



LAMPIRAN - LAMPIRAN

Lampiran 1

Daftar Penentuan Sampel Perusahaan Manufaktur 2017 – 2019

NO	KODE	NAMA PERUSAHAAN	KRITERIA				SAMPSEL
			1	2	3	4	
1	ADES	PT. Akasha Wira International Tbk	✓	✓	✓	✓	✓
2	ADMG	PT. Polychem Indonesia Tbk	✓	✓	-	-	X
3	AKPI	PT. Argha Karya Prima Industri Tbk	✓	✓	✓	✓	✓
4	ALDO	Alkindo Naratama Tbk	✓	✓	-	-	X
5	ALKA	Alaskan Industrindo Tbk	✓	-	-	-	X
6	ALMI	Alumindo Light Metal Industry Tbk	✓	✓	-	-	X
7	ALTO	PT. Banyan Tirta Tbk	✓	✓	-	-	X
8	AMFG	PT. Asahimas Flat Glass Tbk	✓	✓	-	-	X
9	APLI	PT. Asiaplast Industries Tbk	✓	✓	-	-	X
10	ARGO	PT. Argo Pantes Tbk	✓	✓	-	-	X
11	ARNA	PT. Arwana Citramulia Tbk	✓	✓	✓	✓	✓
12	ASII	PT. Astra International Tbk	✓	✓	✓	✓	✓
13	AUTO	PT. Astra Otoparts Tbk	✓	✓	✓	✓	✓
14	BAJA	PT. Saranacental Bajatama Tbk	✓	✓	-	-	X
15	BATA	PT. Sepatu Bata Tbk	✓	-	-	-	X
16	BELL	PT. Trisula Textile Industries Tbk	✓	✓	✓	✓	✓
17	BIMA	PT. Primarindo Asia Infrastructure Tbk	✓	✓	✓	✓	✓
18	BOLT	PT. Garuda Metallindo Tbk	✓	✓	✓	✓	✓
19	BRAM	PT. Indo Kordsa Tbk	✓	✓	✓	-	X
20	BRPT	PT. Barito Pasific Tbk	✓	-	-	-	X
21	BTEK	PT. Bumi Teknokultura Unggul Tbk	✓	✓	-	-	X
22	BTON	PT. Betonjaya Manunggal Tbk	✓	✓	✓	✓	✓
23	BUDI	PT. Budi Starch & Sweetener Tbk	✓	✓	✓	✓	✓
24	CAKK	PT. Cahayaputra Asa Keramik Tbk.	✓	-	-	-	X
25	CAMP	PT. Campina Ice Ccream Industry Tbk	✓	✓	✓	✓	✓
26	CEKA	PT. Wilmar Cahaya Indonesia Tbk, PT	✓	✓	✓	✓	✓
27	CINT	PT. Chitose International Tbk, PT	✓	✓	✓	✓	✓
28	CLEO	PT. Sariguna Primatirta Tbk	✓	✓	✓	✓	✓
29	CPIN	PT. Charoen Pokphand Indonesia Tbk	✓	✓	✓	✓	✓
30	CTBN	PT. Citra Turbindo Tbk	✓	✓	-	-	X
31	DLTA	PT. Delta Jakarta Tbk	✓	✓	✓	✓	✓
32	DVLA	PT. Darya Variao Laboratoria Tbk	✓	✓	✓	✓	✓
33	EKAD	PT. Ekadharma International Tbk	✓	✓	✓	✓	✓
34	ERTX	Eratex Djaja Tbk	✓	✓	-	-	X
35	ESTI	Ever Shine Tex Tbk	✓	✓	-	-	X
36	FASW	PT. Fajar Surya Wisesa Tbk	✓	✓	✓	✓	✓
37	FOOD	Sentra Food Indonesia Tbk, PT	✓	-	-	-	X
38	GDST	PT. Gunawan Dianjaya Steel Tbk	✓	✓	-	-	X
39	GDYR	PT. Goodyear Indonesia Tbk	✓	✓	-	-	X
40	GGRM	PT. Gudang Garam Tbk	✓	✓	✓	✓	✓
41	GMFI	PT. Garuda Maintenance Facility Aero Asia Tbk	✓	✓	-	-	X
42	GOOD	Garudafood Putra Putri Jaya Tbk, PT	✓	-	-	-	X
43	HDTX	Panasia Indo Resources Tbk	✓	✓	-	-	X
44	HMSP	PT. Handjaya Mandala Sampoerna Tbk	✓	✓	✓	✓	✓
45	HOKI	PT. Buyunng Poetra Sembada Tbk	✓	✓	✓	✓	✓
46	HRTA	PT. Hartadinata Abadi Tbk	✓	✓	✓	✓	✓
47	ICBP	PT. Indofood CBP Sukses Makmur Tbk, PT	✓	-	-	-	X

48	IGAR	PT. Champion Pasific Indonesia Tbk	✓	✓	✓	✓	✓
49	IIKP	Inti Agri Resources Tbk	✓	✓	-	-	X
50	IMAS	PT. Indomobil Sukses International Tbk	✓	✓	-	-	X
51	IMPC	PT. Impack Pratama Industri Tbk	✓	✓	✓	✓	✓
52	INAF	PT. Indofarma (Persero) Tbk	✓	-	-	-	X
53	INAI	PT. Indal Alumunium Industry Tbk	✓	✓	✓	✓	✓
54	INCI	PT. Intanwijaya International Tbk	✓	-	-	-	X
55	INDF	PT. Indofood Sukses Makmur Tbk	✓	✓	✓	✓	✓
56	INDR	Indorama Syntetics	✓	✓	✓	-	X
57	INDS	PT. Indospring Tbk	✓	✓	✓	✓	✓
58	INKP	PT. Indah Kiat Pulp & Paper Tbk	✓	✓	✓	-	X
59	INRU	PT. Toba Pulp Lestari Tbk	✓	-	-	-	X
60	INTP	PT. Indocement Tunggul Prakasa Tbk	✓	✓	✓	✓	✓
61	IPOL	PT. Indopoly Swakarsa Industry Tbk	✓	✓	✓	-	X
62	ISSP	Pt. Steel Pipe Industry Of Indonesia Tbk	✓	✓	✓	✓	✓
63	JECC	PT. Jembo Cable Company Tbk	✓	✓	✓	✓	✓
64	JKSW	PT. Jakarta Kyoei Steel WorksTbk	✓	✓	-	-	X
65	JPFA	PT. Japfa Comfeed Indonesia Tbk	✓	✓	✓	✓	✓
66	JSKY	PT. Sky Energy Indonesia Tbk	✓	✓	✓	✓	✓
67	KAEF	PT. Kimia Farma (Persero) Tbk	✓	✓	✓	✓	✓
68	KBLI	PT. KMI Wire And Cable Tbk	✓	✓	✓	✓	✓
69	KBLM	PT. Kabelindo Murni Tbk	✓	✓	✓	✓	✓
70	KDSI	PT. Kedawung Setia Industrial Tbk	✓	✓	✓	✓	✓
71	KIAS	PT. Keramik Indonesia Asosiasi Tbk	✓	✓	-	-	X
72	KICI	PT. Kedaung Indah Can Tbk, PT	✓	✓	-	-	X
73	KINO	PT. Kino Indonesia Tbk	✓	✓	✓	✓	✓
74	KLBF	PT. Kalbe Farma Tbk	✓	✓	✓	✓	✓
75	LION	PT. Lion Metal Works Tbk	✓	✓	✓	✓	✓
76	LMPI	Langgeng Makmur Industry Tbk, PT	✓	✓	-	-	X
77	LMSH	Lionmesh Prima Tbk	✓	✓	-	-	X
78	LPIN	PT. Multi Prima Sejahtera Tbk	✓	-	-	-	X
79	MAIN	PT. Malindo Feedmill Tbk	✓	✓	✓	✓	✓
80	MARK	PT. Mark Dynamics Indonesia Tbk	✓	✓	✓	✓	✓
81	MASA	PT. Multistrada Arah Sarana Tbk	✓	✓	-	-	X
82	MBTO	PT. Martina Berto Tbk	✓	✓	-	-	X
83	MDKI	PT. Emdeki Utama Tbk	✓	✓	✓	✓	✓
84	MGNA	Magna Investama Mandiri Tbk	✓	✓	-	-	X
85	MLBI	PT. Multi Bintang Indonesia Tbk	✓	✓	✓	✓	✓
86	MLIA	Mulia Industrindo Tbk	✓	-	-	-	X
87	MOLI	Madusari Murni Indah	✓	-	-	-	X
88	MRAT	Mustika Ratu Tbk	✓	✓	-	-	X
89	MYTX	PT. Asia Pacific Investama Tbk	✓	-	-	-	X
90	NIKL	Pelat Timah Nusantara Tbk	✓	✓	-	-	X
91	PANI	Pratama Abadi Nusa Industri Tbk, PT	✓	-	-	-	X
92	PBID	Panca Budi Idaman Tbk	✓	✓	✓	✓	✓
93	PBRX	Pan Brothers Tbk	✓	-	-	-	X
94	PCAR	Prima Cakralawa Abadi Tbk	✓	✓	-	-	X
95	PEHA	Phapros Tbk,PT	✓	-	-	-	X

96	PICO	PT. Pelangi Indah Canindo Tbk	✓	✓	✓	✓	✓
97	POLY	PT. Asia Pacific Fibers Tbk	✓	✓	-	-	X
98	PRAS	Prima Alloy Steel Universal tbk	✓	✓	-	-	X
99	PSDN	Prashida Aneka Niaga Tbk, PT	✓	✓	-	-	X
100	PTSN	Sat Nusapersada Tbk	✓	✓	✓	-	X
101	PYFA	Pyridam Farma	✓	✓	✓	✓	✓
102	RMBA	PT. Bentoel Internasional Investama Tbk	✓	✓	-	-	X
103	ROTI	PT. Nippon Indosari Corpindo Tbk	✓	✓	✓	✓	✓
104	SCCO	PT. Supreme Cable Manufacturing and Comm	✓	✓	✓	✓	✓
105	SIDO	PT. Industri Jamu Dan Farmasi Sido Muncul T	✓	-	-	-	X
106	SIPD	Siearad Produce Tbk	✓	✓	-	-	X
107	SKLT	PT. Sekar Laut Tbk	✓	✓	✓	✓	✓
108	SMBR	PT. Semen Baturaja (Persero) Tbk	✓	✓	✓	✓	✓
109	SMCB	Solusi Bangun Indonesia Tbk	✓	✓	-	-	X
110	SMGR	PT. Semen Indonesia (Persero) Tbk	✓	✓	✓	✓	✓
111	SMSM	PT. Selamat Sempurna Tbk	✓	✓	✓	✓	✓
112	SPMA	Suparma Tbk	✓	✓	✓	✓	✓
113	SRIL	PT. Sri Rejeki Isman Tbk	✓	✓	✓	-	X
114	SRSN	PT. Indo Acidatama Tbk	✓	✓	✓	✓	✓
115	SSTM	Sunson Textile Manufacturer Tbk	✓	✓	-	-	X
116	STAR	Star Petrochem Tbk	✓	✓	✓	✓	✓
117	STTP	Siantar Top Tbk, PT	✓	✓	✓	✓	✓
118	SULI	SLJ Global Tbk	✓	✓	-	-	X
119	SWAT	Sriwahana Adityakarta Tbk	✓	-	-	-	X
120	TBLA	PT. Tunas Baru Lambung Tbk	✓	✓	-	-	X
121	TBMS	Tembaga Mulia Semanan Tbk	✓	✓	✓	-	X
122	TCID	PT. Mandom Indonesia Tbk	✓	✓	✓	✓	✓
123	TDPM	Tridomain Performance Material Tbk	✓	-	-	-	X
124	TFCO	Tifico Fiber Indonesia Tbk	✓	✓	-	-	X
125	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk	✓	✓	✓	-	X
126	TOTO	PT. Surya Toto Indoensia	✓	✓	✓	✓	✓
127	TPIA	PT. Chandra Asri Petrochemical Tbk	✓	-	-	-	X
128	TRIS	PT. Trisula International Tbk	✓	✓	✓	✓	✓
129	TRST	PT. Sentosa Tbk	✓	✓	✓	✓	✓
130	TSPC	PT. Tempo Scan Pasific Tbk	✓	✓	✓	✓	✓
131	ULTJ	PT. Ultrajaya Milk Industry and Trading Comp	✓	✓	✓	✓	✓
132	UNIC	PT. Unggul Indah Cahaya Tbk	✓	✓	✓	-	X
133	UNIT	PT. Nusantara Inti Corpora Tbk	✓	✓	✓	✓	X
134	UNVR	PT. Unilever Indonesia Tbk	✓	✓	✓	✓	✓
135	VOKS	Voksel Electric Tbk	✓	-	-	-	X
136	WIIM	Wismilak Inti Makmur Tbk	✓	✓	✓	✓	✓
137	WOOD	PT. integra Indocabinet Tbk	✓	✓	✓	✓	✓
138	WSBP	Waskita Beton Precast Tbk	✓	✓	✓	✓	✓
139	WTON	PT. Wijaya Karya Beton Tbk	✓	✓	✓	✓	✓
140	YPAS	PT. Yanaprima Hastapersada Tbk	✓	✓	-	-	X
141	ZONE	Mega Perintis Tbk	✓	-	-	-	X
TOTAL			141	118	78	68	68

Lampiran 2

Sampel Penelitian

NO	Kode	Nama Perusahaan	NO	Kode	Nama Perusahaan
1	ADES	PT. Aksara Wira International Tbk	35	KBLI	PT. KMI Wire And Cable Tbk
2	AKPI	PT. Argha Karya Prima Industri Tbk	36	KBLM	PT. Kabelindo Murni Tbk
3	ARNA	PT. Arwana Citramulia Tbk	37	KDSI	PT. Kedawung Setia Industrial Tbk
4	ASII	PT. Astra International Tbk	38	KINO	PT. Kino Indonesia Tbk
5	AUTO	PT. Astra Otoparts Tbk	39	KLBF	PT. Kalbe Farma Tbk
6	BELL	PT. Trisula Textile Industries Tbk	40	LION	PT. Lion Metal Works Tbk
7	BIMA	PT. Primarindo Asia Infrastructure Tbk	41	MAIN	PT. Malindo Feedmill Tbk
8	BOLT	PT. Garuda Metallindo Tbk	42	MARK	PT. Mark Dynamics Indonesia Tbk
9	BTON	PT. Betonjaya Manunggal Tbk	43	MDKI	PT. Emdeki Utama Tbk
10	BUDI	PT. Budi Starch & Sweetener Tbk	44	MLBI	PT. Multi Bintang Indonesia Tbk
11	CAMP	PT. Campina Ice Cream Industry Tbk	45	PBID	PT. Panca Budi Idaman Tbk
12	CEKA	PT. Wilmar Cahaya Indonesia Tbk	46	PICO	PT. Pelangi Indah Canindo Tbk
13	CINT	PT. Chitose International Tbk	47	PYFA	PT. Pyridam Farma Tbk
14	CLEO	PT. Sariguna Primatirta Tbk	48	ROTI	PT. Nippon Indosaei Corpindo Tbk
15	CPIN	PT. Charoen Pokphand Indonesia Tbk	49	SCCO	PT. Supreme Cable Manufacturing and Commerce
16	DLTA	PT. Delta Djakarta Tbk	50	SKLT	PT. Sekar Laut Tbk
17	DVLA	PT. Darya Varia Laboratoria Tbk	51	SMBR	PT. Semen Baturaja (Prsero) Tbk
18	EKAD	PT. Ekadharma International Tbk	52	SMGR	PT. Semen Indonesia (Persero) Tbk
19	FASW	PT. Fajar Surya Wisesa Tbk	53	SMSM	PT. Selamat Sempurna Tbk
20	GGRM	PT. Gudang Garam Tbk	54	SPMA	PT. Suparma Tbk
21	HMSP	PT. Handjaya Mandala Sampoerna Tbk	55	SRSN	PT. Indo Acidatama Tbk
22	HOKI	PT. Buyung Poetra Sembada Tbk	56	STAR	PT. Star Petrochem Tbk
23	HRTA	PT. Hartadinata Abadi Tbk	57	STTP	PT. Siantar Top Tbk
24	IGAR	PT. Champion Pasific Indonesia Tbk	58	TCID	PT. Mandom Indonesia Tbk
25	IMPC	PT. Impack Pratama Industri Tbk	59	TOTO	PT. Surya Toto Indonesia
26	INAI	PT. Indal Aluminium Industry Tbk	60	TRIS	PT. Trisula International Tbk
27	INDF	PT. Indofood Sukses Makmur Tbk	61	TRST	PT. Sentosa Tbk
28	INDS	PT. Indospring Tbk	62	TSPC	PT. Tempo Scan Pasific Tbk
29	INTP	PT. Indocement Tunggal Prakasa Tbk	63	ULTJ	PT. Ultrajaya Milk Industry and Trading
30	ISSP	PT. Steel Pipe Industry Of Indonesia Tbk	64	UNVR	PT. Unilever Indonesia Tbk
31	JECC	PT. Jembo Cable Company Tbk	65	WIIM	PT. Wisnilak Inti Makmur Tbk
32	JPFA	PT. Japfa Comfeed Indonesia Tbk	66	WOOD	PT. Integra Indocabinet Tbk
33	JSKY	PT. Sky Energy Indonesia Tbk	67	WSBP	PT. Waskita Beton Precast Tbk
34	KAEF	PT. Kinia Farma (Persero) Tbk	68	WTON	PT. Wijaya Karya Beton Tbk

