

LAMPIRAN-LAMPIRAN

Lampiran 1 : Sampel Penelitian

No	Nama Perusahaan	Kode
1	Alkindo Naratama Tbk	ALDO
2	PT Garuda Metalindo Tbk	BOLT
3	PT Wilmar Cahaya Indonesia Tbk	CEKA
4	PT Chitose Internasional Tbk	CINT
5	PT Duta Pertiwi Nusantara	DPNS
6	Gudang Garam Tbk	GGRM
7	Indal Alumunium Industry Tbk	INAI
8	PT Kabelindo Murni Tbk	KBLM
9	PT Kedawung Setia Industrial Tbk	KDSI
10	PT Lionmesh Prima Tbk	LMSH
11	PT Emdeki Utama Tbk	MDKI
12	PT Nipress Tbk	NIPS
13	PT Pelangi Indah Garindo Tbk	PICO
14	PT Pyridam Farna Tbk	PYFA
15	PT Sakar Bumi Tbk	SKBM
16	PT Sakar Laut Tbk	SKLT
17	PT Selamat Sempurna Tbk	SMSM
18	PT Indo Acidatama Tbk	SRSN
19	PT Trias Sentosa Tbk	TRST
20	Ultra Jaya Milk Industry Tbk	ULTJ
21	Wismilak Inti Makmur Tbk	WIIM
22	PT AKR Corporindo Tbk	AKRA
23	PT Greenwood Sejahtera Tbk	GWSA
24	PT Jababeka Tbk	KIJA
25	PT Midi Utama Indonesia Tbk	MIDI
26	PT Mitra Pinasthika Mustika Tbk	MPMX
27	PT Metrodata Electronics Tbk	MTDL
28	PT Pudjiadi Prestige Tbk	PUDP
29	PT Roda Vivatex Tbk	RDTX
30	PT Surya Semesta Internusa	SSIA
31	PT Mandom Indonesia Tbk	TCID
32	PT Radiant Utama Interinsco Tbk	RUIS
33	PT. Saratoga Investama Sedaya Tbk	SRTG

34	PT. Solusi Tunas Pratama Tbk	SUPR
35	PT Tunas Baru Lampung Tbk	TBLA
36	PT Tigaraksa Satria Tbk	TGKA
37	PT. Timah Tbk	TINS
38	PT. Sekar Bumi Tbk	SKBM

Lampiran 2 : Kepemilikan Manajerial

$$\text{Kepemilikan Manajerial} = \frac{\text{Jumlah saham pihak manajemen}}{\text{Jumlah saham yang beredar}}$$

NO	KODE PERUSAHAAN	TAHUN	KEPEMILIKAN MANAJEMEN		
			SM	SB	SM/SB
1	ALDO	2015	78.769.231	550.000.000	0,143
		2016	78.769.231	550.000.000	0,143
		2017	78.769.231	550.000.000	0,143
		2018	78.769.231	550.000.000	0,143
2	BOLT	2015	525.000.000	2.343.750.000	0,224
		2016	525.000.000	2.343.750.000	0,224
		2017	525.000.000	2.343.750.000	0,224
		2018	525.000.000	2.343.750.000	0,224
3	CEKA	2015	45.000.000	595.000.000	0,076
		2016	45.000.000	595.000.000	0,076
		2017	45.000.000	595.000.000	0,076
		2018	45.000.000	595.000.000	0,076
4	CINT	2015	350.000.000	1.000.000.000	0,350
		2016	35.000.000	1.000.000.000	0,035
		2017	35.000.000	1.000.000.000	0,035
		2018	35.000.000	1.000.000.000	0,035
5	DPNS	2015	189.104.400	331.129.952	0,571
		2016	18.910.440	331.129.952	0,057
		2017	19.548.897	33.112.952	0,590
		2018	19.560.226	331.129.952	0,059
6	GGRM	2015	129.413.300	1.924.088.000	0,067
		2016	129.413.300	1.924.088.000	0,067

		2017	129.413.300	1.924.088.000	0,067
		2018	129.413.300	1.924.088.000	0,067

7	INAI	2015	33.963.000	316.800.000	0,107
		2016	33.965.700	316.800.000	0,107
		2017	67.927.400	633.600.000	0,107
		2018	67.532.400	633.600.000	0,107
8	KBLM	2015	100.000.000	1.120.000.000	0,089
		2016	100.000.000	1.120.000.000	0,089
		2017	100.000.000	1.120.000.000	0,089
		2018	100.000.000	1.120.000.000	0,089
9	KDSI	2015	21.281.500	405.000.000	0,053
		2016	21.848.100	405.000.000	0,054
		2017	21.848.100	405.000.000	0,054
		2018	21.848.100	405.000.000	0,054
10	LMSH	2015	24.565.000	96.000.000	0,256
		2016	22.745.000	96.000.000	0,237
		2017	19.823.000	96.000.000	0,206
		2018	19.823.000	96.000.000	0,206
11	MDKI	2015	350.000.000	1.400.000.000	0,250
		2016	350.000.000	1.400.000.000	0,250
		2017	202.788.200	1.807.230.000	0,112
		2018	316.331.681	2.530.150.002	0,125
12	NIPS	2015	137.584.079	1.635.333.332	0,084
		2016	137.584.079	1.635.333.332	0,084
		2017	137.584.079	1.635.333.332	0,084
		2018	87.144.079	1.635.333.332	0,053
13	PICO	2015	433.340.000	568.375.000	0,762
		2016	433.339.500	565.375.000	0,766
		2017	46.500.000	568.375.000	0,082
		2018	46.500.000	568.375.000	0,082
14	PYFA	2015	123.480.000	535.080.000	0,231
		2016	123.480.000	535.080.000	0,231
		2017	123.480.000	535.080.000	0,231
		2018	159.569.311	535.080.000	0,298
15	SKBM	2015	29.036.200	936.530.894	0,031
		2016	30.232.885	936.530.894	0,032
		2017	38.087.991	1.726.003.217	0,022

		2018	38.087.991	1.726.003.217	0,022
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16	SKLT	2015	88.294.640	690.740.500	0,128
		2016	193.864.000	690.740.500	0,281
		2017	46.033.910	690.740.500	0,067
		2018	56.870.440	690.740.500	0,082
17	SMSM	2015	115.119.453	1.439.668.860	0,080
		2016	115.119.453	1.439.668.860	0,080
		2017	115.119.453	1.439.668.860	0,080
		2018	115.119.453	1.439.668.860	0,080
18	SRSN	2015	697.978.255	6.020.000.000	0,116
		2016	1.327.416.952	6.020.000.000	0,221
		2017	3.447.068.997	6.020.000.000	0,573
		2018	3.420.448.699	6.020.000.000	0,568
19	TRST	2015	241.717.459	2.808.000.000	0,086
		2016	200.473.509	2.808.000.000	0,071
		2017	176.023.159	2.808.000.000	0,063
		2018	176.023.159	2.808.000.000	0,063
20	ULTJ	2015	517.156.900	2.888.382.000	0,179
		2016	331.828.800	2.888.382.000	0,115
		2017	3.986.948.900	11.553.528.000	0,345
		2018	3.986.948.900	11.553.528.000	0,345
21	WIIM	2015	916.432.970	2.099.873.760	0,436
		2016	926.231.812	2.099.873.760	0,441
		2017	1.299.935.117	2.099.873.760	0,619
		2018	1.299.935.117	2.099.873.760	0,619
22	AKRA	2015	258.748.700	3.991.781.170	0,065
		2016	258.748.700	3.991.781.170	0,065
		2017	229.736.200	4.006.329.420	0,057
		2018	257.176.200	4.014.694.920	0,064
23	GWSA	2015	284.000.000	7.800.760.000	0,036
		2016	284.000.000	7.800.760.000	0,036
		2017	284.000.000	7.800.760.000	0,036
		2018	284.000.000	7.800.760.000	0,036

24	KIJA	2015	601.455.500	19.950.221.870	0,030
		2016	301.455.500	19.950.221.870	0,015
		2017	6.467.828.100	20.112.931.554	0,322
		2018	6.175.971.100	20.112.931.554	0,307
25	MIDI	2015	187.500.000	2.882.353.000	0,065
		2016	187.500.000	2.882.353.000	0,065
		2017	1.875.000.000	2.882.353.000	0,651
		2018	1.875.000.000	2.882.353.000	0,651
26	MPMX	2015	119.437.700	4.327.365.276	0,028
		2016	119.437.700	4.327.365.276	0,028
		2017	122.545.153	4.213.720.891	0,029
		2018	122.545.153	4.213.720.891	0,029
27	MTDL	2015	557.149.909	2.310.169.758	0,241
		2016	577.025.566	2.376.172.964	0,243
		2017	592.021.369	2.445.376.917	0,242
		2018	584.290.769	2.455.376.917	0,238
28	PUDP	2015	88.706.034	329.560.000	0,269
		2016	85.716.454	329.560.000	0,260
		2017	85.716.454	329.560.000	0,260
		2018	89.923.651	329.560.000	0,273
29	RDTX	2015	27.560.000	268.800.000	0,103
		2016	34.396.100	268.800.000	0,128
		2017	67.142.000	268.800.000	0,250
		2018	36.496.000	268.800.000	0,136
30	SSIA	2015	52.647.460	4.669.747.440	0,011
		2016	52.647.460	4.669.747.440	0,011
		2017	52.647.460	4.705.249.440	0,011
		2018	34.647.460	4.705.249.440	0,007
31	TCID	2015	273.004.000	20.106.666.700	0,014
		2016	286.004.000	2.010.666.700	0,142
		2017	286.004.000	20.106.666.700	0,014
		2018	253.004.000	20.106.666.700	0,013
32	RUIS	2015	212.018.800	770.000.000	0,275
		2016	63.905.500	770.000.000	0,083
		2017	212.018.800	770.000.000	0,275

