Lampiran 1: Perhitungan Manajemen Laba

No	Kode Emiten	Tahun	Niit	CFOit	Tait
1	ASSA	2017	103.308.000.000	178.000.000.000	(74.692.000.000)
		2018	142.242.000.000	123.000.000.000	19.242.000.000
2	BALI	2017	61.526.993.538	212.998.014.449	(151.471.020.911)
		2018	44.856.841.332	150.354.623.092	(105.497.781.760)
3	BBRM	2017	(382.147.663.764)	62.431.893.600	(444.579.557.364)
		2018	(58.993.387.920)	20.608.051.840	(79.601.439.760)
4	BIRD	2017	427.495.000.000	1.034.051.000.000	(606.556.000.000)
		2018	460.273.000.000	1.068.859.000.000	(608.586.000.000)
5	BLTA	2017	118.870.355.220	45.664.753.320	73.205.601.900
		2018	78.565.685.360	22.668.266.240	55.897.419.120
6	BULL	2017	151.801.397.532	262.529.337.012	(110.727.939.480)
		2018	215.176.231.760	298.548.553.120	(83.372.321.360)
7	CASS	2017	323.071.667.000	362.463.326.000	(39.391.659.000)
		2018	196.632.736.000	390.240.488.000	(193.607.752.000)
8	CENT	2017	(119.047.000.000)	88.011.000.000	(207.058.000.000)
		2018	35.637.000.000	380.840.000.000	(345.203.000.000)
9	CMNP	2017	693.061.258.413	974.588.873.741	(281.527.615.328)
		2018	730.583.775.834	828.801.428.217	(98.217.652.383)
10	CMPP	2017	(512.961.280.383)	402.679.673.863	(915.640.954.246)
		2018	(907.024.833.708)	(125.180.831.279)	(781.844.002.429)
11	EXCL	2017	375.244.000.000	9.612.170.000.000	(9.236.926.000.000)
		2018	(3.296.890.000.000)	9.357.786.000.000	(12.654.676.000.000)
12	FREN	2017	(3.022.735.742.456)	(969.398.292.540)	(2.053.337.449.916)
		2018	(3.552.834.007.240)	(912.619.177.884)	(2.640.214.829.356)
13	GIAA	2017	(2.891.003.357.544)	(835.441.389.564)	(2.055.561.967.980)
		2018	72.665.099.840	3.920.485.977.120	(3.847.820.877.280)
14	GOLD	2017	(899.352.651)	(5.481.048.906)	4.581.696.255
		2018	(8.081.959.089)	17.759.969.297	(25.841.928.386)
15	HELI	2017	9.144.632.257	46.840.523.919	(37.695.891.662)
		2018	14.677.998.088	11.666.743.641	3.011.254.447
16	HITS	2017	135.533.677.176	316.705.092.960	(181.171.415.784)
		2018	181.605.292.960	645.021.649.120	(463.416.356.160)
17	IBST	2017	262.126.036.511	493.424.971.093	(231.298.934.582)
		2018	146.006.831.186	457.099.424.437	(311.092.593.251)
18	IPCM	2017	120.417.047.000	157.283.623.000	(36.866.576.000)
		2018	72.807.226.000	(7.149.763.000)	79.956.989.000
19	ISAT	2017	1.301.929.000.000	8.960.936.000.000	(7.659.007.000.000)
		2018	(2.085.059.000.000)	4.161.943.000.000	(6.247.002.000.000)
20	JSMR	2017	2.093.656.062.000	4.356.185.866.000	(2.262.529.804.000)
		2018	2.036.491.035.000	909.813.219.000	1.126.677.816.000
21	KOPI	2017	1.076.109.019	190.184.827	885.924.192

		2018	(50.952.410.940)	1.026.209.700	(51.978.620.640)
22	LAPD	2017	(91.697.954.000)	15.205.278.000	(106.903.232.000)
		2018	(407.302.989.000)	7.885.801.000	(415.188.790.000)
23	LEAD	2017	(273.379.821.828)	133.394.637.648	(406.774.459.476)
		2018	(657.122.860.240)	93.294.089.760	(750.416.950.000)
24	LRNA	2017	(28.488.986.010)	(8.937.891.757)	(19.551.094.253)
		2018	(38.483.410.461)	9.195.137.559	(47.678.548.020)
25	MBSS	2017	(120.706.217.604)	239.550.113.580	(360.256.331.184)
		2018	(242.523.608.640)	278.571.959.600	(521.095.568.240)
26	META	2017	93.115.243.054	169.365.902.009	(76.250.658.955)
		2018	217.085.701.116	177.546.850.614	39.538.850.502
27	MPOW	2017	3.063.294.000	23.413.960.000	(20.350.666.000)
		2018	12.364.843.000	18.317.757.000	(5.952.914.000)
28	NELY	2017	24.270.494.120	46.669.475.865	(22.398.981.745)
		2018	52.752.666.736	53.227.499.699	(474.832.963)
29	PGAS	2017	3.431.555.903.712	9.871.311.204.156	(6.439.755.300.444)
		2018	5.279.967.796.800	13.306.703.453.840	(8.026.735.657.040)
30	POWR	2017	1.454.156.059.884	1.994.331.876.816	(540.175.816.932)
		2018	1.142.376.156.880	2.057.566.326.560	(915.190.169.680)
31	PPRE	2017	244.550.466.396	351.135.293.720	(106.584.827.324)
		2018	432.298.157.985	616.746.373.035	(184.448.215.050)
32	PSSI	2017	(168.067.478.580)	115.449.742.632	(283.517.221.212)
		2018	56.735.333.280	229.266.980.400	(172.531.647.120)
33	PTIS	2017	(28.597.294.524)	55.984.861.032	(84.582.155.556)
		2018	1.728.245.920	48.683.555.520	(46.955.309.600)
34	RAJA	2017	186.878.090.796	(114.936.625.680)	301.814.716.476
		2018	180.042.553.440	154.400.746.800	25.641.806.640
35	RIGS	2017	(187.713.758.532)	299.898.528	(188.013.657.060)
		2018	(122.370.523.440)	112.145.572.800	(234.516.096.240)
36	SHIP	2017	85.563.870.732	143.245.523.928	(57.681.653.196)
		2018	189.878.600.240	252.178.858.160	(62.300.257.920)
37	SMDR	2017	156.303.926.304	345.524.737.260	(189.220.810.956)
		2018	107.350.853.840	413.376.763.120	(306.025.909.280)
38	SOCI	2017	291.754.730.364	364.986.371.520	(73.231.641.156)
		2018	194.154.775.920	130.667.751.680	63.487.024.240
39	SUPR	2017	330.962.000.000	2.084.673.000.000	(1.753.711.000.000)
		2018	(1.223.843.000.000)	1.637.052.000.000	(2.860.895.000.000)
40	TAMU	2017	(42.770.101.188)	(31.323.761.784)	(11.446.339.404)
		2018	(55.574.211.040)	78.743.644.560	(134.317.855.600)
41	TAXI	2017	(492.102.310.000)	79.236.452.000	(571.338.762.000)
		2018	(836.820.231.000)	(1.772.303.000)	(835.047.928.000)
42	TBIG	2017	702.632.000.000	3.185.893.000.000	(2.483.261.000.000)
		2018	2.339.029.000.000	3.239.952.000.000	(900.923.000.000)
43	TGRA	2017	(7.741.267)	(16.508.982.864)	16.501.241.597

		2018	2.023.222.493	(9.720.379.919)	11.743.602.412
44	TLKM	2017	32.701.000.000.000	49.405.000.000.000	(16.704.000.000.000)
		2018	26.979.000.000.000	45.671.000.000.000	(18.692.000.000.000)
45	TMAS	2017	53.358.287.358	129.991.220.397	(76.632.933.039)
		2018	34.818.481.452	351.598.310.104	(316.779.828.652)
46	TPMA	2017	66.098.266.908	203.837.964.924	(137.739.698.016)
		2018	110.139.948.000	222.094.211.040	(111.954.263.040)
47	WEHA	2017	50.424.676.796	48.588.756.634	1.835.920.162
		2018	3.190.724.918	36.183.977.698	(32.993.252.780)
48	WINS	2017	(540.010.788.744)	253.235.436.108	(793.246.224.852)
		2018	(522.107.966.400)	234.809.895.440	(756.917.861.840)

No	Kode Emiten	Tahun	Ait-1		1/Ait	Tait/Ait
1	ASSA	2017	3.029.807.463.353	1	0,0000000000003301	119.457.866.114
		2018	3.307.396.918.555	1	0,0000000000003024	173.099.805.969
2	BALI	2017	1.707.249.310.532	1	0,0000000000005857	65.379.487.987
		2018	2.456.266.030.659	1	0,0000000000004071	142.863.818.331
3	BBRM	2017	1.884.352.000.872	1	0,0000000000005307	390.022.937.200
		2018	1.177.570.564.488	1	0,0000000000008492	11.660.240.640
4	BIRD	2017	7.300.612.000.000	1	0,0000000000001370	(592.250.000.000)
		2018	6.516.487.000.000	1	0,0000000000001535	14.856.000.000
5	BLTA	2017	1.251.344.621.612	1	0,0000000000007991	341.776.295.988
		2018	1.106.138.300.952	1	0,0000000000009040	19.009.009.104
6	BULL	2017	3.208.005.452.712	1	0,0000000000003117	193.266.362.700
		2018	4.214.267.041.188	1	0,0000000000002373	355.203.751.376
7	CASS	2017	1.791.336.526.000	1	0,0000000000005582	241.876.117.000
		2018	1.907.034.830.000	1	0,0000000000005244	142.692.672.000
8	CENT	2017	1.314.930.000.000	1	0,0000000000007605	567.306.000.000
		2018	4.494.835.000.000	1	0,0000000000002225	93.187.000.000
9	CMNP	2017	7.937.919.618.380	1	0,0000000000001260	596.624.128.944
		2018	10.736.908.057.784	1	0,0000000000000931	914.459.290.041
10	CMPP	2017	3.504.893.924.861	1	0,0000000000002853	(71.106.641.708)
		2018	3.091.133.957.757	1	0,0000000000003235	414.907.106.461
11	EXCL	2017	54.896.286.000.000	1	0,0000000000000182	1.534.237.000.000
		2018	56.321.441.000.000	1	0,0000000000000178	63.150.000.000
12	FREN	2017	22.807.139.288.268	1	0,0000000000000438	1.031.110.191.021
		2018	24.114.499.676.408	1	0,0000000000000415	821.815.186.065
13	GIAA	2017	50.217.982.324.040	1	0,0000000000000199	4.678.759.127.208
		2018	50.985.081.275.964	1	0,0000000000000196	6.729.194.699.052
14	GOLD	2017	184.835.176.289	1	0,0000000000054102	17.105.337.885
		2018	186.981.709.315	1	0,0000000000053481	7.859.200.863
15	HELI	2017	153.733.386.232	1	0,0000000000065048	81.759.629.419
		2018	219.559.904.224	1	0,0000000000045546	126.116.184.115
16	HITS	2017	2.218.110.598.064	1	0,0000000000004508	106.069.446.156

