

Lampiran 1

Daftar Perusahaan Jasa Transportasi Tahun 2012 - 2016

| No | Kode | Nama Perusahaan |
|----|------|---|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk |
| 2 | ASSA | Adi Sarana Armana Tbk |
| 3 | BBRM | Pelayaran Nasional Bina Buana Raya Tbk |
| 4 | BIRD | Blue Bird Tbk |
| 5 | BLTA | Berlian Laju Tanker Tbk |
| 6 | BULL | Buana Listya Tama Tbk |
| 7 | CANI | Capitol Nusantara Indonesia Tbk |
| 8 | CASS | Cardig Aero Service Tbk |
| 9 | CPGT | Citra Maharlika Nusantara Corpora Tbk d.h Cipaganti Citra Graha Tbk |
| 10 | GIAA | Garuda Indonesia (Persero) Tbk |
| 11 | HITS | Humpuss Intermoda Transportasi Tbk |
| 12 | IATA | Indonesia Air Transport & Infrastruktur Tbk d.h Indonesia Air Transport Tbk |
| 13 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk |
| 14 | KARW | ICTSI Jasa Prima Tbk d.h Maharlika Indonesia Tbk d.h Karwell Indonesia Tbk |
| 15 | LEAD | Logindo Samudramakmur Tbk |

| No | Kode | Nama Perusahaan |
|----|------|---|
| 16 | LRNA | Ekasari Lorena Transport Tbk |
| 17 | MBSS | Mitra Bantera Segara Sejati Tbk |
| 18 | MIRA | Mitra International Resources Tbk d.h Mitra Rajasa Tbk |
| 19 | NELY | Pelayaran Nelly Dwi Putri Tbk |
| 20 | PORT | Nusantara Pelabuhan Handal Tbk |
| 21 | PTIS | Indo Straits Tbk |
| 22 | RIGS | Rig Tenders Indonesia Tbk |
| 23 | SAFE | Steady Safe Tbk |
| 24 | SDMU | Sidomulyo Selaras Tbk |
| 25 | SHIP | Sillo Maritime Perdana Tbk |
| 26 | SDMR | Samudera Indonesia Tbk |
| 27 | SOCI | Soechi Lines Tbk |
| 28 | TAMU | Pelayaran Tamarin Samudra Tbk |
| 29 | TAXI | Express Transindo Utama Tbk |
| 30 | TMAS | Pelayaran Tempuran Emas Tbk |
| 31 | TPMA | Trans Power Marine Tbk |
| 32 | TRAM | Trada Maritime Tbk |
| 33 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk |
| 34 | WINS | Wintermar Offshore Marine Tbk |
| 35 | ZBRA | Zebra Nusantara Tbk |

Lampiran 2

Daftar Sampel Perusahaan Jasa Transportasi 2012 – 2016

| No | Kode | Nama Perusahaan |
|----|------|---|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk |
| 2 | ASSA | Adi Sarana Armana Tbk |
| 3 | CASS | Cardig Aero Service Tbk |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk |
| 6 | SAFE | Steady Safe Tbk |
| 7 | SDMU | Sidomulyo Selaras Tbk |
| 8 | TAXI | Express Transindo Utama Tbk |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk |
| 11 | ZBRA | Zebra Nusantara Tbk |

Lampiran 3

Hasil Penelitian Asimetri Informasi Tahun 2012

| No | Kode | Nama Perusahaan | Ask | Bid | Spread |
|----|------|--|-----|-----|--------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 50 | 0 | 2,000 |
| 2 | ASSA | Adi Sarana Armana Tbk | 425 | 420 | 0,012 |
| 3 | CASS | Cardig Aero Service Tbk | 730 | 720 | 0,014 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 146 | 144 | 0,014 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 199 | 197 | 0,010 |
| 6 | SAFE | Steady Safe Tbk | 94 | 93 | 0,011 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 310 | 300 | 0,033 |
| 8 | TAXI | Express Transindo Utama Tbk | 870 | 860 | 0,012 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 370 | 355 | 0,041 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 171 | 170 | 0,006 |
| 11 | ZBRA | Zebra Nusantara Tbk | 120 | 110 | 0,087 |

