

LAMPIRAN

LAMPIRAN I
NAMA PERUSAHAAN

Nama Perusahaan Manufaktur di Indonesia

Kode	Nama Perusahaan	Tahun
ADES	Akasha Wira International Tbk	2014
ALDO	Alkindo Naratama Tbk	2014
ALKA	Alaksa Industrindo Tbk	2014
APLI	Asiaplast Industries Tbk	2014
ARNA	Arwana Citramulia Tbk	2014
BATA	Sepatu Bata Tbk	2014
BISI	BISI International Tbk	2014
BRNA	Berlina Tbk	2014
BTEK	Bumi Teknokultura Unggul Tbk	2014
BTON	Betonjaya Manunggal Tbk	2014
CPRO	Central Potreina Prima Tbk	2014
DLTA	Delta Djakarta Tbk	2014
DPNS	Duta Pertiwi Nusantara Tbk	2014
DSFI	Sharma Samudera Fishing Industries Tbk	2014
DVLA	Darya - Varia Laboratoria Tbk	2014
EKAD	Ekadharama International Tbk	2014
FASW	Fajar Surya Wisesa Tbk	2014
IGAR	Champion Pacific Indonesia Tbk	2014
IKAI	Intikeramik Alamasri Industri Tbk	2014
INCI	Intanwijaya Internasional Tbk	2014
INDS	Indospring Tbk	2014
INTP	Indocemet Tunggal Prakarsa Tbk	2014
JECC	Jembo Cable Company Tbk	2014
JKSW	Jakarta Kyoei Steel Works Tbk	2014
JPRS	Jaya Pari Steel Tbk	2014
KBLI	KMI Wire and Cable Tbk	2014
KBLM	Kabelindo Murni Tbk	2014

Kode	Nama Perusahaan	Tahun
MBTO	Martina Berto Tbk	2014
MERK	Merck Tbk	2014
MITI	Mitra Investindo Tbk	2014
MRAT	Mustika Ratu Tbk	2014
PICO	Pelangi Indah Canindo Tbk	2014
PKPK	Perdana karya Perkasa Tbk	2014
PYFA	Pyridam Farma Tbk	2014
RICY	Ricky Putra Globalindo Tbk	2014
ROTI	Nippon Indosari Corpindo Tbk	2014
RUIS	Radiant Utama Interinsco Tbk	2014
SKBM	Sekar Bumi Tbk	2014
SMMT	Golden Eagle Energy Tbk	2014
SPMA	Suparma Tbk	2014
TOTO	Surya Toto Indonesia Tbk	2014
TRIS	Trisula International Tbk	2014
WIIM	Wismilak Inti Makmur Tbk	2014
ADES	Akasha Wira International Tbk	2014
ALDO	Alkindo Naratama Tbk	2015
ALTO	Tri Banyan Tirta Tbk	2015
APLI	Asiaplast Industries Tbk	2015
BATA	Sepatu Bata Tbk	2015
BISI	BISI International Tbk	2015
BRNA	Berlina Tbk	2015
BTEK	Bumi Teknokultura Unggul Tbk	2015
BTON	Betonjaya Manunggal Tbk	2015
CTTH	Ciatatah Tbk	2015
DKFT	Central Omega Resources Tbk	2015
DLTA	Delta Djakarta Tbk	2015
DPNS	Duta Pertiwi Nusantara Tbk	2015

Kode	Nama Perusahaan	Tahun
DSFI	Sharma Samudera Fishing Industries Tbk	2015
DVLA	Darya - Varia Laboratoria Tbk	2015
EKAD	Ekadharama International Tbk	2015
ELSA	Elnusa Tbk	2015
FASW	Fajar Surya Wisesa Tbk	2015
HDTX	Panasia Indo Resources Tbk	2015
IGAR	Champion Pacific Indonesia Tbk	2015
IKAI	Intikeramik Alamasri Industri Tbk	2015
INCI	Intanwijaya Internasional Tbk	2015
JECC	Jembo Cable Company Tbk	2015
JKSW	Jakarta Kyoei Steel Works Tbk	2015
JPRS	Jaya Pari Steel Tbk	2015
KBLM	Kabelindo Murni Tbk	2015
MBTO	Martina Berto Tbk	2015
MERK	Merck Tbk	2015
MITI	Mitra Investindo Tbk	2015
MRAT	Mustika Ratu Tbk	2015
PICO	Pelangi Indah Canindo Tbk	2015
PKPK	Perdana karya Perkasa Tbk	2015
PYFA	Pyridam Farma Tbk	2015
RICY	Ricky Putra Globalindo Tbk	2015
SCCO	Supreme Cable Manufacturing & Commerce Tbk	2015
SKBM	Sekar Bumi Tbk	2015
SMMT	Golden Eagle Energy Tbk	2015
SMSM	Selamat Sempurna Tbk	2015
STTP	Siantar Top Tbk	2015
TOTO	Surya Toto Indonesia Tbk	2015
TRIS	Trisula International Tbk	2015

