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LAMPIRAN 1

SAMPEL/ OBYEK PERUSAHAAN

No.	Nama Perusahaan	Kode
1	PT. Akasha Wira International (d/h Ades Waters Indonesia) Tbk	ADES
2	PT. Delta Djakarta Tbk	DLTA
3	PT. Fast Food Indonesia Tbk	FAST
4	PT. Indofood CBP Sukses Makmur Tbk	ICBP
5	PT. Indofood Sukses Makmur Tbk	INDF
6	PT. Mayora Indah Tbk	MYOR
7	PT. Multi Bintang Indonesia Tbk	MLBI
8	PT. Nippon Indosari Corpindo Tbk	ROTI
9	PT. Sekar Bumi Tbk	SKBM
10	PT. Sekar Laut Tbk	SKLT
11	PT. Tunas Baru Lampung Tbk	TBLA
12	PT. Ultrajaya Milk Industry & Trading Company Tbk	ULTJ
13	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	CEKA
14	PT. Gudang Garam Tbk	GGRM
15	PT. Wismilak Intl Makmur Tbk	WIIM
16	PT. Trisula International Tbk	TRIS
17	PT. Indo Acidatama (d/h Sarasa Nugraha) Tbk	SRSN
18	PT. Ricky Putra Globalindo Tbk	RICY
19	PT. Sepatu Bata Tbk	BATA
20	PT. Alkindo Naratama Tbk	ALDO
21	PT. AKR Corporindo Tbk	AKRA
22	PT. Budi Starch & Sweetener (d/h Budi Acid Jaya) Tbk	BUDI
23	PT. Lautan Luas Tbk	LTLS
24	PT. Duta Pertiwi Nusantara Tbk	DPNS
25	PT. Ekadharma International Tbk	EKAD
26	PT. Intanwijaya International Tbk	INCI
27	PT. Argha Karya Prima Industry Tbk	AKPI
28	PT. Asahimas Flat Glass Tbk	AMFG
29	PT. Asiaplast Industries Tbk	APLI
30	PT. Champion Pacific Indonesia (d/h Kageo Igar Jaya) Tbk	IGAR
31	PT. Langgeng Makmur Industri Tbk	LMPI
32	PT. Trias Sentosa Tbk	TRST
33	PT. Tunas Alfin Tbk	TALF
34	PT. lndocement Tunggal Prakarsa Tbk	INTP
35	PT. Semen Baturaja (Persero) Tbk	SMBR
36	PT. Semen Indonesia (Persero) (dh/ Semen Gresik (Persero) Tbk	SMGR
37	PT. Indal Aluminium Industry Tbk	INAI

38	PT. Lionmesh Prima Tbk	LMSH
39	PT. Lion Metal Works Tbk	LION
40	PT. Tira Austenite Tbk	TIRA
41	PT. Kedawung Setia Industrial Tbk	KDSI
42	PT. Arwana Citrarnulia Tbk	ARNA
43	PT. Surya Toto Indonesia Tbk	TOTO
44	PT. Jembo Cable Company Tbk	JECC
45	PT. Kabelindo Murni Tbk	KBLM
46	PT. KMI Wire and Cable (d/h GT Kabel Indonesia) Tbk	KBLI
47	PT. Supreme Cable Manufacturing & Commerce (Sucaco) Tbk	SCCO
48	PT. Voksel Electric Tbk	VOKS
49	PT. Astra Graphia Tbk	ASGR
50	PT. Metrodata Electronics Tbk	MTDL
51	PT. Astra International Tbk	ASII
52	PT. Astra Otoparts Tbk	AUTO
53	PT. Indomobil Multi Jasa Tbk	IMJS
54	PT. Indospring Tbk	INDS
55	PT. Selamat Sempurna Tbk	SMSM
56	PT. Tunas Ridean Tbk	TURI
57	PT. United Tractors Tbk	UNTR
58	PT. Inter Delta Tbk	INTD
59	PT. Darya-Varia Laboratoria Tbk	DVLA
60	PT. Industri Jamu dan Farmasi Sido Muncul Tbk	SIDO
61	PT. Kalbe Farma Tbk	KLBF
62	PT. Kimia Farma (Persero) Tbk	KAEF
63	PT. Merck Tbk	MERK
64	PT. Pyridam Farma Tbk	PYFA
65	PT. Taisho Phamaceutical Indonesia (d/h Bristol-Myers Squibb Indonesia) Tbk	SQBB
66	PT. Tempo Scan Pacific Tbk	TSPC
67	PT. Mandom Indonesia Tbk	TCID
68	PT. Unilever Indonesia Tbk	UNVR

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LAMPIRAN 2

DATA PERUSAHAAN

No.	Kode	KONSERVATISME AKUNTANSI								
		Laba Usaha Tahun Berjalan			Arus Kas dari Kegiatan Operasional			KA		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	76,593,000,000	48,691,000,000	49,858,000,000	101,377,000,000	26,040,000,000	119,156,000,000	0.0387	-0.0353	0.1081
2	DLTA	357,654,081,000	226,257,899,000	294,018,074,000	164,246,813,000	246,625,414,000	259,851,506,000	-0.1794	0.0189	-0.2728
3	FAST	205,463,509,000	123,841,238,000	218,051,887,000	327,151,195,000	340,899,632,000	440,122,090,000	0.0518	0.0924	-0.0928
4	ICBP	3,185,348,000,000	3,992,132,000,000	4,864,168,000,000	386,084,300,000	3,485,533,000,000	4,584,964,000,000	-0.1054	-0.0191	-0.1831
5	INDF	7,319,620,000,000	7,362,895,000,000	8,285,007,000,000	7,175,603,000,000	4,213,613,000,000	9,269,318,000,000	-0.0017	-0.0363	-0.0956
6	MYOR	890,864,034,001	1,862,620,832,987	2,315,242,242,867	-862,339,383,145	2,336,785,497,955	659,314,197,175	-0.1522	0.0412	-0.2010
7	MLBI	1,146,368,000,000	719,548,000,000	1,295,389,000,000	914,558,000,000	919,232,000,000	870,344,000,000	-0.1117	0.0962	-0.6243
8	ROTI	298,723,125,627	453,658,490,001	443,044,977,388	364,975,619,113	555,511,840,614	414,702,426,418	0.0256	0.0393	-0.1711
9	SKBM	120,801,567,015	64,528,619,399	57,968,902,334	43,837,497,229	62,469,996,482	-33,834,235,357	-0.0954	-0.0026	-0.0719
10	SKLT	47,070,788,218	33,586,321,507	33,606,710,221	23,398,218,902	29,666,923,359	1,641,040,298	-0.0086	-0.0092	-0.0786
11	TBLA	795,013,000,000	605,819,000,000	1,104,115,000,000	236,642,000,000	-26,229,000,000	430,227,000,000	-0.0573	-0.0649	-0.1134
12	ULTJ	373,727,225,155	692,865,656,136	888,986,639,228	128,022,639,236	669,463,282,890	779,108,645,836	-0.0689	-0.0066	-0.2493
13	CEKA	97,261,457,420	167,545,451,595	318,559,366,987	-147,806,952,847	168,614,370,234	176,087,317,362	-0.1752	0.0008	-0.2278
14	GGRM	8,626,524,000,000	10,064,867,000,000	10,122,038,000,000	1,657,776,000,000	3,200,820,000,000	6,937,650,000,000	-0.1132	-0.1115	-0.1644
15	WIIM	162,779,000,000	200,720,000,000	134,384,000,000	44,609,246,858	62,869,126,110	136.703.864.740	-0.0879	-0.1026	-0.1000
16	TRIS	56,821,000,000	68,394,053,538	46,830,132,329	51,371,394	61,186,196,427	13,169,891,854	-0.0981	-0.0125	-0.0809
17	SRSN	40,019,145,000	35,521,240,000	19,926,070,000	9,622,985,000	-76,732,542,000	114,821,748,000	-0.0519	-0.1918	-0.0340
18	RICY	62,617,083,162	100,075,117,538	67,199,557,129	47,145,296,495	133,252,610,462	82,494,120,808	-0.0127	0.0272	-0.0551
19	BATA	103,833,210,000	154,895,182,000	66,053,044,000	62,179,864,000	-19,631,483,000	19,176,233,000	-0.0526	-0.2205	-0.0834
20	ALDO	35,847,000,000	42,226,000,000	63,627,000,000	-612,000,000	2,476,000,000	20,208,000,000	-0.0974	-0.1062	-0.1700
21	AKRA	1,063,169,682,000	1,349,169,542,000	1,175,362,030,000	2,082,429,619,000	981,427,047,000	651,623,289,000	0.0667	-0.0241	-0.0769
22	BUDI	132,395,000,000	122,337,000,000	164,851,000,000	68,190,000,000	96,860,000,000	287,744,000,000	-0.0222	-0.0088	-0.0570

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23	LTLS	421,682,000,000	327,495,000,000	341,668,000,000	120,418,000,000	16,749,000,000	358,134,000,000	-0.0575	-0.0593	-0.0652
24	DPNS	17,194,970,495	11,832,126,060	12,288,056,506	6,455,175,786	5,105,993,427	14,127,914,662	-0.0384	-0.0240	-0.0439
25	EKAD	64,837,000,000	71,038,000,000	119,243,000,000	4,641,305,865	100,935,448,358	84,490,481,400	-0.1201	0.0596	-0.2379
26	INCI	18,536,376,309	10,911,947,982	15,197,353,145	-7,581,339,094	25,782,575,358	-8,289,910,044	-0.1336	0.0760	-0.0777
27	AKPI	103,614,082,000	89,809,475,000	126,592,675,000	374,353,068,000	-50,796,252,000	384,621,003,000	0.1051	-0.0546	-0.0492
28	AMFG	562,994,000,000	428,692,000,000	351,007,000,000	564,250,000,000	366,837,000,000	333,042,000,000	0.0003	-0.0135	-0.0767
29	APLI	16,401,000,000	4,152,000,000	34,662,000,000	22,314,328,339	24,587,547,474	49,685,387,363	0.0198	0.0684	-0.1160
30	IGAR	77,612,794,091	64,510,388,492	93,338,344,338	25,762,820,842	80,061,208,533	63,688,738,725	-0.1325	0.0397	-0.2385
31	LMPI	3,051,105,630	6,873,689,802	11,184,077,925	7,786,642,389	16,467,774,299	17,977,995,613	0.0059	0.0119	-0.0139
32	TRST	106,168,729,626	88,746,155,513	59,427,546,504	236,909,957,713	135,020,261,491	239,192,778,741	0.0396	0.0140	-0.0180
33	TALF	73,518,144,494	38,966,997,698	36,065,083,096	57,518,834,251	9,600,345,581	18,474,420,606	-0.0274	-0.0503	-0.0618
34	INTP	6,000,869,000,000	5,056,930,000,000	3,644,595,000,000	5,346,841,000,000	5,049,117,000,000	3,546,113,000,000	-0.0226	-0.0003	-0.1261
35	SMBR	253,294,000,000	323,263,000,000	328,421,000,000	305,716,048,000	522,628,119,000	87,306,699,000	0.0149	0.0566	-0.0932
36	SMGR	7,142,178,000,000	5,945,532,000,000	5,227,113,000,000	6,245,842,000,000	7,288,587,000,000	5,180,011,000,000	-0.0230	0.0345	-0.1344
37	INAI	30,956,000,000	72,276,000,000	82,710,000,000	42,164,840,053	47,011,856,454	-149,761,732,022	0.0094	-0.0213	-0.0696
38	LMSH	8,900,000,000	1,733,000,000	7,811,000,000	9,999,770,412	10,910,801,951	6,871,373,245	0.0075	0.0629	-0.0535
39	LION	52,263,000,000	49,999,000,000	48,538,000,000	60,865,531,678	59,304,153,529	53,300,060,257	0.0134	0.0145	-0.0754
40	TIRA	11,176,808,000	8,843,349,000	7,101,342,000	14,352,326,712	27,054,273,048	-26,558,163,347	0.0123	0.0703	-0.0274
41	KDSI	86,998,000,000	50,513,000,000	103,123,000,000	-24,155,490,938	-41,864,462,623	85,536,484,701	-0.1017	-0.0845	-0.0943
42	ARNA	352,131,000,000	102,382,000,000	142,952,000,000	238,938,000,000	111,918,000,000	95,618,000,000	-0.0802	0.0068	-0.1013
43	TOTO	393,676,000,000	395,719,000,000	265,240,000,000	370,708,638,190	240,629,138,479	305,802,664,813	-0.0097	-0.0657	-0.1123
44	JECC	91,250,089,000	112,431,730,000	238,525,153,000	42,230,169,000	21,550,154,000	184,371,203,000	-0.0367	-0.0680	-0.1785
45	KBLM	50,971,483,527	76,142,466,256	68,175,334,397	6,098,895,903	24,641,687,071	33,243,538,568	-0.0694	-0.0796	-0.1054
46	KBLI	118,131,000,000	171,017,000,000	395,713,000,000	170,079,674,604	46,127,980,815	383,175,671,680	0.0327	-0.0786	-0.2492
47	SCCO	227,086,668,723	224,850,662,646	409,952,610,698	62,171,128,817	197,980,124,011	522,526,634,709	-0.0842	-0.0137	-0.2092
48	VOKS	-25,908,754,973	109,549,634,310	299,326,966,679	-72,598,588,767	16,054,543,972	194,253,220,963	-0.0294	-0.0589	-0.1886
49	ASGR	286,563,000,000	348,750,000,000	412,905,000,000	125,766,000,000	261,997,000,000	47,905,000,000	-0.0934	-0.0504	-0.2397
50	MTDL	319,225,000,000	371,751,000,000	376,946,000,000	298,683,000,000	-257,148,000,000	793,282,000,000	-0.0061	-0.1867	-0.1119
51	ASII	20,163,000,000,000	17,212,000,000,000	14,179,000,000,000	14,963,000,000,000	26,290,000,000,000	19,407,000,000,000	-0.0210	0.0366	-0.0572
52	AUTO	465,291,000,000	376,082,000,000	447,340,000,000	264,565,000,000	866,768,000,000	1,059,369,000,000	-0.0139	0.0340	-0.0310
53	IMJS	302,071,144,678	251,339,172,545	306,777,732,219	-493,846,370,774	-388,548,116,450	-280,814,229,990	-0.0716	-0.0576	-0.0276

