

LAMPIRAN

LAMPIRAN I
NAMA PERUSAHAAN

**DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
INDONESIA TAHUN 2014-2016**

NO	KODE	NAMA PERUSAHAAN
1.	ADES	Akasha Wira International Tbk <i>d.h Ades Waters Indonesia Tbk</i>
2.	ALKA	Alaska Industrindo Tbk
3.	ALDO	Alkindo Naratama Tbk
4.	ALMI	Alumindo Light Metal Industry Tbk
5.	MYTX	Apac Citra Centertex Tbk
6.	AKPI	Argha Karya Prima Industry Tbk
7.	ARNA	Arwana Citra Mulia Tbk
8.	APLI	Asiaplast Industries Tbk
9.	AUTO	Astra Auto Part Tbk
10.	ASII	Astra International Tbk
11.	RMBA	Bentoel International Investama Tbk
12.	BRNA	Berlina Tbk
13.	BTON	Beton Jaya Manunggal Tbk
14.	IGAR	Champion Pasific Indonesia Tbk <i>d.h Kageo Igar Jaya Tbk</i>
15.	CPIN	Charoen Pokphand Indonesia Tbk
16.	CINT	Chitose Internasional Tbk
17.	DVLA	Darya Varia Laboratoria Tbk
18.	DLTA	Delta Djakarta Tbk
19.	DPNS	Duta Pertiwi Nusantara
20.	EKAD	Ekadharna International Tbk
21.	FASW	Fajar Surya Wisesa Tbk

22.	GJTL	Gajah Tunggal Tbk
23.	GGRM	Gudang Garam Tbk
24.	HMSP	Hanjaya Mandala Sampoerna Tbk
25.	SMCB	Holcim Indonesia Tbk <i>d.h Semen Cibinong Tbk</i>
26.	IMPC	Impack Pratama Industri Tbk
27.	SRSN	Indo Acitama Tbk
28.	INTP	Indocement Tunggal Prakasa Tbk
29.	INDF	Indofood Sukses Makmur Tbk
30.	IMAS	Indomobil Sukses International Tbk
31.	INCI	Intan Wijaya International Tbk
32.	IKAI	Inti Keramik Alam Asri Industri Tbk
33.	JKSW	Jakarta Kyoei Steel Work LTD Tbk
34.	JPFA	Japfa Comfeed Indonesia Tbk
35.	JPRS	Jaya Pari Steel Tbk
36.	JECC	Jembo Cable Company Tbk
37.	KLBF	Kalbe Farma Tbk
38.	KICI	Kedaung Indag Can Tbk
39.	KIAS	Keramika Indonesia Assosiasi Tbk
40.	KBRI	Kertas Basuki Rachmat Indonesia Tbk
41.	KAEF	Kimia Farma Tbk
42.	KBLI	KMI Wire and Cable Tbk
43.	LION	Lion Metal Works Tbk
44.	LMSH	Lionmesh Prima Tbk
45.	MAIN	Malindo Feedmill Tbk

46.	MBTO	Martina Berto Tbk
47.	MYOR	Mayora Indah Tbk
48.	MERK	Merck Tbk
49.	MLIA	Mulia Industrindo Tbk
50.	MLBI	Multi Bintang Indonesia Tbk
51.	LPIN	Multi Prima Sejahtera Tbk <i>d.h Lippo Enterprises Tbk</i>
52.	MRAT	Mustika Ratu Tbk
53.	ROTI	Nippon Indosari Corporindo Tbk
54.	NIPS	Nippres Tbk
55.	HDTX	Panasia Indo Resources Tbk <i>d.h Panasia Indosyntec Tbk</i>
56.	PSDN	Prashida Aneka Niaga Tbk
57.	PYFA	Pyridam Farma Tbk
58.	RICY	Ricky Putra Globalindo Tbk
59.	BAJA	Saranacentral Bajatama Tbk
60.	SKBM	Sekar Bumi Tbk
61.	SIAP	Sekawan Intipratama Tbk
62.	SMSM	Selamat Sempurna Tbk
63.	SMBR	Semen Baturaja Persero Tbk
64.	SMGR	Semen Indonesia Tbk <i>d.h Semen Gresik Tbk</i>
65.	BATA	Sepatu Bata Tbk
66.	STTP	Siantar Top Tbk
67.	SIPD	Siearad Produce Tbk
68.	STAR	Star Petrochem Tbk
69.	SPMA	Suparma Tbk

70.	SCCO	Supreme Cable Manufacturing and Commerce Tbk
71.	TOTO	Surya Toto Indonesia Tbk
72.	SQBB	Taisho Pharmaceutical Indonesia Tbk
73.	TSPC	Tempo Scan Pasific Tbk
74.	TIRT	Tirta Mahakam Resources Tbk
75.	ALTO	Tri Banyan Tirta Tbk
76.	TRST	Trias Sentosa Tbk
77.	TRIS	Trisula International Tbk
78.	TALF	Tunas Alfin Tbk
79.	VOKS	Voksel Electric Tbk
80.	CEKA	Wilmar Cahaya Indonesia Tbk <i>d.h Cahaya Kalbar Tbk</i>
81.	WIIM	Wismilak Inti Makmur Tbk

**DAFTAR SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
MALAYSIA TAHUN 2014-2016**

NO	KODE	NAMA PERUSAHAAN
1.	ABM	Abm Fujiya Berhad
2.	ACME	Acme Holdings Berhad
3.	ADVA	Advanced Packaging Technology Berhad
4.	ADVE	Adventa Berhad
5.	AEMU	Ae Multi Holdings Berhad
6.	AJIYA	Ajiya Berhad
7.	ALUM	Alumunium Company of Malaysia Berhad
8.	AMAL	Amalgamated Industrial Steel Berhad
9.	ANCOM	Ancom Berhad
10.	ANN	Ann Joo Resources Berhad
11.	APM	APM Automotive Holdings Berhad
12.	ASKN	Asia Knight Berhad
13.	ASPO	Asia Poly Holdings Berhad
14.	ASTINO	Astino Berhad
15.	ATSY	AT Systematization Berhad
16.	ATTA	Atta Global Group Berhad
17.	ATUR	Aturmaju Resources Berhad
18.	BOIL	Boilermech Holdings Berhad
19.	BOON	Boon Koon Group Berhad
20.	BOUST	Boustead Heavy Industries Corporation Berhad

21.	BOXP	Box-Pak Berhad
22.	BPPL	BP Plastic Holding Berhad
23.	BRIGHT	Bright Packaging Industry Berhad
24.	BSL	BSL Corporation Berhad
25.	BTM	BTM Resources Berhad
26.	CAHYA	Cahaya Mata Sarawak Berhad
27.	CAN	Can-One Berhad
28.	CARE	Careplus Group Berhad
29.	CBIN	CB Industrial Product Holding Berhad
30.	CENTRAL	Central Industrial Corporation Berhad
31.	CHEM	Chemical Company of Malaysia Berhad
32.	CHIN	Chin Well Holdings Berhad
33.	CHOO	Choo Bee Metal Industries Berhad
34.	CME	CME Group Berhad
35.	CAN	CN Asia Corporation Berhad
36.	CONFROT	Confrot Gloves Berhad
37.	COMIN	Comintel Corporation Berhad
38.	COMP	Computer Forms Berhad
39.	CONCR	Concrete Engineering Products Berhad
40.	CSC	CSC Steel Holdings Berhad
41.	CYL	CYL Corporation Berhad
42.	DAIBOCHI	Daibochi Plastic And Packaging Industry Berhad
43.	DENKO	Denko Industrial Corporation Berhad
44.	DNONCE	D'nonce Technology Berhad

45.	DOLO	Dolomite Corporation Berhad
46.	DOMIN	Dominant Enterprise Berhad
47.	DRB	DRB Hicom Berhad
48.	DUFU	Dufu Technology Corporation Berhad
49.	EGIN	EG Industries Berhad
50.	EKSON	Eksons Corporation Berhad
51.	EON	Eonmetall Group Berhad
52.	EPMA	EP Manufacturing Berhad
53.	ESCE	ES Ceramic Technology Berhad
54.	EVFI	Evergreen Fibreboard Berhad
55.	EVSE	Eversendai Corporation Berhad
56.	FACB	Facb Industries Incorporation Berhad
57.	FAVE	Favelle Favco Berhad
58.	FIBON	Fibon Berhad
59.	FIMA	Fima Corporation Berhad
60.	FOCUS	Focus Lumber Berhad
61.	GESHEN	Ge-Shen Corporation Berhad
62.	GLOFOR	Globaltec Formation Berhad
63.	GOLDEN	Golden Pharos Berhad
64.	GPA	GPA Holdings Berhad
65.	GREEN	Greenyfield Berhad
66.	GUH	GUH Holdings Berhad
67.	HALEX	Halex Holdings Berhad
68.	HARTA	Hartalega Holdings Berhad

