



Lampiran 1

Distribusi Sampel Penelitian

No	Kriteria	Jumlah
1	Perusahaan Manufaktur yang terdaftar di BEI selama periode 2017-2019	168
2	Perusahaan yang tidak mempublikasikan laporan keuangan secara konsisten selama tahun 2017-2019	(21)
3	Perusahaan yang tidak melaporkan laba selama periode 2017-2019	(59)
4	Perusahaan yang menggunakan mata uang selain rupiah	(20)
	Jumlah sampel penelitian setahun	68
	Jumlah Tahun Pengamatan	3
	Jumlah data pengamatan	204

Lampiran 2

Daftar Perusahaan Manufaktur yang Terdaftar di Bursa Efek Indonesia

Periode 2017-2019

No	Nama Perusahaan
	Sub Sektor Industri Dasar dan Kimia
	Sub Sektor Semen
1	INTP (Indocement Tunggul Prakasa Tbk)
2	SMBR (Semen Baturaja Tbk)
3	SMCB (Holcim Indonesia Tbk)
4	SMGR (Semen Indonesia (Persero) Tbk)
5	WTON (Wijaya Karya Beton Tbk)
6	WSBP (Waskita Beton Precast Tbk)
	Sub Sektor Keramik Porselin & Kaca
7	AMFG (Asahimas Flat Glass Tbk)
8	ARNA (Arwana Citramulia Tbk)
9	CAKK (Cahayaputra Asa Keramik Tbk)
10	IKAI (Intikeramik Alamasri Industri Tbk)
11	KIAS (Keramika Indonesia Asosiasi Tbk)
12	MARK (Mark Dynamics Indonesia Tbk)
13	MLIA (Mulia Industrindo Tbk)
14	TOTO (Surya Toto Indonesia Tbk)
	Sub Sektor Logam & Sejenisnya
15	ALKA (Alakasa Industrindo Tbk)
16	ALMI (Alumindo Light Metal Industry Tbk)
17	BAJA (Saranacentral Bajatama Tbk)
18	BTON (Betonjaya Manunggal Tbk)
19	CTBN (Citra Tubindo Tbk)
20	GDST (Gunawan Dianjaya Steel Tbk)
21	INAI (Indal Aluminium Industry Tbk)
22	ISSP (Steel Pipe Industry of Indonesia Tbk)
23	JKSW (Jakarta Kyoei Steel Works Tbk)
24	KRAS (Krakatau Steel (Persero) Tbk)
25	LION (Lion Metal Works Tbk)
26	LMSH (Lionmesh Prima Tbk)
27	NIKL (Pelat Timah Nusantara Tbk)
28	PICO (Pelangi Indah Canindo Tbk)
29	TBMS (Tembaga Mulia Semanan Tbk)

No	Nama Perusahaan
	Sub Sektor Kimia
30	AGII (Aneka Gas Industri Tbk)
31	BRPT (Barito Pasific Tbk)
32	BUDI (Budi Starch and Sweetener Tbk)
33	DPNS (Duta Pertiwi Nusantara Tbk)
34	EKAD (Ekadharma International Tbk)
35	ETWA (Eterindo Wahanatama Tbk)
36	INCI (Intan Wijaya International Tbk)
37	SOBI (Sorini Agro Asia Corporindo Tbk)
38	MDKI (Emdeki Utama Tbk)
39	MOLI (Madusari Murni Indah Tbk)
40	SRSN (Indo Acitama Tbk)
41	TDPM (Tridomain Performance Materials Tbk)
42	TPIA (Chandra Asri Petrochemical)
43	UNIC (Unggul Indah Cahaya Tbk)
	Sub Sektor Plastik & Kemasan
44	AKKU (Alam Karya Unggul Tbk)
45	AKPI (Argha Karya Prima Industry Tbk)
46	APLI (Asiaplast Industries Tbk)
47	BRNA (Berlina Tbk)
48	FPNI (Lotte Chemical Titan Tbk)
49	IGAR (Champion Pacific Indonesia Tbk)
50	IMPC (Impack Pratama Industri Tbk)
51	IPOL (Indopoly Swakarsa Industry Tbk)
52	SIAP (Sekawan Intipratama Tbk)
53	SIMA (Sekawan Intipratama Tbk)
54	TALF (Tunas Alfin Tbk)
55	TRST (Trias Sentosa Tbk)
56	YPAS (Yanaprima Hastapersada Tbk)
	Sub Sektor Pakan Ternak
57	CPIN (Charoen Pokphand Indonesia Tbk)
58	CPRO (Central Proteina Prima Tbk)
59	JPFA (Japfa Comfeed Indonesia Tbk)
60	MAIN (Malindo Feedmill Tbk)
61	SIPD (Sierad Produce Tbk)
	Sub Sektor Kayu & Pengolahannya
62	SULI (SLJ Global Tbk)
63	TIRT (Tirta Mahakam Resources Tbk)

No	Nama Perusahaan
	Sub Sektor Pulp & Kertas
64	ALDO (Alkindo Naratama Tbk)
65	FASW (Fajar Surya Wisesa Tbk)
66	INKP (Indah Kiat Pulp & Paper Tbk)
67	INRU (Toba Pulp Lestari Tbk)
68	KBRI (Kertas Basuki Rachmat Indonesia Tbk)
69	KDSI (Kedawung Setia Industrial Tbk)
70	SPMA (Suparma Tbk)
71	SWAT (Sriwahana Adityakarta Tbk)
72	TKIM (Pabrik Kertas Tjiwi Kimia Tbk)
	Sub Sektor Mesin & Alat Berat
73	INCF (Indo Komoditi Korpora Tbk)
74	KMTR (Kirana Megatara Tbk)
75	AMIN (Ateliers Mecaniques D'Indonesie Tbk)
76	GMFI (Garuda Maintenance Facility Aero Asia Tbk)
77	KPAL (Steadfast Marine Tbk)
78	KRAH (Grand Kartech Tbk)
	Sub Sektor Otomotif & Komponen
79	ASII (Astra International Tbk)
80	AUTO (Astra Otoparts Tbk)
81	BOLT (Garuda Metalindo Tbk)
82	BRAM (Indo Kordsa Tbk)
83	GDYR (Goodyear Indonesia Tbk)
84	GJTL (Gajah Tunggal Tbk)
85	IMAS (Indomobil Sukses Internasional Tbk)
86	INDS (Indospring Tbk)
87	LPIN (Multi Prima Sejahtera Tbk)
88	MASA (Multistrada Arah Sarana Tbk)
89	NIPS (Nipress Tbk)
90	PRAS (Prima Alloy Steel Universal Tbk)
91	SMSM (Selamat Sempurna Tbk)

No	Nama Perusahaan
	Sub Sektor Tekstil & Garment
92	ADMG (Polychem Indonesia Tbk)
93	BELL (Trisula Textile Industries Tbk)
94	ARGO (Argo Pantas Tbk)
95	CNTX (Century Textile Industry Tbk)
96	ERTX (Eratex Djaja Tbk)
97	ESTI (Ever Shine Tex Tbk)
98	HDTX (Panasia Indo Resources Tbk)
99	INDR (Indo Rama Synthetics Tbk)
100	MYTX (Asia Pacific Investama Tbk)
101	PBRX (Pan Brothers Tbk)
102	POLY (Asia Pacific Fibers Tbk)
103	RICY (Ricky Putra Globalindo Tbk)
104	SRIL (Sri Rejeki Isman Tbk)
105	SSTM (Sunson Textile Manufacture Tbk)
106	STAR (Star Petrochem Tbk)
107	TFCO (Tifico Fiber Indonesia Tbk)
108	TRIS (Trisula International Tbk)
109	UNIT (Nusantara Inti Corpora Tbk)
110	ZONE (Mega Perintis Tbk)
	Sub Sektor Alas Kaki
111	BATA (Sepatu Bata Tbk)
112	BIMA (Primarindo Asia Infrastructure Tbk)
	Sub Sektor Kabel
113	IKBI (Sumi Indo Kabel Tbk)
114	JECC (Jembo Cable Company Tbk)
115	KBLI (KMI Wire & Cable Tbk)
116	KBLM (Kabelindo Murni Tbk)
117	SCCO (Supreme Cable Manufacturing Corporation Tbk)
118	VOKS (Voksel Electric Tbk)
	Sub Sektor Elektronika
119	PTSN (Sat Nusapersada Tbk)
120	JSKY (Sky Energy Indonesia Tbk)

No	Nama Perusahaan
	Sub Sektor Makanan & Minuman
121	AISA (Tiga Pilar Sejahtera Food Tbk)
122	ALTO (Tri Banyan Tirta Tbk)
123	CAMP (Campina Ice Cream Industry Tbk)
124	CEKA (Cahaya Kalbar Tbk)
125	CLEO (Sariguna Primatirta Tbk)
126	DLTA (Delta Djakarta Tbk)
127	ICBP (Indofood CBP Sukses Makmur Tbk)
128	IIKP (Inti Agri Resources Tbk)
129	INDF (Indofood Sukses Makmur Tbk)
130	GOOD (Garudafood Putra Putri Jaya Tbk)
131	HOKI (Buyung Poetra Sembada Tbk)
132	MLBI (Multi Bintang Indonesia Tbk)
133	MYOR (Mayora Indah Tbk)
134	PANI (Pratama Abadi Nusa Industri Tbk)
135	PCAR (Prima Cakrawala Abadi Tbk)
136	PSDN (Prasidha Aneka Niaga Tbk)
137	ROTI (Nippon Indosari Corpindo Tbk)
138	SKBM (Sekar Bumi Tbk)
139	SKLT (Sekar Laut Tbk)
140	STTP (Siantar Top Tbk)
141	ULTJ (Ultra Jaya Milk Industry and Trading Company Tbk)
	Sub Sektor Rokok
142	GGRM (Gudang Garam Tbk)
143	HMSP (Hanjaya Mandala Sampoerna Tbk)
144	RMBA (Bentoel Internasional Investama Tbk)
145	WIIM (Wismilak Inti Makmur Tbk)

No	Nama Perusahaan
	Sub Sektor Farmasi
146	DVLA (Darya Varia Laboratoria Tbk)
147	INAF (Indofarma Tbk)
148	KAEF (Kimia Farma Tbk)
149	KLBF (Kalbe Farma Tbk)
150	MERK (Merck Indonesia Tbk)
151	PEHA (Phapros Tbk)
152	PYFA (Pyridam Farma Tbk)
153	SCPI (Merck Sharp Dohme Pharma Tbk)
154	SIDO (Industri Jamu dan Farmasi Sido Tbk)
155	SQBB (Taisho Pharmaceutical Indonesia Tbk)
156	TSPC (Tempo Scan Pasific Tbk)
	Sub Sektor Kosmetik & Barang Keperluan Rumah Tangga
157	ADES (Akasha Wira International Tbk)
158	KINO (Kino Indonesia Tbk)
159	KPAS (Cottonindo Ariesta Tbk)
160	MBTO (Martina Berto Tbk)
161	MRAT (Mustika Ratu Tbk)
162	TCID (Mandom Indonesia Tbk)
163	UNVR (Unilever Indonesia Tbk)
	Sub Sektor Peralatan Rumah Tangga
164	CINT (Chitose International Tbk)
165	KICI (Kedaung Indah Can Tbk)
166	LMPI (Langgeng Makmur Industri Tbk)
167	WOOD (Integra Indocabinet Tbk)
	Sub Sektor Industri Barang Konsumsi Lainnya
168	HRTA (Hartadinata Abadi Tbk)

Lampiran 3

Penentuan Sampel Penelitian

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
1	INTP	√	√	√	√	√	√	√	√	√	LOLOS
2	SMBR	√	√	√	√	√	√	√	√	√	LOLOS
3	SMCB	√	√	√	x	x	√	√	√	√	TDK LOLOS
4	SMGR	√	√	√	√	√	√	√	√	√	LOLOS
5	WTON	√	√	√	√	√	√	√	√	√	LOLOS
6	WSBP	√	√	√	√	√	√	√	√	√	LOLOS
7	AMFG	√	√	√	√	√	x	√	√	√	TDK LOLOS
8	ARNA	√	√	√	√	√	√	√	√	√	LOLOS
9	CAKK	x	√	√	√	√	√	√	√	√	TDK LOLOS
10	IKAI	√	√	√	x	x	x	√	√	√	TDK LOLOS
11	KIAS	√	√	√	x	x	x	√	√	√	TDK LOLOS
12	MARK	√	√	√	√	√	√	√	√	√	LOLOS
13	MLIA	√	√	√	√	√	√	√	√	√	LOLOS
14	TOTO	√	√	√	√	√	√	√	√	√	LOLOS
15	ALKA	√	√	√	√	√	√	√	√	√	LOLOS
16	ALMI	√	√	√	√	√	x	√	√	√	TDK LOLOS
17	BAJA	√	√	√	x	x	√	√	√	√	TDK LOLOS
18	BTON	√	√	√	√	√	√	√	√	√	LOLOS
19	CTBN	√	√	√	x	x	√	x	x	x	TDK LOLOS
20	GDST	√	√	√	√	x	√	√	√	√	TDK LOLOS
21	INAI	√	√	√	√	√	√	√	√	√	LOLOS
22	ISSP	√	√	√	√	x	√	√	√	√	TDK LOLOS
23	JKSW	√	√	√	x	x	x	√	√	√	TDK LOLOS
24	KRAS	√	√	√	√	x	x	x	x	x	TDK LOLOS
25	LION	√	√	√	√	√	√	√	√	√	LOLOS
26	LMSH	√	√	√	√	√	x	√	√	√	TDK LOLOS
27	NIKL	√	√	√	√	√	√	√	x	x	TDK LOLOS
28	PICO	√	√	√	√	√	√	√	√	√	LOLOS

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
29	TBMS	√	√	√	√	√	√	x	x	x	TDK LOLOS
30	AGII	√	√	√	√	√	√	√	√	√	LOLOS
31	BRPT	√	√	√	√	√	√	x	x	x	TDK LOLOS
32	BUDI	√	√	√	√	√	√	√	√	√	LOLOS
33	DPNS	√	√	√	√	√	√	√	√	√	TDK LOLOS
34	EKAD	√	√	√	√	√	√	√	√	√	LOLOS
35	ETWA	√	√	√	x	x	x	√	√	x	TDK LOLOS
36	INCI	√	√	√	√	√	√	√	√	√	LOLOS
37	SOBI	x	√	x	√	√	x	√	√	x	TDK LOLOS
38	MDKI	√	√	√	√	√	√	√	√	√	LOLOS
39	MOLI	x	√	√	√	√	√	√	√	√	TDK LOLOS
40	SRSN	√	√	√	√	√	√	√	√	√	LOLOS
41	TDPM	x	√	√	√	√	√	√	√	x	TDK LOLOS
42	TPIA	√	√	√	√	√	√	x	x	x	TDK LOLOS
43	UNIC	√	√	√	√	√	√	x	x	x	TDK LOLOS
44	AKKU	√	√	x	x	x	x	x	x	x	TDK LOLOS
45	AKPI	√	√	√	√	√	√	√	√	√	LOLOS
46	APLI	√	√	√	x	x	√	√	√	√	TDK LOLOS
47	BRNA	√	√	√	x	x	x	√	√	√	TDK LOLOS
48	FPNI	√	√	√	x	√	x	x	x	x	TDK LOLOS
49	IGAR	√	√	√	√	√	√	√	√	√	LOLOS
50	IMPC	√	√	√	√	√	√	√	√	√	LOLOS
51	IPOL	√	√	√	√	√	√	x	x	x	TDK LOLOS
52	SIAP	√	√	x	x	x	x	x	x	x	TDK LOLOS
53	SIMA	√	√	x	√	√	x	x	x	x	TDK LOLOS
54	TALF	√	√	√	√	x	x	√	√	√	TDK LOLOS
55	TRST	√	√	√	√	√	√	√	√	√	LOLOS
56	YPAS	√	√	√	x	x	√	√	√	√	TDK LOLOS
57	CPIN	√	√	√	√	√	√	√	√	√	LOLOS

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
58	CPRO	√		√	√	√	x	√	√	√	TDK LOLOS
59	JPFA	√	√	√	√	√	√	√	√	√	LOLOS
60	MAIN	√	√	√	√	x	√	√	√	√	TDK LOLOS
61	SIPD	√	√	√	x	x	√	√	√	√	TDK LOLOS
62	SULI	√	√	√	√	√	x	x	x	x	TDK LOLOS
63	TIRT	√	√	√	√	x	x	√	√	√	TDK LOLOS
64	ALDO	√	√	√	√	√	√	√	√	√	LOLOS
65	FASW	√	√	√	√	x	√	√	√	√	TDK LOLOS
66	INKP	√	√	√	√	√	√	x	x	x	TDK LOLOS
67	INRU	√	√	√	√	√	x	x	x	x	TDK LOLOS
68	KBRI	√	√	x	x	x	x	√	√	√	TDK LOLOS
69	KDSI	√	√	√	√	√	√	√	√	√	LOLOS
70	SPMA	√	√	√	√	x	√	√	√	√	TDK LOLOS
71	SWAT	x	√	√	x	√	√	√	√	√	TDK LOLOS
72	TKIM	√	√	√	√	√	√	x	x	x	TDK LOLOS
73	INCF	√	√	x	√	√	x	x	x	x	TDK LOLOS
74	KMTR	√	√	√	√	√	√	√	√	√	LOLOS
75	AMIN	√	√	√	√	√	√	√	√	√	LOLOS
76	GMFI	√	√	√	√	√	x	x	x	x	TDK LOLOS
77	KPAL	x	√	√	x	√	x	√	√	√	TDK LOLOS
78	KRAH	√	√	√	x	x	√	x	x	x	TDK LOLOS
79	ASII	√	√	√	√	√	√	√	√	√	LOLOS
80	AUTO	√	√	√	√	√	√	√	√	√	LOLOS
81	BOLT	√	√	√	x	√	√	√	√	√	TDK LOLOS
82	BRAM	√	√	√	√	√	√	x	x	x	TDK LOLOS
83	GDYR	√	√	√	x	x	X	x	x	x	TDK LOLOS
84	GJTL	√	√	√	√	x	√	√	√	√	TDK LOLOS

