

Lampiran 1
Data Dewan Komisaris dan Komisaris Independen

No.	Kode	Tahun		
1	ADMF	2013	1 Ho Hon Cheong	
			2 Djoko Sudyatmiko	*
			3 Pande Radja Silalahi	*
			4 Eng Heng Nee Philip	*
			5 Muliadi Rahardja	
			6 Vera Eve Lim	
			2014	
			1 Ho Hon Cheong	
			2 Djoko Sudyatmiko	*
			3 Pande Radja Silalahi	*
			4 Eng Heng Nee Philip	*
			5 Muliadi Rahardja	
			6 Vera Eve Lim	
			2015	
			1 Sng Seow Wah	
			2 Djoko Sudyatmiko	*
			3 Loh Niap Juan	
			4 Eng Heng Nee Philip	*
		5 Vera Eve Lim		
2	BBLD	2013	1 Karman Tandanu	
			2 Corneiles Tedjo Endriyanto	*
			3 Tjan Soen Eng	
			2014	
			1 Karman Tandanu	
			2 Corneiles Tedjo Endriyanto	*
			3 Tjan Soen Eng	
			2015	
			1 Karman Tandanu	
		2 Corneiles Tedjo Endriyanto	*	
		3 Tjan Soen Eng		
3	BFIN	2013	1 Kusmayanto Kadiman	
			2 Johannes Sutrisno	*
			3 Alfonso Napitupulu	*
			4 Emmy Yuhasserie	*
			5 Richard Andrew Deitz	
			2014	
			Kusmayanto Kadiman	
			Johanes Sutrisno	*
			Alfonso Napitupulu	*
			Emmy Yuhassarie	*
			2015	
			Kusmayanto Kadiman	
		Johanes Sutrisno	*	
		Alfonso Napitupulu	*	
		Emmy Yuhassarie	*	

		Dominic John Picone	
		Sunata Tjiterosampurno	
4	BPFI		2013
		Irena Istary Iskandar	
		Desti Liliati	*
			2014
		Irena Istary Iskandar	
		Desti Liliati	*
			2015
		Irena Istary Iskandar	
		Desti Liliati	*
		Christopher J. Clower	
5	CFIN		2013
		Lukman Abdulah	*
		Suwirjo Josowidjojo	
		Mu'min Ali Gunawan	
		Roosniati Salihin	
		Veronika Lindawati	*
			2014
		Drs. Johnny	
		Lintang Nugroho	
		Drs.H. Bambang Winarno	
		Liana Loren Limanto	
		Drs. Rivanto	*
			2015
		Mu'min Ali Gunawan	
		Roosniati Salihin	*
		Veronika Lindawati	*
		Lukman Abdulah	*
6	DEFI		2013
		EKO HARTONO	
		YUGI PRAYANTO	*
			2014
		EKO HARTONO	
		YUGI PRAYANTO	*
			2015
		EKO HARTONO	
		YUGI PRAYANTO	*
7	HDFA		2013
		SAIDINUR	
		KURNIADI CAHYONO	
		ROBERT TAMPUBOLON	*
			2014
		SAIDINUR	
		Kurniadi Cahyono	
		Robert Tampubolon	*
			2015
		Saidinur	
		Handoyo Soebali	*
8	IMJS		2013
		Josef Utamin	
		Tan Lian Soei	*

		2014	
		Soebronto Laras	
		Josef Utamin	
		Tan Lian Soei	*
		2015	
		Soebronto Laras	
		Josef Utamin	
		Tan Lian Soei	*
9	MFIN	2013	
		Deddy Heruwanto	*
		Alex Hendrawan	
		2014	
		Deddy Heruwanto	*
		Alex Hendrawan	
		2015	
		Deddy Heruwanto	*
		Alex Hendrawan	
10	TIFA	2013	
		Lisjanto Tjiptobiantoro	
		Sng Chiew Huat	
		Sutadi Sukarya	*
		2014	

		Lisjanto Tjiptobiantoro	
		Sng Chiew Huat	
		Sutadi Sukarya	*
			2015
		Lisjanto Tjiptobiantoro	
		Sng Chiew Huat	
		Sutadi Sukarya	*
		Antonius Hanifah Komala	*
11	TRUS		2013
		Sukardi Tandijono Tang	
		Ir. Halim Kesuma	*
		Iki Wibowo	
			2014
		Ir. Halim Kesuma	*
		Iki Wibowo	
		Renee Tang	
			2015
		Ir. Halim Kesuma	*
		Iki Wibowo	
		Renee Tang	
12	VRNA		2013
		Murniaty Santoso	
		Gunawan Santoso	
		Iqbal Witjaksono	*
			2014
		Murniaty Santoso	
		Evi Firmansyah	*
		Gunawan Santoso	
			2015
		Murniaty Santoso	
		Evi Firmansyah	*
		Gunawan Santoso	
13	WOMF		2013
		Stephen Liestyo	
		Robbyanto Budiman	
		Garibaldi Thohir	
		I Nyoman Tjager	*
		Myrnie Zachraini Tamin	*
			2014
		Stephen Liestyo	
		Robbyanto Budiman	
		Garibaldi Thohir	
		I Nyoman Tjager	*
		Myrnie Zachraini Tamin	*
			2015
		Stephen Liestyo	
		Robbyanto Budiman	
		Garibaldi Thohir	
		I Nyoman Tjager	*
		Myrnie Zachraini Tamin	*

