**Lampiran 1. Rekapitulasi Data Forecast Error**

**(dalam milyar rupiah)**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Nama Emiten** | **Prakiraan**  **laba** | **Laba aktual** | **FE** | **% FE** |
| 1 | MTRA | Mitra Pemuda Tbk | 23.10 | 9.91 | -0.5711 | -57.108 |
| 2 | BGTG | Bank Ganesha Tbk | 39.42 | 39.19 | -0.0057 | -0.571 |
| 3 | SHIP | Sillo Maritime Perdana Tbk | 105.19 | 84.65 | -0.1953 | -19.530 |
| 4 | CASA | Capital Finance Indonesia Tbk | 50.30 | 33.78 | -0.3284 | -32.843 |
| 5 | WSBP | Waskita Beton Precast Tbk | 610.87 | 634.82 | 0.0392 | 3.921 |
| 6 | AGII | Aneka Gas Industri Tbk | 115.21 | 64.29 | -0.4420 | -44.200 |
| 7 | PBSA | Paramita Bangun Sarana Tbk | 180.00 | 122.50 | -0.3194 | -31.944 |
| 8 | PRDA | Prodia Widyahusada Tbk | 78.80 | 88.13 | 0.1184 | 11.840 |
| 9 | BOGA | Bintang Oto Global Tbk | 40.00 | 72.84 | 0.8211 | 82.108 |
| 10 | CARS | Industri dan Perdagangan Bintraco Dharma | 263.00 | 235.23 | -0.1056 | -10.561 |
| 11 | FORZ | Forza Land Indonesia Tbk | 8.98 | 8.58 | -0.0445 | -4.454 |
| 12 | CLEO | Sariguna Primatirta Tbk | 47.00 | 50.17 | 0.0675 | 6.753 |
| 13 | FINN | First Indo American Leasing Tbk | 10.19 | 14.66 | 0.4382 | 43.819 |
| 14 | TOPS | Totalindo Eka Persada Tbk | 269.00 | 206.00 | -0.2342 | -23.420 |
| 15 | KMTR | Kirana Megatara Tbk | 315.00 | 423.00 | 0.3429 | 34.286 |
| 16 | HRTA | Hartadinata Abadi Tbk | 240.34 | 225.61 | -0.0613 | -6.128 |
| 17 | MAPB | Map Boga Adiperkasa Tbk | 132.00 | 94.40 | -0.2848 | -28.485 |
| 18 | HOKI | Buyung Poetra Sembada Tbk | 92.00 | 64.38 | -0.3002 | -30.022 |
| 19 | MPOW | Megapower Makmur Tbk | 12.30 | 12.37 | 0.0057 | 0.569 |
| 20 | MARK | Mark Dynamics Indonesia Tbk | 32.00 | 49.25 | 0.5391 | 53.906 |
| 21 | MDKI | Emdeki Utama Tbk | 93.15 | 47.10 | -0.4944 | -49.437 |
| 22 | BELL | Trisula Textile Industries Tbk | 17.67 | 14.95 | -0.1539 | -15.393 |
| 23 | KIOS | Kioson Komersial Indonesia Tbk | -2.67 | 2.94 | -2.1004 | -210.037 |
| 24 | GMFI | Garuda Maintenance Facility Aero Asia Tbk | 784.61 | 683.81 | -0.1285 | -12.847 |
| 25 | MCAS | M Cash Integrasi Tbk | 4.20 | 8.60 | 1.0476 | 104.762 |
| 26 | PPRE | PP Presisi Tbk | 188.00 | 150.00 | -0.2021 | -20.213 |
| **No** | **Kode Emiten** | **Nama Emiten** | **Prakiraan**  **laba** | **Laba aktual** | **FE** | **% FE** |
| 27 | WEGE | Wika Gedung Tbk | 295.70 | 286.00 | -0.0328 | -3.280 |
| 28 | PBID | Panca Budi Idaman Tbk | 231.31 | 230.87 | -0.0019 | -0.190 |
| 29 | CAMP | Campina Ice Cream Industry Tbk | 71.00 | 43.42 | -0.3885 | -38.845 |
| 30 | IPCM | Jasa Armada Indonesia Tbk | 198.98 | 120.42 | -0.3948 | -39.481 |
| 31 | DFAM | Dafam Property Indonesia Tbk | 8.60 | 0.65 | -0.9242 | -92.419 |
| 32 | BTPS | BTPN Syariah Tbk | 751.00 | 965.00 | 0.2850 | 28.495 |
| 33 | BRIS | Bank BRI Syariah Tbk | 300.00 | 106.00 | -0.6467 | -64.667 |
| 34 | PZZA | Sarimelati Kencana Tbk | 162.52 | 173.10 | 0.0651 | 6.511 |
| 35 | KPAL | Steadfast Marine Tbk | 5.00 | 1.39 | -0.7212 | -72.120 |
| 36 | TNCA | Trimuda Nuansa Citra Tbk | 4.30 | 2.64 | -0.3864 | -38.637 |
| 37 | TCPI | Trancsoal Pacific Tbk | 107.50 | 265.61 | 1.4708 | 147.084 |
| 38 | BPTR | Batavia Prosperindo Trans Tbk | 10.14 | 14.43 | 0.4239 | 42.388 |
| 39 | IPCC | Indonesia Kendaraan Terminal Tbk | 169.20 | 170.18 | 0.0058 | 0.579 |
| 40 | POLL | Pollux Properti Indonesia Tbk | 27.15 | 29.71 | 0.0941 | 9.410 |
| 41 | MGRO | Mahkota Grup Tbk | 50.76 | 97.80 | 0.9267 | 92.671 |
| 42 | ANDI | Andira Agro Tbk | 39.38 | 17.20 | -0.5633 | -56.329 |
| 43 | LAND | Trimitra Propertindo Tbk | 30.00 | 23.47 | -0.2177 | -21.767 |
| 44 | CITY | Natura City Developments Tbk | 128.16 | 87.44 | -0.3177 | -31.773 |
| 45 | HKMU | HK Metals Utama Tbk | 82.90 | 69.19 | -0.1654 | -16.538 |
| 46 | MPRO | Propertindo Mulia Investama Tbk | 28.20 | -42.23 | -2.4975 | -249.752 |
| 47 | SKRN | Superkrane Mitra Utama Tbk | 116.91 | 63.28 | -0.4587 | -45.873 |
| 48 | YELO | Yelooo Integra Datanet Tbk | 3.37 | 2.98 | -0.1140 | -11.401 |
| 49 | CAKK | Cahayaputra Asa Keramik Tbk | 15.00 | 13.30 | -0.1133 | -11.330 |
| 50 | SOSS | Shield On Service Tbk | 12.91 | 15.39 | 0.1921 | 19.210 |
| 51 | DIVA | Distribusi Voucher Nusantara Tbk | 7.00 | 9.80 | 0.4000 | 40.000 |
| 52 | LUCK | Sentral Mitra Informatika Tbk | 137.81 | 102.74 | -0.2545 | -25.450 |
| 53 | PEHA | Phapros Tbk | 133.74 | 133.29 | -0.0033 | -0.334 |

