

LAMPIRAN 1
DATA NAMA PERUSAHAAN

No.	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk Tbk
2	ADMG	Polychem Indonesia Tbk
3	AISA	Tiga Pilar Sejahtera Food Tbk
4	AKPI	Argha Karya Prima Ind. Tbk
5	ALDO	Alkindo Naratama Tbk
6	ALKA	Alakasa Industrindo Tbk
7	ALMI	Alumindo Light Metal Industry Tbk
8	ALTO	Tri Banyan Tirta Tbk
9	AMFG	Asahimas Flat Glass Tbk
10	APLI	Asiaplast Industries Tbk
11	ARGO	Argo Pantas Tbk
12	ARNA	Arwana Citramulia Tbk
13	ASII	Astra International Tbk
14	AUTO	Astra Otoparts Tbk
15	BAJA	Saranacentral Bajatama Tbk
16	BATA	Sepatu Bata Tbk
17	BIMA	Primarindo Asia Infrastructure Tbk
18	BRAM	Indo Kordsa Tbk
19	BRNA	Berlina Tbk
20	BRPT	Barito Pacific Tbk
21	BTON	Betonjaya Manunggal Tbk
22	BUDI	PT Budi Starch & Sweetener Tbk.
23	CEKA	PT Wilmar Cahaya Indonesia Tbk.
24	CNTX	Centex Tbk
25	CPIN	Charoen Pokphand Indonesia Tbk
26	CTBN	Citra Tubindo Tbk
27	DLTA	Delta Djakarta Tbk
28	DPNS	Duta Pertiwi Nusantara Tbk
29	DVLA	Darya-Varia Laboratoria Tbk
30	EKAD	Ekadharma International Tbk
31	ERTX	Eratex Djaja Tbk
32	ESTI	Ever Shine Textile Industry Tbk
33	ETWA	Eterindo Wahanatama Tbk
34	FASW	Fajar Surya Wisesa Tbk
35	FPNI	PT Lotte Chemical Titan Tbk.

36	GDST	Gunawan Dianjaya Steel Tbk
37	GDYR	Goodyear Indonesia Tbk
38	GGRM	Gudang Garam Tbk
39	GJTL	Gajah Tunggal Tbk
40	HDTX	Panasia Indo Resources Tbk
41	HMSP	HM Sampoerna Tbk
42	ICBP	Indofood CBP Sukses Makmur Tbk
43	IGAR	Champion Pacific Indonesia Tbk
44	IKAI	Intikeramik Alamasri Industri Tbk
45	IKBI	Sumi Indo Kabel Tbk
46	IMAS	Indomobil Sukses Internasional Tbk
47	INAF	Indofarma Tbk
48	INAI	Indal Aluminium Industry Tbk
49	INCI	Intanwijaya Internasional Tbk
50	INDF	Indofood Sukses Makmur Tbk
51	INDR	Indorama Synthetics Tbk
52	INDS	Indospring Tbk
53	INKP	Indah Kiat Pulp & Paper Tbk
54	INRU	Toba Pulp Lestari Tbk
55	INTP	Indocement Tunggal Prakarsa Tbk
56	IPOL	Indopoly Swakarsa Industry Tbk
57	JECC	Jembo Cable Company Tbk
58	JKSW	Jakarta Kyoei Steel Works Tbk
59	JPFA	JAPFA Comfeed Indonesia Tbk
60	JPRS	Jaya Pari Steel Tbk
61	KAEF	Kimia Farma (Persero) Tbk
62	KBLI	KMI Wire and Cable Tbk
63	KBLM	Kabelindo Murni Tbk
64	KBRI	Kertas Basuki Rachmat Indonesia Tbk
65	KIAS	Keramika Indonesia Assosiasi Tbk
66	KICI	Kedaung Indah Can Tbk
67	KLBF	Kalbe Farma Tbk
68	KRAS	Krakatau Steel (Persero) Tbk
69	LION	Lion Metal Works Tbk
70	LMPI	Langgeng Makmur Industri Tbk
71	LMSH	Lionmesh Prima Tbk
72	LPIN	Multi Prima Sejahtera Tbk
73	MAIN	Malindo Feedmill Tbk
74	MASA	Multistrada Arah Sarana Tbk
75	MBTO	Martina Berto Tbk
76	MERK	Merck Tbk

77	MLBI	Multi Bintang Indonesia Tbk
78	MLIA	Mulia Industrindo Tbk
79	MRAT	Mustika Ratu Tbk
80	MYOR	Mayora Indah Tbk
81	MYTX	APAC Citra Centertex Tbk
82	NIKL	Pelat Timah Nusantara Tbk
83	NIPS	Nipress Tbk
84	PBRX	Pan Brothers Tbk
85	PICO	Pelangi Indah Canindo Tbk
86	POLY	Asia Pacific Fibers Tbk
87	PRAS	Prima Alloy Steel Universal Tbk
88	PSDN	Prasidha Aneka Niaga Tbk
89	PTSN	Sat Nusapersada Tbk
90	PYFA	Pyridam Farma Tbk
91	RICY	Ricky Putra Globalindo Tbk
92	RMBA	Bentoel International Investama Tbk
93	ROTI	Nippon Indosari Corpindo Tbk
94	SCCO	Supreme Cable Manufacturing Corporation Tbk
95	SCPI	Merck Sharp Dohme Pharma Tbk
96	SIAP	Sekawan Intipratama Tbk
97	SIPD	Sierad Produce Tbk
98	SKBM	Sekar Bumi Tbk
99	SKLT	Sekar Laut Tbk
100	SMCB	Holcim Indonesia Tbk
101	SMGR	Semen Indonesia (Persero) Tbk
102	SMSM	Selamat Sempurna Tbk
103	SPMA	Suparma Tbk
104	SQBB	Taisho Pharmaceutical Indonesia Tbk
105	SQMI	RENUKA COALINDO Tbk
106	SRSN	Indo Acidatama Tbk
107	SSTM	Sunson Textile Manufacturer Tbk
108	STAR	Star Petrochem Tbk
109	STTP	Siantar Top Tbk
110	SULI	PT SLJ Global Tbk
111	TBMS	Tembaga Mulia Semanan Tbk
112	TCID	Mandom Indonesia Tbk
113	TFCO	Tifico Fiber Indonesia Tbk
114	TIRT	Tirta Mahakam Resources Tbk
115	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
116	TOTO	Surya Toto Indonesia Tbk
117	TPIA	Chandra Asri Petrochemical Tbk

