

LAMPIRAN

Lampiran 1 Daftar Perusahaan Sampel

ADES	PT AKASHA WIRA INTERNATIONAL TBK
AKPI	PT ARGHA KARYA PRIMA IND TBK
AEDO	PT ALKINDO NARATAMA TBK
AEKA	PT ALAKASA INDUSTRIINDO TBK
ALMI	PT ALUMINDO LIGHT METAL INDUSTRY TBK
AMFG	PT ASAHIMAS FLAT GLASS TBK
APLI	PT ASIAPLAST INDUSTRIES TBK
ARNA	PT ARWANA CITRAMULIA TBK
ASII	PT ASTRA INTERNATIONAL TBK
AUTO	PT ASTRA OTOPARTS TBK
BAJA	PT SARANACENTRAL BAJATAMA TBK
BATA	PT SEPATU BATA TBK
BIMA	PT PRIMARINDO ASIA INFRASTRUCTURE TBK
BRNA	PT BERLINA TBK
BTON	PT BETONJAYA MANUNGGAL TBK
BUDI	PT BUDI STARCH & SWEETENER TBK
CEKA	PT WILMAR CAHAYA INDONESIA TBK
CPIN	PT CHAROEN POKPHAND TBK
DAJK	PT DWI ANEKA JAYA KEMASINDO TBK
DLTA	PT DELTA DJAKARTA TBK
DPNS	PT DUTA PERTIWI NUSANTARA TBK
DVLA	PT DARYA-VARIA LABORATORIA TBK
EKAD	PT EKADHARMA INTERNATIONAL TBK
FASW	PT FAJAR SURYA WISESA TBK
GDST	PT GUNAWAN DIANJAYA STEEL TBK
GGRM	PT GUDANG GARAM TBK
GJTL	PT GAJAH TUNGGAL TBK
HDTX	PT PANASIA INDO RESOURCES TBK
HMSP	PT HM SAMPOERNA TBK
ICBP	PT INDOFOOD CBP SUKSES MAKMUR TBK
IGAR	PT CHAMPION PACIFIC INDONESIA TBK
IKAI	PT INTIKERAMIK ALAMSRI INDUSTRI TBK
IMAS	PT INDOMOBIL SUKSES INTERNATIONAL TBK
IMPC	PT IMPACK PRATAMA INDUSTRI TBK
INAF	PT INDOFARMA TBK

1. Dilarang menyalin atau menjiplak isi laporan ini untuk tujuan komersial atau untuk tujuan lain yang melanggar ketentuan yang berlaku.

a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



INAI	PT INDAL ALUMUNIUM INDUSTRY TBK
INDF	PT INDOFOOD SUKSES MAKMUR TBK
INDS	PT INDOSPRING TBK
INTP	PT INDOCEMENT TUNGGAL PRAKARSA TBK
JKSW	PT JAKARTA KYOEI STEEL WORKS TBK
JPFA	PT JAPFA COMFEED INDONESIA TBK
JPRS	PT JAYA PARI STEEL TBK
KAEF	PT KIMIA FARMA (PERSERO) TBK
KBLI	PT KMI WIRE AND CABLE TBK
KBLM	PT KABELINDO MURNI TBK
KBRI	PT KERTAS BASUKI RACHMAT INDONESIA TBK
KDSI	PT KEDAWUNG SETIA INDUSTRIAL TBK
KLAS	PT KERAMIKA INDONESIA ASSOSIASI TBK
KICI	PT KEDAUNG INDAH CAN TBK
KEBF	PT KALBE FARMA TBK
LION	PT LION METAL WORKS TBK
LMPI	PT LANGGENG MAKMUR INDUSTRI TBK
LMSH	PT LIONMESH PRIMA TBK
LPIN	PT MULTI PRIMA SEJAHTERA TBK
MAIN	PT MALINDO FEEDMILL TBK
MBTO	PT MARTINA BERTO TBK
MERK	PT MERCK TBK
MLIA	PT MULIA INDUSTRINDO TBK
MYOR	PT MAYORA INDAH TBK
RICY	PT RICKY PUTRA GLOBALINDO TBK
RMBA	PT BENTOEL INTERNATIONAL INVESTAMA TBK
ROTI	PT NIPPON INDOSARI CORPINDO
SIAP	PT SEKAWAN INTIPRATAMA TBK
SKBM	PT SEKAR BUMI TBK
SKLT	PT SEKAR LAUT TBK
SMCB	PT HOLCIM INDONESIA TBK
SMGR	PT SEMEN INDONESIA (PERSERO) TBK
SMSM	PT SELAMAT SEMPURNA TBK
SPMA	PT SUPARMA TBK
SQBB	PT TAISHO PHARMACEUTICAL INDONESIA TBK
SRSN	PT INDO ACIDTAMA TBK
SSTM	PT SUNSON TEXTILE MANUFACTURER TBK
TALE	PT TUNAS ALFIN TBK
TCID	PT MANDOM INDONESIA TBK

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



TIRT	PT TIRTA MAHAKAM RESOURCES TBK
TOTO	PT SURYA TOTO INDONESIA
TRST	PT TRIAS SENTOSA TBK
ULTJ	PT ULTRAJAYA MILK INDUSTRY TBK
UNIT	PT NUSANTARA INTI CORPORA TBK
UNVR	PT UNILEVER INDONESIA TBK
VOKS	PT VOKSEL ELECTRIC TBK
WIM	PT WISMILAK INTI PRATAMA TBK
WTON	PT WIJAYA KARYA BETON TBK
YPAS	PT YANAPRIMA HASTAPERSADA TBK

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Institut Bisnis dan Informatika Kwik Kian Gie

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 - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



LAMPIRAN 2 AUDITOR SWITCHING

KODE	Auditor Switching			2014	2015	2016
	2014	2015	2016			
ADES	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Rekan	0	0	0
AKPI	EY. Purwantono, Suherman & Surja	EY. Purwantono, Sungkoro & Surja	EY. Purwantono, Sungkoro & Surja	0	0	0
AEDO	Arsyad & Rekan	Arsyad & Rekan	Richard Riambessy & Rekan	0	0	1
AEKA	Johannes Juara & Rekan	Johannes Juara & Rekan	Johanes Juara & Rekan	0	0	0
ALMI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	0	0	0
AMFG	KPMG. Siddharta Widjaja & Rekan	KPMG. Siddharta Widjaja & Rekan	KPMG. Siddharta Widjaja & Rekan	0	0	0
APLI	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	0	0	0
ARNA	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	0	0	0
ASII	PwC. Tanudiredja, Wibisana & Rekan	PwC. Tanudiredja, Wibisana & Rekan	PwC. Tanudiredja, Wibisana & Rekan	0	0	0
AUTO	PwC. Tanudiredja, Wibisana & Rekan	PwC. Tanudiredja, Wibisana & Rekan	PwC. Tanudiredja, Wibisana & Rekan	0	0	0
BAJA	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	0	0	0
BATA	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	EY. Purwantono, Suherman & Surja	0	0	0
BIMA	AF. Rachman & Soejipto WS.	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih	0	1	0
BRNA	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	0	0	0
BTON	Aryanto, Amir Jusuf, Mawar & Saptoto	Aryanto, Amir Jusuf, Mawar & Rekan	Aryanto, Amir Jusuf, Mawar & Rekan	0	0	0

1. Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)
 2. Dilarang mengutipkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.



BUDI	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati Sensi Idris (Moore Stephens)	0	0	1
CEKA	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
CPIN	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
DAJK	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Drs. Ferdinand	0	0	1
DETA	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
DPNS	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Suharli & Rekan	0	1	0
DVLA	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
EKAD	Teramiharja, Pradhono & Chandra	Budiman, Wawan, Pamudji & Rekan	Hendrawinata Eddy Sidharta & Tanzil	0	1	1
FASW	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
GDST	Drs. Binsar B. Lumbanradja	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	0	1	0
GGRM	KPMG. Siddharta Widjaja & Rekan	KPMG. Siddharta Widjaja & Rekan	KPMG. Siddharta Widjaja & Rekan	0	0	0
GJTL	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
HDTX	Drs. Bambang Sudaryono & Rekan	Drs. Bambang Sudaryono & Rekan	Mirawati Sensi Idris (Moore Stephens)	0	0	1
HMSP	Tanudiredja, Wibisana & Rekan (PWC)	Tanudiredja, Wibisana & Rekan (PWC)	Tanudiredja, Wibisana & Rekan (PWC)	0	0	0
ICBP	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
IGAR	Hertanto, Grace, Karunawan	Hertanto, Grace, Karunawan	Hertanto, Grace, Karunawan	0	0	0

1. Dilarang menyalin, mengutip, atau menjiplak sebagian atau seluruhnya isi laporan ini dalam bentuk apapun tanpa izin IBIKKG.
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b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.



