

LAMPIRAN 1

Daftar Eliminasi Sampel Penelitian

No	Kode	Nama Emiten	Keterangan
1	AGRO	Bank Rakyat Indonesia Agroniaga Tbk	Sampel Penelitian
2	AGRS	Bank Agris Tbk	Sampel Penelitian
3	ARTO	Bank Artos Indonesia Tbk	Sampel Penelitian
4	BAPP	Bank MNC Internasional Tbk	Sampel Penelitian
5	BACA	Bank Capital Indonesia Tbk	Sampel Penelitian
6	BBCA	Bank Central Asia Tbk	Sampel Penelitian
7	BBHI	Bank Harda Internasional Tbk	Sampel Penelitian
8	BBKP	Bank Bukopin Tbk	Sampel Penelitian
9	BBMD	Bank Mestika Dharma Tbk	Tidak memiliki data yang lengkap
10	BBNI	Bank Negara Indonesia (Persero) Tbk	Sampel Penelitian
11	BBNP	Bank Nusantara Parahyangan Tbk	Penggabungan Perusahaan dengan Bank Danamon pada Mei 2019
12	BBRI	Bank Rakyat Indonesia (Persero)Tbk	Sampel Penelitian
13	BBTN	Bank Tabungan Negara (Persero) Tbk	Sampel Penelitian
14	BBYB	Bank Yudha Bhakti Tbk	Sampel Penelitian
15	BCIC	Bank JTrust Indonesia Tbk	Sampel Penelitian
16	BDMN	Bank Danamon Indonesia Tbk	Sampel Penelitian
17	BEKS	Bank Pembangunan Daerah Banten Tbk	Sampel Penelitian
18	BGTG	Bank Ganesha Tbk	Sampel Penelitian
19	BINA	Bank Ina Perdana Tbk	Sampel Penelitian
20	BJBR	Bank Pembangunan Daerah Jawa Barat Tbk	Sampel Penelitian
21	BJTM	Bank Pembangunan Daerah Jawa Timur Tbk	Sampel Penelitian
22	BKSW	Bank QNB Indonesia Tbk	Sampel Penelitian
23	BMAS	Bank Maspion Indonesia Tbk	Sampel Penelitian
24	BMRI	Bank Mandiri (Persero) Tbk	Sampel Penelitian
25	BNBA	Bank Bumi Arta Tbk	Sampel Penelitian

26	BNGA	Bank CIMB Niaga Tbk	Sampel Penelitian
27	BNII	Bank Maybank Indonesia Tbk	Sampel Penelitian
28	BNLI	Bank Permata Tbk	Sampel Penelitian
29	BRIS	Bank BRI Syariah Tbk	Tidak memiliki data yang lengkap
30	BSIM	Bank Sinarmas Tbk	Sampel Penelitian
31	BSWD	Bank Of India Indonesia Tbk	Laporan keuangan tidak menggunakan matauang rupiah
32	BTPN	Bank Tabungan Pensiunan Nasional Tbk	Sampel Penelitian
33	BTPS	Bank Tabungan Pensiunan Naional Syariah Tbk	Terdaftar di BEI pada Mei 2018
34	BVIC	Bank Victoria Internasional Tbk	Sampel Penelitian
35	DNAR	Bank Dinar Indonesia Tbk	Sampel Penelitian
36	INPC	Bank Artha Graha Internasional Tbk	Sampel Penelitian
37	MAYA	Bank Mayapada Internasional Tbk	Sampel Penelitian
38	MCOR	Bank China Construction Bank Indonesia Tbk	Sampel Penelitian
39	MEGA	Bank Mega Tbk	Sampel Penelitian
40	NAGA	Bank Mitraniaga Tbk	Penggabungan Perusahaan dengan Bank Agris pada Juli 2019
41	NISP	Bank OCBC NISP Tbk	Sampel Penelitian
42	NOBU	Bank Nationalnobu Tbk	Tidak memiliki data yang lengkap
43	PNBS	Bank Panin Syariah Tbk	Penggabungan Perusahaan dengan Bank Dubai Islamic pada Desember 2009
44	PNBN	Bank Pan Indonesia Tbk	Sampel Penelitian
45	SDRA	Bank Woori Saudara Indonesia 1906 Tbk	Sampel Penelitian

Sumber : www.idx.co.id (Data yang telah diolah)

