

# LAMPIRAN



**LAMPIRAN 1 :**

**PERHITUNGAN**

***DISCRETIONARY ACCRUALS***



## Manajemen Laba (Y)

No	Kode Emiten	Tahun	Lab Bersih	Arus Kas dari Aktvts Operasi	TACit
1	AISA	2011	Rp 149,951,000,000	Rp 29,662,000,000	Rp 120,289,000,000
		2012	Rp 253,664,000,000	Rp 128,335,000,000	Rp 125,329,000,000
		2013	Rp 346,728,000,000	Rp 78,729,000,000	Rp 267,999,000,000
		2014	Rp 377,911,000,000	Rp 353,530,000,000	Rp 24,381,000,000
		2015	Rp 373,750,000,000	Rp 399,185,000,000	Rp (25,435,000,000)
2	AUTO	2011	Rp 1,101,583,000,000	Rp 258,576,000,000	Rp 843,007,000,000
		2012	Rp 1,135,914,000,000	Rp 537,785,000,000	Rp 598,129,000,000
		2013	Rp 999,766,000,000	Rp 551,756,000,000	Rp 448,010,000,000
		2014	Rp 954,086,000,000	Rp 264,565,000,000	Rp 689,521,000,000
		2015	Rp 322,701,000,000	Rp 866,768,000,000	Rp (544,067,000,000)
3	EPMT	2011	Rp 351,039,596,436	Rp 384,494,552,989	Rp (33,454,956,553)
		2012	Rp 402,771,606,068	Rp 359,080,766,092	Rp 43,690,839,976
		2013	Rp 464,371,980,988	Rp (153,301,485,087)	Rp 617,673,466,075
		2014	Rp 511,119,488,456	Rp 520,135,657,562	Rp (9,016,169,106)
		2015	Rp 547,173,844,615	Rp 614,574,249,011	Rp (67,400,404,396)
4	HMSP	2011	Rp 8,064,426,000,000	Rp 11,088,270,000,000	Rp (3,023,844,000,000)
		2012	Rp 9,945,296,000,000	Rp 4,087,495,000,000	Rp 5,857,801,000,000
		2013	Rp 10,818,486,000,000	Rp 10,802,179,000,000	Rp 16,307,000,000
		2014	Rp 10,181,083,000,000	Rp 11,103,195,000,000	Rp (922,112,000,000)
		2015	Rp 10,363,308,000,000	Rp 811,163,000,000	Rp 9,552,145,000,000
5	INDS	2011	Rp 120,415,120,240	Rp 26,255,543,773	Rp 94,159,576,467
		2012	Rp 134,068,283,255	Rp 110,147,042,438	Rp 23,921,240,817

No	Kode Emiten	Tahun	Laba Bersih	Arus Kas dari Aktvts Operasi	TACit
		2013	Rp 147,608,449,013	Rp 255,755,973,870	Rp (108,147,524,857)
		2014	Rp 168,587,326,085	Rp 65,911,208,643	Rp 102,676,117,442
		2015	Rp 4,134,206,595	Rp 110,641,662,962	Rp (106,507,456,367)
6	JKON	2011	Rp 137,103,876,963	Rp 226,388,828,442	Rp (89,284,951,479)
		2012	Rp 185,245,654,155	Rp (195,366,023,920)	Rp 380,611,678,075
		2013	Rp 210,967,010,853	Rp (65,760,424,581)	Rp 276,727,435,434
		2014	Rp 221,051,241,290	Rp 107,208,988,668	Rp 113,842,252,622
		2015	Rp 236,634,983,529	Rp 360,651,565,461	Rp (124,016,581,932)
7	KIJA	2011	Rp 326,131,166,919	Rp 461,715,269,277	Rp (135,584,102,358)
		2012	Rp 380,022,434,090	Rp 654,678,104,035	Rp (274,655,669,945)
		2013	Rp 104,477,632,614	Rp 945,214,157,370	Rp (840,736,524,756)
		2014	Rp 398,826,621,307	Rp 290,997,155,681	Rp 107,829,465,626
		2015	Rp 331,442,663,161	Rp 338,790,021,204	Rp (7,347,358,043)
8	KPIG	2011	Rp 45,594,571,563	Rp 17,365,391,244	Rp 28,229,180,319
		2012	Rp 146,022,412,919	Rp 75,765,199,918	Rp 70,257,213,001
		2013	Rp 298,891,361,122	Rp 33,023,081,912	Rp 265,868,279,210
		2014	Rp 420,096,599,410	Rp 121,201,054,105	Rp 298,895,545,305
		2015	Rp 239,690,468,140	Rp 273,959,729,057	Rp (34,269,260,917)
9	KREN	2011	Rp 13,005,447,058	Rp (229,990,421,492)	Rp 242,995,868,550
		2012	Rp 10,144,467,669	Rp (55,326,631,882)	Rp 65,471,099,551
		2013	Rp 16,388,638,517	Rp 8,737,428,892	Rp 7,651,209,625
		2014	Rp 66,473,845,532	Rp (47,420,816,387)	Rp 113,894,661,919
		2015	Rp 56,205,193,255	Rp 67,831,416,193	Rp (11,626,222,938)
10	MDLN	2011	Rp 92,045,740,181	Rp 164,249,328,991	Rp (72,203,588,810)

No	Kode Emiten	Tahun	Laba Bersih	Arus Kas dari Aktvts Operasi	TACit
		2012	Rp 260,474,880,599	Rp (62,755,283,599)	Rp 323,230,164,198
		2013	Rp 2,451,686,470,278	Rp (306,894,356,330)	Rp 2,758,580,826,608
		2014	Rp 706,295,408,232	Rp 148,208,572,669	Rp 558,086,835,563
		2015	Rp 873,420,195,958	Rp 394,445,454,398	Rp 478,974,741,560
11	NIPS	2011	Rp 17,831,046,421,000	Rp (44,903,715,248,000)	Rp 62,734,761,669,000
		2012	Rp 21,553,186,948,000	Rp 10,135,112,124,000	Rp 11,418,074,824,000
		2013	Rp 33,872,112,000	Rp (75,416,394,000)	Rp 109,288,506,000
		2014	Rp 50,134,988,000	Rp (148,589,542,000)	Rp 198,724,530,000
		2015	Rp 30,671,339,000	Rp (137,952,161,000)	Rp 168,623,500,000
12	PWON	2011	Rp 378,531,447,000	Rp 346,238,989,000	Rp 32,292,458,000
		2012	Rp 766,495,905,000	Rp 1,367,992,038,000	Rp (601,496,133,000)
		2013	Rp 1,136,547,541,000	Rp 2,103,061,995,000	Rp (966,514,454,000)
		2014	Rp 2,598,832,017,000	Rp 1,994,263,395,000	Rp 604,568,622,000
		2015	Rp 1,400,554,118,000	Rp 1,741,992,351,000	Rp (341,438,233,000)
13	TOTO	2011	Rp 218,124,016,284	Rp 235,997,021,169	Rp (17,873,004,885)
		2012	Rp 235,945,643,357	Rp 188,137,480,794	Rp 47,808,162,563
		2013	Rp 236,557,513,162	Rp 320,627,072,830	Rp (84,069,559,668)
		2014	Rp 295,861,032,723	Rp 307,708,638,190	Rp (11,847,605,467)
		2015	Rp 285,236,780,659	Rp 240,629,138,479	Rp 44,607,642,180
14	UNTR	2011	Rp 5,899,506,000,000	Rp 10,440,274,000,000	Rp (4,540,768,000,000)
		2012	Rp 5,753,342,000,000	Rp 6,306,434,000,000	Rp (553,092,000,000)
		2013	Rp 4,798,778,000,000	Rp 12,219,782,000,000	Rp (7,421,004,000,000)
		2014	Rp 4,832,049,000,000	Rp 9,364,120,000,000	Rp (4,532,071,000,000)
		2015	Rp 2,792,439,000,000	Rp 12,039,161,000,000	Rp (9,246,722,000,000)

