

LAMPIRAN – LAMPIRAN

Lampiran 1 Pemilihan Sampel

No.	Emiten	Kriteria					Sampel
		I	II	III	IV	V	
Sektor Industri Dasar dan Kimia							
Sub Sektor Semen							
1	INTP (Indocement Tunggal Prakasa Tbk)	O	X	X	X	X	X
2	SMBR (Semen Baturaja Persero Tbk)	O	X	X	X	X	X
3	SMCB (Holcim Indonesia Tbk d.h Semen Cibinong Tbk)	O	O	O	X	X	X
4	SMGR (Semen Indonesia Tbk d.h Semen Gresik)	O	X	X	X	X	X
5	WSBP (Waskita Beton Precast Tbk)	O	X	X	X	X	X
6	WTON (Wijaya Karya Beton Tbk)	O	X	X	X	X	X
Jumlah		6	1	1	0	0	0
Sub Sektor Keramik, Porselen, & Kaca							
1	AMFG (Asahimas Flat Glass Tbk)	O	X	X	X	X	X
2	ARNA (Arwana Citra Mulia Tbk)	O	X	X	X	X	X
3	IKAI (Inti Keramik Alam Asri Industri Tbk)	O	X	X	X	X	X
4	KIAS (Keramika Indonesia Assosiasi Tbk)	O	O	O	X	X	X
5	MARK (Mark Dynamics Indonesia Tbk)	O	X	X	X	X	X
6	MLIA (Mulia Industrindo Tbk)	O	O	X	X	X	X
7	TOTO (Surya Toto Indonesia Tbk)	O	O	O	O	O	O
Jumlah		7	3	2	1	1	1
Sub Sektor Logam & Sejenisnya							
1	ALKA (Alaska Industrindo Tbk)	O	O	O	X	X	X
2	ALMI (Alumindo Light Metal Industry Tbk)	O	O	O	X	X	X
3	BAJA (Saranaentral Bajatama Tbk)	O	O	O	X	X	X
4	BTON (Beton Jaya Manunggal Tbk)	O	O	O	X	X	X
5	CTBN (Citra Turbindo Tbk)	O	O	X	X	X	X
6	GDST (Gunawan Dianjaya Steel Tbk)	O	O	O	X	X	X
7	INAI (Indal Alumunium Industry Tbk)	O	O	O	O	O	O
8	ISSP (Steel Pipe Industry of Indonesia)	O	X	X	X	X	X

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

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

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

11	SIMA (Siwani Makmur Tbk)	0	0	0	X	X	X
12	TALF (Tunas Alfin Tbk)	0	X	X	X	X	X
13	TRST (Trias Sentosa Tbk)	0	X	X	X	X	X
14	YPAS (Yana Prima Hasta Persada Tbk)	0	0	0	X	X	X
Jumlah		14	7	5	2	2	2

Sub Sektor Pakan Ternak							
1	CPIN (Charoen Pokphand Indonesia Tbk)	0	0	0	0	0	0
2	JPFA (Japfa Comfeed Indonesia Tbk)	0	X	X	X	X	X
3	MAIN (Malindo Feedmill Tbk)	0	0	0	X	X	X
4	SIPD (Searad Produce Tbk)	0	0	0	X	X	X
Jumlah		4	3	3	1	1	1

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

Sub Sektor Pulp & Kertas							
1	ALDO (Alkindo Naratama Tbk)	0	X	X	X	X	X
2	DAJK (Dwi Anekajaya Kemasindo Tbk)	0	X	X	X	X	X
3	FASW (Fajar Surya Wisesa Tbk)	0	X	X	X	X	X
4	INKP (Indah Kiat Pulp & paper Tbk)	0	0	X	X	X	X
5	INRU (Toba Pulp Lestari Tbk)	0	0	X	X	X	X
6	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	0	0	0	X	X	X
7	KDSI (Kedaung Setia Industrial Tbk)	0	0	0	0	0	0
8	SPMA (Suparma Tbk)	0	0	0	X	X	X
9	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)	0	0	X	X	X	X
Jumlah		9	6	3	1	1	1

Sektor Aneka Industri

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

Sub Sektor Otomotif dan Komponen							
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1	ASII (Astra International Tbk)	O	X	X	X	X	X
2	AUTO (Astra Otoparts Tbk)	O	X	X	X	X	X
3	BOLT (Garuda Metalindo Tbk)	O	X	X	X	X	X
4	BRAM (Indo Kordsa Tbk d.h Branta Mulia Tbk)	O	O	X	X	X	X
5	GDYR (Goodyear Indonesia Tbk)	O	O	X	X	X	X
6	GJTL (Gajah Tunggal Tbk)	O	X	X	X	X	X
7	IMAS (Indomobil Sukses International Tbk)	O	O	O	X	X	X
8	INDS (Indospring Tbk)	O	X	X	X	X	X
9	LPIN (Multi Prima Sejahtera Tbk d.h Lippo Enterprises Tbk)	O	O	O	X	X	X
10	MASA (Multistrada Arah Sarana Tbk)	O	O	X	X	X	X
11	NIPS (Nippers Tbk)	O	X	X	X	X	X
12	PRAS (Prima Alloy Steel Universal Tbk)	O	X	X	X	X	X
13	SMSM (Selamat Sempurna Tbk)	O	O	O	O	O	O
Jumlah		13	6	3	1	1	1

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

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

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

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

Sektor Industri Barang Konsumsi

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

19	ULTJ (Ultrajaya Milk Industri and Trading Company Tbk)	0	0	0	0	0	0
Jumlah		18	10	10	7	5	5

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

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

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

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

Jumlah	4	2	2	1	1	1
Jumlah Sampel Akhir	154	94	67	36	34	34

Keterangan	Jumlah
I. Perusahaan manufaktur yang terdaftar di BEI 2016-2018	154
II. Secara rutin mempublikasikan laporan keuangan lengkap	94
III. Melaporkan laporan keuangan dalam mata uang rupiah	67
IV. Menghasilkan laba selama periode yang diteliti	36
V. Memiliki porsi saham yang dimiliki manajer	34
Total perusahaan yang memenuhi kriteria	34
Total perusahaan*periode penelitian (2016-2018)	102
Jumlah sampel yang dapat diolah	102

Sumber: Data dari www.sahamok.com diolah

Lampiran 2 Hasil Perhitungan Accrual Quality

No.	Emiten	Tahun	RSST Accrual= $(\Delta WC + \Delta NWC + \Delta FIN) / (\text{Average Total Asset})$				Accrual Quality
			ΔWC	ΔNCO	ΔFIN	Ave. Tot Assets	
1	ADES	2016	47,189,000,000	70,964,000,000	(58,236,000,000)	710,351,500,000	0.08
2	ADES	2017	(74,792,000,000)	103,913,000,000	(39,920,000,000)	803,857,500,000	-0.01
3	ADES	2018	52,383,000,000	47,914,000,000	(58,903,000,000)	860,755,500,000	0.05
4	AKPI	2016	69,063,477,000	(909,265,054,276)	278,246,694,000	2,749,526,161,000	-0.20
5	AKPI	2017	(57,512,113,000)	(2,526,493,000)	(123,780,472,000)	2,680,617,511,500	-0.07
6	AKPI	2018	(23,397,881,000)	88,233,281,000	(211,699,680,000)	2,907,868,162,500	-0.05
7	BATA	2016	15,886,079,000	(3,204,309,000)	483,128,000	800,000,445,500	0.02
8	BATA	2017	11,291,444,000	16,894,032,000	(28,794,865,000)	830,217,074,000	0.00
9	BATA	2018	37,548,186,000	19,573,858,000	36,333,637,000	866,273,728,000	0.11
10	BUDI	2016	288,000,000	65,859,000,000	393,877,000,000	3,098,880,000,000	0.15
11	BUDI	2017	5,959,000,000	72,520,000,000	22,069,000,000	2,935,631,500,000	0.03
12	BUDI	2018	(2,871,000,000)	8,873,000,000	(421,740,000,000)	3,166,218,000,000	-0.13
13	CINT	2016	(13,694,068,259)	25,550,454,058	(3,338,766,708)	391,072,060,701	0.02
14	CINT	2017	12,231,252,463	65,558,919,775	(26,256,152,857)	437,957,234,121	0.12
15	CINT	2018	(6,068,155,618)	4,517,931,851	(7,106,092,028)	483,979,938,371	-0.02
16	CPIN	2016	(42,064,000,000)	(287,642,000,000)	2,079,107,000,000	24,444,954,500,000	0.07
17	CPIN	2017	393,790,000,000	433,394,000,000	1,206,668,000,000	24,363,793,500,000	0.08
18	CPIN	2018	2,703,913,000,000	747,286,000,000	566,269,000,000	26,083,855,500,000	0.15
19	DLTA	2016	148,704,263,000	19,422,688,000	(2,797,025,000)	1,118,059,283,000	0.15