Lampiran 3

Perhitungan Leverage

No.	Kode	2017		LEV 2017	2018		LEV 2018	2019		LEV 2019
		Total Hutang (Liabilitas)	Total Aset		Total Hutang (Liabilitas)	Total Aset		Total Hutang (Liabilitas)	Total Aset	
1	ADES	417.225.000.000	840.236.000.000	0,497	399.361.000.000	881.275.000.000	0,453	254.438.000.000	822.375.000.000	0,309
2	AKPI	1.618.713.342.000	2.745.325.833.000	0,590	1.836.576.739.000	3.070.410.492.000	0,598	1.531.819.965.000	2.776.775.756.000	0,552
3	ARNA	571.946.769.034	1.601.346.561.573	0,357	556.309.556.626	1.652.905.985.730	0,337	622.355.306.743	1.799.137.069.343	0,346
4	ASII	139.317.000.000.000	295.646.000.000.000	0,471	170.348.000.000.000	344.711.000.000.000	0,494	165.195.000.000.000	351.958.000.000.000	0,469
5	AUTO	4.003.233.000.000	14.762.309.000.000	0,271	4.626.013.000.000	15.889.648.000.000	0,291	4.365.175.000.000	16.015.709.000.000	0,273
6	BELL	225.085.797.613	465.965.155.745	0,483	254.764.081.931	514.962.171.773	0,495	313.831.656.893	590.884.444.113	0,531
7	BIMA	173.964.702.574	89.327.328.853	1,947	179.038.284.760	98.190.640.859	1,823	182.048.878.564	246.536.771.775	0,738
8	BOLT	468.122.101.794	1.188.798.795.362	0,394	574.341.524.938	1.312.376.999.120	0,438	504.884.505.918	1.265.912.330.625	0,399
9	BTON	28.862.718.117	183.501.650.442	0,157	34.207.731.081	217.362.960.011	0,157	46.327.027.431	230.561.123.774	0,201
10	BUDI	1.744.756.000.000	2.939.456.000.000	0,594	2.166.496.000.000	3.392.980.000.000	0,639	1.714.449.000.000	2.999.767.000.000	0,572
11	CAMP	373.272.941.443	1.211.184.522.659	0,308	118.853.215.128	1.004.275.813.783	0,118	122.136.752.135	1.057.529.235.985	0,115
12	CEKA	489.592.257.434	1.392.636.444.501	0,352	192.308.466.864	1.168.956.042.706	0,165	261.784.845.240	1.393.079.542.074	0,188
13	CINT	94.304.081.659	476.577.841.605	0,198	102.703.457.308	491.382.035.136	0,209	131.822.380.207	521.493.784.876	0,253
14	CLEO	362.948.247.159	660.917.775.322	0,549	198.455.391.702	833.933.861.594	0,238	478.844.867.695	1.245.144.303.719	0,385
15	CPIN	8.819.768.000.000	24.522.593.000.000	0,360	8.253.944.000.000	27.645.118.000.000	0,299	8.281.441.000.000	29.353.041.000.000	0,282
16	DLTA	196.197.372.000	1.340.842.765.000	0,146	239.353.356.000	1.523.517.170.000	0,157	212.420.390.000	1.425.983.722.000	0,149
17	DVLA	524.586.078.000	1.640.886.147.000	0,320	482.559.876.000	1.682.821.739.000	0,287	523.881.726.000	1.829.960.714.000	0,286
18	EKAD	133.949.920.707	796.767.646.172	0,168	128.684.953.153	853.267.454.400	0,151	115.690.798.743	968.234.349.565	0,119
19	FASW	6.081.574.204.386	9.369.891.776.775	0,649	6.676.781.411.219	10.965.118.708.784	0,609	6.059.395.120.910	10.751.992.944.302	0,564
20	GGRM	24.572.266.000.000	66.759.930.000.000	0,368	23.963.934.000.000	69.097.219.000.000	0,347	27.716.516.000.000	78.647.274.000.000	0,352
21	HMSP	9.028.078.000.000	43.141.063.000.000	0,209	11.244.167.000.000	46.602.420.000.000	0,241	15.223.076.000.000	50.902.806.000.000	0,299
22	HOKI	100.983.030.820	576.963.542.579	0,175	195.678.977.792	758.846.556.031	0,258	207.108.590.481	848.676.035.300	0,244
23	HRTA	421.931.875.525	1.418.447.342.330	0,297	444.308.333.455	1.537.031.552.479	0,289	1.099.943.156.591	2.311.190.054.987	0,476
24	IGAR	71.075.842.431	513.022.591.574	0,139	87.283.567.361	570.197.810.698	0,153	80.669.409.164	617.594.780.669	0,131
25	IMPC	1.005.656.523.820	2.294.677.493.483	0,438	997.975.486.781	2.370.198.817.803	0,421	1.092.845.023.431	2.501.132.856.219	0,437

26	INAI	936.511.874.370	1.213.916.545.120	0,771	1.096.799.666.849	1.400.683.598.096	0,783	893.625.998.063	1.212.894.403.676	0,737
27	INDF	41.182.764.000.000	87.939.488.000.000	0,4683	46.620.996.000.000	96.537.796.000.000	0,483	41.996.071.000.000	96.198.559.000.000	0,437
28	INDS	289.798.419.319	1.434.617.337.849	0,202	288.105.732.114	2.482.337.567.967	0,116	262.135.613.148	2.834.422.741.208	0,092
29	INTP	4.307.169.000.000	28.863.676.000.000	0,1492	4.566.973.000.000	27.788.562.000.000	0,164	4.627.488.000.000	27.707.749.000.000	0,167
30	ISSP	3.428.424.000.000	6.269.365.000.000	0,5469	3.578.654.000.000	6.494.070.000.000	0,551	3.325.841.000.000	6.424.507.000.000	0,518
31	JECC	1.380.623.870.000	1.927.985.352.000	0,7161	1.472.379.829.000	2.081.620.993.000	0,707	1.132.622.125.000	1.888.753.850.000	0,600
32	JPFA	11.293.242.000.000	21.088.870.000.000	0,536	12.823.219.000.000	23.038.028.000.000	0,557	13.736.841.000.000	25.185.009.000.000	0,545
33	JSKY	328.152.478.066	432.298.300.093	0,759	328.990.353.598	567.956.245.715	0,579	317.636.274.640	536.005.715.165	0,593
34	KAEF	3.523.628.217.406	6.096.148.972.533	0,578	6.103.967.587.830	9.460.427.317.681	0,645	10.939.950.304	18.352.877.132	0,596
35	KBLI	1.227.014.231.702	3.013.760.616.985	0,407	1.213.840.888.147	3.244.821.647.076	0,374	1.174.014.083.315	3.556.474.711.037	0,330
36	KBLM	443.770.270.269	1.235.198.847.468	0,359	476.887.194.322	1.298.358.478.375	0,367	436.010.329.994	1.284.437.358.420	0,339
37	KDSI	842.752.226.515	1.328.291.727.616	0,634	836.245.435.111	1.391.416.464.512	0,601	645.444.999.358	1.253.650.408.375	0,515
38	KINO	1.182.424.339.165	3.237.595.219.274	0,365	1.405.264.079.012	3.592.164.205.408	0,391	1.992.902.779.331	4.695.764.958.883	0,424
39	KLBF	2.722.207.633.646	16.616.239.416.335	0,164	2.851.611.349.015	18.146.206.145.369	0,157	3.559.144.386.553	20.264.726.862.584	0,176
40	LION	229.630.859.719	681.937.947.736	0,337	221.022.066.026	696.192.628.101	0,317	219.318.262.582	688.017.892.312	0,319
41	MAIN	2.371.092.779.000	4.072.245.477.000	0,582	2.344.198.361.000	4.335.844.455.000	0,541	2.537.250.235.000	4.648.577.041.000	0,546
42	MARK	60.755.709.610	227.599.573.294	0,267	80.342.456.509	318.080.326.465	0,253	142.230.988.429	441.254.067.741	0,322
43	MDKI	104.988.000.000	867.451.000.000	0,121	82.613.000.000	914.065.000.000	0,09	89.397.000.000	923.795.000.000	0,097
44	MLBI	1.445.173.000.000	2.510.078.000.000	0,576	1.721.965.000.000	2.889.501.000.000	0,596	1.750.943.000.000	2.896.950.000.000	0,604
45	PBID	503.770.336.000	1.823.684.761.000	0,276	751.597.581.000	2.295.734.967.000	0,327	670.694.230.000	2.338.919.728.000	0,287
46	PICO	440.555.207.507	726.238.957.745	0,607	553.371.264.957	852.932.442.585	0,649	825.976.696.232	1.127.616.056.633	0,732
47	PYFA	50.707.930.330	159.563.931.041	0,318	68.129.603.054	187.057.163.854	0,364	66.060.214.687	190.786.208.250	0,346
48	ROTI	1.739.467.993.982	4.559.573.709.411	0,381	1.476.909.260.772	4.393.810.380.883	0,336	1.589.486.465.854	4.682.083.844.951	0,339
49	SCCO	1.286.017.105.712	4.014.244.589.706	0,320	1.254.447.340.790	4.165.195.478.857	0,301	1.259.634.682.555	4.400.655.628.146	0,286
50	SKLT	328.714.435.982	636.284.210.210	0,517	408.037.718.435	747.293.725.435	0,546	410.463.595.860	790.845.543.826	0,519

51	SMBR	1.647.477.388.000	5.060.337.247.000	0,326	2.064.408.447.000	5.538.079.503.000	0,373	2.088.977.112.000	5.571.270.204.000	0,375
52	SMGR	18.524.450.664.000	48.963.502.966.000	0,378	18.419.594.705.000	51.155.890.227.000	0,36	43.915.143.000	79.807.067.000	0,550
53	SMSM	615.157.000.000	2.443.341.000.000	0,252	650.926.000.000	2.801.203.000.000	0,232	664.678.000.000	3.106.981.000.000	0,214
54	SPMA	980.123.282.608	2.175.660.855.114	0,450	1.103.266.115.558	2.282.845.632.924	0,483	994.592.156.971	2.372.130.750.775	0,419
55	SRSN	237.220.555.000	652.726.454.000	0,363	208.989.195.000	686.777.211.000	0,304	262.646.295.000	779.246.858.000	0,337
56	STAR	124.422.750.504	614.705.038.056	0,202	124.601.429.706	615.956.006.710	0,202	89.794.451.847	579.813.156.839	0,155
57	STTP	957.660.374.836	2.342.432.443.196	0,409	984.801.863.078	2.631.189.810.030	0,374	733.556.075.974	2.881.563.083.954	0,255
58	TCID	503.480.853.006	2.361.807.189.430	0,213	472.680.346.662	2.445.143.511.801	0,193	532.048.803.777	4.551.192.620.939	0,117
59	TOTO	1.132.699.218.954	2.826.490.815.501	0,401	967.642.637.307	289.711.979.044	3,34	994.204.688.438	2.918.467.252.139	0,341
60	TRIS	188.736.733.204	544.968.319.987	0,346	276.789.437.347	633.014.281.325	0,437	486.632.660.751	1.147.246.311.331	0,424
61	TRST	1.357.336.438.524	3.332.905.936.010	0,407	2.047.516.971.004	4.284.901.587.126	0,478	2.174.561.951.424	4.349.022.887.689	0,500
62	TSPC	2.352.891.899.876	7.434.900.309.021	0,316	2.457.126.989.832	7.869.975.060.326	0,312	2.581.733.610.850	8.372.769.580.743	0,308
63	ULTJ	978.185.000.000	5.186.940.000.000	0,189	780.915.000.000	5.555.871.000.000	0,141	953.283.000.000	6.608.422.000.000	0,144
64	UNVR	13.733.025.000.000	18.906.413.000.000	0,726	11.944.837.000.000	19.522.970.000.000	0,612	15.367.509.000.000	20.649.371.000.000	0,744
65	WIIM	247.620.731.930	1.225.712.093.041	0,202	250.337.111.893	1.255.573.914.558	0,199	266.351.031.079	1.299.521.608.556	0,205
66	WOOD	1.930.378.027.661	3.843.002.133.341	0,502	2.138.457.892.658	4.588.497.407.410	0,466	2.811.776.373.408	5.515.384.761.490	0,510
67	WSBP	7.602.892.583.336	14.919.548.673.755	0,510	7.340.075.399.350	15.222.388.589.814	0,482	8.014.571.097.975	16.149.121.684.330	0,496
68	WTON	4.320.040.750.958	7.067.976.095.043	0,611	5.744.966.289.467	8.881.778.299.672	0,647	6.829.449.147.200	10.337.895.087.207	0,661



Lampiran 4

Perhitungan Profitability

No.	Kode	2017		PROF 2017	2018		PROF 2018	2019		PROF 2019
		Laba Bersih	Penjualan		Laba Bersih	Penjualan		Laba Bersih	Penjualan	
1	ADES	38.242.000.000	814.490.000.000	0,047	52.958.000.000	804.302.000.000	0,066	83.885.000.000	834.330.000.000	0,101
2	AKPI	13.333.970.000	2.064.857.643.000	0,006	64.226.271.000	2.387.420.036.000	0,027	54.335.268.000	2.251.123.299.000	0,024
3	ARNA	122.183.909.643	1.732.985.361.870	0,071	158.207.798.602	1.971.478.070.171	0,080	217.675.239.509	2.151.801.131.686	0,101
4	ASII	23.165.000.000.000	206.057.000.000.000	0,112	27.372.000.000.000	239.205.000.000.000	0,114	26.621.000.000.000	237.166.000.000.000	0,112
5	AUTO	547.781.000.000	13.549.857.000.000	0,040	680.801.000.000	15.356.381.000.000	0,044	816.971.000.000	15.444.775.000.000	0,053
6	BELL	14.950.959.786	446.128.910.614	0,034	24.022.782.725	561.373.657.827	0,043	23.213.651.840	714.325.706.006	0,032
7	BIMA	12.538.097.901	153.713.878.373	0,082	3.789.729.800	146.138.557.283	0,026	145.335.537.132	126.478.581.670	1,149
8	BOLT	97.270.954.076	1.047.701.082.078	0,093	75.738.099.614	1.187.195.058.022	0,064	51.492.605.525	1.206.818.443.326	0,043
9	BTON	11.379.927.212	88.010.862.980	0,129	27.812.712.161	117.489.192.060	0,237	1.367.612.129	122.325.708.570	0,011
10	BUDI	45.691.000.000	2.510.578.000.000	0,018	50.467.000.000	2.647.193.000.000	0,019	64.021.000.000	3.003.768.000.000	0,021
11	CAMP	43.421.734.614	944.837.322.446	0,046	61.947.295.689	961.136.629.003	0,064	76.758.829.457	1.028.952.947.818	0,075
12	CEKA	107.420.886.839	4.257.738.486.908	0,025	92.649.656.775	3.629.327.583.372	0,026	215.459.200.242	3.120.937.098.980	0,069
13	CINT	29.648.261.092	373.955.852.243	0,079	13.554.152.161	370.390.736.433	0,037	7.221.065.916	411.783.729.013	0,018
14	CLEO	50.173.730.829	614.677.561.202	0,082	63.261.732.474	831.104.026.853	0,076	130.756.461.708	1.088.679.619.907	0,120
15	CPIN	2.496.787.000.000	49.367.386.000.000	0,051	4.551.485.000.000	53.957.604.000.000	0,084	3.632.174.000.000	58.634.502.000.000	0,062
16	DLTA	279.772.635.000	777.308.328.000	0,360	338.129.985.000	893.006.350.000	0,379	317.815.177.000	827.136.727.000	0,384
17	DVLA	162.249.293.000	1.575.647.308.000	0,103	200.651.968.000	1.699.657.296.000	0,118	221.783.249.000	1.813.020.278.000	0,122
18	EKAD	76.195.665.729	643.591.823.505	0,118	74.045.187.763	739.578.860.399	0,100	77.402.572.552	758.299.364.555	0,102
19	FASW	595.868.198.714	7.337.185.138.762	0,081	1.405.367.771.073	9.938.310.691.326	0,141	968.833.390.696	8.268.503.880.196	0,117
20	GGRM	7.755.347.000.000	83.305.925.000.000	0,093	7.793.068.000.000	95.707.663.000.000	0,081	10.880.704.000.000	110.523.819.000.000	0,098
21	HMSP	12.670.534.000.000	99.091.484.000.000	0,128	13.538.418.000.000	106.741.891.000.000	0,127	13.721.513.000.000	106.055.176.000.000	0,129
22	HOKI	47.964.112.940	1.209.215.316.632	0,040	90.195.136.265	1.430.785.280.985	0,063	103.723.133.972	1.653.031.823.505	0,063
23	HRTA	110.301.225.571	2.482.758.909.609	0,044	123.393.863.438	2.745.593.297.236	0,045	149.990.636.636	3.235.522.159.813	0,046
24	IGAR	72.376.683.136	761.926.952.217	0,095	44.672.438.405	777.316.506.801	0,057	60.836.752.751	776.541.441.414	0,078
25	IMPC	91.303.491.940	1.193.054.430.825	0,077	105.523.929.164	1.395.298.815.177	0,076	93.145.200.039	1.495.759.701.262	0,062