		2018	2.378.470.148.220	1	0,0000000000004204	267.286.237.796
17	IBST	2017	6.331.628.401.699	1	0,0000000000001579	58.627.888.363
		2018	5.455.931.876.157	1	0,0000000000001833	135.852.024.113
18	IPCM	2017	598.370.195.000	1	0,0000000000016712	(80.953.332.000)
		2018	1.356.347.770.000	1	0,0000000000007373	(19.601.964.000)
19	ISAT	2017	50.838.704.000.000	1	0,0000000000000197	5.830.761.000.000
		2018	50.661.040.000.000	1	0,0000000000000197	(6.786.547.000.000)
20	JSMR	2017	53.500.000.000.000	1	0,0000000000000187	18.431.000.000.000
		2018	79.192.772.790.000	1	0,0000000000000126	1.882.000.000.000
21	KOPI	2017	173.294.052.599	1	0,0000000000057705	10.494.544.496
		2018	159.794.691.605	1	0,0000000000062580	(111.211.973.366)
22	LAPD	2017	762.773.110.000	1	0,0000000000013110	(52.952.506.000)
		2018	671.513.557.000	1	0,0000000000014892	(16.064.926.000)
23	LEAD	2017	2.985.534.677.244	1	0,0000000000003349	(70.848.823.188)
		2018	2.748.612.847.896	1	0,0000000000003638	23.435.599.792
24	LRNA	2017	308.709.926.719	1	0,0000000000032393	(20.157.501.980)
		2018	257.078.590.718	1	0,0000000000038899	(4.376.958.859)
25	MBSS	2017	3.500.354.875.652	1	0,0000000000002857	43.842.567.792
		2018	3.252.921.405.120	1	0,0000000000003074	164.084.077.336
26	META	2017	5.209.313.588.527	1	0,0000000000001920	(194.817.981.342)
		2018	5.320.296.634.598	1	0,0000000000001880	(10.244.856.443)
27	MPOW	2017	350.204.022.000	1	0,0000000000028555	7.403.572.000
		2018	332.451.085.000	1	0,0000000000030080	(8.063.738.000)
28	NELY	2017	409.484.780.079	1	0,0000000000024421	16.270.853.643
		2018	416.286.581.960	1	0,0000000000024022	59.141.005.140
29	PGAS	2017	116.924.935.845.436	1	0,0000000000000086	8.942.771.718.468
		2018	110.865.725.918.616	1	0,0000000000000090	7.667.003.900.212
30	POWR	2017	17.074.636.924.668	1	0,0000000000000586	268.865.762.744
		2018	17.929.885.254.540	1	0,0000000000000558	642.900.157.688
31	PPRE	2017	1.066.389.453.194	1	0,0000000000009377	1.445.076.878.493
		2018	5.125.587.304.834	1	0,0000000000001951	1.235.263.304.095
32	PSSI	2017	1.160.444.693.776	1	0,0000000000008617	199.177.989.120
		2018	1.379.307.207.516	1	0,0000000000007250	256.463.421.028
33	PTIS	2017	596.266.005.768	1	0,0000000000016771	8.140.997.448
		2018	541.081.013.004	1	0,0000000000018482	27.782.768.364
34	RAJA	2017	1.951.235.213.068	1	0,0000000000005125	(494.208.433.784)
		2018	2.038.944.018.276	1	0,0000000000004904	(306.968.013.540)
35	RIGS	2017	1.354.098.487.320	1	0,0000000000007385	30.184.606.028
		2018	1.085.235.349.164	1	0,0000000000009215	92.692.809.976
36	SHIP	2017	1.361.276.750.936	1	0,0000000000007346	395.145.438.160
		2018	2.447.627.756.748	1	0,0000000000004086	340.114.278.136
37	SMDR	2017	7.684.012.069.056	1	0,0000000000001301	374.966.942.764
		2018	7.976.895.122.844	1	0,0000000000001254	1.149.955.523.208
38	SOCI	2017	7.475.151.249.480	1	0,0000000000001338	130.347.836.112

		2018	7.947.840.881.376	1	0,0000000000001258	36.280.387.264
39	SUPR	2017	14.019.294.000.000	1	0,0000000000000713	87.041.000.000
		2018	12.610.068.000.000	1	0,0000000000000793	(8.712.000.000)
40	TAMU	2017	1.475.555.251.592	1	0,0000000000006777	29.597.610.820
		2018	1.485.929.398.500	1	0,0000000000006730	20.006.347.336
41	TAXI	2017	2.557.262.840.000	1	0,0000000000003910	(313.495.314.000)
		2018	2.010.013.010.000	1	0,0000000000004975	(63.047.799.000)
42	TBIG	2017	23.620.268.000.000	1	0,0000000000000423	311.911.000.000
		2018	25.595.785.000.000	1	0,0000000000000391	295.052.000.000
43	TGRA	2017	276.986.924.397	1	0,0000000000036103	26.885.653.600
		2018	390.426.242.724	1	0,0000000000025613	7.668.009.361
44	TLKM	2017	179.611.000.000.000	1	0,0000000000000056	11.923.000.000.000
		2018	198.484.000.000.000	1	0,0000000000000050	2.528.000.000.000
45	TMAS	2017	2.525.662.339.789	1	0,0000000000003959	245.626.855.961
		2018	2.918.378.214.457	1	0,0000000000003427	319.093.590.964
46	TPMA	2017	1.628.645.613.340	1	0,0000000000006140	65.098.136.148
		2018	1.558.318.069.548	1	0,0000000000006417	124.372.173.028
47	WEHA	2017	304.957.257.737	1	0,0000000000032791	477.599.246
		2018	300.003.474.668	1	0,0000000000033333	21.556.474.628
48	WINS	2017	5.392.357.590.208	1	0,0000000000001854	(358.256.098.844)
		2018	4.586.265.193.656	1	0,0000000000002180	69.252.275.700

No	Kode Emiten	Tahun	REVit/Ait	PPEit	PPEit/Ait
1	ASSA	2017	0,03942754	2.764.780.686.533	0,91252686
		2018	0,05233717	3.411.907.690.638	1,03159910
2	BALI	2017	0,03829522	1.943.345.508.630	1,13829040
		2018	0,05816301	2.867.372.083.405	1,16737033
3	BBRM	2017	0,20697987	904.826.089.668	0,48017891
		2018	0,00990195	825.790.562.800	0,70126631
4	BIRD	2017	-0,08112334	5.494.943.000.000	0,75266882
		2018	0,00227976	5.724.503.000.000	0,87846458
5	BLTA	2017	0,27312723	407.509.004.940	0,32565690
		2018	0,01718502	375.679.502.160	0,33963158
6	BULL	2017	0,06024502	3.116.879.948.904	0,97159434
		2018	0,08428601	3.229.016.441.040	0,76621069
7	CASS	2017	0,13502550	690.329.213.000	0,38537104
		2018	0,07482437	712.578.123.000	0,37365763
8	CENT	2017	0,43143437	2.294.741.000.000	1,74514309
		2018	0,02073202	2.601.811.000.000	0,57884461
9	CMNP	2017	0,07516127	174.102.027.220	0,02193295
		2018	0,08516970	182.731.637.013	0,01701902
10	CMPP	2017	-0,02028782	2.068.830.054.818	0,59026895

