

Lampiran 1

Daftar Perusahaan Sampel

Nomor	Kode	Nama Perusahaan
1	ADES	Akasha Wira International Tbk, PT
2	AKPI	Argha Karya Prima Industry Tbk, PT
3	ALDO	Alkindo Naratama Tbk, PT
4	AMFG	Asahimas Flat Glass Tbk, PT
5	ARNA	Arwana Citra Mulia Tbk, PT
6	ASII	Astra International Tbk, PT
7	AUTO	Astra Auto Part Tbk, PT
8	BTON	Beton Jaya Manunggal Tbk, PT
9	BUDI	Budi Starch and Sweetener Tbk, PT
10	CEKA	Cahaya Kalbar Tbk, PT
11	CPIN	Charoen Pokphand Indonesia Tbk, PT
12	DPNS	Duta Pertiwi Nusantara Tbk, PT
13	DVLA	Delta Djakarta Tbk, PT
14	EKAD	Ekadharma International Tbk, PT
15	ICBP	Indofood CBP Sukses Makmur Tbk, PT
16	IGAR	Champion Pasific Indonesia Tbk, PT
17	INCI	Intan Wijaya International Tbk, PT
18	INDF	Indofood Sukses Makmur Tbk, PT
19	INTP	Indocement Tunggul Prakasa Tbk , PT
20	ISSP	Steel Pipe Industry of Indonesia Tbk, PT
21	JPFA	Japfa Comfeed Indonesia Tbk, PT
22	KAEF	Kimia Farma Tbk, PT
23	KBLI	KMI Wire and Cable Tbk, PT
24	KLBF	Kalbe Farma Tbk, PT
25	LION	Lion Metal Works Tbk, PT
26	LMSH	Lionmesh Prima Tbk, PT
27	MERK	Merck Tbk, PT
28	PICO	Pelangi Indah Canindo Tbk, PT

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 - 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.



29	PRAS	Prima Alloy Steel Universal Tbk, PT
30	PYFA	Pyridam Farma Tbk, PT
31	RICY	Ricky Putra Globalindo Tbk, PT
32	SCCO	Supreme Cable Manufacturing and Commerce Tbk, PT
33	SMBR	Semen Baturaja Persero Tbk , PT
34	SMGR	Semen Indonesia Tbk, PT
35	SMSM	Selamat Sempurna Tbk, PT
36	SOBI	Sorini Agro Asia Corporindo Tbk, PT
37	SRSN	Indo Acitama Tbk, PT
38	STTP	Siantar Top Tbk, PT
39	TCID	Mandom Indonesia Tbk, PT
40	TOTO	Surya Toto Indonesia Tbk, PT
41	TRIS	Trisula International Tbk, PT
42	TRST	Trias Sentosa Tbk, PT
43	TSPC	Tempo Scan Pasific Tbk, PT
44	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk, PT

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Lampiran 2

Perhitungan Penghindaran Pajak (CETR)

No	Kode	Pembayaran Pajak			Laba sebelum pajak			CETR		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	4,924,000,000	10,004,000,000	12,688,000,000	59,194,000,000	41,579,000,000	44,175,000,000	0.08318	0.24060	0.28722
2	AKPI	9,904,928,000	7,407,756,000	34,317,867,000	66,416,762,000	61,291,373,000	51,138,966,000	0.14913	0.12086	0.67107
3	ALDO	6,456,902,950	10,519,388,486	9,625,279,857	33,591,990,313	28,214,669,992	32,453,914,799	0.19222	0.37283	0.29658
4	AMEG	103,124,000,000	161,705,000,000	152,968,000,000	450,753,000,000	605,163,000,000	464,263,000,000	0.22878	0.26721	0.32949
5	ARNA	74,307,308,576	99,606,289,049	66,524,751,002	316,349,602,459	348,684,411,976	95,514,316,424	0.23489	0.28566	0.69649
6	ASH	6,382,000,000,000	5,588,000,000,000	6,498,000,000,000	27,532,000,000,000	27,058,000,000,000	19,630,000,000,000	0.23180	0.20652	0.33102
7	AUTO	250,730,000,000	287,357,000,000	206,244,000,000	1,210,355,000,000	1,091,040,000,000	433,596,000,000	0.20715	0.26338	0.47566
8	BTON	6,678,058,810	5,164,306,500	1,439,055,000	33,272,073,649	9,481,642,753	7,804,262,097	0.20071	0.54466	0.18439
9	BUDI	5,400,000,000	8,127,000,000	22,233,000,000	38,549,000,000	43,519,000,000	52,125,000,000	0.14008	0.18675	0.42653
10	CEKA	23,523,643,885	19,514,924,878	27,930,037,701	86,553,141,929	56,866,547,178	142,271,353,890	0.27178	0.34317	0.19632
11	CPIN	778,138,000,000	1,008,578,000,000	628,226,000,000	3,451,333,000,000	2,105,972,000,000	2,281,628,000,000	0.22546	0.47891	0.27534
12	DPNS	5,518,809,232	5,535,631,876	5,091,447,572	87,322,830,461	17,194,970,495	11,832,026,060	0.06320	0.32193	0.43031
13	DVLA	58,371,103,000	49,087,301,000	35,265,995,000	175,756,777,000	106,757,491,000	144,437,708,000	0.33211	0.45980	0.24416
14	EKAD	13,695,585,803	18,517,921,240	16,994,604,063	51,988,302,824	59,028,157,620	66,306,918,116	0.26344	0.31371	0.25630
15	ICBP	916,276,000,000	1,106,699,000,000	1,189,923,000,000	2,966,990,000,000	3,445,380,000,000	4,009,634,000,000	0.30882	0.32121	0.29677
16	IGAR	19,777,728,355	16,345,060,988	20,729,430,704	48,442,303,122	76,194,715,546	63,236,346,206	0.40827	0.21452	0.32781
17	INCI	80,442,329	389,341,903	1,926,211,802	10,690,815,380	11,486,543,972	19,220,641,866	0.00752	0.03390	0.10022
18	INDE	1,972,114,000,000	2,398,644,000,000	2,333,641,000,000	4,000,751,000,000	6,340,185,000,000	4,962,084,000,000	0.49294	0.37832	0.47029
19	INTP	1,654,688,000,000	1,493,614,000,000	1,219,943,000,000	6,596,154,000,000	6,814,636,000,000	5,644,576,000,000	0.25086	0.21918	0.21613
20	ISSP	52,270,000,000	76,783,000,000	77,578,000,000	251,258,000,000	262,024,000,000	194,905,000,000	0.20803	0.29304	0.39803



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21	JPFA	328,117,000,000	389,169,000,000	132,844,000,000	895,947,000,000	551,409,000,000	697,677,000,000	0.36622	0.70577	0.19041
22	KAEF	99,023,130,401	50,181,904,235	68,190,694,925	284,125,432,299	344,017,652,213	338,135,061,189	0.34852	0.14587	0.20167
23	KBLI	64,857,172,397	44,409,283,473	45,086,890,644	105,179,474,227	96,415,603,209	150,049,026,298	0.61663	0.46060	0.30048
24	KLBF	650,904,671,554	650,088,972,907	700,482,780,347	2,572,522,717,231	2,765,593,462,800	2,720,881,244,459	0.25302	0.23506	0.25745
25	LION	25,008,941,751	16,086,486,239	11,137,150,509	85,027,065,076	62,576,422,459	58,451,801,513	0.29413	0.25707	0.19054
26	LMSH	3,858,932,990	4,769,701,563	1,483,827,960	19,437,691,207	11,276,097,270	3,807,172,880	0.19853	0.42299	0.38975
27	MERK	57,165,500,000	71,967,228,000	56,132,947,000	196,772,132,000	205,958,418,000	193,940,841,000	0.29052	0.34943	0.28943
28	PICO	8,605,650,298	4,034,153,087	2,335,868,614	20,989,782,669	20,537,790,746	17,451,317,001	0.40999	0.19643	0.13385
29	PRAS	5,250,325,657	3,541,807,139	2,394,575,449	15,808,090,138	15,014,756,768	8,469,139,366	0.33213	0.23589	0.28274
30	PYFA	1,758,625,881	1,855,509,852	1,605,929,780	8,499,928,945	4,211,187,980	4,554,931,095	0.20690	0.44061	0.35257
31	RIGY	10,657,818,756	12,536,144,744	9,769,400,079	16,199,072,002	21,489,906,631	22,397,841,356	0.65793	0.58335	0.43618
32	SCCO	52,037,363,435	44,580,120,650	43,183,364,383	145,158,812,593	182,347,242,356	206,056,283,235	0.35849	0.24448	0.20957
33	SMBR	102,055,574,000	68,964,413,000	62,851,654,000	400,401,904,000	404,809,598,000	443,414,252,000	0.25488	0.17036	0.14174
34	SMGR	1,611,031,641,000	1,540,546,571,000	1,343,605,458,000	6,920,399,734,000	7,077,276,008,000	5,850,923,497,000	0.23279	0.21768	0.22964
35	SMSM	93,001,000,000	136,033,000,000	150,513,000,000	461,143,000,000	542,028,000,000	583,717,000,000	0.20167	0.25097	0.25785
36	SOBI	36,966,000,000	36,909,000,000	81,487,000,000	168,380,000,000	222,034,000,000	201,717,000,000	0.21954	0.16623	0.40397
37	SRSN	10,316,305,000	8,157,747,000	9,662,769,000	32,666,954,000	30,050,062,000	20,714,663,000	0.31580	0.27147	0.46647
38	STFP	31,267,407,734	53,340,816,264	51,222,193,820	143,095,332,679	167,977,695,749	232,005,398,773	0.21851	0.31755	0.22078
39	TCID	61,365,979,182	66,871,707,437	52,587,296,299	218,297,701,912	241,447,832,720	583,121,847,494	0.28111	0.27696	0.09018
40	TOTO	91,875,964,872	99,227,537,491	117,555,370,638	323,204,864,975	384,625,560,340	381,573,896,617	0.28427	0.25798	0.30808
41	TRIS	17,310,866,949	21,224,951,361	16,198,187,923	68,073,504,325	48,442,710,589	50,169,354,682	0.25430	0.43815	0.32287
42	TRST	28,704,607,737	38,887,839,612	33,478,892,134	72,553,777,173	63,330,489,681	51,097,812,346	0.39563	0.61405	0.65519
43	TSPC	457,674,133,782	427,737,845,359	457,485,911,004	829,935,403,086	738,305,933,705	707,110,932,867	0.55146	0.57935	0.64698
44	ULTJ	170,436,720,813	125,695,095,342	111,720,131,452	436,720,187,873	374,957,616,094	700,675,250,229	0.39027	0.33522	0.15945

