

Lampiran 1 : Hasil Output SPSS

**Statistik Deskriptif
(Sebelum Dilakukan *Outlier* Data)**

	N	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
REM	150	0,55	6,28	1,2598	0,54418
KUA	150	0,00	1,00	0,2667	0,44370
KI	150	15,29	99,00	65,4643	17,58676
KM	150	0,00	34,51	4,2950	6,28731
DKI	150	16,67	66,67	40,1037	8,42942
KA	150	3,00	5,00	3,1000	0,34271
LEV	150	0,09	4,71	0,4162	0,39113
PROF	150	0,00	0,78	0,0875	0,09427
Valid N (listwise)	150				

**Statistik Deskriptif
(Setelah Dilakukan *Outlier* Data)**

	N	<i>Minimum</i>	<i>Maximum</i>	<i>Mean</i>	<i>Std. Deviation</i>
REM	120	0,55	2,01	1,1864	0,34553
KUA	120	0,00	1,00	0,2333	0,42473
KI	120	32,49	99,00	69,5771	12,94603
KM	120	0,00	11,69	2,6720	3,50314
DKI	120	16,67	66,67	40,5745	8,69314
KA	120	3,00	4,00	3,0500	0,21886
LEV	120	0,09	0,82	0,4022	0,15930
PROF	120	0,00	0,23	0,0664	0,04094
Valid N (listwise)	120				

**Uji Normalitas *Skewness* dan *Kurtosis*
(Sebelum Dilakukan *Outlier* Data)**

	N	<i>Skewness</i>		<i>Kurtosis</i>	
		<i>Statistic</i>	<i>Std. Error</i>	<i>Statistic</i>	<i>Std. Error</i>
<i>Standardized Residual</i>	150	5,258	0,198	46,827	0,394
<i>Valid N (listwise)</i>	150				

**Uji Normalitas *Skewness* dan *Kurtosis*
(Setelah Dilakukan *Outlier* Data)**

	N	<i>Skewness</i>		<i>Kurtosis</i>	
		<i>Statistic</i>	<i>Std. Error</i>	<i>Statistic</i>	<i>Std. Error</i>
<i>Standardized Residual</i>	120	0,325	0,221	-0,182	0,438
<i>Valid N (listwise)</i>	120				

Uji Multikolinearitas

Model		<i>Collinearity Statistics</i>	
		<i>Tolerance</i>	<i>VIF</i>
1	KUA	0,546	1,830
	KI	0,674	1,484
	KM	0,721	1,387
	DKI	0,851	1,175
	KA	0,925	1,082
	LEV	0,833	1,201
	PROF	0,614	1,628

a. *Dependent Variable: REM*

Uji Autokorelasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0,489 ^a	0,240	0,192	0,31058	1,927

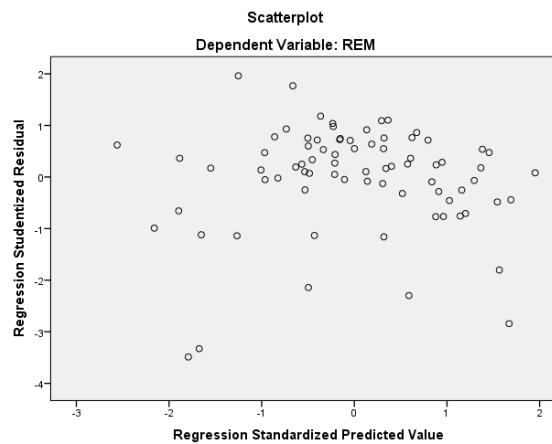
a. Predictors: (Constant), PROF, KA, IKM, DKI, LEV, KI, KUA

b. Dependent Variable: REM

Uji Heterokedastisitas Menggunakan Uji Glejser

Model		Unstandardized Coefficients		Standardized Coefficients	T	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,771	1,321		1,340	0,184
	KUA	-0,295	0,191	-0,232	-1,550	0,126
	KI	-0,006	0,007	-0,117	-0,920	0,361
	KM	0,014	0,020	0,090	0,713	0,478
	DKI	0,008	0,007	0,122	1,058	0,294
	KA	-0,328	0,333	-0,114	-0,986	0,328
	LEV	0,200	0,498	0,055	0,401	0,690
	PROF	-1,993	1,953	-0,151	-1,020	0,311

a. Dependent Variable: ABS_RES



Scatterplot

Uji Regresi Linier Berganda

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0,416	0,517		0,806	0,422
KUA	-0,013	0,091	-0,017	-0,148	0,882
KI	0,004	0,003	0,152	1,514	0,133
KM	0,005	0,010	0,046	0,470	0,639
DKI	-0,003	0,004	-0,084	-0,941	0,349
KA	0,015	0,135	0,010	0,111	0,912
LEV	0,651	0,196	0,300	3,325	0,001
PROF	4,616	0,887	0,547	5,202	0,000

a. Dependent Variable: REM

Uji Koefisien Determinasi

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	0,489 ^a	0,240	0,192	0,31058

a. Predictors: (Constant), PROF, KA, KM, DKI, LEV, KI, KUA

Uji F Test

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3,404	7	0,486	5,042	0,000 ^b
	Residual	10,803	112	0,096		
	Total	14,208	119			

a. Dependent Variable: REM

b. Predictors: (Constant), PROF, KA, KM, DKI, LEV, KI, KUA

Uji T

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	0,416	0,517		0,806	0,422
KUA	-0,013	0,091	-0,017	-0,148	0,882
KI	0,004	0,003	0,152	1,514	0,133
KM	0,005	0,010	0,046	0,470	0,639
DKI	-0,003	0,004	-0,084	-0,941	0,349
KA	0,015	0,135	0,010	0,111	0,912
LEV	0,651	0,196	0,300	3,325	0,001
PROF	4,616	0,887	0,547	5,202	0,000

a. Dependent Variable: REM

Lampiran 2 : Data Sampel Penelitian

SAMPEL PERUSAHAAN MANUFAKTUR YANG TERDAFTAR PADA BURSA EFEK INDONESIA PERIODE 2015-2019

NO	KODE SAHAM	LABA BERSIH (Rp)				
		2015	2016	2017	2018	2019
1	SCCO	159.119.646.125	340.593.630.534	269.730.298.809	253.995.332.656	303.593.922.331
2	VOKS	277.107.966	160.045.873.393	166.204.959.339	105.468.744.587	208.249.125.401
3	AMIN	8.885.267.559	18.768.425.668	32.251.863.039	39.082.873.015	32.352.159.254
4	ASII	15.613.000.000.000	18.302.000.000.000	23.121.000.000.000	27.372.000.000.000	27.372.000.000.000
5	BOLT	97.680.310.772	111.662.785.832	93.225.253.756	75.738.099.614	51.492.605.525
6	INDS	1.933.819.152	49.556.367.334	113.639.539.901	110.686.883.366	101.465.560.351
7	SMSM	461.307.000.000	502.192.000.000	555.388.000.000	633.550.000.000	638.676.000.000
8	TRIS	37.448.445.764	25.213.015.324	14.198.889.550	27.101.068.960	23.236.898.190
9	KLBF	2.057.694.281.873	2.350.884.933.551	2.453.251.410.604	2.497.261.964.757	2.537.601.823.645
10	PYFA	3.087.104.465	5.146.317.041	7.127.402.168	8.447.447.988	9.342.718.039
11	TSPC	529.218.651.807	545.493.536.262	557.339.581.996	540.378.145.887	595.154.912.874
12	KINO	263.031.112.748	181.110.153.810	109.696.001.798	150.116.045.042	515.603.339.649
13	TCID	544.474.278.014	162.059.596.347	179.126.382.068	173.049.442.756	145.149.344.561
14	UNVR	5.851.805.000.000	6.390.672.000.000	7.004.562.000.000	9.081.187.000.000	7.392.837.000.000
15	INDF	3.709.501.000.000	5.266.906.000.000	5.145.063.000.000	4.961.851.000.000	5.902.729.000.000
16	SKLT	20.066.791.849	20.646.121.074	22.970.715.348	31.954.131.252	44.943.627.900
17	STTP	185.705.201.171	174.176.717.866	216.024.079.834	255.088.886.019	482.590.522.840

18	ULTJ	523.100.215.029	709.826.000.000	711.681.000.000	701.607.000.000	1.035.865.000.000
19	CINT	29.477.807.514	20.619.309.858	29.648.261.092	13.554.152.161	7.221.065.916
20	GGRM	6.452.834.000.000	6.672.682.000.000	7.755.347.000.000	7.793.068.000.000	10.880.704.000.000
21	WIIM	131.081.111.587	106.290.306.868	40.589.790.851	51.142.850.919	27.328.091.481
22	AGII	48.007.000.000	64.287.000.000	97.598.000.000	114.374.000.000	103.431.000.000
23	INCI	16.960.660.023	9.988.836.259	16.554.272.131	16.675.673.703	13.811.736.623
24	SRSN	15.504.788.000	11.056.051.000	17.698.567.000	38.735.092.000	42.829.128.000
25	INAI	28.615.673.167	35.552.975.244	38.651.704.520	40.463.141.352	33.558.115.185
26	LION	46.018.637.487	42.345.417.055	9.282.943.009	14.679.673.993	926.463.199
27	CPIN	1.832.598.000.000	2.225.402.000.000	2.496.787.000.000	4.551.485.000.000	3.632.174.000.000
28	IMPC	129.759.075.975	125.823.130.775	91.303.491.940	105.523.929.164	93.145.200.039
29	ALDO	24.079.122.338	25.229.505.223	29.035.395.397	42.650.954.208	78.421.735.355
30	KDSI	11.470.563.293	47.127.349.067	68.965.208.549	76.761.902.211	64.090.903.507