26	INAI	38.651.704.520	980.285.748.450	0,039	40.463.141.352	1.130.297.518.656	0,036	33.558.115.185	1.216.136.763.334	0,028
27	INDF	5.145.063.000.000	70.186.618.000.000	0,073	4.961.851.000.000	73.394.728.000.000	0,068	5.902.729.000.000	76.592.955.000.000	0,077
28	INDS	113.639.539.901	1.967.982.902.772	0,058	110.686.883.366	2.400.062.227.790	0,046	101.465.560.351	2.091.491.715.532	0,049
29	INTP	1.859.818.000.000	14.431.211.000.000	0,129	1.145.937.000.000	15.190.283.000.000	0,075	1.835.305.000.000	15.939.348.000.000	0,115
30	ISSP	8.634.000.000	3.662.810.000.000	0,002	48.741.000.000	4.467.590.000.000	0,011	185.694.000.000	4.885.875.000.000	0,038
31	JECC	83.355.370.000	2.184.518.893.000	0,038	88.428.879.000	3.207.579.964.000	0,028	144.970.437.000	2.926.098.892.000	0,050
32	JPFA	1.107.810.000.000	29.602.688.000.000	0,037	2.253.201.000.000	34.012.965.000.000	0,066	1.883.857.000.000	36.743.561.000.000	0,051
33	JSKY	22.678.036.896	416.328.740.296	0,054	23.702.405.812	424.705.152.035	0,056	13.992.249.619	382.769.688.315	0,037
34	KAEF	331.707.917.461	6.127.479.369.403	0,054	401.792.808.948	7.636.245.960.236	0,053	15.890.439.000	9.400.535.476.000	0,002
35	KBLI	3.186.704.707.526	358.974.051.474	8,877	235.651.063.203	4.239.937.390.001	0,056	394.950.161.188	4.500.555.248.155	0,088
36	KBLM	43.994.949.645	1.215.476.677.995	0,036	40.675.096.628	1.243.465.775.218	0,033	38.648.269.147	1.149.120.504.681	0,034
37	KDSI	68.965.208.549	2.245.519.457.754	0,031	76.761.902.211	2.327.951.625.610	0,033	64.090.903.507	2.234.941.096.110	0,029
38	KINO	109.696.001.798	31.360.637.269.263	0,003	150.116.045.042	3.611.694.059.699	0,042	515.603.339.649	4.678.868.638.822	0,110
39	KLBF	2.453.251.410.604	20.182.120.166.616	0,122	2.497.261.964.757	21.074.306.186.027	0,118	2.537.601.823.645	22.633.476.361.038	0,112
40	LION	9.282.943.009	349.690.796.141	0,027	14.679.673.993	424.128.420.727	0,035	926.463.199	372.489.022.926	0,002
41	MAIN	48.698.329.000	5.441.395.835.000	0,009	284.246.878.000	6.705.892.735.000	0,042	152.425.111.000	7.454.920.083.000	0,020
42	MARK	47.057.392.499	239.786.317.679	0,196	81.905.439.662	325.472.602.675	0,252	88.002.544.533	361.544.998.431	0,243
43	MDKI	47.099.000.000	368.174.000.000	0,128	33.788.000.000	399.193.000.000	0,085	32.859.000.000	349.579.000.000	0,094
44	MLBI	1.322.067.000.000	3.389.736.000.000	0,390	1.224.807.000.000	3.649.615.000.000	0,336	1.206.059.000.000	3.711.405.000.000	0,325
45	PBID	230.873.968.000	3.490.087.264.000	0,066	297.628.915.000	4.353.287.585.000	0,068	323.626.619.000	4.632.864.612.000	0,070
46	PICO	16.824.380.227	747.064.722.530	0,023	15.730.408.346	776.045.443.574	0,020	7.487.452.045	770.100.690.837	0,010
47	PYFA	7.127.402.168	223.002.490.278	0,032	8.447.447.988	250.445.853.364	0,034	9.342.718.039	247.114.772.587	0,038
48	ROTI	135.364.021.139	2.491.100.179.560	0,054	127.171.436.363	2.766.545.866.684	0,046	236.518.357.420	3.337.022.314.624	0,071
49	SCCO	269.730.298.809	4.440.404.595.541	0,061	253.995.332.656	5.160.182.004.111	0,049	303.593.922.331	5.701.072.391.797	0,053
50	SKLT	22.970.715.348	914.188.759.779	0,025	31.954.131.252	1.045.029.834.378	0,031	44.943.627.900	1.281.116.255.236	0,035

51	SMBR	146.648.432.000	1.551.524.990.000	0,095	76.074.721.000	1.995.807.528.000	0,038	30.073.855.000	1.999.516.771.000	0,015
52	SMGR	2.043.025.914.000	27.813.664.176.000	0,073	3.085.704.236.000	30.687.625.970.000	0,101	2.371.233.000	40.368.107.000	0,059
53	SMSM	555.388.000.000	3.339.964.000.000	0,166	633.550.000.000	3.933.353.000.000	0,161	638.676.000.000	3.935.811.000.000	0,162
54	SPMA	92.280.117.234	2.093.137.904.266	0,044	82.232.722.269	2.389.268.903.462	0,034	131.005.670.940	2.514.161.429.045	0,052
55	SRSN	17.698.567.000	521.481.727.000	0,034	38.735.092.000	600.986.872.000	0,064	42.829.128.000	684.464.392.000	0,063
56	STAR	595.726.798	114.496.159.735	0,005	173.591.040	131.833.235.355	0,001	1.951.111.404	78.512.610.966	0,025
57	STTP	216.024.079.834	2.825.409.180.889	0,076	255.088.886.019	2.826.957.323.397	0,090	482.590.522.840	3.512.509.168.853	0,137
58	TCID	179.126.382.068	2.706.394.847.919	0,066	173.049.442.756	2.648.754.344.347	0,065	145.149.344.561	2.804.151.670.769	0,052
59	TOTO	278.935.804.544	2.171.861.931.164	0,128	346.692.796.102	2.228.260.379.884	0,156	140.597.500.915	2.056.096.661.320	0,068
60	TRIS	14.198.889.550	773.806.956.330	0,018	19.665.074.694	860.682.351.001	0,023	23.236.898.190	1.478.735.205.373	0,016
61	TRST	38.199.681.742	2.354.938.016.436	0,016	63.193.899.099	2.630.918.557.954	0,024	38.911.968.283	2.566.094.747.992	0,015
62	TSPC	557.339.581.996	9.565.462.045.199	0,058	540.378.145.887	10.088.118.830.780	0,054	595.154.912.874	10.993.842.057.747	0,054
63	ULTJ	711.681.000.000	4.874.559.000.000	0,146	701.607.000.000	5.472.882.000.000	0,128	1.035.865.000.000	6.241.419.000.000	0,166
64	UNVR	7.004.562.000.000	41.204.510.000.000	0,170	9.109.445.000.000	41.802.073.000.000	0,218	7.392.837.000.000	42.922.563.000.000	0,172
65	WIIM	40.589.790.851	1.476.427.090.781	0,027	51.142.850.919	1.405.384.153.405	0,036	27.328.091.481	1.393.574.099.760	0,020
66	WOOD	171.431.807.795	1.734.702.205.527	0,099	242.010.106.249	2.101.477.235.890	0,115	218.064.313.042	2.136.286.045.964	0,102
67	WSBP	1.000.330.150.510	7.104.157.901.230	0,141	1.103.472.788.182	8.000.149.423.527	0,138	806.148.752.926	7.467.175.916.375	0,108
68	WTON	340.458.859.391	5.362.263.237.778	0,063	486.640.174.453	6.930.628.258.854	0,070	510.711.733.403	7.083.384.467.587	0,072



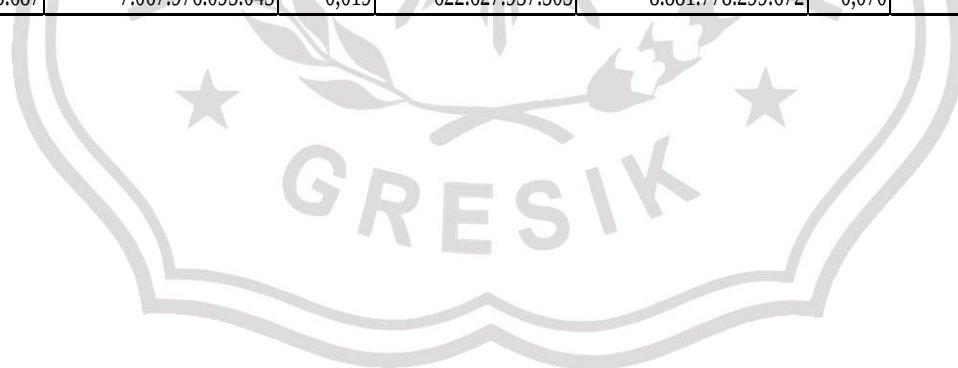
Lampiran 5

Perhitungan Likuidity

No.	Kode	2017		LIK 2017	2018		LIK 2018	2019		LIK 2019
		Modal Kerja	Total Aset		Modal Kerja	Total Aset		Modal Kerja	Total Aset	
1	ADES	49.356.000.000	840.236.000.000	0,059	101.741.000.000	881.275.000.000	0,115	175.929.000.000	822.375.000.000	0,214
2	AKPI	41.746.126.000	2.745.325.833.000	0,015	18.348.244.000	3.070.410.492.000	0,006	84.459.541.000	2.776.775.756.000	0,030
3	ARNA	285.037.685.886	1.601.346.561.573	0,178	350.940.075.956	1.652.905.985.730	0,212	413.850.906.711	1.799.137.069.343	0,230
4	ASII	22.571.000.000.000	295.646.000.000.000	0,076	17.142.000.000.000	344.711.000.000.000	0,050	29.096.000.000.000	351.958.000.000.000	0,083
5	AUTO	2.187.039.000.000	14.762.309.000.000	0,148	1.946.984.000.000	15.889.648.000.000	0,123	2.105.550.000.000	16.015.709.000.000	0,131
6	BELL	145.436.476.749	465.965.155.745	0,312	124.363.251.571	514.962.171.773	0,241	124.456.026.207	590.884.444.113	0,211
7	BIMA	11.795.424.416	89.327.328.853	0,132	3.835.395.782	98.190.640.859	0,039	27.333.325.722	246.536.771.775	0,111
8	BOLT	367.483.529.065	1.188.798.795.362	0,309	281.227.834.545	1.312.376.999.120	0,214	294.992.608.525	1.265.912.330.625	0,233
9	BTON	112.925.858.933	183.501.650.442	0,615	145.654.575.174	217.362.960.011	0,670	147.397.214.215	230.561.123.774	0,639
10	BUDI	7.503.000.000	2.939.456.000.000	0,003	4.632.000.000	3.392.980.000.000	0,001	7.324.000.000	2.999.767.000.000	0,002
11	CAMP	809.876.712.943	1.211.184.522.659	0,669	603.358.724.641	1.004.275.813.783	0,601	666.615.934.150	1.057.529.235.985	0,630
12	CEKA	544.096.879.729	1.392.636.444.501	0,391	650.910.858.422	1.168.956.042.706	0,557	845.211.547.495	1.393.079.542.074	0,607
13	CINT	144.570.087.457	476.577.841.605	0,303	138.501.931.839	491.382.035.136	0,282	145.247.981.873	521.493.784.876	0,279
14	CLEO	27.335.861.112	660.917.775.322	0,041	77.483.170.547	833.933.861.594	0,093	35.802.563.794	1.245.144.303.719	0,029
15	CPIN	6.661.178.000.000	24.522.593.000.000	0,272	9.365.091.000.000	27.645.118.000.000	0,339	8.114.437.000.000	29.353.041.000.000	0,276
16	DLTA	1.066.891.281.000	1.340.842.765.000	0,796	1.191.928.101.000	1.523.517.170.000	0,782	1.132.217.720.000	1.425.983.722.000	0,794
17	DVLA	734.032.736.000	1.640.886.147.000	0,447	786.835.006.000	1.682.821.739.000	0,468	840.768.296.000	1.829.960.714.000	0,459
18	EKAD	322.092.365.731	796.767.646.172	0,404	370.090.938.211	853.267.454.400	0,434	416.184.748.863	968.234.349.565	0,430
19	FASW	969.063.225.024	9.369.891.776.775	0,103	519.680.015.493	10.965.118.708.784	0,047	110.259.102.999	10.751.992.944.302	0,010
20	GGRM	21.153.448.000.000	66.759.930.000.000	0,317	23.281.152.000.000	69.097.219.000.000	0,337	26.822.407.000.000	78.647.274.000.000	0,341
21	HMSP	27.697.384.000.000	43.141.063.000.000	0,642	29.037.484.000.000	46.602.420.000.000	0,623	28.969.339.000.000	50.902.806.000.000	0,569
22	HOKI	314.361.431.843	576.963.542.579	0,545	307.523.165.101	758.846.556.031	0,405	321.520.295.605	848.676.035.300	0,379
23	HRTA	964.766.439.192	1.418.447.342.330	0,680	1.042.520.839.341	1.537.031.552.479	0,678	1.977.466.322.520	2.311.190.054.987	0,856
24	IGAR	335.311.625.552	513.022.591.574	0,654	343.967.492.132	570.197.810.698	0,603	388.720.121.843	617.594.780.669	0,629
25	IMPC	867.664.003.695	2.294.677.493.483	0,378	877.808.652.198	2.370.198.817.803	0,370	695.619.999.057	2.501.132.856.219	0,278

26	INAI	6.502.028.919	1.213.916.545.120	0,005	23.997.649.880	1.400.683.598.096	0,017	64.222.016.310	1.212.894.403.676	0,053
27	INDF	10.877.636.000.000	87.939.488.000.000	0,124	2.068.516.000.000	96.537.796.000.000	0,021	6.716.583.000.000	96.198.559.000.000	0,070
28	INDS	840.453.168.565	1.434.617.337.849	0,586	916.934.124.866	2.482.337.567.967	0,369	794.760.372.055	2.834.422.741.208	0,280
29	INTP	9.404.050.000.000	28.863.676.000.000	0,326	8.390.147.000.000	27.788.562.000.000	0,302	8.956.007.000.000	27.707.749.000.000	0,323
30	ISSP	1.151.989.000.000	6.269.365.000.000	0,184	1.061.337.000.000	6.494.070.000.000	0,163	1.004.388.000.000	6.424.507.000.000	0,156
31	JECC	74.231.077.000	1.927.985.352.000	0,039	127.325.109.000	2.081.620.993.000	0,061	259.215.943.000	1.888.753.850.000	0,137
32	JPFA	6.419.685.000.000	21.088.870.000.000	0,304	5.511.332.000.000	23.038.028.000.000	0,239	5.158.134.000.000	25.185.009.000.000	0,205
33	JSKY	22.859.467.620	432.298.300.093	0,053	73.709.919.058	567.956.245.715	0,130	21.195.769.911	536.005.715.165	0,040
34	KAEF	1.292.582.767.216	6.096.148.972.533	0,212	1.595.242.244.595	9.460.427.317.681	0,169	47.353.154.000	18.352.877.132	2,580
35	KBLI	909.610.086.799	3.013.760.616.985	0,302	1.291.416.165.309	3.244.821.647.076	0,398	1.678.748.790.971	3.556.474.711.037	0,472
36	KBLM	114.416.639.165	1.235.198.847.468	0,093	140.763.841.667	1.298.358.478.375	0,108	153.607.797.708	1.284.437.358.420	0,120
37	KDSI	132.145.293.708	1.328.291.727.616	0,099	120.144.652.133	1.391.416.464.512	0,086	121.695.446.976	1.253.650.408.375	0,097
38	KINO	709.838.674.389	3.237.595.219.274	0,219	659.655.987.204	3.592.164.205.408	0,184	601.903.940.127	4.695.764.958.883	0,128
39	KLBF	7.816.614.488.863	16.616.239.416.335	0,470	8.362.120.915.132	18.146.206.145.369	0,461	8.654.382.172.550	20.264.726.862.584	0,427
40	LION	349.349.514.125	681.937.947.736	0,512	369.286.594.123	696.192.628.101	0,530	371.338.793.965	688.017.892.312	0,540
41	MAIN	170.486.299.000	4.072.245.477.000	0,042	732.192.600.000	4.335.844.455.000	0,169	308.755.631.000	4.648.577.041.000	0,066
42	MARK	79.120.499.000	227.599.573.294	0,348	89.074.024.428	318.080.326.465	0,280	154.747.748.516	441.254.067.741	0,351
43	MDKI	228.178.000.000	867.451.000.000	0,263	242.136.000.000	914.065.000.000	0,265	254.795.000.000	923.795.000.000	0,276
44	MLBI	227.269.000.000	2.510.078.000.000	0,091	349.958.000.000	2.889.501.000.000	0,121	425.891.000.000	2.896.950.000.000	0,147
45	PBID	735.206.324.000	1.823.684.761.000	0,403	981.584.240.000	2.295.734.967.000	0,428	955.362.863.000	2.338.919.728.000	0,408
46	PICO	163.689.005.725	726.238.957.745	0,225	97.524.178.967	852.932.442.585	0,114	185.990.115.668	1.127.616.056.633	0,165
47	PYFA	56.119.197.827	159.563.931.041	0,352	58.245.489.362	187.057.163.854	0,311	68.748.295.730	190.786.208.250	0,360
48	ROTI	1.292.775.761.420	4.559.573.709.411	0,284	1.350.987.149.189	4.393.810.380.883	0,307	767.472.725.873	4.682.083.844.951	0,164
49	SCCO	924.775.761.420	4.014.244.589.706	0,230	1.105.412.677.431	4.165.195.478.857	0,265	1.330.599.701.630	4.400.655.628.146	0,302
50	SKLT	55.636.319.150	636.284.210.210	0,087	65.386.564.495	747.293.725.435	0,087	85.070.882.557	790.845.543.826	0,108
51	SMBR	454.774.482.000	5.060.337.247.000	0,090	721.921.650.000	5.538.079.503.000	0,130	603.456.967.000	5.571.270.204.000	0,108

