

Lampiran 1
Seleksi Pemilihan Sampel

No	Nama Perusahaan	Kode Emiten	Terdaftar Di BEI	Laporan Keuangan Audit	Tahun Tutup Buku 31/12	Tidak Delisting	Memiliki Data Untuk Penelitian	Keterangan
1	PT. Armidian Karyatama Tbk	ARMY	√	-	-	√	-	Bukan Sampel
2	PT. Agung Podomoro Land Tbk	APLN	√	√	√	√	√	Sampel 1
3	PT. Alam Sutera Realty Tbk	ASRI	√	√	√	√	√	Sampel 2
4	PT. Bekasi Asri Pemula Tbk	BAPA	√	-	√	√	-	Bukan Sampel
5	PT. Bumi Citra Permai Tbk	BCIP	√	√	√	√	-	Bukan Sampel
6	PT. Bekasi Fajar Industrial Estate Tbk	BEST	√	√	√	√	√	Sampel 3
7	PT. Binakarya Jaya Abadi Tbk	BIKA	√	√	√	√	√	Sampel 4
8	PT. Bhuwanatala Indah Permai Tbk	BIPP	√	√	√	√	-	Bukan Sampel
9	PT. Bukit Darmo Properti Tbk	BKDP	√	√	√	√	-	Bukan Sampel
10	PT. Sentul City Tbk	BKSL	√	√	√	√	√	Sampel 5
11	PT. Bumi Serpong Damai Tbk	BSDE	√	√	√	√	√	Sampel 6
12	PT. Cowell Development Tbk	COWL	√	√	√	√	√	Sampel 7
13	PT. Ciputra Development Tbk	CTRA	√	√	√	√	√	Sampel 8

No	Nama Perusahaan	Kode Emiten	Terdaftar Di BEI	Laporan Keuangan Audit	Tahun Tutup Buku 31/12	Tidak Delisting	Memiliki Data Untuk Penelitian	Keterangan
14	PT. Duta Anggada Realty Tbk	DART	√	√	√	√	√	Sampel 9
15	PT. Intiland Development Tbk	DILD	√	√	√	√	√	Sampel 10
16	PT. Puradelta Lestari Tbk	DMAS	√	√	√	√	-	Bukan Sampel
17	PT. Duta Pertiwi Tbk	DUTI	√	√	√	√	√	Sampel 11
18	PT. Bakrieland Development Tbk	ELTY	√	√	√	√	√	Sampel 12
19	PT. Megapolitan Development Tbk	EMDE	√	√	√	√	√	Sampel 13
20	PT. Forza Land Indonesia Tbk	FORZ	√	-	√	√	-	Bukan Sampel
21	PT. Fortune Mate Indonesia Tbk	FMII	√	√	√	√	√	Sampel 14
22	PT. Gading Development Tbk	GAMA	√	√	√	√	√	Sampel 15
23	PT. Goa Makasar Tourism Development Tbk	GMTD	√	√	√	√	√	Sampel 16
24	PT. Perdana Gapura Prima Tbk	GPRA	√	√	√	√	√	Sampel 17
25	PT. Greenwood Sejahtera Tbk	GWSA	√	√	√	√	√	Sampel 18
26	PT. Jaya Real Property Tbk	JRPT	√	√	√	√	√	Sampel 19
27	PT. Kawasan Industri Jababeka Tbk	KIJA	√	√	√	√	√	Sampel 20
28	PT. Eureka Prima Jakarta Tbk	LCGP	√	-	√	√	-	Bukan Sampel
29	PT. Lippo Cikarang Tbk	LPCK	√	√	√	√	√	Sampel 21

No	Nama Perusahaan	Kode Emiten	Terdaftar Di BEI	Laporan Keuangan Audit	Tahun Tutup Buku 31/12	Tidak Delisting	Memiliki Data Untuk Penelitian	Keterangan
30	PT. Lippo Karawaci Tbk	LPKR	√	√	√	√	-	Bukan Sampel
31	PT. Modern Land Reality Tbk	MDLN	√	√	√	√	√	Sampel 22
32	PT. Metropolitan Kentjana Tbk	MKPI	√	√	√	√	-	Bukan Sampel
33	PT. Mega Manunggal Property Tbk	MMLP	√	√	√	√	-	Bukan Sampel
34	PT. Metropolitan land Tbk	MTLA	√	√	√	√	√	Sampel 23
35	PT. Metro reality Tbk	MTSM	√	√	√	√	√	Sampel 24
36	PT. Nirvana Development Tbk	NIRO	√	√	√	√	√	Sampel 25
37	PT. Indonesian Prima Property Tbk	OMRE	√	√	√	√	√	Sampel 26
38	PT. PP Property Tbk	PPRO	√	√	√	√	√	Sampel 27
39	PT. Plaza Indonesia Realty Tbk	PLIN	√	√	√	√	√	Sampel 28
40	PT. Pudjiati Prestige Tbk	PUDP	√	√	√	√	-	Bukan Sampel
41	PT. Pakuwon Jati Tbk	PWON	√	√	√	√	√	Sampel 29
42	PT. Rista Bintang Mahkota Sejati Tbk	RBMS	√	√	√	√	√	Sampel 30
43	PT. Roda Vivatex Tbk	RDTX	√	√	√	√	√	Sampel 31
44	PT. Pikko Land Development Tbk	RODA	√	√	√	√	-	Bukan Sampel

No	Nama Perusahaan	Kode Emiten	Terdaftar Di BEI	Laporan Keuangan Audit	Tahun Tutup Buku 31/12	Tidak Delisting	Memiliki Data Untuk Penelitian	Keterangan
45	PT. Padanayasa Arthatama Tbk	SCBD	√	√	√	√	√	Sampel 32
46	PT. Suryamas Duta Makmur Tbk	SMDM	√	√	-	√	-	Bukan Sampel
47	PT. Sumna Recon Agung Tbk	SMRA	√	√	√	√	√	Sampel 33
48	PT. Sitara Propertindo Tbk	TARA	√	√	√	√	√	Sampel 34

Lampiran 2
Hasil perhitungan *Working Capital*

No	Emiten	2015		2016		2017		2018		Δ Working Capital (WC)		
		Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	2016	2017	2018
		1	2	3	4	5	6	7	8	(3-4) - (1-2)	(5-6) - (3-4)	(7-8) - (5-6)
1	APLN	9.782	7.041	8.174	7.655	9.433	7.220	8.275	7.839	(2.222)	1.694	(1.777)
2	ASRI	2.698.917	3.752.467	3.082.309	3.434.222	2.317.958	3.143.479	1.449.848	2.224.535	701.637	(473.608)	50.834
3	BEST	1.508.625	384.485	1.848.612	561.897	2.044.717	740.814	2.755.021	355.041	162.575	17.188	1.096.077
4	BIKA	1.747.746	864.574	1.762.683	699.286	1.870.261	472.441	1.860.337	579.451	180.225	334.423	(116.934)
5	BKSL	4.191.414	3.227.925	4.019.040	2.848.671	4.596.876	2.954.287	4.547.349	3.093.284	206.880	472.220	(188.524)
6	BSDE	16.789.560	6.146.403	16.341.456	5.566.197	17.964.524	7.568.817	20.948.678	6.231.233	132.102	(379.552)	4.321.738
7	CTRA	12.022.907	8.013.555	13.683.087	7.323.576	15.197.604	7.848.286	16.151.959	7.994.843	2.350.159	989.807	807.798
8	COWL	583.414	575.730	590.606	373.448	742.060	767.563	820.023	1.103.404	209.474	(242.661)	(257.878)
9	DART	491.951	740.783	389.912	605.141	357.529	666.460	320.390	814.186	33.603	(93.702)	(184.865)
10	DILD	2.925.607	3.285.725	3.034.100	3.292.500	3.606.928	4.103.191	4.815.972	4.767.907	101.718	(237.863)	544.328
11	DUTI	4.344.386	1.198.803	4.131.536	1.062.796	4.449.119	1.172.700	5.665.261	1.571.910	(76.843)	207.679	816.932
12	ELTY	4.941.123	6.424.682	6.356.261	5.988.681	6.385.959	6.492.576	5.073.115	2.542.488	1.851.139	(474.197)	2.637.244
13	EMDE	558.329	373.769	739.085	358.672	1.239.289	410.834	1.469.006	484.290	195.853	448.042	156.261
14	FMII	324.761	105.802	378.173	96.092	284.022	80.119	383.811	118.630	63.122	(78.178)	61.278
15	GAMA	472.921	217.481	483.416	205.714	544.418	173.512	516.789	140.480	22.262	93.204	5.403
16	GMTD	545.869	512.933	507.850	435.869	496.232	415.366	476.746	347.661	39.045	8.885	48.219
17	GPRA	1.360.615	435.263	1.397.069	331.170	1.251.301	272.405	1.346.121	236.048	140.547	(87.003)	131.177

No	Emiten	2015		2016		2017		2018		Δ Working Capital (WC)		
		Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	Current Asset (aset lancar)	Current Liability (liabilitas jangka pendek)	2016	2017	2018
		1	2	3	4	5	6	7	8	(3-4) - (1-2)	(5-6) - (3-4)	(7-8) - (5-6)
18	GWSA	809.864	230.320	810.593	92.103	899.462	108.794	1.174.188	150.466	138.946	72.178	233.054
19	JRPT	2.920	2.974	3.033	3.112	3.449	3.094	3.924	3.480	(25)	434	89
20	KIJA	6.646.564	1.047.210	7.459.654	1.157.245	7.677.631	1.067.197	8.182.826	1.144.917	703.055	308.025	427.475
21	LPCK	4.283.677	1.140.996	4.357.532	922.152	10.129.334	1.743.341	5.852.962	982.490	292.699	4.950.613	(3.515.521)
22	MDLN	3.145.580	3.150.692	3.921.828	2.917.041	3.158.284	2.374.365	3.379.234	1.539.786	1.009.899	(220.868)	1.055.529
23	MTLA	2.012.091	866.859	2.198.285	863.043	2.626.969	1.046.392	2.775.578	901.882	190.010	245.335	293.119
24	MTSM	65.876	4.210	61.971	3.250	47.437	4.153	40.431	4.801	(2.945)	(15.437)	(7.654)
25	NIRO	1.183.393	155.034	1.488.076	177.585	1.906.209	269.979	3.685.189	550.412	282.132	325.739	1.498.547
26	OMRE	113.898	173.713	213.760	52.725	212.689	121.138	240.665	232.874	220.850	(69.484)	(83.760)
27	PPRO	3.186.686	1.226.354	5.164.653	2.778.512	7.106.225	3.395.076	10.413.442	5.685.378	425.809	1.325.008	1.016.915
28	PLIN	1.248.002	746.557	833.291	930.849	961.963	824.154	1.412.275	1.135.313	(599.003)	235.367	139.153
29	PWON	5.408.562	4.423.678	6.126.853	4.618.262	8.427.606	4.913.178	9.472.788	4.096.381	523.707	2.005.837	1.861.979
30	RBMS	65.562	16.595	65.702	52.991	114.982	80.001	298.063	140.941	(36.256)	22.270	122.141
31	RDTX	393.063	190.680	568.221	174.694	551.269	119.405	542.644	120.722	191.144	38.337	(9.942)
32	SCBD	847.923	695.304	477.090	604.476	534.790	593.592	584.431	590.774	(280.005)	68.584	52.459
33	SMRA	7.289.681	4.409.686	8.698.817	4.217.371	9.187.860	6.275.828	10.507.809	7.230.613	1.601.451	(1.569.414)	365.164
34	TARA	214.553	200.967	135.608	163.405	172.653	179.484	53.353	68.247	(41.383)	20.966	(8.063)

Lampiran 3
Hasil Perhitungan *Non Current Operational*

No	Emiten	TAHUN 2015						TAHUN 2016						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2016
		1	2	3	4	5	6	7	8	9	10	11	12	((7-8-9)-(10-11-12))-(1-2-3)-(4-5-6)
1	APLN	24.559	9.782	781	15.487	7.041	5.075	25.712	8.174	635	15.741	7.655	4.806	2.998
2	ASRI	18.709.870	2.698.917	2.527	12.107.460	3.752.467	7.290.521	20.186.131	3.082.309	969	12.998.286	3.434.222	7.511.201	106.036
3	BEST	4.631.315	1.508.625	577.478	1.589.160	384.485	1.193.900	5.205.373	1.848.612	365.480	1.814.537	561.897	1.241.641	445.845
4	BIKA	2.137.500	1.747.746	250.112	1.470.706	864.574	567.046	2.400.682	1.762.683	212.313	1.731.221	699.286	950.490	243.685
5	BKSL	11.145.897	4.191.414	783.731	4.596.177	3.227.925	399.860	11.359.506	4.019.040	746.405	4.199.257	2.848.671	412.568	453.683
6	BSDE	36.022.148	16.789.560	3.405.066	13.925.458	6.146.403	5.869.433	38.292.206	16.341.456	4.316.911	13.939.299	5.566.197	6.526.749	1.869.586
7	CTRA	26.258.718	12.022.907	550.856	13.208.497	8.013.555	3.285.166	29.169.333	13.683.087	659.920	14.786.855	7.323.576	4.381.283	(30.849)
8	COWL	3.540.586	583.414	27.246	2.366.447	575.730	1.628.495	3.493.055	590.606	25.512	2.292.925	373.448	1.825.078	14.834
9	DART	5.739.863	491.951	47.580	2.311.459	740.783	1.496.246	6.066.258	389.912	55.407	2.442.909	605.141	1.783.616	440.885
10	DILD	10.288.572	2.925.607	514.881	5.517.743	3.285.725	1.475.636	11.840.060	3.034.100	709.555	6.782.582	3.292.500	2.674.702	1.189.323
11	DUTI	9.014.911	4.344.386	160.442	2.183.853	1.198.803	74.895	9.692.218	4.131.536	137.408	1.899.305	1.062.796	38.089	1.024.926
12	ELTY	14.688.816	4.941.123	546.603	8.015.693	6.424.682	777.243	14.176.698	6.356.261	1.561.542	7.777.471	5.988.681	1.174.419	(2.742.798)
13	EMDE	1.196.041	558.329	8.594	536.107	373.769	151.716	1.363.642	739.085	18.355	675.650	358.672	304.711	(24.561)
14	FMI	584.001	324.761	209.666	138.730	105.802	30.337	771.548	378.173	229.714	98.838	96.092	-	113.932
15	GAMA	1.336.563	472.921	2.915	240.002	217.481	21.675	1.344.868	483.416	5.951	247.197	205.714	39.929	(5.934)
16	GMTD	1.273.990	545.869	67.432	719.734	512.933	26	1.229.172	507.850	72.694	590.414	435.869	33	40.202
17	GPRA	1.574.174	1.360.615	30.350	626.944	435.263	95.566	1.569.319	1.397.069	20.585	559.139	331.170	200.373	36.975

No	Emiten	TAHUN 2015						TAHUN 2016						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2016
		1	2	3	4	5	6	7	8	9	10	11	12	$((7-8-9)-(10-11-12))-(1-2-3)-(4-5-6)$
18	GWSA	6.805.278	809.864	25.367	536.332	230.320	169.669	6.963.273	810.593	25.829	478.485	92.103	223.121	129.886
19	JRPT	7.578	2.920	345	3.437	2.974	28	8.484	3.033	107	3.578	3.112	80	1.080
20	KIJA	9.740.695	6.646.564	624.804	4.762.940	1.047.210	101.983	10.733.598	7.459.654	653.195	5.095.108	1.157.245	205.042	32.348
21	LPCK	5.476.757	4.283.677	258.037	1.843.461	1.140.996	1.400	5.726.829	4.357.532	300.834	1.410.462	922.152	-	346.175
22	MDLN	12.843.051	3.145.580	43.725	6.785.594	3.150.692	3.542.625	16.540.108	3.921.828	44.473	7.944.774	2.917.041	4.015.994	2.000.599
23	MTLA	3.620.742	2.012.091	55.330	1.407.526	866.859	482.558	3.958.293	2.198.285	45.863	1.455.891	863.043	503.735	129.820
24	MTSM	88.172	65.876	-	11.087	4.210	-	84.642	61.971	-	9.886	3.250	-	616
25	NIRO	3.138.623	1.183.393	232.456	394.289	155.034	119.125	3.791.983	1.488.076	82.471	818.301	177.585	508.905	486.981
26	OMRE	3.178.676	113.898	-	281.686	173.713	1.180	4.264.983	213.760	-	146.961	52.725	658	999.660
27	PPRO	5.318.957	3.186.686	66.987	2.801.370	1.226.354	162.476	8.826.284	5.164.653	75.312	5.858.373	2.778.512	1.197.722	1.051.436
28	PLIN	4.671.090	1.248.002	39.186	2.264.521	746.557	347.169	4.586.569	833.291	39.064	2.301.324	930.849	322.275	452.907
29	PWON	18.778.122	5.408.562	1.793.887	9.323.066	4.423.678	4.371.669	20.674.142	6.126.853	514.908	9.654.448	4.618.262	4.470.508	2.418.749
30	RBMS	191.276	65.562	22.853	18.058	16.595	-	395.302	65.702	603	179.407	52.991	21.628	122.811
31	RDTX	1.872.159	393.063	2.818	282.594	190.680	-	2.101.754	568.221	15.495	273.291	174.694	540	35.617
32	SCBD	5.566.425	847.923	-	1.787.170	695.304	318.196	5.714.282	477.090	-	1.592.379	604.476	208.277	512.734
33	SMRA	18.758.262	7.289.681	1.083.433	11.228.512	4.409.686	5.214.386	20.810.320	8.698.817	817.886	12.644.764	4.217.371	6.024.331	109.847
34	TARA	1.294.373	214.553	239.295	248.631	200.967	-	1.218.023	135.608	380.644	165.758	163.405	-	(93.443)