Lampiran 3 : Perhitungan Variabel Kualitas Audit

NO	KODE SAHAM	TAHUN	KUALITAS AUDIT (X₁)
1	SCCO	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
2	VOKS	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
3	AMIN	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
4	ASII	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
5	BOLT	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
6	INDS	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
7	SMSM	2015	1
		2016	1
		2017	1

		2018	1
		2019	1
8	TRIS	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
9	KLBF	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
10	PYFA	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
11	TSPC	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
12	KINO	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
13	TCID	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
14	UNVR	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
15	INDF	2015	1
		2016	1

		2017	1
		2018	1
		2019	1
16	SKLT	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
17	STTP	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
18	ULTJ	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
19	CINT	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
20	GGRM	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
21	WIIM	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
22	AGII	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
23	INCI	2015	0

		2016	0
		2017	0
		2018	0
		2019	0
24	SRSN	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
25	INAI	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
26	LION	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
27	CPIN	2015	1
		2016	1
		2017	1
		2018	1
		2019	1
28	IMPC	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
29	ALDO	2015	0
		2016	0
		2017	0
		2018	0
		2019	0
30	KDSI	2015	0
		2016	0
		2017	0
		2018	0
		2019	0

Lampiran 4 : Perhitungan Variabel Kepemilikan Institusional

NO	KODE SAHAM	TAHUN	JUMLAH SAHAM INSTITUSIONAL	SELURUH MODAL SAHAM YANG BEREDAR	KEPEMILIKAN SAHAM INSTITUSIONAL (X ₂)
1	SCCO	2015	146.275.640	205.583.400	71,15
		2016	146.275.640	205.583.400	71,15
		2017	146.275.640	205.583.400	71,15
		2018	146.275.640	205.583.400	71,15
		2019	146.275.640	205.583.400	71,15
2	VOKS	2015	444.377.042	831.120.519	53,47
		2016	524.377.042	831.120.519	63,09
		2017	2.649.910.210	4.155.602.595	63,77
		2018	2.882.677.570	4.155.602.595	69,37
		2019	4.155.591.585	4.749.448.612	87,50
3	AMIN	2015	11.088	11.200	99,00
		2016	798.000.000	1.080.000.000	73,89
		2017	798.000.000	1.080.000.000	73,89
		2018	798.000.000	1.080.000.000	73,89
		2019	815.438.300	1.080.000.000	75,50
4	ASII	2015	20.288.255.040	40.483.553.140	50,11
		2016	20.288.255.040	40.483.553.140	50,11
		2017	20.288.255.040	40.483.553.140	50,11
		2018	20.288.255.040	40.483.553.140	50,11
		2019	20.288.255.040	40.483.553.140	50,11
5	BOLT	2015	1.350.000.000	2.343.750.000	57,60
		2016	1.350.000.000	2.343.750.000	57,60
		2017	1.350.000.000	2.343.750.000	57,60
		2018	1.350.000.000	2.343.750.000	57,60
		2019	1.350.000.000	2.343.750.000	57,60
6	INDS	2015	578.210.207	656.249.710	88,11
		2016	578.210.207	656.249.710	88,11
		2017	578.210.207	656.249.710	88,11
		2018	578.210.207	656.249.710	88,11
		2019	578.210.207	656.249.710	88,11
7	SMSM	2015	836.815.927	1.439.668.860	58,13
		2016	3.347.263.708	5.758.675.440	58,13
		2017	3.347.263.708	5.758.675.440	58,13

		2018	3.347.263.708	5.758.675.440	58,13
		2019	3.347.263.708	5.758.675.440	58,13
8	TRIS	2015	700.000.000	1.045.446.325	66,96
		2016	700.000.000	1.045.531.525	66,95
		2017	700.000.000	1.047.587.802	66,82
		2018	788.136.400	1.047.587.802	75,23
		2019	2.795.483.048	3.141.443.806	88,99
9	KLBF	2015	26.572.005.085	46.875.122.110	56,69
		2016	26.488.713.385	46.875.122.110	56,51
		2017	26.614.076.385	46.875.122.110	56,78
		2018	26.702.656.085	46.875.122.110	56,97
		2019	26.702.830.685	46.875.122.110	56,97
10	PYFA	2015	288.119.974	535.080.000	53,85
		2016	288.119.974	535.080.000	53,85
		2017	288.119.974	535.080.000	53,85
		2018	288.119.974	535.080.000	53,85
		2019	288.119.974	535.080.000	53,85
11	TSPC	2015	3.517.335.218	4.500.000.000	78,16
		2016	3.528.839.418	4.500.000.000	78,42
		2017	3.551.607.218	4.500.000.000	78,92
		2018	3.595.726.618	4.500.000.000	79,91
		2019	3.619.823.418	4.500.000.000	80,44
12	KINO	2015	1.141.221.900	1.428.571.500	79,89
		2016	1.141.221.900	1.428.571.500	79,89
		2017	1.145.913.500	1.428.571.500	80,21
		2018	1.146.112.800	1.428.571.500	80,23
		2019	1.146.112.800	1.428.571.500	80,23
13	TCID	2015	148.334.763	201.066.667	73,77
		2016	148.334.763	201.066.667	73,77
		2017	148.428.496	201.066.667	73,82
		2018	148.438.129	201.066.667	73,83
		2019	152.604.259	201.066.667	75,90
14	UNVR	2015	6.484.877.500	7.630.000.000	84,99
		2016	6.484.877.500	7.630.000.000	84,99
		2017	6.484.877.500	7.630.000.000	84,99
		2018	6.484.877.500	7.630.000.000	84,99
		2019	6.484.877.500	7.630.000.000	84,99
15	INDF	2015	4.396.103.450	8.780.426.500	50,07
		2016	4.396.103.450	8.780.426.500	50,07

		2017	4.396.103.450	8.780.426.500	50,07
		2018	4.396.103.450	8.780.426.500	50,07
		2019	4.396.103.450	8.780.426.500	50,07
16	SKLT	2015	577.115.000	690.740.500	83,55
		2016	577.115.000	690.740.500	83,55
		2017	580.615.000	690.740.500	84,06
		2018	580.615.000	690.740.500	84,06
		2019	580.615.000	690.740.500	84,06
17	STTP	2015	743.600.500	1.310.000.000	56,76
		2016	743.600.500	1.310.000.000	56,76
		2017	743.600.500	1.310.000.000	56,76
		2018	743.600.500	1.310.000.000	56,76
		2019	743.600.500	1.310.000.000	56,76
18	ULTJ	2015	1.285.697.026	2.888.382.000	44,51
		2016	453.273.118	2.888.382.000	15,69
		2017	2.033.514.426	11.553.528.000	17,60
		2018	4.193.338.260	11.553.528.000	36,29
		2019	7.879.403.560	11.553.528.000	68,20
19	CINT	2015	696.500.000	1.000.000.000	69,65
		2016	700.000.000	1.000.000.000	70,00
		2017	681.900.000	1.000.000.000	68,19
		2018	722.490.500	1.000.000.000	72,25
		2019	791.364.800	1.000.000.000	79,14
20	GGRM	2015	1.453.589.500	1.924.088.000	75,55
		2016	1.453.589.500	1.924.088.000	75,55
		2017	1.453.589.500	1.924.088.000	75,55
		2018	1.453.589.500	1.924.088.000	75,55
		2019	1.453.589.500	1.924.088.000	75,55
21	WIIM	2015	871.709.620	2.099.873.760	41,51
		2016	984.609.041	2.099.873.760	46,89
		2017	609.786.391	2.099.873.760	29,04
		2018	617.786.391	2.099.873.760	29,42
		2019	608.827.791	2.099.873.760	28,99
22	AGII	2015	931.612	997.000	93,44
		2016	2.009.891.000	3.066.660.000	65,54
		2017	2.009.891.000	3.066.660.000	65,54
		2018	2.222.216.000	3.066.660.000	72,46
		2019	2.222.216.000	3.066.660.000	72,46
23	INCI	2015	58.812.506	181.035.556	32,49

