

**LAMPIRAN****Lampiran 1****Daftar Perusahaan yang termasuk dalam Sampel**

<b>No</b>	<b>Kode Perusahaan</b>	<b>Nama Perusahaan</b>
1	ADES	Akasha Wira International Tbk.
2	ALTO	Tri Banyan Tirta Tbk.
3	BTEK	Bumi Teknokultura Unggul Tbk
4	BUDI	Budi Starch & Sweetener Tbk.
5	CEKA	Wilmar Cahaya Indonesia Tbk.
6	CINT	Chitose Internasional Tbk.
7	DLTA	Delta Djakarta Tbk.
8	DVLA	Darya-Varia Laboratoria Tbk.
9	GGRM	Gudang Garam Tbk.
10	HMSP	H.M. Sampoerna Tbk.
11	ICBP	Indofood CBP Sukses Makmur Tbk
12	IIKP	Inti Agri Resources Tbk
13	INAF	Indofarma (Persero) Tbk.
14	INDF	Indofood Sukses Makmur Tbk.
15	KAEF	Kimia Farma (Persero) Tbk.
16	KICI	Kedaung Indah Can Tbk
17	KINO	Kino Indonesia Tbk.
18	KLBF	Kalbe Farma Tbk.
19	LMPI	Langgeng Makmur Industri Tbk.
20	MBTO	Martina Berto Tbk.
21	MERK	Merck Tbk.
22	MGNA	Magna Investama Mandiri Tbk.
23	MLBI	Multi Bintang Indonesia Tbk.
24	MRAT	Mustika Ratu Tbk.
25	MYOR	Mayora Indah Tbk.
26	PSDN	Prasidha Aneka Niaga Tbk
27	PYFA	Pyridam Farma Tbk
28	RMBA	Bentoel Internasional Investam
29	ROTI	Nippon Indosari Corpindo Tbk.
30	SIDO	Industri Jamu dan Farmasi Sido
31	SKBM	Sekar Bumi Tbk.
32	SKLT	Sekar Laut Tbk.
33	STTP	Siantar Top Tbk.
34	TBLA	Tunas Baru Lampung Tbk.
35	TCID	Mandom Indonesia Tbk.

36	TSPC	Tempo Scan Pacific Tbk.
37	ULTJ	Ultra Jaya Milk Industry & Tra
38	UNVR	Unilever Indonesia Tbk.
39	WIIM	Wismilak Inti Makmur Tbk.

**Lampiran 2**  
**Hasil Klasifikasi Indeks *Conservatisme Accounting***

No	Kode	Nama	Tahun	CONACCit	Keterangan
1	ADES	Akasha Wira International Tbk.	2016	31.177.000.000	konservatif
			2017	14.234.000.000	konservatif
			2018	49.703.000.000	konservatif
2	ALTO	Tri Banyan Tirta Tbk.	2016	12.107.134.114	konservatif
			2017	33.176.113.235	konservatif
			2018	8.116.625.818	konservatif
3	BTEK	Bumi Teknokultura Unggul Tbk	2016	193.058.341.864	konservatif
			2017	171.065.715.870	tidak konservatif
			2018	967.719.305.905	konservatif
4	BUDI	Budi Starch & Sweetener Tbk.	2016	134.473.000.000	konservatif
			2017	119.975.000.000	tidak konservatif
			2018	155.911.000.000	tidak konservatif
5	CEKA	Wilmar Cahaya Indonesia Tbk.	2016	95.151.890.758	tidak konservatif
			2017	77.177.425.302	konservatif
			2018	170.339.656.904	konservatif
6	CINT	Chitose Internasional Tbk.	2016	9.769.919.974	konservatif
			2017	6.621.145.027	tidak konservatif
			2018	34.180.600.359	tidak konservatif
7	DLTA	Delta Jakarta Tbk.	2016	13.704.215.000	tidak konservatif
			2017	44.215.270.000	konservatif
			2018	12.150.738.000	tidak konservatif
8	DVLA	Darya-Varia Laboratoria Tbk.	2016	4.978.254.000	tidak konservatif
			2017	21.693.780.000	konservatif
			2018	223.771.361.000	tidak konservatif
9	GGRM	Gudang Garam Tbk.	2016	1.820.601.000.000	tidak konservatif
			2017	1.794.761.000.000	tidak konservatif
			2018	1.166.902.000.000	konservatif
10	HMSP	H.M. Sampoerna Tbk.	2016	590.188.000.000	konservatif
			2017	1.840.929.000.000	konservatif
			2018	5.702.173.000.000	konservatif

