



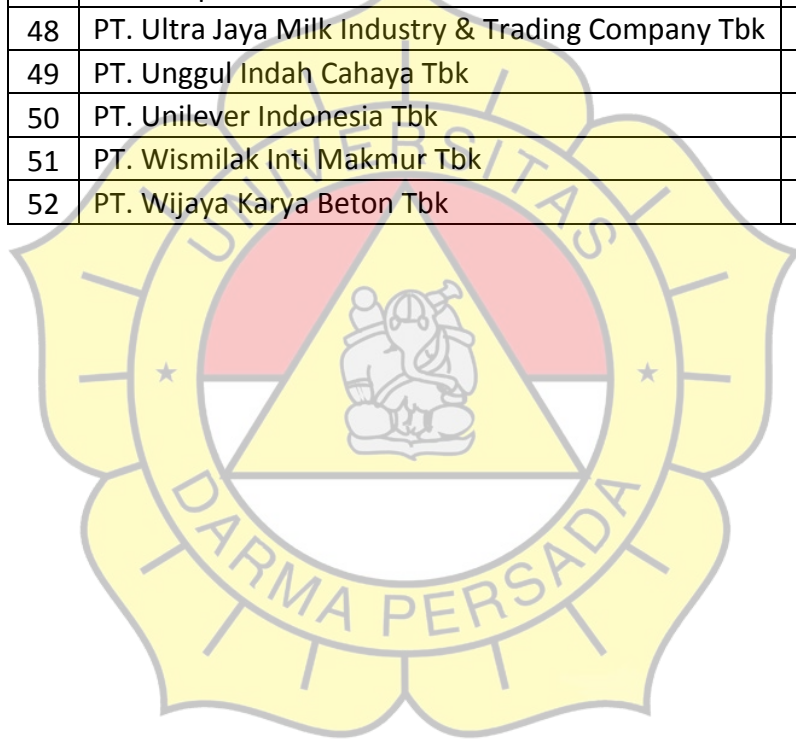
LAMPIRAN

LAMPIRAN I

Daftar Sampel Perusahaan

| NO | NAMA PERUSAHAAN | KODE LIST |
|----|---|-----------|
| 1 | PT. Akasha Wira International Tbk | ADES |
| 2 | PT. Argha Karya Prima Industry Tbk | AKPI |
| 3 | PT. Alakasa Industrindo Tbk | ALKA |
| 4 | PT. Arwana Citramulia Tbk | ARNA |
| 5 | PT. Astra International Tbk | ASII |
| 6 | PT. Barito Pacific Tbk | BRPT |
| 7 | PT. Budi Starch & Sweetener Tbk | BUDI |
| 8 | PT. Chitose Internasional Tbk | CINT |
| 9 | PT. Charoen Pokphand Indonesia Tbk | CPIN |
| 10 | PT. Delta Djakarta Tbk | DLTA |
| 11 | PT. Duta Pertiwi Nusantara Tbk | DPNS |
| 12 | PT. Darya-Varia Laboratoria Tbk | DVLA |
| 13 | PT. Ekadharna International Tbk | EKAD |
| 14 | PT. Fajar Surya Wisesa Tbk | FASW |
| 15 | PT. Gudang Garam Tbk | GGRM |
| 16 | PT. H.M. Sampoerna Tbk | HMSP |
| 17 | PT. Indofood CBP Sukses Makmur Tbk | ICBP |
| 18 | PT. Champion Pacific Indonesia Tbk | IGAR |
| 19 | PT. Indal Aluminium Industry Tbk | INAI |
| 20 | PT. Intanwijaya Internasional Tbk | INCI |
| 21 | PT. Indospring Tbk | INDS |
| 22 | PT. Indah Kiat Pulp & Paper Tbk | INKP |
| 23 | PT. Indocement Tunggul Prakarsa Tbk | INTP |
| 24 | PT. Indopoly Swakarsa Industry Tbk | IPOL |
| 25 | PT. Jembo Cable Company Tbk | JECC |
| 26 | PT. Japfa Comfeed Indonesia Tbk | JPFA |
| 27 | PT. Kabelindo Murni Tbk | KBLM |
| 28 | PT. Kedawung Setia Industrial Tbk | KDSI |
| 29 | PT. Multi Bintang Indonesia Tbk | MLBI |
| 30 | PT. Pan Brothers Tbk | PBRX |
| 31 | PT. Pyridam Farma Tbk | PYFA |
| 32 | PT. Nippon Indosari Corpindo Tbk | ROTI |
| 33 | PT. Industri Jamu dan Farmasi Sido Muncul Tbk | SIDO |
| 34 | PT. Sekar Bumi Tbk | SKBM |
| 35 | PT. Semen Baturaja (Persero) Tbk | SMBR |
| 36 | PT. Semen Indonesia (Persero) Tbk | SMGR |