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54	INDS	183,511,738,808	42,060,367,453	90,344,591,463	65,911,208,643	110,641,662,962	193,436,286,326	-0.0482	0.0281	-0.0371
55	SMSM	567,043,000,000	602,997,000,000	668,057,000,000	449,864,000,000	536,111,000,000	582,834,000,000	-0.0564	-0.0322	-0.3215
56	TURI	86,390,000,000	142,024,000,000	458,337,000,000	-14,115,000,000	106,025,000,000	438,048,000,000	-0.0227	-0.0081	-0.1033
57	UNTR	8,855,306,000,000	8,586,332,000,000	6,706,310,000,000	9,364,120,000,000	12,039,161,000,000	10,005,397,000,000	0.0082	0.0557	-0.1082
58	INTD	5,230,276,863	3,785,717,333	1,824,603,010	4,008,332,141	6,297,143,743	5,438,031,328	-0.0253	0.0520	-0.0377
59	DVLA	95,361,573,000	126,738,358,000	203,632,359,000	104,436,317,000	214,166,823,000	187,475,539,000	0.0066	0.0632	-0.1472
60	SIDO	436,490,000,000	478,448,000,000	559,443,000,000	369,322,000,000	432,896,000,000	464,748,000,000	-0.0234	-0.0159	-0.1951
61	KLBF	2,762,797,352,000	2,646,803,576,000	3,248,361,745,000	2,316,125,821,045	2,456,995,428,106	2,159,833,281,176	-0.0324	-0.0138	-0.2356
62	KAEF	370,887,000,000	391,047,000,000	442,824,000,000	286,309,255,381	175,966,862,349	198,050,928,789	-0.0226	-0.0574	-0.1182
63	MERK	242,987,000,000	186,514,000,000	213,297,000,000	232,826,497,000	160,700,345,000	43,799,001,000	-0.0145	-0.0369	-0.3052
64	PYFA	10,196,000,000	10,135,000,000	10,519,000,000	-3,154,101,155	-1,576,102,888	-1,884,525,873	-0.0802	-0.0703	-0.0632
65	SQBB	220,106,578,000	198,637,905,000	219,852,062,000	160,898,696,000	139,913,445,000	179,485,976,000	-0.1266	-0.1256	-0.4702
66	TSPC	673,824,677,238	692,244,770,026	691,884,130,259	512,956,089,428	778,361,981,647	491,655,348,447	-0.0261	0.0140	-0.1123
67	TCID	256,515,000,000	218,680,000,000	235,854,000,000	123,551,162,065	120,781,612,127	264,194,256,792	-0.0651	-0.0479	-0.1154
68	UNVR	8,013,000,000,000	7,939,000,000,000	8,708,000,000,000	6,462,722,000,000	6,299,051,000,000	6,684,219,000,000	-0.0995	-0.1052	-0.5587

No.	Kode	INDEPENDENSI DEWAN KOMISARIS									UKURAN DEWAN KOMISARIS			FREKUENSI RAPAT KOMITE AUDIT		
		Jumlah Komisaris Independen			Jumlah Total Dewan Komisaris			IDK			Total Keseluruhan Dewan Komisaris			Jumlah Rapat Komite Audit		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
2	DLTA	2	2	2	3	3	3	0.67	0.67	0.67	5	5	5	4	3	4
3	FAST	2	2	2	4	4	4	0.50	0.50	0.50	6	6	6	4	4	4
4	ICBP	4	2	3	4	5	3	1.00	0.40	1.00	8	7	6	6	7	4
5	INDF	3	3	3	5	5	5	0.60	0.60	0.60	8	8	8	6	6	4
6	MYOR	2	2	2	3	3	3	0.67	0.67	0.67	5	5	5	6	7	5
7	MLBI	4	4	4	3	3	3	1.33	1.33	1.33	7	7	7	6	6	6
8	ROTI	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
9	SKBM	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
10	SKLT	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	5	5	4
11	TBLA	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
12	ULTJ	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4

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b. Pengutipan tidak merugikan kepentingan yang wajar IBK KIG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBK KIG.

13	CEKA	2	2	1	2	2	2	1.00	1.00	0.50	4	4	3	5	5	6
14	GGRM	2	2	1	2	2	2	1.00	1.00	0.50	4	4	3	5	4	6
15	WIIM	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
16	TRIS	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	12	12	12
17	SRSN	3	3	3	5	5	5	0.60	0.60	0.60	8	8	8	6	6	4
18	RICY	1	1	1	3	3	2	0.33	0.33	0.50	4	4	3	4	4	4
19	BATA	2	2	2	3	3	2	0.67	0.67	1.00	5	5	4	6	6	4
20	ALDO	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	6	6	6
21	AKRA	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	5	5	4
22	BUDI	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
23	LTLS	2	2	3	3	3	3	0.67	0.67	1.00	5	5	6	4	4	4
24	DPNS	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
25	EKAD	1	1	1	1	1	1	1.00	1.00	1.00	2	2	2	6	6	6
26	INCI	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
27	AKPI	2	2	2	4	4	4	0.50	0.50	0.50	6	6	6	3	3	4
28	AMFG	2	2	2	4	4	4	0.50	0.50	0.50	6	6	6	15	15	12
29	APLI	1	1	1	2	2	1	0.50	0.50	1.00	3	3	2	4	4	4
30	IGAR	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
31	LMPI	1	1	1	1	1	1	1.00	1.00	1.00	2	2	2	12	12	12
32	TRST	2	2	2	2	2	2	1.00	1.00	1.00	4	4	4	6	6	6
33	TALF	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
34	INTP	3	3	3	4	4	4	0.75	0.75	0.75	7	7	7	4	4	4
35	SMBR	3	3	3	2	2	2	1.50	1.50	1.50	5	5	5	4	4	4
36	SMGR	2	2	2	5	5	5	0.40	0.40	0.40	7	7	7	12	12	12
37	INAI	2	2	2	2	2	2	1.00	1.00	1.00	4	4	4	4	4	4
38	LMSH	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
39	LION	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
40	TIRA	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	3	3	3
41	KDSI	2	2	2	2	3	2	1.00	0.67	1.00	4	5	4	12	12	12
42	ARNA	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	3	3	3
43	TOTO	2	2	2	3	3	3	0.67	0.67	0.67	5	5	5	12	12	12

KWIK KIAN GIE SCHOOL OF BUSINESS

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44	JECC	2	2	2	1	1	1	2.00	2.00	2.00	3	3	3	14	14	16
45	KBLM	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
46	KBLI	2	2	1	3	3	3	0.67	0.67	0.33	5	5	4	4	4	4
47	SCCO	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
48	VOKS	2	2	2	3	3	5	0.67	0.67	0.40	5	5	7	6	6	6
49	ASGR	1	2	2	2	2	2	0.50	1.00	1.00	3	4	4	18	18	18
50	MTDL	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	5	5	5
51	ASII	4	4	4	7	7	8	0.57	0.57	0.50	11	11	12	9	9	7
52	AUTO	3	3	4	7	6	5	0.43	0.50	0.80	10	9	9	6	6	7
53	IMJS	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
54	INDS	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
55	SMSM	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
56	TURI	2	2	2	3	3	3	0.67	0.67	0.67	5	5	5	4	4	4
57	LINTR	3	2	2	4	4	4	0.75	0.50	0.50	7	6	6	5	5	4
58	INTD	1	1	1	2	2	2	0.50	0.50	0.50	3	3	3	4	4	4
59	DVLA	2	2	3	4	4	4	0.50	0.50	0.75	6	6	7	4	4	4
60	SIDO	3	3	3	3	3	3	1.00	1.00	1.00	6	6	6	5	5	5
61	KLBF	2	2	3	2	2	4	1.00	1.00	0.75	4	4	7	4	4	4
62	KAEF	1	1	2	2	2	3	0.50	0.50	0.67	3	3	5	12	12	12
63	MERK	1	2	1	2	2	2	0.50	1.00	0.50	3	4	3	4	4	4
64	PYFA	1	1	2	2	2	2	0.50	0.50	1.00	3	3	4	6	6	6
65	SQBB	2	2	1	3	3	2	0.67	0.67	0.50	5	5	3	4	4	4
66	TSPC	3	3	3	4	4	3	0.75	0.75	1.00	7	7	6	4	4	4
67	TCID	1	1	2	2	2	3	0.50	0.50	0.67	3	3	5	14	14	12
68	UNVR	2	2	4	4	4	1	0.50	0.50	4.00	6	6	5	4	4	4

KWIK KIAN GIE SCHOOL OF BUSINESS

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b. Pengutipan tidak merugikan kepentingan yang wajar IBI KKG.
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No.	Kode	MANAJEMEN LABA								
		Laba Bersih			Arus Kas Operasi			TACC		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	31,072,000,000	32,839,000,000	55,951,000,000	101,377,000,000	26,040,000,000	119,156,000,000	-70,305,000,000	6,799,000,000	-63,205,000,000
2	DLTA	282,174,000,000	192,045,199,000	254,509,268,000	164,246,813,000	246,625,414,000	259,851,506,000	117,927,187,000	-54,580,215,000	-5,342,238,000
3	FAST	156,048,870,000	105,023,728,000	172,605,540,000	327,151,195,000	340,899,632,000	440,122,090,000	-171,102,325,000	-235,875,904,000	-267,516,550,000
4	ICBP	2,574,172,000,000	2,923,148,000,000	3,631,301,000,000	386,084,300,000	3,485,533,000,000	4,584,964,000,000	2,188,087,700,000	-562,385,000,000	-953,663,000,000
5	INDF	5,229,489,000,000	3,709,501,000,000	5,266,906,000,000	7,175,603,000,000	4,213,613,000,000	9,269,318,000,000	-1,946,114,000,000	-504,112,000,000	-4,002,412,000,000
6	MYOR	409,618,689,484	1,250,233,128,560	1,388,676,127,665	-862,339,383,145	2,336,785,497,955	659,314,197,175	1,271,958,072,629	-1,086,552,369,395	729,361,930,490
7	MLBI	794,883,000,000	496,909,000,000	982,129,000,000	914,558,000,000	919,232,000,000	870,344,000,000	-119,675,000,000	-422,323,000,000	111,785,000,000
8	ROTI	188,648,345,876	270,538,700,440	279,777,368,831	364,975,619,113	555,511,840,614	414,702,426,418	-176,327,273,237	-284,973,140,174	-134,925,057,587
9	SKBM	90,094,363,594	40,150,568,620	22,545,456,050	43,837,497,229	62,469,996,482	-33,834,235,357	46,256,866,365	-22,319,427,862	56,379,691,407
10	SKLT	16,855,973,113	20,066,791,849	20,646,121,074	23,398,218,902	29,666,923,359	1,641,040,298	-6,542,245,789	-9,600,131,510	19,005,080,776
11	TBLA	436,503,000,000	200,783,000,000	621,011,000,000	236,642,000,000	-26,229,000,000	430,227,000,000	199,861,000,000	227,012,000,000	190,784,000,000
12	ULTJ	283,061,430,451	523,100,215,029	709,825,635,742	128,022,639,236	669,463,282,890	779,108,645,836	155,038,791,215	-146,363,067,861	-69,283,010,094
13	CEKA	41,001,414,954	106,549,446,980	249,697,013,626	-147,806,952,847	168,614,370,234	176,087,317,362	188,808,367,801	-62,064,923,254	73,609,696,264
14	GGRM	5,432,667,000,000	6,452,834,000,000	6,672,682,000,000	1,657,776,000,000	3,200,820,000,000	6,937,650,000,000	3,774,891,000,000	3,252,014,000,000	-264,968,000,000
15	WIIM	112,673,000,000	131,081,000,000	106,290,000,000	44,609,246,858	62,869,126,110	136,703,864,740	68,063,753,142	68,211,873,890	-30,413,864,740
16	TRIS	36,522,815,125	37,448,445,764	25,213,015,324	51,371,394	61,186,196,427	13,169,891,854	36,471,443,731	-23,737,750,663	12,043,123,470
17	SRSN	14,600,316,000	15,504,788,000	11,056,051,000	9,622,985,000	-76,732,542,000	114,821,748,000	4,977,331,000	92,237,330,000	-103,765,697,000
18	RICY	15,124,699,961	13,465,713,464	14,033,426,519	47,145,296,495	133,252,610,462	82,494,120,808	-32,020,596,534	-119,786,896,998	-68,460,694,289
19	BATA	71,246,429,000	129,519,446,000	42,231,633,000	62,179,864,000	-19,631,483,000	19,176,233,000	9,066,565,000	149,150,929,000	23,055,400,000
20	ALDO	21,071,000,000	24,079,000,000	25,230,000,000	-612,000,000	2,476,000,000	20,208,000,000	21,683,000,000	21,603,000,000	5,022,000,000
21	AKRA	790,563,128,000	1,058,741,020,000	1,046,852,086,000	2,082,429,619,000	981,427,047,000	651,623,289,000	-1,291,866,491,000	77,313,973,000	395,228,797,000
22	BUDI	28,524,000,000	21,072,000,000	38,624,000,000	68,190,000,000	96,860,000,000	287,744,000,000	-39,666,000,000	-75,788,000,000	-249,120,000,000
23	LTLS	203,146,000,000	34,032,000,000	115,337,000,000	120,418,000,000	16,749,000,000	358,134,000,000	82,728,000,000	17,283,000,000	-242,797,000,000
24	DPNS	14,528,830,097	9,859,176,172	10,009,391,103	6,455,175,786	5,105,993,427	14,127,914,662	8,073,654,311	4,753,182,745	-4,118,523,559
25	EKAD	40,896,000,000	47,040,000,000	90,686,000,000	4,641,305,865	100,935,448,358	84,490,481,400	36,254,694,135	-53,895,448,358	6,195,518,600
26	INCI	11,056,884,369	16,960,660,023	9,988,836,259	-7,581,339,094	25,782,575,358	-8,289,910,044	18,638,223,463	-8,821,915,335	18,278,746,303
27	AKPI	34,659,623,000	27,644,714,000	52,393,857,000	374,353,068,000	-50,796,252,000	384,621,003,000	-339,693,445,000	78,440,966,000	-332,227,146,000
28	AMFG	464,152,000,000	341,346,000,000	260,444,000,000	564,250,000,000	366,837,000,000	333,042,000,000	-100,098,000,000	-25,491,000,000	-72,598,000,000