No	Kode Emiten	Tahun	TAit-1	TACit / TAit-1	1/TAit-1
1	AISA	2011	Rp 1,936,949,441,138	0.06210	0.0000000000005
		2012	Rp 3,590,309,000,000	0.03491	0.0000000000003
		2013	Rp 3,867,576,000,000	0.06929	0.0000000000003
		2014	Rp 5,020,824,000,000	0.00486	0.0000000000002
		2015	Rp 7,373,868,000,000	-0.00345	0.0000000000001
2	AUTO	2011	Rp 5,585,852,000,000	0.15092	0.0000000000002
		2012	Rp 6,964,227,000,000	0.08589	0.0000000000001
		2013	Rp 8,881,642,000,000	0.05044	0.0000000000001
		2014	Rp 12,484,843,000,000	0.05523	0.0000000000001
		2015	Rp 14,387,568,000,000	-0.03782	0.0000000000001
3	EPMT	2011	Rp 3,254,770,280,292	-0.01028	0.0000000000003
		2012	Rp 4,370,747,246,546	0.01000	0.0000000000002
		2013	Rp 4,951,687,572,380	0.12474	0.0000000000002
		2014	Rp 5,528,067,698,030	-0.00163	0.0000000000002
		2015	Rp 6,196,976,324,389	-0.01088	0.0000000000002
4	HMSP	2011	Rp 20,525,123,000,000	-0.14732	0.0000000000000
		2012	Rp 19,329,758,000,000	0.30305	0.0000000000001
		2013	Rp 26,247,527,000,000	0.00062	0.0000000000000
		2014	Rp 27,404,594,000,000	-0.03365	0.0000000000000
		2015	Rp 28,380,630,000,000	0.33657	0.0000000000000
5	INDS	2011	Rp 769,815,652,287	0.12231	0.0000000000013
		2012	Rp 1,139,715,256,754	0.02099	0.0000000000009
		2013	Rp 1,664,779,358,215	-0.06496	0.0000000000006
		2014	Rp 2,196,518,364,473	0.04674	0.0000000000005

No	Kode Emiten	Tahun	TAit-1	TACit / TAit-1	1/TAit-1
		2015	Rp 2,282,666,078,493	-0.04666	0.00000000000004
6	JKON	2011	Rp 1,952,978,239,517	-0.04572	0.00000000000005
		2012	Rp 2,228,434,922,345	0.17080	0.00000000000004
		2013	Rp 2,557,731,220,187	0.10819	0.00000000000004
		2014	Rp 3,417,012,222,326	0.03332	0.00000000000003
		2015	Rp 3,843,621,385,143	-0.03227	0.00000000000003
7	KIJA	2011	Rp 3,335,857,281,974	-0.04064	0.00000000000003
		2012	Rp 5,597,356,750,923	-0.04907	0.00000000000002
		2013	Rp 7,077,817,870,077	-0.11878	0.00000000000001
		2014	Rp 8,255,167,231,158	0.01306	0.00000000000001
		2015	Rp 8,508,937,032,120	-0.00086	0.00000000000001
8	KPIG	2011	Rp 2,091,913,170,503	0.01349	0.00000000000005
		2012	Rp 1,948,666,123,846	0.03605	0.00000000000005
		2013	Rp 2,728,806,704,532	0.09743	0.00000000000004
		2014	Rp 7,361,429,209,148	0.04060	0.00000000000001
		2015	Rp 9,965,854,377,307	-0.00344	0.00000000000001
9	KREN	2011	Rp 812,366,817,106	0.29912	0.00000000000012
		2012	Rp 722,558,965,788	0.09061	0.00000000000014
		2013	Rp 566,977,443,075	0.01349	0.00000000000018
		2014	Rp 488,291,024,750	0.23325	0.00000000000020
		2015	Rp 696,818,493,107	-0.01668	0.00000000000014
10	MDLN	2011	Rp 2,032,644,356,215	-0.03552	0.00000000000005
		2012	Rp 2,410,399,588,075	0.13410	0.00000000000004
		2013	Rp 4,591,920,046,013	0.60075	0.00000000000002

No	Kode Emiten	Tahun	TAit-1	TACit / TAit-1	1/TAit-1
		2014	Rp 9,647,813,079,565	0.05785	0.0000000000001
		2015	Rp 10,359,146,927,433	0.04624	0.0000000000001
11	NIPS	2011	Rp 337,605,715,524,000	0.18582	0.0000000000000
		2012	Rp 446,688,457,381,000	0.02556	0.0000000000000
		2013	Rp 525,628,737,289,000	0.00021	0.0000000000000
		2014	Rp 798,407,625,000	0.24890	0.0000000000013
		2015	Rp 1,206,854,400,000	0.13972	0.0000000000008
12	PWON	2011	Rp 4,928,510,460,000	0.00655	0.0000000000002
		2012	Rp 5,744,711,035,000	-0.10470	0.0000000000002
		2013	Rp 7,565,819,916,000	-0.12775	0.0000000000001
		2014	Rp 9,298,245,408,000	0.06502	0.0000000000001
		2015	Rp 16,770,742,538,000	-0.02036	0.0000000000001
13	TOTO	2011	Rp 1,091,583,115,098	-0.01637	0.0000000000009
		2012	Rp 1,339,570,029,820	0.03569	0.0000000000007
		2013	Rp 1,552,663,914,388	-0.05415	0.0000000000006
		2014	Rp 1,746,177,682,568	-0.00678	0.0000000000006
		2015	Rp 2,062,386,924,390	0.02163	0.0000000000005
14	UNTR	2011	Rp 29,700,914,000,000	-0.15288	0.0000000000000
		2012	Rp 46,440,062,000,000	-0.01191	0.0000000000000
		2013	Rp 50,300,633,000,000	-0.14753	0.0000000000000
		2014	Rp 57,362,244,000,000	-0.07901	0.0000000000000
		2015	Rp 60,306,777,000,000	-0.15333	0.0000000000000



