

Lampiran

Lampiran 1

Daftar perusahaan manufaktur yang terdaftar di Bursa efek Indonesia pada periode tahun 2016-2018

NO	EMITEN	NAMA PERUSAHAAN
1	ADES	Ades Waters Indonesia Tbk
2	ADMG	Polychmen Indonesia Tbk
3	AGII	Aneka Gas Industri Tbk
4	AISA	Tiga Pilar Sejahtera Food Tbk
5	AKKU	Alam Karya Unggul Tbk
6	AKPI	Argha Karya Prima Industry Tbk
7	ALDO	Alkindo Naratama Tbk
8	ALKA	Alaska Industridno Tbk
9	ALMI	Alumindo Light Metal Industry Tbk
10	ALTO	Try Banyan Tirta Tbk
11	AMFG	Asahimas Flat Glass Tbk
12	AMIN	Ateliers Mecaniques D'indonesie Tbk
13	APLI	Asiaplast Industries Tbk
14	ARGO	Argo Pantes Tbk
15	ARNA	Arwana Citra Mulia Tbk
16	ASII	Astra Indonesia Tbk
17	AUTO	Astra Otoparts Tbk
18	BAJA	Saranaentral Bajatama Tbk
19	BATA	Sepatu Bata Tbk
20	BELL	Trisula Taxtile Industries Tbk
21	BIMA	Bintang Kharisma Tbk
22	BOLT	Garuda Metalindo Tbk
23	BRAM	Branta Mulia Tbk
24	BRNA	Berlina Tbk
25	BRPT	Barito Pasific Tbk
26	BTON	Beton Jaya Manunggal Tbk
27	BUDI	Budi Acid Jaya Tbk
28	CAKK	Cahayaputra Asa Keramik Tbk
29	CAMP	Campine Ice Cream Industry Tbk
30	CEKA	Wilmar Cahaya Indonesia Tbk

NO	EMITEN	NAMA PERUSAHAAN
31	CINT	Chitose Internasional Tbk
32	CLEO	Sariguna Primata Tbk
33	CNTX	Century Textiel Industry Tbk
34	CPIN	Charoen Pokphand Indonesia Tbk
35	CTBN	Citra Turbindo Tbk
36	DAJK	Dwi Anekajaya Kemasindo Tbk
37	DLTA	Delta Jakarta Tbk
38	DPNS	Duta Pertiwi Nusantara Tbk
39	DVLA	Darya Varia Laboratona Tbk
40	EKAD	Ekadharma Internasional Tbk
41	ERTX	Eratex Djaya Tbk
42	ESTI	Ever Shine Tex Tbk
43	ETWA	Eterindo Wahanatama Tbk
44	FASW	Fajar Surya Wisesa Tbk
45	FPNI	Lotte Chemical Titan Tbk
46	GDST	Gunawan Dianjaya Steel Tbk
47	GDYR	Goodyear Indonesia Tbk
48	GGRM	Gudang Garam Tbk
49	GJTL	Gajah Tunggal Tbk
50	GMFI	Garuda Maintenance Facility Aero Asia Tbk
51	GOOD	Garudafood Putra Putri Jaya Tbk
52	HDTX	Panasia Indo Resources Tbk
53	HMSP	Hanjaya Mandala Sampoerna Tbk
54	HOKI	Buyung Poetra Sembada Tbk
55	ICBP	Indofood CBF Sukses Makmur Tbk
56	IGAR	Champion Pasific Indonesia Tbk
57	IKAI	Inti Keramik Alam Asri Industri Tbk
58	IKBI	Sumi Indo Kabel Tbk
59	IMAS	Indomobil Sukses Internasional Tbk
60	IMPC	Impact Pratama Industry Tbk
61	INAF	Indofarma Tbk
62	INAI	Indal Aluminium Industry Tbk
63	INCI	Intan Wijaya Internasional Tbk
64	INDF	Indofood Sukses Makmur Tbk
65	INDR	Indo Rama Synthetic Tbk
66	INDS	Indospring Tbk
67	INKP	Indah Kiat Pulp & Paper Tbk
68	INRU	Toba Pulp Lestari Tbk

NO	EMITEN	NAMA PERUSAHAAN
69	INTP	Indocement Tunggul Prakasa Tbk
70	IPOL	Indopoly Swakarsa Industry Tbk
71	ISSP	Steel Pipe Industry Of Indonesia Tbk
72	JECC	Jembo Cabel Company Tbk
73	JKSW	Jakarta Kyoei Steel Work LTD Tbk
74	JPFA	Japfa Comfeed Indonesia Tbk
75	JSKY	Sky Energy Indonesia Tbk
76	JPRS	Jaya Pari Steel Tbk
77	KAEF	Kimia Farma (Persero) Tbk
78	KBLI	KMI Wire And Cable Tbk
79	KBLM	Kebelindo Murni Tbk
80	KBRI	Kertas Basuki Rachmat Indonesia Tbk
81	KDSI	Kedaung Setia Industrial Tbk
82	KIAS	Keramika Indonesia Assosiasi Tbk
83	KICI	Kedaung Indah Can Tbk
84	KINO	Kino Indonesia Tbk
85	KLBF	Kalbe Farma Tbk
86	KPAL	Steadfast Marine Tbk
87	KPAS	Cottonindo Ariesta Tbk
88	KRAH	Grand Kartech Tbk
89	KRAS	Krakatau Steel Tbk
90	LION	Lion Metal Work Tbk
91	LMPI	Langgeng Makmur Industry Tbk
92	LMSH	Lionmesh Prima Tbk
93	LPIN	Multi Prima Sejahtera Tbk
94	MAIN	Malindo Feedmill Tbk
95	MARK	Mark Dynamics Indonesia Tbk
96	MASA	Multistrada Arah Sarana
97	MBTO	Martina Berto Tbk
98	MDKI	Emdeki Utama Tbk
99	MERK	Merek Tbk
100	MLBI	Multi Bintang Indonesia Tbk
101	MLIA	Mulia Industrindo Tbk
102	MOLI	Madusari Murni Indah Tbk
103	MRAT	Mustika Ratu Tbk
104	MYOR	Mayora Indah Tbk
105	MYTX	Apac Cinta Centertex Tbk
106	NIKL	Pelat Timah Nusantara Tbk

NO	EMITEN	NAMA PERUSAHAAN
107	NIPS	Nippers Tbk
108	PANI	Pratama Abadi Nusa Industri Tbk
109	PBID	Panca Budi Idaman Tbk
110	PBRX	Pan Brothers Tbk
111	PCAR	Prima Cakrawala Abadi Tbk
112	PEHA	Phapros Tbk
113	PICO	Pelangi Indah Canindo Tbk
114	POLY	Asia Pasific Fibers Tbk
115	PRAS	Prima Alloy Steel Universal Tbk
116	PSDN	Prashida Aneka Niaga Tbk
117	PTSN	Sat Nusa Persada Tbk
118	PYFA	Pyridam Farma Tbk
119	RICY	Ricky Putra Globalindo Tbk
120	RMBA	Bantoel Intenasional Investama Tbk
121	ROTI	Nippon Indosari Corporindo Tbk
122	SCCO	Supreme Calbe Manufacturing And Commerce Tbk
123	SCPI	Merek Sharp Dohme Pharma Tbk
124	SIAP	Sekawan Intipratama Tbk
125	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk
126	SIMA	Siwani Makmur Tbk
127	SIPD	Siearad Produce Tbk
128	SKBM	Sekar Bumi Tbk
129	SKLT	Sekar Laut Tbk
130	SMBR	Semen Baturaja Tbk
131	SMGR	Semen Indonesia Tbk
132	SMCB	Silusi Bangun Indonesia Tbk
133	SMSM	Selama Sempurna Tbk
134	SPMA	Suparma Tbk
135	SOBI	Sorini Asia Argo Corporindo Tbk
136	SQBI	Taisho Pharaceutical Indonesia Tbk
137	SRIL	Sri Rejeki Isman Tbk
138	SRSN	Indo Acitama Tbk
139	SSTM	Susen Textile Manufacturer Tbk
140	STAR	Star Potrochem Tbk
141	STTP	Siantar Top Tbk
142	SULI	SLJ Global Tbk
143	SWAT	Sriwahana Adityakarta Tbk
144	TALF	Tunas Alfin Tbk

NO	EMITEN	NAMA PERUSAHAAN
145	TBMS	Tembaga Mulia Semanan Tbk
146	TFCO	Tifico Fiber Indonesia Tbk
147	TIRT	Tirta Mahakam Resources Tbk
148	TKIM	Pabrik Kertas Tjiwi Kimia Tbk
149	TOTO	Surya Toto Indonesia Tbk
150	TPIA	Chandra Asri Petrochemical Tbk
151	TRIS	Trisula International Tbk
152	TRST	Trias Sentosa Tbk
153	TSPC	Terapo Scan Pasific Tbk
154	ULTJ	Ultrajaya Milk Industri And Trading Company Tbk
155	UNIC	Unggul Indah Cahaya Tbk
156	UNIT	Nusantara Inti Corpora Tbk
157	UNVR	Unilever Indonesia Tbk
158	VOKS	Voksel Electric Tbk
159	WIIM	Wismilak Inti Makmur Tbk
160	WOOD	Integra Indocabinet Tbk
161	WSBP	Wakita Beton Percast Tbk
162	WTON	Wijaya Karya Beton Tbk
163	YPAS	Yana Prima Hasta Persada Tbk
164	ZONE	Mega Perintis Tbk

Lampiran 2

Penentuan Sampel Penelitian

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
1	ADES	X	X	-	X	X	-
2	ADMG	X	-	X	X	X	-
3	AGII	X	X	X	X	X	X
4	AISA	X	-	X	-	X	-
5	AKKU	X	-	X	X	X	-
6	AKPI	X	X	X	X	X	X
7	ALDO	X	X	X	X	-	-
8	ALKA	X	-	X	X	X	-
9	ALMI	X	-	-	X	X	-
10	ALTO	X	-	X	X	X	-
11	AMFG	X	X	X	X	X	X
12	AMIN	X	X	-	X	X	-
13	APLI	X	X	-	X	X	-
14	ARGO	X	-	-	X	X	-
15	ARNA	X	X	X	X	X	X
16	ASII	X	X	-	X	X	-
17	AUTO	X	X	-	X	X	-
18	BAJA	X	-	-	X	X	-
19	BATA	X	X	-	X	X	-
20	BELL	X	-	X	-	X	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
21	BIMA	X	-	-	X	X	-
22	BOLT	X	X	-	-	X	-
23	BRAM	X	X	X	X	-	-
24	BRNA	X	-	X	-	X	-
25	BRPT	X	X	X	X	-	-
26	BTON	X	X	-	X	X	-
27	BUDI	X	X	X	X	X	X
28	CAKK	X	-	X	X	X	-
29	CAMP	X	X	-	-	X	-
30	CEKA	X	X	-	X	X	-
31	CINT	X	X	X	X	X	X
32	CLEO	X	X	-	-	X	-
33	CNTX	X	-	-	X	X	-
34	CPIN	X	X	X	X	X	X
35	CTBN	X	-	X	-	-	-
36	DAJK	X	-	-	-	-	-
37	DLTA	X	X	-	X	X	-
38	DPNS	X	X	X	X	X	X
39	DVLA	X	X	-	X	X	-
40	EKAD	X	X	X	X	X	X
41	ERTX	X	X	X	X	-	-
42	ESTI	X	X	X	X	-	-
43	ETWA	X	-	X	X	X	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
44	FASW	X	X	-	X	X	-
45	FPNI	X	X	X	X	-	-
46	GDST	X	X	-	X	X	-
47	GDYR	X	-	-	X	-	-
48	GGRM	X	X	X	X	X	X
49	GJTL	X	-	-	-	X	-
50	GMFI	X	X	X	-	-	-
51	GOOD	X	X	-	-	X	-
52	HDTX	X	X	-	X	X	-
53	HMSP	X	X	X	X	X	X
54	HOKI	X	-	X	X	X	-
55	ICBP	X	X	X	X	X	X
56	IGAR	X	X	X	X	X	X
57	IKAI	X	-	X	X	X	-
58	IKBI	X	X	-	X	-	-
59	IMAS	X	-	X	X	X	-
60	IMPC	X	X	X	X	X	X
61	INAF	X	-	X	X	X	-
62	INAI	X	X	X	X	X	X
63	INCI	X	X	X	X	X	X
64	INDF	X	X	X	X	X	X
65	INDR	X	X	X	X	-	-
66	INDS	X	X	X	X	X	X

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
67	INKP	X	X	X	X	-	-
68	INRU	X	-	-	X	-	-
69	INTP	X	X	X	X	X	X
70	IPOL	X	X	X	X	-	-
71	ISSP	X	X	X	X	X	X
72	JECC	X	X	X	X	X	X
73	JKSW	X	-	-	X	X	-
74	JPFA	X	X	X	X	X	X
75	JSKY	X	X	-	-	X	-
76	JPRS	X	-	-	-	X	-
77	KAEF	X	X	X	X	X	X
78	KBLI	X	X	X	X	X	X
79	KBLM	X	X	X	X	X	X
80	KBRI	X	-	X	X	X	-
81	KDSI	X	X	X	X	X	X
82	KIAS	X	-	X	X	X	-
83	KICI	X	-	-	X	X	-
84	KINO	X	X	X	X	-	-
85	KLBF	X	X	X	X	X	X
86	KPAL	X	-	X	-	X	-
87	KPAS	X	-	X	-	X	-
88	KRAH	X	-	X	X	-	-
89	KRAS	X	-	-	X	-	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
90	LION	X	X	X	X	X	X
91	LMPI	X	-	-	X	X	-
92	LMSH	X	X	-	X	X	-
93	LPIN	X	-	X	X	X	-
94	MAIN	X	-	X	X	X	-
95	MARK	X	X	-	-	X	-
96	MASA	X	-	X	X	X	-
97	MBTO	X	-	X	X	X	-
98	MDKI	X	X	X	X	X	X
99	MERK	X	X	-	X	X	-
100	MLBI	X	X	X	X	X	X
101	MLIA	X	-	X	X	X	-
102	MOLI	X	X	X	-	X	-
103	MRAT	X	-	X	X	X	-
104	MYOR	X	X	-	-	X	-
105	MYTX	X	-	X	X	X	-
106	NIKL	X	-	-	X	-	-
107	NIPS	X	X	-	-	X	-
108	PANI	X	-	X	X	X	-
109	PBID	X	X	-	-	X	-
110	PBRX	X	X	X	X	-	-
111	PCAR	X	X	X	-	X	-
112	PEHA	X	-	X	-	X	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
113	PICO	X	X	-	X	X	-
114	POLY	X	-	X	X	-	-
115	PRAS	X	-	-	X	X	-
116	PSDN	X	-	X	X	X	-
117	PTSN	X	-	X	X	-	-
118	PYFA	X	X	-	X	X	-
119	RICY	X	X	X	X	X	X
120	RMBA	X	-	X	X	X	-
121	ROTI	X	X	X	X	X	X
122	SCCO	X	X	X	X	X	X
123	SCPI	X	X	-	-	X	-
124	SIAP	X	-	X	-	X	-
125	SIDO	X	X	X	X	X	X
126	SIMA	X	-	X	X	X	-
127	SIPD	X	-	X	X	X	-
128	SKBM	X	X	X	X	X	X
129	SKLT	X	X	-	X	X	-
130	SMBR	X	X	X	X	X	X
131	SMGR	X	-	X	X	X	-
132	SMCB	X	X	X	X	-	-
133	SMSM	X	X	X	X	X	X
134	SPMA	X	-	-	X	X	-
135	SOBI	X	-	-	-	X	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
136	SQBI	X	-	X	X	X	-
137	SRIL	X	X	-	-	X	-
138	SRSN	X	-	-	X	X	-
139	SSTM	X	X	-	X	X	-
140	STAR	X	-	X	X	X	-
141	STTP	X	X	X	X	X	X
142	SULI	X	X	X	X	-	-
143	SWAT	X	X	-	-	X	-
144	TALF	X	X	-	X	X	-
145	TBMS	X	X	-	X	-	-
146	TFCO	X	-	-	X	-	-
147	TIRT	X	-	-	X	-	-
148	TKIM	X	-	X	X	-	-
149	TOTO	X	-	-	X	X	-
150	TPIA	X	-	X	X	-	-
151	TRIS	X	-	X	X	X	-
152	TRST	X	X	X	X	X	X
153	TSPC	X	X	X	X	X	X
154	ULTJ	X	X	X	X	X	X
155	UNIC	X	-	X	X	-	-
156	UNIT	X	X	X	X	-	-
157	UNVR	X	X	-	X	X	-
158	VOKS	X	X	X	X	-	-

NO	EMITEN	KRITERIA 1	KRITERIA 2	KRITERIA 3	KRITERIA 4	KRITERIA 5	SAMPEL
159	WIIM	X	X	X	X	X	X
160	WOOD	X	X	X	-	X	-
161	WSBP	X	-	X	-	X	-
162	WTON	X	-	X	X	X	-
163	YPAS	X	-	X	X	X	-
164	ZONE	X	X	X	-	X	-



Lampiran 3

Sampel Penelitian

NO	EMITEN	NAMA PERUSAHAAN
1	AGII	Aneka Gas Industri Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	AMGF	Asahimas Flat Glass Tbk
4	ARNA	Arwana Citra Mulia Tbk
5	BUDI	Budi Acid Jaya Tbk
6	CINT	Chitose Internasional Tbk
7	CPIN	Charoen Pokphand Indonesia Tbk
8	DPNS	Duta Pertiwi Nusantara Tbk
9	EKAD	Ekadharma Internasional Tbk
10	GGRM	Gudang Garam Tbk
11	HMSP	Hanjaya Mandala Sampoerna Tbk
12	ICBP	Indofood CBF Sukses Makmur Tbk
13	IGAR	Champion Pasific Indonesia Tbk
14	IMPC	Impact Pratama Industry Tbk
15	INAI	Indal Aluminium Industry Tbk
16	INCI	Intan Wijaya Internasional Tbk
17	INDF	Indofood Sukses Makmur Tbk
18	INDS	Indospring Tbk
19	INTP	Indocement Tunggal Prakasa Tbk
20	ISSP	Steel Pipe Industry Of Indonesia Tbk
21	JECC	Jembo Cabel Company Tbk
22	JPFA	Japfa Comfeed Indonesia Tbk
23	KAEF	Kimia Farma (Persero) Tbk
24	KBLI	KMI Wire And Cable Tbk
25	KBLM	Kebelindo Murni Tbk
26	KDSI	Kedaung Setia Industrial Tbk
27	KLBF	Kalbe Farma Tbk
28	LION	Lion Metal Work Tbk
29	MDKI	Emdeki Utama Tbk
30	MLBI	Multi Bintang Indonesia Tbk
31	RICY	Ricky Putra Globalindo Tbk
32	ROTI	Nippon Indosari Corporindo Tbk
33	SCCO	Supreme Calbe Manufacturing And Commerce Tbk
34	SIDO	Industri Jamu Dan Farmasi Sido Muncul Tbk

