

LAMPIRAN

Lampiran 1

Daftar perusahaan property dan *real estate* yang terdaftar di Bursa Efek Indonesia (BEI) periode tahun 2016-2018

NO	Emiten	Nama Perusahaan
1	APLN	Agung Podomoro Land Tbk
2	ARMY	Armidian Karyatama Tbk
3	ASRI	Alam Sutera Realty Tbk
4	BAPA	Bekasi Asri Pemula Tbk
5	BAPI	Bhakti Agung Propertindo Tbk
6	BCIP	Bumi Citra Permai Tbk
7	BEST	Bekasi Fajar Industrial Estate Tbk
8	BIKA	Binakarya Jaya Abadi Tbk
9	BIPP	Bhuwanatala Indah Permai Tbk
10	BKDP	Bukit Darmo Property Tbk
11	BKSL	Sentul City Tbk
12	BSDE	Bumi Serpong Damai Tbk
13	CITY	Natura City Development Tbk
14	COWL	Cowel Development Tbk
15	CPRI	Capri Nusa Satu Property Tbk
16	CTRA	Ciputra Development Tbk
17	DART	Duta Anggada Realty Tbk
18	DILD	Intiland Development Tbk
19	DMAS	Puradelta Lestari Tbk
20	DUTI	Duta Pertiwi Tbk
21	ELTY	Bakrieland Development Tbk
22	EMDE	Megapolitan Developments Tbk
23	FMII	Fortune Mate Indonesia Tbk
24	FORZ	Forza Land Indonesia Tbk
25	GAMA	Gading Development Tbk

NO	Emiten	Nama Perusahaan
26	GMTD	Gowa Makasar Tourism Dev Tbk
27	GPRA	Perdana Gapuraprima Tbk
28	GWSA	Greenwood Sejahtera Tbk
29	JRPT	Jaya Real Property Tbk
30	KIJA	Kawasan Industri Jababeka Tbk
31	LAND	Trimitra Propertindo Tbk
32	LCGP	Eureka Prima Jakarta Tbk
33	LPCK	Lippo Cikarang Tbk
34	LPKR	Lippo Karawaci Tbk
35	MABA	Marga Abhinaya Abadi Tbk
36	MDLN	Modernland Relaty Ltd Tbk
37	MKPI	Metropolitan Kentjana Tbk
38	MMLP	Mega Manunggal Property Tbk
39	MPRO	Propertindo Mulia Investama Tbk
40	MTLA	Metropolitan Land Tbk
41	MTSM	Metro Realty Tbk
42	MYRX	Hanson International Tbk
43	NIRO	City Retail Development Tbk
44	OMRE	Indonesia Prima Property Tbk
45	PMAG	Bima Sakti Pertiwi Tbk
46	PLIN	Plaza Indonesia Realty Tbk
47	POLI	Pollux Investasi International Tbl
48	POLL	Pollux Properti Indonesia Tbk
49	POSA	Bliss Properti Indonesia Tbk
50	PPRO	PP Properti Tbk
51	PWON	Pakuwon Jati Tbk
52	RBMS	Ristia Bintang Mhkotasejati Tbk
53	RDTX	Roda Vivatex Tbk
54	RIMO	Rimo International Lestari Tbk
55	RISE	Jaya Sukses Makmur Sentosa Tbk
56	RODA	Pikko Land Development Tbk
57	SATU	Kota Satu Properti Tbk
58	SCBD	Danayasa Arthatama Tbk
59	SMDM	Suryamas Dutamakmur Tbk
60	SMRA	Summarecon Agung Tbk

NO	Emiten	Nama Perusahaan
61	TARA	Sitara Propertindo Tbk
62	URBN	Urban Jakarta Propertindo Tbk



Penentuan Sampel Penelitian

NO	Perusahaan	Emiten	Kriteria Sampel				Sampel
			1	2	3	4	
1	Agung Podomoro Land Tbk	APLN	√	√	√	√	1
2	Armidian Karyatama Tbk	ARMY	X	X	X	X	-
3	Alam Sutera Realty Tbk	ASRI	√	√	√	√	2
4	Bekasi Asri Pemula Tbk	BAPA	√	√	√	√	3
5	Bhakti Agung Propertindo Tbk	BAPI	X	X	X	X	-
6	Bumi Citra Permai Tbk	BCIP	√	√	√	√	4
7	Bekasi Fajar Industrial Estate Tbk	BEST	√	√	√	√	5
8	Binakarya Jaya Abadi Tbk	BIKA	√	√	√	√	6
9	Bhuwanatala Indah Permai Tbk	BIPP	√	√	√	√	7
10	Bukit Darmo Property Tbk	BKDP	√	√	√	√	8
11	Sentul City Tbk	BKSL	√	√	√	√	9
12	Bumi Serpong Damai Tbk	BSDE	√	√	√	√	10
13	Natura City Development Tbk	CITY	√	X	X	X	-
14	Cowel Development Tbk	COWL	√	√	√	√	11
15	Capri Nusa Satu Property Tbk	CPRI	√	X	X	X	-
16	Ciputra Development Tbk	CTRA	X	X	X	X	-
17	Duta Anggada Realty Tbk	DART	√	√	√	√	12
18	Intiland Development Tbk	DILD	√	√	√	√	13

NO	Perusahaan	Emiten	Kriteria Sampel				Sampel
			1	2	3	4	
20	Duta Pertiwi Tbk	DUTI	√	√	√	√	15
21	Bakrieland Development Tbk	ELTY	√	√	√	√	16
22	Megapolitan Developments Tbk	EMDE	√	X	X	X	-
23	Fortune Mate Indonesia Tbk	FMII	√	√	√	√	17
24	Forza Land Indonesia Tbk	FORZ	√	X	X	X	-
25	Gading Development Tbk	GAMA	√	√	√	√	18
26	Gowa Makasar Tourism Dev Tbk	GMTD	√	√	√	√	19
27	Perdana Gapuraprima Tbk	GPRA	√	√	√	√	20
28	Greenwood Sejahtera Tbk	GWSA	√	√	√	√	21
29	Jaya Real Property Tbk	JRPT	√	√	√	√	22
30	Kawasan Industri Jababeka Tbk	KIJA	√	√	√	√	23
31	Trimitra Propertindo Tbk	LAND	√	X	X	X	-
32	Eureka Prima Jakarta Tbk	LCGP	√	√	√	√	24
33	Lippo Cikarang Tbk	LPCK	√	X	X	X	-
34	Lippo Karawaci Tbk	LPKR	√	√	√	√	25
35	Marga Abhinaya Abadi Tbk	MABA	√	X	X	X	-
36	Modernland Relaty Ltd Tbk	MDLN	√	√	√	√	26
37	Metropolitan Kentjana Tbk	MKPI	√	√	X	√	-
38	Mega Manunggal Property Tbk	MMLP	√	√	√	√	27
39	Propertindo Mulia Investama Tbk	MPRO	√	X	X	X	-
40	Metropolitan Land Tbk	MTLA	√	√	√	√	28
41	Metro Realty Tbk	MTSM	√	√	√	√	29
42	Hanson International Tbk	MYRX	√	√	√	√	30

NO	Perusahaan	Emiten	Kriteria Sampel				Sampel
			1	2	3	4	
44	Indonesia Prima Property Tbk	OMRE	√	√	√	√	32
45	Bima Sakti Pertiwi Tbk	PMAG	√	x	x	x	-
46	Plaza Indonesia Realty Tbk	PLIN	√	√	√	√	33
47	Pollux Investasi International Tbk	POLI	√	X	X	X	-
48	Pollux Properti Indonesia Tbk	POLL	√	X	X	X	-
49	Bliss Properti Indonesia Tbk	POSA	√	X	X	X	-
50	PP Properti Tbk	PPRO	√	√	X	√	-
51	Pakuwon Jati Tbk	PWON	√	√	√	√	34
52	Ristia Bintang Mhkotasejati Tbk	RBMS	√	√	√	√	35
53	Roda Vivatex Tbk	RDTX	√	√	√	√	36
54	Rimo International Lestari Tbk	RIMO	√	√	√	√	37
55	Jaya Sukses Makmur Sentosa Tbk	RISE	√	X	X	X	-
56	Pikko Land Development Tbk	RODA	√	√	√	√	38
57	Kota Satu Properti Tbk	SATU	√	X	X	X	-
58	Danayasa Arthatama Tbk	SCBD	√	X	X	X	-
59	Suryamas Dutamakmur Tbk	SMDM	√	√	√	√	39
60	Summarecon Agung Tbk	SMRA	√	√	√	√	40
61	Sitara Propertindo Tbk	TARA	√	√	√	√	41
62	Urban Jakarta Propertindo Tbk	URBN	√	X	X	X	-

