

# LAMPIRAN

## Lampiran A Data Sampel Penelitian

### Lampiran 1 Nama Perusahaan

No	Kode	Nama Perusahaan	Sub Sektor
1	APLN	Agung Podomoro Land Tbk.	Real Estate Development & Management
2	BAPA	Bekasi Asri Pemula Tbk.	Real Estate Development & Management
3	BCIP	Bumi Citra Permai Tbk.	Real Estate Development & Management
4	BEST	Bekasi Fajar Industrial Estate	Real Estate Development & Management
5	BIKA	Binakarya Jaya Abadi Tbk.	Real Estate Development & Management
6	BIPP	Bhuwanatala Indah Permai Tbk.	Real Estate Development & Management
7	BKSL	Sentul City Tbk.	Real Estate Development & Management
8	BKDP	Bukit Darmo Property Tbk	Real Estate Development & Management
9	BSDE	Bumi Serpong Damai Tbk.	Real Estate Development & Management
10	COWL	Cowell Development Tbk.	Real Estate Development & Management
11	CTRA	Ciputra Development Tbk.	Real Estate Development & Management
12	DART	Duta Anggada Realty Tbk.	Real Estate Development & Management
13	DILD	Intiland Development Tbk.	Real Estate Development & Management
14	DMAS	Puradelta Lestari Tbk.	Real Estate Development & Management
15	DUTI	Duta Pertiwi Tbk	Real Estate Development & Management
16	ELTY	Bakrieland Development Tbk.	Real Estate Development & Management
17	EMDE	Megapolitan Developments Tbk.	Real Estate Development & Management
18	FMII	Fortune Mate Indonesia Tbk	Real Estate Development & Management
19	GAMA	Aksara Global Development Tbk.	Real Estate Development & Management
20	GMTD	Gowa Makassar Tourism Developm	Real Estate Development & Management
21	GPRA	Perdana Gapuraprima Tbk.	Real Estate Development & Management

22	GWSA	Greenwood Sejahtera Tbk.	Real Estate Development & Management
23	INPP	Indonesian Paradise Property T	Real Estate Development & Management
24	JRPT	Jaya Real Property Tbk.	Real Estate Development & Management
25	KIJA	Kawasan Industri Jababeka Tbk.	Real Estate Development & Management
26	LCGP	Eureka Prima Jakarta Tbk.	Real Estate Development & Management
27	LPCK	Lippo Cikarang Tbk	Real Estate Development & Management
28	LPKR	Lippo Karawaci Tbk.	Real Estate Development & Management
29	LPLI	Star Pacific Tbk	Real Estate Development & Management
30	MDLN	Modernland Realty Tbk.	Real Estate Development & Management
31	MKPI	Metropolitan Kentjana Tbk.	Real Estate Development & Management
32	MMLP	Mega Manunggal Property Tbk.	Real Estate Development & Management
33	MTLA	Metropolitan Land Tbk.	Real Estate Development & Management
34	MTSM	Metro Realty Tbk.	Real Estate Development & Management
35	MYRX	Hanson International Tbk.	Real Estate Development & Management
36	PLIN	Plaza Indonesia Realty Tbk.	Real Estate Development & Management
37	PPRO	PP Properti Tbk.	Real Estate Development & Management
38	PUDP	Pudjiadi Prestige Tbk.	Real Estate Development & Management
39	PWON	Pakuwon Jati Tbk.	Real Estate Development & Management
40	RBMS	Ristia Bintang Mahkotasejati T	Real Estate Development & Management
41	RDTX	Roda Vivatex Tbk	Real Estate Development & Management
42	RIMO	Rimo International Lestari Tbk	Real Estate Development & Management
43	RODA	Pikko Land Development Tbk.	Real Estate Development & Management
44	SMDM	Suryamas Dutamakmur Tbk.	Real Estate Development & Management