11	ICBP	Indofood CBP Sukses Makmur Tbk	2016	50.493.000.000	konservatif
			2017	455.686.000.000	konservatif
			2018	- 981.288.000.000	tidak konservatif
12	IIKP	Inti Agri Resources Tbk	2016	11.398.601.430	konservatif
			2017	1.570.761.720	konservatif
			2018	8.511.705.202	konservatif
13	INAF	Indofarma (Persero) Tbk.	2016	- 322.462.465.489	tidak konservatif
			2017	158.247.630.545	konservatif
			2018	- 71.567.247.533	tidak konservatif
14	INDF	Indofood Sukses Makmur Tbk.	2016	- 495.221.000.000	tidak konservatif
			2017	- 1.610.591.000.000	tidak konservatif
			2018	- 1.966.812.000.000	tidak konservatif
15	KAEF	Kimia Farma (Persero) Tbk.	2016	- 126.770.913.925	tidak konservatif
			2017	- 390.752.769.438	tidak konservatif
			2018	- 246.955.216.838	tidak konservatif
16	KICI	Kedaung Indah Can Tbk	2016	- 3.220.784.932	tidak konservatif
			2017	- 4.487.467.778	tidak konservatif
			2018	- 2.446.804.289	tidak konservatif
17	KINO	Kino Indonesia Tbk.	2016	- 207.997.251.012	tidak konservatif
			2017	86.981.843.878	konservatif
			2018	- 91.175.281.056	tidak konservatif
18	KLBF	Kalbe Farma Tbk.	2016	- 631.813.721.592	tidak konservatif
			2017	- 900.155.675.221	tidak konservatif
			2018	- 197.155.329.646	tidak konservatif
19	LMPI	Langgeng Makmur Industri Tbk.	2016	- 5.219.680.702	tidak konservatif
			2017	- 2.123.131.650	tidak konservatif
			2018	58.699.677.391	konservatif
20	MBTO	Martina Berto Tbk.	2016	- 32.357.273.743	tidak konservatif
			2017	- 37.633.769.169	tidak konservatif
			2018	92.544.099.573	konservatif
21	MERK	Merck Tbk.	2016	30.234.888.153	konservatif
			2017	113.331.935.706	konservatif
			2018	146.576.284.835	konservatif
22	MGNA	Magna Investama Mandiri Tbk.	2016	183.917.023.696	konservatif
			2017	29.292.007.809	konservatif
			2018	3.623.549.514	konservatif
23	MLBI	Multi Bintang Indonesia Tbk.	2016	70.502.000.000	konservatif
			2017	- 217.767.000.000	tidak konservatif
			2018	- 25.989.000.000	tidak konservatif

24	MRAT	Mustika Ratu Tbk.	2016	- 18.575.615.106	tidak konservatif
			2017	- 16.656.828.619	tidak konservatif
			2018	- 11.088.373.855	tidak konservatif
25	MYOR	Mayora Indah Tbk.	2016	- 1.244.041.400.921	tidak konservatif
			2017	- 894.867.540.199	tidak konservatif
			2018	- 1.850.381.468.151	tidak konservatif
26	PSDN	Prasidha Aneka Niaga Tbk	2016	38.005.633.207	konservatif
			2017	- 78.100.075.662	tidak konservatif
			2018	43.858.353.331	konservatif
27	PYFA	Pyridam Farma Tbk	2016	- 7.274.547.357	tidak konservatif
			2017	5.186.833.685	konservatif
			2018	- 10.918.595.745	tidak konservatif
28	RMBA	Bentoel Internasional Investam	2016	- 774.028.000.000	tidak konservatif
			2017	174.201.000.000	konservatif
			2018	331.442.000.000	konservatif
29	ROTI	Nippon Indosari Corpindo Tbk.	2016	15.941.954.481	konservatif
			2017	108.020.370.608	konservatif
			2018	29.947.781.073	konservatif
30	SIDO	Industri Jamu dan Farmasi Sido	2016	- 71.220.000.000	tidak konservatif
			2017	46.360.000.000	konservatif
			2018	120.539.000.000	konservatif
31	SKBM	Sekar Bumi Tbk.	2016	- 78.043.886.209	tidak konservatif
			2017	- 156.672.089.343	tidak konservatif
			2018	- 107.950.452.748	tidak konservatif
32	SKLT	Sekar Laut Tbk.	2016	- 35.460.376.143	tidak konservatif
			2017	- 38.890.702.117	tidak konservatif
			2018	- 37.683.988.690	tidak konservatif
33	STTP	Siantar Top Tbk.	2016	- 58.884.598.350	tidak konservatif
			2017	18.530.632.562	konservatif
			2018	- 83.203.408.746	tidak konservatif
34	TBLA	Tunas Baru Lampung Tbk.	2016	- 9.149.443.000.000	tidak konservatif
			2017	675.738.000.000	konservatif
			2018	- 1.263.062.000.000	tidak konservatif
35	TCID	Mandom Indonesia Tbk.	2016	- 9.846.877.583	tidak konservatif
			2017	60.945.231.028	konservatif
			2018	- 129.569.425.163	tidak konservatif
36	TSPC	Tempo Scan Pacific Tbk.	2016	- 195.217.470.403	tidak konservatif
			2017	- 159.407.571.800	tidak konservatif
			2018	- 313.503.350.177	tidak konservatif