69.	HENGHU	Heng Huat Resource Berhad
70.	HENGYU	Hengyuan Refining Company Berhad
71.	HEVE	Heveboard Berhad
72.	HEXZA	Hexza Corporation Berhad
73.	HIAPHU	Hiap Huat Holding Berhad
74.	HIAPTE	Hiap Teck Venture Berhad
75.	HOWAH	HO Wah Genting Berhad
76.	HOCK	Hock Heng Stone Industries Berhad
77.	HUME	Hume Industries Berhad
78.	IDEAL	Ideal Jacobs Corporation Berhad
79.	IMASPRO	Imaspro Corporation Berhad
80.	IRETEX	Ire-Tex Corporation Berhad
81.	JAG	JAG Berhad
82.	JASKI	Jasa Kita Berhad
83.	JMR	JMR Conglomeration Berhad
84.	KSENG	K.Seng Seng Corporation Berhad
85.	KECK	Keck Seng Berhad
86.	KEIN	Kein Hing International Berhad
87.	KIA	Kia Lim Berhad
88.	KIAN	Kian Joo Can Factory Berhad
89.	KIM	Kim Hin Industry Berhad
90.	KINS	Kinsteel BHD
91.	KKB	KKB Engineering Berhad
92.	KOBAY	Kobay Technology Berhad

93	KOMARK	Komark Corporation Berhad
94	KOSSAN	Kossan Rubber Industries Berhad
95	KYM	KYM Holdings Berhad
96	LAFARGE	Lafarge Malaysia Berhad
97	LBAL	LB Aluminium Berhad
98	LCTH	LCTH Corporation Berhad
99	LESTE	Leader Steel Holdings Berhad
100	LEON	Leon Fuat Berhad
101	LEWEKO	Leweko Resources Berhad
102	LIDIV	Lion Diversified Holdings Berhad
103	LIIND	Lion Industries Corporation Berhad
104	LUSTER	Luster Industries Berhad
105	LYSAGHT	Lysaght Galvanized Steel Berhad
106	MASME	Malaysia Smelting Corporation Berhad
107	MASTE	Malaysia Steel Works Berhad
108	MPACK	Master-Pack Group Berhad
109	MCE	MCE Holdings Berhad
110	MELEW	Melewar Industrial Berhad
111	MENTIGA	Mentiga Corporation Berhad
112	METROD	Metrod Holdings Berhad
113	MIECO	Mieco Chipboard Berhad
114	MQTEC	MQ Technology Berhad
115	MUAR	Muar Ban Lee Group Berhad
116	MUDA	Muda Holdings Berhad

117	MYCRON	Mycron Steel Berhad
118	NWP	NWP Holdings Berhad
119	NYLEX	Nylex Berhad
120	OCEAN	Oceancash Pacific Berhad
121	OKA	OKA Corporation Berhad
122	ORNA	Ornapaper Berhad
123	PARES	P.A. Resources Berhad
124	PIEIN	P.I.E. Industrial Berhad
125	SADUR	Perusahaan Sadur Timah Malaysia Berhad
126	PEMAS	Petron Malaysia Refining & Marketing Berhad
127	PENAS	Petronas Chemical Group Berhad
128	PLAS	Plastrade Technology Berhad
129	PMB	PMB Technology Berhad
130	PNE	PNE PCB Berhad
131	POLY	Poly Glass Fibre Berhad
132	PRESS	Press Metal Aluminium Berhad
133	PRESTAR	Prestar Resources Berhad
134	PRG	PRG Holding Berhad
135	PRICE	Priceworth Berhad
136	PUBPAC	Public Packages Berhad
137	QUACON	Quality Concrete Berhad
138	RALCO	Ralco Corporation Berhad
139	RAPID	Rapid Synergy Berhad
140	RESIN	Resintech Berhad

141	RUBBER	Rubberex Corporation Berhad
142	SANICHI	Sanichi Technology Berhad
143	SAPURA	Sapura Industrial Berhad
144	SARCA	Sarawak Cable Berhad
145	SARCO	Sarawak Consolidated Berhad
146	SCES	SC Estate Builder Berhad
147	SCAN	Scanwolf Corporation Berhad
148	SCGM	SCGM Berhad
149	SCIENT	Scientex Berhad
150	SCOMI	Scomi Engineering Berhad
151	SCOPE	Scope Industries Berhad
152	SEACERA	Seacera Group Berhad
153	SEALINK	Sealink International Berhad
154	SERSOL	Sersol Berhad
155	SIGGAS	Sig Gases Berhad
156	SINO	Sino Hua-An International Berhad
157	SKBSHU	SKB Shutters Corporation Berhad
158	SKPRES	SKP Resource Berhad
159	SLPRES	SLP Resource Berhad
160	SMIS	SMIS Corporation Berhad
161	SOUAC	Southern Acids Berhad
162	SOUST	Southern Steel Berhad
163	STONE	Stone Master Corporation Berhad
164	SUBUR	Subur Tiasa Holdings Berhad

165	SUPTEC	Supercomnet Technologies Berhad
166	SUPER	Superlon Holdings Berhad
167	TAANN	Ta Ann Holdings Berhad
168	TAWIN	Ta Win Holdings Berhad
169	TASEK	Tasek Corporation Berhad
170	TECHFAS	Techfast Holdings Berhad
171	TECKGU	Teck Guan Industries Berhad
172	THONG	Thong Guan Industries Berhad
173	TIEN	Tien Wah Press Holdings Berhad
174	TIMBER	Timberwell Berhad
175	TOMYPAK	Tomypak Holdings Berhad
176	TONG	Tong Herr Resources Berhad
177	TOPGLO	Top Glove Corporation Berhad
178	TOYI	Toyo Ink Group Berhad
179	TURIYA	Turiya Berhad
180	UCHI	Uchi Technologies Berhad
181	UMS	Ums-Niken Group Berhad
182	UNIULI	United U-Li Corporation Berhad
183	VSIN	V.S. Industry Berhad
184	WAHSE	Wah Seong Corporation Berhad
185	WATTA	Watta Holdings Berhad
186	WEIDA	Weida Berhad
187	WELL	Wellcall Holdings Berhad
188	WHITE	White Horse Berhad

189	WONGEN	Wong Engineering Corporation Berhad
190	WOODLA	Woodlandor Holding Berhad
191	WTK	Wtk Holdings Berhad
192	WZSA	Wz Satu Berhad
193	YILAI	Yi-Lai Berhad
194	YLI	Yli Holdings Berhad

LAMPIRAN II
DATA SAMPEL PERUSAHAAN

**HASIL SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
INDONEISA TAHUN 2014-2016**

NO	KODE	TAHUN	AT	AF	LN_FEE	KAP	AD	AQ
1.	ADES	2014	1	115,000,000	18.56	0	89	0.069
		2015	2	305,000,000	19.54	0	87	-0.024
		2016	3	492,000,000	20.01	0	83	0.002
2.	ALKA	2014	1	1,383,618,000	21.05	0	86	-0.054
		2015	2	716,426,000	20.39	0	87	-0.159
		2016	3	594,633,000	20.20	0	86	0.222
3.	ALDO	2014	1	1,008,147,000	20.73	0	77	-0.066
		2015	2	596,368,646	20.21	0	77	-0.106
		2016	1	764,738,002	20.46	0	78	-0.023
4.	ALMI	2014	1	642,666,490	20.28	0	83	-0.332
		2015	2	473,076,000	19.97	0	88	0.258
		2016	3	298,893,590	19.52	0	86	0.256
5.	MYTX	2014	1	1,055,000,000	20.78	0	119	0.009
		2015	2	765,000,000	20.46	0	81	0.030
		2016	3	678,000,000	20.33	0	166	0.085
6.	AKPI	2014	1	4,125,075,000	22.14	1	100	0.053
		2015	2	3,730,643,000	22.04	1	77	-0.056
		2016	3	3,437,060,000	21.96	1	82	0.006
7.	ARNA	2014	1	1,340,000,000	21.02	1	49	-0.076
		2015	2	1,505,999,996	21.13	1	60	-0.034
		2016	3	1,452,400,000	21.10	1	67	-0.053
8.	APLI	2014	1	300,000,000	19.52	1	79	0.250
		2015	2	2,815,000,000	21.76	1	88	-0.010
		2016	3	713,956,500	20.39	1	73	-0.031
9.	AUTO	2014	1	10,323,000,000	23.06	1	51	-0.097
		2015	2	11,422,000,000	23.16	1	51	-0.006
		2016	3	17,112,000,000	23.56	1	51	0.014
10.	ASII	2014	1	77,000,000,000	25.07	1	57	0.262
		2015	2	96,000,000,000	25.29	1	56	0.005
		2016	3	109,000,000,000	25.41	1	58	-0.007
11.	RMBA	2014	1	5,038,000,000	22.34	1	86	0.085
		2015	2	1,579,000,000	21.18	1	77	-0.089
		2016	1	1,981,000,000	21.41	1	72	-0.073

