta Tbk)	61	STTP (Siantar Top Tbk)
30	INCF (Indo Komoditi Korpora Tbk)	62	AKKU (Alam Karya Unggul Tbk)
31	KMTR (Kirana Megatara Tbk)	63	SIAP (Sekawan Intipratama Tbk)
32	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	64	SIMA (Siwani Makmur Tbk)



LAMPIRAN 3. PERHITUNGAN VARIABEL *TAX AVOIDANCE* (TA)

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
1	AMFG	2015	Rp 122,917,000,000	Rp464,263,000,000	0.26475726
		2016	Rp 88,117,000,000	Rp348,561,000,000	0.252802235
		2017	Rp 25,020,000,000	Rp63,589,000,000	0.393464278
		2018	Rp 4,588,000,000	Rp11,184,000,000	0.410228898
2	ASII	2015	Rp 4,017,000,000,000	Rp19,630,000,000,000	0.204635762
		2016	Rp 3,951,000,000,000	Rp22,253,000,000,000	0.177549095
		2017	Rp 6,031,000,000,000	Rp29,196,000,000,000	0.206569393
		2018	Rp 7,623,000,000,000	Rp34,995,000,000,000	0.217831119
3	AUTO	2015	Rp 110,895,000,000	Rp433,596,000,000	0.255756511
		2016	Rp 165,486,000,000	Rp648,907,000,000	0.255022677
		2017	Rp 164,155,000,000	Rp711,936,000,000	0.230575501
		2018	Rp 180,762,000,000	Rp861,563,000,000	0.20980706
4	BATA	2015	Rp 12,924,797,000	Rp142,444,243,000	0.090735833
		2016	Rp 23,070,359,000	Rp65,302,022,000	0.353287054
		2017	Rp 25,869,803,000	Rp79,524,179,000	0.325307389
		2018	Rp 24,933,238,000	Rp92,878,105,000	0.268451192
5	CEKA	2015	Rp 35,721,906,910	Rp142,271,353,890	0.251082920
		2016	Rp 36,130,823,829	Rp285,827,837,455	0.126407645
		2017	Rp 35,775,052,527	Rp143,195,939,366	0.249832870
		2018	Rp 30,745,155,584	Rp123,394,812,359	0.249160844
6	CPIN	2015	Rp 449,030,000,000	Rp2,281,628,000,000	0.196802459
		2016	Rp 1,731,848,000,000	Rp3,983,661,000,000	0.434737795
		2017	Rp 758,918,000,000	Rp3,255,705,000,000	0.233104044
		2018	Rp 1,355,866,000,000	Rp5,907,351,000,000	0.229521828

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
7	DLTA	2015	Rp 58,152,543,000	Rp250,197,742,000	0.232426330
		2016	Rp 72,538,386,000	Rp327,047,654,000	0.221797604
		2017	Rp 89,240,218,000	Rp369,012,853,000	0.241834986
		2018	Rp 103,118,133,000	Rp441,248,118,000	0.233696482
8	DPNS	2015	Rp 1,972,849,888	Rp11,832,026,060	0.166738129
		2016	Rp 2,278,665,403	Rp12,288,056,506	0.185437412
		2017	Rp 1,604,832,494	Rp7,568,252,565	0.212047957
		2018	Rp 2,967,432,362	Rp12,347,569,714	0.240325216
9	DVLA	2015	Rp 36,543,278,000	Rp144,437,708,000	0.253003724
		2016	Rp 62,333,656,000	Rp214,417,056,000	0.290712209
		2017	Rp 63,898,628,000	Rp226,147,921,000	0.282552357
		2018	Rp 72,191,936,000	Rp272,843,904,000	0.264590614
10	EKAD	2015	Rp 19,266,661,660	Rp66,306,918,116	0.290567896
		2016	Rp 27,763,208,449	Rp118,449,029,979	0.234389496
		2017	Rp 26,453,643,952	Rp102,649,309,681	0.257708932
		2018	Rp 27,410,228,138	Rp101,455,415,901	0.270170182
11	GGRM	2015	Rp 2,182,441,000,000	Rp8,635,275,000,000	0.252735553
		2016	Rp 2,258,454,000,000	Rp8,931,136,000,000	0.252874214
		2017	Rp 2,681,165,000,000	Rp10,436,512,000,000	0.256902402
		2018	Rp 2,686,174,000,000	Rp10,479,242,000,000	0.256332853
12	HMSP	2015	Rp 3,569,336,000,000	Rp13,932,644,000,000	0.256185115
		2016	Rp 4,049,818,000,000	Rp16,221,570,000,000	0.249656353
		2017	Rp 3,984,480,000,000	Rp16,013,317,000,000	0.248822902
		2018	Rp 4,422,851,000,000	Rp17,961,269,000,000	0.246243793

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Lab a Sebelum Pajak (5)	TA (6) = (4):(5)
13	IGAR	2015	Rp 11,820,161,899	Rp63,236,346,206	0.186920381
		2016	Rp 26,468,958,222	Rp95,774,588,017	0.276367237
		2017	Rp 23,388,107,927	Rp95,764,791,063	0.244224497
		2018	Rp 17,075,521,722	Rp61,747,960,127	0.276535803
14	INAI	2015	Rp 28,498,388,713	Rp57,114,061,880	0.498973244
		2016	Rp 22,544,497,747	Rp58,097,472,991	0.388046099
		2017	Rp 13,640,368,683	Rp52,292,073,203	0.260849644
		2018	Rp 24,293,955,742	Rp64,757,097,094	0.375155108
15	INCI	2015	Rp 2,259,981,843	Rp19,220,641,866	0.117580977
		2016	Rp 3,305,911,836	Rp13,294,748,095	0.248662992
		2017	Rp 5,523,195,214	Rp22,077,467,345	0.250173407
		2018	Rp 5,364,743,569	Rp22,040,417,272	0.24340481
16	INDF	2015	Rp 1,730,371,000,000	Rp4,962,084,000,000	0.348718603
		2016	Rp 2,532,747,000,000	Rp7,385,228,000,000	0.342947706
		2017	Rp 2,513,491,000,000	Rp7,658,554,000,000	0.328193938
		2018	Rp 2,485,115,000,000	Rp7,446,966,000,000	0.333708385
17	INDS	2015	Rp 2,200,387,443	Rp4,134,206,595	0.532239353
		2016	Rp 10,583,748,495	Rp60,140,115,829	0.175984837
		2017	Rp 46,701,314,660	Rp160,340,854,561	0.291262728
		2018	Rp 37,295,885,405	Rp148,239,971,300	0.251591289
18	INTP	2015	Rp 1,287,915,000,000	Rp5,644,576,000,000	0.228168599
		2016	Rp 275,313,000,000	Rp4,145,632,000,000	0.066410381
		2017	Rp 427,456,000,000	Rp2,287,274,000,000	0.186884475
		2018	Rp 254,291,000,000	Rp1,400,228,000,000	0.181606853

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
19	JPFA	2015	Rp 173,193,000,000	Rp697,677,000,000	0.248242382
		2016	Rp 594,983,000,000	Rp2,766,591,000,000	0.215059978
		2017	Rp 632,785,000,000	Rp1,740,595,000,000	0.363545224
		2018	Rp 836,638,000,000	Rp3,089,839,000,000	0.270770742
20	KAEF	2015	Rp 89,355,000,000	Rp354,905,000,000	0.251771601
		2016	Rp 111,428,000,000	Rp383,026,000,000	0.290914977
		2017	Rp 118,002,000,000	Rp449,710,000,000	0.262395766
		2018	Rp 175,933,518,561	Rp577,726,327,511	0.304527438
21	KBLI	2015	Rp 34,677,927,328	Rp150,049,026,298	0.231110646
		2016	Rp 51,790,904,893	Rp386,129,743,485	0.134128245
		2017	Rp 69,910,827,751	Rp428,884,879,225	0.163006045
		2018	Rp 73,326,145,035	Rp308,977,208,238	0.237318945
22	KBLM	2015	Rp 8,712,277,887	Rp21,472,643,499	0.405738487
		2016	Rp 14,689,067,757	Rp34,528,844,006	0.425414409
		2017	Rp 9,300,000,000	Rp44,500,000,000	0.208988764
		2018	Rp 23,833,338,586	Rp64,508,435,214	0.369460808
23	KDSI	2015	Rp 3,419,704,975	Rp14,890,268,268	0.229660401
		2016	Rp 16,570,567,066	Rp63,697,916,133	0.260143001
		2017	Rp 24,397,862,353	Rp93,363,070,902	0.261322406
		2018	Rp 27,193,843,703	Rp103,955,745,914	0.261590578
24	KLBF	2015	Rp 663,000,000,000	Rp2,721,000,000,000	0.243660419
		2016	Rp 740,000,000,000	Rp3,091,188,000,000	0.239390163
		2017	Rp 780,000,000,000	Rp3,241,187,000,000	0.240652576
		2018	Rp 809,137,704,264	Rp3,306,399,669,021	0.244718662

