



LAMPIRAN

Lampiran 1 – Daftar Nama Perusahaan Sampel 2011-2013

No.	Kode	Nama Perusahaan
1. Food and Beverages		
1	ADES	PT Akasha Wira International Tbk.
2	DLTA	PT Delta Jakarta Tbk.
3	FAST	PT Fast Food Indonesia Tbk.
4	ICBP	PT Indofood CBP Sukses Makmur Tbk.
5	INDF	PT Indofood Sukses Makmur Tbk.
6	MYOR	PT Mayora Indah Tbk.
7	MLBI	PT Multi Bintang Indonesia Tbk.
8	ROTI	PT Nippon Indosari Corpindo Tbk.
9	PTSP	PT Pioneerindo Gourmet International Tbk.
10	PSDN	PT Prasadha Aneka Niaga Tbk.
11	SKLT	PT Sekar Laut Tbk.
12	STTP	PT Siantar TOP Tbk.
13	SMAR	PT Sinar Mas Agro Resources and Technology (SMART) Tbk.
14	TBLA	PT Tunas Baru Lampung Tbk.
15	ULTJ	PT Ultrajaya Milk Industry & Trading Company Tbk.
16	CEKA	PT Wilmar Cahaya Indonesia Tbk.
2. Tobacco Manufacturers		
17	RMBA	PT Bentoel International Investama Tbk.
18	GGRM	PT Gudang Garam Tbk.
19	HMSP	PT Hanjaya Mandala Sampoerna Tbk.
3. Textile Mill Products		
20	ARGO	PT Argo Pantex Tbk.
21	HDTX	PT Panasia Indo Resources Tbk.
22	RDTX	PT Roda Vivatex Tbk.
23	SSTM	PT Sunson Textile Manufacturer Tbk.
4. Apparel and Other Textile Products		
24	MYTX	PT Apac Citra Centertex Tbk.
25	SRSN	PT Indo Acidatama Tbk.
26	RICY	PT Ricky Putra Globalindo Tbk.
27	BATA	PT Sepatu Bata Tbk.
5. Lumber and Wood Products		
28	TIRT	PT Tirta Mahakam Resources Tbk.
6. Paper and Allied Products		
29	FASW	PT Fajar Surya Wisesa Tbk.
30	SPMA	PT Suparma Tbk.
7. Chemical and Allied Products		
31	AKRA	PT AKR Corporindo Tbk.
32	BUDI	PT Budi Starch & Sweetener Tbk.
33	ETWA	PT Eterindo Wahanatama Tbk.

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.



34	LTLS	PT Lautan Luas Tbk.
8. Adhesive		
35	DPNS	PT Duta Pertiwi Nusantara Tbk.
36	EKAD	PT Ekadharma International Tbk.
9. Plastics and Glass Products		
37	AKPI	PT Argha Karya Prima Industry Tbk.
38	AMFG	PT Asahimas Flat Glass Tbk.
39	APLI	PT Asiaplast Industries Tbk.
40	BRNA	PT Berlina Tbk.
41	IGAR	PT Champion Pacific Indonesia Tbk.
42	LMPI	PT Langgeng Makmur Industries Tbk.
43	SIAP	PT Sekawan Inti Pratama Tbk.
44	SIMA	PT Siwani Makmur Tbk.
45	TRST	PT Trias Sentosa Tbk.
46	YPAS	PT Yanaprima Hastapersada Tbk.
10. Cement		
47	INTP	PT Indocement Tunggul Prakarsa Tbk.
48	SMGR	PT Semen Indonesia (Persero) Tbk.
11. Metal and Allied Products		
49	ALMI	PT Alumindo Light Metal Industry Tbk.
50	BTON	PT Bentojaya Manunggal Tbk.
51	GDST	PT Gunawan Dianjaya Steel Tbk.
52	INAI	PT Indal Aluminium Industry Tbk.
53	LMSH	PT Lionmesh Prima Tbk.
54	LION	PT Lion Metal Works Tbk.
55	PICO	PT Pelangi Indah Canindo Tbk.
56	TIRA	PT Tira Austenite Tbk.
12. Fabricated Metal Products		
57	KICI	PT Kedaung Indah Can Tbk.
58	KDSI	PT Kedawung Setia Industrial Tbk.
13. Stone, Clay, Glass and Concrete Products		
59	ARNA	PT Arwana Citramulia Tbk.
60	IKAI	PT Intikeramik Alamasri Industri Tbk.
61	KIAS	PT Keramika Indonesia Assosiasi Tbk.
62	MLIA	PT Mulia Industrindo Tbk.
63	TOTO	PT Surya Toto Indonesia Tbk.
14. Cables		
64	JECC	PT Jembo Cable Company Tbk.
65	KBLM	PT Kabelindo Murni Tbk.
66	KBLI	PT KMI Wire and Cable Tbk.
67	SCCO	PT Supreme Cable Manufacturing & Commerce (Sucaco) Tbk.
68	VOKS	PT Voksel Electric Tbk.
15. Electronic and Office Equipment		
69	ASGR	PT Astra Graphia Tbk.
70	MTDL	PT Metrodata Electronics Tbk.
71	MLPL	PT Multipolar Tbk.

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.
 - 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.



16. Automotive and Allied Products		
72	ASII	PT Astra International Tbk.
73	AUTO	PT Astra Otoparts Tbk.
74	GJTL	PT Gajah Tunggal Tbk.
75	IMAS	PT Indomobil Sukses Internasional Tbk.
76	INDS	PT Indospring Tbk.
77	LPIN	PT Multi Prima Sejahtera Tbk.
78	NIPS	PT Nipress Tbk.
79	PRAS	PT Prima Alloy Steel Universal Tbk.
80	SMSM	PT Selamat Sempurna Tbk.
81	TURI	PT Tunas Ridean Tbk.
82	UNTR	PT United Tractors Tbk.
17. Photographic Equipment		
83	INTD	PT Inter Delta Tbk.
84	MDRN	PT Modern International Tbk.
85	KONI	PT Perdana Bangun Pusaka Tbk.
18. Pharmaceuticals		
86	DVLA	PT Darya-Varia Laboratoria Tbk.
87	INAF	PT Indofarma (Persero) Tbk.
88	KLBF	PT Kalbe Farma Tbk.
89	KAEF	PT Kimia Farma (Persero) Tbk.
90	MERK	PT Merck Tbk.
91	SCPI	PT Merck Sharp Dohme Pharma Tbk.
92	PYFA	PT Pyridam Farma Tbk.
93	SQBB	PT Taisho Pharmaceutical Indonesia Tbk.
94	TSPC	PT Tempo Scan Pacific Tbk.
19. Consumer Goods		
95	TCID	PT Mandom Indonesia Tbk.
96	MRAT	PT Mustika Ratu Tbk.
97	UNVR	PT Unilever Indonesia Tbk.

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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.



Lampiran 2 – Input Data

Perhitungan Konservatisme tahun 2011

Kode	Nit	Depr & Amor	CFit	KONS	Dummy
ADES	25,868,000,000	17,213,000,000	57,228,000,000	(14,147,000,000)	1
DLTA	151,715,042,000	23,324,755,000	177,327,565,000	(2,287,768,000)	1
FAST	229,054,524,000	44,409,445,000	481,023,422,000	(207,559,453,000)	1
ICBP	2,066,365,000,000	252,574,000,000	2,174,427,000,000	144,512,000,000	0
INDF	4,891,673,000,000	980,429,000,000	4,968,991,000,000	903,111,000,000	0
MYOR	483,486,152,677	197,923,748,882	(607,939,545,937)	1,289,349,447,496	0
MLBI	507,382,000,000	110,439,000,000	671,755,000,000	(53,934,000,000)	1
ROTI	115,932,533,042	23,904,413,719	148,431,210,737	(8,594,263,976)	1
PTSP	27,115,077,000	8,623,181,000	36,290,688,000	(552,430,000)	1
PSDN	23,858,490,558	17,654,606,006	20,800,798,709	20,712,297,855	0
SKLT	5,976,790,919	10,325,807,182	10,232,581,561	6,070,016,540	0
STTP	42,675,154,847	36,001,761,677	89,728,684,467	(11,051,767,943)	1
SMAR	1,785,737,000,000	243,766,000,000	1,068,266,000,000	961,237,000,000	0
TBLA	421,127,000,000	130,500,000,000	868,562,000,000	(316,935,000,000)	1
ULTJ	128,449,344,052	112,540,685,695	322,963,103,223	(81,973,073,476)	1
CEKA	96,305,943,766	16,360,057,340	126,233,750,999	(13,567,749,893)	1
RMBA	305,997,000,000	125,228,000,000	143,218,000,000	288,007,000,000	0
GGRM	4,958,102,000,000	877,706,000,000	(90,307,000,000)	5,926,115,000,000	0
HMSP	8,064,426,000,000	543,346,000,000	11,088,270,000,000	(2,480,498,000,000)	1
ARGO	(140,397,775,000)	85,079,720,000	(49,166,131,000)	(6,151,924,000)	1
HDTX	17,285,049,940	47,171,897,073	8,016,053,554	56,440,893,459	0
RDTX	113,960,451,414	33,559,397,289	153,084,070,257	(5,564,221,554)	1
SSTM	(24,097,995,553)	33,930,728,652	42,939,506,442	(33,106,773,343)	1
MYTX	(120,520,153,274)	148,912,695,092	(4,445,045,423)	32,837,587,241	0
SRSN	23,987,816,000	10,233,519,000	29,713,806,000	4,507,529,000	0
RICY	12,209,645,239	17,876,605,440	15,787,878,475	14,298,372,204	0
BATA	56,615,123,000	20,292,153,000	70,623,707,000	6,283,569,000	0
TIRT	4,151,754,741	22,153,930,274	(57,645,847,662)	83,951,532,677	0
FASW	132,338,923,785	179,111,168,793	1,911,187,311,872	(1,599,737,219,294)	1
SPMA	33,075,990,067	72,853,022,785	112,526,857,998	(6,597,845,146)	1
AKRA	2,299,580,219,000	218,202,029,000	932,416,942,000	1,585,365,306,000	0
BUDI	62,965,000,000	99,314,000,000	74,060,000,000	88,219,000,000	0
ETWA	72,961,045,199	7,812,949,076	(3,044,468,709)	83,818,462,984	0
LTLS	90,831,000,000	65,168,000,000	(137,902,000,000)	293,901,000,000	0
DPNS	(6,641,710,478)	1,585,437,497	14,122,036,999	(19,178,309,980)	1
EKAD	26,148,879,995	5,533,565,929	14,308,565,425	17,373,880,499	0
AKPI	56,784,371,000	46,313,413,000	134,955,391,000	(31,857,607,000)	1
AMFG	336,995,000,000	155,192,000,000	335,387,000,000	156,800,000,000	0
APLI	16,386,357,704	12,990,326,465	17,653,500,544	11,723,183,625	0
BRNA	43,796,464,000	40,370,678,000	96,770,632,000	(12,603,490,000)	1
IGAR	55,322,166,080	9,564,695,336	26,838,860,043	38,048,001,373	0
LMPI	5,424,322,790	21,507,522,095	(3,527,598,887)	30,459,443,772	0
SIAP	3,260,117,339	8,307,605,181	(3,912,850,632)	15,480,573,152	0
SIMA	(31,952,799,255)	1,803,307,136	(5,594,688,670)	(24,554,803,449)	1
TRST	145,226,055,096	103,748,470,014	131,729,690,468	117,244,834,642	0
YPAS	16,621,158,688	8,146,653,820	16,053,217,304	8,714,595,204	0
INTP	3,601,516,000,000	693,918,000,000	3,883,711,000,000	411,723,000,000	0

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SMGR	3,955,272,512,000	558,495,850,000	4,415,753,320,000	98,015,042,000	0
ALMI	54,783,500,573	43,230,585,327	211,886,388,964	(113,872,303,064)	1
BTON	19,146,696,476	969,246,562	33,565,190,036	(13,449,246,998)	1
GDST	99,674,949,180	13,799,642,544	20,585,967,602	92,888,624,122	0
INAI	26,356,889,656	5,964,943,960	19,866,212,087	12,455,621,529	0
LMSH	10,897,341,682	2,004,989,426	5,100,086,069	7,802,245,039	0
LION	52,535,147,701	3,492,771,507	40,207,285,424	15,820,633,784	0
PICO	12,630,196,709	15,374,164,486	(13,820,548,232)	41,824,909,427	0
TIRA	7,462,361,826	9,893,316,432	11,779,972,468	5,575,705,790	0
KICI	356,739,464	938,781,604	(3,385,237,611)	4,680,758,679	0
KDSI	23,628,732,460	16,449,894,258	45,651,320,964	(5,572,694,246)	1
ARNA	95,949,405,045	51,082,505,638	143,852,597,433	3,179,313,250	0
IKAI	(50,945,045,032)	24,665,585,102	(978,188,939)	(25,301,270,991)	1
KIAS	(20,240,243,617)	49,119,269,862	39,280,263,185	(10,401,236,940)	1
MLIA	(38,125,043,000)	331,550,067,000	180,066,457,000	113,358,567,000	0
TOTO	218,124,016,284	51,742,774,320	235,997,021,169	33,869,769,435	0
JECC	29,698,306,000	14,889,229,000	10,549,587,000	34,037,948,000	0
KBLM	19,002,962,627	11,404,539,643	47,220,266,787	(16,812,764,517)	1
KBLI	63,703,601,791	18,269,954,521	76,528,557,385	5,444,998,927	0
SCCO	109,826,481,329	20,258,112,292	134,184,022,983	(4,099,429,362)	1
VOKS	110,621,028,048	22,771,078,002	138,014,318,424	(4,622,212,374)	1
ASGR	139,473,000,000	79,715,000,000	54,935,000,000	164,253,000,000	0
MTDL	61,836,588,780	57,670,650,374	99,430,584,541	20,076,654,613	0
MLPL	96,038,000,000	364,181,000,000	323,322,000,000	136,897,000,000	0
ASII	21,077,000,000,000	4,770,000,000,000	10,011,000,000,000	15,836,000,000,000	0
AUTO	1,101,583,000,000	157,745,000,000	258,576,000,000	1,000,752,000,000	0
GJTL	684,562,000,000	400,084,000,000	303,823,000,000	780,823,000,000	0
IMAS	970,891,331,743	109,546,417,489	(1,215,207,280,462)	2,295,645,029,694	0
INDS	120,415,120,240	20,313,816,803	(26,255,543,773)	166,984,480,816	0
LPIN	11,319,403,810	331,315,586	4,337,681,132	7,313,038,264	0
NIPS	17,831,046,421	9,330,634,021	(44,903,715,248)	72,065,395,690	0
PRAS	1,946,486,915	19,124,676,053	4,646,576,990	16,424,585,978	0
SMSM	219,260,485,960	99,604,380,894	243,517,273,152	75,347,593,702	0
TURI	322,289,000,000	143,577,000,000	251,489,000,000	214,377,000,000	0
UNTR	5,899,506,000,000	3,227,414,000,000	10,440,274,000,000	(1,313,354,000,000)	1
INTD	6,277,435,364	334,485,775	(14,091,494,302)	20,703,415,441	0
MDRN	56,715,758,740	31,418,869,154	(22,808,920,427)	110,943,548,321	0
KONI	3,076,170,318	1,213,161,230	9,268,968,951	(4,979,637,403)	1
DVLA	120,915,340,000	25,207,279,000	73,025,709,000	73,096,910,000	0
INAF	36,919,316,551	10,652,591,969	26,857,855,728	20,714,052,792	0
KLBF	1,522,956,820,292	197,490,053,365	1,473,495,223,306	246,951,650,351	0
KAEF	171,763,175,754	28,132,960,418	82,611,057,157	117,285,079,015	0
MERK	231,158,647,000	11,017,662,000	156,230,625,000	85,945,684,000	0
SCPI	(25,420,338,000)	4,831,268,000	(53,786,843,000)	33,197,773,000	0
PYFA	5,172,045,680	6,016,140,801	1,688,060,047	9,500,126,434	0
SQBB	120,059,348,000	9,666,436,000	118,123,324,000	11,602,460,000	0
TSPC	586,362,346,430	141,997,021,554	587,799,605,916	140,559,762,068	0
TCID	140,038,819,641	61,284,074,005	73,140,815,235	128,182,078,411	0
MRAT	27,867,834,532	7,544,495,023	702,986,216	34,709,343,339	0
UNVR	4,164,304,000,000	278,811,000,000	5,458,478,000,000	(1,015,363,000,000)	1

Hak Cipta Dilindungi Undang-Undang

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Perhitungan Konservatisme tahun 2012