		2016	27.682.506	181.035.556	15,29
		2017	27.682.506	181.035.556	15,29
		2018	29.989.381	181.035.556	16,57
		2019	29.989.381	196.121.237	15,29
24	SRSN	2015	4.694.421.652	6.020.000.000	77,98
		2016	4.093.850.845	6.020.000.000	68,00
		2017	3.343.558.424	6.020.000.000	55,54
		2018	3.343.558.424	6.020.000.000	55,54
		2019	3.343.558.424	6.020.000.000	55,54
25	INAI	2015	247.064.000	316.800.000	77,99
		2016	247.066.700	316.800.000	77,99
		2017	494.129.400	633.600.000	77,99
		2018	493.734.400	633.600.000	77,93
		2019	493.734.400	633.600.000	77,93
26	LION	2015	300.120.000	520.160.000	57,70
		2016	300.120.000	520.160.000	57,70
		2017	300.120.000	520.160.000	57,70
		2018	300.120.000	520.160.000	57,70
		2019	300.120.000	520.160.000	57,70
27	CPIN	2015	9.106.385.410	16.398.000.000	55,53
		2016	9.106.385.410	16.398.000.000	55,53
		2017	9.106.385.410	16.398.000.000	55,53
		2018	9.106.385.410	16.398.000.000	55,53
		2019	9.106.385.410	16.398.000.000	55,53
28	IMPC	2015	427.338.000	483.350.000	88,41
		2016	4.165.807.954	4.833.500.000	86,19
		2017	4.317.042.954	4.833.500.000	89,32
		2018	4.341.088.454	4.833.500.000	89,81
		2019	4.341.088.454	4.833.500.000	89,81
29	ALDO	2015	321.230.769	550.000.000	58,41
		2016	321.230.769	550.000.000	58,41
		2017	321.230.769	550.000.000	58,41
		2018	321.230.769	550.000.000	58,41
		2019	855.877.869	1.100.000.000	77,81
30	KDSI	2015	327.770.000	405.000.000	80,93
		2016	328.336.600	405.000.000	81,07
		2017	339.967.200	405.000.000	83,94
		2018	339.967.200	405.000.000	83,94
		2019	339.944.200	405.000.000	83,94

Lampiran 5 : Perhitungan Variabel Kepemilikan Manajerial

NO	KODE SAHAM	TAHUN	JUMLAH SAHAM MANAJERIAL	SELURUH MODAL SAHAM YANG BEREDAR	SAHAM MANAJERIAL (X ₃)
1	SCCO	2015	11.855.384	205.583.400	5,77
		2016	290.000	205.583.400	0,14
		2017	290.000	205.583.400	0,14
		2018	290.000	205.583.400	0,14
		2019	290.000	205.583.400	0,14
2	VOKS	2015	40.046.500	831.120.519	4,82
		2016	40.271.500	831.120.519	4,85
		2017	201.357.500	4.155.602.595	4,85
		2018	201.357.500	4.155.602.595	4,85
		2019	200.232.500	4.749.448.612	4,22
3	AMIN	2015	112	11.200	1,00
		2016	42.000.000	1.080.000.000	3,89
		2017	42.000.000	1.080.000.000	3,89
		2018	42.000.000	1.080.000.000	3,89
		2019	42.000.000	1.080.000.000	3,89
4	ASII	2015	375.000	40.483.553.140	0,00
		2016	1.650.000	40.483.553.140	0,00
		2017	1.650.000	40.483.553.140	0,00
		2018	5.571.900	40.483.553.140	0,01
		2019	2.979.900	40.483.553.140	0,01
5	BOLT	2015	225.000.000	2.343.750.000	9,60
		2016	225.000.000	2.343.750.000	9,60
		2017	225.000.000	2.343.750.000	9,60
		2018	225.000.000	2.343.750.000	9,60
		2019	225.000.000	2.343.750.000	9,60
6	INDS	2015	173.102	656.249.710	0,03
		2016	173.102	656.249.710	0,03
		2017	173.102	656.249.710	0,03
		2018	173.102	656.249.710	0,03
		2019	173.102	656.249.710	0,03
7	SMSM	2015	81.802.413	1.439.668.860	5,68
		2016	327.209.652	5.758.675.440	5,68
		2017	329.575.652	5.758.675.440	5,72
		2018	329.823.552	5.758.675.440	5,73
		2019	329.569.652	5.758.675.440	5,72

8	TRIS	2015	10.000	1.045.446.325	0,00
		2016	10.000	1.045.531.525	0,00
		2017	10.000	1.047.587.802	0,00
		2018	10.000	1.047.587.802	0,00
		2019	223.400	3.141.443.806	0,01
9	KLBF	2015	4.372.500	46.875.122.110	0,01
		2016	4.372.500	46.875.122.110	0,01
		2017	4.372.500	46.875.122.110	0,01
		2018	42.313.000	46.875.122.110	0,09
		2019	169.817.307	46.875.122.110	0,36
10	PYFA	2015	61.740.000	535.080.000	11,54
		2016	30.870.000	535.080.000	5,77
		2017	30.870.000	535.080.000	5,77
		2018	67.679.311	535.080.000	12,65
		2019	67.679.311	535.080.000	12,65
11	TSPC	2015	2.212.000	4.500.000.000	0,05
		2016	1.771.500	4.500.000.000	0,04
		2017	1.429.000	4.500.000.000	0,03
		2018	1.429.000	4.500.000.000	0,03
		2019	1.434.000	4.500.000.000	0,03
12	KINO	2015	150.000.000	1.428.571.500	10,50
		2016	150.000.000	1.428.571.500	10,50
		2017	151.356.800	1.428.571.500	10,59
		2018	153.623.000	1.428.571.500	10,75
		2019	142.541.000	1.428.571.500	9,98
13	TCID	2015	20.000	201.066.667	0,01
		2016	20.000	201.066.667	0,01
		2017	20.000	201.066.667	0,01
		2018	20.000	201.066.667	0,01
		2019	3.260.384	201.066.667	1,62
14	UNVR	2015	76.300	7.630.000.000	0,00
		2016	5.034	7.630.000.000	0,00
		2017	511	7.630.000.000	0,00
		2018	511	7.630.000.000	0,00
		2019	511	7.630.000.000	0,00
15	INDF	2015	50.250	8.780.426.500	0,00
		2016	1.380.020	8.780.426.500	0,02
		2017	1.380.020	8.780.426.500	0,02
		2018	1.461.020	8.780.426.500	0,02

		2019	1.380.020	8.780.426.500	0,02
16	SKLT	2015	1.237.640	690.740.500	0,18
		2016	1.236.640	690.740.500	0,18
		2017	1.215.125	690.740.500	0,18
		2018	2.298.778	690.740.500	0,33
		2019	2.298.778	690.740.500	0,33
17	STTP	2015	40.605.000	1.310.000.000	3,10
		2016	40.605.000	1.310.000.000	3,10
		2017	40.605.000	1.310.000.000	3,10
		2018	41.598.600	1.310.000.000	3,18
		2019	41.598.600	1.310.000.000	3,18
18	ULTJ	2015	517.156.900	2.888.382.000	17,90
		2016	331.828.800	2.888.382.000	11,49
		2017	3.910.143.100	11.553.528.000	33,84
		2018	3.986.948.900	11.553.528.000	34,51
		2019	484.848.160	11.553.528.000	4,20
19	CINT	2015	257.000	1.000.000.000	0,03
		2016	515.000	1.000.000.000	0,05
		2017	258.000	1.000.000.000	0,03
		2018	263.900	1.000.000.000	0,03
		2019	263.000	1.000.000.000	0,03
20	GGRM	2015	17.702.200	1.924.088.000	0,92
		2016	12.946.930	1.924.088.000	0,67
		2017	12.946.930	1.924.088.000	0,67
		2018	12.946.930	1.924.088.000	0,67
		2019	12.946.930	1.924.088.000	0,67
21	WIIM	2015	356.390.600	2.099.873.760	16,97
		2016	361.290.021	2.099.873.760	17,21
		2017	459.133.841	2.099.873.760	21,86
		2018	459.133.841	2.099.873.760	21,86
		2019	459.133.841	2.099.873.760	21,86
22	AGII	2015	15.638	997.000	1,57
		2016	31.276.000	3.066.660.000	1,02
		2017	32.400.700	3.066.660.000	1,06
		2018	28.251.900	3.066.660.000	0,92
		2019	36.251.900	3.066.660.000	1,18
23	INCI	2015	20.221.483	181.035.556	11,17
		2016	26.751.483	181.035.556	14,78
		2017	26.751.483	181.035.556	14,78

		2018	29.046.423	181.035.556	16,04
		2019	29.272.489	196.121.237	14,93
24	SRSN	2015	277.677.568	6.020.000.000	4,61
		2016	407.115.875	6.020.000.000	6,76
		2017	703.440.001	6.020.000.000	11,69
		2018	594.754.201	6.020.000.000	9,88
		2019	543.250.701	6.020.000.000	9,02
25	INAI	2015	1.599.800	316.800.000	0,50
		2016	2.238.100	316.800.000	0,71
		2017	5.595.100	633.600.000	0,88
		2018	5.913.100	633.600.000	0,93
		2019	4.776.300	633.600.000	0,75
26	LION	2015	1.295.000	520.160.000	0,25
		2016	1.295.000	520.160.000	0,25
		2017	1.295.000	520.160.000	0,25
		2018	1.335.000	520.160.000	0,26
		2019	1.335.000	520.160.000	0,26
27	CPIN	2015	379.200	16.398.000.000	0,00
		2016	352.600	16.398.000.000	0,00
		2017	523.600	16.398.000.000	0,00
		2018	59.500	16.398.000.000	0,00
		2019	59.500	16.398.000.000	0,00
28	IMPC	2015	7.662.000	483.350.000	1,59
		2016	79.702.000	4.833.500.000	1,65
		2017	81.478.000	4.833.500.000	1,69
		2018	81.478.000	4.833.500.000	1,69
		2019	81.478.000	4.833.500.000	1,69
29	ALDO	2015	36.615.385	550.000.000	6,66
		2016	36.615.385	550.000.000	6,66
		2017	36.615.385	550.000.000	6,66
		2018	36.615.385	550.000.000	6,66
		2019	36.615.385	1.100.000.000	3,33
30	KDSI	2015	19.487.000	405.000.000	4,81
		2016	39.003.900	405.000.000	9,63
		2017	19.516.900	405.000.000	4,82
		2018	37.374.600	405.000.000	9,23
		2019	17.857.700	405.000.000	4,41