Kode	Nama Perusahaan	Tahun
VOKS	Voksel Electric Tbk	2015
ADES	Akasha Wira International Tbk	2016
ALDO	Alkindo Naratama Tbk	2016
ALKA	Alakasa Industindo Tbk	2016
APLI	Asiaplast Industries Tbk	2016
ARNA	Arwana Citramulia Tbk	2016
BAJA	Saranacentral Bajatama Tbk	2016
BATA	Sepatu Bata Tbk	2016
BISI	BISI International Tbk	2016
BRNA	Berlina Tbk	2016
BTON	Betonjaya Manunggal Tbk	2016
CITA	Cita Mineral Investindo Tbk	2016
DLTA	Delta Djakarta Tbk	2016
DPNS	Duta Pertiwi Nusantara Tbk	2016
DSFI	Sharma Samudera Fishing Industries Tbk	2016
DVLA	Darya - Varia Laboratoria Tbk	2016
EKAD	Ekadharama International Tbk	2016
GZCO	Gozco Plantations Tbk	2016
HDTX	Panasia Indo Resources Tbk	2016
IGAR	Champion Pacific Indonesia Tbk	2016
IKAI	Intikeramik Alamasri Industri Tbk	2016
INCI	Intanwijaya Internasional Tbk	2016
JAWA	Jaya Agrie Wattie Tbk	2016
JKSW	Jakarta Kyoei Steel Works Tbk	2016
JPRS	Jaya Pari Steel Tbk	2016
KBLM	Kabelindo Murni Tbk	2016
KBRI	Kertas Basuki Rachmat Indonesia Tbk	2016
KLBF	Kalbe Farma Tbk	2016

Kode	Nama perusahaan	Tahun
LSIP	Perusahaan perkebunan London Sumatra Indonesia Tbk	2016
MBTO	Martina Berto Tbk	2016
MERK	Merck Tbk	2016
MITI	Mitra Investindo Tbk	2016
MLBI	Multi Bintang Indonesia Tbk	2016
MRAT	Mustika Ratu Tbk	2016
PICO	Pelangi Indah Canindo Tbk	2016
PKPK	Perdana karya Perkasa Tbk	2016
PYFA	Pyridam Farma Tbk	2016
RICY	Ricky Putra Globalindo Tbk	2016
ROTI	Nippon Indosari Corpindo Tbk	2016
SMMT	Golden Eagle Energy Tbk	2016
SMSM	Selamat Sempurna Tbk	2016
TOTO	Surya Toto Indonesia Tbk	2016
TRIS	Trisula International Tbk	2016
TRST	Trias Sentosa Tbk	2016
VOKS	Voksel Electric Tbk	2016
WIIM	Wismilak Inti Makmur Tbk	2016

Nama Perusahaan Manufaktur di Malaysia

Kode	Nama Perusahaan	Tahun
ADVANCED	Advanced Packaging Technology(m) Bhd.	2014
AE MULTI HO	Ae Multi Hockaging Technology(m) Bhd.	2014
ANN JOO RES	Ann Joo Resckaging Technology(m) Bhd.	2014
BTM	Btm Resourcckaging Technology(m) Bhd.	2014
CCMB	Chemical Company Of Malaysia berhad	2014
CCHB	Connet County Holdings Behard	2014
CHB	CSC Steel Holdings Behard	2014
CN ASIA	CN Asia Corporation Bhd	2014
CYMAO	Cymao Holdings Berhad	2014
DAIBOCHI	Daibochi Plastic and Packaging Industries Bhd	2014
FAVELLE	Favelle Favco Berhad	2014
HENG HUAT	Heng Huat Resources Group Berhad	2014
HIAP HUAT	Hiap Huat Holdings Berhad	2014
HO WAH	Ho Wah Genting Berhad	2014
IDEAL JACOB	Ideal Jacob (malaysia) corporation berhad	2014
JAG BERHARD	Jag Berhad	2014
KIA LIM	Kia Lim Berhad	2014
MASTER	Master-pack group berhad	2014
MERCURY	Mercury Industries Berhad	2014
MQ	MQ Technology Berhad	2014
OCEANCASH	Oceancash Pasific Berhad	2014
ORNAPAPER	Ornapaper Berhad	2014
P.I.E	P.I.E Industries Berhad	2014
PLASTRADE	Plastrade Technology Berhad	2014
PMB	PMB Technology Berhad	2014
PREMIER	Premier Nalfin Berhad	2014
PRESTAR	Prestar Resources Berhad	2014

Kode	Nama Perusahaan	Tahun
RALCO	Ralco Corporation Berhad	2014
SARAWAK	Sarawak Consolidated Industries Berhad	2014
SLP	SLP Resources Berhad	2014
SMIS	SMIS Corporation Berhad	2014
TA ANN	Ta Ann Holdings Berhad	2014
TECHFAST	Techfast Holdings Berhad	2014
TECNIC	Tecnic Group Berhad	2014
THONG GUAN	Thong Guan Industries Berhad	2014
TOMYPAK	Tompyak Holdings Berhad	2014
TWPH	Tien Wah Press Holdings Berhad	2014
WTK	WTK Holdings Berhad	2014
YI-LAI	Yi-Lai Berhad	2014
ABM FUJIYA	ABM Fujiya Berhad	2015
ADVANCED	Advanced Packaging Technology(m) Bhd.	2015
AE MULTI	Ae Multi Hockaging Technology(m) Bhd.	2015
ANN JOO	Ann Joo Resckaging Technology(m) Bhd.	2015
BP PLASTICS	BP Plactics Holdings Berhad	2015
BTM	BTM Resources Berhad	2015
CHB	CSC Steel Holdings Behard	2015
CN ASIA	CN Asia Corporation Bhd	2015
CYMAO	Cymao Holdings Berhad	2015
EWEIN	Ewein Berhard	2015
GOLDEN	Golden Pharos Berhad	2015
HO WAH	Ho Wah Genting Berhad	2015
IRE-TEX	Ire-Text Corporation Berhad	2015
KIA LIM	Kia Lim Berhad	2015
KIM HIN	Kim Hin Industry Berhard	2015
LCTH	LCTH Corporation Berhad	2015
LEADER	Leader Steel Holdings Berhard	2015

