

Lampiran



Lampiran 1

Daftar Sampel Perusahaan

Keterangan	Jumlah
I. Perusahaan manufaktur yang terdaftar di BEI 2015-2018	154
II. Secara rutin mempublikasikan laporan keuangan lengkap	97
III. Melaporkan laporan keuangan dalam mata uang rupiah	70
IV. Menghasilkan laba selama periode yang diteliti	40
Total perusahaan yang memenuhi kriteria	40
Total perusahaan*periode penelitian (2015-2018)	40
Jumlah sampel yang dapat diolah	40

Sumber: Data dari www.sahamok.com diolah

Lampiran 2

Daftar Perusahaan Manufaktur

No	Emiten	Kriteria				Sampel
		I	II	III	IV	
Sektor Industri Dasar dan Kimia						
Sub Sektor Semen						
1	INTP (Indocement Tunggal Prakasa Tbk)	O	X	X	X	X
2	SMBR (Semen Baturaja Persero Tbk)	O	X	X	X	X
3	SMCB (Holcim Indonesia Tbk d.h Semen Cibinong Tbk)	O	O	O	X	X
4	SMGR (Semen Indonesia Tbk d.h Semen Gresik)	O	X	X	X	X
5	WSBP (Waskita Beton Precast Tbk)	O	X	X	X	X
6	WTON (Wijaya Karya Beton Tbk)	O	X	X	X	X
Jumlah		6	1	1	0	0

Sub Sektor Keramik, Porselen, & Kaca						
1	AMFG (Asahimas Flat Glass Tbk)	O	X	X	X	X
2	ARNA (Arwana Citra Mulia Tbk)	O	X	X	X	X
3	IKAI (Inti Keramik Alam Asri Industri Tbk)	O	X	X	X	X
4	KIAS (Keramik Indonesia Assosiasi Tbk)	O	O	O	X	X
5	MARK (Mark Dynamics Indonesia Tbk)	O	X	X	X	X
6	MLIA (Mulia Industrindo Tbk)	O	O	X	X	X
7	TOTO (Surya Toto Indonesia Tbk)	O	O	O	O	O
Jumlah		7	3	2	1	1

Sub Sektor Logam & Sejenisnya						
1	ALKA (Alaska Industrindo Tbk)	O	O	O	X	X
2	ALMI (Alumindo Light Metal Industry Tbk)	O	O	O	X	X
3	BAJA (Saranaentral Bajatama Tbk)	O	O	O	X	X
4	BTON (Beton Jaya Manunggal Tbk)	O	O	O	X	X
5	CTBN (Citra Turbindo Tbk)	O	O	X	X	X
6	GDST (Gunawan Dianjaya Steel Tbk)	O	O	O	X	X
7	INAI (Indal Alumunium Industry Tbk)	O	O	O	O	O
8	ISSP (Steel Pipe Industry of Indonesia Tbk)	O	X	X	X	X
9	JKSW (Jakarta Kyoei Steel Work LTD Tbk)	O	O	O	X	X
10	JPRS (Jaya Pari Steel Tbk)	O	O	O	X	X

11	KRAS (Krakatau Steel Tbk)	O	O	X	X	X
12	LION (Lion Metal Work Tbk)	O	X	X	X	X
13	LMSH (Lionmesh Prima Tbk)	O	O	O	O	O
14	NIKL (Pelat Timah Nusantara Tbk)	O	O	X	X	X
15	PICO (Pelangi Indah Canindo Tbk)	O	X	X	X	X
16	TBMS (Tembaga Mulia Semanan Tbk)	O	O	X	X	X
Jumlah		16	13	9	2	2

Sub Sektor Kimia						
1	AGII (Aneka Gas Industri Tbk)	O	X	X	X	X
2	BRPT (Barito Pasific Tbk)	O	O	X	X	X
3	BUDI (Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk)	O	O	O	O	O
4	DPNS (Duta Pertiwi Nusantara Tbk)	O	O	O	O	O
5	EKAD (Ekadharma International Tbk)	O	O	O	O	O
6	ETWA (Eterindo Wahanatama Tbk)	O	X	X	X	X
7	INCI (Intan Wijaya International Tbk)	O	O	O	O	O
8	MDKI (Emdeki Utama Tbk)	O	X	X	X	X
9	SOBI (Sorini Asia Argo Corporindo Tbk)	X	X	X	X	X
10	SRSN (Indo Acitama Tbk)	O	O	O	O	O
11	TPIA (Chandra Asri Petrochemical Tbk)	O	O	X	X	X
12	UNIC (Unggul Indah Cahaya Tbk)	O	O	X	X	X
Jumlah		11	8	5	5	5

Sub Sektor Plastik & Kemasan						
1	AKKU (Alam Karya Unggul Tbk)	O	X	X	X	X
2	AKPI (Argha Karya Prima Industry Tbk)	O	O	O	O	O
3	APLI (Asiaplast Industries Tbk)	O	X	X	X	X
4	BRNA (Berlina Tbk)	O	O	O	X	X
5	FPNI (Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk)	O	O	X	X	X
6	IGAR (Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk)	O	O	O	O	O
7	IMPC (Impact Pratama Industri Tbk)	O	X	X	X	X
8	IPOL (Indopoly Swakarsa Industry Tbk)	O	O	X	X	X
9	PBID (Panca Budi Idaman Tbk)	O	X	X	X	X
10	SIAP (Sekawan Intipratama Tbk)	O	X	X	X	X
11	SIMA (Siwani Makmur Tbk)	O	O	O	X	X
12	TALF (Tunas Alfin Tbk)	O	O	O	O	O
13	TRST (Trias Sentosa Tbk)	O	O	O	O	O

14	YPAS (Yana Prima Hasta Persada Tbk)	O	O	O	X	X
Jumlah		14	9	7	4	4

Sub Sektor Pakan Ternak						
1	CPIN (Charoen Pokphand Indonesia Tbk)	O	O	O	O	O
2	JPFA (Japfa Comfeed Indonesia Tbk)	O	O	O	O	O
3	MAIN (Malindo Feedmill Tbk)	O	O	O	X	X
4	SIPD (Searad Produce Tbk)	O	O	O	X	X
Jumlah		4	4	4	2	2

Sub Sektor Kayu & Pengolahannya						
1	SULI (SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk)	O	O	X	X	X
2	TIRT (Tirta Mahakam Resources Tbk)	O	O	O	X	X
Jumlah		2	2	1	0	0

Sub Sektor Pulp & Kertas						
1	ALDO (Alkindo Naratama Tbk)	O	X	X	X	X
2	DAJK (Dwi Anekajaya Kemasindo Tbk)	O	X	X	X	X
3	FASW (Fajar Surya Wisesa Tbk)	O	X	X	X	X
4	INKP (Indah Kiat Pulp & paper Tbk)	O	O	X	X	X
5	INRU (Toba Pulp Lestari Tbk)	O	O	X	X	X
6	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	O	O	O	X	X
7	KDSI (Kedaung Setia Industrial Tbk)	O	O	O	O	O
8	SPMA (Suparma Tbk)	O	O	O	X	X
9	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	O	O	X	X	X
Jumlah		9	6	3	1	1

Sektor Aneka Industri

Sub Sektor Mesin dan Alat Berat						
1	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	O	X	X	X	X
2	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	O	X	X	X	X
3	KRAH (Grand Kartech Tbk)	O	X	X	X	X
Jumlah		3	0	0	0	0

Sub Sektor Otomotif dan Komponen						
1	ASII (Astra International Tbk)	O	X	X	X	X
2	AUTO (Astra Otoparts Tbk)	O	X	X	X	X
3	BOLT (Garuda Metalindo Tbk)	O	X	X	X	X

4	BRAM (Indo Kordsa Tbk d.h Branta Mulia Tbk)	0	0	X	X	X
5	GDYR (Goodyear Indonesia Tbk)	0	0	X	X	X
6	GJTL (Gajah Tunggal Tbk)	0	X	X	X	X
7	IMAS (Indomobil Sukses International Tbk)	0	0	0	X	X
8	INDS (Indospring Tbk)	0	X	X	X	X
9	LPIN (Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk)	0	0	0	X	X
10	MASA (Multistrada Arah Sarana Tbk)	0	0	X	X	X
11	NIPS (Nippers Tbk)	0	X	X	X	X
12	PRAS (Prima Alloy Steel Universal Tbk)	0	X	X	X	X
13	SMSM (Selamat Sempurna Tbk)	0	0	0	0	0
Jumlah		13	6	3	1	1

Sub Sektor Tekstil dan Garment						
1	ADMG (Polychmen Indonesia Tbk)	0	0	X	X	X
2	ARGO (Argo Pantas Tbk)	0	0	X	X	X
3	BELL (Trisula Textile Industries Tbk)	0	X	X	X	X
4	CNTX (Century Textile Industry Tbk)	0	X	X	X	X
5	ERTX (Eratex Djaya Tbk)	0	0	X	X	X
6	ESTI (Ever Shine Tex Tbk)	0	0	X	X	X
7	HDTX (Panasia Indo Resources Tbk d.h Panasia Indosyntec Tbk)	0	0	0	X	X
8	INDR (Indo Rama Synthetic Tbk)	0	0	X	X	X
9	MYTX (Apac Citra Centertex Tbk)	0	X	X	X	X
10	PBRX (Pan Brothers Tbk)	0	0	X	X	X
11	POLY (Asia Pasific Fibers Tbk d.h Polysindo Eka Persada Tbk)	0	0	X	X	X
12	RICY (Ricky Putra Globalindo Tbk)	0	0	0	0	0
13	SRIL (Sri Rejeki Isman Tbk)	0	0	X	X	X
14	SSTM (Sunson Textile Manufacturer Tbk)	0	X	X	X	X
15	STAR (Star Petrochem Tbk)	0	0	0	0	0
16	TFCO (Tifico Fiber Indonesia Tbk)	0	0	X	X	X
17	TRIS (Trisula International Tbk)	0	0	0	0	0
18	UNIT (Nusantara Inti Corpora Tbk)	0	0	0	0	0
19	UNTX (Unitex Tbk)	X	X	X	X	X
Jumlah		18	14	5	4	4

Sub Sektor Alas Kaki						
1	BATA (Sepatu Bata Tbk)	0	0	0	0	0
2	BIMA (Primarindo Asia Infrastructure Tbk d.h Bintang Kharisma Tbk)	0	0	0	X	X

Jumlah	2	2	2	1	1
---------------	---	---	---	---	---

Sub Sektor Kabel						
1	IKBI (Sumi Indo Kabel Tbk)	O	X	X	X	X
2	JECC (Jembo Cable Company Tbk)	O	O	O	O	O
3	KBLI (KMI Wire and Cable Tbk)	O	X	X	X	X
4	KBLM (Kabelindo Murni Tbk)	O	O	O	O	O
5	SCCO (Supreme Cable Manufacturing and Commerce Tbk)	O	X	X	X	X
6	VOKS (Voksel Electric Tbk)	O	O	O	X	X
Jumlah		6	3	3	2	2

Sub Sektor Elektronika						
1	PTSN (Sat Nusa Persada Tbk)	O	O	X	X	X
Jumlah		1	1	0	0	0

Sektor Industri Barang Konsumsi

Sub Sektor Makanan dan Minuman						
1	AISA (Tiga Pilar Sejahtera Food Tbk)	O	O	O	X	X
2	ALTO (Tri Banyan Tirta Tbk)	O	O	O	X	X
3	CAMP (Campine Ice Cream Industry Tbk)	O	X	X	X	X
4	CEKA (Wilmar Cahaya Indonesia Tbk d.h Cahaya Kalbar Tbk)	O	X	X	X	X
5	DAVO (Davomas Abadi Tbk)	X	X	X	X	X
6	CLEO (Sariguna Primatirta Tbk)	O	X	X	X	X
7	DLTA (Delta Jakarta Tbk)	O	O	O	O	O
8	HOKI (Buyung Poetra Sembada Tbk)	O	X	X	X	X
9	ICBP (Indofood CBF Sukses Makmur Tbk)	O	O	O	O	O
10	INDF (Indofood Sukses Makmur Tbk)	O	O	O	O	O
11	MLBI (Multi Bintang Indonesia Tbk)	O	O	O	O	O
12	MYOR (Mayora Indah Tbk)	O	X	X	X	X
13	PCAR (Prima Cakrawala Abadi Tbk)	O	X	X	X	X
14	PSDN (Prashida Aneka Niaga Tbk)	O	O	O	X	X
15	ROTI (Nippon Indosari Corporindo Tbk)	O	O	O	O	O
16	SKBM (Sekar bumi Tbk)	O	O	O	O	O
17	SKLT (Sekar Laut Tbk)	O	X	X	X	X
18	STTP (Siantar Top Tbk)	O	X	X	X	X
19	ULTJ (Ultrajaya Milk Industri and Trading Company Tbk)	O	O	O	O	O
Jumlah		18	10	10	7	7

Sub Sektor Rokok						
1	GGRM (Gudang Garam Tbk)	0	0	0	0	0
2	HMSP (Hanjaya Mandala Sampoerna Tbk)	0	0	0	0	0
3	RMBA (Bantol International Investama Tbk)	0	0	0	X	X
4	WIIM (Wismilak Inti Makmur Tbk)	0	0	0	0	0
Jumlah		4	4	4	3	3

Sub Sektor Farmasi						
1	DVLA (Darya Varia Laboratoria Tbk)	0	0	0	0	0
2	INAF (Indofarma Tbk)	0	0	0	X	X
3	KAEF (Kimia Farma Tbk)	0	X	X	X	X
4	KLBF (Kalbe Farma Tbk)	0	0	0	0	0
5	MERK (Merck Tbk)	0	X	X	X	X
6	PYFA (Pyridam Farma Tbk)	0	X	X	X	X
7	SCPI (Merck Sharp Dohme Pharma Tbk)	0	X	X	X	X
8	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	0	X	X	X	X
9	SQBB (Taisho Pharmaceutical Indonesia Tbk)	0	X	X	X	X
10	TSPC (Tempo Scan Pasific Tbk)	0	0	0	0	0
Jumlah		10	4	4	3	3

Sub Sektor Kosmetik dan Barang Keperluan Rumah Tangga						
1	ADES (Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk)	0	0	0	0	0
2	KINO (Kino Indonesia Tbk)	0	X	X	X	X
3	MBTO (Martina Berto Tbk)	0	0	0	X	X
4	MRAT (Mustika Ratu Tbk)	0	0	0	X	X
5	TCID (Mandom Indonesia Tbk)	0	0	0	0	0
6	UNVR (Unilever Indonesia Tbk)	0	0	0	0	0
Jumlah		6	5	5	3	3

Sub Sektor Keperluan Rumah Tangga						
1	CINT (Chitose Internasional Tbk)	0	0	0	0	0
2	KICI (Kedaung Indah Can Tbk)	0	X	X	X	X
3	LMPI (Langgeng Makmur Industry Tbk)	0	0	0	X	X
4	WOOD (Integra Indocabinet Tbk)	0	X	X	X	X
Jumlah		4	2	2	1	1

Lampiran 3

Purposive Sampling

No.	Kode Emiten	Nama Perusahaan	Sektor Industri	Sub Sektor	Kriteria Sampel				Sampel
					I. Delisting pada periode 2015-2017	II. Tidak mempublikasikan laporan keuangan	III. Tidak melaporkan laporan keuangan dalam mata uang Rupiah	IV. Tidak mengahsilkan laba pada periode 2014-2017	
1	INTP	Indocement Tunggul Prakasa Tbk	Industri Dasar dan Kimia	Semen		X			
2	SMBR	Semen Baturaja Persero Tbk	Industri Dasar dan Kimia	Semen		X			
3	SMCB	Holcim Indonesia Tbk d.h Semen Cibinong Tbk	Industri Dasar dan Kimia	Semen				X	
4	SMGR	Semen Indonesia Tbk d.h Semen Gresik	Industri Dasar dan Kimia	Semen		X			
5	WSBP	Waskita Beton Precast Tbk	Industri Dasar dan Kimia	Semen		X			
6	WTON	Wijaya Karya Beton Tbk	Industri Dasar dan Kimia	Semen		X			
7	AMFG	Asahimas Flat Glass Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen		X			
8	ARNA	Arwana Citra Mulia Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen		X			
9	IKAI	Inti Keramik Alam Asri Industri Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen		X			
10	KIAS	Keramika Indonesia Asosiasi Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen				X	
11	MARK	Mark Dynamics Indonesia Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen		X			
12	MLIA	Mulia Industrindo Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen			X		
13	TOTO	Surya Toto Indonesia Tbk	Industri Dasar dan Kimia	Keramik, Kaca dan Porselen					O
14	ALKA	Alaska Industrindo Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
15	ALMI	Alumindo Light Metal Industry Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
16	BAJA	Saranaentral Bajatama Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
17	BTON	Beton Jaya Manunggal Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
18	CTBN	Citra Turbindo Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya			X		
19	GDST	Gunawan Dianjaya Steel Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
20	INAI	Indal Aluminium Industry Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya					O
21	ISSP	Steel Pipe Industry of Indonesia Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya		X			
22	JKSW	Jakarta Kyoei Steel Work LTD Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
23	JPRS	Jaya Pari Steel Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya				X	
24	KRAS	Krakatau Steel Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya			X		
25	LION	Lion Metal Work Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya		X			

26	LMSH	Lionmesh Prima Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya					O
27	NIKL	Pelat Timah Nusantara Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya			X		
28	PICO	Pelangi Indah Canindo Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya		X			
29	TBMS	Tembaga Mulia Semanan Tbk	Industri Dasar dan Kimia	Logam dan Sejenisnya			X		
30	AGII	Aneka Gas Industri Tbk	Industri Dasar dan Kimia	Kimia		X			
31	BRPT	Barito Pasific Tbk	Industri Dasar dan Kimia	Kimia			X		
32	BUDI	Budi Starch and Sweetener Tbk d.h Budi Acid Jaya Tbk	Industri Dasar dan Kimia	Kimia					O
33	DPNS	Duta Pertiwi Nusantara Tbk	Industri Dasar dan Kimia	Kimia					O
34	EKAD	Ekadharma International Tbk	Industri Dasar dan Kimia	Kimia					O
35	ETWA	Eterindo Wahanatama Tbk	Industri Dasar dan Kimia	Kimia		X			
36	INCI	Intan Wijaya International Tbk	Industri Dasar dan Kimia	Kimia					O
37	MDKI	Emdeki Utama Tbk	Industri Dasar dan Kimia	Kimia		X			
38	SOBI	Sorini Asia Argo Corporindo Tbk	Industri Dasar dan Kimia	Kimia	X				
39	SRSN	Indo Acitama Tbk	Industri Dasar dan Kimia	Kimia					O
40	TPIA	Chandra Asri Petrochemical Tbk	Industri Dasar dan Kimia	Kimia			X		
41	UNIC	Unggul Indah Cahaya Tbk	Industri Dasar dan Kimia	Kimia			X		
42	AKKU	Alam Karya Unggul Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan		X			
43	AKPI	Argha Karya Prima Industry Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan					O
44	APLI	Asiaplast Industries Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan		X			
45	BRNA	Berlina Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan				X	
46	FPNI	Lotte Chemical Titan Tbk d.h Titan Kimia Nusantara Tbk d.h Fatra Polindo Nusa Industri Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan			X		
47	IGAR	Champion Pasific Indonesia Tbk d.h Kageo Igar Jaya Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan					O
48	IMPC	Impact Pratama Industri Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan		X			
49	IPOL	Indopoly Swakarsa Industry Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan			X		
50	PBID	Panca Budi Idaman Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan		X			
51	SIAP	Sekawan Intipratama Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan		X			
52	SIMA	Siwani Makmur Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan				X	
53	TALF	Tunas Alfin Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan					O
54	TRST	Trias Sentosa Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan					O
55	YPAS	Yana Prima Hasta Persada Tbk	Industri Dasar dan Kimia	Plastik dan Kemasan				X	
56	CPIN	Charoen Pokphand Indonesia Tbk	Industri Dasar dan Kimia	Pakan dan Ternak					O
57	JPFA	Japfa Comfeed Indonesia Tbk	Industri Dasar dan Kimia	Pakan dan Ternak					O
58	MAIN	Malindo Feedmill Tbk	Industri Dasar dan Kimia	Pakan dan Ternak				X	
59	SIPD	Siearad Produce Tbk	Industri Dasar dan Kimia	Pakan dan Ternak				X	
60	SULI	SLJ Global Tbk d.h Sumalindo Lestari Jaya Tbk	Industri Dasar dan Kimia	Kayu dan Pengolahannya			X		
61	TIRT	Tirta Mahakam Resources Tbk	Industri Dasar dan Kimia	Kayu dan Pengolahannya				X	
62	ALDO	Alkindo Naratama Tbk	Industri Dasar dan Kimia	Pulp dan Kertas		X			
63	DAJK	Dwi Anekajaya Kemasindo Tbk	Industri Dasar dan Kimia	Pulp dan Kertas		X			

64	FASW	Fajar Surya Wisesa Tbk	Industri Dasar dan Kimia	Pulp dan Kertas		X			
65	INKP	Indah Kiat Pulp & paper Tbk	Industri Dasar dan Kimia	Pulp dan Kertas			X		
66	INRU	Toba Pulp Lestari Tbk	Industri Dasar dan Kimia	Pulp dan Kertas			X		
67	KBRI	Kertas Basuki Rachmat Indonesia Tbk	Industri Dasar dan Kimia	Pulp dan Kertas				X	
68	KDSI	Kedaung Setia Industrial Tbk	Industri Dasar dan Kimia	Pulp dan Kertas					O
69	SPMA	Suparma Tbk	Industri Dasar dan Kimia	Pulp dan Kertas				X	
70	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	Industri Dasar dan Kimia	Pulp dan Kertas			X		
71	AMIN	Ateliers Mecaniques D'Indonesie Tbk	Aneka Industri	Mesin dan Alat Berat		X			
72	GMFI	Garuda Maintenance Facility Aero Asia Tbk	Aneka Industri	Mesin dan Alat Berat		X			
73	KRAH	Grand Kartech Tbk	Aneka Industri	Mesin dan Alat Berat		X			
74	ASII	Astra International Tbk	Aneka Industri	Otomotif dan Komponen		X			
75	AUTO	Astra Otoparts Tbk	Aneka Industri	Otomotif dan Komponen		X			
76	BOLT	Garuda Metalindo Tbk	Aneka Industri	Otomotif dan Komponen		X			
77	BRAM	Indo Kordsa Tbk d.h Branta Mulia Tbk	Aneka Industri	Otomotif dan Komponen			X		
78	GDYR	Goodyear Indonesia Tbk	Aneka Industri	Otomotif dan Komponen			X		
79	GJTL	Gajah Tunggal Tbk	Aneka Industri	Otomotif dan Komponen		X			
80	IMAS	Indomobil Sukses International Tbk	Aneka Industri	Otomotif dan Komponen				X	
81	INDS	Indospring Tbk	Aneka Industri	Otomotif dan Komponen		X			
82	LPIN	Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk	Aneka Industri	Otomotif dan Komponen				X	
83	MASA	Multistrada Arah Sarana Tbk	Aneka Industri	Otomotif dan Komponen			X		
84	NIPS	Nippers Tbk	Aneka Industri	Otomotif dan Komponen		X			
85	PRAS	Prima Alloy Steel Universal Tbk	Aneka Industri	Otomotif dan Komponen		X			
86	SMSM	Selamat Sempurna Tbk	Aneka Industri	Otomotif dan Komponen					
87	ADMG	Polychmen Indonesia Tbk	Aneka Industri	Tekstil dan Garment			X		
88	ARGO	Argo Pantes Tbk	Aneka Industri	Tekstil dan Garment			X		
89	BELL	Trisula Textile Industries Tbk	Aneka Industri	Tekstil dan Garment		X			
90	CNTX	Century Textil Industry Tbk	Aneka Industri	Tekstil dan Garment		X			
91	ERTX	Eratex Djaya Tbk	Aneka Industri	Tekstil dan Garment			X		
92	ESTI	Ever Shine Tex Tbk	Aneka Industri	Tekstil dan Garment			X		
93	HDTX	Panasia Indo Resources Tbk d.h Panasia Indosyntec Tbk	Aneka Industri	Tekstil dan Garment				X	
94	INDR	Indo Rama Synthetic Tbk	Aneka Industri	Tekstil dan Garment			X		
95	MYTX	Apac Citra Centertex Tbk	Aneka Industri	Tekstil dan Garment		X			
96	PBRX	Pan Brothers Tbk	Aneka Industri	Tekstil dan Garment			X		
97	POLY	Asia Pasific Fibers Tbk d.h Polysindo Eka Persada Tbk	Aneka Industri	Tekstil dan Garment			X		
98	RICY	Ricky Putra Globalindo Tbk	Aneka Industri	Tekstil dan Garment					O
99	SRIL	Sri Rejeki Isman Tbk	Aneka Industri	Tekstil dan Garment			X		
100	SSTM	Sunson Textile Manufacturer Tbk	Aneka Industri	Tekstil dan Garment		X			
101	STAR	Star Petrochem Tbk	Aneka Industri	Tekstil dan Garment					O
102	TFCO	Tifico Fiber Indonesia Tbk	Aneka Industri	Tekstil dan Garment			X		