Lampiran 4

Hasil Penelitian Asimetri Informasi Tahun 2013

| No | Kode | Nama Perusahaan | Ask | Bid | Spread |
|----|------|--|------|------|--------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 50 | 0 | 2,000 |
| 2 | ASSA | Adi Sarana Armana Tbk | 280 | 275 | 0,018 |
| 3 | CASS | Cardig Aero Service Tbk | 830 | 820 | 0,012 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 205 | 200 | 0,025 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 175 | 162 | 0,077 |
| 6 | SAFE | Steady Safe Tbk | 0 | 0 | 0 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 330 | 320 | 0,031 |
| 8 | TAXI | Express Transindo Utama Tbk | 1460 | 1450 | 0,007 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 210 | 135 | 0,435 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 235 | 225 | 0,043 |
| 11 | ZBRA | Zebra Nusantara Tbk | 84 | 76 | 0,100 |

Lampiran 5

Hasil Penelitian Asimetri Informasi Tahun 2014

| No | Kode | Nama Perusahaan | Ask | Bid | Spread |
|----|------|--|------|------|--------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 78 | 77 | 0,013 |
| 2 | ASSA | Adi Sarana Armana Tbk | 155 | 154 | 0,006 |
| 3 | CASS | Cardig Aero Service Tbk | 1250 | 1200 | 0,041 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 525 | 515 | 0,019 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 163 | 142 | 0,138 |
| 6 | SAFE | Steady Safe Tbk | 0 | 0 | 0 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 515 | 510 | 0,010 |
| 8 | TAXI | Express Transindo Utama Tbk | 1175 | 1170 | 0,004 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 2220 | 2215 | 0,002 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 255 | 254 | 0,004 |
| 11 | ZBRA | Zebra Nusantara Tbk | 143 | 142 | 0,007 |

Lampiran 6

Hasil Penelitian Asimetri Informasi Tahun 2015

| No | Kode | Nama Perusahaan | Ask | Bid | Spread |
|----|------|--|------|------|--------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 0 | 0 | 0 |
| 2 | ASSA | Adi Sarana Armana Tbk | 100 | 99 | 0,010 |
| 3 | CASS | Cardig Aero Service Tbk | 1140 | 1100 | 0,036 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 142 | 130 | 0,088 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 138 | 0 | 2 |
| 6 | SAFE | Steady Safe Tbk | 92 | 90 | 0,022 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 505 | 500 | 0,010 |
| 8 | TAXI | Express Transindo Utama Tbk | 105 | 104 | 0,010 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1985 | 1950 | 0,018 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 144 | 143 | 0,007 |
| 11 | ZBRA | Zebra Nusantara Tbk | 84 | 82 | 0,024 |

Lampiran 7

Hasil Penelitian Asimetri Informasi Tahun 2016

| No | Kode | Nama Perusahaan | Ask | Bid | Spread |
|----|------|--|------|------|--------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 0 | 0 | 0 |
| 2 | ASSA | Adi Sarana Armana Tbk | 195 | 194 | 0,005 |
| 3 | CASS | Cardig Aero Service Tbk | 945 | 865 | 0,088 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 88 | 87 | 0,011 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 96 | 76 | 0,233 |
| 6 | SAFE | Steady Safe Tbk | 87 | 82 | 0,059 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 448 | 446 | 0,004 |
| 8 | TAXI | Express Transindo Utama Tbk | 170 | 169 | 0,006 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1750 | 1710 | 0,023 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 153 | 152 | 0,007 |
| 11 | ZBRA | Zebra Nusantara Tbk | 50 | 0 | 2 |

Lampiran 8

Hasil Penelitian Kompensasi Bonus Tahun 2012 - 2016

| No | Kode | 2012 | 2013 | 2014 | 2015 | 2016 |
|----|------|------|------|------|------|------|
| 1 | APOL | - | - | - | - | - |
| 2 | ASSA | √ | √ | √ | √ | √ |
| 3 | CASS | - | - | - | √ | √ |
| 4 | INDX | - | - | - | √ | √ |
| 5 | NELY | - | - | - | - | - |
| 6 | SAFE | - | - | - | - | - |
| 7 | SDMU | - | - | - | - | - |
| 8 | TAXI | √ | √ | √ | √ | √ |
| 9 | TMAS | - | - | - | - | - |
| 10 | WEHA | √ | √ | √ | √ | √ |
| 11 | ZBRA | - | - | - | - | - |