No	Emiten	TAHUN 2016						TAHUN 2017						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2017
		7	8	9	10	11	12	13	14	15	16	17	18	$((13-14-15)-(16-17-18))-(7-8-9)-(10-11-12)$
1	APLN	25.712	8.174	635	15.741	7.655	4.806	28.790	9.433	1.383	17.293	7.220	7.197	1.475
2	ASRI	20.186.131	3.082.309	969	12.998.286	3.434.222	7.511.201	22.728.430	2.317.958	1.343	12.155.739	3.143.479	7.194.176	3.541.055
3	BEST	5.205.373	1.848.612	365.480	1.814.537	561.897	1.241.641	7.719.001	2.044.717	259.841	1.870.815	740.814	1.097.460	2.401.620
4	BIKA	2.400.682	1.762.683	212.313	1.731.221	699.286	950.490	2.374.443	1.870.261	202.583	1.678.797	472.441	1.106.598	(142.400)
5	BKSL	11.359.506	4.019.040	746.405	4.199.257	2.848.671	412.568	12.977.041	4.596.876	652.654	5.034.486	2.954.287	1.090.597	1.081.866
6	BSDE	38.292.206	16.341.456	4.316.911	13.939.299	5.566.197	6.526.749	45.951.188	17.964.524	3.274.347	16.754.337	7.568.817	7.034.191	6.773.502
7	CTRA	29.169.333	13.683.087	659.920	14.786.855	7.323.576	4.381.283	29.872.302	15.197.604	643.395	16.321.729	7.848.286	4.892.979	(1.293.491)
8	COWL	3.493.055	590.606	25.512	2.292.925	373.448	1.825.078	3.578.766	742.060	18.485	2.450.910	767.563	1.434.672	(212.992)
9	DART	6.066.258	389.912	55.407	2.442.909	605.141	1.783.616	6.360.846	357.529	108.548	2.801.378	666.460	2.070.213	263.277
10	DILD	11.840.060	3.034.100	709.555	6.782.582	3.292.500	2.674.702	13.097.185	3.606.928	751.212	6.786.635	4.103.191	1.940.281	714.857
11	DUTI	9.692.218	4.131.536	137.408	1.899.305	1.062.796	38.089	10.575.682	4.449.119	201.803	2.240.820	1.172.700	264.815	496.601
12	ELTY	14.176.698	6.356.261	1.561.542	7.777.471	5.988.681	1.174.419	14.082.518	6.385.959	2.295.769	7.918.962	6.492.576	825.229	(844.891)
13	EMDE	1.363.642	739.085	18.355	675.650	358.672	304.711	1.868.624	1.239.289	25.995	1.081.693	410.834	656.852	(4.602)
14	FMII	771.548	378.173	229.714	98.838	96.092	-	801.480	284.022	98.175	119.588	80.119	36.562	255.461
15	GAMA	1.344.868	483.416	5.951	247.197	205.714	39.929	1.402.556	544.418	8.120	304.392	173.512	128.675	(6.134)
16	GMTD	1.229.172	507.850	72.694	590.414	435.869	33	1.242.715	496.232	79.313	538.878	415.366	29	49.571
17	GPRA	1.569.319	1.397.069	20.585	559.139	331.170	200.373	1.499.462	1.251.301	15.274	466.150	272.405	141.568	56.641

No	Emiten	TAHUN 2016						TAHUN 2017						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2017
		7	8	9	10	11	12	13	14	15	16	17	18	((13-14-15)-(16-17-18))-(7-8-9)-(10-11-12)
18	GWSA	6.963.273	810.593	25.829	478.485	92.103	223.121	7.200.861	899.462	23.588	524.361	108.794	241.828	140.482
19	JRPT	8.484	3.033	107	3.578	3.112	80	9.473	3.449	8	3.496	3.094	26	683
20	KIJA	10.733.598	7.459.654	653.195	5.095.108	1.157.245	205.042	11.266.320	7.677.631	637.820	5.366.080	1.067.197	89.046	(146.896)
21	LPCK	5.726.829	4.357.532	300.834	1.410.462	922.152	-	6.455.503	10.129.334	-	4.734.087	1.743.341	79.394	(7.165.336)
22	MDLN	16.540.108	3.921.828	44.473	7.944.774	2.917.041	4.015.994	18.599.669	3.158.284	19.916	7.522.212	2.374.365	4.163.904	2.875.458
23	MTLA	3.958.293	2.198.285	45.863	1.455.891	863.043	503.735	4.819.146	2.626.969	122.813	1.819.793	1.046.392	627.024	297.955
24	MTSM	84.642	61.971	-	9.886	3.250	-	80.235	47.437	-	10.744	4.153	-	10.172
25	NIRO	3.791.983	1.488.076	82.471	818.301	177.585	508.905	4.892.234	1.906.209	241.080	1.236.500	269.979	716.549	405.348
26	OMRE	4.264.983	213.760	-	146.961	52.725	658	4.242.935	212.689	-	228.898	121.138	136	(35.023)
27	PPRO	8.826.284	5.164.653	75.312	5.858.373	2.778.512	1.197.722	12.559.932	7.106.225	243.979	7.559.824	3.395.076	1.614.027	954.827
28	PLIN	4.586.569	833.291	39.064	2.301.324	930.849	322.275	4.639.438	961.963	54.879	3.652.525	824.154	2.397.716	525.927
29	PWON	20.674.142	6.126.853	514.908	9.654.448	4.618.262	4.470.508	23.358.718	8.427.606	706.781	10.567.228	4.913.178	5.025.600	129.178
30	RBMS	395.302	65.702	603	179.407	52.991	21.628	432.056	114.982	41.349	201.017	80.001	107.823	38.323
31	RDTX	2.101.754	568.221	15.495	273.291	174.694	540	2.280.462	551.269	63.392	225.500	119.405	-	139.725
32	SCBD	5.714.282	477.090	-	1.592.379	604.476	208.277	5.783.264	534.790	-	1.472.489	593.592	105.017	17.028
33	SMRA	20.810.320	8.698.817	817.886	12.644.764	4.217.371	6.024.331	21.662.951	9.187.860	937.230	13.309.209	6.275.828	5.589.118	1.203.043
34	TARA	1.218.023	135.608	380.644	165.758	163.405	-	1.634.609	172.653	401.893	180.827	179.484	-	359.302

No	Emiten	TAHUN 2017						TAHUN 2018						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2018
		13	14	15	16	17	18	19	20	21	22	23	24	((19-20-21)-(22-23-24)- ((13-14-15)-(16-17-18)))
1	APLN	28.790	9.433	1.383	17.293	7.220	7.197	29.584	8.275	1.385	17.376	7.839	7.318	2.607
2	ASRI	22.728.430	2.317.958	1.343	12.155.739	3.143.479	7.194.176	23.890.926	1.449.848	7.351	11.339.568	2.224.535	7.308.740	2.036.389
3	BEST	7.719.001	2.044.717	259.841	1.870.815	740.814	1.097.460	8.290.126	2.755.021	231.521	2.118.132	355.041	1.723.977	(117.432)
4	BIKA	2.374.443	1.870.261	202.583	1.678.797	472.441	1.106.598	2.333.637	1.860.337	204.445	1.674.922	579.451	968.133	(60.324)
5	BKSL	12.977.041	4.596.876	652.654	5.034.486	2.954.287	1.090.597	12.252.732	4.547.349	619.812	5.631.607	3.093.284	1.392.760	(797.901)
6	BSDE	45.951.188	17.964.524	3.274.347	16.754.337	7.568.817	7.034.191	52.101.492	20.948.678	3.300.935	21.814.594	6.231.233	13.131.230	2.838.760
7	CTRA	29.872.302	15.197.604	643.395	16.321.729	7.848.286	4.892.979	31.289.017	16.151.959	680.314	17.644.741	7.994.843	5.242.923	(401.070)
8	COWL	3.578.766	742.060	18.485	2.450.910	767.563	1.434.672	3.733.012	820.023	12.961	2.814.732	1.103.404	1.256.971	(123.875)
9	DART	6.360.846	357.529	108.548	2.801.378	666.460	2.070.213	6.905.286	320.390	59.577	3.329.371	814.186	2.457.647	637.717
10	DILD	13.097.185	3.606.928	751.212	6.786.635	4.103.191	1.940.281	14.215.535	4.815.972	876.397	7.699.883	4.767.907	2.107.135	(297.557)
11	DUTI	10.575.682	4.449.119	201.803	2.240.820	1.172.700	264.815	12.642.895	5.665.261	77.978	3.227.977	1.571.910	369.443	491.577
12	ELTY	14.082.518	6.385.959	2.295.769	7.918.962	6.492.576	825.229	13.606.180	5.073.115	1.268.516	3.946.608	2.542.488	841.205	1.902.001
13	EMDE	1.868.624	1.239.289	25.995	1.081.693	410.834	656.852	2.096.614	1.469.006	29.183	1.292.023	484.290	756.409	(42.232)
14	FMII	801.480	284.022	98.175	119.588	80.119	36.562	940.955	383.811	123.234	265.463	118.630	29.386	(99.913)
15	GAMA	1.402.556	544.418	8.120	304.392	173.512	128.675	1.372.352	516.789	5.712	272.660	140.480	129.394	(748)
16	GMTD	1.242.715	496.232	79.313	538.878	415.366	29	1.252.862	476.746	81.843	488.791	347.661	72	9.528
17	GPRA	1.499.462	1.251.301	15.274	466.150	272.405	141.568	1.536.454	1.346.121	16.423	454.440	236.048	171.152	(54.040)

No	Emiten	TAHUN 2017						TAHUN 2018						Hasil NCO
		Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	Total Aset	Current Aset (Aset lancar)	Investment and Advances (Uang muka invest)	Total Liabilities	Current Liabilities (Liabilitas jangka pendek)	Long Term Debt (Pinj jangka panjang)	2018
		13	14	15	16	17	18	19	20	21	22	23	24	((19-20-21)-(22-23-24)- ((13-14-15)-(16-17-18)))
18	GWSA	7.200.861	899.462	23.588	524.361	108.794	241.828	7.491.034	1.174.188	11.086	597.490	150.466	329.292	83.956
19	JRPT	9.473	3.449	8	3.496	3.094	26	10.541	3.924	10	3.848	3.480	21	619
20	KIJA	11.266.320	7.677.631	637.820	5.366.080	1.067.197	89.046	11.783.772	8.182.826	477.927	5.731.263	1.144.917	92.150	(112.209)
21	LPCK	6.455.503	10.129.334	-	4.734.087	1.743.341	79.394	8.589.827	5.852.962	-	1.695.594	982.490	107.825	8.716.769
22	MDLN	18.599.669	3.158.284	19.916	7.522.212	2.374.365	4.163.904	20.227.480	3.379.234	41.702	8.397.680	1.539.786	5.699.805	1.210.929
23	MTLA	4.819.146	2.626.969	122.813	1.819.793	1.046.392	627.024	5.193.963	2.775.578	38.572	1.755.200	901.882	701.341	304.849
24	MTSM	80.235	47.437	-	10.744	4.153	-	75.129	40.431	-	12.412	4.801	-	880
25	NIRO	4.892.234	1.906.209	241.080	1.236.500	269.979	716.549	7.555.705	3.685.189	175.488	1.440.689	550.412	747.456	1.057.234
26	OMRE	4.242.935	212.689	-	228.898	121.138	136	4.252.706	240.665	-	405.043	232.874	79.400	(3.350)
27	PPRO	12.559.932	7.106.225	243.979	7.559.824	3.395.076	1.614.027	17.475.720	10.413.442	252.526	10.657.152	5.685.378	2.374.214	1.553.185
28	PLIN	4.639.438	961.963	54.879	3.652.525	824.154	2.397.716	5.043.926	1.412.275	43.730	3.811.773	1.135.313	2.278.955	(1.525)
29	PWON	23.358.718	8.427.606	706.781	10.567.228	4.913.178	5.025.600	25.018.080	9.472.788	613.448	9.706.399	4.096.381	4.933.665	659.610
30	RBMS	432.056	114.982	41.349	201.017	80.001	107.823	897.968	298.063	54.142	268.759	140.941	108.801	264.214
31	RDTX	2.280.462	551.269	63.392	225.500	119.405	-	2.526.490	542.644	193.658	213.067	120.722	-	138.137
32	SCBD	5.783.264	534.790	-	1.472.489	593.592	105.017	5.772.828	584.431	-	1.376.617	590.774	-	(72.040)
33	SMRA	21.662.951	9.187.860	937.230	13.309.209	6.275.828	5.589.118	23.299.242	10.507.809	974.326	14.238.537	7.230.613	4.892.933	(391.482)
34	TARA	1.634.609	172.653	401.893	180.827	179.484	-	1.822.279	53.353	401.643	69.255	68.247	-	307.555

Lampiran 4
Hasil Perhitungan *Financial Accrual*

No	Emiten	TAHUN 2015		TAHUN 2016		TAHUN 2017		TAHUN 2018		Δ Financial Accrual (FIN)		
		Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	2016	2017	2018
		1	2	3	4	5	6	7	8	(3-4) - (1-2)	(5-6) - (3-4)	(7-8) - (5-6)
1	APLN	6.952	15.487	7.773	15.741	8.453	17.293	8.244	17.376	567	(872)	(292)
2	ASRI	1.342.545	12.107.460	1.254.199	12.998.286	1.272.062	12.155.739	1.248.827	11.339.568	(979.172)	860.410	792.936
3	BEST	273.092	1.589.160	331.198	1.814.537	260.611	1.870.815	169.061	2.118.132	(167.271)	(126.865)	(338.867)
4	BIKA	17.405	1.470.706	17.913	1.731.221	21.149	1.678.797	22.456	1.674.922	(260.007)	55.660	5.182
5	BKSL	397.257	4.596.177	738.273	4.199.257	1.355.182	5.034.486	1.891.444	5.631.607	737.936	(218.320)	(60.859)
6	BSDE	9.375.949	13.925.458	10.477.170	13.939.299	15.572.475	16.754.337	16.585.531	21.814.594	1.087.380	2.280.267	(4.047.201)
7	CTRA	5.020.120	13.208.497	5.403.433	14.786.855	5.072.095	16.321.729	5.280.134	17.644.741	(1.195.045)	(1.866.212)	(1.114.973)
8	COWL	641.758	2.366.447	625.474	2.292.925	538.842	2.450.910	707.464	2.814.732	57.238	(244.617)	(195.200)
9	DART	1.272.726	2.311.459	1.879.078	2.442.909	1.611.287	2.801.378	2.285.608	3.329.371	474.902	(626.260)	146.328
10	DILD	1.713.585	5.517.743	1.865.635	6.782.582	1.868.377	6.786.635	1.828.733	7.699.883	(1.112.789)	(1.311)	(952.892)
11	DUTI	685.562	2.183.853	1.357.898	1.899.305	1.579.891	2.240.820	2.378.447	3.227.977	956.884	(119.522)	(188.601)
12	ELTY	601.727	8.015.693	869.694	7.777.471	696.704	7.918.962	531.630	3.946.608	506.189	(314.481)	3.807.280
13	EMDE	280.144	536.107	198.227	675.650	164.483	1.081.693	195.189	1.292.023	(221.460)	(439.787)	(179.624)
14	FMII	353	138.730	256.850	98.838	236.152	119.588	242.061	265.463	296.389	(41.448)	(139.966)
15	GAMA	53.387	240.002	53.927	247.197	63.210	304.392	50.331	272.660	(6.655)	(47.912)	18.853
16	GMTD	243.931	719.734	243.328	590.414	242.785	538.878	236.984	488.791	128.717	50.993	44.286
17	GPRA	114.683	626.944	110.066	559.139	148.223	466.150	111.758	454.440	63.188	131.146	(24.755)