52	SMGR	4.998.241.479.000	48.963.502.966.000	0,102	7.804.848.028.000	51.155.890.227.000	0,153	4.418.279.000.000	79.807.067.000	55,362
53	SMSM	1.150.197.000.000	2.443.341.000.000	0,471	1.383.666.000.000	2.801.203.000.000	0,494	1.677.132.000.000	3.106.981.000.000	0,540
54	SPMA	16.465.353.931	2.175.660.855.114	0,008	651.909.535.266	2.282.845.632.924	0,286	350.642.942.731	2.372.130.750.775	0,148
55	SRSN	224.315.106.000	652.726.454.000	0,344	265.498.040.000	686.777.211.000	0,387	119.751.646.000	779.246.858.000	0,154
56	STAR	205.311.961.425	614.705.038.056	0,334	217.030.889.982	615.956.006.710	0,352	489.363.761.890	579.813.156.839	0,844
57	STTP	589.022.612.873	2.342.432.443.196	0,251	574.133.258.015	2.631.189.810.030	0,218	756.915.751.035	2.881.563.083.954	0,263
58	TCID	1.016.671.745.699	2.361.807.189.430	0,430	1.101.894.468.399	2.445.143.511.801	0,451	1.172.338.958.445	4.551.192.620.939	0,258
59	TOTO	743.048.731.570	2.826.490.815.501	0,263	885.637.427.057	289.711.979.044	3,057	973.581.660.137	2.918.467.252.139	0,334
60	TRIS	171.239.608.354	544.968.319.987	0,314	166.639.791.241	633.014.281.325	0,263	340.874.353.209	1.147.246.311.331	0,297
61	TRST	221.305.952.802	3.332.905.936.010	0,066	180.075.669.203	4.284.901.587.126	0,042	94.123.522.699	4.349.022.887.689	0,022
62	TSPC	3.046.742.460.790	7.434.900.309.021	0,410	3.091.587.234.510	7.869.975.060.326	0,393	3.479.030.081.953	8.372.769.580.743	0,416
63	ULTJ	3.119.365.000.000	5.186.940.000.000	0,601	2.158.360.000.000	5.555.871.000.000	0,388	2.880.327.000.000	6.608.422.000.000	0,436
64	UNVR	4.590.669.000.000	18.906.413.000.000	0,243	2.809.757.000.000	19.522.970.000.000	0,144	4.534.974.000.000	20.649.371.000.000	0,220
65	WIIM	700.381.610.365	1.225.712.093.041	0,571	738.777.364.033	1.255.573.914.558	0,588	790.986.221.352	1.299.521.608.556	0,609
66	WOOD	181.806.453.988	3.843.002.133.341	0,047	491.811.566.329	4.588.497.407.410	0,107	703.378.616.193	5.515.384.761.490	0,128
67	WSBP	3.981.513.292.134	14.919.548.673.755	0,267	2.908.869.555.825	15.222.388.589.814	0,191	3.715.438.458.201	16.149.121.684.330	0,230
68	WTON	135.062.805.687	7.067.976.095.043	0,019	622.627.937.503	8.881.778.299.672	0,070	973.857.585.057	10.337.895.087.207	0,094



Lampiran 6

Perhitungan Capital Turnover

No.	Kode	2017		CAPT 2017	2018		CAPT 2018	2019		CAPT 2019
		Penjualan	Total Aset		Penjualan	Total Aset		Penjualan	Total Aset	
1	ADES	814.490.000.000	840.236.000.000	0,969	804.302.000.000	881.275.000.000	0,913	834.330.000.000	822.375.000.000	1,015
2	AKPI	2.064.857.643.000	2.745.325.833.000	0,752	2.387.420.036.000	3.070.410.492.000	0,778	2.251.123.299.000	2.776.775.756.000	0,811
3	ARNA	1.732.985.361.870	1.601.346.561.573	1,082	1.971.478.070.171	1.652.905.985.730	1,193	2.151.801.131.686	1.799.137.069.343	1,196
4	ASII	206.057.000.000.000	295.646.000.000.000	0,697	239.205.000.000.000	344.711.000.000.000	0,694	237.166.000.000.000	351.958.000.000.000	0,674
5	AUTO	13.549.857.000.000	14.762.309.000.000	0,918	15.356.381.000.000	15.889.648.000.000	0,966	15.444.775.000.000	16.015.709.000.000	0,964
6	BELL	446.128.910.614	465.965.155.745	0,957	561.373.657.827	514.962.171.773	1,090	714.325.706.006	590.884.444.113	1,209
7	BIMA	153.713.878.373	89.327.328.853	1,721	146.138.557.283	98.190.640.859	1,488	126.478.581.670	246.536.771.775	0,513
8	BOLT	1.047.701.082.078	1.188.798.795.362	0,881	1.187.195.058.022	1.312.376.999.120	0,905	1.206.818.443.326	1.265.912.330.625	0,953
9	BTON	88.010.862.980	183.501.650.442	0,480	117.489.192.060	217.362.960.011	0,541	122.325.708.570	230.561.123.774	0,531
10	BUDI	2.510.578.000.000	2.939.456.000.000	0,854	2.647.193.000.000	3.392.980.000.000	0,780	3.003.768.000.000	2.999.767.000.000	1,001
11	CAMP	944.837.322.446	1.211.184.522.659	0,780	961.136.629.003	1.004.275.813.783	0,957	1.028.952.947.818	1.057.529.235.985	0,973
12	CEKA	4.257.738.486.908	1.392.636.444.501	3,057	3.629.327.583.372	1.168.956.042.706	3,105	3.120.937.098.980	1.393.079.542.074	2,240
13	CINT	373.955.852.243	476.577.841.605	0,785	370.390.736.433	491.382.035.136	0,754	411.783.729.013	521.493.784.876	0,790
14	CLEO	614.677.561.202	660.917.775.322	0,930	831.104.026.853	833.933.861.594	0,997	1.088.679.619.907	1.245.144.303.719	0,874
15	CPIN	49.367.386.000.000	24.522.593.000.000	2,013	53.957.604.000.000	27.645.118.000.000	1,952	58.634.502.000.000	29.353.041.000.000	1,998
16	DLTA	777.308.328.000	1.340.842.765.000	0,580	893.006.350.000	1.523.517.170.000	0,586	827.136.727.000	1.425.983.722.000	0,580
17	DVLA	1.575.647.308.000	1.640.886.147.000	0,960	1.699.657.296.000	1.682.821.739.000	1,010	1.813.020.278.000	1.829.960.714.000	0,991
18	EKAD	643.591.823.505	796.767.646.172	0,808	739.578.860.399	853.267.454.400	0,867	758.299.364.555	968.234.349.565	0,783
19	FASW	7.337.185.138.762	9.369.891.776.775	0,783	9.938.310.691.326	10.965.118.708.784	0,906	8.268.503.880.196	10.751.992.944.302	0,769
20	GGRM	83.305.925.000.000	66.759.930.000.000	1,248	95.707.663.000.000	69.097.219.000.000	1,385	110.523.819.000.000	78.647.274.000.000	1,405
21	HMSP	99.091.484.000.000	43.141.063.000.000	2,297	106.741.891.000.000	46.602.420.000.000	2,290	106.055.176.000.000	50.902.806.000.000	2,083
22	HOKI	1.209.215.316.632	576.963.542.579	2,096	1.430.785.280.985	758.846.556.031	1,885	1.653.031.823.505	848.676.035.300	1,948
23	HRTA	2.482.758.909.609	1.418.447.342.330	1,750	2.745.593.297.236	1.537.031.552.479	1,786	3.235.522.159.813	2.311.190.054.987	1,400
24	IGAR	761.926.952.217	513.022.591.574	1,485	777.316.506.801	570.197.810.698	1,363	776.541.441.414	617.594.780.669	1,257
25	IMPC	1.193.054.430.825	2.294.677.493.483	0,520	1.395.298.815.177	2.370.198.817.803	0,589	1.495.759.701.262	2.501.132.856.219	0,598

26	INAI	980.285.748.450	1.213.916.545.120	0,808	1.130.297.518.656	1.400.683.598.096	0,807	1.216.136.763.334	1.212.894.403.676	1,003
27	INDF	70.186.618.000.000	87.939.488.000.000	0,798	73.394.728.000.000	96.537.796.000.000	0,760	76.592.955.000.000	96.198.559.000.000	0,796
28	INDS	1.967.982.902.772	1.434.617.337.849	1,372	2.400.062.227.790	2.482.337.567.967	0,967	2.091.491.715.532	2.834.422.741.208	0,738
29	INTP	14.431.211.000.000	28.863.676.000.000	0,500	15.190.283.000.000	27.788.562.000.000	0,547	15.939.348.000.000	27.707.749.000.000	0,575
30	ISSP	3.662.810.000.000	6.269.365.000.000	0,584	4.467.590.000.000	6.494.070.000.000	0,688	4.885.875.000.000	6.424.507.000.000	0,761
31	JECC	2.184.518.893.000	1.927.985.352.000	1,133	3.207.579.964.000	2.081.620.993.000	1,541	2.926.098.892.000	1.888.753.850.000	1,549
32	JPFA	29.602.688.000.000	21.088.870.000.000	1,404	34.012.965.000.000	23.038.028.000.000	1,476	36.743.561.000.000	25.185.009.000.000	1,459
33	JSKY	416.328.740.296	432.298.300.093	0,963	424.705.152.035	567.956.245.715	0,748	382.769.688.315	536.005.715.165	0,714
34	KAEF	6.127.479.369.403	6.096.148.972.533	1,005	7.636.245.960.236	9.460.427.317.681	0,807	9.400.535.476.000	18.352.877.132	512,210
35	KBLI	358.974.051.474	3.013.760.616.985	0,119	4.239.937.390.001	3.244.821.647.076	1,307	4.500.555.248.155	3.556.474.711.037	1,265
36	KBLM	1.215.476.677.995	1.235.198.847.468	0,984	1.243.465.775.218	1.298.358.478.375	0,958	1.149.120.504.681	1.284.437.358.420	0,895
37	KDSI	2.245.519.457.754	1.328.291.727.616	1,691	2.327.951.625.610	1.391.416.464.512	1,673	2.234.941.096.110	1.253.650.408.375	1,783
38	KINO	31.360.637.269.263	3.237.595.219.274	9,686	3.611.694.059.699	3.592.164.205.408	1,005	4.678.868.638.822	4.695.764.958.883	0,996
39	KLBF	20.182.120.166.616	16.616.239.416.335	1,215	21.074.306.186.027	18.146.206.145.369	1,161	22.633.476.361.038	20.264.726.862.584	1,117
40	LION	349.690.796.141	681.937.947.736	0,513	424.128.420.727	696.192.628.101	0,609	372.489.022.926	688.017.892.312	0,541
41	MAIN	5.441.395.835.000	4.072.245.477.000	1,336	6.705.892.735.000	4.335.844.455.000	1,547	7.454.920.083.000	4.648.577.041.000	1,604
42	MARK	239.786.317.679	227.599.573.294	1,054	325.472.602.675	318.080.326.465	1,023	361.544.998.431	441.254.067.741	0,819
43	MDKI	368.174.000.000	867.451.000.000	0,424	399.193.000.000	914.065.000.000	0,437	349.579.000.000	923.795.000.000	0,378
44	MLBI	3.389.736.000.000	2.510.078.000.000	1,350	3.649.615.000.000	2.889.501.000.000	1,263	3.711.405.000.000	2.896.950.000.000	1,281
45	PBID	3.490.087.264.000	1.823.684.761.000	1,914	4.353.287.585.000	2.295.734.967.000	1,896	4.632.864.612.000	2.338.919.728.000	1,981
46	PICO	747.064.722.530	726.238.957.745	1,029	776.045.443.574	852.932.442.585	0,910	770.100.690.837	1.127.616.056.633	0,683
47	PYFA	223.002.490.278	159.563.931.041	1,398	250.445.853.364	187.057.163.854	1,339	247.114.772.587	190.786.208.250	1,295
48	ROTI	2.491.100.179.560	4.559.573.709.411	0,546	2.766.545.866.684	4.393.810.380.883	0,630	3.337.022.314.624	4.682.083.844.951	0,713
49	SCCO	4.440.404.595.541	4.014.244.589.706	1,106	5.160.182.004.111	4.165.195.478.857	1,239	5.701.072.391.797	4.400.655.628.146	1,296
50	SKLT	914.188.759.779	636.284.210.210	1,437	1.045.029.834.378	747.293.725.435	1,398	1.281.116.255.236	790.845.543.826	1,620

51	SMBR	1.551.524.990.000	5.060.337.247.000	0,307	1.995.807.528.000	5.538.079.503.000	0,360	1.999.516.771.000	5.571.270.204.000	0,359
52	SMGR	27.813.664.176.000	48.963.502.966.000	0,568	30.687.625.970.000	51.155.890.227.000	0,600	40.368.107.000	79.807.067.000	0,506
53	SMSM	3.339.964.000.000	2.443.341.000.000	1,367	3.933.353.000.000	2.801.203.000.000	1,404	3.935.811.000.000	3.106.981.000.000	1,267
54	SPMA	2.093.137.904.266	2.175.660.855.114	0,962	2.389.268.903.462	2.282.845.632.924	1,047	2.514.161.429.045	2.372.130.750.775	1,060
55	SRSN	521.481.727.000	652.726.454.000	0,799	600.986.872.000	686.777.211.000	0,875	684.464.392.000	779.246.858.000	0,878
56	STAR	114.496.159.735	614.705.038.056	0,186	131.833.235.355	615.956.006.710	0,214	78.512.610.966	579.813.156.839	0,135
57	STTP	2.825.409.180.889	2.342.432.443.196	1,206	2.826.957.323.397	2.631.189.810.030	1,074	3.512.509.168.853	2.881.563.083.954	1,219
58	TCID	2.706.394.847.919	2.361.807.189.430	1,146	2.648.754.344.347	2.445.143.511.801	1,083	2.804.151.670.769	4.551.192.620.939	0,616
59	TOTO	2.171.861.931.164	2.826.490.815.501	0,768	2.228.260.379.884	289.711.979.044	7,691	2.056.096.661.320	2.918.467.252.139	0,705
60	TRIS	773.806.956.330	544.968.319.987	1,420	860.682.351.001	633.014.281.325	1,360	1.478.735.205.373	1.147.246.311.331	1,289
61	TRST	2.354.938.016.436	3.332.905.936.010	0,707	2.630.918.557.954	4.284.901.587.126	0,614	2.566.094.747.992	4.349.022.887.689	0,590
62	TSPC	9.565.462.045.199	7.434.900.309.021	1,287	10.088.118.830.780	7.869.975.060.326	1,282	10.993.842.057.747	8.372.769.580.743	1,313
63	ULTJ	4.874.559.000.000	5.186.940.000.000	0,940	5.472.882.000.000	5.555.871.000.000	0,985	6.241.419.000.000	6.608.422.000.000	0,944
64	UNVR	41.204.510.000.000	18.906.413.000.000	2,179	41.802.073.000.000	19.522.970.000.000	2,141	42.922.563.000.000	20.649.371.000.000	2,079
65	WIIM	1.476.427.090.781	1.225.712.093.041	1,205	1.405.384.153.405	1.255.573.914.558	1,119	1.393.574.099.760	1.299.521.608.556	1,072
66	WOOD	1.734.702.205.527	3.843.002.133.341	0,451	2.101.477.235.890	4.588.497.407.410	0,458	2.136.286.045.964	5.515.384.761.490	0,387
67	WSBP	7.104.157.901.230	14.919.548.673.755	0,476	8.000.149.423.527	15.222.388.589.814	0,526	7.467.175.916.375	16.149.121.684.330	0,462
68	WTON	5.362.263.237.778	7.067.976.095.043	0,759	6.930.628.258.854	8.881.778.299.672	0,780	7.083.384.467.587	10.337.895.087.207	0,685



Perhitungan RSST Acrua

NO	Kode	Tahun	RSST Accrual = $(\Delta WC + \Delta NCO + \Delta FIN) / (\text{AVERAGE TOTAL ASET})$				Accrual Quality
			ΔWC	ΔNCO	ΔFIN	AVERAGE TOTAL ASET	
1	ADES	2017	-74.792.000.000	160.056.000.000	-63.483.000.000	-36.378.500.000	-0,598732768
2	AKPI	2017	-57.512.113.000	-96.900.853.000	-29.406.112.000	-64.708.321.500	2,840733212
3	ARNA	2017	118.776.790.825	-40.751.663.229	24.746.776.176	-29.065.131.214	-3,53591742
4	ASII	2017	1.247.000.000.000	18.758.000.000.000	-13.225.000.000.000	-16.895.500.000.000	-0,401290284
5	AUTO	2017	541.283.000.000	248.636.000.000	-350.757.000.000	-75.017.500.000	-5,85412737
6	BELL	2017	36.159.131.302	-5.010.356.786	3.554.789.384	-38.991.921.775	-0,890019325
7	BIMA	2017	-1.656.629.414	11.166.039.731	8.287.056.939	1.356.972.854	13,11482923
8	BOLT	2017	-66.985.771.007	225.895.816.069	-434.474.783.176	8.645.385.961	-31,87419733
9	BTON	2017	14.647.489.911	-7.735.815.324	9.481.393.697	-3.105.510.762	-5,278702777
10	BUDI	2017	5.959.000.000	110.895.000.000	-15.706.000.000	-3.824.500.000	-26,44737874
11	CAMP	2017	308.367.475.163	-596.232.204.326	116.915.012.514	-90.071.731.325	1,897928619
12	CEKA	2017	-55.559.605.265	297.043.963.192	-166.534.595.332	16.663.853.959	4,497744806
13	CINT	2017	12.231.252.463	60.691.999.975	-21.389.233.057	-38.620.607.485	-1,334365841
14	CLEO	2017	88.371.700.796	178.601.839.999	-136.526.248.499	-98.814.590.676	-1,32012177
15	CPIN	2017	393.730.000.000	38.787.000.000	1.603.710.000.000	-158.799.500.000	-12,82262853
16	DLTA	2017	156.599.680.000	-47.536.724.429	-22.412.132.000	-71.523.057.500	-1,21150894
17	DVLA	2017	39.493.152.000	-153.029.965.000	83.061.915.000	-54.760.294.500	0,556514502
18	EKAD	2017	53.558.732.537	4.337.888.642	-9.467.974.722	-47.129.507.732	-1,027565294
19	FASW	2017	-1.120.481.905.775	-774.494.520.489	287.398.342.092	-393.333.970.389	4,087056306
20	GGRM	2017	858.840.000.000	2.990.525.000.000	-2.198.406.000.000	-1.904.148.000.000	-0,86703292
21	HMSP	2017	478.366.000.000	118.559.000.000	-713.445.000.000	49.683.607.000.000	-0,00234524
22	HOKI	2017	267.567.235.947	-20.696.994.369	62.406.056.307	-103.359.204.137	-2,992247284
23	HRTA	2017	478.289.368.039	29.622.135.437	61.799.358.762	-173.670.234.554	-3,280417417
24	IGAR	2017	36.157.771.898	70.686.425.225	-37.236.868.757	-36.778.459.139	-1,892611327
25	IMPC	2017	-59.754.043.117	-3.341.664.795	128.000.910.043	-9.322.785.701	-6,961996577