No	Kode Emiten	Tahun	REVit	REVit-1	ΔREVit
1	AISA	2011	Rp 1,752,802,000,000	Rp 705,219,823,456	Rp 1,047,582,176,544
		2012	Rp 2,747,623,000,000	Rp 1,752,802,000,000	Rp 994,821,000,000
		2013	Rp 4,056,735,000,000	Rp 2,747,623,000,000	Rp 1,309,112,000,000
		2014	Rp 5,139,974,000,000	Rp 4,056,735,000,000	Rp 1,083,239,000,000
		2015	Rp 6,010,895,000,000	Rp 5,139,974,000,000	Rp 870,921,000,000
2	AUTO	2011	Rp 7,363,659,000,000	Rp 6,255,109,000,000	Rp 1,108,550,000,000
		2012	Rp 8,277,485,000,000	Rp 7,363,659,000,000	Rp 913,826,000,000
		2013	Rp 10,701,988,000,000	Rp 8,277,485,000,000	Rp 2,424,503,000,000
		2014	Rp 12,255,427,000,000	Rp 10,701,988,000,000	Rp 1,553,439,000,000
		2015	Rp 11,723,787,000,000	Rp 12,255,427,000,000	Rp (531,640,000,000)
3	EPMT	2011	Rp 10,610,084,882,427	Rp 9,713,882,916,261	Rp 896,201,966,166
		2012	Rp 13,373,032,803,518	Rp 10,610,084,882,427	Rp 2,762,947,921,091
		2013	Rp 15,623,239,533,384	Rp 13,373,032,803,518	Rp 2,250,206,729,866
		2014	Rp 17,011,549,906,297	Rp 15,623,239,533,384	Rp 1,388,310,372,913
		2015	Rp 17,476,102,963,479	Rp 17,011,549,906,297	Rp 464,553,057,182
4	HMSP	2011	Rp 52,856,708,000,000	Rp 43,381,658,000,000	Rp 9,475,050,000,000
		2012	Rp 66,626,123,000,000	Rp 52,856,708,000,000	Rp 13,769,415,000,000
		2013	Rp 75,025,207,000,000	Rp 66,626,123,000,000	Rp 8,399,084,000,000
		2014	Rp 80,690,139,000,000	Rp 75,025,207,000,000	Rp 5,664,932,000,000
		2015	Rp 89,069,306,000,000	Rp 80,690,139,000,000	Rp 8,379,167,000,000
5	INDS	2011	Rp 1,234,986,291,420	Rp 1,027,120,388,110	Rp 207,865,903,310
		2012	Rp 1,476,987,701,603	Rp 1,234,986,291,420	Rp 242,001,410,183

No	Kode Emiten	Tahun	REVit	REVit-1	ΔREVit
		2013	Rp 1,702,447,098,851	Rp 1,476,987,701,603	Rp 225,459,397,248
		2014	Rp 1,866,977,260,105	Rp 1,702,447,098,851	Rp 164,530,161,254
		2015	Rp 1,659,505,639,261	Rp 1,866,977,260,105	Rp (207,471,620,844)
6	JKON	2011	Rp 3,200,479,479,540	Rp 2,686,424,443,842	Rp 514,055,035,698
		2012	Rp 4,009,948,557,189	Rp 3,200,479,479,540	Rp 809,469,077,649
		2013	Rp 4,623,675,713,706	Rp 4,009,948,557,189	Rp 613,727,156,517
		2014	Rp 4,717,079,531,523	Rp 4,623,675,713,706	Rp 93,403,817,817
		2015	Rp 4,655,901,024,842	Rp 4,717,079,531,523	Rp (61,178,506,681)
7	KIJA	2011	Rp 1,148,295,925,907	Rp 597,419,779,479	Rp 550,876,146,428
		2012	Rp 1,400,611,694,161	Rp 1,148,295,925,907	Rp 252,315,768,254
		2013	Rp 2,739,598,333,777	Rp 1,400,611,694,161	Rp 1,338,986,639,616
		2014	Rp 2,799,065,226,163	Rp 2,739,598,333,777	Rp 59,466,892,386
		2015	Rp 3,139,920,233,816	Rp 2,799,065,226,163	Rp 340,855,007,653
8	KPIG	2011	Rp 80,956,007,412	Rp 71,088,343,127	Rp 9,867,664,285
		2012	Rp 409,022,943,610	Rp 80,956,007,412	Rp 328,066,936,198
		2013	Rp 588,108,771,772	Rp 409,022,943,610	Rp 179,085,828,162
		2014	Rp 1,013,177,159,749	Rp 588,108,771,772	Rp 425,068,387,977
		2015	Rp 1,139,373,543,601	Rp 1,013,177,159,749	Rp 126,196,383,852
9	KREN	2011	Rp 102,999,195,898	Rp 122,735,633,055	Rp (19,736,437,157)
		2012	Rp 122,085,005,304	Rp 102,999,195,898	Rp 19,085,809,406
		2013	Rp 141,118,542,613	Rp 122,085,005,304	Rp 19,033,537,309
		2014	Rp 193,162,428,836	Rp 141,118,542,613	Rp 52,043,886,223
		2015	Rp 182,631,513,966	Rp 193,162,428,836	Rp (10,530,914,870)
10	MDLN	2011	Rp 504,637,348,122	Rp 261,325,501,687	Rp 243,311,846,435

No	Kode Emiten	Tahun	REVit	REVit-1	ΔREVit
		2012	Rp 1,057,768,000,026	Rp 504,637,348,122	Rp 553,130,651,904
		2013	Rp 1,843,944,981,934	Rp 1,057,768,000,026	Rp 786,176,981,908
		2014	Rp 2,839,771,320,340	Rp 1,843,944,981,934	Rp 995,826,338,406
		2015	Rp 2,962,460,902,526	Rp 2,839,771,320,340	Rp 122,689,582,186
11	NIPS	2011	Rp 579,224,436,320,000	Rp 400,894,525,220,000	Rp 178,329,911,100,000
		2012	Rp 702,719,255,456,000	Rp 579,224,436,320,000	Rp 123,494,819,136,000
		2013	Rp 911,064,069,000	Rp 702,719,255,456	Rp 208,344,813,544
		2014	Rp 1,015,868,035,000	Rp 911,064,069,000	Rp 104,803,966,000
		2015	Rp 987,862,829,000	Rp 1,015,868,035,000	Rp (28,005,206,000)
12	PWON	2011	Rp 1,478,104,635,000	Rp 1,228,007,783,000	Rp 250,096,852,000
		2012	Rp 2,165,396,882,000	Rp 1,478,104,635,000	Rp 687,292,247,000
		2013	Rp 3,029,797,151,000	Rp 2,165,396,882,000	Rp 864,400,269,000
		2014	Rp 3,872,272,942,000	Rp 3,029,797,151,000	Rp 842,475,791,000
		2015	Rp 4,625,052,737,000	Rp 3,872,272,942,000	Rp 752,779,795,000
13	TOTO	2011	Rp 1,341,926,755,400	Rp 1,121,498,803,637	Rp 220,427,951,763
		2012	Rp 1,576,763,006,759	Rp 1,341,926,755,400	Rp 234,836,251,359
		2013	Rp 1,711,306,783,682	Rp 1,576,763,006,759	Rp 134,543,776,923
		2014	Rp 2,053,630,374,083	Rp 1,711,306,783,682	Rp 342,323,590,401
		2015	Rp 2,278,673,871,193	Rp 2,053,630,374,083	Rp 225,043,497,110
14	UNTR	2011	Rp 55,052,562,000,000	Rp 37,323,872,000,000	Rp 17,728,690,000,000
		2012	Rp 55,953,915,000,000	Rp 55,052,562,000,000	Rp 901,353,000,000
		2013	Rp 51,012,385,000,000	Rp 55,953,915,000,000	Rp (4,941,530,000,000)
		2014	Rp 53,141,768,000,000	Rp 51,012,385,000,000	Rp 2,129,383,000,000
		2015	Rp 49,347,479,000,000	Rp 53,141,768,000,000	Rp (3,794,289,000,000)