12.	BRNA	2014	1	2,378,221,000	21.59	0	82	0.039
		2015	2	3,880,073,000	22.08	0	90	0.092
		2016	3	2,747,466,000	21.73	0	86	0.004
13.	BTON	2014	1	133,900,000	18.71	0	84	-0.036
		2015	2	119,900,000	18.60	0	84	-0.061
		2016	3	238,725,450	19.29	0	82	-0.005
14.	IGAR	2014	1	420,340,128	19.86	0	40	-0.100
		2015	2	820,174,862	20.53	0	50	-0.012
		2016	3	2,737,438,689	21.73	0	48	-0.013
15.	CPIN	2014	1	19,229,000,000	23.68	1	86	-0.108
		2015	2	28,676,000,000	24.08	1	89	-0.082
		2016	3	39,255,000,000	24.39	1	88	0.024
16.	CINT	2014	1	441,137,625	19.90	0	76	-0.095
		2015	1	825,211,357	20.53	0	74	-0.064
		2016	1	815,386,916	20.52	0	81	-0.024
17.	DVLA	2014	1	2,377,207,000	21.59	1	57	-0.006
		2015	2	8,441,824,000	22.86	1	68	0.039
		2016	3	3,970,613,000	22.10	1	68	0.001
18.	DLTA	2014	1	3,278,230,000	21.91	1	86	-0.099
		2015	2	4,286,136,000	22.18	1	89	0.004
		2016	3	3,887,366,000	22.08	1	83	-0.009
19.	DPNS	2014	1	161,627,625	18.90	0	84	-0.065
		2015	2	297,420,191	19.51	0	90	-0.044
		2016	3	178,808,736	19.00	0	79	-0.018
20.	EKAD	2014	1	946,902,462	20.67	0	79	-0.113
		2015	1	1,542,118,240	21.16	0	78	0.018
		2016	1	1,628,971,093	21.21	0	76	-0.108
21.	FASW	2014	1	2,858,212,969	21.77	1	69	0.089
		2015	2	2,916,282,505	21.79	1	88	0.042
		2016	3	8,122,300,446	22.82	1	52	0.011
22.	GJTL	2014	1	5,595,000,000	22.45	1	84	-0.033
		2015	2	9,652,000,000	22.99	1	88	-0.005
		2016	3	32,141,000,000	24.19	1	83	-0.028
23.	GGRM	2014	1	40,828,000,000	24.43	1	83	-0.094
		2015	2	59,806,000,000	24.81	1	78	-0.095
		2016	3	92,382,000,000	25.25	1	81	-0.044
24.	HMSP	2014	1	190,176,000,000	25.97	1	77	0.023
		2015	2	125,373,000,000	25.55	1	61	-0.222
		2016	3	126,035,000,000	25.56	1	65	-0.090

25.	SMCB	2014	1	31,425,000,000	24.17	1	48	-0.019
		2015	2	43,610,000,000	24.50	1	53	-0.053
		2016	3	28,049,000,000	24.06	1	54	-0.038
26.	IMPC	2014	1	1,771,745,139	21.30	0	76	-0.121
		2015	2	2,255,585,185	21.54	0	88	-0.053
		2016	3	5,005,596,193	22.33	0	83	-0.036
27.	SRSN	2014	1	1,046,125,000	20.77	0	86	-0.020
		2015	2	1,306,792,000	20.99	0	71	-0.171
		2016	3	1,071,455,000	20.79	0	76	0.016
28.	INTP	2014	1	20,807,000,000	23.76	1	64	-0.043
		2015	2	35,211,000,000	24.28	1	70	-0.030
		2016	3	39,076,000,000	24.39	1	72	-0.058
29.	INDF	2014	1	130,761,000,000	25.60	1	71	0.020
		2015	2	85,097,000,000	25.17	1	83	-0.006
		2016	3	86,106,000,000	25.18	1	79	-0.018
30.	IMAS	2014	1	15,610,999,140	23.47	1	82	-0.081
		2015	2	16,526,634,041	23.53	1	84	0.006
		2016	3	18,046,303,110	23.62	1	82	0.002
31.	INCI	2014	1	237,090,000	19.28	0	83	-0.153
		2015	1	229,852,200	19.25	0	71	-0.074
		2016	2	161,500,000	18.90	0	83	-0.143
32.	IKAI	2014	1	274,030,302	19.43	0	85	-0.056
		2015	1	230,093,129	19.25	0	89	-0.080
		2016	2	75,081,630	18.13	0	88	-0.041
33.	JKSW	2014	1	87,500,000	18.29	0	86	0.021
		2015	2	120,500,000	18.61	0	88	0.091
		2016	1	89,500,000	18.31	0	89	0.003
34.	JPFA	2014	1	26,646,000,000	24.01	0	84	0.017
		2015	2	26,772,000,000	24.01	0	82	0.017
		2016	3	48,011,000,000	24.59	0	59	-0.030
35.	JPRS	2014	1	525,439,448	20.08	0	82	-0.057
		2015	2	285,233,197	19.47	0	82	-0.068
		2016	3	163,750,000	18.91	0	82	0.030
36.	JECC	2014	1	2,051,655,000	21.44	0	83	0.049
		2015	2	2,319,314,000	21.56	0	84	-0.008
		2016	3	1,159,831,000	20.87	0	86	-0.021
37.	KLBF	2014	1	28,554,379,587	24.08	1	71	-0.049
		2015	2	26,007,817,140	23.98	1	71	-0.005
		2016	3	31,657,019,673	24.18	1	76	-0.037

38.	KICI	2014	1	149,376,500	18.82	0	63	-0.086
		2015	2	237,041,639	19.28	0	88	-0.002
		2016	3	266,625,850	19.40	0	68	-0.087
39.	KIAS	2014	1	10,248,366,824	23.05	0	49	-0.079
		2015	2	25,483,689,893	23.96	0	75	-0.020
		2016	1	5,395,000,000	22.41	1	89	0.052
40.	KBRI	2014	1	1,043,335,763	20.77	0	82	-0.199
		2015	1	1,699,573,514	21.25	0	88	-0.039
		2016	2	993,183,745	20.72	0	89	-0.002
41.	KAEF	2014	1	8,971,161,406	22.92	0	51	-0.004
		2015	2	8,177,071,892	22.82	0	54	-0.037
		2016	3	11,706,837,224	23.18	0	54	-0.039
42.	KBLI	2014	1	963,448,617	20.69	1	79	-0.021
		2015	2	1,191,872,692	20.90	1	81	-0.058
		2016	3	2,040,324,338	21.44	1	80	-0.075
43.	LION	2014	1	306,316,000	19.54	0	75	-0.008
		2015	2	326,988,760	19.61	0	84	-0.015
		2016	3	326,332,280	19.60	0	74	-0.015
44	LMSH	2014	1	826,049,507	20.53	0	70	-0.033
		2015	2	669,536,021	20.32	0	84	-0.031
		2016	3	658,237,881	20.31	0	74	-0.079
45.	MAIN	2014	1	6,241,966,000	22.55	0	86	-0.110
		2015	2	7,595,238,000	22.75	0	84	-0.067
		2016	3	6,065,187,000	22.53	0	88	-0.078
46.	MBTO	2014	1	990,613,973	20.71	0	84	-0.037
		2015	2	1,414,255,338	21.07	0	81	-0.009
		2016	3	3,476,041,465	21.97	0	79	-0.042
47.	MYOR	2014	1	3,036,681,758	21.83	0	86	-0.094
		2015	2	6,371,646,804	22.58	0	82	-0.035
		2016	3	9,631,170,654	22.99	0	74	-0.036
48.	MERK	2014	1	1,608,977,000	21.20	1	59	0.109
		2015	2	9,983,554,000	23.02	1	64	0.112
		2016	3	6,607,959,000	22.61	1	60	0.020
49.	MLIA	2014	1	2,660,540,000	21.70	1	71	-0.024
		2015	2	2,412,795,000	21.60	1	88	-0.004
		2016	3	5,069,659,000	22.35	1	86	-0.054
50.	MLBI	2014	1	82,395,000,000	25.13	1	75	0.008
		2015	1	135,477,000,000	25.63	1	74	0.121
		2016	2	116,589,000,000	25.48	1	59	0.024

51.	LPIN	2014	1	495,664,200	20.02	0	89	-0.089
		2015	2	14,827,231,724	23.42	0	151	0.167
		2016	3	3,331,577,400	21.93	0	88	0.163
52.	MRAT	2014	1	15,796,588,740	23.48	0	85	-0.072
		2015	1	17,168,130,673	23.57	0	89	-0.056
		2016	2	17,035,962,932	23.56	0	83	-0.051
53.	ROTI	2014	1	15,796,588,740	23.48	1	79	-0.001
		2015	2	15,796,588,740	23.48	1	85	0.018
		2016	3	19,287,715,954	23.68	1	67	0.000
54.	NIPS	2014	1	588,535,000	20.19	0	86	-0.011
		2015	2	756,741,000	20.44	0	86	0.151
		2016	3	3,625,735,000	22.01	0	139	0.039
55.	HDTX	2014	1	323,265,000	19.59	0	75	-0.022
		2015	2	1,221,752,000	20.92	0	75	-0.027
		2016	1	1,335,723,000	21.01	0	66	0.023
56.	PSDN	2014	1	1,224,800,000	20.93	1	77	0.133
		2015	2	930,000,000	20.65	1	89	-0.008
		2016	3	910,000,000	20.63	1	86	0.020
57.	PYFA	2014	1	185,950,000	19.04	0	75	-0.096
		2015	2	490,110,489	20.01	0	81	-0.032
		2016	3	613,144,832	20.23	0	76	-0.058
58.	RICY	2014	1	1,772,960,656	21.30	0	84	-0.032
		2015	2	1,441,968,019	21.09	0	78	0.038
		2016	1	2,641,050,265	21.69	0	80	0.042
59.	BAJA	2014	1	346,601,056	19.66	0	79	-0.067
		2015	2	954,916,282	20.68	0	78	-0.033
		2016	3	354,161,727	19.69	0	74	-0.051
60.	SKBM	2014	1	1,393,868,791	21.06	0	85	-0.133
		2015	1	1,205,085,401	20.91	0	89	-0.057
		2016	2	1,498,108,184	21.13	0	86	-0.093
61.	SIAP	2014	1	5,551,911,824	22.44	0	86	0.216
		2015	1	443,034,470	19.91	0	85	0.012
		2016	2	1,349,361,818	21.02	0	73	-0.003
62.	SMSM	2014	1	1,696,000,000	21.25	1	84	-0.067
		2015	2	4,988,000,000	22.33	1	89	-0.016
		2016	3	4,744,000,000	22.28	1	88	-0.007
63.	SMBR	2014	1	3,291,956,000	21.91	0	44	-0.037
		2015	2	8,279,126,000	22.84	0	46	0.007
		2016	1	6,462,244,000	22.59	0	45	-0.127

