

LAMPIRAN-LAMPIRAN

Lampiran 1 :

Daftar Perusahaan LQ45 yang Terdaftar di Bursa Efek Indonesia Periode 2017-2019

NO	KODE	NAMA PERUSAHAAN
1	AALI	PT. Astra Agro Lestari Tbk
2	ADHI	PT. Adhi Karya (Persero) Tbk
3	ADRO	PY. Adaro Energy Tbk
4	AKRA	PT. AKR Corporindo Tbk
5	ANTM	PT. Aneka Tambang Tbk
6	ASII	PT. Astra International Tbk
7	ASRI	PT. Alam Sutera Realty Tbk
8	BBCA	PT. Bank Central Asia Tbk
9	BBNI	PT. Bank Negara Indonesia (Persero) Tbk
10	BBRI	PT. Bank Rakyat Indonesia (Persero) Tbk
11	BBTN	PT. Bank Tabungan Negara (Persero) Tbk
12	BJBR	PT. BPD Jawa Barat dan Banten Tbk
13	BKSL	PT. Sentul City Tbk
14	BMRI	PT. Bank Mandiri (Persero) Tbk
15	BMTR	PT. Global Mediacom Tbk
16	BRPT	PT. Barito Pacific Tbk
17	BSDE	PT. Bumi Serpong Damai Tbk
18	BTPS	PT. Bank Tabungan Pensiun Syariah Tbk
19	BUMI	PT. Bumi Resources Tbk
20	CPIN	PT. Charoen Pokphand Indonesia Tbk
21	CTRA	PT. Ciputra Development Tbk
22	ELSA	PT. Elnusa Tbk
23	ERAA	PT. Erajaya Swasembada Tbk
24	EXCL	PT. XL Axiata Tbk
25	GGRM	PT. Gudang Garam Tbk
26	HMSP	PT. H.M. Sampoerna Tbk
27	ICBP	PT. Indofood CBP Sukses Makmur Tbk
28	INCO	PT. Vale Indonesia Tbk
29	INDF	PT. Indofood Sukses Makmur Tbk
30	INDY	PT. Indika Energy Tbk

NO	KODE	NAMA PERUSAHAAN
31	INKP	PT. Indah Kiat Pulp & Paper Tbk
32	INTP	PT. Indocement Tunggul Prakarsa Tbk
33	ITMG	PT. Indo Tambangraya Megah Tbk
34	JPFA	PT. Japfa Comfeed Indonesia Tbk
35	JSMR	PT. Jasa Marga (Persero) Tbk
36	KLBF	PT. Kalbe Farma Tbk
37	LPKR	PT. Lippo Karawaci Tbk
38	LPPF	PT. Matahari Department Store Tbk
39	LSIP	PT. PP London Sumatera Tbk
40	MEDC	PT. Medco Energi Internasional Tbk
41	MNCN	PT. Media Nusantara Citra Tbk
42	MPPA	PT. Matahari Putra Prima Tbk
43	MYRX	PT. Hanson International Tbk
44	PGAS	PT. Perusahaan Gas Negara (Persero) Tbk
45	PPRO	PT. PP Properti Tbk
46	PTBA	PT. Tambang Batubara Bukit Asam (Persero) Tbk
47	PTPP	PT. PP (Persero) Tbk
48	PWON	PT. Pakuwon Jati Tbk
49	SCMA	PT. Surya Citra Media Tbk
50	SILO	PT. Siloam International Hospitals Tbk
51	SMGR	PT. Semen Indonesia (Persero) Tbk
52	SMRA	PT. Summarecon Agung Tbk
53	SRIL	PT. Sri Rejeki Isman Tbk
54	SSMS	PT. Sawit Sumbermas Sarana Tbk
55	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk
56	TLKM	PT. Telekomunikasi Indonesia (Persero) Tbk
57	TPIA	PT. Chandra Asri Petrochemical Tbk
58	UNTR	PT. United Tractors Tbk
59	UNVR	PT. Unilever Indonesia Tbk
60	WIKA	PT. Wijaya Karya (Persero) Tbk
61	WSBP	PT. Waskita Beton Precast Tbk
62	WSKT	PT. Waskita Karya (Persero) Tbk

Lampiran 2 :

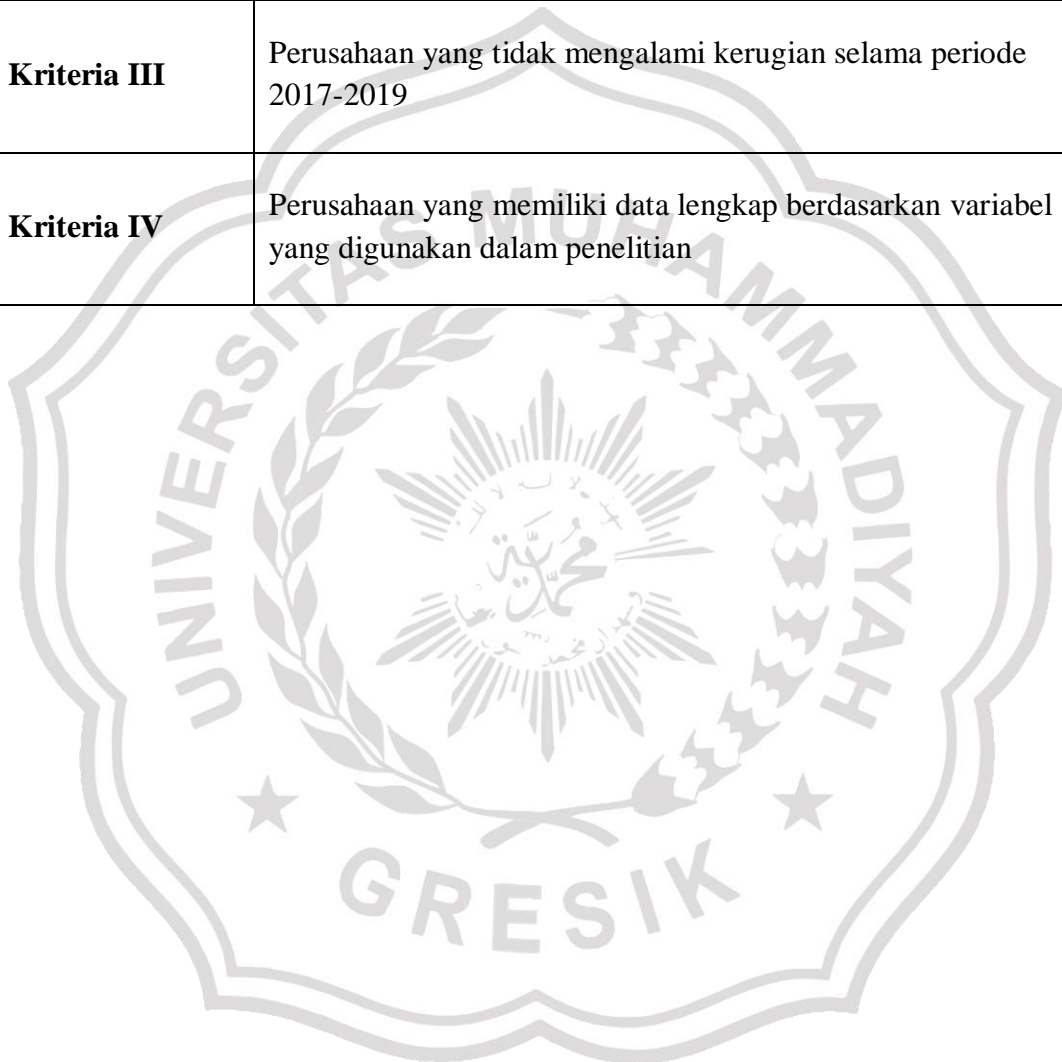
Daftar Perusahaan dan Pemilihan Sampel

NO	KODE	NAMA PERUSAHAAN	KRITERIA				SAMPEL
			I	II	III	IV	
1	AALI	PT. Astra Agro Lestari Tbk	√	√	√	√	√
2	ADHI	PT. Adhi Karya (Persero) Tbk	√	√	√	√	√
3	ADRO	PY. Adaro Energy Tbk	√	–	√	√	–
4	AKRA	PT. AKR Corporindo Tbk	√	√	√	√	√
5	ANTM	PT. Aneka Tambang Tbk	√	√	–	√	–
6	ASII	PT. Astra International Tbk	√	√	√	√	√
7	ASRI	PT. Alam Sutera Realty Tbk	√	√	√	√	√
8	BBCA	PT. Bank Central Asia Tbk	√	√	√	√	√
9	BBNI	PT. Bank Negara Indonesia (Persero) Tbk	√	√	√	√	√
10	BBRI	PT. Bank Rakyat Indonesia (Persero) Tbk	√	√	√	√	√
11	BBTN	PT. Bank Tabungan Negara (Persero) Tbk	√	√	√	√	√
12	BJBR	PT. BPD Jawa Barat dan Banten Tbk	√	√	√	√	√
13	BKSL	PT. Sentul City Tbk	√	√	√	√	√
14	BMRI	PT. Bank Mandiri (Persero) Tbk	√	√	√	√	√
15	BMTR	PT. Global Mediacom Tbk	√	√	√	√	√
16	BRPT	PT. Barito Pacific Tbk	√	–	√	√	–
17	BSDE	PT. Bumi Serpong Damai Tbk	√	√	√	√	√
18	BTPS	PT. Bank Tabungan Pensiunan Syariah Tbk	√	√	–	√	–
19	BUMI	PT. Bumi Resources Tbk	√	–	√	√	–

NO	KODE	NAMA PERUSAHAAN	KRITERIA				SAMPEL
			I	II	III	IV	
20	CPIN	PT. Charoen Pokphand Indonesia Tbk	√	√	√	√	√
21	CTRA	PT. Ciputra Development Tbk	√	√	√	√	√
22	ELSA	PT. Elnusa Tbk	√	√	√	√	√
23	ERAA	PT. Erajaya Swasembada Tbk	√	√	√	√	√
24	EXCL	PT. XL Axiata Tbk	√	√	–	√	–
25	GGRM	PT. Gudang Garam Tbk	√	√	√	√	√
26	HMSP	PT. H.M. Sampoerna Tbk	√	√	√	√	√
27	ICBP	PT. Indofood CBP Sukses Makmur Tbk	√	√	√	√	√
28	INCO	PT. Vale Indonesia Tbk	√	√	–	√	–
29	INDF	PT. Indofood Sukses Makmur Tbk	√	√	√	√	√
30	INDY	PT. Indika Energy Tbk	√	–	√	√	–
31	INKP	PT. Indah Kiat Pulp & Paper Tbk	√	–	√	√	–
32	INTP	PT. Indocement Tunggal Prakarsa Tbk	√	√	√	√	√
33	ITMG	PT. Indo Tambangraya Megah Tbk	√	–	√	√	–
34	JPFA	PT. Japfa Comfeed Indonesia Tbk	√	√	√	√	√
35	JSMR	PT. Jasa Marga (Persero) Tbk	√	√	√	√	√
36	KLBF	PT. Kalbe Farma Tbk	√	√	√	√	√
37	LPKR	PT. Lippo Karawaci Tbk	√	√	–	√	–
38	LPPF	PT. Matahari Department Store Tbk	√	√	√	√	√
39	LSIP	PT. PP London Sumatera Tbk	√	√	√	√	√
40	MEDC	PT. Medco Energi Internasional Tbk	√	√	–	√	–
41	MNCN	PT. Media Nusantara Citra Tbk	√	√	√	√	√
42	MPPA	PT. Matahari Putra Prima Tbk	√	√	–	√	–

NO	KODE	NAMA PERUSAHAAN	KRITERIA				SAMPEL
			I	II	III	IV	
43	MYRX	PT. Hanson International Tbk	√	√	–	√	–
44	PGAS	PT. Perusahaan Gas Negara (Persero) Tbk	√	–	√	√	–
45	PPRO	PT. PP Properti Tbk	√	√	√	√	√
46	PTBA	PT. Bukit Asam (Persero) Tbk	√	√	√	√	√
47	PTPP	PT. PP (Persero) Tbk	√	√	√	√	√
48	PWON	PT. Pakuwon Jati Tbk	√	√	√	√	√
49	SCMA	PT. Surya Citra Media Tbk	√	√	√	√	√
50	SILO	PT. Siloam International Hospitals Tbk	√	√	–	√	–
51	SMGR	PT. Semen Indonesia (Persero) Tbk	√	√	√	√	√
52	SMRA	PT. Summarecon Agung Tbk	√	√	√	√	√
53	SRIL	PT. Sri Rejeki Isman Tbk	√	–	√	√	–
54	SSMS	PT. Sawit Sumbermas Sarana Tbk	√	√	√	√	√
55	TKIM	PT. Pabrik Kertas Tjiwi Kimia Tbk	√	–	√	√	–
56	TLKM	PT. Telekomunikasi Indonesia (Persero) Tbk	√	√	√	√	√
57	TPIA	PT. Chandra Asri Petrochemical Tbk	√	–	√	√	–
58	UNTR	PT. United Tractors Tbk	√	√	√	√	√
59	UNVR	PT. Unilever Indonesia Tbk	√	√	√	√	√
60	WIKA	PT. Wijaya Karya (Persero) Tbk	√	√	√	√	√
61	WSBP	PT. Waskita Beton Precast Tbk	√	√	–	√	–
62	WSKT	PT. Waskita Karya (Persero) Tbk	√	√	√	√	√
Total Perusahaan yang Memenuhi Kriteria							42
Tahun Pengamatan							3
Total Sampel Perusahaan Periode 2016-2019							126

Keterangan Penentuan Sampel :	
Kriteria I	Perusahaan yang terindeks LQ45 di Bursa Efek Indonesia (BEI) pada periode 2017-2019
Kriteria II	Perusahaan yang mempublikasikan laporan keuangan secara lengkap dalam bentuk rupiah selama periode 2017-2019
Kriteria III	Perusahaan yang tidak mengalami kerugian selama periode 2017-2019
Kriteria IV	Perusahaan yang memiliki data lengkap berdasarkan variabel yang digunakan dalam penelitian



Lampiran 3 :**Daftar Sampel Penelitian**

NO	KODE	NAMA PERUSAHAAN
1	AALI	PT. Astra Agro Lestari Tbk
2	ADHI	PT. Adhi Karya (Persero) Tbk
3	AKRA	PT. AKR Corporindo Tbk
4	ASII	PT. Astra International Tbk
5	ASRI	PT. Alam Sutera Realty Tbk
6	BBCA	PT. Bank Central Asia Tbk
7	BBNI	PT. Bank Negara Indonesia (Persero) Tbk
8	BBRI	PT. Bank Rakyat Indonesia (Persero) Tbk
9	BBTN	PT. Bank Tabungan Negara (Persero) Tbk
10	BJBR	PT. BPD Jawa Barat dan Banten Tbk
11	BKSL	PT. Sentul City Tbk
12	BMRI	PT. Bank Mandiri (Persero) Tbk
13	BMTR	PT. Global Mediacom Tbk
14	BSDE	PT. Bumi Serpong Damai Tbk
15	CPIN	PT. Charoen Pokphand Indonesia Tbk
16	CTRA	PT. Ciputra Development Tbk
17	ELSA	PT. Elnusa Tbk
18	ERAA	PT. Erajaya Swasembada Tbk
19	GGRM	PT. Gudang Garam Tbk
20	HMSP	PT. H.M. Sampoerna Tbk
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk
22	INDF	PT. Indofood Sukses Makmur Tbk
23	INTP	PT. Indocement Tunggul Prakarsa Tbk
24	JPFA	PT. Japfa Comfeed Indonesia Tbk
25	JSMR	PT. Jasa Marga (Persero) Tbk
26	KLBF	PT. Kalbe Farma Tbk
27	LPPF	PT. Matahari Department Store Tbk
28	LSIP	PT. PP London Sumatera Tbk
29	MNCN	PT. Media Nusantara Citra Tbk
30	PPRO	PT. PP Properti Tbk
31	PTBA	PT. Bukit Asam (Persero) Tbk
32	PTPP	PT. PP (Persero) Tbk
33	PWON	PT. Pakuwon Jati Tbk
34	SCMA	PT. Surya Citra Media Tbk

NO	KODE	NAMA PERUSAHAAN
35	SMGR	PT. Semen Indonesia (Persero) Tbk
36	SMRA	PT. Summarecon Agung Tbk
37	SSMS	PT. Sawit Sumbermas Sarana Tbk
38	TLKM	PT. Telekomunikasi Indonesia (Persero) Tbk
39	UNTR	PT. United Tractors Tbk
40	UNVR	PT. Unilever Indonesia Tbk
41	WIKA	PT. Wijaya Karya (Persero) Tbk
42	WSKT	PT. Waskita Karya (Persero) Tbk



Lampiran 4 :

Tabel Perhitungan Laba Akuntansi

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
1	AALI	2017	Rp 2,113,629,000,000	Rp 2,114,299,000,000	Rp 24,226,122,000,000	0.00
2	ADHI	2017	Rp 517,059,848,207	Rp 315,107,783,135	Rp 20,037,690,162,169	0.01
3	AKRA	2017	Rp 1,304,600,520,000	Rp 1,046,852,086,000	Rp 15,830,740,710,000	0.02
4	ASII	2017	Rp 23,165,000,000,000	Rp 18,302,000,000,000	Rp 261,855,000,000,000	0.02
5	ASRI	2017	Rp 1,385,189,177,000	Rp 510,243,279,000	Rp 20,186,130,682,000	0.04
6	BBCA	2017	Rp 23,321,150,000,000	Rp 20,632,281,000,000	Rp 676,738,753,000,000	0.00
7	BBNI	2017	Rp 13,770,592,000,000	Rp 11,410,196,000,000	Rp 603,031,880,000,000	0.00
8	BBRI	2017	Rp 29,044,334,000,000	Rp 26,227,991,000,000	Rp 1,003,644,426,000,000	0.00
9	BBTN	2017	Rp 3,027,466,000,000	Rp 2,618,905,000,000	Rp 214,168,479,000,000	0.00
10	BJBR	2017	Rp 1,211,405,000,000	Rp 1,153,225,000,000	Rp 102,318,457,000,000	0.00
11	BKSL	2017	Rp 468,559,181,741	Rp 562,426,910,051	Rp 11,359,506,311,011	-0.01
12	BMRI	2017	Rp 21,443,042,000,000	Rp 14,650,163,000,000	Rp 1,038,706,009,000,000	0.01
13	BMTR	2017	Rp 1,054,125,000,000	Rp 786,540,000,000	Rp 24,624,431,000,000	0.01
14	BSDE	2017	Rp 5,166,720,070,985	Rp 2,037,537,680,130	Rp 38,536,825,180,203	0.08
15	CPIN	2017	Rp 2,496,787,000,000	Rp 2,225,402,000,000	Rp 24,204,994,000,000	0.01
16	CTRA	2017	Rp 1,018,529,000,000	Rp 1,170,706,000,000	Rp 29,072,250,000,000	-0.01
17	ELSA	2017	Rp 250,754,000,000	Rp 316,066,000,000	Rp 4,190,956,000,000	-0.02
18	ERAA	2017	Rp 347,149,581,987	Rp 261,720,607,391	Rp 7,424,604,403,847	0.01
19	GGRM	2017	Rp 7,755,347,000,000	Rp 6,672,682,000,000	Rp 62,951,634,000,000	0.02
20	HMSP	2017	Rp 12,670,534,000,000	Rp 12,762,229,000,000	Rp 42,508,277,000,000	0.00