**Lampiran 2. Rekapitulasi Data *Forecast Horizon* (FHZ) dan**

**Umur Perusahaaan (AGE)**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Tanggal IPO** | **Bulan Prospektus** | **Bulan pasca IPO** | **FHZ** | **Bulan berdiri** | **AGE** |
| 1 | MTRA | 10/02/2016 | Feb-16 | Dec-16 | 11 | Aug-80 | 438 |
| 2 | BGTG | 12/05/2016 | May-16 | Dec-16 | 8 | May-90 | 312 |
| 3 | SHIP | 16/06/2016 | Jun-16 | Dec-16 | 7 | Jun-89 | 324 |
| 4 | CASA | 19/07/2016 | Jun-16 | Dec-16 | 7 | Jun-09 | 84 |
| 5 | WSBP | 20/09/2016 | Sep-16 | Dec-16 | 4 | Oct-14 | 23 |
| 6 | AGII | 28/09/2016 | Sep-16 | Dec-16 | 4 | Sep-71 | 540 |
| 7 | PBSA | 28/09/2016 | Sep-16 | Dec-16 | 4 | Nov-02 | 165 |
| 8 | PRDA | 07/12/2016 | Nov-16 | Dec-16 | 2 | Feb-88 | 345 |
| 9 | BOGA | 19/12/2016 | Dec-16 | Dec-16 | 1 | Sep-11 | 63 |
| 10 | CARS | 10/04/2017 | Mar-17 | Dec-17 | 10 | Jun-69 | 573 |
| 11 | FORZ | 28/04/2017 | Nov-16 | Dec-17 | 12 | Mar-12 | 68 |
| 12 | CLEO | 05/05/2017 | Apr-17 | Dec-17 | 9 | Mar-88 | 349 |
| 13 | FINN | 08/06/2017 | Jun-17 | Dec-17 | 6 | Jul-81 | 433 |
| 14 | TOPS | 16/06/2017 | Jun-17 | Dec-17 | 6 | Oct-96 | 248 |
| 15 | KMTR | 19/06/2017 | Jun-17 | Dec-17 | 6 | Mar-91 | 315 |
| 16 | HRTA | 21/06/2017 | Jun-17 | Dec-17 | 6 | Mar-04 | 159 |
| 17 | MAPB | 21/06/2017 | Jun-17 | Dec-17 | 6 | Jan-13 | 52 |
| 18 | HOKI | 22/06/2017 | Jun-17 | Dec-17 | 6 | Sep-03 | 164 |
| 19 | MPOW | 05/07/2017 | Jun-17 | Dec-17 | 6 | Aug-07 | 122 |
| 20 | MARK | 12/07/2017 | Jul-17 | Dec-17 | 6 | Apr-02 | 183 |
| 21 | MDKI | 25/09/2017 | Sep-17 | Dec-17 | 4 | Mar-81 | 438 |
| 22 | BELL | 03/10/2017 | Sep-17 | Dec-17 | 4 | Jan-71 | 560 |
| 23 | KIOS | 05/10/2017 | Sep-17 | Dec-17 | 4 | Jun-15 | 27 |
| 24 | GMFI | 10/10/2017 | Oct-17 | Dec-17 | 3 | Apr-02 | 186 |
| 25 | MCAS | 01/11/2017 | Oct-17 | Dec-17 | 3 | Jun-10 | 88 |
| 26 | PPRE | 24/11/2017 | Nov-17 | Dec-17 | 2 | May-04 | 162 |
| 27 | WEGE | 30/11/2017 | Nov-17 | Dec-17 | 2 | Oct-08 | 109 |
| 28 | PBID | 13/12/2017 | Dec-17 | Dec-17 | 1 | Jan-90 | 335 |
| 29 | CAMP | 19/12/2017 | Dec-17 | Dec-17 | 1 | Jul-72 | 545 |
| 30 | IPCM | 22/12/2017 | Dec-17 | Dec-17 | 1 | Jul-13 | 53 |
| 31 | DFAM | 27/04/2018 | Apr-18 | Dec-18 | 9 | Sep-11 | 79 |
| 32 | BTPS | 08/05/2018 | Apr-18 | Dec-18 | 9 | Apr-09 | 108 |
| **No** | **Kode Emiten** | **Tanggal IPO** | **Bulan Prospektus** | **Bulan pasca IPO** | **FHZ** | **Bulan berdiri** | **AGE** |
| 33 | BRIS | 09/05/2018 | May-18 | Dec-18 | 8 | Oct-08 | 115 |
| 34 | PZZA | 23/05/2018 | May-18 | Dec-18 | 8 | Dec-87 | 379 |
| 35 | KPAL | 08/06/2018 | Jun-18 | Dec-18 | 7 | Sep-04 | 165 |
| 36 | TNCA | 28/06/2018 | Jun-18 | Dec-18 | 7 | May-93 | 277 |
| 37 | TCPI | 06/07/2018 | Jun-18 | Dec-18 | 7 | Jan-07 | 137 |
| 38 | BPTR | 09/07/2018 | Jul-18 | Dec-18 | 7 | Dec-14 | 43 |
| 39 | IPCC | 10/07/2018 | Jul-18 | Dec-18 | 7 | Nov-12 | 67 |
| 40 | POLL | 11/07/2018 | Jul-18 | Dec-18 | 7 | Dec-14 | 42 |
| 41 | MGRO | 12/07/2018 | Jul-18 | Dec-18 | 7 | Jan-11 | 90 |
| 42 | ANDI | 14/07/2018 | Aug-18 | Dec-18 | 5 | Apr-95 | 280 |
| 43 | LAND | 15/07/2018 | Aug-18 | Dec-18 | 5 | Dec-12 | 69 |
| 44 | CITY | 16/07/2018 | Sep-18 | Dec-18 | 4 | Sep-11 | 83 |
| 45 | HKMU | 18/07/2018 | Oct-18 | Dec-18 | 3 | Nov-10 | 97 |
| 46 | MPRO | 19/07/2018 | Oct-18 | Dec-18 | 3 | Mar-04 | 175 |
| 47 | SKRN | 20/07/2018 | Oct-18 | Dec-18 | 3 | Mar-96 | 271 |
| 48 | YELO | 21/07/2018 | Oct-18 | Dec-18 | 3 | Aug-16 | 26 |
| 49 | CAKK | 22/07/2018 | Oct-18 | Dec-18 | 3 | Jun-95 | 279 |
| 50 | SOSS | 23/07/2018 | Oct-18 | Dec-18 | 3 | Aug-04 | 170 |
| 51 | DIVA | 24/07/2018 | Nov-18 | Dec-18 | 2 | May-04 | 174 |
| 52 | LUCK | 25/07/2018 | Nov-18 | Dec-18 | 2 | Nov-08 | 120 |
| 53 | PEHA | 26/07/2018 | Nov-18 | Dec-18 | 2 | Nov-90 | 336 |