103	TRIS	Trisula International Tbk	Aneka Industri	Tekstil dan Garment					O
104	UNIT	Nusantara Inti Corpora Tbk	Aneka Industri	Tekstil dan Garment					O
105	UNTX	Unitex Tbk	Aneka Industri	Tekstil dan Garment	X				
106	BATA	Sepatu Bata Tbk	Aneka Industri	Alas Kaki					O
107	BIMA	Primarindo Asia Infrastructure Tbk d.h Bintang Kharisma Tbk	Aneka Industri	Alas Kaki				X	
108	IKBI	Sumi Indo Kabel Tbk	Aneka Industri	Kabel		X			
109	JECC	Jembo Cable Company Tbk	Aneka Industri	Kabel					O
110	KBLI	KMI Wire and Cable Tbk	Aneka Industri	Kabel		X			
111	KBLM	Kabelindo Murni Tbk	Aneka Industri	Kabel					O
112	SCCO	Supreme Cable Manufacturing and Commerce Tbk	Aneka Industri	Kabel		X			
113	VOKS	Voksel Electric Tbk	Aneka Industri	Kabel				X	
114	PTSN	Sat Nusa Persada Tbk	Aneka Industri	Elektronika			X		
115	AISA	Tiga Pilar Sejahtera Food Tbk	Industri Barang Konsumsi	Makanan dan Minuman				X	
116	ALTO	Tri Banyan Tirta Tbk	Industri Barang Konsumsi	Makanan dan Minuman				X	
117	CAMP	Campine Ice Cream Industry Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
118	CEKA	Wilmar Cahaya Indonesia Tbk d.h Cahaya Kalbar Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
119	DAVO	Davomas Abadi Tbk	Industri Barang Konsumsi	Makanan dan Minuman	X				
120	CLEO	Sariguna Primatirta Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
121	DLTA	Delta Jakarta Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
122	HOKI	Buyung Poetra Sembada Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
123	ICBP	Indofood CBF Sukses Makmur Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
124	INDF	Indofood Sukses Makmur Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
125	MLBI	Multi Bintang Indonesia Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
126	MYOR	Mayora Indah Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
127	PCAR	Prima Cakrawala Abadi Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
128	PSDN	Prashida Aneka Niaga Tbk	Industri Barang Konsumsi	Makanan dan Minuman				X	
129	ROTI	Nippon Indosari Corporindo Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
130	SKBM	Sekar bumi Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
131	SKLT	Sekar Laut Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
132	STTP	Siantar Top Tbk	Industri Barang Konsumsi	Makanan dan Minuman		X			
133	ULTJ	Ultrajaya Milk Industri and Trading Company Tbk	Industri Barang Konsumsi	Makanan dan Minuman					O
134	GGRM	Gudang Garam Tbk	Industri Barang Konsumsi	Rokok					O
135	HMSP	Hanjaya Mandala Sampoerna Tbk	Industri Barang Konsumsi	Rokok					O
136	RMBA	Bantoel International Investama Tbk	Industri Barang Konsumsi	Rokok				X	
137	WIIM	Wismilak Inti Makmur Tbk	Industri Barang Konsumsi	Rokok					O
138	DVLA	DVLA (Darya Varia Laboratoria Tbk)	Industri Barang Konsumsi	Farmasi					O
139	INAF	INAF (Indofarma Tbk)	Industri Barang Konsumsi	Farmasi				X	
140	KAEF	KAEF (Kimia Farma Tbk)	Industri Barang Konsumsi	Farmasi		X			
141	KLBF	KLBF (Kalbe Farma Tbk)	Industri Barang Konsumsi	Farmasi					O

142	MERK	MERK (Merck Tbk)	Industri Barang Konsumsi	Farmasi		X				
143	PYFA	PYFA (Pyridam Farma Tbk)	Industri Barang Konsumsi	Farmasi		X				
144	SCPI	SCPI (Merck Sharp Dohme Pharma Tbk)	Industri Barang Konsumsi	Farmasi		X				
145	SIDO	SIDO (Industri Jamu dan Farmasi Sido Muncul Tbk)	Industri Barang Konsumsi	Farmasi		X				
146	SQBB	SQBI (Taisho Pharmaceutical Indonesia Tbk)	Industri Barang Konsumsi	Farmasi		X				
147	TSPC	TSPC (Tempo Scan Pasific Tbk)	Industri Barang Konsumsi	Farmasi					O	
148	ADES	Akasha Wira International Tbk d.h Ades Waters Indonesia Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga					O	
149	KINO	Kino Indonesia Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga		X				
150	MBTO	Martina Berto Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga				X		
151	MRAT	Mustika Ratu Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga				X		
152	TCID	Mandom Indonesia Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga					O	
153	UNVR	Unilever Indonesia Tbk	Industri Barang Konsumsi	Kosmetik dan Barang Keperluan Rumah Tangga					O	
154	CINT	Chitose Internasional Tbk	Industri Barang Konsumsi	Keperluan Rumah Tangga					O	
155	KICI	Kedaung Indah Can Tbk	Industri Barang Konsumsi	Keperluan Rumah Tangga		X				
156	LMPI	Langgeng Makmur Industry Tbk	Industri Barang Konsumsi	Keperluan Rumah Tangga		X		X		
157	WOOD	Integra Indocabinet Tbk	Industri Barang Konsumsi	Keperluan Rumah Tangga						
Total						0	0	0	0	0



Lampiran 4

Korespondensi

Fraudulent Financial Reporting Perusahaan Sampel 2015-2018

Debt Asset Ratio Perusahaan Sampel 2015-2018

No	Kode Emiten	<i>Fraudulent Financial Reporting</i>			
		2015	2016	2017	2018
1	ADES	0	0	0	0
2	AKPI	0	0	0	0
3	BATA	0	0	0	0
4	BUDI	0	0	0	0
5	CINT	0	0	0	0
6	CPIN	0	0	0	0
7	DLTA	0	0	0	0
8	DPNS	0	0	0	0
9	DVLA	0	0	0	0
10	EKAD	0	0	0	0
11	GGRM	0	0	0	0
12	HMSP	0	0	0	0
13	ICBP	0	0	0	0
14	IGAR	0	1	0	0
15	INAI	0	0	0	0
16	INCI	0	0	0	0
17	INDF	0	0	0	0
18	JECC	0	0	0	0
19	JPFA	0	0	0	0
20	KBLM	0	1	1	0
21	KDSI	0	0	0	0
22	KLBF	0	0	0	0
23	LMSH	0	0	0	0
24	MLBI	0	0	0	0
25	RICY	0	0	0	0
26	ROTI	0	0	0	0
27	SKBM	0	1	0	0
28	SMSM	0	0	0	0

No	Kode Emiten	<i>Debt Asset Ratio</i>			
		2015	2016	2017	2018
1	ADES	0.497	0.499	0.497	0.453
2	AKPI	0.616	0.572	0.590	0.598
3	BATA	0.312	0.308	0.323	0.274
4	BUDI	0.662	0.603	0.594	0.639
5	CINT	0.177	0.183	0.198	0.209
6	CPIN	0.491	0.415	0.360	0.299
7	DLTA	0.182	0.155	0.146	0.157
8	DPNS	0.121	0.111	0.132	0.138
9	DVLA	0.293	0.295	0.320	0.287
10	EKAD	0.248	0.157	0.168	0.151
11	GGRM	0.402	0.372	0.368	0.347
12	HMSP	0.158	0.196	0.026	0.241
13	ICBP	0.383	0.360	0.357	0.339
14	IGAR	0.191	0.150	0.139	0.153
15	INAI	0.820	0.807	0.771	0.783
16	INCI	0.091	0.098	0.117	0.182
17	INDF	0.530	0.465	0.468	0.483
18	JECC	0.729	0.704	0.708	0.707
19	JPFA	0.644	0.513	0.536	0.557
20	KBLM	0.547	0.498	0.359	0.367
21	KDSI	0.678	0.633	0.634	0.601
22	KLBF	0.201	0.181	0.164	0.157
23	LMSH	0.160	0.280	0.196	0.171
24	MLBI	0.635	0.639	0.576	0.596
25	RICY	0.666	0.680	0.687	0.711
26	ROTI	0.561	0.506	0.381	0.336
27	SKBM	0.550	0.632	0.370	0.413
28	SMSM	0.351	0.299	0.252	0.232

29	SRSN	0	0	0	0	29	SRSN	0.231	0.439	0.363	0.304
30	STAR	0	0	1	0	30	STAR	0.328	0.290	0.202	0.202
31	TALF	0	0	0	0	31	TALF	0.193	0.147	0.168	0.179
32	TCID	0	0	0	0	32	TCID	0.176	0.184	0.213	0.193
33	TOTO	0	0	0	0	33	TOTO	0.389	0.410	0.401	0.334
34	TRIS	0	0	0	0	34	TRIS	0.427	0.458	0.346	0.437
35	TRST	0	0	0	0	35	TRST	0.417	0.413	0.407	0.478
36	TSPC	0	0	0	0	36	TSPC	0.310	0.296	0.316	0.310
37	ULTJ	0	0	0	0	37	ULTJ	0.210	0.177	0.189	0.141
38	UNIT	0	1	0	0	38	UNIT	0.472	0.436	0.425	0.414
39	UNVR	0	0	0	0	39	UNVR	0.693	0.719	0.726	0.612
40	WIIM	0	0	0	0	40	WIIM	0.297	0.268	0.202	0.199
Total		0	4	2	0	Total		16.039	15.547	14.394	14.384
Rerata		0	0.1	0.05	0	Rerata		0.401	0.389	0.360	0.360
Max		0	1	1	0	Max		0.820	0.807	0.771	0.783
Min		0	0	0	0	Min		0.091	0.098	0.026	0.138

Sumber: Data laporan keuangan diolah

Sumber: Data laporan keuangan diolah



Debt Equity Ratio
Perusahaan Sampel
2015-2018

No.	Kode Emiten	Debt Equity Ratio			
		2015	2016	2017	2018
1	ADES	0.989	0.997	0.986	0.829
2	AKPI	1.603	1.335	1.437	1.488
3	BATA	0.453	0.444	0.477	0.377
4	BUDI	2.102	1.631	1.574	1.905
5	CINT	0.220	0.229	0.297	0.272
6	CPIN	0.966	0.711	0.562	0.426
7	DLTA	0.223	0.184	0.172	0.187
8	DPNS	0.155	0.147	0.177	0.185
9	DVLA	0.414	0.418	0.470	0.402
10	EKAD	0.352	0.194	0.209	0.184
11	GGRM	0.673	0.592	0.583	0.531
12	HMSP	0.187	0.244	0.265	0.318
13	ICBP	0.658	0.592	0.643	0.539
14	IGAR	0.191	0.150	0.139	0.252
15	INAI	4.547	4.190	3.376	3.609
16	INCI	0.101	0.109	0.132	0.224
17	INDF	1.786	1.320	1.321	1.387
18	JECC	2.694	2.375	2.522	2.417
19	JPFA	1.969	1.117	1.226	1.335
20	KBLM	1.211	0.994	0.561	0.581
21	KDSI	2.106	1.721	1.736	1.506
22	KLBF	0.264	0.232	0.205	0.195
23	LMSH	0.190	0.388	0.243	0.206
24	MLBI	1.741	1.773	1.358	1.475
25	RICY	2.091	2.243	2.329	2.645
26	ROTI	1.277	1.055	0.627	0.520
27	SKBM	1.496	2.038	0.693	0.823
28	SMSM	0.639	0.490	0.386	0.349
29	SRSN	0.688	0.784	0.571	0.437
30	STAR	0.491	0.411	0.255	0.255
31	TALF	0.240	0.173	0.202	0.218
32	TCID	0.214	0.225	0.271	0.240
33	TOTO	0.636	0.694	0.669	0.502
34	TRIS	1.002	1.298	1.000	1.134
35	TRST	0.716	0.703	0.687	0.949
36	TSPC	0.454	0.426	0.491	0.474
37	ULTJ	0.267	0.216	0.239	0.168

Long Term Debt to Asset Ratio
Perusahaan Sampel
2015-2018

No.	Kode Emiten	Long Term Debt to Asset Ratio			
		2015	2016	2017	2018
1	ADES	0.192	0.244	0.046	0.155
2	AKPI	0.274	0.277	0.005	0.202
3	BATA	0.047	0.050	0.063	0.052
4	BUDI	0.205	0.232	0.016	0.206
5	CINT	0.023	0.028	0.062	0.044
6	CPIN	0.260	0.186	0.102	0.127
7	DLTA	0.046	0.040	0.209	0.031
8	DPNS	0.070	0.072	0.019	0.061
9	DVLA	0.077	0.051	0.099	0.039
10	EKAD	0.027	0.059	0.096	0.044
11	GGRM	0.023	0.028	0.116	0.028
12	HMSP	0.038	0.045	0.294	0.053
13	ICBP	0.157	0.136	0.112	0.129
14	IGAR	0.029	0.008	0.141	0.026
15	INAI	0.104	0.082	0.032	0.048
16	INCI	0.026	0.023	0.054	0.021
17	INDF	0.257	0.231	0.059	0.160
18	JECC	0.079	0.078	0.043	0.088
19	JPFA	0.332	0.243	0.053	0.257
20	KBLM	0.023	0.024	0.036	0.010
21	KDSI	0.141	0.128	0.052	0.094
22	KLBF	0.029	0.029	0.148	0.031
23	LMSH	0.077	0.062	0.080	0.063
24	MLBI	0.057	0.056	0.527	0.050
25	RICY	0.067	0.042	0.012	0.065
26	ROTI	0.415	0.396	0.030	0.217
27	SKBM	0.160	0.164	0.031	0.065
28	SMSM	0.094	0.074	0.227	0.065
29	SRSN	0.030	0.054	0.027	0.038
30	STAR	0.015	0.010	0.001	0.014
31	TALF	0.032	0.021	0.023	0.025
32	TCID	0.069	0.082	0.076	0.099
33	TOTO	0.159	0.181	0.099	0.178
34	TRIS	0.032	0.018	0.026	0.006
35	TRST	0.158	0.136	0.011	0.171
36	TSPC	0.040	0.045	0.075	0.051
37	ULTJ	0.051	0.037	0.137	0.026

38	UNIT	1.649	1.420	1.355	1.295
39	UNVR	2.258	2.560	2.655	1.576
40	WIIM	0.423	0.366	0.253	0.249
Total		40.338	37.187	33.354	32.664
Rerata		1.008	0.930	0.834	0.817
Max		4.547	4.190	3.376	3.609
Min		0.101	0.109	0.132	0.168

Sumber: Data laporan keuangan diolah

38	UNIT	0.009	0.010	0.002	0.004
39	UNVR	0.049	0.069	0.370	0.041
40	WIIM	0.043	0.051	0.033	0.080
Total		4.017	3.801	3.643	3.164
Rerata		0.100	0.095	0.091	0.079
Max		0.415	0.396	0.527	0.257
Min		0.009	0.008	0.001	0.004

Sumber: Data laporan keuangan diolah



*Return on Asset***Perusahaan Sampel****2015-2018**

No.	Kode Emiten	<i>Return on Asset</i>			
		2015	2016	2017	2018
1	ADES	0.050	0.073	0.046	0.006
2	AKPI	0.010	0.020	0.005	0.021
3	BATA	0.163	0.052	0.063	0.077
4	BUDI	0.006	0.013	0.016	0.015
5	CINT	0.077	0.062	0.062	0.028
6	CPIN	0.074	0.093	0.102	0.165
7	DLTA	0.185	0.212	0.209	0.222
8	DPNS	0.036	0.034	0.019	0.029
9	DVLA	0.078	0.099	0.099	0.119
10	EKAD	0.121	0.129	0.096	0.087
11	GGRM	0.102	0.106	0.116	0.113
12	HMSP	0.273	0.300	0.294	0.291
13	ICBP	0.110	0.126	0.112	0.136
14	IGAR	0.134	0.158	0.141	0.078
15	INAI	0.021	0.027	0.032	0.029
16	INCI	0.100	0.037	0.054	0.043
17	INDF	0.040	0.012	0.059	0.051
18	JECC	0.002	0.083	0.043	0.042
19	JPFA	0.031	0.113	0.053	0.098
20	KBLM	0.019	0.033	0.036	0.031
21	KDSI	0.010	0.041	0.052	0.055
22	KLBF	0.150	0.154	0.148	0.138

*Net Profit Margin***Perusahaan Sampel****2015-2018**

No.	Kode Emiten	<i>Net Profit Margin</i>			
		2015	2016	2017	2018
1	ADES	0.049	0.063	0.047	0.066
2	AKPI	0.014	0.026	0.006	0.027
3	BATA	0.126	0.042	0.055	0.068
4	BUDI	0.009	0.016	0.018	0.019
5	CINT	0.094	0.075	0.079	0.037
6	CPIN	0.061	0.059	0.051	0.084
7	DLTA	0.275	0.153	0.360	0.379
8	DPNS	0.083	0.086	0.054	0.065
9	DVLA	0.083	0.105	0.103	0.118
10	EKAD	0.088	0.159	0.118	0.100
11	GGRM	0.092	0.087	0.093	0.081
12	HMSP	0.116	0.134	0.128	0.127
13	ICBP	0.092	0.105	0.100	0.121
14	IGAR	0.076	0.087	0.095	0.057
15	INAI	0.021	0.028	0.039	0.036
16	INCI	0.124	0.057	0.061	0.045
17	INDF	0.058	0.015	0.073	0.068
18	JECC	0.001	0.065	0.038	0.028
19	JPFA	0.021	0.080	0.037	0.066
20	KBLM	0.013	0.022	0.036	0.033
21	KDSI	0.007	0.024	0.031	0.033
22	KLBF	0.115	0.121	0.122	0.118

23	LMSH	0.015	0.038	0.080	0.018
24	MLBI	0.237	0.432	0.527	0.424
25	RICY	0.010	0.011	0.012	0.012
26	ROTI	0.100	0.096	0.030	0.029
27	SKBM	0.053	0.023	0.031	0.009
28	SMSM	0.270	0.223	0.227	0.226
29	SRSN	0.027	0.015	0.027	0.074
30	STAR	0.000	0.001	0.001	0.000
31	TALF	0.078	0.034	0.023	0.447
32	TCID	0.262	0.074	0.076	0.071
33	TOTO	0.117	0.065	0.099	0.120
34	TRIS	0.065	0.039	0.026	0.031
35	TRST	0.008	0.010	0.011	0.015
36	TSPC	0.084	0.083	0.075	0.069
37	ULTJ	0.148	0.167	0.137	0.126
38	UNIT	0.001	0.002	0.002	0.001
39	UNVR	0.372	0.382	0.370	0.467
40	WIIM	0.098	0.079	0.033	0.041
Total		3.735	3.752	3.643	4.052
Rerata		0.093	0.094	0.091	0.101
Max		0.372	0.432	0.527	0.467
Min		0.000	0.001	0.001	0.000

Sumber: Data laporan keuangan diolah

23	LMSH	0.011	0.040	0.058	0.012
24	MLBI	0.184	0.301	0.390	0.336
25	RICY	0.011	0.011	0.010	0.009
26	ROTI	0.124	0.111	0.054	0.046
27	SKBM	0.029	0.015	0.014	0.008
28	SMSM	0.214	0.174	0.166	0.161
29	SRSN	0.029	0.022	0.034	0.085
30	STAR	0.001	0.004	0.005	0.001
31	TALF	0.071	0.053	0.033	0.593
32	TCID	0.235	0.064	0.066	0.065
33	TOTO	0.125	0.081	0.128	0.156
34	TRIS	0.044	0.028	0.018	0.023
35	TRST	0.010	0.015	0.016	0.024
36	TSPC	0.065	0.060	0.058	0.054
37	ULTJ	0.119	0.151	0.146	0.128
38	UNIT	0.003	0.008	0.010	0.005
39	UNVR	0.160	0.160	0.170	0.218
40	WIIM	0.071	0.063	0.027	0.036
Total		3.125	2.971	3.151	3.737
Rerata		0.078	0.074	0.079	0.093
Max		0.275	0.301	0.390	0.593
Min		0.001	0.004	0.005	0.001

Sumber: Data laporan keuangan diolah

Free Cash Flow
Perusahaan Sampel

2015-2018

No.	Kode Emiten	<i>Free Cash Flow</i>			
		2015	2016	2017	2018
1	ADES	-0.164	0.063	-0.061	0.015
2	AKPI	-0.003	0.026	0.034	-0.025
3	BATA	-0.016	0.042	-0.009	-0.040
4	BUDI	-0.043	0.016	-0.061	-0.039
5	CINT	0.007	0.075	0.007	-0.042
6	CPIN	-0.054	0.059	0.041	0.123
7	DLTA	0.076	0.153	0.139	0.078
8	DPNS	-0.004	0.086	0.004	0.032
9	DVLA	0.076	0.105	0.046	-0.086
10	EKAD	0.214	0.159	0.014	0.017
11	GGRM	-0.019	0.087	0.000	0.032
12	HMSP	-0.329	0.134	0.046	0.403
13	ICBP	0.045	0.105	0.060	0.035
14	IGAR	0.111	0.087	0.113	-0.100
15	INAI	0.010	0.028	0.025	0.069
16	INCI	0.130	0.057	0.012	0.008
17	INDF	-0.005	0.015	-0.015	-0.004
18	JECC	-0.006	0.065	-0.038	-0.044
19	JPFA	0.021	0.080	-0.062	-0.069
20	KBLM	0.006	0.022	-0.002	0.008
21	KDSI	-0.010	0.024	-0.018	-0.023
22	KLBF	0.050	0.121	-0.014	0.014
23	LMSH	-0.048	0.040	0.027	0.002
24	MLBI	0.230	0.301	-0.023	-0.029
25	RICY	0.062	0.011	0.121	0.085
26	ROTI	0.098	0.111	0.005	-0.017
27	SKBM	-0.134	0.015	0.044	-0.043
28	SMSM	0.113	0.174	0.010	0.015
29	SRSN	0.119	0.022	0.126	0.034
30	STAR	0.031	0.004	0.128	0.047
31	TALF	-0.018	0.053	-0.032	-0.003
32	TCID	-0.048	0.064	0.057	-0.024
33	TOTO	-0.014	0.081	0.114	0.055
34	TRIS	0.027	0.028	0.119	-0.005
35	TRST	0.011	0.015	0.007	-0.106
36	TSPC	0.066	0.060	0.044	-0.031
37	ULTJ	0.108	0.151	0.152	0.027

Total Accrual
Perusahaan Sampel

2015-2018

No.	Kode Emiten	<i>Total Accrual</i>			
		2015	2016	2017	2018
1	ADES	-0.338	-0.288	-0.424	-0.403
2	AKPI	-0.665	-0.717	-0.728	-0.680
3	BATA	-0.140	-0.259	-0.313	-5.561
4	BUDI	-0.176	-0.227	-0.181	-0.226
5	CINT	-0.013	-0.098	-0.089	-0.040
6	CPIN	-0.118	-0.203	-0.123	-0.151
7	DLTA	-0.318	-0.316	-0.294	-0.259
8	DPNS	-0.260	-0.220	-0.059	-0.031
9	DVLA	-0.241	-0.173	-0.194	-0.060
10	EKAD	-0.190	-0.082	-0.061	-0.085
11	GGRM	-0.148	-0.168	-0.232	-0.220
12	HMSP	0.326	-0.151	-0.164	-0.273
13	ICBP	-0.178	-0.138	-0.205	-0.187
14	IGAR	-0.465	-0.332	-0.390	-0.242
15	INAI	-0.255	-0.105	-0.207	-0.199
16	INCI	-0.698	-0.382	-0.370	-0.294
17	INDF	-0.154	-0.296	-0.248	-0.308
18	JECC	-0.090	-0.062	-0.024	-0.005
19	JPFA	-0.184	-0.095	-0.128	-0.257
20	KBLM	-0.298	-0.334	-0.041	0.052
21	KDSI	-0.359	-0.249	-0.314	-0.274
22	KLBF	-0.172	-0.115	-0.148	-0.183
23	LMSH	-0.232	-0.220	-0.186	-0.134
24	MLBI	0.019	-0.430	-0.007	-0.449
25	RICY	-0.312	-0.265	-0.240	-0.261
26	ROTI	-0.180	-0.133	-0.275	-0.031
27	SKBM	-0.188	-0.082	-0.062	-0.149
28	SMSM	-0.508	-0.544	-0.520	-0.493
29	SRSN	-0.315	-0.337	-0.341	-0.309
30	STAR	-0.246	-0.248	-0.395	-0.224
31	TALF	-0.245	-1.059	-0.115	-0.144
32	TCID	-0.108	-0.349	-0.379	-0.317
33	TOTO	-0.231	-0.321	-0.313	-0.267
34	TRIS	-0.242	-0.276	-0.161	-0.286
35	TRST	-0.849	-1.874	-0.972	-0.785
36	TSPC	-0.027	-0.118	-0.140	-0.137
37	ULTJ	-0.342	-0.297	-0.331	-0.244

38	UNIT	0.053	0.008	0.010	-0.987
39	UNVR	0.305	0.160	-0.059	-0.002
40	WIIM	-0.023	0.063	0.103	0.061
Total		1.032	2.971	1.214	-0.560
Rerata		0.026	0.074	0.030	-0.014
Max		0.305	0.301	0.152	0.403
Min		-0.329	0.004	-0.062	-0.987

Sumber: Data laporan keuangan diolah

38	UNIT	-0.292	-0.371	-0.427	-0.472
39	UNVR	-0.223	-0.234	-0.213	-0.171
40	WIIM	-0.138	-0.142	-0.274	-0.295
Total		-9.793	-12.309	-10.287	-15.053
Rerata		-0.245	-0.308	-0.257	-0.376
Max		0.326	-0.062	-0.007	0.052
Min		-0.849	-1.874	-0.972	-5.561