* Dewan Komisaris Independen

Lampiran 2
Data Dewan Direksi

No.	Kode	Tahun	Jumlah	Nama
1	ADMF	2013	1	Ir. Willy Suwandi Dharma
			2	Marwoto Soebiakno
			3	Hafid Hadeli
			4	Ho Lioeng Min
			5	I Dewa Made Susila
			6	Cornel Hugroseno
			7	Swandajani Gunadi
		2014	1	Willy Suwandi Dharma
			2	Marwoto Soebiakno
			3	Hafid Hadeli
			4	Ho Lioeng Min
			5	I Dewa Made Susila
			6	Cornel Hugroseno
			7	Swandajani Gunadi
		2015	1	Willy Suwandi Dharma
			2	Marwoto Soebiakno
			3	Hafid Hadeli
			4	Ho Lioeng Min
			5	I Dewa Made Susila
			6	Cornel Hugroseno
			7	Swandajani Gunadi
2	BBLD	2013	1	Soetadi Limin
			2	Herman Lesmana
			3	Antony Muljanto
		2014	1	Soetadi Limin
			2	Herman Lesmana
			3	Antony Muljanto
		2015	1	Soetadi Limin
			2	Antony Muljanto
			3	Herman Lesmana
3	BFIN	2013	1	Francis Lay Sioe Ho
			2	Yan Peter Wangkar
			3	Cornellius Henry Kho
			4	Harry Jesus Rodriguez Palmer
		2014	1	Francis Lay Sioe Ho
			2	Cornellius Henry Kho
			3	Harry Jesus Rodriguez Palmer
			4	Sudjono
			5	Sutadi

		2015	1	Francis Lay Sioe Ho
			2	Cornellius Henry Kho
			3	Sudjono
			4	Sutadi
			5	Harry Jesus Rodriguez Palmer
4	BPFI	2013	1	Markus Dinarto Pranoto
			2	Indah Mulyawan
		2014	1	Markus Dinarto Pranoto
			2	Indah Mulyawan
		2015	1	Markus Dinarto Pranoto
			2	Indah Mulyawan
			3	Jasin Hermawan
5	CFIN	2013	1	Gita Puspa Kirana
			2	Darmawan
			3	Jahja Anwar
			4	Engelbert Rorong JR
		2014	1	Herwidayatmo
			2	Chandra R. Gunawan
			3	Roosniati Salihin
			4	Lionto Gunawan
			5	H. Ahmad Hidayat
			6	Hendrawan Danusaputra
			7	Gunawan Santoso
			8	Ng Kean Yik
			9	Iswanto Tjitradi
			10	Edy Heryanto
			11	Antonius Ketut Dwirianto
		2015	1	Gita Puspa Kirana Darmawan
			2	Jahja Anwar
			3	Engelbert Rorong JR
6	DEFI	2013	1	ODANG MUCHTAR
			2	EUODIA DEWAJANTI
		2014	1	ODANG MUCHTAR
			2	EUODIA DEWAJANTI
		2015	1	ODANG MUCHTAR
			2	EUODIA DEWAJANTI
7	HDFA	2013	1	EVY INDAHWATY
			2	ANDOKO
			3	HENLI
			4	YUDI GUSTIAWAN

		2014	1	EVY INDAH WATY
			2	Andoko
			3	Henli
			4	YUDI GUSTIAWAN
			5	DODY RACHMAT
		2015	1	EVY INDAH WATY
			2	Andoko
			3	YUDI GUSTIAWAN
			4	DODY RACHMAT
8	IMJS	2013	1	Jusak Kertowidjojo
			2	Jacobus Irawan
			3	Djendratna Budimulja Tedjaseputra
			4	Gunawan
		2014	1	Jusak Kertowidjojo
			2	Jacobus Irawan Kristanto
			3	Gunawan
			4	Hartono Tanudiredja
			5	Alex Sutisna
		2015	1	Jusak Kertowidjojo
			2	Gunawan
			3	Alex Sutisna
			4	Hartono Tanudiredja
9	MFIN	2013	1	Harryjanto Lasmana
			2	Elise
			3	Agus Purnomo
		2014	1	Prabowo Bayu Waskito
			2	Elise
			3	Harryjanto Lasmana
		2015	1	Harryjanto Lasmana
			2	Elise
			3	Prabowo Bayu Waskito
10	TIFA	2013	1	Suwinto Johan
			2	Ester Gunawan
		2014	1	Tjipto Surjanto
			2	Ester Gunawan
		2015	1	Bernard Thien Ted Nam
			2	Tjahja Wibisono
			3	Ester Gunawan
11	TRUS	2013	1	muhamad Nashir
			2	Suparman Sulina
			3	Suhiwan Budiyanto
		2014	1	Muhamad Nashir
			2	Suparman Sulina
			3	Suhiwan Budiyanto