Kode	Nama Perusahaan	Tahun
LYSAGHT	Lysaght Galvanized Steel Berhard	2015
MASTER	Master-pack group berhad	2015
MENTIGA	Mentiga Corporation Berhad	2015
METROD	Metrod Holdings Berhad	2015
ML GLOBAL	ML Global Berhad	2015
MQ	MQ Technology Berhad	2015
MUAR BAN	Muar Ban Lee Group Berhad	2015
MUDA	Muda Holdings Berhad	2015
OCEANCASH	Oceancash Pasific Berhad	2015
ORNAPAPER	Ornapaper Berhad	2015
P.I.E	P.I.E Industries Berhad	2015
PLASTRADE	Plastrade Technology Berhad	2015
PMB	PMB Technology Berhad	2015
PREMIER	Premier Nalfin Berhad	2015
PRG	PRG Holdings Berhard	2015
RALCO	Ralco Corporation Berhad	2015
RAPID	Rapid Synergy Berhard	2015
SARAWAK	Sarawak Consolidated Industries Berhad	2015
SMIS CORPOR	Smis Corporation Berhad	2015
TA WIN HOLD	Ta Win Hold Consolidated Industries Berhad	2015
TECHFAST	Techfast Holdings Berhad	2015
TECNIC	Tecnic Group Berhad	2015
TIMBERWELL	Timberwell Berhad	2015
TOMYPAK	Tompyak Holdings Berhad	2015
TWPH	Tien Wah Press Holdings Berhad	2015
WTHOURS	White Horse Ceramic	2015
WTK	WTK Holdings Berhad	2015
YI-LAI	Yi lai Berhard	2015
ADVANCED PA	Advanced Packaging Technology(m) Bhd.	2016

Kode	Nama Perusahaan	Tahun
AE MULTI HO	Ae Multi Hockaging Technology(m) Bhd.	2016
BP PLASTICS	BP Plactics Holdings Berhad	2016
BTM RESOURC	BTM Resources Berhad	2016
CANONE	Can One Berhard	2016
CCHB	Connet County Holdings Behard	2016
CHB	CSC Steel Holdings Behard	2016
CICB	Central Industrial Corporation Berhad	2016
CYMAO	Cymao Holdings Berhad	2016
DAIBOCHI	Daibochi Plastic and Packaging Industries Bhd	2016
EVERGREEN	Evergreen Fibreboard Berhad	2016
EWEIN	Ewein Berhard	2016
GOLDEN	Golden Pharos Berhad	2016
GUH HOLDING	Guh Holdings Berhad	2016
HENG HUAT	Heng Huat Resources Group Berhad	2016
HIAP HUAT	Hiap Huat Holdings Berhad	2016
IDEAL JACOB	Ideal Jacob (malaysia) corporation berhad	2016
JAG BERHARD	Jag Berhad	2016
KIM HIN	Kim Hin Industry Berhard	2016
LCTH	LCTH Corporation Berhad	2016
LEADER	Leader Steel Holdings Berhard	2016
LYSAGHT	Lysaght Galvanized Steel Berhard	2016
MASTER	Master-pack group berhad	2016
MENTIGA	Mentiga Corporation Berhad	2016
MINHO	Minho Berhard	2016
ML GLOBAL	ML Global Berhad	2016
MUAR BAN	Muar Ban Lee Group Berhad	2016
MUDA	Muda Holdings Berhad	2016
OCEANCASH	Oceancash Pasific Berhad	2016

Kode	Nama Perusahaan	Tahun
ORNAPAPER	Ornapaper Berhad	2016
P.I.E	P.I.E Industries Berhad	2016
PLASTRADE	Plastrade Technology Berhad	2016
PMB	PMB Technology Berhad	2016
PREMIER	Premier Nalfin Berhad	2016
PRESTAR	Prestar Resources Berhad	2016
PRG	PRG Holdings Berhad	2016
RALCO	Ralco Corporation Berhad	2016
RAPID	Rapid Synergy Berhad	2016
SARAWAK	Sarawak Consolidated Industries Berhad	2016
SIG GASES	Sig Gases Berhad	2016
SLP	SLP Resources Berhad	2016
TECHFAST	Techfast Holdings Berhad	2016
TECNIC	Tecnic Group Berhad	2016
TIMBERWELL	Timberwell Berhad	2016
UNITED U-LI	United U-Lickaging Technology(m) Bhd.	2016
YI-LAI	Yi-Lai Berhckaging Technology(m) Bhd.	2016