37	ULTJ	Ultra Jaya Milk Industry & Tra	2016	- 89.993.000.000	tidak konservatif
			2017	205.424.000.000	konservatif
			2018	- 272.640.000.000	tidak konservatif
38	UNVR	Unilever Indonesia Tbk.	2016	- 257.287.000.000	tidak konservatif
			2017	- 598.780.000.000	tidak konservatif
			2018	- 1.972.159.000.000	tidak konservatif
39	WIIM	Wisnilak Inti Makmur Tbk.	2016	- 20.676.952.645	tidak konservatif
			2017	102.375.321.724	konservatif
			2018	33.876.197.246	konservatif

**Lampiran 3**  
**Tabel Hasil Klasifikasi Indeks Consevastisme Accounting**

Status	Tahun			Presentase (%)
	2016	2017	2018	
Konservatif	13	21	16	42,74%
Tidak Konservatif	26	18	23	57,26%

**Lampiran 4**  
**Data Penelitian Sebelum Dilakukan Pembuangan Data Outlier (UKAP, UP dan LEV, Terhadap ILK)**

No	Nama	Tahun	Variabel			
			ILK (Y)	UKAP (X <sub>1</sub> )	UP (X <sub>2</sub> )	LEV (X <sub>3</sub> )
1	Akasha Wira International Tbk.	2016	31,177,000,000	1	27.3664	0.50
		2017	14,234,000,000	1	27.4569	0.50
		2018	49,703,000,000	1	27.5046	0.45
2	Tri Banyan Tirta Tbk.	2016	12,107,134,114	0	27.7838	0.59
		2017	33,176,113,235	0	27.7348	0.62
		2018	8,116,625,818	1	27.7352	0.65
3	Bumi Teknokultura Unggul Tbk	2016	193,058,341,864	1	29.2161	0.71
		2017	- 171,065,715,870	1	29.2999	0.63
		2018	967,719,305,905	0	29.273	0.56
4	Budi Starch & Sweetener Tbk.	2016	134,473,000,000	0	28.7066	0.60
		2017	- 119,975,000,000	0	28.7092	0.59
		2018	- 155,911,000,000	1	28.8527	0.64
5	Wilmar Cahaya Indonesia Tbk.	2016	- 95,151,890,758	1	27.9859	0.38
		2017	77,177,425,302	0	27.9622	0.35
		2018	170,339,656,904	1	27.7871	0.16
6	Chitose Internasional Tbk.	2016	9,769,919,974	0	26.7131	0.18
		2017	- 6,621,145,027	1	26.8899	0.20
		2018	- 34,180,600,359	1	26.9205	0.21

