

Lampiran 1 Daftar Perusahaan yang dijadikan sampel

Sektor Industri Dasar dan Kimia		
Sub Sektor Semen		
1	INTP	Indocement Tunggal Prakasa Tbk
2	SMBR	Semen Baturaja Tbk
3	SMCB	Solusi Bangun Indonesia Tbk
4	SMGR	Semen Indonesia (Persero) Tbk
5	WTON	Wijaya Karya Beton Tbk
6	WSBP	Waskita Beton Precast Tbk
Sub Sektor Keramik, Porselen dan Kaca		
1	AMFG	Asahimas Flat Glass Tbk
2	ARNA	Arwana Citramulia Tbk
3	CAKK	Cahayaputra Asa Keramik Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk
5	MARK	Mark Dynamics Indonesia Tbk
6	MLIA	Mulia Industrindo Tbk
7	TOTO	Surya Toto Indonesia Tbk
Sub Sektor Logam dan Sejenisnya		
1	ALKA	Alakasa Industrindo Tbk
2	ALMI	Alumindo Light Metal Industry Tbk
3	BAJA	Saranacentral Bajatama Tbk
4	BTON	Betonjaya Manunggal Tbk
5	CTBN	Citra Tubindo Tbk
6	GDST	Gunawan Dianjaya Steel Tbk
7	INAI	Indal Aluminium Industry Tbk
8	ISSP	Steel Pipe Industry of Indonesia Tbk
9	LION	Lion Metal Works Tbk
10	LMSH	Lionmesh Prima Tbk
11	PICO	Pelangi Indah Canindo Tbk

12	PURE	Trinitan Metals and Mineral Tbk IPO 9 Oktober 2019
Sub Sektor Sektor Kimia		
1	BRPT	Barito Pasific Tbk
2	BUDI	Budi Starch and Sweetener Tbk
3	DPNS	Duta Pertiwi Nusantara Tbk
4	EKAD	Ekadharma International Tbk
5	INCI	Intan Wijaya International Tbk
6	MOLI	Madusari Murni Indah Tbk
7	SRSN	Indo Acitama Tbk
Sub Sektor Plastik dan Kemasan		
1	AKPI	Argha Karya Prima Industry Tbk
2	BRNA	Berlina Tbk
3	ESIP	Sinergi Inti Plastindo Tbk IPO 14 November 2019
4	IGAR	Champion Pacific Indonesia Tbk
5	IMPC	Impack Pratama Industri Tbk
6	PBID	Panca Budi Idaman Tbk
7	SMKL	Satyamitra Kemas Lestari Tbk IPO 11 Juli 2019
8	TRST	Trias Sentosa Tbk
9	YPAS	Yanaprima Hastapersada Tbk
Sub Sektor Pakan Ternak		
1	CPIN	Charoen Pokphand Indonesia Tbk
2	JPFA	Japfa Comfeed Indonesia Tbk
3	MAIN	Malindo Feedmill Tbk
4	SIPD	Sierad Produce Tbk
Sub Sektor Indusrti Kayu		
1	CBMF	Cahaya Bintang Medan Tbk.
2	SINI	Singaraja Putra Tbk IPO 8 November 2019
3	TIRT	Tirta Mahakam Resources Tbk
Sub Sektor Bubur Kertas		

1	ALDO	Alkindo Naratama Tbk
2	SPMA	Suparma Tbk
3	SWAT	Sriwahana Adityakarta Tbk
4	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
Sub Sektor Lainnya		
1	INCF	Indo Komoditi Korpora Tbk
2	INOV	Inocycle Technology Group Tbk IPO 10 Juli 2019
Sektor Aneka Industri		
Sub Sektor Mesin dan Alat Berat		
1	ARKA	Arkha Jayanti Persada Tbk IPO 10 Juli 2019
Sub Sektor Otomotif dan Komponen		
1	ASII	Astra International Tbk
2	AUTO	Astra Otoparts Tbk
3	BOLT	Garuda Metalindo Tbk
4	BRAM	Indo Kordsa Tbk
5	GDYR	Goodyear Indonesia Tbk
6	GJTL	Gajah Tunggal Tbk
7	LPIN	Multi Prima Sejahtera Tbk
8	PRAS	Prima Alloy Steel Universal Tbk
9	SMSM	Selamat Sempurna Tbk
Sub Sektor Tekstil dan Garmen		
1	ADMG	Polychem Indonesia Tbk
2	ARGO	Argo Pantas Tbk
3	BELL	Trisula Textile Industries Tbk
4	ESTI	Ever Shine Tex Tbk
5	MYTX	Asia Pacific Investama Tbk
6	POLU	Golden Flower Tbk IPO 26 Juni 2019
7	SSTM	Sunson Textile Manufacture Tbk
8	STAR	Star Petrochem Tbk

9	TRIS	Trisula International Tbk
10	UCID	Uni Charm Indonesia Tbk IPO 20 Desember 2019
11	UNIT	Nusantara Inti Corpora Tbk
12	ZONE	Mega Perintis Tbk
Sub Sektor Alas Kaki		
1	BATA	Sepatu Bata Tbk
2	BIMA	Primarindo Asia Infrastructure Tbk
Sub Sektor Kabel		
1	CCSI	Communication Cable Systems Indonesia Tbk IPO 18 Juni 2019
2	JECC	Jembo Cable Company Tbk
3	KBLI	KMI Wire & Cable Tbk
4	VOKS	Voksel Electric Tbk
Sub Sektor Elektronika		
1	JSKY	Sky Energy Indonesia Tbk
2	SLIS	Gaya Abadi Sempurna Tbk IPO 7 Oktober 2019
Sektor Industri Barang Konsumsi		
Sub Sektor Makanan dan Minuman		
1	ADES	Akasha Wira International Tbk
2	ALTO	Tri Banyan Tirta Tbk
3	BTEK	Bumi Teknokultura Unggul Tbk
4	CAMP	Campina Ice Cream Industry Tbk
5	CEKA	Cahaya Kalbar Tbk
6	CLEO	Sariguna Primatirta Tbk
7	COCO	Wahana Interfood Nusantara Tbk IPO 20 Maret 2019
8	DLTA	Delta Djakarta Tbk
9	DMND	Diamond Food Indonesia Tbk.
10	FOOD	Sentra Food Indonesia Tbk IPO 8 Januari 2019
11	GOOD	Garudafood Putra Putri Jaya Tbk
12	HOKI	Buyung Poetra Sembada Tbk