		2018	0,13422489	1.426.357.150.398	0,46143492
11	EXCL	2017	0,02794792	34.933.877.000.000	0,63636139
		2018	0,00112124	36.759.530.000.000	0,65267382
12	FREN	2017	0,04520997	15.020.324.720.364	0,65857995
		2018	0,03407971	16.747.033.996.892	0,69447984
13	GIAA	2017	0,09316900	12.202.109.259.636	0,24298287
		2018	0,13198360	13.669.154.737.520	0,26810107
14	GOLD	2017	0,09254374	186.602.866.063	1,00956360
		2018	0,04203192	184.835.176.289	0,98852009
15	HELI	2017	0,53182742	146.429.915.294	0,95249262
		2018	0,57440444	128.993.821.991	0,58751083
16	HITS	2017	0,04781973	1.698.452.335.920	0,76572031
		2018	0,11237738	2.224.667.713.040	0,93533556
17	IBST	2017	0,00925953	4.960.109.575.421	0,78338608
		2018	0,02489988	6.331.628.401.699	1,16050357
18	IPCM	2017	-0,13528971	366.543.285.000	0,61256942
		2018	-0,01445202	372.953.588.000	0,27496900
19	ISAT	2017	0,11469138	35.891.716.000.000	0,70599195
		2018	-0,13395988	36.899.330.000.000	0,72835714
20	JSMR	2017	0,34450467	1.035.922.309.000	0,01936303
		2018	0,02376479	754.805.817.000	0,00953125
21	KOPI	2017	0,06055917	65.286.320.494	0,37673723
		2018	-0,69596788	61.211.796.845	0,38306527
22	LAPD	2017	-0,06942104	635.771.864.000	0,83350063
		2018	-0,02392346	234.196.425.000	0,34875904
23	LEAD	2017	-0,02373070	2.498.091.658.752	0,83673175
		2018	0,00852634	1.987.691.044.880	0,72316152
24	LRNA	2017	-0,06529593	202.374.879.162	0,65555028
		2018	-0,01702576	260.733.319.651	1,01421639
25	MBSS	2017	0,01252518	2.531.247.801.084	0,72314034
		2018	0,05044207	2.572.346.066.320	0,79078027
26	META	2017	-0,03739801	1.677.604.415.746	0,32203944
		2018	-0,00192562	274.757.425.682	0,05164325
27	MPOW	2017	0,02114074	308.048.513.000	0,87962586
		2018	-0,02425541	296.996.065.000	0,89335267
28	NELY	2017	0,03973494	300.461.285.719	0,73375446
		2018	0,14206801	331.525.743.565	0,79638825
29	PGAS	2017	0,07648302	39.249.412.640.040	0,33568043
		2018	0,06915576	41.433.200.524.480	0,37372416
30	POWR	2017	0,01574650	12.576.057.727.992	0,73653442
		2018	0,03585635	13.047.572.631.840	0,72769973

31	PPRE	2017	1,35511175	2.206.321.174.798	2,06896380
		2018	0,24099937	2.886.918.307.456	0,56323659
32	PSSI	2017	0,17163936	961.700.674.956	0,82873461
		2018	0,18593640	1.116.523.506.960	0,80948138
33	PTIS	2017	0,01365330	473.857.882.752	0,79470887
		2018	0,05134678	471.593.805.840	0,87157707
34	RAJA	2017	-0,25327978	826.621.113.192	0,42363991
		2018	-0,15055245	799.013.842.720	0,39187630
35	RIGS	2017	0,02229129	866.519.282.244	0,63992338
		2018	0,08541263	651.675.498.720	0,60049233
36	SHIP	2017	0,29027561	2.231.263.053.612	1,63909584
		2018	0,13895670	3.145.710.756.640	1,28520799
37	SMDR	2017	0,04879833	4.587.793.760.304	0,59705707
		2018	0,14416079	4.959.470.749.280	0,62172947
38	SOCI	2017	0,01743748	6.879.934.237.092	0,92037392
		2018	0,00456481	8.129.853.688.320	1,02290091
39	SUPR	2017	0,00620866	9.404.369.000.000	0,67081616
		2018	-0,00069088	8.288.344.000.000	0,65727988
40	TAMU	2017	0,02005863	1.271.002.300.740	0,86137222
		2018	0,01346386	1.246.408.759.440	0,83880752
41	TAXI	2017	-0,12259018	1.393.197.566.000	0,54480030
		2018	-0,03136686	712.463.928.000	0,35445737
42	TBIG	2017	0,01320523	19.798.733.000.000	0,83820950
		2018	0,01152737	21.878.608.000.000	0,85477386
43	TGRA	2017	0,09706470	223.884.908.467	0,80828692
		2018	0,01964010	45.588.000.000	0,11676469
44	TLKM	2017	0,06638235	130.171.000.000.000	0,72473846
		2018	0,01273654	143.248.000.000.000	0,72171057
45	TMAS	2017	0,09725245	2.342.071.193.507	0,92730970
		2018	0,10933935	2.176.593.142.066	0,74582284
46	TPMA	2017	0,03997072	1.341.984.716.484	0,82398817
		2018	0,07981180	1.338.911.806.800	0,85920316
47	WEHA	2017	0,00156612	139.027.813.962	0,45589279
		2018	0,07185408	191.002.342.947	0,63666710
48	WINS	2017	-0,06643775	3.817.017.326.988	0,70785686
		2018	0,01509993	3.185.162.168.240	0,69450022

No	Kode Emiten	Tahun	RECit	RECit/Ait-1	REVit / Ait-1 - RECit/Ait-1	b1
1	ASSA	2017	14.443.706.568	0,00476720	0,03466034	-2091480180,053
		2018	8.909.978.228	0,00269395	0,04964322	-2091480180,053
2	BALI	2017	(14.558.052.180)	-0,00852720	0,04682242	-2091480180,053
		2018	43.771.005.045	0,01782014	0,04034287	-2091480180,053
3	BBRM	2017	(3.544.555.696)	-0,00188105	0,20886092	-2091480180,053
		2018	27.311.380.848	0,02319299	-0,01329104	-2091480180,053
4	BIRD	2017	(106.824.000.000)	-0,01463220	-0,06649114	-2091480180,053
		2018	121.442.000.000	0,01863611	-0,01635636	-2091480180,053
5	BLTA	2017	(17.687.028.488)	-0,01413442	0,28726165	-2091480180,053
		2018	(23.411.148.352)	-0,02116476	0,03834978	-2091480180,053
6	BULL	2017	9.270.296	0,00000289	0,06024213	-2091480180,053
		2018	101.500.108.776	0,02408488	0,06020113	-2091480180,053
7	CASS	2017	(267.790.842.775)	-0,14949220	0,28451771	-2091480180,053
		2018	39.493.345	0,00002071	0,07480366	-2091480180,053
8	CENT	2017	185.938.000.000	0,14140525	0,29002913	-2091480180,053
		2018	91.517.000.000	0,02036048	0,00037154	-2091480180,053
9	CMNP	2017	13.067.438.162	0,00164620	0,07351507	-2091480180,053
		2018	55.929.958.858	0,00520913	0,07996057	-2091480180,053
10	CMPP	2017	733.637.025	0,00020932	-0,02049713	-2091480180,053
		2018	39.778.602.581	0,01286861	0,12135628	-2091480180,053
11	EXCL	2017	(71.581.000.000)	-0,00130393	0,02925185	-2091480180,053
		2018	4.294.000.000	0,00007624	0,00104500	-2091480180,053
12	FREN	2017	(35.996.038.896)	-0,00157828	0,04678825	-2091480180,053
		2018	(34.026.912.652)	-0,00141106	0,03549077	-2091480180,053
13	GIAA	2017	535.628.916.484	0,01066608	0,08250292	-2091480180,053
		2018	2.890.301.675.136	0,05668916	0,07529444	-2091480180,053
14	GOLD	2017	(6.566.992.895)	-0,03552891	0,12807265	-2091480180,053
		2018	50.980.692	0,00027265	0,04175927	-2091480180,053
15	HELI	2017	279.345.321	0,00181708	0,53001034	-2091480180,053
		2018	39.438.564.070	0,17962553	0,39477891	-2091480180,053
16	HITS	2017	20.805.759.936	0,00937995	0,03843978	-2091480180,053
		2018	47.805.702.724	0,02009935	0,09227803	-2091480180,053
17	IBST	2017	103.399.897.302	0,01633070	-0,00707117	-2091480180,053
		2018	(10.981.519.829)	-0,00201277	0,02691264	-2091480180,053
18	IPCM	2017	(12.822.781.000)	-0,02142951	-0,11386020	-2091480180,053
		2018	(91.195.585.000)	-0,06723614	0,05278412	-2091480180,053
19	ISAT	2017	1.138.664.000.000	0,02239758	0,09229380	-2091480180,053
		2018	(919.865.000.000)	-0,01815725	-0,11580264	-2091480180,053

20	JSMR	2017	149.639.565.000	0,00279700	0,34170767	-2091480180,053
		2018	(13.529.882.000)	-0,00017085	0,02393564	-2091480180,053
21	KOPI	2017	(5.202.201.091)	-0,03001950	0,09057867	-2091480180,053
		2018	37.928.092.579	0,23735515	-0,93332303	-2091480180,053
22	LAPD	2017	(5.588.707.000)	-0,00732683	-0,06209422	-2091480180,053
		2018	20.728.910.000	0,03086894	-0,05479239	-2091480180,053
23	LEAD	2017	(31.071.117.976)	-0,01040722	-0,01332348	-2091480180,053
		2018	21.219.144.532	0,00771995	0,00080639	-2091480180,053
24	LRNA	2017	2.638.769.519	0,00854773	-0,07384366	-2091480180,053
		2018	1.340.633.740	0,00521488	-0,02224064	-2091480180,053
25	MBSS	2017	(33.392.348.364)	-0,00953970	0,02206488	-2091480180,053
		2018	60.785.645.820	0,01868648	0,03175559	-2091480180,053
26	META	2017	24.072.334.901	0,00462102	-0,04201903	-2091480180,053
		2018	(70.511.013.429)	-0,01325321	0,01132759	-2091480180,053
27	MPOW	2017	803.348.000	0,00229394	0,01884680	-2091480180,053
		2018	(210.616.000)	-0,00063352	-0,02362189	-2091480180,053
28	NELY	2017	890.698.302	0,00217517	0,03755977	-2091480180,053
		2018	7.403.845.117	0,01778545	0,12428256	-2091480180,053
29	PGAS	2017	(162.447.772.112)	-0,00138933	0,07787235	-2091480180,053
		2018	(60.556.920.276)	-0,00054622	0,06970198	-2091480180,053
30	POWR	2017	58.932.721.764	0,00345148	0,01229502	-2091480180,053
		2018	62.011.639.144	0,00345856	0,03239778	-2091480180,053
31	PPRE	2017	308.639.701.306	0,28942494	1,06568681	-2091480180,053
		2018	(79.649.332.294)	-0,01553955	0,25653892	-2091480180,053
32	PSSI	2017	48.686.376.320	0,04195493	0,12968443	-2091480180,053
		2018	33.485.863.408	0,02427731	0,16165910	-2091480180,053
33	PTIS	2017	(25.508.676.888)	-0,04278070	0,05643400	-2091480180,053
		2018	3.431.365.312	0,00634168	0,04500510	-2091480180,053
34	RAJA	2017	137.324.487.904	0,07037823	-0,32365802	-2091480180,053
		2018	(55.260.926.344)	-0,02710272	-0,12344973	-2091480180,053
35	RIGS	2017	12.828.344.012	0,00947372	0,01281758	-2091480180,053
		2018	(14.781.430.988)	-0,01362048	0,09903312	-2091480180,053
36	SHIP	2017	37.312.522.456	0,02740995	0,26286566	-2091480180,053
		2018	22.642.111.636	0,00925064	0,12970607	-2091480180,053
37	SMDR	2017	342.881.238.844	0,04462268	0,00417564	-2091480180,053
		2018	422.808.198.096	0,05300411	0,09115669	-2091480180,053
38	SOCI	2017	(191.264.600.456)	-0,02558672	0,04302420	-2091480180,053
		2018	156.038.577.964	0,01963283	-0,01506802	-2091480180,053
39	SUPR	2017	(203.102.000.000)	-0,01448732	0,02069598	-2091480180,053
		2018	250.441.000.000	0,01986040	-0,02055128	-2091480180,053
40	TAMU	2017	8.303.079.124	0,00562709	0,01443154	-2091480180,053

