

LAMPIRAN

Tabel 4.1
Hasil *Purposive Sampling*

No	Keterangan	Tahun 2016
1	Seluruh perusahaan <i>go public</i> yang terdaftar di Bursa Efek Indonesia	494
2.	Perusahaan yang tidak mencantumkan informasi nilai <i>intangible assets</i> pada laporan keuangan tahunan	(286)
3.	Perusahaan yang tidak memiliki harga saham penutupan pada tanggal 31 Maret atau 1 April	(7)
Total Sampel perusahaan yang diteliti		200

Daftar Perusahaan *Go Public* yang terdaftar di Bursa Efek Indonesia (BEI) Tahun 2016 (Perusahaan yang sudah sesuai dengan hasil *purposive sampling*)

No	Kode	Nama Perusahaan	Klasifikasi
PERTANIAN			
1	AALI	PT Astra Agro Lestari Tbk	Perkebunan
2	ANJT	PT Austindo Nusantara Jaya Tbk	
3	BWPT	PT Eagle High Plantations Tbk	
4	DSNG	PT Dharma Satya Nusantara Tbk	
5	GOLL	PT Golden Plantations Tbk	
6	GZCO	PT Gozco Plantations Tbk	
7	JAWA	PT Jaya Agra Wattie Tbk	
8	SGRO	PT Sampoerna Agro Tbk	
9	SIMP	PT Salim Ivomas Pratama Tbk	
10	SMAR	PT Sinar Mas Agro Resources and Technology Tbk	
11	SSMS	PT Sawit Sumbermas Sarana Tbk	
12	UNSP	PT Bakrie Sumatera Plantations Tbk	
13	BTEK	PT Bumi Teknokultura Unggul Tbk	Sektor Lain
PERTAMBANGAN			
14	ADRO	PT Adaro Energy Tbk	Batu Bara
15	ARII	PT Atlas Resources Tbk	
16	BSSR	PT Baramulti Sukses Sarana Tbk	
17	GEMS	PT Golden Energy Mines Tbk	
18	KKGI	PT Resources Alam Indonesia Tbk	
19	MYOH	PT Samindo Resources Tbk	
20	PTBA	PT Bukit Asam (Persero) Tbk	
21	PTRO	PT Petrosea Tbk	
22	SMMT	PT Golden Eagle Energy Tbk	
23	TOBA	PT Toba Bara Sejahtera Tbk	

No	Kode	Nama Perusahaan	Klasifikasi
PERTAMBANGAN			
24	ANTM	PT Aneka Tambang Tbk	Logam & Mineral Lainnya
25	DKFT	PT Central Omega Resources Tbk	
26	PSAB	PT J Resources Asia Pasifik Tbk	
27	SMRU	PT SMR Utama Tbk	
28	BIPI	PT Benakat Integra Tbk	Minyak & Gas Bumi
29	ELSA	PT Elnusa Tbk	
30	ESSA	PT Surya Esa Perkasa Tbk	
31	MEDC	PT Medco Energi Internasional Tbk	
MANUFAKTUR			
Industri Dasar dan Kimia			
32	AKPI	PT Argha Karya Prima Industry Tbk	Plastik & Kemasan
33	BRNA	PT Berlina Tbk	
34	FPNI	PT Lotte Chemical Titan Tbk	
35	IMPC	PT Impack Pratama Industri Tbk	
36	IPOL	PT Indopoly Swakarsa Industry Tbk	
37	SIAP	PT Sekawan Intipratama Tbk	
38	TALF	PT Tunas Alfin Tbk	
39	AMFG	PT Asahimas Flat Glass Tbk	Keramik, Porselen, & Kaca
40	KIAS	PT Keramika Indonesia Assosiasi Tbk	
41	CPIN	PT Charoen Pokphand Indonesia Tbk	Pakan Ternak
42	JPFA	PT Japfa Comfeed Indonesia Tbk	
43	SIPD	PT Sierad Produce Tbk	
44	FASW	PT Fajar Surya Wisesa Tbk	Pulp & Kertas
45	INAI	PT Indal Aluminium Industry Tbk	Logam & Sejenisnya
46	KRAS	PT Krakatau Steel (Persero) Tbk	
47	INTP	PT Indocement Tunggul Prakarsa Tbk	Semen
48	SMBR	PT Semen Baturaja (Persero) Tbk	
49	SMCB	PT Holcim Indonesia Tbk	
50	SMGR	PT Semen Indonesia (Persero) Tbk	
51	SRSN	PT Indo Acidatama Tbk	Kimia
Aneka Industri			
52	ASII	PT Astra International Tbk	Otomotif & Komponennya
53	AUTO	PT Astra Otoparts Tbk	
54	BRAM	PT Indo Kordsa Tbk	
55	GDYR	PT Goodyear Indonesia Tbk	
56	LPIN	PT Multi Prima Sejahtera Tbk	
57	ERTX	PT Eratex Djaja Tbk	Tekstil & Garmen
58	PBRX	PT Pan Brothers Tbk	
59	POLY	PT Asia Pacific Fibers Tbk	
60	RICY	PT Ricky Putra Globalindo Tbk	

No	Kode	Perusahaan	Klasifikasi
MANUFAKTUR			
Industri Barang Konsumsi			
61	ADES	PT Akasha Wira International Tbk	Kosmetik & Barang Keperluan Rumah Tangga
62	UNVR	PT Unilever Indonesia Tbk	
63	AISA	PT Tiga Pilar Sejahtera Food Tbk	Makanan & Minuman
64	ICBP	PT Indofood CBP Sukses Makmur Tbk	
65	INDF	PT Indofood Sukses Makmur Tbk	
66	PSDN	PT Prasadha Aneka Niaga Tbk	
67	ROTI	PT Nippon Indosari Corpindo Tbk	
68	SKBM	PT Sekar Bumi Tbk	
69	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk	
70	CINT	PT Chitose Internasional Tbk	Peralatan Rumah Tangga
71	DVLA	PT Darya-Varia Laboratoria Tbk	Farmasi
72	INAF	PT Indofarma (Persero) Tbk	
73	KAEF	PT Kimia Farma (Persero) Tbk	
74	KLBF	PT Kalbe Farma Tbk	
75	MERK	PT Merck Tbk	
76	PYFA	PT Pyridam Farma Tbk	
77	SQBB	PT Taisho Pharmaceutical Indonesia Tbk	
78	HMSP	PT Hanjaya Mandala Sampoerna Tbk	Rokok
79	RMBA	PT Bentoel International Investama Tbk	
JASA			
Keuangan			
80	ADMF	PT Adira Dinamika Multi Finance Tbk	Lembaga Pembiayaan
81	BBLD	PT Buana Finance Tbk	
82	BFIN	PT BFI Finance Indonesia Tbk	
83	AGRS	PT Bank Agris Tbk	Bank
84	BABP	PT Bank MNC International Tbk	
85	BBHI	PT Bank Harda International Tbk	
86	BBKP	PT Bank Bukopin Tbk	
87	BBMD	PT Bank Mestika Dharma Tbk	
88	BBNP	PT Bank Nusantara Parahyangan Tbk	
89	BDMN	PT Bank Danamon Indonesia Tbk	
90	BKSW	PT Bank QNB Indonesia Tbk	
91	BMRI	PT Bank Mandiri (Persero) Tbk	
92	BNBA	PT Bank Bumi Arta Tbk	
93	BNGA	PT Bank CIMB Niaga Tbk	
94	BNII	PT Bank Maybank Indonesia Tbk	
95	BNLI	PT Bank Permata Tbk	
96	BSWD	PT Bank of India Indonesia Tbk	
97	BTPN	PT Bank Tabungan Pensiunan Nasional Tbk	