LAMPIRAN 2

DATA SAMPEL PERUSAHAAN

Data sampel perusahaan manufaktur Indonesia

No	Perusahaan	AT	AF	Fee	RA	QA
1	ADES	1	115,000,000	18.56044	0	-104,661,000,000
2	ALDO	1	1,008,147,000	20.73138	0	67,570,869,049
3	ALKA	1	1,521,829,000	21.14318	0	4,565,747,000
4	APLI	1	1,083,367,459	20.80334	0	-192,626,198,102
5	ARNA	1	3,493,513,458	21.97417	0	70,782,636,993
6	BATA	1	761,480,000	20.45077	0	157,490,021,000
7	BISI	1	4,317,000,000	22.18583	0	149,063,000,000
8	BRNA	1	2,378,221,000	21.58962	0	200,992,035,000
9	BTEK	1	189,074,000	19.05765	0	86,455,376,248
10	BTON	1	133,900,000	18.7126	0	-29,456,835,805
11	CPRO	1	52,079,000,000	24.67603	0	-36,985,000,000
12	DLTA	1	3,278,230,000	21.91057	0	195,495,365,877
13	DPNS	1	161,627,625	18.90081	0	2,542,940,404
14	DSFI	1	396,535,245	19.79828	0	-35,366,379,221
15	DVLA	1	2,377,207,000	21.58919	0	-32,323,123,181
16	EKAD	1	946,902,462	20.66871	0	110,456,551,274
17	FASW	1	2,858,212,969	21.77346	0	108,894,822,460
18	IGAR	1	420,340,128	19.85657	0	22,979,976,150
19	IKAI	1	274,030,302	19.42875	0	129,953,986,981
20	INCI	1	237,090,000	19.28395	0	23,466,927,016
21	INDS	1	242,500,000	19.30651	0	183,010,081,928
22	INTP	1	20,807,000,000	23.75856	0	-55,297,000,000
23	JECC	1	2,051,655,000	21.44191	0	-165,936,439,850
24	JKSW	1	87,500,000	18.28715	0	132,269,627,383
25	JPRS	1	173,260,000	18.9703	0	67,263,827,814
26	KBLI	1	963,448,617	20.68603	0	-210,714,978,241
27	KBLM	1	281,009,091	19.4539	0	-103,291,440,385
28	MBTO	1	990,613,973	20.71384	0	-53,272,712,529
29	MERK	1	1,608,977,000	21.19886	0	-123,371,202,000
30	MITI	1	863,831,273	20.57689	0	124,266,242,155

No	Perusahaan	AT	AF	Fee	RA	QA
31	MRAT	1	15,796,588,740	23.48306	0	167,978,391,418
32	PICO	1	691,615,723	20.35454	0	-59,102,388,473
33	PKPK	1	1,520,950,000	21.1426	0	-122,391,701,000
34	PYFA	1	185,950,000	19.04099	0	-19,247,434,604
35	RICY	1	1,772,960,656	21.29592	0	41,533,413,986
36	ROTI	1	10,172,815,208	23.04298	0	47,918,331,785
37	RUIS	1	2,622,970,059	21.68757	0	-63,476,369,025
38	SKBM	1	1,393,868,791	21.05535	0	30,068,442,886
39	SMMT	1	2,175,117,628	21.50035	0	216,882,841,657
40	SPMA	1	3,952,743,665	22.09768	0	25,602,137,950
41	TOTO	1	4,940,354,061	22.3207	0	97,127,836,800
42	TRIS	1	3,658,775,010	22.02039	0	95,328,999,749
43	WIIM	1	8,555,134,650	22.8698	0	123,076,150,277
44	ADES	2	305,000,000	19.53582	0	-35,476,000,000
45	ALDO	2	596,368,646	20.20637	0	-64,937,602,972
46	ALTO	1	852,328,910	20.56348	1	-280,450,359,943
47	APLI	1	4,922,367,374	22.31706	1	-107,382,531,998
48	BATA	2	1,114,564,000	20.83173	0	-119,134,631,000
49	BISI	2	5,144,000,000	22.3611	0	207,704,000,000
50	BRNA	2	3,880,073,000	22.07912	0	-7,114,511,000
51	BTEK	1	54,497,000	17.81366	1	119,335,083,469
52	BTON	2	119,900,000	18.60217	0	-20,912,598,798
53	CTTH	2	1,159,172,513	20.87097	0	-35,326,119,926
54	DKFT	2	6,326,026,642	22.56794	0	248,979,573,021
55	DLTA	1	4,286,136,000	22.17865	1	-139,087,695,276
56	DPNS	1	297,420,191	19.51066	1	-31,699,912,415
57	DSFI	2	788,199,576	20.48526	0	8,531,143,988
58	DVLA	2	8,441,824,000	22.85646	0	235,052,248,740
59	EKAD	1	1,542,118,240	21.15642	1	-159,747,192,253
60	ELSA	1	21,951,000,000	23.81208	1	-145,073,000,000
61	FASW	2	2,916,282,505	21.79358	0	78,652,312,732
62	HDTX	2	1,221,752,000	20.92355	0	243,701,141,000

No	Perusahaan	AT	AF	Fee	RA	QA
63	IGAR	2	820,174,862	20.52503	0	-78,928,505,238
64	IKAI	1	230,093,129	19.25399	1	-127,973,572,729
65	INCI	1	229,852,200	19.25295	1	1,379,575,264
66	JECC	2	2,319,314,000	21.56454	0	116,913,345,000
67	JKSW	2	120,500,000	18.60716	0	-79,016,574,082
68	JPRS	2	285,233,197	19.46882	0	18,071,507,435
69	KBLM	2	257,742,500	19.36747	0	-9,048,729,427
70	MBTO	2	1,414,255,338	21.06987	0	48,087,186,489
71	MERK	2	9,983,554,000	23.0242	0	-10,118,081,000
72	MITI	2	2,412,214,036	21.60381	0	148,729,570,717
73	MRAT	1	17,168,130,673	23.56632	1	-16,649,238,090
74	PICO	2	722,957,600	20.39886	0	-74,144,990,233
75	PKPK	1	768,018,000	20.45932	1	-263,095,847,000
76	PYFA	2	490,110,489	20.01014	0	-57,962,459,632
77	RICY	2	1,441,968,019	21.08927	0	40,215,646,509
78	SCCO	2	1,046,351,407	20.76858	0	-145,535,934,714
79	SKBM	1	1,208,085,401	20.9123	1	-21,712,091,384
80	SMMT	1	2,746,022,153	21.73342	1	66,353,939,207
81	SMSM	2	4,988,000,000	22.3303	0	278,610,000,000
82	STTP	1	2,288,510,621	21.55117	1	115,570,126,260
83	TOTO	1	13,159,702,233	23.30043	1	-41,989,559,917
84	TRIS	1	4,369,234,264	22.19785	1	70,158,697,447
85	VOKS	1	2,585,578,828	21.67322	1	-132,125,850,399
86	ADES	3	492,000,000	20.01399	0	-169,303,000,000
87	ALDO	1	764,738,002	20.45504	1	139,107,853
88	ALKA	3	594,633,000	20.20345	0	-42,237,885,000
89	APLI	1	1,501,599,950	21.1298	1	-277,728,551,187
90	ARNA	2	2,917,496,021	21.79399	0	170,221,711,867
91	BAJA	1	356,161,727	19.6909	1	-70,475,402,659
92	BATA	1	2,164,809,000	21.4956	1	13,368,988,000
93	BISI	1	6,110,000,000	22.53319	1	202,079,000,000
94	BRNA	3	2,747,466,000	21.73394	0	217,687,536,000