Lampiran 6 : Perhitungan Variabel Dewan Komisaris Independen dan Komite Audit

NO	KODE SAHAM	TAHUN	n DKI	N DK	% DKI (X₄)	KA (X₅)
1	SCCO	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	4
		2018	1	3	33,33	4
		2019	1	3	33,33	4
2	VOKS	2015	2	5	40,00	3
		2016	2	7	28,57	3
		2017	2	6	33,33	3
		2018	2	6	33,33	3
		2019	2	7	28,57	3
3	AMIN	2015	1	2	50,00	3
		2016	1	2	50,00	3
		2017	1	2	50,00	3
		2018	1	2	50,00	3
		2019	1	2	50,00	3
4	ASII	2015	4	11	36,36	4
		2016	4	12	33,33	4
		2017	4	12	33,33	4
		2018	3	10	30,00	4
		2019	3	10	30,00	4
5	BOLT	2015	1	2	50,00	3
		2016	1	2	50,00	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
6	INDS	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
7	SMSM	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	2	50,00	3

		2019	1	2	50,00	3
8	TRIS	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
9	KLBF	2015	3	7	42,86	3
		2016	3	7	42,86	3
		2017	3	7	42,86	3
		2018	2	6	33,33	3
		2019	3	7	42,86	3
10	PYFA	2015	2	4	50,00	5
		2016	2	4	50,00	5
		2017	2	4	50,00	4
		2018	2	4	50,00	4
		2019	2	4	50,00	4
11	TSPC	2015	2	4	50,00	3
		2016	3	6	50,00	3
		2017	3	5	60,00	3
		2018	3	5	60,00	3
		2019	2	5	40,00	3
12	KINO	2015	2	3	66,67	3
		2016	2	4	50,00	3
		2017	2	4	50,00	3
		2018	2	4	50,00	3
		2019	2	4	50,00	3
13	TCID	2015	3	6	50,00	3
		2016	2	5	40,00	3
		2017	3	6	50,00	3
		2018	2	5	40,00	3
		2019	2	5	40,00	3
14	UNVR	2015	2	5	40,00	3
		2016	2	5	40,00	3
		2017	2	5	40,00	3
		2018	2	5	40,00	3
		2019	2	5	40,00	3
15	INDF	2015	3	8	37,50	3
		2016	3	8	37,50	3
		2017	3	8	37,50	3

		2018	3	8	37,50	3
		2019	3	8	37,50	3
16	SKLT	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
17	STTP	2015	1	2	50,00	3
		2016	1	2	50,00	3
		2017	1	2	50,00	3
		2018	1	2	50,00	3
		2019	1	2	50,00	3
18	ULTJ	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	2	4	50,00	3
19	CINT	2015	1	2	50,00	3
		2016	1	2	50,00	3
		2017	1	2	50,00	3
		2018	1	2	50,00	3
		2019	1	2	50,00	3
20	GGRM	2015	2	4	50,00	3
		2016	2	4	50,00	3
		2017	2	4	50,00	3
		2018	2	4	50,00	3
		2019	2	4	50,00	3
21	WIIM	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
22	AGII	2015	1	6	16,67	3
		2016	2	6	33,33	3
		2017	2	6	33,33	3
		2018	2	6	33,33	3
		2019	2	6	33,33	3
23	INCI	2015	1	3	33,33	3
		2016	1	3	33,33	3

		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
24	SRSN	2015	3	8	37,50	3
		2016	3	8	37,50	3
		2017	3	8	37,50	3
		2018	3	8	37,50	3
		2019	2	6	33,33	3
25	INAI	2015	2	4	50,00	3
		2016	2	4	50,00	3
		2017	2	4	50,00	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
26	LION	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
27	CPIN	2015	2	6	33,33	3
		2016	2	4	50,00	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
28	IMPC	2015	1	2	50,00	3
		2016	1	3	33,33	3
		2017	1	2	50,00	3
		2018	1	2	50,00	3
		2019	1	2	50,00	3
29	ALDO	2015	1	3	33,33	3
		2016	1	3	33,33	3
		2017	1	3	33,33	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3
30	KDSI	2015	2	4	50,00	3
		2016	2	4	50,00	3
		2017	2	4	50,00	3
		2018	1	3	33,33	3
		2019	1	3	33,33	3

Lampiran 7 : Leverage dab Profitabilitas

NO	KODE SAHAM	t	TOTAL HUTANG	LABA BERSIH	TOTAL ASET	LEVERAGE	PROFITABILITAS
1	SCCO	2015	850.791.824.810	159.119.646.125	1.773.144.328.632	0,4798	0,0897
		2016	1.229.514.818.362	340.593.630.534	2.449.935.491.586	0,5019	0,1390
		2017	1.286.017.105.712	269.730.298.809	4.014.244.589.706	0,3204	0,0672
		2018	1.254.447.340.790	253.995.332.656	4.165.196.478.857	0,3012	0,0610
		2019	1.259.634.682.555	303.593.922.331	4.400.655.628.146	0,2862	0,0690
2	VOKS	2015	1.026.591.706.684	277.107.966	1.536.244.634.556	0,6682	0,0002
		2016	999.166.542.590	160.045.873.393	1.668.210.094.478	0,5989	0,0959
		2017	1.296.044.190.202	166.204.959.339	2.110.166.496.595	0,6142	0,0788
		2018	1.562.752.955.234	105.468.744.587	2.485.382.578.010	0,6288	0,0424
		2019	1.918.323.973.420	208.249.125.401	3.027.942.155.357	0,6335	0,0688
3	AMIN	2015	62.129.382.330	8.885.267.559	152.319.404.731	0,4079	0,0583
		2016	71.412.193.880	18.768.425.668	198.974.581.573	0,3589	0,0943
		2017	101.086.129.009	32.251.863.039	252.452.307.121	0,4004	0,1278
		2018	178.767.779.764	39.082.873.015	360.906.218.575	0,4953	0,1083
		2019	197.498.325.699	32.352.159.254	404.722.056.954	0,4880	0,0799
4	ASII	2015	118.902.000.000.000	15.613.000.000.000	245.435.000.000.000	0,4845	0,0636
		2016	121.949.000.000.000	18.302.000.000.000	261.855.000.000.000	0,4657	0,0699
		2017	139.325.000.000.000	23.121.000.000.000	29.583.000.000.000	4,7096	0,7816

		2018	170.348.000.000.000	27.372.000.000.000	344.711.000.000.000	0,4942	0,0794
		2019	165.195.000.000.000	26.621.000.000.000	351.958.000.000.000	0,4694	0,0756
5	BOLT	2015	158.088.154.192	97.680.310.772	918.617.353.270	0,1721	0,1063
		2016	244.440.880.699	111.662.785.832	1.206.089.567.283	0,2027	0,0926
		2017	468.122.101.794	93.225.253.756	1.188.798.795.362	0,3938	0,0784
		2018	574.341.524.938	75.738.099.614	1.312.376.999.120	0,4376	0,0577
		2019	504.884.505.918	51.492.605.525	1.265.912.330.625	0,3988	0,0407
6	INDS	2015	634.889.428.231	1.933.819.152	2.553.928.346.219	0,2486	0,0008
		2016	409.208.624.907	49.556.367.334	2.477.272.502.538	0,1652	0,0200
		2017	289.798.419.319	113.639.539.901	2.434.617.337.849	0,1190	0,0467
		2018	288.105.732.114	110.686.883.366	2.482.337.567.967	0,1161	0,0446
		2019	262.135.613.148	101.465.560.351	2.834.422.741.208	0,0925	0,0358
7	SMSM	2015	779.860.000.000	461.307.000.000	2.220.108.000.000	0,3513	0,2078
		2016	674.685.000.000	502.192.000.000	2.254.740.000.000	0,2992	0,2227
		2017	615.157.000.000	555.388.000.000	2.443.341.000.000	0,2518	0,2273
		2018	650.926.000.000	633.550.000.000	2.801.203.000.000	0,2324	0,2262
		2019	664.678.000.000	638.676.000.000	3.106.981.000.000	0,2139	0,2056
8	TRIS	2015	245.138.356.170	37.448.445.764	574.346.433.075	0,4268	0,0652
		2016	293.073.984.034	25.213.015.324	639.701.164.511	0,4581	0,0394
		2017	188.736.733.204	14.198.889.550	544.968.319.987	0,3463	0,0261
		2018	526.104.931.317	27.101.068.960	1.157.884.379.902	0,4544	0,0234
		2019	486.632.660.751	23.236.898.190	1.147.246.311.331	0,4242	0,0203
9	KLBF	2015	2.758.131.396.170	2.057.694.281.873	13.696.417.381.439	0,2014	0,1502
		2016	2.762.162.069.572	2.350.884.933.551	15.226.009.210.657	0,1814	0,1544

