

## Bab V

### PENUTUP

#### 5.1. Kesimpulan

Penelitian ini dilakukan untuk menguji secara empiris pengaruh spesialisasi auditor, *audit tenure*, afiliasi KAP terhadap *audit report lag*. Penelitian ini dilakukan pada tahun 2016-2019, dengan menggunakan data tahunan perusahaan dalam sektor manufaktur yang diunduh melalui *website* Bursa Efek Indonesia. Total sampel akhir dari penelitian ini sebelum di uji pada program SPSS adalah sebanyak 477. Kemudian untuk memenuhi uji normalitas maka dilakukan *trimming* sebanyak 56 data *outliers*, sehingga sampel akhir penelitian ini adalah 421. Penelitian ini memiliki hasil sebagai berikut:

1. Spesialisasi auditor tidak berpengaruh terhadap *audit report lag*.
2. *Audit tenure* tidak berpengaruh terhadap *audit report lag*.
3. Afiliasi KAP berpengaruh negatif terhadap *audit report lag*.
4. Ukuran Perusahaan sebagai variabel kontrol berpengaruh negatif terhadap *audit report lag*.

#### 5.2. Implikasi

Hasil penelitian ini menunjukkan bahwa afiliasi KAP berpengaruh negatif terhadap *audit report lag*. KAP *big four* dapat bermanfaat untuk mengurangi waktu yang biasanya dibutuhkan oleh KAP untuk menyelesaikan pekerjaan auditnya. Berdasarkan

hasil yang telah didapatkan dalam penelitian ini, diharapkan penelitian ini dapat membantu KAP yang dalam hal ini khususnya KAP *non big four* untuk melakukan evaluasi kinerja agar mengetahui kekurangan KAPnya dan dapat melakukan perbaikan khususnya dalam hal efisiensi waktu yang dalam penelitian ini adalah *audit report lag*. Jika sudah dilakukan evaluasi kinerja tersebut, KAP akan mengetahui hal apa saja yang bisa diperbaiki dan mengadakan pelatihan-pelatihan tambahan khususnya disaat *low season* untuk mempersiapkan sumber daya yang lebih baik lagi kedepannya.

### **5.3. Keterbatasan dan Saran**

Keterbatasan yang dialami dalam penelitian ini adalah keterbatasan karena adanya pandemi 2019. Hal ini menyebabkan data tahun 2019 terpaksa hanya menggunakan data audit sampai dengan maret 2020, karena penyelesaian audit yang lama pada tahun 2020 khususnya setelah bulan Maret tidak bisa dipastikan karena kinerja KAP tetapi karena adanya PSBB perusahaan.

Selain itu, ada keterbatasan proksi yang digunakan peneliti untuk mengukur *audit report lag* yang kurang dapat menggambarkan keadaan sebenarnya dalam praktiknya. Dalam penelitian ini, semua KAP dianggap memulai proses auditnya pada tanggal 1 Januari. Namun dalam kenyataanya, ada KAP yang sudah memulai melakukan pekerjaannya bahkan sebelum tanggal tutup buku, dan ada KAP lain yang bahkan baru memulai audit setelah bulan Januari. Sehingga hal ini menjadi sebuah keterbatasan dalam penelitian ini.

Saran untuk peneliti selanjutnya selanjutnya yang ingin meneliti *audit report lag* untuk melakukan observasi terlebih dahulu ke KAP untuk mengetahui kapan pastinya para auditor memulai pekerjaan auditnya, karena setiap KAP pasti akan berbeda. Dalam penelitian ini, peneliti tidak dapat melakukan observasi tersebut karena kurangnya akses kepada KAP atau pihak yang bersangkutan. Sehingga disarankan untuk peneliti selanjutnya untuk melakukan observasi dahulu jika memiliki waktu dan akses yang memadai.



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## LAMPIRAN

### DATA VARIABEL PENELITIAN ASLI SEBELUM TRIMMING

NO	TAHUN	KODE	SA	AT	AK	ARL	UP
1	2016	ADES	0	3	0	86	27,36638
2	2016	AISA	0	2	0	117	29,85614
3	2016	ALTO	0	2	0	149	27,78382
4	2016	BTEK	0	1	0	90	29,21611
5	2016	BUDI	0	1	0	79	28,70664
6	2016	CEKA	1	2	1	80	27,98587
7	2016	DLTA	0	1	1	86	27,81115
8	2016	ICBP	1	2	1	79	30,99493
9	2016	IIKP	0	1	0	86	24,59013
10	2016	INDF	1	2	1	79	32,03987
11	2016	MGNA	0	1	0	41	26,30948
12	2016	MLBI	0	1	1	59	28,45302
13	2016	MYOR	0	1	0	74	30,18999
14	2016	ROTI	1	2	1	67	28,70248
15	2016	SKBM	0	2	0	86	27,63268
16	2016	SKLT	0	2	0	74	27,06581
17	2016	STTP	0	6	0	157	28,47964
18	2016	ULTJ	0	4	0	81	29,0754
19	2016	GGRM	0	8	1	81	31,77339
20	2016	HMSP	0	2	1	65	31,38072
21	2016	RMBA	0	1	1	72	30,23156
22	2016	WIIM	0	2	0	86	27,93381
23	2016	DVLA	1	2	1	68	28,05718
24	2016	INAF	0	3	0	59	27,95429
25	2016	KAEF	0	1	0	54	29,1598
26	2016	KLBF	1	2	1	76	30,35403
27	2016	MERK	0	6	1	60	27,33522
28	2016	PYFA	0	8	0	76	25,84164
29	2016	SIDO	0	2	0	72	28,7255
30	2016	TSPC	0	6	0	74	29,51594
31	2016	KINO	0	2	0	79	28,82024
32	2016	MBTO	0	6	0	79	27,28847

33	2016	MRAT	0	2	0	83	26,64412
34	2016	TCID	0	1	1	62	28,41268
35	2016	UNVR	0	3	1	76	30,44916
36	2016	CINT	0	2	0	81	26,71307
37	2016	KICI	0	2	0	68	25,66354
38	2016	LMPI	0	1	0	80	27,42075
39	2016	INTP	1	2	1	72	31,03723
40	2016	SMBR	0	1	0	45	29,10553
41	2016	SMGR	0	1	1	48	31,42035
42	2016	WSBP	0	1	0	33	29,47613
43	2016	WTON	0	6	0	41	29,17053
44	2016	AMFG	0	9	1	88	29,33666
45	2016	ARNA	1	2	1	67	28,06489
46	2016	IKAI	0	2	0	88	26,3031
47	2016	KIAS	0	1	1	89	28,25142
48	2016	MLIA	0	1	1	86	29,6753
49	2016	TOTO	1	2	1	86	28,57937
50	2016	ALKA	0	3	0	86	25,64046
51	2016	ALMI	0	2	0	86	28,3979
52	2016	BAJA	0	1	0	74	27,6135
53	2016	BTON	0	2	0	82	25,90106
54	2016	CTBN	1	2	1	80	28,40513
55	2016	GDST	0	2	0	80	27,86023
56	2016	INAI	0	2	0	82	27,92297
57	2016	ISSP	0	3	0	118	29,42972
58	2016	JKSW	0	1	0	89	26,33344
59	2016	KRAS	1	2	1	58	31,5993
60	2016	LION	0	2	0	74	27,25387
61	2016	LMSH	0	2	0	74	25,81596
62	2016	NIKL	0	5	1	53	28,11168
63	2016	PICO	0	1	0	88	27,18249
64	2016	TBMS	1	2	1	76	28,18719
65	2016	ADMG	0	1	1	74	29,26396
66	2016	AGII	0	2	0	60	29,39707
67	2016	BRPT	0	1	1	79	24,27109
68	2016	EKAD	0	1	0	76	27,27792
69	2016	ETWA	0	1	0	353	27,77852
70	2016	INCI	0	2	0	83	26,31928
71	2016	SRSN	0	2	0	76	27,29855
72	2016	TPIA	0	1	1	67	30,99049

