

**Lampiran 1**  
**Daftar Sampel Perusahaan**

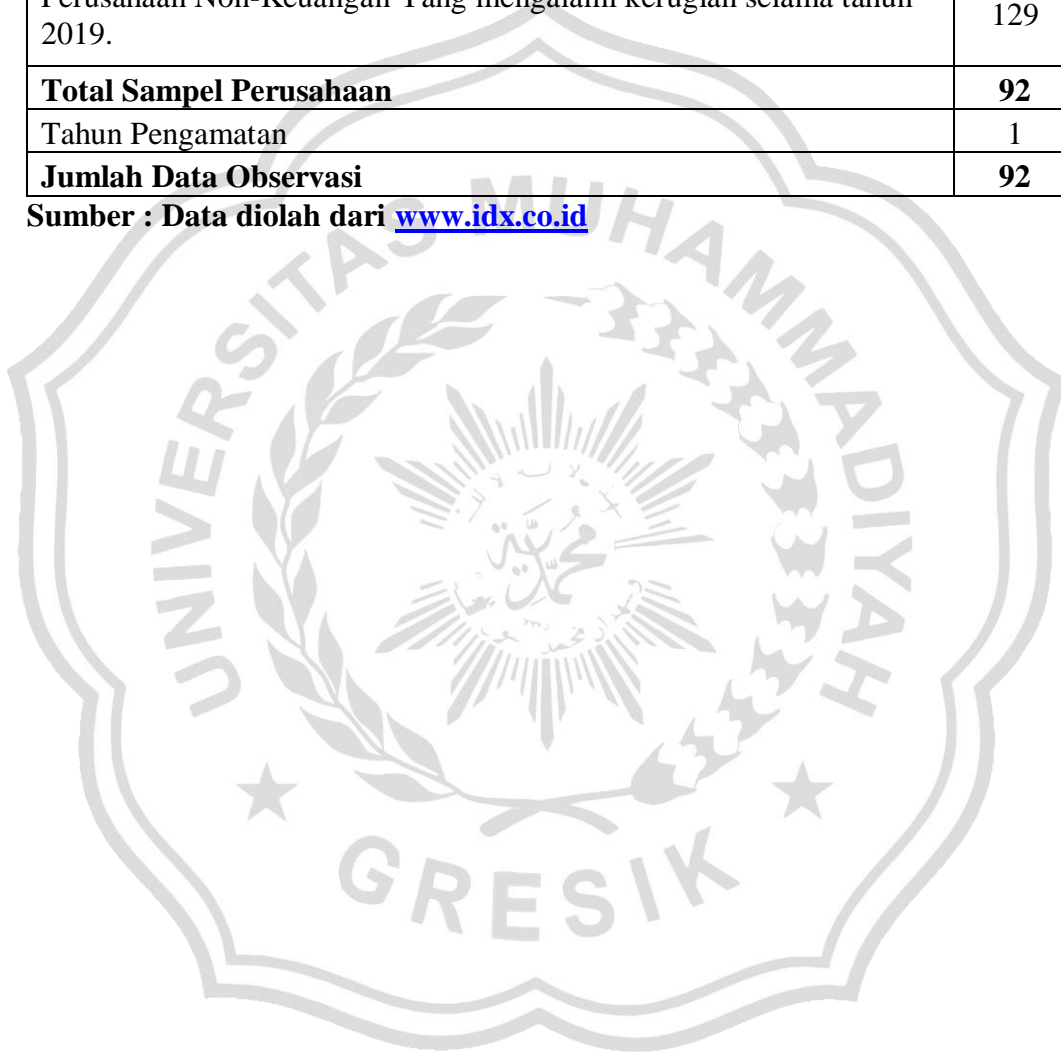
<b>NO</b>	<b>KODE</b>	<b>NAMA PERUSAHAAN</b>
1	ADHI	PT. Adhi Karya (Persero) Tbk
2	ARNA	PT Arwana Citramulia Tbk
3	ASRI	PT. Alam Sutera Realty Tbk
4	AUTO	Astra Otoparts Tbk
5	BLTZ	PT Graha Layar Prima Tbk
6	BMTR	PT Global Mediacom Tbk
7	BPII	PT Batavia Prosperindo Internasional Tbk
8	BSDE	PT Bumi Serpong Damai Tbk
9	BUKK	Bukaka Teknik Utama Tbk
10	BUDI	PT Budi Starch & Sweetener Tbk
11	BULL	PT Buana Lintas Lautan Tbk
12	CAMP	PT Campina Ice Cream Industry Tbk
13	CEKA	PT Wilmar Cahaya Indonesia Tbk
14	CLEO	PT Sariguna Primatirta Tbk
15	CLPI	Colorpak Indonesia Tbk
16	DFAM	PT Dafam Property Indonesia Tbk
17	DIVA	PT Distribusi Voucher Nusantara Tbk
18	DNET	PT Indoritel Makmur Internasional Tbk
19	DUCK	PT Jaya Bersama Indo Tbk
20	DVLA	Darya-Varia Laboratoria Tbk
21	EKAD	Ekadharma International Tbk
22	ELSA	Elnusa Tbk
23	FAST	PT Fast Food Indonesia Tbk
24	GEMA	Gema Grahasarana Tbk
25	GGRM	Gudang Garam Tbk
26	GHON	PT Gihon Telekomunikasi Indonesia Tbk
27	GJTL	Gajah Tunggal Tbk
28	GPRA	Perdana Gapura Prima Tbk
29	HEAL	PT Medikaloka Hermina Tbk
30	HELI	PT Jaya Trishindo Tbk
31	HITS	Humpuss Intermoda Transportasi Tbk
32	HKMU	PT HK Metals Utama Tbk
33	HMSP	PT Hanjaya Mandala Sampoerna Tbk
34	HOKI	PT Buyung Poetra Sembada Tbk
35	ICBP	Indofood CBP Sukses Makmur Tbk
36	ICON	Island Concepts Indonesia Tbk
37	IGAR	Champion Pacific Indonesia Tbk
38	IMAS	Indomobil Sukses Internasional Tbk
39	INDF	Indofood Sukses Makmur Tbk
40	INPP	Indonesian Paradise Property Tbk
41	INTP	Indocement Tunggul Prakarsa Tbk
42	ISSP	PT Steel Pipe Industry of Indonesia Tbk
43	JECC	Jembo Cable Company Tbk
44	JSMR	PT Jasa Marga Tbk
45	JTPE	Jasuindo Tiga Perkasa Tbk
46	KBLI	KMI Wire and Cable Tbk

47	KIJA	Kawasan Industri Jababeka Tbk
48	KINO	PT Kino Indonesia Tbk
49	KLBF	Kalbe Farma Tbk
50	LPPF	Matahari Department Store Tbk
51	MARK	PT Mark Dynamics Indonesia Tbk.
52	MDLN	PT Modernland Realty Tbk.
53	MFMI	Multifiling Mitra Indonesia Tbk
54	MICE	Multi Indocitra Tbk
55	MIDI	Midi Utama Indonesia Tbk
56	MIKA	PT Mitra Keluarga Karyasehat Tbk.
57	MLPT	PT Multipolar Technology Tbk.
58	MNCN	Media Nusantara Citra Tbk
59	MTDL	Metrodata Electronics Tbk
60	MYOR	Mayora Indah Tbk
61	PJAA	Pembangunan Jaya Ancol Tbk
62	PPRE	PT PP Presisi Tbk.
63	PWON	Pakuwon Jati Tbk
64	RALS	Ramayana Lestari Sentosa Tbk
65	RANC	Supra Boga Lestari Tbk
66	ROTI	PT Nippon Indosari Corpindo Tbk
67	RUIS	Radiant Utama Interinsco Tbk
68	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk
69	SCMA	Surya Citra Media Tbk
70	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk
71	SKLT	Sekar Laut Tbk
72	SMBR	PT Semen Baturaja (Persero) Tbk
73	SMCB	PT Solusi Bangun Indonesia Tbk
74	SMGR	Semen Indonesia (Persero) Tbk
75	SMRA	PT Summarecon Agung Tbk
76	SMSM	Selamat Sempurna Tbk
77	SPMA	Suparma Tbk
78	SRIL	PT Sri Rejeki Isman Tbk
79	SRSN	Indo Acidatama Tbk
80	SSIA	PT Surya Semesta Internusa Tbk
81	SSMS	PT Sawit Sumbermas Sarana Tbk.
82	STAR	PT Buana Artha Anugerah Tbk.
83	STTP	PT Siantar Top Tbk
84	SWAT	PT Sriwahana Adityakarta Tbk.
85	TALF	Tunas Alfin Tbk
86	TBIG	PT Tower Bersama Infrastructure Tbk
87	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.
88	TSPC	Tempo Scan Pacifik Tbk
89	ULTJ	Ultra Jaya Milk Industry Tbk
90	UNIT	Nusantara Inti Corpora Tbk
91	WIKA	PT Wijaya Karya (Persero) Tbk
92	WTON	Wijaya Karya Beton

**Lampiran 2**  
**Ringkasan / Pemilihan Sampel**

Pemilihan Sampel	Jumlah
Perusahaan Non-Keuangan di Bursa Efek Indonesia tahun 2019.	265
Perusahaan Non-Keuangan yang menerbitkan laporan keuangan secara tidak lengkap tahun 2019 Perusahaan Non-Keuangan yang tidak memenuhi informasi yang dibutuhkan mengenai data yang berhubungan dengan variabel penelitian.	44
Perusahaan Non-Keuangan Yang mengalami kerugian selama tahun 2019.	129
<b>Total Sampel Perusahaan</b>	<b>92</b>
Tahun Pengamatan	1
<b>Jumlah Data Observasi</b>	<b>92</b>

Sumber : Data diolah dari [www.idx.co.id](http://www.idx.co.id)