NO	EMITEN	NAMA PERUSAHAAN
35	SKBM	Sekar Bumi Tbk
36	SMBR	Semen Baturaja Tbk
37	SMSM	Selama Sempurna Tbk
38	STTP	Siantar Top Tbk
39	TRST	Trias Sentosa Tbk
40	TSPC	Terapo Scan Pasific Tbk
41	ULTJ	Ultrajaya Milk Industri And Trading Company Tbk
42	WIIM	Wismilak Inti Makmur Tbk



Lampiran 4

Tabel Perhitungan Penghindaran Pajak

NO	EMITEN	TAHUN	ETR	BEBAN PAJAK PENGHASILAN	LABA SEBELUM PAJAK PENGHASILAN
1	AGII	2016	0.269	23,628,000,000	87,915,000,000
2	AKPI	2016	0.310	23,558,754,000	75,952,611,000
3	AMGF	2016	0.253	88,117,000,000	348,561,000,000
4	ARNA	2016	0.189	23,462,388,949	123,838,299,924
5	BUDI	2016	0.269	14,208,000,000	52,832,000,000
6	CINT	2016	0.268	7,553,603,434	28,172,913,292
7	CPIN	2016	0.435	1,731,848,000,000	3,983,661,000,000
8	DPNS	2016	0.185	2,278,665,403	12,288,056,506
9	EKAD	2016	0.234	27,763,208,449	118,449,029,979
10	GGRM	2016	0.253	2,258,454,000,000	8,931,136,000,000
11	HMSF	2016	0.250	4,249,218,000,000	17,011,447,000,000
12	ICBP	2016	0.272	1,357,953,000,000	4,989,254,000,000
13	IGAR	2016	0.276	26,468,958,222	95,774,588,017
14	IMPC	2016	0.236	38,973,036,457	164,796,167,232
15	INAI	2016	0.388	22,544,497,747	58,097,472,991
16	INCI	2016	0.249	3,305,911,836	13,294,748,095
17	INDF	2016	0.343	2,532,747,000,000	7,385,228,000,000
18	INDS	2016	0.176	10,583,748,493	60,140,115,829
19	INTP	2016	0.066	275,313,000,000	4,145,632,000,000
20	ISSP	2016	0.260	36,224,000,000	139,149,000,000
21	JECC	2016	0.245	43,002,354,000	175,425,515,000
22	JPFA	2016	0.215	594,983,000,000	2,766,591,000,000
23	KAFF	2016	0.291	111,427,977,007	383,025,924,670
24	KBLI	2016	0.134	51,790,904,893	386,129,743,485
25	KBLM	2016	0.425	14,689,067,767	34,528,844,006
26	KDSI	2016	0.260	16,570,567,066	63,697,916,133
27	KLBF	2016	0.239	740,303,526,679	3,091,188,460,230
28	LION	2016	0.218	12,325,977,643	56,471,394,698
29	MDKI	2016	0.417	3,806,445,094	9,137,939,946
30	MLBI	2016	0.256	338,057,000,000	1,320,186,000,000
31	RICY	2016	0.399	9,329,017,013	23,362,443,532
32	ROTI	2016	0.243	89,639,472,867	369,416,841,698
33	SCCO	2016	0.225	99,008,469,812	439,602,100,346
34	SIDO	2016	0.236	148,557,000,000	629,082,000,000
35	SKBM	2016	0.268	8,264,494,258	30,809,950,308
36	SMBR	2016	0.258	90,190,025,000	349,280,550,000
37	SMSM	2016	0.237	156,016,000,000	658,208,000,000
38	STTP	2016	0.200	43,569,590,674	217,746,308,540
39	TRST	2016	0.457	10,599,899,807	23,194,967,133
40	TSPC	2016	0.241	173,464,664,107	718,958,200,369
41	ULTJ	2016	0.239	222,657,146,910	932,482,782,652
42	WIIM	2016	0.000	17,416,289	50,326,881,398
43	AGII	2017	0.271	36,222,000,000	133,820,000,000
44	AKPI	2017	0.581	18,479,528,000	31,813,498,000
45	AMGF	2017	0.393	25,020,000,000	63,589,000,000
46	ARNA	2017	0.265	44,020,031,391	166,203,941,034

NO	EMITEN	TAHUN	ETR	BEBAN PAJAK PENGHASILAN	LABA SEBELUM PAJAK PENGHASILAN
48	CINT	2017	0.226	8,670,611,306	38,318,872,398
49	CPIN	2017	0.233	759,947,000,000	3,259,822,000,000
50	DPNS	2017	0.235	1,229,477,529	5,241,754,309
51	EKAD	2017	0.258	26,453,643,952	102,649,309,681
52	GGRM	2017	0.257	2,681,165,000,000	10,436,512,000,000
53	HMSF	2017	0.250	4,224,272,000,000	16,894,806,000,000
54	ICBP	2017	0.319	1,663,388,000,000	5,206,561,000,000
55	IGAR	2017	0.244	23,388,107,926	95,764,791,063
56	IMPC	2017	0.181	20,120,478,307	111,423,979,247
57	INAI	2017	0.261	13,640,368,683	52,292,073,203
58	INCI	2017	0.250	5,523,195,214	22,077,467,345
59	INDF	2017	0.329	2,497,558,000,000	7,594,822,000,000
60	INDS	2017	0.291	46,701,314,660	160,340,854,561
61	INTP	2017	0.187	427,456,000,000	2,287,274,000,000
62	ISSP	2017	0.347	7,083,000,000	20,430,000,000
63	JECC	2017	0.253	28,268,246,000	111,623,616,000
64	JPFA	2017	0.390	666,950,000,000	1,710,054,000,000
65	KAEF	2017	0.262	118,001,844,961	449,709,762,422
66	KBLI	2017	0.163	69,910,827,751	428,884,879,225
67	KBLM	2017	0.012	553,314,951	44,548,264,594
68	KDSI	2017	0.261	24,397,862,353	93,363,070,902
69	KLBF	2017	0.243	787,935,315,388	3,241,186,725,992
70	LION	2017	0.540	10,892,495,785	20,175,438,794
71	MDKI	2017	0.206	12,200,000,000	59,299,000,000
72	MLBI	2017	0.257	457,953,000,000	1,780,020,000,000
73	RICY	2017	0.358	9,250,283,886	25,808,846,585
74	ROTI	2017	0.273	50,783,313,391	186,147,334,530
75	SCCO	2017	0.219	75,500,057,785	345,230,356,594
76	SIDO	2017	0.217	148,090,000,000	681,889,000,000
77	SKBM	2017	0.185	5,880,557,363	31,761,022,154
78	SMBR	2017	0.298	62,298,722,000	208,947,154,000
79	SMSM	2017	0.229	165,250,000,000	720,638,000,000
80	STTP	2017	0.251	72,521,739,769	288,545,819,603
81	TRST	2017	2.053	25,686,000,465	12,513,681,277
82	TSPC	2017	0.251	186,750,680,877	744,090,262,873
83	ULTJ	2017	0.306	316,790,000,000	1,035,192,000,000
84	WIIM	2017	0.255	13,901,517,361	54,491,308,212
85	AGII	2018	0.225	33,265,000,000	147,639,000,000
86	AKPI	2018	0.300	27,460,619,000	91,686,890,000
87	AMGF	2018	0.922	165,671,000,000	179,696,000,000
88	ARNA	2018	0.253	53,522,141,574	211,729,940,176
89	BUDI	2018	0.297	21,314,000,000	71,781,000,000
90	CINT	2018	0.386	8,535,926,795	22,090,078,956
91	CPIN	2018	0.230	1,355,866,000,000	5,907,351,000,000
92	DPNS	2018	0.261	3,043,698,905	11,667,845,948
93	EKAD	2018	0.270	27,410,228,138	101,455,415,901
94	GGRM	2018	0.256	2,686,174,000,000	10,479,242,000,000
95	HMSF	2018	0.246	4,422,851,000,000	17,961,269,000,000
96	ICBP	2018	0.277	1,788,004,000,000	6,446,785,000,000
97	IGAR	2018	0.277	17,075,521,722	61,747,960,127
98	IMPC	2018	0.102	11,936,029,955	117,459,959,119

NO	EMITEN	TAHUN	ETR	BEBAN PAJAK PENGHASILAN	LABA SEBELUM PAJAK PENGHASILAN
100	INCI	2018	0.243	5,364,743,569	22,040,417,272
101	INDF	2018	0.334	2,485,115,000,000	7,446,966,000,000
102	INDS	2018	0.252	37,295,885,405	147,982,768,771
103	INTP	2018	0.182	254,291,000,000	1,400,228,000,000
104	ISSP	2018	0.183	10,899,000,000	59,640,000,000
105	JECC	2018	0.275	33,619,690,000	122,048,569,000
106	JPFA	2018	0.271	836,638,000,000	3,089,839,000,000
107	KAEF	2018	0.305	175,933,518,561	577,726,327,511
108	KBLI	2018	0.237	73,326,145,035	308,977,208,238
109	KBLM	2018	0.369	23,833,338,586	64,508,435,214
110	KDSI	2018	0.262	27,193,843,703	103,955,745,914
111	KLBF	2018	0.245	809,137,704,264	3,306,399,669,021
112	LION	2018	0.386	9,228,951,178	23,908,625,171
113	MDKI	2018	0.233	10,245,000,000	44,033,000,000
114	MLBI	2018	0.267	447,105,000,000	1,671,912,000,000
115	RICY	2018	0.381	11,361,498,897	29,841,866,355
116	ROTI	2018	0.320	59,764,888,552	186,936,324,915
117	SCCO	2018	0.260	89,029,251,172	343,024,583,828
118	SIDO	2018	0.235	203,988,000,000	867,837,000,000
119	SKBM	2018	0.236	4,932,821,175	20,887,453,647
120	SMBR	2018	0.477	69,281,988,000	145,356,709,000
121	SMSM	2018	0.235	194,731,000,000	828,281,000,000
122	STTP	2018	0.214	69,605,764,156	324,694,650,175
123	TRST	2018	0.745	26,977,223,660	36,216,675,439
124	TSPC	2018	0.257	187,322,033,018	727,700,178,905
125	ULTJ	2018	0.261	247,411,000,000	949,018,000,000
126	WIIM	2018	0.277	19,587,786,800	70,730,637,719

Lampiran 5

Daftar Nilai Penghindaran Pajak

NO	EMITEN	2016	2017	2018
1	AGII	0.269	0.271	0.225
2	AKPI	0.310	0.581	0.300
3	AMGF	0.253	0.393	0.922
4	ARNA	0.189	0.265	0.253
5	BUDI	0.269	0.251	0.297
6	CINT	0.268	0.226	0.386
7	CPIN	0.435	0.233	0.230
8	DPNS	0.185	0.235	0.261
9	EKAD	0.234	0.258	0.270
10	GGRM	0.253	0.257	0.256
11	HMSP	0.250	0.250	0.246
12	ICBP	0.272	0.319	0.277
13	IGAR	0.276	0.244	0.277
14	IMPC	0.236	0.181	0.102
15	INAI	0.388	0.261	0.375
16	INCI	0.249	0.250	0.243
17	INDF	0.343	0.329	0.334
18	INDS	0.176	0.291	0.252
19	INTP	0.066	0.187	0.182
20	ISSP	0.260	0.347	0.183
21	JECC	0.245	0.253	0.275

NO	EMITEN	2016	2017	2018
22	JPFA	0.215	0.390	0.271
23	KAEF	0.291	0.262	0.305
24	KBLI	0.134	0.163	0.237
25	KBLM	0.425	0.012	0.369
26	KDSI	0.260	0.261	0.262
27	KLBF	0.239	0.243	0.245
28	LION	0.218	0.540	0.386
29	MDKI	0.417	0.206	0.233
30	MLBI	0.256	0.257	0.267
31	RICY	0.399	0.358	0.381
32	ROTI	0.243	0.273	0.320
33	SCCO	0.225	0.219	0.260
34	SIDO	0.236	0.217	0.235
35	SKBM	0.268	0.185	0.236
36	SMBR	0.258	0.298	0.477
37	SMSM	0.237	0.229	0.235
38	STTP	0.200	0.251	0.214
39	TRST	0.457	2.053	0.745
40	TSPC	0.241	0.251	0.257
41	ULTJ	0.239	0.306	0.261
42	WIIM	0.000	0.255	0.277

Lampiran 6

Tabel Perhitungan Harga Transfer

NO	EMITEN	TAHUN	TP	Piutang pihak hubungan istimewa	Total Piutang	100%
1	AGII	2016	34%	158,797,000,000	462,226,000,000	0.344
2	AKPI	2016	0%	379,678,000	359,156,199,000	0.001
3	AMGF	2016	64%	246,097,000,000	385,265,000,000	0.639
4	ARNA	2016	96%	442,233,969,661	463,045,386,250	0.955
5	BUDI	2016	20%	22,000,679,980	110,388,634,823	0.199
6	CINT	2016	5%	2,413,222,791	47,502,547,165	0.051
7	CPIN	2016	5%	128,882,000,000	2,837,396,000,000	0.045
8	DPNS	2016	11%	1,400,000,000	12,653,123,918	0.111
9	EKAD	2016	0%	295,116,835	82,168,748,307	0.004
10	GGRM	2016	27%	568,317,000,000	2,089,949,000,000	0.272
11	HMSF	2016	34%	1,681,938,000,000	4,996,420,000,000	0.337
12	ICBP	2016	74%	2,880,997,000,000	3,893,925,000,000	0.740
13	IGAR	2016	0%	253,588,184	137,238,242,434	0.002
14	IMPC	2016	14%	26,099,806,952	186,532,661,610	0.140
15	INAI	2016	1%	7,482,247,352	546,065,925,565	0.014
16	INCI	2016	34%	15,920,762,359	46,839,705,065	0.340
17	INDF	2016	24%	1,258,239,000,000	5,204,517,000,000	0.242
18	INDS	2016	11%	33,518,525,861	306,390,894,300	0.109
19	INTP	2016	3%	80,703,000,000	2,616,979,000,000	0.031
20	ISSP	2016	3%	23,509,000,000	691,718,000,000	0.034
21	JECC	2016	17%	88,753,865,000	528,344,992,000	0.168
22	JPFA	2016	5%	65,595,000,000	1,297,333,000,000	0.051
23	KAEF	2016	8%	58,755,829,680	733,055,600,129	0.080
24	KBLI	2016	2%	9,831,981,921	539,617,312,258	0.018
25	KBLM	2016	40%	53,030,177,950	130,998,356,756	0.405
26	KDSI	2016	4%	15,149,368,059	381,851,435,581	0.040
27	KLBF	2016	1%	27,859,152,179	2,725,807,581,377	0.010
28	LION	2016	20%	22,000,679,980	110,338,634,823	0.199
29	MDKI	2016	21%	2,558,000,000	12,203,000,000	0.210
30	MLBI	2016	1%	2,734,000,000	289,580,000,000	0.009
31	RICY	2016	27%	87,709,432,560	323,215,609,082	0.271
32	ROTI	2016	50%	141,530,530,025	283,953,532,541	0.498
33	SCCO	2016	72%	376,319,847,008	519,606,090,370	0.724
34	SIDO	2016	3%	12,053,000,000	387,218,000,000	0.031
35	SKBM	2016	8%	12,742,383,080	159,503,028,364	0.080
36	SMBR	2016	1%	1,084,474,000	212,743,218,000	0.005
37	SMSM	2016	1%	10,591,000,000	732,160,000,000	0.014
38	STTP	2016	66%	245,449,355,650	371,016,979,533	0.662
39	TRST	2016	3%	11,423,702,775	411,016,304,326	0.028
40	TSPC	2016	0%	1,115,708,910	1,060,198,216,272	0.001
41	ULTJ	2016	4%	21,003,018,067	504,381,100,667	0.042
42	WIIM	2016	2%	1,229,551,482	63,167,396,072	0.019
43	AGII	2017	39%	202,404,000,000	521,985,000,000	0.388
44	AKPI	2017	0%	35,049,000	443,393,153,000	0.000
45	AMGF	2017	59%	237,799,000,000	404,256,000,000	0.588
46	ARNA	2017	95%	502,676,230,333	527,662,461,156	0.953
47	BUDI	2017	76%	352,597,000,000	465,038,000,000	0.758
48	CINT	2017	6%	2,413,222,791	38,200,290,065	0.063
49	CPIN	2017	5%	119,772,000,000	2,568,098,000,000	0.047
50	DPNS	2017	8%	1,400,000,000	18,537,444,544	0.076

NO	EMITEN	TAHUN	TP	Piutang pihak hubungan istimewa	Total Piutang	100%
51	EKAD	2017	1%	461,971,153	91,882,279,522	0.005
52	GGRM	2017	27%	814,687,000,000	3,043,784,000,000	0.268
53	HMSM	2017	6%	224,440,000,000	3,780,990,000,000	0.059
54	ICBP	2017	72%	2,986,460,000,000	4,126,439,000,000	0.724
55	IGAR	2017	1%	733,405,973	139,552,084,249	0.005
56	IMPC	2017	16%	43,597,302,892	271,808,148,076	0.160
57	INAI	2017	11%	50,247,282,958	473,554,902,937	0.106
58	INCI	2017	24%	16,733,070,305	68,990,492,229	0.243
59	INDF	2017	22%	1,481,532,000,000	6,852,885,000,000	0.216
60	INDS	2017	5%	18,668,405,332	350,281,726,334	0.053
61	INTP	2017	1%	36,699,000,000	2,503,780,000,000	0.015
62	ISSP	2017	4%	32,831,000,000	729,898,000,000	0.045
63	JECC	2017	30%	157,879,224,000	528,621,176,000	0.299
64	JPFA	2017	6%	97,012,000,000	1,626,891,000,000	0.060
65	KAEF	2017	8%	81,343,855,030	978,942,457,621	0.083
66	KBLI	2017	3%	23,873,699,608	735,044,372,228	0.032
67	KBLM	2017	32%	71,429,010,416	226,525,000,676	0.315
68	KDSI	2017	4%	15,149,368,059	415,085,269,983	0.036
69	KLBF	2017	1%	24,581,444,536	2,967,518,268,440	0.008
70	LION	2017	17%	18,712,025,348	109,192,118,775	0.171
71	MDKI	2017	27%	5,655,000,000	20,691,000,000	0.273
72	MLBI	2017	2%	12,149,000,000	572,397,000,000	0.021
73	RICY	2017	24%	77,802,602,854	318,053,473,873	0.245
74	ROTI	2017	47%	160,402,331,673	337,950,521,397	0.475
75	SCCO	2017	59%	465,376,470,121	784,789,490,761	0.593
76	SIDO	2017	46%	197,819,000,000	431,502,000,000	0.458
77	SKBM	2017	8%	17,640,938,932	229,202,810,307	0.077
78	SMBR	2017	3%	11,898,285,000	407,668,445,000	0.029
79	SMSM	2017	8%	59,623,000,000	769,307,000,000	0.078
80	STTP	2017	64%	248,039,130,353	388,836,916,359	0.638
81	TRST	2017	10%	4,136,366,918	43,442,184,602	0.095
82	TSPC	2017	0%	2,025,478,849	1,204,450,549,455	0.002
83	ULTJ	2017	6%	33,395,000,000	538,024,000,000	0.062
84	WIIM	2017	0%	239,735,139	57,407,773,399	0.004
85	AGII	2018	42%	274,962,000,000	647,576,000,000	0.425
86	AKPI	2018	0%	82,286,000	540,716,161,000	0.000
87	AMGF	2018	57%	244,556,000,000	426,565,000,000	0.573
88	ARNA	2018	95%	480,061,330,487	503,845,537,083	0.953
89	BUDI	2018	83%	540,855,000,000	648,489,000,000	0.834
90	CINT	2018	0%	38,099,000	42,600,452,180	0.001
91	CPIN	2018	0%	6,317,000,000	3,020,390,000,000	0.002
92	DPNS	2018	5%	1,400,000,000	30,248,794,880	0.046
93	EKAD	2018	1%	1,094,585,662	105,525,266,949	0.010
94	GGRM	2018	32%	814,687,000,000	2,540,620,000,000	0.321
95	HMSM	2018	4%	144,839,000,000	3,745,135,000,000	0.039
96	ICBP	2018	72%	3,078,446,000,000	4,271,356,000,000	0.721
97	IGAR	2018	0%	661,524,654	155,591,644,419	0.004
98	IMPC	2018	18%	44,837,808,964	256,195,074,638	0.175
99	INAI	2018	34%	194,272,870,811	572,800,777,074	0.339
100	INCI	2018	12%	9,768,977,597	79,948,387,993	0.122
101	INDF	2018	21%	1,353,588,000,000	6,563,676,000,000	0.206
102	INDS	2018	8%	33,307,595,524	442,950,511,913	0.075
103	INTP	2018	1%	31,078,000,000	2,992,634,000,000	0.010
104	ISSP	2018	2%	15,876,000,000	684,227,000,000	0.023
105	JECC	2018	43%	243,229,289,000	567,666,231,000	0.428
106	JPFA	2018	5%	92,056,000,000	1,822,474,000,000	0.051