118	TRIS	Trisula International Tbk
119	TRST	Trias Sentosa Tbk
120	TSPC	Tempo Scan Pacific Tbk
121	ULTJ	Ultra Jaya Milk Industry Tbk
122	UNIC	Unggul Indah Cahaya Tbk
123	UNIT	Nusantara Inti Corpora Tbk
124	UNVR	Unilever Indonesia Tbk
125	VOKS	Voksel Electric Tbk
126	WIIM	Wismilak Inti Makmur Tbk
127	YPAS	Yanaprima Hastapersada Tbk



LAMPIRAN 2
DATA KETEPATAN WAKTU

Kode	Dummy			
	2012	2013	2014	2015
ADES	1	1	1	1
ADMG	0	1	1	1
AISA	1	0	1	1
AKPI	1	1	0	1
ALDO	1	1	1	1
ALKA	1	1	1	1
ALMI	1	1	1	1
ALTO	0	0	0	0
AMFG	1	1	1	1
APLI	1	1	1	1
ARGO	1	0	1	1
ARNA	1	1	1	1
ASII	1	1	1	1
AUTO	1	1	1	1
BAJA	1	1	1	1
BATA	1	1	1	1
BIMA	1	1	1	1
BRAM	1	1	1	1
BRNA	1	1	1	1
BRPT	1	1	1	1
BTON	1	1	1	1
BUDI	1	1	1	1
CEKA	1	1	1	1
CNTX	1	1	1	1
CPIN	1	1	1	1
CTBN	1	1	1	1
DLTA	1	1	1	1
DPNS	1	1	1	1
DVLA	1	1	1	1
EKAD	1	1	1	1
ERTX	1	1	1	1
ESTI	1	1	1	1
ETWA	1	1	0	1
FASW	1	1	1	1
FPNI	1	1	1	1

GDST	1	1	0	0
GDYR	1	1	0	1
GGRM	1	1	1	1
GJTL	1	1	1	1
HDTX	1	1	1	1
HMSP	1	1	1	1
ICBP	1	1	1	1
IGAR	1	1	1	1
IKAI	1	1	1	1
IKBI	1	1	1	1
IMAS	1	1	1	1
INAF	1	1	1	1
INAI	1	1	0	1
INCI	1	1	1	1
INDF	1	1	1	1
INDR	1	0	1	1
INDS	1	1	1	1
INKP	1	1	1	0
INRU	1	1	1	1
INTP	1	1	1	1
IPOL	1	0	1	1
JECC	1	1	1	1
JKSW	1	1	1	1
JPFA	1	1	1	1
JPRS	1	1	1	1
KAEF	1	1	1	1
KBLI	1	1	1	1
KBLM	1	1	1	1
KBRI	1	1	1	1
KIAS	1	1	1	1
KICI	1	1	1	1
KLBF	1	1	1	1
KRAS	0	1	1	1
LION	1	1	1	1
LMPI	1	1	1	1
LMSH	1	1	1	1
LPIN	1	1	1	1
MAIN	1	1	1	1
MASA	1	1	1	1
MBTO	1	1	1	1
MERK	1	1	1	1

MLBI	1	1	1	1
MLIA	1	1	1	1
MRAT	1	1	1	1
MYOR	1	1	1	1
MYTX	1	1	0	1
NIKL	1	1	1	1
NIPS	1	1	1	1
PBRX	1	1	1	1
PICO	1	1	1	1
POLY	1	1	1	1
PRAS	1	1	1	1
PSDN	1	1	1	1
PTSN	1	1	1	1
PYFA	1	1	1	1
RICY	1	1	1	1
RMBA	1	1	1	1
ROTI	1	1	1	1
SCCO	1	1	1	1
SCPI	0	0	0	0
SIAP	1	1	1	0
SIPD	0	1	0	0
SKBM	1	1	1	1
SKLT	1	1	1	1
SMCB	1	1	1	1
SMGR	1	1	1	1
SMSM	1	1	1	1
SPMA	1	1	1	1
SQBB	1	1	1	1
SQMI	1	1	1	1
SRSN	1	1	1	1
SSTM	0	1	1	1
STAR	1	1	1	1
STTP	1	1	1	1
SULI	1	1	1	1
TBMS	1	1	1	1
TCID	1	1	1	1
TFCO	1	1	1	1
TIRT	1	1	1	1
TKIM	1	1	1	1
TOTO	1	1	1	1
TPIA	1	1	1	1

TRIS	1	1	1	1
TRST	1	1	1	1
TSPC	1	1	1	1
ULTJ	1	1	1	1
UNIC	1	1	1	1
UNIT	1	1	1	1
UNVR	1	1	1	1
VOKS	1	1	0	1
WIIM	1	1	1	1
YPAS	1	1	1	1