		2015	1	Muhamad Nashir
			2	Suparman Sulina
			3	Suhiwan Budiyanto
12	VRNA	2013	1	Hadi Budiman
			2	Andi Harjono
			3	Sujanto Gunawan
			4	Iman Syahrizal
		2014	1	Hadi Budiman
			2	Andi Harjono
			3	Sujanto Gunawan
			4	Iman Syahrizal
		2015	1	Hadi Budiman
			2	Andi Harjono
			3	Iman Syahrizal
13	WOMF	2013	1	Djaja Suryanto Sutandar
			2	C. Guntur Triyudianto
			3	Simon Tan Kian Bing
			4	Purwadi Indra Martono
			5	Zacharia Susantadiredja
		2014	1	Djaja Suryanto Sutandar
			2	C. Guntur Triyudianto
			3	Simon Tan Kian Bing
			4	Purwadi Indra Martono
			5	Zacharia Susantadiredja
		2015	1	Djaja Suryanto Sutandar
			2	Simon Tan Kian Bing
			3	Zacharia Susantadiredja

Lampiran 3
Data Komite Audit

No.	Kode	Tahun	Jumlah			
1	ADMF	2013	1	Djoko Sudyatmiko		
			2	Eng Heng Nee Philip		
			3	Pande Radja Silalahi		
			4	Diyah Sasanti		
		2014	1	Djoko Sudyatmiko		
			2	Eng Heng Nee Philip		
			3	Pande Radja Silalahi		
			4	Diyah Sasanti		
		2015	1	Eng Heng Nee Philip		
			2	Djoko Sudyatmiko		
			3	Diyah Sasanti		
2	BBLD	2013	1	Corneiles Tedjo Endriyanto		
			2	Hardianto Soefajin		
			3	Winnie Widya		
		2014	1	Corneiles Tedjo Endriyanto		
			2	Hardianto Soefajin		
			3	Winnie Widya		
		2015	1	Corneiles Tedjo Endriyanto		
			2	Hardianto Soefajin		
			3	Winnie Widya		
		3	BFIN	2013	1	Johanes Sutrisno
					2	Kusmayanto Kadiman
					3	Rudy Capelle
4	Stefanus Ginting					
5	Dominic Picone					
6	Ariani Vidya Sofjan					
2014	1			Ariani Vidya Sofjan		
	2			Darwin Cyril Noerhadi		
	3			Dominic Picone		
2015	4			Rudy Capelle		
	5			Stefanus Ginting		
	1			Johanes Sutrisno		
	2			Stefanus Ginting		
	3			Friso Palilingan		
4	BPFI	2013	1	Desti Liliati		
			2	Emanuel Handoyo Pranadjaja		
			3	Jimmy Cakranegara		
		2014	1	Desti Liliati		
			2	Emanuel Handoyo Pranadjaja		
			3	Jimmy Cakranegara		
		2015	1	Desti Liliati		
			2	Eddy Silalahi		
			3	Iwan Setiawan		

5	CFIN	2013	1	Veronika Lindawati		
			2	Lukman Abdullah		
			3	Ditto Nurtanio		
			4	Aris Efendi		
			2014	1	Veronika Lindawati	
				2	Lukman Abdullah	
				3	Ditto Nurtanio	
				4	Aris Efendi	
			2015	1	Aris Efendi	
				2	Veronika Lindawati	
				3	Lukman Abdullah	
				4	Ditto Nurtanio	
6	DEFI	2013	1	Yugi Prayanto		
			2	Dian Sandrawaty Tjachjadi		
			3	Haryono		
				2014	1	Yugi Prayanto
					2	Dian Sandrawaty Tjachjadi
					3	Haryono
				2015	1	Yugi Prayanto
					2	Dian Sandrawaty Tjachjadi
					3	Haryono
		7	HDFFA	2013	1	Robert Tampubolon
					2	Hotland Hutajulu
					3	Maruli Tua Tampubolon
				2014	1	ROBERT TAMPUBOLON
					2	HOTLAND HUTAJULU
					3	Maruli tua tampubolon
				2015	1	Dwi Sasongko
					2	Handoko Tomo
					3	Handoyo Soebali
8	IMJS			2013	1	Tan Lian Soei
					2	Sandra Sunanto
					3	Asdi Aulia
				2014	1	Tan Lian Soei
					2	Sandra Sunanto
					3	Asdi Aulia
				2015	1	Tan Lian Soei
					2	Sandra Sunanto
					3	Asdi Aulia