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
25	MERK	2015	Rp 51,395,379,000	Rp193,940,841,000	0.265005446
		2016	Rp 61,073,314,000	Rp214,916,161,000	0.284172738
		2017	Rp 61,107,348,000	Rp205,784,642,000	0.296948049
		2018	Rp 12,830,660,000	Rp50,208,396,000	0.255548096
26	MLBI	2015	Rp 102,065,000,000	Rp562,601,000,000	0.181416315
		2016	Rp 245,694,000,000	Rp1,346,269,000,000	0.182499931
		2017	Rp 366,674,000,000	Rp1,525,929,000,000	0.240295584
		2018	Rp 447,105,000,000	Rp1,671,912,000,000	0.267421371
27	MYOR	2015	Rp 390,261,637,241	Rp1,640,494,765,801	0.237892644
		2016	Rp 457,007,141,573	Rp1,845,683,269,238	0.247608649
		2017	Rp 555,930,772,581	Rp2,186,884,603,474	0.254211298
		2018	Rp 621,507,918,551	Rp2,381,942,198,855	0.260924853
28	RICY	2015	Rp 8,932,127,892	Rp22,397,841,356	0.398794140
		2016	Rp 9,329,017,013	Rp23,362,443,531	0.399316835
		2017	Rp 9,250,283,886	Rp25,808,846,585	0.358415238
		2018	Rp 11,361,489,897	Rp29,841,866,355	0.380723168
29	ROTI	2015	Rp 107,712,914,648	Rp378,251,615,088	0.284765247
		2016	Rp 89,639,472,867	Rp369,416,841,698	0.242651289
		2017	Rp 50,783,313,391	Rp186,147,334,530	0.272812466
		2018	Rp 59,764,888,552	Rp186,936,324,915	0.319707198
30	SCCO	2015	Rp 46,936,637,110	Rp206,056,283,235	0.227785517
		2016	Rp 99,008,469,812	Rp439,602,100,346	0.225222923
		2017	Rp 75,500,057,785	Rp345,230,356,594	0.218694725
		2018	Rp 89,029,251,172	Rp343,024,583,828	0.259541897

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
31	SIDO	2015	Rp 122,924,000,000	Rp560,399,000,000	0.219350855
		2016	Rp 148,557,000,000	Rp629,082,000,000	0.236148865
		2017	Rp 148,090,000,000	Rp681,889,000,000	0.217176109
		2018	Rp 203,988,000,000	Rp867,837,000,000	0.235053357
32	SKBM	2015	Rp 13,479,285,258	Rp53,629,853,879	0.251339213
		2016	Rp 14,508,427,337	Rp57,089,743,145	0.254133694
		2017	Rp 9,670,478,763	Rp39,229,665,761	0.246509334
		2018	Rp 9,477,452,250	Rp20,887,453,647	0.453738996
33	SMGR	2015	Rp 1,325,482,459,000	Rp5,850,923,497,000	0.226542436
		2016	Rp 549,584,720,000	Rp5,084,621,543,000	0.108087636
		2017	Rp 703,520,449,000	Rp2,746,546,363,000	0.256147305
		2018	Rp 1,019,255,087,000	Rp4,104,959,323,000	0.248298462
34	SMSM	2015	Rp 122,410,000,000	Rp583,717,000,000	0.209707786
		2016	Rp 156,016,000,000	Rp658,208,000,000	0.237031455
		2017	Rp 165,250,000,000	Rp720,638,000,000	0.229310694
		2018	Rp 194,731,000,000	Rp828,281,000,000	0.23510258
35	TCID	2015	Rp 36,647,669,460	Rp583,121,947,494	0.062847351
		2016	Rp 59,416,261,296	Rp221,475,857,643	0.268274212
		2017	Rp 63,956,663,719	Rp243,083,045,787	0.263106230
		2018	Rp 61,576,511,908	Rp234,625,954,664	0.262445440
36	TOTO	2015	Rp 96,337,115,958	Rp381,573,896,617	0.252473025
		2016	Rp 82,756,308,203	Rp251,320,891,921	0.329285431
		2017	Rp 98,725,062,966	Rp377,660,867,510	0.261411948
		2018	Rp 105,305,767,799	Rp451,998,563,901	0.232978103

No (1)	Kode (2)	Tahun (3)	Beban Pajak (4)	Laba Sebelum Pajak (5)	TA (6) = (4):(5)
37	TSPC	2015	Rp 177,892,281,060	Rp707,110,932,867	0.251576199
		2016	Rp 173,464,664,107	Rp718,958,200,369	0.241272252
		2017	Rp 186,750,680,877	Rp744,090,262,873	0.250978531
		2018	Rp 187,322,033,018	Rp727,700,178,905	0.2574165
38	UNVR	2015	Rp 1,977,685,000,000	Rp7,829,490,000,000	0.252594358
		2016	Rp 2,181,213,000,000	Rp8,571,885,000,000	0.254461300
		2017	Rp 2,367,099,000,000	Rp9,371,661,000,000	0.252580519
		2018	Rp 3,076,319,000,000	Rp12,185,764,000,000	0.252451877
39	WIIM	2015	Rp 46,881,830,192	Rp177,962,941,779	0.263435914
		2016	Rp 30,372,690,384	Rp136,662,997,252	0.222245165
		2017	Rp 13,901,517,361	Rp54,491,308,212	0.255114399
		2018	Rp 19,587,786,800	Rp70,730,637,719	0.276934967
40	WTON	2015	Rp 27,749,539,294	Rp199,533,561,064	0.13907204
		2016	Rp 58,691,974,024	Rp340,259,601,398	0.17249175
		2017	Rp 79,042,760,767	Rp419,501,620,158	0.188420633
		2018	Rp 132,611,129,232	Rp619,251,303,685	0.214147517

LAMPIRAN 4. PERHITUNGAN VARIABEL KOMITE AUDIT (KOMAU)

No (1)	Kode (2)	Tahun (3)	Jumlah Komite Audit Diluar Komisaris Independen (4)	Jumlah Komite Audit (5)	KOMAU (6) = (4):(5)
1	AMFG	2015	3	4	0.75
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
2	ASII	2015	3	4	0.75
		2016	3	4	0.75
		2017	3	4	0.75
		2018	3	4	0.75
3	AUTO	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
4	BATA	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
5	CEKA	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667

No (1)	Kode (2)	Tahun (3)	Jumlah Komite Audit Diluar Komisaris Independen (4)	Jumlah Komite Audit (5)	KOMAU (6) = (4):(5)
6	CPIN	2015	3	5	0.6
		2016	3	5	0.6
		2017	3	4	0.75
		2018	2	3	0.66666667
7	DLTA	2015	2	3	0.66666667
		2016	2	3	0.66666667
		2017	2	3	0.66666667
		2018	2	3	0.66666667
8	DPNS	2015	2	3	0.66666667
		2016	2	3	0.66666667
		2017	2	3	0.66666667
		2018	2	3	0.66666667
9	DVLA	2015	2	3	0.66666667
		2016	2	3	0.66666667
		2017	2	3	0.66666667
		2018	2	3	0.66666667
10	EKAD	2015	2	3	0.66666667
		2016	2	3	0.66666667
		2017	2	3	0.66666667
		2018	2	3	0.66666667
11	GGRM	2015	2	3	0.66666667
		2016	2	3	0.66666667
		2017	2	3	0.66666667
		2018	2	3	0.66666667

No (1)	Kode (2)	Tahun (3)	Jumlah Komite Audit Diluar Komisaris Independen (4)	Jumlah Komite Audit (5)	KOMAU (6) = (4):(5)
12	HMSP	2015	1	4	0.25
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
13	IGAR	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
14	INAI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
15	INCI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
16	INDF	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
17	INDS	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667

No	Kode	Tahun	Jumlah Komite Audit Diluar Komisaris Independen	Jumlah Komite Audit	KOMAU (6) = (4):(5)
(1)	(2)	(3)	(4)	(5)	(6) = (4):(5)
18	INTP	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
19	JPFA	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
20	KAEF	2015	3	4	0.75
		2016	3	4	0.75
		2017	3	4	0.75
		2018	3	4	0.75
21	KBLI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
22	KBLM	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
23	KDSI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667

No (1)	Kode (2)	Tahun (3)	Jumlah Komite Audit Diluar Komisaris Independen (4)	Jumlah Komite Audit (5)	KOMAU (6) = (4):(5)
24	KLBF	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
25	MERK	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
26	MLBI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
27	MYOR	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
28	RICY	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
29	ROTI	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667