No	Kode Emiten	Tahun	RECit	RECit-1	ΔRECit
1	AISA	2011	Rp 473,758,000,000	Rp 161,000,282,918	Rp 312,757,717,082
		2012	Rp 560,046,000,000	Rp 473,758,000,000	Rp 86,288,000,000
		2013	Rp 904,695,000,000	Rp 560,046,000,000	Rp 344,649,000,000
		2014	Rp 1,344,109,000,000	Rp 904,695,000,000	Rp 439,414,000,000
		2015	Rp 1,978,613,000,000	Rp 1,344,109,000,000	Rp 634,504,000,000
2	AUTO	2011	Rp 921,741,000,000	Rp 791,967,000,000	Rp 129,774,000,000
		2012	Rp 1,060,509,000,000	Rp 921,741,000,000	Rp 138,768,000,000
		2013	Rp 1,527,868,000,000	Rp 1,060,509,000,000	Rp 467,359,000,000
		2014	Rp 1,678,455,000,000	Rp 1,527,868,000,000	Rp 150,587,000,000
		2015	Rp 1,551,614,000,000	Rp 1,678,455,000,000	Rp (126,841,000,000)
3	EPMT	2011	Rp 1,400,949,823,237	Rp 1,157,416,584,747	Rp 243,533,238,490
		2012	Rp 1,615,874,585,266	Rp 1,400,949,823,237	Rp 214,924,762,029
		2013	Rp 1,871,053,542,362	Rp 1,615,874,585,266	Rp 255,178,957,096
		2014	Rp 2,135,452,796,990	Rp 1,871,053,542,362	Rp 264,399,254,628
		2015	Rp 2,147,038,365,367	Rp 2,135,452,796,990	Rp 11,585,568,377
4	HMSP	2011	Rp 891,413,000,000	Rp 856,450,000,000	Rp 34,963,000,000
		2012	Rp 1,076,545,000,000	Rp 891,413,000,000	Rp 185,132,000,000
		2013	Rp 1,393,160,000,000	Rp 1,076,545,000,000	Rp 316,615,000,000
		2014	Rp 1,009,654,000,000	Rp 1,393,160,000,000	Rp (383,506,000,000)
		2015	Rp 2,458,742,000,000	Rp 1,009,654,000,000	Rp 1,449,088,000,000
5	INDS	2011	Rp 225,910,226,042	Rp 164,660,906,048	Rp 61,249,319,994
		2012	Rp 239,653,643,789	Rp 225,910,226,042	Rp 13,743,417,747

No	Kode Emiten	Tahun	RECit	RECit-1	ΔRECit
		2013	Rp 309,563,107,747	Rp 239,653,643,789	Rp 69,909,463,958
		2014	Rp 339,238,666,166	Rp 309,563,107,747	Rp 29,675,558,419
		2015	Rp 1,659,505,639,261	Rp 1,452,034,018,417	Rp 207,471,620,844
6	JKON	2011	Rp 374,066,736,008	Rp 364,359,339,560	Rp 9,707,396,448
		2012	Rp 638,207,349,884	Rp 374,066,736,008	Rp 264,140,613,876
		2013	Rp 746,680,139,692	Rp 638,207,349,884	Rp 108,472,789,808
		2014	Rp 788,645,804,024	Rp 746,680,139,692	Rp 41,965,664,332
		2015	Rp 775,378,622,797	Rp 788,645,804,024	Rp (13,267,181,227)
7	KIJA	2011	Rp 85,507,850,760	Rp 44,416,171,968	Rp 41,091,678,792
		2012	Rp 118,659,146,129	Rp 85,507,850,760	Rp 33,151,295,369
		2013	Rp 230,554,954,026	Rp 118,659,146,129	Rp 111,895,807,897
		2014	Rp 292,109,514,451	Rp 230,554,954,026	Rp 61,554,560,425
		2015	Rp 377,001,929,901	Rp 292,109,514,451	Rp 84,892,415,450
8	KPIG	2011	Rp 25,454,660,593	Rp 19,658,542,945	Rp 5,796,117,648
		2012	Rp 57,751,201,650	Rp 25,454,660,593	Rp 32,296,541,057
		2013	Rp 69,912,648,732	Rp 57,751,201,650	Rp 12,161,447,082
		2014	Rp 93,999,622,170	Rp 69,912,648,732	Rp 24,086,973,438
		2015	Rp 90,838,638,817	Rp 93,999,622,170	Rp (3,160,983,353)
9	KREN	2011	Rp 22,740,000,000	Rp 45,000,000	Rp 22,695,000,000
		2012	Rp 22,870,269,504	Rp 22,740,000,000	Rp 130,269,504
		2013	Rp 24,494,859,371	Rp 22,870,269,504	Rp 1,624,589,867
		2014	Rp 64,951,835,700	Rp 24,494,859,371	Rp 40,456,976,329
		2015	Rp 16,879,838,500	Rp 64,951,835,700	Rp (48,071,997,200)
10	MDLN	2011	Rp 258,167,729,332	Rp 263,829,326,402	Rp (5,661,597,070)

