

DAFTAR PUSTAKA

- Annisa, N. A., & Kurniasih, L. (2012). Pengaruh Corporate Governance Terhadap Tax Avoidance. *Jurnal Akuntansi dan Auditing*, 8(2), 95-189.
- Arianandini, P. W., & Ramantha, I. W. (2018). Pengaruh Profitabilitas, Leverage, dan Kepemilikan Institusional Pada Tax Avoidance. *E-Jurnal Akuntansi*, 22(3), 2088-2116.
- Astuti, T. P., & Aryani. Y. A. (2016). Tren Penghindaran Pajak Perusahaan Manufaktur Di Indonesia Yang Terdaftar di BEI Tahun 2001-2014. *Journal of Geometry*, 22(3), 375–388.
- Brigham, E. F., & J., H. (2001). *Manajemen Keuangan*. (Edisi ke-8). Terjemahan oleh Hermawan Wibowo. Jakarta: Erlangga.
- Bursa Efek Indonesia. (2018). Laporan Keuangan & Laporan Tahunan. <http://idx.co.id/>. Diakses pada tanggal 20 November 2019.
- Cahyono, D. D., Andini, R., & Raharjo, K. (2016). Pengaruh Komite Audit, Kepemilikan Institusional, Dewan Komisaris, Ukuran Perusahaan (SIZE), Leverage (DER) dan Profitabilitas (ROA) Terhadap Tindakan Penghindaran Pajak (Tax Avoidance) Pada Perusahaan Perbankan yang Listing BEI Periode Tahun 2011-2013. *Journal of Accounting*, 2(2), 1–10.
- Deny, Septian. (2017). Industri Manufaktur Bisa Jadi Andalan Tingkatkan Penerimaan Pajak. <https://m.liputan6.com/bisnis/read3145304/industri-manufaktur-bisa-jadi-andalan-tingkatkan-penerimaan-pajak>. Diakses pada tanggal 17 Oktober 2019.
- Diantari, P., & Ulupui, I. (2016). Pengaruh Komite Audit, Proporsi Komisaris Independen, dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance. *E-Jurnal Akuntansi*, 16(1), 702–732.
- Dyreng, S. D., Hanlon, M., & Maydew, E. L. (2008). Long-run corporate tax avoidance. *Accounting Review*, 83(1), 61–82.
- Fadhilah, R. (2014). Pengaruh Good Corporate Governance Terhadap Tax Avoidance. *Jurnal Universitas Negeri Padang*, 2(1), 1–22.
- Ghozali, I. (2018). *Aplikasi Analisis Multivariate dengan Program IBM SPSS 25* (ke-9th ed.). Semarang: Badan Penerbit Universitas Diponegoro.
- Gitman, L. (1976). Principle of Managerial Finance. *Pearson Education, inc., United States*, 591. Diakses dari <http://www.landasanteori.com/2015/10/pengertian-rasio-profitabilitas.html>.

- Hidayat, W. W. (2018). Pengaruh Profitabilitas, Leverage dan Pertumbuhan Penjualan Terhadap Penghindaran Pajak: Studi Kasus Perusahaan Manufaktur Di Indonesia. *Jurnal Riset Manajemen Dan Bisnis*, 3(1), 19–26.
- Hutagaol, J. (2007). *Perpajakan: Isu-isu Kontemporer*. Yogyakarta: Graha Ilmu.
- Irianto, D. B., Sudiby, Y. A., & Wafirli, A. (2017). The Influence of Profitability, Leverage, Firm Size and Capital Intensity Towards Tax Avoidance. *International Journal of Accounting and Taxation*, 5(2), 33–41.
- Jaeni, J., Badjuri, A., & Fadhila, Z. R. (2019). Effect of Good Corporate Governance, Profitability and Leverage on Tax Avoidance Behavior Before and After Tax Amnesty (Empirical study on manufacturing company listed in Indonesia Stock Exchange period 2015-2016). *Advances in Economics, Business and Management Research*, 86(2), 149–154.
- Jamei, R. (2017). Tax Avoidance and Corporate Governance Mechanisms: Evidence from Tehran Stock Exchange. *International Journal of Economics and Financial Issues*, 7(4), 638–644.
- Jensen, M. C., & Meckling, W. H. (1976). Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure Theory of the Firm: Managerial Behavior, Agency Costs and Ownership Structure. *Journal of Financial Economics*, 3(4), 305–360.
- Jingga, V., & Lina. (2017). Factors Influencing Tax Avoidance Activity: An Empirical Study from Indonesia Stock Exchange. *Indian Pacific Journal of Accounting and Finance (IPJAF)*, 1(1), 17–25. Diakses dari www.ipjaf.omjpalph.com.
- Kalil, N. (2019). The Effects Of Corporate Governance Mechanism On Tax Avoidance Behavior Of A Firm In The Transportation and Logistic Sector In Brazil. *International Journal of Advanced Economics*, 1(2), 55–60.
- Kim, J. H., & Im, C. C. (2017). The study on the effect and determinants of small- and medium-sized entities conducting tax avoidance. *Journal of Applied Business Research*, 33(2), 375–390.
- Kurniasih, L., & Suranta, S. (2017). Earnings Management, Corporate Governance and Tax Avoidance: The Case in Indonesia. *Journal of Financial and Banking Review*, 2(4), 28–35.
- Kurniasih, T., & Sari, M. M. R. (2013). Pengaruh Return on Assets, Leverage, Corporate Governance, Ukuran Perusahaan dan Kompensasi Rugi Fiskal Pada Tax Avoidance. *Buletin Studi Ekonomi*, 18(1), 58–66.

- Kurniawansyah, D. (2018). Teori Agency Dalam Pemikiran Organisasi ; Pendekatan Positivist Dan Principle-Agen. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 3(2),435–446.
- Mangel, R., & Singh, H. (1993). Ownership Structure, Board Relationships and CEO Compensation in Large US Corporations. *Accounting and Business Research*, 23(1), 339–350.
- Mardiasmo. (2016). *Perpajakan Edisi Terbaru 2016*. Penerbit ANDI. Diakses dari <http://www.library.usd.ac.id/web/index.php?pilih=search&p=1&q=0000133697&go=Detail>.
- Modigliani, F., & Miller, M. H. (1963). Corporate Income Taxes and the Cost of Capital: A Correction. *American Economic Review*, 53(3), 433–443.
- Mulyani, S., Wijayanti, A., & Masitoh, E. (2018). Pengaruh Corporate Governance Terhadap Tax Avoidance. *Jurnal Riset Akuntansi Dan Bisnis Airlangga*, 3(1), 322–340.
- Mutamimah, & Rita. (2009). Keputusan Pendanaan: Pendekatan Trade-off Theory dan Pecking Order Theory. *Jurnal Ekobis*, 10, 241–249.
- Pemerintah Indonesia. 2009. *Undang-Undang RI No. 16 Tahun 2009 Tentang Penetapan Peraturan Pemerintah Pengganti Undang-Undang Nomor 5 Tahun 2008 Tentang Perubahan Keempat Atas Undang-Undang No. 6 Tahun 1983 Tentang Ketentuan Umum dan Tata Cara Perpajakan Menjadi Undang-Undang*. Lembaran Negara RI Tahun 2009 No. 62. Jakarta: Sekretariat Negara RI.
- Praditasari, N. ., & Setiawan, P. . (2017). Pengaruh Good Corporate Governance , Ukuran Perusahaan , Leverage dan Profitabilitas. *E-Jurnal Akuntansi Universitas Udayana*, 19, 1229–1258.
- Putri, V. R., & Putra, B. I. (2017). Pengaruh Leverage, Profitability, Ukuran Perusahaan dan Proporsi Kepemilikan Institusional Terhadap Tax Avoidance. *Jurnal Manajemen Daya Saing*, 19(1), 1–11.
- Santoso, T. B., & Muid, D. (2014). Pengaruh Corporate Governance Terhadap Penghindaran Pajak Perusahaan. *Diponegoro Journal Of Accounting*, 3(4),1–12.
- Sekaran, U. (2006). *Research Methods of Business. Jilid 1. Edisi 4. Salemba Empat, Jakarta*.
- Simamora, H. (2000). *Akuntansi Basis Pengambilan Keputusan Bisnis*. Jakarta: Salemba Empat.

- Suandy, E. (2011). *Perencanaan Pajak. Perencanaan Pajak (Edisi 5)*.
- Sugiyono. (2012). *Metode Penelitian Kuantitatif, Kualitatif Dan R & D*. Bandung: Alfabeta. <https://doi.org/10.1017/CBO9781107415324.004>.
- Sutedi, A. (2011). *Good Corporate Governance*. Sinar Grafika.
- Suwarno, S. (2018). Perbedaan Metode Pembelajaran Kooperatif Tipe Jigsaw dan Konvensional Terhadap Prestasi Belajar Mahasiswa. *JIATAX (Journal of Islamic Accounting and Tax)*, 1(1), 19-25.
- Suwito, E., & Herawaty, A. (2005). Analisis Pengaruh Karakteristik Perusahaan Terhadap Tindakan Laba Yang Dilakukan Oleh Perusahaan Yang Terdaftar Di Bursa Efek Jakarta. *Simposium Nasional Akuntansi VIII. Solo*, 15-16.
- Tarjo. (2008). Pengaruh Konsentrasi Kepemilikan Institusional dan Leverage Terhadap Manajemen Laba, Nilai Pemegang Saham serta Cost Of Equity Capital. *Simposium Nasional Akuntansi XI*.
- Watts, R. L., & Zimmerman, J. L. (1983). Agency Problems, Auditing, and the Theory of the Firm: Some Evidence. *The Journal of Law and Economics*, 26(3), 613-633.
- Wibawa, A., Wilopo, & Abdillah, Y. (2016). Pengaruh Good Corporate Governance Terhadap Penghindaran Pajak (Studi pada perusahaan terdaftar di indeks bursa SRI KEHATI tahun 2010-2014). *Jurnal Perpajakan (JEJAK)*, 11(1), 1-9.
- Widiasmara, A., Novitasari, M., & Hasanah, K. (2017). Pengaruh Firm Size Terhadap Aggressive Tax Avoidance Corporate Governance Sebagai Variabel Moderating. *Prosiding Seminar Nasional Hasil Penelitian LPPM Universitas PGRI Madiun*, 322-327.
- Zain, M. (2007). *Manajemen Perpajakan*. (Edisi 3). Jakarta: Salemba Empat.

Lampiran 1**Daftar Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia****Periode 2016-2018**

No.	Kode Emiten	Nama Perusahaan
1	INTP	Indocement Tunggul Prakasa Tbk
2	SMBR	Semen Baturaja Tbk
3	SMCB	Holcim Indonesia Tbk
4	SMGR	Semen Indonesia (Persero) Tbk
5	WTON	Wijaya Karya Beton Tbk
6	WSBP	Waskita Beton Precast Tbk
7	AMFG	Asahimas Flat Glass Tbk
8	ARNA	Arwana Citramulia Tbk
9	CAKK	Cahayaputra Asa Keramik Tbk
10	IKAI	Intikeramik Alamasri Industri Tbk
11	KIAS	Keramika Indonesia Assosiasi Tbk
12	MARK	Mark Dynamics Indonesia Tbk
13	MLIA	Mulia Industrindo Tbk
14	TOTO	Surya Toto Indonesia Tbk
15	ALKA	Alakasa Industrindo Tbk
16	ALMI	Alumindo Light Metal Industry Tbk
17	BAJA	Saranacentral Bajatama Tbk
18	BTON	Betonjaya Manunggal Tbk
19	CTBN	Citra Tubindo Tbk
20	GDST	Gunawan Dianjaya Steel Tbk
21	INAI	Indal Aluminium Industry Tbk
22	ISSP	Steel Pipe Industry of Indonesia Tbk
23	JKSW	Jakarta Kyoei Steel Works Tbk
24	JPRS	Jaya Pari Steel Tbk
25	KRAS	Krakatau Steel (Persero) Tbk
26	LION	Lion Metal Works Tbk
27	LMSH	Lionmesh Prima Tbk
28	NIKL	Pelat Timah Nusantara Tbk
29	PICO	Pelangi Indah Canindo Tbk
30	TBMS	Tembaga Mulia Semanan Tbk
31	AGII	Aneka Gas Industri Tbk
32	BRPT	Barito Pasific Tbk
33	BUDI	Budi Starch and Sweetener Tbk
34	DPNS	Duta Pertiwi Nusantara Tbk
35	EKAD	Ekadharma International Tbk
36	ETWA	Eterindo Wahanatama Tbk
37	INCI	Intan Wijaya International Tbk
38	SOBI	Sorini Agro Asia Corporindo Tbk
39	MDKI	Emdeki Utama Tbk

No.	Kode Emiten	Nama Perusahaan
40	MOLI	Madusari Murni Indah Tbk
41	SRSN	Indo Acitama Tbk
42	TDPM	Tridomain Performance Materials Tbk
43	TPIA	Chandra Asri Petrochemical
44	UNIC	Unggul Indah Cahaya Tbk
45	AKKU	Alam Karya Unggul Tbk
46	AKPI	Argha Karya Prima Industry Tbk
47	APLI	Asiaplast Industries Tbk
48	BRNA	Berlina Tbk
49	FPNI	Lotte Chemical Titan Tbk
50	IGAR	Champion Pacific Indonesia Tbk
51	IMPC	Impack Pratama Industri Tbk
52	IPOL	Indopoly Swakarsa Industry Tbk
53	SIAP	Sekawan Intipratama Tbk
54	SIMA	Sekawan Intipratama Tbk
55	TALF	Tunas Alfin Tbk
56	TRST	Trias Sentosa Tbk
57	YPAS	Yanaprima Hastapersada Tbk
58	CPIN	Charoen Pokphand Indonesia Tbk
59	JPFA	Japfa Comfeed Indonesia Tbk
60	MAIN	Malindo Feedmill Tbk
61	SIPD	Sierad Produce Tbk
62	SULI	SLJ Global Tbk
63	TIRT	Tirta Mahakam Resources Tbk
64	ALDO	Alkindo Naratama Tbk
65	DAJK	Dwi Aneka Jaya Kemasindo Tbk
66	FASW	Fajar Surya Wisesa Tbk
67	INKP	Indah Kiat Pulp & Paper Tbk
68	INRU	Toba Pulp Lestari Tbk
69	KBRI	Kertas Basuki Rachmat Indonesia Tbk
70	KDSI	Kedawung Setia Industrial Tbk
71	SPMA	Suparma Tbk
72	SWAT	Sriwahana Adityakarta Tbk
73	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
74	INCF	Indo Komoditi Korpora Tbk
75	KMTR	Kirana Megatara Tbk
76	AMIN	Ateliers Mecaniques D'Indonesie Tbk
77	GMFI	Garuda Maintenance Facility Aero Asia Tbk
78	KPAL	Steadfast Marine Tbk
79	KRAH	Grand Kartech Tbk
80	ASII	Astra International Tbk
81	AUTO	Astra Otoparts Tbk
82	BOLT	Garuda Metalindo Tbk

No.	Kode Emiten	Nama Perusahaan
83	BRAM	Indo Kordsa Tbk
84	GDYR	Goodyear Indonesia Tbk
85	GJTL	Gajah Tunggal Tbk
86	IMAS	Indomobil Sukses Internasional Tbk
87	INDS	Indospring Tbk
88	LPIN	Multi Prima Sejahtera Tbk
89	MASA	Multistrada Arah Sarana Tbk
90	NIPS	Nipress Tbk
91	PRAS	Prima Alloy Steel Universal Tbk
92	SMSM	Selamat Sempurna Tbk
93	ADMG	Polychem Indonesia Tbk
94	ARGO	Argo Pantes Tbk
95	CNTX	Century Textile Industry Tbk
96	ERTX	Eratex Djaja Tbk
97	ESTI	Ever Shine Tex Tbk
98	HDTX	Panasia Indo Resources Tbk
99	INDR	Indo Rama Synthetics Tbk
100	MYTX	Asia Pacific Investama Tbk
101	PBRX	Pan Brothers Tbk
102	POLY	Asia Pacific Fibers Tbk
103	RICY	Ricky Putra Globalindo Tbk
104	SRIL	Sri Rejeki Isman Tbk
105	SSTM	Sunson Textile Manufacture Tbk
106	STAR	Star Petrochem Tbk
107	TFCO	Tifico Fiber Indonesia Tbk
108	TRIS	Trisula International Tbk
109	UNIT	Nusantara Inti Corpora Tbk
110	ZONE	Mega Perintis Tbk
111	BATA	Sepatu Bata Tbk
112	BIMA	Primarindo Asia Infrastructure Tbk
113	IKBI	Sumi Indo Kabel Tbk
114	JECC	Jembo Cable Company Tbk
115	KBLI	KMI Wire & Cable Tbk
116	KBLM	Kabelindo Murni Tbk
117	SCCO	Supreme Cable Manufacturing Corporation Tbk
118	VOKS	Voksel Electric Tbk
120	PTSN	Sat Nusapersada Tbk
121	JSKY	Sky Energy Indonesia Tbk
122	AISA	Tiga Pilar Sejahtera Food Tbk
123	ALTO	Tri Banyan Tirta Tbk
124	CAMP	Campina Ice Cream Industry Tbk
125	CEKA	Cahaya Kalbar Tbk
126	CLEO	Sariguna Primatirta Tbk

