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Institut Bisnis dan Informatika Kwik Kian

LAMPIRAN

Hak Cipta Dilindungi Undang-Undang

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



LAMPIRAN 1

DAFTAR PERUSAHAAN MANUFAKTUR YANG TERDAFTAR DI BEI PADA PERIODE 2012-2014 YANG MENJADI OBJEK PENELITIAN

No	Kode Perusahaan	Nama Perusahaan	Jenis Usaha
1	ADES	PT. Akasha Wira International Tbk	<i>Food and Beverages</i>
2	AKRA	PT. AKR Corporindo Tbk	<i>Chemical and Allied Products</i>
3	ALDO	PT. Alkindo Naratama Tbk	<i>Paper and Allied Products</i>
4	AMFG	PT. Asahimas Flat Glass Tbk	<i>Plastic and Glass Products</i>
5	ALI	PT. Asiaplast Industries Tbk	<i>Plastic and Glass Products</i>
6	ARNA	PT. Arwama Citramulia Tbk	<i>Stone, Clay, Glass and Concrete Products</i>
7	ASGR	PT. Astra Graphia Tbk	<i>Electronic and Office Equipment</i>
8	ASII	PT. Astra International Tbk	<i>Automotive and Allied Products</i>
9	AUTO	PT. Astra Otoparts Tbk	<i>Automotive and Allied Products</i>
10	BATA	PT. Sepatu Bata Tbk	<i>Apparel and Other Textile Products</i>
11	BTON	PT. Betonjaya Manunggal Tbk	<i>Metal and Allied Products</i>
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	<i>Food and Beverages</i>
13	DLTA	PT. Delta Djakarta Tbk	<i>Food and Beverages</i>
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	<i>Adhesive</i>
15	DVLA	PT. Darya-Varia Laboratoria Tbk	<i>Pharmaceuticals</i>
16	EKAD	PT. Ekadharma International Tbk	<i>Adhesive</i>
17	FAST	PT. Fast Food Indonesia Tbk	<i>Food and Beverages</i>
18	GGRM	PT. Gudang Garam Tbk	<i>Tobacco Manufacturers</i>
19	GTL	PT. Gajah Tunggal Tbk	<i>Automotive and Allied Products</i>
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	<i>Tobacco Manufacturers</i>
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	<i>Food and Beverages</i>
22	INCI	PT. Intanwijaya International Tbk	<i>Adhesive</i>
23	INDF	PT. Indofood Sukses Makmur Tbk	<i>Food and Beverages</i>

1. Dilarang menjiplak atau menyalin sebagian atau seluruh karya tulis ini tanpa mengemukakan 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 menggunakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



24	INDS	PT. Indospring Tbk	<i>Automotive and Allied Products</i>
25	INTD	PT. Inter Delta Tbk	<i>Photographic Equipment</i>
26	INTP	PT. Indocement Tunggal Perkasa Tbk	<i>Cement</i>
27	JECC	PT. Jembo Cable Company Tbk	<i>Cables</i>
28	KAEF	PT. Kimia Farma Tbk	<i>Pharmaceuticals</i>
29	KBLI	PT. KMI Wire and Cable Tbk	<i>Cables</i>
30	KBLM	PT. Kabelindo Murni Tbk	<i>Cables</i>
31	KDSI	PT. Kedawung Setia Industrial Tbk	<i>Fabricated Metal Products</i>
32	KIAS	PT. Keramik Indonesia Asosiasi	<i>Stone, Clay, Glass and Concrete Products</i>
33	KICI	PT. Kedaung Indah Can Tbk	<i>Fabricated Metal Products</i>
34	KLBF	PT. Kalbe Farma (Persero) Tbk	<i>Pharmaceuticals</i>
35	LION	PT. Lion Metal Works Tbk	<i>Metal and Allied Products</i>
36	LMSH	PT. Lion Mesh Prima Tbk	<i>Metal and Allied Products</i>
37	LPIN	PT Multi Prima Sejahtera Tbk	<i>Automotive and Allied Products</i>
38	MBTO	PT. Martina Berto Tbk	<i>Consumer Goods</i>
39	MDRN	PT. Modern Internasional Tbk	<i>Photographic Equipment</i>
40	MERK	PT. Merck Tbk	<i>Pharmaceuticals</i>
41	MLBI	PT. Multi Bintang Indonesia Tbk	<i>Food and Beverages</i>
42	MLIA	PT Mulia Industrindo Tbk	<i>Stone, Clay, Glass and Concrete Products</i>
43	MLPL	PT. Multipolar Tbk	<i>Electronic and Office Equipment</i>
44	MYOR	PT. Mayora Indah Tbk	<i>Food and Beverages</i>
45	NIPS	PT. Nipress Tbk	<i>Automotive and Allied Products</i>
46	PICO	PT. Pelangi Indah Canindo Tbk	<i>Metal and Allied Products</i>
47	PRAS	PT. Prima Alloy Steel Tbk	<i>Automotive and Allied Products</i>
48	PYFA	PT. Pyridam Farma Tbk	<i>Pharmaceuticals</i>
49	ROTI	PT. Nippon Indosari Corpindo Tbk	<i>Food and Beverages</i>
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	<i>Cables</i>