KWIK KIAN GIE SCHOOL OF BUSINESS
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29	APLI	9,691,000,000	1,854,000,000	25,109,000,000	22,314,328,339	24,587,547,474	49,685,387,363	-12,623,328,339	-22,733,547,474	-24,576,387,363
30	IGAR	55,155,278,768	51,416,184,307	69,305,629,795	25,762,820,842	80,061,208,533	63,688,738,725	29,392,457,926	-28,645,024,226	5,616,891,070
31	LMPI	1,746,709,496	3,968,046,308	6,933,035,457	7,786,642,389	16,467,774,299	17,977,995,613	-6,039,932,893	-12,499,727,991	-11,044,960,156
32	TRST	30,256,039,162	25,314,103,403	33,794,866,940	236,909,957,713	135,020,261,491	239,192,778,741	-206,653,918,551	-109,706,158,088	-205,397,911,801
33	TALF	57,889,730,059	33,717,725,980	30,173,707,324	57,518,834,251	9,600,345,581	18,474,420,606	370,895,808	24,117,380,399	11,699,286,718
34	INTP	5,293,416,000,000	4,356,661,000,000	3,870,319,000,000	5,346,841,000,000	5,049,117,000,000	3,546,113,000,000	-53,425,000,000	-692,456,000,000	324,206,000,000
35	SMBR	335,955,000,000	354,180,000,000	259,091,000,000	305,716,048,000	522,628,119,000	87,306,699,000	30,238,952,000	-168,448,119,000	171,784,301,000
36	SMGR	5,567,659,839,000	4,525,441,038,000	4,535,037,000,000	6,245,842,000,000	7,288,587,000,000	5,180,011,000,000	-678,182,161,000	-2,763,145,962,000	-644,974,000,000
37	INAI	22,415,476,342	28,615,673,167	35,553,000,000	42,164,840,053	47,011,856,454	-149,761,732,022	-19,749,363,711	-18,396,183,287	185,314,732,022
38	LMSH	7,605,091,176	1,944,443,395	6,253,000,000	9,999,770,412	10,910,801,951	6,871,373,245	-2,394,679,236	-8,966,358,556	-618,373,245
39	LION	48,712,977,670	46,018,637,487	42,345,000,000	60,865,531,678	59,304,153,529	53,300,060,257	-12,152,554,008	-13,285,516,042	-10,955,060,257
40	TIRA	1,528,753,897	1,180,820,000	1,111,675,000	14,352,326,712	27,054,273,048	-26,558,163,347	-12,823,572,815	-25,873,453,048	27,669,838,347
41	KDSI	45,687,373,251	11,470,563,293	47,127,000,000	-24,155,490,938	-41,864,462,623	85,536,484,701	69,842,864,189	53,335,025,916	-38,409,484,701
42	ARNA	261,880,000,000	71,210,000,000	91,376,000,000	238,938,000,000	111,918,000,000	95,618,000,000	22,942,000,000	-40,708,000,000	-4,242,000,000
43	TOTO	295,861,000,000	285,237,000,000	168,565,000,000	370,708,638,190	240,629,138,479	305,802,664,813	-74,847,638,190	44,607,861,521	-137,237,664,813
44	IECC	23,904,334,000	2,464,669,000	132,423,161,000	42,230,169,000	21,550,154,000	184,371,203,000	-18,325,835,000	-19,085,485,000	-51,948,042,000
45	KBLM	20,498,841,379	12,760,366,612	21,245,922,916	6,098,895,903	24,641,687,071	33,243,538,568	14,399,945,476	-11,881,320,459	-11,997,615,652
46	KBLI	72,026,826,790	115,371,098,970	322,035,000,000	170,079,674,604	46,127,980,815	383,175,671,680	-98,052,817,814	69,243,118,155	-61,140,671,680
47	SCCO	137,618,900,727	159,119,648,125	340,503,630,534	62,171,128,817	197,980,124,011	522,526,634,709	75,447,771,910	-38,860,475,886	-182,023,004,175
48	VOKS	115,213,386,095	2,393,453,781	160,045,873,393	-72,598,588,767	16,054,543,972	194,253,220,963	-42,615,297,328	-13,661,090,191	-34,207,347,570
49	ASGR	260,275,000,000	265,120,000,000	255,113,000,000	125,766,000,000	261,997,000,000	47,905,000,000	134,509,000,000	3,123,000,000	207,208,000,000
50	MTDL	267,143,000,000	326,643,000,000	322,877,000,000	298,683,000,000	-257,148,000,000	793,282,000,000	-31,540,000,000	583,791,000,000	-470,405,000,000
51	ASII	22,131,000,000,000	15,613,000,000,000	18,302,000,000,000	14,963,000,000,000	26,290,000,000,000	19,407,000,000,000	7,168,000,000,000	-10,677,000,000,000	-1,105,000,000,000
52	AUTO	954,086,000,000	322,701,000,000	483,421,000,000	264,565,000,000	866,768,000,000	1,059,369,000,000	689,521,000,000	-544,067,000,000	-575,948,000,000
53	IMJS	125,889,739,699	82,121,316,194	139,328,672,137	-493,846,370,774	-388,548,116,450	-280,814,229,990	619,736,110,473	470,669,432,644	420,142,902,127
54	INDS	127,819,512,585	1,933,819,152	49,556,367,334	65,911,208,643	110,641,662,962	193,436,286,326	61,908,303,942	-108,707,843,810	-143,879,918,992
55	SMSM	421,000,000,000	461,307,000,000	502,192,000,000	449,864,000,000	536,111,000,000	582,834,000,000	-28,864,000,000	-74,804,000,000	-80,642,000,000
56	TURI	254,019,000,000	292,222,000,000	552,456,000,000	-14,115,000,000	106,025,000,000	438,048,000,000	268,134,000,000	186,197,000,000	114,408,000,000
57	UNTR	4,832,049,000,000	2,792,439,000,000	5,104,477,000,000	9,364,120,000,000	12,039,161,000,000	10,005,397,000,000	-4,532,071,000,000	-9,246,722,000,000	-4,900,920,000,000
58	INTD	3,558,837,608	2,518,557,847	1,226,300,267	4,008,332,141	6,297,143,743	5,438,031,328	-449,494,533	-3,778,585,896	-4,211,731,061
59	DVLA	81,597,761,000	107,894,430,000	152,083,400,000	104,436,317,000	214,166,823,000	187,475,539,000	-22,838,556,000	-106,272,393,000	-35,392,139,000

KWIK KAYA SCHOOL OF BUSINESS
Hak Cipta Milik Institut Bisnis dan Informatika Kwik Kian Gie
Hak Cipta Dilindungi Undang-Undang
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah
b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.

60	SIDO	417,511,000,000	437,475,000,000	480,525,000,000	369,322,000,000	432,896,000,000	464,748,000,000	48,189,000,000	4,579,000,000	15,777,000,000
61	KLBF	2,122,677,647,816	2,057,694,281,873	2,350,884,933,551	2,316,125,821,045	2,456,995,428,106	2,159,833,281,176	-193,448,173,229	-399,301,146,233	191,051,652,375
62	KAEF	257,836,000,000	265,550,000,000	271,598,000,000	286,309,255,381	175,966,862,349	198,050,928,789	-28,473,255,381	89,583,137,651	73,547,071,211
63	MERK	182,147,000,000	142,545,000,000	153,843,000,000	232,826,497,000	160,700,345,000	43,799,001,000	-50,679,497,000	-18,155,345,000	110,043,999,000
64	PYFA	2,661,000,000	3,087,000,000	5,146,000,000	-3,154,101,155	-1,576,102,888	-1,884,525,873	5,815,101,155	4,663,102,888	7,030,525,873
65	SQBB	164,808,009,000	150,207,262,000	165,195,371,000	160,898,696,000	139,913,445,000	179,485,976,000	3,909,313,000	10,293,817,000	-14,290,605,000
66	TSPC	585,790,816,012	529,218,651,807	545,493,536,262	512,956,089,428	778,361,981,647	491,655,348,447	72,834,726,584	-249,143,329,840	53,838,187,815
67	TCID	175,829,000,000	544,474,000,000	162,060,000,000	123,551,162,065	120,781,612,127	264,194,256,792	52,277,837,935	423,692,387,873	-102,134,256,792
68	UNVR	5,927,000,000,000	5,852,000,000,000	6,391,000,000,000	6,462,722,000,000	6,299,051,000,000	6,684,219,000,000	-535,722,000,000	-447,051,000,000	-293,219,000,000

No.	Kode	MANAJEMEN LABA														
		Total Aktiva (t-1)			TACC / Total Aktiva (t-1)			1 / Total Aktiva (t-1)			Δ REV			Δ REV / Total Aktiva (t-1)		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	441,064,000,000	502,990,000,000	653,224,000,000	-0.1594	0.0135	-0.0968	0.0000	0.0000	0.0000	0.15	0.16	0.33	0.0000	0.0000	0.0000
2	DLTA	872,682,000,000	997,443,000,000	1,038,322,000,000	0.1351	-0.0547	-0.0051	0.0000	0.0000	0.0000	0.01	-0.20	0.10	0.0000	0.8815	0.6737
3	FAST	2,028,124,663,000	2,162,633,810,000	2,310,536,370,000	-0.0844	-0.1091	-0.1158	0.0000	0.0000	0.0000	0.06	0.16	-0.08	0.0000	1.9462	2.1135
4	ICBP	21,410,331,000,000	25,029,488,000,000	26,560,624,000,000	0.1022	-0.0225	-0.0359	0.0000	0.0000	0.0000	0.20	0.06	0.09	0.0000	1.1995	1.1950
5	INDF	77,777,900,000,000	86,077,251,000,000	91,831,526,000,000	-0.0250	-0.0059	-0.0436	0.0000	0.0000	0.0000	0.14	0.01	0.04	0.0000	0.7388	0.6976
6	MYOR	9,712,968,922,685	10,297,997,020,540	11,342,715,686,221	0.1310	-0.1055	0.0643	0.0000	0.0000	0.0000	0.18	0.05	0.24	0.0000	1.3759	1.3065
7	MLBI	1,782,148,000,000	2,231,051,000,000	2,100,853,000,000	-0.0672	-0.1893	0.0532	0.0000	0.0000	0.0000	0.10	-0.10	0.21	0.0000	1.3395	1.2834
8	ROTI	1,822,689,047,108	2,142,894,276,216	2,706,323,637,034	-0.0967	-0.1330	-0.0499	0.0000	0.0000	0.0000	0.25	0.16	0.16	0.0000	0.8774	0.8035
9	SKBM	499,997,370,130	652,976,510,619	764,484,248,710	0.0925	-0.0342	0.0737	0.0000	0.0000	0.0000	0.14	-0.08	0.10	0.0000	2.2677	1.7819
10	SKLT	304,009,369,369	336,932,338,819	377,110,748,359	-0.0215	-0.0285	0.0504	0.0000	0.0000	0.0000	0.20	0.09	0.12	0.0000	2.0224	1.9758
11	TBLA	6,212,359,000,000	7,328,419,000,000	9,293,023,000,000	0.0322	0.0310	0.0205	0.0000	0.0000	0.0000	0.71	-0.16	0.22	0.0000	0.8643	0.5737
12	ULTJ	2,812,056,096,621	2,918,133,278,435	3,539,995,910,248	0.0551	-0.0502	-0.0196	0.0000	0.0000	0.0000	0.13	0.12	0.07	0.0000	1.3422	1.2412
13	CEKA	1,070,000,000,000	1,284,150,037,341	1,485,826,210,015	0.1765	-0.0483	0.0495	0.0000	0.0000	0.0000	0.46	-0.06	0.18	0.0000	2.8827	2.3460
14	GGRM	50,770,251,000,000	58,234,278,000,000	63,505,413,000,000	0.0744	0.0558	-0.0042	0.0000	0.0000	0.0000	0.18	0.08	0.08	0.0000	1.1194	1.1080
15	WIIM	1,232,930,133,158	1,334,545,000,000	1,342,700,000,000	0.0552	0.0511	-0.0227	0.0000	0.0000	0.0000	0.05	0.11	-0.08	0.0000	1.2450	1.3699
16	TRIS	475,381,602,732	521,920,090,728	577,786,346,557	0.0767	-0.0455	0.0208	0.0000	0.0000	0.0000	0.05	0.15	0.05	0.0000	1.4309	1.4880
17	SRSN	421,104,664,000	464,949,206,000	574,073,315,000	0.0118	0.1984	-0.1808	0.0000	0.0000	0.0000	0.21	0.12	-0.06	0.0000	1.0170	0.9260
18	RICY	1,109,903,410,262	1,172,012,468,004	1,198,193,867,892	-0.0288	-0.1022	-0.0571	0.0000	0.0000	0.0000	0.20	-0.06	0.10	0.0000	1.0115	0.9273