20	DLTA	2017	156,599,680,000	(15,396,377,000)	(10,774,730,000)	1,269,319,707,500	0.10
21	DLTA	2018	125,036,870,000	(24,977,397,000)	(43,155,987,000)	1,432,179,967,500	0.04
22	DVLA	2016	(52,992,332,000)	126,051,267,000	(45,126,049,000)	1,453,821,897,500	0.02
23	DVLA	2017	39,493,152,000	(5,195,918,000)	(64,772,132,000)	1,586,125,852,500	-0.02
24	DVLA	2018	52,802,270,000	(3,769,695,000)	60,014,718,000	1,661,853,943,000	0.07
25	EKAD	2016	64,072,877,346	259,608,870,821	(13,154,360,604)	546,100,113,104	0.57
26	EKAD	2017	57,213,411,968	20,862,152,188	(26,022,238,268)	749,638,138,440	0.07
27	EKAD	2018	48,080,053,896	9,253,573,991	919,506,685	825,017,550,286	0.07
28	GGRM	2016	1,771,263,000,000	531,479,000,000	1,660,098,000,000	63,228,523,500,000	0.06
29	GGRM	2017	858,840,000,000	1,526,979,000,000	(734,860,000,000)	64,855,782,000,000	0.03
30	GGRM	2018	2,127,704,000,000	817,060,000,000	608,332,000,000	67,928,574,500,000	0.05
31	HMSP	2016	1,950,362,000,000	656,102,000,000	(2,338,214,000,000)	40,259,500,500,000	0.01
32	HMSP	2017	478,366,000,000	98,721,000,000	(693,607,000,000)	42,824,670,000,000	0.00
33	HMSP	2018	1,340,100,000,000	(196,817,000,000)	(2,209,045,000,000)	44,871,741,500,000	-0.02
34	INAI	2016	(475,361,415)	(17,878,407,130)	17,257,612,357	1,334,645,854,996	0.00
35	INAI	2017	(9,362,380,259)	(13,832,019,341)	146,753,278,184	1,276,474,479,288	0.10
36	INAI	2018	956,939,418,799	920,540,072,693	(160,246,943,688)	1,307,300,071,608	1.31
37	INCI	2016	2,139,243,859	88,330,570,284	(11,030,161,276)	219,448,723,829	0.36
38	INCI	2017	18,689,791,490	7,639,737,767	(8,883,646,593)	286,569,885,837	0.06
39	INCI	2018	11,408,785,162	41,621,963,437	(36,001,712,972)	347,575,544,143	0.05
40	INDF	2016	(7,943,205,000,000)	(3,355,467,000,000)	11,298,156,000,000	87,003,020,500,000	0.00
41	INDF	2017	1,544,366,000,000	1,685,487,000,000	(2,371,485,000,000)	85,287,696,000,000	0.01
42	INDF	2018	(9,241,852,000,000)	3,910,448,000,000	(1,536,248,000,000)	92,469,336,500,000	-0.07
43	JECC	2016	94,981,847,000	21,873,862,000	(123,534,412,000)	1,472,837,328,500	0.00
44	JECC	2017	(64,959,336,000)	177,482,276,000	(263,181,636,000)	1,757,597,964,000	-0.09
45	JECC	2018	53,093,992,000	32,515,334,000	(91,755,959,000)	2,004,803,172,500	0.00
46	KBLM	2016	87,106,472,394	(32,488,112,792)	39,474,247,402	646,738,541,989	0.15
47	KBLM	2017	22,942,758,200	442,005,532,409	(125,334,180,616)	937,145,107,193	0.36
48	KBLM	2018	26,347,202,502	7,646,516,454	(33,116,924,053)	1,266,778,662,922	0.00
49	KDSI	2016	34,573,959,822	(13,145,840,958)	75,683,645,346	1,159,683,344,708	0.08
50	KDSI	2017	(1,441,949,556)	54,422,012,732	(120,263,492,069)	1,235,282,374,083	-0.05
51	KDSI	2018	(12,800,640,775)	80,128,860,792	6,506,791,404	1,359,854,096,064	0.05
52	KLBF	2016	872,756,862,958	709,662,572,473	(8,139,575,851)	14,461,213,296,048	0.11
53	KLBF	2017	560,034,657,452	936,327,197,907	23,648,561,629	15,921,124,313,496	0.10
54	KLBF	2018	546,718,256,883	927,090,847,079	(132,077,550,176)	17,381,222,780,852	0.08
55	LMSH	2016	(15,309,889,239)	19,896,818,207	(24,170,326,231)	148,305,460,146	-0.13
56	LMSH	2017	5,853,624,287	7,039,943,111	13,970,276,365	161,995,798,045	0.17
57	LMSH	2018	5,633,388,940	(3,154,387,126)	4,206,351,900	160,595,353,497	0.04

58	MLBI	2016	80,269,000,000	(17,118,000,000)	(120,025,000,000)	2,187,945,500,000	-0.03
59	MLBI	2017	197,734,000,000	59,453,000,000	9,225,000,000	2,392,558,000,000	0.11
60	MLBI	2018	(122,689,000,000)	227,307,000,000	(276,792,000,000)	2,699,789,500,000	-0.06
61	RICY	2016	(11,117,809,689)	(841,233,189)	(79,217,991,253)	1,243,438,896,449	-0.07
62	RICY	2017	42,434,438,433	(8,103,307,465)	(67,994,561,585)	1,331,564,356,644	-0.03
63	RICY	2018	52,488,637,223	(8,394,375,499)	(150,513,152,200)	1,457,023,521,557	-0.07
64	ROTI	2016	211,841,874,392	76,893,529,724	40,899,598,470	2,812,982,247,876	0.12
65	ROTI	2017	663,848,394,104	254,901,749,731	(248,070,907,290)	3,739,607,284,065	0.18
66	ROTI	2018	58,226,241,410	269,991,193,744	270,332,350,719	4,476,692,045,147	0.13
67	SKBM	2016	7,353,391,262	59,256,950,901	(212,870,916,307)	883,070,630,357	-0.17
68	SKBM	2017	274,383,050,127	304,370,463,041	33,477,710,712	1,312,342,243,525	0.47
69	SKBM	2018	(89,139,455,819)	133,567,877,560	(130,999,404,792)	1,697,196,723,527	-0.05
70	SMSM	2016	148,519,000,000	(39,419,000,000)	92,857,000,000	2,237,424,000,000	0.09
71	SMSM	2017	204,292,000,000	68,725,000,000	63,681,000,000	2,349,040,500,000	0.14
72	SMSM	2018	233,469,000,000	46,886,000,000	(8,465,000,000)	2,622,272,000,000	0.10
73	SRSN	2016	(32,158,034,000)	107,090,035,000	(85,919,593,000)	645,611,509,000	-0.02
74	SRSN	2017	19,113,828,000	(5,412,809,000)	77,875,516,000	684,938,079,000	0.13
75	SRSN	2018	41,182,934,000	8,335,623,000	28,231,360,000	669,751,832,500	0.12
76	STAR	2016	8,504,890,053	(72,371,375,355)	99,183,141,761	709,603,943,623	0.05
77	STAR	2017	12,259,243,096	(531,552,386)	65,738,652,133	652,446,196,009	0.12
78	STAR	2018	11,718,928,557	(93,830,183,433)	83,321,320,798	615,330,522,383	0.00
79	TCID	2016	64,160,102,574	185,335,198,333	(178,858,034,112)	2,133,598,943,402	0.03
80	TCID	2017	62,769,725,352	74,697,259,686	(101,525,617,642)	2,273,454,113,766	0.02
81	TCID	2018	85,222,722,700	26,151,112,784	31,035,996,287	2,403,475,350,616	0.06
82	TOTO	2016	(86,884,620,075)	293,270,234,951	(221,084,458,537)	2,510,490,898,734	-0.01
83	TOTO	2017	41,990,103,728	(235,848,059,689)	379,341,936,072	2,703,965,876,882	0.07
84	TOTO	2018	142,624,695,487	4,386,611,706,480	163,007,443,585	2,861,805,302,773	1.64
85	TRIS	2016	(20,568,151,046)	1,053,961,592	(17,935,627,864)	607,023,798,793	-0.06
86	TRIS	2017	(9,572,574,452)	10,998,766,809	104,337,250,830	592,334,742,249	0.18
87	TRIS	2018	(4,599,817,113)	(15,933,348,378)	(67,052,704,143)	588,991,300,656	-0.15
88	TSPC	2016	123,235,208,891	218,136,739,982	(166,344,349)	6,435,268,224,321	0.05
89	TSPC	2017	315,071,764,620	239,853,052,002	(457,397,733,645)	7,010,353,829,230	0.01
90	TSPC	2018	44,844,773,720	356,045,999,726	(86,504,742,839)	7,652,437,684,674	0.04
91	ULTJ	2016	739,359,124,766	(114,528,163,053)	34,998,523,758	3,889,597,955,124	0.17
92	ULTJ	2017	338,069,000,000	493,954,858,148	(339,600,858,148)	4,713,070,000,000	0.10
93	ULTJ	2018	(461,005,000,000)	995,424,000,000	217,246,000,000	5,371,405,500,000	0.14
94	UNIT	2016	21,344,974,403	(30,042,222,861)	28,673,707,927	451,726,281,289	0.04
95	UNIT	2017	17,943,623,619	(19,648,068,641)	7,765,064,968	429,648,901,625	0.01

96	UNIT	2018	20,466,719,594	(19,625,951,072)	7,372,727,493	423,043,136,013	0.02
97	UNVR	2016	(785,537,000,000)	1,050,755,000,000	(1,138,852,000,000)	16,237,820,000,000	-0.05
98	UNVR	2017	(300,704,000,000)	807,192,000,000	(1,691,588,000,000)	17,826,054,000,000	-0.07
99	UNVR	2018	1,780,912,000,000	233,163,000,000	1,788,188,000,000	19,214,691,500,000	0.20
100	WIIM	2016	56,104,856,787	2,617,875,741	36,655,468,912	1,348,167,088,833	0.07
101	WIIM	2017	(2,831,700,215)	10,701,217,113	112,049,517,601	1,289,673,112,658	0.09
102	WIIM	2018	38,395,753,668	201,929,255,445	1,157,841,538	1,240,643,003,800	0.19

