

Lampiran 1
Distribusi Sampel Penelitian

LAMPIRAN – LAMPIRAN

No	Keterangan	Jumlah
1	Perusahaan manufaktur yang terdaftar di BEI dan menerbitkan laporan keuangan dari tahun 2017-2019	144
2	Perusahaan yang delisting serta tidak melakukan merger dan akuisisi pada kurun waktu tahun 2017-2019	56
3	Jumlah sampel	88

Lampiran 2

Sampel Perusahaan Lulus Kriteria 2017-2019



NO	kode	NAMA PERUSAHAAN	NO	kode	NAMA PERUSAHAAN
1	AMFG	Asahimas Flat Glass Tbk	45	AUTO	Astra Otoparts Tbk
2	ARNA	Arwana Citramulia Tbk	46	BRAM	Indo Kordsa Tbk
3	IKAI	Intikeramik Alamasri Industri Tbk	47	GDYR	Goodyear Indonesia Tbk
4	KIAS	Keramika Indonesia Assosiasi Tbk	48	GJTL	Gajah Tunggal Tbk
5	TOTO	Surya Toto Indonesia Tbk	49	IMAS	Indomobil Sukses Internasional Tbk
6	ALKA	Alakasa Industrindo Tbk	50	INDS	Indospring Tbk
7	ALMI	Alumindo Light Metal Industry Tbk	51	MASA	Multistrada Arah Sarana Tbk
8	BTON	Betonjaya Manunggal Tbk	52	SMSM	Selamat Sempurna Tbk
9	CTBN	Citra Tubindo Tbk	53	UNIT	Nusantara Inti Corpora Tbk
10	GDST	Gunawan Dianjaya Steel Tbk	54	BIMA	Primarindo Asia Infrastructure Tbk
11	INAI	Indal Aluminium Industry Tbk	55	JECC	Jembo Cable Company Tbk
12	JKSW	Jakarta Kyoei Steel Works Tbk	56	KBLI	KMI Wire and Cable Tbk
13	KRAS	Krakatau Steel (Persero) Tbk	57	KBLM	Kabelindo Murni Tbk
14	LION	Lion Metal Works Tbk	58	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
15	LMSH	Lionmesh Prima Tbk	59	VOKS	Voksel Electric Tbk
16	NIKL	Pelat Timah Nusantara Tbk	60	PTSN	Sat Nusapersada Tbk
17	PICO	Pelangi Indah Canindo Tbk	61	ADES	Akasha Wira International Tbk Tbk
18	TBMS	Tembaga Mulia Semanan Tbk	62	CEKA	PT Wilmar Cahaya Indonesia Tbk.
19	BRPT	Barito Pacific Tbk	63	DLTA	Delta Djakarta Tbk
20	DPNS	Duta Pertiwi Nusantara Tb	64	ICBP	Indofood CBP Sukses Makmur Tbk
21	EKAD	Ekadharna International Tbk	65	INDF	Indofood Sukses Makmur Tbk
22	INCI	Intanwijaya Internasional Tbk	66	MLBI	Multi Bintang Indonesia Tbk
23	SRSN	Indo Acidatama Tbk	67	MYRx	Hanson International Tbk
24	TPIA	PT Chandra Asri Petrochemical Tbk	68	PSDN	Prasidha Aneka Niaga Tbk
25	UNIC	Unggul Indah Cahaya Tbk	69	ROTI	PT Nippon Indosari Corpindo Tbk
26	AKPI	Argha Karya Prima Ind. Tbk	70	SKLT	Sekar Laut Tbk
27	APLI	Asiaplast Industries Tbk	71	ULTJ	Ultra Jaya Milk Industry Tbk
28	BRNA	Berlina Tbk	72	GGRM	Gudang Garam Tbk
29	FPNI	PT Lotte Chemical Titan Tbk.	73	HMSP	HM Sampoerna Tbk
30	IPOL	Indopoly Swakarsa Industry Tbk	74	RMBA	Bentoel International Investama Tbk
31	TRST	Trias Sentosa Tbk	75	DVLA	Darya-Varia Laboratoria Tbk
32	YPAS	Yanaprima Hastapersada Tbk	76	KAEF	Kimia Farma (Persero) Tbk
33	CPIN	Charoen Pokphand Indonesia Tbk	77	KLBF	Kalbe Farma Tbk
34	JPFA	JAPFA Comfeed Indonesia Tbk	78	MERK	Merck Tbk
35	MAIN	Malindo Feedmill Tbk	79	PYFA	Pyridam Farma Tbk
36	SIPD	Sierad Produce Tbk	80	SCPI	Merck Sharp Dohme Pharma Tbk
37	SULI	PT SLJ Global Tbk	81	TSPC	Tempo Scan Pacific Tbk
38	ALDO	Alkindo Naratama Tbk	82	MBTO	Martina Berto Tbk
39	FASW	Fajar Surya Wisesa Tbk	83	MRAT	Mustika Ratu Tbk
40	INKP	Indah Kiat Pulp & Paper Tbk	84	TCID	Mandong Indonesia Tbk
41	INRU	Toba Pulp Lestari Tbk	85	UNVR	Unilever Indonesia Tbk
42	SPMA	Suparma Tbk	86	KDSI	Kedawung Setia Industrial Tbk
43	TKIM	Pabrik Kertas Tjiwi Kimia Tbk	87	KICI	Kedaung Indah Can Tbk
44	ASII	Astra International Tbk	88	LMPI	Langgeng Makmur Industri Tbk

Lampiran 3

Perhitungan DER

NO	NAMA PERUSAHAAN	2017			2018			2019		
		TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER
1	AMFG	Rp 2,718,939	Rp 3,548,877	0.766	Rp 4,835,966	Rp 3,596,666	1.3445691	Rp 5,328,124	Rp 3,409,931	1.562531324
2	ARNA	Rp 571,946,769,034	Rp 1,029,399,792,539	0.556	Rp 556,309,556,626	Rp 1,096,596,429,104	0.507305643	Rp 622,355,306,743	Rp 1,176,781,762,600	0.567533589
3	IKAI	Rp 335,252,238	-Rp 105,427,056	-3.180	Rp 542,884,341	-Rp 61,849,036	0.00046133	Rp 440,983,741	-Rp 105,427,056	-4.182832735
4	KIAS	Rp 340,873,208,857	Rp 1,426,730,296,840	0.239	Rp 349,587,345,823	Rp 1,354,837,233,385	0.258029036	Rp 326,113,004,490	Rp 905,567,560,481	0.360120016
5	TOTO	Rp 1,132,699,218,954	Rp 1,693,791,596,547	0.669	Rp 967,642,637,307	Rp 1,929,477,152,737	0.501505103	Rp 994,204,688,438	Rp 1,924,262,563,701	0.516667895
6	ALKA	Rp 226,717,826	Rp 78,490,877	2.888	Rp 548,236,812	Rp 100,731,483	5.442556743	Rp 500,032,251	Rp 104,792,363	4.771647825
7	ALMI	Rp 1,997,411,244,539	Rp 378,870,552,389	5.272	Rp 2,454,465,678,087	Rp 327,200,695,930	7.501407267	Rp 1,723,459,522,731	Rp 2,190,102,147	786.9311142
8	BTON	Rp 28,862,718,117	Rp 154,638,932,325	0.187	Rp 34,207,731,081	Rp 183,155,228,930	0.186769066	Rp 46,327,027,431	Rp 184,234,096,343	0.251457403
9	CTBN	Rp 44,151,213	Rp 105,299,739	0.419	Rp 56,917,064	Rp 98,736,253	0.57645558	Rp 70,871,753	Rp 101,450,123	0.698587157
10	GDST	Rp 441,675,308,289	Rp 845,279,412,176	0.523	Rp 455,885,354,596	Rp 895,976,402,398	0.508814019	Rp 841,187,548,585	Rp 917,390,621,410	0.916934977
11	INAI	Rp 936,511,874,370	Rp 277,404,670,750	3.376	Rp 1,096,799,666,849	Rp 303,883,931,247	3.609271679	Rp 893,625,998,063	Rp 319,268,405,613	2.798980364
12	JKSW	Rp 698,066,277,185	-Rp 445,771,695,193	-1.566	Rp 684,990,848,727	-Rp 495,728,971,268	-1.381784984	Rp 676,356,792,634	-Rp 494,359,842,213	-1.368146712
13	KRAS	Rp 2,261,577	Rp 1,852,809	1.221	Rp 2,758,419	Rp 822,769	3.352604437	Rp 2,930,715	Rp 356,008	8.232160513
14	LION	Rp 229,630,859,719	Rp 452,307,088,017	0.508	Rp 221,022,066,026	Rp 475,170,562,075	0.46514259	Rp 219,318,262,582	Rp 468,699,629,730	0.467929242
15	LMSH	Rp 31,541,423,763	Rp 129,622,003,077	0.243	Rp 27,335,071,863	Rp 132,692,208,290	0.206003594	Rp 33,455,177,566	Rp 113,635,463,887	0.294407894
16	NIKL	Rp 4,457,658	Rp 41,646,797	0.107	Rp 104,723,676	Rp 43,053,536	2.432405924	Rp 106,049,817	Rp 45,639,161	2.323658338
17	PICO	Rp 440,555,207,508	Rp 279,683,750,237	1.575	Rp 553,371,264,957	Rp 299,561,177,628	1.847272966	Rp 825,976,596,232	Rp 301,639,460,401	2.738290922
18	TMBS	Rp 128,302,927	Rp 36,517,743	3.513	Rp 148,058,972	Rp 42,895,184	3.451645574	Rp 106,119,339	Rp 47,871,152	2.216770112
19	BRPT	Rp 1,626,029	Rp 2,016,899	0.806	Rp 4,340,449	Rp 2,702,042	1.60635882	Rp 4,426,628	Rp 2,755,807	1.606291007
20	DPNS	Rp 40,655,786,593	Rp 267,835,387,367	0.152	Rp 44,476,413,260	Rp 277,708,599,001	0.160154973	Rp 36,039,752,024	Rp 282,101,635,876	0.127754495

NO	NAMA PERUSAHAAN	2017			2018			2019		
		TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER
21	EKAD	Rp 133,949,920,707	Rp 662,817,725,465	0.202	Rp 128,684,953,153	Rp 724,582,501,247	0.177598759	Rp 115,690,798,743	Rp 852,543,550,822	0.135700749
22	INCI	Rp 35,408,565,186	Rp 268,379,825,144	0.132	Rp 71,410,278,158	Rp 319,952,419,798	0.223190305	Rp 65,323,258,479	Rp 340,121,790,973	0.192058434
23	SRSN	Rp 237,220,557	Rp 415,505,897	0.571	Rp 208,989,195	Rp 477,788,016	0.437409872	Rp 264,646,295	Rp 514,600,563	0.514275176
24	TPIA	Rp 1,318,482	Rp 1,668,822	0.790	Rp 1,403,409	Rp 1,770,077	0.792851949	Rp 1,690,219	Rp 1,760,992	0.95981072
25	UNIC	Rp 65,335,271	Rp 158,411,679	0.412	Rp 70,077,695	Rp 166,332,693	0.421310409	Rp 43,552,524	Rp 176,204,897	0.247169771
26	AKPI	Rp 1,618,713,342	Rp 1,126,612,491	1.437	Rp 1,836,576,739	Rp 1,244,955,791	1.475214423	Rp 1,531,819,965	Rp 1,233,833,753	1.24151245
27	APLI	Rp 171,514,782,371	Rp 227,183,997,248	0.755	Rp 298,992,622,457	Rp 204,184,876,657	1.464323055	Rp 206,523,459,012	Rp 212,741,070,436	0.970773808
28	BRNA	Rp 1,111,847,645	Rp 853,029,437	1.303	Rp 1,338,054,621	Rp 1,123,271,562	1.191212051	Rp 1,309,332,127	Rp 953,780,791	1.372780978
29	FPNI	Rp 95,955	Rp 95,902	1.001	Rp 93,291	Rp 102,535	0.909845419	Rp 66,532	Rp 99,196	0.670712529
30	IPOL	Rp 128,349,250	Rp 159,444,208	0.805	Rp 130,444,172	Rp 161,682,800	0.806790654	Rp 114,135,764	Rp 163,405,190	0.698483102
31	TRST	Rp 1,357,336,438,524	Rp 1,975,569,497,486	0.687	Rp 2,047,516,971,004	Rp 2,237,384,616,122	0.915138576	Rp 2,174,561,951,424	Rp 2,174,460,936,275	1.000046455
32	YPAS	Rp 176,449,823,868	Rp 127,093,040,665	1.388	Rp 212,804,573,009	Rp 118,150,696,467	1.801128384	Rp 156,887,406,881	Rp 121,349,127,890	1.292859781
33	CPIN	Rp 8,819,768	Rp 15,702,825	0.562	Rp 8,253,944	Rp 19,391,174	0.425654682	Rp 8,281,441	Rp 21,071,600	0.393014342
34	JPFA	Rp 11,293,242	Rp 9,795,628	1.153	Rp 12,823,219	Rp 10,214,809	1.255355729	Rp 13,736,841	Rp 11,448,168	1.199916091
35	MAIN	Rp 2,371,092,779	Rp 1,701,152,698	1.394	Rp 2,439,198,361	Rp 1,896,646,094	1.28605878	Rp 2,619,935,420	Rp 2,028,641,621	1.291472773
36	SIPD	Rp 1,448,387	Rp 791,312	1.830	Rp 1,347,391	Rp 840,488	1.603105577	Rp 1,554,580	Rp 916,213	1.696745189
37	SULI	Rp 81,659,796	Rp 867,801	94.100	Rp 96,204,401	Rp 4,985,717	19.29600116	Rp 100,475,816	Rp 4,564,149	22.0141402
38	ALDO	Rp 269,278,833,819	Rp 229,422,823,176	1.174	Rp 442,342,130,920	Rp 445,406,568,767	0.993119909	Rp 391,708,143,237	Rp 533,406,306,270	0.734352291
39	FASW	Rp 6,081,574,204,386	Rp 3,288,317,572,389	1.849	Rp 6,676,781,411,219	Rp 4,288,337,297,565	1.556962745	Rp 6,059,395,120,910	Rp 4,692,597,823,392	1.291266661
40	INKP	Rp 4,416,589	Rp 3,217,647	1.373	Rp 4,979,481	Rp 4,005,677	1.243105972	Rp 4,496,373	Rp 3,771,532	1.192187419

NO	NAMA PERUSAHAAN	2017			2018			2019		
		TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER
41	INRU	Rp 174,769	Rp 162,816	1.073	Rp 241,050	Rp 170,175	1.416483032	Rp 330,295	Rp 150,591	2.193324966
42	SPMA	Rp 1,003,465,519,958	Rp 1,172,195,335,156	0.856	Rp 1,028,235,953,716	Rp 1,254,609,679,208	0.819566412	Rp 994,592,156,971	Rp 1,377,538,593,804	0.722006746
43	TKIM	Rp 1,584,135	Rp 996,740	1.589	Rp 1,729,951	Rp 1,235,185	1.40056024	Rp 1,677,008	Rp 1,385,323	1.210553784
44	ASII	Rp 139,317	Rp 156,329	0.891	Rp 170,348	Rp 174,363	0.912107859	Rp 165,195	Rp 186,763	0.88451674
45	AUTO	Rp 4,003,233	Rp 10,759,076	0.372	Rp 4,626,013	Rp 11,263,635	0.410703383	Rp 4,365,175	Rp 11,650,534	0.374675959
46	BRAM	Rp 87,414,272	Rp 217,069,354	0.403	Rp 76,038,130	Rp 220,361,888	0.345060258	Rp 58,823,245	Rp 220,661,583	0.266576738
47	GDYR	Rp 70,187,977	Rp 53,577,623	1.310	Rp 71,622,528	Rp 54,393,828	1.31673998	Rp 68,002,673	Rp 53,289,682	1.276094554
48	GJTL	Rp 12,501,710	Rp 5,689,466	2.197	Rp 13,835,648	Rp 5,875,830	2.354671255	Rp 12,620,444	Rp 6,235,631	2.023924123
49	IMAS	Rp 22,094,058,955,142	Rp 9,281,252,344,712	2.381	Rp 30,844,060,259,718	Rp 10,200,251,031,046	3.023853057	Rp 35,290,524,968,923	Rp 9,408,137,619,709	3.751063855
50	INDS	Rp 289,798,419,319	Rp 2,144,818,918,530	0.135	Rp 288,105,732,114	Rp 2,194,231,835,853	0.131301409	Rp 262,135,613,148	Rp 2,572,287,128,060	0.101907602
51	MASA	Rp 320,614,779	Rp 336,994,058	0.951	Rp 342,656,446	Rp 214,394,998	1.598248323	Rp 255,715,066	Rp 195,388,318	1.308753095
52	SMSM	Rp 615,157	Rp 1,828,184	0.336	Rp 650,926	Rp 2,150,277	0.979310283	Rp 664,678	Rp 2,442,303	0.272152145
53	UNIT	Rp 181,126,294,572	Rp 245,258,328,306	0.739	Rp 173,753,567,080	Rp 245,948,082,067	0.706464412	Rp 171,001,165,161	Rp 246,734,101,429	0.693058496
54	BIMA	Rp 173,964,702,574	-Rp 84,637,373,721	-2.055	Rp 179,038,284,760	-Rp 80,847,643,921	-2.214514562	Rp 182,048,878,564	Rp 64,487,893,211	2.822993115
55	JECC	Rp 1,380,623,870	Rp 547,361,486	2.522	Rp 1,394,055,211	Rp 708,090,929	1.968751687	Rp 1,132,622,125	Rp 756,131,725	1.497916418
56	KBLI	Rp 1,227,014,231,702	Rp 1,786,746,385,283	0.687	Rp 1,213,840,888,147	Rp 2,030,980,758,929	0.597662426	Rp 1,174,014,083,315	Rp 2,382,460,627,722	0.492773761
57	KBLM	Rp 443,770,270,269	Rp 791,428,577,199	0.561	Rp 476,887,194,322	Rp 821,471,284,053	0.580528137	Rp 436,010,329,994	Rp 848,427,028,426	0.513904338
58	SCCO	Rp 1,286,017,105,712	Rp 2,728,227,483,994	0.471	Rp 1,254,447,340,790	Rp 2,910,749,138,067	0.430970613	Rp 1,259,634,682,555	Rp 3,141,020,945,591	0.401027151
59	VOKS	Rp 1,296,044,190,202	Rp 814,122,306,393	1.592	Rp 1,562,752,955,234	Rp 922,629,622,776	1.693803143	Rp 1,918,323,973,420	Rp 1,109,618,181,937	1.728814474
60	PTSN	Rp 16,673,407	Rp 50,530,281	0.330	Rp 217,924,169	Rp 69,651,971	3.128758108	Rp 90,698,602	Rp 70,551,166	1.285571978

NO	NAMA PERUSAHAAN	2017			2018			2019		
		TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER	TOTAL HUTANG	TOTAL MODAL	DER
61	ADES	Rp 417,225	Rp 423,011	0.986	Rp 399,361	Rp 481,914	0.828697651	Rp 254,438	Rp 567,937	0.448003916
62	CEKA	Rp 489,592,257,434	Rp 903,044,187,067	0.542	Rp 192,308,466,864	Rp 976,647,575,842	0.196906716	Rp 261,784,845,240	Rp 1,131,294,696,834	0.231402875
63	DLTA	Rp 196,197,372	Rp 1,144,645,393	0.171	Rp 239,353,356	Rp 1,284,163,814	0.186388491	Rp 212,420,390	Rp 1,213,563,332	0.17503857
64	ICBP	Rp 11,295,184	Rp 20,324,330	0.556	Rp 11,660,003	Rp 22,707,150	0.51349478	Rp 12,038,210	Rp 26,671,104	0.451357769
65	INDF	Rp 41,182,764	Rp 46,756,724	0.881	Rp 46,620,996	Rp 49,916,800	0.933974053	Rp 41,996,071	Rp 54,202,488	0.774799692
66	MLBI	Rp 1,445,173	Rp 1,064,905	1.357	Rp 1,721,965	Rp 1,167,536	1.47487101	Rp 1,750,943	Rp 1,146,007	1.52786414
67	MYRO	Rp 7,561,503,434,179	Rp 7,354,346,366,072	1.028	Rp 9,049,161,944,940	Rp 8,542,544,481,694	1.059305218	Rp 9,137,978,611,155	Rp 9,899,940,195,318	0.923033718
68	PSDN	Rp 391,494,545,681	Rp 299,485,321,368	1.307	Rp 454,760,270,998	Rp 175,963,488,806	2.58440131	Rp 587,528,831,446	Rp 242,897,129,653	2.418838099
69	ROTI	Rp 1,739,467,993,982	Rp 2,820,105,715,429	0.617	Rp 1,476,909,260,772	Rp 2,916,901,120,111	0.506328189	Rp 1,589,486,465,854	Rp 3,092,597,379,097	0.513964888
70	SKLT	Rp 328,714,435,982	Rp 307,569,774,228	1.069	Rp 408,057,718,435	Rp 339,236,007,000	1.202872661	Rp 410,463,595,860	Rp 380,381,947,966	1.079082743
71	ULTJ	Rp 978,185	Rp 4,208,755	0.232	Rp 780,915	Rp 4,774,956	0.163543915	Rp 953,283	Rp 5,655,139	0.168569331
72	GGRM	Rp 24,572,266	Rp 42,187,664	0.582	Rp 23,963,934	Rp 45,133,285	0.530959224	Rp 27,716,516	Rp 50,930,758	0.544199951
73	HMSP	Rp 9,028,078	Rp 34,112,985	0.265	Rp 11,244,167	Rp 35,358,253	0.31800686	Rp 15,223,076	Rp 35,679,730	0.426658946
74	RMBA	Rp 5,159,928	Rp 8,923,670	0.578	Rp 6,513,618	Rp 8,365,971	0.778584817	Rp 8,598,687	Rp 8,401,643	1.023453032
75	DVLA	Rp 524,586,078	Rp 1,116,300,069	0.470	Rp 482,559,876	Rp 1,200,261,863	0.402045496	Rp 523,881,726	Rp 1,306,078,988	0.401110293
76	KAEF	Rp 3,523,628,217,406	Rp 2,572,520,755,127	1.370	Rp 7,182,832,797	Rp 4,146,258,067	1.732365106	Rp 10,939,950,304	Rp 7,412,926,828	1.475793645
77	KLBF	Rp 2,722,207,633,646	Rp 13,894,031,782,689	0.196	Rp 2,851,611,349,015	Rp 15,294,594,796,354	0.186445695	Rp 3,559,144,386,553	Rp 16,705,582,476,031	0.2130512
78	MERK	Rp 231,569,103	Rp 615,437,441	0.376	Rp 744,833,288	Rp 518,280,401	1.437124164	Rp 307,049,328	Rp 594,011,658	0.516907916
79	PYFA	Rp 50,707,930,330	Rp 108,856,000,711	0.466	Rp 68,129,603,054	Rp 118,927,560,800	0.572866395	Rp 66,060,214,687	Rp 124,725,993,563	0.529642722
80	SCPI	Rp 996,954,246	Rp 357,150,110	2.791	Rp 1,133,297,452	Rp 502,405,327	2.255743303	Rp 800,703,906	Rp 617,000,279	1.2977367
81	TSPC	Rp 2,352,891,899,876	Rp 5,082,008,409,145	0.463	Rp 2,437,126,989,832	Rp 5,432,848,070,494	0.448591044	Rp 2,581,733,610,850	Rp 5,791,035,969,893	0.445815502
82	MBTO	Rp 367,927,139,244	Rp 412,742,622,543	0.891	Rp 347,517,123,452	Rp 300,499,756,873	1.156463909	Rp 355,892,726,298	Rp 235,171,201,739	1.513334642
83	MRAT	Rp 130,623,005,085	Rp 366,731,414,004	0.356	Rp 143,913,787,087	Rp 367,973,996,780	0.391097709	Rp 164,121,422,945	Rp 368,641,525,050	0.445206011
84	TCID	Rp 503,480,853,006	Rp 1,858,326,336,424	0.271	Rp 472,680,346,662	Rp 1,972,463,165,139	0.239639632	Rp 532,048,803,777	Rp 2,019,143,817,162	0.263502183
85	UNVR	Rp 13,733,025	Rp 5,173,388	2.655	Rp 12,943,202	Rp 7,383,667	1.752950397	Rp 15,367,509	Rp 5,281,862	2.909487033
86	KDSI	Rp 842,752,226,515	Rp 485,539,501,101	1.736	Rp 836,245,435,111	Rp 555,171,029,401	1.506284354	Rp 645,444,999,358	Rp 608,205,409,017	1.061228641
87	KICI	Rp 57,921,570,888	Rp 91,498,438,996	0.633	Rp 59,439,145,864	Rp 94,649,601,902	0.627991504	Rp 65,463,957,074	Rp 87,355,039,686	0.749401034
88	LMPI	Rp 458,292,046,535	Rp 376,256,327,751	1.218	Rp 456,214,088,287	Rp 330,490,664,696	1.380414447	Rp 448,320,875,981	Rp 289,321,381,716	1.549560123