		2018	(4.397.842.652)	-0,00295966	0,01642352	-2091480180,053
41	TAXI	2017	(170.010.352.000)	-0,06648138	-0,05610880	-2091480180,053
		2018	(57.243.223.000)	-0,02847903	-0,00288783	-2091480180,053
42	TBIG	2017	(142.965.000.000)	-0,00605264	0,01925787	-2091480180,053
		2018	117.176.000.000	0,00457794	0,00694943	-2091480180,053
43	TGRA	2017	20.053.722.368	0,07239953	0,02466518	-2091480180,053
		2018	10.899.603.059	0,02791719	-0,00827709	-2091480180,053
44	TLKM	2017	1.859.000.000.000	0,01035015	0,05603220	-2091480180,053
		2018	2.192.000.000.000	0,01104371	0,00169283	-2091480180,053
45	TMAS	2017	81.470.417.013	0,03225705	0,06499540	-2091480180,053
		2018	(33.098.383.186)	-0,01134136	0,12068072	-2091480180,053
46	TPMA	2017	(10.849.941.608)	-0,00666194	0,04663266	-2091480180,053
		2018	40.647.356.008	0,02608412	0,05372768	-2091480180,053
47	WEHA	2017	(6.993.570.021)	-0,02293295	0,02449907	-2091480180,053
		2018	(772.863.010)	-0,00257618	0,07443026	-2091480180,053
48	WINS	2017	(37.135.004.044)	-0,00688660	-0,05955115	-2091480180,053
		2018	34.214.602.824	0,00746023	0,00763970	-2091480180,053

No	Kode Emiten	Tahun	b2	b3	NDA	DA
1	ASSA	2017	0,063	-0,028	-0,02406	-0,00059494
		2018	0,063	-0,028	-0,02639	0,03220748
2	BALI	2017	0,063	-0,028	-0,03015	-0,05857488
		2018	0,063	-0,028	-0,031	-0,01195421
3	BBRM	2017	0,063	-0,028	-0,0014	-0,23453564
		2018	0,063	-0,028	-0,02225	-0,04534913
4	BIRD	2017	0,063	-0,028	-0,02555	-0,05753275
		2018	0,063	-0,028	-0,02595	-0,06744332
5	BLTA	2017	0,063	-0,028	0,007308	0,05119385
		2018	0,063	-0,028	-0,00898	0,05951829
6	BULL	2017	0,063	-0,028	-0,02406	-0,01045479
		2018	0,063	-0,028	-0,01816	-0,00162584
7	CASS	2017	0,063	-0,028	0,005967	-0,02795677
		2018	0,063	-0,028	-0,00685	-0,09467642
8	CENT	2017	0,063	-0,028	-0,03218	-0,12528420
		2018	0,063	-0,028	-0,01665	-0,06015038
9	CMNP	2017	0,063	-0,028	0,003754	-0,03922002
		2018	0,063	-0,028	0,004366	-0,01351386
10	CMPP	2017	0,063	-0,028	-0,01842	-0,24283083
		2018	0,063	-0,028	-0,00595	-0,24697979
11	EXCL	2017	0,063	-0,028	-0,01601	-0,15224805

		2018	0,063	-0,028	-0,01825	-0,20644049
12	FREN	2017	0,063	-0,028	-0,01558	-0,07444619
		2018	0,063	-0,028	-0,0173	-0,09219036
13	GIAA	2017	0,063	-0,028	-0,00165	-0,03928530
		2018	0,063	-0,028	-0,0028	-0,07266524
14	GOLD	2017	0,063	-0,028	-0,03151	0,05630259
		2018	0,063	-0,028	-0,03623	-0,10197244
15	HELI	2017	0,063	-0,028	-0,00688	-0,23831929
		2018	0,063	-0,028	-0,00111	0,01481997
16	HITS	2017	0,063	-0,028	-0,01996	-0,06171689
		2018	0,063	-0,028	-0,02126	-0,17358278
17	IBST	2017	0,063	-0,028	-0,02271	-0,01382010
		2018	0,063	-0,028	-0,03118	-0,02583721
18	IPCM	2017	0,063	-0,028	-0,02782	-0,03379122
		2018	0,063	-0,028	-0,00592	0,06486594
19	ISAT	2017	0,063	-0,028	-0,01399	-0,13665867
		2018	0,063	-0,028	-0,02773	-0,09557894
20	JSMR	2017	0,063	-0,028	0,020946	-0,06323660
		2018	0,063	-0,028	0,001215	0,01301237
21	KOPI	2017	0,063	-0,028	-0,01691	0,02202341
		2018	0,063	-0,028	-0,08261	-0,24267005
22	LAPD	2017	0,063	-0,028	-0,02999	-0,11015887
		2018	0,063	-0,028	-0,01633	-0,60195627
23	LEAD	2017	0,063	-0,028	-0,02497	-0,11128004
		2018	0,063	-0,028	-0,02096	-0,25205796
24	LRNA	2017	0,063	-0,028	-0,02978	-0,03354914
		2018	0,063	-0,028	-0,03793	-0,14752814
25	MBSS	2017	0,063	-0,028	-0,01946	-0,08346460
		2018	0,063	-0,028	-0,02078	-0,13940890
26	META	2017	0,063	-0,028	-0,01207	-0,00257158
		2018	0,063	-0,028	-0,00113	0,00855719
27	MPOW	2017	0,063	-0,028	-0,02941	-0,02869653
		2018	0,063	-0,028	-0,03279	0,01488701
28	NELY	2017	0,063	-0,028	-0,02329	-0,03141395
		2018	0,063	-0,028	-0,01949	0,01835257
29	PGAS	2017	0,063	-0,028	-0,00451	-0,05056500
		2018	0,063	-0,028	-0,00609	-0,06630860
30	POWR	2017	0,063	-0,028	-0,01997	-0,01166528
		2018	0,063	-0,028	-0,01845	-0,03259154
31	PPRE	2017	0,063	-0,028	0,007246	-0,10719526
		2018	0,063	-0,028	-1,7E-05	-0,03596905

32	PSSI	2017	0,063	-0,028	-0,01684	-0,22748098
		2018	0,063	-0,028	-0,014	-0,11108845
33	PTIS	2017	0,063	-0,028	-0,0222	-0,11964892
		2018	0,063	-0,028	-0,02543	-0,06134634
34	RAJA	2017	0,063	-0,028	-0,03332	0,18800305
		2018	0,063	-0,028	-0,01978	0,03235166
35	RIGS	2017	0,063	-0,028	-0,01865	-0,12019294
		2018	0,063	-0,028	-0,0125	-0,20359508
36	SHIP	2017	0,063	-0,028	-0,03087	-0,01150264
		2018	0,063	-0,028	-0,02867	0,00321551
37	SMDR	2017	0,063	-0,028	-0,01673	-0,00789854
		2018	0,063	-0,028	-0,01193	-0,02643629
38	SOCI	2017	0,063	-0,028	-0,02334	0,01354306
		2018	0,063	-0,028	-0,02985	0,03784162
39	SUPR	2017	0,063	-0,028	-0,01763	-0,10746448
		2018	0,063	-0,028	-0,01986	-0,20700945
40	TAMU	2017	0,063	-0,028	-0,02463	0,01686934
		2018	0,063	-0,028	-0,02386	-0,06653371
41	TAXI	2017	0,063	-0,028	-0,01961	-0,20381096
		2018	0,063	-0,028	-0,01115	-0,40429677
42	TBIG	2017	0,063	-0,028	-0,02235	-0,08278747
		2018	0,063	-0,028	-0,02358	-0,01162053
43	TGRA	2017	0,063	-0,028	-0,02863	0,08820304
		2018	0,063	-0,028	-0,00915	0,03922671
44	TLKM	2017	0,063	-0,028	-0,01677	-0,07622669
		2018	0,063	-0,028	-0,02011	-0,07406205
45	TMAS	2017	0,063	-0,028	-0,0227	-0,00764366
		2018	0,063	-0,028	-0,014	-0,09454972
46	TPMA	2017	0,063	-0,028	-0,02142	-0,06315516
		2018	0,063	-0,028	-0,02201	-0,04982803
47	WEHA	2017	0,063	-0,028	-0,01808	0,02410008
		2018	0,063	-0,028	-0,02011	-0,08986714
48	WINS	2017	0,063	-0,028	-0,02396	-0,12314607
		2018	0,063	-0,028	-0,01942	-0,14561941