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
21	ICBP	2017	Rp 3,543,173,000,000	Rp 3,631,301,000,000	Rp 28,901,948,000,000	0.00
22	INDF	2017	Rp 5,145,063,000,000	Rp 5,266,906,000,000	Rp 82,174,515,000,000	0.00
23	INTP	2017	Rp 1,859,818,000,000	Rp 3,870,319,000,000	Rp 30,150,580,000,000	-0.07
24	JPFA	2017	Rp 1,107,810,000,000	Rp 2,171,608,000,000	Rp 19,251,026,000,000	-0.06
25	JSMR	2017	Rp 2,093,656,062,000	Rp 1,803,054,456,000	Rp 53,500,322,659,000	0.01
26	KLBF	2017	Rp 2,453,251,410,604	Rp 2,350,884,933,551	Rp 15,226,009,210,657	0.01
27	LPPF	2017	Rp 1,907,077,000,000	Rp 2,019,705,000,000	Rp 4,858,878,000,000	-0.02
28	LSIP	2017	Rp 763,423,000,000	Rp 592,769,000,000	Rp 9,459,088,000,000	0.02
29	MNCN	2017	Rp 1,567,546,000,000	Rp 1,482,955,000,000	Rp 14,239,867,000,000	0.01
30	PPRO	2017	Rp 459,642,836,413	Rp 366,102,013,395	Rp 8,849,833,866,256	0.01
31	PTBA	2017	Rp 4,547,232,000,000	Rp 2,024,405,000,000	Rp 18,576,774,000,000	0.14
32	PTPP	2017	Rp 1,723,852,894,286	Rp 1,148,476,320,716	Rp 31,215,671,256,566	0.02
33	PWON	2017	Rp 2,024,627,040,000	Rp 1,780,254,981,000	Rp 20,674,141,654,000	0.01
34	SCMA	2017	Rp 1,317,748,064,000	Rp 1,511,144,612,000	Rp 4,820,611,941,000	-0.04
35	SMGR	2017	Rp 2,043,025,914,000	Rp 4,535,036,823,000	Rp 44,226,895,982,000	-0.06
36	SMRA	2017	Rp 532,437,613,000	Rp 605,050,858,000	Rp 20,810,319,657,000	0.00
37	SSMS	2017	Rp 790,922,772,000	Rp 591,658,772,000	Rp 7,162,970,110,000	0.03
38	TLKM	2017	Rp 32,701,000,000,000	Rp 29,172,000,000,000	Rp 179,611,000,000,000	0.02
39	UNTR	2017	Rp 7,673,322,000,000	Rp 5,104,477,000,000	Rp 63,991,229,000,000	0.04
40	UNVR	2017	Rp 7,004,562,000,000	Rp 6,390,672,000,000	Rp 16,745,695,000,000	0.04
41	WIKA	2017	Rp 1,356,115,489,000	Rp 1,211,029,310,000	Rp 31,355,204,690,000	0.00
42	WSKT	2017	Rp 4,201,572,490,754	Rp 1,813,068,616,784	Rp 61,433,012,174,447	0.04
43	AALI	2018	Rp 1,520,723,000,000	Rp 2,069,786,000,000	Rp 25,119,609,000,000	-0.02
44	ADHI	2018	Rp 645,029,449,105	Rp 517,059,848,207	Rp 28,332,948,012,950	0.00
45	AKRA	2018	Rp 1,596,652,821,000	Rp 1,304,600,520,000	Rp 16,823,208,531,000	0.02

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
46	ASII	2018	Rp 27,372,000,000,000	Rp 23,121,000,000,000	Rp 295,830,000,000,000	0.01
47	ASRI	2018	Rp 970,586,600,000	Rp 1,385,189,177,000	Rp 20,728,430,487,000	-0.02
48	BBCA	2018	Rp 25,851,660,000,000	Rp 23,321,150,000,000	Rp 750,319,671,000,000	0.00
49	BBNI	2018	Rp 15,091,763,000,000	Rp 13,770,592,000,000	Rp 709,330,084,000,000	0.00
50	BBRI	2018	Rp 32,418,486,000,000	Rp 29,045,049,000,000	Rp 1,127,447,489,000,000	0.00
51	BBTN	2018	Rp 2,807,923,000,000	Rp 3,027,466,000,000	Rp 261,365,267,000,000	0.00
52	BJBR	2018	Rp 1,552,396,000,000	Rp 1,211,405,000,000	Rp 114,980,168,000,000	0.00
53	BKSL	2018	Rp 368,591,316,449	Rp 468,559,181,741	Rp 14,977,041,120,833	-0.01
54	BMRI	2018	Rp 25,851,937,000,000	Rp 21,443,042,000,000	Rp 1,124,700,847,000,000	0.00
55	BMTR	2018	Rp 1,351,480,000,000	Rp 1,054,125,000,000	Rp 27,694,734,000,000	0.01
56	BSDE	2018	Rp 1,701,817,694,927	Rp 5,166,720,070,985	Rp 45,951,188,475,157	-0.08
57	CPIN	2018	Rp 4,551,485,000,000	Rp 2,499,875,000,000	Rp 24,532,331,000,000	0.08
58	CTRA	2018	Rp 1,302,702,000,000	Rp 1,018,529,000,000	Rp 31,872,302,000,000	0.01
59	ELSA	2018	Rp 276,316,000,000	Rp 250,754,000,000	Rp 4,855,369,000,000	0.01
60	ERAA	2018	Rp 889,340,783,000	Rp 347,149,581,987	Rp 8,873,955,770,000	0.06
61	GGRM	2018	Rp 7,793,068,000,000	Rp 7,755,347,000,000	Rp 66,759,930,000,000	0.00
62	HMSP	2018	Rp 13,538,418,000,000	Rp 12,670,534,000,000	Rp 43,141,063,000,000	0.02
63	ICBP	2018	Rp 4,658,781,000,000	Rp 3,543,173,000,000	Rp 31,619,514,000,000	0.04
64	INDF	2018	Rp 4,961,851,000,000	Rp 5,097,264,000,000	Rp 88,400,877,000,000	0.00
65	INTP	2018	Rp 1,145,937,000,000	Rp 1,859,818,000,000	Rp 28,863,676,000,000	-0.02
66	JPFA	2018	Rp 2,253,201,000,000	Rp 1,043,104,000,000	Rp 19,959,548,000,000	0.06
67	JSMR	2018	Rp 2,036,491,035,000	Rp 2,093,656,062,000	Rp 79,192,772,790,000	0.00
68	KLBF	2018	Rp 2,497,261,964,757	Rp 2,453,251,410,604	Rp 16,616,239,416,335	0.00
69	LPPF	2018	Rp 1,097,332,000,000	Rp 1,907,077,000,000	Rp 5,427,426,000,000	-0.15
70	LSIP	2018	Rp 329,426,000,000	Rp 733,248,000,000	Rp 9,852,695,000,000	-0.04

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
71	MNCN	2018	Rp 1,605,621,000,000	Rp 1,567,546,000,000	Rp 15,057,291,000,000	0.00
72	PPRO	2018	Rp 496,783,496,821	Rp 459,642,836,413	Rp 12,559,932,322,129	0.00
73	PTBA	2018	Rp 5,121,112,000,000	Rp 4,547,232,000,000	Rp 21,987,482,000,000	0.03
74	PTPP	2018	Rp 1,958,993,059,360	Rp 1,723,852,894,286	Rp 41,782,780,915,111	0.01
75	PWON	2018	Rp 2,826,936,213,000	Rp 2,024,627,040,000	Rp 23,358,717,736,000	0.03
76	SCMA	2018	Rp 1,475,042,200,000	Rp 1,317,748,064,000	Rp 5,385,807,878,000	0.03
77	SMGR	2018	Rp 3,085,704,236,000	Rp 1,650,006,251,000	Rp 49,068,650,213,000	0.03
78	SMRA	2018	Rp 690,623,630,000	Rp 532,437,613,000	Rp 21,662,950,720,000	0.01
79	SSMS	2018	Rp 86,770,969,000	Rp 810,930,103,000	Rp 9,773,852,468,000	-0.07
80	TLKM	2018	Rp 26,979,000,000,000	Rp 32,701,000,000,000	Rp 198,484,000,000,000	-0.03
81	UNTR	2018	Rp 11,498,409,000,000	Rp 7,673,322,000,000	Rp 82,262,093,000,000	0.05
82	UNVR	2018	Rp 9,109,445,000,000	Rp 7,004,562,000,000	Rp 18,906,413,000,000	0.11
83	WIKA	2018	Rp 2,073,299,864,000	Rp 1,356,115,489,000	Rp 45,683,774,302,000	0.02
84	WSKT	2018	Rp 4,619,567,705,553	Rp 4,201,572,490,754	Rp 97,895,760,838,624	0.00
85	AALI	2019	Rp 243,629,000,000	Rp 1,520,723,000,000	Rp 26,856,967,000,000	-0.05
86	ADHI	2019	Rp 665,048,421,529	Rp 645,029,449,105	Rp 30,091,600,973,297	0.00
87	AKRA	2019	Rp 703,077,279,000	Rp 1,596,652,821,000	Rp 19,940,850,599,000	-0.04
88	ASII	2019	Rp 26,621,000,000,000	Rp 27,372,000,000,000	Rp 344,711,000,000,000	0.00
89	ASRI	2019	Rp 1,012,947,312,000	Rp 970,586,600,000	Rp 20,890,925,564,000	0.00
90	BBCA	2019	Rp 28,569,974,000,000	Rp 25,851,660,000,000	Rp 824,787,944,000,000	0.00
91	BBNI	2019	Rp 15,508,583,000,000	Rp 15,091,763,000,000	Rp 808,572,011,000,000	0.00
92	BBRI	2019	Rp 34,413,825,000,000	Rp 32,418,486,000,000	Rp 1,296,898,292,000,000	0.00
93	BBTN	2019	Rp 209,263,000,000	Rp 2,807,923,000,000	Rp 306,436,194,000,000	-0.01
94	BJBR	2019	Rp 1,564,492,000,000	Rp 1,552,396,000,000	Rp 120,191,387,000,000	0.00
95	BKSL	2019	Rp 68,928,077,412	Rp 368,591,316,449	Rp 16,252,732,184,207	-0.02

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
96	BMRI	2019	Rp 28,455,592,000,000	Rp 25,851,937,000,000	Rp 1,202,252,094,000,000	0.00
97	BMTR	2019	Rp 2,317,437,000,000	Rp 1,351,480,000,000	Rp 28,968,162,000,000	0.03
98	BSDE	2019	Rp 3,130,076,103,452	Rp 1,701,817,694,927	Rp 52,101,492,204,552	0.03
99	CPIN	2019	Rp 3,632,174,000,000	Rp 4,551,485,000,000	Rp 27,645,118,000,000	-0.03
100	CTRA	2019	Rp 1,283,281,000,000	Rp 1,302,702,000,000	Rp 34,289,017,000,000	0.00
101	ELSA	2019	Rp 356,477,000,000	Rp 276,316,000,000	Rp 5,657,327,000,000	0.01
102	ERAA	2019	Rp 325,583,191,000	Rp 889,340,783,000	Rp 12,682,902,626	-44.45
103	GGRM	2019	Rp 10,880,704,000,000	Rp 7,793,068,000,000	Rp 69,097,219,000,000	0.04
104	HMSP	2019	Rp 13,721,513,000,000	Rp 13,538,418,000,000	Rp 46,602,420,000,000	0.00
105	ICBP	2019	Rp 5,360,029,000,000	Rp 4,658,781,000,000	Rp 34,367,153,000,000	0.02
106	INDF	2019	Rp 5,902,729,000,000	Rp 4,961,851,000,000	Rp 96,537,796,000,000	0.01
107	INTP	2019	Rp 1,835,305,000,000	Rp 1,145,937,000,000	Rp 27,788,562,000,000	0.02
108	JPFA	2019	Rp 1,883,857,000,000	Rp 2,253,201,000,000	Rp 23,038,028,000,000	-0.02
109	JSMR	2019	Rp 2,073,888,000,000	Rp 2,036,493,000,000	Rp 82,418,603,000,000	0.00
110	KLBF	2019	Rp 2,537,601,823,645	Rp 2,497,261,964,757	Rp 18,146,206,145,369	0.00
111	LPPF	2019	Rp 1,366,884,000,000	Rp 1,097,332,000,000	Rp 5,036,396,000,000	0.05
112	LSIP	2019	Rp 252,630,000,000	Rp 329,426,000,000	Rp 10,037,294,000,000	-0.01
113	MNCN	2019	Rp 2,352,529,000,000	Rp 1,605,621,000,000	Rp 16,339,552,000,000	0.05
114	PPRO	2019	Rp 360,895,336,040	Rp 496,783,496,821	Rp 16,475,720,486,284	-0.01
115	PTBA	2019	Rp 4,040,394,000,000	Rp 5,121,112,000,000	Rp 24,172,933,000,000	-0.04
116	PTPP	2019	Rp 1,208,270,555,330	Rp 1,958,993,059,360	Rp 52,549,150,902,972	-0.01
117	PWON	2019	Rp 3,239,796,227,000	Rp 2,826,936,213,000	Rp 25,018,080,224,000	0.02
118	SCMA	2019	Rp 1,051,164,602,000	Rp 1,475,042,200,000	Rp 6,589,842,943,000	-0.06
119	SMGR	2019	Rp 2,371,233,000,000	Rp 3,085,704,000,000	Rp 50,783,836,000,000	-0.01
120	SMRA	2019	Rp 613,020,426,000	Rp 690,623,630,000	Rp 23,299,242,068,000	0.00

NO	KODE	TAHUN	EAT (t) Tahun Periode	EAT (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan EAT
121	SSMS	2019	Rp 12,081,959,000	Rp 86,770,969,000	Rp 11,296,112,298,000	-0.01
122	TLKM	2019	Rp 27,592,000,000,000	Rp 26,979,000,000,000	Rp 206,196,000,000,000	0.00
123	UNTR	2019	Rp 11,134,641,000,000	Rp 11,498,409,000,000	Rp 116,281,017,000,000	0.00
124	UNVR	2019	Rp 7,392,837,000,000	Rp 9,081,187,000,000	Rp 20,326,869,000,000	-0.08
125	WIKA	2019	Rp 2,621,015,140,000	Rp 2,073,299,864,000	Rp 59,230,001,239,000	0.01
126	WSKT	2019	Rp 1,028,898,367,891	Rp 4,619,567,705,553	Rp 124,391,581,623,636	-0.03



Lampiran 5 :

Tabel Nilai Laba Akuntansi (EAT)

NO	KODE SAMPEL	EAT		
		2017	2018	2019
1	AALI	0.00	-0.02	-0.05
2	ADHI	0.01	0.00	0.00
3	AKRA	0.02	0.02	-0.04
4	ASII	0.02	0.01	0.00
5	ASRI	0.04	-0.02	0.00
6	BBCA	0.00	0.00	0.00
7	BBNI	0.00	0.00	0.00
8	BBRI	0.00	0.00	0.00
9	BBTN	0.00	0.00	-0.01
10	BJBR	0.00	0.00	0.00
11	BKSL	-0.01	-0.01	-0.02
12	BMRI	0.01	0.00	0.00
13	BMTR	0.01	0.01	0.03
14	BSDE	0.08	-0.08	0.03
15	CPIN	0.01	0.08	-0.03
16	CTRA	-0.01	0.01	0.00
17	ELSA	-0.02	0.01	0.01
18	ERAA	0.01	0.06	-44.45
19	GGRM	0.02	0.00	0.04
20	HMSP	0.00	0.02	0.00
21	ICBP	0.00	0.04	0.02
22	INDF	0.00	0.00	0.01
23	INTP	-0.07	-0.02	0.02
24	JPFA	-0.06	0.06	-0.02
25	JSMR	0.01	0.00	0.00
26	KLBF	0.01	0.00	0.00
27	LPPF	-0.02	-0.15	0.05
28	LSIP	0.02	-0.04	-0.01
29	MNCN	0.01	0.00	0.05
30	PPRO	0.01	0.00	-0.01
31	PTBA	0.14	0.03	-0.04
32	PTPP	0.02	0.01	-0.01
33	PWON	0.01	0.03	0.02
34	SCMA	-0.04	0.03	-0.06
35	SMGR	-0.06	0.03	-0.01
36	SMRA	0.00	0.01	0.00

NO	KODE SAMPEL	EAT		
		2017	2018	2019
37	SSMS	0.03	-0.07	-0.01
38	TLKM	0.02	-0.03	0.00
39	UNTR	0.04	0.05	0.00
40	UNVR	0.04	0.11	-0.08
41	WIKA	0.00	0.02	0.01
42	WSKT	0.04	0.00	-0.03



Lampiran 6 :