9	MFIN	2013	1	Deddy Heruwanto
			2	Elly Bujung
			3	Yulianti S. Sitorus
		2014	1	Deddy Heruwanto
			2	Elly Bujung
			3	Yulianti S. Sitorus
		2015	1	Deddy Heruwanto
			2	Elly Bujung
			3	Yulianti S. Sitorus
10	TIFA	2013	1	Oei Wahyu Soetjahya Kusuma
			2	Theresia Gabrielica Tri Juniarny
			3	Sutadi Sukarya
		2014	1	Sutadi Sukarya
			2	Oei Wahyu Soetjahya Kusuma
			3	Theresia Gabrielica Tri Juniarny
		2015	1	Antonius Hanifah Komala
			2	Leny Anggraeni
			3	Endang Sulastri
11	TRUS	2013	1	Wifin Supinawati
			2	Ir. Halim Kesuma
			3	Wira Natapraja
		2014	1	Wifin Supinawati
			2	Ir. Halim Kesuma
			3	Wira Natapraja
		2015	1	Wifin Supinawati
			2	Ir. Halim Kesuma
			3	Wira Natapraja
12	VRNA	2013	1	Iqbal Witjaksono
			2	Alvin Pasmu
			3	Ria Muljani
		2014	1	Carlo Ruben Jusuf
			2	Evi Firmansyah
			3	Evelyn Natasha
		2015	1	Carlo Ruben Jusuf
			2	Evi Firmansyah
			3	Evelyn Natasha
13	WOMF	2013	1	Myrnie Zachraini Tamin
			2	I Nyoman Tjager
			3	Arief Achmad Dhani
		2014	1	I Nyoman Tjager
			2	Arief Achmad Dhani
			3	Setiawan Kriswanto
		2015	1	I Nyoman Tjager
			2	Arief Achmad Dhani
			3	Setiawan Kriswanto

Lampiran 4

Data Koefisien Variasi Untuk Perubahan Penjualan

No.	Kode	Tahun	Penjualan	penjualan	ΔS	ΔS - ΔXS	ΔS - ΔXS * ΔS - ΔXS	(ΔS - ΔXS * ΔS - ΔXS) : n-1	((ΔXS - ΔXS) : n-1) : ΔXS
1	ADMF	2012	6,752,920,000,000.00	6,752,920.00					
		2013	8,064,630,000,000.00	8,064,630.00	1,311,710	1,194,667	1,427,228,839,272.98	37,558,653,665.08	320895.74
		2014	8,251,150,000,000.00	8,251,150.00	186,520	69,477	4,827,030,172.66	127,027,109.81	1085.30
		2015	8,063,750,000,000.00	8,063,750.00	(187,400)	(304,443)	92,685,642,594.86	2,439,095,857.76	20839.28
2	BBLD	2012	590,615,000,000.00	590,615.00					
		2013	627,364,000,000.00	627,364.00	36,749	(80,294)	6,447,153,428.79	169,661,932.34	1449.57
		2014	601,296,000,000.00	601,296.00	(26,068)	(143,111)	20,480,806,431.23	538,968,590.30	4604.87
		2015	548,665,000,000.00	548,665.00	(52,631)	(169,674)	28,789,323,316.02	757,613,771.47	6472.94
3	BFIN	2012	1,581,648,000,000.00	1,581,648.00					
		2013	1,890,484,000,000.00	1,890,484.00	308,836	191,793	36,784,490,373.20	968,012,904.56	8270.56
		2014	2,299,000,000,000.00	2,299,000.00	408,516	291,473	84,956,411,743.37	2,235,695,045.88	19101.46
		2015	2,830,000,000,000.00	2,830,000.00	531,000	413,957	171,360,258,687.43	4,509,480,491.77	38528.35
4	BPFI	2012	158,576,000,000.00	158,576.00					
		2013	208,342,000,000.00	208,342.00	49,766	(67,277)	4,526,217,345.81	119,110,982.78	1017.67
		2014	224,133,000,000.00	224,133.00	15,791	(101,252)	10,252,001,542.32	269,789,514.27	2305.04
		2015	249,939,000,000.00	249,939.00	25,806	(91,237)	8,324,220,840.54	219,058,443.17	1871.60
5	CFIN	2012	880,000,000,000.00	880,000.00					
		2013	973,000,000,000.00	973,000.00	93,000	(24,043)	578,073,931.66	15,212,471.89	129.97
		2014	1,046,950,255,000.00	1,046,950.26	73,950	(43,093)	1,856,999,158.33	48,868,398.90	417.52
		2015	1,111,251,266,000.00	1,111,251.27	64,301	(52,742)	2,781,735,134.19	73,203,556.16	625.44
6	DEFI	2012	4,613,630,000.00	4,613.63					
		2013	4,470,141,000.00	4,470.14	(143)	(117,187)	13,732,712,599.23	361,387,173.66	3087.64
		2014	8,810,164,143.00	8,810.16	4,340	(112,703)	12,701,998,880.27	334,263,128.43	2855.90
		2015	3,931,105,865.00	3,931.11	(4,879)	(121,922)	14,865,029,281.80	391,184,981.10	3342.23