KWIK KIAN GIE SCHOOL OF BUSINESS
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a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
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19	BATA	680,685,060,000	774,891,087,000	795,257,974,000	0.0133	0.1925	0.0290	0.0000	0.0000	0.0000	0.12	0.02	-0.03	0.0000	1.3018	1.2937
20	ALDO	290,641,923,909	346,674,687,826	366,011,000,000	0.0746	0.0623	0.0137	0.0000	0.0000	0.0000	0.24	0.09	-0.88	0.0000	1.4246	1.4709
21	AKRA	14,630,143,266,000	14,790,103,911,000	15,203,129,563,000	-0.0883	0.0052	0.0260	0.0000	0.0000	0.0000	0.01	-0.12	-0.23	0.0000	1.5191	1.3000
22	BUDI	2,382,875,000,000	2,476,982,000,000	3,265,953,000,000	-0.0166	-0.0306	-0.0763	0.0000	0.0000	0.0000	-0.11	0.04	0.04	0.0000	0.9222	0.7284
23	LTLS	4,534,963,000,000	4,674,927,000,000	5,393,330,000,000	0.0182	0.0037	-0.0450	0.0000	0.0000	0.0000	0.03	0.10	0.00	0.0000	1.2595	1.1989
24	DPNS	256,396,781,317	268,891,042,610	274,483,110,371	0.0315	0.0177	-0.0150	0.0000	0.0000	0.0000	0.01	-0.11	-0.02	0.0000	0.4938	0.4316
25	EKAD	345,382,428,491	411,726,182,748	389,691,000,000	0.1050	-0.1309	0.0159	0.0000	0.0000	0.0000	0.26	0.01	0.07	0.0000	1.2789	1.3640
26	INCI	135,754,614,372	147,755,842,523	169,546,066,314	0.1373	-0.0597	0.1078	0.0000	0.0000	0.0000	0.35	0.24	0.29	0.0000	0.7446	0.8061
27	AKPI	2,084,567,189,000	2,227,042,590,000	2,883,143,132,000	-0.1630	0.0352	-0.1152	0.0000	0.0000	0.0000	0.17	0.04	0.01	0.0000	0.8735	0.6997
28	AMFG	3,561,684,000,000	3,946,125,000,000	4,270,275,000,000	-0.0281	-0.0065	-0.0170	0.0000	0.0000	0.0000	0.14	0.00	0.02	0.0000	0.9306	0.8585
29	APLI	303,594,490,546	273,126,657,794	308,620,000,000	-0.0416	-0.0832	-0.0796	0.0000	0.0000	0.0000	0.04	-0.11	0.23	0.0000	1.0767	0.8446
30	IGAR	314,988,024,203	350,619,526,939	383,936,040,590	0.0933	-0.0817	0.0146	0.0000	0.0000	0.0000	0.15	-0.08	0.17	0.0000	2.1045	1.7642
31	LMPI	822,189,506,877	808,892,238,344	793,093,512,600	-0.0073	-0.0155	-0.0139	0.0000	0.0000	0.0000	-0.24	-0.12	-0.09	0.0000	0.6349	0.5708
32	TRST	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	-0.0634	-0.0336	-0.0612	0.0000	0.0000	0.0000	0.23	-0.02	-0.08	0.0000	0.7690	0.7319
33	TALF	343,286,253,340	433,975,362,840	434,210,376,664	0.0011	0.0556	0.0269	0.0000	0.0000	0.0000	0.32	-0.15	0.20	0.0000	1.2860	1.0971
34	INTP	26,610,663,000,000	28,884,635,000,000	27,638,360,000,000	-0.0020	-0.0240	0.0117	0.0000	0.0000	0.0000	0.07	-0.11	-0.14	0.0000	0.6923	0.6440
35	SMBR	2,711,416,335,000	2,928,480,366,000	3,268,667,933,000	0.0112	-0.0575	0.0526	0.0000	0.0000	0.0000	0.04	0.20	0.04	0.0000	0.4149	0.4470
36	SMGR	34,331,674,737,000	34,331,674,737,000	38,153,118,932,000	-0.0198	-0.0805	-0.0169	0.0000	0.0000	0.0000	0.10	0.00	-0.03	0.0000	0.7861	0.7063
37	INAI	761,190,859,180	893,663,745,450	1,330,259,296,537	-0.0259	-0.0206	0.1393	0.0000	0.0000	0.0000	0.46	0.48	-0.07	0.0000	1.0445	1.0409
38	LMSH	142,734,484,596	141,034,984,628	133,782,751,041	-0.0168	-0.0636	-0.0046	0.0000	0.0000	0.0000	-0.03	-0.30	-0.10	0.0000	1.7660	1.3051
39	LION	503,407,647,198	605,165,911,239	639,330,150,373	-0.0241	-0.0220	-0.0171	0.0000	0.0000	0.0000	0.13	0.03	-0.03	0.0000	0.6234	0.6088
40	TIRA	236,740,791,987	231,152,748,077	216,779,431,128	-0.0542	-0.1119	0.1276	0.0000	0.0000	0.0000	0.08	-0.09	0.02	0.0000	1.2091	1.1712
41	KDSI	855,090,069,764	960,332,553,887	1,177,093,668,866	0.0817	0.0555	-0.0326	0.0000	0.0000	0.0000	0.17	0.05	0.16	0.0000	1.6934	1.4561
42	ARNA	1,137,496,000,000	1,259,938,000,000	1,430,779,000,000	0.0202	-0.0323	-0.0030	0.0000	0.0000	0.0000	0.14	-0.20	0.17	0.0000	1.2776	0.9030
43	TOTO	1,746,178,000,000	2,062,387,000,000	2,439,541,000,000	-0.0429	0.0216	-0.0563	0.0000	0.0000	0.0000	0.20	0.11	-0.09	0.0000	0.9958	0.9341
44	JECC	1,240,064,675,000	1,064,129,232,000	1,358,464,081,000	-0.0148	-0.0179	-0.0382	0.0000	0.0000	0.0000	0.00	0.11	0.23	0.0000	1.4030	1.2244
45	KBLM	654,296,000,000	647,249,655,440	654,385,717,061	0.0220	-0.0184	-0.0183	0.0000	0.0000	0.0000	-0.11	0.05	0.02	0.0000	1.4207	1.4788
46	KBLI	1,345,309,104,201	1,340,881,000,000	1,551,800,000,000	-0.0729	0.0516	-0.0394	0.0000	0.0000	0.0000	-0.07	0.12	0.06	0.0000	1.7780	1.7155
47	SCCO	1,762,032,000,000	1,656,007,190,010	1,773,144,328,632	0.0428	-0.0235	-0.1027	0.0000	0.0000	0.0000	-0.01	-0.05	0.06	0.0000	2.2363	1.9926
48	VOKS	1,958,478,794,072	1,557,960,734,712	1,536,244,634,556	-0.0218	-0.0088	-0.0223	0.0000	0.0000	0.0000	-0.20	-0.20	0.27	0.0000	1.2859	1.0400
49	ASGR	1,451,020,000,000	1,633,339,000,000	1,810,083,000,000	0.0927	0.0019	0.1145	0.0000	0.0000	0.0000	0.01	0.16	0.02	0.0000	1.3973	1.4666

KWIK KIAN GIE SCHOOL OF BUSINESS
Hak Cipta Dilindungi Undang-Undang
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.
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2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKKG.
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50	MTDL	2,291,216,000,000	2,734,196,000,000	3,496,665,000,000	-0.0138	0.2135	-0.1345	0.0000	0.0000	0.0000	0.15	0.18	0.01	0.0000	3.0885	2.8484
51	ASII	213,994,000,000,000	236,027,000,000,000	245,435,000,000,000	0.0335	-0.0452	-0.0045	0.0000	0.0000	0.0000	0.04	-0.09	-0.02	0.0000	0.8546	0.7505
52	AUTO	12,484,843,000,000	14,387,568,000,000	14,339,110,000,000	0.0552	-0.0378	-0.0402	0.0000	0.0000	0.0000	0.15	-0.04	0.09	0.0000	0.8518	0.8176
53	IMJS	8,301,678,992,417	9,727,931,481,983	11,134,655,294,881	0.0747	0.0484	0.0377	0.0000	0.0000	0.0000	-0.17	0.20	0.15	0.0000	0.1832	0.1926
54	INDS	2,196,518,364,473	2,282,666,078,493	2,553,928,346,219	0.0282	-0.0476	-0.0563	0.0000	0.0000	0.0000	0.10	-0.11	-0.01	0.0000	0.8179	0.6498
55	SMSM	1,717,857,000,000	1,758,000,000,000	2,220,108,000,000	-0.0168	-0.0426	-0.0363	0.0000	0.0000	0.0000	0.11	0.06	0.03	0.0000	1.4976	1.2625
56	TURI	3,465,300,000,000	3,966,759,000,000	4,361,587,000,000	0.0774	0.0469	0.0262	0.0000	0.0000	0.0000	0.00	-0.08	0.23	0.0000	2.7798	2.3288
57	UNTR	57,362,244,000,000	60,306,777,000,000	61,715,399,000,000	-0.0790	-0.1533	-0.0794	0.0000	0.0000	0.0000	0.04	-0.07	-0.08	0.0000	0.8812	0.7996
58	INTD	52,975,528,858	50,578,829,130	47,676,255,943	-0.0085	-0.0747	-0.0883	0.0000	0.0000	0.0000	-0.12	-0.08	-0.14	0.0000	1.8549	1.8009
59	DVLA	1,195,106,672,000	1,241,239,780,000	1,376,278,237,000	-0.0191	-0.0856	-0.0257	0.0000	0.0000	0.0000	0.00	0.18	0.11	0.0000	0.8893	0.9490
60	SIDO	2,955,458,000,000	2,820,273,000,000	2,796,111,000,000	0.0163	0.0016	0.0056	0.0000	0.0000	0.0000	-0.07	0.01	0.15	0.0000	0.7793	0.7934
61	KLBF	11,319,399,302,160	12,439,267,396,015	13,696,417,381,439	-0.0171	-0.0321	0.0139	0.0000	0.0000	0.0000	0.09	0.03	0.08	0.0000	1.3963	1.3060
62	KAEF	2,514,724,243,714	3,194,664,199,612	3,434,879,313,034	-0.0113	0.0280	0.0214	0.0000	0.0000	0.0000	0.04	0.08	0.20	0.0000	1.4152	1.4150
63	MERK	699,477,946,000	711,055,830,000	641,646,818,000	-0.0725	-0.0255	0.1715	0.0000	0.0000	0.0000	-0.01	-0.17	0.05	0.0000	1.6584	1.5327
64	PYFA	175,048,620,682	172,557,400,461	159,951,537,229	0.0332	0.0270	0.0440	0.0000	0.0000	0.0000	0.15	-0.02	0.00	0.0000	1.2883	1.3619
65	SQBB	421,188,000,000	459,352,720,000	464,027,522,000	0.0093	0.0224	-0.0308	0.0000	0.0000	0.0000	0.17	0.03	0.10	0.0000	1.0830	1.1092
66	TSPC	5,417,053,772,651	5,609,556,653,195	6,284,729,099,203	0.0134	-0.0444	0.0086	0.0000	0.0000	0.0000	0.10	0.09	0.12	0.0000	1.3392	1.3018
67	TCID	1,473,911,541,356	1,863,680,000,000	2,082,097,000,000	0.0355	0.2273	-0.0491	0.0000	0.0000	0.0000	0.14	0.00	0.09	0.0000	1.2385	1.1118
68	UNVR	12,704,000,000,000	14,281,000,000,000	15,730,000,000,000	-0.0422	-0.0313	-0.0186	0.0000	0.0000	0.0000	0.12	0.06	0.10	0.0000	2.4166	2.3194

No.	Kode	MANAJEMEN LABA											
		PPE (t)			PPE (t) / Total Aktiva (t-1)			(ΔREV-ΔREC) / Total Aktiva (t-1)			α		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	171,282,000,000	284,380,000,000	374,177,000,000	0.3883	0.5654	0.5728	-3.73E-13	-9.83E-14	1.66E-13	-0.16041	0.04502	-0.10104
2	DLTA	113,596,416,000	105,314,440,000	96,275,498,000	0.1302	0.1056	0.0927	-9.27E-13	1.045E-13	9.34E-14	0.13476	-0.05345	-0.0008
3	FAST	361,532,255,000	377,532,110,000	410,374,493,000	0.1783	0.1746	0.1776	-6.47E-14	-3.08E-13	-2.88E-14	-0.08486	-0.10961	-0.10148
4	ICBP	5,809,450,000,000	6,555,660,000,000	7,114,288,000,000	0.2713	0.2619	0.2679	4.586E-15	-5.16E-15	-2.93E-15	0.10149	-0.01421	-0.02904
5	INDF	21,982,095,000,000	25,096,342,000,000	25,701,913,000,000	0.2826	0.2916	0.2799	3.148E-15	8.54E-17	-4.67E-16	-0.02574	0.00647	-0.04051
6	MYOR	3,585,011,717,083	3,770,695,841,693	3,859,420,029,792	0.3691	0.3662	0.3403	9.217E-15	6.284E-14	-2.12E-15	0.13004	-0.09233	0.07145
7	MLBI	1,315,305,000,000	1,265,563,000,000	1,275,149,000,000	0.7380	0.5672	0.6070	5.697E-14	1.601E-13	-7.96E-14	-0.06912	-0.16473	0.0582
8	ROTI	1,985,325,369,185	2,233,767,649,769	2,349,810,379,386	1.0892	1.0424	0.8683	3.417E-13	8.692E-16	3.01E-14	-0.09954	-0.0795	-0.05038

KWIK KIAN GIE SCHOOL OF BUSINESS
Hak Cipta Milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)
Hak Cipta Dilindungi Undang-Undang
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
Institut Bisnis dan Informatika Kwik Kian Gie

9	SKBM	250,714,045,211	393,331,492,683	436,018,707,335	0.5014	0.6024	0.5703	7.048E-13	8.55E-14	-7.52E-13	0.09119	-0.01255	0.08266
10	SKLT	135,210,633,301	148,556,690,479	299,674,475,232	0.4448	0.4409	0.7947	2.886E-13	-2.12E-13	-3.19E-13	-0.02266	-0.01456	0.05914
11	TBLA	2,843,234,000,000	4,442,482,000,000	5,472,981,000,000	0.4577	0.6062	0.5889	-2.41E-17	-3.81E-14	-2.13E-14	0.03101	0.06025	0.02039
12	ULTJ	1,003,229,206,363	1,160,712,905,883	1,042,072,476,333	0.3568	0.3978	0.2944	2.13E-14	-4.25E-15	9.77E-15	0.05417	-0.03509	-0.0126
13	CEKA	221,559,766,343	221,003,080,305	215,976,492,549	0.2071	0.1721	0.1454	3.699E-13	1.405E-13	-3.5E-13	0.17596	-0.05388	0.06578
14	GGRM	18,973,272,000,000	20,106,488,000,000	20,498,950,000,000	0.3737	0.3453	0.3228	9.417E-15	-4.89E-15	1.32E-15	0.07343	0.06916	0.00161
15	WIIM	309,830,060,177	331,748,299,750	330,448,090,705	0.2513	0.2486	0.2461	-1.7E-13	1.813E-13	-7.06E-14	0.05454	0.05841	-0.01439
16	TRIS	121,175,717,397	127,003,766,652	132,953,556,301	0.2549	0.2433	0.2301	-2.69E-13	2.89E-13	1.35E-14	0.07604	-0.03947	0.03011
17	SRSN	122,183,633,000	125,627,353,000	220,066,270,000	0.2902	0.2702	0.3833	1.046E-13	-2.42E-13	-1.18E-13	0.01104	0.20811	-0.17678
18	RICY	318,630,063,545	338,072,177,252	332,510,848,915	0.2871	0.2885	0.2775	2.225E-13	-6.02E-14	-4.18E-14	-0.02955	-0.09144	-0.05229
19	BATA	245,225,987,000	234,746,191,000	219,554,437,000	0.3603	0.3029	0.2761	6.181E-13	-2.7E-13	-2.55E-13	0.01236	0.20254	0.03653
20	ALDO	105,254,652,476	117,612,199,760	111,122,445,703	0.3621	0.3393	0.3036	-1.81E-13	-5.08E-14	-2.88E-12	0.07366	0.07372	0.02234
21	AKRA	4,390,206,830,000	4,469,497,604,000	4,561,738,034,000	0.3001	0.3022	0.3001	-3.02E-16	1.163E-14	-4.8E-15	-0.08908	0.01405	0.0334
22	BUDI	1,480,942,000,000	1,712,330,000,000	1,771,780,000,000	0.6215	0.6913	0.5425	4.227E-14	-2.89E-13	2.05E-13	-0.01822	0.00309	-0.07492
23	LTLS	1,146,700,000,000	1,575,155,000,000	1,884,071,000,000	0.2529	0.3369	0.3493	9.518E-15	-1.91E-14	4.72E-15	0.01754	0.01585	-0.03871
24	DPNS	12,712,559,053	12,324,438,849	11,927,709,719	0.0496	0.0458	0.0435	5.511E-13	-5.4E-13	8.16E-13	0.03137	0.01765	-0.01213
25	EKAD	105,345,565,956	96,595,733,391	354,771,515,162	0.3050	0.2346	0.9104	2.255E-13	1.461E-13	-2.49E-13	0.1042	-0.12455	0.01926
26	INCI	50,390,263,713	48,483,386,129	128,538,899,975	0.3712	0.3281	0.7581	1.904E-12	-2E-12	-2.84E-12	0.13633	-0.04533	0.10816
27	AKPI	1,060,731,359,000	1,692,447,314,000	1,622,384,162,000	0.5088	0.7600	0.5627	1.005E-13	-6.06E-14	8.79E-14	-0.16433	0.07298	-0.11419
28	AMFG	1,530,836,000,000	1,822,896,000,000	3,520,207,000,000	0.4298	0.4619	0.8244	5.762E-14	1.896E-16	4.41E-16	-0.02922	0.01435	-0.01675
29	APLI	165,967,227,248	171,109,293,254	231,786,730,367	0.5467	0.6265	0.7510	-2.84E-13	7.325E-13	2.69E-13	-0.04303	-0.05394	-0.07891
30	IGAR	46,081,516,352	66,489,781,540	70,591,030,568	0.1463	0.1896	0.1839	-1.62E-14	1.908E-13	2.01E-13	0.09292	-0.08221	0.02629
31	IMPI	264,086,403,130	261,750,620,000	261,611,696,096	0.3212	0.3236	0.3299	-4.53E-13	-1.08E-13	-2.08E-13	-0.00814	-0.0008	-0.01212
32	TRST	1,980,022,881,193	2,101,159,762,436	2,025,462,701,661	0.6072	0.6443	0.6033	6.218E-14	2.418E-14	-1.18E-14	-0.06498	-0.00173	-0.06025
33	TALF	116,614,583,554	118,479,390,961	546,284,875,130	0.3397	0.2730	1.2581	8.075E-13	-5.37E-13	-3.18E-14	0.00021	0.06405	0.02571
34	INTP	12,143,632,000,000	13,813,892,000,000	14,643,695,000,000	0.4563	0.4782	0.5298	5.886E-16	-2.43E-15	-5.96E-15	-0.00319	-0.00098	0.01255
35	SMBR	557,907,013,000	787,023,588,000	3,480,075,405,000	0.2058	0.2687	1.0647	-4.48E-13	2.436E-13	-1.33E-12	0.01066	-0.0447	0.04803
36	SMGR	20,221,066,650,000	25,167,682,710,000	30,846,750,207,000	0.5890	0.7331	0.8085	-1.95E-15	-2.18E-15	-2.97E-15	-0.02134	-0.04376	-0.01766
37	INAI	103,335,945,534	231,997,724,037	240,067,780,723	0.1358	0.2596	0.1805	8.76E-14	-5.87E-13	-2.1E-13	-0.02625	-0.01162	0.14567
38	LMSH	29,522,279,223	27,799,616,826	61,896,024,068	0.2068	0.1971	0.4627	-1.39E-13	-1.17E-12	-1.7E-13	-0.01734	-0.06191	0.00163
39	LION	101,606,366,543	112,954,807,003	120,394,121,583	0.2018	0.1867	0.1883	-7.65E-13	-3.64E-14	-2.72E-13	-0.02463	-0.01487	-0.01399