No	Kode Emiten	Tahun	RECit	RECit-1	ΔRECit
		2012	Rp 363,040,259,636	Rp 258,167,729,332	Rp 104,872,530,304
		2013	Rp 350,863,107,622	Rp 363,040,259,636	Rp (12,177,152,014)
		2014	Rp 434,514,586,000	Rp 350,863,107,622	Rp 83,651,478,378
		2015	Rp 1,485,131,670,267	Rp 434,514,586,000	Rp 1,050,617,084,267
11	NIPS	2011	Rp 136,036,197,499,000	Rp 99,943,845,628,000	Rp 36,092,351,871,000
		2012	Rp 159,318,767,916,000	Rp 136,036,197,499,000	Rp 23,282,570,417,000
		2013	Rp 255,206,554,000	Rp 159,318,767,916	Rp 95,887,786,084
		2014	Rp 323,849,077,000	Rp 255,206,554,000	Rp 68,642,523,000
		2015	Rp 320,246,088,000	Rp 323,849,077,000	Rp (3,602,989,000)
12	PWON	2011	Rp 108,926,033,000	Rp 117,158,203,000	Rp (8,232,170,000)
		2012	Rp 127,672,383,000	Rp 108,926,033,000	Rp 18,746,350,000
		2013	Rp 149,289,157,000	Rp 127,672,383,000	Rp 21,616,774,000
		2014	Rp 262,955,540,000	Rp 149,289,157,000	Rp 113,666,383,000
		2015	Rp 267,679,776,000	Rp 262,955,540,000	Rp 4,724,236,000
13	TOTO	2011	Rp 313,230,790,804	Rp 267,220,734,240	Rp 46,010,056,564
		2012	Rp 404,437,223,378	Rp 313,230,790,804	Rp 91,206,432,574
		2013	Rp 450,022,386,525	Rp 404,437,223,378	Rp 45,585,163,147
		2014	Rp 519,532,129,126	Rp 450,022,386,525	Rp 69,509,742,601
		2015	Rp 523,028,546,173	Rp 519,532,129,126	Rp 3,496,417,047
14	UNTR	2011	Rp 9,832,677,000,000	Rp 5,214,881,000,000	Rp 4,617,796,000,000
		2012	Rp 9,667,707,000,000	Rp 9,832,677,000,000	Rp (164,970,000,000)
		2013	Rp 11,814,937,000,000	Rp 9,667,707,000,000	Rp 2,147,230,000,000
		2014	Rp 13,112,589,000,000	Rp 11,814,937,000,000	Rp 1,297,652,000,000
		2015	Rp 11,479,711,000,000	Rp 13,112,589,000,000	Rp (1,632,878,000,000)

No	Kode Emiten	Tahun	( $\Delta$ REVit - $\Delta$ RECit)	PPEit	PPEit / TAit-1	$\Delta$ REVit/TAit-1
			TAit-1			
1	AISA	2011	0.37937	Rp 933,668,000,000	0.48203	0.54084
		2012	0.25305	Rp 1,233,721,000,000	0.34363	0.27709
		2013	0.24937	Rp 1,443,553,000,000	0.37324	0.33848
		2014	0.12823	Rp 1,785,691,000,000	0.35566	0.21575
		2015	0.03206	Rp 2,290,408,000,000	0.31061	0.11811
2	AUTO	2011	0.17522	Rp 1,547,831,000,000	0.27710	0.19846
		2012	0.11129	Rp 2,084,184,000,000	0.29927	0.13122
		2013	0.22036	Rp 3,182,962,000,000	0.35838	0.27298
		2014	0.11236	Rp 3,305,968,000,000	0.26480	0.12443
		2015	-0.02814	Rp 3,507,217,000,000	0.24377	-0.03695
3	EPMT	2011	0.20053	Rp 537,282,804,006	0.16508	0.27535
		2012	0.58297	Rp 631,786,219,554	0.14455	0.63215
		2013	0.40290	Rp 820,922,223,706	0.16579	0.45443
		2014	0.20331	Rp 953,995,679,687	0.17257	0.25114
		2015	0.07309	Rp 1,024,336,787,403	0.16530	0.07496
4	HMSP	2011	0.45993	Rp 3,850,665,000,000	0.18761	0.46163
		2012	0.70277	Rp 4,115,078,000,000	0.21289	0.71234
		2013	0.30793	Rp 4,708,669,000,000	0.17939	0.32000
		2014	0.22071	Rp 5,919,600,000,000	0.21601	0.20671
		2015	0.24418	Rp 6,281,176,000,000	0.22132	0.29524
5	INDS	2011	0.19046	Rp 340,926,079,186	0.44287	0.27002
		2012	0.20028	Rp 756,098,496,460	0.66341	0.21233

No	Kode Emiten	Tahun	( $\Delta$ REVit - $\Delta$ RECit)	PPEit	PPEit / TAit-1	$\Delta$ REVit/TAit-1
			TAit-1			
		2013	0.09344	Rp 1,061,634,892,140	0.63770	0.13543
		2014	0.06139	Rp 1,247,324,580,729	0.56786	0.07490
		2015	-0.18178	Rp 1,447,374,645,310	0.63407	-0.09089
6	JKON	2011	0.25825	Rp 304,001,440,434	0.15566	0.26322
		2012	0.24471	Rp 349,837,918,992	0.15699	0.36325
		2013	0.19754	Rp 399,848,076,437	0.15633	0.23995
		2014	0.01505	Rp 630,022,484,980	0.18438	0.02733
		2015	-0.01247	Rp 673,014,634,774	0.17510	-0.01592
7	KIJA	2011	0.15282	Rp 1,836,952,980,394	0.55067	0.16514
		2012	0.03915	Rp 2,138,349,624,678	0.38203	0.04508
		2013	0.17337	Rp 2,168,400,599,324	0.30637	0.18918
		2014	-0.00025	Rp 2,228,185,748,857	0.26991	0.00720
		2015	0.03008	Rp 2,192,451,125,113	0.25766	0.04006
8	KPIG	2011	0.00195	Rp 486,735,326,576	0.23267	0.00472
		2012	0.15178	Rp 67,221,864,485	0.03450	0.16835
		2013	0.06117	Rp 2,954,120,516,091	1.08257	0.06563
		2014	0.05447	Rp 3,125,570,497,288	0.42459	0.05774
		2015	0.01298	Rp 3,244,789,078,166	0.32559	0.01266
9	KREN	2011	-0.05223	Rp 9,981,857,677	0.01229	-0.02429
		2012	0.02623	Rp 12,838,079,412	0.01777	0.02641
		2013	0.03070	Rp 15,259,360,180	0.02691	0.03357
		2014	0.02373	Rp 16,721,413,547	0.03424	0.10658
		2015	0.05387	Rp 13,954,239,370	0.02003	-0.01511
10	MDLN	2011	0.12249	Rp 124,683,075,466	0.06134	0.11970