Tabel Perhitungan Arus Kas Operasi

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
1	AALI	2017	Rp 2,841,822,000,000	Rp 2,511,823,000,000	Rp 24,226,122,000,000	0.01
2	ADHI	2017	-Rp 3,226,995,448,375	-Rp 1,858,973,543,725	Rp 20,037,690,162,169	-0.07
3	AKRA	2017	Rp 682,224,585,000	Rp 651,623,298,000	Rp 15,830,740,710,000	0.00
4	ASII	2017	Rp 23,285,000,000,000	Rp 19,407,000,000,000	Rp 261,855,000,000,000	0.01
5	ASRI	2017	Rp 1,825,950,802,000	Rp 1,482,024,047,000	Rp 20,186,130,682,000	0.02
6	BBCA	2017	Rp 9,658,627,000,000	Rp 43,473,049,000,000	Rp 676,738,753,000,000	-0.05
7	BBNI	2017	Rp 33,625,853,000,000	Rp 15,999,051,000,000	Rp 603,031,880,000,000	0.03
8	BBRI	2017	Rp 39,299,109,000,000	Rp 21,770,833,000,000	Rp 1,003,644,426,000,000	0.02
9	BBTN	2017	Rp 321,044,000,000	Rp 9,783,925,000,000	Rp 214,168,479,000,000	-0.04
10	BJBR	2017	Rp 2,582,207,000,000	Rp 6,091,646,000,000	Rp 102,318,457,000,000	-0.03
11	BKSL	2017	-Rp 451,061,312,047	-Rp 460,378,191,902	Rp 11,359,506,311,011	0.00
12	BMRI	2017	Rp 4,952,703,000,000	Rp 41,521,119,000,000	Rp 1,038,706,009,000,000	-0.04
13	BMTR	2017	Rp 4,372,376,000,000	Rp 4,290,388,000,000	Rp 24,624,431,000,000	0.00
14	BSDE	2017	Rp 4,647,444,612,879	-Rp 264,246,326,033	Rp 38,536,825,180,203	0.13
15	CPIN	2017	Rp 1,624,465,000,000	Rp 4,157,137,000,000	Rp 24,204,994,000,000	-0.10
16	CTRA	2017	Rp 472,142,000,000	Rp 41,055,000,000	Rp 29,072,250,000,000	0.01
17	ELSA	2017	Rp 395,459,000,000	Rp 447,139,000,000	Rp 4,190,956,000,000	-0.01
18	ERAA	2017	-Rp 765,037,485,224	Rp 1,468,966,266,305	Rp 7,424,604,403,847	-0.30
19	GGRM	2017	Rp 8,204,579,000,000	Rp 6,937,650,000,000	Rp 62,951,634,000,000	0.02
20	HMSP	2017	Rp 15,376,315,000,000	Rp 14,076,579,000,000	Rp 42,508,277,000,000	0.03

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
21	ICBP	2017	Rp 5,174,368,000,000	Rp 4,584,964,000,000	Rp 28,901,948,000,000	0.02
22	INDF	2017	Rp 6,507,803,000,000	Rp 7,175,603,000,000	Rp 82,174,515,000,000	-0.01
23	INTP	2017	Rp 2,781,805,000,000	Rp 3,546,113,000,000	Rp 30,150,580,000,000	-0.03
24	JPFA	2017	Rp 770,662,000,000	Rp 2,753,605,000,000	Rp 19,251,026,000,000	-0.10
25	JSMR	2017	Rp 4,356,185,866,000	Rp 2,245,042,812,000	Rp 53,500,322,659,000	0.04
26	KLBF	2017	Rp 2,008,316,536,066	Rp 2,159,833,281,176	Rp 15,226,009,210,657	-0.01
27	LPPF	2017	Rp 2,213,567,000,000	Rp 2,531,383,000,000	Rp 4,858,878,000,000	-0.07
28	LSIP	2017	Rp 1,261,942,000,000	Rp 1,071,563,000,000	Rp 9,459,088,000,000	0.02
29	MNCN	2017	Rp 2,197,773,000,000	Rp 1,965,553,000,000	Rp 14,239,867,000,000	0.02
30	PPRO	2017	Rp 67,549,078,307	-Rp 185,007,725,446	Rp 8,849,833,866,256	0.03
31	PTBA	2017	Rp 2,415,444,000,000	Rp 1,928,346,000,000	Rp 18,576,774,000,000	0.03
32	PTPP	2017	Rp 1,462,721,816,743	Rp 986,831,200,221	Rp 31,215,671,256,566	0.02
33	PWON	2017	Rp 2,258,239,457,000	Rp 1,324,703,811,000	Rp 20,674,141,654,000	0.05
34	SCMA	2017	Rp 1,250,519,493,000	Rp 1,384,727,657,000	Rp 4,820,611,941,000	-0.03
35	SMGR	2017	Rp 2,745,186,809,000	Rp 5,180,010,976,000	Rp 44,226,895,982,000	-0.06
36	SMRA	2017	-Rp 370,350,666,000	Rp 34,709,390,000	Rp 20,810,319,657,000	-0.02
37	SSMS	2017	Rp 907,461,958,000	Rp 659,083,189,000	Rp 7,162,970,110,000	0.03
38	TLKM	2017	Rp 49,405,000,000,000	Rp 47,231,000,000,000	Rp 179,611,000,000,000	0.01
39	UNTR	2017	Rp 11,951,265,000,000	Rp 10,005,397,000,000	Rp 63,991,229,000,000	0.03
40	UNVR	2017	Rp 7,059,862,000,000	Rp 6,684,219,000,000	Rp 16,745,695,000,000	0.02
41	WIKA	2017	Rp 1,885,252,166,000	-Rp 1,113,343,805,000	Rp 31,355,204,690,000	0.10
42	WSKT	2017	-Rp 5,959,562,435,459	-Rp 7,762,413,775,203	Rp 61,433,012,174,447	0.03
43	AALI	2018	Rp 2,045,235,000,000	Rp 2,841,822,000,000	Rp 25,119,609,000,000	-0.03
44	ADHI	2018	Rp 70,902,349,063	-Rp 3,208,365,514,894	Rp 28,332,948,012,950	0.12
45	AKRA	2018	-Rp 448,864,030,000	Rp 682,224,585,000	Rp 16,823,208,531,000	-0.07

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
46	ASII	2018	Rp 27,692,000,000,000	Rp 23,285,000,000,000	Rp 295,830,000,000,000	0.01
47	ASRI	2018	Rp 1,369,684,549,000	Rp 1,825,950,802,000	Rp 20,728,430,487,000	-0.02
48	BBCA	2018	Rp 4,912,562,000,000	Rp 9,658,627,000,000	Rp 750,319,671,000,000	-0.01
49	BBNI	2018	-Rp 4,274,095,000,000	Rp 33,677,278,000,000	Rp 709,330,084,000,000	-0.05
50	BBRI	2018	Rp 57,262,380,000,000	Rp 39,067,326,000,000	Rp 1,127,447,489,000,000	0.02
51	BBTN	2018	-Rp 2,410,430,000,000	Rp 299,688,000,000	Rp 261,365,267,000,000	-0.01
52	BJBR	2018	-Rp 6,070,263,000,000	Rp 2,582,207,000,000	Rp 114,980,168,000,000	-0.08
53	BKSL	2018	-Rp 815,645,578,099	Rp 57,883,517,972	Rp 14,977,041,120,833	-0.06
54	BMRI	2018	-Rp 31,962,470,000,000	Rp 4,981,054,000,000	Rp 1,124,700,847,000,000	-0.03
55	BMTR	2018	Rp 4,167,980,000,000	Rp 4,372,376,000,000	Rp 27,694,734,000,000	-0.01
56	BSDE	2018	Rp 1,616,680,418,950	Rp 4,647,444,612,879	Rp 45,951,188,475,157	-0.07
57	CPIN	2018	Rp 5,035,954,000,000	Rp 1,767,596,000,000	Rp 24,532,331,000,000	0.13
58	CTRA	2018	Rp 1,043,561,000,000	Rp 549,287,000,000	Rp 31,872,302,000,000	0.02
59	ELSA	2018	Rp 344,756,000,000	Rp 395,459,000,000	Rp 4,855,369,000,000	-0.01
60	ERAA	2018	-Rp 2,427,388,011	-Rp 763,772,998	Rp 8,873,955,770,000	0.00
61	GGRM	2018	Rp 11,224,700,000,000	Rp 8,204,579,000,000	Rp 66,759,930,000,000	0.05
62	HMSP	2018	Rp 20,193,483,000,000	Rp 15,376,315,000,000	Rp 43,141,063,000,000	0.11
63	ICBP	2018	Rp 4,653,375,000,000	Rp 5,174,368,000,000	Rp 31,619,514,000,000	-0.02
64	INDF	2018	Rp 5,935,829,000,000	Rp 6,507,806,000,000	Rp 88,400,877,000,000	-0.01
65	INTP	2018	Rp 1,984,532,000,000	Rp 2,781,805,000,000	Rp 28,863,676,000,000	-0.03
66	JPFA	2018	Rp 1,840,529,000,000	Rp 770,662,000,000	Rp 19,959,548,000,000	0.05
67	JSMR	2018	Rp 909,813,219,000	Rp 4,356,185,866,000	Rp 79,192,772,790,000	-0.04
68	KLBF	2018	Rp 2,770,775,949,459	Rp 2,008,316,536,066	Rp 16,616,239,416,335	0.05
69	LPPF	2018	Rp 1,971,466,000,000	Rp 2,213,567,000,000	Rp 5,427,426,000,000	-0.04
70	LSIP	2018	Rp 663,239,000,000	Rp 1,261,942,000,000	Rp 9,852,695,000,000	-0.06

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
71	MNCN	2018	Rp 2,007,838,000,000	Rp 2,197,773,000,000	Rp 15,057,291,000,000	-0.01
72	PPRO	2018	Rp 77,920,829,002	Rp 67,549,078,307	Rp 12,559,932,322,129	0.00
73	PTBA	2018	Rp 7,867,786,000,000	Rp 2,415,444,000,000	Rp 21,987,482,000,000	0.25
74	PTPP	2018	Rp 716,128,002,645	Rp 1,462,721,816,743	Rp 41,782,780,915,111	-0.02
75	PWON	2018	Rp 2,364,842,640,000	Rp 2,258,239,457,000	Rp 23,358,717,736,000	0.00
76	SCMA	2018	Rp 1,687,724,160,000	Rp 1,248,985,149,000	Rp 5,385,807,878,000	0.08
77	SMGR	2018	Rp 4,462,460,482,000	Rp 2,759,935,398,000	Rp 49,068,650,213,000	0.03
78	SMRA	2018	-Rp 119,021,218,000	-Rp 378,919,017,000	Rp 21,662,950,720,000	0.01
79	SSMS	2018	Rp 324,498,844,000	Rp 907,461,958,000	Rp 9,773,852,468,000	-0.06
80	TLKM	2018	Rp 45,671,000,000,000	Rp 49,405,000,000,000	Rp 198,484,000,000,000	-0.02
81	UNTR	2018	Rp 18,959,739,000	Rp 11,951,265,000,000	Rp 82,262,093,000,000	-0.15
82	UNVR	2018	Rp 7,914,537,000,000	Rp 7,059,862,000,000	Rp 18,906,413,000,000	0.05
83	WIKA	2018	Rp 2,722,531,219,000	Rp 1,885,252,166,000	Rp 45,683,774,302,000	0.02
84	WSKT	2018	Rp 3,035,139,221,324	-Rp 5,959,562,435,459	Rp 97,895,760,838,624	0.09
85	AALI	2019	Rp 1,292,353,000,000	Rp 2,045,235,000,000	Rp 26,856,967,000,000	-0.03
86	ADHI	2019	Rp 496,197,490,895	Rp 853,593,583,910	Rp 30,091,600,973,297	-0.01
87	AKRA	2019	Rp 687,979,553,000	-Rp 448,864,030,000	Rp 19,940,850,599,000	0.06
88	ASII	2019	Rp 19,175,000,000,000	Rp 27,692,000,000,000	Rp 344,711,000,000,000	-0.02
89	ASRI	2019	Rp 1,690,471,159,000	Rp 1,369,684,549,000	Rp 20,890,925,564,000	0.02
90	BBCA	2019	Rp 51,942,040,000,000	Rp 4,912,562,000,000	Rp 824,787,944,000,000	0.06
91	BBNI	2019	-Rp 12,611,042,000,000	-Rp 4,274,095,000,000	Rp 808,572,011,000,000	-0.01
92	BBRI	2019	Rp 44,583,078,000,000	Rp 57,355,295,000,000	Rp 1,296,898,292,000,000	-0.01
93	BBTN	2019	-Rp 14,828,361,000,000	-Rp 2,410,430,000,000	Rp 306,436,194,000,000	-0.04
94	BJBR	2019	-Rp 6,593,634,000,000	-Rp 6,071,169,000,000	Rp 120,191,387,000,000	0.00
95	BKSL	2019	-Rp 502,432,676,517	-Rp 815,645,578,099	Rp 16,252,732,184,207	0.02

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
96	BMRI	2019	Rp 23,967,890,000,000	-Rp 31,962,470,000,000	Rp 1,202,252,094,000,000	0.05
97	BMTR	2019	Rp 3,987,313,000,000	Rp 4,167,980,000,000	Rp 28,968,162,000,000	-0.01
98	BSDE	2019	Rp 2,016,997,906,950	Rp 1,616,680,418,950	Rp 52,101,492,204,552	0.01
99	CPIN	2019	Rp 3,400,173,000,000	Rp 5,035,954,000,000	Rp 27,645,118,000,000	-0.06
100	CTRA	2019	Rp 979,826,000,000	Rp 1,043,561,000,000	Rp 34,289,017,000,000	0.00
101	ELSA	2019	Rp 557,797,000,000	Rp 344,756,000,000	Rp 5,657,327,000,000	0.04
102	ERAA	2019	Rp 2,430,790,765	-Rp 2,427,388,011	Rp 12,682,902,626	0.38
103	GGRM	2019	Rp 11,174,403,000,000	Rp 11,224,700,000,000	Rp 69,097,219,000,000	0.00
104	HMSp	2019	Rp 17,145,967,000,000	Rp 20,193,483,000,000	Rp 46,602,420,000,000	-0.07
105	ICBP	2019	Rp 7,398,161,000,000	Rp 4,653,375,000,000	Rp 34,367,153,000,000	0.08
106	INDF	2019	Rp 13,344,494,000,000	Rp 5,935,829,000,000	Rp 96,537,796,000,000	0.08
107	INTP	2019	Rp 3,530,772,000,000	Rp 1,984,532,000,000	Rp 27,788,562,000,000	0.06
108	JPFA	2019	Rp 1,879,537,000,000	Rp 1,926,687,000,000	Rp 23,038,028,000,000	0.00
109	JSMR	2019	Rp 3,404,523,000,000	Rp 909,827,000,000	Rp 82,418,603,000,000	0.03
110	KLBF	2019	Rp 2,502,968,822,391	Rp 2,770,775,949,459	Rp 18,146,206,145,369	-0.01
111	LPPF	2019	Rp 1,909,218,000,000	Rp 1,971,466,000,000	Rp 5,036,396,000,000	-0.01
112	LSIP	2019	Rp 480,290,000,000	Rp 663,239,000,000	Rp 10,037,294,000,000	-0.02
113	MNCN	2019	Rp 1,723,865,000,000	Rp 2,007,838,000,000	Rp 16,339,552,000,000	-0.02
114	PPRO	2019	-Rp 207,197,743,053	-Rp 25,216,854,315	Rp 16,475,720,486,284	-0.01
115	PTBA	2019	Rp 4,296,479,000,000	Rp 7,867,786,000,000	Rp 24,172,933,000,000	-0.15
116	PTPP	2019	Rp 300,140,201,059	Rp 716,128,002,645	Rp 52,549,150,902,972	-0.01
117	PWON	2019	Rp 1,770,398,006,000	Rp 2,364,842,640,000	Rp 25,018,080,224,000	-0.02
118	SCMA	2019	Rp 1,193,085,922,000	Rp 1,671,725,614,000	Rp 6,589,842,943,000	-0.07
119	SMGR	2019	Rp 5,608,931,000,000	Rp 4,459,340,000,000	Rp 50,783,836,000,000	0.02
120	SMRA	2019	Rp 504,743,778,000	-Rp 128,735,022,000	Rp 23,299,242,068,000	0.03

NO	KODE	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKO
121	SSMS	2019	Rp 10,739,851,000	Rp 321,712,609,000	Rp 11,296,112,298,000	-0.03
122	TLKM	2019	Rp 54,949,000,000,000	Rp 45,671,000,000,000	Rp 206,196,000,000,000	0.04
123	UNTR	2019	Rp 9,435,985,000,000	Rp 19,209,753,000,000	Rp 116,281,017,000,000	-0.08
124	UNVR	2019	Rp 8,669,069,000,000	Rp 8,161,127,000,000	Rp 20,326,869,000,000	0.02
125	WIKA	2019	Rp 833,091,329,000	Rp 3,935,625,611,000	Rp 59,230,001,239,000	-0.05
126	WSKT	2019	Rp 9,014,249,440,062	Rp 4,011,540,078,574	Rp 124,391,581,623,636	0.04



Lampiran 7 :

Tabel Nilai Arus Kas Operasi (AKO)

NO	KODE SAMPEL	ARUS KAS OPERASI		
		2017	2018	2019
1	AALI	0.01	-0.03	-0.03
2	ADHI	-0.07	0.12	-0.01
3	AKRA	0.00	-0.07	0.06
4	ASII	0.01	0.01	-0.02
5	ASRI	0.02	-0.02	0.02
6	BBCA	-0.05	-0.01	0.06
7	BBNI	0.03	-0.05	-0.01
8	BBRI	0.02	0.02	-0.01
9	BBTN	-0.04	-0.01	-0.04
10	BJBR	-0.03	-0.08	0.00
11	BKSL	0.00	-0.06	0.02
12	BMRI	-0.04	-0.03	0.05
13	BMTR	0.00	-0.01	-0.01
14	BSDE	0.13	-0.07	0.01
15	CPIN	-0.10	0.13	-0.06
16	CTRA	0.01	0.02	0.00
17	ELSA	-0.01	-0.01	0.04
18	ERAA	-0.30	0.00	0.38
19	GGRM	0.02	0.05	0.00
20	HMSP	0.03	0.11	-0.07
21	ICBP	0.02	-0.02	0.08
22	INDF	-0.01	-0.01	0.08
23	INTP	-0.03	-0.03	0.06
24	JPFA	-0.10	0.05	0.00
25	JSMR	0.04	-0.04	0.03
26	KLBF	-0.01	0.05	-0.01
27	LPPF	-0.07	-0.04	-0.01
28	LSIP	0.02	-0.06	-0.02
29	MNCN	0.02	-0.01	-0.02
30	PPRO	0.03	0.00	-0.01
31	PTBA	0.03	0.25	-0.15
32	PTPP	0.02	-0.02	-0.01
33	PWON	0.05	0.00	-0.02
34	SCMA	-0.03	0.08	-0.07
35	SMGR	-0.06	0.03	0.02
36	SMRA	-0.02	0.01	0.03