No	Perusahaan	AT	AF	Fee	RA	QA
95	BTON	1	238,725,450	19.29082	1	-11,987,690,293
96	CITA	1	2,717,879,759	21.72312	1	-195,853,574,089
97	DLTA	1	3,887,366	15.17324	1	-23,549,363,955
98	DPNS	2	178,808,736	19.00183	0	-26,895,925,059
99	DSFI	1	813,543,171	20.51691	1	44,442,044,139
100	DVLA	3	3,970,613,000	22.10219	0	202,104,277,151
101	EKAD	1	1,628,971,093	21.21121	1	-5,244,554,113
102	GZCO	3	1,501,000,000	21.1294	0	-106,359,000,000
103	HDTX	1	1,335,723,000	21.01274	1	-290,711,327,000
104	IGAR	3	2,737,438,689	21.73029	0	-3,585,712,822
105	IKAI	2	75,081,630	18.13409	0	-137,515,060,487
106	INCI	2	161,500,000	18.90002	0	40,188,363,299
107	JAWA	1	2,183,757,626	21.50431	1	206,478,117,392
108	JKSW	1	89,500,000	18.30975	1	30,697,159,672
109	JPRS	1	163,750,000	18.91385	1	11,453,640,850
110	KBLM	1	661,282,052	20.30969	1	-143,474,420,845
111	KBRI	2	993,183,745	20.71643	0	-205,362,872,678
112	KLBF	2	31,657,019,673	24.17823	0	70,340,356,759
113	LSIP	1	12,429,000,000	23.2433	1	48,606,000,000
114	MBTO	1	3,476,041,465	21.96916	1	21,155,586,978
115	MERK	3	6,607,959,000	22.61154	0	32,655,192,008
116	MITI	3	2,006,129,065	21.41947	0	58,766,049,682
117	MLBI	2	116,589,000,000	25.48192	0	314,327,000,000
118	MRAT	2	17,035,962,932	23.55859	0	-34,058,825,469
119	PICO	1	641,890,909	20.27993	1	-2,678,348,505
120	PKPK	1	441,565,000	19.90584	1	-15,195,123,000
121	PYFA	1	613,144,832	20.23411	1	-9,057,750,751
122	RICY	1	2,641,050,265	21.69444	1	207,647,716,767
123	ROTI	3	11,566,204,844	23.17135	0	-222,664,457,412
124	SMMT	2	3,952,743,665	22.09768	0	-158,330,958,695
125	SMSM	1	4,744,000,000	22.28015	1	-153,791,000,000
126	TOTO	1	4,652,068,383	22.26058	1	-159,094,262,771

No	Perusahaan	AT	AF	Fee	RA	QA
127	TRIS	1	7,602,737,274	22.75177	1	92,776,938,445
128	TRST	1	1,735,472,963	21.27455	1	-139,228,014,499
129	VOKS	2	3,062,449,874	21.84248	0	59,202,165,485
130	WIIM	1	10,982,548,072	23.11957	1	-45,381,168,755

Data sampel perusahaan manufaktur Malaysia

No	Perusahaan	AT	AF	Fee	RA	QA
1	ADVANCED	1	131,077,680	18.6913	0	-7,239,285,646
2	AE MULTI HO	1	70,852,800	18.0761	0	17,980,339,854
3	ANN JOO	1	194,845,200	19.0877	0	-977,768,640
4	BTM	1	92,108,640	18.3385	0	7,378,408,662
5	CCMB	1	457,000,560	19.9402	0	-20,288,699,280
6	CCHB	1	230,271,600	19.2548	0	757,873,433
7	CHB	1	97,422,600	18.3946	0	2,279,150,359
8	CN ASIA	1	74,395,440	18.1249	0	-10,657,646,292
9	CYMAO	1	129,660,624	18.6804	0	-10,121,272,883
10	DAIBOCHI	1	322,380,240	19.5912	0	18,637,829,040
11	FAVELLE FAV	1	219,643,680	19.2075	0	-20,696,102,880
12	HENG HUAT R	1	46,054,320	17.6453	0	-1,824,781,980
13	HIAP HUAT	1	70,852,800	18.0761	0	23,097,066,915
14	HO WAH GENT	1	148,790,880	18.8181	0	-1,944,909,360
15	IDEAL JACOB	1	588,078,240	20.1924	0	14,718,588,695
16	JAG BERHARD	1	127,180,776	18.6611	0	-17,688,089,768
17	KIA LIM	1	106,279,200	18.4816	0	-16,662,424,635
18	MASTER	1	77,938,080	18.1714	0	2,040,560,640
19	MERCURY	1	111,593,160	18.5304	0	-1,120,788,559
20	MQ	1	141,705,600	18.7693	0	11,966,754,509
21	OCEANCASH	1	108,829,901	18.5053	0	-8,082,175,353
22	ORNAPAPER	1	177,132,000	18.9924	0	3,471,787,200
23	P.I.E	1	279,160,032	19.4473	0	-15,655,719,711
24	PLASTRADE	1	70,852,800	18.0761	0	62,520,511
25	PMB	1	258,612,720	19.3708	0	7,935,513,600
26	PREMIER	1	53,139,600	17.7884	0	-4,081,121,280
27	PRESTAR	1	88,566,000	18.2993	0	-6,341,325,600