7	Delta Djakarta Tbk.	2016	- 13,704,215,000	1	27.81150486	0.15
		2017	44,215,270,000	0	27.92431946	0.15
		2018	- 12,150,738,000	0	28.05204271	0.16
8	Darya-Varia Laboratoria Tbk.	2016	- 4,978,254,000	0	28.05718097	0.30
		2017	21,693,780,000	1	28.12625755	0.32
		2018	- 223,771,361,000	1	28.15149311	0.29
9	Gudang Garam Tbk.	2016	- 1,820,601,000,000	1	31.77338783	0.37
		2017	- 1,794,761,000,000	0	31.83212417	0.37
		2018	1,166,902,000,000	1	31.8665356	0.35
10	H.M. Sampoerna Tbk.	2016	590,188,000,000	0	31.38071993	0.20
		2017	1,840,929,000,000	1	31.3954964	0.21
		2018	5,702,173,000,000	1	31.47267359	0.24
11	Indofood CBP Sukses Makmur Tbk	2016	50,493,000,000	1	30.99493011	0.36
		2017	455,686,000,000	1	31.08479558	0.36
		2018	- 981,288,000,000	0	31.16812237	0.34
12	Inti Agri Resources Tbk	2016	11,398,601,430	0	26.62298032	0.23
		2017	1,570,761,720	0	26.47241843	0.08
		2018	8,511,705,202	1	26.42066347	0.08
13	Indofarma (Persero) Tbk.	2016	- 322,462,465,489	1	27.95428748	0.58
		2017	158,247,630,545	0	28.05620701	0.66
		2018	- 71,567,247,533	1	27.99729527	0.66
14	Indofood Sukses Makmur Tbk.	2016	- 495,221,000,000	0	32.0462363	0.46
		2017	- 1,610,591,000,000	1	32.11290301	0.47
		2018	- 1,966,812,000,000	0	32.20095572	0.48
15	Kimia Farma (Persero) Tbk.	2016	- 126,770,913,925	0	29.15980468	0.51
		2017	- 390,752,769,438	0	29.43867837	0.58
		2018	- 246,955,216,838	0	29.87813867	0.65
16	Kedaung Indah Can Tbk	2016	- 3,220,784,932	0	25.66354401	0.36
		2017	- 4,487,467,778	0	25.73002704	0.39
		2018	- 2,446,804,289	0	25.76079456	0.39
17	Kino Indonesia Tbk.	2016	- 207,997,251,012	0	28.8202369	0.41
		2017	86,981,843,878	0	28.80585195	0.37
		2018	- 91,175,281,056	0	28.90977598	0.39
18	Kalbe Farma Tbk.	2016	- 631,813,721,592	0	30.35402621	0.18
		2017	- 900,155,675,221	0	30.44140161	0.16
		2018	- 197,155,329,646	0	30.52948263	0.16
19	Langgeng Makmur Industri Tbk.	2016	- 5,219,680,702	1	27.42075038	0.50
		2017	- 2,123,131,650	0	27.45015655	0.55
		2018	58,699,677,391	0	27.39111886	0.58
20	Martina Berto Tbk.	2016	- 32,357,273,743	0	27.2884733	0.38
		2017	- 37,633,769,169	1	27.38341806	0.47
		2018	92,544,099,573	0	27.19718258	0.54
21	Merck Tbk.	2016	30,234,888,153	0	20.42746408	0.22
		2017	113,331,935,706	1	20.55721898	0.27
		2018	146,576,284,835	1	20.95684569	0.59
22	Magna Investama Mandiri Tbk.	2016	183,917,023,696	0	26.3094811	0.74
		2017	29,292,007,809	0	26.14392328	0.76
		2018	3,623,549,514	0	26.04371923	0.92