IKAI	Doli, Bambang, Sulistiyanto, Dadang & Ali	Herman Dody Tanumihardja & Rekan	Herman Dody Tanumihardja & Rekan	0	1	0
IMAS	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
IMPC	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	0	0
INAF	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	0	0	0
INAI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0	0	0
INDF	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
INDS	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	0	0	0
INTP	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
JKSW	Abubakar Usman & Rekan	Abubakar Usman & Rekan	Siddharta Widjaja & Rekan (KPMG)	1	0	1
JPFA	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati Sensi Idris (Moore Stephens)	0	0	1
JPRS	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	1	0
KAEF	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	Hadori Sugiarto Adi & Rekan	1	0	1
KBLI	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
KBLM	Doli, Bambang, Sulistyanto, Dadang & Ali	Doli, Bambang, Sulistyanto, Dadang & Ali	Anwar & Rekan (DFK)	0	0	1
KBRI	Tanubrata Sutanto Fahmi & Rekan (BDO)	Hendrawinata Eddy Siddharta & Tanzil	Hendrawinata Eddy Siddharta & Tanzil	1	1	0
KDSI	Kosasih, Nurdiyaman, Tjahjo &	Kosasih, Nurdiyaman, Mulyadi,	Kosasih, Nurdiyaman, Mulyadi,	0	1	0

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	Rekan	Tjahjo & Rekan	Tjahjo & Rekan			
KIAS	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Siddharta Widjaja & Rekan (KPMG)	0	0	1
KICI	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0	1	0
KEBF	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
LION	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	1	0
LMPI	Hadori Sugiarto Adi & Rekan	Doli, Bambang, Sulistyanto, Dadang & Ali	Hadori Sugiarto Adi & Rekan	0	1	1
LMSH	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	1	0
LPIN	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0	1	0
MAIN	Anwar, Sugiharto & Rekan	Anwar & Rekan	Anwar & Rekan	0	1	0
MBTO	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	0	0	0
MERK	Siddharta Widjaja & Rekan (KPMG)	Siddharta Widjaja & Rekan (KPMG)	Siddharta Widjaja & Rekan (KPMG)	0	0	0
MLIA	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
MYOR	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mirawati Sensi Idris (Moore Stephens)	0	0	1
RICY	Joachim Poltak Lian Michell & Rekan	Joachim Poltak Lian & Rekan	Johannes Juara & Rekan	0	0	1
RMBA	Tanudiredja, Wibisana & Rekan (PWC)	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	Osman Bing Satrio & Eny (Deloitte)	0	0	1
ROTI	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	0	0
SIAP	Djoko, Sidik & Indra	Junaedi, Chairul dan Subyakto	Junaedi, Chairul dan Subyakto	1	1	0



SKBM	Aryanto, Amir Jusuf, Mawar & Saptoto	Paul Hadiwinata, hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, hidajat, Arsono, Achmad, Suharli & Rekan	0	1	0
SKLT	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	0	1	0
SMCB	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	1	0
SMGR	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
SMSM	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	1	0
SPMA	Hadori Sugiarto Adi & Rekan	Paul Hadiwinata, Hidajat, Arsono, Achmad, Suharli & Rekan	Hadori Sugiarto Adi & Rekan	0	1	1
SOBB	Tanudiredja, Wibisana & Rekan (PWC)	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	Tanudiredja, Wibisana, Rintis & Rekan (PWC)	0	0	0
SRSN	Aryanto, Amir Jusuf, Mawar & Saptoto	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	Amir Abadi Jusuf, Aryanto, Mawar & Rekan	0	1	0
SSTM	Doli, Bambang, Sulistyanto, Dadang & Ali	Doli, Bambang, Sulistyanto, Dadang & Ali	Doli, Bambang, Sulistyanto, Dadang & Ali	0	0	0
TALE	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	0	0	0
TCID	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	Osman Bing Satrio & Eny (Deloitte)	0	0	0
TIRT	Pieter, Uways & Rekan	Pieter, Uways & Rekan	S.Mannan, Ardiansyah & Rekan	0	0	1
TOTO	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	1	0
TRST	Purwantono, Suherman & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	Purwantono, Sungkoro & Surja (EY)	0	1	0
UETJ	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	Tanubrata Sutanto Fahmi & Rekan (BDO)	0	0	0
UNIT	Achmad, Rasyid, Hisbullah & Jerry	Achmad, Rasyid, Hisbullah & Jerry	Achmad, Rasyid, Hisbullah & Jerry	0	0	0
UNVR	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	Siddharta Widjaja & Rekan	0	0	0



	(KPMG)	(KPMG)	(KPMG)			
VOKS	Gani, Sigiro & Handayani	Gani, Sigiro & Handayani	Gani, Sigiro & Handayani	0	0	0
WIIM	Kosasih, Nurdiyaman, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	Kosasih, Nurdiyaman, Mulyadi, Tjahjo & Rekan	0	1	0
WTON	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	Hadori Sugiarto Adi & Rekan	0	0	0
YPAS	Budiman, Wawan, Pamudji & Rekan	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	1	1	0

Hak cipta milik IBI KKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisnis

Hak Cipta Dilindungi Undang-Undang

1. Tidak mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
 a. Penulisan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 b. Penulisan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengumumkan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



LAMPIRAN 3 OPINI AUDIT

KODE	Opini		
	2014	2015	2016
ADES	unqualified opinion with explanatory paragraph	unqualified opinion	unqualified opinion
AKPI	qualified opinion	unqualified opinion	unqualified opinion
AEDO	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
AEKA	unqualified opinion	unqualified opinion	unqualified opinion
ALMI	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
AMFG	unqualified opinion	unqualified opinion	unqualified opinion
APLE	unqualified opinion	unqualified opinion	unqualified opinion
ARNA	unqualified opinion	unqualified opinion	unqualified opinion
ASII	unqualified opinion	unqualified opinion	unqualified opinion
AUTO	unqualified opinion	unqualified opinion	unqualified opinion
BAJA	qualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
BATA	unqualified opinion	unqualified opinion	unqualified opinion
BIMA	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
BRNA	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
BTON	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
BUDI	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
CEKA	unqualified opinion	unqualified opinion	unqualified opinion
CPIN	unqualified opinion	unqualified opinion	unqualified opinion with explanatory paragraph

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



DAJK	unqualified opinion	disclaimer of opinion	qualified opinion
DLTA	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
DPNS	unqualified opinion	unqualified opinion	unqualified opinion
DVLA	unqualified opinion	unqualified opinion	unqualified opinion
EKAD	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
FASW	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
GDST	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
GGRM	unqualified opinion	unqualified opinion	unqualified opinion
GJTL	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
HDTX	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
HMSP	unqualified opinion	unqualified opinion	unqualified opinion
ICBP	unqualified opinion	unqualified opinion	unqualified opinion
IGAR	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
IKAI	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
IMAS	unqualified opinion	unqualified opinion	unqualified opinion
IMPC	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
INAF	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
INAI	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
INDF	unqualified opinion	unqualified opinion	unqualified opinion
INDS	unqualified opinion	unqualified opinion	unqualified opinion

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



INTP	unqualified opinion	unqualified opinion	unqualified opinion
JKSW	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
JPFA	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
JPRS	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
KAEF	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
KBLI	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
KBLM	unqualified opinion	unqualified opinion	unqualified opinion
KBRI	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
KDSI	unqualified opinion	unqualified opinion	unqualified opinion
KIAS	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
KICI	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
KEBF	unqualified opinion	unqualified opinion	unqualified opinion
LION	unqualified opinion	unqualified opinion	unqualified opinion
LMPI	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
LMSH	unqualified opinion	unqualified opinion	unqualified opinion
LPIN	unqualified opinion	unqualified opinion	unqualified opinion
MAIN	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
MBTO	unqualified opinion	unqualified opinion	unqualified opinion
MERK	unqualified opinion with explanatory paragraph	unqualified opinion	unqualified opinion

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



MLIA	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
MYOR	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
RICY	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
RMBA	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
ROTI	unqualified opinion	unqualified opinion	unqualified opinion
SIAP	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
SKBM	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
SKLT	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
SMCB	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
SMGR	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion
SMSM	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion
SPMA	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
SQBB	unqualified opinion	unqualified opinion	unqualified opinion
SRSN	unqualified opinion	unqualified opinion	unqualified opinion
SSTM	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
TALF	unqualified opinion	unqualified opinion	unqualified opinion
TCID	unqualified opinion	unqualified opinion with explanatory paragraph	unqualified opinion with explanatory paragraph
TIRT	unqualified opinion	unqualified opinion	unqualified opinion