		2018	212.018.800	770.000.000	0,275
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33	SRTG	2015	1.581.602.000	2.712.967.000	0,583
		2016	1.587.486.800	2.712.967.000	0,585
		2017	1.597.119.200	2.712.967.000	0,589
		2018	1.456.515.600	2.712.967.000	0,537
34	SUPR	2015	782.023.418	1.137.579.698	0,687
		2016	782.012.218	1.137.579.698	0,687
		2017	781.973.018	1.137.579.698	0,687
		2018	781.613.422	1.137.579.698	0,687
35	TBLA	2015	467.600.000	5.342.098.939	0,088
		2016	467.600.000	5.342.098.939	0,088
		2017	467.600.000	5.342.098.939	0,088
		2018	467.600.000	5.342.098.939	0,088
36	TGKA	2015	334.610.000	918.492.750	0,364
		2016	329.720.000	918.492.750	0,359
		2017	50.175.000	918.492.750	0,055
		2018	65.692.000	918.492.750	0,072
37	TINS	2015	603.880.000	7.447.753.453	0,081
		2016	603.880.000	7.447.753.453	0,081
		2017	603.880.000	7.447.753.453	0,081
		2018	603.880.000	7.447.753.453	0,081
38	SKBM	2015	29.036.920	936.530.894	0,031
		2016	30.232.885	936.530.894	0,032
		2017	38.087.991	1.726.003.217	0,022
		2018	38.304.991	1.726.003.217	0,022

Lampiran 3 : Kepemilikan Institusional

$$\text{Kepemilikan Institusional} = \frac{\text{Jumlah saham pihak instiusi}}{\text{Jumlah saham yang beredar}}$$

NO	KODE PERUSAHAAN	TAHUN	KEPEMILIKAN INSTITUSIONAL		
			SI	SB	SI/SB
1	ALDO	2015	321.230.769	550.000.000	0,584

		2016	321.230.769	550.000.000	0,584
		2017	321.230.769	550.000.000	0,584
		2018	321.230.769	550.000.000	0,584

2	BOLT	2015	1.350.000.000	2.343.750.000	0,576
		2016	1.350.000.000	2.343.750.000	0,576
		2017	1.350.000.000	2.343.750.000	0,576
		2018	1.350.000.000	2.343.750.000	0,576
3	CEKA	2015	547.471.000	595.000.000	0,920
		2016	547.471.000	595.000.000	0,920
		2017	547.471.000	595.000.000	0,920
		2018	547.471.000	595.000.000	0,920
4	CINT	2015	696.500.000	1.000.000.000	0,697
		2016	696.500.000	1.000.000.000	0,697
		2017	718.990.500	1.000.000.000	0,719
		2018	718.990.500	1.000.000.000	0,719
5	DPNS	2015	198.235.935	331.129.952	0,599
		2016	198.235.935	331.129.952	0,599
		2017	198.235.935	331.129.952	0,599
		2018	198.235.935	331.129.952	0,599
6	GGRM	2015	1.453.589.500	1.924.088.000	0,755
		2016	1.453.589.500	1.924.088.000	0,755
		2017	1.453.589.500	1.924.088.000	0,755
		2018	1.453.589.500	1.924.088.000	0,755
7	INAI	2015	217.101.000	316.800.000	0,685
		2016	217.101.000	316.800.000	0,685
		2017	426.132.000	633.600.000	0,673
		2018	426.132.000	633.600.000	0,673
8	KBLM	2015	923.022.700	1.120.000.000	0,824
		2016	854.592.400	1.120.000.000	0,763
		2017	913.381.200	1.120.000.000	0,816
		2018	916.977.800	1.120.000.000	0,819
9	KDSI	2015	306.488.500	405.000.000	0,757
		2016	306.488.500	405.000.000	0,757
		2017	317.691.000	405.000.000	0,784
		2018	317.691.000	405.000.000	0,784
10	LMSH	2015	30.927.000	96.000.000	0,322

		2016	30.927.000	96.000.000	0,322
		2017	30.927.000	96.000.000	0,322
		2018	30.927.000	96.000.000	0,322

11	MDKI	2015	700.000.000	1.400.000.000	0,500
		2016	700.000.000	1.400.000.000	0,500
		2017	1.349.331.400	1.807.250.000	0,747
		2018	1.946.695.100	2.530.150.002	0,769
12	NIPS	2015	935.237.319	1.486.666.666	0,629
		2016	974.536.540	1.635.333.332	0,596
		2017	823.641.042	1.635.333.332	0,504
		2018	823.641.042	1.635.333.332	0,504
13	PICO	2015	534.338.000	568.375.000	0,940
		2016	524.139.000	568.375.000	0,922
		2017	534.338.000	568.375.000	0,940
		2018	534.338.000	568.375.000	0,940
14	PYFA	2015	288.119.974	535.080.000	0,538
		2016	288.119.974	535.080.000	0,538
		2017	288.119.974	535.080.000	0,538
		2018	288.119.974	535.080.000	0,538
15	SKBM	2015	755.114.606	936.530.894	0,805
		2016	755.114.606	936.530.894	0,806
		2017	1.429.025.322	1.726.003.217	0,828
		2018	1.429.025.322	1.726.003.217	0,828
16	SKLT	2015	577.115.000	690.740.500	0,836
		2016	577.115.000	690.740.500	0,836
		2017	580.615.000	690.740.500	0,841
		2018	580.615.000	690.740.500	0,841
17	SMSM	2015	836.815.927	1.439.668.860	0,581
		2016	3.347.263.708	5.758.675.440	0,581
		2017	3.347.263.708	5.758.675.440	0,581
		2018	3.347.263.708	5.758.675.440	0,581
18	SRSN	2015	4.694.421.652	6.020.000.000	0,780
		2016	4.093.850.845	6.020.000.000	0,680
		2017	1.974.198.800	6.020.000.000	0,328
		2018	1.974.198.800	6.020.000.000	0,328
19	TRST	2015	1.591.839.325	2.808.000.000	0,567
		2016	1.591.864.325	2.808.000.000	0,567
		2017	1.622.167.825	2.808.000.000	0,578
		2018	1.622.167.825	2.808.000.000	0,578

20	ULTJ	2015	1.285.697.026	2.888.382.000	0,445
		2016	1.071.348.565	2.888.382.000	0,371
		2017	4.258.588.260	11.553.528.000	0,369
		2018	4.193.338.260	11.553.528.000	0,363
21	WIIM	2015	472.018.070	2.099.873.760	0,225
		2016	472.018.070	2.099.873.760	0,225
		2017	108.000.000	2.099.873.760	0,051
		2018	116.000.000	2.099.873.760	0,055
22	AKRA	2015	23.384.562.000	39.490.302.350	0,592
		2016	23.384.561.200	39.917.811.700	0,586
		2017	2.342.456.120	4.006.329.420	0,585
		2018	2.342.456.120	4.006.329.420	0,585
23	GWISA	2015	6.200.760.000	7.800.760.000	0,795
		2016	6.200.760.000	7.800.760.000	0,795
		2017	6.200.760.000	7.800.760.000	0,795
		2018	6.200.760.000	7.800.760.000	0,795
24	KITA	2015	5.940.648.527	20.662.178.685	0,258
		2016	5.154.719.824	20.662.178.685	0,249
		2017	5.893.811.060	20.112.931.554	0,293
		2018	6.334.335.360	20.112.931.554	0,315
25	MIDI	2015	2.499.552.500	2.882.353.000	0,867
		2016	2.499.552.500	2.882.353.000	0,867
		2017	2.499.552.500	2.882.353.000	0,867
		2018	2.499.552.500	2.882.353.000	0,867
26	MPMX	2015	3.112.707.196	4.462.963.276	0,697
		2016	3.157.336.929	4.462.963.276	0,707
		2017	3.157.336.929	4.462.963.276	0,707
		2018	3.157.336.929	4.462.963.276	0,707
27	MTDL	2015	584.044.933	2.310.169.758	0,253
		2016	600.731.930	2.376.172.964	0,253
		2017	879.833.778	2.455.376.917	0,358
		2018	879.833.778	2.455.376.917	0,358
28	PUDP	2015	146.772.841	329.560.000	0,445
		2016	146.772.841	329.560.000	0,445
		2017	146.772.841	329.560.000	0,445
		2018	146.772.841	329.560.000	0,445

29	RDTX	2015	201.590.500	268.800.000	0,750
		2016	201.590.500	268.800.000	0,750
		2017	201.590.500	268.800.000	0,750
		2018	201.590.500	268.800.000	0,750
30	SSIA	2015	1.974.566.740	4.669.747.440	0,423
		2016	1.792.541.440	4.669.747.440	0,384
		2017	1.315.289.776	4.650.969.840	0,283
		2018	1.357.789.776	4.649.469.840	0,292
31	TCID	2015	148.334.763	201.066.667	0,738
		2016	148.334.763	201.066.667	0,738
		2017	148.428.496	201.066.667	0,738
		2018	148.438.129	201.066.667	0,738
32	RUIS	2015	307.400.800	770.000.000	0,399
		2016	215.400.800	770.000.000	0,280
		2017	248.093.500	770.000.000	0,322
		2018	292.494.200	770.000.000	0,380
33	SRTG	2015	858.919.290	2.712.967.000	0,317
		2016	858.919.290	2.712.967.000	0,317
		2017	885.000.000	2.712.967.000	0,326
		2018	859.500.000	2.712.967.000	0,317
34	SUPR	2015	781.613.422	1.137.579.698	0,687
		2016	781.613.422	1.137.579.698	0,687
		2017	781.613.422	1.137.579.698	0,687
		2018	781.613.422	1.137.579.698	0,687
35	TBLA	2015	2.737.770.310	5.342.098.939	0,512
		2016	2.900.226.492	5.342.098.939	0,543
		2017	2.903.126.492	5.342.098.939	0,543
		2018	2.952.176.492	5.342.098.939	0,553
36	TGKA	2015	905.997.500	918.492.750	0,986
		2016	905.997.500	918.492.750	0,986
		2017	899.097.500	918.492.750	0,979
		2018	899.254.500	918.492.750	0,979
37	TINS	2015	4.841.053.951	7.447.753.454	0,650
		2016	4.841.053.951	7.447.753.454	0,650