LAMPIRAN 3 DATA PROFITABILITAS

Kode	ROA			
	2012	2013	2014	2015
ADES	21.43	12.62	6.14	5.03
ADMG	1.44	0.19	-5.18	-5.75
AISA	5.46	6.18	4.5	3.57
AKPI	1.82	1.66	1.56	0.96
ALDO	4.99	4.5	3.08	3.76
ALKA	3.46	-0.13	1.09	-0.82
ALMI	0.74	0.95	0.06	-2.45
ALTO	4.98	0.8	-0.81	-2.06
AMFG	11.13	9.56	11.7	7.99
APLI	1.26	0.62	3.67	0.6
ARGO	-6.57	3.49	-20.8	-8.38
ARNA	16.69	20.71	20.59	4.88
ASII	10.65	9.07	8.13	5.89
AUTO	11.86	8.39	6.06	2.22
BAJA	2.3	-9.15	1.44	-0.99
BATA	12.08	6.52	9.13	16.29
BIMA	2.62	-13.69	9.66	-2.65
BRAM	7.3	2.02	4.48	3.57
BRNA	6.43	-0.83	3.97	-0.64
BRPT	-4.38	-1.11	-0.37	-0.24
BTON	17.07	14.69	4.38	3.45
BUDI	0.22	0.45	1.13	0.6
CEKA	5.68	6.08	3.19	7.17
CNTX	-11.69	-0.37	0.93	1.2
CPIN	21.71	16.1	8.37	7.44
CTBN	-6.11	13.96	9.8	3.52
DLTA	27.92	30.5	28.45	18.34
DPNS	11.5	22.58	5.74	3.99
DVLA	13.86	10.57	6.55	7.84
EKAD	13.13	11.31	9.73	12.1
ERTX	1.43	1.58	4.86	10.04
ESTI	-5.8	-9.06	-8.5	-18.17
ETWA	3.08	0.61	-42.62	-16.8
FASW	0.09	-4.38	1.55	-4.42
FPNI	-5.18	-2.12	-2.51	1.28

GDST	4	7.68	-1.03	0.38
GDYR	5.39	4.17	2.18	-0.09
GGRM	9.67	8.53	9.22	10.13
GJTL	8.8	0.78	1.68	-1.79
HDTX	0.44	-9.05	-2.26	-6.21
HMSP	37.89	39.48	35.87	27.26
ICBP	12.28	10.46	10.45	11.3
IGAR	8.76	6.26	9.32	7.87
IKAI	-7.82	-8.94	-5.06	-27.64
IKBI	4.99	2.28	2.41	1.75
IMAS	4.56	2.39	-0.55	-0.18
INAF	3.57	-4.19	0.09	0.43
INAI	3.78	0.66	2.46	2.15
INCI	3.36	7.59	7.45	10
INDF	5.5	3.21	4.52	3.23
INDR	0.2	0.16	0.45	1.22
INDS	8	6.66	5.55	0.04
INKP	0.75	3.26	1.93	3.17
INRU	-0.99	1.17	0.44	-0.82
INTP	20.92	18.83	18.25	15.76
IPOL	2.56	3.28	1.3	0.82
JECC	4.52	1.85	2.24	0.18
JKSW	-5.9	-3.04	-3.18	-8.71
JPFA	9.05	3.99	2.11	2.73
JPRS	2.41	4	-1.87	-6.05
KAEF	9.88	8.68	7.9	7.69
KBLI	10.78	5.65	5.24	7.43
KBLM	3.29	1.17	3.19	1.95
KBRI	4.94	-2.31	-1.25	-10.7
KIAS	3.23	3.09	3.72	-7.14
KICI	2.38	7.55	4.86	-9.71
KLBF	18.41	16.96	16.62	14.63
KRAS	-0.8	-0.59	-5.77	-8.64
LION	19.69	12.99	8.17	7.2
LMPI	0.29	-1.46	0.21	0.5
LMSH	32.11	10.15	5.29	1.45
LPIN	9.64	4.36	-2.23	-4.36
MAIN	16.82	10.89	-2.39	-1.59
MASA	0.05	0.58	0.08	-4.48
MBTO	7.47	2.64	0.47	-2.17
MERK	18.93	25.17	25.32	22.22

MLBI	20.74	65.71	35.62	23.64
MLIA	-0.46	-6.59	1.73	-2.19
MRAT	6.75	-1.52	1.48	0.21
MYOR	8.79	10.73	3.92	10.76
MYTX	-2.54	-1.04	-1.88	-6.13
NIKL	-5.85	0.22	-1.76	-5.29
NIPS	4.1	4.24	6.15	1.98
PBRX	3.68	4.51	2.83	2.12
PICO	1.87	2.56	1.71	2.47
POLY	-7.96	-8.5	-29.07	-7.65
PRAS	2.7	1.66	0.88	0.42
PSDN	8.26	1.16	-4.93	-7.58
PTSN	1.06	1.81	-4.07	0.17
PYFA	3.91	3.54	1.54	1.93
RICY	1.97	0.66	1.15	0.92
RMBA	-4.66	-11.29	-22.23	-12.94
ROTI	12.38	8.67	8.8	10
SCCO	11.4	5.94	8.26	8.96
SCPI	-2.81	-20.34	-4.74	9.22
SIAP	1.18	-1.38	0.09	-9.28
SIPD	0.68	0.31	0.06	-15.68
SKBM	4.33	11.8	11.57	5.45
SKLT	3.19	3.79	5.12	5.41
SMCB	11.1	6.39	3.89	1.01
SMGR	18.24	17.44	16.22	11.85
SMSM	16.18	18.1	22.3	19.26
SPMA	2.4	-1.35	2.32	-1.95
SQBB	34.06	35.5	35.88	32.37
SQMI	34.06	35.5	35.88	32.37
SRSN	4.22	3.8	3.12	2.7
SSTM	-1.74	-1.65	-1.66	-1.45
STAR	0.11	0.06	0.03	0.01
STTP	5.97	7.79	7.26	9.68
SULI	-42.17	-34.68	0.64	0.37
TBMS	1.34	-2.63	2.45	1.66
TCID	11.92	10.92	9.41	26.15
TFCO	2.11	-2.4	-1.36	-0.52
TIRT	-4.74	-19.07	3.24	-0.11
TKIM	1.3	1.04	0.76	0.05
TOTO	15.5	13.55	14.49	11.69
TPIA	-5.18	0.51	0.94	1.41