Kode	Nit	Depr & Amor	CFit	KONS	Dummy
ADES	83,376,000,000	18,628,000,000	87,274,000,000	14,730,000,000	0
DLTA	213,421,077,000	18,380,775,000	248,441,252,000	(16,639,400,000)	1
FAST	206,045,984,000	52,459,823,000	445,809,150,000	(187,303,343,000)	1
ICBP	2,282,371,000,000	277,116,000,000	3,041,616,000,000	(482,129,000,000)	1
INDF	4,779,446,000,000	1,128,059,000,000	7,407,134,000,000	(1,499,629,000,000)	1
MYOR	744,428,404,309	271,453,235,073	830,244,056,569	185,637,582,813	0
MLBI	453,405,000,000	87,813,000,000	539,860,000,000	1,358,000,000	0
ROTI	149,149,548,025	41,130,086,068	189,081,795,465	1,197,838,628	0
PTSP	35,783,461,000	10,512,778,000	39,125,103,000	7,171,136,000	0
PSDN	25,623,404,271	24,055,377,241	10,746,296,476	38,932,485,036	0
SKLT	7,962,693,771	11,456,756,701	15,260,831,786	4,158,618,686	0
STTP	74,626,183,474	47,631,630,131	24,460,960,446	97,796,853,159	0
SMAR	2,152,309,000,000	325,624,000,000	3,405,968,000,000	(928,035,000,000)	1
TBLA	243,767,000,000	143,779,000,000	(8,854,000,000)	396,400,000,000	0
ULTJ	353,431,619,485	121,072,465,198	491,603,153,597	(17,099,068,914)	1
CEKA	58,344,237,476	18,565,162,968	165,931,107,445	(89,021,707,001)	1
RMBA	(323,351,000,000)	131,365,000,000	(344,108,000,000)	152,122,000,000	0
GGRM	4,068,711,000,000	1,023,844,000,000	3,953,574,000,000	1,138,981,000,000	0
HMSP	9,945,296,000,000	462,552,000,000	4,087,495,000,000	6,320,353,000,000	0
ARGO	(118,969,636,000)	79,964,981,000	13,606,283,000	(52,610,938,000)	1
HDTX	3,102,049,511	46,137,814,814	48,588,918,886	650,945,439	0
RDTX	124,817,978,364	35,444,380,627	194,790,637,508	(34,528,278,517)	1
SSTM	(14,137,186,803)	34,636,169,716	63,993,542,148	(43,494,559,235)	1
MYTX	(126,172,495,055)	156,439,737,141	(39,341,920,355)	69,609,162,441	0
SRSN	16,956,040,000	10,139,764,000	(7,454,188,000)	34,549,992,000	0
RICY	16,978,453,066	20,635,770,624	43,323,124,958	(5,708,901,268)	1
BATA	69,343,398,000	21,054,386,000	46,373,022,000	44,024,762,000	0
TIRT	(32,217,613,525)	23,523,174,050	12,535,671,620	(21,230,111,095)	1
FASW	5,292,462,870	209,731,854,194	422,204,679,850	(207,180,362,786)	1
SPMA	39,893,050,885	75,351,378,314	27,880,708,966	87,363,720,233	0
AKRA	618,833,343,000	227,911,348,000	(168,597,902,000)	1,015,342,593,000	0
BUDI	5,084,000,000	101,662,000,000	1,646,000,000	105,100,000,000	0
ETWA	38,599,793,625	8,756,926,232	53,434,113,078	(6,077,393,221)	1
LTLS	108,958,000,000	110,292,000,000	384,252,000,000	(165,002,000,000)	1
DPNS	20,608,530,035	1,994,574,738	6,530,804,861	16,072,299,912	0
EKAD	36,197,747,370	7,315,229,947	28,582,923,169	14,930,054,148	0
AKPI	31,115,755,000	48,710,539,000	12,203,424,000	67,622,870,000	0
AMFG	346,609,000,000	162,857,000,000	411,135,000,000	98,331,000,000	0
APLI	4,203,700,813	14,866,941,690	(14,311,946,160)	33,382,588,663	0
BRNA	54,496,290,000	47,744,886,000	101,095,907,000	1,145,269,000	0
IGAR	44,507,701,367	10,052,526,658	32,191,725,185	22,368,502,840	0
LMPI	2,340,674,019	21,431,294,756	(14,434,800,236)	38,206,769,011	0
SIAP	3,389,850,176	9,407,052,929	20,310,121,499	(7,513,218,394)	1
SIMA	(5,233,828,406)	780,210,323	(8,197,579,547)	3,743,961,464	0
TRST	61,453,058,755	118,616,702,486	76,503,968,063	103,565,793,178	0
YPAS	16,472,534,252	9,950,120,679	(28,152,127,352)	54,574,782,283	0
INTP	4,763,388,000,000	773,341,000,000	5,674,822,000,000	(138,093,000,000)	1

Hak Cipta Dilindungi Undang-Undang

Institut Bisnis dan Informatika Kwik Kian

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 a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, 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.



SMGR	4,926,639,847,000	740,534,179,000	5,591,864,816,000	75,309,210,000	0
ALMI	13,949,141,063	47,375,637,740	(28,929,201,503)	90,253,980,306	0
BTON	24,761,627,150	822,320,430	26,137,526,275	(553,578,695)	1
GDST	46,591,042,719	11,853,167,001	370,214,801,681	(311,770,591,961)	1
INAI	23,155,488,541	8,736,338,653	(99,406,551,083)	131,298,378,277	0
LMSH	41,282,515,026	1,836,692,646	10,588,729,023	32,530,478,649	0
LION	85,373,721,654	4,237,104,369	66,606,219,113	23,004,606,910	0
PICO	11,137,571,657	14,492,309,124	(25,484,273,295)	51,114,154,076	0
TIRA	7,147,424,289	10,374,896,810	(17,523,126,886)	35,045,447,985	0
KICI	2,259,475,494	1,004,141,762	248,174,673	3,015,442,583	0
KDSI	36,837,060,793	12,650,070,752	50,465,006,251	(977,874,706)	1
ARNA	158,684,349,130	53,233,577,802	237,695,889,064	(25,777,962,132)	1
IKAI	(39,990,033,831)	21,887,903,166	4,586,061,337	(22,688,192,002)	1
KIAS	71,039,439,692	68,173,126,643	131,131,527,922	8,081,038,413	0
MLIA	(30,363,959,000)	346,374,821,000	518,836,783,000	(202,825,921,000)	1
TOTO	235,945,643,357	60,245,670,654	188,137,480,794	108,053,833,217	0
JECC	31,770,770,000	18,864,853,000	(803,205,000)	51,438,828,000	0
KBLM	23,833,078,478	13,499,331,028	(79,515,260,559)	116,847,670,065	0
KBLI	125,181,635,828	19,791,599,122	9,504,674,795	135,468,560,155	0
SCCO	169,741,648,691	19,340,463,744	137,153,872,387	51,928,240,048	0
VOKS	147,020,574,291	33,405,219,259	104,783,511,298	75,642,282,252	0
ASGR	171,192,000,000	92,049,000,000	24,416,000,000	238,825,000,000	0
MTDL	116,860,554,163	87,840,414,318	150,586,793,762	54,114,174,719	0
MLPL	166,583,000,000	443,049,000,000	619,786,000,000	(10,154,000,000)	1
ASII	22,742,000,000,000	5,933,000,000,000	8,932,000,000,000	19,743,000,000,000	0
AUTO	1,135,914,000,000	215,930,000,000	537,785,000,000	814,059,000,000	0
GJTL	1,132,247,000,000	439,651,000,000	1,707,135,000,000	(135,237,000,000)	1
IMAS	899,090,885,530	266,500,182,768	(2,876,087,842,113)	4,041,678,910,411	0
INDS	134,068,283,255	52,959,849,076	104,473,676,638	82,554,455,693	0
LPIN	16,599,848,712	650,208,790	6,624,356,960	10,625,700,542	0
NIPS	21,553,186,948	11,977,707,709	10,135,112,124	23,395,782,533	0
PRAS	15,565,386,865	18,528,823,063	47,968,405,047	(13,874,195,119)	1
SMSM	268,543,331,492	111,658,520,635	353,110,841,978	27,091,010,149	0
TURI	420,088,000,000	158,113,000,000	(50,407,000,000)	628,608,000,000	0
UNTR	5,753,342,000,000	3,957,356,000,000	6,306,434,000,000	3,404,264,000,000	0
INTD	3,885,508,855	463,689,640	4,407,130,649	(57,932,154)	1
MDRN	55,725,908,480	45,012,036,581	47,687,250,223	53,050,694,838	0
KONI	2,237,690,987	1,314,642,880	3,055,717,410	496,616,457	0
DVLA	148,909,089,000	29,097,265,000	119,207,439,000	58,798,915,000	0
INAF	42,385,114,982	11,660,638,385	(40,914,557,262)	94,960,310,629	0
KLBF	1,775,098,847,932	219,719,260,245	1,376,343,990,025	618,474,118,152	0
KAEF	205,763,997,378	57,268,810,452	230,612,654,491	32,420,153,339	0
MERK	107,808,155,000	10,835,604,000	88,404,562,000	30,239,197,000	0
SCPI	(12,366,677,000)	4,508,477,000	17,425,610,000	(25,283,810,000)	1
PYFA	5,308,221,363	6,204,389,993	(448,715,089)	11,961,326,445	0
SQBB	135,248,606,000	11,253,732,000	138,285,657,000	8,216,681,000	0
TSPC	635,176,093,653	104,661,431,347	635,028,604,390	104,808,920,610	0
TCID	150,373,851,969	66,193,040,027	250,453,743,262	(33,886,851,266)	1
MRAT	30,751,407,882	10,119,110,425	12,708,802,342	28,161,715,965	0
UNVR	4,839,145,000,000	292,000,000,000	5,191,646,000,000	(60,501,000,000)	1

Hak Cipta Dilindungi Undang-Undang

Institut Bisnis dan Informatika Kwik Kian

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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.

Perhitungan Konservatisme tahun 2013

Kode	Nit	Depr & Amor	CFit	KONS	Dummy
ADES	55,656,000,000	20,574,000,000	40,102,000,000	36,128,000,000	0
DLTA	270,498,062,000	17,108,289,000	348,712,041,000	(61,105,690,000)	1
FAST	156,290,628,000	58,949,724,000	424,256,237,000	(209,015,885,000)	1
ICBP	2,235,040,000,000	364,569,000,000	1,993,496,000,000	606,113,000,000	0
INDF	3,416,635,000,000	1,544,564,000,000	6,928,790,000,000	(1,967,591,000,000)	1
MYOR	1,013,558,238,779	364,397,915,665	987,023,231,523	390,932,922,921	0
MLBI	1,171,229,000,000	152,679,000,000	1,181,049,000,000	142,859,000,000	0
ROTI	158,015,270,921	63,287,067,264	314,587,624,896	(93,285,286,711)	1
PTSP	25,344,007,000	13,112,855,000	19,931,943,000	18,524,919,000	0
PSDN	21,322,248,834	20,925,030,836	81,549,809,650	(39,302,529,980)	1
SKLT	11,440,014,188	14,501,891,691	26,893,558,457	(951,652,578)	1
STTP	114,437,068,803	48,994,700,204	58,655,739,190	104,776,029,817	0
SMAR	892,772,000,000	501,543,000,000	2,164,992,000,000	(770,677,000,000)	1
TBLA	86,549,000,000	172,829,000,000	(15,682,000,000)	275,060,000,000	0
ULTJ	325,127,420,664	125,359,512,414	195,989,263,645	254,497,669,433	0
CEKA	65,068,958,558	18,238,354,030	19,608,725,490	63,698,587,098	0
RMBA	(1,042,068,000,000)	164,271,000,000	(1,119,248,000,000)	241,451,000,000	0
GGRM	4,383,932,000,000	1,108,052,000,000	2,472,971,000,000	3,019,013,000,000	0
HMSP	10,818,486,000,000	494,714,000,000	10,802,179,000,000	511,021,000,000	0
ARGO	81,749,083,000	92,579,301,000	(237,320,096,000)	411,648,480,000	0
HDTX	(218,654,504,263)	41,355,971,458	393,542,745,554	(570,841,278,359)	1
RDTX	198,229,841,964	37,572,868,429	294,377,532,446	(58,574,822,053)	1
SSTM	(13,228,135,718)	36,618,822,779	83,498,266,987	(60,107,579,926)	1
MYTX	(49,786,983,213)	195,960,054,255	28,131,237,900	118,041,833,142	0
SRSN	15,994,295,000	10,381,370,000	37,888,934,000	(11,513,269,000)	1
RICY	8,720,546,988	28,238,576,543	(84,879,758,265)	121,838,881,796	0
BATA	44,373,679,000	22,976,212,000	44,680,921,000	22,668,970,000	0
TIRT	(137,918,597,349)	21,911,695,595	(20,566,761,493)	(95,440,140,261)	1
FASW	(249,057,875,558)	227,285,973,806	209,910,765,040	(231,682,666,792)	1
SPMA	(23,856,512,660)	78,156,811,385	73,269,743,170	(18,969,444,445)	1
AKRA	615,626,683,000	252,400,931,000	(1,925,193,424,000)	2,793,221,038,000	0
BUDI	42,886,000,000	125,287,000,000	222,244,000,000	(54,071,000,000)	1
ETWA	7,911,201,004	21,571,903,039	(226,069,588,983)	255,552,693,026	0
LTLS	127,491,000,000	96,058,000,000	191,790,000,000	31,759,000,000	0
DPNS	66,813,230,321	2,116,989,009	(660,730,802)	69,590,950,132	0
EKAD	39,450,652,821	8,229,195,624	23,212,236,950	24,467,611,495	0
AKPI	34,620,336,000	54,408,473,000	(24,262,141,000)	113,290,950,000	0
AMFG	338,358,000,000	180,396,000,000	551,871,000,000	(33,117,000,000)	1
APLI	1,881,586,263	15,317,678,178	62,415,415,884	(45,216,151,443)	1
BRNA	(12,219,421,000)	58,767,843,000	103,086,504,000	(56,538,082,000)	1
IGAR	35,030,416,158	11,515,979,366	31,571,765,591	14,974,629,933	0
LMPI	(12,040,411,197)	20,529,243,839	(28,721,183,892)	37,210,016,534	0
SIAP	(5,779,119,179)	13,599,269,694	(37,056,724,119)	44,876,874,634	0
SIMA	(6,847,658,379)	752,326,241	(10,093,292,398)	3,997,960,260	0
TRST	32,965,552,359	124,385,248,429	135,466,939,215	21,883,861,573	0
YPAS	6,221,712,803	13,925,684,838	(14,058,689,866)	34,206,087,507	0
INTP	5,012,294,000,000	809,439,000,000	5,419,268,000,000	402,465,000,000	0