		2017	4.841.053.951	7.447.753.454	0,650
		2018	4.841.053.951	7.447.753.454	0,650
38	SKBM	2015	753.778.709	936.530.894	0,805
		2016	755.074.606	936.530.894	0,806
		2017	1.429.025.322	1.726.003.217	0,828
		2018	1.429.025.322	1.726.003.217	0,828

Lampiran 4 : Dewan Komisaris Independen

NO	KODE PERUSAHAAN	TAHUN	DEWAN KOMISARIS INDEPENDEN		
			DKI	DK	DKI/DK
1	ALDO	2015		3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
2	BOLT	2015	1	2	0,500
		2016	1	2	0,500
		2017	1	2	0,500
		2018	1	3	0,333
3	CEKA	2015	2	4	0,500
		2016	2	4	0,500
		2017	2	4	0,500
		2018	2	4	0,500
4	CINT	2015	1	2	0,500
		2016	1	2	0,500
		2017	1	2	0,500
		2018	1	2	0,500
5	DPNS	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
6	GGRM	2015	2	4	0,500
		2016	2	4	0,500
		2017	2	4	0,500
		2018	2	4	0,500
7	INAI	2015	2	4	0,500
		2016	2	4	0,500

8	KBLM	2017	2	4	0,500
		2018	1	3	0,333
		2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	2	3	0,667

9	KDSI	2015	2	5	0,400
		2016	2	5	0,400
		2017	2	5	0,400
		2018	1	4	0,250
10	LMSH	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
11	MDKI	2015	2	5	0,400
		2016	2	5	0,400
		2017	2	5	0,400
		2018	2	5	0,400
12	NIPS	2015	1	3	0,333
		2016	1	5	0,200
		2017	1	5	0,200
		2018	1	3	0,333
13	PICO	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
14	PYFA	2015	2	4	0,500
		2016	2	4	0,500
		2017	2	4	0,500
		2018	2	4	0,500
15	SKBM	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
16	SKLT	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333

		2018	1	3	0,333
17	SMSM	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	2	0,500
		2018	1	2	0,500

18	SRSN	2015	3	8	0,375
		2016	3	8	0,375
		2017	3	8	0,375
		2018	3	8	0,375
19	TRST	2015	2	4	0,500
		2016	2	4	0,500
		2017	2	4	0,500
		2018	1	3	0,333
20	ULTJ	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
21	WIIM	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
22	AKRA	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
23	GWSA	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
24	KIJA	2015	2	4	0,500
		2016	1	5	0,200
		2017	1	5	0,200
		2018	2	4	0,500
25	MIDI	2015	3	6	0,500
		2016	4	7	0,571

26	MPMX	2017	3	6	0,500
		2018	1	2	0,500
		2015	2	6	0,333
		2016	2	6	0,333
		2017	2	6	0,333
		2018	2	6	0,333

27	MTDL	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
28	PLDP	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
29	RDTX	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
30	SSIA	2015	2	6	0,333
		2016	2	6	0,333
		2017	2	6	0,333
		2018	2	6	0,333
31	TCID	2015	3	6	0,500
		2016	2	5	0,400
		2017	3	6	0,500
		2018	2	5	0,400
32	RUIS	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333
33	SRTG	2015	2	5	0,400
		2016	2	5	0,400
		2017	2	5	0,400
		2018	2	5	0,400
34	SUPR	2015	2	5	0,400

		2016	2	5	0,400
		2017	2	5	0,400
		2018	2	5	0,400
35	TBLA	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333

36	TGKA	2015	2	5	0,400
		2016	2	5	0,400
		2017	3	6	0,500
		2018	3	6	0,500
37	TINS	2015	2	6	0,333
		2016	2	6	0,333
		2017	2	5	0,400
		2018	2	5	0,400
38	SKBM	2015	1	3	0,333
		2016	1	3	0,333
		2017	1	3	0,333
		2018	1	3	0,333

Lampiran 5 : Human Capital Efficiency

NO	KODE PERUSAHAAN	TAHUN	HUMAN CAPITAL EFFICIENCY		
			VA	HC	HCE
1	ALDO	2015	506.394.139.360	23.042.302.121.000	0,022
		2016	656.066.782.360	33.719.623.970.000	0,019
		2017	696.803.954.287	33.870.169.183.000	0,021
		2018	777.076.655.770	35.171.341.030.000	0,022
2	BOLT	2015	830.916.272.926	43.831.011.620.000	0,019
		2016	1.015.199.388.957	53.806.922.159.000	0,019
		2017	1.012.528.295.518	62.591.147.307.000	0,016
		2018	1.149.543.506.144	59.129.656.873.000	0,019
3	CEKA	2015	3.497.836.303.686	344.494.789.700.000	0,010

		2016	4.110.618.649.582	25.965.136.409.000	0,158
		2017	4.233.551.080.679	27.071.624.943.000	0,156
		2018	3.605.764.993.616	39.208.512.468.000	0,092
		2015	315.805.054.653	26.019.043.315.000	0,012
4	CINT	2016	312.679.058.469	29.569.356.741.000	0,011
		2017	350.508.553.081	32.995.597.965.000	0,011
		2018	349.252.398.613	36.597.901.117.000	0,010

5	DPNS	2015	122.185.700.752	11.500.820.171.000	0,011
		2016	312.679.058.469	10.411.941.566.000	0,030
		2017	111.000.059.382	10.886.690.065.000	0,010
		2018	146.452.567.516	13.029.424.572.000	0,011
6	GGRM	2015	690.631.530.000	83.379.100.000.000	0,008
		2016	747.258.170.000	89.817.100.000.000	0,008
		2017	6.553.642.000	955.205.000.000	0,007
		2018	94.075.406.000	1.132.895.000.000	0,083
7	INAI	2015	1.359.122.959.707	33.331.908.210.000	0,041
		2016	1.254.115.914.440	36.540.280.686.000	0,034
		2017	937.023.508.922	35.868.053.989.000	0,026
		2018	1.112.172.744.826	46.419.312.718.000	0,024
8	KBLM	2015	954.985.296.557	10.811.089.217.000	0,088
		2016	975.158.875.352	9.012.720.849.000	0,108
		2017	1.196.756.794.175	12.004.898.307.000	0,100
		2018	1.217.164.823.729	13.449.139.346.000	0,091
9	KDSI	2015	1.705.391.497.827	63.876.178.487.000	0,027
		2016	1.990.470.475.186	63.112.397.336.000	0,032
		2017	2.237.163.206.592	71.135.712.251.000	0,031
		2018	2.316.922.405.812	83.523.653.413.000	0,028
10	LMSH	2015	172.477.148.915	4.540.259.938.000	0,038
		2016	1.572.597.811.289	4.635.517.970.000	0,339
		2017	221.371.626.934	5.326.357.145.000	0,042
		2018	238.043.834.230	5.510.930.039.000	0,043
11	MDKI	2015	333.555.918.335	6.443.442.456.000	0,052
		2016	335.810.950.390	8.002.666.762.000	0,042

		2017	362.587.000.000	12.795.000.000.000	0,028
		2018	399.178.000.000	18.649.000.000.000	0,021
12	NIPS	2015	971.749.138.000	1.423.074.200.000	0,683
		2016	1.026.289.362.000	14.801.991.000.000	0,069
		2017	1.039.698.225.000	21.562.277.000.000	0,048
		2018	779.504.720.000	19.315.394.000.000	0,040
13	PICO	2015	697.090.871.270	68.054.640.360.000	0,010
		2016	699.515.765.679	8.791.869.783.000	0,080
		2017	765.516.854.983	7.195.074.600.000	0,106
		2018	765.516.854.983	9.445.776.846.000	0,081

14	PYFA	2015	202.519.791.019	17.649.812.337.000	0,016
		2016	202.477.137.762	13.926.316.071.000	0,015
		2017	206.501.578.686	16.623.466.093.000	0,012
		2018	234.521.632.595	15.958.656.751.000	0,015
15	SKBM	2015	1.338.007.921.425	33.545.349.822.000	0,040
		2016	1.464.636.107.794	41.199.941.038.000	0,036
		2017	1.795.897.827.319	49.599.891.585.000	0,036
		2018	1.907.075.918.448	53.120.149.777.000	0,036
16	SKLT	2015	12.760.736.156	32.625.299.632.000	0,022
		2016	790.603.358.529	39.771.567.981.000	0,020
		2017	872.758.417.808	43.436.935.561.000	0,020
		2018	999.567.823.342	47.221.917.270.000	0,021
17	SMSM	2015	2.806.959.000.000	83.554.000.000.000	0,034
		2016	2.884.990.000.000	101.747.000.000.000	0,028
		2017	3.340.429.000.000	112.840.000.000.000	0,030
		2018	3.920.125.000.000	129.374.000.000.000	0,030
18	SRSN	2015	518.715.949.000	27.284.492.000.000	0,019
		2016	484.764.395.000	26.607.437.000.000	0,018
		2017	504.077.551.000	28.947.383.000.000	0,017
		2018	587.281.785.000	13.463.391.000.000	0,044
19	TRST	2015	2.214.998.645.067	25.787.216.131.000	0,086
		2016	2.214.998.645.067	25.234.906.461.000	0,088
		2017	2.321.236.716.320	7.324.490.219.000	0,317
		2018	2.606.442.495.809	6.806.323.796.000	0,383
20	ULTJ	2015	4.363.024.858.357	69.626.298.095.000	0,063