**Lampiran 3**  
**Hasil Perhitungan *Short Term Debt Maturity***

NO	KODE	NAMA PERUSAHAAN	2019		SHORT TERM DEBT MATURITY
			UTANG JANGKA PENDEK	TOTAL UTANG	
1	ADHI	PT. Adhi Karya (Persero) Tbk	Rp 24.493.176.968.328	Rp 29.681.535.534.528	0,83
2	ARNA	PT Arwana Citramulia Tbk	Rp 562.004.316.020	Rp 622.355.306.743	0,90
3	ASRI	PT. Alam Sutera Realty Tbk	Rp 1.923.805.487.000	Rp 11.332.052.391.000	0,17
4	AUTO	Astra Otoparts Tbk	Rp 3.438.999.000.000	Rp 4.365.175.000.000	0,79
5	BLTZ	PT Graha Layar Prima Tbk	Rp 658.513.345.000	Rp 673.490.554.000	0,98
6	BMTR	PT Global Mediacom Tbk	Rp 6.436.195.000.000	Rp 12.783.387.000.000	0,50
7	BPII	PT Batavia Prosperindo Internasional Tbk	Rp 767.104.523.187	Rp 1.474.102.968.979	0,52
8	BSDE	PT Bumi Serpong Damai Tbk	Rp 6.699.442.000.000	Rp 20.897.343.000.000	0,32
9	BUKK	Bukaka Teknik Utama Tbk	Rp 2.065.472.360.000	Rp 2.229.629.716.000	0,93
10	BUDI	PT Budi Starch & Sweetener Tbk	Rp 1.133.685.000.000	Rp 1.714.449.000.000	0,66
11	BULL	PT Buana Lintas Lautan Tbk	Rp 86.755.385.000	Rp 267.580.212.000	0,32
12	CAMP	PT Campina Ice Cream Industry Tbk	Rp 57.300.411.135	Rp 122.136.752.135	0,47
13	CEKA	PT Wilmar Cahaya Indonesia Tbk	Rp 222.440.530.626	Rp 261.784.845.240	0,85
14	CLEO	PT Sariguna Primatirta Tbk	Rp 204.953.165.337	Rp 478.844.867.693	0,43
15	CLPI	Colopak Indonesia Tbk	Rp 208.394.575.715	Rp 220.594.578.035	0,94
16	DFAM	PT Dafam Property Indonesia Tbk	Rp 68.363.965.361	Rp 239.243.757.049	0,29
17	DIVA	PT Distribusi Voucher Nusantara Tbk	Rp 230.878.773.231	Rp 263.579.366.430	0,88
18	DNET	PT Indoritel Makmur Internasional Tbk	Rp 287.401.549.523	Rp 5.949.260.469.655	0,05
19	DUCK	PT Jaya Bersama Indo Tbk	Rp 524.423.357.981	Rp 553.671.914.960	0,95
20	DVLA	Darya-Varia Laboratoria Tbk	Rp 439.444.037.000	Rp 523.881.726.000	0,84
21	EKAD	Ekadharna International Tbk	Rp 70.337.529.585	Rp 115.690.798.743	0,61
22	ELSA	Elmusa Tbk	Rp 2.504.335.000.000	Rp 3.228.339.000.000	0,78
23	FAST	PT Fast Food Indonesia Tbk	Rp 856.737.178.000	Rp 1.745.112.819.000	0,49
24	GEMA	Gema Grahasarana Tbk	Rp 446.938.285.435	Rp 553.754.286.838	0,81
25	GGRM	Gudang Garam Tbk	Rp 25.258.727.000.000	Rp 27.716.516.000.000	0,91
26	GHON	PT Gihon Telekomunikasi Indonesia Tbk	Rp 62.828.314.000	Rp 130.124.612.000	0,48
27	GJTL	Gajah Tunggal Tbk	Rp 5.420.942.000.000	Rp 12.620.444.000.000	0,43
28	GPRA	Perdana Gapura Prima Tbk	Rp 328.957.173.572	Rp 573.167.523.724	0,57
29	HEAL	PT Medikaloka Hermina Tbk	Rp 1.044.330.000.000	Rp 2.283.353.000.000	0,46
30	HELI	PT Jaya Trishindo Tbk	Rp 49.378.265.088	Rp 67.743.589.307	0,73
31	HITS	Humpuss Intermoda Transportasi Tbk	Rp 635.312.176.224	Rp 1.958.797.819.669	0,32
32	HKMU	PT HK Metals Utama Tbk	Rp 779.145.720.624	Rp 895.305.652.040	0,87
33	HMSP	PT Hanjaya Mandala Sampoerna Tbk	Rp 12.727.676.000.000	Rp 15.223.076.000.000	0,84
34	HOKI	PT Buyung Poetra Sembada Tbk	Rp 161.901.915.986	Rp 207.108.590.481	0,78
35	ICBP	Indofood CBP Sukses Makmur Tbk	Rp 6.556.359.000.000	Rp 12.038.210.000.000	0,54
36	ICON	Island Concepts Indonesia Tbk	Rp 123.243.576.842	Rp 129.953.534.558	0,95
37	IGAR	Champion Pacific Indonesia Tbk	Rp 57.853.674.597	Rp 80.669.409.164	0,72
38	IMAS	Indomobil Sukses Internasional Tbk	Rp 21.307.531.344.413	Rp 35.290.524.968.923	0,60
39	INDF	Indofood Sukses Makmur Tbk	Rp 24.686.862.000.000	Rp 41.996.071.000.000	0,59
40	INPP	Indonesian Paradise Property Tbk	Rp 355.689.886.062	Rp 1.658.261.945.713	0,21
41	INTP	Indocement Tunggal Prakarsa Tbk	Rp 3.873.487.000.000	Rp 4.627.488.000.000	0,84
42	ISSP	PT Steel Pipe Industry of Indonesia Tbk	Rp 2.542.901.000.000	Rp 3.325.841.000.000	0,76
43	JECC	Jembo Cable Company Tbk	Rp 1.028.264.298.000	Rp 1.132.622.125.000	0,91
44	JSMR	PT Jasa Marga Tbk	Rp 41.526.417.000.000	Rp 76.493.833.000.000	0,54
45	JTPE	Jasindo Tiga Perkasa Tbk	Rp 377.689.653.417	Rp 406.866.280.932	0,93
46	KBLI	KMI Wire and Cable Tbk	Rp 879.315.149.074	Rp 1.174.014.083.315	0,75

47	KIJA	Kawasan Industri Jababeka Tbk	Rp	1.395.923.707.329	Rp	5.877.596.349.996	0,24
48	KINO	PT Kino Indonesia Tbk	Rp	1.733.135.623.684	Rp	1.992.902.779.331	0,87
49	KLBF	Kalbe Farma Tbk	Rp	2.577.108.805.851	Rp	3.559.144.386.553	0,72
50	LPPF	Matahari Department Store Tbk	Rp	2.597.839.000.000	Rp	3.086.283.000.000	0,84
51	MARK	PT Mark Dynamics Indonesia Tbk.	Rp	75.173.239.233	Rp	142.230.988.429	0,53
52	MDLN	PT Moderland Realty Tbk.	Rp	2.004.495.457.707	Rp	8.875.086.191.890	0,23
53	MFMI	Multifiling Mitra Indonesia Tbk	Rp	164.962.045.619	Rp	184.958.018.380	0,89
54	MICE	Multi Indocitra Tbk	Rp	297.982.884.804	Rp	360.615.167.428	0,83
55	MIDI	Midi Utama Indonesia Tbk	Rp	2.898.464.000.000	Rp	3.769.310.000.000	0,77
56	MIKA	PT Mitra Keluarga Karyasehat Tbk.	Rp	430.760.170.055	Rp	783.434.418.324	0,55
57	MLPT	PT Multipolar Technology Tbk.	Rp	953.606.000.000	Rp	1.127.712.000.000	0,85
58	MNCN	Media Nusantara Citra Tbk	Rp	2.139.487.000.000	Rp	5.310.928.000.000	0,40
59	MTDL	Metrodata Electronics Tbk	Rp	2.436.976.000.000	Rp	2.582.422.000.000	0,94
60	MYOR	Mayora Indah Tbk	Rp	3.726.359.539.201	Rp	9.137.978.611.155	0,41
61	PJAA	Pembangunan Jaya Ancol Tbk	Rp	631.956.264.639	Rp	1.945.232.867.688	0,32
62	PPRE	PT PP Presisi Tbk.	Rp	3.433.911.106.306	Rp	4.598.782.774.693	0,75
63	PWON	Pakuwon Jati Tbk	Rp	3.373.096.633.000	Rp	7.999.510.286.000	0,42
64	RALS	Ramayana Lestari Sentosa Tbk	Rp	1.135.638.000.000	Rp	1.480.893.000.000	0,77
65	RANC	Supra Boga Lestari Tbk	Rp	348.625.244.359	Rp	404.693.066.101	0,86
66	ROTI	PT Nippon Indosari Corpindo Tbk	Rp	1.106.938.318.565	Rp	1.589.486.465.854	0,70
67	RUIS	Radiant Utama Intersco Tbk	Rp	591.403.183.354	Rp	818.355.397.777	0,72
68	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	Rp	1.215.211.419.437	Rp	1.259.634.682.555	0,96
69	SCMA	Surya Citra Media Tbk	Rp	988.970.149.000	Rp	1.228.125.546.000	0,81
70	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	Rp	416.211.000.000	Rp	472.191.000.000	0,88
71	SKLT	Sekar Laut Tbk	Rp	293.281.364.781	Rp	410.463.595.860	0,71
72	SMBR	PT Semen Baturaja (Persero) Tbk	Rp	468.526.330.000	Rp	2.088.977.112.000	0,22
73	SMCB	PT Solusi Bangun Indonesia Tbk	Rp	2.963.506.000.000	Rp	6.982.612.000.000	0,42
74	SMGR	Semen Indonesia (Persero) Tbk	Rp	12.240.252.000.000	Rp	43.915.143.000.000	0,28
75	SMRA	PT Summarecon Agung Tbk	Rp	9.017.332.185.000	Rp	14.990.297.354.000	0,60
76	SMSM	Selamat Sempurna Tbk	Rp	461.192.000.000	Rp	664.678.000.000	0,69
77	SPMA	Suparma Tbk	Rp	565.569.011.340	Rp	994.592.156.971	0,57
78	SRIL	PT Sri Rejeki Isman Tbk	Rp	182.540.923.000	Rp	966.583.046.000	0,19
79	SRSN	Indo Acidatama Tbk	Rp	217.673.718.000	Rp	264.646.295.000	0,82
80	SSIA	PT Surya Semesta Internusa Tbk	Rp	1.713.172.966.844	Rp	3.614.266.973.106	0,47
81	SSMS	PT Sawit Sumbermas Sarana Tbk.	Rp	1.308.913.204.000	Rp	7.776.637.385.000	0,17
82	STAR	PT Buana Artha Anugerah Tbk.	Rp	80.743.087.070	Rp	89.794.451.847	0,90
83	STIP	PT Siantar Top Tbk	Rp	408.490.550.651	Rp	733.556.075.974	0,56
84	SWAT	PT Sriwahana Adityakarta Tbk.	Rp	247.879.166.484	Rp	251.115.612.443	0,99
85	TALF	Tunas Alfin Tbk	Rp	173.578.114.300	Rp	320.791.791.518	0,54
86	TBIG	PT Tower Bersama Infrastructure Tbk	Rp	4.513.623.000.000	Rp	25.348.426.000.000	0,18
87	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.	Rp	58.369.000.000.000	Rp	103.958.000.000.000	0,56
88	TSPC	Tempo Scan Pacifik Tbk	Rp	1.953.608.306.055	Rp	2.581.035.969.893	0,76
89	ULTJ	Ultra Jaya Milk Industry Tbk	Rp	836.314.000.000	Rp	953.283.000.000	0,88
90	UNIT	Nusantara Inti Corpora Tbk	Rp	169.203.190.836	Rp	171.001.165.161	0,99
91	WIKA	PT Wijaya Karya (Persero) Tbk	Rp	30.349.456.945.000	Rp	42.895.114.167.000	0,71
92	WTON	Wijaya Karya Beton	Rp	6.195.054.960.778	Rp	6.829.449.147.200	0,91
MEAN							0,65
MAX							0,99
MIN							0,05