Sumber: Data laporan keuangan diolah



Lampiran 5

Hasil Perhitungan Seluruh Variabel

No.	Emiten	Tahun	FFR	DAR	DER	LDAR	ROA	NPM	CF	TATA
1	ADES	2015	0	0,497	0,989	0,192	0,050	0,049	-0,164	-0,338
2	AKPI	2015	0	0,616	1,603	0,274	0,010	0,014	-0,003	-0,665
3	BATA	2015	0	0,312	0,453	0,047	0,163	0,126	-0,016	-0,140
4	BUDI	2015	0	0,662	2,102	0,205	0,006	0,009	-0,043	-0,176
5	CINT	2015	0	0,177	0,220	0,023	0,077	0,094	0,007	-0,013
6	CPIN	2015	0	0,491	0,966	0,260	0,074	0,061	-0,054	-0,118
7	DLTA	2015	0	0,182	0,223	0,046	0,185	0,275	0,076	-0,318
8	DPNS	2015	0	0,121	0,155	0,070	0,036	0,083	-0,004	-0,260
9	DVLA	2015	0	0,293	0,414	0,077	0,078	0,083	0,076	-0,241
10	EKAD	2015	0	0,248	0,352	0,027	0,121	0,088	0,214	-0,190
11	GGRM	2015	0	0,402	0,673	0,023	0,102	0,092	-0,019	-0,148
12	HMSP	2015	0	0,158	0,187	0,038	0,273	0,116	-0,329	0,326
13	ICBP	2015	0	0,383	0,658	0,157	0,110	0,092	0,045	-0,178
14	IGAR	2015	0	0,191	0,191	0,029	0,134	0,076	0,111	-0,465
15	INAI	2015	0	0,820	4,547	0,104	0,021	0,021	0,010	-0,255
16	INCI	2015	0	0,091	0,101	0,026	0,100	0,124	0,130	-0,698
17	INDF	2015	0	0,530	1,786	0,257	0,040	0,058	-0,005	-0,154
18	JECC	2015	0	0,729	2,694	0,079	0,002	0,001	-0,006	-0,090
19	JPFA	2015	0	0,644	1,969	0,332	0,031	0,021	0,021	-0,184
20	KBLM	2015	0	0,547	1,211	0,023	0,019	0,013	0,006	-0,298
21	KDSI	2015	0	0,678	2,106	0,141	0,010	0,007	-0,010	-0,359
22	KLBF	2015	0	0,201	0,264	0,029	0,150	0,115	0,050	-0,172
23	LMSH	2015	0	0,160	0,190	0,077	0,015	0,011	-0,048	-0,232
24	MLBI	2015	0	0,635	1,741	0,057	0,237	0,184	0,230	0,019
25	RICY	2015	0	0,666	2,091	0,067	0,010	0,011	0,062	-0,312
26	ROTI	2015	0	0,561	1,277	0,415	0,100	0,124	0,098	-0,180
27	SKBM	2015	0	0,550	1,496	0,160	0,053	0,029	-0,134	-0,188
28	SMSM	2015	0	0,351	0,639	0,094	0,270	0,214	0,113	-0,508
29	SRSN	2015	0	0,231	0,688	0,030	0,027	0,029	0,119	-0,315
30	STAR	2015	0	0,328	0,491	0,015	0,000	0,001	0,031	-0,246
31	TALF	2015	0	0,193	0,240	0,032	0,078	0,071	-0,018	-0,245
32	TCID	2015	0	0,176	0,214	0,069	0,262	0,235	-0,048	-0,108
33	TOTO	2015	0	0,389	0,636	0,159	0,117	0,125	-0,014	-0,231

34	TRIS	2015	0	0,427	1,002	0,032	0,065	0,044	0,027	-0,242
35	TRST	2015	0	0,417	0,716	0,158	0,008	0,010	0,011	-0,849
36	TSPC	2015	0	0,310	0,454	0,040	0,084	0,065	0,066	-0,027
37	ULTJ	2015	0	0,210	0,267	0,051	0,148	0,119	0,108	-0,342
38	UNIT	2015	0	0,472	1,649	0,009	0,001	0,003	0,053	-0,292
39	UNVR	2015	0	0,693	2,258	0,049	0,372	0,160	0,305	-0,223
40	WIIM	2015	0	0,297	0,423	0,043	0,098	0,071	-0,023	-0,138
41	ADES	2016	0	0,499	0,997	0,244	0,073	0,063	-0,003	-0,288
42	AKPI	2016	0	0,572	1,335	0,277	0,020	0,026	0,122	-0,717
43	BATA	2016	0	0,308	0,444	0,050	0,052	0,042	0,000	-0,259
44	BUDI	2016	0	0,603	1,631	0,232	0,013	0,016	0,039	-0,227
45	CINT	2016	0	0,183	0,229	0,028	0,062	0,075	0,071	-0,098
46	CPIN	2016	0	0,415	0,711	0,186	0,093	0,059	0,125	-0,203
47	DLTA	2016	0	0,155	0,184	0,040	0,212	0,153	0,209	-0,316
48	DPNS	2016	0	0,111	0,147	0,072	0,034	0,086	0,037	-0,220
49	DVLA	2016	0	0,295	0,418	0,051	0,099	0,105	-0,031	-0,173
50	EKAD	2016	0	0,157	0,194	0,059	0,129	0,159	0,045	-0,082
51	GGRM	2016	0	0,372	0,592	0,028	0,106	0,087	0,071	-0,168
52	HMSP	2016	0	0,196	0,244	0,045	0,300	0,134	0,056	-0,151
53	ICBP	2016	0	0,360	0,592	0,136	0,126	0,105	0,075	-0,138
54	IGAR	2016	1	0,150	0,150	0,008	0,158	0,087	0,100	-0,332
55	INAI	2016	0	0,807	4,190	0,082	0,027	0,028	0,084	-0,105
56	INCI	2016	0	0,098	0,109	0,023	0,037	0,057	0,014	-0,382
57	INDF	2016	0	0,465	1,320	0,231	0,012	0,015	0,043	-0,296
58	JECC	2016	0	0,704	2,375	0,078	0,083	0,065	0,074	-0,062
59	JPFA	2016	0	0,513	1,117	0,243	0,113	0,080	0,050	-0,095
60	KBLM	2016	1	0,498	0,994	0,024	0,033	0,022	0,038	-0,334
61	KDSI	2016	0	0,633	1,721	0,128	0,041	0,024	0,063	-0,249
62	KLBF	2016	0	0,181	0,232	0,029	0,154	0,121	0,016	-0,115
63	LMSH	2016	0	0,280	0,388	0,062	0,038	0,040	-0,084	-0,220
64	MLBI	2016	0	0,639	1,773	0,056	0,432	0,301	0,051	-0,430
65	RICY	2016	0	0,680	2,243	0,042	0,011	0,011	0,031	-0,265
66	ROTI	2016	0	0,506	1,055	0,396	0,096	0,111	0,056	-0,133
67	SKBM	2016	1	0,632	2,038	0,164	0,023	0,015	-0,034	-0,082
68	SMSM	2016	0	0,299	0,490	0,074	0,223	0,174	0,100	-0,544
69	SRSN	2016	0	0,439	0,784	0,054	0,015	0,022	0,086	-0,337
70	STAR	2016	0	0,290	0,411	0,010	0,001	0,004	0,053	-0,248
71	TALF	2016	0	0,147	0,173	0,021	0,034	0,053	-0,053	-1,059
72	TCID	2016	0	0,184	0,225	0,082	0,074	0,064	0,017	-0,349

73	TOTO	2016	0	0,410	0,694	0,181	0,065	0,081	0,034	-0,321
74	TRIS	2016	0	0,458	1,298	0,018	0,039	0,028	-0,016	-0,276
75	TRST	2016	0	0,413	0,703	0,136	0,010	0,015	0,005	-1,874
76	TSPC	2016	0	0,296	0,426	0,045	0,083	0,060	-0,012	-0,118
77	ULTJ	2016	0	0,177	0,216	0,037	0,167	0,151	-0,371	-0,297
78	UNIT	2016	1	0,436	1,420	0,010	0,002	0,008	0,070	-0,371
79	UNVR	2016	0	0,719	2,560	0,069	0,382	0,160	-0,056	-0,234
80	WIIM	2016	0	0,268	0,366	0,051	0,079	0,063	0,023	-0,142
81	ADES	2017	0	0,497	0,986	0,205	0,046	0,047	-0,061	-0,424
82	AKPI	2017	0	0,590	1,437	0,239	0,005	0,006	0,034	-0,728
83	BATA	2017	0	0,323	0,477	0,054	0,063	0,055	-0,009	-0,313
84	BUDI	2017	0	0,594	1,574	0,247	0,016	0,018	-0,061	-0,181
85	CINT	2017	0	0,198	0,297	0,059	0,062	0,079	0,007	-0,089
86	CPIN	2017	0	0,360	0,562	0,153	0,102	0,051	0,041	-0,123
87	DLTA	2017	0	0,146	0,172	0,042	0,209	0,360	0,139	-0,294
88	DPNS	2017	0	0,132	0,177	0,071	0,019	0,054	0,004	-0,059
89	DVLA	2017	0	0,320	0,470	0,051	0,099	0,103	0,046	-0,194
90	EKAD	2017	0	0,168	0,209	0,053	0,096	0,118	0,014	-0,061
91	GGRM	2017	0	0,368	0,583	0,029	0,116	0,093	0,000	-0,232
92	HMSP	2017	0	0,026	0,265	0,007	0,294	0,128	0,046	-0,164
93	ICBP	2017	0	0,357	0,643	0,141	0,112	0,100	0,060	-0,205
94	IGAR	2017	0	0,139	0,139	0,020	0,141	0,095	0,113	-0,390
95	INAI	2017	0	0,771	3,376	0,057	0,032	0,039	0,025	-0,207
96	INCI	2017	0	0,117	0,132	0,023	0,054	0,061	0,012	-0,370
97	INDF	2017	0	0,468	1,321	0,222	0,059	0,073	-0,015	-0,248
98	JECC	2017	0	0,708	2,522	0,082	0,043	0,038	-0,038	-0,024
99	JPFA	2017	0	0,536	1,226	0,309	0,053	0,037	-0,062	-0,128
100	KBLM	2017	1	0,359	0,561	0,008	0,036	0,036	-0,002	-0,041
101	KDSI	2017	0	0,634	1,736	0,101	0,052	0,031	-0,018	-0,314
102	KLBF	2017	0	0,164	0,205	0,030	0,148	0,122	-0,014	-0,148
103	LMSH	2017	0	0,196	0,243	0,066	0,080	0,058	0,027	-0,186
104	MLBI	2017	0	0,576	1,358	0,056	0,527	0,390	-0,023	-0,007
105	RICY	2017	0	0,687	2,329	0,052	0,012	0,010	0,121	-0,240
106	ROTI	2017	0	0,381	0,627	0,156	0,030	0,054	0,005	-0,275
107	SKBM	2017	0	0,370	0,693	0,054	0,031	0,014	0,044	-0,062
108	SMSM	2017	0	0,252	0,386	0,080	0,227	0,166	0,010	-0,520
109	SRSN	2017	0	0,363	0,571	0,060	0,027	0,034	0,126	-0,341
110	STAR	2017	1	0,202	0,255	0,014	0,001	0,005	0,128	-0,395
111	TALF	2017	0	0,168	0,202	0,030	0,023	0,033	-0,032	-0,115

112	TCID	2017	0	0,213	0,271	0,103	0,076	0,066	0,057	-0,379
113	TOTO	2017	0	0,401	0,669	0,198	0,099	0,128	0,114	-0,313
114	TRIS	2017	0	0,346	1,000	0,006	0,026	0,018	0,119	-0,161
115	TRST	2017	0	0,407	0,687	0,117	0,011	0,016	0,007	-0,972
116	TSPC	2017	0	0,316	0,491	0,047	0,075	0,058	0,044	-0,140
117	ULTJ	2017	0	0,189	0,239	0,030	0,137	0,146	0,152	-0,331
118	UNIT	2017	0	0,425	1,355	0,003	0,002	0,010	0,010	-0,427
119	UNVR	2017	0	0,726	2,655	0,064	0,370	0,170	-0,059	-0,213
120	WIIM	2017	0	0,202	0,253	0,071	0,033	0,027	0,103	-0,274
121	ADES	2018	0	0,453	0,829	0,155	0,006	0,066	0,015	-0,403
122	AKPI	2018	0	0,598	1,488	0,202	0,021	0,027	-0,025	-0,680
123	BATA	2018	0	0,274	0,377	0,052	0,077	0,068	-0,040	-5,561
124	BUDI	2018	0	0,639	1,905	0,206	0,015	0,019	-0,039	-0,226
125	CINT	2018	0	0,209	0,272	0,044	0,028	0,037	-0,042	-0,040
126	CPIN	2018	0	0,299	0,426	0,127	0,165	0,084	0,123	-0,151
127	DLTA	2018	0	0,157	0,187	0,031	0,222	0,379	0,078	-0,259
128	DPNS	2018	0	0,138	0,185	0,061	0,029	0,065	0,032	-0,031
129	DVLA	2018	0	0,287	0,402	0,039	0,119	0,118	-0,086	-0,060
130	EKAD	2018	0	0,151	0,184	0,044	0,087	0,100	0,017	-0,085
131	GGRM	2018	0	0,347	0,531	0,028	0,113	0,081	0,032	-0,220
132	HMSP	2018	0	0,241	0,318	0,053	0,291	0,127	0,403	-0,273
133	ICBP	2018	0	0,339	0,539	0,129	0,136	0,121	0,035	-0,187
134	IGAR	2018	0	0,153	0,252	0,026	0,078	0,057	-0,100	-0,242
135	INAI	2018	0	0,783	3,609	0,048	0,029	0,036	0,069	-0,199
136	INCI	2018	0	0,182	0,224	0,021	0,043	0,045	0,008	-0,294
137	INDF	2018	0	0,483	1,387	0,160	0,051	0,068	-0,004	-0,308
138	JECC	2018	0	0,707	2,417	0,088	0,042	0,028	-0,044	-0,005
139	JPFA	2018	0	0,557	1,335	0,257	0,098	0,066	-0,069	-0,257
140	KBLM	2018	0	0,367	0,581	0,010	0,031	0,033	0,008	0,052
141	KDSI	2018	0	0,601	1,506	0,094	0,055	0,033	-0,023	-0,274
142	KLBF	2018	0	0,157	0,195	0,031	0,138	0,118	0,014	-0,183
143	LMSH	2018	0	0,171	0,206	0,063	0,018	0,012	0,002	-0,134
144	MLBI	2018	0	0,596	1,475	0,050	0,424	0,336	-0,029	-0,449
145	RICY	2018	0	0,711	2,645	0,065	0,012	0,009	0,085	-0,261
146	ROTI	2018	0	0,336	0,520	0,217	0,029	0,046	-0,017	-0,031
147	SKBM	2018	0	0,413	0,823	0,065	0,009	0,008	-0,043	-0,149
148	SMSM	2018	0	0,232	0,349	0,065	0,226	0,161	0,015	-0,493
149	SRSN	2018	0	0,304	0,437	0,038	0,074	0,085	0,034	-0,309
150	STAR	2018	0	0,202	0,255	0,014	0,000	0,001	0,047	-0,224

151	TALF	2018	0	0,179	0,218	0,025	0,447	0,593	-0,003	-0,144
152	TCID	2018	0	0,193	0,240	0,099	0,071	0,065	-0,024	-0,317
153	TOTO	2018	0	0,334	0,502	0,178	0,120	0,156	0,055	-0,267
154	TRIS	2018	0	0,437	1,134	0,006	0,031	0,023	-0,005	-0,286
155	TRST	2018	0	0,478	0,949	0,171	0,015	0,024	-0,106	-0,785
156	TSPC	2018	0	0,310	0,474	0,051	0,069	0,054	-0,031	-0,137
157	ULTJ	2018	0	0,141	0,168	0,026	0,126	0,128	0,027	-0,244
158	UNIT	2018	0	0,414	1,295	0,004	0,001	0,005	-0,987	-0,472
159	UNVR	2018	0	0,612	1,576	0,041	0,467	0,218	-0,002	-0,171
160	WIIM	2018	0	0,199	0,249	0,080	0,041	0,036	0,061	-0,295



Lampiran 6

Daftar Perusahaan FFR

No.	Kode Emiten	Tahun	<i>Fraudulent Financial Reporting (Y)</i>
1	ADES	2015	0
2	AKPI	2015	0
3	BATA	2015	0
4	BUDI	2015	0
5	CINT	2015	0
6	CPIN	2015	0
7	DLTA	2015	0
8	DPNS	2015	0
9	DVLA	2015	0
10	EKAD	2015	0
11	GGRM	2015	0
12	HMSP	2015	0
13	ICBP	2015	0
14	IGAR	2015	0
15	INAI	2015	0
16	INCI	2015	0
17	INDF	2015	0
18	JECC	2015	0
19	JPFA	2015	0
20	KBLM	2015	0
21	KDSI	2015	0
22	KLBF	2015	0
23	LMSH	2015	0
24	MLBI	2015	0
25	RICY	2015	0
26	ROTI	2015	0
27	SKBM	2015	0
28	SMSM	2015	0
29	SRSN	2015	0
30	STAR	2015	0
31	TALF	2015	0
32	TCID	2015	0
33	TOTO	2015	0
34	TRIS	2015	0
35	TRST	2015	0

36	TSPC	2015	0
37	ULTJ	2015	0
38	UNIT	2015	0
39	UNVR	2015	0
40	WIIM	2015	0
41	ADES	2016	0
42	AKPI	2016	0
43	BATA	2016	0
44	BUDI	2016	0
45	CINT	2016	0
46	CPIN	2016	0
47	DLTA	2016	0
48	DPNS	2016	0
49	DVLA	2016	0
50	EKAD	2016	0
51	GGRM	2016	0
52	HMSP	2016	0
53	ICBP	2016	0
54	IGAR	2016	1
55	INAI	2016	0
56	INCI	2016	0
57	INDF	2016	0
58	JECC	2016	0
59	JPFA	2016	0
60	KBLM	2016	1
61	KDSI	2016	0
62	KLBF	2016	0
63	LMSH	2016	0
64	MLBI	2016	0
65	RICY	2016	0
66	ROTI	2016	0
67	SKBM	2016	1
68	SMSM	2016	0
69	SRSN	2016	0
70	STAR	2016	0
71	TALF	2016	0
72	TCID	2016	0
73	TOTO	2016	0
74	TRIS	2016	0

75	TRST	2016	0
76	TSPC	2016	0
77	ULTJ	2016	0
78	UNIT	2016	1
79	UNVR	2016	0
80	WIIM	2016	0
81	ADES	2017	0
82	AKPI	2017	0
83	BATA	2017	0
84	BUDI	2017	0
85	CINT	2017	0
86	CPIN	2017	0
87	DLTA	2017	0
88	DPNS	2017	0
89	DVLA	2017	0
90	EKAD	2017	0
91	GGRM	2017	0
92	HMSP	2017	0
93	ICBP	2017	0
94	IGAR	2017	0
95	INAI	2017	0
96	INCI	2017	0
97	INDF	2017	0
98	JECC	2017	0
99	JPFA	2017	0
100	KBLM	2017	1
101	KDSI	2017	0
102	KLBF	2017	0
103	LMSH	2017	0
104	MLBI	2017	0
105	RICY	2017	0
106	ROTI	2017	0
107	SKBM	2017	0
108	SMSM	2017	0
109	SRSN	2017	0
110	STAR	2017	1
111	TALF	2017	0
112	TCID	2017	0
113	TOTO	2017	0

114	TRIS	2017	0
115	TRST	2017	0
116	TSPC	2017	0
117	ULTJ	2017	0
118	UNIT	2017	0
119	UNVR	2017	0
120	WIIM	2017	0



Lampiran 7

Data Perhitungan per Variabel Financial Leverage (DAR)

No.	Kode Emiten	Tahun	a = a/b	b	c
			<i>Debt Asset Ratio</i>	Total Hutang	Total Aset
1	ADES	2015	0,497310264	Rp 324.855.000.000	Rp 653.224.000.000
2	AKPI	2015	0,61584776	Rp 1.775.577.239.000	Rp 2.883.143.132.000
3	BATA	2015	0,311936896	Rp 248.070.000.000	Rp 795.257.000.000
4	BUDI	2015	0,661583924	Rp 2.160.702.000.000	Rp 3.265.953.000.000
5	CINT	2015	0,176940587	Rp 67.734.182.851	Rp 382.807.494.765
6	CPIN	2015	0,491129421	Rp 12.123.488.000.000	Rp 24.684.915.000.000
7	DLTA	2015	0,181735965	Rp 188.700.435.000	Rp 1.038.321.916.000
8	DPNS	2015	0,120907371	Rp 33.187.031.327	Rp 274.483.110.371
9	DVLA	2015	0,29264497	Rp 402.760.903.000	Rp 1.376.278.237.000
10	EKAD	2015	0,247685895	Rp 93.761.000.000	Rp 378.548.000.000
11	GGRM	2015	0,40150127	Rp 25.497.504.000.000	Rp 63.505.413.000.000
12	HMSP	2015	0,157709808	Rp 5.994.664.000.000	Rp 38.010.724.000.000
13	ICBP	2015	0,383037424	Rp 10.173.713.000.000	Rp 26.560.624.000.000
14	IGAR	2015	0,19136464	Rp 73.471.782.127	Rp 383.936.040.590
15	INAI	2015	0,819718679	Rp 1.090.438.393.880	Rp 1.330.259.296.537
16	INCI	2015	0,09138966	Rp 15.494.757.317	Rp 169.546.066.314
17	INDF	2015	0,530427132	Rp 48.709.933.000.000	Rp 91.831.526.000.000
18	JECC	2015	0,729285254	Rp 990.707.822.000	Rp 1.358.464.081.000
19	JPFA	2015	0,643946263	Rp 11.049.774.000.000	Rp 17.159.466.000.000
20	KBLM	2015	0,546940998	Rp 357.910.377.055	Rp 654.385.717.061
21	KDSI	2015	0,678087395	Rp 798.172.379.792	Rp 1.177.093.668.866
22	KLBF	2015	0,20137612	Rp 2.758.131.396.170	Rp 13.696.417.381.400
23	LMSH	2015	0,159522612	Rp 21.341.373.897	Rp 133.782.751.041
24	MLBI	2015	0,635157719	Rp 1.334.373.000.000	Rp 2.100.853.000.000
25	RICY	2015	0,666098238	Rp 798.114.824.380	Rp 1.198.193.867.892
26	ROTI	2015	0,560830443	Rp 1.517.788.685.162	Rp 2.706.323.637.034
27	SKBM	2015	0,549909053	Rp 420.396.809.051	Rp 764.484.248.710
28	SMSM	2015	0,351271199	Rp 779.860.000.000	Rp 2.220.108.000.000
29	SRSN	2015	0,407602082	Rp 233.993.478.000	Rp 574.073.314.000
30	STAR	2015	0,328309735	Rp 239.344.544.398	Rp 729.020.553.284
31	TALF	2015	0,19347385	Rp 84.008.353.472	Rp 434.210.376.664
32	TCID	2015	0,176372857	Rp 367.225.370.670	Rp 2.082.096.848.703
33	TOTO	2015	0,388596869	Rp 947.997.940.009	Rp 2.439.540.859.205

34	TRIS	2015	0,426812708	Rp 245.138.356.170	Rp 574.346.433.075
35	TRST	2015	0,417124889	Rp 1.400.438.209.900	Rp 3.357.359.499.954
36	TSPC	2015	0,309892136	Rp 1.947.588.124.083	Rp 6.284.729.099.200
37	ULTJ	2015	0,209743241	Rp 742.490.216.326	Rp 3.539.995.910.248
38	UNIT	2015	0,4724136	Rp 217.565.067.467	Rp 460.539.382.206
39	UNVR	2015	0,693110179	Rp 10.902.585.000.000	Rp 15.729.945.000.000
40	WIIM	2015	0,297155769	Rp 398.991.064.485	Rp 1.342.700.045.391
41	ADES	2016	0,499155026	Rp 383.091.000.000	Rp 767.479.000.000
42	AKPI	2016	0,571837137	Rp 1.495.874.021.000	Rp 2.615.909.190.000
43	BATA	2016	0,307660095	Rp 247.587.000.000	Rp 804.742.000.000
44	BUDI	2016	0,602640283	Rp 1.766.825.000.000	Rp 2.931.807.000.000
45	CINT	2016	0,182569749	Rp 72.906.787.680	Rp 399.336.626.636
46	CPIN	2016	0,415110659	Rp 10.047.751.000.000	Rp 24.204.994.000.000
47	DLTA	2016	0,154803106	Rp 185.422.642.000	Rp 1.197.796.650.000
48	DPNS	2016	0,110982374	Rp 32.865.162.199	Rp 296.129.565.784
49	DVLA	2016	0,295021619	Rp 451.785.946.000	Rp 1.531.365.558.000
50	EKAD	2016	0,157298883	Rp 110.503.822.983	Rp 702.508.630.708
51	GGRM	2016	0,371513883	Rp 23.387.406.000.000	Rp 62.951.634.000.000
52	HMSF	2016	0,196038597	Rp 8.333.263.000.000	Rp 42.508.277.000.000
53	ICBP	2016	0,359876262	Rp 10.401.125.000.000	Rp 28.901.948.000.000
54	IGAR	2016	0,14953759	Rp 65.716.637.766	Rp 439.465.673.296
55	INAI	2016	0,80731116	Rp 1.081.015.810.782	Rp 1.339.032.413.445
56	INCI	2016	0,09847701	Rp 26.524.918.593	Rp 269.351.381.334
57	INDF	2016	0,465267023	Rp 38.233.092.000.000	Rp 82.174.515.000.000
58	JECC	2016	0,703669854	Rp 1.116.872.234.000	Rp 1.587.210.576.000
59	JPFA	2016	0,513118729	Rp 9.878.062.000.000	Rp 19.251.026.000.000
60	KBLM	2016	0,498263795	Rp 318.436.089.653	Rp 639.091.366.917
61	KDSI	2016	0,632500918	Rp 722.488.734.446	Rp 1.142.273.020.550
62	KLBF	2016	0,181410771	Rp 2.762.162.069.572	Rp 15.226.009.210.657
63	LMSH	2016	0,279507535	Rp 45.511.700.218	Rp 162.828.169.250
64	MLBI	2016	0,639285146	Rp 1.454.398.000.000	Rp 2.275.038.000.000
65	RICY	2016	0,679906716	Rp 876.184.855.001	Rp 1.288.683.925.066
66	ROTI	2016	0,50584615	Rp 1.476.889.086.692	Rp 2.919.640.858.718
67	SKBM	2016	0,632220129	Rp 633.267.725.358	Rp 1.001.657.012.004
68	SMSM	2016	0,299229623	Rp 674.685.000.000	Rp 2.254.740.000.000
69	SRSN	2016	0,439372797	Rp 315.096.071.000	Rp 717.149.704.000
70	STAR	2016	0,290010244	Rp 200.161.402.637	Rp 690.187.353.961
71	TALF	2016	0,147194633	Rp 129.777.537.129	Rp 881.673.021.959
72	TCID	2016	0,183946886	Rp 401.942.530.776	Rp 2.185.101.038.101