		2016	4.669.521.440.051	69.842.388.641.000	0,067
		2017	4.870.813.000.000	92.826.000.000.000	0,052
		2018	5.449.777.000.000	113.711.000.000.000	0,048
21	WIIM	2015	1.762.424.792.728	61.688.478.812.000	0,029
		2016	1.604.356.444.007	67.361.758.721.000	0,024
		2017	1.391.425.218.996	71.388.957.293.000	0,019
		2018	1.322.106.350.358	74.071.172.919.000	0,018
22	AKRA	2015	18.133.139.347	358.480.285.000	0,051
		2016	14.945.372.126	349.709.803.000	0,043
		2017	17.965.657.991	342.524.001.000	0,052
		2018	23.364.549.317	386.563.118.000	0,060

23	GWSA	2015	806.901.514.242	54.250.506.835.000	0,015
		2016	108.905.369.730	35.457.715.841.000	0,003
		2017	815.437.878.437	66.894.145.034.000	0,012
		2018	96.370.452.881	63.291.919.316.000	0,002
24	KHA	2015	2.924.109.645.148	187.062.562.692.000	0,016
		2016	2.668.620.215.318	171.343.365.672.000	0,016
		2017	2.744.611.267.300	199.881.941.839.000	0,014
		2018	2.471.070.451.271	20.217.321.404.500	0,122
25	MIDI	2015	71.211.690.000	8.718.000.000.000	0,008
		2016	8.037.299.000	117.630.000.000	0,068
		2017	9.331.132.000	1.307.360.000.000	0,007
		2018	10.171.565.000	1.398.620.000.000	0,007
26	MPMX	2015	16.563.913.000	6.736.460.000.000	0,002
		2016	16.563.913.000	6.736.460.000.000	0,002
		2017	13.833.384.000	8.313.920.000.000	0,004
		2018	15.372.522.000	3.927.680.000.000	0,004
27	MTDL	2015	9.836.604.000	2.044.300.000.000	0,005
		2016	9.915.608.000	2.311.330.000.000	0,004
		2017	10.681.856.000	2.508.250.000.000	0,004
		2018	12.560.669.000	2.791.640.000.000	0,004
28	PUDP	2015	125.976.851.429	8.870.901.709.000	0,014
		2016	133.746.005.061	8.821.295.495.000	0,015
		2017	128.335.537.178	9.659.166.680.000	0,013
		2018	78.284.051.036	12.361.077.593.000	0,006

29	RDTX	2015	410.341.859.224	7.525.735.730.000	0,055
		2016	392.741.054.737	8.566.685.696.000	0,046
		2017	382.019.665.613	9.992.789.773.000	0,038
		2018	386.507.914.196	14.184.127.821.000	0,027
30	SSIA	2015	4.519.700.006.331	217.860.609.310.000	0,021
		2016	3.452.565.157.228	243.576.003.164.000	0,014
		2017	2.942.217.026.917	246.442.443.342.000	0,012
		2018	3.329.148.704.470	290.502.790.173.000	0,011
31	TCID	2015	2.735.740.901.195	11.488.783.208.300	0,238
		2016	2.658.880.192.634	12.962.684.567.700	0,205
		2017	2.658.880.192.634	14.710.544.585.000	0,181
		2018	2.600.869.801.463	15.563.225.731.000	0,167

32	RUIS	2015	1.567.528.407.724	10.253.812.135.500	0,153
		2016	1.291.620.298.461	9.565.423.272.100	0,135
		2017	1.098.355.595.435	8.559.413.049.100	0,128
		2018	1.262.736.955.046	8.355.589.171.400	0,151
33	SRTG	2015	6.454.928.000.000	7.031.300.000.000	0,918
		2016	7.417.855.000.000	8.324.400.000.000	0,891
		2017	3.892.838.000.000	11.109.400.000.000	0,350
		2018	1.177.221.000.000	9.286.000.000.000	0,127
34	SUPR	2015	1.788.109.000.000	8.569.600.000.000	0,209
		2016	2.098.976.000.000	10.073.400.000.000	0,208
		2017	1.896.104.000.000	10.481.700.000.000	0,181
		2018	1.869.883.000.000	10.511.300.000.000	0,178
35	TBLA	2015	5.200.049.000.000	12.298.600.000.000	0,423
		2016	6.353.676.000.000	12.857.300.000.000	0,494
		2017	8.646.827.000.000	16.892.300.000.000	0,512
		2018	8.421.417.000.000	16.977.000.000.000	0,496
36	TGKA	2015	492.329.511.303	13.066.673.679.500	0,038
		2016	9.571.670.206.648	13.729.911.453.000	0,697
		2017	10.008.466.540.692	13.589.173.789.900	0,737
		2018	12.905.948.257.813	14.075.285.282.900	0,917
37	TINS	2015	6.778.627.000.000	21.053.800.000.000	0,322
		2016	6.780.503.000.000	27.469.100.000.000	0,247
		2017	8.996.166.000.000	31.581.700.000.000	0,285

		2018	10.880.773.000.000	33.554.800.000.000	0,324
38	SKBM	2015	1.338.007.921.425	3.354.534.982.200	0,399
		2016	111.336.107.794	4.119.994.103.800	0,027
		2017	1.799.897.627.319	4.959.989.158.500	0,363
		2018	1.907.075.918.448	5.312.014.977.700	0,359

Lampiran 6 : Structural Capital Efficiency

NO	KODE PERUSAHAAN	TAHUN	STRUCTURAL CAPITAL EFFICIENCY		
			VA	SC	SCE
1	ALDO	2015	506.894.139.360	483.351.837.239	0,954
		2016	1.112.172.747.826	1.078.453.120.856	0,97
		2017	696.803.954.287	33.870.169.183	0,049
		2018	777.076.655.770	741.905.314.740	0,955
2	BOLT	2015	830.916.272.926	787.085.261.306	0,947
		2016	1.015.199.388.957	961.892.466.798	0,947
		2017	1.012.528.295.518	949.937.148.211	0,938
		2018	1.149.543.506.174	1.090.413.849.271	0,949
3	CEKA	2015	3.497.836.303.686	3.463.386.824.716	0,990
		2016	4.110.618.649.582	4.084.658.613.173	0,994
		2017	4.233.551.080.679	4.206.479.455.736	0,994
		2018	3.605.764.993.616	3.566.556.481.148	0,989
4	CINT	2015	299.691.096.555	273.672.053.240	0,913
		2016	312.679.058.469	283.109.701.728	0,905
		2017	350.508.513.081	317.512.955.116	0,906
		2018	349.252.398.613	312.654.497.496	0,895
5	DPNS	2015	122.585.700.752	11.500.820.171	0,094
		2016	312.679.058.469	302.267.116.903	0,967
		2017	111.000.059.382	100.113.369.317	0,902
		2018	146.452.567.516	133.423.142.944	0,911
6	GGRM	2015	690.631.530.000	607.252.430.000	0,879
		2016	747.258.170.000	657.441.070.000	0,880
		2017	6.553.642.000	5.598.437.000	0,854
		2018	94.075.406.000	92.943.011.000	0,988
7	INAI	2015	1.359.122.959.707	1.325.791.051.497	0,975

		2016	1.254.115.914.440	1.217.575.627.754	0,971
		2017	937.023.508.922	901.455.454.933	0,962
		2018	1.112.172.744.826	1.065.753.432.108	0,958
8	KBLM	2015	954.985.296.557	944.174.207.340	0,989
		2016	975.158.875.352	966.146.154.503	0,991
		2017	1.196.756.794.175	1.184.751.895.868	0,990
		2018	1.217.164.323.729	1.203.715.184.383	0,989
9	KDSI	2015	1.705.391.497.827	1.641.515.319.340	0,963
		2016	1.990.470.475.186	1.927.358.077.850	0,968
		2017	2.237.163.206.592	2.166.027.494.341	0,968
		2018	2.316.922.405.812	2.233.398.752.399	0,964
10	LMSH	2015	172.477.148.915	167.936.888.977	0,974
		2016	1.572.597.811.289	1.567.962.293.319	0,997
		2017	221.371.626.934	216.045.269.789	0,976
		2018	238.043.834.230	232.532.904.191	0,977

11	MDKI	2015	333.555.918.335	327.112.475.879	0,981
		2016	335.810.950.390	327.808.283.628	0,976
		2017	362.587.000.000	349.792.000.000	0,965
		2018	399.178.000.000	380.529.000.000	0,953
12	NIPS	2015	971.749.138.000	957.518.396.000	0,985
		2016	1.026.289.362.000	1.011.487.371.000	0,986
		2017	1.039.698.225.000	1.018.135.948.000	0,979
		2018	779.504.720.000	760.189.326.000	0,975
13	PICO	2015	697.090.871.270	690.285.407.234	0,990
		2016	699.515.765.679	690.723.895.896	0,987
		2017	765.516.854.983	758.321.780.383	0,991
		2018	765.516.854.983	756.071.078.137	0,988
14	PYFA	2015	202.519.791.019	189.869.978.682	0,938
		2016	202.477.137.762	188.550.821.691	0,931
		2017	206.501.578.686	189.878.112.593	0,919
		2018	234.321.632.595	218.362.975.844	0,932
15	SKBM	2015	1.338.007.921.425	1.304.462.571.603	0,975
		2016	1.464.636.107.794	1.423.436.166.756	0,972
		2017	1.795.897.627.319	1.746.297.735.734	0,972
		2018	1.907.075.918.448	1.853.955.768.671	0,972