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

b. Penguji tidak merugikan kepentingan yang wajar IBIKKG.

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



51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	<i>Pharmaceuticals</i>
52	SIAP	PT Sekawan Intiprama Tbk	<i>Plastic and Glass Products</i>
53	SKLT	PT. Sekar Laut Tbk	<i>Food and Beverages</i>
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	<i>Food and Beverages</i>
55	SMCB	PT. Holcim Indonesia Tbk	<i>Cement</i>
56	SMGR	PT. Semen Indonesia (Persero) Tbk	<i>Cement</i>
57	SMSM	PT. Selamat Sempurna Tbk	<i>Automotive and Allied Products</i>
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	<i>Pharmaceuticals</i>
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	<i>Apparel and Other Textile Products</i>
60	SSTM	PT Sunson Textile Manufacturer Tbk	<i>Textile Mill Products</i>
61	STTP	PT. Siantar TOP Tbk	<i>Food and Beverages</i>
62	TCID	PT. Mandom Indonesia Tbk	<i>Consumer Goods</i>
63	TOTO	PT. Surya Toto Indonesia Tbk	<i>Stone, Clay, Glass and Concrete Products</i>
64	TRST	PT. Trias Sentosa Tbk	<i>Plastic and Glass Products</i>
65	TSPC	PT. Tempo Scan Pacific Tbk	<i>Pharmaceuticals</i>
66	TURI	PT. Tunas Ridean Tbk	<i>Automotive and Allied Products</i>
67	UTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	<i>Food and Beverages</i>
68	UNTR	PT. United Tractor Tbk	<i>Automotive and Allied Products</i>
69	UNVR	PT. Unilever Indonesia Tbk	<i>Consumer Goods</i>

Sumber : Data Olahan

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

b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.

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

LAMPIRAN 2A

Leverage Perusahaan Periode 2012

No	Kode	Nama perusahaan	Leverage		
			2012		
			Total Aset	Total Liabilitas	leverage
1	ADES	PT. Akasha Wira International Tbk	389,094,000,000	179,972,000,000	0.46
2	AKRA	PT. AKR Corporindo Tbk	11,787,525,000,000	7,577,785,000,000	0.64
3	ALDO	PT. Alkindo Naratama Tbk	216,293,000,000	108,756,811,468	0.50
4	AMFG	PT. Asahimas Flat Glass Tbk	3,115,421,000,000	658,332,000,000	0.21
5	APLI	PT. Asiaplast Industries Tbk	333,867,000,000	115,231,507,057	0.35
6	ARNA	PT. Arwama Citramulia Tbk	937,360,000,000	332,551,590,871	0.35
7	ASGR	PT. Astra Graphia Tbk	1,239,927,000,000	606,917,000,000	0.49
8	ASII	PT. Astra International Tbk	182,274,000,000,000	92,460,000,000,000	0.51
9	AUTO	PT. Astra Otoparts Tbk	8,881,642,000,000	3,396,543,000,000	0.38
10	BATA	PT. Sepatu Bata Tbk	574,108,000,000	186,619,508,000	0.33
11	BTON	PT. Betonjaya Manunggal Tbk	145,101,000,000	31,921,571,823	0.22
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1,027,693,000,000	564,290,000,000	0.55
13	DLTA	PT. Delta Djakarta Tbk	745,307,000,000	147,095,000,000	0.20
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	184,533,000,000	28,940,000,000	0.16
15	DVLA	PT. Darya-Varia Laboratoria Tbk	1,074,691,000,000	233,144,997,000	0.22
16	EKAD	PT. Ekadharma International Tbk	273,893,000,000	81,916,000,000	0.30
17	FAST	PT. Fast Food Indonesia Tbk	1,781,906,000,000	791,183,000,000	0.44
18	GGRM	PT. Gudang Garam Tbk	41,509,325,000,000	14,903,612,000,000	0.36
19	JTL	PT. Gajah Tunggal Tbk	12,869,793,000,000	7,391,409,000,000	0.57