Lampiran 2

Tabulasi Perhitungan *Financial Stability*

Nama Perbankan	Tahun	Financial Stability (X)		
		t	t-1	TA
AGRO	2015	Rp8,364,503	Rp6,388,305	0.31
AGRO	2016	Rp11,377,961	Rp8,364,503	0.36
AGRO	2017	Rp16,325,248	Rp11,377,961	0.43
AGRS	2015	Rp4,217,368	Rp4,101,329	0.03
AGRS	2016	Rp4,059,950	Rp4,217,368	-0.04
AGRS	2017	Rp3,892,516	Rp4,059,950	-0.04
ARTO	2015	Rp745,647	Rp839,836	-0.11
ARTO	2016	Rp774,779	Rp745,647	0.04
ARTO	2017	Rp837,227	Rp774,779	0.08
BABP	2015	Rp12,137,004	Rp9,430,716	0.29
BABP	2016	Rp13,057,549	Rp12,137,004	0.08
BABP	2017	Rp10,706,094	Rp13,057,549	-0.18
BACA	2015	Rp12,159,197	Rp9,252,649	0.31
BACA	2016	Rp14,207,414	Rp12,159,197	0.17
BACA	2017	Rp16,349,473	Rp14,207,414	0.15
BBCA	2015	Rp594,372,770	Rp553,156,000	0.07
BBCA	2016	Rp676,738,753	Rp594,372,770	0.14
BBCA	2017	Rp750,319,671	Rp676,738,753	0.11
BBHI	2015	Rp2,079,034	Rp2,020,527	0.03
BBHI	2016	Rp2,058,463	Rp2,079,034	-0.01
BBHI	2017	Rp2,458,824	Rp2,058,463	0.19
BBKP	2015	Rp94,366,502	Rp79,053,261	0.19
BBKP	2016	Rp102,778,070	Rp94,366,502	0.09
BBKP	2017	Rp106,448,999	Rp102,778,070	0.04
BBNI	2015	Rp508,595,288	Rp416,574,000	0.22
BBNI	2016	Rp603,031,880	Rp508,595,288	0.19
BBNI	2017	Rp709,330,084	Rp603,031,880	0.18
BBRI	2015	Rp878,426,312	Rp801,984,190	0.10
BBRI	2016	Rp1,003,644,426	Rp878,426,312	0.14
BBRI	2017	Rp1,126,248,442	Rp1,003,644,426	0.12
BBTN	2015	Rp171,807,592	Rp144,582,353	0.19
BBTN	2016	Rp214,168,479	Rp171,807,592	0.25
BBTN	2017	Rp261,365,267	Rp214,168,479	0.22
BBYB	2015	Rp3,417,884	Rp2,691,129	0.27

BBYB	2016	Rp4,134,764	Rp3,417,884	0.21
BBYB	2017	Rp5,004,795	Rp4,134,764	0.21
BCIC	2015	Rp13,183,503	Rp12,688,888	0.04
BCIC	2016	Rp16,065,303	Rp13,183,503	0.22
BCIC	2017	Rp17,171,181	Rp16,065,303	0.07
BDMN	2015	Rp167,440,890	Rp173,693,806	-0.04
BDMN	2016	Rp174,436,521	Rp167,440,890	0.04
BDMN	2017	Rp178,257,092	Rp174,436,521	0.02
BEKS	2015	Rp5,967,186	Rp9,040,859	-0.34
BEKS	2016	Rp5,251,398	Rp5,967,186	-0.12
BEKS	2017	Rp7,658,924	Rp5,251,398	0.46
BGTG	2015	Rp1,974,416	Rp2,135,887	-0.08
BGTG	2016	Rp4,235,925	Rp1,974,416	1.15
BGTG	2017	Rp4,581,932	Rp4,235,925	0.08
BINA	2015	Rp2,081,523	Rp1,951,836	0.07
BINA	2016	Rp2,359,089	Rp2,081,523	0.13
BINA	2017	Rp3,123,345	Rp2,359,089	0.32
BJBR	2015	Rp88,697,430	Rp75,861,310	0.17
BJBR	2016	Rp102,318,457	Rp88,697,430	0.15
BJBR	2017	Rp114,980,508	Rp102,318,457	0.12
BJTM	2015	Rp42,803,631	Rp37,998,046	0.13
BJTM	2016	Rp43,032,950	Rp42,803,631	0.01
BJTM	2017	Rp51,518,681	Rp43,032,950	0.20
BKSW	2015	Rp25,757,649	Rp20,839,018	0.24
BKSW	2016	Rp24,372,702	Rp25,757,649	-0.05
BKSW	2017	Rp24,635,233	Rp24,372,702	0.01
BIMAS	2015	Rp5,343,936	Rp4,831,637	0.11
BIMAS	2016	Rp5,481,518	Rp5,343,936	0.03
BIMAS	2017	Rp6,054,845	Rp5,481,518	0.10
BMRI	2015	Rp910,063,409	Rp855,039,673	0.06
BMRI	2016	Rp1,038,706,009	Rp910,063,409	0.14
BMRI	2017	Rp1,124,700,847	Rp1,038,706,009	0.08
BNBA	2015	Rp6,567,267	Rp5,155,423	0.27
BNBA	2016	Rp7,121,173	Rp6,567,267	0.08
BNBA	2017	Rp7,014,677	Rp7,121,173	-0.01
BNGA	2015	Rp238,849,252	Rp233,162,423	0.02
BNGA	2016	Rp241,571,728	Rp238,849,252	0.01
BNGA	2017	Rp266,305,445	Rp241,571,728	0.10
BNII	2015	Rp157,619,013	Rp143,365,211	0.10
BNII	2016	Rp166,678,902	Rp157,619,013	0.06
BNII	2017	Rp173,253,491	Rp166,678,902	0.04