64.	SMGR	2014	1	52,454,481,000	24.68	1	44	-0.036
		2015	2	75,932,076,000	25.05	1	46	-0.005
		2016	3	81,935,827,000	25.13	1	48	-0.054
65.	BATA	2014	1	6,870,759,000	22.65	1	85	-0.053
		2015	2	3,314,954,000	21.92	1	88	-0.195
		2016	3	4,088,801,000	22.13	1	89	-0.084
66.	STTP	2014	1	1,632,740,638	21.21	0	86	-0.103
		2015	2	2,288,510,621	21.55	0	81	-0.040
		2016	3	2,746,739,492	21.73	0	157	-0.065
67.	SIPD	2014	1	4,803,399,234	22.29	0	148	-0.066
		2015	2	19,653,052,177	23.70	0	130	0.134
		2016	3	28,092,993,200	24.06	0	76	-0.010
68.	STAR	2014	1	331,923,071	19.62	0	78	-0.086
		2015	2	678,036,000	20.33	0	88	-0.032
		2016	1	276,542,000	19.44	0	89	-0.016
69.	SPMA	2014	1	3,426,447,643	21.95	0	89	-0.082
		2015	1	4,346,409,855	22.19	0	88	-0.020
		2016	1	7,970,351,900	22.80	0	88	-0.003
70.	SCCO	2014	1	2,692,435,540	21.71	0	82	-0.075
		2015	2	1,046,351,407	20.77	0	78	-0.042
		2016	3	2,727,089,294	21.73	0	76	0.033
71.	TOTO	2014	1	4,940,354,061	22.32	1	84	-0.031
		2015	2	2,692,435,540	21.71	1	89	-0.052
		2016	3	2,692,435,540	21.71	1	86	0.002
72.	SQBB	2014	1	989,734,000	20.71	1	72	-0.040
		2015	2	2,163,142,000	21.49	1	82	0.036
		2016	3	2,229,792,000	21.53	1	88	0.080
73.	TSPC	2014	1	17,314,461,179	23.57	0	78	-0.040
		2015	2	9,143,872,347	22.94	0	78	0.004
		2016	3	10,630,346,457	23.09	0	75	-0.014
74.	TIRT	2014	1	694,881,795	20.36	0	84	-0.002
		2015	2	465,712,883	19.96	0	83	0.022
		2016	1	373,235,647	19.74	0	82	-0.066
75.	ALTO	2014	1	733,054,545	20.41	0	110	-0.080
		2015	1	852,328,910	20.56	0	80	-0.032
		2016	1	536,501,666	20.10	0	88	-0.019
76.	TRST	2014	1	1,959,708,158	21.40	1	75	-0.006
		2015	2	2,146,030,393	21.49	1	75	-0.027
		2016	3	1,735,472,963	21.27	1	76	-0.020

77.	TRIS	2014	1	3,658,775,010	22.02	0	76	-0.116
		2015	1	4,963,793,300	22.33	0	74	-0.022
		2016	1	7,602,737,274	22.75	0	81	-0.020
78.	TALF	2014	1	1,136,250,000	20.85	0	76	-0.037
		2015	2	431,118,182	19.88	0	78	-0.075
		2016	3	589,665,909	20.20	0	80	-0.168
79.	VOKS	2014	1	1,275,078,931	20.97	0	105	0.051
		2015	2	2,585,578,828	21.67	0	98	-0.051
		2016	3	3,062,449,874	21.84	0	76	-0.025
80.	CEKA	2014	1	3,615,852,014	22.01	1	85	-0.071
		2015	2	2,213,935,738	21.52	1	76	-0.067
		2016	3	1,677,809,111	21.24	1	80	-0.042
81.	WIIM	2014	1	8,827,118,203	22.90	0	82	-0.104
		2015	2	10,460,513,874	23.07	0	78	-0.076
		2016	3	10,982,548,072	23.12	0	86	-0.034

**HASIL SAMPEL PERUSAHAAN MANUFAKTUR DI BURSA EFEK
MALAYSIA TAHUN 2014-2016**

NO	KODE	TAHUN	AT	AF	LN_FEE	KAP	AD	AQ
1	ABM	2014	1	94,000	11.45	1	114	-0.018
		2015	2	94,000	11.45	1	97	-0.038
		2016	3	109,000	11.60	1	95	-0.087
2	ACME	2014	1	88,000	11.39	0	110	-0.031
		2015	2	82,000	11.31	0	120	0.055
		2016	3	82,000	11.31	0	109	-0.070
3	ADVA	2014	1	30,000	10.31	0	118	-0.057
		2015	1	30,000	10.31	0	90	-0.023
		2016	2	33,000	10.40	0	100	-0.039
4	ADVE	2014	1	82,000	11.31	1	119	0.216
		2015	2	92,000	11.43	1	116	0.042
		2016	3	125,000	11.74	1	119	-0.028
5	AEMU	2014	1	71,904	11.18	0	114	-0.004
		2015	2	88,293	11.39	0	96	0.016
		2016	3	95,673	11.47	0	111	-0.020
6	AJIYA	2014	1	122,000	11.71	1	131	0.007
		2015	1	126,000	11.74	1	131	0.005
		2016	2	154,000	11.94	1	129	-0.041
7	ALUM	2014	1	199,000	12.20	1	51	-0.088
		2015	2	203,000	12.22	1	57	-0.129
		2016	3	223,000	12.31	1	64	-0.055
8	AMAL	2014	1	100,000	11.51	0	111	-0.112
		2015	2	95,000	11.46	0	98	-0.101
		2016	3	95,000	11.46	0	108	-0.001
9	ANCOM	2014	1	3,643,000	15.11	0	121	-0.036
		2015	2	645,000	13.38	0	115	-0.066
		2016	3	823,000	13.62	0	118	-0.055
10	ANN	2014	1	316,000	12.66	1	114	0.002
		2015	2	352,000	12.77	1	104	-0.191
		2016	1	337,000	12.73	1	103	-0.007
11	APM	2014	1	385,000	12.86	1	98	0.029
		2015	2	389,000	12.87	1	99	-0.069
		2016	3	437,000	12.99	1	102	-0.062

12	ASKN	2014	1	81,500	11.31	0	122	-0.246
		2015	1	60,500	11.01	0	121	-0.537
		2016	1	102,000	11.53	0	96	0.302
13	ASPO	2014	1	57,000	10.95	1	94	-0.077
		2015	2	57,000	10.95	1	93	-0.039
		2016	3	72,000	11.18	1	96	0.052
14	ASTINO	2014	1	103,300	11.55	0	120	-0.025
		2015	2	103,300	11.55	0	122	-0.061
		2016	1	103,300	11.55	0	97	0.013
15	ATSY	2014	1	58,000	10.97	0	117	-0.098
		2015	2	92,000	11.43	0	114	-0.027
		2016	3	107,000	11.58	0	119	-0.093
16	ATTA	2014	1	111,400	11.62	0	114	0.038
		2015	2	116,600	11.67	0	122	0.011
		2016	3	118,000	11.68	0	92	-0.052
17	ATUR	2014	1	67,000	11.11	0	97	-0.303
		2015	1	72,000	11.18	0	99	-0.054
		2016	1	75,000	11.23	0	109	-0.421
18	BOIL	2014	1	69,500	11.15	0	98	-0.033
		2015	2	92,620	11.44	0	98	0.018
		2016	3	120,880	11.70	0	92	0.146
19	BOON	2014	1	69,000	11.14	0	107	-0.142
		2015	2	78,000	11.26	0	113	-0.009
		2016	3	85,500	11.36	0	111	-0.065
20	BOUST	2014	1	352,000	12.77	1	58	0.015
		2015	1	373,000	12.83	1	61	-0.055
		2016	2	391,000	12.88	1	60	0.105
21	BOXP	2014	1	160,781	11.99	1	62	-0.040
		2015	2	165,855	12.02	1	63	-0.027
		2016	1	221,225	12.31	0	62	-0.069
22	BPPL	2014	1	50,500	10.83	0	107	-0.030
		2015	2	57,000	10.95	0	106	0.056
		2016	3	65,000	11.08	0	107	-0.128
23	BRIGHT	2014	1	50,000	10.82	0	121	0.066
		2015	2	50,000	10.82	0	98	-0.049
		2016	3	50,000	10.82	0	105	-0.042
24	BSL	2014	1	135,000	11.81	1	114	-0.140
		2015	1	175,000	12.07	0	114	-0.065
		2016	2	198,879	12.20	0	107	0.006