Lampiran 3 Hasil Perhitungan Financial Performance

No.	Emiten	Tahun	Financial Performance = CR + CI + CSS + CE					Financial Performance
			CR	CI	CSS	CE		
1	ADES	2016	0.038	-0.01	0.07	0.02	0.08	
2	ADES	2017	-0.015	0.02	0.00	-0.03	-0.01	
3	ADES	2018	-0.010	0.00	0.05	0.01	0.05	
4	AKPI	2016	-0.040	-0.03	0.33	0.01	-0.20	
5	AKPI	2017	0.029	0.03	-0.17	-0.01	-0.07	
6	AKPI	2018	0.036	0.03	-0.06	0.02	-0.05	
7	BATA	2016	0.003	0.05	-0.10	-0.11	0.02	
8	BATA	2017	0.001	0.07	-0.04	0.01	0.00	
9	BATA	2018	-0.002	-0.01	0.07	0.01	0.11	
10	BUDI	2016	-0.187	0.03	1.75	0.01	0.15	
11	BUDI	2017	0.037	0.00	-0.23	0.00	0.03	
12	BUDI	2018	0.057	0.07	-0.23	0.00	-0.13	
13	CINT	2016	-0.011	-0.01	0.13	-0.03	0.02	
14	CINT	2017	-0.019	0.03	0.34	0.01	0.12	
15	CINT	2018	0.009	0.08	-0.12	-0.04	-0.02	
16	CPIN	2016	-0.022	-0.01	0.43	0.01	0.07	
17	CPIN	2017	-0.004	0.02	0.27	0.01	0.08	
18	CPIN	2018	0.016	0.02	-0.06	0.07	0.15	
19	DLTA	2016	0.000	0.00	0.10	0.04	0.15	
20	DLTA	2017	-0.002	0.00	0.02	-0.01	0.10	
21	DLTA	2018	0.008	0.02	0.06	0.05	0.04	
22	DVLA	2016	0.044	0.01	-0.04	0.02	0.02	
23	DVLA	2017	0.011	0.00	0.04	0.00	-0.02	
24	DVLA	2018	0.052	0.05	-0.08	0.02	0.07	
25	EKAD	2016	0.021	0.02	-0.08	0.05	0.57	
26	EKAD	2017	0.013	0.06	0.01	-0.06	0.07	

27	EKAD	2018	0.015	0.05	0.01	-0.01	0.07
28	GGRM	2016	0.008	0.00	-0.17	0.00	0.06
29	GGRM	2017	0.002	0.01	0.02	0.01	0.03
30	GGRM	2018	-0.030	0.01	12.04	0.00	0.05
31	HMSP	2016	0.021	0.01	-0.19	0.00	0.01
32	HMSP	2017	-0.017	-0.03	0.32	-0.02	0.00
33	HMSP	2018	0.014	-0.06	-0.12	0.01	-0.02
34	INAI	2016	-0.732	0.00	-1.92	0.00	0.00
35	INAI	2017	0.744	-0.05	-0.03	0.00	0.10
36	INAI	2018	-0.005	0.01	0.15	0.00	1.31
37	INCI	2016	0.093	0.05	-0.21	-0.06	0.36
38	INCI	2017	0.077	-0.01	0.03	0.01	0.06
39	INCI	2018	0.031	0.10	0.13	-0.01	0.05
40	INDF	2016	0.004	0.01	-0.04	0.02	0.00
41	INDF	2017	0.005	0.01	-0.03	0.00	0.01
42	INDF	2018	0.004	0.02	-0.02	-0.01	-0.07
43	JECC	2016	0.042	0.03	0.07	0.09	0.00
44	JECC	2017	-0.014	0.10	0.12	-0.04	-0.09
45	JECC	2018	0.032	0.02	0.20	0.00	0.00
46	KBLM	2016	-0.090	0.02	0.47	0.01	0.15
47	KBLM	2017	0.102	-0.01	-0.24	0.01	0.36
48	KBLM	2018	0.053	0.05	-0.21	-0.01	0.00
49	KDSI	2016	0.030	-0.01	0.05	0.03	0.08
50	KDSI	2017	0.039	0.05	-0.01	0.02	-0.05
51	KDSI	2018	-0.033	0.04	0.16	0.00	0.05
52	KLBF	2016	0.019	0.02	-0.03	0.01	0.11
53	KLBF	2017	0.015	0.01	-0.05	-0.01	0.10
54	KLBF	2018	0.022	0.00	-0.07	-0.01	0.08
55	LMSH	2016	-0.010	0.14	-0.03	0.03	-0.13
56	LMSH	2017	-0.011	-0.05	0.39	0.04	0.17
57	LMSH	2018	0.016	-0.02	-0.06	-0.06	0.04
58	MLBI	2016	0.036	0.02	-0.10	0.22	-0.03
59	MLBI	2017	0.118	0.00	-0.46	0.10	0.11
60	MLBI	2018	0.012	0.00	0.02	-0.10	-0.06
61	RICY	2016	0.030	0.05	-0.04	0.00	-0.07
62	RICY	2017	0.005	0.06	0.21	0.00	-0.03
63	RICY	2018	0.000	0.08	0.24	0.00	-0.07
64	ROTI	2016	0.011	0.00	0.02	-0.01	0.12
65	ROTI	2017	0.012	0.00	-0.15	-0.06	0.18
66	ROTI	2018	0.020	0.00	-0.11	-0.01	0.13
67	SKBM	2016	0.072	0.15	-0.31	-0.03	-0.17

68	SKBM	2017	0.032	0.04	-0.03	-0.01	0.47
69	SKBM	2018	0.027	0.01	-0.13	-0.01	-0.05
70	SMSM	2016	0.057	0.00	-0.15	-0.01	0.09
71	SMSM	2017	0.017	0.04	0.09	0.01	0.14
72	SMSM	2018	0.065	0.04	-0.03	0.01	0.10
73	SRSN	2016	0.002	0.06	-0.07	-0.01	-0.02
74	SRSN	2017	-0.033	0.00	0.28	0.01	0.13
75	SRSN	2018	0.049	-0.05	-0.12	0.03	0.12
76	STAR	2016	-0.012	-0.01	-0.80	0.00	0.05
77	STAR	2017	-0.005	-0.04	-0.04	0.00	0.12
78	STAR	2018	0.013	0.00	-0.05	0.00	0.00
79	TCID	2016	-0.051	0.05	0.42	-0.20	0.03
80	TCID	2017	0.033	-0.03	-0.12	0.00	0.02
81	TCID	2018	-0.005	0.05	0.01	-0.01	0.06
82	TOTO	2016	-0.023	0.02	0.02	-0.06	-0.01
83	TOTO	2017	0.020	-0.01	-0.06	0.04	0.07
84	TOTO	2018	-0.032	0.03	0.24	0.02	1.64
85	TRIS	2016	0.009	-0.01	0.01	-0.03	-0.06
86	TRIS	2017	-0.058	0.00	0.17	-0.02	0.18
87	TRIS	2018	0.019	0.10	0.00	0.01	-0.15
88	TSPC	2016	0.004	0.02	0.07	0.00	0.05
89	TSPC	2017	0.023	0.02	-0.10	-0.01	0.01
90	TSPC	2018	0.008	0.00	0.00	-0.01	0.04
91	ULTJ	2016	0.004	0.01	0.03	0.02	0.17
92	ULTJ	2017	0.009	-0.02	-0.04	-0.03	0.10
93	ULTJ	2018	0.005	0.00	0.06	-0.02	0.14
94	UNIT	2016	-0.004	-0.01	-0.07	0.00	0.04
95	UNIT	2017	0.008	0.02	-0.13	0.00	0.01
96	UNIT	2018	0.008	0.02	-0.11	0.00	0.02
97	UNVR	2016	0.029	0.00	-0.04	0.00	-0.05
98	UNVR	2017	0.057	0.00	-0.19	0.00	-0.07
99	UNVR	2018	0.014	0.01	-0.04	0.08	0.20
100	WIIM	2016	0.001	0.01	-0.10	-0.02	0.07
101	WIIM	2017	-0.005	-0.09	-0.04	-0.05	0.09
102	WIIM	2018	0.003	-0.01	-0.11	0.01	0.19