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31	NIRO	City Retail Development Tbk
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39	SMDM	Suryamas Dutamakmur Tbk
40	SMRA	Summarecon Agung Tbk
41	TARA	Sitara Propertindo Tbk



Tabel Perhitungan *External Pressure*

No	Emiten	Tahun	Total Hutang	Total Aset	Total
1	APLN	2016	Rp 15,741,190,673.00	Rp 25,711,953,382.00	0.61
2	ASRI	2016	Rp 12,998,285,601.00	Rp 20,186,130,682.00	0.64
3	BAPA	2016	Rp 72,040,603,450.00	Rp 179,260,878,116.00	0.40
4	BCIP	2016	Rp 483,733,183,280.00	Rp 789,137,743,984.00	0.61
5	BEST	2016	Rp 1,814,537,354,523.00	Rp 5,205,373,116,830.00	0.35
6	BIKA	2016	Rp 1,731,221,077,695.00	Rp 2,400,682,388,179.00	0.72
7	BIPP	2016	Rp 444,202,117,934.00	Rp 1,648,021,678,720.00	0.27
8	BKDP	2016	Rp 239,151,281,393.00	Rp 785,095,652,150.00	0.30
9	BKSL	2016	Rp 4,199,257,402,891.00	Rp 11,359,506,311,011.00	0.37
10	BSDE	2016	Rp 13,939,298,974,339.00	Rp 38,292,205,983,731.00	0.36
11	COWL	2016	Rp 2,292,924,704,109.00	Rp 3,493,055,380,115.00	0.66
12	DART	2016	Rp 2,442,909,056.00	Rp 6,066,257,596.00	0.40
13	DILD	2016	Rp 6,782,581,912,231.00	Rp 11,840,059,936,442.00	0.57
14	DMAS	2016	Rp 415,467,051,316.00	Rp 7,803,851,935,273.00	0.05
15	DUTI	2016	Rp 1,899,304,756,790.00	Rp 9,692,217,785,825.00	0.20
16	ELTY	2016	Rp 7,664,921,550,384.00	Rp 14,063,747,826,017.00	0.55
17	FMII	2016	Rp 98,838,157,454.00	Rp 771,547,611,432.00	0.13
18	GAMA	2016	Rp 247,197,419,367.00	Rp 1,344,868,368,117.00	0.18
19	GMTD	2016	Rp 590,413,630,191.00	Rp 1,229,172,450,340.00	0.48

No	Emiten	Tahun	Total Hutang	Total Aset	Total
20	GPRA	2016	Rp 559,139,315,183.00	Rp 1,569,319,030,878.00	0.36
21	GWSA	2016	Rp 478,485,384,788.00	Rp 6,963,273,062,204.00	0.07
22	JRPT	2016	Rp 3,578,037,749.00	Rp 8,484,436,652.00	0.42
23	KIJA	2016	Rp 5,095,107,624,314.00	Rp 10,733,598,205,115.00	0.47
24	LCGP	2016	Rp 50,977,838,582.00	Rp 1,673,377,584,467.00	0.03
25	LPKR	2016	Rp 23,528,544.00	Rp 45,603,683.00	0.52
26	MDLN	2016	Rp 7,944,774,284,719.00	Rp 14,540,108,285,179.00	0.55
27	MMLP	2016	Rp 681,509,496.00	Rp 3,965,769,441.00	0.17
28	MTLA	2016	Rp 1,430,126,743.00	Rp 3,932,529,273.00	0.36
29	MTSM	2016	Rp 9,886,209,708.00	Rp 84,641,766,703.00	0.12
30	MYRX	2016	Rp 2,396,355,541,497.00	Rp 8,410,268,542,375.00	0.28
31	NIRO	2016	Rp 818,301,197,063.00	Rp 3,791,983,263,313.00	0.22
32	OMRE	2016	Rp 146,961,455,436.00	Rp 4,264,983,383,118.00	0.03
33	PLIN	2016	Rp 2,301,324,680.00	Rp 4,586,569,370.00	0.50
34	PWON	2016	Rp 9,654,447,854.00	Rp 20,674,141,654.00	0.47
35	RBMS	2016	Rp 179,407,167,651.00	Rp 395,301,532,428.00	0.45
36	RDTX	2016	Rp 273,290,660,870.00	Rp 2,101,753,788,854.00	0.13
37	RIMO	2016	Rp 102,627,010,976.00	Rp 34,721,883,056.00	2.96
38	RODA	2016	Rp 662,456,964,876.00	Rp 3,428,743,677,749.00	0.19
39	SMDM	2016	Rp 623,122,518,910.00	Rp 3,098,989,165,921.00	0.20
40	SMRA	2016	Rp 12,644,764,172.00	Rp 20,810,319,657.00	0.61
41	TARA	2016	Rp 165,757,986,444.00	Rp 1,218,023,176,513.00	0.14
42	APLN	2017	Rp 17,293,138,465.00	Rp 28,790,116,014.00	0.60
43	ASRI	2017	Rp 12,155,738,907.00	Rp 20,728,430,487.00	0.59

No	Emiten	Tahun	Total Hutang	Total Aset	Total
44	BAPA	2017	Rp 58,885,428,727.00	Rp 179,035,974,052.00	0.33
45	BCIP	2017	Rp 483,271,261,147.00	Rp 843,447,229,256.00	0.57
46	BEST	2017	Rp 1,870,815,438,091.00	Rp 5,719,000,999,540.00	0.33
47	BIKA	2017	Rp 1,678,796,781,720.00	Rp 2,374,443,387,792.00	0.71
48	BIPP	2017	Rp 534,787,535,126.00	Rp 1,748,640,897,106.00	0.31
49	BKDP	2017	Rp 283,731,887,459.00	Rp 783,494,758,699.00	0.36
50	BKSL	2017	Rp 5,034,486,488,719.00	Rp 14,977,041,120,833.00	0.34
51	BSDE	2017	Rp 16,754,337,385,933.00	Rp 45,951,188,475,157.00	0.36
52	COWL	2017	Rp 2,450,909,735,506.00	Rp 3,578,766,164,667.00	0.68
53	DART	2017	Rp 2,801,378,185.00	Rp 6,360,845,609.00	0.44
54	DILD	2017	Rp 6,786,634,657,165.00	Rp 13,097,184,984,411.00	0.52
55	DMAS	2017	Rp 465,103,754,344.00	Rp 7,470,941,557,319.00	0.06
56	DUTI	2017	Rp 2,240,819,998,834.00	Rp 10,575,681,686,285.00	0.21
57	ELTY	2017	Rp 7,918,961,982,887.00	Rp 14,082,517,542,900.00	0.56
58	FMII	2017	Rp 119,588,203,664.00	Rp 801,497,951,527.00	0.15
59	GAMA	2017	Rp 304,391,699,654.00	Rp 1,402,556,223,275.00	0.22
60	GMTD	2017	Rp 538,877,693,247.00	Rp 1,242,714,753,944.00	0.43
61	GPRA	2017	Rp 466,150,356,014.00	Rp 1,499,462,028,211.00	0.31
62	GWSA	2017	Rp 524,360,986,056.00	Rp 7,200,861,383,403.00	0.07
63	JRPT	2017	Rp 3,496,187,155.00	Rp 9,472,682,688.00	0.37
64	KIJA	2017	Rp 5,366,080,073,786.00	Rp 11,266,320,312,348.00	0.48
65	LCGP	2017	Rp 51,533,513,571.00	Rp 1,660,390,874,394.00	0.03
66	LPKR	2017	Rp 26,911,822.00	Rp 56,772,116.00	0.47
67	MDLN	2017	Rp 7,522,211,606,109.00	Rp 14,599,669,337,351.00	0.52