		2017	2.722.207.633.646	2.453.251.410.604	16.616.239.416.335	0,1638	0,1476
		2018	2.851.611.349.015	2.497.261.964.757	18.146.206.145.369	0,1571	0,1376
		2019	3.559.144.386.553	2.537.601.823.645	20.264.726.862.584	0,1756	0,1252
10	PYFA	2015	58.729.478.032	3.087.104.465	159.951.537.229	0,3672	0,0193
		2016	61.554.005.181	5.146.317.041	167.062.795.608	0,3684	0,0308
		2017	50.707.930.330	7.127.402.168	159.563.931.041	0,3178	0,0447
		2018	68.129.603.054	8.447.447.988	187.057.163.854	0,3642	0,0452
		2019	66.060.214.687	9.342.718.039	190.786.208.250	0,3463	0,0490
11	TSPC	2015	1.947.588.124.083	529.218.651.807	6.284.729.099.203	0,3099	0,0842
		2016	1.950.534.206.746	545.493.536.262	6.585.807.349.438	0,2962	0,0828
		2017	2.352.891.899.876	557.339.581.996	7.434.900.309.021	0,3165	0,0750
		2018	2.437.126.989.832	540.378.145.887	7.869.975.060.326	0,3097	0,0687
		2019	2.581.733.610.850	595.154.912.874	8.372.769.580.743	0,3083	0,0711
12	KINO	2015	1.434.605.406.270	263.031.112.748	3.211.234.658.570	0,4467	0,0819
		2016	1.332.431.950.729	181.110.153.810	3.284.504.424.358	0,4057	0,0551
		2017	1.182.424.339.165	109.696.001.798	3.237.595.219.274	0,3652	0,0339
		2018	1.405.264.079.012	150.116.045.042	3.592.164.205.408	0,3912	0,0418
		2019	1.992.902.779.331	515.603.339.649	4.695.764.958.883	0,4244	0,1098
13	TCID	2015	367.225.370.670	544.474.278.014	2.082.096.848.703	0,1764	0,2615
		2016	401.942.530.776	162.059.596.347	2.185.101.038.101	0,1839	0,0742
		2017	503.480.853.006	179.126.382.068	2.361.807.189.430	0,2132	0,0758
		2018	472.680.346.662	173.049.442.756	2.445.143.511.801	0,1933	0,0708
		2019	532.048.803.777	145.149.344.561	2.551.192.620.939	0,2085	0,0569
14	UNVR	2015	10.902.585.000.000	5.851.805.000.000	15.729.945.000.000	0,6931	0,3720

		2016	12.041.437.000.000	6.390.672.000.000	16.745.695.000.000	0,7191	0,3816
		2017	13.733.025.000.000	7.004.562.000.000	18.906.413.000.000	0,7264	0,3705
		2018	12.943.202.000.000	9.081.187.000.000	20.326.869.000.000	0,6368	0,4468
		2019	15.367.509.000.000	7.392.837.000.000	20.649.371.000.000	0,7442	0,3580
15	INDF	2015	48.709.933.000.000	3.709.501.000.000	91.831.526.000.000	0,5304	0,0404
		2016	38.233.092.000.000	5.266.906.000.000	82.174.515.000.000	0,4653	0,0641
		2017	41.182.764.000.000	5.145.063.000.000	87.939.488.000.000	0,4683	0,0585
		2018	46.620.996.000.000	4.961.851.000.000	96.537.796.000.000	0,4829	0,0514
		2019	41.996.071.000.000	5.902.729.000.000	96.198.559.000.000	0,4366	0,0614
16	SKLT	2015	225.066.080.248	20.066.791.849	377.110.748.359	0,5968	0,0532
		2016	272.088.644.079	20.646.121.074	568.239.939.951	0,4788	0,0363
		2017	328.714.435.982	22.970.715.348	636.284.210.210	0,5166	0,0361
		2018	408.057.718.435	31.954.131.252	747.293.725.435	0,5460	0,0428
		2019	410.463.595.860	44.943.627.900	790.845.543.826	0,5190	0,0568
17	STTP	2015	910.758.598.913	185.705.201.171	1.919.568.037.170	0,4745	0,0967
		2016	1.167.899.357.271	174.176.717.866	2.336.411.494.941	0,4999	0,0745
		2017	957.660.374.836	216.024.079.834	2.342.432.443.196	0,4088	0,0922
		2018	984.801.863.078	255.088.886.019	2.631.189.810.030	0,3743	0,0969
		2019	733.556.075.974	482.590.522.840	2.881.563.083.954	0,2546	0,1675
18	ULTJ	2015	742.490.216.326	523.100.215.029	3.539.995.910.248	0,2097	0,1478
		2016	749.967.000.000	709.826.000.000	4.239.200.000.000	0,1769	0,1674
		2017	978.185.000.000	711.681.000.000	5.186.940.000.000	0,1886	0,1372
		2018	780.915.000.000	701.607.000.000	5.555.871.000.000	0,1406	0,1263
		2019	953.283.000.000	1.035.865.000.000	6.608.422.000.000	0,1443	0,1567

19	CINT	2015	67.734.182.851	29.477.807.514	382.807.494.765	0,1769	0,0770
		2016	72.906.787.680	20.619.309.858	399.336.626.636	0,1826	0,0516
		2017	94.304.081.659	29.648.261.092	476.577.841.605	0,1979	0,0622
		2018	102.703.457.308	13.554.152.161	491.382.035.136	0,2090	0,0276
		2019	131.822.380.207	7.221.065.916	521.493.784.876	0,2528	0,0138
20	GGRM	2015	25.497.504.000.000	6.452.834.000.000	63.505.413.000.000	0,4015	0,1016
		2016	23.387.406.000.000	6.672.682.000.000	62.951.634.000.000	0,3715	0,1060
		2017	24.572.266.000.000	7.755.347.000.000	66.759.930.000.000	0,3681	0,1162
		2018	23.963.934.000.000	7.793.068.000.000	69.097.219.000.000	0,3468	0,1128
		2019	27.716.516.000.000	10.880.704.000.000	78.647.274.000.000	0,3524	0,1383
21	WIIM	2015	398.991.064.485	131.081.111.587	1.342.700.045.391	0,2972	0,0976
		2016	362.540.740.471	106.290.306.868	1.353.634.132.275	0,2678	0,0785
		2017	247.620.731.930	40.589.790.851	1.225.712.093.041	0,2020	0,0331
		2018	250.337.111.893	51.142.850.919	1.255.573.914.558	0,1994	0,0407
		2019	266.351.031.079	27.328.091.481	1.299.521.608.556	0,2050	0,0210
22	AGII	2015	3.074.583.000.000	48.007.000.000	4.953.451.000.000	0,6207	0,0097
		2016	2.996.929.000.000	64.287.000.000	5.847.722.000.000	0,5125	0,0110
		2017	2.971.605.000.000	97.598.000.000	6.403.543.000.000	0,4641	0,0152
		2018	3.499.963.000.000	114.374.000.000	6.647.755.000.000	0,5265	0,0172
		2019	3.721.416.000.000	103.431.000.000	7.021.882.000.000	0,5300	0,0147
23	INCI	2015	15.494.757.317	16.960.660.023	169.546.066.314	0,0914	0,1000
		2016	26.524.918.593	9.988.836.259	269.351.381.344	0,0985	0,0371
		2017	35.408.565.186	16.554.272.131	303.788.390.330	0,1166	0,0545
		2018	71.410.278.158	16.675.673.703	391.362.697.956	0,1825	0,0426