No.	Kode Emiten	Nama Perusahaan
127	DLTA	Delta Djakarta Tbk
128	ICBP	Indofood CBP Sukses Makmur Tbk
129	IIKP	Inti Agri Resources Tbk
130	INDF	Indofood Sukses Makmur Tbk
131	GOOD	Garudafood Putra Putri Jaya Tbk
132	HOKI	Buyung Poetra Sembada Tbk
133	MLBI	Multi Bintang Indonesia Tbk
134	MYOR	Mayora Indah Tbk
135	PANI	Pratama Abadi Nusa Industri Tbk
136	PCAR	Prima Cakrawala Abadi Tbk
137	PSDN	Prasidha Aneka Niaga Tbk
138	ROTI	Nippon Indosari Corpindo Tbk
139	SKBM	Sekar Bumi Tbk
140	SKLT	Sekar Laut Tbk
141	STTP	Siantar Top Tbk
142	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
143	GGRM	Gudang Garam Tbk
144	HMSP	Hanjaya Mandala Sampoerna Tbk
145	RMBA	Bentoel Internasional Investama Tbk
146	WIIM	Wismilak Inti Makmur Tbk
147	DVLA	Darya Varia Laboratoria Tbk
148	INAF	Indofarma Tbk
149	KAEF	Kimia Farma Tbk
150	KLBF	Kalbe Farma Tbk
151	MERK	Merck Indonesia Tbk
152	PEHA	Phapros Tbk
153	PYFA	Pyridam Farma Tbk
154	SCPI	Merck Sharp Dohme Pharma Tbk
155	SIDO	Industri Jamu dan Farmasi Sido Tbk
152	SQBB	Taisho Pharmaceutical Indonesia Tbk
156	TSPC	Tempo Scan Pasific Tbk
157	ADES	Akasha Wira International Tbk
158	KINO	Kino Indonesia Tbk
159	KPAS	Cottonindo Ariesta Tbk
160	MBTO	Martina Berto Tbk
161	MRAT	Mustika Ratu Tbk
162	TCID	Mandom Indonesia Tbk
163	UNVR	Unilever Indonesia Tbk
164	CINT	Chitose International Tbk
165	KICI	Kedaung Indah Can Tbk
166	LMPI	Langgeng Makmur Industri Tbk
167	WOOD	Integra Indocabinet Tbk
168	HRTA	Hartadinata Abadi Tbk

Penentuan Sampel Penelitian

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Status
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
1	INTP (Indocement Tunggal Prakasa Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
2	SMBR (Semen Baturaja Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
3	SMCB (Holcim Indonesia Tbk)	√	√	√	√	√	√	x	x	√	√	√	√	TIDAK LOLOS
4	SMGR (Semen Indonesia (Persero) Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
5	WTON (Wijaya Karya Beton Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
6	WSBP (Waskita Beton Precast Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
7	AMFG (Asahimas Flat Glass Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
8	ARNA (Arwana Citramulia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
9	CAKK (Cahayaputra Asa Keramik Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
10	IKAI (Intikeramik Alamasri Industri Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
11	KIAS (Keramika Indonesia Assosiasi Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
12	MARK (Mark Dynamics Indonesia Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
13	MLIA (Mulia Industrindo Tbk)	√	√	√	x	x	x	√	√	√	√	√	√	TIDAK LOLOS
14	TOTO (Surya Toto Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
15	ALKA (Alakasa Industrindo Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	TIDAK LOLOS
16	ALMI (Alumindo Light Metal Industry Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	TIDAK LOLOS
17	BAJA (Saranacentral Bajatama Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
18	BTON (Betonjaya Manunggal Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
19	CTBN (Citra Tubindo Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
20	GDST (Gunawan Dianjaya Steel Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
21	INAI (Indal Aluminium Industry Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
22	ISSP (Steel Pipe Industry of Indonesia Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
23	JKSW (Jakarta Kyoei Steel Works Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
24	JPRS (Jaya Pari Steel Tbk)	√	√	x	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
25	KRAS (Krakatau Steel (Persero) Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
26	LION (Lion Metal Works Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
27	LMSH (Lionmesh Prima Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
28	NIKL (Pelat Timah Nusantara Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
29	PICO (Pelangi Indah Canindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
30	TBMS (Tembaga Mulia Semanan Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
31	AGII (Aneka Gas Industri Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
32	BRPT (Barito Pasific Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
33	BUDI (Budi Starch and Sweetener Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
34	DPNS (Duta Pertiwi Nusantara Tbk)	√	√	√	√	√	x	√	√	√	√	√	√	TIDAK LOLOS
35	EKAD (Ekadharna International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
36	ETWA (Eterindo Wahanatama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
37	INCI (Intan Wijaya International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
38	SOBI (Sorini Agro Asia Corporindo Tbk)	√	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
39	MDKI (Emdeki Utama Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
40	MOLI (Madusari Murni Indah Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
41	SRSN (Indo Acitama Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
42	TDPM (Tridomain Performance Materials Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
43	TPIA (Chandra Asri Petrochemical)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
44	UNIC (Unggul Indah Cahaya Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
45	AKKU (Alam Karya Unggul Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
46	AKPI (Argha Karya Prima Industry Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
47	APLI (Asiaplast Industries Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
48	BRNA (Berlina Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
49	FPNI (Lotte Chemical Titan Tbk)	√	√	√	√	√	√	√	x	x	x	x	x	TIDAK LOLOS
50	IGAR (Champion Pacific Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
51	IMPC (Impack Pratama Industri Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
52	IPOL (Indopoly Swakarsa Industry Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
53	SIAP (Sekawan Intipratama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
54	SIMA (Sekawan Intipratama Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	TIDAK LOLOS
55	TALF (Tunas Alfin Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
56	TRST (Trias Sentosa Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
57	YPAS (Yanaprima Hastapersada Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
58	CPIN (Charoen Pokphand Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
59	JPFA (Japfa Comfeed Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
60	MAIN (Malindo Feedmill Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
61	SIPD (Sierad Produce Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
62	SULI (SLJ Global Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
63	TIRT (Tirta Mahakam Resources Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
64	ALDO (Alkindo Naratama Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
65	DAJK (Dwi Aneka Jaya Kemasindo Tbk)	√	√	x	√	√	√	√	√	√	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
66	FASW (Fajar Surya Wisesa Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
67	INKP (Indah Kiat Pulp & Paper Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
68	INRU (Toba Pulp Lestari Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
69	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
70	KDSI (Kedawung Setia Industrial Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
71	SPMA (Suparma Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
72	SWAT (Sriwahana Adityakarta Tbk)	x	x	√	√	√	√	x	x	√	x	x	√	TIDAK LOLOS
73	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
74	INCF (Indo Komoditi Korpora Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
75	KMTR (Kirana Megatara Tbk)	x	√	√	√	√	√	x	√	√	x	√	√	TIDAK LOLOS
76	AMIN (Ateliers Mecaniques D'Indonesie Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
77	GMFI (Garuda Maintenance Facility Aero Asia Tbk)	x	√	√	√	√	√	x	√	√	x	x	x	TIDAK LOLOS
78	KPAL (Steadfast Marine Tbk)	x	x	√	√	√	√	x	x	√	x	x	√	TIDAK LOLOS
79	KRAH (Grand Kartech Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
80	ASII (Astra International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
81	AUTO (Astra Otoparts Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
82	BOLT (Garuda Metalindo Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
83	BRAM(Indo Kordsa Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
84	GDYR (Goodyear Indonesia Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
85	GJTL (Gajah Tunggal Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
86	IMAS (Indomobil Sukses Internasional Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
87	INDS (Indospring Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
88	LPIN (Multi Prima Sejahtera Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
89	MASA (Multistrada Arah Sarana Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
90	NIPS (Nipress Tbk)	√	√	√	√	√	x	√	x	√	√	√	√	TIDAK LOLOS
91	PRAS (Prima Alloy Steel Universal Tbk)	√	√	√	√	√	√	x	x	√	√	√	√	TIDAK LOLOS
92	SMSM (Selamat Sempurna Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
93	ADMG (Polychem Indonesia Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
94	ARGO (Argo Pantas Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
95	CNTX (Century Textile Industry Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS
96	ERTX (Eratex Djaja Tbk)	√	√	√	√	√	√	√	x	x	x	x	x	TIDAK LOLOS
97	ESTI (Ever Shine Tex Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
98	HDTX (Panasia Indo Resources Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
99	INDR (Indo Rama Synthetics Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
100	MYTX (Asia Pacific Investama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
101	PBRX (Pan Brothers Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
102	POLY (Asia Pacific Fibers Tbk)	√	√	√	√	√	√	x	x	x	x	x	x	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
103	RICY (Ricky Putra Globalindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
104	SRIL (Sri Rejeki Isman Tbk)	√	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
105	SSTM (Sunson Textile Manufacture Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
106	STAR (Star Petrochem Tbk)	√	√	√	√	√	√	√	√		√	√	√	LOLOS
107	TFCO (Tifico Fiber Indonesia Tbk)	√	√	√	√	√	√	√	x	x	x	x	x	TIDAK LOLOS
108	TRIS (Trisula International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
109	UNIT (Nusantara Inti Corpora Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
110	ZONE (Mega Perintis Tbk)	x	x	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
111	BATA (Sepatu Bata Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
112	BIMA (Primarindo Asia Infrastructure Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
113	IKBI (Sumi Indo Kabel Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
114	JECC (Jembo Cable Company Tbk)	√	√	√	√	√	x	√	√	√	√	√	√	TIDAK LOLOS
115	KBLI (KMI Wire & Cable Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
116	KBLM (Kabelindo Murni Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
117	SCCO (Supreme Cable Manufacturing Corporation Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
118	VOKS (Voksel Electric Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
120	PTSN (Sat Nusapersada Tbk)	√	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
121	JSKY (Sky Energy Indonesia Tbk)	x	x	√	√	√	√	x	x	√	x	x	x	TIDAK LOLOS
122	AISA (Tiga Pilar Sejahtera Food Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
123	ALTO (Tri Banyan Tirta Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
124	CAMP (Campina Ice Cream Industry Tbk)	x	√	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
125	CEKA (Cahaya Kalbar Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
126	CLEO (Sariguna Primatirta Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	TIDAK LOLOS
127	DLTA (Delta Djakarta Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
128	ICBP (Indofood CBP Sukses Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
129	IIKP (Inti Agri Resources Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	TIDAK LOLOS
130	INDF (Indofood Sukses Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
131	GOOD (Garudafood Putra Putri Jaya Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
132	HOKI (Buyung Poetra Sembada Tbk)	x	√	√	√	√	√	x	x	√	x	x	x	TIDAK LOLOS
133	MLBI (Multi Bintang Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
134	MYOR (Mayora Indah Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
135	PANI (Pratama Abadi Nusa Industri Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
136	PCAR (Prima Cakrawala Abadi Tbk)	x	√	√	√	√	√	x	x	√	√	√	√	TIDAK LOLOS
137	PSDN (Prasidha Aneka Niaga Tbk)	√	√	√	√	√	√	x	√	√	√	√	√	TIDAK LOLOS
138	ROTI (Nippon Indosari Corpindo Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
139	SKBM (Sekar Bumi Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
140	SKLT (Sekar Laut Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
141	STTP (Siantar Top Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
142	ULTJ (Ultra Jaya Milk Industry and Trading Company Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
143	GGRM (Gudang Garam Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
144	HMSP (Hanjaya MandalaSampoerna Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
145	RMBA (Bentoel Internasional Investama Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
146	WIIM (Wismilak Inti Makmur Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
147	DVLA (Darya Varia Laboratoria Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
148	INAF (Indofarma Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
149	KAEF (Kimia Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
150	KLBF (Kalbe Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
151	MERK (Merck Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
152	PEHA (Phapros Tbk)	x	x	√	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
153	PYFA (Pyridam Farma Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
154	SCPI (Merck Sharp Dohme Pharma Tbk)	√	√	√	√	√	x	√	√	√	√	√	√	TIDAK LOLOS
155	SIDO (Industri Jamu dan Farmasi Sido Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
152	SQBB (Taisho Pharmaceutical Indonesia Tbk)	√	√	x	√	√	√	√	√	√	x	x	x	TIDAK LOLOS
156	TSPC (Tempo Scan Pasific Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
157	ADES (Akasha Wira International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
158	KINO (Kino Indonesia Tbk)	√	√	√	√	√	√	√	x	x	√	x	x	TIDAK LOLOS

No.	Emiten	Listing berturut-turut			Publikasi Laporan Lengkap			Laporan Keuangan dengan Laba			Mata Uang Rupiah			Sampel
		2016	2017	2018	2016	2017	2018	2016	2017	2018	2016	2017	2018	
159	KPAS (Cottonindo Ariesta Tbk)	x	x	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS
160	MBTO (Martina Berto Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
161	MRAT (Mustika Ratu Tbk)	√	√	√	√	√	√	x	x	x	√	√	√	TIDAK LOLOS
162	TCID (Mandom Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
163	UNVR (Unilever Indonesia Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
164	CINT (Chitose International Tbk)	√	√	√	√	√	√	√	√	√	√	√	√	LOLOS
165	KICI (Kedaung Indah Can Tbk)	√	√	√	√	√	√	√	√	x	√	√	√	TIDAK LOLOS
166	LMPI (Langgeng Makmur Industri Tbk)	√	√	√	√	√	√	√	x	x	√	√	√	TIDAK LOLOS
167	WOOD (Integra Indocabinet Tbk)	x	√	√	√	√	√	√	√	x	x	x	x	TIDAK LOLOS
168	HRTA (Hartadinata Abadi Tbk)	x	√	√	√	√	√	√	√	√	√	√	√	TIDAK LOLOS

Sampel Penelitian

No.	Kode Emiten	Nama Perusahaan
1	INTP	Indocement Tunggul Prakasa Tbk
2	SMBR	Semen Baturaja Tbk
3	SMGR	Semen Indonesia (Persero) Tbk
4	WTON	Wijaya Karya Beton Tbk
5	WSBP	Waskita Beton Precast Tbk
6	AMFG	Asahimas Flat Glass Tbk
7	ARNA	Arwana Citramulia Tbk
8	TOTO	Surya Toto Indonesia Tbk
9	INAI	Indal Aluminium Industry Tbk
10	LION	Lion Metal Works Tbk
11	LMSH	Lionmesh Prima Tbk
12	PICO	Pelangi Indah Canindo Tbk
13	BUDI	Budi Starch and Sweetener Tbk
14	EKAD	Ekadharna International Tbk
15	INCI	Intan Wijaya International Tbk
16	SRSN	Indo Acitama Tbk
17	AKPI	Argha Karya Prima Industry Tbk
18	IGAR	Champion Pacific Indonesia Tbk
19	IMPC	Impack Pratama Industri Tbk
20	TALF	Tunas Alfin Tbk
21	TRST	Trias Sentosa Tbk
22	CPIN	Charoen Pokphand Indonesia Tbk
23	JPFA	Japfa Comfeed Indonesia Tbk
24	ALDO	Alkindo Naratama Tbk
25	KDSI	Kedawung Setia Industrial Tbk
26	INCF	Indo Komoditi Korpora Tbk
27	ASII	Astra International Tbk
28	AUTO	Astra Otoparts Tbk
29	INDS	Indospring Tbk
30	SMSM	Selamat Sempurna Tbk
31	RICY	Ricky Putra Globalindo Tbk
32	STAR	Star Petrochem Tbk
33	TRIS	Trisula International Tbk
34	UNIT	Nusantara Inti Corpora Tbk
35	BATA	Sepatu Bata Tbk
36	KBLI	KMI Wire & Cable Tbk
37	KBLM	Kabelindo Murni Tbk
38	SCCO	Supreme Cable Manufacturing Corporation Tbk
39	VOKS	Voksel Electric Tbk
40	CEKA	Cahaya Kalbar Tbk
41	DLTA	Delta Djakarta Tbk