25	BTM	2014	1	57,200	10.95	0	118	-0.237
		2015	2	57,200	10.95	0	110	-0.058
		2016	3	63,000	11.05	0	110	0.016
26	CAHYA	2014	1	724,000	13.49	1	72	-0.039
		2015	2	767,000	13.55	1	81	-0.036
		2016	1	824,000	13.62	1	73	0.030
27	CAN	2014	1	131,000	11.78	1	69	0.026
		2015	1	140,000	11.85	1	76	0.051
		2016	2	166,000	12.02	1	76	0.024
28	CARE	2014	1	97,000	11.48	0	110	0.003
		2015	2	158,000	11.97	0	106	0.002
		2016	1	157,000	11.96	1	109	0.166
29	CBIN	2014	1	344,000	12.75	0	120	0.005
		2015	2	336,000	12.72	0	113	-0.034
		2016	1	376,000	12.84	0	108	0.018
30	CENTRAL	2014	1	56,912	10.95	1	119	-0.046
		2015	2	56,412	10.94	1	106	-0.285
		2016	3	56,988	10.95	1	115	-0.066
31	CHEM	2014	1	873,000	13.68	1	77	-0.093
		2015	1	799,000	13.59	1	83	-0.087
		2016	2	755,000	13.53	1	83	-0.064
32	CHIN	2014	1	98,280	11.50	0	113	-0.029
		2015	2	113,176	11.64	0	92	-0.013
		2016	3	100,877	11.52	0	122	-0.015
33	CHOO	2014	1	146,000	11.89	0	79	0.092
		2015	1	152,000	11.93	0	78	-0.050
		2016	2	161,000	11.99	0	83	-0.128
34	CME	2014	1	75,000	11.23	1	117	0.015
		2015	2	93,000	11.44	1	108	-0.125
		2016	3	126,000	11.74	1	118	-0.059
35	CAN	2014	1	64,390	11.07	0	105	-0.125
		2015	1	61,631	11.03	0	106	-0.211
		2016	1	70,000	11.16	0	95	0.577
36	CONFROT	2014	1	101,200	11.52	0	119	-0.227
		2015	1	114,001	11.64	0	117	0.073
		2016	2	148,200	11.91	0	102	0.151
37	COMIN	2014	1	127,443	11.76	0	117	0.007
		2015	1	132,967	11.80	0	109	-0.053
		2016	2	136,761	11.83	0	109	0.022

38	COMP	2014	1	80,900	11.30	0	102	-0.063
		2015	2	83,600	11.33	0	104	-0.032
		2016	3	86,604	11.37	0	103	-0.077
39	CONCR	2014	1	98,000	11.49	1	114	-0.008
		2015	1	98,000	11.49	1	105	-0.020
		2016	2	155,000	11.95	1	105	0.024
40	CSC	2014	1	110,900	11.62	1	61	-0.087
		2015	1	110,900	11.62	1	53	0.051
		2016	1	111,020	11.62	1	61	-0.001
41	CYL	2014	1	64,500	11.07	1	115	-0.098
		2015	1	70,000	11.16	1	114	-0.045
		2016	2	70,000	11.16	1	107	-0.049
42	DAIBOCHI	2014	1	146,000	11.89	0	90	-0.032
		2015	2	154,000	11.94	0	88	-0.051
		2016	3	162,000	12.00	0	93	-0.108
43	DENKO	2014	1	85,000	11.35	0	112	-0.077
		2015	1	90,000	11.41	0	118	-0.017
		2016	1	115,973	11.66	0	102	-0.008
44	DNONCE	2014	1	265,757	12.49	1	122	0.079
		2015	2	304,398	12.63	1	122	0.136
		2016	1	290,280	12.58	0	30	-0.092
45	DOLO	2014	1	254,000	12.45	0	118	-0.021
		2015	2	279,000	12.54	0	98	0.009
		2016	1	244,000	12.40	0	116	-0.018
46	DOMIN	2014	1	165,169	12.01	0	115	0.095
		2015	2	172,360	12.06	0	98	0.031
		2016	3	191,937	12.16	0	103	-0.008
47	DRB	2014	1	6,301,000	15.66	1	112	0.012
		2015	1	6,598,000	15.70	1	100	0.037
		2016	2	6,911,000	15.75	1	90	-0.035
48	DUFU	2014	1	211,780	12.26	0	118	-0.059
		2015	1	197,670	12.19	0	95	-0.084
		2016	2	168,336	12.03	0	59	-0.035
49	EGIN	2014	1	107,000	11.58	1	120	-0.103
		2015	1	125,000	11.74	1	119	-0.005
		2016	2	111,000	11.62	0	119	0.056
50	EKSON	2014	1	141,000	11.86	1	115	-0.033
		2015	2	134,500	11.81	1	119	0.159
		2016	3	166,000	12.02	1	102	-0.152

51	EON	2014	1	149,836	11.92	0	114	-0.019
		2015	2	168,897	12.04	0	116	0.015
		2016	1	187,897	12.14	0	107	0.027
52	EPMA	2014	1	348,000	12.76	1	114	-0.090
		2015	1	348,000	12.76	1	91	-0.092
		2016	2	338,000	12.73	1	88	-0.142
53	ESCE	2014	1	53,202	10.88	0	114	-0.098
		2015	2	58,837	10.98	0	113	-0.101
		2016	1	67,264	11.12	0	112	-0.036
54	EVFI	2014	1	435,712	12.98	1	100	-0.045
		2015	1	465,434	13.05	0	103	-0.010
		2016	2	500,333	13.12	0	96	-0.055
55	EVSE	2014	1	680,000	13.43	1	120	-0.007
		2015	1	836,000	13.64	1	112	0.018
		2016	2	919,000	13.73	1	100	-0.033
56	FACB	2014	1	128,730	11.77	0	102	0.173
		2015	1	135,108	11.81	0	101	0.041
		2016	2	145,708	11.89	0	92	0.017
57	FAVE	2014	1	130,000	11.78	0	100	-0.004
		2015	1	137,000	11.83	0	92	-0.024
		2016	2	144,000	11.88	0	120	-0.057
58	FIBON	2014	1	68,000	11.13	0	100	-0.024
		2015	1	74,000	11.21	0	103	-0.045
		2016	2	76,000	11.24	0	94	-0.017
59	FIMA	2014	1	196,000	12.19	0	88	0.043
		2015	2	257,000	12.46	0	91	0.007
		2016	3	290,000	12.58	0	64	0.019
60	FOCUS	2014	1	83,000	11.33	1	106	0.011
		2015	1	85,000	11.35	1	96	0.074
		2016	2	90,000	11.41	1	87	-0.076
61	GESHEN	2014	1	89,000	11.40	0	113	-0.099
		2015	1	146,000	11.89	0	98	0.040
		2016	2	195,000	12.18	0	96	-0.036
62	GLOFOR	2014	1	495,000	13.11	1	119	-0.121
		2015	1	593,000	13.29	1	115	-0.151
		2016	2	897,000	13.71	1	109	-0.078
63	GOLDEN	2014	1	146,000	11.89	1	105	0.027
		2015	1	152,000	11.93	1	102	-0.154
		2016	2	175,000	12.07	1	108	-0.052

64	GPA	2014	1	166,000	12.02	0	115	-0.019
		2015	2	182,000	12.11	0	104	0.001
		2016	1	110,000	11.61	0	109	-0.179
65	GREEN	2014	1	109,000	11.60	1	97	-0.073
		2015	2	124,000	11.73	1	103	-0.066
		2016	1	88,000	11.39	1	100	-0.061
66	GUH	2014	1	177,000	12.08	0	103	0.018
		2015	1	195,000	12.18	0	99	-0.005
		2016	2	210,000	12.25	0	97	0.025
67	HALEX	2014	1	100,867	11.52	0	112	-0.077
		2015	2	135,408	11.82	0	112	-0.047
		2016	1	151,489	11.93	0	110	-0.179
68	HARTA	2014	1	210,775	12.26	1	99	0.452
		2015	2	205,775	12.23	1	92	0.295
		2016	3	244,326	12.41	1	96	0.021
69	HENGHU	2014	1	84,500	11.34	0	113	-0.045
		2015	2	90,050	11.41	0	74	-0.069
		2016	3	109,490	11.60	0	110	-0.132
70	HENGYU	2014	1	308,000	12.64	1	90	-0.223
		2015	2	224,000	12.32	1	109	0.111
		2016	3	390,000	12.87	1	104	-0.074
71	HEVE	2014	1	90,000	11.41	0	112	-0.032
		2015	2	105,000	11.56	0	120	0.002
		2016	1	123,000	11.72	0	81	-0.103
72	HEXZA	2014	1	147,500	11.90	1	92	-0.043
		2015	2	151,000	11.93	1	92	0.024
		2016	3	152,000	11.93	1	92	-0.004
73	HIAPHU	2014	1	78,000	11.26	0	103	-0.066
		2015	2	80,000	11.29	0	89	-0.015
		2016	1	95,000	11.46	0	101	-0.031
74	HIAPTE	2014	1	280,000	12.54	1	92	-0.001
		2015	2	305,000	12.63	1	87	-0.113
		2016	3	326,000	12.69	1	89	-0.080
75	HOWAH	2014	1	137,000	11.83	0	97	-0.115
		2015	2	133,000	11.80	0	88	-0.174
		2016	3	116,000	11.66	0	76	-0.211
76	HOCK	2014	1	77,500	11.26	0	110	-0.039
		2015	1	100,000	11.51	0	109	-0.029
		2016	2	93,000	11.44	0	107	-0.036