No	Kode	Perusahaan	Klasifikasi
JASA			
Keuangan			
98	BVIC	PT Bank Victoria International Tbk	Bank
99	MCOR	PT Bank China Construction Bank Indonesia	
100	NOBU	PT Bank National Nobu Tbk	
101	PNBN	PT Bank PAN Indonesia Tbk	
102	PNBS	PT Bank Panin Dubai Syariah Tbk	
103	SDRA	PT Bank Woori Saudara Indonesia 1906 Tbk	
104	AMAG	PT Asuransi Multi Artha Guna Tbk	Asuransi
105	ASBI	PT Asuransi Bintang Tbk	
106	LPGI	PT Lippo General Insurance Tbk	
107	PNIN	PT Paninvest Tbk	Perusahaan Efek
108	KREN	PT Kresna Graha Investama Tbk	
109	TRIM	PT Trimegah Sekuritas Indonesia Tbk	
110	BCAP	PT MNC Kapital Indonesia Tbk	Lainnya
111	PNLF	PT Panin Financial Tbk	
112	VICO	PT Victoria Investama Tbk	
Perdagangan, Jasa, dan Investasi			
113	ABBA	PT Mahaka Media Tbk	Media
114	BLTZ	PT Graha Layar Prima Tbk	
115	EMTK	PT Elang Mahkota Teknologi Tbk	
116	JTPE	PT Jasuindo Tiga Perkasa Tbk	
117	KBLV	PT First Media Tbk	
118	LINK	PT Link Net Tbk	
119	LPLI	PT Star Pacific Tbk	
120	MDIA	PT Intermedia Capital Tbk	
121	MNCN	PT Media Nusantara Citra Tbk	
122	SCMA	PT Surya Citra Media Tbk	
123	VIVA	PT Visi Media Asia Tbk	
124	AKRA	PT AKR Corporindo Tbk	Perdagangan Besar
125	BMSR	PT Bintang Mitra Semesta Raya Tbk	
126	CMPP	PT Rimau Multi Putra Pratama	
127	DSSA	PT Dian Swastatika Sentosa Tbk	
128	EPMT	PT Enseval Putra Megatrading Tbk	
129	FISH	PT FKS Multi Agro Tbk	
130	JKON	PT Jaya Konstruksi Manggala Pratama Tbk	
131	KOBX	PT Kobexindo Tractors Tbk	
132	KONI	PT Perdana Bangun Pusaka Tbk	
133	LTLS	PT Lautan Luas Tbk	
134	MPMX	PT Mitra Pinasthika Mustika Tbk	
135	SDPC	PT Millennium Pharmacon International Tbk	
136	SQMI	PT Renuka Coalindo Tbk	
137	TGKA	PT Tigaraksa Satria Tbk	

No	Kode	Perusahaan	Klasifikasi
JASA			
Perdagangan, Jasa, dan Investasi			
138	UNTR	PT United Tractors Tbk	Perdagangan Besar
139	WICO	PT Wicaksana Overseas International Tbk	
140	ASGR	PT Astra Graphia Tbk	Komputer & Perangkatnya
141	ATIC	PT Anabatic Technologies Tbk	
142	DNET	PT Indoritel Makmur International Tbk	
143	LMAS	PT Limas Indonesia Makmur Tbk	
144	MLPT	PT Multipolar Technology Tbk	
145	BMTR	PT Global Mediacom Tbk	Perusahaan Investasi
146	MLPL	PT Mutipolar Tbk	
147	POOL	PT Pool Advista Indonesia Tbk	
148	SRTG	PT Saratoga Investama Sedaya Tbk	Perdagangan Eceran
149	CENT	PT Centratama Telekomunikasi Indonesia	
150	ERAA	PT Erajaya Swasembada Tbk	
151	HERO	PT Hero Supermarket Tbk	
152	MPPA	PT Matahari Putra Prima Tbk	
153	TELE	PT Tiphone Mobile Indonesia Tbk	
154	DYAN	PT Dyandra Media International Tbk	Perdagangan Lainnya
155	GEMA	PT Gema Grahasarana Tbk	
156	MFMI	PT Multifiling Mitra Indonesia Tbk	
157	SUGI	PT Sugih Energy Tbk	
158	JIHD	PT Jakarta International Hotels & Development	Restoran, Hotel, dan Pariwisata
159	KPIG	PT MNC Land Tbk	
160	PANR	PT Panorama Sentrawisata Tbk	
161	PDES	PT Destinasi Tirta Nusantara Tbk	
162	PTSP	PT Pioneerindo Gourmet International Tbk	
163	MIKA	PT Mitra Keluarga Karyasehat Tbk	Kesehatan
164	SRAJ	PT Sejahteraraya Anugrahjaya Tbk	
Properti, Real Estat, dan Konstruksi Bangunan			
165	APLN	PT Agung Podomoro Land Tbk	Properti dan real estate
166	BIPP	PT Bhuwanatala Indah Permai Tbk	
167	BSDE	PT Bumi Serpong Damai Tbk	
168	COWL	PT Cowell Development Tbk	
169	DILD	PT Intiland Development Tbk	
170	DUTI	PT Duta Pertiwi Tbk	
171	ELTY	PT Bakrie Land Development Tbk	
172	EMDE	PT Megapolitan Developments Tbk	
173	LPKR	PT Lippo Karawaci Tbk	
174	MDLN	PT Modernland Realty Tbk	
175	NIRO	PT Nirvna Development Tbk	

No	Kode	Perusahaan	Klasifikasi
JASA			
Properti, Real Estat, dan Konstruksi Bangunan			
176	PPRO	PT PP Properti Tbk	Properti dan Real Estate
177	SCBD	PT Danayasa Arthatama Tbk	
178	TARA	PT Sitara Propertindo Tbk	
179	KRAH	PT Grand Kartech Tbk	Konstruksi Bangunan
180	PTPP	PT PP Construction & Investment (Persero)	
181	WIKA	PT Wijaya Karya (Persero)	
182	WSKT	PT Waskita Karya (Persero)	
Infrastruktur, Utilitas, dan Transportasi			
183	ASSA	PT Adi Sarana Armada Tbk	Transportasi
184	BULL	PT Buana Listya Tama Tbk	
185	CASS	PT Cardig Aero Services Tbk	
186	GIAA	PT Garuda Indonesia (Persero) Tbk	
187	SOCI	PT Soechi Lines Tbk	
188	TAXI	PT Express Transindo Utama Tbk	
189	EXCL	PT XL Axiata Tbk	Telekomunikasi
190	FREN	PT Smartfren Telecom Tbk	
191	ISAT	PT Indosat Tbk	
192	TLKM	PT Telekomunikasi Indonesia Tbk	
193	INDY	PT Indika Energy Tbk	Konstruksi Non Bangunan
194	SUPR	PT Solusi Tunas Pratama Tbk	
195	TBIG	PT Tower Bersama Infrastructure Tbk	
196	TOWR	PT Sarana Menara Nusantara Tbk	
197	JSMR	PT Jasa Marga (Persero) Tbk	Jalan Tol, Pelabuhan, Bandara, dan Sejenisnya
198	META	PT Nusantara Infrastructure Tbk	
199	PGAS	PT Perusahaan Gas Negara (Persero) Tbk	Energi
200	RAJA	PT Rukuh Raharja Tbk	

Hasil Perhitungan Tambahan Nilai *Intangible Assets*

No	Kode	Total Perhitungan	No	Kode	Total Perhitungan
1	AALI	9.715.588.929.651	101	JTPE	(190.487.603.942)
2	ABBA	(18.858.056.425)	102	KAEF	4.837.712.590.806
3	ADES	237.953.124.000	103	KBLV	(5.148.440.511.600)
4	ADMF	(1.742.199.000.000)	104	KIAS	(355.560.200.000)
5	ADRO	(30.236.165.062.000)	105	KKGI	(1.034.128.809.816)
6	AGRS	(52.144.512.200)	106	KLBF	55.505.079.918.415
7	AISA	(450.359.000.000)	107	KOBX	(94.018.522.988)