No.	Kode Emiten	Nama Perusahaan
42	ICBP	Indofood CBP Sukses Makmur Tbk
43	INDF	Indofood Sukses Makmur Tbk
44	MLBI	Multi Bintang Indonesia Tbk
45	MYOR	Mayora Indah Tbk
46	ROTI	Nippon Indosari Corpindo Tbk
47	SKBM	Sekar Bumi Tbk
48	SKLT	Sekar Laut Tbk
49	STTP	Siantar Top Tbk
50	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
40	CEKA	Cahaya Kalbar Tbk
41	DLTA	Delta Djakarta Tbk
42	ICBP	Indofood CBP Sukses Makmur Tbk
43	INDF	Indofood Sukses Makmur Tbk
44	MLBI	Multi Bintang Indonesia Tbk
45	MYOR	Mayora Indah Tbk
46	ROTI	Nippon Indosari Corpindo Tbk
47	SKBM	Sekar Bumi Tbk
48	SKLT	Sekar Laut Tbk
49	STTP	Siantar Top Tbk
50	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
51	GGRM	Gudang Garam Tbk
52	HMSP	Hanjaya MandalaSampoerna Tbk
53	WIIM	Wismilak Inti Makmur Tbk
54	DVLA	Darya Varia Laboratoria Tbk
55	KAEF	Kimia Farma Tbk
56	KLBF	Kalbe Farma Tbk
57	MERK	Merck Indonesia Tbk
58	PYFA	Pyridam Farma Tbk
59	SIDO	Industri Jamu dan Farmasi Sido Tbk
60	TSPC	Tempo Scan Pasific Tbk
61	ADES	Akasha Wira International Tbk
62	TCID	Mandom Indonesia Tbk
63	UNVR	Unilever Indonesia Tbk
64	CINT	Chitose International Tbk

Tabel Perhitungan CETR (*Tax Avoidance*)

Kode Emiten	TAHUN	Kas yang Dibayarkan untuk Pajak	Laba Sebelum Pajak	CETR
INTP	2016	754.245.000.000	4.145.632.000.000	0,1819
	2017	274.627.000.000	2.287.274.000.000	0,1201
	2018	167.132.000.000	1.400.228.000.000	0,1194
SMBR	2016	81.103.544.000	349.280.550.000	0,2322
	2017	48.490.108.000	208.947.154.000	0,2321
	2018	56.926.290.000	145.356.709.000	0,3916
SMGR	2016	1.544.512.150.000	5.084.621.543.000	0,3038
	2017	1.147.544.131.000	2.253.893.318.000	0,5091
	2018	542.907.169.000	4.104.959.323.000	0,1323
WTON	2016	238.923.936.734	340.840.053.867	0,7010
	2017	369.377.638.473	419.501.620.158	0,8805
	2018	555.564.819.311	619.251.303.685	0,8972
WSBP	2016	244.155.844.638	967.344.550.016	0,2524
	2017	316.810.905.504	1.156.234.012.013	0,2740
	2018	472.052.995.679	1.355.548.311.604	0,3482
AMFG	2016	117.634.000.000	348.561.000.000	0,3375
	2017	60.494.000.000	63.589.000.000	0,9513
	2018	72.818.000.000	11.184.000.000	6,5109
ARNA	2016	30.383.985.120	123.838.299.924	0,2454
	2017	34.886.327.895	166.203.941.034	0,2099
	2018	55.097.062.037	211.729.940.176	0,2602
TOTO	2016	94.715.903.786	251.320.891.921	0,3769
	2017	76.205.502.869	377.660.867.510	0,2018
	2018	98.653.823.687	451.998.563.901	0,2183
INAI	2016	14.661.850.487	58.097.472.991	0,2523
	2017	12.992.559.962	52.292.073.203	0,2484
	2018	14.901.843.664	64.757.097.094	0,2301
LION	2016	17.898.756.417	54.671.394.698	0,3274
	2017	12.430.253.792	20.175.438.794	0,6161
	2018	7.979.956.206	23.908.625.171	0,3338
LMSH	2016	962.338.826	9.424.028.642	0,1021
	2017	3.704.152.045	17.488.236.349	0,2118
	2018	4.593.432.439	5.024.560.665	0,9142
PICO	2016	813.198.290	17.285.721.005	0,0470
	2017	5.705.316.394	22.614.674.874	0,2523
	2018	6.445.591.543	17.802.088.413	0,3621
BUDI	2016	16.781.000.000	52.832.000.000	0,3176
	2017	5.362.000.000	61.016.000.000	0,0879
	2018	25.799.000.000	71.781.000.000	0,3594

Kode Emiten	TAHUN	Kas yang Dibayarkan untuk Pajak	Laba Sebelum Pajak	CETR
EKAD	2016	15.028.285.649	118.449.029.979	0,1269
	2017	38.261.692.997	102.649.309.681	0,3727
	2018	29.115.691.717	101.455.415.901	0,2870
INCI	2016	3.003.783.211	13.294.748.095	0,2259
	2017	5.929.554.922	22.077.467.345	0,2686
	2018	7.900.976.627	22.040.417.272	0,3585
SRSN	2016	4.898.179.000	1.688.362.000	2,9011
	2017	1.005.112.000	18.969.208.000	0,0530
	2018	8.338.542.000	50.845.763.000	0,1640
AKPI	2016	26.771.689.000	75.952.611.000	0,3525
	2017	32.373.850.000	31.813.498.000	1,0176
	2018	42.082.073.000	91.686.890.000	0,4589
IGAR	2016	20.320.848.027	95.774.588.017	0,2122
	2017	33.389.113.795	95.764.791.063	0,3487
	2018	27.168.554.186	61.747.960.127	0,4400
IMPC	2016	39.267.826.741	164.796.167.232	0,2383
	2017	35.837.323.880	111.423.979.247	0,3216
	2018	33.682.665.107	117.459.959.119	0,2868
TALF	2016	9.809.110.259	41.045.743.182	0,2390
	2017	9.365.983.573	31.954.151.234	0,2931
	2018	11.424.979.966	60.866.228.487	0,1877
TRST	2016	21.357.853.296	23.194.967.133	0,9208
	2017	15.003.168.012	12.513.681.277	1,1989
	2018	20.328.919.188	36.216.675.439	0,5613
CPIN	2016	564.587.000.000	3.983.661.000.000	0,1417
	2017	1.452.945.000.000	3.259.822.000.000	0,4457
	2018	918.248.000.000	5.907.351.000.000	0,1554
JPFA	2016	419.397.000.000	2.766.591.000.000	0,1516
	2017	674.877.000.000	1.710.054.000.000	0,3947
	2018	773.175.000.000	3.089.839.000.000	0,2502
ALDO	2016	10.397.020.319	33.847.325.358	0,3072
	2017	11.533.291.195	38.621.790.950	0,2986
	2018	7.978.207.535	57.208.486.144	0,1395
KDSI	2016	7.916.973.243	63.697.916.133	0,1243
	2017	27.224.211.124	93.363.070.902	0,2916
	2018	33.565.882.403	103.955.745.914	0,3229
INCF	2016	1.224.774.374	6.605.337.030	0,1854
	2017	2.602.318.352	5.345.868.131	0,4868
	2018	3.868.958.181	6.508.601.488	0,5944
ASII	2016	5.426.000.000.000	22.253.000.000.000	0,2438
	2017	6.369.000.000.000	29.196.000.000.000	0,2181
	2018	8.010.000.000.000	34.995.000.000.000	0,2289

Kode Emiten	TAHUN	Kas yang Dibayarkan untuk Pajak	Laba Sebelum Pajak	CETR
AUTO	2016	180.533.000.000	648.907.000.000	0,2782
	2017	289.787.000.000	711.936.000.000	0,4070
	2018	277.099.000.000	861.563.000.000	0,3216
INDS	2016	23.927.426.317	60.140.115.829	0,3979
	2017	26.170.174.192	160.340.854.561	0,1632
	2018	47.600.009.458	147.982.768.771	0,3217
SMSM	2016	135.020.000.000	658.208.000.000	0,2051
	2017	167.001.000.000	720.638.000.000	0,2317
	2018	193.018.000.000	828.281.000.000	0,2330
RICY	2016	10.443.099.386	23.362.443.531	0,4470
	2017	11.350.912.364	25.808.846.585	0,4398
	2018	12.205.166.082	29.841.866.355	0,4090
STAR	2016	6.438.763.611	5.929.514.821	1,0859
	2017	6.413.493.283	4.758.401.598	1,3478
	2018	5.871.852.986	6.029.776.900	0,9738
TRIS	2016	20.051.389.227	47.947.291.257	0,4182
	2017	31.044.707.988	21.833.987.786	1,4219
	2018	11.516.753.997	24.305.621.702	0,4738
UNIT	2016	915.852.232	1.915.481.906	0,4781
	2017	606.737.383	1.539.428.122	0,3941
	2018	2.140.998.083	754.073.588	2,8392
BATA	2016	27.566.960.000	65.302.022.000	0,4221
	2017	22.005.123.000	79.524.179.000	0,2767
	2018	34.031.709.000	92.878.105.000	0,3664
KBLI	2016	60.705.492.363	386.129.743.485	0,1572
	2017	104.974.127.449	428.884.879.225	0,2448
	2018	49.693.745.885	308.977.208.238	0,1608
KBLM	2016	30.422.720.419	34.528.844.006	0,8811
	2017	27.458.663.018	44.548.264.596	0,6164
	2018	9.104.072.397	64.508.435.214	0,1411
SCCO	2016	156.655.116.505	439.602.100.346	0,3564
	2017	79.257.623.425	345.230.356.594	0,2296
	2018	83.116.506.166	343.024.583.828	0,2423
VOKS	2016	61.071.508.582	224.343.824.106	0,2722
	2017	125.333.754.671	230.242.661.579	0,5444
	2018	145.526.446.588	141.989.954.853	1,0249
CEKA	2016	71.741.157.316	285.827.837.455	0,2510
	2017	48.635.458.386	143.195.939.366	0,3396
	2018	13.897.283.933	123.394.812.359	0,1126
DLTA	2016	85.426.694.000	327.047.654.000	0,2612
	2017	95.717.980.000	369.012.853.000	0,2594
	2018	94.339.700.000	441.248.118.000	0,2138

Kode Emiten	TAHUN	Kas yang Dibayarkan untuk Pajak	Laba Sebelum Pajak	CETR
ICBP	2016	1.530.642.000.000	4.989.254.000.000	0,3068
	2017	1.862.383.000.000	5.206.561.000.000	0,3577
	2018	2.005.525.000.000	6.446.785.000.000	0,3111
INDF	2016	2.678.358.000.000	7.385.228.000.000	0,3627
	2017	3.422.799.000.000	7.594.822.000.000	0,4507
	2018	3.460.973.000.000	7.446.966.000.000	0,4647
MLBI	2016	252.522.000.000	1.320.186.000.000	0,1913
	2017	467.798.000.000	1.780.020.000.000	0,2628
	2018	500.380.000.000	1.671.912.000.000	0,2993
MYOR	2016	535.275.278.217	1.845.683.269.238	0,2900
	2017	588.474.260.121	2.186.884.603.474	0,2691
	2018	723.570.678.622	2.381.942.198.855	0,3038
ROTI	2016	101.019.619.984	369.416.841.698	0,2735
	2017	49.102.534.677	186.147.334.530	0,2638
	2018	20.320.139.824	186.936.324.915	0,1087
SKBM	2016	12.702.356.112	30.809.950.308	0,4123
	2017	13.706.785.039	31.761.022.154	0,4316
	2018	10.858.232.331	20.887.453.647	0,5198
SKLT	2016	8.026.883.297	25.166.206.536	0,3190
	2017	8.237.550.980	27.370.565.356	0,3010
	2018	6.739.406.776	39.567.679.343	0,1703
STTP	2016	45.345.049.181	217.746.308.540	0,2082
	2017	60.687.733.168	288.545.819.603	0,2103
	2018	89.810.904.314	324.694.650.175	0,2766
ULTJ	2016	253.030.000.000	932.483.000.000	0,2714
	2017	347.000.000.000	1.035.192.000.000	0,3352
	2018	291.922.000.000	949.018.000.000	0,3076
GGRM	2016	2.405.902.000.000	8.931.136.000.000	0,2694
	2017	2.638.900.000.000	10.436.512.000.000	0,2529
	2018	2.897.496.000.000	10.479.242.000.000	0,2765
HMSP	2016	3.826.053.000.000	17.011.447.000.000	0,2249
	2017	4.337.944.000.000	16.894.806.000.000	0,2568
	2018	4.412.498.000.000	17.961.269.000.000	0,2457
WIIM	2016	45.325.281.371	136.662.997.252	0,3317
	2017	31.638.662.019	54.491.308.212	0,5806
	2018	18.067.051.524	70.730.637.719	0,2554
DVLA	2016	40.763.252.000	214.417.056.000	0,1901
	2017	53.649.116.000	226.147.921.000	0,2372
	2018	76.348.303.000	272.843.904.000	0,2798
KAEF	2016	72.733.809.240	383.025.924.670	0,1899
	2017	71.236.100.650	449.709.762.422	0,1584
	2018	166.978.040.987	577.726.327.511	0,2890

Kode Emiten	TAHUN	Kas yang Dibayarkan untuk Pajak	Laba Sebelum Pajak	CETR
KLBF	2016	752.684.488.364	3.091.188.460.230	0,2435
	2017	782.316.500.559	3.241.186.725.992	0,2414
	2018	838.106.813.718	3.306.399.669.021	0,2535
MERK	2016	68.360.716.000	214.916.161.000	0,3181
	2017	63.274.314.000	41.895.576.000	1,5103
	2018	68.497.632.000	50.208.396.000	1,3643
PYFA	2016	2.274.563.489	7.053.407.169	0,3225
	2017	2.094.731.164	9.599.280.773	0,2182
	2018	2.961.618.997	11.317.263.776	0,2617
SIDO	2016	135.684.000.000	629.082.000.000	0,2157
	2017	147.330.000.000	681.889.000.000	0,2161
	2018	189.738.000.000	867.837.000.000	0,2186
TSPC	2016	466.394.302.993	718.958.200.369	0,6487
	2017	538.603.804.385	744.090.262.873	0,7238
	2018	526.447.491.388	727.700.178.905	0,7234
ADES	2016	6.874.000.000	61.636.000.000	0,1115
	2017	6.344.000.000	51.095.000.000	0,1242
	2018	6.113.000.000	7.006.000.000	0,8725
TCID	2016	33.536.827.158	221.475.857.643	0,1514
	2017	66.616.537.948	243.083.045.787	0,2740
	2018	78.201.157.875	234.625.954.664	0,3333
UNVR	2016	2.066.894.000.000	8.571.885.000.000	0,2411
	2017	2.406.049.000.000	9.371.661.000.000	0,2567
	2018	2.340.586.000.000	12.185.764.000.000	0,1921
CINT	2016	9.704.163.694	28.172.913.292	0,3445
	2017	9.531.314.784	38.318.872.398	0,2487
	2018	10.193.052.028	22.090.078.956	0,4614

Tabel Daftar Nilai CETR

No.	Kode Emiten	CETR (<i>Cash Effective Tax Rate</i>)		
		2016	2017	2018
1	INTP	0,182	0,120	0,119
2	SMBR	0,232	0,232	0,392
3	SMGR	0,304	0,509	0,132
4	WTON	0,701	0,881	0,897
5	WSBP	0,252	0,274	0,348
6	AMFG	0,338	0,951	6,511
7	ARNA	0,245	0,210	0,260
8	TOTO	0,377	0,202	0,218
9	INAI	0,252	0,248	0,230
10	LION	0,327	0,616	0,334
11	LMSH	0,102	0,212	0,914
12	PICO	0,047	0,252	0,362
13	BUDI	0,318	0,088	0,359
14	EKAD	0,127	0,373	0,287
15	INCI	0,226	0,269	0,359
16	SRSN	2,901	0,053	0,164
17	AKPI	0,353	1,018	0,459
18	IGAR	0,212	0,349	0,440
19	IMPC	0,238	0,322	0,287
20	TALF	0,239	0,293	0,188
21	TRST	0,921	1,199	0,561
22	CPIN	0,142	0,446	0,155
23	JPFA	0,152	0,395	0,250
24	ALDO	0,307	0,299	0,140
25	KDSI	0,124	0,292	0,323
26	INCF	0,185	0,487	0,594
27	ASII	0,244	0,218	0,229
28	AUTO	0,278	0,407	0,322
29	INDS	0,398	0,163	0,322
30	SMSM	0,205	0,232	0,233
31	RICY	0,447	0,440	0,409
32	STAR	1,086	1,348	0,974

No.	Kode Emiten	CETR (<i>Cash Effective Tax Rate</i>)		
		2016	2017	2018
33	TRIS	0,418	1,422	0,474
34	UNIT	0,478	0,394	2,839
35	BATA	0,422	0,277	0,366
36	KBLI	0,157	0,245	0,161
37	KBLM	0,881	0,616	0,141
38	SCCO	0,356	0,230	0,242
39	VOKS	0,272	0,544	1,025
40	CEKA	0,251	0,340	0,113
41	DLTA	0,261	0,259	0,214
42	ICBP	0,307	0,358	0,311
43	INDF	0,363	0,451	0,465
44	MLBI	0,191	0,263	0,299
45	MYOR	0,290	0,269	0,304
46	ROTI	0,274	0,264	0,109
47	SKBM	0,412	0,432	0,520
48	SKLT	0,319	0,301	0,170
49	STTP	0,208	0,210	0,277
50	ULTJ	0,271	0,335	0,308
51	GGRM	0,269	0,253	0,277
52	HMSP	0,225	0,257	0,246
53	WIIM	0,332	0,581	0,255
54	DVLA	0,190	0,237	0,280
55	KAEF	0,190	0,158	0,289
56	KLBF	0,244	0,241	0,254
57	MERK	0,318	1,510	1,364
58	PYFA	0,323	0,218	0,262
59	SIDO	0,216	0,216	0,219
60	TSPC	0,649	0,724	0,723
61	ADES	0,112	0,124	0,873
62	TCID	0,151	0,274	0,333
63	UNVR	0,241	0,257	0,192
64	CINT	0,345	0,249	0,461