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Hasil perhitungan DER

NO	NAMA PERUSAHAAN	Debt to Equity Ratio (DER)			NO	NAMA PERUSAHAAN	Debt to Equity Ratio (DER)		
		2017	2018	2019			2017	2018	2019
1	AMFG	0.766	1.345	0.5698039	46	BRAM	0.403	0.345	1.167
2	ARNA	0.556	0.507	0.2778059	47	GDYR	1.310	1.317	0.995
3	IKAI	-3.180	0.000	-6892.999	48	GJTL	2.197	2.355	0.933
4	KIAS	0.239	0.258	0.9259391	49	IMAS	2.381	3.024	0.787
5	TOTO	0.669	0.502	1.3334578	50	INDS	0.135	0.131	1.029
6	ALKA	2.888	5.443	0.5307176	51	MASA	0.951	1.598	0.595
7	ALMI	5.272	7.501	0.7028035	52	SMSM	0.336	0.979	0.344
8	BTON	0.187	0.187	0.9993404	53	UNIT	0.739	0.706	1.045
9	CTBN	0.419	0.576	0.7273601	54	BIMA	-2.055	-2.215	0.928
10	GDST	0.523	0.509	1.0269369	55	JECC	2.522	1.969	1.281
11	INAI	3.376	3.609	0.9353625	56	KBLI	0.687	0.598	1.149
12	JKSW	-1.566	-1.382	1.1332969	57	KBLM	0.561	0.581	0.966
13	KRAS	1.221	3.353	0.3640813	58	SCCO	0.471	0.431	1.094
14	LION	0.508	0.465	1.0914674	59	VOKS	1.592	1.694	0.940
15	LMSH	0.243	0.206	1.1812118	60	PTSN	0.330	3.129	0.105
16	NIKL	0.107	2.432	0.0440037	61	ADES	0.986	0.829	1.190
17	PICO	1.575	1.847	0.8527113	62	CEKA	0.542	0.197	2.753
18	TMBS	3.513	3.452	1.0179031	63	DLTA	0.171	0.186	0.920
19	BRPT	0.806	1.606	0.5018819	64	ICBP	0.556	0.513	1.082
20	DPNS	0.152	0.160	0.9477941	65	INDF	0.881	0.934	0.943
21	EKAD	0.202	0.178	1.1379113	66	MLBI	1.357	1.475	0.920
22	INCI	0.132	0.223	0.5911302	67	MYRO	1.028	1.059	0.971
23	SRSN	0.571	0.437	1.3052285	68	PSDN	1.307	2.584	0.506
24	TPIA	0.790	0.793	0.996488	69	ROTI	0.617	0.506	1.218
25	UNIC	0.412	0.421	0.978945	70	SKLT	1.069	1.203	0.888
26	AKPI	1.437	1.475	0.973958	71	ULTJ	0.232	0.164	1.421
27	APLI	0.755	1.464	0.5155691	72	GGRM	0.582	0.531	1.097
28	BRNA	1.303	1.191	1.0941886	73	HMSP	0.265	0.318	0.832
29	FPNI	1.001	0.910	1.0996952	74	RMBA	0.578	0.779	0.743
30	IPOL	0.805	0.807	0.9977546	75	DVLA	0.470	0.402	1.169
31	TRST	0.687	0.915	0.7507725	76	KAEF	1.370	1.732	0.791
32	YPAS	1.388	1.801	0.7708232	77	KLBF	0.196	0.186	1.051
33	CPIN	0.562	0.426	1.3195382	78	MERK	0.376	1.437	0.262
34	JPFA	1.153	1.255	0.9183739	79	PYFA	0.466	0.573	0.813
35	MAIN	1.394	1.286	1.0837882	80	SCPI	2.791	2.256	1.237
36	SIPD	1.830	1.603	1.1417598	81	TSPC	0.463	0.449	1.032
37	SULI	94.100	19.296	4.8766415	82	MBTO	0.891	1.156	0.771
38	ALDO	1.174	0.993	1.1818542	83	MRAT	0.356	0.391	0.911
39	FASW	1.849	1.557	1.1878567	84	TCID	0.271	0.240	1.131
40	INKP	1.373	1.243	1.1041814	85	UNVR	2.655	1.753	1.514
41	INRU	1.073	1.416	0.7578023	86	KDSI	1.736	1.506	1.152
42	SPMA	0.856	0.820	1.0445237	87	KICI	0.633	0.628	1.008
43	TKIM	1.589	1.401	1.1347717	88	LMPI	1.218	1.380	0.882
44	ASII	0.891	0.912	0.9770535					
45	AUTO	0.372	0.411	0.906		RATA-RATA	1.524	0.847	-76.965

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Perhitungan ROA

NO	NAMA PERUSAHAAN	2017			2018			LABA BERSIH	TOTAL ASET	ROA
		LABA BERSIH	TOTAL ASET	ROA	LABA BERSIH	TOTAL ASET	ROA			
1	AMFG	38,569	6,267,816	0.006153499	6,596	8,432,632	0.000782199	(132,223)	8,738	-15.13195239
2	ARNA	120,830,029,477	1,601,346,561,573	0.075455265	156,623,497,165	1,652,905,985,730	0.094756446	215,534,820,322	1,799,137,069,343	0.119798999
3	IKAI	(43,578,020)	(43,140,787)	1.010135026	71,345,335	71,684,807	0.99526438	(70,795,936)	(66,662,711)	1.062002054
4	KIAS	(80,734,111,970)	(88,222,734,727)	0.91511686	(74,207,203,202)	1,704,424,579,208	-0.04353798	(475,330,962,746)	1,231,680,564,971	-0.385920649
5	TOTO	278,935,804,544	2,826,490,815,501	0.098686259	346,692,796,102	2,897,119,790,044	0.119668091	140,597,500,915	2,918,467,252,139	0.048175117
6	ALKA	15,424,590	305,208,703	0.050537845	22,949,919	648,968,295	0.035363698	7,188,641	604,824,614	0.011885497
7	ALMI	8,446,455,684	2,376,281,796,928	0.003554484	6,544,635,062	665,672,268,860	0.009831617	(298,808,902,797)	565,028,961,975	-0.528838206
8	BTON	11,105,502,256	-325,010,593,783	-0.034169662	27,812,712,161	217,362,960,011	0.127955159	1,367,612,129	230,561,123,774	0.005931668
9	CTBN	(12,089,380)	180,627,821,366	-6.69298E-05	(5,784,419)	155,653,317	-0.037162196	1,652,915	172,321,876	0.009592021
10	GDST	10,284,697,314	1,286,954,720,465	0.007991499	(87,798,857,709)	1,351,861,756,994	-0.064946624	26,807,416,721	1,758,578,169,995	0.015243802
11	INAI	38,651,704,520	1,213,916,545,120	0.031840496	40,463,141,352	1,400,683,598,096	0.028888138	33,558,115,185	1,212,894,403,676	0.027667796
12	JKSW	(3,925,258,889)	151,931,813,763	-0.025835661	(48,588,147,020)	190,631,006,514	-0.254880609	(1,391,297,992)	180,627,821,366	-0.007702568
13	KRAS	(81,745)	4,114,386	-0.019868092	(167,500)	3,581,188	-0.046772188	(503,658)	3,286,723	-0.153240173
14	LION	9,282,943,009	681,937,947,736	0.013612592	14,679,673,993	696,192,628,101	0.02108565	926,463,199	688,017,892,312	0.001346568
15	LMSH	12,967,113,850	161,163,426,840	0.080459408	2,886,727,390	160,027,280,153	0.018038971	(18,245,567,355)	147,090,641,453	-0.12404302
16	NIKL	1,359,171	126,122,841	0.010776565	(1,537,262)	147,777,212	-0.010402565	2,680,666	151,688,978	0.017672121
17	PICO	16,824,380,227	720,238,957,745	0.023359442	15,730,408,346	852,932,442,585	0.018442737	7,487,452,045	1,127,616,056,633	0.006640072
18	TBMS	7,583,671	164,820,670	0.04601165	6,377,441	190,954,156	0.03339776	5,931,052	153,990,491	0.038515703
19	BRPT	118,116	3,642,928	0.032423369	72,226	7,042,491	0.010255746	44,130	7,182,435	0.006144156
20	DPNS	7,057,441,683	308,491,173,960	0.022877289	10,416,501,176	322,185,012,261	0.032330806	5,162,588,573	318,141,387,900	0.01622734

NO	NAMA PERUSAHAAN	2017			2018			LABA BERSIH	TOTAL ASET	ROA
		LABA BERSIH	TOTAL ASET	ROA	LABA BERSIH	TOTAL ASET	ROA			
21	EKAD	75,355,058,010	796,767,646,172	0.094575951	72,355,265,974	853,267,454,400	0.084797874	73,765,183,109	968,234,349,565	0.076185257
22	INCI	16,577,757,960	303,788,390,330	0.054570084	16,682,636,281	391,362,697,956	0.042627047	13,812,970,941	405,445,049,452	0.034068663
23	SRSN	17,698,567	652,726,454	0.02711483	38,735,092	686,777,211	0.056401248	42,829,128	779,246,858	0.054962208
24	TPIA	318,624	2,987,304	0.106659383	181,651	3,173,486	0.057240208	22,882	3,451,211	0.006630136
25	UNIC	12,558,355	223,746,950	0.056127491	17,717,226	236,410,388	0.074942671	12,212,707	219,757,421	0.055573582
26	AKPI	13,342,446	2,745,325,833	0.004860059	64,236,736	3,070,410,492	0.020921221	54,364,771	2,776,775,756	0.01957838
27	APLI	12,396,301,053	398,698,779,619	0.031091896	(23,451,591,212)	503,177,499,114	-0.046606995	9,618,426,579	419,264,529,448	0.022941188
28	BRNA	(172,428,331)	1,964,877,082	-0.087755276	(33,627,973)	2,461,326,183	-0.013662542	(159,935,355)	2,263,112,918	-0.070670515
29	FPNI	(1,746)	191,857	-0.009100528	6,125	195,826	0.031277767	(3,286)	165,728	-0.019827669
30	IPOL	2,104,067	287,793,458	0.007311031	4,854,391	292,126,972	0.016617401	4,222,588	277,540,954	0.015214288
31	TRST	38,199,681,742	3,332,905,936,010	0.011461374	64,429,618,984	4,284,901,587,126	0.015036429	45,950,535,019	4,349,022,887,699	0.010565715
32	YPAS	(14,500,028,420)	303,542,864,533	-0.047769294	(9,041,326,115)	330,955,269,476	-0.027318876	3,488,737,738	278,236,534,771	0.012538748
33	CPIN	2,497,765	24,522,593	0.101855664	4,554,391	27,645,118	0.164744857	3,634,620	29,353,041	0.123824308
34	JPFA	997,352	21,088,870	0.047292814	2,167,961	23,038,028	0.094103584	1,765,178	25,185,009	0.07008844
35	MAIN	48,884,227	4,072,245,477	0.012004244	284,798,887	177,409,055	1.605323285	152,488,234	4,648,577,041	0.032803207
36	SIPD	(354,925)	2,239,699	-0.158469955	25,934	2,187,879	0.011853489	79,776	2,470,793	0.03228761
37	SULI	1,347,118	82,527,597	0.016323243	3,267,119	101,190,118	0.032286937	(9,252,905)	105,039,965	-0.088089376
38	TRST	38,199,681,742	3,332,905,936,010	0.011461374	64,429,618,984	4,284,901,587,126	0.015036429	45,950,535,019	4,349,022,887,699	0.010565715
39	ALDO	13,170,217,823	498,701,656,995	0.026409012	23,965,631,997	887,748,699,687	0.026995964	56,314,630,899	925,114,449,507	0.06087315
40	FASW	595,868,198,714	9,369,891,776,775	0.063593925	1,405,367,808,100	10,965,118,708,784	0.128167131	968,833,699,309	10,751,992,944,302	0.09010736



NO	NAMA PERUSAHAAN	2017			2018			LABA BERSIH	TOTAL ASET	ROA
		LABA BERSIH	TOTAL ASET	ROA	LABA BERSIH	TOTAL ASET	ROA			
41	INKP	413,209	7,634,236	0.054125783	588,127	8,751,013	0.067206734	274,370	8,502,050	0.032271041
42	INRU	381	337,585	0.001128605	3,936	411,225	0.009571403	(19,460)	(19,584)	0.993668301
43	SPMA	92,280,117,234	2,175,660,855,114	0.042414753	82,232,722,269	2,282,845,632,924	0.036022025	131,005,670,940	2,372,130,750,775	0.055227003
44	TKIM	27,310	2,580,875	0.010581683	245,709	2,965,136	0.082866014	166,516	3,062,331	0.054375572
45	ASII	18,881	295,646	0.06386354	21,673	344,711	0.062872957	21,707	351,958	0.061674973
46	AUTO	551,406	14,762,309	0.037352287	610,985	15,889,648	0.038451764	739,672	16,015,709	0.046184156
47	BRAM	22,324,326	304,483,626	0.073318642	16,971,417	296,400,018	0.057258488	13,502,969	279,484,828	0.048313782
48	GDYR	(894,214)	123,765,600	-0.007225061	505,306	126,016,356	0.004009845	(264,578)	121,292,355	-0.002181325
49	GJTL	45,028	18,191,176	0.002475266	(74,557)	19,711,478	-0.003782416	269,107	18,856,075	0.014271634
50	IMAS	(109,626,741,798)	31,375,311,299,854	-0.003494045	23,261,733,002	41,044,311,290,764	0.000566747	170,060,341,679	44,698,662,588,632	0.003804596
51	INDS	114,021,471,205	2,434,617,337,849	0.046833426	111,064,893,959	115,409,043,740	0.962358671	100,635,879,347	440,917,821,776	0.228241805
52	MASA	(8,074,726)	657,608,837	-0.01227892	(46,539,610)	557,051,444	-0.083546341	(11,188,992)	451,103,384	-0.024803609
53	SMSM	499,430	2,443,341	0.204404543	556,904	2,801,203	0.198808869	577,522	3,106,981	0.185878832
54	UNIT	635,385,637	426,384,622,878	0.00149017	401,012,884	419,701,649,147	0.000955471	577,070,603	417,735,266,590	0.001381427
55	BIMA	15,795,652,032	89,327,328,853	0.176828886	2,349,855,961	98,190,640,839	0.023931568	3,048,600,900	246,536,771,775	0.012365705
56	JECC	83,354,788	1,927,985,356	0.04323414	88,425,577	2,102,146,140	0.042064429	102,515,615	1,888,753,850	0.054276853
57	KBLI	361,516,870,768	3,013,760,616,985	0.119955403	250,758,106,026	3,244,821,647,076	0.077279473	417,951,984,115	3,556,474,711,037	0.117518616
58	KBLM	44,020,506,978	1,235,198,847,468	0.035638397	40,675,946,390	1,298,358,478,375	0.031328749	38,648,269,147	1,284,437,358,420	0.030089649
59	SCCO	269,316,295,136	4,014,244,589,706	0.067090156	263,224,089,025	4,165,196,478,857	0.06319608	315,228,170,984	4,400,655,628,146	0.071632092
60	VOKS	166,204,959,339	2,110,166,496,595	0.078763908	105,468,744,587	2,485,382,578,010	0.042435618	208,249,125,401	3,027,942,155,357	0.068775794

NO	NAMA PERUSAHAAN	2017			2018			LABA BERSIH	TOTAL ASET	ROA
		LABA BERSIH	TOTAL ASET	ROA	LABA BERSIH	TOTAL ASET	ROA			
61	PTSN	492,405	41,590,466	0.011839372	12,000,398	287,576,140	0.041729463	901,368	161,249,768	0.005589887
62	ADES	38,242	840,236	0.045513403	52,958	881,275	0.06009248	83,885	822,375	0.102003344
63	CEKA	107,420,886,839	1,392,636,444,501	0.07713491	92,649,656,775	1,168,956,042,706	0.079258461	215,459,200,242	1,393,079,542,074	0.154663961
64	DLTA	279,745,292	1,340,842,765	0.208633927	338,066,751	1,523,517,170	0.221898878	317,899,804	1,425,983,722	0.222933684
65	ICBP	3,796,545	31,619,514	0.120069682	4,575,799	34,367,153	0.133144546	5,038,789	38,709,314	0.130169938
66	INDF	4,168,476	87,939,488	0.047401641	4,166,101	96,537,796	0.043155129	4,908,172	96,198,559	0.051021263
67	MLBI	1,321,795	2,510,078	0.526595189	1,224,586	2,889,501	0.423805356	1,205,743	2,896,950	0.416211188
68	MYRO	1,594,441,049,254	14,915,849,800,251	0.106895757	1,716,355,870,266	17,591,706,426,634	0.097566196	1,987,755,412,096	19,037,918,806,473	0.104410331
69	PSDN	21,138,008,646	690,979,867,049	0.030591352	(62,230,070,558)	697,657,400,651	-0.08919861	(47,358,222,370)	763,492,320,252	-0.06202842
70	ROTI	145,981,447,247	4,559,573,709,411	0.032016468	172,687,391,659	4,393,810,380,883	0.039302422	301,002,075,111	4,682,083,844,951	0.064288057
71	SKLT	23,105,410,791	636,284,210,210	0.036313035	32,109,766,373	747,293,725,435	0.042968066	44,988,552,441	790,845,543,826	0.056886648
72	ULTJ	703,151	5,186,940	0.135561815	697,784	5,555,871	0.125593989	1,032,277	6,608,422	0.156206277
73	GGRM	7,753,648	66,759,930	0.116142243	7,791,822	69,097,219	0.112766072	10,880,701	78,647,274	0.138348101
74	HMSP	12,670,534	43,141,063	0.293700088	13,538,418	46,602,420	0.290508905	13,721,513	50,902,806	0.269562998
75	RMBA	(480,063)	14,083,598	-0.034086673	(608,463)	14,879,589	-0.04089246	50,612	17,000,330	0.002977119
76	DVLA	162,249,293	1,640,886,147	0.098879068	200,651,968	1,682,821,739	0.119235427	221,783,249	1,829,960,714	0.121195634
77	KAEF	326,786,249,091	6,096,148,972,533	0.053605358	491,565,938	11,329,090,864	0.043389707	(12,724,002)	18,352,877,132	-0.000693297
78	KLBF	2,403,605,933,399	16,616,239,416,335	0.144654026	2,457,129,032,271	18,146,206,145,369	0.135407314	2,506,764,572,075	20,264,726,862,584	0.123700881
79	MERK	144,677,294	847,006,544	0.170810125	1,163,324,165	1,263,113,689	0.920997195	78,256,797	901,060,986	0.086849612
80	PYFA	7,127,402,168	159,563,931,041	0.044668003	8,447,447,988	187,057,163,854	0.045159714	9,342,718,039	190,786,208,250	0.048969567
81	SCPI	122,515,010	1,354,104,356	0.090476786	127,091,642	1,635,702,779	0.077698494	112,652,526	1,417,704,185	0.079461235
82	TSPC	543,803,896,478	7,434,900,309,021	0.073142056	512,028,758,825	7,869,975,060,326	0.06506104	554,263,001,029	8,372,769,580,743	0.066198287
83	MBTO	(24,690,946,486)	780,669,761,787	-0.031627902	(114,131,038,530)	648,016,880,325	-0.176123558	(66,945,955,666)	591,063,928,037	-0.113263477
84	MRAT	(1,319,951,850)	497,354,419,089	-0.002653946	(2,257,132,420)	511,887,783,867	-0.004409428	131,182,389	532,762,947,995	0.00024623
85	TCID	179,126,382,068	2,361,807,189,430	0.075842932	173,049,442,756	2,445,143,511,801	0.070772714	145,149,344,561	131,128,652,163	1.106923179
86	UNVR	7,004,562	18,906,413	0.370486036	9,081,187	20,326,869	0.446757786	7,392,837	20,649,371	0.35801754
87	KDSI	68,965,208,549	1,328,291,727,616	0.051920227	76,761,902,211	1,391,416,464,512	0.055168172	64,090,903,507	1,253,650,408,375	0.051123426
88	KICI	7,946,916,114	149,420,009,884	0.053185086	(873,742,659)	154,088,747,766	-0.005670386	(3,172,619,509)	152,818,996,760	-0.020760636
89	LMPI	(31,140,558,174)	834,548,374,286	-0.037314264	(46,390,704,290)	786,704,752,983	-0.058968379	(41,669,593,909)	737,642,257,697	-0.056490248



Lampiran 6

Hasir perhitungan ROA

NO	NAMA PERUSAHAAN	RETURN ON ASET (ROA)			NO	NAMA PERUSAHAAN	RETURN ON ASET (ROA)		
		2017	2018	2019			2017	2018	2019
1	AMFG	0.006	0.001	-15.132	46	BRAM	0.073	0.057	0.048
2	ARNA	0.075	0.095	0.120	47	GDYR	-0.007	0.004	-0.002
3	IKAI	1.010	0.995	1.062	48	GJTL	0.002	-0.004	0.014
4	KIAS	0.915	-0.044	-0.386	49	IMAS	-0.003	0.001	0.004
5	TOTO	0.099	0.120	0.048	50	INDS	0.047	0.962	0.228
6	ALKA	0.051	0.035	0.012	51	MASA	-0.012	-0.084	-0.025
7	ALMI	0.004	0.010	-0.529	52	SMSM	0.204	0.199	0.186
8	BTON	-0.034	0.128	0.006	53	UNIT	0.001	0.001	0.001
9	CTBN	0.000	-0.037	0.010	54	BIMA	0.177	0.024	0.012
10	GDST	0.008	-0.065	0.015	55	JECC	0.043	0.042	0.054
11	INAI	0.032	0.029	0.028	56	KBLI	0.120	0.077	0.118
12	JKSW	-0.026	-0.255	-0.008	57	KBLM	0.036	0.031	0.030
13	KRAS	-0.020	-0.047	-0.153	58	SCCO	0.067	0.063	0.072
14	LION	0.014	0.021	0.001	59	VOKS	0.079	0.042	0.069
15	LMSH	0.080	0.018	-0.124	60	PTSN	0.012	0.042	0.006
16	NIKL	0.011	-0.010	0.018	61	ADES	0.046	0.060	0.102
17	PICO	0.023	0.018	0.007	62	CEKA	0.077	0.079	0.155
18	TMBS	0.046	0.033	0.039	63	DLTA	0.209	0.222	0.223
19	BRPT	0.032	0.010	0.006	64	ICBP	0.120	0.133	0.130
20	DPNS	0.023	0.032	0.016	65	INDF	0.047	0.043	0.051
21	EKAD	0.095	0.085	0.076	66	MLBI	0.527	0.424	0.416
22	INCI	0.055	0.043	0.034	67	MYRO	0.107	0.098	0.104
23	SRSN	0.027	0.056	0.055	68	PSDN	0.031	-0.089	-0.062
24	TPIA	0.107	0.057	0.007	69	ROTI	0.032	0.039	0.064
25	UNIC	0.056	0.075	0.056	70	SKLT	0.036	0.043	0.057
26	AKPI	0.005	0.021	0.020	71	ULTJ	0.136	0.126	0.156
27	APLI	0.031	-0.047	0.023	72	GGRM	0.116	0.113	0.138
28	BRNA	-0.088	-0.014	-0.071	73	HMSP	0.294	0.291	0.270
29	FPNI	-0.009	0.031	-0.020	74	RMBA	-0.034	-0.041	0.003
30	IPOL	0.007	0.017	0.015	75	DVLA	0.099	0.119	0.121
31	TRST	0.011	0.015	0.011	76	KAEF	0.054	0.043	-0.001
32	YPAS	-0.048	-0.027	0.013	77	KLBF	0.145	0.135	0.124
33	CPIN	0.102	0.165	0.124	78	MERK	0.171	0.921	0.087
34	JPFA	0.047	0.094	0.070	79	PYFA	0.045	0.045	0.049
35	MAIN	0.012	1.605	0.033	80	SCPI	0.090	0.078	0.079
36	SIPD	-0.158	0.012	0.032	81	TSPC	0.073	0.065	0.066
37	SULI	0.016	0.032	-0.088	82	MBTO	-0.032	-0.176	-0.113
38	ALDO	0.026	0.027	0.061	83	MRAT	-0.003	-0.004	0.000
39	FASW	0.064	0.128	0.090	84	TCID	0.076	0.071	1.107
40	INKP	0.054	0.067	0.032	85	UNVR	0.370	0.447	0.358
41	INRU	0.001	0.010	0.994	86	KDSI	0.052	0.055	0.051
42	SPMA	0.042	0.036	0.055	87	KICI	0.053	-0.006	-0.021
43	TKIM	0.011	0.083	0.054	88	LMPI	-0.037	-0.059	-0.056
44	ASII	0.064	0.063	0.062					
45	AUTO	0.037	0.038	0.046		RATA-RATA	2.879	3.723	-13.208