26	INAI	2017	-9.362.380.259	6.652.938.587	126.268.320.256	62.557.934.168	1,975111235
27	INDF	2017	1.111.634.000.000	7.443.968.000.000	-8.158.623.000.000	-2.895.986.500.000	-0,137079023
28	INDS	2017	182.458.427.023	-100.099.173.253	114.370.332.162	521.327.582.345	0,377362704
29	INTP	2017	-1.832.830.000.000	41.373.000.000	-82.021.000.000	643.452.000.000	-2,911604906
30	ISSP	2017	701.211.000.000	-20.258.000.000	62.417.000.000	-113.777.000.000	-6,533570054
31	JECC	2017	-64.959.336.000	204.832.076.000	-290.531.436.000	-170.387.388.000	0,884212721
32	JPFA	2017	857.731.000.000	2.270.653.000.000	-2.281.811.000.000	-918.922.000.000	-0,921267529
33	JSKY	2017	-55.085.953.685	157.129.308.181	-146.447.123.507	-40.840.304.244	1,087253629
34	KAEF	2017	82.054.176.509	1.059.551.122.875	-153.790.534.639	-741.793.213.235	-1,331657862
35	KBLI	2017	44.872.896.065	423.087.305.647	-577.333.832.804	-571.169.100.471	0,191490805
36	KBLM	2017	22.942.758.200	411.651.147.469	-94.979.795.676	-298.053.740.276	-1,139439182
37	KDSI	2017	-1.441.948.756	123.992.298.793	-189.833.778.930	-93.009.353.533	0,723404973
38	KINO	2017	54.459.371.480	-176.424.548.279	360.275.524.032	23.454.602.542	10,16049395
39	KLBF	2017	561.246.508.066	1.017.449.965.703	-58.686.056.780	-695.115.102.839	-2,186703196
40	LION	2017	-40.930.774.323	59.487.672.460	-38.126.157.278	1.937.524.126	-10,10013702
41	MAIN	2017	-456.445.854.000	275.909.325.000	-342.723.612.000	-62.404.563.500	8,384965965
42	MARK	2017	71.900.307.738	17.769.948.101	27.217.879.364	-28.330.965.417	-4,125808404
43	MDKI	2017	170.564.000.000	378.526.000.000	-44.362.000.000	-267.855.500.000	-1,884329424
44	MLBI	2017	197.734.000.000	230.700.000.000	-162.022.000.000	-117.520.000.000	-2,266950306
45	PBID	2017	516.228.763.000	-56.919.971.545	122.548.939.000	-235.210.795.000	-2,473771369
46	PICO	2017	63.294.194.855	-2.452.184.948	-68.797.990.792	-43.836.098.142	0,18149382
47	PYFA	2017	10.964.333.807	-2.054.093.972	10.143.434.418	3.749.432.284	5,081749132
48	ROTI	2017	663.848.394.104	422.378.687.740	-415.547.845.299	-819.966.425.347	-0,817934998
49	SCCO	2017	100.745.328.469	1.449.249.376.017	-93.266.478.559	-782.154.549.060	-1,862455735
50	SKLT	2017	2.252.030.484	33.104.981.837	-66.129.110.548	-34.022.135.130	0,904472871

51	SMBR	2017	-91.219.863.000	-1.218.411.444.000	1.225.143.186.000	-345.730.125.500	0,24437593
52	SMGR	2017	2.776.756.080.000	-731.223.162.000	-2.832.775.699.000	-2.368.303.492.000	0,332407896
53	SMSM	2017	204.292.000.000	1.369.583.000.000	217.210.000.000	-94.300.500.000	-18,99337755
54	SPMA	2017	-398.924.311.115	-60.947.764.042	94.006.184.494	-8.404.219.582	43,53359489
55	SRSN	2017	19.113.828.000	-42.444.619.000	114.907.326.000	32.211.625.000	2,842965389
56	STAR	2017	12.259.243.096	-67.409.571.814	132.616.671.561	37.741.157.953	2,052569318
57	STTP	2017	20.057.356.018	-21.507.916.143	55.990.051.845	261.262.407.001	0,208753691
58	TCID	2017	62.769.752.352	124.140.727.551	-150.969.085.507	-88.353.075.665	-0,406792793
59	TOTO	2017	41.990.107.728	-46.551.205.641	190.045.082.024	-122.524.938.620	-1,513846783
60	TRIS	2017	348.362.668.107	-385.693.083.077	143.093.858.157	47.366.422.262	2,232878021
61	TRST	2017	-48.914.625.122	92.427.268.211	-58.940.087.877	-21.154.855.862	0,729262581
62	TSPC	2017	315.071.764.620	74.322.651.640	-291.867.333.283	-424.546.479.792	-0,229720626
63	ULTJ	2017	838.069.000.000	204.921.000.000	-550.567.000.000	-473.870.000.000	-1,039152088
64	UNVR	2017	-300.704.000.000	629.855.000.000	-1.514.251.000.000	-8.852.846.000.000	0,133866555
65	WIIM	2017	-2.831.700.215	-9.114.734.732	131.865.469.466	63.961.019.617	1,874876843
66	WOOD	2017	-44.537.085.880	775.037.062.302	-631.142.098.037	-380.563.961.423	-0,261080629
67	WSBP	2017	-2.437.037.280.706	1.375.753.937.396	-1.743.142.697.413	-592.640.594.272	4,732085631
68	WTON	2017	-441.080.476.605	542.653.819.877	-2.197.392.567.782	-1.202.448.888.038	1,742959094
69	ADES	2018	52.385.000.000	28.621.000.000	-39.612.000.000	-20.519.500.000	-2,017300616
70	AKPI	2018	-23.397.882.000	62.623.460.000	-186.089.860.000	-162.542.329.500	0,903544833
71	ARNA	2018	65.902.390.070	-100.150.843.192	79.950.019.891	-25.779.712.079	-1,772772583
72	ASII	2018	-5.664.000.000.000	22.010.000.000.000	-16.233.000.000.000	-24.440.500.000.000	-0,004623473
73	AUTO	2018	-240.055.000.000	157.871.000.000	-438.454.000.000	-563.669.500.000	0,923658278
74	BELL	2018	-2.107.322.517	51.501.392.992	-41.565.416.160	-24.498.508.014	-0,319556371
75	BIMA	2018	7.960.028.634	1.889.585.235	-5.922.560.922	-4.431.656.003	-0,886136682

76	BOLT	2018	-86.255.694.520	-200.533.429.358	124.694.785.548	-61.789.101.879	2,623348348
77	BTON	2018	32.728.716.241	-9.718.982.289	322.485.175	-16.930.654.785	-1,378104948
78	BUDI	2018	-2.871.000.000	64.891.000.000	-477.758.000.000	-226.762.000.000	1,833367143
79	CAMP	2018	-206.517.988.302	253.324.333.775	-101.001.310.597	103.454.354.435	-0,523853881
80	CEKA	2018	106.813.978.693	-89.974.423.190	342.891.318.842	111.840.200.898	3,216471997
81	CINT	2018	-6.068.155.618	-9.160.252.478	6.572.091.581	-7.402.096.766	1,169441145
82	CLEO	2018	50.147.305.435	100.479.482.450	182.664.318.530	-86.508.043.136	-3,852718133
83	CPIN	2018	2.694.174.000.000	1.551.719.000.000	-238.165.000.000	-1.556.393.500.000	-2,575009469
84	DLTA	2018	125.036.820.000	10.155.855.000	-48.289.189.000	-91.337.202.500	-0,951457715
85	DVLA	2018	52.802.270.000	32.164.201.000	24.080.822.000	-20.967.796.000	-5,200703641
86	EKAD	2018	47.998.572.480	22.630.920.437	-8.721.678.914	-28.249.904.114	-2,191434483
87	FASW	2018	1.488.743.240.517	1.538.067.304.363	-1.284.259.621.612	-797.613.466.005	-2,184705998
88	GGRM	2018	2.127.704.000.000	805.247.000.000	620.145.000.000	-1.168.644.500.000	-3,040356584
89	HMSP	2018	1.340.100.000.000	-904.413.000.000	-1.501.449.000.000	-1.730.678.500.000	0,615805882
90	HOKI	2018	-6.838.266.742	164.202.014.042	-165.270.424.487	-90.941.506.726	0,086942448
91	HRTA	2018	76.954.400.149	-14.894.998.474	-6.801.522.848	-59.292.105.075	-0,931960145
92	IGAR	2018	8.655.866.579	30.596.311.505	-9.567.394.788	-28.587.609.562	-1,038379345
93	IMPC	2018	10.144.648.503	7.890.943.488	55.842.461.295	-37.760.662.160	-1,956481933
94	INAI	2018	30.499.678.799	114.008.535.184	-280.155.146.179	-93.383.526.488	1,452578814
95	INDF	2018	-9.241.852.000.000	12.978.337.000.000	-10.488.790.000.000	-4.068.459.500.000	1,659671185
96	INDS	2018	76.480.956.301	22.563.455.593	-63.636.587.245	-23.860.115.059	-1,483975436
97	INTP	2018	-1.013.903.000.000	-763.432.000.000	-4.208.000.000	537.557.000.000	-3,314147151
98	ISSP	2018	-90.652.000.000	-124.852.000.000	-9.689.000.000	-112.352.500.000	2,004343473
99	JECC	2018	53.094.032.000	17.717.490.000	-76.958.155.000	-76.817.820.500	0,080015717
100	JPFA	2018	-908.353.000.000	2.697.070.000.000	-2.370.785.000.000	-1.539.240.000.000	0,378152855

101	JSKY	2018	50.850.451.438	78.195.534.466	5.792.111.374	-67.828.972.811	-1,987913007
102	KAEF	2018	302.659.477.380	1.976.622.636.896	-2.900.140.172.250	-1.682.139.172.574	0,369088401
103	KBLI	2018	381.806.078.510	-103.154.425.427	16.950.196.446	-115.530.515.046	-2,558647379
104	KBLM	2018	26.347.202.502	29.365.963.024	-54.836.370.623	-31.579.815.454	-0,027764409
105	KDSI	2018	-12.000.640.733	112.324.418.791	-26.488.766.653	-31.562.368.448	-2,339336844
106	KINO	2018	-50.182.678.185	346.597.404.468	-395.442.427.631	-677.284.493.067	0,146212858
107	KLBF	2018	546.718.276.883	1.100.682.187.379	-305.668.910.476	-764.983.364.517	-1,753935597
108	LION	2018	19.937.079.998	-34.869.126.916	44.702.295.519	-7.127.340.183	-4,176908614
109	MAIN	2018	981.909.686.000	-257.435.948.000	344.838.905.000	-283.418.519.500	-3,77291027
110	MARK	2018	9.953.525.031	109.010.401.054	-66.359.768.199	-45.240.375.586	-1,162770141
111	MDKI	2018	14.079.000.000	37.736.000.000	43.009.000.000	-23.307.000.000	-4,068477282
112	MLBI	2018	-122.689.000.000	841.573.000.000	-891.058.000.000	-189.711.500.000	0,907557001
113	PBID	2018	246.377.915.000	-101.766.816.000	-186.467.939.000	-238.415.182.000	0,175562813
114	PICO	2018	-66.164.826.758	218.110.746.275	-222.816.071.442	15.677.829.000	-4,520405977
115	PYFA	2018	2.126.292.535	31.392.002.421	-34.343.266.785	-13.746.616.407	0,060012719
116	ROTI	2018	58.226.241.410	275.551.801.734	264.771.742.729	82.881.664.264	7,221739467
117	SCCO	2018	180.636.886.011	-1.182.379.939.140	-1.095.808.374.390	-75.475.444.531	27,79117686
118	SKLT	2018	9.750.245.345	31.149.014.402	-89.048.971.991	-55.504.757.613	0,867488019
119	SMBR	2018	267.147.168.000	167.529.502.000	-341.445.721.000	-238.871.128.000	-0,390298107
120	SMGR	2018	2.806.606.549.000	-1.819.110.890.000	2.303.506.679.000	-1.043.620.007.000	-3,153448876
121	SMSM	2018	233.469.000.000	167.955.000.000	-129.534.000.000	-178.931.000.000	-1,519524286
122	SPMA	2018	635.444.181.335	-103.849.006.603	-139.858.648.334	-53.592.388.905	-7,309555226
123	SRSN	2018	41.182.934.000	6.009.624.000	30.557.359.000	-17.025.378.500	-4,566707107
124	STAR	2018	11.718.928.557	127.075.382.493	-145.888.484.438	-625.484.327	11,34188833
125	STTP	2018	-7.115.679.486	210.293.438.268	-259.272.007.604	-144.878.683.417	0,387180829

126	TCID	2018	85.222.722.700	53.351.216.444	3.835.892.627	-41.668.161.186	-3,417713374
127	TOTO	2018	142.624.695.487	-2.755.890.743.432	361.752.085.503	1.268.389.418.229	-1,775096772
128	TRIS	2018	-4.599.817.113	23.341.321.488	-112.587.070.275	-44.022.980.669	2,131740388
129	TRST	2018	0	148.358.942.657	196.167.772.112	-475.997.825.558	-0,723798926
130	TSPC	2018	44.844.773.720	492.493.025.814	-262.951.768.927	-217.537.375.653	-1,261328219
131	ULTJ	2018	-461.005.000.000	1.715.943.000.000	-492.229.000.000	-667.217.500.000	-1,143118998
132	UNVR	2018	1.780.912.000.000	-107.561.000.000	2.128.912.000.000	-308.278.500.000	-12,33385721
133	WIIM	2018	38.395.753.668	26.970.178.851	-27.632.172.808	-14.930.910.759	-2,527224248
134	WOOD	2018	310.005.112.341	-259.429.103.335	137.224.328.820	-372.747.637.035	-0,503827038
135	WSBP	2018	-1.072.643.736.309	1.611.404.192.958	293.065.410.024	-151.419.958.030	-5,493502161
136	WTON	2018	487.565.131.816	202.729.041.533	-1.333.189.588.051	-906.901.102.315	0,708892528
137	ADES	2019	74.188.000.000	-18.782.000.000	117.823.000.000	29.450.000.000	5,882139219
138	AKPI	2019	66.111.297.000	-158.938.123.000	316.181.014.000	146.817.368.000	1,521306308
139	ARNA	2019	62.910.830.755	-47.690.472.232	-20.391.432.891	-73.115.541.807	0,070724695
140	ASII	2019	14.383.000.000.000	24.914.000.000.000	-10.392.000.000.000	-3.623.500.000.000	-7,97709397
141	AUTO	2019	158.566.000.000	1.056.014.000.000	-199.981.000.000	-63.030.500.000	-16,09695306
142	BELL	2019	-56.451.567.835	126.795.513.591	-171.140.039.319	-3.075.633.940	32,77246107
143	BIMA	2019	31.168.721.504	143.181.617.254	-1.466.085.292	-74.173.065.468	-2,330822548
144	BOLT	2019	17.843.197.166	-44.007.104.941	108.007.446.727	23.232.334.248	3,522828919
145	BTON	2019	1.742.639.041	5.413.094.519	-17.423.284.436	-6.599.081.882	1,555905967
146	BUDI	2019	2.692.000.000	156.033.000.000	233.932.000.000	196.606.500.000	1,997172016
147	CAMP	2019	63.257.209.509	-47.241.250.571	-61.963.280.140	-26.626.711.101	1,725610085
148	CEKA	2019	194.300.689.073	-27.067.564.904	-76.770.941.553	-112.061.749.684	-0,807252991
149	CINT	2019	6.476.050.034	-6.291.291.385	-23.862.800.708	-15.055.874.870	1,572677926
150	CLEO	2019	-41.680.602.753	612.599.146.585	-532.989.587.520	-205.605.221.063	-0,184474675