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SMGR	5,354,298,521,000	1,042,935,333,000	6,047,147,495,000	350,086,359,000	0
ALMI	26,118,732,307	48,887,711,995	(713,749,446,281)	788,755,890,583	0
BTON	25,882,922,986	849,135,893	11,077,976,307	15,654,082,572	0
GDST	91,885,687,801	14,311,599,713	192,924,779,196	(86,727,491,682)	1
INAI	5,019,540,731	10,504,536,650	77,754,740,234	(62,230,662,853)	1
LMSH	14,382,899,194	1,895,333,003	13,814,790,256	2,463,441,941	0
LION	64,761,350,816	4,452,863,927	52,556,704,619	16,657,510,124	0
PICO	15,439,372,429	17,509,210,620	(5,967,845,178)	38,916,428,227	0
TIRA	(12,717,792,322)	10,550,125,495	9,501,031,288	(11,668,698,115)	1
KICI	7,419,500,718	1,065,241,106	2,412,411,340	6,072,330,484	0
KDSI	36,002,772,194	13,257,713,268	85,343,533,207	(36,083,047,745)	1
ARNA	237,697,913,883	59,114,977,677	278,878,036,499	17,934,855,061	0
IKAI	(43,484,018,323)	20,190,488,245	(11,911,956,774)	(11,381,573,304)	1
KIAS	75,360,306,268	79,617,523,237	202,177,490,839	(47,199,661,334)	1
MLIA	(474,045,653,000)	368,734,692,000	638,446,530,000	(743,757,491,000)	1
TOTO	236,557,513,162	62,821,436,845	320,627,072,830	(21,248,122,823)	1
JECC	22,553,551,000	19,703,485,000	(119,083,783,000)	161,340,819,000	0
KBLM	7,678,095,359	16,300,564,291	(106,551,188,953)	130,529,848,603	0
KBLI	73,530,280,777	24,454,408,515	(27,123,241,057)	125,107,930,349	0
SCCO	104,962,314,423	21,389,861,723	20,804,645,848	105,547,530,298	0
VOKS	39,092,753,172	41,630,632,984	308,725,401,687	(228,002,015,531)	1
ASGR	209,006,000,000	106,847,000,000	302,080,000,000	13,773,000,000	0
MTDL	170,230,738,921	65,932,997,088	3,289,114,818	232,874,621,191	0
MLPL	1,645,910,000,000	504,415,000,000	972,267,000,000	1,178,058,000,000	0
ASII	22,297,000,000,000	6,497,000,000,000	21,250,000,000,000	7,544,000,000,000	0
AUTO	1,058,015,000,000	301,180,000,000	551,756,000,000	807,439,000,000	0
GJTL	120,330,000,000	505,040,000,000	1,299,132,000,000	(673,762,000,000)	1
IMAS	621,139,761,829	451,971,890,622	(2,354,544,752,211)	3,427,656,404,662	0
INDS	147,608,449,013	62,518,722,597	255,755,973,870	(45,628,802,260)	1
LPIN	8,554,996,356	765,967,781	(7,926,543,671)	17,247,507,808	0
NIPS	33,872,112,000	16,345,518,000	(75,416,394,000)	125,634,024,000	0
PRAS	13,196,739,424	25,978,452,955	10,729,054,393	28,446,137,986	0
SMSM	338,222,792,309	112,821,075,421	449,576,533,100	1,467,334,630	0
TURI	307,611,000,000	192,933,000,000	363,038,000,000	137,506,000,000	0
UNTR	4,798,778,000,000	4,135,896,000,000	12,219,782,000,000	(3,285,108,000,000)	1
INTD	4,300,057,860	535,093,069	1,598,474,471	3,236,676,458	0
MDRN	50,145,687,551	62,232,168,944	34,778,131,109	77,599,725,386	0
KONI	(3,844,871,381)	964,597,392	(12,755,545,034)	9,875,271,045	0
DVLA	125,796,473,000	32,411,420,000	106,931,180,000	51,276,713,000	0
INAF	(54,222,595,302)	11,685,847,805	(141,616,973,090)	99,080,225,593	0
KLBF	1,970,452,449,686	258,410,334,358	927,163,654,212	1,301,699,129,832	0
KAEF	215,642,329,977	30,963,082,154	253,783,664,733	(7,178,252,602)	1
MERK	175,444,757,000	10,656,840,000	133,099,062,000	53,002,535,000	0
SCPI	(12,167,645,000)	11,477,133,000	(36,859,173,000)	36,168,661,000	0
PYFA	6,195,800,338	7,990,749,250	(5,856,771,777)	20,043,321,365	0
SQBB	149,521,096,000	12,894,277,000	153,706,638,000	8,708,735,000	0
TSPC	638,535,108,795	95,430,346,745	448,669,480,614	285,295,974,926	0
TCID	160,148,465,833	70,083,564,750	253,851,906,566	(23,619,875,983)	1
MRAT	(6,700,373,076)	12,022,360,084	8,221,522,955	(2,899,535,947)	1
UNVR	5,352,625,000,000	457,046,000,000	6,241,679,000,000	(432,008,000,000)	1

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Perhitungan Altman (Z-Score) tahun 2011

Kode	Working Capital	R/E	EBIT	Total Asset	BV of Equity	Total Liabilities	X ₁	X ₂	X ₃	X ₄	FD
ADES	53,441,000,000	(469,219,000,000)	26,319,000,000	316,048,000,000	125,746,000,000	190,302,000,000	0.1691	-1.4846	0.0833	0.6608	-2.4773
DLTA	481,516,000,000	537,907,000,000	201,407,000,000	696,167,000,000	572,935,000,000	123,231,000,000	0.6917	0.7727	0.2893	4.6493	13.8821
FAST	336,407,000,000	630,260,000,000	287,929,000,000	1,547,982,000,000	830,718,000,000	717,263,000,000	0.2173	0.4071	0.1860	1.1582	5.2189
ICBP	5,561,142,000,000	4,131,514,000,000	2,608,748,000,000	15,354,878,000,000	10,700,078,000,000	4,654,102,000,000	0.3622	0.2691	0.1699	2.2991	6.8088
INDF	11,938,409,000,000	30,209,936,000,000	6,847,432,000,000	53,715,950,000,000	31,610,228,000,000	22,114,722,000,000	0.2223	0.5624	0.1275	1.4294	5.6489
MYOR	2,249,507,000,000	1,977,165,000,000	757,877,000,000	6,599,846,000,000	2,424,669,000,000	4,175,176,000,000	0.3408	0.2996	0.1148	0.5807	4.5940
MLBI	(3,834,000,000)	507,396,000,000	680,851,000,000	1,220,813,000,000	530,268,000,000	690,545,000,000	-0.0031	0.4156	0.5577	0.7679	5.8884
ROTI	42,022,000,000	272,204,000,000	153,227,000,000	759,137,000,000	546,441,000,000	212,696,000,000	0.0554	0.3586	0.2018	2.5691	5.5860
PTSP	9,333,000,000	(46,092,000,000)	37,265,000,000	133,433,000,000	70,212,000,000	63,221,000,000	0.0699	-0.3454	0.2793	1.1106	2.3756
PSDN	97,372,000,000	(513,281,000,000)	48,316,000,000	421,366,000,000	206,289,000,000	215,078,000,000	0.2311	-1.2181	0.1147	0.9591	-0.6776
SKLT	44,750,000,000	32,248,000,000	5,553,000,000	214,238,000,000	122,900,000,000	91,337,000,000	0.2089	0.1505	0.0259	1.3456	3.4480
SFTF	(15,705,000,000)	358,765,000,000	60,583,000,000	934,766,000,000	490,065,000,000	444,701,000,000	-0.0168	0.3838	0.0648	1.1020	2.7336
SMAR	3,694,683,000,000	5,098,641,000,000	2,263,421,000,000	14,721,899,000,000	7,335,552,000,000	7,386,347,000,000	0.2510	0.3463	0.1537	0.9931	4.8513
TBLA	516,901,000,000	726,036,000,000	614,126,000,000	4,244,618,000,000	1,607,315,000,000	2,637,303,000,000	0.1218	0.1710	0.1447	0.6095	2.9687
ULTJ	291,582,000,000	565,731,000,000	136,644,000,000	2,180,517,000,000	1,194,538,000,000	780,926,000,000	0.1337	0.2594	0.0627	1.5296	3.7503
CEKA	252,131,000,000	146,356,000,000	149,368,000,000	823,361,000,000	405,059,000,000	418,302,000,000	0.3062	0.1778	0.1814	0.9683	4.8241
RMBA	458,124,000,000	1,630,356,000,000	633,568,000,000	6,333,957,000,000	2,247,284,000,000	4,086,673,000,000	0.0723	0.2574	0.1000	0.5499	2.5632
GORM	16,847,435,000,000	23,535,184,000,000	6,838,642,000,000	39,088,705,000,000	24,550,928,000,000	14,537,777,000,000	0.4310	0.6021	0.1750	1.6888	7.7391
HMSP	6,483,052,000,000	9,721,412,000,000	10,617,387,000,000	19,329,758,000,000	10,302,670,000,000	9,027,088,000,000	0.3354	0.5029	0.5493	1.1413	8.7292
ARGO	10,517,000,000	(509,034,000,000)	(144,767,000,000)	1,709,908,000,000	360,290,000,000	1,349,618,000,000	0.0062	-0.2977	-0.0847	0.2670	-1.2188
HDTX	(4,487,000,000)	(223,626,000,000)	21,434,000,000	1,013,575,000,000	565,235,000,000	448,340,000,000	-0.0044	-0.2206	0.0211	1.2607	0.7176
RDTX	(115,986,000,000)	684,562,000,000	133,359,000,000	1,082,292,000,000	828,376,000,000	253,916,000,000	-0.1072	0.6325	0.1232	3.2624	5.6125
SSTM	212,483,000,000	(64,275,000,000)	(29,397,000,000)	843,450,000,000	299,075,000,000	544,375,000,000	0.2519	-0.0762	-0.0349	0.5494	1.7468
MYTX	(523,929,000,000)	(705,928,000,000)	(82,870,000,000)	1,848,395,000,000	63,788,000,000	1,784,607,000,000	-0.2835	-0.3819	-0.0448	0.0357	-3.3682
SRSN	177,618,000,000	(49,360,000,000)	38,028,000,000	361,182,000,000	252,240,000,000	108,942,000,000	0.4918	-0.1367	0.1053	2.3154	5.9191
RICY	204,760,000,000	24,337,000,000	30,660,000,000	642,095,000,000	350,252,000,000	291,843,000,000	0.3189	0.0379	0.0477	1.2001	3.7965
BATA	167,821,000,000	341,480,000,000	82,058,000,000	516,649,000,000	354,480,000,000	162,169,000,000	0.3248	0.6610	0.1588	2.1859	7.6480
TIRT	154,939,000,000	(5,201,000,000)	19,925,000,000	690,933,000,000	137,510,000,000	553,423,000,000	0.2242	-0.0075	0.0288	0.2485	1.9012
FASW	276,664,000,000	559,192,000,000	252,160,000,000	4,936,094,000,000	1,801,697,000,000	3,134,396,000,000	0.0560	0.1133	0.0511	0.5748	1.6838
SPMA	66,717,000,000	154,045,000,000	94,558,000,000	1,551,777,000,000	751,462,000,000	800,316,000,000	0.0430	0.0993	0.0609	0.9390	2.0011
AKRA	1,366,927,000,000	2,715,035,000,000	658,877,000,000	8,417,863,000,000	3,671,760,000,000	4,746,103,000,000	0.1624	0.3225	0.0783	0.7736	3.4550
BUDI	181,627,000,000	241,624,000,000	179,489,000,000	2,123,285,000,000	811,031,000,000	1,312,254,000,000	0.0855	0.1138	0.0845	0.6180	2.1491
ETWA	1,555,000,000	311,560,000,000	69,136,000,000	620,709,000,000	375,955,000,000	244,754,000,000	0.0025	0.5019	0.1114	1.5361	4.0141

1. Dilarang mengutip sebagian atau seluruh karya tulis 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.



LTLS	86,612,000,000	754,526,000,000	184,852,000,000	4,040,298,000,000	953,851,000,000	3,086,447,000,000	0.0214	0.1868	0.0458	0.3090	1.3814
DPNS	92,500,000,000	48,293,000,000	16,160,000,000	172,297,000,000	131,169,000,000	41,153,000,000	0.5369	0.2803	0.0938	3.1873	8.4126
EKAD	73,925,000,000	112,568,000,000	35,695,000,000	237,592,000,000	147,646,000,000	89,947,000,000	0.3111	0.4738	0.1502	1.6415	6.3188
AKPI	190,744,000,000	120,727,000,000	100,180,000,000	1,556,601,000,000	764,557,000,000	792,044,000,000	0.1225	0.0776	0.0644	0.9653	2.5027
AMFG	1,140,293,000,000	1,763,117,000,000	432,736,000,000	2,690,595,000,000	2,145,200,000,000	545,395,000,000	0.4238	0.6553	0.1608	3.9333	10.1272
APLI	45,579,000,000	32,303,000,000	16,341,000,000	334,702,000,000	215,846,000,000	118,856,000,000	0.1362	0.0965	0.0488	1.8160	3.4429
BRNA	2,732,000,000	219,432,000,000	79,924,000,000	643,964,000,000	254,507,000,000	389,457,000,000	0.0042	0.3408	0.1241	0.6535	2.6589
IGAR	266,961,000,000	237,911,000,000	67,165,000,000	355,580,000,000	290,586,000,000	64,994,000,000	0.7508	0.6691	0.1889	4.4710	13.0701
LMPI	104,361,000,000	(97,319,000,000)	23,407,000,000	685,896,000,000	407,120,000,000	278,776,000,000	0.1522	-0.1419	0.0341	1.4604	2.2983
SIAP	47,201,000,000	31,898,000,000	9,725,000,000	163,233,000,000	102,403,000,000	60,830,000,000	0.2892	0.1954	0.0596	1.6834	4.7019
SIMA	(9,597,000,000)	(71,350,000,000)	(6,882,000,000)	47,684,000,000	(20,975,000,000)	68,659,000,000	-0.2013	-1.4963	-0.1443	-0.3055	-7.4889
TRST	235,649,000,000	936,269,000,000	179,873,000,000	2,078,643,000,000	1,296,951,000,000	781,692,000,000	0.1134	0.4504	0.0865	1.6592	4.5357
YPAS	34,028,000,000	53,263,000,000	21,750,000,000	223,509,000,000	148,117,000,000	75,392,000,000	0.1522	0.2383	0.0973	1.9646	4.4924
INTP	8,833,120,000,000	11,194,472,000,000	4,418,023,000,000	18,151,331,000,000	15,733,951,000,000	2,417,380,000,000	0.4866	0.6167	0.2434	6.5087	13.6726
SMGR	4,757,008,000,000	12,563,687,000,000	4,892,132,000,000	19,661,603,000,000	14,615,097,000,000	5,046,506,000,000	0.2419	0.6390	0.2488	2.8961	8.3832
ALMI	203,690,000,000	367,620,000,000	99,750,000,000	1,862,966,000,000	588,059,000,000	1,274,907,000,000	0.1093	0.1973	0.0535	0.4613	2.2047
BTON	52,785,000,000	73,595,000,000	19,808,000,000	118,716,000,000	92,125,000,000	26,591,000,000	0.4446	0.6199	0.1669	3.4645	9.6967
GDST	446,166,000,000	(131,041,000,000)	133,496,000,000	977,463,000,000	745,373,000,000	232,090,000,000	0.4565	-0.1341	0.1366	3.2116	6.8472
INAI	61,106,000,000	23,123,000,000	47,087,000,000	544,282,000,000	106,063,000,000	438,220,000,000	0.1123	0.0425	0.0865	0.2420	1.7105
LMSH	42,434,000,000	47,439,000,000	16,187,000,000	98,019,000,000	57,203,000,000	40,816,000,000	0.4329	0.4840	0.1651	1.4015	6.9990
LION	281,204,000,000	248,062,000,000	60,125,000,000	365,816,000,000	302,060,000,000	63,755,000,000	0.7687	0.6781	0.1644	4.7378	13.3325
PICO	51,866,000,000	57,188,000,000	107,509,000,000	561,840,000,000	187,914,000,000	373,926,000,000	0.0923	0.1018	0.1914	0.5025	2.7510
ITRA	47,932,000,000	34,290,000,000	19,353,000,000	223,874,000,000	102,584,000,000	121,291,000,000	0.2141	0.1532	0.0864	0.8458	3.3728
KICI	48,364,000,000	(8,002,000,000)	39,000,000	87,419,000,000	64,298,000,000	23,122,000,000	0.5532	-0.0915	0.0004	2.7808	6.2537
KDSI	100,745,000,000	73,063,000,000	39,079,000,000	587,567,000,000	279,169,000,000	308,398,000,000	0.1715	0.1243	0.0665	0.9052	2.9276
ARNA	4,055,000,000	391,003,000,000	150,184,000,000	831,508,000,000	483,173,000,000	348,334,000,000	0.0049	0.4702	0.1806	1.3871	4.2351
IKAI	(106,917,000,000)	(109,863,000,000)	(26,969,000,000)	548,790,000,000	286,259,000,000	259,914,000,000	-0.1948	-0.2002	-0.0491	1.1014	-1.1045
KIAS	(312,659,000,000)	132,451,000,000	52,554,000,000	2,049,633,000,000	1,069,984,000,000	979,649,000,000	-0.1525	0.0646	0.0256	1.0922	0.5291
MLIA	473,403,000,000	56,276,000,000	258,666,000,000	6,119,186,000,000	872,576,000,000	5,246,610,000,000	0.0774	0.0092	0.0423	0.1663	0.9962
TOTO	392,477,000,000	710,579,000,000	299,798,000,000	1,339,570,000,000	760,541,000,000	579,029,000,000	0.2930	0.5305	0.2238	1.3135	6.5344
JECC	53,365,000,000	47,997,000,000	59,622,000,000	627,038,000,000	127,497,000,000	499,541,000,000	0.0851	0.0765	0.0951	0.2552	1.7148
KBLM	(26,216,000,000)	32,132,000,000	31,974,000,000	642,955,000,000	244,364,000,000	398,591,000,000	-0.0408	0.0500	0.0497	0.6131	0.8733
KBLI	365,493,000,000	63,729,000,000	93,659,000,000	1,083,524,000,000	719,927,000,000	363,597,000,000	0.3373	0.0588	0.0864	1.9800	5.0644
SOCO	268,722,000,000	305,919,000,000	151,010,000,000	1,455,621,000,000	519,253,000,000	936,368,000,000	0.1846	0.2102	0.1037	0.5545	3.1756
VOKS	302,824,000,000	78,992,000,000	175,309,000,000	1,573,039,000,000	496,646,000,000	1,076,394,000,000	0.1925	0.0502	0.1114	0.4614	2.6599
ASGR	321,589,000,000	364,362,000,000	168,363,000,000	1,126,055,000,000	556,553,000,000	569,502,000,000	0.2856	0.3236	0.1495	0.9773	4.9592
MTDL	475,413,000,000	415,127,000,000	139,409,000,000	1,271,546,000,000	579,848,000,000	691,699,000,000	0.3739	0.3265	0.1096	0.8383	5.1340