No	Emiten	Tahun	Total Hutang	Total Aset	Total
68	MMLP	2017	Rp 693,966,629.00	Rp 5,636,669,399.00	0.12
69	MTLA	2017	Rp 1,874,477,930.00	Rp 4,873,830,176.00	0.38
70	MTSM	2017	Rp 10,743,818,366.00	Rp 80,234,783,496.00	0.13
71	MYRX	2017	Rp 3,046,007,262,472.00	Rp 10,008,169,293,650.00	0.30
72	NIRO	2017	Rp 1,236,499,805,113.00	Rp 4,892,233,716,330.00	0.25
73	OMRE	2017	Rp 228,898,177,174.00	Rp 4,242,934,699,631.00	0.05
74	PLIN	2017	Rp 3,652,525,537.00	Rp 4,639,438,405.00	0.79
75	PWON	2017	Rp 10,567,227,711.00	Rp 23,358,717,736.00	0.45
76	RBMS	2017	Rp 201,017,062,310.00	Rp 432,055,786,199.00	0.47
77	RDTX	2017	Rp 225,499,951,528.00	Rp 2,280,461,717,989.00	0.10
78	RIMO	2017	Rp 779,829,742,592.00	Rp 5,931,495,055,102.00	0.13
79	RODA	2017	Rp 813,259,529,314.00	Rp 3,548,567,553,465.00	0.23
80	SMDM	2017	Rp 643,807,670,857.00	Rp 3,141,680,323,403.00	0.20
81	SMRA	2017	Rp 13,308,969,928.00	Rp 21,662,711,991.00	0.61
82	TARA	2017	Rp 180,826,802,445.00	Rp 1,234,608,879,825.00	0.15
83	APLN	2018	Rp 17,376,276,425.00	Rp 29,583,829,904.00	0.59
84	ASRI	2018	Rp 11,339,568,456.00	Rp 20,890,925,564.00	0.54
85	BAPA	2018	Rp 44,423,132,493.00	Rp 172,313,437,729.00	0.26
86	BCIP	2018	Rp 439,430,278,693.00	Rp 849,799,701,091.00	0.52
87	BEST	2018	Rp 2,118,132,306,800.00	Rp 6,290,126,551,391.00	0.34
88	BIKA	2018	Rp 1,674,921,852,871.00	Rp 2,333,636,785,839.00	0.72
89	BIPP	2018	Rp 932,018,121,876.00	Rp 2,063,247,282,902.00	0.45
90	BKDP	2018	Rp 300,149,514,529.00	Rp 763,537,440,279.00	0.39
91	BKSL	2018	Rp 5,631,606,614,993.00	Rp 16,252,732,184,207.00	0.35

No	Emiten	Tahun	Total Hutang	Total Aset	Total
92	BSDE	2018	Rp 21,814,594,254,302.00	Rp 52,101,492,204,552.00	0.42
93	COWL	2018	Rp 2,814,731,509,951.00	Rp 3,733,012,257,460.00	0.75
94	DART	2018	Rp 3,329,371,379.00	Rp 6,905,286,394.00	0.48
95	DILD	2018	Rp 7,699,882,620,129.00	Rp 14,215,535,191,206.00	0.54
96	DMAS	2018	Rp 311,529,808,844.00	Rp 7,500,033,435,372.00	0.04
97	DUTI	2018	Rp 3,227,976,940,583.00	Rp 12,642,895,738,823.00	0.26
98	ELTY	2018	Rp 3,946,607,867,564.00	Rp 13,606,180,006,238.00	0.29
99	FMII	2018	Rp 265,462,614,780.00	Rp 940,955,391,343.00	0.28
100	GAMA	2018	Rp 272,660,250,727.00	Rp 1,372,352,219,092.00	0.20
101	GMTD	2018	Rp 488,790,826,773.00	Rp 1,252,862,156,022.00	0.39
102	GPRA	2018	Rp 454,440,028,598.00	Rp 1,536,453,590,418.00	0.30
103	GWSA	2018	Rp 597,490,070,576.00	Rp 7,491,033,825,272.00	0.08
104	JRPT	2018	Rp 3,847,899,580.00	Rp 10,541,248,267.00	0.37
105	KIJA	2018	Rp 5,731,263,365,834.00	Rp 11,783,772,244,027.00	0.49
106	LCGP	2018	Rp 46,077,146,230.00	Rp 1,648,862,748,218.00	0.03
107	LPKR	2018	Rp 24,336,392.00	Rp 49,806,410.00	0.49
108	MDLN	2018	Rp 8,397,680,558,019.00	Rp 15,227,479,982,230.00	0.55
109	MMLP	2018	Rp 783,095,982.00	Rp 6,091,322,807.00	0.13
110	MTLA	2018	Rp 1,755,200,333.00	Rp 5,193,962,740.00	0.34
111	MTSM	2018	Rp 12,411,791,057.00	Rp 75,129,492,493.00	0.17
112	MYRX	2018	Rp 3,700,746,491,765.00	Rp 11,625,186,862,976.00	0.32
113	NIRO	2018	Rp 1,440,688,937,326.00	Rp 7,555,705,400,512.00	0.19
114	OMRE	2018	Rp 405,042,815,008.00	Rp 4,252,706,473,038.00	0.10
115	PLIN	2018	Rp 3,811,773,076.00	Rp 5,043,925,604.00	0.76

No	Emiten	Tahun	Total Hutang	Total Aset	Total
116	PWON	2018	Rp 9,706,398,758.00	Rp 25,018,080,224.00	0.39
117	RBMS	2018	Rp 268,758,850,964.00	Rp 897,968,027,638.00	0.30
118	RDTX	2018	Rp 213,066,766,537.00	Rp 2,526,489,781,165.00	0.08
119	RIMO	2018	Rp 1,085,319,708,847.00	Rp 6,514,551,004,299.00	0.17
120	RODA	2018	Rp 1,254,879,640,372.00	Rp 3,980,849,234,878.00	0.32
121	SMDM	2018	Rp 606,128,820,887.00	Rp 3,158,642,385,060.00	0.19
122	SMRA	2018	Rp 14,238,537,503.00	Rp 23,299,242,068.00	0.61
123	TARA	2018	Rp 69,255,452,233.00	Rp 1,122,279,225,842.00	0.06



Tabel Hasil Perhitungan *Financial Targets*

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
1	APLN	2016	Rp 939,737,108.00	Rp 25,711,953,382.00	0.04
2	ASRI	2016	Rp 243,279.00	Rp 86,130,682.00	0.03
3	BAPA	2016	Rp 818,062,130	Rp 179,260,878,116.00	0.01
4	BCIP	2016	Rp 49,427,928,493.00	Rp 789,137,743,984.00	0.06
5	BEST	2016	Rp 336,287,878,603.00	Rp 5,205,373,116,830.00	0.06
6	BIKA	2016	Rp 22,989,623,252	Rp 2,400,682,388,179.00	0.01
7	BIPP	2016	Rp 27,224,420,762.00	Rp 1,648,021,678,720.00	0.02
8	BKDP	2016	-Rp 28,948,298,175	Rp 785,095,652,150.00	-0.04
9	BKSL	2016	Rp 562,426,910,051.00	Rp 11,359,506,311,011.00	0.05
10	BSDE	2016	Rp2,037,537,680,130.00	Rp 38,292,205,983,731.00	0.05
11	COWL	2016	-Rp 23,451,334,960	Rp 3,493,055,380,115.00	-0.01
12	DART	2016	Rp 191,876,068.00	Rp 6,066,257,596.00	0.03
13	DILD	2016	Rp 297,350,554,988.00	Rp 11,840,059,936,442.00	0.03
14	DMAS	2016	Rp 757,548,336,781.00	Rp 7,803,851,935,273.00	0.10
15	DUTI	2016	Rp 840,650,624,016.00	Rp 9,692,217,785,825.00	0.09
16	ELTY	2016	-Rp 547,264,547,124	Rp 14,063,747,826,017.00	-0.04
17	FMII	2016	Rp 276,909,152,732.00	Rp 771,547,611,432.00	0.36
18	GAMA	2016	Rp 1,198,836,967.00	Rp 1,344,868,368,117.00	0.00
19	GMTD	2016	Rp 68,230,259,472.00	Rp 1,229,172,450,340.00	0.06