151	CPIN	2019	-1.250.654.000.000	3.750.370.000.000	-1.274.703.000.000	-853.961.500.000	-1,434506122
152	DLTA	2019	-59.710.381.000	-11.565.740.000	32.388.119.000	48.766.724.000	-0,797429042
153	DVLA	2019	53.933.290.000	136.274.480.000	-107.297.316.000	-73.569.487.500	-1,126967943
154	EKAD	2019	46.493.810.652	77.685.752.330	24.825.640.512	-57.483.447.583	-2,592141038
155	FASW	2019	-1.629.939.118.492	457.760.603.099	834.959.615.056	106.562.881.241	-3,164506218
156	GGRM	2019	3.541.255.000.000	1.263.138.000.000	-2.262.080.000.000	-4.775.027.500.000	-0,532418504
157	HMSP	2019	-68.145.000.000	825.155.000.000	-4.369.210.000.000	-2.150.193.000.000	1,679942219
158	HOKI	2019	13.997.130.504	113.932.327.355	-28.207.082.584	-44.914.739.635	-2,220259454
159	HRTA	2019	934.945.483.179	20.138.487.397	-666.519.736.187	-387.079.251.254	-0,745491352
160	IGAR	2019	44.752.629.711	12.210.747.488	11.418.054.470	-23.698.484.986	-2,885476929
161	IMPC	2019	-182.188.653.141	246.534.432.170	-165.031.920.713	-65.467.019.208	1,537967406
162	INAI	2019	40.224.366.430	-219.434.464.156	404.483.141.925	93.894.597.210	2,399211998
163	INDF	2019	4.648.067.000	-9.109.920.000	15.264.781.000	16.961.850.000	0,636895622
164	INDS	2019	-122.173.752.811	639.667.731.304	-86.316.857.986	-176.042.586.621	-2,449277353
165	INTP	2019	565.860.000.000	-53.637.000.000	-601.389.000.000	40.406.500.000	-2,206724166
166	ISSP	2019	-56.949.000.000	88.086.000.000	188.595.000.000	34.781.500.000	6,31749637
167	JECC	2019	98.088.775.000	-80.423.660.000	295.774.318.000	106.696.145.000	2,937682828
168	JPFA	2019	-353.198.000.000	3.366.746.000.000	-1.909.148.000.000	-1.073.490.500.000	-1,028793455
169	JSKY	2019	-15.219.649.147	-163.278.508.181	167.543.261.307	15.975.265.275	-0,685741102
170	KAEF	2019	-1.679.518.951.000	-11.715.740.649.868	6.610.116.622.696	5.655.368.993.434	-1,199770163
171	KBLI	2019	-406.577.799.052	3.639.512.317.717	41.692.377.550	-155.826.531.981	-21,01456571
172	KBLM	2019	12.843.956.041	17.880.289.984	37.510.770.806	6.960.559.978	9,803093006
173	KDSI	2019	2.350.794.843	39.418.975.850	208.588.183.977	68.883.028.069	3,634537588
174	KINO	2019	-59.513.407.526	866.246.211.531	-709.344.472.882	-551.800.376.738	-0,176491962
175	KLBF	2019	283.261.257.418	2.155.031.062.614	-1.318.245.974.612	-1.059.260.358.608	-1,057385313
176	LION	2019	2.052.199.842	-3.136.959.704	9.718.662.579	4.087.367.895	2,112338047

177	MAIN	2019	-492.633.118.000	442.688.874.000	-384.138.983.000	-2.322.120.598.273	0,186933972
178	MARK	2019	65.673.724.088	49.916.725.207	-56.403.066.727	-61.586.870.638	-0,961038967
179	MDKI	2019	12.659.000.000	5.849.000.000	-17.429.000.000	-4.865.000.000	-0,221788284
180	MLBI	2019	-75.933.000.000	117.991.000.000	-73.361.000.000	-3.724.500.000	8,40461807
181	PBID	2019	-26.221.377.000	372.602.811.000	-108.719.282.000	-21.592.380.500	-11,00676009
182	PICO	2019	-283.514.294.635	195.509.425.826	-178.038.898.078	-202.276.616.652	1,315247265
183	PYFA	2019	10.502.806.368	-18.636.045.708	19.875.196.311	-1.864.522.198	-6,29756888
184	ROTI	2019	-583.514.423.316	291.751.192.500	-114.056.678.714	-144.136.732.034	2,815520401
185	SCCO	2019	231.178.024.199	-9.941.532.554	5.302.186.264	-117.729.574.645	-1,924229138
186	SKLT	2019	19.684.318.062	26.171.359.141	-6.641.995.483	-21.775.909.196	-1,800782753
187	SMBR	2019	-118.464.683.000	1.764.285.842	-41.318.434.000	-16.595.350.500	9,521873681
188	SMGR	2019	-3.492.926.000.000	-35.900.018.933.000	2.753.088.857.000	25.352.014.466.500	-1,445244366
189	SMSM	2019	293.466.000.000	-62.764.000.000	70.248.000.000	-152.889.000.000	-1,968421535
190	SPMA	2019	-301.266.592.535	-40.314.488.663	120.048.295.176	-44.642.558.926	4,962367556
191	SRSN	2019	-145.746.394.000	222.971.052.000	-71.336.609.000	-46.234.823.500	-0,127350957
192	STAR	2019	272.333.871.908	-330.903.382.368	83.325.186.467	18.071.424.936	1,36987958
193	STTP	2019	182.782.493.025	292.972.004.849	294.047.577.411	-125.186.636.962	-6,149235206
194	TCID	2019	66.419.613.710	3.073.864.816.860	-10.232.362.344	-1.053.024.554.569	-2,972439773
195	TOTO	2019	87.908.233.080	149.336.626	-6.088.150.579	-10.673.731.048	-7,679546989
196	TRIS	2019	721.826.994.209	-700.881.773.420	77.133.603.800	5.319.034.286	18,43921647
197	TRST	2019	-127.182.430.103	613.347.231.132	-963.753.331.998	-32.060.650.282	14,89640811
198	TSPC	2019	387.442.847.443	130.914.651.922	-74.702.871.682	-251.397.260.209	-1,764755222
199	ULTJ	2019	721.967.000.000	953.763.000.000	-996.700.000.000	-526.275.500.000	-1,290255769
200	UNVR	2019	-1.519.062.000.000	3.438.930.000.000	-5.813.159.000.000	-161.251.000.000	24,14429058
201	WIIM	2019	52.208.857.319	-15.395.064.546	-16.121.582.881	-21.973.846.999	-0,941674432
202	WOOD	2019	171.097.049.864	264.281.469.670	-736.465.852.032	-463.443.677.040	0,649674054
203	WSBP	2019	806.568.902.376	1.121.180.607.389	-328.165.772.093	-463.366.547.258	-3,45209154
204	WTON	2019	351.229.647.554	97.361.994.597	-1.023.926.213.593	-728.058.393.768	0,790231356

Lampiran 8

Perhitungan *Financial Performance*

No.	Kode	Tahun	FC= (PERUBAHAN PIUTANG + PERUBAHAN PERSEDIAAN+ PERUBAHANPENJUALAN +PERUBAHAN LABA/RUGI)				FINANCIAL PERFORMANCE
			PERUBAHAN PIUTANG	PERUBAHAN PERSEDIAAN	PERUBAHANPENJUALAN	PERUBAHAN LABA/RUGI	
1	ADES	2017	0,404309614	0,035994254	-1,088753589	-2,589249144	-3,237698865
2	AKPI	2017	0,063419454	0,068042137	-0,172714982	-1,0157554	-1,057008791
3	ARNA	2017	0,086999202	-0,024328012	0,004600257	-7,347629675	-7,280358228
4	ASII	2017	0,056177213	0,015197488	-0,131497581	-2,454322157	-2,514445036
5	AUTO	2017	-0,223941258	0,047696211	85,53100164	-13,74615256	71,60860403
6	BELL	2017	0,037246889	0,047384731	0,009465762	-0,580472781	-0,4863754
7	BIMA	2017	-0,029504966	-0,071791564	-0,017975878	22,21120188	22,09192947
8	BOLT	2017	-0,013322874	0,034407797	0,046763101	24,83799254	24,90584056
9	BTON	2017	0,043986924	0,022382851	-0,051256362	-1,737617301	-1,722503888
10	BUDI	2017	0,074917976	-0,006826581	-0,227275767	-22,04601909	-22,20520346
11	CAMP	2017	0,01908083	0,058476241	-0,032569626	-1,067466842	-1,022479397
12	CEKA	2017	-1,19705E-05	-0,193664541	0,342232449	21,43069072	21,57924666
13	CINT	2017	-0,039936907	0,08619653	0,295518165	-1,301573803	-0,959796015
14	CLEO	2017	0,207461009	0,164280792	-0,278233902	-0,905094412	-0,811586513
15	CPIN	2017	0,003655736	0,049137882	0,981495429	-29,73680018	-28,70251113
16	DLTA	2017	-0,004508613	-0,009489601	0,019292992	-7,470065202	-7,464770425
17	DVLA	2017	0,024123713	-0,008321948	0,043073798	-5,740157095	-5,681281532
18	EKAD	2017	0,032032199	0,154359176	0,009969161	-3,540913014	-3,344552478
19	FASW	2017	0,059278227	0,083497285	-0,027356992	-3,492912039	-3,322779534
20	GGRM	2017	0,00470545	0,012683322	0,021985615	-7,577157343	-7,537782957
21	HMSP	2017	0,002277172	-0,011731532	-0,039962461	0,511894456	0,462477636
22	HOKI	2017	1,499087783	0,257978535	-0,437635129	-0,88803068	0,431400508
23	HRTA	2017	0,165547339	0,567503199	0,024523688	-1,623071328	-0,865497103
24	IGAR	2017	0,010024488	-0,027695802	-0,053724568	-3,852317804	-3,923713685
25	IMPC	2017	0,049328602	0,030592021	-0,181460338	-23,2898867	-23,39142642

26	INAI	2017	-0,160780898	-0,086509339	-0,029724873	1,186175355	0,909160245
27	INDF	2017	0,011076786	0,031986152	-0,033656942	-3,595309923	-3,585903927
28	INDS	2017	0,030689914	-0,037342613	0,013850823	0,313039081	0,320237205
29	INTP	2017	-0,007667471	-0,000751142	-0,015986879	8,905306068	8,880900576
30	ISSP	2017	0,018097927	-0,013173136	0,036384183	-0,980505726	-0,939196752
31	JECC	2017	-0,040286365	0,285919248	0,117285815	-1,266399665	-0,903480967
32	JPFA	2017	0,037773108	0,104965882	-0,127689601	-3,568766446	-3,553717057
33	JSKY	2017	0,285893216	-0,241740271	-0,147259812	-0,8832956	-0,986402467
34	KAEF	2017	0,140600664	0,14382715	-0,184957621	-0,81330734	-0,713837147
35	KBLI	2017	0,54477168	1,356986887	-0,155127926	-1,213848735	0,532781907
36	KBLM	2017	-17,74058692	-0,223807318	1,875802018	-0,218886609	-16,30747883
37	KDSI	2017	0,101183115	0,12603561	-0,005137846	-1,248181535	-1,026100655
38	KINO	2017	-0,506145458	-0,195407669	41,35780632	12,39868188	53,05493507
39	KLBF	2017	0,035445914	0,030803107	-0,04521878	-6,911281778	-6,890251538
40	LION	2017	0,004159921	0,034976102	-0,097344443	26,64656372	26,5883553
41	MAIN	2017	0,01177393	0,043972772	-0,013600059	-4,176919946	-4,134773303
42	MARK	2017	0,246478983	0,090314299	-0,11118177	-2,485137239	-2,259525726
43	MDKI	2017	-0,034906923	-0,346627707	-0,153068632	-0,502420148	-1,037023411
44	MLBI	2017	0,27727184	0,032826503	-0,456795972	-19,60684139	-19,75353902
45	PBID	2017	0,138157242	0,207789513	-0,131097701	-1,570079154	-1,3552301
46	PICO	2017	0,288893314	0,022000485	-0,417147814	-0,697549131	-0,803803146
47	PYFA	2017	-0,015907054	-0,039071199	0,064328007	3,273487366	3,28283712
48	ROTI	2017	0,382174906	-0,000754287	-0,47822867	-0,506290718	-0,603098769
49	SCCO	2017	0,431119878	0,286795427	-0,00541701	-0,780311168	-0,067812873
50	SKLT	2017	0,041735125	0,121885356	0,001111472	-1,282013497	-1,117281544
51	SMBR	2017	0,106012041	0,01574671	-0,459637648	-1,173571312	-1,511450209

51	SMBR	2017	0,106012041	0,01574671	-0,459637648	-1,173571312	-1,511450209
52	SMGR	2017	0,053063582	0,051414548	-0,154074587	-2,777542135	-2,827138591
53	SMSM	2017	0,037701239	0,098653576	0,086983908	-11,21499886	-10,99166014
54	SPMA	2017	0,003624003	0,071150672	0,042031001	-20,62577569	-20,50897001
55	SRSN	2017	-0,058708997	0,001242466	0,280343685	0,89267828	1,115555435
56	STAR	2017	-0,009019502	-0,065069426	-0,038416372	0,028014035	-0,084491265
57	STTP	2017	0,007849343	0,016400397	0,044761144	-0,149352064	-0,08034118
58	TCID	2017	0,073742228	-0,06982188	-0,119472036	-3,86161971	-3,977171399
59	TOTO	2017	0,047331467	-0,020948876	-0,058715701	-3,652320852	-3,684653962
60	TRIS	2017	-0,09388734	0,004892788	0,170447188	0,832064213	0,913516849
61	TRST	2017	0,014417972	0,005955964	-0,009613496	-3,403216224	-3,392455783
62	TSPC	2017	-0,291749045	0,040697983	7,339467575	-2,597673449	4,490743064
63	ULTJ	2017	0,025645762	-0,047340694	-0,043967909	-2,999782641	-3,065445481
64	UNVR	2017	-0,122059833	-9,13785E-06	-0,185683145	-0,001513099	-0,309265215
65	WIIM	2017	-0,007933289	-0,148691452	-0,039008693	2,296400192	2,100766758
66	WOOD	2017	-0,01963193	0,241041203	0,37506188	-0,821183989	-0,224712837
67	WSBP	2017	0,159524619	0,099887943	0,184965247	-2,759091583	-2,314713774
68	WTON	2017	0,501285205	0,300873604	-0,113432439	-0,517782457	0,170943913
69	ADES	2018	-0,021851934	0,002902914	0,053553862	-4,444552743	-4,4099479
70	AKPI	2018	0,086919508	0,08314225	-0,059610262	-0,477169493	-0,366717997
71	ARNA	2018	-0,030308638	-0,034161323	0,167754059	-10,8764484	-10,7731643
72	ASII	2018	0,04761307	0,056699966	0,810829799	-2,065956097	-1,150813262
73	AUTO	2018	0,015430764	0,044480919	0,063136035	-2,179614118	-2,056566399
74	BELL	2018	0,075597398	0,015100044	0,069196112	-1,59086188	-1,430968326
75	BIMA	2018	-0,062260038	0,549669783	0,171012389	-3,684362615	-3,025940481
76	BOLT	2018	0,034916182	0,176241167	0,015125587	-2,799993015	-2,57371008

77	BTON	2018	0,054367732	0,025792438	-0,016812268	-2,314360541	-2,25101264
78	BUDI	2018	0,128097631	0,187665632	-0,210536467	-0,424048121	-0,318821325
79	CAMP	2018	0,032873471	0,021336347	-0,103526463	1,018507446	0,969190801
80	CEKA	2018	4,90671E-05	-0,102100688	-0,173284788	1,788896497	1,513560088
81	CINT	2018	0,019514402	0,165149339	-0,116121139	-5,836510197	-5,767967596
82	CLEO	2018	0,102100758	0,126011959	-0,017528233	-1,311270943	-1,100686458
83	CPIN	2018	0,039027161	5,215667523	-0,065406015	-4,530576618	0,658712051
84	DLTA	2018	0,019148356	0,045817466	0,058985781	-6,765070564	-6,641118961
85	DVLA	2018	0,109910357	0,096099841	-0,082064777	-17,30755397	-17,18360855
86	EKAD	2018	0,034483199	0,114764927	0,007347211	-5,318278352	-5,161683014
87	FASW	2018	-0,256004587	0,006963459	3,116273344	-2,509029818	0,358202398
88	GGRM	2018	-0,015620719	0,019861216	0,421110958	-13,30465766	-12,87930621
89	HMSP	2018	-0,004552503	-0,907670778	0,097422099	-15,14374391	-15,9585451
90	HOKI	2018	0,055197228	0,356063345	0,113157131	-1,51921003	-0,994792328
91	HRTA	2018	0,211983386	0,081588198	-0,076729802	-3,941420004	-3,724578222
92	IGAR	2018	0,07507531	0,152947299	-0,089939573	-4,094400453	-3,956317416
93	IMPC	2018	0,011635931	0,020237118	0,094339276	-5,212499195	-5,08628687
94	INAI	2018	-0,013640179	0,031871232	0,149703777	-0,847203451	-0,67926862
95	INDF	2018	0,000557551	0,461235099	0,043266486	-2,472462857	-1,967403721
96	INDS	2018	0,075997049	0,000598673	-0,025768505	-9,40173267	-9,350905454
97	INTP	2018	0,032130691	0,004620494	-0,112204821	5,591509366	5,51605573
98	ISSP	2018	-0,015321292	0,080439925	0,249298513	-0,510669545	-0,196252398
99	JECC	2018	0,221287899	0,045534582	-0,027842242	-2,23625518	-1,997274941
100	JPFA	2018	0,018028954	0,162011432	0,039768515	-2,141514644	-1,921705742
101	JSKY	2018	-0,055107279	0,259047796	0,10169157	-0,683785126	-0,378153038