Rata-rata Data Manajemen Laba

No	Kode Emiten	2017	2018	Mean
1	ASSA	-0,00059	0,032207	0,02
2	BALI	-0,05857	-0,01195	-0,04
3	BBRM	-0,23454	-0,04535	-0,14
4	BIRD	-0,05753	-0,06744	-0,06
5	BLTA	0,051194	0,059518	0,06
6	BULL	-0,01045	-0,00163	0,01
7	CASS	-0,02796	-0,09468	-0,06
8	CENT	-0,12528	-0,06015	-0,09
9	CMNP	-0,03922	-0,01351	-0,03
10	CMPP	-0,24283	-0,24698	-0,24
11	EXCL	-0,15225	-0,20644	-0,18
12	FREN	-0,07445	-0,09219	-0,08
13	GIAA	-0,03929	-0,07267	-0,06
14	GOLD	0,056303	-0,10197	-0,02
15	HELI	-0,23832	0,01482	-0,11
16	HITS	-0,06172	-0,17358	-0,12
17	IBST	-0,01382	-0,02584	-0,02
18	IPCM	-0,03379	0,064866	0,02
19	ISAT	-0,13666	-0,09558	-0,12
20	JSMR	-0,06324	0,013012	-0,03
21	KOPI	0,022023	-0,24267	-0,11
22	LAPD	-0,11016	-0,60196	-0,36
23	LEAD	-0,11128	-0,25206	-0,18
24	LRNA	-0,03355	-0,14753	-0,09
25	MBSS	-0,08346	-0,13941	-0,11
26	META	-0,00257	0,008557	0
27	MPOW	-0,0287	0,014887	-0,01
28	NELY	-0,03141	0,018353	-0,01
29	PGAS	-0,05056	-0,06631	-0,06
30	POWR	-0,01167	-0,03259	-0,02
31	PPRE	-0,1072	-0,03597	-0,07
32	PSSI	-0,22748	-0,11109	-0,17
33	PTIS	-0,11965	-0,06135	-0,09
34	RAJA	0,188003	0,032352	0,11
35	RIGS	-0,12019	-0,2036	-0,16
36	SHIP	-0,0115	0,003216	0
37	SMDR	-0,0079	-0,02644	-0,02

38	SOCI	0,013543	0,037842	0,03
39	SUPR	-0,10746	-0,20701	-0,16
40	TAMU	0,016869	-0,06653	-0,02
41	TAXI	-0,20381	-0,4043	-0,3
42	TBIG	-0,08279	-0,01162	-0,05
43	TGRA	0,088203	0,039227	0,06
44	TLKM	-0,07623	-0,07406	-0,08
45	TMAS	-0,00764	-0,09455	-0,05
46	TPMA	-0,06316	-0,04983	-0,06
47	WEHA	0,0241	-0,08987	-0,03
48	WINS	-0,12315	-0,14562	-0,13

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Lampiran 2 : Data Bonus (Dalam Jutaan Rupiah)

No	Kode Emiten	2017	2018	Mean	Ln Bonus
1	ASSA	20726	12193	16459,5	9,71
2	BALI	13083	13764	13423,5	9,5
3	BBRM	3238	3838	3538	8,17
4	BIRD	13633	14860	14246,5	9,56
5	BLTA	8000	12000	10000	9,21
6	BULL	10108	17303	13705,5	9,53
7	CASS	13801	15314	14557,5	9,59
8	CENT	21271	27215	24243	10,1
9	CMNP	33206	30955	32080,5	10,38
10	CMPP	24897	30410	27653,5	10,23
11	EXCL	0	39651	19825,5	9,89
12	FREN	10001	6551	8276	9,02
13	GIAA	0	211	105,5	4,66
14	GOLD	8012	7625	7818,5	8,96
15	HELI	936	1138	1037	6,94
16	HITS	7988	8537	8262,5	9,02
17	IBST	8505	10795	9650	9,17
18	IPCM	2314	2391	2352,5	7,76
19	ISAT	4017	3972	3994,5	8,29
20	JSMR	5855	12852	9353,5	9,14
21	KOPI	5914	5951	5932,5	8,69
22	LAPD	182	163	172,5	5,15
23	LEAD	8539	8254	8396,5	9,04
24	LRNA	1618	2438	2028	7,61
25	MBSS	17166	18378	17772	9,78
26	META	12130	18570	15350	9,64
27	MPOW	1223	1964	1593,5	7,37
28	NELY	8560	8630	8595	9,06
29	PGAS	22471	16948	19709,5	9,89
30	POWR	34645	7577	21111	9,96
31	PPRE	5100	6371	5735,5	8,65
32	PSSI	7077	4900	5988,5	8,7
33	PTIS	2119	1522	1820,5	7,51
34	RAJA	14173	14373	14273	9,57
35	RIGS	1514	3199	2356,5	7,76
36	SHIP	5649	6848	6248,5	8,74
37	SMDR	10500	10500	10500	9,26

38	SOCI	5598	5580	5589	8,63
39	SUPR	19400	15100	17250	9,76
40	TAMU	923	854	888,5	6,79
41	TAXI	9077	6185	7631	8,94
42	TBIG	39324	39900	39612	10,59
43	TGRA	4829	5548	5188,5	8,55
44	TLKM	3292	3339	3315,5	8,11
45	TMAS	2000	2200	2100	7,65
46	TPMA	13772	15717	14744,5	9,6
47	WEHA	3903	3663	3783	8,24
48	WINS	11515	11515	11515	9,35

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Lampiran 3 : Data Leverage (Total Liabilitas/Total Aset)

No	Kode Emiten	2017	2018	Mean
1	ASSA	0,72	0,7	0,71
2	BALI	0,53	0,51	0,52
3	BBRM	0,68	0,73	0,71
4	BIRD	0,24	0,24	0,24
5	BLTA	0,61	0,59	0,60
6	BULL	0,41	0,49	0,45
7	CASS	0,58	0,58	0,58
8	CENT	0,34	0,42	0,38
9	CMNP	0,48	0,48	0,48
10	CMPP	0,024	0,013	0,02
11	EXCL	0,3	0,2	0,25
12	FREN	0,62	0,51	0,57
13	GIAA	0,46	0,42	0,44
14	GOLD	0,48	0,61	0,55
15	HELI	0,0061	0,0071	0,01
16	HITS	0,73	0,76	0,75
17	IBST	0,32	0,32	0,32
18	IPCM	0,96	0,1	0,53
19	ISAT	0,7	0,8	0,75
20	JSMR	0,77	0,75	0,76
21	KOPI	0,18	0,45	0,32
22	LAPD	0,39	1	0,70
23	LEAD	0,53	0,68	0,61
24	LRNA	0,18	0,14	0,16
25	MBSS	0,2	0,3	0,25
26	META	0,52	0,31	0,42
27	MPOW	0,56	0,53	0,55
28	NELY	0,07	0,11	0,09
29	PGAS	0,34	0,44	0,39
30	POWR	0,5	0,5	0,50
31	PPRE	0,5	0,5	0,50
32	PSSI	0,32	0,23	0,28
33	PTIS	0,59	0,57	0,58
34	RAJA	0,2	0,31	0,26
35	RIGS	0,35	0,32	0,34
36	SHIP	0,61	0,58	0,60
37	SMDR	0,48	0,49	0,49

38	SOCI	0,47	0,49	0,48
39	SUPR	0,6	0,7	0,65
40	TAMU	0,5	0,49	0,50
41	TAXI	0,0088	0,0146	0,01
42	TBIG	0,9	0,9	0,90
43	TGRA	0,08	0,23	0,16
44	TLKM	0,43	0,43	0,43
45	TMAS	0,65	0,62	0,64
46	TPMA	0,39	0,32	0,36
47	WEHA	0,49	0,54	0,52
48	WINS	0,41	0,38	0,40

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Lampiran 4 : Data Ukuran Perusahaan (Logaritma Total Aset)

No	Kode Emiten	Tahun	Total Aset	Log Total Aset
1	ASSA	2017	3.307.396.918.555	28,83
		2018	4.062.536.000.000	29,03
2	BALI	2017	2.456.266.030.659	28,53
		2018	3.469.322.898.609	28,87
3	BBRM	2017	1.177.570.564.488	27,79
		2018	1.177.674.255.600	27,79
4	BIRD	2017	6.516.487.000.000	29,51
		2018	6.955.157.000.000	29,57
5	BLTA	2017	1.106.138.300.952	27,73
		2018	1.033.126.757.840	27,66
6	BULL	2017	4.214.267.041.188	29,07
		2018	4.778.080.716.000	29,20
7	CASS	2017	1.907.034.830.000	28,28
		2018	2.010.883.470.000	28,33
8	CENT	2017	4.494.835.000.000	29,13
		2018	5.207.342.000.000	29,28
9	CMNP	2017	10.736.908.057.784	30,00
		2018	13.098.505.586.708	30,20
10	CMPP	2017	3.091.133.957.757	28,76
		2018	2.845.045.212.353	28,68
11	EXCL	2017	56.321.441.000.000	31,66
		2018	57.613.954.000.000	31,68
12	FREN	2017	24.114.499.676.408	30,81
		2018	25.213.595.077.036	30,86
13	GIAA	2017	63.301.632.253.280	31,78
		2018	50.985.081.275.964	31,56
14	GOLD	2017	233.251.842.094	26,18
		2018	239.215.584.463	26,20
15	HELI	2017	219.559.904.224	26,11
		2018	264.566.083.938	26,30
16	HITS	2017	2.378.470.148.220	28,50
		2018	2.857.757.436.720	28,68
17	IBST	2017	6.355.270.875.080	29,48
		2018	7.725.601.132.423	29,68
18	IPCM	2017	1.356.347.770.000	27,94
		2018	1.159.193.789.000	27,78
19	ISAT	2017	50.661.040.000.000	31,56