1. Dilarang menyalin, mengutip, atau seluruhnya atau sebagian tulisan 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.



20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	26,247,527,000,000	12,939,107,000,000	0.49
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	17,819,884,000,000	5,835,523,000,000	0.33
22	INCI	PT. Intanwijaya International Tbk	132,279,000,000	16,519,000,000	0.12
23	INDF	PT. Indofood Sukses Makmur Tbk	59,389,405,000,000	25,249,168,000,000	0.43
24	INDS	PT. Indospring Tbk	1,664,779,000,000	528,206,000,000	0.32
25	INTD	PT. Inter Delta Tbk	57,331,000,000	41,938,000,000	0.73
26	INTP	PT. Indocement Tunggal Perkasa Tbk	22,755,160,000,000	3,336,422,000,000	0.15
27	JECC	PT. Jembo Cable Company Tbk	708,955,000,000	566,079,000,000	0.80
28	KAEF	PT. Kimia Farma Tbk	2,076,348,000,000	634,814,000,000	0.31
29	KBLI	PT. KMI Wire and Cable Tbk	1,161,698,000,000	316,557,000,000	0.27
30	KBLM	PT. Kabelindo Murni Tbk	722,941,000,000	458,195,000,000	0.63
31	KDSI	PT. Kedawung Setia Industrial Tbk	570,564,000,000	254,558,000,000	0.45
32	KIAS	PT. Keramika Indonesia Assosiasi	2,143,815,000,000	168,492,000,000	0.08
33	KICI	PT. Kedaung Indah Can Tbk	94,956,000,000	28,399,000,000	0.30
34	KLBF	PT. Kalbe Farma (Persero) Tbk	9,417,957,000,000	2,046,314,000,000	0.22
35	LION	PT. Lion Metal Works Tbk	433,497,000,000	61,668,000,000	0.14
36	LMSH	PT. Lion Mesh Prima Tbk	128,548,000,000	31,023,000,000	0.24
37	LPIN	PT Multi Prima Sejahtera Tbk	172,269,000,000	37,413,000,000	0.22
38	MBTO	PT. Martina Berto Tbk	609,494,000,000	174,931,000,000	0.29
39	MDRN	PT. Modern Internasional Tbk	1,734,346,000,000	747,456,000,000	0.43
40	MERK	PT. Merck Tbk	569,431,000,000	152,689,000,000	0.27
41	MLBI	PT. Multi Bintang Indonesia Tbk	1,152,048,000,000	822,195,000,000	0.71
42	MLIA	PT Mulia Industrindo Tbk	6,558,955,000,000	5,321,387,000,000	0.81
43	MLPL	PT. Multipolar Tbk	14,088,183,000,000	7,035,110,000,000	0.50
44	MYOR	PT. Mayora Indah Tbk	8,302,506,000,000	5,234,656,000,000	0.63
45	NIPS	PT. Nipress Tbk	524,694,000,000	322,620,000,000	0.61
46	PICO	PT. Pelangi Indah Canindo Tbk	594,616,000,000	395,503,000,000	0.67
47	PRAS	PT. Prima Alloy Steel Tbk	577,350,000,000	297,056,000,000	0.51
48	PYFA	PT. Pyridam Farma Tbk	135,850,000,000	48,144,000,000	0.35