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
20	GPRA	2016	Rp 46,995,769,773.00	Rp 1,569,319,030,878.00	0.03
21	GWSA	2016	Rp 210,148,843,517.00	Rp 6,963,273,062,204.00	0.03
22	JRPT	2016	Rp 1,017,849,186.00	Rp 8,484,436,652.00	0.12
23	KIJA	2016	Rp 426,542,322,505.00	Rp 10,733,598,205,115.00	0.04
24	LCGP	2016	Rp 3,139,928,220.00	Rp 1,673,377,584,467.00	0.00
25	LPKR	2016	Rp 1,227,374.00	Rp 45,603,683.00	0.03
26	MDLN	2016	Rp 501,349,673,188.00	Rp 14,540,108,285,179.00	0.03
27	MMLP	2016	Rp 399,206,997.00	Rp 3,965,769,441.00	0.10
28	MTLA	2016	Rp 316,514,414.00	Rp 3,932,529,273.00	0.08
29	MTSM	2016	-Rp 2,364,989,127	Rp 84,641,766,703.00	-0.03
30	MYRX	2016	-Rp 68,053,138,932	Rp 8,410,268,542,375.00	-0.01
31	NIRO	2016	-Rp 31,336,684,656	Rp 3,791,983,263,313.00	-0.01
32	OMRE	2016	Rp 318,395,155,443.00	Rp 4,264,983,383,118.00	0.07
33	PLIN	2016	Rp 725,619,401.00	Rp 4,586,569,370.00	0.16
34	PWON	2016	Rp 1,780,254,981.00	Rp 20,674,141,654.00	0.09
35	RBMS	2016	-Rp 6,713,147,549	Rp 395,301,532,428.00	-0.02
36	RDTX	2016	Rp 260,009,476,018.00	Rp 2,101,753,788,854.00	0.12
37	RIMO	2016	-Rp 314,812,926	Rp 34,721,883,056.00	-0.01
38	RODA	2016	Rp 61,152,185,891.00	Rp 3,428,743,677,749.00	0.02
39	SMDM	2016	Rp 20,429,870,704.00	Rp 3,098,989,165,921.00	0.01
40	SMRA	2016	Rp 605,050,858.00	Rp 20,810,319,657.00	0.03
41	TARA	2016	Rp 2,875,111,978.00	Rp 1,218,023,176,513.00	0.00
42	APLN	2017	Rp 1,882,581,400.00	Rp 28,790,116,014.00	0.07
43	ASRI	2017	Rp 1,385,189,177.00	Rp 20,728,430,487.00	0.07

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
44	BAPA	2017	Rp 13,212,381,915	Rp 179,035,974,052.00	0.07
45	BCIP	2017	Rp 66,678,218,428.00	Rp 843,447,229,256.00	0.08
46	BEST	2017	Rp 483,387,486,933.00	Rp 5,719,000,999,540.00	0.08
47	BIKA	2017	Rp 37,266,008,832	Rp 2,374,443,387,792.00	0.02
48	BIPP	2017	-Rp 31,033,697,167	Rp 1,748,640,897,106.00	-0.02
49	BKDP	2017	-Rp 43,170,166,331	Rp 783,494,758,699.00	-0.06
50	BKSL	2017	Rp 468,559,181,741.00	Rp 14,977,041,120,833.00	0.03
51	BSDE	2017	Rp 5,166,720,070,985.00	Rp 45,951,188,475,157.00	0.11
52	COWL	2017	-Rp 69,033,208,868	Rp 3,578,766,164,667.00	-0.02
53	DART	2017	Rp 30,177,817.00	Rp 6,360,845,609.00	0.00
54	DILD	2017	Rp 271,536,513,389.00	Rp 13,097,184,984,411.00	0.02
55	DMAS	2017	Rp 657,119,635,819.00	Rp 7,470,941,557,319.00	0.09
56	DUTI	2017	Rp 648,646,197,979.00	Rp 10,575,681,686,285.00	0.06
57	ELTY	2017	-Rp 19,089,980,534	Rp 14,082,517,542,900.00	0.00
58	FMII	2017	Rp 8,731,194,357.00	Rp 801,497,951,527.00	0.01
59	GAMA	2017	Rp 430,230,026.00	Rp 1,402,556,223,275.00	0.00
60	GMTD	2017	Rp 68,230,259,472.00	Rp 1,242,714,753,944.00	0.05
61	GPRA	2017	Rp 37,316,086,438.00	Rp 1,499,462,028,211.00	0.02
62	GWSA	2017	Rp 188,500,432,096.00	Rp 7,200,861,383,403.00	0.03
63	JRPT	2017	Rp 1,117,126,108.00	Rp 9,472,682,688.00	0.12
64	KIJA	2017	Rp 149,840,578,536.00	Rp 11,266,320,312,348.00	0.01
65	LCGP	2017	-Rp 13,394,679,065	Rp 1,660,390,874,394.00	-0.01
66	LPKR	2017	Rp 856,984.00	Rp 56,772,116.00	0.02
67	MDLN	2017	Rp 614,733,608,046.00	Rp 14,599,669,337,351.00	0.04

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
68	MMLP	2017	Rp 293,064,581.00	Rp 5,636,669,399.00	0.05
69	MTLA	2017	Rp 551,010,785.00	Rp 4,873,830,176.00	0.11
70	MTSM	2017	-Rp 4,802,932,780	Rp 80,234,783,496.00	-0.06
71	MYRX	2017	-Rp 85,247,082,106	Rp 10,008,169,293,650.00	-0.01
72	NIRO	2017	Rp 3,721,787,876.00	Rp 4,892,233,716,330.00	0.00
73	OMRE	2017	-Rp 66,193,842,560	Rp 4,242,934,699,631.00	-0.02
74	PLIN	2017	Rp 286,288,858.00	Rp 4,639,438,405.00	0.06
75	PWON	2017	Rp 2,024,627,040.00	Rp 23,358,717,736.00	0.09
76	RBMS	2017	Rp 14,519,780,720.00	Rp 432,055,786,199.00	0.03
77	RDTX	2017	Rp 246,909,721,574.00	Rp 2,280,461,717,989.00	0.11
78	RIMO	2017	Rp 61,932,492,553.00	Rp 5,931,495,055,102.00	0.01
79	RODA	2017	Rp 40,697,612,329.00	Rp 3,548,567,553,465.00	0.01
80	SMDM	2017	Rp 19,737,381,645.00	Rp 3,141,680,323,403.00	0.01
81	SMRA	2017	Rp 532,437,613.00	Rp 21,662,711,991.00	0.02
82	TARA	2017	Rp 1,276,478,284.00	Rp 1,234,608,879,825.00	0.00
83	APLN	2018	Rp 193,730,292.00	Rp 29,583,829,904.00	0.01
84	ASRI	2018	Rp 970,586,600.00	Rp 20,890,925,564.00	0.05
85	BAPA	2018	Rp 4,950,263,483.00	Rp 172,313,437,729.00	0.03
86	BCIP	2018	Rp 67,437,919,317.00	Rp 849,799,701,091.00	0.08
87	BEST	2018	Rp 422,536,948,687.00	Rp 6,290,126,551,391.00	0.07
88	BIKA	2018	Rp 11,963,641,909	Rp 2,333,636,785,839.00	0.01
89	BIPP	2018	-Rp 79,203,069,270	Rp 2,063,247,282,902.00	-0.04
90	BKDP	2018	-Rp 36,654,139,665	Rp 763,537,440,279.00	-0.05
91	BKSL	2018	Rp 368,591,316,449.00	Rp 16,252,732,184,207.00	0.02

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
92	BSDE	2018	Rp1,701,817,694,927.00	Rp 52,101,492,204,552.00	0.03
93	COWL	2018	-Rp 224,533,427,459	Rp 3,733,012,257,460.00	-0.06
94	DART	2018	Rp 13,121,021.00	Rp 6,905,286,394.00	0.00
95	DILD	2018	Rp 194,106,659,340.00	Rp 14,215,535,191,206.00	0.01
96	DMAS	2018	Rp 496,364,970,438.00	Rp 7,500,033,435,372.00	0.07
97	DUTI	2018	Rp 1,126,657,230,110.00	Rp 12,642,895,738,823.00	0.09
98	ELTY	2018	Rp 3,084,779,999,577.00	Rp 13,606,180,006,238.00	0.23
99	FMII	2018	Rp 5,908,257,104.00	Rp 940,955,391,343.00	0.01
100	GAMA	2018	Rp 1,563,776,007.00	Rp 1,372,352,219,092.00	0.00
101	GMTD	2018	Rp 61,443,212,441.00	Rp 1,252,862,156,022.00	0.05
102	GPRA	2018	Rp 50,425,199,916.00	Rp 1,536,453,590,418.00	0.03
103	GWSA	2018	Rp 210,570,439,177.00	Rp 7,491,033,825,272.00	0.03
104	JRPT	2018	Rp 1,049,745,761.00	Rp 10,541,248,267.00	0.10
105	KIJA	2018	Rp 67,100,402,943.00	Rp 11,783,772,244,027.00	0.01
106	LCGP	2018	-Rp 7,142,064,961	Rp 1,648,862,748,218.00	0.00
107	LPKR	2018	Rp 1,726,085.00	Rp 49,806,410.00	0.03
108	MDLN	2018	Rp 25,265,863,861.00	Rp 15,227,479,982,230.00	0.00
109	MMLP	2018	Rp 281,313,117.00	Rp 6,091,322,807.00	0.05
110	MTLA	2018	Rp 507,227,779.00	Rp 5,193,962,740.00	0.10
111	MTSM	2018	Rp 6,943,129,415.00	Rp 75,129,492,493.00	0.09
112	MYRX	2018	Rp 148,793,732,029.00	Rp 11,625,186,862,976.00	0.01
113	NIRO	2018	-Rp 35,053,073,458	Rp 7,555,705,400,512.00	0.00
114	OMRE	2018	Rp 133,966,017,617.00	Rp 4,252,706,473,038.00	0.03
115	PLIN	2018	Rp 214,534,304.00	Rp 5,043,925,604.00	0.04