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



LAMPIRAN 4 UKURAN PERUSAHAAN

KODE	TOTAL ASET			LnTA		
	2014	2015	2016	2014	2015	2016
ADES	504,865,000,000	653,224,000,000	767,479,000,000	26.947557	27.205186	27.366377
AKPI	2,227,042,590,000	2,883,143,132,000	2,615,909,190,000	28.431696	28.689902	28.592633
AEDO	356,814,265,668	366,010,819,198	410,330,576,602	26.600481	26.625929	26.740229
AEKA	244,879,397,000	144,628,405,000	136,618,855,000	26.224032	25.697434	25.640461
AEMI	3,212,438,981,224	2,189,037,586,057	2,153,030,503,531	28.798052	28.414483	28.397898
AMEG	3,918,391,000,000	4,270,275,000,000	5,504,890,000,000	28.996702	29.082699	29.336658
APLI	273,126,657,794	308,620,387,248	314,468,690,130	26.333201	26.455378	26.474150
ARNA	1,259,175,442,875	1,430,779,475,454	1,543,216,299,146	27.861478	27.989240	28.064890
ASII	236,029,000,000,000	245,435,000,000,000	261,855,000,000,000	33.094976	33.134053	33.198812
AUTO	14,380,926,000,000	14,339,110,000,000	14,612,274,000,000	30.296924	30.294012	30.312883
BAJA	974,632,970,453	948,682,681,142	982,626,956,424	27.605327	27.578340	27.613495
BATA	774,891,087,000	795,257,974,000	804,742,917,000	27.375988	27.401932	27.413789
BIMA	104,058,578,348	99,558,394,760	92,041,274,561	25.368220	25.324010	25.245503
BRNA	1,334,085,916,000	1,820,783,911,000	2,088,696,909,000	27.919267	28.230288	28.367561
BTON	174,157,547,015	183,116,245,288	177,290,628,918	25.883226	25.933387	25.901056
BUDI	2,476,982,000,000	3,265,953,000,000	2,931,807,000,000	28.538062	28.814573	28.706640
CEKA	1,284,150,037,341	1,485,826,210,015	1,425,964,152,418	27.881118	28.026992	27.985869
CPIN	20,862,439,000,000	24,684,915,000,000	24,204,994,000,000	30.668971	30.837213	30.817580
DAJK	1,902,696,164,000	1,997,766,867,000	1,525,823,348,000	28.274293	28.323051	28.053555
DELTA	991,947,134,000	1,038,321,916,000	1,197,796,650,000	27.622936	27.668627	27.811505
DENS	268,877,322,944	274,483,110,371	296,129,565,784	26.317521	26.338156	26.414063
DVLA	1,236,247,525,000	1,376,278,237,000	1,531,365,558,000	27.843102	27.950404	28.057181
EKAD	411,348,790,570	389,691,595,500	702,508,630,708	26.742707	26.688621	27.277924
FASW	5,581,000,723,345	6,993,634,266,969	8,583,223,835,997	29.350389	29.576021	29.780831
GDST	1,354,622,569,945	1,183,934,183,257	1,257,609,869,910	27.934544	27.799864	27.860234
GGRM	58,220,600,000,000	63,505,413,000,000	62,951,634,000,000	31.695260	31.782146	31.773388

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

menyebutkan sumber:
yaitu, penyusunan laporan



GJTL	16,042,897,000,000	17,509,505,000,000	18,697,779,000,000	30.406287	30.493765	30.559426
HDTX	4,221,696,886,907	4,878,367,904,000	4,743,579,758,000	29.071258	29.215832	29.187813
HMSP	28,380,630,000,000	38,010,724,000,000	42,508,277,000,000	30.976728	31.268889	31.380720
ICBP	24,910,211,000,000	26,560,624,000,000	28,901,948,000,000	30.846299	30.910451	30.994930
IGAR	349,894,783,575	383,936,040,590	439,465,673,296	26.580898	26.673742	26.808825
IKAI	518,546,655,125	390,042,617,783	265,028,561,223	26.974296	26.689522	26.303103
IMAS	23,471,397,834,920	24,860,957,839,497	11,639,697,824,750	30.786804	30.844320	30.085443
IMPG	1,736,709,881,127	1,675,232,685,157	2,276,031,922,082	28.183014	28.146973	28.453455
INAF	1,248,343,275,406	1,533,708,564,241	1,381,633,321,120	27.852838	28.058710	27.954287
INAI	897,281,657,710	1,330,259,296,537	1,339,032,413,455	27.522636	27.916395	27.922968
INDE	85,938,885,000,000	91,831,526,000,000	82,174,515,000,000	32.084658	32.150977	32.039866
INDS	2,282,666,078,493	2,553,928,346,219	2,477,272,502,538	28.456365	28.568654	28.538179
INTP	28,884,973,000,000	27,638,360,000,000	30,150,580,000,000	30.994343	30.950226	31.037225
JKSW	302,951,001,725	265,280,458,589	273,191,596,009	26.436837	26.304053	26.333439
JPFA	15,730,435,000,000	17,159,466,000,000	19,251,026,000,000	30.386618	30.473571	30.588585
JPRS	370,967,708,751	363,265,042,157	351,318,309,863	26.639381	26.618399	26.584959
KAEF	2,968,184,626,297	3,236,224,076,311	4,612,562,541,064	28.718972	28.805428	29.159805
KBLI	1,337,351,473,763	1,551,799,840,976	1,871,422,416,044	27.921712	28.070437	28.257720
KBLM	647,696,854,298	654,385,717,061	639,091,366,917	27.196689	27.206963	27.183313
KBRI	1,299,315,036,743	1,455,931,208,462	1,263,726,833,318	27.892858	28.006667	27.865086
KDSI	952,177,443,047	1,177,093,668,866	1,142,273,020,550	27.582017	27.794070	27.764041
KIAS	2,352,542,603,065	2,124,390,696,519	1,859,670,000,000	28.486518	28.384506	28.251420
KICI	96,745,744,221	133,831,888,816	139,809,135,385	25.295352	25.619850	25.663544
KLBF	12,425,032,367,729	13,696,417,381,439	15,226,009,210,657	30.150734	30.248155	30.354026
LION	600,102,716,315	639,330,150,373	685,812,995,987	27.120367	27.183687	27.253871
LMPI	808,892,238,344	793,093,512,600	810,364,824,722	27.418932	27.399207	27.420750
LMSH	139,915,598,255	133,782,751,041	162,828,169,250	25.664305	25.619483	25.815961
LPIN	185,595,748,325	324,054,785,283	477,838,306,256	25.946837	26.504178	26.892538
MAIN	3,531,219,815,000	3,962,068,064,000	3,919,764,494,000	28.892664	29.007787	28.997053
MBTO	619,383,082,066	648,899,377,240	709,959,168,088	27.151990	27.198543	27.288473



MERK	716,599,526,000	641,646,818,000	743,934,894,000	27.297783	27.187304	27.335219
MLIA	7,215,152,320,000	7,125,800,277,000	7,723,578,677,000	29.607204	29.594743	29.675299
MYOR	10,291,108,029,334	11,342,715,686,221	12,922,421,859,142	29.962301	30.059597	30.189985
RICY	1,170,752,424,106	1,198,193,867,892	1,288,683,925,066	27.788668	27.811836	27.884643
RMBA	10,250,546,000,000	12,667,314,000,000	13,470,943,000,000	29.958352	30.170046	30.231556
ROTI	2,142,894,276,216	2,706,323,637,034	2,919,640,858,718	28.393178	28.626612	28.702482
SIAP	4,979,635,925,000	277,982,362,215	228,709,028,216	29.236378	26.350824	26.155716
SKBM	649,534,031,113	764,484,248,710	1,001,657,012,004	27.199521	27.362467	27.632677
SKLT	331,574,891,637	377,110,748,359	568,239,939,951	26.527120	26.655805	27.065810
SMGB	17,195,352,000,000	17,321,565,000,000	19,763,133,000,000	30.475660	30.482973	30.614839
SMGR	34,314,666,027,000	38,153,118,932,000	44,226,895,982,000	31.166594	31.272629	31.420354
SMSM	1,749,395,000,000	2,220,108,000,000	2,254,740,000,000	28.190291	28.428577	28.444056
SPMA	2,091,957,078,669	2,185,464,365,772	2,158,852,415,950	28.369121	28.412849	28.400598
SQBB	459,352,720,000	464,027,522,000	479,233,790,000	26.853084	26.863210	26.895454
SRSN	463,347,124,000	574,073,314,000	717,149,704,000	26.861742	27.076023	27.298550
SSTM	773,663,346,934	721,884,167,684	670,963,993,715	27.374403	27.305131	27.231981
TALF	431,533,296,503	434,210,376,664	881,673,021,959	26.790611	26.796795	27.505087
TCID	1,853,235,343,636	2,082,096,848,703	2,185,101,038,101	28.247954	28.364397	28.412683
TIRT	713,714,873,924	763,168,027,178	815,997,477,795	27.293749	27.360744	27.427677
TOTO	2,027,288,693,678	2,439,540,859,205	2,581,440,938,262	28.337720	28.522831	28.579369
TRST	3,261,285,495,052	3,357,359,499,954	3,290,596,224,286	28.813143	28.842176	28.822090
UETJ	2,917,083,567,355	3,539,995,910,248	4,239,199,641,365	28.701605	28.895147	29.075396
UNIT	440,727,374,151	460,539,382,206	432,913,180,372	26.811692	26.855664	26.793803
UNVR	14,280,670,000,000	15,729,945,000,000	16,745,695,000,000	30.289928	30.386587	30.449162
VOKS	1,553,904,599,142	1,536,244,634,556	1,668,210,094,478	28.071792	28.060362	28.142772
WIIM	1,332,907,675,785	1,342,700,045,391	1,353,634,132,275	27.918384	27.925704	27.933814
WTON	3,802,332,940,158	4,456,097,502,805	4,662,319,785,318	28.966636	29.125294	29.170534
YPAS	320,494,592,961	279,189,768,587	280,257,664,992	26.493131	26.355158	26.358975