No	Kode Emiten	Tahun	( $\Delta$ REVit - $\Delta$ RECit)	PPEit	PPEit / TAit-1	$\Delta$ REVit/TAit-1
			TAit-1			
		2012	0.18597	Rp 421,303,042,800	0.17479	0.22948
		2013	0.17386	Rp 1,142,137,535,535	0.24873	0.17121
		2014	0.09455	Rp 1,131,195,797,401	0.11725	0.10322
		2015	-0.08958	Rp 1,128,136,315,008	0.10890	0.01184
11	NIPS	2011	0.42131	Rp 175,431,326,084,000	0.51963	0.52822
		2012	0.22434	Rp 213,871,775,825,000	0.47879	0.27647
		2013	0.00021	Rp 256,657,122,000	0.00049	0.00040
		2014	0.04529	Rp 450,149,169,000	0.56381	0.13127
		2015	-0.02022	Rp 593,105,499,000	0.49145	-0.02321
12	PWON	2011	0.05242	Rp 1,659,292,063,000	0.33667	0.05074
		2012	0.11638	Rp 844,547,927,000	0.14701	0.11964
		2013	0.11139	Rp 673,095,853,000	0.08897	0.11425
		2014	0.07838	Rp 964,375,227,000	0.10372	0.09061
		2015	0.04460	Rp 1,457,275,104,000	0.08689	0.04489
13	TOTO	2011	0.15978	Rp 476,327,212,917	0.43636	0.20193
		2012	0.10722	Rp 461,181,775,000	0.34428	0.17531
		2013	0.05729	Rp 558,782,969,187	0.35989	0.08665
		2014	0.15623	Rp 807,117,366,092	0.46222	0.19604
		2015	0.10742	Rp 875,127,024,145	0.42433	0.10912
14	UNTR	2011	0.44143	Rp 13,670,208,000,000	0.46026	0.59691
		2012	0.02296	Rp 15,196,476,000,000	0.32723	0.01941
		2013	-0.14093	Rp 14,574,384,000,000	0.28975	-0.09824
		2014	0.01450	Rp 13,625,012,000,000	0.23753	0.03712
		2015	-0.03584	Rp 12,659,736,000,000	0.20992	-0.06292

No	Kode Emiten	Tahun	TACC	NDA	DA
1	AISA	2011	0.089157	0.060092	0.029064
		2012	0.044034	0.039708	0.004326
		2013	0.054582	0.038542	0.016040
		2014	0.032789	0.017035	0.015753
		2015	0.015979	0.000491	0.015489
2	AUTO	2011	0.031012	0.026830	0.004182
		2012	0.018531	0.014945	0.003587
		2013	0.043044	0.033572	0.009472
		2014	0.017895	0.015724	0.002171
		2015	-0.010795	-0.009208	-0.001587
3	EPMT	2011	0.046757	0.033289	0.013468
		2012	0.111329	0.102478	0.008851
		2013	0.078979	0.069703	0.009276
		2014	0.042271	0.033662	0.008609
		2015	0.010684	0.010347	0.000337
4	HMSP	2011	0.079904	0.079598	0.000307
		2012	0.124603	0.122879	0.001724
		2013	0.054549	0.052378	0.002171
		2014	0.033537	0.036055	-0.002519
		2015	0.049381	0.040191	0.009191
5	INDS	2011	0.041075	0.026753	0.014321
		2012	0.026942	0.024772	0.002171
		2013	0.013536	0.005977	0.007559
		2014	0.003829	0.001397	0.002432
		2015	-0.027139	-0.043500	0.016360
6	JKON	2011	0.044733	0.043838	0.000895
		2012	0.062715	0.041380	0.021336
		2013	0.040533	0.032900	0.007634
		2014	0.001786	-0.000425	0.002211
		2015	-0.005842	-0.005220	-0.000621
7	KIJA	2011	0.020363	0.018146	0.002217
		2012	0.001619	0.000553	0.001066
		2013	0.028844	0.025999	0.002846
		2014	-0.003292	-0.004634	0.001342
		2015	0.002830	0.001034	0.001796
8	KPIG	2011	-0.003106	-0.003605	0.000499
No	Kode Emiten	Tahun	TACC	NDA	DA
		2012	0.029717	0.026734	0.002983

		2013	-0.006591	-0.007393	0.000802
		2014	0.003176	0.002587	0.000589
		2015	-0.003256	-0.003199	-0.000057
9	KREN	2011	-0.004582	-0.009611	0.005029
		2012	0.004453	0.004420	0.000032
		2013	0.005585	0.005069	0.000516
		2014	0.018603	0.003689	0.014914
		2015	-0.003061	0.009357	-0.012418
10	MDLN	2011	0.020504	0.021005	-0.000501
		2012	0.038334	0.030503	0.007832
		2013	0.026589	0.027067	-0.000477
		2014	0.016586	0.015025	0.001561
		2015	0.000281	-0.017975	0.018255
11	NIPS	2011	0.086246	0.067003	0.019243
		2012	0.041625	0.032243	0.009382
		2013	0.000063	0.000030	0.000033
		2014	0.014043	-0.001432	0.015475
		2015	-0.012532	-0.011994	-0.000537
12	PWON	2011	0.003411	0.003711	-0.000301
		2012	0.019036	0.018448	0.000587
		2013	0.019053	0.018538	0.000514
		2014	0.014546	0.012345	0.002200
		2015	0.006602	0.006552	0.000051
13	TOTO	2011	0.028930	0.021343	0.007587
		2012	0.025703	0.013447	0.012256
		2013	0.009480	0.004195	0.005285
		2014	0.027430	0.020265	0.007165
		2015	0.012428	0.012123	0.000305
14	UNTR	2011	0.099619	0.071633	0.027986
		2012	-0.002069	-0.001430	-0.000639
		2013	-0.022609	-0.030293	0.007684
		2014	0.002644	-0.001428	0.004072
		2015	-0.014894	-0.010020	-0.004874

**LAMPIRAN 2 :**  
**STATISTIK DESKRIPTIF**



## Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Discretionary Accruals	70	-.0070	.0165	.003129	.0042512
Beban Pajak Tangguhan	70	.0000	.0205	.003216	.0039185
Beban Pajak Terutang	70	.0000	.1786	.031684	.0364337
Valid N (listwise)	70				