No	Emiten	Tahun	Labe Bersih	Total Aset	Total
116	PWON	2018	Rp 2,826,936,213.00	Rp 25,018,080,224.00	0.11
117	RBMS	2018	Rp 5,403,552,648.00	Rp 897,968,027,638.00	0.01
118	RDTX	2018	Rp 267,384,570,823.00	Rp 2,526,489,781,165.00	0.11
119	RIMO	2018	Rp 116,415,688,322.00	Rp 6,514,551,004,299.00	0.02
120	RODA	2018	Rp 102,088,999.00	Rp 3,980,849,234,878.00	0.00
121	SMDM	2018	Rp 85,390,121,403.00	Rp 3,158,642,385,060.00	0.03
122	SMRA	2018	Rp 690,623,630.00	Rp 23,299,242,068.00	0.03
123	TARA	2018	Rp 952,117,451.00	Rp 1,122,279,225,842.00	0.00



Tabel Hasil Perhitungan *Nature of Industry*

No	Emiten	Tahun	Inventory t	Sales	Inventory t-1	Sales t-1	Total
1	APLN	2016	Rp 2,982,518,366.00	Rp 6,006,952,123.00	Rp 2,880,685,495.00	Rp 5,971,581,977.00	0.01
2	ASRI	2016	Rp 1,250,829,709.00	Rp 2,715,688,780.00	Rp 727,637,014.00	Rp 2,783,700,318.00	0.20
3	BAPA	2016	Rp10,597,749,361.00	Rp 34,022,502,954.00	Rp 7,751,318,287.00	Rp 24,144,133,759.00	-0.01
4	BCIP	2016	Rp104,577,601,982.00	Rp227,824,738,771.00	Rp 89,511,340,526.00	Rp 170,737,112,014.00	-0.07
5	BEST	2016	-Rp 211,141,861,204	Rp824,408,087,980.00	-Rp 201,339,744,739	Rp 686,980,990,156.00	0.04
6	BIKA	2016	Rp 348,041,011,053.00	Rp631,183,291,034.00	Rp 593,639,638,902.00	Rp 1,013,949,535,101.00	-0.03
7	BIPP	2016	-Rp 40,902,150,471	Rp113,883,200,419.00	-Rp 43,709,600,057	Rp 111,644,042,531.00	0.03
8	BKDP	2016	-Rp 41,335,016,565	Rp 52,413,771,234.00	-Rp 44,659,882,968	Rp 60,101,438,265.00	-0.05
9	BKSL	2016	-Rp 466,827,606,461	Rp1,206,575,998,918.00	-Rp 329,841,873,198	Rp 559,801,139,534.00	0.20
10	BSDE	2016	Rp1,840,304,062,208.00	Rp6,521,770,279,079.00	Rp 1,571,558,558,979.00	Rp 6,209,574,072,348.00	0.03
11	COWL	2016	-Rp 219,308,812,476	Rp 570,072,055,705.00	-Rp 201,531,400,662	Rp 583,329,689,427.00	-0.04
12	DART	2016	-Rp 316,931,602	Rp 754,737,513.00	-Rp 420,886,377	Rp 842,706,924.00	0.08
13	DILD	2016	Rp1,240,056,494,396.00	Rp2,276,459,607,316.00	Rp 1,158,084,584,962.00	Rp 2,200,900,470,208.00	0.02
14	DMAS	2016	Rp 697,941,651,438.00	Rp1,593,793,682,966.00	Rp 836,804,004,001.00	Rp 2,285,853,817,278.00	0.07
15	DUTI	2016	Rp 485,073,052,724.00	Rp2,019,459,161,815.00	Rp 388,305,796,442.00	Rp 1,686,812,400,465.00	0.01
16	ELTY	2016	Rp1,088,430,167,907.00	Rp1,688,247,885,987.00	Rp 700,915,847,467.00	Rp 1,395,603,904,262.00	0.14
17	FMII	2016	-Rp 82,670,334,227	Rp 402,073,435,600.00	Rp 40,200,877,108.00	Rp 238,860,628,545.00	-0.37
18	GAMA	2016	-Rp 31,115,404,758	Rp 53,677,931,667.00	-Rp 81,919,468,938	Rp 119,810,618,136.00	0.10
19	GMTD	2016	-Rp 13,746,570,884	Rp2,990,018,897,961.00	-Rp 15,702,804,094	Rp 319,045,292,945.00	0.04
20	GPRA	2016	Rp 209,339,886,668.00	Rp 429,022,624,427.00	Rp 182,844,123,923.00	Rp 416,124,379,635.00	0.05
21	GWSA	2016	Rp 39,341,480,082.00	Rp 141,439,630,076.00	Rp 25,078,663,621.00	Rp 83,739,395,532.00	-0.02
22	JRPT	2016	Rp 942,653,475.00	Rp 2,381,022,659.00	Rp 884,696,930.00	Rp 2,150,206,788.00	-0.02
23	KIJA	2016	Rp1,687,839,195,955.00	Rp 2,931,015,007,454.00	Rp 1,751,385,033,732.00	Rp 3,139,920,233,816.00	0.02
24	LCGP	2016	-Rp 15,282,248,939	Rp 21,545,454,546.00	-Rp 21,837,585,160	Rp 41,671,880,826.00	-0.19

No	Emiten	Tahun	Inventory t	Sales	Inventory t-1	Sales t-1	Total
25	LPKR	2016	-Rp 6,020,661	Rp 10,749,593.00	Rp 4,791,656	Rp 8,910,178.00	-1.10
26	MDLN	2016	Rp 863,501,805,517.00	Rp 2,465,211,935,368.00	Rp 1,286,974,186.00	Rp 2,962,460,902,526.00	0.35
27	MMLP	2016	-Rp 18,444,498	Rp 175,319,744.00	-Rp 16,059,572.00	Rp 163,491,579.00	-0.01
28	MTLA	2016	Rp 422,161,078.00	Rp 1,143,372,190.00	Rp 428,731,938.00	Rp 10,889,217,674.00	0.33
29	MTSM	2016	Rp 22,808,122,548.00	Rp 24,809,405,083.00	Rp 20,394,033,700.00	Rp 23,587,785,199.00	0.05
30	MYRX	2016	Rp 322,976,945,951.00	Rp 740,024,385,759.00	Rp 52,440,114,366.00	Rp 81,857,545,455.00	-0.20
31	NIRO	2016	Rp 157,857,405,094.00	Rp 263,633,645,672.00	Rp 377,858,738,317.00	Rp 505,050,683,830.00	-0.15
32	OMRE	2016	Rp 113,436,740,700.00	Rp 242,237,199,644.00	Rp 121,792,582,809.00	Rp 262,234,886,917.00	0.00
33	PLIN	2016	-Rp 600,218,097	Rp 1,659,204,584.00	Rp 585,831,848.00	Rp 1,644,646,338.00	-0.72
34	PWON	2016	Rp 2,087,578,959.00	Rp 4,841,104,813.00	Rp 1,956,524,999.00	Rp 4,625,052,737.00	0.01
35	RBMS	2016	-Rp 10,585,186,292	Rp 17,945,077,363.00	Rp 9,238,808,304.00	Rp 16,970,149,091.00	-1.13
36	RDTX	2016	-Rp 105,142,580,069	Rp 406,872,943,034.00	-Rp 111,032,611,363	Rp 422,254,497,423.00	0.00
37	RIMO	2016	-Rp 35,968,100	Rp 46,841,454.00	-Rp 76,548,546.00	Rp 99,191,329.00	0.00
38	RODA	2016	-Rp 255,851,421,815	Rp 514,177,471,849.00	-Rp 359,277,847,130	Rp 1,055,922,632,197.00	-0.16
39	SMDM	2016	Rp 257,025,648,520.00	Rp 494,722,625,665.00	Rp 282,496,193,213.00	Rp 577,756,248,563.00	0.03
40	SMRA	2016	-Rp 2,799,538,204	Rp 5,397,948,907.00	-Rp 2,716,755,658	Rp 5,623,560,624.00	-0.04
41	TARA	2016	Rp 25,345,878,628.00	Rp 50,762,079,330.00	Rp 63,658,545,876.00	Rp 111,805,752,819.00	-0.07
42	APLN	2017	Rp 3,620,910,976	Rp 7,043,036,602.00	Rp 2,982,518,366.00	Rp 6,006,952,123.00	0.02
43	ASRI	2017	Rp 1,541,083,916.00	Rp 3,917,107,098.00	Rp 1,250,829,709.00	Rp 2,715,688,780.00	-0.07
44	BAPA	2017	Rp 15,103,094,860.00	Rp 46,437,737,073.00	Rp 10,597,749,361.00	Rp 34,022,502,954.00	0.01
45	BCIP	2017	Rp 71,693,041,204.00	Rp 189,037,576,123.00	Rp 104,577,601,982.00	Rp 227,824,738,771.00	-0.08
46	BEST	2017	-Rp 285,563,650,794	Rp1,006,096,715,440.00	-Rp 211,141,861,204	Rp 824,408,087,980.00	-0.03
47	BIKA	2017	Rp 239,066,961,182.00	Rp 482,386,824,523.00	Rp 348,041,011,053.00	Rp 631,183,291,034.00	-0.06
48	BIPP	2017	-Rp 65,586,650,752	Rp 108,781,215,028.00	-Rp 40,902,150,471	Rp 113,883,200,419.00	-0.24
49	BKDP	2017	-Rp 40,877,269,369	Rp 43,188,508,734.00	-Rp 41,335,016,565	Rp 52,413,771,234.00	-0.16
50	BKSL	2017	-Rp 661,806,404,261	Rp1,623,484,966,262.00	-Rp 466,827,606,461	Rp 1,206,575,998,918.00	-0.02
51	BSDE	2017	Rp2,756,914,142,298.00	Rp10,347,343,192,163.00	Rp 1,840,304,062,208.00	Rp 6,521,770,279,079.00	-0.02
52	COWL	2017	-Rp 190,484,445,834	Rp 525,324,518,118.00	-Rp 219,308,812,476	Rp 570,072,055,705.00	0.02
53	DART	2017	-Rp 210,040,546	Rp 445,956,264.00	-Rp 316,931,602	Rp 754,737,513.00	-0.05
54	DILD	2017	Rp 1,247,054,499,349.00	Rp 2,202,820,510,610.00	Rp 1,240,056,494,396.00	Rp 2,276,459,607,316.00	0.02