		2018	53.319.587.000.000	31,61
20	JSMR	2017	79.192.772.790.000	32,00
		2018	82.418.600.790.000	32,04
21	KOPI	2017	159.794.691.605	25,80
		2018	147.266.936.678	25,72
22	LAPD	2017	671.513.557.000	27,23
		2018	277.972.716.000	26,35
23	LEAD	2017	2.748.612.847.896	28,64
		2018	2.268.528.400.480	28,45
24	LRNA	2017	257.078.590.718	26,27
		2018	312.059.443.277	26,47
25	MBSS	2017	3.252.921.405.120	28,81
		2018	3.470.979.948.800	28,88
26	META	2017	5.320.296.634.598	29,30
		2018	4.305.691.117.097	29,09
27	MPOW	2017	332.451.085.000	26,53
		2018	312.812.120.000	26,47
28	NELY	2017	416.286.581.960	26,75
		2018	473.345.474.753	26,88
29	PGAS	2017	110.865.725.918.616	32,34
		2018	114.960.675.458.160	32,38
30	POWR	2017	17.929.885.254.540	30,52
		2018	18.954.263.933.440	30,57
31	PPRE	2017	5.125.587.304.834	29,27
		2018	6.255.996.193.627	29,46
32	PSSI	2017	1.379.307.207.516	27,95
		2018	1.594.458.350.960	28,10
33	PTIS	2017	541.081.013.004	27,02
		2018	549.001.192.560	27,03
34	RAJA	2017	2.038.944.018.276	28,34
		2018	2.767.187.947.200	28,65
35	RIGS	2017	1.085.235.349.164	27,71
		2018	917.755.374.080	27,55
36	SHIP	2017	2.447.627.756.748	28,53
		2018	3.388.300.017.600	28,85
37	SMDR	2017	7.976.895.122.844	29,71
		2018	8.684.970.002.080	29,79
38	SOCI	2017	7.947.840.881.376	29,70
		2018	9.699.824.998.160	29,90
39	SUPR	2017	12.610.068.000.000	30,17
		2018	11.670.481.000.000	30,09

40	TAMU	2017	1.485.929.398.500	28,03
		2018	1.450.280.281.440	28,00
41	TAXI	2017	2.010.013.010.000	28,33
		2018	1.269.024.960.000	27,87
42	TBIG	2017	25.595.785.000.000	30,87
		2018	29.113.747.000.000	31,00
43	TGRA	2017	390.426.242.724	26,69
		2018	470.822.000.000	26,88
44	TLKM	2017	198.484.000.000.000	32,92
		2018	206.196.000.000.000	32,96
45	TMAS	2017	2.918.378.214.457	28,70
		2018	2.837.426.144.607	28,67
46	TPMA	2017	1.558.318.069.548	28,07
		2018	1.614.194.981.920	28,11
47	WEHA	2017	300.003.474.668	26,43
		2018	331.404.130.533	26,53
48	WINS	2017	4.586.265.193.656	29,15
		2018	3.982.293.582.000	29,01

Rata-rata Ukuran Perusahaan

No	Kode Emiten	2017	2018	Mean
1	ASSA	28,83	29,03	28,93
2	BALI	28,53	28,87	28,70
3	BBRM	27,79	27,79	27,79
4	BIRD	29,51	29,57	29,54
5	BLTA	27,73	27,66	27,70
6	BULL	29,07	29,20	29,13
7	CASS	28,28	28,33	28,30
8	CENT	29,13	29,28	29,21
9	CMNP	30,00	30,20	30,10
10	CMPP	28,76	28,68	28,72
11	EXCL	31,66	31,68	31,67
12	FREN	30,81	30,86	30,84
13	GIAA	31,78	31,56	31,67
14	GOLD	26,18	26,20	26,19
15	HELI	26,11	26,30	26,21
16	HITS	28,50	28,68	28,59
17	IBST	29,48	29,68	29,58
18	IPCM	27,94	27,78	27,86
19	ISAT	31,56	31,61	31,58

20	JSMR	32,00	32,04	32,02
21	KOPI	25,80	25,72	25,76
22	LAPD	27,23	26,35	26,79
23	LEAD	28,64	28,45	28,55
24	LRNA	26,27	26,47	26,37
25	MBSS	28,81	28,88	28,84
26	META	29,30	29,09	29,20
27	MPOW	26,53	26,47	26,50
28	NELY	26,75	26,88	26,82
29	PGAS	32,34	32,38	32,36
30	POWR	30,52	30,57	30,55
31	PPRE	29,27	29,46	29,36
32	PSSI	27,95	28,10	28,03
33	PTIS	27,02	27,03	27,02
34	RAJA	28,34	28,65	28,50
35	RIGS	27,71	27,55	27,63
36	SHIP	28,53	28,85	28,69
37	SMDR	29,71	29,79	29,75
38	SOCI	29,70	29,90	29,80
39	SUPR	30,17	30,09	30,13
40	TAMU	28,03	28,00	28,01
41	TAXI	28,33	27,87	28,10
42	TBIG	30,87	31,00	30,94
43	TGRA	26,69	26,88	26,78
44	TLKM	32,92	32,96	32,94
45	TMAS	28,70	28,67	28,69
46	TPMA	28,07	28,11	28,09
47	WEHA	26,43	26,53	26,48
48	WINS	29,15	29,01	29,08

Lampiran 5 : Tabel Isaac & Michael

N	S			N	S			N	S		
	1%	5%	10%		1%	5%	10%		1%	5%	10%
10	10	10	10	280	197	115	138	2800	537	310	247
15	15	14	14	290	202	158	140	3000	543	312	248
20	19	19	19	300	207	161	143	3500	558	317	251
25	24	23	23	320	216	167	147	4000	569	320	254
30	29	28	27	340	225	172	151	4500	578	323	255
35	33	32	31	360	234	177	155	5000	586	326	257
40	38	36	35	380	242	182	158	6000	598	329	259
45	42	40	39	400	250	186	162	7000	606	332	261
50	47	44	42	420	257	191	165	8000	613	334	263
55	51	48	46	440	265	195	168	9000	618	335	263
60	55	51	49	460	272	198	171	10000	622	336	263
65	59	55	53	480	279	202	173	15000	635	340	266
70	63	58	56	500	285	205	176	20000	642	342	267
80	71	65	62	600	315	221	187	40000	563	345	269
85	75	68	65	650	329	227	191	50000	655	346	269
90	79	72	68	700	341	233	195	75000	658	346	270
95	83	75	71	750	352	238	199	100000	659	347	270
100	87	78	73	800	363	243	202	150000	661	347	270
110	94	84	78	850	373	247	205	200000	661	347	270
120	102	89	83	900	382	251	208	250000	662	348	270
130	109	95	88	950	391	255	211	300000	662	348	270
140	116	100	92	1000	399	258	213	350000	662	348	270
150	122	105	97	1050	414	265	217	400000	662	348	270
160	129	110	101	1100	427	270	221	450000	663	348	270
170	135	114	105	1200	440	275	224	500000	663	348	270
180	142	119	108	1300	450	279	227	550000	663	348	270
190	148	123	112	1400	460	283	229	600000	663	348	270
200	154	127	115	1500	469	286	232	650000	663	348	270
210	160	131	118	1600	477	289	234	700000	663	348	270
220	165	135	122	1700	485	292	235	750000	663	348	271
230	171	139	125	1800	492	294	237	800000	663	348	271
240	176	142	127	1900	498	297	238	850000	663	348	271
250	182	146	130	2000	510	301	241	900000	663	348	271
260	187	149	133	2200	520	304	243	950000	663	348	271
270	192	152	135	2600	529	307	245	1000000	664	349	272

Lampiran 6 : Tabel Durbin Watson

Tabel Durbin-Watson (DW), α = 5%

	k=1		k=2		k=3		k=4		k=5	
n	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683

Lampiran 7 : Tabel t

Titik Persentase Distribusi t (df = 1 – 40)