Lampiran 7

Perhitungan SIZE

NO	NAMA PERUSAHAAN	2017		2018		2019	
		TOTAL ASET	LN	TOTAL ASET	LN	TOTAL ASET	LN
1	AMFG	Rp 6,267,816.000000	Rp 15.650939	Rp 8,432,632.000000	Rp 15.947619	Rp 8,738,055.000000	Rp 15.983198
2	ARNA	Rp 1,601,346,561.573.000000	Rp 28.101866	Rp 1,652,905,985,730.000000	Rp 28.133556	Rp 1,799,137,069,343.000000	Rp 28.218328
3	IKAI	Rp 229,825,182.000000	Rp 19.252829	Rp 1,337,016,109.000000	Rp 21.013706	Rp 1,357,533,090.000000	Rp 21.028935
4	KIAS	Rp 1,767,603,505,697.000000	Rp 28.200646	Rp 1,704,424,579,208.000000	Rp 28.164249	Rp 1,231,680,564,971.000000	Rp 27.839401
5	TOTO	Rp 2,826,490,815,501.000000	Rp 28.670057	Rp 2,897,119,790,044.000000	Rp 28.694738	Rp 2,918,467,252,139.000000	Rp 28.702080
6	ALKA	Rp 305,208,703.000000	Rp 19.536506	Rp 648,968,295.000000	Rp 20.290894	Rp 604,824,614.000000	Rp 20.220449
7	ALMI	Rp 2,376,281,796,928.000000	Rp 28.496558	Rp 2,781,666,374,017.000000	Rp 28.654071	Rp 1,725,649,624,878.000000	Rp 28.176625
8	BTON	Rp 183,501,650,442.000000	Rp 25.935489	Rp 217,362,960,011.000000	Rp 26.104834	Rp 230,561,123,774.000000	Rp 26.163782
9	CTBN	Rp 149,450,952.000000	Rp 18.822479	Rp 155,653,317.000000	Rp 18.863142	Rp 172,321,876.000000	Rp 18.964875
10	GDST	Rp 1,286,954,720,465.000000	Rp 27.883300	Rp 1,351,861,756,994.000000	Rp 27.932504	Rp 1,758,578,169,995.000000	Rp 28.195527
11	INAI	Rp 1,213,916,545,120.000000	Rp 27.824873	Rp 1,400,683,598,096.000000	Rp 27.967982	Rp 1,212,894,403,676.000000	Rp 27.824031
12	JKSW	Rp 252,294,581,992.000000	Rp 26.253863	Rp 190,631,006,514.000000	Rp 25.973605	Rp 180,627,821,366.000000	Rp 25.919705
13	KRAS	Rp 4,114,386.000000	Rp 15.230000	Rp 3,581,188.000000	Rp 15.091205	Rp 3,286,723.000000	Rp 15.005402
14	LION	Rp 681,937,947,736.000000	Rp 27.248205	Rp 696,192,628,101.000000	Rp 27.268892	Rp 688,017,892,312.000000	Rp 27.257081
15	LMSH	Rp 161,163,426,840.000000	Rp 25.805685	Rp 160,027,280,153.000000	Rp 25.798610	Rp 147,090,641,453.000000	Rp 25.714315
16	NIKL	Rp 126,122,841.000000	Rp 18.652767	Rp 147,777,212.000000	Rp 18.811216	Rp 151,688,978.000000	Rp 18.837343
17	PICO	Rp 720,238,957,745.000000	Rp 27.302849	Rp 852,932,442,585.000000	Rp 27.471946	Rp 1,127,616,056,633.000000	Rp 27.751127
18	TBMS	Rp 164,820,670.000000	Rp 18.920369	Rp 190,954,156.000000	Rp 19.067544	Rp 153,990,491.000000	Rp 18.852401
19	BRPT	Rp 3,642,928.000000	Rp 15.108298	Rp 7,042,491.000000	Rp 15.767473	Rp 7,182,435.000000	Rp 15.787149
20	DPNS	Rp 308,491,173,960.000000	Rp 26.454959	Rp 322,185,012,261.000000	Rp 26.498392	Rp 318,141,387,900.000000	Rp 26.485762

NO	NAMA PERUSAHAAN	2017		2018		2019	
		TOTAL ASET	LN	TOTAL ASET	LN	TOTAL ASET	LN
21	EKAD	Rp 796,767,646,172.000000	Rp 27.403829	Rp 853,267,454,400.000000	Rp 27.472339	Rp 968,234,349,565.000000	Rp 27.598740
22	INCI	Rp 303,788,390,330.000000	Rp 26.439597	Rp 391,362,697,956.000000	Rp 26.692901	Rp 405,445,049,452.000000	Rp 26.728251
23	SRSN	Rp 652,726,454.000000	Rp 20.296669	Rp 686,777,211.000000	Rp 20.347521	Rp 779,246,858.000000	Rp 20.473838
24	TPIA	Rp 2,987,304.000000	Rp 14.909882	Rp 3,173,486.000000	Rp 14.970341	Rp 3,451,211.000000	Rp 15.054236
25	UNIC	Rp 223,746,950.000000	Rp 19.226026	Rp 236,410,388.000000	Rp 19.281080	Rp 219,757,421.000000	Rp 19.208035
26	AKPI	Rp 2,745,325,833.000000	Rp 21.733166	Rp 3,070,410,492.000000	Rp 21.845077	Rp 2,776,775,756.000000	Rp 21.744556
27	APLI	Rp 398,698,779,619.000000	Rp 26.711472	Rp 503,177,499,114.000000	Rp 26.944209	Rp 419,264,529,448.000000	Rp 26.761768
28	BRNA	Rp 1,964,877,082.000000	Rp 21.398696	Rp 2,461,326,183.000000	Rp 21.623966	Rp 2,263,112,918.000000	Rp 21.540007
29	FPNI	Rp 191,857.000000	Rp 12.164506	Rp 195,826.000000	Rp 12.184982	Rp 165,728.000000	Rp 12.018103
30	IPOL	Rp 287,793,458.000000	Rp 19.477754	Rp 292,126,972.000000	Rp 19.492699	Rp 277,540,954.000000	Rp 19.441479
31	TRST	Rp 3,332,905,936,010.000000	Rp 28.834866	Rp 4,284,901,587,126.000000	Rp 29.086119	Rp 4,349,022,887,699.000000	Rp 29.100972
32	YPAS	Rp 303,542,864,533.000000	Rp 26.438789	Rp 330,955,269,476.000000	Rp 26.525249	Rp 278,236,534,771.000000	Rp 26.351737
33	CPIN	Rp 24,522,593.000000	Rp 17.015105	Rp 27,645,118.000000	Rp 17.134960	Rp 29,353,041.000000	Rp 17.194907
34	JPFA	Rp 21,088,870.000000	Rp 16.864256	Rp 23,038,028.000000	Rp 16.952657	Rp 25,185,009.000000	Rp 17.041759
35	MAIN	Rp 4,072,245,477.000000	Rp 22.127460	Rp 4,335,844,455.000000	Rp 22.190182	Rp 4,648,577,041.000000	Rp 22.259827
36	SIPD	Rp 2,239,699.000000	Rp 14.621852	Rp 2,187,879.000000	Rp 14.598443	Rp 2,470,793.000000	Rp 14.720050
37	SULI	Rp 82,527,597.000000	Rp 18.228643	Rp 101,190,118.000000	Rp 18.432512	Rp 105,039,965.000000	Rp 18.469851
38	TRST	Rp 3,332,905,936,010.000000	Rp 28.834866	Rp 4,284,901,587,126.000000	Rp 29.086119	Rp 4,349,022,887,699.000000	Rp 29.100972
39	ALDO	Rp 498,701,656,995.000000	Rp 26.935274	Rp 887,748,699,687.000000	Rp 27.511955	Rp 925,114,449,507.000000	Rp 27.553183
40	FASW	Rp 9,369,891,776,775.000000	Rp 29.868523	Rp 10,965,118,708,784.000000	Rp 30.025740	Rp 10,751,992,944,302.000000	Rp 30.006112



NO	NAMA PERUSAHAAN	2017		2018		2019	
		TOTAL ASET	LN	TOTAL ASET	LN	TOTAL ASET	LN
41	INKP	Rp 7,634,236.000000	Rp 15.848153	Rp 8,751,013.000000	Rp 15.984680	Rp 8,502,050.000000	Rp 15.955818
42	INRU	Rp 337,585.000000	Rp 12.729573	Rp 411,225.000000	Rp 12.926896	Rp 480,886.000000	Rp 13.083386
43	SPMA	Rp 2,175,660,855,114.000000	Rp 28.408354	Rp 2,282,845,632,924.000000	Rp 28.456444	Rp 2,372,130,750,775.000000	Rp 28.494810
44	TKIM	Rp 2,580,875.000000	Rp 14.763639	Rp 2,965,136.000000	Rp 14.902433	Rp 3,062,331.000000	Rp 14.934687
45	ASII	Rp 295,646.000000	Rp 12.596918	Rp 344,711.000000	Rp 12.750462	Rp 351,958.000000	Rp 12.771267
46	AUTO	Rp 14,762,309.000000	Rp 16.507588	Rp 15,889,648.000000	Rp 16.581178	Rp 16,015,709.000000	Rp 16.589081
47	BRAM	Rp 304,483,626.000000	Rp 19.534128	Rp 296,400,018.000000	Rp 19.507221	Rp 279,484,828.000000	Rp 19.448459
48	GDYR	Rp 123,765,600.000000	Rp 18.633900	Rp 126,016,356.000000	Rp 18.651922	Rp 121,292,355.000000	Rp 18.613714
49	GJTL	Rp 18,191,176.000000	Rp 16.716447	Rp 19,711,478.000000	Rp 16.796712	Rp 18,856,075.000000	Rp 16.752346
50	IMAS	Rp 31,375,311,299,854.000000	Rp 31.077042	Rp 41,044,311,290,764.000000	Rp 31.345673	Rp 44,698,662,588,632.000000	Rp 31.430965
51	INDS	Rp 2,434,617,337,849.000000	Rp 28.520811	Rp 2,482,337,567,967.000000	Rp 28.540222	Rp 2,834,422,741,208.000000	Rp 28.672859
52	MASA	Rp 657,608,837.000000	Rp 20.304121	Rp 557,051,444.000000	Rp 20.138168	Rp 451,103,384.000000	Rp 19.927207
53	SMSM	Rp 2,443,341.000000	Rp 14.708877	Rp 2,801,203.000000	Rp 14.845560	Rp 3,106,981.000000	Rp 14.949162
54	UNIT	Rp 426,384,622,878.000000	Rp 26.778608	Rp 419,701,649,147.000000	Rp 26.762810	Rp 417,735,266,590.000000	Rp 26.758114
55	BIMA	Rp 89,327,328,853.000000	Rp 25.215573	Rp 98,190,640,839.000000	Rp 25.310177	Rp 246,536,771,775.000000	Rp 26.230777
56	JECC	Rp 1,927,985,356.000000	Rp 21.379741	Rp 2,102,146,140.000000	Rp 21.466225	Rp 1,888,753,850.000000	Rp 21.359183
57	KBLI	Rp 3,013,760,616,985.000000	Rp 28.734210	Rp 3,244,821,647,076.000000	Rp 28.808082	Rp 3,556,474,711,037.000000	Rp 28.899791
58	KBLM	Rp 1,235,198,847,468.000000	Rp 27.842253	Rp 1,298,358,478,375.000000	Rp 27.892122	Rp 1,284,437,358,420.000000	Rp 27.881342
59	SCCO	Rp 4,014,244,589,706.000000	Rp 29.020870	Rp 4,165,196,478,857.000000	Rp 29.057785	Rp 4,400,655,628,146.000000	Rp 29.112775
60	VOKS	Rp 2,110,166,496,595.000000	Rp 28.377788	Rp 2,485,382,578,010.000000	Rp 28.541448	Rp 3,027,942,155,357.000000	Rp 28.738904

NO	NAMA PERUSAHAAN	2017		2018		2019	
		TOTAL ASET	LN	TOTAL ASET	LN	TOTAL ASET	LN
61	PTSN	Rp 67.203.688.000000	Rp 18.023239	Rp 287.576.140.000000	Rp 19.476998	Rp 161.249.768.000000	Rp 18.898465
62	ADES	Rp 840.236.000000	Rp 13.641438	Rp 881.275.000000	Rp 13.689125	Rp 822.375.000000	Rp 13.619952
63	CEKA	Rp 1.392.636.444.501.000000	Rp 27.962220	Rp 1.168.956.042.706.000000	Rp 27.787132	Rp 1.393.079.542.074.000000	Rp 27.962538
64	DLTA	Rp 1.340.842.765.000000	Rp 21.016564	Rp 1.523.517.170.000000	Rp 21.144287	Rp 1.425.983.722.000000	Rp 21.078128
65	ICBP	Rp 31.619.514.000000	Rp 17.269285	Rp 34.367.153.000000	Rp 17.352612	Rp 38.709.314.000000	Rp 17.471591
66	INDF	Rp 87.939.488.000000	Rp 18.292159	Rp 96.537.796.000000	Rp 18.385445	Rp 96.198.559.000000	Rp 18.381925
67	MLBI	Rp 2.510.078.000000	Rp 14.735824	Rp 2.889.501.000000	Rp 14.876594	Rp 2.896.950.000000	Rp 14.879169
68	MYRO	Rp 14.915.849.800.251.000000	Rp 30.333446	Rp 17.591.706.426.634.000000	Rp 30.498449	Rp 19.037.918.806.473.000000	Rp 30.577454
69	PSDN	Rp 690.979.867.049.000000	Rp 27.261377	Rp 697.657.400.651.000000	Rp 27.270994	Rp 763.492.320.252.000000	Rp 27.361169
70	ROTI	Rp 4.559.573.709.411.000000	Rp 29.148250	Rp 4.393.810.380.883.000000	Rp 29.111218	Rp 4.682.083.844.951.000000	Rp 29.174764
71	SKLT	Rp 636.284.210.210.000000	Rp 27.178911	Rp 747.293.725.435.000000	Rp 27.339724	Rp 790.845.543.826.000000	Rp 27.396369
72	ULTJ	Rp 5.186.940.000000	Rp 15.461654	Rp 5.555.871.000000	Rp 15.530366	Rp 6.608.422.000000	Rp 15.703855
73	GGRM	Rp 66.759.930.000000	Rp 18.016614	Rp 69.097.219.000000	Rp 18.051025	Rp 78.647.274.000000	Rp 18.180484
74	HMSP	Rp 43.141.063.000000	Rp 17.579986	Rp 46.602.420.000000	Rp 17.657163	Rp 50.902.806.000000	Rp 17.745429
75	RMBA	Rp 14.083.598.000000	Rp 16.460521	Rp 14.879.589.000000	Rp 16.515501	Rp 17.000.330.000000	Rp 16.648743
76	DVLA	Rp 1.640.886.147.000000	Rp 21.218502	Rp 1.682.821.739.000000	Rp 21.243738	Rp 1.829.960.714.000000	Rp 21.327560
77	KAEF	Rp 6.096.148.972.533.000000	Rp 29.438678	Rp 11.329.090.864.000000	Rp 23.150640	Rp 18.352.877.132.000000	Rp 23.633052
78	KLBF	Rp 16.616.239.416.335.000000	Rp 30.441402	Rp 18.146.206.145.369.000000	Rp 30.529483	Rp 20.264.726.862.584.000000	Rp 30.639903
79	MERK	Rp 847.006.544.000000	Rp 20.557219	Rp 1.263.113.689.000000	Rp 20.956846	Rp 901.060.986.000000	Rp 20.619084
80	PYFA	Rp 159.563.931.041.000000	Rp 25.795711	Rp 187.057.163.854.000000	Rp 25.954680	Rp 190.786.208.250.000000	Rp 25.974419
81	SCPI	Rp 1.354.104.356.000000	Rp 21.026406	Rp 1.635.702.779.000000	Rp 21.215338	Rp 1.417.704.185.000000	Rp 21.072305
82	TSPC	Rp 7.434.900.309.021.000000	Rp 29.637206	Rp 7.869.975.060.326.000000	Rp 29.694076	Rp 8.372.769.580.743.000000	Rp 29.756006
83	MBTO	Rp 780.669.761.787.000000	Rp 27.383418	Rp 648.016.880.325.000000	Rp 27.197183	Rp 591.063.928.037.000000	Rp 27.105190
84	MRAT	Rp 497.354.419.089.000000	Rp 26.932569	Rp 511.887.783.867.000000	Rp 26.961371	Rp 532.762.947.995.000000	Rp 27.001342
85	TCID	Rp 2.361.807.189.430.000000	Rp 28.490448	Rp 2.445.143.511.801.000000	Rp 28.525125	Rp 2.551.192.620.939.000000	Rp 28.567582
86	UNVR	Rp 18.906.413.000000	Rp 16.755012	Rp 20.326.869.000000	Rp 16.843195	Rp 20.649.371.000000	Rp 16.843195
87	KDSI	Rp 1.328.291.727.616.000000	Rp 27.914915	Rp 1.391.416.464.512.000000	Rp 27.961343	Rp 1.253.650.408.375.000000	Rp 27.857081
88	KICI	Rp 149.420.009.884.000000	Rp 25.730027	Rp 154.088.747.766.000000	Rp 25.760795	Rp 152.818.996.760.000000	Rp 25.752520
89	LMPI	Rp 834.548.374.286.000000	Rp 27.450157	Rp 786.704.752.983.000000	Rp 27.391119	Rp 737.642.257.697.000000	Rp 27.326725



Lampiran 8

Hasil perhitungan SIZE

NO	NAMA PERUSAHAAN	UKURAN PERUSAHAAN			NO	NAMA PERUSAHAAN	UKURAN PERUSAHAAN		
		2017	2018	2019			2017	2018	2019
1	AMFG	Rp15.650939	Rp 15.947619	Rp 15.983198	46	BRAM	Rp 19.534128	19.50722051	Rp19.448459
2	ARNA	Rp28.101866	Rp 28.133556	Rp 28.218328	47	GDYR	Rp 18.633900	18.65192227	Rp18.613714
3	IKAI	Rp19.252829	Rp 21.013706	Rp 21.028935	48	GJTL	Rp 16.716447	16.79671166	Rp16.752346
4	KIAS	Rp28.200646	Rp 28.164249	Rp 27.839401	49	IMAS	Rp 31.077042	31.34567336	Rp31.430965
5	TOTO	Rp28.670057	Rp 28.694738	Rp 28.702080	50	INDS	Rp 28.520811	28.5402218	Rp28.672859
6	ALKA	Rp19.536506	Rp 20.290894	Rp 20.220449	51	MASA	Rp 20.304121	20.13816815	Rp19.927207
7	ALMI	Rp28.496558	Rp 28.654071	Rp 28.176625	52	SMSM	Rp 14.708877	14.84555953	Rp14.949162
8	BTON	Rp25.935489	Rp 26.104834	Rp 26.163782	53	UNIT	Rp 26.778608	26.76280994	Rp26.758114
9	CTBN	Rp18.822479	Rp 18.863142	Rp 18.964875	54	BIMA	Rp 25.215573	25.31017674	Rp26.230777
10	GDST	Rp27.883300	Rp 27.932504	Rp 28.195527	55	JECC	Rp 21.379741	21.46622463	Rp21.359183
11	INAI	Rp27.824873	Rp 27.967982	Rp 27.824031	56	KBLI	Rp 28.734210	28.8080815	Rp28.899791
12	JKSW	Rp26.253863	Rp 25.973605	Rp 25.919705	57	KBLM	Rp 27.842253	27.89212187	Rp27.881342
13	KRAS	Rp15.230000	Rp 15.091205	Rp 15.005402	58	SCCO	Rp 29.020870	29.05778456	Rp29.112775
14	LION	Rp27.248205	Rp 27.268892	Rp 27.257081	59	VOKS	Rp 28.377788	28.54144772	Rp28.738904
15	LMSH	Rp25.805685	Rp 25.798610	Rp 25.714315	60	PTSN	Rp 18.023239	19.47699822	Rp18.898465
16	NIKL	Rp18.652767	Rp 18.811216	Rp 18.837343	61	ADES	Rp 13.641438	13.689125	Rp13.619952
17	PICO	Rp27.302849	Rp 27.471946	Rp 27.751127	62	CEKA	Rp 27.962220	27.7871322	Rp27.962538
18	TMBS	Rp18.920369	Rp 19.067544	Rp 18.852401	63	DLTA	Rp 21.016564	21.14428743	Rp21.078128
19	BRPT	Rp15.108298	Rp 15.767473	Rp 15.787149	64	ICBP	Rp 17.269285	17.35261181	Rp17.471591
20	DPNS	Rp26.454959	Rp 26.498392	Rp 26.485762	65	INDF	Rp 18.292159	18.38544516	Rp18.381925
21	EKAD	Rp27.403829	Rp 27.472339	Rp 27.598740	66	MLBI	Rp 14.735824	14.87659438	Rp14.879169
22	INCI	Rp26.439597	Rp 26.692901	Rp 26.728251	67	MYRO	Rp 30.333446	30.49844868	Rp30.577454
23	SRSN	Rp20.296669	Rp 20.347521	Rp 20.473838	68	PSDN	Rp 27.261377	27.27099399	Rp27.361169
24	TPIA	Rp14.909882	Rp 14.970341	Rp 15.054236	69	ROTI	Rp 29.148250	29.11121793	Rp29.174764
25	UNIC	Rp19.226026	Rp 19.281080	Rp 19.208035	70	SKLT	Rp 27.178911	27.33972415	Rp27.396369
26	AKPI	Rp21.733166	Rp 21.845077	Rp 21.744556	71	ULTJ	Rp 15.461654	15.53036576	Rp15.703855
27	APLI	Rp26.711472	Rp 26.944209	Rp 26.761768	72	GGRM	Rp 18.016614	18.05102504	Rp18.180484
28	BRNA	Rp21.398696	Rp 21.623966	Rp 21.540007	73	HMSP	Rp 17.579986	17.65716303	Rp17.745429
29	FPNI	Rp12.164506	Rp 12.184982	Rp 12.018103	74	RMBA	Rp 16.460521	16.51550097	Rp16.648743
30	IPOL	Rp19.477754	Rp 19.492699	Rp 19.441479	75	DVLA	Rp 21.218502	21.24373783	Rp21.327560
31	TRST	Rp28.834866	Rp 29.086119	Rp 29.100972	76	KAEF	Rp 29.438678	23.15063967	Rp23.633052
32	YPAS	Rp26.438789	Rp 26.525249	Rp 26.351737	77	KLBF	Rp 30.441402	30.52948263	Rp30.639903
33	CPIN	Rp17.015105	Rp 17.134960	Rp 17.194907	78	MERK	Rp 20.557219	20.95684569	Rp20.619084
34	JPFA	Rp16.864256	Rp 16.952657	Rp 17.041759	79	PYFA	Rp 25.795711	25.9546801	Rp25.974419
35	MAIN	Rp22.127460	Rp 22.190182	Rp 22.259827	80	SCPI	Rp 21.026406	21.21533838	Rp21.072305
36	SIPD	Rp14.621852	Rp 14.598443	Rp 14.720050	81	TSPC	Rp 29.637206	29.69407601	Rp29.756006
37	SULI	Rp18.228643	Rp 18.432512	Rp 18.469851	82	MBTO	Rp 27.383418	27.19718258	Rp27.105190
38	ALDO	Rp26.935274	Rp 27.511955	Rp 27.553183	83	MRAT	Rp 26.932569	26.96137127	Rp27.001342
39	FASW	Rp29.868523	Rp 30.025740	Rp 30.006112	84	TCID	Rp 28.490448	28.52512493	Rp28.567582
40	INKP	Rp15.848153	Rp 15.984680	Rp 15.955818	85	UNVR	Rp 16.755012	16.84319542	Rp16.843195
41	INRU	Rp12.729573	Rp 12.926896	Rp 13.083386	86	KDSI	Rp 27.914915	27.96134338	Rp27.857081
42	SPMA	Rp28.408354	Rp 28.456444	Rp 28.494810	87	KICI	Rp 25.730027	25.76079456	Rp25.752520
43	TKIM	Rp14.763639	Rp 14.902433	Rp 14.934687	88	LMPI	Rp 27.450157	27.39111886	Rp27.326725
44	ASII	Rp12.596918	Rp 12.750462	Rp 12.771267					
45	AUTO	Rp16.507588	16.58117839	Rp 16.589081		RATA-RATA	Rp 10.835905	Rp 10.919663	Rp10.914999

Lampiran 9

Perhitungan Perataan Laba

laba (I) triwulan 1

NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	18606	36230	-16288
2	ARNA	39409923557	39443335929	55692381211
3	IKAI	-4557644	-4772166	-19380205
4	KIAS	-17366	-24565648289	-22689196446
5	TOTO	74079308853	83385499626	41170256897
6	ALKA	865872	7531953	3822368
7	ALMI	24370040295	9912839456	-36291157683
8	BTON	-173639676	8463503095	-233917673
9	CTBN	-1641557	-5433168	1251340
10	GDST	19715615128	-3161639836	6473752527
11	INAI	1311101355	12959451080	12995136931
12	JKSW	-2207277767	-637953587	0
13	KRAS	-20699	-4864	-62323
14	LION	2497748119	20090384707	9693119162
15	LMSH	4145477727	1167503404	-1430038781
16	NIKL	-505875	90384	2242065
17	PICO	4902276800	4898268726	16275569955
18	TMBS	2603788	0	0
19	BRPT	48949	19129	5808
20	DPNS	572758344	2689349745	2873928110
21	EKAD	25455043285	23151017091	28091667464
22	INCI	3384069258	4836484904	2048910601
23	SRSN	-434013	8316864	13485160
24	TPIA	0	73401	17265
25	UNIC	5974593	3992232	1137837
26	AKPI	12961989	13456135	0
27	APLI	1939982290	0	2162727661
28	BRNA	-7449679	-16254388	-20216389
29	FPNI	1657	0	0
30	IPOL	0	1022360	1116712
31	TRST	1657	255	65
32	YPAS	-8918365744	1040315355	-94343967
33	CPIN	625666	995794	811539
34	JPFA	91417	433399	310741
35	MAIN	0	50423608	91333882
36	SIPD	-206713	-8234	0
37	SULI	1454094	2026470	-2347099
38	TRST	0	13176714099	10513820672
39	ALDO	7380851326	6440516544	10855843392
40	FASW	147451172085	326040370919	419730205489
41	INKP	85844	155140	73093
42	INRU	-4022	-1036	-416
43	SPMA	28442023986	13584363152	39869376794
44	TKIM	7715	47423	47925
45	ASII	5087	4980	5215
46	AUTO	148319	145994	
47	BRAM	6,646,235		6290653
48	GDYR	0	425988	-1315089
49	GJTL	215664	51,783	168,959
50	IMAS	0	60,235,582,467	756215108158

NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	17,333,006,559		22646952794
52	MASA	-309876	-35649	-3995482
53	SMSM	112256	119,380	125087
54	UNIT	86185005	70908377	0
55	BIMA	3283958424	2323621069	2166909465
56	JECC	42408478		16844745
57	KBLI	63554496893	38393086	114983390
58	KBLM	0	0	2842127569
59	SCCO	76483241465	83976122783	92961364141
60	VOKS	36100355840		78361647099
61	PTSN	166290	660668	-242352
62	ADES	11152	13564	17410
63	CEKA	36037128441	15756080887	59471314676
64	DLTA	85662866	86822839	9803
65	ICBP	1188344	1276858	1476896
66	INDF	1204891	1188570	1349407
67	MLBI	301646	212499	239501
68	MYRO	361105822671	468717791427	466346657302
69	PSDN	17140079395	-6151675405	-7676780046
70	ROTI	29920223328	29054139236	64854248654
71	SKLT	3145894511	4103477485	9339127947
72	ULTJ	237670980895	0	299951
73	GGRM	2355332	1892063	0
74	HMSP	3290790	3032156	0
75	RMBA	-68996	-252398	-83299
76	DVLA	81835604	62853576	
77	KAEF	23014536783	30790674351	20631769598
78	KLBF	588252714431	593685015849	595071167733
79	MERK	65781250	52210507	
80	PYFA	1311101355	1636720122	1885821954
81	SCPI	16004307	81488814	64547419
82	TSPC	216286822	203566922621	203323639312
83	MBTO	835384881	479183986	854905063
84	MRAT	439962805	684259789	-2490515917
85	TCID	64147084377	68102246427	71480745571
86	UNVR	1960841	1839131	0
87	KDSI	13940889858		21171808876
88	KICI	3625671616	233721343	-478037485
89	LMPI	1012321875	-2532236229	-7920705172

PENJUALAN (S)				
NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	795286	1080353	996671
2	ARNA	441483489358	494715457628	561229643018
3	IKAI	9132152	563090	16951896
4	KIAS	220806	212906185198	209241552397
5	TOTO	574793688791	600866686574	547898485239
6	ALKA	133819825	920952314	499455210
7	ALMI	10189083462	954248652659	938690651050
8	BTON	22576615720	29240043590	26421121750
9	CTBN	7715074	17626680	32644349
10	GDST	304281908114	349238935907	494106035045
11	INAI	51919986791	247273072896	279601106460
12	JKSW	9284183906	29808680	0
13	KRAS	350139	486173	418983
14	LION	89957519724	300730959666	262999185242
15	LMSH	47336092969	59701783512	48486610238
16	NIKL	36588616	43778793	50666966
17	PICO	203221945889	205827342392	592829218154
18	TMBS	148388078	0	0
19	BRPT	642510	697540	679243
20	DPNS	26296290650	32312300550	37949389300
21	EKAD	149948722997	193307983601	197774030076
22	INCI	59706587303	80106763176	92241274591
23	SRSN	132007834	144320106	175148832
24	TPIA	0	695277	552217
25	UNIC	77058795	85070317	83250808
26	AKPI	531711327	606908213	0
27	APLI	81747162389	0	117803470725
28	BRNA	348973875	347303199	329572641
29	FPNI	118369	0	0
30	IPOL	0	50299239	51623821
31	TRST	118369	101890	92690
32	YPAS	47364526864	93818776917	107151459665
33	CPIN	12013565	11855103	14455252
34	JPFA	6624716	7860856	8564732
35	MAIN	0	1473843105	1944816763
36	SIPD	599073	676149	0
37	SULI	17223588	21385523	19500579
38	TRST	0	669924359456	642720982730
39	ALDO	173988816951	205056097118	300920583128
40	FASW	1609565534813	2424626448983	2396111654440
41	INKP	745975	843715	776047
42	INRU	25625	23735	15728
43	SPMA	462502060115	543216065108	609005746479
44	TKIM	271273	275906	306971
45	ASII	48780	55822	59607
46	AUTO	3471798	3838372	3,838,372
47	BRAM	57,611,308		66262203
48	GDYR	0	44393658	33080951
49	GJTL	3775224	3,860,557	4,038,010
50	IMAS	0	4,225,620,650,576	4703843054985



PENJUALAN (S)				
NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	461,837,835,272		572906461391
52	MASA	65071677	79034135	87465003
53	SMSM	757262	888,150	890858
54	UNIT	31494568240	33881870255	0
55	BIMA	28440772237	30308947408	21588351298
56	JECC	540174660		783468686
57	KBLI	670288084622	883080761	1025528095
58	KBLM	0	0	269641365194
59	SCCO	1131901553579	1174378350129	1377695742333
60	VOKS	523034206013		789914503723
61	PTSN	81450155	22521784	20979072
62	ADES	196724	189274	191190
63	CEKA	1235990503394	970315746399	737471166532
64	DLTA	226760593	224504067	116182
65	ICBP	9458118	9880580	11255645
66	INDF	17834867	17631161	19169840
67	MLBI	898954	734368	761759
68	MYRO	4979713188356	5415147634014	6013762833073
69	PSDN	361457249474	328462113889	348641313266
70	ROTI	602453160763	659064387509	791726415553
71	SKLT	211333430147	236462659056	308358625324
72	ULTJ	1181409122326	0	1428392
73	GGRM	26196611	21980863	0
74	HMSP	22575816	23136124	0
75	RMBA	4185827	4585873	5041876
76	DVLA	398310	430379433	
77	KAEF	1197965629969	1490188909869	1814828154464
78	KLBF	4898348246435	5014905879615	5365509312496
79	MERK	316331205	311337114	
80	PYFA	51919986791	64861121662	63819838569
81	SCPI	608621849	659993561	363082339
82	TSPC	2343101977	2382723516701	2704480240109
83	MBTO	132571960587	149529421785	140868378479
84	MRAT	82302250364	82630145750	63018400065
85	TCID	731353309	681156925951	722789536534
86	UNVR	10845687	10746621	0
87	KDSI	536818502		574960993960
88	KICI	27379690245	20402414720	25374433576
89	LMPI	97945772560	97767124920	106993231754

INDEKS LABA Δ I

NO	NAMA PERUSAHAAN	Δ I 1	Δ I 2	Δ I	A1	A2	A3	CV Δ I
		(n2-n1)	(n3-n2)	(average)	(Δ I 1-Δ I)	(Δ I 2-Δ I)	(A1+A2)/(N-1)	VA3/Δ I
1	AMFG	17624	-52518	-17447	70142	-17624	61330	-0.0142
2	ARNA	33412372	16249045282	8141228827	-16215632910	-33412372	-16232339096	1.4120
3	IKAI	-214522	-14608039	-7411281	14393517	214522	14500778	-0.0005
4	KIAS	-24565630923	1876451843	-11344589540	-26442082766	24565630923	-14159267305	1.1172
5	TOTO	9306190773	-42215242729	-16454525978	51521433502	-9306190773	46868338116	0.0000
6	ALKA	6666081	-3709585	1478248	10375666	-6666081	7042626	2.1827
7	ALMI	-14457200839	-46203997139	-30330598989	31746796300	14457200839	38975396720	0.0000
8	BTON	8637142771	-8697420768	-30138999	17334563539	-8637142771	13015992154	-0.0038
9	CTBN	-3791611	6684508	1446449	-10476119	3791611	-8580314	2.4356
10	GDST	-22877254964	9635392363	-6620931301	-32512647327	22877254964	-21074019845	1.7841
11	INAI	11648349725	35685851	5842017788	11612663874	-11648349725	5788489012	0.9954
12	JKSW	1569324180	637953587	1103638884	931370593	-1569324180	146708503	0.3646
13	KRAS	15835	-57459	-20812	73294	-15835	65377	-0.0123
14	LION	17592636588	-10397265545	3597685522	27989902133	-17592636588	19193583839	2.3098
15	LMSH	-2977974323	-2597542185	-2787758254	-380432138	2977974323	1108555024	0.0000
16	NIKL	596259	2151681	1373970	-1555422	-596259	-1853552	1.1615
17	PICO	-4008074	11377301229	5686646578	-11381309303	4008074	-11379305266	1.4146
18	TMBS	-2603788	0	-1301894	-2603788	2603788	-1301894	1.0000
19	BRPT	-29820	-13321	-21571	-16499	29820	-1589	0.2714
20	DPNS	2116591401	184578365	1150584883	1932013036	-2116591401	873717336	0.8714
21	EKAD	-2304026194	4940650373	1318312090	-7244676567	2304026194	-6092663470	2.1498
22	INCI	1452415646	-2787574303	-667579329	4239989949	-1452415646	3513782126	2.2942
23	SRSN	8750877	5168296	6959587	3582581	-8750877	-792858	0.3375
24	TPIA	73401	-56136	8633	129537	-73401	92837	3.2794
25	UNIC	-1982361	-2854395	-2418378	872034	1982361	1863215	0.8777
26	AKPI	494146	-13456135	-6480995	13950281	-494146	13703208	1.4541
27	APLI	-1939982290	2162727661	111372686	-4102709951	1939982290	-3132718806	5.3036
28	BRNA	-8804709	-3962001	-6383355	-4842708	8804709	-440354	0.2626
29	FPNI	-1657	0	-829	-1657	1657	-829	1.0000
30	IPOL	1022360	94352	558356	928008	-1022360	416828	0.8640
31	TRST	-1402	-190	-796	-1212	1402	-511	0.8012
32	YPAS	9958681099	-1134659322	4412010889	11093340421	-9958681099	6113999872	1.1772
33	CPIN	370128	-184255	92937	554383	-370128	369319	1.9935
34	JPFA	341982	-122658	109662	464640	-341982	293649	1.6364
35	MAIN	50423608	40910274	45666941	9513334	-50423608	-15698470	0.5863
36	SIPD	198479	8234	103357	190245	-198479	91006	0.9384
37	SULI	572376	-4373569	-1900597	4945945	-572376	4659757	1.5658
38	TRST	13176714099	-2662893427	5256910336	15839607526	-13176714099	9251250477	1.3266
39	ALDO	-940334782	4415326848	1737496033	-5355661630	940334782	-4885494239	1.6768
40	FASW	178589198834	93689834570	136139516702	84899364264	-178589198834	-4395235153	0.1797
41	INKP	69296	-82047	-6376	151343	-69296	116695	4.2783
42	INRU	2986	620	1803	2366	-2986	873	0.6958
43	SPMA	-14857660834	26285013642	5713676404	-41142674476	14857660834	-33713844059	2.4291
44	TKIM	39708	502	20105	39206	-39708	19352	0.9811
45	ASII	-107	235	64	-342	107	-289	2.1232
46	AUTO	-2325	-145994	-74160	143669	2325	144832	1.3975
47	BRAM	-6646235	6290653	-177791	-12936888	6646235	-9613771	7.3535
48	GDYR	425988	-1741077	-657545	2167065	-425988	1954071	1.7239
49	GJTL	-163881	117176	-23353	-281057	-163881	-199117	2.9200
50	IMAS	60235582467	695979525691	378107554079	-635743943224	-60235582467	-665861734458	1.3270



INDEKS LABA Δ I

NO	NAMA PERUSAHAAN	Δ I 1	Δ I 2	Δ I	A1	A2	A3	CV Δ I
		(n2-n1)	(n3-n2)	(average)	(Δ I 1-Δ I)	(Δ I 2-Δ I)	(A1+A2)/(N-1)	VA3/Δ I
51	INDS	-17333006559	22646952794	2656973118	-39979959353	17333006559	-31313456074	3.4330
52	MASA	274227	-3959833	-1842803	4234060	-274227	4096947	1.4910
53	SMSM	7124	5707	6416	1417	-7124	-2145	0.5782
54	UNIT	-15276628	-70908377	-43092503	55631749	15276628	63270063	1.2117
55	BIMA	-960337355	-156711604	-558524480	-803625751	960337355	-323457074	0.7610
56	JECC	-42408478	16844745	-12781867	-59253223	42408478	-38048984	1.7253
57	KBLI	-63516103807	76590304	-31719756752	-63592694111	63516103807	-31834642208	1.0018
58	KBLM	0	2842127569	1421063785	-2842127569	0	-2842127569	1.4142
59	SCCO	7492881318	8985241358	8239061338	-1492360040	-7492881318	-5238800699	0.7974
60	VOKS	-36100355840	78361647099	21130645630	-114462002939	36100355840	-96411825019	2.1360
61	PTSN	494378	-903020	-204321	1397398	-494378	1150209	2.3726
62	ADES	2412	3846	3129	-1434	-2412	-2640	0.9185
63	CEKA	-20281047554	43715233789	11717093118	-63996281343	20281047554	-53855757566	2.1439
64	DLTA	1159973	-86813036	-42826532	87973009	-1159973	87393023	1.4285
65	ICBP	88514	200038	144276	-111524	-88514	-155781	1.0391
66	INDF	-16321	160837	72258	-177158	16321	-168998	1.5293
67	MLBI	-89147	27002	-31073	-116149	89147	-71576	1.5177
68	MYRO	107611968756	-2371134125	52620417316	109983102881	-107611968756	56177118503	1.0332
69	PSDN	-23291754800	-1525104641	-12408429721	-21766650159	23291754800	-10120772759	0.9031
70	ROTI	-866084092	35800109418	17467012663	-36666193510	866084092	-36233151464	1.4403
71	SKLT	957582974	5235650462	3096616718	-4278067488	-957582974	-4756858975	1.2394
72	ULTJ	-237670980895	299951	-118835340472	-237671280846	237670980895	-118835790399	1.0000
73	GGRM	-463269	-1892063	-1177666	1428794	463269	1660429	1.1874
74	HMSP	-258634	-3032156	-1645395	2773522	258634	2902839	1.3282
75	RMBA	-183402	169099	-7152	-352501	183402	-260800	6.0389
76	DVLA	-18982028	-62853576	-40917802	43871548	18982028	53362562	1.1420
77	KAEF	7776137568	-10158904753	-1191383593	17935042321	-7776137568	14046973537	3.4337
78	KLBF	5432301418	1386151884	3409226651	4046149534	-5432301418	1329998825	0.6246
79	MERK	-13570743	-52210507	-32890625	38639764	13570743	45425136	1.1752
80	PYFA	325618767	249101832	287360300	76516935	-325618767	-86292449	0.5480
81	SCPI	65484507	-16941395	24271556	82425902	-65484507	49683649	1.4307
82	TSPC	203350635799	-243283309	101553676245	203593919108	-203350635799	101918601209	1.0018
83	MBTO	-356200895	375721077	9760091	-731921972	356200895	-553821525	7.5328
84	MRAT	244296984	-3174775706	-1465239361	3419072690	-244296984	3296924198	1.5000
85	TCID	3955162050	3378499144	3666830597	576662906	-3955162050	-1400918119	0.6181
86	UNVR	-121710	-1839131	-980421	1717421	121710	1778276	1.3468
87	KDSI	-13940889858	21171808876	3615459509	-35112698734	13940889858	-28142253805	2.7900
88	KICI	-3391950273	-711758828	-2051854551	-2680191445	3391950273	-984216309	0.6926
89	LMPI	-3544558104	-5388468943	-4466513524	1843910839	3544558104	3616189891	0.8998

INDEKS PENJUALAN Δ S								
NO	NAMA PERUSAHAAN	Δ S 1	Δ S2	Δ S	B1	B2	B3	CV Δ S
		(n2-n1)	(n3-n2)	(average)	(Δ S 1- Δ S)	(Δ S 2- Δ S)	(B1+B2)/(N-1)	VB3/ Δ S
1	AMFG	285067	-83682	100693	184375	-184375	92187	0.9568
2	ARNA	53231968270	66514185390	59873076830	-6641108560	6641108560	-3320554280	0.2355
3	IKAI	-8569062	16388806	3909872	-12478934	12478934	-6239467	1.2633
4	KIAS	212905964392	-3664632801	104620665796	108285298597	-108285298597	54142649298	0.7194
5	TOTO	26072997783	-52968201335	-13447601776	39520599559	-39520599559	19760299780	1.2122
6	ALKA	787132489	-421497104	182817693	604314797	-604314797	302157398	1.2856
7	ALMI	944059569197	-15558001609	464250783794	479808785403	-479808785403	239904392702	0.7189
8	BTON	6663427870	-2818921840	1922253015	4741174855	-4741174855	2370587428	1.1105
9	CTBN	9911606	15017669	12464638	-2553032	2553032	-1276516	0.3200
10	GDST	44957027793	144867099138	94912063466	-49955035673	49955035673	-24977517836	0.5130
11	INAI	195353086105	32328033564	113840559835	81512526271	-81512526271	40756263135	0.5983
12	JKSW	-9254375226	-29808680	-4642091953	-4612283273	4612283273	-2306141637	0.7048
13	KRAS	136034	-67190	34422	101612	-101612	50806	1.2149
14	LION	210773439942	-37731774424	86520832759	124252607183	-124252607183	62126303592	0.8474
15	LMSH	12365690543	-11215173274	575258635	11790431909	-11790431909	5895215954	3.2012
16	NIKL	7190177	6888173	7039175	151002	-151002	75501	0.1036
17	PICO	2605396503	387001875762	194803636133	-192198239630	192198239630	-96099119815	0.7024
18	TMBS	-148388078	0	-74194039	-74194039	74194039	-37097020	0.7071
19	BRPT	55030	-18297	18367	36664	-36664	18332	0.9991
20	DPNS	6016009900	5637088750	5826549325	189460575	-189460575	94730288	0.1275
21	EKAD	43359260604	4466046475	23912653540	19446607065	-19446607065	9723303532	0.6377
22	INCI	20400175873	12134511415	16267343644	4132832229	-4132832229	2066416115	0.3564
23	SRSN	12312272	30828726	21570499	-9258227	9258227	-4629114	0.4633
24	TPIA	695277	-143060	276109	-419169	419169	209584	0.8712
25	UNIC	8011522	-1819509	3096007	4915516	-4915516	2457758	0.8910
26	AKPI	75196886	-606908213	-265855664	341052550	-341052550	170526275	0.8009
27	APLI	-81747162389	117803470725	18028154168	-99775316557	99775316557	-49887658279	1.6635
28	BRNA	-1670676	-17730558	-9700617	8029941	-8029941	4014971	0.6433
29	FPNI	-118369	0	-59185	-59185	59185	-29592	0.7071
30	IPOL	50299239	1324582	25811911	24487329	-24487329	12243664	0.6887
31	TRST	-16479	-9200	-12840	-3640	3640	-1820	0.3765
32	YPAS	46454250053	13332682748	29893466401	16560783653	-16560783653	8280391826	0.5263
33	CPIN	-158462	2600149	1220844	-1379306	1379306	-689653	0.7516
34	JPFA	1236140	703876	970008	266132	-266132	133066	0.3704
35	MAIN	1473843105	470973658	972408382	501434724	-501434724	250717362	0.5078
36	SIPD	77076	-676149	-299537	376613	-376613	188306	0.7929
37	SULI	4161935	-1884944	1138496	3023440	-3023440	1511720	1.1523
38	TRST	669924359456	-27203376726	321360491365	348563868091	-348563868091	174281934046	0.7364
39	ALDO	31067280167	95864486010	63465883089	-32398602922	32398602922	-16199301461	0.5052
40	FASW	815060914170	-28514794543	393273059814	421787854357	-421787854357	210893927178	0.7323
41	INKP	97740	-67668	15036	82704	-82704	41352	1.6584
42	INRU	-1890	-8007	-4949	3059	-3059	1529	0.5559
43	SPMA	80714004993	65789681371	73251843182	7462161811	-7462161811	3731080906	0.2257
44	TKIM	4633	31065	17849	-13216	13216	-6608	0.6085
45	ASII	7042	3785	5414	1629	-1629	814	0.3878
46	AUTO	366574	0	183287	183287	-183287	91644	0.7071
47	BRAM	-57611308	66262203	4325448	-61936756	61936756	-30968378	2.6757
48	GDYR	44393658	-11312707	16540476	27853183	-27853183	13926591	0.9176
49	GJTL	85333	177453	131393	-46060	46060	-23030	0.4187
50	IMAS	4225620650576	478222404409	2351921527493	1873699123084	-1873699123084	936849561542	0.6311



INDEKS PENJUALAN ΔS								
NO	NAMA PERUSAHAAN	$\Delta S 1$	$\Delta S 2$	ΔS	B1	B2	B3	CV ΔS
		(n2-n1)	(n3-n2)	(average)	($\Delta S 1 - \Delta S$)	($\Delta S 2 - \Delta S$)	(B1+B2)/(N-1)	$\sqrt{B3/\Delta S}$
51	INDS	-461837835272	572906461391	55534313060	-517372148332	517372148332	-258686074166	2.1583
52	MASA	13962458	8430868	11196663	2765795	-2765795	1382898	0.3514
53	SMSM	130888	2708	66798	64090	-64090	32045	0.6926
54	UNIT	2387302015	-33881870255	-15747284120	18134586135	-18134586135	9067293068	0.7588
55	BIMA	1868175171	-8720596110	-3426210470	5294385641	-5294385641	2647192820	0.8790
56	JECC	-540174660	783468686	121647013	-661821673	661821673	-330910837	1.6493
57	KBLI	-669405003861	142447334	-334631278264	-334773725598	334773725598	-167386862799	0.7073
58	KBLM	0	269641365194	134820682597	-134820682597	134820682597	-67410341299	0.7071
59	SCCO	42476796550	203317392204	122897094377	-80420297827	80420297827	-40210148914	0.5720
60	VOKS	-523034206013	789914503723	133440148855	-656474354868	656474354868	-328237177434	1.5684
61	PTSN	-58928371	-1542712	-30235542	-28692830	28692830	-14346415	0.6888
62	ADES	-7450	1916	-2767	-4683	4683	-2342	0.9199
63	CEKA	-265674756995	-232844579867	-249259668431	-16415088564	16415088564	-8207544282	0.1815
64	DLTA	-2256526	-224387885	-113322206	111065680	-111065680	55532840	0.7000
65	ICBP	422462	1375065	898764	-476302	476302	-238151	0.5148
66	INDF	-203706	1538679	667487	-871193	871193	-435596	0.8078
67	MLBI	-164586	27391	-68598	-95989	95989	-47994	0.8365
68	MYRO	435434445658	598615199059	517024822359	-81590376701	81590376701	-40795188350	0.2809
69	PSDN	-32995135585	20179199377	-6407968104	-26587167481	26587167481	-13293583741	1.4403
70	ROTI	56611226746	132662028044	94636627395	-38025400649	38025400649	-19012700325	0.4482
71	SKLT	25129228909	71895966268	48512597589	-23383368680	23383368680	-11691684340	0.4909
72	ULTJ	-118140912326	1428392	-590703846967	-590705275359	590705275359	-295352637680	0.7071
73	GGRM	-4215748	-21980863	-13098306	8882558	-8882558	4441279	0.5823
74	HMSP	560308	-23136124	-11287908	11848216	-11848216	5924108	0.7244
75	RMBA	400046	456003	428025	-27979	27979	-13989	0.1808
76	DVLA	429981123	-430379433	-199155	430180278	-430180278	215090139	32.8636
77	KAEF	292223279900	324639244595	308431262248	-16207982348	16207982348	-8103991174	0.1621
78	KLBF	116557633180	350603432881	233580533031	-117022899851	117022899851	-58511449925	0.5005
79	MERK	-4994091	-311337114	-158165603	153171512	-153171512	76585756	0.6959
80	PYFA	12941134871	-1041283093	5949925889	6991208982	-6991208982	3495604491	0.7665
81	SCPI	51371712	-296911222	-122769755	174141467	-174141467	87070734	0.8422
82	TSPC	2380380414724	321756723408	1351068569066	1029311845658	-1029311845658	514655922829	0.6172
83	MBTO	16957461198	-8661043306	4148208946	12809252252	-12809252252	6404626126	1.2426
84	MRAT	327895386	-19611745685	-9641925150	9969820536	-9969820536	4984910268	0.7190
85	TCID	680425572642	41632610583	361029091613	319396481030	-319396481030	159698240515	0.6651
86	UNVR	-99066	-10746621	-5422844	5323778	-5323778	2661889	0.7006
87	KDSI	-536818502	574960993960	287212087729	-287748906231	287748906231	-143874453116	0.7078
88	KICI	-6977275525	4972018856	-1002628335	-5974647191	5974647191	-2987323595	1.7261
89	LMPI	-178647640	9226106834	4523729597	-4702377237	4702377237	-2351188619	0.7209