**Lampiran 3. Rekapitulasi Data Penjamin Emisi *(Underwriter)***

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Emiten** | ***Underwriter*** | **UND** |
| 1 | MTRA | PT Lautandhana Securindo | 0 |
| 2 | BGTG | PT Indo Premier Securities | 1 |
| 3 | SHIP | PT Lautandhana Securindo | 0 |
| 4 | CASA | PT Sinarmas Sekuritas | 0 |
| 5 | WSBP | PT Bahana Securities | 0 |
| 6 | AGII | PT DBS Vickers Securities | 0 |
| 7 | PBSA | PT Sinarmas Sekuritas | 0 |
| 8 | PRDA | PT Citigroup Securities Indonesia | 0 |
| 9 | BOGA | PT Jasa Utama Capital Sekuritas | 0 |
| 10 | CARS | PT CIMB Sekuritas Indonesia | 1 |
| 11 | FORZ | PT Sinarmas Sekuritas | 0 |
| 12 | CLEO | PT Lautandhana Securindo | 0 |
| 13 | FINN | PT UOB Kay Hian Sekuritas | 0 |
| 14 | TOPS | PT Bahana Sekuritas | 0 |
| 15 | KMTR | PT Trimegah Sekuritas Indonesia Tbk | 0 |
| 16 | HRTA | PT Mandiri Sekuritas | 1 |
| 17 | MAPB | PT Indo Premier Sekuritas | 1 |
| 18 | HOKI | PT Bahana Sekuritas | 0 |
| 19 | MPOW | PT KGI Sekuritas Indonesia | 0 |
| 20 | MARK | PT Panin Sekuritas | 0 |
| 21 | MDKI | PT Yuanta Sekuritas Ind | 0 |
| 22 | BELL | PT Lotus Andalan Sekuritas | 0 |
| 23 | KIOS | PT Sinarmas Sekuritas | 0 |
| 24 | GMFI | PT Bahana Sekuritas | 0 |
| 25 | MCAS | PT Kresna Sekuritas | 0 |
| 26 | PPRE | PT Bahana Sekuritas | 0 |
| 27 | WEGE | PT Bahana Sekuritas | 0 |
| 28 | PBID | PT Bahana Sekuritas | 0 |
| 29 | CAMP | PT Shinhan Sekuritas Indonesia | 0 |
| 30 | IPCM | PT Danareksa Sekuritas | 0 |
| 31 | DFAM | PT Sinarmas Sekuritas | 0 |
| 32 | BTPS | PT Ciptadana Securities | 0 |
| 33 | BRIS | PT Bahana Sekuritas | 0 |
| 34 | PZZA | PT CGS-CIMB Sekuritas Indonesia | 1 |
| **No** | **Kode Emiten** | **Underwriter** | **UND** |
| 35 | KPAL | PT Jasa Utama Capital Sekuritas | 0 |
| 36 | TNCA | PT Jasa Utama Capital Sekuritas | 0 |
| 37 | TCPI | PT Investindo Nusantara Sekuritas | 0 |
| 38 | BPTR | PT Panin Sekuritas Tbk | 0 |
| 39 | IPCC | PT Bahana Sekuritas | 0 |
| 40 | POLL | PT UOB Kay Hian Sekuritas | 0 |
| 41 | MGRO | PT Panin Sekuritas Tbk | 0 |
| 42 | ANDI | PT Victoria Sekuritas Indonesia | 0 |
| 43 | LAND | PT UOB Kay Hian Sekuritas | 0 |
| 44 | CITY | PT Danatama Makmur Sekuritas | 0 |
| 45 | HKMU | PT Trimegah Sekuritas Indonesia | 0 |
| 46 | MPRO | PT Evergreen Sekuritas Indonesia | 0 |
| 47 | SKRN | PT UOB Kay Hian Sekuritas | 0 |
| 48 | YELO | PT Sinarmas Sekuritas | 0 |
| 49 | CAKK | PT Buana Capital Sekuritas | 0 |
| 50 | SOSS | PT Sinarmas Sekuritas | 0 |
| 51 | DIVA | PT Kresna Sekuritas | 0 |
| 52 | LUCK | PT Philip Sekuritas Indonesia | 1 |
| 53 | PEHA | PT Bahana Sekuritas | 0 |

**Lampiran 4. Rekapitulasi Data KAP (AUD)**

|  |  |  |  |
| --- | --- | --- | --- |
| **No** | **Kode Emiten** | **KAP yang mengaudit Laporan Keuangan** | **AUD** |
| 1 | MTRA | Teramihardja, Pradhono & Chandra | 0 |
| 2 | BGTG | Osman Bing Satrio | 1 |
| 3 | SHIP | Kosasih, Nurdiyaman, Mulyadi, Tjahjo, dan Rekan | 0 |
| 4 | CASA | Kosasih, Nurdiyaman, Mulyadi, Tjahjo, dan Rekan | 0 |
| 5 | WSBP | Amir Abadi Jusuf, Aryanto, Mawar & rekan | 0 |
| 6 | AGII | Hadori Sugiarto Adi & Rekan | 0 |
| 7 | PBSA | Teramihardja, Pradhono & Chandra | 0 |
| 8 | PRDA | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 0 |
| 9 | BOGA | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & rekan | 0 |
| 10 | CARS | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 0 |
| 11 | FORZ | Jamaludin, Ardi, Sukimto & Rekan | 0 |
| 12 | CLEO | Budiman, Wawan, Pamudji & rekan | 0 |
| 13 | FINN | Hendrawinata Eddy Siddharta & Tanzil | 0 |
| 14 | TOPS | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 0 |
| 15 | KMTR | Tanubrata Sutanto Fahmi Bambang & Rekan | 0 |
| 16 | HRTA | Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan | 0 |
| 17 | MAPB | Satrio Bing Eny & Rekan | 1 |
| 18 | HOKI | Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan | 0 |
| 19 | MPOW | Rama Wendra | 0 |
| 20 | MARK | Rama Wendra | 0 |
| 21 | MDKI | Hadori Sugiarto Adi & Rekan | 0 |
| 22 | BELL | Gideon Adi & Rekan, | 0 |
| 23 | KIOS | Morhan & Rekan | 0 |
| 24 | GMFI | Satrio Bing Eny & Rekan | 1 |
| 25 | MCAS | Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan | 0 |
| 26 | PPRE | Hertanto, Grace, Karunawan | 0 |
| 27 | WEGE | Soejatna, Mulyana dan Rekan | 0 |
| 28 | PBID | Rama Wendra | 0 |
| 29 | CAMP | Supoyo, Sutjahjo, Subyantara & Rekan | 0 |
| 30 | IPCM | Purwantono, Sungkoro & Surja | 1 |
| 31 | DFAM | Morhan dan Rekan | 0 |
| 32 | BTPS | Tanudiredja, Wibisana, Rintis & Rekan | 1 |
| 33 | BRIS | Purwantono, Sungkoro & Surja | 1 |
| **No** | **Kode Emiten** | **KAP yang mengaudit Laporan Keuangan** | **AUD** |
| 34 | PZZA | Purwantono, Sungkoro & Surja | 1 |
| 35 | KPAL | Rama Wendra | 0 |
| 36 | TNCA | Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan | 0 |
| 37 | TCPI | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | 0 |
| 38 | BPTR | Kosasih, Nurdiyaman, Mulyadi, Tjahjo dan Rekan | 0 |
| 39 | IPCC | Purwantono, Sungkoro & Surja | 1 |
| 40 | POLL | Herman Dody Tanumihardja & Rekan, | 0 |
| 41 | MGRO | Rama Wendra & Rekan | 0 |
| 42 | ANDI | Kanaka Puradiredja, Suhartono | 0 |
| 43 | LAND | Tjahjadi & Tamara | 0 |
| 44 | CITY | Tanubrata Sutanto Fahmi Bambang & Rekan | 0 |
| 45 | HKMU | Hadori Sugiarto Adi & Rekan | 0 |
| 46 | MPRO | Kanaka Puradiredja, Suhartono | 0 |
| 47 | SKRN | Amir Abadi Jusuf, Aryanto, Mawar & Rekan | 0 |
| 48 | YELO | Morhan & Rekan | 0 |
| 49 | CAKK | Morhan dan Rekan | 0 |
| 50 | SOSS | Morhan dan Rekan | 0 |
| 51 | DIVA | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | 0 |
| 52 | LUCK | Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan | 0 |
| 53 | PEHA | Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan | 0 |