73	TOTO	2016	0,409680657	Rp 1.057.566.418.720	Rp 2.581.440.938.262
74	TRIS	2016	0,458143584	Rp 293.074.984.034	Rp 639.701.164.511
75	TRST	2016	0,412764419	Rp 1.358.241.040.272	Rp 3.290.596.224.286
76	TSPC	2016	0,296172375	Rp 1.950.534.206.746	Rp 6.585.807.349.438
77	ULTJ	2016	0,176912203	Rp 749.966.146.582	Rp 4.239.199.641.365
78	UNIT	2016	0,436326192	Rp 188.891.359.540	Rp 432.913.180.372
79	UNVR	2016	0,719076575	Rp 12.041.437.000.000	Rp 16.745.695.000.000
80	WIIM	2016	0,267827718	Rp 362.540.740.471	Rp 1.353.634.132.275
81	ADES	2017	0,49655692	Rp 417.225.000.000	Rp 840.236.000.000
82	AKPI	2017	0,589625218	Rp 1.618.713.342.000	Rp 2.745.325.833.000
83	BATA	2017	0,322993263	Rp 276.382.503.000	Rp 855.691.231.000
84	BUDI	2017	0,593564251	Rp 1.744.756.000.000	Rp 2.939.456.000.000
85	CINT	2017	0,197877605	Rp 94.304.081.659	Rp 476.577.841.605
86	CPIN	2017	0,359658866	Rp 8.819.768.000.000	Rp 24.522.593.000.000
87	DLTA	2017	0,146323922	Rp 196.197.372.000	Rp 1.340.842.765.000
88	DPNS	2017	0,13178914	Rp 40.655.786.593	Rp 308.491.173.960
89	DVLA	2017	0,319696817	Rp 524.586.078.000	Rp 1.640.886.147.000
90	EKAD	2017	0,168116667	Rp 133.949.920.707	Rp 796.767.646.172
91	GGRM	2017	0,36806908	Rp 24.572.266.000.000	Rp 66.759.930.000.000
92	HMSF	2017	0,025857967	Rp 9.028.078.000.000	Rp 349.141.063.000.000
93	ICBP	2017	0,357221936	Rp 11.295.184.000.000	Rp 31.619.514.000.000
94	IGAR	2017	0,138543299	Rp 71.075.842.431	Rp 513.022.591.574
95	INAI	2017	0,77147962	Rp 936.511.874.370	Rp 1.213.916.545.120
96	INCI	2017	0,116556677	Rp 35.408.565.168	Rp 303.788.390.330
97	INDF	2017	0,46830798	Rp 41.182.764.000.000	Rp 87.939.488.000.000
98	JECC	2017	0,708016551	Rp 1.380.623.870.000	Rp 1.949.988.129.960
99	JPFA	2017	0,535507213	Rp 11.293.242.000.000	Rp 21.088.870.000.000
100	KBLM	2017	0,359270308	Rp 443.770.270.269	Rp 1.235.198.847.468
101	KDSI	2017	0,634463205	Rp 842.752.226.515	Rp 1.328.291.727.616
102	KLBF	2017	0,163828142	Rp 2.722.207.633.646	Rp 16.616.239.416.335
103	LMSH	2017	0,195710804	Rp 31.541.423.763	Rp 161.163.426.840
104	MLBI	2017	0,575748244	Rp 1.445.173.000.000	Rp 2.510.078.000.000
105	RICY	2017	0,686953324	Rp 944.179.416.586	Rp 1.374.444.788.282
106	ROTI	2017	0,381497944	Rp 1.739.467.993.982	Rp 4.559.573.709.411
107	SKBM	2017	0,36955013	Rp 599.790.014.646	Rp 1.623.027.475.045
108	SMSM	2017	0,251768787	Rp 615.157.000.000	Rp 2.443.341.000.000
109	SRSN	2017	0,363430275	Rp 237.220.555.000	Rp 652.726.454.000
110	STAR	2017	0,202410494	Rp 124.422.750.504	Rp 614.705.038.056
111	TALF	2017	0,168333974	Rp 155.076.156.734	Rp 921.240.988.517

112	TCID	2017	0,213176103	Rp 503.480.853.006	Rp 2.361.807.189.430
113	TOTO	2017	0,400743994	Rp 1.132.699.218.954	Rp 2.826.490.815.501
114	TRIS	2017	0,346326064	Rp 188.736.733.204	Rp 544.968.319.987
115	TRST	2017	0,407253149	Rp 1.357.336.438.524	Rp 3.332.905.936.010
116	TSPC	2017	0,31646583	Rp 2.352.891.899.876	Rp 7.434.900.309.021
117	ULTJ	2017	0,188586141	Rp 978.185.000.000	Rp 5.186.940.000.000
118	UNIT	2017	0,42479556	Rp 181.126.294.572	Rp 426.384.622.878
119	UNVR	2017	0,072636861	Rp 13.733.025.000.000	Rp 189.064.130.000.000
120	WIIM	2017	0,202021938	Rp 247.620.731.930	Rp 1.225.712.093.041
121	ADES	2018	0,453162747	Rp 399.361.000.000	Rp 881.275.000.000
122	AKPI	2018	0,598153486	Rp 1.836.576.739.000	Rp 3.070.410.492.000
123	BATA	2018	0,273760805	Rp 240.048.866.000	Rp 876.856.225.000
124	BUDI	2018	0,638523068	Rp 2.166.496.000.000	Rp 3.392.980.000.000
125	CINT	2018	0,209009386	Rp 102.703.457.308	Rp 491.382.035.136
126	CPIN	2018	0,29856787	Rp 8.253.944.000.000	Rp 27.645.118.000.000
127	DLTA	2018	0,157105782	Rp 239.353.356.000	Rp 1.523.517.170.000
128	DPNS	2018	0,13804619	Rp 44.476.413.260	Rp 322.185.012.261
129	DVLA	2018	0,286756384	Rp 482.559.876.000	Rp 1.682.821.739.000
130	EKAD	2018	0,150814323	Rp 128.684.953.153	Rp 853.267.454.400
131	GGRM	2018	0,346814739	Rp 23.963.934.000.000	Rp 69.097.219.000.000
132	HMSP	2018	0,241278607	Rp 11.244.167.000.000	Rp 46.602.420.000.000
133	ICBP	2018	0,339277536	Rp 11.660.003.000.000	Rp 34.367.153.000.000
134	IGAR	2018	0,153075943	Rp 87.283.567.361	Rp 570.197.810.698
135	INAI	2018	0,783045984	Rp 1.096.799.666.849	Rp 1.400.683.598.096
136	INCI	2018	0,182465724	Rp 71.410.278.158	Rp 391.362.697.956
137	INDF	2018	0,482929981	Rp 46.620.996.000.000	Rp 96.537.796.000.000
138	JECC	2018	0,707323684	Rp 1.472.379.829.000	Rp 2.081.620.993.000
139	JPFA	2018	0,556610965	Rp 12.823.219.000.000	Rp 23.038.028.000.000
140	KBLM	2018	0,367300096	Rp 476.887.194.332	Rp 1.298.358.478.375
141	KDSI	2018	0,601002975	Rp 836.245.435.111	Rp 1.391.416.464.512
142	KLBF	2018	0,157146421	Rp 2.851.611.349.015	Rp 18.146.206.145.369
143	LMSH	2018	0,170815075	Rp 27.335.071.863	Rp 160.027.280.153
144	MLBI	2018	0,595938537	Rp 1.721.965.000.000	Rp 2.889.501.000.000
145	RICY	2018	0,711023063	Rp 1.094.692.568.786	Rp 1.539.602.054.832
146	ROTI	2018	0,336134046	Rp 1.476.909.260.772	Rp 4.393.810.380.883
147	SKBM	2018	0,412556993	Rp 730.789.419.438	Rp 1.771.365.972.009
148	SMSM	2018	0,232373734	Rp 650.926.000.000	Rp 2.801.203.000.000
149	SRSN	2018	0,304304208	Rp 208.989.195.000	Rp 686.777.211.000
150	STAR	2018	0,202289495	Rp 124.601.429.706	Rp 615.956.006.710

151	TALF	2018	0,178975405	Rp 176.218.785.183	Rp 984.597.771.989
152	TCID	2018	0,193313948	Rp 472.680.346.662	Rp 2.445.143.511.801
153	TOTO	2018	0,334001597	Rp 967.642.637.307	Rp 2.897.119.790.044
154	TRIS	2018	0,437256229	Rp 276.789.437.347	Rp 633.014.281.325
155	TRST	2018	0,477844573	Rp 2.047.516.971.004	Rp 4.284.901.587.126
156	TSPC	2018	0,309674042	Rp 2.437.126.989.832	Rp 7.869.975.060.326
157	ULTJ	2018	0,140556719	Rp 780.915.000.000	Rp 5.555.871.000.000
158	UNIT	2018	0,413993053	Rp 173.753.567.080	Rp 419.701.649.147
159	UNVR	2018	0,611835033	Rp 11.944.837.000.000	Rp 19.522.970.000.000
160	WIIM	2018	0,199380625	Rp 250.337.111.893	Rp 1.255.573.914.558



Lampiran 8**Data Perhitungan Per Variabel Financial Leverage (DER)**

No.	Kode Emiten	Tahun	a = a/b	b	c
			<i>Debt Equity Ratio</i>	Total Hutang	Total Ekuitas
1	ADES	2015	0,989298624	Rp 324.855.000.000	Rp 328.369.000.000
2	AKPI	2015	1,602984875	Rp 1.775.577.239.000	Rp 1.107.669.365.000
3	BATA	2015	0,453355069	Rp 248.070.000.000	Rp 547.187.000.000
4	BUDI	2015	2,101700949	Rp 2.160.702.000.000	Rp 1.028.073.000.000
5	CINT	2015	0,219702539	Rp 67.734.182.851	Rp 308.299.499.581
6	CPIN	2015	0,966236098	Rp 12.123.488.000.000	Rp 12.547.128.000.000
7	DLTA	2015	0,222903815	Rp 188.700.435.000	Rp 846.555.429.000
8	DPNS	2015	0,154989298	Rp 33.187.031.327	Rp 214.124.664.089
9	DVLA	2015	0,413717238	Rp 402.760.903.000	Rp 973.517.334.000
10	EKAD	2015	0,352290276	Rp 93.761.000.000	Rp 266.147.000.000
11	GGRM	2015	0,672755586	Rp 25.497.504.000.000	Rp 37.900.100.000.000
12	HMSF	2015	0,018723928	Rp 5.994.664.000.000	Rp 320.160.600.000.000
13	ICBP	2015	0,658285551	Rp 10.173.713.000.000	Rp 15.454.863.000.000
14	IGAR	2015	0,19136464	Rp 73.471.782.127	Rp 383.936.040.590
15	INAI	2015	4,546886371	Rp 1.090.438.393.880	Rp 239.820.902.657
16	INCI	2015	0,100580633	Rp 15.494.757.317	Rp 154.053.089.971
17	INDF	2015	1,786252009	Rp 48.709.933.000.000	Rp 27.269.351.000.000
18	JECC	2015	2,693925114	Rp 990.707.822.000	Rp 367.756.259.000
19	JPFA	2015	1,968988071	Rp 11.049.774.000.000	Rp 5.611.905.000.000
20	KBLM	2015	1,210955829	Rp 357.910.377.055	Rp 295.560.224.716
21	KDSI	2015	2,10643319	Rp 798.172.379.792	Rp 378.921.289.074
22	KLBF	2015	0,26355461	Rp 2.758.131.396.170	Rp 10.465.122.963.890
23	LMSH	2015	0,189800005	Rp 21.341.373.897	Rp 112.441.377.144
24	MLBI	2015	1,741389773	Rp 1.334.373.000.000	Rp 766.269.000.000
25	RICY	2015	2,091120725	Rp 798.114.824.380	Rp 381.668.458.859
26	ROTI	2015	1,277024864	Rp 1.517.788.685.162	Rp 1.188.534.951.872
27	SKBM	2015	0,1496467	Rp 420.396.809.051	Rp 2.809.262.136.500
28	SMSM	2015	0,63933851	Rp 779.860.000.000	Rp 1.219.792.000.000
29	SRSN	2015	0,688054548	Rp 233.993.478.000	Rp 340.079.836.000
30	STAR	2015	0,491133057	Rp 239.344.544.398	Rp 487.331.367.315
31	TALF	2015	0,239885403	Rp 84.008.353.472	Rp 350.202.023.192
32	TCID	2015	0,214141628	Rp 367.225.370.670	Rp 1.714.871.478.003
33	TOTO	2015	0,635582073	Rp 947.997.940.009	Rp 1.491.542.919.106
34	TRIS	2015	1,002339622	Rp 245.138.356.170	Rp 244.566.163.848
35	TRST	2015	0,715633606	Rp 1.400.438.209.900	Rp 1.956.920.690.054

36	TSPC	2015	0,454127024	Rp 1.947.588.124.083	Rp 4.288.641.773.477
37	ULTJ	2015	0,267000333	Rp 742.490.216.326	Rp 2.780.858.768.103
38	UNIT	2015	1,648516419	Rp 217.565.067.467	Rp 131.976.281.801
39	UNVR	2015	2,258498434	Rp 10.902.585.000.000	Rp 4.827.360.000.000
40	WIIM	2015	0,423331762	Rp 398.991.064.485	Rp 942.502.076.516
41	ADES	2016	0,996625805	Rp 383.091.000.000	Rp 384.388.000.000
42	AKPI	2016	1,335407386	Rp 1.495.874.021.000	Rp 1.120.163.058.000
43	BATA	2016	0,444377238	Rp 247.587.000.000	Rp 557.155.000.000
44	BUDI	2016	1,631465565	Rp 1.766.825.000.000	Rp 1.082.968.000.000
45	CINT	2016	0,228765503	Rp 72.906.787.680	Rp 318.696.598.427
46	CPIN	2016	0,710691569	Rp 10.047.751.000.000	Rp 14.137.991.000.000
47	DLTA	2016	0,183888813	Rp 185.422.642.000	Rp 1.008.341.065.000
48	DPNS	2016	0,146604952	Rp 32.865.162.199	Rp 224.174.980.415
49	DVLA	2016	0,418483214	Rp 451.785.946.000	Rp 1.079.579.612.000
50	EKAD	2016	0,193749797	Rp 110.503.822.983	Rp 570.342.909.901
51	GGRM	2016	0,592280901	Rp 23.387.406.000.000	Rp 39.487.017.000.000
52	HMSP	2016	0,243840807	Rp 8.333.263.000.000	Rp 34.175.014.000.000
53	ICBP	2016	0,592185713	Rp 10.401.125.000.000	Rp 17.563.958.000.000
54	IGAR	2016	0,14953759	Rp 65.716.637.766	Rp 439.465.673.296
55	INAI	2016	4,189714149	Rp 1.081.015.810.782	Rp 258.016.602.673
56	INCI	2016	0,109234053	Rp 26.524.918.593	Rp 242.826.462.751
57	INDF	2016	1,319552516	Rp 38.233.092.000.000	Rp 28.974.286.000.000
58	JECC	2016	2,374614473	Rp 1.116.872.234.000	Rp 470.338.342.000
59	JPFA	2016	1,11698634	Rp 9.878.062.000.000	Rp 8.843.494.000.000
60	KBLM	2016	0,994337934	Rp 318.436.089.653	Rp 320.249.362.691
61	KDSI	2016	1,721095235	Rp 722.488.734.446	Rp 419.784.286.104
62	KLBF	2016	0,231933888	Rp 2.762.162.069.572	Rp 11.909.264.708.049
63	LMSH	2016	0,387939567	Rp 45.511.700.218	Rp 117.316.469.122
64	MLBI	2016	1,772523412	Rp 1.454.398.000.000	Rp 820.524.000.000
65	RICY	2016	2,243485287	Rp 876.184.855.001	Rp 390.546.289.795
66	ROTI	2016	1,055449872	Rp 1.476.889.086.692	Rp 1.399.298.181.675
67	SKBM	2016	2,037905274	Rp 633.267.725.358	Rp 310.744.436.154
68	SMSM	2016	0,489695978	Rp 674.685.000.000	Rp 1.377.763.000.000
69	SRSN	2016	0,783716512	Rp 315.096.071.000	Rp 402.053.633.000
70	STAR	2016	0,410596212	Rp 200.161.402.637	Rp 487.489.647.197
71	TALF	2016	0,172600501	Rp 129.777.537.129	Rp 751.895.484.830
72	TCID	2016	0,225410433	Rp 401.942.530.776	Rp 1.783.158.507.235
73	TOTO	2016	0,693998361	Rp 1.057.566.418.720	Rp 1.523.874.519.542
74	TRIS	2016	1,297642497	Rp 293.074.984.034	Rp 225.851.869.693

75	TRST	2016	0,702894091	Rp 1.358.241.040.272	Rp 1.932.355.184.014
76	TSPC	2016	0,425675328	Rp 1.950.534.206.746	Rp 4.582.211.087.738
77	ULTJ	2016	0,215911837	Rp 749.966.146.582	Rp 3.473.483.238.505
78	UNIT	2016	1,420371065	Rp 188.891.359.540	Rp 132.987.332.771
79	UNVR	2016	2,559688903	Rp 12.041.437.000.000	Rp 4.704.258.000.000
80	WIIM	2016	0,366264198	Rp 362.540.740.471	Rp 989.833.955.967
81	ADES	2017	0,986321869	Rp 417.225.000.000	Rp 423.011.000.000
82	AKPI	2017	1,436651825	Rp 1.618.713.342.000	Rp 1.126.726.263.000
83	BATA	2017	0,477090176	Rp 276.382.503.000	Rp 579.308.728.000
84	BUDI	2017	1,574415287	Rp 1.744.756.000.000	Rp 1.108.193.000.000
85	CINT	2017	0,253769858	Rp 94.304.081.659	Rp 371.612.619.422
86	CPIN	2017	0,562319055	Rp 8.819.768.000.000	Rp 15.684.633.000.000
87	DLTA	2017	172,0146711	Rp 196.197.372.000	Rp 1.140.585.107
88	DPNS	2017	0,176787779	Rp 40.655.786.593	Rp 229.969.440.716
89	DVLA	2017	0,469932855	Rp 524.586.078.000	Rp 1.116.300.069.000
90	EKAD	2017	0,209193717	Rp 133.949.920.707	Rp 640.315.219.922
91	GGRM	2017	0,5826805	Rp 24.572.266.000.000	Rp 42.171.080.000.000
92	HMSP	2017	0,264652243	Rp 9.028.078.000.000	Rp 34.112.985.000.000
93	ICBP	2017	0,643088762	Rp 11.295.184.000.000	Rp 17.563.958.000.000
94	IGAR	2017	0,138543299	Rp 71.075.842.431	Rp 513.022.591.574
95	INAI	2017	3,375977311	Rp 936.511.874.370	Rp 277.404.670.750
96	INCI	2017	0,131934527	Rp 35.408.565.168	Rp 268.379.825.144
97	INDF	2017	1,320856027	Rp 41.182.764.000.000	Rp 31.178.844.000.000
98	JECC	2017	2,522278177	Rp 1.380.623.870.000	Rp 547.371.770.000
99	JPFA	2017	1,226292947	Rp 11.293.242.000.000	Rp 9.209.253.000.000
100	KBLM	2017	0,560728443	Rp 443.770.270.269	Rp 791.417.442.722
101	KDSI	2017	1,735702707	Rp 842.752.226.515	Rp 485.539.501.101
102	KLBF	2017	0,204973051	Rp 2.722.207.633.646	Rp 13.280.807.474.738
103	LMSH	2017	0,243333871	Rp 31.541.423.763	Rp 129.622.003.077
104	MLBI	2017	1,357640487	Rp 1.445.173.000.000	Rp 1.064.474.000.000
105	RICY	2017	2,329017006	Rp 944.179.416.586	Rp 405.398.249.158
106	ROTI	2017	0,627062655	Rp 1.739.467.993.982	Rp 2.773.993.923.687
107	SKBM	2017	0,693082358	Rp 599.790.014.646	Rp 865.395.011.170
108	SMSM	2017	0,386445689	Rp 615.157.000.000	Rp 1.591.833.000.000
109	SRSN	2017	0,570919825	Rp 237.220.555.000	Rp 415.505.899.000
110	STAR	2017	0,254710464	Rp 124.422.750.504	Rp 488.487.000.000
111	TALF	2017	0,202405736	Rp 155.076.156.734	Rp 766.164.831.783
112	TCID	2017	0,270932421	Rp 503.480.853.006	Rp 1.858.326.336.424
113	TOTO	2017	0,668735883	Rp 1.132.699.218.954	Rp 1.693.791.596.547

114	TRIS	2017	0,529814705	Rp 188.736.733.204	Rp 356.231.586.783
115	TRST	2017	0,68706084	Rp 1.357.336.438.524	Rp 1.975.569.497.486
116	TSPC	2017	0,490508696	Rp 2.352.891.899.876	Rp 4.796.840.341.285
117	ULTJ	2017	0,239465041	Rp 978.185.000.000	Rp 4.084.876.000.000
118	UNIT	2017	1,355127999	Rp 181.126.294.572	Rp 133.659.916.012
119	UNVR	2017	2,654551524	Rp 13.733.025.000.000	Rp 5.173.388.000.000
120	WIIM	2017	0,253487818	Rp 247.620.731.930	Rp 976.854.565.765
121	ADES	2018	0,828697651	Rp 399.361.000.000	Rp 481.914.000.000
122	AKPI	2018	1,488405119	Rp 1.836.576.739.000	Rp 1.233.922.617.000
123	BATA	2018	0,376956803	Rp 240.048.866.000	Rp 636.807.359.000
124	BUDI	2018	1,90451141	Rp 2.166.496.000.000	Rp 1.137.560.000.000
125	CINT	2018	0,272342947	Rp 102.703.457.308	Rp 377.110.766.306
126	CPIN	2018	0,425994182	Rp 8.253.944.000.000	Rp 19.375.720.000.000
127	DLTA	2018	0,186988923	Rp 239.353.356.000	Rp 1.280.040.294.000
128	DPNS	2018	0,184687106	Rp 44.476.413.260	Rp 240.820.348.650
129	DVLA	2018	0,402045496	Rp 482.559.876.000	Rp 1.200.261.863.000
130	EKAD	2018	0,183733262	Rp 128.684.953.153	Rp 700.390.073.915
131	GGRM	2018	0,530959836	Rp 23.963.934.000.000	Rp 45.133.233.000.000
132	HMSP	2018	0,31800686	Rp 11.244.167.000.000	Rp 35.358.253.000.000
133	ICBP	2018	0,539342455	Rp 11.660.003.000.000	Rp 21.618.923.000.000
134	IGAR	2018	0,252175027	Rp 87.283.567.361	Rp 346.122.962.226
135	INAI	2018	3,609271679	Rp 1.096.799.666.849	Rp 303.883.931.247
136	INCI	2018	0,224356948	Rp 71.410.278.158	Rp 318.288.686.205
137	INDF	2018	1,386940193	Rp 46.620.996.000.000	Rp 33.614.280.000.000
138	JECC	2018	2,416716126	Rp 1.472.379.829.000	Rp 609.248.150.000
139	JPFA	2018	1,334721046	Rp 12.823.219.000.000	Rp 9.607.415.000.000
140	KBLM	2018	0,580535405	Rp 476.887.194.332	Rp 821.460.999.338
141	KDSI	2018	1,506284354	Rp 836.245.435.111	Rp 555.171.029.401
142	KLBF	2018	0,195002533	Rp 2.851.611.349.015	Rp 14.623.457.976.061
143	LMSH	2018	0,206003594	Rp 27.335.071.863	Rp 132.692.208.290
144	MLBI	2018	1,47535246	Rp 1.721.965.000.000	Rp 1.167.155.000.000
145	RICY	2018	2,644525472	Rp 1.094.692.568.786	Rp 413.946.691.152
146	ROTI	2018	0,519693738	Rp 1.476.909.260.772	Rp 2.841.883.886.948
147	SKBM	2018	0,82314422	Rp 730.789.419.438	Rp 887.802.406.423
148	SMSM	2018	0,349359355	Rp 650.926.000.000	Rp 1.863.199.000.000
149	SRSN	2018	0,437409872	Rp 208.989.195.000	Rp 477.788.016.000
150	STAR	2018	0,255076142	Rp 124.601.429.706	Rp 488.487.197.544
151	TALF	2018	0,217990309	Rp 176.218.785.183	Rp 808.378.986.806
152	TCID	2018	0,239639632	Rp 472.680.346.662	Rp 1.972.463.165.139

153	TOTO	2018	0,501505103	Rp 967.642.637.307	Rp 1.929.477.152.737
154	TRIS	2018	1,134432932	Rp 276.789.437.347	Rp 243.989.247.355
155	TRST	2018	0,948555868	Rp 2.047.516.971.004	Rp 2.158.562.336.007
156	TSPC	2018	0,474435371	Rp 2.437.126.989.832	Rp 5.136.899.852.561
157	ULTJ	2018	0,167568545	Rp 780.915.000.000	Rp 4.660.272.000.000
158	UNIT	2018	1,295030645	Rp 173.753.567.080	Rp 134.169.463.719
159	UNVR	2018	1,576224249	Rp 11.944.837.000.000	Rp 7.578.133.000.000
160	WIIM	2018	0,249345397	Rp 250.337.111.893	Rp 1.003.977.274.595



Lampiran 9

Data Perhitungan per Variabel Financial Leverage (LDAR)