NO	EMITEN	TAHUN	TP	Piutang pihak hubungan istimewa	Total Piutang	100%
107	KAEF	2018	17%	166,990,851,398	1,000,174,152,978	0.167
108	KBLI	2018	2%	19,610,987,333	1,121,015,960,780	0.017
109	KBLM	2018	27%	80,827,334,006	294,319,215,591	0.275
110	KDSI	2018	4%	15,149,368,059	370,335,456,448	0.041
111	KLBF	2018	1%	26,080,855,630	3,373,569,270,404	0.008
112	LION	2018	17%	22,672,705,218	135,089,736,961	0.168
113	MDKI	2018	2%	229,000,000	15,185,000,000	0.015
114	MLBI	2018	0%	680,000,000	605,643,000,000	0.001
115	RICY	2018	28%	92,786,456,606	332,835,482,745	0.279
116	ROTI	2018	46%	206,783,616,894	454,076,170,247	0.455
117	SCCO	2018	61%	529,865,254,208	870,196,847,896	0.609
118	SIDO	2018	41%	170,439,000,000	414,903,000,000	0.411
119	SKBM	2018	5%	12,298,191,953	255,239,999,817	0.048
120	SMBR	2018	5%	25,871,798,000	489,242,373,000	0.053
121	SMSM	2018	5%	47,417,000,000	942,463,000,000	0.050
122	STTP	2018	59%	263,961,002,657	444,389,220,439	0.594
123	TRST	2018	0%	406,353,484	506,502,298,365	0.001
124	TSPC	2018	0%	3,176,350,368	1,301,065,882,936	0.002
125	ULTJ	2018	5%	30,121,000,000	560,619,000,000	0.054
126	WIIM	2018	4%	2,489,066,986	63,505,860,269	0.039



Lampiran 7

Daftar Nilai Harga Transfer

NO	EMITEN	2016	2017	2018
1	AGII	0.344	0.388	0.425
2	AKPI	0.001	0.000	0.000
3	AMGF	0.639	0.588	0.573
4	ARNA	0.955	0.953	0.953
5	BUDI	0.199	0.758	0.834
6	CINT	0.051	0.063	0.001
7	CPIN	0.045	0.047	0.002
8	DPNS	0.111	0.076	0.046
9	EKAD	0.004	0.005	0.010
10	GGRM	0.272	0.268	0.321
11	HMSP	0.337	0.059	0.039
12	ICBP	0.740	0.724	0.721
13	IGAR	0.002	0.005	0.004
14	IMPC	0.140	0.160	0.175
15	INAI	0.014	0.106	0.339
16	INCI	0.340	0.243	0.122
17	INDF	0.242	0.216	0.206
18	INDS	0.109	0.053	0.075
19	INTP	0.031	0.015	0.010
20	ISSP	0.034	0.045	0.023
21	JECC	0.168	0.299	0.428

NO	EMITEN	2016	2017	2018
22	JPFA	0.051	0.060	0.051
23	KAEF	0.080	0.083	0.167
24	KBLI	0.018	0.032	0.017
25	KBLM	0.405	0.315	0.275
26	KDSI	0.040	0.036	0.041
27	KLBF	0.010	0.008	0.008
28	LION	0.199	0.171	0.168
29	MDKI	0.210	0.273	0.015
30	MLBI	0.009	0.021	0.001
31	RICY	0.271	0.245	0.279
32	ROTI	0.498	0.475	0.455
33	SCCO	0.724	0.593	0.609
34	SIDO	0.031	0.458	0.411
35	SKBM	0.080	0.077	0.048
36	SMBR	0.005	0.029	0.053
37	SMSM	0.014	0.078	0.050
38	STTP	0.662	0.638	0.594
39	TRST	0.028	0.095	0.001
40	TSPC	0.001	0.002	0.002
41	ULTJ	0.042	0.062	0.054
42	WIIM	0.019	0.004	0.039

Lampiran 8

Tabel Perhitungan Arus Kas Operasi Abnormal

NO	EMITEN	TAHUN	ABN-CFO	(Y) CFO/At-1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At-1	TOTAL ASET (At-1)	ARUS KAS (CFOt)	PENJUALAN (St)	PENJUALAN (St-1)	ΔS
1	AGII	2016	-0.028	0.026064657	0.00000000000020	0.33333044	0.045361305	4,953,451,000,000	129,110,000,000	1,651,136,000,000	1,426,441,000,000	224,695,000,000
2	AKPI	2016	0.052	0.133403368	0.00000000000035	0.710064865	0.010319338	2,883,143,132,000	384,621,003,000	2,047,218,639,000	2,017,466,511,000	29,752,128,000
3	AMGF	2016	-0.019	0.077990762	0.00000000000023	0.872092547	0.013602403	4,270,275,000,000	333,042,000,000	3,724,075,000,000	3,665,989,000,000	58,086,000,000
4	ARNA	2016	-0.055	0.066515048	0.00000000000070	1.056751251	0.153798684	1,430,779,475,454	95,168,365,174	1,511,978,000,000	1,291,926,000,000	220,052,000,000
5	BUDI	2016	0.001	0.088104146	0.00000000000031	0.755369107	0.026944662	3,265,953,000,000	287,744,000,000	2,467,000,000,000	2,379,000,000,000	88,000,000,000
6	CINT	2016	0.039	0.103867311	0.000000000000261	0.855328511	0.031860072	382,807,494,765	39,761,184,974	327,426,164,630	315,229,890,328	12,196,274,302
7	CPIN	2016	-0.028	0.344720768	0.00000000000008	3.172359513	0.691262102	12,059,433,000,000	4,157,137,000,000	38,256,857,000,000	29,920,628,000,000	8,336,229,000,000
8	DPNS	2016	0.042	0.05147098	0.000000000000364	0.422396522	-0.009234113	274,483,110,371	14,127,914,662	115,940,711,050	118,475,319,120	(2,534,608,070)
9	EKAD	2016	0.092	0.216813712	0.000000000000257	1.459202198	0.095206636	389,691,595,500	84,490,481,400	568,638,832,579	531,537,606,573	37,101,226,006
10	GGRM	2016	-0.028	0.109245018	0.000000000000002	1.201065286	0.093040478	63,505,413,000,000	6,937,650,000,000	76,274,147,000,000	70,365,573,000,000	5,908,574,000,000
11	HMSF	2016	0.112	0.370331778	0.000000000000003	2.511571655	0.168303845	38,010,724,000,000	14,076,579,000,000	95,466,657,000,000	89,069,306,000,000	6,397,351,000,000
12	ICBP	2016	0.026	0.172622601	0.000000000000004	1.297637774	0.10259454	26,560,624,000,000	4,584,964,000,000	34,466,069,000,000	31,741,094,000,000	2,724,975,000,000
13	IGAR	2016	-0.034	0.16588372	0.000000000000260	2.064913816	-0.300734957	383,936,040,590	63,688,738,725	792,794,834,768	677,331,846,043	115,462,988,725
14	IMPC	2016	0.026	0.098289611	0.000000000000060	0.677694386	-0.00748672	1,675,233,000,000	164,658,000,000	1,135,296,000,000	1,147,838,000,000	(12,542,000,000)
15	INAI	2016	-0.201	-0.112580857	0.000000000000075	0.965608979	-0.075297802	1,330,259,296,537	(149,761,732,022)	1,284,510,320,664	1,384,675,922,166	(100,165,601,502)
16	INCI	2016	-0.107	-0.048894735	0.000000000000590	1.038464445	0.232380227	169,546,066,314	(8,289,910,044)	176,067,561,639	136,668,408,270	39,399,153,369
17	INDF	2016	-0.011	0.078138776	0.000000000000001	0.726878011	0.029275023	91,831,526,000,000	7,175,603,000,000	66,750,317,000,000	64,061,947,000,000	2,688,370,000,000
18	INDS	2016	0.003	0.075740687	0.000000000000039	0.640987752	-0.00879776	2,553,928,346,219	193,436,286,326	1,637,036,790,119	1,659,505,639,261	(22,468,849,142)
19	INTP	2016	0.067	0.128304031	0.000000000000004	0.555817856	-0.088144195	27,638,360,000,000	3,546,113,000,000	15,361,894,000,000	17,798,055,000,000	(2,436,161,000,000)
20	ISSP	2016	-0.144	-0.068700962	0.000000000000018	0.647823041	-0.009974882	5,447,784,000,000	(374,268,000,000)	3,529,200,000,000	3,583,541,000,000	(54,341,000,000)
21	JECC	2016	-0.037	0.135720337	0.000000000000074	1.500065309	0.275641418	1,358,464,081,000	184,371,203,000	2,037,784,842,000	1,663,335,876,000	374,448,966,000
22	JPFA	2016	-0.070	0.102194614	0.000000000000006	1.577165047	0.118907954	17,159,466,000,000	1,753,605,000,000	27,063,310,000,000	25,022,913,000,000	2,040,397,000,000
23	KAFF	2016	-0.138	0.057658774	0.000000000000029	1.691908835	0.276903811	3,434,879,313,034	198,050,928,789	5,811,502,656,431	4,860,371,483,524	951,131,172,907
24	KBLI	2016	0.065	0.246923386	0.000000000000064	1.813504644	0.098696805	1,551,799,840,976	383,175,671,680	2,814,196,217,447	2,661,038,531,021	153,157,686,426
25	KBLM	2016	-0.086	0.050801137	0.000000000000153	1.508909935	0.030102689	654,385,717,061	33,243,538,568	987,409,109,474	967,710,339,797	19,698,769,677
26	KDSI	2016	-0.112	0.072667526	0.000000000000085	1.695138798	0.239055702	1,177,093,668,866	85,536,484,701	1,995,337,146,834	1,713,946,192,967	281,390,953,867
27	KLBF	2016	0.001	0.157693302	0.000000000000007	1.414547353	0.108551506	13,696,417,381,439	2,159,833,281,176	19,374,230,957,505	17,887,464,223,321	1,486,766,734,184
28	LION	2016	0.032	0.083368601	0.000000000000156	0.593022243	-0.015819683	639,330,150,373	53,300,060,257	379,137,000,000	389,251,000,000	(10,114,000,000)
29	MDKI	2016	0.201	0.289431771	0.000000000000330	1.121114484	0.117374666	303,256,272,848	87,772,000,000	339,985,000,000	304,390,396,405	35,594,603,595
30	MLBI	2016	0.414	0.594267662	0.000000000000048	1.553326673	0.269887041	2,100,853,000,000	1,248,469,000,000	3,263,311,000,000	2,696,318,000,000	566,993,000,000
31	RICY	2016	-0.041	0.068848726	0.000000000000083	1.019466991	0.092195267	1,198,193,867,892	82,494,120,808	1,221,519,096,811	1,111,051,293,008	110,467,803,803
32	ROTI	2016	0.040	0.153234602	0.000000000000037	0.9318623	0.128373137	2,706,323,637,034	414,702,426,418	2,521,920,968,213	2,174,501,712,899	347,419,255,314
33	SCCO	2016	0.083	0.294689285	0.000000000000056	2.110734959	0.118183657	1,773,144,328,632	522,526,634,709	3,742,637,722,322	3,533,081,041,052	209,556,681,270
34	SIDO	2016	0.055	0.166212286	0.000000000000036	0.916203255	0.122766943	2,796,111,000,000	464,748,000,000	2,561,806,000,000	2,218,536,000,000	343,270,000,000
35	SKBM	2016	-0.240	-0.044257596	0.000000000000131	1.96356685	0.181652334	764,484,248,710	(33,834,235,357)	1,501,115,928,446	1,362,245,580,664	138,870,347,782

NO	EMITEN	TAHUN	ABN-CFO	(Y) CFOt/At-1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At-1	TOTAL ASET (At-1)	ARUS KAS (CFOt)	PENJUALAN (St)	PENJUALAN (St-1)	ΔS
36	SMBR	2016	-0.036	0.026710177	0.000000000000031	0.47505838	0.028011352	3,268,667,933,000	87,306,699,000	1,552,808,093,000	1,461,248,284,000	91,559,809,000
37	SMSM	2016	0.129	0.26252912	0.000000000000045	1.297178335	0.034661377	2,220,108,000,000	582,843,000,000	2,879,876,000,000	2,802,924,000,000	76,952,000,000
38	STTP	2016	-0.053	0.086574752	0.000000000000052	1.369634895	0.044191986	1,919,568,037,170	166,186,126,054	2,629,107,367,897	2,544,277,844,656	84,829,523,241
39	TRST	2016	0.001	0.071244315	0.000000000000030	0.66999642	-0.061932777	3,357,359,499,954	239,192,778,741	2,249,418,846,803	2,457,349,444,991	(207,930,598,188)
40	TSPC	2016	-0.085	0.078230158	0.000000000000016	1.454038647	0.152235222	6,284,729,099,203	491,655,348,447	9,138,238,993,842	8,181,481,867,179	956,757,126,663
41	ULTJ	2016	0.077	0.220087442	0.000000000000028	1.32372693	0.082501574	3,539,995,910,248	779,108,645,836	4,685,987,917,355	4,393,932,684,171	292,055,233,184
42	WIIM	2016	-0.008	0.101812661	0.000000000000074	1.25552653	-0.114414269	1,342,700,046,391	136,703,864,740	1,685,795,530,617	1,839,419,574,956	(153,624,044,339)
43	AGII	2017	-0.016	0.036380615	0.000000000000017	0.31293685	0.031879126	5,874,722,000,000	213,726,000,000	1,838,417,000,000	1,651,136,000,000	187,281,000,000
44	AKPI	2017	-0.043	0.055670183	0.000000000000038	0.789346072	0.006742973	2,615,909,190,000	145,628,143,000	2,064,857,643,000	2,047,218,639,000	17,639,004,000
45	AMGF	2017	-0.033	0.054330059	0.000000000000018	0.705879863	0.02937679	5,504,890,000,000	299,081,000,000	3,885,791,000,000	3,724,075,000,000	161,716,000,000
46	ARNA	2017	0.082	0.159147618	0.000000000000065	1.122969841	0.143212174	1,543,216,299,146	245,599,197,741	1,732,985,361,870	1,511,978,000,000	221,007,361,870
47	BUDI	2017	-0.079	0.023632183	0.000000000000034	0.856324444	0.014863871	2,931,807,000,000	69,285,000,000	2,510,578,000,000	2,467,000,000,000	43,578,000,000
48	CINT	2017	0.044	0.083188267	0.0000000000000250	0.936442658	0.116517455	399,336,626,636	33,220,121,814	373,955,852,243	327,426,164,630	46,529,687,613
49	CPIN	2017	0.012	0.073026087	0.000000000000004	2.039553738	0.459018044	24,204,994,000,000	1,767,596,000,000	49,367,386,000,000	38,256,857,000,000	11,110,529,000,000
50	DPNS	2017	-0.053	-0.008331343	0.000000000000038	0.275310563	-0.116209651	296,129,565,784	(2,467,157,102)	81,527,597,455	115,940,711,050	(34,413,113,595)
51	EKAD	2017	0.015	0.07345942	0.0000000000000142	0.916133689	0.106693338	702,508,630,708	51,605,876,785	643,591,823,505	568,638,832,579	74,952,990,926
52	GGRM	2017	0.014	0.13033147	0.000000000000002	1.323332211	0.111701278	62,951,634,000,000	8,204,579,000,000	83,305,925,000,000	76,274,147,000,000	7,031,778,000,000
53	HMSP	2017	0.149	0.3617252	0.000000000000002	2.331110339	0.08527344	42,508,277,000,000	15,376,315,000,000	99,091,484,000,000	95,466,657,000,000	3,624,827,000,000
54	ICBP	2017	0.047	0.179031808	0.000000000000003	1.231979	0.039461838	28,901,948,000,000	5,174,368,000,000	35,606,593,000,000	34,466,069,000,000	1,140,524,000,000
55	IGAR	2017	0.015	0.190520158	0.000000000000028	1.733757603	-0.070239576	439,465,673,296	83,727,069,447	761,926,952,217	792,794,834,768	(30,867,882,551)
56	IMPC	2017	-0.059	0.009056984	0.000000000000004	0.524181747	0.02537681	2,276,032,000,000	20,613,985,520	1,193,054,430,825	1,135,296,000,000	57,758,430,825
57	INAI	2017	-0.128	0.038359798	0.000000000000075	0.732085152	-0.227197317	1,339,032,413,455	51,365,012,507	980,285,748,450	1,284,510,320,664	(304,224,572,214)
58	INCI	2017	0.100	0.046436247	0.0000000000000371	1.001319303	0.347646911	269,351,381,344	12,507,667,355	269,706,737,385	176,067,561,639	93,639,175,746
59	INDF	2017	-0.020	0.079194943	0.000000000000001	0.854116608	0.041817113	82,174,515,000,000	6,507,806,000,000	70,186,618,000,000	66,750,317,000,000	3,436,301,000,000
60	INDS	2017	0.073	0.129276083	0.000000000000040	0.794415189	0.133592938	2,477,272,502,538	320,252,084,705	1,967,982,902,772	1,637,036,790,119	330,946,112,653
61	INTP	2017	0.002	0.092263731	0.000000000000003	0.478637923	-0.030867831	30,150,580,000,000	2,781,805,000,000	14,431,211,000,000	15,361,894,000,000	(930,683,000,000)
62	ISSP	2017	0.042	0.123047047	0.000000000000017	0.606243724	0.02211423	6,041,811,000,000	743,427,000,000	3,662,810,000,000	3,529,200,000,000	133,610,000,000
63	JECC	2017	-0.063	0.054150683	0.000000000000063	1.376325817	0.092447753	1,587,210,576,000	85,948,536,000	2,184,518,893,000	2,037,784,842,000	146,734,051,000
64	JPFA	2017	-0.087	0.040032256	0.000000000000005	1.537720016	0.13190871	19,251,026,000,000	770,662,000,000	29,602,688,000,000	27,063,310,000,000	2,539,378,000,000
65	KAEF	2017	-0.120	0.001136298	0.000000000000022	1.356146898	0.096217606	4,612,562,541,064	5,241,243,654	6,255,312,383,294	5,811,502,656,431	443,809,726,863
66	KBLI	2017	-0.146	-0.035198599	0.000000000000053	1.70282491	0.199050993	1,871,422,416,044	(65,871,447,329)	3,186,704,707,526	2,814,196,217,447	372,508,490,079
67	KBLM	2017	-0.067	-0.008833441	0.0000000000000156	1.901882486	0.356862227	639,091,366,917	(5,645,375,903)	1,215,476,677,995	987,409,109,474	228,067,568,521
68	KDSI	2017	-0.175	-0.053631346	0.000000000000088	1.965834277	0.219021465	1,142,273,020,550	(61,261,640,106)	2,245,519,457,754	1,995,337,146,834	250,182,310,920
69	KLBF	2017	-0.003	0.131900389	0.000000000000007	1.325502953	0.053059814	15,226,009,210,657	2,008,316,536,066	20,182,120,166,616	19,374,230,957,505	807,889,209,111
70	LION	2017	-0.059	0.014087968	0.0000000000000146	0.509892344	-0.0429362	685,812,995,987	369,617,111,698	349,690,796,141	379,137,000,000	(29,446,203,859)
71	MDKI	2017	0.015	0.071061675	0.0000000000000301	1.109826973	0.084973172	331,740,000,000	23,574,000,000	368,174,000,000	339,985,000,000	28,189,000,000
72	MLBI	2017	0.443	0.58531374	0.000000000000044	1.489968959	0.0555705	2,275,038,000,000	1,331,611,000,000	3,389,736,000,000	3,263,311,000,000	126,425,000,000
73	RICY	2017	0.131	0.16514517	0.000000000000078	1.241912107	0.294031037	1,288,683,925,066	212,819,926,508	1,600,432,168,098	1,221,519,096,811	378,913,071,287
74	ROTI	2017	0.016	0.126939316	0.000000000000034	0.853221441	-0.010556363	2,919,640,858,718	9,617,213,073	2,491,100,179,596	2,521,920,968,213	(30,820,788,653)
75	SCCO	2017	-0.122	-0.02867448	0.000000000000041	1.812457761	0.284810304	2,449,935,491,686	(70,250,625,762)	4,440,404,595,541	3,742,637,722,322	697,766,873,219
76	SIDO	2017	0.108	0.214450394	0.000000000000033	0.861503528	0.004027963	2,987,614,000,000	640,695,000,000	2,573,840,000,000	2,561,806,000,000	12,034,000,000