TRIS	8.25	7.17	4.66	3.92
TRST	2.81	1.01	0.92	0.75
TSPC	13.55	11.73	10.36	8.31
ULTJ	14.58	11.57	9.71	14.66
UNIC	1.23	3.18	1.2	-0.13
UNIT	0.09	0.09	0.05	0.09
UNVR	40.38	40.1	40.18	37.2
VOKS	8.65	2	-5.5	0.02
WIIM	6.39	10.75	8.41	9.75
YPAS	4.71	1.01	-2.79	-3.54



LAMPIRAN 4
DATA LEVERAGE KEUANGAN

Kode	DER			
	2012	2013	2014	2015
ADES	0.86	0.67	0.71	0.99
ADMG	0.87	0.76	0.58	0.57
AISA	1.06	1.32	1.24	1.51
AKPI	1.03	1.03	1.15	1.6
ALDO	1.04	1.53	1.71	1.57
ALKA	1.7	3.06	2.88	1.33
ALMI	2.2	3.19	4.01	2.87
ALTO	0.72	1.78	1.33	1.33
AMFG	0.27	0.28	0.23	0.26
APLI	0.53	0.39	0.21	0.39
ARGO	7.17	6.17	-7.72	-5.12
ARNA	0.56	0.48	0.39	0.61
ASII	1.3	1.28	1.21	1.17
AUTO	0.66	0.35	0.46	0.46
BAJA	2.19	3.84	4.18	4.87
BATA	0.48	0.72	0.81	0.45
BIMA	-1.53	-1.58	-1.54	-1.49
BRAM	0.4	0.52	0.81	0.66
BRNA	1.7	2.88	2.84	1.27
BRPT	1.62	1.76	1.8	1.48
BTON	0.28	0.27	0.19	0.23
BUDI	1.78	1.85	1.87	2.1
CEKA	1.22	1.02	1.39	1.32
CNTX	12.81	13.49	11.68	18.41
CPIN	0.51	0.58	0.91	0.97
CTBN	70.02	0.82	0.78	0.72
DLTA	0.25	0.29	0.3	0.22
DPNS	0.2	0.16	0.16	0.15
DVLA	0.28	0.3	0.28	0.41
EKAD	0.47	0.48	0.54	0.36
ERTX	4	3.37	2.64	2.09
ESTI	1.2	1.46	1.96	3.36
ETWA	1.2	1.9	3.42	16.75
FASW	2.09	2.65	2.39	1.86
FPNI	2.02	1.92	1.76	1.43

GDST	0.47	0.35	0.56	0.22
GDYR	1.35	0.98	1.17	1.15
GGRM	0.56	0.73	0.76	0.67
GJTL	1.35	1.68	1.68	2.25
HDTX	1.27	4.63	13.75	3.18
HMSP	0.97	0.94	1.1	0.19
ICBP	0.51	0.64	0.7	0.66
IGAR	0.43	0.62	0.52	0.38
IKAI	1.05	1.36	1.92	4.74
IKBI	0.34	0.23	0.23	0.23
IMAS	2.29	2.67	2.92	3.23
INAF	0.83	1.19	1.11	1.59
INAI	3.74	5.06	5.15	4.55
INCI	0.14	0.08	0.08	1.1
INDF	1.19	1.68	1.74	1.79
INDR	1.34	1.49	1.46	1.74
INDS	0.47	0.25	0.25	0.33
INKP	2.21	1.95	1.71	1.68
INRU	1.56	1.54	1.58	1.67
INTP	0.17	0.16	0.17	0.16
IPOL	1.04	0.86	0.87	0.86
JECC	3.96	7.4	5.2	2.69
JKSW	-1.7	-1.64	-1.73	-1.6
JPFA	1.43	2.04	2.15	1.97
JPRS	0.15	0.04	0.04	0.09
KAEF	0.45	0.53	0.65	0.75
KBLI	0.37	0.51	0.42	0.51
KBLM	1.73	1.43	1.24	1.21
KBRI	0.04	0.14	0.92	1.79
KIAS	0.09	0.11	0.12	0.18
KICI	0.43	0.33	0.23	0.43
KLBF	0.29	0.35	0.28	0.26
KRAS	1.32	1.29	1.94	1.07
LION	0.17	0.2	0.35	0.41
LMPI	0.99	1.07	1.03	0.98
LMSH	0.32	0.28	0.21	0.19
LPIN	0.28	0.37	0.33	1.75
MAIN	1.63	1.56	2.27	1.56
MASA	0.68	0.68	0.67	0.73
MBTO	0.4	0.36	0.37	0.49
MERK	0.37	0.36	0.29	0.35