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|----|--|------|
| 37 | PT. Selamat Sempurna Tbk | SMSM |
| 38 | PT. Suparma Tbk | SPMA |
| 39 | PT. Sri Rejeki Isman Tbk | SRIL |
| 40 | PT. Indo Acidatama Tbk | SRSN |
| 41 | PT. Siantar Top Tbk | STTP |
| 42 | PT. Tunas Alfin Tbk | TALF |
| 43 | PT. Pabrik Kertas Tjiwi Kimia Tbk | TKIM |
| 44 | PT. Surya Toto Indonesia Tbk | TOTO |
| 45 | PT. Chandra Asri Petrochemical Tbk | TPIA |
| 46 | PT. Trias Sentosa Tbk | TRST |
| 47 | PT. Tempo Scan Pacific Tbk | TSPC |
| 48 | PT. Ultra Jaya Milk Industry & Trading Company Tbk | ULTJ |
| 49 | PT. Unggul Indah Cahaya Tbk | UNIC |
| 50 | PT. Unilever Indonesia Tbk | UNVR |
| 51 | PT. Wismilak Inti Makmur Tbk | WIIM |
| 52 | PT. Wijaya Karya Beton Tbk | WTON |



LAMPIRAN II

Tabulasi Data

| NO | KODE | TAHUN | CFO | SIZE | AC | FRQ |
|----|------|-------|----------|------|------|----------|
| 1 | ADES | 2016 | 0,14255 | 0 | 1,00 | 0,00092 |
| | ADES | 2017 | -0,04164 | 0 | 1,00 | -0,00033 |
| | ADES | 2018 | 0,07068 | 0 | 1,00 | -0,00022 |
| | ADES | 2019 | 0,04298 | 0 | 1,00 | 0,00006 |
| | ADES | 2020 | 0,05620 | 0 | 1,00 | -0,00039 |
| 2 | AKPI | 2016 | 0,15083 | 1 | 0,60 | -0,00084 |
| | AKPI | 2017 | -0,09115 | 1 | 0,50 | 0,00071 |
| | AKPI | 2018 | -0,06178 | 1 | 0,50 | 0,00078 |
| | AKPI | 2019 | 0,08710 | 1 | 0,50 | -0,00038 |
| | AKPI | 2020 | -0,00067 | 0 | 0,50 | -0,00046 |
| 3 | ALKA | 2016 | 0,10673 | 0 | 1,00 | -0,00216 |
| | ALKA | 2017 | -0,11883 | 0 | 1,00 | 0,03068 |
| | ALKA | 2018 | 0,24673 | 0 | 1,00 | 0,02033 |
| | ALKA | 2019 | 0,24906 | 0 | 1,00 | -0,00724 |
| | ALKA | 2020 | -0,56220 | 0 | 1,00 | -0,00211 |
| 4 | ARNA | 2016 | -0,01139 | 1 | 1,33 | 0,00076 |
| | ARNA | 2017 | 0,09719 | 1 | 1,00 | 0,00092 |
| | ARNA | 2018 | 0,06942 | 1 | 0,75 | -0,00033 |
| | ARNA | 2019 | 0,00740 | 1 | 0,75 | 0,00027 |
| | ARNA | 2020 | 0,02830 | 1 | 0,75 | 0,00113 |
| 5 | ASII | 2016 | -0,02804 | 1 | 0,33 | 0,00028 |
| | ASII | 2017 | 0,01481 | 1 | 0,40 | 0,00045 |
| | ASII | 2018 | 0,01491 | 1 | 0,40 | 0,00064 |
| | ASII | 2019 | -0,02468 | 1 | 0,40 | 0,00004 |
| | ASII | 2020 | 0,05255 | 1 | 0,40 | -0,00102 |
| 6 | BRPT | 2016 | 0,15295 | 1 | 1,00 | 0,00083 |
| | BRPT | 2017 | -0,03727 | 1 | 1,00 | 0,00111 |
| | BRPT | 2018 | 0,06632 | 1 | 1,00 | -0,00014 |
| | BRPT | 2019 | -0,01438 | 1 | 0,75 | 0,00017 |
| | BRPT | 2020 | -0,00305 | 1 | 0,75 | -0,00028 |
| 7 | BUDI | 2016 | 0,05845 | 0 | 1,00 | -0,00389 |
| | BUDI | 2017 | -0,07451 | 0 | 1,00 | 0,00089 |
| | BUDI | 2018 | -0,01472 | 0 | 1,00 | 0,00138 |
| | BUDI | 2019 | 0,07224 | 0 | 1,00 | -0,00050 |
| | BUDI | 2020 | -0,02582 | 0 | 1,00 | 0,00053 |