C Hak milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

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.
 - 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 IBKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

MLPL	1,950,000,000,000	5,833,165,000,000	(21,702,000,000)	14,314,707,000,000	8,148,739,000,000	6,165,968,000,000	0.1362	0.4075	-0.0015	1.3216	3.5995
ASII	16,896,000,000,000	72,708,000,000,000	17,832,000,000,000	154,319,000,000,000	75,838,000,000,000	78,481,000,000,000	0.1095	0.4712	0.1156	0.9663	4.0454
AUTO	616,625,000,000	4,292,295,000,000	519,548,000,000	6,964,227,000,000	4,722,894,000,000	2,241,333,000,000	0.0885	0.6163	0.0746	2.1072	5.3040
GJTL	2,173,160,000,000	2,636,925,000,000	662,761,000,000	11,609,514,000,000	4,430,825,000,000	7,123,318,000,000	0.1872	0.2271	0.0571	0.6220	3.0052
IMAS	1,971,349,000,000	1,484,765,000,000	1,025,656,000,000	12,905,430,000,000	5,074,843,000,000	7,830,587,000,000	0.1528	0.1150	0.0795	0.6481	2.5917
INDS	463,140,000,000	309,727,000,000	190,722,000,000	1,139,715,000,000	632,249,000,000	507,466,000,000	0.4064	0.2718	0.1673	1.2459	5.9844
LPIN	65,394,000,000	53,135,000,000	11,489,000,000	157,371,000,000	118,256,000,000	39,116,000,000	0.4155	0.3376	0.0730	3.0232	7.4916
NIPS	19,842,000,000	129,998,000,000	42,082,000,000	446,688,000,000	165,998,000,000	280,691,000,000	0.0444	0.2910	0.0942	0.5914	2.4942
PRAS	29,874,000,000	141,164,000,000	23,612,000,000	481,912,000,000	238,845,000,000	342,115,000,000	0.0620	0.2929	0.0490	0.6981	2.4239
SMSM	545,584,000,000	699,159,000,000	328,493,000,000	1,445,275,000,000	878,297,000,000	566,978,000,000	0.3775	0.4838	0.2273	1.5491	7.2073
TURI	491,298,000,000	1,327,175,000,000	320,613,000,000	2,545,309,000,000	1,467,775,000,000	1,077,534,000,000	0.1930	0.5214	0.1260	1.3622	5.2428
UNTR	11,695,509,000,000	16,867,477,000,000	7,347,452,000,000	47,440,062,000,000	27,503,948,000,000	18,936,114,000,000	0.2465	0.3556	0.1549	1.4525	5.3422
INTD	20,877,000,000	(45,560,000,000)	9,250,000,000	57,331,000,000	15,393,000,000	41,938,000,000	0.3641	-0.7947	0.1613	0.3670	1.2678
MDRN	283,086,000,000	88,569,000,000	102,283,000,000	1,055,996,000,000	418,739,000,000	633,475,000,000	0.2681	0.0839	0.0969	0.6610	3.3770
KONI	12,227,000,000	(19,535,000,000)	3,808,000,000	75,296,000,000	26,545,000,000	48,750,000,000	0.1624	-0.2594	0.0506	0.5445	1.1311
DVLA	554,501,000,000	370,089,000,000	160,178,000,000	922,945,000,000	727,917,000,000	195,028,000,000	0.6008	0.4010	0.1736	3.7324	10.3337
INAF	247,154,000,000	224,167,000,000	91,959,000,000	1,114,902,000,000	609,194,000,000	505,708,000,000	0.2217	0.2011	0.0825	1.2046	3.9288
KLBF	4,363,288,000,000	6,040,452,000,000	1,942,437,000,000	8,274,554,000,000	6,515,935,000,000	1,758,619,000,000	0.5273	0.7300	0.2347	3.7051	11.3069
KAEF	803,336,000,000	653,526,000,000	244,066,000,000	1,794,242,000,000	1,252,506,000,000	541,737,000,000	0.4477	0.3642	0.1360	2.3120	7.4662
MERK	426,295,000,000	454,220,000,000	198,582,000,000	584,389,000,000	494,182,000,000	90,207,000,000	0.7295	0.7773	0.3398	5.4783	15.3549
SCPI	189,240,000,000	16,276,000,000	(38,238,000,000)	312,519,000,000	21,597,000,000	290,922,000,000	0.6055	0.0521	-0.1224	0.0742	3.3978
PYFA	37,522,000,000	26,824,000,000	7,005,000,000	118,034,000,000	82,397,000,000	35,636,000,000	0.3179	0.2273	0.0593	2.3122	5.6528
SOBB	228,988,000,000	215,224,000,000	162,078,000,000	361,756,000,000	302,500,000,000	59,256,000,000	0.6330	0.5949	0.4480	5.1050	14.4629
TSPC	2,075,574,000,000	2,696,478,000,000	657,788,000,000	4,250,374,000,000	3,045,935,000,000	1,204,439,000,000	0.4883	0.6344	0.1548	2.5289	8.9670
TCID	614,666,000,000	731,348,000,000	193,065,000,000	1,130,865,000,000	1,020,413,000,000	110,452,000,000	0.5435	0.6467	0.1707	9.2385	16.5216
MRAT	272,655,000,000	248,229,000,000	35,477,000,000	422,493,000,000	358,429,000,000	64,064,000,000	0.6453	0.5875	0.0840	5.5949	12.5877
UNVR	(2,055,462,000,000)	3,508,637,000,000	5,455,410,000,000	10,482,312,000,000	3,680,937,000,000	6,801,375,000,000	-0.1961	0.3347	0.5204	0.5412	3.8705

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



Perhitungan Altman (Z-Score) tahun 2012

Kode	Working Capital	R/E	EBIT	Total Asset	BV of Equity	Total Liabilities	X ₁	X ₂	X ₃	X ₄	FD
ADES	92,865,000,000	(385,843,000,000)	84,356,000,000	389,094,000,000	209,122,000,000	179,972,000,000	0.2387	-0.9916	0.2168	1.1620	1.0099
DLTA	511,413,000,000	563,183,000,000	282,087,000,000	745,307,000,000	598,212,000,000	147,095,000,000	0.6862	0.7556	0.3785	4.0668	13.7783
FAST	348,718,000,000	790,265,000,000	270,556,000,000	1,781,906,000,000	990,723,000,000	791,183,000,000	0.1957	0.4435	0.1518	1.2522	5.0647
ICBP	6,274,593,000,000	5,415,797,000,000	2,849,250,000,000	17,819,884,000,000	11,984,361,000,000	5,835,523,000,000	0.3521	0.3039	0.1599	2.0537	6.5315
INDF	13,430,790,000,000	32,739,945,000,000	6,877,782,000,000	59,389,405,000,000	34,140,237,000,000	25,249,168,000,000	0.2261	0.5513	0.1158	1.3521	5.4787
MYOR	3,389,166,000,000	2,620,346,000,000	1,156,560,000,000	8,302,506,000,000	3,067,850,000,000	5,234,656,000,000	0.4082	0.3156	0.1393	0.5861	5.2582
MLBI	(334,208,000,000)	306,981,000,000	601,886,000,000	1,152,048,000,000	329,853,000,000	822,195,000,000	-0.2901	0.2665	0.5224	0.4012	2.8977
ROTI	24,362,000,000	392,370,000,000	199,403,000,000	1,204,945,000,000	566,608,000,000	538,337,000,000	0.0202	0.3256	0.1655	1.0525	3.4114
PTSP	26,131,000,000	2,534,000,000	48,321,000,000	203,877,000,000	118,838,000,000	85,039,000,000	0.1282	0.0124	0.2370	1.3975	3.9414
PSDN	143,580,000,000	104,896,000,000	66,858,000,000	682,611,000,000	409,577,000,000	273,034,000,000	0.2103	0.1537	0.0979	1.5001	4.1141
SKLT	36,842,000,000	38,830,000,000	9,870,000,000	249,746,000,000	129,483,000,000	120,264,000,000	0.1475	0.1555	0.0395	1.0767	2.8706
SFTF	(1,456,000,000)	448,391,000,000	98,574,000,000	1,249,841,000,000	579,691,000,000	670,149,000,000	-0.0012	0.3588	0.0789	0.8650	2.6002
SMAR	3,846,917,000,000	6,608,080,000,000	3,261,655,000,000	16,247,395,000,000	8,939,395,000,000	7,308,000,000,000	0.2368	0.4067	0.2007	1.2232	5.5125
TBLA	858,389,000,000	878,217,000,000	498,094,000,000	5,197,552,000,000	1,759,496,000,000	3,438,056,000,000	0.1652	0.1690	0.0958	0.5118	2.8156
ULTJ	603,604,000,000	1,047,712,000,000	429,342,000,000	2,420,793,000,000	1,676,519,000,000	744,274,000,000	0.2493	0.4328	0.1774	2.2526	6.6036
CEKA	14,793,000,000	204,700,000,000	91,289,000,000	1,027,693,000,000	463,403,000,000	564,290,000,000	0.0144	0.1992	0.0888	0.8212	2.2030
RMBA	1,749,797,000,000	1,307,005,000,000	(201,627,000,000)	6,935,601,000,000	1,923,933,000,000	5,011,668,000,000	0.2523	0.1884	-0.0291	0.3839	2.4771
GGRM	16,151,704,000,000	25,589,969,000,000	6,007,206,000,000	41,509,325,000,000	26,605,713,000,000	14,903,612,000,000	0.3891	0.6165	0.1447	1.7852	7.4093
HMSF	9,230,336,000,000	12,733,183,000,000	13,350,450,000,000	26,247,527,000,000	13,308,420,000,000	12,939,107,000,000	0.3517	0.4851	0.5086	1.0285	8.3864
ARGO	(105,190,000,000)	(647,858,000,000)	(81,542,000,000)	1,809,814,000,000	221,466,000,000	1,588,348,000,000	-0.0581	-0.3580	-0.0451	0.1394	-1.7046
HDTX	(32,243,000,000)	(153,269,000,000)	14,279,000,000	1,362,547,000,000	635,592,000,000	726,955,000,000	-0.0237	-0.1125	0.0105	0.8743	0.4665
RDIX	(77,099,000,000)	809,364,000,000	142,026,000,000	1,207,905,000,000	953,178,000,000	254,727,000,000	-0.0638	0.6701	0.1176	3.7420	6.4849
SSTM	179,468,000,000	(78,412,000,000)	(25,828,000,000)	810,276,000,000	284,938,000,000	525,337,000,000	0.2215	-0.0968	-0.0319	0.5424	1.4928
MYTX	(417,913,000,000)	(844,688,000,000)	(99,291,000,000)	1,803,323,000,000	(60,927,000,000)	1,864,250,000,000	-0.2317	-0.4684	-0.0551	-0.0327	-3.4516
SRSN	195,376,000,000	(32,396,000,000)	31,253,000,000	402,109,000,000	269,204,000,000	132,905,000,000	0.4859	-0.0806	0.0777	2.0255	5.5738
RICY	334,272,000,000	41,214,000,000	48,814,000,000	842,499,000,000	366,957,000,000	475,541,000,000	0.3968	0.0489	0.0579	0.7717	3.9618
BATA	189,106,000,000	374,488,000,000	100,164,000,000	574,108,000,000	387,488,000,000	186,620,000,000	0.3294	0.6523	0.1745	2.0763	7.6399
TIRT	79,510,000,000	(37,419,000,000)	(22,077,000,000)	679,649,000,000	105,292,000,000	574,357,000,000	0.1170	-0.0551	-0.0325	0.1833	0.5622
FASW	(1,198,367,000,000)	564,485,000,000	179,872,000,000	5,578,334,000,000	1,806,990,000,000	3,771,344,000,000	-0.2148	0.1012	0.0322	0.4791	-0.3596
SPMA	300,243,000,000	182,076,000,000	129,992,000,000	1,664,353,000,000	779,493,000,000	884,861,000,000	0.1804	0.1094	0.0781	0.8809	2.9899
AKRA	2,272,215,000,000	3,220,181,000,000	864,318,000,000	11,787,525,000,000	4,209,740,000,000	7,577,785,000,000	0.1928	0.2732	0.0733	0.5555	3.2312
BUDI	103,529,000,000	237,881,000,000	87,310,000,000	2,299,672,000,000	854,135,000,000	1,445,537,000,000	0.0450	0.1034	0.0380	0.5909	1.5081
ETWA	(87,575,000,000)	30,438,000,000	79,494,000,000	960,957,000,000	437,749,000,000	523,208,000,000	-0.0911	0.0317	0.0827	0.8367	0.9398

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.





LTLS	(467,414,000,000)	934,222,000,000	268,623,000,000	4,054,774,000,000	1,133,547,000,000	2,921,227,000,000	-0.1153	0.2304	0.0662	0.3880	0.8475
DPNS	94,950,000,000	72,821,000,000	18,276,000,000	184,533,000,000	155,697,000,000	28,940,000,000	0.5145	0.3946	0.0990	5.3800	10.9764
EKAD	105,557,000,000	156,901,000,000	47,676,000,000	273,893,000,000	191,978,000,000	81,916,000,000	0.3854	0.5729	0.1741	2.3436	8.0262
AKPI	228,099,000,000	159,437,000,000	86,595,000,000	1,714,834,000,000	843,267,000,000	871,568,000,000	0.1330	0.0930	0.0505	0.9675	2.5309
AMFG	1,231,799,000,000	2,075,006,000,000	448,620,000,000	3,115,421,000,000	2,457,089,000,000	658,332,000,000	0.3954	0.6660	0.1440	3.7323	9.6516
APLI	42,580,000,000	35,093,000,000	5,582,000,000	333,867,000,000	218,636,000,000	115,232,000,000	0.1275	0.1051	0.0167	1.8974	3.2839
BRNA	(9,024,000,000)	266,755,000,000	107,401,000,000	770,384,000,000	301,830,000,000	468,554,000,000	-0.0117	0.3463	0.1394	0.6442	2.6652
IGAR	204,323,000,000	189,354,000,000	54,332,000,000	312,343,000,000	242,029,000,000	70,314,000,000	0.6542	0.6062	0.1739	3.4421	11.0508
LMPI	83,503,000,000	94,798,000,000	34,492,000,000	815,153,000,000	409,461,000,000	405,692,000,000	0.1024	0.1163	0.0423	1.0093	2.3952
SEAP	20,917,000,000	35,288,000,000	9,430,000,000	184,367,000,000	105,793,000,000	78,574,000,000	0.1135	0.1914	0.0511	1.3464	3.1257
SIMA	(3,102,000,000)	(65,571,000,000)	(5,277,000,000)	48,804,000,000	(15,643,000,000)	64,448,000,000	-0.0636	-1.3436	-0.1081	-0.2427	-5.7784
TRST	195,135,000,000	992,311,000,000	92,473,000,000	2,188,129,000,000	1,352,992,000,000	835,137,000,000	0.0892	0.4535	0.0423	1.6201	4.0485
YPAS	43,421,000,000	69,736,000,000	20,785,000,000	349,438,000,000	164,590,000,000	184,849,000,000	0.1243	0.1996	0.0595	0.8904	2.8004
INFP	12,160,638,000,000	14,879,259,000,000	5,876,742,000,000	22,755,160,000,000	19,418,738,000,000	3,336,422,000,000	0.5344	0.6539	0.2583	5.8202	13.4842
SMGR	3,406,092,000,000	16,113,445,000,000	6,109,314,000,000	26,579,084,000,000	18,164,855,000,000	8,414,229,000,000	0.1281	0.6062	0.2299	2.1588	6.6284
ALMI	270,373,000,000	367,444,000,000	32,122,000,000	1,881,569,000,000	587,883,000,000	1,293,685,000,000	0.1437	0.1953	0.0171	0.4544	2.1711
BTON	68,301,000,000	94,649,000,000	30,002,000,000	145,101,000,000	113,179,000,000	31,922,000,000	0.4707	0.6523	0.2068	3.5455	10.3266
GDST	469,004,000,000	(83,489,000,000)	60,451,000,000	1,163,971,000,000	792,924,000,000	371,046,000,000	0.4029	-0.0717	0.0519	2.1370	5.0023
INAI	213,377,000,000	46,278,000,000	47,446,000,000	612,224,000,000	129,218,000,000	483,006,000,000	0.3485	0.0756	0.0775	0.2675	3.3345
LMSH	76,797,000,000	87,761,000,000	45,212,000,000	128,548,000,000	97,525,000,000	31,023,000,000	0.5974	0.6827	0.3517	3.1436	11.8090
LION	352,554,000,000	317,831,000,000	96,532,000,000	433,497,000,000	371,829,000,000	61,668,000,000	0.8133	0.7332	0.2227	6.0295	15.5527
PICO	81,837,000,000	68,387,000,000	106,687,000,000	594,616,000,000	199,113,000,000	395,503,000,000	0.1376	0.1150	0.1794	0.5034	3.0121
TRAI	44,409,000,000	39,387,000,000	6,038,000,000	240,324,000,000	107,681,000,000	132,643,000,000	0.1848	0.1639	0.0251	0.8118	2.7677
KICI	49,150,000,000	(5,743,000,000)	3,120,000,000	94,956,000,000	66,557,000,000	28,399,000,000	0.5176	-0.0605	0.0329	2.3436	5.8800
KDSI	137,261,000,000	109,900,000,000	57,511,000,000	570,564,000,000	316,006,000,000	254,558,000,000	0.2406	0.1926	0.1008	1.2414	4.1869
ARNA	46,159,000,000	512,638,000,000	224,434,000,000	937,360,000,000	604,808,000,000	332,552,000,000	0.0492	0.5469	0.2394	1.8187	5.6245
IKAI	(103,829,000,000)	(147,236,000,000)	(32,966,000,000)	507,425,000,000	248,886,000,000	258,540,000,000	-0.2046	-0.2902	-0.0650	0.9627	-1.7140
KIAS	527,723,000,000	161,806,000,000	69,070,000,000	2,143,815,000,000	1,975,323,000,000	168,492,000,000	0.2462	0.0755	0.0322	11.7235	14.3871
MLIA	441,208,000,000	421,268,000,000	324,975,000,000	6,558,955,000,000	1,237,568,000,000	5,321,387,000,000	0.0673	0.0642	0.0495	0.2326	1.2278
TOTO	518,038,000,000	848,203,000,000	373,866,000,000	1,522,664,000,000	898,165,000,000	624,499,000,000	0.3402	0.5571	0.2455	1.4382	7.2079
JECC	83,021,000,000	63,376,000,000	74,729,000,000	708,955,000,000	142,876,000,000	566,079,000,000	0.1171	0.0894	0.1054	0.2524	2.0330
KBLM	(11,003,000,000)	52,513,000,000	66,807,000,000	722,941,000,000	264,746,000,000	458,195,000,000	-0.0152	0.0726	0.0924	0.5778	1.3646
KBLI	506,503,000,000	188,943,000,000	180,837,000,000	1,161,698,000,000	845,141,000,000	316,557,000,000	0.4360	0.1626	0.1557	2.6698	7.2398
SCCO	378,356,000,000	440,710,000,000	197,773,000,000	1,486,921,000,000	654,045,000,000	832,877,000,000	0.2545	0.2964	0.1330	0.7853	4.3538
VOKS	358,139,000,000	185,413,000,000	217,242,000,000	1,698,078,000,000	603,066,000,000	1,095,012,000,000	0.2109	0.1092	0.1279	0.5507	3.1775
ASGR	321,399,000,000	440,819,000,000	223,735,000,000	1,239,927,000,000	633,010,000,000	606,917,000,000	0.2592	0.3555	0.1804	1.0430	5.1671
MTDL	455,144,000,000	535,714,000,000	173,633,000,000	1,662,381,000,000	700,435,000,000	961,946,000,000	0.2738	0.3223	0.1044	0.7281	4.3131