102	KAEF	2018	-0,055813494	0,449064684	0,270135388	-0,436052342	0,227334235
103	KBLI	2018	0,26666099	0,015187417	-0,089067361	-5,14690958	-4,954128534
104	KBLM	2018	0,114092289	0,110674017	-0,205905654	-2,681144429	-2,662283777
105	KDSI	2018	-0,070891837	0,090800618	0,156535381	-4,617115823	-4,44067166
106	KINO	2018	0,333461341	0,304841483	-0,027275699	-0,383608439	0,227418687
107	KLBF	2018	0,050261257	-0,010991371	-0,074120682	-6,47140004	-6,506250836
108	LION	2018	0,077574642	-0,036305868	-0,016199661	-3,362070055	-3,337000943
109	MAIN	2018	-0,058947697	0,112524059	0,460890719	-1,154444225	-0,639977143
110	MARK	2018	0,099099514	0,200982698	0,156802462	-2,907666595	-2,450781921
111	MDKI	2018	-0,002514507	-0,010757312	0,149019312	-3,470502424	-3,334754931
112	MLBI	2018	0,031207305	0,000560391	0,016313512	-13,42498478	-13,37690357
113	PBID	2018	0,091669284	0,742408675	0,014397429	-2,216733337	-1,368257949
114	PICO	2018	-0,011897466	-6,41413E-05	0,068405999	0	0,056444392
115	PYFA	2018	0,812403877	0,711618495	-0,016081559	-1,132995182	0,374945631
116	ROTI	2018	0,037259701	0,006290972	-0,113616181	3,167593941	3,097528434
117	SCCO	2018	0,04354993	0,170796959	0,042321631	-6,939020164	-6,682351645
118	SKLT	2018	0,185575862	0,129624316	-0,163133667	-0,989552049	-0,837485538
119	SMBR	2018	0,035601619	0,038356216	0,055872747	-0,9323988	-0,802568217
120	SMGR	2018	0,038336399	-0,006053022	-0,061984835	-4,537772805	-4,567474263
121	SMSM	2018	0,162493125	0,096915864	-0,03004533	-6,644673086	-6,415309427
122	SPMA	2018	0,014682858	-0,007277649	0,004272803	-3,256298946	-3,244620935
123	SRSN	2018	0,106397394	-0,105488191	-0,123971619	-3,314678672	-3,437741088
124	STAR	2018	0,026685109	0,005786078	-0,04825672	-1,228356659	-1,244142192
125	STTP	2018	0,050769426	0,01385518	-0,122757655	-3,251775587	-3,309908636
126	TCID	2018	-0,009891789	0,105194374	0,007342597	-8,451916639	-8,349271457
127	TOTO	2018	-0,033939404	0,03074796	0,235140035	0,493246468	0,725195059

128	TRIS	2018	0,048656717	0,246796376	0,003194079	-0,769233789	-0,470586617
129	TRST	2018	0,063678273	0,098144691	-0,044887149	-0,213012698	-0,096076882
130	TSPC	2018	0,017013523	0,008351919	0,001100027	-5,046110925	-5,019645456
131	ULTJ	2018	0,017921019	0,018087282	0,052256083	-2,128255029	-2,039990645
132	UNVR	2018	0,029296786	0,028926745	-0,039466067	-52,27094008	-52,25218261
133	WIIM	2018	0,006436851	-0,026005649	-0,113627526	-6,143807518	-6,277003842
134	WOOD	2018	0,190516057	0,167404316	-0,466638008	-1,109173803	-1,217891437
135	WSBP	2018	-0,324648807	0,18737444	0,669679789	-13,89382857	-13,36142315
136	WTON	2018	-0,002420233	0,065444277	0,231535949	-0,912005765	-0,617445773
137	ADES	2019	0,005407504	-0,064630521	0,017077428	2,08295416	2,04080857
138	AKPI	2019	-0,320883732	-0,025929966	0,121582959	0,807680594	0,582449855
139	ARNA	2019	0,026751917	-0,039827199	-14,97232141	-5,140945807	-20,1263425
140	ASII	2019	-0,010981912	0,143781233	0,054500681	-14,90078653	-14,71348653
141	AUTO	2019	0,006352869	-0,045963523	-0,019563232	-23,76265459	-23,82182847
142	BELL	2019	-0,051953229	0,069463492	0,181111475	-15,35827589	-15,15965415
143	BIMA	2019	0,05581923	-0,323958287	0,142254014	-2,010504298	-2,136389342
144	BOLT	2019	0,00745988	-0,033897728	-0,010883289	5,476449494	5,439128357
145	BTON	2019	-0,042110208	-0,005073099	0,434066068	-4,421876378	-4,034993617
146	BUDI	2019	-0,030850514	-0,09509605	0,22135486	0,582320523	0,677728819
147	CAMP	2019	-0,022895664	0,00861084	0,125540334	-5,20928494	-5,098029431
148	CEKA	2019	0,145043242	-0,149599587	-0,354047276	-2,749456062	-3,108059684
149	CINT	2019	0,024207492	0,067356321	-0,016059022	-1,379874518	-1,304369726
150	CLEO	2019	0,15706468	0,025085226	-0,033713527	-0,943644394	-0,795208015
151	CPIN	2019	0,020498824	-0,009020868	-0,007583808	-9,583170904	-9,579276755
152	DLTA	2019	0,049640795	0,002547143	-0,283812234	13,45067104	13,21904674
153	DVLA	2019	-0,025071554	0,069142067	0,097684948	-5,741989395	-5,600233935
154	EKAD	2019	-0,002221385	-0,081578985	0,032616328	-2,634632519	-2,685816562

155	FASW	2019	-0,105153196	-0,008076476	0,255804016	22,27981389	22,42238823
156	GGRM	2019	0,005037217	0,143995741	0,054105523	-3,910715069	-3,707576589
157	HMSP	2019	-0,01194491	0,056405515	0,07114415	-6,934526017	-6,818921263
158	HOKI	2019	-0,034370397	0,041305024	0,180442086	-4,317475105	-4,130098393
159	HRTA	2019	0,038458417	0,892349062	0,133390521	-0,706275263	0,357922737
160	IGAR	2019	0,004729811	-0,140156921	-0,008864754	-4,452149208	-4,596441072
161	IMPC	2019	0,033053369	0,026121063	-0,059493195	-3,034644491	-3,034963254
162	INAI	2019	-0,072061412	-0,002908842	0,231712394	0,788344151	0,945086291
163	INDF	2019	0,083858885	-0,040989096	0,041004768	0,640530367	0,724404924
164	INDS	2019	-0,114399645	0,048872634	0,234596172	-1,20512001	-1,036050848
165	INTP	2019	0,00131858	0,004119719	0,040837513	73,78124807	73,82752388
166	ISSP	2019	0,039333095	-0,062395932	-0,076022341	6,740221095	6,641135916
167	JECC	2019	0,027779186	-0,088119653	-0,149955227	2,502611561	2,292315867
168	JPFA	2019	0,026352533	-0,029436342	-0,06557812	-3,853837551	-3,92249948
169	JSKY	2019	0,20288441	-0,057132402	-0,488554483	2,359563662	2,016761186
170	KAEF	2019	0,06993079	-0,18756034	-0,273847203	0,097425254	-0,294051498
171	KBLI	2019	0,301462709	-0,079043014	-0,228900807	-4,046815497	-4,053296608
172	KBLM	2019	-0,161299759	0,149618624	0,484226222	11,39611842	11,86866351
173	KDSI	2019	-0,023416637	-0,204777406	0,009199706	2,044811468	1,82581713
174	KINO	2019	0,323318456	0,030413116	-0,065615841	-1,206449674	-0,918333943
175	KLBF	2019	0,039595227	0,032866726	-0,019923521	-4,753188154	-4,700649722
176	LION	2019	-0,034751334	0,065829739	-0,039009718	3,818138615	3,810207301
177	MAIN	2019	0,03452778	-0,031205457	0,100474229	-0,188048799	-0,084252247
178	MARK	2019	0,045955133	0,28638276	0,034197318	-2,763238576	-2,396703365
179	MDKI	2019	0,011986708	0,030041965	-0,414410045	-13,69928058	-14,07166195
180	MLBI	2019	0,176962803	-0,004568967	-0,259490094	-0,652669083	-0,739765341
181	PBID	2019	-0,026446889	-0,197404792	0,15809461	-24,1407164	-24,20647347

182	PICO	2019	-0,062961961	-0,023108833	0,057765101	-0,114634409	-0,142940102
183	PYFA	2019	-0,012449965	0,029234045	0,013985225	-9,541407469	-9,510638165
184	ROTI	2019	0,033429609	0,008998403	0,028455651	-2,52322908	-2,452345416
185	SCCO	2019	-0,03451445	0,069004453	0,17986285	-4,736186779	-4,521833926
186	SKLT	2019	0,037237879	0,020075663	0,112342397	-3,531322548	-3,361666609
187	SMBR	2019	-0,002589228	0,018087542	0,016682797	-6,396284068	-6,364102956
188	SMGR	2019	0,014043965	0,02162828	0,129996044	0,215246682	0,380914972
189	SMSM	2019	0,066987387	0,020252262	-0,081302535	-8,321239592	-8,315302478
190	SPMA	2019	0,050423157	-0,008283914	-0,253855398	-4,776571916	-4,98828807
191	SRSN	2019	0,088621285	0,181099913	-0,048192289	-1,764129585	-1,542600676
192	STAR	2019	-0,139368489	-0,085135942	0,498325959	0,117572491	0,391394019
193	STTP	2019	0,100331888	0,003054053	-0,025263603	-5,892637	-5,814514662
194	TCID	2019	0,375137196	0,793790845	-0,085671986	-0,302176038	0,781080017
195	TOTO	2019	0,05148324	-0,085433938	-0,230524273	-45,65322986	-45,91770483
196	TRIS	2019	-0,042579795	0,002126122	0,18030073	9,463741809	9,603588866
197	TRST	2019	0,006029944	-0,012456018	-0,04978943	-3,184772189	-3,240987693
198	TSPC	2019	-0,000986034	-0,024953904	0,085487321	-4,516887168	-4,457339786
199	ULTJ	2019	0,036749332	0,123976977	-0,011798041	-3,301449526	-3,152521258
200	UNVR	2019	0,035194115	-0,022878904	-0,03987179	-102,1638563	-102,1914129
201	WIIM	2019	0,0073501	-0,164603798	-0,076487716	-3,571106252	-3,804847667
202	WOOD	2019	0,260071555	0,187744287	-0,492221375	-0,992729952	-1,037135485
203	WSBP	2019	-0,127928321	-0,096754847	0,294089111	-4,121189914	-4,051783972
204	WTON	2019	0,025967513	-0,015547594	-0,05205851	-1,369879005	-1,411517595

Lampiran 9

Perhitungan *F-score*

No.	Kode	Tahun	F- score = RSST Accrual + Financial Performance		F-score
			RSST Accrual	Financial Performance	
1	ADES	2017	-0,598732768	-3,237698865	-3,836
2	AKPI	2017	2,840733212	-1,057008791	1,784
3	ARNA	2017	-3,53591742	-7,280358228	-10,816
4	ASII	2017	-0,401290284	-2,514445036	-2,916
5	AUTO	2017	-5,85412737	71,60860403	65,754
6	BELL	2017	-0,890019325	-0,4863754	-1,376
7	BIMA	2017	13,11482923	22,09192947	35,207
8	BOLT	2017	-31,87419733	24,90584056	-6,968
9	BTON	2017	-5,278702777	-1,722503888	-7,001
10	BUDI	2017	-26,44737874	-22,20520346	-48,653
11	CAMP	2017	1,897928619	-1,022479397	0,875
12	CEKA	2017	4,497744806	21,57924666	26,077
13	CINT	2017	-1,334365841	-0,959796015	-2,294
14	CLEO	2017	-1,32012177	-0,811586513	-2,132
15	CPIN	2017	-12,82262853	-28,70251113	-41,525
16	DLTA	2017	-1,21150894	-7,464770425	-8,676
17	DVLA	2017	0,556514502	-5,681281532	-5,125
18	EKAD	2017	-1,027565294	-3,344552478	-4,372
19	FASW	2017	4,087056306	-3,322779534	0,764
20	GGRM	2017	-0,86703292	-7,537782957	-8,405
21	HMSP	2017	-0,00234524	0,462477636	0,460
22	HOKI	2017	-2,992247284	0,431400508	-2,561
23	HRTA	2017	-3,280417417	-0,865497103	-4,146
24	IGAR	2017	-1,892611327	-3,923713685	-5,816
25	IMPC	2017	-6,961996577	-23,39142642	-30,353
26	INAI	2017	1,975111235	0,909160245	2,884
27	INDF	2017	-0,137079023	-3,585903927	-3,723
28	INDS	2017	0,377362704	0,320237205	0,698
29	INTP	2017	-2,911604906	8,880900576	5,969
30	ISSP	2017	-6,533570054	-0,939196752	-7,473
31	JECC	2017	0,884212721	-0,903480967	-0,019
32	JPFA	2017	-0,921267529	-3,553717057	-4,475
33	JSKY	2017	1,087253629	-0,986402467	0,101
34	KAEF	2017	-1,331657862	-0,713837147	-2,045
35	KBLI	2017	0,191490805	0,532781907	0,724

36	KBLM	2017	-1,139439182	-16,30747883	-17,447
37	KDSI	2017	0,723404973	-1,026100655	-0,303
38	KINO	2017	10,16049395	53,05493507	63,215
39	KLBF	2017	-2,186703196	-6,890251538	-9,077
40	LION	2017	-10,10013702	26,5883553	16,488
41	MAIN	2017	8,384965965	-4,134773303	4,250
42	MARK	2017	-4,125808404	-2,259525726	-6,385
43	MDKI	2017	-1,884329424	-1,037023411	-2,921
44	MLBI	2017	-2,266950306	-19,75353902	-22,020
45	PBID	2017	-2,473771369	-1,3552301	-3,829
46	PICO	2017	0,18149382	-0,803803146	-0,622
47	PYFA	2017	5,081749132	3,28283712	8,365
48	ROTI	2017	-0,817934998	-0,603098769	-1,421
49	SCCO	2017	-1,862455735	-0,067812873	-1,930
50	SKLT	2017	0,904472871	-1,117281544	-0,213
51	SMBR	2017	0,24437593	-1,511450209	-1,267
52	SMGR	2017	0,332407896	-2,827138591	-2,495
53	SMSM	2017	-18,99337755	-10,99166014	-29,985
54	SPMA	2017	43,53359489	-20,50897001	23,025
55	SRSN	2017	2,842965389	1,115555435	3,959
56	STAR	2017	2,052569318	-0,084491265	1,968
57	STTP	2017	0,208753691	-0,08034118	0,128
58	TCID	2017	-0,406792793	-3,977171399	-4,384
59	TOTO	2017	-1,513846783	-3,684653962	-5,199
60	TRIS	2017	2,232878021	0,913516849	3,146
61	TRST	2017	0,729262581	-3,392455783	-2,663
62	TSPC	2017	-0,229720626	4,490743064	4,261
63	ULTJ	2017	-1,039152088	-3,065445481	-4,105
64	UNVR	2017	0,133866555	-0,309265215	-0,175
65	WIIM	2017	1,874876843	2,100766758	3,976
66	WOOD	2017	-0,261080629	-0,224712837	-0,486
67	WSBP	2017	4,732085631	-2,314713774	2,417
68	WTON	2017	1,742959094	0,170943913	1,914
69	ADES	2018	-2,017300616	-4,4099479	-6,427
70	AKPI	2018	0,903544833	-0,366717997	0,537
71	ARNA	2018	-1,772772583	-10,7731643	-12,546
72	ASII	2018	-0,004623473	-1,150813262	-1,155
73	AUTO	2018	0,923658278	-2,056566399	-1,133
74	BELL	2018	-0,319556371	-1,430968326	-1,751
75	BIMA	2018	-0,886136682	-3,025940481	-3,912

76	BOLT	2018	2,623348348	-2,57371008	0,050
77	BTON	2018	-1,378104948	-2,25101264	-3,629
78	BUDI	2018	1,833367143	-0,318821325	1,515
79	CAMP	2018	-0,523853881	0,969190801	0,445
80	CEKA	2018	3,216471997	1,513560088	4,730
81	CINT	2018	1,169441145	-5,767967596	-4,599
82	CLEO	2018	-3,852718133	-1,100686458	-4,953
83	CPIN	2018	-2,575009469	0,658712051	-1,916
84	DLTA	2018	-0,951457715	-6,641118961	-7,593
85	DVLA	2018	-5,200703641	-17,18360855	-22,384
86	EKAD	2018	-2,191434483	-5,161683014	-7,353
87	FASW	2018	-2,184705998	0,358202398	-1,827
88	GGRM	2018	-3,040356584	-12,87930621	-15,920
89	HMSP	2018	0,615805882	-15,9585451	-15,343
90	HOKI	2018	0,086942448	-0,994792328	-0,908
91	HRTA	2018	-0,931960145	-3,724578222	-4,657
92	IGAR	2018	-1,038379345	-3,956317416	-4,995
93	IMPC	2018	-1,956481933	-5,08628687	-7,043
94	INAI	2018	1,452578814	-0,67926862	0,773
95	INDF	2018	1,659671185	-1,967403721	-0,308
96	INDS	2018	-1,483975436	-9,350905454	-10,835
97	INTP	2018	-3,314147151	5,51605573	2,202
98	ISSP	2018	2,004343473	-0,196252398	1,808
99	JECC	2018	0,080015717	-1,997274941	-1,917
100	JPFA	2018	0,378152855	-1,921705742	-1,544
101	JSKY	2018	-1,987913007	-0,378153038	-2,366
102	KAEF	2018	0,369088401	0,227334235	0,596
103	KBLI	2018	-2,558647379	-4,954128534	-7,513
104	KBLM	2018	-0,027764409	-2,662283777	-2,690
105	KDSI	2018	-2,339336844	-4,44067166	-6,780
106	KINO	2018	0,146212858	0,227418687	0,374
107	KLBF	2018	-1,753935597	-6,506250836	-8,260
108	LION	2018	-4,176908614	-3,337000943	-7,514
109	MAIN	2018	-3,77291027	-0,639977143	-4,413
110	MARK	2018	-1,162770141	-2,450781921	-3,614
111	MDKI	2018	-4,068477282	-3,334754931	-7,403
112	MLBI	2018	0,907557001	-13,37690357	-12,469
113	PBID	2018	0,175562813	-1,368257949	-1,193
114	PICO	2018	-4,520405977	0,056444392	-4,464
115	PYFA	2018	0,060012719	0,374945631	0,435
116	ROTI	2018	7,221739467	3,097528434	10,319
117	SCCO	2018	27,79117686	-6,682351645	21,109
118	SKLT	2018	0,867488019	-0,837485538	0,030
119	SMBR	2018	-0,390298107	-0,802568217	-1,193
120	SMGR	2018	-3,153448876	-4,567474263	-7,721