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
85	IMAS	√	√	√	x	x	√	√	√	√	TDK LOLOS
86	INDS	√	√	√	√	√	√	√	√	√	LOLOS
87	LPIN	√	√	√	x	√	√	√	√	√	TDK LOLOS
88	MASA	√	√	√	x	x	x	x	x	x	TDK LOLOS
89	NIPS	√	√	√	x	√	x	√	√	√	TDK LOLOS
90	PRAS	√	√	√	x	√	x	√	√	√	TDK LOLOS
91	SMSM	√	√	√	√	√	√	√	√	√	LOLOS
92	ADMG	√	√	x	√	x	x	x	x	x	TDK LOLOS
93	BELL	x	√	√	√	√	√	√	√	√	TDK LOLOS
94	ARGO	√	√	√	√	x	x	x	x	x	TDK LOLOS
95	CNTX	√	√	√	x	x	x	x	x	x	TDK LOLOS
96	ERTX	√	√	√	x	x	x	x	x	x	TDK LOLOS
97	ESTI	√	√	√	√	√	x	x	x	x	TDK LOLOS
98	HDTX	√	√	√	x	x	x	√	√	√	TDK LOLOS
99	INDR	√	√	√	√	√	√	x	x	x	TDK LOLOS
100	MYTX	√	√	√	x	x	√	√	√	√	TDK LOLOS
101	PBRX	√	√	√	√	√	√	x	x	x	TDK LOLOS
102	POLY	√	√	√	x	√	x	x	x	x	TDK LOLOS
103	RICY	√	√	√	√	√	√	√	√	√	LOLOS
104	SRIL	√	√	√	√	√	√	x	x	x	TDK LOLOS
105	SSTM	√	√	√	x	√	x	√	√	√	TDK LOLOS
106	STAR	√	√	√	√	x	x	√	√	√	TDK LOLOS
107	TFCO	√	√	√	x	x	x	x	x	x	TDK LOLOS
108	TRIS	√	√	√	√	√	√	√	√	√	LOLOS
109	UNIT	√	√	√	√	√	√	√	√	√	LOLOS
110	ZONE	x	√	√	x	√	√	√	√	√	TDK LOLOS

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
111	BATA	√	√	√	√	√	√	√	√	√	LOLOS
112	BIMA	√	√	√	√	√	√	√	√	√	LOLOS
113	IKBI	√	√	√	√	√	√	x	x	x	TDK LOLOS
114	JECC	√	√	√	√	√	√	√	√	√	LOLOS
115	KBLI	√	√	√	√	√	√	√	√	√	LOLOS
116	KBLM	√	√	√	√	√	√	√	√	√	LOLOS
117	SCCO	√	√	√	√	√	√	√	√	√	LOLOS
118	VOKS	√	√	√	√	√	√	√	√	√	LOLOS
119	PTSN	√	√	√	√	√	√	x	x	x	TDK LOLOS
120	JSKY	x	√	√	x	√	√	√	√	√	TDK LOLOS
121	AISA	√	√	√	x	x	√	√	√	√	TDK LOLOS
122	ALTO	√	√	√	x	x	x	√	√	√	TDK LOLOS
123	CAMP	√	√	√	√	√	√	x	x	x	TDK LOLOS
124	CEKA	√	√	√	√	√	√	√	√	√	LOLOS
125	CLEO	√	√	√	x	√	√	√	√	√	TDK LOLOS
126	DLTA	√	√	√	√	√	√	√	√	√	LOLOS
127	ICBP	√	√	√	√	√	√	√	√	√	LOLOS
128	IHKP	√	√	√	x	x	√	x	x	x	TDK LOLOS
129	INDF	√	√	√	√	√	√	√	√	√	LOLOS
130	GOOD	x	√	√	√	√	√	√	√	√	TDK LOLOS
131	HOKI	√	√	√	x	√	√	x	x	x	TDK LOLOS
132	MLBI	√	√	√	√	√	√	√	√	√	LOLOS
133	MYOR	√	√	√	√	√	√	√	√	√	LOLOS
134	PANI	√	√	√	√	√	x	√	√	√	TDK LOLOS
135	PCAR	√	√	√	x	x	x	√	√	√	TDK LOLOS
136	PSDN	√	√	√	√	x	x	√	√	√	TDK LOLOS
137	ROTI	√	√	√	√	√	√	√	√	√	LOLOS
138	SKBM	√	√	x	√	√	x	x	x	x	TDK LOLOS
139	SKLT	√	√	√	√	√	√	√	√	√	LOLOS
140	STTP	√	√	√	√	√	√	√	√	√	LOLOS

No	Perusahaan	Konsisten Berturut-turut			LK Laba			Menggunakan Mata Uang Rp			STATUS
		2017	2018	2019	2017	2018	2019	2017	2018	2019	
141	ULTJ	√	√	√	√	√	√	√	√	√	LOLOS
142	GGRM	√	√	√	√	√	√	√	√	√	LOLOS
143	HMSP	√	√	√	√	√	√	√	√	√	LOLOS
144	RMBA	√	√	√	x	x	√	√	√	√	TDK LOLOS
145	WIIM	√	√	√	√	√	√	√	√	√	LOLOS
146	DVLA	√	√	√	√	√	√	√	√	√	LOLOS
147	INAF	√	√	√	x	x	√	√	√	√	TDK LOLOS
148	KAEF	√	√	√	√	√	√	√	√	√	LOLOS
149	KLBF	√	√	√	√	√	√	√	√	√	LOLOS
150	MERK	√	√	√	√	√	√	√	√	√	LOLOS
151	PEHA	x	√	√	√	√	√	√	√	√	TDK LOLOS
152	PYFA	√	√	√	√	√	√	√	√	√	LOLOS
153	SCPI	√	√	√	x	√	√	√	√	√	TDK LOLOS
154	SIDO	√	√	√	√	√	√	√	√	√	LOLOS
155	SQBB	√	x	√	√	√	√	x	x	x	TDK LOLOS
156	TSPC	√	√	√	√	√	√	√	√	√	LOLOS
157	ADES	√	√	√	√	√	√	√	√	√	LOLOS
158	KINO	√	√	√	x	√	√	√	√	√	TDK LOLOS
159	KPAS	x	√	√	√	√	√	√	√	√	TDK LOLOS
160	MBTO	√	√	√	x	x	x	√	√	√	TDK LOLOS
161	MRAT	√	√	√	x	x	√	√	√	√	TDK LOLOS
162	TCID	√	√	√	√	√	√	√	√	√	LOLOS
163	UNVR	√	√	√	√	√	√	√	√	√	LOLOS
164	CINT	√	√	√	√	√	√	√	√	√	LOLOS
165	KICI	√	√	√	√	x	x	√	√	√	TDK LOLOS
166	LMPI	√	√	√	x	x	x	√	√	√	TDK LOLOS
167	WOOD	√	√	√	√	x	√	√	√	√	TDK LOLOS
168	HRTA	√	x	√	√	√	√	√	√	√	TDK LOLOS

Lampiran 4

Sampel Penelitian

NO	KODE	NAMA PERUSAHAAN
1	INTP	Indocement Tunggak Prakasa Tbk
2	SMBR	Semen Baturaja Tbk
3	SMGR	Semen Indonesia (Persero) Tbk
4	WTON	Wijaya Karya Beton Tbk
5	WSBP	Waskita Beton Precast Tbk
6	ARNA	Arwana Citramulia Tbk
7	MARK	Mark Dynamics Indonesia Tbk
8	MLIA	Mulia Industrindo Tbk
9	TOTO	Surya Toto Indonesia Tbk
10	ALKA	Alakasa Industrindo Tbk
11	BTON	Betonjaya Manunggal Tbk
12	INAI	Indal Aluminium Industry Tbk
13	LION	Lion Metal Works Tbk
14	PICO	Pelangi Indah Canindo Tbk
15	AGII	Aneka Gas Industri Tbk
16	BUDI	Budi Starch and Sweetener Tbk
17	EKAD	Ekadharma International Tbk
18	INCI	Intan Wijaya International Tbk
19	MDKI	Emdeki Utama Tbk
20	SRSN	Indo Acitama Tbk
21	AKPI	Argha Karya Prima Industry Tbk
22	IGAR	Champion Pacific Indonesia Tbk
23	IMPC	Impack Pratama Industri Tbk
24	TRST	Trias Sentosa Tbk
25	CPIN	Charoen Pokphand Indonesia Tbk
26	JPFA	Japfa Comfeed Indonesia Tbk
27	ALDO	Alkindo Naratama Tbk
28	KDSI	Kedawung Setia Industrial Tbk
29	KMTR	Kirana Megatara Tbk
30	AMIN	Ateliers Mecaniques D'Indonesie Tbk
31	ASII	Astra International Tbk
32	AUTO	Astra Otoparts Tbk
33	INDS	Indospring Tbk
34	SMSM	Selamat Sempurna Tbk
35	RICY	Ricky Putra Globalindo Tbk
36	TRIS	Trisula International Tbk
37	UNIT	Nusantara Inti Corpora Tbk

NO	KODE	NAMA PERUSAHAAN
38	BATA	Sepatu Bata Tbk
39	BIMA	Primarindo Asia Infrastructure Tbk
40	JECC	Jembo Cable Company Tbk
41	KBLI	KMI Wire & Cable Tbk
42	KBLM	Kabelindo Murni Tbk
43	SCCO	Supreme Cable Manufacturing Corporation Tbk
44	VOKS	Voksel Electric Tbk
45	CEKA	Cahaya Kalbar Tbk
46	DLTA	Delta Djakarta Tbk
47	ICBP	Indofood CBP Sukses Makmur Tbk
48	INDF	Indofood Sukses Makmur Tbk
49	MLBI	Multi Bintang Indonesia Tbk
50	MYOR	Mayora Indah Tbk
51	ROTI	Nippon Indosari Corpindo Tbk
52	SKLT	Sekar Laut Tbk
53	STTP	Siantar Top Tbk
54	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk
55	GGRM	Gudang Garam Tbk
56	HMSP	Hanjaya Mandala Sampoerna Tbk
57	WIIM	Wismilak Inti Makmur Tbk
58	DVLA	Darya Varia Laboratoria Tbk
59	KAEF	Kimia Farma Tbk
60	KLBF	Kalbe Farma Tbk
61	MERK	Merck Indonesia Tbk
62	PYFA	Pyridam Farma Tbk
63	SIDO	Industri Jamu dan Farmasi Sido Tbk
64	TSPC	Tempo Scan Pasific Tbk
65	ADES	Akasha Wira International Tbk
66	TCID	Mandom Indonesia Tbk
67	UNVR	Unilever Indonesia Tbk
68	CINT	Chitose International Tbk

Lampiran 5

Tabel Perhitungan *Dividend Payout Ratio* Tahun 2017

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
1	INTP	2017	0,0929	0,5052	0,1839
2	SMBR	2017	3,2263	7,3050	0,4417
3	SMGR	2017	304,9199	446,7668	0,6825
4	WTON	2017	9,3373	38,9031	0,2400
5	WSBP	2017	12,0408	37,9471	0,3173
6	ARNA	2017	5,0000	16,6431	0,3004
7	MARK	2017	0,0000	61,9176	0,0000
8	MLIA	2017	0,0000	0,0936	0,0000
9	TOTO	2017	8,0000	27,0287	0,2960
10	ALKA	2017	0,0000	0,0303	0,0000
11	BTON	2017	0,0000	15,7930	0,0000
12	INAI	2017	27,5000	61,0033	0,4508
13	LION	2017	40,0000	178,4632	0,2241
14	PICO	2017	4,8300	34,3140	0,1408
15	AGII	2017	0,0000	31,8255	0,0000
16	BUDI	2017	2,4999	10,1558	0,2462
17	EKAD	2017	16,0000	109,0418	0,1467
18	INCI	2017	0,0000	84,4084	0,0000
19	MDKI	2017	16,8001	26,0611	0,6446
20	SRSN	2017	0,0000	0,0029	0,0000
21	AKPI	2017	0,0108	0,1961	0,0551
22	IGAR	2017	4,0000	74,4459	0,0537
23	IMPC	2017	4,0000	18,8897	0,2118
24	TRST	2017	0,0000	13,6039	0,0000
25	CPIN	2017	56,0000	152,2617	0,3678
26	JPFA	2017	47,8956	88,9521	0,5384
27	ALDO	2017	0,0000	52,7916	0,0000
28	KDSI	2017	0,0000	0,1703	0,0000
29	KMTR	2017	0,0000	5,5081	0,0000
30	AMIN	2017	1,1246	5,5081	0,2042
31	ASII	2017	167,9941	796,6658	0,2109
32	AUTO	2017	3,0954	571,1208	0,0054
33	INDS	2017	6,8079	113,6538	0,0599
34	SMSM	2017	50,0000	96,4437	0,5184

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
35	RICY	2017	3,0000	25,8035	0,1163
36	TRIS	2017	4,9992	13,5539	0,3688
37	UNIT	2017	0,0000	14,0824	0,0000
38	BATA	2017	0,0212	0,4127	0,0515
39	BIMA	2017	0,0000	91,8352	0,0000
40	JECC	2017	0,6000	5,5129	0,1088
41	KBLI	2017	10,0000	89,5815	0,1116
42	KBLM	2017	5,0000	39,2812	0,1273
43	SCCO	2017	300,0000	1312,0237	0,2287
44	VOKS	2017	4,0000	39,9954	0,1000
45	CEKA	2017	150,0000	180,5393	0,8308
46	DLTA	2017	0,1800	3,4943	0,0515
47	ICBP	2017	154,0000	303,8245	0,5069
48	INDF	2017	235,0001	580,5258	0,4048
49	MLBI	2017	51,1000	627,4642	0,0814
50	MYOR	2017	21,0000	72,9449	0,2879
51	ROTI	2017	11,2324	21,8806	0,5133
52	SKLT	2017	4,5000	33,2552	0,1353
53	STTP	2017	0,0000	164,9039	0,0000
54	ULTJ	2017	6,5000	62,1803	0,1045
55	GGRM	2017	2600,0001	4030,6613	0,6451
56	HMSP	2017	107,7000	108,9301	0,9887
57	WIIM	2017	15,5000	19,3296	0,8019
58	DVLA	2017	0,0996	1,4487	0,0688
59	KAEF	2017	0,0096	0,5972	0,0161
60	KLBF	2017	22,0000	52,3359	0,4204
61	MERK	2017	275,0000	322,9404	0,8516
62	PYFA	2017	0,0000	13,3203	0,0000
63	SIDO	2017	25,7978	35,5866	0,7249
64	TSPC	2017	50,0000	123,8532	0,4037
65	ADES	2017	0,0000	64,8283	0,0000
66	TCID	2017	410,0000	890,8805	0,4602
67	UNVR	2017	870,0000	918,0291	0,9477
68	CINT	2017	5,0000	29,6483	0,1686

Lampiran 6

Tabel Perhitungan *Dividend Payout Ratio* Tahun 2018

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
1	INTP	2018	0,0700	0,3113	0,2248
2	SMBR	2018	1,8262	3,7895	0,4819
3	SMGR	2018	135,8299	520,2215	0,2611
4	WTON	2018	11,5573	55,6067	0,2078
5	WSBP	2018	28,4603	41,8598	0,6799
6	ARNA	2018	11,9997	21,5500	0,5568
7	MARK	2018	15,0000	107,7703	0,1392
8	MLIA	2018	0,0000	0,1429	0,0000
9	TOTO	2018	18,0000	33,5943	0,5358
10	ALKA	2018	0,0000	0,0452	0,0000
11	BTON	2018	0,0000	38,6288	0,0000
12	INAI	2018	30,0000	63,8623	0,4698
13	LION	2018	15,0000	282,2146	0,0532
14	PICO	2018	1,9320	26,7353	0,0723
15	AGII	2018	3,2501	37,2960	0,0871
16	BUDI	2018	4,0000	11,2174	0,3566
17	EKAD	2018	18,0000	105,9643	0,1699
18	INCI	2018	5,6031	85,0274	0,0659
19	MDKI	2018	14,4119	15,8497	0,9093
20	SRSN	2018	0,0000	0,0064	0,0000
21	AKPI	2018	0,0000	0,9445	0,0000
22	IGAR	2018	4,0000	45,9496	0,0871
23	IMPC	2018	8,0000	21,8318	0,3664
24	TRST	2018	0,0000	22,5049	0,0000
25	CPIN	2018	56,0000	277,5634	0,2018
26	JPFA	2018	98,5723	192,1448	0,5130
27	ALDO	2018	1,6000	77,5472	0,0206
28	KDSI	2018	0,0000	0,1895	0,0000
29	KMTR	2018	0,0000	0,2063	0,0000
30	AMIN	2018	8,0000	29,9557	0,2671
31	ASII	2018	190,0031	676,1017	0,2810
32	AUTO	2018	48,0000	141,2528	0,3398
33	INDS	2018	100,0000	168,6658	0,5929
34	SMSM	2018	52,0000	110,9068	0,4689

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
35	RICY	2018	3,0000	28,7983	0,1042
36	TRIS	2018	4,9969	25,8700	0,1932
37	UNIT	2018	0,0000	6,7158	0,0000
38	BATA	2018	0,0143	0,5227	0,0273
39	BIMA	2018	0,0000	13,6620	0,0000
40	JECC	2018	0,2000	5,8485	0,0342
41	KBLI	2018	8,0000	58,8064	0,1360
42	KBLM	2018	10,0000	36,3171	0,2754
43	SCCO	2018	350,0000	1235,4856	0,2833
44	VOKS	2018	0,0000	25,3799	0,0000
45	CEKA	2018	45,0000	155,7137	0,2890
46	DLTA	2018	0,2600	4,2231	0,0616
47	ICBP	2018	220,0000	399,4870	0,5507
48	INDF	2018	302,0000	565,1036	0,5344
49	MLBI	2018	53,4000	581,3037	0,0919
50	MYOR	2018	27,0000	78,7360	0,3429
51	ROTI	2018	5,8200	20,5563	0,2831
52	SKLT	2018	6,3000	46,2607	0,1362
53	STTP	2018	0,0000	194,7243	0,0000
54	ULTJ	2018	10,0000	60,7266	0,1647
55	GGRM	2018	2600,0001	4050,2659	0,6419
56	HMSP	2018	107,3000	116,3914	0,9219
57	WIIM	2018	0,0000	24,3552	0,0000
58	DVLA	2018	0,1066	1,7915	0,0595
59	KAEF	2018	0,0177	0,9634	0,0183
60	KLBF	2018	25,0000	53,2748	0,4693
61	MERK	2018	282,5000	335,5634	0,8419
62	PYFA	2018	0,0000	15,7873	0,0000
63	SIDO	2018	43,6588	44,2566	0,9865
64	TSPC	2018	40,0000	120,0840	0,3331
65	ADES	2018	0,0000	89,7750	0,0000
66	TCID	2018	410,0000	860,6570	0,4764
67	UNVR	2018	915,0000	1190,1949	0,7688
68	CINT	2018	8,0000	13,5542	0,5902