73	2016	UNIC	1	2	1	88	28,74577
74	2016	AKPI	1	2	1	81	28,59263
75	2016	APLI	1	2	1	73	26,47415
76	2016	BRNA	0	3	0	86	28,36756
77	2016	FPNI	1	2	1	65	28,70412
78	2016	IGAR	0	3	0	48	26,80883
79	2016	IMPC	0	2	0	83	28,45345
80	2016	IPOL	0	2	0	83	28,96628
81	2016	TALF	0	1	0	80	27,50509
82	2016	TRST	1	2	1	76	28,82209
83	2016	CPIN	1	2	1	88	30,81758
84	2016	CPRO	1	2	1	89	29,62208
85	2016	JPFA	0	1	0	58	30,58859
86	2016	MAIN	0	1	0	88	28,99705
87	2016	SIPD	0	7	0	76	28,57384
88	2016	SULI	1	2	1	82	27,83833
89	2016	TIRT	0	1	0	82	27,42768
90	2016	ALDO	0	1	0	76	26,74023
91	2016	FASW	0	1	1	52	29,78083
92	2016	INKP	0	3	0	83	32,1574
93	2016	INRU	0	4	0	73	29,15422
94	2016	KDSI	0	2	0	59	27,76404
95	2016	SPMA	0	1	0	88	28,4006
96	2016	TKIM	0	3	0	86	31,14176
97	2016	INCF	0	1	0	86	26,80713
98	2016	ASII	0	2	1	58	33,19881
99	2016	AUTO	0	2	1	51	30,31288
100	2016	BOLT	0	2	0	45	27,56717
101	2016	BRAM	0	1	1	81	29,07309
102	2016	GDYR	0	2	1	88	28,05293
103	2016	GJTL	0	1	1	83	30,55943
104	2016	IMAS	1	2	1	82	30,87492
105	2016	INDS	0	5	0	83	28,53818
106	2016	LPIN	0	2	0	88	26,89254
107	2016	MASA	1	2	1	86	29,79557
108	2016	PRAS	0	1	0	83	28,09881
109	2016	SMSM	1	2	1	88	28,44406
110	2016	ARGO	0	2	0	100	28,13747
111	2016	ERTX	0	1	0	86	27,28236
112	2016	ESTI	1	2	1	81	27,22183



113	2016	HDTX	0	1	0	66	29,18781
114	2016	INDR	0	1	1	81	30,06239
115	2016	MYTX	0	2	0	166	28,1133
116	2016	PBRX	0	1	0	86	29,57984
117	2016	POLY	0	2	0	76	28,76427
118	2016	RICY	0	1	0	80	27,88464
119	2016	SRIL	0	3	0	68	30,18043
120	2016	SSTM	0	1	0	86	27,23198
121	2016	STAR	0	1	0	89	27,26023
122	2016	TFCO	1	2	1	81	29,15796
123	2016	TRIS	0	2	0	81	27,18427
124	2016	UNIT	0	2	0	82	26,7938
125	2016	PTSN	0	1	0	86	27,51153
126	2016	JECC	0	7	0	86	28,093
127	2016	KBLI	0	1	1	80	28,25772
128	2016	KBLM	0	1	0	83	27,18331
129	2016	SCCO	0	4	0	76	28,52708
130	2016	VOKS	0	4	0	76	28,14277
131	2016	BIMA	0	2	0	86	25,2455
132	2016	BATA	1	2	1	89	27,41379
133	2017	ADES	0	1	0	82	27,46
134	2017	AISA	0	3	0	180	28,32
135	2017	ALTO	0	1	0	94	27,73
136	2017	BTEK	0	2	0	88	29,30
137	2017	BUDI	0	2	0	78	28,71
138	2017	CEKA	1	3	1	66	27,82
139	2017	DLTA	0	2	1	85	27,96
140	2017	ICBP	1	3	1	75	27,22
141	2017	IHKP	0	1	0	85	27,92
142	2017	INDF	1	3	1	75	27,08
143	2017	MGNA	0	1	0	79	31,08
144	2017	MLBI	0	2	1	53	26,47
145	2017	MYOR	0	2	0	74	32,11
146	2017	ROTI	1	3	1	85	26,14
147	2017	SKBM	0	1	0	81	28,55
148	2017	SKLT	0	1	0	73	30,33
149	2017	STTP	0	1	0	157	25,67
150	2017	ULTJ	0	1	0	80	29,15
151	2017	GGRM	0	9	1	85	28,12
152	2017	HMSP	0	3	1	65	27,18

153	2017	RMBA	0	2	1	85	28,48
154	2017	WIIM	0	1	0	81	29,28
155	2017	DVLA	1	3	1	68	31,83
156	2017	INAF	0	1	0	71	31,40
157	2017	KAEF	0	2	0	50	30,28
158	2017	KLBF	1	3	1	82	27,83
159	2017	MERK	0	7	1	60	28,13
160	2017	PYFA	0	1	0	73	28,06
161	2017	SIDO	1	1	1	87	29,62
162	2017	TSPC	0	1	0	75	30,44
163	2017	KINO	0	1	0	79	27,46
164	2017	MBTO	0	1	0	86	25,97
165	2017	MRAT	0	1	0	79	28,78
166	2017	TCID	0	2	1	61	29,64
167	2017	UNVR	0	4	1	57	28,81
168	2017	CINT	0	1	0	79	27,38
169	2017	KICI	0	1	0	65	26,93
170	2017	LMPI	0	1	0	92	28,49
171	2017	INTP	1	3	1	74	30,57
172	2017	SMBR	0	2	0	22	26,89
173	2017	SMGR	0	2	1	54	25,73
174	2017	WSBP	0	1	1	59	27,45
175	2017	WTON	0	7	0	43	28,98
176	2017	AMFG	0	10	1	88	27,98
177	2017	ARNA	1	3	1	60	30,99
178	2017	IKAI	0	1	0	81	29,25
179	2017	KIAS	0	2	1	87	31,52
180	2017	MLIA	0	1	0	68	30,33
181	2017	TOTO	1	3	1	79	29,59
182	2017	ALKA	0	4	0	86	29,47
183	2017	ALMI	0	1	0	82	28,10
184	2017	BAJA	0	1	0	71	26,11
185	2017	BTON	0	3	0	81	28,20
186	2017	CTBN	1	3	1	86	26,15
187	2017	GDST	0	3	0	81	29,28
188	2017	INAI	0	1	0	75	28,67
189	2017	ISSP	0	1	0	85	26,35
190	2017	JKSW	0	2	0	85	28,50
191	2017	KRAS	1	3	1	68	27,58
192	2017	LION	0	1	0	74	25,94