LAMPIRAN 5 PERTUMBUHAN PERUSAHAAN

KODE	SALES				GROWTH		
	2013	2014	2015	2016	2014	2015	2016
ADES	502,524,000,000	578,784,000,000	669,725,000,000	887,663,000,000	0.151754	0.157124	0.325414
AKPI	1,663,385,190	1,945,383,031	2,017,466,511	2,047,218,639	0.169532	0.037054	0.014747
ALDO	399,345,658,763	493,881,857,454	538,363,112,800	666,434,061,412	0.236728	0.090065	0.237890
AEKA	1,099,620,270	1,230,364,713	749,146,492	1,151,605,756	0.118900	-0.391118	0.537224
AEMI	2,871,313,447,075	3,336,087,554,837	3,333,329,653,540	2,461,800,368,336	0.161868	-0.000827	-0.261459
AMFG	3,216,480,000,000	3,672,186,000,000	3,665,989,000,000	3,724,075,000,000	0.141678	-0.001688	0.015845
APLI	281,551,386,863	294,081,114,204	260,667,211,707	319,727,703,679	0.044502	-0.113621	0.226574
ARNA	1,417,640,229,330	1,609,758,677,687	1,291,926,384,471	1,511,978,367,218	0.135520	-0.197441	0.170329
ASII	193,880,000,000,000	201,701,000,000,000	184,196,000,000,000	181,084,000,000,000	0.040339	-0.086787	-0.016895
AUTO	10,701,988,000	12,255,427,000	11,723,787,000	12,806,867,000	0.145154	-0.043380	0.092383
BAJA	1,052,131,125,561	1,229,844,640,405	1,251,193,634,272	978,840,639,564	0.168908	0.017359	-0.217675
BATA	902,459,209,000	1,008,727,515,000	1,028,850,578,000	999,802,379,000	0.117754	0.019949	-0.028234
BIMA	279,150,207,182	286,688,094,220	222,363,830,677	172,109,865,924	0.027003	-0.224370	-0.225999
BRNA	960,999,965,000	1,258,841,240,000	1,278,353,442,000	1,364,849,405,000	0.309928	0.015500	0.067662
BTON	113,547,870,414	96,008,496,750	65,679,530,150	62,760,109,860	-0.154467	-0.315899	-0.044449
BUDI	2,568,954,000	2,284,211,000	2,378,805,000	2,467,553,000	-0.110840	0.041412	0.037308
CEKA	2,531,881,182,546	3,701,868,790,192	3,485,733,830,354	4,115,541,761,173	0.462102	-0.058385	0.180682
CPIN	25,662,992,000,000	29,150,275,000,000	30,107,727,000,000	38,256,857,000,000	0.135888	0.032845	0.270666
DAJK	513,122,156,000	894,481,711,000	1,005,670,547,000	214,971,204,000	0.743214	0.124305	-0.786241
DELTA	2,001,358,536,000	2,111,639,244,000	1,573,137,749,000	1,658,618,899,000	0.055103	-0.255016	0.054338
DPNS	131,333,196,189	132,775,925,237	118,475,319,120	115,940,711,050	0.010985	-0.107705	-0.021394
DVLA	1,101,684,170	1,103,821,775	1,306,098,136	1,451,356,680	0.001940	0.183251	0.111216
EKAD	418,668,758,096	526,573,620,057	531,537,606,573	568,638,832,579	0.257733	0.009427	0.069800
FASW	4,960,825,518,081	5,456,935,920,101	4,959,998,929,211	5,874,745,032,615	0.100006	-0.091065	0.184425
GDST	1,410,117,393,010	1,215,611,781,842	913,792,626,540	757,282,528,180	-0.137936	-0.248286	-0.171275
GGRM	55,436,954,000,000	65,185,850,000,000	70,365,573,000,000	76,274,147,000,000	0.175856	0.079461	0.083970

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBKIKG.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKIKG.



GJTL	12,352,917,000,000	13,070,734,000,000	12,970,237,000,000	13,633,556,000,000	0.058109	-0.007689	0.051142
HDTX	1,057,343,006,058	1,175,464,357,000	1,401,541,455,000	1,647,106,585,000	0.111715	0.192330	0.175211
HMSP	75,025,207,000,000	80,690,139,000,000	89,069,306,000,000	95,466,657,000,000	0.075507	0.103844	0.071824
ICBP	25,094,681,000,000	30,022,463,000,000	31,741,094,000,000	34,466,069,000,000	0.196368	0.057245	0.085850
IGAR	643,403,327,263	737,863,227,409	677,331,846,043	792,794,834,768	0.146813	-0.082036	0.170467
IKAI	211,523,292,543	262,321,356,543	141,199,773,647	83,772,635,083	0.240154	-0.461730	-0.406708
IMAS	20,094,736,395,135	19,458,165,173,088	18,099,979,783,215	15,049,532,331,662	-0.031679	-0.069800	-0.168533
IMPG	1,241,626,476,735	984,941,579,075	1,147,838,378,766	1,135,296,191,546	-0.206733	0.165387	-0.010927
INAF	1,337,498,191,710	1,381,436,578,115	1,621,898,667,657	1,674,702,722,328	0.032851	0.174067	0.032557
INAI	640,702,671,875	933,462,438,255	1,384,675,922,166	1,284,510,320,664	0.456935	0.483376	-0.072339
INDE	57,731,988,000,000	63,594,452,000,000	64,061,947,000,000	66,750,317,000,000	0.101546	0.007351	0.041965
INDS	1,702,447,098,851	1,866,977,260,105	1,659,505,639,261	1,637,036,790,119	0.096643	-0.111127	-0.013539
INTP	18,691,286,000	19,996,264,000	17,798,055,000	15,361,894,000	0.069817	-0.109931	-0.136878
JKSW	91,708,035,390	86,480,258,028	143,408,228,411	256,234,745,701	-0.057005	0.658277	0.786751
JPFA	21,412,085,000,000	24,458,880,000,000	25,022,913,000,000	27,063,310,000,000	0.142293	0.023060	0.081541
JPRS	195,247,201,170	313,636,426,234	143,326,451,256	120,691,469,840	0.606356	-0.543017	-0.157926
KAEF	4,348,073,988,385	4,521,024,379,760	4,860,371,483,524	5,811,502,656,431	0.039776	0.075060	0.195691
KBLI	2,572,350,076,614	2,384,078,038,239	2,662,038,531,021	2,812,196,217,447	-0.073191	0.116590	0.056407
KBLM	1,032,787,438,869	919,537,870,594	967,710,339,797	987,409,109,474	-0.109654	0.052388	0.020356
KBRI	11,868,785,724	34,719,548,322	241,207,422,568	161,367,353,686	1.925282	5.947309	-0.331002
KDSI	1,386,314,584,485	1,626,232,662,544	1,713,946,192,967	1,995,337,146,834	0.173062	0.053937	0.164177
KIAS	910,845,835,792	898,976,979,994	800,392,438,557	863,715,000,000	-0.013031	-0.109663	0.079114
KICI	99,029,696,717	102,971,318,497	91,734,724,118	99,382,027,031	0.039802	-0.109124	0.083363
KLBF	16,002,131,057,048	17,368,532,547,558	17,887,464,223,321	19,374,230,957,505	0.085389	0.029878	0.083118
LION	333,674,349,966	377,622,622,150	389,251,192,409	379,137,149,036	0.131710	0.030794	-0.025983
LMPI	676,111,070,762	513,547,309,970	452,693,585,202	411,945,398,299	-0.240439	-0.118497	-0.090013
LSMH	256,210,760,822	249,072,012,369	174,598,965,938	157,855,084,036	-0.027863	-0.299002	-0.095899
LPIN	77,231,127,337	70,155,464,867	77,790,171,689	141,746,864,032	-0.091617	0.108826	0.822169
MAIN	4,193,082,465,000	4,502,078,127,000	4,775,014,772,000	5,246,340,041,000	0.073692	0.060625	0.098707
MBTO	641,284,586,295	671,398,849,823	694,782,752,351	685,443,920,925	0.046959	0.034829	-0.013441