**LAMPIRAN 3 :**  
**ASUMSI KLASIK**

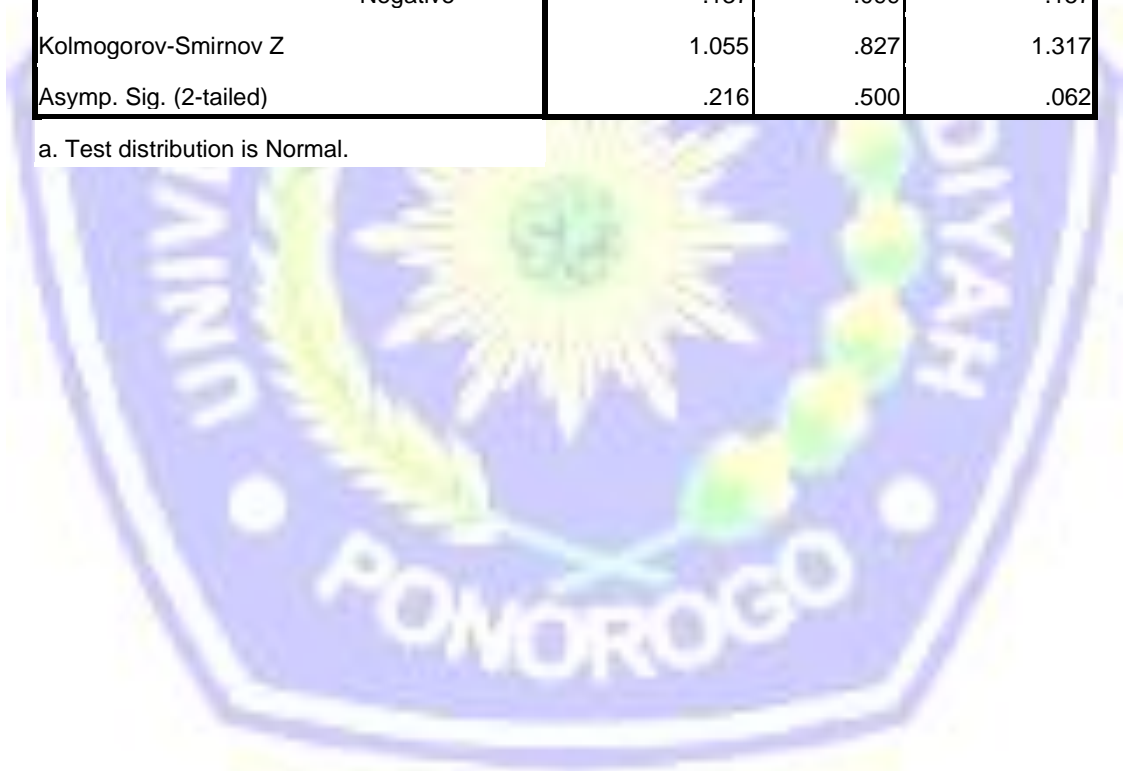


## NPar Tests

### One-Sample Kolmogorov-Smirnov Test

		Log_Discretionary Accruals	Log_Beban PajakTanggung han	Log_BebanPajak Terutang
N		59	70	70
Normal Parameters <sup>a</sup>	Mean	-2.75239363	-2.85557981	-1.81329189
	Std. Deviation	.701149618	.680785870	.670453020
Most Extreme Differences	Absolute	.137	.099	.157
	Positive	.083	.067	.081
	Negative	-.137	-.099	-.157
Kolmogorov-Smirnov Z		1.055	.827	1.317
Asymp. Sig. (2-tailed)		.216	.500	.062

a. Test distribution is Normal.



## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Log_BebanPajakTerutang, Log_BebanPajakTanggunghan <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Log\_DiscretionaryAccruals

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.529 <sup>a</sup>	.280	.254	.605437217	1.950

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggunghan

b. Dependent Variable: Log\_DiscretionaryAccruals

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.986	2	3.993	10.894	.000 <sup>a</sup>
	Residual	20.527	56	.367		
	Total	28.513	58			

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggunghan

b. Dependent Variable: Log\_DiscretionaryAccruals



**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.320	.344		-3.832	.000
	Log_BebanPajak Tangguhan	.303	.137	.294	2.210	.031
	Log_BebanPajak Terutang	.314	.134	.313	2.353	.022

a. Dependent Variable: Log\_DiscretionaryAccruals

**Residuals Statistics<sup>a</sup>**

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-4.36147547E0	2.28028440E0	2.75239363E0	.371074607	59
Residual	-1.708367586E0	1.023667216E0	.000000000	.594907071	59
Std. Predicted Value	-4.336	1.272	.000	1.000	59
Std. Residual	-2.822	1.691	.000	.983	59

a. Dependent Variable: Log\_DiscretionaryAccruals

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Log_BebanPajakTerutang, Log_BebanPajakTanggunghan <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Log\_DiscretionaryAccruals

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.529 <sup>a</sup>	.280	.254	.605437217	1.950

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggunghan

b. Dependent Variable: Log\_DiscretionaryAccruals

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.986	2	3.993	10.894	.000 <sup>a</sup>
	Residual	20.527	56	.367		
	Total	28.513	58			

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggunghan

b. Dependent Variable: Log\_DiscretionaryAccruals

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-1.320	.344		-3.832	.000		
	Log_BebanPajak Tangguhan	.303	.137	.294	2.210	.031	.728	1.374
	Log_BebanPajak Terutang	.314	.134	.313	2.353	.022	.728	1.374

a. Dependent Variable: Log\_DiscretionaryAccruals

**Collinearity Diagnostics<sup>a</sup>**

Model	Dimensi on	Eigenvalue	Condition Index	Variance Proportions		
				(Constant)	Log_BebanPajak Tangguhan	Log_BebanPajak Terutang
1	1	2.906	1.000	.01	.00	.01
	2	.069	6.482	.24	.03	.85
	3	.024	10.916	.76	.97	.14

a. Dependent Variable: Log\_DiscretionaryAccruals

## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Log_BebanPajakTerutang, Log_BebanPajakTanggunghan <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: ABSResidual

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.209 <sup>a</sup>	.044	.009	.34603

a. Predictors: (Constant), Log\_BebanPajakTerutang,  
Log\_BebanPajakTanggunghan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.306	2	.153	1.277	.287 <sup>a</sup>
	Residual	6.705	56	.120		
	Total	7.011	58			

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggunghan

b. Dependent Variable: ABSResidual

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.257	.197		1.304	.198
	Log_BebanPajak Tangguhan	-.125	.078	-.244	-1.591	.117
	Log_BebanPajak Terutang	.073	.076	.147	.960	.341

a. Dependent Variable: ABSResidual



**LAMPIRAN 4 :**  
**ANALISIS REGRESI**



## Regression

**Variables Entered/Removed<sup>b</sup>**

Model	Variables Entered	Variables Removed	Method
1	Log_BebanPajakTerutang, Log_BebanPajakTanggungan <sup>a</sup>		Enter

a. All requested variables entered.