KWIK KIAN GIE SCHOOL OF BUSINESS
Hak cipta milik IBKKG (Institut Bisnis dan Ekonomi Kwik Kian Gie)
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan
b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun
tanpa izin IBKKG.
Institut Bisnis

40	TIRA	56,911,647,955	47,931,661,765	145,559,866,711	0.2404	0.2074	0.6715	1.451E-13	4.49E-13	-1.99E-12	-0.05483	-0.1067	0.1313
41	KDSI	377,745,435,931	403,005,081,573	387,738,747,365	0.4418	0.4197	0.3294	-9.18E-14	-6.86E-14	4.95E-14	0.08055	0.06999	-0.02426
42	ARNA	736,206,333,096	884,792,151,368	858,698,468,313	0.6472	0.7023	0.6002	-1.38E-13	-2.09E-13	4.03E-14	0.01851	0.00013	-0.00076
43	TOTO	807,117,366,092	875,127,024,145	881,751,585,677	0.4622	0.4243	0.3614	2.61E-14	4.987E-14	6.98E-15	-0.04411	0.04001	-0.05206
44	JECC	121,782,583,000	396,189,098,000	408,722,055,000	0.0982	0.3723	0.3009	6.334E-14	1.24E-13	6.8E-14	-0.01506	-0.00453	-0.03137
45	KBLM	289,754,886,655	291,209,032,493	244,138,597,496	0.4428	0.4499	0.3731	-1.94E-13	2.908E-13	5.39E-13	0.02085	-0.00079	-0.01012
46	KBLI	411,558,691,981	552,110,764,623	560,534,774,701	0.3059	0.4118	0.3612	-3.54E-14	-2.47E-14	4.38E-14	-0.0737	0.0652	-0.02938
47	SCCO	295,398,107,771	317,988,081,159	322,517,672,904	0.1676	0.1920	0.1819	-3.64E-14	6.359E-14	1.31E-13	0.04236	-0.02457	-0.0893
48	VOKS	304,976,104,296	286,291,542,830	294,723,998,885	0.1557	0.1838	0.1918	9.76E-14	-1.38E-13	4.63E-14	-0.02221	-0.00532	-0.01602
49	ASGR	284,897,000,000	296,112,000,000	392,325,000,000	0.1963	0.1813	0.2167	-2.55E-13	2.588E-13	-8.66E-15	0.09219	0.00465	0.12375
50	MTDL	93,598,000,000	104,526,000,000	170,453,000,000	0.0409	0.0382	0.0487	5.093E-14	-7.14E-14	1.24E-14	-0.01391	0.19937	-0.11379
51	ASII	41,250,000,000,000	41,702,000,000,000	43,237,000,000,000	0.1928	0.1767	0.1762	-1.62E-16	6.742E-16	-7.01E-17	0.033	-0.03985	-0.00025
52	AUTO	3,305,968,000,000	3,507,217,000,000	3,599,815,000,000	0.2648	0.2438	0.2510	3.732E-15	2.237E-15	2.55E-15	0.05451	-0.02869	-0.03601
53	IMJS	1,611,673,828,096	1,749,741,868,811	1,934,034,241,203	0.1941	0.1799	0.1737	-4.46E-15	6.412E-15	-2.84E-14	0.07419	0.05747	0.03784
54	INDS	1,247,324,580,729	1,447,374,645,310	1,361,197,258,506	0.5679	0.6341	0.5330	3.554E-16	-1.26E-14	1.4E-14	0.02672	-0.01655	-0.05544
55	SMSM	757,634,000,000	714,935,000,000	658,258,000,000	0.4410	0.4067	0.2965	4.855E-14	1.117E-14	-8.4E-14	-0.01795	-0.02781	-0.02915
56	TURI	1,644,948,000,000	1,773,530,000,000	1,860,835,000,000	0.4747	0.4471	0.4266	-2.67E-14	-2.78E-14	-3.83E-15	0.07616	0.0572	0.04027
57	UNTR	13,625,012,000,000	12,659,736,000,000	12,072,399,000,000	0.2375	0.2099	0.1956	-1.19E-15	8.81E-16	-6.32E-16	-0.07962	-0.14624	-0.07493
58	INTD	3,849,757,243	3,707,407,562	3,778,923,574	0.0727	0.0733	0.0793	-2.1E-12	3.079E-12	-2.65E-11	-0.00869	-0.08038	-0.07556
59	DVLA	267,039,943,000	258,265,183,000	404,599,316,000	0.2234	0.2081	0.2940	4.281E-14	-1.5E-14	-6.72E-14	-0.01968	-0.07868	-0.02085
60	SIDO	791,081,000,000	961,873,000,000	1,051,227,000,000	0.2677	0.3411	0.3760	-1.73E-14	-1.1E-14	2.17E-14	0.0156	0.01652	0.00869
61	KLBF	3,404,457,131,056	3,938,494,051,483	4,555,756,101,580	0.3008	0.3166	0.3326	-7.64E-16	2.133E-15	-2.5E-15	-0.01788	-0.0218	0.0211
62	KAEF	561,615,304,370	674,489,435,928	1,006,745,257,089	0.2233	0.2111	0.2931	3.884E-14	-1.08E-15	-2.41E-14	-0.01188	0.03232	0.0297
63	MERK	81,384,920,000	110,784,138,000	129,991,953,000	0.1164	0.1558	0.2026	-8.88E-14	-4.96E-13	2.46E-13	-0.0728	-0.02554	0.18134
64	PYFA	91,716,051,981	84,152,132,186	79,954,782,788	0.5239	0.4877	0.4999	-8.77E-13	1.252E-12	-1.78E-12	0.03183	0.04741	0.05038
65	SQBB	87,174,799,000	90,312,268,000	86,021,584,000	0.2070	0.1966	0.1854	-2E-13	-9.07E-14	-7.41E-14	0.00876	0.02766	-0.02397
66	TSPC	1,554,389,853,202	1,616,562,460,878	1,806,744,212,273	0.2869	0.2882	0.2875	1.066E-14	-1.7E-15	1.37E-14	0.01265	-0.03538	0.0161
67	TCID	923,951,560,313	902,694,745,887	935,344,860,312	0.6269	0.4844	0.4492	2.322E-14	-1.9E-13	1.65E-13	0.03387	0.24779	-0.0442
68	UNVR	7,348,025,000,000	8,320,917,000,000	9,529,476,000,000	0.5784	0.5827	0.6058	5.558E-15	-6.19E-15	-4.32E-15	-0.04371	-0.01153	-0.00592

KWIK KIAN GIE SCHOOL OF BUSINESS
Hak Cipta milik Kwik Kian Gie (Institut Bisnis dan Informatika Kwik Kian Gie)
1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik atau tinjauan suatu masalah.
b. Pengutipan tak merugikan kepentingan yang wajar IBIK KKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIK KKG.
Institut Bisnis dan Informatika Kwik Kian Gie

No.	Kode	MANAJEMEN LABA																	
		α (1 / Total Aktiva (t-1))			α ((DREV-DREC) / Total Aktiva (t-1))			α (PPE (t) / Total Aktiva (t-1))			NDACC			DACC			TACC		
		2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	-3.64E-13	8.95E-14	-1.55E-13	5.98E-14	-4.427E-15	-1.675E-14	-0.06229	0.025453	-0.05788	-0.06229	0.025453	-0.05788	-0.0971	-0.0119	-0.0389	-0.1594	0.0135	-0.0968
2	DLTA	1.54E-13	5.36E-14	-7.7E-16	-1.249E-13	-5.585E-15	-7.471E-17	0.017542	-0.00564	-7.4E-05	0.017542	-0.00564	0.017542	0.1176	-0.0491	-0.0227	0.1351	-0.0547	-0.0051
3	FAST	-4.18E-14	5.07E-14	-4.39E-14	5.493E-15	3.374E-14	2.9224E-15	-0.01513	-0.01913	-0.01802	-0.01513	-0.01913	-0.01513	-0.0692	-0.0899	-0.1007	-0.0844	-0.1091	-0.1158
4	ICBP	4.74E-15	5.68E-16	-1.09E-15	4.654E-16	7.329E-17	8.5078E-17	0.027538	-0.00372	-0.00778	0.027538	-0.00372	0.027538	0.0747	-0.0187	-0.0634	0.1022	-0.0225	-0.0359
5	INDF	-3.31E-16	7.52E-17	-4.41E-16	-8.102E-17	5.526E-19	1.891E-17	-0.00727	0.001886	-0.01134	-0.00727	0.001886	-0.00727	-0.0177	-0.0077	-0.0363	-0.0250	-0.0059	-0.0436
6	MYOR	1.34E-14	5.97E-15	6.3E-15	1.199E-15	-5.802E-15	-1.515E-16	0.047997	-0.03381	0.024311	0.047997	-0.03381	0.047997	0.0830	-0.0717	0.0163	0.1310	-0.1055	0.0643
7	MLBI	-3.88E-14	7.38E-14	2.77E-14	-3.938E-15	-2.637E-14	-4.633E-15	-0.05101	-0.09344	0.035325	-0.05101	-0.09344	-0.05101	-0.0161	-0.0959	0.1042	-0.0672	-0.1893	0.0532
8	ROTI	5.46E-14	3.71E-14	-1.86E-14	-3.401E-14	-6.91E-17	-1.518E-15	-0.10842	-0.08287	-0.04374	-0.10842	-0.08287	-0.10842	0.0117	-0.0501	0.0586	-0.0967	-0.1330	-0.0499
9	SKBM	1.82E-13	-1.92E-14	1.08E-13	6.427E-14	-1.073E-15	-6.213E-14	0.045725	-0.00756	0.047145	0.045725	-0.00756	0.045725	0.0468	-0.0266	0.0280	0.0925	-0.0342	0.0737
10	SKLT	7.45E-14	4.32E-14	1.57E-13	-6.539E-15	3.082E-15	-1.884E-14	-0.01008	-0.00642	0.046996	-0.01008	-0.00642	-0.01008	-0.0114	-0.0221	0.0605	-0.0215	-0.0285	0.0504
11	TBLA	4.99E-15	3.22E-15	2.19E-15	-7.472E-19	-2.296E-15	-4.352E-16	0.014192	0.036524	0.012008	0.014192	0.036524	0.014192	0.0180	-0.0055	0.0063	0.0322	0.0310	0.0205
12	ULTJ	1.93E-14	1.2E-14	-3.56E-15	1.154E-15	1.49E-16	-1.231E-16	0.019326	-0.01396	-0.00371	0.019326	-0.01396	0.019326	0.0358	-0.0362	-0.0389	0.0551	-0.0502	-0.0196
13	CEKA	1.64E-13	4.2E-14	4.43E-14	6.509E-14	-7.571E-15	-2.302E-14	0.036435	-0.00927	0.009562	0.036435	-0.00927	0.036435	0.1400	-0.0391	0.0131	0.1765	-0.0483	0.0495
14	GGRM	1.45E-15	1.19E-15	2.54E-17	6.915E-16	-3.379E-16	2.1288E-18	0.027441	0.023879	0.00052	0.027441	0.023879	0.027441	0.0469	0.0320	-0.0316	0.0744	0.0558	-0.0042
15	WIIM	4.42E-14	3.38E-14	-1.07E-14	-9.28E-15	1.059E-14	1.0156E-15	0.013706	0.01452	-0.00354	0.013706	0.01452	0.013706	0.0415	0.0366	-0.0364	0.0552	0.0511	-0.0227
16	TRIS	1.6E-13	7.56E-14	5.21E-14	-2.044E-14	-1.141E-14	4.0729E-16	0.019383	-0.0096	0.006929	0.019383	-0.0096	0.019383	0.0573	-0.0359	0.0015	0.0767	-0.0455	0.0208
17	SRSN	2.67E-14	4.48E-13	-3.08E-13	1.155E-15	-5.035E-14	2.0938E-14	0.003203	0.05623	-0.06777	0.003203	0.05623	0.003203	0.0086	0.1422	-0.1840	0.0118	0.1984	-0.1808
18	RICY	2.66E-14	7.8E-14	-4.36E-14	-6.575E-15	5.503E-15	2.187E-15	-0.00848	-0.02638	-0.01451	-0.00848	-0.02638	-0.00848	-0.0204	-0.0758	-0.0487	-0.0288	-0.1022	-0.0571
19	BATA	1.82E-14	1.61E-13	4.59E-14	7.64E-15	-5.478E-14	-9.328E-15	0.004453	0.061358	0.010085	0.004453	0.061358	0.004453	0.0089	0.1311	0.0245	0.0133	0.1925	0.0290
20	ALDO	2.53E-13	2.13E-13	6.1E-14	-1.331E-14	-3.749E-15	-6.44E-14	0.026676	0.02501	0.006783	0.026676	0.02501	0.026676	0.0479	0.0373	-0.0130	0.0746	0.0623	0.0137
21	AKRA	6.09E-15	9.5E-16	2.2E-15	2.693E-17	1.634E-16	-1.602E-16	-0.02673	0.004246	0.010022	-0.02673	0.004246	-0.02673	-0.0616	0.0010	0.0527	-0.0883	0.0052	0.0260
22	BUDI	7.55E-15	1.25E-15	-2.29E-14	-7.702E-16	-8.918E-16	-1.534E-14	-0.01132	0.002136	-0.04064	-0.01132	0.002136	-0.01132	-0.0053	-0.0327	-0.0650	-0.0166	-0.0306	-0.0763
23	LTLS	3.87E-15	3.39E-15	-7.18E-15	1.669E-16	-3.031E-16	-1.825E-16	0.004435	0.00534	-0.01352	0.004435	0.00534	0.004435	0.0138	-0.0016	-0.0495	0.0182	0.0037	-0.0450
24	DPNS	1.22E-13	6.56E-14	-4.42E-14	1.729E-14	-9.539E-15	-9.898E-15	0.001555	0.000809	-0.00053	0.001555	0.000809	0.001555	0.0299	0.0169	-0.0166	0.0315	0.0177	-0.0150
25	EKAD	3.62E-13	-3.03E-13	4.94E-14	2.35E-14	-1.82E-14	-4.798E-15	0.031782	-0.02922	0.017534	0.031782	-0.02922	0.031782	0.0732	-0.1017	-0.0159	0.1050	-0.1309	0.0159
26	INCI	1E-12	-3.07E-13	6.38E-13	2.596E-13	9.065E-14	-3.071E-13	0.050604	-0.01487	0.082	0.050604	-0.01487	0.050604	0.0867	-0.0448	0.0572	0.1373	-0.0597	0.1078
27	AKPI	7.88E-14	3.28E-14	-3.96E-14	-1.651E-14	-4.424E-15	-1.003E-14	-0.08362	0.055461	-0.06426	-0.08362	0.055461	-0.08362	-0.0793	-0.0202	-0.0316	-0.1630	0.0352	-0.1152