No	Emiten	TAHUN 2015		TAHUN 2016		TAHUN 2017		TAHUN 2018		Δ Financial Accrual (FIN)		
		Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	Total Investasi	Total Liabilities	2016	2017	2018
		1	2	3	4	5	6	7	8	(3-4) - (1-2)	(5-6) - (3-4)	(7-8) - (5-6)
18	GWSA	5.438.739	536.332	5.594.732	478.485	5.747.300	524.361	5.746.555	597.490	213.840	106.692	(73.874)
19	JRPT	1.114	3.437	1.391	3.578	1.564	3.496	1.813	3.848	136	255	(103)
20	KIJA	357.715	4.762.940	395.047	5.095.108	252.542	5.366.080	329.992	5.731.263	(294.836)	(413.477)	(287.733)
21	LPCK	296.116	1.843.461	295.429	1.410.462	302.261	4.734.087	1.278.637	1.695.594	432.312	(3.316.793)	4.014.869
22	MDLN	1.182	6.785.594	756.126	7.944.774	1.272.900	7.522.212	1.418.561	8.397.680	(404.236)	939.336	(729.807)
23	MTLA	980.971	1.407.526	1.089.741	1.455.891	1.179.460	1.819.793	1.173.434	1.755.200	60.405	(274.183)	58.567
24	MTSM	23.710	11.087	23.733	9.886	23.733	10.744	23.733	12.412	1.224	(858)	(1.668)
25	NIRO	1.474.423	394.289	1.960.938	818.301	2.316.618	1.236.500	3.214.890	1.440.689	62.503	(62.519)	694.083
26	OMRE	3.217.108	281.686	1.905.685	146.961	1.915.029	228.898	1.934.686	405.043	(1.176.698)	(72.593)	(156.488)
27	PPRO	208.875	2.801.370	312.974	5.858.373	356.718	7.559.824	419.209	10.657.152	(2.952.904)	(1.657.707)	(3.034.837)
28	PLIN	2.504.584	2.264.521	2.526.934	2.301.324	2.457.510	3.652.525	2.383.663	3.811.773	(14.453)	(1.420.625)	(233.095)
29	PWON	8.904.992	9.323.066	10.519.537	9.654.448	10.832.083	10.567.228	11.262.896	9.706.399	1.283.163	(600.234)	1.291.642
30	RBMS	67.434	18.058	-	179.407	-	201.017	160.637	268.759	(228.783)	(21.610)	92.895
31	RDTX	169.774	282.594	169.843	273.291	1.635.012	225.500	1.770.460	213.067	9.372	1.512.960	147.881
32	SCBD	1.157.856	1.787.170	1.090.296	1.592.379	1.272.361	1.472.489	1.274.089	1.376.617	127.231	301.955	97.600
33	SMRA	4.311.752	11.228.512	4.486.694	12.644.764	4.461.323	13.309.209	4.391.674	14.238.537	(1.241.310)	(689.816)	(998.977)
34	TARA	828.131	248.631	693.647	165.758	652.497	180.827	662.503	69.255	(51.611)	(56.219)	121.578

Lampiran 5
Hasil Perhitungan *Average Total Assets*

No	Emiten	Total Assets				Δ Average Total Assets (ATS)		
		2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	(1+2) : 2	(2+3) : 2	(3+4) : 2
1	APLN	24.559	25.712	28.790	29.584	25.136	27.251	29.187
2	ASRI	18.709.870	20.186.131	22.728.430	23.890.926	19.448.001	21.457.281	23.309.678
3	BEST	4.631.315	5.205.373	7.719.001	8.290.126	4.918.344	6.462.187	8.004.564
4	BIKA	2.137.500	2.400.682	2.374.443	2.333.637	2.269.091	2.387.563	2.354.040
5	BKSL	11.145.897	11.359.506	12.977.041	12.252.732	11.252.702	12.168.274	12.614.887
6	BSDE	36.022.148	38.292.206	45.951.188	52.101.492	37.157.177	42.121.697	49.026.340
7	CTRA	26.258.718	29.169.333	29.872.302	31.289.017	27.714.026	29.520.818	30.580.660
8	COWL	3.540.586	3.493.055	3.578.766	3.733.012	3.516.821	3.535.911	3.655.889
9	DART	5.739.863	6.066.258	6.360.846	6.905.286	5.903.061	6.213.552	6.633.066
10	DILD	10.288.572	11.840.060	13.097.185	14.215.535	11.064.316	12.468.623	13.656.360
11	DUTI	9.014.911	9.692.218	10.575.682	12.642.895	9.353.565	10.133.950	11.609.289
12	ELTY	14.688.816	14.176.698	14.082.518	13.606.180	14.432.757	14.129.608	13.844.349
13	EMDE	1.196.041	1.363.642	1.868.624	2.096.614	1.279.842	1.616.133	1.982.619
14	FMII	584.001	771.548	801.480	940.955	677.775	786.514	871.218
15	GAMA	1.336.563	1.344.868	1.402.556	1.372.352	1.340.716	1.373.712	1.387.454
16	GMTD	1.273.990	1.229.172	1.242.715	1.252.862	1.251.581	1.235.944	1.247.789
17	GPRA	1.574.174	1.569.319	1.499.462	1.536.454	1.571.747	1.534.391	1.517.958

No	Emiten	Total Assets				Δ Average Total Assets (ATS)		
		2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	(1+2) : 2	(2+3) : 2	(3+4) : 2
18	GWSA	6.805.278	6.963.273	7.200.861	7.491.034	6.884.276	7.082.067	7.345.948
19	JRPT	7.578	8.484	9.473	10.541	8.031	8.979	10.007
20	KIJA	9.740.695	10.733.598	11.266.320	11.783.772	10.237.147	10.999.959	11.525.046
21	LPCK	5.476.757	5.726.829	6.455.503	8.589.827	5.601.793	6.091.166	7.522.665
22	MDLN	12.843.051	16.540.108	18.599.669	20.227.480	14.691.580	17.569.889	19.413.575
23	MTLA	3.620.742	3.958.293	4.819.146	5.193.963	3.789.518	4.388.720	5.006.555
24	MTSM	88.172	84.642	80.235	75.129	86.407	82.439	77.682
25	NIRO	3.138.623	3.791.983	4.892.234	7.555.705	3.465.303	4.342.109	6.223.970
26	OMRE	3.178.676	4.264.983	4.242.935	4.252.706	3.721.830	4.253.959	4.247.821
27	PPRO	5.318.957	8.826.284	12.559.932	17.475.720	7.072.621	10.693.108	15.017.826
28	PLIN	4.671.090	4.586.569	4.639.438	5.043.926	4.628.830	4.613.004	4.841.682
29	PWON	18.778.122	20.674.142	23.358.718	25.018.080	19.726.132	22.016.430	24.188.399
30	RBMS	191.276	395.302	432.056	897.968	293.289	413.679	665.012
31	RDTX	1.872.159	2.101.754	2.280.462	2.526.490	1.986.957	2.191.108	2.403.476
32	SCBD	5.566.425	5.714.282	5.783.264	5.772.828	5.640.354	5.748.773	5.778.046
33	SMRA	18.758.262	20.810.320	21.662.951	23.299.242	19.784.291	21.236.636	22.481.097
34	TARA	1.294.373	1.218.023	1.634.609	1.822.279	1.256.198	1.426.316	1.728.444

Lampiran 6
Hasil Perhitungan RSST *Accrual*

No	Emiten	2016				2017				2018				RSST Accrual		
		WC	NCO	FIN	ATS	WC	NCO	FIN	ATS	WC	NCO	FIN	ATS	2016	2017	2018
		1	2	3	4	5	6	7	8	9	10	11	12	(1+2+3) : 4	(5+6+7) : 8	(9+10+11) : 12
1	APLN	(2.222)	2.998	567	25.136	1.694	1.475	(872)	27.251	(1.777)	2.607	(292)	29.187	0,0534	0,0843	0,0184
2	ASRI	701.637	106.036	(979.172)	19.448.001	(473.608)	3.541.055	860.410	21.457.281	50.834	2.036.389	792.936	23.309.678	(0,0088)	0,1831	0,1236
3	BEST	162.575	445.845	(167.271)	4.918.344	17.188	2.401.620	(126.865)	6.462.187	1.096.077	(117.432)	(338.867)	8.004.564	0,0897	0,3547	0,0799
4	BIKA	180.225	243.685	(260.007)	2.269.091	334.423	(142.400)	55.660	2.387.563	(116.934)	(60.324)	5.182	2.354.040	0,0722	0,1037	(0,0731)
5	BKSL	206.880	453.683	737.936	11.252.702	472.220	1.081.866	(218.320)	12.168.274	(188.524)	(797.901)	(60.859)	12.614.887	0,1243	0,1098	(0,0830)
6	BSDE	132.102	1.869.586	1.087.380	37.157.177	(379.552)	6.773.502	2.280.267	42.121.697	4.321.738	2.838.760	(4.047.201)	49.026.340	0,0831	0,2059	0,0635
7	CTRA	2.350.159	(30.849)	(1.195.045)	27.714.026	989.807	(1.293.491)	(1.866.212)	29.520.818	807.798	(401.070)	(1.114.973)	30.580.660	0,0406	(0,0735)	(0,0232)
8	COWL	209.474	14.834	57.238	3.516.821	(242.661)	(212.992)	(244.617)	3.535.911	(257.878)	(123.875)	(195.200)	3.655.889	0,0801	(0,1980)	(0,1578)
9	DART	33.603	440.885	474.902	5.903.061	(93.702)	263.277	(626.260)	6.213.552	(184.865)	637.717	146.328	6.633.066	0,1608	(0,0735)	0,0903
10	DILD	101.718	1.189.323	(1.112.789)	11.064.316	(237.863)	714.857	(1.311)	12.468.623	544.328	(297.557)	(952.892)	13.656.360	0,0161	0,0382	(0,0517)
11	DUTI	(76.843)	1.024.926	956.884	9.353.565	207.679	496.601	(119.522)	10.133.950	816.932	491.577	(188.601)	11.609.289	0,2037	0,0577	0,0965
12	ELTY	1.851.139	(2.742.798)	506.189	14.432.757	(474.197)	(844.891)	(314.481)	14.129.608	2.637.244	1.902.001	3.807.280	13.844.349	(0,0267)	(0,1156)	0,6029
13	EMDE	195.853	(24.561)	(221.460)	1.279.842	448.042	(4.602)	(439.787)	1.616.133	156.261	(42.232)	(179.624)	1.982.619	(0,0392)	0,0023	(0,0331)
14	FMII	63.122	113.932	296.389	677.775	(78.178)	255.461	(41.448)	786.514	61.278	(99.913)	(139.966)	871.218	0,6985	0,1727	(0,2050)
15	GAMA	22.262	(5.934)	(6.655)	1.340.716	93.204	(6.134)	(47.912)	1.373.712	5.403	(748)	18.853	1.387.454	0,0072	0,0285	0,0169
16	GMTD	39.045	40.202	128.717	1.251.581	8.885	49.571	50.993	1.235.944	48.219	9.528	44.286	1.247.789	0,1662	0,0886	0,0818
17	GPRA	140.547	36.975	63.188	1.571.747	(87.003)	56.641	131.146	1.534.391	131.177	(54.040)	(24.755)	1.517.958	0,1531	0,0657	0,0345

No	Emiten	2016				2017				2018				RSST Accrual		
		WC	NCO	FIN	ATS	WC	NCO	FIN	ATS	WC	NCO	FIN	ATS	2016	2017	2018
		1	2	3	4	5	6	7	8	9	10	11	12	(1+2+3) : 4	(5+6+7) : 8	(9+10+11) : 12
18	GWSA	138.946	129.886	213.840	6.884.276	72.178	140.482	106.692	7.082.067	233.054	83.956	(73.874)	7.345.948	0,0701	0,0451	0,0331
19	JRPT	(25)	1.080	136	8.031	434	683	255	8.979	89	619	(103)	10.007	0,1483	0,1528	0,0605
20	KIJA	703.055	32.348	(294.836)	10.237.147	308.025	(146.896)	(413.477)	10.999.959	427.475	(112.209)	(287.733)	11.525.046	0,0430	(0,0229)	0,0024
21	LPCK	292.699	346.175	432.312	5.601.793	4.950.613	(7.165.336)	(3.316.793)	6.091.166	(3.515.521)	8.716.769	4.014.869	7.522.665	0,1912	(0,9081)	1,2251
22	MDLN	1.009.899	2.000.599	(404.236)	14.691.580	(220.868)	2.875.458	939.336	17.569.889	1.055.529	1.210.929	(729.807)	19.413.575	0,1774	0,2046	0,0792
23	MTLA	190.010	129.820	60.405	3.789.518	245.335	297.955	(274.183)	4.388.720	293.119	304.849	58.567	5.006.555	0,1003	0,0613	0,1311
24	MTSM	(2.945)	616	1.224	86.407	(15.437)	10.172	(858)	82.439	(7.654)	880	(1.668)	77.682	(0,0128)	(0,0743)	(0,1087)
25	NIRO	282.132	486.981	62.503	3.465.303	325.739	405.348	(62.519)	4.342.109	1.498.547	1.057.234	694.083	6.223.970	0,2400	0,1540	0,5222
26	OMRE	220.850	999.660	(1.176.698)	3.721.830	(69.484)	(35.023)	(72.593)	4.253.959	(83.760)	(3.350)	(156.488)	4.247.821	0,0118	(0,0416)	(0,0573)
27	PPRO	425.809	1.051.436	(2.952.904)	7.072.621	1.325.008	954.827	(1.657.707)	10.693.108	1.016.915	1.553.185	(3.034.837)	15.017.826	(0,2086)	0,0582	(0,0309)
28	PLIN	(599.003)	452.907	(14.453)	4.628.830	235.367	525.927	(1.420.625)	4.613.004	139.153	(1.525)	(233.095)	4.841.682	(0,0347)	(0,1429)	(0,0197)
29	PWON	523.707	2.418.749	1.283.163	19.726.132	2.005.837	129.178	(600.234)	22.016.430	1.861.979	659.610	1.291.642	24.188.399	0,2142	0,0697	0,1576
30	RBMS	(36.256)	122.811	(228.783)	293.289	22.270	38.323	(21.610)	413.679	122.141	264.214	92.895	665.012	(0,4849)	0,0942	0,7207
31	RDTX	191.144	35.617	9.372	1.986.957	38.337	139.725	1.512.960	2.191.108	(9.942)	138.137	147.881	2.403.476	0,1188	0,7718	0,1149
32	SCBD	(280.005)	512.734	127.231	5.640.354	68.584	17.028	301.955	5.748.773	52.459	(72.040)	97.600	5.778.046	0,0638	0,0674	0,0135
33	SMRA	1.601.451	109.847	(1.241.310)	19.784.291	(1.569.414)	1.203.043	(689.816)	21.236.636	365.164	(391.482)	(998.977)	22.481.097	0,0238	(0,0497)	(0,0456)
34	TARA	(41.383)	(93.443)	(51.611)	1.256.198	20.966	359.302	(56.219)	1.426.316	(8.063)	307.555	121.578	1.728.444	(0,1484)	0,2272	0,2436

Lampiran 7
Hasil Perhitungan *Change In Receivable*

No	Emiten	<i>Receivable (Piutang usaha)</i>				<i>Average Total Asset (ATS)</i>			<i>Change in Receivable</i>		
		2015	2016	2017	2018	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	(2-1) : 5	(3-2) : 6	(4-3) : 7
1	APLN	1.123	1.211	1.550	1.662	25.136	27.251	29.187	0,0035	0,0124	0,0038
2	ASRI	119.787	178.070	210.270	211.615	19.448.001	21.457.281	23.309.678	0,0030	0,0015	0,0001
3	BEST	105.318	234.224	349.129	63.766	4.918.344	6.462.187	8.004.564	0,0262	0,0178	(0,0357)
4	BIKA	28.883	17.956	13.244	7.638	2.269.091	2.387.563	2.354.040	(0,0048)	(0,0020)	(0,0024)
5	BKSL	551.551	953.216	1.238.610	1.149.423	11.252.702	12.168.274	12.614.887	0,0357	0,0235	(0,0071)
6	BSDE	141.753	401.226	489.615	292.751	37.157.177	42.121.697	49.026.340	0,0070	0,0021	(0,0040)
7	CTRA	880.556	942.106	965.648	1.378.892	27.714.026	29.520.818	30.580.660	0,0022	0,0008	0,0135
8	COWL	20.129	26.178	115.331	91.288	3.516.821	3.535.911	3.655.889	0,0017	0,0252	(0,0066)
9	DART	179.616	129.961	159.869	125.839	5.903.061	6.213.552	6.633.066	(0,0084)	0,0048	(0,0051)
10	DILD	235.504	165.875	171.663	487.799	11.064.316	12.468.623	13.656.360	(0,0063)	0,0005	0,0231
11	DUTI	47.241	64.936	50.301	41.467	9.353.565	10.133.950	11.609.289	0,0019	(0,0014)	(0,0008)
12	ELTY	544.418	715.452	777.103	704.562	14.432.757	14.129.608	13.844.349	0,0119	0,0044	(0,0052)
13	EMDE	107.963	150.518	165.957	151.783	1.279.842	1.616.133	1.982.619	0,0333	0,0096	(0,0071)
14	FMI	8.144	809	210	113	677.775	786.514	871.218	(0,0108)	(0,0008)	(0,0001)
15	GAMA	33.781	32.354	45.129	8.080	1.340.716	1.373.712	1.387.454	(0,0011)	0,0093	(0,0267)
16	GMTD	1.200	263	1.600	2.003	1.251.581	1.235.944	1.247.789	(0,0007)	0,0011	0,0003
17	GPRA	182.478	181.734	164.987	173.858	1.571.747	1.534.391	1.517.958	(0,0005)	(0,0109)	0,0058