b. Dependent Variable: Log\_DiscretionaryAccruals

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.529 <sup>a</sup>	.280	.254	.605437217

a. Predictors: (Constant), Log\_BebanPajakTerutang,  
Log\_BebanPajakTanggungan

**ANOVA<sup>b</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	7.986	2	3.993	10.894	.000 <sup>a</sup>
	Residual	20.527	56	.367		
	Total	28.513	58			

a. Predictors: (Constant), Log\_BebanPajakTerutang, Log\_BebanPajakTanggungan

b. Dependent Variable: Log\_DiscretionaryAccruals

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-1.320	.344		-3.832	.000
	Log_BebanPajak Tangguhan	.303	.137	.294	2.210	.031
	Log_BebanPajak Terutang	.314	.134	.313	2.353	.022

a. Dependent Variable: Log\_DiscretionaryAccruals





**LAMPIRAN 5 :**  
**LAPORAN KEUANGAN**



**LAMPIRAN 6 :**  
**HASIL PURPOSIVE SAMPLING**



Prosedur Pemilihan Sampel

Jumlah perusahaan yang terdaftar di BEI tahun 2011-2015					539
(-)	Perusahaan yang tidak melakukan <i>Seasoned Equity Offerings</i>				
	AALI	BOGA	HADE	MIRA	(474)
	ABBA	BOLT	HDFA	MKNT	
	ABDA	BORN	HDTX	MKPI	
	ABMM	BPFI	HEXA	MLBI	
	ACES	BPII	HITS	MLIA	
	ACST	BRAM	HOTL	MLPL	
	ADES	BRAU	HRUM	MMLP	
	ADMF	BRMS	IATA	MNCN	
	ADMG	BRNA	IBFN	MPMX	
	ADRO	BRPT	ICBP	MPPA	
	AGII	BSDE	ICON	MRAT	
	AGRO	BSIM	IDPR	MREI	
	AGRS	BSSR	IGAR	MSKY	
	AIMS	BSWD	IIKP	MTDL	
	AKKU	BTEK	IKAI	MTLA	
	AKPI	BTEL	IKBI	MTRA	
	AKRA	BTON	IMJS	MTSM	
	AKSI	BTPN	IMPC	MYOR	
	ASGR	BUDI	INAF	MYRX	
	ASII	BUKK	INCF	MYTX	
	ASJT	BULL	INCI	NAGA	
	ASMI	BUVA	INCO	NELY	
	ASRI	BVIC	INDF	NIKL	
	ASRM	BYAN	INDR	NIRO	
	ASSA	CANI	INDY	NOBU	
	ATIC	CASA	INKP	NRCA	
	ATPK	CASS	INPC	OASA	
	ALDO	CEKA	INRU	OCAP	
	ALKA	CFIN	INTA	OKAS	
	ALMI	CINT	INTD	MORE	
	ALTO	CITA	INTP	PADI	
	AMAG	CKRA	INVS	PALM	
	AMFG	CLPI	IPOL	PANR	
	AMIN	CMNP	ISAT	PANS	
	AMRT	CMPP	ISSP	PBSA	
	ANJT	CNTX	ITMA	PDES	
	APEX	CPGT	ITMG	PEGE	
	APIC	CPIN	JAWA	PGAS	
	APII	CPRO	JECC	PGLI	
	APLI	CSAP	JGLE	PICO	

APLN	CTBN	JIHD	PJAA
APOL	CTRA	JKSW	PKPK
ARGO	CTRP	JPFA	PLAS
ARII	CTRS	JPRS	PLIN
ARNA	CTTH	JPRT	PNPN
ARTA	DAJK	JSMR	PNBS
ARTO	DART	JSPT	PNIN
ASBI	DAYA	JTPE	PNSE
ASDM	DEFI	KAEF	POLY
BABP	DEWA	KARW	POLL
BACA	DGIK	KBLI	POWR
BAJA	DILD	KDSI	PPRO
BALI	DLTA	KICI	PRAS
BAPA	DMAS	KINO	PRDA
BASS	DNAR	KKGI	PSDN
BATA	DPNS	KLBF	PTBA
BAYU	DPUM	KOBX	PTIS
BBCA	DSFI	KIN	PTPP
BBHI	DSNG	KONI	PTRO
BBKP	DSSA	KOPI	PTSN
BBLD	DUTI	KRAH	PTSP
BBMD	DVLA	KRAS	PUDP
BBNI	DYAN	LAMI	PYFA
BBNP	ECII	LAPD	RALS
BBRI	EKAD	LEAD	RANC
BBRM	ELSA	LINK	RBMS
BBTN	ELTY	LION	RDTX
BBYP	EMDE	LMAS	RICY
BCAP	EMTK	LMPI	RIGS
BCIC	ENRG	LMSH	RIMO
BCIP	ERAA	LPCK	RMBA
BDMN	ERTX	LPGI	RODA
BEKS	ESSA	LPIN	ROTI
BEST	ESTI	LPKR	RUIS
BFIN	ETWA	LPLI	SAFE
BGTG	EXCL	LPPF	SAME
BHIT	FAST	LRNA	SCBD
BIKA	FASW	LSIP	SCCO
BIMA	FISH	LTLS	SCMA
BINA	FMII	MAGP	SCPI
BIPI	FORU	MAMI	SDMU
BIPP	FPIN	MAPI	SDCP
BIRD	GAMA	MARI	SDRA
BISI	GDST	MAYA	SGRO
BJBR	GDYR	MBAP	SHID
BJMT	GEMA	MBSS	SHIP

	BKDP BKSL BKSW BLTA BLTZ BMAS BMRI BMSR BMTR BNBA BNBR BNGA BNII BNLI SMGR SOBI SQBB SRTG STAR TARA TBMS TIFA TINS TIRA TIRT TLKM TMAS TMPI TMPO TRIL YULE	GEMS GGRM GJTL GLOB GMCW GMTD GOLD GOLL GPRA GREN GSMF GTBO GWSA GZCO SMMS SOCI SQMI SSIA STTP TAXI TCID TRIS TRST TRUB TRUS TOTL TOWR TPIA TPMA TRAM VOKS	MBTO MCOR MDIA MDKA MEDC MEGA MERK META MFIN MFMI MGNA MICE MIDI MIKA SMRA SONA SRIL SSMS SULI TBIG TELE TSCP TURI ULTJ UNIC UNIT UNSP VICO VINS VIVA ZBRA	SIDO SILO SIMA SIMM SIMP SIPD SKBM SKLT SKYB SMAR SMBR SMCB SMDM SMDR SMSM SPMA SRSN SSTM TALF TBLA TFCO VRNA WAPO WICO WIIM WIKA WINS WSBP WTON YPAS	
(-)	<b>Perusahaan tidak memiliki laporan keuangan yang runtut</b>				
	BBRM SUGI	IBST TKGA	PNLF TRIO	SRAJ WSKT	(8)
(-)	<b>Perusahaan yang mengalami kerugian</b>				
	ANTM BCAP BIPP BUMI BWPT CENT	DKFT DOID FREN HERO HOME IMAS	LCGP LPSS MAIN MASA MDRN MITI	PSAB PSKT SIAP SMMT SMRU SUPR	(32)

	CNKO COWL	ITTG KIAS	MTFN MYOH	TRIM WEHA	
(-)	<b>Perusahaan tidak memiliki akun beban pajak tanggungan dan beban pajakk terutang</b>				
	ABDA ADHI	ARTI DNET	INDX INPP	WOMF	(7)
(-)	<b>Perusahaan tidak menggunakan mata uang rupiah sebagai mata uang pelaporan</b>				
	GIAA	PBRX	RAJA	TKIM	(4)
	<b>Jumlah Akhir Sampel</b>				
	AISA INDS KREN TOTO	AUTO JKON MDLN UNTR	EPMT KIJA NIPS	HMSP KPIG PWON	<b>14</b>