45	SMRA	Summarecon Agung Tbk.	Real Estate Development & Management
46	TARA	Agung Semesta Sejahtera Tbk.	Real Estate Development & Management
47	CSIS	Cahayasakti Investindo Sukses	Real Estate Development & Management
48	ARMY	Armidian Karyatama Tbk.	Real Estate Development & Management
49	RISE	Jaya Sukses Makmur Sentosa Tbk	Real Estate Development & Management
50	POLL	Pollux Properties Indonesia Tbk	Real Estate Development & Management
51	LAND	Trimitra Propertindo Tbk.	Real Estate Development & Management
52	CITY	Natura City Developments Tbk.	Real Estate Development & Management
53	MPRO	Maha Properti Indonesia Tbk.	Real Estate Development & Management
54	SATU	Kota Satu Properti Tbk.	Real Estate Development & Management
55	URBN	Urban Jakarta Propertindo Tbk.	Real Estate Development & Management
56	POLI	Pollux Hotels Group Tbk.	Real Estate Development & Management
57	CPRI	Capri Nusa Satu Properti Tbk.	Real Estate Development & Management
58	POSA	Bliss Properti Indonesia Tbk.	Real Estate Development & Management
59	PAMG	Bima Sakti Pertiwi Tbk.	Real Estate Development & Management
60	KOTA	DMS Propertindo Tbk.	Real Estate Development & Management
61	BAPI	Bhakti Agung Propertindo Tbk.	Real Estate Development & Management
62	NZIA	Nusantara Almazia Tbk.	Real Estate Development & Management
63	REAL	Repower Asia Indonesia Tbk.	Real Estate Development & Management
64	INDO	Royalindo Investa Wijaya Tbk.	Real Estate Development & Management
65	TRIN	Perintis Trinita Properti Tbk.	Real Estate Development & Management
66	DADA	Diamond Citra Propertindo Tbk.	Real Estate Development & Management
67	ASPI	Andalan Sakti Primaindo Tbk.	Real Estate Development & Management

68	AMAN	Makmur Berkah Amanda Tbk.	Real Estate Development & Management
69	KBAG	Karya Bersama Anugerah Tbk.	Real Estate Development & Management
70	BBSS	Bumi Benowo Sukses Sejahtera T	Real Estate Development & Management
71	PURI	Puri Global Sukses Tbk.	Real Estate Development & Management
72	HOMI	Grand House Mulia Tbk.	Real Estate Development & Management
73	ROCK	Rockfields Properti Indonesia	Real Estate Development & Management
74	ATAP	Trimitra Prawara Goldland Tbk.	Real Estate Development & Management
75	ADCP	Adhi Commuter Properti Tbk.	Real Estate Development & Management
76	TRUE	Trinita Dinamik Tbk.	Real Estate Development & Management
77	IPAC	Era Graharealty Tbk.	Real Estate Development & Management
78	NIRO	City Retail Developments Tbk.	Real Estate Development & Management
79	OMRE	Indonesia Prima Property Tbk	Real Estate Development & Management
80	FORZ	Forza Land Indonesia Tbk.	Real Estate Development & Management
81	ASRI	Alam Sutera Realty Tbk.	Real Estate Development & Management

#### Lampiran 2 Sampel Penelitian

No	Kode	Nama Perusahaan	Sub Sektor
1	APLN	Agung Podomoro Land Tbk.	Real Estate Development & Management
2	BEST	Bekasi Fajar Industrial Estate	Real Estate Development & Management
3	BIKA	Binakarya Jaya Abadi Tbk.	Real Estate Development & Management
4	BIPP	Bhuwanatala Indah Permai Tbk.	Real Estate Development & Management
5	BKDP	Bukit Darmo Property Tbk	Real Estate Development & Management
6	CTRA	Ciputra Development Tbk.	Real Estate Development & Management