**Lampiran 5. Rekapitulasi Data Aktiva (SIZE) dan *Leverage* (LEV)**

(dalam milyar rupiah)

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Total Aktiva** | **SIZE** | **Total Liabilitas** | **LEV** |
| 1 | MTRA | 158.37 | 5.064940 | 86.40 | 0.546 |
| 2 | BGTG | 1974.42 | 7.588028 | 1763.95 | 0.893 |
| 3 | SHIP | 563.86 | 6.334797 | 151.76 | 0.269 |
| 4 | CASA | 835.62 | 6.728178 | 217.58 | 0.260 |
| 5 | WSBP | 6167.97 | 8.727124 | 4386.42 | 0.711 |
| 6 | AGII | 5340.72 | 8.583115 | 3288.69 | 0.616 |
| 7 | PBSA | 702.39 | 6.554485 | 575.84 | 0.820 |
| 8 | PRDA | 634.30 | 6.452522 | 500.10 | 0.788 |
| 9 | BOGA | 248.30 | 5.514638 | 36.18 | 0.146 |
| 10 | CARS | 6301.90 | 8.748606 | 4844.50 | 0.769 |
| 11 | FORZ | 428.14 | 6.059460 | 333.83 | 0.780 |
| 12 | CLEO | 449.67 | 6.108514 | 258.32 | 0.574 |
| 13 | FINN | 866.96 | 6.764993 | 729.84 | 0.842 |
| 14 | TOPS | 2795.43 | 7.935741 | 2160.52 | 0.773 |
| 15 | KMTR | 3806.82 | 8.244550 | 2754.51 | 0.724 |
| 16 | HRTA | 1071.11 | 6.976448 | 501.81 | 0.468 |
| 17 | MAPB | 1233.83 | 7.117877 | 1086.18 | 0.880 |
| 18 | HOKI | 370.25 | 5.914165 | 150.17 | 0.406 |
| 19 | MPOW | 350.20 | 5.858516 | 268.75 | 0.767 |
| 20 | MARK | 170.94 | 5.141301 | 90.32 | 0.528 |
| 21 | MDKI | 677.43 | 6.518311 | 92.99 | 0.137 |
| 22 | BELL | 414.02 | 6.025909 | 223.09 | 0.539 |
| 23 | KIOS | 89.59 | 4.495233 | 76.93 | 0.859 |
| 24 | GMFI | 6241.70 | 8.739008 | 3742.30 | 0.600 |
| 25 | MCAS | 106.56 | 4.668727 | 15.40 | 0.144 |
| 26 | PPRE | 366.65 | 5.904405 | 297.34 | 0.811 |
| 27 | WEGE | 2591.53 | 7.860004 | 1863.26 | 0.719 |
| 28 | PBID | 1382.60 | 7.231721 | 496.10 | 0.359 |
| 29 | CAMP | 722.09 | 6.582151 | 527.32 | 0.730 |
| 30 | IPCM | 683.63 | 6.527423 | 296.00 | 0.433 |
| 31 | DFAM | 280.92 | 5.638063 | 273.80 | 0.975 |
| 32 | BTPS | 9156.52 | 9.122221 | 1653.83 | 0.181 |
| 33 | BRIS | 31543.38 | 10.359119 | 9100.45 | 0.289 |
| **No** | **Kode Emiten** | **Total Aktiva** | **SIZE** | **Total Liabilitas** | **LEV** |
| 34 | PZZA | 1046.39 | 6.953101 | 759.13 | 0.725 |
| 35 | KPAL | 665.79 | 6.500970 | 529.73 | 0.796 |
| 36 | TNCA | 21.57 | 3.071303 | 11.68 | 0.541 |
| 37 | TCPI | 845.00 | 6.739331 | 358.36 | 0.424 |
| 38 | BPTR | 330.46 | 5.800492 | 200.37 | 0.606 |
| 39 | IPCC | 334.74 | 5.813345 | 97.70 | 0.292 |
| 40 | POLL | 3312.52 | 8.105465 | 2227.16 | 0.672 |
| 41 | MGRO | 964.71 | 6.871830 | 550.20 | 0.570 |
| 42 | ANDI | 485.69 | 6.185560 | 349.52 | 0.720 |
| 43 | LAND | 414.72 | 6.027599 | 185.55 | 0.447 |
| 44 | CITY | 778.58 | 6.657474 | 393.20 | 0.505 |
| 45 | HKMU | 1194.40 | 7.085402 | 600.83 | 0.503 |
| 46 | MPRO | 1830.74 | 7.512477 | 632.02 | 0.345 |
| 47 | SKRN | 1267.79 | 7.145027 | 847.48 | 0.668 |
| 48 | YELO | 33.47 | 3.510620 | 2.13 | 0.064 |
| 49 | CAKK | 289.21 | 5.667153 | 123.53 | 0.427 |
| 50 | SOSS | 184.31 | 5.216603 | 142.93 | 0.776 |
| 51 | DIVA | 230.61 | 5.440719 | 165.40 | 0.717 |
| 52 | LUCK | 129.68 | 4.865047 | 58.09 | 0.448 |
| 53 | PEHA | 1769.11 | 7.478233 | 963.80 | 0.545 |