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|----|------|------|----------|---|------|----------|
| 8 | CINT | 2016 | 0,04167 | 0 | 1,50 | -0,00024 |
| | CINT | 2017 | -0,01638 | 0 | 1,50 | -0,00051 |
| | CINT | 2018 | -0,09022 | 0 | 1,50 | 0,00020 |
| | CINT | 2019 | 0,02387 | 0 | 1,50 | 0,00025 |
| | CINT | 2020 | 0,01526 | 0 | 1,00 | -0,00047 |
| 9 | CPIN | 2016 | 0,09924 | 1 | 1,25 | -0,00067 |
| | CPIN | 2017 | -0,10463 | 1 | 1,33 | -0,00003 |
| | CPIN | 2018 | 0,13912 | 1 | 1,00 | 0,00041 |
| | CPIN | 2019 | -0,05917 | 1 | 1,33 | 0,00017 |
| | CPIN | 2020 | 0,04965 | 1 | 1,00 | -0,00011 |
| 10 | DLTA | 2016 | 0,01274 | 1 | 0,60 | -0,00001 |
| | DLTA | 2017 | 0,06875 | 1 | 0,60 | -0,00041 |
| | DLTA | 2018 | 0,00022 | 1 | 0,60 | 0,00057 |
| | DLTA | 2019 | -0,04472 | 0 | 0,60 | 0,00055 |
| | DLTA | 2020 | -0,01926 | 0 | 0,60 | -0,00146 |
| 11 | DPNS | 2016 | 0,03287 | 0 | 1,00 | -0,00038 |
| | DPNS | 2017 | -0,06120 | 0 | 1,00 | 0,00044 |
| | DPNS | 2018 | -0,02881 | 0 | 1,00 | 0,00005 |
| | DPNS | 2019 | 0,04657 | 0 | 1,50 | -0,00029 |
| | DPNS | 2020 | 0,03000 | 0 | 1,00 | 0,00043 |
| 12 | DVLA | 2016 | -0,01939 | 1 | 0,38 | 0,00101 |
| | DVLA | 2017 | 0,02825 | 1 | 0,38 | 0,00025 |
| | DVLA | 2018 | -0,12439 | 1 | 0,38 | 0,00118 |
| | DVLA | 2019 | 0,14613 | 1 | 0,38 | -0,00021 |
| | DVLA | 2020 | -0,09069 | 1 | 0,38 | 0,00191 |
| 13 | EKAD | 2016 | -0,04220 | 0 | 1,50 | 0,00061 |
| | EKAD | 2017 | -0,04681 | 0 | 1,50 | 0,00031 |
| | EKAD | 2018 | 0,00768 | 0 | 1,50 | 0,00037 |
| | EKAD | 2019 | 0,06778 | 0 | 1,50 | -0,00003 |
| | EKAD | 2020 | 0,12003 | 0 | 1,50 | -0,00035 |
| 14 | FASW | 2016 | 0,30514 | 1 | 0,60 | 0,00112 |
| | FASW | 2017 | -0,12740 | 1 | 0,75 | 0,00049 |
| | FASW | 2018 | 0,06615 | 1 | 1,00 | 0,00109 |
| | FASW | 2019 | -0,05627 | 1 | 0,38 | -0,00104 |
| | FASW | 2020 | -0,06151 | 1 | 0,33 | 0,00016 |
| 15 | GGRM | 2016 | 0,05884 | 1 | 0,75 | 0,00015 |
| | GGRM | 2017 | 0,02013 | 1 | 0,75 | 0,00004 |
| | GGRM | 2018 | 0,04524 | 1 | 0,75 | -0,00014 |

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|----|------|------|----------|---|------|----------|
| | GGRM | 2019 | -0,00073 | 1 | 0,75 | 0,00004 |
| | GGRM | 2020 | 0,08015 | 1 | 0,75 | 0,00016 |
| 16 | HMSP | 2016 | 0,34899 | 1 | 0,60 | 0,00013 |
| | HMSP | 2017 | 0,03058 | 1 | 0,60 | -0,00052 |
| | HMSP | 2018 | 0,11166 | 1 | 0,50 | 0,00001 |
| | HMSP | 2019 | -0,06539 | 1 | 0,38 | -0,00001 |
| | HMSP | 2020 | -0,10202 | 1 | 0,75 | 0,00011 |
| 17 | ICBP | 2016 | 0,04139 | 1 | 0,50 | 0,00036 |
| | ICBP | 2017 | 0,02039 | 1 | 0,50 | 0,00015 |
| | ICBP | 2018 | -0,01648 | 1 | 0,50 | 0,00008 |
| | ICBP | 2019 | 0,07987 | 1 | 0,50 | -0,00007 |
| | ICBP | 2020 | 0,05008 | 1 | 0,50 | 0,00076 |
| 18 | IGAR | 2016 | -0,04257 | 0 | 1,00 | 0,00054 |
| | IGAR | 2017 | 0,05548 | 1 | 1,00 | 0,00010 |
| | IGAR | 2018 | -0,16781 | 1 | 1,00 | 0,00060 |
| | IGAR | 2019 | 0,19009 | 1 | 1,00 | 0,00003 |
| | IGAR | 2020 | -0,05490 | 1 | 1,00 | -0,00050 |
| 19 | INAI | 2016 | -0,14792 | 0 | 0,75 | 0,00099 |
| | INAI | 2017 | -0,15020 | 0 | 0,75 | -0,00098 |
| | INAI | 2018 | 0,06672 | 0 | 1,00 | 0,00148 |
| | INAI | 2019 | -0,14171 | 0 | 1,00 | -0,00166 |
| | INAI | 2020 | 0,07336 | 0 | 1,00 | 0,00017 |
| 20 | INCI | 2016 | -0,20096 | 0 | 1,00 | 0,00217 |
| | INCI | 2017 | 0,07721 | 0 | 1,00 | 0,00149 |
| | INCI | 2018 | -0,00137 | 0 | 1,00 | 0,00065 |
| | INCI | 2019 | -0,00057 | 0 | 1,00 | 0,00118 |
| | INCI | 2020 | 0,09648 | 0 | 1,00 | -0,00014 |
| 21 | INDS | 2016 | 0,03242 | 0 | 1,00 | -0,00004 |
| | INDS | 2017 | 0,05119 | 0 | 1,00 | 0,00033 |
| | INDS | 2018 | -0,07661 | 0 | 1,00 | 0,00069 |
| | INDS | 2019 | 0,00877 | 0 | 1,00 | -0,00087 |
| | INDS | 2020 | 0,05408 | 0 | 1,00 | -0,00012 |
| 22 | INKP | 2016 | -0,00020 | 0 | 0,43 | -0,00005 |
| | INKP | 2017 | 0,07375 | 0 | 0,43 | 0,00052 |
| | INKP | 2018 | -0,01097 | 0 | 0,43 | 0,00071 |
| | INKP | 2019 | -0,00467 | 0 | 0,43 | 0,00006 |
| | INKP | 2020 | 0,00319 | 0 | 0,43 | 0,00030 |
| 23 | INTP | 2016 | -0,05438 | 1 | 0,43 | 0,00005 |