7	HDFA	2012	314,732,233,000.00	314,732.23					
		2013	296,754,268,000.00	296,754.27	(17,978)	(135,021)	18,230,706,380.10	479,755,431.06	4098.96
		2014	387,146,000,000.00	387,146.00	90,392	(26,651)	710,299,045.50	18,692,080.14	159.70
		2015	546,691,586,000.00	546,691.59	159,546	42,502	1,806,455,528.45	47,538,303.38	406.16
8	IMJS	2012	1,213,459,485,952.00	1,213,459.49					
		2013	1,473,969,869,395.00	1,473,969.87	260,510	143,467	20,582,841,882.00	541,653,733.74	4627.81
		2014	1,782,116,842,234.00	1,782,116.84	308,147	191,104	36,520,664,190.68	961,070,110.28	8211.24
		2015	2,144,890,333,409.00	2,144,890.33	362,773	245,730	60,383,391,684.92	1,589,036,623.29	13576.50
9	MFIN	2012	1,291,914,000,000.00	1,291,914.00					
		2013	1,426,536,000,000.00	1,426,536.00	134,622	17,579	309,015,331.42	8,131,982.41	69.48
		2014	1,546,600,000,000.00	1,546,600.00	120,064	3,021	9,125,425.45	240,142.77	2.05
		2015	1,700,357,000,000.00	1,700,357.00	153,757	36,714	1,347,905,453.73	35,471,196.15	303.06
10	TIFA	2012	172,587,093,000.00	172,587.09					
		2013	177,455,528,000.00	177,455.53	4,868	(112,175)	12,583,170,743.15	331,136,072.19	2829.18
		2014	167,481,917,000.00	167,481.92	(9,974)	(127,017)	16,133,262,169.64	424,559,530.78	3627.38
		2015	184,857,251,000.00	184,857.25	17,375	(99,668)	9,933,677,151.60	261,412,556.62	2233.47
11	TRUS	2012	78,645,175,862.00	78,645.18					
		2013	60,899,425,237.00	60,899.43	(17,746)	(134,789)	18,168,052,607.56	478,106,647.57	4084.87
		2014	42,461,554,429.00	42,461.55	(18,438)	(135,481)	18,355,111,900.08	483,029,260.53	4126.93
		2015	35,087,957,934.00	35,087.96	(7,374)	(124,417)	15,479,531,309.06	407,356,087.08	3480.39
12	VRNA	2012	325,508,327,000.00	325,508.33					
		2013	377,205,069,000.00	377,205.07	51,697	51,697	2,672,553,133.41	70,330,345.62	600.89
		2014	393,087,000,000.00	393,087.00	15,882	(101,161)	10,233,595,888.98	269,305,154.97	2300.90
		2015	379,016,000,000.00	379,016.00	(14,071)	(131,114)	17,190,925,073.15	452,392,765.08	3865.18
13	WOMF	2012	1,608,881,000,000.00	1,608,881.00					
		2013	1,585,704,000,000.00	1,585,704.00	(23,177)	(140,220)	19,661,695,538.35	517,413,040.48	4420.70
		2014	1,562,195,000,000.00	1,562,195.00	(23,509)	(140,552)	19,754,911,953.96	519,866,104.05	4441.66
		2015	1,740,347,000,000.00	1,740,347.00	178,152	61,109	3,734,289,337.77	98,270,772.05	839.61
			ΔXS	ΔXS	117,043				