No	Emiten	Receivable (Piutang usaha)				Average Total Asset (ATS)			Change in Receivable		
		2015	2016	2017	2018	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	(2-1) : 5	(3-2) : 6	(4-3) : 7
18	GWSA	23.361	24.830	12.914	11.020	6.884.276	7.082.067	7.345.948	0,0002	(0,0017)	(0,0003)
19	JRPT	65	67	80	95	8.031	8.979	10.007	0,0003	0,0014	0,0015
20	KIJA	377.002	704.333	373.831	716.400	10.237.147	10.999.959	11.525.046	0,0320	(0,0300)	0,0297
21	LPCK	209.661	185.285	248.008	295.251	5.601.793	6.091.166	7.522.665	(0,0044)	0,0103	0,0063
22	MDLN	1.485.132	2.169.407	746.887	1.494.305	14.691.580	17.569.889	19.413.575	0,0466	(0,0810)	0,0385
23	MTLA	224.864	187.118	310.473	257.297	3.789.518	4.388.720	5.006.555	(0,0100)	0,0281	(0,0106)
24	MTSM	274	682	721	677	86.407	82.439	77.682	0,0047	0,0005	(0,0006)
25	NIRO	22.532	38.060	50.294	52.153	3.465.303	4.342.109	6.223.970	0,0045	0,0028	0,0003
26	OMRE	10.693	5.628	4.935	5.810	3.721.830	4.253.959	4.247.821	(0,0014)	(0,0002)	0,0002
27	PPRO	1.198.705	2.765.316	4.231.062	6.014.699	7.072.621	10.693.108	15.017.826	0,2215	0,1371	0,1188
28	PLIN	131.426	133.996	145.179	139.209	4.628.830	4.613.004	4.841.682	0,0006	0,0024	(0,0012)
29	PWON	267.680	185.527	448.497	413.854	19.726.132	22.016.430	24.188.399	(0,0042)	0,0119	(0,0014)
30	RBMS	5.435	5.274	35.069	39.593	293.289	413.679	665.012	(0,0005)	0,0720	0,0068
31	RDTX	53.823	48.661	9.814	9.539	1.986.957	2.191.108	2.403.476	(0,0026)	(0,0177)	(0,0001)
32	SCBD	337.931	25.885	26.131	25.433	5.640.354	5.748.773	5.778.046	(0,0553)	0,0000	(0,0001)
33	SMRA	145.921	578.603	685.168	444.982	19.784.291	21.236.636	22.481.097	0,0219	0,0050	(0,0107)
34	TARA	20.254	3.255	11.660	12.922	1.256.198	1.426.316	1.728.444	(0,0135)	0,0059	0,0007

Lampiran 8
Hasil Perhitungan *Change In Inventory*

No	Emiten	Inventory (Persediaan)				Average Total Asset (ATS)			Change in Inventory		
		2015	2016	2017	2018	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	(2-1) : 5	(3-2) : 6	(4-3) : 7
1	APLN	4.449	4.621	9.681	11.207	25.136	27.251	29.187	0,0068	0,1857	0,0523
2	ASRI	1.156.083	1.208.484	960.844	414.581	19.448.001	21.457.281	23.309.678	0,0027	(0,0115)	(0,0234)
3	BEST	365.893	735.698	926.616	1.248.314	4.918.344	6.462.187	8.004.564	0,0752	0,0295	0,0402
4	BIKA	1.279.215	1.541.486	1.595.533	1.687.019	2.269.091	2.387.563	2.354.040	0,1156	0,0226	0,0389
5	BKSL	2.091.136	2.195.886	2.137.378	2.472.252	11.252.702	12.168.274	12.614.887	0,0093	(0,0048)	0,0265
6	BSDE	6.547.652	7.440.632	7.910.269	9.044.390	37.157.177	42.121.697	49.026.340	0,0240	0,0111	0,0231
7	CTRA	7.009.799	7.914.099	9.495.960	9.786.242	27.714.026	29.520.818	30.580.660	0,0326	0,0536	0,0095
8	COWL	1.086.585	1.139.806	1.227.566	1.262.764	3.516.821	3.535.911	3.655.889	0,0151	0,0248	0,0096
9	DART	189.548	77.730	24.706	14.717	5.903.061	6.213.552	6.633.066	(0,0189)	(0,0085)	(0,0015)
10	DILD	3.563.995	3.925.515	5.129.078	5.420.907	11.064.316	12.468.623	13.656.360	0,0327	0,0965	0,0214
11	DUTI	2.131.669	2.185.857	2.252.587	2.435.895	9.353.565	10.133.950	11.609.289	0,0058	0,0066	0,0158
12	ELTY	1.883.802	1.552.805	1.519.215	1.490.173	14.432.757	14.129.608	13.844.349	(0,0229)	(0,0024)	(0,0021)
13	EMDE	313.171	400.079	815.841	1.148.525	1.279.842	1.616.133	1.982.619	0,0679	0,2573	0,1678
14	FMII	98.842	133.829	180.390	209.999	677.775	786.514	871.218	0,0516	0,0592	0,0340
15	GAMA	352.940	383.210	428.514	441.569	1.340.716	1.373.712	1.387.454	0,0226	0,0330	0,0094
16	GMTD	431.447	400.234	387.134	353.021	1.251.581	1.235.944	1.247.789	(0,0249)	(0,0106)	(0,0273)
17	GPRA	1.060.032	1.066.031	998.447	1.069.193	1.571.747	1.534.391	1.517.958	0,0038	(0,0440)	0,0466

No	Emiten	Inventory (Persediaan)				Average Total Asset (ATS)			Change in Inventory		
		2015	2016	2017	2018	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	(2-1) : 5	(3-2) : 6	(4-3) : 7
18	GWSA	560.058	613.420	682.139	746.401	6.884.276	7.082.067	7.345.948	0,0078	0,0097	0,0087
19	JRPT	2.216	2.380	2.522	2.743	8.031	8.979	10.007	0,0204	0,0158	0,0221
20	KIJA	687.998	1.008.624	1.101.759	1.281.882	10.237.147	10.999.959	11.525.046	0,0313	0,0085	0,0156
21	LPCK	2.764.561	2.916.095	8.044.555	3.967.168	5.601.793	6.091.166	7.522.665	0,0271	0,8420	(0,5420)
22	MDLN	850.914	1.252.848	1.287.399	1.237.785	14.691.580	17.569.889	19.413.575	0,0274	0,0020	(0,0026)
23	MTLA	1.502.645	1.651.747	1.726.328	1.964.564	3.789.518	4.388.720	5.006.555	0,0393	0,0170	0,0476
24	MTSM	11.439	11.439	11.884	11.884	86.407	82.439	77.682	-	0,0054	-
25	NIRO	133.691	149.611	34.053	48.745	3.465.303	4.342.109	6.223.970	0,0046	(0,0266)	0,0024
26	OMRE	269.082	1.999.504	2.004.678	1.992.910	3.721.830	4.253.959	4.247.821	0,4649	0,0012	(0,0028)
27	PPRO	1.498.070	1.606.415	1.575.008	3.512.838	7.072.621	10.693.108	15.017.826	0,0153	(0,0029)	0,1290
28	PLIN	13.818	12.934	10.735	13.487	4.628.830	4.613.004	4.841.682	(0,0002)	(0,0005)	0,0006
29	PWON	3.846.154	4.839.703	5.699.993	5.819.430	19.726.132	22.016.430	24.188.399	0,0504	0,0391	0,0049
30	RBMS	26.884	16.484	47.176	53.530	293.289	413.679	665.012	(0,0355)	0,0742	0,0096
31	RDTX	516	1.191	1.348	1.570	1.986.957	2.191.108	2.403.476	0,0003	0,0001	0,0001
32	SCBD	2.042.027	2.268.943	2.293.172	2.322.192	5.640.354	5.748.773	5.778.046	0,0402	0,0042	0,0050
33	SMRA	4.924.807	5.531.047	6.498.457	7.890.253	19.784.291	21.236.636	22.481.097	0,0306	0,0456	0,0619
34	TARA	68.518	14.468	37.764	29.228	1.256.198	1.426.316	1.728.444	(0,0430)	0,0163	(0,0049)

Lampiran 9
Hasil Perhitungan *Change In Cash Sale*

No	Emiten	Sales (Pendapatan usaha)				Receivable (Piutang usaha)				Change in Cash Sales		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	8	((2-1):2) - ((6-5):6)	((3-2):3) - ((7-6):7)	((4-3):4) - ((8-7):8)
1	APLN	5.971	6.007	7.043	5.035	1.123	1.211	1.550	1.662	(0,0667)	(0,0716)	(0,4662)
2	ASRI	2.783.700	2.715.689	3.917.107	3.975.258	119.787	178.070	210.270	211.615	(0,3523)	0,1536	0,0083
3	BEST	686.981	824.408	1.006.097	962.801	105.318	234.224	349.129	63.766	(0,3837)	(0,1485)	4,4302
4	BIKA	1.013.950	631.183	482.387	407.818	28.883	17.956	13.244	7.638	0,0021	0,0473	0,5511
5	BKSL	559.801	1.206.575	1.623.485	1.316.806	551.551	953.216	1.238.610	1.149.423	0,1147	0,0264	(0,1553)
6	BSDE	6.209.574	6.521.770	10.347.343	6.628.782	141.753	401.226	489.615	292.751	(0,5988)	0,1892	0,1115
7	CTRA	7.514.286	6.739.315	6.442.797	7.670.405	880.556	942.106	965.648	1.378.892	(0,1803)	(0,0704)	(0,1396)
8	COWL	583.330	570.072	525.325	418.169	20.129	26.178	115.331	91.288	(0,2543)	(0,8582)	0,0071
9	DART	842.707	754.738	445.956	379.418	179.616	129.961	159.869	125.839	0,2655	(0,8795)	0,0951
10	DILD	2.200.900	2.276.460	2.202.820	2.552.536	235.504	165.875	171.663	487.799	0,4530	(0,0671)	(0,5111)
11	DUTI	1.686.812	1.989.828	1.718.747	2.225.704	47.241	64.936	50.301	41.467	(0,1202)	0,1332	0,4408
12	ELTY	1.395.604	1.688.248	1.239.228	1.096.389	544.418	715.452	777.103	704.562	(0,0657)	(0,4417)	(0,0273)
13	EMDE	325.314	330.445	396.685	227.646	107.963	150.518	165.957	151.783	(0,2672)	0,0740	(0,6492)
14	FMII	238.861	402.073	35.261	43.232	8.144	809	210	113	9,4727	(7,5504)	1,0428
15	GAMA	119.811	53.678	66.582	77.542	33.781	32.354	45.129	8.080	(1,1879)	(0,0893)	4,7266
16	GMTD	319.045	290.019	237.267	253.808	1.200	263	1.600	2.003	3,4627	(1,0580)	(0,1360)
17	GPRA	416.124	429.023	366.752	435.574	182.478	181.734	164.987	173.858	0,0342	(0,0683)	0,1070

No	Emiten	Sales (Pendapatan usaha)				Receivable (Piutang usaha)				Change in Cash Sales		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	8	((2-1):2) - ((6-5):6)	((3-2):3) - ((7-6):7)	((4-3):4) - ((8-7):8)
18	GWSA	83.739	141.440	84.986	134.413	23.361	24.830	12.914	11.020	0,3488	0,2584	0,5396
19	JRPT	2.150	2.381	2.405	2.331	65	67	80	95	0,0609	(0,1525)	(0,1888)
20	KIJA	3.139.920	2.931.015	2.994.759	2.711.870	377.002	704.333	373.831	716.400	(0,5360)	0,9054	(0,5825)
21	LPCK	2.120.553	1.544.898	1.501.178	2.209.581	209.661	185.285	248.008	295.251	(0,2411)	(0,2820)	0,1606
22	MDLN	2.962.461	2.465.212	3.195.901	2.124.203	1.485.132	2.169.407	746.887	1.494.305	(0,5171)	2,1332	(1,0047)
23	MTLA	1.089.218	1.143.372	1.263.595	1.378.862	224.864	187.118	310.473	257.297	0,2491	(0,3022)	0,2903
24	MTSM	23.588	24.809	24.569	28.052	274	682	721	677	(0,5490)	(0,0639)	0,1892
25	NIRO	505.051	263.634	380.880	461.094	22.532	38.060	50.294	52.153	(1,3237)	0,0646	0,1383
26	OMRE	262.235	242.237	188.815	156.507	10.693	5.628	4.935	5.810	0,8174	(0,1425)	(0,3570)
27	PPRO	1.505.172	2.150.061	2.708.881	2.556.174	1.198.705	2.765.316	4.231.062	6.014.699	(0,2666)	(0,1401)	(0,3563)
28	PLIN	1.644.546	1.659.204	1.609.457	1.689.648	131.426	133.996	145.179	139.209	(0,0103)	(0,1079)	0,0903
29	PWON	4.625.053	4.841.105	5.749.185	7.080.668	267.680	185.527	448.497	413.854	0,4874	(0,4284)	0,2718
30	RBMS	16.970	17.945	137.064	183.046	5.435	5.274	35.069	39.593	0,0849	0,0195	0,1369
31	RDTX	422.254	406.873	395.781	400.870	53.823	48.661	9.814	9.539	0,0683	3,9303	0,0415
32	SCBD	1.014.197	1.042.958	1.038.294	1.081.912	337.931	25.885	26.131	25.433	12,0827	(0,0139)	0,0678
33	SMRA	5.623.561	5.397.949	5.640.753	5.661.360	145.921	578.603	685.168	444.982	(0,7896)	(0,1125)	0,5434
34	TARA	111.806	50.762	51.302	24.646	20.254	3.255	11.660	12.922	4,0199	(0,7103)	(1,1792)

Lampiran 10
Hasil Perhitungan *Change In Earnings*

No	Emiten	<i>Earnings (Laba sebelum pajak)</i>				<i>Average Total Asset (ATS)</i>				<i>Change in Earnings</i>		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	8	(2:6)-(1:5)	(3:7)-(2:6)	(4:8)-(3:7)
1	APLN	1.139	961	1.896	194	24.122	25.136	27.251	29.187	(0,0090)	0,0313	(0,0629)
2	ASRI	758.957	591.353	1.444.664	1.035.273	17.817.119	19.448.001	21.457.281	23.309.678	(0,0122)	0,0369	(0,0229)
3	BEST	214.526	340.510	488.161	427.135	4.142.154	4.918.344	6.462.187	8.004.564	0,0174	0,0063	(0,0222)
4	BIKA	77.734	(77.013)	(42.099)	(45.489)	1.935.452	2.269.091	2.387.563	2.354.040	(0,0741)	0,0163	(0,0017)
5	BKSL	62.046	562.391	468.310	368.538	10.566.435	11.252.702	12.168.274	12.614.887	0,0441	(0,0115)	(0,0093)
6	BSDE	2.362.082	2.065.443	5.228.121	1.760.421	32.114.504	37.157.177	42.121.697	49.026.340	(0,0180)	0,0685	(0,0882)
7	CTRA	2.164.681	1.500.849	1.292.552	1.599.457	24.898.717	27.714.026	29.520.818	30.580.660	(0,0328)	(0,0104)	0,0085
8	COWL	(137.599)	12.502	(67.639)	(223.089)	3.611.490	3.516.821	3.535.911	3.655.889	0,0417	(0,0227)	(0,0419)
9	DART	240.177	233.675	55.260	36.791	5.427.068	5.903.061	6.213.552	6.633.066	(0,0047)	(0,0307)	(0,0033)
10	DILD	419.201	299.286	172.673	90.350	9.648.132	11.064.316	12.468.623	13.656.360	(0,0164)	(0,0132)	(0,0072)
11	DUTI	671.880	844.376	653.012	1.133.182	8.572.849	9.353.565	10.133.950	11.609.289	0,0119	(0,0258)	0,0332
12	ELTY	(757.228)	(556.835)	(310.412)	2.737.064	14.697.824	14.432.757	14.129.608	13.844.349	0,0129	0,0166	0,2197
13	EMDE	61.268	67.280	106.212	16.095	1.187.530	1.279.842	1.616.133	1.982.619	0,0010	0,0132	(0,0576)
14	FMII	171.450	296.953	9.933	7.191	521.723	677.775	786.514	871.218	0,1095	(0,4255)	(0,0044)
15	GAMA	5.158	1.130	348	1.650	1.363.328	1.340.716	1.373.712	1.387.454	(0,0029)	(0,0006)	0,0009
16	GMTD	119.429	87.506	68.803	62.042	1.399.116	1.251.581	1.235.944	1.247.789	(0,0154)	(0,0142)	(0,0059)
17	GPRA	73.831	47.331	37.960	51.623	1.545.875	1.571.747	1.534.391	1.517.958	(0,0176)	(0,0054)	0,0093