No	Emiten	Tahun	Inventory t	Sales	Inventory t-1	Sales t-1	Total
55	DMAS	2017	Rp 521,538,142,529.00	Rp 1,336,390,680,684.00	Rp 697,941,651,438.00	Rp 1,593,793,682,966.00	-0.05
56	DUTI	2017	Rp 361,773,553,769.00	Rp 1,718,746,728,686.00	Rp 485,073,052,724.00	Rp 2,019,459,161,815.00	-0.03
57	ELTY	2017	Rp 1,693,041,204.00	Rp 189,037,576,143.00	Rp 1,088,430,167,907.00	Rp 1,688,247,885,987.00	-0.27
58	FMII	2017	-Rp 10,978,310,043	Rp 355,261,236,363.00	Rp 82,670,334,227	Rp 402,073,435,600.00	0.17
59	GAMA	2017	-Rp 41,745,715,145	Rp 66,581,958,479.00	-Rp 31,115,404,758	Rp 53,677,931,667.00	-0.05
60	GMTD	2017	-Rp 9,767,562,075	Rp 237,267,562,075.00	-Rp 13,746,570,884	Rp 2,990,018,897,961.00	-0.04
61	GPRA	2017	Rp 169,752,030,281.00	Rp 366,751,537,542.00	Rp 209,339,886,668.00	Rp 429,022,624,427.00	-0.03
62	GWSA	2017	Rp 27,005,000,893.00	Rp 84,985,760,705.00	Rp 39,341,480,082.00	Rp 141,439,630,076.00	0.04
63	JRPT	2017	Rp 920,700,412.00	Rp 2,405,242,304.00	Rp 942,653,475.00	Rp 2,381,022,659.00	-0.01
64	KIJA	2017	Rp 1,857,862,018,897.00	Rp 2,994,759,224,061.00	Rp 1,687,839,195,955.00	Rp 2,931,015,007,454.00	0.04
65	LCGP	2017	-Rp 2,268,076,200	Rp 6,000,000,000.00	-Rp 15,282,248,939	Rp 21,545,454,546.00	0.33
66	LPKR	2017	-Rp 6,335,929	Rp 10,902,928.00	-Rp 6,020,661	Rp 10,749,593.00	-0.02
67	MDLN	2017	Rp 1,257,764,609,768.00	Rp 3,195,904,064,863.00	Rp 863,501,805,517.00	Rp 2,465,211,935,368.00	0.04
68	MMLP	2017	-Rp 2,014,644	Rp 208,794,196.00	-Rp 18,444,498	Rp 175,319,744.00	0.10
69	MTLA	2017	Rp 446,599,656.00	Rp 1,263,595,248.00	Rp 422,161,078.00	Rp 1,143,372,190.00	-0.02
70	MTSM	2017	Rp 22,033,098,829.00	Rp 24,596,351,300.00	Rp 22,808,122,548.00	Rp 24,809,405,083.00	-0.02
71	MYRX	2017	Rp 561,765,648,556.00	Rp 819,583,159,867.00	Rp 322,976,945,951.00	Rp 740,024,385,759.00	0.25
72	NIRO	2017	Rp 243,111,034,473.00	Rp 380,079,695,331.00	Rp 157,857,405,094.00	Rp 263,633,645,672.00	0.04
73	OMRE	2017	Rp 101,959,522,675.00	Rp 182,508,958,373.00	Rp 113,436,740,700.00	Rp 242,237,199,644.00	0.09
74	PLIN	2017	-Rp 612,130,920	Rp 1,609,456,677.00	-Rp 600,218,097	Rp 1,659,204,584.00	-0.02
75	PWON	2017	Rp 2,353,435,226.00	Rp 5,717,537,579.00	Rp 2,087,578,959.00	Rp 4,841,104,813.00	-0.02
76	RBMS	2017	-Rp 44,772,962,312	Rp 73,176,900,000.00	-Rp 10,585,186,292	Rp 17,945,077,363.00	-0.02
77	RDTX	2017	Rp 118,946,610,222.00	Rp 395,780,073,819.00	-Rp 105,142,580,069	Rp 406,872,943,034.00	0.56
78	RIMO	2017	-Rp 173,070,027,085	Rp 283,485,882,883.00	-Rp 35,968,100	Rp 46,841,454.00	0.16
79	RODA	2017	-Rp 138,757,042,638	Rp 299,974,293,110.00	-Rp 255,851,421,815	Rp 514,177,471,849.00	0.04
80	SMDM	2017	Rp 243,312,994,895.00	Rp 468,479,918,789.00	Rp 257,025,648,520.00	Rp 494,722,625,665.00	0.00
81	SMRA	2017	-Rp 3,073,588,401	Rp 5,640,751,809.00	-Rp 2,799,538,204	Rp 5,397,948,907.00	-0.03
82	TARA	2017	Rp 22,836,605,603.00	Rp 51,301,768,863.00	Rp 25,345,878,628.00	Rp 50,762,079,330.00	-0.05
83	APLN	2018	-Rp 2,616,667,124	Rp 5,035,325,429.00	Rp 3,620,910,976	Rp 7,043,036,602.00	-1.03
84	ASRI	2018	Rp 1,531,274,814.00	Rp 3,975,258,160.00	Rp 1,541,083,916.00	Rp 3,917,107,098.00	-0.01