Tabel Perhitungan Profitabilitas (ROA)

Kode Emiten	TAHUN	Laba Setelah Pajak	Total Aset	ROA
INTP	2016	3.870.319.000.000	30.150.580.000.000	0,128
	2017	1.859.818.000.000	28.863.676.000.000	0,064
	2018	1.145.937.000.000	27.788.562.000.000	0,041
SMBR	2016	259.090.525.000	4.368.876.996.000	0,059
	2017	146.648.432.000	5.060.337.247.000	0,029
	2018	76.074.721.000	5.538.079.503.000	0,014
SMGR	2016	4.535.036.823.000	44.226.895.982.000	0,103
	2017	1.650.006.251.000	49.068.650.213.000	0,034
	2018	3.085.704.236.000	51.155.890.227.000	0,060
WTON	2016	282.148.079.843	4.663.078.318.968	0,061
	2017	340.458.859.392	7.067.976.095.043	0,048
	2018	486.640.174.453	8.881.778.299.672	0,055
WSBP	2016	634.819.524.892	13.734.267.485.212	0,046
	2017	1.000.330.150.510	14.919.548.673.755	0,067
	2018	1.103.472.788.182	15.222.388.589.814	0,072
AMFG	2016	260.444.000.000	5.504.890.000.000	0,047
	2017	38.569.000.000	6.267.816.000.000	0,006
	2018	6.596.000.000	8.432.632.000.000	0,001
ARNA	2016	91.375.910.975	1.543.216.299.146	0,059
	2017	122.183.909.643	1.601.346.561.573	0,076
	2018	158.207.798.602	1.652.905.985.730	0,096
TOTO	2016	168.564.583.718	2.581.440.938.262	0,065
	2017	278.935.804.544	2.826.490.815.501	0,099
	2018	346.692.796.102	2.897.119.790.044	0,120
INAI	2016	35.552.975.244	1.339.032.413.455	0,027
	2017	38.651.704.520	1.213.916.545.120	0,032
	2018	40.463.141.352	1.400.683.598.096	0,029
LION	2016	42.345.417.055	685.812.995.987	0,062
	2017	9.282.943.009	681.937.947.736	0,014
	2018	14.679.673.993	696.192.628.101	0,021
LMSH	2016	6.252.814.811	162.828.169.250	0,038
	2017	12.967.113.850	161.163.426.840	0,080
	2018	2.886.727.390	160.027.280.153	0,018
PICO	2016	13.753.451.941	638.566.761.462	0,022
	2017	20.189.516.036	723.062.823.329	0,028
	2018	15.730.408.346	852.932.442.585	0,018
BUDI	2016	38.624.000.000	2.931.807.000.000	0,013
	2017	45.691.000.000	2.939.456.000.000	0,016
	2018	50.467.000.000	3.392.980.000.000	0,015

Kode Emiten	TAHUN	Laba Setelah Pajak	Total Aset	ROA
EKAD	2016	90.685.821.530	702.508.630.708	0,129
	2017	76.195.665.729	796.767.646.172	0,096
	2018	74.045.187.763	853.267.454.400	0,087
INCI	2016	9.988.836.259	269.351.381.344	0,037
	2017	16.554.272.131	303.788.390.330	0,054
	2018	16.675.673.703	391.362.697.956	0,043
SRSN	2016	11.056.051.000	717.149.704.000	0,015
	2017	17.698.567.000	652.726.454.000	0,027
	2018	38.735.092.000	686.777.211.000	0,056
AKPI	2016	52.393.857.000	2.615.909.190.000	0,020
	2017	13.333.970.000	2.745.325.833.000	0,005
	2018	64.226.271.000	3.070.410.492.000	0,021
IGAR	2016	69.305.629.795	439.465.673.296	0,158
	2017	72.376.683.136	513.022.591.574	0,141
	2018	44.672.438.405	570.197.810.698	0,078
IMPC	2016	125.823.130.775	2.276.031.922.082	0,055
	2017	91.303.491.940	2.294.677.493.483	0,040
	2018	105.523.929.164	2.370.198.817.803	0,045
TALF	2016	30.137.707.324	881.673.021.959	0,034
	2017	21.465.836.784	921.240.988.517	0,023
	2018	43.967.734.000	984.597.771.989	0,045
TRST	2016	33.794.866.940	3.290.596.224.286	0,010
	2017	38.199.681.742	3.332.905.936.010	0,011
	2018	63.193.899.099	4.284.901.587.126	0,015
CPIN	2016	2.225.402.000.000	24.210.615.000.000	0,092
	2017	2.496.787.000.000	24.532.331.000.000	0,102
	2018	4.551.485.000.000	27.645.118.000.000	0,165
JPFA	2016	2.171.608.000.000	18.252.742.000.000	0,119
	2017	1.043.104.000.000	19.959.548.000.000	0,052
	2018	2.253.201.000.000	23.038.028.000.000	0,098
ALDO	2016	25.229.505.223	410.330.576.602	0,061
	2017	29.035.395.397	498.701.656.995	0,058
	2018	42.506.275.523	526.129.315.163	0,081
KDSI	2016	47.127.349.067	1.142.273.020.550	0,041
	2017	68.965.208.549	1.328.291.727.616	0,052
	2018	76.761.902.211	1.391.416.464.512	0,055
INCF	2016	5.913.125.765	438.721.183.703	0,013
	2017	3.803.969.458	579.967.844.297	0,007
	2018	4.470.170.254	534.676.677.468	0,008
ASII	2016	18.302.000.000.000	261.855.000.000.000	0,070
	2017	23.121.000.000.000	295.830.000.000.000	0,078
	2018	27.371.000.000.000	344.711.000.000.000	0,079

Kode Emiten	TAHUN	Laba Setelah Pajak	Total Aset	ROA
AUTO	2016	483.421.000.000	14.612.274.000.000	0,033
	2017	547.781.000.000	14.762.309.000.000	0,037
	2018	680.801.000.000	15.889.648.000.000	0,043
INDS	2016	49.556.367.334	2.477.272.502.538	0,020
	2017	113.639.539.901	2.434.617.337.849	0,047
	2018	110.686.883.366	2.482.337.567.967	0,045
SMSM	2016	502.192.000.000	2.254.740.000.000	0,223
	2017	555.388.000.000	2.443.341.000.000	0,227
	2018	633.550.000.000	2.801.203.000.000	0,226
RICY	2016	14.033.426.519	1.288.683.925.066	0,011
	2017	16.558.562.698	1.371.570.948.138	0,012
	2018	18.480.376.458	1.539.602.054.832	0,012
STAR	2016	462.555.307	690.187.353.961	0,001
	2017	594.726.798	614.705.038.056	0,001
	2018	173.591.040	615.956.006.710	0,000
TRIS	2016	25.213.015.324	639.701.164.511	0,039
	2017	14.198.889.550	544.968.319.987	0,026
	2018	19.665.074.694	633.014.281.325	0,031
UNIT	2016	860.775.734	432.913.180.372	0,002
	2017	1.062.124.056	426.384.622.878	0,002
	2018	506.523.774	419.701.649.147	0,001
BATA	2016	42.231.663.000	804.742.917.000	0,052
	2017	53.654.376.000	855.691.231.000	0,063
	2018	67.944.867.000	876.856.225.000	0,077
KBLI	2016	334.338.838.592	1.871.422.416.044	0,179
	2017	358.974.051.474	3.013.760.616.985	0,119
	2018	235.651.063.203	3.244.821.647.076	0,073
KBLM	2016	21.245.022.916	639.091.366.917	0,033
	2017	43.994.949.645	1.235.198.847.468	0,036
	2018	40.675.096.628	1.298.358.478.375	0,031
SCCO	2016	340.593.630.534	2.449.935.491.586	0,139
	2017	269.730.298.809	4.014.244.589.706	0,067
	2018	253.995.332.656	4.165.196.478.857	0,061
VOKS	2016	160.045.873.393	1.668.210.094.478	0,096
	2017	166.204.959.339	2.110.166.496.595	0,079
	2018	105.468.744.587	2.485.382.578.010	0,042
CEKA	2016	249.697.013.626	1.425.964.152.418	0,175
	2017	107.420.886.839	1.392.636.444.501	0,077
	2018	92.649.656.775	1.168.956.042.706	0,079
DLTA	2016	254.509.268.000	1.197.796.650.000	0,212
	2017	279.772.635.000	1.340.842.765.000	0,209
	2018	338.129.985.000	1.523.517.170.000	0,222

Kode Emiten	TAHUN	Laba Setelah Pajak	Total Aset	ROA
ICBP	2016	3.631.301.000.000	28.901.948.000.000	0,126
	2017	3.543.173.000.000	31.619.514.000.000	0,112
	2018	4.658.781.000.000	34.367.153.000.000	0,136
INDF	2016	5.266.906.000.000	82.699.635.000.000	0,064
	2017	5.097.264.000.000	88.400.877.000.000	0,058
	2018	4.961.851.000.000	96.537.796.000.000	0,051
MLBI	2016	982.129.000.000	2.275.038.000.000	0,432
	2017	1.322.067.000.000	2.510.078.000.000	0,527
	2018	1.224.807.000.000	2.889.501.000.000	0,424
MYOR	2016	1.388.676.127.665	12.922.421.859.142	0,107
	2017	1.630.953.830.893	14.915.849.800.251	0,109
	2018	1.760.434.280.304	17.591.706.426.634	0,100
ROTI	2016	279.777.368.831	2.919.640.858.718	0,096
	2017	135.364.021.139	4.559.573.709.411	0,030
	2018	127.171.436.363	4.393.810.380.883	0,029
SKBM	2016	22.545.456.050	1.001.657.012.004	0,023
	2017	25.880.464.791	1.623.027.475.045	0,016
	2018	15.954.632.472	1.771.365.972.009	0,009
SKLT	2016	20.646.121.074	568.239.939.951	0,036
	2017	22.970.715.348	636.284.210.210	0,036
	2018	31.954.131.252	747.293.725.435	0,043
STTP	2016	174.176.717.866	2.337.207.195.055	0,075
	2017	216.024.079.834	2.342.432.443.196	0,092
	2018	255.088.886.019	2.631.189.810.030	0,097
ULTJ	2016	709.826.000.000	4.239.200.000.000	0,167
	2017	718.402.000.000	5.175.896.000.000	0,139
	2018	701.607.000.000	5.555.871.000.000	0,126
GGRM	2016	6.672.682.000.000	62.951.634.000.000	0,106
	2017	7.755.347.000.000	66.759.930.000.000	0,116
	2018	7.793.068.000.000	69.097.219.000.000	0,113
HMSP	2016	12.762.229.000.000	42.508.277.000.000	0,300
	2017	12.670.534.000.000	43.141.063.000.000	0,294
	2018	13.538.418.000.000	46.602.420.000.000	0,291
WIIM	2016	106.290.306.868	1.353.634.132.275	0,079
	2017	40.589.790.851	1.225.712.093.041	0,033
	2018	51.142.850.919	1.255.573.914.558	0,041
DVLA	2016	152.083.400.000	1.531.365.558.000	0,099
	2017	162.249.293.000	1.640.886.147.000	0,099
	2018	200.651.968.000	1.682.821.739.000	0,119
KAEF	2016	271.597.947.663	4.612.562.541.064	0,059
	2017	331.707.917.461	6.096.148.972.533	0,054
	2018	401.792.808.948	9.460.427.317.681	0,042

Kode Emiten	TAHUN	Laba Setelah Pajak	Total Aset	ROA
KLBF	2016	2.350.884.933.551	15.226.009.210.657	0,154
	2017	2.453.251.410.604	16.616.239.416.335	0,148
	2018	2.497.261.964.757	18.146.206.145.369	0,138
MERK	2016	153.842.847.000	743.934.894.000	0,207
	2017	144.677.294.000	847.006.544.000	0,171
	2018	1.163.324.165.000	1.263.113.689.000	0,921
PYFA	2016	5.146.317.041	167.062.795.608	0,031
	2017	7.127.402.168	159.563.931.041	0,045
	2018	8.447.447.988	187.057.163.854	0,045
SIDO	2016	480.525.000.000	2.987.614.000.000	0,161
	2017	533.799.000.000	3.158.198.000.000	0,169
	2018	663.849.000.000	3.337.628.000.000	0,199
TSPC	2016	545.493.536.262	6.585.807.349.438	0,083
	2017	557.339.581.996	7.434.900.309.021	0,075
	2018	540.378.145.887	7.869.975.060.326	0,069
ADES	2016	55.951.000.000	767.479.000.000	0,073
	2017	38.242.000.000	840.236.000.000	0,046
	2018	52.958.000.000	881.275.000.000	0,060
TCID	2016	162.059.596.347	2.185.101.038.101	0,074
	2017	179.126.382.068	2.361.807.189.430	0,076
	2018	173.049.442.756	2.445.143.511.801	0,071
UNVR	2016	6.390.672.000.000	16.745.695.000.000	0,382
	2017	7.004.562.000.000	18.906.413.000.000	0,370
	2018	9.109.445.000.000	19.522.970.000.000	0,467
CINT	2016	20.619.309.858	399.336.626.636	0,052
	2017	29.648.261.092	476.577.841.605	0,062
	2018	13.554.152.161	491.382.035.136	0,028

Tabel Daftar Nilai ROA

No.	Kode Emiten	ROA (<i>Return On Asset</i>)		
		2016	2017	2018
1	INTP	0,128	0,064	0,041
2	SMBR	0,059	0,029	0,014
3	SMGR	0,103	0,034	0,060
4	WTON	0,061	0,048	0,055
5	WSBP	0,046	0,067	0,073
6	AMFG	0,047	0,006	0,001
7	ARNA	0,059	0,076	0,096
8	TOTO	0,065	0,099	0,120
9	INAI	0,027	0,032	0,029
10	LION	0,062	0,014	0,021
11	LMSH	0,038	0,081	0,018
12	PICO	0,022	0,028	0,018
13	BUDI	0,013	0,016	0,015
14	EKAD	0,129	0,096	0,087
15	INCI	0,037	0,055	0,043
16	SRSN	0,015	0,027	0,056
17	AKPI	0,020	0,005	0,021
18	IGAR	0,158	0,141	0,078
19	IMPC	0,055	0,040	0,045
20	TALF	0,034	0,023	0,045
21	TRST	0,010	0,012	0,015
22	CPIN	0,092	0,102	0,165
23	JPFA	0,119	0,052	0,098
24	ALDO	0,062	0,058	0,081
25	KDSI	0,041	0,052	0,055
26	INCF	0,014	0,007	0,008
27	ASII	0,070	0,078	0,079
28	AUTO	0,033	0,037	0,043
29	INDS	0,020	0,047	0,045
30	SMSM	0,223	0,227	0,226
31	RICY	0,011	0,012	0,012
32	STAR	0,001	0,001	0,0002

No.	Kode Emiten	ROA (<i>Return On Asset</i>)		
		2016	2017	2018
33	TRIS	0,039	0,026	0,031
34	UNIT	0,002	0,003	0,001
35	BATA	0,053	0,063	0,078
36	KBLI	0,179	0,119	0,073
37	KBLM	0,033	0,036	0,031
38	SCCO	0,139	0,067	0,061
39	VOKS	0,096	0,079	0,042
40	CEKA	0,175	0,077	0,079
41	DLTA	0,213	0,209	0,222
42	ICBP	0,126	0,112	0,136
43	INDF	0,064	0,058	0,051
44	MLBI	0,432	0,527	0,424
45	MYOR	0,108	0,109	0,100
46	ROTI	0,096	0,030	0,029
47	SKBM	0,023	0,016	0,009
48	SKLT	0,036	0,036	0,043
49	STTP	0,075	0,092	0,097
50	ULTJ	0,167	0,139	0,126
51	GGRM	0,106	0,116	0,113
52	HMSP	0,300	0,294	0,291
53	WIIM	0,079	0,033	0,041
54	DVLA	0,099	0,099	0,119
55	KAEF	0,059	0,054	0,043
56	KLBF	0,154	0,148	0,138
57	MERK	0,207	0,171	0,921
58	PYFA	0,031	0,045	0,045
59	SIDO	0,161	0,169	0,199
60	TSPC	0,083	0,075	0,069
61	ADES	0,073	0,046	0,060
62	TCID	0,074	0,076	0,071
63	UNVR	0,382	0,371	0,467
64	CINT	0,052	0,062	0,028