Lampiran 9

Hasil Penelitian Ukuran Perusahaan Tahun 2012

| No | Kode | Nama Perusahaan | Total Aset | Ln Total Aset |
|----|------|--|-------------------|---------------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 3,008,036,943,936 | 28.732 |
| 2 | ASSA | Adi Sarana Armana Tbk | 2,108,998,307,963 | 28.377 |
| 3 | CASS | Cardig Aero Service Tbk | 795,015,458,000 | 27.401 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 150,509,404,105 | 25.737 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 431,872,162,507 | 26.791 |
| 6 | SAFE | Steady Safe Tbk | 41,542,311,657 | 24.449 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 277,672,117,951 | 26.349 |
| 8 | TAXI | Express Transindo Utama Tbk | 1,782,787,661,000 | 28.209 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1,533,856,918,547 | 28.058 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 386,060,675,421 | 26.679 |
| 11 | ZBRA | Zebra Nusantara Tbk | 47,104,836,323.00 | 24.575 |

Lampiran 10

Hasil Penelitian Ukuran Perusahaan Tahun 2013

| No | Kode | Nama Perusahaan | Total Aset | Ln Total Aset |
|----|------|--|-------------------|---------------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 2,577,573,874,479 | 28.577 |
| 2 | ASSA | Adi Sarana Armana Tbk | 2,172,241,158,275 | 28.406 |
| 3 | CASS | Cardig Aero Service Tbk | 916,593,561,000 | 27.543 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 147,417,713,509 | 25.716 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 435,085,209,919 | 26.798 |
| 6 | SAFE | Steady Safe Tbk | 14,395,380,196 | 23.390 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 370,378,402,033 | 26.637 |
| 8 | TAXI | Express Transindo Utama Tbk | 2,137,040,347,000 | 28.390 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1,670,514,551,431 | 28.144 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 515,509,832,681 | 26.968 |
| 11 | ZBRA | Zebra Nusantara Tbk | 39,645,201,545 | 24.403 |

Lampiran 11

Hasil Penelitian Ukuran Perusahaan Tahun 2014

| No | Kode | Nama Perusahaan | Total Aset | Ln Total Aset |
|----|------|--|-------------------|---------------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 1,858,190,988,862 | 28.250 |
| 2 | ASSA | Adi Sarana Armana Tbk | 2,507,311,194,506 | 28.550 |
| 3 | CASS | Cardig Aero Service Tbk | 1,085,460,356,000 | 27.713 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 183,172,852,929 | 25.933 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 442,803,314,973 | 26.816 |
| 6 | SAFE | Steady Safe Tbk | 11,154,720,616 | 23.135 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 405,100,406,126 | 26.727 |
| 8 | TAXI | Express Transindo Utama Tbk | 3,011,281,084,000 | 28.733 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1,626,894,522,573 | 28.117 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 477,308,105,800 | 26.891 |
| 11 | ZBRA | Zebra Nusantara Tbk | 36,642,287,738 | 24.324 |

Lampiran 12

Hasil Penelitian Ukuran Perusahaan Tahun 2015

| No | Kode | Nama Perusahaan | Total Aset | Ln Total Aset |
|----|------|--|-------------------|---------------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 1,600,998,030,575 | 28.101 |
| 2 | ASSA | Adi Sarana Armana Tbk | 2,892,967,196,853 | 28.693 |
| 3 | CASS | Cardig Aero Service Tbk | 1,279,507,012,000 | 27.877 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 181,024,951,673 | 25.921 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 422,231,227,377 | 26.768 |
| 6 | SAFE | Steady Safe Tbk | 10,350,475,341 | 23.060 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 403,984,087,074 | 26.724 |
| 8 | TAXI | Express Transindo Utama Tbk | 2,883,807,269,000 | 28.690 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 1,782,060,875,189 | 28.208 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 358,826,820,649 | 26.606 |
| 11 | ZBRA | Zebra Nusantara Tbk | 21,726,271,297 | 23.801 |