- a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan sumber, penulisan kritik dan tinjauan suatu masalah.
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49	ROTI	PT. Nippon Indosari Corpindo Tbk	1,204,945,000,000	538,337,000,000	0.45
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,486,921,000,000	832,877,000,000	0.56
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	441,427,000,000	423,212,000,000	0.96
52	SIAP	PT Sekawan Intipratama	184,367,000,000	78,574,000,000	0.43
53	SKLT	PT. Sekar Laut Tbk	249,746,000,000	120,264,000,000	0.48
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	16,247,395,000,000	7,308,000,000,000	0.45
55	SMCB	PT. Holcim Indonesia Tbk	12,168,517,000,000	3,750,461,000,000	0.31
56	SMGR	PT. Semen Indonesia (Persero) Tbk	26,579,084,000,000	8,414,229,000,000	0.32
57	SMSM	PT. Selamat Sempurna Tbk	1,556,214,000,000	646,095,000,000	0.42
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	397,144,000,000	71,785,430,000	0.18
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	402,109,000,000	132,904,817,000	0.33
60	SSTM	PT Sunson Textile Manufacturer Tbk	810,276,000,000	525,337,000,000	0.65
61	STTP	PT. Siantar TOP Tbk	1,249,841,000,000	670,149,495,580	0.54
62	TCID	PT. Mandom Indonesia Tbk	1,261,573,000,000	164,751,376,547	0.13
63	TOTO	PT. Surya Toto Indonesia Tbk	1,522,664,000,000	624,499,013,875	0.41
64	TRST	PT. Trias Sentosa Tbk	2,188,129,000,000	835,136,579,731	0.38
65	TSPC	PT. Tempo Scan Pacific Tbk	4,632,985,000,000	1,279,828,890,909	0.28
66	TURI	PT. Tunas Ridean Tbk	3,312,385,000,000	1,544,086,000,000	0.47
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	2,420,793,000,000	744,274,268,607	0.31
68	UNTR	PT. United Tractor Tbk	50,300,633,000,000	18,000,076,000,000	0.36
69	UNVR	PT. Unilever Indonesia Tbk	11,339,111,000,000	7,707,888,000,000	0.68

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

LAMPIRAN 2B

Leverage Perusahaan Periode 2013

No	Kode	Nama perusahaan	Leverage		
			2013		
			Total Aset	Total Liabilities	Leverage
1	ADES	PT. Akasha Wira International Tbk	441,064,000,000	176,286,000,000	0.40
2	AKRA	PT. AKR Corporindo Tbk	14,633,141,000,000	9,269,980,000,000	0.63
3	ALDO	PT. Alkindo Naratama Tbk	301,479,000,000	161,595,933,059	0.54
4	AMFG	PT. Asahimas Flat Glass Tbk	3,539,393,000,000	778,666,000,000	0.22
5	APLI	PT. Asiaplast Industries Tbk	303,594,000,000	85,871,301,621	0.28
6	ARNA	PT. Arwama Citramulia Tbk	1,135,245,000,000	366,755,000,000	0.32
7	ASGR	PT. Astra Graphia Tbk	1,451,020,000,000	714,560,000,000	0.49
8	ASII	PT. Astra International Tbk	213,994,000,000,000	107,806,000,000,000	0.50
9	AUTO	PT. Astra Otoparts Tbk	12,484,843,000,000	3,058,924,000,000	0.25
10	BATA	PT. Sepatu Bata Tbk	680,685,000,000	283,831,895,000	0.42
11	BTON	PT. Betonjaya Manunggal Tbk	176,136,000,000	37,318,882,613	0.21
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1,069,627,000,000	541,352,000,000	0.51
13	DLTA	PT. Delta Djakarta Tbk	867,041,000,000	190,483,000,000	0.22
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	256,373,000,000	32,945,000,000	0.13
15	DVLA	PT. Darya-Varia Laboratoria Tbk	1,190,054,000,000	275,351,336,000	0.23
16	EKAD	PT. Ekadharma International Tbk	343,602,000,000	105,894,000,000	0.31
17	FAST	PT. Fast Food Indonesia Tbk	2,028,125,000,000	927,153,000,000	0.46
18	GGRM	PT. Gudang Garam Tbk	50,770,251,000,000	21,353,980,000,000	0.42
19	GJTL	PT. Gajah Tunggal Tbk	15,350,754,000,000	9,626,411,000,000	0.63