C Hakipta milik IBIKKG (Institut Bisnis dan Informatika Kwik Kian Gie)

Institut Bisnis dan Informatika Kwik Kian Gie

- Ditaring mengutip sebagian atau seluruhnya atau untuk tujuan lain tanpa mencantumkan dari 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.



MLPL	2,289,754,000,000	4,737,499,000,000	253,326,000,000	14,088,183,000,000	7,053,073,000,000	7,035,110,000,000	0.1625	0.3363	0.0180	1.0026	3.3360
ASII	21,621,000,000,000	86,684,000,000,000	19,870,000,000,000	182,274,000,000,000	89,814,000,000,000	92,460,000,000,000	0.1186	0.4756	0.1090	0.9714	4.0810
AUTO	453,865,000,000	5,054,500,000,000	475,534,000,000	8,881,642,000,000	5,485,099,000,000	3,396,543,000,000	0.0511	0.5691	0.0535	1.6149	4.2459
GJTL	2,174,027,000,000	3,684,484,000,000	1,398,642,000,000	12,869,793,000,000	5,478,384,000,000	7,391,409,000,000	0.1689	0.2863	0.1087	0.7412	3.5500
IMAS	1,886,609,000,000	2,183,266,000,000	1,049,245,000,000	17,577,664,000,000	5,708,445,000,000	11,869,219,000,000	0.1073	0.1242	0.0597	0.4809	2.0151
INDS	505,892,000,000	814,050,000,000	213,682,000,000	1,664,779,000,000	1,136,573,000,000	528,206,000,000	0.3039	0.4890	0.1284	2.1518	6.7094
LPIN	62,731,000,000	69,735,000,000	6,343,000,000	172,269,000,000	134,856,000,000	37,413,000,000	0.3641	0.4048	0.0368	3.6045	7.7406
NIPS	29,664,000,000	166,074,000,000	50,537,000,000	524,694,000,000	202,074,000,000	322,620,000,000	0.0565	0.3165	0.0963	0.6264	2.7076
PRAS	20,047,000,000	182,612,000,000	11,157,000,000	577,350,000,000	280,294,000,000	297,056,000,000	0.0347	0.3163	0.0193	0.9436	2.3795
SMSM	505,472,000,000	723,745,000,000	388,850,000,000	1,556,214,000,000	910,119,000,000	646,095,000,000	0.3248	0.4651	0.2499	1.4086	6.8051
TURI	563,346,000,000	1,627,699,000,000	352,017,000,000	3,312,385,000,000	1,768,299,000,000	1,544,086,000,000	0.1701	0.4914	0.1063	1.1452	4.6343
UNTR	10,720,951,000,000	21,664,086,000,000	7,277,222,000,000	50,300,633,000,000	32,300,557,000,000	18,000,076,000,000	0.2131	0.4307	0.1447	1.7945	5.6586
INTD	25,470,000,000	(41,674,000,000)	5,695,000,000	53,766,000,000	19,278,000,000	34,488,000,000	0.4737	-0.7751	0.1059	0.5590	1.8795
MDRN	557,789,000,000	141,679,000,000	121,599,000,000	1,734,346,000,000	986,890,000,000	747,456,000,000	0.3216	0.0817	0.0701	1.3203	4.2336
KONI	16,015,000,000	(17,297,000,000)	6,101,000,000	82,759,000,000	28,783,000,000	53,976,000,000	0.1935	-0.2090	0.0737	0.5333	1.6434
DVLA	634,625,000,000	483,718,000,000	196,166,000,000	1,074,691,000,000	841,546,000,000	233,145,000,000	0.5905	0.4501	0.1825	3.6095	10.3578
INAF	407,765,000,000	265,075,000,000	83,309,000,000	1,188,619,000,000	650,102,000,000	538,517,000,000	0.3431	0.2230	0.0701	1.2072	4.7160
KLBF	4,550,093,000,000	6,896,160,000,000	2,200,247,000,000	9,417,957,000,000	7,371,644,000,000	2,046,314,000,000	0.4831	0.7322	0.2336	3.6024	10.9089
KAEF	968,614,000,000	842,554,000,000	285,157,000,000	2,076,348,000,000	1,441,534,000,000	634,814,000,000	0.4665	0.4058	0.1373	2.2708	7.6903
MERK	344,055,000,000	376,780,000,000	141,840,000,000	569,431,000,000	416,742,000,000	152,689,000,000	0.6042	0.6617	0.2491	2.7294	10.6604
SCPI	166,586,000,000	11,813,000,000	(5,959,000,000)	441,427,000,000	17,286,000,000	423,212,000,000	0.3774	0.0268	-0.0135	0.0408	2.5150
PYFA	40,168,000,000	32,132,000,000	8,898,000,000	135,850,000,000	87,705,000,000	48,144,000,000	0.2957	0.2365	0.0655	1.8217	5.0637
SQBB	244,085,000,000	238,083,000,000	171,457,000,000	397,144,000,000	325,359,000,000	71,785,000,000	0.6146	0.5995	0.4317	4.5324	13.6463
TSPC	2,296,643,000,000	3,003,699,000,000	701,807,000,000	4,632,985,000,000	3,353,156,000,000	1,279,829,000,000	0.4957	0.6483	0.1515	2.6200	9.1344
TCID	669,138,000,000	807,757,000,000	210,086,000,000	1,261,573,000,000	1,096,822,000,000	164,751,000,000	0.5304	0.6403	0.1665	6.6575	13.6761
MRAT	294,234,000,000	275,687,000,000	41,592,000,000	455,473,000,000	385,887,000,000	69,586,000,000	0.6460	0.6053	0.0913	5.5455	12.6473
UNVR	(2,499,934,000,000)	3,796,065,000,000	6,454,808,000,000	11,984,979,000,000	3,968,365,000,000	8,016,614,000,000	-0.2086	0.3167	0.5386	0.4950	3.8032

1. Ditanggung tanggung sepenuhnya atau seluruhnya 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.



Perhitungan Altman (Z-Score) tahun 2013

Kode	Working Capital	R/E	EBIT	Total Asset	BV of Equity	Total Liabilities	X ₁	X ₂	X ₃	X ₄	FD
ADES	88,025,000,000	(330,187,000,000)	53,642,000,000	441,064,000,000	264,778,000,000	176,286,000,000	0.1996	-0.7486	0.1216	1.5020	1.2631
DLTA	589,120,000,000	641,529,000,000	337,305,000,000	867,041,000,000	676,558,000,000	190,483,000,000	0.6795	0.7399	0.3890	3.5518	13.2130
FAST	377,131,000,000	(43,011,000,000)	201,851,000,000	2,028,125,000,000	1,100,972,000,000	927,153,000,000	0.1860	-0.0212	0.0995	1.1875	3.0664
ICBP	6,625,132,000,000	6,698,167,000,000	2,771,924,000,000	21,267,470,000,000	13,266,731,000,000	8,001,739,000,000	0.3115	0.3149	0.1303	1.6580	5.6870
INDF	2,993,188,000,000	36,972,837,000,000	6,717,981,000,000	78,092,789,000,000	38,373,129,000,000	39,719,660,000,000	0.1664	0.4734	0.0860	0.9661	4.2274
MYOR	3,798,419,000,000	3,491,257,000,000	1,304,809,000,000	9,709,838,000,000	3,938,761,000,000	5,771,077,000,000	0.3912	0.3596	0.1344	0.6825	5.3580
MLBI	(16,290,000,000)	964,661,000,000	1,553,106,000,000	1,782,148,000,000	987,533,000,000	794,615,000,000	-0.0091	0.5413	0.8715	1.2428	8.8659
ROTH	43,684,000,000	513,100,000,000	232,391,000,000	1,822,689,000,000	787,338,000,000	1,035,351,000,000	0.0240	0.2815	0.1275	0.7605	2.7302
PTSP	47,867,000,000	39,910,000,000	38,472,000,000	250,670,000,000	156,214,000,000	94,456,000,000	0.1910	0.1592	0.1535	1.6538	4.5396
PSDN	153,664,000,000	112,918,000,000	56,942,000,000	681,832,000,000	417,600,000,000	264,233,000,000	0.2254	0.1656	0.0835	1.5804	4.2390
SKET	29,396,000,000	48,998,000,000	19,691,000,000	301,989,000,000	139,650,000,000	162,339,000,000	0.0973	0.1623	0.0652	0.8602	2.5089
STEP	85,275,000,000	562,828,000,000	145,123,000,000	1,470,059,000,000	694,128,000,000	775,931,000,000	0.0580	0.3829	0.0987	0.8946	3.2314
SMAR	343,770,000,000	4,153,586,000,000	1,947,915,000,000	18,381,114,000,000	6,484,901,000,000	11,896,213,000,000	0.0187	0.2260	0.1060	0.5451	2.1439
STBEA	273,263,000,000	916,695,000,000	494,386,000,000	6,212,359,000,000	1,797,974,000,000	4,414,385,000,000	0.0440	0.1476	0.0796	0.4073	1.7320
CULTJ	931,717,000,000	1,386,340,000,000	423,195,000,000	2,811,621,000,000	2,015,147,000,000	796,474,000,000	0.3314	0.4931	0.1505	2.5301	7.4493
CEKA	328,084,000,000	269,572,000,000	90,910,000,000	1,069,627,000,000	528,275,000,000	541,352,000,000	0.3067	0.2520	0.0850	0.9758	4.4295
RMBA	839,178,000,000	264,937,000,000	(1,001,566,000,000)	9,232,016,000,000	881,865,000,000	8,350,151,000,000	0.0909	0.0287	-0.1085	0.1056	0.0717
GGRM	4,509,881,000,000	28,400,527,000,000	6,649,806,000,000	50,770,251,000,000	29,416,271,000,000	21,353,980,000,000	0.2858	0.5594	0.1310	1.3776	6.0250
HMSP	9,124,040,000,000	13,596,383,000,000	14,600,256,000,000	27,404,594,000,000	14,155,305,000,000	13,249,559,000,000	0.3329	0.4961	0.5328	1.0684	8.5034
ARGO	(303,560,000,000)	(342,406,000,000)	130,370,000,000	2,345,033,000,000	326,918,000,000	2,018,115,000,000	-0.1294	-0.1460	0.0556	0.1620	-0.7815
HDTX	(552,183,000,000)	(68,742,000,000)	(283,989,000,000)	2,378,728,000,000	720,119,000,000	1,658,609,000,000	-0.2321	-0.0289	-0.1194	0.4342	-1.9634
RDTX	(255,660,000,000)	1,003,445,000,000	232,174,000,000	1,549,675,000,000	1,147,259,000,000	402,416,000,000	-0.1650	0.6475	0.1498	2.8509	5.0289
SSTM	99,244,000,000	(91,640,000,000)	(3,484,000,000)	801,866,000,000	271,710,000,000	530,156,000,000	0.1238	-0.1143	-0.0043	0.5125	0.9483
MYTX	(557,347,000,000)	(887,318,000,000)	(13,785,000,000)	2,095,467,000,000	(103,558,000,000)	2,199,025,000,000	-0.2660	-0.4234	-0.0066	-0.0471	-3.2189
SRSN	204,949,000,000	12,776,000,000	39,939,000,000	420,782,000,000	314,376,000,000	106,407,000,000	0.4871	0.0304	0.0949	2.9545	7.0342
RICY	363,274,000,000	55,447,000,000	116,228,000,000	1,109,865,000,000	381,190,000,000	728,675,000,000	0.3273	0.0500	0.1047	0.5231	3.5631
BATA	178,241,000,000	383,853,000,000	65,392,000,000	680,685,000,000	396,853,000,000	283,832,000,000	0.2619	0.5639	0.0961	1.3982	5.6698
TIRT	(8,052,000,000)	(83,697,000,000)	(108,075,000,000)	723,177,000,000	59,014,000,000	664,163,000,000	-0.0111	-0.1157	-0.1494	0.0889	-1.3613
FASW	549,660,000,000	315,427,000,000	348,272,000,000	5,692,060,000,000	1,557,932,000,000	4,134,128,000,000	0.0966	0.0554	0.0612	0.3768	1.6210
SPMA	91,545,000,000	158,118,000,000	137,586,000,000	1,767,106,000,000	755,535,000,000	1,011,571,000,000	0.0518	0.0895	0.0779	0.7469	1.9390
AKRA	1,130,023,000,000	4,313,673,000,000	837,371,000,000	14,633,141,000,000	5,363,161,000,000	9,269,980,000,000	0.0772	0.2948	0.0572	0.5786	2.4596
BUDI	77,517,000,000	268,867,000,000	156,114,000,000	2,382,875,000,000	885,121,000,000	1,497,754,000,000	0.0325	0.1128	0.0655	0.5910	1.6420
ETWA	26,915,000,000	38,350,000,000	112,217,000,000	1,291,711,000,000	445,660,000,000	846,051,000,000	0.0208	0.0297	0.0869	0.5268	1.3704

1. Dilarang menyalin, menyalin, atau menyalin materi ini untuk tujuan komersial atau untuk tujuan lain yang melanggar hukum, tanpa izin IBIKKG.
2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

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.