MLBI	1.32	0.8	3.03	1.74
MLIA	4.3	5.04	4.46	5.39
MRAT	0.18	0.16	0.3	0.32
MYOR	1.75	1.5	1.54	1.21
MYTX	123.52	-34.16	-26.08	-7.71
NIKL	1.59	1.9	2.01	2.04
NIPS	1.45	2.38	0.91	1.54
PBRX	1.48	1.4	0.85	1.15
PICO	1.99	1.89	406.6	1.45
POLY	-1.51	-1.47	-1.3	-1.25
PRAS	1.06	0.96	0.88	1.13
PSDN	0.86	0.81	0.82	1.2
PTSN	0.72	0.53	0.34	0.29
PYFA	0.55	0.86	0.79	0.58
RICY	1.31	1.97	2.04	2.09
RMBA	2.6	9.47	-8.34	-5.02
ROTI	0.81	1.32	1.23	1.28
SCCO	1.28	1.5	1.04	0.93
SCPI	24.48	-9.18	-31.04	13.98
SIAP	0.96	2.2	0.05	5.76
SIPD	1.61	1.48	1.19	2.06
SKBM	1.54	1.75	1.28	1.5
SKLT	0.93	1.17	1.16	1.48
SMCB	0.45	0.7	0.96	1.05
SMGR	0.49	0.43	0.39	0.41
SMSM	0.96	0.83	0.6	0.64
SPMA	1.14	1.34	1.6	1.85
SQBB	0.22	0.21	0.25	0.31
SQMI	0.22	0.21	0.25	0.31
SRSN	0.49	0.34	0.41	0.69
SSTM	1.84	1.95	1.99	1.96
STAR	0.54	0.53	0.59	0.49
STTP	1.19	1.14	1.1	0.93
SULI	-31.77	-3.53	-3.46	-4.94
TBMS	9.04	10.11	7.99	5.02
TCID	0.15	0.24	0.44	0.21
TFCO	0.27	0.24	0.18	0.1
TIRT	5.45	11.25	7.69	7.37
TKIM	2.46	2.26	1.91	1.81
TOTO	0.7	0.69	0.65	0.64
TPIA	1.36	1.24	1.22	1.11

TRIS	0.65	0.78	0.92	1
TRST	0.62	0.91	0.85	0.72
TSPC	0.39	0.4	0.36	0.45
ULTJ	0.44	0.4	0.29	0.27
UNIC	0.78	0.86	0.65	0.59
UNIT	1.07	1.66	1.52	1.65
UNVR	2.02	2.14	2.11	2.26
VOKS	1.82	2.25	2.01	2.01
WIIM	0.84	0.57	0.56	0.42
YPAS	1.12	2.59	0.98	0.86



LAMPIRAN 5 DATA LIKUIDITAS

Kode	CR			
	2012	2013	2014	2015
ADES	1.94	1.81	1.54	1.39
ADMG	2.15	2.64	2.55	2.56
AISA	1.27	1.75	2.66	1.62
AKPI	1.4	1.36	1.13	1.03
ALDO	1.22	1.30	1.33	1.34
ALKA	1.64	1.27	1.27	1.01
ALMI	1.29	1.06	1.02	0.90
ALTO	2.14	1.84	2.73	1.58
AMFG	3.89	4.18	5.68	4.65
APLI	1.44	1.84	2.88	1.18
ARGO	0.79	0.67	0.41	0.29
ARNA	1.17	1.30	1.61	1.02
ASII	1.4	1.24	1.32	1.38
AUTO	1.16	1.89	1.33	0.33
BAJA	1.05	0.82	0.84	0.86
BATA	2.12	1.69	1.55	2.47
BIMA	0.55	0.53	0.92	0.93
BRAM	2.13	1.57	1.42	1.81
BRNA	0.97	0.81	1.05	1.14
BRPT	1.53	1.35	1.40	1.11
BTON	3.3	3.63	5.06	4.36
BUDI	1.13	1.08	1.05	1.00
CEKA	1.03	1.63	1.47	1.53
CNTX	1.01	0.49	0.50	0.53
CPIN	3.31	3.79	2.24	2.11
CTBN	0.58	1.79	1.80	1.74
DLTA	5.26	4.71	4.47	6.42
DPNS	8.59	10.17	12.23	13.35
DVLA	4.31	4.24	0.75	3.52
EKAD	2.41	2.33	2.33	3.57
ERTX	1.04	1.01	1.00	1.26
ESTI	1.00	0.86	0.71	0.67
ETWA	0.77	1.05	0.47	0.63
FASW	0.58	1.42	0.98	1.07
FPNI	0.91	0.94	0.78	0.88

GDST	2.31	2.99	1.41	2.17
GDYR	0.89	0.94	0.94	0.94
GGRM	2.17	1,722.08	1.62	1.77
GJTL	1.72	2.31	2.02	1.78
HDTX	0.93	0.45	0.97	0.72
HMSP	1.78	1.75	1.53	6.57
ICBP	2.76	2.41	2.18	0.00
IGAR	4.36	3.39	4.12	4.96
IKAI	0.00	1.04	0.84	0.81
IKBI	3.52	4.73	4.54	4.74
IMAS	1.23	1.08	1.03	0.94
INAF	2.10	1.27	1.30	1.26
INAI	1.99	1.24	1.08	1.00
INCI	7.71	13.87	12.86	9.68
INDF	2.00	1.67	1.81	1.71
INDR	1.12	1.12	1.08	1.14
INDS	2.33	3.86	2.91	2.23
INKP	1.68	1.46	1.38	1.40
INRU	0.73	0.64	1.00	1.02
INTP	6.03	6.15	4.93	4.89
IPOL	0.88	0.89	0.87	0.88
JECC	1.16	0.98	1.03	1.05
JKSW	6.04	11.49	2.52	2.44
JPFA	1.82	2.06	1.77	1.79
JPRS	6.70	247.44	464.98	13.35
KAEF	2.80	2.43	0.80	1.93
KBLI	3.07	2.55	3.33	2.85
KBLM	0.98	0.96	1.04	1.06
KBRI	2.30	1.39	1.79	0.80
KIAS	5.86	5.27	5.61	3.33
KICI	4.80	5.77	7.90	5.74
KLBF	3.41	2.84	3.40	3.70
KRAS	1.12	0.96	0.75	0.61
LION	9.34	6.73	3.69	3.80
LMPI	1.24	1.19	1.24	1.26
LMSH	4.07	4.20	5.57	8.09
LPIN	2.90	2.48	2.16	0.79
MAIN	1.05	1.01	1.08	1.33
MASA	1.39	1.57	1.75	1.29
MBTO	3.71	3.99	3.95	3.13
MERK	3.87	3.98	4.59	3.65