Lampiran 4 Hasil Perhitungan Stabilitas Keuangan

No.	Emiten	Tahun	X1	Total Aset	Total Aset t-1
			ACHANGE		
1	ADES	2016	0.175	Rp 767,479,000,000	Rp 653,224,000,000
2	ADES	2017	0.095	Rp 840,236,000,000	Rp 767,479,000,000
3	ADES	2018	0.049	Rp 881,275,000,000	Rp 840,236,000,000
4	AKPI	2016	-0.093	Rp 2,615,909,190,000	Rp 2,883,143,132,000
5	AKPI	2017	0.049	Rp 2,745,325,833,000	Rp 2,615,909,190,000
6	AKPI	2018	0.118	Rp 3,070,410,492,000	Rp 2,745,325,833,000
7	BATA	2016	0.012	Rp 804,742,917,000	Rp 795,257,974,000
8	BATA	2017	0.063	Rp 855,691,231,000	Rp 804,742,917,000
9	BATA	2018	0.025	Rp 876,856,225,000	Rp 855,691,231,000
10	BUDI	2016	-0.102	Rp 2,931,807,000,000	Rp 3,265,953,000,000
11	BUDI	2017	0.003	Rp 2,939,456,000,000	Rp 2,931,807,000,000
12	BUDI	2018	0.154	Rp 3,392,980,000,000	Rp 2,939,456,000,000
13	CINT	2016	0.043	Rp 399,336,626,636	Rp 382,807,494,765
14	CINT	2017	0.193	Rp 476,577,841,605	Rp 399,336,626,636
15	CINT	2018	0.031	Rp 491,382,035,136	Rp 476,577,841,605
16	CPIN	2016	-0.019	Rp 24,204,994,000,000	Rp 24,684,915,000,000
17	CPIN	2017	0.013	Rp 24,522,593,000,000	Rp 24,204,994,000,000
18	CPIN	2018	0.127	Rp 27,645,118,000,000	Rp 24,522,593,000,000
19	DLTA	2016	0.154	Rp 1,197,796,650,000	Rp 1,038,321,916,000
20	DLTA	2017	0.119	Rp 1,340,842,765,000	Rp 1,197,796,650,000
21	DLTA	2018	0.136	Rp 1,523,517,170,000	Rp 1,340,842,765,000
22	DVLA	2016	0.113	Rp 1,531,365,558,000	Rp 1,376,278,237,000
23	DVLA	2017	0.072	Rp 1,640,886,147,000	Rp 1,531,365,558,000
24	DVLA	2018	0.026	Rp 1,682,821,739,000	Rp 1,640,886,147,000
25	EKAD	2016	0.803	Rp 702,508,630,708	Rp 389,691,595,500
26	EKAD	2017	0.134	Rp 796,767,646,172	Rp 702,508,630,708
27	EKAD	2018	0.071	Rp 853,267,454,400	Rp 796,767,646,172
28	GGRM	2016	-0.009	Rp 62,951,634,000,000	Rp 63,505,413,000,000
29	GGRM	2017	0.060	Rp 66,759,930,000,000	Rp 62,951,634,000,000
30	GGRM	2018	0.035	Rp 69,097,219,000,000	Rp 66,759,930,000,000
31	HMSP	2016	0.118	Rp 42,508,277,000,000	Rp 38,010,724,000,000
32	HMSP	2017	0.015	Rp 43,141,063,000,000	Rp 42,508,277,000,000
33	HMSP	2018	0.080	Rp 46,602,420,000,000	Rp 43,141,063,000,000
34	INAI	2016	0.007	Rp 1,339,032,413,455	Rp 1,330,259,296,537
35	INAI	2017	-0.093	Rp 1,213,916,545,120	Rp 1,339,032,413,455
36	INAI	2018	0.154	Rp 1,400,683,598,096	Rp 1,213,916,545,120
37	INCI	2016	0.589	Rp 269,351,381,344	Rp 169,546,066,314
38	INCI	2017	0.128	Rp 303,788,390,330	Rp 269,351,381,344
39	INCI	2018	0.288	Rp 391,362,697,956	Rp 303,788,390,330

40	INDF	2016	-0.105	Rp 82,174,515,000,000	Rp 91,831,526,000,000
41	INDF	2017	0.076	Rp 88,400,877,000,000	Rp 82,174,515,000,000
42	INDF	2018	0.092	Rp 96,537,796,000,000	Rp 88,400,877,000,000
43	JECC	2016	0.168	Rp 1,587,210,576,000	Rp 1,358,464,081,000
44	JECC	2017	0.215	Rp 1,927,985,352,000	Rp 1,587,210,576,000
45	JECC	2018	0.080	Rp 2,081,620,993,000	Rp 1,927,985,352,000
46	KBLM	2016	-0.023	Rp 639,091,366,917	Rp 654,385,717,061
47	KBLM	2017	0.933	Rp 1,235,198,847,468	Rp 639,091,366,917
48	KBLM	2018	0.051	Rp 1,298,358,478,375	Rp 1,235,198,847,468
49	KDSI	2016	-0.030	Rp 1,142,273,020,550	Rp 1,177,093,668,866
50	KDSI	2017	0.163	Rp 1,328,291,727,616	Rp 1,142,273,020,550
51	KDSI	2018	0.048	Rp 1,391,416,464,512	Rp 1,328,291,727,616
52	KLBF	2016	0.112	Rp 15,226,009,210,657	Rp 13,696,417,381,439
53	KLBF	2017	0.091	Rp 16,616,239,416,335	Rp 15,226,009,210,657
54	KLBF	2018	0.092	Rp 18,146,206,145,369	Rp 16,616,239,416,335
55	LMSH	2016	0.217	Rp 162,828,169,250	Rp 133,782,751,041
56	LMSH	2017	-0.010	Rp 161,163,426,840	Rp 162,828,169,250
57	LMSH	2018	-0.007	Rp 160,027,280,153	Rp 161,163,426,840
58	MLBI	2016	0.083	Rp 2,275,038,000,000	Rp 2,100,853,000,000
59	MLBI	2017	0.103	Rp 2,510,078,000,000	Rp 2,275,038,000,000
60	MLBI	2018	0.151	Rp 2,889,501,000,000	Rp 2,510,078,000,000
61	RICY	2016	0.076	Rp 1,288,683,925,006	Rp 1,198,193,867,892
62	RICY	2017	0.067	Rp 1,374,444,788,282	Rp 1,288,683,925,006
63	RICY	2018	0.120	Rp 1,539,602,254,832	Rp 1,374,444,788,282
64	ROTI	2016	0.079	Rp 2,919,640,858,718	Rp 2,706,323,637,034
65	ROTI	2017	0.562	Rp 4,559,573,709,411	Rp 2,919,640,858,718
66	ROTI	2018	-0.036	Rp 4,393,810,380,883	Rp 4,559,573,709,411
67	SKBM	2016	0.310	Rp 1,001,657,012,004	Rp 764,484,248,710
68	SKBM	2017	0.620	Rp 1,623,027,475,045	Rp 1,001,657,012,004
69	SKBM	2018	0.091	Rp 1,771,365,972,009	Rp 1,623,027,475,045
70	SMSM	2016	0.016	Rp 2,254,740,000,000	Rp 2,220,108,000,000
71	SMSM	2017	0.084	Rp 2,443,341,000,000	Rp 2,254,740,000,000
72	SMSM	2018	0.146	Rp 2,801,203,000,000	Rp 2,443,341,000,000
73	SRSN	2016	0.249	Rp 717,149,704,000	Rp 574,073,314,000
74	SRSN	2017	-0.090	Rp 652,726,454,000	Rp 717,149,704,000
75	SRSN	2018	0.052	Rp 686,777,211,000	Rp 652,726,454,000
76	STAR	2016	-0.053	Rp 690,187,353,961	Rp 729,020,533,284
77	STAR	2017	-0.109	Rp 614,705,038,056	Rp 690,187,353,961
78	STAR	2018	0.002	Rp 615,956,006,710	Rp 614,705,038,056
79	TCID	2016	0.049	Rp 2,185,101,038,101	Rp 2,082,096,848,703
80	TCID	2017	0.081	Rp 2,361,807,189,430	Rp 2,185,101,038,101

81	TCID	2018	0.035	Rp 2,445,143,511,801	Rp 2,361,807,189,430
82	TOTO	2016	0.058	Rp 2,581,440,938,262	Rp 2,439,540,859,205
83	TOTO	2017	0.095	Rp 2,826,490,815,501	Rp 2,581,440,938,262
84	TOTO	2018	0.025	Rp 2,897,119,790,044	Rp 2,826,490,815,501
85	TRIS	2016	0.114	Rp 639,701,164,511	Rp 574,346,433,075
86	TRIS	2017	-0.148	Rp 544,968,319,987	Rp 639,701,164,511
87	TRIS	2018	0.162	Rp 633,014,281,325	Rp 544,968,319,987
88	TSPC	2016	0.048	Rp 6,585,807,349,438	Rp 6,284,729,099,203
89	TSPC	2017	0.129	Rp 7,434,900,309,021	Rp 6,585,807,349,438
90	TSPC	2018	0.059	Rp 7,869,975,060,326	Rp 7,434,900,309,021
91	ULTJ	2016	0.198	Rp 4,239,200,000,000	Rp 3,539,995,910,248
92	ULTJ	2017	0.224	Rp 5,186,940,000,000	Rp 4,239,200,000,000
93	ULTJ	2018	0.071	Rp 5,555,871,000,000	Rp 5,186,940,000,000
94	UNIT	2016	-0.080	Rp 432,913,180,372	Rp 470,539,382,206
95	UNIT	2017	-0.015	Rp 426,384,622,878	Rp 432,913,180,372
96	UNIT	2018	-0.016	Rp 419,701,649,147	Rp 426,384,622,878
97	UNVR	2016	0.065	Rp 16,745,695,000,000	Rp 15,729,945,000,000
98	UNVR	2017	0.129	Rp 18,906,413,000,000	Rp 16,745,695,000,000
99	UNVR	2018	0.033	Rp 19,522,970,000,000	Rp 18,906,413,000,000
100	WIIM	2016	0.008	Rp 1,353,634,132,275	Rp 1,342,700,045,391
101	WIIM	2017	-0.095	Rp 1,225,712,093,041	Rp 1,353,634,132,275
102	WIIM	2018	0.024	Rp 1,255,573,914,558	Rp 1,225,712,093,041