		2019	65.323.258.479	13.811.736.623	405.445.049.452	0,1611	0,0341
24	SRSN	2015	233.993.478.000	15.504.788.000	574.073.314.000	0,4076	0,0270
		2016	315.096.071.000	11.056.051.000	717.149.704.000	0,4394	0,0154
		2017	237.220.555.000	17.698.567.000	652.726.454.000	0,3634	0,0271
		2018	208.989.195.000	38.735.092.000	686.777.211.000	0,3043	0,0564
		2019	264.646.295.000	42.829.128.000	779.246.858.000	0,3396	0,0550
25	INAI	2015	1.090.438.393.880	28.615.673.167	1.330.259.296.537	0,8197	0,0215
		2016	1.081.015.810.782	35.552.975.244	1.339.032.413.455	0,8073	0,0266
		2017	936.511.874.370	38.651.704.520	1.213.916.545.120	0,7715	0,0318
		2018	1.096.799.666.849	40.463.141.352	1.400.683.598.096	0,7830	0,0289
		2019	893.625.998.063	33.558.115.185	1.212.894.403.676	0,7368	0,0277
26	LION	2015	184.730.654.202	46.018.637.487	639.330.150.373	0,2889	0,0720
		2016	215.209.902.816	42.345.417.055	685.812.995.987	0,3138	0,0617
		2017	229.630.859.719	9.282.943.009	681.937.947.736	0,3367	0,0136
		2018	221.022.066.026	14.679.673.993	696.192.628.101	0,3175	0,0211
		2019	219.318.262.582	926.463.199	688.017.892.312	0,3188	0,0013
27	CPIN	2015	12.123.488.000.000	1.832.598.000.000	24.684.915.000.000	0,4911	0,0742
		2016	10.047.751.000.000	2.225.402.000.000	24.204.994.000.000	0,4151	0,0919
		2017	8.819.768.000.000	2.496.787.000.000	24.522.593.000.000	0,3597	0,1018
		2018	8.253.944.000.000	4.551.485.000.000	27.645.118.000.000	0,2986	0,1646
		2019	8.281.441.000.000	3.632.174.000.000	29.353.041.000.000	0,2821	0,1237
28	IMPC	2015	578.352.730.206	129.759.075.975	1.675.232.685.157	0,3452	0,0775
		2016	1.050.386.739.011	125.823.130.775	2.276.031.922.082	0,4615	0,0553
		2017	1.005.656.523.820	91.303.491.940	2.294.677.493.483	0,4383	0,0398

		2018	997.975.486.781	105.523.929.164	2.370.198.817.803	0,4211	0,0445
		2019	1.092.845.023.431	93.145.200.039	2.501.132.856.219	0,4369	0,0372
29	ALDO	2015	195.081.792.385	24.079.122.338	366.010.819.198	0,5330	0,0658
		2016	209.442.676.180	25.229.505.223	410.330.576.602	0,5104	0,0615
		2017	269.278.833.819	29.035.395.397	498.701.656.995	0,5400	0,0582
		2018	442.342.130.920	42.650.954.208	887.748.699.687	0,4983	0,0480
		2019	391.708.143.237	78.421.735.355	925.114.449.507	0,4234	0,0848
30	KDSI	2015	798.172.379.792	11.470.563.293	1.177.093.668.866	0,6781	0,0097
		2016	722.488.734.446	47.127.349.067	1.142.273.020.550	0,6325	0,0413
		2017	842.752.226.515	68.965.208.549	1.328.291.727.616	0,6345	0,0519
		2018	836.245.435.111	76.761.902.211	1.391.416.464.512	0,6010	0,0552
		2019	645.444.999.358	64.090.903.507	1.253.650.408.375	0,5149	0,0511

Lampiran 8 : Pwehitungan Manajemen Laba Riil

NO	KODE	REM (Y)	NO	KODE	REM (Y)
	SAHAM			SAHAM	
1	SCCO	1,906274431	7	SMSM	1,508474704
		1,870425036			1,283007206
		1,648069283			1,405380616
		1,269793581			1,506568443
		1,334853499			1,372839909
2	VOKS	1,081524807	8	TRIS	1,524983989
		1,261513475			1,48945317
		1,327512556			1,233750652
		1,254882023			1,46601704
		1,125858729			1,233602767
3	AMIN	0,702528425	9	KLBF	1,389943344
		1,031666475			1,36271127
		1,110730166			1,303904766
		1,048295332			1,258725053
		0,865261448			1,240962261
4	ASII	0,905146122	10	PYFA	1,149996996
		0,863496846			1,381687151
		0,89575621			1,306219912
		6,281505686			1,473203474
		0,835511585			1,308254124
5	BOLT	0,670143581	11	TSPC	1,402215053
		1,114907515			1,392802792
		0,993180887			1,399814277
		1,05164519			1,323700578
		1,006219645			1,350806805
6	INDS	0,868917187	12	KINO	1,75266244
		0,790929739			1,132917706
		0,898835822			1,038048332
		1,045749435			1,131159061
		0,962553598			1,271600869

NO	KODE	REM (Y)	NO	KODE	REM (Y)
	SAHAM			SAHAM	
13	TCID	1,253709656	19	CINT	0,958178566
		1,212315459			0,955707734
		1,23743676			1,007474615
		1,156870443			0,901780163
		1,163992011			0,934647093
14	UNVR	2,218185833	20	GGRM	1,21871291
		2,198098923			1,208037139
		2,150402797			1,298037881
		1,959478476			1,375285138
		1,882450971			1,500415419
15	INDF	0,877086774	21	WIIM	1,33636377
		0,856781714			1,265558853
		0,951747087			1,132435621
		0,938013295			1,163953831
		0,907383437			1,13982377
16	SKLT	1,991121589	22	AGII	0,618562035
		1,951586252			0,567470802
		1,51101675			0,552798816
		1,529796475			0,558918913
		1,578232902			0,566154039
17	STTP	1,429264668	23	INCI	0,998069529
		1,342655562			1,0821687
		1,21222305			1,046081321
		1,21882089			1,212375694
		1,291153728			1,053784329
18	ULTJ	1,433528873	24	SRSN	1,170993939
		1,302637085			0,975444468
		1,173540288			0,854286434
		1,095946427			0,995555429
		1,148768869			1,056500524

NO	KODE	REM (Y)
	SAHAM	
25	INAI	1,446977174
		1,059606561
		0,873862663
		0,987296022
		0,965038627
26	LION	0,803307019
		0,761439784
		0,699866978
		0,770811947
		0,727468222
27	CPIN	1,389445073
		1,44675302
		1,818823542
		1,962795152
		1,88916486
28	IMPC	0,825726246
		0,813715844
		0,706259103
		0,765799707
		0,789376153
29	ALDO	1,478140116
		1,651777827
		1,610151335
		2,010575553
		1,271084415
30	KDSI	1,661474847
		1,56367596
		1,775265926
		1,624835135
		1,518049744

Lampiran 9 : Data Variabel KUA, KI, KM, DKI, KA Diurutkan

NO	KODE SAHAM	t	KUA (X ₁)	KI (X ₂)	KM (X ₃)	DKI (X ₄)	KA (X ₅)
1	AGII	2015	0	93,44	1,57	16,67	3
2	ALDO	2015	0	58,41	6,66	33,33	3
3	AMIN	2015	0	99,00	1,00	50,00	3
4	ASII	2015	1	50,11	0,00	36,36	4
5	BOLT	2015	0	57,60	9,60	50,00	3
6	CINT	2015	0	69,65	0,03	50,00	3
7	CPIN	2015	1	55,53	0,00	33,33	3
8	GGRM	2015	1	75,55	0,92	50,00	3
9	IMPC	2015	0	88,41	1,59	50,00	3
10	INAI	2015	0	77,99	0,50	50,00	3
11	INCI	2015	0	32,49	11,17	33,33	3
12	INDF	2015	1	50,07	0,00	37,50	3
13	INDS	2015	0	88,11	0,03	33,33	3
14	KDSI	2015	0	80,93	4,81	50,00	3
15	KINO	2015	0	79,89	10,50	66,67	3
16	KLBF	2015	1	56,69	0,01	42,86	3
17	LION	2015	0	57,70	0,25	33,33	3
18	PYFA	2015	0	53,85	11,54	50,00	5
19	SCCO	2015	0	71,15	5,77	33,33	3
20	SKLT	2015	0	83,55	0,18	33,33	3
21	SMSM	2015	1	58,13	5,68	33,33	3
22	SRSN	2015	0	77,98	4,61	37,50	3
23	STTP	2015	0	56,76	3,10	50,00	3
24	TCID	2015	1	73,77	0,01	50,00	3
25	TRIS	2015	0	66,96	0,00	33,33	3
26	TSPC	2015	0	78,16	0,05	50,00	3
27	ULTJ	2015	0	44,51	17,90	33,33	3
28	UNVR	2015	1	84,99	0,00	40,00	3
29	VOKS	2015	0	53,47	4,82	40,00	3
30	WIIM	2015	0	41,51	16,97	33,33	3
31	AGII	2016	0	71,15	0,14	33,33	3