23	Multi Bintang Indonesia Tbk.	2016	70,502,000,000	1	28.45301787	0.64
		2017	217,767,000,000	0	28.55133494	0.58
		2018	25,989,000,000	0	28.69210494	0.60
24	Mustika Ratu Tbk.	2016	18,575,615,106	0	26.90335945	0.24
		2017	16,656,828,619	0	26.93256873	0.26
		2018	11,088,373,855	0	26.96137127	0.28
25	Mayora Indah Tbk.	2016	1,244,041,400,921	0	30.18998505	0.52
		2017	894,867,540,199	0	30.33344551	0.51
		2018	1,850,381,468,151	1	30.49844868	0.51
26	Prasidha Aneka Niaga Tbk	2016	38,005,633,207	0	27.20608197	0.57
		2017	78,100,075,662	0	27.26142658	0.57
		2018	43,858,353,331	1	27.27099399	0.65
27	Pyridam Farma Tbk	2016	7,274,547,357	0	25.8416356	0.31
		2017	5,186,833,685	0	25.7957105	0.32
		2018	10,918,595,745	0	25.9546801	0.36
28	Bentoel Internasional Investam	2016	774,028,000,000	1	30.23155611	0.30
		2017	174,201,000,000	0	30.27603197	0.37
		2018	331,442,000,000	0	30.33101152	0.44
29	Nippon Indosari Corpindo Tbk.	2016	15,941,954,481	0	28.70248173	0.51
		2017	108,020,370,608	1	29.14825025	0.38
		2018	29,947,781,073	0	29.11121793	0.34
30	Industri Jamu dan Farmasi Sido	2016	71,220,000,000	0	28.72549619	0.08
		2017	46,360,000,000	0	28.78102273	0.08
		2018	120,539,000,000	0	28.83628149	0.13
31	Sekar Bumi Tbk.	2016	78,043,886,209	0	27.63267676	0.63
		2017	156,672,089,343	1	28.11531433	0.37
		2018	107,950,452,748	0	28.2027721	0.41
32	Sekar Laut Tbk.	2016	35,460,376,143	1	27.0658096	0.48
		2017	38,890,702,117	1	27.17891117	0.52
		2018	37,683,988,690	0	27.33972415	0.55
33	Siantar Top Tbk.	2016	58,884,598,350	1	28.47997783	0.50
		2017	18,530,632,562	0	28.48221101	0.41
		2018	83,203,408,746	0	28.59845726	0.37
34	Tunas Baru Lampung Tbk.	2016	9,149,443,000,000	0	30.16446583	0.73
		2017	675,738,000,000	0	30.29506544	0.70
		2018	1,263,062,000,000	1	30.42463206	0.71
35	Mandom Indonesia Tbk.	2016	9,846,877,583	1	28.41268319	0.18
		2017	60,945,231,028	1	28.4904482	0.21
		2018	129,569,425,163	1	28.52512493	0.19
36	Tempo Scan Pacific Tbk.	2016	195,217,470,403	0	29.51593805	0.30
		2017	159,407,571,800	1	29.63720629	0.32
		2018	313,503,350,177	1	29.69407601	0.31
37	Ultra Jaya Milk Industry & Tra	2016	89,993,000,000	0	29.07539569	0.18
		2017	205,424,000,000	0	29.27503358	0.19
		2018	272,640,000,000	1	29.34587632	0.14
38	Unilever Indonesia Tbk.	2016	257,287,000,000	1	30.44916233	0.72
		2017	598,780,000,000	1	30.57052229	0.73
		2018	1,972,159,000,000	0	30.60261284	0.61
39	Wismilak Inti Makmur Tbk.	2016	20,676,952,645	1	27.93381404	0.27
		2017	102,375,321,724	1	27.83454309	0.20
		2018	33,876,197,246	0	27.85861389	0.20

**Lampiran 5**  
**Data Penelitian Setelah dilakukan Pembuangan Data Outlier**  
**(UKAP, UP dan LEV, Terhadap ILK)**

No	Tahun	Variabel			
		ILK (Y)	UKAP (X <sub>1</sub> )	UP (X <sub>2</sub> )	LEV (X <sub>3</sub> )
1	2016	31,177,000,000	1	27.36638	0.50
2	2016	12,107,134,114	0	27.45695	0.59
3	2016	193,058,341,864	1	27.50464	0.71
4	2016	134,473,000,000	0	27.78382	0.60
5	2016	- 95,151,890,758	1	27.73483	0.38
6	2016	9,769,919,974	0	27.73524	0.18
7	2016	- 13,704,215,000	1	29.21611	0.15
8	2016	- 4,978,254,000	0	29.29987	0.30
9	2016	50,493,000,000	1	29.27297	0.37
10	2016	11,398,601,430	0	28.70664	0.20
11	2016	- 126,770,913,925	1	28.70925	0.36
12	2016	- 3,220,784,932	0	28.85273	0.23
13	2016	- 207,997,251,012	1	27.98587	0.58
14	2016	- 5,219,680,702	0	27.96222	0.46
15	2016	- 32,357,273,743	0	27.78713	0.51
16	2016	183,917,023,696	0	26.71307	0.36
17	2016	70,502,000,000	0	26.8899	0.41
18	2016	- 18,575,615,106	0	26.92049	0.18
19	2016	38,005,633,207	1	27.8115	0.50
20	2016	- 7,274,547,357	0	27.92432	0.38
21	2016	15,941,954,481	0	28.05204	0.22
22	2016	- 71,220,000,000	0	28.05718	0.74
23	2016	- 78,043,886,209	1	28.12626	0.64
24	2016	- 35,460,376,143	0	28.15149	0.24
25	2016	- 58,884,598,350	0	31.77339	0.52
26	2016	- 9,846,877,583	0	31.83212	0.57
27	2016	- 195,217,470,403	0	31.86654	0.31
28	2016	- 89,993,000,000	1	31.38072	0.30
29	2016	- 257,287,000,000	0	31.3955	0.51
30	2016	- 20,676,952,645	0	31.47267	0.08
31	2016	14,234,000,000	0	30.99493	0.63
32	2016	33,176,113,235	1	31.0848	0.48
33	2016	- 171,065,715,870	1	31.16812	0.50
34	2016	- 119,975,000,000	0	26.62298	0.73
35	2016	77,177,425,302	1	26.47242	0.18