No	Kode	Tahun	Jumlah Komite Audit Diluar Komisaris Independen	Jumlah Komite Audit	KOMAU
(1)	(2)	(3)	(4)	(5)	(6) = (4):(5)
30	SCCO	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
31	SIDO	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
32	SKBM	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
33	SMGR	2015	3	4	0.75
		2016	3	4	0.75
		2017	3	4	0.75
		2018	3	4	0.75
34	SMSM	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
35	TCID	2015	2	4	0.5
		2016	2	4	0.5
		2017	2	3	0.666666667
		2018	2	3	0.666666667

No (1)	Kode (2)	Tahun (3)	Jumlah Komite Audit Diluar Komisaris Independen (4)	Jumlah Komite Audit (5)	KOMAU (6) = (4):(5)
36	TOTO	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
37	TSPC	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
38	UNVR	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
39	WIIM	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667
40	WTON	2015	2	3	0.666666667
		2016	2	3	0.666666667
		2017	2	3	0.666666667
		2018	2	3	0.666666667

**LAMPIRAN 5. PERHITUNGAN VARIABEL KOMISARIS INDEPENDEN
(KOMIN)**

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
1	AMFG	2015	2	6	0.333333333
		2016	2	6	0.333333333
		2017	2	6	0.333333333
		2018	2	6	0.333333333
2	ASII	2015	4	11	0.363636364
		2016	4	12	0.333333333
		2017	4	12	0.333333333
		2018	3	10	0.3
3	AUTO	2015	3	9	0.333333333
		2016	3	8	0.375
		2017	3	8	0.375
		2018	3	8	0.375
4	BATA	2015	2	5	0.4
		2016	2	4	0.5
		2017	2	4	0.5
		2018	1	3	0.333333333
5	CEKA	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
6	CPIN	2015	2	6	0.333333333
		2016	2	4	0.5
		2017	1	3	0.333333333
		2018	1	3	0.333333333
7	DLTA	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	5	0.4
		2018	2	5	0.4
8	DPNS	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
9	DVLA	2015	2	6	0.333333333
		2016	3	7	0.428571429
		2017	3	7	0.428571429
		2018	3	7	0.428571429
10	EKAD	2015	1	2	0.5
		2016	1	2	0.5
		2017	1	2	0.5
		2018	1	2	0.5
11	GGRM	2015	2	4	0.5
		2016	2	4	0.5
		2017	2	4	0.5
		2018	2	4	0.5

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
12	HMSP	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	5	0.4
		2018	2	6	0.333333333
13	IGAR	2015	1	2	0.5
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
14	INAI	2015	2	4	0.5
		2016	2	4	0.5
		2017	2	4	0.5
		2018	2	4	0.5
15	INCI	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
16	INDF	2015	3	8	0.375
		2016	3	8	0.375
		2017	3	8	0.375
		2018	3	8	0.375
17	INDS	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
18	INTP	2015	3	7	0.428571429
		2016	3	7	0.428571429
		2017	3	7	0.428571429
		2018	2	6	0.333333333
19	JPFA	2015	1	3	0.333333333
		2016	2	4	0.5
		2017	2	5	0.4
		2018	3	6	0.5
20	KAEF	2015	1	5	0.2
		2016	1	5	0.2
		2017	1	5	0.2
		2018	2	5	0.4
21	KBLI	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	6	0.333333333
		2018	2	6	0.333333333
22	KBLM	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	2	3	0.666666667
23	KDSI	2015	2	4	0.5
		2016	2	4	0.5
		2017	2	4	0.5
		2018	1	3	0.333333333

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
24	KLBF	2015	3	7	0.428571429
		2016	3	7	0.428571429
		2017	3	7	0.428571429
		2018	2	6	0.333333333
25	MERK	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
26	MLBI	2015	4	7	0.571428571
		2016	4	7	0.571428571
		2017	3	6	0.5
		2018	3	6	0.5
27	MYOR	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	5	0.4
		2018	2	5	0.4
28	RICY	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
29	ROTI	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
30	SCCO	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
31	SIDO	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	2	5	0.4
32	SKBM	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
33	SMGR	2015	2	7	0.285714286
		2016	2	7	0.285714286
		2017	2	7	0.285714286
		2018	2	7	0.285714286
34	SMSM	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	2	0.5
35	TCID	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	5	0.4
		2018	2	5	0.4

No (1)	Kode (2)	Tahun (3)	Jumlah Dewan Komisaris Independen (4)	Anggota Dewan Komisaris (5)	KOMIN (6) = (4):(5)
36	TOTO	2015	2	5	0.4
		2016	2	5	0.4
		2017	2	5	0.4
		2018	2	5	0.4
37	TSPC	2015	2	4	0.5
		2016	3	6	0.5
		2017	3	5	0.6
		2018	3	5	0.6
38	UNVR	2015	4	5	0.8
		2016	4	5	0.8
		2017	4	5	0.8
		2018	4	5	0.8
39	WIIM	2015	1	3	0.333333333
		2016	1	3	0.333333333
		2017	1	3	0.333333333
		2018	1	3	0.333333333
40	WTON	2015	2	6	0.333333333
		2016	2	6	0.333333333
		2017	3	7	0.428571429
		2018	3	7	0.428571429

LAMPIRAN 6. PERHITUNGAN VARIABEL LEVERAGE (DEBTRA)

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
1	AMFG	2015	Rp880,052,000,000	Rp4,270,275,000,000	0.206087898
		2016	Rp1,905,626,000,000	Rp5,504,890,000,000	0.346169678
		2017	Rp2,718,939,000,000	Rp6,267,816,000,000	0.433793685
		2018	Rp4,835,966,000,000	Rp8,432,632,000,000	0.573482396
2	ASII	2015	Rp118,902,000,000,000	Rp245,435,000,000,000	0.484454132
		2016	Rp121,949,000,000,000	Rp261,855,000,000,000	0.465711194
		2017	Rp139,325,000,000,000	Rp295,830,000,000,000	0.470963053
		2018	Rp170,348,000,000,000	Rp344,711,000,000,000	0.494176281
3	AUTO	2015	Rp4,195,684,000,000	Rp14,339,110,000,000	0.292604213
		2016	Rp4,075,716,000,000	Rp14,612,274,000,000	0.278924143
		2017	Rp4,003,233,000,000	Rp14,762,309,000,000	0.271179326
		2018	Rp4,626,013,000,000	Rp15,889,648,000,000	0.291133762
4	BATA	2015	Rp248,070,766,000	Rp795,257,974,000	0.311937477
		2016	Rp247,587,638,000	Rp804,742,917,000	0.307660537
		2017	Rp276,382,503,000	Rp855,691,231,000	0.322993263
		2018	Rp240,048,866,000	Rp876,856,225,000	0.273760805
5	CEKA	2015	Rp845,932,695,663	Rp1,485,826,210,015	0.569334886
		2016	Rp538,044,038,690	Rp1,425,964,152,418	0.37731947
		2017	Rp489,592,257,434	Rp1,392,636,444,501	0.351557838
		2018	Rp192,308,466,864	Rp1,168,956,042,706	0.164513001
6	CPIN	2015	Rp12,123,488,000,000	Rp24,684,915,000,000	0.491129421
		2016	Rp10,047,751,000,000	Rp24,204,994,000,000	0.415110659
		2017	Rp8,819,768,000,000	Rp24,522,593,000,000	0.359658866
		2018	Rp8,253,944,000,000	Rp27,645,118,000,000	0.29856787

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
7	DLTA	2015	Rp188,700,435,000	Rp1,038,321,916,000	0.181735965
		2016	Rp185,422,642,000	Rp1,197,796,650,000	0.154803106
		2017	Rp196,197,372,000	Rp1,340,842,765,000	0.146323922
		2018	Rp239,353,356,000	Rp1,523,517,170,000	0.157105782
8	DPNS	2015	Rp33,187,031,327	Rp274,483,110,371	0.120907371
		2016	Rp32,865,162,199	Rp296,129,565,784	0.110982374
		2017	Rp40,655,786,593	Rp308,491,173,960	0.13178914
		2018	Rp44,476,413,260	Rp322,185,012,261	0.13804619
9	DVLA	2015	Rp402,760,903,000	Rp1,376,278,237,000	0.29264497
		2016	Rp451,785,946,000	Rp1,531,365,558,000	0.295021619
		2017	Rp524,586,078,000	Rp1,640,886,147,000	0.319696817
		2018	Rp482,559,876,000	Rp1,682,821,739,000	0.286756384
10	EKAD	2015	Rp97,730,178,889	Rp389,691,595,500	0.250788521
		2016	Rp110,503,822,983	Rp702,508,630,708	0.157298883
		2017	Rp133,949,920,707	Rp796,767,646,172	0.168116667
		2018	Rp128,684,953,153	Rp853,267,454,400	0.150814323
11	GGRM	2015	Rp25,497,504,000,000	Rp63,505,413,000,000	0.40150127
		2016	Rp23,387,406,000,000	Rp62,951,634,000,000	0.371513883
		2017	Rp24,572,266,000,000	Rp66,759,930,000,000	0.36806908
		2018	Rp23,963,934,000,000	Rp69,097,219,000,000	0.346814739
12	HMSP	2015	Rp5,994,664,000,000	Rp38,010,724,000,000	0.157709808
		2016	Rp8,333,263,000,000	Rp42,508,277,000,000	0.196038597
		2017	Rp9,028,078,000,000	Rp43,141,063,000,000	0.209268789
		2018	Rp11,244,167,000,000	Rp46,602,420,000,000	0.241278607