penulisan kritik dan tinjauan suatu masalah.
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Diteliti dan disetujui oleh Kepala Sekolah dan Kepala Bidang Kurikulum, Institut Bisnis Kwik Kian Gie, pada tanggal 10 Januari 2023.
 Kepala Sekolah, Institut Bisnis Kwik Kian Gie
 Kepala Bidang Kurikulum, Institut Bisnis Kwik Kian Gie



Lampiran 3

Perhitungan Profitabilitas (ROA)

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No	Kode	Laba sebelum pajak			Total Aset			ROA		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1	ADES	59,194,000,000	41,579,000,000	44,175,000,000	441,064,000,000	502,990,000,000	653,224,000,000	0.13421	0.08266	0.06763
2	AKPI	66,416,762,000	61,291,373,000	51,138,966,000	2,084,567,189,000	2,227,042,590,000	2,883,143,132,000	0.03186	0.02752	0.01774
3	ALDO	33,591,990,313	28,214,669,992	32,453,914,799	290,641,923,909	346,674,687,826	366,010,819,198	0.11558	0.08139	0.08867
4	AMFG	450,753,000,000	605,163,000,000	464,263,000,000	3,561,684,000,000	3,946,125,000,000	4,270,275,000,000	0.12656	0.15336	0.10872
5	ARNA	316,349,602,459	348,684,411,976	95,514,316,424	1,137,496,408,849	1,259,938,133,543	1,430,779,475,454	0.27811	0.27675	0.06676
6	ASII	27,532,000,000,000	27,058,000,000,000	19,630,000,000,000	213,994,000,000,000	236,027,000,000,000	245,435,000,000,000	0.12866	0.11464	0.07998
7	AUTO	1,210,355,000,000	1,091,040,000,000	433,596,000,000	12,484,843,000,000	14,387,568,000,000	14,339,110,000,000	0.09695	0.07583	0.03024
8	BTON	33,272,073,649	9,481,642,753	7,804,262,097	176,133,303,172	174,088,741,855	183,116,245,288	0.18890	0.05446	0.04262
9	BUDI	38,549,000,000	43,519,000,000	52,125,000,000	2,382,875,000,000	2,476,982,000,000	3,265,953,000,000	0.01618	0.01757	0.01596
10	CEKA	86,553,141,929	56,866,547,178	142,271,353,890	1,069,627,299,747	1,284,150,037,341	1,485,826,210,015	0.08092	0.04428	0.09575
11	CPIN	3,451,333,000,000	2,105,972,000,000	2,281,628,000,000	15,704,502,000,000	20,841,795,000,000	24,684,915,000,000	0.21977	0.10105	0.09243
12	DPNS	87,322,830,461	17,194,970,495	11,832,026,060	256,396,781,317	268,891,042,610	274,483,110,371	0.34058	0.06395	0.04311
13	DYLA	175,756,777,000	106,757,491,000	144,437,708,000	1,195,106,672,000	1,241,239,780,000	1,376,278,237,000	0.14706	0.08601	0.10495
14	EKAD	51,988,302,824	59,028,157,620	66,306,918,116	345,382,428,491	411,726,182,748	389,691,595,500	0.15052	0.14337	0.17015
15	ICBP	2,966,990,000,000	3,445,380,000,000	4,009,634,000,000	21,410,331,000,000	25,029,488,000,000	26,560,624,000,000	0.13858	0.13765	0.15096
16	IGAR	48,442,303,122	76,194,715,546	63,236,346,206	314,988,024,203	350,619,526,939	383,936,040,590	0.15379	0.21731	0.16471
17	INCI	10,690,815,380	11,486,543,972	19,220,641,866	135,754,614,372	147,755,842,523	169,546,066,314	0.07875	0.07774	0.11337
18	INDF	4,000,751,000,000	6,340,185,000,000	4,962,084,000,000	77,777,940,000,000	86,077,251,000,000	91,831,526,000,000	0.05144	0.07366	0.05403
19	INTP	6,596,154,000,000	6,814,636,000,000	5,644,576,000,000	26,610,663,000,000	28,884,635,000,000	27,638,360,000,000	0.24788	0.23593	0.20423
20	ISSP	251,258,000,000	262,024,000,000	194,905,000,000	4,393,577,000,000	5,443,158,000,000	5,448,447,000,000	0.05719	0.04814	0.03577
21	JPFA	895,947,000,000	551,409,000,000	697,677,000,000	14,935,696,000,000	15,758,959,000,000	17,159,466,000,000	0.05999	0.03499	0.04066
22	KAEF	284,125,432,299	344,017,652,213	338,135,061,189	2,514,724,243,714	3,012,778,637,568	3,236,224,076,311	0.11298	0.11419	0.10448
23	KBLI	105,179,474,227	96,415,603,209	150,049,026,298	1,345,309,104,201	1,340,881,252,563	1,551,799,840,976	0.07818	0.07190	0.09669