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|----|------|------|----------|---|------|----------|
| | INTP | 2017 | -0,02535 | 1 | 0,43 | -0,00007 |
| | INTP | 2018 | -0,02762 | 1 | 0,50 | 0,00031 |
| | INTP | 2019 | 0,05564 | 1 | 0,50 | 0,00002 |
| | INTP | 2020 | 0,00026 | 1 | 0,50 | -0,00026 |
| 24 | IPOL | 2016 | -0,05984 | 0 | 1,00 | -0,00008 |
| | IPOL | 2017 | 0,00174 | 0 | 1,00 | 0,00033 |
| | IPOL | 2018 | -0,01335 | 0 | 1,00 | 0,00060 |
| | IPOL | 2019 | 0,05296 | 0 | 1,00 | -0,00035 |
| | IPOL | 2020 | 0,05369 | 0 | 0,75 | -0,00017 |
| 25 | JECC | 2016 | 0,11986 | 0 | 1,00 | 0,00079 |
| | JECC | 2017 | -0,06201 | 0 | 0,75 | 0,00000 |
| | JECC | 2018 | -0,04478 | 0 | 0,75 | 0,00037 |
| | JECC | 2019 | 0,08572 | 0 | 0,75 | 0,00028 |
| | JECC | 2020 | 0,11971 | 0 | 0,75 | -0,00160 |
| 26 | JPFA | 2016 | 0,07580 | 0 | 0,60 | 0,00005 |
| | JPFA | 2017 | -0,10300 | 1 | 0,50 | 0,00031 |
| | JPFA | 2018 | 0,05096 | 1 | 0,50 | 0,00017 |
| | JPFA | 2019 | 0,00185 | 1 | 0,50 | 0,00016 |
| | JPFA | 2020 | -0,08286 | 1 | 0,60 | -0,00004 |
| 27 | KBLM | 2016 | 0,01314 | 0 | 1,00 | -0,00163 |
| | KBLM | 2017 | -0,06085 | 0 | 1,00 | 0,00271 |
| | KBLM | 2018 | 0,04456 | 0 | 1,00 | 0,00099 |
| | KBLM | 2019 | -0,10743 | 0 | 1,00 | -0,00147 |
| | KBLM | 2020 | 0,11949 | 0 | 0,75 | -0,00106 |
| 28 | KDSI | 2016 | 0,10823 | 0 | 0,75 | 0,00077 |
| | KDSI | 2017 | -0,12851 | 0 | 0,75 | 0,00053 |
| | KDSI | 2018 | 0,11279 | 0 | 1,00 | -0,00061 |
| | KDSI | 2019 | 0,12180 | 0 | 1,00 | -0,00023 |
| | KDSI | 2020 | -0,13206 | 0 | 1,00 | -0,00038 |
| 29 | MLBI | 2016 | 0,15672 | 1 | 0,43 | 0,00071 |
| | MLBI | 2017 | 0,03655 | 1 | 0,50 | 0,00223 |
| | MLBI | 2018 | 0,03223 | 1 | 0,50 | 0,00024 |
| | MLBI | 2019 | -0,02699 | 1 | 0,38 | 0,00160 |
| | MLBI | 2020 | -0,15943 | 1 | 0,50 | -0,00327 |
| 30 | PBRX | 2016 | -0,01816 | 0 | 1,00 | 0,00057 |
| | PBRX | 2017 | 0,02731 | 0 | 1,00 | 0,00054 |
| | PBRX | 2018 | 0,01620 | 0 | 1,00 | 0,00070 |
| | PBRX | 2019 | -0,01241 | 0 | 1,00 | 0,00000 |