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28	AMPG	-8.2E-15	3.64E-15	-3.92E-15	-1.684E-15	2.721E-18	-7.393E-18	-0.01256	0.006629	-0.01381	-0.01256	0.006629	-0.01256	-0.0155	-0.0131	-0.0044	-0.0281	-0.0065	-0.0170
29	APLI	-1.42E-13	-1.97E-13	-2.56E-13	1.224E-14	-3.951E-14	-2.123E-14	-0.02352	-0.03379	-0.05926	-0.02352	-0.03379	-0.02352	-0.0181	-0.0494	-0.0561	-0.0416	-0.0832	-0.0796
30	IGAR	2.95E-13	-2.34E-13	6.85E-14	-1.505E-15	-1.569E-14	5.2761E-15	0.013594	-0.01559	0.004834	0.013594	-0.01559	0.013594	0.0797	-0.0661	0.0010	0.0933	-0.0817	0.0146
31	LMPI	-9.9E-15	-9.89E-16	-1.53E-14	3.687E-15	8.657E-17	2.5233E-15	-0.00261	-0.00026	-0.004	-0.00261	-0.00026	-0.00261	-0.0047	-0.0152	-0.0113	-0.0073	-0.0155	-0.0139
32	TRST	-1.99E-14	-5.93E-16	-1.79E-14	-4.041E-15	-4.183E-17	7.1325E-16	-0.03946	-0.00111	-0.03635	-0.03946	-0.00111	-0.03946	-0.0239	-0.0325	-0.0217	-0.0634	-0.0336	-0.0612
33	TALF	6.12E-16	1.48E-13	5.92E-14	1.696E-16	-3.443E-14	-8.174E-16	7.13E-05	0.017486	0.032346	7.13E-05	0.017486	7.13E-05	0.0010	0.0381	0.0269	0.0011	0.0556	0.0269
34	INTP	-1.2E-16	-3.39E-17	4.54E-16	-1.878E-18	2.382E-18	-7.481E-17	-0.00146	-0.00047	0.006649	-0.00146	-0.00047	-0.00146	-0.0006	-0.0235	0.0132	-0.0020	-0.0240	0.0117
35	SMBR	3.93E-15	1.53E-14	1.47E-14	-4.775E-15	-1.089E-14	-6.399E-14	0.002193	-0.01201	0.051136	0.002193	-0.01201	0.002193	0.0090	-0.0455	0.0504	0.0112	-0.0575	0.0526
36	SMGR	-6.22E-16	-1.27E-15	-4.63E-16	4.17E-17	9.551E-17	5.2387E-17	-0.01257	-0.03208	-0.01428	-0.01257	-0.03208	-0.01257	-0.0072	-0.0484	-0.0043	-0.0198	-0.0805	-0.0169
37	INAI	3.45E-14	1.3E-14	1.1E-13	-2.299E-15	6.819E-15	-3.053E-14	-0.00356	-0.00302	0.026289	-0.00356	-0.00302	-0.00356	-0.0224	-0.0176	0.1429	-0.0259	-0.0206	0.1393
38	LMSH	1.21E-13	4.39E-13	1.22E-14	2.416E-15	7.245E-14	-2.766E-16	-0.00359	-0.0122	0.000754	-0.00359	-0.0122	-0.00359	-0.0132	-0.0514	-0.0010	-0.0168	-0.0636	-0.0046
39	LION	4.89E-14	2.46E-14	-2.19E-14	1.885E-14	5.413E-16	3.8095E-15	-0.00497	-0.00278	-0.00263	-0.00497	-0.00278	-0.00497	-0.0192	-0.0192	-0.0122	-0.0241	-0.0220	-0.0171
40	TIRA	2.32E-13	-4.62E-13	6.06E-13	-7.955E-15	-4.79E-14	-2.619E-13	-0.01318	-0.02213	0.088163	-0.01318	-0.02213	-0.01318	-0.0410	-0.0898	0.1408	-0.0542	-0.1119	0.1276
41	KDSI	9.42E-14	7.29E-14	-2.06E-14	-7.395E-15	-4.804E-15	-1.202E-15	0.035584	0.029371	-0.00799	0.035584	0.029371	0.035584	0.0461	0.0262	-0.0682	0.0817	0.0555	-0.0326
42	ARNA	1.63E-14	1.03E-16	-5.31E-16	-2.562E-15	-2.719E-17	-3.065E-17	0.01198	9.13E-05	-0.00046	0.01198	9.13E-05	0.01198	0.0082	-0.0324	-0.0149	0.0202	-0.0323	-0.0030
43	TOTO	2.53E-14	1.94E-14	-2.13E-14	-1.151E-15	1.995E-15	-3.635E-16	-0.02039	0.016977	-0.01882	-0.02039	0.016977	-0.02039	-0.0225	0.0047	-0.0359	-0.0429	0.0216	-0.0563
44	JECC	1.21E-14	4.26E-15	-2.31E-14	-9.539E-16	-5.617E-16	-2.133E-15	-0.00148	-0.00169	-0.00944	-0.00148	-0.00169	-0.00148	-0.0133	-0.0162	-0.0368	-0.0148	-0.0179	-0.0382
45	KBLM	3.19E-14	1.22E-15	-1.55E-14	-4.046E-15	-2.298E-16	-5.451E-15	0.009233	-0.00036	-0.00378	0.009233	-0.00036	0.009233	0.0128	-0.0180	-0.0276	0.0220	-0.0184	-0.0183
46	KBLI	5.48E-14	3.86E-14	-1.89E-14	2.611E-15	-1.611E-15	-1.286E-15	-0.02255	0.026846	-0.01061	-0.02255	0.026846	-0.02255	-0.0503	0.0248	-0.0169	-0.0729	0.0516	-0.0394
47	SCCO	2.9E-14	1.48E-14	-5.04E-14	-1.541E-15	-1.562E-15	-1.169E-14	0.007101	-0.00472	-0.01624	0.007101	-0.00472	0.007101	0.0357	-0.0187	-0.1098	0.0428	-0.0235	-0.1027
48	VOKS	1.13E-14	3.41E-15	-1.04E-14	-2.168E-15	7.367E-16	-7.422E-16	-0.00346	-0.00098	-0.00307	-0.00346	-0.00098	-0.00346	-0.0183	-0.0078	-0.0188	-0.0218	-0.0088	-0.0223
49	ASGR	6.35E-14	2.85E-15	6.84E-14	-2.348E-14	1.203E-15	-1.072E-15	0.018101	0.000843	0.026822	0.018101	0.000843	0.018101	0.0746	0.0011	0.0964	0.0927	0.0019	0.1145
50	MTDL	6.87E-15	7.29E-14	-3.25E-14	-7.084E-16	-1.423E-14	-1.406E-15	-0.00057	0.007622	-0.00555	-0.00057	0.007622	-0.00057	-0.0132	0.2059	-0.1340	-0.0138	0.2135	-0.1345
51	ASII	1.54E-16	1.69E-16	-1.02E-18	-5.351E-18	-2.687E-17	1.7526E-20	0.006361	-0.00704	-4.4E-05	0.006361	-0.00704	0.006361	0.0271	-0.0382	-0.0109	0.0335	-0.0452	-0.0045
52	AUTO	4.37E-15	1.99E-15	-2.51E-15	2.034E-16	-6.419E-17	-9.171E-17	0.014434	-0.00699	-0.00904	0.014434	-0.00699	0.014434	0.0408	-0.0308	-0.0546	0.0552	-0.0378	-0.0402
53	IMJS	8.94E-15	5.91E-15	3.4E-15	-3.311E-16	3.685E-16	-1.076E-15	0.014403	0.010337	0.006573	0.014403	0.010337	0.014403	0.0602	0.0380	0.0233	0.0747	0.0484	0.0377
54	INDS	1.22E-14	7.25E-15	-2.17E-14	9.497E-18	2.091E-16	-7.739E-16	0.015173	-0.01049	-0.02955	0.015173	-0.01049	0.015173	0.0130	-0.0371	-0.0715	0.0282	-0.0476	-0.0563
55	SMSM	1.04E-14	1.58E-14	-1.31E-14	-8.715E-16	-3.108E-16	2.4493E-15	-0.00792	-0.01131	-0.00864	-0.00792	-0.01131	-0.00792	-0.0089	-0.0312	-0.0284	-0.0168	-0.0426	-0.0363
56	TURI	2.2E-14	1.44E-14	9.23E-15	-2.035E-15	-1.588E-15	-1.542E-16	0.036152	0.025574	0.017181	0.036152	0.025574	0.036152	0.0412	0.0214	-0.0099	0.0774	0.0469	0.0262
57	UNTR	1.39E-15	-2.42E-15	-1.21E-15	9.451E-17	-1.288E-16	4.7351E-17	-0.01891	-0.0307	-0.01466	-0.01891	-0.0307	-0.01891	-0.0601	-0.1226	-0.0605	-0.0790	-0.1533	-0.0794
58	INTD	1.64E-13	1.59E-12	-1.58E-12	1.826E-14	-2.475E-13	2.0033E-12	-0.00063	-0.00589	-0.00599	-0.00063	-0.00589	-0.00063	-0.0079	-0.0688	-0.0877	-0.0085	-0.0747	-0.0883

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59	DVLA	-1.65E-14	-6.34E-14	-1.51E-14	-8.425E-16	1.178E-15	1.4014E-15	-0.0044	-0.01637	-0.00613	-0.0044	-0.01637	-0.0044	-0.0147	-0.0692	-0.0213	-0.0191	-0.0856	-0.0257
60	SIDO	5.28E-15	5.86E-15	3.11E-15	-2.695E-16	-1.819E-16	1.882E-16	0.004176	0.005634	0.003267	0.004176	0.005634	0.004176	0.0121	-0.0040	0.0015	0.0163	0.0016	0.0056
61	KLBF	-1.58E-15	-1.75E-15	1.54E-15	1.366E-17	-4.651E-17	-5.28E-17	-0.00538	-0.0069	0.007018	-0.00538	-0.0069	-0.00538	-0.0117	-0.0252	0.0193	-0.0171	-0.0321	0.0139
62	KAEF	-4.72E-15	1.01E-14	8.65E-15	-4.614E-16	-3.48E-17	-7.162E-16	-0.00265	0.006824	0.008705	-0.00265	0.006824	-0.00265	-0.0087	0.0212	0.0241	-0.0113	0.0280	0.0214
63	MERK	-1.04E-13	-3.59E-14	2.83E-13	6.462E-15	1.266E-14	4.4666E-14	-0.00847	-0.00398	0.036738	-0.00847	-0.00398	-0.00847	-0.0640	-0.0216	0.1800	-0.0725	-0.0255	0.1715
64	PYFA	1.82E-13	1.75E-13	3.15E-13	-2.791E-14	5.938E-14	-8.95E-14	0.016677	0.023121	0.025183	0.016677	0.023121	0.016677	0.0165	0.0039	0.0273	0.0332	0.0270	0.0440
65	SQBB	2.08E-14	6.02E-14	-5.17E-14	-1.75E-15	-2.51E-15	1.7766E-15	0.001813	0.005438	-0.00444	0.001813	0.005438	0.001813	0.0075	0.0170	-0.0326	0.0093	0.0224	-0.0308
66	TSPC	2.34E-15	6.31E-15	2.56E-15	1.348E-16	6.029E-17	2.1991E-16	0.00363	-0.0102	0.004628	0.00363	-0.0102	0.00363	0.0098	-0.0342	0.0049	0.0134	-0.0444	0.0086
67	TCID	2.3E-14	1.33E-13	-2.12E-14	7.866E-16	-4.719E-14	-7.284E-15	0.021232	0.12002	-0.01986	0.021232	0.12002	0.021232	0.0142	0.1073	-0.0703	0.0355	0.2273	-0.0491
68	UNVR	3.44E-15	3.07E-16	-3.76E-16	-2.429E-16	7.14E-17	2.5562E-17	-0.02528	-0.00672	-0.00359	-0.02528	-0.00672	-0.02528	-0.0169	-0.0246	0.0066	-0.0422	-0.0313	-0.0186