77	HUME	2014	1	42,000	10.65	1	58	-0.146
		2015	2	167,000	12.03	1	58	-0.075
		2016	3	263,000	12.48	1	48	-0.107
78	IDEAL	2014	1	160,000	11.98	0	77	-0.267
		2015	1	160,000	11.98	0	88	-0.026
		2016	2	160,000	11.98	0	108	-0.020
79	IMASPRO	2014	1	71,429	11.18	0	58	0.060
		2015	2	78,180	11.27	0	92	-0.077
		2016	3	91,700	11.43	0	82	-0.120
80	IRETEX	2014	1	106,901	11.58	0	120	-0.097
		2015	2	97,239	11.48	0	119	0.104
		2016	3	168,897	12.04	0	116	-0.178
81	JAG	2014	1	90,900	11.42	0	103	0.039
		2015	2	98,000	11.49	0	104	-0.169
		2016	3	121,400	11.71	0	107	-0.007
82	JASKI	2014	1	54,800	10.91	0	107	0.021
		2015	2	54,500	10.91	0	106	-0.037
		2016	3	55,500	10.92	0	111	0.018
83	JMR	2014	1	68,500	11.13	0	94	0.088
		2015	2	74,500	11.22	0	94	0.044
		2016	3	80,000	11.29	0	102	0.019
84	KSENG	2014	1	136,000	11.82	0	96	0.011
		2015	2	144,100	11.88	0	91	-0.007
		2016	1	153,000	11.94	0	109	0.006
85	KECK	2014	1	208,000	12.25	1	113	0.012
		2015	2	228,000	12.34	1	97	0.019
		2016	3	240,000	12.39	1	96	0.027
86	KEIN	2014	1	152,164	11.93	1	114	-0.057
		2015	2	166,224	12.02	1	118	-0.067
		2016	3	196,456	12.19	1	108	-0.025
87	KIA	2014	1	95,000	11.46	1	99	-0.032
		2015	2	91,000	11.42	1	89	-0.084
		2016	1	95,000	11.46	1	89	-0.182
88	KIAN	2014	1	515,000	13.15	1	63	-0.015
		2015	2	470,000	13.06	1	68	-0.010
		2016	1	658,000	13.40	0	65	-0.030
89	KIM	2014	1	331,000	12.71	1	112	0.009
		2015	1	552,000	13.22	1	99	-0.007
		2016	2	631,000	13.36	1	97	-0.027

90	KINS	2014	1	276,000	12.53	0	130	-0.395
		2015	1	270,000	12.51	0	122	-0.025
		2016	2	267,000	12.50	0	119	-0.090
91	KKB	2014	1	153,400	11.94	1	79	-0.025
		2015	2	153,400	11.94	1	84	-0.113
		2016	1	175,300	12.07	1	83	-0.068
92	KOBAY	2014	1	169,070	12.04	0	113	-0.004
		2015	2	153,690	11.94	0	113	-0.005
		2016	1	176,667	12.08	0	85	-0.011
93	KOMARK	2014	1	155,000	11.95	0	120	-0.171
		2015	2	115,000	11.65	0	118	-0.042
		2016	1	110,000	11.61	0	114	0.002
94	KOSSAN	2014	1	279,000	12.54	1	112	-0.049
		2015	1	321,000	12.68	1	83	0.010
		2016	2	332,000	12.71	1	103	-0.042
95	KYM	2014	1	147,000	11.90	0	111	0.028
		2015	1	160,000	11.98	0	107	-0.047
		2016	2	162,000	12.00	0	102	-0.036
96	LAFARGE	2014	1	565,000	13.24	1	57	-0.050
		2015	2	582,000	13.27	1	60	-0.049
		2016	3	618,000	13.33	1	87	-0.066
97	LBAL	2014	1	128,000	11.76	0	114	-0.047
		2015	2	163,000	12.00	0	91	-0.075
		2016	3	164,000	12.01	0	88	0.010
98	LCTH	2014	1	112,000	11.63	1	84	-0.030
		2015	2	116,000	11.66	1	89	0.042
		2016	3	115,000	11.65	1	86	-0.038
99	LESTE	2014	1	131,944	11.79	0	118	-0.099
		2015	2	128,523	11.76	0	120	-0.050
		2016	3	145,000	11.88	0	115	-0.065
100	LEON	2014	1	166,440	12.02	0	118	0.094
		2015	2	165,970	12.02	0	98	0.025
		2016	1	180,979	12.11	0	95	0.028
101	LEWEKO	2014	1	147,000	11.90	1	120	-0.097
		2015	1	154,000	11.94	1	120	0.017
		2016	2	164,000	12.01	1	111	0.005
102	LIDIV	2014	1	531,000	13.18	1	112	-0.168
		2015	2	507,000	13.14	1	83	-0.088
		2016	3	485,000	13.09	1	97	-0.409

103	LIIND	2014	1	860,000	13.66	1	113	-0.126
		2015	2	864,000	13.67	1	114	-0.070
		2016	3	809,000	13.60	1	97	-0.240
104	LUSTER	2014	1	96,500	11.48	0	107	-0.037
		2015	2	95,000	11.46	0	109	-0.114
		2016	3	99,000	11.50	0	101	-0.140
105	LYSAGHT	2014	1	69,614	11.15	1	114	-0.096
		2015	1	77,043	11.25	1	119	-0.047
		2016	1	94,974	11.46	1	102	-0.025
106	MASME	2014	1	484,000	13.09	1	77	-0.051
		2015	2	479,000	13.08	1	83	-0.009
		2016	1	550,000	13.22	1	83	0.035
107	MASTE	2014	1	96,000	11.47	0	168	-0.027
		2015	1	132,000	11.79	0	103	-0.067
		2016	2	142,000	11.86	0	103	-0.009
108	MPACK	2014	1	86,000	11.36	0	96	-0.056
		2015	2	90,000	11.41	0	97	-0.052
		2016	3	104,000	11.55	0	90	-0.053
109	MCE	2014	1	85,167	11.35	1	113	-0.163
		2015	1	87,408	11.38	1	112	-0.142
		2016	1	98,000	11.49	1	87	-0.056
110	MELEW	2014	1	538,670	13.20	1	120	0.035
		2015	2	602,102	13.31	1	122	0.028
		2016	3	612,399	13.33	1	120	-0.040
111	MENTIGA	2014	1	89,000	11.40	0	118	-0.022
		2015	2	97,500	11.49	0	103	-0.036
		2016	3	97,500	11.49	0	103	-0.012
112	METROD	2014	1	274,689	12.52	1	57	0.061
		2015	2	261,581	12.47	1	60	-0.533
		2016	3	353,400	12.78	1	59	-1.376
113	MIECO	2014	1	291,000	12.58	1	114	-0.019
		2015	1	246,000	12.41	1	88	-0.012
		2016	2	192,000	12.17	1	89	0.061
114	MQTEC	2014	1	50,000	10.82	0	104	-0.196
		2015	2	53,000	10.88	0	109	0.041
		2016	3	59,000	10.99	0	111	-0.085
115	MUAR	2014	1	71,000	11.17	0	119	-0.047
		2015	2	74,220	11.21	0	99	0.048
		2016	3	87,000	11.37	0	115	0.000

116	MUDA	2014	1	261,000	12.47	0	85	-0.045
		2015	2	292,000	12.58	0	78	-0.033
		2016	3	318,000	12.67	0	83	-0.043
117	MYCRON	2014	1	158,450	11.97	1	119	-0.100
		2015	2	216,399	12.28	1	122	-0.048
		2016	3	298,148	12.61	1	121	-0.016
118	NWP	2014	1	41,520	10.63	0	108	-0.099
		2015	2	40,520	10.61	0	93	-0.096
		2016	1	60,000	11.00	0	91	-0.080
119	NYLEX	2014	1	395,000	12.89	1	118	0.033
		2015	2	408,000	12.92	1	115	-0.094
		2016	1	196,000	12.19	0	87	-0.063
120	OCEAN	2014	1	117,901	11.68	0	100	-0.102
		2015	1	119,818	11.69	0	99	-0.038
		2016	2	135,311	11.82	0	101	-0.008
121	OKA	2014	1	90,000	11.41	1	105	-0.014
		2015	2	90,000	11.41	1	105	-0.044
		2016	1	100,000	11.51	1	111	-0.016
122	ORNA	2014	1	156,000	11.96	1	107	-0.016
		2015	2	156,000	11.96	1	83	-0.063
		2016	3	182,000	12.11	1	93	-0.054
123	PARES	2014	1	122,700	11.72	0	115	0.087
		2015	2	138,300	11.84	0	121	-0.048
		2016	3	165,850	12.02	0	113	-0.083
124	PIEIN	2014	1	93,000	11.44	1	84	0.059
		2015	2	100,000	11.51	1	83	-0.002
		2016	1	117,000	11.67	0	82	0.053
125	SADUR	2014	1	84,000	11.34	1	65	-0.113
		2015	2	92,000	11.43	1	69	0.027
		2016	3	92,000	11.43	1	84	-0.054
126	PEMAS	2014	1	341,000	12.74	1	100	-0.117
		2015	1	341,000	12.74	1	56	0.006
		2016	2	358,000	12.79	1	53	-0.042
127	PENAS	2014	1	791,000	13.58	1	55	-0.060
		2015	1	761,000	13.54	1	54	-0.219
		2016	2	775,000	13.56	1	51	0.132
128	PLAS	2014	1	58,000	10.97	0	101	-0.088
		2015	1	60,000	11.00	0	93	-0.041
		2016	2	65,000	11.08	0	93	-0.068