MLBI	0.92	0.98	0.51	0.58
MLIA	1.47	1.13	1.11	0.87
MRAT	6.02	6.05	3.61	3.70
MYOR	2.76	2.44	2.09	2.37
MYTX	0.46	0.48	486.34	0.35
NIKL	1.21	1.19	1.16	1.09
NIPS	1.10	1.05	1.73	1.05
PBRX	1.31	3.34	3.86	0.00
PICO	1.24	1.31	1.66	1.59
POLY	0.20	0.21	15.74	0.13
PRAS	1.11	1.03	1.00	1.01
PSDN	1.61	1.68	1.46	1.21
PTSN	1.37	1.69	2.61	2.64
PYFA	2.41	1.54	1.63	1.99
RICY	2.25	1.77	1.75	1.19
RMBA	1.64	1.18	1.00	2.20
ROTI	1.12	1.14	1.37	0.00
SCCO	1.46	1.39	1.57	1.69
SCPI	2.72	1.46	2.45	1.28
SIAP	1.32	1.00	1.47	1.07
SIPD	1.16	1.15	1.43	1.09
SKBM	1.25	1.25	1.48	1.15
SKLT	1.41	1.23	1.18	1.19
SMCB	1.40	0.64	0.60	0.65
SMGR	1.71	1.88	2.21	1.60
SMSM	1.94	2.10	2.11	2.39
SPMA	2.65	1.20	3.65	0.93
SQBB	4.85	4.97	4.37	3.57
SQMI	4.85	4.97	4.37	3.57
SRSN	2.75	3.28	2.87	2.17
SSTM	1.72	1.31	1.20	1.14
STAR	1.92	1.87	1.74	1.81
STTP	1.00	1.14	1.48	1.58
SULI	0.37	0.29	0.77	0.89
TBMS	0.84	0.82	0.79	0.89
TCID	7.73	3.57	1.80	4.99
TFCO	1.58	1.61	1.84	3.03
TIRT	1.19	0.98	1.10	1.09
TKIM	2.41	2.33	1.90	1.43
TOTO	2.15	2.19	2.11	2.41
TPIA	1.43	1.31	1.39	1.10

TRIS	2.50	2.30	2.00	1.89
TRST	1.30	1.14	1.24	1.31
TSPC	3.09	2.96	3.00	2.54
ULTJ	2.02	2.47	3.34	3.75
UNIC	1.67	1.75	2.20	2.53
UNIT	0.58	0.40	0.45	0.60
UNVR	0.67	0.70	0.71	0.65
VOKS	1.33	1.13	1.16	1.17
WIIM	2.06	2.43	2.27	2.89
YPAS	1.34	1.18	1.38	1.22



LAMPIRAN 6
DATA UMUR PERUSAHAAN

Kode	Tanggal Pendaftaran	Umur Perusahaan			
		2012	2013	2014	2015
ADES	13-Jun-94	18	19	20	21
ADMG	20-Okt-1993	19	20	21	22
AISA	11-Jun-97	15	16	17	18
AKPI	18-Des-1992	20	21	22	23
ALDO	12-Jul-11	1	2	3	4
ALKA	12-Jul-90	22	23	24	25
ALMI	2-Jan-97	15	16	17	18
ALTO	10-Jul-12	0	1	2	3
AMFG	08-Nop-1995	17	18	19	20
APLI	01-Mei-2000	12	13	14	15
ARGO	7-Jan-91	21	22	23	24
ARNA	17-Jul-01	11	12	13	14
ASII	4-Apr-90	22	23	24	25
AUTO	15-Jun-98	14	15	16	17
BAJA	21-Des-2011	1	2	3	4
BATA	24-Mar-82	30	31	32	33
BIMA	30-Agust-1994	18	19	20	21
BRAM	5-Sep-90	22	23	24	25
BRNA	06-Nop-1989	23	24	25	26
BRPT	01-Okt-1993	19	20	21	22
BTON	18-Jul-01	11	12	13	14
BUDI	08-Mei-1995	17	18	19	20
CEKA	9-Jul-96	16	17	18	19
CNTX	22-Mei-1979	33	34	35	36
CPIN	18-Mar-91	21	22	23	24
CTBN	28-Nop-1989	23	24	25	26
DLTA	12-Feb-84	28	29	30	31
DPNS	08-Agust-1990	22	23	24	25
DVLA	11-Nop-1994	18	19	20	21
EKAD	14-Agust-1990	22	23	24	25
ERTX	21-Agust-1990	22	23	24	25
ESTI	13-Okt-1992	20	21	22	23
ETWA	16-Mei-1997	15	16	17	18
FASW	01-Des-1994	18	19	20	21
FPNI	21-Mar-02	10	11	12	13