20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	27,404,594,000,000	13,249,559,000,000	0.48
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	21,267,470,000,000	8,001,739,000,000	0.38
22	INCI	PT. Intanwijaya International Tbk	136,142,000,000	10,050,000,000	0.07
23	INDF	PT. Indofood Sukses Makmur Tbk	77,611,416,000,000	39,719,660,000,000	0.51
24	INDS	PT. Indospring Tbk	2,196,518,000,000	443,653,000,000	0.20
25	INTD	PT. Inter Delta Tbk	53,413,000,000	29,835,000,000	0.56
26	INTP	PT. Indocement Tunggul Perkasa Tbk	26,607,241,000,000	3,629,554,000,000	0.14
27	JECC	PT. Jembo Cable Company Tbk	1,239,822,000,000	1,092,161,000,000	0.88
28	KAEF	PT. Kimia Farma Tbk	2,471,940,000,000	847,584,859,909	0.34
29	KBLI	PT. KMI Wire and Cable Tbk	1,337,022,000,000	450,373,000,000	0.34
30	KBLM	PT. Kabelindo Murni Tbk	654,296,000,000	384,632,000,000	0.59
31	KDSI	PT. Kedawang Setia Industrial Tbk	850,234,000,000	498,225,000,000	0.59
32	KIAS	PT. Keramika Indonesia Assosiasi	2,270,905,000,000	223,804,000,000	0.10
33	KICI	PT. Kedaung Indah Can Tbk	98,296,000,000	24,319,000,000	0.25
34	KLBF	PT. Kalbe Farma (Persero) Tbk	11,315,061,000,000	2,815,103,000,000	0.25
35	LION	PT. Lion Metal Works Tbk	498,568,000,000	82,784,000,000	0.17
36	LMSH	PT. Lion Mesh Prima Tbk	141,698,000,000	31,229,000,000	0.22
37	LPIN	PT Multi Prima Sejahtera Tbk	196,391,000,000	52,980,000,000	0.27
38	MBTO	PT. Martina Berto Tbk	611,770,000,000	160,451,000,000	0.26
39	MDRN	PT. Modern Internasional Tbk	1,887,308,000,000	855,576,000,000	0.45
40	MERK	PT. Merck Tbk	696,946,000,000	184,728,000,000	0.27
41	MLBI	PT. Multi Bintang Indonesia Tbk	1,782,148,000,000	794,615,000,000	0.45
42	MLIA	PT Mulia Industrindo Tbk	7,189,899,000,000	5,999,787,000,000	0.83
43	MLPL	PT. Multipolar Tbk	20,255,269,000,000	11,278,142,000,000	0.56
44	MYOR	PT. Mayora Indah Tbk	9,710,223,000,000	5,816,323,000,000	0.60
45	NIPS	PT. Nipress Tbk	798,408,000,000	562,462,000,000	0.70
46	PICO	PT. Pelangi Indah Canindo Tbk	621,400,000,000	406,365,000,000	0.65
47	PRAS	PT. Prima Alloy Steel Tbk	795,630,000,000	389,182,000,000	0.49
48	PYFA	PT. Pyridam Farma Tbk	175,119,000,000	81,218,000,000	0.46

- 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 atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