No.	Kode Emiten	Tahun	a = a/b	b	c
			LDAR	Hutang Jk. Panjang	Total Aset
1	ADES	2015	0,19211021	Rp 125.491.000.000	Rp 653.224.000.000
2	AKPI	2015	0,27398977	Rp 789.951.724.000	Rp 2.883.143.132.000
3	BATA	2015	0,046700626	Rp 37.139.000.000	Rp 795.257.000.000
4	BUDI	2015	0,20502224	Rp 669.593.000.000	Rp 3.265.953.000.000
5	CINT	2015	0,023166248	Rp 8.868.213.307	Rp 382.807.494.765
6	CPIN	2015	0,260063525	Rp 6.419.646.000.000	Rp 24.684.915.000.000
7	DLTA	2015	0,046499009	Rp 48.280.940.000	Rp 1.038.321.916.000
8	DPNS	2015	0,070393797	Rp 19.321.908.486	Rp 274.483.110.371
9	DVLA	2015	0,077355568	Rp 106.462.785.000	Rp 1.376.278.237.000
10	EKAD	2015	0,027188098	Rp 10.292.000.000	Rp 378.548.000.000
11	GGRM	2015	0,022870775	Rp 1.452.418.000.000	Rp 63.505.413.000.000
12	HMSP	2015	0,038304716	Rp 1.455.990.000.000	Rp 38.010.724.000.000
13	ICBP	2015	0,157050866	Rp 4.171.369.000.000	Rp 26.560.624.000.000
14	IGAR	2015	0,028853284	Rp 11.077.815.513	Rp 383.936.040.590
15	INAI	2015	0,103970821	Rp 138.308.151.083	Rp 1.330.259.296.537
16	INCI	2015	0,026011927	Rp 4.410.219.931	Rp 169.546.066.314
17	INDF	2015	0,257018434	Rp 23.602.395.000.000	Rp 91.831.526.000.000
18	JECC	2015	0,079077405	Rp 107.423.814.000	Rp 1.358.464.081.000
19	JPFA	2015	0,332009399	Rp 5.697.104.000.000	Rp 17.159.466.000.000
20	KBLM	2015	0,023329736	Rp 15.266.645.714	Rp 654.385.717.061
21	KDSI	2015	0,140963269	Rp 165.926.971.377	Rp 1.177.093.668.866
22	KLBF	2015	0,028638942	Rp 392.250.905.307	Rp 13.696.417.381.400
23	LMSH	2015	0,07716316	Rp 10.323.099.874	Rp 133.782.751.041
24	MLBI	2015	0,056713154	Rp 119.146.000.000	Rp 2.100.853.000.000
25	RICY	2015	0,066697698	Rp 79.916.773.299	Rp 1.198.193.867.892
26	ROTI	2015	0,414536038	Rp 1.121.868.678.384	Rp 2.706.323.637.034
27	SKBM	2015	0,159557806	Rp 121.979.429.549	Rp 764.484.248.710
28	SMSM	2015	0,093755799	Rp 208.148.000.000	Rp 2.220.108.000.000
29	SRSN	2015	0,053326948	Rp 30.613.578.000	Rp 574.073.314.000
30	STAR	2015	0,015356813	Rp 11.195.432.203	Rp 729.020.553.284
31	TALF	2015	0,032306061	Rp 14.027.626.740	Rp 434.210.376.664
32	TCID	2015	0,069302612	Rp 144.294.749.027	Rp 2.082.096.848.703
33	TOTO	2015	0,158996551	Rp 387.878.582.652	Rp 2.439.540.859.205
34	TRIS	2015	0,031760196	Rp 18.241.355.108	Rp 574.346.433.075

35	TRST	2015	0,158130842	Rp 530.902.085.972	Rp 3.357.359.499.954
36	TSPC	2015	0,039954223	Rp 251.101.467.010	Rp 6.284.729.099.200
37	ULTJ	2015	0,05109103	Rp 180.862.036.933	Rp 3.539.995.910.248
38	UNIT	2015	0,00886422	Rp 4.082.322.558	Rp 460.539.382.206
39	UNVR	2015	0,049271819	Rp 775.043.000.000	Rp 15.729.945.000.000
40	WIIM	2015	0,042664416	Rp 57.285.512.883	Rp 1.342.700.045.391
41	ADES	2016	0,24446923	Rp 187.625.000.000	Rp 767.479.000.000
42	AKPI	2016	0,277144987	Rp 724.986.119.000	Rp 2.615.909.190.000
43	BATA	2016	0,049521462	Rp 39.852.000.000	Rp 804.742.000.000
44	BUDI	2016	0,231600852	Rp 679.009.000.000	Rp 2.931.807.000.000
45	CINT	2016	0,028051297	Rp 11.201.910.184	Rp 399.336.626.636
46	CPIN	2016	0,185808515	Rp 4.497.494.000.000	Rp 24.204.994.000.000
47	DLTA	2016	0,039723392	Rp 47.580.546.000	Rp 1.197.796.650.000
48	DPNS	2016	0,072033458	Rp 21.331.236.675	Rp 296.129.565.784
49	DVLA	2016	0,050515983	Rp 77.358.436.000	Rp 1.531.365.558.000
50	EKAD	2016	0,058922226	Rp 41.393.372.541	Rp 702.508.630.708
51	GGRM	2016	0,027780709	Rp 1.748.841.000.000	Rp 62.951.634.000.000
52	HMSP	2016	0,044809744	Rp 1.904.785.000.000	Rp 42.508.277.000.000
53	ICBP	2016	0,136023357	Rp 3.931.340.000.000	Rp 28.901.948.000.000
54	IGAR	2016	0,007658746	Rp 3.365.755.813	Rp 439.465.673.296
55	INAI	2016	0,081845451	Rp 109.593.711.781	Rp 1.339.032.413.445
56	INCI	2016	0,022665116	Rp 6.104.880.320	Rp 269.351.381.334
57	INDF	2016	0,23138136	Rp 19.013.651.000.000	Rp 82.174.515.000.000
58	JECC	2016	0,078330785	Rp 124.327.450.000	Rp 1.587.210.576.000
59	JPFA	2016	0,243338355	Rp 4.684.513.000.000	Rp 19.251.026.000.000
60	KBLM	2016	0,023739668	Rp 15.171.816.630	Rp 639.091.366.917
61	KDSI	2016	0,128246129	Rp 146.492.093.211	Rp 1.142.273.020.550
62	KLBF	2016	0,029226324	Rp 445.000.282.472	Rp 15.226.009.210.657
63	LMSH	2016	0,061628998	Rp 10.034.936.864	Rp 162.828.169.250
64	MLBI	2016	0,056323015	Rp 128.137.000.000	Rp 2.275.038.000.000
65	RICY	2016	0,04223669	Rp 54.429.743.296	Rp 1.288.683.925.066
66	ROTI	2016	0,396071749	Rp 1.156.387.262.310	Rp 2.919.640.858.718
67	SKBM	2016	0,164016148	Rp 164.287.924.725	Rp 1.001.657.012.004
68	SMSM	2016	0,073712712	Rp 166.203.000.000	Rp 2.254.740.000.000
69	SRSN	2016	0,054040017	Rp 38.754.782.000	Rp 717.149.704.000
70	STAR	2016	0,010111672	Rp 6.978.948.463	Rp 690.187.353.961
71	TALF	2016	0,020888964	Rp 18.417.236.260	Rp 881.673.021.959
72	TCID	2016	0,081752457	Rp 178.637.378.908	Rp 2.185.101.038.101
73	TOTO	2016	0,181455482	Rp 468.416.609.176	Rp 2.581.440.938.262

74	TRIS	2016	0,017667722	Rp 11.302.062.082	Rp 639.701.164.511
75	TRST	2016	0,136285857	Rp 448.461.726.428	Rp 3.290.596.224.286
76	TSPC	2016	0,045115347	Rp 297.120.986.625	Rp 6.585.807.349.438
77	ULTJ	2016	0,036903323	Rp 156.440.554.888	Rp 4.239.199.641.365
78	UNIT	2016	0,010019487	Rp 4.337.568.007	Rp 432.913.180.372
79	UNVR	2016	0,069472363	Rp 1.163.363.000.000	Rp 16.745.695.000.000
80	WIIM	2016	0,05084755	Rp 68.828.979.411	Rp 1.353.634.132.275
81	ADES	2017	0,20510547	Rp 172.337.000.000	Rp 840.236.000.000
82	AKPI	2017	0,239472136	Rp 657.429.040.000	Rp 2.745.325.833.000
83	BATA	2017	0,053623285	Rp 45.884.975.000	Rp 855.691.231.000
84	BUDI	2017	0,024656603	Rp 72.477.000.000	Rp 2.939.456.000.000
85	CINT	2017	0,059359249	Rp 28.289.302.555	Rp 476.577.841.605
86	CPIN	2017	0,153336803	Rp 3.760.216.000.000	Rp 24.522.593.000.000
87	DLTA	2017	0,042146973	Rp 56.512.464.000	Rp 1.340.842.765.000
88	DPNS	2017	0,070741073	Rp 21.822.996.796	Rp 308.491.173.960
89	DVLA	2017	0,050560006	Rp 82.963.213.000	Rp 1.640.886.147.000
90	EKAD	2017	0,053246639	Rp 42.425.198.982	Rp 796.767.646.172
91	GGRM	2017	0,029377263	Rp 1.961.224.000.000	Rp 66.759.930.000.000
92	HMSP	2017	0,00728963	Rp 2.545.109.000.000	Rp 349.141.063.000.000
93	ICBP	2017	0,141292368	Rp 4.467.596.000.000	Rp 31.619.514.000.000
94	IGAR	2017	0,019754637	Rp 10.134.575.231	Rp 513.022.591.574
95	INAI	2017	0,057055476	Rp 69.260.585.876	Rp 1.213.916.545.120
96	INCI	2017	0,02265079	Rp 6.881.047.184	Rp 303.788.390.330
97	INDF	2017	0,222255115	Rp 19.545.001.000.000	Rp 87.939.488.000.000
98	JECC	2017	0,082255501	Rp 160.397.250.000	Rp 1.949.988.129.960
99	JPFA	2017	0,309338623	Rp 6.523.602.000.000	Rp 21.088.870.000.000
100	KBLM	2017	0,007567047	Rp 9.346.807.304	Rp 1.235.198.847.468
101	KDSI	2017	0,100668354	Rp 133.716.941.390	Rp 1.328.291.727.616
102	KLBF	2017	0,029782408	Rp 494.871.621.931	Rp 16.616.239.416.335
103	LMSH	2017	0,065914274	Rp 10.622.970.307	Rp 161.163.426.840
104	MLBI	2017	0,056197058	Rp 141.059.000.000	Rp 2.510.078.000.000
105	RICY	2017	0,051624171	Rp 70.954.572.573	Rp 1.374.444.788.282
106	ROTI	2017	0,156218872	Rp 712.291.462.742	Rp 4.559.573.709.411
107	SKBM	2017	0,054338738	Rp 88.193.264.140	Rp 1.623.027.475.045
108	SMSM	2017	0,079908617	Rp 195.244.000.000	Rp 2.443.341.000.000
109	SRSN	2017	0,059754794	Rp 39.003.535.000	Rp 652.726.454.000
110	STAR	2017	0,013746982	Rp 8.450.338.945	Rp 614.705.038.056
111	TALF	2017	0,029745623	Rp 27.402.887.073	Rp 921.240.988.517
112	TCID	2017	0,103172693	Rp 243.674.007.163	Rp 2.361.807.189.430

113	TOTO	2017	0,19781289	Rp 559.116.316.516	Rp 2.826.490.815.501
114	TRIS	2017	0,005743174	Rp 3.129.848.133	Rp 544.968.319.987
115	TRST	2017	0,116689572	Rp 388.915.366.420	Rp 3.332.905.936.010
116	TSPC	2017	0,04711166	Rp 350.270.496.279	Rp 7.434.900.309.021
117	ULTJ	2017	0,030376291	Rp 157.560.000.000	Rp 5.186.940.000.000
118	UNIT	2017	0,003275483	Rp 1.396.615.511	Rp 426.384.622.878
119	UNVR	2017	0,006350866	Rp 1.200.721.000.000	Rp 189.064.130.000.000
120	WIIM	2017	0,070840482	Rp 86.830.036.062	Rp 1.225.712.093.041
121	ADES	2018	0,155415733	Rp 136.964.000.000	Rp 881.275.000.000
122	AKPI	2018	0,20232047	Rp 621.206.893.000	Rp 3.070.410.492.000
123	BATA	2018	0,051901768	Rp 45.510.388.000	Rp 876.856.225.000
124	BUDI	2018	0,206010056	Rp 698.988.000.000	Rp 3.392.980.000.000
125	CINT	2018	0,044013705	Rp 21.627.543.807	Rp 491.382.035.136
126	CPIN	2018	0,127367009	Rp 3.521.076.000.000	Rp 27.645.118.000.000
127	DLTA	2018	0,030884793	Rp 47.053.513.000	Rp 1.523.517.170.000
128	DPNS	2018	0,060894605	Rp 19.619.329.128	Rp 322.185.012.261
129	DVLA	2018	0,039233217	Rp 66.022.510.000	Rp 1.682.821.739.000
130	EKAD	2018	0,043718144	Rp 37.303.269.649	Rp 853.267.454.400
131	GGRM	2018	0,028371142	Rp 1.960.367.000.000	Rp 69.097.219.000.000
132	HMSP	2018	0,052575982	Rp 2.450.168.000.000	Rp 46.602.420.000.000
133	ICBP	2018	0,128745171	Rp 4.424.605.000.000	Rp 34.367.153.000.000
134	IGAR	2018	0,026411166	Rp 15.059.589.263	Rp 570.197.810.698
135	INAI	2018	0,0481352	Rp 67.422.185.622	Rp 1.400.683.598.096
136	INCI	2018	0,021308114	Rp 8.339.201.129	Rp 391.362.697.956
137	INDF	2018	0,159698011	Rp 15.416.894.000.000	Rp 96.537.796.000.000
138	JECC	2018	0,088453611	Rp 184.126.894.000	Rp 2.081.620.993.000
139	JPFA	2018	0,256911833	Rp 5.918.742.000.000	Rp 23.038.028.000.000
140	KBLM	2018	0,010242025	Rp 13.297.819.406	Rp 1.298.358.478.375
141	KDSI	2018	0,094445938	Rp 131.413.633.107	Rp 1.391.416.464.512
142	KLBF	2018	0,031160446	Rp 565.443.877.421	Rp 18.146.206.145.369
143	LMSH	2018	0,062687855	Rp 10.031.766.908	Rp 160.027.280.153
144	MLBI	2018	0,049505434	Rp 143.046.000.000	Rp 2.889.501.000.000
145	RICY	2018	0,065214592	Rp 100.404.519.947	Rp 1.539.602.054.832
146	ROTI	2018	0,216551701	Rp 951.487.110.723	Rp 4.393.810.380.883
147	SKBM	2018	0,065081183	Rp 115.282.593.709	Rp 1.771.365.972.009
148	SMSM	2018	0,064547268	Rp 180.810.000.000	Rp 2.801.203.000.000
149	SRSN	2018	0,038207405	Rp 26.239.975.000	Rp 686.777.211.000
150	STAR	2018	0,014232826	Rp 8.766.794.617	Rp 615.956.006.710
151	TALF	2018	0,025266057	Rp 24.876.903.230	Rp 984.597.771.989

152	TCID	2018	0,098622638	Rp 241.146.503.875	Rp 2.445.143.511.801
153	TOTO	2018	0,177510101	Rp 514.268.027.237	Rp 2.897.119.790.044
154	TRIS	2018	0,005692487	Rp 3.603.425.447	Rp 633.014.281.325
155	TRST	2018	0,171168944	Rp 733.442.081.189	Rp 4.284.901.587.126
156	TSPC	2018	0,050578554	Rp 398.051.955.493	Rp 7.869.975.060.326
157	ULTJ	2018	0,02623423	Rp 145.754.000.000	Rp 5.555.871.000.000
158	UNIT	2018	0,003687453	Rp 1.547.630.271	Rp 419.701.649.147
159	UNVR	2018	0,041492201	Rp 810.051.000.000	Rp 19.522.970.000.000
160	WIIM	2018	0,079752162	Rp 100.134.734.182	Rp 1.255.573.914.558



Lampiran 10

Data Perhitungan per Variabel Free Cash Flow

No.	Kode Emiten	Tahun	a = (b - (c + d)) / e	b	c	d			e
			Free Cash Flow	Arus Kas Operasi	Dividen Kas	Capital Expenditure	Aset tetap berwujud	Aset tetap tak berwujud	Total Aset
1	ADES	2015	-0,16422238	26.040.000.000	-	133.314.000.000	133.314.000.000	-	653.224.000.000
2	AKPI	2015	-0,002749317	50.796.252.000	4.897.986.000	53.824.941.000	53.824.941.000	-	2.883.143.132.000
3	BATA	2015	-15,86514548	19.631.483.000.000	6.646.555.000.000	25.601.796.000.000	25.601.796.000.000	-	795.257.000.000
4	BUDI	2015	-0,043149121	98.860.000.000	-	239.783.000.000	239.783.000.000	-	3.265.953.000.000
5	CINT	2015	0,007482459	23.809.570.988	6.000.000.000	14.945.229.584	14.945.229.584	-	382.807.494.765
6	CPIN	2015	-0,053885014	1.707.438.000.000	295.164.000.000	2.742.421.000.000	2.742.421.000.000	-	24.684.915.000.000
7	DLTA	2015	0,076139161	246.625.414.000	156.878.293.000	10.690.161.000	10.690.161.000	-	1.038.321.916.000
8	DPNS	2015	-0,004217685	5.105.993.427	4.540.310.892	1.723.365.836	1.723.365.836	-	274.483.110.371
9	DVLA	2015	0,075944916	214.166.823.000	78.114.771.000	31.530.717.000	31.530.717.000	-	1.376.278.237.000
10	EKAD	2015	0,220440942	100.935.448.358	6.050.347.212	11.437.623.326	11.437.623.326	-	378.548.000.000
11	GGRM	2015	-0,064782525	320.082.000.000	1.539.270.000.000	2.894.853.000.000	2.894.853.000.000	-	63.505.413.000.000
12	HMSP	2015	-0,328907626	811.163.000.000	12.250.485.000.000	1.062.695.000.000	1.062.695.000.000	-	38.010.724.000.000
13	ICBP	2015	0,044896347	3.485.533.000.000	1.294.472.000.000	998.586.000.000	998.586.000.000	-	26.560.624.000.000
14	IGAR	2015	0,110963086	80.061.208.533	5.382.434.794	32.076.046.013	32.076.046.013	-	383.936.040.590
15	INAI	2015	0,009802254	47.011.856.454	11.088.000.000	22.884.317.387	22.884.317.387	-	1.330.259.296.537
16	INCI	2015	0,130223931	25.782.575.358	-	3.703.620.113	3.703.620.113	-	169.546.066.314
17	INDF	2015	-0,005308079	4.213.613.000.000	1.931.694.000.000	2.769.368.000.000	2.769.368.000.000	-	91.831.526.000.000
18	JECC	2015	-0,00615221	21.550.154.000	9.072.000.000	20.835.710.000	20.835.710.000	-	1.358.464.081.000
19	JPFA	2015	0,02122467	1.452.924.000.000	-	1.088.720.000.000	1.088.720.000.000	-	17.159.466.000.000
20	KBLM	2015	0,006452107	24.641.687.071	-	20.419.520.556	20.419.520.556	-	654.385.717.061
21	KDSI	2015	-0,00974755	41.864.462.623	-	53.338.242.220	53.338.242.220	-	1.177.093.668.866
22	KLBF	2015	0,049575597	2.456.995.428.106	890.627.320.090	887.360.041.812	887.360.041.812	-	13.696.417.381.400
23	LMSH	2015	-0,0475424	10.910.801.951	801.875.450	16.469.279.608	16.469.279.608	-	133.782.751.041
24	MLBI	2015	0,230100821	919.232.000.000	289.971.000.000	145.853.000.000	145.853.000.000	-	2.100.853.000.000
25	RICY	2015	0,061894531	134.156.890.685	2.566.870.040	57.428.372.977	57.428.372.977	-	1.198.193.867.892
26	ROTI	2015	0,098379137	555.511.840.614	27.991.754.000	261.274.302.785	257.419.995.229	3.854.307.556	2.706.323.637.034
27	SKBM	2015	-0,134109985	62.469.996.482	10.619.674.247	154.375.293.245	154.375.293.245	-	764.484.248.710
28	SMSM	2015	0,112726048	536.111.000.000	179.959.000.000	105.888.000.000	105.888.000.000	-	2.220.108.000.000

29	SRSN	2015	1,321794899	767.325.430.000	-	8.518.252.000	8.518.252.000	-	574.073.314.000
30	STAR	2015	0,031306022	33.093.380.375	-	10.270.646.570	10.270.646.570	-	729.020.553.284
31	TALF	2015	-0,01773953	9.600.345.581	5.413.740.000	11.889.293.485	11.889.293.485	-	434.210.376.664
32	TCID	2015	-0,048382977	120.761.612.127	78.288.849.449	143.210.807.556	143.210.807.556	-	2.082.096.848.703
33	TOTO	2015	-0,014191072	240.629.138.479	115.228.630.388	160.020.207.353	160.020.207.353	-	2.439.540.859.205
34	TRIS	2015	0,027468814	61.186.196.427	9.930.732.141	35.478.849.160	35.478.849.160	-	574.346.433.075
35	TRST	2015	0,01118575	135.020.261.491	13.967.383.751	83.498.292.677	83.498.292.677	-	3.357.359.499.954
36	TSPC	2015	0,066073068	778.361.981.647	223.672.109.952	139.438.537.602	139.438.537.602	-	6.284.729.099.200
37	ULTJ	2015	0,108029185	699.677.362.879	-	317.254.489.687	310.418.075.745	6.836.413.942	3.539.995.910.248
38	UNIT	2015	0,053371782	24.744.623.459	-	164.816.000	164.816.000	-	460.539.382.206
39	UNVR	2015	0,304533868	6.299.051.000.000	-	1.508.750.000.000	1.508.750.000.000	-	15.729.945.000.000
40	WIIM	2015	-0,023464075	62.869.126.110	28.348.295.760	66.026.044.962	66.026.044.962	-	1.342.700.045.391
41	ADES	2016	-0,002983795	119.156.000.000	-	121.446.000.000	121.446.000.000	-	767.479.000.000
42	AKPI	2016	0,121958297	384.621.003.000	5.510.233.000	60.078.940.000	60.078.940.000	-	2.615.909.190.000
43	BATA	2016	0,156211556	19.176.233.000.000	-	19.050.523.000.000	19.050.523.000.000	-	804.742.000.000
44	BUDI	2016	-0,049567587	28.774.400.000	-	174.097.000.000	174.097.000.000	-	2.931.807.000.000
45	CINT	2016	0,070961925	39.761.184.974	8.000.000.000	3.423.489.247	3.253.191.397	170.297.850	399.336.626.636
46	CPIN	2016	0,000124633	4.157.137.000	475.542.000	664.857.000	664.857.000	-	24.204.994.000.000
47	DLTA	2016	0,20858632	259.851.506.000	-	10.007.511.000	10.007.511.000	-	1.197.796.650.000
48	DPNS	2016	0,03669564	14.127.914.662	1.513.308.360	1.747.942.341	1.747.942.341	-	296.129.565.784
49	DVLA	2016	-3,09804E-05	187.475.539	39.057.386	195.860.508	195.860.508	-	1.531.365.558.000
50	EKAD	2016	0,044641452	84.490.481.400	6.726.951.134	46.402.525.165	46.402.525.165	-	702.508.630.708
51	GGRM	2016	0,070575468	6.937.650.000.000	-	2.494.809.000.000	2.494.809.000.000	-	62.951.634.000.000
52	HMSP	2016	0,084440748	14.076.579.000.000	10.352.309.000.000	134.839.300.000	134.839.300.000	-	42.508.277.000.000
53	ICBP	2016	0,074641474	4.584.964.000.000	1.492.724.000.000	934.956.000.000	934.956.000.000	-	28.901.948.000.000
54	IGAR	2016	0,099581441	63.688.738.725	4.844.546.490	15.081.567.140	15.081.567.140	-	439.465.673.296
55	INAI	2016	0,084106563	149.761.732.022	14.256.000.000	22.884.317.387	22.884.317.387	-	1.339.032.413.445
56	INCI	2016	0,014376529	8.289.910.044	1.798.233.459	2.619.338.745	2.619.338.745	-	269.351.381.334
57	INDF	2016	0,043408957	7.175.603.000.000	1.475.112.000.000	2.133.381.000.000	2.133.381.000.000	-	82.174.515.000.000
58	JECC	2016	0,089888932	184.371.203.000	2.800.107.100	38.898.432.000	38.898.432.000	-	1.587.210.576.000
59	JPFA	2016	0,050070474	2.753.605.000.000	239.603.000.000	1.550.094.000.000	1.550.094.000.000	-	19.251.026.000.000
60	KBLM	2016	0,038483838	33.243.538.568	3.131.732.898	5.517.117.148	5.517.117.148	-	639.091.366.917
61	KDSI	2016	0,062507889	85.536.484.701	-	14.135.409.370	14.135.409.370	-	1.142.273.020.550
62	KLBF	2016	0,016262542	2.159.833.281.176	890.627.320.090	1.021.592.353.315	1.021.592.353.315	-	15.226.009.210.657