Lampiran 5

Data Koefisien Variasi Untuk Perubahan Laba

No.	Kode	Tahun	Lab	laba	ΔI	$\Delta I - \Delta XI$	$\Delta I - \Delta XI * \Delta I - \Delta XI$	$(\Delta I - \Delta XI * \Delta I - \Delta XI) : n-1$	$((\Delta XI - \Delta XI) : n-1) : \Delta XI$
1	ADMF	2012	1,418,640,000,000.00	1,418,640.00					
		2013	1,707,210,000,000.00	1,707,210.00	288,570	305,469	93,311,352,904.68	93,311,352,866.68	-5521685.59
		2014	792,160,000,000.00	792,160.00	(915,050)	(898,151)	806,675,092,536.45	806,675,092,498.45	-47734880.00
		2015	664,830,000,000.00	664,830.00	(127,330)	(110,431)	12,194,990,236.31	12,194,990,198.31	-721636.75
2	BBLD	2012	150,136,000,000.00	150,136.00					
		2013	135,673,000,000.00	135,673.00	(14,463)	2,436	5,934,438.46	5,934,400.46	-351.17
		2014	110,855,000,000.00	110,855.00	(24,818)	(7,919)	62,709,447.73	62,709,409.73	-3710.82
		2015	61,974,000,000.00	61,974.00	(48,881)	(31,982)	1,022,843,827.89	1,022,843,789.89	-60526.63
3	BFIN	2012	490,272,000,000.00	490,272.00					
		2013	508,619,000,000.00	508,619.00	18,347	35,246	1,242,285,470.99	1,242,285,432.99	-73512.06
		2014	600,000,000,000.00	600,000.00	91,381	108,280	11,724,573,622.31	11,724,573,584.31	-693799.92
		2015	650,000,000,000.00	650,000.00	50,000	66,899	4,475,485,605.85	4,475,485,567.85	-264836.20
4	BPFI	2012	30,139,000,000.00	30,139.00					
		2013	36,279,000,000.00	36,279.00	6,140	23,039	530,798,759.89	530,798,721.89	-31409.94
		2014	40,734,000,000.00	40,734.00	4,455	21,354	455,996,318.01	455,996,280.01	-26983.51
		2015	41,420,000,000.00	41,420.00	686	17,585	309,234,697.15	309,234,659.15	-18298.92
5	CFIN	2012	333,000,000,000.00	333,000.00					
		2013	383,000,000,000.00	383,000.00	50,000	66,899	4,475,485,605.85	4,475,485,567.85	-264836.20
		2014	397,518,963,000.00	397,518.96	14,519	31,418	987,092,815.90	987,092,777.90	-58411.07
		2015	286,348,653,000.00	286,348.65	(111,170)	(94,271)	8,887,066,636.20	8,887,066,598.20	-525890.86
6	DEFI	2012	1,674,563,000.00	1,674.56					
		2013	1,916,470,000.00	1,916.47	242	17,141	293,813,102.50	293,813,064.50	-17386.34
		2014	4,496,421,487.00	4,496.42	2,580	19,479	379,432,289.44	379,432,251.44	-22452.85
		2015	622,325,559.00	622.33	(3,874)	13,025	169,649,957.17	169,649,919.17	-10039.01
7	HDFA	2012	15,020,377,000.00	15,020.38					
		2013	17,164,848,000.00	17,164.85	2,144	19,044	362,656,464.92	362,656,426.92	-21460.14
		2014	38,481,000,000.00	38,481.00	21,316	38,215	1,460,403,214.78	1,460,403,176.78	-86419.14
		2015	39,854,366,000.00	39,854.37	1,373	18,272	333,881,928.02	333,881,890.02	-19757.41

8	IMJS	2012	196,152,540,931.00	196,152.54					
		2013	266,039,508,225.00	266,039.51	69,887	86,786	7,531,816,319.77	7,531,816,281.77	-445694.12
		2014	302,071,144,678.00	302,071.14	36,032	52,931	2,801,659,716.46	2,801,659,678.46	-165787.80
		2015	251,339,172,545.00	251,339.17	(50,732)	(33,833)	1,144,665,247.02	1,144,665,209.02	-67735.40
9	MFIN	2012	218,002,000,000.00	218,002.00					
		2013	258,929,000,000.00	258,929.00	40,927	57,826	3,343,854,405.34	3,343,854,367.34	-197872.09
		2014	306,822,000,000.00	306,822.00	47,893	64,792	4,198,012,372.64	4,198,012,334.64	-248416.76
		2015	246,564,000,000.00	246,564.00	(60,258)	(43,359)	1,879,996,785.48	1,879,996,747.48	-111248.53
10	TIFA	2012	43,331,717,000.00	43,331.72					
		2013	31,580,099,000.00	31,580.10	(11,752)	5,147	26,496,265.09	26,496,227.09	-1567.91
		2014	36,301,555,000.00	36,301.56	4,721	21,621	467,447,157.12	467,447,119.12	-27661.11
		2015	29,061,731,000.00	29,061.73	(7,240)	9,659	93,301,038.92	93,301,000.92	-5521.07
11	TRUS	2012	21,571,766,982.00	21,571.77					
		2013	15,671,384,921.00	15,671.38	(5,900)	10,999	120,971,142.79	120,971,104.79	-7158.45
		2014	10,145,619,049.00	10,145.62	(5,526)	11,373	129,352,053.42	129,352,015.42	-7654.39
		2015	9,493,298,445.00	9,493.30	(652)	16,247	263,956,875.40	263,956,837.40	-15619.61
12	VRNA	2012	33,089,323,000.00	33,089.32					
		2013	34,554,890,000.00	34,554.89	1,466	18,365	337,259,902.84	337,259,864.84	-19957.30
		2014	24,080,000,000.00	24,080.00	(10,475)	(10,475)	109,723,320.51	109,723,282.51	-6492.86
		2015	2,419,000,000.00	2,419.00	(21,661)	(4,762)	22,675,974.55	22,675,936.55	-1341.85
13	WOMF	2012	7,628,000,000.00	7,628.00					
		2013	66,355,000,000.00	66,355.00	58,727	75,626	5,719,302,507.72	5,719,302,469.72	-338438.88
		2014	37,192,000,000.00	37,192.00	(29,163)	(12,264)	150,403,971.90	150,403,933.90	-8900.13
		2015	15,667,000,000.00	15,667.00	(21,525)	(4,626)	21,399,225.67	21,399,187.67	-1266.29
			ΔXS		(16,899)				