LTLS	294,057,000,000	1,190,870,000,000	278,397,000,000	4,532,035,000,000	1,390,195,000,000	3,141,840,000,000	0.0649	0.2628	0.0614	0.4425	2.1597
DPNS	150,679,000,000	140,552,000,000	3,859,000,000	256,373,000,000	223,428,000,000	32,945,000,000	0.5877	0.5482	0.0151	6.7818	12.8649
EKAD	130,686,000,000	202,630,000,000	56,367,000,000	343,602,000,000	237,708,000,000	105,894,000,000	0.3803	0.5897	0.1640	2.2448	7.8769
AKPI	249,337,000,000	385,507,000,000	90,836,000,000	2,084,567,000,000	1,029,336,000,000	1,055,231,000,000	0.1196	0.1849	0.0436	0.9755	2.7046
AMFG	1,506,156,000,000	2,378,644,000,000	429,375,000,000	3,539,393,000,000	2,760,727,000,000	778,666,000,000	0.4255	0.6720	0.1213	3.5455	9.5204
APLI	57,964,000,000	34,180,000,000	3,528,000,000	303,594,000,000	217,723,000,000	85,871,000,000	0.1909	0.1126	0.0116	2.5355	4.3598
BRNA	(105,918,000,000)	270,806,000,000	31,187,000,000	1,125,133,000,000	305,881,000,000	819,252,000,000	-0.0941	0.2407	0.0277	0.3734	0.7454
IGAR	185,199,000,000	220,882,000,000	45,498,000,000	314,747,000,000	225,743,000,000	89,004,000,000	0.5884	0.7018	0.1446	2.5363	9.7823
LMPJ	72,892,000,000	106,839,000,000	34,968,000,000	822,190,000,000	397,420,000,000	424,770,000,000	0.0887	0.1299	0.0425	0.9356	2.2734
SIAP	(516,000,000)	29,509,000,000	1,018,000,000	272,598,000,000	100,014,000,000	172,584,000,000	-0.0019	0.1083	0.0037	0.5795	0.9741
SIMA	(9,151,000,000)	(72,866,000,000)	(6,657,000,000)	65,314,000,000	30,023,000,000	35,292,000,000	-0.1401	-1.1156	-0.1019	0.8507	-4.3477
TRST	149,383,000,000	1,348,995,000,000	119,444,000,000	3,260,920,000,000	1,709,677,000,000	1,551,242,000,000	0.0458	0.4137	0.0366	1.1021	3.0525
YPAS	62,069,000,000	75,957,000,000	10,638,000,000	613,879,000,000	170,811,000,000	443,067,000,000	0.1011	0.1237	0.0173	0.3855	1.5879
SINP	14,106,159,000,000	18,438,208,000,000	6,064,100,000,000	26,607,241,000,000	22,977,687,000,000	3,629,554,000,000	0.5302	0.6930	0.2279	6.3307	13.9158
SMGR	4,674,479,000,000	19,752,566,000,000	6,972,385,000,000	30,792,884,000,000	21,803,976,000,000	8,988,908,000,000	0.1518	0.6415	0.2264	2.4257	7.1555
ALMI	107,965,000,000	436,903,000,000	90,537,000,000	2,752,078,000,000	657,342,000,000	2,094,737,000,000	0.0392	0.1588	0.0329	0.3138	1.3255
SBTON	91,942,000,000	120,288,000,000	29,168,000,000	176,136,000,000	138,817,000,000	37,319,000,000	0.5220	0.6829	0.1656	3.7197	10.6692
GGDS	576,143,000,000	7,999,000,000	152,129,000,000	1,191,497,000,000	884,413,000,000	307,084,000,000	0.4835	0.0067	0.1277	2.8800	7.0760
INAI	103,793,000,000	21,844,000,000	36,758,000,000	765,881,000,000	126,318,000,000	639,564,000,000	0.1355	0.0285	0.0480	0.1975	1.5119
LMSH	87,966,000,000	100,704,000,000	18,045,000,000	141,698,000,000	110,468,000,000	31,229,000,000	0.6208	0.7107	0.1273	3.5374	10.9593
KLION	365,092,000,000	361,814,000,000	74,475,000,000	498,568,000,000	415,784,000,000	82,784,000,000	0.7323	0.7257	0.1494	5.0225	13.4470
PICO	109,518,000,000	84,309,000,000	113,868,000,000	621,400,000,000	215,035,000,000	406,365,000,000	0.1762	0.1357	0.1832	0.5292	3.3855
TIRA	26,234,000,000	22,173,000,000	1,151,000,000	234,205,000,000	90,467,000,000	143,738,000,000	0.1120	0.0947	0.0049	0.6294	1.7373
KICI	55,284,000,000	1,677,000,000	11,391,000,000	98,296,000,000	73,977,000,000	24,319,000,000	0.5624	0.0171	0.1159	3.0419	7.7179
KDSI	150,930,000,000	149,509,000,000	51,802,000,000	850,234,000,000	352,009,000,000	498,225,000,000	0.1775	0.1758	0.0609	0.7065	2.8890
ARNA	93,325,000,000	676,490,000,000	321,297,000,000	1,135,245,000,000	768,490,000,000	366,755,000,000	0.0822	0.5959	0.2830	2.0954	6.5839
IKAI	5,540,000,000	(190,714,000,000)	(12,090,000,000)	482,057,000,000	205,408,000,000	276,649,000,000	0.0115	-0.3956	-0.0251	0.7425	-0.6033
KIAS	600,200,000,000	233,583,000,000	94,257,000,000	2,270,905,000,000	2,047,101,000,000	223,804,000,000	0.2643	0.1029	0.0415	9.1468	11.9522
MLIA	172,516,000,000	373,812,000,000	481,911,000,000	7,189,899,000,000	1,190,112,000,000	5,999,787,000,000	0.0240	0.0520	0.0670	0.1984	0.9856
TOTO	593,304,000,000	985,688,000,000	347,408,000,000	1,746,178,000,000	1,035,650,000,000	710,527,000,000	0.3398	0.5645	0.1990	1.4576	6.9366
JECC	(23,306,000,000)	68,160,000,000	134,111,000,000	1,239,822,000,000	147,660,000,000	1,092,161,000,000	-0.0188	0.0550	0.1082	0.1352	0.9248
KBLM	(16,032,000,000)	57,432,000,000	63,538,000,000	654,296,000,000	269,664,000,000	384,632,000,000	-0.0245	0.0878	0.0971	0.7011	1.5141
KBLI	557,464,000,000	230,452,000,000	165,639,000,000	1,337,022,000,000	886,650,000,000	450,373,000,000	0.4169	0.1724	0.1239	1.9687	6.1967
SCCO	411,259,000,000	494,277,000,000	143,300,000,000	1,762,032,000,000	707,611,000,000	1,054,421,000,000	0.2334	0.2805	0.0813	0.6711	3.6967
EVOKS	179,092,000,000	183,596,000,000	122,749,000,000	1,955,830,000,000	601,249,000,000	1,354,581,000,000	0.0916	0.0939	0.0628	0.4439	1.7945
ASGR	389,216,000,000	544,269,000,000	283,880,000,000	1,451,020,000,000	736,460,000,000	714,560,000,000	0.2682	0.3751	0.1956	1.0306	5.3793
MTDL	779,744,000,000	765,582,000,000	274,705,000,000	2,296,992,000,000	930,303,000,000	1,366,689,000,000	0.3395	0.3333	0.1196	0.6807	4.8318

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.



MLPL	4,204,040,000,000	6,466,738,000,000	1,766,195,000,000	20,255,269,000,000	8,977,127,000,000	11,278,142,000,000	0.2076	0.3193	0.0872	0.7960	3.8241
ASII	7,213,000,000,000	103,025,000,000,000	25,949,700,000,000	213,994,000,000,000	106,188,000,000,000	107,806,000,000,000	0.0804	0.4814	0.1213	0.9850	3.9463
AUTO	2,368,205,000,000	6,162,727,000,000	671,799,000,000	12,617,678,000,000	9,558,754,000,000	3,058,924,000,000	0.1877	0.4884	0.0532	3.1249	6.4624
GJTL	3,879,618,000,000	3,930,882,000,000	789,195,000,000	15,350,754,000,000	5,724,782,000,000	9,626,411,000,000	0.2527	0.2561	0.0514	0.5947	3.4626
IMAS	917,400,000,000	3,134,524,000,000	951,000,000,000	22,315,022,000,000	6,659,870,000,000	15,655,152,000,000	0.0411	0.1405	0.0426	0.4254	1.4607
INDS	804,792,000,000	1,075,884,000,000	24,426,000,000	2,196,518,000,000	1,752,866,000,000	443,653,000,000	0.3664	0.4898	0.0111	3.9510	8.2236
LPIN	70,250,000,000	78,290,000,000	6,732,000,000	196,391,000,000	143,411,000,000	52,980,000,000	0.3577	0.3986	0.0343	2.7069	6.7187
NIPS	26,003,000,000	199,946,000,000	76,509,000,000	798,408,000,000	235,946,000,000	562,462,000,000	0.0326	0.2504	0.0958	0.4195	2.1145
PRAS	9,910,000,000	269,767,000,000	16,661,000,000	795,630,000,000	406,448,000,000	389,182,000,000	0.0125	0.3391	0.0209	1.0444	2.4244
SMSM	574,105,000,000	813,625,000,000	421,245,000,000	1,701,103,000,000	1,006,799,000,000	694,304,000,000	0.3375	0.4783	0.2476	1.4501	6.9598
TURI	558,077,000,000	1,846,562,000,000	129,313,000,000	3,465,316,000,000	1,987,162,000,000	1,478,154,000,000	0.1610	0.5329	0.0373	1.3444	4.4560
UNTR	3,253,462,000,000	25,012,427,000,000	6,323,600,000,000	57,362,244,000,000	35,648,898,000,000	21,713,346,000,000	0.2310	0.4360	0.1102	1.6418	5.4019
IND	28,558,000,000	(37,374,000,000)	6,417,000,000	53,413,000,000	23,578,000,000	29,835,000,000	0.5347	-0.6997	0.1201	0.7903	2.8634
MDRN	288,625,000,000	186,521,000,000	116,167,000,000	1,887,308,000,000	1,031,732,000,000	855,576,000,000	0.1529	0.0988	0.0616	1.2059	3.0052
KONI	7,621,000,000	(21,142,000,000)	7,814,000,000	107,742,000,000	24,938,000,000	82,803,000,000	0.0707	-0.1962	0.0725	0.3012	0.6279
DVLA	698,511,000,000	556,874,000,000	167,079,000,000	1,190,054,000,000	914,703,000,000	275,351,000,000	0.5870	0.4679	0.1404	3.3220	9.8074
SINAF	177,937,000,000	205,766,000,000	(32,306,000,000)	1,294,511,000,000	590,793,000,000	703,717,000,000	0.1375	0.1590	-0.0250	0.8395	2.1337
KLBF	4,856,729,000,000	8,065,343,000,000	2,520,277,000,000	11,315,061,000,000	8,499,976,000,000	2,815,103,000,000	0.4292	0.7128	0.2227	3.0194	9.8066
KAPF	1,064,492,000,000	1,025,375,000,000	293,765,000,000	2,471,940,000,000	1,624,355,000,000	847,585,000,000	0.4306	0.4148	0.1188	1.9165	6.9881
MERK	440,420,000,000	472,257,000,000	482,047,000,000	696,946,000,000	512,219,000,000	184,728,000,000	0.6319	0.6776	0.6917	2.7728	13.9139
SCPI	322,380,000,000	4,719,000,000	81,390,000,000	746,402,000,000	10,391,000,000	736,011,000,000	0.4319	0.0063	0.1090	0.0141	3.6015
PYFA	26,188,000,000	38,328,000,000	9,727,000,000	175,119,000,000	93,901,000,000	81,218,000,000	0.1495	0.2189	0.0555	1.1562	3.2818
SQBB	262,811,000,000	259,776,000,000	184,776,000,000	421,188,000,000	347,052,000,000	74,136,000,000	0.6240	0.6168	0.4387	4.6813	13.9674
TSPC	2,643,650,000,000	3,240,603,000,000	647,985,000,000	5,407,958,000,000	3,862,952,000,000	1,545,006,000,000	0.4888	0.5992	0.1198	2.5003	8.5908
TCID	523,184,000,000	893,926,000,000	225,889,000,000	1,465,952,000,000	1,182,991,000,000	282,962,000,000	0.3569	0.6098	0.1541	4.1807	9.7544
MRAT	261,854,000,000	267,591,000,000	(10,128,000,000)	439,584,000,000	377,791,000,000	61,792,000,000	0.5957	0.6087	-0.0230	6.1139	12.1570
UNVR	2,556,503,000,000	4,082,370,000,000	7,121,743,000,000	13,348,188,000,000	4,254,670,000,000	9,033,518,000,000	-0.1915	0.3058	0.5335	0.4710	3.8205

- 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.



Perhitungan Leverage tahun 2011 - 2013

Kode	Total Debt			Total Asset			LEV		
	2011	2012	2013	2011	2012	2013	2011	2012	2013
ADES	190,302,000,000	179,972,000,000	176,286,000,000	316,048,000,000	389,094,000,000	441,064,000,000	0.6021	0.4625	0.3997
DLTA	123,231,000,000	147,095,000,000	190,483,000,000	696,167,000,000	745,307,000,000	867,041,000,000	0.1770	0.1974	0.2197
FAST	717,263,000,000	791,183,000,000	927,153,000,000	1,547,982,000,000	1,781,906,000,000	2,028,125,000,000	0.4634	0.4440	0.4571
ICBP	4,654,102,000,000	5,835,523,000,000	8,001,739,000,000	15,354,878,000,000	17,819,884,000,000	21,267,470,000,000	0.3031	0.3275	0.3762
INDF	22,114,722,000,000	25,249,168,000,000	39,719,660,000,000	53,715,950,000,000	59,389,405,000,000	78,092,789,000,000	0.4117	0.4251	0.5086
MYOR	4,175,176,000,000	5,234,656,000,000	5,771,077,000,000	6,599,846,000,000	8,302,506,000,000	9,709,838,000,000	0.6326	0.6305	0.5944
MEBI	690,545,000,000	822,195,000,000	794,615,000,000	1,220,813,000,000	1,152,048,000,000	1,782,148,000,000	0.5656	0.7137	0.4459
ROTI	212,696,000,000	538,337,000,000	1,035,351,000,000	759,137,000,000	1,204,945,000,000	1,822,689,000,000	0.2802	0.4468	0.5680
PEP	63,221,000,000	85,039,000,000	94,456,000,000	133,433,000,000	203,877,000,000	250,670,000,000	0.4738	0.4171	0.3768
PSDN	215,078,000,000	273,034,000,000	264,233,000,000	421,366,000,000	682,611,000,000	681,832,000,000	0.5104	0.4000	0.3875
SKLT	91,337,000,000	120,264,000,000	162,339,000,000	214,238,000,000	249,746,000,000	301,989,000,000	0.4263	0.4815	0.5376
STIP	444,701,000,000	670,149,000,000	775,931,000,000	934,766,000,000	1,249,841,000,000	1,470,059,000,000	0.4757	0.5362	0.5278
SMAR	7,386,347,000,000	7,308,000,000,000	11,896,213,000,000	14,721,899,000,000	16,247,395,000,000	18,381,114,000,000	0.5017	0.4498	0.6472
TBLA	2,637,303,000,000	3,438,056,000,000	4,414,385,000,000	4,244,618,000,000	5,197,552,000,000	6,212,359,000,000	0.6213	0.6615	0.7106
UETJ	780,926,000,000	744,274,000,000	796,474,000,000	2,180,517,000,000	2,420,793,000,000	2,811,621,000,000	0.3581	0.3075	0.2833
CEKA	418,302,000,000	564,290,000,000	541,352,000,000	823,361,000,000	1,027,693,000,000	1,069,627,000,000	0.5080	0.5491	0.5061
RMBA	4,086,673,000,000	5,011,668,000,000	8,350,151,000,000	6,333,957,000,000	6,935,601,000,000	9,232,016,000,000	0.6452	0.7226	0.9045
GGRM	14,537,777,000,000	14,903,612,000,000	21,353,980,000,000	39,088,705,000,000	41,509,325,000,000	50,770,251,000,000	0.3719	0.3590	0.4206
HMSP	9,027,088,000,000	12,939,107,000,000	13,249,559,000,000	19,329,758,000,000	26,247,527,000,000	27,404,594,000,000	0.4670	0.4930	0.4835
ARGO	1,349,618,000,000	1,588,348,000,000	2,018,115,000,000	1,709,908,000,000	1,809,814,000,000	2,345,033,000,000	0.7893	0.8776	0.8606
HDTX	448,340,000,000	726,955,000,000	1,658,609,000,000	1,013,575,000,000	1,362,547,000,000	2,378,728,000,000	0.4423	0.5335	0.6973
RDTX	253,916,000,000	254,727,000,000	402,416,000,000	1,082,292,000,000	1,207,905,000,000	1,549,675,000,000	0.2346	0.2109	0.2597
SSTM	544,375,000,000	525,337,000,000	530,156,000,000	843,450,000,000	810,276,000,000	801,866,000,000	0.6454	0.6483	0.6612
MYTX	1,784,607,000,000	1,864,250,000,000	2,199,025,000,000	1,848,395,000,000	1,803,323,000,000	2,095,467,000,000	0.9655	1.0338	1.0494
SRSN	108,942,000,000	132,905,000,000	106,407,000,000	361,182,000,000	402,109,000,000	420,782,000,000	0.3016	0.3305	0.2529
RICY	291,843,000,000	475,541,000,000	728,675,000,000	642,095,000,000	842,499,000,000	1,109,865,000,000	0.4545	0.5644	0.6565
BATA	162,169,000,000	186,620,000,000	283,832,000,000	516,649,000,000	574,108,000,000	680,685,000,000	0.3139	0.3251	0.4170
TIRT	553,423,000,000	574,357,000,000	664,163,000,000	690,933,000,000	679,649,000,000	723,177,000,000	0.8010	0.8451	0.9184
FASW	3,134,396,000,000	3,771,344,000,000	4,134,128,000,000	4,936,094,000,000	5,578,334,000,000	5,692,060,000,000	0.6350	0.6761	0.7263

1. Dilarang mengutip, menyalin, atau menjiplak sebagian atau seluruh isi dokumen ini tanpa izin IBIKKG.
 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.