Tabel Perhitungan *Leverage* (DER)

Kode Emiten	TAHUN	Jumlah Hutang	Total Modal	DER
INTP	2016	4.011.877.000.000	26.138.703.000.000	0,153
	2017	4.307.169.000.000	24.556.507.000.000	0,175
	2018	4.566.973.000.000	23.221.589.000.000	0,197
SMBR	2016	1.248.119.294.000	3.120.757.702.000	0,400
	2017	1.647.477.388.000	3.412.859.859.000	0,483
	2018	2.064.408.447.000	3.473.671.056.000	0,594
SMGR	2016	13.652.504.525.000	30.574.391.457.000	0,447
	2017	19.022.617.574.000	30.046.032.639.000	0,633
	2018	18.419.594.705.000	32.736.295.522.000	0,563
WTON	2016	2.171.844.871.664	2.491.233.447.304	0,872
	2017	4.320.040.760.958	2.747.935.334.085	1,572
	2018	5.744.966.289.467	3.136.812.010.205	1,831
WSBP	2016	6.328.766.443.251	7.405.501.041.961	0,855
	2017	7.602.892.583.336	7.316.656.090.419	1,039
	2018	7.340.075.399.350	7.882.313.190.464	0,931
AMFG	2016	1.905.626.000.000	3.599.264.000.000	0,529
	2017	2.718.939.000.000	3.548.877.000.000	0,766
	2018	4.835.966.000.000	3.596.666.000.000	1,345
ARNA	2016	595.128.097.887	948.088.201.259	0,628
	2017	571.946.769.034	1.029.399.792.539	0,556
	2018	556.309.556.626	1.096.596.429.104	0,507
TOTO	2016	1.057.566.418.720	1.523.874.519.542	0,694
	2017	1.132.699.218.954	1.693.791.596.547	0,669
	2018	967.642.637.307	1.929.477.152.737	0,502
INAI	2016	1.081.015.810.782	258.016.602.673	4,190
	2017	936.511.874.370	277.404.670.750	3,376
	2018	1.096.799.666.849	303.883.931.247	3,609
LION	2016	215.209.902.816	470.603.093.171	0,457
	2017	229.630.859.719	452.307.088.017	0,508
	2018	221.022.066.026	475.170.562.075	0,465
LMSH	2016	45.511.700.128	117.316.469.122	0,388
	2017	31.541.423.763	129.622.003.077	0,243
	2018	27.335.071.863	132.692.208.290	0,206
PICO	2016	372.723.897.214	265.842.864.248	1,402
	2017	440.013.937.282	283.048.886.048	1,555
	2018	553.371.264.957	299.561.177.628	1,847
BUDI	2016	1.766.825.000.000	1.164.982.000.000	1,517
	2017	1.744.756.000.000	1.194.700.000.000	1,460
	2018	2.166.496.000.000	1.226.484.000.000	1,766

Kode Emiten	TAHUN	Jumlah Hutang	Total Modal	DER
EKAD	2016	110.503.822.983	592.004.807.725	0,187
	2017	133.949.920.707	662.817.725.465	0,202
	2018	128.684.953.153	724.582.501.247	0,178
INCI	2016	26.524.918.593	242.826.462.751	0,109
	2017	35.408.565.186	268.379.825.144	0,132
	2018	71.410.278.158	319.952.419.798	0,223
SRSN	2016	315.096.071.000	402.053.633.000	0,784
	2017	237.220.555.000	415.505.899.000	0,571
	2018	208.989.195.000	477.788.016.000	0,437
AKPI	2016	1.495.874.021.000	1.120.035.169.000	1,336
	2017	1.618.713.342.000	1.126.612.491.000	1,437
	2018	1.836.576.739.000	1.233.833.753.000	1,489
IGAR	2016	65.716.637.766	373.749.035.530	0,176
	2017	71.075.842.431	441.946.749.143	0,161
	2018	87.283.567.361	482.914.243.337	0,181
IMPC	2016	1.050.386.739.011	1.225.645.183.071	0,857
	2017	1.005.656.523.820	1.289.020.969.663	0,780
	2018	997.975.486.781	1.372.223.331.022	0,727
TALF	2016	129.777.537.129	751.895.484.830	0,173
	2017	155.076.156.734	766.164.831.783	0,202
	2018	176.218.785.183	808.378.986.806	0,218
TRST	2016	1.358.241.040.272	1.932.355.184.014	0,703
	2017	1.357.336.438.524	1.975.569.497.486	0,687
	2018	2.047.516.971.004	2.237.384.616.122	0,915
CPIN	2016	10.049.156.000.000	14.161.459.000.000	0,710
	2017	8.822.202.000.000	15.710.129.000.000	0,562
	2018	8.253.944.000.000	19.391.174.000.000	0,426
JPFA	2016	9.888.685.000.000	8.364.057.000.000	1,182
	2017	11.297.508.000.000	8.662.040.000.000	1,304
	2018	12.823.219.000.000	10.214.809.000.000	1,255
ALDO	2016	209.442.676.180	200.887.900.422	1,043
	2017	269.278.833.819	229.422.823.176	1,174
	2018	254.539.097.693	271.590.217.470	0,937
KDSI	2016	722.488.734.446	419.784.286.104	1,721
	2017	842.752.226.515	485.539.501.101	1,736
	2018	836.245.435.111	555.171.029.401	1,506
INCF	2016	298.218.887.178	140.502.296.525	2,123
	2017	437.355.554.106	142.612.290.191	3,067
	2018	384.982.084.575	149.694.592.893	2,572
ASII	2016	121.949.000.000.000	139.906.000.000.000	0,872
	2017	139.325.000.000.000	156.505.000.000.000	0,890
	2018	170.348.000.000.000	174.363.000.000.000	0,977

Kode Emiten	TAHUN	Jumlah Hutang	Total Modal	DER
AUTO	2016	4.075.716.000.000	10.536.558.000.000	0,387
	2017	4.003.233.000.000	10.759.076.000.000	0,372
	2018	4.626.013.000.000	11.263.635.000.000	0,411
INDS	2016	409.208.624.907	2.068.063.877.631	0,198
	2017	289.798.419.319	2.144.818.918.530	0,135
	2018	288.105.732.114	2.194.231.835.853	0,131
SMSM	2016	674.685.000.000	1.580.055.000.000	0,427
	2017	615.157.000.000	1.828.184.000.000	0,336
	2018	650.926.000.000	2.150.277.000.000	0,303
RICY	2016	876.184.855.001	412.499.070.065	2,124
	2017	941.305.576.442	430.265.371.696	2,188
	2018	1.094.692.568.786	444.909.486.046	2,460
STAR	2016	200.161.402.637	490.025.951.324	0,408
	2017	124.422.750.504	490.282.287.552	0,254
	2018	124.601.429.706	491.354.577.004	0,254
TRIS	2016	293.073.984.034	346.627.180.477	0,846
	2017	188.736.733.204	356.231.586.783	0,530
	2018	276.789.437.347	356.224.843.978	0,777
UNIT	2016	188.891.359.540	244.021.820.832	0,774
	2017	181.126.294.572	245.258.328.306	0,739
	2018	173.753.567.080	245.948.082.067	0,706
BATA	2016	247.587.638.000	557.155.279.000	0,444
	2017	276.382.503.000	579.308.728.000	0,477
	2018	240.048.866.000	636.807.359.000	0,377
KBLI	2016	550.076.575.595	1.321.345.840.449	0,416
	2017	1.227.014.231.702	1.786.746.385.283	0,687
	2018	1.213.840.888.147	2.030.980.758.929	0,598
KBLM	2016	318.436.089.653	320.655.277.264	0,993
	2017	443.770.270.269	791.428.577.199	0,561
	2018	476.887.194.322	821.471.284.053	0,581
SCCO	2016	1.229.514.818.362	1.220.420.673.224	1,007
	2017	1.286.017.105.712	2.728.227.483.994	0,471
	2018	1.254.447.340.790	2.910.749.138.067	0,431
VOKS	2016	999.166.542.590	669.043.551.888	1,493
	2017	1.296.044.190.202	814.122.306.393	1,592
	2018	1.562.752.955.234	922.629.622.776	1,694
CEKA	2016	538.044.038.690	887.920.113.728	0,606
	2017	489.592.257.434	903.044.187.067	0,542
	2018	192.308.466.864	976.647.575.842	0,197
DLTA	2016	185.422.642.000	1.012.374.008.000	0,183
	2017	196.197.372.000	1.144.645.393.000	0,171
	2018	239.353.356.000	1.284.163.814.000	0,186

Kode Emiten	TAHUN	Jumlah Hutang	Total Modal	DER
ICBP	2016	10.401.125.000.000	18.500.823.000.000	0,562
	2017	11.295.184.000.000	20.324.330.000.000	0,556
	2018	11.660.003.000.000	22.707.150.000.000	0,513
INDF	2016	38.364.372.000.000	44.335.263.000.000	0,865
	2017	41.298.111.000.000	47.102.766.000.000	0,877
	2018	46.620.996.000.000	49.916.800.000.000	0,934
MLBI	2016	1.454.398.000.000	820.640.000.000	1,772
	2017	1.445.173.000.000	1.064.905.000.000	1,357
	2018	1.721.965.000.000	1.167.536.000.000	1,475
MYOR	2016	6.657.165.872.077	6.265.255.987.065	1,063
	2017	7.561.503.434.179	7.354.346.366.072	1,028
	2018	9.049.161.944.940	8.542.544.481.694	1,059
ROTI	2016	1.476.889.086.692	1.442.751.772.026	1,024
	2017	1.739.467.993.982	2.820.105.715.429	0,617
	2018	1.476.909.260.772	2.916.901.120.111	0,506
SKBM	2016	633.267.725.358	368.389.286.646	1,719
	2017	599.790.014.646	1.023.237.460.399	0,586
	2018	730.789.419.438	1.040.576.552.571	0,702
SKLT	2016	272.088.644.079	296.151.295.872	0,919
	2017	328.714.435.982	307.569.774.228	1,069
	2018	408.057.718.435	339.236.007.000	1,203
STTP	2016	1.168.695.057.385	1.168.512.137.670	1,000
	2017	957.660.374.836	1.384.772.068.360	0,692
	2018	984.801.863.078	1.646.387.946.952	0,598
ULTJ	2016	749.967.000.000	3.489.233.000.000	0,215
	2017	978.185.000.000	4.197.711.000.000	0,233
	2018	780.915.000.000	4.774.956.000.000	0,164
GGRM	2016	23.387.406.000.000	39.564.228.000.000	0,591
	2017	24.572.266.000.000	42.187.664.000.000	0,582
	2018	23.963.934.000.000	45.133.285.000.000	0,531
HMSP	2016	8.333.263.000.000	34.175.014.000.000	0,244
	2017	9.028.078.000.000	34.112.985.000.000	0,265
	2018	11.244.167.000.000	35.358.253.000.000	0,318
WIIM	2016	362.540.740.471	991.093.391.804	0,366
	2017	247.620.731.930	978.091.361.111	0,253
	2018	250.337.111.893	1.005.236.802.665	0,249
DVLA	2016	451.785.946.000	1.079.579.612.000	0,418
	2017	524.586.078.000	1.116.300.069.000	0,470
	2018	482.559.876.000	1.200.261.863.000	0,402
KAEF	2016	2.341.155.131.870	2.271.407.409.194	1,031
	2017	3.523.628.217.406	2.572.520.755.127	1,370
	2018	6.103.967.587.830	3.356.459.729.851	1,819

Kode Emiten	TAHUN	Jumlah Hutang	Total Modal	DER
KLBF	2016	2.762.162.069.572	12.463.847.141.085	0,222
	2017	2.722.207.633.646	13.894.031.782.689	0,196
	2018	2.851.611.349.015	15.294.594.796.354	0,186
MERK	2016	161.262.425.000	582.672.469.000	0,277
	2017	231.569.103.000	615.437.441.000	0,376
	2018	744.833.288.000	518.280.401.000	1,437
PYFA	2016	61.554.005.181	105.508.790.427	0,583
	2017	50.707.930.330	108.856.000.711	0,466
	2018	68.129.603.054	118.927.560.800	0,573
SIDO	2016	229.729.000.000	2.757.885.000.000	0,083
	2017	262.333.000.000	2.895.865.000.000	0,091
	2018	435.014.000.000	2.902.614.000.000	0,150
TSPC	2016	1.950.534.206.746	4.635.273.142.692	0,421
	2017	2.352.891.899.876	5.082.008.409.145	0,463
	2018	2.437.126.989.832	5.432.848.070.494	0,449
ADES	2016	383.091.000.000	384.388.000.000	0,997
	2017	417.225.000.000	423.011.000.000	0,986
	2018	399.361.000.000	481.914.000.000	0,829
TCID	2016	401.942.530.776	1.783.158.507.325	0,225
	2017	503.480.853.006	1.858.326.336.424	0,271
	2018	472.680.346.662	1.972.463.165.139	0,240
UNVR	2016	12.041.437.000.000	4.704.258.000.000	2,560
	2017	13.733.025.000.000	5.173.388.000.000	2,655
	2018	11.944.837.000.000	7.578.133.000.000	1,576
CINT	2016	72.906.787.680	326.429.838.956	0,223
	2017	94.304.081.659	382.273.759.946	0,247
	2018	102.703.457.308	388.678.577.828	0,264

Tabel Daftar Nilai DER

No.	Kode Emiten	DER (<i>Debt to Equity Ratio</i>)		
		2016	2017	2018
1	INTP	0,153	0,175	0,197
2	SMBR	0,400	0,483	0,594
3	SMGR	0,447	0,633	0,563
4	WTON	0,872	1,572	1,831
5	WSBP	0,855	1,039	0,931
6	AMFG	0,529	0,766	1,345
7	ARNA	0,628	0,556	0,507
8	TOTO	0,694	0,669	0,502
9	INAI	4,190	3,376	3,609
10	LION	0,457	0,508	0,465
11	LMSH	0,388	0,243	0,206
12	PICO	1,402	1,555	1,847
13	BUDI	1,517	1,460	1,766
14	EKAD	0,187	0,202	0,178
15	INCI	0,109	0,132	0,223
16	SRSN	0,784	0,571	0,437
17	AKPI	1,336	1,437	1,489
18	IGAR	0,176	0,161	0,181
19	IMPC	0,857	0,780	0,727
20	TALF	0,173	0,202	0,218
21	TRST	0,703	0,687	0,915
22	CPIN	0,710	0,562	0,426
23	JPFA	1,182	1,304	1,255
24	ALDO	1,043	1,174	0,937
25	KDSI	1,721	1,736	1,506
26	INCF	2,123	3,067	2,572
27	ASII	0,872	0,890	0,977
28	AUTO	0,387	0,372	0,411
29	INDS	0,198	0,135	0,131
30	SMSM	0,427	0,336	0,303
31	RICY	2,124	2,188	2,460
32	STAR	0,408	0,254	0,254

No.	Kode Emiten	DER (<i>Debt to Equity Ratio</i>)		
		2016	2017	2018
33	TRIS	0,846	0,530	0,777
34	UNIT	0,774	0,739	0,706
35	BATA	0,444	0,477	0,377
36	KBLI	0,416	0,687	0,598
37	KBLM	0,993	0,561	0,581
38	SCCO	1,007	0,471	0,431
39	VOKS	1,493	1,592	1,694
40	CEKA	0,606	0,542	0,197
41	DLTA	0,183	0,171	0,186
42	ICBP	0,562	0,556	0,513
43	INDF	0,865	0,877	0,934
44	MLBI	1,772	1,357	1,475
45	MYOR	1,063	1,028	1,059
46	ROTI	1,024	0,617	0,506
47	SKBM	1,719	0,586	0,702
48	SKLT	0,919	1,069	1,203
49	STTP	1,000	0,692	0,598
50	ULTJ	0,215	0,233	0,164
51	GGRM	0,591	0,582	0,531
52	HMSP	0,244	0,265	0,318
53	WIIM	0,366	0,253	0,249
54	DVLA	0,418	0,470	0,402
55	KAEF	1,031	1,370	1,819
56	KLBF	0,222	0,196	0,186
57	MERK	0,277	0,376	1,437
58	PYFA	0,583	0,466	0,573
59	SIDO	0,083	0,091	0,150
60	TSPC	0,421	0,463	0,449
61	ADES	0,997	0,986	0,829
62	TCID	0,225	0,271	0,240
63	UNVR	2,560	2,655	1,576
64	CINT	0,223	0,247	0,264

Tabel Perhitungan Ukuran Perusahaan (SIZE)