49	ROTI	PT. Nippon Indosari Corpindo Tbk	1,822,689,000,000	1,035,351,000,000	0.57
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,762,032,000,000	1,054,421,000,000	0.60
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	746,402,000,000	736,011,000,000	0.99
52	SIAP	PT SEKAWAN INTIPRATAMA	272,598,000,000	158,584,000,000	0.58
53	SKLT	PT. Sekar Laut Tbk	301,989,000,000	162,339,000,000	0.54
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	18,381,114,000,000	11,896,213,000,000	0.65
55	SMCB	PT. Holcim Indonesia Tbk	14,894,990,000,000	6,122,043,000,000	0.41
56	SMGR	PT. Semen Indonesia (Persero) Tbk	30,792,884,000,000	8,988,908,000,000	0.29
57	SMSM	PT. Selamat Sempurna Tbk	1,712,710,000,000	695,957,000,000	0.41
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	421,188,000,000	74,135,708,000	0.18
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	463,347,000,000	106,406,914,000	0.23
60	SSTM	PT Sunson Textile Manufacturer Tbk	801,866,000,000	530,156,000,000	0.66
61	STTP	PT. Siantar TOP Tbk	1,470,059,000,000	775,930,985,779	0.53
62	TCID	PT. Mandom Indonesia Tbk	1,465,952,000,000	282,961,770,795	0.19
63	TOTO	PT. Surya Toto Indonesia Tbk	1,746,178,000,000	710,527,268,893	0.41
64	TRST	PT. Trias Sentosa Tbk	3,260,920,000,000	1,551,242,364,818	0.48
65	TSPC	PT. Tempo Scan Pacific Tbk	5,407,958,000,000	1,545,006,061,565	0.29
66	TURI	PT. Tunas Ridean Tbk	3,465,316,000,000	1,478,154,000,000	0.43
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	2,811,621,000,000	796,474,448,056	0.28
68	UNTR	PT. United Tractor Tbk	57,362,244,000,000	21,713,346,000,000	0.38
69	UNVR	PT. Unilever Indonesia Tbk	12,703,468,000,000	8,448,798,000,000	0.67

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

LAMPIRAN 4C

Leverage Perusahaan Periode 2014



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No	Kode	Nama perusahaan	Leverage		
			2014		
			Total Aset	Total Liabilitas	Leverage
1	ADES	PT. Akasha Wira International Tbk	504,865,000,000	209,066,000,000	0.41
2	AKRA	PT. AKR Corporindo Tbk	14,791,917,000,000	8,830,735,000,000	0.60
3	ALDO	PT. Alkindo Naratama Tbk	356,814,000,000	197,391,610,046	0.55
4	AMFG	PT. Asahimas Flat Glass Tbk	3,918,391,000,000	733,749,000,000	0.19
5	APLI	PT. Asiaplast Industries Tbk	273,127,000,000	47,868,731,692	0.18
6	ARNA	PT. Arwama Citramulia Tbk	1,259,175,000,000	346,945,000,000	0.28
7	ASGR	PT. Astra Graphia Tbk	1,633,339,000,000	731,033,000,000	0.45
8	ASII	PT. Astra International Tbk	236,029,000,000,000	115,705,000,000,000	0.49
9	AUTO	PT. Astra Otoparts Tbk	14,380,926,000,000	4,244,369,000,000	0.30
10	BATA	PT. Sepatu Bata Tbk	774,891,000,000	345,775,482,000	0.45
11	BTON	PT. Betonjaya Manunggal Tbk	174,158,000,000	27,517,328,111	0.16
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1,284,150,000,000	746,599,000,000	0.58
13	DLTA	PT. Delta Djakarta Tbk	991,947,000,000	227,474,000,000	0.23
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	268,877,000,000	32,795,000,000	0.12
15	DVLA	PT. Darya-Varia Laboratoria Tbk	1,236,248,000,000	273,816,042,000	0.22
16	EKAD	PT. Ekadharma International Tbk	411,349,000,000	138,150,000,000	0.34
17	EAST	PT. Fast Food Indonesia Tbk	2,162,634,000,000	969,470,000,000	0.45
18	GGRM	PT. Gudang Garam Tbk	58,220,600,000,000	24,991,880,000,000	0.43
19	GJTL	PT. Gajah Tunggal Tbk	16,042,897,000,000	10,059,605,000,000	0.63
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	28,380,630,000,000	14,882,516,000,000	0.52
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	24,910,211,000,000	9,870,264,000,000	0.40

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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.