laba (l) triwulan 2				
NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	20,944	(91,082)	(60,675)
2	ARNA	61,544,166,164	69,616,262,339	102,094,636,789
3	IKAI	0	60,026,599	(37,771,293)
4	KIAS	-48,721	(51,488,943,522)	(61,455,835,200)
5	TOTO	108,678,533,476	0	63,162,813,315
6	ALKA	17,940,615	20,309,979	8,466,218
7	ALMI	6,030,137,077	1,141,919,964	(97,967,103,046)
8	BTON	(297,250,831)	18,692,072,954	(121,085,923)
9	CTBN	(10,369,456)	175,979	0
10	GDST	9,055,560,476	(24,445,699,259)	8,746,586,604
11	INAI	21,961,822,804	20,165,810,106	20,205,049,717
12	JKSW	(2,951,839,907)	(512,948,662)	(368,401,131)
13	KRAS	(56,701)	(16,012)	(134,954)
14	LION	9,737,008,881	11,273,038,401	5,085,639,049
15	LMSH	3,810,164,547	0	(7,446,547,273)
16	NIKL	(502,533)		2,411,215
17	PICO	10,332,718,385	8,790,667,430	10,337,288,638
18	TMBS	0	1,755,327	0
19	BRPT	66,811	41,649	10,910
20	DPNS	2,244,686,469	5,143,852,830	2,877,093,981
21	EKAD	38,995,197,184	40,903,648,384	38,353,758,624
22	INCI	6,419,783,918	8,806,633,703	4,211,269,722
23	SRSN	2,450,675	17,383,527	19,877,143
24	TPIA	174,018	115,209	32,919
25	UNIC	8,620,440	6,085,347	2,660,299
26	AKPI	18,542,014	8,075,010	10,734,851
27	APLI	2,570,499,745	(8,175,419,129)	0
28	BRNA	(167,684,981)	(56,175,906)	(59,454,805)
29	FPNI	1,948	1,926	494
30	IPOL	1,110,291	2,050,379	2,205,510
31	TRST	13,545,883,763	23,462,873,665	25,898,117,744
32	YPAS	(17,838,215,534)	(3,613,141,012)	(2,333,108,067)
33	CPIN	1,523,683	2,432,722	1,727,208
34	JPFA	487,359	1,108,283	829,289
35	MAIN	26,926,252	0	145,936,141
36	SIPD	(236,229)	4,040	31,033
37	SULI	1,199,752	1,631,419	(7,712,621)
38	TRST	13,545,883,763	23,462,873,665	25,898,117,744
39	ALDO	6,485,885,724	7,908,495,165	0
40	FASW	182,960,083,154	439,392,142,149	643,145,501,035
41	INKP	171,069	0	146,817
42	INRU	(2,739)	760	(5,090)
43	SPMA	65,957,269,476	28,614,318,268	72,361,429,022
44	TKIM	4,220	147,605	104,728
45	ASII	9,357	10,384	9,803
46	AUTO	198,386		245,687
47	BRAM	12,465,194		9,475,326
48	GDYR	0	1,020,143	(2,324,145)
49	GJTL	(41,177)	(93,882)	163,759
50	IMAS	(340,333,031,896)	37,288,207,863	462,674,374,991



laba (I) triwulan 2				
NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	42,915,430,298	42,915,430,298	23,440,673,195
52	MASA		460,634	(11,061,297)
53	SMSM	(2,172,934)	409,070	233,995
54	UNIT	218,810,906	368,701,571	455,187,192
55	BIMA	112,472,561	(2,139,678,472)	2,335,641,254
56	JECC	52,947,987	45,143,087	45,143,087
57	KBLI	222,471,328,172		176,732,121
58	KBLM	6,385,981,421	2,423,183,277	0
59	SCCO	121,131,480,874	108,743,860,286	138,947,831,419
60	VOKS		24,979,359,809	115,913,454,433
61	PTSN	369,771	2,383,011	1,242,814
62	ADES	13,037	21,613	30,606
63	CEKA	35,834,770,913	21,257,972,506	92,091,305,941
64	DLTA	124,936,898	142,654,945	141,551,354
65	ICBP	2,092,067	2,291,090	2,574,638
66	INDF	2,271,136	2,446,823	2,545,288
67	MLBI	645,653	463,818	485,627
68	MYRO	547,831,198,474	735,869,739,231	807,482,273,179
69	PSDN	27,814,053,076	0	(16,768,435,197)
70	ROTI	49,841,605,142	39,971,640,408	101,446,909,971
71	SKLT	8,391,507,081	14,081,912,666	21,980,849,650
72	ULTJ	379,279,481,137	0	508,579
73	GGRM	3,124,562	3,554,700	4,280,996
74	HMSP	6,049,983	6,112,680	6,770,003
75	RMBA	(549,229)	-537,528	(380,592)
76	DVLA	117,595,014	109,224,596	113,773,280
77	KAEF	0	95,245,923,502	47,752,812
78	KLBF	0	1,226,727,513,988	1,258,166,422,151
79	MERK	100,645,334	90,306,392	6,120,417
80	PYFA	1,230,605,259		0
81	SCPI	64,770,043	114,563,635	72,621,924
82	TSPC	338,411,034,660	338,929,624,773	330,750,560,138
83	MBTO	3,311,850,000	338,411,034,660	(17,176,890,639)
84	MRAT	1,584,075,812	1,041,329,012	2,288,117,083
85	TCID	85,933,041,959	93,673,493,042	
86	UNVR	3,711,656		3,607,846
87	KDSI	20,598,471,324	33,036,364,648	43,930,944,456
88	KICI	6,593,701,180	(1,002,906,549)	(1,388,035,809)
89	LMPI		0	(18,444,577,904)

PENJUALAN (S)				
NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	1,786,695	3,266,280	1,971,996
2	ARNA	814,980,725,237	923,517,147,695	1,046,770,555,419
3	IKAI	0	2,076,041	34,625,751
4	KIAS	397,870	410,167,425,258	380,961,319,880
5	TOTO	1,025,403,257,472	0	989,739,005,744
6	ALKA	687,773,231	2,413,064,875	975,284,624
7	ALMI	1,651,281,850,498	2,054,069,674,893	1,585,046,771,917
8	BTON	38,992,423,020	53,960,275,930	55,718,537,560
9	CTBN	19,766,803	36,635,022	0
10	GDST	605,056,837,882	604,238,451,820	879,044,011,129
11	INAI	492,893,611,900	464,745,164,765	537,309,434,521
12	JKSW	9,388,632,762	29,808,680	0
13	KRAS	633,979	854,270	702,050
14	LION	168,081,655,662	196,249,949,120	176,904,280,791
15	LMSH	87,187,182,963	0	78,948,833,450
16	NIKL	72,423,322		83,098,085
17	PICO	377,206,838,038	366,964,664,090	407,533,468,292
18	TMBS	0	188,275,811	0
19	BRPT	1,211,931	1,550,365	1,302,296
20	DPNS	51,837,411,250	66,113,295,550	65,274,348,300
21	EKAD	303,082,015,711	349,683,771,321	371,527,441,175
22	INCI	117,758,286,767	157,195,851,099	176,008,015,219
23	SRSN	275,655,995	276,654,988	328,177,181
24	TPIA	1,195,300	1,286,099	1,053,661
25	UNIC	151,142,391	174,280,057	150,963,051
26	AKPI	1,023,631,541	1,176,219,121	1,137,507,922
27	APLI	156,923,399,250	189,403,477,934	0
28	BRNA	648,779,384	655,946,556	627,787,156
29	FPNI	227,374	202,830	171,699
30	IPOL	94,263,645	99,256,655	99,139,658
31	TRST	1,201,385,889,162	1,290,044,976,061	1,307,645,842,204
32	YPAS	133,319,155,072	178,790,134,552	187,857,035,254
33	CPIN	24,936,771	25,612,651	29,573,450
34	JPFA	14,132,157	16,704,468	18,242,703
35	MAIN	2,707,302,195	0	3,872,160,644
36	SIPD	1,210,643	1,424,134	1,921,344
37	SULI	31,852,608	44,037,757	33,793,153
38	TRST	1,201,385,889,162	1,290,044,976,061	1,307,645,842,204
39	ALDO	340,993,933,810	389,409,663,057	0
40	FASW	2,885,270,488,068	4,672,047,657,739	4,331,781,641,493
41	INKP	1,455,995	0	1,574,656
42	INRU	35,740	46,473	37,593
43	SPMA	968,539,821,429	1,082,800,084,500	1,235,102,481,448
44	TKIM	525,272	548,286	577,712
45	ASII	98,031	112,554	116,182
46	AUTO	6,471,877	0	7,588,345
47	BRAM	117,585,324	0	128,452,742
48	GDYR	0	79,126,788	65,133,695
49	GJTL	7,248,173	7,179,772	7,663,151
50	IMAS	7,498,099,589,841	8,295,903,658,435	9,581,872,699,317



PENJUALAN (S)				
NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	882,811,186,435	882,811,186,435	1,018,024,481,551
52	MASA	128,395,619	153,070,523	162,547,332
53	SMSM		2,852,584	1,772,247
54	UNIT	64,279,961,144	62,423,848,023	52,830,947,114
55	BIMA	68,727,674,003	71,952,371,568	54,845,712,053
56	JECC	1,022,417,889	1,549,565,814	1,549,565,814
57	KBLI	1,290,669,540,542	0	1,869,978,628
58	KBLM	591,745,985,616	421,992,526,357	0
59	SCCO	2,172,945,984,102	2,244,918,978,549	2,644,128,001,630
60	VOKS		1,032,072,410,068	1,445,888,464,490
61	PTSN	42,364,280	66,608,800	179,159,509
62	ADES	405,269	392,567	403,098
63	CEKA	2,122,825,998,842	1,895,699,436,703	1,508,149,778,137
64	DLTA	362,717,396	389,494,648	388,559,500
65	ICBP	18,460,818	19,459,307	22,130,104
66	INDF	35,651,851	35,999,542	38,609,234
67	MLBI	1,509,397	1,510,170	1,557,357
68	MYRO	9,390,459,090,502	10,816,910,306,863	12,058,493,837,320
69	PSDN	733,445,022,444	0	675,044,198,365
70	ROTI	1,183,649,732,708	1,276,207,676,608	1,587,198,629,795
71	SKLT	441,272,979,692	488,279,964,372	615,673,374,978
72	ULTJ	2,317,860,998,121	0	2,972,996
73	GGRM	40,245,294	45,305,015	52,744,857
74	HMSP	46,589,661	49,157,548	50,719,781
75	RMBA	9,374,194	10,189,752	10,215,007
76	DVLA	792,654,908	814,364,786	913,846,677
77	KAEF	0	3,402,000,980,919	4,524,819,213
78	KLBF	0	10,380,529,174,855	11,178,662,669,108
79	MERK	606,477,046	605,952,953	316,791,523
80	PYFA	106,633,506,507	0	0
81	SCPI	1,183,242,520	1,089,776,084	812,038,701
82	TSPC	4,597,740,682,964	4,803,515,863,966	5,360,491,497,159
83	MBTO	299,533,825,016	0	242,532,928,334
84	MRAT	145,074,401,280	160,613,825,387	138,150,223,920
85	TCID	1,367,008,481,472	1,299,310,475,173	0
86	UNVR	21,263,708	0	21,457,234
87	KDSI	1,064,825,779,913	1,184,078,933,509	1,132,864,665,040
88	KICI	59,321,062,109	38,819,743,118	48,314,585,336
89	LMPI	0	0	216,630,775,385

INDEKS LABA Δ I								
NO	NAMA PERUSAHAAN	Δ I 1 (n2-n1)	Δ I 2 (n3-n2)	Δ I (average)	A1 (Δ I 1-Δ I)	A2 (Δ I 2-Δ I)	A3 (A1+A2)/(N-1)	CV Δ I √A3/Δ I
1	AMFG	(112,026)	30407	-40810	-71217	71217	-35608	1.070546
2	ARNA	8,072,096,175	32478374450	20275235313	-12203139138	12203139138	-6101569569	1.822897
3	IKAI	60,026,599	-97797892	-18885647	78912246	-78912246	39456123	0.691845
4	KIAS	(51,488,894,801)	-9966891678	-30727893240	-20761001562	20761001562	-10380500781	1.720510
5	TOTO	(108,678,533,476)	63162813315	-22757860081	-85920673396	85920673396	-42960336698	0.727833
6	ALKA	2,369,364	-11843761	-4737199	7106563	-7106563	3553281	1.154638
7	ALMI	(4,888,217,113)	-99109023010	-51998620062	47110402949	-47110402949	23555201474	1.485773
8	BTON	18,989,323,785	-18813158877	88082454	18901241331	-18901241331	9450620666	0.096542
9	CTBN	10,545,435	-175979	5184728	5360707	-5360707	2680354	1.390807
10	GDST	(33,501,259,735)	33192285863	-154486936	-33346772799	33346772799	-16673386400	0.096257
11	INAI	(1,796,012,698)	39239611	-878386544	-917626155	917626155	-458813077	1.383646
12	JKSW	2,438,891,245	144547531	1291719388	1147171857	-1147171857	573585929	1.500669
13	KRAS	40,689	-118942	-39127	79816	-79816	39908	0.990163
14	LION	1,536,029,520	-6187399352	-2325684916	3861714436	-3861714436	1930857218	1.097489
15	LMSH	(3,810,164,547)	-7446547273	-5628355910	1818191363	-1818191363	909095682	2.488204
16	NIKL	502,533	2411215	1456874	-954341	954341	-477171	1.747327
17	PICO	(1,542,050,955)	1546621208	2285127	-1544336082	1544336082	-772168041	0.054400
18	TMBS	1,755,327	-1755327	0	1755327	-1755327	877664	0.000000
19	BRPT	(25,162)	-30739	-27951	2789	-2789	1394	4.477385
20	DPNS	2,899,166,361	-2266758849	316203756	2582962605	-2582962605	1291481303	0.494811
21	EKAD	1,908,451,200	-2549889760	-320719280	2229170480	-2229170480	1114585240	0.536421
22	INCI	2,386,849,785	-4595363981	-1104257098	3491106883	-3491106883	1745553442	0.795369
23	SRSN	14,932,852	2493616	8713234	6219618	-6219618	3109809	1.063874
24	TPIA	(58,809)	-82290	-70550	11741	-11741	5870	3.466719
25	UNIC	(2,535,093)	-3425048	-2980071	444978	-444978	222489	3.659816
26	AKPI	(10,467,004)	2659841	-3903582	-6563423	6563423	-3281711	1.090640
27	APLI	(10,745,918,874)	8175419129	-1285249873	-9460669002	9460669002	-4730334501	0.521252
28	BRNA	111,509,075	-3278899	54115088	57393987	-57393987	28696994	1.373223
29	FPNI	(22)	-1432	-727	705	-705	353	1.436110
30	IPOL	940,088	155131	547610	392479	-392479	196239	1.670485
31	TRST	9,916,989,902	2435244079	6176116991	3740872912	-3740872912	1870436456	1.817131
32	YPAS	14,225,074,522	1280032945	7752553734	6472520789	-6472520789	3236260394	1.547749
33	CPIN	909,039	-705514	101763	807277	-807277	403638	0.502109
34	JPFA	620,924	-278994	170965	449959	-449959	224980	0.871730
35	MAIN	(26,926,252)	145936141	59504945	-86431197	86431197	-43215598	1.173428
36	SIPD	240,269	26993	133631	106638	-106638	53319	1.583116
37	SULI	431,667	-9344040	-4456187	4887854	-4887854	2443927	1.350323
38	TRST	9,916,989,902	2435244079	6176116991	3740872912	-3740872912	1870436456	1.817131
39	ALDO	1,422,609,441	-7908495165	-3242942862	4665552303	-4665552303	2332776152	1.179052
40	FASW	256,432,058,995	203753358886	230092708941	26339350055	-26339350055	13169675027	4.179881
41	INKP	(171,069)	146817	-12126	-158943	158943	-79472	0.390619
42	INRU	3,499	-5850	-1176	4675	-4675	2337	0.709184
43	SPMA	(37,342,951,208)	43747110754	3202079773	-40545030981	40545030981	-20272515491	0.397431
44	TKIM	143,385	-42877	50254	93131	-93131	46566	1.038851
45	ASII	1,027	-581	223	804	-804	402	0.744800
46	AUTO	(198,386)	245687	23651	-222037	222037	-111018	0.461554
47	BRAM	(12,465,194)	9475326	-1494934	-10970260	10970260	-5485130	0.522057
48	GDYR	1,020,143	-3344288	-1162073	2182216	-2182216	1091108	1.032007
49	GJTL	(52,705)	257641	102468	-155173	155173	-77587	1.149214
50	IMAS	377,621,239,759	425386167128	401503703444	-23882463685	23882463685	-11941231842	5.798561



INDEKS LABA Δ I								
NO	NAMA PERUSAHAAN	Δ I 1	Δ I 2	Δ I	A1	A2	A3	CV Δ I
		(n2-n1)	(n3-n2)	(average)	(Δ I 1-Δ I)	(Δ I 2-Δ I)	(A1+A2)/(N-1)	VA3/Δ I
51	INDS	0	-19474757103	-9737378552	9737378552	-9737378552	4868689276	1.414214
52	MASA	460,634	-11521931	-5530649	5991283	-5991283	2995641	1.358761
53	SMSM	2,582,004	-175075	1203465	1378540	-1378540	689270	1.321363
54	UNIT	149,890,665	86485621	118188143	31702522	-31702522	15851261	2.730581
55	BIMA	(2,252,151,033)	4475319726	1111584347	-3363735380	3363735380	-1681867690	0.812971
56	JECC	(7,804,900)	0	-3902450	-3902450	3902450	-1951225	1.414214
57	KBLI	(222,471,328,172)	176732121	-111147298026	-111324030147	111324030147	-55662015073	1.413091
58	KBLM	(3,962,798,144)	-2423183277	-3192990711	-769807434	769807434	-384903717	0.000000
59	SCCO	(12,387,620,588)	30203971133	8908175273	-21295795861	21295795861	-10647897930	0.914666
60	VOKS	24,979,359,809	90934094624	57956727217	-32977367408	32977367408	-16488683704	1.874817
61	PTSN	2,013,240	-1140197	436522	1576719	-1576719	788359	0.744116
62	ADES	8,576	8993	8785	-209	209	-104	9.179531
63	CEKA	(14,576,798,407)	70833333435	28128267514	-42705065921	42705065921	-21352532961	1.147749
64	DLTA	17,718,047	-1103591	8307228	9410819	-9410819	4705410	1.328707
65	ICBP	199,023	283548	241286	-42263	42263	-21131	3.379115
66	INDF	175,687	98465	137076	38611	-38611	19306	2.664650
67	MLBI	(181,835)	21809	-80013	-101822	101822	-50911	1.253645
68	MYRO	188,038,540,757	71612533948	129825537353	58213003405	-58213003405	29106501702	2.111957
69	PSDN	(27,814,053,076)	-16768435197	-22291244137	-5522808940	5522808940	-2761404470	2.841202
70	ROTI	(9,869,964,734)	61475269563	25802652415	-35672617149	35672617149	-17836308574	1.202762
71	SKLT	5,690,405,585	7898936984	6794671285	-1104265700	1104265700	-552132850	3.508023
72	ULTJ	(379,279,481,137)	508579	-189639486279	-189639994858	189639994858	-94819997429	1.414212
73	GGRM	430,138	726296	578217	-148079	148079	-74040	2.794562
74	HMSP	62,697	657323	360010	-297313	297313	-148657	1.556200
75	RMBA	11,701	156936	84319	-72618	72618	-36309	0.000000
76	DVLA	(8,370,418)	4548684	-1910867	-6459551	6459551	-3229776	0.769182
77	KAEF	95,245,923,502	-95198170690	23876406	95222047096	-95222047096	47611023548	0.022394
78	KLBF	1,226,727,513,988	31438908163	629083211076	597644302913	-597644302913	298822151456	1.450934
79	MERK	(10,338,942)	-84185975	-47262459	36923517	-36923517	18461758	1.600006
80	PYFA	(1,230,605,259)	0	-615302630	-615302630	615302630	-307651315	1.414214
81	SCPI	49,793,592	-41941711	3925941	45867652	-45867652	22933826	0.413746
82	TSPC	518,590,113	-8179064635	-3830237261	4348827374	-4348827374	2174413687	0.000000
83	MBTO	335,099,184,660	-355587925299	-10244370320	345343554980	-345343554980	172671777490	0.243575
84	MRAT	(542,746,800)	1246788071	352020636	-894767436	894767436	-447383718	0.887042
85	TCID	7,740,451,083	-93673493042	-42966520980	50706972063	-50706972063	25353486031	1.301806
86	UNVR	(3,711,656)	3607846	-51905	-3659751	3659751	-1829876	0.168420
87	KDSI	12,437,893,324	10894579808	11666236566	771656758	-771656758	385828379	5.498805
88	KICI	(7,596,607,729)	-385129260	-3990868495	-3605739235	3605739235	-1802869617	1.487824
89	LMPI	0	-18444577904	-9222288952	9222288952	-9222288952	4611144476	1.414214



INDEKS PENJUALAN Δ S								
NO	NAMA PERUSAHAAN	ΔS 1	ΔS 2	ΔS	B1	B2	B3	CV ΔS
		(n2-n1)	(n3-n2)	(average)	(ΔS 1-ΔS)	(ΔS 2-ΔS)	(B1+B2)/(N-1)	VB3/ΔS
1	AMFG	1,479,585	(1,294,284)	92,651	1,386,935	(1,386,935)	693467	2.735830
2	ARNA	108,536,422,458	123,253,407,724	115,894,915,091	(7,358,492,633)	7,358,492,633	-3679246317	0.178175
3	IKAI	2,076,041	32,549,710	17,312,876	(15,236,835)	15,236,835	-7618417	0.663358
4	KIAS	410,167,027,388	(29,206,105,378)	190,480,461,005	219,686,566,383	(219,686,566,383)	109843283192	0.759384
5	TOTO	(1,025,403,257,472)	989,739,005,744	(17,832,125,864)	(1,007,571,131,608)	1,007,571,131,608	-503785565804	5.315221
6	ALKA	1,725,291,644	(1,437,780,251)	143,755,697	1,581,535,948	(1,581,535,948)	790767974	2.345373
7	ALMI	402,787,824,395	(469,022,902,976)	(33,117,539,291)	435,905,363,686	(435,905,363,686)	217952681843	2.565382
8	BTON	14,967,852,910	1,758,261,630	8,363,057,270	6,604,795,640	(6,604,795,640)	3302397820	0.628394
9	CTBN	16,868,219	(36,635,022)	(9,883,402)	26,751,621	(26,751,621)	13375810	1.163340
10	GDST	(818,386,062)	274,805,559,309	136,993,586,624	(137,811,972,686)	137,811,972,686	-68905986343	0.709216
11	INAI	(28,148,447,135)	72,564,269,756	22,207,911,311	(50,356,358,446)	50,356,358,446	-25178179223	1.064776
12	JKSW	(9,358,824,082)	(29,808,680)	(4,694,316,381)	(4,664,507,701)	4,664,507,701	-2332253851	0.704858
13	KRAS	220,291	(152,220)	34,036	186,256	(186,256)	93128	1.654145
14	LION	28,168,293,458	(19,345,668,329)	4,411,312,565	23,756,980,894	(23,756,980,894)	11878490447	1.640955
15	LMSH	(87,187,182,963)	78,948,833,450	(4,119,174,757)	(83,068,008,207)	83,068,008,207	-41534004103	3.175388
16	NIKL	(72,423,322)	83,098,085	5,337,382	(77,760,704)	77,760,704	-38880352	2.698988
17	PICO	(10,242,173,948)	40,568,804,202	15,163,315,127	(25,405,489,075)	25,405,489,075	-12702744538	0.915275
18	TMBS	188,275,811	(188,275,811)	0	188,275,811	(188,275,811)	94137906	0.000000
19	BRPT	338,434	(248,069)	45,183	293,252	(293,252)	146626	1.801441
20	DPNS	14,275,884,300	(838,947,250)	6,718,468,525	7,557,415,775	(7,557,415,775)	3778707888	0.749957
21	EKAD	46,601,755,610	21,843,669,854	34,222,712,732	12,379,042,878	(12,379,042,878)	6189521439	0.425276
22	INCI	39,437,564,332	18,812,164,120	29,124,864,226	10,312,700,106	(10,312,700,106)	5156350053	0.420765
23	SRSN	998,993	51,522,193	26,260,593	(25,261,600)	25,261,600	-12630800	0.693527
24	TPIA	90,799	(232,438)	(70,820)	161,619	(161,619)	80809	1.068204
25	UNIC	23,137,666	(23,317,006)	(89,670)	23,227,336	(23,227,336)	11613668	11.380494
26	AKPI	152,587,580	(38,711,199)	56,938,191	95,649,390	(95,649,390)	47824695	0.916483
27	APLI	32,480,078,684	(189,403,477,934)	(78,461,699,625)	110,941,778,309	(110,941,778,309)	55470889155	0.840821
28	BRNA	7,167,172	(28,159,400)	(10,496,114)	17,663,286	(17,663,286)	8831643	0.917290
29	FPNI	(24,544)	(31,131)	(27,838)	3,294	(3,294)	1647	0.243220
30	IPOL	4,993,010	(116,997)	2,438,007	2,555,004	(2,555,004)	1277502	0.723875
31	TRST	88,659,086,899	17,600,866,143	53,129,976,521	35,529,110,378	(35,529,110,378)	17764555189	0.578239
32	YPAS	45,470,979,480	9,066,900,702	27,268,940,091	18,202,039,389	(18,202,039,389)	9101019695	0.577711
33	CPIN	675,880	3,960,799	2,318,340	(1,642,460)	1,642,460	-821230	0.595174
34	JPFA	2,572,311	1,538,235	2,055,273	517,038	(517,038)	258519	0.354659
35	MAIN	(2,707,302,195)	3,872,160,644	582,429,225	(3,289,731,420)	3,289,731,420	-1644865710	1.680520
36	SIPD	213,491	497,210	355,351	(141,860)	141,860	-70930	0.446772
37	SULI	12,185,149	(10,244,604)	970,273	11,214,877	(11,214,877)	5607438	2.404005
38	TRST	88,659,086,899	17,600,866,143	53,129,976,521	35,529,110,378	(35,529,110,378)	17764555189	0.578239
39	ALDO	48,415,729,247	(389,409,663,057)	(170,496,966,905)	218,912,696,152	(218,912,696,152)	109456348076	0.801239
40	FASW	1,786,777,169,671	(340,266,016,246)	723,255,576,713	1,063,521,592,959	(1,063,521,592,959)	531760796479	0.857457
41	INKP	(1,455,995)	1,574,656	59,331	(1,515,326)	1,515,326	-757663	3.573543
42	INRU	10,733	(8,880)	927	9,807	(9,807)	4903	2.300484
43	SPMA	114,260,263,071	152,302,396,948	133,281,330,010	(19,021,066,939)	19,021,066,939	-9510533469	0.267127
44	TKIM	23,014	29,426	26,220	(3,206)	3,206	-1603	0.247258
45	ASII	14,523	3,628	9,076	5,448	(5,448)	2724	0.547833
46	AUTO	(6,471,877)	7,588,345	558,234	(7,030,111)	7,030,111	-3515056	2.509331
47	BRAM	(117,585,324)	128,452,742	5,433,709	(123,019,033)	123,019,033	-61509517	3.364519
48	GDYR	79,126,788	(13,993,093)	32,566,848	46,559,941	(46,559,941)	23279970	0.845480
49	GJTL	(68,401)	483,379	207,489	(275,890)	275,890	-137945	0.815371
50	IMAS	797,804,068,594	1,285,969,040,882	1,041,886,554,738	(244,082,486,144)	244,082,486,144	-122041243072	0.342250