13	ICBP	Indofood CBP Sukses Makmur Tbk
14	INDF	Indofood Sukses Makmur Tbk
15	KEJU	Mulia Boga Raya Tbk IPO 25 November 2019
16	MLBI	Multi Bintang Indonesia Tbk
17	MYOR	Mayora Indah Tbk
18	PANI	Pratama Abadi Nusa Industri Tbk
19	PCAR	Prima Cakrawala Abadi Tbk
20	PSDN	Prasidha Aneka Niaga Tbk
21	PSGO	Palma Serasih Tbk IPO 25 November 2019
22	ROTI	Nippon Indosari Corpindo Tbk
23	SKBM	Sekar Bumi Tbk
24	SKLT	Sekar Laut Tbk
25	STTP	Siantar Top Tbk
26	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
Sub Sektor Pabrik Tembakau		
1	GGRM	Gudang Garam Tbk
2	HMSP	Hanjaya Mandala Sampoerna Tbk
3	ITIC	Indonesian Tobacco Tbk IPO 4 Juli 2019
4	WIIM	Wisnilak Inti Makmur Tbk
Sub Sektor Farmasi		
1	DVLA	Darya Varia Laboratoria Tbk
2	INAF	Indofarma Tbk
3	KAEF	Kimia Farma Tbk
4	PEHA	Phapros Tbk
5	PYFA	Pyridam Farma Tbk
6	SIDO	Industri Jamu dan Farmasi Sido Tbk
7	TSPC	Tempo Scan Pacific Tbk
Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga		
1	KINO	Kino Indonesia Tbk

2	KPAS	Cottonindo Ariesta Tbk
3	MBTO	Martina Berto Tbk
4	MRAT	Mustika Ratu Tbk
5	TCID	Mandom Indonesia Tbk
6	UNVR	Unilever Indonesia Tbk
Sub Sektor Peralatan Rumah Tangga		
1	CINT	Chitose International Tbk
2	KICI	Kedaung Indah Can Tbk
3	LMPI	Langgeng Makmur Industri Tbk
4	WOOD	Integra Indocabinet Tbk
Sub Sektor Lainnya		
1	HRTA	Hartadinata Abadi Tbk

Lampiran 2 data asimetri informasi

$$SPREAD_{i,t} = \frac{ask_{i,t} - bid_{i,t}}{\{(ask_{i,t} + bid_{i,t})/2\}} \times 100$$

Keterangan:

Ask_{i,t} = Harga *ask* (harga penawaran) tertinggi saham perusahaan i yang terjadi pada hari t.

Bid_{i,t} = Harga *bid* (harga permintaan) terendah saham perusahaan i yang terjadi pada hari t.

No	Nama Perusahaan	Harga Penawaran Saham Tertinggi periode t	Harga Permintaan Saham Terendah periode t	Asimetri Informasi
1	ADES	1,105.00	995.00	10.47619
2	ADMG	372.00	175.00	72.02925
3	AKPI	470.00	350.00	29.26829
4	ALDO	2,550.00	226.00	167.4352
5	ALKA	570.00	372.00	42.03822
6	ALMI	274.00	222.00	20.96774
7	ALTO	400.00	350.00	13.33333
8	AMFG	4,260.00	3,360.00	23.62205
9	ARGO	1,705.00	1,595.00	6.666667
10	ARKA	2,280.00	1,220.00	60.57143
11	ARNA	530.00	410.00	25.53191
12	ASII	8,475.00	6,325.00	29.05405
13	AUTO	1,250.00	1,195.00	4.498978
14	BAJA	121.00	52.00	79.76879
15	BATA	765.00	308.00	85.18173
16	BELL	615.00	510.00	18.66667
17	BIMA	66.00	50.00	27.58621
18	BOLT	949.00	782.00	19.29521
19	BRAM	18,000.00	8,100.00	75.86207
20	BIRNA	1,100.00	900.00	20
21	BRPT	1,510.00	875.00	53.24948
22	BATEK	48.00	45.00	6.451613
23	BTON	218.00	181.00	18.54637
24	BUDI	112.00	98.00	13.33333
25	CAKK	111.00	55.00	67.46988
26	CAMP	760.00	346.00	74.86438
27	CBMF	452.00	422.00	6.864989
28	CCSI	320.00	230.00	32.72727

No	Nama Perusahaan	Harga Penawaran Saham Tertinggi periode t	Harga Permintaan Saham Terendah periode t	Asimetri Informasi
29	CEKA	1,685.00	1,475.00	13.29114
30	CINT	302.00	230.00	27.06767
31	CLEO	605.00	492.00	20.60164
32	COCO	930.00	845.00	9.577465
33	CIPIN	7,600.00	5,050.00	40.31621
34	CTBN	3,230.00	3,150.00	2.507837
35	DLTA	7,000.00	6,525.00	7.02403
36	DMND	1,530.00	930.00	48.78049
37	DPNS	280.00	252.00	10.52632
38	DVLA	2,700.00	1,940.00	32.75862
39	EKAD	1,245.00	1,230.00	1.212121
40	ESIP	560.00	298.00	61.07226
41	ESTI	775.00	605.00	24.63768
42	FOOD	145.00	86.00	51.08225
43	GDST	108.00	55.00	65.03067
44	GDYR	2,000.00	1,985.00	0.752823
45	GGRM	41,500.00	41,000.00	1.212121
46	GJTL	675.00	580.00	15.13944
47	GOOD	1,635.00	1,495.00	8.945687
48	HMSP	2,360.00	1,900.00	21.59624
49	HOKI	985.00	810.00	19.49861
50	HRTA	306.00	256.00	17.79359
51	ICBP	12,550.00	10,750.00	15.45064
52	IGAR	342.00	332.00	2.967359
53	IMPC	1,050.00	1,020.00	2.898551
54	INAF	1,640.00	334.00	132.3202
55	INAI	460.00	400.00	13.95349
56	INCF	6,000.00	4,000.00	40
57	INCI	450.00	362.00	21.67488
58	INDF	8,050.00	5,850.00	31.65468
59	INOV	378.00	294.00	25
60	INTP	21,025.00	17,200.00	20.01308
61	ISSP	242.00	83.00	97.84615
62	ITIC	2,600.00	1,505.00	53.34957
63	JECC	6,875.00	4,400.00	43.90244
64	JPFA	1,860.00	1,480.00	22.75449

No	Nama Perusahaan	Harga Penawaran Saham Tertinggi periode t	Harga Permintaan Saham Terendah periode t	Asimetri Informasi
65	JSKY	925.00	210.00	125.9912
66	KAEF	1,950.00	995.00	64.85569
67	KBLI	670.00	515.00	26.16034
68	KEJU	990.00	935.00	5.714286
69	KIAS	92.00	53.00	53.7931
70	KICI	418.00	191.00	74.54844
71	KINO	4,370.00	3,100.00	34.00268
72	KPAS	107.00	53.00	67.5
73	LION	590.00	450.00	26.92308
74	LMPI	186.00	87.00	72.52747
75	LMSH	494.00	310.00	45.77114
76	LIPIN	286.00	250.00	13.43284
77	MAIN	1,200.00	1,000.00	18.18182
78	MARK	2,080.00	1,695.00	20.39735
79	MBTO	106.00	82.00	25.53191
80	MLBI	20,550.00	15,400.00	28.6509
81	MILA	1,330.00	700.00	62.06897
82	MOLI	995.00	750.00	28.08023
83	MART	165.00	148.00	10.86262
84	MYOR	2,100.00	1,950.00	7.407407
85	MYTX	75.00	50.00	40
86	PANI	113.00	86.00	27.13568
87	PBID	1,155.00	970.00	17.41176
88	PCAR	2,500.00	1,070.00	80.11204
89	PEHA	1,380.00	900.00	42.10526
90	PICO	5,575.00	1,650.00	108.6505
91	POLU	2,900.00	2,050.00	34.34343
92	PRAS	165.00	136.00	19.2691
93	PSDN	228.00	120.00	62.06897
94	PSGO	270.00	178.00	41.07143
95	PURE	1,250.00	189.00	147.4635
96	PYFA	192.00	172.00	10.98901
97	ROTI	1,395.00	1,165.00	17.96875
98	SIDO	1,355.00	1,100.00	20.77393
99	SINI	1,685.00	645.00	89.27039
100	SPID	1,185.00	910.00	26.25298