No	Kode	Total Perhitungan	No	Kode	Total Perhitungan
8.	AKPI	(514.835.169.000)	108	KONI	10.039.466.531
9.	AKRA	19.272.714.056.375	109	KPIG	(2.753.899.870.963)
10	AMAG	(188.269.460.460)	110	KRAH	1.832.214.320.687
11	AMFG	(702.314.000.000)	111	KRAS	(17.692.977.172.000)
12	ANJT	1.088.797.445.884	112	KREN	808.910.342.562
13	ANTM	(7.282.551.505.325)	113	LINK	8.283.583.770.600
14	APLN	(3.820.492.709.000)	114	LMAS	(84.808.666.478)
15	ARII	458.996.588.000	115	LPGI	(453.309.890.855)
16	ASBI	(128.796.863.730)	116	LPIN	(31.195.020.389)
17	ASGR	915.628.462.500	117	LPKR	2.041.046.651.855
18	ASII	39.745.115.579.000	118	LPLI	(1.455.238.113.569)
19	ASSA	(512.915.535.278)	119	LTLS	(1.055.016.000.000)
20	ATIC	376.316.912.606	120	MCOR	(1.304.331.142.550)
21	AUTO	(1.330.867.970.000)	121	MDIA	(905.134.321.600)
22	BABP	(364.281.872.161)	122	MDLN	(1.519.441.735.050)
23	BBHI	12.063.121.429	123	MEDC	(10.843.906.970.465)
24	BBKP	(4.185.458.234.340)	124	MERK	2.620.527.531.000
25	BBLD	1.038.630.870.200	125	META	(802.770.820.740)
26	BBMD	3.614.715.241.265	126	MFMI	45.829.602.854
27	BBNP	48.812.119.980	127	MIKA	31.649.119.966.625
28	BCAP	1.285.312.498.400	128	MLPL	(5.479.478.533.322)
29	BDMN	(415.431.631.510)	129	MLPT	1.146.392.328.000
30	BFIN	(3.816.215.322.640)	130	MNCN	21.920.296.700.000
31	BIPI	(2.169.812.245.756)	131	MPMX	(3.460.619.994.760)
32	BIPP	(718.176.123.442)	132	MPPA	6.390.126.992.000
33	BKSW	(1.362.466.116.983)	133	MYOH	(409.357.660.296)
34	BLTZ	523.868.583.361	134	NIRO	(87.828.731.730)
35	BMRI	(96.047.361.005.113)	135	NOBU	843.041.922.615
36	BMSR	100.339.680.142	136	PANR	(208.348.062.000)
37	BMTR	3.197.345.776.010	137	PBRX	180.569.886.268
38	BNBA	(880.451.609.954)	138	PDES	(90.008.057.873)
39	BNGA	(19.901.454.804.375)	139	PGAS	20.433.203.673.976
40	BNII	(8.340.517.539.016)	140	PNBN	(17.514.447.801.400)
41	BNLI	(12.373.905.685.656)	141	PNBS	(5.629.252.752.400)
42	BRAM	(550.897.117.400)	142	PNIN	(20.522.284.363.920)
43	BRNA	(416.272.905.000)	143	PNLF	(15.045.623.760.069)
44	BSDE	10.964.780.502.928	144	POLY	12.774.337.425.910
45	BSSR	905.487.460.884	145	POOL	(459.629.336.060)
46	BSWD	1.871.905.753.620	146	PPRO	(2.178.474.643.788)
47	BTEK	(1.341.679.993.286)	147	PSAB	(3.453.193.735.884)
48	BTPN	(4.472.366.880.960)	148	PSDN	(91.645.340.383)

No	Kode	Total Perhitungan	No	Kode	Total Perhitungan
49	BULL	(1.121.043.626.431)	149	PTBA	(7.672.240.187.500)
50	BVIC	(3.046.950.406.170)	150	PTPP	6.693.803.067.654
51	BWPT	2.851.373.099.000	151	PTRO	(1.828.211.674.000)
52	CASS	1.563.231.576.000	152	PTSP	1.851.700.038.000
53	CENT	38.582.120.589	153	PYFA	(43.974.590.427)
54	CINT	3.570.161.044	154	RAJA	(1.021.601.509.680)
55	CMPP	(7.695.699.228)	155	RICY	(321.375.183.645)
56	COWL	1.771.309.876.804	156	RMBA	(6.002.364.625.000)
57	CPIN	43.727.697.000.000	157	ROTI	5.061.661.227.974
58	DILD	384.595.422.914	158	SCBD	1.243.276.289.000
59	DKFT	127.841.366.806	159	SCMA	42.498.851.743.440
60	DNET	7.798.543.280.370	160	SDPC	(82.546.547.176)
61	DSNG	3.230.819.000.000	161	SDRA	1.341.595.901.120
62	DSSA	(9.151.998.469.560)	162	SGRO	(73.223.820.000)
63	DUTI	3.677.086.970.965	163	SIAP	1.993.020.818.067
64	DVLA	292.420.388.000	164	SIMP	(10.152.989.680.000)
65	DYAN	(472.833.895.980)	165	SIPD	(250.675.417.003)
66	ELSA	(447.342.500.000)	166	SKBM	104.558.814.824
67	ELTY	(4.222.730.624.683)	167	SMAR	(1.295.635.565.400)
68	EMDE	(48.142.002.736)	168	SMBR	863.502.090.500
69	EMTK	37.492.479.138.900	169	SMCB	138.708.000.000
70	EPMT	2.693.346.772.334	170	SMGR	29.778.824.543.000
71	ERAA	(1.422.661.275.013)	171	SMMT	491.357.348.437
72	ERTX	(246.222.792.028)	172	SMRU	1.013.304.763.544
73	ESSA	(2.677.859.055.276)	173	SOCI	(453.189.260.052)
74	EXCL	12.449.279.850.252	174	SQBB	(257.515.699.000)
75	FASW	(209.754.806.602)	175	SQMI	562.620.653.556
76	FISH	(369.111.291.532)	176	SRAJ	1.223.780.147.285
77	FPNI	(759.334.184.000)	177	SRSN	(101.053.633.000)
78	FREN	1.840.408.058.741	178	SRTG	(9.613.420.635.000)
79	GDYR	361.106.195.236	179	SSMS	14.929.452.728.000
80	GEMA	(283.782.744.829)	180	SUGI	6.573.038.899.926
81	GEMS	6.264.082.044.904	181	SUPR	4.639.769.523.600
82	GIAA	(2.290.127.022.496)	182	TALF	(203.754.309.830)
83	GOLL	(581.654.235.253)	183	TARA	5.328.926.581.431
84	GZCO	(646.507.000.000)	184	TAXI	(329.048.814.000)
85	HERO	(981.294.620.000)	185	TBIG	26.435.536.264.150
86	HMSP	(15.861.895.972.864)	186	TELE	2.208.260.272.920
87	ICBP	25.668.653.550.000	187	TGKA	1.903.397.008.349
88	IMPC	(762.837.558.071)	188	TLKM	230.119.988.012.000
89	INAF	682.545.524.369	189	TOBA	(948.660.006.624)

No	Kode	Total Perhitungan	No	Kode	Total Perhitungan
90	INAI	(203.051.802.673)	190	TOWR	34.184.524.000.000
91	INDF	19.497.158.462.500	191	TRIM	(71.040.721.000)
92	INDY	(8.186.082.875.648)	192	ULTJ	(709.165.819.783)
93	INTP	47.117.807.810.100	193	UNSP	5.662.546.491.000
94	IPOL	(1.592.838.204.634)	194	UNTR	14.355.871.202.400
95	ISAT	19.377.420.362.500	195	UNVR	323.385.742.000.000
96	JAWA	(404.848.276.920)	196	VICO	(3.291.292.776.500)
97	JIHD	(3.359.607.671.980)	197	VIVA	3.250.495.021.800
98	JKON	10.764.522.049.307	198	WICO	(59.191.736.269)
99	JPFA	(897.848.286.550)	199	WIKA	2.364.268.982.250
100	JSMR	20.295.343.936.000	200	WSKT	10.643.217.929.252