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24	KLBF	2,572,522,717,231	2,765,593,462,800	2,720,881,244,459	11,319,399,302,160	12,439,267,396,015	13,696,417,381,439	0.22727	0.22233	0.19866
25	LION	85,027,065,076	62,576,422,459	58,451,801,513	503,407,647,198	605,165,911,239	639,330,150,373	0.16890	0.10340	0.09143
26	LMSH	19,437,691,207	11,276,097,270	3,807,172,880	142,734,484,596	141,034,984,628	133,782,751,041	0.13618	0.07995	0.02846
27	MERK	196,772,132,000	205,958,418,000	193,940,841,000	699,477,946,000	711,055,830,000	641,646,818,000	0.28131	0.28965	0.30225
28	PICO	20,989,782,669	20,537,790,746	17,451,317,001	621,507,483,388	626,626,507,164	605,788,310,444	0.03377	0.03278	0.02881
29	PRAS	15,808,090,138	15,014,756,768	8,469,139,366	795,630,254,209	1,286,827,899,805	1,531,742,052,164	0.01987	0.01167	0.00553
30	PFYA	8,499,928,945	4,211,187,980	4,554,931,095	175,048,620,682	172,557,400,461	159,951,537,229	0.04856	0.02440	0.02848
31	RICY	16,199,072,002	21,489,906,631	22,397,841,356	1,109,903,410,262	1,172,012,468,004	1,198,193,867,892	0.01460	0.01834	0.01869
32	SCCO	145,158,812,593	182,347,242,356	206,056,283,235	1,762,032,300,123	1,656,007,190,010	1,773,144,328,632	0.08238	0.11011	0.11621
33	SMBR	400,401,904,000	404,809,598,000	443,414,252,000	2,711,416,335,000	2,928,480,366,000	3,268,667,933,000	0.14767	0.13823	0.13566
34	SMGR	6,920,399,734,000	7,077,276,008,000	5,850,923,497,000	30,833,102,777,000	34,331,674,737,000	38,153,118,932,000	0.22445	0.20614	0.15335
35	SMSM	461,143,000,000	542,028,000,000	583,717,000,000	1,717,857,000,000	1,757,634,000,000	2,220,108,000,000	0.26844	0.30839	0.26292
36	SOBI	168,380,000,000	222,034,000,000	201,717,000,000	1,354,507,000,000	1,568,167,000,000	2,231,409,000,000	0.12431	0.14159	0.09040
37	SRSN	32,666,954,000	30,050,062,000	20,714,663,000	421,104,664,000	464,949,206,000	574,073,314,000	0.07757	0.06463	0.03608
38	STTP	143,095,332,679	167,977,695,749	232,005,398,773	1,470,059,394,892	1,700,204,093,895	1,919,568,037,170	0.09734	0.09880	0.12086
39	TCID	218,297,701,912	241,447,832,720	583,121,847,494	1,473,919,541,356	1,863,679,837,324	2,082,096,848,703	0.14811	0.12955	0.28006
40	TOTO	323,204,864,975	384,625,560,340	381,573,896,617	1,763,702,205,521	2,062,386,924,390	2,439,540,859,205	0.18325	0.18650	0.15641
41	TRIS	68,073,504,325	48,442,710,589	50,169,354,682	475,381,602,732	521,920,090,728	574,346,433,075	0.14320	0.09282	0.08735
42	TRST	72,553,777,173	63,330,489,681	51,097,812,346	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	0.02225	0.01942	0.01522
43	TSPC	829,935,403,086	738,305,933,705	707,110,932,867	5,417,059,772,651	5,609,556,653,195	6,284,729,099,203	0.15321	0.13162	0.11251
44	ULTJ	436,720,187,873	374,957,616,094	700,675,250,229	2,812,056,096,621	2,918,133,278,435	3,539,995,910,248	0.15530	0.12849	0.19793

Institut Kwik Kian Gie

Institut Bisni

Lampiran 4 Perhitungan Ukuran Perusahaan (SIZE)

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.



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

Institut Bisnis

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.

No	Kode	Total Aset			SIZE (Ln (Total Aset))		
		2013	2014	2015	2013	2014	2015
1	ADES	441,064,000,000	502,990,000,000	653,224,000,000	26.81246	26.94384	27.20519
2	AKPI	2,084,567,189,000	2,227,042,590,000	2,883,143,132,000	28.36558	28.43170	28.68990
3	ALDO	290,641,923,909	346,674,687,826	366,010,819,198	26.39536	26.57165	26.62593
4	AMFG	3,561,684,000,000	3,946,125,000,000	4,270,275,000,000	28.90125	29.00376	29.08270
5	ARNA	1,137,496,408,849	1,259,938,133,543	1,430,779,475,454	27.75985	27.86208	27.98924
6	ASII	213,994,000,000,000	236,027,000,000,000	245,435,000,000,000	32.99697	33.09497	33.13405
7	AUTO	12,484,843,000,000	14,387,568,000,000	14,339,110,000,000	30.15554	30.29739	30.29401
8	BTON	176,133,303,172	174,088,741,855	183,116,245,288	25.89451	25.88283	25.93339
9	BUDI	2,382,875,000,000	2,476,982,000,000	3,265,953,000,000	28.49933	28.53806	28.81457
10	CEKA	1,069,627,299,747	1,284,150,037,341	1,485,826,210,015	27.69833	27.88112	28.02699
11	CPIN	15,704,502,000,000	20,841,795,000,000	24,684,915,000,000	30.38497	30.66798	30.83721
12	DPNS	256,396,781,317	268,891,042,610	274,483,110,371	26.26999	26.31757	26.33816
13	DVLA	1,195,106,672,000	1,241,239,780,000	1,376,278,237,000	27.80926	27.84713	27.95040
14	EKAD	345,382,428,491	411,726,182,748	389,691,595,500	26.56792	26.74362	26.68862
15	ICBP	21,410,331,000,000	25,029,488,000,000	26,560,624,000,000	30.69489	30.85108	30.91045
16	IGAR	314,988,024,203	350,619,526,939	383,936,040,590	26.47580	26.58297	26.67374
17	INCI	135,754,614,372	147,755,842,523	169,546,066,314	25.63411	25.71883	25.85639
18	INDF	77,777,940,000,000	86,077,251,000,000	91,831,526,000,000	31.98488	32.08627	32.15098
19	INTP	26,610,663,000,000	28,884,635,000,000	27,638,360,000,000	30.91233	30.99433	30.95023
20	ISSP	4,393,577,000,000	5,443,158,000,000	5,448,447,000,000	29.11116	29.32538	29.32635
21	JPFA	14,935,696,000,000	15,758,959,000,000	17,159,466,000,000	30.33478	30.38843	30.47357
22	KAEF	2,514,724,243,714	3,012,778,637,568	3,236,224,076,311	28.55318	28.73388	28.80543

23	KBLI	1,345,309,104,201	1,340,881,252,563	1,551,799,840,976	27.92764	27.92435	28.07044
24	KLBF	11,319,399,302,160	12,439,267,396,015	13,696,417,381,439	30.05754	30.15188	30.24816
25	LION	503,407,647,198	605,165,911,239	639,330,150,373	26.94467	27.12877	27.18369
26	LMSH	142,734,484,596	141,034,984,628	133,782,751,041	25.68425	25.67227	25.61948
27	MERK	699,477,946,000	711,055,830,000	641,646,818,000	27.27360	27.29002	27.18730
28	PICO	621,507,483,388	626,626,507,164	605,788,310,444	27.15541	27.16362	27.12980
29	PRAS	795,630,254,209	1,286,827,899,805	1,531,742,052,164	27.40240	27.88320	28.05743
30	PYFA	175,048,620,682	172,557,400,461	159,951,537,229	25.88833	25.87400	25.79814
31	RICY	1,109,903,410,262	1,172,012,468,004	1,198,193,867,892	27.73529	27.78974	27.81184
32	SCCO	1,762,032,300,123	1,656,007,190,010	1,773,144,328,632	28.19749	28.13543	28.20378
33	SMBR	2,711,416,335,000	2,928,480,366,000	3,268,667,933,000	28.62849	28.70550	28.81540
34	SMGR	30,833,102,777,000	34,331,674,737,000	38,153,118,932,000	31.05961	31.16709	31.27263
35	SMSM	1,717,857,000,000	1,757,634,000,000	2,220,108,000,000	28.17210	28.19499	28.42858
36	SOBI	1,354,507,000,000	1,568,167,000,000	2,231,409,000,000	27.93446	28.08093	28.43365
37	SRSN	421,104,664,000	464,949,206,000	574,073,314,000	26.76615	26.86519	27.07602
38	STTP	1,470,059,394,892	1,700,204,093,895	1,919,568,037,170	28.01632	28.16177	28.28312
39	TCID	1,473,919,541,356	1,863,679,837,324	2,082,096,848,703	28.01895	28.25357	28.36440
40	TOTO	1,763,702,205,521	2,062,386,924,390	2,439,540,859,205	28.19844	28.35489	28.52283
41	TRIS	475,381,602,732	521,920,090,728	574,346,433,075	26.88738	26.98078	27.07650
42	TRST	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	28.81303	28.81314	28.84218
43	TSPC	5,417,059,772,651	5,609,556,653,195	6,284,729,099,203	29.32057	29.35549	29.46914
44	ULTJ	2,812,056,096,621	2,918,133,278,435	3,539,995,910,248	28.66494	28.70197	28.89515

Lampiran 5

Perhitungan Leverage (DER)

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.