193	2017	LMSH	0	1	0	74	28,33
194	2017	NIKL	0	1	1	46	27,95
195	2017	PICO	0	2	0	61	27,82
196	2017	TBMS	1	3	1	87	29,47
197	2017	ADMG	0	2	1	85	26,25
198	2017	AGII	0	3	0	85	31,47
199	2017	BRPT	0	2	1	60	27,25
200	2017	EKAD	0	1	0	82	25,81
201	2017	ETWA	0	2	0	176	28,16
202	2017	INCI	0	1	0	85	27,31
203	2017	SRSN	0	3	0	71	28,43
204	2017	TPIA	0	2	1	60	29,25
205	2017	UNIC	1	3	1	87	29,49
206	2017	AKPI	1	3	1	82	32,16
207	2017	APLI	1	3	1	82	27,40
208	2017	BRNA	0	1	0	86	27,74
209	2017	FPNI	1	3	1	65	26,44
210	2017	IGAR	1	1	1	78	27,49
211	2017	IMPC	0	3	0	81	26,77
212	2017	IPOL	0	3	0	85	31,33
213	2017	TALF	0	2	0	75	28,74
214	2017	TRST	1	3	1	88	28,64
215	2017	CPIN	1	3	1	86	26,71
216	2017	CPRO	1	3	1	173	28,31
217	2017	JPFA	1	1	1	59	28,64
218	2017	MAIN	0	1	1	99	26,96
219	2017	SIPD	0	1	0	75	28,46
220	2017	SULI	1	3	1	57	28,99
221	2017	TIRT	0	2	0	80	28,23
222	2017	ALDO	0	1	0	46	27,65
223	2017	FASW	0	2	1	50	28,83
224	2017	INKP	0	4	0	81	30,83
225	2017	INRU	0	5	0	59	29,58
226	2017	KDSI	0	1	0	57	30,62
227	2017	SPMA	0	2	0	86	29,02
228	2017	TKIM	0	4	0	81	28,44
229	2017	INCF	0	1	0	88	27,74
230	2017	ASII	0	3	1	58	27,48
231	2017	AUTO	0	3	1	51	27,51
232	2017	BOLT	0	1	0	61	29,87

233	2017	BRAM	0	1	1	85	32,27
234	2017	GDYR	0	3	1	86	29,16
235	2017	GJTL	0	2	1	82	27,91
236	2017	IMAS	1	3	1	81	28,41
237	2017	INDS	0	1	0	85	31,19
238	2017	LPIN	0	1	0	88	27,09
239	2017	MASA	1	3	1	85	28,90
240	2017	PRAS	0	1	0	82	33,32
241	2017	SMSM	1	3	1	85	30,32
242	2017	ARGO	0	3	0	87	27,80
243	2017	ERTX	0	1	0	81	29,10
244	2017	ESTI	1	3	1	88	28,15
245	2017	HDTX	0	2	0	80	30,53
246	2017	INDR	0	2	1	71	31,10
247	2017	MYTX	0	1	0	116	28,52
248	2017	PBRX	0	2	0	85	26,30
249	2017	POLY	0	1	0	78	29,76
250	2017	RICY	0	1	0	82	28,06
251	2017	SRIL	0	1	0	74	28,52
252	2017	SSTM	0	1	0	191	27,97
253	2017	STAR	0	1	0	86	27,01
254	2017	TFCO	1	3	1	85	26,66
255	2017	TRIS	0	1	0	85	27,45
256	2017	UNIT	0	1	0	75	29,03
257	2017	PTSN	0	1	0	85	30,02
258	2017	JECC	0	1	0	86	28,87
259	2017	KBLI	0	2	1	87	29,68
260	2017	KBLM	0	1	0	86	28,77
261	2017	SCCO	0	1	0	82	27,95
262	2017	VOKS	0	5	0	85	30,41
263	2017	BIMA	0	3	0	88	27,13
264	2017	BATA	1	3	1	88	27,14
265	2018	ADES	0	2	0	74	29,19
266	2018	AISA	0	4	0	36	27,65
267	2018	ALTO	0	2	0	100	25,61
268	2018	BTEK	0	1	0	87	29,58
269	2018	BUDI	0	3	0	79	27,01
270	2018	CEKA	1	4	1	74	27,54
271	2018	DLTA	0	3	1	87	28,30
272	2018	ICBP	1	4	1	78	28,73

273	2018	IIKP	0	1	0	87	27,84
274	2018	INDF	1	4	1	78	29,02
275	2018	MGNA	0	2	0	78	28,38
276	2018	MLBI	0	3	1	46	25,22
277	2018	MYOR	0	3	0	74	27,48
278	2018	ROTI	1	4	1	72	27,50
279	2018	SKBM	0	2	0	81	28,23
280	2018	SKLT	0	2	0	71	27,74
281	2018	STTP	0	2	0	89	29,27
282	2018	ULTJ	0	2	0	84	28,85
283	2018	GGRM	0	10	1	84	27,64
284	2018	HMSP	0	4	1	80	27,79
285	2018	RMBA	0	3	1	87	27,45
286	2018	WIIM	0	2	0	77	28,05
287	2018	DVLA	1	4	1	81	27,36
288	2018	INAF	0	2	0	87	31,17
289	2018	KAEF	0	3	0	53	26,42
290	2018	KLBF	1	4	1	86	32,20
291	2018	MERK	0	8	1	74	26,04
292	2018	PYFA	0	2	0	77	28,69
293	2018	SIDO	1	2	1	46	30,50
294	2018	TSPC	0	2	0	74	25,49
295	2018	KINO	0	2	0	84	29,11
296	2018	MBTO	0	2	0	72	28,20
297	2018	MRAT	0	2	0	108	27,34
298	2018	TCID	0	3	1	60	28,60
299	2018	UNVR	0	5	1	31	29,35
300	2018	CINT	0	2	0	74	31,87
301	2018	KICI	0	2	0	67	31,47
302	2018	LMPI	0	1	0	81	30,33
303	2018	INTP	1	4	1	78	27,86
304	2018	SMBR	0	3	0	45	28,15
305	2018	SMGR	0	3	1	89	28,00
306	2018	WSBP	0	1	0	51	30,06
307	2018	WTON	0	1	0	53	30,53
308	2018	AMFG	0	11	1	88	27,86
309	2018	ARNA	1	4	1	32	25,95
310	2018	IKAI	0	2	0	87	28,84
311	2018	KIAS	0	3	1	87	29,69
312	2018	MLIA	0	1	1	81	28,91