Tabel 4.3
Rata-Rata Nilai Intangible Assets untuk Setiap Sektor

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor
PERTANIAN			
AALI	Perkebunan	55.951.000.000	
ANJT		77.510.268.600	
BWPT		1.191.544.000.000	
DSNG		187.537.000.000	
GOLL		20.953.434.716	
GZCO		13.125.000.000	
JAWA		17.979.322.415	
SGRO		96.891.148.000	
SIMP		2.343.827.000.000	
SMAR		22.232.000.000	
SSMS		3.545.016.000	
UNSP		412.256.438.000	
BTEK	Sektor Pertanian lainnya	1.105.739.753.666	1.105.739.753.666
Total Rata-Rata Sektor			738.009.527.700
PERTAMBANGAN			
ADRO	Batu Bara	10.662.943.960.000	
ARII		894.904.780.000	
BSSR		270.101.086.440	
GEMS		105.535.386.428	
KKGI		19.359.233.728	
MYOH		1.236.071.692	
PTBA		102.077.000.000	
PTRO		34.194.620.000	

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor
PERTAMBANGAN			
SMMT	Batu Bara	1.315.050.000	1.213.901.290.000
TOBA		47.345.709.620	
ANTM	Logam & Mineral Lainnya	101.759.427.000	237.612.719.400
DKFT		17.455.843.851	
PSAB		423.207.463.900	
SMRU		408.028.142.900	
BIPI	Minyak & Gas Bumi	653.672.672.804	302.948.719.100
ELSA		21.699.000.000	
ESSA		318.260.130.884	
MEDC		218.163.072.944	
Total Rata-Rata Sektor			584.820.909.500
MANUFAKTUR			
Industri Dasar dan Kimia			
AKPI	Plastik & Kemasan	386.617.000	65.855.886.170
BRNA		86.222.760.000	
FPNI		109.342.168.000	
IMPC		112.898.271.964	
IPOL		37.639.986.608	
SIAP		114.457.570.664	
TALF		43.829.103	
AMFG	Keramik, Porselen & Kaca	5.514.000.000	3.285.000.000
KIAS		1.056.000.000	
CPIN	Pakan Ternak	546.221.000.000	214.269.469.800
JPFA		70.136.000.000	
SIPD		26.451.409.343	
FASW	Pulp & Kertas	5.261.395.894	5.261.395.894
INAI	Logam & Sejenisnya	350.194.960	251.770.915.500
KRAS		503.191.636.000	
INTP	Semen	111.953.000.000	468.030.816.000
SMBR		3.281.694.000	
SMCB		401.809.000.000	
SMGR		1.355.079.570.000	
SRSN	Kimia	36.917.000	36.917.000
Total Rata-Rata Sektor			144.072.914.300
Aneka Industri			
ASII	Otomotif & Komponennya	121.949.000.000.000	
AUTO		219.751.000.000	
BRAM		39.420.565.636	

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor
MANUFAKTUR			
GDYR	Otomotif & Komponennya	2.928.900.204	24.442.959.894.000
LPIN		3.699.004.740	
ERTX	Tekstil & Garmen	2.151.493.244	18.228.933.515
PBRX		66.831.873.240	
POLY		1.441.897.776	
RICY		2.490.469.800	
Total Rata-Rata Sektor			12.230.594.410.000
Industri Barang Konsumsi			
ADES	Kosmetik & Barang Keperluan Rumah Tangga	588.000.000	236.157.500.000
UNVR		471.727.000.000	
AISA	Makanan & Minuman	337.965.000.000	1.495.997.150.000
ICBP		3.754.027.000.000	
INDF		6.306.521.000.000	
PSDN		80.000.000	
ROTI		62.056.464.165	
SKBM		2.779.599.525	
ULTJ		8.550.986.750	
CINT	Peralatan Rumah Tangga	1.348.191.302	1.348.191.302
DVLA	Farmasi	15.031.236.000	65.789.375.830
INAF		39.355.450.337	
KAEF		5.401.189.374	
KLBF		400.206.315.434	
MERK		226.512.000	
PYFA		96.684.701	
SQBB		208.243.000	
HMSP	Rokok	60.423.000.000	40.147.000.000
RMBA		19.871.000.000	
Total Rata-Rata Sektor			367.887.843.400

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor		
JASA					
Keuangan					
ADMF	Lembaga Pembiayaan	8.035.000.000	9.459.666.667		
BBLD		632.000.000			
BFIN		19.712.000.000			
AGRS	Bank	6.715.000.000	414.463.562.700		
BABP		19.327.000.000			
BBHI		5.726.525.553			
BBKP		242.963.000.000			
BBMD		3.294.805.299			
BBNP		3.227.384.000			
BDMN		1.470.417.000.000			
BKSW		41.176.000.000			
BMRI		1.955.496.000.000			
BNBA		1.582.350.932			
BNGA		1.482.297.000.000			
BNII		249.899.000.000			
BNLI		412.980.000.000			
BSWD		2.801.181.846			
BTPN		635.375.000.000			
BVIC		5.076.230.000			
MCOR		190.075.000.000			
NOBU		5.449.000.000			
PNBN		130.471.000.000			
PNBS		2.918.340.000			
SDRA		1.836.468.000.000			
AMAG		Asuransi		908.612.495.000	309.785.775.200
ASBI				4.002.155.000	
LPGI	8.844.450.620				
PNIN	317.684.000.000				
KREN	Perusahaan Efek	349.805.870	1.775.084.435		
TRIM		3.200.363.000			
BCAP	Keuangan Lainnya	364.163.000.000	230.675.459.700		
PNLF		317.684.000.000			
VICO		10.179.379.000			
Total Rata-Rata Sektor			193.231.909.700		
Perdagangan, Jasa, dan Investasi					
ABBA	Media	12.481.220.514			
BLTZ		488.763.345			
EMTK		5.242.724.503.000			

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor	
JASA				
Perdagangan, Jasa, dan Investasi				
JTPE	Media	4.104.796.060		
KBLV		927.739.000.000		
LINK		72.814.000.000		
LPLI		204.108.000.000		
MDIA		5.815.847.000		
MNCN		821.452.000.000		
SCMA		457.208.041.000		
VIVA		606.843.129.000		759.616.300.000
AKRA		Perdagangan Besar		12.450.593.000
BMSR	4.267.104.142			
CMPP	6.350.000.000			
DSSA	1.382.324.124.012			
EPMT	3.542.925.019			
FISH	1.509.494.292			
JKON	25.135.682.040			
KOBX	232.953.368			
KONI	888.269.347			
LTLS	9.383.000.000			
MPMX	1.207.883.000.000			
SDPC	672.684.214			
SQMI	47.045.898.716			
TGKA	22.026.621.272			
UNTR	439.767.000.000			
WICO	1.741.961.223		197.826.331.900	
ASGR	Komputer & Perangkatnya	557.158.000.000		
ATIC		34.502.035.123		
DNET		7.453.655.253		
LMAS		22.680.399.637		
MLPT		19.177.741.000		128.194.366.200
BMTR	Perusahaan Investasi	3.808.889.000.000		
MLPL		212.157.000.000		
POOL		22.637.825.437		
SRTG		222.000.000		1.010.976.456.000
CENT	Perdagangan Eceran	137.131.249.890		
ERAA		685.304.842.040		
HERO		81.392.000.000		
MPPA		1.739.000.000		
TELE		551.302.000.000		291.373.818.400