No	Kode	Total Utang			Total Ekuitas			DER		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
1.	ADES	179,543,000,000	210,845,000,000	324,855,000,000	261,521,000,000	292,145,000,000	328,369,000,000	0.68653	0.72171	0.98930
2.	AKPT	1,057,140,889,000	1,195,437,301,000	1,775,577,239,000	1,027,426,300,000	1,031,605,289,000	1,107,565,893,000	1.02892	1.15881	1.60313
3.	ALDO	162,010,439,584	197,870,888,906	195,081,792,385	128,631,484,325	148,803,798,920	170,929,026,813	1.25949	1.32974	1.14130
4.	AMEFG	867,831,000,000	844,685,000,000	880,052,000,000	2,693,853,000,000	3,101,440,000,000	3,390,223,000,000	0.32215	0.27235	0.25959
5.	ARNA	375,762,293,157	349,995,874,987	536,050,998,398	761,734,115,692	909,942,258,556	894,728,477,056	0.49330	0.38464	0.59912
6.	ASIL	107,806,000,000,000	115,840,000,000,000	118,902,000,000,000	106,188,000,000,000	120,187,000,000,000	126,533,000,000,000	1.01524	0.96383	0.93969
7.	AUTO	3,058,924,000,000	4,244,862,000,000	4,195,684,000,000	9,425,919,000,000	10,142,706,000,000	10,143,426,000,000	0.32452	0.41851	0.41364
8.	BTON	36,954,433,422	27,206,679,934	34,011,648,533	139,178,869,750	146,882,061,921	149,104,596,755	0.26552	0.18523	0.22811
9.	BUDI	1,499,629,000,000	1,568,051,000,000	2,160,702,000,000	883,246,000,000	908,931,000,000	1,105,251,000,000	1.69786	1.72516	1.95494
10.	CEKA	541,352,365,829	746,598,865,219	845,932,695,663	528,274,933,918	537,551,172,122	639,893,514,352	1.02475	1.38889	1.32199
11.	CPIN	5,700,518,000,000	9,836,577,000,000	12,123,488,000,000	10,003,984,000,000	11,005,218,000,000	12,561,427,000,000	0.56982	0.89381	0.96514
12.	DPNS	33,041,153,327	32,849,679,334	33,187,031,327	223,355,627,990	236,041,363,276	241,296,079,044	0.14793	0.13917	0.13754
13.	DVLA	295,560,864,000	293,785,055,000	402,760,903,000	899,545,808,000	947,454,725,000	973,517,334,000	0.32857	0.31008	0.41372
14.	EKAD	113,017,640,344	143,820,128,736	97,730,178,889	232,364,788,147	267,906,054,012	291,961,416,611	0.48638	0.53683	0.33474
15.	ICBP	8,621,314,000,000	10,445,187,000,000	10,173,713,000,000	12,789,017,000,000	14,584,301,000,000	16,386,911,000,000	0.67412	0.71619	0.62084
16.	IGAR	94,044,389,583	92,945,504,329	73,471,782,127	220,943,634,620	257,674,022,610	310,464,258,463	0.42565	0.36071	0.23665
17.	INCI	9,634,722,395	11,328,447,922	15,494,757,317	126,119,891,977	136,427,394,601	154,051,308,997	0.07639	0.08304	0.10058
18.	INDF	40,893,841,000,000	45,803,053,000,000	48,709,933,000,000	36,884,099,000,000	40,274,198,000,000	43,121,593,000,000	1.10871	1.13728	1.12959

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



19	INTP	3,852,446,000,000	4,307,622,000,000	3,772,410,000,000	22,758,217,000,000	24,577,013,000,000	23,865,950,000,000	0.16928	0.17527	0.15807
20	ISSP	2,461,970,000,000	3,138,324,000,000	2,894,972,000,000	1,931,607,000,000	2,304,834,000,000	2,553,475,000,000	1.27457	1.36163	1.13374
21	JPFA	9,760,149,000,000	10,579,414,000,000	11,049,774,000,000	5,175,547,000,000	5,179,545,000,000	6,109,692,000,000	1.88582	2.04254	1.80856
22	KAEB	1,018,723,639,209	1,291,699,778,059	1,374,127,253,841	1,496,000,604,505	1,721,078,859,509	1,862,096,822,470	0.68096	0.75052	0.73795
23	KBLI	483,519,840,220	414,243,649,312	524,437,909,934	861,789,263,981	926,637,603,251	1,027,361,931,042	0.56107	0.44704	0.51047
24	KLBF	2,840,007,635,536	2,675,166,377,592	2,758,131,396,170	8,479,391,666,624	9,764,101,018,423	10,938,285,985,269	0.33493	0.27398	0.25215
25	LION	101,380,236,618	179,232,241,844	184,730,654,202	402,027,410,580	425,933,669,395	454,599,496,171	0.25217	0.42080	0.40636
26	LMSH	35,377,047,894	28,441,933,937	21,341,373,897	107,357,436,702	112,593,050,691	112,441,377,144	0.32953	0.25261	0.18980
27	MERK	194,854,208,000	166,811,511,000	168,103,536,000	504,623,738,000	544,244,319,000	473,543,282,000	0.38614	0.30650	0.35499
28	PICO	407,122,576,981	396,102,056,004	358,697,326,131	214,384,906,407	230,524,451,160	247,090,984,313	1.89903	1.71826	1.45168
29	PRAS	389,182,140,906	601,006,310,349	811,177,918,367	406,448,113,303	685,821,589,456	720,564,133,797	0.95752	0.87633	1.12575
30	PYFA	80,936,445,295	75,460,789,155	58,729,478,032	94,112,175,387	97,096,611,306	101,222,059,197	0.86000	0.77717	0.58020
31	RICY	730,079,862,973	781,749,249,068	798,114,824,380	379,823,547,289	390,263,218,936	400,079,043,512	1.92216	2.00313	1.99489
32	SCCO	1,054,421,170,969	846,052,863,354	850,818,824,810	707,611,129,154	809,954,326,656	922,325,503,822	1.49011	1.04457	0.92247
33	SMBR	278,747,027,000	245,388,549,000	319,315,349,000	2,432,669,308,000	2,683,091,817,000	2,949,352,584,000	0.11458	0.09146	0.10827
34	SMGR	9,081,620,983,000	9,326,744,733,000	10,712,320,531,000	21,751,481,794,000	25,004,930,004,000	27,440,798,401,000	0.41752	0.37300	0.39038
35	SMSM	706,547,000,000	635,514,000,000	779,860,000,000	1,011,310,000,000	1,122,120,000,000	1,440,248,000,000	0.69865	0.56635	0.54148
36	SOBI	534,769,000,000	570,921,000,000	1,106,686,000,000	819,738,000,000	997,246,000,000	1,124,723,000,000	0.65237	0.57250	0.98396
37	SRSN	107,695,369,000	140,918,993,000	233,993,478,000	313,409,295,000	324,030,213,000	340,079,836,000	0.34363	0.43489	0.68805
38	STTP	780,488,966,725	884,693,224,635	910,758,598,913	689,570,428,167	815,510,869,260	1,008,809,438,257	1.13185	1.08483	0.90281

1. Dilarang mengutip, sebagian atau seluruh karya tulis ini tanpa mencantumkan sumber; dan/atau mempergunakan dalam karya tulis lainnya, penulisan, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



39	TCID	314,830,093,210	611,508,876,121	367,225,370,670	1,159,089,448,146	1,252,170,961,203	1,714,871,478,033	0.27162	0.48836	0.21414
40	TOTO	780,625,360,708	936,489,293,896	947,997,940,099	983,076,844,813	1,125,897,630,494	1,491,542,919,106	0.79406	0.83177	0.63558
41	TRIS	173,336,060,248	213,369,013,290	245,138,356,170	302,045,542,484	308,551,077,438	329,208,076,905	0.57387	0.69152	0.74463
42	TRSD	1,553,844,457,566	1,504,845,098,173	1,400,438,809,900	1,707,075,047,626	1,756,440,396,879	1,956,920,690,054	0.91024	0.85676	0.71563
43	TSPD	1,581,513,124,423	1,527,428,955,386	1,947,588,124,083	3,835,546,648,228	4,082,127,697,809	4,337,140,975,120	0.41233	0.37417	0.44905
44	ULTI	789,866,406,873	644,827,122,017	742,490,216,326	2,022,189,689,748	2,273,306,156,418	2,797,505,693,922	0.39060	0.28365	0.26541

Hak Cipta Dilindungi Undang-Undang
 Hak Cipta Dilindungi Undang-Undang
 Institut Bisnis dan Informatika Kwik Kian Gie

Lampiran 6

Perhitungan Intensitas Aset Tetap

No	Kode	Total Aset Tetap			Total Aset			FAT		
		2013	2014	2015	2013	2014	2015	2013	2014	2015