36	2016	-	6,621,145,027	0	26.42066	0.30
37	2016		44,215,270,000	0	27.95429	0.18
38	2016		21,693,780,000	1	28.05621	0.72
39	2016		1,570,761,720	1	27.9973	0.27
40	2017		158,247,630,545	1	32.04624	0.50
41	2017	-	4,487,467,778	0	32.1129	0.62
42	2017		86,981,843,878	1	32.20096	0.63
43	2017	-	2,123,131,650	0	29.1598	0.59
44	2017	-	37,633,769,169	0	29.43868	0.35
45	2017		29,292,007,809	1	29.87814	0.20
46	2017	-	217,767,000,000	0	25.66354	0.15
47	2017	-	16,656,828,619	1	25.73003	0.32
48	2017	-	78,100,075,662	0	25.76079	0.37
49	2017		5,186,833,685	1	28.82024	0.21
50	2017		174,201,000,000	1	28.80585	0.36
51	2017		108,020,370,608	0	28.90978	0.08
52	2017	-	156,672,089,343	0	30.35403	0.66
53	2017	-	38,890,702,117	1	30.4414	0.47
54	2017		18,530,632,562	0	30.52948	0.58
55	2017		60,945,231,028	0	27.42075	0.39
56	2017	-	159,407,571,800	0	27.45016	0.37
57	2017		205,424,000,000	0	27.39112	0.16
58	2017		102,375,321,724	0	27.28847	0.55
59	2017		49,703,000,000	1	27.38342	0.47
60	2017		8,116,625,818	1	27.19718	0.27
61	2017	-	155,911,000,000	0	20.42746	0.76
62	2017		170,339,656,904	0	20.55722	0.58
63	2017	-	34,180,600,359	0	20.95685	0.26
64	2017	-	12,150,738,000	0	26.30948	0.51
65	2017	-	223,771,361,000	0	26.14392	0.57
66	2017		8,511,705,202	0	26.04372	0.32
67	2017	-	71,567,247,533	0	28.45302	0.37
68	2017	-	246,955,216,838	1	28.55133	0.38
69	2017	-	2,446,804,289	0	28.6921	0.08
70	2017	-	91,175,281,056	1	26.90336	0.37
71	2017	-	197,155,329,646	1	26.93257	0.52
72	2017		58,699,677,391	0	26.96137	0.41