22	INCI	PT. Intanwijaya International Tbk	147,993,000,000	10,873,000,000	0.07
23	INDF	PT. Indofood Sukses Makmur Tbk	85,938,885,000,000	44,710,509,000,000	0.52
24	INDS	PT. Indospring Tbk	2,282,666,000,000	454,348,000,000	0.20
25	INTD	PT. Inter Delta Tbk	50,957,000,000	23,780,000,000	0.47
26	INTP	PT. Indocement Tunggul Perkasa Tbk	28,884,973,000,000	4,100,172,000,000	0.14
27	JECC	PT. Jembo Cable Company Tbk	1,062,476,000,000	891,121,000,000	0.84
28	KAEF	PT. Kimia Farma Tbk	2,968,185,000,000	1,157,041,000,000	0.39
29	KBLI	PT. KMI Wire and Cable Tbk	1,337,351,000,000	396,595,000,000	0.30
30	KBLM	PT. Kabelindo Murni Tbk	647,697,000,000	357,409,000,000	0.55
31	KDSI	PT. Kedawung Setia Industrial Tbk	952,177,000,000	555,679,000,000	0.58
32	KIAS	PT. Keramika Indonesia Assosiasi	2,352,543,000,000	235,746,000,000	0.10
33	KICI	PT. Kedaung Indah Can Tbk	96,746,000,000	18,066,000,000	0.19
34	KLBF	PT. Kalbe Farma (Persero) Tbk	12,425,032,000,000	2,607,557,000,000	0.21
35	LION	PT. Lion Metal Works Tbk	600,103,000,000	156,124,000,000	0.26
36	EMSH	PT. Lion Mesh Prima Tbk	139,916,000,000	23,964,000,000	0.17
37	LPIN	PT Multi Prima Sejahtera Tbk	185,596,000,000	46,316,000,000	0.25
38	MBTO	PT. Martina Berto Tbk	619,383,000,000	165,634,000,000	0.27
39	MDRN	PT. Modern Internasional Tbk	2,381,553,000,000	1,034,436,000,000	0.43
40	MERK	PT. Merck Tbk	716,600,000,000	162,909,000,000	0.23
41	MLBI	PT. Multi Bintang Indonesia Tbk	2,231,051,000,000	1,677,254,000,000	0.75
42	MLIA	PT Mulia Industrindo Tbk	7,215,152,000,000	5,893,580,000,000	0.82
43	MLPL	PT. Multipolar Tbk	22,798,205,000,000	12,502,634,000,000	0.55
44	MYOR	PT. Mayora Indah Tbk	10,291,108,000,000	6,190,553,000,000	0.60
45	NIPS	PT. Nipress Tbk	1,206,854,000,000	630,960,000,000	0.52
46	PICO	PT. Pelangi Indah Canindo Tbk	626,627,000,000	395,525,000,000	0.63
47	PRAS	PT. Prima Alloy Steel Tbk	1,286,828,000,000	601,006,000,000	0.47
48	PYFA	PT. Pyridam Farma Tbk	172,737,000,000	76,178,000,000	0.44
49	ROTI	PT. Nippon Indosari Corpindo Tbk	2,142,894,000,000	1,182,772,000,000	0.55
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,656,007,000,000	841,614,670,129	0.51

1. Dilakukan dengan cara sebagai berikut:
 - 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 atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.



51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	1,317,315,000,000	1,361,172,000,000	1.03
52	SIAP	PT. Sekawan Intipratama	4,979,636,000,000	221,617,000,000	0.04
53	SKLT	PT. Sekar Laut Tbk	331,575,000,000	178,207,000,000	0.54
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	21,292,993,000,000	13,346,851,000,000	0.63
55	SMCB	PT. Holcim Indonesia Tbk	17,195,352,000,000	8,436,760,000,000	0.49
56	SMGR	PT. Semen Indonesia (Persero) Tbk	34,314,666,000,000	9,312,214,000,000	0.27
57	SMSM	PT. Selamat Sempurna Tbk	1,749,395,000,000	602,558,000,000	0.34
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	459,353,000,000	90,473,777,000	0.20
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	463,347,000,000	134,510,685,000	0.29
60	SSTM	PT. Sunson Textile Manufacturer Tbk	773,663,000,000	514,794,000,000	0.67
61	STTP	PT. Siantar TOP Tbk	1,700,204,000,000	882,610,280,834	0.52
62	TCID	PT. Mandom Indonesia Tbk	1,853,235,000,000	569,730,901,368	0.31
63	TOTO	PT. Surya Toto Indonesia Tbk	2,027,289,000,000	796,096,371,054	0.39
64	TRST	PT. Trias Sentosa Tbk	3,261,285,000,000	1,499,792,311,890	0.46
65	TSPC	PT. Tempo Scan Pacific Tbk	5,592,730,000,000	1,460,391,494,410	0.26
66	TURI	PT. Tunas Ridean Tbk	3,962,895,000,000	1,809,652,000,000	0.46
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	2,917,084,000,000	651,985,807,625	0.22
68	UNTR	PT. United Tractor Tbk	60,292,031,000,000	21,715,297,000,000	0.36
69	UNVR	PT. Unilever Indonesia Tbk	14,280,670,000,000	7,370,746,000,000	0.52