63	LMSH	2016	-0,084019301	6.871.373.245	567.575.625	19.984.506.575	19.984.506.575	-	162.828.169.250
64	MLBI	2016	0,143143012	1.248.469.000.000	922.813.000.000	208.661	208.661	-	2.275.038.000.000
65	RICY	2016	0,030682748	82.494.120.808	1.925.152.530	41.028.603.915	41.028.603.915	-	1.288.683.925.066
66	ROTI	2016	0,056137348	414.702.426.418	53.698.271.000	197.103.261.505	139.424.665.178	57.678.596.327	2.919.640.858.718
67	SKBM	2016	-0,033634234	33.834.235.357	-	67.524.201.775	63.818.069.075	3.706.132.700	1.001.657.012.004
68	SMSM	2016	0,100024393	582.843.000.000	280.734.000.000	76.580.000.000	76.580.000.000	-	2.254.740.000.000
69	SRSN	2016	0,086349943	114.821.748.000	-	52.895.912.000	52.895.912.000	-	717.149.704.000
70	STAR	2016	0,052725853	36.390.716.827	-	-	-	-	690.187.353.961
71	TALF	2016	-0,053018833	18.474.420.606	4.060.305.000	61.159.390.498	61.159.390.498	-	881.673.021.959
72	TCID	2016	0,017179313	264.194.256.792	82.435.302.010	144.220.419.204	144.220.419.204	-	2.185.101.038.101
73	TOTO	2016	0,034439742	305.802.664.813	117.611.410.427	99.287.095.229	99.287.095.229	-	2.581.440.938.262
74	TRIS	2016	-0,015742426	45.332.234.603	8.363.570.600	47.039.112.261	47.039.112.261	-	639.701.164.511
75	TRST	2016	0,00452601	239.192.778.741	13.977.272.752	210.322.235.431	210.322.235.431	-	3.290.596.224.286
76	TSPC	2016	-0,012409641	491.655.348.447	176.072.795.900	397.310.060.432	397.310.060.432	-	6.585.807.349.438
77	ULTJ	2016	-0,370964704	779.108.645.836	-	2.351.702.086.518	2.349.396.360.177	2.305.726.341	4.239.199.641.365
78	UNIT	2016	0,069686936	30.168.393.183	-	-	-	-	432.913.180.372
79	UNVR	2016	-0,055704168	6.684.219.000.000	5.843.184.000.000	1.773.840.000.000	1.773.840.000.000	-	16.745.695.000.000
80	WIIM	2016	0,02322728	136.703.864.740	52.496.844.000	52.765.781.727	52.765.781.727	-	1.353.634.132.275
81	ADES	2017	0,873163016	871.990.000.000	-	138.327.000.000	138.327.000.000	-	840.236.000.000
82	AKPI	2017	0,034202287	145.628.143.000	4.198.399.000	47.533.322.000	47.533.322.000	-	2.745.325.833.000
83	BATA	2017	-0,008981334	47.680.636.000	24.865.913.000	30.499.972.000	30.499.972.000	-	855.691.231.000
84	BUDI	2017	-0,061025578	69.285.000.000	11.247.000.000	237.420.000.000	237.420.000.000	-	2.939.456.000.000
85	CINT	2017	0,006615214	33.220.121.814	603.500.000	29.463.957.605	29.463.957.605	-	476.577.841.605
86	CPIN	2017	0,04072836	1.624.465.000.000	-	625.700.000.000	625.700.000.000	-	24.522.593.000.000
87	DLTA	2017	0,139028942	342.202.126.000	143.868.508.000	11.917.667.000	11.917.667.000	-	1.340.842.765.000
88	DPNS	2017	0,003513824	3.994.084.302	1.834.837.235	1.075.263.362	1.075.263.362	-	308.491.173.960
89	DVLA	2017	0,046245321	230.738.193.000	111.592.530.000	43.262.357.000	43.262.357.000	-	1.640.886.147.000
90	EKAD	2017	0,014179343	51.605.876.745	11.092.929.976	29.215.304.629	29.215.304.629	-	796.767.646.172
91	GGRM	2017	-0,000429988	8.204.579.000.000	5.002.629.000.000	3.230.656.000.000	3.230.656.000.000	-	66.759.930.000.000
92	HMSP	2017	0,005725471	15.376.315.000.000	12.527.457.000.000	849.861.000.000	849.861.000.000	-	349.141.063.000.000
93	ICBP	2017	0,059507777	5.174.368.000.000	1.795.934.000.000	1.496.827.000.000	1.496.827.000.000	-	31.619.514.000.000
94	IGAR	2017	0,112607433	88.100.059.088	3.875.637.192	26.454.264.697	26.454.264.697	-	513.022.591.574
95	INAI	2017	0,024737188	51.365.012.507	17.424.000.000	3.912.130.870	3.912.130.870	-	1.213.916.545.120
96	INCI	2017	0,011969357	12.507.667.355	-	8.871.515.700	8.871.515.700	-	303.788.390.330

97	INDF	2017	0,651379776	65.078.030.000.000	2.063.401.000.000	5.732.625.000.000	5.732.625.000.000	-	87.939.488.000.000
98	JECC	2017	-3,78521E-05	85.948.536	90.720.000	69.039.696	69.039.696	-	1.949.988.129.960
99	JPFA	2017	-6,17634E-08	770.662	535.897	1.537.286	1.537.286	-	21.088.870.000.000
100	KBLM	2017	-0,001541894	5.645.375.903	5.079.947.915	2.469.973.088	2.469.973.088	-	1.235.198.847.468
101	KDSI	2017	-0,018381688	61.261.640.106	-	85.677.884.776	85.677.884.776	-	1.328.291.727.616
102	KLBF	2017	-0,013501222	2.008.316.536.066	1.031.252.686.420	1.201.403.385.931	1.201.403.385.931	-	16.616.239.416.335
103	LMSH	2017	0,02707771	15.388.660.677	1.105.906.250	9.918.817.953	9.918.817.953	-	161.163.426.840
104	MLBI	2017	-0,022522009	1.331.611.000.000	1.073.589.000.000	314.554.000.000	314.554.000.000	-	2.510.078.000.000
105	RICY	2017	0,121438458	212.819.926.508	1.925.152.530	43.984.318.666	43.375.938.666	608.380.000	1.374.444.788.282
106	ROTI	2017	0,004731743	370.617.213.073	69.488.903.000	279.553.578.015	272.874.864.532	6.678.713.483	4.559.573.709.411
107	SKBM	2017	0,022443097	98.662.799.904	-	62.237.036.404	62.190.490.949	46.545.455	1.623.027.475.045
108	SMSM	2017	0,009921251	446.032.000.000	287.934.000.000	133.857.000.000	133.857.000.000	-	2.443.341.000.000
109	SRSN	2017	0,073130483	85.865.101.000	-	38.130.900.000	38.130.900.000	-	652.726.454.000
110	STAR	2017	0,128165108	78.783.737.756	-	-	-	-	614.705.038.056
111	TALF	2017	-0,031919157	804.193.508	4.060.305.000	26.149.124.642	26.149.124.642	-	921.240.988.517
112	TCID	2017	0,056500195	363.708.428.317	82.388.650.104	147.877.210.936	147.877.210.936	-	2.361.807.189.430
113	TOTO	2017	0,114243743	421.340.061.708	78.491.455.601	19.939.715.397	19.939.715.397	-	2.826.490.815.501
114	TRIS	2017	0,119168552	87.525.169.426	5.237.063.126	17.345.020.776	17.345.020.776	-	544.968.319.987
115	TRST	2017	0,006787498	229.411.066.077	13.595.812.860	193.193.159.327	193.193.159.327	-	3.332.905.936.010
116	TSPC	2017	0,044192467	544.164.330.634	177.093.362.336	38.504.379.844	38.504.379.844	-	7.434.900.309.021
117	ULTJ	2017	0,152046486	1.072.516.000.000	49.566.000.000	234.294.000.000	232.569.000.000	1.725.000.000	5.186.940.000.000
118	UNIT	2017	0,010073337	4.295.116.078	-	-	-	-	426.384.622.878
119	UNVR	2017	-0,039523419	705.986.200.000	6.494.045.000.000	1.684.402.000.000	1.684.402.000.000	-	189.064.130.000.000
120	WIIM	2017	0,103463727	194.599.188.956	32.548.043.280	35.234.404.473	35.234.404.473	-	1.225.712.093.041
121	ADES	2018	0,153797623	146.588.000.000	-	11.050.000.000	11.050.000.000	-	881.275.000.000
122	AKPI	2018	-0,025237944	16.883.236.000	3.656.292.000	90.717.793.000	90.717.793.000	-	3.070.410.492.000
123	BATA	2018	-0,018797482	40.450.899.000	18.538.000	56.915.050.000	56.915.050.000	-	876.856.225.000
124	BUDI	2018	-0,00173576	26.016.000.000	17.996.000.000	13.909.400.000	13.909.400.000	-	3.392.980.000.000
125	CINT	2018	-0,041865991	9.774.374.433	768.550.000	29.578.020.453	29.578.020.453	-	491.382.035.136
126	CPIN	2018	0,000122715	5.035.954.000	-	1.643.475.000	1.643.475.000	-	27.645.118.000.000
127	DLTA	2018	0,077517688	342.493.551.000	207.667.269.000	16.726.754.000	16.726.754.000	-	1.523.517.170.000
128	DPNS	2018	0,032121011	12.882.144.526	908.425.013	1.624.811.315	1.624.811.315	-	322.185.012.261
129	DVLA	2018	-0,086247247	26.628.428.000	119.362.345.000	52.404.826.000	52.404.826.000	-	1.682.821.739.000
130	EKAD	2018	0,017087143	61.219.347.295	12.751.249.972	33.888.194.603	33.888.194.603	-	853.267.454.400

131	GGRM	2018	0,084205049	11.224.700.000.000	5.002.629.000.000	403.736.300.000	403.736.300.000	-	69.097.219.000.000
132	HMSF	2018	0,403340277	20.193.483.000.000	-	1.396.850.000.000	1.396.850.000.000	-	46.602.420.000.000
133	ICBP	2018	0,034530588	4.653.375.000.000	1.889.229.000.000	1.577.428.000.000	1.577.428.000.000	-	34.367.153.000.000
134	IGAR	2018	-0,100405758	2.010.760.208	4.751.460.760	54.510.442.838	54.510.442.838	-	570.197.810.698
135	INAI	2018	0,0688639	132.356.154.811	19.008.000.000	16.891.618.935	16.891.618.935	-	1.400.683.598.096
136	INCI	2018	0,008401008	12.092.574.806		8.804.733.505	8.804.733.505	-	391.362.697.956
137	INDF	2018	-0,004080091	5.935.829.000.000	2.651.689.000.000	3.678.023.000.000	3.678.023.000.000	-	96.537.796.000.000
138	JECC	2018	-0,043891337	7.444.003.000	60.480.000.000	38.329.131.000	38.329.131.000	-	2.081.620.993.000
139	JPFA	2018	-0,141104095	184.052.900.000	1.150.278.000.000	2.284.535.000.000	2.284.535.000.000	-	23.038.028.000.000
140	KBLM	2018	0,008402099	49.396.645.050	10.438.234.660	28.049.473.658	28.049.473.658	-	1.298.358.478.375
141	KDSI	2018	-0,023363174	88.557.902.537		121.065.807.638	121.065.807.638	-	1.391.416.464.512
142	KLBF	2018	0,014081967	2.770.775.949.459	1.171.878.052.750	1.343.363.619.404	1.343.363.619.404	-	18.146.206.145.369
143	LMSH	2018	0,00179668	1.984.921.568	951.894.750	745.508.961	745.508.961	-	160.027.280.153
144	MLBI	2018	-0,028947559	1.412.515.000.000	1.121.756.000.000	374.403.000.000	374.403.000.000	-	2.889.501.000.000
145	RICY	2018	0,084862712	170.012.017.007	1.925.152.530	37.432.058.481	37.414.558.481	17.500.000	1.539.602.054.832
146	ROTI	2018	-0,017243089	295.922.456.326	36.005.365.328	335.679.954.406	335.641.664.406	38.290.000	4.393.810.380.883
147	SKBM	2018	-0,043286442	55.800.390.846	-	132.476.521.253	132.383.767.162	92.754.091	1.771.365.972.009
148	SMSM	2018	0,014966784	542.647.000.000	299.451.000.000	201.271.000.000	201.271.000.000	-	2.801.203.000.000
149	SRSN	2018	0,03431839	31.387.997.000	-	7.818.909.000	7.818.909.000	-	686.777.211.000
150	STAR	2018	0,047261023	30.736.659.689	-	1.625.948.760	1.625.948.760	-	615.956.006.710
151	TALF	2018	-0,003437575	29.787.392.473	4.060.305.000	29.111.716.154	29.111.716.154	-	984.597.771.989
152	TCID	2018	-0,023882332	193.367.434.215	82.362.154.537	169.401.008.191	169.401.008.191	-	2.445.143.511.801
153	TOTO	2018	0,055390549	356.708.792.806	176.461.870.576	19.773.866.815	19.773.866.815	-	2.897.119.790.044
154	TRIS	2018	-0,004690756	19.878.353.316	5.234.640.010	17.613.028.571	17.613.028.571	-	633.014.281.325
155	TRST	2018	-0,106438232	118.453.889.096	-	574.531.239.296	574.531.239.296	-	4.284.901.587.126
156	TSPC	2018	-0,031194299	389.088.123.975	143.260.176.602	491.326.301.140	491.326.301.140	-	7.869.975.060.326
157	ULTJ	2018	0,026730642	575.823.000.000	159.119.000.000	268.192.000.000	264.084.000.000	4.108.000.000	5.555.871.000.000
158	UNIT	2018	-0,987227832	5.360.499.842	-	419.701.649.147	419.701.649.147	-	419.701.649.147
159	UNVR	2018	-0,002280032	7.914.537.000.000	6.926.201.000.000	1.032.849.000.000	1.032.849.000.000	-	19.522.970.000.000
160	WIIM	2018	0,061311897	140.978.069.476	-	63.996.450.891	63.996.450.891	-	1.255.573.914.558

Lampiran 11

Data Perhitungan per Variabel Profitabilitas (ROA)

No.	Kode Emiten	Tahun	Gross Profit Margin	Lab Kotor	Penjualan
1	ADES	2015	0,5072261	Rp 339.702.000.000	Rp 669.725.000.000
2	AKPI	2015	0,108285445	Rp 218.462.258.000	Rp 2.017.466.511.000
3	BATA	2015	3,953452884	Rp 406.751.000.000	Rp 102.885.000.000
4	BUDI	2015	0,092727651	Rp 220.581.000.000	Rp 2.378.805.000.000
5	CINT	2015	0,333989292	Rp 105.283.407.862	Rp 315.229.890.328
6	CPIN	2015	0,170725575	Rp 5.140.159.000.000	Rp 30.107.727.000.000
7	DLTA	2015	0,666689071	Rp 466.353.551.000	Rp 699.506.819.000
8	DPNS	2015	0,226153977	Rp 26.793.664.649	Rp 118.475.319.120
9	DVLA	2015	0,518899153	Rp 677.733.217.000	Rp 1.306.098.136.000
10	EKAD	2015	0,275433841	Rp 110.341.000.000	Rp 400.608.000.000
11	GGRM	2015	0,220073445	Rp 15.485.600.000.000	Rp 70.365.600.000.000
12	HMSP	2015	0,244353414	Rp 21.764.389.000.000	Rp 89.069.306.000.000
13	ICBP	2015	0,303049952	Rp 9.619.137.000.000	Rp 31.741.094.000.000
14	IGAR	2015	0,149463816	Rp 101.236.602.078	Rp 677.331.846.043
15	INAI	2015	0,121187282	Rp 167.805.000.000	Rp 1.384.675.000.000
16	INCI	2015	0,2443285	Rp 33.391.987.170	Rp 136.668.408.270
17	INDF	2015	0,269396402	Rp 17.258.058.000.000	Rp 64.061.947.000.000
18	JECC	2015	0,110971703	Rp 184.583.214.000	Rp 1.663.335.876.000
19	JPFA	2015	0,159573787	Rp 3.993.001.000.000	Rp 25.022.913.000.000
20	KBLM	2015	0,100872232	Rp 97.615.101.755	Rp 967.710.339.797
21	KDSI	2015	0,129341439	Rp 221.684.267.562	Rp 1.713.946.196.967
22	KLBF	2015	0,480312739	Rp 8.591.576.935.970	Rp 17.887.464.223.321
23	LMSH	2015	0,059452461	Rp 10.380.338.195	Rp 174.598.965.938
24	MLBI	2015	0,579090819	Rp 1.561.413.000.000	Rp 2.696.318.000.000
25	RICY	2015	0,259004434	Rp 287.767.210.996	Rp 1.111.051.293.008
26	ROTI	2015	0,531151699	Rp 1.154.990.279.069	Rp 2.174.501.712.899
27	SKBM	2015	0,128463332	Rp 174.998.606.775	Rp 1.362.245.580.664
28	SMSM	2015	0,310224965	Rp 869.537.000.000	Rp 2.802.924.000.000
29	SRSN	2015	0,215274342	Rp 114.434.098.000	Rp 531.573.325.000
30	STAR	2015	0,170422233	Rp 44.133.790.679	Rp 258.967.329.940
31	TALF	2015	0,150840435	Rp 71.857.914.633	Rp 476.383.633.793
32	TCID	2015	0,379245734	Rp 877.912.102.678	Rp 2.314.889.854.074
33	TOTO	2015	0,250189214	Rp 570.099.625.826	Rp 2.278.673.871.193
34	TRIS	2015	0,256319621	Rp 220.369.120.700	Rp 859.743.472.895
35	TRST	2015	0,086232857	Rp 211.904.262.080	Rp 2.457.349.444.991

36	TSPC	2015	0,381052267	Rp 3.117.572.215.514	Rp 8.181.481.867.179
37	ULTJ	2015	0,314635936	Rp 1.382.489.122.282	Rp 4.393.932.684.171
38	UNIT	2015	0,312693931	Rp 36.979.228.300	Rp 118.260.140.704
39	UNVR	2015	0,511154305	Rp 18.648.969.000.000	Rp 36.484.030.000.000
40	WIIM	2015	0,304439645	Rp 559.992.241.807	Rp 1.839.419.574.956
41	ADES	2016	0,518028801	Rp 459.835.000.000	Rp 887.663.000.000
42	AKPI	2016	0,121697467	Rp 249.141.323.000	Rp 2.047.218.639.000
43	BATA	2016	0,431536501	Rp 431.451.220.000	Rp 999.802.379.000
44	BUDI	2016	0,111146549	Rp 274.260.000.000	Rp 2.467.553.000.000
45	CINT	2016	0,295119235	Rp 96.629.833.614	Rp 327.426.416.630
46	CPIN	2016	0,170260589	Rp 6.513.635.000.000	Rp 38.256.857.000.000
47	DLTA	2016	0,697940809	Rp 540.881.980.000	Rp 774.968.268.000
48	DPNS	2016	0,254374012	Rp 29.492.303.776	Rp 115.940.711.050
49	DVLA	2016	0,552199031	Rp 801.437.752.000	Rp 1.451.356.680.000
50	EKAD	2016	0,348565612	Rp 198.207.942.498	Rp 568.638.832.579
51	GGRM	2016	0,217855153	Rp 16.616.716.000.000	Rp 76.274.147.000.000
52	HMSP	2016	0,249874425	Rp 23.854.676.000.000	Rp 95.466.657.000.000
53	ICBP	2016	0,315072601	Rp 10.859.314.000.000	Rp 34.466.069.000.000
54	IGAR	2016	0,177949199	Rp 141.077.205.702	Rp 792.794.834.768
55	INAI	2016	0,134785328	Rp 173.133.144.950	Rp 1.284.510.320.664
56	INCI	2016	0,240225823	Rp 42.295.974.908	Rp 176.067.561.639
57	INDF	2016	0,291061389	Rp 19.428.440.000.000	Rp 66.750.317.000.000
58	JECC	2016	0,171115534	Rp 348.696.642.000	Rp 2.037.784.842.000
59	JPFA	2016	0,202447446	Rp 5.478.898.000.000	Rp 27.063.310.000.000
60	KBLM	2016	0,104013805	Rp 102.704.178.403	Rp 987.409.109.404
61	KDSI	2016	0,13701676	Rp 273.394.631.142	Rp 1.995.337.146.834
62	KLBF	2016	0,489721028	Rp 9.487.968.305.032	Rp 19.374.230.957.505
63	LMSH	2016	1,169405165	Rp 18.459.654.625	Rp 15.785.508.036
64	MLBI	2016	0,658148733	Rp 2.147.744.000.000	Rp 3.263.311.000.000
65	RICY	2016	0,225251809	Rp 275.149.386.662	Rp 1.221.519.096.811
66	ROTI	2016	0,515911635	Rp 1.301.088.371.208	Rp 2.521.920.968.213
67	SKBM	2016	0,123932497	Rp 186.037.045.425	Rp 1.501.115.928.446
68	SMSM	2016	0,32436848	Rp 934.141.000.000	Rp 2.879.876.000.000
69	SRSN	2016	0,179214731	Rp 89.704.082.000	Rp 500.539.668.000
70	STAR	2016	0,225307572	Rp 29.172.962.301	Rp 129.480.611.941
71	TALF	2016	0,131176617	Rp 74.694.588.528	Rp 569.419.992.907
72	TCID	2016	0,38920706	Rp 983.439.121.699	Rp 2.526.776.164.168
73	TOTO	2016	0,214397523	Rp 443.592.256.361	Rp 2.069.017.634.710
74	TRIS	2016	0,238617146	Rp 215.211.068.135	Rp 901.909.489.240

75	TRST	2016	0,087702564	Rp 197.279.801.438	Rp 2.249.418.846.803
76	TSPC	2016	0,381294927	Rp 3.484.364.171.176	Rp 9.138.238.993.842
77	ULTJ	2016	0,348508135	Rp 1.633.104.908.233	Rp 4.685.987.917.355
78	UNIT	2016	0,309568284	Rp 32.229.098.770	Rp 104.109.821.503
79	UNVR	2016	0,510791254	Rp 20.459.096.000.000	Rp 40.053.732.000.000
80	WIIM	2016	0,302113585	Rp 509.301.730.959	Rp 1.685.795.530.617
81	ADES	2017	0,538918833	Rp 438.944.000.000	Rp 814.490.000.000
82	AKPI	2017	0,096293073	Rp 198.831.487.000	Rp 2.064.857.643.000
83	BATA	2017	0,459523581	Rp 447.822.311.000	Rp 974.536.083.000
84	BUDI	2017	0,013853344	Rp 34.779.900.000	Rp 2.510.578.000.000
85	CINT	2017	0,334808283	Rp 125.203.516.697	Rp 373.955.852.243
86	CPIN	2017	0,126627892	Rp 6.251.288.000.000	Rp 49.367.386.000.000
87	DLTA	2017	0,738794813	Rp 574.271.361.000	Rp 777.308.328.000
88	DPNS	2017	0,223429246	Rp 24.866.524.341	Rp 111.294.849.755
89	DVLA	2017	0,05673582	Rp 893.956.419.000	Rp 15.756.473.080.000
90	EKAD	2017	0,30047052	Rp 193.380.369.624	Rp 643.591.823.505
91	GGRM	2017	0,218731885	Rp 18.221.662.000.000	Rp 83.305.925.000.000
92	HMSP	2017	0,244378639	Rp 24.215.842.000.000	Rp 99.091.484.000.000
93	ICBP	2017	0,310583942	Rp 11.058.836.000.000	Rp 35.606.593.000.000
94	IGAR	2017	0,169254704	Rp 128.959.721.036	Rp 761.926.952.217
95	INAI	2017	0,188525396	Rp 184.808.759.075	Rp 980.285.748.450
96	INCI	2017	0,223416383	Rp 60.256.903.640	Rp 269.706.737.385
97	INDF	2017	0,283081342	Rp 19.868.522.000.000	Rp 70.186.618.000.000
98	JECC	2017	0,139824067	Rp 305.448.316.000	Rp 2.184.518.893.000
99	JPFA	2017	0,169948959	Rp 5.030.946.000.000	Rp 29.602.688.000.000
100	KBLM	2017	0,087130315	Rp 105.904.866.285	Rp 1.215.476.677.995
101	KDSI	2017	1,394077506	Rp 313.042.816.497	Rp 224.551.945.754
102	KLBF	2017	0,486186951	Rp 9.812.283.473.000	Rp 20.182.120.166.616
103	LMSH	2017	0,124590049	Rp 27.954.414.432	Rp 224.371.164.551
104	MLBI	2017	0,670170771	Rp 2.271.704.000.000	Rp 3.389.739.000.000
105	RICY	2017	0,192797363	Rp 308.559.101.478	Rp 1.600.432.168.098
106	ROTI	2017	0,525041441	Rp 1.307.930.827.052	Rp 2.491.100.179.560
107	SKBM	2017	0,101095105	Rp 186.165.342.708	Rp 1.841.487.199.828
108	SMSM	2017	3,014748063	Rp 10.069.150.000.000	Rp 3.339.964.000.000
109	SRSN	2017	0,21874651	Rp 114.072.308.000	Rp 521.481.727.000
110	STAR	2017	0,211674149	Rp 24.235.877.172	Rp 114.496.159.735
111	TALF	2017	0,107545083	Rp 69.483.575.026	Rp 646.087.885.410
112	TCID	2017	0,372073236	Rp 1.006.977.089.624	Rp 2.706.394.847.919
113	TOTO	2017	0,250603132	Rp 544.275.402.034	Rp 2.171.861.931.164

114	TRIS	2017	0,234577657	Rp 181.517.823.109	Rp 773.806.956.330
115	TRST	2017	0,083040824	Rp 195.555.994.053	Rp 2.354.938.016.436
116	TSPC	2017	0,382435801	Rp 3.658.175.142.200	Rp 9.565.462.045.199
117	ULTJ	2017	0,373574333	Rp 1.822.878.000.000	Rp 4.879.559.000.000
118	UNIT	2017	0,304397342	Rp 31.427.518.228	Rp 103.245.048.266
119	UNVR	2017	0,514985714	Rp 21.219.734.000.000	Rp 41.204.510.000.000
120	WIIM	2017	0,293134933	Rp 432.792.357.003	Rp 1.476.427.090.781
121	ADES	2018	0,483761075	Rp 389.090.000.000	Rp 804.302.000.000
122	AKPI	2018	0,093152931	Rp 222.395.174.000	Rp 2.387.420.036.000
123	BATA	2018	0,479268511	Rp 475.767.968.000	Rp 992.696.071.000
124	BUDI	2018	0,132243097	Rp 350.073.000.000	Rp 2.647.193.000.000
125	CINT	2018	0,306279351	Rp 113.443.034.555	Rp 370.390.736.433
126	CPIN	2018	0,169296787	Rp 9.134.849.000.000	Rp 53.957.604.000.000
127	DLTA	2018	0,72931759	Rp 651.285.239.000	Rp 893.006.350.000
128	DPNS	2018	0,20139561	Rp 28.876.521.848	Rp 143.382.081.850
129	DVLA	2018	0,544468408	Rp 925.409.702.000	Rp 1.699.657.296.000
130	EKAD	2018	0,274150506	Rp 202.755.919.079	Rp 739.578.860.399
131	GGRM	2018	0,194804955	Rp 18.644.327.000.000	Rp 95.707.663.000.000
132	HMSP	2018	0,238807752	Rp 25.490.791.000.000	Rp 106.741.891.000.000
133	ICBP	2018	0,319303883	Rp 12.265.550.000.000	Rp 38.413.407.000.000
134	IGAR	2018	0,130098601	Rp 101.127.790.116	Rp 777.316.506.801
135	INAI	2018	0,162131591	Rp 183.256.935.027	Rp 1.130.297.518.656
136	INCI	2018	0,182082738	Rp 66.999.455.612	Rp 367.961.600.950
137	INDF	2018	0,275387695	Rp 20.212.005.000.000	Rp 73.394.728.000.000
138	JECC	2018	0,105289588	Rp 337.724.774.000	Rp 3.207.579.964.000
139	JPFA	2018	0,211930568	Rp 7.208.387.000.000	Rp 34.012.965.000.000
140	KBLM	2018	0,09765511	Rp 121.430.787.505	Rp 1.243.465.775.218
141	KDSI	2018	0,14335172	Rp 333.715.869.803	Rp 2.327.951.625.610
142	KLBF	2018	0,467295374	Rp 9.847.925.793.543	Rp 21.074.306.186.027
143	LMSH	2018	0,061998995	Rp 14.881.597.056	Rp 240.029.648.845
144	MLBI	2018	0,674785423	Rp 2.462.707.000.000	Rp 3.649.615.000.000
145	RICY	2018	0,166268645	Rp 350.472.420.189	Rp 2.107.868.384.272
146	ROTI	2018	0,539377686	Rp 1.492.213.107.219	Rp 2.766.545.866.684
147	SKBM	2018	0,11546424	Rp 225.606.844.655	Rp 1.953.910.957.160
148	SMSM	2018	0,303365856	Rp 1.193.245.000.000	Rp 3.933.353.000.000
149	SRSN	2018	0,237768274	Rp 142.895.611.000	Rp 600.986.872.000
150	STAR	2018	0,177065752	Rp 23.343.151.017	Rp 131.833.235.355
151	TALF	2018	0,143701196	Rp 106.490.510.781	Rp 741.055.147.778
152	TCID	2018	0,363553006	Rp 962.962.605.346	Rp 2.648.754.344.347