No	Emiten	Tahun	Inventory t	Sales	Inventory t-1	Sales t-1	Total
85	BAPA	2018	Rp 12,781,247,177.00	Rp 28,451,499,193.00	Rp 15,103,094,860.00	Rp 46,437,737,073.00	0.12
86	BCIP	2018	Rp 90,382,621,588.00	Rp 200,658,519,501.00	Rp 71,693,041,204.00	Rp 189,037,576,123.00	0.07
87	BEST	2018	-Rp 271,640,106,964	Rp 962,801,481,480.00	-Rp 285,563,650,794	Rp 1,006,096,715,440.00	0.00
88	BIKA	2018	Rp 206,345,992,268.00	Rp 407,818,346,673.00	Rp 239,066,961,182.00	Rp 482,386,824,523.00	0.01
89	BIPP	2018	-Rp 84,174,130,173	Rp 130,613,332,148.00	-Rp 65,586,650,752	Rp 108,781,215,028.00	-0.04
90	BKDP	2018	Rp 38,809,808,886.00	Rp 36,070,319,372.00	-Rp 40,877,269,369	Rp 43,188,508,734.00	2.02
91	BKSL	2018	-Rp 607,190,219,311	Rp 1,316,805,554,419.00	-Rp 661,806,404,261	Rp 1,623,484,966,262.00	-0.05
92	BSDE	2018	Rp 1,874,274,191,288.00	Rp 6,628,782,185,008.00	Rp 2,756,914,142,298.00	Rp 10,347,343,192,163.00	0.02
93	COWL	2018	-Rp 143,618,080,004	Rp 418,168,913,163.00	-Rp 190,484,445,834	Rp 525,324,518,118.00	0.02
94	DART	2018	-Rp 174,920,006	Rp 379,418,062.00	-Rp 210,040,546	Rp 445,956,264.00	0.01
95	DILD	2018	Rp 1,546,599,343,715.00	Rp 2,552,536,173,132.00	Rp 124,054,499,349.00	Rp 2,202,820,510,610.00	0.55
96	DMAS	2018	Rp 455,409,447,543.00	Rp 1,036,229,521,794.00	Rp 521,538,142,529.00	Rp 1,336,390,680,684.00	0.05
97	DUTI	2018	Rp 451,850,024,775.00	Rp 2,225,704,530,841.00	Rp 361,773,553,769.00	Rp 1,718,746,728,686.00	-0.01
98	ELTY	2018	Rp 90,382,621,588.00	Rp 200,658,519,501.00	Rp 71,693,041,204.00	Rp 189,037,576,143.00	0.07
99	FMII	2018	-Rp 13,481,206,866	Rp 43,232,413,637.00	-Rp 10,978,310,043	Rp 355,261,236,363.00	-0.28
100	GAMA	2018	-Rp 45,109,601,927	Rp 77,542,232,036.00	-Rp 41,745,715,145	Rp 66,581,958,479.00	0.05
101	GMTD	2018	-Rp 8,770,654,094	Rp 253,808,572,531.00	-Rp 9,767,562,075	Rp 237,267,562,075.00	0.01
102	GPRA	2018	Rp 210,825,888,958.00	Rp 435,573,970,378.00	Rp 169,752,030,281.00	Rp 366,751,537,542.00	0.02
103	GWSA	2018	Rp 87,714,970,807.00	Rp 134,413,002,080.00	Rp 27,005,000,893.00	Rp 84,985,760,705.00	0.33
104	JRPT	2018	Rp 959,866,104.00	Rp 2,330,550,693.00	Rp 920,700,412.00	Rp 2,405,242,304.00	0.03
105	KIJA	2018	Rp 1,532,846,064,249.00	Rp 2,711,870,473,438.00	Rp 1,857,862,018,897.00	Rp 2,994,759,224,061.00	-0.06
106	LCGP	2018	-Rp 2,777,389,809	Rp 8,510,693,983.00	-Rp 2,268,076,200	Rp 6,000,000,000.00	0.05
107	LPKR	2018	Rp 177,780.000	Rp 12,460,224.000	-Rp 161,191.000	Rp 10,522,109.000	15.33
108	MDLN	2018	Rp 1,038,763,795,301.00	Rp 2,124,202,844,845.00	Rp 1,257,764,609,768.00	Rp 3,195,904,064,863.00	0.10
109	MMLP	2018	-Rp 25,395,621	Rp 299,234,087.00	-Rp 2,014,644	Rp 208,794,196.00	-0.08
110	MTLA	2018	-Rp 530,443,388	Rp 1,378,861,622.00	Rp 446,599,656.00	Rp 1,263,595,248.00	-0.74
111	MTSM	2018	Rp 22,272,604,354.00	Rp 28,051,942,672.00	Rp 22,033,098,829.00	Rp 24,596,351,300.00	-0.10
112	MYRX	2018	Rp 684,734,747,827.00	Rp 1,211,102,677,631.00	Rp 561,765,648,556.00	Rp 819,583,159,867.00	-0.12
113	NIRO	2018	Rp 237,664,121,791.00	Rp 461,094,379,950.00	Rp 243,111,034,473.00	Rp 380,079,695,331.00	-0.12
114	OMRE	2018	Rp 97,138,872,545.00	Rp 156,507,546,904.00	Rp 101,959,522,675.00	Rp 182,508,958,373.00	0.06

No	Emiten	Tahun	Inventory t	Sales	Inventory t-1	Sales t-1	Total
115	PLIN	2018	-Rp 633,189,975	Rp 1,689,647,742.00	-Rp 612,130,920	Rp 1,609,456,677.00	0.01
116	PWON	2018	Rp 3,030,359,584.00	Rp 7,080,668,385.00	Rp 2,353,435,226.00	Rp 5,717,537,579.00	0.02
117	RBMS	2018	-Rp 99,032,078,159	Rp 183,045,980,412.00	-Rp 44,772,962,312	Rp 73,176,900,000.00	0.07
118	RDTX	2018	-Rp 109,225,790,262	Rp 400,870,293,046.00	Rp 118,946,610,222.00	Rp 395,780,073,819.00	-0.57
119	RIMO	2018	-Rp 321,001,863,751	Rp 509,524,574,232.00	-Rp 173,070,027,085	Rp 283,485,882,883.00	-0.02
120	RODA	2018	-Rp 129,097,878,321	Rp 243,144,363,317.00	-Rp 138,757,042,638	Rp 299,974,293,110.00	-0.07
121	SMDM	2018	Rp 232,770,792,735.00	Rp 539,302,125,082.00	Rp 243,312,994,895.00	Rp 468,479,918,789.00	-0.09
122	SMRA	2018	-Rp 2,922,477,422	Rp 5,661,360,114	-Rp 3,073,588,401	Rp 5,640,751,809.00	0.03
123	TARA	2018	Rp 8,535,992,978.00	Rp 24,645,898,975.00	Rp 22,836,605,603.00	-Rp 2,922,477,422	8.16



Tabel Perhitungan Opini Audit dan Pergantian Direksi

Opini Audit			
NO	Emiten	TAHUN	Hasil
1	APLN	2016	1
2	ASRI	2016	1
3	BAPA	2016	1
4	BCIP	2016	1
5	BEST	2016	1
6	BIKA	2016	1
7	BIPP	2016	1
8	BKDP	2016	1
9	BKSL	2016	1
10	BSDE	2016	1
11	COWL	2016	1
12	DART	2016	1
13	DILD	2016	1
14	DMAS	2016	1
15	DUTI	2016	1
16	ELTY	2016	1
17	FMII	2016	1
18	GAMA	2016	1
19	GMTD	2016	1
20	GPRA	2016	1
21	GWSA	2016	1
22	JRPT	2016	1
23	KIJA	2016	1
24	LCGP	2016	1
25	LPKR	2016	1
26	MDLN	2016	1
27	MMLP	2016	1
28	MTLA	2016	1
29	MTSM	2016	1
31	NIRO	2016	1
32	OMRE	2016	1
33	PLIN	2016	1
34	PWON	2016	1

Pergantian Direksi			
NO	Emiten	TAHUN	Hasil
1	APLN	2016	0
2	ASRI	2016	1
3	BAPA	2016	0
4	BCIP	2016	0
5	BEST	2016	0
6	BIKA	2016	0
7	BIPP	2016	0
8	BKDP	2016	0
9	BKSL	2016	1
10	BSDE	2016	0
11	COWL	2016	0
12	DART	2016	0
13	DILD	2016	0
14	DMAS	2016	1
15	DUTI	2016	0
16	ELTY	2016	0
17	FMII	2016	0
18	GAMA	2016	0
19	GMTD	2016	0
20	GPRA	2016	0
21	GWSA	2016	0
22	JRPT	2016	0
23	KIJA	2016	0
24	LCGP	2016	0
25	LPKR	2016	0
26	MDLN	2016	0
27	MMLP	2016	0
28	MTLA	2016	0
29	MTSM	2016	0
31	NIRO	2016	0
32	OMRE	2016	0
33	PLIN	2016	0
34	PWON	2016	0

35	RBMS	2016	1
36	RDTX	2016	1
37	RIMO	2016	1
38	RODA	2016	1
39	SMDM	2016	1
40	SMRA	2016	1
41	TARA	2016	1
42	APLN	2017	1
43	ASRI	2017	1
44	BAPA	2017	1
45	BCIP	2017	1
46	BEST	2017	1
47	BIKA	2017	1
48	BIPP	2017	1
49	BKDP	2017	1
50	BKSL	2017	0
51	BSDE	2017	1
52	COWL	2017	1
53	DART	2017	0
54	DILD	2017	1
55	DMAS	2017	1
56	DUTI	2017	1
57	ELTY	2017	1
58	FMII	2017	1
59	GAMA	2017	0
60	GMTD	2017	1
61	GPRA	2017	1
62	GWSA	2017	1
63	JRPT	2017	1
64	KIJA	2017	0
66	LPKR	2017	1
67	MDLN	2017	0
68	MMLP	2017	1
69	MTLA	2017	1
70	MTSM	2017	1
71	MYRX	2017	1
72	NIRO	2017	1
73	OMRE	2017	1
74	PLIN	2017	1