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|----|------|------|----------|---|------|----------|
| | PBRX | 2020 | -0,01957 | 0 | 1,00 | 0,00068 |
| 31 | PYFA | 2016 | -0,05406 | 0 | 0,50 | 0,00096 |
| | PYFA | 2017 | 0,08307 | 0 | 1,00 | -0,00015 |
| | PYFA | 2018 | -0,10091 | 0 | 1,00 | 0,00061 |
| | PYFA | 2019 | 0,06748 | 0 | 1,00 | -0,00007 |
| | PYFA | 2020 | -0,08564 | 0 | 0,75 | 0,00174 |
| 32 | ROTI | 2016 | -0,05203 | 1 | 1,00 | 0,00022 |
| | ROTI | 2017 | -0,01510 | 1 | 1,00 | 0,00033 |
| | ROTI | 2018 | -0,01638 | 1 | 1,00 | 0,00046 |
| | ROTI | 2019 | 0,04185 | 1 | 1,00 | 0,00029 |
| | ROTI | 2020 | 0,00145 | 1 | 1,00 | -0,00044 |
| 33 | SIDO | 2016 | 0,01064 | 0 | 1,00 | 0,00022 |
| | SIDO | 2017 | 0,05959 | 1 | 1,00 | 0,00027 |
| | SIDO | 2018 | 0,06513 | 1 | 0,60 | -0,00009 |
| | SIDO | 2019 | -0,00284 | 1 | 0,60 | 0,00066 |
| | SIDO | 2020 | 0,05634 | 1 | 0,50 | 0,00067 |
| 34 | SKBM | 2016 | -0,12597 | 0 | 1,00 | 0,00154 |
| | SKBM | 2017 | -0,06472 | 0 | 1,00 | 0,00126 |
| | SKBM | 2018 | -0,02641 | 0 | 1,00 | 0,00029 |
| | SKBM | 2019 | 0,00864 | 0 | 1,00 | 0,00034 |
| | SKBM | 2020 | 0,03307 | 0 | 1,00 | 0,00081 |
| 35 | SMBR | 2016 | -0,13318 | 0 | 0,60 | 0,00096 |
| | SMBR | 2017 | 0,02196 | 0 | 0,60 | 0,00081 |
| | SMBR | 2018 | -0,02347 | 0 | 0,60 | 0,00029 |
| | SMBR | 2019 | 0,00122 | 0 | 0,60 | -0,00002 |
| | SMBR | 2020 | 0,05776 | 0 | 0,75 | -0,00008 |
| 36 | SMGR | 2016 | -0,05527 | 1 | 0,57 | 0,00018 |
| | SMGR | 2017 | -0,05505 | 1 | 0,57 | 0,00040 |
| | SMGR | 2018 | 0,03501 | 1 | 0,57 | 0,00036 |
| | SMGR | 2019 | 0,02264 | 1 | 0,57 | 0,00032 |
| | SMGR | 2020 | 0,02020 | 1 | 0,57 | -0,00019 |
| 37 | SMSM | 2016 | 0,02105 | 1 | 1,00 | 0,00096 |
| | SMSM | 2017 | -0,06068 | 1 | 1,50 | 0,00030 |
| | SMSM | 2018 | 0,03954 | 1 | 1,50 | 0,00128 |
| | SMSM | 2019 | 0,04827 | 1 | 1,00 | 0,00053 |
| | SMSM | 2020 | 0,08578 | 1 | 1,50 | -0,00107 |
| 38 | SPMA | 2016 | 0,08255 | 0 | 0,60 | -0,00038 |
| | SPMA | 2017 | -0,06237 | 0 | 0,60 | 0,00003 |