Lampiran 7

Tabel Perhitungan *Dividend Payout Ratio* Tahun 2019

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
1	INTP	2019	0,0550	0,4986	0,1103
2	SMBR	2019	0,9450	1,4981	0,6308
3	SMGR	2019	207,6443	399,7682	0,5194
4	WTON	2019	16,6738	58,3573	0,2857
5	WSBP	2019	20,9250	30,5809	0,6842
6	ARNA	2019	15,9706	29,6502	0,5386
7	MARK	2019	7,0000	23,1586	0,3023
8	MLIA	2019	0,0000	0,0958	0,0000
9	TOTO	2019	11,0000	13,6238	0,8074
10	ALKA	2019	0,0000	0,0145	0,0000
11	BTON	2019	0,0000	1,8995	0,0000
12	INAI	2019	30,0000	52,9642	0,5664
13	LION	2019	10,0000	17,8111	0,5614
14	PICO	2019	4,7766	12,7256	0,3753
15	AGII	2019	3,2501	33,7276	0,0964
16	BUDI	2019	5,0000	14,2301	0,3514
17	EKAD	2019	30,0000	110,7689	0,2708
18	INCI	2019	0,0000	70,4245	0,0000
19	MDKI	2019	12,0001	12,9870	0,9240
20	SRSN	2019	0,0012	0,0071	0,1639
21	AKPI	2019	0,0108	0,7993	0,0135
22	IGAR	2019	5,0000	62,5761	0,0799
23	IMPC	2019	10,0000	19,2708	0,5189
24	TRST	2019	5,0000	13,8575	0,3608
25	CPIN	2019	118,0000	221,5010	0,5327
26	JPFA	2019	49,9686	160,6485	0,3110
27	ALDO	2019	1,1000	71,2925	0,0154
28	KDSI	2019	0,0000	0,1582	0,0000
29	KMTR	2019	0,0000	1,7859	0,0000
30	AMIN	2019	8,0000	9,4734	0,8445
31	ASII	2019	211,1228	657,5757	0,3211
32	AUTO	2019	54,9999	169,5054	0,3245
33	INDS	2019	100,0000	154,6143	0,6468
34	SMSM	2019	58,0000	110,0166	0,5272

No	Kode	Tahun	Dividen Per Saham / DPS	Laba Per Saham / EPS	DPR
35	RICY	2019	3,0000	26,8327	0,1118
36	TRIS	2019	0,6665	7,3969	0,0901
37	UNIT	2019	0,0000	8,9758	0,0000
38	BATA	2019	0,0088	0,1803	0,0486
39	BIMA	2019	0,0000	17,7244	0,0000
40	JECC	2019	0,3000	6,7803	0,0442
41	KBLI	2019	8,0000	98,5593	0,0812
42	KBLM	2019	10,0000	34,5074	0,2898
43	SCCO	2019	350,0000	1476,7434	0,2370
44	VOKS	2019	5,0000	50,1129	0,0998
45	CEKA	2019	100,0000	362,1163	0,2762
46	DLTA	2019	0,4780	3,9694	0,1204
47	ICBP	2019	137,0000	459,6185	0,2981
48	INDF	2019	171,0000	672,2599	0,2544
49	MLBI	2019	58,3000	572,4058	0,1019
50	MYOR	2019	29,0000	91,2130	0,3179
51	ROTI	2019	9,6541	38,2315	0,2525
52	SKLT	2019	8,1000	65,0659	0,1245
53	STTP	2019	0,0000	368,3897	0,0000
54	ULTJ	2019	12,0000	89,6579	0,1338
55	GGRM	2019	2600,0001	5654,9929	0,4598
56	HMSP	2019	117,2000	117,9654	0,9935
57	WIIM	2019	2,5000	13,0142	0,1921
58	DVLA	2019	0,1068	1,9802	0,0539
59	KAEF	2019	0,0150	0,2861	0,0524
60	KLBF	2019	26,0000	54,1354	0,4803
61	MERK	2019	0,0000	174,6804	0,0000
62	PYFA	2019	4,0000	17,4604	0,2291
63	SIDO	2019	42,6685	53,8459	0,7924
64	TSPC	2019	40,0000	132,2566	0,3024
65	ADES	2019	0,0000	142,2028	0,0000
66	TCID	2019	420,0000	721,8966	0,5818
67	UNVR	2019	1073,6516	1231,0402	0,8721
68	CINT	2019	3,3000	7,2211	0,4570

Lampiran 8

Tabel Daftar Nilai DPR

NO	KODE	DPR		
		2017	2018	2019
1	INTP	0,1839	0,2248	0,1103
2	SMBR	0,4417	0,4819	0,6308
3	SMGR	0,6825	0,2611	0,5194
4	WTON	0,2400	0,2078	0,2857
5	WSBP	0,3173	0,6799	0,6842
6	ARNA	0,3004	0,5568	0,5386
7	MARK	0,0000	0,1392	0,3023
8	MLIA	0,0000	0,0000	0,0000
9	TOTO	0,2960	0,5358	0,8074
10	ALKA	0,0000	0,0000	0,0000
11	BTON	0,0000	0,0000	0,0000
12	INAI	0,4508	0,4698	0,5664
13	LION	0,2241	0,0532	0,5614
14	PICO	0,1408	0,0723	0,3753
15	AGII	0,0000	0,0871	0,0964
16	BUDI	0,2462	0,3566	0,3514
17	EKAD	0,1467	0,1699	0,2708
18	INCI	0,0000	0,0659	0,0000
19	MDKI	0,6446	0,9093	0,9240
20	SRSN	0,0000	0,0000	0,1639
21	AKPI	0,0551	0,0000	0,0135
22	IGAR	0,0537	0,0871	0,0799
23	IMPC	0,2118	0,3664	0,5189
24	TRST	0,0000	0,0000	0,3608
25	CPIN	0,3678	0,2018	0,5327
26	JPFA	0,5384	0,5130	0,3110
27	ALDO	0,0000	0,0206	0,0154
28	KDSI	0,0000	0,0000	0,0000
29	KMTR	0,0000	0,0000	0,0000
30	AMIN	0,2042	0,2671	0,8445
31	ASII	0,2109	0,2810	0,3211
32	AUTO	0,0054	0,3398	0,3245
33	INDS	0,0599	0,5929	0,6468
34	SMSM	0,5184	0,4689	0,5272

No	KODE	DPR		
		2017	2018	2019
35	RICY	0,1163	0,1042	0,1118
36	TRIS	0,3688	0,1932	0,0901
37	UNIT	0,0000	0,0000	0,0000
38	BATA	0,0515	0,0273	0,0486
39	BIMA	0,0000	0,0000	0,0000
40	JECC	0,1088	0,0342	0,0442
41	KBLI	0,1116	0,1360	0,0812
42	KBLM	0,1273	0,2754	0,2898
43	SCCO	0,2287	0,2833	0,2370
44	VOKS	0,1000	0,0000	0,0998
45	CEKA	0,8308	0,2890	0,2762
46	DLTA	0,0515	0,0616	0,1204
47	ICBP	0,5069	0,5507	0,2981
48	INDF	0,4048	0,5344	0,2544
49	MLBI	0,0814	0,0919	0,1019
50	MYOR	0,2879	0,3429	0,3179
51	ROTI	0,5133	0,2831	0,2525
52	SKLT	0,1353	0,1362	0,1245
53	STTP	0,0000	0,0000	0,0000
54	ULTJ	0,1045	0,1647	0,1338
55	GGRM	0,6451	0,6419	0,4598
56	HMSP	0,9887	0,9219	0,9935
57	WIIM	0,8019	0,0000	0,1921
58	DVLA	0,0688	0,0595	0,0539
59	KAEF	0,0161	0,0183	0,0524
60	KLBF	0,4204	0,4693	0,4803
61	MERK	0,8516	0,8419	0,0000
62	PYFA	0,0000	0,0000	0,2291
63	SIDO	0,7249	0,9865	0,7924
64	TSPC	0,4037	0,3331	0,3024
65	ADES	0,0000	0,0000	0,0000
66	TCID	0,4602	0,4764	0,5818
67	UNVR	0,9477	0,7688	0,8721
68	CINT	0,1686	0,5902	0,4570

Lampiran 9

Tabel Perhitungan Stabilitas Laba Tahun 2017

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	$\bar{X}$ (Rata- Rata)	$(\bar{X})^2$	N	SD Laba
1	INTP	2017	1.859.818.000.000	1,1525	1,3283	68	0,1398
2	SMBR	2017	146.648.432.000	3,4806	12,1147	68	0,1221
3	SMGR	2017	1.650.006.251.000	0,6965	0,4851	68	0,0845
4	WTON	2017	340.458.859.392	0,7635	0,5829	68	0,0926
5	WSBP	2017	1.000.330.150.510	1,0313	1,0635	68	0,1251
6	ARNA	2017	122.183.909.643	0,7359	0,5416	68	0,0892
7	MARK	2017	47.057.392.499	0,6507	0,4234	68	0,0789
8	MLIA	2017	123.773.341.000	0,8446	0,7134	68	0,1024
9	TOTO	2017	278.935.804.544	1,0921	1,1927	68	0,1324
10	ALKA	2017	15.406.256.000	1,0113	1,0226	68	0,1226
11	BTON	2017	11.370.927.212	0,8412	0,7077	68	0,1020
12	INAI	2017	38.651.704.520	1,0291	1,0591	68	0,1248
13	LION	2017	9.282.943.009	1,1189	1,2520	68	0,1357
14	PICO	2017	20.189.516.036	1,3954	1,9470	68	0,1692
15	AGII	2017	97.598.000.000	0,9283	0,8618	68	0,1126
16	BUDI	2017	45.691.000.000	0,8557	0,7323	68	0,1038
17	EKAD	2017	76.195.665.729	1,0041	1,0083	68	0,1218
18	INCI	2017	16.554.272.131	1,0557	1,1145	68	0,1280
19	MDKI	2017	47.099.000.000	1,2422	1,5431	68	0,1506
20	SRSN	2017	17.698.567.000	0,5349	0,2861	68	0,0649
21	AKPI	2017	13.333.970.000	0,3032	0,0920	68	0,1368
22	IGAR	2017	72.376.683.136	1,2206	1,4899	68	0,1480
23	IMPC	2017	91.303.491.940	0,9446	0,8923	68	0,1146
24	TRST	2017	38.199.681.742	0,8168	0,6671	68	0,0990
25	CPIN	2017	2.496.787.000.000	0,7013	0,4918	68	0,0850
26	JPFA	2017	1.043.104.000.000	0,6041	0,3649	68	0,0733
27	ALDO	2017	29.035.395.397	0,5803	0,3367	68	0,0704
28	KDSI	2017	68.965.208.549	0,9861	0,9723	68	0,1196
29	KMTR	2017	42.318.584.332	1,7429	3,0377	68	0,1114
30	AMIN	2017	32.251.863.039	1,1862	1,4071	68	0,1439
31	ASII	2017	23.121.000.000.000	0,8995	0,8091	68	0,1091
32	AUTO	2017	547.781.000.000	0,8034	0,6454	68	0,0974
33	INDS	2017	113.639.539.901	1,0464	1,0950	68	0,1269
34	SMSM	2017	555.388.000.000	0,9117	0,8311	68	0,1106

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	X (Rata- Rata)	(X)^2	N	SD Laba
35	RICY	2017	16.558.562.698	0,9506	0,9036	68	0,1153
36	TRIS	2017	14.198.889.550	0,6600	0,4356	68	0,0800
37	UNIT	2017	1.062.124.056	1,4189	2,0133	68	0,1721
38	BATA	2017	53.654.376.000	1,1098	1,2316	68	0,1346
39	BIMA	2017	15.795.652.032	2,2359	4,9990	68	0,1711
40	JECC	2017	83.355.370.000	0,9116	0,8311	68	0,1106
41	KBLI	2017	358.974.051.474	1,0883	1,1843	68	0,1320
42	KBLM	2017	43.994.949.645	1,0703	1,1455	68	0,1298
43	SCCO	2017	269.730.298.809	0,9781	0,9567	68	0,1186
44	VOKS	2017	166.204.959.339	1,0389	1,0794	68	0,1260
45	CEKA	2017	107.420.886.839	0,7755	0,6015	68	0,0940
46	DLTA	2017	279.772.635.000	0,8970	0,8046	68	0,1088
47	ICBP	2017	3.543.173.000.000	0,7838	0,6143	68	0,0950
48	INDF	2017	5.097.264.000.000	0,9580	0,9178	68	0,1162
49	MLBI	2017	1.322.067.000.000	1,0568	1,1169	68	0,1282
50	MYOR	2017	1.630.953.830.893	0,9009	0,8117	68	0,1093
51	ROTI	2017	135.364.021.139	0,8137	0,6621	68	0,0987
52	SKLT	2017	22.970.715.348	0,6900	0,4761	68	0,0837
53	STTP	2017	216.024.079.834	0,6795	0,4618	68	0,0824
54	ULTJ	2017	718.402.000.000	0,8776	0,7701	68	0,1064
55	GGRM	2017	7.755.347.000.000	0,8803	0,7750	68	0,1068
56	HMSP	2017	12.670.534.000.000	0,9519	0,9062	68	0,1154
57	WIIM	2017	40.589.790.851	1,0228	1,0460	68	0,1240
58	DVLA	2017	162.249.293.000	0,8325	0,6931	68	0,1010
59	KAEF	2017	331.707.917.461	0,9702	0,9413	68	0,1177
60	KLBF	2017	2.453.251.410.604	0,9829	0,9660	68	0,1192
61	MERK	2017	144.677.294.000	0,2076	0,0431	68	0,0252
62	PYFA	2017	7.127.402.168	0,8581	0,7364	68	0,1041
63	SIDO	2017	533.799.000.000	0,7986	0,6377	68	0,0968
64	TSPC	2017	557.339.581.996	0,9877	0,9755	68	0,1198
65	ADES	2017	38.242.000.000	0,6553	0,4294	68	0,0795
66	TCID	2017	179.126.382.068	1,0805	1,1676	68	0,1310
67	UNVR	2017	7.004.562.000.000	0,8950	0,8011	68	0,1085
68	CINT	2017	29.648.261.092	1,7640	3,1115	68	0,1139

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Tabel Perhitungan Stabilitas Laba Tahun 2018

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	$\bar{X}$ (Rata- Rata)	$(\bar{X})^2$	N	SD Laba
1	INTP	2018	1.145.937.000.000	0,7101	0,5043	68	0,0861
2	SMBR	2018	76.074.721.000	0,9028	0,8150	68	0,1095
3	SMGR	2018	3.085.704.236.000	1,3025	1,6966	68	0,1580
4	WTON	2018	486.640.174.453	1,0913	1,1909	68	0,1323
5	WSBP	2018	1.103.472.788.182	1,1376	1,2942	68	0,1380
6	ARNA	2018	158.207.798.602	0,9529	0,9081	68	0,1156
7	MARK	2018	81.905.439.662	1,1325	1,2826	68	0,1373
8	MLIA	2018	189.082.238.000	1,2903	1,6648	68	0,1565
9	TOTO	2018	346.692.796.102	1,3574	1,8425	68	0,1646
10	ALKA	2018	22.943.498.000	1,5060	2,2680	68	0,1826
11	BTON	2018	27.812.712.161	2,0576	4,2337	68	0,1495
12	INAI	2018	40.463.141.352	1,0774	1,1607	68	0,1306
13	LION	2018	14.679.673.993	1,7694	3,1308	68	0,1146
14	PICO	2018	15.730.408.346	1,0872	1,1819	68	0,1318
15	AGII	2018	114.374.000.000	1,0879	1,1835	68	0,1319
16	BUDI	2018	50.467.000.000	0,9452	0,8934	68	0,1146
17	EKAD	2018	74.045.187.763	0,9758	0,9522	68	0,1183
18	INCI	2018	16.675.673.703	1,0635	1,1310	68	0,1290
19	MDKI	2018	33.788.000.000	0,8911	0,7941	68	0,1081
20	SRSN	2018	38.735.092.000	1,1707	1,3705	68	0,1420
21	AKPI	2018	64.226.271.000	1,4606	2,1334	68	0,1771
22	IGAR	2018	44.672.438.405	0,7534	0,5676	68	0,0914
23	IMPC	2018	105.523.929.164	1,0917	1,1919	68	0,1324
24	TRST	2018	63.193.899.099	1,3512	1,8258	68	0,1639
25	CPIN	2018	4.551.485.000.000	1,2785	1,6344	68	0,1550
26	JPFA	2018	2.253.201.000.000	1,3049	1,7028	68	0,1582
27	ALDO	2018	42.650.954.208	0,8524	0,7266	68	0,1034
28	KDSI	2018	76.761.902.211	1,0975	1,2046	68	0,1331
29	KMTR	2018	15.851.486.710	0,6528	0,4262	68	0,0792
30	AMIN	2018	39.082.873.015	1,4375	2,0663	68	0,1743
31	ASII	2018	27.371.000.000.000	1,0648	1,1339	68	0,1291
32	AUTO	2018	680.801.000.000	0,9985	0,9969	68	0,1211
33	INDS	2018	110.686.883.366	1,0192	1,0389	68	0,1236
34	SMSM	2018	638.676.000.000	1,0484	1,0991	68	0,1271