1. Dilarang menyalin 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.



1	ADES	141,558,000,000	171,282,000,000	284,380,000,000	441,064,000,000	502,990,000,000	653,224,000,000	0.32095	0.34053	0.43535
2	AKPI	996,050,515,000	1,060,731,359,000	1,692,447,314,000	2,084,567,189,000	2,227,042,590,000	2,883,143,132,000	0.47782	0.47630	0.58701
3	ALDO	99,695,522,399	105,254,652,476	117,612,199,760	290,641,923,909	346,674,687,826	366,010,819,198	0.34302	0.30361	0.32134
4	AMEG	1,478,147,000,000	1,530,836,000,000	1,822,896,000,000	3,561,684,000,000	3,946,125,000,000	4,270,275,000,000	0.41501	0.38793	0.42688
5	ARDA	705,760,636,024	736,206,333,096	884,792,151,368	1,137,496,408,849	1,259,938,133,543	1,430,779,475,454	0.62045	0.58432	0.61840
6	ASH	37,862,000,000,000	41,250,000,000,000	41,702,000,000,000	213,994,000,000,000	236,027,000,000,000	245,435,000,000,000	0.17693	0.17477	0.16991
7	AUTO	3,182,962,000,000	3,305,968,000,000	3,507,217,000,000	12,484,843,000,000	14,387,568,000,000	14,339,110,000,000	0.25495	0.22978	0.24459
8	BTON	14,893,545,834	14,238,319,647	13,159,542,885	176,133,303,172	174,088,741,855	183,116,245,288	0.08456	0.08179	0.07186
9	BUDI	1,271,806,000,000	1,480,942,000,000	1,712,330,000,000	2,382,875,000,000	2,476,982,000,000	3,265,953,000,000	0.53373	0.59788	0.52430
10	CEKA	215,529,943,760	221,559,766,343	221,003,080,305	1,069,627,299,747	1,284,150,037,341	1,485,826,210,015	0.20150	0.17253	0.14874
11	CPN	6,389,545,000,000	9,058,302,000,000	11,123,465,000,000	15,704,502,000,000	20,841,795,000,000	24,684,915,000,000	0.40686	0.43462	0.45062
12	DPNS	11,734,067,653	12,712,559,053	12,324,438,849	256,396,781,317	268,891,042,610	274,483,110,371	0.04577	0.04728	0.04490
13	DVIA	243,055,168,000	267,039,943,000	258,265,183,000	1,195,106,672,000	1,241,239,780,000	1,376,278,237,000	0.20338	0.21514	0.18765
14	EKAD	97,514,664,959	105,345,565,956	96,595,733,391	345,382,428,491	411,726,182,748	389,691,595,500	0.28234	0.25586	0.24788
15	ICBP	4,844,407,000,000	5,809,450,000,000	6,555,660,000,000	21,410,331,000,000	25,029,488,000,000	26,560,624,000,000	0.22626	0.23210	0.24682
16	IGAR	48,894,720,354	46,081,516,352	66,489,781,540	314,988,024,203	350,619,526,939	383,936,040,590	0.15523	0.13143	0.17318
17	INCI	40,639,319,448	50,390,263,713	48,483,386,129	135,754,614,372	147,755,842,523	169,546,066,314	0.29936	0.34104	0.28596
18	INDF	22,237,661,000,000	21,982,095,000,000	25,096,342,000,000	77,777,940,000,000	86,077,251,000,000	91,831,526,000,000	0.28591	0.25538	0.27329
19	INTF	9,304,992,000,000	12,143,632,000,000	13,813,892,000,000	26,610,663,000,000	28,884,635,000,000	27,638,360,000,000	0.34967	0.42042	0.49981
20	ISSE	1,157,563,000,000	1,561,125,000,000	1,873,458,000,000	4,393,577,000,000	5,443,158,000,000	5,448,447,000,000	0.26347	0.28681	0.34385
21	JPFA	5,272,131,000,000	6,361,632,000,000	6,808,971,000,000	14,935,696,000,000	15,758,959,000,000	17,159,466,000,000	0.35299	0.40368	0.39681
22	KAFF	498,644,378,133	568,868,648,423	681,742,779,981	2,514,724,243,714	3,012,778,637,568	3,236,224,076,311	0.19829	0.18882	0.21066
23	KBFI	393,272,621,974	411,558,691,981	552,110,764,623	1,345,309,104,201	1,340,881,252,563	1,551,799,840,976	0.29233	0.30693	0.35579
24	KLBF	2,925,546,783,050	3,404,457,131,056	3,938,494,051,483	11,319,399,302,160	12,439,267,396,015	13,696,417,381,439	0.25845	0.27369	0.28756
25	LION	60,440,970,754	101,606,366,543	112,954,807,003	503,407,647,198	605,165,911,239	639,330,150,373	0.12006	0.16790	0.17668
26	LMSH	23,305,792,882	29,522,279,223	27,799,616,826	142,734,484,596	141,034,984,628	133,782,751,041	0.16328	0.20933	0.20780

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



27	MERK	61,626,794,000	81,384,920,000	110,784,138,000	699,477,946,000	711,055,830,000	641,646,818,000	0.08810	0.11446	0.17266
28	PICO	161,999,379,636	139,160,457,062	132,333,370,834	621,507,483,388	626,626,507,164	605,788,310,444	0.26066	0.22208	0.21845
29	PRAS	446,146,197,508	705,792,134,066	859,544,268,456	795,630,254,209	1,286,827,899,805	1,531,742,052,164	0.56075	0.54847	0.56115
30	PYTA	97,554,474,825	91,716,051,981	84,152,132,186	175,048,620,682	172,557,400,461	159,951,537,229	0.55730	0.53151	0.52611
31	RICV	226,315,120,697	318,630,063,545	338,072,177,252	1,109,903,410,262	1,172,012,468,004	1,198,193,867,892	0.20391	0.27187	0.28215
32	SCCO	254,393,859,170	295,398,107,771	317,988,081,159	1,762,032,300,123	1,656,007,190,010	1,773,144,328,632	0.14438	0.17838	0.17934
33	SMBR	589,671,589,000	557,907,013,000	787,023,588,000	2,711,416,335,000	2,928,480,366,000	3,268,667,933,000	0.21748	0.19051	0.24078
34	SMGR	18,862,518,157,000	20,221,066,650,000	25,167,682,710,000	30,833,102,777,000	34,331,674,737,000	38,153,118,932,000	0.61176	0.58899	0.65965
35	SMSM	492,687,000,000	492,897,000,000	714,935,000,000	1,717,857,000,000	1,757,634,000,000	2,220,108,000,000	0.28680	0.28043	0.32203
36	SOBI	463,309,000,000	589,715,000,000	934,618,000,000	1,354,507,000,000	1,568,167,000,000	2,231,409,000,000	0.34205	0.37605	0.41885
37	SRSN	118,272,544,000	122,183,633,000	125,627,353,000	421,104,664,000	464,949,206,000	574,073,314,000	0.28086	0.26279	0.21884
38	STFI	757,396,305,300	862,321,588,223	1,006,244,781,146	1,470,059,394,892	1,700,204,093,895	1,919,568,037,170	0.51521	0.50719	0.52420
39	TCEB	684,459,614,584	923,951,560,313	902,694,745,887	1,473,919,541,356	1,863,679,837,324	2,082,096,848,703	0.46438	0.49577	0.43355
40	TOTO	558,782,969,187	807,117,366,092	875,127,024,145	1,763,702,205,521	2,062,386,924,390	2,439,540,859,205	0.31682	0.39135	0.35873
41	TRIS	94,090,276,384	115,284,987,594	121,530,925,217	475,381,602,732	521,920,090,728	574,346,433,075	0.19793	0.22089	0.21160
42	TRST	1,991,932,354,350	1,980,022,881,193	2,101,159,762,436	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	0.61085	0.60713	0.62584
43	TSPC	1,203,851,892,215	1,554,389,853,202	1,616,562,460,878	5,417,059,772,651	5,609,556,653,195	6,284,729,099,203	0.22223	0.27710	0.25722
44	ULFI	965,974,994,305	1,003,229,206,363	1,160,712,905,883	2,812,056,096,621	2,918,133,278,435	3,539,995,910,248	0.34351	0.34379	0.32789

Lampiran 7

Perhitungan Intensitas Persediaan

No	Kode	Total Persediaan			Total Aset			INV		
		2013	2014	2015	2013	2014	2015	2013	2014	2015
ADIS		84,788,000,000	92,474,000,000	99,210,000,000	441,064,000,000	502,990,000,000	653,224,000,000	0.19224	0.18385	0.15188