INDEKS PENJUALAN Δ S								
NO	NAMA PERUSAHAAN	ΔS 1	ΔS2	ΔS	B1	B2	B3	CV ΔS
		(n2-n1)	(n3-n2)	(average)	(ΔS 1-ΔS)	(ΔS 2-ΔS)	(B1+B2)/(N-1)	VB3/ΔS
51	INDS	0	135,213,295,116	67,606,647,558	(67,606,647,558)	67,606,647,558	-33803323779	0.707107
52	MASA	24,674,904	9,476,809	17,075,857	7,599,048	(7,599,048)	3799524	0.471708
53	SMSM	2,852,584	(1,080,337)	886,124	1,966,461	(1,966,461)	983230	1.053369
54	UNIT	(1,856,113,121)	(9,592,900,909)	(5,724,507,015)	3,868,393,894	(3,868,393,894)	1934196947	0.581275
55	BIMA	3,224,697,565	(17,106,659,515)	(6,940,980,975)	10,165,678,540	(10,165,678,540)	5082839270	0.855742
56	JECC	527,147,925	0	263,573,963	263,573,963	(263,573,963)	131786981	0.707107
57	KBLI	(1,290,669,540,542)	1,869,978,628	(644,399,780,957)	(646,269,759,585)	646,269,759,585	-323134879793	0.708132
58	KBLM	(169,753,459,259)	(421,992,526,357)	(295,872,992,808)	126,119,533,549	(126,119,533,549)	63059766775	0.461661
59	SCCO	71,972,994,447	399,209,023,081	235,591,008,764	(163,618,014,317)	163,618,014,317	-81809007159	0.589279
60	VOKS	1,032,072,410,068	413,816,054,422	722,944,232,245	309,128,177,823	(309,128,177,823)	154564088912	0.462383
61	PTSN	24,244,520	112,550,709	68,397,615	(44,153,095)	44,153,095	-22076547	0.568127
62	ADES	(12,702)	10,531	(1,086)	(11,617)	11,617	-5808	2.313171
63	CEKA	(227,126,562,139)	(387,549,658,566)	(307,338,110,353)	80,211,548,214	(80,211,548,214)	40105774107	0.361240
64	DLTA	26,777,252	(935,148)	12,921,052	13,856,200	(13,856,200)	6928100	0.732248
65	ICBP	998,489	2,670,797	1,834,643	(836,154)	836,154	-418077	0.477367
66	INDF	347,691	2,609,692	1,478,692	(1,131,001)	1,131,001	-565500	0.618412
67	MLBI	773	47,187	23,980	(23,207)	23,207	-11604	0.695617
68	MYRO	1,426,451,216,361	1,241,583,530,457	1,334,017,373,409	92,433,842,952	(92,433,842,952)	46216921476	0.186131
69	PSDN	(733,445,022,444)	675,044,198,365	(29,200,412,040)	(704,244,610,405)	704,244,610,405	-352122305202	3.472580
70	ROTI	92,557,943,900	310,990,953,187	201,774,448,544	(109,216,504,644)	109,216,504,644	-54608252322	0.520231
71	SKLT	47,006,984,680	127,393,410,606	87,200,197,643	(40,193,212,963)	40,193,212,963	-20096606482	0.480068
72	ULTJ	(2,317,860,998,121)	2,972,996	(1,158,929,012,563)	(1,158,931,985,559)	1,158,931,985,559	-579465992779	0.707108
73	GGRM	5,059,721	7,439,842	6,249,782	(1,190,061)	1,190,061	-595030	0.308558
74	HMSP	2,567,887	1,562,233	2,065,060	502,827	(502,827)	251414	0.348922
75	RMBA	815,558	25,255	420,407	395,152	(395,152)	197576	0.685539
76	DVLA	21,709,878	99,481,891	60,595,885	(38,886,007)	38,886,007	-19443003	0.566448
77	KAEF	3,402,000,980,919	(3,397,476,161,706)	2,262,409,607	3,399,738,571,313	(3,399,738,571,313)	1699869285656	27.410827
78	KLBF	10,380,529,174,855	798,133,494,253	5,589,331,334,554	4,791,197,840,301	(4,791,197,840,301)	2395598920151	0.654677
79	MERK	(524,093)	(289,161,430)	(144,842,762)	144,318,669	(144,318,669)	72159334	0.705826
80	PYFA	(106,633,506,507)	0	(53,316,753,254)	(53,316,753,254)	53,316,753,254	-26658376627	0.707107
81	SCPI	(93,466,436)	(277,737,383)	(185,601,910)	92,135,474	(92,135,474)	46067737	0.498204
82	TSPC	205,775,181,002	556,975,633,193	381,375,407,098	(175,600,226,096)	175,600,226,096	-87800113048	0.479812
83	MBTO	(299,533,825,016)	242,532,928,334	(28,500,448,341)	(271,033,376,675)	271,033,376,675	-135516688338	2.180573
84	MRAT	15,539,424,107	(22,463,601,467)	(3,462,088,680)	19,001,512,787	(19,001,512,787)	9500756394	1.656571
85	TCID	(67,698,006,299)	(1,299,310,475,173)	(683,504,240,736)	615,806,234,437	(615,806,234,437)	307903117219	0.671176
86	UNVR	(21,263,708)	21,457,234	96,763	(21,360,471)	21,360,471	-10680236	10.505960
87	KDSI	119,253,153,596	(51,214,268,469)	34,019,442,564	85,233,711,033	(85,233,711,033)	42616855516	1.119250
88	KICI	(20,501,318,991)	9,494,842,218	(5,503,238,387)	(14,998,080,605)	14,998,080,605	-7499040302	1.167330
89	LMPI	0	216,630,775,385	108,315,387,693	(108,315,387,693)	108,315,387,693	-54157693846	0.707107

laba (l) triwulan 3				
NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	63,299	(91,082)	0
2	ARNA	83,879,085,510	115,941,935,357	160,138,460,709
3	IKAI	0	40,949,258	(58,229,057)
4	KIAS	(71,157,530,308)	(73,612,927,123)	(310,234,668,722)
5	TOTO	188,478,280,546	230,595,660,002	89,832,200,527
6	ALKA	27,009,959	30,622,294	18,925,572
7	ALMI	2,450,987,033	16,394,128,393	(144,595,605,474)
8	BTON	7,179,988,851	27,829,737,862	3,390,907,001
9	CTBN	(10,799,421)	(8,957,013)	4,146,368
10	GDST	3,156,342,334	(59,218,370,448)	12,415,818,661
11	INAI	27,902,606,453	28,728,467,895	23,167,003,332
12	JKSW	(3,141,781,088)	(882,030,687)	(1,455,383,590)
13	KRAS	(75,048)	(37,382)	(182,206)
14	LION	10,216,769,154	20,090,384,707	9,693,119,162
15	LMSH	10,224,079,210	2,284,519,847	(13,455,090,491)
16	NIKL	390,795	(3,204,386)	0
17	PICO	10,332,718,385	8,790,667,430	14,547,950,943
18	TMBS	0	0	0
19	BRPT	94,713	70,383	0
20	DPNS	4,799,652,176	9,367,707,504	0
21	EKAD	64,853,639,865	68,965,157,311	71,156,881,842
22	INCI	11,447,721,429	16,127,683,327	9,593,917,024
23	SRSN	10,070,574	32,049,453	31,839,666
24	TPIA	250,230	174,592	32,757
25	UNIC	9,495,533	17,952,414	6,452,131
26	AKPI	15,142,681	5,463,076	10,532,765
27	APLI	7,876,941,684	(11,557,082,521)	5,035,236,358
28	BRNA	(189,470,456)	517,705	(90,134,989)
29	FPNI	1,522	2,575	673
30	IPOL	1,480,333	-135,395	3,045,047
31	TRST	16,404,902,972	31,215,495,299	(3,763,971,060)
32	YPAS	(19,255,868,781)	(4,834,434,409)	(3,249,859,059)
33	CPIN	1,934,619	3,471,991	2,564,852
34	JPFA	849,836	1,672,059	1,043,069
35	MAIN	2,777,585	186,758,350	195,396,711
36	SIPD	0	17,780	61,552
37	SULI	1,810,539	4,308,096	(8,092,176)
38	TRST	16,404,902,972		43,986,484,556
39	ALDO	10,592,241,494	15,793,885,942	42,180,776,244
40	FASW	286,351,038,959	867,366	806,267,221,535
41	INKP	287,435	516,171	238,050
42	INRU	(86)	452	(10,920)
43	SPMA	59,629,354,544	32,478,920,300	96,560,044,782
44	TKIM	22,466	247,893	152,476
45	ASII	14,184	17,073	15,868
46	AUTO	370,433	414,158	512,260
47	BRAM	16,152,900	12,243,518	10,734,795
48	GDYR	0	(535,011)	(2,142,322)
49	GJTL	(140,688)	(228,795)	139,531
50	IMAS	(519,098,963,069)	81,625,518,707	371,668,550,647



NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	89,456,859,223	110,995,377,319	40,221,994,432
52	MASA	(5,064,206)	564,671	(13,491,665)
53	SMSM	346,521	400,165	407,659
54	UNIT	272,661,274	372,064,477	549,465,571
55	BIMA	0	(117,637,209)	4,505,773,278
56	JECC	79,237,232	75,781,691	0
57	KBLI	285,080,358,451	104,822,617	259,871,532
58	KBLM	18,162,564,436	9,119,824,418	
59	SCCO	206,923,490,113	197,122,196,462	234,128,500,773
60	VOKS	68,223,326,867	50,549,523,734	148,296,801,097
61	PTSN	782,814	10,598,516	2,062,001
62	ADES	23,162	41,136,696,000	35,558
63	CEKA	75,136,118,054	41,136,696,000	131,087,398,627
64	DLTA	189,017,819	232,889,875	220,922,567
65	ICBP	3,041,691	3,484,918	3,885,575
66	INDF	3,277,667	2,819,942	3,530,968
67	MLBI	920,681	799,068	757,991
68	MYRO	5,417,949	1,100,060,430,456	1,095,997,530,257
69	PSDN	38,929,926,222	(37,382,794,340)	(28,618,649,011)
70	ROTI	97,351,416,368	102,863,635,303	97,351,416,368
71	SKLT	16,381,534,819	20,298,189,093	34,533,802,712
72	ULTJ	640,814,535,863	0	814,318
73	GGRM	5,417,949	5,761,178	7,243,264
74	HMSP	9,337,413	9,690,297	10,200,461
75	RMBA	(810,710)	(423,901)	9,689,725
76	DVLA	172,379,094	0	166,098,524
77	KAEF	171,887,607,873	225,287,960,379	5,194,155,909
78	KLBF	1,779,032,512,978	1,821,004,129,366	1,912,535,483,997
79	MERK	150,963,911	138,370,626	17,068
80	PYFA	5,126,255	4,301,949,318	4,924,909,657
81	SCPI	135,756,175	93,203,822	96,820,727
82	TSPC	372,827,429,084	422,009,971,288	416,478,749,336
83	MBTO	26,454,730,970	(62,270,085,115)	(27,703,727,491)
84	MRAT	2,963,779,684	789,633,644	2,306,303,871
85	TCID	139,941,529,252	150,326,753,563	134,339,072,892
86	UNVR	5,229,400	7,303,493	5,509,603
87	KDSI	40,054,021,277	53,300,948,313	53,491,999,572
88	KICI	8,129,433,173	(229,899,184)	0
89	LMPI	1,555,145,448	(32,621,377,605)	(28,094,896,130)

PENJUALAN (S)				
NO	NAMA PERUSAHAAN	2017	2018	2019
1	AMFG	2,855,973	3,266,280	0
2	ARNA	1,266,990,725,782	1,463,538,655,300	1,631,981,939,787
3	IKAI	0	2,511,252	57,211,129
4	KIAS	594,430,493,027	643,685,938,129	560,713,641,322
5	TOTO	1,601,693,782,131	1,714,994,620,422	1,520,369,467,267
6	ALKA	1,250,707,722	2,646,156,864	1,399,232,239
7	ALMI	2,548,312,600,457	3,376,386,809,417	2,001,144,966,127
8	BTON	66,636,013,140	82,573,452,940	85,339,732,510
9	CTBN	36,946,483	51,156,731	92,010,181
10	GDST	928,325,984,663	987,627,967,168	1,349,599,897,716
11	INAI	709,112,496,442	748,740,322,170	882,067,610,954
12	JKSW	11,696,948,448	54,510,280	59,940,000
13	KRAS	1,039,914	1,276,096	1,053,073
14	LION	254,657,185,447	300,730,959,666	262,999,185,242
15	LMSH	155,506,805,453	172,100,571,735	126,472,330,520
16	NIKL	110,015,609	123,463,623	0
17	PICO	377,206,838,038	366,964,664,090	578,086,621,985
18	TMBS	0	0	0
19	BRPT	1,823,263	2,357,475	0
20	DPNS	81,527,597,455	108,715,114,450	0
21	EKAD	481,826,803,839	557,280,554,407	579,947,160,503
22	INCI	188,948,251,939	262,381,265,646	281,251,961,366
23	SRSN	398,805,759	440,684,034	499,458,531
24	TPIA	1,797,979	1,962,290	1,053,661
25	UNIC	234,759,061	268,440,475	235,884,741
26	AKPI	1,534,625,666	1,792,572,869	1,710,190,429
27	APLI	259,379,581,084	314,046,648,221	336,059,289,038
28	BRNA	974,914,548	993,561,431	953,149,519
29	FPNI	343,763	322,069	268,643
30	IPOL	146,337,856	154,926,025	151,455,500
31	TRST	1,782,278,377,343	1,981,856,889,069	2,001,004,708,895
32	YPAS	212,829,832,105	298,212,787,107	284,583,033,076
33	CPIN	37,479,380	39,385,096	43,899,374
34	JPFA	21,694,249	25,337,572	27,177,378
35	MAIN	4,057,805,303	4,838,505,762	5,669,502,891
36	SIPD	0	2,256,054	2,957,516
37	SULI	47,981,887	71,874,649	51,210,062
38	TRST	1,782,278,377,343		2,001,004,708,895
39	ALDO	520,687,055,672	589,042,112,602	835,929,507,369
40	FASW	4,913,031,798,145	7,450,946	6,366,823,845,186
41	INKP	2,261,470	2,507,506	2,466,869
42	INRU	79,247	83,610	69,764
43	SPMA	1,525,458,917,700	1,695,948,243,218	1,877,702,210,509
44	TKIM	782,508	817,443	827,341
45	ASII	150,225	174,881	177,044
46	AUTO	9,974,633	11,500,591	11,629,124
47	BRAM	178,095,329	195,610,515	189,497,525
48	GDYR	0	122,636,625	103,223,545
49	GJTL	10,806,078	11,239,534	11,935,796
50	IMAS	11,362,364,310,756	12,561,223,536,837	14,734,263,352

NO	NAMA PERUSAHAAN	2017	2018	2019
51	INDS	1,429,736,150,176	1,754,682,023,512	1,579,357,058,304
52	MASA	208,442,956	241,427,809	250,016,885
53	SMSM	2,383,253	2,852,584	2,785,684
54	UNIT	76,231,106,696	82,898,145,906	81,396,982,208
55	BIMA	0	123,070,524,264	99,517,012,175
56	JECC	1,602,681,730	2,390,537,455	0
57	KBLI	2,149,406,817,806	2,590,628,003	2,686,655,580
58	KBLM	878,025,237,527	717,563,254,760	0
59	SCCO	3,409,679,934,125	3,596,063,167,705	3,935,245,993,743
60	VOKS	1,022,018,376,239	1,802,761,806,085	1,980,894,612,310
61	PTSN	64,595,169	233,483,768	271,048,395
62	ADES	613,063	2,771,781,217,858	596,529
63	CEKA	3,133,004,329,970	2,771,781,217,858	2,247,282,518,331
64	DLTA	545,721,194	627,785,539	605,576,333
65	ICBP	27,430,483	29,478,275	32,790,339
66	INDF	53,120,225	54,742,187	57,845,448
67	MLBI	2,334,595	2,458,884	2,463,744
68	MYRO	61,523,113	17,349,919,794,011	17,959,316,058,229
69	PSDN	1,097,032,664,109	1,027,780,555,544	988,867,208,698
70	ROTI	1,825,291,531,402	1,985,177,825,653	1,825,291,531,402
71	SKLT	683,203,485,939	763,861,233,007	950,281,908,296
72	ULTJ	3,576,102,616,192	0	4,585,139
73	GGRM	61,523,113	69,889,350	81,721,032
74	HMSF	72,293,903	77,534,836	77,507,276
75	RMBA	14,207,989	15,957,271	77,534,836
76	DVLA	1,215,079,522	0	1,413,046,708
77	KAEF	4,301,975,602,026	5,307,365,430,020	6,878,905,058
78	KLBF	15,089,897,766	15,678,301,261,629	16,826,807,706,181
79	MERK	898,276,541	920,109,976	497,978,345
80	PYFA	168,395,199,193	185,519,320,766	184,717,119,281
81	SCPI	1,764,596,202	1,620,623,750	1,435,739,873
82	TSPC	7,033,570,379,549	7,421,896,403,870	8,172,037,981,741
83	MBTO	505,016,273,259	382,632,597,407	389,645,534,055
84	MRAT	236177229	238,578,130,573	222,375,333,219
85	TCID	2,076,502,535,793	2,048,794,755,418	2,166,886,251,397
86	UNVR	31,213,506	31,531,499	32,360,986
87	KDSI	1,640,029,471,283	1,780,322,194,365	1,706,214,357,894
88	KICI	87,901,778,547	63,403,122,630	0
89	LMPI	313,547,892,803	336,394,351,720	376,521,127,171



NO	NAMA PERUSAHAAN	ΔI 1	ΔI 2	ΔI	A1	A2	A3	CV ΔI
		(n2-n1)	(n3-n2)	(average)	(ΔI 1- ΔI)	(ΔI 2- ΔI)	(A1+A2)/(N-1)	$\frac{VA3}{\Delta I}$
1	AMFG	(154,381)	91,082	(31,650)	(122,732)	122,732	-61366	1.39245
2	ARNA	32,062,849,847	44,196,525,352	38,129,687,600	(6,066,837,753)	6,066,837,753	-3033418876	0.28206
3	IKAI	40,949,258	(99,178,315)	(29,114,529)	70,063,787	(70,063,787)	35031893	1.09692
4	KIAS	(2,455,396,815)	(236,621,741,599)	(119,538,569,207)	117,083,172,392	(117,083,172,392)	58541586196	1.42897
5	TOTO	42,117,379,456	(140,763,459,475)	(49,323,040,010)	91,440,419,466	(91,440,419,466)	45720209733	0.96278
6	ALKA	3,612,335	(11,696,722)	(4,042,194)	7,654,529	(7,654,529)	3827264	0.97305
7	ALMI	13,943,141,360	(160,989,733,867)	(73,523,296,254)	87,466,437,614	(87,466,437,614)	43733218807	0.77125
8	BTON	20,649,749,011	(24,438,830,861)	(1,894,540,925)	22,544,289,936	(22,544,289,936)	11272144968	2.43922
9	CTBN	1,842,408	13,103,381	7,472,895	(5,630,487)	5,630,487	-2815243	0.61378
10	GDST	(62,374,712,782)	71,634,189,109	4,629,738,164	(67,004,450,946)	67,004,450,946	-3350225473	2.69004
11	INAI	825,861,442	(5,561,464,563)	(2,367,801,561)	3,193,663,003	(3,193,663,003)	1596831501	0.82122
12	JKSW	2,259,750,401	(573,352,903)	843,198,749	1,416,551,652	(1,416,551,652)	708275826	0.91651
13	KRAS	37,666	(144,824)	(53,579)	91,245	(91,245)	45623	0.92277
14	LION	9,873,615,553	(10,397,265,545)	(261,824,996)	10,135,440,549	(10,135,440,549)	5067720275	4.39947
15	LMSH	(7,939,559,363)	(15,739,610,338)	(11,839,584,851)	3,900,025,488	(3,900,025,488)	1950012744	0.40584
16	NIKL	(3,595,181)	3,204,386	(195,398)	(3,399,784)	3,399,784	-1699892	2.94952
17	PICO	(1,542,050,955)	5,757,283,513	2,107,616,279	(3,649,667,234)	3,649,667,234	-1824833617	0.93050
18	TMBS	0	0	0	0	0	0	0.00000
19	BRPT	(24,330)	(70,383)	(47,357)	23,027	(23,027)	11513	0.49307
20	DPNS	4,568,055,328	(9,367,707,504)	(2,399,826,088)	6,967,881,416	(6,967,881,416)	3483940708	1.20488
21	EKAD	4,111,517,446	2,191,724,531	3,151,620,989	959,896,458	(959,896,458)	479948229	0.39024
22	INCI	4,679,961,898	(6,533,766,303)	(926,902,203)	5,606,864,101	(5,606,864,101)	2803432050	1.73911
23	SRSN	21,978,879	(209,787)	10,884,546	11,094,333	(11,094,333)	5547167	0.71389
24	TPIA	(75,638)	(141,835)	(108,737)	33,099	(33,099)	16549	0.39012
25	UNIC	8,456,881	(11,500,283)	(1,521,701)	9,978,582	(9,978,582)	4989291	1.81073
26	AKPI	(9,679,605)	5,069,689	(2,304,958)	(7,374,647)	7,374,647	-3687324	1.26481
27	APLI	(19,434,024,205)	16,592,318,879	(1,420,852,663)	(18,013,171,542)	18,013,171,542	-9006585771	2.51771
28	BRNA	189,988,161	(90,652,694)	49,667,734	140,320,428	(140,320,428)	70160214	1.18852
29	FPNI	1,053	(1,902)	(425)	1,478	(1,478)	739	1.31920
30	IPOL	(1,615,728)	3,180,442	782,357	(2,398,085)	2,398,085	-1199043	1.23798
31	TRST	14,810,592,327	(34,979,466,359)	(10,084,437,016)	24,895,029,343	(24,895,029,343)	12447514672	1.11100
32	YPAS	14,421,434,372	1,584,575,350	8,003,004,861	6,418,429,511	(6,418,429,511)	3209214756	0.63325
33	CPIN	1,537,372	(907,139)	315,117	1,222,256	(1,222,256)	611128	1.39261
34	JPFA	822,223	(628,990)	96,617	725,607	(725,607)	362803	1.93780
35	MAIN	183,980,765	8,638,361	96,309,563	87,671,202	(87,671,202)	43835601	0.67465
36	SIPD	17,780	43,772	30,776	(12,996)	12,996	-6498	0.45950
37	SULI	2,497,557	(12,400,272)	(4,951,358)	7,448,915	(7,448,915)	3724457	0.86730
38	TRST	(16,404,902,972)	43,986,484,556	13,790,790,792	(30,195,693,764)	30,195,693,764	-15097846882	1.04632
39	ALDO	5,201,644,448	26,386,890,302	15,794,267,375	(10,592,622,927)	10,592,622,927	-5296311464	0.57908
40	FASW	(286,350,171,593)	806,266,354,169	259,958,091,288	(546,308,262,881)	546,308,262,881	-273154131441	1.02507
41	INKP	228,736	(278,121)	(24,693)	253,429	(253,429)	126714	2.26532
42	INRU	538	(11,372)	(5,417)	5,955	(5,955)	2978	0.74139
43	SPMA	(27,150,434,244)	64,081,124,482	18,465,345,119	(45,615,779,363)	45,615,779,363	-22807889682	1.11138
44	TKIM	225,427	(95,417)	65,005	160,422	(160,422)	80211	1.11082
45	ASII	2,889	(1,205)	842	2,047	(2,047)	1024	1.10252
46	AUTO	43,725	98,102	70,914	(27,189)	27,189	-13594	0.43784
47	BRAM	(3,909,382)	(1,508,723)	(2,709,053)	(1,200,330)	1,200,330	-600165	0.47068
48	GDYR	(535,011)	(1,607,311)	(1,071,161)	536,150	(536,150)	268075	0.50027
49	GJTL	(88,107)	368,326	140,110	(228,217)	228,217	-114108	0.90245
50	IMAS	600,724,481,776	290,043,031,940	445,383,756,858	155,340,724,918	(155,340,724,918)	77670362459	0.41760