Kode Emiten	TAHUN	Total Aset	SIZE
INTP	2016	30.150.580.000.000	31,0372
	2017	28.863.676.000.000	30,9936
	2018	27.788.562.000.000	30,9556
SMBR	2016	4.368.876.996.000	29,1055
	2017	5.060.337.247.000	29,2525
	2018	5.538.079.503.000	29,3427
SMGR	2016	44.226.895.982.000	31,4204
	2017	49.068.650.213.000	31,5242
	2018	51.155.890.227.000	31,5659
WTON	2016	4.663.078.318.968	29,1707
	2017	7.067.976.095.043	29,5866
	2018	8.881.778.299.672	29,8150
WSBP	2016	13.734.267.485.212	30,2509
	2017	14.919.548.673.755	30,3337
	2018	15.222.388.589.814	30,3538
AMFG	2016	5.504.890.000.000	29,3367
	2017	6.267.816.000.000	29,4664
	2018	8.432.632.000.000	29,7631
ARNA	2016	1.543.216.299.146	28,0649
	2017	1.601.346.561.573	28,1019
	2018	1.652.905.985.730	28,1336
TOTO	2016	2.581.440.938.262	28,5794
	2017	2.826.490.815.501	28,6701
	2018	2.897.119.790.044	28,6947
INAI	2016	1.339.032.413.455	27,9230
	2017	1.213.916.545.120	27,8249
	2018	1.400.683.598.096	27,9680
LION	2016	685.812.995.987	27,2539
	2017	681.937.947.736	27,2482
	2018	696.192.628.101	27,2689
LMSH	2016	162.828.169.250	25,8160
	2017	161.163.426.840	25,8057
	2018	160.027.280.153	25,7986
PICO	2016	638.566.761.462	27,1825
	2017	723.062.823.329	27,3068
	2018	852.932.442.585	27,4719
BUDI	2016	2.931.807.000.000	28,7066
	2017	2.939.456.000.000	28,7092
	2018	3.392.980.000.000	28,8527

Kode Emiten	TAHUN	Total Aset	SIZE
EKAD	2016	702.508.630.708	27,2779
	2017	796.767.646.172	27,4038
	2018	853.267.454.400	27,4723
INCI	2016	269.351.381.344	26,3193
	2017	303.788.390.330	26,4396
	2018	391.362.697.956	26,6929
SRSN	2016	717.149.704.000	27,2986
	2017	652.726.454.000	27,2044
	2018	686.777.211.000	27,2553
AKPI	2016	2.615.909.190.000	28,5926
	2017	2.745.325.833.000	28,6409
	2018	3.070.410.492.000	28,7528
IGAR	2016	439.465.673.296	26,8088
	2017	513.022.591.574	26,9636
	2018	570.197.810.698	27,0692
IMPC	2016	2.276.031.922.082	28,4535
	2017	2.294.677.493.483	28,4616
	2018	2.370.198.817.803	28,4940
TALF	2016	881.673.021.959	27,5051
	2017	921.240.988.517	27,5490
	2018	984.597.771.989	27,6155
TRST	2016	3.290.596.224.286	28,8221
	2017	3.332.905.936.010	28,8349
	2018	4.284.901.587.126	29,0861
CPIN	2016	24.210.615.000.000	30,8178
	2017	24.532.331.000.000	30,8310
	2018	27.645.118.000.000	30,9505
JPFA	2016	18.252.742.000.000	30,5353
	2017	19.959.548.000.000	30,6247
	2018	23.038.028.000.000	30,7682
ALDO	2016	410.330.576.602	26,7402
	2017	498.701.656.995	26,9353
	2018	526.129.315.163	26,9888
KDSI	2016	1.142.273.020.550	27,7640
	2017	1.328.291.727.616	27,9149
	2018	1.391.416.464.512	27,9613
INCF	2016	438.721.183.703	26,8071
	2017	579.967.844.297	27,0862
	2018	534.676.677.468	27,0049
ASII	2016	261.855.000.000.000	33,1988
	2017	295.830.000.000.000	33,3208
	2018	344.711.000.000.000	33,4737

Kode Emiten	TAHUN	Total Aset	SIZE
AUTO	2016	14.612.274.000.000	30,3129
	2017	14.762.309.000.000	30,3231
	2018	15.889.648.000.000	30,3967
INDS	2016	2.477.272.502.538	28,5382
	2017	2.434.617.337.849	28,5208
	2018	2.482.337.567.967	28,5402
SMSM	2016	2.254.740.000.000	28,4441
	2017	2.443.341.000.000	28,5244
	2018	2.801.203.000.000	28,6611
RICY	2016	1.288.683.925.066	27,8846
	2017	1.371.570.948.138	27,9470
	2018	1.539.602.054.832	28,0625
STAR	2016	690.187.353.961	27,2602
	2017	614.705.038.056	27,1444
	2018	615.956.006.710	27,1464
TRIS	2016	639.701.164.511	27,1843
	2017	544.968.319.987	27,0240
	2018	633.014.281.325	27,1738
UNIT	2016	432.913.180.372	26,7938
	2017	426.384.622.878	26,7786
	2018	419.701.649.147	26,7628
BATA	2016	804.742.917.000	27,4138
	2017	855.691.231.000	27,4752
	2018	876.856.225.000	27,4996
KBLI	2016	1.871.422.416.044	28,2577
	2017	3.013.760.616.985	28,7342
	2018	3.244.821.647.076	28,8081
KBLM	2016	639.091.366.917	27,1833
	2017	1.235.198.847.468	27,8423
	2018	1.298.358.478.375	27,8921
SCCO	2016	2.449.935.491.586	28,5271
	2017	4.014.244.589.706	29,0209
	2018	4.165.196.478.857	29,0578
VOKS	2016	1.668.210.094.478	28,1428
	2017	2.110.166.496.595	28,3778
	2018	2.485.382.578.010	28,5414
CEKA	2016	1.425.964.152.418	27,9859
	2017	1.392.636.444.501	27,9622
	2018	1.168.956.042.706	27,7871
DLTA	2016	1.197.796.650.000	27,8115
	2017	1.340.842.765.000	27,9243
	2018	1.523.517.170.000	28,0520

Kode Emiten	TAHUN	Total Aset	SIZE
ICBP	2016	28.901.948.000.000	30,9949
	2017	31.619.514.000.000	31,0848
	2018	34.367.153.000.000	31,1681
INDF	2016	82.699.635.000.000	32,0462
	2017	88.400.877.000.000	32,1129
	2018	96.537.796.000.000	32,2010
MLBI	2016	2.275.038.000.000	28,4530
	2017	2.510.078.000.000	28,5513
	2018	2.889.501.000.000	28,6921
MYOR	2016	12.922.421.859.142	30,1900
	2017	14.915.849.800.251	30,3334
	2018	17.591.706.426.634	30,4984
ROTI	2016	2.919.640.858.718	28,7025
	2017	4.559.573.709.411	29,1483
	2018	4.393.810.380.883	29,1112
SKBM	2016	1.001.657.012.004	27,6327
	2017	1.623.027.475.045	28,1153
	2018	1.771.365.972.009	28,2028
SKLT	2016	568.239.939.951	27,0658
	2017	636.284.210.210	27,1789
	2018	747.293.725.435	27,3397
STTP	2016	2.337.207.195.055	28,4800
	2017	2.342.432.443.196	28,4822
	2018	2.631.189.810.030	28,5985
ULTJ	2016	4.239.200.000.000	29,0754
	2017	5.175.896.000.000	29,2750
	2018	5.555.871.000.000	29,3459
GGRM	2016	62.951.634.000.000	31,7734
	2017	66.759.930.000.000	31,8321
	2018	69.097.219.000.000	31,8665
HMSP	2016	42.508.277.000.000	31,3807
	2017	43.141.063.000.000	31,3955
	2018	46.602.420.000.000	31,4727
WIIM	2016	1.353.634.132.275	27,9338
	2017	1.225.712.093.041	27,8345
	2018	1.255.573.914.558	27,8586
DVLA	2016	1.531.365.558.000	28,0572
	2017	1.640.886.147.000	28,1263
	2018	1.682.821.739.000	28,1515
KAEF	2016	4.612.562.541.064	29,1598
	2017	6.096.148.972.533	29,4387
	2018	9.460.427.317.681	29,8781

Kode Emiten	TAHUN	Total Aset	SIZE
KLBF	2016	15.226.009.210.657	30,3540
	2017	16.616.239.416.335	30,4414
	2018	18.146.206.145.369	30,5295
MERK	2016	743.934.894.000	27,3352
	2017	847.006.544.000	27,4650
	2018	1.263.113.689.000	27,8646
PYFA	2016	167.062.795.608	25,8416
	2017	159.563.931.041	25,7957
	2018	187.057.163.854	25,9547
SIDO	2016	2.987.614.000.000	28,7255
	2017	3.158.198.000.000	28,7810
	2018	3.337.628.000.000	28,8363
TSPC	2016	6.585.807.349.438	29,5159
	2017	7.434.900.309.021	29,6372
	2018	7.869.975.060.326	29,6941
ADES	2016	767.479.000.000	27,3664
	2017	840.236.000.000	27,4569
	2018	881.275.000.000	27,5046
TCID	2016	2.185.101.038.101	28,4127
	2017	2.361.807.189.430	28,4904
	2018	2.445.143.511.801	28,5251
UNVR	2016	16.745.695.000.000	30,4492
	2017	18.906.413.000.000	30,5705
	2018	19.522.970.000.000	30,6026
CINT	2016	399.336.626.636	26,7131
	2017	476.577.841.605	26,8899
	2018	491.382.035.136	26,9205

Tabel Daftar SIZE

No.	Kode Emiten	SIZE		
		2016	2017	2018
1	INTP	31,037	30,994	30,956
2	SMBR	29,106	29,252	29,343
3	SMGR	31,420	31,524	31,566
4	WTON	29,171	29,587	29,815
5	WSBP	30,251	30,334	30,354
6	AMFG	29,337	29,466	29,763
7	ARNA	28,065	28,102	28,134
8	TOTO	28,579	28,670	28,695
9	INAI	27,923	27,825	27,968
10	LION	27,254	27,248	27,269
11	LMSH	25,816	25,806	25,799
12	PICO	27,182	27,307	27,472
13	BUDI	28,707	28,709	28,853
14	EKAD	27,278	27,404	27,472
15	INCI	26,319	26,440	26,693
16	SRSN	27,299	27,204	27,255
17	AKPI	28,593	28,641	28,753
18	IGAR	26,809	26,964	27,069
19	IMPC	28,453	28,462	28,494
20	TALF	27,505	27,549	27,615
21	TRST	28,822	28,835	29,086
22	CPIN	30,818	30,831	30,950
23	JPFA	30,535	30,625	30,768
24	ALDO	26,740	26,935	26,989
25	KDSI	27,764	27,915	27,961
26	INCF	26,807	27,086	27,005
27	ASII	33,199	33,321	33,474
28	AUTO	30,313	30,323	30,397
29	INDS	28,538	28,521	28,540
30	SMSM	28,444	28,524	28,661
31	RICY	27,885	27,947	28,063
32	STAR	27,260	27,144	27,146

No.	Kode Emiten	SIZE		
		2016	2017	2018
33	TRIS	27,184	27,024	27,174
34	UNIT	26,794	26,779	26,763
35	BATA	27,414	27,475	27,500
36	KBLI	28,258	28,734	28,808
37	KBLM	27,183	27,842	27,892
38	SCCO	28,527	29,021	29,058
39	VOKS	28,143	28,378	28,541
40	CEKA	27,986	27,962	27,787
41	DLTA	27,812	27,924	28,052
42	ICBP	30,995	31,085	31,168
43	INDF	32,046	32,113	32,201
44	MLBI	28,453	28,551	28,692
45	MYOR	30,190	30,333	30,498
46	ROTI	28,702	29,148	29,111
47	SKBM	27,633	28,115	28,203
48	SKLT	27,066	27,179	27,340
49	STTP	28,480	28,482	28,598
50	ULTJ	29,075	29,275	29,346
51	GGRM	31,773	31,832	31,867
52	HMSP	31,381	31,395	31,473
53	WIIM	27,934	27,835	27,859
54	DVLA	28,057	28,126	28,151
55	KAEF	29,160	29,439	29,878
56	KLBF	30,354	30,441	30,529
57	MERK	27,335	27,465	27,865
58	PYFA	25,842	25,796	25,955
59	SIDO	28,725	28,781	28,836
60	TSPC	29,516	29,637	29,694
61	ADES	27,366	27,457	27,505
62	TCID	28,413	28,490	28,525
63	UNVR	30,449	30,571	30,603
64	CINT	26,713	26,890	26,920

Tabel Perhitungan Kepemilikan Institusional (INST)

Kode Emiten	TAHUN	Jumlah Saham yang Dimiliki Institusi	Jumlah Modal Saham	INST
INTP	2016	938.740.000.000	1.840.616.000.000	0,5100
	2017	938.740.000.000	1.840.616.000.000	0,5100
	2018	938.740.000.000	1.840.616.000.000	0,5100
SMBR	2016	750.000.000.000	983.767.850.000	0,7624
	2017	750.000.000.000	992.479.728.300	0,7557
	2018	750.000.000.000	993.253.433.600	0,7551
SMGR	2016	302.540.600	593.152.000	0,5101
	2017	302.540.600	593.152.000	0,5101
	2018	302.540.600	593.152.000	0,5101
WTON	2016	596.592.954.900	871.546.660.000	0,6845
	2017	591.942.614.900	871.546.660.000	0,6792
	2018	591.942.614.900	871.546.660.000	0,6792
WSBP	2016	1.581.669.453.400	2.636.115.753.400	0,6000
	2017	1.581.669.453.400	2.636.115.753.400	0,6000
	2018	1.581.669.453.400	2.636.115.753.400	0,6000
AMFG	2016	184.059.000.000	217.000.000.000	0,8482
	2017	184.079.000.000	217.000.000.000	0,8483
	2018	184.079.000.000	217.000.000.000	0,8483
ARNA	2016	12.818.125.000	91.767.887.200	0,1397
	2017	12.826.875.000	91.767.887.200	0,1398
	2018	12.829.850.000	91.767.887.200	0,1398
TOTO	2016	47.658.432.000	51.600.000.000	0,9236
	2017	47.658.432.000	51.600.000.000	0,9236
	2018	47.658.432.000	51.600.000.000	0,9236
INAI	2016	53.275.250.000	79.200.000.000	0,6726
	2017	53.275.250.000	79.200.000.000	0,6726
	2018	53.275.250.000	79.200.000.000	0,6726
LION	2016	30.012.000.000	52.016.000.000	0,5770
	2017	30.012.000.000	52.016.000.000	0,5770
	2018	30.012.000.000	52.016.000.000	0,5770
LMSH	2016	3.092.700.000	9.600.000.000	0,3222
	2017	3.092.700.000	9.600.000.000	0,3222
	2018	3.092.700.000	9.600.000.000	0,3222
PICO	2016	122.889.774.000	130.726.250.000	0,9401
	2017	122.889.774.000	130.726.250.000	0,9401
	2018	122.889.774.000	130.726.250.000	0,9401
BUDI	2016	300.321.000.000	562.375.000.000	0,5340
	2017	300.321.000.000	562.375.000.000	0,5340
	2018	300.321.000.000	562.375.000.000	0,5340

Kode Emiten	TAHUN	Jumlah Saham yang Dimiliki Institusi	Jumlah Modal Saham	INST
EKAD	2016	26.664.481.000	34.938.750.000	0,7632
	2017	26.835.616.000	34.938.750.000	0,7681
	2018	27.089.086.000	34.938.750.000	0,7753
INCI	2016	2.077.111.500	90.517.778.000	0,0229
	2017	2.077.111.500	90.517.778.000	0,0229
	2018	2.077.111.500	98.060.618.500	0,0212
SRSN	2016	98.709.940	301.000.000	0,3279
	2017	98.709.940	301.000.000	0,3279
	2018	98.709.940	301.000.000	0,3279
AKPI	2016	199.373.973	340.000.000	0,5864
	2017	238.087.926	340.000.000	0,7003
	2018	238.739.161	340.000.000	0,7022
IGAR	2016	41.230.621.000	48.610.225.000	0,8482
	2017	41.230.621.000	48.610.225.000	0,8482
	2018	41.230.621.000	48.610.225.000	0,8482
IMPC	2016	43.293.700.460	48.335.000.000	0,8957
	2017	43.170.429.540	48.335.000.000	0,8932
	2018	43.410.884.540	48.335.000.000	0,8981
TALF	2016	134.509.770.000	135.343.500.000	0,9938
	2017	134.571.670.000	135.343.500.000	0,9943
	2018	134.571.560.000	135.343.500.000	0,9943
TRST	2016	159.186.432.500	280.800.000.000	0,5669
	2017	162.216.782.500	280.800.000.000	0,5777
	2018	162.216.782.500	280.800.000.000	0,5777
CPIN	2016	91.064.000.000	163.980.000.000	0,5553
	2017	91.064.000.000	163.980.000.000	0,5553
	2018	91.064.000.000	163.980.000.000	0,5553
JPFA	2016	971.352.000.000	1.816.250.000.000	0,5348
	2017	971.352.000.000	1.816.250.000.000	0,5348
	2018	1.046.992.000.000	1.879.461.000.000	0,5571
ALDO	2016	32.123.076.900	55.000.000.000	0,5841
	2017	32.123.076.900	55.000.000.000	0,5841
	2018	32.123.076.900	55.000.000.000	0,5841
KDSI	2016	153.244.250.000	202.500.000.000	0,7568
	2017	158.845.500.000	202.500.000.000	0,7844
	2018	158.845.500.000	202.500.000.000	0,7844
INCF	2016	57.534.818.600	168.367.416.900	0,3417
	2017	57.534.818.600	168.367.416.900	0,3417
	2018	53.751.018.600	168.367.416.900	0,3192
ASII	2016	1.015.000.000.000	2.024.000.000.000	0,5015
	2017	1.015.000.000.000	2.024.000.000.000	0,5015
	2018	1.015.000.000.000	2.024.000.000.000	0,5015