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|----|------|------|----------|---|------|----------|
| | SPMA | 2018 | 0,04252 | 0 | 0,60 | 0,00013 |
| | SPMA | 2019 | -0,04877 | 0 | 0,60 | 0,00044 |
| | SPMA | 2020 | 0,14679 | 0 | 0,50 | -0,00031 |
| 39 | SRIL | 2016 | -0,06836 | 0 | 1,00 | 0,00101 |
| | SRIL | 2017 | -0,03645 | 0 | 1,00 | 0,00078 |
| | SRIL | 2018 | 0,08198 | 0 | 1,00 | 0,00032 |
| | SRIL | 2019 | -0,04636 | 0 | 0,75 | 0,00078 |
| | SRIL | 2020 | -0,03939 | 0 | 1,00 | 0,00104 |
| 40 | SRSN | 2016 | 0,33368 | 0 | 0,38 | 0,00002 |
| | SRSN | 2017 | -0,04038 | 0 | 0,38 | -0,00058 |
| | SRSN | 2018 | -0,08346 | 0 | 0,38 | 0,00091 |
| | SRSN | 2019 | -0,02979 | 0 | 0,50 | 0,00069 |
| | SRSN | 2020 | -0,00660 | 0 | 0,50 | 0,00062 |
| 41 | STTP | 2016 | -0,01427 | 0 | 1,50 | 0,00052 |
| | STTP | 2017 | 0,05724 | 0 | 1,50 | 0,00014 |
| | STTP | 2018 | -0,02401 | 0 | 1,50 | 0,00043 |
| | STTP | 2019 | 0,09688 | 0 | 1,50 | 0,00194 |
| | STTP | 2020 | 0,14795 | 0 | 1,50 | -0,00154 |
| 42 | TALF | 2016 | -0,02044 | 0 | 1,00 | 0,00071 |
| | TALF | 2017 | -0,02004 | 0 | 1,00 | 0,00080 |
| | TALF | 2018 | 0,04165 | 0 | 1,00 | 0,00106 |
| | TALF | 2019 | -0,01066 | 0 | 1,00 | 0,00008 |
| | TALF | 2020 | 0,02816 | 0 | 1,00 | 0,00019 |
| 43 | TKIM | 2016 | -0,07694 | 0 | 0,50 | 0,00031 |
| | TKIM | 2017 | -0,04219 | 0 | 0,50 | 0,00034 |
| | TKIM | 2018 | -0,00080 | 0 | 0,43 | 0,00009 |
| | TKIM | 2019 | 0,03783 | 0 | 0,43 | -0,00013 |
| | TKIM | 2020 | 0,00521 | 0 | 0,43 | -0,00021 |
| 44 | TOTO | 2016 | 0,02705 | 1 | 0,60 | -0,00048 |
| | TOTO | 2017 | 0,04476 | 1 | 0,60 | 0,00033 |
| | TOTO | 2018 | -0,02287 | 1 | 0,60 | -0,00058 |
| | TOTO | 2019 | -0,02721 | 1 | 0,60 | 0,00048 |
| | TOTO | 2020 | 0,01077 | 1 | 0,60 | -0,00068 |
| 45 | TPIA | 2016 | 0,19265 | 1 | 0,43 | 0,00084 |
| | TPIA | 2017 | -0,03673 | 1 | 0,43 | 0,00058 |
| | TPIA | 2018 | 0,01235 | 1 | 0,43 | -0,00021 |
| | TPIA | 2019 | -0,05512 | 1 | 0,43 | 0,00001 |
| | TPIA | 2020 | 0,04520 | 1 | 0,43 | -0,00018 |

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|----|------|------|----------|---|------|----------|
| 46 | TRST | 2016 | 0,03103 | 1 | 0,75 | -0,00010 |
| | TRST | 2017 | -0,00297 | 1 | 1,00 | 0,00013 |
| | TRST | 2018 | -0,03329 | 0 | 1,00 | 0,00039 |
| | TRST | 2019 | -0,00132 | 0 | 1,00 | 0,00009 |
| | TRST | 2020 | 0,04803 | 0 | 1,00 | 0,00013 |
| 47 | TSPC | 2016 | -0,04562 | 0 | 0,50 | 0,00008 |
| | TSPC | 2017 | 0,00797 | 0 | 0,60 | 0,00045 |
| | TSPC | 2018 | -0,02086 | 0 | 0,60 | 0,00015 |
| | TSPC | 2019 | 0,06362 | 0 | 0,60 | -0,00001 |
| | TSPC | 2020 | 0,01110 | 0 | 0,60 | 0,00056 |
| 48 | ULTJ | 2016 | 0,03097 | 0 | 1,00 | 0,00014 |
| | ULTJ | 2017 | 0,06921 | 0 | 1,00 | 0,00014 |
| | ULTJ | 2018 | -0,09576 | 0 | 1,00 | 0,00008 |
| | ULTJ | 2019 | 0,09377 | 0 | 0,75 | 0,00030 |
| | ULTJ | 2020 | 0,01820 | 0 | 0,75 | 0,00001 |
| 49 | UNIC | 2016 | 0,01874 | 1 | 0,50 | 0,00096 |
| | UNIC | 2017 | 0,02914 | 1 | 0,50 | -0,00039 |
| | UNIC | 2018 | -0,05482 | 1 | 0,50 | -0,00072 |
| | UNIC | 2019 | 0,03856 | 1 | 0,50 | 0,00027 |
| | UNIC | 2020 | 0,22539 | 1 | 0,50 | -0,00010 |
| 50 | UNVR | 2016 | 0,02449 | 1 | 0,60 | 0,00024 |
| | UNVR | 2017 | 0,02243 | 1 | 0,60 | 0,00113 |
| | UNVR | 2018 | 0,05825 | 1 | 0,60 | 0,00024 |
| | UNVR | 2019 | 0,02499 | 1 | 0,60 | 0,00031 |
| | UNVR | 2020 | -0,01477 | 1 | 0,50 | -0,00003 |
| 51 | WIIM | 2016 | 0,05499 | 0 | 1,00 | 0,00001 |
| | WIIM | 2017 | 0,04277 | 0 | 1,00 | -0,00009 |
| | WIIM | 2018 | -0,04375 | 0 | 1,00 | 0,00009 |
| | WIIM | 2019 | 0,04641 | 0 | 1,00 | 0,00004 |
| | WIIM | 2020 | 0,01255 | 0 | 1,00 | 0,00048 |
| 52 | WTON | 2016 | -0,12066 | 0 | 0,50 | 0,00033 |
| | WTON | 2017 | 0,13626 | 0 | 0,43 | 0,00219 |
| | WTON | 2018 | 0,02508 | 0 | 0,43 | 0,00001 |
| | WTON | 2019 | 0,04421 | 0 | 0,50 | 0,00020 |
| | WTON | 2020 | -0,03122 | 0 | 0,60 | -0,00104 |