7	DART	Duta Anggada Realty Tbk.	Real Estate Development & Management
8	DILD	Intiland Development Tbk.	Real Estate Development & Management
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10	EMDE	Megapolitan Developments Tbk.	Real Estate Development & Management
11	FMII	Fortune Mate Indonesia Tbk	Real Estate Development & Management
12	GAMA	Aksara Global Development Tbk.	Real Estate Development & Management
13	GPRA	Perdana Gapuraprima Tbk.	Real Estate Development & Management
14	JRPT	Jaya Real Property Tbk.	Real Estate Development & Management
15	KIJA	Kawasan Industri Jababeka Tbk.	Real Estate Development & Management
16	MTLA	Metropolitan Land Tbk.	Real Estate Development & Management
17	PLIN	Plaza Indonesia Realty Tbk.	Real Estate Development & Management
18	PWON	Pakuwon Jati Tbk.	Real Estate Development & Management
19	SMRA	Summarecon Agung Tbk.	Real Estate Development & Management

Lampiran 3 Sampel Perusahaan dan Tabulasi

No	Kode	Nama Perusahaan	Tahun	Accrual			
				NDA	DA	R	SYNC
1	APLN	Agung Podomoro Land Tbk.	2017	-0.08	0.01	-1.04	0.49
			2018	-0.09	0.00	1.39	0.40
			2019	-0.08	0.00	1.53	0.12
			2020	-0.06	0.00	2.44	0.09
			2021	-0.06	0.00	2.13	1.71
2	BEST	Bekasi Fajar Industrial Estate	2017	-0.08	0.00	0.08	0.00
			2018	-0.07	0.00	2.62	0.61
			2019	-0.08	0.01	4.88	0.86
			2020	-0.07	-0.01	1.12	0.37
			2021	-0.06	0.00	1.63	1.15
3	BIKA	Binakarya Jaya Abadi Tbk.	2017	-0.04	0.00	0.21	0.25
			2018	-0.03	0.00	-0.40	0.91
			2019	-0.03	0.00	0.53	0.03

			2020	-0.04	0.00	0.17	0.22
			2021	0.00	0.00	-0.26	0.00
4	BIPP	Bhuwanatala Indah Permai Tbk.	2017	-0.12	0.00	-0.08	0.31
			2018	-0.08	0.00	0.93	0.60
			2019	-0.06	0.00	1.23	0.66
			2020	-0.06	0.00	0.30	0.03
			2021	-0.08	0.00	-0.28	0.10
5	BKDP	Bukit Darmo Property Tbk	2017	-0.13	0.00	0.44	0.01
			2018	-0.12	0.00	0.22	0.03
			2019	-0.13	0.00	1.35	0.58
			2020	-0.12	0.00	0.16	0.02
			2021	-0.12	0.00	-0.21	0.06
6	CTRA	Ciputra Development Tbk.	2017	-0.06	0.00	-0.67	0.01
			2018	-0.06	0.00	1.68	0.27
			2019	-0.06	0.00	2.96	1.11
			2020	-0.11	0.00	2.34	1.04
			2021	-0.05	0.00	3.27	1.20
7	DART	Duta Anggada Realty Tbk.	2017	-0.12	0.00	-0.84	0.41
			2018	-0.11	0.00	0.18	0.12
			2019	-0.10	0.00	-1.17	0.20
			2020	-0.11	0.00	-0.83	0.23
			2021	-1.15	-0.01	0.31	0.19
8	DILD	Intiland Development Tbk.	2017	-0.09	0.00	-0.85	0.15
			2018	-0.08	0.00	-0.96	0.08
			2019	-0.08	0.00	1.17	0.11
			2020	-0.08	0.00	0.88	0.28
			2021	-0.07	0.00	0.89	0.22
9	ELTY	Bakrieland Development Tbk.	2017	-0.06	0.00	-0.04	0.06
			2018	-0.07	0.00	2.59	0.07
			2019	-0.07	0.00	0.00	0.18
			2020	-0.08	0.00	0.00	0.18
			2021	-0.08	0.00	0.00	0.18
10	EMDE	Megapolitan Developments Tbk.	2017	-0.06	0.00	0.44	0.29
			2018	-0.06	0.00	0.05	0.06
			2019	-0.04	0.00	-0.16	0.10
			2020	-0.04	-0.01	0.08	0.09
			2021	-0.10	0.00	0.03	0.28
11	FMII	Fortune Mate Indonesia Tbk	2017	-0.16	0.00	-0.69	0.05
			2018	-0.10	0.00	-0.11	0.33
			2019	-0.09	0.00	-0.57	0.01