BNLI	2015	Rp182,689,351	Rp185,353,670	-0.01
BNLI	2016	Rp165,527,512	Rp182,689,351	-0.09
BNLI	2017	Rp148,328,370	Rp165,527,512	-0.10
BSIM	2015	Rp27,868,688	Rp21,259,549	0.31
BSIM	2016	Rp31,192,626	Rp27,868,688	0.12
BSIM	2017	Rp30,404,078	Rp31,192,626	-0.03
BTPN	2015	Rp81,039,663	Rp75,059,223	0.08
BTPN	2016	Rp91,371,387	Rp81,039,663	0.13
BTPN	2017	Rp95,489,850	Rp91,371,387	0.05
BVIC	2015	Rp23,250,686	Rp21,364,882	0.09
BVIC	2016	Rp25,999,981	Rp23,250,686	0.12
BVIC	2017	Rp28,825,609	Rp25,999,981	0.11
DNAR	2015	Rp2,073,670	Rp1,641,425	0.26
DNAR	2016	Rp2,311,229	Rp2,073,670	0.11
DNAR	2017	Rp2,535,111	Rp2,311,229	0.10
INPC	2015	Rp25,119,249	Rp23,462,770	0.07
INPC	2016	Rp26,219,938	Rp25,119,249	0.04
INPC	2017	Rp27,727,008	Rp26,219,938	0.06
MAYA	2015	Rp47,305,954	Rp36,194,949	0.31
MAYA	2016	Rp60,839,102	Rp47,305,954	0.29
MAYA	2017	Rp74,745,570	Rp60,839,102	0.23
MCOR	2015	Rp10,089,121	Rp9,769,591	0.03
MCOR	2016	Rp12,257,391	Rp10,089,121	0.21
MCOR	2017	Rp15,788,738	Rp12,257,391	0.29
MEGA	2015	Rp68,225,170	Rp66,582,460	0.02
MEGA	2016	Rp70,531,682	Rp68,225,170	0.03
MEGA	2017	Rp82,297,010	Rp70,531,682	0.17
NISP	2015	Rp120,480,402	Rp103,111,114	0.17
NISP	2016	Rp138,196,341	Rp120,480,402	0.15
NISP	2017	Rp153,773,957	Rp138,196,341	0.11
SDRA	2015	Rp20,019,523	Rp16,432,776	0.22
SDRA	2016	Rp22,630,634	Rp20,019,523	0.13
SDRA	2017	Rp27,086,504	Rp22,630,634	0.20
PNBN	2015	Rp183,120,540	Rp172,638,682	0.06
PNBN	2016	Rp199,175,053	Rp183,120,540	0.09
PNBN	2017	Rp213,541,797	Rp199,175,053	0.07