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor
Perdagangan, Jasa, dan Investasi			
DYAN	Perdagangan Lainnya	109.602.504.274	148.948.681.000
GEMA		72.339.533.115	
MFMI		776.571.450	
SUGI		413.076.115.280	
JHD	Restoran, Hotel, dan Pariwisata	19.255.456.000	8.424.877.241
KPIG		1.444.841.650	
PANR		20.072.425.000	
PDES		1.337.891.557	
PTSP		13.772.000	
MIKA	Kesehatan	1.347.522.657	1.202.746.524
SRAJ		1.057.970.391	
Total Rata-Rata Sektor			318.320.447.200
Properti, Real Estat, dan Konstruksi Bangunan			
APLN	Properti dan Real Estate	30.334.910.000	322.424.702.500
BIPP		22.254.095.400	
BSDE		9.302.932.297	
COWL		936.495.721.402	
DILD		6.184.505.653	
DUTI		9.302.932.297	
ELTY		1.722.848.678.681	
EMDE		2.109.551.639	
LPKR		571.630.000.000	
MDLN		1.141.036.812.530	
NIRO		6.794.184.217	
PPRO		2.245.011.313	
SCBD		19.255.456.000	
TARA		6.325.288.567	
KRAH		Konstruksi Bangunan	
PTPP	43.111.906.819		
WIKI	66.370.132.000		
WSKT	12.864.513.324.527		
Total Rata-Rata Sektor			1.782.999.336.000
Infrastruktur, Utilitas, dan Transportasi			
ASSA	Transportasi	5.557.577.177	
BULL		300.197.309.924	
CASS		17.116.427.000	

Kode	Sektor	Nilai Intav	Total Rata-Rata sub Sektor
Infrastruktur, Utilitas, dan Transportasi			
GIAA	Transportasi	67.084.496.912	86.106.766.120
SOCI		3.993.595.716	
TAXI		122.691.190.000	
EXCL	Telekomunikasi	12.789.598.000.000	5.044.613.798.000
FREN		2.859.646.190.147	
ISAT		1.440.211.000.000	
TLKM		3.089.000.000.000	
INDY	Konstruksi Non Bangunan	3.869.792.354.328	1.336.152.839.000
SUPR		121.495.000.000	
TBIG		534.355.000.000	
TOWR		818.969.000.000	
JSMR	Jalan Tol, Pelabuhan, Bandara, dan Sejenisnya	36.940.740.523.000	19.283.276.980.000
META		1.625.813.446.948	
PGAS	Energi	62.170.521.760	175.089.816.500
RAJA		288.009.111.244	
Total Rata-Rata Sektor			5.185.048.040.000

Hasil Perhitungan Variabel Dependen Nilai Perusahaan tahun 2016

Nilai Perusahaan					
No	Kode	2016	No	Kode	2016
1	AALI	1,40	101	JTPE	0,82
2	ABBA	0,96	102	KAEF	2,05
3	ADES	1,31	103	KBLV	0,60
4	ADMF	0,94	104	KIAS	0,81
5	ADRO	0,65	105	KKGI	0,22
6	AGRS	0,99	106	KLBF	4,65
7	AISA	0,95	107	KOBX	0,92
8.	AKPI	0,80	108	KONI	1,08
9.	AKRA	2,22	109	KPIG	0,81
10	AMAG	0,95	110	KRAH	4,06
11	AMFG	0,87	111	KRAS	0,67
12	ANJT	1,15	112	KREN	1,64
13	ANTM	0,76	113	LINK	2,64
14	APLN	0,85	114	LMAS	0,82
15	ARII	1,10	115	LPGI	0,80

Nilai Perusahaan					
No	Kode	2016	No	Kode	2016
16	ASBI	0,76	116	LPIN	0,93
17	ASGR	1,53	117	LPKR	1,04
18	ASII	1,15	118	LPLI	0,31
19	ASSA	0,83	119	LTLS	0,81
20	ATIC	1,14	120	MCOR	0,89
21	AUTO	0,91	121	MDIA	0,70
22	BABP	0,97	122	MDLN	0,90
23	BBHI	1,01	123	MEDC	0,78
24	BBKP	0,96	124	MERK	4,52
25	BBLD	1,29	125	META	0,85
33	BKSW	0,94	133	MYOH	0,79
34	BLTZ	1,40	134	NIRO	0,98
35	BMRI	0,91	135	NOBU	1,09
36	BMSR	1,20	136	PANR	0,91
37	BMTR	1,13	137	PBRX	1,03
38	BNBA	0,88	138	PDES	0,81
39	BNGA	0,92	139	PGAS	1,22
40	BNII	0,95	140	PNBN	0,91
41	BNLI	0,93	141	PNBS	0,36
42	BRAM	0,86	142	PNIN	0,24
43	BRNA	0,80	143	PNLF	0,40
44	BSDE	1,29	144	POLY	5,11
45	BSSR	1,37	145	POOL	0,25
46	BSWD	1,43	146	PPRO	0,75
47	BTEK	0,73	147	PSAB	0,70
48	BTPN	0,95	148	PSDN	0,86
49	BULL	0,65	149	PTBA	0,59
50	BVIC	0,88	150	PTPP	1,21
51	BWPT	1,18	151	PTRO	0,65
52	CASS	1,95	152	PTSP	7,39
53	CENT	1,03	153	PYFA	0,74
54	CINT	1,01	154	RAJA	0,48
55	CMPP	0,96	155	RICY	0,75
56	COWL	1,51	156	RMBA	0,55
57	CPIN	2,81	157	ROTI	2,73
58	DILD	1,03	158	SCBD	1,22
59	DKFT	1,07	159	SCMA	9,82
60	DNET	1,94	160	SDPC	0,89
61	DSNG	1,39	161	SDRA	1,06
62	DSSA	0,69	162	SGRO	0,99
63	DUTI	1,38	163	SIAP	9,71

Nilai Perusahaan					
No	Kode	2016	No	Kode	2016
64	DVLA	1,19	164	SIMP	0,69
65	DYAN	0,69	165	SIPD	0,90
66	ELSA	0,89	166	SKBM	1,10
67	ELTY	0,70	167	SMAR	0,95
68	EMDE	0,96	168	SMBR	1,20
69	EMTK	2,84	169	SMCB	1,01
70	EPMT	1,38	170	SMGR	1,67
71	ERAA	0,81	171	SMMT	1,77
72	ERTX	0,65	172	SMRU	1,42
73	ESSA	0,70	173	SOCI	0,94
74	EXCL	1,23	174	SQBB	0,46
75	FASW	0,98	175	SQMI	4,83
76	FISH	0,89	176	SRAJ	1,53
77	FPNI	0,72	177	SRSN	0,86
78	FREN	1,08	178	SRTG	0,62
79	GDYR	1,24	179	SSMS	3,08
80	GEMA	0,58	180	SUGI	2,09
81	GEMS	2,23	181	SUPR	1,33
82	GIAA	0,95	182	TALF	0,77
83	GOLL	0,76	183	TARA	5,38
84	GZCO	0,82	184	TAXI	0,87
85	HERO	0,87	185	TBIG	2,12
86	HMSP	0,63	186	TELE	1,27
87	ICBP	1,89	187	TGKA	1,71
88	IMPC	0,66	188	TLKM	2,28
89	INAF	1,49	189	TOBA	0,73
90	INAI	0,85	190	TOWR	2,37
91	INDF	1,24	191	TRIM	0,95
92	INDY	0,67	192	ULTJ	0,83
93	INTP	2,56	193	UNSP	1,39
94	IPOL	0,58	194	UNTR	1,22
95	ISAT	1,38	195	UNVR	20,31
96	JAWA	0,88	196	VICO	0,88
97	JHHD	0,49	197	VIVA	1,48
98	JKON	3,69	198	WICO	0,74
99	JPFA	0,95	199	WIKA	1,08
100	JSMR	1,38	200	WSKT	1,17