32	ALDO	2016	0	63,09	4,85	28,57	3
33	AMIN	2016	0	73,89	3,89	50,00	3
34	ASII	2016	1	50,11	0,00	33,33	4
35	BOLT	2016	0	57,60	9,60	50,00	3
36	CINT	2016	0	88,11	0,03	33,33	3
37	CPIN	2016	1	58,13	5,68	33,33	3
38	GGRM	2016	0	66,95	0,00	33,33	3
39	IMPC	2016	1	56,51	0,01	42,86	3
40	INAI	2016	0	53,85	5,77	50,00	5
41	INCI	2016	0	78,42	0,04	50,00	3
42	INDF	2016	0	79,89	10,50	50,00	3
43	INDS	2016	1	73,77	0,01	40,00	3
44	KDSI	2016	1	84,99	0,00	40,00	3
45	KINO	2016	1	50,07	0,02	37,50	3
46	KLBF	2016	0	83,55	0,18	33,33	3
47	LION	2016	0	56,76	3,10	50,00	3
48	PYFA	2016	0	15,69	11,49	33,33	3
49	SCCO	2016	0	70,00	0,05	50,00	3
50	SKLT	2016	1	75,55	0,67	50,00	3
51	SMSM	2016	0	46,89	17,21	33,33	3
52	SRSN	2016	0	65,54	1,02	33,33	3
53	STTP	2016	0	15,29	14,78	33,33	3
54	TCID	2016	0	68,00	6,76	37,50	3
55	TRIS	2016	0	77,99	0,71	50,00	3
56	TSPC	2016	0	57,70	0,25	33,33	3
57	ULTJ	2016	1	55,53	0,00	50,00	3
58	UNVR	2016	0	86,19	1,65	33,33	3
59	VOKS	2016	0	58,41	6,66	33,33	3
60	WIIM	2016	0	81,07	9,63	50,00	3
61	AGII	2017	0	71,15	0,14	33,33	4
62	ALDO	2017	0	63,77	4,85	33,33	3
63	AMIN	2017	0	73,89	3,89	50,00	3
64	ASII	2017	1	50,11	0,00	33,33	4
65	BOLT	2017	0	57,60	9,60	33,33	3
66	CINT	2017	0	88,11	0,03	33,33	3
67	CPIN	2017	1	58,13	5,72	33,33	3
68	GGRM	2017	0	66,82	0,00	33,33	3
69	IMPC	2017	1	56,78	0,01	42,86	3
70	INAI	2017	0	53,85	5,77	50,00	4

71	INCI	2017	0	78,92	0,03	60,00	3
72	INDF	2017	0	80,21	10,59	50,00	3
73	INDS	2017	1	73,82	0,01	50,00	3
74	KDSI	2017	1	84,99	0,00	40,00	3
75	KINO	2017	1	50,07	0,02	37,50	3
76	KLBF	2017	0	84,06	0,18	33,33	3
77	LION	2017	0	56,76	3,10	50,00	3
78	PYFA	2017	0	17,60	33,84	33,33	3
79	SCCO	2017	0	68,19	0,03	50,00	3
80	SKLT	2017	1	75,55	0,67	50,00	3
81	SMSM	2017	0	29,04	21,86	33,33	3
82	SRSN	2017	0	65,54	1,06	33,33	3
83	STTP	2017	0	15,29	14,78	33,33	3
84	TCID	2017	0	55,54	11,69	37,50	3
85	TRIS	2017	0	77,99	0,88	50,00	3
86	TSPC	2017	0	57,70	0,25	33,33	3
87	ULTJ	2017	1	55,53	0,00	33,33	3
88	UNVR	2017	0	89,32	1,69	50,00	3
89	VOKS	2017	0	58,41	6,66	33,33	3
90	WIIM	2017	0	83,94	4,82	50,00	3
91	AGII	2018	0	71,15	0,14	33,33	4
92	ALDO	2018	0	69,37	4,85	33,33	3
93	AMIN	2018	0	73,89	3,89	50,00	3
94	ASII	2018	1	50,11	0,01	30,00	4
95	BOLT	2018	0	57,60	9,60	33,33	3
96	CINT	2018	0	88,11	0,03	33,33	3
97	CPIN	2018	1	58,13	5,73	50,00	3
98	GGRM	2018	0	75,23	0,00	33,33	3
99	IMPC	2018	1	56,97	0,09	33,33	3
100	INAI	2018	0	53,85	12,65	50,00	4
101	INCI	2018	0	79,91	0,03	60,00	3
102	INDF	2018	0	80,23	10,75	50,00	3
103	INDS	2018	1	73,83	0,01	40,00	3
104	KDSI	2018	1	84,99	0,00	40,00	3
105	KINO	2018	1	50,07	0,02	37,50	3
106	KLBF	2018	0	84,06	0,33	33,33	3
107	LION	2018	0	56,76	3,18	50,00	3
108	PYFA	2018	0	36,29	34,51	33,33	3
109	SCCO	2018	0	72,25	0,03	50,00	3

110	SKLT	2018	1	75,55	0,67	50,00	3
111	SMSM	2018	0	29,42	21,86	33,33	3
112	SRSN	2018	0	72,46	0,92	33,33	3
113	STTP	2018	0	16,57	16,04	33,33	3
114	TCID	2018	0	55,54	9,88	37,50	3
115	TRIS	2018	0	77,93	0,93	33,33	3
116	TSPC	2018	0	57,70	0,26	33,33	3
117	ULTJ	2018	1	55,53	0,00	33,33	3
118	UNVR	2018	0	89,81	1,69	50,00	3
119	VOKS	2018	0	58,41	6,66	33,33	3
120	WIIM	2018	0	83,94	9,23	33,33	3
121	AGII	2019	0	71,15	0,14	33,33	4
122	ALDO	2019	0	87,50	4,22	28,57	3
123	AMIN	2019	0	75,50	3,89	50,00	3
124	ASII	2019	1	50,11	0,01	30,00	4
125	BOLT	2019	0	57,60	9,60	33,33	3
126	CINT	2019	0	88,11	0,03	33,33	3
127	CPIN	2019	1	58,13	5,72	50,00	3
128	GGRM	2019	0	88,99	0,01	33,33	3
129	IMPC	2019	1	56,97	0,36	42,86	3
130	INAI	2019	0	53,85	12,65	50,00	4
131	INCI	2019	0	80,44	0,03	40,00	3
132	INDF	2019	0	80,23	9,98	50,00	3
133	INDS	2019	1	75,90	1,62	40,00	3
134	KDSI	2019	1	84,99	0,00	40,00	3
135	KINO	2019	1	50,07	0,02	37,50	3
136	KLBF	2019	0	84,06	0,33	33,33	3
137	LION	2019	0	56,76	3,18	50,00	3
138	PYFA	2019	0	68,20	4,20	50,00	3
139	SCCO	2019	0	79,14	0,03	50,00	3
140	SKLT	2019	1	75,55	0,67	50,00	3
141	SMSM	2019	0	28,99	21,86	33,33	3
142	SRSN	2019	0	72,46	1,18	33,33	3
143	STTP	2019	0	15,29	14,93	33,33	3
144	TCID	2019	0	55,54	9,02	33,33	3
145	TRIS	2019	0	77,93	0,75	33,33	3
146	TSPC	2019	0	57,70	0,26	33,33	3
147	ULTJ	2019	1	55,53	0,00	33,33	3
148	UNVR	2019	0	89,81	1,69	50,00	3

149	VOKS	2019	0	77,81	3,33	33,33	3
150	WIIM	2019	0	83,94	4,41	33,33	3

Lampiran 10 : Data Variabel LEV, PROF dan REM Diurutkan

NO	KODE SAHAM	TAHUN	LEV	PROF	REM (Y)
1	AGII	2015	0,6207	0,0097	0,618562035
2	ALDO	2015	0,5330	0,0658	1,478140116
3	AMIN	2015	0,4079	0,0583	0,702528425
4	ASII	2015	0,4845	0,0636	0,905146122
5	BOLT	2015	0,1721	0,1063	0,670143581
6	CINT	2015	0,1769	0,0770	0,958178566
7	CPIN	2015	0,4911	0,0742	1,389445073
8	GGRM	2015	0,4015	0,1016	1,21871291
9	IMPC	2015	0,3452	0,0775	0,825726246
10	INAI	2015	0,8197	0,0215	1,446977174
11	INCI	2015	0,0914	0,1000	0,998069529
12	INDF	2015	0,5304	0,0404	0,877086774
13	INDS	2015	0,2486	0,0008	0,868917187
14	KDSI	2015	0,6781	0,0097	1,661474847
15	KINO	2015	0,4467	0,0819	1,75266244
16	KLBF	2015	0,2014	0,1502	1,389943344
17	LION	2015	0,2889	0,0720	0,803307019
18	PYFA	2015	0,3672	0,0193	1,149996996
19	SCCO	2015	0,4798	0,0897	1,906274431
20	SKLT	2015	0,5968	0,0532	1,991121589
21	SMSM	2015	0,3513	0,2078	1,508474704
22	SRSN	2015	0,4076	0,0270	1,170993939
23	STTP	2015	0,4745	0,0967	1,429264668
24	TCID	2015	0,1764	0,2615	1,253709656
25	TRIS	2015	0,4268	0,0652	1,524983989
26	TSPC	2015	0,3099	0,0842	1,402215053
27	ULTJ	2015	0,2097	0,1478	1,433528873
28	UNVR	2015	0,6931	0,3720	2,218185833
29	VOKS	2015	0,6682	0,0002	1,081524807
30	WIIM	2015	0,2972	0,0976	1,33636377
31	AGII	2016	0,5019	0,1390	1,870425036
32	ALDO	2016	0,5989	0,0959	1,261513475
33	AMIN	2016	0,3589	0,0943	1,031666475