MERK	1,193,952,302	863,207,535	983,446,471	1,034,806,890	-0.277017	0.139293	0.052225
MLIA	5,197,009,630	5,629,696,723	5,713,989,433	5,793,737,618	0.083257	0.014973	0.013957
MYOR	12,017,837,133,337	14,169,088,278,238	14,816,730,635,847	18,349,959,898,358	0.179005	0.045708	0.238462
RICY	256,726,418,918	1,185,443,580,242	1,111,051,293,008	1,221,519,096,811	3.617536	-0.062755	0.099426
RMBA	12,273,615	14,489,473	16,814,352	19,228,981	0.180538	0.160453	0.143605
ROTI	1,505,519,937,691	1,880,262,901,697	2,174,501,712,899	2,521,920,968,213	0.248913	0.156488	0.159770
SIAP	245,690,436,569	189,724,491,714	243,495,193,479	24,836,291,703	-0.227790	0.283415	-0.898001
SKBM	1,296,618,257,503	1,480,764,903,724	1,362,245,580,664	1,501,115,928,446	0.142021	-0.080039	0.101942
SKLT	567,048,547,543	681,419,524,161	745,107,731,208	833,850,372,883	0.201695	0.093464	0.119100
SMCB	9,686,262	9,483,612	9,239,022	9,458,403	-0.020921	-0.025791	0.023745
SMGR	24,501,240,780	26,987,035,135	26,948,004,471	26,134,306,138	0.101456	-0.001446	-0.030195
SMSM	2,372,982,726,295	2,632,860,000,000	2,802,924,000,000	2,879,876,000,000	0.109515	0.064593	0.027454
SPMA	1,395,838,227,179	1,550,810,295,608	1,621,516,334,166	1,932,435,078,255	0.111024	0.045593	0.191746
SQBB	426,436,344	497,501,571	514,708,068	566,565,662	0.166649	0.034586	0.100751
SRSN	392,315,526	472,834,591	531,573,325	500,539,668	0.205241	0.124227	-0.058381
SSTM	573,748,747,725	519,854,661,831	506,180,498,366	436,691,203,876	-0.093933	-0.026304	-0.137282
TALF	423,277,747,305	558,080,193,376	476,383,633,793	569,419,992,907	0.318473	-0.146389	0.195297
TCID	2,027,899,402,527	2,308,203,551,971	2,314,889,854,074	2,526,776,164,168	0.138224	0.002897	0.091532
TIRT	740,839,654,535	814,572,005,112	852,780,085,776	843,528,979,435	0.099525	0.046906	-0.010848
TOTO	1,711,306,783,682	2,053,630,374,083	2,278,673,871,193	2,069,017,634,710	0.200036	0.109583	-0.092008
TRST	2,033,149,367,039	2,507,884,797,367	2,457,349,444,991	2,249,418,846,803	0.233498	-0.020151	-0.084616
UETJ	3,460,231,249,075	3,916,789,366,423	4,393,932,684,171	4,685,987,917,355	0.131944	0.121820	0.066468
UNIT	101,886,214,646	102,448,044,300	118,260,140,704	104,109,821,503	0.005514	0.154343	-0.119654
UNVR	30,757,435	34,511,534	36,484,030	40,053,732	0.122055	0.057155	0.097843
VOKS	2,510,817,836,680	2,484,172,510,398	2,510,817,836,680	2,022,350,276,358	-0.010612	0.010726	-0.194545
WIIM	1,588,022,200,150	1,661,533,200,316	1,839,419,574,956	1,685,795,530,617	0.046291	0.107062	-0.083518
WTON	2,643,724,434,094	3,277,195,052,159	2,652,622,140,207	3,481,731,506,128	0.239613	-0.190582	0.312562
YPAS	439,680,589,423	421,516,175,465	277,402,566,627	278,331,887,681	-0.041313	-0.341893	0.003350

penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



LAMPIRAN 6 *FINANCIAL DISTRESS*

KODE	EQUITY			DEBT			FD		
	2014	2015	2016	2014	2015	2016	2014	2015	2016
1 ADES	295,799,000,000	328,369,000,000	383,091,000,000	209,066,000,000	453,860,000,000	384,388,000,000	0.70678	1.38216	1.00339
AKPI	1,035,845,653,000	1,107,565,893,000	1,120,035,169,000	1,191,196,937,000	1,775,577,239,000	1,495,874,021,000	1.14998	1.60313	1.33556
AEDO	159,422,655,622	170,929,026,813	200,887,900,422	197,391,610,046	195,081,792,385	209,442,676,180	1.23817	1.14130	1.04258
ALKA	63,235,904,000	62,032,301,000	61,104,431,000	181,643,493,000	82,596,104,000	75,514,424,000	2.87247	1.33150	1.23583
AEMI	641,035,778,235	565,111,000,582	403,694,342,061	2,571,403,202,989	1,623,926,585,475	1,749,336,161,470	4.01133	2.87364	4.33332
AMFG	3,184,642,000,000	3,390,223,000,000	3,599,264,000,000	733,749,000,000	880,052,000,000	1,905,626,000,000	0.23040	0.25959	0.52945
APLI	225,257,926,102	221,561,080,751	246,501,444,451	47,868,731,692	87,059,306,497	67,967,245,679	0.21251	0.39294	0.27573
ARNA	912,230,541,132	894,728,477,056	948,088,201,259	346,944,901,743	536,050,998,398	595,128,097,887	0.38033	0.59912	0.62771
ASII	120,324,000,000,000	126,533,000,000,000	139,906,000,000,000	115,705,000,000,000	118,902,000,000,000	121,949,000,000,000	0.96161	0.93969	0.87165
AUTO	10,136,557,000,000	10,143,426,000,000	10,536,558,000,000	4,244,369,000,000	4,195,684,000,000	4,075,716,000,000	0.41872	0.41364	0.38682
BAJA	188,323,968,614	161,627,612,352	196,502,700,474	786,309,001,839	787,055,068,790	786,124,255,950	4.17530	4.86956	4.00058
BATA	429,115,605,000	547,187,208,000	557,155,279,000	345,775,482,000	248,070,766,000	247,587,638,000	0.80579	0.45336	0.44438
BIMA	-	-	-	297,977,547,605	301,570,909,687	189,216,746,183	-1.53661	-1.49283	-1.94717
	193,918,969,257	202,012,514,927	97,175,471,622						

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Institut Bisnis dan Informatika Kwik Kian Gie
 Cipta Diliindungi Hak Cipta milik IBIKKG
 Dilarang menyalin atau memperbanyak sebagian atau seluruh karya tulis ini tanpa izin IBIKKG.



BRNA	366,374,815,000	827,914,288,000	1,028,353,275,000	967,711,101,000	992,869,623,000	1,060,343,634,000	2.64131	1.19924	1.03111
BTON	146,640,218,904	149,104,596,755	143,533,430,069	27,517,328,111	34,011,648,533	33,757,198,849	0.18765	0.22811	0.23519
BUDI	913,351,000,000	1,105,251,000,000	1,164,982,000,000	1,563,631,000,000	2,160,702,000,000	1,766,825,000,000	1.71197	1.95494	1.51661
CEKA	537,551,172,122	639,893,514,352	887,920,113,728	746,598,865,219	845,932,695,663	538,044,038,690	1.38889	1.32199	0.60596
CPIN	10,943,289,000,000	12,561,427,000,000	14,157,243,000,000	9,919,150,000,000	12,123,488,000,000	10,047,751,000,000	0.90641	0.96514	0.70973
DAJK	106,561,906,000	772,893,948,000	392,927,309,000	678,825,319,000	1,224,872,919,000	1,132,896,039,000	6.37024	1.58479	2.88322
DETA	764,473,253,000	849,621,481,000	1,012,374,008,000	227,473,881,000	188,700,435,000	185,422,642,000	0.29756	0.22210	0.18316
DPNS	236,082,522,272	241,296,079,044	263,264,403,585	32,794,800,672	33,187,031,327	32,865,162,199	0.13891	0.13754	0.12484
DVLA	962,431,483,000	973,517,334,000	1,079,579,612,000	273,816,042,000	402,760,903,000	451,785,946,000	0.28450	0.41372	0.41848
EKAD	273,199,231,964	291,961,416,611	592,004,807,725	138,149,558,606	97,730,178,889	110,503,822,983	0.50567	0.33474	0.18666
FASW	1,644,677,896,139	2,445,346,179,224	3,158,442,463,132	3,936,322,827,206	4,548,288,087,745	5,424,781,372,865	2.39337	1.85998	1.71755
GDST	870,447,715,291	804,409,999,977	832,122,960,120	484,174,854,654	379,524,183,280	425,486,909,790	0.55624	0.47180	0.51133
GGRM	33,228,720,000,000	38,007,909,000,000	39,564,228,000,000	24,991,880,000,000	25,497,504,000,000	23,387,406,000,000	0.75212	0.67085	0.59113
GJTL	5,983,292,000,000	5,394,142,000,000	5,848,177,000,000	10,059,605,000,000	12,115,363,000,000	12,849,602,000,000	1.68128	2.24602	2.19720
HDTX	614,637,690,296	1,395,961,824,000	1,178,467,098,000	3,607,059,196,611	3,482,406,080,000	3,565,112,660,000	5.86859	2.49463	3.02521
HMSP	13,498,114,000	32,016,060,000	34,175,014,000	14,882,516,000	5,994,664,000,000	8,333,263,000,000	1.10256	0.18724	0.24384