Lampiran 5 Hasil Perhitungan Target Keuangan

No.	Emiten	Tahun	X2	Laba Setelah Pajak	Total Aset
			ROA		
1	ADES	2016	0.073	Rp 55,951,000,000	Rp 767,479,000,000
2	ADES	2017	0.046	Rp 38,242,000,000	Rp 840,236,000,000
3	ADES	2018	0.060	Rp 52,958,000,000	Rp 881,275,000,000
4	AKPI	2016	0.020	Rp 52,393,857,000	Rp 2,615,909,190,000
5	AKPI	2017	0.005	Rp 13,333,970,000	Rp 2,745,325,833,000
6	AKPI	2018	0.021	Rp 64,226,271,000	Rp 3,070,410,492,000
7	BATA	2016	0.052	Rp 42,231,663,000	Rp 804,742,917,000
8	BATA	2017	0.063	Rp 53,654,376,000	Rp 855,691,231,000
9	BATA	2018	0.077	Rp 67,944,867,000	Rp 876,856,225,000
10	BUDI	2016	0.013	Rp 38,624,000,000	Rp 2,931,807,000,000
11	BUDI	2017	0.016	Rp 45,691,000,000	Rp 2,939,456,000,000
12	BUDI	2018	0.015	Rp 50,467,000,000	Rp 3,392,980,000,000
13	CINT	2016	0.052	Rp 20,619,309,858	Rp 399,336,626,636
14	CINT	2017	0.062	Rp 29,648,261,092	Rp 476,577,841,605
15	CINT	2018	0.028	Rp 13,554,152,162	Rp 491,382,035,136
16	CPIN	2016	0.092	Rp 2,225,402,000,000	Rp 24,204,994,000,000
17	CPIN	2017	0.102	Rp 2,496,787,000,000	Rp 24,522,593,000,000
18	CPIN	2018	0.165	Rp 4,551,485,000,000	Rp 27,645,118,000,000
19	DLTA	2016	0.212	Rp 254,509,268,000	Rp 1,197,796,650,000
20	DLTA	2017	0.209	Rp 279,772,635,000	Rp 1,340,842,765,000
21	DLTA	2018	0.251	Rp 383,129,985,000	Rp 1,523,517,170,000
22	DVLA	2016	0.099	Rp 152,083,400,000	Rp 1,531,365,558,000
23	DVLA	2017	0.099	Rp 162,249,293,000	Rp 1,640,886,147,000
24	DVLA	2018	0.119	Rp 200,651,968,000	Rp 1,682,821,739,000
25	EKAD	2016	0.129	Rp 90,685,821,530	Rp 702,508,630,708
26	EKAD	2017	0.096	Rp 76,195,665,729	Rp 796,767,646,172
27	EKAD	2018	0.087	Rp 74,045,187,763	Rp 853,267,454,400
28	GGRM	2016	0.106	Rp 6,672,682,000,000	Rp 62,951,634,000,000
29	GGRM	2017	0.116	Rp 7,755,347,000,000	Rp 66,759,930,000,000
30	GGRM	2018	0.113	Rp 7,793,068,000,000	Rp 69,097,219,000,000
31	HMSP	2016	0.300	Rp 12,762,229,000,000	Rp 42,508,277,000,000
32	HMSP	2017	0.294	Rp 12,670,534,000,000	Rp 43,141,063,000,000
33	HMSP	2018	0.291	Rp 13,538,418,000,000	Rp 46,602,420,000,000
34	INAI	2016	0.027	Rp 35,552,975,244	Rp 1,339,032,413,455
35	INAI	2017	0.032	Rp 38,651,704,520	Rp 1,213,916,545,120
36	INAI	2018	0.029	Rp 40,463,141,352	Rp 1,400,683,598,096
37	INCI	2016	0.037	Rp 9,988,836,259	Rp 269,351,381,344
38	INCI	2017	0.054	Rp 16,554,272,131	Rp 303,788,390,330
39	INCI	2018	0.043	Rp 16,675,673,703	Rp 391,362,697,956

40	INDF	2016	0.064	Rp 5,266,906,000,000	Rp 82,174,515,000,000
41	INDF	2017	0.058	Rp 5,097,264,000,000	Rp 88,400,877,000,000
42	INDF	2018	0.051	Rp 4,961,851,000,000	Rp 96,537,796,000,000
43	JECC	2016	0.083	Rp 132,423,161,000	Rp 1,587,210,576,000
44	JECC	2017	0.043	Rp 83,355,370,000	Rp 1,927,985,352,000
45	JECC	2018	0.042	Rp 88,428,879,000	Rp 2,081,620,993,000
46	KBLM	2016	0.033	Rp 21,245,022,916	Rp 639,091,366,917
47	KBLM	2017	0.036	Rp 43,994,949,645	Rp 1,235,198,847,468
48	KBLM	2018	0.031	Rp 40,675,096,628	Rp 1,298,358,478,375
49	KDSI	2016	0.041	Rp 47,127,349,067	Rp 1,142,273,020,550
50	KDSI	2017	0.052	Rp 68,965,208,549	Rp 1,328,291,727,616
51	KDSI	2018	0.055	Rp 76,761,902,211	Rp 1,391,416,464,512
52	KLBF	2016	0.154	Rp 2,350,884,933,551	Rp 15,226,009,210,657
53	KLBF	2017	0.148	Rp 2,453,251,410,604	Rp 16,616,239,416,335
54	KLBF	2018	0.138	Rp 2,497,261,964,757	Rp 18,146,206,145,369
55	LMSH	2016	0.038	Rp 6,252,814,811	Rp 162,828,169,250
56	LMSH	2017	0.080	Rp 12,967,113,850	Rp 161,163,426,840
57	LMSH	2018	0.018	Rp 2,886,727,390	Rp 160,027,280,153
58	MLBI	2016	0.432	Rp 982,129,000,000	Rp 2,275,038,000,000
59	MLBI	2017	0.527	Rp 1,322,067,000,000	Rp 2,510,078,000,000
60	MLBI	2018	0.425	Rp 1,228,041,000,000	Rp 2,889,501,000,000
61	RICY	2016	0.011	Rp 14,033,426,519	Rp 1,288,683,925,006
62	RICY	2017	0.012	Rp 16,558,562,698	Rp 1,374,444,788,282
63	RICY	2018	0.012	Rp 18,480,376,458	Rp 1,539,602,254,832
64	ROTI	2016	0.096	Rp 279,777,368,831	Rp 2,919,640,858,718
65	ROTI	2017	0.030	Rp 135,364,021,139	Rp 4,559,573,709,411
66	ROTI	2018	0.029	Rp 127,171,436,363	Rp 4,393,810,380,883
67	SKBM	2016	0.023	Rp 22,545,456,050	Rp 1,001,657,012,004
68	SKBM	2017	0.016	Rp 25,880,464,791	Rp 1,623,027,475,045
69	SKBM	2018	0.009	Rp 15,954,632,472	Rp 1,771,365,972,009
70	SMSM	2016	0.223	Rp 502,192,000,000	Rp 2,254,740,000,000
71	SMSM	2017	0.227	Rp 555,388,000,000	Rp 2,443,341,000,000
72	SMSM	2018	0.226	Rp 633,550,000,000	Rp 2,801,203,000,000
73	SRSN	2016	0.015	Rp 11,056,051,000	Rp 717,149,704,000
74	SRSN	2017	0.027	Rp 17,698,567,000	Rp 652,726,454,000
75	SRSN	2018	0.056	Rp 38,735,092,000	Rp 686,777,211,000
76	STAR	2016	0.001	Rp 462,555,307	Rp 690,187,353,961
77	STAR	2017	0.001	Rp 594,726,798	Rp 614,705,038,056
78	STAR	2018	0.000	Rp 173,591,040	Rp 615,956,006,710
79	TCID	2016	0.074	Rp 162,059,596,347	Rp 2,185,101,038,101
80	TCID	2017	0.076	Rp 179,126,382,068	Rp 2,361,807,189,430

81	TCID	2018	0.071	Rp 173,049,442,756	Rp 2,445,143,511,801
82	TOTO	2016	0.065	Rp 168,564,583,718	Rp 2,581,440,938,262
83	TOTO	2017	0.099	Rp 278,935,804,544	Rp 2,826,490,815,501
84	TOTO	2018	0.120	Rp 346,692,796,102	Rp 2,897,119,790,044
85	TRIS	2016	0.039	Rp 25,213,015,324	Rp 639,701,164,511
86	TRIS	2017	0.026	Rp 14,198,889,550	Rp 544,968,319,987
87	TRIS	2018	0.031	Rp 19,665,074,694	Rp 633,014,281,325
88	TSPC	2016	0.083	Rp 545,493,536,262	Rp 6,585,807,349,438
89	TSPC	2017	0.075	Rp 557,339,581,996	Rp 7,434,900,309,021
90	TSPC	2018	0.069	Rp 540,378,145,887	Rp 7,869,975,060,326
91	ULTJ	2016	0.167	Rp 709,826,000,000	Rp 4,239,200,000,000
92	ULTJ	2017	0.139	Rp 718,402,000,000	Rp 5,186,940,000,000
93	ULTJ	2018	0.126	Rp 701,607,000,000	Rp 5,555,871,000,000
94	UNIT	2016	0.002	Rp 860,775,734	Rp 432,913,180,372
95	UNIT	2017	0.002	Rp 1,062,124,056	Rp 426,384,622,878
96	UNIT	2018	0.001	Rp 506,523,775	Rp 419,701,649,147
97	UNVR	2016	0.382	Rp 6,390,672,000,000	Rp 16,745,695,000,000
98	UNVR	2017	0.370	Rp 7,004,562,000,000	Rp 18,906,413,000,000
99	UNVR	2018	0.467	Rp 9,109,445,000,000	Rp 19,522,970,000,000
100	WIIM	2016	0.079	Rp 106,290,306,868	Rp 1,353,634,132,275
101	WIIM	2017	0.033	Rp 40,589,790,851	Rp 1,225,712,093,041
102	WIIM	2018	0.041	Rp 51,142,850,919	Rp 1,255,573,914,558