Lampiran 6
Data Manajemen Laba

No.	Kode	Tahun	CV ΔS	CS ΔI	CV ΔS - CV ΔI
1	ADMF	2013	320,895.74	(5,521,685.59)	5,842,581.32
		2014	1,085.30	(47,734,880.00)	47,735,965.30
		2015	20,839.28	(721,636.75)	742,476.04
2	BBLD	2013	1,449.57	(351.17)	1,800.73
		2014	4,604.87	(3,710.82)	8,315.69
		2015	6,472.94	(60,526.63)	66,999.57
3	BFIN	2013	8,270.56	(73,512.06)	81,782.62
		2014	19,101.46	(693,799.92)	712,901.38
		2015	38,528.35	(264,836.20)	303,364.55
4	BPFI	2013	1,017.67	(31,409.94)	32,427.60
		2014	2,305.04	(26,983.51)	29,288.56
		2015	1,871.60	(18,298.92)	20,170.52
5	CFIN	2013	129.97	(264,836.20)	264,966.17
		2014	417.52	(58,411.07)	58,828.59
		2015	625.44	(525,890.86)	526,516.30
6	DEFI	2013	3,087.64	(17,386.34)	20,473.98
		2014	2,855.90	(22,452.85)	25,308.74
		2015	3,342.23	(10,039.01)	13,381.24
7	HDFA	2013	4,098.96	(21,460.14)	25,559.10
		2014	159.70	(86,419.14)	86,578.85
		2015	406.16	(19,757.41)	20,163.57
8	IMJS	2013	4,627.81	(445,694.12)	450,321.93
		2014	8,211.24	(165,787.80)	173,999.04
		2015	13,576.50	(67,735.40)	81,311.90
9	MFIN	2013	69.48	(197,872.09)	197,941.57
		2014	2.05	(248,416.76)	248,418.81
		2015	303.06	(111,248.53)	111,551.59
10	TIFA	2013	2,829.18	(1,567.91)	4,397.09
		2014	3,627.38	(27,661.11)	31,288.49
		2015	2,233.47	(5,521.07)	7,754.54
11	TRUS	2013	4,084.87	(7,158.45)	11,243.32
		2014	4,126.93	(7,654.39)	11,781.32
		2015	3,480.39	(15,619.61)	19,100.00
12	VRNA	2013	600.89	(19,957.30)	20,558.20
		2014	2,300.90	(6,492.86)	8,793.76
		2015	3,865.18	(1,341.85)	5,207.02
13	WOMF	2013	4,420.70	(338,438.88)	342,859.59
		2014	4,441.66	(8,900.13)	13,341.79
		2015	839.61	(1,266.29)	2,105.91

Lampiran 7

Data Penelitian

Kode	Tahun	X1	X2	X3	X4	Y	
ADMF	2013	6	3	7	4	5,842,581.32	15.58068
	2014	6	3	7	4	47,735,965.30	17.6812
	2015	5	2	7	3	742,476.04	13.51775
BBLD	2013	3	1	3	3	1,800.73	7.49595
	2014	3	1	3	3	8,315.69	9.025899
	2015	3	1	3	3	66,999.57	11.11244
BFIN	2013	5	3	4	6	81,782.62	11.31182
	2014	4	3	4	5	712,901.38	13.4771
	2015	6	3	5	3	303,364.55	12.62269
BPFI	2013	2	1	2	3	32,427.60	10.38677
	2014	2	1	2	3	29,288.56	10.28495
	2015	3	1	3	3	20,170.52	9.911977
CFIN	2013	5	2	4	4	264,966.17	12.48736
	2014	5	1	11	4	58,828.59	10.98238
	2015	4	2	3	4	526,516.30	13.17404
DEFI	2013	2	1	2	3	20,473.98	9.92691
	2014	2	1	2	3	25,308.74	10.13891
	2015	2	1	2	3	13,381.24	9.501609
HDFA	2013	3	1	4	3	25,559.10	10.14875
	2014	3	1	5	3	86,578.85	11.36881
	2015	2	1	4	3	20,163.57	9.911633
IMJS	2013	2	1	4	3	450,321.93	13.01772
	2014	3	1	5	3	173,999.04	12.06681
	2015	3	1	4	3	81,311.90	11.30605
MFIN	2013	2	1	3	3	197,941.57	12.19573
	2014	2	1	3	3	248,418.81	12.42287
	2015	2	1	3	3	111,551.59	11.62224
TIFA	2013	3	1	2	3	4,397.09	8.388698
	2014	3	1	2	3	31,288.49	10.35101
	2015	4	2	3	3	7,754.54	8.956034
TRUS	2013	3	1	3	3	11,243.32	9.32753
	2014	3	1	3	3	11,781.32	9.37427
	2015	3	1	3	3	19,100.00	9.857444
VRNA	2013	3	1	4	3	20,558.20	9.931015
	2014	3	1	4	3	8,793.76	9.081798
	2015	3	1	3	3	5,207.02	8.557764
WOMF	2013	5	2	5	3	342,859.59	12.74508
	2014	5	2	5	3	13,341.79	9.498657
	2015	5	2	3	3	2,105.91	7.652501