**Lampiran 6. Rekapitulasi Data Jenis Industri (IND)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Jenis Industri** | **Sektor** | **IND** | **% X FE** |
| 1 | MGRO | Industri kelapa sawit | 1 | 0 | **18.17** |
| 2 | ANDI | Perkebunan, Pertanian dan Agroindustri | 1 | 0 |
| 3 | WSBP | Industri manufaktur beton precast dan ready mix | 3 | 1 | **-1.86** |
| 4 | AGII | Produksi Gas Industri Bentuk Padat, Cair dan Gas | 3 | 1 |
| 5 | KMTR | Industri Karet | 3 | 1 |
| 6 | MARK | Industri pengolahan dan bahan bangunan porselin | 3 | 1 |
| 7 | MDKI | Industri kalsium karbida dan ferro alloy | 3 | 1 |
| 8 | PBID | Produksi barang plastik kemasan | 3 | 1 |
| 9 | CAKK | Industri keramik | 3 | 1 |
| 10 | BELL | Industri tekstil dan perdagangan tekstil | 4 | 1 | **-33.45** |
| 11 | GMFI | Jasa perawatan, reparasi, dan overhaul pesawat | 4 | 1 |
| 12 | KPAL | Industri Kapal Laut | 4 | 1 |
| 13 | CAMP | Industri pengolahan es krim | 5 | 0 | **-13.72** |
| 14 | PEHA | Pengadaan Obat-Obatan, Bahan Baku Obat, Alat Kesehatan dan Pelayanan Kesehatan | 5 | 0 |
| 15 | CLEO | Air Minum dalam kemasan | 5 | 1 |
| 16 | HRTA | Industri manufaktur & perdagangan perhiasan emas | 5 | 1 |
| 17 | HOKI | Pengolahan dan distribusi beras premium bermerek | 5 | 1 |
| 18 | MTRA | Konstruksi Bangunan | 6 | 0 | **-50.22** |
| 19 | PBSA | Konstruksi Bangunan, Infrastruktur, Elektrikal | 6 | 0 |
| 20 | FORZ | Perdagangan real estate/properti. | 6 | 0 |
| 21 | TOPS | Jasa konstruksi | 6 | 0 |
| 22 | WEGE | Industri Konstruksi dan Engineering | 6 | 0 |
| 23 | DFAM | Pengembangan Properti | 6 | 0 |
| 24 | POLL | Properti dan real estate | 6 | 0 |
| 25 | LAND | Pengembang, pemborong, konstruksi gedung | 6 | 0 |
| 26 | CITY | Real Estate Properti | 6 | 0 |
| 27 | MPRO | Pembangunan Properti dan Real Estate | 6 | 0 |
| 28 | SKRN | Jasa Sewa Crane, Operator dan Alat-alat berat | 6 | 0 |
| 29 | SHIP | Pelayaran | 7 | 0 | **6.82** |
| 30 | MPOW | Pembangkit tenaga listrik | 7 | 0 |
| 31 | PPRE | Industri konstruksi, Engineering Procurement | 7 | 0 |
| 32 | IPCM | Jasa kapal, penumpang, barang | 7 | 0 |
| 33 | TNCA | Jasa Pos dan Giro, Perdagangan dan Pengangkutan | 7 | 0 |
| **No** | **Kode Emiten** | **Jenis Industri** | **Sektor** | **IND** | **% X FE** |
| 34 | TCPI | Pelayaran | 7 | 0 |  |
| 35 | BPTR | Jasa transportasi | 7 | 0 |
| 36 | IPCC | Bongkar muat barang dari dan ke kapal | 7 | 0 |
| 37 | YELO | Jasa, industri, perdagangan, pariwisata, transportasi | 7 | 0 |
| 38 | BGTG | Perbankan | 8 | 0 | **-5.15** |
| 39 | CASA | Jasa dan Investasi | 8 | 0 |
| 40 | FINN | Pembiayaan Investasi, Pembiayaan Modal Kerja, Pembiayaan Multiguna | 8 | 0 |
| 41 | BTPS | Perbankan Syariah | 8 | 0 |
| 42 | BRIS | Perbankan Syariah | 8 | 0 |
| 43 | PRDA | Jasa pelayanan di bidang kesehatan | 9 | 0 | **-2.42** |
| 44 | BOGA | Perdagangan, investasi pada bidang perdagangan kendaraan, Suku cadang, jasa perawatan dan perbaikan, penyewaan kendaraan | 9 | 0 |
| 45 | CARS | Perdagangan, Diler Resmi, Jasa Pembiayaan | 9 | 0 |
| 46 | MAPB | Jasa boga yang meliputi berbagai pengolahan, penyediaan, penjualan, pelayanan dan penghidangan makanan dan minuman | 9 | 0 |
| 47 | KIOS | Perdagangan online (e-commerce) dan teknologi | 9 | 0 |
| 48 | MCAS | Distribusi Produk Digital dan E-commerce | 9 | 0 |
| 49 | PZZA | Restoran, katering, pergudangan, distribusi | 9 | 0 |
| 50 | HKMU | Industri khususnya barang metal, baja, dan holo besi | 9 | 0 |
| 51 | SOSS | Penyedia Jasa Keamanan, Jasa Kebersihan, Jasa Sumber Daya Manusia dan Jasa Manajemen Parkir | 9 | 0 |
| 52 | DIVA | Jasa Teknologi Informasi dan Digital | 9 | 0 |
| 53 | LUCK | Solusi Percetakan dan Dokumen serta Penjualan Produk Teknologi Informasi | 9 | 0 |

**Lampiran 7. Hasil Uji Normalitas**

| **One-Sample Kolmogorov-Smirnov Test** | | |
| --- | --- | --- |
|  |  | Unstandardized Residual |
| N | | 53 |
| Normal Parametersa | Mean | .0000000 |
| Std. Deviation | 61.13448567 |
| Most Extreme Differences | Absolute | .158 |
| Positive | .137 |
| Negative | -.158 |
| Kolmogorov-Smirnov Z | | 1.149 |
| Asymp. Sig. (2-tailed) | | .143 |
| a. Test distribution is Normal. | |

**Lampiran 8. Hasil Uji Multikolinearitas**

| **Coefficientsa** | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. | Collinearity Statistics | |
| B | Std. Error | Beta | Tolerance | VIF |
| 1 | (Constant) | 2.547 | 50.824 |  | .050 | .960 |  |  |
| X1.FHZ | 1.528 | 3.481 | .067 | .439 | .663 | .926 | 1.080 |
| X2.UND | 11.022 | 32.113 | .057 | .343 | .733 | .787 | 1.270 |
| X3.AUD | -9.784 | 30.622 | -.057 | -.320 | .751 | .678 | 1.475 |
| X4.SIZE | .794 | 7.503 | .018 | .106 | .916 | .777 | 1.287 |
| X5.AGE | -.015 | .065 | -.037 | -.232 | .818 | .830 | 1.205 |
| X6.LEV | -45.167 | 42.985 | -.165 | -1.051 | .299 | .877 | 1.141 |
| X7.IND | 1.660 | 22.661 | .012 | .073 | .942 | .857 | 1.167 |
| a. Dependent Variable: Y.FE | | |  |  |  |  |  |  |