Lampiran 3
Tabulasi Perhitungan F-Score

Nama Perbankan	Tahun	F-Score										F-Score
		Accrual Quality				RSST Akruar	Financial Performance				FP	
		ΔWC	ΔNCO	ΔFIN	ATA		CIR	CII	CICS	CIE		
AGRO	2015	1149729	259594	-7012090	7376404	-0.7595526	0.18	0	0.05	0.00	0.23	-0.53
AGRO	2016	1801138	262575	-9441709	9871232	-0.747424	0.21	0	-0.10	0.00	0.11	-0.64
AGRO	2017	2040250	1611379	-13213962	13851604.5	-0.6903412	0.19	0	-0.09	0.00	0.10	-0.59
AGRS	2015	538553	35203	-3650270	4159348.5	-0.7396625	0.07	0	0.10	0.00	0.18	-0.56
AGRS	2016	549227	32741	-3487444	4138659	-0.7020332	0.03	0	-0.13	0.00	-0.10	-0.80
AGRS	2017	546643	30099	-3328362	3976233	-0.6920168	-0.03	0	0.00	0.00	-0.03	-0.73
ARTO	2015	88334	21220	-638433	792741.5	-0.6671519	-0.10	0	0.26	0.00	0.16	-0.50
ARTO	2016	76308	73853	-627510	760213	-0.6279148	-0.01	0	-0.22	0.01	-0.21	-0.84
ARTO	2017	64189	75435	-698176	806003	-0.69299	0.01	0	-0.01	-0.03	-0.03	-0.72
BABP	2015	1646481	124002	-10428800	10783860	-0.8028959	0.09	0	0.07	0.01	0.17	-0.64
BABP	2016	1956235	134960	-11197144	12597276.5	-0.7228506	0.07	0	-0.01	-0.01	0.06	-0.67
BABP	2017	950995	356525	-9453546	11881821.5	-0.6855873	-0.10	0	0.13	-0.06	-0.02	-0.71
BACA	2015	1027569	235659	-11105781	10705923	-0.9193559	0.12	0	0.08	0.00	0.20	-0.72
BACA	2016	1446081	324136	-12892374	13183305.5	-0.8436547	0.04	0	0.01	0.01	0.06	-0.79
BACA	2017	1803046	332769	-14941087	15278443.5	-0.8381267	0.03	0	-0.03	-0.01	0.00	-0.84
BBCA	2015	41233179	15700620	-450619189	573764385	-0.6861447	0.07	0	-0.03	0.00	0.04	-0.65
BBCA	2016	-37409404	60333096	-451685548	635555761.5	-0.6746251	0.04	0	0.00	0.01	0.06	-0.62
BBCA	2017	-3818344	24033092	-483667672	713529212	-0.649522	0.07	0	-0.04	-0.01	0.01	-0.64
BBHI	2015	336117	54600	-1703066	2049780.5	-0.6402388	-0.02	0	0.10	-0.04	0.04	-0.60
BBHI	2016	350166	49147	-1676656	2068748.5	-0.6174472	-0.04	0	-0.05	0.02	-0.07	-0.69
BBHI	2017	417909	44456	-2018490	2258643.5	-0.6889644	0.15	0	-0.21	0.00	-0.06	-0.75