313	2018	TOTO	1	4	1	84	27,20
314	2018	ALKA	0	1	0	86	26,96
315	2018	ALMI	0	2	0	79	28,53
316	2018	BAJA	0	2	0	88	30,64
317	2018	BTON	0	1	0	101	26,92
318	2018	CTBN	1	4	1	86	25,76
319	2018	GDST	0	4	0	101	27,39
320	2018	INAI	0	2	0	81	29,15
321	2018	ISSP	0	2	0	84	28,06
322	2018	JKSW	0	1	0	86	30,96
323	2018	KRAS	1	4	1	88	29,34
324	2018	LION	0	2	0	74	31,56
325	2018	LMSH	0	2	0	77	30,35
326	2018	NIKL	0	2	1	56	29,82
327	2018	PICO	0	3	0	79	29,76
328	2018	TBMS	1	4	1	86	28,13
329	2018	ADMG	0	3	1	87	27,92
330	2018	AGII	0	1	0	87	28,16
331	2018	BRPT	0	3	1	87	26,49
332	2018	EKAD	0	2	0	74	29,29
333	2018	ETWA	0	3	0	176	28,69
334	2018	INCI	0	1	0	84	27,16
335	2018	SRSN	0	4	0	86	28,65
336	2018	TPIA	0	3	1	81	27,53
337	2018	UNIC	1	4	1	86	26,10
338	2018	AKPI	1	4	1	85	28,44
339	2018	APLI	1	4	1	87	27,93
340	2018	BRNA	0	2	0	92	27,97
341	2018	FPNI	1	4	1	71	29,50
342	2018	IGAR	1	2	1	86	25,97
343	2018	IMPC	0	4	0	81	31,58
344	2018	IPOL	0	4	0	87	27,27
345	2018	TALF	0	3	0	70	25,80
346	2018	TRST	0	1	0	84	28,39
347	2018	CPIN	1	4	1	88	27,47
348	2018	CPRO	1	4	1	88	28,65
349	2018	JPFA	1	2	1	64	29,03
350	2018	MAIN	0	2	1	88	29,53
351	2018	SIPD	0	2	0	80	32,26
352	2018	SULI	1	4	1	88	27,47

353	2018	TIRT	0	3	0	84	27,72
354	2018	ALDO	0	2	0	74	26,69
355	2018	FASW	0	3	1	39	27,54
356	2018	INKP	0	5	0	77	26,83
357	2018	INRU	0	6	0	65	31,46
358	2018	KDSI	0	2	0	70	28,86
359	2018	SPMA	0	3	0	87	28,75
360	2018	TKIM	0	5	0	77	26,94
361	2018	INCF	0	2	0	119	28,53
362	2018	ASII	0	4	1	58	28,66
363	2018	AUTO	0	4	1	51	27,07
364	2018	BOLT	0	2	0	74	28,49
365	2018	BRAM	0	2	1	81	29,07
366	2018	GDYR	0	4	1	87	28,46
367	2018	GJTL	0	3	1	87	27,73
368	2018	IMAS	1	4	1	87	29,09
369	2018	INDS	0	2	0	84	30,95
370	2018	LPIN	0	2	0	87	29,51
371	2018	MASA	1	4	1	102	30,77
372	2018	PRAS	0	1	0	84	29,10
373	2018	SMSM	1	4	1	86	28,41
374	2018	ARGO	0	4	0	129	28,01
375	2018	ERTX	0	2	0	80	27,55
376	2018	ESTI	1	4	1	87	27,51
377	2018	HDTX	0	3	0	88	30,03
378	2018	INDR	0	3	1	84	32,47
379	2018	MYTX	0	2	0	147	29,42
380	2018	PBRX	0	3	0	86	27,96
381	2018	POLY	0	2	0	77	28,46
382	2018	RICY	0	2	0	81	31,39
383	2018	SRIL	0	2	0	86	27,00
384	2018	SSTM	0	2	0	86	28,90
385	2018	STAR	0	2	0	87	33,47
386	2018	TFCO	1	4	1	86	30,40
387	2018	TRIS	0	2	0	85	27,90
388	2018	UNIT	0	2	0	84	29,07
389	2018	PTSN	0	2	0	81	28,23
390	2018	JECC	0	2	0	86	30,61
391	2018	KBLI	0	3	1	86	31,35
392	2018	KBLM	0	2	0	84	28,54

393	2018	SCCO	0	2	0	84	26,43
394	2018	VOKS	0	6	0	84	29,71
395	2018	BIMA	0	4	0	88	28,12
396	2018	BATA	1	4	1	89	28,66
397	2019	ADES	0	3	0	87	27,86
398	2019	BUDI	0	4	0	90	27,09
399	2019	CEKA	1	5	1	79	26,80
400	2019	CLEO	0	3	0	69	27,52
401	2019	DLTA	0	1	0	80	27,10
402	2019	HOKI	0	3	0	90	30,09
403	2019	ICBP	1	5	1	80	28,95
404	2019	INDF	1	5	1	80	29,76
405	2019	MLBI	0	1	1	52	28,87
406	2019	MYOR	0	4	0	90	28,06
407	2019	ROTI	1	5	1	59	30,62
408	2019	SKBM	0	3	0	90	27,06
409	2019	SKLT	0	3	0	72	27,15
410	2019	ULTJ	0	3	0	80	29,16
411	2019	GGRM	0	11	1	83	27,78
412	2019	HMSP	0	5	1	90	25,71
413	2019	RMBA	0	1	0	78	29,96
414	2019	DVLA	1	5	1	90	27,07
415	2019	KAEF	0	1	0	73	29,06
416	2019	KLBF	1	5	1	87	28,37
417	2019	MERK	0	9	1	69	28,81
418	2019	PYFA	0	3	0	78	27,89
419	2019	SIDO	1	3	1	41	29,06
420	2019	TSPC	0	3	0	76	28,54
421	2019	KINO	0	3	0	90	25,31
422	2019	MBTO	0	3	0	87	27,50
423	2019	TCID	0	1	1	59	28,57
424	2019	UNVR	0	6	1	29	30,66
425	2019	CINT	0	3	0	83	26,98
426	2019	KICI	0	3	0	66	25,75
427	2019	LMPI	0	2	0	83	27,33
428	2019	INTP	1	5	1	78	30,95
429	2019	SMBR	0	1	0	45	29,35
430	2019	SMGR	0	1	1	72	32,01
431	2019	WSBP	0	2	0	69	30,41
432	2019	WTON	0	2	0	52	29,97