NO	EMITEN	TAHUN	ABN- CFO	(Y) CFOt/At-1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At-1	TOTAL ASET (At-1)	ARUS KAS (CFOt)	PENJUALAN (St)	PENJUALAN (St-1)	ΔS
78	SMBR	2017	-0.024	0.041941237	0.00000000000023	0.355108416	-0.000316581	4,368,876,996,000	183,236,105,000	1,551,424,990,000	1,552,808,093,000	(1,383,103,000)
79	SMSM	2017	0.106	0.197819704	0.00000000000044	1.481307823	0.204053682	2,254,740,000,000	446,032,000,000	3,339,964,000,000	2,879,876,000,000	460,088,000,000
80	STTP	2017	0.020	0.128932669	0.00000000000043	1.209294333	0.08401851	2,336,411,494,941	301,239,769,296	2,825,409,180,889	2,629,107,367,897	196,301,812,992
81	TRST	2017	-0.016	0.069717173	0.00000000000030	0.715656938	0.032066885	3,290,596,224,286	229,411,066,077	2,354,938,016,436	2,249,418,846,803	105,519,169,633
82	TSPC	2017	-0.058	0.082626822	0.00000000000015	1.452435751	0.064870262	6,585,807,349,438	544,164,330,634	9,565,462,045,199	9,138,238,993,842	427,223,051,357
83	ULTJ	2017	0.133	0.252999644	0.00000000000024	1.151056665	0.045662177	4,239,199,641,365	1,072,516,000,000	4,879,559,000,000	4,685,987,917,355	193,571,082,645
84	WIIM	2017	-0.030	0.143760551	0.00000000000074	1.090713551	-0.154671366	1,353,634,132,275	194,599,188,956	1,476,427,090,781	1,685,795,530,617	(209,368,439,836)
85	AGII	2018	-0.022	0.04859919	0.00000000000016	0.323767327	0.036673604	6,403,543,000,000	311,207,000,000	2,073,258,000,000	1,838,417,000,000	234,841,000,000
86	AKPI	2018	-0.104	-0.006149811	0.00000000000036	0.869630849	0.117495122	2,745,325,833,000	(16,883,236,000)	2,387,420,036,000	2,064,857,643,000	322,562,393,000
87	AMGF	2018	-0.063	0.034592273	0.00000000000016	0.708901155	0.088941826	6,267,816,000,000	216,818,000,000	4,443,262,000,000	3,885,981,000,000	557,471,000,000
88	ARNA	2018	0.106	0.222790568	0.00000000000062	1.231137667	0.148932601	1,601,346,561,573	356,764,910,588	1,971,478,070,171	1,732,985,361,870	238,492,708,301
89	BUDI	2018	-0.113	0.008850617	0.00000000000034	0.900572419	0.046476287	2,939,456,000,000	26,016,000,000	2,647,193,000,000	2,510,578,000,000	136,615,000,000
90	CINT	2018	-0.067	-0.020509502	0.000000000000210	0.777188329	-0.007480658	476,577,841,605	(9,774,374,433)	370,390,736,433	373,955,852,243	(3,565,115,810)
91	CPIN	2018	-0.030	0.205278251	0.00000000000004	2.199448719	0.187108922	24,532,331,000,000	5,035,954,000,000	53,967,604,000,000	49,367,386,000,000	4,590,218,000,000
92	DPNS	2018	0.063	-0.012773779	0.000000000000324	0.352409157	0.088130615	308,491,173,960	(3,940,597,982)	108,715,114,450	81,527,597,455	27,187,516,995
93	EKAD	2018	0.013	0.07683463	0.000000000000126	0.928224011	0.12047055	796,767,646,172	61,219,347,295	739,578,860,399	643,591,823,505	95,987,036,894
94	GGRM	2018	0.014	0.168135287	0.000000000000001	1.433609397	0.185766192	66,759,930,000,000	11,224,700,000,000	95,707,663,000,000	83,305,925,000,000	12,401,738,000,000
95	HMSP	2018	0.199	0.466828622	0.000000000000002	2.474252686	0.177334689	43,141,063,000,000	20,139,483,000,000	106,741,891,000,000	99,091,484,000,000	7,650,407,000,000
96	ICBP	2018	-0.010	0.147167822	0.000000000000003	1.214863929	0.088768411	31,619,514,000,000	4,653,375,000,000	38,413,407,000,000	35,606,593,000,000	2,806,814,000,000
97	IGAR	2018	-0.118	0.003919438	0.000000000000195	1.51517013	0.029997811	513,022,591,573	2,010,760,208	777,316,506,801	761,926,952,217	15,389,554,584
98	IMPC	2018	-0.056	0.018840369	0.000000000000044	0.608058788	0.0881363	2,294,677,493,483	43,232,569,972	1,395,298,815,177	1,193,054,430,825	202,244,384,352
99	INAI	2018	0.026	0.109032335	0.000000000000082	0.93111633	0.123576675	1,213,916,545,120	132,356,154,811	1,130,297,518,656	980,285,748,450	150,011,770,206
100	INCI	2018	0.091	0.039805915	0.000000000000329	1.211243131	0.323431924	303,788,390,330	12,092,574,806	367,961,600,950	269,706,737,385	98,254,863,565
101	INDF	2018	-0.065	0.067146721	0.000000000000001	0.830248867	0.036290477	88,400,877,000,000	5,935,829,000,000	73,394,728,000,000	70,186,618,000,000	3,208,110,000,000
102	INDS	2018	-0.036	0.054930104	0.000000000000041	0.985806759	0.177473198	2,434,617,337,849	133,733,783,003	2,400,062,227,790	1,967,982,902,772	432,079,325,018
103	INTP	2018	0.461	0.562482374	0.000000000000003	0.526276799	0.026298521	28,863,676,000,000	16,235,309,000,000	15,190,283,000,000	14,431,211,000,000	759,072,000,000
104	ISSP	2018	-0.146	-0.059776229	0.00000000000016	0.71260646	0.128367067	6,269,365,000,000	(374,759,000,000)	4,467,590,000,000	3,662,810,000,000	804,780,000,000
105	JECC	2018	-0.056	0.003861027	0.000000000000052	1.663695194	0.530637367	1,927,985,352,000	7,444,003,000	3,207,579,964,000	2,184,518,893,000	1,023,061,071,000
106	JPFA	2018	-0.080	0.09221296	0.000000000000005	1.704094952	0.220960765	19,959,548,000,000	1,840,529,000,000	34,012,965,000,000	29,602,688,000,000	4,410,277,000,000
107	KAFF	2018	-0.070	0.046792582	0.000000000000016	1.252634408	0.226525563	6,096,148,972,534	285,254,551,890	7,636,245,960,236	6,255,312,383,294	1,380,933,576,942
108	KBLI	2018	-0.057	0.029648727	0.000000000000033	1.436722401	0.379337588	3,013,760,616,985	89,354,164,341	4,239,937,390,001	3,186,970,707,526	1,143,232,682,475
109	KBLM	2018	-0.080	0.039992463	0.000000000000081	1.006733543	0.022660505	1,235,148,847,468	49,396,645,050	1,243,465,775,218	1,215,476,677,995	27,989,097,223
110	KDSI	2018	-0.125	0.066670522	0.000000000000075	1.752590622	0.062058783	1,328,291,727,616	88,557,902,537	2,327,951,625,610	2,245,519,457,754	82,432,167,856
111	KLBF	2018	-0.005	0.166751085	0.000000000000006	1.268295771	0.053693618	16,616,239,416,335	2,770,775,949,549	21,074,306,186,027	20,182,120,166,616	892,186,019,411
112	LION	2018	-0.012	0.013164239	0.000000000000147	0.621945768	0.109156009	681,937,947,736	8,977,194,202	424,128,420,727	349,690,796,141	74,437,624,586
113	MDKI	2018	-0.008	0.033884335	0.000000000000115	0.460190835	0.035758792	867,451,000,000	29,393,000,000	399,193,000,000	368,174,000,000	31,019,000,000
114	MLBI	2018	0.400	0.562737493	0.000000000000040	1.453984697	0.103534233	2,510,078,000,000	1,412,515,000,000	3,649,615,000,000	3,389,736,000,000	259,879,000,000
115	RICY	2018	0.042	0.123954227	0.000000000000073	1.536827816	0.369967166	1,371,570,948,138	170,012,017,007	2,107,868,384,272	1,600,432,168,098	507,436,216,174
116	ROTI	2018	-0.027	0.064901343	0.000000000000022	0.606755377	0.060410403	4,559,573,709,411	295,922,456,326	2,766,545,866,684	2,491,100,179,560	275,445,687,124
117	SCCO	2018	-0.163	-0.033254867	0.000000000000025	1.285467761	0.179305818	4,014,244,589,706	(133,493,168,560)	5,160,182,004,111	4,440,404,595,541	719,777,408,570

NO	EMITEN	TAHUN	ABN- CFO	(Y) CFOt/At-1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At-1	TOTAL ASET (At-1)	ARUS KAS (CFOt)	PENJUALAN (St)	PENJUALAN (St-1)	ΔS
118	SIDO	2018	0.152	0.267997447	0.000000000000032	0.874958441	0.059987373	3,158,198,000,000	846,389,000,000	2,763,292,000,000	2,573,840,000,000	189,452,000,000
119	SKBM	2018	-0.102	0.034380435	0.000000000000062	1.203868072	0.069267932	1,623,027,475,045	55,800,390,845	1,953,910,957,160	1,841,487,199,828	112,423,757,332
120	SMBR	2018	-0.049	0.012740117	0.000000000000020	0.394402078	0.087816783	5,060,337,247,000	64,469,290,000	1,995,807,528,000	1,551,424,990,000	444,382,538,000
121	SMSM	2018	0.082	0.222092209	0.000000000000041	1.609825644	0.242859675	2,443,341,000,000	542,647,000,000	3,933,353,000,000	3,339,964,000,000	593,389,000,000
122	STTP	2018	-0.059	0.104595109	0.000000000000043	1.206846896	0.000660912	2,342,432,443,196	245,006,975,842	2,826,957,323,397	2,825,409,180,889	1,548,142,508
123	TRST	2018	0.254	0.355381733	0.000000000000030	0.789376781	0.08280478	3,332,905,936,010	1,184,453,889,096	2,630,918,557,954	2,354,938,016,436	275,980,541,518
124	TSPC	2018	-0.121	0.052332662	0.000000000000013	1.35686	0.070297753	7,434,900,309,021	389,088,123,975	10,088,118,830,780	9,565,462,045,199	522,656,785,581
125	ULTJ	2018	-0.015	0.111250883	0.000000000000019	1.057378664	0.11463194	5,175,896,000,000	575,823,000,000	5,472,882,000,000	4,879,559,000,000	593,323,000,000
126	WIIM	2018	-0.042	0.115017279	0.000000000000082	1.146585859	-0.057960542	1,225,712,093,041	140,978,069,476	1,405,384,153,405	1,476,427,090,781	(71,042,937,376)



Lampiran 9

Daftar Nilai ABN CFO

NO	EMITEN	2016	2017	2018
1	AGII	-0.028	-0.016	-0.022
2	AKPI	0.052	-0.043	-0.104
3	AMGF	-0.019	-0.033	-0.063
4	ARNA	-0.055	0.082	0.106
5	BUDI	0.001	-0.079	-0.113
6	CINT	0.039	0.044	-0.067
7	CPIN	-0.028	0.012	-0.030
8	DPNS	0.042	-0.053	0.063
9	EKAD	0.092	0.015	0.013
10	GGRM	-0.028	0.014	0.014
11	HMSP	0.112	0.149	0.199
12	ICBP	0.026	0.047	-0.010
13	IGAR	-0.034	0.015	-0.118
14	IMPC	0.026	-0.059	-0.056
15	INAI	-0.201	-0.128	0.026
16	INCI	-0.107	0.100	0.091
17	INDF	-0.011	-0.020	-0.065
18	INDS	0.003	0.073	-0.036
19	INTP	0.067	0.002	0.461
20	ISSP	-0.144	0.042	-0.146
21	JECC	-0.037	-0.063	-0.056

NO	EMITEN	2016	2017	2018
22	JPFA	-0.070	-0.087	-0.080
23	KAEF	-0.138	-0.120	-0.070
24	KBLI	0.065	-0.146	-0.057
25	KBLM	-0.086	-0.067	-0.080
26	KDSI	-0.112	-0.175	-0.125
27	KLBF	0.001	-0.003	-0.005
28	LION	0.032	-0.059	-0.012
29	MDKI	0.201	0.015	-0.008
30	MLBI	0.414	0.443	0.400
31	RICY	-0.041	0.131	0.042
32	ROTI	0.040	0.016	-0.027
33	SCCO	0.083	-0.122	-0.163
34	SIDO	0.055	0.108	0.152
35	SKBM	-0.240	-0.166	-0.102
36	SMBR	-0.036	-0.024	-0.049
37	SMSM	0.129	0.106	0.082
38	STTP	-0.053	0.020	-0.059
39	TRST	0.001	-0.016	0.254
40	TSPC	-0.085	-0.058	-0.121
41	ULTJ	0.077	0.133	-0.015
42	WIIM	-0.008	-0.030	-0.042