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	$\bar{X}$ (Rata- Rata)	$(X)^2$	N	SD Laba
35	RICY	2018	18.480.376.458	1,0609	1,1255	68	0,1287
36	TRIS	2018	27.101.068.960	1,2598	1,5871	68	0,1528
37	UNIT	2018	506.523.774	0,6767	0,4579	68	0,0821
38	BATA	2018	67.944.867.000	1,4054	1,9750	68	0,1704
39	BIMA	2018	2.349.855.961	0,3326	0,1106	68	0,0403
40	JECC	2018	88.428.879.000	0,9671	0,9353	68	0,1173
41	KBLI	2018	235.651.063.203	0,7144	0,5104	68	0,0866
42	KBLM	2018	40.675.096.628	0,9895	0,9791	68	0,1200
43	SCCO	2018	253.995.332.656	0,9210	0,8483	68	0,1117
44	VOKS	2018	105.468.744.587	0,6593	0,4347	68	0,0800
45	CEKA	2018	92.649.656.775	0,6689	0,4474	68	0,0811
46	DLTA	2018	338.129.985.000	1,0841	1,1752	68	0,1315
47	ICBP	2018	4.658.781.000.000	1,0306	1,0620	68	0,1250
48	INDF	2018	4.961.851.000.000	0,9326	0,8697	68	0,1131
49	MLBI	2018	1.224.807.000.000	0,9791	0,9586	68	0,1187
50	MYOR	2018	1.760.434.280.304	0,9725	0,9457	68	0,1179
51	ROTI	2018	127.171.436.363	0,7645	0,5844	68	0,0927
52	SKLT	2018	31.954.131.252	0,9599	0,9214	68	0,1164
53	STTP	2018	255.088.886.019	0,8024	0,6439	68	0,0973
54	ULTJ	2018	701.607.000.000	0,8571	0,7345	68	0,1039
55	GGRM	2018	7.793.068.000.000	0,8846	0,7825	68	0,1073
56	HMSP	2018	13.538.418.000.000	1,0171	1,0346	68	0,1233
57	WIIM	2018	51.142.850.919	1,2887	1,6606	68	0,1563
58	DVLA	2018	200.651.968.000	1,0295	1,0600	68	0,1249
59	KAEF	2018	535.085.323.000	1,5650	2,4493	68	0,1898
60	KLBF	2018	2.497.261.964.757	1,0005	1,0010	68	0,1213
61	MERK	2018	1.163.324.165.000	1,6694	2,7869	68	0,2024
62	PYFA	2018	8.447.447.988	1,0170	1,0344	68	0,1233
63	SIDO	2018	663.849.000.000	0,9931	0,9863	68	0,1204
64	TSPC	2018	540.378.145.887	0,9576	0,9170	68	0,1161
65	ADES	2018	52.958.000.000	0,9074	0,8234	68	0,1100
66	TCID	2018	173.049.442.756	1,0439	1,0897	68	0,1266
67	UNVR	2018	9.081.187.000.000	1,1604	1,3464	68	0,1407
68	CINT	2018	13.554.152.161	0,8064	0,6503	68	0,0978

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Tabel Perhitungan Stabilitas Laba Tahun 2019

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	$\bar{X}$ (Rata- Rata)	$(\bar{X})^2$	N	SD Laba
1	INTP	2019	1.835.305.000.000	1,1373	1,2935	68	0,1379
2	SMBR	2019	30.073.855.000	0,3569	0,1274	68	0,1433
3	SMGR	2019	2.371.233.000.000	1,0010	1,0019	68	0,1214
4	WTON	2019	510.711.733.403	1,1453	1,3116	68	0,1389
5	WSBP	2019	806.148.752.926	0,8311	0,6907	68	0,1008
6	ARNA	2019	217.675.239.509	1,3111	1,7190	68	0,1590
7	MARK	2019	88.002.544.533	1,2168	1,4806	68	0,1476
8	MLIA	2019	126.773.341.000	0,8651	0,7484	68	0,1049
9	TOTO	2019	140.597.500.915	0,5505	0,3030	68	0,0668
10	ALKA	2019	7.354.721.000	0,4828	0,2331	68	0,0585
11	BTON	2019	1.367.612.129	0,1012	0,0102	68	0,1227
12	INAI	2019	33.558.115.185	0,8935	0,7984	68	0,1084
13	LION	2019	926.463.199	0,1117	0,0125	68	0,1354
14	PICO	2019	7.487.452.045	0,5175	0,2678	68	0,0628
15	AGII	2019	103.431.000.000	0,9838	0,9679	68	0,1193
16	BUDI	2019	64.021.000.000	1,1991	1,4377	68	0,1454
17	EKAD	2019	77.402.572.552	1,0201	1,0405	68	0,1237
18	INCI	2019	13.811.736.623	0,8808	0,7758	68	0,1068
19	MDKI	2019	32.859.000.000	0,8666	0,7511	68	0,1051
20	SRSN	2019	42.829.128.000	1,2944	1,6755	68	0,1570
21	AKPI	2019	54.355.268.000	1,2361	1,5280	68	0,1499
22	IGAR	2019	60.836.752.751	1,0260	1,0527	68	0,1244
23	IMPC	2019	93.145.200.039	0,9637	0,9286	68	0,1169
24	TRST	2019	38.911.968.283	0,8320	0,6922	68	0,1009
25	CPIN	2019	3.632.174.000.000	1,0202	1,0409	68	0,1237
26	JPFA	2019	1.883.857.000.000	1,0910	1,1903	68	0,1323
27	ALDO	2019	78.421.735.355	1,5673	2,4564	68	0,1901
28	KDSI	2019	64.090.903.507	0,9164	0,8397	68	0,1111
29	KMTR	2019	14.671.516.876	0,6043	0,3651	68	0,0733
30	AMIN	2019	10.231.229.929	0,3763	0,1416	68	0,0456
31	ASII	2019	26.621.000.000.000	1,0357	1,0726	68	0,1256
32	AUTO	2019	816.971.000.000	1,1982	1,4356	68	0,1453
33	INDS	2019	101.465.560.351	0,9343	0,8730	68	0,1133
34	SMSM	2019	633.550.000.000	1,0400	1,0815	68	0,1261

(Rp)

No	Kode	Tahun	Xi (Laba Bersih Setelah Pajak)	$\bar{X}$ (Rata- Rata)	$(\bar{X})^2$	N	SD Laba
35	RICY	2019	17.219.044.542	0,9885	0,9771	68	0,1199
36	TRIS	2019	23.236.898.190	1,0802	1,1668	68	0,1310
37	UNIT	2019	676.975.255	0,9044	0,8179	68	0,1097
38	BATA	2019	23.441.338.000	0,4849	0,2351	68	0,0588
39	BIMA	2019	3.048.600.900	0,4315	0,1862	68	0,0523
40	JECC	2019	102.517.868.000	1,1212	1,2571	68	0,1360
41	KBLI	2019	394.950.161.188	1,1973	1,4336	68	0,1452
42	KBLM	2019	38.648.269.147	0,9402	0,8840	68	0,1140
43	SCCO	2019	303.593.922.331	1,1009	1,2119	68	0,1335
44	VOKS	2019	208.249.125.401	1,3018	1,6946	68	0,1579
45	CEKA	2019	215.459.200.242	1,5556	2,4197	68	0,1886
46	DLTA	2019	317.815.177.000	1,0189	1,0383	68	0,1236
47	ICBP	2019	5.360.029.000.000	1,1857	1,4058	68	0,1438
48	INDF	2019	5.902.729.000.000	1,1094	1,2308	68	0,1345
49	MLBI	2019	1.206.059.000.000	0,9641	0,9295	68	0,1169
50	MYOR	2019	2.039.404.206.764	1,1266	1,2692	68	0,1366
51	ROTI	2019	236.518.557.420	1,4218	2,0215	68	0,1724
52	SKLT	2019	44.943.627.900	1,3501	1,8227	68	0,1637
53	STTP	2019	482.590.522.840	1,5181	2,3045	68	0,1841
54	ULTJ	2019	1.035.865.000.000	1,2654	1,6012	68	0,1534
55	GGRM	2019	10.880.704.000.000	1,2351	1,5254	68	0,1498
56	HMSP	2019	13.721.513.000.000	1,0309	1,0628	68	0,1250
57	WIIM	2019	27.328.091.481	0,6886	0,4742	68	0,0835
58	DVLA	2019	221.783.249.000	1,1380	1,2950	68	0,1380
59	KAEF	2019	158.904.390.000	0,4648	0,2160	68	0,0564
60	KLBF	2019	2.537.601.823.645	1,0167	1,0336	68	0,1233
61	MERK	2019	782.567.970.000	1,1230	1,2611	68	0,1362
62	PYFA	2019	9.342.718.039	1,1248	1,2653	68	0,1364
63	SIDO	2019	807.689.000.000	1,2083	1,4600	68	0,1465
64	TSPC	2019	595.154.912.874	1,0547	1,1124	68	0,1279
65	ADES	2019	83.885.000.000	1,4373	2,0659	68	0,1743
66	TCID	2019	145.149.344.561	0,8756	0,7666	68	0,1062
67	UNVR	2019	7.392.837.000.000	0,9446	0,8923	68	0,1146
68	CINT	2019	7.221.065.916	0,4296	0,1846	68	0,0521

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Daftar Tabel Nilai Standar Deviasi dari Laba

NO	KODE	St. DEVIASI DARI LABA		
		2017	2018	2019
1	INTP	0,1398	0,0861	0,1379
2	SMBR	0,1221	0,1095	0,1433
3	SMGR	0,0845	0,1580	0,1214
4	WTON	0,0926	0,1323	0,1389
5	WSBP	0,1251	0,1380	0,1008
6	ARNA	0,0892	0,1156	0,1590
7	MARK	0,0789	0,1373	0,1476
8	MLIA	0,1024	0,1565	0,1049
9	TOTO	0,1324	0,1646	0,0668
10	ALKA	0,1226	0,1826	0,0585
11	BTON	0,1020	0,1495	0,1227
12	INAI	0,1248	0,1306	0,1084
13	LION	0,1357	0,1146	0,1354
14	PICO	0,1692	0,1318	0,0628
15	AGII	0,1126	0,1319	0,1193
16	BUDI	0,1038	0,1146	0,1454
17	EKAD	0,1218	0,1183	0,1237
18	INCI	0,1280	0,1290	0,1068
19	MDKI	0,1506	0,1081	0,1051
20	SRSN	0,0649	0,1420	0,1570
21	AKPI	0,1368	0,1771	0,1499
22	IGAR	0,1480	0,0914	0,1244
23	IMPC	0,1146	0,1324	0,1169
24	TRST	0,0990	0,1639	0,1009
25	CPIN	0,0850	0,1550	0,1237
26	JPFA	0,0733	0,1582	0,1323
27	ALDO	0,0704	0,1034	0,1901
28	KDSI	0,1196	0,1331	0,1111
29	KMTR	0,1114	0,0792	0,0733
30	AMIN	0,1439	0,1743	0,0456
31	ASII	0,1091	0,1291	0,1256
32	AUTO	0,0974	0,1211	0,1453
33	INDS	0,1269	0,1236	0,1133
34	SMSM	0,1106	0,1271	0,1261

NO	KODE	St. DEVIASI DARI LABA		
		2017	2018	2019
35	RICY	0,1153	0,1287	0,1199
36	TRIS	0,0800	0,1528	0,1310
37	UNIT	0,1721	0,0821	0,1097
38	BATA	0,1346	0,1704	0,0588
39	BIMA	0,1711	0,0403	0,0523
40	JECC	0,1106	0,1173	0,1360
41	KBLI	0,1320	0,0866	0,1452
42	KBLM	0,1298	0,1200	0,1140
43	SCCO	0,1186	0,1117	0,1335
44	VOKS	0,1260	0,0800	0,1579
45	CEKA	0,0940	0,0811	0,1886
46	DLTA	0,1088	0,1315	0,1236
47	ICBP	0,0950	0,1250	0,1438
48	INDF	0,1162	0,1131	0,1345
49	MLBI	0,1282	0,1187	0,1169
50	MYOR	0,1093	0,1179	0,1366
51	ROTI	0,0987	0,0927	0,1724
52	SKLT	0,0837	0,1164	0,1637
53	STTP	0,0824	0,0973	0,1841
54	ULTJ	0,1064	0,1039	0,1534
55	GGRM	0,1068	0,1073	0,1498
56	HMSP	0,1154	0,1233	0,1250
57	WIIM	0,1240	0,1563	0,0835
58	DVLA	0,1010	0,1249	0,1380
59	KAEF	0,1177	0,1898	0,0564
60	KLBF	0,1192	0,1213	0,1233
61	MERK	0,0252	0,2024	0,1362
62	PYFA	0,1041	0,1233	0,1364
63	SIDO	0,0968	0,1204	0,1465
64	TSPC	0,1198	0,1161	0,1279
65	ADES	0,0795	0,1100	0,1743
66	TCID	0,1310	0,1266	0,1062
67	UNVR	0,1085	0,1407	0,1146
68	CINT	0,1139	0,0978	0,0521

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Tabel Perhitungan Likuiditas Tahun 2017

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
1	INTP	2017	12.883.074.000.000	3.479.024.000.000	3,7031
2	SMBR	2017	1.123.602.450.000	668.827.967.000	1,6800
3	SMGR	2017	13.801.818.533.000	8.803.577.054.000	1,5678
4	WTON	2017	4.351.377.174.399	4.216.314.368.711	1,0320
5	WSBP	2017	11.574.944.658.940	7.593.431.366.806	1,5243
6	ARNA	2017	740.190.524.246	455.152.838.360	1,6262
7	MARK	2017	133.906.065.456	54.785.566.059	2,4442
8	MLIA	2017	14.498.988.870	12.610.147.500	1,1498
9	TOTO	2017	1.316.631.634.008	573.582.902.438	2,2955
10	ALKA	2017	277.157.394.000	213.515.571.000	1,2981
11	BTON	2017	138.161.399.969	25.235.541.036	5,4749
12	INAI	2017	867.251.288.494	860.749.259.575	1,0076
13	LION	2017	503.156.333.673	153.806.819.548	3,2714
14	PICO	2017	487.491.234.444	323.802.228.719	1,5055
15	AGII	2017	1.526.964.000.000	1.014.745.000.000	1,5048
16	BUDI	2017	1.027.489.000.000	1.019.986.000.000	1,0074
17	EKAD	2017	417.271.766.887	91.524.721.725	4,5591
18	INCI	2017	145.540.638.781	28.527.518.002	5,1018
19	MDKI	2017	294.255.000.000	66.077.000.000	4,4532
20	SRSN	2017	422.532.126.000	198.217.020.000	2,1317
21	AKPI	2017	1.003.030.428.000	961.284.302.000	1,0434
22	IGAR	2017	396.252.892.753	72.223.978.098	5,4864
23	IMPC	2017	1.200.668.597.438	333.004.593.743	3,6056
24	TRST	2017	1.189.727.024.906	968.421.072.104	1,2285
25	CPIN	2017	11.730.468.000.000	5.059.551.000.000	2,3185
26	JPFA	2017	11.189.325.000.000	4.769.640.000.000	2,3459
27	ALDO	2017	348.662.337.262	242.051.192.180	1,4404
28	KDSI	2017	841.180.577.983	709.035.285.117	1,1864
29	KMTR	2017	2.207.392.472.857	1.302.411.734.607	1,6948
30	AMIN	2017	257.665.373.808	144.509.470.711	1,7830
31	ASII	2017	121.293.000.000.000	98.722.000.000.000	1,2286
32	AUTO	2017	5.228.541.000.000	3.041.502.000.000	1,7191
33	INDS	2017	1.044.177.985.635	203.724.817.070	5,1254
34	SMSM	2017	1.570.110.000.000	419.913.000.000	3,7391

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
35	RICY	2017	1.037.820.994.280	873.224.844.013	1,1885
36	TRIS	2017	356.846.493.425	185.606.885.071	1,9226
37	UNIT	2017	179.729.679.061	132.822.954.660	1,3532
38	BATA	2017	567.954.415.000	230.497.528.000	2,4640
39	BIMA	2017	84.180.581.813	72.385.157.397	1,1630
40	JECC	2017	1.294.457.697.000	1.220.226.620.000	1,0608
41	KBLI	2017	1.843.100.256.808	933.490.170.009	1,9744
42	KBLM	2017	548.840.102.130	434.423.462.965	1,2634
43	SCCO	2017	2.171.012.758.933	1.246.236.997.513	1,7421
44	VOKS	2017	1.667.656.034.897	1.260.868.218.485	1,3226
45	CEKA	2017	988.479.957.549	444.383.077.820	2,2244
46	DLTA	2017	1.396.849.080.000	1.206.576.189.000	1,1577
47	ICBP	2017	16.579.331.000.000	6.827.588.000.000	2,4283
48	INDF	2017	32.948.131.000.000	21.637.763.000.000	1,5227
49	MLBI	2017	1.304.114.000.000	1.076.845.000.000	1,2111
50	MYOR	2017	10.674.199.571.313	4.473.628.322.956	2,3860
51	ROTI	2017	2.319.937.439.019	1.027.176.531.240	2,2586
52	SKLT	2017	267.129.479.669	211.493.160.519	1,2631
53	STTP	2017	940.212.374.995	358.963.437.494	2,6192
54	ULTJ	2017	3.439.990.000.000	820.625.000.000	4,1919
55	GGRM	2017	43.764.490.000.000	22.611.042.000.000	1,9355
56	HMSP	2017	34.180.353.000.000	6.482.969.000.000	5,2723
57	WIIM	2017	861.172.306.233	160.790.695.868	5,3559
58	DVLA	2017	1.175.655.601.000	441.622.865.000	2,6621
59	KAEF	2017	3.662.090.215.984	2.369.507.448.768	1,5455
60	KLBF	2017	10.042.738.649.964	2.227.336.011.715	4,5089
61	MERK	2017	569.889.512.000	184.971.088.000	3,0810
62	PYFA	2017	78.364.312.306	22.245.115.479	3,5228
63	SIDO	2017	1.628.901.000.000	368.380.000.000	4,4218
64	TSPC	2017	5.049.363.864.387	2.002.621.403.597	2,5214
65	ADES	2017	294.244.000.000	244.888.000.000	1,2015
66	TCID	2017	1.276.478.591.542	259.806.845.843	4,9132
67	UNVR	2017	12.532.304.000.000	7.941.635.000.000	1,5781
68	CINT	2017	210.584.866.561	66.014.779.104	3,1900