**Lampiran 9. Hasil Uji Autokolerasi**

| **Model Summaryb** | | | | | |
| --- | --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate | Durbin-Watson |
| 1 | .171a | .029 | -.122 | 65.717597 | 1.902 |
| a. Predictors: (Constant), X7.IND, X1.FHZ, X6.LEV, X3.AUD, X5.AGE, X2.UND, X4.SIZE | | | | | |
| b. Dependent Variable: Y.FE | | | |  |  |

**Lampiran 10. Hasil Uji Heteroskedastisitas**

| **Coefficientsa** | | | | | | | | | | |
| --- | --- | --- | --- | --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | | Standardized Coefficients | | t | | Sig. | |
| B | | Std. Error | Beta | |
| 1 | (Constant) | 64.970 | 36.098 | |  | | 1.800 | | .079 | |
| X1.FHZ | .477 | 2.472 | | .028 | | .193 | | .848 | |
| X2.UND | -14.991 | 22.808 | | -.104 | | -.657 | | .514 | |
| X3.AUD | -23.228 | 21.749 | | -.182 | | -1.068 | | .291 | |
| X4.SIZE | .435 | 5.329 | | .013 | | .082 | | .935 | |
| X5.AGE | -.045 | .046 | | -.151 | | -.981 | | .332 | |
| X6.LEV | -20.645 | 30.530 | | -.101 | | -.676 | | .502 | |
| X7.IND | -17.047 | 16.095 | | -.160 | | -1.059 | | .295 | |
| a. Dependent Variable: Abs\_RES | | | | | |  | |  | |  | |

**Lampiran 11. Hasil Uji Statistik Deskriptif**

| **Descriptive Statistics** | | | | | |
| --- | --- | --- | --- | --- | --- |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| Y.FE | 53 | -249.752 | 147.084 | -1.30013E1 | 62.048327 |
| X1.FHZ | 53 | 1 | 12 | 5.15 | 2.720 |
| X2.UND | 53 | 0 | 1 | .11 | .320 |
| X3.AUD | 53 | 0 | 1 | .15 | .361 |
| X4.SIZE | 53 | 3.071 | 10.359 | 6.57996 | 1.378212 |
| X5.AGE | 53 | 23 | 573 | 208.40 | 153.733 |
| X6.LEV | 53 | .064 | .975 | .56845 | .226450 |
| X7.IND | 53 | 0 | 1 | .25 | .434 |
| Valid N (listwise) | 53 |  |  |  |  |

**Lampiran 12. Hasil Uji Regresi**

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 2.547 | 50.824 |  | .050 | .960 |
| X1.FHZ | 1.528 | 3.481 | .067 | .439 | .663 |
| X2.UND | 11.022 | 32.113 | .057 | .343 | .733 |
| X3.AUD | -9.784 | 30.622 | -.057 | -.320 | .751 |
| X4.SIZE | .794 | 7.503 | .018 | .106 | .916 |
| X5.AGE | -.015 | .065 | -.037 | -.232 | .818 |
| X6.LEV | -45.167 | 42.985 | -.165 | -1.051 | .299 |
| X7.IND | 1.660 | 22.661 | .012 | .073 | .942 |
| a. Dependent Variable: Y.FE | | |  |  |  |  |

| **Model Summary** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .171a | .029 | -.122 | 65.717597 |
| a. Predictors: (Constant), X7.IND, X1.FHZ, X6.LEV, X3.AUD, X5.AGE, X2.UND, X4.SIZE | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 5853.617 | 7 | 836.231 | .194 | .985a |
| Residual | 194346.118 | 45 | 4318.803 |  |  |
| Total | 200199.734 | 52 |  |  |  |
| a. Predictors: (Constant), X7.IND, X1.FHZ, X6.LEV, X3.AUD, X5.AGE, X2.UND, X4.SIZE | | | | | | |
| b. Dependent Variable: Y.FE | | |  |  |  |  |

**Lampiran 13. Rekapitulasi Data Sampel Perusahaan *Size* Besar**

28 SAMPEL *SIZE* BESAR (Ln > 6.50)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Nama Emiten** | **Total Aktiva** | **SIZE** |
| 1 | MDKI | Emdeki Utama Tbk | 677.43 | 6.518311 |
| 2 | IPCM | Jasa Armada Indonesia Tbk | 683.63 | 6.527423 |
| 3 | PBSA | Paramita Bangun Sarana Tbk | 702.39 | 6.554485 |
| 4 | CAMP | Campina Ice Cream Industry Tbk | 722.09 | 6.582151 |
| 5 | CITY | Natura City Developments Tbk | 778.58 | 6.657474 |
| 6 | CASA | Capital Finance Indonesia Tbk | 835.62 | 6.728178 |
| 7 | TCPI | Trancsoal Pacific Tbk | 845.00 | 6.739331 |
| 8 | FINN | First Indo American Leasing Tbk | 866.96 | 6.764993 |
| 9 | MGRO | Mahkota Grup Tbk | 964.71 | 6.871830 |
| 10 | PZZA | Sarimelati Kencana Tbk | 1046.39 | 6.953101 |
| 11 | HRTA | Hartadinata Abadi Tbk | 1071.11 | 6.976448 |
| 12 | HKMU | HK Metals Utama Tbk | 1194.40 | 7.085402 |
| 13 | MAPB | Map Boga Adiperkasa Tbk | 1233.83 | 7.117877 |
| 14 | SKRN | Superkrane Mitra Utama Tbk | 1267.79 | 7.145027 |
| 15 | PBID | Panca Budi Idaman Tbk | 1382.60 | 7.231721 |
| 16 | PEHA | Phapros Tbk | 1769.11 | 7.478233 |
| 17 | MPRO | Propertindo Mulia Investama Tbk | 1830.74 | 7.512477 |
| 18 | BGTG | Bank Ganesha Tbk | 1974.42 | 7.588028 |
| 19 | WEGE | Wika Gedung Tbk | 2591.53 | 7.860004 |
| 20 | TOPS | Totalindo Eka Persada Tbk | 2795.43 | 7.935741 |
| 21 | POLL | Pollux Properti Indonesia Tbk | 3312.52 | 8.105465 |
| 22 | KMTR | Kirana Megatara Tbk | 3806.82 | 8.244550 |
| 23 | AGII | Aneka Gas Industri Tbk | 5340.72 | 8.583115 |
| 24 | WSBP | Waskita Beton Precast Tbk | 6167.97 | 8.727124 |
| 25 | GMFI | Garuda Maintenance Facility Aero Asia Tbk | 6241.70 | 8.739008 |
| 26 | CARS | Industri dan Perdagangan Bintraco Dharma | 6301.90 | 8.748606 |
| 27 | BTPS | Bank Tabungan Pensiunan Nasional Syariah Tbk | 9156.52 | 9.122221 |
| 28 | BRIS | Bank BRI Syariah Tbk | 31543.38 | 10.359119 |