34	ASII	2016	0,4657	0,0699	0,863496846
35	BOLT	2016	0,2027	0,0926	1,114907515
36	CINT	2016	0,1652	0,0200	0,790929739
37	CPIN	2016	0,2992	0,2227	1,283007206
38	GGRM	2016	0,4581	0,0394	1,48945317
39	IMPC	2016	0,1814	0,1544	1,36271127
40	INAI	2016	0,3684	0,0308	1,381687151
41	INCI	2016	0,2962	0,0828	1,392802792
42	INDF	2016	0,4057	0,0551	1,132917706
43	INDS	2016	0,1839	0,0742	1,212315459
44	KDSI	2016	0,7191	0,3816	2,198098923
45	KINO	2016	0,4653	0,0641	0,856781714
46	KLBF	2016	0,4788	0,0363	1,951586252
47	LION	2016	0,4999	0,0745	1,342655562
48	PYFA	2016	0,1769	0,1674	1,302637085
49	SCCO	2016	0,1826	0,0516	0,955707734
50	SKLT	2016	0,3715	0,1060	1,208037139
51	SMSM	2016	0,2678	0,0785	1,265558853
52	SRSN	2016	0,5125	0,0110	0,567470802
53	STTP	2016	0,0985	0,0371	1,0821687
54	TCID	2016	0,4394	0,0154	0,975444468
55	TRIS	2016	0,8073	0,0266	1,059606561
56	TSPC	2016	0,3138	0,0617	0,761439784
57	ULTJ	2016	0,4151	0,0919	1,44675302
58	UNVR	2016	0,4615	0,0553	0,813715844
59	VOKS	2016	0,5104	0,0615	1,651777827
60	WIIM	2016	0,6325	0,0413	1,56367596
61	AGII	2017	0,3204	0,0672	1,648069283
62	ALDO	2017	0,6142	0,0788	1,327512556
63	AMIN	2017	0,4004	0,1278	1,110730166
64	ASII	2017	4,7096	0,7816	0,89575621
65	BOLT	2017	0,3938	0,0784	0,993180887
66	CINT	2017	0,1190	0,0467	0,898835822
67	CPIN	2017	0,2518	0,2273	1,405380616
68	GGRM	2017	0,3463	0,0261	1,233750652
69	IMPC	2017	0,1638	0,1476	1,303904766
70	INAI	2017	0,3178	0,0447	1,306219912
71	INCI	2017	0,3165	0,0750	1,399814277
72	INDF	2017	0,3652	0,0339	1,038048332

73	INDS	2017	0,2132	0,0758	1,23743676
74	KDSI	2017	0,7264	0,3705	2,150402797
75	KINO	2017	0,4683	0,0585	0,951747087
76	KLBF	2017	0,5166	0,0361	1,51101675
77	LION	2017	0,4088	0,0922	1,21222305
78	PYFA	2017	0,1886	0,1372	1,173540288
79	SCCO	2017	0,1979	0,0622	1,007474615
80	SKLT	2017	0,3681	0,1162	1,298037881
81	SMSM	2017	0,2020	0,0331	1,132435621
82	SRSN	2017	0,4641	0,0152	0,552798816
83	STTP	2017	0,1166	0,0545	1,046081321
84	TCID	2017	0,3634	0,0271	0,854286434
85	TRIS	2017	0,7715	0,0318	0,873862663
86	TSPC	2017	0,3367	0,0136	0,699866978
87	ULTJ	2017	0,3597	0,1018	1,818823542
88	UNVR	2017	0,4383	0,0398	0,706259103
89	VOKS	2017	0,5400	0,0582	1,610151335
90	WIIM	2017	0,6345	0,0519	1,775265926
91	AGII	2018	0,3012	0,0610	1,269793581
92	ALDO	2018	0,6288	0,0424	1,254882023
93	AMIN	2018	0,4953	0,1083	1,048295332
94	ASII	2018	0,4942	0,0794	6,281505686
95	BOLT	2018	0,4376	0,0577	1,05164519
96	CINT	2018	0,1161	0,0446	1,045749435
97	CPIN	2018	0,2324	0,2262	1,506568443
98	GGRM	2018	0,4544	0,0234	1,46601704
99	IMPC	2018	0,1571	0,1376	1,258725053
100	INAI	2018	0,3642	0,0452	1,473203474
101	INCI	2018	0,3097	0,0687	1,323700578
102	INDF	2018	0,3912	0,0418	1,131159061
103	INDS	2018	0,1933	0,0708	1,156870443
104	KDSI	2018	0,6368	0,4468	1,959478476
105	KINO	2018	0,4829	0,0514	0,938013295
106	KLBF	2018	0,5460	0,0428	1,529796475
107	LION	2018	0,3743	0,0969	1,21882089
108	PYFA	2018	0,1406	0,1263	1,095946427
109	SCCO	2018	0,2090	0,0276	0,901780163
110	SKLT	2018	0,3468	0,1128	1,375285138
111	SMSM	2018	0,1994	0,0407	1,163953831

112	SRSN	2018	0,5265	0,0172	0,558918913
113	STTP	2018	0,1825	0,0426	1,212375694
114	TCID	2018	0,3043	0,0564	0,995555429
115	TRIS	2018	0,7830	0,0289	0,987296022
116	TSPC	2018	0,3175	0,0211	0,770811947
117	ULTJ	2018	0,2986	0,1646	1,962795152
118	UNVR	2018	0,4211	0,0445	0,765799707
119	VOKS	2018	0,4983	0,0480	2,010575553
120	WIIM	2018	0,6010	0,0552	1,624835135
121	AGII	2019	0,2862	0,0690	1,334853499
122	ALDO	2019	0,6335	0,0688	1,125858729
123	AMIN	2019	0,4880	0,0799	0,865261448
124	ASII	2019	0,4694	0,0756	0,835511585
125	BOLT	2019	0,3988	0,0407	1,006219645
126	CINT	2019	0,0925	0,0358	0,962553598
127	CPIN	2019	0,2139	0,2056	1,372839909
128	GGRM	2019	0,4242	0,0203	1,233602767
129	IMPC	2019	0,1756	0,1252	1,240962261
130	INAI	2019	0,3463	0,0490	1,308254124
131	INCI	2019	0,3083	0,0711	1,350806805
132	INDF	2019	0,4244	0,1098	1,271600869
133	INDS	2019	0,2085	0,0569	1,163992011
134	KDSI	2019	0,7442	0,3580	1,882450971
135	KINO	2019	0,4366	0,0614	0,907383437
136	KLBF	2019	0,5190	0,0568	1,578232902
137	LION	2019	0,2546	0,1675	1,291153728
138	PYFA	2019	0,1443	0,1567	1,148768869
139	SCCO	2019	0,2528	0,0138	0,934647093
140	SKLT	2019	0,3524	0,1383	1,500415419
141	SMSM	2019	0,2050	0,0210	1,13982377
142	SRSN	2019	0,5300	0,0147	0,566154039
143	STTP	2019	0,1611	0,0341	1,053784329
144	TCID	2019	0,3396	0,0550	1,056500524
145	TRIS	2019	0,7368	0,0277	0,965038627
146	TSPC	2019	0,3188	0,0013	0,727468222
147	ULTJ	2019	0,2821	0,1237	1,88916486
148	UNVR	2019	0,4369	0,0372	0,789376153
149	VOKS	2019	0,4234	0,0848	1,271084415
150	WIIM	2019	0,5149	0,0511	1,518049744

Lampiran 11 : Turnitin Skripsi

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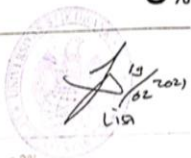
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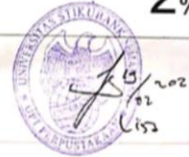
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Lampiran 12 : Catatan Konsultasi dan Bimbingan


Lampiran 13. Catatan Konsultasi dan Bimbingan

CATATAN KONSULTASI DAN BIMBINGAN

TANGGAL	MATERI	SARAN	PARAF
10/9	PROPOSAL	edit what WA : - Pendahuluan, jika ngutip Jurnal terdahulu bisa dicarikan yang tahunnya lebih muda (5 Tahun) jangan terlalu lama, selain itu bisa lebih ringkas tapi fokus pada variabel yang akan diteliti. - Tujuan bukan diawali bagaimana, tetapi menguji dan mengamati - Manfaat teoritis Sub babnya a. Bagi Peneliti b. Bagi Akademisi Manfaat Praktis a. Bagi Investor b. Bagi Manajemen	


Semarang,
Pembimbing,

CATATAN KONSULTASI DAN BIMBINGAN

TANGGAL	MATERI	SARAN	PARAF
24/1.	Input	data. siapkan SPSS. olah data - Tabulasi dibenarkan agar lebih ringkas dan mudah di Pahami	

Semarang,
Pembimbing,

CATATAN KONSULTASI DAN BIMBINGAN

TANGGAL	MATERI	SARAN	PARAF
10/2	Bab 3	KRITERIA SAMPEL DILENGKAPI CEK REDAKSI.	
	Bab 4 & 5	Dibuat setelah olah data	
14/2	Bab 4	Setiap uji tidak usah dijelaskan definisi lagi tetapi langsung jelaskan hasil - Histogram, p Plot tidak perlu - Semua tabel harus diberi sumber : Lampiran tabel hal. - Abstrak 1 spasi, Abstrak bahasa Inggris pakai huruf miring / italic	
15/2	Bab 1-5	ACC	

Semarang,
Pembimbing,