BBKP	2015	6117559	8705902	-86831323	86709881.5	-0.8304459	0.12	0	-0.02	0.00	0.11	-0.72
BBKP	2016	6750225	8123645	-95868070	98572286	-0.8216731	0.04	0	0.06	0.00	0.10	-0.72
BBKP	2017	6782060	7681844	-99684047	104613534.5	-0.8146187	0.02	0	-0.01	-0.01	0.00	-0.81
BBNI	2015	86101096	53154224	-412727677	462584644	-0.5911834	0.09	0	-0.05	0.02	0.06	-0.53
BBNI	2016	138184211	23303731	-492701125	555813584	-0.595907	0.11	0	-0.01	-0.02	0.08	-0.52
BBNI	2017	160361190	23695592	-584086818	656180982	-0.6096337	0.08	0	-0.03	0.00	0.05	-0.56
BBRI	2015	174214216	10023054	-765299133	840205251	-0.6915713	0.08	0	0.00	0.00	0.07	-0.62
BBRI	2016	203387463	27035989	-856831836	941035369	-0.6656587	0.08	0	-0.03	0.00	0.05	-0.62
BBRI	2017	230547433	28016537	-958900948	1064946434	-0.6576265	0.06	0	-0.01	0.00	0.05	-0.61
BBTN	2015	36480289	-266161	-157947485	158194972.5	-0.7695147	0.13	0	-0.02	0.00	0.11	-0.66
BBTN	2016	55159298	653620	-182828998	192988035.5	-0.6581552	0.12	0	-0.06	0.00	0.06	-0.60
BBTN	2017	65462567	5089465	-223937463	237766873	-0.6451085	0.13	0	-0.06	0.00	0.06	-0.58
BBYB	2015	306837	60538	-3052397	3054506.5	-0.8790363	0.21	0	0.02	0.00	0.23	-0.65
BBYB	2016	591486	71170	-3491698	3776324	-0.7491524	0.16	0	0.01	0.01	0.19	-0.56
BBYB	2017	603063	74791	-4328603	4569779.5	-0.7988895	0.12	0	0.02	-0.01	0.13	-0.67
BCIC	2015	1396894	261430	-12185350	12936195.5	-0.8137652	0.12	0	-0.28	0.00	-0.16	-0.98
BCIC	2016	1379960	731182	-14712040	14624403	-0.861635	0.09	0	-0.63	0.00	-0.54	-1.40
BCIC	2017	1801764	554996	-15658857	16618242	-0.8004515	0.04	0	0.01	0.06	0.11	-0.70
BDMN	2015	31989098	-14077500	-153684984	170567348	-0.7960104	-0.06	0	0.06	0.00	0.00	-0.80
BDMN	2016	51873285	6138250	-137893989	170938705.5	-0.4673164	-0.04	0	-0.03	0.00	-0.06	-0.53
BDMN	2017	54265156	6269202	-138962271	176346806.5	-0.4447368	0.02	0	-0.05	0.01	-0.03	-0.48
BEKS	2015	232440	248719	-5656516	7504022.5	-0.6896777	-0.31	0	-0.09	-0.03	-0.43	-1.12
BEKS	2016	562603	329893	-4386820	5609292	-0.6229528	-0.17	0	-0.82	-0.03	-1.01	-1.64
BEKS	2017	647661	366342	-6870566	6455161	-0.9072683	0.29	0	-0.27	0.06	0.07	-0.83
BGTG	2015	217895	19011	-1763954	2055151.5	-0.7430343	0.01	0	0.07	0.00	0.09	-0.66
BGTG	2016	1033136	59337	-3168069	3105170.5	-0.6684322	0.38	0	-0.20	0.01	0.19	-0.48
BGTG	2017	1075007	68497	-3463572	4408928.5	-0.5262204	0.11	0	0.10	0.00	0.21	-0.32
BINA	2015	316784	4069	-1762091	2016679.5	-0.7146589	0.10	0	0.05	0.00	0.15	-0.57
BINA	2016	478756	5888	-1876384	2220306	-0.6268235	-0.04	0	0.14	0.00	0.10	-0.53