No	Nama Perusahaan	Harga Penawaran Saham Tertinggi periode t	Harga Permintaan Saham Terendah periode t	Asimetri Informasi
101	SKBM	725.00	300.00	82.92683
102	SKLT	1,610.00	1,500.00	7.073955
103	SLIS	6,350.00	195.00	188.0825
104	SMBR	700.00	380.00	59.25926
105	SMCB	1,475.00	1,100.00	29.12621
106	SMGR	12,025.00	8,600.00	33.21212
107	SMKL	244.00	208.00	15.9292
108	SMSM	1,825.00	1,250.00	37.39837
109	SPMA	368.00	292.00	23.0303
110	SRSN	73.00	62.00	16.2963
111	SSTM	630.00	260.00	83.14607
112	STAR	164.00	97.00	51.341
113	STTP	4,510.00	4,200.00	7.118255
114	SWAT	142.00	89.00	45.88745
115	TCID	11,900.00	11,000.00	7.860262
116	TIRT	75.00	50.00	40
117	TKIM	12,475.00	9,200.00	30.21915
118	TOTO	320.00	280.00	13.33333
119	TRIS	364.00	210.00	53.65854
120	TRST	420.00	398.00	5.378973
121	TSPC	1,530.00	1,305.00	15.87302
122	UCID	2,030.00	1,550.00	26.81564
123	ULTJ	1,795.00	1,475.00	19.57187
124	UNIT	195.00	153.00	24.13793
125	UNVR	46,650.00	40,350.00	14.48276
126	VOKS	402.00	260.00	42.9003
127	WIIM	210.00	163.00	25.20107
128	WOOD	830.00	600.00	32.16783
129	WSBP	352.00	288.00	20
130	WTON	498.00	410.00	19.38326
131	YPAS	560.00	328.00	52.25225
132	ZONE	525.00	448.00	15.82734

Lampiran 3 data kualitas audit

Nilai 1 untuk KAP Big Four dan nilai 0 untuk KAP Non Big Four

No	Nama perusahaan	Kualitas audit
1	ADES	1
2	ADMG	0
3	AKPI	0
4	ALDO	1
5	ALKA	0
6	ALMI	1
7	ALTO	0
8	AMFG	0
9	ARGO	0
10	ARKA	0
11	ARNA	0
12	ASII	1
13	AUTO	0
14	BAJA	1
15	BATA	0
16	BELL	0
17	BIMA	1
18	BOLT	0
19	BRAM	1
20	BIRNA	0
21	BRPT	0
22	BATEK	0
23	BTON	1
24	BUDI	0
25	CAKK	0
26	CAMP	0
27	CBMF	0
28	CCSI	0
29	CEKA	1
30	CINT	1
31	CLEO	0
32	COCO	0
33	CIPIN	0
34	CTBN	0
35	DLTA	0

No	Nama perusahaan	Kualitas audit
36	DMND	1
37	DPNS	0
38	DVLA	0
39	EKAD	0
40	ESIP	0
41	ESTI	0
42	FOOD	0
43	GDST	0
44	GDYR	0
45	GGRM	0
46	GJTL	0
47	GOOD	0
48	HMSP	0
49	HOKI	0
50	HRTA	1
51	ICBP	0
52	IGAR	0
53	IMPC	0
54	INAF	1
55	INAI	0
56	INCF	0
57	INCI	0
58	INDF	1
59	INOV	0
60	INTP	0
61	ISSP	0
62	ITIC	0
63	JECC	0
64	JPFA	0
65	JKSY	0
66	KAEF	0
67	KBLI	0
68	KEJU	0
69	KIAS	0
70	KICI	0
71	KINO	0
72	KPAS	0
73	LION	0

No	Nama perusahaan	Kualitas audit
74	LMPI	0
75	LMSH	0
76	LIPIN	0
77	MAIN	0
78	MARK	1
79	MBTO	0
80	MLBI	0
81	MILA	0
82	MOLI	0
83	MART	0
84	MYOR	0
85	MYTX	0
86	PANI	1
87	PBID	1
88	PCAR	0
89	PEHA	0
90	PICO	0
91	POLU	1
92	PRAS	0
93	PSDN	0
94	PSGO	0
95	PURE	1
96	PYFA	0
97	ROTI	0
98	SIDO	0
99	SINI	0
100	SPID	0
101	SKBM	0
102	SKLT	0
103	SLIS	0
104	SMBR	0
105	SMCB	0
106	SMGR	0
107	SMKL	0
108	SMSM	1
109	SPMA	0
110	SRSN	0
111	SSTM	1

No	Nama perusahaan	Kualitas audit
112	STAR	0
113	STTP	0
114	SWAT	0
115	TCID	0
116	TIRT	1
117	TKIM	0
118	TOTO	0
119	TRIS	0
120	TRST	1
121	TSPC	0
122	UCID	1
123	ULTJ	0
124	UNIT	0
125	UNVR	1
126	VOKS	0
127	WIIM	1
128	WOOD	0
129	WSBP	0
130	WTON	0
131	YPAS	0
132	ZONE	0

Lampiran 4 data leverage

Leverage = Total Hutang / Total Aset

No	Nama Perusahaan	Total Hutang	Total Aset	Leverage
1	ADES	254,435.00	822,375.00	0.309390485
2	ADMG	47,404,827.00	255,228,195.00	0.185735071
3	AKPI	1,531.82	2,776.78	0.551653354
4	ALDO	391,708.00	925,114.00	0.423415925
5	ALKA	500,032.00	604,825.00	0.826738313
6	ALMI	1,623,927.00	2,189,038.00	0.741845048
7	ALTO	722,720.00	1,103,450.00	0.654963977
8	AMFG	5,328,124.00	8,738,055.00	0.609760868
9	ARGO	171,666,033.00	85,032,904.00	2.018818892
10	ARKA	346,631,471,248.00	468,807,357,015.00	0.739389999
11	ARNA	622,355.00	1,799,137.00	0.345918627
12	ASII	165,195.00	351,958.00	0.46935998
13	AUTO	4,365,175.00	16,015,709.00	0.272555839
14	BAJA	762,683.58	836,870.77	0.911351677
15	BATA	209,895.00	863,147.00	0.243174106
16	BELL	313,832.00	590,884.00	0.53112286
17	BIMA	173,964,702,574.00	89,327,328,853.00	1.947496973
18	BOLT	504,885.00	1,206,818.00	0.418360515
19	BRAM	58,823.00	279,485.00	0.210469256
20	BIRNA	1,309,332.00	2,263,113.00	0.578553523
21	BRPT	4,426,628.00	7,182,435.00	0.616312991
22	BATEK	2,832,632,209,365.00	4,975,248,130,342.00	0.569344912
23	BTON	46,327,027,431.00	230,561,123,774.00	0.200931652
24	BUDI	1,714,449.00	2,999,767.00	0.571527389
25	CAKK	108,072.00	329,920.00	0.32757032
26	CAMP	122.14	1,057.53	0.115495541
27	CBMF	85,030,777,174.00	273,741,128,990.00	0.310624777
28	CCSI	124,967,821.00	451,906,621.00	0.27653461
29	CEKA	261,784.00	1,393,079.00	0.187917555
30	CINT	131,822.00	521,494.00	0.252777597
31	CLEO	478,845.00	1,245,144.00	0.384569977
32	COCO	141,081,394,549.00	250,442,587,742.00	0.563328289
33	CIPIN	5,048,038.00	8,281,441.00	0.609560341
34	CTBN	70,872.00	172,322.00	0.411276564