433	2019	ARNA	1	5	1	34	28,22
434	2019	MLIA	0	1	1	79	29,38
435	2019	ALKA	0	1	0	84	27,1
436	2019	ALMI	0	3	0	80	28,18
437	2019	CTBN	0	1	0	69	25,87
438	2019	INAI	0	3	0	80	27,82
439	2019	ISSP	0	3	0	51	29,49
440	2019	LION	0	3	0	76	27,26
441	2019	LMSH	0	3	0	76	25,71
442	2019	NIKL	0	1	1	45	28,38
443	2019	TBMS	1	5	1	83	28,39
444	2019	AGII	0	2	0	90	29,58
445	2019	BRPT	0	1	1	87	32,23
446	2019	EKAD	0	1	0	80	27,6
447	2019	INCI	0	2	0	84	26,73
448	2019	MDKI	0	2	0	78	27,55
449	2019	SRSN	0	5	0	87	27,01
450	2019	TPIA	0	1	1	76	31,5
451	2019	FPNI	1	5	1	65	28,49
452	2019	IMPC	0	5	0	90	28,55
453	2019	IPOL	0	5	0	90	28,98
454	2019	PBID	0	2	0	86	28,48
455	2019	TALF	0	4	0	80	27,92
456	2019	JPFA	1	3	1	59	30,86
457	2019	SIPD	0	3	0	80	28,54
458	2019	TIRT	0	4	0	87	27,52
459	2019	ALDO	0	3	0	69	27,55
460	2019	FASW	0	1	1	42	30,01
461	2019	INKP	0	6	0	65	32,4
462	2019	INRU	0	1	0	83	29,53
463	2019	KDSI	0	3	0	62	27,86
464	2019	SPMA	0	4	0	87	28,49
465	2019	TKIM	0	6	0	71	31,38
466	2019	KMTR	0	3	0	56	29,04
467	2019	ASII	0	5	1	58	33,49
468	2019	AUTO	0	5	1	51	30,4
469	2019	BOLT	0	3	0	69	27,87
470	2019	BRAM	0	3	1	86	29,02
471	2019	ERTX	0	3	0	90	26,98
472	2019	POLY	0	3	0	83	28,84

473	2019	RICY	0	3	0	87	28,11
474	2019	SRIL	0	3	0	87	30,71
475	2019	PTSN	0	3	0	84	28,44
476	2019	KBLM	0	3	0	87	27,88
477	2019	SCCO	0	3	0	87	29,11



**DATA VARIABEL PENELITIAN SETELAH TRIMMING**

<b>NO</b>	<b>TAHUN</b>	<b>KODE</b>	<b>SA</b>	<b>AT</b>	<b>AK</b>	<b>ARL</b>	<b>UP</b>
1	2016	ADES	0	3	0	86	27,36638
2	2016	BTEK	0	1	0	90	29,21611
3	2016	BUDI	0	1	0	79	28,70664
4	2016	CEKA	1	2	1	80	27,98587
5	2016	DLTA	0	1	1	86	27,81115
6	2016	ICBP	1	2	1	79	30,99493
7	2016	IHKP	0	1	0	86	24,59013
8	2016	INDF	1	2	1	79	32,03987
9	2016	MLBI	0	1	1	59	28,45302
10	2016	MYOR	0	1	0	74	30,18999
11	2016	ROTI	1	2	1	67	28,70248
12	2016	SKBM	0	2	0	86	27,63268
13	2016	SKLT	0	2	0	74	27,06581
14	2016	ULTJ	0	4	0	81	29,0754
15	2016	GGRM	0	8	1	81	31,77339
16	2016	HMSP	0	2	1	65	31,38072
17	2016	RMBA	0	1	1	72	30,23156
18	2016	WIIM	0	2	0	86	27,93381
19	2016	DVLA	1	2	1	68	28,05718
20	2016	INAF	0	3	0	59	27,95429
21	2016	KAEF	0	1	0	54	29,1598
22	2016	KLBF	1	2	1	76	30,35403
23	2016	MERK	0	6	1	60	27,33522
24	2016	PYFA	0	8	0	76	25,84164
25	2016	SIDO	0	2	0	72	28,7255
26	2016	TSPC	0	6	0	74	29,51594
27	2016	KINO	0	2	0	79	28,82024
28	2016	MBTO	0	6	0	79	27,28847
29	2016	MRAT	0	2	0	83	26,64412
30	2016	TCID	0	1	1	62	28,41268
31	2016	UNVR	0	3	1	76	30,44916
32	2016	CINT	0	2	0	81	26,71307
33	2016	KICI	0	2	0	68	25,66354
34	2016	LMPI	0	1	0	80	27,42075
35	2016	INTP	1	2	1	72	31,03723
36	2016	AMFG	0	9	1	88	29,33666

37	2016	ARNA	1	2	1	67	28,06489
38	2016	IKAI	0	2	0	88	26,3031
39	2016	KIAS	0	1	1	89	28,25142
40	2016	MLIA	0	1	1	86	29,6753
41	2016	TOTO	1	2	1	86	28,57937
42	2016	ALKA	0	3	0	86	25,64046
43	2016	ALMI	0	2	0	86	28,3979
44	2016	BAJA	0	1	0	74	27,6135
45	2016	BTON	0	2	0	82	25,90106
46	2016	CTBN	1	2	1	80	28,40513
47	2016	GDST	0	2	0	80	27,86023
48	2016	INAI	0	2	0	82	27,92297
49	2016	JKSW	0	1	0	89	26,33344
50	2016	KRAS	1	2	1	58	31,5993
51	2016	LION	0	2	0	74	27,25387
52	2016	LMSH	0	2	0	74	25,81596
53	2016	NIKL	0	5	1	53	28,11168
54	2016	PICO	0	1	0	88	27,18249
55	2016	TBMS	1	2	1	76	28,18719
56	2016	ADMG	0	1	1	74	29,26396
57	2016	AGII	0	2	0	60	29,39707
58	2016	BRPT	0	1	1	79	24,27109
59	2016	EKAD	0	1	0	76	27,27792
60	2016	INCI	0	2	0	83	26,31928
61	2016	SRSN	0	2	0	76	27,29855
62	2016	TPIA	0	1	1	67	30,99049
63	2016	UNIC	1	2	1	88	28,74577
64	2016	AKPI	1	2	1	81	28,59263
65	2016	APLI	1	2	1	73	26,47415
66	2016	BRNA	0	3	0	86	28,36756
67	2016	FPNI	1	2	1	65	28,70412
68	2016	IMPC	0	2	0	83	28,45345
69	2016	IPOL	0	2	0	83	28,96628
70	2016	TALF	0	1	0	80	27,50509
71	2016	TRST	1	2	1	76	28,82209
72	2016	CPIN	1	2	1	88	30,81758
73	2016	JPFA	0	1	0	58	30,58859
74	2016	MAIN	0	1	0	88	28,99705
75	2016	SIPD	0	7	0	76	28,57384
76	2016	SULI	1	2	1	82	27,83833