**Lampiran 14. Hasil Uji Regresi 28 Sampel Perusahaan *Size* Besar**

| **Model Summary** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .592a | .350 | .123 | 59.97567 |
| a. Predictors: (Constant), IND, UND, SIZE, AGE, LEV, AUD, FHZ | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 38770.051 | 7 | 5538.579 | 1.540 | .211a |
| Residual | 71941.609 | 20 | 3597.080 |  |  |
| Total | 110711.660 | 27 |  |  |  |
| a. Predictors: (Constant), IND, UND, SIZE, AGE, LEV, AUD, FHZ | | | | | |  |
| b. Dependent Variable: FE | | |  |  |  |  |

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | 60.408 | 103.084 |  | .586 | .564 |
| FHZ | 19.114 | 6.362 | .762 | 3.004 | .007 |
| UND | -84.598 | 45.387 | -.515 | -1.864 | .077 |
| AUD | 22.006 | 33.310 | .152 | .661 | .516 |
| SIZE | -30.727 | 15.470 | -.465 | -1.986 | .061 |
| AGE | -.031 | .077 | -.080 | -.405 | .690 |
| LEV | 115.573 | 63.407 | .384 | 1.823 | .083 |
| IND | 52.079 | 31.017 | .359 | 1.679 | .109 |
| a. Dependent Variable: FE | | |  |  |  |  |

**Lampiran 15. Rekapitulasi Data Sampel Perusahaan dengan *Size* Kecil**

25 SAMPEL *SIZE* KECIL (Ln ≤ 6.50)

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **No** | **Kode Emiten** | **Nama Emiten** | **Total Aktiva** | **SIZE** |
| 1 | TNCA | Trimuda Nuansa Citra Tbk | 21.57 | 3.071303 |
| 2 | YELO | Yelooo Integra Datanet Tbk | 33.47 | 3.510620 |
| 3 | KIOS | Kioson Komersial Indonesia Tbk | 89.59 | 4.495233 |
| 4 | MCAS | M Cash Integrasi Tbk | 106.56 | 4.668727 |
| 5 | LUCK | Sentral Mitra Informatika Tbk | 129.68 | 4.865047 |
| 6 | MTRA | Mitra Pemuda Tbk | 158.37 | 5.064940 |
| 7 | MARK | Mark Dynamics Indonesia Tbk | 170.94 | 5.141301 |
| 8 | SOSS | Shield On Service Tbk | 184.31 | 5.216603 |
| 9 | DIVA | Distribusi Voucher Nusantara Tbk | 230.61 | 5.440719 |
| 10 | BOGA | Bintang Oto Global Tbk | 248.30 | 5.514638 |
| 11 | DFAM | Dafam Property Indonesia Tbk | 280.92 | 5.638063 |
| 12 | CAKK | Cahayaputra Asa Keramik Tbk | 289.21 | 5.667153 |
| 13 | BPTR | Batavia Prosperindo Trans Tbk | 330.46 | 5.800492 |
| 14 | IPCC | Indonesia Kendaraan Terminal Tbk | 334.74 | 5.813345 |
| 15 | MPOW | Megapower Makmur Tbk | 350.20 | 5.858516 |
| 16 | PPRE | PP Presisi Tbk | 366.65 | 5.904405 |
| 17 | HOKI | Buyung Poetra Sembada Tbk | 370.25 | 5.914165 |
| 18 | BELL | Trisula Textile Industries Tbk | 414.02 | 6.025909 |
| 19 | LAND | Trimitra Propertindo Tbk | 414.72 | 6.027599 |
| 20 | FORZ | Forza Land Indonesia Tbk | 428.14 | 6.059460 |
| 21 | CLEO | Sariguna Primatirta Tbk | 449.67 | 6.108514 |
| 22 | ANDI | Andira Agro Tbk | 485.69 | 6.185560 |
| 23 | SHIP | Sillo Maritime Perdana Tbk | 563.86 | 6.334797 |
| 24 | PRDA | Prodia Widyahusada Tbk | 634.30 | 6.452522 |
| 25 | KPAL | Steadfast Marine Tbk | 665.79 | 6.500970 |

**Lampiran 16. Hasil Uji Regresi 25 Sampel Perusahaan *Size* Kecil**

| **Model Summary** | | | | |
| --- | --- | --- | --- | --- |
| Model | R | R Square | Adjusted R Square | Std. Error of the Estimate |
| 1 | .583a | .339 | .067 | 58.96773 |
| a. Predictors: (Constant), IND, LEV, UND, AUD, FHZ, AGE, SIZE | | | | |

| **ANOVAb** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Sum of Squares | df | Mean Square | F | Sig. |
| 1 | Regression | 30376.601 | 7 | 4339.514 | 1.248 | .332a |
| Residual | 59112.276 | 17 | 3477.193 |  |  |
| Total | 89488.878 | 24 |  |  |  |
| a. Predictors: (Constant), IND, LEV, UND, AUD, FHZ, AGE, SIZE | | | | | |  |
| b. Dependent Variable: FE | | |  |  |  |  |

| **Coefficientsa** | | | | | | |
| --- | --- | --- | --- | --- | --- | --- |
| Model | | Unstandardized Coefficients | | Standardized Coefficients | t | Sig. |
| B | Std. Error | Beta |
| 1 | (Constant) | -25.887 | 82.737 |  | -.313 | .758 |
| FHZ | -3.406 | 4.430 | -.164 | -.769 | .453 |
| UND | -32.152 | 62.577 | -.105 | -.514 | .614 |
| AUD | -32.262 | 65.869 | -.106 | -.490 | .631 |
| SIZE | 21.485 | 16.124 | .299 | 1.332 | .200 |
| AGE | -.011 | .098 | -.024 | -.107 | .916 |
| LEV | -142.552 | 56.365 | -.572 | -2.529 | .022 |
| IND | -11.555 | 31.515 | -.082 | -.367 | .718 |
| a. Dependent Variable: FE | | |  |  |  |  |