SPMA	800,316,000,000	884,861,000,000	1,011,571,000,000	1,551,777,000,000	1,664,353,000,000	1,767,106,000,000	0.5157	0.5317	0.5724
AKRA	4,746,103,000,000	7,577,785,000,000	9,269,980,000,000	8,417,863,000,000	11,787,525,000,000	14,633,141,000,000	0.5638	0.6429	0.6335
BUDI	1,312,254,000,000	1,445,537,000,000	1,497,754,000,000	2,123,285,000,000	2,299,672,000,000	2,382,875,000,000	0.6180	0.6286	0.6285
ETWA	244,754,000,000	523,208,000,000	846,051,000,000	620,709,000,000	960,957,000,000	1,291,711,000,000	0.3943	0.5445	0.6550
LTLS	3,086,447,000,000	2,921,227,000,000	3,141,840,000,000	4,040,298,000,000	4,054,774,000,000	4,532,035,000,000	0.7639	0.7204	0.6933
DPNS	41,153,000,000	28,940,000,000	32,945,000,000	172,297,000,000	184,533,000,000	256,373,000,000	0.2388	0.1568	0.1285
EKAD	89,947,000,000	81,916,000,000	105,894,000,000	237,592,000,000	273,893,000,000	343,602,000,000	0.3786	0.2991	0.3082
AKPI	792,044,000,000	871,568,000,000	1,055,231,000,000	1,556,601,000,000	1,714,834,000,000	2,084,567,000,000	0.5088	0.5083	0.5062
AMFG	545,395,000,000	658,332,000,000	778,666,000,000	2,690,595,000,000	3,115,421,000,000	3,539,393,000,000	0.2027	0.2113	0.2200
APLI	118,856,000,000	115,232,000,000	85,871,000,000	334,702,000,000	333,867,000,000	303,594,000,000	0.3551	0.3451	0.2828
BRNA	389,457,000,000	468,554,000,000	819,252,000,000	643,964,000,000	770,384,000,000	1,125,133,000,000	0.6048	0.6082	0.7281
IGAR	64,994,000,000	70,314,000,000	89,004,000,000	355,580,000,000	312,343,000,000	314,747,000,000	0.1828	0.2251	0.2828
LMPI	278,776,000,000	405,692,000,000	424,770,000,000	685,896,000,000	815,153,000,000	822,190,000,000	0.4064	0.4977	0.5166
SEAP	60,830,000,000	78,574,000,000	172,584,000,000	163,233,000,000	184,367,000,000	272,598,000,000	0.3727	0.4262	0.6331
SIMA	68,659,000,000	64,448,000,000	35,292,000,000	47,684,000,000	48,804,000,000	65,314,000,000	1.4399	1.3205	0.5403
TRST	781,692,000,000	835,137,000,000	1,551,242,000,000	2,078,643,000,000	2,188,129,000,000	3,260,920,000,000	0.3761	0.3817	0.4757
YPAS	75,392,000,000	184,849,000,000	443,067,000,000	223,509,000,000	349,438,000,000	613,879,000,000	0.3373	0.5290	0.7217
INTP	2,417,380,000,000	3,336,422,000,000	3,629,554,000,000	18,151,331,000,000	22,755,160,000,000	26,607,241,000,000	0.1332	0.1466	0.1364
SMGR	5,046,506,000,000	8,414,229,000,000	8,988,908,000,000	19,661,603,000,000	26,579,084,000,000	30,792,884,000,000	0.2567	0.3166	0.2919
AEMI	1,274,907,000,000	1,293,685,000,000	2,094,737,000,000	1,862,966,000,000	1,881,569,000,000	2,752,078,000,000	0.6843	0.6876	0.7611
BFON	26,591,000,000	31,922,000,000	37,319,000,000	118,716,000,000	145,101,000,000	176,136,000,000	0.2240	0.2200	0.2119
GDST	232,090,000,000	371,046,000,000	307,084,000,000	977,463,000,000	1,163,971,000,000	1,191,497,000,000	0.2374	0.3188	0.2577
INAI	438,220,000,000	483,006,000,000	639,564,000,000	544,282,000,000	612,224,000,000	765,881,000,000	0.8051	0.7889	0.8351
LMSH	40,816,000,000	31,023,000,000	31,229,000,000	98,019,000,000	128,548,000,000	141,698,000,000	0.4164	0.2413	0.2204
LION	63,755,000,000	61,668,000,000	82,784,000,000	365,816,000,000	433,497,000,000	498,568,000,000	0.1743	0.1423	0.1660
PICO	373,926,000,000	395,503,000,000	406,365,000,000	561,840,000,000	594,616,000,000	621,400,000,000	0.6655	0.6651	0.6540
TIRA	121,291,000,000	132,643,000,000	143,738,000,000	223,874,000,000	240,324,000,000	234,205,000,000	0.5418	0.5519	0.6137
KICI	23,122,000,000	28,399,000,000	24,319,000,000	87,419,000,000	94,956,000,000	98,296,000,000	0.2645	0.2991	0.2474
KDSI	308,398,000,000	254,558,000,000	498,225,000,000	587,567,000,000	570,564,000,000	850,234,000,000	0.5249	0.4462	0.5860
ARNA	348,334,000,000	332,552,000,000	366,755,000,000	831,508,000,000	937,360,000,000	1,135,245,000,000	0.4189	0.3548	0.3231
IKAI	259,914,000,000	258,540,000,000	276,649,000,000	548,790,000,000	507,425,000,000	482,057,000,000	0.4736	0.5095	0.5739
KIAS	979,649,000,000	168,492,000,000	223,804,000,000	2,049,633,000,000	2,143,815,000,000	2,270,905,000,000	0.4780	0.0786	0.0986
MLIA	5,246,610,000,000	5,321,387,000,000	5,999,787,000,000	6,119,186,000,000	6,558,955,000,000	7,189,899,000,000	0.8574	0.8113	0.8345
TOTO	579,029,000,000	624,499,000,000	710,527,000,000	1,339,570,000,000	1,522,664,000,000	1,746,178,000,000	0.4322	0.4101	0.4069

- 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.



JECC	499,541,000,000	566,079,000,000	1,092,161,000,000	627,038,000,000	708,955,000,000	1,239,822,000,000	0.7967	0.7985	0.8809
KBLM	398,591,000,000	458,195,000,000	384,632,000,000	642,955,000,000	722,941,000,000	654,296,000,000	0.6199	0.6338	0.5879
KBLI	363,597,000,000	316,557,000,000	450,373,000,000	1,083,524,000,000	1,161,698,000,000	1,337,022,000,000	0.3356	0.2725	0.3368
SCCO	936,368,000,000	832,877,000,000	1,054,421,000,000	1,455,621,000,000	1,486,921,000,000	1,762,032,000,000	0.6433	0.5601	0.5984
VOKS	1,076,394,000,000	1,095,012,000,000	1,354,581,000,000	1,573,039,000,000	1,698,078,000,000	1,955,830,000,000	0.6843	0.6449	0.6926
ASGR	569,502,000,000	606,917,000,000	714,560,000,000	1,126,055,000,000	1,239,927,000,000	1,451,020,000,000	0.5057	0.4895	0.4925
MTDL	691,699,000,000	961,946,000,000	1,366,689,000,000	1,271,546,000,000	1,662,381,000,000	2,296,992,000,000	0.5440	0.5787	0.5950
MLPL	6,165,968,000,000	7,035,110,000,000	11,278,142,000,000	14,314,707,000,000	14,088,183,000,000	20,255,269,000,000	0.4307	0.4994	0.5568
ASII	78,481,000,000,000	92,460,000,000,000	107,806,000,000,000	154,319,000,000,000	182,274,000,000,000	213,994,000,000,000	0.5086	0.5073	0.5038
AUTO	2,241,333,000,000	3,396,543,000,000	3,058,924,000,000	6,964,227,000,000	8,881,642,000,000	12,617,678,000,000	0.3218	0.3824	0.2424
GHL	7,123,318,000,000	7,391,409,000,000	9,626,411,000,000	11,609,514,000,000	12,869,793,000,000	15,350,754,000,000	0.6136	0.5743	0.6271
IMAS	7,830,587,000,000	11,869,219,000,000	15,655,152,000,000	12,905,430,000,000	17,577,664,000,000	22,315,022,000,000	0.6068	0.6752	0.7016
INDS	507,466,000,000	528,206,000,000	443,653,000,000	1,139,715,000,000	1,664,779,000,000	2,196,518,000,000	0.4453	0.3173	0.2020
LPIN	39,116,000,000	37,413,000,000	52,980,000,000	157,371,000,000	172,269,000,000	196,391,000,000	0.2486	0.2172	0.2698
NIPS	280,691,000,000	322,620,000,000	562,462,000,000	446,688,000,000	524,694,000,000	798,408,000,000	0.6284	0.6149	0.7045
PRAS	342,115,000,000	297,056,000,000	389,182,000,000	481,912,000,000	577,350,000,000	795,630,000,000	0.7099	0.5145	0.4891
SMSM	566,978,000,000	646,095,000,000	694,304,000,000	1,445,275,000,000	1,556,214,000,000	1,701,103,000,000	0.3923	0.4152	0.4081
TURI	1,077,534,000,000	1,544,086,000,000	1,478,154,000,000	2,545,309,000,000	3,312,385,000,000	3,465,316,000,000	0.4233	0.4662	0.4266
UNTR	18,936,114,000,000	18,000,076,000,000	21,713,346,000,000	47,440,062,000,000	50,300,633,000,000	57,362,244,000,000	0.3992	0.3578	0.3785
INTD	41,938,000,000	34,488,000,000	29,835,000,000	57,331,000,000	53,766,000,000	53,413,000,000	0.7315	0.6414	0.5586
MDRN	633,475,000,000	747,456,000,000	855,576,000,000	1,055,996,000,000	1,734,346,000,000	1,887,308,000,000	0.5999	0.4310	0.4533
KONI	48,750,000,000	53,976,000,000	82,803,000,000	75,296,000,000	82,759,000,000	107,742,000,000	0.6474	0.6522	0.7685
DVLA	195,028,000,000	233,145,000,000	275,351,000,000	922,945,000,000	1,074,691,000,000	1,190,054,000,000	0.2113	0.2169	0.2314
INAF	50,570,800,000	538,517,000,000	703,717,000,000	1,114,902,000,000	1,188,619,000,000	1,294,511,000,000	0.0454	0.4531	0.5436
KLBF	1,758,619,000,000	2,046,314,000,000	2,815,103,000,000	8,274,554,000,000	9,417,957,000,000	11,315,061,000,000	0.2125	0.2173	0.2488
KAEF	541,737,000,000	634,814,000,000	847,585,000,000	1,794,242,000,000	2,076,348,000,000	2,471,940,000,000	0.3019	0.3057	0.3429
MERK	90,207,000,000	152,689,000,000	184,728,000,000	584,389,000,000	569,431,000,000	696,946,000,000	0.1544	0.2681	0.2651
SCPI	290,922,000,000	423,212,000,000	736,011,000,000	312,519,000,000	441,427,000,000	746,402,000,000	0.9309	0.9587	0.9861
PYFA	35,636,000,000	48,144,000,000	81,218,000,000	118,034,000,000	135,850,000,000	175,119,000,000	0.3019	0.3544	0.4638
SQBB	59,256,000,000	71,785,000,000	74,136,000,000	361,756,000,000	397,144,000,000	421,188,000,000	0.1638	0.1808	0.1760
TSPC	1,204,439,000,000	1,279,829,000,000	1,545,006,000,000	4,250,374,000,000	4,632,985,000,000	5,407,958,000,000	0.2834	0.2762	0.2857
TCID	110,452,000,000	164,751,000,000	282,962,000,000	1,130,865,000,000	1,261,573,000,000	1,465,952,000,000	0.0977	0.1306	0.1930
MRAT	64,064,000,000	69,586,000,000	61,792,000,000	422,493,000,000	455,473,000,000	439,584,000,000	0.1516	0.1528	0.1406
UNVR	6,801,375,000,000	8,016,614,000,000	9,033,518,000,000	10,482,312,000,000	11,984,979,000,000	13,348,188,000,000	0.6488	0.6689	0.6768

2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.
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Perhitungan Asset Growth tahun 2011 - 2013

Kode	Total Asset				BILIT		
	2010	2011	2012	2013	2011	2012	2013
ADES	324,493,000,000	316,048,000,000	389,094,000,000	441,064,000,000	-0.0260	0.2311	0.1336
DLTA	708,584,000,000	696,167,000,000	745,307,000,000	867,041,000,000	-0.0175	0.0706	0.1633
FAST	1,236,043,000,000	1,547,982,000,000	1,781,906,000,000	2,028,125,000,000	0.2524	0.1511	0.1382
ICBP	13,361,313,000,000	15,354,878,000,000	17,819,884,000,000	21,267,470,000,000	0.1492	0.1605	0.1935
INDF	47,275,955,000,000	53,715,950,000,000	59,389,405,000,000	78,092,789,000,000	0.1362	0.1056	0.3149
MYOR	4,399,191,000,000	6,599,846,000,000	8,302,506,000,000	9,709,838,000,000	0.5002	0.2580	0.1695
MLBI	1,137,082,000,000	1,220,813,000,000	1,152,048,000,000	1,782,148,000,000	0.0736	-0.0563	0.5469
ROTI	568,265,000,000	759,137,000,000	1,204,945,000,000	1,822,689,000,000	0.3359	0.5873	0.5127
PTSP	109,009,000,000	133,433,000,000	203,877,000,000	250,670,000,000	0.2241	0.5279	0.2295
PSDN	414,611,000,000	421,366,000,000	682,611,000,000	681,832,000,000	0.0163	0.6200	-0.0011
SKLT	199,375,000,000	214,238,000,000	249,746,000,000	301,989,000,000	0.0745	0.1657	0.2092
STTP	649,274,000,000	934,766,000,000	1,249,841,000,000	1,470,059,000,000	0.4397	0.3371	0.1762
SMAR	12,475,642,000,000	14,721,899,000,000	16,247,395,000,000	18,381,114,000,000	0.1801	0.1036	0.1313
TBLA	3,651,105,000,000	4,244,618,000,000	5,197,552,000,000	6,212,359,000,000	0.1626	0.2245	0.1952
ULTJ	2,006,958,000,000	2,180,517,000,000	2,420,793,000,000	2,811,621,000,000	0.0865	0.1102	0.1614
CEKA	850,470,000,000	823,361,000,000	1,027,693,000,000	1,069,627,000,000	-0.0319	0.2482	0.0408
RMBA	4,902,597,000,000	6,333,957,000,000	6,935,601,000,000	9,232,016,000,000	0.2920	0.0950	0.3311
GGRM	30,741,679,000,000	39,088,705,000,000	41,509,325,000,000	50,770,251,000,000	0.2715	0.0619	0.2231
HMSA	20,525,123,000,000	19,329,758,000,000	26,247,527,000,000	27,404,594,000,000	-0.0582	0.3579	0.0441
ARGO	1,817,678,000,000	1,709,908,000,000	1,809,814,000,000	2,345,033,000,000	-0.0593	0.0584	0.2957
HDTX	1,017,613,000,000	1,013,575,000,000	1,362,547,000,000	2,378,728,000,000	-0.0040	0.3443	0.7458
RDTX	852,447,000,000	1,082,292,000,000	1,207,905,000,000	1,549,675,000,000	0.2696	0.1161	0.2829
SSTM	872,459,000,000	843,450,000,000	810,276,000,000	801,866,000,000	-0.0332	-0.0393	-0.0104
MYTX	1,882,934,000,000	1,848,395,000,000	1,803,323,000,000	2,095,467,000,000	-0.0183	-0.0244	0.1620
SRSN	364,005,000,000	361,182,000,000	402,109,000,000	420,782,000,000	-0.0078	0.1133	0.0464
RICY	613,323,000,000	642,095,000,000	842,499,000,000	1,109,865,000,000	0.0469	0.3121	0.3173
BATA	484,253,000,000	516,649,000,000	574,108,000,000	680,685,000,000	0.0669	0.1112	0.1856
TIRT	577,182,000,000	690,933,000,000	679,649,000,000	723,177,000,000	0.1971	-0.0163	0.0640
FASW	4,495,022,000,000	4,936,094,000,000	5,578,334,000,000	5,692,060,000,000	0.0981	0.1301	0.0204