Lampiran 13

Hasil Penelitian Ukuran Perusahaan Tahun 2016

| No | Kode | Nama Perusahaan | Total Aset | Ln Total Aset |
|----|------|--|-------------------|---------------|
| 1 | APOL | Arpeni Pratama Ocean Line Tbk | 1,214,104,459,319 | 27.825 |
| 2 | ASSA | Adi Sarana Armana Tbk | 3,029,807,463,353 | 28.739 |
| 3 | CASS | Cardig Aero Service Tbk | 1,647,454,782,000 | 28.130 |
| 4 | INDX | Tanah Laut Tbk d.h Indoexchange Tbk | 162,412,706,550 | 25.813 |
| 5 | NELY | Pelayaran Nelly Dwi Putri Tbk | 409,484,780,079 | 26.738 |
| 6 | SAFE | Steady Safe Tbk | 9,449,082,799 | 22.969 |
| 7 | SDMU | Sidomulyo Selaras Tbk | 436,204,840,797 | 26.801 |
| 8 | TAXI | Express Transindo Utama Tbk | 2,557,262,840,000 | 28.569 |
| 9 | TMAS | Pelayaran Tempuran Emas Tbk | 2,525,662,339,789 | 28.557 |
| 10 | WEHA | Weha Transportasi Indonesia Tbk d.h Panorama Transportasi Tbk | 304,957,257,737 | 26.443 |
| 11 | ZBRA | Zebra Nusantara Tbk | 10,579,213,425 | 23.082 |

Lampiran 14

Data Hasil Penelitian Manajemen Laba Tahun 2012

| No | Kode | TACC | At-1 | TACC/At-1 | NDAt | DAt |
|----|------|------------------|-------------------|-----------|--------|--------|
| 1 | APOL | -344,128,582,382 | 3,493,303,391,494 | -0.098 | 0.127 | -0.226 |
| 2 | ASSA | 189,188,492,450 | 1,300,989,351,758 | 0.145 | 0.152 | -0.006 |
| 3 | CASS | 1,934,822,000 | 338,690,400,000 | 0.005 | -0.041 | 0.047 |
| 4 | INDX | 51,126,901,256 | 85,156,820,640 | 0.600 | 0.070 | 0.529 |
| 5 | NELY | -6,484,066,912 | 247,275,147,008 | -0.026 | 0.166 | -0.192 |
| 6 | SAFE | -13,011,867,382 | 55,369,777,888 | -0.234 | 0.236 | -0.471 |
| 7 | SDMU | -9,437,295,807 | 117,054,216,593 | -0.080 | 0.213 | -0.294 |
| 8 | TAXI | -155,476,272,000 | 865,205,625,000 | -0.179 | 0.166 | -0.345 |
| 9 | TMAS | -58,439,531,451 | 814,665,782,412 | -0.071 | 0.228 | -0.300 |
| 10 | WEHA | -46,797,817,340 | 221,099,815,254 | -0.211 | 0.200 | -0.412 |
| 11 | ZBRA | -7,833,850,589 | 47,365,393,088 | -0.165 | 0.153 | -0.318 |