153	TOTO	2018	0,263754525	Rp 587.713.758.528	Rp 2.228.260.379.884
154	TRIS	2018	0,221746826	Rp 190.853.579.722	Rp 860.682.351.001
155	TRST	2018	0,083722539	Rp 220.267.182.057	Rp 2.630.918.557.954
156	TSPC	2018	0,380802627	Rp 3.841.582.110.698	Rp 10.088.118.730.780
157	ULTJ	2018	0,035744896	Rp 1.956.276.000.000	Rp 54.728.820.000.000
158	UNIT	2018	0,290745055	Rp 30.091.574.136	Rp 103.498.145.906
159	UNVR	2018	0,504574809	Rp 21.092.273.000.000	Rp 41.802.073.000.000
160	WIIM	2018	0,314172154	Rp 441.532.566.004	Rp 1.405.384.153.405



Lampiran 12

Data Perhitungan per Variabel Profitabilitas (NTR)

No.	Kode Emiten	Tahun	a = a/b	b	c
			NTR	Laba Bersih	Pendapatan/Penjualan
1	ADES	2015	0,049033559	Rp 32.839.000.000	Rp 669.725.000.000
2	AKPI	2015	0,013702688	Rp 27.644.714.000	Rp 2.017.466.511.000
3	BATA	2015	1,258875183	Rp 1.295.194.460.000	Rp 1.028.850.578.000
4	BUDI	2015	0,008858229	Rp 21.072.000.000	Rp 2.378.805.000.000
5	CINT	2015	0,093512095	Rp 29.477.807.514	Rp 315.229.890.328
6	CPIN	2015	0,060868029	Rp 1.832.598.000.000	Rp 30.107.727.000.000
7	DLTA	2015	0,274543712	Rp 192.045.199.000	Rp 699.506.819.000
8	DPNS	2015	0,083217131	Rp 9.859.176.172	Rp 118.475.319.120
9	DVLA	2015	0,082608211	Rp 107.894.430.000	Rp 1.306.098.136.000
10	EKAD	2015	0,088498454	Rp 47.040.256.456	Rp 531.537.606.573
11	GGRM	2015	0,091704419	Rp 6.452.834.000.000	Rp 70.365.573.000.000
12	HMSP	2015	0,116351058	Rp 10.363.308.000.000	Rp 89.069.306.000.000
13	ICBP	2015	0,092093486	Rp 2.923.148.000.000	Rp 31.741.094.000.000
14	IGAR	2015	0,075909888	Rp 51.416.184.307	Rp 677.331.846.043
15	INAI	2015	0,020665972	Rp 28.615.673.167	Rp 1.384.675.922.166
16	INCI	2015	0,124100809	Rp 16.960.660.023	Rp 136.668.408.270
17	INDF	2015	0,057904906	Rp 3.709.501.000.000	Rp 64.061.947.000.000
18	JECC	2015	0,001481763	Rp 2.464.669.000	Rp 1.663.335.876.000
19	JPFA	2015	0,02096015	Rp 524.484.000.000	Rp 25.022.913.000.000
20	KBLM	2015	0,013186142	Rp 12.760.365.612	Rp 967.710.339.797
21	KDSI	2015	0,006692487	Rp 11.470.563.293	Rp 1.713.946.192.967
22	KLBF	2015	0,11503555	Rp 2.057.694.281.873	Rp 17.887.464.223.321
23	LMSH	2015	0,011136626	Rp 1.944.443.395	Rp 174.598.965.938
24	MLBI	2015	0,18429169	Rp 496.909.000.000	Rp 2.696.318.000.000
25	RICY	2015	0,011145025	Rp 12.382.694.616	Rp 1.111.051.293.008
26	ROTI	2015	0,124414112	Rp 270.538.700.440	Rp 2.174.501.712.899
27	SKBM	2015	0,029473811	Rp 40.150.568.621	Rp 1.362.245.580.664
28	SMSM	2015	0,214010441	Rp 599.855.000.000	Rp 2.802.924.000.000
29	SRSN	2015	0,291677315	Rp 155.047.880.000	Rp 531.573.325.000
30	STAR	2015	0,001185036	Rp 306.885.570	Rp 258.967.329.940
31	TALF	2015	0,070778515	Rp 33.717.725.980	Rp 476.383.633.793
32	TCID	2015	0,235225586	Rp 544.474.278.014	Rp 2.314.689.854.074
33	TOTO	2015	0,125176658	Rp 285.236.780.659	Rp 2.278.673.871.193
34	TRIS	2015	0,043557697	Rp 37.448.445.764	Rp 859.743.472.895

35	TRST	2015	0,010301385	Rp 25.314.103.403	Rp 2.457.349.444.991
36	TSPC	2015	0,064684939	Rp 529.218.651.807	Rp 8.181.481.867.179
37	ULTJ	2015	0,119050576	Rp 523.100.215.029	Rp 4.393.932.684.171
38	UNIT	2015	0,003263594	Rp 385.953.128	Rp 118.260.140.704
39	UNVR	2015	0,160393602	Rp 5.851.805.000.000	Rp 36.484.030.000.000
40	WIIM	2015	0,071262214	Rp 131.081.111.587	Rp 1.839.419.574.956
41	ADES	2016	0,063031804	Rp 55.951.000.000	Rp 887.663.000.000
42	AKPI	2016	0,025592702	Rp 52.393.857.000	Rp 2.047.218.639.000
43	BATA	2016	0,042240011	Rp 42.231.663.000	Rp 999.802.379.000
44	BUDI	2016	0,015652754	Rp 38.624.000.000	Rp 2.467.553.000.000
45	CINT	2016	0,075182947	Rp 24.616.862.550	Rp 327.426.146.630
46	CPIN	2016	0,058860376	Rp 2.251.813.000.000	Rp 38.256.857.000.000
47	DLTA	2016	0,153446502	Rp 254.509.268.000	Rp 1.658.618.899.000
48	DPNS	2016	0,08633198	Rp 10.009.391.103	Rp 115.940.711.050
49	DVLA	2016	0,10478706	Rp 152.083.400.000	Rp 1.451.356.680.000
50	EKAD	2016	0,15947877	Rp 90.685.821.530	Rp 568.638.832.579
51	GGRM	2016	0,087482879	Rp 6.672.682.000.000	Rp 76.274.147.000.000
52	HMSP	2016	0,13368258	Rp 12.762.229.000.000	Rp 95.466.657.000.000
53	ICBP	2016	0,105358723	Rp 3.631.301.000.000	Rp 34.466.069.000.000
54	IGAR	2016	0,087419376	Rp 69.305.629.795	Rp 792.794.834.768
55	INAI	2016	0,027678232	Rp 35.552.975.244	Rp 1.284.510.320.664
56	INCI	2016	0,056732973	Rp 9.988.836.259	Rp 176.067.561.639
57	INDF	2016	0,014713473	Rp 982.129.000.000	Rp 66.750.317.000.000
58	JECC	2016	0,064983878	Rp 132.423.161.000	Rp 2.037.784.842.000
59	JPFA	2016	0,080241774	Rp 2.171.608.000.000	Rp 27.063.310.000.000
60	KBLM	2016	0,021515928	Rp 21.245.022.916	Rp 987.409.109.474
61	KDSI	2016	0,02361874	Rp 47.127.349.067	Rp 1.995.337.146.834
62	KLBF	2016	0,121340813	Rp 2.350.884.933.551	Rp 19.374.230.957.505
63	LMSH	2016	0,039611108	Rp 6.252.814.811	Rp 157.855.084.036
64	MLBI	2016	0,300960895	Rp 982.129.000.000	Rp 3.263.311.000.000
65	RICY	2016	0,011488504	Rp 14.033.426.519	Rp 1.221.519.096.811
66	ROTI	2016	0,110938198	Rp 279.777.368.831	Rp 2.521.920.968.213
67	SKBM	2016	0,015019131	Rp 22.545.456.050	Rp 1.501.115.928.446
68	SMSM	2016	0,17437973	Rp 502.192.000.000	Rp 2.879.876.000.000
69	SRSN	2016	0,022088261	Rp 11.056.051.000	Rp 500.539.668.000
70	STAR	2016	0,00357239	Rp 462.555.306	Rp 129.480.611.941
71	TALF	2016	0,052927027	Rp 30.137.707.324	Rp 569.419.992.907
72	TCID	2016	0,064136902	Rp 162.059.596.347	Rp 2.526.776.164.168
73	TOTO	2016	0,08147083	Rp 168.564.583.718	Rp 2.069.017.634.710

74	TRIS	2016	0,02795515	Rp 25.213.015.324	Rp 901.909.489.240
75	TRST	2016	0,015023821	Rp 33.794.866.940	Rp 2.249.418.846.803
76	TSPC	2016	0,059693507	Rp 545.493.536.262	Rp 9.138.238.993.842
77	ULTJ	2016	0,151478332	Rp 709.825.635.742	Rp 4.685.987.917.355
78	UNIT	2016	0,008267959	Rp 860.775.733	Rp 104.109.821.503
79	UNVR	2016	0,159552473	Rp 6.390.672.000.000	Rp 40.053.732.000.000
80	WIIM	2016	0,063050533	Rp 106.290.306.868	Rp 1.685.795.530.617
81	ADES	2017	0,04695208	Rp 38.242.000.000	Rp 814.490.000.000
82	AKPI	2017	0,006457574	Rp 13.333.970.000	Rp 2.064.857.643.000
83	BATA	2017	0,055056326	Rp 53.654.376.000	Rp 974.536.083.000
84	BUDI	2017	0,018199395	Rp 45.691.000.000	Rp 2.510.578.000.000
85	CINT	2017	0,079282784	Rp 29.648.261.092	Rp 373.955.852.243
86	CPIN	2017	0,050575637	Rp 2.496.787.000.000	Rp 49.367.386.000.000
87	DLTA	2017	0,359924916	Rp 279.772.635.000	Rp 777.308.328.000
88	DPNS	2017	0,053582175	Rp 5.963.420.071	Rp 111.294.849.755
89	DVLA	2017	0,102973103	Rp 162.249.293.000	Rp 1.575.647.308.000
90	EKAD	2017	0,118391289	Rp 76.195.665.729	Rp 643.591.823.505
91	GGRM	2017	0,093094783	Rp 7.755.347.000.000	Rp 83.305.925.000.000
92	HMSF	2017	0,127867032	Rp 12.670.534.000.000	Rp 99.091.484.000.000
93	ICBP	2017	0,099508903	Rp 3.543.173.000.000	Rp 35.606.593.000.000
94	IGAR	2017	0,09499163	Rp 72.376.683.136	Rp 761.926.952.217
95	INAI	2017	0,039429018	Rp 38.651.704.520	Rp 980.285.748.450
96	INCI	2017	0,061378786	Rp 16.554.272.131	Rp 269.706.737.385
97	INDF	2017	0,07330547	Rp 5.145.063.000.000	Rp 70.186.618.000.000
98	JECC	2017	0,038157312	Rp 83.355.370.000	Rp 2.184.518.893.000
99	JPFA	2017	0,037422615	Rp 1.107.810.000.000	Rp 29.602.688.000.000
100	KBLM	2017	0,036195635	Rp 43.994.949.645	Rp 1.215.476.677.995
101	KDSI	2017	0,030712363	Rp 68.965.208.549	Rp 2.245.519.457.754
102	KLBF	2017	0,121555683	Rp 2.453.251.410.604	Rp 20.182.120.166.616
103	LMSH	2017	0,057793139	Rp 12.967.113.850	Rp 224.371.164.551
104	MLBI	2017	0,390020639	Rp 1.322.067.000.000	Rp 3.389.736.000.000
105	RICY	2017	0,010346307	Rp 16.558.562.698	Rp 1.600.432.168.098
106	ROTI	2017	0,054339052	Rp 135.364.021.139	Rp 2.491.100.179.560
107	SKBM	2017	0,014054111	Rp 25.880.464.791	Rp 1.841.487.199.828
108	SMSM	2017	0,166285625	Rp 555.388.000.000	Rp 3.339.964.000.000
109	SRSN	2017	0,033938997	Rp 17.698.567.000	Rp 521.481.727.000
110	STAR	2017	0,005194295	Rp 594.726.798	Rp 114.496.159.735
111	TALF	2017	0,033224329	Rp 21.465.836.784	Rp 646.087.885.410
112	TCID	2017	0,066186345	Rp 179.126.382.068	Rp 2.706.394.847.919

113	TOTO	2017	0,128431647	Rp 278.935.804.544	Rp 2.171.861.931.164
114	TRIS	2017	0,018349395	Rp 14.198.889.550	Rp 773.806.956.330
115	TRST	2017	0,016221099	Rp 38.199.681.742	Rp 2.354.938.016.436
116	TSPC	2017	0,05826583	Rp 557.339.581.996	Rp 9.565.462.045.199
117	ULTJ	2017	0,145849451	Rp 711.681.000.000	Rp 4.879.559.000.000
118	UNIT	2017	0,010287409	Rp 1.062.124.056	Rp 103.245.048.266
119	UNVR	2017	0,169995032	Rp 7.004.562.000.000	Rp 41.204.510.000.000
120	WIIM	2017	0,027491903	Rp 40.589.790.851	Rp 1.476.427.090.781
121	ADES	2018	0,006584343	Rp 5.295.800.000	Rp 804.302.000.000
122	AKPI	2018	0,026901957	Rp 64.226.271.000	Rp 2.387.420.036.000
123	BATA	2018	0,068444783	Rp 67.944.867.000	Rp 992.696.071.000
124	BUDI	2018	0,019064345	Rp 50.467.000.000	Rp 2.647.193.000.000
125	CINT	2018	0,036594199	Rp 13.554.152.161	Rp 370.390.736.433
126	CPIN	2018	0,084352986	Rp 4.551.485.000.000	Rp 53.957.604.000.000
127	DLTA	2018	0,378642308	Rp 338.129.985.000	Rp 893.006.350.000
128	DPNS	2018	0,065420569	Rp 9.380.137.352	Rp 143.382.081.850
129	DVLA	2018	0,118054368	Rp 200.651.968.000	Rp 1.699.657.296.000
130	EKAD	2018	0,100118042	Rp 74.045.187.763	Rp 739.578.860.399
131	GGRM	2018	0,081425747	Rp 7.793.068.000.000	Rp 95.707.663.000.000
132	HMSF	2018	0,126833222	Rp 13.538.418.000.000	Rp 106.741.891.000.000
133	ICBP	2018	0,121280078	Rp 4.658.781.000.000	Rp 38.413.407.000.000
134	IGAR	2018	0,057470076	Rp 44.672.438.405	Rp 777.316.506.801
135	INAI	2018	0,035798655	Rp 40.463.131.352	Rp 1.130.297.518.656
136	INCI	2018	0,04531906	Rp 16.675.673.703	Rp 367.961.600.950
137	INDF	2018	0,067605006	Rp 4.961.851.000.000	Rp 73.394.728.000.000
138	JECC	2018	0,027568722	Rp 88.428.879.000	Rp 3.207.579.964.000
139	JPFA	2018	0,066245357	Rp 2.253.201.000.000	Rp 34.012.965.000.000
140	KBLM	2018	0,032711107	Rp 40.675.096.628	Rp 1.243.465.775.218
141	KDSI	2018	0,032974011	Rp 76.761.902.211	Rp 2.327.951.625.610
142	KLBF	2018	0,118497944	Rp 2.497.261.964.757	Rp 21.074.306.186.027
143	LMSH	2018	0,012026545	Rp 2.886.727.390	Rp 240.029.648.845
144	MLBI	2018	0,33559896	Rp 1.224.807.000.000	Rp 3.649.615.000.000
145	RICY	2018	0,008767329	Rp 18.480.376.458	Rp 2.107.868.384.272
146	ROTI	2018	0,045967586	Rp 127.171.436.363	Rp 2.766.545.866.684
147	SKBM	2018	0,008165486	Rp 15.954.632.472	Rp 1.953.910.957.160
148	SMSM	2018	0,161071229	Rp 633.550.000.000	Rp 3.933.353.000.000
149	SRSN	2018	0,084603783	Rp 50.845.763.000	Rp 600.986.872.000
150	STAR	2018	0,001316747	Rp 173.591.040	Rp 131.833.235.355
151	TALF	2018	0,059343403	Rp 43.976.734.000	Rp 741.055.147.778

152	TCID	2018	0,065332387	Rp 173.049.442.756	Rp 2.648.754.344.347
153	TOTO	2018	0,155588996	Rp 346.692.796.102	Rp 2.228.260.379.884
154	TRIS	2018	0,022848237	Rp 19.665.074.694	Rp 860.682.351.001
155	TRST	2018	0,024019709	Rp 63.193.899.099	Rp 2.630.918.557.954
156	TSPC	2018	0,05356579	Rp 540.378.045.887	Rp 10.088.118.730.780
157	ULTJ	2018	0,12819699	Rp 701.607.000.000	Rp 5.472.882.000.000
158	UNIT	2018	0,004894037	Rp 506.523.774	Rp 103.498.145.906
159	UNVR	2018	0,217918499	Rp 9.109.445.000.000	Rp 41.802.073.000.000
160	WIIM	2018	0,036390656	Rp 51.142.850.919	Rp 1.405.384.153.405



Lampiran 13

Data Perhitungan per Variabel AkruaI (TATA)



No	Kode Emiten	Tahun	1	2	c	2				
			a = b/c	b = d - e - f - g - (h + i)		d	e	f	g	h
			Accrual	Total Accrual	Total Asset	ΔAset Lancar	ΔKas	ΔLiabilitas Lancar	ΔUtang Pajak	Depresiasi
1	ADES	2015	0,338387751	(221.043.000.000)	653.224.000.000	37.302.000.000	(5.048.000.000)	42.462.000.000	(4.076.000.000)	224.239.000.000
2	AKPI	2015	0,665454254	(1.918.599.861.000)	2.883.143.132.000	95.692.103.000	(19.115.462.000)	172.749.007.000	64.526.000	1.860.593.893.000
3	BATA	2015	1,091603038	868.104.957.000	795.257.000.000	30.334.993.000	(3.711.859.000)	(1.053.021.180.000)	(4.455.865.000)	223.418.940.000
4	BUDI	2015	0,176432729	(576.221.000.000)	3.265.953.000.000	503.839.000.000	(4.103.000.000)	545.992.000.000	142.255.000.000	395.916.000.000
5	CINT	2015	-0,01329702	(5.090.198.983)	382.807.494.765	(3.763.288.466)	(12.903.829.524)	(9.249.438.043)	(1.369.573.077)	24.849.751.161
6	CPIN	2015	0,117677375	(2.904.856.000.000)	24.684.915.000.000	2.003.624.000.000	794.442.000.000	1.236.600.000.000	(104.905.000.000)	2.982.343.000.000
7	DLTA	2015	0,318011685	(330.198.502.000)	1.038.321.916.000	43.693.704.000	79.725.095.000	(54.670.124.000)	8.509.516.000	340.327.719.000
8	DPNS	2015	0,260117026	(71.397.730.383)	274.483.110.371	2.054.263.969	32.139.248.275	(519.818.738)	(910.360.504)	42.742.925.319
9	DVLA	2015	0,240564637	331.083.875.000	1.376.278.237.000	9.513.006.619.000	100.402.230.000	108.000.771.000	(36.711.711.000)	234.056.067.000
10	EKAD	2015	0,195876913	(74.148.813.527)	378.548.000.000	(12.384.129.183)	36.297.261.941	(47.654.391.034)	6.457.029.401	66.664.784.036
11	GGRM	2015	0,148351354	(9.421.114.000.000)	63.505.413.000.000	4.035.831.000.000	1.137.781.000.000	261.952.000.000	389.688.000.000	11.667.524.000.000
12	HMSP	2015	0,341449429	12.978.740.000.000	38.010.724.000.000	9.029.816.000.000	1.067.878.000.000	(9.061.556.000.000)	(18.025.000.000)	4.062.779.000.000
13	ICBP	2015	0,177695035	(4.719.691.000.000)	26.560.624.000.000	339.582.000.000	314.524.000.000	(205.802.000.000)	105.243.000.000	3.846.022.000.000
14	IGAR	2015	0,464611531	(178.381.111.465)	383.936.040.590	7.388.864.057	46.616.646.940	(10.925.727.839)	(1.997.823.337)	152.076.879.758
15	INAI	2015	0,255422779	(339.778.526.422)	1.330.259.296.537	311.087.853.747	85.386.029.489	356.794.484.300	8.061.253.021	200.624.613.359
16	INCI	2015	0,697777028	(118.305.350.282)	169.546.066.314	20.293.496.422	18.258.440.299	4.323.102.403	342.842.811	115.674.461.191
17	INDF	2015	0,153872811	(14.130.375.000.000)	91.831.526.000.000	1.802.618.000.000	(1.081.543.000.000)	2.448.703.000.000	(125.619.000.000)	13.692.166.000.000
18	JECC	2015	0,089613764	(121.737.079.000)	1.358.464.081.000	54.307.308.000	67.533.872.000	37.167.600.000	(4.328.262.000)	75.671.177.000
19	JPFA	2015	0,470261111	(8.069.429.552.000)	17.159.466.000.000	894.836.000.000	132.746.000.000	5.347.753.552.000	95.767.000.000	3.387.999.000.000
20	KBLM	2015	0,297735502	(194.833.860.191)	654.385.717.061	5.976.359.441	(27.471.367.851)	390.460.528	441.266.896	227.449.860.059
21	KDSI	2015	0,358685994	(422.207.013.025)	1.177.093.668.866	174.933.984.470	44.597.284.039	225.556.814.031	(2.206.425.332)	329.193.324.757
22	KLBF	2015	0,171579906	(2.350.030.001.051)	13.696.417.381.400	627.686.238.510	824.009.704.559	(20.039.681.626)	12.868.915.591	2.160.877.301.037
23	LMSH	2015	0,232280406	(31.075.111.776)	133.782.751.041	(14.112.557.094)	(2.646.168.219)	(8.339.029.467)	(393.977.768)	28.341.730.136
24	MLBI	2015	0,018540088	38.950.000.000	2.100.853.000.000	(106.499.000.000)	198.251.000.000	(373.574.000.000)	7.751.000.000	22.123.000.000
25	RICY	2015	-0,31247145	(374.401.375.098)	1.198.193.867.892	6.075.107.519	14.760.666.761	81.787.435.325	1.565.319.155	282.363.061.376
26	ROTI	2015	0,180102436	(487.415.479.118)	2.706.323.637.034	392.674.257.562	352.653.152.698	88.311.337.581	19.874.687.425	412.389.444.271
27	SKBM	2015	0,187692628	(143.488.057.630)	764.484.248.710	(37.772.922.673)	(17.452.407.596)	41.493.199.968	(7.985.435.741)	89.659.778.326
28	SMSM	2015	0,507669447	(1.127.081.000.000)	2.220.108.000.000	234.828.000.000	47.103.000.000	34.912.000.000	(11.728.000.000)	1.291.622.000.000
29	SRSN	2015	0,314933538	(180.794.940.000)	574.073.314.000	104.847.062.000	(8.533.666.000)	86.385.379.000	(5.178.961.000)	212.969.250.000
30	STAR	2015	0,246429594	(179.652.239.225)	729.020.553.284	(44.451.075.476)	(148.635.501)	(34.179.710.934)	(537.618.320)	170.067.128.504
31	TALF	2015	0,245149635	(106.446.515.531)	434.210.376.664	3.386.180.930	(12.196.882.525)	(12.041.032.682)	(2.768.227.579)	136.754.552.186
32	TCID	2015	0,107892265	(224.642.145.893)	2.082.096.848.703	238.655.241.613	124.578.819.509	(263.133.215.816)	(18.632.173.940)	620.483.957.753
33	TOTO	2015	0,230850427	(563.169.048.738)	2.439.540.859.205	233.058.297.325	82.964.968.816	31.304.542.543	(6.787.267.526)	688.745.102.230
34	TRIS	2015	0,242297034	(139.162.437.397)	574.346.433.075	40.424.738.678	17.169.359.897	35.187.657.736	3.651.490.584	123.578.667.858
35	TRST	2015	-0,84949312	(2.852.053.796.576)	3.357.359.499.954	(44.526.196.564)	(28.734.211.381)	(85.639.068.575)	(1.484.410.054)	2.923.385.290.022
36	TSPC	2015	0,026573256	(167.005.718.344)	6.284.729.099.200	590.221.153.286	275.654.847.975	459.154.450.863	11.156.400.478	11.261.172.314