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
13	IGAR	2015	Rp73,471,782,127	Rp383,936,040,590	0.19136464
		2016	Rp65,716,637,766	Rp439,465,673,296	0.14953759
		2017	Rp71,075,842,431	Rp513,022,591,574	0.138543299
		2018	Rp87,283,567,361	Rp570,197,810,698	0.153075943
14	INAI	2015	Rp1,090,438,393,880	Rp1,330,259,296,537	0.819718679
		2016	Rp1,081,015,810,782	Rp1,339,032,413,455	0.80731116
		2017	Rp936,511,874,370	Rp1,213,916,545,120	0.77147962
		2018	Rp1,096,799,666,849	Rp1,400,683,598,096	0.783045984
15	INCI	2015	Rp15,494,757,317	Rp169,546,066,314	0.09138966
		2016	Rp26,524,918,593	Rp269,351,381,344	0.09847701
		2017	Rp35,408,565,186	Rp303,788,390,330	0.116556677
		2018	Rp71,410,278,158	Rp391,362,697,956	0.182465724
16	INDF	2015	Rp48,709,933,000,000	Rp91,831,526,000,000	0.530427132
		2016	Rp38,233,092,000,000	Rp82,174,515,000,000	0.465267023
		2017	Rp41,298,111,000,000	Rp88,400,877,000,000	0.467168567
		2018	Rp46,620,996,000,000	Rp96,537,796,000,000	0.482929981
17	INDS	2015	Rp634,889,428,231	Rp2,553,928,346,219	0.248593281
		2016	Rp409,208,624,907	Rp2,477,272,502,538	0.165185148
		2017	Rp289,798,419,319	Rp2,434,617,337,849	0.119032431
		2018	Rp228,105,732,114	Rp2,482,337,567,967	0.091891504
18	INTP	2015	Rp3,772,410,000,000	Rp27,638,360,000,000	0.136491818
		2016	Rp4,011,877,000,000	Rp30,150,580,000,000	0.133061354
		2017	Rp4,307,169,000,000	Rp28,863,676,000,000	0.149224548
		2018	Rp4,566,973,000,000	Rp27,788,562,000,000	0.164347223

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
19	JPFA	2015	Rp11,049,774,000,000	Rp17,159,466,000,000	0.643946263
		2016	Rp9,878,062,000,000	Rp19,251,026,000,000	0.513118729
		2017	Rp11,297,508,000,000	Rp19,959,548,000,000	0.566020233
		2018	Rp12,823,219,000,000	Rp23,038,028,000,000	0.556610965
20	KAEF	2015	Rp1,378,319,672,511	Rp3,434,879,313,034	0.401271645
		2016	Rp2,341,155,131,870	Rp4,612,562,541,064	0.507560626
		2017	Rp3,523,628,217,406	Rp6,096,148,972,534	0.578008876
		2018	Rp6,103,967,587,830	Rp9,460,427,317,681	0.645210558
21	KBLI	2015	Rp524,437,909,934	Rp1,551,799,840,976	0.33795461
		2016	Rp550,076,575,595	Rp1,871,422,416,044	0.293935015
		2017	Rp1,227,014,231,702	Rp3,013,760,616,985	0.407137257
		2018	Rp1,213,840,888,147	Rp3,244,821,647,076	0.374085549
22	KBLM	2015	Rp357,910,337,055	Rp654,385,717,061	0.546940937
		2016	Rp318,436,089,653	Rp639,091,366,917	0.498263795
		2017	Rp443,770,270,269	Rp1,235,198,847,468	0.359270308
		2018	Rp476,887,194,322	Rp1,298,358,478,375	0.367300096
23	KDSI	2015	Rp798,172,379,792	Rp1,177,093,668,866	0.678087395
		2016	Rp722,488,734,446	Rp1,142,273,020,550	0.632500918
		2017	Rp842,752,226,507	Rp1,328,291,727,616	0.634463205
		2018	Rp836,245,435,111	Rp1,391,416,464,512	0.601002975
24	KLBF	2015	Rp2,758,131,396,170	Rp13,696,417,381,439	0.20137612
		2016	Rp2,762,162,069,572	Rp15,226,009,210,657	0.181410771
		2017	Rp2,722,207,633,646	Rp16,616,239,416,335	0.163828142
		2018	Rp2,851,611,349,015	Rp18,146,206,145,369	0.157146421

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
25	MERK	2015	Rp168,103,536,000	Rp641,646,818,000	0.261987641
		2016	Rp161,262,425,000	Rp743,934,894,000	0.21676954
		2017	Rp231,569,103,000	Rp847,006,544,000	0.273397065
		2018	Rp744,833,288,000	Rp1,263,113,689,000	0.589680323
26	MLBI	2015	Rp1,334,373,000,000	Rp2,100,853,000,000	0.635157719
		2016	Rp1,454,398,000,000	Rp2,275,038,000,000	0.639285146
		2017	Rp1,445,173,000,000	Rp2,510,078,000,000	0.575748244
		2018	Rp1,721,965,000,000	Rp2,889,501,000,000	0.595938537
27	MYOR	2015	Rp6,148,255,759,034	Rp11,342,715,686,221	0.542044421
		2016	Rp6,657,165,872,077	Rp12,922,421,859,142	0.515163949
		2017	Rp7,561,503,434,179	Rp14,915,849,800,251	0.506944193
		2018	Rp9,049,161,944,940	Rp17,591,706,426,634	0.514399327
28	RICY	2015	Rp798,114,824,380	Rp1,198,193,867,892	0.666098238
		2016	Rp876,184,855,001	Rp1,288,683,925,066	0.679906716
		2017	Rp941,305,576,442	Rp1,371,570,948,138	0.686297401
		2018	Rp1,094,692,568,786	Rp1,539,602,054,832	0.711023063
29	ROTI	2015	Rp1,517,788,685,162	Rp2,706,323,637,034	0.560830443
		2016	Rp1,476,889,086,692	Rp2,919,640,858,718	0.50584615
		2017	Rp1,739,467,993,982	Rp4,559,573,709,411	0.381497944
		2018	Rp1,476,909,260,772	Rp4,393,810,380,883	0.336134046
30	SCCO	2015	Rp850,791,824,810	Rp1,773,144,328,632	0.479820966
		2016	Rp1,229,514,818,362	Rp2,449,935,491,586	0.501855997
		2017	Rp1,286,017,105,712	Rp4,014,244,589,706	0.320363415
		2018	Rp1,254,447,340,790	Rp4,165,196,478,857	0.301173629

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
31	SIDO	2015	Rp197,797,000,000	Rp2,796,111,000,000	0.070740039
		2016	Rp229,729,000,000	Rp2,987,614,000,000	0.076893802
		2017	Rp262,333,000,000	Rp3,158,198,000,000	0.08306414
		2018	Rp435,014,000,000	Rp3,337,628,000,000	0.130336275
32	SKBM	2015	Rp420,396,809,051	Rp764,484,248,710	0.549909053
		2016	Rp633,267,725,358	Rp1,001,657,012,004	0.632220129
		2017	Rp599,790,014,646	Rp1,623,027,475,045	0.36955013
		2018	Rp730,789,419,438	Rp1,771,365,972,009	0.412556993
33	SMGR	2015	Rp10,712,320,531,000	Rp38,153,118,932,000	0.280771817
		2016	Rp13,652,504,525,000	Rp44,226,895,982,000	0.308692352
		2017	Rp19,022,617,574,000	Rp49,068,650,213,000	0.387673545
		2018	Rp18,419,594,705,000	Rp51,155,890,227,000	0.360067914
34	SMSM	2015	Rp779,860,000,000	Rp2,220,108,000,000	0.351271199
		2016	Rp674,685,000,000	Rp2,254,740,000,000	0.299229623
		2017	Rp615,157,000,000	Rp2,443,341,000,000	0.251768787
		2018	Rp650,926,000,000	Rp2,801,203,000,000	0.232373734
35	TCID	2015	Rp367,225,370,670	Rp2,082,096,848,703	0.176372857
		2016	Rp401,942,530,776	Rp2,185,101,038,101	0.183946886
		2017	Rp503,480,853,006	Rp2,361,807,189,430	0.213176103
		2018	Rp472,680,346,662	Rp2,445,143,511,801	0.193313948
36	TOTO	2015	Rp947,997,940,099	Rp2,439,540,859,205	0.388596869
		2016	Rp1,057,566,418,720	Rp2,581,440,938,262	0.409680657
		2017	Rp1,132,699,218,954	Rp2,826,490,815,501	0.400743994
		2018	Rp967,642,637,307	Rp2,897,119,790,044	0.334001597

