

LAMPIRAN

LAMPIRAN 1
DAFTAR NAMA PERUSAHAAN

Daftar Perusahaan Sampel

Kode Perusahaan	Nama Perusahaan	Tahun
ICBP	Indofood CBP Sukses Makmur Tbk	2013
INAI	Indal Alumunium Industry Tbk	2013
SMBR	Semen Baturaja Persero Tbk	2013
SCCO	Supreme Cable Manufacturing and Commerce Tbk	2013
SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	2013
EKAD	Ekadharna International Tbk	2014
GGRM	Gudang Garam Tbk	2014
ICBP	Indofood CBP Sukses Makmur Tbk	2014
KAEF	Kimia Farma Tbk	2014
PICO	Pelangi Indah Canindo Tbk	2014
ROTI	Nippon Indosari Corporindo Tbk	2014
SMBR	Semen Baturaja Persero Tbk	2014
SMSM	Selamat Sempurna Tbk	2014
STTP	Siantar Top Tbk	2014
TCID	Mandom Indonesia Tbk	2014
UNVR	Unilever Indonesia Tbk	2014
EKAD	Ekadharna International Tbk	2015
GGRM	Gudang Garam Tbk	2015
ICBP	Indofood CBP Sukses Makmur Tbk	2015
INAI	Indal Alumunium Industry Tbk	2015
KAEF	Kimia Farma Tbk	2015
PICO	Pelangi Indah Canindo Tbk	2015
ROTI	Nippon Indosari Corporindo Tbk	2015
SKLT	Sekar Laut Tbk	2015
SMBR	Semen Baturaja Persero Tbk	2015
STTP	Siantar Top Tbk	2015
TCID	Mandom Indonesia Tbk	2015
UNVR	Unilever Indonesia Tbk	2015
SCCO	Supreme Cable Manufacturing and Commerce Tbk	2015
SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk	2015

LAMPIRAN 2
DATA INPUT

KODE	FRAUD	Z-Score	EM	WCTA	TLTA	LogTA	ROA	Receivable	DCHANGE
ICBP	5,3486	1	-0,4676	-1,1663	-0,9775	3,4239	-2,0376	0	0
INAI	5,2756	1	-1,0038	-1,9986	-0,1802	3,3092	-5,0277	-2,8673	0
SMBR	5,4426	1	-0,4252	-0,3488	-2,4062	3,3544	-2,1616	0	0
SCCO	0,497	1	-1,228	-1,455	-0,5135	3,3392	-2,8206	-10,536	0
SIDO	4,9336	1	-0,14	-0,3696	-1,7851	3,3574	-1,9853	-1,9738	0
EKAD	2,7573	1	-0,6131	-0,8884	-1,0911	3,2863	-2,3118	0	0
GGRM	3,4356	1	-0,682	-1,373	-0,8457	3,4562	-1,9151	0	0
ICBP	3,401	1	-0,4281	-1,2175	-0,9258	3,429	-2,0747	-5,7679	0
KAEF	2,9422	1	-0,992	-0,9177	-0,9421	3,3576	-2,1595	0	0
PICO	2,4897	1	-1,2549	-1,2375	-0,4587	3,3019	-3,6493	0	0
ROTI	3,5755	1	-0,0215	-2,9451	-0,5943	3,3461	-1,9707	0	0
SMBR	2,3401	1	-1,5249	-0,3055	-2,6386	3,3571	-2,1875	-3,4227	0
SMSM	2,8489	1	-0,6587	-1,0752	-1,0658	3,339	-1,448	0	0
STTP	2,7613	1	-0,2113	-1,8748	-0,6533	3,338	-2,6225	0	1
TCID	3,1189	1	-0,3862	-1,5638	-1,1795	3,341	-2,3552	0	1
UNVR	3,0792	0	-0,1989	0	-0,3835	3,4106	-0,887	0	1
EKAD	2,6683	1	-1,2594	-0,645	-1,3831	3,2842	-2,1144	0	0
GGRM	2,681	1	-0,8885	-1,2321	-0,9125	3,4589	-1,8421	0	0
ICBP	3,5752	1	-0,6179	-1,2051	-0,9596	3,4311	-1,8951	0	0
INAI	2,6807	1	-0,4765	-5,9884	-0,1988	3,3292	-3,8392	-2,4835	0