No	Perusahaan	AT	AF	Fee	RA	QA
28	RALCO	1	106,279,200	18.4816	0	8,545,782,937
29	SARAWAK	1	109,821,840	18.5144	0	-6,108,878,819
30	SLP	1	100,965,240	18.4303	0	-5,871,805,350
31	SMIS	1	159,418,800	18.887	0	-14,719,669,200
32	TA ANN	1	375,519,840	19.7438	0	-6,694,416,986
33	TECHFAST	1	42,511,680	17.5653	0	-23,434,637,995
34	TECNIC	1	162,252,912	18.9047	0	-13,761,863,336
35	THONG GUAN	1	513,682,800	20.0571	0	-24,164,347,440
36	TOMYPAK	1	109,821,840	18.5144	0	-11,159,316,000
37	TWPH	1	347,178,720	19.6654	0	13,717,102,080
38	WTK	1	495,969,600	20.022	0	3,716,229,360
39	YI-LAI	1	219,643,680	19.2075	0	-3,744,336,666
40	ABM FUJIYA	1	108,161,115	18.4991	1	598,243,970
41	ADVANCED	2	119,461,530	18.5985	0	13,689,409,906
42	AE MULTI	2	132,376,290	18.7012	0	18,702,332,116
43	ANN JOO	2	193,721,400	19.0819	0	7,487,332,110
44	BP PLASTICS	2	87,174,630	18.2834	0	-6,577,639,016
45	BTM	2	74,259,870	18.1231	0	-6,030,695,702
46	CHB	1	77,488,560	18.1656	1	-2,309,740,252
47	CN ASIA	1	67,802,490	18.0321	1	-1,126,438,282
48	CYMAO	1	164,663,190	18.9194	1	-20,215,480,285
49	EWEIN	2	235,694,370	19.278	0	24,394,625,590
50	GOLDEN	2	242,151,750	19.3051	0	-2,815,417,680
51	HO WAH	2	135,604,980	18.7253	0	21,325,497,450
52	IRE-TEX	1	340,303,926	19.6453	1	-53,286,300
53	KIA LIM	2	96,860,700	18.3888	0	10,555,795,140
54	KIM HIN	2	674,796,210	20.3299	0	-9,566,608,470
55	LCTH	2	108,968,288	18.5066	0	-16,923,440,159
56	LEADER STEE	2	129,147,600	18.6765	0	2,846,655,256

No	Perusahaan	AT	AF	Fee	RA	QA
57	LYSAGHT	2	205,990,422	19.1433	0	-3,592,740,941
58	MASTER	2	71,031,180	18.0786	0	8,171,814,390
59	MENTIGA	2	403,586,250	19.8159	0	7,867,452,241
60	METROD	2	222,049,926	19.2184	0	-4,725,349,250
61	ML GLOBAL	2	171,146,400	18.958	0	-15,892,106,170
62	MQ	2	119,461,530	18.5985	0	13,994,737,433
63	MUAR BAN	2	78,198,872	18.1748	0	-8,173,002,548
64	MUDA	2	258,295,200	19.3696	0	-8,065,267,620
65	OCEANCASH	2	77,488,560	18.1656	0	-7,191,009,399
66	ORNAPAPER	2	158,205,810	18.8794	0	426,187,080
67	P.I.E	2	319,317,441	19.5817	0	-11,017,846,509
68	PLASTRADE	2	67,802,490	18.0321	0	12,065,615
69	PMB	2	235,694,370	19.278	0	-23,592,037,830
70	PREMIER	2	48,430,350	17.6956	0	-2,808,960,300
71	PRG	2	138,833,670	18.7488	0	-7,219,350,840
72	RALCO	2	96,860,700	18.3888	0	-111,412,406
73	RAPID SYNER	2	116,232,840	18.5711	0	-12,365,882,700
74	SARAWAK	2	100,089,390	18.4216	0	-2,259,731,073
75	SMIS	2	209,864,850	19.162	0	5,805,184,620
76	TA WIN	1	83,945,940	18.2457	1	242,151,750
77	TECHFAST	2	38,744,280	17.4725	0	-25,394,060,122
78	TECNIC	2	179,192,295	19.004	0	-2,850,471,567
79	TIMBERWELL	2	242,151,750	19.3051	0	4,190,839,620
80	TOMYPAK	2	142,062,360	18.7718	0	-9,253,425,540
81	TWPH	2	306,725,550	19.5415	0	-1,026,723,420
82	WTHOURS	2	161,434,500	18.8996	0	-7,829,573,250
83	WTK	1	484,303,500	19.9982	1	24,880,285,140
84	YI-LAI	2	200,178,780	19.1147	0	2,012,629,741
85	ADVANCED	3	12,048,200	16.3044	0	14,254,734,456