	00,000	00,000	0,000	00,000	000	000			
ICBP	15,039,947,000,000	16,386,911,000,000	18,500,823,000,000	9,870,264,000,000	10,173,713,000,000	10,401,125,000,000	0.65627	0.62084	0.56220
IGAR	263,451,227,145	310,464,258,463	373,749,035,530	86,443,556,430	73,471,782,127	65,716,637,766	0.32812	0.23665	0.17583
IKAI	178,657,222,154	69,032,941,096	-61,849,036,228	339,889,432,972	321,009,676,687	326,877,597,451	1.90247	4.65009	-5.28509
IMAS	6,727,022,634,910	6,697,091,857,105	6,709,818,352,953	16,744,375,200,010	18,163,865,982,392	18,923,523,905,726	2.48912	2.71220	2.82027
IMPC	984,941,579,075	1,096,879,954,951	1,225,645,183,071	751,768,302,052	578,352,730,206	1,050,386,739,011	0.76326	0.52727	0.85701
INAF	591,963,192,495	592,708,896,744	575,757,080,631	656,380,082,912	940,999,667,498	805,876,240,489	1.10882	1.58763	1.39968
INAI	145,842,103,885	239,820,902,657	258,016,602,673	751,439,553,825	1,090,438,393,880	1,081,015,810,782	5.15242	4.54689	4.18971
INDF	41,228,376,000,000	43,121,593,000,000	43,941,423,000,000	44,710,509,000,000	48,709,933,000,000	38,233,092,000,000	1.08446	1.12959	0.87009
INDS	1,828,318,551,877	1,919,038,917,988	2,068,063,877,631	454,347,526,616	634,889,428,231	409,208,624,907	0.24851	0.33084	0.19787
INTP	24,884,973,000,000	23,865,950,000,000	26,138,703,000,000	4,100,172,000,000	3,772,410,000,000	4,011,877,000,000	0.16476	0.15807	0.15348
IKSW	-417,436,260,515	-440,532,918,295	-441,753,828,553	720,387,262,240	705,813,376,884	714,935,414,562	-1.72574	-1.60218	-1.61840
JPFA	5,289,994,000,000	6,109,692,000,000	9,372,964,000,000	10,440,441,000,000	11,049,774,000,000	9,878,062,000,000	1.97362	1.80856	1.05389
JPRS	355,632,864,298	332,459,030,450	308,211,929,265	15,334,844,453	30,806,011,707	43,106,380,598	0.04312	0.09266	0.13986
KAEF	1,811,143,949,913	1,862,096,822,470	2,271,407,409,194	1,157,040,676,384	1,374,127,253,841	2,341,155,131,870	0.63885	0.73795	1.03071

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Hak Cipta Dilindungi Undang-undang. Dilarang mengutip sebagian atau seluruhnya atau membuat karya tulis lain tanpa izin Institut Bisnis dan Informatika Kwik Kian Gie. Untuk lebih jelasnya, penyusunan laporan ini dapat menyebutkan sumber: Institut Bisnis dan Informatika Kwik Kian Gie.



KBLI	940,756,718,451	1,027,361,931,042	1,321,345,840,449	396,594,755,312	524,437,909,934.00	550,076,575,595	0.42157	0.51047	0.41630
KBLM	290,287,873,142	296,475,380,006	320,655,277,264	357,408,981,156	357,910,337,055	318,436,089,653	1.23122	1.20722	0.99308
KBRI	677,045,287,586	521,253,607,073	419,158,054,955	622,269,749,157	934,677,601,389	844,568,778,363	0.91910	1.79313	2.01492
KDSI	396,498,000,000	378,921,289,074	419,784,286,104	555,679,000,000	798,172,379,792	722,488,734,446	1.40147	2.10643	1.72110
KIAS	2,116,797,023,068	1,813,484,636,567	1,520,030,000,000	235,745,579,997	310,906,059,952	339,640,000,000	0.11137	0.17144	0.22344
KICI	78,680,086,844	93,371,607,348	89,009,754,475	18,065,657,377	40,460,281,468	50,799,380,910	0.22961	0.43333	0.57072
KEBF	9,817,475,678,446	10,938,285,985,269	12,463,847,141,085	2,607,556,689,283	2,758,131,396,170	2,762,162,069,572	0.26560	0.25215	0.22161
LION	443,978,957,043	454,599,496,171	470,603,093,171	156,123,759,272	184,730,654,202	215,209,902,816	0.35165	0.40636	0.45731
LMPI	399,130,784,193	401,211,837,509	408,172,119,564	409,761,454,151	391,881,675,091	402,192,705,158	1.02663	0.97675	0.98535
LMSH	115,951,209,812	112,441,377,144	117,316,469,122	23,964,388,443	21,341,373,897	45,511,700,128	0.20668	0.18980	0.38794
LPIN	139,279,961,392	116,490,714,202	51,595,020,389	46,315,786,933	207,564,071,081	426,243,285,867	0.33254	1.78181	8.26133
MAIN	1,077,885,156,000	1,548,585,297,000	1,837,575,425,000	2,453,334,659,000	2,413,482,767,000	2,082,189,069,000	2.27606	1.55851	1.13312
MBTO	453,749,133,904	434,213,595,966	440,926,897,711	165,633,948,162	214,685,781,274	269,032,270,377	0.36503	0.49442	0.61015
MERK	553,690,856,000	473,543,282,000	582,672,469,000	162,908,670,000	168,103,536,000	161,262,425,000	0.29422	0.35499	0.27676
MLIA	1,321,572,099,000	1,115,119,044,000	1,613,099,694,000	5,893,580,221,000	6,010,681,233,000	6,110,478,983,000	4.45952	5.39017	3.78804
MYOR	4,100,554,99	5,194,459,92	6,265,255,987,	6,190,553,03	6,148,255,759,	6,657,165,872,	1.50969	1.18362	1.06255

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



	2,789	7,187	065	6,545	034	077			
RICY	396,313,081,245	400,079,043,512	412,499,070,065	774,439,342,861	798,114,824,380	876,184,855,001	1.95411	1.99489	2.12409
RMBA	-	-	-	11,647,399,000,000	15,816,071,000,000	4,029,576,000,000	-8.33831	-5.02296	-0.42680
ROTI	960,122,354,744	1,188,534,951,872	1,442,751,772,026	1,182,771,921,472	1,517,788,685,162	2,919,640,858,718	1.23190	1.27702	2.02366
SIAP	60,232,415,168	24,214,373,933	-1,020,818,067	221,617,172,000	253,767,988,281	229,729,846,283	3.67937	10.48006	-225.04485
SKBM	317,909,776,363	344,087,439,659	368,389,286,646	331,624,254,750	420,396,809,051	633,267,725,358	1.04314	1.22177	1.71902
SKLT	153,368,106,620	152,044,668,111	296,151,295,872	178,206,785,017	225,066,080,248	272,088,644,079	1.16195	1.48026	0.91875
SMCB	8,758,592,000,000	8,449,857,000,000	8,060,595,000,000	8,436,760,000,000	8,871,708,000,000	11,702,538,000,000	0.96326	1.04992	1.45182
SMGR	25,002,451,936,000	27,440,798,401,000	30,574,391,457,000	9,312,214,091,000	10,712,320,531,000	13,652,504,525,000	0.37245	0.39038	0.44653
SMSM	1,146,837,000,000	1,440,248,000,000	1,580,555,000,000	602,558,000,000	779,860,000,000	674,685,000,000	0.52541	0.54148	0.42687
SPMA	804,600,054,999	752,677,119,911	1,079,146,551,310	1,287,357,023,670	1,390,005,205,106	1,047,296,887,831	1.60000	1.84675	0.97049
SOBB	368,878,943,000	354,053,487,000	354,829,699,000	90,473,777,000	109,974,035,000	124,404,091,000	0.24527	0.31061	0.35060
SRSN	328,836,439,000	340,079,836,000	402,053,633,000	134,510,685,000	233,993,478,000	315,096,071,000	0.40905	0.68805	0.78372
SSTM	258,869,839,351	244,091,472,861	263,019,501,722	514,793,507,583	477,792,694,823	407,944,491,993	1.98862	1.95743	1.55100
TALF	326,581,298,760	350,202,023,192	751,895,484,830	104,951,997,743	84,008,353,472	129,777,537,129	0.32137	0.23989	0.17260

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Hak Cipta Ditanggung oleh Institut Bisnis dan Informatika Kwik Kian Gie
 Dilarang mengutip sebagian atau seluruh karya tulis atau menggunakan sebagian atau seluruh karya tulis tersebut untuk tujuan komersial atau tujuan lain tanpa izin Institut Bisnis dan Informatika Kwik Kian Gie