g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 h. 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	AKPI	291,431,090,000	290,134,127,000	347,089,793,000	2,084,567,189,000	2,227,042,590,000	2,883,143,132,000	0.13980	0.13028	0.12039
3	ALDO	57,739,756,146	74,595,484,757	79,554,208,566	290,641,923,909	346,674,687,826	366,010,819,198	0.19866	0.21517	0.21735
4	AMFG	689,093,000,000	745,048,000,000	861,194,000,000	3,561,684,000,000	3,946,125,000,000	4,270,275,000,000	0.19347	0.18880	0.20167
5	ARNA	56,150,531,321	58,178,336,958	83,987,840,161	1,137,496,408,849	1,259,938,133,543	1,430,779,475,454	0.04936	0.04618	0.05870
6	ASIA	14,433,000,000,000	16,986,000,000,000	18,337,000,000,000	213,994,000,000,000	236,027,000,000,000	245,435,000,000,000	0.06745	0.07197	0.07471
7	AUTO	1,472,428,000,000	1,718,663,000,000	1,749,263,000,000	12,484,843,000,000	14,387,568,000,000	14,339,110,000,000	0.11794	0.11945	0.12199
8	BTON	16,062,727,652	9,084,619,107	13,238,783,961	176,133,303,172	174,088,741,855	183,116,245,288	0.09120	0.05218	0.07230
9	BUDI	232,695,000,000	269,981,000,000	370,284,000,000	2,382,875,000,000	2,476,982,000,000	3,265,953,000,000	0.09765	0.10900	0.11338
10	CEKA	365,614,090,062	475,991,159,222	424,593,167,957	1,069,627,299,747	1,284,150,037,341	1,485,826,210,015	0.34181	0.37067	0.28576
11	CPIN	4,030,952,000,000	4,321,016,000,000	5,454,001,000,000	15,704,502,000,000	20,841,795,000,000	24,684,915,000,000	0.25667	0.20732	0.22094
12	DPNS	43,312,845,339	44,095,625,492	36,630,468,186	256,396,781,317	268,891,042,610	274,483,110,371	0.16893	0.16399	0.13345
13	DVIA	206,681,880,000	227,049,816,000	198,658,033,000	1,195,106,672,000	1,241,239,780,000	1,376,278,237,000	0.17294	0.18292	0.14434
14	EKAD	109,379,000,446	162,138,882,145	114,682,749,936	345,382,428,491	411,726,182,748	389,691,595,500	0.31669	0.39380	0.29429
15	ICBP	2,868,722,000,000	2,813,122,000,000	2,546,835,000,000	21,410,331,000,000	25,029,488,000,000	26,560,624,000,000	0.13399	0.11239	0.09589
16	IGAR	101,008,221,352	119,618,779,661	112,347,499,544	314,988,024,203	350,619,526,939	383,936,040,590	0.32067	0.34116	0.29262
17	INCI	5,784,499,923	22,411,804,859	15,628,806,361	135,754,614,372	147,755,842,523	169,546,066,314	0.04261	0.15168	0.09218
18	INDF	8,160,539,000,000	8,446,349,000,000	7,627,360,000,000	77,777,940,000,000	86,077,251,000,000	91,831,526,000,000	0.10492	0.09813	0.08306
19	INTP	1,473,645,000,000	1,665,546,000,000	1,521,197,000,000	26,610,663,000,000	28,884,635,000,000	27,638,360,000,000	0.05538	0.05766	0.05504
20	ISSP	1,767,302,000,000	2,374,717,000,000	2,061,815,000,000	4,393,577,000,000	5,443,158,000,000	5,448,447,000,000	0.40225	0.43628	0.37842
21	JPFA	4,727,474,000,000	5,133,782,000,000	5,854,975,000,000	14,935,696,000,000	15,758,959,000,000	17,159,466,000,000	0.31652	0.32577	0.34121
22	KAFF	640,909,360,172	687,406,883,246	742,317,799,941	2,514,724,243,714	3,012,778,637,568	3,236,224,076,311	0.25486	0.22816	0.22938
23	KBLI	297,833,900,644	265,488,262,441	294,194,627,877	1,345,309,104,201	1,340,881,252,563	1,551,799,840,976	0.22139	0.19800	0.18958
24	KLBI	3,053,494,513,851	3,090,544,151,155	3,003,149,535,671	11,319,399,302,160	12,439,267,396,015	13,696,417,381,439	0.26976	0.24845	0.21927
25	LION	131,686,421,880	152,663,366,101	147,350,263,810	503,407,647,198	605,165,911,239	639,330,150,373	0.26159	0.25227	0.23048
26	LMSH	37,794,300,793	31,012,674,869	22,493,024,478	142,734,484,596	141,034,984,628	133,782,751,041	0.26479	0.21989	0.16813
27	MERK	249,318,913,000	183,724,387,000	161,124,628,000	699,477,946,000	711,055,830,000	641,646,818,000	0.35644	0.25838	0.25111

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 h. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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28	PICO	259,628,729,176	244,672,479,374	243,964,322,170	621,507,483,388	626,626,507,164	605,788,310,444	0.41774	0.39046	0.40272
29	PRAS	153,754,605,992	205,840,908,489	289,944,128,546	795,630,254,209	1,286,827,899,805	1,531,742,052,164	0.19325	0.15996	0.18929
30	PYFA	35,866,745,171	32,258,012,129	36,163,518,386	175,048,620,682	172,557,400,461	159,951,537,229	0.20490	0.18694	0.22609
31	RICY	410,785,418,867	443,003,004,703	445,220,208,876	1,109,903,410,262	1,172,012,468,004	1,198,193,867,892	0.37011	0.37798	0.37158
32	SCCO	299,424,993,216	274,129,087,012	293,477,384,474	1,762,032,300,123	1,656,007,190,010	1,773,144,328,632	0.16993	0.16554	0.16551
33	SMBR	132,308,906,000	187,421,121,000	185,853,457,000	2,711,416,335,000	2,928,480,366,000	3,268,667,933,000	0.04880	0.06400	0.05686
34	SMGR	2,645,892,517,000	2,811,704,405,000	2,408,974,072,000	30,833,102,777,000	34,331,674,737,000	38,153,118,932,000	0.08581	0.08190	0.06314
35	SMSM	401,681,000,000	432,027,000,000	560,755,000,000	1,717,857,000,000	1,757,634,000,000	2,220,108,000,000	0.23383	0.24580	0.25258
36	SOBI	422,504,000,000	486,323,000,000	668,357,000,000	1,354,507,000,000	1,568,167,000,000	2,231,409,000,000	0.31192	0.31012	0.29952
37	SRSN	192,744,153,000	182,628,520,000	223,054,752,000	421,104,664,000	464,949,206,000	574,073,314,000	0.45771	0.39279	0.38855
38	STTP	285,793,392,774	309,595,185,554	298,729,619,637	1,470,059,394,892	1,700,204,093,895	1,919,568,037,170	0.19441	0.18209	0.15562
39	TCID	330,318,448,755	419,658,098,409	382,731,850,133	1,473,919,541,356	1,863,679,837,324	2,082,096,848,703	0.22411	0.22518	0.18382
40	TOTO	359,986,764,460	452,112,191,566	603,335,063,226	1,763,702,205,521	2,062,386,924,390	2,439,540,859,205	0.20411	0.21922	0.24732
41	TRIS	138,215,834,515	167,719,631,272	194,554,840,234	475,381,602,732	521,920,090,728	574,346,433,075	0.29075	0.32135	0.33874
42	TRST	558,872,700,036	509,899,015,645	581,817,476,600	3,260,919,505,192	3,261,285,495,052	3,357,359,499,954	0.17139	0.15635	0.17330
43	TSPC	1,000,694,231,080	1,056,050,634,231	1,232,919,055,623	5,417,059,772,651	5,609,556,653,195	6,284,729,099,203	0.18473	0.18826	0.19618
44	ULTI	534,977,217,239	714,411,455,060	738,803,692,770	2,812,056,096,621	2,918,133,278,435	3,539,995,910,248	0.19024	0.24482	0.20870

Lampiran 8

Data Perusahaan per Variabel

No	Kode	Variabel Penelitian				
		Penghindaran Pajak (CETR)	Profitabilitas (ROA)	Leverage (DER)	Ukuran Perusahaan (SIZE)	Intensitas Aset Tetap (FAT)

g. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 h. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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Tahun 2013

1	ADES	0.08318	0.13421	0.68653	26.81246	0.32095	0.19224
2	AKPI	0.14913	0.03186	1.02892	28.36558	0.47782	0.13980
3	ALDO	0.19222	0.11558	1.25949	26.39536	0.34302	0.19866
4	AMFG	0.22878	0.12656	0.32215	28.90125	0.41501	0.19347
5	ARNA	0.23489	0.27811	0.49330	27.75985	0.62045	0.04936
6	ASII	0.23180	0.12866	1.01524	32.99697	0.17693	0.06745
7	AUTO	0.20715	0.09695	0.32452	30.15554	0.25495	0.11794
8	BTON	0.20071	0.18890	0.26552	25.89451	0.08456	0.09120
9	BUDI	0.14008	0.01618	1.69786	28.49933	0.53373	0.09765
10	CEKA	0.27178	0.08092	1.02475	27.69833	0.20150	0.34181
11	CPIN	0.22546	0.21977	0.56982	30.38497	0.40686	0.25667
12	DPNS	0.06320	0.34058	0.14793	26.26999	0.04577	0.16893
13	DYLA	0.33211	0.14706	0.32857	27.80926	0.20338	0.17294
14	EKAD	0.26344	0.15052	0.48638	26.56792	0.28234	0.31669
15	ICBP	0.30882	0.13858	0.67412	30.69489	0.22626	0.13399
16	IGAR	0.40827	0.15379	0.42565	26.47580	0.15523	0.32067
17	INCI	0.00752	0.07875	0.07639	25.63411	0.29936	0.04261
18	INDF	0.49294	0.05144	1.10871	31.98488	0.28591	0.10492
19	INTP	0.25086	0.24788	0.16928	30.91233	0.34967	0.05538
20	ISSP	0.20803	0.05719	1.27457	29.11116	0.26347	0.40225
21	JPFA	0.36622	0.05999	1.88582	30.33478	0.35299	0.31652
22	KAEF	0.34852	0.11298	0.68096	28.55318	0.19829	0.25486
23	KBLI	0.61663	0.07818	0.56107	27.92764	0.29233	0.22139
24	KLBF	0.25302	0.22727	0.33493	30.05754	0.25845	0.26976
25	LION	0.29413	0.16890	0.25217	26.94467	0.12006	0.26159
26	LMSH	0.19853	0.13618	0.32953	25.68425	0.16328	0.26479