LAMPIRAN III
Output SPSS

Descriptives

| Descriptive Statistics | | | | | |
|-------------------------------|-----|---------|---------|----------|----------------|
| | N | Minimum | Maximum | Mean | Std. Deviation |
| FRQ | 150 | ,00 | ,04 | ,0195 | ,00789 |
| CFO | 150 | -,07883 | ,43166 | ,1030034 | ,09807496 |
| SIZE | 150 | ,00 | 1,00 | ,4600 | ,50007 |
| AC | 150 | ,33 | 1,50 | ,7791 | ,28997 |
| Valid N (listwise) | 150 | | | | |

NPar Tests

One-Sample Kolmogorov-Smirnov Test

| | | Unstandardized Residual |
|----------------------------------|----------------|-------------------------|
| N | | 150 |
| Normal Parameters ^{a,b} | Mean | ,0000000 |
| | Std. Deviation | ,00764650 |
| Most Extreme Differences | Absolute | ,057 * |
| | Positive | ,040 |
| | Negative | -,057 |
| Test Statistic | | ,057 |
| 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.

Regression

Coefficients^a

| Model | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
|--------------|-----------------------------|------------|---------------------------|--------|------|-------------------------|-------|
| | B | Std. Error | Beta | | | Tolerance | VIF |
| 1 (Constant) | ,016 | ,002 | | 7,318 | ,000 | | |
| CFO | -,015 | ,007 | -,185 | -2,030 | ,044 | ,772 | 1,296 |
| SIZE | ,002 | ,002 | ,099 | 1,028 | ,306 | ,698 | 1,433 |
| AC | ,005 | ,002 | ,195 | 2,296 | ,023 | ,889 | 1,125 |

a. Dependent Variable: FRQ

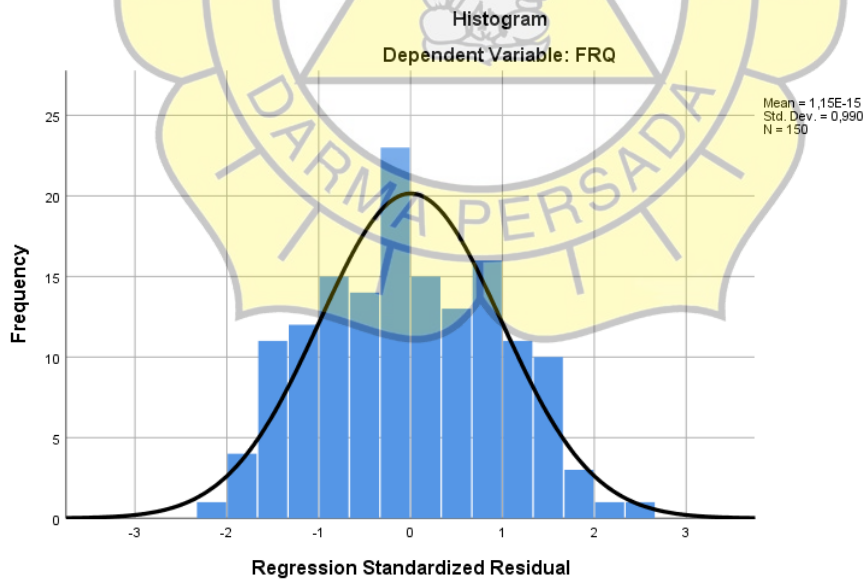
Model Summary^b

| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
|-------|-------------------|----------|-------------------|----------------------------|---------------|
| 1 | ,247 ^a | ,061 | ,042 | ,00772 | 1,965 |