## Lampiran 4 Hasil Perhitungan Leverage

NO	KODE	NAMA PERUSAHAAN	2019		DER	100%
			TOTAL HUTANG (Liabilitas)	TOTAL EKUITAS		
1	ADHI	PT. Adhi Karya (Persero) Tbk	Rp 29.681.535.534.528	Rp 6.834.297.680.021	4,34	434%
2	ARNA	PT Arwana Citramulia Tbk	Rp 622.355.306.743	Rp 1.176.781.762.600	0,53	53%
3	ASRI	PT. Alam Sutera Realty Tbk	Rp 11.332.052.391.000	Rp 10.562.219.614.000	1,07	107%
4	AUTO	Astra Otoparts Tbk	Rp 4.365.175.000.000	Rp 11.650.534.000.000	0,37	37%
5	BLTZ	PT Graha Layar Prima Tbk	Rp 673.490.554.000	Rp 1.243.827.414.000	0,54	54%
6	BMTR	PT Global Mediacom Tbk	Rp 12.783.387.000.000	Rp 17.371.406.000.000	0,74	74%
7	BPII	PT Batavia Prosperindo Internasional Tbk	Rp 1.474.102.968.979	Rp 1.221.368.944.441	1,21	121%
8	BSDE	PT Bumi Serpong Damai Tbk	Rp 20.897.343.000.000	Rp 33.547.506.000.000	0,62	62%
9	BUKK	Bukaka Teknik Utama Tbk	Rp 2.229.629.716.000	Rp 2.406.904.694.000	0,93	93%
10	BUDI	PT Budi Starch & Sweetener Tbk	Rp 1.714.449.000.000	Rp 1.285.318.000.000	1,33	133%
11	BULL	PT Buana Lintas Lautan Tbk	Rp 267.580.212.000	Rp 282.993.146.000	0,95	95%
12	CAMP	PT Campina Ice Cream Industry Tbk	Rp 122.136.752.135	Rp 935.392.483.850	0,13	13%
13	CEKA	PT Wilmar Cahaya Indonesia Tbk	Rp 261.784.845.240	Rp 1.131.294.696.834	0,23	23%
14	CLEO	PT Sariguna Primatirta Tbk	Rp 478.844.867.693	Rp 766.299.436.026	0,62	62%
15	CLPI	Colorpak Indonesia Tbk	Rp 220.594.578.035	Rp 470.917.653.268	0,47	47%
16	DFAM	PT Dafam Property Indonesia Tbk	Rp 239.243.757.049	Rp 94.246.304.804	2,54	254%
17	DIVA	PT Distribusi Voucher Nusantara Tbk	Rp 263.579.366.430	Rp 824.382.657.509	0,32	32%
18	DNET	PT Indoritel Makmur Internasional Tbk	Rp 5.949.260.469.655	Rp 9.535.082.452.830	0,62	62%
19	DUCK	PT Jaya Bersama Indo Tbk	Rp 553.671.914.960	Rp 902.343.395.533	0,61	61%
20	DVLA	Darya-Varia Laboratoria Tbk	Rp 523.881.726.000	Rp 1.306.078.988.000	0,40	40%
21	EKAD	Ekadharna International Tbk	Rp 115.690.798.743	Rp 852.543.550.822	0,14	14%
22	ELSA	Elmusu Tbk	Rp 3.228.339.000.000	Rp 3.576.698.000.000	0,90	90%
23	FAST	PT Fast Food Indonesia Tbk	Rp 1.745.112.819.000	Rp 1.659.572.605.000	1,05	105%
24	GEMA	Gema Grahasarana Tbk	Rp 553.754.286.838	Rp 408.270.862.423	1,36	136%
25	GGRM	Gudang Garam Tbk	Rp 27.716.516.000.000	Rp 50.930.758.000.000	0,54	54%
26	GHON	PT Gihon Telekomunikasi Indonesia Tbk	Rp 130.124.612.000	Rp 601.308.625.000	0,22	22%
27	GJTL	Gajah Tunggal Tbk	Rp 12.620.444.000.000	Rp 18.856.075.000.000	0,67	67%
28	GPRA	Perdana Capura Prima Tbk	Rp 573.167.523.724	Rp 1.132.751.463.041	0,51	51%
29	HEAL	PT Medikaloka Hermina Tbk	Rp 2.283.353.000.000	Rp 2.764.434.000.000	0,83	83%
30	HELI	PT Jaya Trishindo Tbk	Rp 67.743.589.307	Rp 125.455.393.965	0,54	54%
31	HITS	Humpuss Intermoda Transportasi Tbk	Rp 1.958.797.819.669	Rp 874.890.142.309	2,24	224%
32	HKMU	PT HK Metals Utama Tbk	Rp 895.305.652.040	Rp 718.029.120.594	1,25	125%
33	HMSP	PT Hanjaya Mandala Sampoerna Tbk	Rp 15.223.076.000.000	Rp 35.679.730.000.000	0,43	43%
34	HOKI	PT Buyung Poetra Sembada Tbk	Rp 207.108.590.481	Rp 641.567.444.819	0,32	32%
35	ICBP	Indofood CBP Sukses Makmur Tbk	Rp 12.038.210.000.000	Rp 26.671.104.000.000	0,45	45%
36	ICON	Island Concepts Indonesia Tbk	Rp 129.953.534.558	Rp 239.118.083.215	0,54	54%
37	IGAR	Champion Pacific Indonesia Tbk	Rp 80.669.409.164	Rp 536.925.371.505	0,15	15%
38	IMAS	Indomobil Sukses Internasional Tbk	Rp 35.290.524.968.923	Rp 9.408.137.619.709	3,75	375%
39	INDF	Indofood Sukses Makmur Tbk	Rp 41.996.071.000.000	Rp 54.202.488.000.000	0,77	77%
40	INPP	Indonesian Paradise Property Tbk	Rp 1.658.261.945.713	Rp 6.331.642.923.244	0,26	26%
41	INTP	Indocement Tunggal Prakarsa Tbk	Rp 4.627.488.000.000	Rp 23.080.261.000.000	0,20	20%
42	ISSP	PT Steel Pipe Industry of Indonesia Tbk	Rp 3.325.841.000.000	Rp 3.098.666.000.000	1,07	107%
43	JECC	Jembo Cable Company Tbk	Rp 1.132.622.125.000	Rp 756.131.725.000	1,50	150%
44	JSMR	PT Jasa Marga Tbk	Rp 76.493.833.000.000	Rp 23.185.737.000.000	3,30	330%
45	JTPE	Jasindo Tiga Perkasa Tbk	Rp 406.866.280.932	Rp 745.830.245.709	0,55	55%
46	KBLI	KMI Wire and Cable Tbk	Rp 1.174.014.083.315	Rp 2.382.460.627.722	0,49	49%

47	KIJA	Kawasan Industri Jababeka Tbk	Rp 5.877.596.349.996	Rp 6.307.015.229.316	0,93	93%
48	KINO	PT Kino Indonesia Tbk	Rp 1.992.902.779.331	Rp 2.702.862.179.552	0,74	74%
49	KLBF	Kalbe Farma Tbk	Rp 3.559.144.386.553	Rp 16.705.582.476.031	0,21	21%
50	LPPF	Matahari Department Store Tbk	Rp 3.086.283.000.000	Rp 1.746.627.000.000	1,77	177%
51	MARK	PT Mark Dynamics Indonesia Tbk.	Rp 142.230.988.429	Rp 299.023.079.312	0,48	48%
52	MDLN	PT Modernland Realty Tbk.	Rp 8.875.086.191.890	Rp 7.250.471.675.593	1,22	122%
53	MFMI	Multifiling Mitra Indonesia Tbk	Rp 184.958.018.380	Rp 236.944.495.547	0,78	78%
54	MICE	Multi Indocitra Tbk	Rp 360.615.167.428	Rp 678.855.033.425	0,53	53%
55	MIDI	Midi Utama Indonesia Tbk	Rp 3.769.310.000.000	Rp 1.220.999.000.000	3,09	309%
56	MIKA	PT Mitra Keluarga Karyasehat Tbk.	Rp 783.434.418.324	Rp 4.792.650.989.851	0,16	16%
57	MLPT	PT Multipolar Technology Tbk.	Rp 1.127.712.000.000	Rp 978.574.000.000	1,15	115%
58	MNCN	Media Nusantara Citra Tbk	Rp 5.310.928.000.000	Rp 12.525.502.000.000	0,42	42%
59	MTDL	Metrodata Electronics Tbk	Rp 2.582.422.000.000	Rp 3.042.855.000.000	0,85	85%
60	MYOR	Mayora Indah Tbk	Rp 9.137.978.611.155	Rp 9.899.940.195.318	0,92	92%
61	PJAA	Pembangunan Jaya Ancol Tbk	Rp 1.945.232.867.688	Rp 2.150.682.077.460	0,90	90%
62	PPRE	PT PP Presisi Tbk.	Rp 4.598.782.774.693	Rp 3.162.080.634.727	1,45	145%
63	PWON	Pakuwon Jati Tbk	Rp 7.999.510.286.000	Rp 18.095.643.057.000	0,44	44%
64	RALS	Ramayana Lestari Sentosa Tbk	Rp 1.480.893.000.000	Rp 4.168.930.000.000	0,36	36%
65	RANC	Supra Boga Lestari Tbk	Rp 404.693.066.101	Rp 547.803.234.745	0,74	74%
66	ROTI	PT Nippon Indosari Corpindo Tbk	Rp 1.589.486.465.854	Rp 2.431.907.453.426	0,65	65%
67	RUIS	Radiant Utama Interinco Tbk	Rp 818.355.397.777	Rp 3.092.587.379.097	0,26	26%
68	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	Rp 1.259.634.682.555	Rp 3.141.020.945.591	0,40	40%
69	SCMA	Surya Citra Media Tbk	Rp 1.228.125.546.000	Rp 5.488.598.527.000	0,22	22%
70	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	Rp 472.191.000.000	Rp 3.064.707.000.000	0,15	15%
71	SKLT	Sekar Laut Tbk	Rp 410.463.595.860	Rp 380.381.947.966	1,08	108%
72	SMBR	PT Semen Baturaja (Persero) Tbk	Rp 2.088.977.112.000	Rp 3.482.293.092.000	0,60	60%
73	SMCB	PT Solusi Bangun Indonesia Tbk	Rp 12.584.886.000.000	Rp 6.982.612.000.000	1,80	180%
74	SMGR	Semen Indonesia (Persero) Tbk	Rp 43.915.143.000.000	Rp 33.891.924.000.000	1,30	130%
75	SMRA	PT Summarecon Agung Tbk	Rp 14.990.297.354.000	Rp 9.451.359.922.000	1,59	159%
76	SMSM	Selamat Sempurna Tbk	Rp 664.678.000.000	Rp 2.442.303.000.000	0,27	27%
77	SPMA	Suparma Tbk	Rp 994.592.156.971	Rp 1.377.538.593.804	0,72	72%
78	SREL	PT Sri Rejeki Isman Tbk	Rp 966.583.046.000	Rp 592.668.709.000	1,63	163%
79	SRSN	Indo Acidatama Tbk	Rp 264.646.295.000	Rp 514.600.563.000	0,51	51%
80	SSIA	PT Surya Semesta Internusa Tbk	Rp 3.614.266.973.106	Rp 4.478.179.841.864	0,81	81%
81	SSMS	PT Sawit Sumbermas Sarana Tbk.	Rp 7.776.637.385.000	Rp 4.068.567.272.000	1,91	191%
82	STAR	PT Buana Artha Anugerah Tbk.	Rp 89.794.451.847	Rp 490.018.704.992	0,18	18%
83	STTP	PT Siantar Top Tbk	Rp 733.556.075.974	Rp 2.148.007.007.980	0,34	34%
84	SWAT	PT Sriwahana Adityakarta Tbk.	Rp 251.115.612.443	Rp 354.572.472.079	0,71	71%
85	TALF	Tunas Alfin Tbk	Rp 320.791.518	Rp 1.008.291.258.921	0,00	0%
86	TBIG	PT Tower Bersama Infrastructure Tbk	Rp 25.348.426.000.000	Rp 5.523.284.000.000	4,59	459%
87	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.	Rp 103.958.000.000.000	Rp 117.250.000.000.000	0,89	89%
88	TSPC	Tempo Scan Pacifik Tbk	Rp 2.581.733.610.850	Rp 5.791.035.969.893	0,45	45%
89	ULTJ	Ultra Jaya Milk Industry Tbk	Rp 953.283.000.000	Rp 5.655.139.000.000	0,17	17%
90	UNIT	Nusantara Inti Corpora Tbk	Rp 171.001.165.161	Rp 246.734.101.429	0,69	69%
91	WIKA	PT Wijaya Karya (Persero) Tbk	Rp 42.895.114.167.000	Rp 19.215.732.987.000	2,23	223%
92	WTON	Wijaya Karya Beton	Rp 6.829.449.147.200	Rp 3.508.445.940.007	1,95	195%
MEAN					0,93	0,93
MAX					4,59	4,59
MIN					0,00	0,00