			2020	-0.10	0.00	0.45	0.20
			2021	-0.10	0.00	-0.71	0.00
12	GAMA	Aksara Global Development Tbk.	2017	-0.08	0.00	4.49	0.46
			2018	-0.08	0.00	0.55	1.48
			2019	-0.08	0.00	0.44	0.09
			2020	-0.08	0.00	0.00	0.18
			2021	-0.08	0.00	0.00	0.18
13	GPRA	Perdana Gapuraprima Tbk.	2017	-0.03	0.00	-1.65	0.06
			2018	-0.02	0.00	1.37	0.51
			2019	-0.03	0.00	0.41	0.46
			2020	-0.02	-0.01	0.89	0.53
			2021	-0.03	0.00	0.06	0.06
14	JRPT	Jaya Real Property Tbk.	2017	-0.08	0.00	1.16	0.26
			2018	-0.08	0.00	0.35	1.17
			2019	-0.07	0.00	1.32	0.09
			2020	-0.07	0.00	1.25	1.29
			2021	-0.08	0.00	0.49	0.07
15	KIJA	Kawasan Industri Jababeka Tbk.	2017	-0.03	0.00	0.06	0.04
			2018	-0.04	0.00	1.40	0.52
			2019	-0.04	0.00	-0.18	0.15
			2020	-0.03	0.00	1.58	0.43
			2021	-0.03	0.00	-0.51	0.08
16	MTLA	Metropolitan Land Tbk.	2017	-0.07	0.00	1.17	0.20
			2018	-0.05	0.00	0.67	0.27
			2019	-0.06	0.00	1.13	0.76
			2020	-0.06	0.00	0.20	0.10
			2021	-0.05	0.00	0.11	0.05
17	PLIN	Plaza Indonesia Realty Tbk.	2017	-0.09	0.00	-0.41	0.01
			2018	-0.09	0.00	-0.23	0.02
			2019	-0.08	0.00	-0.57	0.02
			2020	-0.10	0.00	0.37	0.08
			2021	-0.10	0.00	0.00	0.18
18	PWON	Pakuwon Jati Tbk.	2017	-0.07	0.00	1.49	0.28
			2018	-0.06	0.00	2.11	0.59
			2019	-0.07	0.00	0.86	0.55
			2020	-0.09	0.00	1.98	1.08
			2021	-0.06	0.00	1.59	0.49
19	SMRA	Summarecon Agung Tbk.	2017	-0.06	0.00	2.88	0.35
			2018	-0.06	0.00	2.58	0.30
			2019	-0.06	0.00	1.68	0.29