35	RBMS	2016	0
36	RDTX	2016	0
37	RIMO	2016	0
38	RODA	2016	0
39	SMDM	2016	0
40	SMRA	2016	0
41	TARA	2016	0
42	APLN	2017	0
43	ASRI	2017	0
44	BAPA	2017	0
45	BCIP	2017	1
46	BEST	2017	0
47	BIKA	2017	0
48	BIPP	2017	0
49	BKDP	2017	0
50	BKSL	2017	0
51	BSDE	2017	0
52	COWL	2017	0
53	DART	2017	0
54	DILD	2017	0
55	DMAS	2017	0
56	DUTI	2017	0
57	ELTY	2017	0
58	FMII	2017	0
59	GAMA	2017	0
60	GMTD	2017	0
61	GPRA	2017	0
62	GWSA	2017	0
63	JRPT	2017	0
64	KIJA	2017	0
66	LPKR	2017	0
67	MDLN	2017	0
68	MMLP	2017	0
69	MTLA	2017	0
70	MTSM	2017	1
71	MYRX	2017	0
72	NIRO	2017	0
73	OMRE	2017	0
74	PLIN	2017	0

75	PWON	2017	1
76	RBMS	2017	1
77	RDTX	2017	1
78	RIMO	2017	1
79	RODA	2017	1
80	SMDM	2017	1
81	SMRA	2017	1
82	TARA	2017	0
83	APLN	2018	0
84	ASRI	2018	1
85	BAPA	2018	1
86	BCIP	2018	1
87	BEST	2018	1
88	BIKA	2018	1
89	BIPP	2018	1
90	BKDP	2018	0
91	BKSL	2018	0
92	BSDE	2018	1
93	COWL	2018	1
94	DART	2018	1
95	DILD	2018	1
96	DMAS	2018	1
97	DUTI	2018	1
98	ELTY	2018	1
99	FMII	2018	1
101	GMTD	2018	1
102	GPRA	2018	1
103	GWSA	2018	0
104	JRPT	2018	1
105	KIJA	2018	0
106	LCGP	2018	1
107	LPKR	2018	1
108	MDLN	2018	0
109	MMLP	2018	1
110	MTLA	2018	1
111	MTSM	2018	1
112	MYRX	2018	1
113	NIRO	2018	0
114	OMRE	2018	1

75	PWON	2017	0
76	RBMS	2017	0
77	RDTX	2017	0
78	RIMO	2017	0
79	RODA	2017	1
80	SMDM	2017	0
81	SMRA	2017	0
82	TARA	2017	0
83	APLN	2018	0
84	ASRI	2018	0
85	BAPA	2018	0
86	BCIP	2018	0
87	BEST	2018	0
88	BIKA	2018	0
89	BIPP	2018	0
90	BKDP	2018	0
91	BKSL	2018	0
92	BSDE	2018	0
93	COWL	2018	1
94	DART	2018	0
95	DILD	2018	1
96	DMAS	2018	0
97	DUTI	2018	0
98	ELTY	2018	0
99	FMII	2018	0
101	GMTD	2018	1
102	GPRA	2018	1
103	GWSA	2018	0
104	JRPT	2018	0
105	KIJA	2018	0
106	LCGP	2018	0
107	LPKR	2018	0
108	MDLN	2018	1
109	MMLP	2018	0
110	MTLA	2018	0
111	MTSM	2018	0
112	MYRX	2018	0
113	NIRO	2018	0
114	OMRE	2018	0

115	PLIN	2018	1
116	PWON	2018	1
117	RBMS	2018	1
118	RDTX	2018	1
119	RIMO	2018	1
120	RODA	2018	1
121	SMDM	2018	1
122	SMRA	2018	1
123	TARA	2018	0

115	PLIN	2018	0
116	PWON	2018	0
117	RBMS	2018	1
118	RDTX	2018	0
119	RIMO	2018	0
120	RODA	2018	0
121	SMDM	2018	0
122	SMRA	2018	0
123	TARA	2018	0





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	I	II	
20/6/2020			lata kelaly - paragraf fmg Pengembangan hepa teris - masalah teori
26/6/2020			kerangka konseptual Acc uji proposal
4/11/2021			mu kb T fmg, mutien acc uji proposal Pari hp IV) pengisian tabel ke pnbly 2
15/1/2021			penjelan paper interpretasi
18/1/2021			Acc uji skripsi
7/1/21			acc uji skripsi

Tanggal Pengajuan :
 Batas Akhir Bimbingan :
 Selesai Penulisan :
 Tanggal Diujikan :

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PUSAT BISNIS DAN KERJASAMA
UNIVERSITAS MUHAMMADIYAH GRESIK




SURAT KETERANGAN BEBAS PLAGIAT

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

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Gresik, 21 Januari 2021
Kepala Pusat Bisnis & Kerjasama FEB UMG


Wenti Krisnawati, S.E., M.SM
NIP: 03111709201



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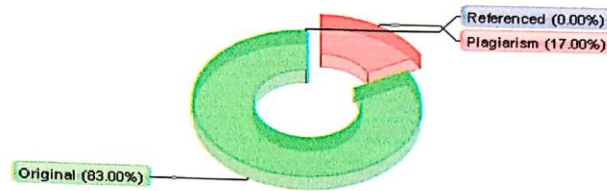
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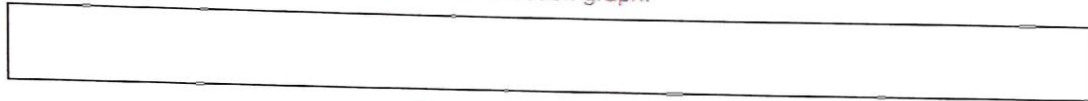
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BISNIS DAN KERJASAMA

The Power of Islamic Entrepreneurship



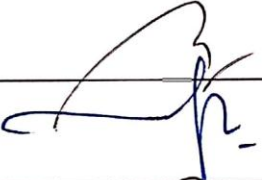


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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Rahma Firdausi
 NIM : 16 322 051
 Program Studi : Akuntansi
 Judul Skripsi : Pendeteksian Fraudulent Financial Statement dengan Analisis Fraud Diamond

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Syaiful, S.E., MM	1. 	1 25/2/2021
2. Muhammad Aufa, S.E., M.SA	2. 	2 25/2/2021
3. Umaimah, S.E., M.Ak	3. 	3
4. -	4	4

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



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

Nama Penyaji : Rahma Firdausi
 NIM : 16 322 051
 Program Studi : Akuntansi
 Hari / Tanggal : Selasa, 26 Januari 2021
 Penguji I : Umaimah, S.E., M.Ak

No.	Uraian	Halaman
1.	Menanya dari angka & tabel 4.2 di atas variabel yg mana saja	
2.	tabel 4.3 → 20 per yg tabel merupakan apakah benar? Atau sudah belum dapat data yg pertama kali Koperasi Sincer → yang variabel yg	
3.	Cukup ya, sudah di perbaiki	
4.	Perbaikan → sudah benar dengan tabel dalam pembuatan.	

Keterangan :

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

Mengetahui,
 Penguji I

 Umaimah, S.E., M.Ak



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BERITA ACARA UJIAN SIDANG SKRIPSI
SEMESTER GASAL 2020 / 2021
 Nomer : 064/II.3.UMG/Akuntansi/E/2019

Pada hari ini **Selasa**, Tanggal **26 Januari 2021**, pukul **14.00 - 15.30**. Telah dilaksanakan Ujian Sidang Skripsi Pada Mahasiswa :

Nama Mahasiswa : **Rahma Firdausi**
 NIM : **16 322 051**
 Judul Skripsi : **Pendeteksian Fraudulent Financial Statement dengan Analisis Fraud Diamond**

Dosen Pembimbing I : **Syaiful, S.E., MM**
 Dosen Pembimbing II : **Muhammad Aufa, S.E., M.SA**
 Penguji I : **Umaimah, S.E., M.Ak**
 Penguji II : **-**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Syaiful, S.E., MM	Ketua	
2	Muhammad Aufa, S.E., M.SA	Sekretaris	
3	Umaimah, S.E., M.Ak	Anggota	
4	-	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,

Syaiful, S.E., MM

Gresik, 26 Januari 2021,
 Ketua Tim Penguji,

Syaiful, S.E., MM

Catatan :
 *) Coret yang tidak perlu