No	Nama Perusahaan	Total Hutang	Total Aset	Leverage
35	DLTA	212,420.00	1,425,984.00	0.148963803
36	DMND	2,287,060.00	5,570,651.00	0.410555247
37	DPNS	36,039,752,024.00	318,141,387,900.00	0.113282186
38	DVLA	523,881,726.00	1,829,960,714.00	0.286280313
39	EKAD	115,691.00	968,234.00	0.119486612
40	ESIP	24,040,090,991.00	75,609,342,033.00	0.317951332
41	ESTI	47,655.00	61,112.00	0.779797748
42	FOOD	44,535.00	118,587.00	0.375547067
43	GDST	841,187.00	1,758,578.00	0.478333631
44	GDYR	68,002,673.00	120,360,141.00	0.564993298
45	GGRM	27,716,516.00	78,647,274.00	0.35241547
46	GJTL	12,620,444.00	18,856,075.00	0.669303872
47	GOOD	2,297.55	5,063.07	0.453785944
48	HMSP	15,223.00	50,903.00	0.299058995
49	HOKI	207,108,590,481.00	8.48676E+11	0.244037279
50	HRTA	1,099,943.00	2,311,190.00	0.47592063
51	ICBP	12,038.20	38,709.30	0.310989865
52	IGAR	80,669.00	617,595.00	0.130617962
53	IMPC	1,092,845.00	2,501,133.00	0.436939979
54	INAF	879,000.00	1,383,935.00	0.635145437
55	INAI	893,626.00	1,212,894.00	0.736771721
56	INCF	309,665.00	467,728.00	0.662062139
57	INCI	65,323.00	405,445.00	0.161114331
58	INDF	41,996.10	96,198.60	0.436556249
59	INOV	360,157,931.00	691,324,273.00	0.520968155
60	INTP	4,627.00	27,708.00	0.166991483
61	ISSP	3,325,841.00	6,424,507.00	0.517680345
62	ITIC	181,661,417,490.00	447,811,735,070.00	0.40566471
63	JECC	1,132.62	1,888.75	0.599666446
64	JPFA	13,736,841.00	25,185,009.00	0.545437208
65	JSKY	317,636.00	536,006.00	0.592597844
66	KAEF	10,939,950.00	18,352,877.00	0.596089104
67	KBLI	1,174.00	3,556.00	0.330146232
68	KEJU	230,619,409,786.00	666,313,386,673.00	0.346112527
69	KIAS	326,113,004,490.00	1,231,680,564,971.00	0.264770764
70	KICI	65.46	152.82	0.428347075
71	KINO	1,992,903.00	4,695,765.00	0.42440433

No	Nama Perusahaan	Total Hutang	Total Aset	Leverage
72	KPAS	109,247,270,606.00	255,330,406,694.00	0.427866277
73	LION	219,318.00	688,018.00	0.318767823
74	LMPI	448,321.00	737,642.00	0.607775859
75	LMSH	33,455.00	147,091.00	0.227444235
76	LIPIN	21,617,421,367.00	324,916,202,729.00	0.066532297
77	MAIN	2,537,251.00	4,648,577.00	0.545812407
78	MARK	142,231.00	441,254.00	0.322333622
79	MBTO	355,893.00	591,064.00	0.602122613
80	MLBI	1,750,943.00	2,896,950.00	0.60440912
81	MILA	3,225,136.00	5,758,103.00	0.560103909
82	MOLI	691,924.00	1,872,713.00	0.369476796
83	MART	164,121.00	532,763.00	0.308056303
84	MYOR	9,137,979.00	19,037,919.00	0.479988333
85	MYTX	3,374,481.00	3,686,259.00	0.91542157
86	PANI	79,744,555,995.00	119,708,955,785.00	0.666153635
87	PBID	671.00	2,339.00	0.286874733
88	PCAR	21,659,543,951.00	110,182,306,729.00	0.196579148
89	PEHA	1,275.11	2,096.72	0.608145103
90	PICO	825,977.00	1,127,616.00	0.732498475
91	POLU	178,706.00	343,523.00	0.520215531
92	PRAS	1,011,402.00	1,657,127.00	0.610334633
93	PSDN	587,529.00	763,492.00	0.769528692
94	PSGO	2,078,486.00	3,255,607.00	0.63843271
95	PURE	669,101.00	842,614.00	0.794077715
96	PYFA	66,060.00	190,786.00	0.346251821
97	ROTI	1,589.00	4,682.00	0.339384878
98	SIDO	472,191.00	3,536,898.00	0.133504274
99	SINI	153,242.00	178,542.00	0.858296647
100	SPID	1,554.58	2,470.79	0.629183379
101	SKBM	784.56	1,820.38	0.430986937
102	SKLT	410.00	791.00	0.518331226
103	SLIS	191,718.00	345,998.00	0.554101469
104	SMBR	2,088,977.00	5,571,270.00	0.374955262
105	SMCB	12,584,886.00	19,567,498.00	0.643152538
106	SMGR	43,915,143.00	79,807,067.00	0.550266344
107	SMKL	1,020,362,428,939.00	1,695,541,272,277.00	0.601791561
108	SMSM	665.00	3,107.00	0.214032829