**Lampiran 5**  
**Hasil Perhitungan Size**

NO	KODE	NAMA PERUSAHAAN	TOTAL ASET (2019)	SIZE
1	ADHI	PT. Adhi Karya (Persero) Tbk	Rp 36.515.833.214.549	31,23
2	ARNA	PT Arwana Citramulia Tbk	Rp 1.799.137.069.343	28,22
3	ASRI	PT. Alam Sutera Realty Tbk	Rp 21.894.272.005.000	30,72
4	AUTO	Astra Otoparts Tbk	Rp 16.015.709.000.000	30,40
5	BLTZ	PT Graha Layar Prima Tbk	Rp 1.917.317.968.000	28,28
6	BMTR	PT Global Mediacom Tbk	Rp 30.154.793.000.000	31,04
7	BPII	PT Batavia Prosperindo Internasional Tbk	Rp 2.695.471.913.420	28,62
8	BSDE	PT Bumi Serpong Damai Tbk	Rp 54.444.849.000.000	31,63
9	BUKK	Bukaka Teknik Utama Tbk	Rp 4.636.534.410.000	29,16
10	BUDI	PT Budi Starch & Sweetener Tbk	Rp 2.999.767.000.000	28,73
11	BULL	PT Buana Lintas Lautan Tbk	Rp 550.843.358.000	27,03
12	CAMP	PT Campina Ice Cream Industry Tbk	Rp 1.057.529.235.985	27,69
13	CEKA	PT Wilmar Cahaya Indonesia Tbk	Rp 1.393.079.542.074	27,96
14	CLEO	PT Sariguna Primatirta Tbk	Rp 1.245.144.303.719	27,85
15	CLPI	Colorpak Indonesia Tbk	Rp 691.512.231.303	27,26
16	DFAM	PT Dafam Property Indonesia Tbk	Rp 333.490.061.853	26,53
17	DIVA	PT Distribusi Voucher Nusantara Tbk	Rp 1.087.962.023.939	27,72
18	DNET	PT Indoritel Makmur Internasional Tbk	Rp 15.484.342.922.485	30,37
19	DUCK	PT Jaya Bersama Indo Tbk	Rp 1.456.015.310.493	28,01
20	DVLA	Darya-Varia Laboratoria Tbk	Rp 1.829.960.714.000	28,24
21	EKAD	Ekadharma International Tbk	Rp 968.234.349.565	27,60
22	ELSA	Elusa Tbk	Rp 6.805.037.000.000	29,55
23	FAST	PT Fast Food Indonesia Tbk	Rp 3.404.685.424.000	28,86
24	GEMA	Gema Grahasarana Tbk	Rp 962.025.149.261	27,59
25	GGRM	Gudang Garam Tbk	Rp 78.647.274.000.000	32,00
26	GHON	PT Gihon Telekomunikasi Indonesia Tbk	Rp 740.433.237.000	27,33
27	GJTL	Gajah Tunggal Tbk	Rp 18.856.075.000.000	30,57
28	GPRA	Perdana Gapura Prima Tbk	Rp 1.705.918.986.765	28,17
29	HEAL	PT Medikaloka Hermina Tbk	Rp 5.047.787.000.000	29,25
30	HELI	PT Jaya Trishindo Tbk	Rp 193.198.983.272	25,99
31	HITS	Humpuss Intermoda Transportasi Tbk	Rp 2.833.687.961.978	28,67
32	HKMU	PT HK Metals Utama Tbk	Rp 1.867.673.930.520	28,26
33	HMSP	PT Hanjaya Mandala Sampoerna Tbk	Rp 50.902.806.000.000	31,56
34	HOKI	PT Buyung Poetra Sembada Tbk	Rp 848.676.035.300	27,47
35	ICBP	Indofood CBP Sukses Makmur Tbk	Rp 38.709.314.000.000	31,29
36	ICON	Island Concepts Indonesia Tbk	Rp 369.071.617.773	26,63
37	IGAR	Champion Pacific Indonesia Tbk	Rp 617.594.780.669	27,15
38	IMAS	Indomobil Sukses Internasional Tbk	Rp 44.698.662.588.632	31,43
39	INDF	Indofood Sukses Makmur Tbk	Rp 96.198.559.000.000	32,20
40	INPP	Indonesian Paradise Property Tbk	Rp 7.989.904.868.957	29,71
41	INTP	Indocement Tunggal Prakarsa Tbk	Rp 27.707.749.000.000	30,95
42	ISSP	PT Steel Pipe Industry of Indonesia Tbk	Rp 6.424.507.000.000	29,49
43	JECC	Jembo Cable Company Tbk	Rp 1.888.753.850.000	28,27
44	JSMR	PT Jasa Marga Tbk	Rp 99.679.570.000.000	32,23
45	JTPE	Jasuindo Tiga Perkasa Tbk	Rp 1.152.696.526.641	27,77
46	KBLI	KMI Wire and Cable Tbk	Rp 3.556.474.711.037	28,90



47	KIJA	Kawasan Industri Jababeka Tbk	Rp	12.184.611.579.312	30,13
48	KINO	PT Kino Indonesia Tbk	Rp	4.695.764.958.883	29,18
49	KLBF	Kalbe Farma Tbk	Rp	20.264.726.862.584	30,64
50	LPPF	Matahari Department Store Tbk	Rp	4.832.910.000.000	29,21
51	MARK	PT Mark Dynamics Indonesia Tbk.	Rp	441.254.067.741	26,81
52	MDLN	PT Modernland Realty Tbk.	Rp	16.125.557.867.483	30,41
53	MFMI	Multifiling Mitra Indonesia Tbk	Rp	421.902.495.547	26,77
54	MICE	Multi Indocitra Tbk	Rp	1.039.470.200.853	27,67
55	MIDI	Midi Utama Indonesia Tbk	Rp	4.990.309.000.000	29,24
56	MIKA	PT Mitra Keluarga Karyasehat Tbk.	Rp	5.576.085.408.175	29,35
57	MLPT	PT Multipolar Technology Tbk.	Rp	2.106.286.000.000	28,38
58	MNCN	Media Nusantara Citra Tbk	Rp	17.836.430.000.000	30,51
59	MTDL	Metrodata Electronics Tbk	Rp	5.625.277.000.000	29,36
60	MYOR	Mayora Indah Tbk	Rp	19.037.918.806.473	30,58
61	PJAA	Pembangunan Jaya Ancol Tbk	Rp	4.095.914.945.148	29,04
62	PPRE	PT PP Presisi Tbk.	Rp	7.760.863.409.420	29,68
63	PWON	Pakuwon Jati Tbk	Rp	26.095.153.343.000	30,89
64	RALS	Ramayana Lestari Sentosa Tbk	Rp	5.649.823.000.000	29,36
65	RANC	Supra Boga Lestari Tbk	Rp	952.496.300.846	27,58
66	ROTI	PT Nippon Indosari Corpindo Tbk	Rp	4.602.083.844.951	29,16
67	RUIS	Radiant Utama Interinsco Tbk	Rp	1.251.357.407.016	27,86
68	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	Rp	4.400.655.628.146	29,11
69	SCMA	Surya Citra Media Tbk	Rp	6.716.724.073.000	29,54
70	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	Rp	3.536.898.000.000	28,89
71	SKLT	Sekar Laut Tbk	Rp	790.845.543.826	27,40
72	SMBR	PT Semen Baturaja (Persero) Tbk	Rp	5.571.270.204.000	29,35
73	SMCB	PT Solusi Bangun Indonesia Tbk	Rp	19.567.498.000.000	30,60
74	SMGR	Semen Indonesia (Persero) Tbk	Rp	79.807.067.000.000	32,01
75	SMRA	PT Summarecon Agung Tbk	Rp	24.441.657.276.000	30,83
76	SMSM	Selamat Sempurna Tbk	Rp	2.372.130.750.775	28,49
77	SPMA	Suparma Tbk	Rp	2.372.130.750.775	28,49
78	SRIL	PT Sri Rejeki Isman Tbk	Rp	1.559.251.755.000	28,08
79	SRSN	Indo Acidatama Tbk	Rp	42.829.128.000	24,48
80	SSIA	PT Surya Semesta Internusa Tbk	Rp	8.092.446.814.970	29,72
81	SSMS	PT Sawit Sumbermas Sarana Tbk.	Rp	11.845.204.657.000	30,10
82	STAR	PT Buana Artha Anugerah Tbk.	Rp	579.813.156.839	27,09
83	STTP	PT Siantar Top Tbk	Rp	2.881.563.083.954	28,69
84	SWAT	PT Sriwahana Adityakarta Tbk.	Rp	605.688.084.522	27,13
85	TALF	Tunas Alfin Tbk	Rp	1.329.083.050.439	27,92
86	TBIG	PT Tower Bersama Infrastructure Tbk	Rp	30.871.710.000.000	31,06
87	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.	Rp	221.208.000.000.000	33,03
88	TSPC	Tempo Scan Pacifik Tbk	Rp	8.372.769.580.743	29,76
89	ULTJ	Ultra Jaya Milk Industry Tbk	Rp	6.608.422.000.000	29,52
90	UNIT	Nusantara Inti Corpora Tbk	Rp	417.735.266.590	26,76
91	WIKA	PT Wijaya Karya (Persero) Tbk	Rp	62.110.847.154.000	31,76
92	WTON	Wijaya Karya Beton	Rp	10.337.895.087.207	29,97
MEAN			Rp	15.032.676.824.226	29,10
MAX			Rp	221.208.000.000.000	33,03
MIN			Rp	42.829.128.000	24,48