No	Emiten	<i>Earnings (Laba sebelum pajak)</i>				<i>Average Total Asset (ATS)</i>				<i>Change in Earnings</i>		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
		1	2	3	4	5	6	7	8	(2:6)-(1:5)	(3:7)-(2:6)	(4:8)-(3:7)
18	GWSA	1.269.114	215.112	190.572	212.815	6.073.135	6.884.276	7.082.067	7.345.948	(0,1777)	(0,0043)	0,0021
19	JRPT	877	1.027	1.162	1.081	7.131.357	8.031	8.979	10.007	0,1278	0,0015	(0,0214)
20	KIJA	345.057	512.500	130.080	85.429	9.124.816	10.237.147	10.999.959	11.525.046	0,0122	(0,0382)	(0,0044)
21	LPCK	930.517	549.871	380.734	2.248.060	4.933.628	5.601.793	6.091.166	7.522.665	(0,0904)	(0,0357)	0,2363
22	MDLN	960.109	550.569	676.791	78.564	11.601.099	14.691.580	17.569.889	19.413.575	(0,0453)	0,0010	(0,0345)
23	MTLA	242.006	321.898	553.270	508.300	3.620.743	3.789.518	4.388.720	5.006.555	0,0181	0,0411	(0,0245)
24	MTSM	(2.311)	(606)	(2.638)	(4.768)	86.281	86.407	82.439	77.682	0,0198	(0,0250)	(0,0294)
25	NIRO	(41.210)	(31.222)	3.573	(27.524)	3.089.433	3.465.303	4.342.109	6.223.970	0,0043	0,0098	(0,0052)
26	OMRE	239.090	316.304	(67.934)	132.322	817.087	3.721.830	4.253.959	4.247.821	(0,2076)	(0,1010)	0,0471
27	PPRO	301.067	368.223	463.309	501.224	4.024.794	7.072.621	10.693.108	15.017.826	(0,0227)	(0,0087)	(0,0100)
28	PLIN	272.322	397.531	280.440	183.002	4.608.011	4.628.830	4.613.004	4.841.682	0,0268	(0,0251)	(0,0230)
29	PWON	1.425.142	1.731.764	2.071.692	2.853.882	17.774.433	19.726.132	22.016.430	24.188.399	0,0076	0,0063	0,0239
30	RBMS	(3.086)	(6.901)	15.870	9.017	169.130	293.289	413.679	665.012	(0,0053)	0,0619	(0,0248)
31	RDTX	256.034	257.364	249.142	268.960	1.469.300	1.986.957	2.191.108	2.403.476	(0,0447)	(0,0158)	(0,0018)
32	SCBD	202.117	170.826	262.870	227.327	5.563.587	5.640.354	5.748.773	5.778.046	(0,0060)	0,0154	(0,0064)
33	SMRA	1.066.009	616.140	540.174	701.080	17.315.467	19.784.291	21.236.636	22.481.097	(0,0304)	(0,0057)	0,0057
34	TARA	1.888	2.875	1.276	952	1.305.724	1.256.198	1.426.316	1.728.444	0,0008	(0,0014)	(0,0003)

Lampiran 11
Hasil Perhitungan *Financial Performance*

No	Emiten	2016				2017				2018				Financial Performance		
		CIR	CII	CICS	CIE	CIR	CII	CICS	CIE	CIR	CII	CICS	CIE	2016	2017	2018
		1	2	3	4	5	6	7	8	9	10	11	12	1+2+3+4	5+6+7+8	9+10+11+12
1	APLN	0,0035	0,0068	(0,0667)	(0,0090)	0,0124	0,1857	(0,0716)	0,0313	0,0038	0,0523	(0,4662)	(0,0629)	(0,0653)	0,1578	(0,4730)
2	ASRI	0,0030	0,0027	(0,3523)	(0,0122)	0,0015	(0,0115)	0,1536	0,0369	0,0001	(0,0234)	0,0083	(0,0229)	(0,3588)	0,1805	(0,0380)
3	BEST	0,0262	0,0752	(0,3837)	0,0174	0,0178	0,0295	(0,1485)	0,0063	(0,0357)	0,0402	4,4302	(0,0222)	(0,2648)	(0,0949)	4,4125
4	BIKA	(0,0048)	0,1156	0,0021	(0,0741)	(0,0020)	0,0226	0,0473	0,0163	(0,0024)	0,0389	0,5511	(0,0017)	0,0388	0,0843	0,5859
5	BKSL	0,0357	0,0093	0,1147	0,0441	0,0235	(0,0048)	0,0264	(0,0115)	(0,0071)	0,0265	(0,1553)	(0,0093)	0,2038	0,0335	(0,1451)
6	BSDE	0,0070	0,0240	(0,5988)	(0,0180)	0,0021	0,0111	0,1892	0,0685	(0,0040)	0,0231	0,1115	(0,0882)	(0,5858)	0,2710	0,0424
7	CTRA	0,0022	0,0326	(0,1803)	(0,0328)	0,0008	0,0536	(0,0704)	(0,0104)	0,0135	0,0095	(0,1396)	0,0085	(0,1783)	(0,0264)	(0,1081)
8	COWL	0,0017	0,0151	(0,2543)	0,0417	0,0252	0,0248	(0,8582)	(0,0227)	(0,0066)	0,0096	0,0071	(0,0419)	(0,1958)	(0,8308)	(0,0317)
9	DART	(0,0084)	(0,0189)	0,2655	(0,0047)	0,0048	(0,0085)	(0,8795)	(0,0307)	(0,0051)	(0,0015)	0,0951	(0,0033)	0,2335	(0,9139)	0,0851
10	DILD	(0,0063)	0,0327	0,4530	(0,0164)	0,0005	0,0965	(0,0671)	(0,0132)	0,0231	0,0214	(0,5111)	(0,0072)	0,4629	0,0166	(0,4738)
11	DUTI	0,0019	0,0058	(0,1202)	0,0119	(0,0014)	0,0066	0,1332	(0,0258)	(0,0008)	0,0158	0,4408	0,0332	(0,1006)	0,1125	0,4890
12	ELTY	0,0119	(0,0229)	(0,0657)	0,0129	0,0044	(0,0024)	(0,4417)	0,0166	(0,0052)	(0,0021)	(0,0273)	0,2197	(0,0639)	(0,4231)	0,1850
13	EMDE	0,0333	0,0679	(0,2672)	0,0010	0,0096	0,2573	0,0740	0,0132	(0,0071)	0,1678	(0,6492)	(0,0576)	(0,1651)	0,3539	(0,5461)
14	FMII	(0,0108)	0,0516	9,4727	0,1095	(0,0008)	0,0592	(7,5504)	(0,4255)	(0,0001)	0,0340	1,0428	(0,0044)	9,6230	(7,9174)	1,0723
15	GAMA	(0,0011)	0,0226	(1,1879)	(0,0029)	0,0093	0,0330	(0,0893)	(0,0006)	(0,0267)	0,0094	4,7266	0,0009	(1,1694)	(0,0476)	4,7103
16	GMTD	(0,0007)	(0,0249)	3,4627	(0,0154)	0,0011	(0,0106)	(1,0580)	(0,0142)	0,0003	(0,0273)	(0,1360)	(0,0059)	3,4215	(1,0817)	(0,1690)
17	GPRA	(0,0005)	0,0038	0,0342	(0,0176)	(0,0109)	(0,0440)	(0,0683)	(0,0054)	0,0058	0,0466	0,1070	0,0093	0,0199	(0,1286)	0,1687

No	Emiten	2016				2017				2018				Financial Performance		
		CIR	CII	CICS	CIE	CIR	CII	CICS	CIE	CIR	CII	CICS	CIE	2016	2017	2018
		1	2	3	4	5	6	7	8	9	10	11	12	1+2+3+4	5+6+7+8	9+10+11+12
18	GWSA	0,0002	0,0078	0,3488	(0,1777)	(0,0017)	0,0097	0,2584	(0,0043)	(0,0003)	0,0087	0,5396	0,0021	0,1790	0,2621	0,5501
19	JRPT	0,0003	0,0204	0,0609	0,1278	0,0014	0,0158	(0,1525)	0,0015	0,0015	0,0221	(0,1888)	(0,0214)	0,2094	(0,1337)	(0,1867)
20	KIJA	0,0320	0,0313	(0,5360)	0,0122	(0,0300)	0,0085	0,9054	(0,0382)	0,0297	0,0156	(0,5825)	(0,0044)	(0,4605)	0,8456	(0,5416)
21	LPCK	(0,0044)	0,0271	(0,2411)	(0,0904)	0,0103	0,8420	(0,2820)	(0,0357)	0,0063	(0,5420)	0,1606	0,2363	(0,3088)	0,5346	(0,1388)
22	MDLN	0,0466	0,0274	(0,5171)	(0,0453)	(0,0810)	0,0020	2,1332	0,0010	0,0385	(0,0026)	(1,0047)	(0,0345)	(0,4885)	2,0553	(1,0032)
23	MTLA	(0,0100)	0,0393	0,2491	0,0181	0,0281	0,0170	(0,3022)	0,0411	(0,0106)	0,0476	0,2903	(0,0245)	0,2966	(0,2159)	0,3027
24	MTSM	0,0047	-	(0,5490)	0,0198	0,0005	0,0054	(0,0639)	(0,0250)	(0,0006)	-	0,1892	(0,0294)	(0,5245)	(0,0830)	0,1592
25	NIRO	0,0045	0,0046	(1,3237)	0,0043	0,0028	(0,0266)	0,0646	0,0098	0,0003	0,0024	0,1383	(0,0052)	(1,3103)	0,0506	0,1357
26	OMRE	(0,0014)	0,4649	0,8174	(0,2076)	(0,0002)	0,0012	(0,1425)	(0,1010)	0,0002	(0,0028)	(0,3570)	0,0471	1,0734	(0,2424)	(0,3125)
27	PPRO	0,2215	0,0153	(0,2666)	(0,0227)	0,1371	(0,0029)	(0,1401)	(0,0087)	0,1188	0,1290	(0,3563)	(0,0100)	(0,0525)	(0,0147)	(0,1184)
28	PLIN	0,0006	(0,0002)	(0,0103)	0,0268	0,0024	(0,0005)	(0,1079)	(0,0251)	(0,0012)	0,0006	0,0903	(0,0230)	0,0168	(0,1311)	0,0667
29	PWON	(0,0042)	0,0504	0,4874	0,0076	0,0119	0,0391	(0,4284)	0,0063	(0,0014)	0,0049	0,2718	0,0239	0,5413	(0,3711)	0,2991
30	RBMS	(0,0005)	(0,0355)	0,0849	(0,0053)	0,0720	0,0742	0,0195	0,0619	0,0068	0,0096	0,1369	(0,0248)	0,0436	0,2276	0,1285
31	RDTX	(0,0026)	0,0003	0,0683	(0,0447)	(0,0177)	0,0001	3,9303	(0,0158)	(0,0001)	0,0001	0,0415	(0,0018)	0,0213	3,8968	0,0397
32	SCBD	(0,0553)	0,0402	12,0827	(0,0060)	0,0000	0,0042	(0,0139)	0,0154	(0,0001)	0,0050	0,0678	(0,0064)	12,0615	0,0058	0,0663
33	SMRA	0,0219	0,0306	(0,7896)	(0,0304)	0,0050	0,0456	(0,1125)	(0,0057)	(0,0107)	0,0619	0,5434	0,0057	(0,7675)	(0,0676)	0,6004
34	TARA	(0,0135)	(0,0430)	4,0199	0,0008	0,0059	0,0163	(0,7103)	(0,0014)	0,0007	(0,0049)	(1,1792)	(0,0003)	3,9642	(0,6895)	(1,1838)

Lampiran 12
Hasil Perhitungan *F-Score*

Emiten	Tahun	RSST	FIN	F-Score	Score
APLN	2016	0,05	-0,07	-0,01	0
ASRI	2016	-0,01	-0,36	-0,37	0
BEST	2016	0,09	-0,26	-0,18	0
BIKA	2016	0,07	0,04	0,11	0
BKSL	2016	0,12	0,20	0,33	0
BSDE	2016	0,08	-0,59	-0,50	0
CTRA	2016	0,04	-0,18	-0,14	0
COWL	2016	0,08	-0,20	-0,12	0
DART	2016	0,16	0,23	0,39	0
DILD	2016	0,02	0,46	0,48	0
DUTI	2016	0,20	-0,10	0,10	0
ELTY	2016	-0,03	-0,06	-0,09	0
EMDE	2016	-0,04	-0,17	-0,20	0
FMII	2016	0,70	9,62	10,32	1
GAMA	2016	0,01	-1,17	-1,16	0
GMTD	2016	0,17	3,42	3,59	1
GPRA	2016	0,15	0,02	0,17	0
GWSA	2016	0,07	0,18	0,25	0
JRPT	2016	0,15	0,21	0,36	0
KIJA	2016	0,04	-0,46	-0,42	0
LPCK	2016	0,19	-0,31	-0,12	0
MDLN	2016	0,18	-0,49	-0,31	0
MTLA	2016	0,10	0,30	0,40	0
MTSM	2016	-0,01	-0,52	-0,54	0
NIRO	2016	0,24	-1,31	-1,07	0
OMRE	2016	0,01	1,07	1,09	1
PPRO	2016	-0,21	-0,05	-0,26	0
PLIN	2016	-0,03	0,02	-0,02	0
PWON	2016	0,21	0,54	0,76	0
RBMS	2016	-0,48	0,04	-0,44	0
RDTX	2016	0,12	0,02	0,14	0
SCBD	2016	0,06	12,06	12,13	1
SMRA	2016	0,02	-0,77	-0,74	0
TARA	2016	-0,15	3,96	3,82	1

Emiten	Tahun	RSST	FIN	F-Score	Score
APLN	2017	0,08	0,16	0,24	0
ASRI	2017	0,18	0,18	0,36	0
BEST	2017	0,35	-0,09	0,26	0
BIKA	2017	0,10	0,08	0,19	0
BKSL	2017	0,11	0,03	0,14	0
BSDE	2017	0,21	0,27	0,48	0
CTRA	2017	-0,07	-0,03	-0,10	0
COWL	2017	-0,20	-0,83	-1,03	0
DART	2017	-0,07	-0,91	-0,99	0
DILD	2017	0,04	0,02	0,05	0
DUTI	2017	0,06	0,11	0,17	0
ELTY	2017	-0,12	-0,42	-0,54	0
EMDE	2017	0,00	0,35	0,36	0
FMII	2017	0,17	-7,92	-7,74	0
GAMA	2017	0,03	-0,05	-0,02	0
GMTD	2017	0,09	-1,08	-0,99	0
GPRA	2017	0,07	-0,13	-0,06	0
GWSA	2017	0,05	0,26	0,31	0
JRPT	2017	0,15	-0,13	0,02	0
KIJA	2017	-0,02	0,85	0,82	0
LPCK	2017	-0,91	0,53	-0,37	0
MDLN	2017	0,20	2,06	2,26	1
MTLA	2017	0,06	-0,22	-0,15	0
MTSM	2017	-0,07	-0,08	-0,16	0
NIRO	2017	0,15	0,05	0,20	0
OMRE	2017	-0,04	-0,24	-0,28	0
PPRO	2017	0,06	-0,01	0,04	0
PLIN	2017	-0,14	-0,13	-0,27	0
PWON	2017	0,07	-0,37	-0,30	0
RBMS	2017	0,09	0,23	0,32	0
RDTX	2017	0,77	3,90	4,67	1
SCBD	2017	0,07	0,01	0,07	0
SMRA	2017	-0,05	-0,07	-0,12	0
TARA	2017	0,23	-0,69	-0,46	0