Tabel Perhitungan ABN PROD

EMITEN	TH	ABN- PROD	(Y) PROD/At- 1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At- 1	(X4)ΔSt- 1/At-1	TOTAL ASET (At-1)	BIAYA PRODUKSI (PROD)	PENJUALAN (St)	PENJUALAN (St- 1)	PENJUALAN (St- 2)	ΔS	(ΔSt-1)
AGII	2016	-0.023	0.23887	0.00000000000020	0.33333	0.04536	0.06612	4,953,451,000,000	1,183,253,000,000	1,651,136,000,000	1,426,441,000,000	1,098,905,000,000	224,695,000,000	327,536,000,000
AKPI	2016	0.120	0.71784	0.00000000000035	0.71006	0.01032	0.02500	2,883,143,132,000	2,069,637,671,000	2,047,218,639,000	2,017,466,511,000	1,945,380,000,000	29,752,128,000	72,086,511,000
AMGF	2016	0.040	0.78472	0.00000000000023	0.87209	0.01360	-0.00145	4,270,275,000,000	3,350,976,000,000	3,724,075,000,000	3,665,989,000,000	3,672,186,000,000	58,086,000,000	(6,197,000,000)
ARNA	2016	0.009	0.94435	0.00000000000070	1.05675	0.15380	-0.22214	1,430,779,475,454	1,351,158,305,048	1,511,978,000,000	1,291,926,000,000	1,609,759,000,000	220,052,000,000	(317,833,000,000)
BUDI	2016	0.168	0.81006	0.00000000000031	0.75537	0.02694	0.02902	3,265,953,000,000	2,645,608,000,000	2,467,000,000,000	2,379,000,000,000	2,284,211,000,000	88,000,000,000	94,789,000,000
CINT	2016	0.059	0.80672	0.000000000000261	0.85533	0.03186	0.07514	382,807,494,765	308,817,280,500	327,426,164,630	315,229,890,328	286,466,806,840	12,196,274,302	28,763,083,488
CPIN	2016	0.078	3.05594	0.00000000000008	3.17236	0.69126	0.06388	12,059,433,000,000	36,852,941,000,000	38,256,857,000,000	29,920,628,000,000	29,150,275,000,000	8,336,229,000,000	770,353,000,000
DPNS	2016	0.084	0.43070	0.000000000000364	0.42240	-0.00923	-0.05210	274,483,110,371	118,219,626,648	115,940,711,050	118,475,319,120	132,775,925,237	(2,534,608,070)	(14,300,606,117)
EKAD	2016	-0.039	1.26930	0.000000000000257	1.45920	0.09521	0.01274	389,691,595,500	494,635,767,996	568,638,832,579	531,537,606,573	526,573,620,057	37,101,226,006	4,963,986,516
GGRM	2016	0.469	1.53062	0.000000000000002	1.20107	0.09304	0.08156	63,505,413,000,000	97,202,653,000,000	76,274,147,000,000	70,365,573,000,000	65,185,850,000,000	5,908,574,000,000	5,179,723,000,000
HMSP	2016	0.120	2.39548	0.000000000000003	2.51157	0.16830	0.22044	38,010,724,000,000	91,054,004,000,000	95,466,657,000,000	89,069,306,000,000	80,690,139,000,000	6,397,351,000,000	8,379,167,000,000
ICBP	2016	-0.145	1.00588	0.000000000000004	1.29764	0.10259	0.06471	26,560,624,000,000	26,716,671,000,000	34,466,069,000,000	31,741,094,000,000	30,022,463,000,000	2,724,975,000,000	1,718,631,000,000
IGAR	2016	0.093	1.98899	0.000000000000260	2.06491	0.30073	-0.15766	383,936,040,590	763,643,932,464	792,794,834,768	677,331,846,043	737,863,227,409	115,462,988,725	(60,531,381,366)
IMPC	2016	-0.095	0.46439	0.000000000000060	0.67769	-0.00749	-0.15845	1,675,233,000,000	777,955,749,782	1,135,296,000,000	1,147,838,000,000	1,413,275,000,000	(12,542,000,000)	(265,437,000,000)
INAI	2016	0.215	1.04118	0.000000000000075	0.96561	-0.07530	0.33919	1,330,259,296,537	1,385,040,786,138	1,284,510,320,664	1,384,675,922,166	933,462,438,255	(100,165,601,502)	451,213,483,911
INCI	2016	-0.029	0.94646	0.000000000000590	1.03846	0.23238	0.15716	169,546,066,314	160,468,525,274	176,067,561,639	136,668,408,270	110,023,088,698	39,399,153,369	26,645,319,572
INDF	2016	-0.007	0.60754	0.000000000000001	0.72688	0.02928	0.00509	91,831,526,000,000	55,791,698,000,000	66,750,317,000,000	64,061,947,000,000	63,594,452,000,000	2,688,370,000,000	467,495,000,000
INDS	2016	0.180	0.70758	0.000000000000039	0.64099	-0.00880	-0.08124	2,553,928,346,219	1,807,109,563,941	1,637,036,790,119	1,659,505,639,261	1,866,977,260,105	(22,468,849,142)	(207,471,620,844)
INTP	2016	-0.041	0.39115	0.000000000000004	0.55582	-0.08814	-0.07953	27,638,360,000,000	10,810,843,000,000	15,361,894,000,000	17,798,055,000,000	19,996,264,000,000	(2,436,161,000,000)	(2,198,209,000,000)
ISSP	2016	0.384	0.92035	0.000000000000018	0.64782	-0.00997	0.03959	5,447,784,000,000	5,013,850,000,000	3,529,200,000,000	3,583,541,000,000	3,367,873,000,000	(54,341,000,000)	215,668,000,000
JECC	2016	0.154	1.53002	0.000000000000074	1.50007	0.27564	0.12538	1,358,464,081,000	2,078,473,875,000	2,037,784,842,000	1,663,335,876,000	1,493,012,144,000	374,448,966,000	170,323,732,000
JPFA	2016	0.170	1.57840	0.000000000000006	1.57717	0.11891	0.03287	17,159,466,000,000	27,084,429,000,000	27,063,310,000,000	25,022,913,000,000	24,458,880,000,000	2,040,397,000,000	564,033,000,000
KAEF	2016	-0.117	1.43089	0.000000000000029	1.69191	0.27690	0.09879	3,434,879,313,034	4,914,933,775,215	5,811,502,656,431	4,860,371,483,524	4,521,024,379,759	951,131,172,907	339,347,103,765
KBLI	2016	0.047	1.67468	0.000000000000064	1.81350	0.09870	0.17848	1,551,799,840,976	2,598,775,101,630	2,814,196,217,447	2,661,038,531,021	2,384,078,000,000	153,157,686,426	276,960,531,021
KBLM	2016	0.249	1.58598	0.000000000000153	1.50891	0.03010	0.07361	654,385,717,061	1,037,843,294,099	987,409,109,474	967,710,339,797	919,537,870,594	19,698,769,677	48,172,469,203
KDSI	2016	0.141	1.68666	0.000000000000085	1.69514	0.23906	0.07452	1,177,093,668,866	1,985,353,051,366	1,995,337,146,834	1,713,946,192,967	1,626,232,662,544	281,390,953,867	87,713,530,423
KLBF	2016	-0.292	0.96599	0.000000000000007	1.41455	0.10855	0.03789	13,696,417,381,439	13,230,666,803,578	19,374,230,957,505	17,887,464,223,321	17,368,532,547,558	1,486,766,734,184	518,931,675,763
LION	2016	-0.137	0.35475	0.000000000000156	0.59302	-0.01582	0.01819	639,330,150,373	226,803,335,542	379,137,000,000	389,251,000,000	377,622,622,150	(10,114,000,000)	11,628,377,850
MDKI	2016	-0.164	0.84698	0.000000000000330	1.12111	0.11737	0.06668	303,256,272,848	256,853,000,000	339,985,000,000	304,390,396,405	284,170,672,292	35,594,603,595	20,219,724,113
MLBI	2016	-0.816	0.59676	0.000000000000048	1.55333	0.26989	-0.13908	2,100,853,000,000	1,253,704,000,000	3,263,311,000,000	2,696,318,000,000	2,988,501,000,000	566,993,000,000	(292,183,000,000)
RICY	2016	0.313	1.20857	0.000000000000083	1.01947	0.09220	-0.06209	1,198,193,867,892	1,448,104,920,257	1,221,519,096,811	1,111,051,293,008	1,185,444,000,000	110,467,803,803	(74,392,706,992)
ROTI	2016	-0.357	0.46985	0.000000000000037	0.93186	0.12837	0.10872	2,706,323,637,034	1,271,579,483,590	2,521,920,968,213	2,174,501,712,899	1,880,262,901,697	347,419,255,314	294,238,811,202
SCCO	2016	0.104	1.99535	0.000000000000056	2.11073	0.11818	-0.09598	1,773,144,328,632	3,538,045,770,132	3,742,637,722,322	3,533,081,041,052	3,703,267,949,291	209,556,681,270	(170,186,908,239)
SIDO	2016	-0.160	0.64777	0.000000000000036	0.91620	0.12277	0.00738	2,796,111,000,000	1,811,224,000,000	2,561,806,000,000	2,218,536,000,000	2,197,907,000,000	343,270,000,000	20,629,000,000

EMITEN	TH	ABN- PROD	(Y) PRODt/At- 1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At- 1	(X4)ΔSt- 1/At-1	TOTAL ASET (At-1)	BIAYA PRODUKSI (PRODt)	PENJUALAN (St)	PENJUALAN (St- 1)	PENJUALAN (St- 2)	ΔS	(ΔSt-1)
SKBM	2016	0.260	2.03186	0.00000000000131	1.96357	0.18165	-0.15503	764,484,248,710	1,553,326,224,338	1,501,115,928,446	1,362,245,580,664	1,480,764,903,724	138,870,347,782	(118,519,323,060)
SMBR	2016	-0.026	0.36285	0.00000000000031	0.47506	0.02801	0.07536	3,268,667,933,000	1,186,047,690,000	1,552,808,093,000	1,461,248,284,000	1,214,914,932,000	91,559,809,000	246,333,352,000
STTP	2016	0.017	1.22935	0.00000000000052	1.36963	0.04419	0.19474	1,919,568,037,170	2,359,825,449,119	2,629,107,367,897	2,544,277,844,656	2,170,464,000,000	84,829,523,241	373,813,844,656
SMSM	2016	-0.013	1.12656	0.00000000000045	1.29718	0.03466	0.07654	2,220,108,000,000	2,501,076,000,000	2,879,876,000,000	2,802,924,000,000	2,633,000,000,000	76,952,000,000	169,924,000,000
TRST	2016	0.251	0.79621	0.00000000000030	0.67000	-0.06193	-0.01505	3,357,359,499,954	2,673,154,134,641	2,249,418,846,803	2,457,349,444,991	2,507,884,797,367	(207,930,598,188)	(50,535,352,376)
TSPC	2016	-0.189	1.11634	0.00000000000016	1.45404	0.15224	0.10651	6,284,729,099,203	7,015,900,860,019	9,138,238,993,842	8,181,481,867,179	7,512,115,037,587	956,757,126,663	669,366,829,592
ULTJ	2016	-0.097	1.07724	0.00000000000028	1.32373	0.08250	0.13479	3,539,995,910,248	3,813,417,179,414	4,685,987,917,355	4,393,932,684,171	3,916,789,366,423	292,055,233,184	477,143,317,748
WIIM	2016	-0.979	0.09656	0.00000000000074	1.25553	-0.11441	0.13248	1,342,700,046,391	129,654,182,476	1,685,795,530,617	1,839,419,574,956	1,661,533,000,000	(153,624,044,339)	177,886,574,956
AGII	2017	-0.033	0.23515	0.00000000000017	0.31294	0.03188	0.03825	5,874,722,000,000	1,381,428,000,000	1,838,417,000,000	1,651,136,000,000	1,426,441,000,000	187,281,000,000	224,695,000,000
AKPI	2017	0.113	0.84949	0.00000000000038	0.78935	0.00674	0.01137	2,615,909,190,000	2,222,179,644,000	2,064,857,643,000	2,047,218,639,000	2,017,466,511,000	17,639,004,000	29,752,128,000
AMGF	2017	0.134	0.80702	0.00000000000018	0.70588	0.02938	0.01055	5,504,890,000,000	4,442,577,000,000	3,885,791,000,000	3,724,075,000,000	3,665,989,000,000	161,716,000,000	58,086,000,000
ARNA	2017	-0.063	0.95799	0.00000000000065	1.12297	0.14321	0.14259	1,543,216,299,146	1,478,389,535,433	1,732,985,361,870	1,511,978,000,000	1,291,926,000,000	221,007,361,870	220,052,000,000
BUDI	2017	0.103	0.88857	0.00000000000034	0.85632	0.01486	0.03002	2,931,807,000,000	2,605,113,000,000	2,510,578,000,000	2,467,000,000,000	2,379,000,000,000	43,578,000,000	88,000,000,000
CINT	2017	-0.107	0.85325	0.00000000000020	0.93644	0.11652	0.03054	399,336,626,636	340,732,633,244	373,955,852,243	327,426,164,630	315,229,890,328	46,529,687,613	12,196,274,302
CPIN	2017	0.096	2.01674	0.00000000000004	2.03955	0.45902	0.34440	24,204,994,000,000	48,815,266,000,000	49,367,386,000,000	38,256,857,000,000	29,920,628,000,000	11,110,529,000,000	8,336,229,000,000
DPNS	2017	0.160	0.35399	0.000000000000338	0.27531	-0.11621	-0.00856	296,129,565,784	104,826,035,996	81,527,597,455	115,940,711,050	118,475,319,120	(34,413,113,595)	(2,534,608,070)
EKAD	2017	-0.015	0.88449	0.000000000000142	0.91613	0.10669	0.05281	702,508,630,708	621,360,786,381	643,591,823,505	568,638,832,579	531,537,606,573	74,952,990,926	37,101,226,006
GGRM	2017	0.400	1.63625	0.000000000000002	1.32333	0.11170	0.09386	62,951,634,000,000	103,004,552,000,000	83,305,925,000,000	76,274,147,000,000	70,365,573,000,000	7,031,778,000,000	5,908,574,000,000
HMSF	2017	0.067	2.18543	0.000000000000002	2.33111	0.08527	0.15050	42,508,277,000,000	92,898,880,000,000	99,091,480,000,000	95,466,657,000,000	89,069,306,000,000	3,624,827,000,000	6,397,351,000,000
ICBP	2017	-0.129	0.96220	0.000000000000003	1.23198	0.03946	0.09428	28,901,948,000,000	27,809,392,000,000	35,606,593,000,000	34,466,069,000,000	31,741,094,000,000	1,140,524,000,000	2,724,975,000,000
IGAR	2017	0.145	1.46463	0.000000000000228	1.73376	-0.07024	0.26273	439,465,673,296	643,653,166,367	761,926,952,217	792,794,834,768	677,331,846,043	(30,867,882,551)	115,462,988,725
IMPC	2017	0.068	0.58432	0.000000000000044	0.52418	0.02538	-0.00551	2,276,032,000,000	1,329,934,220,299	1,193,054,430,825	1,135,296,000,000	1,147,838,000,000	57,758,430,825	(12,542,000,000)
INAI	2017	0.156	0.75115	0.000000000000075	0.73209	-0.22720	-0.07480	1,339,032,413,455	1,005,809,349,451	980,285,748,450	1,284,510,320,664	1,384,675,922,166	(304,224,572,214)	(100,165,601,502)
INCI	2017	-0.219	0.86815	0.000000000000371	1.00132	0.34765	0.14627	269,351,381,344	233,836,585,783	269,706,737,385	176,067,561,639	136,668,408,270	93,639,175,746	39,399,153,369
INDF	2017	-0.066	0.73270	0.000000000000001	0.85412	0.04182	0.03272	82,174,515,000,000	60,209,435,000,000	70,186,618,000,000	66,750,317,000,000	64,061,947,000,000	3,436,301,000,000	2,688,370,000,000
INDS	2017	-0.079	0.78505	0.000000000000040	0.79442	0.13359	-0.00907	2,477,272,502,538	1,944,770,590,726	1,967,982,902,772	1,637,036,790,119	1,659,505,639,261	330,946,112,653	(22,468,849,142)
INTP	2017	-0.136	0.37121	0.000000000000003	0.47864	-0.03087	-0.08080	30,150,580,000,000	11,192,093,000,000	14,431,211,000,000	15,361,894,000,000	17,798,055,000,000	(930,683,000,000)	(2,436,161,000,000)
ISSP	2017	0.319	0.91284	0.000000000000017	0.60624	0.02211	-0.00899	6,041,811,000,000	5,515,223,000,000	3,662,810,000,000	3,529,200,000,000	3,583,541,000,000	133,610,000,000	(54,341,000,000)
JECC	2017	0.421	1.54148	0.000000000000063	1.37633	0.09245	0.23592	1,587,210,576,000	2,446,646,245,000	2,184,518,893,000	2,037,784,842,000	1,663,335,876,000	146,734,051,000	374,448,966,000
JPFA	2017	0.166	1.61028	0.000000000000005	1.53772	0.13191	0.10599	19,251,026,000,000	30,999,616,000,000	29,602,688,000,000	27,063,310,000,000	25,022,913,000,000	2,539,378,000,000	2,040,397,000,000
KAFF	2017	-0.024	1.10957	0.000000000000022	1.35615	0.09622	0.20620	4,612,562,541,064	5,117,942,426,435	6,255,312,383,294	5,811,502,656,431	4,860,371,483,524	443,809,726,863	951,131,172,907
KBLI	2017	0.177	1.86343	0.000000000000053	1.70282	0.19905	0.08184	1,871,422,416,044	3,487,268,731,965	3,186,704,707,526	2,814,196,217,447	2,661,038,531,021	372,508,490,079	153,157,686,426
KBLM	2017	-0.098	1.96826	0.000000000000156	1.90188	0.35686	0.03082	639,091,366,917	1,257,900,120,565	1,215,476,677,995	987,409,109,474	967,710,339,797	228,067,568,521	19,698,769,677
KDSI	2017	0.199	1.97514	0.000000000000008	1.96583	0.21902	0.24634	1,142,273,020,550	2,256,148,224,651	2,245,519,457,754	1,995,337,146,834	1,713,946,192,967	250,182,310,920	281,390,953,867
KLBF	2017	-0.274	0.91471	0.000000000000007	1.32550	0.05306	0.09765	15,226,009,210,657	13,927,333,331,834	20,182,120,166,616	19,374,230,957,505	17,887,464,223,321	807,889,209,111	1,486,766,734,184
LION	2017	0.109	0.57566	0.000000000000146	0.50989	-0.04294	-0.01475	685,812,995,987	394,792,550,427	349,690,796,141	379,137,000,000	389,251,000,000	(29,446,203,859)	(10,114,000,000)
MDKI	2017	0.017	1.03874	0.000000000000301	1.10983	0.08497	0.10730	331,740,000,000	344,591,000,000	368,174,000,000	339,985,000,000	304,390,396,405	28,189,000,000	35,594,603,595
MLBI	2017	-0.617	0.56687	0.000000000000044	1.48997	0.05557	0.24922	2,275,038,000,000	1,289,652,000,000	3,389,736,000,000	3,263,311,000,000	2,696,318,000,000	126,425,000,000	566,993,000,000
RICY	2017	0.132	1.44933	0.000000000000078	1.24191	0.29403	0.08572	1,288,683,925,066	1,867,733,058,177	1,600,432,168,098	1,221,519,096,811	1,111,051,293,008	378,913,071,287	110,467,803,803
ROTI	2017	-0.242	0.42246	0.000000000000034	0.85322	-0.01056	0.11899	2,919,640,858,718	1,233,433,605,756	2,491,100,179,560	2,521,920,968,213	2,174,501,712,899	(30,820,788,653)	347,419,255,314
SCCO	2017	-0.061	1.79251	0.000000000000041	1.81246	0.28481	0.08554	2,449,935,491,686	4,391,540,610,955	4,440,404,595,541	3,742,637,722,322	3,533,081,041,052	697,766,873,219	209,556,681,270