KAEF	2,6197	1	-0,786	-1,162	-0,8566	3,3606	-2,1572	-7,0867	0
PICO	4,236	1	-1,3208	-1,293	-0,5241	3,3006	-3,5991	0	0
ROTI	2,8312	1	-0,2128	-1,8701	-0,5783	3,3543	-1,7882	0	0
SKLT	2,7205	1	-0,4684	-2,3986	-0,404	3,2788	-2,3063	-6,6686	0
SMBR	3,8918	1	-0,7292	-0,6641	-2,326	3,3609	-2,2389	0	0
STTP	2,652	1	-0,2959	-1,7885	-0,7456	3,3423	-2,3357	-7,4422	1
TCID	2,1553	1	-0,7688	-0,8405	-1,7255	3,3448	-1,3317	-4,8568	1
UNVR	2,6833	0	-0,3505	0	-0,3666	3,414	-0,9761	-5,1204	1
SCCO	2,8364	1	-2,0777	-1,1617	-0,7639	3,3395	-2,4109	0	0
SIDO	2,6288	1	-0,9245	-0,6073	-2,7207	3,3555	-1,855	-5,4066	0

Likuiditas

KODE	AKTIVA LANCAR	KEWAJIBAN LANCAR	JUMLAH AKTIVA
ICBP	11.321.715.000.000	4.696.583.000.000	21.267.470.000.000
INAI	543.234.334.813	439.441.122.554	765.881.409.376
SMBR	2.106.641.387.000	193.631.286.000	2.711.416.335.000
SCCO	1.454.622.022.241	1.043.362.648.524	1.762.032.300.123
SIDO	2.366.910.000.000	324.747.000.000	2.955.458.000.000
EKAD	296.439.331.922	127.248.837.925	411.348.790.570
GGRM	38.532.600.000.000	23.783.134.000.000	58.220.600.000.000
ICBP	13.603.527.000.000	6.230.997.000.000	24.910.211.000.000
KAEF	2.040.430.857.906	854.811.681.427	2.968.184.626.297
PICO	457.862.103.838	276.068.533.694	626.626.507.164
ROTI	420.316.388.535	307.608.669.233	2.142.894.276.216
SMBR	2.335.768.747.000	179.749.240.000	2.926.360.857.000
SMSM	1.133.730.000.000	536.800.000.000	1.749.395.000.000
STTP	799.430.399.430	538.631.479.995	1.700.204.093.895
TCID	874.017.297.803	486.053.837.459	1.853.235.434.636
UNVR	6.316.245.000.000	8.864.818.000.000	14.207.799.000.000
EKAD	284.055.202.739	79.594.446.891	389.691.595.500
GGRM	42.568.431.000.000	24.045.086.000.000	63.505.413.000.000
ICBP	13.961.500.000.000	6.002.344.000.000	26.560.624.000.000
INAI	955.465.955.552	952.130.242.797	1.330.259.296.537
KAEF	2.100.921.793.619	1.088.431.346.892	3.236.224.076.311
PICO	449.061.302.609	282.806.672.040	605.788.310.444
ROTI	812.990.646.097	395.920.006.814	2.706.323.637.034
SKLT	189.758.915.421	159.132.842.277	337.110.748.359
SMBR	1.938.566.969.000	255.994.894.000	3.268.667.933.000
STTP	875.469.433.776	554.491.047.968	1.919.558.037.170
TCID	1.112.672.539.416	222.930.621.643	2.062.096.848.703
UNVR	6.623.114.000.000	10.127.542.000.000	15.729.945.000.000
SCCO	1.380.917.436.620	826.026.927.582	1.773.144.328.632
SIDO	1.707.439.000.000	184.060.000.000	2.790.111.000.000