Kode Emiten	TAHUN	Jumlah Saham yang Dimiliki Institusi	Jumlah Modal Saham	INST
AUTO	2016	385.579.000.000	481.973.000.000	0,8000
	2017	385.579.000.000	481.973.000.000	0,8000
	2018	385.579.000.000	481.973.000.000	0,8000
INDS	2016	578.210.207.000	656.249.710.000	0,8811
	2017	578.210.207.000	656.249.710.000	0,8811
	2018	578.210.207.000	656.249.710.000	0,8811
SMSM	2016	83.682.000.000	143.967.000.000	0,5813
	2017	83.682.000.000	143.967.000.000	0,5813
	2018	83.682.000.000	143.967.000.000	0,5813
RICY	2016	154.143.800.000	320.858.755.000	0,4804
	2017	154.143.800.000	320.858.755.000	0,4804
	2018	154.143.800.000	320.858.755.000	0,4804
STAR	2016	195.742.500.000	480.000.060.200	0,4078
	2017	195.742.500.000	480.000.060.200	0,4078
	2018	195.742.500.000	480.000.060.200	0,4078
TRIS	2016	70.000.000.000	104.553.152.500	0,6695
	2017	70.000.000.000	104.758.780.200	0,6682
	2018	70.165.000.000	104.758.780.200	0,6698
UNIT	2016	59.033.464.286	107.746.000.000	0,5479
	2017	22.173.175.000	107.746.000.000	0,2058
	2018	22.173.175.000	107.746.000.000	0,2058
BATA	2016	11.324.235.000	13.000.000.000	0,8711
	2017	11.323.585.000	13.000.000.000	0,8710
	2018	11.324.135.000	13.000.000.000	0,8711
KBLI	2016	389.321.247.540	655.123.510.700	0,5943
	2017	364.407.825.540	655.123.510.700	0,5562
	2018	383.760.562.260	655.123.510.700	0,5858
KBLM	2016	126.264.764.400	211.400.000.000	0,5973
	2017	124.837.822.400	211.400.000.000	0,5905
	2018	125.370.119.200	211.400.000.000	0,5930
SCCO	2016	146.275.640.000	205.583.400.000	0,7115
	2017	146.275.640.000	205.583.400.000	0,7115
	2018	146.275.640.000	205.583.400.000	0,7115
VOKS	2016	212.117.865.000	415.560.259.500	0,5104
	2017	213.420.365.000	415.560.259.500	0,5136
	2018	413.267.757.000	415.560.259.500	0,9945
CEKA	2016	136.867.750.000	148.750.000.000	0,9201
	2017	136.867.750.000	148.750.000.000	0,9201
	2018	136.867.750.000	148.750.000.000	0,9201
DLTA	2016	13.078.143.000	16.013.181.000	0,8167
	2017	13.078.143.000	16.013.181.000	0,8167
	2018	13.078.143.000	16.013.181.000	0,8167

Kode Emiten	TAHUN	Jumlah Saham yang Dimiliki Institusi	Jumlah Modal Saham	INST
ICBP	2016	469.584.000.000	583.095.000.000	0,8053
	2017	469.584.000.000	583.095.000.000	0,8053
	2018	469.584.000.000	583.095.000.000	0,8053
INDF	2016	439.610.000.000	878.043.000.000	0,5007
	2017	439.610.000.000	878.043.000.000	0,5007
	2018	439.610.000.000	878.043.000.000	0,5007
MLBI	2016	17.232.000.000	21.070.000.000	0,8178
	2017	17.232.000.000	21.070.000.000	0,8178
	2018	17.232.000.000	21.070.000.000	0,8178
MYOR	2016	264.149.428.500	447.173.994.500	0,5907
	2017	264.149.428.500	447.173.994.500	0,5907
	2018	264.149.428.500	447.173.994.500	0,5907
ROTI	2016	70.224.470.000	101.236.000.000	0,6937
	2017	86.960.564.140	123.729.777.760	0,7028
	2018	90.460.564.140	123.729.777.760	0,7311
SKBM	2016	64.912.673.200	93.653.089.400	0,6931
	2017	132.309.744.800	172.600.321.700	0,7666
	2018	132.309.744.800	172.600.321.700	0,7666
SKLT	2016	57.711.500.000	69.074.050.000	0,8355
	2017	58.061.500.000	69.074.050.000	0,8406
	2018	58.061.500.000	69.074.050.000	0,8406
STTP	2016	74.360.050.000	131.000.000.000	0,5676
	2017	74.360.050.000	131.000.000.000	0,5676
	2018	74.360.050.000	131.000.000.000	0,5676
ULTJ	2016	214.269.000.000	577.676.000.000	0,3709
	2017	425.858.000.000	577.676.000.000	0,7372
	2018	209.667.000.000	577.676.000.000	0,3629
GGRM	2016	726.795.000.000	962.044.000.000	0,7555
	2017	726.795.000.000	962.044.000.000	0,7555
	2018	726.795.000.000	962.044.000.000	0,7555
HMSP	2016	430.377.000.000	465.272.000.000	0,9250
	2017	430.377.000.000	465.272.000.000	0,9250
	2018	430.377.000.000	465.272.000.000	0,9250
WIIM	2016	10.800.000.000	209.987.376.000	0,0514
	2017	10.800.000.000	209.987.376.000	0,0514
	2018	11.600.000.000	209.987.376.000	0,0552
DVLA	2016	257.950.228	280.000.000	0,9213
	2017	257.950.228	280.000.000	0,9213
	2018	257.950.228	280.000.000	0,9213
KAEF	2016	500.000.000.000	555.400.000.000	0,9003
	2017	500.000.000.000	555.400.000.000	0,9003
	2018	500.000.000.000	555.400.000.000	0,9003

Kode Emiten	TAHUN	Jumlah Saham yang Dimiliki Institusi	Jumlah Modal Saham	INST
KLBF	2016	264.887.133.850	468.751.221.100	0,5651
	2017	266.140.763.850	468.751.221.100	0,5678
	2018	267.026.560.850	468.751.221.100	0,5697
MERK	2016	19.409.746.000	22.400.000.000	0,8665
	2017	19.409.746.000	22.400.000.000	0,8665
	2018	19.409.746.000	22.400.000.000	0,8665
PYFA	2016	28.811.997.400	53.508.000.000	0,5385
	2017	28.811.997.400	53.508.000.000	0,5385
	2018	28.811.997.400	53.508.000.000	0,5385
SIDO	2016	1.215.000.000.000	1.500.000.000.000	0,8100
	2017	1.215.000.000.000	1.500.000.000.000	0,8100
	2018	1.215.000.000.000	1.500.000.000.000	0,8100
TSPC	2016	176.441.970.900	225.000.000.000	0,7842
	2017	177.580.360.900	225.000.000.000	0,7892
	2018	179.786.330.900	225.000.000.000	0,7991
ADES	2016	539.897.000.000	589.897.000.000	0,9152
	2017	539.897.000.000	589.897.000.000	0,9152
	2018	539.897.000.000	589.897.000.000	0,9152
TCID	2016	74.167.381.500	100.533.333.500	0,7377
	2017	74.214.248.000	100.533.333.500	0,7382
	2018	74.219.064.500	100.533.333.500	0,7383
UNVR	2016	64.849.000.000	76.300.000.000	0,8499
	2017	64.849.000.000	76.300.000.000	0,8499
	2018	64.849.000.000	76.300.000.000	0,8499
CINT	2016	69.650.000.000	100.000.000.000	0,6965
	2017	67.840.000.000	100.000.000.000	0,6784
	2018	71.899.050.000	100.000.000.000	0,7190

Lampiran 13

Tabel Daftar INST

No.	Kode Emiten	INST		
		2016	2017	2018
1	INTP	0,510	0,510	0,510
2	SMBR	0,762	0,756	0,755
3	SMGR	0,510	0,510	0,510
4	WTON	0,685	0,679	0,679
5	WSBP	0,600	0,600	0,600
6	AMFG	0,848	0,848	0,848
7	ARNA	0,140	0,140	0,140
8	TOTO	0,924	0,924	0,924
9	INAI	0,672	0,672	0,672
10	LION	0,577	0,577	0,577
11	LMSH	0,322	0,322	0,322
12	PICO	0,940	0,940	0,940
13	BUDI	0,534	0,534	0,534
14	EKAD	0,763	0,768	0,775
15	INCI	0,023	0,023	0,021
16	SRSN	0,328	0,328	0,328
17	AKPI	0,586	0,700	0,702
18	IGAR	0,848	0,848	0,848
19	IMPC	0,896	0,893	0,898
20	TALF	0,994	0,994	0,994
21	TRST	0,567	0,578	0,578
22	CPIN	0,555	0,555	0,555
23	JPFA	0,535	0,535	0,557
24	ALDO	0,584	0,584	0,584
25	KDSI	0,757	0,784	0,784
26	INCF	0,342	0,342	0,319
27	ASII	0,501	0,501	0,501
28	AUTO	0,800	0,800	0,800
29	INDS	0,881	0,881	0,881
30	SMSM	0,581	0,581	0,581
31	RICY	0,480	0,480	0,480
32	STAR	0,408	0,408	0,408

No.	Kode Emiten	INST		
		2016	2017	2018
33	TRIS	0,670	0,668	0,670
34	UNIT	0,548	0,206	0,206
35	BATA	0,871	0,871	0,871
36	KBLI	0,594	0,556	0,586
37	KBLM	0,597	0,591	0,593
38	SCCO	0,712	0,712	0,712
39	VOKS	0,510	0,514	0,994
40	CEKA	0,920	0,920	0,920
41	DLTA	0,817	0,817	0,817
42	ICBP	0,805	0,805	0,805
43	INDF	0,501	0,501	0,501
44	MLBI	0,818	0,818	0,818
45	MYOR	0,591	0,591	0,591
46	ROTI	0,694	0,703	0,731
47	SKBM	0,693	0,767	0,767
48	SKLT	0,836	0,841	0,841
49	STTP	0,568	0,568	0,568
50	ULTJ	0,371	0,737	0,363
51	GGRM	0,755	0,755	0,755
52	HMSP	0,925	0,925	0,925
53	WIIM	0,051	0,051	0,055
54	DVLA	0,921	0,921	0,921
55	KAEF	0,900	0,900	0,900
56	KLBF	0,565	0,568	0,570
57	MERK	0,867	0,867	0,867
58	PYFA	0,538	0,538	0,538
59	SIDO	0,810	0,810	0,810
60	TSPC	0,784	0,789	0,799
61	ADES	0,915	0,915	0,915
62	TCID	0,738	0,738	0,738
63	UNVR	0,850	0,850	0,850
64	CINT	0,697	0,678	0,719

Tabel Daftar Perhitungan Komisaris Independen (KI)

Kode Emiten	TAHUN	Jumlah KI	Ukuran Dewan Komisaris	KI
INTP	2016	3	7	0,4286
	2017	3	7	0,4286
	2018	2	6	0,3333
SMBR	2016	3	5	0,6000
	2017	1	5	0,2000
	2018	2	5	0,4000
SMGR	2016	2	7	0,2857
	2017	2	7	0,2857
	2018	2	7	0,2857
WTON	2016	2	6	0,3333
	2017	3	7	0,4286
	2018	3	7	0,4286
WSBP	2016	2	4	0,5000
	2017	3	5	0,6000
	2018	3	5	0,6000
AMFG	2016	2	6	0,3333
	2017	2	6	0,3333
	2018	2	6	0,3333
ARNA	2016	1	3	0,3333
	2017	2	4	0,5000
	2018	2	4	0,5000
TOTO	2016	2	5	0,4000
	2017	2	5	0,4000
	2018	2	5	0,4000
INAI	2016	2	4	0,5000
	2017	2	4	0,5000
	2018	1	3	0,3333
LION	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
LMSH	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
PICO	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
BUDI	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333

Kode Emiten	TAHUN	Jumlah KI	Ukuran Dewan Komisaris	KI
EKAD	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
INCI	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
SRSN	2016	3	8	0,3750
	2017	3	8	0,3750
	2018	3	8	0,3750
AKPI	2016	2	6	0,3333
	2017	2	6	0,3333
	2018	2	6	0,3333
IGAR	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
IMPC	2016	1	3	0,3333
	2017	1	2	0,5000
	2018	1	2	0,5000
TALF	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
TRST	2016	2	4	0,5000
	2017	1	3	0,3333
	2018	1	3	0,3333
CPIN	2016	2	4	0,5000
	2017	1	3	0,3333
	2018	1	3	0,3333
JPFA	2016	2	5	0,4000
	2017	3	6	0,5000
	2018	3	6	0,5000
ALDO	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
KDSI	2016	2	5	0,4000
	2017	2	5	0,4000
	2018	1	4	0,2500
INCF	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
ASII	2016	4	12	0,3333
	2017	4	12	0,3333
	2018	3	10	0,3000

Kode Emiten	TAHUN	Jumlah KI	Ukuran Dewan Komisaris	KI
AUTO	2016	3	8	0,3750
	2017	3	8	0,3750
	2018	3	8	0,3750
INDS	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
SMSM	2016	1	3	0,3333
	2017	1	2	0,5000
	2018	1	2	0,5000
RICY	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
STAR	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
TRIS	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
UNIT	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
BATA	2016	2	4	0,5000
	2017	2	4	0,5000
	2018	1	3	0,3333
KBLI	2016	2	5	0,4000
	2017	2	6	0,3333
	2018	2	6	0,3333
KBLM	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	2	3	0,6667
SCCO	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
VOKS	2016	2	7	0,2857
	2017	2	6	0,3333
	2018	2	6	0,3333
CEKA	2016	2	4	0,5000
	2017	2	4	0,5000
	2018	2	4	0,5000
DLTA	2016	2	5	0,4000
	2017	2	5	0,4000
	2018	2	5	0,4000

Kode Emiten	TAHUN	Jumlah KI	Ukuran Dewan Komisaris	KI
ICBP	2016	3	6	0,5000
	2017	3	6	0,5000
	2018	3	6	0,5000
INDF	2016	3	8	0,3750
	2017	3	8	0,3750
	2018	3	8	0,3750
MLBI	2016	4	7	0,5714
	2017	3	6	0,5000
	2018	3	6	0,5000
MYOR	2016	2	5	0,4000
	2017	2	5	0,4000
	2018	2	5	0,4000
ROTI	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
SKBM	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
SKLT	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
STTP	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000
ULTJ	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
GGRM	2016	2	4	0,5000
	2017	2	4	0,5000
	2018	2	4	0,5000
HMSP	2016	2	5	0,4000
	2017	3	6	0,5000
	2018	3	7	0,4286
WIIM	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
DVLA	2016	3	7	0,4286
	2017	3	7	0,4286
	2018	3	7	0,4286
KAEF	2016	1	5	0,2000
	2017	1	5	0,2000
	2018	2	5	0,4000

Kode Emiten	TAHUN	Jumlah KI	Ukuran Dewan Komisaris	KI
KLBF	2016	3	7	0,4286
	2017	3	7	0,4286
	2018	2	6	0,3333
MERK	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	2	0,5000
PYFA	2016	2	4	0,5000
	2017	2	4	0,5000
	2018	2	4	0,5000
SIDO	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	2	5	0,4000
TSPC	2016	3	5	0,6000
	2017	3	6	0,5000
	2018	3	6	0,5000
ADES	2016	1	3	0,3333
	2017	1	3	0,3333
	2018	1	3	0,3333
TCID	2016	2	5	0,4000
	2017	3	6	0,5000
	2018	2	5	0,4000
UNVR	2016	4	5	0,8000
	2017	4	5	0,8000
	2018	4	5	0,8000
CINT	2016	1	2	0,5000
	2017	1	2	0,5000
	2018	1	2	0,5000