16	SKLT	2015	712.760.736.156	680.135.436.524	0,954
		2016	790.633.358.529	750.861.790.548	0,950
		2017	872.758.417.808	829.321.482.247	0,950
		2018	999.567.823.342	952.345.906.072	0,953
17	SMSM	2015	2.806.959.000.000	2.723.405.000.000	0,970
		2016	2.884.990.000.000	2.783.243.000.000	0,965
		2017	3.340.429.000.000	3.227.589.000.000	0,966
		2018	3.920.125.000.000	3.790.751.000.000	0,967
18	SRSN	2015	518.715.949.000	491.431.457.000	0,947
		2016	484.764.395.000	458.156.958.000	0,945
		2017	504.077.551.000	475.130.168.000	0,943
		2018	587.281.785.000	573.818.394.000	0,977
19	TRST	2015	2.214.998.645.067	2.189.211.428.936	0,988
		2016	2.214.998.645.067	2.189.763.738.606	0,989
		2017	2.321.236.716.320	2.312.912.226.101	0,997
		2018	2.606.442.495.809	2.599.636.172.013	0,997
20	ULTJ	2015	4.363.024.858.357	4.293.182.469.716	0,984
		2016	4.669.521.440.051	4.599.679.051.410	0,985
		2017	4.870.815.000.000	4.777.987.000.000	0,981
		2018	5.449.777.000.000	5.336.066.000.000	0,979
21	WIIM	2015	1.762.424.792.728	1.700.736.313.916	0,965
		2016	1.604.355.444.007	1.536.994.685.286	0,958
		2017	1.391.425.218.996	1.320.036.261.703	0,949
		2018	1.322.106.350.358	1.248.035.177.439	0,944
22	AKRA	2015	18.133.139.347	17.774.659.062	0,980
		2016	14.945.372.126	14.595.662.323	0,977
		2017	17.965.637.991	17.623.133.990	0,981
		2018	23.364.549.317	22.977.986.199	0,983
23	GWSA	2015	806.991.514.242	752.651.007.407	0,933
		2016	108.905.369.730	73.447.653.889	0,674
		2017	815.437.378.437	749.043.233.403	0,919
		2018	96.370.452.881	33.078.533.565	0,343
24	KIJA	2015	2.924.109.645.148	2.737.047.082.456	0,936
		2016	2.668.620.215.318	2.497.276.845.646	0,936
		2017	2.744.611.267.300	2.544.729.325.461	0,927
		2018	2.471.070.451.271	2.268.897.237.226	0,918
25	MIDI	2015	71.211.690.000	62.493.690.000	0,878

		2016	8.037.299.000	1.300.839.000	0,162
		2017	9.331.132.000	8.023.772.000	0,860
		2018	10.171.565.000	8.772.945.000	0,862
26	MPMX	2015	16.563.913.000	9.827.453.000	0,593
		2016	16.563.913.000	9.827.453.000	0,593
		2017	13.833.384.000	10.519.464.000	0,760
		2018	15.372.522.000	11.444.842.000	0,744
27	MTDL	2015	9.836.604.000	7.792.304.000	0,792
		2016	9.915.608.000	7.604.278.000	0,767
		2017	10.681.856.000	8.173.606.000	0,765
		2018	12.560.669.000	9.769.029.000	0,778
28	PUDP	2015	125.976.851.429	117.105.949.720	0,930
		2016	133.745.005.061	124.924.709.566	0,934
		2017	128.335.537.178	118.676.370.498	0,925
		2018	78.284.051.036	65.922.973.443	0,842

29	RDTX	2015	410.341.859.224	402.816.123.494	0,982
		2016	392.741.054.737	384.174.369.041	0,978
		2017	382.019.665.613	372.026.875.840	0,974
		2018	386.507.914.196	372.323.786.375	0,963
30	SSIA	2015	4.519.700.006.331	4.301.839.397.021	0,952
		2016	3.452.565.157.228	3.208.989.154.064	0,929
		2017	2.942.217.026.917	2.695.774.583.575	0,916
		2018	3.329.148.704.470	3.038.645.914.297	0,913
31	TCID	2015	2.735.740.901.195	1.586.862.580.365	0,580
		2016	2.658.880.192.634	1.362.611.735.864	0,512
		2017	2.658.880.192.634	1.187.825.734.134	0,447
		2018	2.600.869.801.463	1.044.547.228.363	0,402
32	RUIS	2015	1.567.628.407.724	542.247.194.174	0,346
		2016	1.291.620.298.461	335.077.971.251	0,259
		2017	1.098.355.595.435	242.414.290.525	0,221
		2018	1.262.736.955.046	427.178.037.906	0,338
33	SRTG	2015	6.454.626.000.000	5.751.496.000.000	0,891
		2016	7.417.855.000.000	6.585.415.000.000	0,888
		2017	3.892.888.000.000	2.781.978.000.000	0,715
		2018	1.177.221.000.000	248.621.000.000	0,211
34	SUPR	2015	1.788.109.000.000	931.149.000.000	0,521

		2016	2.098.976.000.000	1.091.636.000.000	0,520
		2017	1.896.104.000.000	847.934.000.000	0,447
		2018	1.869.883.000.000	818.753.000.000	0,438
35	TBLA	2015	5.200.043.000.000	3.970.183.000.000	0,763
		2016	6.353.676.000.000	5.067.946.000.000	0,798
		2017	8.646.827.000.000	6.957.597.000.000	0,805
		2018	8.421.417.000.000	6.723.717.000.000	0,798
36	TGKA	2015	492.329.511.303	361.662.774.508	0,735
		2016	9.571.670.206.648	8.198.679.061.348	0,857
		2017	10.008.466.540.692	8.649.549.161.702	0,864
		2018	12.905.948.257.813	11.498.419.729.523	0,891
37	TINS	2015	6.778.627.000.000	4.673.247.000.000	0,689
		2016	6.780.503.000.000	4.033.593.000.000	0,595
		2017	8.996.166.000.000	5.837.996.000.000	0,649
		2018	10.880.773.000.000	7.525.293.000.000	0,692

38	SKBM	2015	1.338.007.921.425	1.002.554.423.205	0,749
		2016	1.171.336.187.794	770.138.166.756	0,63
		2017	1.799.897.627.319	1.303.898.711.469	0,724
		2018	1.907.075.918.448	1.375.874.420.678	0,721

Lampiran 7 : Capital Employed Efficiency

NO	KODE PERUSAHAAN	TAHUN	Capital Employed Efficiency		
			VA	CE	CEE
1	ALDO	2015	506.394.139.360	1.709.290.268.130	0,296
		2016	1.112.172.744.826	2.008.879.004.220	0,554
		2017	696.803.954.287	3.822.737.599.460	0,182
		2018	777.076.655.770	3.886.785.778.280	0,200
2	BOLT	2015	830.916.272.926	7.605.291.990.780	0,109
		2016	1.015.199.388.957	8.143.249.803.520	0,125
		2017	1.012.528.295.518	2.678.353.873.670	0,378

		2018	1.149.543.506.144	2.777.085.990.010	0,414
3	CEKA	2015	3.497.836.303.686	6.398.935.143.520	0,547
		2016	4.110.618.649.582	8.879.201.137.280	0,463
		2017	4.233.551.080.679	42.187.664.000.000	0,100
		2018	3.605.764.993.616	4.513.328.500.000	0,799
4	CINT	2015	299.691.096.555	3.150.733.119.140	0,095
		2016	312.679.058.469	326.429.838.956	0,958
		2017	350.508.553.081	2.774.046.707.500	0,126
		2018	349.252.398.613	3.038.839.312.470	0,115
5	DPNS	2015	122.585.700.752	2.632.644.035.850	0,047
		2016	312.679.058.469	2.412.960.790.440	0,130
		2017	111.000.059.382	791.428.577.199	0,140
		2018	146.452.567.516	821.471.284.053	0,178
6	GGRM	2015	690.631.530.000	3.800.790.900.000	0,182
		2016	747.258.170.000	3.956.422.800.000	0,189
		2017	6.553.643.000	419.784.286.104	0,016
		2018	94.075.406.000	485.539.501.101	0,194

7	INAI	2015	1.359.122.959.707	2.398.209.026.570	0,567
		2016	1.734.115.914.440	2.580.166.026.730	0,486
		2017	937.028.508.922	1.296.220.030.770	0,723
		2018	1.112.172.744.826	1.326.922.082.900	0,838
8	KBLM	2015	954.985.296.557	2.964.753.800.060	0,322
		2016	975.158.875.352	3.206.552.772.640	0,304
		2017	196.756.794.175	7.624.630.000.000	0,157
		2018	1.217.164.823.729	8.314.520.000.000	0,146
9	KDSI	2015	1.705.391.497.827	3.789.212.890.740	0,450
		2016	1.990.470.475.186	4.197.842.861.040	0,474
		2017	2.237.163.206.592	8.795.125.700.000	0,254
		2018	2.316.922.405.812	9.684.161.920.000	0,239
10	LMSH	2015	172.477.148.915	1.124.413.771.440	0,153
		2016	1.572.597.811.289	11.731.646.912.200	0,134
		2017	221.371.626.934	265.842.864.248	0,833
		2018	238.043.834.230	299.561.177.628	0,795
11	MDKI	2015	333.555.918.335	1.324.311.224.730	0,252
		2016	335.810.950.390	2.432.767.702.230	0,138