No (1)	Kode (2)	Tahun (3)	Total Utang (4)	Total Aset (5)	DEBTRA (6) = (4):(5)
37	TSPC	2015	Rp1,947,588,124,083	Rp6,284,729,099,203	0.309892136
		2016	Rp1,950,534,206,746	Rp6,585,807,349,438	0.296172375
		2017	Rp2,352,891,899,876	Rp7,434,900,309,021	0.31646583
		2018	Rp2,437,126,989,832	Rp7,869,975,060,326	0.309674042
38	UNVR	2015	Rp10,902,585,000,000	Rp15,729,945,000,000	0.693110179
		2016	Rp12,041,437,000,000	Rp16,745,695,000,000	0.719076575
		2017	Rp13,733,025,000,000	Rp18,906,413,000,000	0.726368614
		2018	Rp11,944,837,000,000	Rp19,522,970,000,000	0.611835033
39	WIIM	2015	Rp398,991,064,485	Rp1,342,700,045,391	0.297155769
		2016	Rp362,540,740,471	Rp1,353,634,132,275	0.267827718
		2017	Rp247,620,731,930	Rp1,225,712,093,041	0.202021938
		2018	Rp250,337,111,893	Rp1,255,573,914,558	0.199380625
40	WTON	2015	Rp2,192,672,341,480	Rp4,456,097,502,805	0.492061123
		2016	Rp2,171,844,871,665	Rp4,662,319,785,318	0.465829238
		2017	Rp4,320,040,760,958	Rp7,067,976,095,043	0.611213267
		2018	Rp5,744,966,289,467	Rp8,881,778,299,672	0.64682613

LAMPIRAN 7. PERHITUNGAN VARIABEL PROFITABILITAS (ROA)

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
1	AMFG	2015	Rp341,346,000,000	Rp4,270,275,000,000	0.079935367
		2016	Rp260,444,000,000	Rp5,504,890,000,000	0.04731139
		2017	Rp38,569,000,000	Rp6,267,816,000,000	0.006153499
		2018	Rp6,596,000,000	Rp8,432,632,000,000	0.000782199
2	ASII	2015	Rp15,613,000,000,000	Rp245,435,000,000,000	0.063613584
		2016	Rp18,302,000,000,000	Rp261,855,000,000,000	0.069893643
		2017	Rp23,121,000,000,000	Rp295,830,000,000,000	0.078156374
		2018	Rp27,372,000,000,000	Rp344,711,000,000,000	0.079405647
3	AUTO	2015	Rp322,701,000,000	Rp14,339,110,000,000	0.022504953
		2016	Rp483,421,000,000	Rp14,612,274,000,000	0.033083215
		2017	Rp547,781,000,000	Rp14,762,309,000,000	0.037106729
		2018	Rp680,801,000,000	Rp15,889,648,000,000	0.042845568
4	BATA	2015	Rp129,519,446,000	Rp795,257,974,000	0.162864693
		2016	Rp42,231,663,000	Rp804,742,917,000	0.052478453
		2017	Rp53,654,376,000	Rp855,691,231,000	0.062702963
		2018	Rp67,944,867,000	Rp876,856,225,000	0.077486896
5	CEKA	2015	Rp106,549,446,980	Rp1,485,826,210,015	0.071710572
		2016	Rp249,697,013,626	Rp1,425,964,152,418	0.175107497
		2017	Rp107,420,886,839	Rp1,392,636,444,501	0.07713491
		2018	Rp92,649,656,775	Rp1,168,956,042,706	0.079258461

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
6	CPIN	2015	Rp1,832,598,000,000	Rp24,684,915,000,000	0.074239591
		2016	Rp2,225,402,000,000	Rp24,204,994,000,000	0.091939787
		2017	Rp2,496,787,000,000	Rp24,522,593,000,000	0.101815783
		2018	Rp4,551,485,000,000	Rp27,645,118,000,000	0.164639739
7	DLTA	2015	Rp192,045,199,000	Rp1,038,321,916,000	0.184957282
		2016	Rp254,509,268,000	Rp1,197,796,650,000	0.212481199
		2017	Rp279,772,635,000	Rp1,340,842,765,000	0.20865432
		2018	Rp338,129,985,000	Rp1,523,517,170,000	0.221940384
8	DPNS	2015	Rp9,859,176,172	Rp274,483,110,371	0.035919063
		2016	Rp10,009,391,103	Rp296,129,565,784	0.033800715
		2017	Rp5,963,420,071	Rp308,491,173,960	0.019330926
		2018	Rp9,380,137,352	Rp322,185,012,261	0.029114133
9	DVLA	2015	Rp107,894,430,000	Rp1,376,278,237,000	0.078395798
		2016	Rp152,083,400,000	Rp1,531,365,558,000	0.099312277
		2017	Rp162,249,293,000	Rp1,640,886,147,000	0.098879068
		2018	Rp200,651,968,000	Rp1,682,821,739,000	0.119235427
10	EKAD	2015	Rp47,040,256,456	Rp389,691,595,500	0.120711499
		2016	Rp90,685,821,530	Rp702,508,630,708	0.129088551
		2017	Rp76,195,665,729	Rp796,767,646,172	0.095630974
		2018	Rp74,045,187,763	Rp853,267,454,400	0.086778404
11	GGRM	2015	Rp6,452,834,000,000	Rp63,505,413,000,000	0.101610771
		2016	Rp6,672,682,000,000	Rp62,951,634,000,000	0.105996963
		2017	Rp7,755,347,000,000	Rp66,759,930,000,000	0.116167692
		2018	Rp7,793,068,000,000	Rp69,097,219,000,000	0.112784105

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
12	HMSP	2015	Rp10,363,308,000,000	Rp38,010,724,000,000	0.272641689
		2016	Rp12,762,229,000,000	Rp42,508,277,000,000	0.300229271
		2017	Rp12,670,534,000,000	Rp43,141,063,000,000	0.293700088
		2018	Rp13,538,418,000,000	Rp46,602,420,000,000	0.290508905
13	IGAR	2015	Rp51,416,184,307	Rp383,936,040,590	0.133918619
		2016	Rp69,305,629,795	Rp439,465,673,296	0.157704308
		2017	Rp72,376,683,136	Rp513,022,591,574	0.141078939
		2018	Rp44,672,438,405	Rp570,197,810,698	0.07834551
14	INAI	2015	Rp28,615,673,167	Rp1,330,259,296,537	0.02151135
		2016	Rp35,552,975,244	Rp1,339,032,413,455	0.026551243
		2017	Rp38,651,704,520	Rp1,213,916,545,120	0.031840496
		2018	Rp40,463,141,352	Rp1,400,683,598,096	0.028888138
15	INCI	2015	Rp16,960,660,023	Rp169,546,066,314	0.100035704
		2016	Rp9,988,836,259	Rp269,351,381,344	0.037084778
		2017	Rp16,554,272,131	Rp303,788,390,330	0.054492774
		2018	Rp16,675,673,703	Rp391,362,697,956	0.042609257
16	INDF	2015	Rp3,231,713,000,000	Rp91,831,526,000,000	0.03519176
		2016	Rp5,266,906,000,000	Rp82,174,515,000,000	0.064094154
		2017	Rp5,097,264,000,000	Rp88,400,877,000,000	0.057660785
		2018	Rp4,961,851,000,000	Rp96,537,796,000,000	0.051398014
17	INDS	2015	Rp1,933,819,152	Rp2,553,928,346,219	0.000757194
		2016	Rp49,556,367,334	Rp2,477,272,502,538	0.020004407
		2017	Rp113,639,539,901	Rp2,434,617,337,849	0.046676551
		2018	Rp110,686,883,366	Rp2,482,337,567,967	0.044589779