Lampiran 6 Hasil Perhitungan *Nature Of Industry*

No.	Emiten	Tahun	X3	Persediaan t	Penjualan t	Persediaan t-1	Penjualan t-1
			Nature Of Industri				
			INVENTORY				
1	ADES	2016	-0.041	Rp 95,474,000,000	Rp 887,663,000,000	Rp 99,210,000,000	Rp 669,725,000,000
2	ADES	2017	0.025	Rp 107,977,000,000	Rp 814,490,000,000	Rp 95,474,000,000	Rp 887,663,000,000
3	ADES	2018	0.003	Rp 109,137,000,000	Rp 804,302,000,000	Rp 107,977,000,000	Rp 814,490,000,000
4	AKPI	2016	-0.039	Rp 271,560,355,000	Rp 2,047,218,639,000	Rp 347,086,793,000	Rp 2,017,466,511,000
5	AKPI	2017	0.040	Rp 356,153,488,000	Rp 2,064,857,643,000	Rp 271,560,355,000	Rp 2,047,218,639,000
6	AKPI	2018	0.019	Rp 456,765,636,000	Rp 2,387,420,036,000	Rp 356,153,488,000	Rp 2,064,857,643,000
7	BATA	2016	0.050	Rp 324,917,517,000	Rp 999,802,379,000	Rp 282,546,591,000	Rp 1,028,850,578,000
8	BATA	2017	0.068	Rp 383,148,815,000	Rp 974,536,083,000	Rp 324,917,517,000	Rp 999,802,379,000
9	BATA	2018	-0.013	Rp 377,713,945,000	Rp 992,696,071,000	Rp 383,148,815,000	Rp 974,536,083,000
10	BUDI	2016	0.028	Rp 452,315,000,000	Rp 2,467,553,000,000	Rp 370,284,000,000	Rp 2,378,805,000,000
11	BUDI	2017	-0.007	Rp 442,334,000,000	Rp 2,510,578,000,000	Rp 452,315,000,000	Rp 2,467,553,000,000
12	BUDI	2018	0.079	Rp 675,596,000,000	Rp 2,647,193,000,000	Rp 442,334,000,000	Rp 2,510,578,000,000
13	CINT	2016	-0.016	Rp 78,020,967,439	Rp 327,426,146,630	Rp 80,002,479,829	Rp 315,229,890,328
14	CINT	2017	0.008	Rp 91,980,297,698	Rp 373,955,852,243	Rp 78,020,967,439	Rp 327,426,146,630
15	CINT	2018	0.105	Rp 130,111,044,047	Rp 370,390,736,433	Rp 91,980,297,698	Rp 373,955,852,243
16	CPIN	2016	-0.048	Rp 5,109,719,000,000	Rp 38,256,857,000,000	Rp 5,454,001,000,000	Rp 30,107,727,000,000
17	CPIN	2017	-0.018	Rp 5,696,607,000,000	Rp 49,367,386,000,000	Rp 5,109,719,000,000	Rp 38,256,857,000,000
18	CPIN	2018	-0.001	Rp 6,155,542,000,000	Rp 53,957,604,000,000	Rp 5,696,607,000,000	Rp 49,367,386,000,000

19	DLTA	2016	-0.022	Rp 183,868,498,000	Rp 774,968,268,000	Rp 181,162,743,000	Rp 699,506,819,000
20	DLTA	2017	-0.007	Rp 178,863,917,000	Rp 777,308,328,000	Rp 183,868,498,000	Rp 774,968,268,000
21	DLTA	2018	0.000	Rp 205,396,087,000	Rp 893,006,350,000	Rp 178,863,917,000	Rp 777,308,328,000
22	DVLA	2016	-0.008	Rp 209,777,851,000	Rp 1,451,356,680,000	Rp 198,658,033,000	Rp 1,306,098,136,000
23	DVLA	2017	-0.015	Rp 203,861,591,000	Rp 1,575,647,308,000	Rp 209,777,851,000	Rp 1,451,356,680,000
24	DVLA	2018	0.036	Rp 280,691,038,000	Rp 1,699,657,296,000	Rp 203,861,591,000	Rp 1,575,647,308,000
25	EKAD	2016	0.003	Rp 124,204,877,915	Rp 568,638,832,579	Rp 114,682,749,936	Rp 531,537,606,573
26	EKAD	2017	0.048	Rp 171,149,332,500	Rp 643,591,823,505	Rp 124,204,877,915	Rp 568,638,832,579
27	EKAD	2018	0.023	Rp 213,627,724,812	Rp 739,578,860,399	Rp 171,149,332,500	Rp 643,591,823,505
28	GGRM	2016	-0.037	Rp 37,545,222,000,000	Rp 76,274,147,000,000	Rp 37,255,928,000,000	Rp 70,365,573,000,000
29	GGRM	2017	-0.037	Rp 37,920,289,000,000	Rp 83,305,925,000,000	Rp 37,545,222,000,000	Rp 76,274,147,000,000
30	GGRM	2018	-0.052	Rp 38,560,045,000,000	Rp 95,707,663,000,000	Rp 37,920,289,000,000	Rp 83,305,925,000,000
31	HMSP	2016	-0.010	Rp 19,442,023,000,000	Rp 95,466,657,000,000	Rp 19,071,523,000,000	Rp 89,069,306,000,000
32	HMSP	2017	-0.022	Rp 18,023,238,000,000	Rp 99,091,484,000,000	Rp 19,442,023,000,000	Rp 95,466,657,000,000
33	HMSP	2018	-0.040	Rp 15,183,197,000,000	Rp 106,741,891,000,000	Rp 18,023,238,000,000	Rp 99,091,484,000,000
34	INAI	2016	0.012	Rp 273,663,610,424	Rp 1,284,510,320,664	Rp 278,873,240,213	Rp 1,384,675,922,166
35	INAI	2017	0.002	Rp 210,332,360,094	Rp 980,285,748,450	Rp 273,663,610,424	Rp 1,284,510,320,664
36	INAI	2018	-0.014	Rp 226,700,620,196	Rp 1,130,297,518,656	Rp 210,332,360,094	Rp 980,285,748,450
37	INCI	2016	0.037	Rp 26,696,938,543	Rp 176,067,561,639	Rp 15,628,806,361	Rp 136,668,408,270
38	INCI	2017	-0.061	Rp 24,386,752,038	Rp 269,706,737,385	Rp 26,696,938,543	Rp 176,067,561,639
39	INCI	2018	0.068	Rp 58,180,057,734	Rp 367,961,600,950	Rp 24,386,752,038	Rp 269,706,737,385
40	INDF	2016	0.008	Rp 8,469,821,000,000	Rp 66,659,484,000,000	Rp 7,627,360,000,000	Rp 64,061,947,000,000
41	INDF	2017	0.011	Rp 9,690,981,000,000	Rp 70,186,618,000,000	Rp 8,469,821,000,000	Rp 66,659,484,000,000
42	INDF	2018	0.021	Rp 11,644,156,000,000	Rp 73,394,728,000,000	Rp 9,690,981,000,000	Rp 70,186,618,000,000