Emiten	Tahun	RSST	FIN	F-Score	Score
APLN	2018	0,02	-0,47	-0,45	0
ASRI	2018	0,12	-0,04	0,09	0
BEST	2018	0,08	4,41	4,49	1
BIKA	2018	-0,07	0,59	0,51	0
BKSL	2018	-0,08	-0,15	-0,23	0
BSDE	2018	0,06	0,04	0,11	0
CTRA	2018	-0,02	-0,11	-0,13	0
COWL	2018	-0,16	-0,03	-0,19	0
DART	2018	0,09	0,09	0,18	0
DILD	2018	-0,05	-0,47	-0,53	0
DUTI	2018	0,10	0,49	0,59	0
ELTY	2018	0,60	0,19	0,79	0
EMDE	2018	-0,03	-0,55	-0,58	0
FMII	2018	-0,21	1,07	0,87	0
GAMA	2018	0,02	4,71	4,73	1
GMTD	2018	0,08	-0,17	-0,09	0
GPRA	2018	0,03	0,17	0,20	0
GWSA	2018	0,03	0,55	0,58	0
JRPT	2018	0,06	-0,19	-0,13	0
KIJA	2018	0,00	-0,54	-0,54	0
LPCK	2018	1,23	-0,14	1,09	1
MDLN	2018	0,08	-1,00	-0,92	0
MTLA	2018	0,13	0,30	0,43	0
MTSM	2018	-0,11	0,16	0,05	0
NIRO	2018	0,52	0,14	0,66	0
OMRE	2018	-0,06	-0,31	-0,37	0
PPRO	2018	-0,03	-0,12	-0,15	0
PLIN	2018	-0,02	0,07	0,05	0
PWON	2018	0,16	0,30	0,46	0
RBMS	2018	0,72	0,13	0,85	0
RDTX	2018	0,11	0,04	0,15	0
SCBD	2018	0,01	0,07	0,08	0
SMRA	2018	-0,05	0,60	0,55	0
TARA	2018	0,24	-1,18	-0,94	0

Lampiran 13
Hasil Perhitungan *Financial Stability*

No	Emiten	Total Aset				Financial Stability		
		2015	2016	2017	2018	2016	2017	2018
1	APLN	24.559	25.712	28.790	29.584	0,0448	0,1069	0,0268
2	ASRI	18.709.870	20.186.131	22.728.430	23.890.926	0,0731	0,1119	0,0487
3	BEST	4.631.315	5.205.373	7.719.001	8.290.126	0,1103	0,3256	0,0689
4	BIKA	2.137.500	2.400.682	2.374.443	2.333.637	0,1096	-0,0111	-0,0175
5	BKSL	11.145.897	11.359.506	12.977.041	12.252.732	0,0188	0,1246	-0,0591
6	BSDE	36.022.148	38.292.206	45.951.188	52.101.492	0,0593	0,1667	0,1180
7	CTRA	26.258.718	29.169.333	29.872.302	31.289.017	0,0998	0,0235	0,0453
8	COWL	3.540.586	3.493.055	3.578.766	3.733.012	-0,0136	0,0239	0,0413
9	DART	5.739.863	6.066.258	6.360.846	6.905.286	0,0538	0,0463	0,0788
10	DILD	10.288.572	11.840.060	13.097.185	14.215.535	0,1310	0,0960	0,0787
11	DUTI	9.014.911	9.692.218	10.575.682	12.642.895	0,0699	0,0835	0,1635
12	ELTY	14.688.816	14.176.698	14.082.518	13.606.180	-0,0361	-0,0067	-0,0350
13	EMDE	1.196.041	1.363.642	1.868.624	2.096.614	0,1229	0,2702	0,1087
14	FMII	584.001	771.548	801.480	940.955	0,2431	0,0373	0,1482
15	GAMA	1.336.563	1.344.868	1.402.556	1.372.352	0,0062	0,0411	-0,0220
16	GMTD	1.273.990	1.229.172	1.242.715	1.252.862	-0,0365	0,0109	0,0081
17	GPRA	1.574.174	1.569.319	1.499.462	1.536.454	-0,0031	-0,0466	0,0241

No	Emiten	Total Aset				Financial Stability		
		2015	2016	2017	2018	2016	2017	2018
18	GWSA	6.805.278	6.963.273	7.200.861	7.491.034	0,0227	0,0330	0,0387
19	JRPT	7.578	8.484	9.473	10.541	0,1068	0,1044	0,1013
20	KIJA	9.740.695	10.733.598	11.266.320	11.783.772	0,0925	0,0473	0,0439
21	LPCK	5.476.757	5.726.829	6.455.503	8.589.827	0,0437	0,1129	0,2485
22	MDLN	12.843.051	16.540.108	18.599.669	20.227.480	0,2235	0,1107	0,0805
23	MTLA	3.620.742	3.958.293	4.819.146	5.193.963	0,0853	0,1786	0,0722
24	MTSM	88.172	84.642	80.235	75.129	-0,0417	-0,0549	-0,0680
25	NIRO	3.138.623	3.791.983	4.892.234	7.555.705	0,1723	0,2249	0,3525
26	OMRE	3.178.676	4.264.983	4.242.935	4.252.706	0,2547	-0,0052	0,0023
27	PPRO	5.318.957	8.826.284	12.559.932	17.475.720	0,3974	0,2973	0,2813
28	PLIN	4.671.090	4.586.569	4.639.438	5.043.926	-0,0184	0,0114	0,0802
29	PWON	18.778.122	20.674.142	23.358.718	25.018.080	0,0917	0,1149	0,0663
30	RBMS	191.276	395.302	432.056	897.968	0,5161	0,0851	0,5189
31	RDTX	1.872.159	2.101.754	2.280.462	2.526.490	0,1092	0,0784	0,0974
32	SCBD	5.566.425	5.714.282	5.783.264	5.772.828	0,0259	0,0119	-0,0018
33	SMRA	18.758.262	20.810.320	21.662.951	23.299.242	0,0986	0,0394	0,0702
34	TARA	1.294.373	1.218.023	1.634.609	1.822.279	-0,0627	0,2549	0,1030

Lampiran 14
Hasil Perhitungan *External Pressure*

No	Emiten	Total Liabilitas			Total Aset			External Pressure		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	APLN	15.741	17.293	17.376	25.712	28.790	29.584	0,6122	0,6007	0,5873
2	ASRI	12.998.286	12.155.739	11.339.568	20.186.131	22.728.430	23.890.926	0,6439	0,5348	0,4746
3	BEST	1.814.537	1.870.815	2.118.132	5.205.373	7.719.001	8.290.126	0,3486	0,2424	0,2555
4	BIKA	1.731.221	1.678.797	1.674.922	2.400.682	2.374.443	2.333.637	0,7211	0,7070	0,7177
5	BKSL	4.199.257	5.034.486	5.631.607	11.359.506	12.977.041	12.252.732	0,3697	0,3880	0,4596
6	BSDE	13.939.299	16.754.337	21.814.594	38.292.206	45.951.188	52.101.492	0,3640	0,3646	0,4187
7	CTRA	14.786.855	16.321.729	17.644.741	29.169.333	29.872.302	31.289.017	0,5069	0,5464	0,5639
8	COWL	2.292.925	2.450.910	2.814.732	3.493.055	3.578.766	3.733.012	0,6564	0,6848	0,7540
9	DART	2.442.909	2.801.378	3.329.371	6.066.258	6.360.846	6.905.286	0,4027	0,4404	0,4821
10	DILD	6.782.582	6.786.635	7.699.883	11.840.060	13.097.185	14.215.535	0,5729	0,5182	0,5417
11	DUTI	1.899.305	2.240.820	3.227.977	9.692.218	10.575.682	12.642.895	0,1960	0,2119	0,2553
12	ELTY	7.777.471	7.918.962	3.946.608	14.176.698	14.082.518	13.606.180	0,5486	0,5623	0,2901
13	EMDE	675.650	1.081.693	1.292.023	1.363.642	1.868.624	2.096.614	0,4955	0,5789	0,6162
14	FMII	98.838	119.588	265.463	771.548	801.480	940.955	0,1281	0,1492	0,2821
15	GAMA	247.197	304.392	272.660	1.344.868	1.402.556	1.372.352	0,1838	0,2170	0,1987
16	GMTD	590.414	538.878	488.791	1.229.172	1.242.715	1.252.862	0,4803	0,4336	0,3901
17	GPRA	559.139	466.150	454.440	1.569.319	1.499.462	1.536.454	0,3563	0,3109	0,2958

No	Emiten	Total Liabilitas			Total Aset			External Pressure		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
18	GWSA	478.485	524.361	597.490	6.963.273	7.200.861	7.491.034	0,0687	0,0728	0,0798
19	JRPT	3.578	3.496	3.848	8.484	9.473	10.541	0,4217	0,3690	0,3651
20	KIJA	5.095.108	5.366.080	5.731.263	10.733.598	11.266.320	11.783.772	0,4747	0,4763	0,4864
21	LPCK	1.410.462	4.734.087	1.695.594	5.726.829	6.455.503	8.589.827	0,2463	0,7333	0,1974
22	MDLN	7.944.774	7.522.212	8.397.680	16.540.108	18.599.669	20.227.480	0,4803	0,4044	0,4152
23	MTLA	1.455.891	1.819.793	1.755.200	3.958.293	4.819.146	5.193.963	0,3678	0,3776	0,3379
24	MTSM	9.886	10.744	12.412	84.642	80.235	75.129	0,1168	0,1339	0,1652
25	NIRO	818.301	1.236.500	1.440.689	3.791.983	4.892.234	7.555.705	0,2158	0,2527	0,1907
26	OMRE	146.961	228.898	405.043	4.264.983	4.242.935	4.252.706	0,0345	0,0539	0,0952
27	PPRO	5.858.373	7.559.824	10.657.152	8.826.284	12.559.932	17.475.720	0,6637	0,6019	0,6098
28	PLIN	2.301.324	3.652.525	3.811.773	4.586.569	4.639.438	5.043.926	0,5018	0,7873	0,7557
29	PWON	9.654.448	10.567.228	9.706.399	20.674.142	23.358.718	25.018.080	0,4670	0,4524	0,3880
30	RBMS	179.407	201.017	268.759	395.302	432.056	897.968	0,4538	0,4653	0,2993
31	RDTX	273.291	225.500	213.067	2.101.754	2.280.462	2.526.490	0,1300	0,0989	0,0843
32	SCBD	1.592.379	1.472.489	1.376.617	5.714.282	5.783.264	5.772.828	0,2787	0,2546	0,2385
33	SMRA	12.644.764	13.309.209	14.238.537	20.810.320	21.662.951	23.299.242	0,6076	0,6144	0,6111
34	TARA	165.758	180.827	69.255	1.218.023	1.634.609	1.822.279	0,1361	0,1106	0,0380

Lampiran 15
Hasil Perhitungan Return On Assets (ROA)

No	Emiten	Return On Assets (ROA)						Hasil perhitungan ROA		
		2016		2017		2018		2016	2017	2018
		Laba Setelah Pajak	Total Aset	Laba Setelah Pajak	Total Aset	Laba Setelah Pajak	Total Aset			
1	APLN	940	25.712	1.883	28.790	194	29.584	0,0366	0,0654	0,0066
2	ASRI	510.243	20.186.131	1.385.189	22.728.430	970.587	23.890.926	0,0253	0,0609	0,0406
3	BEST	336.288	5.205.373	483.387	7.719.001	422.537	8.290.126	0,0646	0,0626	0,0510
4	BIKA	(77.981)	2.400.682	(44.354)	2.374.443	(42.683)	2.333.637	-0,0325	-0,0187	-0,0183
5	BKSL	562.427	11.359.506	468.559	12.977.041	368.591	12.252.732	0,0495	0,0361	0,0301
6	BSDE	2.037.538	38.292.206	5.166.720	45.951.188	1.701.818	52.101.492	0,0532	0,1124	0,0327
7	CTRA	1.170.706	29.169.333	1.018.529	29.872.302	1.301.702	31.289.017	0,0401	0,0341	0,0416
8	COWL	(23.451)	3.493.055	(69.033)	3.578.766	(224.533)	3.733.012	-0,0067	-0,0193	-0,0601
9	DART	191.876	6.066.258	30.178	6.360.846	13.121	6.905.286	0,0316	0,0047	0,0019
10	DILD	297.350	11.840.060	271.536	13.097.185	194.107	14.215.535	0,0251	0,0207	0,0137
11	DUTI	840.651	9.692.218	648.646	10.575.682	1.126.657	12.642.895	0,0867	0,0613	0,0891
12	ELTY	(547.265)	14.176.698	(266.476)	14.082.518	2.726.726	13.606.180	-0,0386	-0,0189	0,2004
13	EMDE	65.470	1.363.642	106.212	1.868.624	16.095	2.096.614	0,0480	0,0568	0,0077
14	FMII	276.909	771.548	8.731	801.480	5.908	940.955	0,3589	0,0109	0,0063
15	GAMA	1.199	1.344.868	430	1.402.556	1.564	1.372.352	0,0009	0,0003	0,0011
16	GMTD	86.914	1.229.172	68.230	1.242.715	61.443	1.252.862	0,0707	0,0549	0,0490
17	GPRA	46.996	1.569.319	37.316	1.499.462	50.425	1.536.454	0,0299	0,0249	0,0328

No	Emiten	Return On Assets (ROA)						Hasil perhitungan ROA		
		2016		2017		2018		2016	2017	2018
		Laba Setelah Pajak	Total Aset	Laba Setelah Pajak	Total Aset	Laba Setelah Pajak	Total Aset			
18	GWSA	210.149	6.963.273	188.500	7.200.861	210.570	7.491.034	0,0302	0,0262	0,0281
19	JRPT	1.018	8.484	1.117	9.473	1.050	10.541	0,1200	0,1179	0,0996
20	KIJA	426.542	10.733.598	149.841	11.266.320	67.100	11.783.772	0,0397	0,0133	0,0057
21	LPCK	539.795	5.726.829	368.440	6.455.503	2.220.722	8.589.827	0,0943	0,0571	0,2585
22	MDLN	501.350	16.540.108	614.774	18.599.669	25.266	20.227.480	0,0303	0,0331	0,0012
23	MTLA	316.514	3.958.293	551.011	4.819.146	507.228	5.193.963	0,0800	0,1143	0,0977
24	MTSM	(2.365)	84.642	(4.803)	80.235	(6.943)	75.129	-0,0279	-0,0599	-0,0924
25	NIRO	(31.337)	3.791.983	3.722	4.892.234	(35.053)	7.555.705	-0,0083	0,0008	-0,0046
26	OMRE	318.395	4.264.983	(66.194)	4.242.935	133.966	4.252.706	0,0747	-0,0156	0,0315
27	PPRO	365.374	8.826.284	459.643	12.559.932	496.783	17.475.720	0,0414	0,0366	0,0284
28	PLIN	725.619	4.586.569	286.289	4.639.438	214.534	5.043.926	0,1582	0,0617	0,0425
29	PWON	1.780.255	20.674.142	2.024.627	23.358.718	2.826.936	25.018.080	0,0861	0,0867	0,1130
30	RBMS	(6.713)	395.302	14.520	432.056	5.403	897.968	-0,0170	0,0336	0,0060
31	RDTX	260.009	2.101.754	246.910	2.280.462	267.384	2.526.490	0,1237	0,1083	0,1058
32	SCBD	335.900	5.714.282	226.328	5.783.264	192.258	5.772.828	0,0588	0,0391	0,0333
33	SMRA	605.051	20.810.320	532.438	21.662.951	690.624	23.299.242	0,0291	0,0246	0,0296
34	TARA	2.875	1.218.023	1.276	1.634.609	952	1.822.279	0,0024	0,0008	0,0005

Lampiran 16
Hasil Perhitungan *Manajerial Ownership* (OSHIP)