Hasil Perhitungan Variabel Independen Nilai *Intangible Assets* tahun 2016

Nilai <i>Intangible Assets</i>					
No	Kode	2016	No	Kode	2016
1	AALI	0,002310	101	JTPE	0,003901
2	ABBA	0,029175	102	KAEF	0,001171
3	ADES	0,000766	103	KBLV	0,072596
4	ADMF	0,000291	104	KIAS	0,000568
5	ADRO	0,121677	105	KKGI	0,014597
6	AGRS	0,001654	106	KLBF	0,026284
7	AISA	0,036519	107	KOBX	0,000202
8.	AKPI	0,000148	108	KONI	0,007437
9.	AKRA	0,000786	109	KPIG	0,000102
10	AMAG	0,264409	110	KRAH	0,000502
11	AMFG	0,001002	111	KRAS	0,009513
12	ANJT	0,010986	112	KREN	0,000277
13	ANTM	0,003394	113	LINK	0,014404
14	APLN	0,001180	114	LMAS	0,047372
15	ARII	0,201763	115	LPGI	0,003844
16	ASBI	0,007610	116	LPIN	0,007741
17	ASGR	0,323277	117	LPKR	0,012535
18	ASII	0,465712	118	LPLI	0,096836
19	ASSA	0,001834	119	LTLS	0,001658
20	ATIC	0,012970	120	MCOR	0,015507
21	AUTO	0,015039	121	MDIA	0,001956
22	BABP	0,001480	122	MDLN	0,078475
23	BBHI	0,002782	123	MEDC	0,004514
24	BBKP	0,002305	124	MERK	0,000304
25	BBLD	0,000174	125	META	0,294442
26	BBMD	0,000311	126	MFMI	0,003604
27	BBNP	0,000419	127	MIKA	0,000323
28	BCAP	0,016392	128	MLPL	0,008795
29	BDMN	0,008446	129	MLPT	0,010775
30	BFIN	0,001580	130	MNCN	0,057687
31	BIPI	0,038049	131	MPMX	0,080924
32	BIPP	0,013504	132	MPPA	0,000259
33	BKSW	0,001689	133	MYOH	0,000625
34	BLTZ	0,000376	134	NIRO	0,001792
35	BMRI	0,001883	135	NOBU	0,000606
36	BMSR	0,008560	136	PANR	0,008806
37	BMTR	0,154679	137	PBRX	0,009575
38	BNBA	0,000222	138	PDES	0,002877

Nilai Intangible Assets					
No	Kode	2016	No	Kode	2016
39	BNGA	0,006136	139	PGAS	0,000677
40	BNII	0,001499	140	PNBN	0,000655
41	BNLI	0,002495	141	PNBS	0,000333
42	BRAM	0,009910	142	PNIN	0,011708
43	BRNA	0,041281	143	PNLF	0,012721
44	BSDE	0,000243	144	POLY	0,000464
45	BSSR	0,109265	145	POOL	0,037076
46	BSWD	0,000651	146	PPRO	0,000254
47	BTEK	0,226599	147	PSAB	0,036929
48	BTPN	0,006954	148	PSDN	0,000122
49	BULL	0,093578	149	PTBA	0,005495
50	BVIC	0,000195	150	PTPP	0,001380
51	BWPT	0,073306	151	PTRO	0,006469
52	CASS	0,010390	152	PTSP	0,000047
53	CENT	0,104288	153	PYFA	0,000579
54	CINT	0,003376	154	RAJA	0,147603
55	CMPP	0,035913	155	RICY	0,001933
56	COWL	0,268102	156	RMBA	0,001475
57	CPIN	0,022566	157	ROTI	0,021255
58	DILD	0,000522	158	SCBD	0,003370
59	DKFT	0,009304	159	SCMA	0,094844
60	DNET	0,000894	160	SDPC	0,000917
61	DSNG	0,022917	161	SDRA	0,081150
62	DSSA	0,046084	162	SGRO	0,011634
63	DUTI	0,000960	163	SIAP	0,500451
64	DVLA	0,009816	164	SIMP	0,072034
65	DYAN	0,071259	165	SIPD	0,010304
66	ELSA	0,005178	166	SKBM	0,002775
67	ELTY	0,122503	167	SMAR	0,000850
68	EMDE	0,001547	168	SMBR	0,000751
69	EMTK	0,257294	169	SMCB	0,020331
70	EPMT	0,000500	170	SMGR	0,030639
71	ERAA	0,092302	171	SMMT	0,002065
72	ERTX	0,003041	172	SMRU	0,168315
73	ESSA	0,035395	173	SOCI	0,000534
74	EXCL	0,232977	174	SQBB	0,000435
75	FASW	0,000613	175	SQMI	0,320054
76	FISH	0,000434	176	SRAJ	0,000459
77	FPNI	0,039754	177	SRSN	0,000051
78	FREN	0,125384	178	SRTG	0,000009

Nilai Intangible Assets					
No	Kode	2016	No	Kode	2016
79	GDYR	0,001932	179	SSMS	0,000495
80	GEMA	0,010619	180	SUGI	0,068269
81	GEMS	0,020798	181	SUPR	0,008666
82	GIAA	0,001336	182	TALF	0,000050
83	GOLL	0,008819	183	TARA	0,005193
84	GZCO	0,003700	184	TAXI	0,047978
85	HERO	0,010871	185	TBIG	0,022623
86	HMSP	0,001421	186	TELE	0,067105
87	ICBP	0,129888	187	TGKA	0,008200
88	IMPC	0,049603	188	TLKM	0,017198
89	INAF	0,028485	189	TOBA	0,013471
90	INAI	0,000262	190	TOWR	0,032726
91	INDF	0,076745	191	TRIM	0,002038
92	INDY	0,158048	192	ULTJ	0,002107
93	INTP	0,003713	193	UNSP	0,028044
94	IPOL	0,009903	194	UNTR	0,006872
95	ISAT	0,028329	195	UNVR	0,028170
96	JAWA	0,005463	196	VICO	0,000384
97	JIHD	0,002915	197	VIVA	0,088765
98	JKON	0,006272	198	WICO	0,007605
99	JPFA	0,003643	199	WIKA	0,002134
100	JSMR	0,690477	200	WSKT	0,209434

Hasil Perhitungan Variabel Moderasi Kualitas Auditor tahun 2016

Kualitas Auditor					
No	Kode	Dummy	No	Kode	Dummy
1	AALI	1	101	JTPE	0
2	ABBA	0	102	KAEF	0
3	ADES	0	103	KBLV	0
4	ADMF	1	104	KIAS	1
5	ADRO	1	105	KKGI	0
6	AGRS	0	106	KLBF	1
7	AISA	0	107	KOBX	0
8.	AKPI	1	108	KONI	1
9.	AKRA	1	109	KPIG	0
10	AMAG	1	110	KRAH	0
11	AMFG	1	111	KRAS	1
12	ANJT	1	112	KREN	0

Kualitas Auditor					
No	Kode	Dummy	No	Kode	Dummy
13	ANTM	1	113	LINK	0
14	APLN	1	114	LMAS	0
15	ARII	0	115	LPGI	0
16	ASBI	0	116	LPIN	0
17	ASGR	1	117	LPKR	0
18	ASII	1	118	LPLI	0
19	ASSA	1	119	LTLS	1
20	ATIC	0	120	MCOR	1
21	AUTO	1	121	MDIA	0
22	BABP	1	122	MDLN	0
23	BBHI	0	123	MEDC	1
24	BBKP	1	124	MERK	1
25	BBLD	1	125	META	0
26	BBMD	0	126	MFMI	0
27	BBNP	0	127	MIKA	0
28	BCAP	1	128	MLPL	0
29	BDMN	1	129	MLPT	0
30	BFIN	0	130	MNCN	1
31	BIPI	0	131	MPMX	1
32	BIPP	0	132	MPPA	0
33	BKSW	1	133	MYOH	1
34	BLTZ	0	134	NIRO	1
35	BMRI	1	135	NOBU	0
36	BMSR	0	136	PANR	0
37	BMTR	1	137	PBRX	0
38	BNBA	1	138	PDES	0
39	BNGA	1	139	PGAS	1
40	BNII	1	140	PNBN	1
41	BNLI	1	141	PNBS	1
42	BRAM	1	142	PNIN	0
43	BRNA	0	143	PNLF	0
44	BSDE	0	144	POLY	0
45	BSSR	0	145	POOL	0
46	BSWD	0	146	PPRO	0
47	BTEK	0	147	PSAB	0
48	BTPN	1	148	PSDN	0
49	BULL	0	149	PTBA	1
50	BVIC	1	150	PTPP	0