Lampiran 15

Tabel Daftar KI

No.	Kode Emiten	KI		
		2016	2017	2018
1	INTP	0,429	0,429	0,333
2	SMBR	0,600	0,200	0,400
3	SMGR	0,286	0,286	0,286
4	WTON	0,333	0,429	0,429
5	WSBP	0,500	0,600	0,600
6	AMFG	0,333	0,333	0,333
7	ARNA	0,333	0,500	0,500
8	TOTO	0,400	0,400	0,400
9	INAI	0,500	0,500	0,333
10	LION	0,333	0,333	0,333
11	LMSH	0,333	0,333	0,333
12	PICO	0,333	0,333	0,333
13	BUDI	0,333	0,333	0,333
14	EKAD	0,500	0,500	0,500
15	INCI	0,333	0,333	0,333
16	SRSN	0,375	0,375	0,375
17	AKPI	0,333	0,333	0,333
18	IGAR	0,333	0,333	0,333
19	IMPC	0,333	0,500	0,500
20	TALF	0,333	0,333	0,333
21	TRST	0,500	0,333	0,333
22	CPIN	0,500	0,333	0,333
23	JPFA	0,400	0,500	0,500
24	ALDO	0,333	0,333	0,333
25	KDSI	0,400	0,400	0,250
26	INCF	0,500	0,500	0,500
27	ASII	0,333	0,333	0,300
28	AUTO	0,375	0,375	0,375
29	INDS	0,333	0,333	0,333
30	SMSM	0,333	0,500	0,500
31	RICY	0,333	0,333	0,333
32	STAR	0,500	0,500	0,500

No.	Kode Emiten	KI		
		2016	2017	2018
33	TRIS	0,500	0,500	0,500
34	UNIT	0,500	0,500	0,500
35	BATA	0,500	0,500	0,333
36	KBLI	0,400	0,333	0,333
37	KBLM	0,333	0,333	0,667
38	SCCO	0,333	0,333	0,333
39	VOKS	0,286	0,333	0,333
40	CEKA	0,500	0,500	0,500
41	DLTA	0,400	0,400	0,400
42	ICBP	0,500	0,500	0,500
43	INDF	0,375	0,375	0,375
44	MLBI	0,571	0,500	0,500
45	MYOR	0,400	0,400	0,400
46	ROTI	0,333	0,333	0,333
47	SKBM	0,333	0,333	0,333
48	SKLT	0,333	0,333	0,333
49	STTP	0,500	0,500	0,500
50	ULTJ	0,333	0,333	0,333
51	GGRM	0,500	0,500	0,500
52	HMSP	0,400	0,500	0,429
53	WIIM	0,333	0,333	0,333
54	DVLA	0,429	0,429	0,429
55	KAEF	0,200	0,200	0,400
56	KLBF	0,429	0,429	0,333
57	MERK	0,333	0,333	0,500
58	PYFA	0,500	0,500	0,500
59	SIDO	0,333	0,333	0,400
60	TSPC	0,600	0,500	0,500
61	ADES	0,333	0,333	0,333
62	TCID	0,400	0,500	0,400
63	UNVR	0,800	0,800	0,800
64	CINT	0,500	0,500	0,500

Tabel Daftar Perhitungan Komite Audit (KA)

Kode Emiten	TAHUN	Jumlah Komite Audit (KA)	Kode Emiten	TAHUN	Jumlah Komite Audit (KA)
INTP	2016	3	EKAD	2016	3
	2017	3		2017	3
	2018	3		2018	3
SMBR	2016	3	INCI	2016	3
	2017	3		2017	3
	2018	3		2018	3
SMGR	2016	4	SRSN	2016	3
	2017	4		2017	3
	2018	4		2018	3
WTON	2016	3	AKPI	2016	3
	2017	3		2017	3
	2018	3		2018	3
WSBP	2016	3	IGAR	2016	3
	2017	3		2017	3
	2018	3		2018	3
AMFG	2016	3	IMPC	2016	3
	2017	3		2017	3
	2018	3		2018	3
ARNA	2016	4	TALF	2016	3
	2017	4		2017	3
	2018	3		2018	3
TOTO	2016	3	TRST	2016	3
	2017	3		2017	3
	2018	3		2018	3
INAI	2016	3	CPIN	2016	5
	2017	3		2017	4
	2018	3		2018	3
LION	2016	3	JPFA	2016	3
	2017	3		2017	3
	2018	3		2018	3
LMSH	2016	3	ALDO	2016	3
	2017	3		2017	3
	2018	3		2018	3
PICO	2016	2	KDSI	2016	3
	2017	2		2017	3
	2018	3		2018	3
BUDI	2016	3	INCF	2016	3
	2017	3		2017	3
	2018	3		2018	3

Kode Emiten	TAHUN	Jumlah Komite Audit (KA)
ASII	2016	4
	2017	4
	2018	4
AUTO	2016	3
	2017	3
	2018	3
INDS	2016	3
	2017	3
	2018	3
SMSM	2016	3
	2017	3
	2018	3
RICY	2016	3
	2017	3
	2018	3
STAR	2016	3
	2017	3
	2018	3
TRIS	2016	3
	2017	3
	2018	3
UNIT	2016	3
	2017	4
	2018	4
BATA	2016	3
	2017	3
	2018	3
KBLI	2016	3
	2017	3
	2018	3
KBLM	2016	3
	2017	3
	2018	3
SCCO	2016	3
	2017	3
	2018	3
VOKS	2016	3
	2017	3
	2018	3
CEKA	2016	3
	2017	3
	2018	3

Kode Emiten	TAHUN	Jumlah Komite Audit (KA)
DLTA	2016	3
	2017	3
	2018	3
ICBP	2016	3
	2017	3
	2018	3
INDF	2016	3
	2017	3
	2018	3
MLBI	2016	3
	2017	3
	2018	3
MYOR	2016	3
	2017	3
	2018	3
ROTI	2016	3
	2017	3
	2018	3
SKBM	2016	3
	2017	3
	2018	3
SKLT	2016	3
	2017	3
	2018	3
STTP	2016	3
	2017	3
	2018	3
ULTJ	2016	3
	2017	3
	2018	3
GGRM	2016	3
	2017	3
	2018	3
HMSP	2016	3
	2017	3
	2018	3
WIIM	2016	3
	2017	3
	2018	3
DVLA	2016	3
	2017	3
	2018	3
KAEF	2016	4
	2017	4
	2018	4

Kode Emiten	TAHUN	Jumlah Komite Audit (KA)
KLBF	2016	3
	2017	3
	2018	3
MERK	2016	3
	2017	3
	2018	3
PYFA	2016	4
	2017	4
	2018	4
SIDO	2016	3
	2017	3
	2018	3
TSPC	2016	3
	2017	3
	2018	3
ADES	2016	3
	2017	3
	2018	3
TCID	2016	3
	2017	3
	2018	3
UNVR	2016	3
	2017	3
	2018	3
CINT	2016	3
	2017	3
	2018	3

Tabel Daftar KA

No.	Kode Emiten	KA		
		2016	2017	2018
1	INTP	3	3	3
2	SMBR	3	3	3
3	SMGR	4	4	4
4	WTON	3	3	3
5	WSBP	3	3	3
6	AMFG	3	3	3
7	ARNA	4	4	3
8	TOTO	3	3	3
9	INAI	3	3	3
10	LION	3	3	3
11	LMSH	3	3	3
12	PICO	2	2	3
13	BUDI	3	3	3
14	EKAD	3	3	3
15	INCI	3	3	3
16	SRSN	3	3	3
17	AKPI	3	3	3
18	IGAR	3	3	3
19	IMPC	3	3	3
20	TALF	3	3	3
21	TRST	3	3	3
22	CPIN	5	4	3
23	JPFA	3	3	3
24	ALDO	3	3	3
25	KDSI	3	3	3
26	INCF	3	3	3
27	ASII	4	4	4
28	AUTO	3	3	3
29	INDS	3	3	3
30	SMSM	3	3	3
31	RICY	3	3	3
32	STAR	3	3	3

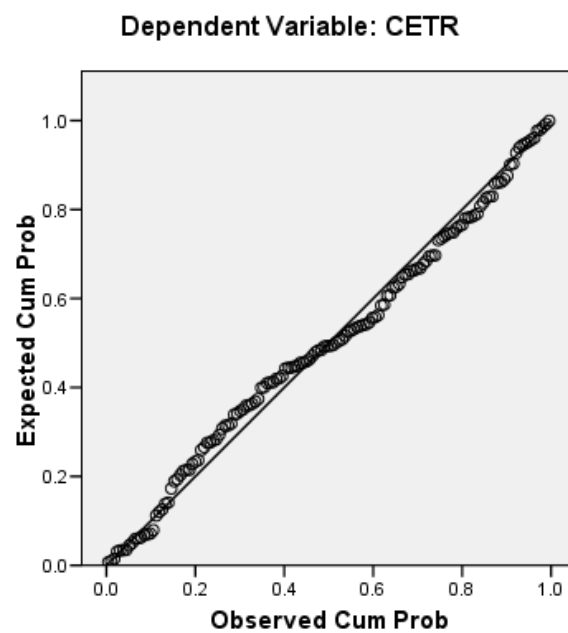
No.	Kode Emiten	KA		
		2016	2017	2018
33	TRIS	3	3	3
34	UNIT	3	4	4
35	BATA	3	3	3
36	KBLI	3	3	3
37	KBLM	3	3	3
38	SCCO	3	3	3
39	VOKS	3	3	3
40	CEKA	3	3	3
41	DLTA	3	3	3
42	ICBP	3	3	3
43	INDF	3	3	3
44	MLBI	3	3	3
45	MYOR	3	3	3
46	ROTI	3	3	3
47	SKBM	3	3	3
48	SKLT	3	3	3
49	STTP	3	3	3
50	ULTJ	3	3	3
51	GGRM	3	3	3
52	HMSP	3	3	3
53	WIIM	3	3	3
54	DVLA	3	3	3
55	KAEF	4	4	4
56	KLBF	3	3	3
57	MERK	3	3	3
58	PYFA	4	4	4
59	SIDO	3	3	3
60	TSPC	3	3	3
61	ADES	3	3	3
62	TCID	3	3	3
63	UNVR	3	3	3
64	CINT	3	3	3

Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	192	0,0470	6,5109	0,419432	0,5706823
ROA	192	0,0003	0,9210	0,088548	0,1054281
DER	192	0,0830	4,1900	0,805115	0,6863707
SIZE	192	25,7957	33,4737	28,666810	1,5912078
INST	192	0,0212	0,9945	0,659472	0,2196423
KI	192	0,2000	0,8000	0,405840	0,0990994
KA	192	2	5	3,09	0,335
Valid N (listwise)	192				

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		148
Normal Parameters(a,b)	Mean	0,0000000
	Std. Deviation	0,09941717
Most Extreme Differences	Absolute	0,053
	Positive	0,051
	Negative	-0,053
Kolmogorov-Smirnov Z		0,640
Asymp. Sig. (2-tailed)		0,807

a Test distribution is Normal.

b Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^(a)

Model		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	ROA	,721	1,387
	DER	,800	1,250
	SIZE	,787	1,271
	INST	,852	1,174
	KI	,964	1,038
	KA	,759	1,318

a Dependent Variable: CETR

Hasil Uji Heteroskedastisitas

Coefficients^(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,360	0,507		0,710	0,479
	ROA	-0,057	0,032	-0,184	-1,803	0,074
	DER	0,003	0,033	0,008	0,078	0,938
	SIZE	-0,014	0,016	-0,087	-0,899	0,370
	INST	0,023	0,036	0,055	0,634	0,527
	KI	-0,111	0,111	-0,083	-0,998	0,320
	KA	0,074	0,346	0,020	0,215	0,830

a Dependent Variable: Abs_Res

Hasil Uji Autokorelasi

Model Summary^(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,355 ^(a)	,126	,088	,101510	1,770

a Predictors: (Constant), KA, DER, KI, INST, SIZE, ROA

b Dependent Variable: CETR

Hasil Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value(a)	-,00173
Cases < Test Value	74
Cases >= Test Value	74
Total Cases	148
Number of Runs	64
Z	-1,815
Asymp. Sig. (2-tailed)	,070

a Median

Hasil Uji Statistik Parsial (Uji t)

Coefficients^(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	0,195	0,172		1,134	0,259
	ROA	-0,346	0,161	-0,199	-2,149	0,033
	DER	0,045	0,017	0,232	2,632	0,009
	SIZE	0,001	0,006	0,022	0,250	0,803
	INST	0,015	0,041	0,032	0,371	0,711
	KI	0,045	0,103	0,035	0,438	0,662
	KA	0,006	0,038	0,014	0,157	0,875

a Dependent Variable: CETR

Hasil Uji Statistik Simultan (Uji F)

ANOVA^(b)

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	0,209	6	0,035	3,378	0,004 ^(a)
	Residual	1,453	141	0,010		
	Total	1,662	147			

a Predictors: (Constant), KA, DER, KI, INST, SIZE, ROA

b Dependent Variable: CETR

BERITA ACARA BIMBINGAN SKRIPSI



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Tyagita Wahyu Laraswati
 N IM : 16 321 040
 Program Studi : Akuntansi
 Alamat / Tlp : Jl Veteran II No 44
 0858 5249 5582
 Judul Skripsi : Pengaruh Corporate Governance, ROA, Leverage dan Ukuran Perusahaan Terhadap Tax Avoidance

Pembimbing I : Suwamo, SE., M.Si
 Pembimbing II : Dedi Kushariyadi, S.E., M.SA
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
17/06-	<i>(Signature)</i>		Pengaruh ROA, Leverage + ukuran perusahaan GCC (Kf, Kt, Kd) terhadap Tax avoidance
4 Juli 2019		<i>(Signature)</i>	Bab I 1. Penulisan Baku
05 okt 2019		<i>(Signature)</i>	2. Kutipan 3. Singkatan 4. Daftar Isi 5. Daftar Pustaka.
16/okt 2019		<i>(Signature)</i>	Bab 3 : - Uji Asumsi Klasik - Kutipan Internet - Definisi Operasional
20-10-2019	<i>(Signature)</i>		Tata cara penulisan, Alur berpikir setiap paragraf
30/okt 2019		<i>(Signature)</i>	Bab 3 Definisi operasional x/y Fsig 5/6 purposif sampling

Tanggal Pengajuan :
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :

Prodi Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Syaiful, S.E., MM

Suwamo, SE., M.Si

Dedi Kushariyadi, S.E., M.SA



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Tyagita Wahyu Laraswal
 N IM : 16.321.040
 Program Studi : Akuntansi
 Alamat / Tlp : Jl Veteran II No 44
 0858 5249 5582
 Judul Skripsi : Pengaruh Profitabilitas, Leverage, dan Ukuran Perusahaan Terhadap Tax Avoidance dengan Good Corporate Governance Sebagai Variabel Moderasi.

Pembimbing I : Suwamo, SE., M.Si
 Pembimbing II : Dedi Kushariyadi, S.E., M.SA
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
2-11-2019			Teori & jelaskan kebet - Substansi - - GCS Untuk kelas - Tax avoidance di proyek ✓
13-11-2019			- penentuan sample
18-11-2019			- k. pebisnis + Kuitipan dari jurnal bisnis AEE utk uji regresi
4-01-2020			Letr Auto korelasi - suber lain
06-01-2020			Revisi Regresi Bab 4 → disesuaikan dengan Bab 2
07-01-2020			Acc
09-01-2020			Kor v & pebisnis (
10-2-2020			AEE - utk uji regresi

Tanggal Pengajuan : 02 Oktober 2019
 Balas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Dujikan :

Prodi Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Syalfu, S.E., MM

Suwamo, SE., M.Si

Dedi Kushariyadi, S.E., M.SA



UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl.Sumatera 101 GKB Gresik, Telp 0813324 6789

DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GASAL 2019/2020

Nama Penyaji : Tyagita Wahyu Laraswati
NIM : 16 321 040
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 16 Januari 2020
Penguji I : Umaimah, S.E., M.Ak

No.	Uraian	Halaman
1.	Dibg UAN, all COTK → del Copy	

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Penguji I

Umaimah, S.E., M.Ak

BERITA ACARA TTD REVISI






UNIVERSITAS MUHAMMADIYAH GRESIK
FAKULTAS EKONOMI DAN BISNIS
Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Tyagita Wahyu Laraswati
NIM : 16 321 040
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Profitabilitas, Leverage, Ukuran Perusahaan dan Good Corporate Governance Terhadap Tax Avoidance

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Suwamo, SE., M.Si	1. 	1 30-01-2020 ✓
2. Dedi Kushariyadi, S.E., M.SA	2. 	2 29 Jan 2020
3. Umaimah, S.E., MAk	3. 	3 21-1-2020
4. -	4	4

Catatan :
Setiap mahasiswa/wi mengisi rangkap 2 (dua)