Ukuran Perusahaan

KODE	TOTAL ASET
ICBP	21.267.470.000.000
INAI	765.881.409.376
SMBR	2.711.416.335.000
SCCO	1.762.032.300.123
SIDO	2.955.458.000.000
EKAD	411.348.790.570
GGRM	58.220.600.000.000
ICBP	24.910.211.000.000
KAEF	2.968.184.626.297
PICO	626.626.507.164
ROTI	2.142.894.276.216
SMBR	2.926.360.857.000
SMSM	1.749.395.000.000
STTP	1.700.204.093.895
TCID	1.853.235.434.636
UNVR	14.207.799.000.000
EKAD	389.691.595.500
GGRM	63.505.413.000.000
ICBP	26.560.624.000.000
INAI	1.330.259.296.537
KAEF	3.236.224.076.311
PICO	605.788.310.444
ROTI	2.706.323.637.034
SKLT	337.110.748.359
SMBR	3.268.667.933.000
STTP	1.919.558.037.170
TCID	2.062.096.848.703
UNVR	15.729.945.000.000
SCCO	1.773.144.328.632
SIDO	2.790.111.000.000

Financial Leverage

KODE	TOTAL LIABILITAS	TOTAL ASET
ICBP	8.001.739.000.000	21.267.470.000.000
INAI	639.563.606.250	765.881.409.376
SMBR	244.459.581.000	2.711.416.335.000
SCCO	1.054.421.170.969	1.762.032.300.123
SIDO	495.852.000.000	2.955.458.000.000
EKAD	138.149.558.606	411.348.790.570
GGRM	25.099.875.000.000	58.220.600.000.000
ICBP	10.468.038.000.000	24.910.211.000.000
KAEF	1.291.699.778.060	2.968.184.626.297
PICO	396.102.056.004	626.626.507.164
ROTI	1.189.311.196.703	2.142.894.276.216
SMBR	245.388.549.000	2.926.360.857.000
SMSM	635.514.000.000	1.749.395.000.000
STTP	884.693.224.635	1.700.204.093.895
TCID	611.508.876.121	1.853.235.434.636
UNVR	9.534.732.000.000	14.207.799.000.000
EKAD	97.730.178.889	389.691.595.500
GGRM	25.497.504.000.000	63.505.413.000.000
ICBP	10.173.713.000.000	26.560.624.000.000
INAI	1.090.438.393.880	1.330.259.296.537
KAEF	1.374.127.253.841	3.236.224.076.311
PICO	358.697.326.131	605.788.310.444
ROTI	1.517.788.685.162	2.706.323.637.034
SKLT	225.066.080.248	337.110.748.359
SMBR	319.315.349.000	3.268.667.933.000
STTP	910.758.598.913	1.919.558.037.170
TCID	367.225.370.670	2.062.096.848.703
UNVR	10.902.585.000.000	15.729.945.000.000
SCCO	857.580.796.553	1.773.144.328.632
SIDO	197.797.000.000	2.790.111.000.000

Profitabilitas

KODE	LABA BERSIH	TOTAL ASET
ICBP	2.771.924.000.000	21.267.470.000.000
INAI	5.019.540.731	765.881.409.376
SMBR	312.183.836.000	2.711.416.335.000
SCCO	104.962.314.423	1.762.032.300.123
SIDO	405.903.000.000	2.955.458.000.000
EKAD	40.756.078.282	411.348.790.570
GGRM	8.577.656.000.000	58.220.600.000.000
ICBP	3.128.693.000.000	24.910.211.000.000
KAEF	342.480.745.051	2.968.184.626.297
PICO	16.298.574.907	626.626.507.164
ROTI	298.628.692.557	2.142.894.276.216
SMBR	328.336.316.000	2.926.360.857.000
SMSM	411.162.000.000	1.749.395.000.000
STTP	123.465.526.965	1.700.204.093.895
TCID	175.828.646.432	1.853.235.434.636
UNVR	5.851.805.000.000	14.207.799.000.000
EKAD	47.040.256.456	389.691.595.500
GGRM	10.064.867.000.000	63.505.413.000.000
ICBP	3.992.132.000.000	26.560.624.000.000
INAI	28.615.673.167	1.330.259.296.537
KAEF	374.277.146.619	3.236.224.076.311
PICO	16.566.533.152	605.788.310.444
ROTI	452.658.490.001	2.706.323.637.034
SKLT	33.586.321.507	337.110.748.359
SMBR	348.344.846.000	3.268.667.933.000
STTP	185.705.201.171	1.919.558.037.170
TCID	544.474.278.014	2.062.096.848.703
UNVR	5.926.720.000.000	15.729.945.000.000
SCCO	159.119.646.125	1.773.144.328.632
SIDO	437.475.000.000	2.790.111.000.000