Lampiran 14**Tabel Perhitungan Likuiditas Tahun 2018**

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
1	INTP	2018	12.315.796.000.000	3.925.649.000.000	3,1373
2	SMBR	2018	1.358.329.865.000	636.408.215.000	2,1344
3	SMGR	2018	16.091.024.000.000	8.179.819.000.000	1,9672
4	WTON	2018	5.870.714.397.037	5.248.086.459.534	1,1186
5	WSBP	2018	10.236.132.156.003	5.979.916.258.397	1,7118
6	ARNA	2018	827.587.984.112	476.647.908.156	1,7363
7	MARK	2018	162.149.436.873	73.075.412.445	2,2189
8	MLIA	2018	1.232.040.043.000	1.151.925.371.000	1,0695
9	TOTO	2018	1.339.048.037.127	453.374.610.070	2,9535
10	ALKA	2018	622.859.287.000	536.128.557.000	1,1618
11	BTON	2018	176.074.193.688	30.419.618.514	5,7882
12	INAI	2018	1.053.375.131.067	1.029.377.481.187	1,0233
13	LION	2018	516.186.639.128	146.900.045.005	3,5139
14	PICO	2018	508.708.851.191	411.184.672.224	1,2372
15	AGII	2018	1.585.943.000.000	1.297.840.000.000	1,2220
16	BUDI	2018	1.472.140.000.000	1.467.508.000.000	1,0032
17	EKAD	2018	461.472.621.715	91.381.683.504	5,0499
18	INCI	2018	191.492.982.970	63.071.077.029	3,0361
19	MDKI	2018	282.378.000.000	40.242.000.000	7,0170
20	SRSN	2018	448.247.260.000	182.749.220.000	2,4528
21	AKPI	2018	1.233.718.090.000	1.215.369.846.000	1,0151
22	IGAR	2018	416.191.470.229	72.223.978.098	5,7625
23	IMPC	2018	1.220.137.554.014	342.328.901.816	3,5642
24	TRST	2018	1.494.150.559.018	1.314.074.889.815	1,1370
25	CPIN	2018	14.097.959.000.000	4.732.868.000.000	2,9787
26	JPFA	2018	12.415.809.000.000	6.904.477.000.000	1,7982
27	ALDO	2018	507.642.980.274	313.512.585.026	1,6192
28	KDSI	2018	824.176.454.137	704.831.802.004	1,1693
29	KMTR	2018	2.059.600.582.207	1.763.387.428.345	1,1680
30	AMIN	2018	291.688.867.203	167.420.913.753	1,7422
31	ASII	2018	131.180.000.000.000	116.467.000.000.000	1,1263
32	AUTO	2018	6.013.683.000.000	3.438.999.000.000	1,7487
33	INDS	2018	1.134.664.034.610	217.729.909.744	5,2113
34	SMSM	2018	1.853.782.000.000	470.116.000.000	3,9432

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
35	RICY	2018	1.211.372.836.329	994.288.048.839	1,2183
36	TRIS	2018	776.931.738.902	485.928.695.859	1,5989
37	UNIT	2018	172.205.936.809	145.765.932.001	1,1814
38	BATA	2018	574.455.391.000	194.538.478.000	2,9529
39	BIMA	2018	84.043.258.686	80.207.862.904	1,0478
40	JECC	2018	1.454.790.103.000	1.293.662.935.000	1,1246
41	KBLI	2018	2.173.538.859.435	882.122.694.126	2,4640
42	KBLM	2018	604.353.216.583	463.589.374.916	1,3036
43	SCCO	2018	2.545.811.121.087	1.211.478.289.822	2,1014
44	VOKS	2018	1.910.426.741.688	1.497.401.925.999	1,2758
45	CEKA	2018	809.166.450.672	158.255.592.250	5,1130
46	DLTA	2018	1.922.998.430.000	1.384.227.944.000	1,3892
47	ICBP	2018	14.121.568.000.000	7.235.398.000.000	1,9517
48	INDF	2018	33.272.618.000.000	31.204.102.000.000	1,0663
49	MLBI	2018	1.578.919.000.000	1.228.961.000.000	1,2848
50	MYOR	2018	12.647.858.727.872	4.764.510.387.113	2,6546
51	ROTI	2018	1.876.409.299.238	525.422.150.049	3,5712
52	SKLT	2018	356.735.670.030	291.349.105.535	1,2244
53	STTP	2018	1.250.806.822.918	676.673.564.908	1,8485
54	ULTJ	2018	2.793.521.000.000	635.161.000.000	4,3981
55	GGRM	2018	45.284.719.000.000	22.003.567.000.000	2,0581
56	HMSP	2018	37.831.483.000.000	8.793.999.000.000	4,3020
57	WIIM	2018	888.979.741.744	150.202.377.711	5,9185
58	DVLA	2018	1.203.372.372.000	416.537.366.000	2,8890
59	KAEF	2018	6.378.008.236.000	4.745.842.439.000	1,3439
60	KLBF	2018	10.648.288.386.726	2.286.167.471.594	4,6577
61	MERK	2018	973.309.659.000	709.437.157.000	1,3719
62	PYFA	2018	91.387.136.759	33.141.647.397	2,7575
63	SIDO	2018	1.543.597.000.000	368.380.000.000	4,1902
64	TSPC	2018	5.130.662.268.849	2.039.075.034.339	2,5162
65	ADES	2018	364.138.000.000	262.397.000.000	1,3877
66	TCID	2018	1.333.428.311.186	227.508.966.451	5,8610
67	UNVR	2018	11.273.822.000.000	8.257.910.000.000	1,3652
68	CINT	2018	219.577.845.340	81.075.913.501	2,7083

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Tabel Perhitungan Likuiditas Tahun 2019

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
1	INTP	2019	12.829.494.000.000	3.873.487.000.000	3,3121
2	SMBR	2019	1.071.983.297.000	468.526.330.000	2,2880
3	SMGR	2019	16.658.531.000.000	12.240.252.000.000	1,3610
4	WTON	2019	7.168.912.545.835	6.195.054.960.778	1,1572
5	WSBP	2019	9.695.354.716.598	7.327.262.600.178	1,3232
6	ARNA	2019	975.855.222.731	562.004.316.020	1,7364
7	MARK	2019	229.920.987.744	75.173.239.233	3,0585
8	MLIA	2019	1.146.204.194.000	1.436.370.319.000	0,7980
9	TOTO	2019	1.339.772.262.044	366.190.601.907	3,6587
10	ALKA	2019	586.263.457.000	498.178.849.000	1,1768
11	BTON	2019	189.163.251.018	41.766.036.803	4,5291
12	INAI	2019	883.710.927.664	819.488.911.354	1,0784
13	LION	2019	503.134.003.908	131.795.209.943	3,8175
14	PICO	2019	491.815.406.216	677.306.521.884	0,7261
15	AGII	2019	1.696.015.000.000	1.938.711.000.000	0,8748
16	BUDI	2019	1.141.009.000.000	1.133.685.000.000	1,0065
17	EKAD	2019	486.522.278.448	70.337.529.585	6,9170
18	INCI	2019	203.255.907.233	56.103.890.638	3,6228
19	MDKI	2019	296.904.000.000	42.109.000.000	7,0508
20	SRSN	2019	537.425.364.000	217.673.718.000	2,4689
21	AKPI	2019	1.087.597.237.000	1.003.137.696.000	1,0842
22	IGAR	2019	446.573.796.440	57.853.674.597	7,7190
23	IMPC	2019	1.174.699.544.323	479.079.545.266	2,4520
24	TRST	2019	1.394.497.849.782	1.300.374.327.083	1,0724
25	CPIN	2019	13.297.718.000.000	5.188.281.000.000	2,5630
26	JPFA	2019	12.191.930.000.000	7.033.796.000.000	1,7333
27	ALDO	2019	527.212.418.930	291.076.212.712	1,8113
28	KDSI	2019	629.203.673.926	507.508.226.950	1,2398
29	KMTR	2019	2.086.802.481.607	1.986.688.019.180	1,0504
30	AMIN	2019	307.856.159.370	180.655.241.982	1,7041
31	ASII	2019	129.058.000.000.000	99.962.000.000.000	1,2911
32	AUTO	2019	5.544.549.000.000	4.066.699.000.000	1,3634
33	INDS	2019	959.368.453.499	164.608.081.444	5,8282
34	SMSM	2019	2.138.324.000.000	461.192.000.000	4,6365

(Rp)

No	Kode	Tahun	Aset Lancar	Kewajiban Lancar	Current
35	RICY	2019	1.311.243.383.701	1.040.814.841.742	1,2598
36	TRIS	2019	757.558.426.474	416.684.073.265	1,8181
37	UNIT	2019	169.203.190.836	163.446.475.688	1,0352
38	BATA	2019	544.652.375.000	164.585.862.000	3,3092
39	BIMA	2019	83.827.868.074	56.494.542.352	1,4838
40	JECC	2019	1.287.480.241.000	1.028.264.298.000	1,2521
41	KBLI	2019	2.558.063.940.045	879.315.149.074	2,9092
42	KBLM	2019	575.917.900.166	422.310.102.458	1,3637
43	SCCO	2019	2.545.811.121.087	1.215.211.419.437	2,0950
44	VOKS	2019	2.280.902.024.124	1.284.816.720.522	1,7753
45	CEKA	2019	1.067.652.078.121	222.440.530.626	4,7997
46	DLTA	2019	1.605.873.630.000	1.292.805.083.000	1,2422
47	ICBP	2019	16.624.925.000.000	6.556.359.000.000	2,5357
48	INDF	2019	31.403.445.000.000	24.686.862.000.000	1,2721
49	MLBI	2019	1.588.693.000.000	1.162.802.000.000	1,3663
50	MYOR	2019	12.776.102.781.513	3.726.359.539.201	3,4286
51	ROTI	2019	1.874.411.044.438	1.106.938.318.565	1,6933
52	SKLT	2019	378.352.247.338	293.281.364.781	1,2901
53	STTP	2019	1.165.406.301.686	408.490.550.651	2,8530
54	ULTJ	2019	3.716.641.000.000	836.314.000.000	4,4441
55	GGRM	2019	52.081.133.000.000	25.258.727.000.000	2,0619
56	HMSP	2019	41.697.015.000.000	12.727.676.000.000	3,2761
57	WIIM	2019	888.979.741.744	157.443.942.631	5,6463
58	DVLA	2019	1.280.212.333.000	439.444.037.000	2,9133
59	KAEF	2019	7.344.787.123.000	7.392.140.277.000	0,9936
60	KLBF	2019	11.222.490.978.401	2.577.108.805.851	4,3547
61	MERK	2019	675.010.699.000	269.085.165.000	2,5085
62	PYFA	2019	95.946.418.919	27.198.123.189	3,5277
63	SIDO	2019	1.716.235.000.000	416.211.000.000	4,1235
64	TSPC	2019	5.432.638.388.008	1.953.608.306.055	2,7808
65	ADES	2019	351.120.000.000	175.191.000.000	2,0042
66	TCID	2019	1.428.191.709.308	255.852.750.863	5,5821
67	UNVR	2019	13.065.308.000.000	8.530.334.000.000	1,5316
68	CINT	2019	250.724.734.274	105.476.752.401	2,3771

Lampiran 16

Daftar Tabel Nilai Currrent Ratio

NO	KODE	CURRENT RATIO		
		2017	2018	2019
1	INTP	3,7031	3,1373	3,3121
2	SMBR	1,6800	2,1344	2,2880
3	SMGR	1,5678	1,9672	1,3610
4	WTON	1,0320	1,1186	1,1572
5	WSBP	1,5243	1,7118	1,3232
6	ARNA	1,6262	1,7363	1,7364
7	MARK	2,4442	2,2189	3,0585
8	MLIA	1,1498	1,0695	0,7980
9	TOTO	2,2955	2,9535	3,6587
10	ALKA	1,2981	1,1618	1,1768
11	BTON	5,4749	5,7882	4,5291
12	INAI	1,0076	1,0233	1,0784
13	LION	3,2714	3,5139	3,8175
14	PICO	1,5055	1,2372	0,7261
15	AGII	1,5048	1,2220	0,8748
16	BUDI	1,0074	1,0032	1,0065
17	EKAD	4,5591	5,0499	6,9170
18	INCI	5,1018	3,0361	3,6228
19	MDKI	4,4532	7,0170	7,0508
20	SRSN	2,1317	2,4528	2,4689
21	AKPI	1,0434	1,0151	1,0842
22	IGAR	5,4864	5,7625	7,7190
23	IMPC	3,6056	3,5642	2,4520
24	TRST	1,2285	1,1370	1,0724
25	CPIN	2,3185	2,9787	2,5630
26	JPFA	2,3459	1,7982	1,7333
27	ALDO	1,4404	1,6192	1,8113
28	KDSI	1,1864	1,1693	1,2398
29	KMTR	1,6948	1,1680	1,0504
30	AMIN	1,7830	1,7422	1,7041
31	ASII	1,2286	1,1263	1,2911
32	AUTO	1,7191	1,7487	1,3634
33	INDS	5,1254	5,2113	5,8282
34	SMSM	3,7391	3,9432	4,6365

NO	KODE	CURRENT RATIO		
		2017	2018	2019
35	RICY	1,1885	1,2183	1,2598
36	TRIS	1,9226	1,5989	1,8181
37	UNIT	1,3532	1,1814	1,0352
38	BATA	2,4640	2,9529	3,3092
39	BIMA	1,1630	1,0478	1,4838
40	JECC	1,0608	1,1246	1,2521
41	KBLI	1,9744	2,4640	2,9092
42	KBLM	1,2634	1,3036	1,3637
43	SCCO	1,7421	2,1014	2,0950
44	VOKS	1,3226	1,2758	1,7753
45	CEKA	2,2244	5,1130	4,7997
46	DLTA	1,1577	1,3892	1,2422
47	ICBP	2,4283	1,9517	2,5357
48	INDF	1,5227	1,0663	1,2721
49	MLBI	1,2111	1,2848	1,3663
50	MYOR	2,3860	2,6546	3,4286
51	ROTI	2,2586	3,5712	1,6933
52	SKLT	1,2631	1,2244	1,2901
53	STTP	2,6192	1,8485	2,8530
54	ULTJ	4,1919	4,3981	4,4441
55	GGRM	1,9355	2,0581	2,0619
56	HMSP	5,2723	4,3020	3,2761
57	WIIM	5,3559	5,9185	5,6463
58	DVLA	2,6621	2,8890	2,9133
59	KAEF	1,5455	1,3439	0,9936
60	KLBF	4,5089	4,6577	4,3547
61	MERK	3,0810	1,3719	2,5085
62	PYFA	3,5228	2,7575	3,5277
63	SIDO	4,4218	4,1902	4,1235
64	TSPC	2,5214	2,5162	2,7808
65	ADES	1,2015	1,3877	2,0042
66	TCID	4,9132	5,8610	5,5821
67	UNVR	1,5781	1,3652	1,5316
68	CINT	3,1900	2,7083	2,3771

Lampiran 17

Tabel Perhitungan Kepemilikan Manajerial Tahun 2017

(Rp)

No	Kode	Tahun	Total Saham Manajerial	Total Saham Beredar	KM
1	INTP	2017	0	3.681.231.699.000	0,0000
2	SMBR	2017	0	20.075.202.717	0,0000
3	SMGR	2017	0	5.931.520.000	0,0000
4	WTON	2017	0	8.751.466.600	0,0000
5	WSBP	2017	0	26.361.157.534	0,0000
6	ARNA	2017	27.400.000	7.341.430.976	0,0037
7	MARK	2017	952.351	760.000.062	0,0013
8	MLIA	2017	10.937.450.000	1.323.000.000.000	0,0083
9	TOTO	2017	0	10.320.000.000	0,0000
10	ALKA	2017	0	507.665.055.000	0,0000
11	BTON	2017	6.440.000	720.000.000	0,0089
12	INAI	2017	675.324	633.600.000	0,0011
13	LION	2017	1.335.000	520.160.000	0,0026
14	PICO	2017	4.650.000	588.375.000	0,0079
15	AGII	2017	17.309.660	3.066.660.000	0,0056
16	BUDI	2017	0	4.498.997.362	0,0000
17	EKAD	2017	0	698.775.000	0,0000
18	INCI	2017	95.915.307	19.612.123.700	0,0049
19	MDKI	2017	155.913.200	18.072.500.000	0,0086
20	SRSN	2017	1.747.631.373	602.000.000.000	0,0029
21	AKPI	2017	3.107.262.100	680.000.000.000	0,0046
22	IGAR	2017	0	972.204.500	0,0000
23	IMPC	2017	8.147.800	4.833.500.000	0,0017
24	TRST	2017	176.023.159	28.080.000.000	0,0063
25	CPIN	2017	0	16.398.000.000	0,0000
26	JPFA	2017	0	11.726.575.201	0,0000
27	ALDO	2017	106.159.231	55.000.000.000	0,0019
28	KDSI	2017	2.225.320.000	405.000.000.000	0,0055
29	KMTR	2017	0	7.682.950.000	0,0000
30	AMIN	2017	2.268.000	1.080.000.000	0,0021
31	ASII	2017	201.119.000	40.483.553.140	0,0050
32	AUTO	2017	0	4.819.733.000	0,0000
33	INDS	2017	2.856.434	656.249.710	0,0044
34	SMSM	2017	459.823.552	57.586.754.400	0,0080

(Rp)

No	Kode	Tahun	Total Saham Manajerial	Total Saham Beredar	KM
35	RICY	2017	0	641.717.510	0,0000
36	TRIS	2017	7.325.000	1.047.587.802	0,0070
37	UNIT	2017	0	75.422.200	0,0000
38	BATA	2017	0	1.300.000.000.000	0,0000
39	BIMA	2017	0	172.000.000	0,0000
40	JECC	2017	0	151.200.000.000	0,0000
41	KBLI	2017	0	4.007.235.107	0,0000
42	KBLM	2017	10.000.000	1.120.000.000	0,0089
43	SCCO	2017	0	205.583.400	0,0000
44	VOKS	2017	0	415.560.259.500	0,0000
45	CEKA	2017	4.500.000	595.000.000,00	0,0076
46	DLTA	2017	0	800.659.050.000	0,0000
47	ICBP	2017	0	11.661.908.000	0,0000
48	INDF	2017	13.800.200	8.780.426.500	0,0016
49	MLBI	2017	0	2.107.000.000	0,0000
50	MYOR	2017	56.388.344	22.358.699.725	0,0025
51	ROTI	2017	0	6.186.488.888	0,0000
52	SKLT	2017	5.687.054	690.740.500	0,0082
53	STTP	2017	4.274.440	1.310.000.000	0,0033
54	ULTJ	2017	39.101.431	11.553.528.000	0,0034
55	GGRM	2017	12.946.930	1.924.088.000	0,0067
56	HMSP	2017	0	116.318.076.900	0,0000
57	WIIM	2017	1.299.935.117	209.987.376.000	0,0062
58	DVLA	2017	0	1.120.000.000.000	0,0000
59	KAEF	2017	0	5.554.000.000.000	0,0000
60	KLBF	2017	0	46.875.122.110	0,0000
61	MERK	2017	0	448.000.000	0,0000
62	PYFA	2017	160.289.311	53.508.000.000	0,0030
63	SIDO	2017	0	15.000.000.000	0,0000
64	TSPC	2017	0	4.500.000.000	0,0000
65	ADES	2017	0	589.896.800	0,0000
66	TCID	2017	25.300.400	20.106.666.700	0,0013
67	UNVR	2017	0	7.630.000.000	0,0000
68	CINT	2017	6.206.900	1.000.000.000	0,0062