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
18	INTP	2015	Rp4,356,661,000,000	Rp27,638,360,000,000	0.157630952
		2016	Rp3,870,319,000,000	Rp30,150,580,000,000	0.12836632
		2017	Rp1,859,818,000,000	Rp28,863,676,000,000	0.064434551
		2018	Rp1,145,937,000,000	Rp27,788,562,000,000	0.041237722
19	JPFA	2015	Rp524,484,000,000	Rp17,159,466,000,000	0.030565287
		2016	Rp2,171,608,000,000	Rp19,251,026,000,000	0.112804793
		2017	Rp1,043,104,000,000	Rp19,959,548,000,000	0.052260903
		2018	Rp2,253,201,000,000	Rp23,038,028,000,000	0.097803553
20	KAEF	2015	Rp265,549,762,082	Rp3,434,879,313,034	0.077309779
		2016	Rp271,597,947,663	Rp4,612,562,541,064	0.058882225
		2017	Rp331,707,917,461	Rp6,096,148,972,534	0.054412699
		2018	Rp401,792,808,948	Rp9,460,427,317,681	0.042470894
21	KBLI	2015	Rp115,371,098,970	Rp1,551,799,840,976	0.074346637
		2016	Rp334,338,838,592	Rp1,871,422,416,044	0.178654929
		2017	Rp358,974,051,474	Rp3,013,760,616,985	0.119111667
		2018	Rp235,651,063,203	Rp3,244,821,647,076	0.072623734
22	KBLM	2015	Rp12,760,365,612	Rp654,385,717,061	0.019499762
		2016	Rp19,839,776,249	Rp639,091,366,917	0.031043724
		2017	Rp43,994,949,645	Rp1,235,198,847,468	0.035617706
		2018	Rp40,675,096,628	Rp1,298,358,478,375	0.031328094
23	KDSI	2015	Rp11,470,563,293	Rp1,177,093,668,866	0.009744818
		2016	Rp47,127,349,067	Rp1,142,273,020,550	0.041257517
		2017	Rp68,965,208,549	Rp1,328,291,727,616	0.051920227
		2018	Rp76,761,902,211	Rp1,391,416,464,512	0.055168172

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
24	KLBF	2015	Rp2,057,694,281,873	Rp13,696,417,381,439	0.15023595
		2016	Rp2,350,884,933,551	Rp15,226,009,210,657	0.154399285
		2017	Rp2,453,251,410,604	Rp16,616,239,416,335	0.147641795
		2018	Rp2,497,261,964,757	Rp18,146,206,145,369	0.137618957
25	MERK	2015	Rp142,545,462,000	Rp641,646,818,000	0.222155644
		2016	Rp153,842,847,000	Rp743,934,894,000	0.206796116
		2017	Rp144,677,294,000	Rp847,006,544,000	0.170810125
		2018	Rp1,163,324,165,000	Rp1,263,113,689,000	0.920997195
26	MLBI	2015	Rp496,909,000,000	Rp2,100,853,000,000	0.236527258
		2016	Rp982,129,000,000	Rp2,275,038,000,000	0.431697844
		2017	Rp1,322,067,000,000	Rp2,510,078,000,000	0.526703553
		2018	Rp1,224,807,000,000	Rp2,889,501,000,000	0.42388184
27	MYOR	2015	Rp1,250,233,128,560	Rp11,342,715,686,221	0.110223439
		2016	Rp1,388,676,127,665	Rp12,922,421,859,142	0.107462529
		2017	Rp1,630,953,830,893	Rp14,915,849,800,251	0.109343675
		2018	Rp1,760,434,280,304	Rp17,591,706,426,634	0.100071831
28	RICY	2015	Rp13,465,713,464	Rp1,198,193,867,892	0.011238343
		2016	Rp14,033,426,519	Rp1,288,683,925,066	0.010889735
		2017	Rp16,558,562,699	Rp1,371,570,948,138	0.012072699
		2018	Rp18,480,376,458	Rp1,539,602,054,832	0.012003346
29	ROTI	2015	Rp270,538,700,440	Rp2,706,323,637,034	0.099965391
		2016	Rp279,777,368,831	Rp2,919,640,858,718	0.095825953
		2017	Rp135,364,021,139	Rp4,559,573,709,411	0.029687868
		2018	Rp127,171,436,363	Rp4,393,810,380,883	0.028943315

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
30	SCCO	2015	Rp159,119,546,125	Rp1,773,144,328,632	0.089738632
		2016	Rp340,593,630,534	Rp2,449,935,491,586	0.139021469
		2017	Rp269,730,298,809	Rp4,014,244,589,706	0.067193289
		2018	Rp253,995,332,656	Rp4,165,196,478,857	0.060980396
31	SIDO	2015	Rp437,475,000,000	Rp2,796,111,000,000	0.156458381
		2016	Rp480,525,000,000	Rp2,987,614,000,000	0.160839051
		2017	Rp533,799,000,000	Rp3,158,198,000,000	0.169020118
		2018	Rp663,849,000,000	Rp3,337,628,000,000	0.198898439
32	SKBM	2015	Rp40,150,568,620	Rp764,484,248,710	0.052519811
		2016	Rp22,545,456,050	Rp1,001,657,012,004	0.02250816
		2017	Rp25,880,464,791	Rp1,623,027,475,045	0.015945796
		2018	Rp15,954,632,472	Rp1,771,365,972,009	0.009006966
33	SMGR	2015	Rp4,525,441,038,000	Rp38,153,118,932,000	0.118612611
		2016	Rp4,535,036,823,000	Rp44,226,895,982,000	0.102540247
		2017	Rp1,650,006,251,000	Rp49,068,650,213,000	0.033626485
		2018	Rp3,085,704,236,000	Rp51,155,890,227,000	0.060319627
34	SMSM	2015	Rp461,307,000,000	Rp2,220,108,000,000	0.207785837
		2016	Rp502,192,000,000	Rp2,254,740,000,000	0.222727232
		2017	Rp555,388,000,000	Rp2,443,341,000,000	0.22730679
		2018	Rp633,550,000,000	Rp2,801,203,000,000	0.226170685
35	TCID	2015	Rp544,474,278,014	Rp2,082,096,848,703	0.261502859
		2016	Rp162,059,596,347	Rp2,185,101,038,101	0.074165722
		2017	Rp179,126,382,068	Rp2,361,807,189,430	0.075842932
		2018	Rp173,049,442,756	Rp2,445,143,511,801	0.070772714

No (1)	Kode (2)	Tahun (3)	Laba Bersih Setelah Pajak (4)	Total Aset (5)	ROA (6) = (4):(5)
36	TOTO	2015	Rp285,236,780,659	Rp2,439,540,859,205	0.116922322
		2016	Rp168,564,583,718	Rp2,581,440,938,262	0.06529864
		2017	Rp278,935,804,544	Rp2,826,490,815,501	0.098686259
		2018	Rp346,692,796,102	Rp2,897,119,790,044	0.119668091
37	TSPC	2015	Rp529,218,651,807	Rp6,284,729,099,203	0.084207075
		2016	Rp545,493,536,262	Rp6,585,807,349,438	0.082828651
		2017	Rp557,339,581,996	Rp7,434,900,309,021	0.074962617
		2018	Rp540,378,145,887	Rp7,869,975,060,326	0.06866326
38	UNVR	2015	Rp5,851,805,000,000	Rp15,729,945,000,000	0.372016876
		2016	Rp6,390,672,000,000	Rp16,745,695,000,000	0.381630742
		2017	Rp7,004,562,000,000	Rp18,906,413,000,000	0.370486036
		2018	Rp9,109,445,000,000	Rp19,522,970,000,000	0.466601393
39	WIIM	2015	Rp131,081,111,587	Rp1,342,700,045,391	0.097625015
		2016	Rp106,290,306,868	Rp1,353,634,132,275	0.078522183
		2017	Rp40,589,790,851	Rp1,225,712,093,041	0.033115273
		2018	Rp51,142,850,919	Rp1,255,573,914,558	0.040732648
40	WTON	2015	Rp171,784,021,770	Rp4,456,097,502,805	0.038550328
		2016	Rp281,567,627,374	Rp4,662,319,785,318	0.060392174
		2017	Rp340,458,859,391	Rp7,067,976,095,043	0.048169215
		2018	Rp486,640,174,453	Rp8,881,778,299,672	0.054790849