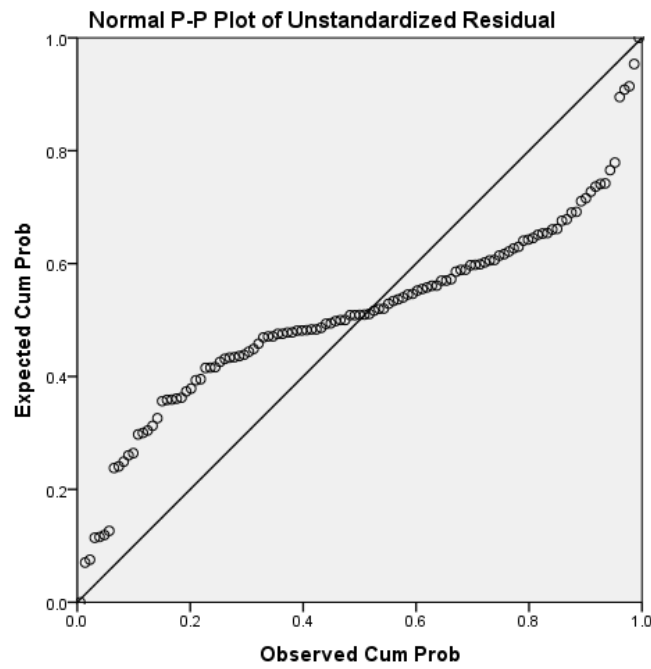
73	2017	92,544,099,573	0	30.18999	0.70
74	2017	3,623,549,514	1	30.33345	0.21
75	2017	- 25,989,000,000	1	30.49845	0.32
76	2017	- 11,088,373,855	0	27.20608	0.19
77	2017	43,858,353,331	1	27.26143	0.73
78	2017	- 10,918,595,745	1	27.27099	0.20
79	2018	29,947,781,073	1	25.84164	0.45
80	2018	120,539,000,000	1	25.79571	0.65
81	2018	- 107,950,452,748	0	25.95468	0.56
82	2018	- 37,683,988,690	1	30.23156	0.64
83	2018	- 83,203,408,746	1	30.27603	0.16
84	2018	- 129,569,425,163	1	30.33101	0.21
85	2018	- 313,503,350,177	0	28.70248	0.16
86	2018	- 272,640,000,000	1	29.14825	0.29
87	2018	33,876,197,246	1	29.11122	0.35

**Lampiran 6**  
**Hasil Uji Statistik Deskriptif**

**Descriptive Statistics**

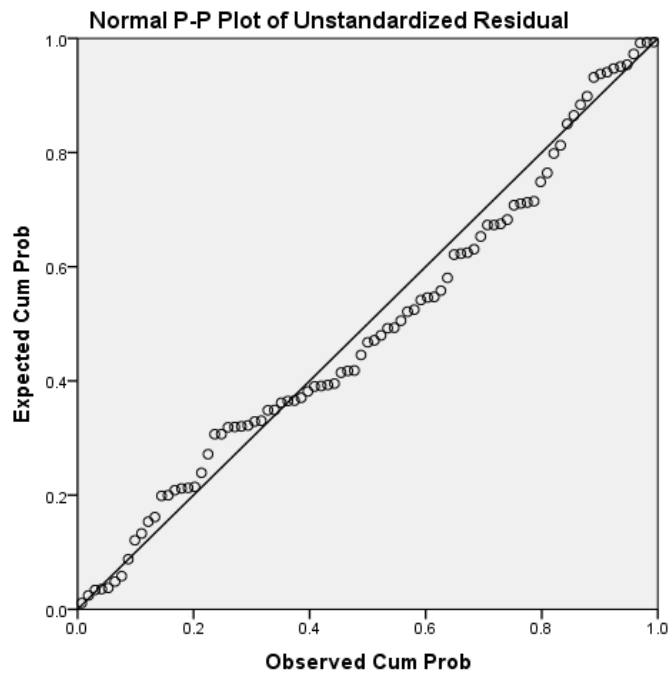
	N	Minimum	Maximum	Mean	Std. Deviation
ILK	117	-9149443000000.00	5702173000000.00	-157702618900.0000	1133745226000.00000
UKAP	117	.00	1.00	.4103	.49400
UP	117	20.43	32.20	28.4028	2.04207
LEV	117	.08	.92	.4115	.18781
Valid N (listwise)	117				

Lampiran 7



Gambar Hasil Uji Normalitas Grafik P-P Plot sebelum Pembuangan Data Outlier

Lampiran 8



Gambar Hasil Uji Normalitas Grafik P-P Plot setelah Pembuangan Data Outlier

**Lampiran 10**  
**Hasil Uji Normalitas Kolmogorov Smirnov Unstandardized Setelah**  
**Pembuangan Data Outlier**  
**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		87
Normal Parameters <sup>a,b</sup>	Mean	-.0002385
	Std. Deviation	103317493300.00000000
Most Extreme Differences	Absolute	.078
	Positive	.078
	Negative	-.077
Test Statistic		.078
Asymp. Sig. (2-tailed)		.200 <sup>c,d</sup>

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

**Lampiran 11**  
**Hasil Uji Multikolinieritas**  
**Coefficients<sup>a</sup>**

Model		Collinearity Statistics	
		Tolerance	VIF
1	UKAP	.970	1.031
	UP	.970	1.031
	LEV	.998	1.002

a. Dependent Variable: ILK

**Lampiran 12**  
**Hasil Uji Autokorelasi Durbin-Watson**

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

Model	R Square Change	Change Statistics				Durbin- Watson
		F Change	df1	df2	Sig. F Change	
1	.094 <sup>a</sup>	2.857	3	83	.042	1.692