		2017	362.587.000.000	762.463.000.000	0,476
		2018	399.178.000.000	831.452.000.000	0,480
12	NIPS	2015	971.749.138.000	6.090.026.790.000	0,160
		2016	1.026.289.362.000	8.425.808.940.000	0,122
		2017	1.039.698.225.000	8.795.125.700.000	0,118
		2018	779.504.720.000	968.416.192.000	0,805
13	PICO	2015	697.090.871.270	2.470.909.843.130	0,282
		2016	699.515.765.679	2.658.428.642.480	0,263
		2017	765.516.854.983	2.796.837.502.370	0,274
		2018	765.516.854.983	2.995.611.776.280	0,256
14	PYFA	2015	202.519.791.019	1.012.220.591.970	0,200
		2016	202.477.137.762	1.055.087.904.270	0,192
		2017	206.501.378.686	1.088.560.007.110	0,190
		2018	234.321.632.595	1.189.275.608.000	0,197
15	SKBM	2015	1.338.007.921.425	8.440.874.396.590	0,389
		2016	1.464.636.101.794	3.683.898.664.600	0,398
		2017	1.795.897.627.319	10.232.374.639.900	0,176
		2018	1.907.075.918.448	10.405.765.525.710	0,183
16	SKLT	2015	772.750.736.156	1.520.446.681.110	0,469
		2016	790.633.358.529	2.961.512.958.720	0,267
		2017	872.758.417.808	3.075.697.742.280	0,284
		2018	999.567.823.342	3.392.360.070.000	0,295
17	SMSM	2015	2.806.959.000.000	14.402.480.000.000	0,195
		2016	2.884.990.000.000	15.800.550.000.000	0,183
		2017	3.340.429.000.000	18.281.840.000.000	0,183
		2018	3.920.125.000.000	21.502.770.000.000	0,182
18	SRSN	2015	518.715.949.000	3.400.798.370.000	0,153
		2016	484.764.395.000	4.020.536.330.000	0,121
		2017	504.077.551.000	4.155.058.990.000	0,121
		2018	587.281.785.000	4.777.880.160.000	0,123
19	TRST	2015	2.214.998.645.067	19.569.206.900.540	0,113
		2016	2.214.998.645.067	19.323.551.840.140	0,115
		2017	2.321.236.716.320	19.755.694.974.860	0,117
		2018	2.606.442.495.809	22.373.846.161.220	0,116
20	ULTJ	2015	4.363.024.858.357	27.975.056.939.220	0,156

		2016	4.669.521.440.051	34.892.334.947.830	0,134
		2017	4.870.813.000.000	41.977.110.000.000	0,116
		2018	5.449.777.000.000	47.749.560.000.000	0,114
21	WIIM	2015	1.762.424.792.728	9.437.089.809.060	0,187
		2016	1.604.356.444.007	9.910.933.918.040	0,162
		2017	1.391.425.218.996	9.780.913.611.110	0,142
		2018	1.322.106.350.358	10.052.368.026.650	0,132
22	AKRA	2015	18.133.139.347	55.108.507.380	0,329
		2016	14.945.372.126	61.896.287.540	0,241
		2017	17.965.657.991	75.919.314.770	0,237
		2018	23.364.549.317	67.727.716.870	0,345
23	GWSA	2015	806.901.514.242	6.268.945.784.180	0,129
		2016	108.905.369.730	6.423.967.755.663	0,017
		2017	815.437.378.437	6.676.500.397.347	0,122
		2018	96.370.452.881	6.893.543.754.696	0,014
24	KIA	2015	2.924.109.645.146	4.977.754.270.587	0,587
		2016	2.668.620.215.318	5.638.490.580.801	0,473
		2017	2.744.611.267.300	5.900.249.238.562	0,465
		2018	2.471.070.431.271	6.052.506.878.193	0,408

25	MIDI	2015	71.211.690.000	73.570.500.000	0,968
		2016	8.037.299.000	8.951.050.000	0,898
		2017	9.331.132.000	92.287.000.000	0,101
		2018	10.171.565.000	10.808.210.000	0,941
26	MPMX	2015	16.563.913.000	53.402.470.000	0,310
		2016	16.563.913.000	56.474.720.000	0,293
		2017	13.833.384.000	46.250.450.000	0,299
		2018	15.372.522.000	87.694.700.000	0,175
27	MTDL	2015	9.836.604.000	29.791.400.000	0,330
		2016	9.915.608.000	33.403.700.000	0,297
		2017	10.681.856.000	33.332.300.000	0,320
		2018	12.560.669.000	32.901.000.000	0,382
28	PUDP	2015	125.976.851.429	310.154.783.362	0,406
		2016	133.746.005.061	329.529.518.376	0,406
		2017	128.335.537.178	334.628.973.747	0,384
		2018	78.284.051.036	338.175.836.344	0,231

29	RDTX	2015	410.341.859.224	1.589.564.948.731	0,258
		2016	392.741.054.737	1.828.463.127.984	0,215
		2017	382.019.665.613	2.054.961.766.461	0,186
		2018	386.507.914.196	2.313.423.014.628	0,167
30	SSIA	2015	4.519.700.006.331	42.327.659.776.220	0,107
		2016	3.452.565.157.228	4.135.415.459.092	0,835
		2017	2.942.217.026.917	3.960.793.010.172	0,743
		2018	3.329.148.704.470	3.897.246.916.704	0,854
31	TCID	2015	2.735.740.901.195	17.146.096.667.000	0,160
		2016	2.658.880.192.634	17.831.585.073.250	0,149
		2017	2.658.880.192.634	18.583.263.364.240	0,143
		2018	2.600.869.801.463	19.724.631.651.390	0,132
32	RUIS	2015	1.557.628.407.724	1.629.571.876.240	0,962
		2016	1.291.620.298.461	1.786.840.041.260	0,723
		2017	1.098.355.595.435	1.899.028.751.580	0,578
		2018	1.262.736.955.046	1.983.262.627.490	0,637
33	SRTG	2015	6.454.626.000.000	11.480.784.000.000	0,562
		2016	7.417.855.000.000	193.565.970.000.000	0,038
		2017	3.892.888.000.000	22.287.559.000.000	0,175
		2018	1.177.221.000.000	15.964.248.000.000	0,074

34	SUPR	2015	1.788.109.000.000	4.814.536.000.000	0,371
		2016	2.098.976.000.000	4.688.384.000.000	0,448
		2017	1.896.104.000.000	4.093.410.000.000	0,463
		2018	1.869.883.000.000	2.969.905.000.000	0,630
35	TBLA	2015	5.200.043.000.000	28.784.770.000.000	0,181
		2016	6.353.676.000.000	34.206.150.000.000	0,186
		2017	8.646.827.000.000	24.345.210.000.000	0,355
		2018	8.421.417.000.000	18.785.120.000.000	0,448
36	TGKA	2015	492.329.511.303	82.806.749.857.900	0,006
		2016	9.571.670.206.648	92.985.305.369.300	0,103
		2017	10.008.466.540.692	106.649.875.585.000	0,094
		2018	12.905.948.257.813	123.551.238.705.300	0,104
37	TINS	2015	6.778.627.000.000	53.710.680.000.000	0,126
		2016	6.780.503.000.000	56.536.850.000.000	0,120
		2017	8.996.166.000.000	60.614.930.000.000	0,148

		2018	10.880.773.000.000	65.218.810.000.000	0,167
38	SKBM	2015	1.338.007.921.425	3.076.200.000.000	0,435
		2016	111.336.107.794	344.090.000.000	0,324
		2017	1.799.897.627.319	10.232.374.603.990	0,176
		2018	1.907.075.918.448	10.405.765.525.710	0,183

Lampiran 8 : Kinerja Keuangan

NO	KODE PERUSAHAAN	TAHUN	KINERJA KEUANGAN		
			TOTAL ASET SETELAH PAJAK	TOTAL ASET	ROA
1	ALDO	2015	24.079.122.338	366.040.819.198	0,066
		2016	25.229.505.223	410.330.576.602	0,061
		2017	29.035.395.397	498.701.656.995	0,058
		2018	42.506.275.523	526.129.315.163	0,081
2	BOLT	2015	157.459.698.308	918.617.353.270	0,171
		2016	108.483.415.987	938.141.687.362	0,116
		2017	93.225.252.756	1.188.798.795.362	0,078
		2018	75.738.099.614	1.312.376.999.120	0,058

3	CEKA	2015	106.549.446.980	1.485.826.210.015	0,072
		2016	249.697.013.626	1.425.964.152.418	0,175
		2017	107.420.886.839	1.392.636.444.501	0,077
		2018	92.649.656.775	1.168.956.042.706	0,079
4	CINT	2015	29.477.807.514	382.807.494.765	0,077
		2016	20.619.309.858	399.336.626.636	0,052
		2017	29.648.261.092	476.577.841.605	0,062
		2018	13.554.152.161	491.382.035.136	0,028
5	DPNS	2015	9.859.176.172	274.483.110.371	0,036
		2016	10.009.391.103	296.129.565.784	0,034
		2017	5.963.420.071	308.491.173.960	0,019
		2018	9.380.137.352	322.185.012.261	0,029
6	GGRM	2015	6.452.834.000.000	63.505.413.000.000	0,102
		2016	6.672.682.000.000	62.951.634.000.000	0,106

		2017	7.755.347.000.000	66.759.930.000.000	0,116
		2018	7.793.068.000.000	69.097.219.000.000	0,113
7	INAI	2015	28.615.673.167	1.330.259.296.537	0,022
		2016	35.552.975.244	1.339.032.413.455	0,027
		2017	38.651.704.520	1.213.916.545.120	0,032
		2018	40.463.141.352	1.400.683.598.096	0,029
8	KBLM	2015	12.760.365.612	654.385.717.061	0,019
		2016	21.245.022.916	639.091.366.917	0,033
		2017	43.994.949.645	1.235.198.847.468	0,036
		2018	40.675.096.628	1.298.358.478.375	0,031
9	KDSI	2015	114.705.632.930	1.177.093.668.866	0,097
		2016	47.127.349.067	1.142.273.020.550	0,041
		2017	68.965.208.549	1.328.291.727.616	0,052
		2018	76.761.902.211	1.391.416.464.512	0,055
10	LMSH	2015	19.444.433.950	133.782.751.041	0,145
		2016	6.252.814.811	162.828.169.250	0,038
		2017	12.867.113.850	161.163.426.840	0,080
		2018	2.886.727.390	160.027.280.153	0,018
11	MDKI	2015	53.314.941.190	303.256.272.848	0,176
		2016	87.476.994.985	331.740.032.203	0,264
		2017	47.099.000.000	867.451.000.000	0,054
		2018	93.788.000.000	914.065.000.000	0,037