GDST	23-Des-2009	3	4	5	6
GDYR	01-Des-1980	32	33	34	35
GGRM	27-Agust-1990	22	23	24	25
GJTL	08-Mei-1990	22	23	24	25
HDTX	6-Jun-90	22	23	24	25
HMSP	15-Agust-1990	22	23	24	25
ICBP	07-Okt-2010	2	3	4	5
IGAR	05-Nop-1990	22	23	24	25
IKAI	4-Jun-97	15	16	17	18
IKBI	21-Jan-91	21	22	23	24
IMAS	15-Sep-93	19	20	21	22
INAF	17-Apr-01	11	12	13	14
INAI	05-Des-1994	18	19	20	21
INCI	24-Jul-90	22	23	24	25
INDF	14-Jul-94	18	19	20	21
INDR	03-Agust-1990	22	23	24	25
INDS	10-Agust-1990	22	23	24	25
INKP	16-Jul-90	22	23	24	25
INRU	18-Jun-90	22	23	24	25
INTP	05-Des-1989	23	24	25	26
IPOL	9-Jul-10	2	3	4	5
JECC	18-Nop-1992	20	21	22	23
JKSW	06-Agust-1997	15	16	17	18
JPFA	23-Okt-1989	23	24	25	26
JPRS	08-Agust-1989	23	24	25	26
KAEF	4-Jul-01	11	12	13	14
KBLI	6-Jul-92	20	21	22	23
KBLM	1-Jun-92	20	21	22	23
KBRI	11-Jul-08	4	5	6	7
KIAS	08-Des-1994	18	19	20	21
KICI	28-Okt-1993	19	20	21	22
KLBF	30-Jul-91	21	22	23	24
KRAS	10-Nop-2010	2	3	4	5
LION	20-Agust-1993	19	20	21	22
LMPI	17-Okt-1994	18	19	20	21
LMSH	4-Jun-90	22	23	24	25
LPIN	5-Feb-90	22	23	24	25
MAIN	10-Feb-06	6	7	8	9
MASA	9-Jun-05	7	8	9	10
MBTO	13-Jan-11	1	2	3	4
MERK	23-Jul-81	31	32	33	34

MLBI	17-Jan-94	18	19	20	21
MLIA	17-Jan-94	18	19	20	21
MRAT	27-Jul-95	17	18	19	20
MYOR	4-Jul-90	22	23	24	25
MYTX	10-Okt-1989	23	24	25	26
NIKL	14-Des-2009	3	4	5	6
NIPS	24-Jul-91	21	22	23	24
PBRX	16-Agust-1990	22	23	24	25
PICO	23-Sep-96	16	17	18	19
POLY	12-Mar-91	21	22	23	24
PRAS	12-Jul-90	22	23	24	25
PSDN	18-Okt-1994	18	19	20	21
PTSN	08-Nop-2007	5	6	7	8
PYFA	16-Okt-2001	11	12	13	14
RICY	22-Jan-98	14	15	16	17
RMBA	5-Mar-90	22	23	24	25
ROTI	28-Jun-10	2	3	4	5
SCCO	20-Jul-82	30	31	32	33
SCPI	8-Jun-90	22	23	24	25
SIAP	17-Okt-2008	4	5	6	7
SIPD	27-Des-1996	16	17	18	19
SKBM	5-Jan-93	19	20	21	22
SKLT	8-Sep-93	19	20	21	22
SMCB	10-Agust-1997	15	16	17	18
SMGR	8-Jul-91	21	22	23	24
SMSM	9-Sep-96	16	17	18	19
SPMA	16-Nop-1994	18	19	20	21
SQBB	29-Mar-83	29	30	31	32
SQMI	15-Jul-04	8	9	10	11
SRSN	11-Jan-93	19	20	21	22
SSTM	20-Agust-1997	15	16	17	18
STAR	13-Jul-11	1	2	3	4
STTP	16-Des-1996	16	17	18	19
SULI	21-Mar-94	18	19	20	21
TBMS	30-Sep-93	19	20	21	22
TCID	23-Sep-93	19	20	21	22
TFCO	26-Feb-80	32	33	34	35
TIRT	13-Des-1999	13	14	15	16
TKIM	3-Apr-90	22	23	24	25
TOTO	30-Okt-1990	22	23	24	25
TPIA	26-Mei-2008	4	5	6	7

TRIS	28-Jun-12	0	1	2	3
TRST	2-Jul-90	22	23	24	25
TSPC	17-Jun-94	18	19	20	21
ULTJ	2-Jul-90	22	23	24	25
UNIC	06-Nop-1989	23	24	25	26
UNIT	18-Apr-02	10	11	12	13
UNVR	11-Jan-82	30	31	32	33
VOKS	20-Des-1990	22	23	24	25
WIIM	18-Des-2012	0	1	2	3
YPAS	5-Mar-08	4	5	6	7



LAMPIRAN 7
DATA PERGANTIAN AUDITOR

Kode	Dummy			
	2012	2013	2014	2015
ADES	1	1	0	1
ADMG	1	1	1	1
AISA	1	1	1	1
AKPI	1	1	1	1
ALDO	1	1	1	1
ALKA	1	1	1	1
ALMI	1	1	1	1
ALTO	1	1	1	0
AMFG	1	1	1	1
APLI	1	1	1	1
ARGO	1	0	1	1
ARNA	1	1	1	1
ASII	1	1	1	1
AUTO	1	1	1	1
BAJA	1	0	1	1
BATA	1	1	1	1
BIMA	1	1	1	1
BRAM	1	1	1	1
BRNA	1	1	0	0
BRPT	1	1	1	1
BTON	1	1	1	1
BUDI	1	1	1	1
CEKA	1	1	1	1
CNTX	1	1	1	1
CPIN	1	1	1	1
CTBN	1	1	1	1
DLTA	1	1	1	1
DPNS	1	1	1	1
DVLA	1	1	1	1
EKAD	1	1	1	1
ERTX	1	1	1	1
ESTI	1	1	1	1
ETWA	1	1	1	1
FASW	1	1	1	1
FPNI	1	1	1	1