NO	KODE SAMPEL	ARUS KAS OPERASI		
		2017	2018	2019
37	SSMS	0.03	-0.06	-0.03
38	TLKM	0.01	-0.02	0.04
39	UNTR	0.03	-0.15	-0.08
40	UNVR	0.02	0.05	0.02
41	WIKA	0.10	0.02	-0.05
42	WSKT	0.03	0.09	0.04



Lampiran 8 :

Tabel Perhitungan Arus Kas Investasi

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
1	AALI	2017	-Rp 1,753,504,000,000	-Rp 2,395,413,000,000	Rp 24,226,122,000,000	0.03
2	ADHI	2017	-Rp 85,924,562,921	-Rp 243,805,937,507	Rp 20,037,690,162,169	0.01
3	AKRA	2017	Rp 833,453,209,000	-Rp 689,045,630,000	Rp 15,830,740,710,000	0.10
4	ASII	2017	-Rp 14,941,000,000,000	-Rp 10,798,000,000,000	Rp 261,855,000,000,000	-0.02
5	ASRI	2017	-Rp 1,482,370,545,000	-Rp 377,030,118,000	Rp 20,186,130,682,000	-0.05
6	BBCA	2017	-Rp 20,620,020,000,000	-Rp 58,401,942,000,000	Rp 676,738,753,000,000	0.06
7	BBNI	2017	-Rp 23,274,271,000,000	-Rp 29,400,164,000,000	Rp 603,031,880,000,000	0.01
8	BBRI	2017	-Rp 30,995,996,000,000	-Rp 3,324,382,000,000	Rp 1,003,644,426,000,000	-0.03
9	BBTN	2017	Rp 832,608,000,000	-Rp 1,974,142,000,000	Rp 214,168,479,000,000	0.01
10	BJBR	2017	Rp 1,232,273,000,000	Rp 3,653,802,000,000	Rp 102,318,457,000,000	-0.02
11	BKSL	2017	-Rp 110,374,640,551	Rp 25,865,903,713	Rp 11,359,506,311,011	-0.01
12	BMRI	2017	-Rp 5,247,860,000,000	-Rp 6,162,781,000,000	Rp 1,038,706,009,000,000	0.00
13	BMTR	2017	-Rp 4,487,304,000,000	-Rp 2,544,400,000,000	Rp 24,624,431,000,000	-0.08
14	BSDE	2017	-Rp 2,998,563,771,963	-Rp 981,536,181,821	Rp 38,536,825,180,203	-0.05
15	CPIN	2017	-Rp 801,010,000,000	-Rp 1,176,737,000,000	Rp 24,204,994,000,000	0.02
16	CTRA	2017	-Rp 1,761,064,000,000	-Rp 1,053,199,000,000	Rp 29,072,250,000,000	-0.02
17	ELSA	2017	-Rp 358,506,000,000	-Rp 295,227,000,000	Rp 4,190,956,000,000	-0.02
18	ERAA	2017	-Rp 272,076,272,008	-Rp 223,247,816,490	Rp 7,424,604,403,847	-0.01
19	GGRM	2017	-Rp 3,239,589,000,000	-Rp 2,226,043,000,000	Rp 62,951,634,000,000	-0.02
20	HMSP	2017	-Rp 381,049,000,000	-Rp 362,419,000,000	Rp 42,508,277,000,000	0.00

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
21	ICBP	2017	-Rp 2,949,740,000,000	-Rp 1,560,132,000,000	Rp 28,901,948,000,000	-0.05
22	INDF	2017	-Rp 6,057,774,000,000	-Rp 848,823,000,000	Rp 82,174,515,000,000	-0.06
23	INTP	2017	-Rp 760,688,000,000	-Rp 973,959,000,000	Rp 30,150,580,000,000	0.01
24	JPFA	2017	-Rp 1,364,166,000,000	-Rp 497,535,000,000	Rp 19,251,026,000,000	-0.05
25	JSMR	2017	-Rp 12,678,337,851,000	-Rp 13,904,349,817,000	Rp 53,500,322,659,000	0.02
26	KLBF	2017	-Rp 1,113,563,321,510	-Rp 1,014,922,828,804	Rp 15,226,009,210,657	-0.01
27	LPPF	2017	-Rp 914,097,000,000	-Rp 506,621,000,000	Rp 4,858,878,000,000	-0.08
28	LSIP	2017	-Rp 524,941,000,000	-Rp 396,168,000,000	Rp 9,459,088,000,000	-0.01
29	MNCN	2017	-Rp 726,609,000,000	-Rp 196,174,000,000	Rp 14,239,867,000,000	-0.04
30	PPRO	2017	-Rp 2,408,883,533,525	-Rp 1,177,896,596,690	Rp 8,849,833,866,256	-0.14
31	PTBA	2017	-Rp 536,264,000,000	-Rp 315,119,000,000	Rp 18,576,774,000,000	-0.01
32	PTPP	2017	-Rp 3,903,484,063,010	-Rp 1,826,286,676,813	Rp 31,215,671,256,566	-0.07
33	PWON	2017	-Rp 1,030,777,098,000	-Rp 1,141,363,465,000	Rp 20,674,141,654,000	0.01
34	SCMA	2017	-Rp 526,488,902,000	-Rp 250,323,036,000	Rp 4,820,611,941,000	-0.06
35	SMGR	2017	-Rp 3,490,036,160,000	-Rp 5,529,206,600,000	Rp 44,226,895,982,000	0.05
36	SMRA	2017	-Rp 442,873,566,000	-Rp 799,148,480,000	Rp 20,810,319,657,000	0.02
37	SSMS	2017	-Rp 342,259,542,000	-Rp 26,968,817,000	Rp 7,162,970,110,000	-0.04
38	TLKM	2017	-Rp 33,007,000,000,000	-Rp 27,557,000,000,000	Rp 179,611,000,000,000	-0.03
39	UNTR	2017	-Rp 10,951,214,000,000	-Rp 2,485,056,000,000	Rp 63,991,229,000,000	-0.13
40	UNVR	2017	-Rp 1,601,761,000,000	-Rp 1,779,098,000,000	Rp 16,745,695,000,000	0.01
41	WIKA	2017	-Rp 2,637,548,255,000	-Rp 1,338,524,756,000	Rp 31,355,204,690,000	-0.04
42	WSKT	2017	-Rp 19,238,718,205,754	-Rp 9,552,720,853,199	Rp 61,433,012,174,447	-0.16
43	AALI	2018	-Rp 1,678,767,000,000	-Rp 1,753,504,000,000	Rp 25,119,609,000,000	0.00
44	ADHI	2018	-Rp 936,798,793,672	-Rp 104,554,496,402	Rp 28,332,948,012,950	-0.03
45	AKRA	2018	Rp 385,813,753,000	Rp 833,453,209,000	Rp 16,823,208,531,000	-0.03

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
46	ASII	2018	-Rp 29,731,000,000,000	-Rp 14,941,000,000,000	Rp 295,830,000,000,000	-0.05
47	ASRI	2018	-Rp 696,771,358,000	-Rp 1,482,370,545,000	Rp 20,728,430,487,000	0.04
48	BBCA	2018	Rp 20,627,654,000,000	-Rp 20,620,020,000,000	Rp 750,319,671,000,000	0.05
49	BBNI	2018	-Rp 9,611,702,000,000	-Rp 23,274,271,000,000	Rp 709,330,084,000,000	0.02
50	BBRI	2018	-Rp 26,999,124,000,000	-Rp 30,921,668,000,000	Rp 1,127,447,489,000,000	0.00
51	BBTN	2018	Rp 1,689,493,000,000	Rp 832,608,000,000	Rp 261,365,267,000,000	0.00
52	BJBR	2018	-Rp 220,340,000,000	Rp 1,232,273,000,000	Rp 114,980,168,000,000	-0.01
53	BKSL	2018	-Rp 269,085,150,533	-Rp 619,319,470,570	Rp 14,977,041,120,833	0.02
54	BMRI	2018	-Rp 21,041,189,000,000	-Rp 5,276,211,000,000	Rp 1,124,700,847,000,000	-0.01
55	BMTR	2018	-Rp 4,092,978,000,000	-Rp 4,487,304,000,000	Rp 27,694,734,000,000	0.01
56	BSDE	2018	-Rp 2,651,717,327,363	-Rp 2,998,563,771,963	Rp 45,951,188,475,157	0.01
57	CPIN	2018	-Rp 1,607,433,000,000	-Rp 801,010,000,000	Rp 24,532,331,000,000	-0.03
58	CTRA	2018	-Rp 1,694,312,000,000	-Rp 1,896,801,000,000	Rp 31,872,302,000,000	0.01
59	ELSA	2018	-Rp 586,671,000,000	-Rp 358,506,000,000	Rp 4,855,369,000,000	-0.05
60	ERAA	2018	-Rp 398,640,137	-Rp 271,009,992	Rp 8,873,955,770,000	0.00
61	GGRM	2018	-Rp 3,227,776,000,000	-Rp 3,239,589,000,000	Rp 66,759,930,000,000	0.00
62	HMSP	2018	Rp 333,591,000,000	-Rp 381,049,000,000	Rp 43,141,063,000,000	0.02
63	ICBP	2018	-Rp 4,712,882,000,000	-Rp 2,949,740,000,000	Rp 31,619,514,000,000	-0.06
64	INDF	2018	-Rp 11,223,682,000,000	-Rp 6,057,777,000,000	Rp 88,400,877,000,000	-0.06
65	INTP	2018	-Rp 505,092,000,000	-Rp 760,688,000,000	Rp 28,863,676,000,000	0.01
66	JPFA	2018	-Rp 2,209,240,000,000	-Rp 1,364,166,000,000	Rp 19,959,548,000,000	-0.04
67	JSMR	2018	-Rp 7,178,664,161,000	-Rp 12,678,337,851,000	Rp 79,192,772,790,000	0.07
68	KLBF	2018	-Rp 1,289,828,516,617	-Rp 1,113,563,321,510	Rp 16,616,239,416,335	-0.01
69	LPPF	2018	-Rp 689,069,000,000	-Rp 914,097,000,000	Rp 5,427,426,000,000	0.04
70	LSIP	2018	-Rp 344,166,000,000	-Rp 524,941,000,000	Rp 9,852,695,000,000	0.02

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
71	MNCN	2018	-Rp 1,625,457,000,000	-Rp 726,609,000,000	Rp 15,057,291,000,000	-0.06
72	PPRO	2018	-Rp 1,797,505,450,501	-Rp 2,408,883,533,525	Rp 12,559,932,322,129	0.05
73	PTBA	2018	-Rp 1,576,781,000,000	-Rp 536,264,000,000	Rp 21,987,482,000,000	-0.05
74	PTPP	2018	-Rp 4,038,843,365,603	-Rp 3,903,484,063,010	Rp 41,782,780,915,111	0.00
75	PWON	2018	-Rp 787,687,922,000	-Rp 882,528,432,000	Rp 23,358,717,736,000	0.00
76	SCMA	2018	-Rp 234,414,911,000	-Rp 526,488,902,000	Rp 5,385,807,878,000	0.05
77	SMGR	2018	-Rp 1,789,552,350,000	-Rp 3,490,036,160,000	Rp 49,068,650,213,000	0.03
78	SMRA	2018	-Rp 340,767,457,000	-Rp 442,873,466,000	Rp 21,662,950,720,000	0.00
79	SSMS	2018	-Rp 951,824,671,000	-Rp 342,259,542,000	Rp 9,773,852,468,000	-0.06
80	TLKM	2018	-Rp 35,090,000,000,000	-Rp 33,007,000,000,000	Rp 198,484,000,000,000	-0.01
81	UNTR	2018	-Rp 27,730,809,000	-Rp 10,951,214,000,000	Rp 82,262,093,000,000	0.13
82	UNVR	2018	Rp 1,942,485,000,000	-Rp 1,601,761,000,000	Rp 18,906,413,000,000	0.19
83	WIKA	2018	-Rp 4,917,957,798,000	-Rp 2,637,548,255,000	Rp 45,683,774,302,000	-0.05
84	WSKT	2018	-Rp 18,768,151,650,463	-Rp 19,238,718,205,754	Rp 97,895,760,838,624	0.00
85	AALI	2019	-Rp 1,307,383,000,000	-Rp 1,678,767,000,000	Rp 26,856,967,000,000	0.01
86	ADHI	2019	-Rp 1,514,892,130,158	-Rp 1,187,041,268,468	Rp 30,091,600,973,297	-0.01
87	AKRA	2019	-Rp 779,297,473,000	Rp 385,813,753,000	Rp 19,940,850,599,000	-0.06
88	ASII	2019	-Rp 14,186,000,000,000	-Rp 29,731,000,000,000	Rp 344,711,000,000,000	0.05
89	ASRI	2019	-Rp 594,108,835,000	-Rp 696,771,358,000	Rp 20,890,925,564,000	0.00
90	BBCA	2019	-Rp 34,732,414,000,000	Rp 20,627,654,000,000	Rp 824,787,944,000,000	-0.07
91	BBNI	2019	Rp 13,483,654,000,000	-Rp 9,611,702,000,000	Rp 808,572,011,000,000	0.03
92	BBRI	2019	-Rp 5,188,442,000,000	-Rp 27,010,844,000,000	Rp 1,296,898,292,000,000	0.02
93	BBTN	2019	-Rp 7,077,106,000,000	Rp 1,689,493,000,000	Rp 306,436,194,000,000	-0.03
94	BJBR	2019	-Rp 147,622,000,000	-Rp 220,340,000,000	Rp 120,191,387,000,000	0.00
95	BKSL	2019	-Rp 326,481,383,511	-Rp 269,085,150,533	Rp 16,252,732,184,207	0.00

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
96	BMRI	2019	-Rp 16,251,888,000,000	-Rp 21,041,189,000,000	Rp 1,202,252,094,000,000	0.00
97	BMTR	2019	-Rp 3,592,703,000,000	-Rp 4,092,978,000,000	Rp 28,968,162,000,000	0.02
98	BSDE	2019	-Rp 1,969,148,509,295	-Rp 2,651,717,327,363	Rp 52,101,492,204,552	0.01
99	CPIN	2019	-Rp 2,854,639,000,000	-Rp 1,607,433,000,000	Rp 27,645,118,000,000	-0.05
100	CTRA	2019	-Rp 581,910,000,000	-Rp 1,694,312,000,000	Rp 34,289,017,000,000	0.03
101	ELSA	2019	-Rp 671,113,000,000	-Rp 586,671,000,000	Rp 5,657,327,000,000	-0.01
102	ERAA	2019	-Rp 377,007,113	-Rp 398,640,137	Rp 12,682,902,626	0.00
103	GGRM	2019	-Rp 4,718,278,000,000	-Rp 3,227,776,000,000	Rp 69,097,219,000,000	-0.02
104	HMSF	2019	-Rp 56,710,000,000	Rp 333,591,000,000	Rp 46,602,420,000,000	-0.01
105	ICBP	2019	-Rp 2,399,814,000,000	-Rp 4,712,882,000,000	Rp 34,367,153,000,000	0.07
106	INDF	2019	-Rp 583,826,000,000	-Rp 11,223,682,000,000	Rp 96,537,796,000,000	0.11
107	INTP	2019	-Rp 1,045,966,000,000	-Rp 505,092,000,000	Rp 27,788,562,000,000	-0.02
108	JPFA	2019	-Rp 3,235,287,000,000	-Rp 2,239,761,000,000	Rp 23,038,028,000,000	-0.04
109	JSMR	2019	-Rp 15,914,544,000,000	-Rp 7,178,665,000,000	Rp 82,418,603,000,000	-0.11
110	KLBF	2019	-Rp 1,900,541,453,691	-Rp 1,289,828,516,617	Rp 18,146,206,145,369	-0.03
111	LPPF	2019	-Rp 456,809,000,000	-Rp 689,069,000,000	Rp 5,036,396,000,000	0.05
112	LSIP	2019	-Rp 861,487,000,000	-Rp 344,166,000,000	Rp 10,037,294,000,000	-0.05
113	MNCN	2019	-Rp 1,332,132,000,000	-Rp 1,625,457,000,000	Rp 16,339,552,000,000	0.02
114	PPRO	2019	-Rp 1,534,423,250,804	-Rp 1,694,367,767,184	Rp 16,475,720,486,284	0.01
115	PTBA	2019	-Rp 3,784,778,000,000	-Rp 1,576,781,000,000	Rp 24,172,933,000,000	-0.09
116	PTPP	2019	-Rp 3,025,092,873,354	-Rp 3,075,687,063,463	Rp 52,549,150,902,972	0.00
117	PWON	2019	-Rp 885,808,531,000	-Rp 787,687,922,000	Rp 25,018,080,224,000	0.00
118	SCMA	2019	-Rp 1,102,474,720,000	-Rp 132,706,683,000	Rp 6,589,842,943,000	-0.15
119	SMGR	2019	-Rp 17,160,548,000,000	-Rp 1,789,031,000,000	Rp 50,783,836,000,000	-0.30
120	SMRA	2019	-Rp 581,171,971,000	-Rp 340,767,457,000	Rp 23,299,242,068,000	-0.01

NO	KODE SAMPEL	TAHUN	AKI (t) Tahun Periode	AKI (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKI
121	SSMS	2019	-Rp 652,333,697,000	-Rp 951,824,671,000	Rp 11,296,112,298,000	0.03
122	TLKM	2019	-Rp 35,791,000,000,000	-Rp 35,090,000,000,000	Rp 206,196,000,000,000	0.00
123	UNTR	2019	-Rp 9,757,541,000,000	-Rp 27,980,823,000,000	Rp 116,281,017,000,000	0.16
124	UNVR	2019	-Rp 1,446,367,000,000	Rp 1,942,485,000,000	Rp 20,326,869,000,000	-0.17
125	WIKA	2019	-Rp 5,482,898,820,000	-Rp 6,068,317,949,000	Rp 59,230,001,239,000	0.01
126	WSKT	2019	-Rp 14,924,743,305,937	-Rp 18,768,151,650,463	Rp 124,391,581,623,636	0.03



Lampiran 9 :

Tabel Nilai Arus Kas Investasi (AKI)