- a. Predictors: (Constant), UKAP, UP, LEV
- b. Dependent Variable: ILK

**Lampiran 13**  
**Hasil Uji Autokorelasi Setelah Uji *Run Test***

**Runs Test**

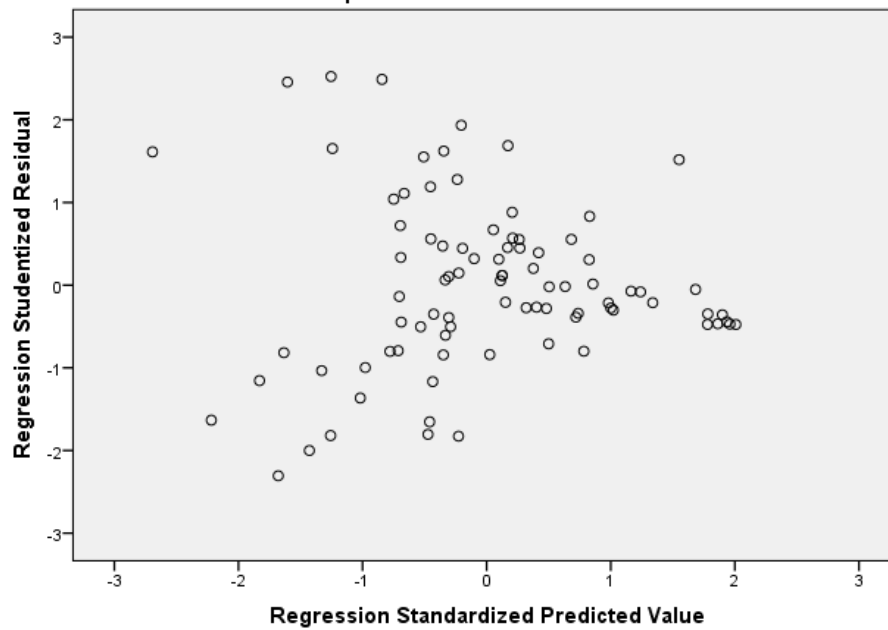
	Unstandardized Residual
Test Value <sup>a</sup>	-8409003475.00000
Cases < Test Value	43
Cases >= Test Value	44
Total Cases	87
Number of Runs	45
Z	.109
Asymp. Sig. (2-tailed)	.913

a. Median

**Lampiran 14**

**Scatterplot**

Dependent Variable: ILK



**Gambar Hasil Uji Heterokedastisitas**

**Lampiran 15**  
**Hasil Uji Regresi Linear Berganda**  
**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients Beta		
1	(Constant)	711457491200.000	274268207900.000		2.594	.011
	UKAP	-17361131240.000	23350649670.000	-.079	-.743	.459
	UP	-26016093230.000	9790824324.000	-.282	-2.657	.009
	LEV	4243703328.000	59826315840.000	.007	.071	.944

a. Dependent Variable: ILK

**Lampiran 16**  
**Hasil Uji Statistik F (Simultan)**

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	9479060415000000000000.000	3	3159686805000000000000.000	2.857	.042 <sup>b</sup>
	Residual	9180073804000000000000.000	83	1106032988000000000000.000		
	Total	10127979850000000000000.000	86			

a. Dependent Variable: ILK

b. Predictors: (Constant), UKAP, UP, LEV

**Lampiran 17**  
**Hasil Uji Statistik t (Parsial)**

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

Model		Unstandardized Coefficients		Standardized	t	Sig.
		B	Std. Error	Coefficients		
1	(Constant)	711457491200.000	274268207900.000		2.594	.011
	UKAP	-17361131240.000	23350649670.000	-.079	-.743	.459
	UP	-26016093230.000	9790824324.000	-.282	-2.657	.009
	LEV	4243703328.000	59826315840.000	.007	.071	.944

a. Dependent Variable: ILK

**Lampiran 18**  
**Hasil Uji Koefisien Determinasi (R<sup>2</sup>)**

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.306 <sup>a</sup>	.094	.061	105168103000.00000

a. Predictors: (Constant), UKAP, UP, LEV