No.	Kode	*LEVERAGE*					
		Utang Jangka Panjang			Rata-rata Total Asset	LEV	
		2014	2015	2016		2014	2015	2016
1	ADES	53,943,000,000	125,491,000,000	187,625,000,000	641,231,000,000	0.0841	0.1957	0.2926
2	DLTA	41,957,000,000	48,281,000,000	47,581,000,000	1,077,854,000,000	0.0389	0.0448	0.0441
3	FAST	612,394,270,000	405,757,060,000	679,361,269,000	2,350,329,917,667	0.2606	0.1726	0.2890
4	ICBP	4,237,041,000,000	4,171,369,000,000	3,931,340,000,000	26,560,686,666,667	0.1595	0.1571	0.1480
5	INDF	23,144,218,000,000	23,602,395,000,000	19,013,651,000,000	86,694,430,666,667	0.2670	0.2722	0.2193
6	MYOR	3,106,623,134,352	2,996,760,596,340	2,773,114,553,072	11,521,044,855,301	0.2696	0.2601	0.2407
7	MLBI	88,453,000,000	119,146,000,000	135,617,000,000	2,074,805,000,000	0.0426	0.0574	0.0654
8	ROTI	881,702,527,476	1,121,868,678,348	1,156,387,262,310	2,589,619,590,656	0.3405	0.4332	0.4465
9	SKBM	88,437,268,806	121,979,429,549	164,287,924,725	806,372,590,444	0.1097	0.1513	0.2037
10	SKLT	58,211,271,522	65,933,237,971	102,786,060,143	427,427,675,710	0.1362	0.1543	0.2405
11	TBLA	2,284,443,000,000	3,697,335,000,000	4,592,924,000,000	9,739,422,000,000	0.2346	0.3796	0.4716
12	ULTJ	153,860,032,791	180,862,036,933	156,440,554,888	3,565,776,276,683	0.0431	0.0507	0.0439
13	CEKA	27,917,794,870	29,461,394,411	33,835,271,614	1,398,646,799,925	0.0200	0.0211	0.0242
14	GGRM	1,316,741,000,000	1,452,418,000,000	1,748,841,000,000	61,563,775,000,000	0.0214	0.0236	0.0284
15	WIIM	48,708,000,000	57,286,000,000	68,829,000,000	1,343,626,333,333	0.0363	0.0426	0.0512
16	TRIS	22,105,318,201	18,882,652,361	11,308,062,082	578,655,896,105	0.0382	0.0326	0.0195
17	SRSN	23,924,472,000	30,613,578,000	38,754,782,000	585,390,741,667	0.0409	0.0523	0.0662

KWIK KIAN GIE SCHOOL OF BUSINESS
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18	RICY	145,338,633,312	79,916,773,299	54,429,743,296	1,219,630,086,987	0.1192	0.0655	0.0446
19	BATA	33,059,856,000	37,139,249,000	39,852,948,000	791,630,659,333	0.0418	0.0469	0.0503
20	ALDO	13,268,000,000	18,867,000,000	7,686,000,000	374,338,895,942	0.0354	0.0504	0.0205
21	AKRA	2,640,651,880,000	3,045,552,087,000	1,940,712,863,000	15,274,658,061,333	0.1729	0.1994	0.1271
22	BUDI	622,934,000,000	669,593,000,000	676,009,000,000	2,891,580,666,667	0.1808	0.2316	0.2338
23	LTLS	1,054,921,000,000	1,046,466,000,000	1,302,721,000,000	5,242,205,666,667	0.2012	0.1996	0.2485
24	DPNS	18,464,737,755	19,321,908,486	21,331,236,675	279,834,572,922	0.0660	0.0690	0.0762
25	EKAD	16,571,290,811	18,135,731,998	41,393,372,541	501,308,727,583	0.0331	0.0362	0.0826
26	INCI	4,567,012,939	4,410,219,931	6,104,880,320	195,551,096,727	0.0234	0.0226	0.0312
27	AKPI	382,560,793,000	789,951,724,000	724,986,119,000	2,575,364,970,667	0.1485	0.3067	0.2815
28	AMFG	446,447,000,000	400,676,000,000	1,020,540,000,000	4,573,763,333,333	0.0976	0.0876	0.2231
29	APLI	17,463,000,000	18,224,000,000	20,393,000,000	298,738,552,598	0.0585	0.0610	0.0683
30	IGAR	19,625,809,516	11,077,815,153	3,365,755,813	391,340,413,608	0.0502	0.0283	0.0086
31	IMPI	46,299,503,539	40,580,088,002	37,844,031,718	804,116,858,555	0.0576	0.0505	0.0471
32	TRST	549,669,305,670	530,902,085,972	448,461,726,428	3,303,080,406,431	0.1664	0.1607	0.1358
33	TALF	32,698,503,674	14,027,626,740	18,417,236,260	583,286,253,821	0.0561	0.0240	0.0316
34	INTP	1,047,063,000,000	1,084,667,000,000	824,135,000,000	28,891,191,666,667	0.0362	0.0375	0.0285
35	SMBR	65,639,000,000	84,622,000,000	955,882,000,000	3,522,008,433,000	0.0186	0.0240	0.2714
36	SMGR	4,054,815,000,000	4,113,131,000,000	5,500,831,000,000	38,903,896,556,333	0.1042	0.1057	0.1414
37	INAI	176,585,800,453	138,308,151,083	109,593,711,781	1,187,651,680,662	0.1487	0.1165	0.0923
38	LMSH	9,085,000,000	10,323,000,000	10,035,000,000	145,881,911,890	0.0623	0.0708	0.0688
39	LION	47,077,000,000	51,037,000,000	62,676,000,000	643,436,353,871	0.0732	0.0793	0.0974
40	TIRA	23,033,323,079	27,205,590,470	44,087,012,333	259,201,969,735	0.0889	0.1050	0.1701
41	KDSI	181,611,000,000	165,927,000,000	146,492,000,000	1,093,233,074,251	0.1661	0.1518	0.1340
42	ARNA	34,323,000,000	37,193,000,000	118,497,000,000	1,411,311,000,000	0.0243	0.0264	0.0840
43	TOTO	407,674,478,992	387,878,582,652	468,416,609,176	2,361,123,000,000	0.1727	0.1643	0.1984
44	JECC	51,619,105,000	107,423,814,000	124,327,450,000	1,336,601,296,333	0.0386	0.0804	0.0930
45	KBLM	14,708,551,484	15,266,645,714	15,171,816,630	646,908,913,139	0.0227	0.0236	0.0235
46	KBLI	158,183,000,000	186,764,000,000	191,361,000,000	1,588,034,333,333	0.0996	0.1176	0.1205
47	SCCO	20,025,935,772	31,653,868,971	34,356,405,692	1,959,695,670,076	0.0102	0.0162	0.0175
48	VOKS	51,275,474,284	40,435,353,983	30,843,785,413	1,587,471,821,249	0.0323	0.0255	0.0194

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49	ASGR	59,973,000,000	62,134,000,000	50,683,000,000	1,722,296,666,667	0.0348	0.0361	0.0294
50	MTDL	93,257,000,000	159,231,000,000	214,289,000,000	3,368,960,666,667	0.0277	0.0473	0.0636
51	ASII	41,599,000,000,000	42,660,000,000,000	32,870,000,000,000	247,772,333,333,333	0.1679	0.1722	0.1327
52	AUTO	387,053,000,000	569,777,000,000	817,570,000,000	14,446,317,333,333	0.0268	0.0394	0.0566
53	IMJS	3,648,955,831,422	4,076,170,658,007	5,154,761,709,643	11,110,531,933,948	0.3284	0.3669	0.4640
54	INDS	124,875,163,299	189,882,575,049	85,509,262,804	2,437,955,642,417	0.0512	0.0779	0.0351
55	SMSM	98,714,000,000	208,148,000,000	166,203,000,000	2,077,616,000,000	0.0475	0.1002	0.0800
56	TURI	552,517,000,000	607,386,000,000	486,291,000,000	4,435,339,666,667	0.1246	0.1369	0.1096
57	UNTR	5,479,316,000,000	4,184,789,000,000	3,013,338,000,000	62,004,468,333,333	0.0884	0.0675	0.0486
58	INTD	11,373,408,514	12,202,134,512	11,654,672,213	48,338,670,719	0.2353	0.2524	0.2411
59	DVLA	105,487,708,000	106,462,785,000	77,358,436,000	1,382,961,191,667	0.0763	0.0770	0.0559
60	SIDO	13,662,000,000	13,737,000,000	14,043,000,000	2,867,999,333,333	0.0048	0.0048	0.0049
61	KLBF	289,246,205,103	392,250,905,307	445,000,282,572	13,787,231,329,370	0.0210	0.0285	0.0323
62	KAEF	436,888,096,633	286,695,906,949	644,946,264,289	3,747,368,684,570	0.1166	0.0765	0.1721
63	MERK	36,991,366,000	35,667,641,000	40,640,296,000	698,879,180,667	0.0529	0.0510	0.0582
64	PYFA	27,466,063,039	22,195,418,683	23,620,425,733	166,523,979,230	0.1649	0.1333	0.1418
65	SQBB	6,755,953,000	7,703,883,000	10,405,656,000	467,538,010,667	0.0145	0.0165	0.0223
66	TSPC	290,096,749,176	251,101,467,010	297,120,986,625	6,160,031,033,945	0.0471	0.0408	0.0482
67	TCID	125,455,000,000	144,295,000,000	178,637,000,000	2,043,626,000,000	0.0614	0.0706	0.0874
68	UNVR	769,914,000,000	775,043,000,000	1,163,363,000,000	15,585,666,666,667	0.0430	0.0497	0.0746

No.	Kode	*SALES GROWTH*								
		Total Penjualan (t)			Total Penjualan (t-1)			SG		
		2014	2015	2016	2014	2015	2016	2014	2015	2016
1	ADES	578,784,000,000	669,725,000,000	887,663,000,000	502,524,000,000	578,784,000,000	669,725,000,000	0.1518	0.1571	0.3254
2	DLTA	879,253,383,000	699,506,819,000	768,455,378,000	867,067,000,000	879,253,383,000	699,506,819,000	0.0141	-0.2044	0.0986
3	FAST	4,208,887,158,000	4,883,307,267,000	4,475,061,326,000	3,960,253,000,000	4,208,887,158,000	4,883,307,267,000	0.0628	0.1602	-0.0836
4	ICBP	30,022,463,000,000	31,741,094,000,000	34,466,069,000,000	25,094,700,000,000	30,022,463,000,000	31,741,094,000,000	0.1964	0.0572	0.0859
5	INDF	63,594,452,000,000	64,061,947,000,000	66,750,317,000,000	55,623,700,000,000	63,594,452,000,000	64,061,947,000,000	0.1433	0.0074	0.0420
6	MYOR	14,169,088,278,238	14,818,730,635,847	18,349,959,898,358	12,017,837,000,000	14,169,088,278,238	14,818,730,635,847	0.1790	0.0458	0.2383
7	MLBI	2,988,501,000,000	2,696,318,000,000	3,263,311,000,000	2,713,027,000,000	2,988,501,000,000	2,696,318,000,000	0.1015	-0.0978	0.2103