No	Perusahaan	AT	AF	Fee	RA	QA
86	AE MULTI	3	123,494,050	18.6317	0	9,472,083,997
87	BP PLASTICS	3	99,397,650	18.4146	0	-625,419,050
88	BTM	3	82,831,375	18.2323	0	1,985,064,444
89	CANONE	3	120,482,000	18.607	0	-3,078,315,100
90	CCHB	3	237,951,950	19.2876	0	-9,768,662,488
91	CHB	2	93,373,550	18.3521	0	2,966,504,792
92	CICB	3	157,229,010	18.8732	0	2,435,161,100
93	CYMAO	1	237,951,950	19.2876	1	1,629,425,676
94	DAIBOCHI	3	331,325,500	19.6186	0	7,328,317,650
95	EVERGREEN	2	445,783,400	19.9153	0	5,999,036,732
96	EWEIN	3	135,542,250	18.7248	0	13,939,457,159
97	GOLDEN	3	219,879,650	19.2086	0	1,295,181,500
98	GUH HOLDING	3	138,554,300	18.7468	0	798,193,250
99	HENG HUAT	3	55,391,600	17.8299	0	-2,746,441,407
100	HIAP HUAT	3	75,301,250	18.137	0	-21,087,765,665
101	IDEAL JACOB	3	506,024,400	20.0421	0	11,301,332,082
102	JAG BERHARD	3	127,710,920	18.6653	0	-5,448,187,004
103	KIM HIN	3	234,939,900	19.2748	0	16,108,443,400
104	LCTH	3	153,614,550	18.85	0	-9,271,400,141
105	LEADER	3	147,590,450	18.81	0	3,722,188,980
106	LYSAGHT	3	514,488,261	20.0587	0	-6,373,892,379
107	MASTER	3	114,457,900	18.5557	0	503,012,350
108	MENTIGA	3	210,843,500	19.1666	0	-20,086,018,076
109	MINHO	3	111,445,850	18.529	0	2,265,061,600
110	ML GLOBAL	1	707,831,750	20.3777	1	-7,404,399,021
111	MUAR BAN	3	90,361,500	18.3193	0	9,814,867,335
112	MUDA	3	246,988,100	19.3249	0	21,436,759,850
113	OCEANCASH	3	72,289,200	18.0962	0	116,994,046
114	ORNAPAPER	3	195,783,250	19.0925	0	-656,626,900

No	Perusahaan	AT	AF	Fee	RA	QA
115	P.I.E	1	228,915,800	19.2489	1	855,657,140
116	PLASTRADE	3	90,361,500	18.3193	0	65,355,461
117	PMB	1	310,241,150	19.5529	1	13,445,791,200
118	PREMIER	3	45,180,750	17.6262	0	10,563,259,350
119	PRESTAR	3	84,337,400	18.2503	0	-12,207,838,650
120	PRG	3	144,578,400	18.7893	0	24,975,918,600
121	RALCO	3	87,349,450	18.2854	0	-1,317,660,429
122	RAPID SYNER	3	108,433,800	18.5017	0	2,843,375,200
123	SARAWAK	3	105,421,750	18.4735	0	2,703,320,899
124	SIG GASES	3	160,602,506	18.8944	0	2,229,179,048
125	SLP	3	91,867,525	18.3359	0	12,609,742,506
126	TECHFAST	3	69,277,150	18.0536	0	1,132,850,077
127	TECNIC	3	143,975,990	18.7852	0	8,180,495,872
128	TIMBERWELL	3	271,084,500	19.4179	0	-22,768,085,950
129	UNITED U-LI	3	90,361,500	18.3193	0	-1,464,609,313
130	YI-LAI BERH	3	189,759,150	19.0613	0	-2,857,173,401

LAMPIRAN III

**HASIL UJI DESKRIPTIF STATISTIK, ASUMSI KLASIK, DAN UJI
HIPOTESIS**

Hasil Uji Deskriptif Statistik

Model 1 Indonesia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TENURE	130	1	3	1.407692308	0.618777913
ROTASI	130	0	1	0.330769231	0.472310198
AUDIT_FEE	130	3887366	116589000000	4461965519.79	11837580934.46
QA	130	-290711327000	314327000000	3934542992.15	127680221466.84
Valid N (listwise)	130				

Model 2 Malaysia

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
TENURE	130	1	3	1.923076923	0.831691884
ROTASI	130	0	1	0.084615385	0.279385133
AUDIT_FEE	130	12048200	707831750	179739253.6	131969161.3
QA	130	25394060122	24975918600	-682354335	11198769991
Valid N (listwise)	130				

Hasil Uji Normalitas

Model 1 Indonesia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters(a,b)	Mean	0.0000444
	Std. Deviation	121368909069.92
Most Extreme Differences	Absolute	0.039
	Positive	0.039
	Negative	-0.036
Kolmogorov-Smirnov Z		0.440
Asymp. Sig. (2-tailed)		0.990

a. Test distribution is Normal.

b. Calculated from data.

Model 2 Malaysia

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		130
Normal Parameters(a,b)	Mean	-0.0000015
	Std. Deviation	11040133346
Most Extreme Differences	Absolute	0.081
	Positive	0.081
	Negative	-0.056
Kolmogorov-Smirnov Z		0.925
Asymp. Sig. (2-tailed)		0.359