77	2016	TIRT	0	1	0	82	27,42768
78	2016	ALDO	0	1	0	76	26,74023
79	2016	INKP	0	3	0	83	32,1574
80	2016	INRU	0	4	0	73	29,15422
81	2016	KDSI	0	2	0	59	27,76404
82	2016	SPMA	0	1	0	88	28,4006
83	2016	TKIM	0	3	0	86	31,14176
84	2016	INCF	0	1	0	86	26,80713
85	2016	ASII	0	2	1	58	33,19881
86	2016	BRAM	0	1	1	81	29,07309
87	2016	GDYR	0	2	1	88	28,05293
88	2016	GJTL	0	1	1	83	30,55943
89	2016	IMAS	1	2	1	82	30,87492
90	2016	INDS	0	5	0	83	28,53818
91	2016	LPIN	0	2	0	88	26,89254
92	2016	MASA	1	2	1	86	29,79557
93	2016	PRAS	0	1	0	83	28,09881
94	2016	SMSM	1	2	1	88	28,44406
95	2016	ARGO	0	2	0	100	28,13747
96	2016	ERTX	0	1	0	86	27,28236
97	2016	ESTI	1	2	1	81	27,22183
98	2016	HDTX	0	1	0	66	29,18781
99	2016	INDR	0	1	1	81	30,06239
100	2016	PBRX	0	1	0	86	29,57984
101	2016	POLY	0	2	0	76	28,76427
102	2016	RICY	0	1	0	80	27,88464
103	2016	SRIL	0	3	0	68	30,18043
104	2016	SSTM	0	1	0	86	27,23198
105	2016	STAR	0	1	0	89	27,26023
106	2016	TFCO	1	2	1	81	29,15796
107	2016	TRIS	0	2	0	81	27,18427
108	2016	UNIT	0	2	0	82	26,7938
109	2016	PTSN	0	1	0	86	27,51153
110	2016	JECC	0	7	0	86	28,093
111	2016	KBLI	0	1	1	80	28,25772
112	2016	KBLM	0	1	0	83	27,18331
113	2016	SCCO	0	4	0	76	28,52708
114	2016	VOKS	0	4	0	76	28,14277
115	2016	BIMA	0	2	0	86	25,2455
116	2016	BATA	1	2	1	89	27,41379

117	2017	ALTO	0	1	0	94	27,73
118	2017	BTEK	0	2	0	88	29,30
119	2017	BUDI	0	2	0	78	28,71
120	2017	CEKA	1	3	1	66	27,82
121	2017	DLTA	0	2	1	85	27,96
122	2017	ICBP	1	3	1	75	27,22
123	2017	IHKP	0	1	0	85	27,92
124	2017	INDF	1	3	1	75	27,08
125	2017	MGNA	0	1	0	79	31,08
126	2017	MYOR	0	2	0	74	32,11
127	2017	ROTI	1	3	1	85	26,14
128	2017	SKBM	0	1	0	81	28,55
129	2017	SKLT	0	1	0	73	30,33
130	2017	ULTJ	0	1	0	80	29,15
131	2017	GGRM	0	9	1	85	28,12
132	2017	HMSP	0	3	1	65	27,18
133	2017	RMBA	0	2	1	85	28,48
134	2017	WIIM	0	1	0	81	29,28
135	2017	DVLA	1	3	1	68	31,83
136	2017	INAF	0	1	0	71	31,40
137	2017	KLBF	1	3	1	82	27,83
138	2017	MERK	0	7	1	60	28,13
139	2017	PYFA	0	1	0	73	28,06
140	2017	SIDO	1	1	1	87	29,62
141	2017	TSPC	0	1	0	75	30,44
142	2017	KINO	0	1	0	79	27,46
143	2017	MBTO	0	1	0	86	25,97
144	2017	MRAT	0	1	0	79	28,78
145	2017	TCID	0	2	1	61	29,64
146	2017	UNVR	0	4	1	57	28,81
147	2017	CINT	0	1	0	79	27,38
148	2017	KICI	0	1	0	65	26,93
149	2017	LMPI	0	1	0	92	28,49
150	2017	INTP	1	3	1	74	30,57
151	2017	SMGR	0	2	1	54	25,73
152	2017	WSBP	0	1	1	59	27,45
153	2017	AMFG	0	10	1	88	27,98
154	2017	ARNA	1	3	1	60	30,99
155	2017	IKAI	0	1	0	81	29,25
156	2017	KIAS	0	2	1	87	31,52

157	2017	MLIA	0	1	0	68	30,33
158	2017	TOTO	1	3	1	79	29,59
159	2017	ALKA	0	4	0	86	29,47
160	2017	ALMI	0	1	0	82	28,10
161	2017	BAJA	0	1	0	71	26,11
162	2017	BTON	0	3	0	81	28,20
163	2017	CTBN	1	3	1	86	26,15
164	2017	GDST	0	3	0	81	29,28
165	2017	INAI	0	1	0	75	28,67
166	2017	ISSP	0	1	0	85	26,35
167	2017	JKSW	0	2	0	85	28,50
168	2017	KRAS	1	3	1	68	27,58
169	2017	LION	0	1	0	74	25,94
170	2017	LMSH	0	1	0	74	28,33
171	2017	PICO	0	2	0	61	27,82
172	2017	TBMS	1	3	1	87	29,47
173	2017	ADMG	0	2	1	85	26,25
174	2017	AGII	0	3	0	85	31,47
175	2017	BRPT	0	2	1	60	27,25
176	2017	EKAD	0	1	0	82	25,81
177	2017	INCI	0	1	0	85	27,31
178	2017	SRSN	0	3	0	71	28,43
179	2017	TPIA	0	2	1	60	29,25
180	2017	UNIC	1	3	1	87	29,49
181	2017	AKPI	1	3	1	82	32,16
182	2017	APLI	1	3	1	82	27,40
183	2017	BRNA	0	1	0	86	27,74
184	2017	FPNI	1	3	1	65	26,44
185	2017	IGAR	1	1	1	78	27,49
186	2017	IMPC	0	3	0	81	26,77
187	2017	IPOL	0	3	0	85	31,33
188	2017	TALF	0	2	0	75	28,74
189	2017	TRST	1	3	1	88	28,64
190	2017	CPIN	1	3	1	86	26,71
191	2017	JPFA	1	1	1	59	28,64
192	2017	MAIN	0	1	1	99	26,96
193	2017	SIPD	0	1	0	75	28,46
194	2017	SULI	1	3	1	57	28,99
195	2017	TIRT	0	2	0	80	28,23
196	2017	INKP	0	4	0	81	30,83

197	2017	INRU	0	5	0	59	29,58
198	2017	KDSI	0	1	0	57	30,62
199	2017	SPMA	0	2	0	86	29,02
200	2017	TKIM	0	4	0	81	28,44
201	2017	INCF	0	1	0	88	27,74
202	2017	ASII	0	3	1	58	27,48
203	2017	BOLT	0	1	0	61	29,87
204	2017	BRAM	0	1	1	85	32,27
205	2017	GDYR	0	3	1	86	29,16
206	2017	GJTL	0	2	1	82	27,91
207	2017	IMAS	1	3	1	81	28,41
208	2017	INDS	0	1	0	85	31,19
209	2017	LPIN	0	1	0	88	27,09
210	2017	MASA	1	3	1	85	28,90
211	2017	PRAS	0	1	0	82	33,32
212	2017	SMSM	1	3	1	85	30,32
213	2017	ARGO	0	3	0	87	27,80
214	2017	ERTX	0	1	0	81	29,10
215	2017	ESTI	1	3	1	88	28,15
216	2017	HDTX	0	2	0	80	30,53
217	2017	INDR	0	2	1	71	31,10
218	2017	PBRX	0	2	0	85	26,30
219	2017	POLY	0	1	0	78	29,76
220	2017	RICY	0	1	0	82	28,06
221	2017	SRIL	0	1	0	74	28,52
222	2017	STAR	0	1	0	86	27,01
223	2017	TFCO	1	3	1	85	26,66
224	2017	TRIS	0	1	0	85	27,45
225	2017	UNIT	0	1	0	75	29,03
226	2017	PTSN	0	1	0	85	30,02
227	2017	JECC	0	1	0	86	28,87
228	2017	KBLI	0	2	1	87	29,68
229	2017	KBLM	0	1	0	86	28,77
230	2017	SCCO	0	1	0	82	27,95
231	2017	VOKS	0	5	0	85	30,41
232	2017	BIMA	0	3	0	88	27,13
233	2017	BATA	1	3	1	88	27,14
234	2018	ADES	0	2	0	74	29,19
235	2018	ALTO	0	2	0	100	25,61
236	2018	BTEK	0	1	0	87	29,58