Kualitas Auditor					
No	Kode	Dummy	No	Kode	Dummy
51	BWPT	1	151	PTRO	1
52	CASS	0	152	PTSP	0
53	CENT	1	153	PYFA	0
54	CINT	0	154	RAJA	0
55	CMPP	0	155	RICY	0
56	COWL	0	156	RMBA	1
57	CPIN	1	157	ROTI	1
58	DILD	0	158	SCBD	0
59	DKFT	0	159	SCMA	1
60	DNET	1	160	SDPC	0
61	DSNG	1	161	SDRA	1
62	DSSA	0	162	SGRO	1
63	DUTI	0	163	SIAP	0
64	DVLA	1	164	SIMP	1
65	DYAN	0	165	SIPD	0
66	ELSA	1	166	SKBM	0
67	ELTY	0	167	SMAR	0
68	EMDE	0	168	SMBR	0
69	EMTK	1	169	SMCB	1
70	EPMT	0	170	SMGR	1
71	ERAA	1	171	SMMT	1
72	ERTX	0	172	SMRU	0
73	ESSA	1	173	SOCI	0
74	EXCL	1	174	SQBB	1
75	FASW	1	175	SQMI	0
76	FISH	1	176	SRAJ	0
77	FPNI	1	177	SRSN	0
78	FREN	0	178	SRTG	1
79	GDYR	1	179	SSMS	1
80	GEMA	0	180	SUGI	0
81	GEMS	1	181	SUPR	0
82	GIAA	1	182	TALF	0
83	GOLL	0	183	TARA	0
84	GZCO	0	184	TAXI	0
85	HERO	1	185	TBIG	0
86	HMSP	1	186	TELE	0
87	ICBP	1	187	TGKA	1
88	IMPC	0	188	TLKM	1
89	INAF	0	189	TOBA	1

Kualitas Auditor					
No	Kode	Dummy	No	Kode	Dummy
90	INAI	0	190	TOWR	1
91	INDF	1	191	TRIM	1
92	INDY	1	192	ULTJ	0
93	INTP	1	193	UNSP	0
94	IPOL	0	194	UNTR	1
95	ISAT	1	195	UNVR	1
96	JAWA	0	196	VICO	0
97	JHD	0	197	VIVA	0
98	JKON	0	198	WICO	1
99	JPFA	0	199	WIKA	0
100	JSMR	1	200	WSKT	0

Hasil Penghitungan Variabel Kontrol Ukuran Perusahaan tahun 2016

Ukuran Perusahaan					
No	Kode	2016	No	Kode	2016
1	AALI	30,81845259	101	JTPE	27,68183947
2	ABBA	26,78194144	102	KAEF	29,15980468
3	ADES	27,36637695	103	KBLV	30,17886524
4	ADMF	30,95039741	104	KIAS	28,25142017
5	ADRO	32,10417927	105	KKGI	27,9133771
6	AGRS	29,03219177	106	KLBF	30,35402621
7	AISA	29,85613525	107	KOBX	27,77378903
8.	AKPI	28,59263284	108	KONI	25,50605692
9.	AKRA	30,39297478	109	KPIG	30,28126056
10	AMAG	28,86544217	110	KRAH	27,11804579
11	AMFG	29,3366579	111	KRAS	31,5993049
12	ANJT	29,58480685	112	KREN	27,86460229
13	ANTM	31,03160284	113	LINK	29,25140609
14	APLN	30,87797711	114	LMAS	26,89449339
15	ARII	29,12064459	115	LPGI	28,46434681
16	ASBI	26,98837469	116	LPIN	26,89253824
17	ASGR	28,17535966	117	LPKR	31,4510096
18	ASII	33,19881203	118	LPLI	28,37664926
19	ASSA	28,73952019	119	LTLS	29,36415521
20	ATIC	28,60936233	120	MCOR	30,13715022
21	AUTO	30,31288298	121	MDIA	28,72067177
22	BABP	30,20038755	122	MDLN	30,30793204
23	BBHI	28,35298072	123	MEDC	31,50909526

Ukuran Perusahaan					
No	Kode	2016	No	Kode	2016
24	BBKP	32,2888407	124	MERK	27,33521936
25	BBLD	28,91998872	125	META	29,33970424
26	BBMD	29,99073776	126	MFMI	26,09616884
27	BBNP	29,67299213	127	MIKA	29,06042001
28	BCAP	30,73183472	128	MLPL	30,81417322
29	BDMN	32,79057474	129	MLPT	28,20755802
30	BFIN	30,15484843	130	MNCN	30,28706668
31	BIPI	30,47475033	131	MPMX	30,33414085
32	BIPP	28,1305967	132	MPPA	29,53338741
33	BKSW	30,82448485	133	MYOH	28,31336427
34	BLTZ	27,89326234	134	NIRO	28,96391029
35	BMRI	34,57675211	135	NOBU	29,82738354
36	BMSR	26,93489333	136	PANR	28,45493505
37	BMTR	30,8347602	137	PBRX	29,57408335
38	BNBA	29,59409362	138	PDES	26,8651942
39	BNGA	33,11818756	139	PGAS	32,15089132
40	BNII	32,74709033	140	PNBN	32,92520522
41	BNLI	32,74015853	141	PNBS	29,80098453
42	BRAM	29,01176732	142	PNIN	30,93180908
43	BRNA	28,3675615	143	PNLF	30,8488387
44	BSDE	31,27626749	144	POLY	28,76426827
45	BSSR	28,53604095	145	POOL	27,113768118
46	BSWD	29,0910476	146	PPRO	29,80875518
47	BTEK	29,21610795	147	PSAB	30,069892
48	BTPN	32,14595349	148	PSDN	27,20606232
49	BULL	28,79667051	149	PTBA	30,55293321
50	BVIC	30,88911693	150	PTPP	31,07248887
51	BWPT	30,41938187	151	PTRO	29,29609396
52	CASS	28,13025266	152	PTSP	26,39311105
53	CENT	27,90480421	153	PYFA	25,8416356
54	CINT	26,71307057	154	RAJA	28,29948373
55	CMPP	25,89838046	155	RICY	27,8846426
56	COWL	28,88179794	156	RMBA	30,23155611
57	CPIN	30,81758009	157	ROTI	28,70248173
58	DILD	30,10250981	158	SCBD	29,37398975
59	DKFT	28,26029797	159	SCMA	29,20392199
60	DNET	29,75149246	160	SDPC	27,32101637
61	DSNG	29,73311881	161	SDRA	30,75032559
62	DSSA	31,03208396	162	SGRO	29,75070212
63	DUTI	29,90234439	163	SIAP	26,15571641