Pr	0.25	0.10	0.05	0.025	0.01	0.005	0.001
df	0.50	0.20	0.10	0.050	0.02	0.010	0.002
1	1.00000	3.07768	6.31375	12.70620	31.82052	63.65674	318.30884
2	0.81650	1.88562	2.91999	4.30265	6.96456	9.92484	22.32712
3	0.76489	1.63774	2.35336	3.18245	4.54070	5.84091	10.21453
4	0.74070	1.53321	2.13185	2.77645	3.74695	4.60409	7.17318
5	0.72669	1.47588	2.01505	2.57058	3.36493	4.03214	5.89343
6	0.71756	1.43976	1.94318	2.44691	3.14267	3.70743	5.20763
7	0.71114	1.41492	1.89458	2.36462	2.99795	3.49948	4.78529
8	0.70639	1.39682	1.85955	2.30600	2.89646	3.35539	4.50079
9	0.70272	1.38303	1.83311	2.26216	2.82144	3.24984	4.29681
10	0.69981	1.37218	1.81246	2.22814	2.76377	3.16927	4.14370
11	0.69745	1.36343	1.79588	2.20099	2.71808	3.10581	4.02470
12	0.69548	1.35622	1.78229	2.17881	2.68100	3.05454	3.92963
13	0.69383	1.35017	1.77093	2.16037	2.65031	3.01228	3.85198
14	0.69242	1.34503	1.76131	2.14479	2.62449	2.97684	3.78739
15	0.69120	1.34061	1.75305	2.13145	2.60248	2.94671	3.73283
16	0.69013	1.33676	1.74588	2.11991	2.58349	2.92078	3.68615
17	0.68920	1.33338	1.73961	2.10982	2.56693	2.89823	3.64577
18	0.68836	1.33039	1.73406	2.10092	2.55238	2.87844	3.61048
19	0.68762	1.32773	1.72913	2.09302	2.53948	2.86093	3.57940
20	0.68695	1.32534	1.72472	2.08596	2.52798	2.84534	3.55181
21	0.68635	1.32319	1.72074	2.07961	2.51765	2.83136	3.52715
22	0.68581	1.32124	1.71714	2.07387	2.50832	2.81876	3.50499
23	0.68531	1.31946	1.71387	2.06866	2.49987	2.80734	3.48496
24	0.68485	1.31784	1.71088	2.06390	2.49216	2.79694	3.46678
25	0.68443	1.31635	1.70814	2.05954	2.48511	2.78744	3.45019
26	0.68404	1.31497	1.70562	2.05553	2.47863	2.77871	3.43500
27	0.68368	1.31370	1.70329	2.05183	2.47266	2.77068	3.42103
28	0.68335	1.31253	1.70113	2.04841	2.46714	2.76326	3.40816
29	0.68304	1.31143	1.69913	2.04523	2.46202	2.75639	3.39624
30	0.68276	1.31042	1.69726	2.04227	2.45726	2.75000	3.38518
31	0.68249	1.30946	1.69552	2.03951	2.45282	2.74404	3.37490
32	0.68223	1.30857	1.69389	2.03693	2.44868	2.73848	3.36531
33	0.68200	1.30774	1.69236	2.03452	2.44479	2.73328	3.35634
34	0.68177	1.30695	1.69092	2.03224	2.44115	2.72839	3.34793
35	0.68156	1.30621	1.68957	2.03011	2.43772	2.72381	3.34005
36	0.68137	1.30551	1.68830	2.02809	2.43449	2.71948	3.33262
37	0.68118	1.30485	1.68709	2.02619	2.43145	2.71541	3.32563
38	0.68100	1.30423	1.68595	2.02439	2.42857	2.71156	3.31903
39	0.68083	1.30364	1.68488	2.02269	2.42584	2.70791	3.31279
40	0.68067	1.30308	1.68385	2.02108	2.42326	2.70446	3.30688

Titik Persentase Distribusi t (df = 41 – 80)

df \ Pr	0.25 0.50	0.10 0.20	0.05 0.10	0.025 0.050	0.01 0.02	0.005 0.010	0.001 0.002
41	0.68052	1.30254	1.68288	2.01954	2.42080	2.70118	3.30127
42	0.68038	1.30204	1.68195	2.01808	2.41847	2.69807	3.29595
43	0.68024	1.30155	1.68107	2.01669	2.41625	2.69510	3.29089
44	0.68011	1.30109	1.68023	2.01537	2.41413	2.69228	3.28607
45	0.67998	1.30065	1.67943	2.01410	2.41212	2.68959	3.28148
46	0.67986	1.30023	1.67866	2.01290	2.41019	2.68701	3.27710
47	0.67975	1.29982	1.67793	2.01174	2.40835	2.68456	3.27291
48	0.67964	1.29944	1.67722	2.01063	2.40658	2.68220	3.26891
49	0.67953	1.29907	1.67655	2.00958	2.40489	2.67995	3.26508
50	0.67943	1.29871	1.67591	2.00856	2.40327	2.67779	3.26141
51	0.67933	1.29837	1.67528	2.00758	2.40172	2.67572	3.25789
52	0.67924	1.29805	1.67469	2.00665	2.40022	2.67373	3.25451
53	0.67915	1.29773	1.67412	2.00575	2.39879	2.67182	3.25127
54	0.67906	1.29743	1.67356	2.00488	2.39741	2.66998	3.24815
55	0.67898	1.29713	1.67303	2.00404	2.39608	2.66822	3.24515
56	0.67890	1.29685	1.67252	2.00324	2.39480	2.66651	3.24226
57	0.67882	1.29658	1.67203	2.00247	2.39357	2.66487	3.23948
58	0.67874	1.29632	1.67155	2.00172	2.39238	2.66329	3.23680
59	0.67867	1.29607	1.67109	2.00100	2.39123	2.66176	3.23421
60	0.67860	1.29582	1.67065	2.00030	2.39012	2.66028	3.23171
61	0.67853	1.29558	1.67022	1.99962	2.38905	2.65886	3.22930
62	0.67847	1.29536	1.66980	1.99897	2.38801	2.65748	3.22696
63	0.67840	1.29513	1.66940	1.99834	2.38701	2.65615	3.22471
64	0.67834	1.29492	1.66901	1.99773	2.38604	2.65485	3.22253
65	0.67828	1.29471	1.66864	1.99714	2.38510	2.65360	3.22041
66	0.67823	1.29451	1.66827	1.99656	2.38419	2.65239	3.21837
67	0.67817	1.29432	1.66792	1.99601	2.38330	2.65122	3.21639
68	0.67811	1.29413	1.66757	1.99547	2.38245	2.65008	3.21446
69	0.67806	1.29394	1.66724	1.99495	2.38161	2.64898	3.21260
70	0.67801	1.29376	1.66691	1.99444	2.38081	2.64790	3.21079
71	0.67796	1.29359	1.66660	1.99394	2.38002	2.64686	3.20903
72	0.67791	1.29342	1.66629	1.99346	2.37926	2.64585	3.20733
73	0.67787	1.29326	1.66600	1.99300	2.37852	2.64487	3.20567
74	0.67782	1.29310	1.66571	1.99254	2.37780	2.64391	3.20406
75	0.67778	1.29294	1.66543	1.99210	2.37710	2.64298	3.20249
76	0.67773	1.29279	1.66515	1.99167	2.37642	2.64208	3.20096
77	0.67769	1.29264	1.66488	1.99125	2.37576	2.64120	3.19948
78	0.67765	1.29250	1.66462	1.99085	2.37511	2.64034	3.19804
79	0.67761	1.29236	1.66437	1.99045	2.37448	2.63950	3.19663
80	0.67757	1.29222	1.66412	1.99006	2.37387	2.63869	3.19526

Lampiran 8 : Tabel F

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
1	161	199	216	225	230	234	237	239	241	242	243	244	245	245	246
2	18.51	19.00	19.16	19.25	19.30	19.33	19.35	19.37	19.38	19.40	19.40	19.41	19.42	19.42	19.43
3	10.13	9.55	9.28	9.12	9.01	8.94	8.89	8.85	8.81	8.79	8.76	8.74	8.73	8.71	8.70
4	7.71	6.94	6.59	6.39	6.26	6.16	6.09	6.04	6.00	5.96	5.94	5.91	5.89	5.87	5.86
5	6.61	5.79	5.41	5.19	5.05	4.95	4.88	4.82	4.77	4.74	4.70	4.68	4.66	4.64	4.62
6	5.99	5.14	4.76	4.53	4.39	4.28	4.21	4.15	4.10	4.06	4.03	4.00	3.98	3.96	3.94
7	5.59	4.74	4.35	4.12	3.97	3.87	3.79	3.73	3.68	3.64	3.60	3.57	3.55	3.53	3.51
8	5.32	4.46	4.07	3.84	3.69	3.58	3.50	3.44	3.39	3.35	3.31	3.28	3.26	3.24	3.22
9	5.12	4.26	3.86	3.63	3.48	3.37	3.29	3.23	3.18	3.14	3.10	3.07	3.05	3.03	3.01
10	4.96	4.10	3.71	3.48	3.33	3.22	3.14	3.07	3.02	2.98	2.94	2.91	2.89	2.86	2.85
11	4.84	3.98	3.59	3.36	3.20	3.09	3.01	2.95	2.90	2.85	2.82	2.79	2.76	2.74	2.72
12	4.75	3.89	3.49	3.26	3.11	3.00	2.91	2.85	2.80	2.75	2.72	2.69	2.66	2.64	2.62
13	4.67	3.81	3.41	3.18	3.03	2.92	2.83	2.77	2.71	2.67	2.63	2.60	2.58	2.55	2.53
14	4.60	3.74	3.34	3.11	2.96	2.85	2.76	2.70	2.65	2.60	2.57	2.53	2.51	2.48	2.46
15	4.54	3.68	3.29	3.06	2.90	2.79	2.71	2.64	2.59	2.54	2.51	2.48	2.45	2.42	2.40
16	4.49	3.63	3.24	3.01	2.85	2.74	2.66	2.59	2.54	2.49	2.46	2.42	2.40	2.37	2.35
17	4.45	3.59	3.20	2.96	2.81	2.70	2.61	2.55	2.49	2.45	2.41	2.38	2.35	2.33	2.31
18	4.41	3.55	3.16	2.93	2.77	2.66	2.58	2.51	2.46	2.41	2.37	2.34	2.31	2.29	2.27
19	4.38	3.52	3.13	2.90	2.74	2.63	2.54	2.48	2.42	2.38	2.34	2.31	2.28	2.26	2.23
20	4.35	3.49	3.10	2.87	2.71	2.60	2.51	2.45	2.39	2.35	2.31	2.28	2.25	2.22	2.20
21	4.32	3.47	3.07	2.84	2.68	2.57	2.49	2.42	2.37	2.32	2.28	2.25	2.22	2.20	2.18
22	4.30	3.44	3.05	2.82	2.66	2.55	2.46	2.40	2.34	2.30	2.26	2.23	2.20	2.17	2.15
23	4.28	3.42	3.03	2.80	2.64	2.53	2.44	2.37	2.32	2.27	2.24	2.20	2.18	2.15	2.13
24	4.26	3.40	3.01	2.78	2.62	2.51	2.42	2.36	2.30	2.25	2.22	2.18	2.15	2.13	2.11
25	4.24	3.39	2.99	2.76	2.60	2.49	2.40	2.34	2.28	2.24	2.20	2.16	2.14	2.11	2.09
26	4.23	3.37	2.98	2.74	2.59	2.47	2.39	2.32	2.27	2.22	2.18	2.15	2.12	2.09	2.07
27	4.21	3.35	2.96	2.73	2.57	2.46	2.37	2.31	2.25	2.20	2.17	2.13	2.10	2.08	2.06
28	4.20	3.34	2.95	2.71	2.56	2.45	2.36	2.29	2.24	2.19	2.15	2.12	2.09	2.06	2.04
29	4.18	3.33	2.93	2.70	2.55	2.43	2.35	2.28	2.22	2.18	2.14	2.10	2.08	2.05	2.03
30	4.17	3.32	2.92	2.69	2.53	2.42	2.33	2.27	2.21	2.16	2.13	2.09	2.06	2.04	2.01
31	4.16	3.30	2.91	2.68	2.52	2.41	2.32	2.25	2.20	2.15	2.11	2.08	2.05	2.03	2.00
32	4.15	3.29	2.90	2.67	2.51	2.40	2.31	2.24	2.19	2.14	2.10	2.07	2.04	2.01	1.99
33	4.14	3.28	2.89	2.66	2.50	2.39	2.30	2.23	2.18	2.13	2.09	2.06	2.03	2.00	1.98
34	4.13	3.28	2.88	2.65	2.49	2.38	2.29	2.23	2.17	2.12	2.08	2.05	2.02	1.99	1.97
35	4.12	3.27	2.87	2.64	2.49	2.37	2.29	2.22	2.16	2.11	2.07	2.04	2.01	1.99	1.96
36	4.11	3.26	2.87	2.63	2.48	2.36	2.28	2.21	2.15	2.11	2.07	2.03	2.00	1.98	1.95
37	4.11	3.25	2.86	2.63	2.47	2.36	2.27	2.20	2.14	2.10	2.06	2.02	2.00	1.97	1.95
38	4.10	3.24	2.85	2.62	2.46	2.35	2.26	2.19	2.14	2.09	2.05	2.02	1.99	1.96	1.94
39	4.09	3.24	2.85	2.61	2.46	2.34	2.26	2.19	2.13	2.08	2.04	2.01	1.98	1.95	1.93
40	4.08	3.23	2.84	2.61	2.45	2.34	2.25	2.18	2.12	2.08	2.04	2.00	1.97	1.95	1.92
41	4.08	3.23	2.83	2.60	2.44	2.33	2.24	2.17	2.12	2.07	2.03	2.00	1.97	1.94	1.92
42	4.07	3.22	2.83	2.59	2.44	2.32	2.24	2.17	2.11	2.06	2.03	1.99	1.96	1.94	1.91
43	4.07	3.21	2.82	2.59	2.43	2.32	2.23	2.16	2.11	2.06	2.02	1.99	1.96	1.93	1.91
44	4.06	3.21	2.82	2.58	2.43	2.31	2.23	2.16	2.10	2.05	2.01	1.98	1.95	1.92	1.90
45	4.06	3.20	2.81	2.58	2.42	2.31	2.22	2.15	2.10	2.05	2.01	1.97	1.94	1.92	1.89