NO	KODE SAMPEL	ARUS KAS INVESTASI		
		2017	2018	2019
1	AALI	0.03	0.00	0.01
2	ADHI	0.01	-0.03	-0.01
3	AKRA	0.10	-0.03	-0.06
4	ASII	-0.02	-0.05	0.05
5	ASRI	-0.05	0.04	0.00
6	BBCA	0.06	0.05	-0.07
7	BBNI	0.01	0.02	0.03
8	BBRI	-0.03	0.00	0.02
9	BBTN	0.01	0.00	-0.03
10	BJBR	-0.02	-0.01	0.00
11	BKSL	-0.01	0.02	0.00
12	BMRI	0.00	-0.01	0.00
13	BMTR	-0.08	0.01	0.02
14	BSDE	-0.05	0.01	0.01
15	CPIN	0.02	-0.03	-0.05
16	CTRA	-0.02	0.01	0.03
17	ELSA	-0.02	-0.05	-0.01
18	ERAA	-0.01	0.00	0.00
19	GGRM	-0.02	0.00	-0.02
20	HMSP	0.00	0.02	-0.01
21	ICBP	-0.05	-0.06	0.07
22	INDF	-0.06	-0.06	0.11
23	INTP	0.01	0.01	-0.02
24	JPFA	-0.05	-0.04	-0.04
25	JSMR	0.02	0.07	-0.11
26	KLBF	-0.01	-0.01	-0.03
27	LPPF	-0.08	0.04	0.05
28	LSIP	-0.01	0.02	-0.05
29	MNCN	-0.04	-0.06	0.02
30	PPRO	-0.14	0.05	0.01
31	PTBA	-0.01	-0.05	-0.09
32	PTPP	-0.07	0.00	0.00
33	PWON	0.01	0.00	0.00
34	SCMA	-0.06	0.05	-0.15
35	SMGR	0.05	0.03	-0.30
36	SMRA	0.02	0.00	-0.01

NO	KODE SAMPEL	ARUS KAS INVESTASI		
		2017	2018	2019
37	SSMS	-0.04	-0.06	0.03
38	TLKM	-0.03	-0.01	0.00
39	UNTR	-0.13	0.13	0.16
40	UNVR	0.01	0.19	-0.17
41	WIKA	-0.04	-0.05	0.01
42	WSKT	-0.16	0.00	0.03



Lampiran 10 :

Tabel Perhitungan Arus Kas Pendanaan

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
1	AALI	2017	-Rp 1,361,618,000,000	Rp 116,463,000,000	Rp 24,226,122,000,000	-0.06
2	ADHI	2017	Rp 4,079,183,303,453	Rp 1,150,500,462,074	Rp 20,037,690,162,169	0.15
3	AKRA	2017	-Rp 1,111,421,217,000	Rp 80,673,777,000	Rp 15,830,740,710,000	-0.08
4	ASII	2017	-Rp 6,184,000,000,000	-Rp 5,888,000,000,000	Rp 261,855,000,000,000	0.00
5	ASRI	2017	-Rp 815,944,425,000	-Rp 553,923,325,000	Rp 20,186,130,682,000	-0.01
6	BBCA	2017	-Rp 6,655,698,000,000	-Rp 3,662,059,000,000	Rp 676,738,753,000,000	0.00
7	BBNI	2017	Rp 3,245,370,000,000	Rp 8,060,303,000,000	Rp 603,031,880,000,000	-0.01
8	BBRI	2017	-Rp10,847,132,000,000	Rp 7,081,628,000,000	Rp 1,003,644,426,000,000	-0.02
9	BBTN	2017	Rp 8,075,789,000,000	Rp 1,588,435,000,000	Rp 214,168,479,000,000	0.03
10	BJBR	2017	Rp 2,168,658,000,000	-Rp 1,408,676,000,000	Rp 102,318,457,000,000	0.03
11	BKSL	2017	Rp 842,486,619,259	Rp 173,146,032,115	Rp 11,359,506,311,011	0.06
12	BMRI	2017	Rp 702,143,000,000	-Rp 1,974,522,000,000	Rp 1,038,706,009,000,000	0.00
13	BMTR	2017	Rp 66,177,000,000	-Rp 1,561,840,000,000	Rp 24,624,431,000,000	0.07
14	BSDE	2017	Rp 595,529,887,165	-Rp 1,253,749,408,098	Rp 38,536,825,180,203	0.05
15	CPIN	2017	-Rp 1,586,728,000,000	-Rp 2,145,489,000,000	Rp 24,204,994,000,000	0.02
16	CTRA	2017	Rp 1,050,468,000,000	Rp 1,453,790,000,000	Rp 29,072,250,000,000	-0.01
17	ELSA	2017	Rp 119,698,000,000	-Rp 312,200,000,000	Rp 4,190,956,000,000	0.10
18	ERAA	2017	Rp 522,021,053,750	-Rp 842,343,865,672	Rp 7,424,604,403,847	0.18
19	GGRM	2017	-Rp 3,480,186,000,000	-Rp 5,129,762,000,000	Rp 62,951,634,000,000	0.03
20	HMSP	2017	-Rp12,549,712,000,000	-Rp 10,376,715,000,000	Rp 42,508,277,000,000	-0.05

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
21	ICBP	2017	-Rp 1,815,525,000,000	-Rp 2,159,227,000,000	Rp 28,901,948,000,000	0.01
22	INDF	2017	-Rp 155,600,000,000	-Rp 5,807,917,000,000	Rp 82,174,515,000,000	0.07
23	INTP	2017	-Rp 3,424,549,000,000	-Rp 1,547,212,000,000	Rp 30,150,580,000,000	-0.06
24	JPFA	2017	-Rp 467,181,000,000	-Rp 446,607,000,000	Rp 19,251,026,000,000	0.00
25	JSMR	2017	Rp 11,185,412,771,000	Rp 12,460,971,972,000	Rp 53,500,322,659,000	-0.02
26	KLBF	2017	-Rp 976,386,871,130	-Rp 941,395,591,980	Rp 15,226,009,210,657	0.00
27	LPPF	2017	-Rp 1,429,497,000,000	-Rp 1,258,576,000,000	Rp 4,858,878,000,000	-0.04
28	LSIP	2017	-Rp 248,009,000,000	-Rp 263,792,000,000	Rp 9,459,088,000,000	0.00
29	MNCN	2017	-Rp 1,501,353,000,000	-Rp 1,668,661,000,000	Rp 14,239,867,000,000	0.01
30	PPRO	2017	Rp 2,713,353,437,545	Rp 1,629,954,451,665	Rp 8,849,833,866,256	0.12
31	PTBA	2017	-Rp 2,006,843,000,000	-Rp 1,011,134,000,000	Rp 18,576,774,000,000	-0.05
32	PTPP	2017	Rp 2,695,858,445,661	Rp 6,899,357,806,294	Rp 31,215,671,256,566	-0.13
33	PWON	2017	-Rp 257,289,968,000	Rp 165,358,018,000	Rp 20,674,141,654,000	-0.02
34	SCMA	2017	-Rp 1,000,202,530,000	-Rp 1,367,806,881,000	Rp 4,820,611,941,000	0.08
35	SMGR	2017	Rp 1,548,165,096,000	-Rp 780,378,185,000	Rp 44,226,895,982,000	0.05
36	SMRA	2017	Rp 256,288,734,000	Rp 1,300,149,086,000	Rp 20,810,319,657,000	-0.05
37	SSMS	2017	Rp 1,473,096,220,000	-Rp 991,436,780,000	Rp 7,162,970,110,000	0.34
38	TLKM	2017	-Rp 21,052,000,000,000	-Rp 17,905,000,000,000	Rp 179,611,000,000,000	-0.02
39	UNTR	2017	Rp 300,175,000,000	-Rp 3,027,686,000,000	Rp 63,991,229,000,000	0.05
40	UNVR	2017	-Rp 5,437,015,000,000	-Rp 5,150,214,000,000	Rp 16,745,695,000,000	-0.02
41	WIKA	2017	Rp 2,727,823,454,000	Rp 9,175,983,354,000	Rp 31,355,204,690,000	-0.21
42	WSKT	2017	Rp 20,630,919,146,126	Rp 22,459,333,440,495	Rp 61,433,012,174,447	-0.03
43	AALI	2018	-Rp 609,332,000,000	-Rp 1,361,618,000,000	Rp 25,119,609,000,000	0.03
44	ADHI	2018	-Rp 2,240,709,597	Rp 4,079,183,303,453	Rp 28,332,948,012,950	-0.14
45	AKRA	2018	Rp 350,753,571,000	-Rp 1,111,421,217,000	Rp 16,823,208,531,000	0.09

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
46	ASII	2018	-Rp 4,873,000,000,000	-Rp 6,184,000,000,000	Rp 295,830,000,000,000	0.00
47	ASRI	2018	-Rp 938,772,517,000	-Rp 815,944,425,000	Rp 20,728,430,487,000	-0.01
48	BBCA	2018	-Rp 7,297,649,000,000	-Rp 6,655,698,000,000	Rp 750,319,671,000,000	0.00
49	BBNI	2018	Rp 20,609,112,000,000	Rp 3,193,946,000,000	Rp 709,330,084,000,000	0.02
50	BBRI	2018	-Rp 1,071,548,000,000	-Rp 10,846,957,000,000	Rp 1,127,447,489,000,000	0.01
51	BBTN	2018	Rp 6,598,304,000,000	Rp 8,097,145,000,000	Rp 261,365,267,000,000	-0.01
52	BJBR	2018	Rp 2,861,735,000,000	Rp 2,168,658,000,000	Rp 114,980,168,000,000	0.01
53	BKSL	2018	Rp 747,944,715,799	Rp 842,486,619,259	Rp 14,977,041,120,833	-0.01
54	BMRI	2018	Rp 17,151,038,000,000	Rp 702,143,000,000	Rp 1,124,700,847,000,000	0.01
55	BMTR	2018	Rp 180,640,000,000	Rp 66,177,000,000	Rp 27,694,734,000,000	0.00
56	BSDE	2018	Rp 3,362,601,654,947	Rp 595,529,887,165	Rp 45,951,188,475,157	0.06
57	CPIN	2018	-Rp 2,438,554,000,000	-Rp 1,729,859,000,000	Rp 24,532,331,000,000	-0.03
58	CTRA	2018	Rp 653,258,000,000	Rp 1,115,987,000,000	Rp 31,872,302,000,000	-0.01
59	ELSA	2018	Rp 37,374,000,000	Rp 119,698,000,000	Rp 4,855,369,000,000	-0.02
60	ERAA	2018	Rp 2,618,523,738	Rp 519,640,286	Rp 8,873,955,770,000	0.00
61	GGRM	2018	-Rp 8,722,387,000,000	-Rp 3,480,186,000,000	Rp 66,759,930,000,000	-0.08
62	HMSP	2018	-Rp 12,512,372,000,000	-Rp 12,549,712,000,000	Rp 43,141,063,000,000	0.00
63	ICBP	2018	-Rp 4,242,099,000,000	-Rp 1,815,525,000,000	Rp 31,619,514,000,000	-0.08
64	INDF	2018	Rp 48,125,000,000	-Rp 155,600,000,000	Rp 88,400,877,000,000	0.00
65	INTP	2018	-Rp 2,578,613,000,000	-Rp 3,424,549,000,000	Rp 28,863,676,000,000	0.03
66	JPFA	2018	-Rp 227,875,000,000	-Rp 467,181,000,000	Rp 19,959,548,000,000	0.01
67	JSMR	2018	Rp 6,214,162,029,000	Rp 11,185,412,771,000	Rp 79,192,772,790,000	-0.06
68	KLBF	2018	-Rp 1,139,657,725,535	-Rp 976,386,871,130	Rp 16,616,239,416,335	-0.01
69	LPPF	2018	-Rp 1,681,134,000,000	-Rp 1,429,497,000,000	Rp 5,427,426,000,000	-0.05
70	LSIP	2018	-Rp 318,310,000,000	-Rp 248,009,000,000	Rp 9,852,695,000,000	-0.01

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
71	MNCN	2018	-Rp 131,119,000,000	-Rp 1,501,353,000,000	Rp 15,057,291,000,000	0.09
72	PPRO	2018	Rp 1,277,063,115,188	Rp 2,713,353,437,545	Rp 12,559,932,322,129	-0.11
73	PTBA	2018	-Rp 3,585,132,000,000	-Rp 2,006,843,000,000	Rp 21,987,482,000,000	-0.07
74	PTPP	2018	Rp 2,542,395,622,901	Rp 2,695,858,445,661	Rp 41,782,780,915,111	0.00
75	PWON	2018	-Rp 488,677,794,000	-Rp 405,538,634,000	Rp 23,358,717,736,000	0.00
76	SCMA	2018	-Rp 854,952,228,000	-Rp 998,668,186,000	Rp 5,385,807,878,000	0.03
77	SMGR	2018	-Rp 1,064,937,730,000	Rp 1,533,416,507,000	Rp 49,068,650,213,000	-0.05
78	SMRA	2018	Rp 519,598,429,000	Rp 256,288,732,000	Rp 21,662,950,720,000	0.01
79	SSMS	2018	Rp 731,205,397,000	Rp 1,473,096,220,000	Rp 9,773,852,468,000	-0.08
80	TLKM	2018	-Rp18,458,000,000,000	-Rp 21,052,000,000,000	Rp 198,484,000,000,000	0.01
81	UNTR	2018	Rp 1,120,862,000,000	Rp 300,175,000,000	Rp 82,262,093,000,000	0.01
82	UNVR	2018	-Rp 9,916,201,000,000	-Rp 5,437,015,000,000	Rp 18,906,413,000,000	-0.24
83	WIKA	2018	Rp 4,876,802,750,000	Rp 2,727,823,454,000	Rp 45,683,774,302,000	0.05
84	WSKT	2018	Rp 20,667,483,706,707	Rp 20,630,919,145,126	Rp 97,895,760,838,624	0.00
85	AALI	2019	Rp 334,094,000,000	-Rp 609,332,000,000	Rp 26,856,967,000,000	0.04
86	ADHI	2019	Rp 1,010,667,876,639	-Rp 534,689,469,648	Rp 30,091,600,973,297	0.05
87	AKRA	2019	-Rp 128,832,144,000	Rp 350,753,571,000	Rp 19,940,850,599,000	-0.02
88	ASII	2019	-Rp 5,414,000,000,000	-Rp 4,873,000,000,000	Rp 344,711,000,000,000	0.00
89	ASRI	2019	-Rp 329,709,599,000	-Rp 938,772,517,000	Rp 20,890,925,564,000	0.03
90	BBCA	2019	-Rp 7,334,896,000,000	-Rp 7,297,649,000,000	Rp 824,787,944,000,000	0.00
91	BBNI	2019	-Rp18,491,108,000,000	Rp 20,609,112,000,000	Rp 808,572,011,000,000	-0.05
92	BBRI	2019	-Rp18,085,104,000,000	-Rp 1,152,743,000,000	Rp 1,296,898,292,000,000	-0.01
93	BBTN	2019	Rp 8,440,369,000,000	Rp 6,598,304,000,000	Rp 306,436,194,000,000	0.01
94	BJBR	2019	Rp 1,450,216,000,000	Rp 2,861,735,000,000	Rp 120,191,387,000,000	-0.01
95	BKSL	2019	Rp 946,447,631,320	Rp 747,944,715,799	Rp 16,252,732,184,207	0.01

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
96	BMRI	2019	-Rp 6,872,016,000,000	Rp 17,151,038,000,000	Rp 1,202,252,094,000,000	-0.02
97	BMTR	2019	-Rp 591,886,000,000	Rp 180,640,000,000	Rp 28,968,162,000,000	-0.03
98	BSDE	2019	-Rp 1,280,444,515,383	Rp 3,362,601,654,947	Rp 52,101,492,204,552	-0.09
99	CPIN	2019	-Rp 1,374,310,000,000	-Rp 2,438,554,000,000	Rp 27,645,118,000,000	0.04
100	CTRA	2019	Rp 603,549,000,000	Rp 653,258,000,000	Rp 34,289,017,000,000	0.00
101	ELSA	2019	Rp 239,286,000,000	Rp 37,374,000,000	Rp 5,657,327,000,000	0.04
102	ERAA	2019	-Rp 1,861,393,512	Rp 2,618,523,738	Rp 12,682,902,626	-0.35
103	GGRM	2019	-Rp 4,605,962,000,000	-Rp 8,722,387,000,000	Rp 69,097,219,000,000	0.06
104	HMSP	2019	-Rp 13,785,001,000,000	-Rp 12,512,372,000,000	Rp 46,602,420,000,000	-0.03
105	ICBP	2019	-Rp 1,266,076,000,000	-Rp 4,242,099,000,000	Rp 34,367,153,000,000	0.09
106	INDF	2019	-Rp 7,660,235,000,000	Rp 48,125,000,000	Rp 96,537,796,000,000	-0.08
107	INTP	2019	-Rp 2,026,357,000,000	-Rp 2,578,613,000,000	Rp 27,788,562,000,000	0.02
108	JPFA	2019	Rp 1,232,742,000,000	-Rp 283,512,000,000	Rp 23,038,028,000,000	0.07
109	JSMR	2019	Rp 10,983,412,000,000	Rp 6,214,149,000,000	Rp 82,418,603,000,000	0.06
110	KLBF	2019	-Rp 706,915,284,781	-Rp 1,139,657,725,535	Rp 18,146,206,145,369	0.02
111	LPPF	2019	-Rp 1,463,983,000,000	-Rp 1,681,134,000,000	Rp 5,036,396,000,000	0.04
112	LSIP	2019	-Rp 135,171,000,000	-Rp 318,310,000,000	Rp 10,037,294,000,000	0.02
113	MNCN	2019	-Rp 481,111,000,000	-Rp 131,119,000,000	Rp 16,339,552,000,000	-0.02
114	PPRO	2019	Rp 1,703,667,831,512	Rp 1,277,063,115,188	Rp 16,475,720,486,284	0.03
115	PTBA	2019	-Rp 2,033,191,000,000	-Rp 3,585,132,000,000	Rp 24,172,933,000,000	0.06
116	PTPP	2019	Rp 3,195,452,536,240	Rp 2,209,239,320,761	Rp 52,549,150,902,972	0.02
117	PWON	2019	-Rp 1,045,527,883,000	-Rp 488,677,794,000	Rp 25,018,080,224,000	-0.02
118	SCMA	2019	-Rp 541,315,280,000	-Rp 854,865,787,000	Rp 6,589,842,943,000	0.05
119	SMGR	2019	Rp 10,284,852,000	-Rp 1,062,338,000,000	Rp 50,783,836,000,000	0.02
120	SMRA	2019	Rp 217,004,065,000	Rp 519,598,429,000	Rp 23,299,242,068,000	-0.01