INDEKS LABA Δ I		Δ I 1	Δ I 2	Δ I	A1	A2	A3	CV Δ I
NO	NAMA PERUSAHAAN	(n2-n1)	(n3-n2)	(average)	(Δ I 1-Δ I)	(Δ I 2-Δ I)	(A1+A2)/(N-1)	VA3/Δ I
51	INDS	21,538,518,096	(70,773,382,887)	(24,617,432,396)	46,155,950,492	(46,155,950,492)	23077975246	0.96823
52	MASA	5,628,877	(14,056,336)	(4,213,730)	9,842,607	(9,842,607)	4921303	1.08070
53	SMSM	53,644	7,494	30,569	23,075	(23,075)	11538	0.61435
54	UNIT	99,403,203	177,401,094	138,402,149	(38,998,946)	38,998,946	-19499473	0.37535
55	BIMA	(117,637,209)	4,623,410,487	2,252,886,639	(2,370,523,848)	2,370,523,848	-1185261924	0.72533
56	JECC	(3,455,541)	(75,781,691)	(39,618,616)	36,163,075	(36,163,075)	18081538	0.67557
57	KBLI	(284,975,535,834)	155,048,915	(142,410,243,460)	(142,565,292,375)	142,565,292,375	-71282646187	0.70749
58	KBLM	(9,042,740,018)	(9,119,824,418)	(9,081,282,218)	38,542,200	(38,542,200)	19271100	0.04607
59	SCCO	(9,801,293,651)	37,006,304,311	13,602,505,330	(23,403,798,981)	23,403,798,981	-11701899491	0.92751
60	VOKS	(17,673,803,133)	97,747,277,363	40,036,737,115	(57,710,540,248)	57,710,540,248	-28855270124	0.84895
61	PTSN	9,815,702	(8,536,515)	639,594	9,176,109	(9,176,109)	4588054	2.67832
62	ADES	41,136,672,838	(41,136,660,442)	6,198	41,136,666,640	(41,136,666,640)	20568333320	1821.68702
63	CEKA	(33,999,422,054)	89,950,702,627	27,975,640,287	(61,975,062,341)	61,975,062,341	-30987531170	1.05245
64	DLTA	43,872,056	(11,967,308)	15,952,374	27,919,682	(27,919,682)	13959841	0.93547
65	ICBP	443,227	400,657	421,942	21,285	(21,285)	10643	0.15882
66	INDF	(457,725)	711,026	126,651	(584,376)	584,376	-292188	1.51889
67	MLBI	(121,613)	(41,077)	(81,345)	(40,268)	40,268	-20134	0.49751
68	MYRO	1,100,055,012,507	(4,062,900,199)	547,996,056,154	552,058,956,353	(552,058,956,353)	276029478177	0.70972
69	PSDN	(76,312,720,562)	8,764,145,329	(33,774,287,617)	(42,538,432,946)	42,538,432,946	-21269216473	0.79357
70	ROTI	5,512,218,935	(5,512,218,935)	0	5,512,218,935	(5,512,218,935)	2756109468	0.00000
71	SKLT	3,916,654,274	14,235,613,619	9,076,133,947	(5,159,479,673)	5,159,479,673	-2579739836	0.53314
72	ULTJ	(640,814,535,863)	814,318	(320,406,860,773)	(320,407,675,091)	320,407,675,091	-160203837545	0.70711
73	GGRM	343,229	1,482,086	912,658	(569,429)	569,429	-284714	0.55854
74	HMSP	352,884	510,164	431,524	(78,640)	78,640	-39320	0.30186
75	RMBA	386,809	10,113,626	5,250,218	(4,863,409)	4,863,409	-2431704	0.68056
76	DVLA	(172,379,094)	166,098,524	(3,140,285)	(169,238,809)	169,238,809	-84619405	5.19099
77	KAEF	53,400,352,506	(220,093,804,470)	(83,346,725,982)	136,747,078,488	(136,747,078,488)	68373539244	0.90573
78	KLBF	41,971,616,388	91,531,354,631	66,751,485,510	(24,779,869,122)	24,779,869,122	-12389934561	0.43083
79	MERK	(12,593,285)	(138,353,558)	(75,473,422)	62,880,137	(62,880,137)	31440068	0.64542
80	PYFA	4,296,823,063	622,960,339	2,459,891,701	1,836,931,362	(1,836,931,362)	918465681	0.61105
81	SCPI	(42,552,353)	3,616,905	(19,467,724)	(23,084,629)	23,084,629	-11542315	0.77000
82	TSPC	49,182,542,204	(5,531,221,952)	21,825,660,126	27,356,882,078	(27,356,882,078)	13678441039	0.79165
83	MBTO	(88,724,816,085)	34,566,357,624	(27,079,229,231)	(61,645,586,855)	61,645,586,855	-30822793427	1.06689
84	MRAT	(2,174,146,040)	1,516,670,227	(328,737,907)	(1,845,408,134)	1,845,408,134	-922704067	1.67535
85	TCID	10,385,224,311	(15,987,680,671)	(2,801,228,180)	13,186,452,491	(13,186,452,491)	6593226246	1.53417
86	UNVR	2,074,093	(1,793,890)	140,102	1,933,992	(1,933,992)	966996	2.62719
87	KDSI	13,246,927,036	191,051,259	6,718,989,148	6,527,937,889	(6,527,937,889)	3263968944	0.69698
88	KICI	(8,359,332,357)	229,899,184	(4,064,716,587)	(4,294,615,771)	4,294,615,771	-2147307885	0.72683
89	LMPI	(34,176,523,053)	4,526,481,475	(14,825,020,789)	(19,351,502,264)	19,351,502,264	-9675751132	0.80788



INDEKS PENJUALAN ΔS								
NO	NAMA PERUSAHAAN	$\Delta S 1$ (n2-n1)	$\Delta S 2$ (n3-n2)	ΔS (average)	B1 ($\Delta S 1-\Delta S$)	B2 ($\Delta S 2-\Delta S$)	B3 (B1+B2)/(N-1)	CV ΔS $\sqrt{B3/\Delta S}$
1	AMFG	410,307	(3,266,280)	(1,427,987)	1,838,294	(1,838,294)	919,147	0.80229
2	ARNA	196,547,929,518	168,443,284,487	182,495,607,003	14,052,322,516	(14,052,322,516)	7,026,161,258	0.19622
3	IKAI	2,511,252	54,699,877	28,605,565	(26,094,313)	26,094,313	(13,047,156)	0.67536
4	KIAS	49,255,445,102	(82,972,296,807)	(16,858,425,853)	66,113,870,955	(66,113,870,955)	33,056,935,477	1.40031
5	TOTO	113,300,838,291	(194,625,153,155)	(40,662,157,432)	153,962,995,723	(153,962,995,723)	76,981,497,862	1.37594
6	ALKA	1,395,449,142	(1,246,924,625)	74,262,259	1,321,186,884	(1,321,186,884)	660,593,442	2.98252
7	ALMI	828,074,208,960	(1,375,241,843,290)	(273,583,817,165)	1,101,658,026,125	(1,101,658,026,125)	550,829,013,063	1.41894
8	BTON	15,937,439,800	2,766,279,570	9,351,859,685	6,585,580,115	(6,585,580,115)	3,292,790,058	0.59338
9	CTBN	14,210,248	40,853,450	27,531,849	(13,321,601)	13,321,601	(6,660,801)	0.49186
10	GDST	59,301,982,505	361,971,930,548	210,636,956,527	(151,334,974,022)	151,334,974,022	(75,667,487,011)	0.59936
11	INAI	39,627,825,728	133,327,288,784	86,477,557,256	(46,849,731,528)	46,849,731,528	(23,424,865,764)	0.52046
12	JKSW	(11,642,438,168)	5,429,720	(5,818,504,224)	(5,823,933,944)	5,823,933,944	(2,911,966,972)	0.70744
13	KRAS	236,182	(223,023)	6,580	229,603	(229,603)	114,801	4.17712
14	LION	46,073,774,219	(37,731,774,424)	4,170,999,898	41,902,774,322	(41,902,774,322)	20,951,387,161	2.24123
15	LMSH	16,593,766,282	(45,628,241,215)	(14,517,237,467)	31,111,003,749	(31,111,003,749)	15,555,501,874	1.03514
16	NIKL	13,448,014	(123,463,623)	(55,007,805)	68,455,819	(68,455,819)	34,227,909	0.78882
17	PICO	(10,242,173,948)	211,121,957,895	100,439,891,974	(110,682,065,922)	110,682,065,922	(55,341,032,961)	0.74228
18	TMBS	0	0	0	0	0	0	0.00000
19	BRPT	534,212	(2,357,475)	(911,632)	1,445,844	(1,445,844)	722,922	0.89050
20	DPNS	27,187,516,995	(108,715,114,450)	(40,763,798,728)	67,951,315,723	(67,951,315,723)	33,975,657,861	0.91295
21	EKAD	75,453,750,568	22,666,606,096	49,060,178,332	26,393,572,236	(26,393,572,236)	13,196,786,118	0.51864
22	INCI	73,433,013,707	18,870,695,720	46,151,854,714	27,281,158,994	(27,281,158,994)	13,640,579,497	0.54365
23	SRSN	41,878,275	58,774,497	50,326,386	(8,448,111)	8,448,111	(4,224,056)	0.28971
24	TPIA	164,311	(908,629)	(372,159)	536,470	(536,470)	268,235	0.84897
25	UNIC	33,681,414	(32,555,734)	562,840	33,118,574	(33,118,574)	16,559,287	5.42411
26	AKPI	257,947,203	(82,382,440)	87,782,382	170,164,822	(170,164,822)	85,082,411	0.98450
27	APLI	54,667,067,137	22,012,640,817	38,339,853,977	16,327,213,160	(16,327,213,160)	8,163,606,580	0.46144
28	BRNA	18,646,883	(40,411,912)	(10,882,515)	29,529,398	(29,529,398)	14,764,699	1.16479
29	FPNI	(21,694)	(53,426)	(37,560)	15,866	(15,866)	7,933	0.45957
30	IPOL	8,588,169	(3,470,525)	2,558,822	6,029,347	(6,029,347)	3,014,674	1.08543
31	TRST	199,578,511,726	19,147,819,826	109,363,165,776	90,215,345,950	(90,215,345,950)	45,107,672,975	0.64223
32	YPAS	85,382,955,002	(13,629,754,031)	35,876,600,486	49,506,354,517	(49,506,354,517)	24,753,177,258	0.83063
33	CPIN	1,905,716	4,514,278	3,209,997	(1,304,281)	1,304,281	(652,141)	0.45073
34	JPFA	3,643,323	1,839,806	2,741,565	901,759	(901,759)	450,879	0.40554
35	MAIN	780,700,459	830,997,129	805,848,794	(25,148,335)	25,148,335	(12,574,168)	0.12491
36	SIPD	2,256,054	701,462	1,478,758	777,296	(777,296)	388,648	0.51266
37	SULI	23,892,762	(20,664,587)	1,614,088	22,278,675	(22,278,675)	11,139,337	2.62704
38	TRST	(1,782,278,377,343)	2,001,004,708,895	109,363,165,776	(1,891,641,543,119)	1,891,641,543,119	(945,820,771,560)	2.94082
39	ALDO	68,355,056,930	246,887,394,767	157,621,225,849	(89,266,168,919)	89,266,168,919	(44,633,084,459)	0.53213
40	FASW	(4,913,024,347,199)	6,366,816,394,240	726,896,023,521	(5,639,920,370,720)	5,639,920,370,720	(2,819,960,185,360)	1.96963
41	INKP	246,036	(40,637)	102,700	143,337	(143,337)	71,668	0.83537
42	INRU	4,363	(13,846)	(4,742)	9,105	(9,105)	4,552	0.97984
43	SPMA	170,489,325,518	181,753,967,291	176,121,646,405	(5,632,320,887)	5,632,320,887	(2,816,160,443)	0.12645
44	TKIM	34,935	9,898	22,417	12,519	(12,519)	6,259	0.52842
45	ASII	24,656	2,163	13,410	11,247	(11,247)	5,623	0.64757
46	AUTO	1,525,958	128,533	827,246	698,713	(698,713)	349,356	0.64986
47	BRAM	17,515,186	(6,112,990)	5,701,098	11,814,088	(11,814,088)	5,907,044	1.01790
48	GDYR	122,636,625	(19,413,080)	51,611,773	71,024,853	(71,024,853)	35,512,426	0.82950
49	GJTL	433,456	696,262	564,859	(131,403)	131,403	(65,702)	0.34105
50	IMAS	1,198,859,226,081	(12,546,489,273,485)	(5,673,815,023,702)	6,872,674,249,783	(6,872,674,249,783)	3,436,337,124,892	0.77823



INDEKS PENJUALAN Δ S		Δ S 1	Δ S2	Δ S	B1	B2	B3	CV Δ S
NO	NAMA PERUSAHAAN	(n2-n1)	(n3-n2)	(average)	(Δ S 1- Δ S)	(Δ S 2- Δ S)	(B1+B2)/(N-1)	$\sqrt{B3/\Delta S}$
51	INDS	324,945,873,336	(175,324,965,208)	74,810,454,064	250,135,419,272	(250,135,419,272)	125,067,709,636	1.29298
52	MASA	32,984,853	8,589,076	20,786,965	12,197,889	(12,197,889)	6,098,944	0.54167
53	SMSM	469,331	(66,900)	201,216	268,116	(268,116)	134,058	0.81624
54	UNIT	6,667,039,210	(1,501,163,698)	2,582,937,756	4,084,101,454	(4,084,101,454)	2,042,050,727	0.88915
55	BIMA	123,070,524,264	(23,553,512,089)	49,758,506,088	73,312,018,177	(73,312,018,177)	36,656,009,088	0.85830
56	JECC	787,855,725	(2,390,537,455)	(801,340,865)	1,589,196,590	(1,589,196,590)	794,598,295	0.99578
57	KBLI	(2,146,816,189,803)	96,027,577	(1,073,360,081,113)	(1,073,456,108,690)	1,073,456,108,690	(536,728,054,345)	0.70714
58	KBLM	(160,461,982,767)	(717,563,254,760)	(439,012,618,764)	278,550,635,997	(278,550,635,997)	139,275,317,998	0.56325
59	SCCO	186,383,233,580	339,182,826,038	262,783,029,809	(76,399,796,229)	76,399,796,229	(38,199,898,115)	0.38127
60	VOKS	780,743,429,846	178,132,806,225	479,438,118,036	301,305,311,811	(301,305,311,811)	150,652,655,905	0.56056
61	PTSN	168,888,599	37,564,627	103,226,613	65,661,986	(65,661,986)	32,830,993	0.56396
62	ADES	2,771,780,604,795	(2,771,780,621,329)	(8,267)	2,771,780,613,062	(2,771,780,613,062)	1,385,890,306,531	12947.63535
63	CEKA	(361,223,112,112)	(524,498,699,527)	(442,860,905,820)	81,637,793,708	(81,637,793,708)	40,818,896,854	0.30360
64	DLTA	82,064,345	(22,209,206)	29,927,570	52,136,776	(52,136,776)	26,068,388	0.93330
65	ICBP	2,047,792	3,312,064	2,679,928	(632,136)	632,136	(316,068)	0.34342
66	INDF	1,621,962	3,103,261	2,362,612	(740,650)	740,650	(370,325)	0.39591
67	MLBI	124,289	4,860	64,575	59,715	(59,715)	29,857	0.67998
68	MYRO	17,349,858,270,898	609,396,264,218	8,979,627,267,558	8,370,231,003,340	(8,370,231,003,340)	4,185,115,501,670	0.68269
69	PSDN	(69,252,108,565)	(38,913,346,846)	(54,082,727,706)	(15,169,380,860)	15,169,380,860	(7,584,690,430)	0.37449
70	ROTI	159,886,294,251	(159,886,294,251)	0	159,886,294,251	(159,886,294,251)	79,943,147,126	0.00000
71	SKLT	80,657,747,068	186,420,675,289	133,539,211,179	(52,881,464,111)	52,881,464,111	(26,440,732,055)	0.44497
72	ULTJ	(3,576,102,616,192)	4,585,139	(1,788,049,015,527)	(1,788,053,600,666)	1,788,053,600,666	(894,026,800,333)	0.70711
73	GGRM	8,366,237	11,831,682	10,098,960	(1,732,723)	1,732,723	(866,361)	0.29289
74	HMSP	5,240,933	(27,560)	2,606,687	2,634,247	(2,634,247)	1,317,123	0.71084
75	RMBA	1,749,282	61,577,565	31,663,424	(29,914,142)	29,914,142	(14,957,071)	0.68730
76	DVLA	(1,215,079,522)	1,413,046,708	98,983,593	(1,314,063,115)	1,314,063,115	(657,031,558)	2.57639
77	KAEF	1,005,389,827,994	(5,300,486,524,962)	(2,147,548,348,484)	3,152,938,176,478	(3,152,938,176,478)	1,576,469,088,239	0.85678
78	KLBF	15,663,211,363,863	1,148,506,444,552	8,405,858,904,208	7,257,352,459,656	(7,257,352,459,656)	3,628,676,229,828	0.65703
79	MERK	21,833,435	(422,131,631)	(200,149,098)	221,982,533	(221,982,533)	110,991,267	0.74468
80	PYFA	17,124,121,573	(802,201,485)	8,160,960,044	8,963,161,529	(8,963,161,529)	4,481,580,765	0.74105
81	SCPI	(143,972,452)	(184,883,877)	(164,428,165)	20,455,713	(20,455,713)	10,227,856	0.24940
82	TSPC	388,326,024,321	750,141,577,871	569,233,801,096	(180,907,776,775)	180,907,776,775	(90,453,888,388)	0.39863
83	MBTO	(122,383,675,852)	7,012,936,648	(57,685,369,602)	(64,698,306,250)	64,698,306,250	(32,349,153,125)	0.74886
84	MRAT	238,341,953,344	(16,202,797,354)	111,069,577,995	127,272,375,349	(127,272,375,349)	63,636,187,675	0.75693
85	TCID	(27,707,780,375)	118,091,495,979	45,191,857,802	(72,899,638,177)	72,899,638,177	(36,449,819,089)	0.89809
86	UNVR	317,993	829,487	573,740	(255,747)	255,747	(127,874)	0.47210
87	KDSI	140,292,723,082	(74,107,836,471)	33,092,443,306	107,200,279,777	(107,200,279,777)	53,600,139,888	1.27268
88	KICI	(24,498,655,917)	(63,403,122,630)	(43,950,889,274)	19,452,233,357	(19,452,233,357)	9,726,116,678	0.47042
89	LMPI	22,846,458,917	40,126,775,451	31,486,617,184	(8,640,158,267)	8,640,158,267	(4,320,079,134)	0.37041



Lampiran 8

Hasil perataan laba

NO	NAMA PERUSAHAAN	TAHUN	PERATAAN LABA	STATUS
1	AMFG	2017	-0.0148	0
		2018	0.3913	0
		2019	1.7356	I
2	ARNA	2017	5.9959	I
		2018	10.2309	I
		2019	1.4375	I
3	IKAI	2017	-0.0004	0
		2018	1.0429	I
		2019	1.6242	I
4	KIAS	2017	1.5530	I
		2018	2.2657	I
		2019	1.0205	I
5	TOTO	2017	0.0000	0
		2018	0.1369	0
		2019	0.6997	0
6	ALKA	2017	1.6978	I
		2018	0.4923	0
		2019	0.3263	0
7	ALMI	2017	0.0000	0
		2018	0.5792	0
		2019	0.5435	0
8	BTON	2017	-0.0034	0
		2018	0.1536	0
		2019	4.1107	I
9	CTBN	2017	7.6107	I
		2018	1.1955	I
		2019	1.2479	I
10	GDST	2017	3.4778	I
		2018	0.1357	0
		2019	4.4882	I
11	INAI	2017	1.6636	I
		2018	1.2995	I
		2019	1.5779	I
12	JKSW	2017	0.5173	0
		2018	2.1290	I
		2019	1.2955	I
13	KRAS	2017	-0.0101	0
		2018	0.5986	0
		2019	0.2209	0
14	LION	2017	2.7258	I
		2018	0.6688	0
		2019	1.9630	I
15	LMSH	2017	0.0000	0
		2018	0.7836	0
		2019	0.3921	0
16	NIKL	2017	11.2150	I
		2018	0.6474	0
		2019	3.7392	I
17	PICO	2017	2.0140	I
		2018	0.0594	0
		2019	1.2536	I
18	TMBS	2017	1.4142	I
		2018	0.0000	0
		2019	0.0000	0
19	BRPT	2017	0.2717	0
		2018	2.4854	I
		2019	0.5537	0
20	DPNS	2017	6.8342	I
		2018	0.6598	0
		2019	1.3198	I
21	EKAD	2017	3.3713	I
		2018	1.2613	I
		2019	0.7524	0
22	INCI	2017	6.4370	I
		2018	1.8903	I
		2019	3.1989	I
23	SRSN	2017	0.7286	0
		2018	2.4136	I
		2019	2.4641	I
24	TPIA	2017	3.7640	I
		2018	3.2454	I
		2019	0.4595	0
25	UNIC	2017	0.9851	0
		2018	0.3216	0
		2019	0.3338	0
26	AKPI	2017	1.8156	I
		2018	1.1900	I
		2019	1.2847	I
27	APLI	2017	3.1882	I
		2018	0.6199	0
		2019	5.4562	I
28	BRNA	2017	0.4083	0
		2018	1.4970	I
		2019	1.0204	I
29	FPNI	2017	1.4142	I
		2018	5.9046	I
		2019	2.8705	I
30	IPOL	2017	1.2545	I
		2018	2.3077	I
		2019	1.1406	I

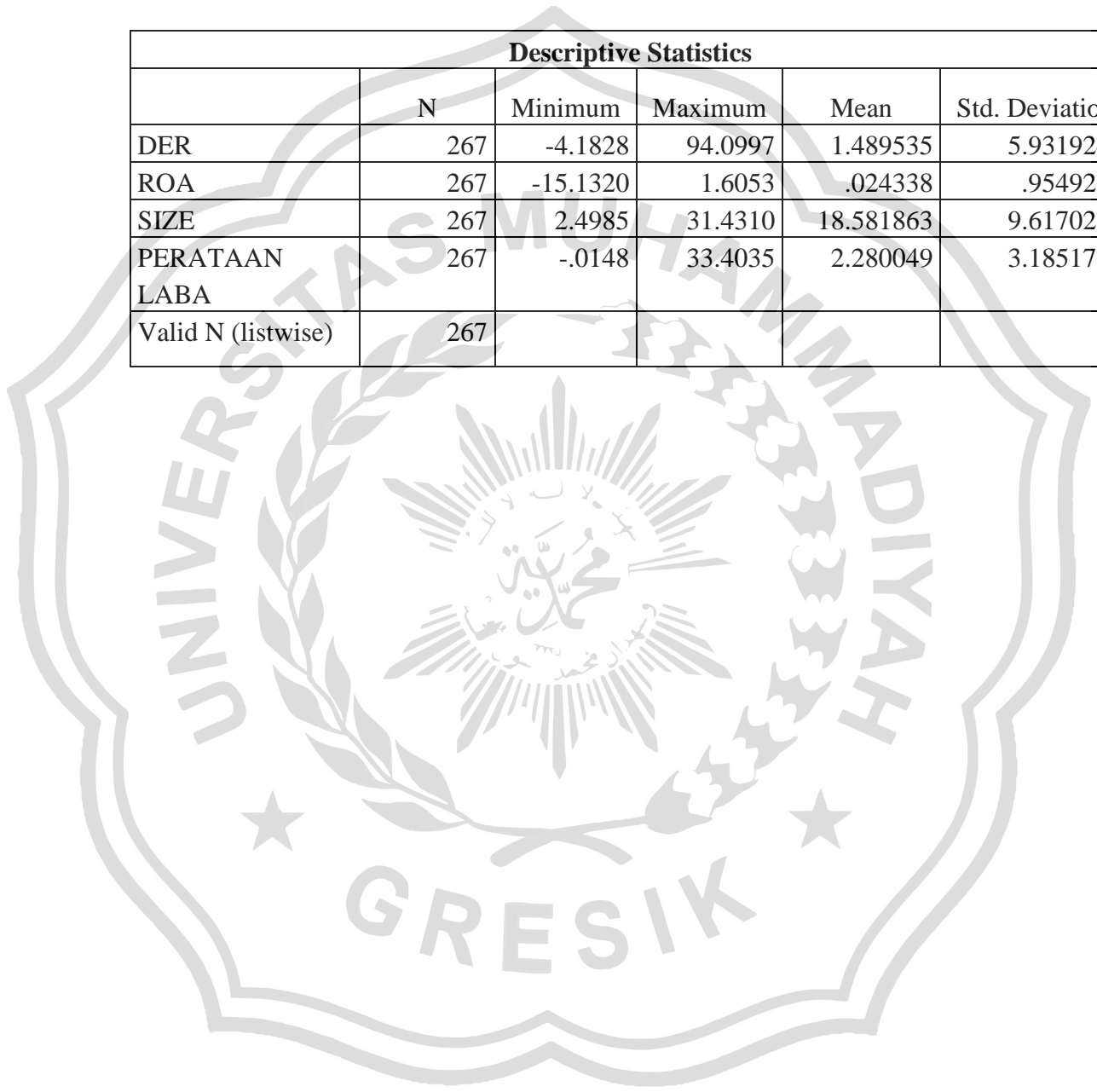
NO	NAMA PERUSAHAAN	TAHUN	PERATAAN LABA	STATUS
31	TRST	2017	2.1282	I
		2018	3.1425	I
		2019	1.7299	I
32	YPAS	2017	2.2367	I
		2018	2.6791	I
		2019	0.7624	O
33	CPIN	2017	2.6523	I
		2018	0.8436	O
		2019	3.0897	I
34	JPFA	2017	4.4181	I
		2018	2.4579	I
		2019	4.7784	I
35	MAIN	2017	1.1547	I
		2018	0.6983	O
		2019	5.4009	I
36	SIPD	2017	1.1835	I
		2018	3.5435	I
		2019	0.8963	O
37	SULI	2017	1.3588	I
		2018	0.5617	O
		2019	0.3301	O
38	ALDO	2017	3.3191	I
		2018	1.4715	I
		2019	1.0882	I
39	FASW	2017	0.2454	O
		2018	4.8747	I
		2019	0.5204	O
40	INKP	2017	2.5798	I
		2018	0.1093	O
		2019	2.7118	I
41	INRU	2017	1.2517	I
		2018	0.3083	O
		2019	0.7566	O
42	SPMA	2017	10.7631	I
		2018	1.4878	I
		2019	8.7890	I
43	TKIM	2017	1.6124	I
		2018	4.2015	I
		2019	2.1022	I
44	ASII	2017	5.4745	I
		2018	1.3595	I
		2019	1.7026	I
45	AUTO	2017	1.9763	I
		2018	0.1839	O
		2019	0.6737	O
46	BRAM	2017	2.7482	I
		2018	0.1552	O
		2019	0.4624	O
47	GDYR	2017	1.8787	I
		2018	1.2206	I
		2019	0.6031	O
48	GJTL	2017	6.9747	I
		2018	1.4094	I
		2019	2.6461	I
49	IMAS	2017	2.1026	I
		2018	16.9425	I
		2019	0.5366	O
50	INDS	2017	1.5906	I
		2018	2.0000	I
		2019	0.7488	O
51	MASA	2017	4.2427	I
		2018	2.8805	I
		2019	1.9951	I
52	SMSM	2017	0.8348	O
		2018	1.2544	I
		2019	0.7527	O
53	UNIT	2017	1.5968	I
		2018	4.6976	I
		2019	0.4221	O
54	BIMA	2017	0.8658	O
		2018	0.9500	O
		2019	0.8451	O
55	JECC	2017	1.0461	I
		2018	2.0000	I
		2019	0.6784	O
56	KBLI	2017	1.4165	I
		2018	1.9955	I
		2019	1.0005	I
57	KBLM	2017	2.0000	I
		2018	0.0000	O
		2019	0.0818	O
58	SCCO	2017	1.3941	I
		2018	1.5522	I
		2019	2.4327	I
59	VOKS	2017	1.3619	I
		2018	4.0547	I
		2019	1.5145	I
60	PTSN	2017	3.4444	I
		2018	1.3098	I
		2019	4.7492	I