No	Emiten	Tot. Saham yang dimiliki orang dalam			Tot. Saham yang beredar			OSHIP		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	APLN	10	8	7	2.051	19.365	19.365	0,0047	0,0004	0,0004
2	ASRI	-	-	-	19.649	19.649	19.649	0,0000	0,0000	0,0000
3	BEST	-	-	-	964.731	964.731	964.731	0,0000	0,0000	0,0000
4	BIKA	396	396	396	592	592	592	0,6682	0,6682	0,6682
5	BKSL	-	-	-	34.537	55.259	55.259	0,0000	0,0000	0,0000
6	BSDE	-	-	-	19.247	19.247	19.247	0,0000	0,0000	0,0000
7	CTRA	-	-	-	15.425	18.560	18.560	0,0000	0,0000	0,0000
8	COWL	-	-	-	4.871	4.871	4.871	0,0000	0,0000	0,0000
9	DART	-	848	1.509	3.141	3.141	3.141	0,0000	0,2699	0,4802
10	DILD	-	-	2.649	10.366	10.366	10.366	0,0000	0,0000	0,2556
11	DUTI	-	-	-	925	925	925	0,0000	0,0000	0,0000
12	ELTY	-	-	-	43.522	43.522	43.522	0,0000	0,0000	0,0000
13	EMDE	-	-	-	3.350	3.350	3.350	0,0000	0,0000	0,0000
14	FMII	-	1.121	1.121	2.721	2.721	2.721	0,0000	0,4120	0,4120
15	GAMA	-	-	-	10.011	10.011	10.011	0,0000	0,0000	0,0000
16	GMTD	-	-	-	102	102	102	0,0000	0,0000	0,0000
17	GPRA	-	215	-	4.277	4.277	4.277	0,0000	0,0503	0,0000

No	Emiten	Tot. Saham yang dimiliki orang dalam			Tot. Saham yang beredar			OSHIP		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
18	GWSA	3	3	3	7.801	7.801	7.801	0,0004	0,0004	0,0004
19	JRPT	-	350	350	13.750	13.750	13.750	0,0000	0,0255	0,0255
20	KIJA	3	647	618	20.662	20.825	20.825	0,0001	0,0311	0,0297
21	LPCK	-	-	-	696	696	696	0,0000	0,0000	0,0000
22	MDLN	-	-	-	12.533	12.533	12.533	0,0000	0,0000	0,0000
23	MTLA	30	36	105	7.655	7.655	7.655	0,0040	0,0047	0,0137
24	MTSM	-	-	-	233	233	233	0,0000	0,0000	0,0000
25	NIRO	-	-	-	22.199	22.199	22.199	0,0000	0,0000	0,0000
26	OMRE	-	-	-	1.745	1.745	1.745	0,0000	0,0000	0,0000
27	PPRO	-	-	-	14.044	61.676	61.676	0,0000	0,0000	0,0000
28	PLIN	-	-	174	3.550	3.550	3.550	0,0000	0,0000	0,0490
29	PWON	8	11	11	48.160	48.160	48.160	0,0002	0,0002	0,0002
30	RBMS	165	167	57	327	327	2.656	0,5053	0,5118	0,0214
31	RDTX	7	7	7	269	269	269	0,0266	0,0243	0,0243
32	SCBD	-	-	-	3.322	3.322	3.322	0,0000	0,0000	0,0000
33	SMRA	20	88	142	14.427	14.427	14.427	0,0014	0,0061	0,0099
34	TARA	-	-	-	10.066	10.070	10.070	0,0000	0,0000	0,0000

Lampiran 17
Hasil Perhitungan *Receivable*

No	Emiten	Piutang Usaha				Pendapatan Usaha				Receivable		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
1	APLN	1.123	1.211	1.550	1.662	5.971	6.007	7.043	5.035	2,444	0,327	-0,056
2	ASRI	119.787	178.070	210.270	211.615	2.783.700	2.715.689	3.917.107	3.975.258	-0,857	0,027	0,023
3	BEST	105.318	234.224	349.129	63.766	686.981	824.408	1.006.097	962.801	0,938	0,632	6,591
4	BIKA	28.883	17.956	13.244	7.638	1.013.950	631.183	482.387	407.818	0,029	0,032	0,075
5	BKSL	551.551	953.216	1.238.610	1.149.423	559.801	1.206.575	1.623.485	1.316.806	0,621	0,685	0,291
6	BSDE	141.753	401.226	489.615	292.751	6.209.574	6.521.770	10.347.343	6.628.782	0,831	0,023	0,053
7	CTRA	880.556	942.106	965.648	1.378.892	7.514.286	6.739.315	6.442.797	7.670.405	-0,079	-0,079	0,337
8	COWL	20.129	26.178	115.331	91.288	583.330	570.072	525.325	418.169	-0,456	-1,992	0,224
9	DART	179.616	129.961	159.869	125.839	842.707	754.738	445.956	379.418	0,564	-0,097	0,511
10	DILD	235.504	165.875	171.663	487.799	2.200.900	2.276.460	2.202.820	2.552.536	-0,922	-0,079	0,904
11	DUTI	47.241	64.936	50.301	41.467	1.686.812	1.989.828	1.718.747	2.225.704	0,058	0,054	-0,017
12	ELTY	544.418	715.452	777.103	704.562	1.395.604	1.688.248	1.239.228	1.096.389	0,584	-0,137	0,508
13	EMDE	107.963	150.518	165.957	151.783	325.314	330.445	396.685	227.646	8,294	0,233	0,084
14	FMII	8.144	809	210	113	238.861	402.073	35.261	43.232	-0,045	0,002	-0,012
15	GAMA	33.781	32.354	45.129	8.080	119.811	53.678	66.582	77.542	0,022	0,990	-3,380
16	GMTD	1.200	263	1.600	2.003	319.045	290.019	237.267	253.808	0,032	-0,025	0,024
17	GPRA	182.478	181.734	164.987	173.858	416.124	429.023	366.752	435.574	-0,058	0,269	0,129

No	Emiten	Piutang Usaha				Pendapatan Usaha				Receivable		
		2015	2016	2017	2018	2015	2016	2017	2018	2016	2017	2018
18	GWSA	23.361	24.830	12.914	11.020	83.739	141.440	84.986	134.413	0,025	0,211	-0,038
19	JRPT	65	67	80	95	2.150	2.381	2.405	2.331	0,010	0,542	-0,201
20	KIJA	377.002	704.333	373.831	716.400	3.139.920	2.931.015	2.994.759	2.711.870	-1,567	-5,185	-1,211
21	LPCK	209.661	185.285	248.008	295.251	2.120.553	1.544.898	1.501.178	2.209.581	0,042	-1,435	0,067
22	MDLN	1.485.132	2.169.407	746.887	1.494.305	2.962.461	2.465.212	3.195.901	2.124.203	-1,376	-1,947	-0,697
23	MTLA	224.864	187.118	310.473	257.297	1.089.218	1.143.372	1.263.595	1.378.862	-0,697	1,026	-0,461
24	MTSM	274	682	721	677	23.588	24.809	24.569	28.052	0,334	-0,163	-0,013
25	NIRO	22.532	38.060	50.294	52.153	505.051	263.634	380.880	461.094	-0,064	0,104	0,023
26	OMRE	10.693	5.628	4.935	5.810	262.235	242.237	188.815	156.507	0,253	0,013	-0,027
27	PPRO	1.198.705	2.765.316	4.231.062	6.014.699	1.505.172	2.150.061	2.708.881	2.556.174	2,429	2,623	-11,680
28	PLIN	131.426	133.996	145.179	139.209	1.644.546	1.659.204	1.609.457	1.689.648	0,175	-0,225	-0,074
29	PWON	267.680	185.527	448.497	413.854	4.625.053	4.841.105	5.749.185	7.080.668	-0,380	0,290	-0,026
30	RBMS	5.435	5.274	35.069	39.593	16.970	17.945	137.064	183.046	-0,165	0,250	0,098
31	RDTX	53.823	48.661	9.814	9.539	422.254	406.873	395.781	400.870	0,336	3,502	-0,054
32	SCBD	337.931	25.885	26.131	25.433	1.014.197	1.042.958	1.038.294	1.081.912	-10,850	-0,053	-0,016
33	SMRA	145.921	578.603	685.168	444.982	5.623.561	5.397.949	5.640.753	5.661.360	-1,918	0,439	-11,656
34	TARA	20.254	3.255	11.660	12.922	111.806	50.762	51.302	24.646	0,278	15,565	-0,047

Lampiran 18
Hasil Perhitungan COMM RATIO IO

No	Emiten	Tot. Komisaris Independen			Tot. Dewan Komisaris			COMM RATIO IO		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
1	APLN	1	1	1	2	2	2	0,50	0,50	0,50
2	ASRI	2	2	2	5	5	5	0,40	0,40	0,40
3	BEST	1	2	2	5	5	5	0,20	0,40	0,40
4	BIKA	1	1	1	3	3	3	0,33	0,33	0,33
5	BKSL	2	2	2	6	6	6	0,33	0,33	0,33
6	BSDE	2	1	2	5	4	5	0,40	0,25	0,40
7	CTRA	1	3	3	3	8	8	0,33	0,38	0,38
8	COWL	2	2	1	4	4	3	0,50	0,50	0,33
9	DART	1	1	1	3	3	3	0,33	0,33	0,33
10	DILD	2	2	2	6	6	6	0,33	0,33	0,33
11	DUTI	2	2	2	4	4	4	0,50	0,50	0,50
12	ELTY	1	1	1	3	3	3	0,33	0,33	0,33
13	EMDE	2	2	2	5	5	5	0,40	0,40	0,40
14	FMII	1	1	1	3	3	3	0,33	0,33	0,33
15	GAMA	1	1	1	2	2	2	0,50	0,50	0,50
16	GMTD	3	5	3	9	11	10	0,33	0,45	0,30
17	GPRA	1	1	1	3	3	3	0,33	0,33	0,33

No	Emiten	Tot. Komisaris Independen			Tot. Dewan Komisaris			COMM RATIO IO		
		2016	2017	2018	2016	2017	2018	2016	2017	2018
18	GWSA	1	1	1	3	3	3	0,33	0,33	0,33
19	JRPT	2	2	2	5	5	5	0,40	0,40	0,40
20	KIJA	2	2	2	5	5	4	0,40	0,40	0,50
21	LPCK	3	3	3	7	6	5	0,43	0,50	0,60
22	MDLN	2	2	2	5	5	5	0,40	0,40	0,40
23	MTLA	1	2	2	3	5	5	0,33	0,40	0,40
24	MTSM	2	1	1	4	2	2	0,50	0,50	0,50
25	NIRO	1	1	1	3	2	2	0,33	0,50	0,50
26	OMRE	1	2	3	6	5	7	0,17	0,40	0,43
27	PPRO	2	1	2	6	2	4	0,33	0,50	0,50
28	PLIN	1	1	1	4	4	4	0,25	0,25	0,25
29	PWON	2	1	1	3	3	3	0,67	0,33	0,33
30	RBMS	2	1	1	4	4	4	0,50	0,25	0,25
31	RDTX	1	1	1	3	3	3	0,33	0,33	0,33
32	SCBD	2	1	2	5	4	5	0,40	0,25	0,40
33	SMRA	2	2	2	4	4	4	0,50	0,50	0,50
34	TARA	1	1	1	2	2	2	0,50	0,50	0,50

Lampiran 19
Hasil Perhitungan Kualitas Auditor Eksternal

No	Emiten	Kualitas Auditor Eksternal		
		2016	2017	2018
1	APLN	1	1	0
2	ASRI	0	0	0
3	BEST	0	0	0
4	BIKA	0	0	0
5	BKSL	0	0	0
6	BSDE	0	0	0
7	CTRA	1	1	1
8	COWL	0	0	0
9	DART	1	1	1
10	DILD	0	0	0
11	DUTI	0	0	0
12	ELTY	0	0	0
13	EMDE	0	0	0
14	FMII	0	0	0
15	GAMA	0	0	0
16	GMTD	0	0	0
17	GPRA	0	0	0
18	GWSA	1	1	0
19	JRPT	0	0	0
20	KIJA	0	0	0
21	LPCK	0	0	0
22	MDLN	0	0	0
23	MTLA	1	1	1
24	MTSM	0	0	0
25	NIRO	1	1	1
26	OMRE	1	1	1
27	PPRO	0	0	1
28	PLIN	1	1	1
29	PWON	1	1	1
30	RBMS	0	0	0
31	RDTX	0	0	0
32	SCBD	0	0	0
33	SMRA	1	1	1
34	TARA	0	0	0

Lampiran 20
Hasil Perhitungan Auditor Change

No	Emiten	Auditor Change		
		2016	2017	2018
1	APLN	0	0	1
2	ASRI	0	0	0
3	BEST	0	0	0
4	BIKA	0	0	0
5	BKSL	0	0	0
6	BSDE	0	0	0
7	CTRA	0	0	0
8	COWL	0	0	0
9	DART	0	0	0
10	DILD	0	0	0
11	DUTI	0	0	0
12	ELTY	0	0	0
13	EMDE	0	1	0
14	FMII	1	0	0
15	GAMA	1	1	1
16	GMTD	0	0	0
17	GPRA	0	0	0
18	GWSA	0	0	1
19	JRPT	0	0	0
20	KIJA	0	0	0
21	LPCK	0	0	0
22	MDLN	0	0	0
23	MTLA	0	0	1
24	MTSM	0	0	0
25	NIRO	1	0	0
26	OMRE	0	0	0
27	PPRO	0	1	1
28	PLIN	0	0	0
29	PWON	0	0	0
30	RBMS	0	0	0
31	RDTX	1	0	0
32	SCBD	0	0	0
33	SMRA	0	0	0
34	TARA	0	0	0

Lampiran 21
Hasil Perhitungan Opini Audit

No	Emiten	Opini Audit		
		2016	2017	2018
1	APLN	1	1	1
2	ASRI	1	1	1
3	BEST	1	1	1
4	BIKA	1	1	1
5	BKSL	1	1	1
6	BSDE	1	1	1
7	CTRA	1	1	1
8	COWL	1	1	1
9	DART	1	1	1
10	DILD	1	1	1
11	DUTI	1	1	1
12	ELTY	1	1	0
13	EMDE	1	1	1
14	FMII	1	1	1
15	GAMA	1	1	1
16	GMTD	1	1	1
17	GPRA	1	1	1
18	GWSA	1	1	1
19	JRPT	1	1	1
20	KIJA	1	1	1
21	LPCK	1	1	1
22	MDLN	1	1	1
23	MTLA	1	1	1
24	MTSM	1	1	1
25	NIRO	1	1	1
26	OMRE	1	1	1
27	PPRO	1	1	1
28	PLIN	1	1	1
29	PWON	1	1	1
30	RBMS	1	1	1
31	RDTX	1	1	1
32	SCBD	1	1	1
33	SMRA	1	1	1
34	TARA	1	1	1

Lampiran 22
Hasil Perhitungan Perubahan Direksi

No	Emiten	Perubahan Direksi		
		2016	2017	2018
1	APLN	1	0	1
2	ASRI	1	0	0
3	BEST	1	0	0
4	BIKA	0	1	0
5	BKSL	1	1	1
6	BSDE	0	0	0
7	CTRA	0	1	1
8	COWL	0	0	1
9	DART	0	0	0
10	DILD	1	1	0
11	DUTI	1	1	0
12	ELTY	0	0	1
13	EMDE	1	1	0
14	FMII	0	0	0
15	GAMA	0	0	0
16	GMTD	0	0	1
17	GPRA	0	1	1
18	GWSA	1	0	0
19	JRPT	1	1	0
20	KIJA	0	1	1
21	LPCK	1	1	1
22	MDLN	0	1	1
23	MTLA	1	0	0
24	MTSM	0	0	0
25	NIRO	1	1	0
26	OMRE	1	1	1
27	PPRO	1	1	0
28	PLIN	0	1	1
29	PWON	1	0	0
30	RBMS	1	1	1
31	RDTX	0	0	0
32	SCBD	0	1	1
33	SMRA	0	0	0
34	TARA	1	1	0

Lampiran 23
Hasil Perhitungan CEO Picture

No	Emiten	Jumlah foto CEO		
		2016	2017	2018
1	APLN	1	1	1
2	ASRI	0	0	0
3	BEST	1	1	1
4	BIKA	0	0	0
5	BKSL	0	0	0
6	BSDE	0	0	0
7	CTRA	0	0	0
8	COWL	0	0	0
9	DART	0	0	0
10	DILD	0	0	0
11	DUTI	0	0	0
12	ELTY	0	0	0
13	EMDE	1	1	1
14	FMII	0	0	0
15	GAMA	0	0	1
16	GMTD	1	0	0
17	GPRA	0	0	0
18	GWSA	0	0	0
19	JRPT	0	0	0
20	KIJA	0	1	0
21	LPCK	1	1	1
22	MDLN	1	1	1
23	MTLA	1	1	1
24	MTSM	0	0	1
25	NIRO	0	0	0
26	OMRE	0	0	0
27	PPRO	1	1	1
28	PLIN	1	1	0
29	PWON	1	1	1
30	RBMS	0	0	1
31	RDTX	0	0	0
32	SCBD	0	0	0
33	SMRA	0	0	0
34	TARA	0	0	0