TCID	1,283,504,44 2,268	1,714,871,47 8,033	1,783,158,507, 325	569,730,901, 368	367,225,370,6 70	401,942,530,7 76	0.44389	0.21414	0.22541
TIRT	82,154,363,0 37	91,161,062,3 57	126,808,101,9 85	631,560,510, 887	672,006,964,8 21	689,189,375,8 10	7.68749	7.37164	5.43490
TOTO	1,231,192,32 2,624	1,491,542,91 9,106	1,523,874,519, 542	796,096,371, 054	947,997,940,0 99	1,057,566,418, 720	0.64661	0.63558	0.69400
TRST	1,761,493,18 3,162	1,956,920,69 0,054	1,932,355,184, 014	1,499,792,31 1,890	1,400,438,809, 900	1,358,241,040, 272	0.85143	0.71563	0.70289
UETH	2,265,097,75 9,730	2,797,505,69 3,922	3,489,233,494, 783	651,985,807, 625	742,490,216,3 26	749,966,146,5 82	0.28784	0.26541	0.21494
UNIT	241,653,558, 598	242,974,314, 739	244,021,820,8 32	199,073,815, 553	217,565,067,4 67	188,891,359,5 40	0.82380	0.89542	0.77408
UNVR	4,598,782,00 0,000	4,827,360,00 0,000	4,704,258,000, 000	9,681,888,00 0,000	10,902,585,00 0,000	12,041,437,00 0,000	2.10532	2.25850	2.55969
VOKS	515,855,185, 377	509,652,927, 872	669,043,551,8 88	1,038,049,41 3,765	1,026,591,706, 684	999,166,542,5 90	2.01229	2.01430	1.49343
WIIM	854,425,098, 590	943,708,980, 906	991,093,391,8 04	478,482,577, 195	398,991,064,4 85	362,540,740,4 71	0.56001	0.42279	0.36580
WTON	2,225,777,45 2,338	2,263,425,16 1,325	2,490,474,913, 654	1,576,555,48 7,820	2,192,672,341, 480	2,171,844,871, 665	0.70832	0.96874	0.87206
YPAS	161,879,412, 678	150,399,520, 729	142,001,439,4 11	158,615,180, 283	128,790,247,8 58	138,256,225,5 81	0.97984	0.85632	0.97363

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



LAMPIRAN 7 INPUT SPSS

KODE	SWITCH			OA			UP			GROWTH			FD		
	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016	2014	2015	2016
ADES	1.00	.00	.00	1.00	1.00	.00	26.95	27.21	27.37	.15	.16	.33	.71	.98	1.00
AKPI	.00	.00	.00	1.00	1.00	.00	28.43	28.69	28.59	.17	.04	.01	1.15	1.38	1.34
AEDO	.00	.00	1.00	.00	1.00	1.00	26.60	26.63	26.74	.24	.09	.24	1.24	1.60	1.04
AEKA	.00	.00	.00	1.00	1.00	.00	26.22	25.70	25.64	.12	-.39	.54	2.87	1.14	1.24
AEMH	.00	.00	.00	1.00	1.00	1.00	28.80	28.41	28.40	.16	.00	-.26	4.01	1.33	4.33
AMEG	.00	.00	.00	1.00	1.00	.00	29.00	29.08	29.34	.14	.00	.02	.23	2.87	.53
APLI	.00	.00	.00	1.00	1.00	.00	26.33	26.46	26.47	.04	-.11	.23	.21	.26	.28
ARNA	.00	.00	.00	1.00	1.00	.00	27.86	27.99	28.06	.14	-.20	.17	.38	.39	.63
ASII	.00	.00	.00	1.00	1.00	.00	33.09	33.13	33.20	.04	-.09	-.02	.96	.60	.87
AUTO	.00	.00	.00	1.00	1.00	.00	30.30	30.29	30.31	.15	-.04	.09	.42	.94	.39
BAJA	.00	.00	.00	1.00	1.00	.00	27.61	27.58	27.61	.17	.02	-.22	4.18	.41	4.00
BATA	.00	.00	.00	1.00	1.00	.00	27.38	27.40	27.41	.12	.02	-.03	.81	4.87	.44
BIMA	.00	1.00	.00	1.00	1.00	.00	25.37	25.32	25.25	.03	-.22	-.23	-1.54	.45	-1.95
BRNA	.00	.00	.00	1.00	1.00	1.00	27.92	28.23	28.37	.31	.02	.07	2.64	-1.49	1.03
BTON	.00	.00	.00	.00	1.00	.00	25.88	25.93	25.90	-.15	-.32	-.04	.19	1.20	.24
BUDI	.00	.00	1.00	.00	1.00	.00	28.54	28.81	28.71	-.11	.04	.04	1.71	.23	1.52
CEKA	.00	.00	.00	.00	.00	.00	27.88	28.03	27.99	.46	-.06	.18	1.39	1.95	.61
CPIN	.00	.00	.00	.00	.00	1.00	30.67	30.84	30.82	.14	.03	.27	.91	1.32	.71
DAJK	.00	.00	1.00	.00	1.00	1.00	28.27	28.32	28.05	.74	.12	-.79	6.37	.97	2.88
DELTA	.00	.00	.00	1.00	1.00	1.00	27.62	27.67	27.81	.06	-.26	.05	.30	1.58	.18
DENS	.00	1.00	.00	.00	.00	.00	26.32	26.34	26.41	.01	-.11	-.02	.14	.22	.12
DVLA	.00	.00	.00	.00	.00	.00	27.84	27.95	28.06	.00	.18	.11	.28	.14	.42
EKAD	.00	1.00	1.00	.00	1.00	1.00	26.74	26.69	27.28	.26	.01	.07	.51	.41	.19
FASW	.00	.00	.00	.00	1.00	.00	29.35	29.58	29.78	.10	-.09	.18	2.39	.33	1.72
GDST	1.00	1.00	.00	1.00	1.00	.00	27.93	27.80	27.86	-.14	-.25	-.17	.56	1.86	.51
GGRM	1.00	.00	.00	.00	.00	.00	31.70	31.78	31.77	.18	.08	.08	.75	.47	.59

penulisan kritik dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



GJTL	.00	.00	.00	1.00	1.00	1.00	30.41	30.49	30.56	.06	-.01	.05	1.68	.67	2.20
HDTX	.00	.00	1.00	1.00	1.00	1.00	29.07	29.22	29.19	.11	.19	.18	5.87	2.25	3.03
HMSP	.00	.00	.00	.00	.00	.00	30.98	31.27	31.38	.08	.10	.07	1.10	2.49	.24
ICBP	.00	.00	.00	.00	.00	.00	30.85	30.91	30.99	.20	.06	.09	.66	.19	.56
IGAR	1.00	.00	.00	1.00	1.00	1.00	26.58	26.67	26.81	.15	-.08	.17	.33	.62	.18
IKAI	.00	1.00	.00	1.00	1.00	1.00	26.97	26.69	26.30	.24	-.46	-.41	1.90	.24	-5.29
IMAS	.00	.00	.00	.00	.00	.00	30.79	30.84	30.09	-.03	-.07	-.17	2.49	4.65	2.82
IMPG	.00	.00	.00	1.00	1.00	1.00	28.18	28.15	28.45	-.21	.17	-.01	.76	2.71	.86
INAF	.00	.00	.00	1.00	1.00	1.00	27.85	28.06	27.95	.03	.17	.03	1.11	.53	1.40
INAI	.00	.00	.00	1.00	1.00	.00	27.52	27.92	27.92	.46	.48	-.07	5.15	1.59	4.19
INDE	.00	.00	.00	.00	.00	.00	32.08	32.15	32.04	.10	.01	.04	1.08	4.55	.87
INDS	.00	.00	.00	.00	.00	.00	28.46	28.57	28.54	.10	-.11	-.01	.25	1.13	.20
INTP	.00	.00	.00	.00	.00	.00	30.99	30.95	31.04	.07	-.11	-.14	.16	.33	.15
JKSW	1.00	.00	1.00	1.00	1.00	1.00	26.44	26.30	26.33	-.06	.66	.79	-1.73	.16	-1.62
JPFA	.00	.00	1.00	1.00	1.00	.00	30.39	30.47	30.59	.14	.02	.08	1.97	-1.60	1.05
JPRS	.00	1.00	.00	.00	.00	.00	26.64	26.62	26.58	.61	-.54	-.16	.04	1.81	.14
KAEF	1.00	.00	1.00	.00	1.00	1.00	28.72	28.81	29.16	.04	.08	.20	.64	.09	1.03
KBLI	.00	.00	.00	.00	1.00	.00	27.92	28.07	28.26	-.07	.12	.06	.42	.74	.42
KBLM	.00	.00	1.00	.00	.00	.00	27.20	27.21	27.18	-.11	.05	.02	1.23	.51	.99
KBRI	.00	1.00	.00	1.00	1.00	1.00	27.89	28.01	27.87	1.93	5.95	-.33	.92	1.21	2.01
KDSI	.00	1.00	.00	.00	.00	.00	27.58	27.79	27.76	.17	.05	.16	1.40	1.79	1.72
KIAS	.00	.00	1.00	.00	1.00	1.00	28.49	28.38	28.25	-.01	-.11	.08	.11	2.11	.22
KICI	.00	.00	1.00	.00	1.00	.00	25.30	25.62	25.66	.04	-.11	.08	.23	.17	.57
KLBF	.00	.00	.00	.00	.00	.00	30.15	30.25	30.35	.09	.03	.08	.27	.43	.22
LION	.00	.00	1.00	.00	.00	.00	27.12	27.18	27.25	.13	.03	-.03	.35	.25	.46
LMPI	.00	1.00	1.00	.00	1.00	1.00	27.42	27.40	27.42	-.24	-.12	-.09	1.03	.41	.99
LMSH	.00	1.00	.00	.00	.00	.00	25.66	25.62	25.82	-.03	-.30	-.10	.21	.98	.39
LPIN	.00	1.00	.00	.00	.00	.00	25.95	26.50	26.89	-.09	.11	.82	.33	.19	8.26
MAIN	.00	1.00	.00	.00	1.00	.00	28.89	29.01	29.00	.07	.06	.10	2.28	1.78	1.13
MBTO	.00	.00	.00	.00	.00	.00	27.15	27.20	27.29	.05	.03	-.01	.37	1.56	.61