No	Nama Perusahaan	Total Hutang	Total Aset	Leverage
109	SPMA	994.60	2,372.10	0.419290924
110	SRSN	264,647.00	779,247.00	0.339618888
111	SSTM	314,417.00	514,766.00	0.610795973
112	STAR	89,794.00	579,813.00	0.154867173
113	STTP	733,556.00	2,881,563.00	0.254568788
114	SWAT	251,115,612,443.00	605,688,084,522.00	0.414595596
115	TCID	532,049.00	2,551,193.00	0.208549098
116	TIRT	859,737.00	895,683.00	0.959867498
117	TKIM	1,677,008.00	3,062,331.00	0.201200981
118	TOTO	1,339,772.00	2,918,467.00	0.459067038
119	TRIS	486,633.00	1,147,246.00	0.424174937
120	TRST	2,174,561.00	4,349,023.00	0.500011382
121	TSPC	2,581,733,610,850.00	8,372,769,580,743.00	0.308348819
122	UCID	3,974,444.00	8,316,053.00	0.477924323
123	ULTJ	953,283.00	6,608,422.00	0.144252743
124	UNIT	171,001.00	417,735.00	0.409352819
125	UNVR	15,368.00	20,649.00	0.744249116
126	VOKS	1,918,323.97	3,027,942.16	0.633540493
127	WIIM	266,351.00	1,299,522.00	0.204960747
128	WOOD	2,811,776,373,408.00	5,515,384,761,490.00	0.509806024
129	WSBP	8,014,571.00	16,149,122.00	0.496285247
130	WTON	6,829,449.00	10,337,895.00	0.660622786
131	YPAS	156,887.00	278,237.00	0.563861025
132	ZONE	233,342.00	538,645.00	0.433201831

Lampiran 5 biaya modal

$$r = \frac{(B_t + X_{t+1} - P_t)}{P_t}$$

Keterangan:

- r = biaya modal ekuitas
 B_t = nilai buku per lembar saham periode t
 P_t = harga saham pada periode t
 X_{t+1} = laba per lembar saham periode t+1

No	Nama Perusahaan	Nilai Buku Per Lembar Saham Periode t	Harga Saham periode t	Laba Per Lembar Saham periode t+1	Biaya Modal
1	ADES	104.72	1,045.00	142.00	-76.3906
2	ADMG	534.39	186.00	-0.01	187.3011
3	AKPI	183.08	470.00	89.00	-42.1101
4	ALDO	484.91	428.00	35.61	21.61788
5	ALKA	206.42	418.00	14.16	47.2296
6	ALMI	355.54	358.00	-485.08	-136.185
7	ALTO	575.31	398.00	-2.91	43.81882
8	AMFG	785.70	3,430.00	-305.00	-85.9855
9	ARGO	-0.26	1,705.00	0.02	-100.014
10	ARKA	61.09	2,090.00	1.47	-97.0068
11	ARNA	2.72	436.00	29.41	-92.6307
12	ASII	46.13	6,925.00	536.00	91.59375
13	AUTO	2.42	1,240.00	153.00	-87.4664
14	BAJA	41.22	62.00	0.62	-32.524
15	BATA	0.66	650.00	18.03	-97.124
16	BELL	407.51	520.00	14.71	-18.8045
17	BIMA	106.03	50.00	239.00	590.0699
18	BOLT	0.32	841.00	32.05	-96.1505
19	BRAM	490.36	10,800.00	0.03	-95.4594
20	BIRNA	0.97	1,070.00	-163.00	-115.143
21	BRPT	0.03	1,510.00	0.00	-99.9979
22	BATEK	18.84	50.00	-1.81	-65.9385
23	BTON	320.22	210.00	1.90	53.39228
24	BUDI	0.29	103.00	13.61	-86.509
25	CAKK	184.37	70.00	1.72	165.8386
26	CAMP	158.95	374.00	13.04	-54.0147
27	CBMF	0.46	35.00	35.00	1.307085

No	Nama Perusahaan	Nilai Buku Per Lembar Saham Periode t	Harga Saham periode t	Laba Per Lembar Saham periode t+1	Biaya Modal
28	CCSI	0.33	258.00	0.06	-99.85
29	CEKA	0.40	1,670.00	362.00	-78.2992
30	CINT	389.67	302.00	7.08	31.37464
31	CLEO	63.86	545.00	11.00	-86.2645
32	COCO	0.21	910.00	16.15	-98.2017
33	CIPIN	0.20	6,500.00	222.00	-96.5816
34	CTBN	0.04	3,150.00	0.00	99.99866
35	DLTA	1515.06	6,800.00	397.00	-71.8815
36	DMND	0.03	930.00	42.00	-95.4803
37	DPNS	85.19	254.00	15.59	-60.3214
38	DVLA	1.17	2,250.00	198.00	-91.1481
39	EKAD	1.22	1,235.00	106.00	-91.3182
40	ESIP	0.27	300.00	3.40	98.77714
41	ESTI	0.01	775.00	0.00	-99.9992
42	FOOD	0.00	119.00	2.12	-98.2181
43	GDST	0.00	62.00	317.00	411.2922
44	GDYR	0.13	2,000.00	0.00	-99.9938
45	GGRM	26.47	42,500.00	5,655.00	-86.6318
46	GJTL	0.00	585.00	77.00	-86.8373
47	GOOD	100.00	1,510.00	56.49	-89.6364
48	HMSP	307.59	2,100.00	118.00	-79.734
49	HOKI	269.75	940.00	44.00	-66.6227
50	HRTA	0.00	306.00	32.60	-89.3463
51	ICBP	3.32	11,150.00	432.00	-96.0958
52	IGAR	5.52	340.00	44.86	-85.1815
53	IMPC	291.36	2,489.00	21.45	-87.4323
54	INAF	0.16	870.00	2.57	-99.6859
55	INAI	503.90	440.00	53.00	26.56709
56	INCF	6.76	5,000.00	-294.00	-105.745
57	INCI	0.00	418.00	70.00	-83.2532
58	INDF	6.17	7,925.00	559.00	-92.8685
59	INOV	0.18	304.00	12.46	-95.8411
60	INTP	6.27	19,025.00	498.56	-97.3465
61	ISSP	0.43	184.00	26.26	-85.4939
62	ITIC	97.11	2,600.00	-8.73	-96.6006

No	Nama Perusahaan	Nilai Buku Per Lembar Saham Periode t	Harga Saham periode t	Laba Per Lembar Saham periode t+1	Biaya Modal
63	JECC	5.00	6,175.00	678.03	-88.9388
64	JPFA	10.20	1,535.00	151.00	-89.4984
65	JKSY	0.11	210.00	7.00	-96.6155
66	KAEF	0.01	1,250.00	-2.29	-100.182
67	KBLI	0.01	525.00	104	-80.1893
68	KEJU	0.85	940.00	80.00	-91.3988
69	KIAS	60.66	64.00	-31.84	-54.9721
70	KICI	0.02	202.00	-11.49	-105.68
71	KINO	1.89	3,430.00	384.00	-88.7495
72	KPAS	19.02	65.00	0.74	-69.5997
73	LION	0.90	465.00	2.00	-99.3761
74	LMPI	28.69	89.00	-41.00	-113.834
75	LMSH	118.37	476.00	-190.00	-115.048
76	LIPIN	2.39	284.00	70.00	-74.51
77	MAIN	9.06	1,005.00	68.00	-92.3323
78	MARK	3.93	1,985.00	16.16	-98.9877
79	MBTO	219.79	94.00	-42.30	88.82019
80	MLBI	0.00	15,500.00	572.00	-96.3097
81	MILA	0.00	1,235.00	98.49	-92.0249
82	MOLI	0.00	930.00	22.00	-97.6344
83	MART	8.61	153.00	0.31	-94.1679
84	MYOR	0.00	2,050.00	89.00	-95.6585
85	MYTX	0.40	56.00	0.00	-99.2814
86	PANI	3.99	113.00	-2.99	-99.1189
87	PBID	0.89	980.00	118.90	-87.7766
88	PCAR	72.17	1,100.00	-11.50	-94.4844
89	PEHA	0.98	1,075.00	121.00	-88.6532
90	PICO	0.53	1,650.00	8.60	-99.4466
91	POLU	0.22	2,400.00	14.00	-99.4075
92	PRAS	0.92	136.00	-63.88	-146.293
93	PSDN	0.12	153.00	-33.00	-121.489
94	PSGO	2.05	200.00	-11.22	-104.586
95	PURE	1.30	270.00	-20.52	-107.118
96	PYFA	23.31	198.00	17.46	-79.4092
97	ROTI	18.59	1,300.00	49.29	-94.7782