Lampiran 15

Data Hasil Penelitian Manajemen Laba Tahun 2013

| No | Kode | TACC | At-1 | TACC/At-1 | NDAt | DAt |
|----|------|------------------|-------------------|-----------|--------|--------|
| 1 | APOL | -511,217,131,923 | 3,008,036,943,936 | -0.169 | 0.145 | -0.315 |
| 2 | ASSA | 204,119,245,470 | 2,108,998,307,963 | 0.096 | 0.124 | -0.028 |
| 3 | CASS | 7,844,585,000 | 795,015,458,000 | 0.009 | -0.045 | 0.055 |
| 4 | INDX | -15,122,474,959 | 150,509,404,105 | -0.100 | -0.123 | 0.022 |
| 5 | NELY | -39,182,000,157 | 431,872,162,507 | -0.090 | 0.160 | -0.251 |
| 6 | SAFE | 2,033,408,586 | 41,542,311,657 | 0.048 | 0.137 | -0.088 |
| 7 | SDMU | 18,829,746,355 | 277,672,117,951 | 0.067 | 0.152 | -0.084 |
| 8 | TAXI | -138,593,638,000 | 1,782,787,661,000 | -0.077 | 0.121 | -0.199 |
| 9 | TMAS | -34,542,810,449 | 1,533,856,918,547 | -0.022 | 0.081 | -0.104 |
| 10 | WEHA | -24,783,776,002 | 386,060,675,421 | -0.064 | 0.197 | -0.261 |
| 11 | ZBRA | -7,150,162,215 | 47,104,836,323 | -0.151 | 0.184 | -0.336 |

Lampiran 16

Data Hasil Penelitian Manajemen Laba Tahun 2014

| No | Kode | TACC | At-1 | TACC/At-1 | NDAt | DAt |
|----|------|-----------------|-------------------|-----------|--------|--------|
| 1 | APOL | 126,245,734,167 | 2,577,573,874,479 | 0.048 | 0.154 | -0.105 |
| 2 | ASSA | 151,156,035,804 | 2,172,241,158,275 | 0.069 | 0.170 | -0.101 |
| 3 | CASS | 7,779,345,000 | 916,593,561,000 | 0.008 | 0.010 | -0.002 |
| 4 | INDX | -2,623,311,157 | 147,417,713,509 | -0.017 | -0.051 | 0.034 |
| 5 | NELY | -41,187,284,061 | 435,085,209,919 | -0.094 | 0.127 | -0.222 |
| 6 | SAFE | -372,447,407 | 14,395,380,196 | -0.025 | 0.296 | -0.322 |
| 7 | SDMU | -8,806,552,009 | 370,378,402,033 | -0.023 | 0.188 | -0.212 |
| 8 | TAXI | -42,694,524,000 | 2,137,040,347,000 | -0.019 | 0.193 | -0.213 |
| 9 | TMAS | -76,957,227,012 | 1,670,514,551,431 | -0.046 | 0.058 | -0.104 |
| 10 | WEHA | -51,773,651,941 | 515,509,832,681 | -0.100 | 0.146 | -0.247 |
| 11 | ZBRA | -6,849,680,284 | 39,645,201,545 | -0.172 | 0.134 | -0.307 |

Lampiran 17

Data Hasil Penelitian Manajemen Laba Tahun 2015

| No | Kode | TACC | At-1 | TACC/At-1 | NDA _t | DA _t |
|----|------|------------------|-------------------|-----------|------------------|-----------------|
| 1 | APOL | -762,044,618,034 | 1,858,190,988,862 | -0.410 | 0.171 | -0.581 |
| 2 | ASSA | 134,226,509,613 | 2,507,311,194,506 | 0.053 | 0.148 | -0.095 |
| 3 | CASS | 63,544,786,000 | 1,085,460,356,000 | 0.058 | 0.026 | 0.032 |
| 4 | INDX | -40,256,723,177 | 183,172,852,929 | -0.219 | 0.285 | -0.505 |
| 5 | NELY | -34,772,781,288 | 442,803,314,973 | -0.078 | 0.164 | -0.242 |
| 6 | SAFE | 1,688,285,635 | 11,154,720,616 | 0.151 | 0.443 | -0.292 |
| 7 | SDMU | -10,722,247,275 | 405,100,406,126 | -0.026 | 0.163 | -0.190 |
| 8 | TAXI | -439,088,026,000 | 3,011,281,084,000 | -0.145 | 0.144 | -0.289 |
| 9 | TMAS | -109,255,112,302 | 1,626,894,522,573 | -0.067 | 0.156 | -0.223 |
| 10 | WEHA | -90,621,505,517 | 477,308,105,800 | -0.189 | 0.170 | -0.360 |
| 11 | ZBRA | -9,507,739,252 | 36,642,287,738 | -0.259 | -0.015 | -0.244 |