EMITEN	TH	ABN- PROD	(Y) PRODt/At- 1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At- 1	(X4)ΔSt- 1/At-1	TOTAL ASET (At-1)	BIAYA PRODUKSI (PRODt)	PENJUALAN (St)	PENJUALAN (St- 1)	PENJUALAN (St- 2)	ΔS	(ΔSt-1)
SIDO	2017	-0.134	0.55464	0.00000000000033	0.86150	0.00403	0.11490	2,987,614,000,000	1,657,054,000,000	2,573,840,000,000	2,561,806,000,000	2,218,536,000,000	12,034,000,000	343,270,000,000
SKBM	2017	0.077	1.94526	0.00000000000100	1.83844	0.33981	0.13864	1,001,657,012,004	1,948,484,654,075	1,841,487,199,828	1,501,115,928,446	1,362,245,580,664	340,371,271,382	138,870,347,782
SMBR	2017	-0.009	0.29342	0.00000000000023	0.35511	-0.00032	0.02096	4,368,876,996,000	1,281,898,150,000	1,551,424,990,000	1,552,808,093,000	1,461,248,284,000	(1,383,103,000)	91,559,809,000
SMSM	2017	-0.203	1.32623	0.00000000000044	1.48131	0.20405	0.03413	2,254,740,000,000	2,990,306,000,000	3,339,964,000,000	2,879,876,000,000	2,802,924,000,000	460,088,000,000	76,952,000,000
STTP	2017	-0.097	1.07474	0.00000000000043	1.20929	0.08402	0.03631	2,336,411,494,941	2,511,027,696,646	2,825,409,180,889	2,629,107,367,897	2,544,277,844,656	196,301,812,992	84,829,523,241
TRST	2017	0.081	0.84789	0.00000000000030	0.71566	0.03207	-0.06319	3,290,596,224,286	2,790,070,450,861	2,354,938,016,436	2,249,418,846,803	2,457,349,444,991	105,519,169,633	(207,930,598,188)
TSPC	2017	-0.146	1.12151	0.00000000000015	1.45244	0.06487	0.14528	6,585,807,349,438	7,386,049,293,029	9,565,462,045,199	9,138,238,993,842	8,181,481,867,179	427,223,051,357	956,757,126,663
ULTJ	2017	-0.170	0.87907	0.00000000000024	1.15106	0.04566	0.06889	4,239,199,641,365	3,726,560,000,000	4,879,559,000,000	4,685,987,917,355	4,393,932,684,171	193,571,082,645	292,055,233,184
WIIM	2017	-0.217	0.82038	0.00000000000074	1.09071	-0.15467	-0.11349	1,353,634,132,275	1,110,492,005,093	1,476,427,090,781	1,685,795,530,617	1,839,419,574,956	(209,368,439,836)	(153,624,044,339)
AGII	2018	-0.066	0.24659	0.00000000000016	0.32377	0.03667	0.02925	6,403,543,000,000	1,579,025,000,000	2,073,258,000,000	1,838,417,000,000	1,651,136,000,000	234,841,000,000	187,281,000,000
AKPI	2018	0.132	0.95500	0.00000000000036	0.86963	0.11750	0.00643	2,745,325,833,000	2,621,790,498,000	2,387,420,036,000	2,064,857,643,000	2,047,218,639,000	322,562,393,000	17,639,004,000
AMGF	2018	0.145	0.81128	0.00000000000016	0.70890	0.08894	0.02580	6,267,816,000,000	5,084,962,000,000	4,443,262,000,000	3,885,791,000,000	3,724,075,000,000	557,471,000,000	161,716,000,000
ARNA	2018	-0.165	1.01372	0.00000000000062	1.23114	0.14893	0.13801	1,601,346,561,573	1,623,309,573,944	1,971,478,070,171	1,732,985,361,870	1,511,978,000,000	238,492,708,301	221,007,361,870
BUDI	2018	0.182	1.01132	0.00000000000034	0.90057	0.04648	0.01483	2,939,456,000,000	2,972,716,000,000	2,647,193,000,000	2,510,578,000,000	2,467,000,000,000	136,615,000,000	43,578,000,000
CINT	2018	0.019	0.81216	0.00000000000210	0.77719	-0.00748	0.09763	476,577,841,605	387,058,805,925	370,390,736,433	373,955,852,243	327,426,164,630	(3,565,115,810)	46,529,687,613
CPIN	2018	0.022	2.07800	0.00000000000004	2.19945	0.18711	0.45289	24,532,331,000,000	50,978,297,000,000	53,957,604,000,000	49,367,386,000,000	38,256,857,000,000	4,590,218,000,000	11,110,529,000,000
DPNS	2018	-0.033	0.43843	0.000000000000324	0.35241	0.08813	-0.11155	308,491,173,960	135,251,363,705	108,715,114,450	81,527,597,455	115,940,711,050	27,187,516,995	(34,413,113,595)
EKAD	2018	0.016	0.94187	0.00000000000126	0.92822	0.12047	0.09407	796,767,646,172	750,450,666,132	739,578,860,399	643,591,823,505	568,638,832,579	95,987,036,894	74,952,990,926
GGRM	2018	0.395	1.73193	0.00000000000001	1.43361	0.18577	0.10533	66,759,930,000,000	115,623,381,000,000	95,707,663,000,000	83,305,925,000,000	76,274,147,000,000	12,401,738,000,000	7,031,778,000,000
HMSP	2018	-0.014	2.23533	0.00000000000002	2.47425	0.17733	0.08402	43,141,063,000,000	96,434,297,000,000	106,741,891,000,000	99,091,484,000,000	95,466,657,000,000	7,650,407,000,000	3,624,827,000,000
ICBP	2018	-0.155	0.95350	0.00000000000003	1.21486	0.08877	0.03607	31,619,514,000,000	30,149,134,000,000	38,413,407,000,000	35,606,593,000,000	34,466,069,000,000	2,806,814,000,000	1,140,524,000,000
IGAR	2018	0.165	1.59429	0.000000000000195	1.51517	0.03000	-0.06017	513,022,591,573	817,908,264,043	777,316,506,801	761,926,952,217	792,794,834,768	15,389,554,584	(30,867,882,551)
IMPC	2018	0.074	0.66350	0.00000000000044	0.60806	0.08814	0.02517	2,294,677,493,483	1,522,513,920,750	1,395,298,815,177	1,193,054,430,825	1,135,296,000,000	202,244,384,352	57,758,430,825
INAI	2018	0.099	0.96690	0.00000000000082	0.93112	0.12358	-0.25061	1,213,916,545,120	1,173,741,203,825	1,130,297,518,656	980,285,748,450	1,284,510,320,664	150,011,770,206	(304,224,572,214)
INCI	2018	-0.169	1.18221	0.000000000000329	1.21124	0.32343	0.30824	303,788,390,330	359,142,405,662	367,961,600,950	269,706,737,385	176,067,561,639	98,254,863,565	93,639,175,746
INDF	2018	-0.020	0.73333	0.00000000000001	0.83025	0.03629	0.03887	88,400,877,000,000	64,826,879,000,000	73,394,728,000,000	70,186,618,000,000	66,750,317,000,000	3,208,110,000,000	3,436,301,000,000
INDS	2018	0.023	0.98423	0.00000000000041	0.98581	0.17747	0.13593	2,434,617,337,849	2,396,215,412,392	2,400,062,227,790	1,967,982,902,772	1,637,036,790,119	432,079,325,018	330,946,112,653
INTP	2018	-0.036	0.43858	0.00000000000003	0.52628	0.02630	-0.03224	28,863,676,000,000	12,659,023,000,000	15,190,283,000,000	14,431,211,000,000	15,361,894,000,000	759,072,000,000	(930,683,000,000)
ISSP	2018	0.371	1.05178	0.00000000000016	0.71261	0.12837	0.02131	6,269,365,000,000	6,593,980,000,000	4,467,590,000,000	3,662,810,000,000	3,529,200,000,000	804,780,000,000	133,610,000,000
JECC	2018	-0.109	1.55021	0.000000000000052	1.66370	0.53064	0.07611	1,927,985,352,000	2,988,788,918,000	3,207,579,964,000	2,184,518,893,000	2,037,784,842,000	1,023,061,071,000	146,734,051,000
JPFA	2018	0.143	1.73269	0.00000000000005	1.70409	0.22096	0.12723	19,959,548,000,000	34,583,753,000,000	34,012,965,000,000	29,602,688,000,000	27,063,310,000,000	4,410,277,000,000	2,539,378,000,000
KAEF	2018	-0.129	1.06291	0.00000000000016	1.25263	0.22653	0.07280	6,096,148,972,534	6,479,672,457,926	7,636,245,960,236	6,255,312,383,294	5,811,502,656,431	1,380,933,576,942	443,809,726,863
KBLI	2018	0.090	1.50306	0.00000000000033	1.43672	0.37934	0.12360	3,013,760,616,985	4,529,853,924,205	4,329,937,390,001	3,186,704,707,526	2,814,196,217,447	1,143,232,682,475	372,508,490,079
KBLM	2018	0.123	1.08102	0.000000000000081	1.00673	0.02266	0.18465	1,235,148,847,468	1,335,220,390,752	1,243,465,775,218	1,215,476,677,995	987,409,109,474	27,989,097,223	228,067,568,521
KDSI	2018	0.163	1.78827	0.000000000000075	1.75259	0.06206	0.18835	1,328,291,727,616	2,375,346,311,580	2,327,951,625,610	2,245,519,457,754	1,995,337,146,834	82,432,167,856	250,182,310,920
KLBF	2018	-0.263	0.88473	0.00000000000006	1.26830	0.05369	0.04862	16,616,239,416,335	14,700,967,624,338	21,074,306,186,027	20,182,120,166,616	19,374,230,957,505	892,186,019,411	807,889,209,111
LION	2018	-0.022	0.62309	0.000000000000147	0.62195	0.10916	-0.04318	681,937,947,736	424,910,568,135	424,128,420,727	349,690,796,141	379,137,000,000	74,437,624,586	(29,446,203,859)
MDKI	2018	-0.038	0.43805	0.000000000000115	0.46019	0.03576	0.03250	867,451,000,000	379,987,000,000	399,193,000,000	368,174,000,000	339,985,000,000	31,019,000,000	28,189,000,000
MLBI	2018	-0.800	0.54147	0.000000000000040	1.45398	0.10353	0.05037	2,510,078,000,000	1,359,125,000,000	3,649,615,000,000	3,389,736,000,000	2,598,311,000,000	259,879,000,000	126,425,000,000
RICY	2018	0.247	1.78145	0.000000000000073	1.53683	0.36997	0.27626	1,371,570,948,138	2,443,386,745,532	2,107,868,384,272	1,600,432,168,098	1,221,519,096,811	507,436,216,174	378,913,071,287
ROTI	2018	-0.273	0.29377	0.000000000000022	0.60676	0.06041	-0.00676	4,559,573,709,411	1,339,460,513,066	2,766,545,866,684	2,491,100,179,560	2,521,920,968,213	275,445,687,124	(30,820,788,653)

EMITEN	TH	ABN- PROD	(Y) PRODt/At- 1	(X1) 1/At-1	(X2) St/At-1	(X3) ΔSt/At- 1	(X4)ΔSt- 1/At-1	TOTAL ASET (At-1)	BIAYA PRODUKSI (PRODt)	PENJUALAN (St)	PENJUALAN (St- 1)	PENJUALAN (St- 2)	ΔS	(ΔSt-1)
SCCO	2018	0.115	1.33838	0.000000000000025	1.28547	0.17931	0.17382	4,014,244,589,706	5,372,572,036,524	5,160,182,004,111	4,440,404,595,541	3,742,637,722,322	719,777,408,570	697,766,873,219
SIDO	2018	-0.286	0.52248	0.000000000000032	0.87496	0.05999	0.00381	3,158,198,000,000	1,650,094,000,000	2,763,292,000,000	2,573,840,000,000	2,561,806,000,000	189,452,000,000	12,034,000,000
SKBM	2018	0.111	1.25103	0.000000000000062	1.20387	0.06927	0.20971	1,623,027,475,045	2,030,452,680,795	1,953,910,957,160	1,841,487,199,828	1,501,115,928,446	112,423,757,332	340,371,271,382
SMBR	2018	-0.075	0.31228	0.000000000000020	0.39440	0.08782	-0.00027	5,060,337,247,000	1,580,239,929,000	1,995,807,528,000	1,551,424,990,000	1,552,808,093,000	444,382,538,000	(1,383,103,000)
SMSM	2018	-0.105	1.43182	0.000000000000041	1.60983	0.24286	0.18830	2,443,341,000,000	3,498,423,000,000	3,933,353,000,000	3,339,964,000,000	2,879,876,000,000	593,389,000,000	460,088,000,000
STTP	2018	-0.023	1.07604	0.000000000000043	1.20685	0.00066	0.08380	2,342,432,443,196	2,520,560,264,888	2,826,957,323,397	2,825,409,180,889	2,629,107,367,897	1,548,142,508	196,301,812,992
TRST	2018	0.205	0.94757	0.000000000000030	0.78938	0.08280	0.03166	3,332,905,936,010	3,158,176,657,073	2,630,918,557,954	2,354,938,016,436	2,249,418,846,803	275,980,541,518	105,519,169,633
TSPC	2018	-0.192	1.04299	0.000000000000013	1.35686	0.07030	0.05746	7,434,900,309,021	7,754,529,997,377	10,088,118,830,780	9,565,462,045,199	9,138,238,993,842	522,656,785,581	427,223,051,357
ULTJ	2018	-0.168	0.81636	0.000000000000019	1.05738	0.11463	0.03740	5,175,896,000,000	4,225,379,000,000	5,472,882,000,000	4,879,559,000,000	4,685,987,917,355	593,323,000,000	193,571,082,645
WIIM	2018	0.304	1.31879	0.000000000000082	1.14659	-0.05796	-0.17081	1,225,712,093,041	1,616,459,427,777	1,405,384,153,405	1,476,427,090,781	1,685,795,530,617	(71,042,937,376)	(209,368,439,836)



Lampiran 11

Daftar Nilai ABN PROD

NO	EMITEN	2016	2017	2018
1	AGII	-0.023	-0.033	-0.066
2	AKPI	0.120	0.113	0.132
3	AMGF	0.040	0.134	0.145
4	ARNA	0.009	-0.063	-0.165
5	BUDI	0.168	0.103	0.182
6	CINT	0.059	-0.107	0.019
7	CPIN	0.078	0.096	0.022
8	DPNS	0.084	0.160	-0.033
9	EKAD	-0.039	-0.015	0.016
10	GGRM	0.469	0.400	0.395
11	HMSP	0.120	0.067	-0.014
12	ICBP	-0.145	-0.129	-0.155
13	IGAR	0.093	0.145	0.165
14	IMPC	-0.095	0.068	0.074
15	INAI	0.215	0.156	0.099
16	INCI	-0.029	-0.219	-0.169
17	INDF	-0.007	-0.066	-0.020
18	INDS	0.180	-0.079	0.023
19	INTP	-0.041	-0.136	-0.036
20	ISSP	0.384	0.319	0.371
21	JECC	0.154	0.421	-0.109

NO	EMITEN	2016	2017	2018
22	JPFA	0.170	0.166	0.143
23	KAEF	-0.117	-0.024	-0.129
24	KBLI	0.047	0.177	0.090
25	KBLM	0.249	-0.098	0.123
26	KDSI	0.141	0.199	0.163
27	KLBF	-0.292	-0.274	-0.263
28	LION	-0.137	0.109	-0.022
29	MDKI	-0.164	0.017	-0.038
30	MLBI	-0.816	-0.617	-0.800
31	RICY	0.313	0.132	0.247
32	ROTI	-0.357	-0.242	-0.273
33	SCCO	0.104	-0.061	0.115
34	SIDO	-0.160	-0.134	-0.286
35	SKBM	0.260	0.077	0.111
36	SMBR	-0.026	-0.009	-0.075
37	SMSM	0.017	-0.203	-0.105
38	STTP	-0.013	-0.097	-0.023
39	TRST	0.251	0.081	0.205
40	TSPC	-0.189	-0.146	-0.192
41	ULTJ	-0.097	-0.170	-0.168
42	WIIM	-0.979	-0.217	0.304

Lampiran 12

Tabel Perhitungan ABN DISEXP

NO	EMITEN	TAHUN	ABN-DISEXP	(Y) DISEXPt/At-1	(X1) 1/At-1	(X2) S-t/At-1	TOTAL ASET (At-1)	(DISEXPt)	PENJUALAN (St)	PENJUALAN (St-1)
1	AGII	2016	-0.00591	0.077110281	0.00000000000020	0.287969135	4,953,451,000,000	381,962,000,000	1,651,136,000,000	1,426,441,000,000
2	AKPI	2016	-0.06902	0.038393459	0.00000000000035	0.699745527	2,883,143,132,000	110,693,839,000	2,047,218,639,000	2,017,466,511,000
3	AMGF	2016	-0.02207	0.095487293	0.00000000000023	0.858490144	4,270,275,000,000	407,757,000,000	3,724,075,000,000	3,665,989,000,000
4	ARNA	2016	-0.02626	0.092056845	0.00000000000070	0.902952567	1,430,779,475,454	131,713,044,045	1,511,978,000,000	1,291,926,000,000
5	BUDI	2016	-0.07924	0.030081266	0.00000000000031	0.728424445	3,265,953,000,000	98,244,000,000	2,467,000,000,000	2,379,000,000,000
6	CINT	2016	0.06445	0.170049549	0.000000000000261	0.823468439	382,807,494,765	65,096,241,698	327,426,164,630	315,229,890,328
7	CPIN	2016	0.06447	0.281244815	0.000000000000008	2.481097411	12,059,433,000,000	3,391,653,000,000	38,256,857,000,000	29,920,628,000,000
8	DPNS	2016	0.01745	0.094986616	0.000000000000364	0.431630635	274,483,110,371	26,072,221,840	115,940,711,050	118,475,319,120
9	EKAD	2016	0.05211	0.190725513	0.000000000000257	1.363995561	389,691,595,500	74,324,129,273	568,638,832,579	531,537,606,573
10	GGRM	2016	-0.04573	0.087856605	0.000000000000002	1.108024807	63,505,413,000,000	5,579,370,000,000	76,274,147,000,000	70,365,573,000,000
11	HMSP	2016	-0.00552	0.203082635	0.000000000000003	2.34326781	38,010,724,000,000	7,719,318,000,000	95,466,657,000,000	89,069,306,000,000
12	ICBP	2016	0.01151	0.150302643	0.000000000000004	1.195043234	26,560,624,000,000	3,992,132,000,000	34,466,069,000,000	31,741,094,000,000
13	IGAR	2016	-0.07362	0.089184967	0.000000000000260	1.764178859	383,936,040,590	34,241,323,073	792,794,834,768	677,331,846,043
14	IMPC	2016	-0.01113	0.094368347	0.000000000000060	0.685181106	1,675,233,000,000	158,088,969,047	1,135,296,000,000	1,147,838,000,000
15	INAI	2016	-0.07126	0.055234385	0.000000000000075	1.040906781	1,330,259,296,537	73,476,054,228	1,284,510,320,664	1,384,675,922,166
16	INCI	2016	0.04162	0.132584847	0.000000000000590	0.806084218	169,546,066,314	22,479,239,188	176,067,561,639	136,668,408,270
17	INDF	2016	-0.02851	0.080178293	0.000000000000001	0.697602989	91,831,526,000,000	7,362,895,000,000	66,750,317,000,000	64,061,947,000,000
18	INDS	2016	-0.08775	0.016468891	0.000000000000039	0.649785512	2,553,928,346,219	42,060,367,453	1,637,036,790,119	1,659,505,639,261
19	INTP	2016	-0.00112	0.104192868	0.000000000000004	0.643962051	27,638,360,000,000	2,879,720,000,000	15,361,894,000,000	17,798,055,000,000
20	ISSP	2016	-0.05674	0.048831965	0.000000000000018	0.657797923	5,447,784,000,000	266,026,000,000	3,529,200,000,000	3,583,541,000,000
21	JECC	2016	-0.08458	0.053113133	0.000000000000074	1.224423891	1,358,464,081,000	72,152,284,000	2,037,784,842,000	1,663,335,876,000
22	JPFA	2016	-0.02270	0.132000495	0.000000000000006	1.458257093	17,159,466,000,000	2,265,058,000,000	27,063,310,000,000	25,022,913,000,000
23	KAEF	2016	-0.02182	0.129304988	0.000000000000029	1.415005024	3,434,879,313,034	444,147,027,201	5,811,502,656,431	4,860,371,483,524
24	KBLI	2016	-0.09428	0.073618377	0.000000000000064	1.714807838	1,551,799,840,976	114,240,986,322	2,814,196,217,447	2,661,038,531,021
25	KBLM	2016	-0.08902	0.060861306	0.000000000000153	1.478807246	654,385,717,061	39,826,769,102	987,409,109,474	967,710,339,797
26	KDSI	2016	-0.00589	0.145418239	0.000000000000085	1.456083095	1,177,093,668,866	171,170,889,047	1,995,337,146,834	1,713,946,192,967
27	KLBF	2016	0.28863	0.434038566	0.000000000000007	1.305995847	13,696,417,381,439	5,944,773,360,511	19,374,230,957,505	17,887,464,223,321
28	LION	2016	0.06598	0.162875028	0.000000000000156	0.608841926	639,330,150,373	104,130,916,381	379,137,000,000	389,251,000,000
29	MDKI	2016	-0.03606	0.077643901	0.000000000000033	1.003739819	303,256,272,848	23,546,000,000	339,985,000,000	304,390,396,405
30	MLBI	2016	0.18259	0.324940393	0.000000000000048	1.283439631	2,100,853,000,000	682,652,000,000	3,263,311,000,000	2,696,318,000,000