No	Nama Perusahaan	Nilai Buku Per Lembar Saham Periode t	Harga Saham periode t	Laba Per Lembar Saham periode t+1	Biaya Modal
98	SIDO	20.43	1,275.00	54.30	-94.1387
99	SINI	56.22	1,650.00	6.06	-96.2253
100	SPID	0.68	1,025.00	59.58	-94.1206
101	SKBM	0.60	410.00	2.43	-99.2609
102	SKLT	0.06	1,610.00	65.00	-95.9593
103	SLIS	0.08	4,290.00	26.68	-99.3763
104	SMBR	0.00	440.00	3.00	-99.3181
105	SMCB	0.91	1,180.00	65.00	-94.4143
106	SMGR	5.71	11,500.00	403.00	-96.446
107	SMKL	0.82	236.00	8.63	-95.9964
108	SMSM	74.32	1,409.00	100.00	-87.6279
109	SPMA	0.65	334.00	136.90	-58.8169
110	SRSN	8.55	68.00	7.11	-76.9733
111	SSTM	171.11	530.00	-18.00	-71.1122
112	STAR	102.09	153.00	0.406	-33.0109
113	STTP	1639.70	4,500.00	368.41	-55.3753
114	SWAT	53.38	103.00	1.03	-47.1715
115	TCID	1004.22	11,000.00	722	-84.3071
116	TIRT	35.53	53.00	-51.14	-129.457
117	TKIM	0.31	10,275.00	0.0535	-99.9965
118	TOTO	1.86	292.00	13.62	-94.6971
119	TRIS	210.29	266.00	0.71	20.67684
120	TRST	774.38	420.00	0.00	84.37644
121	TSPC	31.95	1,395.00	123.00	-88.8926
122	UCID	21.92	1,870.00	96	-93.6939
123	ULTJ	489.45	1,680.00	89	-65.5683
124	UNIT	327.05	179.00	7.65	86.98345
125	UNVR	69.23	42,000.00	969	-97.528
126	VOKS	267.02	402.00	50.11	-21.1126
127	WIIM	49.20	168.00	12.99	-62.9812
128	WOOD	428.72	685.00	34.49	-32.3783
129	WSBP	308.58	304.00	32.88	12.32268
130	WTON	402.55	450.00	58.79	2.52089
131	YPAS	181.66	550.00	5	-66.0618
132	ZONE	535.46	496.00	64	20.85851

Lampiran 6 laporan keuangan (olah)

No	nama perusahaan	biaya modal (Y)	Asimetri informasi	Kualitas audit	leverage
1	ADES	-76.3906	10.47619	1	1.30939
2	ADMG	187.3011	72.02925	0	0.185735
3	AKPI	-42.1101	29.26829	0	0.551653
4	ALDO	21.61788	167.4352	1	1.423416
5	ALKA	47.2296	42.03822	0	0.826738
6	ALMI	-136.185	20.96774	1	0.741845
7	ALTO	43.81882	13.33333	0	0.654964
8	AMFG	-85.9855	23.62205	0	0.609761
9	ARGO	-100.014	6.666667	0	2.018819
10	ARKA	-97.0068	60.57143	0	0.73939
11	ARNA	-92.6307	25.53191	0	0.345919
12	ASII	91.59375	29.05405	1	0.46936
13	AUTO	-87.4664	4.498978	0	0.272556
14	BAJA	-32.524	79.76879	1	0.911352
15	BATA	-97.124	85.18173	0	0.243174
16	BELL	-18.8045	18.66667	0	0.531123
17	BIMA	590.0699	27.58621	1	1.947497
18	BOLT	-96.1505	19.29521	0	0.418361
19	BRAM	-95.4594	75.86207	1	1.210469
20	BIRNA	-115.143	20	0	0.578554
21	BRPT	-99.9979	53.24948	0	0.616313
22	BATEK	-65.9385	6.451613	0	0.569345
23	BTON	53.39228	18.54637	1	1.200932
24	BUDI	-86.509	13.33333	0	0.571527
25	CAKK	165.8386	67.46988	0	0.32757
26	CAMP	-54.0147	74.86438	0	0.115496
27	CBMF	1.307085	6.864989	0	0.310625
28	CCSI	-99.85	32.72727	0	0.276535
29	CEKA	-78.2992	13.29114	1	0.187918
30	CINT	31.37464	27.06767	1	0.252778
31	CLEO	-86.2645	20.60164	0	0.38457
32	COCO	-98.2017	9.577465	0	0.563328
33	CIPIN	-96.5816	40.31621	0	0.60956
34	CTBN	99.99866	2.507837	0	0.411277

No	nama perusahaan	biaya modal (Y)	Asimetri informasi	Kualitas audit	leverage
35	DLTA	-71.8815	7.02403	0	0.148964
36	DMND	-95.4803	48.78049	1	0.410555
37	DPNS	-60.3214	10.52632	0	0.113282
38	DVLA	-91.1481	32.75862	0	0.28628
39	EKAD	-91.3182	1.212121	0	0.119487
40	ESIP	98.77714	61.07226	0	0.317951
41	ESTI	-99.9992	24.63768	0	0.779798
42	FOOD	-98.2181	51.08225	0	0.375547
43	GDST	411.2922	65.03067	0	0.478334
44	GDYR	-99.9938	0.752823	0	0.564993
45	GGRM	-86.6318	1.212121	0	0.352415
46	GJTL	-86.8373	15.13944	0	0.669304
47	GOOD	-89.6364	8.945687	0	0.453786
48	HMSP	-79.734	21.59624	0	0.299059
49	HOKI	-66.6227	19.49861	0	0.244037
50	HRTA	-89.3463	17.79359	1	0.475921
51	ICBP	-96.0958	15.45064	0	0.31099
52	IGAR	-85.1815	2.967359	0	0.130618
53	IMPC	-87.4323	2.898551	0	0.43694
54	INAF	-99.6859	132.3202	1	0.635145
55	INAI	26.56709	13.95349	0	0.736772
56	INCF	-105.745	40	0	0.662062
57	INCI	-83.2532	21.67488	0	0.161114
58	INDF	-92.8685	31.65468	1	0.436556
59	INOV	-95.8411	25	0	0.520968
60	INTP	-97.3465	20.01308	0	0.166991
61	ISSP	-85.4939	97.84615	0	0.51768
62	ITIC	-96.6006	53.34957	0	0.405665
63	JECC	-88.9388	43.90244	0	0.599666
64	JPFA	-89.4984	22.75449	0	0.545437
65	JKSY	-96.6155	125.9912	0	0.592598
66	KAEF	-100.182	64.85569	0	0.596089
67	KBLI	-80.1893	26.16034	0	0.330146
68	KEJU	-91.3988	5.714286	0	0.346113
69	KIAS	-54.9721	53.7931	0	0.264771
70	KICI	-105.68	74.54844	0	0.428347