penulisan kritik dan tinjauan suatu masalah.
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27	MERK	0.29052	0.28131	0.38614	27.27360	0.08810	0.35644
28	PICO	0.40999	0.03377	1.89903	27.15541	0.26066	0.41774
29	PRAS	0.33213	0.01987	0.95752	27.40240	0.56075	0.19325
30	PYFA	0.20690	0.04856	0.86000	25.88833	0.55730	0.20490
31	RICY	0.65793	0.01460	1.92216	27.73529	0.20391	0.37011
32	SCCO	0.35849	0.08238	1.49011	28.19749	0.14438	0.16993
33	SMBR	0.25488	0.14767	0.11458	28.62849	0.21748	0.04880
34	SMGR	0.23279	0.22445	0.41752	31.05961	0.61176	0.08581
35	SMSM	0.20167	0.26844	0.69865	28.17210	0.28680	0.23383
36	SOBI	0.21954	0.12431	0.65237	27.93446	0.34205	0.31192
37	SRSN	0.31580	0.07757	0.34363	26.76615	0.28086	0.45771
38	STTP	0.21851	0.09734	1.13185	28.01632	0.51521	0.19441
39	TCID	0.28111	0.14811	0.27162	28.01895	0.46438	0.22411
40	TOTO	0.28427	0.18325	0.79406	28.19844	0.31682	0.20411
41	TRIS	0.25430	0.14320	0.57387	26.88738	0.19793	0.29075
42	TRST	0.39563	0.02225	0.91024	28.81303	0.61085	0.17139
43	TSPC	0.55146	0.15321	0.41233	29.32057	0.22223	0.18473
44	UT TJ	0.39027	0.15530	0.39060	28.66494	0.34351	0.19024

No	Kode	Variabel Penelitian					
		Penghindaran Pajak (CETR)	Profitabilitas (ROA)	Leverage (DER)	Ukuran Perusahaan (SIZE)	Intensitas Aset Tetap (FAT)	Intensitas Persediaan (INV)
Tahun 2014							
45	ADES	0.24060	0.08266	0.72171	26.94384	0.34053	0.18385
46	AKPI	0.12086	0.02752	1.15881	28.43170	0.47630	0.13028
47	ALDO	0.37283	0.08139	1.32974	26.57165	0.30361	0.21517

penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
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48	AMFG	0.26721	0.15336	0.27235	29.00376	0.38793	0.18880
49	ARNA	0.28566	0.27675	0.38464	27.86208	0.58432	0.04618
50	ASII	0.20652	0.11464	0.96383	33.09497	0.17477	0.07197
51	AUTO	0.26338	0.07583	0.41851	30.29739	0.22978	0.11945
52	BTON	0.54466	0.05446	0.18523	25.88283	0.08179	0.05218
53	BUDI	0.18675	0.01757	1.72516	28.53806	0.59788	0.10900
54	CEKA	0.34317	0.04428	1.38889	27.88112	0.17253	0.37067
55	CPIN	0.47891	0.10105	0.89381	30.66798	0.43462	0.20732
56	DPNS	0.32193	0.06395	0.13917	26.31757	0.04728	0.16399
57	DVLA	0.45980	0.08601	0.31008	27.84713	0.21514	0.18292
58	EKAD	0.31371	0.14337	0.53683	26.74362	0.25586	0.39380
59	ICBP	0.32121	0.13765	0.71619	30.85108	0.23210	0.11239
60	IGAR	0.21452	0.21731	0.36071	26.58297	0.13143	0.34116
61	INCI	0.03390	0.07774	0.08304	25.71883	0.34104	0.15168
62	INDF	0.37832	0.07366	1.13728	32.08627	0.25538	0.09813
63	INTP	0.21918	0.23593	0.17527	30.99433	0.42042	0.05766
64	ISSP	0.29304	0.04814	1.36163	29.32538	0.28681	0.43628
65	JPFA	0.70577	0.03499	2.04254	30.38843	0.40368	0.32577
66	KAEF	0.14587	0.11419	0.75052	28.73388	0.18882	0.22816
67	KBLI	0.46060	0.07190	0.44704	27.92435	0.30693	0.19800
68	KLBF	0.23506	0.22233	0.27398	30.15188	0.27369	0.24845
69	LION	0.25707	0.10340	0.42080	27.12877	0.16790	0.25227
70	LMSH	0.42299	0.07995	0.25261	25.67227	0.20933	0.21989
71	MERK	0.34943	0.28965	0.30650	27.29002	0.11446	0.25838
72	PICO	0.19643	0.03278	1.71826	27.16362	0.22208	0.39046
73	PRAS	0.23589	0.01167	0.87633	27.88320	0.54847	0.15996
74	PYFA	0.44061	0.02440	0.77717	25.87400	0.53151	0.18694

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penulisan kritik dan tinjauan suatu masalah.

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

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75	RICY	0.58335	0.01834	2.00313	27.78974	0.27187	0.37798
76	SCCO	0.24448	0.11011	1.04457	28.13543	0.17838	0.16554
77	SMBR	0.17036	0.13823	0.09146	28.70550	0.19051	0.06400
78	SMGR	0.21768	0.20614	0.37300	31.16709	0.58899	0.08190
79	SMSM	0.25097	0.30839	0.56635	28.19499	0.28043	0.24580
80	SOBI	0.16623	0.14159	0.57250	28.08093	0.37605	0.31012
81	SRSN	0.27147	0.06463	0.43489	26.86519	0.26279	0.39279
82	STTP	0.31755	0.09880	1.08483	28.16177	0.50719	0.18209
83	TCID	0.27696	0.12955	0.48836	28.25357	0.49577	0.22518
84	TOTO	0.25798	0.18650	0.83177	28.35489	0.39135	0.21922
85	TRIS	0.43815	0.09282	0.69152	26.98078	0.22089	0.32135
86	TRST	0.61405	0.01942	0.85676	28.81314	0.60713	0.15635
87	TSPC	0.57935	0.13162	0.37417	29.35549	0.27710	0.18826
88	ULTJ	0.33522	0.12849	0.28365	28.70197	0.34379	0.24482

No	Kode	Variabel Penelitian					
		Penghindaran Pajak (CETR)	Profitabilitas (ROA)	Leverage (DER)	Ukuran Perusahaan (SIZE)	Intensitas Aset Tetap (FAT)	Intensitas Persediaan (INV)
Tahun 2015							
89	ADES	0.28722	0.06763	0.98930	27.20519	0.43535	0.15188
90	AKPI	0.67107	0.01774	1.60313	28.68990	0.58701	0.12039
91	ALDO	0.29658	0.08867	1.14130	26.62593	0.32134	0.21735
92	AMFG	0.32949	0.10872	0.25959	29.08270	0.42688	0.20167