NO	EMITEN	TAHUN	ABN-DISEXP	(Y) DISEXPt/At-1	(X1) 1/At-1	(X2) S-t/At-1	TOTAL ASET (At-1)	(DISEXPt)	PENJUALAN (St)	PENJUALAN (St-1)
31	RICY	2016	0.03733	0.156593268	0.00000000000083	0.927271724	1,198,193,867,892	187,629,093,458	1,221,519,096,811	1,111,051,293,008
32	ROTI	2016	0.15947	0.273113403	0.00000000000037	0.803489163	2,706,323,637,034	739,133,258,994	2,521,920,968,213	2,174,501,712,899
33	SCCO	2016	-0.12060	0.064502821	0.00000000000056	1.992551302	1,773,144,328,632	114,372,811,403	3,742,637,722,322	3,533,081,041,052
34	SIDO	2016	0.03174	0.144814351	0.00000000000036	0.793436312	2,796,111,000,000	404,917,000,000	2,561,806,000,000	2,218,536,000,000
35	SKBM	2016	-0.01585	0.153360758	0.000000000000131	1.781914517	764,484,248,710	117,241,883,501	1,501,115,928,446	1,362,245,580,664
36	SMBR	2016	-0.04244	0.049789044	0.00000000000031	0.447047028	3,268,667,933,000	162,743,850,000	1,552,808,093,000	1,461,248,284,000
37	SMSM	2016	-0.01110	0.130098626	0.00000000000045	1.262516959	2,220,108,000,000	288,833,000,000	2,879,876,000,000	2,802,924,000,000
38	STTP	2016	-0.00513	0.139607221	0.00000000000052	1.32544291	1,919,568,037,170	267,985,558,993	2,629,107,367,897	2,544,277,844,656
39	TRST	2016	-0.06678	0.042800642	0.00000000000030	0.731929198	3,357,359,499,954	143,697,142,513	2,249,418,846,803	2,457,349,444,991
40	TSPC	2016	0.24727	0.392052026	0.00000000000016	1.301803425	6,284,729,099,203	2,463,940,774,129	9,138,238,993,842	8,181,481,867,179
41	ULTJ	2016	0.06556	0.206172718	0.00000000000028	1.241225356	3,539,995,910,248	729,850,577,125	4,685,987,917,355	4,393,932,684,171
42	WIIM	2016	-0.13002	0.01650804	0.00000000000074	1.369940799	1,342,700,046,391	22,165,346,414	1,685,795,530,617	1,839,419,574,956
43	AGH	2017	-0.01204	0.075255476	0.00000000000017	0.281057725	5,874,722,000,000	442,105,000,000	1,838,417,000,000	1,651,136,000,000
44	AKPI	2017	-0.06511	0.051149198	0.00000000000038	0.782603099	2,615,909,190,000	133,801,658,000	2,064,857,643,000	2,047,218,639,000
45	AMGF	2017	-0.02855	0.083258158	0.00000000000018	0.676503073	5,504,890,000,000	458,327,000,000	3,885,791,000,000	3,724,075,000,000
46	ARNA	2017	-0.02957	0.096060018	0.00000000000065	0.979757666	1,543,216,299,146	148,241,385,093	1,732,985,361,870	1,511,978,000,000
47	BUDI	2017	-0.08304	0.037317941	0.00000000000034	0.841460574	2,931,807,000,000	109,409,000,000	2,510,578,000,000	2,467,000,000,000
48	CINT	2017	0.08460	0.180331495	0.000000000000250	0.819925203	399,336,626,636	72,012,971,064	373,955,852,243	327,426,164,630
49	CPIN	2017	0.01288	0.182489861	0.00000000000004	1.580535694	24,204,994,000,000	4,417,166,000,000	49,367,386,000,000	38,256,857,000,000
50	DPNS	2017	0.02319	0.082759777	0.000000000000338	0.391520214	296,129,565,784	24,507,616,899	81,527,597,455	115,940,711,050
51	EKAD	2017	0.00390	0.110621821	0.000000000000142	0.809440351	702,508,630,708	77,712,783,827	643,591,823,505	568,638,832,579
52	GGRM	2017	-0.04131	0.105547697	0.00000000000002	1.211630932	62,951,634,000,000	6,644,400,000,000	83,305,925,000,000	76,274,147,000,000
53	HMSP	2017	-0.02694	0.184301142	0.00000000000002	2.245836899	42,508,277,000,000	7,834,324,000,000	99,091,484,000,000	95,466,657,000,000
54	ICBP	2017	0.02274	0.168298967	0.00000000000003	1.192517162	28,901,948,000,000	4,864,168,000,000	35,606,593,000,000	34,466,069,000,000
55	IGAR	2017	-0.05161	0.107764733	0.000000000000228	1.803997179	439,465,673,296	47,358,900,800	761,926,952,217	792,794,834,768
56	IMPC	2017	-0.01332	0.084628369	0.000000000000044	0.498804938	2,276,032,000,000	192,616,874,901	1,193,054,430,825	1,135,296,000,000
57	INAI	2017	-0.06150	0.061768654	0.000000000000075	0.95928247	1,339,032,413,455	82,710,229,600	980,285,748,450	1,284,510,320,664
58	INCI	2017	0.02827	0.100603883	0.000000000000371	0.653672392	269,351,381,344	27,097,794,763	269,706,737,385	176,067,561,639
59	INDF	2017	-0.02128	0.100822098	0.00000000000001	0.812299495	82,174,515,000,000	8,285,007,000,000	70,186,618,000,000	66,750,317,000,000
60	INDS	2017	-0.07200	0.03646938	0.000000000000040	0.66082225	2,477,272,502,538	90,344,591,463	1,967,982,902,772	1,637,036,790,119
61	INTP	2017	-0.01302	0.09001054	0.00000000000003	0.509505754	30,150,580,000,000	2,713,870,000,000	14,431,211,000,000	15,361,894,000,000
62	ISSP	2017	-0.05012	0.056053226	0.000000000000017	0.584129494	6,041,811,000,000	338,663,000,000	3,662,810,000,000	3,529,200,000,000
63	JECC	2017	-0.07536	0.069412018	0.000000000000063	1.283878064	1,587,210,576,000	110,171,489,000	2,184,518,893,000	2,037,784,842,000
64	JPFA	2017	-0.02574	0.132875359	0.000000000000005	1.405811306	19,251,026,000,000	2,557,987,000,000	29,602,688,000,000	27,063,310,000,000
65	KAFF	2017	-0.02946	0.118243408	0.000000000000022	1.259929292	4,612,562,541,064	545,405,116,195	6,255,312,383,294	5,811,502,656,431
66	KBLI	2017	-0.08561	0.073930592	0.000000000000053	1.503773917	1,871,422,416,044	138,355,366,277	3,186,704,707,526	2,814,196,217,447

NO	EMITEN	TAHUN	ABN-DISEXP	(Y) DISEXPt/At-1	(X1) 1/At-1	(X2) S-t/At-1	TOTAL ASET (At-1)	(DISEXPt)	PENJUALAN (St)	PENJUALAN (St-1)
67	KBLM	2017	-0.09611	0.054895773	0.00000000000156	1.545020259	639,091,366,917	35,083,414,363	1,215,476,677,995	987,409,109,474
68	KDSI	2017	-0.02184	0.149063657	0.00000000000088	1.746812812	1,142,273,020,550	170,271,393,600	2,245,519,457,754	1,995,337,146,834
69	KLBF	2017	0.27229	0.422390379	0.00000000000007	1.272443139	15,226,009,210,657	6,431,319,794,862	20,182,120,166,616	19,374,230,957,505
70	LION	2017	0.06309	0.153400798	0.000000000000146	0.552828544	685,812,995,987	105,204,261,055	349,690,796,141	379,137,000,000
71	MDKI	2017	0.00076	0.103755953	0.000000000000301	1.024853801	331,740,000,000	34,420,000,000	368,174,000,000	339,985,000,000
72	MLBI	2017	0.18456	0.340758704	0.000000000000044	1.434398458	2,275,038,000,000	775,239,000,000	3,389,736,000,000	3,263,311,000,000
73	RICY	2017	0.03913	0.161366046	0.000000000000078	0.947881069	1,288,683,925,066	207,949,829,533	1,600,432,168,098	1,221,519,096,811
74	ROTI	2017	0.19272	0.314468996	0.000000000000034	0.863777804	2,919,640,858,718	918,136,528,749	2,491,100,179,560	2,521,920,968,213
75	SCCO	2017	-0.10093	0.061390048	0.000000000000041	1.527647456	2,449,935,491,686	150,401,657,958	4,440,404,595,541	3,742,637,722,322
76	SIDO	2017	0.04865	0.170109325	0.000000000000033	0.857475564	2,987,614,000,000	508,221,000,000	2,573,840,000,000	2,561,806,000,000
77	SKBM	2017	-0.02630	0.127855558	0.000000000000100	1.498632676	1,001,657,012,004	128,067,416,563	1,841,487,199,828	1,501,115,928,446
78	SMBR	2017	-0.04772	0.043559516	0.000000000000023	0.355424997	4,368,876,996,000	190,306,169,000	1,551,424,990,000	1,552,808,093,000
79	SMSM	2017	-0.01108	0.135330016	0.000000000000044	1.27725414	2,254,740,000,000	305,134,000,000	3,339,964,000,000	2,879,876,000,000
80	SSTP	2017	-0.01382	0.123235497	0.000000000000043	1.125275823	2,336,411,494,941	287,928,830,651	2,825,409,180,889	2,629,107,367,897
81	TRST	2017	-0.06765	0.043314111	0.000000000000030	0.683590053	3,290,596,224,286	142,529,250,306	2,354,938,016,436	2,249,418,846,803
82	TSPC	2017	0.27475	0.431156653	0.000000000000015	1.387565489	6,585,807,349,438	2,839,514,655,648	9,565,462,045,199	9,138,238,993,842
83	ULTJ	2017	0.04404	0.181906219	0.000000000000024	1.105394488	4,239,199,641,365	771,136,778,406	4,879,559,000,000	4,685,987,917,355
84	WIIM	2017	-0.12452	0.016674383	0.000000000000074	1.245384916	1,353,634,132,275	22,571,014,631	1,476,427,090,781	1,685,795,530,617
85	AGII	2018	-0.02335	0.072613552	0.000000000000016	0.287093723	6,403,543,000,000	464,984,000,000	2,073,258,000,000	1,838,417,000,000
86	AKPI	2018	-0.08222	0.041162085	0.000000000000036	0.752135728	2,745,325,833,000	113,003,334,000	2,387,420,036,000	2,064,857,643,000
87	AMGF	2018	-0.03724	0.079765424	0.000000000000016	0.619959329	6,267,816,000,000	499,955,000,000	4,443,262,000,000	3,885,791,000,000
88	ARNA	2018	-0.00330	0.138380298	0.000000000000062	1.082205066	1,601,346,561,573	221,594,814,657	1,971,478,070,171	1,732,985,361,870
89	BUDI	2018	-0.07387	0.056162093	0.000000000000034	0.854096132	2,939,456,000,000	165,086,000,000	2,647,193,000,000	2,510,578,000,000
90	CINT	2018	0.07778	0.186027944	0.000000000000210	0.784668987	476,577,841,605	88,656,796,106	370,390,736,433	373,955,852,243
91	CPIN	2018	-0.10037	0.105850113	0.000000000000004	2.012339798	24,532,331,000,000	2,596,750,000,000	53,957,604,000,000	49,367,386,000,000
92	DPNS	2018	-0.00875	0.055331943	0.0000000000000324	0.264278541	308,491,173,960	17,069,416,063	108,715,114,450	81,527,597,455
93	EKAD	2018	-0.00648	0.1115305	0.000000000000126	0.807753461	796,767,646,172	88,863,894,329	739,578,860,399	643,591,823,505
94	GGRM	2018	-0.05179	0.106396547	0.000000000000001	1.247843205	66,759,930,000,000	7,103,026,000,000	95,707,663,000,000	83,305,925,000,000
95	HMSP	2018	-0.03655	0.187860392	0.000000000000002	2.296917997	43,141,063,000,000	8,104,497,000,000	106,741,891,000,000	99,091,484,000,000
96	ICBP	2018	0.02938	0.179673223	0.000000000000003	1.126095518	31,619,514,000,000	5,681,180,000,000	38,413,407,000,000	35,606,593,000,000
97	IGAR	2018	-0.06776	0.086257734	0.000000000000195	1.485172319	513,022,591,573	44,252,166,206	777,316,506,801	761,926,952,217
98	IMPC	2018	-0.00963	0.098280785	0.000000000000044	0.519922488	2,294,677,493,483	225,522,704,369	1,395,298,815,177	1,193,054,430,825
99	INAI	2018	-0.04186	0.080486594	0.000000000000082	0.807539655	1,213,916,545,120	97,704,008,650	1,130,297,518,656	980,285,748,450
100	INCI	2018	0.02122	0.124232137	0.0000000000000329	0.887811207	303,788,390,330	37,740,280,930	367,961,600,950	269,706,737,385
101	INDF	2018	-0.00158	0.127909036	0.000000000000001	0.79395839	88,400,877,000,000	11,307,271,000,000	73,394,728,000,000	70,186,618,000,000
102	INDS	2018	-0.03989	0.086554236	0.000000000000041	0.808333561	2,434,617,337,849	210,726,443,446	2,400,062,227,790	1,967,982,902,772

NO	EMITEN	TAHUN	ABN-DISEXP	(Y) DISEXPt/At-1	(X1) 1/At-1	(X2) S-t/At-1	TOTAL ASET (At-1)	(DISEXPt)	PENJUALAN (St)	PENJUALAN (St-1)
103	INTP	2018	-0.00399	0.106715548	0.000000000000003	0.499978277	28,863,676,000,000	3,080,203,000,000	15,190,283,000,000	14,431,211,000,000
104	ISSP	2018	-0.06460	0.050143037	0.000000000000016	0.584239393	6,269,365,000,000	314,365,000,000	4,467,590,000,000	3,662,810,000,000
105	JECC	2018	-0.07546	0.070431631	0.000000000000052	1.133057827	1,927,985,352,000	135,791,152,000	3,207,579,964,000	2,184,518,893,000
106	JPFA	2018	-0.02927	0.14338987	0.000000000000005	1.483134187	19,959,548,000,000	2,861,997,000,000	34,012,965,000,000	29,602,688,000,000
107	KAEF	2018	0.15127	0.293949136	0.000000000000016	1.026108845	6,096,148,972,534	1,791,957,725,462	7,636,245,960,236	6,255,312,383,294
108	KBLI	2018	-0.08443	0.058545749	0.000000000000033	1.057384813	3,013,760,616,985	176,442,873,418	4,329,937,390,001	3,186,704,707,526
109	KBLM	2018	-0.09310	0.040507087	0.000000000000081	0.984073037	1,235,148,847,468	50,032,282,364	1,243,465,775,218	1,215,476,677,995
110	KDSI	2018	-0.04125	0.137608084	0.000000000000075	1.69053184	1,328,291,727,616	182,783,679,745	2,327,951,625,610	2,245,519,457,754
111	KLBF	2018	0.24153	0.39711402	0.000000000000006	1.214602153	16,616,239,416,335	6,598,541,635,473	21,074,306,186,027	20,182,120,166,616
112	LION	2018	0.06389	0.16117241	0.000000000000147	0.512789759	681,937,947,736	109,909,582,337	424,128,420,727	349,690,796,141
113	MDKI	2018	-0.04465	0.050205718	0.000000000000115	0.424432043	867,451,000,000	43,551,000,000	399,193,000,000	368,174,000,000
114	MLBI	2018	0.11830	0.27911284	0.000000000000040	1.350450464	2,510,078,000,000	700,595,000,000	3,649,615,000,000	3,389,736,000,000
115	RICY	2018	0.00752	0.153466697	0.000000000000073	1.16686065	1,371,570,948,138	210,490,463,081	2,107,868,384,272	1,600,432,168,098
116	ROTI	2018	0.13102	0.242780202	0.000000000000022	0.546344974	4,559,573,709,411	1,106,974,224,495	2,766,545,866,684	2,491,100,179,560
117	SCCO	2018	-0.09333	0.053527462	0.000000000000025	1.106161943	4,014,244,589,706	214,872,323,664	5,160,182,004,111	4,440,404,595,541
118	SIDO	2018	0.04924	0.176987953	0.000000000000032	0.814971069	3,158,198,000,000	558,963,000,000	2,763,292,000,000	2,573,840,000,000
119	SKBM	2018	-0.04843	0.096569408	0.000000000000062	1.13460014	1,623,027,475,045	156,734,802,824	1,953,910,957,160	1,841,487,199,828
120	SMBR	2018	-0.04043	0.056361974	0.000000000000020	0.306585295	5,060,337,247,000	285,210,597,000	1,995,807,528,000	1,551,424,990,000
121	SMSM	2018	-0.02617	0.135589752	0.000000000000041	1.36696597	2,443,341,000,000	331,292,000,000	3,933,353,000,000	3,339,964,000,000
122	STTP	2018	-0.03121	0.120186628	0.000000000000043	1.206185984	2,342,432,443,196	281,529,057,223	2,826,957,323,397	2,825,409,180,889
123	TRST	2018	-0.07803	0.043064341	0.000000000000030	0.706572001	3,332,905,936,010	143,529,398,921	2,630,918,557,954	2,354,938,016,436
124	TSPC	2018	0.24886	0.408308096	0.000000000000013	1.286562247	7,434,900,309,021	3,035,729,985,790	10,088,118,830,780	9,565,462,045,199
125	ULTJ	2018	0.02940	0.166512426	0.000000000000019	0.942746724	5,175,896,000,000	861,851,000,000	5,472,882,000,000	4,879,559,000,000
126	WIIM	2018	0.16961	0.317056359	0.000000000000082	1.204546401	1,225,712,093,041	388,619,814,013	1,405,384,153,405	1,476,427,090,781