Ukuran Perusahaan					
No	Kode	2016	No	Kode	2016
64	DVLA	28,05718097	164	SIMP	31,11341721
65	DYAN	28,0615624	165	SIPD	28,57384129
66	ELSA	29,06394999	166	SKBM	27,63267676
67	ELTY	30,27462153	167	SMAR	30,89454176
68	EMDE	27,94117993	168	SMBR	29,10552711
69	EMTK	30,64539691	169	SMCB	30,61483935
70	EPMT	29,58932131	170	SMGR	31,42035423
71	ERAA	29,63582052	171	SMMT	27,17963092
72	ERTX	27,28504062	172	SMRU	28,51651964
73	ESSA	29,82731264	173	SOCI	29,64260547
74	EXCL	31,63646681	174	SQBB	26,89545439
75	FASW	29,7808307	175	SQMI	25,71365453
76	FISH	28,87795908	176	SRAJ	28,46548012
77	FPNI	28,64279297	177	SRSN	27,29855045
78	FREN	30,75809473	178	SRTG	30,85565123
79	GDYR	28,04718185	179	SSMS	29,59994583
80	GEMA	27,24718907	180	SUGI	29,43119443
81	GEMS	29,25522431	181	SUPR	30,27145564
82	GIAA	31,54739429	182	TALF	27,5050871
83	GOLL	28,49645748	183	TARA	27,82825031
84	GZCO	28,89712978	184	TAXI	28,5699586
85	HERO	29,64419371	185	TBIG	30,79312627
86	HMSP	31,38071993	186	TELE	29,73704142
87	ICBP	30,99493011	187	TGKA	28,61908551
88	IMPC	28,45345466	188	TLKM	32,82181452
89	INAF	27,95428748	189	TOBA	28,88797486
90	INAI	27,92296839	190	TOWR	30,85090471
91	INDF	32,03986633	191	TRIM	28,0822437
92	INDY	30,82907637	192	ULTJ	29,0753956
93	INTP	31,03722528	193	UNSP	30,31889027
94	IPOL	28,96627721	194	UNTR	31,78976714
95	ISAT	31,55967907	195	UNVR	30,44916233
96	JAWA	28,8222481	196	VICO	30,90819742
97	JIHD	29,51880544	197	VIVA	29,55330451
98	JKON	29,01916059	198	WICO	26,15723507
99	JPFA	30,58858547	199	WIKA	31,06811766
100	JSMR	31,6107088	200	WSKT	31,74884099

Tabel 4.2
Uji Deskriptif Statistik

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
Nilai Intangible Assets	200	.00009	.690477	.0414200	.09006960
Ukuran Perusahaan	200	119437244 615.00	10387060090 00000.00	2481194157 4732.2070	8205832315 6849.00000
Kualitas Auditor	200	0	1	.46	.499
Nilai Perusahaan	200	.22	20.31	1.4631	1.90894
Valid N (listwise)	200				

Tabel 4.4
Uji Normalitas Kolmogorov Smirnov Test

Persamaan 1

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	-.0139826
	Std. Deviation	.54905812
	Absolute Differences	
Most Extreme Differences	Positive	.095
	Negative	-.059
Kolmogorov-Smirnov Z		1.345
Asymp. Sig. (2-tailed)		.054

a. Test distribution is Normal.

b. Calculated from data.

Persamaan 2

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		200
Normal Parameters ^{a,b}	Mean	-.0102000
	Std. Deviation	.52835005
Most Extreme Differences	Absolute	.092
	Positive	.092
	Negative	-.053
Kolmogorov-Smirnov Z		1.304
Asymp. Sig. (2-tailed)		.067

a. Test distribution is Normal.

b. Calculated from data.

Tabel 4.5
Uji Heteroskedastisitas

Persamaan 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	3.269	1.519		2.151	.033
1 Nilai Intangible Assets	.006	.011	.039	.547	.585
Ukuran Perusahaan	-.850	.447	-.135	-1.901	.059

a. Dependent Variable: ABS_RES1

Persamaan 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.466	.083		5.621	.000
1 Nilai Intangible Assets	.017	.014	.106	1.160	.247
Kualitas Auditor	.143	.161	.159	.892	.373
Nilai Intangible Assets*Kualitas Auditor	.023	.029	.145	.794	.428

a. Dependent Variable: ABS_RES2

Tabel 4.6
Uji Multikolinearitas

Persamaan 1

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.564	2.596		-.217	.828		
1 Nilai Intangible Assets	.054	.019	.194	2.765	.006	.986	1.015
Ukuran Perusahaan	.270	.764	.025	.354	.724	.986	1.015

a. Dependent Variable: Nilai Perusahaan

Persamaan 2

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.131	.141		.929	.354		
Nilai Intangible Assets	.022	.025	.078	.875	.382	.599	1.669
1 Kualitas Auditor	.643	.273	.410	2.354	.020	.157	6.374
Nilai Intangible Assets*Kualitas Auditor	.100	.050	.360	2.007	.046	.148	6.754

a. Dependent Variable: Nilai Perusahaan

Tabel 4.7
Uji Autokorelasi

Persamaan 1

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.199 ^a	.040	.030	.60491	2.087

a. Predictors: (Constant), Ukuran Perusahaan, Nilai Intangible Assets

b. Dependent Variable: Nilai Perusahaan

Persamaan 2

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1					

1	.257 ^a	.066	.052	.59802	2.126
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a. Predictors: (Constant), Nilai Intangible Assets*Kualitas Auditor, Nilai Intangible Assets, Kualitas Auditor

b. Dependent Variable: Nilai Perusahaan

Tabel 4.8
Uji Hipotesis

Persamaan 1

Uji Adjusted R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.199 ^a	.040	.030	.60491

a. Predictors: (Constant), Ukuran Perusahaan, Nilai Intangible Assets

Uji Signifikansi Parameter (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.
	B	Std. Error	Beta		
(Constant)	-.564	2.596		-.217	.828
1 Nilai Intangible Assets	.054	.019	.194	2.765	.006
Ukuran Perusahaan	.270	.764	.025	.354	.724

a. Dependent Variable: Nilai Perusahaan

Tabel 4.9
Uji Hipotesis

Persamaan 2

Uji Adjusted R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.257 ^a	.066	.052	.59802

a. Predictors: (Constant), Nilai Intangible Assets*Kualitas Auditor, Nilai Intangible Assets, Kualitas Auditor

Uji Signifikansi Parameter (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.131	.141		.929	.354
1 Nilai Intangible Assets	.022	.025	.078	.875	.382
Kualitas Auditor	.643	.273	.410	2.354	.020
Nilai Intangible Assets*Kualitas Auditor	.100	.050	.360	2.007	.046

a. Dependent Variable: Nilai Perusahaan

Hasil Pengujian Hipotesis

Tabel 4.10
Ringkasan Hasil Pengujian Hipotesis

	Hipotesis	Hasil
H1	Nilai intangible assets berpengaruh positif terhadap nilai perusahaan	Terdukung
H2	Kualitas auditor dapat memoderasi pengaruh nilai intangible assets terhadap nilai perusahaan	Terdukung

Tabel 4.11
Hasil Pengujian Tambahan

Uji Adjusted R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676 ^a	.458	.452	.46304

a. Predictors: (Constant), Ukuran Perusahaan, Nilai Intangible Assets

Uji Signifikansi Parameter (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.296	.583		.508	.612
1 Nilai Intangible Assets	.270	.021	.677	12.882	.000
Ukuran Perusahaan	-.005	.020	-.014	-.268	.789

a. Dependent Variable: Nilai Perusahaan

Tabel 4.12
Hasil Pengujian Tambahan Variabel Moderasi

Uji Adjusted R Square

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.676 ^a	.458	.452	.46304

a. Predictors: (Constant), Ukuran Perusahaan, Nilai Intangible Assets

Uji Signifikansi Parameter (Uji t)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.082	.044		1.884	.061
1 Nilai Intangible Assets	.224	.028	.561	8.027	.000
Kualitas Auditor	.168	.083	.106	2.019	.045
Nilai Intangible Assets*Kualitas Auditor	.133	.053	.176	2.495	.013

a. Dependent Variable: Nilai Perusahaan