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Tabel Perhitungan Kepemilikan Manajerial Tahun 2018

(Rp)

No	Kode	Tahun	Total Saham Manajerial	Total Saham Beredar	KM
1	INTP	2018	0	3.681.231.699.000	0,0000
2	SMBR	2018	0	20.075.202.717	0,0000
3	SMGR	2018	0	5.931.520.000	0,0000
4	WTON	2018	0	8.751.466.600	0,0000
5	WSBP	2018	0	26.361.157.534	0,0000
6	ARNA	2018	27.400.000	7.341.430.976	0,0037
7	MARK	2018	952.351	760.000.062	0,0013
8	MLIA	2018	10.937.450.000	1.323.000.000.000	0,0083
9	TOTO	2018	0	10.320.000.000	0,0000
10	ALKA	2018	0	507.665.055.000	0,0000
11	BTON	2018	6.440.000	720.000.000	0,0089
12	INAI	2018	675.324	633.600.000	0,0011
13	LION	2018	1.335.000	520.160.000	0,0026
14	PICO	2018	4.650.000	588.375.000	0,0079
15	AGII	2018	17.309.660	3.066.660.000	0,0056
16	BUDI	2018	0	4.498.997.362	0,0000
17	EKAD	2018	0	698.775.000	0,0000
18	INCI	2018	95.915.307	19.612.123.700	0,0049
19	MDKI	2018	155.913.200	18.072.500.000	0,0086
20	SRSN	2018	1.747.631.373	602.000.000.000	0,0029
21	AKPI	2018	3.107.262.100	680.000.000.000	0,0046
22	IGAR	2018	0	972.204.500	0,0000
23	IMPC	2018	8.147.800	4.833.500.000	0,0017
24	TRST	2018	176.023.159	28.080.000.000	0,0063
25	CPIN	2018	0	16.398.000.000	0,0000
26	JPFA	2018	0	11.726.575.201	0,0000
27	ALDO	2018	106.159.231	55.000.000.000	0,0019
28	KDSI	2018	2.225.320.000	405.000.000.000	0,0055
29	KMTR	2018	0	7.682.950.000	0,0000
30	AMIN	2018	2.268.000	1.080.000.000	0,0021
31	ASII	2018	201.119.000	40.483.553.140	0,0050
32	AUTO	2018	0	4.819.733.000	0,0000
33	INDS	2018	2.856.434	656.249.710	0,0044
34	SMSM	2018	459.823.552	57.586.754.400	0,0080

(Rp)

No	Kode	Tahun	Total Saham Manajerial	Total Saham Beredar	KM
35	RICY	2018	0	641.717.510	0,0000
36	TRIS	2018	7.325.000	1.047.587.802	0,0070
37	UNIT	2018	0	75.422.200	0,0000
38	BATA	2018	0	1.300.000.000.000	0,0000
39	BIMA	2018	0	172.000.000	0,0000
40	JECC	2018	0	151.200.000.000	0,0000
41	KBLI	2018	0	4.007.235.107	0,0000
42	KBLM	2018	10.000.000	1.120.000.000	0,0089
43	SCCO	2018	0	205.583.400	0,0000
44	VOKS	2018	0	415.560.259.500	0,0000
45	CEKA	2018	4.500.000	595.000.000,00	0,0076
46	DLTA	2018	0	800.659.050.000	0,0000
47	ICBP	2018	0	11.661.908.000	0,0000
48	INDF	2018	13.800.200	8.780.426.500	0,0016
49	MLBI	2018	0	2.107.000.000	0,0000
50	MYOR	2018	56.388.344	22.358.699.725	0,0025
51	ROTI	2018	0	6.186.488.888	0,0000
52	SKLT	2018	5.687.054	690.740.500	0,0082
53	STTP	2018	4.274.440	1.310.000.000	0,0033
54	ULTJ	2018	39.101.431	11.553.528.000	0,0034
55	GGRM	2018	12.946.930	1.924.088.000	0,0067
56	HMSP	2018	0	116.318.076.900	0,0000
57	WIIM	2018	1.299.935.117	209.987.376.000	0,0062
58	DVLA	2018	0	1.120.000.000.000	0,0000
59	KAEF	2018	0	5.554.000.000.000	0,0000
60	KLBF	2018	0	46.875.122.110	0,0000
61	MERK	2018	0	448.000.000	0,0000
62	PYFA	2018	160.289.311	53.508.000.000	0,0030
63	SIDO	2018	0	15.000.000.000	0,0000
64	TSPC	2018	0	4.500.000.000	0,0000
65	ADES	2018	0	589.896.800	0,0000
66	TCID	2018	25.300.400	20.106.666.700	0,0013
67	UNVR	2018	0	7.630.000.000	0,0000
68	CINT	2018	6.206.900	1.000.000.000	0,0062

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Tabel Perhitungan Kepemilikan Manajerial Tahun 2019

(Rp)

NO	KODE	Tahun	TOTAL SAHAM MANAJERIAL	TOTAL SAHAM BEREDAR	KM
1	INTP	2019	0	3.681.231.699.000	0,0000
2	SMBR	2019	0	20.075.202.717	0,0000
3	SMGR	2019	0	5.931.520.000	0,0000
4	WTON	2019	32.980.000	8.751.466.600	0,0038
5	WSBP	2019	0	26.361.157.534	0,0000
6	ARNA	2019	27.400.000	7.341.430.976	0,0037
7	MARK	2019	13.276.175	3.800.000.310	0,0035
8	MLIA	2019	3.532.000.000	1.323.000.000.000	0,0027
9	TOTO	2019	0	10.320.000.000	0,0000
10	ALKA	2019	0	507.665.055.000	0,0000
11	BTON	2019	6.440.000	720.000.000	0,0089
12	INAI	2019	675.324	633.600.000	0,0011
13	LION	2019	1.335.000	520.160.000	0,0026
14	PICO	2019	2.225.000	588.375.000	0,0038
15	AGII	2019	18.229.760	3.066.660.000	0,0059
16	BUDI	2019	0	4.498.997.362	0,0000
17	EKAD	2019	0	698.775.000	0,0000
18	INCI	2019	96.141.373	19.612.123.700	0,0049
19	MDKI	2019	31.908.268	2.530.150.002	0,0126
20	SRSN	2019	1.681.282.776	602.000.000.000	0,0028
21	AKPI	2019	3.107.262.100	680.000.000.000	0,0046
22	IGAR	2019	0	972.204.500	0,0000
23	IMPC	2019	8.147.800	4.833.500.000	0,0017
24	TRST	2019	176.023.159	28.080.000.000	0,0063
25	CPIN	2019	0	16.398.000.000	0,0000
26	JPFA	2019	0	11.726.575.201	0,0000
27	ALDO	2019	106.159.231	55.000.000.000	0,0019
28	KDSI	2019	2.225.320.000	405.000.000.000	0,0055
29	KMTR	2019	0	8.215.366.379	0,0000
30	AMIN	2019	2.268.000	1.080.000.000	0,0021
31	ASII	2019	245.249.000	40.483.553.140	0,0061
32	AUTO	2019	0	4.819.733.000	0,0000
33	INDS	2019	2.683.334	656.249.710	0,0041
34	SMSM	2019	459.569.652	57.586.754.400	0,0080

(Rp)

No	Kode	Tahun	Total Saham Manajerial	Total Saham Beredar	KM
35	RICY	2019	0	641.717.510	0,0000
36	TRIS	2019	7.538.400	3.141.443.806	0,0024
37	UNIT	2019	0	75.422.200	0,0000
38	BATA	2019	0	1.300.000.000.000	0,0000
39	BIMA	2019	0	172.000.000	0,0000
40	JECC	2019	0	151.200.000.000	0,0000
41	KBLI	2019	0	4.007.235.107	0,0000
42	KBLM	2019	10.000.000	1.120.000.000	0,0089
43	SCCO	2019	0	205.583.400	0,0000
44	VOKS	2019	579.650.498	415.560.259.500	0,0014
45	CEKA	2019	0	595.000.000,00	0,0000
46	DLTA	2019	0	800.659.050.000	0,0000
47	ICBP	2019	0	11.661.908.000	0,0000
48	INDF	2019	14.610.200	8.780.426.500	0,0017
49	MLBI	2019	0	2.107.000.000	0,0000
50	MYOR	2019	56.388.344	22.358.699.725	0,0025
51	ROTI	2019	0	6.186.488.888	0,0000
52	SKLT	2019	5.687.054	690.740.500	0,0082
53	STTP	2019	4.274.440	1.310.000.000	0,0033
54	ULTJ	2019	41.609.134	11.553.528.000	0,0036
55	GGRM	2019	12.946.930	1.924.088.000	0,0067
56	HMSP	2019	0	116.318.076.900	0,0000
57	WIIM	2019	1.299.935.117	209.987.376.000	0,0062
58	DVLA	2019	0	1.120.000.000.000	0,0000
59	KAEF	2019	0	5.554.000.000.000	0,0000
60	KLBF	2019	0	46.875.122.110	0,0000
61	MERK	2019	0	448.000.000	0,0000
62	PYFA	2019	160.289.311	53.508.000.000	0,0030
63	SIDO	2019	0	15.000.000.000	0,0000
64	TSPC	2019	0	4.500.000.000	0,0000
65	ADES	2019	0	589.896.800	0,0000
66	TCID	2019	25.300.400	20.106.666.700	0,0013
67	UNVR	2019	0	7.630.000.000	0,0000
68	CINT	2019	6.640.170	1.000.000.000	0,0066

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Daftar Tabel Nilai Kepemilikan Manajerial

NO	KODE	KM		
		2017	2018	2019
1	INTP	0,0000	0,0000	0,0000
2	SMBR	0,0000	0,0000	0,0000
3	SMGR	0,0000	0,0000	0,0000
4	WTON	0,0000	0,0019	0,0038
5	WSBP	0,0000	0,0000	0,0000
6	ARNA	0,0037	0,0037	0,0037
7	MARK	0,0013	0,0013	0,0035
8	MLIA	0,0083	0,0083	0,0027
9	TOTO	0,0000	0,0000	0,0000
10	ALKA	0,0000	0,0000	0,0000
11	BTON	0,0089	0,0089	0,0089
12	INAI	0,0011	0,0011	0,0011
13	LION	0,0026	0,0026	0,0026
14	PICO	0,0079	0,0079	0,0038
15	AGII	0,0056	0,0057	0,0059
16	BUDI	0,0000	0,0000	0,0000
17	EKAD	0,0000	0,0000	0,0000
18	INCI	0,0049	0,0049	0,0049
19	MDKI	0,0086	0,0118	0,0126
20	SRSN	0,0029	0,0029	0,0028
21	AKPI	0,0046	0,0046	0,0046
22	IGAR	0,0000	0,0000	0,0000
23	IMPC	0,0017	0,0017	0,0017
24	TRST	0,0063	0,0063	0,0063
25	CPIN	0,0000	0,0000	0,0000
26	JPFA	0,0000	0,0000	0,0000
27	ALDO	0,0019	0,0019	0,0019
28	KDSI	0,0055	0,0055	0,0055
29	KMTR	0,0000	0,0000	0,0000
30	AMIN	0,0021	0,0021	0,0021
31	ASII	0,0050	0,0050	0,0061
32	AUTO	0,0000	0,0000	0,0000
33	INDS	0,0044	0,0044	0,0041
34	SMSM	0,0080	0,0080	0,0080

NO	KODE	KM		
		2017	2018	2019
35	RICY	0,0000	0,0000	0,0000
36	TRIS	0,0070	0,0070	0,0024
37	UNIT	0,0000	0,0000	0,0000
38	BATA	0,0000	0,0000	0,0000
39	BIMA	0,0000	0,0000	0,0000
40	JECC	0,0000	0,0000	0,0000
41	KBLI	0,0000	0,0000	0,0000
42	KBLM	0,0089	0,0089	0,0089
43	SCCO	0,0000	0,0000	0,0000
44	VOKS	0,0000	0,0018	0,0014
45	CEKA	0,0076	0,0076	0,0000
46	DLTA	0,0000	0,0000	0,0000
47	ICBP	0,0000	0,0000	0,0000
48	INDF	0,0016	0,0016	0,0017
49	MLBI	0,0000	0,0000	0,0000
50	MYOR	0,0025	0,0025	0,0025
51	ROTI	0,0000	0,0000	0,0000
52	SKLT	0,0082	0,0082	0,0082
53	STTP	0,0033	0,0033	0,0033
54	ULTJ	0,0034	0,0035	0,0036
55	GGRM	0,0067	0,0067	0,0067
56	HMSP	0,0000	0,0000	0,0000
57	WIIM	0,0062	0,0062	0,0062
58	DVLA	0,0000	0,0000	0,0000
59	KAEF	0,0000	0,0000	0,0000
60	KLBF	0,0000	0,0000	0,0000
61	MERK	0,0000	0,0000	0,0000
62	PYFA	0,0030	0,0030	0,0030
63	SIDO	0,0000	0,0000	0,0000
64	TSPC	0,0000	0,0000	0,0000
65	ADES	0,0000	0,0000	0,0000
66	TCID	0,0013	0,0013	0,0013
67	UNVR	0,0000	0,0000	0,0000
68	CINT	0,0062	0,0062	0,0066

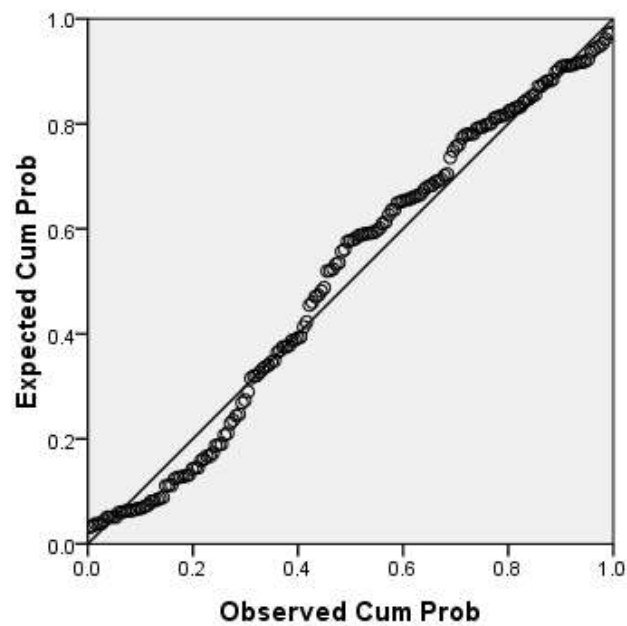
Lampiran 21

Hasil Output SPSS

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
SD LABA	179	.26	.42	.3482	.03412
CURRENT	179	.89	2.43	1.5092	.42307
KM	179	.00	.09	.0341	.03563
DPR	179	.00	1.00	.4374	.28800
Valid N (listwise)	179				

Normal P-P Plot of Regression Standardized Residual
Dependent Variable: DPR



Hasil Uji Kolmogorov-Smirnov
One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		179
Normal Parameters ^a	Mean	.0000000
	Std. Deviation	.27632230
Most Extreme Difference	Absolute	.085
	Positive	.070
	Negative	-.085
Kolmogorov-Smirnov Z		1.138
Asymp. Sig. (2-tailed)		.150

a. Test distribution is Normal

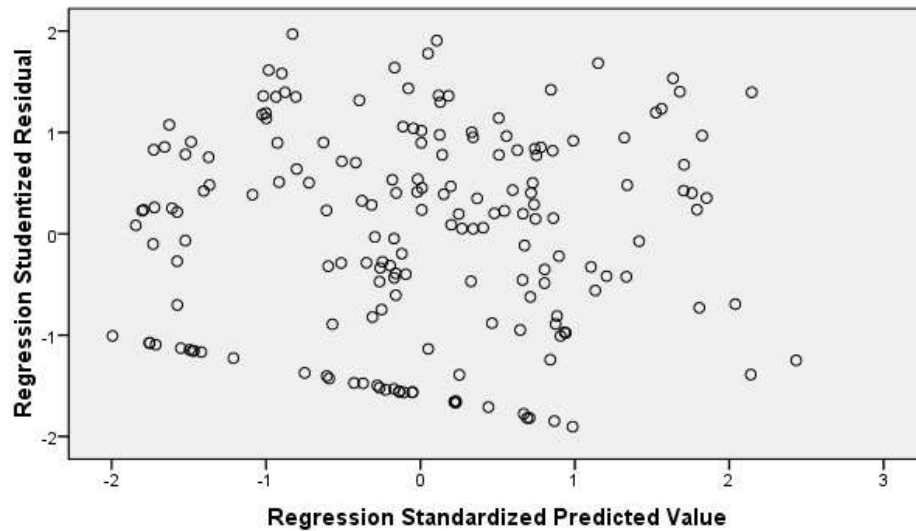
Hasil Uji Multikolinieritas
Coefficients^(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.302	.227		1.330	.185		
	SD LABA	-.177	.613	-.021	-.289	.773	.998	1.002
	CURRENT	.161	.049	.236	3.254	.001	.996	1.004
	KM	-1.351	.588	-.167	-2.297	.023	.994	1.006

Hasil Uji Heteroskedastisitas

Scatterplot

Dependent Variable: DPR



Hasil Uji Autokorelasi Model Summary^(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.282 ^a	.079	.064	.27868	1.854

Hasil Uji Regresi Linier Berganda Coefficients^(a)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.302	.227		1.330	.185
	SD LABA	-.177	.613	-.021	-.289	.773
	CURRENT	.161	.049	.236	3.254	.001
	KM	-1.351	.588	-.167	-2.297	.023

Hasil Uji t
Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.302	.227		1.330	.185
	SD LABA	-.177	.613	-.021	-.289	.773
	CURRENT	.161	.049	.236	3.254	.001
	KM	-1.351	.588	-.167	-2.297	.023