Lampiran 24
 Hasil Perhitungan CEO Political Connection

No	Emiten	CEO Political Connection		
		2016	2017	2018
1	APLN	1	1	1
2	ASRI	1	1	0
3	BEST	0	0	0
4	BIKA	0	0	0
5	BKSL	0	0	0
6	BSDE	0	0	0
7	CTRA	1	0	0
8	COWL	1	1	1
9	DART	0	0	0
10	DILD	1	1	1
11	DUTI	1	1	1
12	ELTY	0	0	0
13	EMDE	1	1	1
14	FMII	0	0	0
15	GAMA	1	1	1
16	GMTD	0	0	0
17	GPRA	0	0	0
18	GWSA	1	1	1
19	JRPT	0	0	0
20	KIJA	1	1	1
21	LPCK	1	1	1
22	MDLN	0	0	0
23	MTLA	0	0	0
24	MTSM	0	0	0
25	NIRO	1	1	1
26	OMRE	0	0	0
27	PPRO	0	0	0
28	PLIN	1	1	1
29	PWON	0	0	0
30	RBMS	0	0	0
31	RDTX	0	0	0
32	SCBD	0	0	0
33	SMRA	0	0	0
34	TARA	0	0	0

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Hasil Perhitungan Variabel Penelitian

No	Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12
1	APLN	2016	0	0,0448	0,6122	0,0366	0,0047	2,4444	0,5000	1	0	1	1	1	1
2	ASRI	2016	0	0,0731	0,6439	0,0253	0,0000	-0,8570	0,4000	0	0	1	1	0	1
3	BEST	2016	0	0,1103	0,3486	0,0646	0,0000	0,9380	0,2000	0	0	1	1	1	0
4	BIKA	2016	0	0,1096	0,7211	-0,0325	0,6682	0,0285	0,3333	0	0	1	0	0	0
5	BKSL	2016	0	0,0188	0,3697	0,0495	0,0000	0,6210	0,3333	0	0	1	1	0	0
6	BSDE	2016	0	0,0593	0,3640	0,0532	0,0000	0,8311	0,4000	0	0	1	0	0	0
7	CTRA	2016	0	0,0998	0,5069	0,0401	0,0000	-0,0794	0,3333	1	0	1	0	0	1
8	COWL	2016	0	-0,0136	0,6564	-0,0067	0,0000	-0,4563	0,5000	0	0	1	0	0	1
9	DART	2016	0	0,0538	0,4027	0,0316	0,0000	0,5645	0,3333	1	0	1	0	0	0
10	DILD	2016	0	0,1310	0,5729	0,0251	0,0000	-0,9215	0,3333	0	0	1	1	0	1
11	DUTI	2016	0	0,0699	0,1960	0,0867	0,0000	0,0584	0,5000	0	0	1	1	0	1
12	ELTY	2016	0	-0,0361	0,5486	-0,0386	0,0000	0,5844	0,3333	0	0	1	0	0	0
13	EMDE	2016	0	0,1229	0,4955	0,0480	0,0000	8,2937	0,4000	0	0	1	1	1	1
14	FMII	2016	1	0,2431	0,1281	0,3589	0,0000	-0,0449	0,3333	0	1	1	0	0	0
15	GAMA	2016	0	0,0062	0,1838	0,0009	0,0000	0,0216	0,5000	0	1	1	0	0	1
16	GMTD	2016	1	-0,0365	0,4803	0,0707	0,0000	0,0323	0,3333	0	0	1	0	1	0
17	GPRA	2016	0	-0,0031	0,3563	0,0299	0,0000	-0,0577	0,3333	0	0	1	0	0	0
18	GWSA	2016	0	0,0227	0,0687	0,0302	0,0004	0,0255	0,3333	1	0	1	1	0	1
19	JRPT	2016	0	0,1068	0,4217	0,1200	0,0000	0,0105	0,4000	0	0	1	1	0	0
20	KIJA	2016	0	0,0925	0,4747	0,0397	0,0001	-1,5669	0,4000	0	0	1	0	0	1
21	LPCK	2016	0	0,0437	0,2463	0,0943	0,0000	0,0423	0,4286	0	0	1	1	1	1
22	MDLN	2016	0	0,2235	0,4803	0,0303	0,0000	-1,3761	0,4000	0	0	1	0	1	0
23	MTLA	2016	0	0,0853	0,3678	0,0800	0,0040	-0,6970	0,3333	1	0	1	1	1	0
24	MTSM	2016	0	-0,0417	0,1168	-0,0279	0,0000	0,3342	0,5000	0	0	1	0	0	0
25	NIRO	2016	0	0,1723	0,2158	-0,0083	0,0000	-0,0643	0,3333	1	1	1	1	0	1
26	OMRE	2016	1	0,2547	0,0345	0,0747	0,0000	0,2533	0,1667	1	0	1	1	0	0
27	PPRO	2016	0	0,3974	0,6637	0,0414	0,0000	2,4293	0,3333	0	0	1	1	1	0
28	PLIN	2016	0	-0,0184	0,5018	0,1582	0,0000	0,1753	0,2500	1	0	1	0	1	1
29	PWON	2016	0	0,0917	0,4670	0,0861	0,0002	-0,3802	0,6667	1	0	1	1	1	0
30	RBMS	2016	0	0,5161	0,4538	-0,0170	0,5053	-0,1651	0,5000	0	0	1	1	0	0
31	RDTX	2016	0	0,1092	0,1300	0,1237	0,0266	0,3356	0,3333	0	1	1	0	0	0
32	SCBD	2016	1	0,0259	0,2787	0,0588	0,0000	-10,8496	0,4000	0	0	1	0	0	0
33	SMRA	2016	0	0,0986	0,6076	0,0291	0,0014	-1,9178	0,5000	1	0	1	0	0	0
34	TARA	2016	1	-0,0627	0,1361	0,0024	0,0000	0,2785	0,5000	0	0	1	1	0	0

No	Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12
35	APLN	2017	0	0,1069	0,6007	0,0654	0,0004	0,3272	0,5000	1	0	1	0	1	1
36	ASRI	2017	0	0,1119	0,5348	0,0609	0,0000	0,0268	0,4000	0	0	1	0	0	1
37	BEST	2017	0	0,3256	0,2424	0,0626	0,0000	0,6324	0,4000	0	0	1	0	1	0
38	BIKA	2017	0	-0,0111	0,7070	-0,0187	0,6682	0,0317	0,3333	0	0	1	1	0	0
39	BKSL	2017	0	0,1246	0,3880	0,0361	0,0000	0,6845	0,3333	0	0	1	1	0	0
40	BSDE	2017	0	0,1667	0,3646	0,1124	0,0000	0,0231	0,2500	0	0	1	0	0	0
41	CTRA	2017	0	0,0235	0,5464	0,0341	0,0000	-0,0794	0,3750	1	0	1	1	0	0
42	COWL	2017	0	0,0239	0,6848	-0,0193	0,0000	-1,9924	0,5000	0	0	1	0	0	1
43	DART	2017	0	0,0463	0,4404	0,0047	0,2699	-0,0969	0,3333	1	0	1	0	0	0
44	DILD	2017	0	0,0960	0,5182	0,0207	0,0000	-0,0786	0,3333	0	0	1	1	0	1
45	DUTI	2017	0	0,0835	0,2119	0,0613	0,0000	0,0540	0,5000	0	0	1	1	0	1
46	ELTY	2017	0	-0,0067	0,5623	-0,0189	0,0000	-0,1373	0,3333	0	0	1	0	0	0
47	EMDE	2017	0	0,2702	0,5789	0,0568	0,0000	0,2331	0,4000	0	1	1	1	1	1
48	FMII	2017	0	0,0373	0,1492	0,0109	0,4120	0,0016	0,3333	0	0	1	0	0	0
49	GAMA	2017	0	0,0411	0,2170	0,0003	0,0000	0,9900	0,5000	0	1	1	0	0	1
50	GMTD	2017	0	0,0109	0,4336	0,0549	0,0000	-0,0253	0,4545	0	0	1	0	0	0
51	GPRA	2017	0	-0,0466	0,3109	0,0249	0,0503	0,2689	0,3333	0	0	1	1	0	0
52	GWSA	2017	0	0,0330	0,0728	0,0262	0,0004	0,2111	0,3333	1	0	1	0	0	1
53	JRPT	2017	0	0,1044	0,3690	0,1179	0,0255	0,5417	0,4000	0	0	1	1	0	0
54	KIJA	2017	0	0,0473	0,4763	0,0133	0,0311	-5,1848	0,4000	0	0	1	1	1	1
55	LPCK	2017	0	0,1129	0,7333	0,0571	0,0000	-1,4347	0,5000	0	0	1	1	1	1
56	MDLN	2017	1	0,1107	0,4044	0,0331	0,0000	-1,9468	0,4000	0	0	1	1	1	0
57	MTLA	2017	0	0,1786	0,3776	0,1143	0,0047	1,0261	0,4000	1	0	1	0	1	0
58	MTSM	2017	0	-0,0549	0,1339	-0,0599	0,0000	-0,1625	0,5000	0	0	1	0	0	0
59	NIRO	2017	0	0,2249	0,2527	0,0008	0,0000	0,1043	0,5000	1	0	1	1	0	1
60	OMRE	2017	0	-0,0052	0,0539	-0,0156	0,0000	0,0130	0,4000	1	0	1	1	0	0
61	PPRO	2017	0	0,2973	0,6019	0,0366	0,0000	2,6229	0,5000	0	1	1	1	1	0
62	PLIN	2017	0	0,0114	0,7873	0,0617	0,0000	-0,2248	0,2500	1	0	1	1	1	1
63	PWON	2017	0	0,1149	0,4524	0,0867	0,0002	0,2896	0,3333	1	0	1	0	1	0
64	RBMS	2017	0	0,0851	0,4653	0,0336	0,5118	0,2501	0,2500	0	0	1	1	0	0
65	RDTX	2017	1	0,0784	0,0989	0,1083	0,0243	3,5023	0,3333	0	0	1	0	0	0
66	SCBD	2017	0	0,0119	0,2546	0,0391	0,0000	-0,0527	0,2500	0	0	1	1	0	0
67	SMRA	2017	0	0,0394	0,6144	0,0246	0,0061	0,4389	0,5000	1	0	1	0	0	0
68	TARA	2017	0	0,2549	0,1106	0,0008	0,0000	15,5648	0,5000	0	0	1	1	0	0

No	Emiten	Tahun	Y	X1	X2	X3	X4	X5	X6	X7	X8	X9	X10	X11	X12
69	APLN	2018	0	0,0268	0,5873	0,0066	0,0004	-0,0558	0,5000	0	1	1	1	1	1
70	ASRI	2018	0	0,0487	0,4746	0,0406	0,0000	0,0231	0,4000	0	0	1	0	0	0
71	BEST	2018	1	0,0689	0,2555	0,0510	0,0000	6,5910	0,4000	0	0	1	0	1	0
72	BIKA	2018	0	-0,0175	0,7177	-0,0183	0,6682	0,0752	0,3333	0	0	1	0	0	0
73	BKSL	2018	0	-0,0591	0,4596	0,0301	0,0000	0,2908	0,3333	0	0	1	1	0	0
74	BSDE	2018	0	0,1180	0,4187	0,0327	0,0000	0,0529	0,4000	0	0	1	0	0	0
75	CTRA	2018	0	0,0453	0,5639	0,0416	0,0000	0,3366	0,3750	1	0	1	1	0	0
76	COWL	2018	0	0,0413	0,7540	-0,0601	0,0000	0,2244	0,3333	0	0	1	1	0	1
77	DART	2018	0	0,0788	0,4821	0,0019	0,4802	0,5114	0,3333	1	0	1	0	0	0
78	DILD	2018	0	0,0787	0,5417	0,0137	0,2556	0,9040	0,3333	0	0	1	0	0	1
79	DUTI	2018	0	0,1635	0,2553	0,0891	0,0000	-0,0174	0,5000	0	0	1	0	0	1
80	ELTY	2018	0	-0,0350	0,2901	0,2004	0,0000	0,5079	0,3333	0	0	0	1	0	0
81	EMDE	2018	0	0,1087	0,6162	0,0077	0,0000	0,0839	0,4000	0	0	1	0	1	1
82	FMII	2018	0	0,1482	0,2821	0,0063	0,4120	-0,0122	0,3333	0	0	1	0	0	0
83	GAMA	2018	1	-0,0220	0,1987	0,0011	0,0000	-3,3804	0,5000	0	1	1	0	1	1
84	GMTD	2018	0	0,0081	0,3901	0,0490	0,0000	0,0244	0,3000	0	0	1	1	0	0
85	GPRA	2018	0	0,0241	0,2958	0,0328	0,0000	0,1289	0,3333	0	0	1	1	0	0
86	GWSA	2018	0	0,0387	0,0798	0,0281	0,0004	-0,0383	0,3333	0	1	1	0	0	1
87	JRPT	2018	0	0,1013	0,3651	0,0996	0,0255	-0,2015	0,4000	0	0	1	0	0	0
88	KIJA	2018	0	0,0439	0,4864	0,0057	0,0297	-1,2110	0,5000	0	0	1	1	0	1
89	LPCK	2018	1	0,2485	0,1974	0,2585	0,0000	0,0667	0,6000	0	0	1	1	1	1
90	MDLN	2018	0	0,0805	0,4152	0,0012	0,0000	-0,6974	0,4000	0	0	1	1	1	0
91	MTLA	2018	0	0,0722	0,3379	0,0977	0,0137	-0,4613	0,4000	1	1	1	0	1	0
92	MTSM	2018	0	-0,0680	0,1652	-0,0924	0,0000	-0,0126	0,5000	0	0	1	0	1	0
93	NIRO	2018	0	0,3525	0,1907	-0,0046	0,0000	0,0232	0,5000	1	0	1	0	0	1
94	OMRE	2018	0	0,0023	0,0952	0,0315	0,0000	-0,0271	0,4286	1	0	1	1	0	0
95	PPRO	2018	0	0,2813	0,6098	0,0284	0,0000	-11,6801	0,5000	1	1	1	0	1	0
96	PLIN	2018	0	0,0802	0,7557	0,0425	0,0490	-0,0744	0,2500	1	0	1	1	0	1
97	PWON	2018	0	0,0663	0,3880	0,1130	0,0002	-0,0260	0,3333	1	0	1	0	1	0
98	RBMS	2018	0	0,5189	0,2993	0,0060	0,0214	0,0984	0,2500	0	0	1	1	1	0
99	RDTX	2018	0	0,0974	0,0843	0,1058	0,0243	-0,0540	0,3333	0	0	1	0	0	0
100	SCBD	2018	0	-0,0018	0,2385	0,0333	0,0000	-0,0160	0,4000	0	0	1	1	0	0
101	SMRA	2018	0	0,0702	0,6111	0,0296	0,0099	-11,6556	0,5000	1	0	1	0	0	0
102	TARA	2018	0	0,1030	0,0380	0,0005	0,0000	-0,0473	0,5000	0	0	1	0	0	0

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Hasil Olah Data SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
X1	102	-,068	,519	,08954	,111137
X2	102	,035	,787	,39160	,196269
X3	102	-,092	,359	,04213	,060225
X4	102	,000	,668	,05104	,151235
X5	102	-11,680	15,565	-,04348	2,892047
X6	102	,167	,667	,39324	,088997
Valid N (listwise)	102				

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	1,097	8	,998

Omnibus Tests of Model Coefficients

		Chi-square	df	Sig.
Step	Step	36,660	12	,000
1	Block	36,660	12	,000
	Mode	36,660	12	,000
	1			

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	28,774(a)	,302	,638

a Estimation terminated at iteration number 20 because maximum iterations has been reached. Final solution cannot be found.

Classification Table(a)

Observed			Predicted		
			Y		Percentage Correct
			0	1	0
Step 1	Y	0	90	2	97,8
		1	6	4	40,0
		Overall Percentage			92,2

a The cut value is ,500

Variables in the Equation

		B	S.E.	Wald	df	Sig.
Step 1(a)	X1	-15,828	8,723	3,292	1	,070
	X2	-23,430	10,248	5,228	1	,022
	X3	47,760	23,562	4,109	1	,043
	X4	-199,743	123,850	2,601	1	,107
	X5	-,323	,218	2,203	1	,138
	X6	-3,915	7,249	,292	1	,589
	X7	-3,330	1,650	4,073	1	,044
	X8	1,293	2,001	,417	1	,518
	X9	27,189	40192,956	,000	1	,999
	X10	,232	1,210	,037	1	,848
	X11	4,685	2,067	5,136	1	,023
	X12	-5,153	2,862	3,241	1	,072
	Constant	-23,294	40192,956	,000	1	1,000

a Variable(s) entered on step 1: X1, X2, X3, X4, X5, X6, X7, X8, X9, X10, X11, X12.