**Lampiran 17. Tabel Penelitian Terdahulu**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Peneliti** | **Variabel** | | **Alat Analisis** | **Hasil Penelitian** |
| **Dependen** | **Independen** |
| 1. | Chen, Firth, Krishnan (2000)  Hongkong | Ketepatan prakiraan laba | Ukuran perusahaan  Interval waktu  Variasi Laba  Umur perusahaan  Tahun go public  Leverage  Reputasi Auditor  Penjamin Emisi  Persentase kepemilikan saham  Red Chip  Klasifikasi industri | Regresi linier | Persentase kepemilikan saham berpengaruh positif signifikan, Red Chip berpengaruh negatif signifikan terhadap ketepatan prakiraan laba |
| 2. | Hus, Hay, Weil (2000)  New Zealand | Ketepatan prakiraan laba | Ukuran perusahaan  Umur perusahaan  Interval waktu  Klasifikasi industri | Regresi linier | Ukuran dan umur perusahaan berpengaruh signifikan terhadap ketepatan prakiraan laba |
| 3. | Hairani Majid (2001)  Indonesia | Initial return,  Ketepatan prakiraan laba | Ketepatan ram. laba  Interval waktu  Tingkat Leverage  Umur perusahaan  Integritas auditor | Regresi linier | Periode interval waktu berpengaruh positif, sedangkan leverage berpengaruh negatif terhadap ketepatan prakiraan laba |
| 4. | Rini Widiastuti R (2002)  Indonesia | Ketepatan prakiraan laba,  Tingkat premium | Ukuran perusahaan  Rasio ungkitan | Regresi linier | Ukuran perusahaan berpengaruh (negatif) terhadap ketepatan prakiraan laba |
| 5. | Sunariyah (2002)  Indonesia | Ketepatan prakiraan laba,  Premium | Interval waktu  Besaran perusahaan  Umur perusahaan  Penjamin Emisi  Auditor  *Leverage*  Ketepatan prakiraan laba | Regresi linier | Penjamin emisi berpengaruh (positif) terhadap ketepatan prakiraan laba.  Leverage berpengaruh (negatif) terhadap ketepatan prakiraan laba |
| 6. | Gounopoulos  (2003)  Inggris | Kesalahan prakiraan laba | Ukuran perusahaan  Interval waktu  Umur perusahaan  Leverage  Penjamin emisi  Persentase saham pemilik  Klasifikasi industri  Biaya *go public*  Kondisi ekonomi | Regresi linier | Ukuran perusahaan, Umur perusahaan, Leverage dan  Persentase saham pemilik berpengaruh terhadap kesalahan prakiraan laba |
| 7. | Lee, et.al  (2003)  Australia | Ketepatan prakiraan laba | Umur perusahaan  Reputasi auditor  Reputasi *underwriter*  Modal yg didapatkan dari IPO | Regresi linier | Reputasi auditor dan underwriter berpengaruh terhadap ketepatan prakiraan laba |
| 8. | Lonkani & Fifth  (2005)  Thailand | Kesalahan prakiraan laba | Ukuran perusahaan  Umur perusahaan  Variasi laba  Interval waktu  Leverage  Harga pasar saham | Regresi linier | Ukuran perusahaan dan interval waktu berpengaruh positif terhadap tingkat kesalahan prakiraan laba |
| 9. | Jeny, Jeanjean  (2005)  Prancis | Prakiraan laba | Interval waktu  Umur perusahaan  Reputasi auditor  Jumlah modal  Persentase saham  Ukuran perusahaan  Leverage | Regresi linier | Interval waktu dan Umur perusahaan berpengaruh positif terhadap prakiraan laba |
| 10. | Mc. Guiness  (2005)  Hongkong | Ketepatan prakiraan laba | Interval waktu  Penjualan  *Initial return*  *Risk factors*  Jumlah modal yang berhasil di dapat | Regresi linier | Jumlah modal yang berhasil di dapat berpengaruh terhadap ketepatan prakiraan laba |
| 11. | Zaluki & Hussin (2010)  Malaysia | Ketepatan prakiraan laba | Persentase direktur  Independen  Jumlah direksi  Persentase direktur di komite audit  Jumlah komite audit  Qualifikasi akuntansi  Reputasi auditor  Ukuran perusahaan  Trend laba  Interval waktu  Umur perusahaan | Regresi linier | Persentase direktur  Independen, Ukuran perusahaan, dan Persentase direktur di komite audit berpengaruh signifikan terhadap ketepatan prakiraan laba |
| 12. | Gounopoulus  (2011)  Athena | Kesalahan prakiraan laba | Ukuran perusahaan  Interval waktu  Umur perusahaan  Leverage  Penjamin emisi  Persentase saham pemilik  Klasifikasi industri  Kondisi ekonomi | Regresi linier | Klasifikasi industri, Umur perusahaan dan Persentase saham pemilik berpengaruh signifikan terhadap kesalahan prakiraan laba |
| 13. | Karim, Ahmed, Hasan (2013)  Bangladesh | Ketepatan prakiraan laba | Reputasi auditor  Persentase kepemilikan saham  Penjamin emisi  Umur perusahaan  Leverage  Interval waktu  Kondisi pasar  Kondisi perusahaan | Regresi linier | Reputasi Auditor,  Persentase kepemilikan saham oleh investor dlm negeri berpengaruh signifikan terhadap ketepatan prakiraan laba |
| 14. | Jelic, Dr. Ranko  (2014)  Inggris | Kesalahan prakiraan laba | Umur perusahaan  Ukuran perusahaan  Klasifikasi industri  Leverage  Interval waktu  Penjamin Emisi | Regresi linier | Umur perusahaan  Ukuran perusahaan  Klasifikasi industri  berpengaruh signifikan terhadap kesalahan prakiraan laba |
| 15. | Hammami, Sioud (2014)  AS | Kesalahan prakiraan laba | Pengungkapan laba  Umur perusahaan  Ukuran perusahaan  Variasi laba  Leverage  ROA  Kondisi ekonomi | Regresi linier | Variasi laba dan Leverage  Berpengaruh signifikan terhadap Kesalahan prakiraan laba |
| 16. | Boubaker, Gounopoulus, Kallias (2016)  Yunani  Fe 39.72% | Ketepatan prakiraan laba | Ukuran perusahaan  Umur perusahaan  Interval waktu  Penjamin Emisi  Kepemilikan saham  Kondisi pasar  Klasifikasi industri | Regresi linier | Ukuran perusahaan,  Umur perusahaan,  Interval waktu,  Klasifikasi industri, dan  Kondisi pasar berpengaruh signifikan terhadap ketepatan prakiraan laba |
| 17. | Hasan, Hadad, Ahmed (2016)  Indonesia | Kesalahan prakiraan laba | Interval waktu  Penjamin Emisi  Optimisme Manajemen  Umur perusahaan  Resiko Bisnis  Klasifikasi industri | Regresi linier | Interval waktu dan optimisme manajemen berpengaruh signifikan terhadap kesalahan prakiraan laba |
| 18. | Abdullah, Nurwati, Zaluki (2017)  Malaysia | Kesalahan prakiraan laba | Tahun go public  Penjamin Emisi  Auditor  Ukuran perusahaan  Umur perusahaan  Interval waktu  Leverage  Persentase kepemilikan saham  Klasifikasi industri | Regresi linier | Penjamin Emisi, Auditor, Persentase kepemilikan saham, Klasifikasi industri berpengaruh signifikan terhadap kesalahan prakiraan laba |
| 19. | Ammer, Alsahlawi (2018)  Malaysia | Ketepatan prakiraan laba | Kepatuhan pemenuhan syariah  Direksi Muslim  Ukuran perusahaan  Persentase saham pemilik  Penjamin emisi  Reputasi auditor  Interval waktu  Umur perusahaan  Leverage | Regresi linier | Tidak ada yang berpengaruh |