BINA	2017	1201132	8932	-1919161	2741217	-0.2586796	0.03	0	-0.02	0.00	0.00	-0.26
BJBR	2015	17601589	1052281	-76040723	82279370	-0.6974634	0.08	0	0.03	0.00	0.11	-0.58
BJBR	2016	17852861	2877650	-86989145	95507943.5	-0.69375	0.09	0	-0.08	0.00	0.01	-0.69
BJBR	2017	21561773	3072442	-98789845	108649482.5	-0.6825217	0.07	0	-0.04	0.00	0.03	-0.65
BJTM	2015	6335918	449757	-36508170	40400838.5	-0.7356901	0.05	0	0.06	0.00	0.11	-0.63
BJTM	2016	7123111	1059260	-35823378	42918290.5	-0.6440379	0.02	0	0.01	0.00	0.03	-0.61
BJTM	2017	7730534	1382418	-43702607	47275815.5	-0.7316564	0.04	0	-0.07	0.00	-0.03	-0.76
BKSW	2015	3375988	156247	-23333465	23298333.5	-0.849899	0.25	0	0.13	0.00	0.37	-0.48
BKSW	2016	2232994	1377425	-20894773	25065175.5	-0.6895764	-0.13	0	0.19	-0.03	0.03	-0.66
BKSW	2017	2219219	1995079	-20644983	24503967.5	-0.6705316	-0.16	0	0.05	-0.01	-0.12	-0.79
BIMAS	2015	572573	279777	-4495929	5087786.5	-0.7161423	0.18	0	-0.08	0.00	0.10	-0.62
BIMAS	2016	829959	281655	-4369906	5412727	-0.6019687	0.03	0	0.03	0.00	0.06	-0.54
BIMAS	2017	692904	469256	-4892687	5768181.5	-0.6467423	0.06	0	-0.13	0.00	-0.07	-0.72
BMRI	2015	219553871	16559796	-735600346	882551541	-0.5659575	0.07	0	0.02	0.00	0.09	-0.48
BMRI	2016	260672180	42778942	-823729953	974384709	-0.5339563	0.05	0	-0.02	-0.01	0.03	-0.51
BMRI	2017	290416419	44584539	-885669927	1081703428	-0.5090757	0.06	0	-0.06	0.00	0.01	-0.50
BNBA	2015	474183	814158	-5333398	5861345	-0.6901244	0.13	0	0.02	0.00	0.15	-0.54
BNBA	2016	618802	742541	-5824505	6844220	-0.6521067	0.02	0	0.04	0.00	0.07	-0.58
BNBA	2017	689270	745144	-5651847	7067925	-0.5967003	0.00	0	-0.06	0.00	-0.06	-0.66
BNGA	2015	44117293	6894883	-210169865	236005837.5	-0.6743803	0.00	0	0.07	-0.01	0.06	-0.62
BNGA	2016	38006604	13484076	-207364106	240210490	-0.6489035	0.01	0	-0.06	0.01	-0.04	-0.69
BNGA	2017	59505016	11416564	-229354449	253938586.5	-0.6239023	0.03	0	-0.09	0.00	-0.06	-0.68
BNII	2015	30851577	3725778	-141875745	150492112	-0.7129835	0.04	0	-0.02	0.00	0.02	-0.69
BNII	2016	29966198	4782502	-147406296	162148957.5	-0.6947784	0.03	0	0.01	0.00	0.05	-0.64
BNII	2017	39577519	3366062	-152478451	169966196.5	-0.6444509	0.02	0	-0.04	0.00	-0.02	-0.66
BNLI	2015	61009619	-28309212	-163876507	184021510.5	-0.7128303	0.00	0	0.04	-0.01	0.03	-0.68
BNLI	2016	41820556	-22409956	-146237906	174108431.5	-0.7284386	-0.18	0	0.13	-0.04	-0.09	-0.82
BNLI	2017	50301165	-18263935	-126817628	156927941	-0.603974	-0.08	0	-0.17	0.04	-0.21	-0.82
BSIM	2015	2881536	1092894	-24189077	24564118.5	-0.8229339	0.13	0	0.07	0.00	0.19	-0.63