Data Koefisien Variasi Untuk Perubahan F

No.	Kode	Tahun	Penjualan	Laba
1	ADMF	2012	6,752,920,000,000.00	1,418,640,000,000.00
		2013	8,064,630,000,000.00	1,707,210,000,000.00
		2014	8,251,150,000,000.00	792,160,000,000.00
		2015	8,063,750,000,000.00	664,830,000,000.00
2	BBLD	2012	590,615,000,000.00	150,136,000,000.00
		2013	627,364,000,000.00	135,673,000,000.00
		2014	601,296,000,000.00	110,855,000,000.00
		2015	548,665,000,000.00	61,974,000,000.00
3	BFIN	2012	1,581,648,000,000.00	490,272,000,000.00
		2013	1,890,484,000,000.00	508,619,000,000.00
		2014	2,299,000,000,000.00	600,000,000,000.00
		2015	2,830,000,000,000.00	650,000,000,000.00
4	BPFI	2012	158,576,000,000.00	30,139,000,000.00
		2013	208,342,000,000.00	36,279,000,000.00
		2014	224,133,000,000.00	40,734,000,000.00
		2015	249,939,000,000.00	41,420,000,000.00
5	CFIN	2012	880,000,000,000.00	333,000,000,000.00
		2013	973,000,000,000.00	383,000,000,000.00
		2014	1,046,950,255,000.00	397,518,963,000.00
		2015	1,111,251,266,000.00	286,348,653,000.00
6	DEFI	2012	4,613,630,000.00	1,674,563,000.00
		2013	4,470,141,000.00	1,916,470,000.00
		2014	8,810,164,143.00	4,496,421,487.00
		2015	3,931,105,865.00	622,325,559.00
7	HDFA	2012	314,732,233,000.00	15,020,377,000.00
		2013	296,754,268,000.00	17,164,848,000.00
		2014	387,146,000,000.00	38,481,000,000.00
		2015	546,691,586,000.00	39,854,366,000.00
8	IMJS	2012	1,213,459,485,952.00	196,152,540,931.00
		2013	1,473,969,869,395.00	266,039,508,225.00
		2014	1,782,116,842,234.00	302,071,144,678.00
		2015	2,144,890,333,409.00	251,339,172,545.00
9	MFIN	2012	1,291,914,000,000.00	218,002,000,000.00
		2013	1,426,536,000,000.00	258,929,000,000.00
		2014	1,546,600,000,000.00	306,822,000,000.00
		2015	1,700,357,000,000.00	246,564,000,000.00
10	TIFA	2012	172,587,093,000.00	43,331,717,000.00
		2013	177,455,528,000.00	31,580,099,000.00
		2014	167,481,917,000.00	36,301,555,000.00
		2015	184,857,251,000.00	29,061,731,000.00
11	TRUS	2012	78,645,175,862.00	21,571,766,982.00
		2013	60,899,425,237.00	15,671,384,921.00
		2014	42,461,554,429.00	10,145,619,049.00
		2015	35,087,957,934.00	9,493,298,445.00
12	VRNA	2012	325,508,327,000.00	33,089,323,000.00
		2013	377,205,069,000.00	34,554,890,000.00
		2014	393,087,000,000.00	24,080,000,000.00
		2015	379,016,000,000.00	2,419,000,000.00
13	WOMF	2012	1,608,881,000,000.00	7,628,000,000.00
		2013	1,585,704,000,000.00	66,355,000,000.00
		2014	1,562,195,000,000.00	37,192,000,000.00
		2015	1,740,347,000,000.00	15,667,000,000.00

Lampiran 8
Output SPSS

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		39
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	1,33431336
	Absolute	,066
Most Extreme Differences	Positive	,057
	Negative	-,066
Kolmogorov-Smirnov Z		,413
Asymp. Sig. (2-tailed)		,996

a. Test distribution is Normal.

b. Calculated from data.

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	9,752	1,454		6,707	,000	
	Dewan Komisaris	-1,647	,460	-1,000	-3,578	,001	,153
	Dewan Komisaris Independen	3,621	,789	1,242	4,592	,000	,163
	Dewan Direksi	,865	,192	,739	4,512	,000	,445
	Komite Audit	-,524	,512	-,160	-1,023	,314	,491

a. Dependent Variable: Manajemen Laba

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.	
1	Regression	98,980	4	24,745	12,436	,000 ^b
	Residual	67,655	34	1,990		
	Total	166,635	38			

a. Dependent Variable: Manajemen Laba

b. Predictors: (Constant), Komite Audit, Dewan Direksi, Dewan Komisaris Independen, Dewan Komisaris