Nature of Industry

KODE	PIUTANG	PENJUALAN	PIUTANG t-1	PENJUALAN t-1
ICBP	738.533.000.000	2.771.924.000.000	648.037.000.000	21.716.913.000.000
INAI	158.487.671.528	5.019.540.731	111.004.652.640	582.654.361.422
SMBR	35.608.067.000	312.183.836.000	310.276.000	1.097.679.986
SCCO	589.154.049	04.962.314.423	462.296.120	3.542.885.064.273
SIDO	329.906.000.000	05.903.000.000	312.000.000	2.391.667.000.000
EKAD	73.793.333.708	40.756.078.282	62.545.480.155	418.668.758.096
GGRM	1.532.275.000.000	8.577.656.000.000	2.196.086.000.000	55.436.954.000.000
ICBP	977.421.000.000	3.128.693.000.000	738.533.000.000	25.094.681.000.000
KAEF	471.108.677.740	342.480.745.051	485.042.276.146	4.348.073.988.385
PICO	28.670.088.952	16.298.574.907	35.647.119.781	684.448.835.916
ROTI	111.532.931.932	298.628.692.557	178.120.550.160	1.505.519.937.691
SMBR	76.654.031.000	328.336.316.000	35.608.067.000	1.168.607.832.000
SMSM	561.344.000.000	411.162.000.000	546.502.000.000	1.684.013.000.000
STTP	108.488.354.757	123.465.526.965	112.433.355.720	1.694.935.468.814
TCID	5.553.584.414	175.828.646.432	6.828.459.530	2.027.899.402.527
UNVR	2.464.145.000.000	5.851.805.000.000	2.343.583.000.000	30.757.435.000.000
EKAD	70.048.850.011	47.040.256.456	73.793.333.708	526.573.620.057
GGRM	1.568.098.000.000	10.064.867.000.000	1.532.275.000.000	65.185.850.000.000
ICBP	1.010.473.000.000	3.992.132.000.000	977.421.000.000	30.022.463.000.000
INAI	442.399.895.598	28.615.673.167	220.338.161.057	933.462.438.255

KAEF	510.534.165.277	374.277.146.619	471.108.677.740	4.521.024.379.759
PICO	10.982.003.988	16.566.533.152	28.670.088.952	694.332.286.638
ROTI	128.778.761.810	452.658.490.001	111.532.931.932	1.880.262.901.697
SKLT	87.113.396.958	33.586.321.507	78.801.884.710	681.419.524.161
SMBR	39.246.617.000	348.344.846.000	76.654.031.000	1.214.914.932.000
STTP	129.169.623.932	185.705.201.171	108.488.354.757	2.170.464.194.350
TCID	23.566.261.413	544.474.278.014	5.553.584.414	2.308.203.551.971
UNVR	2.822.930.000.000	5.926.720.000.000	2.464.145.000.000	34.511.534.000.000
SCCO	258.073.958.313	159.119.646.125	285.215.480.411	3.751.267.949.291
SIDO	335.495.000.000	437.475.000.000	322.514.000.000	2.197.907.000.000

LAMPIRAN 3
HASIL UJI STATISTIK DESKRIPTIF,
HASIL UJI ASUMSI KLASIK

Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
FR	30	,4970	5,4426	3,170237	1,0447354
KK	30	,0000	1,0000	,333333	,4794633
ML	30	,1252	,9787	,537149	,2128978
NI	30	-,2522	,1389	-,005252	,0591357
LK	30	-,2228	,7368	,291342	,2277170
FL	30	,0658	,8351	,426775	,2145420
UP	30	26,5437	31,7821	28,728293	1,4224370
PF	30	,0066	,4119	,132651	,0903934
CP	30	,0000	1,0000	,200000	,4068381
Valid N (listwise)	30				