237	2018	BUDI	0	3	0	79	27,01
238	2018	CEKA	1	4	1	74	27,54
239	2018	DLTA	0	3	1	87	28,30
240	2018	ICBP	1	4	1	78	28,73
241	2018	IKP	0	1	0	87	27,84
242	2018	INDF	1	4	1	78	29,02
243	2018	MGNA	0	2	0	78	28,38
244	2018	MYOR	0	3	0	74	27,48
245	2018	ROTI	1	4	1	72	27,50
246	2018	SKBM	0	2	0	81	28,23
247	2018	SKLT	0	2	0	71	27,74
248	2018	STTP	0	2	0	89	29,27
249	2018	ULTJ	0	2	0	84	28,85
250	2018	GGRM	0	10	1	84	27,64
251	2018	HMSP	0	4	1	80	27,79
252	2018	RMBA	0	3	1	87	27,45
253	2018	WIIM	0	2	0	77	28,05
254	2018	DVLA	1	4	1	81	27,36
255	2018	INAF	0	2	0	87	31,17
256	2018	KAEF	0	3	0	53	26,42
257	2018	KLBF	1	4	1	86	32,20
258	2018	MERK	0	8	1	74	26,04
259	2018	PYFA	0	2	0	77	28,69
260	2018	TSPC	0	2	0	74	25,49
261	2018	KINO	0	2	0	84	29,11
262	2018	MBTO	0	2	0	72	28,20
263	2018	TCID	0	3	1	60	28,60
264	2018	CINT	0	2	0	74	31,87
265	2018	KICI	0	2	0	67	31,47
266	2018	LMPI	0	1	0	81	30,33
267	2018	INTP	1	4	1	78	27,86
268	2018	SMGR	0	3	1	89	28,00
269	2018	AMFG	0	11	1	88	27,86
270	2018	IKAI	0	2	0	87	28,84
271	2018	KIAS	0	3	1	87	29,69
272	2018	MLIA	0	1	1	81	28,91
273	2018	TOTO	1	4	1	84	27,20
274	2018	ALKA	0	1	0	86	26,96
275	2018	ALMI	0	2	0	79	28,53
276	2018	BAJA	0	2	0	88	30,64

277	2018	BTON	0	1	0	101	26,92
278	2018	CTBN	1	4	1	86	25,76
279	2018	GDST	0	4	0	101	27,39
280	2018	INAI	0	2	0	81	29,15
281	2018	ISSP	0	2	0	84	28,06
282	2018	JKSW	0	1	0	86	30,96
283	2018	KRAS	1	4	1	88	29,34
284	2018	LION	0	2	0	74	31,56
285	2018	LMSH	0	2	0	77	30,35
286	2018	NIKL	0	2	1	56	29,82
287	2018	PICO	0	3	0	79	29,76
288	2018	TBMS	1	4	1	86	28,13
289	2018	ADMG	0	3	1	87	27,92
290	2018	AGII	0	1	0	87	28,16
291	2018	BRPT	0	3	1	87	26,49
292	2018	EKAD	0	2	0	74	29,29
293	2018	INCI	0	1	0	84	27,16
294	2018	SRSN	0	4	0	86	28,65
295	2018	TPIA	0	3	1	81	27,53
296	2018	UNIC	1	4	1	86	26,10
297	2018	AKPI	1	4	1	85	28,44
298	2018	APLI	1	4	1	87	27,93
299	2018	BRNA	0	2	0	92	27,97
300	2018	FPNI	1	4	1	71	29,50
301	2018	IGAR	1	2	1	86	25,97
302	2018	IMPC	0	4	0	81	31,58
303	2018	IPOL	0	4	0	87	27,27
304	2018	TALF	0	3	0	70	25,80
305	2018	TRST	0	1	0	84	28,39
306	2018	CPIN	1	4	1	88	27,47
307	2018	CPRO	1	4	1	88	28,65
308	2018	JPFA	1	2	1	64	29,03
309	2018	MAIN	0	2	1	88	29,53
310	2018	SIPD	0	2	0	80	32,26
311	2018	SULI	1	4	1	88	27,47
312	2018	TIRT	0	3	0	84	27,72
313	2018	ALDO	0	2	0	74	26,69
314	2018	INKP	0	5	0	77	26,83
315	2018	INRU	0	6	0	65	31,46
316	2018	KDSI	0	2	0	70	28,86

317	2018	SPMA	0	3	0	87	28,75
318	2018	TKIM	0	5	0	77	26,94
319	2018	ASII	0	4	1	58	28,66
320	2018	BOLT	0	2	0	74	28,49
321	2018	BRAM	0	2	1	81	29,07
322	2018	GDYR	0	4	1	87	28,46
323	2018	GJTL	0	3	1	87	27,73
324	2018	IMAS	1	4	1	87	29,09
325	2018	INDS	0	2	0	84	30,95
326	2018	LPIN	0	2	0	87	29,51
327	2018	MASA	1	4	1	102	30,77
328	2018	PRAS	0	1	0	84	29,10
329	2018	SMSM	1	4	1	86	28,41
330	2018	ERTX	0	2	0	80	27,55
331	2018	ESTI	1	4	1	87	27,51
332	2018	HDTX	0	3	0	88	30,03
333	2018	INDR	0	3	1	84	32,47
334	2018	PBRX	0	3	0	86	27,96
335	2018	POLY	0	2	0	77	28,46
336	2018	RICY	0	2	0	81	31,39
337	2018	SRIL	0	2	0	86	27,00
338	2018	SSTM	0	2	0	86	28,90
339	2018	STAR	0	2	0	87	33,47
340	2018	TFCO	1	4	1	86	30,40
341	2018	TRIS	0	2	0	85	27,90
342	2018	UNIT	0	2	0	84	29,07
343	2018	PTSN	0	2	0	81	28,23
344	2018	JECC	0	2	0	86	30,61
345	2018	KBLI	0	3	1	86	31,35
346	2018	KBLM	0	2	0	84	28,54
347	2018	SCCO	0	2	0	84	26,43
348	2018	VOKS	0	6	0	84	29,71
349	2018	BIMA	0	4	0	88	28,12
350	2018	BATA	1	4	1	89	28,66
351	2019	ADES	0	3	0	87	27,86
352	2019	BUDI	0	4	0	90	27,09
353	2019	CEKA	1	5	1	79	26,80
354	2019	CLEO	0	3	0	69	27,52
355	2019	DLTA	0	1	0	80	27,10
356	2019	HOKI	0	3	0	90	30,09