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Model 1 Indonesia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error		Tolerance	VIF
1 (Constant)	-261904266639.48	146895945624.13			
TENURE	-14989502432.23	19830674501.62	-0.073	0.776	1.288
FEE	14820990471.16	6928345828.34	0.182	0.990	1.010
ROTASI	-75434189779.95	25872002452.58	-0.279	0.783	1.277

a. Dependent Variable: QA

Model 2 Malaysia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
	B	Std. Error		Tolerance	VIF
1 (Constant)	-14595692864	28518389354			
TENURE	2310904131	1261145417	0.172	0.879	1.137
FEE	486178061.2	1502164326	0.029	0.974	1.027
ROTASI	3962802592	3761788681	0.099	0.876	1.142

a. Dependent Variable: QA

Hasil Uji Heteroskedastisitas

Model 1 Indonesia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-75977493271	84015329557		0.904	0.368
TENURE	7382878910	11341910401	0.064	0.651	0.516
FEE	7512574344	3962582191	0.166	1.896	0.060
ROTASI	17142605859	14797173626	0.114	1.159	0.249

a. Dependent Variable: Abs_Res4

Model 2 Malaysia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-20871841155	18150355511		1.150	0.252
TENURE	-964353357.5	802648332.7	-0.112	1.201	0.232
FEE	1669760182	956043351.9	0.154	1.747	0.083
ROTASI	-3434083085	2394167534	-0.134	1.434	0.154

a. Dependent Variable: Abs_Res3Gjl

Hasil Uji Autokorelasi

Model 1 Indonesia

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.311	0.096	0.075	122805277517.61	1.792

a. Predictors: (Constant), ROTASI, FEE, TENURE

b. Dependent Variable: QA

Model 2 Malaysia

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.168	0.028	0.005	11170790360	2.182

a Predictors: (Constant), ROTASI, FEE, TENURE

b Dependent Variable: QA

Hasil Uji Koefisien Determinasi (*Adjusted R²*)

Model 1 Indonesia

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.311	0.096	0.075	122805277517.61	1.792

a. Predictors: (Constant), ROTASI, FEE, TENURE

b. Dependent Variable: QA

Model 2 Malaysia

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	0.168	0.028	0.005	11170790360	2.182

a. Predictors: (Constant), ROTASI, FEE, TENURE

b. Dependent Variable: QA

Hasil Uji Nilai F (dalam jutaan)

Model 1 Indonesia

ANOVA(b)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	202765665584677000.00	3	67588555194892200.00	4.482	0.005
Residual	1900223159458170000.00	126	15081136186176000.00		
Total	2102988825042850000.00	129			

- a. Predictors: (Constant), ROTASI, FEE, TENURE
b. Dependent Variable: QA

Model 2 Malaysia

ANOVA(b)

Model	Sum of Squares	df	Mean Square	F	Sig.
1 Regression	455099745734255.00	3	151699915244752.00	1.216	0.307
Residual	15723106215299000.00	126	124786557264278.00		
Total	16178205961033300.00	129			

- a. Predictors: (Constant), ROTASI, FEE, TENURE
b. Dependent Variable: QA

Hasil Uji nilai t

Model 1 Indonesia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-261904266639.48	146895945624.13		-1.783	0.077
TENURE	-14989502432.23	19830674501.62	-0.073	-0.756	0.451
FEE	14820990471.16	6928345828.34	0.182	2.139	0.034
ROTASI	-75434189779.95	25872002452.58	-0.279	-2.916	0.004

a. Dependent Variable: QA

Model 2 Malaysia

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	-14595692864	28518389354		-0.512	0.610
TENURE	2310904131	1261145417	0.172	1.832	0.069
FEE	486178061.2	1502164326	0.029	0.324	0.747
ROTASI	3962802592	3761788681	0.099	1.053	0.294

a. Dependent Variable: QA

Hasil Uji Beda

Uji Independent Sample t-test

Group Statistics

PERUSAHAAN	N	Mean	Std. Deviation	Std. Error Mean
QA INDONESIA	130	3934542992.15	127680221466.84	11198296214.44
MALAYSIA	130	-682354334.99	11198769990.96	982197102.69

Independent Samples Test

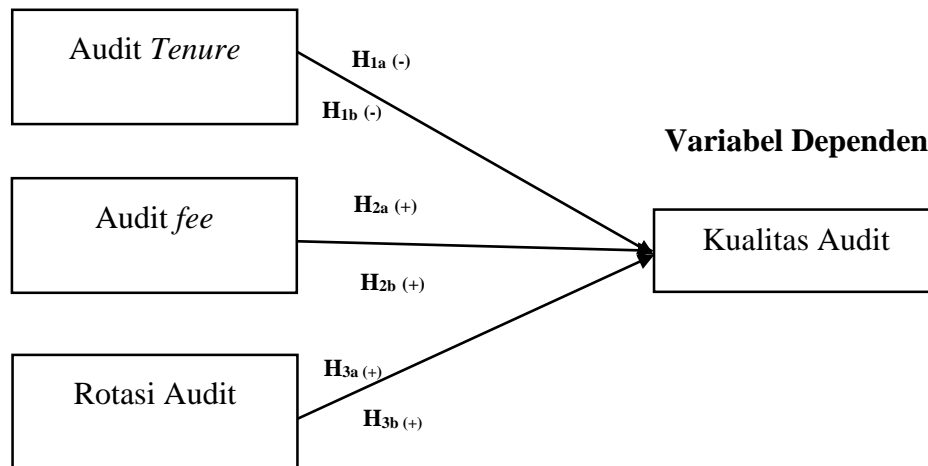
	Levene's Test for Equality of Variances		t-test for Equality of Means						
	F	Sig.	t	df	Sig. (2-tailed)	Mean Difference	Std. Error Difference	95% Confidence Interval of the Difference	
								Lower	Upper
QA									
Equal variances assumed	177.565	0.00	0.411	258	0.682	4616897327	11241287704	-17519462004	26753256658
Equal variances not assumed			0.411	130.985	0.682	4616897327	11241287704	-17621075509	26854870163

LAMPIRAN IV
MODEL PENELITIAN

Model Penelitian

Pengaruh Audit Tenure, Audit Fee, dan Rotasi Audit terhadap Kualitas Audit

Variabel Independen



Terdapat Perbedaan Kualitas Audit di Indonesia dengan Malaysia