MERK	.00	.00	.00	1.00	.00	.00	27.30	27.19	27.34	-.28	.14	.05	.29	.49	.28
MLIA	.00	.00	.00	.00	1.00	1.00	29.61	29.59	29.68	.08	.01	.01	4.46	.35	3.79
MYOR	.00	.00	1.00	.00	1.00	.00	29.96	30.06	30.19	.18	.05	.24	1.51	5.39	1.06
RICY	.00	.00	1.00	.00	1.00	1.00	27.79	27.81	27.88	3.62	-.06	.10	1.95	1.18	2.12
RMBA	.00	.00	1.00	1.00	1.00	1.00	29.96	30.17	30.23	.18	.16	.14	-8.34	1.99	-.43
ROTI	.00	.00	1.00	.00	.00	.00	28.39	28.63	28.70	.25	.16	.16	1.23	-5.02	2.02
SIAP	1.00	1.00	.00	1.00	1.00	1.00	29.24	26.35	26.16	-.23	.28	-.90	3.68	1.28	-225.0
SKBM	.00	1.00	.00	1.00	1.00	.00	27.20	27.36	27.63	.14	-.08	.10	1.04	10.48	1.72
SKLT	.00	1.00	.00	.00	1.00	.00	26.53	26.66	27.07	.20	.09	.12	1.16	1.22	.92
SMGB	.00	1.00	.00	1.00	1.00	1.00	30.48	30.48	30.61	-.02	-.03	.02	.96	1.48	1.45
SMGR	.00	.00	.00	.00	1.00	.00	31.17	31.27	31.42	.10	.00	-.03	.37	1.05	.45
SMSM	.00	1.00	.00	1.00	1.00	.00	28.19	28.43	28.44	.11	.06	.03	.53	.39	.43
SPMA	.00	1.00	.00	.00	1.00	1.00	28.37	28.41	28.40	.11	.05	.19	1.60	.54	.97
SQBB	.00	.00	.00	.00	.00	.00	26.85	26.86	26.90	.17	.03	.10	.25	1.85	.35
SRSN	.00	1.00	.00	.00	.00	.00	26.86	27.08	27.30	.21	.12	-.06	.41	.31	.78
SSTM	.00	.00	.00	1.00	1.00	1.00	27.37	27.31	27.23	-.09	-.03	-.14	1.99	.69	1.55
TALF	.00	.00	.00	.00	.00	.00	26.79	26.80	27.51	.32	-.15	.20	.32	1.96	.17
TCID	.00	.00	.00	.00	1.00	1.00	28.25	28.36	28.41	.14	.00	.09	.44	.24	.23
TIRT	.00	.00	1.00	.00	.00	.00	27.29	27.36	27.43	.10	.05	-.01	7.69	.21	5.43
TOTO	.00	1.00	.00	.00	.00	.00	28.34	28.52	28.58	.20	.11	-.09	.65	7.37	.69
TRST	.00	1.00	.00	.00	.00	.00	28.81	28.84	28.82	.23	-.02	-.08	.85	.64	.70
UETJ	.00	.00	.00	.00	.00	.00	28.70	28.90	29.08	.13	.12	.07	.29	.72	.21
UNIT	.00	.00	.00	1.00	.00	.00	26.81	26.86	26.79	.01	.15	-.12	.82	.27	.77
UNVR	.00	.00	.00	1.00	1.00	.00	30.29	30.39	30.45	.12	.06	.10	2.11	.90	2.56
VOKS	.00	.00	.00	1.00	1.00	1.00	28.07	28.06	28.14	-.01	.01	-.19	2.01	2.26	1.49
WIMM	.00	1.00	.00	1.00	1.00	1.00	27.92	27.93	27.93	.05	.11	-.08	.56	2.01	.37
WTON	.00	.00	.00	1.00	1.00	.00	28.97	29.13	29.17	.24	-.19	.31	.71	.42	.87
YPAS	1.00	.00	.00	1.00	1.00	.00	26.49	26.36	26.36	-.04	-.34	.00	.98	.97	.97



LAMPIRAN 8 HASIL PENGUJIAN DATA

Statistik Deskriptif

Statistics

	SWITC H	OA	UP	GROWT H	FD
N Valid	252	252	252	252	252
Missing	0	0	0	0	0
Mean	,1944	,4802	28,2841	,0890	,2427
Mode	,00	,00	25,25 ^a	-,90 ^a	-225,04 ^a
Std. Deviation	,39656	,50060	1,64358	,49034	14,35513
Minimum	,00	,00	25,25	-,90	-225,04
Maximum	1,00	1,00	33,20	5,95	10,48

a. Multiple modes exist. The smallest value is shown

Uji Kesamaan Koefisien

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	,360	,742		,485	,628
	OA	,158	,101	,200	1,566	,119
	UP	-,012	,026	-,051	-,465	,642
	GROWTH	,235	,204	,290	1,151	,251
	OA_FD	-,019	,050	-,672	-,376	,707
	UP_FD	,001	,002	,717	,453	,651
	GROWTH_FD	-,111	,106	-3,576	-1,050	,295
	DT1	2,124	1,043	2,530	2,036	,043
	DT2	,168	1,045	,201	,161	,872
	OA_DT1	-,258	,149	-,269	-1,734	,084
	UP_DT1	-,064	,037	-2,168	-1,743	,083
	GROWTH_DT1	-,310	,280	-,303	-1,109	,269
	OA_FD_DT1	,063	,078	,174	,815	,416

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 dan tinjauan suatu masalah.
b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

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UP_FD_DT1	-,002	,003	-,169	-,807	,420
GROWTH_FD_DT1	,209	,149	,386	1,406	,161
OA_DT2	,172	,147	,137	1,170	,243
UP_DT2	-,003	,037	-,115	-,092	,927
GROWTH_DT2	,017	,293	,006	,058	,954
OA_FD_DT2	-,088	,081	-3,140	-1,081	,281
UP_FD_DT2	,001	,002	1,033	,500	,617
GROWTH_FD_DT2	,046	,115	1,463	,397	,692

a. Dependent Variable: SWITCH

Overall Model Fit

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
Step 0	1	249,902
	2	248,277
	3	248,272
	4	248,272

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 248.272
- c. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

1. Ditaring 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 dan tinjauan suatu masalah.
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 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



Block 1: Method = Enter

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Iteration History^{a,b,c,d}

Iteration	-2 Log likelihood	Coefficients						
		Constant	OA	UP	GROWT H	OA_FD	UP_FD	GROWTH_F D
1	239,489	2,443	,488	-,139	,282	-,022	,001	-,015
2	234,965	4,829	,766	-,237	,341	-,040	,001	-,022
3	234,717	5,547	,828	-,266	,358	-,045	,001	-,028
4	234,557	5,609	,829	-,268	,384	-,045	,002	-,043
5	233,237	5,979	,806	-,283	,726	-,041	,003	-,244
6	232,931	6,148	,771	-,290	,982	-,022	,004	-,392
7	232,927	6,143	,764	-,289	1,010	-,016	,004	-,408
8	232,927	6,143	,764	-,289	1,010	-,016	,004	-,408

a. Method: Enter

b. Constant is included in the model.

c. Initial -2 Log Likelihood: 248.272

d. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

1. Dilarang mengutip atau menyalin sebagian atau seluruh karya tulis ini tanpa mengacukan, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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Koefisien Determinasi (Nagelkerke's R Square)

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	232,927 ^a	,059	,094

a. Estimation terminated at iteration number 8 because parameter estimates changed by less than .001.

Uji Kelayakan Model Regresi

Hosmer and Lemeshow Test

Step	Chi-square	df	Sig.
1	4,613	8	,798

Matriks Klasifikasi

Classification Table^a

	Observed	Predicted		
		SWITCH		Percentage Correct
		,00	1,00	
Step 1	SWITC ,00	202	1	99,5
	H 1,00	45	4	8,2
	Overall			81,7
	Percentage			

a. The cut value is .500

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Model Regresi Logistik

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Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)	95% C.I. for EXP(B)	
							Lower	Upper
Step 1 ^a								
OA	,764	,411	3,455	1	,063	2,147	,959	4,804
UP	-,289	,118	5,972	1	,015	,749	,594	,944
GROWTH	1,010	,624	2,616	1	,106	2,746	,807	9,337
OA_FD	-,016	,202	,006	1	,937	,984	,663	1,462
UP_FD	,004	,006	,380	1	,538	1,004	,992	1,016
GROWTH_FD	-,408	,325	1,582	1	,208	,665	,352	1,256
Constant	6,143	3,283	3,501	1	,061	465,264		

a. Variable(s) entered on step 1: OA, UP, GROWTH, OA_FD, UP_FD, GROWTH_FD.

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SURAT PERNYATAAN

Saya yang bertanda tangan di bawah ini :

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Demikian agar yang berkepentingan maklum.

Jakarta, 16 Agustus 2017

Yang membuat pernyataan,


MARIUS
(Nama Lengkap)

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