37	ULTJ	2015	-	(1.209.487.750.393)	3.539.995.910.248	461.463.307.808	359.837.786.634	70.661.090.167	63.612.003.635	1.157.299.301.490
38	UNIT	2015	0,291618283	(134.301.703.888)	460.539.382.206	39.697.827.464	(1.833.968.341)	19.138.538.747	(4.035.903.933)	160.730.864.879
39	UNVR	2015	3,566488313	56.100.665.000.000	15.729.945.000.000	59.893.970.000.000	(230.968.000.000)	1.263.300.000.000	(7.566.000.000)	2.373.102.000.000
40	WIIM	2015	0,137621551	(184.784.462.940)	1.342.700.045.391	(10.903.328.254)	16.713.225.295	(97.740.357.169)	2.274.995.776	252.633.270.784
41	ADES	2016	0,288071726	(221.089.000.000)	767.479.000.000	43.291.000.000	11.248.000.000	(3.898.000.000)	1.346.000.000	255.684.000.000
42	AKPI	2016	0,716531249	(1.874.380.679.000)	2.615.909.190.000	(145.674.136.000)	55.859.676.000	(214.737.613.000)	(269.097.000)	1.887.853.577.000
43	BATA	2016	0,259266146	(208.642.357.000)	804.742.000.000	12.689.252.000	(26.628.491.000)	(3.196.827.000)	1.897.354.000	249.259.573.000
44	BUDI	2016	0,226924214	(665.298.000.000)	2.931.807.000.000	(400.005.000.000)	152.764.000.000	(400.293.000.000)	2.259.000.000	510.563.000.000
45	CINT	2016	0,097718424	(39.022.545.903)	399.336.626.636	(9.889.435.032)	(2.166.574.944)	2.838.907.952	(498.314.940)	28.774.603.466
46	CPIN	2016	0,202872225	4.910.521.000.000	24.204.994.000.000	560.000.000	(1.428.829.600.000)	(153.584.000.000)	416.304.000.000	3.823.200.000.000
47	DLTA	2016	0,315741613	(378.194.246.000)	1.197.796.650.000	146.126.864.000	163.779.368.000	(2.577.399.000)	1.593.198.000	361.525.943.000
48	DPNS	2016	0,220248223	(65.222.010.608)	296.129.565.784	(10.192.088.725)	14.050.769.889	(2.331.197.317)	(953.821.388)	44.264.170.699
49	DVLA	2016	0,172630335	(264.360.150.000)	1.531.365.558.000	25.137.060.000	(49.880.507.000)	78.129.392.000	7.446.141.000	253.802.184.000
50	EKAD	2016	0,082369782	(57.865.482.846)	702.508.630.708	53.588.880.897	45.329.887.098	(10.483.996.449)	6.268.493.714	70.339.979.380
51	GGRM	2016	0,168078338	(10.580.806.000.000)	62.951.634.000.000	(635.258.000.000)	(1.130.771.000.000)	(2.406.521.000.000)	(247.311.000.000)	13.730.151.000.000
52	HMSP	2016	0,150920137	(6.415.355.000.000)	42.508.277.000.000	3.840.166.000.000	3.337.445.000.000	1.889.804.000.000	370.721.000.000	4.657.551.000.000
53	ICBP	2016	0,137757635	(3.981.464.000.000)	28.901.948.000.000	1.609.862.000.000	714.470.000.000	467.441.000.000	52.804.000.000	4.356.611.000.000
54	IGAR	2016	0,332083202	(145.939.168.078)	439.465.673.296	53.469.357.558	39.384.518.218	(7.755.144.361)	7.519.178.059	160.259.973.720
55	INAI	2016	0,105184473	(140.845.418.715)	1.339.032.413.445	8.149.879.353	(78.073.438.866)	19.291.856.204	(6.905.984.584)	214.682.865.314
56	INCI	2016	0,382473056	(103.019.646.083)	269.351.381.334	11.474.744.746	(19.848.334.425)	9.335.500.887	1.123.174.092	123.884.050.275
57	INDF	2016	0,296257374	(24.344.806.000.000)	82.174.515.000.000	(13.831.302.000.000)	286.160.000.000	(5.888.097.000.000)	487.252.000.000	15.628.189.000.000
58	JECC	2016	-0,06220833	(98.737.719.000)	1.587.210.576.000	204.242.628.000	89.917.920.000	109.260.776.000	4.102.835.000	99.698.816.000
59	JPFA	2016	0,094748041	(1.823.997.000.000)	19.251.026.000.000	1.456.854.000.000	1.800.058.000.000	(159.121.000.000)	26.941.000.000	1.612.973.000.000
60	KBLM	2016	0,333955753	(213.428.238.474)	639.091.366.917	32.460.408.372	63.071.526.254	(39.379.328.318)	(2.552.710.498)	224.749.159.408
61	KDSI	2016	0,249251923	(284.713.747.516)	1.142.273.020.550	(21.674.807.358)	(52.320.736.541)	(56.248.767.180)	13.838.156.578	357.770.287.301
62	KLBF	2016	0,114529278	(1.743.823.836.881)	15.226.009.210.657	827.064.209.195	176.962.770.567	(48.718.703.763)	(16.491.228.873)	2.459.135.208.145
63	LMSH	2016	0,219517457	(35.743.625.564)	162.828.169.250	9.148.600.002	(11.519.622.616)	24.458.489.241	1.427.381.155	30.525.977.786
64	MLBI	2016	0,429800293	(977.812.000.000)	2.275.038.000.000	191.303.000.000	58.616.000.000	111.034.000.000	57.272.000.000	942.193.000.000
65	RICY	2016	0,265020561	(341.527.736.961)	1.288.683.925.066	92.459.250.935	10.783.545.575	103.557.060.624	(235.701.491)	319.882.083.188
66	ROTI	2016	0,132507642	(386.874.724.903)	2.919.640.858.718	136.423.691.960	95.751.893.498	(75.418.182.432)	(14.267.919.762)	507.087.886.861
67	SKBM	2016	0,081878563	(82.014.236.946)	1.001.657.012.004	184.349.680.788	(13.070.536.318)	170.562.421.131	(1.403.533.003)	109.349.032.749
68	SMSM	2016	0,593175577	(1.337.456.700.000)	2.254.740.000.000	85.829.000.000	84.213.700.000	(63.230.000.000)	18.346.000.000	1.383.956.000.000
69	SRSN	2016	0,337359579	(241.937.322.000)	717.149.704.000	40.803.354.000	(11.004.854.000)	72.961.389.000	(2.569.011.000)	223.353.152.000
70	STAR	2016	0,247983118	(171.154.811.726)	690.187.353.961	(26.461.803.968)	(3.130.224.304)	(34.966.694.021)	(209.977.330)	182.999.903.413
71	TALF	2016	1,059231418	(933.895.765.364)	881.673.021.959	(787.178.376.973)	(31.658.735.026)	41.379.574.137	602.546.296	136.394.002.984
72	TCID	2016	0,349129003	(762.882.147.403)	2.185.101.038.101	61.809.865.071	78.893.797.711	374.530.225	22.417.990.507	723.005.694.031
73	TOTO	2016	0,321460335	(829.830.868.246)	2.581.440.938.262	(57.854.171.978)	(18.410.471.410)	29.030.452.097	(15.151.281.619)	776.507.997.200
74	TRIS	2016	0,275697244	(176.363.848.281)	639.701.164.511	32.156.406.889	22.709.269.907	60.673.080.542	459.474.572	124.678.430.149
75	TRST	2016	1,874384178	(6.167.841.498.144)	3.290.596.224.286	(3.124.922.252.584)	(20.272.274.286)	40.242.589.916	24.204.994	3.022.924.724.936

76	TSPC	2016	-	(775.478.572.768)	6.585.807.349.438	80.161.771.939	(49.756.849.146)	(43.073.436.952)	(6.465.118.112)	954.935.748.917
77	ULTJ	2016	0,296629164	(1.257.470.244.089)	4.239.199.641.365	771.256.819.386	672.249.113.314	31.897.412.301	(9.802.760.391)	1.307.323.883.844
78	UNIT	2016	0,371119918	(160.662.704.083)	432.913.180.372	(7.583.978.973)	1.075.363.364	(28.928.953.376)	120.683.430	180.811.631.692
79	UNVR	2016	0,233730221	(3.913.975.000.000)	16.745.695.000.000	(35.005.000.000)	(254.324.000.000)	750.532.000.000	95.396.000.000	2.870.710.000.000
80	WIIM	2016	-0,14182209	(191.975.222.105)	1.353.634.132.275	8.111.066.245	(30.951.879.556)	(47.993.790.542)	(8.845.334.966)	287.877.293.414
81	ADES	2017	2,717382854	2.283.242.900.000	840.236.000.000	2.622.826.000.000	(980.900.000)	49.422.000.000	1.298.000.000	289.844.000.000
82	AKPI	2017	-	(1.998.305.712.000)	2.745.325.833.000	132.884.287.000	(54.530.038.000)	190.396.400.000	435.240.000	1.994.888.397.000
83	BATA	2017	0,313435435	(268.203.953.000)	855.691.231.000	34.054.282.000	653.282.000	22.762.838.000	4.366.451.000	274.475.664.000
84	BUDI	2017	-	(533.316.000.000)	2.939.456.000.000	(64.871.000.000)	(117.116.000.000)	(70.830.000.000)	2.259.000.000	654.132.000.000
85	CINT	2017	0,089225252	(42.522.777.994)	476.577.841.605	16.541.154.072	12.411.367.022	4.309.901.609	1.167.607.267	40.649.971.131
86	CPIN	2017	0,123310614	(3.023.896.000.000)	24.522.593.000.000	(96.915.000.000)	(710.980.000.000)	(490.705.000.000)	(476.025.000.000)	4.604.691.000.000
87	DLTA	2017	0,294234374	394.522.031.000	1.340.842.765.000	11.017.628.193.000	186.658.532.000	(1.238.736.052.000)	(10.362.739.000)	374.825.918.000
88	DPNS	2017	0,059438335	(18.336.201.598)	308.491.173.960	6.291.396.753	(27.386.954.119)	7.298.864.273	(953.821.388)	45.669.509.585
89	DVLA	2017	0,194318089	(318.853.861.000)	1.640.886.147.000	106.688.507.000	78.503.094.000	67.195.355.000	5.632.487.000	274.211.432.000
90	EKAD	2017	0,060622204	(48.301.811.012)	796.767.646.172	75.973.003.820	17.374.487.008	22.414.271.283	(9.491.597.809)	93.977.654.350
91	GGRM	2017	0,231794401	(15.474.578.000.000)	66.759.930.000.000	1.831.317.000.000	734.059.000.000	972.477.000.000	(1.260.000.000)	15.600.619.000.000
92	HMSP	2017	0,020300027	(7.087.573.000.000)	349.141.063.000.000	532.857.000.000	2.445.554.000.000	54.491.000.000	(135.602.000.000)	5.255.987.000.000
93	ICBP	2017	0,204791415	(6.475.405.000.000)	31.619.514.000.000	1.007.969.000.000	424.710.000.000	357.803.000.000	(75.921.000.000)	4.979.401.000.000
94	IGAR	2017	-0,3899587	(200.057.622.793)	513.022.591.574	-	39.058.179.540	(1.409.614.753)	(8.029.028.213)	170.438.086.219
95	INAI	2017	0,207389103	(251.753.063.171)	1.213.916.545.120	(113.533.190.766)	9.602.462.186	(104.170.810.507)	1.785.180.149	231.003.040.577
96	INCI	2017	0,370031807	(112.411.366.996)	303.788.390.330	26.797.271.219	6.432.703.969	8.107.479.729	555.070.429	124.113.384.088
97	INDF	2017	-0,24757805	(21.771.887.000.000)	87.939.488.000.000	3.529.956.000.000	327.762.000.000	2.418.322.000.000	(447.811.000.000)	21.206.189.000.000
98	JECC	2017	0,023846563	(46.500.515.000)	1.949.988.129.960	162.722.500.000	(99.621.668.000)	227.681.836.000	(6.300.497.000)	87.463.344.000
99	JPFA	2017	0,134808148	(2.842.951.500.000)	21.088.870.000.000	433.822.000.000	(1.059.159.000.000)	(423.909.000.000)	160.954.500.000	4.598.887.000.000
100	KBLM	2017	-0,0405636	(50.104.111.914)	1.235.198.847.468	154.101.948.142	56.987.920.368	131.159.189.942	(3.946.298.083)	20.005.247.829
101	KDSI	2017	0,313973452	(417.048.338.489)	1.328.291.727.616	131.596.694.334	31.075.009.915	133.038.643.890	(1.782.188.474)	386.313.567.492
102	KLBF	2017	0,147562152	(2.451.928.052.313)	16.616.239.416.335	471.420.732.681	(110.876.172.209)	(89.825.775.385)	9.824.829.546	2.815.467.860.875
103	LMSH	2017	0,186483928	(30.054.388.839)	161.163.426.840	(8.704.685.521)	1.376.700.374	(14.558.309.808)	1.427.381.155	33.103.931.597
104	MLBI	2017	0,256728277	(644.408.000.000)	2.510.078.000.000	175.587.000.000	(180.177.000.000)	(22.147.000.000)	48.945.000.000	973.374.000.000
105	RICY	2017	0,239803038	(329.596.035.262)	1.374.444.788.282	93.884.170.741	14.959.407.042	51.469.732.308	(1.048.364.990)	357.083.266.076
106	ROTI	2017	0,274738584	(1.252.690.822.495)	4.559.573.709.411	1.370.523.100.962	1.284.080.391.860	706.674.706.858	(4.086.138.224)	621.647.936.435
107	SKBM	2017	0,032188277	(52.242.458.657)	1.623.027.475.045	317.369.840.333	184.086.814.865	42.616.949.873	(1.722.431.664)	142.775.231.005
108	SMSM	2017	0,519758396	(1.269.947.000.000)	2.443.341.000.000	115.723.000.000	(25.510.000.000)	(88.569.000.000)	3.584.000.000	1.496.165.000.000
109	SRSN	2017	0,380992208	(248.683.693.000)	652.726.454.000	(59.010.441.000)	3.799.329.000	(78.124.269.000)	29.160.120.000	234.838.072.000
110	STAR	2017	0,394709973	(242.630.209.223)	614.705.038.056	(64.950.763.519)	59.021.838.246	(77.210.006.615)	(13.228.533)	195.880.842.606
111	TALF	2017	0,115325568	(106.242.640.142)	921.240.988.517	25.761.474.164	(36.201.248.800)	16.312.968.792	395.290.221	151.406.074.076
112	TCID	2017	0,378735563	(894.500.375.254)	2.361.807.189.430	101.996.187.055	133.009.799.443	39.226.461.703	2.922.295.103	821.338.006.060
113	TOTO	2017	0,313431663	(885.911.716.164)	2.826.490.815.501	-	(3.460.858.061)	(15.566.907.106)	43.863.787.176	861.075.694.155
114	TRIS	2017	0,160515335	(87.475.772.574)	544.968.319.987	(105.731.611.333)	(55.663.493.018)	(96.159.036.881)	(8.983.041.380)	142.549.732.520

115	TRST	2017	-	(3.238.094.102.275)	3.332.905.936.010	9.727.133.138	(18.488.820.250)	58.641.758.260	(115.741.706)	3.207.784.039.109
116	TSPC	2017	-0,13957834	(1.037.751.045.461)	7.434.900.309.021	664.279.948.096	287.005.291.035	349.208.183.476	(360.801.616)	1.066.178.320.662
117	ULTJ	2017	-	(1.718.429.000.000)	5.186.940.000.000	565.168.000.000	599.028.000.000	227.099.000.000	(32.936.000.000)	1.456.308.000.000
118	UNIT	2017	-	(182.074.385.541)	426.384.622.878	13.119.511.147	(461.150.085)	(4.824.112.472)	65.007.728	200.414.151.517
119	UNVR	2017	-	(30.970.290.000.000)	189.064.130.000.000	1.353.526.000.000	(3.333.566.000.000)	1.654.230.000.000	(105.553.000.000)	33.670.830.000.000
120	WIIM	2017	-	(335.493.336.797)	1.225.712.093.041	(135.752.765.407)	(2.501.887.483)	(132.921.065.192)	2.850.178.226	332.313.345.839
121	ADES	2018	-	(1.275.883.000.000)	881.275.000.000	69.894.000.000	997.223.000.000	17.509.000.000	3.006.000.000	328.039.000.000
122	AKPI	2018	-	(2.086.580.480.000)	3.070.410.492.000	230.687.662.000	(3.578.049.000)	254.085.544.000	(130.774.000)	2.066.891.421.000
123	BATA	2018	-	(4.933.774.024.000)	876.856.225.000	5.127.501.095.000	(1.702.895.000)	(35.959.050.000)	(7.035.885.000)	238.424.901.000
124	BUDI	2018	-	(811.903.000.000)	3.392.980.000.000	444.651.000.000	(13.296.000.000)	447.522.000.000	36.736.000.000	785.592.000.000
125	CINT	2018	-	(19.823.712.580)	491.382.035.136	8.992.978.779	(34.985.088.242)	15.061.134.397	(1.414.437.165)	49.459.699.482
126	CPIN	2018	-	(4.169.597.000.000)	27.645.118.000.000	2.377.229.000.000	1.009.677.000.000	(326.684.000.000)	442.813.000.000	5.421.020.000.000
127	DLTA	2018	-	(394.706.103)	1.523.517.170.000	177.651.755	118.017.991	52.614.935	10.524.904	391.200.028
128	DPNS	2018	-	(9.873.299.096)	322.185.012.261	11.098.223.974	(32.170.728.730)	6.024.294.335	850.199.551	46.267.757.914
129	DVLA	2018	-	101.604.500.000	1.682.821.739.000	10.858.068.119.000	(144.764.939.000)	(25.085.499.000)	(63.381.000)	299.245.090.000
130	EKAD	2018	-	(72.260.375.336)	853.267.454.400	47.855.534.259	967.988.385	(143.038.221)	550.410.026	118.740.549.405
131	GGRM	2018	-	(15.193.927.000.000)	69.097.219.000.000	1.520.229.000.000	(295.010.000.000)	(607.475.000.000)	(172.970.000.000)	17.789.611.000.000
132	HMSP	2018	-	(12.722.687.000.000)	46.602.420.000.000	3.651.130.000.000	8.014.702.000.000	2.311.030.000.000	226.236.000.000	5.821.849.000.000
133	ICBP	2018	-	(4.501.288.931.979)	34.367.153.000.000	(2.457.763.000.000)	(4.069.868.000.000)	407.810.000.000	(7.590.000.000)	5.713.172.000.000
134	IGAR	2018	-	(138.129.013.965)	570.197.810.698	19.938.577.477	(36.120.323.150)	11.282.710.898	973.420.282	181.931.783.412
135	INAI	2018	-	(278.853.651.914)	1.400.683.598.096	192.625.871.492	65.041.877.145	162.126.192.693	(2.805.232.307)	247.116.685.875
136	INCI	2018	-	(114.927.700.949)	391.362.697.956	45.952.344.189	1.368.177.999	34.543.559.027	(387.856.769)	125.356.164.881
137	INDF	2018	-	(29.719.230.000.000)	96.537.796.000.000	757.219.000.000	(4.880.745.000.000)	9.566.339.000.000	(95.818.000.000)	23.954.694.000.000
138	JECC	2018	-	(10.459.830.000)	2.081.620.993.000	121.120.347.000	(50.922.274.000)	68.026.315.000	(315.369.000)	114.791.505.000
139	JPFA	2018	-	(5.916.820.000.000)	23.038.028.000.000	1.226.484.000.000	(555.136.000.000)	2.134.837.000.000	270.573.000.000	5.293.030.000.000
140	KBLM	2018	-	67.786.600.647	1.298.358.478.375	55.513.114.453	(85.904.985.824)	29.165.911.951	7.765.301.526	36.700.286.153
141	KDSI	2018	-	(381.779.607.415)	1.391.416.464.512	(17.004.123.896)	(41.337.410.055)	(4.203.483.121)	(9.418.978.400)	419.735.355.095
142	KLBF	2018	-	(3.318.893.468.991)	18.146.206.145.369	604.337.886.148	368.621.726.356	58.831.459.879	(2.671.355.296)	3.155.030.399.988
143	LMSH	2018	-	(21.477.635.680)	160.027.280.153	2.018.240.439	(6.637.867.702)	(3.615.148.501)	(2.402.413.796)	36.151.306.118
144	MLBI	2018	-	1.295.961.000.000	2.889.501.000.000	152.116.000.000	(1.922.644.000.000)	274.805.000.000	20.962.000.000	1.067.468.000.000
145	RICY	2018	-	(401.980.951.554)	1.539.602.054.832	173.551.842.049	53.919.721.757	121.063.204.826	3.697.057.211	395.373.181.246
146	ROTI	2018	-	(135.055.155.849)	4.393.810.380.883	(443.528.139.781)	(600.544.307.150)	(501.754.381.191)	21.901.202.628	750.520.949.999
147	SKBM	2018	-	(264.644.388.359)	1.771.365.972.009	14.770.619.404	(9.793.785.979)	103.910.075.223	4.812.245.052	177.677.230.002
148	SMSM	2018	-	(1.381.552.000.000)	2.801.203.000.000	283.672.000.000	(4.140.000.000)	50.203.000.000	11.187.000.000	1.607.974.000.000
149	SRSN	2018	-	(211.953.396.000)	686.777.211.000	25.715.134.000	1.320.847.000	(15.467.800.000)	5.276.046.000	246.539.437.000
150	STAR	2018	-	(137.702.972.586)	615.956.006.710	11.581.152.087	(58.095.126.119)	(137.776.470)	(271.852.986)	207.788.880.248
151	TALF	2018	-	(141.396.235.657)	984.597.771.989	54.733.087.294	265.365.480	23.668.612.292	5.143.776.377	166.947.052.873
152	TCID	2018	-	(774.317.385.722)	2.445.143.511.801	56.949.719.644	(62.403.058.788)	(28.273.003.056)	(16.800.691.551)	938.743.858.761
153	TOTO	2018	-	(774.047.522.358)	2.897.119.790.044	22.416.403.119	15.321.055.456	(120.208.292.368)	(27.478.548.773)	928.829.711.162

154	TRIS	2018	-	-	-	-	-	-	-	-	-
			0,286427985	(181.313.005.269)	633.014.281.325	82.979.309.716	16.803.468.330	87.579.126.829	1.345.197.658	158.564.522.168	
155	TRST	2018	-	-	-	-	-	-	-	-	-
			0,785129337	(3.364.201.943.624)	4.284.901.587.126	304.423.534.112	88.655.514.924	345.653.817.711	(136.565.960)	3.234.452.711.061	
156	TSPC	2018	-	-	-	-	-	-	-	-	-
			0,137288683	(1.080.458.511.377)	7.869.975.060.326	81.298.404.462	(70.098.253.753)	36.453.630.742	7.222.854.580	1.188.178.684.270	
157	ULTJ	2018	-	-	-	-	-	-	-	-	-
			-0,24375602	(1.354.277.000.000)	5.555.871.000.000	(646.469.000.000)	(676.090.000.000)	(185.464.000.000)	(32.991.000.000)	1.565.521.000.000	
158	UNIT	2018	-	-	-	-	-	-	-	-	-
			0,472049163	(198.119.812.192)	419.701.649.147	12.942.977.341	(1.588.805.456)	(7.523.742.252)	51.673.466	220.123.663.775	
159	UNVR	2018	-	-	-	-	-	-	-	-	-
			0,171021725	(3.338.852.000.000)	19.522.970.000.000	383.394.000.000	(53.117.000.000)	(1.397.518.000.000)	767.829.000.000	3.944.516.000.000	
160	WIIM	2018	-	-	-	-	-	-	-	-	-
			0,294721496	(370.044.622.433)	1.255.573.914.558	27.807.435.511	28.646.024.949	(10.588.318.157)	544.518.767	379.249.832.385	



Lampiran - Hasil Uji Statistik

Hasil Uji Kelayakan Model Regresi

Iteration History^{a,b,c}

Iteration		-2 Log likelihood	Coefficients
			Constant
Step 0	1	68,931	-1,850
	2	53,314	-2,688
	3	51,257	-3,127
	4	51,173	-3,239
	5	51,173	-3,245
	6	51,173	-3,245

- Constant is included in the model.
- Initial -2 Log Likelihood: 51,173
- Estimation terminated at iteration number 6 because parameter estimates changed by less than ,001.

Iteration History^{b,c,d}

Iteration		-2 Log likelihood	Coefficients							
			Constant	X1	X2	X3	X4	X5	X6	X7
Step 1	1	67,181	-1,773	1,024	-,189	-1,905	-,473	-,915	,477	,041
	2	48,501	-2,448	2,645	-,498	-5,282	-,950	-3,247	1,363	,105
	3	42,508	-2,492	4,339	-,873	-10,379	,139	-10,595	2,893	,177
	4	39,673	-1,899	4,347	-1,016	-14,286	6,540	-28,511	4,162	,245
	5	38,750	-1,401	3,910	-1,028	-16,037	14,766	-48,123	3,990	,307
	6	38,624	-1,265	3,920	-1,055	-16,481	19,145	-58,330	3,813	,325
	7	38,621	-1,252	3,946	-1,062	-16,511	19,981	-60,293	3,795	,325
	8	38,621	-1,251	3,947	-1,063	-16,511	20,007	-60,354	3,795	,325
	9	38,621	-1,251	3,947	-1,063	-16,511	20,007	-60,355	3,795	,325

- Method: Enter
- Constant is included in the model.
- Initial -2 Log Likelihood: 51,173
- Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	38,621 ^a	,075	,276

- Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Hasil Uji Keseluruhan Model

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,535	8	,806

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	12,552	7	,084
	Block	12,552	7	,084
	Model	12,552	7	,084

Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	38,621 ^a	,075	,276

a. Estimation terminated at iteration number 9 because parameter estimates changed by less than ,001.

Hasil Uji Hipotesis

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95,0% C.I. for EXP(B)		
							Lower	Upper	
Step 1	X1	3,947	7,797	,256	1	,613	51,764	,000	2E+008
	X2	-1,063	1,745	,371	1	,543	,346	,011	10,562
	X3	-16,511	12,469	1,753	1	,185	,000	,000	2774,393
	X4	20,007	19,928	1,008	1	,315	5E+008	,000	4E+025
	X5	-60,355	40,443	2,227	1	,136	,000	,000	2E+008
	X6	3,795	5,712	,441	1	,506	44,470	,001	3235899
	X7	,325	2,148	,023	1	,880	1,384	,021	93,143
	Constant	-1,251	1,846	,460	1	,498	,286		

a. Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6, X7.

Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FFR	160	0	1	,04	,191
DAR	160	,03	,82	,3773	,19177
DER	160	,10	4,55	,8971	,83790
LDAR	160	,00	,42	,0899	,08254
ROA	160	,00	,53	,0949	,10306
NPM	160	,00	,59	,0811	,08321
CF	160	-,99	,40	,0180	,11595
TATA	160	-5,56	,33	-,2965	,47478
Valid N (listwise)	160				