NO	KODE SAMPEL	TAHUN	AKP (t) Tahun Periode	AKP (t-1) Tahun Sebelumnya	TA (t-1) Tahun Sebelumnya	Perubahan AKP
121	SSMS	2019	Rp 470,064,917,000	Rp 731,205,397,000	Rp 11,296,112,298,000	-0.02
122	TLKM	2019	-Rp18,247,000,000,000	-Rp 18,458,000,000,000	Rp 206,196,000,000,000	0.00
123	UNTR	2019	-Rp 830,690,000,000	Rp 1,120,862,000,000	Rp 116,281,017,000,000	-0.02
124	UNVR	2019	-Rp 6,937,190,000,000	-Rp 10,162,791,000,000	Rp 20,326,869,000,000	0.16
125	WIKA	2019	Rp 1,039,308,781,000	Rp 4,814,068,509,000	Rp 59,230,001,239,000	-0.06
126	WSKT	2019	Rp 4,334,944,286,473	Rp 19,691,082,849,457	Rp 124,391,581,623,636	-0.12



Lampiran 11 :

Tabel Nilai Arus Kas Pendanaan (AKP)

NO	KODE SAMPEL	ARUS KAS PENDANAAN		
		2017	2018	2019
1	AALI	-0.06	0.03	0.04
2	ADHI	0.15	-0.14	0.05
3	AKRA	-0.08	0.09	-0.02
4	ASII	0.00	0.00	0.00
5	ASRI	-0.01	-0.01	0.03
6	BBCA	0.00	0.00	0.00
7	BBNI	-0.01	0.02	-0.05
8	BBRI	-0.02	0.01	-0.01
9	BBTN	0.03	-0.01	0.01
10	BJBR	0.03	0.01	-0.01
11	BKSL	0.06	-0.01	0.01
12	BMRI	0.00	0.01	-0.02
13	BMTR	0.07	0.00	-0.03
14	BSDE	0.05	0.06	-0.09
15	CPIN	0.02	-0.03	0.04
16	CTRA	-0.01	-0.01	0.00
17	ELSA	0.10	-0.02	0.04
18	ERAA	0.18	0.00	-0.35
19	GGRM	0.03	-0.08	0.06
20	HMSP	-0.05	0.00	-0.03
21	ICBP	0.01	-0.08	0.09
22	INDF	0.07	0.00	-0.08
23	INTP	-0.06	0.03	0.02
24	JPFA	0.00	0.01	0.07
25	JSMR	-0.02	-0.06	0.06
26	KLBF	0.00	-0.01	0.02
27	LPPF	-0.04	-0.05	0.04
28	LSIP	0.00	-0.01	0.02
29	MNCN	0.01	0.09	-0.02
30	PPRO	0.12	-0.11	0.03
31	PTBA	-0.05	-0.07	0.06
32	PTPP	-0.13	0.00	0.02
33	PWON	-0.02	0.00	-0.02
34	SCMA	0.08	0.03	0.05
35	SMGR	0.05	-0.05	0.02
36	SMRA	-0.05	0.01	-0.01

NO	KODE SAMPEL	ARUS KAS PENDANAAN		
		2017	2018	2019
37	SSMS	0.34	-0.08	-0.02
38	TLKM	-0.02	0.01	0.00
39	UNTR	0.05	0.01	-0.02
40	UNVR	-0.02	-0.24	0.16
41	WIKA	-0.21	0.05	-0.06
42	WSKT	-0.03	0.00	-0.12



Lampiran 12 :

Tabel Perhitungan *Return Saham*

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> (<i>Published Day</i>)	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
1	AALI	2017	20-Feb-18	Rp 13,400	Rp 13,375	Rp 13,375	Rp 13,225	Rp 13,600	Rp 14,000	Rp13,925	Rp 13,775
2	ADHI	2017	15-Feb-18	Rp 2,330	Rp 2,420	Rp 2,380	Rp 2,370	Rp 2,420	Rp 2,420	Rp 2,480	Rp 2,460
3	AKRA	2017	16-Mar-18	Rp 5,775	Rp 5,850	Rp 5,750	Rp 5,800	Rp 5,775	Rp 6,100	Rp 6,050	Rp 5,975
4	ASII	2017	27-Feb-18	Rp 8,175	Rp 8,000	Rp 8,200	Rp 8,100	Rp 8,200	Rp 8,075	Rp 8,075	Rp 8,150
5	ASRI	2017	15-Mar-18	Rp 388	Rp 386	Rp 382	Rp 380	Rp 378	Rp 390	Rp 386	Rp 384
6	BBCA	2017	14-Feb-18	Rp 23,700	Rp 23,575	Rp 23,500	Rp 23,800	Rp 23,700	Rp 23,450	Rp23,450	Rp 24,250
7	BBNI	2017	15-Jan-18	Rp 9,300	Rp 9,275	Rp 9,275	Rp 9,275	Rp 9,500	Rp 9,600	Rp 9,600	Rp 9,600
8	BBRI	2017	24-Jan-18	Rp 3,620	Rp 3,620	Rp 3,650	Rp 3,920	Rp 3,830	Rp 3,770	Rp 3,850	Rp 3,800
9	BBTN	2017	14-Feb-18	Rp 3,640	Rp 3,600	Rp 3,720	Rp 3,760	Rp 3,810	Rp 3,770	Rp 3,770	Rp 3,840
10	BJBR	2017	2-Feb-18	Rp 2,320	Rp 2,330	Rp 2,310	Rp 2,320	Rp 2,310	Rp 2,280	Rp 2,320	Rp 2,260
11	BKSL	2017	22-Mar-18	Rp 214	Rp 192	Rp 204	Rp 204	Rp 200	Rp 200	Rp 200	Rp 198
12	BMRI	2017	31-Jan-18	Rp 8,150	Rp 8,200	Rp 8,175	Rp 8,050	Rp 8,150	Rp 8,200	Rp 8,125	Rp 8,125
13	BMTR	2017	27-Feb-18	Rp 655	Rp 640	Rp 615	Rp 625	Rp 605	Rp 605	Rp 635	Rp 645
14	BSDE	2017	14-Feb-18	Rp 1,795	Rp 1,760	Rp 1,760	Rp 1,785	Rp 1,800	Rp 1,795	Rp 1,795	Rp 1,820
15	CPIN	2017	27-Mar-18	Rp 3,430	Rp 3,350	Rp 3,430	Rp 3,330	Rp 3,200	Rp 3,220	Rp 3,450	Rp 3,450
16	CTRA	2017	28-Mar-18	Rp 1,145	Rp 1,115	Rp 1,135	Rp 1,145	Rp 1,145	Rp 1,175	Rp 1,175	Rp 1,190
17	ELSA	2017	14-Feb-18	Rp 410	Rp 394	Rp 406	Rp 406	Rp 420	Rp 430	Rp 430	Rp 450
18	ERAA	2017	23-Mar-18	Rp 1,110	Rp 1,185	Rp 1,225	Rp 1,190	Rp 1,155	Rp 1,240	Rp 1,235	Rp 1,265

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> <i>(Published Day)</i>	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
19	GGRM	2017	23-Mar-18	Rp 72,475	Rp 70,900	Rp 70,700	Rp 70,300	Rp 71,000	Rp 72,850	Rp74,475	Rp 75,000
20	HMSP	2017	6-Mar-18	Rp 4,820	Rp 4,810	Rp 4,800	Rp 4,750	Rp 4,710	Rp 4,510	Rp 4,480	Rp 4,400
21	ICBP	2017	16-Mar-18	Rp 9,100	Rp 8,725	Rp 8,700	Rp 8,625	Rp 8,750	Rp 8,825	Rp 8,575	Rp 8,600
22	INDF	2017	16-Mar-18	Rp 7,550	Rp 7,500	Rp 7,325	Rp 7,175	Rp 7,150	Rp 7,200	Rp 7,000	Rp 7,275
23	INTP	2017	15-Mar-18	Rp 20,125	Rp 20,525	Rp 20,400	Rp 20,300	Rp 20,000	Rp 19,550	Rp19,200	Rp 18,950
24	JPFA	2017	28-Feb-18	Rp 1,570	Rp 1,580	Rp 1,595	Rp 1,610	Rp 1,620	Rp 1,605	Rp 1,600	Rp 1,585
25	JSMR	2017	31-Jan-18	Rp 5,700	Rp 5,725	Rp 5,700	Rp 5,600	Rp 5,700	Rp 5,600	Rp 5,600	Rp 5,600
26	KLBF	2017	23-Mar-18	Rp 1,480	Rp 1,435	Rp 1,450	Rp 1,430	Rp 1,430	Rp 1,400	Rp 1,440	Rp 1,440
27	LPPF	2017	21-Feb-18	Rp 10,550	Rp 10,550	Rp 11,100	Rp 11,075	Rp 10,575	Rp 10,225	Rp10,100	Rp 9,925
28	LSIP	2017	19-Feb-18	Rp 1,355	Rp 1,350	Rp 1,340	Rp 1,340	Rp 1,340	Rp 1,350	Rp 1,390	Rp 1,375
29	MNCN	2017	26-Feb-18	Rp 1,560	Rp 1,585	Rp 1,550	Rp 1,540	Rp 1,500	Rp 1,535	Rp 1,535	Rp 1,535
30	PPRO	2017	19-Feb-18	Rp 189	Rp 189	Rp 191	Rp 191	Rp 191	Rp 191	Rp 189	Rp 188
31	PTBA	2017	8-Mar-18	Rp 3,070	Rp 3,090	Rp 3,050	Rp 2,930	Rp 2,800	Rp 2,890	Rp 3,000	Rp 2,930
32	PTPP	2017	20-Feb-18	Rp 3,000	Rp 3,040	Rp 3,040	Rp 3,180	Rp 3,180	Rp 3,200	Rp 3,170	Rp 3,140
33	PWON	2017	19-Mar-18	Rp 635	Rp 620	Rp 615	Rp 640	Rp 640	Rp 635	Rp 630	Rp 620
34	SCMA	2017	15-Mar-18	Rp 2,710	Rp 2,750	Rp 2,880	Rp 2,850	Rp 2,820	Rp 2,780	Rp 2,790	Rp 2,720
35	SMGR	2017	23-Feb-18	Rp 11,700	Rp 11,300	Rp 11,575	Rp 11,750	Rp 11,225	Rp 11,100	Rp11,325	Rp 11,125
36	SMRA	2017	26-Mar-18	Rp 905	Rp 935	Rp 925	Rp 915	Rp 905	Rp 910	Rp 895	Rp 905
37	SSMS	2017	15-Mar-18	Rp 1,435	Rp 1,440	Rp 1,455	Rp 1,450	Rp 1,450	Rp 1,440	Rp 1,435	Rp 1,430
38	TLKM	2017	12-Mar-18	Rp 4,020	Rp 4,000	Rp 4,140	Rp 4,150	Rp 4,200	Rp 4,090	Rp 4,060	Rp 3,930
39	UNTR	2017	26-Feb-18	Rp 37,350	Rp 37,000	Rp 35,875	Rp 37,000	Rp 36,600	Rp 36,600	Rp35,600	Rp 36,525
40	UNVR	2017	26-Feb-18	Rp 10,890	Rp 10,900	Rp 10,800	Rp 10,890	Rp 10,795	Rp 10,798	Rp10,780	Rp 10,795
41	WIKA	2017	27-Feb-18	Rp 1,930	Rp 1,940	Rp 1,910	Rp 1,900	Rp 1,935	Rp 1,925	Rp 1,910	Rp 1,900

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> <i>(Published Day)</i>	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
42	WSKT	2017	7-Mar-18	Rp 2,910	Rp 2,950	Rp 2,910	Rp 2,850	Rp 3,740	Rp 2,710	Rp 2,680	Rp 2,710
43	AALI	2018	20-Feb-19	Rp 13,650	Rp 13,600	Rp 13,750	Rp 13,900	Rp 13,800	Rp 13,750	Rp 13,600	Rp 13,300
44	ADHI	2018	25-Mar-19	Rp 1,570	Rp 1,610	Rp 1,620	Rp 1,595	Rp 1,530	Rp 1,545	Rp 1,575	Rp 1,645
45	AKRA	2018	14-Mar-19	Rp 5,275	Rp 5,125	Rp 5,350	Rp 5,325	Rp 5,350	Rp 5,350	Rp 5,300	Rp 4,890
46	ASII	2018	27-Feb-19	Rp 7,700	Rp 7,625	Rp 7,650	Rp 7,600	Rp 7,600	Rp 7,150	Rp 7,225	Rp 7,150
47	ASRI	2018	25-Mar-19	Rp 316	Rp 318	Rp 322	Rp 326	Rp 312	Rp 314	Rp 312	Rp 314
48	BBCA	2018	11-Feb-19	Rp 27,500	Rp 27,675	Rp 27,650	Rp 27,600	Rp 27,475	Rp 27,300	Rp 27,100	Rp 26,900
49	BBNI	2018	16-Jan-19	Rp 8,850	Rp 8,925	Rp 8,875	Rp 9,000	Rp 9,250	Rp 9,250	Rp 9,400	Rp 9,225
50	BBRI	2018	30-Jan-19	Rp 3,790	Rp 3,780	Rp 3,780	Rp 3,690	Rp 3,750	Rp 3,850	Rp 3,920	Rp 3,900
51	BBTN	2018	28-Mar-19	Rp 2,530	Rp 2,410	Rp 2,480	Rp 2,440	Rp 2,490	Rp 2,450	Rp 2,380	Rp 2,350
52	BJBR	2018	28-Mar-19	Rp 2,050	Rp 2,000	Rp 2,000	Rp 2,000	Rp 2,020	Rp 2,010	Rp 2,020	Rp 2,050
53	BKSL	2018	27-Mar-19	Rp 114	Rp 112	Rp 110	Rp 111	Rp 110	Rp 110	Rp 106	Rp 105
54	BMRI	2018	28-Jan-19	Rp 7,750	Rp 7,475	Rp 7,475	Rp 7,375	Rp 7,175	Rp 7,125	Rp 7,250	Rp 7,450
55	BMTR	2018	25-Mar-19	Rp 374	Rp 368	Rp 350	Rp 348	Rp 336	Rp 332	Rp 334	Rp 350
56	BSDE	2018	15-Feb-19	Rp 1,360	Rp 1,335	Rp 1,320	Rp 1,345	Rp 1,320	Rp 1,300	Rp 1,310	Rp 1,330
57	CPIN	2018	29-Mar-19	Rp 7,700	Rp 7,725	Rp 7,625	Rp 7,225	Rp 6,375	Rp 6,425	Rp 6,475	Rp 6,475
58	CTRA	2018	27-Mar-19	Rp 980	Rp 1,025	Rp 1,005	Rp 1,035	Rp 1,015	Rp 995	Rp 1,005	Rp 1,090
59	ELSA	2018	14-Feb-19	Rp 394	Rp 382	Rp 378	Rp 388	Rp 388	Rp 372	Rp 388	Rp 392
60	ERAA	2018	27-Mar-19	Rp 1,980	Rp 1,995	Rp 1,905	Rp 1,915	Rp 1,915	Rp 1,805	Rp 1,770	Rp 1,795
61	GGRM	2018	25-Mar-19	Rp 89,950	Rp 90,000	Rp 87,400	Rp 84,500	Rp 81,775	Rp 83,575	Rp 84,650	Rp 84,175
62	HMSP	2018	21-Mar-19	Rp 3,850	Rp 3,810	Rp 3,740	Rp 3,740	Rp 3,760	Rp 3,800	Rp 3,750	Rp 3,800
63	ICBP	2018	19-Mar-19	Rp 10,350	Rp 10,375	Rp 10,425	Rp 10,375	Rp 10,300	Rp 10,375	Rp 10,375	Rp 10,325
64	INDF	2018	19-Mar-19	Rp 7,175	Rp 7,100	Rp 7,100	Rp 7,200	Rp 7,275	Rp 7,225	Rp 7,250	Rp 7,300