No	nama perusahaan	biaya modal (Y)	Asimetri informasi	Kualitas audit	leverage
71	KINO	-88.7495	34.00268	0	0.424404
72	KPAS	-69.5997	67.5	0	0.427866
73	LION	-99.3761	26.92308	0	0.318768
74	LMPI	-113.834	72.52747	0	0.607776
75	LMSH	-115.048	45.77114	0	0.227444
76	LIPIN	-74.51	13.43284	0	0.066532
77	MAIN	-92.3323	18.18182	0	0.545812
78	MARK	-98.9877	20.39735	1	0.322334
79	MBTO	88.82019	25.53191	0	0.602123
80	MLBI	-96.3097	28.6509	0	0.604409
81	MILA	-92.0249	62.06897	0	0.560104
82	MOLI	-97.6344	28.08023	0	0.369477
83	MART	-94.1679	10.86262	0	0.308056
84	MYOR	-95.6585	7.407407	0	0.479988
85	MYTX	-99.2814	40	0	0.915422
86	PANI	-99.1189	27.13568	1	0.666154
87	PBID	-87.7766	17.41176	1	0.286875
88	PCAR	-94.4844	80.11204	0	0.196579
89	PEHA	-88.6532	42.10526	0	0.608145
90	PICO	-99.4466	108.6505	0	0.732498
91	POLU	-99.4075	34.34343	1	0.520216
92	PRAS	-146.293	19.2691	0	0.610335
93	PSDN	-121.489	62.06897	0	0.769529
94	PSGO	-104.586	41.07143	0	0.638433
95	PURE	-107.118	147.4635	1	0.794078
96	PYFA	-79.4092	10.98901	0	0.346252
97	ROTI	-94.7782	17.96875	0	0.339385
98	SIDO	-94.1387	20.77393	0	0.133504
99	SINI	-96.2253	89.27039	0	0.858297
100	SPID	-94.1206	26.25298	0	0.629183
101	SKBM	-99.2609	82.92683	0	0.430987
102	SKLT	-95.9593	7.073955	0	0.518331
103	SLIS	-99.3763	188.0825	0	0.554101
104	SMBR	-99.3181	59.25926	0	0.374955
105	SMCB	-94.4143	29.12621	0	0.643153
106	SMGR	-96.446	33.21212	0	0.550266

No	nama perusahaan	biaya modal (Y)	Asimetri informasi	Kualitas audit	leverage
107	SMKL	-95.9964	15.9292	0	0.601792
108	SMSM	-87.6279	37.39837	1	0.214033
109	SPMA	-58.8169	23.0303	0	0.419291
110	SRSN	-76.9733	16.2963	0	0.339619
111	SSTM	-71.1122	83.14607	1	1.610796
112	STAR	-33.0109	51.341	0	0.154867
113	STTP	-55.3753	7.118255	0	0.254569
114	SWAT	-47.1715	45.88745	0	0.414596
115	TCID	-84.3071	7.860262	0	0.208549
116	TIRT	-129.457	40	1	0.959867
117	TKIM	-99.9965	30.21915	0	0.201201
118	TOTO	-94.6971	13.33333	0	0.459067
119	TRIS	20.67684	53.65854	0	0.424175
120	TRST	84.37644	5.378973	1	1.500011
121	TSPC	-88.8926	15.87302	0	0.308349
122	UCID	-93.6939	26.81564	1	1.477924
123	ULTJ	-65.5683	19.57187	0	0.144253
124	UNIT	86.98345	24.13793	0	0.409353
125	UNVR	-97.528	14.48276	1	1.744249
126	VOKS	-21.1126	42.9003	0	0.63354
127	WIIM	-62.9812	25.20107	1	0.204961
128	WOOD	-32.3783	32.16783	0	0.509806
129	WSBP	12.32268	20	0	0.496285
130	WTON	2.52089	19.38326	0	0.660623
131	YPAS	-66.0618	52.25225	0	0.563861
132	ZONE	20.85851	15.82734	0	0.433202

Lampiran 7 hasil analisis regresi linier

Descriptive Statistics

	Mean	Std. Deviation	N
cost_of_equity_capital	.5351	.35475	132
asimetri_informasi	-57.3803	92.14235	132
kualitas_audit	36.8618	33.08859	132
leverage	.1970	.39922	132

Correlations

		cost_of_e quity_capi tal	asimetri_i nformasi	kualitas_ audit	leverage
Pearson	cost_of_equity_capital	1.000	.217	.158	.431
Correlation	asimetri_informasi	.217	1.000	.012	.111
	kualitas_audit	.158	.012	1.000	.128
	leverage	.431	.111	.128	1.000
	Sig. (1-tailed)	cost_of_equity_capital	.	.006	.035
Sig. (1-tailed)	asimetri_informasi	.006	.	.447	.103
	kualitas_audit	.035	.447	.	.072
	leverage	.000	.103	.072	.
	N	cost_of_equity_capital	132	132	132
N	asimetri_informasi	132	132	132	132
	kualitas_audit	132	132	132	132
	leverage	132	132	132	132

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	leverage, asimetri_informasi , kualitas_audit ^b	.	Enter

a. Dependent Variable: cost_of_equity_capital

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.475 ^a	.226	.208	.31577	1.794

a. Predictors: (Constant), leverage, asimetri_informasi, kualitas_audit

b. Dependent Variable: cost_of_equity_capital

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.723	3	1.241	12.447	.000 ^b
	Residual	12.763	128	.100		
	Total	16.486	131			

a. Dependent Variable: cost_of_equity_capital

b. Predictors: (Constant), leverage, asimetri_informasi, kualitas_audit

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.462	.046		9.964	.000		
	asimetri_informasi	.001	.000	.171	2.190	.030	.988	1.012
	kualitas_audit	.001	.001	.105	1.341	.182	.984	1.017
	leverage	.354	.070	.399	5.056	.000	.972	1.029

a. Dependent Variable: cost_of_equity_capital

Collinearity Diagnostics^a

Model	Dimensi	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	asimetri_informasi	kualitas_audit	leverage
1	1	2.383	1.000	.05	.05	.06	.05
	2	.853	1.671	.00	.38	.00	.50
	3	.533	2.114	.03	.43	.28	.42
	4	.230	3.221	.91	.14	.66	.03

a. Dependent Variable: cost_of_equity_capital

Casewise Diagnostics^a

Case Number	Std. Residual	cost_of_equity_ca		Residual
		pital	Predicted Value	
9	5.117	2.02	.4031	1.61572
125	3.092	1.74	.7680	.97624