			2020	-0.06	0.00	2.37	1.21
			2021	-0.05	0.00	1.01	1.03

Lampiran 5 Tabel Durbin Watson

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
6	0.6102	1.4002								
7	0.6996	1.3564	0.4672	1.8964						
8	0.7629	1.3324	0.5591	1.7771	0.3674	2.2866				
9	0.8243	1.3199	0.6291	1.6993	0.4548	2.1282	0.2957	2.5881		
10	0.8791	1.3197	0.6972	1.6413	0.5253	2.0163	0.3760	2.4137	0.2427	2.8217
11	0.9273	1.3241	0.7580	1.6044	0.5948	1.9280	0.4441	2.2833	0.3155	2.6446
12	0.9708	1.3314	0.8122	1.5794	0.6577	1.8640	0.5120	2.1766	0.3796	2.5061
13	1.0097	1.3404	0.8612	1.5621	0.7147	1.8159	0.5745	2.0943	0.4445	2.3897
14	1.0450	1.3503	0.9054	1.5507	0.7667	1.7788	0.6321	2.0296	0.5052	2.2959
15	1.0770	1.3605	0.9455	1.5432	0.8140	1.7501	0.6852	1.9774	0.5620	2.2198
16	1.1062	1.3709	0.9820	1.5386	0.8572	1.7277	0.7340	1.9351	0.6150	2.1567
17	1.1330	1.3812	1.0154	1.5361	0.8968	1.7101	0.7790	1.9005	0.6641	2.1041
18	1.1576	1.3913	1.0461	1.5353	0.9331	1.6961	0.8204	1.8719	0.7098	2.0600
19	1.1804	1.4012	1.0743	1.5355	0.9666	1.6851	0.8588	1.8482	0.7523	2.0226
20	1.2015	1.4107	1.1004	1.5367	0.9976	1.6763	0.8943	1.8283	0.7918	1.9908
21	1.2212	1.4200	1.1246	1.5385	1.0262	1.6694	0.9272	1.8116	0.8286	1.9635
22	1.2395	1.4289	1.1471	1.5408	1.0529	1.6640	0.9578	1.7974	0.8629	1.9400
23	1.2567	1.4375	1.1682	1.5435	1.0778	1.6597	0.9864	1.7855	0.8949	1.9196
24	1.2728	1.4458	1.1878	1.5464	1.1010	1.6565	1.0131	1.7753	0.9249	1.9018
25	1.2879	1.4537	1.2063	1.5495	1.1228	1.6540	1.0381	1.7666	0.9530	1.8863
26	1.3022	1.4614	1.2236	1.5528	1.1432	1.6523	1.0616	1.7591	0.9794	1.8727
27	1.3157	1.4688	1.2399	1.5562	1.1624	1.6510	1.0836	1.7527	1.0042	1.8608
28	1.3284	1.4759	1.2553	1.5596	1.1805	1.6503	1.1044	1.7473	1.0276	1.8502
29	1.3405	1.4828	1.2699	1.5631	1.1976	1.6499	1.1241	1.7426	1.0497	1.8409
30	1.3520	1.4894	1.2837	1.5666	1.2138	1.6498	1.1426	1.7386	1.0706	1.8326
31	1.3630	1.4957	1.2969	1.5701	1.2292	1.6500	1.1602	1.7352	1.0904	1.8252
32	1.3734	1.5019	1.3093	1.5736	1.2437	1.6505	1.1769	1.7323	1.1092	1.8187
33	1.3834	1.5078	1.3212	1.5770	1.2576	1.6511	1.1927	1.7298	1.1270	1.8128
34	1.3929	1.5136	1.3325	1.5805	1.2707	1.6519	1.2078	1.7277	1.1439	1.8076
35	1.4019	1.5191	1.3433	1.5838	1.2833	1.6528	1.2221	1.7259	1.1601	1.8029
36	1.4107	1.5245	1.3537	1.5872	1.2953	1.6539	1.2358	1.7245	1.1755	1.7987
37	1.4190	1.5297	1.3635	1.5904	1.3068	1.6550	1.2489	1.7233	1.1901	1.7950
38	1.4270	1.5348	1.3730	1.5937	1.3177	1.6563	1.2614	1.7223	1.2042	1.7916
39	1.4347	1.5396	1.3821	1.5969	1.3283	1.6575	1.2734	1.7215	1.2176	1.7886
40	1.4421	1.5444	1.3908	1.6000	1.3384	1.6589	1.2848	1.7209	1.2305	1.7859