Lampiran 13

Daftar Nilai ABN DISEXP

NO	EMITEN	2016	2017	2018
1	AGII	-0.006	-0.012	-0.023
2	AKPI	-0.069	-0.065	-0.082
3	AMGF	-0.022	-0.029	-0.037
4	ARNA	-0.026	-0.030	-0.003
5	BUDI	-0.079	-0.083	-0.074
6	CINT	0.064	0.085	0.078
7	CPIN	0.064	0.013	-0.100
8	DPNS	0.017	0.023	-0.009
9	EKAD	0.052	0.004	-0.006
10	GGRM	-0.046	-0.041	-0.052
11	HMSP	-0.006	-0.027	-0.037
12	ICBP	0.012	0.023	0.029
13	IGAR	-0.074	-0.052	-0.068
14	IMPC	-0.011	-0.013	-0.010
15	INAI	-0.071	-0.062	-0.042
16	INCI	0.042	0.028	0.021
17	INDF	-0.029	-0.021	-0.002
18	INDS	-0.088	-0.072	-0.040
19	INTP	-0.001	-0.013	-0.004
20	ISSP	-0.057	-0.050	-0.065
21	JECC	-0.085	-0.075	-0.075

NO	EMITEN	2016	2017	2018
22	JPFA	-0.023	-0.026	-0.029
23	KAEF	-0.022	-0.029	0.151
24	KBLI	-0.094	-0.086	-0.084
25	KBLM	-0.089	-0.096	-0.093
26	KDSI	-0.006	-0.022	-0.041
27	KLBF	0.289	0.272	0.242
28	LION	0.066	0.063	0.064
29	MDKI	-0.036	0.001	-0.045
30	MLBI	0.183	0.185	0.118
31	RICY	0.037	0.039	0.008
32	ROTI	0.159	0.193	0.131
33	SCCO	-0.121	-0.101	-0.093
34	SIDO	0.032	0.049	0.049
35	SKBM	-0.016	-0.026	-0.048
36	SMBR	-0.042	-0.048	-0.040
37	SMSM	-0.011	-0.011	-0.026
38	STTP	-0.005	-0.014	-0.031
39	TRST	-0.067	-0.068	-0.078
40	TSPC	0.247	0.275	0.249
41	ULTJ	0.066	0.044	0.029
42	WIIM	-0.130	-0.125	0.170

Lampiran 14

Tabel Perhitungan Manajemen Laba Rill

NO	EMITEN	TAHUN	ML	AKOBN	KPABN	PDABN
1	AGII	2016	-0.01045	-0.02803	-0.02349	-0.00591
2	AKPI	2016	-0.13674	0.05248	0.12020	-0.06902
3	AMGF	2016	-0.08152	-0.01898	0.04047	-0.02207
4	ARNA	2016	-0.09065	-0.05534	0.00905	-0.02626
5	BUDI	2016	-0.24622	0.00089	0.16787	-0.07924
6	CINT	2016	0.04463	0.03877	0.05859	0.06445
7	CPIN	2016	-0.04159	-0.02765	0.07841	0.06447
8	DPNS	2016	-0.02434	0.04244	0.08423	0.01745
9	EKAD	2016	0.18305	0.09188	-0.03906	0.05211
10	GGRM	2016	-0.54236	-0.02778	0.46885	-0.04573
11	HMSP	2016	-0.01404	0.11155	0.12007	-0.00552
12	ICBP	2016	0.18322	0.02645	-0.14526	0.01151
13	IGAR	2016	-0.20066	-0.03357	0.09347	-0.07362
14	IMPC	2016	0.10928	0.02552	-0.09489	-0.01113
15	INAI	2016	-0.48686	-0.20091	0.21469	-0.07126
16	INCI	2016	-0.03581	-0.10691	-0.02948	0.04162
17	INDF	2016	-0.03274	-0.01094	-0.00671	-0.02851
18	INDS	2016	-0.26464	0.00344	0.18033	-0.08775
19	INTP	2016	0.10683	0.06726	-0.04069	-0.00112
20	ISSP	2016	-0.58494	-0.14433	0.38387	-0.05674
21	JECC	2016	-0.27552	-0.03732	0.15362	-0.08458
22	JPFA	2016	-0.26289	-0.06973	0.17046	-0.02270
23	KAEF	2016	-0.04301	-0.13829	-0.11710	-0.02182
24	KBLI	2016	-0.07697	0.06459	0.04728	-0.09428
25	KBLM	2016	-0.42341	-0.08552	0.24887	-0.08902
26	KDSI	2016	-0.25899	-0.11182	0.14128	-0.00589
27	KLBF	2016	0.58177	0.00114	-0.29200	0.28863
28	LION	2016	0.23512	0.03192	-0.13722	0.06598
29	MDKI	2016	0.32913	0.20136	-0.16383	-0.03606
30	MLBI	2016	1.41232	0.41369	-0.81604	0.18259
31	RICY	2016	-0.31718	-0.04130	0.31321	0.03733
32	ROTI	2016	0.55673	0.04049	-0.35677	0.15947
33	SCCO	2016	-0.14092	0.08336	0.10368	-0.12060
34	SIDO	2016	0.24679	0.05530	-0.15975	0.03174
35	SKBM	2016	-0.51487	-0.23952	0.25950	-0.01585
36	SMBR	2016	-0.05277	-0.03630	-0.02597	-0.04244
37	SMSM	2016	0.10106	0.12938	0.01722	-0.01110
38	STTP	2016	-0.04505	-0.05295	-0.01303	-0.00513
39	TRST	2016	-0.31718	0.00098	0.25138	-0.06678
40	TSPC	2016	0.35140	-0.08528	-0.18941	0.24727
41	ULTJ	2016	0.24007	0.07711	-0.09740	0.06556
42	WIIM	2016	0.84094	-0.00754	-0.97850	-0.13002
43	AGII	2017	0.00512	-0.01600	-0.03316	-0.01204
44	AMGF	2017	-0.22173	-0.04318	0.11344	-0.06511

NO	EMITEN	TAHUN	ML	AKOBN	KPABN	PDABN
45	AKPI	2017	-0.19538	-0.03298	0.13385	-0.02855
46	ARNA	2017	0.11528	0.08182	-0.06303	-0.02957
47	BUDI	2017	-0.26486	-0.07899	0.10283	-0.08304
48	CINT	2017	0.23589	0.04427	-0.10702	0.08460
49	CPIN	2017	-0.07125	0.01209	0.09622	0.01288
50	DPNS	2017	-0.18998	-0.05332	0.15985	0.02319
51	EKAD	2017	0.03366	0.01480	-0.01496	0.00390
52	GGRM	2017	-0.42692	0.01429	0.39990	-0.04131
53	HMSF	2017	0.05483	0.14893	0.06716	-0.02694
54	ICBP	2017	0.19883	0.04675	-0.12934	0.02274
55	IGAR	2017	-0.18162	0.01539	0.14540	-0.05161
56	IMPC	2017	-0.14113	-0.05938	0.06843	-0.01332
57	INAI	2017	-0.34611	-0.12820	0.15641	-0.06150
58	INCI	2017	0.34784	0.10024	-0.21933	0.02827
59	INDF	2017	0.02544	-0.01970	-0.06642	-0.02128
60	INDS	2017	0.07964	0.07312	-0.07852	-0.07200
61	INTP	2017	0.12500	0.00191	-0.13611	-0.01302
62	ISSP	2017	-0.32769	0.04181	0.31938	-0.05012
63	JECC	2017	-0.55880	-0.06273	0.42071	-0.07536
64	JPFA	2017	-0.27891	-0.08737	0.16580	-0.02574
65	KAEF	2017	-0.12500	-0.11962	-0.02408	-0.02946
66	KBLI	2017	-0.40914	-0.14625	0.17728	-0.08561
67	KBLM	2017	-0.06500	-0.06664	-0.09775	-0.09611
68	KDSI	2017	-0.39623	-0.17497	0.19942	-0.02184
69	KLBF	2017	0.54277	-0.00327	-0.27375	0.27229
70	LION	2017	-0.10440	-0.05897	0.10852	0.06309
71	MDKI	2017	-0.00171	0.01498	0.01745	0.00076
72	MLBI	2017	1.24486	0.44289	-0.61741	0.18456
73	RICY	2017	0.03780	0.13052	0.13185	0.03913
74	ROTI	2017	0.45110	0.01601	-0.24237	0.19272
75	SCCO	2017	-0.16215	-0.12237	-0.06115	-0.10093
76	SIDO	2017	0.29024	0.10755	-0.13404	0.04865
77	SKBM	2017	-0.26907	-0.16596	0.07681	-0.02630
78	SMBR	2017	-0.06227	-0.02397	-0.00942	-0.04772
79	SMSM	2017	0.29864	0.10625	-0.20347	-0.01108
80	STTP	2017	0.10395	0.02040	-0.09737	-0.01382
81	TRST	2017	-0.16424	-0.01551	0.08108	-0.06765
82	TSPC	2017	0.36255	-0.05828	-0.14608	0.27475
83	ULTJ	2017	0.34701	0.13340	-0.16957	0.04404
84	WIIM	2017	0.06317	-0.02975	-0.21744	-0.12452
85	AGII	2018	0.02017	-0.02212	-0.06564	-0.02335
86	AKPI	2018	-0.31811	-0.10402	0.13187	-0.08222
87	AMGF	2018	-0.24470	-0.06279	0.14467	-0.03724
88	ARNA	2018	0.26798	0.10631	-0.16497	-0.00330
89	BUDI	2018	-0.36855	-0.11317	0.18151	-0.07387
90	CINT	2018	-0.00852	-0.06747	0.01883	0.07778
91	CPIN	2018	-0.15170	-0.02982	0.02151	-0.10037
92	DPNS	2018	0.08697	0.06260	-0.03312	-0.00875
93	EKAD	2018	-0.00923	0.01287	0.01562	-0.00648

NO	EMITEN	TAHUN	ML	AKOBN	KPABN	PDABN
94	GGRM	2018	-0.43321	0.01358	0.39500	-0.05179
95	HMSP	2018	0.17648	0.19861	-0.01442	-0.03655
96	ICBP	2018	0.17374	-0.01028	-0.15464	0.02938
97	IGAR	2018	-0.35148	-0.11831	0.16541	-0.06776
98	IMPC	2018	-0.13904	-0.05570	0.07371	-0.00963
99	INAI	2018	-0.11447	0.02638	0.09899	-0.04186
100	INCI	2018	0.28145	0.09126	-0.16897	0.02122
101	INDF	2018	-0.04635	-0.06462	-0.01985	-0.00158
102	INDS	2018	-0.09931	-0.03638	0.02304	-0.03989
103	INTP	2018	0.49328	0.46142	-0.03585	-0.00399
104	ISSP	2018	-0.58201	-0.14648	0.37093	-0.06460
105	JECC	2018	-0.02237	-0.05620	-0.10929	-0.07546
106	JPFA	2018	-0.25158	-0.07975	0.14256	-0.02927
107	KAEF	2018	0.20997	-0.07032	-0.12902	0.15127
108	KBLI	2018	-0.23172	-0.05686	0.09043	-0.08443
109	KBLM	2018	-0.29560	-0.07957	0.12293	-0.09310
110	KDSI	2018	-0.32908	-0.12452	0.16331	-0.04125
111	KLBF	2018	0.49969	-0.00497	-0.26313	0.24153
112	LION	2018	0.07426	-0.01191	-0.02228	0.06389
113	MDKI	2018	-0.01469	-0.00844	-0.03840	-0.04465
114	MLBI	2018	1.31817	0.39995	-0.79992	0.11830
115	RICY	2018	-0.19778	0.04156	0.24686	0.00752
116	ROTI	2018	0.37723	-0.02691	-0.27312	0.13102
117	SCCO	2018	-0.37145	-0.16322	0.11490	-0.09333
118	SIDO	2018	0.48734	0.15164	-0.28646	0.04924
119	SKBM	2018	-0.26085	-0.10156	0.11086	-0.04843
120	SMBR	2018	-0.01457	-0.04945	-0.07531	-0.04043
121	SMSM	2018	0.16102	0.08215	-0.10504	-0.02617
122	STTP	2018	-0.06761	-0.05925	-0.02285	-0.03121
123	TRST	2018	-0.02917	0.25375	0.20489	-0.07803
124	TSPC	2018	0.31966	-0.12118	-0.19198	0.24886
125	ULTJ	2018	0.18211	-0.01502	-0.16773	0.02940
126	WIIM	2018	-0.17631	-0.04177	0.30415	0.16961

Lampiran 15

Daftar Nilai Manajemen Laba Rill

NO	EMITEN	2016	2017	2018
1	AGII	-0.010	0.005	0.020
2	AKPI	-0.137	-0.222	-0.318
3	AMGF	-0.082	-0.195	-0.245
4	ARNA	-0.091	0.115	0.268
5	BUDI	-0.246	-0.265	-0.369
6	CINT	0.045	0.236	-0.009
7	CPIN	-0.042	-0.071	-0.152
8	DPNS	-0.024	-0.190	0.087
9	EKAD	0.183	0.034	-0.009
10	GGRM	-0.542	-0.427	-0.433
11	HMSP	-0.014	0.055	0.176
12	ICBP	0.183	0.199	0.174
13	IGAR	-0.201	-0.182	-0.351
14	IMPC	0.109	-0.141	-0.139
15	INAI	-0.487	-0.346	-0.114
16	INCI	-0.036	0.348	0.281
17	INDF	-0.033	0.025	-0.046
18	INDS	-0.265	0.080	-0.099
19	INTP	0.107	0.125	0.493
20	ISSP	-0.585	-0.328	-0.582
21	JECC	-0.276	-0.559	-0.022

NO	EMITEN	2016	2017	2018
22	JPFA	-0.263	-0.279	-0.252
23	KAEF	-0.043	-0.125	0.210
24	KBLI	-0.077	-0.409	-0.232
25	KBLM	-0.423	-0.065	-0.296
26	KDSI	-0.259	-0.396	-0.329
27	KLBF	0.582	0.543	0.500
28	LION	0.235	-0.104	0.074
29	MDKI	0.329	-0.002	-0.015
30	MLBI	1.412	1.245	1.318
31	RICY	-0.317	0.038	-0.198
32	ROTI	0.557	0.451	0.377
33	SCCO	-0.141	-0.162	-0.371
34	SIDO	0.247	0.290	0.487
35	SKBM	-0.515	-0.269	-0.261
36	SMBR	-0.053	-0.062	-0.015
37	SMSM	0.101	0.299	0.161
38	STTP	-0.045	0.104	-0.068
39	TRST	-0.317	-0.164	-0.029
40	TSPC	0.351	0.363	0.320
41	ULTJ	0.240	0.347	0.182
42	WIIM	0.841	0.063	-0.176

Hasil Output SPSS

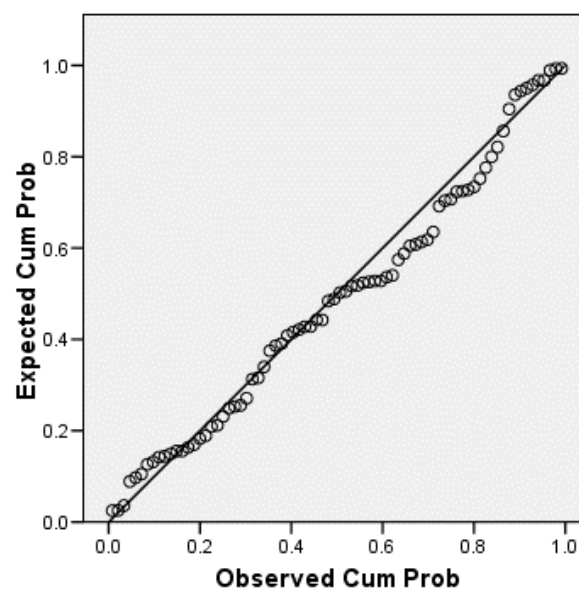
Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Penghindaran Pajak	126	.00	2.05	.2906	.19209
Harga Transfer	126	.00	.96	.2111	.25442
Manajemen Laba	126	-.58	1.41	.0000	.34367
Valid N (listwise)	126				



Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Penghindaran Pajak



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		78
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.02216567
Most Extreme Differences	Absolute	.088
	Positive	.088
	Negative	-.054
Kolmogorov-Smirnov Z		.773
Asymp. Sig. (2-tailed)		.589

a. Test distribution is Normal.

b. Calculated from data.

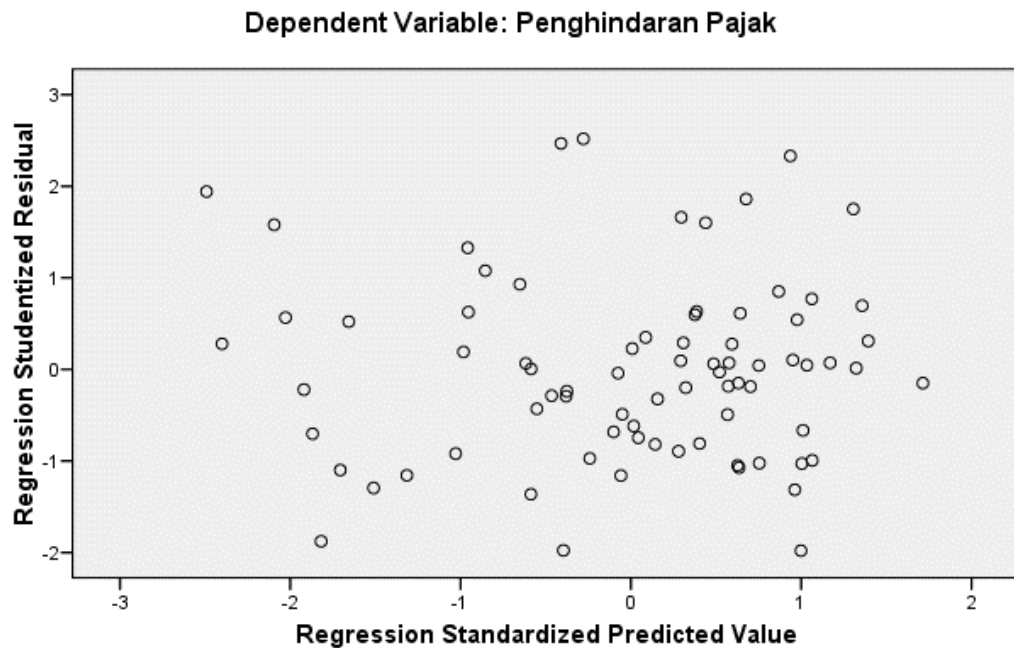
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.257	.003		77.632	.000		
	Harga Transfer	-.025	.012	-.233	-2.101	.039	1.000	1.000
	Manajemen Laba	-.013	.009	-.160	-1.445	.153	1.000	1.000

a. Dependent Variable: Penghindaran Pajak



Scatterplot



Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.283 ^a	.080	.055	.02246	2.126

a. Predictors: (Constant), Manajemen Laba , Harga Transfer

b. Dependent Variable: Penghindaran Pajak

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.003	2	.002	3.259	.044 ^a
	Residual	.038	75	.001		
	Total	.041	77			

a. Predictors: (Constant), Manajemen Laba , Harga Transfer

b. Dependent Variable: Penghindaran Pajak