Lampiran 18

Data Hasil Penelitian Manajemen Laba Tahun 2016

| No | Kode | TACC | At-1 | TACC/At-1 | NDAt | DAt |
|----|------|-------------------|-------------------|-----------|-------|--------|
| 1 | APOL | (235,426,195,036) | 1,600,998,030,575 | -0.147 | 0.170 | -0.317 |
| 2 | ASSA | (114,261,059,641) | 2,892,967,196,853 | -0.039 | 0.146 | -0.186 |
| 3 | CASS | (42,039,050,000) | 1,279,507,012,000 | -0.032 | 0.002 | -0.035 |
| 4 | INDX | (7,520,345,267) | 181,024,951,673 | -0.041 | 0.309 | -0.350 |
| 5 | NELY | (50,116,278,673) | 422,231,227,377 | -0.118 | 0.161 | -0.279 |
| 6 | SAFE | 25,024,741,870 | 10,350,475,341 | 2.417 | 0.494 | 1.923 |
| 7 | SDMU | (25,675,111,574) | 403,984,087,074 | -0.063 | 0.163 | -0.227 |
| 8 | TAXI | (334,423,963,000) | 2,883,807,269,000 | -0.115 | 0.196 | -0.312 |
| 9 | TMAS | (160,859,649,924) | 1,782,060,875,189 | -0.090 | 0.210 | -0.300 |
| 10 | WEHA | (76,248,962,348) | 358,826,820,649 | -0.212 | 0.161 | -0.374 |
| 11 | ZBRA | (12,364,805,971) | 21,726,271,297 | -0.569 | 0.265 | -0.835 |

Lampiran 19

Hasil Output SPSS 23

Descriptive Statistics

| | N | Minimum | Maximum | Mean | Std. Deviation |
|--------------------|----|---------------|-----------------|--------------------|---------------------|
| MNLB | 55 | -.84 | 1.92 | -.1760 | .34777 |
| ASIF | 55 | .00 | 2.00 | .1799 | .51889 |
| KB | 55 | .00 | 1.00 | .3455 | .47990 |
| UP | 55 | 9449082799.00 | 302981000000.00 | 1042727723289.7637 | 1009754020591.84850 |
| Valid N (listwise) | 55 | | | | |

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 55 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .33743428 |
| Most Extreme Differences | Absolute | .197 |
| | Positive | .197 |
| | Negative | -.153 |
| Test Statistic | | .197 |
| Asymp. Sig. (2-tailed) | | .000 ^c |

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 51 |
| Normal Parameters ^{a,b} | Mean | .0000000 |
| | Std. Deviation | .14072661 |
| Most Extreme Differences | Absolute | .096 |
| | Positive | .096 |
| | Negative | -.066 |
| Test Statistic | | .096 |
| Asymp. Sig. (2-tailed) | | .200 ^{c,d} |

- a. Test distribution is Normal.
 b. Calculated from data.
 c. Lilliefors Significance Correction.
 d. This is a lower bound of the true significance.

Model Summary^b

| Model | R | R Square | Adjusted Square | R | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-----------------|---|----------------------------|---------------|
| 1 | .518 ^a | .268 | .222 | | .14515 | 1.500 |

- a. Predictors: (Constant), UP, ASIF, KB
 b. Dependent Variable: MNLB

ANOVA^a

| Model | | Sum of Squares | df | Mean Square | F | Sig. |
|-------|------------|----------------|----|-------------|-------|-------------------|
| 1 | Regression | .363 | 3 | .121 | 5.746 | .002 ^b |
| | Residual | .990 | 47 | .021 | | |
| | Total | 1.353 | 50 | | | |