## Lampiran 6 Hasil Perhitungan ROA

NO	KODE	NAMA PERUSAHAAN	2019		ROA	100%
			LABA BERSIH	TOTAL ASET		
1	ADHI	PT. Adhi Karya (Persero) Tbk	Rp 665.048.421.529	Rp 36.515.833.214.549	0,02	2%
2	ARNA	PT Arwana Citramulia Tbk	Rp 217.675.239.509	Rp 1.799.137.069.343	0,12	12%
3	ASRI	PT. Alam Sutera Realty Tbk	Rp 1.012.947.312.000	Rp 21.894.272.005.000	0,05	5%
4	AUTO	Astra Otoparts Tbk	Rp 816.971.000.000	Rp 16.015.709.000.000	0,05	5%
5	BLTZ	PT Graha Layar Prima Tbk	Rp 83.346.133.000	Rp 1.917.317.968.000	0,04	4%
6	BMTR	PT Global Mediacom Tbk	Rp 2.317.437.000.000	Rp 30.154.793.000.000	0,08	8%
7	BPII	PT Batavia Prosperindo Internasional Tbk	Rp 154.741.753.161	Rp 2.695.471.913.420	0,06	6%
8	BSDE	PT Bumi Serpong Damai Tbk	Rp 3.130.076.000.000	Rp 54.444.849.000.000	0,06	6%
9	BUKK	Bukaka Teknik Utama Tbk	Rp 494.274.373.000	Rp 4.636.534.410.000	0,11	11%
10	BUDI	PT Budi Starch & Sweetener Tbk	Rp 64.021.000.000	Rp 2.999.767.000.000	0,02	2%
11	BULL	PT Buana Lintas Lautan Tbk	Rp 36.231.157.000	Rp 550.843.358.000	0,07	7%
12	CAMP	PT Campina Ice Cream Industry Tbk	Rp 74.981.135.207	Rp 1.057.529.235.985	0,07	7%
13	CEKA	PT Wilmar Cahaya Indonesia Tbk	Rp 215.459.200.242	Rp 1.393.079.542.074	0,15	15%
14	CLEO	PT Sariguna Primatirta Tbk	Rp 130.756.461.708	Rp 1.245.144.303.719	0,11	11%
15	CLPI	Colorpak Indonesia Tbk	Rp 36.143.042.190	Rp 691.512.231.303	0,05	5%
16	DFAM	PT Dalam Property Indonesia Tbk	Rp 6.855.054.631	Rp 333.490.061.853	0,02	2%
17	DIVA	PT Distribusi Voucher Nusantara Tbk	Rp 98.389.349.094	Rp 1.087.962.023.939	0,09	9%
18	DNET	PT Indoritel Makmur Internasional Tbk	Rp 519.144.061.565	Rp 15.484.342.922.485	0,03	3%
19	DUCK	PT Jaya Bersama Indo Tbk	Rp 150.338.701.263	Rp 1.456.015.310.493	0,10	10%
20	DVLA	Darya-Varia Laboratoria Tbk	Rp 221.783.249.000	Rp 1.829.960.714.000	0,12	12%
21	EKAD	Ekadharna International Tbk	Rp 77.402.572.552	Rp 968.234.349.565	0,08	8%
22	ELSA	Elmusa Tbk	Rp 356.477.000.000	Rp 6.805.037.000.000	0,05	5%
23	FAST	PT Fast Food Indonesia Tbk	Rp 241.547.936.000	Rp 3.404.685.424.000	0,07	7%
24	GEMA	Gema Grahasarana Tbk	Rp 32.133.014.664	Rp 962.025.149.261	0,03	3%
25	GGRM	Gudang Garam Tbk	Rp 10.880.704.000.000	Rp 78.647.274.000.000	0,14	14%
26	GHON	PT Gihon Telekomunikasi Indonesia Tbk	Rp 63.509.234.000	Rp 740.433.237.000	0,09	9%
27	GJTL	Gajah Tunggal Tbk	Rp 269.107.000.000	Rp 18.856.075.000.000	0,01	1%
28	GPRA	Perdana Gapura Prima Tbk	Rp 55.222.657.634	Rp 1.705.918.986.765	0,03	3%
29	HEAL	PT Medikaloka Hermina Tbk	Rp 343.920.000.000	Rp 5.047.787.000.000	0,07	7%
30	HELI	PT Jaya Trishindo Tbk	Rp 22.186.962.539	Rp 193.198.983.272	0,11	11%
31	HITS	Humpuss Intermoda Transportasi Tbk	Rp 182.689.430.279	Rp 2.833.687.961.978	0,06	6%
32	HKMU	PT HK Metals Utama Tbk	Rp 89.226.320.925	Rp 1.867.673.930.520	0,05	5%
33	HMSP	PT Hanjaya Mandala Samporna Tbk	Rp 13.721.513.000.000	Rp 50.902.806.000.000	0,27	27%
34	HOKI	PT Buyung Poetra Sembada Tbk	Rp 103.723.133.972	Rp 848.676.035.300	0,12	12%
35	ICBP	Indofood CBP Sukses Makmur Tbk	Rp 5.360.029.000.000	Rp 38.709.314.000.000	0,14	14%
36	ICON	Island Concepts Indonesia Tbk	Rp 36.305.549.142	Rp 369.071.617.773	0,10	10%
37	IGAR	Champion Pacific Indonesia Tbk	Rp 60.836.752.751	Rp 617.594.780.669	0,10	10%
38	IMAS	Indomobil Sukses Internasional Tbk	Rp 155.830.717.982	Rp 44.698.662.588.632	0,00	0%
39	INDF	Indofood Sukses Makmur Tbk	Rp 5.902.729.000.000	Rp 96.198.559.000.000	0,06	6%
40	INPP	Indonesian Paradise Property Tbk	Rp 2.081.142.336.348	Rp 7.989.904.868.957	0,26	26%
41	INTP	Indocement Tunggal Prakarsa Tbk	Rp 1.835.305.000.000	Rp 27.707.749.000.000	0,07	7%
42	ISSP	PT Steel Pipe Industry of Indonesia Tbk	Rp 185.694.000.000	Rp 6.424.507.000.000	0,03	3%
43	JECC	Jembo Cable Company Tbk	Rp 96.163.296.000	Rp 1.888.753.850.000	0,05	5%
44	JSMR	PT Jasa Marga Tbk	Rp 2.073.888.000.000	Rp 99.679.570.000.000	0,02	2%
45	JTPE	Jasindo Tiga Perkasa Tbk	Rp 182.442.649.410	Rp 1.152.696.526.641	0,16	16%
46	KBLI	KMI Wire and Cable Tbk	Rp 394.950.161.188	Rp 3.556.474.711.037	0,11	11%