Titik Persentase Distribusi F untuk Probabilita = 0,05

df untuk penyebut (N2)	df untuk pembilang (N1)														
	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15
46	4.05	3.20	2.81	2.57	2.42	2.30	2.22	2.15	2.09	2.04	2.00	1.97	1.94	1.91	1.89
47	4.05	3.20	2.80	2.57	2.41	2.30	2.21	2.14	2.09	2.04	2.00	1.96	1.93	1.91	1.88
48	4.04	3.19	2.80	2.57	2.41	2.29	2.21	2.14	2.08	2.03	1.99	1.96	1.93	1.90	1.88
49	4.04	3.19	2.79	2.56	2.40	2.29	2.20	2.13	2.08	2.03	1.99	1.96	1.93	1.90	1.88
50	4.03	3.18	2.79	2.56	2.40	2.29	2.20	2.13	2.07	2.03	1.99	1.95	1.92	1.89	1.87
51	4.03	3.18	2.79	2.55	2.40	2.28	2.20	2.13	2.07	2.02	1.98	1.95	1.92	1.89	1.87
52	4.03	3.18	2.78	2.55	2.39	2.28	2.19	2.12	2.07	2.02	1.98	1.94	1.91	1.89	1.86
53	4.02	3.17	2.78	2.55	2.39	2.28	2.19	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
54	4.02	3.17	2.78	2.54	2.39	2.27	2.18	2.12	2.06	2.01	1.97	1.94	1.91	1.88	1.86
55	4.02	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.06	2.01	1.97	1.93	1.90	1.88	1.85
56	4.01	3.16	2.77	2.54	2.38	2.27	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
57	4.01	3.16	2.77	2.53	2.38	2.26	2.18	2.11	2.05	2.00	1.96	1.93	1.90	1.87	1.85
58	4.01	3.16	2.76	2.53	2.37	2.26	2.17	2.10	2.05	2.00	1.96	1.92	1.89	1.87	1.84
59	4.00	3.15	2.76	2.53	2.37	2.26	2.17	2.10	2.04	2.00	1.96	1.92	1.89	1.86	1.84
60	4.00	3.15	2.76	2.53	2.37	2.25	2.17	2.10	2.04	1.99	1.95	1.92	1.89	1.86	1.84
61	4.00	3.15	2.76	2.52	2.37	2.25	2.16	2.09	2.04	1.99	1.95	1.91	1.88	1.86	1.83
62	4.00	3.15	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.99	1.95	1.91	1.88	1.85	1.83
63	3.99	3.14	2.75	2.52	2.36	2.25	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
64	3.99	3.14	2.75	2.52	2.36	2.24	2.16	2.09	2.03	1.98	1.94	1.91	1.88	1.85	1.83
65	3.99	3.14	2.75	2.51	2.36	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.85	1.82
66	3.99	3.14	2.74	2.51	2.35	2.24	2.15	2.08	2.03	1.98	1.94	1.90	1.87	1.84	1.82
67	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.98	1.93	1.90	1.87	1.84	1.82
68	3.98	3.13	2.74	2.51	2.35	2.24	2.15	2.08	2.02	1.97	1.93	1.90	1.87	1.84	1.82
69	3.98	3.13	2.74	2.50	2.35	2.23	2.15	2.08	2.02	1.97	1.93	1.90	1.86	1.84	1.81
70	3.98	3.13	2.74	2.50	2.35	2.23	2.14	2.07	2.02	1.97	1.93	1.89	1.86	1.84	1.81
71	3.98	3.13	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.97	1.93	1.89	1.86	1.83	1.81
72	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
73	3.97	3.12	2.73	2.50	2.34	2.23	2.14	2.07	2.01	1.96	1.92	1.89	1.86	1.83	1.81
74	3.97	3.12	2.73	2.50	2.34	2.22	2.14	2.07	2.01	1.96	1.92	1.89	1.85	1.83	1.80
75	3.97	3.12	2.73	2.49	2.34	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.83	1.80
76	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.01	1.96	1.92	1.88	1.85	1.82	1.80
77	3.97	3.12	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.96	1.92	1.88	1.85	1.82	1.80
78	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.80
79	3.96	3.11	2.72	2.49	2.33	2.22	2.13	2.06	2.00	1.95	1.91	1.88	1.85	1.82	1.79
80	3.96	3.11	2.72	2.49	2.33	2.21	2.13	2.06	2.00	1.95	1.91	1.88	1.84	1.82	1.79
81	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.82	1.79
82	3.96	3.11	2.72	2.48	2.33	2.21	2.12	2.05	2.00	1.95	1.91	1.87	1.84	1.81	1.79
83	3.96	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.91	1.87	1.84	1.81	1.79
84	3.95	3.11	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.95	1.90	1.87	1.84	1.81	1.79
85	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.79
86	3.95	3.10	2.71	2.48	2.32	2.21	2.12	2.05	1.99	1.94	1.90	1.87	1.84	1.81	1.78
87	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.87	1.83	1.81	1.78
88	3.95	3.10	2.71	2.48	2.32	2.20	2.12	2.05	1.99	1.94	1.90	1.86	1.83	1.81	1.78
89	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78
90	3.95	3.10	2.71	2.47	2.32	2.20	2.11	2.04	1.99	1.94	1.90	1.86	1.83	1.80	1.78

RIWAYAT HIDUP

Dwi Prisma Aristianingrum, Perempuan kelahiran Tegal, 20 April 1998. Peneliti merupakan anak kedua sekaligus anak perempuan satu-satunya dari tiga bersaudara. Peneliti menempuh pendidikan formal dimulai dari SD Negeri 02 Kajen tahun 2004-2010, SMP Negeri 01 Lebaksiu tahun 2010-2013, SMK Negeri 01 Slawi Jurusan Administrasi Perkantoran tahun 2013-2016. Dan melanjutkan ke jenjang perguruan tinggi yaitu Universitas Negeri Jakarta pada tahun 2016 dengan Program Studi Pendidikan Ekonomi Konsentrasi Pendidikan Akuntansi, dengan jalur SNMPTN.

Selama masa perkuliahan, peneliti telah melakukan Praktek Kerja Lapangan di Bagian Keuangan Sekretariat Daerah Kabupaten Tegal pada bulan Juli 2018 selama 1 bulan. Peneliti juga melakukan Praktek Keterampilan Mengajar di SMK Negeri 16 Jakarta selama 4 bulan dimulai pada bulan Juli 2019. Dan Peneliti juga mempunyai pengalaman magang mandiri sebagai Junior Auditor di KAP Kanaka Puradiredja & Rekan pada bulan Desember 2019 – April 2020 selama 5 bulan. Untuk mendapat gelar sarjana pendidikan, peneliti melakukan penelitian yang berjudul “Pengaruh Bonus, Leverage dan Ukuran Perusahaan terhadap Manajemen Laba pada Perusahaan Sektor Infrastruktur, Utilitas dan Transportasi yang terdaftar di Bursa Efek Indonesia tahun 2017-2018”.