43	JECC	2016	-0.014	Rp 389,385,675,000	Rp 2,037,784,842,000	Rp 341,529,516,000	Rp 1,663,335,876,000
44	JECC	2017	0.069	Rp 567,575,668,000	Rp 2,184,518,893,000	Rp 389,385,675,000	Rp 2,037,784,842,000
45	JECC	2018	-0.070	Rp 607,972,809,000	Rp 3,207,579,964,000	Rp 567,575,668,000	Rp 2,184,518,893,000
46	KBLM	2016	0.013	Rp 153,138,363,028	Rp 987,409,109,474	Rp 137,507,066,544	Rp 967,710,339,797
47	KBLM	2017	-0.033	Rp 148,328,308,855	Rp 1,215,447,677,995	Rp 153,138,363,028	Rp 987,409,109,474
48	KBLM	2018	0.049	Rp 213,185,453,039	Rp 1,243,465,775,218	Rp 148,328,308,855	Rp 1,215,447,677,995
49	KDSI	2016	-0.030	Rp 263,410,535,674	Rp 1,995,337,146,834	Rp 278,104,766,709	Rp 1,713,946,192,967
50	KDSI	2017	0.012	Rp 323,671,583,394	Rp 2,245,519,457,754	Rp 263,410,535,674	Rp 1,995,337,146,834
51	KDSI	2018	0.020	Rp 381,110,555,773	Rp 2,327,951,625,610	Rp 323,671,583,394	Rp 2,245,519,457,754
52	KLBF	2016	0.005	Rp 3,344,404,151,105	Rp 19,374,230,957,505	Rp 3,003,149,535,671	Rp 17,887,464,223,321
53	KLBF	2017	0.004	Rp 3,557,496,638,218	Rp 20,182,120,166,616	Rp 3,344,404,151,105	Rp 19,374,230,957,505
54	KLBF	2018	-0.011	Rp 3,474,587,231,854	Rp 21,074,306,186,027	Rp 3,557,496,638,218	Rp 20,182,120,166,616
55	LMSH	2016	0.142	Rp 42,726,524,501	Rp 157,855,084,036	Rp 22,493,024,478	Rp 174,598,965,938
56	LMSH	2017	-0.113	Rp 35,272,492,728	Rp 224,371,164,551	Rp 42,726,524,501	Rp 157,855,084,036
57	LMSH	2018	-0.025	Rp 31,710,786,600	Rp 240,029,648,845	Rp 35,272,492,728	Rp 224,371,164,551
58	MLBI	2016	0.007	Rp 183,137,000,000	Rp 3,263,311,000,000	Rp 131,360,000,000	Rp 2,696,318,000,000
59	MLBI	2017	-0.005	Rp 171,620,000,000	Rp 3,389,736,000,000	Rp 183,137,000,000	Rp 3,263,311,000,000
60	MLBI	2018	-0.003	Rp 172,217,000,000	Rp 3,649,615,000,000	Rp 171,620,000,000	Rp 3,389,736,000,000
61	RICY	2016	0.010	Rp 501,735,210,108	Rp 1,221,519,096,811	Rp 445,220,208,876	Rp 1,111,051,293,008
62	RICY	2017	-0.051	Rp 575,859,991,557	Rp 1,600,432,168,098	Rp 501,735,210,108	Rp 1,221,519,096,811
63	RICY	2018	-0.034	Rp 685,990,781,449	Rp 2,107,868,484,272	Rp 575,859,991,557	Rp 1,600,432,168,098
64	ROTI	2016	0.000	Rp 50,746,886,585	Rp 2,521,920,968,213	Rp 43,169,425,832	Rp 2,174,501,712,899
65	ROTI	2017	0.000	Rp 50,264,253,248	Rp 2,491,100,179,560	Rp 50,746,886,585	Rp 2,521,920,968,213
66	ROTI	2018	0.003	Rp 65,127,735,601	Rp 2,766,545,866,684	Rp 50,264,253,248	Rp 2,491,100,179,560

67	SKBM	2016	0.079	Rp 238,247,341,317	Rp 1,501,115,928,446	Rp 108,659,590,967	Rp 1,362,245,580,664
68	SKBM	2017	0.000	Rp 293,162,796,955	Rp 1,841,487,199,828	Rp 238,247,341,317	Rp 1,501,115,928,446
69	SKBM	2018	-0.005	Rp 302,148,568,290	Rp 1,953,910,957,160	Rp 293,162,796,955	Rp 1,841,487,199,828
70	SMSM	2016	-0.007	Rp 555,341,000,000	Rp 2,879,876,000,000	Rp 560,755,000,000	Rp 2,802,924,000,000
71	SMSM	2017	0.004	Rp 657,257,000,000	Rp 3,339,964,000,000	Rp 555,341,000,000	Rp 2,879,876,000,000
72	SMSM	2018	-0.004	Rp 758,315,000,000	Rp 3,933,353,000,000	Rp 657,257,000,000	Rp 3,339,964,000,000
73	SRSN	2016	0.108	Rp 264,136,305,000	Rp 500,539,668,000	Rp 223,054,752,000	Rp 531,573,325,000
74	SRSN	2017	-0.020	Rp 264,621,844,000	Rp 521,481,727,000	Rp 264,136,305,000	Rp 500,539,668,000
75	SRSN	2018	-0.121	Rp 231,990,354,000	Rp 600,986,872,000	Rp 264,621,844,000	Rp 521,481,727,000
76	STAR	2016	0.158	Rp 50,894,621,608	Rp 129,480,611,941	Rp 60,990,413,694	Rp 258,967,329,940
77	STAR	2017	-0.166	Rp 25,983,778,836	Rp 114,496,159,735	Rp 50,894,621,608	Rp 129,480,611,941
78	STAR	2018	-0.016	Rp 27,758,525,255	Rp 131,833,235,355	Rp 25,983,778,836	Rp 114,496,159,735
79	TCID	2016	0.030	Rp 492,740,699,381	Rp 2,526,776,164,168	Rp 382,731,850,133	Rp 2,314,889,854,074
80	TCID	2017	-0.039	Rp 422,625,745,680	Rp 2,706,394,847,919	Rp 492,740,699,381	Rp 2,526,776,164,168
81	TCID	2018	0.049	Rp 542,466,904,015	Rp 2,648,754,344,347	Rp 422,625,745,680	Rp 2,706,394,847,919
82	TOTO	2016	0.048	Rp 646,863,967,025	Rp 2,069,017,634,170	Rp 603,335,063,226	Rp 2,278,673,871,193
83	TOTO	2017	-0.026	Rp 622,391,583,244	Rp 2,171,861,931,164	Rp 646,863,967,025	Rp 2,069,017,634,170
84	TOTO	2018	0.030	Rp 704,846,384,434	Rp 2,228,260,379,884	Rp 622,391,583,244	Rp 2,171,861,931,164
85	TRIS	2016	-0.018	Rp 187,917,258,688	Rp 901,909,489,240	Rp 194,554,840,234	Rp 859,743,472,895
86	TRIS	2017	0.037	Rp 189,713,973,747	Rp 773,806,956,330	Rp 187,917,258,688	Rp 901,909,489,240
87	TRIS	2018	0.041	Rp 246,097,364,838	Rp 860,682,351,001	Rp 189,713,973,747	Rp 773,806,956,330
88	TSPC	2016	-0.002	Rp 1,362,026,037,353	Rp 9,138,238,993,842	Rp 1,232,919,055,623	Rp 8,181,481,867,179
89	TSPC	2017	0.006	Rp 1,478,762,390,030	Rp 9,565,462,045,199	Rp 1,362,026,037,353	Rp 9,138,238,993,842
90	TSPC	2018	-0.005	Rp 1,507,993,377,294	Rp 10,088,118,830,780	Rp 1,478,762,390,030	Rp 9,565,462,045,199

91	ULTJ	2016	-0.006	Rp 760,534,000,000	Rp 4,685,988,000,000	Rp 738,803,692,770	Rp 4,393,932,684,171
92	ULTJ	2017	-0.022	Rp 682,624,000,000	Rp 4,879,559,000,000	Rp 760,534,000,000	Rp 4,685,988,000,000
93	ULTJ	2018	-0.010	Rp 708,773,000,000	Rp 5,472,882,000,000	Rp 682,624,000,000	Rp 4,879,559,000,000
94	UNIT	2016	0.037	Rp 48,647,675,737	Rp 104,109,821,503	Rp 50,916,708,614	Rp 118,260,140,704
95	UNIT	2017	0.075	Rp 55,946,019,924	Rp 103,245,048,266	Rp 48,647,675,737	Rp 104,109,821,503
96	UNIT	2018	0.090	Rp 65,403,493,843	Rp 103,498,145,907	Rp 55,946,019,924	Rp 103,245,048,266
97	UNVR	2016	-0.005	Rp 2,318,130,000,000	Rp 40,053,732,000,000	Rp 2,297,502,000,000	Rp 36,484,030,000,000
98	UNVR	2017	0.000	Rp 2,393,540,000,000	Rp 41,204,510,000,000	Rp 2,318,130,000,000	Rp 40,053,732,000,000
99	UNVR	2018	0.005	Rp 2,658,073,000,000	Rp 41,802,073,000,000	Rp 2,393,540,000,000	Rp 41,204,510,000,000
100	WIIM	2016	0.047	Rp 778,304,640,349	Rp 1,685,795,530,617	Rp 762,247,944,395	Rp 1,839,419,574,956
101	WIIM	2017	-0.009	Rp 668,157,271,315	Rp 1,476,427,090,781	Rp 778,304,640,349	Rp 1,685,795,530,617
102	WIIM	2018	0.012	Rp 652,607,840,376	Rp 1,405,384,153,405	Rp 668,157,271,315	Rp 1,476,427,090,781



Lampiran 7 Hasil Perhitungan *F-Score*

No.	Emiten	Tahun	<i>F-score = Accrual Quality + Performance Financial</i>		
			F-Score	Accrual Quality	Financial Performance
1	ADES	2016	0	0.084348382	0.122229877
2	ADES	2017	0	-0.027829559	-0.03497112
3	ADES	2018	0	-0.130280899	0.058708851
4	AKPI	2016	0	0.369652297	0.267266491
5	AKPI	2017	0	-0.068573408	-0.125825658
6	AKPI	2018	0	-0.050505826	0.028274445
7	BATA	2016	0	0.016456113	-0.153863601
8	BATA	2017	0	-0.000734012	0.042984617
9	BATA	2018	0	0.1078847	0.073615667
10	BUDI	2016	1	0.148448472	1.594461696
11	BUDI	2017	0	0.034250893	-0.190262707
12	BUDI	2018	0	-0.131304288	-0.103407119
13	CINT	2016	0	0.021780178	0.086065708
14	CINT	2017	0	0.117669068	0.369701003
15	CINT	2018	0	-0.017885694	-0.067716921
16	CPIN	2016	0	0.071564911	0.403212355
17	CPIN	2017	0	0.083478462	0.301560517
18	CPIN	2018	0	0.154021249	0.041921911
19	DLTA	2016	0	0.147872236	0.138067647
20	DLTA	2017	0	0.102754706	0.006253652
21	DLTA	2018	0	0.08162625	0.132357682
22	DVLA	2016	0	0.019213417	0.036398571
23	DVLA	2017	0	-0.019213417	0.047839806
24	DVLA	2018	0	0.065617856	0.0363801
25	EKAD	2016	1	0.568627217	0.009748832