47	KIJA	Kawasan Industri Jababeka Tbk	Rp 141.140.307.058	Rp 12.184.611.579.312	<b>0,01</b>	1%
48	KINO	PT Kino Indonesia Tbk	Rp 515.603.339.649	Rp 4.695.764.958.883	<b>0,11</b>	11%
49	KLBF	Kalbe Farma Tbk	Rp 2.537.601.823.645	Rp 20.264.726.862.584	<b>0,13</b>	13%
50	LPPF	Matahari Department Store Tbk	Rp 1.366.884.000.000	Rp 4.832.910.000.000	<b>0,28</b>	28%
51	MARK	PT Mark Dynamics Indonesia Tbk.	Rp 87.885.211.526	Rp 441.254.067.741	<b>0,20</b>	20%
52	MDLN	PT Modernland Realty Tbk.	Rp 409.602.777.858	Rp 16.125.557.867.483	<b>0,03</b>	3%
53	MFMI	Multifiling Mitra Indonesia Tbk	Rp 133.446.664.847	Rp 421.902.495.547	<b>0,32</b>	32%
54	MICE	Multi Indocitra Tbk	Rp 34.333.566.183	Rp 1.039.470.200.853	<b>0,03</b>	3%
55	MIDI	Midi Utama Indonesia Tbk	Rp 203.070.000.000	Rp 4.990.309.000.000	<b>0,04</b>	4%
56	MIKA	PT Mitra Keluarga Karyasehat Tbk.	Rp 791.419.176.854	Rp 5.576.085.408.175	<b>0,14</b>	14%
57	MLPT	PT Multipolar Technology Tbk.	Rp 125.178.000.000	Rp 2.106.286.000.000	<b>0,06</b>	6%
58	MNCN	Media Nusantara Citra Tbk	Rp 2.352.529.000.000	Rp 17.836.430.000.000	<b>0,13</b>	13%
59	MTDL	Metrodata Electronics Tbk	Rp 535.110.000.000	Rp 5.625.277.000.000	<b>0,10</b>	10%
60	MYOR	Mayora Indah Tbk	Rp 2.039.404.206.764	Rp 19.037.918.806.473	<b>0,11</b>	11%
61	PJAA	Pembangunan Jaya Ancol Tbk	Rp 233.034.221.183	Rp 4.095.914.945.148	<b>0,06</b>	6%
62	PPRE	PT PP Presisi Tbk.	Rp 439.252.263.108	Rp 7.760.863.409.420	<b>0,06</b>	6%
63	PWON	Pakuwon Jati Tbk	Rp 3.239.796.227.000	Rp 26.095.153.343.000	<b>0,12</b>	12%
64	RAIS	Ramayana Lestari Sentosa Tbk	Rp 647.898.000.000	Rp 5.649.823.000.000	<b>0,11</b>	11%
65	RANC	Supra Boga Lestari Tbk	Rp 55.464.434.251	Rp 952.496.300.846	<b>0,06</b>	6%
66	ROTI	PT Nippon Indosari Corpindo Tbk	Rp 236.518.557.420	Rp 4.602.083.844.951	<b>0,05</b>	5%
67	RUIS	Radiant Utama Intereisco Tbk	Rp 33.086.271.543	Rp 1.251.357.407.016	<b>0,03</b>	3%
68	SCCO	PT Supreme Cable Manufacturing & Commerce Tbk	Rp 303.593.922.231	Rp 4.400.655.628.146	<b>0,07</b>	7%
69	SCMA	Surya Citra Media Tbk	Rp 1.051.164.602.000	Rp 6.716.724.073.000	<b>0,16</b>	16%
70	SIDO	PT Industri Jamu Dan Farmasi Sido Muncul Tbk	Rp 807.689.000.000	Rp 3.536.898.000.000	<b>0,23</b>	23%
71	SKLT	Sekar Laut Tbk	Rp 44.943.627.900	Rp 790.845.543.826	<b>0,06</b>	6%
72	SMBR	PT Semen Baturaja (Persero) Tbk	Rp 30.073.855.000	Rp 5.571.270.204.000	<b>0,01</b>	1%
73	SMCB	PT Solusi Bangun Indonesia Tbk	Rp 499.052.000.000	Rp 19.567.498.000.000	<b>0,03</b>	3%
74	SMGR	Semen Indonesia (Persero) Tbk	Rp 2.371.233.000.000	Rp 79.807.067.000.000	<b>0,03</b>	3%
75	SMRA	PT Summarecon Agung Tbk	Rp 613.020.426.000	Rp 24.441.657.276.000	<b>0,03</b>	3%
76	SMSM	Selamat Sempurna Tbk	Rp 638.676.000.000	Rp 3.106.981.000.000	<b>0,21</b>	21%
77	SPMA	Suparma Tbk	Rp 131.005.670.940	Rp 2.372.130.750.775	<b>0,06</b>	6%
78	SRIL	PT Sri Rejeki Isman Tbk	Rp 87.652.548.000	Rp 1.559.251.755.000	<b>0,06</b>	6%
79	SRSN	Indo Acidatama Tbk	Rp 42.829.128.000	Rp 779.246.858.000	<b>0,05</b>	5%
80	SSIA	PT Surya Semesta Internusa Tbk	Rp 136.311.060.539	Rp 8.092.446.814.970	<b>0,02</b>	2%
81	SSMS	PT Sawit Sumbermas Sarana Tbk.	Rp 12.081.959.000	Rp 11.845.204.657.000	<b>0,00</b>	0%
82	STAR	PT Buana Artha Anugerah Tbk.	Rp 1.951.111.404	Rp 579.813.156.839	<b>0,00</b>	0%
83	STTP	PT Siantar Top Tbk	Rp 482.590.522.840	Rp 2.881.563.083.954	<b>0,17</b>	17%
84	SWAT	PT Sriwahana Adityakarta Tbk.	Rp 3.102.078.183	Rp 605.688.084.522	<b>0,01</b>	1%
85	TALF	Tunas Alfin Tbk	Rp 27.456.246.966	Rp 1.329.083.050.439	<b>0,02</b>	2%
86	TBIG	PT Tower Bersama Infrastructure Tbk	Rp 866.121.000.000	Rp 30.871.710.000.000	<b>0,03</b>	3%
87	TLKM	PT Telekomunikasi Indonesia (Persero) Tbk.	Rp 27.592.000.000.000	Rp 221.208.000.000.000	<b>0,12</b>	12%
88	TSPC	Tempo Scan Pacifik Tbk	Rp 595.154.912.874	Rp 8.372.769.580.743	<b>0,07</b>	7%
89	ULTJ	Ultra Jaya Milk Industry Tbk	Rp 1.035.865.000.000	Rp 6.608.422.000.000	<b>0,16</b>	16%
90	UNIT	Nusantara Inti Corpora Tbk	Rp 676.975.255	Rp 417.735.266.590	<b>0,00</b>	0%
91	WIKA	PT Wijaya Karya (Persero) Tbk	Rp 2.621.015.140.000	Rp 62.110.847.154.000	<b>0,04</b>	4%
92	WTON	Wijaya Karya Beton	Rp 510.711.733.403	Rp 10.337.895.097.207	<b>0,05</b>	5%
<b>MEAN</b>					<b>0,08</b>	<b>0,08</b>
<b>MAX</b>					<b>0,32</b>	<b>0,32</b>
<b>MIN</b>					<b>0,00</b>	<b>0,00</b>

**Lampiran 7**  
**Hasil Perhitungan Konservatisme Akuntansi**

NO	KODE	LABA BERSIH (NET INCOME)	BEBAN PENYUSUTAN (DEP)	ARUS KAS DARI OPERASI (CFO)	HASIL	TOTAL AKTIVA	-1	CONACC
1	ADHI	Rp 665.048.421.529	Rp 176.539.048.034	Rp 496.197.490.895	Rp 345.389.978.668	Rp 36.515.833.214.549	-1	-0,01
2	ARNA	Rp 217.675.239.509	Rp 110.773.494.673	Rp 368.988.791.699	Rp (40.540.057.517)	Rp 1.799.137.069.343	-1	0,02
3	ASRI	Rp 1.012.947.312.000	Rp 62.529.717.000	Rp 1.690.471.159.000	Rp (614.994.130.000)	Rp 21.894.272.005.000	-1	0,03
4	AUTO	Rp 816.971.000.000	Rp 445.041.000.000	Rp 1.072.057.000.000	Rp 189.955.000.000	Rp 16.015.709.000.000	-1	-0,01
5	BLTZ	Rp 83.346.133.000	Rp 3.219.906.000	Rp 257.295.892.000	Rp (170.729.853.000)	Rp 1.917.317.968.000	-1	0,09
6	BMTR	Rp 2.317.437.000.000	Rp 1.529.125.000.000	Rp 3.987.313.000.000	Rp (140.751.000.000)	Rp 30.154.793.000.000	-1	0,00
7	BPII	Rp 154.741.753.161	Rp 66.012.699.832	Rp 163.324.215.769	Rp 57.430.237.224	Rp 2.695.471.913.420	-1	-0,02
8	BSDE	Rp 3.130.076.000.000	Rp 92.552.629.253	Rp 2.016.997.906.940	Rp 1.205.630.722.313	Rp 54.444.849.000.000	-1	-0,02
9	BUKK	Rp 494.274.373.000	Rp 133.676.710.000	Rp 359.854.337.000	Rp 268.096.746.000	Rp 4.636.534.410.000	-1	-0,06
10	BUDI	Rp 64.021.000.000	Rp 171.879.000.000	Rp 271.140.000.000	Rp (35.240.000.000)	Rp 2.999.767.000.000	-1	0,01
11	BULL	Rp 36.231.157.000	Rp 20.174.503.000	Rp 40.964.065.000	Rp 15.441.595.000	Rp 550.843.358.000	-1	-0,03
12	CAMP	Rp 74.981.135.207	Rp 72.966.470.987	Rp 167.996.407.942	Rp (20.048.801.748)	Rp 1.057.529.235.985	-1	0,02
13	CEKA	Rp 215.459.200.242	Rp 23.482.658.129	Rp 453.147.999.966	Rp (214.206.141.595)	Rp 1.393.079.542.074	-1	0,15
14	CLEO	Rp 130.756.461.708	Rp 56.880.765.141	Rp 198.145.077.505	Rp (10.507.850.656)	Rp 1.245.144.303.719	-1	0,01
15	CLPI	Rp 36.143.042.190	Rp 10.756.836.169	Rp 5.606.898.827	Rp 41.292.979.532	Rp 691.512.231.303	-1	-0,06
16	DFAM	Rp 6.855.054.631	Rp 1.043.834.466	Rp 21.765.555.957	Rp (13.866.666.860)	Rp 333.490.061.853	-1	0,04
17	DIVA	Rp 98.389.349.094	Rp 3.746.905.462	Rp (65.248.530.236)	Rp 167.384.784.792	Rp 1.087.962.023.939	-1	-0,15
18	DNET	Rp 519.144.061.565	Rp 138.905.992.719	Rp (531.706.155.518)	Rp 1.189.756.209.802	Rp 15.484.342.922.485	-1	-0,08
19	DUCK	Rp 150.338.701.263	Rp 384.395.965.251	Rp 282.782.117.810	Rp 251.952.548.704	Rp 1.456.015.310.493	-1	-0,17
20	DVLA	Rp 221.783.249.000	Rp 51.308.023.000	Rp 272.538.844.000	Rp 552.428.000	Rp 1.829.960.714.000	-1	0,00
21	EKAD	Rp 77.402.572.552	Rp 22.574.962.778	Rp 115.559.223.532	Rp (15.581.688.202)	Rp 968.234.349.565	-1	0,02
22	ELSA	Rp 356.477.000.000	Rp 117.000.000	Rp 575.797.000.000	Rp (219.203.000.000)	Rp 6.805.037.000.000	-1	0,03
23	FAST	Rp 241.547.936.000	Rp 104.305.938.000	Rp 490.681.223.000	Rp (144.827.349.000)	Rp 3.404.685.424.000	-1	0,04
24	GEMA	Rp 32.133.014.664	Rp 13.446.932.457	Rp 137.449.463.262	Rp (91.869.516.141)	Rp 962.025.149.261	-1	0,10
25	GGRM	Rp 10.880.704.000.000	Rp 2.529.574.000.000	Rp 11.174.403.000.000	Rp 2.235.875.000.000	Rp 786.472.740.000.000	-1	0,00
26	GHON	Rp 63.509.234.000	Rp 3.958.474.000	Rp 98.001.328.000	Rp (30.533.620.000)	Rp 740.433.237.000	-1	0,04
27	GJTL	Rp 269.107.000.000	Rp 683.151.000.000	Rp 1.258.371.000.000	Rp (306.113.000.000)	Rp 18.856.075.000.000	-1	0,02
28	GPRA	Rp 55.222.657.634	Rp 4.563.609.353	Rp 2.903.342.268	Rp 56.882.924.719	Rp 1.705.918.986.765	-1	-0,03
29	HEAL	Rp 343.920.000.000	Rp 226.859.000.000	Rp 572.580.000.000	Rp (1.801.000.000)	Rp 5.047.787.000.000	-1	0,00
30	HELI	Rp 22.186.962.539	Rp 10.574.982.378	Rp 28.426.417.328	Rp 4.335.527.589	Rp 193.198.983.272	-1	-0,02
31	HITS	Rp 182.689.430.279	Rp 257.959.341.791	Rp 374.420.140.463	Rp 66.228.631.607	Rp 2.833.687.961.978	-1	-0,02
32	HKMU	Rp 89.226.320.925	Rp 19.057.760.315	Rp (149.771.934.244)	Rp 258.056.015.484	Rp 1.867.673.930.520	-1	-0,14
33	HMSP	Rp 13.721.513.000.000	Rp 1.374.440.000.000	Rp 17.145.967.000.000	Rp (2.050.014.000.000)	Rp 50.902.806.000.000	-1	0,04
34	HOKI	Rp 103.723.133.972	Rp 8.788.417.394	Rp 105.224.199.992	Rp 7.287.351.374	Rp 848.676.035.300	-1	-0,01
35	ICBP	Rp 5.360.029.000.000	Rp 1.026.760.000.000	Rp 7.398.161.000.000	Rp (1.011.372.000.000)	Rp 38.709.314.000.000	-1	0,03
36	ICON	Rp 36.305.549.142	Rp 2.491.770.716	Rp 20.190.393.822	Rp 18.606.926.036	Rp 369.071.617.773	-1	-0,05
37	IGAR	Rp 60.836.752.751	Rp 19.174.431.384	Rp 110.401.909.570	Rp (30.390.725.435)	Rp 617.594.780.669	-1	0,05
38	IMAS	Rp 155.830.717.982	Rp 624.974.737.368	Rp (615.124.627.663)	Rp 1.395.930.083.013	Rp 44.698.662.588.632	-1	-0,03
39	INDP	Rp 5.902.729.000.000	Rp 3.014.292.000.000	Rp 13.344.494.000.000	Rp (4.427.473.000.000)	Rp 96.198.559.000.000	-1	0,05
40	INPP	Rp 2.081.142.336.348	Rp 59.106.326.143	Rp 131.347.984.386	Rp 2.008.900.678.105	Rp 7.989.904.868.957	-1	-0,25
41	INTP	Rp 1.835.305.000.000	Rp 497.000.000	Rp 3.530.772.000.000	Rp (1.694.970.000.000)	Rp 27.707.749.000.000	-1	0,06
42	ISSP	Rp 185.694.000.000	Rp 106.094.000.000	Rp 461.351.000.000	Rp (169.563.000.000)	Rp 6.424.507.000.000	-1	0,03
43	IECC	Rp 96.163.296.000	Rp 36.308.493.000	Rp 179.820.473.000	Rp (47.348.684.000)	Rp 1.888.753.850.000	-1	0,03
44	JSMR	Rp 2.073.888.000.000	Rp 96.833.000.000	Rp 3.404.523.000.000	Rp (1.233.802.000.000)	Rp 99.679.570.000.000	-1	0,01
45	JTPE	Rp 182.442.649.410	Rp 31.514.342.830	Rp 149.142.543.025	Rp 64.814.449.215	Rp 1.152.696.526.641	-1	-0,06
46	KBLI	Rp 394.950.161.188	Rp 100.389.722.027	Rp (35.053.662.077)	Rp 530.393.545.292	Rp 3.556.474.711.037	-1	-0,15