LAMPIRAN 8. VARIABEL PENELITIAN

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
1	AMFG	2015	0.26475726	1	0.75	11	0.333333	0.206088	0.07993537
		2016	0.25280224	1	0.666667	11	0.333333	0.34617	0.04731139
		2017	0.39346428	1	0.666667	11	0.333333	0.433794	0.0061535
		2018	0.4102289	1	0.666667	11	0.333333	0.573482	7.82E-04
2	ASII	2015	0.20463576	1	0.75	10	0.363636	0.484454	0.06361358
		2016	0.1775491	1	0.75	11	0.333333	0.465712	0.06989364
		2017	0.20656939	1	0.75	9	0.333333	0.470963	0.07815637
		2018	0.21783112	1	0.75	10	0.3	0.494176	0.07940565
3	AUTO	2015	0.25575651	1	0.666667	8	0.333333	0.292604	0.02250495
		2016	0.25502268	1	0.666667	8	0.375	0.278924	0.03308322
		2017	0.2305755	1	0.666667	8	0.375	0.271179	0.03710673
		2018	0.20980706	1	0.666667	7	0.375	0.291134	0.04284557
4	BATA	2015	0.09073583	1	0.666667	5	0.4	0.311937	0.16286469
		2016	0.35328705	1	0.666667	4	0.5	0.307661	0.05247845
		2017	0.32530739	1	0.666667	4	0.5	0.322993	0.06270296
		2018	0.26845119	1	0.666667	4	0.333333	0.273761	0.0774869
5	CEKA	2015	0.25108292	1	0.666667	4	0.333333	0.569335	0.07171057
		2016	0.12640765	1	0.666667	4	0.333333	0.377319	0.1751075
		2017	0.24983287	1	0.666667	4	0.333333	0.351558	0.07713491
		2018	0.24916084	1	0.666667	4	0.333333	0.164513	0.07925846
6	CPIN	2015	0.19680246	1	0.6	7	0.333333	0.491129	0.07423959
		2016	0.4347378	1	0.6	7	0.5	0.415111	0.09193979
		2017	0.23310404	1	0.75	7	0.333333	0.359659	0.10181578
		2018	0.22952183	1	0.666667	6	0.333333	0.298568	0.16463974

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
7	DLTA	2015	0.232426330	1	0.666667	5	0.4	0.181736	0.18495728
		2016	0.2217976	1	0.666667	5	0.4	0.154803	0.2124812
		2017	0.24183499	1	0.666667	5	0.4	0.146324	0.20865432
		2018	0.23369648	1	0.666667	5	0.4	0.157106	0.22194038
8	DPNS	2015	0.16673813	0	0.666667	4	0.333333	0.120907	0.03591906
		2016	0.18543741	0	0.666667	4	0.333333	0.110982	0.03380072
		2017	0.21204796	0	0.666667	4	0.333333	0.131789	0.01933093
		2018	0.24032522	0	0.666667	4	0.333333	0.138046	0.02911413
9	DVLA	2015	0.25300372	1	0.666667	7	0.333333	0.292645	0.0783958
		2016	0.29071221	1	0.666667	8	0.428571	0.295022	0.09931228
		2017	0.28255236	1	0.666667	8	0.428571	0.319697	0.09887907
		2018	0.26459061	1	0.666667	8	0.428571	0.286756	0.11923543
10	EKAD	2015	0.2905679	0	0.666667	3	0.5	0.250789	0.1207115
		2016	0.2343895	0	0.666667	3	0.5	0.157299	0.12908855
		2017	0.25770893	0	0.666667	3	0.5	0.168117	0.09563097
		2018	0.27017018	0	0.666667	3	0.5	0.150814	0.0867784
11	GGRM	2015	0.25273555	0	0.666667	7	0.5	0.401501	0.10161077
		2016	0.25287421	0	0.666667	7	0.5	0.371514	0.10599696
		2017	0.2569024	0	0.666667	7	0.5	0.368069	0.11616769
		2018	0.25633285	0	0.666667	7	0.5	0.346815	0.11278411
12	HMSP	2015	0.25618512	1	0.25	7	0.4	0.15771	0.27264169
		2016	0.249656353	1	0.333333	8	0.4	0.196039	0.30022927
		2017	0.2488229	1	0.333333	8	0.4	0.209269	0.29370009
		2018	0.24624379	1	0.333333	8	0.333333	0.241279	0.29050891

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
13	IGAR	2015	0.18692038	1	0.666667	3	0.5	0.191365	0.13391862
		2016	0.27636724	1	0.666667	5	0.333333	0.149538	0.15770431
		2017	0.2442245	1	0.666667	5	0.333333	0.138543	0.14107894
		2018	0.2765358	1	0.666667	5	0.333333	0.153076	0.07834551
14	INAI	2015	0.49897324	0	0.666667	5	0.5	0.819719	0.02151135
		2016	0.3880461	0	0.666667	5	0.5	0.807311	0.02655124
		2017	0.26084964	0	0.666667	5	0.5	0.77148	0.0318405
		2018	0.37515511	0	0.666667	5	0.5	0.783046	0.02888814
15	INCI	2015	0.11758098	0	0.666667	3	0.333333	0.09139	0.1000357
		2016	0.24866299	0	0.666667	3	0.333333	0.098477	0.03708478
		2017	0.25017341	0	0.666667	3	0.333333	0.116557	0.05449277
		2018	0.24340481	0	0.666667	3	0.333333	0.182466	0.04260926
16	INDF	2015	0.3487186	1	0.333333	10	0.375	0.530427	0.03519176
		2016	0.34294771	1	0.333333	10	0.375	0.465267	0.06409415
		2017	0.32819394	1	0.333333	10	0.375	0.467169	0.05766079
		2018	0.33370839	1	0.333333	9	0.375	0.48293	0.05139801
17	INDS	2015	0.53223935	0	0.666667	3	0.333333	0.248593	7.57E-04
		2016	0.17598484	0	0.666667	3	0.333333	0.165185	0.02000441
		2017	0.29126273	0	0.666667	3	0.333333	0.119032	0.04667655
		2018	0.25159129	0	0.666667	3	0.333333	0.091892	0.04458978
18	INTP	2015	0.2281686	1	0.666667	9	0.428571	0.136492	0.15763095
		2016	0.06641038	1	0.666667	9	0.428571	0.133061	0.12836632
		2017	0.18688448	1	0.666667	9	0.428571	0.149225	0.06443455
		2018	0.18160685	1	0.666667	9	0.333333	0.164347	0.04123772

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
19	JPFA	2015	0.24824238	0	0.666667	5	0.333333	0.643946	0.03056529
		2016	0.21505998	0	0.666667	5	0.5	0.513119	0.11280479
		2017	0.36354522	1	0.666667	5	0.4	0.56602	0.0522609
		2018	0.27077074	1	0.666667	5	0.5	0.556611	0.09780355
20	KAEF	2015	0.2517716	0	0.75	5	0.2	0.401272	0.07730978
		2016	0.29091498	0	0.75	5	0.2	0.507561	0.05888223
		2017	0.26239577	0	0.75	5	0.2	0.578009	0.0544127
		2018	0.30452744	0	0.75	5	0.4	0.645211	0.04247089
21	KBLI	2015	0.23111065	1	0.666667	6	0.4	0.337955	0.07434664
		2016	0.13412825	1	0.666667	5	0.4	0.293935	0.17865493
		2017	0.16300605	1	0.666667	5	0.333333	0.407137	0.11911167
		2018	0.23731895	1	0.666667	6	0.333333	0.374086	0.07262373
22	KBLM	2015	0.40573849	0	0.666667	3	0.333333	0.546941	0.01949976
		2016	0.42541441	0	0.666667	4	0.333333	0.498264	0.03104372
		2017	0.20898876	0	0.666667	3	0.333333	0.35927	0.03561771
		2018	0.36946081	0	0.666667	4	0.666667	0.3673	0.03132809
23	KDSI	2015	0.2296604	0	0.666667	3	0.5	0.678087	0.00974482
		2016	0.260143	0	0.666667	3	0.5	0.632501	0.04125752
		2017	0.26132241	0	0.666667	3	0.5	0.634463	0.05192023
		2018	0.26159058	0	0.666667	3	0.333333	0.601003	0.05516817
24	KLBF	2015	0.24366042	1	0.666667	5	0.428571	0.201376	0.15023595
		2016	0.23939016	1	0.666667	5	0.428571	0.181411	0.15439929
		2017	0.24065258	1	0.666667	6	0.428571	0.163828	0.1476418
		2018	0.24471866	1	0.666667	6	0.333333	0.157146	0.13761896