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> (<i>Published Day</i>)	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
65	INTP	2018	19-Mar-19	Rp 18,800	Rp 18,625	Rp 19,000	Rp 19,200	Rp 19,600	Rp 19,500	Rp20,925	Rp 21,000
66	JPFA	2018	5-Mar-19	Rp 2,220	Rp 2,240	Rp 2,260	Rp 2,230	Rp 2,190	Rp 2,230	Rp 2,230	Rp 2,170
67	JSMR	2018	8-Mar-18	Rp 5,375	Rp 5,250	Rp 5,150	Rp 5,150	Rp 5,075	Rp 5,025	Rp 5,025	Rp 5,075
68	KLBF	2018	27-Mar-19	Rp 1,505	Rp 1,510	Rp 1,505	Rp 1,515	Rp 1,515	Rp 1,520	Rp 1,520	Rp 1,490
69	LPPF	2018	14-Feb-19	Rp 6,700	Rp 7,000	Rp 6,750	Rp 6,700	Rp 6,000	Rp 6,150	Rp 5,925	Rp 6,000
70	LSIP	2018	21-Feb-19	Rp 1,345	Rp 1,355	Rp 1,370	Rp 1,345	Rp 1,395	Rp 1,370	Rp 1,360	Rp 1,300
71	MNCN	2018	22-Feb-19	Rp 955	Rp 940	Rp 995	Rp 965	Rp 945	Rp 945	Rp 945	Rp 985
72	PPRO	2018	18-Feb-19	Rp 160	Rp 157	Rp 159	Rp 156	Rp 164	Rp 163	Rp 161	Rp 160
73	PTBA	2018	6-Mar-19	Rp 3,980	Rp 4,040	Rp 4,060	Rp 3,970	Rp 4,040	Rp 4,040	Rp 4,000	Rp 4,020
74	PTPP	2018	20-Feb-18	Rp 2,070	Rp 2,000	Rp 2,060	Rp 2,110	Rp 2,160	Rp 2,080	Rp 2,020	Rp 2,040
75	PWON	2018	25-Mar-19	Rp 680	Rp 680	Rp 705	Rp 695	Rp 670	Rp 710	Rp 690	Rp 700
76	SCMA	2018	27-Mar-19	Rp 1,775	Rp 1,735	Rp 1,695	Rp 1,680	Rp 1,670	Rp 1,650	Rp 1,650	Rp 1,630
77	SMGR	2018	29-Mar-19	Rp 13,875	Rp 13,875	Rp 13,750	Rp 13,875	Rp 13,875	Rp 13,950	Rp13,725	Rp 13,725
78	SMRA	2018	26-Mar-19	Rp 920	Rp 985	Rp 980	Rp 935	Rp 975	Rp 960	Rp 950	Rp 955
79	SSMS	2018	28-Mar-19	Rp 1,060	Rp 1,045	Rp 1,050	Rp 1,040	Rp 1,040	Rp 1,040	Rp 1,050	Rp 1,040
80	TLKM	2018	29-Apr-19	Rp 3,850	Rp 3,840	Rp 3,830	Rp 3,910	Rp 3,860	Rp 3,790	Rp 3,790	Rp 3,830
81	UNTR	2018	25-Feb-19	Rp 26,050	Rp 26,000	Rp 26,500	Rp 27,950	Rp 27,250	Rp 27,800	Rp27,600	Rp 26,500
82	UNVR	2018	31-Jan-19	Rp 9,810	Rp 9,555	Rp 9,520	Rp 9,815	Rp 10,000	Rp 10,000	Rp 9,780	Rp 9,780
83	WIKA	2018	8-Mar-19	Rp 1,870	Rp 1,815	Rp 1,830	Rp 1,830	Rp 1,810	Rp 1,815	Rp 1,810	Rp 1,860
84	WSKT	2018	20-Feb-19	Rp 1,865	Rp 1,765	Rp 1,750	Rp 1,775	Rp 1,855	Rp 1,855	Rp 1,830	Rp 1,860
85	AALI	2019	20-Feb-20	Rp 11,100	Rp 11,200	Rp 11,100	Rp 11,200	Rp 11,150	Rp 10,825	Rp10,575	Rp 10,850
86	ADHI	2019	8-Apr-20	Rp 505	Rp 520	Rp 640	Rp 630	Rp 590	Rp 590	Rp 635	Rp 650
87	AKRA	2019	17-Mar-20	Rp 2,000	Rp 1,850	Rp 1,850	Rp 1,680	Rp 1,700	Rp 1,595	Rp 1,700	Rp 1,600

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> (<i>Published Day</i>)	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
88	ASII	2019	27-Feb-20	Rp 6,200	Rp 6,100	Rp 6,225	Rp 6,050	Rp 5,950	Rp 5,525	Rp 5,700	Rp 5,900
89	ASRI	2019	3-Apr-20	Rp 107	Rp 104	Rp 104	Rp 105	Rp 110	Rp 134	Rp 125	Rp 117
90	BBCA	2019	6-Feb-20	Rp 32,400	Rp 32,200	Rp 33,000	Rp 33,650	Rp 33,700	Rp 33,800	Rp 33,925	Rp 33,900
91	BBNI	2019	20-Jan-20	Rp 7,850	Rp 7,675	Rp 7,700	Rp 7,775	Rp 7,550	Rp 7,575	Rp 7,625	Rp 7,650
92	BBRI	2019	24-Jan-20	Rp 4,660	Rp 4,670	Rp 4,710	Rp 4,740	Rp 4,740	Rp 4,650	Rp 4,620	Rp 4,520
93	BBTN	2019	14-Feb-20	Rp 1,835	Rp 1,800	Rp 1,780	Rp 1,750	Rp 1,765	Rp 1,795	Rp 1,895	Rp 1,895
94	BJBR	2019	28-Feb-20	Rp 970	Rp 970	Rp 940	Rp 890	Rp 890	Rp 885	Rp 950	Rp 985
95	BKSL	2019	30-Apr-20	Rp 50	Rp 50	Rp 50	Rp 50	Rp 50	Rp 50	Rp 50	Rp 50
96	BMRI	2019	23-Jan-20	Rp 7,725	Rp 7,625	Rp 7,700	Rp 7,800	Rp 7,775	Rp 7,925	Rp 7,725	Rp 7,750
97	BMTR	2019	30-Mar-20	Rp 171	Rp 161	Rp 172	Rp 202	Rp 188	Rp 191	Rp 190	Rp 198
98	BSDE	2019	12-Mar-20	Rp 1,015	Rp 940	Rp 940	Rp 900	Rp 855	Rp 815	Rp 760	Rp 800
99	CPIN	2019	23-Apr-20	Rp 4,240	Rp 4,050	Rp 3,940	Rp 4,110	Rp 4,310	Rp 4,080	Rp 4,120	Rp 4,300
100	CTRA	2019	8-Apr-20	Rp 412	Rp 456	Rp 570	Rp 605	Rp 565	Rp 615	Rp 615	Rp 620
101	ELSA	2019	14-Feb-20	Rp 252	Rp 254	Rp 252	Rp 250	Rp 248	Rp 244	Rp 256	Rp 262
102	ERAA	2019	27-Mar-20	Rp 995	Rp 930	Rp 865	Rp 885	Rp 900	Rp 840	Rp 935	Rp 885
103	GGRM	2019	24-Mar-20	Rp 35,350	Rp 32,900	Rp 39,475	Rp 36,725	Rp 36,400	Rp 41,800	Rp 44,000	Rp 40,925
104	HMSP	2019	30-Mar-20	Rp 1,255	Rp 1,290	Rp 1,415	Rp 1,445	Rp 1,390	Rp 1,425	Rp 1,415	Rp 1,535
105	ICBP	2019	20-Mar-20	Rp 10,400	Rp 9,750	Rp 9,325	Rp 8,850	Rp 8,975	Rp 8,350	Rp 8,300	Rp 9,500
106	INDF	2019	20-Mar-20	Rp 6,425	Rp 6,125	Rp 6,075	Rp 5,650	Rp 5,750	Rp 5,350	Rp 5,050	Rp 5,975
107	INTP	2019	18-Mar-20	Rp 12,050	Rp 12,050	Rp 12,050	Rp 9,775	Rp 9,950	Rp 9,275	Rp 11,125	Rp 10,350
108	JPFA	2019	28-Feb-20	Rp 1,525	Rp 1,495	Rp 1,455	Rp 1,425	Rp 1,400	Rp 1,460	Rp 1,495	Rp 1,520
109	JSMR	2019	17-Apr-20	Rp 3,050	Rp 3,120	Rp 2,980	Rp 2,870	Rp 2,920	Rp 2,800	Rp 2,640	Rp 2,640
110	KLBF	2019	27-Mar-20	Rp 980	Rp 915	Rp 865	Rp 950	Rp 1,010	Rp 1,045	Rp 1,200	Rp 1,165

NO	KODE	TAHUN	Tanggal Publikasi	Stock Price							
				<i>Pit-4</i>	<i>Pit-3</i>	<i>Pit-2</i>	<i>Pit-1</i>	<i>Pit</i> <i>(Published Day)</i>	<i>Pit+1</i>	<i>Pit+2</i>	<i>Pit+3</i>
111	LPPF	2019	14-Feb-20	Rp 3,210	Rp 3,300	Rp 3,230	Rp 3,190	Rp 3,280	Rp 3,420	Rp 3,500	Rp 3,550
112	LSIP	2019	25-Feb-20	Rp 1,160	Rp 1,150	Rp 1,120	Rp 1,060	Rp 1,065	Rp 1,020	Rp 1,005	Rp 970
113	MNCN	2019	20-Mar-18	Rp 930	Rp 865	Rp 805	Rp 885	Rp 880	Rp 820	Rp 800	Rp 880
114	PPRO	2019	18-Feb-20	Rp 52	Rp 52	Rp 52	Rp 52	Rp 53	Rp 53	Rp 52	Rp 51
115	PTBA	2019	3-Mar-20	Rp 2,360	Rp 2,290	Rp 2,240	Rp 2,200	Rp 2,370	Rp 2,470	Rp 2,460	Rp 2,450
116	PTPP	2019	20-Feb-20	Rp 1,360	Rp 1,400	Rp 1,485	Rp 1,495	Rp 1,475	Rp 1,410	Rp 1,335	Rp 1,330
117	PWON	2019	09-Mei-20	Rp 360	Rp 360	Rp 378	Rp 352	Rp 346	Rp 350	Rp 356	Rp 360
118	SCMA	2019	9-Apr-20	Rp 790	Rp 845	Rp 850	Rp 795	Rp 830	Rp 810	Rp 820	Rp 840
119	SMGR	2019	12-Mar-20	Rp 10,800	Rp 9,525	Rp 9,500	Rp 9,075	Rp 8,025	Rp 8,025	Rp 7,050	Rp 6,575
120	SMRA	2019	26-Mar-20	Rp 494	Rp 460	Rp 428	Rp 400	Rp 400	Rp 430	Rp 400	Rp 400
121	SSMS	2019	24-Apr-20	Rp 930	Rp 925	Rp 915	Rp 905	Rp 885	Rp 895	Rp 890	Rp 900
122	TLKM	2019	26-Mei-20	Rp 3,100	Rp 3,220	Rp 3,270	Rp 3,180	Rp 3,250	Rp 3,170	Rp 3,130	Rp 3,150
123	UNTR	2019	21-Feb-20	Rp 18,350	Rp 18,350	Rp 18,475	Rp 18,425	Rp 18,225	Rp 17,900	Rp 18,275	Rp 18,000
124	UNVR	2019	29-Jan-20	Rp 8,325	Rp 8,175	Rp 8,275	Rp 8,250	Rp 8,250	Rp 8,225	Rp 7,950	Rp 7,850
125	WIKA	2019	12-Mar-20	Rp 1,795	Rp 1,480	Rp 1,550	Rp 1,400	Rp 1,145	Rp 1,180	Rp 1,100	Rp 1,025
126	WSKT	2019	17-Mar-20	Rp 770	Rp 645	Rp 635	Rp 595	Rp 555	Rp 520	Rp 484	Rp 452

NO	KODE	TAHUN	<i>Rit</i>						ΣRit	Rata-Rata
			<i>Rit-3</i>	<i>Rit-2</i>	<i>Rit-1</i>	<i>Rit1</i>	<i>Rit2</i>	<i>Rit3</i>		
1	AALI	2017	0.00	0.00	-0.01	0.03	-0.01	-0.01	0.00	0.00
2	ADHI	2017	0.04	-0.02	0.00	0.00	0.02	-0.01	0.03	0.01
3	AKRA	2017	0.01	-0.02	0.01	0.06	-0.01	-0.01	0.04	0.01
4	ASII	2017	-0.02	0.03	-0.01	-0.02	0.00	0.01	-0.01	0.00
5	ASRI	2017	-0.01	-0.01	-0.01	0.03	-0.01	-0.01	0.00	0.00
6	BBCA	2017	-0.01	0.00	0.01	-0.01	0.00	0.03	0.03	0.00
7	BBNI	2017	0.00	0.00	0.00	0.01	0.00	0.00	0.01	0.00
8	BBRI	2017	0.00	0.01	0.07	-0.02	0.02	-0.01	0.07	0.01
9	BBTN	2017	-0.01	0.03	0.01	-0.01	0.00	0.02	0.04	0.01
10	BJBR	2017	0.00	-0.01	0.00	-0.01	0.02	-0.03	-0.02	0.00
11	BKSL	2017	-0.10	0.06	0.00	0.00	0.00	-0.01	-0.05	-0.01
12	BMRI	2017	0.01	0.00	-0.02	0.01	-0.01	0.00	-0.02	0.00
13	BMTR	2017	-0.02	-0.04	0.02	0.00	0.05	0.02	0.02	0.00
14	BSDE	2017	-0.02	0.00	0.01	0.00	0.00	0.01	0.01	0.00
15	CPIN	2017	-0.02	0.02	-0.03	0.01	0.07	0.00	0.05	0.01
16	CTRA	2017	-0.03	0.02	0.01	0.03	0.00	0.01	0.04	0.01
17	ELSA	2017	-0.04	0.03	0.00	0.02	0.00	0.05	0.06	0.01
18	ERAA	2017	0.07	0.03	-0.03	0.07	0.00	0.02	0.17	0.03
19	GGRM	2017	-0.02	0.00	-0.01	0.03	0.02	0.01	0.03	0.00
20	HMSP	2017	0.00	0.00	-0.01	-0.04	-0.01	-0.02	-0.08	-0.01
21	ICBP	2017	-0.04	0.00	-0.01	0.01	-0.03	0.00	-0.07	-0.01
22	INDF	2017	-0.01	-0.02	-0.02	0.01	-0.03	0.04	-0.03	-0.01
23	INTP	2017	0.02	-0.01	0.00	-0.02	-0.02	-0.01	-0.04	-0.01

NO	KODE	TAHUN	Rit						ΣRit	Rata-Rata
			Rit-3	Rit-2	Rit-1	Rit1	Rit2	Rit3		
24	JPFA	2017	0.01	0.01	0.01	-0.01	0.00	-0.01	0.00	0.00
25	JSMR	2017	0.00	0.00	-0.02	-0.02	0.00	0.00	-0.04	-0.01
26	KLBF	2017	-0.03	0.01	-0.01	-0.02	0.03	0.00	-0.03	0.00
27	LPPF	2017	0.00	0.05	0.00	-0.03	-0.01	-0.02	-0.01	0.00
28	LSIP	2017	0.00	-0.01	0.00	0.01	0.03	-0.01	0.02	0.00
29	MNCN	2017	0.02	-0.02	-0.01	0.02	0.00	0.00	0.01	0.00
30	PPRO	2017	0.00	0.01	0.00	0.00	-0.01	-0.01	-0.01	0.00
31	PTBA	2017	0.01	-0.01	-0.04	0.03	0.04	-0.02	0.00	0.00
32	PTPP	2017	0.01	0.00	0.05	0.01	-0.01	-0.01	0.05	0.01
33	PWON	2017	-0.02	-0.01	0.04	-0.01	-0.01	-0.02	-0.02	0.00
34	SCMA	2017	0.01	0.05	-0.01	-0.01	0.00	-0.03	0.02	0.00
35	SMGR	2017	-0.03	0.02	0.02	-0.01	0.02	-0.02	0.00	0.00
36	SMRA	2017	0.03	-0.01	-0.01	0.01	-0.02	0.01	0.01	0.00
37	SSMS	2017	0.00	0.01	0.00	-0.01	0.00	0.00	0.00	0.00
38	TLKM	2017	0.00	0.04	0.00	-0.03	-0.01	-0.03	-0.03	-0.01
39	UNTR	2017	-0.01	-0.03	0.03	0.00	-0.03	0.03	-0.01	0.00
40	UNVR	2017	0.00	-0.01	0.01	0.00	0.00	0.00	0.00	0.00
41	WIKA	2017	0.01	-0.02	-0.01	-0.01	-0.01	-0.01	-0.03	-0.01
42	WSKT	2017	0.01	-0.01	-0.02	-0.28	-0.01	0.01	-0.30	-0.05
43	AALI	2018	0.00	0.01	0.01	0.00	-0.01	-0.02	-0.02	0.00
44	ADHI	2018	0.03	0.01	-0.02	0.01	0.02	0.04	0.09	0.01
45	AKRA	2018	-0.03	0.04	0.00	0.00	-0.01	-0.08	-0.08	-0.01
46	ASII	2018	-0.01	0.00	-0.01	-0.06	0.01	-0.01	-0.07	-0.01
47	ASRI	2018	0.01	0.01	0.01	0.01	-0.01	0.01	0.04	0.01
48	BBCA	2018	0.01	0.00	0.00	-0.01	-0.01	-0.01	-0.02	0.00

NO	KODE	TAHUN	<i>Rit</i>						ΣRit	Rata-Rata
			<i>Rit-3</i>	<i>Rit-2</i>	<i>Rit-1</i>	<i>Rit1</i>	<i>Rit2</i>	<i>Rit3</i>		
49	BBNI	2018	0.01	-0.01	0.01	0.00	0.02	-0.02	0.01	0.00
50	BBRI	2018	0.00	0.00	-0.02	0.03	0.02	-0.01	0.01	0.00
51	BBTN	2018	-0.05	0.03	-0.02	-0.02	-0.03	-0.01	-0.09	-0.02
52	BJBR	2018	-0.02	0.00	0.00	0.00	0.00	0.01	-0.01	0.00
53	BKSL	2018	-0.02	-0.02	0.01	0.00	-0.04	-0.01	-0.07	-0.01
54	BMRI	2018	-0.04	0.00	-0.01	-0.01	0.02	0.03	-0.01	0.00
55	BMTR	2018	-0.02	-0.05	-0.01	-0.01	0.01	0.05	-0.03	0.00
56	BSDE	2018	-0.02	-0.01	0.02	-0.02	0.01	0.02	0.00	0.00
57	CPIN	2018	0.00	-0.01	-0.05	0.01	0.01	0.00	-0.05	-0.01
58	CTRA	2018	0.05	-0.02	0.03	-0.02	0.01	0.08	0.13	0.02
59	ELSA	2018	-0.03	-0.01	0.03	-0.04	0.04	0.01	0.00	0.00
60	ERAA	2018	0.01	-0.05	0.01	-0.06	-0.02	0.01	-0.09	-0.02
61	GGRM	2018	0.00	-0.03	-0.03	0.02	0.01	-0.01	-0.03	-0.01
62	HMSR	2018	-0.01	-0.02	0.00	0.01	-0.01	0.01	-0.02	0.00
63	ICBP	2018	0.00	0.00	0.00	0.01	0.00	0.00	0.00	0.00
64	INDF	2018	-0.01	0.00	0.01	-0.01	0.00	0.01	0.01	0.00
65	INTP	2018	-0.01	0.02	0.01	-0.01	0.07	0.00	0.09	0.02
66	JPFA	2018	0.01	0.01	-0.01	0.02	0.00	-0.03	0.00	0.00
67	JSMR	2018	-0.02	-0.02	0.00	-0.01	0.00	0.01	-0.04	-0.01
68	KLBF	2018	0.00	0.00	0.01	0.00	0.00	-0.02	-0.01	0.00
69	LPPF	2018	0.04	-0.04	-0.01	0.03	-0.04	0.01	0.00	0.00
70	LSIP	2018	0.01	0.01	-0.02	-0.02	-0.01	-0.04	-0.07	-0.01
71	MNCN	2018	-0.02	0.06	-0.03	0.00	0.00	0.04	0.05	0.01
72	PPRO	2018	-0.02	0.01	-0.02	-0.01	-0.01	-0.01	-0.05	-0.01
73	PTBA	2018	0.02	0.00	-0.02	0.00	-0.01	0.01	-0.01	0.00