- a. Dependent Variable: MNLB
 b. Predictors: (Constant), UP, ASIF, KB

Coefficients^a

| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|-------|------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 | (Constant) | -1.328 | .346 | | -3.838 | .000 | | |
| | ASIF | -.109 | .039 | -.357 | -2.776 | .008 | .941 | 1.063 |
| | KB | -.105 | .048 | -.305 | -2.216 | .032 | .823 | 1.215 |
| | UP | .043 | .013 | .437 | 3.261 | .002 | .868 | 1.152 |

a. Dependent Variable: MNLB

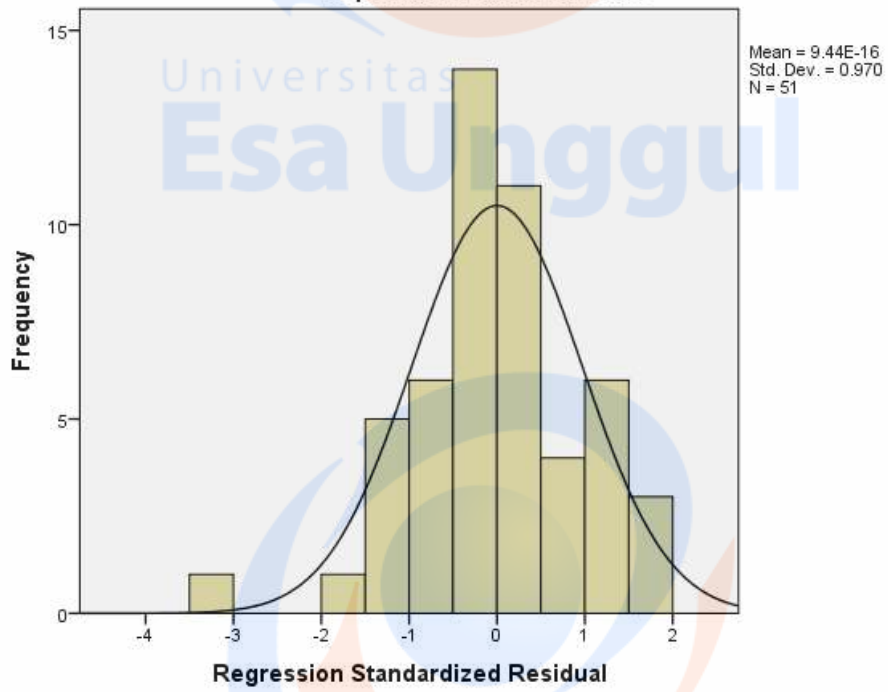
Runs Test

| | Unstandardized Residual |
|-------------------------|-------------------------|
| Test Value ^a | -.00664 |
| Cases < Test Value | 25 |
| Cases >= Test Value | 26 |
| Total Cases | 51 |
| Number of Runs | 20 |
| Z | -1.837 |
| Asymp. Sig. (2-tailed) | .066 |

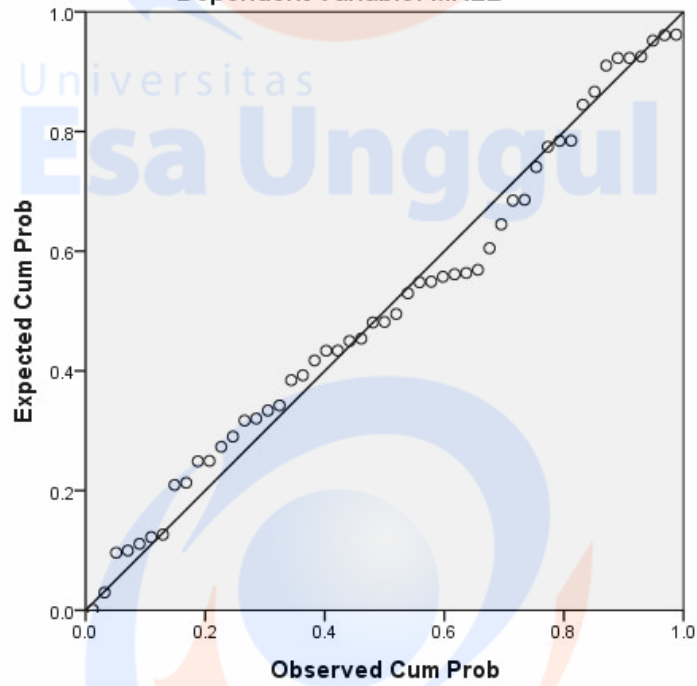
a. Median

Histogram

Dependent Variable: MNLB



Normal P-P Plot of Regression Standardized Residual
Dependent Variable: MNLB



Scatterplot

Dependent Variable: MNLB