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SPMA	1,490,034,000,000	1,551,777,000,000	1,664,353,000,000	1,767,106,000,000	0.0414	0.0725	0.0617
AKRA	7,778,862,000,000	8,417,863,000,000	11,787,525,000,000	14,633,141,000,000	0.0821	0.4003	0.2414
BUDI	1,967,633,000,000	2,123,285,000,000	2,299,672,000,000	2,382,875,000,000	0.0791	0.0831	0.0362
ETWA	533,380,000,000	620,709,000,000	960,957,000,000	1,291,711,000,000	0.1637	0.5482	0.3442
LTLS	3,591,139,000,000	4,040,298,000,000	4,054,774,000,000	4,532,035,000,000	0.1251	0.0036	0.1177
DPNS	175,683,000,000	172,297,000,000	184,533,000,000	256,373,000,000	-0.0193	0.0710	0.3893
EKAD	204,470,000,000	237,592,000,000	273,893,000,000	343,602,000,000	0.1620	0.1528	0.2545
AKPI	1,320,417,000,000	1,556,601,000,000	1,714,834,000,000	2,084,567,000,000	0.1789	0.1017	0.2156
AMFG	2,372,657,000,000	2,690,595,000,000	3,115,421,000,000	3,539,393,000,000	0.1340	0.1579	0.1361
APLI	326,852,000,000	334,702,000,000	333,867,000,000	303,594,000,000	0.0240	-0.0025	-0.0907
BRNA	550,907,000,000	643,964,000,000	770,384,000,000	1,125,133,000,000	0.1689	0.1963	0.4605
IGAR	347,473,000,000	355,580,000,000	312,343,000,000	314,747,000,000	0.0233	-0.1216	0.0077
LMPI	608,920,000,000	685,896,000,000	815,153,000,000	822,190,000,000	0.1264	0.1884	0.0086
SIAP	150,913,000,000	163,233,000,000	184,367,000,000	272,598,000,000	0.0816	0.1295	0.4786
SIMA	50,432,000,000	47,684,000,000	48,804,000,000	65,314,000,000	-0.0545	0.0235	0.3383
TRST	1,965,891,000,000	2,078,643,000,000	2,188,129,000,000	3,260,920,000,000	0.0574	0.0527	0.4903
YPAS	200,856,000,000	223,509,000,000	349,438,000,000	613,879,000,000	0.1128	0.5634	0.7568
INTP	15,346,146,000,000	18,151,331,000,000	22,755,160,000,000	26,607,241,000,000	0.1828	0.2536	0.1693
SMGR	15,562,999,000,000	19,661,603,000,000	26,579,084,000,000	30,792,884,000,000	0.2634	0.3518	0.1585
ALMI	1,559,150,000,000	1,862,966,000,000	1,881,569,000,000	2,752,078,000,000	0.1949	0.0100	0.4627
BTON	89,824,000,000	118,716,000,000	145,101,000,000	176,136,000,000	0.3217	0.2223	0.2139
GDST	1,074,570,000,000	977,463,000,000	1,163,971,000,000	1,191,497,000,000	-0.0904	0.1908	0.0236
INAI	389,007,000,000	544,282,000,000	612,224,000,000	765,881,000,000	0.3992	0.1248	0.2510
LMSH	78,200,000,000	98,019,000,000	128,548,000,000	141,698,000,000	0.2534	0.3115	0.1023
LION	303,900,000,000	365,816,000,000	433,497,000,000	498,568,000,000	0.2037	0.1850	0.1501
PICO	570,360,000,000	561,840,000,000	594,616,000,000	621,400,000,000	-0.0149	0.0583	0.0450
TIRA	217,837,000,000	223,874,000,000	240,324,000,000	234,205,000,000	0.0277	0.0735	-0.0255
KICI	85,942,000,000	87,419,000,000	94,956,000,000	98,296,000,000	0.0172	0.0862	0.0352
KDSI	557,725,000,000	587,567,000,000	570,564,000,000	850,234,000,000	0.0535	-0.0289	0.4902
ARNA	873,154,000,000	831,508,000,000	937,360,000,000	1,135,245,000,000	-0.0477	0.1273	0.2111
IKAI	643,788,000,000	548,790,000,000	507,425,000,000	482,057,000,000	-0.1476	-0.0754	-0.0500
KIAS	1,266,122,000,000	2,049,633,000,000	2,143,815,000,000	2,270,905,000,000	0.6188	0.0460	0.0593
MLIA	4,532,300,000,000	6,119,186,000,000	6,558,955,000,000	7,189,899,000,000	0.3501	0.0719	0.0962
TOTO	1,091,583,000,000	1,339,570,000,000	1,522,664,000,000	1,746,178,000,000	0.2272	0.1367	0.1468

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JECC	561,999,000,000	627,038,000,000	708,955,000,000	1,239,822,000,000	0.1157	0.1306	0.7488
KBLM	403,195,000,000	642,955,000,000	722,941,000,000	654,296,000,000	0.5947	0.1244	-0.0950
KBLI	958,737,000,000	1,083,524,000,000	1,161,698,000,000	1,337,022,000,000	0.1302	0.0721	0.1509
SCCO	1,157,613,000,000	1,455,621,000,000	1,486,921,000,000	1,762,032,000,000	0.2574	0.0215	0.1850
VOKS	1,126,481,000,000	1,573,039,000,000	1,698,078,000,000	1,955,830,000,000	0.3964	0.0795	0.1518
ASGR	986,898,000,000	1,126,055,000,000	1,239,927,000,000	1,451,020,000,000	0.1410	0.1011	0.1702
MTDL	934,356,000,000	1,271,546,000,000	1,662,381,000,000	2,296,992,000,000	0.3609	0.3074	0.3817
MLPL	14,016,686,000,000	14,314,707,000,000	14,088,183,000,000	20,255,269,000,000	0.0213	-0.0158	0.4377
ASII	113,362,000,000,000	154,319,000,000,000	182,274,000,000,000	213,994,000,000,000	0.3613	0.1812	0.1740
AUTO	5,585,852,000,000	6,964,227,000,000	8,881,642,000,000	12,617,678,000,000	0.2468	0.2753	0.4206
GJTL	10,466,743,000,000	11,609,514,000,000	12,869,793,000,000	15,350,754,000,000	0.1092	0.1086	0.1928
IMAS	7,959,590,000,000	12,905,430,000,000	17,577,664,000,000	22,315,022,000,000	0.6214	0.3620	0.2695
INDS	769,816,000,000	1,139,715,000,000	1,664,779,000,000	2,196,518,000,000	0.4805	0.4607	0.3194
LPIN	150,937,000,000	157,371,000,000	172,269,000,000	196,391,000,000	0.0426	0.0947	0.1400
NIPS	337,606,000,000	446,688,000,000	524,694,000,000	798,408,000,000	0.3231	0.1746	0.5217
PRAS	461,969,000,000	481,912,000,000	577,350,000,000	795,630,000,000	0.0432	0.1980	0.3781
SMSM	1,218,731,000,000	1,445,275,000,000	1,556,214,000,000	1,701,103,000,000	0.1859	0.0768	0.0931
TURI	2,100,154,000,000	2,545,309,000,000	3,312,385,000,000	3,465,316,000,000	0.2120	0.3014	0.0462
UNTR	29,700,914,000,000	47,440,062,000,000	50,300,633,000,000	57,362,244,000,000	0.5973	0.0603	0.1404
INTD	42,587,000,000	57,331,000,000	53,766,000,000	53,413,000,000	0.3462	-0.0622	-0.0066
MDRN	778,741,000,000	1,055,996,000,000	1,734,346,000,000	1,887,308,000,000	0.3560	0.6424	0.0882
KONI	84,841,000,000	75,296,000,000	82,759,000,000	107,742,000,000	-0.1125	0.0991	0.3019
DVLA	848,257,000,000	922,945,000,000	1,074,691,000,000	1,190,054,000,000	0.0880	0.1644	0.1073
INAF	733,958,000,000	1,114,902,000,000	1,188,619,000,000	1,294,511,000,000	0.5190	0.0661	0.0891
KLBF	7,032,497,000,000	8,274,554,000,000	9,417,957,000,000	11,315,061,000,000	0.1766	0.1382	0.2014
KAEF	1,657,292,000,000	1,794,242,000,000	2,076,348,000,000	2,471,940,000,000	0.0826	0.1572	0.1905
MERK	434,768,000,000	584,389,000,000	569,431,000,000	696,946,000,000	0.3441	-0.0256	0.2239
SCPI	233,756,000,000	312,519,000,000	441,427,000,000	746,402,000,000	0.3369	0.4125	0.6909
PYFA	100,587,000,000	118,034,000,000	135,850,000,000	175,119,000,000	0.1735	0.1509	0.2891
SQBB	320,023,000,000	361,756,000,000	397,144,000,000	421,188,000,000	0.1304	0.0978	0.0605
TSPC	3,589,596,000,000	4,250,374,000,000	4,632,985,000,000	5,407,958,000,000	0.1841	0.0900	0.1673
TCID	1,047,238,000,000	1,130,865,000,000	1,261,573,000,000	1,465,952,000,000	0.0799	0.1156	0.1620
MRAT	386,352,000,000	422,493,000,000	455,473,000,000	439,584,000,000	0.0935	0.0781	-0.0349
UNVR	8,701,262,000,000	10,482,312,000,000	11,984,979,000,000	13,348,188,000,000	0.2047	0.1434	0.1137

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
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2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Lampiran 3 – Statistik Deskriptif

Frequencies

Statistics

KONS	Valid	291
	Missing	0

KONS

	Frequency	Percent	Valid Percent	Cumulative Percent
Valid Optimis	196	67.4	67.4	67.4
Valid Konservatisme	95	32.6	32.6	100.0
Total	291	100.0	100.0	

Descriptives

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FD	291	-7.49	16.52	4.8423	3.99953
LEV	291	.05	1.44	.4786	.21728
BILIT	291	-.15	.76	.1789	.17075
Valid N (listwise)	291				



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Lampiran 4 – Uji Kesamaan Koefisien

Regression

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	DT2_BILIT, FD, DT1_BILIT, DT1_FD, DT2_LEV, DT2_FD, BILIT, DT1_LEV, LEV, DT1, DT2 ^b		Enter

a. Dependent Variable: KONS

b. All requested variables entered.

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.238 ^a	.056	.019	.46519

a. Predictors: (Constant), DT2_BILIT, FD, DT1_BILIT, DT1_FD, DT2_LEV, DT2_FD, BILIT, DT1_LEV, LEV, DT1, DT2

ANOVA^a

Model		Sum of Squares	Df	Mean Square	F	Sig.
1	Regression	3.611	11	.328	1.517	.125 ^b
	Residual	60.376	279	.216		
	Total	63.986	290			

a. Dependent Variable: KONS

b. Predictors: (Constant), DT2_BILIT, FD, DT1_BILIT, DT1_FD, DT2_LEV, DT2_FD, BILIT, DT1_LEV, LEV, DT1, DT2



Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.495	.256		1.932	.054
FD	-.032	.020	-.274	-1.650	.100
LEV	-.031	.359	-.014	-.085	.932
BILIT	-.035	.280	-.013	-.123	.902
DT1	.229	.391	.230	.585	.559
DT2	.078	.409	.079	.192	.848
DT1_FD	.005	.029	.034	.167	.867
DT1_LEV	-.234	.553	-.131	-.423	.672
DT1_BILIT	-.513	.394	-.157	-1.301	.194
DT2_FD	.011	.030	.075	.356	.722
DT2_LEV	-.155	.556	-.085	-.278	.781
DT2_BILIT	-.398	.414	-.100	-.961	.338

a. Dependent Variable: KONS

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Lampiran 5 – Regresi Logistik (*Logistic Regression*)

Logistic Regression

Case Processing Summary

Unweighted Cases ^a		N	Percent
Selected Cases	Included in Analysis	291	100.0
	Missing Cases	0	.0
Total		291	100.0
Unselected Cases		0	.0
Total		291	100.0

a. If weight is in effect, see classification table for the total number of cases.

Dependent Variable Encoding

Original Value	Internal Value
Optimis	0
Konservatisme	1

Block 0: Beginning Block

Iteration History^{a,b,c}

Iteration	-2 Log likelihood	Coefficients
		Constant
1	367.675	-.694
Step 0 2	367.617	-.724
3	367.617	-.724

- a. Constant is included in the model.
- b. Initial -2 Log Likelihood: 367.617
- c. Estimation terminated at iteration number 3 because parameter estimates changed by less than .001.

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan sumbernya.
 a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik dan tinjauan suatu masalah.
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Classification Table^{a,b}

Observed	Predicted		
	KONS		Percentage Correct
	Optimis	Konservatisme	
Optimis	196	0	100.0
KONS Konservatisme	95	0	.0
Overall Percentage			67.4

- a. Constant is included in the model.
b. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
Step 0 Constant	-.724	.125	33.562	1	.000	.485

Variables not in the Equation

	Score	df	Sig.
Step 0 Variables FD	6.882	1	.009
LEV	2.817	1	.093
BILIT	3.865	1	.049
Overall Statistics	12.075	3	.007

Block 1: Method = Enter

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

Iteration	-2 Log likelihood	Coefficients			
		Constant	FD	LEV	BILIT
Step 1 1	355.722	.377	-.106	-.657	-1.359
2	355.208	.560	-.130	-.848	-1.574
3	355.207	.569	-.131	-.858	-1.580
4	355.207	.570	-.131	-.858	-1.580

- a. Method: Enter
b. Constant is included in the model.
c. Initial -2 Log Likelihood: 367.617
d. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.



Omnibus Tests of Model Coefficients

	Chi-square	df	Sig.
Step	12.409	3	.006
Step 1 Block	12.409	3	.006
Model	12.409	3	.006

Model Summary

Step	-2 Log likelihood	Cox & Snell R Square	Nagelkerke R Square
1	355.207 ^a	.042	.058

a. Estimation terminated at iteration number 4 because parameter estimates changed by less than .001.

Hosmer and Lemeshow Test

Step	Chi-square	Df	Sig.
1	9.061	8	.337

Contingency Table for Hosmer and Lemeshow Test

	KONS = Optimis		KONS = Konservatisme		Total
	Observed	Expected	Observed	Expected	
Step 1	22	24.123	7	4.877	29
2	24	22.421	5	6.579	29
3	23	21.470	6	7.530	29
4	17	20.637	12	8.363	29
5	22	19.955	7	9.045	29
6	18	19.400	11	9.600	29
7	20	18.591	9	10.409	29
8	19	17.799	10	11.201	29
9	20	16.824	9	12.176	29
10	11	14.779	19	15.221	30

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 - b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.



Classification Table^a

Observed	Predicted		
	KONS		Percentage Correct
	Optimis	Konservatisme	
Optimis	189	7	96.4
KONS Konservatisme	88	7	7.4
Overall Percentage			67.4

a. The cut value is .500

Variables in the Equation

	B	S.E.	Wald	df	Sig.	Exp(B)
FD	-.131	.060	4.709	1	.030	.877
LEV	-.858	1.061	.654	1	.419	.424
BILIT	-1.580	.779	4.114	1	.043	.206
Constant	.570	.773	.543	1	.461	1.767

a. Variable(s) entered on step 1: FD, LEV, BILIT.

Correlation Matrix

	Constant	FD	LEV	BILIT
Constant	1.000	-.898	-.951	-.123
FD	-.898	1.000	.824	-.020
LEV	-.951	.824	1.000	-.055
BILIT	-.123	-.020	-.055	1.000

SURAT PERNYATAAN

Saya yang bertanda tangan di bawah ini :

Nama : Winasta Andy Wijaya
 NIM : 30120191
 Program Studi : Atuntangi
 Alamat Lengkap : Jl. Jaya Baru I Blok I/12A
 Kode Pos : -
 Telp. Kantor : -
 Telp. Rumah : 021-6509153
 No. HP : 081281873919

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, 19 Februari 2016

Yang membuat pernyataan,



Winasta Andy Wijaya

(Nama Lengkap)

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