Tabel Uji Koefisien Determinasi

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,801 ^a	,642	,505	,7350874	1,924

a. Predictors: (Constant), NI, PF, FL, ML, CP, UP, KK, LK

b. Dependent Variable: FR

Uji Nilai *F*

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	20,305	8	2,538	4,697	,002 ^b
	Residual	11,347	21	,540		
	Total	31,653	29			

a. Dependent Variable: FR

b. Predictors: (Constant), NI, PF, FL, ML, CP, UP, KK, LK

Tabel Uji Heteroskedastisitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,874	5,965		,147	,885
	KK	,421	,409	,283	1,028	,315
	ML	-,141	,190	-,175	-,741	,467
	LK	,144	,096	,421	1,497	,149
	NI	-,002	,024	-,014	-,074	,942
	FL	,164	,137	,307	1,198	,244
	UP	-,241	1,716	-,031	-,141	,890
	PF	-,122	,128	-,272	-,952	,352
	CP	,053	,220	,057	,239	,813

a. Dependent Variable: ABS_RES

Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,801 ^a	,642	,505	,7350874	1,924

a. Predictors: (Constant), NI, PF, FL, ML, CP, UP, KK, LK

b. Dependent Variable: FR

Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		30
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	,62553211
Most Extreme Differences	Absolute	,075
	Positive	,075
	Negative	-,056
Test Statistic		,075
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.

Uji Multikolonieritas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	-12,916	11,596					
	KK	-,412	,796	-,100	-,518	,610	,457	2,187
	ML	1,425	,370	,638	3,856	,001	,624	1,603
	LK	,406	,187	,429	2,173	,041	,437	2,288
	NI	,132	,046	,384	2,881	,009	,963	1,039
	FL	-,333	,265	-,225	-1,254	,224	,528	1,894
	UP	4,733	3,336	,221	1,419	,171	,701	1,427
	PF	-,967	,249	-,778	-3,882	,001	,425	2,355
	CP	-,650	,428	-,253	-1,518	,144	,614	1,627

a. Dependent Variable: FR

Uji Nilai *t*

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics		
	B	Std. Error	Beta			Tolerance	VIF	
1	(Constant)	-12,916	11,596					
	KK	-,412	,796	-,100	-,518	,610	,457	2,187
	ML	1,425	,370	,638	3,856	,001	,624	1,603
	LK	,406	,187	,429	2,173	,041	,437	2,288
	NI	,132	,046	,384	2,881	,009	,963	1,039
	FL	-,333	,265	-,225	-1,254	,224	,528	1,894
	UP	4,733	3,336	,221	1,419	,171	,701	1,427
	PF	-,967	,249	-,778	-3,882	,001	,425	2,355
	CP	-,650	,428	-,253	-1,518	,144	,614	1,627

a. Dependent Variable: FR

Manajemen Laba

KODE	TA _{it}	A _{it-1}	TA _{it} /A _{it-1}
ICBP	778.428.000.000	17.819.884.000.000	0,043683
INAI	-72.735.199.503	612.224.219.835	-0,1188
SMBR	3.143.969.000	1.198.586.407.000	0,002623
SCCO	141.821.487.423	1.486.921.371.360	0,095379
SIDO	341.657.000.000	2.150.999.000.000	0,158836
EKAD	36.114.772.417	411.348.790.570	0,087796
GGRM	5.376.836.000.000	58.220.600.000.000	0,092353
ICBP	-732.150.000.000	24.910.211.000.000	-0,02939
KAEF	56.171.489.670	2.968.184.626.297	0,018925
PICO	-8.110.328.311	626.626.507.164	-0,01294
ROTI	-66.346.926.556	2.142.894.276.216	-0,03096
SMBR	44.808.978.000	2.926.360.857.000	0,015312
SMSM	-38.702.000.000	1.749.395.000.000	-0,02212
STTP	-75.050.608.939	1.700.204.093.895	-0,04414
TCID	52.277.484.367	1.853.235.434.636	0,028209
UNVR	-610.917.000.000	14.207.799.000.000	-0,043
EKAD	-53.895.192.902	389.691.595.500	-0,1383
GGRM	9.744.785.000.000	63.505.413.000.000	0,153448
ICBP	506.599.000.000	26.560.624.000.000	0,019073
INAI	-18.396.183.287	1.330.259.296.537	-0,01383
KAEF	198.310.284.271	3.236.224.076.311	0,061278
PICO	-42.754.358.097	605.788.310.444	-0,07058
ROTI	-102.853.350.613	2.706.323.637.034	-0,038