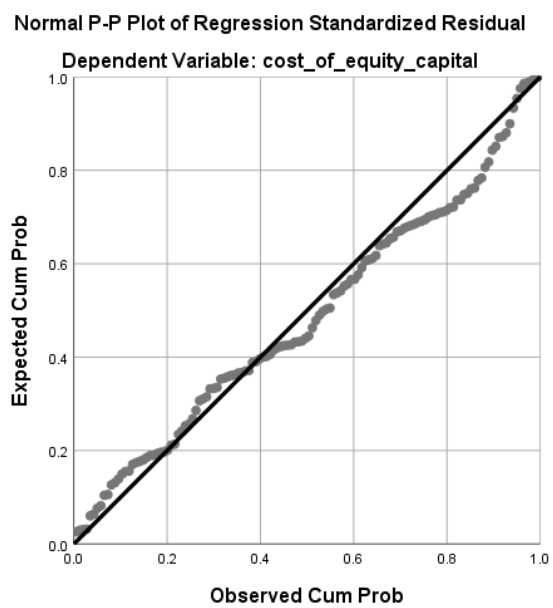
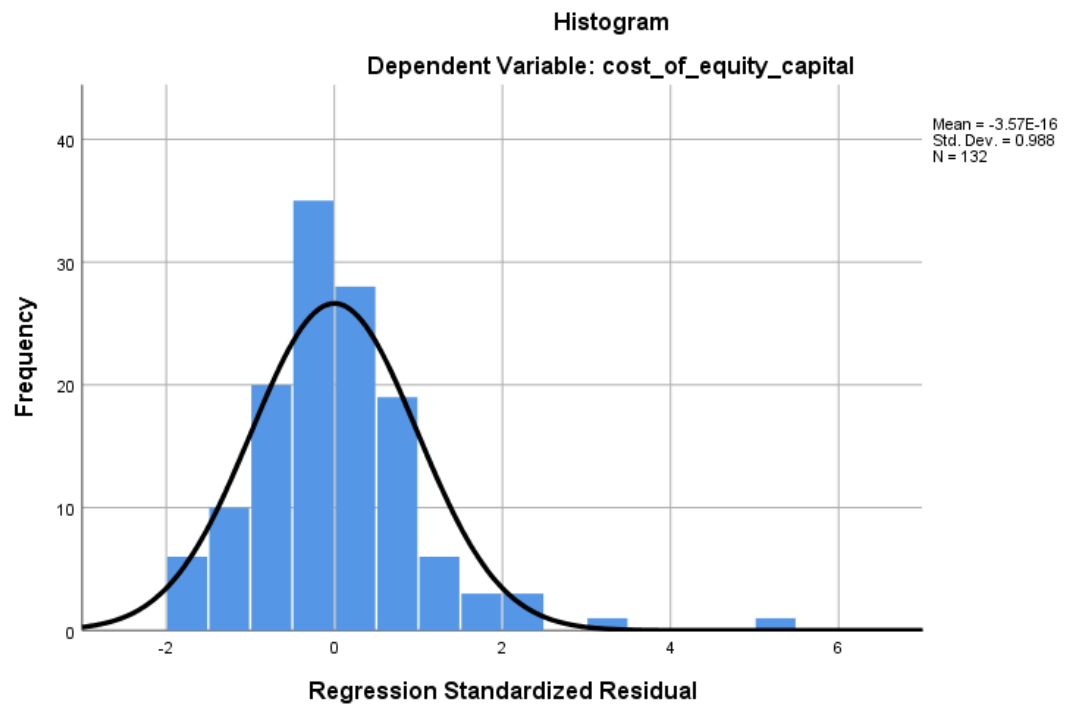
a. Dependent Variable: cost_of_equity_capital

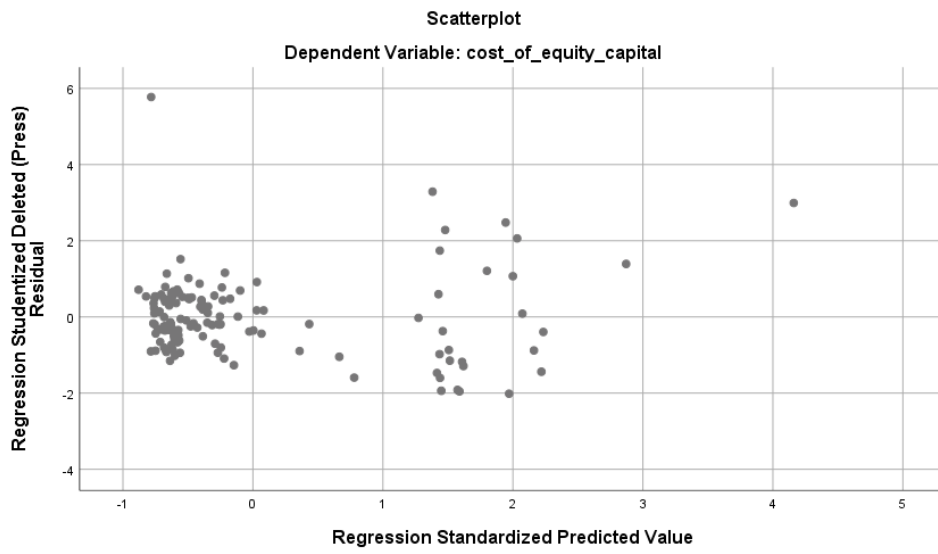
Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	.3868	1.2365	.5351	.16859	132
Std. Predicted Value	-.880	4.160	.000	1.000	132
Standard Error of Predicted Value	.032	.199	.049	.025	132
Adjusted Predicted Value	.3763	.9493	.5325	.16006	132
Residual	-.61447	1.61572	.00000	.31213	132
Std. Residual	-1.946	5.117	.000	.988	132
Stud. Residual	-1.991	5.159	.003	1.019	132
Deleted Residual	-.64347	1.64255	.00258	.33414	132
Stud. Deleted Residual	-2.015	5.774	.010	1.052	132
Mahal. Distance	.321	51.191	2.977	5.798	132
Cook's Distance	.000	1.395	.020	.123	132
Centered Leverage Value	.002	.391	.023	.044	132

a. Dependent Variable: cost_of_equity_capital

Charts





Lampiran 8 hasil uji kolmogorof

One-Sample Kolmogorov-Smirnov Test

		asimetri	kualitas_ audit	leverage	cost_of_equity_ capital
N		132	132	132	132
Normal Parameters ^{a,b}	Mean	36.8618	.1364	.4745	-62.8087
	Std. Deviation	33.08859	.34448	.27082	88.50309
Most Extreme	Absolute	.174	.518	.122	.278
Differences	Positive	.174	.518	.122	.278
	Negative	-.138	-.346	-.084	-.255
Test Statistic		.174	.518	.122	.278

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.