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
41	1.4493	1.5490	1.3992	1.6031	1.3480	1.6603	1.2958	1.7205	1.2428	1.7835
42	1.4562	1.5534	1.4073	1.6061	1.3573	1.6617	1.3064	1.7202	1.2546	1.7814
43	1.4628	1.5577	1.4151	1.6091	1.3663	1.6632	1.3166	1.7200	1.2660	1.7794
44	1.4692	1.5619	1.4226	1.6120	1.3749	1.6647	1.3263	1.7200	1.2769	1.7777
45	1.4754	1.5660	1.4298	1.6148	1.3832	1.6662	1.3357	1.7200	1.2874	1.7762
46	1.4814	1.5700	1.4368	1.6176	1.3912	1.6677	1.3448	1.7201	1.2976	1.7748
47	1.4872	1.5739	1.4435	1.6204	1.3989	1.6692	1.3535	1.7203	1.3073	1.7736
48	1.4928	1.5776	1.4500	1.6231	1.4064	1.6708	1.3619	1.7206	1.3167	1.7725
49	1.4982	1.5813	1.4564	1.6257	1.4136	1.6723	1.3701	1.7210	1.3258	1.7716
50	1.5035	1.5849	1.4625	1.6283	1.4206	1.6739	1.3779	1.7214	1.3346	1.7708
51	1.5086	1.5884	1.4684	1.6309	1.4273	1.6754	1.3855	1.7218	1.3431	1.7701
52	1.5135	1.5917	1.4741	1.6334	1.4339	1.6769	1.3929	1.7223	1.3512	1.7694
53	1.5183	1.5951	1.4797	1.6359	1.4402	1.6785	1.4000	1.7228	1.3592	1.7689
54	1.5230	1.5983	1.4851	1.6383	1.4464	1.6800	1.4069	1.7234	1.3669	1.7684
55	1.5276	1.6014	1.4903	1.6406	1.4523	1.6815	1.4136	1.7240	1.3743	1.7681
56	1.5320	1.6045	1.4954	1.6430	1.4581	1.6830	1.4201	1.7246	1.3815	1.7678
57	1.5363	1.6075	1.5004	1.6452	1.4637	1.6845	1.4264	1.7253	1.3885	1.7675
58	1.5405	1.6105	1.5052	1.6475	1.4692	1.6860	1.4325	1.7259	1.3953	1.7673
59	1.5446	1.6134	1.5099	1.6497	1.4745	1.6875	1.4385	1.7266	1.4019	1.7672
60	1.5485	1.6162	1.5144	1.6518	1.4797	1.6889	1.4443	1.7274	1.4083	1.7671
61	1.5524	1.6189	1.5189	1.6540	1.4847	1.6904	1.4499	1.7281	1.4146	1.7671
62	1.5562	1.6216	1.5232	1.6561	1.4896	1.6918	1.4554	1.7288	1.4206	1.7671
63	1.5599	1.6243	1.5274	1.6581	1.4943	1.6932	1.4607	1.7296	1.4265	1.7671
64	1.5635	1.6268	1.5315	1.6601	1.4990	1.6946	1.4659	1.7303	1.4322	1.7672
65	1.5670	1.6294	1.5355	1.6621	1.5035	1.6960	1.4709	1.7311	1.4378	1.7673
66	1.5704	1.6318	1.5395	1.6640	1.5079	1.6974	1.4758	1.7319	1.4433	1.7675
67	1.5738	1.6343	1.5433	1.6660	1.5122	1.6988	1.4806	1.7327	1.4486	1.7676
68	1.5771	1.6367	1.5470	1.6678	1.5164	1.7001	1.4853	1.7335	1.4537	1.7678
69	1.5803	1.6390	1.5507	1.6697	1.5205	1.7015	1.4899	1.7343	1.4588	1.7680
70	1.5834	1.6413	1.5542	1.6715	1.5245	1.7028	1.4943	1.7351	1.4637	1.7683
71	1.5865	1.6435	1.5577	1.6733	1.5284	1.7041	1.4987	1.7358	1.4685	1.7685
72	1.5895	1.6457	1.5611	1.6751	1.5323	1.7054	1.5029	1.7366	1.4732	1.7688
73	1.5924	1.6479	1.5645	1.6768	1.5360	1.7067	1.5071	1.7375	1.4778	1.7691
74	1.5953	1.6500	1.5677	1.6785	1.5397	1.7079	1.5112	1.7383	1.4822	1.7694
75	1.5981	1.6521	1.5709	1.6802	1.5432	1.7092	1.5151	1.7390	1.4866	1.7698
76	1.6009	1.6541	1.5740	1.6819	1.5467	1.7104	1.5190	1.7399	1.4909	1.7701
77	1.6036	1.6561	1.5771	1.6835	1.5502	1.7117	1.5228	1.7407	1.4950	1.7704
78	1.6063	1.6581	1.5801	1.6851	1.5535	1.7129	1.5265	1.7415	1.4991	1.7708
79	1.6089	1.6601	1.5830	1.6867	1.5568	1.7141	1.5302	1.7423	1.5031	1.7712
80	1.6114	1.6620	1.5859	1.6882	1.5600	1.7153	1.5337	1.7430	1.5070	1.7716
81	1.6139	1.6639	1.5888	1.6898	1.5632	1.7164	1.5372	1.7438	1.5109	1.7720
82	1.6164	1.6657	1.5915	1.6913	1.5663	1.7176	1.5406	1.7446	1.5146	1.7724
83	1.6188	1.6675	1.5942	1.6928	1.5693	1.7187	1.5440	1.7454	1.5183	1.7728
84	1.6212	1.6693	1.5969	1.6942	1.5723	1.7199	1.5472	1.7462	1.5219	1.7732
85	1.6235	1.6711	1.5995	1.6957	1.5752	1.7210	1.5505	1.7470	1.5254	1.7736
86	1.6258	1.6728	1.6021	1.6971	1.5780	1.7221	1.5536	1.7478	1.5289	1.7740
87	1.6280	1.6745	1.6046	1.6985	1.5808	1.7232	1.5567	1.7485	1.5322	1.7745
88	1.6302	1.6762	1.6071	1.6999	1.5836	1.7243	1.5597	1.7493	1.5356	1.7749
89	1.6324	1.6778	1.6095	1.7013	1.5863	1.7254	1.5627	1.7501	1.5388	1.7754
90	1.6345	1.6794	1.6119	1.7026	1.5889	1.7264	1.5656	1.7508	1.5420	1.7758