A _{it-1}	1/ A _{it-1} (α _i)
17.819.884.000.000	5,61171E-14
612.224.219.835	1,63339E-12
1.198.586.407.000	8,34316E-13
1.486.921.371.360	6,72531E-13
2.150.999.000.000	4,649E-13
411.348.790.570	2,43103E-12
58.220.600.000.000	1,71761E-14
24.910.211.000.000	4,01442E-14
2.968.184.626.297	3,36906E-13
626.626.507.164	1,59585E-12
2.142.894.276.216	4,66659E-13
2.926.360.857.000	3,41721E-13
1.749.395.000.000	5,71626E-13
1.700.204.093.895	5,88165E-13
1.853.235.434.636	5,39597E-13
14.207.799.000.000	7,03839E-14
389.691.595.500	2,56613E-12
63.505.413.000.000	1,57467E-14
26.560.624.000.000	3,76497E-14
1.330.259.296.537	7,51733E-13
3.236.224.076.311	3,09002E-13
605.788.310.444	1,65074E-12
2.706.323.637.034	3,69505E-13

SKLT	3.919.398.148	337.110.748.359	0,011626
SMBR	-174.283.273.000	3.268.667.933.000	-0,05332
STTP	-9.137.921.557	1.919.558.037.170	-0,00476
TCID	423.692.465.887	2.062.096.848.703	0,205467
UNVR	-372.331.000.000	15.729.945.000.000	-0,02367
SCCO	188.305.440.125	1.773.144.328.632	0,106199
SIDO	4.579.000.000	2.796.111.000.000	0,001638

337.110.748.359	2,96638E-12
3.268.667.933.000	3,05935E-13
1.919.558.037.170	5,20953E-13
2.062.096.848.703	4,84943E-13
15.729.945.000.000	6,3573E-14
1.773.144.328.632	5,6397E-13
2.796.111.000.000	3,5764E-13

KODE	ΔREV_{it}	A_{it-1}	β_{1i}
ICBP	3.377.768.000.000	17.819.884.000.000	0,189551
INAI	58.048.310.453	612.224.219.835	0,094815
SMBR	1.167.510.152.014	1.198.586.407.000	0,974073
SCCO	160.657.246.340	1.486.921.371.360	0,108047
SIDO	-319.303.000.000	2.150.999.000.000	-0,14844
EKAD	107.904.861.961	411.348.790.570	0,26232
GGRM	9.748.896.000.000	58.220.600.000.000	0,167448
ICBP	4.927.782.000.000	24.910.211.000.000	0,197822
KAEF	172.950.391.374	2.968.184.626.297	0,058268
PICO	9.883.450.722	626.626.507.164	0,015772
ROTI	374.742.964.006	2.142.894.276.216	0,174877
SMBR	46.307.100.000	2.926.360.857.000	0,015824
SMSM	289.646.000.000	1.749.395.000.000	0,165569
STTP	475.528.725.536	1.700.204.093.895	0,279689
TCID	280.304.149.444	1.853.235.434.636	0,151251
UNVR	3.754.099.000.000	14.207.799.000.000	0,264228
EKAD	4.963.986.516	389.691.595.500	0,012738
GGRM	5.179.723.000.000	63.505.413.000.000	0,081563
ICBP	1.718.631.000.000	26.560.624.000.000	0,064706
INAI	451.213.483.911	1.330.259.296.537	0,339192
KAEF	339.347.103.765	3.236.224.076.311	0,104859
PICO	4.978.312.927	605.788.310.444	0,008218
ROTI	294.238.811.202	2.706.323.637.034	0,108723
SKLT	63.688.207.047	337.110.748.359	0,188924