26	EKAD	2017	0	0.069437937	0.021169763
27	EKAD	2018	0	0.070608358	0.067994338
28	GGRM	2016	0	0.048440796	-0.159879394
29	GGRM	2017	0	0.039332792	0.043959768
30	GGRM	2018	0	0.052306353	0.01918498
31	HMSP	2016	0	0.006707733	-0.157497824
32	HMSP	2017	0	-0.002720862	0.244317828
33	HMSP	2018	0	-0.023751296	-0.168068917
34	INAI	2016	1	-0.000821309	-2.656920312
35	INAI	2017	1	0.096796983	0.668340668
36	INAI	2018	1	-0.10376113	0.157537514
37	INCI	2016	0	0.361996422	-0.129447124
38	INCI	2017	0	0.060878283	0.106914877
39	INCI	2018	0	0.048993768	0.24915169
40	INDF	2016	0	0.154205796	-0.006573085
41	INDF	2017	0	0.010064383	-0.015141897
42	INDF	2018	1	-0.074269507	-0.004412588
43	JECC	2016	0	-0.004534576	0.228786228
44	JECC	2017	0	-0.08571852	0.161899044
45	JECC	2018	0	-0.003065953	0.253232786
46	KBLM	2016	1	0.098276678	0.415990686
47	KBLM	2017	0	0.362392235	-0.125476348
48	KBLM	2018	0	0.000692145	-0.116740692
49	KDSI	2016	0	0.083739897	0.092793772
50	KDSI	2017	0	-0.054468055	0.098000597
51	KDSI	2018	0	0.054296275	0.166415766
52	KLBF	2016	0	0.108862225	0.019497768
53	KLBF	2017	0	0.095471299	-0.024909934
54	KLBF	2018	0	0.077194313	-0.067490236

55	LMSH	2016	0	-0.132047716	0.127046106
56	LMSH	2017	1	0.165830497	0.374491877
57	LMSH	2018	0	0.041628563	-0.130364041
58	MLBI	2016	0	-0.025994249	0.177750073
59	MLBI	2017	0	0.111350279	-0.239709839
60	MLBI	2018	0	-0.06377312	-0.068860295
61	RICY	2016	0	-0.073294341	0.036751502
62	RICY	2017	0	-0.025311154	0.275286983
63	RICY	2018	0	-0.073038554	0.317406295
64	ROTI	2016	0	0.117183464	0.026510547
65	ROTI	2017	0	0.179344831	-0.200923134
66	ROTI	2018	0	0.133703587	-0.098421328
67	SKBM	2016	0	-0.165627266	-0.123146946
68	SKBM	2017	1	0.466517958	0.041656779
69	SKBM	2018	0	-0.05100822	-0.104821446
70	SMSM	2016	0	0.090745876	-0.102093513
71	SMSM	2017	0	0.143334268	0.158931398
72	SMSM	2018	0	0.103683371	0.078279577
73	SRSN	2016	0	-0.017018891	-0.018863788
74	SRSN	2017	0	0.133700458	0.256271302
75	SRSN	2018	0	0.116087651	-0.091556353
76	STAR	2016	0	0.049769532	-0.82310642
77	STAR	2017	0	0.118732155	-0.081629733
78	STAR	2018	0	0.00196653	-0.032700061
79	TCID	2016	0	-0.102017131	0.220448762
80	TCID	2017	0	0.015809146	-0.114905966
81	TCID	2018	0	0.05925163	0.045724815
82	TOTO	2016	0	0.008484854	-0.043895163
83	TOTO	2017	0	0.068597012	-0.011303657

84	TOTO	2018	0	1.639609739	0.251829691
85	TRIS	2016	0	-0.06169415	-0.023106457
86	TRIS	2017	0	0.178553503	0.097710746
87	TRIS	2018	0	-0.148704861	0.127212707
88	TSPC	2016	0	0.053021194	0.095187618
89	TSPC	2017	0	0.013911863	-0.067043266
90	TSPC	2018	1	0.041083122	0.003813963
91	ULTJ	2016	1	0.169639509	0.061172206
92	ULTJ	2017	1	0.104480307	-0.081609239
93	ULTJ	2018	0	0.139938234	0.04752334
94	UNIT	2016	0	0.044222487	-0.073910549
95	UNIT	2017	0	0.014105983	-0.105141578
96	UNIT	2018	0	0.019415268	-0.080553462
97	UNVR	2016	0	-0.053802419	-0.002496153
98	UNVR	2017	0	-0.066481342	-0.125573357
99	UNVR	2018	0	0.197883115	0.069392427
100	WIIM	2016	0	0.070746573	-0.108901641
101	WIIM	2017	0	0.092984054	-0.176340385
102	WIIM	2018	0	0.194643302	-0.113308736

GRESIK

Lampiran 8 Hasil Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
StabilitasKeuangan	102	-.29	.93	.1104	.18929
Target Keuangan	102	.00	.97	.2096	.27217
Nature Of Industry	102	-.17	.16	.0030	.04803
Opini Audit	102	.00	1.00	.8431	.36547
Financial Statement Fraud	102	.00	1.00	.1176	.32378
Valid N (listwise)	102				

Lampiran 9 Hasil Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	2.176	8	.975

Lampiran 10 Omnibus Tests of Model Coefficients

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step 1	Step	38.946	4	.000
	Block	38.946	4	.000
	Model	38.946	4	.000

Lampiran 11 Hasil Uji Koefisien Determinasi

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	34.945(a)	.317	.616

a Estimation terminated at iteration number 10 because parameter estimates changed by less than .001.

Lampiran 12 Hasil Uji Klasifikasi Matriks

Observed			Predicted		Percentage Correct
			Financial Statement Fraud		
			Financial Statement Fraud	Non Financial Statement Fraud	Financial Statement Fraud
Step 1	Financial Statement Fraud	Non Financial Statement Fraud	88	2	97.8
		Financial Statement Fraud	5	7	58.3
Overall Percentage					93.1

a The cut value is .500

Lampiran 13 Analisis Regresi Logistik

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 1(a) X1	5.192	2.259	5.283	1	.022	179.829
X2	-42.837	17.014	6.339	1	.012	.000
X3	-25.483	11.514	4.898	1	.027	.000
X4	-1.640	.958	2.931	1	.087	.194
Constant	.017	.872	.000	1	.984	1.017

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




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 Jl. Sumatera 101 GKB Gresik, Telp 0813324 6789

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

Nama Penyaji : Nur Azizah
 NIM : 16 322 020
 Program Studi : Akuntansi
 Hari / Tanggal : Senin, 20 Juli 2020
 Penguji I : Suwamo, SE., M.Si

No.	Uraian	Halaman
1.	<i>Perubahan Variabel Moderating</i>	
2.	<i>Saran peneliti terkait CSR</i>	
	- <i>Variabel MO</i>	
	- <i>Perubahan di hipotesis</i>	

- 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

 Suwamo, SE., M.Si

Lampiran 15 Lembar revisi penguji 2



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

Nama Penyaji : Nur Azizah
 NIM : 16 322 020
 Program Studi : Akuntansi
 Hari / Tanggal : Senin, 20 Juli 2020
 Penguji I I : **Suwandi, S.E., MA**

No.	Uraian	Halaman
1	Kaitan triangle dengan masing-masing variabel	
2	Pembahasan kenapa bisa signifikan atau tidak signifikan	
3	Saran variabel apa untuk penelitian selanjutnya	

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 II

Suwandi, S.E., MA

Lampiran 16 Lembar persetujuan revisi



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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Nur Azizah
NIM : 16 322 020
Program Studi : Akuntansi
Judul Skripsi : Pendeteksi Kecurangan Laporan Keuangan Dengan Analisis Fraud Triangle

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Syaiful, S.E., MM	1.	1 23-7-20
2. -	2.	2
3. Suwamo, SE., M.Si	3.	3 23-7-20
4. Suwandi, S.E., MA	4.	4 23-7-20

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

Lampiran 17 Lembar Berita Acara Ujian Skripsi



PRODI AKUNTANSI
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BERITA ACARA UJIAN SIDANG SKRIPSI SEMESTER GENAP 2019 / 2020 Nomer : 208/II.3.UMG/Akun/E/2020

Pada hari ini **Senin**, Tanggal **20 Juli 2020**, pukul **14.00 - 15.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Nur Azizah**
NIM : **16 322 020**
Judul Skripsi : **Pendeteksi Kecurangan Laporan Keuangan Dengan Analisis Fraud Triangle**

Dosen Pembimbing I : **Syaiful, S.E., MM**
Dosen Pembimbing II : **-**
Penguji I : **Suwarno, SE., M.Si**
Penguji II : **Suwandi, S.E., MA**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Syaiful, S.E., MM	Ketua	
2	-	Sekretaris	
3	Suwarno, SE., M.Si	Anggota	
4	Suwandi, S.E., MA	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :
Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)



Gresik, 20 Juli 2020,
Ketua Tim Penguji,

Syaiful, S.E., MM

Catatan :
*) Coret yang tidak perlu

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