47	KIJA	Rp 141.140.307.058	Rp 163.444.075.461	Rp 371.076.723.360	Rp (66.492.340.841)	Rp 12.184.611.579.312	-1	0,01
48	KINO	Rp 515.603.339.649	Rp 75.798.125.384	Rp 17.379.083.127	Rp 574.022.381.906	Rp 4.695.764.958.883	-1	-0,12
49	KLBF	Rp 2.537.601.823.645	Rp 462.703.779.576	Rp 2.502.968.822.391	Rp 497.336.780.830	Rp 20.264.726.862.584	-1	-0,02
50	LPPF	Rp 1.366.884.000.000	Rp 318.371.000.000	Rp 1.909.218.000.000	Rp (223.963.000.000)	Rp 4.832.910.000.000	-1	0,05
51	MARK	Rp 87.885.211.526	Rp 9.640.964.421	Rp 44.434.687.873	Rp 53.091.488.074	Rp 441.254.067.741	-1	-0,12
52	MDLN	Rp 409.602.777.858	Rp 71.163.138.378	Rp 350.309.192.188	Rp 130.456.724.048	Rp 16.125.557.867.483	-1	-0,01
53	MFMI	Rp 133.446.664.847	Rp 17.719.473.927	Rp 59.605.617.520	Rp 91.560.521.254	Rp 421.902.495.547	-1	-0,22
54	MICE	Rp 34.333.566.183	Rp 20.215.958.044	Rp 19.818.878.540	Rp 34.730.645.687	Rp 1.039.470.200.853	-1	-0,03
55	MIDI	Rp 203.070.000.000	Rp 296.014.000.000	Rp 1.256.434.000.000	Rp (757.350.000.000)	Rp 4.990.309.000.000	-1	0,15
56	MIKA	Rp 791.419.176.854	Rp 160.221.193.086	Rp 894.242.357.918	Rp 57.398.012.022	Rp 5.576.085.408.175	-1	-0,01
57	MLPT	Rp 125.178.000.000	Rp 132.781.000.000	Rp 150.130.000.000	Rp 107.829.000.000	Rp 2.106.286.000.000	-1	-0,05
58	MNCN	Rp 2.352.529.000.000	Rp 424.260.000.000	Rp 1.723.865.000.000	Rp 1.052.924.000.000	Rp 17.836.430.000.000	-1	-0,06
59	MTDL	Rp 535.110.000.000	Rp 21.893.000.000	Rp 174.538.000.000	Rp 382.465.000.000	Rp 5.625.277.000.000	-1	-0,07
60	MYOR	Rp 2.039.404.206.764	Rp 588.189.017.002	Rp 3.303.864.262.122	Rp (676.271.038.356)	Rp 19.037.918.806.473	-1	0,04
61	PJAA	Rp 233.034.221.183	Rp 8.086.962.836	Rp 298.377.278.748	Rp (57.256.094.729)	Rp 4.094.914.945.148	-1	0,01
62	PPRE	Rp 439.253.263.108	Rp 406.764.475.457	Rp 143.310.500.082	Rp 702.707.238.483	Rp 7.760.863.409.420	-1	-0,09
63	PWON	Rp 3.239.796.227.000	Rp 110.111.557.000	Rp 1.770.398.006.000	Rp 1.579.509.778.000	Rp 26.095.153.343.000	-1	-0,06
64	RALS	Rp 647.898.000.000	Rp 180.595.000.000	Rp 1.075.634.000.000	Rp (247.141.000.000)	Rp 5.649.823.000.000	-1	0,04
65	RANC	Rp 55.464.434.251	Rp 53.588.080.018	Rp 84.774.223.458	Rp 24.278.290.811	Rp 952.496.300.846	-1	-0,03
66	ROTI	Rp 236.518.557.420	Rp 159.176.875.553	Rp 479.788.528.325	Rp (84.093.095.352)	Rp 4.602.083.844.951	-1	0,02
67	RUIS	Rp 33.086.271.543	Rp 56.492.210.379	Rp 53.310.529.026	Rp 36.267.952.896	Rp 1.251.357.407.016	-1	-0,03
68	SCCO	Rp 303.593.922.231	Rp 55.140.952.992	Rp 128.284.278.362	Rp 230.450.596.861	Rp 4.400.655.628.146	-1	-0,05
69	SCMA	Rp 1.051.164.602.000	Rp 176.627.584.000	Rp 1.193.085.922.000	Rp 34.706.264.000	Rp 6.716.724.073.000	-1	-0,01
70	SIDO	Rp 807.689.000.000	Rp 86.994.000.000	Rp 836.914.000.000	Rp 57.769.000.000	Rp 3.536.898.000.000	-1	-0,02
71	SKLT	Rp 44.943.627.900	Rp 23.264.795.452	Rp 55.384.490.789	Rp 12.823.932.563	Rp 790.845.543.826	-1	-0,02
72	SMBR	Rp 30.073.855.000	Rp 131.122.558.000	Rp 87.929.949.000	Rp 73.266.464.000	Rp 5.571.270.204.000	-1	-0,01
73	SMCB	Rp 499.052.000.000	Rp 526.453.000.000	Rp (53.247.000.000)	Rp 1.078.752.000.000	Rp 19.567.498.000.000	-1	-0,06
74	SMGR	Rp 2.371.233.000.000	Rp 14.750.000.000	Rp 5.608.931.000.000	Rp (3.222.948.000.000)	Rp 79.807.067.000.000	-1	0,04
75	SMRA	Rp 613.020.426.000	Rp 86.997.358.000	Rp 504.743.778.000	Rp 195.274.006.000	Rp 24.441.657.276.000	-1	-0,01
76	SMSM	Rp 638.676.000.000	Rp 133.582.000.000	Rp 677.867.000.000	Rp 94.391.000.000	Rp 3.106.981.000.000	-1	-0,03
77	SPMA	Rp 131.005.670.940	Rp 89.117.902.195	Rp 112.951.558.986	Rp 107.172.014.149	Rp 2.372.130.750.775	-1	-0,05
78	SRIL	Rp 87.652.548.000	Rp 41.690.500.000	Rp 1.310.368.000	Rp 128.032.680.000	Rp 1.559.251.755.000	-1	-0,08
79	SRSN	Rp 42.829.128.000	Rp 13.753.190.000	Rp 10.927.791.000	Rp 45.654.527.000	Rp 779.246.858.000	-1	-0,06
80	SSIA	Rp 136.311.060.539	Rp 29.217.861.812	Rp (122.618.235.569)	Rp 288.147.157.920	Rp 8.092.446.814.970	-1	-0,04
81	SSMS	Rp 12.081.959.000	Rp 144.190.508.000	Rp 10.739.851.000	Rp 145.532.616.000	Rp 11.845.204.657.000	-1	-0,01
82	STAR	Rp 1.951.111.404	Rp 62.921.073.581	Rp 75.582.953.903	Rp (10.710.768.918)	Rp 579.813.156.839	-1	0,02
83	STTP	Rp 482.590.522.840	Rp 69.769.299.561	Rp 499.922.010.752	Rp 52.437.811.649	Rp 2.881.563.083.954	-1	-0,02
84	SWAT	Rp 3.102.078.183	Rp 14.918.618.655	Rp 17.870.825.296	Rp 149.871.542	Rp 605.688.084.522	-1	0,00
85	TALF	Rp 27.401.453.041	Rp 25.081.962.223	Rp 27.401.453.041	Rp 25.081.962.223	Rp 1.329.083.050.439	-1	-0,02
86	TBIG	Rp 866.121.000.000	Rp 230.559.000.000	Rp 3.691.417.000.000	Rp (2.594.737.000.000)	Rp 30.871.710.000.000	-1	0,08
87	TLKM	Rp 27.592.000.000.000	Rp 23.178.000.000.000	Rp 54.949.000.000.000	Rp (4.179.000.000.000)	Rp 221.208.000.000.000	-1	0,02
88	TSPC	Rp 595.154.912.874	Rp 182.373.244.296	Rp 889.775.270.261	Rp (112.247.113.091)	Rp 8.372.769.580.743	-1	0,01
89	ULTJ	Rp 1.035.865.000.000	Rp 144.736.000.000	Rp 1.096.817.000.000	Rp 83.784.000.000	Rp 6.608.422.000.000	-1	-0,01
90	UNIT	Rp 676.975.255	Rp 19.709.512.258	Rp 5.147.594.606	Rp 15.238.892.907	Rp 417.735.266.590	-1	-0,04
91	WIKA	Rp 2.621.015.140.000	Rp 520.154.116.000	Rp 833.091.329.000	Rp 2.308.077.927.000	Rp 62.110.847.154.000	-1	-0,04
92	WTON	Rp 510.711.733.403	Rp 248.650.731.541	Rp 1.126.052.429.214	Rp (366.689.964.270)	Rp 10.337.895.087.207	-1	0,04
MEAN								-0,02
MAX								0,15
MIN								-0,25

**Lampiran 8**  
**Hasil Output SPSS**

**1. Uji Statistik Deskriptif**

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
Short Term Debt Maturity	92	,05	,99	,6459	,24469
Leverage	92	,00	4,59	,9342	,88080
Size	92	24,48	33,03	29,0997	1,63859
ROA	92	,00	,32	,0823	,06595
Konservatisme Akuntansi	92	-,25	,15	-,0154	,06541
Valid N (listwise)	92				

**2. Uji Asumsi Klasik**

**2.1 Uji Normalitas**

**One-Sample Kolmogorov-Smirnov Test**

		Unstandardized Residual
N		92
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	,06155728
Most Extreme Differences	Absolute	,085
	Positive	,064
	Negative	-,085
Test Statistic		,085
Asymp. Sig. (2-tailed)		,094 <sup>c</sup>

a. Test distribution is Normal.

b. Calculated from data.

a. Lilliefors Significance Correction.