PPE_{it}/ A_{it-1}	A_{it-1}	β_{2i}
9.945.755.000.000	17.819.884.000.000	0,558127
222.647.074.563	612.224.219.835	0,363669
604.774.948.000	1.198.586.407.000	0,504574
307.410.277.882	1.486.921.371.360	0,206743
588.548.000.000	2.150.999.000.000	0,273616
114.909.458.648	411.348.790.570	0,279348
19.688.000.000.000	58.220.600.000.000	0,338162
11.306.684.000.000	24.910.211.000.000	0,453898
927.753.768.391	2.968.184.626.297	0,312566
168.764.403.326	626.626.507.164	0,269322
1.722.577.887.681	2.142.894.276.216	0,803856
590.592.110.000	2.926.360.857.000	0,201818
615.665.000.000	1.749.395.000.000	0,35193
900.773.694.465	1.700.204.093.895	0,529803
979.218.136.833	1.853.235.434.636	0,528383
7.891.554.000.000	14.207.799.000.000	0,555438
105.636.392.761	389.691.595.500	0,271077
20.936.982.000.000	63.505.413.000.000	0,329688
12.599.124.000.000	26.560.624.000.000	0,474353
374.793.340.985	1.330.259.296.537	0,281745
1.135.302.282.692	3.236.224.076.311	0,350811
156.727.007.835	605.788.310.444	0,258716
1.893.332.990.937	2.706.323.637.034	0,699596
147.351.832.938	337.110.748.359	0,437102

SMBR	246.333.352.000	3.268.667.933.000	0,075362
STTP	383.813.650.306	1.919.558.037.170	0,199949
TCID	6.486.102.103	2.062.096.848.703	0,003145
UNVR	1.972.496.000.000	15.729.945.000.000	0,125398
SCCO	-18.186.908.239	1.773.144.328.632	-0,01026
SIDO	20.629.000.000	2.796.111.000.000	0,007378

1.330.100.964.000	3.268.667.933.000	0,406924
1.044.088.603.394	1.919.558.037.170	0,543921
949.424.309.287	2.062.096.848.703	0,460417
9.106.831.000.000	15.729.945.000.000	0,578949
392.226.892.012	1.773.144.328.632	0,221204
1.088.672.000.000	2.796.111.000.000	0,389352

KODE	α_i	β_{1i}	β_{2i}	e	HASIL
ICBP	0,30511	0,00739	-0,06139	0,21800	0,46911
INAI	0,27140	0,00370	-0,04	0,21800	0,45310
SMBR	0,27812	0,03799	-0,0555	0,21800	0,47861
SCCO	0,28028	0,00421	-0,02274	0,21800	0,47975
SIDO	0,28397	-0,00579	-0,0301	0,21800	0,47152
EKAD	0,26743	0,01023	-0,03073	0,21800	0,46493
GGRM	0,31695	0,00653	-0,0372	0,21800	0,50429
ICBP	0,30846	0,00772	-0,04993	0,21800	0,48425
KAEF	0,28719	0,00227	-0,03438	0,21800	0,47308
PICO	0,27164	0,00062	-0,02963	0,21800	0,46063
ROTI	0,28393	0,00682	-0,08842	0,21800	0,42033
SMBR	0,28705	0,00062	-0,0222	0,21800	0,48346
SMSM	0,28190	0,00646	-0,03871	0,21800	0,46765
STTP	0,28162	0,01091	-0,05828	0,21800	0,45225
TCID	0,28248	0,00590	-0,05812	0,21800	0,44826
UNVR	0,30285	0,01030	-0,0611	0,21800	0,47005
EKAD	0,26689	0,00050	-0,02982	0,21800	0,45556
GGRM	0,31782	0,00318	-0,03627	0,21800	0,50274
ICBP	0,30910	0,00252	-0,05218	0,21800	0,47745
INAI	0,27916	0,01323	-0,03099	0,21800	0,47940
KAEF	0,28805	0,00409	-0,03859	0,21800	0,47155
PICO	0,27130	0,00032	-0,02846	0,21800	0,46116
ROTI	0,28627	0,00424	-0,07696	0,21800	0,43155
SKLT	0,26544	0,00737	-0,04808	0,21800	0,44272

SMBR	0,28815	0,00294	-0,04476	0,21800	0,46433
STTP	0,28283	0,00780	-0,05983	0,21800	0,44880
TCID	0,28355	0,00012	-0,05065	0,21800	0,45102
UNVR	0,30387	0,00489	-0,06368	0,21800	0,46307
SCCO	0,28204	-0,00040	-0,02433	0,21800	0,47531
SIDO	0,28659	0,00029	-0,04283	0,21800	0,46205