357	2019	ICBP	1	5	1	80	28,95
358	2019	INDF	1	5	1	80	29,76
359	2019	MYOR	0	4	0	90	28,06
360	2019	ROTI	1	5	1	59	30,62
361	2019	SKBM	0	3	0	90	27,06
362	2019	SKLT	0	3	0	72	27,15
363	2019	ULTJ	0	3	0	80	29,16
364	2019	GGRM	0	11	1	83	27,78
365	2019	HMSP	0	5	1	90	25,71
366	2019	RMBA	0	1	0	78	29,96
367	2019	DVLA	1	5	1	90	27,07
368	2019	KAEF	0	1	0	73	29,06
369	2019	KLBF	1	5	1	87	28,37
370	2019	MERK	0	9	1	69	28,81
371	2019	PYFA	0	3	0	78	27,89
372	2019	TSPC	0	3	0	76	28,54
373	2019	KINO	0	3	0	90	25,31
374	2019	MBTO	0	3	0	87	27,50
375	2019	TCID	0	1	1	59	28,57
376	2019	CINT	0	3	0	83	26,98
377	2019	KICI	0	3	0	66	25,75
378	2019	LMPI	0	2	0	83	27,33
379	2019	INTP	1	5	1	78	30,95
380	2019	SMGR	0	1	1	72	32,01
381	2019	WSBP	0	2	0	69	30,41
382	2019	MLIA	0	1	1	79	29,38
383	2019	ALKA	0	1	0	84	27,1
384	2019	ALMI	0	3	0	80	28,18
385	2019	CTBN	0	1	0	69	25,87
386	2019	INAI	0	3	0	80	27,82
387	2019	LION	0	3	0	76	27,26
388	2019	LMSH	0	3	0	76	25,71
389	2019	TBMS	1	5	1	83	28,39
390	2019	AGII	0	2	0	90	29,58
391	2019	BRPT	0	1	1	87	32,23
392	2019	EKAD	0	1	0	80	27,6
393	2019	INCI	0	2	0	84	26,73
394	2019	MDKI	0	2	0	78	27,55
395	2019	SRSN	0	5	0	87	27,01
396	2019	TPIA	0	1	1	76	31,5

397	2019	FPNI	1	5	1	65	28,49
398	2019	IMPC	0	5	0	90	28,55
399	2019	IPOL	0	5	0	90	28,98
400	2019	PBID	0	2	0	86	28,48
401	2019	TALF	0	4	0	80	27,92
402	2019	JPFA	1	3	1	59	30,86
403	2019	SIPD	0	3	0	80	28,54
404	2019	TIRT	0	4	0	87	27,52
405	2019	ALDO	0	3	0	69	27,55
406	2019	INKP	0	6	0	65	32,4
407	2019	INRU	0	1	0	83	29,53
408	2019	KDSI	0	3	0	62	27,86
409	2019	SPMA	0	4	0	87	28,49
410	2019	TKIM	0	6	0	71	31,38
411	2019	KMTR	0	3	0	56	29,04
412	2019	ASII	0	5	1	58	33,49
413	2019	BOLT	0	3	0	69	27,87
414	2019	BRAM	0	3	1	86	29,02
415	2019	ERTX	0	3	0	90	26,98
416	2019	POLY	0	3	0	83	28,84
417	2019	RICY	0	3	0	87	28,11
418	2019	SRIL	0	3	0	87	30,71
419	2019	PTSN	0	3	0	84	28,44
420	2019	KBLM	0	3	0	87	27,88
421	2019	SCCO	0	3	0	87	29,11

## LAMPIRAN UJI

Uji statistik deskriptif sebelum *trimming*:

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SA	477	,00	1,00	,1992	,39979
AT	477	1,00	11,00	2,5744	1,64407
AK	477	,00	1,00	,3857	,48728
ARL	477	22,00	353,00	79,6394	22,75010
UP	477	24,27	33,49	28,5404	1,58882
Valid N (listwise)	477				

Uji statistik deskriptif sesudah *trimming*

### Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SA	421	,00	1,00	,2114	,40879
AT	421	1,00	11,00	2,5819	1,65933
AK	421	,00	1,00	,3848	,48713
ARL	421	53,00	102,00	79,5178	9,10587
UP	421	24,27	33,49	28,5425	1,61680
Valid N (listwise)	421				

Uji normalitas sebelum *trimming*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		477
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	22,27502608
	Absolute	,195
Most Extreme Differences	Positive	,195
	Negative	-,124
Kolmogorov-Smirnov Z		4,265
Asymp. Sig. (2-tailed)		,000

a. Test distribution is Normal.

b. Calculated from data.

Uji normalitas sesudah *trimming*

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		421
Normal Parameters <sup>a,b</sup>	Mean	-,2215676
	Std. Deviation	9,36657861
	Absolute	,057
Most Extreme Differences	Positive	,034
	Negative	-,057
Kolmogorov-Smirnov Z		1,164
Asymp. Sig. (2-tailed)		,133

a. Test distribution is Normal.

b. Calculated from data.

### Hasil Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	109,443	18,636		5,873	,000		
SA	7,508	3,303	,132	2,273	,023	,603	1,659
AT	-,045	,645	-,003	-,070	,944	,936	1,068
AK	-11,008	2,780	-,236	-3,959	,000	,573	1,746
UP	-,944	,651	-,066	-1,451	,148	,984	1,017

a. Dependent Variable: ARL

### Hasil uji heteroskedastisitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	3,318	3,047		1,089	,277
SA	-,018	,552	-,002	-,032	,975
AT	-,140	,107	-,067	-1,315	,189
AK	,111	,478	,015	,232	,817
UP	,034	,106	,016	,323	,747

a. Dependent Variable: Abs\_Res2

### Hasil Uji Durbin Watson

**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,084 <sup>a</sup>	,007	,004	8,66587445	1,901



- a. Predictors: (Constant), Lag\_Res4  
 b. Dependent Variable: Unstandardized Residual

### Uji Koefisien Determinasi

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,208 <sup>a</sup>	,043	,034	8,94883

- a. Predictors: (Constant), UP, AT, SA, AK

### Uji nilai F

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1511,168	4	377,792	4,718	,001 <sup>b</sup>
	Residual	33313,948	416	80,082		
	Total	34825,116	420			

- a. Dependent Variable: ARL  
 b. Predictors: (Constant), UP, AT, SA, AK

### Uji nilai t

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	100,667	7,806		12,896	,000
	SA	2,728	1,415	,122	1,928	,055
	AT	,220	,273	,040	,806	,420
	AK	-3,728	1,224	-,199	-3,046	,002
	UP	-,731	,272	-,130	-2,683	,008

- a. Dependent Variable: Y