NO	KODE	TAHUN	Rit						ΣRit	Rata-Rata
			Rit-3	Rit-2	Rit-1	Rit1	Rit2	Rit3		
74	PTPP	2018	-0.03	0.03	0.02	-0.04	-0.03	0.01	-0.04	-0.01
75	PWON	2018	0.00	0.04	-0.01	0.06	-0.03	0.01	0.07	0.01
76	SCMA	2018	-0.02	-0.02	-0.01	-0.01	0.00	-0.01	-0.08	-0.01
77	SMGR	2018	0.00	-0.01	0.01	0.01	-0.02	0.00	-0.01	0.00
78	SMRA	2018	0.07	-0.01	-0.05	-0.02	-0.01	0.01	0.00	0.00
79	SSMS	2018	-0.01	0.00	-0.01	0.00	0.01	-0.01	-0.02	0.00
80	TLKM	2018	0.00	0.00	0.02	-0.02	0.00	0.01	0.01	0.00
81	UNTR	2018	0.00	0.02	0.05	0.02	-0.01	-0.04	0.05	0.01
82	UNVR	2018	-0.03	0.00	0.03	0.00	-0.02	0.00	-0.02	0.00
83	WIKA	2018	-0.03	0.01	0.00	0.00	0.00	0.03	0.01	0.00
84	WSKT	2018	-0.05	-0.01	0.01	0.00	-0.01	0.02	-0.04	-0.01
85	AALI	2019	0.01	-0.01	0.01	-0.03	-0.02	0.03	-0.02	0.00
86	ADHI	2019	0.03	0.23	-0.02	0.00	0.08	0.02	0.34	0.06
87	AKRA	2019	-0.08	0.00	-0.09	-0.06	0.07	-0.06	-0.22	-0.04
88	ASII	2019	-0.02	0.02	-0.03	-0.07	0.03	-0.04	-0.03	0.00
89	ASRI	2019	-0.03	0.00	0.01	0.22	-0.07	-0.06	0.07	0.01
90	BBCA	2019	-0.01	0.02	0.02	0.00	0.00	0.00	0.04	0.01
91	BBNI	2019	-0.02	0.00	0.01	0.00	0.01	0.00	0.00	0.00
92	BBRI	2019	0.00	0.01	0.01	-0.02	-0.01	-0.02	-0.03	-0.01
93	BBTN	2019	-0.02	-0.01	-0.02	0.02	0.06	0.00	0.03	0.00
94	BJBR	2019	0.00	-0.03	-0.05	-0.01	0.07	0.04	0.02	0.00
95	BKSL	2019	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
96	BMRI	2019	-0.01	0.01	0.01	0.02	-0.03	0.00	0.01	0.00
97	BMTR	2019	-0.06	0.07	0.17	0.02	-0.01	0.04	0.24	0.04
98	BSDE	2019	-0.07	0.00	-0.04	-0.05	-0.07	0.05	-0.18	-0.03

NO	KODE	TAHUN	Rit						ΣRit	Rata-Rata
			Rit-3	Rit-2	Rit-1	Rit1	Rit2	Rit3		
99	CPIN	2019	-0.04	-0.03	0.04	-0.05	0.01	0.04	-0.03	0.00
100	CTRA	2019	0.11	0.25	0.06	0.09	0.00	0.01	0.51	0.09
101	ELSA	2019	0.01	-0.01	-0.01	-0.02	0.05	0.02	0.05	0.01
102	ERAA	2019	-0.07	-0.07	0.02	-0.07	0.11	-0.05	-0.12	-0.02
103	GGRM	2019	-0.07	0.20	-0.07	0.15	0.05	-0.07	0.19	0.03
104	HMSP	2019	0.03	0.10	0.02	0.03	-0.01	0.08	0.25	0.04
105	ICBP	2019	-0.06	-0.04	-0.05	-0.07	-0.01	0.14	-0.09	-0.01
106	INDF	2019	-0.05	-0.01	-0.07	-0.07	-0.06	0.18	-0.07	-0.01
107	INTP	2019	0.00	0.00	-0.19	-0.07	0.20	-0.07	-0.13	-0.02
108	JPFA	2019	-0.02	-0.03	-0.02	0.04	0.02	0.02	0.02	0.00
109	JSMR	2019	0.02	-0.04	-0.04	-0.04	-0.06	0.00	-0.16	-0.03
110	KLBF	2019	-0.07	-0.05	0.10	0.03	0.15	-0.03	0.13	0.02
111	LPPF	2019	0.03	-0.02	-0.01	0.04	0.02	0.01	0.07	0.01
112	LSIP	2019	-0.01	-0.03	-0.05	-0.04	-0.01	-0.03	-0.18	-0.03
113	MNCN	2019	-0.07	-0.07	0.10	-0.07	-0.02	0.10	-0.03	-0.01
114	PPRO	2019	0.00	0.00	0.00	0.00	-0.02	-0.02	-0.04	-0.01
115	PTBA	2019	-0.03	-0.02	-0.02	0.04	0.00	0.00	-0.04	-0.01
116	PTPP	2019	0.03	0.06	0.01	-0.04	-0.05	0.00	0.00	0.00
117	PWON	2019	0.00	0.05	-0.07	0.01	0.02	0.01	0.02	0.00
118	SCMA	2019	0.07	0.01	-0.06	-0.02	0.01	0.02	0.02	0.00
119	SMGR	2019	-0.12	0.00	-0.04	0.00	-0.12	-0.07	-0.35	-0.06
120	SMRA	2019	-0.07	-0.07	-0.07	0.08	-0.07	0.00	-0.20	-0.03
121	SSMS	2019	-0.01	-0.01	-0.01	0.01	-0.01	0.01	-0.01	0.00
122	TLKM	2019	0.04	0.02	-0.03	-0.02	-0.01	0.01	0.00	0.00
123	UNTR	2019	0.00	0.01	0.00	-0.02	0.02	-0.02	-0.01	0.00

NO	KODE	TAHUN	Rit						ΣRit	Rata-Rata
			Rit-3	Rit-2	Rit-1	Rit1	Rit2	Rit3		
124	UNVR	2019	-0.02	0.01	0.00	0.00	-0.03	-0.01	-0.06	-0.01
125	WIKA	2019	-0.18	0.05	-0.10	0.03	-0.07	-0.07	-0.33	-0.06
126	WSKT	2019	-0.16	-0.02	-0.06	-0.06	-0.07	-0.07	-0.44	-0.07



Lampiran 13 :

Tabel Nilai *Return Saham*

NO	KODE SAMPEL	RETURN SAHAM		
		2017	2018	2019
1	AALI	0.00	0.00	0.00
2	ADHI	0.01	0.01	0.06
3	AKRA	0.01	-0.01	-0.04
4	ASII	0.00	-0.01	0.00
5	ASRI	0.00	0.01	0.01
6	BBCA	0.00	0.00	0.01
7	BBNI	0.00	0.00	0.00
8	BBRI	0.01	0.00	-0.01
9	BBTN	0.01	-0.02	0.00
10	BJBR	0.00	0.00	0.00
11	BKSL	-0.01	-0.01	0.00
12	BMRI	0.00	0.00	0.00
13	BMTR	0.00	0.00	0.04
14	BSDE	0.00	0.00	-0.03
15	CPIN	0.01	-0.01	0.00
16	CTRA	0.01	0.02	0.09
17	ELSA	0.01	0.00	0.01
18	ERAA	0.03	-0.02	-0.02
19	GGRM	0.00	-0.01	0.03
20	HMSP	-0.01	0.00	0.04
21	ICBP	-0.01	0.00	-0.01
22	INDF	-0.01	0.00	-0.01
23	INTP	-0.01	0.02	-0.02
24	JPFA	0.00	0.00	0.00
25	JSMR	-0.01	-0.01	-0.03
26	KLBF	0.00	0.00	0.02
27	LPPF	0.00	0.00	0.01
28	LSIP	0.00	-0.01	-0.03
29	MNCN	0.00	0.01	-0.01
30	PPRO	0.00	-0.01	-0.01
31	PTBA	0.00	0.00	-0.01
32	PTPP	0.01	-0.01	0.00
33	PWON	0.00	0.01	0.00
34	SCMA	0.00	-0.01	0.00
35	SMGR	0.00	0.00	-0.06
36	SMRA	0.00	0.00	-0.03

NO	KODE SAMPEL	RETURN SAHAM		
		2017	2018	2019
37	SSMS	0.00	0.00	0.00
38	TLKM	-0.01	0.00	0.00
39	UNTR	0.00	0.01	0.00
40	UNVR	0.00	0.00	-0.01
41	WIKA	-0.01	0.00	-0.06
42	WSKT	-0.05	-0.01	-0.07



Lampiran 14 :

Hasil Uji Statistik Deskriptif

Descriptive Statistics

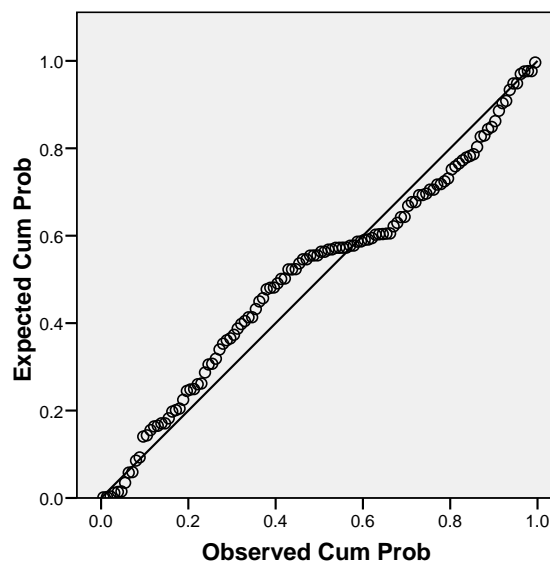
	N	Minimum	Maximum	Mean	Std. Deviation
EAT	120	-44.45	.14	-.3672	4.05817
AKO	120	-.30	.38	.0028	.07014
AKI	120	-.30	.19	-.0119	.06070
AKP	120	-.35	.34	.0011	.07485
RETURN SAHAM	120	-.06	.03	-.0027	.01275
Valid N (listwise)	120				

Lampiran 15 :

Hasil Uji Normalitas

Normal P-P Plot of Regression Standardized Residua

Dependent Variable: RETURN SAHAM



One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		120
Normal Parameters(a,b)	Mean	.0000000
	Std. Deviation	.01142144
Most Extreme Differences	Absolute	.102
	Positive	.068
	Negative	-.102
Kolmogorov-Smirnov Z		1.117
Asymp. Sig. (2-tailed)		.165

a Test distribution is Normal.

b Calculated from data.

Lampiran 16 :

Hasil Uji Multikolinearitas

Coefficients(a)

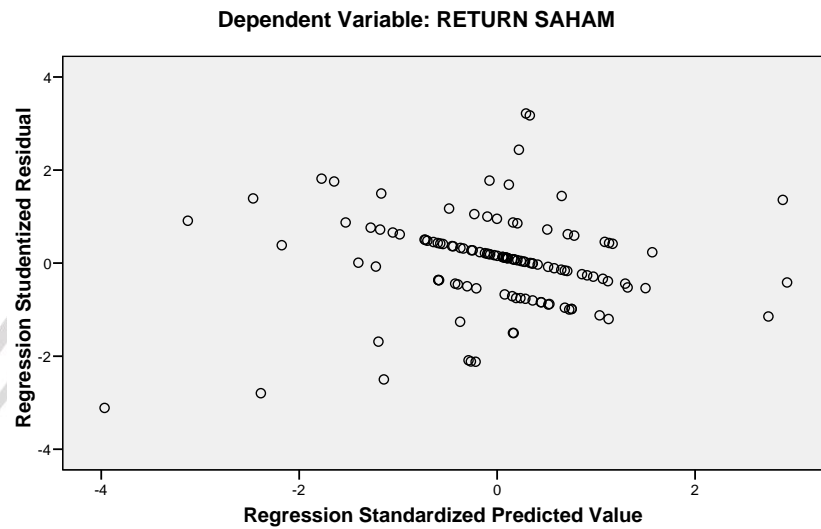
Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.002	.001		-1.591	.114		
EAT	.000	.000	-.040	-.406	.686	.700	1.428
AKO	-.026	.019	-.144	-1.404	.163	.662	1.510
AKI	.080	.019	.381	4.250	.000	.867	1.153
AKP	.040	.018	.235	2.274	.025	.652	1.534

a Dependent Variable: RETURN SAHAM

Lampiran 17 :

Hasil Uji Hereroskedastisitas

Scatterplot



Lampiran 18 :

Hasil Uji Autokorelasi

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.445(a)	.198	.170	.01162	1.930

a Predictors: (Constant), AKP, AKI, EAT, AKO

b Dependent Variable: RETURN SAHAM

Lampiran 19 :

Hasil Uji Statistik Parsial (Uji t)

Coefficients(a)

Model	Unstandardized Coefficients		Standardized Coefficients	T	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-.002	.001		-1.591	.114		
EAT	.000	.000	-.040	-.406	.686	.700	1.428
AKO	-.026	.019	-.144	-1.404	.163	.662	1.510
AKI	.080	.019	.381	4.250	.000	.867	1.153
AKP	.040	.018	.235	2.274	.025	.652	1.534

a Dependent Variable: RETURN SAHAM

Lampiran 20 :

Hasil Uji Statistik Simultan (Uji f)

ANOVA(b)

Model	Sum of Squares	Df	Mean Square	F	Sig.
1 Regression	.004	4	.001	7.081	.000(a)
Residual	.016	115	.000		
Total	.019	119			

a Predictors: (Constant), AKP, AKI, EAT, AKO

b Dependent Variable: RETURN SAHAM

Lampiran 21 :

Hasil Uji Koefisien Determinasi (R²)

Model Summary(b)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.445(a)	.198	.170	.01162	1.930

a Predictors: (Constant), AKP, AKI, EAT, AKO

b Dependent Variable: RETURN SAHAM

Lampiran 22 :

Berita Acara Bimbingan Skripsi



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Nama Penyaji : Cindy Zuristiana Dwi Sastia
 NIM : 170302067
 Program Studi : Akuntansi
 Alamat / Tlp : 85784218536
 Judul Skripsi : Pengaruh Komponen Arus Kas dan Informasi Laba terhadap Return Saham

Pembimbing I : Suwandi,S.E,M.A.
 Pembimbing II : -
 Konsultasi:

Tanggal	Paraf Pembimbing		KETERANGAN
	I	II	
11-11-20	<i>[Signature]</i>		Revisi bab 1
19-11-20	<i>[Signature]</i>		Revisi bab 1 dan lanjutan bab 2
9-12-20	<i>[Signature]</i>		Revisi bab III
6-1-21	<i>[Signature]</i>		Revisi bab proposal
30-3-21	<i>[Signature]</i>	<i>[Signature]</i>	Duta latar belakang teori
2-4-21	<i>[Signature]</i>	<i>[Signature]</i>	Cek plagiat Revisi bab Skripsi

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

Prodi Akuntansi

Syaiful,S.E., MM

Dosen Pembimbing I

Suwandi,S.E.M.A.

Dosen Pembimbing II
 :

Lampiran 23 :

Daftar Perbaikan Ujian Skripsi



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 SEMESTER GENAP 2020 / 2021

Nama Penyaji : Cindy Zuristiana Dwi Sastia
 NIM : 170302067
 Program Studi : Akuntansi
 Hari / Tanggal : Kamis, 06 Mei 2021
 Penguji I : Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si

No.	Uraian	Halaman
1.	Penjelasan data outlier pada tabel 4.7	52
2.	Tambahkan penjelasan nilai tertinggi dan nilai terendah pada hasil perhitungan	42 - 50

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,
 Penguji I

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



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SEMESTER GENAP 2020 / 2021

Nama Penyaji : Cindy Zuristiana Dwi Sastia
 NIM : 170302067
 Program Studi : Akuntansi
 Hari / Tanggal : Kamis, 06 Mei 2021
 Penguji II : Umaimah, S.E., M.Ak

No.	Uraian	Halaman
1.	Tambahkan penjelasan nilai tertinggi dan nilai terendah pada hasil perhitungan.	42 - 50
2.	Sesuaikan format titik dan koma pada tabel perhitungan dan lampiran	43 - 51 90 - 134

Keterangan :

1. Lembaran ini mohon dibawa dan ditunjukkan kepada dosen pembimbing saat melakukan perbaikan dan pengesahan berkas proposal / skripsi yang telah direvisi.
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Mengetahui,
 Penguji II

 Umaimah, S.E., M.Ak



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SEMESTER GENAP 2020 / 2021

Nama Penyaji : Cindy Zuristiana Dwi Sastia
NIM : 170302067
Program Studi : Akuntansi
Hari / Tanggal : Kamis, 06 Mei 2021
Pembimbing I : Suwandi, S.E., MA

No.	Uraian	Halaman

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

Mengetahui,
Pembimbing I



Suwandi, S.E., MA



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BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GENAP 2020 / 2021
Nomer : 210/II.3.UMG/Akun/E/2021

Pada hari ini **Kamis**, Tanggal **06 Mei 2021**, pukul **14.00 - 15.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Cindy Zuristiana Dwi Sastia**
NIM : **170302067**
Judul Skripsi : **Pengaruh Komponen Arus Kas dan Informasi Laba Terhadap Return Saham**

Dosen Pembimbing I : **Suwandi, S.E., MA**
Dosen Pembimbing II : **-**
Penguji I : **Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si**
Penguji II : **Umaimah, S.E., M.Ak**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Suwandi, S.E., MA	Ketua	
2	-	Sekretaris	
3	Dr. Mu'minatus Sholichah, Dra.,Ec.,M.Si	Anggota	
4	Umaimah, S.E., M.Ak	Anggota	

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

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



Catatan :
*) Coret yang tidak perlu

Gresik, 06 Mei 2021,
Ketua Tim Penguji,

Suwandi, S.E., MA



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Lampiran 24 :

Surat Keterangan Bebas Plagiasi



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SURAT KETERANGAN BEBAS PLAGIAT

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

Nama : Cindy Zuristiana Dwi Sastia
NIM : 170302067
Fakultas / Prodi : Ekonomi dan Bisnis/ Akuntansi
Perguruan Tinggi : Universitas Muhammadiyah Gresik
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