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8	ROTI	1,880,262,901,697	2,174,501,712,899	2,521,920,986,213	1,505,520,000,000	1,880,262,901,697	2,174,501,712,899	0.2489	0.1565	0.1598
9	SKBM	1,480,764,903,724	1,362,245,580,664	1,501,115,928,446	1,296,600,000,000	1,480,764,903,724	1,362,245,580,664	0.1420	-0.0800	0.1019
10	SKLT	681,419,524,161	745,107,731,208	833,850,372,883	567,048,547,543	681,419,524,161	745,107,731,208	0.2017	0.0935	0.1191
11	TBLA	6,333,987,000,000	5,331,301,000,000	6,513,980,000,000	3,705,300,000,000	6,333,987,000,000	5,331,301,000,000	0.7094	-0.1583	0.2218
12	ULTJ	3,916,789,366,423	4,393,932,684,171	4,685,987,917,355	3,460,231,000,000	3,916,789,366,423	4,393,932,684,171	0.1319	0.1218	0.0665
13	CEKA	3,701,868,790,192	3,485,733,830,354	4,115,541,761,173	2,532,000,000,000	3,701,868,790,192	3,485,733,830,354	0.4620	-0.0584	0.1807
14	GGRM	65,185,850,000,000	70,365,573,000,000	76,274,147,000,000	55,436,954,000,000	65,185,850,000,000	70,365,573,000,000	0.1759	0.0795	0.0840
15	WIIM	1,661,533,000,000	1,839,420,000,000	1,685,796,000,000	1,588,022,000,000	1,661,533,000,000	1,839,420,000,000	0.0463	0.1071	-0.0835
16	TRIS	746,829,000,000	859,743,472,895	901,909,489,240	709,945,585,382	746,829,000,000	859,743,472,895	0.0520	0.1512	0.0490
17	SRSN	472,834,591,000	531,573,325,000	500,539,668,000	392,315,000,000	472,834,591,000	531,573,325,000	0.2052	0.1242	-0.0584
18	RICY	1,185,443,580,242	1,111,051,293,008	1,221,519,096,811	984,185,000,000	1,185,443,580,242	1,111,051,293,008	0.2045	-0.0628	0.0994
19	BATA	1,008,727,515,000	1,028,850,578,000	999,802,379,000	902,459,000,000	1,008,727,515,000	1,028,850,578,000	0.1178	0.0199	-0.0282
20	ALDO	493,882,000,000	538,363,000,000	66,434,000,000	399,346,000,000	493,882,000,000	538,363,000,000	0.2367	0.0901	-0.8766
21	AKRA	22,468,327,501,000	19,764,821,141,000	15,212,590,884,000	22,337,900,000,000	22,468,327,501,000	19,764,821,141,000	0.0058	-0.1203	-0.2303
22	BUDI	2,284,211,000,000	2,378,805,000,000	2,467,553,000,000	2,569,000,000,000	2,284,211,000,000	2,378,805,000,000	-0.1109	0.0414	0.0373
23	LTLS	5,888,153,000,000	6,465,959,000,000	6,438,172,000,000	5,734,847,000,000	5,888,153,000,000	6,465,959,000,000	0.0267	0.0981	-0.0043
24	DPNS	132,775,925,237	118,475,319,120	115,940,711,050	131,333,196,189	132,775,925,237	118,475,319,120	0.0110	-0.1077	-0.0214
25	ERAD	526,573,620,057	531,538,000,000	568,639,000,000	418,669,000,000	526,573,620,057	531,538,000,000	0.2577	0.0094	0.0698
26	INCI	110,023,088,698	136,668,408,270	176,067,561,639	81,244,267,131	110,023,088,698	136,668,408,270	0.3542	0.2422	0.2883
27	AKPI	1,945,383,031,000	2,017,466,511,000	2,047,218,639,000	1,663,390,000,000	1,945,383,031,000	2,017,466,511,000	0.1695	0.0371	0.0147
28	AMFG	3,672,186,000,000	3,665,989,000,000	3,724,075,000,000	3,216,480,000,000	3,672,186,000,000	3,665,989,000,000	0.1417	-0.0017	0.0158
29	APLI	294,081,000,000	260,667,000,000	319,728,000,000	281,551,000,000	294,081,000,000	260,667,000,000	0.0445	-0.1136	0.2266
30	IGAR	737,863,227,409	677,331,846,043	792,794,834,768	643,403,000,000	737,863,227,409	677,331,846,043	0.1468	-0.0820	0.1705
31	LMPI	513,547,309,970	452,693,585,202	411,945,398,299	676,111,000,000	513,547,309,970	452,693,585,202	-0.2404	-0.1185	-0.0900
32	TRST	2,507,884,797,367	2,457,349,444,991	2,249,418,846,803	2,033,149,000,000	2,507,884,797,367	2,457,349,444,991	0.2335	-0.0202	-0.0846
33	TALF	558,080,193,376	476,383,633,793	569,419,992,907	423,278,000,000	558,080,193,376	476,383,633,793	0.3185	-0.1464	0.1953
34	INTP	19,996,264,000,000	17,798,055,000,000	15,361,894,000,000	18,691,000,000,000	19,996,264,000,000	17,798,055,000,000	0.0698	-0.1099	-0.1369
35	SMBR	1,214,915,000,000	1,461,248,000,000	1,522,808,000,000	1,168,608,000,000	1,214,915,000,000	1,461,248,000,000	0.0396	0.2028	0.0421
36	SMGR	26,987,035,000,000	26,948,004,000,000	26,134,306,000,000	24,501,241,000,000	26,987,035,000,000	26,948,004,000,000	0.1015	-0.0014	-0.0302
37	INAI	933,462,000,000	1,384,676,000,000	1,284,510,000,000	640,703,000,000	933,462,000,000	1,384,676,000,000	0.4569	0.4834	-0.0723
38	LMSH	249,072,000,000	174,599,000,000	157,855,000,000	256,211,000,000	249,072,000,000	174,599,000,000	-0.0279	-0.2990	-0.0959

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39	LION	377,263,000,000	389,251,000,000	379,137,000,000	333,674,000,000	377,263,000,000	389,251,000,000	0.1306	0.0318	-0.0260
40	TIRA	279,488,427,000	253,898,504,000	259,541,346,000	259,066,265,000	279,488,427,000	253,898,504,000	0.0788	-0.0916	0.0222
41	KDSI	1,626,233,000,000	1,713,946,000,000	1,995,337,000,000	1,386,315,000,000	1,626,233,000,000	1,713,946,000,000	0.1731	0.0539	0.1642
42	ARNA	1,609,759,000,000	1,291,926,000,000	1,511,978,000,000	1,417,640,000,000	1,609,759,000,000	1,291,926,000,000	0.1355	-0.1974	0.1703
43	TOTO	2,053,630,000,000	2,278,674,000,000	2,069,018,000,000	1,711,307,000,000	2,053,630,000,000	2,278,674,000,000	0.2000	0.1096	-0.0920
44	JECC	1,493,012,114,000	1,663,335,876,000	2,037,784,842,000	1,490,100,000,000	1,493,012,114,000	1,663,335,876,000	0.0020	0.1141	0.2251
45	KBLM	919,537,870,594	967,710,339,797	987,409,109,474	1,032,787,000,000	919,537,870,594	967,710,339,797	-0.1097	0.0524	0.0204
46	KBLI	2,384,078,000,000	2,662,038,000,000	2,812,196,000,000	2,572,350,000,000	2,384,078,000,000	2,662,038,000,000	-0.0732	0.1166	0.0564
47	SCCO	3,703,267,949,291	3,533,081,041,052	3,742,637,722,322	3,751,042,000,000	3,703,267,949,291	3,533,081,041,052	-0.0127	-0.0460	0.0593
48	VOKS	2,003,353,488,967	1,597,736,461,981	2,022,350,276,358	2,510,818,000,000	2,003,353,488,967	1,597,736,461,981	-0.2021	-0.2025	0.2658
49	ASGR	2,282,232,000,000	2,654,641,000,000	2,712,784,000,000	2,261,250,000,000	2,282,232,000,000	2,654,641,000,000	0.0093	0.1632	0.0219
50	MTDL	8,444,570,000,000	9,960,071,000,000	10,048,153,000,000	7,325,300,000,000	8,444,570,000,000	9,960,071,000,000	0.1528	0.1795	0.0088
51	ASII	201,701,000,000,000	184,196,000,000,000	181,084,000,000,000	193,880,000,000,000	201,701,000,000,000	184,196,000,000,000	0.0403	-0.0868	-0.0169
52	AUTO	12,255,427,000,000	11,723,787,000,000	12,806,867,000,000	10,701,988,000,000	12,255,427,000,000	11,723,787,000,000	0.1452	-0.0434	0.0924
53	IMJS	1,782,116,842,234	2,144,890,333,409	2,461,573,795,697	2,145,000,000,000	1,782,116,842,234	2,144,890,333,409	-0.1692	0.2036	0.1476
54	INDS	1,866,977,260,105	1,659,505,639,261	1,637,036,790,119	1,702,447,000,000	1,866,977,260,105	1,659,505,639,261	0.0966	-0.1111	-0.0135
55	SMSM	2,632,860,000,000	2,802,924,000,000	2,879,876,000,000	2,382,000,000,000	2,632,860,000,000	2,802,924,000,000	0.1053	0.0646	0.0275
56	TURI	11,026,638,000,000	10,157,265,000,000	12,453,772,000,000	11,013,700,000,000	11,026,638,000,000	10,157,265,000,000	0.0012	-0.0788	0.2261
57	UNTR	53,141,768,000,000	49,347,479,000,000	45,539,238,000,000	51,012,385,000,000	53,141,768,000,000	49,347,479,000,000	0.0417	-0.0714	-0.0772
58	INTD	93,817,217,955	85,862,318,532	73,938,540,229	106,044,685,755	93,817,217,955	85,862,318,532	-0.1153	-0.0848	-0.1389
59	DVLA	1,103,821,775,000	1,306,098,136,000	1,451,356,680,000	1,101,684,170,000	1,103,821,775,000	1,306,098,136,000	0.0019	0.1833	0.1112
60	SIDO	2,197,907,000,000	2,218,536,000,000	2,561,806,000,000	2,372,364,000,000	2,197,907,000,000	2,218,536,000,000	-0.0735	0.0094	0.1547
61	KLBF	17,368,532,547,558	17,887,464,223,321	19,374,230,957,505	16,002,131,000,000	17,368,532,547,558	17,887,464,223,321	0.0854	0.0299	0.0831
62	KAEF	4,521,024,000,000	4,860,371,000,000	5,811,503,000,000	4,348,074,000,000	4,521,024,000,000	4,860,371,000,000	0.0398	0.0751	0.1957
63	MERK	1,179,182,000,000	983,446,000,000	1,034,807,000,000	1,193,952,000,000	1,179,182,000,000	983,446,000,000	-0.0124	-0.1660	0.0522
64	PYFA	222,302,000,000	217,844,000,000	216,952,000,000	192,556,000,000	222,302,000,000	217,844,000,000	0.1545	-0.0201	-0.0041
65	SQBB	497,501,571,000	514,708,068,000	566,565,662,000	426,436,000,000	497,501,571,000	514,708,068,000	0.1667	0.0346	0.1008
66	TSPC	7,512,115,037,587	8,181,481,867,179	9,138,238,993,842	6,854,889,000,000	7,512,115,037,587	8,181,481,867,179	0.0959	0.0891	0.1169
67	TCID	2,308,204,000,000	2,314,890,000,000	2,526,776,000,000	2,027,899,000,000	2,308,204,000,000	2,314,890,000,000	0.1382	0.0029	0.0915
68	UNVR	34,511,000,000,000	36,484,000,000,000	40,054,000,000,000	30,757,000,000,000	34,511,000,000,000	36,484,000,000,000	0.1221	0.0572	0.0979

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LAMPIRAN 3

OUTPUT SPSS

Uji Kesamaan Koefisien

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.138	.011		-12.113	.000
	IDK_D1	-.021	.061	-.066	-.336	.738
	UDK_D1	.004	.008	.098	.540	.590
	FRKA_D1	-.001	.004	-.021	-.150	.881
	LnEM_D1	-.021	.012	-.329	-1.714	.089
	LEV_D1	.019	.196	.011	.096	.924
	SG_D1	-.073	.100	-.077	-.730	.467
	IDK_D2	-.023	.161	-.058	-.141	.888
	UDK_D2	-.008	.016	-.132	-.469	.640
	FRKA_D2	.002	.005	.058	.363	.717
	LnEM_D2	-.024	.018	-.366	-1.345	.181
	LEV_D2	.118	.187	.080	.632	.528
	SG_D2	-.153	.200	-.074	-.764	.447

a. Dependent Variable: KA

Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
KA	204	-.62	.11	-.0661	.09957
IDK	204	.33	4.00	.6771	.36756
UDK	204	2	12	4.37	1.875
FRKA	204	3	18	5.79	3.316
LnEM	86	-6.81	-1.48	-3.3334	1.09057
LEV	204	.00	.47	.1066	.09571
SG	204	-.88	.71	.0568	.15186
Valid N (listwise)	86				

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Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		86
Normal Parameters[a,b]	Mean	0E-7
	Std. Deviation	.07752496
Most Extreme Differences	Absolute	.186
	Positive	.104
	Negative	-.186
Kolmogorov-Smirnov Z		1.726
Asymp. Sig. (2-tailed)		.516

a. Test distribution is Normal.

b. Calculated from data.

Uji Multikolinearitas

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.128	.043		-2.958	.004		
	IDK	-.090	.039	-.255	-2.334	.022	.873	1.145
	UDK	.000	.005	-.009	-.079	.937	.889	1.125
	FRKA	.000	.003	.014	.136	.892	.976	1.025
	LnEM	-.023	.008	-.288	-2.766	.007	.961	1.040
	LEV	.137	.084	.170	1.630	.107	.958	1.044
	SG	-.037	.051	-.074	-.719	.474	.980	1.020

a. Dependent Variable: KA

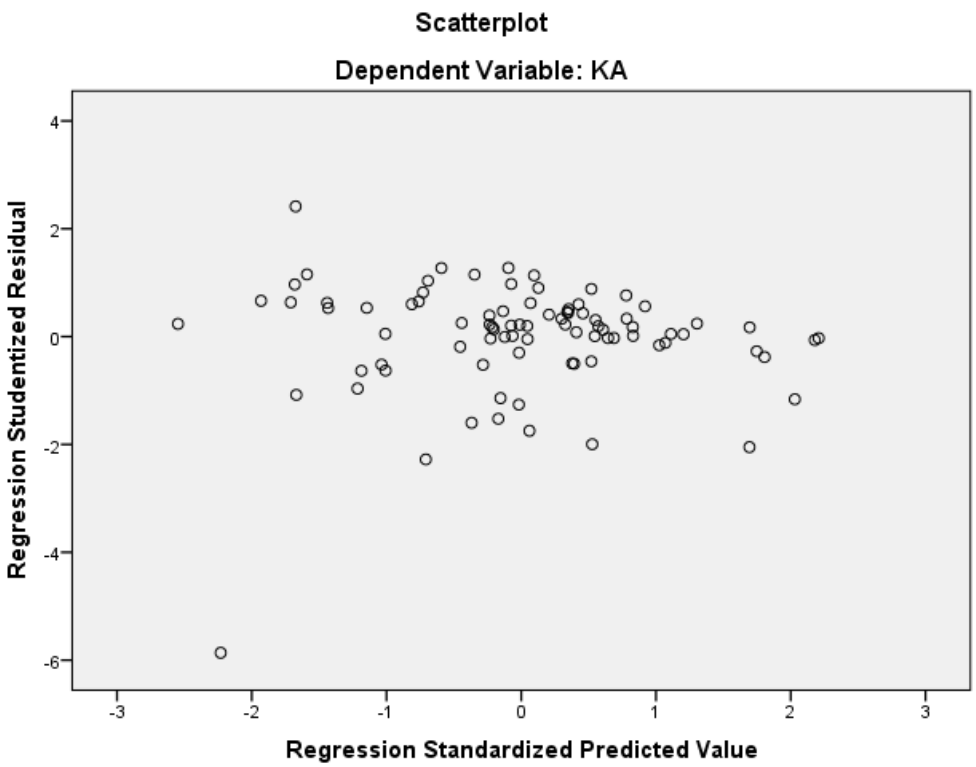
Uji Autokorelasi

Runs Test

	Unstandardized Residual
Test Value[a]	.01384
Cases < Test Value	43
Cases >= Test Value	43
Total Cases	86
Number of Runs	37
Z	-1.519
Asymp. Sig. (2-tailed)	.129

a. Median

Uji Heterokedastisitas



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Uji F

ANOVA[a]

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.110	6	.018	2.838	.015[b]
	Residual	.511	79	.006		
	Total	.621	85			

a. Dependent Variable: KA

b. Predictors: (Constant), SG, FRKA, UDK, LEV, LnEM, IDK

Uji t

Coefficients[a]

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.128	.043		-2.958	.004
	IDK	-.090	.039	-.255	-2.334	.022
	UDK	.000	.005	-.009	-.079	.937
	FRKA	.000	.003	.014	.136	.892
	LnEM	-.023	.008	-.288	-2.766	.007
	LEV	.137	.084	.170	1.630	.107
	SG	-.037	.051	-.074	-.719	.474

a. Dependent Variable: KA

Uji Koefisien Determinasi (R^2)

Model Summary[b]

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.421[a]	.177	.115	.08042

a. Predictors: (Constant), SG, FRKA, UDK, LEV, LnEM, IDK

b. Dependent Variable: KA