n	k=1		k=2		k=3		k=4		k=5	
	dL	dU	dL	dU	dL	dU	dL	dU	dL	dU
92	1.6387	1.6826	1.6166	1.7053	1.5941	1.7285	1.5713	1.7523	1.5482	1.7767
93	1.6407	1.6841	1.6188	1.7066	1.5966	1.7295	1.5741	1.7531	1.5513	1.7772
94	1.6427	1.6857	1.6211	1.7078	1.5991	1.7306	1.5768	1.7538	1.5542	1.7776
95	1.6447	1.6872	1.6233	1.7091	1.6015	1.7316	1.5795	1.7546	1.5572	1.7781
96	1.6466	1.6887	1.6254	1.7103	1.6039	1.7326	1.5821	1.7553	1.5600	1.7785
97	1.6485	1.6901	1.6275	1.7116	1.6063	1.7335	1.5847	1.7560	1.5628	1.7790
98	1.6504	1.6916	1.6296	1.7128	1.6086	1.7345	1.5872	1.7567	1.5656	1.7795
99	1.6522	1.6930	1.6317	1.7140	1.6108	1.7355	1.5897	1.7575	1.5683	1.7799
100	1.6540	1.6944	1.6337	1.7152	1.6131	1.7364	1.5922	1.7582	1.5710	1.7804
101	1.6558	1.6958	1.6357	1.7163	1.6153	1.7374	1.5946	1.7589	1.5736	1.7809
102	1.6576	1.6971	1.6376	1.7175	1.6174	1.7383	1.5969	1.7596	1.5762	1.7813
103	1.6593	1.6985	1.6396	1.7186	1.6196	1.7392	1.5993	1.7603	1.5788	1.7818
104	1.6610	1.6998	1.6415	1.7198	1.6217	1.7402	1.6016	1.7610	1.5813	1.7823
105	1.6627	1.7011	1.6433	1.7209	1.6237	1.7411	1.6038	1.7617	1.5837	1.7827
106	1.6644	1.7024	1.6452	1.7220	1.6258	1.7420	1.6061	1.7624	1.5861	1.7832
107	1.6660	1.7037	1.6470	1.7231	1.6277	1.7428	1.6083	1.7631	1.5885	1.7837
108	1.6676	1.7050	1.6488	1.7241	1.6297	1.7437	1.6104	1.7637	1.5909	1.7841
109	1.6692	1.7062	1.6505	1.7252	1.6317	1.7446	1.6125	1.7644	1.5932	1.7846
110	1.6708	1.7074	1.6523	1.7262	1.6336	1.7455	1.6146	1.7651	1.5955	1.7851
111	1.6723	1.7086	1.6540	1.7273	1.6355	1.7463	1.6167	1.7657	1.5977	1.7855
112	1.6738	1.7098	1.6557	1.7283	1.6373	1.7472	1.6187	1.7664	1.5999	1.7860
113	1.6753	1.7110	1.6574	1.7293	1.6391	1.7480	1.6207	1.7670	1.6021	1.7864