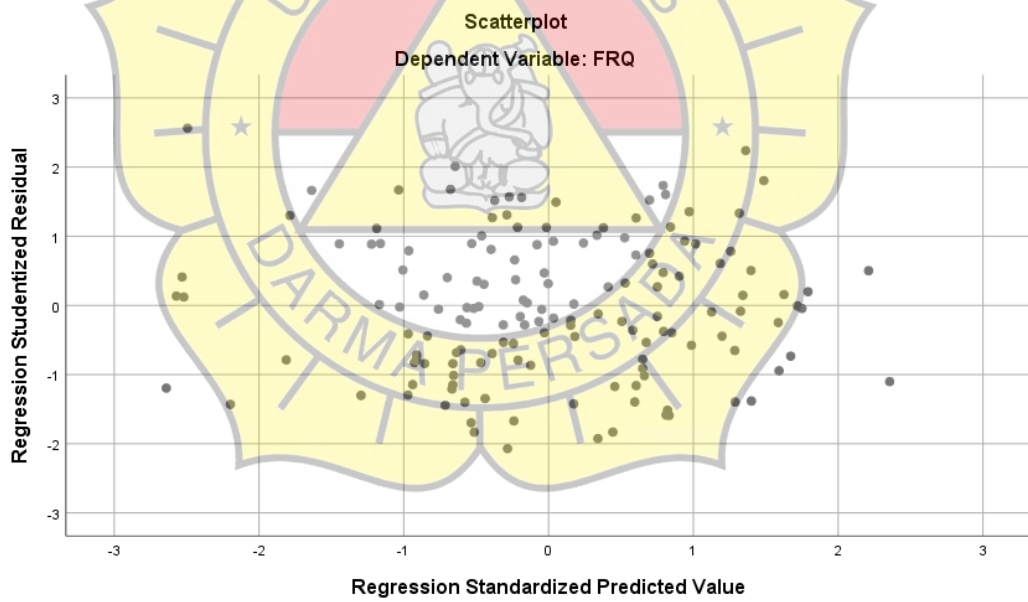
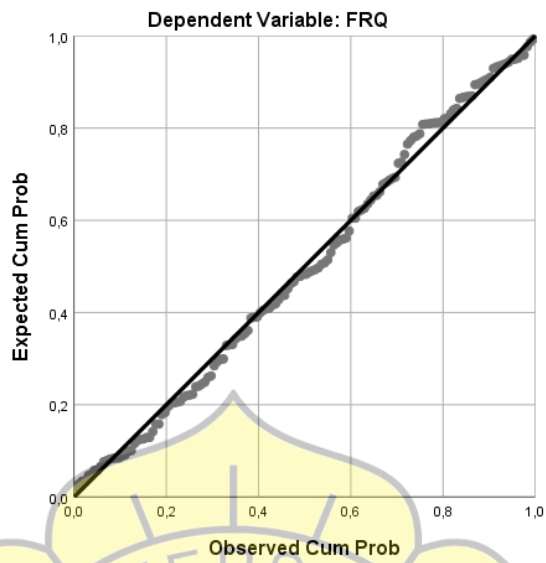
a. Predictors: (Constant), AC, CFO, SIZE

b. Dependent Variable: FRQ

Charts



Normal P-P Plot of Regression Standardized Residual



LAMPIRAN IV

LEMBAR KONSULTASI BIMBINGAN SKRIPSI MAHASISWA

Nama : Sari Nurfitriyaningsih
NIM : 2014420006
Judul Proposal : Pengaruh Arus Kas Operasional, Ukuran KAP,
Komite Audit Terhadap Kualitas Pelaporan
Keuangan
Dosen Pembimbing : Drs. Haryanto, Ak., MM.

| Hari / Tanggal | Pokok Bahasan | Paraf Pembimbing |
|-----------------------|---|------------------|
| Kamis, 25 Maret 2021 | Revisi Bab I, Bab II, dan Bab III | |
| Selasa, 06 April 2021 | Mengkonsultasikan Jurnal Internasional untuk penelitian terdahulu | |
| Selasa, 04 Mei 2021 | Mengkonsultasikan penggantian variabel | |
| Rabu, 16 Juni 2021 | Konsultasi Revisi untuk Bab I, Bab II, dan Bab III | |
| Senin, 23 Juni 2021 | Sidang Proposal Skripsi | |
| Kamis, 16 Juli 2021 | Konsultasi mengenai sampel data penelitian | |
| Jum'at, 30 Juli 2021 | Konsultasi Bab IV dan Bab V | |

Jakarta, 07 Agustus 2021

Dosen Pembimbing

Drs. Haryanto, Ak., MM.

LAMPIRAN V

DAFTAR RIWAYAT HIDUP

DATA PRIBADI

Nama Lengkap : Sari Nurfitryaningsih
Tempat, Tanggal Lahir : Jakarta, 30 Mei 1995
Jenis Kelamin : Perempuan
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PENDIDIKAN FORMAL

✚ SD Budi Darma : Tahun 2001 – 2007
✚ SMP Taman Harapan 1 : Tahun 2007 – 2010
✚ SMK Taman Harapan : Tahun 2010 – 2013
✚ Universitas Darma Persada : Tahun 2014 – 2021

PENGALAMAN KERJA

✚ Property LJ Hooker : Tahun 2014
✚ PT Yamaha Music Mfg Indonesia : Tahun 2014 – 2015
✚ PT Mayora Indah Tbk : Tahun 2015 – 2017
✚ PT Indonesia Epson Industry : Tahun 2017 – 2018
✚ Saputra Advisory Indonesia : Tahun 2019 - Sekarang