NO	NAMA PERUSAHAAN	TAHUN	PERATAAN LABA	STATUS
61	ADES	2017	0.9985	0
		2018	3.9684	I
		2019	0.1407	0
62	CEKA	2017	11.8148	I
		2018	3.1773	I
		2019	3.4666	I
63	DLTA	2017	2.0406	I
		2018	1.8146	I
		2019	1.0023	I
64	ICBP	2017	2.0186	I
		2018	7.0787	I
		2019	0.4625	0
65	INDF	2017	1.8931	I
		2018	4.3089	I
		2019	3.8365	I
66	MLBI	2017	1.8145	I
		2018	1.8022	I
		2019	0.7317	0
67	MYRO	2017	3.6784	I
		2018	11.3466	I
		2019	1.0396	I
68	PSDN	2017	0.6270	0
		2018	0.8182	0
		2019	2.1191	I
69	ROTI	2017	3.2133	I
		2018	2.3120	I
		2019	0.0000	0
70	SKLT	2017	2.5247	I
		2018	7.3073	I
		2019	1.1981	I
71	ULTJ	2017	1.4142	I
		2018	2.0000	I
		2019	1.0000	I
72	GGRM	2017	2.0392	I
		2018	9.0568	I
		2019	1.9070	I
73	HMSP	2017	1.8335	I
		2018	4.4600	I
		2019	0.4247	0
74	RMBA	2017	33.4035	I
		2018	0.0000	0
		2019	0.9902	0
75	DVLA	2017	0.0347	0
		2018	1.3579	I
		2019	2.0148	I
76	KAEF	2017	21.1834	I
		2018	0.0008	0
		2019	1.0571	I
77	KLBF	2017	1.2479	I
		2018	2.2163	I
		2019	0.6557	0
78	MERK	2017	1.6889	I
		2018	2.2669	I
		2019	0.8667	0
79	PYFA	2017	0.7149	0
		2018	2.0000	I
		2019	0.8246	0
80	SCPI	2017	1.6989	I
		2018	0.8305	0
		2019	3.0873	I
81	TSPC	2017	1.6232	I
		2018	0.0000	0
		2019	1.9859	I
82	MBTO	2017	6.0624	I
		2018	0.1117	0
		2019	1.4247	I
83	MRAT	2017	2.0862	I
		2018	0.5355	0
		2019	2.2134	I
84	TCID	2017	0.9294	0
		2018	1.9396	I
		2019	1.7083	I
85	UNVR	2017	1.9223	I
		2018	0.0160	0
		2019	5.5649	I
86	KDSI	2017	3.9419	I
		2018	4.9129	I
		2019	0.5476	0
87	KICI	2017	0.4012	0
		2018	1.2746	I
		2019	1.5451	I
88	LMPI	2017	1.2481	I
		2018	2.0000	I
		2019	2.1810	I

Lampiran 9

Hasil Uji Statistik Deskriptif

Descriptive Statistics					
	N	Minimum	Maximum	Mean	Std. Deviation
DER	267	-4.1828	94.0997	1.489535	5.9319245
ROA	267	-15.1320	1.6053	.024338	.9549297
SIZE	267	2.4985	31.4310	18.581863	9.6170282
PERATAAN LABA	267	-.0148	33.4035	2.280049	3.1851725
Valid N (listwise)	267				



Lampiran 10

Uji normalitas

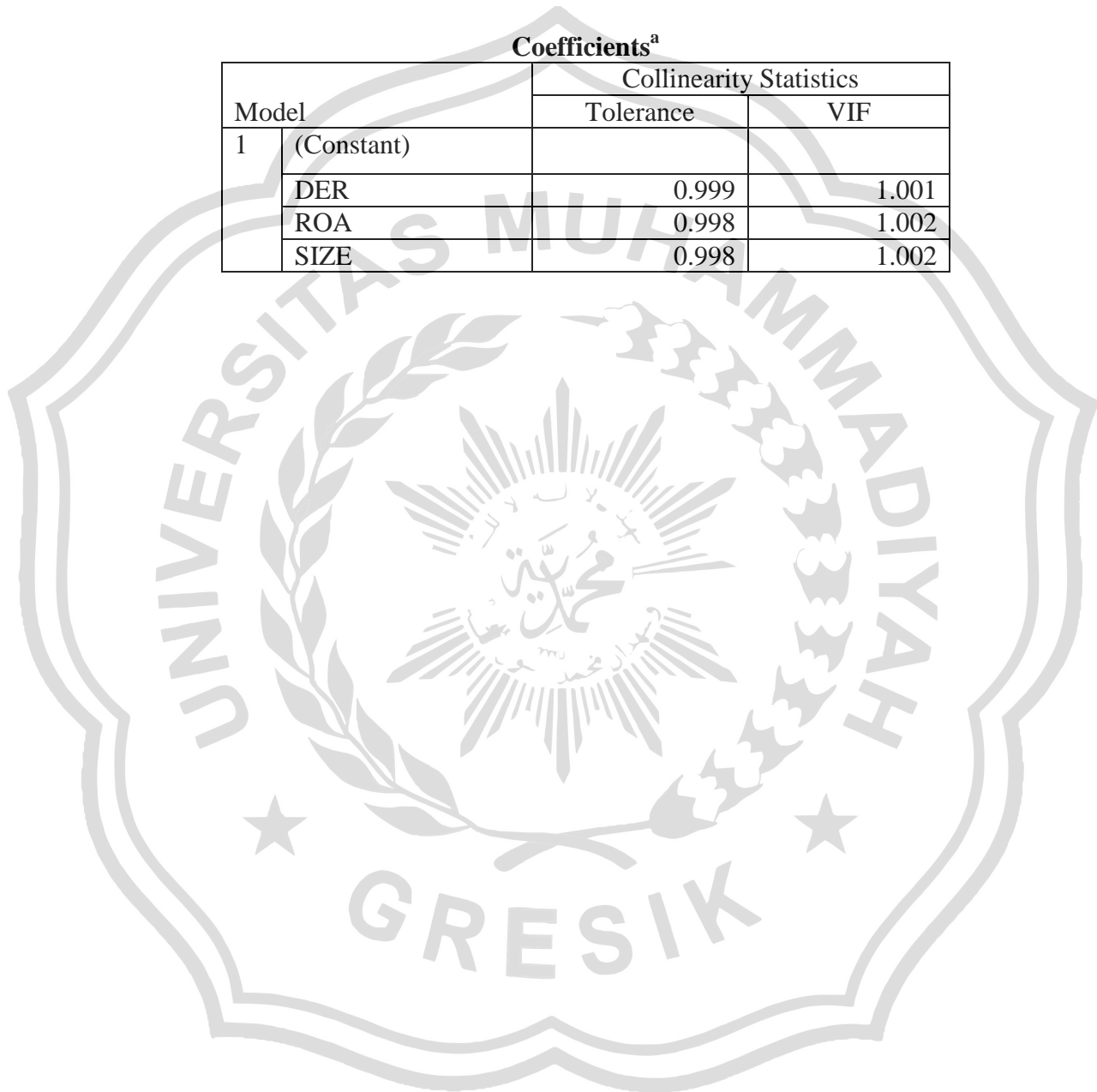
One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		240
Normal Parameters ^{a,b}	Mean	0.0000000
	Std. Deviation	0.60549010
Most Extreme Differences	Absolute	0.054
	Positive	0.054
	Negative	-0.032
Test Statistic		0.054
Asymp. Sig. (2-tailed)		.088 ^c

Lampiran 11

Uji Multikolinieritas

Coefficients^a

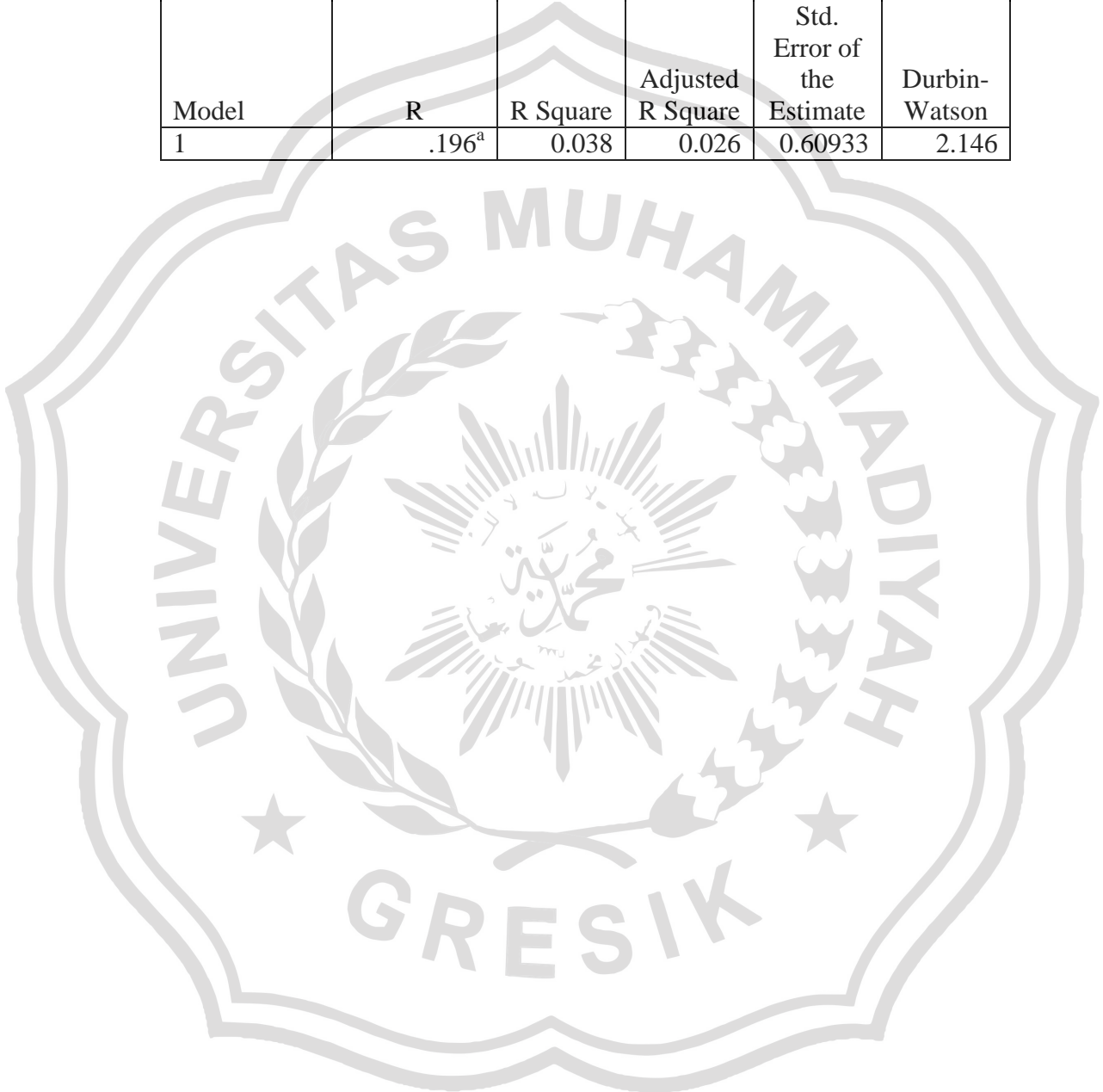
Model	Collinearity Statistics	
	Tolerance	VIF
1	(Constant)	
	DER	0.999
	ROA	0.998
	SIZE	0.998



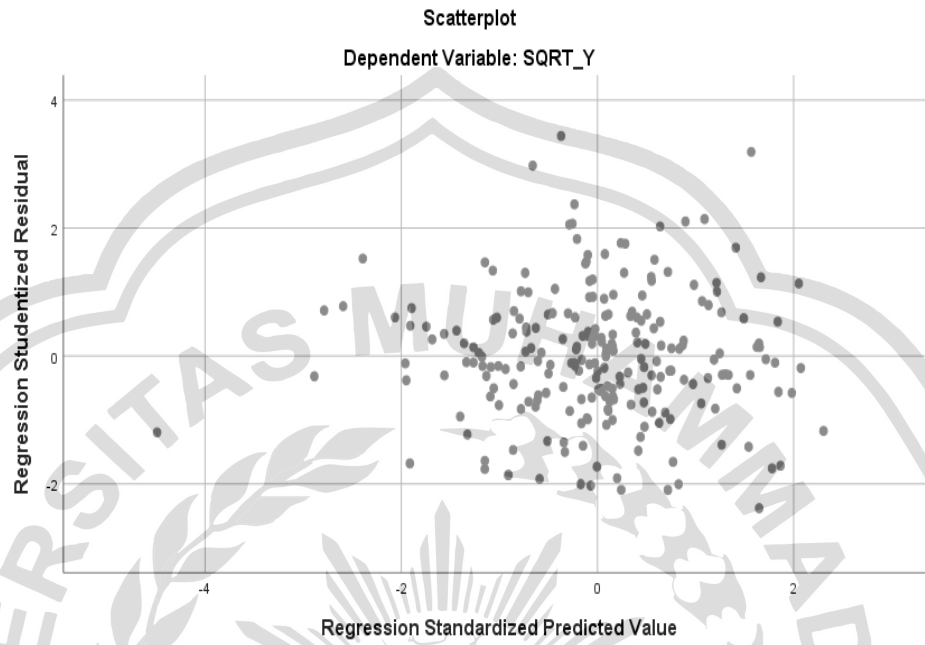
Lampiran 12

Uji Autokorelasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.196 ^a	0.038	0.026	0.60933	2.146



Lampiran 13
Uji Heteroskedastisitas



Lampiran 14
Analisis Regresi Linier

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.742	0.171		10.187	0.000
	DER	-0.112	0.066	-0.104	-1.708	0.089
	ROA	-0.165	0.158	-0.064	-1.046	0.297
	SIZE	-0.068	0.034	-0.121	-1.985	0.048

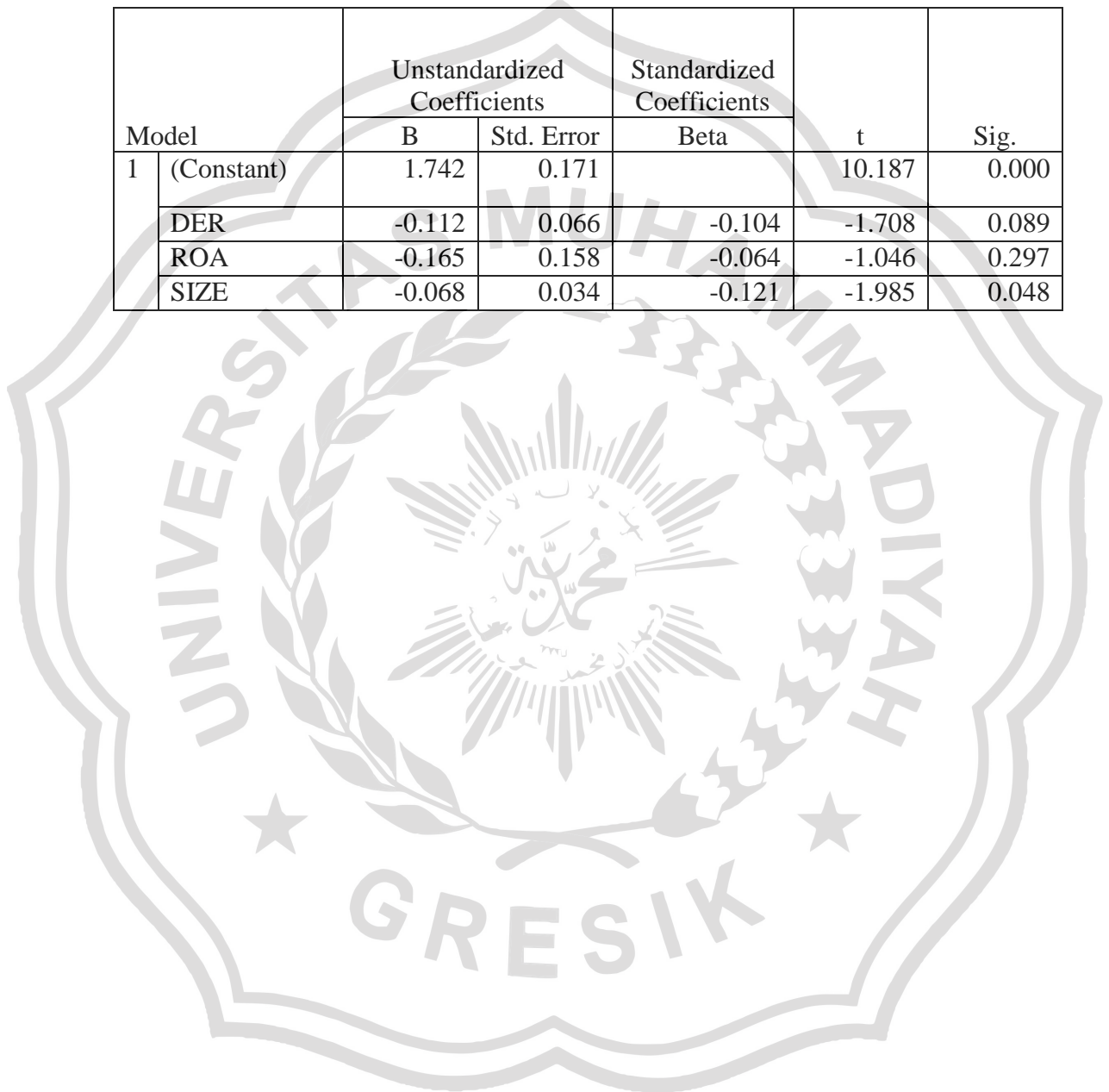


Lampiran 15

Uji Parsial (t-test)

Uji Parsial (t-test)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.742	0.171		10.187	0.000
	DER	-0.112	0.066	-0.104	-1.708	0.089
	ROA	-0.165	0.158	-0.064	-1.046	0.297
	SIZE	-0.068	0.034	-0.121	-1.985	0.048

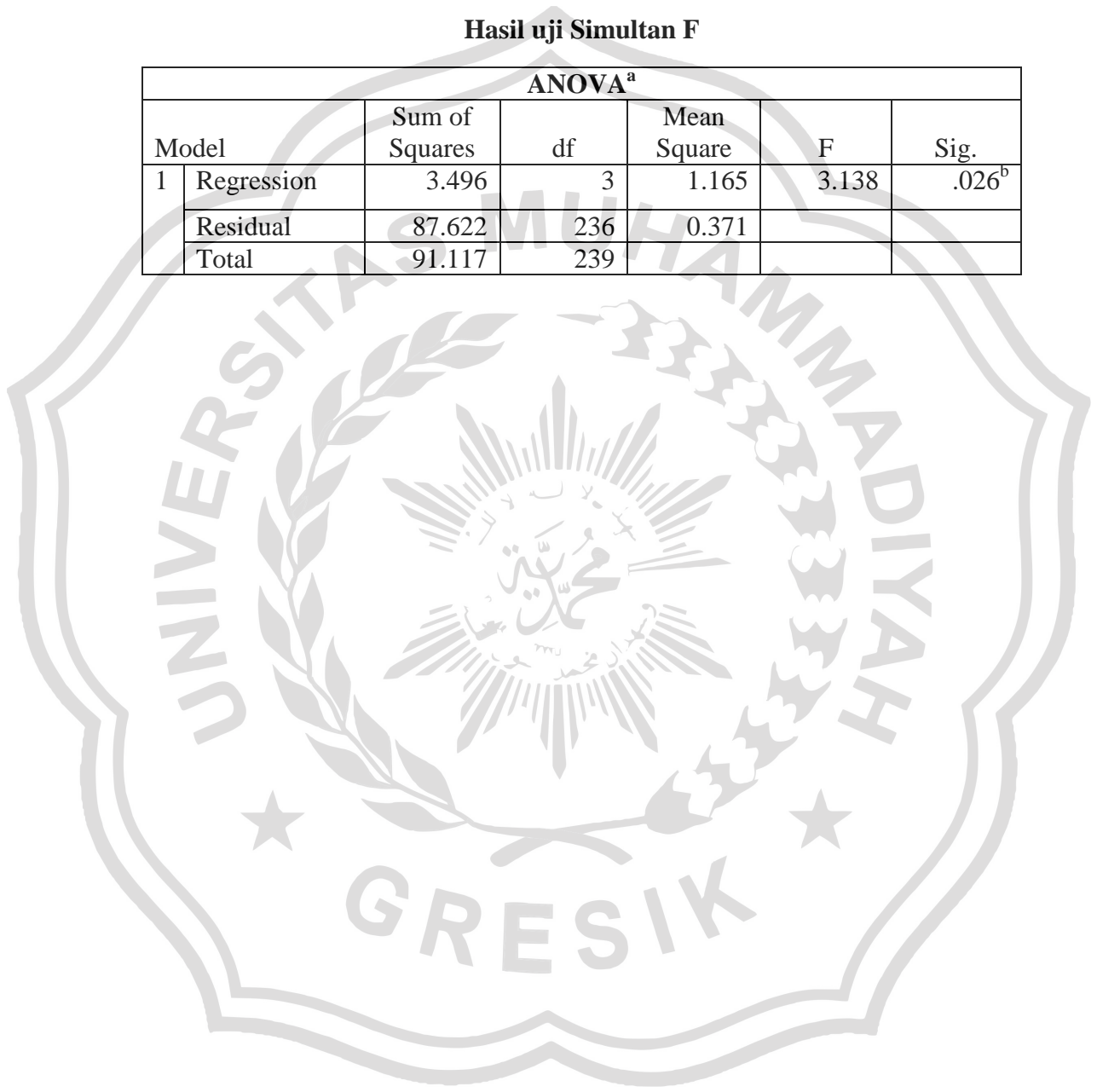


Lampiran 16

Uji Signifikansi Simultan (Uji F)

Hasil uji Simultan F

ANOVA ^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	3.496	3	1.165	3.138	.026 ^b
	Residual	87.622	236	0.371		
	Total	91.117	239			



Lampiran 17

Uji Determinasi (R^2)

Hasil uji Determinasi R^2

Model Summary ^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.196 ^a	0.038	0.026	0.60933	2.146