129	PMB	2014	1	150,000	11.92	1	110	-0.008
		2015	1	150,000	11.92	1	95	-0.052
		2016	2	195,000	12.18	1	110	-0.081
130	PNE	2014	1	88,500	11.39	1	115	-0.060
		2015	1	92,500	11.43	0	107	-0.020
		2016	1	92,500	11.43	0	109	0.079
131	POLY	2014	1	70,300	11.16	1	116	-0.059
		2015	2	70,300	11.16	1	487	-0.033
		2016	3	73,815	11.21	1	91	-0.043
132	PRESS	2014	1	660,000	13.40	1	113	-0.061
		2015	2	765,000	13.55	1	95	-0.071
		2016	3	800,000	13.59	1	116	-0.062
133	PRESTAR	2014	1	200,000	12.21	0	105	-0.029
		2015	2	214,000	12.27	0	106	-0.090
		2016	3	223,000	12.31	0	103	-0.036
134	PRG	2014	1	182,000	12.11	0	117	0.153
		2015	2	197,000	12.19	0	102	0.221
		2016	3	210,000	12.25	0	94	-0.024
135	PRICE	2014	1	191,160	12.16	0	119	-0.075
		2015	2	193,500	12.17	0	114	-0.066
		2016	3	218,900	12.30	0	120	-0.027
136	PUBPAC	2014	1	107,000	11.58	0	96	-0.009
		2015	1	112,000	11.63	0	95	-0.068
		2016	2	116,000	11.66	0	93	-0.034
137	QUACON	2014	1	169,000	12.04	1	112	-0.128
		2015	2	183,000	12.12	1	117	-0.021
		2016	1	195,000	12.18	1	120	-0.037
138	RALCO	2014	1	99,700	11.51	0	112	-0.063
		2015	2	100,700	11.52	0	81	-0.054
		2016	3	100,700	11.52	0	90	-0.097
139	RAPID	2014	1	94,000	11.45	1	118	-0.008
		2015	2	94,000	11.45	1	99	-0.137
		2016	1	94,000	11.45	1	94	-0.032
140	RESIN	2014	1	174,000	12.07	0	116	-0.005
		2015	2	196,000	12.19	0	121	-0.027
		2016	3	187,000	12.14	0	105	-0.007
141	RUBBER	2014	1	440,303	13.00	1	79	-0.119
		2015	2	511,549	13.15	1	95	-0.097
		2016	1	536,769	13.19	1	97	-0.017

142	SANICHI	2014	1	74,186	11.21	0	116	0.143
		2015	2	96,110	11.47	0	108	0.184
		2016	1	112,000	11.63	0	106	0.232
143	SAPURA	2014	1	138,000	11.84	1	104	-0.024
		2015	2	138,000	11.84	1	94	-0.092
		2016	3	151,800	11.93	1	81	-0.095
144	SARCA	2014	1	171,000	12.05	1	120	0.023
		2015	1	347,000	12.76	1	102	-0.060
		2016	2	358,000	12.79	1	102	-0.010
145	SARCO	2014	1	74,800	11.22	1	120	-0.056
		2015	1	82,880	11.33	1	95	-0.037
		2016	2	87,244	11.38	1	100	-0.025
146	SCES	2014	1	83,200	11.33	0	116	0.169
		2015	2	62,500	11.04	0	116	-0.165
		2016	3	72,500	11.19	0	106	-0.027
147	SCAN	2014	1	60,000	11.00	1	74	-0.059
		2015	1	142,000	11.86	1	120	-0.099
		2016	2	96,000	11.47	1	111	-0.028
148	SCGM	2014	1	53,000	10.88	0	100	-0.036
		2015	1	56,000	10.93	0	76	-0.030
		2016	2	57,000	10.95	0	54	-0.005
149	SCIENT	2014	1	323,000	12.69	1	91	-0.112
		2015	2	404,000	12.91	1	94	-0.085
		2016	3	447,000	13.01	1	85	-0.111
150	SCOMI	2014	1	435,000	12.98	1	116	0.082
		2015	2	435,000	12.98	1	115	-0.008
		2016	3	435,000	12.98	1	106	-0.034
151	SCOPE	2014	1	51,000	10.84	0	80	-0.046
		2015	2	58,000	10.97	0	104	-0.048
		2016	1	61,000	11.02	0	99	0.004
152	SEACERA	2014	1	94,100	11.45	0	117	0.092
		2015	2	94,100	11.45	0	111	0.053
		2016	1	92,300	11.43	0	115	0.013
153	SEALINK	2014	1	287,278	12.57	1	120	-0.011
		2015	1	276,263	12.53	1	103	-0.099
		2016	2	261,319	12.47	1	101	-0.104
154	SERSOL	2014	1	74,085	11.21	0	100	-0.118
		2015	2	69,392	11.15	0	88	-0.027
		2016	1	69,155	11.14	0	105	0.050

155	SIGGAS	2014	1	85,000	11.35	1	92	0.009
		2015	2	95,500	11.47	1	99	-0.012
		2016	3	95,830	11.47	1	100	0.014
156	SINO	2014	1	418,000	12.94	0	85	0.007
		2015	1	505,000	13.13	0	84	-0.314
		2016	2	310,000	12.64	0	83	-0.355
157	SKBSHU	2014	1	89,000	11.40	1	119	-0.075
		2015	1	89,000	11.40	1	119	-0.098
		2016	2	89,000	11.40	1	113	-0.065
158	SKPRES	2014	1	161,000	11.99	1	114	-0.078
		2015	2	158,000	11.97	1	121	0.053
		2016	1	276,000	12.53	1	106	0.125
159	SLPRES	2014	1	78,000	11.26	1	110	0.019
		2015	2	82,000	11.31	1	89	0.077
		2016	3	86,000	11.36	1	87	-0.027
160	SMIS	2014	1	156,000	11.96	0	113	-0.030
		2015	1	166,000	12.02	0	98	-0.054
		2016	2	160,000	11.98	0	88	-0.133
161	SOUAC	2014	1	219,000	12.30	1	114	-0.041
		2015	1	219,000	12.30	1	106	-0.008
		2016	2	221,000	12.31	1	91	-0.028
162	SOUST	2014	1	260,000	12.47	1	57	-0.001
		2015	2	307,000	12.63	1	51	-0.103
		2016	1	285,000	12.56	1	53	-0.063
163	STONE	2014	1	136,000	11.82	0	122	-0.175
		2015	2	136,000	11.82	0	120	-0.166
		2016	3	201,000	12.21	0	130	-0.180
164	SUBUR	2014	1	212,000	12.26	1	109	-0.130
		2015	1	246,000	12.41	1	105	-0.074
		2016	1	194,000	12.18	0	103	-0.049
165	SUPTEC	2014	1	66,500	11.10	1	119	-0.146
		2015	2	63,000	11.05	1	89	0.033
		2016	3	65,000	11.08	1	103	0.034
166	SUPER	2014	1	55,500	10.92	0	104	-0.073
		2015	2	58,500	10.98	0	92	-0.029
		2016	3	64,000	11.07	0	89	-0.009
167	TAANN	2014	1	339,000	12.73	1	99	-0.086
		2015	2	350,000	12.77	1	90	-0.033
		2016	3	369,000	12.82	1	96	-0.048

168	TAWIN	2014	1	74,000	11.21	1	113	-0.118
		2015	2	83,000	11.33	0	117	0.086
		2016	3	70,000	11.16	0	115	-0.040
169	TASEK	2014	1	127,000	11.75	1	48	-0.011
		2015	1	127,000	11.75	1	48	-0.055
		2016	2	142,000	11.86	1	74	-0.079
170	TECHFAS	2014	1	55,000	10.92	0	99	-0.084
		2015	2	58,000	10.97	0	96	-0.043
		2016	3	59,000	10.99	0	96	0.083
171	TECKGU	2014	1	71,000	11.17	1	112	-0.026
		2015	1	74,000	11.21	1	115	-0.079
		2016	2	71,000	11.17	1	95	0.027
172	THONG	2014	1	163,000	12.00	1	120	0.016
		2015	2	142,000	11.86	1	109	0.088
		2016	3	175,000	12.07	1	117	-0.044
173	TIEN	2014	1	110,000	11.61	1	84	-0.080
		2015	2	122,000	11.71	1	81	-0.039
		2016	3	166,000	12.02	1	76	0.010
174	TIMBER	2014	1	89,000	11.40	0	113	0.010
		2015	1	89,000	11.40	0	91	-0.135
		2016	2	89,000	11.40	0	86	-0.067
175	TOMYPAK	2014	1	78,000	11.26	1	89	-0.089
		2015	2	88,000	11.39	1	69	0.018
		2016	3	101,000	11.52	1	89	-0.072
176	TONG	2014	1	99,000	11.50	0	106	-0.036
		2015	2	100,000	11.51	0	109	0.045
		2016	1	115,000	11.65	0	103	0.013
177	TOPGLO	2014	1	233,000	12.36	1	61	-0.044
		2015	2	221,000	12.31	1	60	-0.022
		2016	3	228,000	12.34	1	58	-0.005
178	TOYI	2014	1	150,502	11.92	0	114	-0.004
		2015	1	153,510	11.94	0	119	0.001
		2016	2	159,799	11.98	0	110	-0.187
179	TURIYA	2014	1	172,832	12.06	0	109	-0.119
		2015	2	223,327	12.32	0	115	-0.006
		2016	1	345,630	12.75	0	104	-0.022
180	UCHI	2014	1	100,267	11.52	1	84	-0.040
		2015	2	95,819	11.47	1	81	-0.008
		2016	3	95,762	11.47	1	87	0.017