BSIM	2016	3280294	1412632	-31192526	29530657	-0.897359	0.06	0	0.08	0.01	0.15	-0.75
BSIM	2017	3747464	1409166	-30404078	30798352	-0.8197662	-0.02	0	0.11	0.00	0.09	-0.73
BTPN	2015	18863142	1347560	-64053233	78049443	-0.5617277	0.08	0	-0.06	0.00	0.02	-0.54
BTPN	2016	22671007	2433647	-70651925	86205525	-0.5283567	0.05	0	-0.02	0.00	0.03	-0.50
BTPN	2017	84477820	-53404861	-73027270	93430618.5	-0.4490424	0.02	0	-0.01	-0.01	0.01	-0.44
BVIC	2015	3509843	789991	-20031589	22307784	-0.7052137	0.03	0	-0.05	0.00	-0.03	-0.73
BVIC	2016	3808141	1181049	-22174911	24625333.5	-0.6978878	0.06	0	-0.03	0.00	0.03	-0.67
BVIC	2017	4665942	970163	-24483975	27412795	-0.6875574	0.05	0	-0.03	0.00	0.02	-0.67
DNAR	2015	318424	119055	-1640988	1857547.5	-0.6479021	0.15	0	0.08	0.01	0.24	-0.41
DNAR	2016	343268	108202	-1865150	2192449.5	-0.6447948	0.09	0	-0.10	0.00	-0.01	-0.65
DNAR	2017	354584	109305	-2077023	2423170	-0.6657123	0.02	0	-0.02	0.00	0.00	-0.67
INPC	2015	2353457	1099533	-22353479	24291009.5	-0.7780858	0.00	0	0.06	0.00	0.06	-0.71
INPC	2016	309341	4453303	-21795549	25669593.5	-0.663544	0.02	0	-0.10	0.00	-0.08	-0.74
INPC	2017	1447057	3592516	-23219096	26973473	-0.6739778	0.01	0	0.04	0.00	0.05	-0.63
MAYA	2015	4892722	779573	-42718880	41750451.5	-0.8873338	0.20	0	0.05	0.00	0.24	-0.64
MAYA	2016	7017332	1277386	-53785630	54072528	-0.8412943	0.23	0	-0.10	0.00	0.13	-0.71
MAYA	2017	10179610	1268148	-66202194	67792336	-0.8076789	0.13	0	-0.02	-0.01	0.10	-0.70
MCOR	2015	1148086	327549	-8675389	9929356	-0.7250978	0.03	0	0.05	0.00	0.09	-0.64
MCOR	2016	1826857	654427	-9861207	11173256	-0.6604989	0.08	0	-0.05	0.00	0.03	-0.63
MCOR	2017	1482458	1079649	-13344943	14023064.5	-0.7689358	0.13	0	-0.12	0.00	0.02	-0.75
MEGA	2015	5699117	7795179	-56707975	67403815	-0.6411162	-0.02	0	0.12	0.01	0.10	-0.54
MEGA	2016	7967366	5718574	-58266001	69378426	-0.6425637	-0.06	0	0.09	0.00	0.04	-0.60
MEGA	2017	9911747	5502080	-69232394	76414346	-0.7042993	0.09	0	-0.16	0.00	-0.07	-0.78
NISP	2015	28465433	1319845	-104069055	111795758	-0.6644597	0.15	0	-0.06	0.00	0.09	-0.57
NISP	2016	26330723	3775041	-118689765	129338371.5	-0.6849012	0.05	0	0.03	0.00	0.08	-0.61
NISP	2017	30558148	2375003	-131999603	145985149	-0.6786064	0.08	0	-0.04	0.00	0.04	-0.64
SDRA	2015	2129954	3225058	-15883592	18226149.5	-0.5776634	0.14	0	0.66	0.00	0.79	0.22
SDRA	2016	3335957	3383736	-18218744	21325078.5	-0.5392267	0.12	0	-0.03	0.01	0.10	-0.43
SDRA	2017	3001529	5571878	-20979506	24858569	-0.4990673	0.10	0	-0.02	0.00	0.08	-0.42

PNBN	2015	38010889	9507748	-152314331	177879611	-0.5891383	0.03	1	0.03	0.03	1.10	0.51
PNBN	2016	45000116	7217387	-164974253	191147796.5	-0.589893	0.04	2	-0.06	-0.02	1.96	1.37
PNBN	2017	30284043	23163497	-177253066	206358425	-0.5999538	0.02	3	-0.02	0.00	2.99	2.39

Lampiran 4
Statistik Deskriptif

Mean	0.347445	0.811156
Median	0.334891	0.802074
Maximum	1.070237	1.546681
Minimum	0.073195	0.464554
Std. Dev.	0.151358	0.128738
Skewness	1.041535	2.183708
Kurtosis	6.268437	13.79391
Jarque-Bera	69.47608	627.0709
Probability	0.000000	0.000000
Sum	38.56637	90.03828
Sum Sq. Dev.	2.520003	1.823078
Observations	111	111

Lampiran 5

Uji Hausman

Correlated Random Effects - Hausman Test

Equation: Untitled

Test cross-section random effects

Test Summary	Chi-Sq. Statistic	Chi-Sq. d.f.	Prob.
Cross-section random	0.023616	1	0.8779

Cross-section random effects test comparisons:

Variable	Fixed	Random	Var(Diff.)	Prob.
X_	-0.073815	-0.080245	0.001750	0.8779

Cross-section random effects test equation:

Dependent Variable: Y_

Method: Panel Least Squares

Date: 10/01/19 Time: 11:48

Sample: 2015 2017

Periods included: 3

Cross-sections included: 37

Total panel (balanced) observations: 111

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.836802	0.031709	26.39005	0.0000
X_	-0.073815	0.087139	-0.847100	0.3997

Effects Specification

Cross-section fixed (dummy variables)