12	NIPS	2015	30.671.339.000.000	1.547.720.090.000.000	0,020
		2016	65.683.137.000.000	1.777.956.390.000.000	0,037
		2017	44.110.825.000	1.697.962.447.000	0,023
		2018	3.098.888.000.000	2.134.385.642.000.000	0,001
13	PICO	2015	14.975.406.018	605.788.310.444	0,025
		2016	13.753.451.941	638.566.761.462	0,022
		2017	16.824.380.227	720.238.957.745	0,023
		2018	15.730.408.346	852.932.442.585	0,018
14	PYFA	2015	3.087.104.465	159.951.537.229	0,019
		2016	5.146.317.041	167.062.795.608	0,031
		2017	7.127.402.168	159.563.931.041	0,045
		2018	8.447.447.988	187.057.163.854	0,045
15	SKBM	2015	40.150.568.621	764.484.248.710	0,053

		2016	22.545.456.050	1.001.657.012.004	0,023
		2017	25.880.464.791	1.623.027.475.045	0,016
		2018	15.954.632.472	1.771.365.972.009	0,009
16	SKLT	2015	20.066.791.849	377.110.748.359	0,053
		2016	20.646.121.074	568.239.939.951	0,036
		2017	22.970.715.348	636.284.210.210	0,036
		2018	31.954.131.252	747.293.725.435	0,043
17	SMSM	2015	461.307.000.000	2.220.108.000.000	0,208
		2016	502.192.000.000	2.254.740.000.000	0,223
		2017	55.538.800.000	2.443.341.000.000	0,023
		2018	633.550.000.000	2.801.203.000.000	0,226
18	SRSN	2015	15.504.788.000.000	574.073.314.000.000	0,027
		2016	11.056.051.000.000	717.149.704.000.000	0,015
		2017	17.698.567.000.000	652.726.454.000.000	0,027
		2018	38.735.092.000.000	686.777.211.000.000	0,056
19	TRST	2015	25.314.103.403	1.357.359.499.954	0,008
		2016	38.794.866.940	32.905.962.242.860	0,010
		2017	38.199.681.742	3.332.905.936.010	0,011
		2018	63.193.899.099	4.264.901.587.125	0,015
20	ULTJ	2015	523.100.215.029	8.539.995.910.248	0,148
		2016	709.625.635.742	4.239.499.641.365	0,167
		2017	718.402.000.000	5.175.896.000.000	0,139
		2018	701.607.000.000	5.555.871.000.000	0,126

21	WIIM	2015	31.061.111.587	1.342.700.045.391	0,098
		2016	106.290.306.868	1.353.534.132.276	0,079
		2017	40.589.790.851	1.225.712.093.041	0,033
		2018	51.142.850.919	1.255.573.914.558	0,041
22	AKRA	2015	1.058.741.020	15.203.129.563	0,070
		2016	1.046.852.086	15.830.740.710	0,066
		2017	1.001.314.446	16.823.208.531	0,060
		2018	663.340.794	19.940.850.599	0,033
23	GWSA	2015	1.263.864.476.009	68.052.277.762.308	0,019
		2016	210.148.843.517	6.963.273.062.204	0,030
		2017	188.500.432.096	7.200.861.383.403	0,026
		2018	21.057.043.977	7.491.033.825.272	0,003

24	KIJA	2015	331.442.663.161	9.740.694.660.705	0,034
		2016	426.542.322.505	10.733.598.205.115	0,040
		2017	149.840.578.536	11.266.320.312.348	0,013
		2018	67.100.402.943	11.783.772.244.027	0,006
25	MIDI	2015	1.405.110.000.000	32.326.420.000.000	0,043
		2016	1.960.430.000.000	42.612.830.000.000	0,046
		2017	102.818.000.000	487.811.500.000	0,211
		2018	159.154.000	4.960.145.000	0,032
26	MPMX	2015	3.077.590.000.000	144.800.000.000.000	0,021
		2016	4.102.960.000.000	149.262.250.000.000	0,027
		2017	412.626.000.000	974.057.600.000	0,424
		2018	370.183.500	11.943.407.000	0,031
27	MTDL	2015	3.256.340.000.000	34.966.650.000.000	0,093
		2016	3.228.770.000.000	38.760.210.000.000	0,083
		2017	37.424.100.000	427.112.700.000	0,088
		2018	42.608.400.000	485.277.600.000	0,088
28	PUDP	2015	27.591.952.360	445.919.320.351	0,062
		2016	22.852.838.834	531.168.640.936	0,043
		2017	6.088.135.371	504.843.795.570	0,012
		2018	5.726.799.950	489.530.579.233	0,012
29	PDTX	2015	160.698.132.889	1.872.158.609.529	0,139
		2016	260.009.475.018	2.101.753.788.854	0,124
		2017	246.909.821.574	2.280.461.717.989	0,108
		2018	287.384.570.823	2.526.489.731.165	0,106

30	SSIA	2015	868.685.614.633	6.453.923.464.990	0,057
		2016	1.008.548.476.370	7.195.448.327.618	0,140
		2017	1.241.357.001.429	8.851.436.967.401	0,140
		2018	898.332.555.840	7.404.167.100.524	0,121
31	TCID	2015	544.474.278.014	2.082.096.848.703	0,262
		2016	162.059.596.347	2.185.101.038.101	0,074
		2017	179.126.382.068	2.361.807.189.430	0,076
		2018	173.049.442.756	2.445.143.511.801	0,071
32	RUIS	2015	41.281.106.302	1.091.753.891.437	0,038
		2016	26.070.316.770	979.132.450.762	0,027
		2017	20.992.363.433	959.347.737.750	0,022

		2018	27.055.086.453	990.372.318.692	0,027
33	SRTG	2015	1.451.612.000.000	16.701.440.000.000	0,087
		2016	5.703.425.000.000	25.144.272.000.000	0,227
		2017	3.161.638.000.000	26.629.593.000.000	0,119
		2018	613.483.200.000	20.114.874.000.000	0,030
34	SUPR	2015	1.368.750.000.000	13.738.747.000.000	0,100
		2016	237.129.000.000	14.019.294.000.000	0,017
		2017	330.962.000.000	12.610.068.000.000	0,026
		2018	1.223.843.000.000	11.670.481.000.000	0,105
35	TBLA	2015	200.783.000.000	9.283.775.000.000	0,022
		2016	621.011.000.000	12.596.824.000.000	0,049
		2017	978.696.000.000	14.354.225.000.000	0,068
		2018	754.380.000.000	16.339.916.000.000	0,047
36	TGKA	2015	196.049.612.474	2.646.310.796.777	0,074
		2016	211.153.019.175	2.686.030.338.104	0,079
		2017	254.951.552.937	2.924.962.977.878	0,087
		2018	318.607.055.495	3.485.510.411.961	0,091
37	TINS	2015	1.015.610.000.000	9.279.683.000.000	0,109
		2016	283.049.000.000	9.545.631.000.000	0,030
		2017	50.891.400.000	1.876.309.000.000	0,027
		2018	574.843.000.000	15.117.948.000.000	0,038
38	SKBM	2015	40.150.568.620	764.484.248.710	0,053
		2016	22.545.456.050	1.001.657.012.004	0,023
		2017	25.880.464.791	1.623.027.475.045	0,016
		2018	159.546.324.770	1.771.365.972.009	0,090

Lampiran 9 : Hasil Output Spss

A. Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
Kinerja_Keuangan	105	,001	,264	,07119	,054196
Kepemilikan_Manajerial	105	,007	,766	,18130	,178785
Kepemilikan_Institusional	105	,051	,940	,60917	,207360
Dewan_Komisaris_Independen	105	,200	,667	,38478	,088338
Human_Capital_Efficiency	105	,005	,122	,03387	,026820
Structural_Capital_Efficiency	105	,792	,991	,94962	,037817
Capital_Employed_Efficiency	105	,016	,968	,31866	,234849
Valid N (listwise)	105				

B. Hasil Uji Asumsi Klasik

1. Uji Normalitas Data

One-Sample Kolmogorov-Smirnov Test

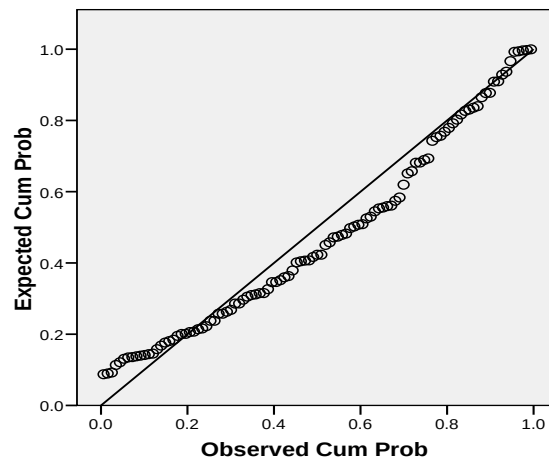
	Unstandardized Residual
N	105
Normal Parameters ^{a,b}	
Mean	,0000000
Std. Deviation	,05084556
Most Extreme Differences	
Absolute	,114
Positive	,114
Negative	-,081
Kolmogorov-Smirnov Z	1,163
Asymp. Sig. (2-tailed)	,134

a. Test distribution is Normal.

b. Calculated from data.

Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Kinerja_Keuangan



2. Uji Multikolinearitas

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,115	,175		,659	,512		
	Kepimilikan_Manajerial	-,051	,030	-,168	-1,667	,099	,888	1,126
	Kepimilikan_Institusional	-,079	,027	-,303	-2,944	,004	,849	1,177
	Dewan_Komisaris_Independen	,078	,063	,126	1,239	,218	,863	1,158
	Human_Capital_Efficiency	-,030	,253	-,015	-,117	,907	,574	1,741
	Structural_Capital_Efficiency	,000	,182	,000	-,001	,999	,554	1,804
	Capital_Employed_Efficiency	-,047	,023	-,205	-2,096	,039	,939	1,065

a. Dependent Variable: Kinerja_Keuangan

3. Uji Autokorelasi

Model Summary^b

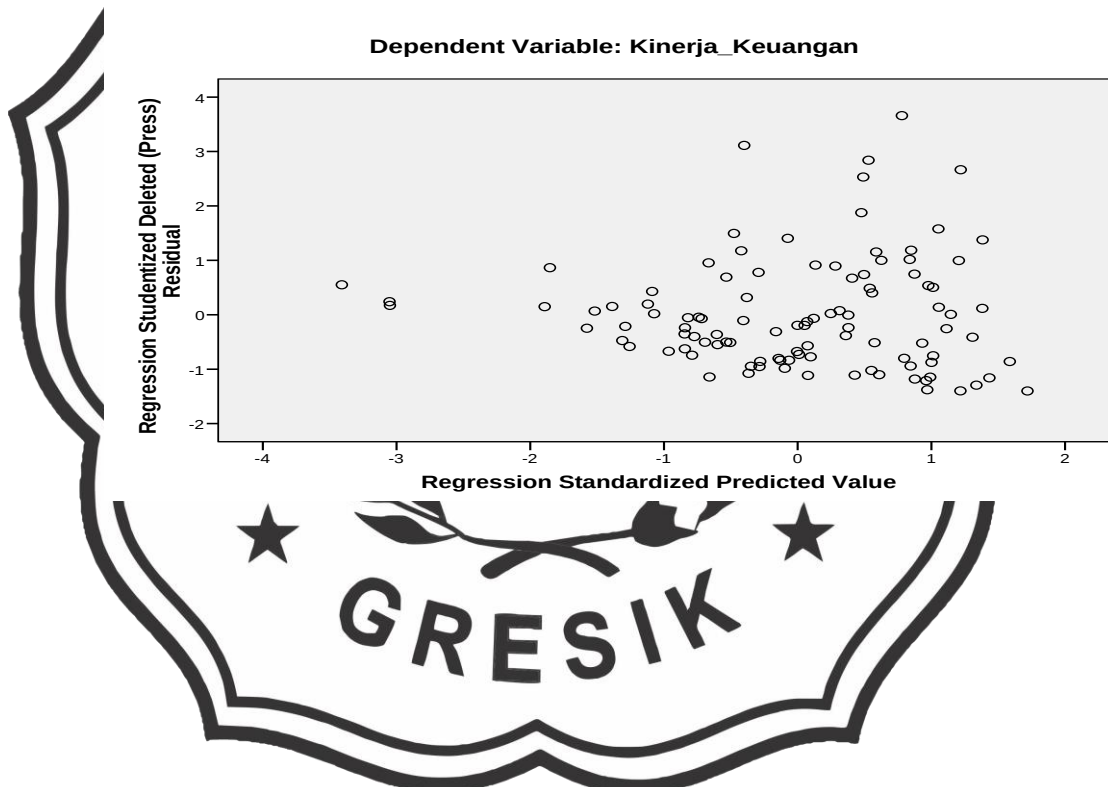
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,346 ^a	,120	,066	,052379	1,903

a. Predictors: (Constant), Capital_Employed_Efficiency, Kepimilikan_Institusional, Structural_Capital_Efficiency, Kepimilikan_Manajerial, Dewan_Komisaris_Independen, Human_Capital_Efficiency

b. Dependent Variable: Kinerja_Keuangan

4. Uji Heteroskedastisitas

Scatterplot



C. Hasil Uji Hipotesis

Uji Simultan F

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,037	6	,006	2,224	,047 ^a
	Residual	,269	98	,003		
	Total	,305	104			

- a. Predictors: (Constant), Capital_Employed_Efficiency, Kepimilikan_Institusional, Structural_Capital_Efficiency, Kepimilikan_Manajerial, Dewan_Komisaris_Independen, Human_Capital_Efficiency
- b. Dependent Variable: Kinerja_Kuangan

Uji Parsial (Uji t)

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	,115	,175		,659	,512		
	Kepimilikan_Manajerial	-,051	,030	-,168	-1,667	,099	,888	1,126
	Kepimilikan_Institusional	-,079	,027	-,303	-2,944	,004	,849	1,177
	Dewan_Komisaris_Independen	,078	,063	,126	1,239	,218	,863	1,158
	Human_Capital_Efficiency	-,030	,253	-,015	-,117	,907	,574	1,741
	Structural_Capital_Efficiency	,000	,182	,000	-,001	,999	,554	1,804
	Capital_Employed_Efficiency	-,047	,023	-,205	-2,096	,039	,939	1,065

- a. Dependent Variable: Kinerja_Kuangan



PRODI AKUNTANSI
FAKULTAS EKONOMI DAN BISNIS
UNIVERSITAS MUHAMMADIYAH GRESIK



BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2019 / 2020
Nomer : 160/II.3.UMG/Akun/E/2019

Pada hari ini Jum'at, Tanggal 26 Juni 2020, pukul 12.30 - 14.00. Telah dilaksanakan Ujian Sidang Skripsi
Pada Mahasiswa :

Nama Mahasiswa : Ainun Solekhah
NIM : 16 321 009
Judul Skripsi : Karakteristik Corporate Governance dan Intellectual Capital Pada Kinerja Keuangan

Dosen Pembimbing I : Anwar Hariyono, SE., M.Si
Dosen Pembimbing II : -
Penguji I : Dr. Tumirin, SE., M.Si
Penguji II : Suwandi, S.E., MA

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Anwar Hariyono, SE., M.Si	Ketua	
2	-	Sekretaris	
3	Dr. Tumirin, SE., M.Si	Anggota	
4	Suwandi, S.E., MA	Anggota	

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :

Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)

Mengetahui,
Ketua Program Studi,

Syariful S.E., MM

Catatan :
*) Coret yang tidak perlu

Gresik, 26 Juni 2020,
Ketua Tim Penguji,

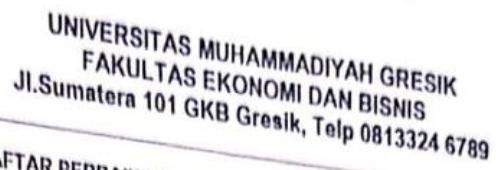
Anwar Hariyono, SE., M.Si

AKREDITASI BAN-PT

1074/SK/BAN-PT/Akred/SIX/2015
19 September 2015

The Power of Islamic Entrepreneurship

Jl. Sumatera 101 Gresik Kota Baru (GKB) Gresik, 61121 Telp: (031) 3951414, Fax: (031) 3952585 Website: <http://www.umg.ac.id>, Email: info@umg.ac.id



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

Nama Penyaji	: Ainun Solekhal
NIM	: 16 321 009
Program Studi	: Akuntansi
Hari / Tanggal	: Jum'at, 26 Juni 2020
Pembimbing I	: Anwar Harluyo, SE., M.Si

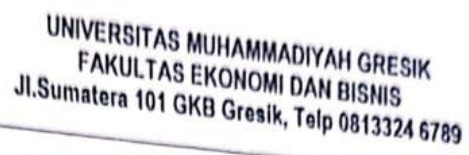


Keterangan :

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

Mengetahui,
Pembimbing I

Anwar Hariyono, SE., M.Si



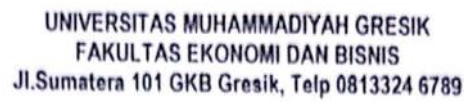
DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GENAP 2019 / 2020

Nama Penyaji : Ainun Solekhah
NIM : 16 321 009
Program Studi : Akuntansi
Hari / Tanggal : Jum'at, 26 Juni 2020
Penguji I : Dr. Tumirin, SE., M.Si

[illegible]

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

Dr/Tumirin, SE., M.Si



Nama Penyaji : Ainun Solekha
NIM : 16 321 009
Program Studi : Akuntansi
Hari / Tanggal : Jum'at, 26 Juni 2020
Penguji 1 : Suwandl, S.E., MA

[illegible]

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



Suwandi, S.E., MA



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

PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Ainun Solekhah
NIM : 16 321 009
Program Studi : Akuntansi
Judul Skripsi : Karakteristik Corporate Governance dan Intellectual Capital Pada Kinerja Keuangan

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Anwar Hariyono, SE., M.Si	1. 	1. 10/8/20
2. -	2. 	2. -
3. Dr. Tumirin, SE., M.Si	3. 	3. 28-7-2020
4. Suwandi, S.E., MA	4. 	4. 3-8-20

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



LANGUAGE CENTER

MUHAMMADIYAH UNIVERSITY OF GRESIK

Jl. Sumatera 101 Kompleks Gresik Kota Baru , Telp. 031-3951414 Fax. 031-3952585, Gresik 61121

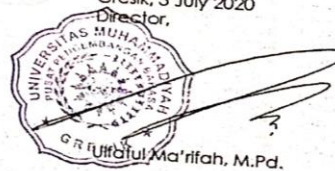
ENGLISH PROFICIENCY TEST SCORE RECORD

NAME : AINUN SOLEKHAH
ID NUMBER : 16321009
TEST INSTITUTION : MUHAMMADIYAH UNIVERSITY OF GRESIK
TEST DATE : 2 JULY 2020

LISTENING COMPREHENSION			STRUCTURE & WRITTEN EXPRESSION			READING COMPREHENSION & VOCAB		
MAX. SCORE	RAW SCORE	CONV. SCORE	MAX. SCORE	RAW SCORE	CONV. SCORE	MAX. SCORE	RAW SCORE	CONV. SCORE
68	18	43	67	16	40	67	17	37

TOEFL EQV. SCORE : 400
LEVEL : INTERMEDIATE

LEVELS OF PROFICIENCY
> 550 : Special Advanced
501 – 550: Advanced
426 – 500: Pre-Advanced
351 – 425: Intermediate
200 – 350: Pre-Intermediate
< 200 : Elementary

Gresik, 3 July 2020
Director,

Ulfatul Ma'rifah, M.Pd.