181	UMS	2014	1	98,000	11.49	0	103	-0.006
		2015	2	109,000	11.60	0	103	0.059
		2016	3	103,000	11.54	0	95	-0.066
182	UNIULI	2014	1	98,000	11.49	0	113	-0.018
		2015	1	103,000	11.54	0	115	-0.031
		2016	2	103,000	11.54	0	120	0.021
183	VSIN	2014	1	221,000	12.31	1	103	0.044
		2015	2	251,000	12.43	1	97	-0.012
		2016	1	291,000	12.58	1	103	0.023
184	WAHSE	2014	1	2,869,000	14.87	1	113	-0.039
		2015	2	2,663,000	14.79	1	99	-0.022
		2016	2	2,030,000	14.52	1	97	-0.128
185	WATTA	2014	1	60,500	11.01	0	113	-0.122
		2015	1	96,000	11.47	0	118	-0.026
		2016	3	96,000	11.47	0	101	-0.066
186	WEIDA	2014	1	377,000	12.84	1	121	-0.114
		2015	2	338,000	12.73	1	94	0.017
		2016	3	318,000	12.67	1	81	0.056
187	WELL	2014	1	28,000	10.24	0	100	-0.013
		2015	2	35,000	10.46	0	98	0.068
		2016	1	38,000	10.55	0	108	-0.087
188	WHITE	2014	1	209,000	12.25	1	111	-0.021
		2015	1	231,000	12.35	1	117	-0.021
		2016	2	237,000	12.38	1	116	-0.049
189	WONGEN	2014	1	79,000	11.28	1	104	-0.121
		2015	1	103,800	11.55	1	116	-0.069
		2016	2	103,800	11.55	1	100	-0.040
190	WOODLA	2014	1	110,000	11.61	1	117	-0.048
		2015	1	82,260	11.32	0	99	-0.054
		2016	2	75,600	11.23	0	97	-0.023
191	WTK	2014	1	852,000	13.66	1	117	-0.025
		2015	1	949,000	13.76	1	89	-0.024
		2016	2	926,000	13.74	1	88	-0.043
192	WZSA	2014	1	163,496	12.00	0	66	0.386
		2015	1	164,000	12.01	0	86	0.037
		2016	2	226,000	12.33	0	77	0.037
193	YILAI	2014	1	93,000	11.44	1	75	-0.070
		2015	1	99,000	11.50	1	75	-0.029
		2016	1	101,000	11.52	1	95	-0.045

194	YLI	2014	1	98,000	11.49	1	100	0.004
		2015	1	102,000	11.53	0	101	-0.051
		2016	2	117,000	11.67	0	91	-0.044

LAMPIRAN III
HASIL UJI STATISTIK DESKRIPTIF, ASUMSI KLASIK, DAN
UJI HIPOTESIS

Hasil Uji Statistik Defkriptif

MODEL 1 INDONESIA

Statistics

		Kualitas Audit	Audit Tenure	Audit Fee	KAP	Audit Delay
N	Valid	129	129	129	129	129
	Missing	0	0	0	0	0
Mean		-.02720155	1.91	11500888519.45	.39	77.38
Median		-.02700000	2.00	2319314000.00	.00	81.00
Std. Deviation		.024386657	.820	21428773050.112	.489	13.878
Minimum		-.100000	1	75081630	0	40
Maximum		.039000	3	109000000000	1	139

MODEL 2 MALAYSIA

Statistics

		Kualitas Audit	Audit Tenure	Audit Fee	KAP	Audit Delay
N	Valid	503	503	503	503	503
	Missing	0	0	0	0	0
Mean		-.03531809	1.61	253186.14	.50	99.69
Median		-.03500000	1.00	135108.00	.00	103.00
Std. Deviation		.046697831	.730	574149.444	.500	17.336
Minimum		-.168000	1	28000	0	30
Maximum		.079000	3	6911000	1	168

Hasil Uji Normalitas

MODEL 1 INDONESIA

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		129
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.01910210
Most Extreme Differences	Absolute	.078
	Positive	.075
	Negative	-.078
Test Statistic		.078
Asymp. Sig. (2-tailed)		.055 ^c

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

MODEL 2 MALAYSIA

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		503
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.04644420
Most Extreme Differences	Absolute	.025
	Positive	.023
	Negative	-.025
Test Statistic		.025
Asymp. Sig. (2-tailed)		.200 ^{c,d}

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

d. This is a lower bound of the true significance.

Hasil Uji Multikolinieritas

MODEL 1 INDONESIA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.189	.029			
	Audit Tenure	.007	.002	.246	.939	1.065
	LN_FEE	.004	.001	.268	.665	1.504
	KAP	.011	.004	.229	.714	1.401
	Audit Delay	.001	.000	.462	.886	1.128

a. Dependent Variable: Kualitas Audit

MODEL 2 MALAYSIA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	Collinearity Statistics	
		B	Std. Error	Beta	Tolerance	VIF
1	(Constant)	-.034	.036			
	Audit Tenure	-.003	.003	-.044	.995	1.005
	LN_FEE	.000	.003	.008	.862	1.160
	KAP	.009	.005	.096	.843	1.186
	Audit Delay	2.071E-5	.000	.008	.956	1.046

a. Dependent Variable: Kualitas Audit

Hasil Uji Autokorelasi

MODEL 1 INDONESIA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.622 ^a	.386	.367	.019407754	1.932

a. Predictors: (Constant), Audit Delay, Audit Tenure, KAP, LN_FEE

b. Dependent Variable: Kualitas Audit

MODEL 2 MALAYSIA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.104 ^a	.011	.003	.046631686	1.728

a. Predictors: (Constant), Audit Delay, Audit Tenure, LN_FEE, KAP

b. Dependent Variable: Kualitas Audit

Hasil Uji Heteroskedastisitas

MODEL 1 INDONESIA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.024	.015		1.657	.100
	Audit Tenure	-.001	.001	-.048	-.524	.601
	LN_FEE	7.060E-5	.001	.013	.117	.907
	KAP	-.002	.002	-.086	-.820	.414
	Audit Delay	.000	.000	-.144	-1.529	.129

a. Dependent Variable: ABS_RES2

MODEL 2 MALAYSIA

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.063	.022		2.917	.004
	Audit Tenure	-.001	.002	-.017	-.371	.711
	LN_FEE	-.002	.002	-.050	-1.029	.304
	KAP	.003	.003	.049	1.012	.312
	Audit Delay	-5.808E-5	.000	-.036	-.790	.430

a. Dependent Variable: ABS_RES

Hasil Koefisien Determinasi (R^2)

MODEL 1 INDONESIA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.622 ^a	.386	.367	.019407754

a. Predictors: (Constant), Audit Delay, Audit Tenure, KAP, LN_FEE

b. Dependent Variable: Kualitas Audit

MODEL 2 MALAYSIA

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.104 ^a	.011	.003	.046631686

a. Predictors: (Constant), Audit Delay, Audit Tenure, LN_FEE, KAP

a. Dependent Variable: Kualitas Audit

Sumber : Data output IBM SPSS Statistic 22

Hasil Uji Nilai F

MODEL 1 INDONESIA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.029	4	.007	19.525	.000 ^b
	Residual	.047	124	.000		
	Total	.076	128			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Audit Delay, Audit Tenure, KAP, LN_FEE

Sumber : Data output IBM SPSS Statistic 22

MODEL 2 MALAYSIA

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.012	4	.003	1.356	.248 ^b
	Residual	1.083	498	.002		
	Total	1.095	502			

a. Dependent Variable: Kualitas Audit

b. Predictors: (Constant), Audit Delay, Audit Tenure, LN_FEE, KAP

Sumber : Data output IBM SPSS Statistic 22

Hasil Uji Nilai t

MODEL 1 INDONESIA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.189	.029		-6.478	.000
	Audit Tenure	.007	.002	.246	3.386	.001
	LN_FEE	.004	.001	.268	3.107	.002
	KAP	.011	.004	.229	2.756	.007
	Audit Delay	.001	.000	.462	6.177	.000

a. Dependent Variable: Kualitas Audit

MODEL 2 MALAYSIA

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	-.034	.036		-.944	.346
	Audit Tenure	-.003	.003	-.044	-.990	.323
	LN_FEE	.000	.003	.008	.175	.862
	KAP	.009	.005	.096	1.981	.048
	Audit Delay	2.018E-5	.000	.007	.164	.870

a. Dependent Variable: Kualitas Audit

Hasil Uji Beda

Independent Sample t-test

Group Statistics

	PERUSAHAAN	N	Mean	Std. Deviation	Std. Error Mean
Kualitas Audit	INDOENSIA	129	-.02720	.024387	.002147
	MALAYSIA	503	-.03532	.046698	.002082

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
Kualitas Audit	49.453	.000	1.908	630	.057	.008117	.004255	-.000238	.016471
			2.714	393.261	.007	.008117	.002991	.002236	.013997