Root MSE	0.080527	R-squared	0.605174
Mean dependent var	0.811156	Adjusted R-squared	0.405057
S.D. dependent var	0.128738	S.E. of regression	0.099299
Akaike info criterion	-1.515752	Sum squared resid	0.719799
Schwarz criterion	-0.588165	Log likelihood	122.1243
Hannan-Quinn criter.	-1.139458	F-statistic	3.024098
Durbin-Watson stat	2.171944	Prob(F-statistic)	0.000027

Lampiran 6
Uji Asumsi Klasik

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		4
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.62313789
Most Extreme Differences	Absolute	.274
	Positive	.274
	Negative	-.208
Kolmogorov-Smirnov Z		.547
Asymp. Sig. (2-tailed)		.925

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 7 Hasil Uji Model Random Effect

dependent Variable: Y_
 Method: Panel EGLS (Cross-section random effects)
 Date: 09/26/19 Time: 12:15
 Sample: 2015 2017
 Groups included: 3
 Cross-sections included: 37
 Total panel (balanced) observations: 111
 Hausman and Arora estimator of component variances

Variable	Coefficient	Std. Error	t-Statistic	Prob
C	0.839036	0.031373	26.74420	0.00
X_	-0.080245	0.076438	-1.049796	0.29

Effects Specification		S.D.	Rh
Cross-section random		0.083863	0.41
Idiosyncratic random		0.099299	0.58

Weighted Statistics			
Total MSE	0.097958	R-squared	0.0100
Mean dependent var	0.457777	Adjusted R-squared	0.0010
SD. dependent var	0.098903	S.E. of regression	0.0988
Mean squared resid	1.065140	F-statistic	1.1120
Durbin-Watson stat	1.469328	Prob(F-statistic)	0.2939

Unweighted Statistics			
R-squared	0.010473	Mean dependent var	0.8111
Mean squared resid	1.803984	Durbin-Watson stat	0.8675

Lampiran 8

Berita Acara Bimbingan Laporan

BERITA ACARA BIMBINGAN LAPORAN

Nomor : SK- / S1-AKT/..... /2017

Ketua Program Studi Akuntansi Jenjang Pendidikan Program Sarjana, menerangkan bahwa :

Nama : Windy Savitri
N P M : A1021412R04019
Alamat : Kp. Sukawaraji Rt.06 /Kw.12 Kel. Andir
Kec. Baleendah Kab Bandung

Diizinkan untuk menulis Laporan dengan judul :

Nama Dosen Pembimbing : Erik Nugraha S.E.M.Ak

Jangka waktu penulisan Skripsi :

Periode ke-I (6 bulan) : tgl. 4 Juli 2019 s.d. 4 Januari 2019

Perpanjangan :

Periode ke-II (6 bulan) : 4 Juli 2019 s.d. 4 Januari 2020

Tanda tangan Dosen Pembimbing ; 1. [Signature]

Mahasiswa yang bersangkutan harap memperhatikan segala ketentuan yang berlaku.

Bandung, 2017
Ketua Program Studi,

HJ. Sukadwilinda. SE, MSi, Ak. CA

Lampiran 9
Daftar Hadir Bimbingan

CATATAN KONSULTASI PERIODE KE-I

BULAN/ TAHUN 2018.	URAIAN	TANDA TANGAN	
		PEMB. I	PEMB. II
9/07 2018	Penyusunan Bab 1 Perbaikan Latar belakang dll Penambahan bab.	<i>f</i>	
16/07 2018	Perbaikan bab 2 dan 3	<i>f</i>	
6/07 2018	Daftar Pustaka, penambahan Materi di bab 11	<i>f</i>	
24/07 2018	Persetujuan SUP, keleng- kapan sup.	<i>f</i>	
20/07 2019	Data Sampel	<i>f</i>	
23/08 2019	Penyusunan Bab 4, pengugutan data	<i>f</i>	

Kartu ini harus dibawa pada waktu konsultasi.

CATATAN KONSULTASI PERIODE KE-II

BULAN/ TAHUN 20....	URAIAN	TANDA TANGAN	
		PEMB. I	PEMB. II
14/09 2018	Pengugutan data, penyusunan bab 5	<i>f</i>	
9/10 2019	Kelengkapan skripsi, persetujuan sidang	<i>f</i>	

Kartu ini harus dibawa pada waktu konsultasi.