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
25	MERK	2015	0.26500545	0	0.666667	5	0.333333	0.261988	0.22215564
		2016	0.28417274	0	0.666667	5	0.333333	0.21677	0.20679612
		2017	0.29694805	0	0.666667	5	0.333333	0.273397	0.17081013
		2018	0.2555481	0	0.666667	4	0.333333	0.58968	0.9209972
26	MLBI	2015	0.181416315	1	0.666667	4	0.571429	0.635158	0.23652726
		2016	0.18249993	1	0.666667	4	0.571429	0.639285	0.43169784
		2017	0.24029558	1	0.666667	4	0.5	0.575748	0.52670355
		2018	0.26742137	1	0.666667	4	0.5	0.595939	0.42388184
27	MYOR	2015	0.23789264	0	0.666667	5	0.4	0.542044	0.11022344
		2016	0.24760865	0	0.666667	5	0.4	0.515164	0.10746253
		2017	0.2542113	0	0.666667	5	0.4	0.506944	0.10934368
		2018	0.26092485	0	0.666667	5	0.4	0.514399	0.10007183
28	RICY	2015	0.39879414	0	0.666667	4	0.333333	0.666098	0.01123834
		2016	0.39931684	0	0.666667	4	0.333333	0.679907	0.01088974
		2017	0.35841524	0	0.666667	4	0.333333	0.686297	0.0120727
		2018	0.38072317	0	0.666667	4	0.333333	0.711023	0.01200335
29	ROTI	2015	0.28476525	1	0.666667	6	0.333333	0.56083	0.09996539
		2016	0.24265129	1	0.666667	5	0.333333	0.505846	0.09582595
		2017	0.27281247	1	0.666667	5	0.333333	0.381498	0.02968787
		2018	0.3197072	1	0.666667	5	0.333333	0.336134	0.02894332
30	SCCO	2015	0.22778552	0	0.666667	5	0.333333	0.479821	0.08973863
		2016	0.225222923	0	0.666667	4	0.333333	0.501856	0.13902147
		2017	0.21869473	0	0.666667	4	0.333333	0.320363	0.06719329
		2018	0.2595419	0	0.666667	5	0.333333	0.301174	0.0609804

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
31	SIDO	2015	0.219350855	0	0.666667	5	0.333333	0.07074	0.15645838
		2016	0.23614887	0	0.666667	5	0.333333	0.076894	0.16083905
		2017	0.21717611	1	0.666667	5	0.333333	0.083064	0.16902012
		2018	0.23505336	1	0.666667	4	0.4	0.130336	0.19889844
32	SKBM	2015	0.25133921	0	0.666667	6	0.333333	0.549909	0.05251981
		2016	0.25413369	0	0.666667	6	0.333333	0.63222	0.02250816
		2017	0.24650933	0	0.666667	8	0.333333	0.36955	0.0159458
		2018	0.453739	0	0.666667	8	0.333333	0.412557	0.00900697
33	SMGR	2015	0.22654244	1	0.75	7	0.285714	0.280772	0.11861261
		2016	0.10808764	1	0.75	7	0.285714	0.308692	0.10254025
		2017	0.25614731	1	0.75	7	0.285714	0.387674	0.03362649
		2018	0.24829846	1	0.75	7	0.285714	0.360068	0.06031963
34	SMSM	2015	0.20970779	1	0.666667	5	0.333333	0.351271	0.20778584
		2016	0.23703146	1	0.666667	5	0.333333	0.29923	0.22272723
		2017	0.22931069	1	0.666667	5	0.333333	0.251769	0.22730679
		2018	0.23510258	1	0.666667	5	0.5	0.232374	0.22617069
35	TCID	2015	0.06284735	1	0.5	15	0.4	0.176373	0.26150286
		2016	0.26827421	1	0.5	16	0.4	0.183947	0.07416572
		2017	0.26310623	1	0.666667	14	0.4	0.213176	0.07584293
		2018	0.26244544	1	0.666667	13	0.4	0.193314	0.07077271
36	TOTO	2015	0.25247303	1	0.666667	11	0.4	0.388597	0.11692232
		2016	0.32928543	1	0.666667	11	0.4	0.409681	0.06529864
		2017	0.26141195	1	0.666667	11	0.4	0.400744	0.09868626
		2018	0.2329781	1	0.666667	11	0.4	0.334002	0.11966809

No	Kode	Tahun	TA	QA	KOMAU	DEWDI	KOMIN	DEBTRA	ROA
37	TSPC	2015	0.2515762	0	0.666667	11	0.5	0.309892	0.08420708
		2016	0.24127225	0	0.666667	10	0.5	0.296172	0.08282865
		2017	0.25097853	0	0.666667	10	0.6	0.316466	0.07496262
		2018	0.2574165	0	0.666667	9	0.6	0.309674	0.06866326
38	UNVR	2015	0.25259436	1	0.666667	9	0.8	0.69311	0.37201688
		2016	0.2544613	1	0.666667	10	0.8	0.719077	0.38163074
		2017	0.252580519	1	0.666667	10	0.8	0.726369	0.37048604
		2018	0.252451877	1	0.666667	10	0.8	0.611835	0.46660139
39	WIIM	2015	0.26343591	0	0.666667	6	0.333333	0.297156	0.09762502
		2016	0.222245165	0	0.666667	6	0.333333	0.267828	0.07852218
		2017	0.2551144	0	0.666667	6	0.333333	0.202022	0.03311527
		2018	0.27693497	0	0.666667	6	0.333333	0.199381	0.04073265
40	WTON	2015	0.13907204	0	0.666667	6	0.333333	0.492061	0.03855033
		2016	0.17249175	0	0.666667	6	0.333333	0.465829	0.06039217
		2017	0.18842063	0	0.666667	7	0.428571	0.611213	0.04816922
		2018	0.21414752	0	0.666667	7	0.428571	0.646826	0.05479085

LAMPIRAN 9. HASIL OLAH DATA

1. STATISTIK DESKRIPTIF

a. Semua Sampel

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TA	160	.0628	.5322	.256796	.0704995
QA	160	0	1	.55	.499
KOMAU	160	.2500	.7500	.653854	.0826750
DEWDI	160	3	16	6.23	2.680
KOMIN	160	.2000	.8000	.395554	.1011907
DEBTRA	160	.0707	.8197	.367309	.1870982
ROA	160	.0008	.9210	.112297	.1145511
Valid N (listwise)	160				

b. Sampel Dengan Kualitas Audit *The Big Four*

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
TA	88	.0628	.4347	.245646	.0638408
QA	88	1	1	1.00	.000
KOMAU	88	.2500	.7500	.639583	.1083168
DEWDI	88	3	16	7.26	2.826
KOMIN	88	-.2857	.8000	.401115	.1070061
DEBTRA	88	.0831	.7264	.339289	.1592524
ROA	88	.0008	.5267	.140258	.1099820
Valid N (listwise)	88				

c. Sampel Dengan Kualitas Audit *Non The Big Four*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TA	72	.1176	.5322	.270424	.0761176
QA	72	0	0	.00	.000
KOMAU	72	.6667	.7500	.671296	.0192224
DEWDI	72	3	11	4.96	1.827
KOMIN	72	.2000	.6667	.388757	.0938882
DEBTRA	72	.0707	.8197	.401556	.2124949
ROA	72	.0008	.9210	.078123	.1114027
Valid N (listwise)	72				

2. UJI NORMALITAS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		160
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.06199500
Most Extreme Differences	Absolute	.100
	Positive	.100
	Negative	-.085
Kolmogorov-Smirnov Z		1.264
Asymp. Sig. (2-tailed)		.082

a. Test distribution is Normal.

1. UJI MULTIKOLINIERITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.349	.050		7.005	.000		
	QA	-.007	.012	-.047	-.554	.580	.714	1.400
	KOMAU	-.181	.063	-.213	-2.856	.005	.912	1.096
	DEWDI	-.002	.002	-.087	-1.059	.291	.749	1.335
	KOMIN	.048	.056	.069	.855	.394	.775	1.290
	DEBTRA	.126	.029	.333	4.406	.000	.883	1.133
	ROA	-.184	.050	-.299	-3.697	.000	.772	1.295

a. Dependent Variable: TA

2. UJI HETEROSKEDASTISITAS

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.071	.046		1.540	.126
	QA	.004	.015	.028	.293	.770
	KOMAU	.107	.089	.100	1.200	.232
	DEWDI	.002	.041	.004	.047	.962
	KOMIN	-.031	.069	-.040	-.454	.651
	DEBTRA	-.028	.027	-.089	-1.040	.300
	ROA	.004	.016	.024	.260	.795

a. Dependent Variable: ABS_RES

3. HASIL ANALISIS REGRESI

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.179	6	.030	7.476	.000 ^a
	Residual	.611	153	.004		
	Total	.790	159			

a. Predictors: (Constant), ROA, DEWDI, DEBTRA, KOMAU, KOMIN, QA

b. Dependent Variable: TA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.349	.050		7.005	.000		
	QA	-.007	.012	-.047	-.554	.580	.714	1.400
	KOMAU	-.181	.063	-.213	-2.856	.005	.912	1.096
	DEWDI	-.002	.002	-.087	-1.059	.291	.749	1.335
	KOMIN	.048	.056	.069	.855	.394	.775	1.290
	DEBTRA	.126	.029	.333	4.406	.000	.883	1.133
	ROA	-.184	.050	-.299	-3.697	.000	.772	1.295

a. Dependent Variable: TA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.476 ^a	.227	.196	.0631989

a. Predictors: (Constant), ROA, DEWDI, DEBTRA, KOMAU, KOMIN, QA

b. Dependent Variable: TA