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93	ARNA	0.69649	0.06676	0.59912	27.98924	0.61840	0.05870
94	ASII	0.33102	0.07998	0.93969	33.13405	0.16991	0.07471
95	AUTO	0.47566	0.03024	0.41364	30.29401	0.24459	0.12199
96	BTON	0.18439	0.04262	0.22811	25.93339	0.07186	0.07230
97	BUDI	0.42653	0.01596	1.95494	28.81457	0.52430	0.11338
98	CEKA	0.19632	0.09575	1.32199	28.02699	0.14874	0.28576
99	CPIN	0.27534	0.09243	0.96514	30.83721	0.45062	0.22094
100	DPNS	0.43031	0.04311	0.13754	26.33816	0.04490	0.13345
101	DVLA	0.24416	0.10495	0.41372	27.95040	0.18765	0.14434
102	EKAD	0.25630	0.17015	0.33474	26.68862	0.24788	0.29429
103	ICBP	0.29677	0.15096	0.62084	30.91045	0.24682	0.09589
104	IGAR	0.32781	0.16471	0.23665	26.67374	0.17318	0.29262
105	INCI	0.10022	0.11337	0.10058	25.85639	0.28596	0.09218
106	INDF	0.47029	0.05403	1.12959	32.15098	0.27329	0.08306
107	INTP	0.21613	0.20423	0.15807	30.95023	0.49981	0.05504
108	ISSP	0.39803	0.03577	1.13374	29.32635	0.34385	0.37842
109	JFPA	0.19041	0.04066	1.80856	30.47357	0.39681	0.34121
110	KAEF	0.20167	0.10448	0.73795	28.80543	0.21066	0.22938
111	KBLI	0.30048	0.09669	0.51047	28.07044	0.35579	0.18958
112	KLBF	0.25745	0.19866	0.25215	30.24816	0.28756	0.21927
113	LION	0.19054	0.09143	0.40636	27.18369	0.17668	0.23048
114	LMSH	0.38975	0.02846	0.18980	25.61948	0.20780	0.16813
115	MERK	0.28943	0.30225	0.35499	27.18730	0.17266	0.25111
116	PICO	0.13385	0.02881	1.45168	27.12980	0.21845	0.40272
117	PRAS	0.28274	0.00553	1.12575	28.05743	0.56115	0.18929
118	PYFA	0.35257	0.02848	0.58020	25.79814	0.52611	0.22609
119	RICY	0.43618	0.01869	1.99489	27.81184	0.28215	0.37158

d. Pengutipannya untuk kepentingan pendidikan, penelitian, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
 b. Pengutipan tidak merugikan kepentingan yang wajar IBKKG.
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120	SCCO	0.20957	0.11621	0.92247	28.20378	0.17934	0.16551
121	SMBR	0.14174	0.13566	0.10827	28.81540	0.24078	0.05686
122	SMGR	0.22964	0.15335	0.39038	31.27263	0.65965	0.06314
123	SMSM	0.25785	0.26292	0.54148	28.42858	0.32203	0.25258
124	SOBI	0.40397	0.09040	0.98396	28.43365	0.41885	0.29952
125	SRSN	0.46647	0.03608	0.68805	27.07602	0.21884	0.38855
126	STTP	0.22078	0.12086	0.90281	28.28312	0.52420	0.15562
127	TCID	0.09018	0.28006	0.21414	28.36440	0.43355	0.18382
128	TOTO	0.30808	0.15641	0.63558	28.52283	0.35873	0.24732
129	TRIS	0.32287	0.08735	0.74463	27.07650	0.21160	0.33874
130	TRST	0.65519	0.01522	0.71563	28.84218	0.62584	0.17330
131	TSPC	0.64698	0.11251	0.44905	29.46914	0.25722	0.19618
132	ULTJ	0.15945	0.19793	0.26541	28.89515	0.32789	0.20870

d. Pengutipannya untuk kepentingan akademik, pada seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
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Lampiran 9

Hasil Statistik Deskriptif dan Kesamaan Koefisien

1. Hasil Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
CETR	132	.00752	.70577	.3069792	.14008602
ROA	132	.00553	.34058	.1145653	.07639249
DER	132	.07639	2.04254	.7206980	.50076096
SIZE	132	25.61948	33.13405	28.3478798	1.71340332
FAT	132	.04	.66	.3179	.15013
INV	132	.04261	.45771	.2075555	.10152380
Valid N (listwise)	132				

2. Hasil Uji Kesamaan Koefisien (Pooling Data)

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.425	.376		-1.130	.261
ROA	-.468	.337	-.255	-1.389	.167
DER	.002	.056	.006	.032	.974
SIZE	.026	.013	.315	1.993	.049
FAT	-.139	.148	-.149	-.935	.352
INV	.388	.226	.281	1.716	.089
DT1	.622	.546	2.101	1.139	.257
DT2	.471	.537	1.592	.877	.382
DT1X1	.025	.474	.012	.054	.957
DT1X2	.022	.080	.070	.273	.786
DT1X3	-.021	.019	-2.008	-1.101	.273
DT1X4	.107	.210	.132	.510	.611
DT1X5	-.264	.335	-.219	-.789	.432
DT2X1	-.572	.482	-.260	-1.186	.238
DT2X2	-.045	.080	-.143	-.557	.579
DT2X3	-.015	.019	-1.407	-.779	.437
DT2X4	.378	.205	.484	1.840	.068
DT2X5	-.324	.344	-.253	-.942	.348

a. Dependent Variable: CETR



Lampiran 10

Hasil Uji Asumsi Klasik

1. Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		132
Normal Parameters ^{a,b}	Mean	.0E-7
	Std. Deviation	.12837581
Most Extreme Differences	Absolute Positive	.099
	Absolute Negative	-.054
	Positive	.099
Kolmogorov-Smirnov Z		1.135
Asymp. Sig. (2-tailed)		.152

- a. Test distribution is Normal.
- b. Calculated from data.

2. Hasil Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.400 ^a	.160	.127	.13089817	1.971

- a. Predictors: (Constant), INV, ROA, FAT, SIZE, DER
- b. Dependent Variable: CETR

3. Hasil Uji Multikolinearitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	-.083	.218		-.380	.705	
	ROA	-.681	.186	-.371	-3.662	.000	.648
	DER	-.011	.032	-.038	-.334	.739	.510
	SIZE	.015	.008	.184	1.967	.051	.763
	FAT	.021	.083	.023	.258	.797	.841
	INV	.205	.138	.148	1.485	.140	.667
							1.500

- a. Dependent Variable: CETR

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4. Hasil Uji Heterokedastisitas Sebelum Diperbaiki

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.283	.133		2.124	.036
	ROA	-.312	.113	-.284	-2.751	.007
	DER	.016	.020	.097	.839	.403
	SIZE	-.005	.005	-.102	-1.072	.286
	FAT	.019	.051	.033	.369	.713
	INV	-.126	.084	-.153	-1.501	.136

a. Dependent Variable: ABS_RES

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5. Hasil Uji Heterokedastisitas Setelah Diperbaiki

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.204	.098		-2.076	.040
	ROA	.118	.159	.448	.741	.460
	DER	.021	.019	.155	1.105	.271
	SIZE	.002	.006	.169	.272	.786
	FAT	.011	.056	.028	.204	.839
	INV	-.092	.091	-.112	-1.007	.316

a. Dependent Variable: ABSRES

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Lampiran 11

Hasil Uji Analisis Regresi Berganda

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.083	.218		-.380	.705
	ROA	-.681	.186	-.371	-3.662	.000
	DER	-.011	.032	-.038	-.334	.739
	SIZE	.015	.008	.184	1.967	.051
	FAT	.021	.083	.023	.258	.797
	INV	.205	.138	.148	1.485	.140

a. Dependent Variable: CETR

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Lampiran 12

Hasil Pengujian Hipotesis



1. Hasil Uji Statistik t

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	-.083	.218		-.380	.705
	ROA	-.681	.186	-.371	-3.662	.000
	DER	-.011	.032	-.038	-.334	.739
	SIZE	.015	.008	.184	1.967	.051
	FAT	.021	.083	.023	.258	.797
	INV	.205	.138	.148	1.485	.140

a. Dependent Variable: CETR

2. Hasil Uji Statistik Fisher (F)

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.412	5	.082	4.807	.000 ^b
	Residual	2.159	126	.017		
	Total	2.571	131			

a. Dependent Variable: CETR

b. Predictors: (Constant), INV, ROA, FAT, SIZE, DER

3. Hasil Uji Koefisien Determinasi (R²)

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.400 ^a	.160	.127	.13089817

a. Predictors: (Constant), INV, ROA, FAT, SIZE, DER

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SURAT PERNYATAAN

Saya yang bertanda tangan di bawah ini :

Nama : Yola Amanda
NIM : 30130121
Program Studi : Akuntansi
Alamat lengkap : Harapan Indah 2 Blok HN 9 No.23
Bekasi
Kode Pos : 17214
Telp. Kantor :
Telp. Rumah :
No. HP : 085715156696

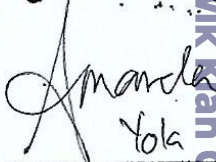
Menyatakan dengan sungguh-sungguh bahwa :

1. Keabsahan data dan hal-hal lain yang berkenaan dengan keaslian dalam penyusunan karya akhir ini merupakan tanggung jawab pribadi.
2. Apabila dikemudian hari timbul masalah dengan keabsahan data dan keaslian/originalitas karya akhir adalah diluar tanggung jawab Institut Bisnis dan Informatika Kwik Kian Gie dan saya bersedia menanggung segala risiko sanksi yang dikeluarkan Institusi dan gugatan yang diajukan oleh pihak lain yang merasa dirugikan.

Demikian agar yang berkepentingan maklum.

Jakarta, 20 September 2017

Yang membuat pernyataan,


Yola Amanda

(Nama Lengkap)

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