Hasil Uji F
ANOVA^b

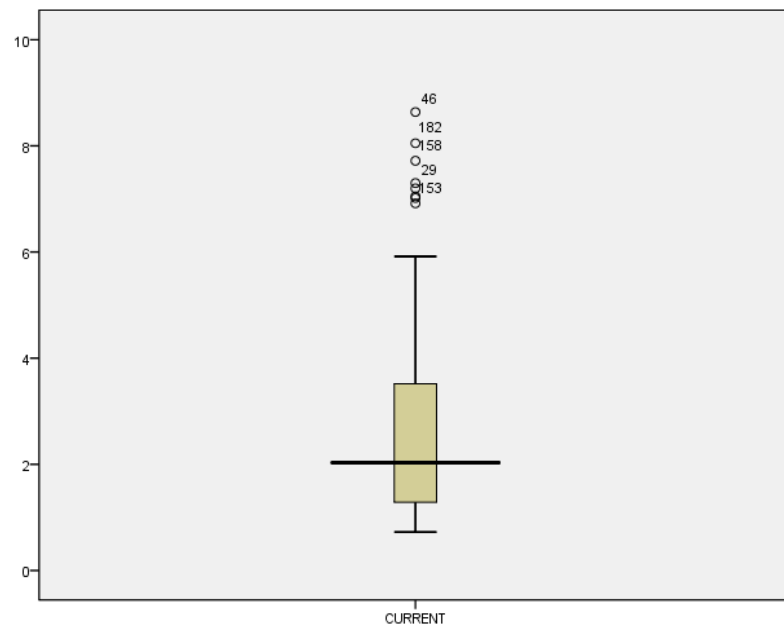
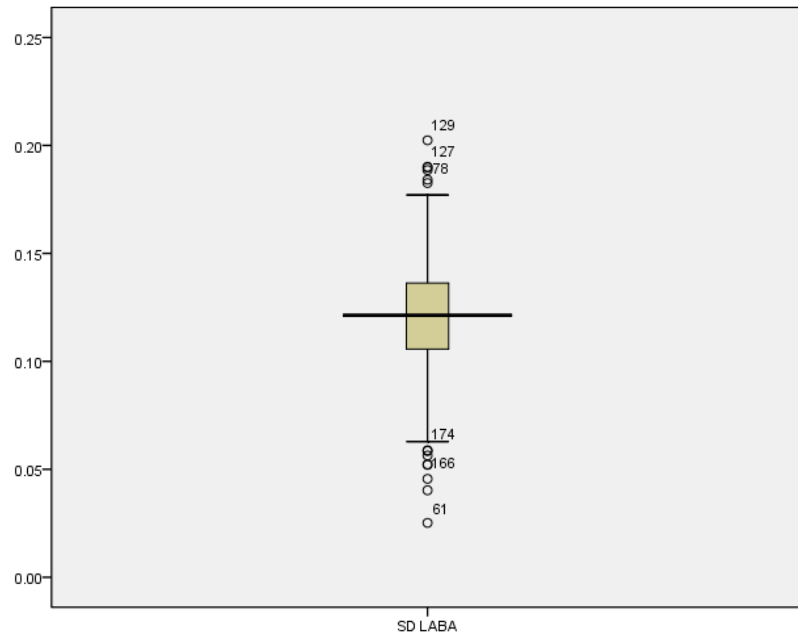
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.173	3	.391	5.036	.002 ^a
	Residual	13.591	175	.078		
	Total	14.764	178			

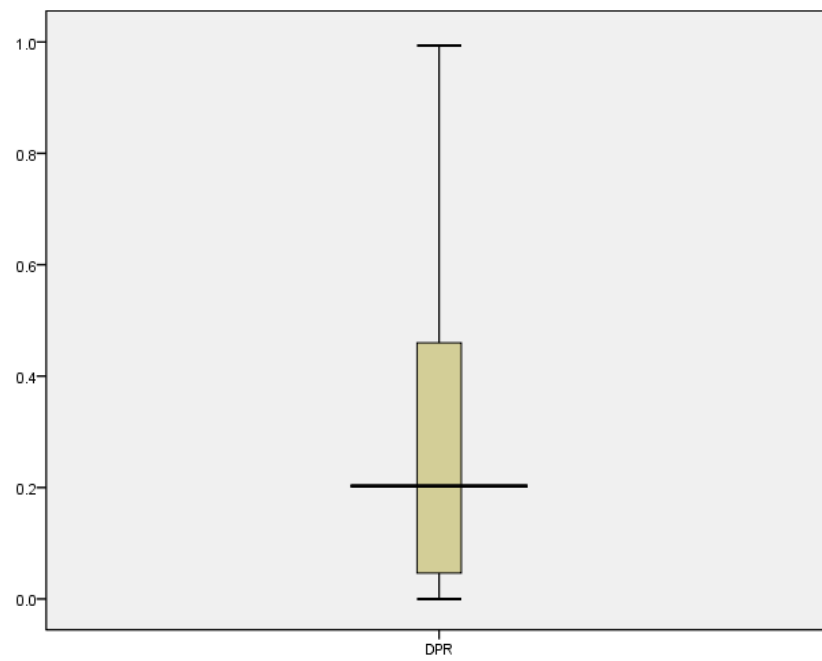
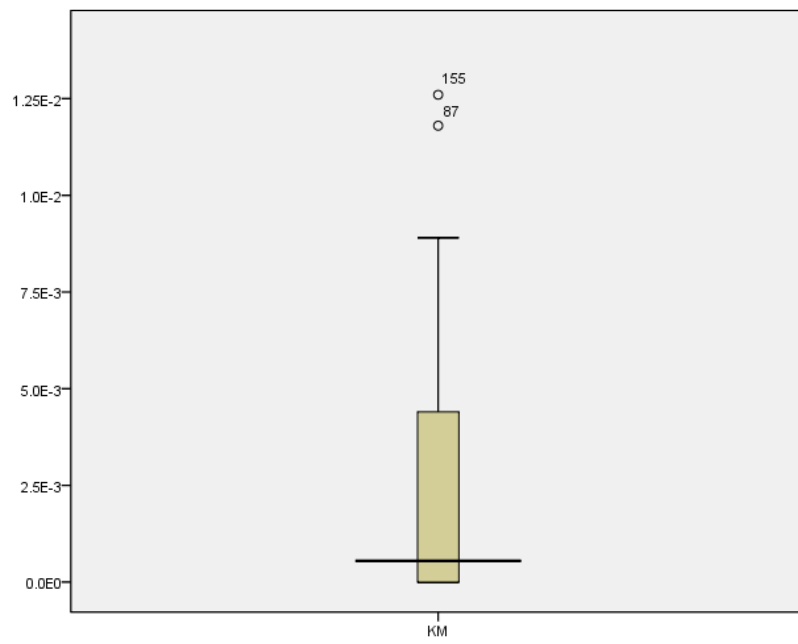
Hasil Uji Koefisien Determinasi (R²)

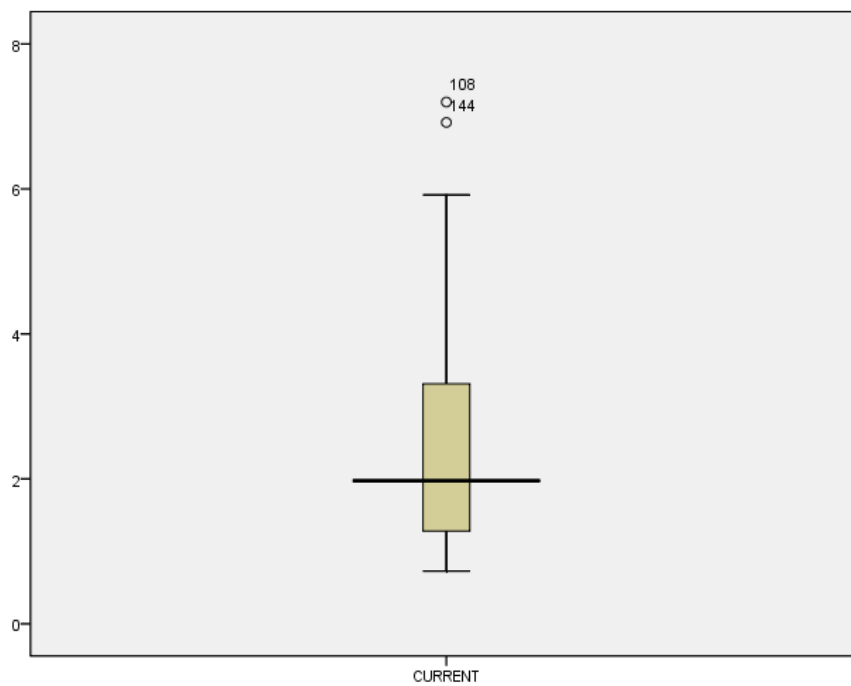
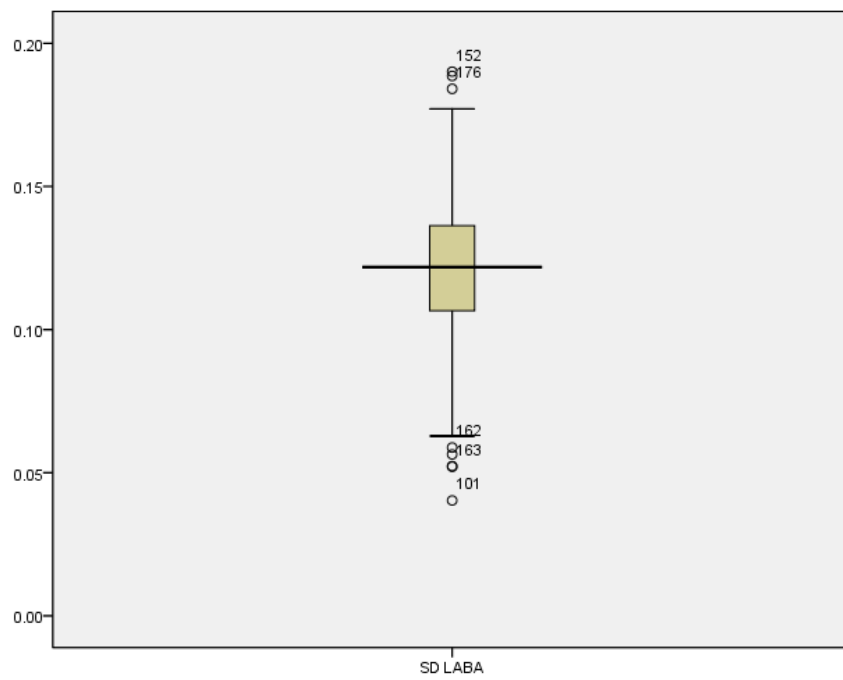
Model Summary^b

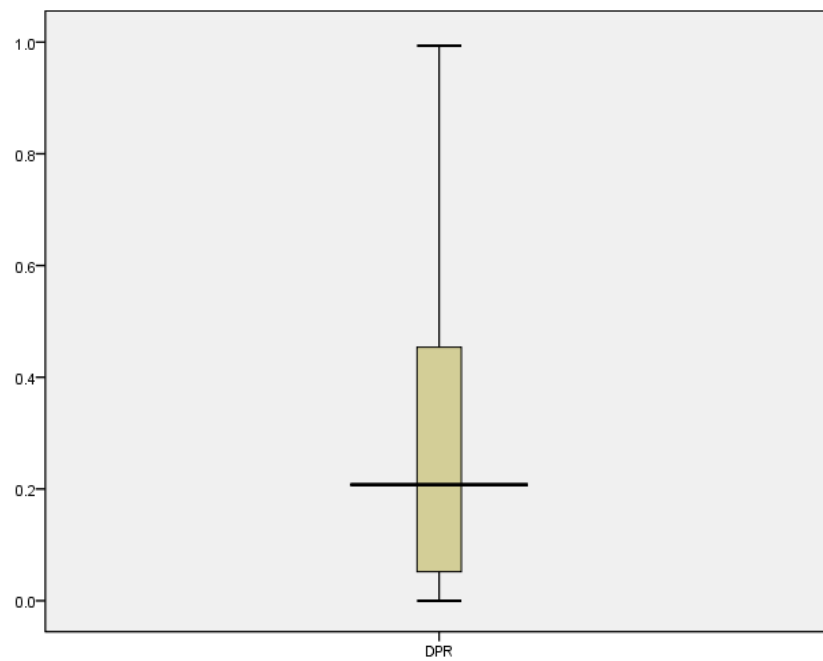
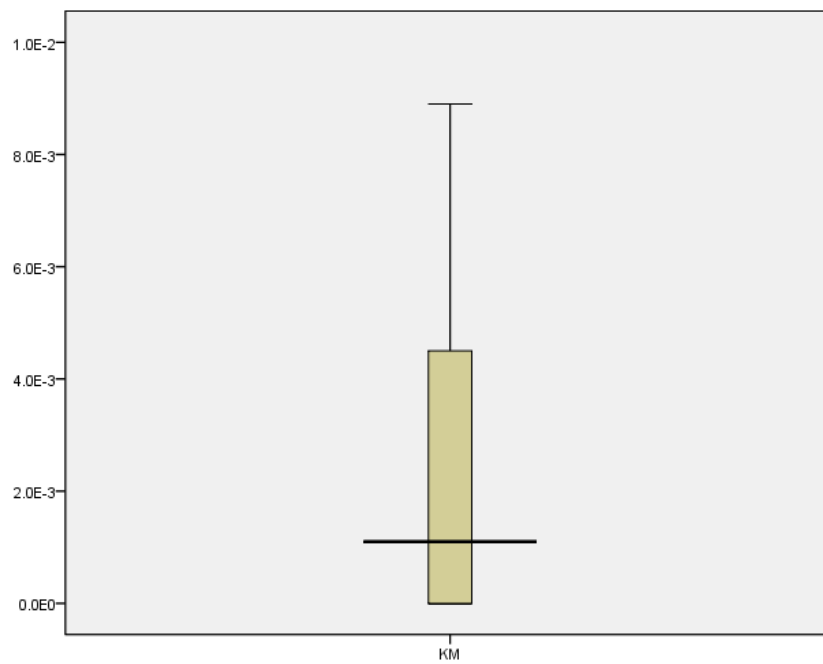
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.282 ^a	.079	.064	.27868

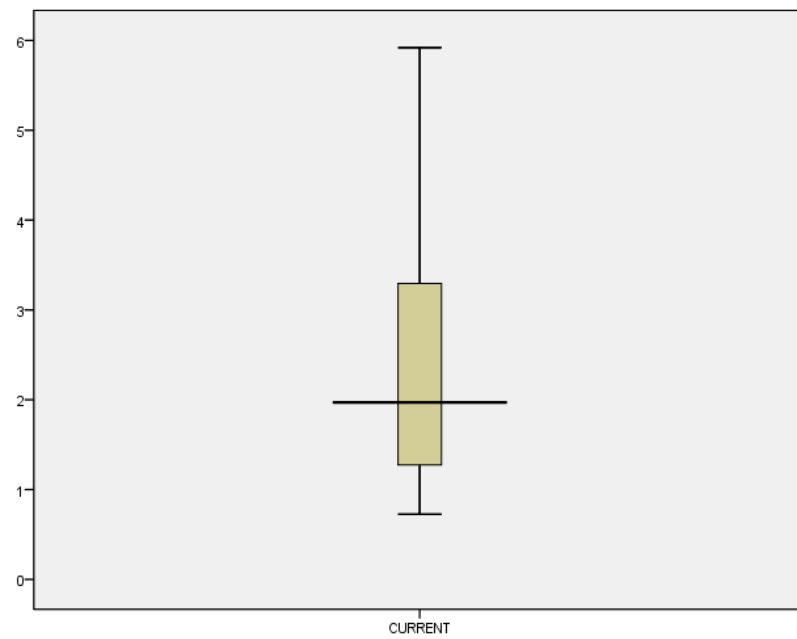
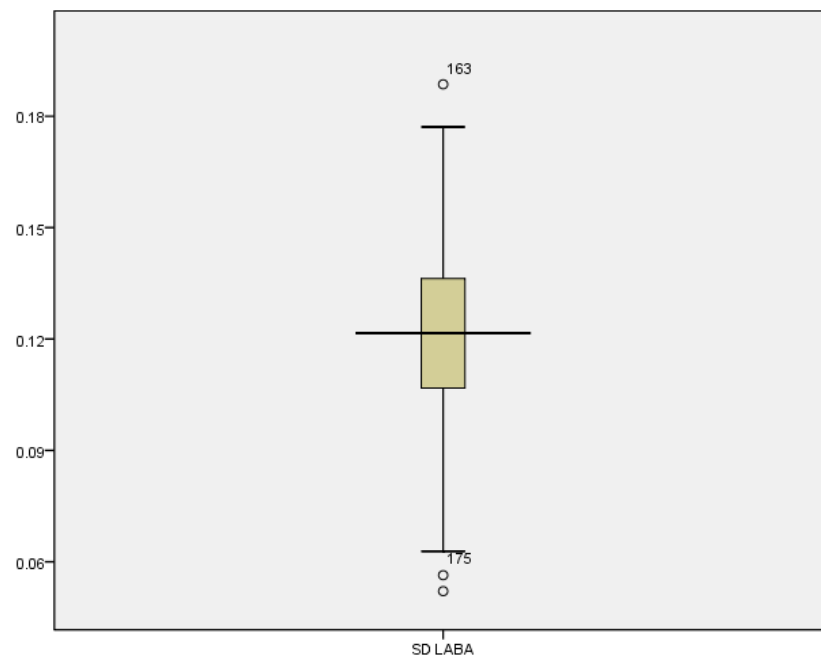
Hasil Uji Outlier Menggunakan Boxplot