### 3. Uji Multikolinearitas

**Coefficients<sup>a</sup>**

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Toleranc e	VIF
(Constant)	-,228	,133		-1,711	,091		
Short Term Debt Maturity	,025	,029	,093	,852	,397	,860	1,163
Leverage	,004	,008	,049	,428	,669	,779	1,283
Size	,007	,004	,185	1,663	,100	,822	1,217
ROA	-,266	,109	-,269	-2,441	,017	,841	1,189

a. Dependent Variable: Konservatisme Akuntansi

### 4. Uji Autokorelasi

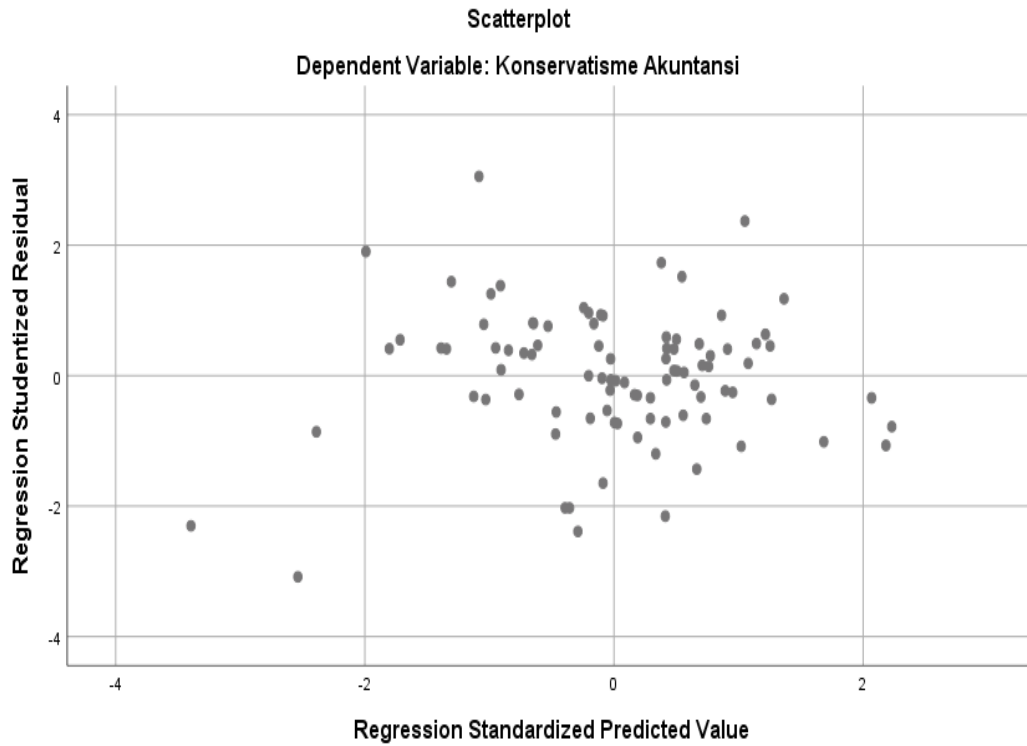
**Model Summary<sup>b</sup>**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,338 <sup>a</sup>	,114	,073	,06296	1,988

a. Predictors: (Constant), ROA, Size, Short Term Debt Maturity, Leverage

b. Dependent Variable: Konservatisme Akuntansi

## 5. Uji Heteroskedastisitas



## 6. Uji Regresi Linear Berganda

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,228	,133		-1,711	,091		
Short Term Debt Maturity	,025	,029	,093	,852	,397	,860	1,163
Leverage	,004	,008	,049	,428	,669	,779	1,283
Size	,007	,004	,185	1,663	,100	,822	1,217
ROA	-,266	,109	-,269	-2,441	,017	,841	1,189

a. Dependent Variable: Konservatisme Akuntansi



## 7. 7.1 Uji Statistik Parsial (Uji t) Tanpa Variabel Kontrol

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,010	,019		-,503	,616		
Short Term Debt Maturity	-,009	,028	-,033	-,311	,757	1,000	1,000

a. Dependent Variable: Konservatisme Akuntansi

## 7.2 Uji Statistik Parsial (Uji t) Dengan Variabel Kontrol

### Coefficients<sup>a</sup>

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1 (Constant)	-,228	,133		-1,711	,091		
Short Term Debt Maturity	,025	,029	,093	,852	,397	,860	1,163
Leverage	,004	,008	,049	,428	,669	,779	1,283
Size	,007	,004	,185	1,663	,100	,822	1,217
ROA	-,266	,109	-,269	-2,441	,017	,841	1,189

a. Dependent Variable: Konservatisme Akuntansi

## 8. Uji Simultan (Uji f)

### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	,044	4	,011	2,804	,031 <sup>b</sup>
	Residual	,345	87	,004		
	Total	,389	91			

a. Dependent Variable: Konservatisme Akuntansi

b. Predictors: (Constant), ROA, Size, Short Term Debt Maturity, Leverage



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 Program Studi : Akuntansi  
 Alamat / Tlp : 85736877791  
 Judul Skripsi : Pengaruh Karakteristik Perusahaan Terhadap Pengungkapan Corporate Social Responsibility (CSR)  
 Pembimbing I : Suwarno, S.E.M.Si  
 Pembimbing II :  
 Konsultasi:

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21/10/2020			karangian kelas pengantar
27/10/2020			komposisi atau pengantar bab 1, bab 2 & 3 & 4
16/11/2020			buat - hi ptein
20-11-2020			bab 3 (kembali perusahaan ke 2020) Ade utu usman
24-05-21			di pabasi (ke pabri)
31-05-21			di kelayangan (akreditasi) - Ade utu Majin usman slup

Tanggal Pengajuan : 07 Oktober 2020  
 Batas Akhir Bimbingan :  
 Selesai Penulisan :  
 Tanggal Diujikan :

Prodi Akuntansi

Dosen Pembimbing I

Dosen Pembimbing II

Syaiful, S.E., MM

Suwarno, S.E.M.Si

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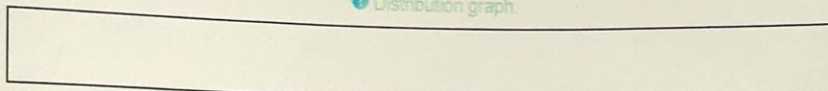
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**SEMESTER GENAP 2020 / 2021**

Nama Penyaji : Karin Nimas Sita Riduwan  
 NIM : 170302017  
 Program Studi : Akuntansi  
 Hari / Tanggal : Senin, 14 Juni 2021  
 Penguji II : Anwar Hariyono, SE., M.Si

No.	Uraian	Halaman
	<i>Ditany di per buku ditany.</i>	<i>—</i>
		<i>23/6/21</i>

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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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Nama Penyaji : Karin Nimas Sita Riduwan  
 NIM : 170302017  
 Program Studi : Akuntansi  
 Hari / Tanggal : Senin, 14 Juni 2021  
 Penguji I : Umalmah, S.E., M.Ak

No.	Uraian	Halaman
1.	Tabel 9.2 - 9.6 tidak terbaca anggotanya. Uraian kurang dibuat lebih besar.	
2.	Arti, nilai dan persamaan tabel 9.2 - 9.6 di beri penjelasan	
3.	Data ROA → kesesuaian + target pengujian yg negatif → Entenanya sama → Raba (+) !	
4.	Pengaruh & data lain yg terdapat & cek kembali	
5.	pengujian → Variabel Kontrol	

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Mengetahui, 14-6-2021  
 Penguji I

Umalmah, S.E., M.Ak



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Program Studi : Akuntansi  
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AKUNTANSI

Oleh :

Karin Nimas Sita Riduwan NIM : 170302017

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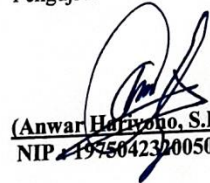
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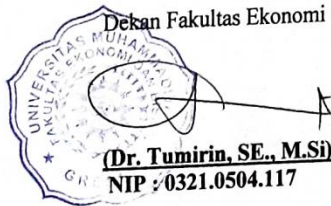
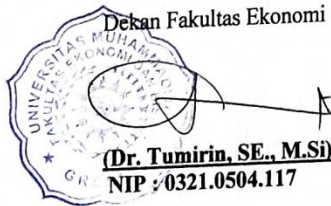
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Dekan Fakultas Ekonomi dan Bisnis



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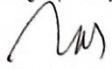
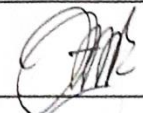

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PERSETUJUAN REVISI SKRIPSI

Setelah kami teliti perbaikan revisi skripsi :

Nama : Karin Nimas Sita Riduwan  
NIM : 170302017  
Program Studi : Akuntansi  
Judul Skripsi : Pengaruh Hutang Jatuh Tempo Terhadap Konservatisme Akuntansi

Kami penguji dapat menyetujui perbaikan revisi skripsi tersebut.

Nama Penguji	Tanda tangan persetujuan penguji	Tanggal Persetujuan
1. Suwamo, SE., M.Si	1. 	1 27-2-2021
2. -	2	2
3. Umaimah, S.E., MAk	3. 	3 21-6-2021
4. Anwar Hariyono, SE., M.Si	4. 	4 25/6/21

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Nomer : 236/II.3.UMG/Akun/E/2021

Pada hari ini **Senin**, Tanggal **14 Juni 2021**, pukul **14.00 - 15.30**. Telah dilaksanakan Ujian Sidang Skripsi  
Pada Mahasiswa :

Nama Mahasiswa : **Karin Nimas Sita Riduwan**  
NIM : **170302017**  
Judul Skripsi : **Pengaruh Hutang Jatuh Tempo Terhadap Konservatisme Akuntansi**

Dosen Pembimbing I : **Suwarno, SE., M.Si**  
Dosen Pembimbing II : **-**  
Penguji I : **Umaimah, S.E., M.Ak**  
Penguji II : **Anwar Hariyono, SE., M.Si**

No	Nama Penguji	Jabatan Penguji	Tanda Tangan
1	Suwarno, SE., M.Si	Ketua	
2	-	Sekretaris	
3	Umaimah, S.E., M.Ak	Anggota	
4	Anwar Hariyono, SE., M.Si	Anggota	

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

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Ketua Program Studi,  
  
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