GDST	1	1	1	1
GDYR	1	1	0	0
GGRM	1	1	1	1
GJTL	1	1	1	1
HDTX	1	1	1	1
HMSP	1	1	1	1
ICBP	1	1	1	1
IGAR	1	1	1	1
IKAI	1	1	1	1
IKBI	1	1	1	1
IMAS	1	1	1	1
INAF	1	1	1	1
INAI	1	1	1	1
INCI	1	1	1	1
INDF	1	0	1	1
INDR	1	1	1	1
INDS	1	1	1	1
INKP	1	1	1	1
INRU	1	1	1	0
INTP	1	1	1	1
IPOL	1	1	1	1
JECC	1	1	0	1
JKSW	1	1	1	0
JPFA	1	1	1	1
JPRS	1	1	1	1
KAEF	1	1	1	0
KBLI	1	1	1	1
KBLM	1	1	1	1
KBRI	1	1	1	1
KIAS	1	1	1	1
KICI	1	1	1	1
KLBF	1	1	1	1
KRAS	1	1	1	1
LION	1	1	1	1
LMPI	0	1	1	1
LMSH	1	1	1	1
LPIN	1	1	0	1
MAIN	1	1	1	1
MASA	1	1	1	1
MBTO	1	0	1	1
MERK	1	1	1	1

MLBI	1	1	1	1
MLIA	1	1	1	1
MRAT	1	1	1	0
MYOR	1	1	1	1
MYTX	1	1	0	1
NIKL	1	1	1	1
NIPS	1	1	1	1
PBRX	1	1	0	1
PICO	1	1	1	1
POLY	1	1	1	0
PRAS	1	1	1	1
PSDN	1	1	0	1
PTSN	1	1	1	1
PYFA	1	1	1	1
RICY	1	1	1	1
RMBA	1	1	1	1
ROTI	1	1	1	1
SCCO	1	1	1	0
SCPI	1	1	1	1
SIAP	1	1	0	0
SIPD	1	1	1	1
SKBM	1	1	1	1
SKLT	1	1	1	1
SMCB	1	1	1	1
SMGR	1	1	1	1
SMSM	1	1	1	1
SPMA	1	1	1	1
SQBB	1	1	1	1
SQMI	1	1	1	1
SRSN	1	1	1	1
SSTM	1	1	1	1
STAR	1	1	1	1
STTP	1	1	1	1
SULI	1	1	1	1
TBMS	1	1	1	1
TCID	1	1	1	1
TFCO	1	1	1	1
TIRT	1	1	1	1
TKIM	1	1	0	1
TOTO	1	1	1	1
TPIA	1	1	1	1

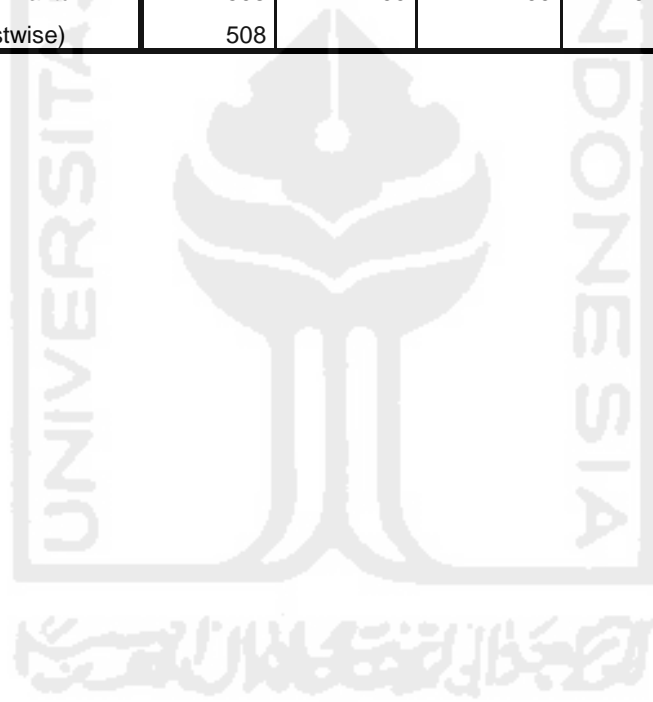
TRIS	1	0	1	0
TRST	1	0	1	1
TSPC	1	1	1	1
ULTJ	1	0	1	1
UNIC	1	1	1	1
UNIT	1	1	0	1
UNVR	1	1	0	1
VOKS	1	1	1	1
WIIM	1	1	1	1
YPAS	1	1	0	0



LAMPIRAN 8
HASIL STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Profitabilitas	508	-42.62	65.71	4.5516	10.62172
Leverage Keuangan	508	-34.16	406.60	2.2943	19.40915
Likuiditas	508	37.51	1722.08	7.9161	82.51689
Umur Perusahaan	508	5.04	36.00	18.5472	7.77924
Pergantian Auditor	508	.00	1.00	.9350	.24670
Ketepatan Waktu	508	.00	1.00	.9449	.22844
Valid N (listwise)	508				



LAMPIRAN 9 HASIL OLAH DATA REGRESSION

Dependent Variable Encoding

Original Value	Internal Value
Tidak Tepat	0
Tepat	1

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	258.055	1.780
2	220.110	2.502
Step 0 3	216.786	2.796
4	216.731	2.841
5	216.731	2.842

- a. Constant is included in the model.
 b. Initial -2 Log Likelihood: 216.731
 c. Estimation terminated at iteration number 5 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4.115	8	.847

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a								
ROA	.069	.020	12.405	1	.000	1.072	1.031	1.114
DER	.007	.024	.075	1	.784	1.007	.960	1.055
CR	-.001	.001	.815	1	.367	.999	.996	1.002
UP	.044	.025	3.164	1	.075	1.045	.996	1.096
PA	1.104	.547	4.082	1	.043	3.017	1.034	8.808
Constant	1.026	.614	2.792	1	.095	2.790		

a. Variable(s) entered on step 1: ROA, DER, CR, UP, PA.