121	SMSM	2018	-1,519524286	-6,415309427	-7,935
122	SPMA	2018	-7,309555226	-3,244620935	-10,554
123	SRSN	2018	-4,566707107	-3,437741088	-8,004
124	STAR	2018	11,34188833	-1,244142192	10,098
125	STTP	2018	0,387180829	-3,309908636	-2,923
126	TCID	2018	-3,417713374	-8,349271457	-11,767
127	TOTO	2018	-1,775096772	0,725195059	-1,050
128	TRIS	2018	2,131740388	-0,470586617	1,661
129	TRST	2018	-0,723798926	-0,096076882	-0,820
130	TSPC	2018	-1,261328219	-5,019645456	-6,281
131	ULTJ	2018	-1,143118998	-2,039990645	-3,183
132	UNVR	2018	-12,33385721	-52,25218261	-64,586
133	WIIM	2018	-2,527224248	-6,277003842	-8,804
134	WOOD	2018	-0,503827038	-1,217891437	-1,722
135	WSBP	2018	-5,493502161	-13,36142315	-18,855
136	WTON	2018	0,708892528	-0,617445773	0,091
137	ADES	2019	5,882139219	2,04080857	7,923
138	AKPI	2019	1,521306308	0,582449855	2,104
139	ARNA	2019	0,070724695	-20,1263425	-20,056
140	ASII	2019	-7,97709397	-14,71348653	-22,691
141	AUTO	2019	-16,09695306	-23,82182847	-39,919
142	BELL	2019	32,77246107	-15,15965415	17,613
143	BIMA	2019	-2,330822548	-2,136389342	-4,467
144	BOLT	2019	3,522828919	5,439128357	8,962
145	BTON	2019	1,555905967	-4,034993617	-2,479
146	BUDI	2019	1,997172016	0,677728819	2,675
147	CAMP	2019	1,725610085	-5,098029431	-3,372
148	CEKA	2019	-0,807252991	-3,108059684	-3,915
149	CINT	2019	1,572677926	-1,304369726	0,268
150	CLEO	2019	-0,184474675	-0,795208015	-0,980
151	CPIN	2019	-1,434506122	-9,579276755	-11,014
152	DLTA	2019	-0,797429042	13,21904674	12,422
153	DVLA	2019	-1,126967943	-5,600233935	-6,727
154	EKAD	2019	-2,592141038	-2,685816562	-5,278
155	FASW	2019	-3,164506218	22,42238823	19,258
156	GGRM	2019	-0,532418504	-3,707576589	-4,240
157	HMSF	2019	1,679942219	-6,818921263	-5,139
158	HOKI	2019	-2,220259454	-4,130098393	-6,350
159	HRTA	2019	-0,745491352	0,357922737	-0,388
160	IGAR	2019	-2,885476929	-4,596441072	-7,482

161	IMPC	2019	1,537967406	-3,034963254	-1,497
162	INAI	2019	2,399211998	0,945086291	3,344
163	INDF	2019	0,636895622	0,724404924	1,361
164	INDS	2019	-2,449277353	-1,036050848	-3,485
165	INTP	2019	-2,206724166	73,82752388	71,621
166	ISSP	2019	6,31749637	6,641135916	12,959
167	JECC	2019	2,937682828	2,292315867	5,230
168	JPFA	2019	-1,028793455	-3,92249948	-4,951
169	JSKY	2019	-0,685741102	2,016761186	1,331
170	KAEF	2019	-1,199770163	-0,294051498	-1,494
171	KBLI	2019	-21,01456571	-4,053296608	-25,068
172	KBLM	2019	9,803093006	11,86866351	21,672
173	KDSI	2019	3,634537588	1,82581713	5,460
174	KINO	2019	-0,176491962	-0,918333943	-1,095
175	KLBF	2019	-1,057385313	-4,700649722	-5,758
176	LION	2019	2,112338047	3,810207301	5,923
177	MAIN	2019	0,186933972	-0,084252247	0,103
178	MARK	2019	-0,961038967	-2,396703365	-3,358
179	MDKI	2019	-0,221788284	-14,07166195	-14,293
180	MLBI	2019	8,40461807	-0,739765341	7,665
181	PBID	2019	-11,00676009	-24,20647347	-35,213
182	PICO	2019	1,315247265	-0,142940102	1,172
183	PYFA	2019	-6,29756888	-9,510638165	-15,808
184	ROTI	2019	2,815520401	-2,452345416	0,363
185	SCCO	2019	-1,924229138	-4,521833926	-6,446
186	SKLT	2019	-1,800782753	-3,361666609	-5,162
187	SMBR	2019	9,521873681	-6,364102956	3,158
188	SMGR	2019	-1,445244366	0,380914972	-1,064
189	SMSM	2019	-1,968421535	-8,315302478	-10,284
190	SPMA	2019	4,962367556	-4,98828807	-0,026
191	SRSN	2019	-0,127350957	-1,542600676	-1,670
192	STAR	2019	1,36987958	0,391394019	1,761
193	STTP	2019	-6,149235206	-5,814514662	-11,964
194	TCID	2019	-2,972439773	0,781080017	-2,191
195	TOTO	2019	-7,679546989	-45,91770483	-53,597
196	TRIS	2019	18,43921647	9,603588866	28,043
197	TRST	2019	14,89640811	-3,240987693	11,655
198	TSPC	2019	-1,764755222	-4,457339786	-6,222
199	ULTJ	2019	-1,290255769	-3,152521258	-4,443
200	UNVR	2019	24,14429058	-102,1914129	-78,047
201	WIIM	2019	-0,941674432	-3,804847667	-4,747
202	WOOD	2019	0,649674054	-1,037135485	-0,387
203	WSBP	2019	-3,45209154	-4,051783972	-7,504
204	WTON	2019	0,790231356	-1,411517595	-0,621

Hasil Output SPSS

Hasil Uji Statistik Deskriptif sebelum *outlier*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LEVERAGE	204	,090	3,340	,41267	,305760
PROFITABILITY	204	,001	8,877	,12649	,623969
LIKUIDITY	204	,001	55,362	,57672	3,867955
CAPT	204	,119	9,686	1,12809	,909396
FFR	204	-78,047	71,621	-2,75501	15,334181
Valid N (listwise)	204				

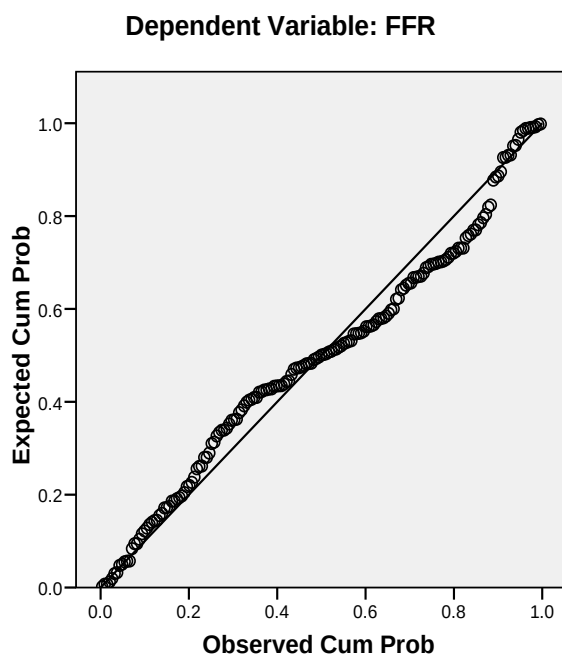
Hasil Uji Statistik Deskriptif sesudah *outlier*

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LEVERAGE	177	,090	3,340	,40534	,302944
PROFITABILITY	177	,001	8,877	,13208	,669236
LIKUIDITY	177	,001	55,362	,62779	4,151271
CAPT	177	,119	7,691	1,06583	,691249
FFR	177	-17,447	12,959	-2,36244	5,315144
Valid N (listwise)	177				

Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residual



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		177
Normal Parameters ^{a,b}	Mean	,0000000
	Std. Deviation	5,11908157
Most Extreme Differences	Absolute	,091
	Positive	,091
	Negative	-,070
Kolmogorov-Smirnov Z		1,215
Asymp. Sig. (2-tailed)		,105

a. Test distribution is Normal.

b. Calculated from data.

Hasil Uji Multikolinieritas

Coefficients^a

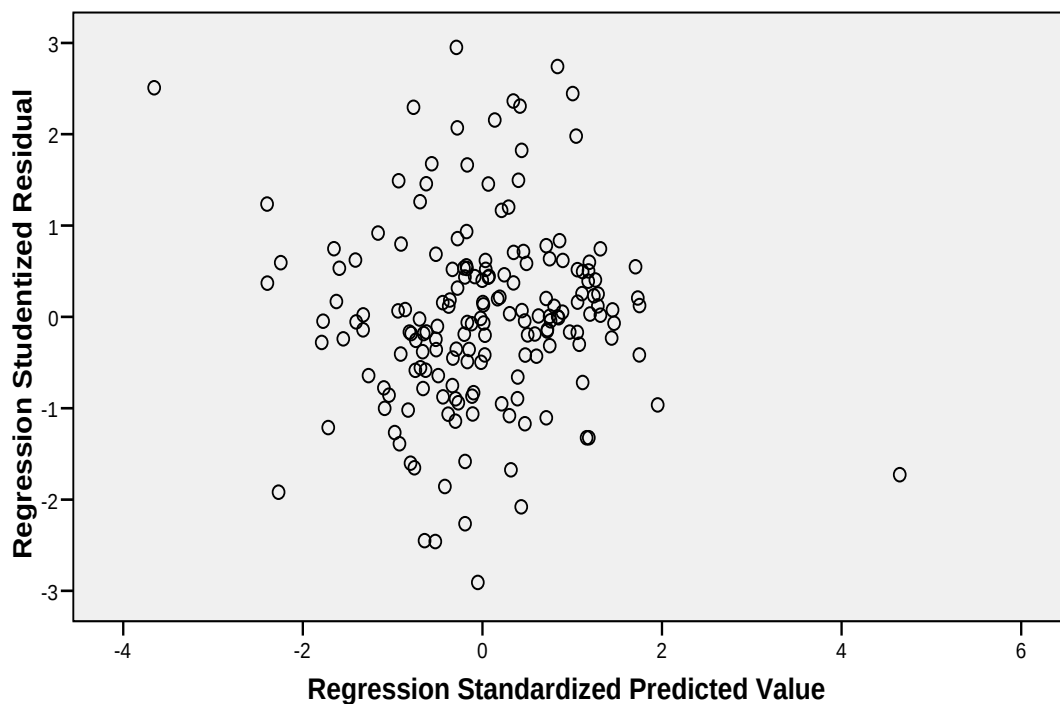
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-2,405	,768		-3,132	,002		
	LEVERAGE	5,260	1,531	,300	3,435	,001	,708	1,412
	PROFITABILITY	-,042	,588	-,005	-,071	,943	,984	1,016
	LIKUIDITY	-,014	,094	-,011	-,152	,879	,994	1,006
	CAPT	-1,947	,674	-,253	-2,889	,004	,702	1,425

a. Dependent Variable: FFR

Hasil Uji Heteroskedasitas

Scatterplot

Dependent Variable: FFR



Hasil Uji Statistika Parsial (Uji t)

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-2,405	,768		-3,132	,002
	LEVERAGE	5,260	1,531	,300	3,435	,001
	PROFITABILITY	-,042	,588	-,005	-,071	,943
	LIKUIDITY	-,014	,094	-,011	-,152	,879
	CAPT	-1,947	,674	-,253	-2,889	,004

a. Dependent Variable: FFR

Hasil Uji Statistika Simultan (Uji F)

ANOVA^b

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	360,054	4	90,013	3,357	,011 ^a
	Residual	4612,079	172	26,814		
	Total	4972,133	176			

a. Predictors: (Constant), CAPT, LIKUIDITY, PROFITABILITY, LEVERAGE

b. Dependent Variable: FFR

Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,269 ^a	,072	,051	5,178264	2,119

a. Predictors: (Constant), CAPT, LIKUIDITY, PROFITABILITY, LEVERAGE

b. Dependent Variable: FFR

Hasil Uji Koefisien Determinasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,269 ^a	,072	,051	5,178264	2,119

a. Predictors: (Constant), CAPT, LIKUIDITY, PROFITABILITY, LEVERAGE

b. Dependent Variable: FFR

Berita Acara Bimbingan Skripsi



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BERITA ACARA BIMBINGAN SKRIPSI

Nama Penyaji : Alfi Nurismawati
N IM : 170302037
Program Studi : Akuntansi
Alamat / Tlp : 82141404217
Judul Skripsi : ANALISIS PENGARUH RASIO KEUANGAN SEBAGAI DETEKSI KECURANGAN LAPORAN KEUANGAN PERUSAHAAN
Pembimbing I : Muhammad Aufa, S.E., M.SA
Pembimbing II : -
Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
20/10/2020			Penyusunan paragraf Hubungan antara paragraf kontribusi
26/10/20			Langkah bab 3
12/11/20			kurang daftar pustaka keputusan
25/11/20			Uji titorial
22/3/21			Sampul Tabel Interpretasi
24/3/21			Acc Uji Skripsi

Tanggal Pengajuan : 13 Oktober 2020
Batas Akhir Bimbingan :
Selesai Penulisan :
Tanggal Diujikan :

Prodi Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Syaiful, S.E., MM

Muhammad Aufa, S.E., M.SA

Surat Keterangan Bebas Plagiasi

	PUSAT BISNIS DAN KERJASAMA UNIVERSITAS MUHAMMADIYAH GRESIK	
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SURAT KETERANGAN BEBAS PLAGIAT

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

Nama	: Alfi Nurismawati
NIM	: 170302037
Fakultas / Prodi	: Ekonomi dan Bisnis/ Akuntansi
Perguruan Tinggi	: Universitas Muhammadiyah Gresik
Judul Skripsi	: Determinan kecurangan laporan keuangan perusahaan
Telah melakukan pengecekan plagiasi dengan hasil :	
Referensi	: 0%
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Demikian surat keterangan ini dibuat untuk digunakan sebagaimana mestinya.

Gresik, 25 Maret 2021
Kepala Pusat Bisnis & Kerjasama FEB UMG


Wendi Krisnawati, S.E., M.SM
NIP. 03111709201



PUSAT
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Lembar Persetujuan Revisi Skripsi



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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Alfi Nurismawati
NIM : 170302037
Program Studi : Akuntansi
Judul Skripsi : Determinan Kecurangan Laporan Keuangan Perusahaan

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Muhammad Aufa, S.E., M.SA	1.	1 26-4-2021
2. -	2	2
3. Dr. Mu'minatus Sholichah, Dra., Ec., M.Si	3	3 26-4-2021
4. Syaiful, S.E., MM	4	4 26-4-2021

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

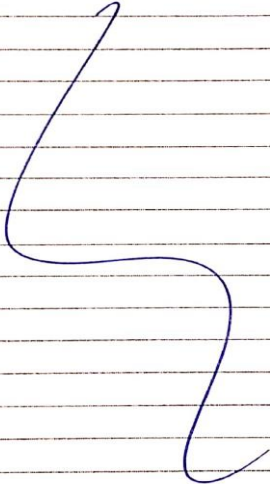
Lembar Revisi Skripsi



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

Nama Penyaji : Alfi Nurismawati
NIM : 170302037
Program Studi : Akuntansi
Hari / Tanggal : Rabu, 21 April 2021
Pembimbing I : **Muhammad Aufa, S.E., M.SA**

No.	Uraian	Halaman
1.	Dapper pustaka. 	

Keterangan :

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

Mengetahui,
Pembimbing I

Muhammad Aufa, S.E., M.SA



Nama Penyaji : Alfi Nurismawati
NIM : 170302037
Program Studi : Akuntansi
Hari / Tanggal : Rabu, 21 April 2021
Penguji I : Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si

[illegible]

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

Penguji

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



Nama Penyaji : Alfi Nurismawati
NIM : 170302037
Program Studi : Akuntansi
Hari / Tanggal : Rabu, 21 April 2021
Penguji I : Syaiful, S.E., MM

No.	Uraian	Halaman
①	penjelasan interpretasi & didalam analisisnya -	
②	penjelasan deskripsi data & line perlengkapannya.	

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

Syaiful, S.E., MM



PRODI AKUNTANSI
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BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2020 / 2021
Nomer : 195/II.3.UMG/Akun/E/2021

Pada hari ini **Rabu, Tanggal 21 April 2021**, pukul **12.30 - 14.00**. Telah dilaksanakan Ujian Sidang Skripsi
Pada Mahasiswa :

Nama Mahasiswa : **Alfi Nurismawati**
NIM : **170302037**
Judul Skripsi : **Determinan Kecurangan Laporan Keuangan Perusahaan**

Dosen Pembimbing I : **Muhammad Aufa, S.E., M.SA**
Dosen Pembimbing II : **-**
Penguji I : **Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si**
Penguji II : **Syaiful, S.E., MM**

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

Berdasarkan hasil Ujian Sidang Skripsi yang telah dilakukan di depan penguji dinyatakan :
Lulus (Diterima / Diterima dengan Perbaikan) atau Mengulang atau Tidak Lulus*)

Mengetahui,
Ketua Program Studi,



Catatan :
*) Coret yang tidak perlu

Gresik, 21 April 2021,
Ketua Tim Penguji,

Muhammad Aufa, S.E., M.SA



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