## Lampiran B Hasil Statistik Deskriptif

### Lampiran 1 Hasil Output SPSS V23

#### A. Descriptive statistics

##### Descriptive Statistics

	N	Minimum	Maximum	Sum	Mean	Std. Deviation
Non-Discretionary	95	-1.15	.00	-7.90	-.0832	.11415
Discretionary	95	-.01	.01	-.02	-.0002	.00252
Risiko Pasar	95	-1.65	4.88	65.28	.6872	1.18980
Sinkronitas Harga Saham	95	.00	1.71	33.28	.3503	.38211
Valid N (listwise)	95					

#### B. Uji Asumsi Klasik

##### 1. Uji Normaitas

##### One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		95
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.25954722
	Most Extreme Differences	
	Absolute	.080
	Positive	.080
	Negative	-.047
Test Statistic		.080
Asymp. Sig. (2-tailed)		.162 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

c. Lilliefors Significance Correction.

## 2. Uji Multikolinearitas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	.131	23.210		.006	.996		
NDA	-.144	.625	-.022	-.231	.818	.884	1.131
DA	1.766	23.329	.007	.076	.940	.868	1.152
R	-.552	.094	-.527	-5.844	.000	.977	1.023

a. Dependent Variable: SYNC

## 3. Uji Autokolerasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.527 <sup>a</sup>	.278	.254	.26379	2.074

a. Predictors: (Constant), R, NDA, DA

b. Dependent Variable: SYNC

## 4. Uji Heteroskedastisitas

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	17.382	13.962		1.245	.216
NDA	-.153	.376	-.044	-.407	.685
DA	-16.693	14.033	-.129	-1.189	.237
R	-.108	.057	-.194	-1.898	.061

a. Dependent Variable: Res

C. Uji Regresi Linier Berganda

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.131	23.210		.006	.996
NDA	-.144	.625	-.022	-.231	.818
DA	1.766	23.329	.007	.076	.940
R	-.552	.094	-.527	-5.844	.000

a. Dependent Variable: SYNC

1. Koefisien Determinasi

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

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.527 <sup>a</sup>	.278	.254	.26379	2.074

a. Predictors: (Constant), R, NDA, DA

b. Dependent Variable: SYNC

2. Uji F

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	2.440	3	.813	11.686	.000 <sup>b</sup>
	Residual	6.332	91	.070		
	Total	8.772	94			

a. Dependent Variable: SYNC

b. Predictors: (Constant), R, NDA, DA

3. Uji t

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

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
1 (Constant)	.131	23.210		.006	.996
NDA	-.144	.625	-.022	-.231	.818
DA	1.766	23.329	.007	.076	.940
R	-.552	.094	-.527	-5.844	.000

a. Dependent Variable: SYNC