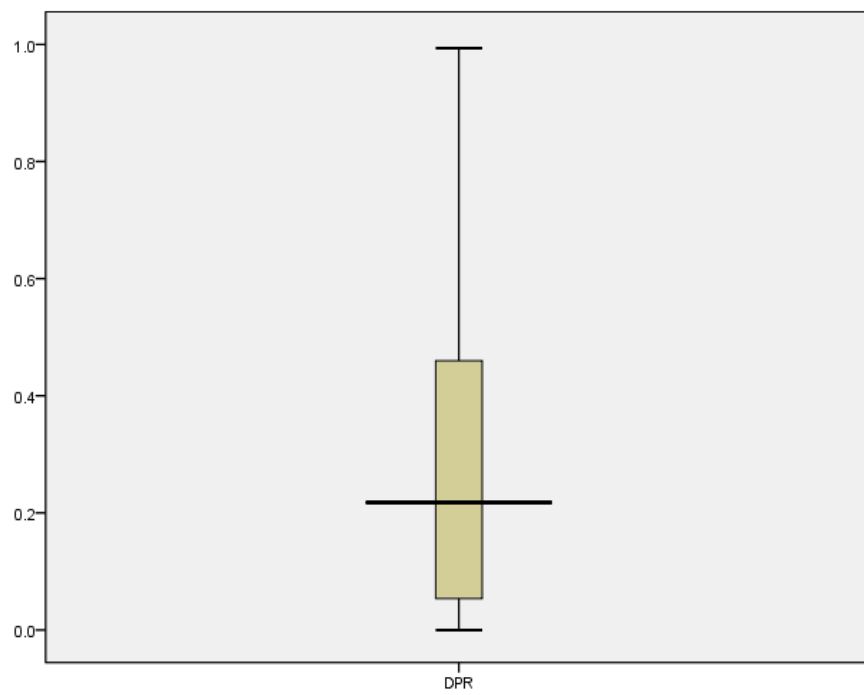
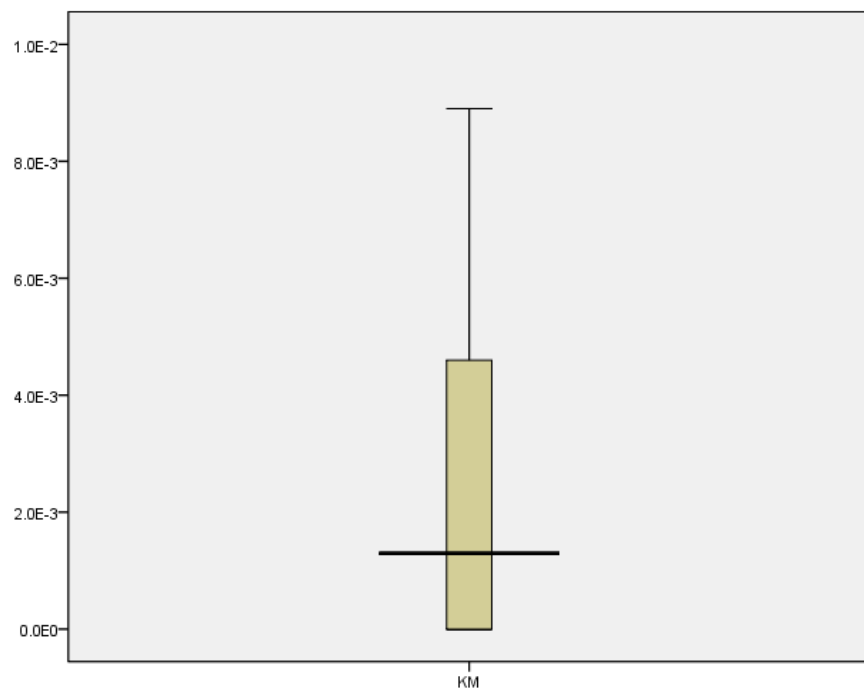


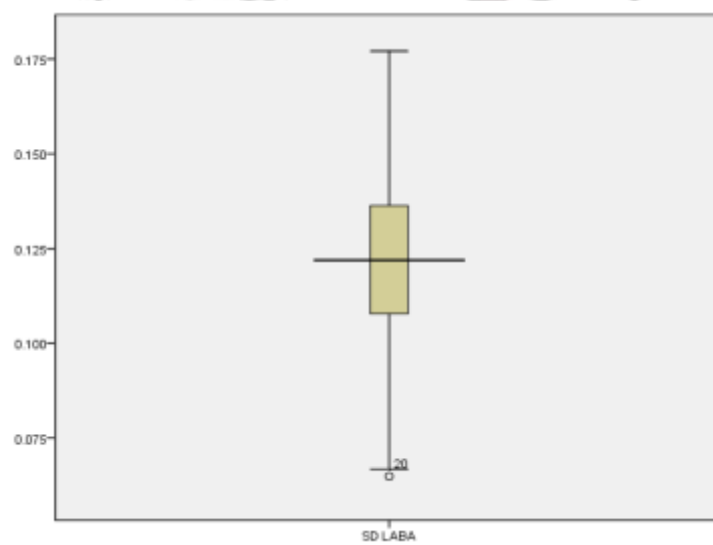
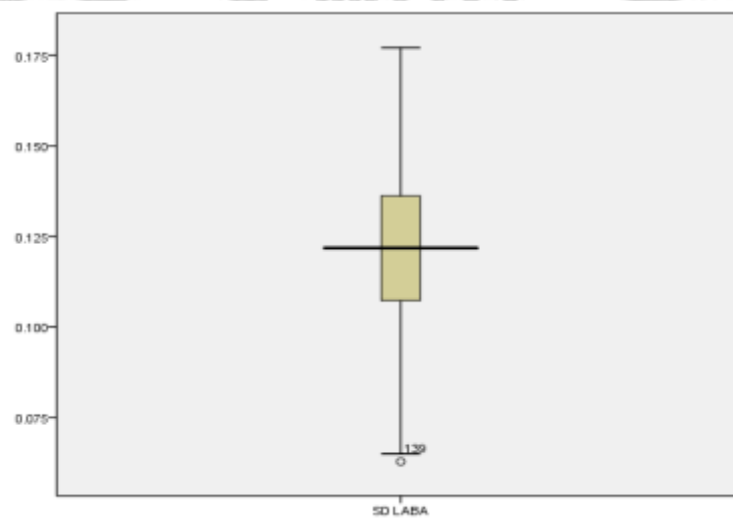
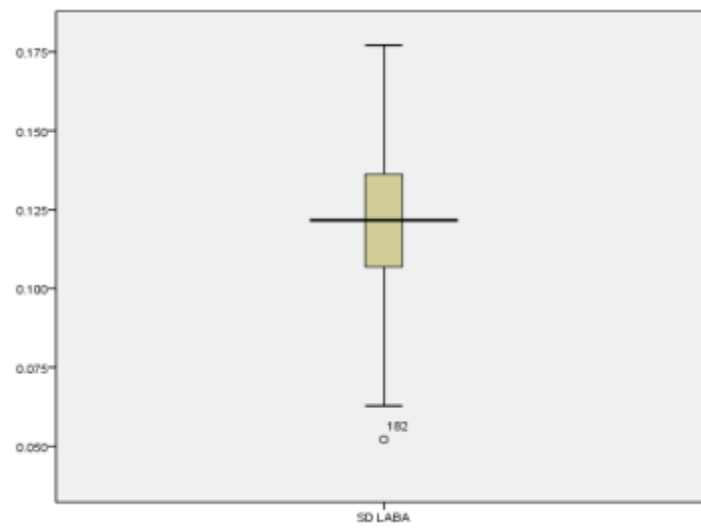


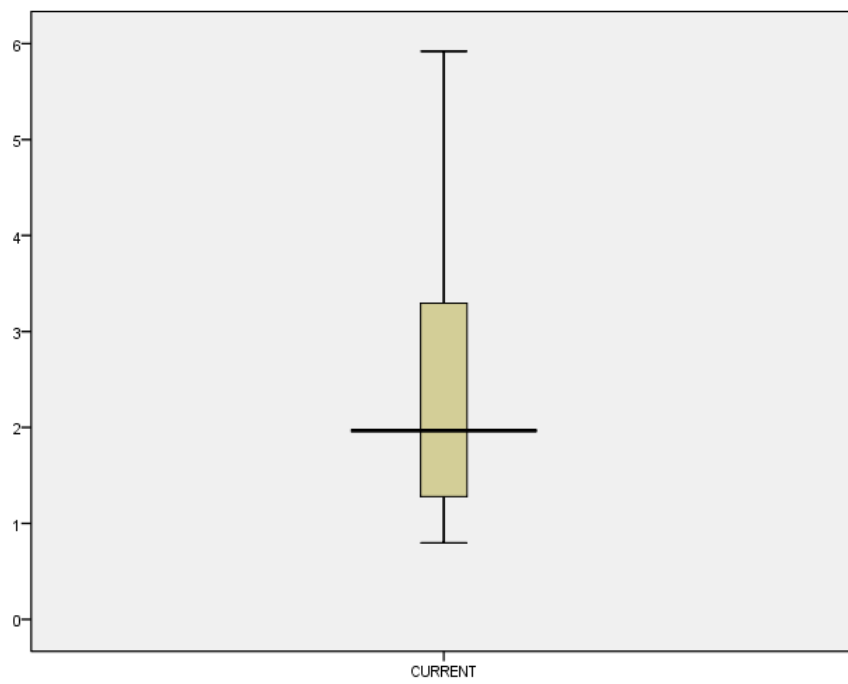
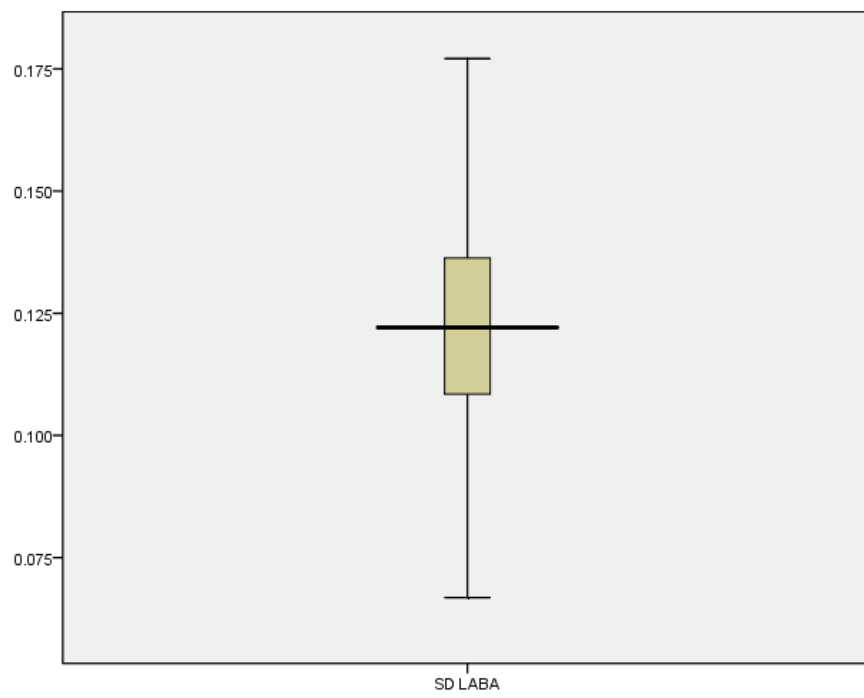


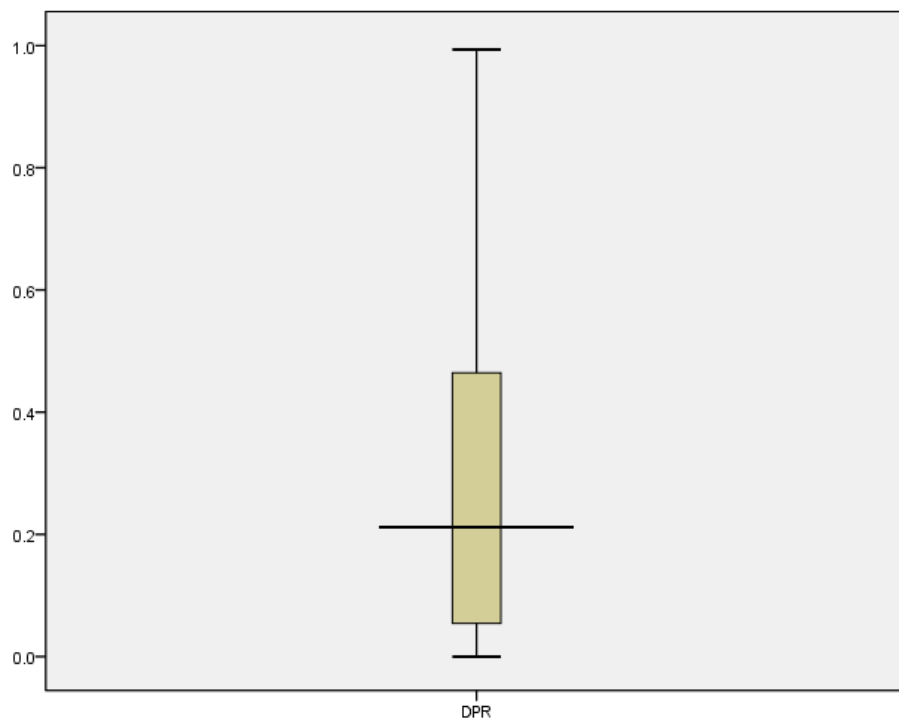
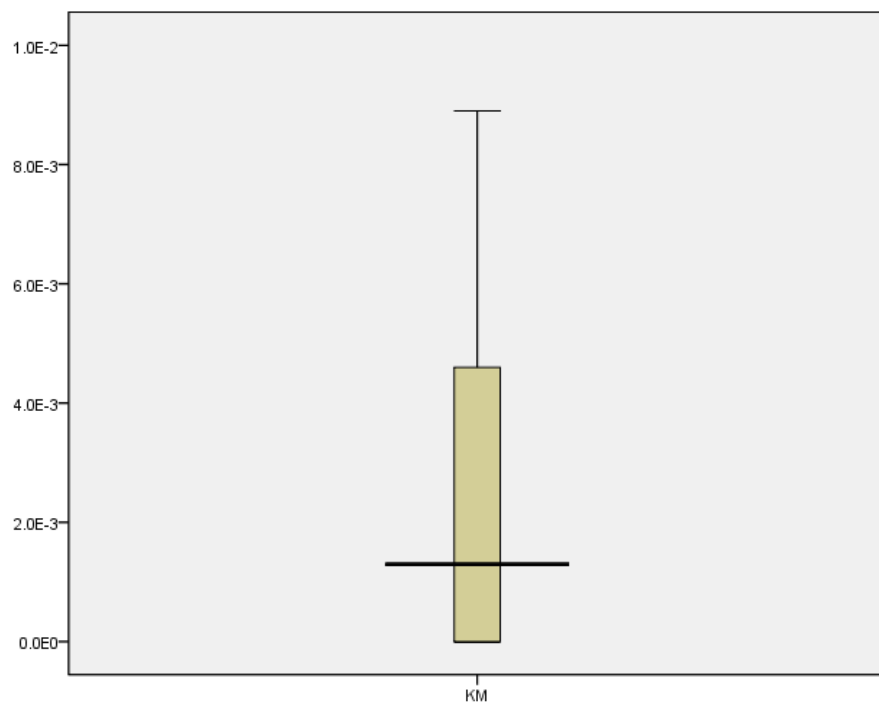












Lampiran 22

Surat Keterangan Bebas Plagiasi

 **PUSAT BISNIS DAN KERJASAMA**
UNIVERSITAS MUHAMMADIYAH GRESIK



SURAT KETERANGAN BEBAS PLAGIAT

Saya yang bertanda tangan di bawah ini menyatakan nama yang di bawah ini:

Nama : Merry Dwi Lestari
NIM : 170302070
Fakultas / Prodi : Ekonomi dan Bisnis/ Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
Judul Skripsi : Pengaruh Stabilitas Laba, Likuiditas, dan Kepemilikan Manajerial terhadap Kebijakan Dividen

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Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Gresik, 18 Januari 2021
Kepala Pusat Bisnis & Kerjasama FEB UMG


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NIP: 03111709201

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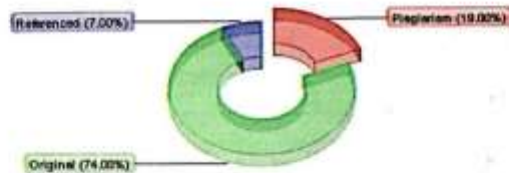
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**DAFTAR PERBAIKAN SKRIPSI UJIAN TINGKAT SARJANA (S-1)
SEMESTER GASAL 2020 / 2021**

Nama Penyaji : Merry Dwi Lestari
NIM : 170302070
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 28 Januari 2021
Penguj i : Syaiful, S.E., MM

No.	Uraian	Halaman
1.	Kata hubungan bisa diganti pengaruh	18
2.	Analisis dari tabel 4.2	39
3.	Penambahan kata pada judul 4.4.1	58
4.	Kesimpulan dibuat 1.2.3 bukan paragraf	62

Keterangan :

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2. Waktu perbaikan maksimal 1 (satu) bulan, Sejak dilakukan ujian.

Mengetahui,
Penguji

Syaiful, S.E., MM



Nama Penyaji : Merry Dwi Lestari
NIM : 170302070
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 28 Januari 2021
Penguji II : Muhammad Aulfa, S.E., M.SA

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Muhammad Ayfa, S.E., M.SA



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Program Studi : Akuntansi
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Pembimbing I

Dr. Mu'minatus Sholichah, Dra., Ec., M.Si

Lampiran 24

Persetujuan Revisi Skripsi


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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Merry Dwi Lestari
NIM : 170302070
Program Studi : Akuntansi
Judul Skripsi : Pengaruh Stabilitas Laba, Likuiditas dan Kepemilikan Manajerial Terhadap Kebijakan Dividen

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Dr. Mu'minatun Sholichah, Dra.,Ec.,M.Si		1 8/2/21
2. -	2	2
3. Syaitul, S.E., MM		3 4/2/21
4. Muhammad Aulfa, S.E., MSA		4 5/2/21

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

Lampiran 25

Berita Acara Ujian Sidang Skripsi



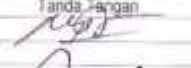
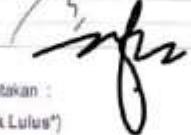
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Nomer : 065/II.3.UMG/Akun/E/2021

Pada hari ini **Kamis**, Tanggal **26 Januari 2021**, pukul **09.00 - 10.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa	:	Merry Dwi Lestari
NIM	:	170302070
Judul Skripsi	:	Pengaruh Stabilitas Laba, Likuiditas dan Kepemilikan Manajerial Terhadap Kebijakan Dividen
Dosen Pembimbing I	:	Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si
Dosen Pembimbing II	:	-
Penguji I	:	Syaiful, S.E., MM
Penguji II	:	Muhammad Aulfa, S.E., M.SA

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si	Ketua	
2	-	Sekretaris	
3	Syaiful, S.E., MM	Anggota	
4	Muhammad Aulfa, S.E., M.SA	Anggota	

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Mengotahui,
Ketua Program Studi,
Syaiful, S.E., MM

Gresik, 28 Januari 2021,
Ketua Tim Penguji,

Dr. Mu'minatus Sholichah, Dra.,Ec.

Catatan :
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