1. Diteliti dan meneliti sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber.

2. Diteliti dan meneliti 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.

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LAMPIRAN 3

Size Perusahaan Periode 2012-2014

1. Diteliti dan diteliti oleh tim peneliti untuk mengetahui dan memahami secara mendalam tentang perusahaan yang diteliti, penyiapan laporan penelitian ilmiah, penyusunan laporan penelitian kritis dan tinjauan suatu masalah.
 2. Diteliti dan diteliti oleh tim peneliti untuk mengetahui dan memahami secara mendalam tentang perusahaan yang diteliti, penyiapan laporan penelitian ilmiah, penyusunan laporan penelitian kritis dan tinjauan suatu masalah.

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Kode Perusahaan	Nama Perusahaan	Total Asset			Ln(TA) 2012	Ln(TA) 2013	Ln(TA) 2014
		2012	2013	2014			
ADES	PT. Akasha Wira International Tbk	389,094,000,000	441,064,000,000	504,865,000,000	26.687	26.812	26.948
AKRA	PT. AKR Corporindo Tbk	11,787,525,000,000	14,633,141,000,000	14,791,917,000,000	30.098	30.314	30.325
AKDO	PT. Alkindo Naratama Tbk	216,293,000,000	301,479,000,000	356,814,000,000	26.100	26.432	26.600
AMFG	PT. Asahimas Flat Glass Tbk	3,115,421,000,000	3,539,393,000,000	3,918,391,000,000	28.767	28.895	28.997
APLI	PT. Asiaplast Industries Tbk	333,867,000,000	303,594,000,000	273,127,000,000	26.534	26.439	26.333
ARNA	PT. Arwama Citramulia Tbk	937,360,000,000	1,135,245,000,000	1,259,175,000,000	27.566	27.758	27.861
ASGR	PT. Astra Graphia Tbk	1,239,927,000,000	1,451,020,000,000	1,633,339,000,000	27.846	28.003	28.122
ASII	PT. Astra International Tbk	182,274,000,000,000	213,994,000,000,000	236,029,000,000,000	32.837	32.997	33.095
AUTO	PT. Astra Otoparts Tbk	8,881,642,000,000	12,484,843,000,000	14,380,926,000,000	29.815	30.156	30.297
BATA	PT. Sepatu Bata Tbk	574,108,000,000	680,685,000,000	774,891,000,000	27.076	27.246	27.376
BTON	PT. Betonjaya Manunggal Tbk	145,101,000,000	176,136,000,000	174,158,000,000	25.701	25.895	25.883
CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1,027,693,000,000	1,069,627,000,000	1,284,150,000,000	27.658	27.698	27.881
DELTA	PT. Delta Djakarta Tbk	745,307,000,000	867,041,000,000	991,947,000,000	27.337	27.488	27.623
DPNS	PT. Duta Pertiwi Nusantara Tbk	184,533,000,000	256,373,000,000	268,877,000,000	25.941	26.270	26.318
DVLA	PT. Darya-Varia Laboratoria Tbk	1,074,691,000,000	1,190,054,000,000	1,236,248,000,000	27.703	27.805	27.843



16	EKAD	PT. Ekadharma International Tbk	273,893,000,000	343,602,000,000	411,349,000,000	26.336	26.563	26.743
17	FAST	PT. Fast Food Indonesia Tbk	1,781,906,000,000	2,028,125,000,000	2,162,634,000,000	28.209	28.338	28.402
18	GGRM	PT. Gudang Garam Tbk	41,509,325,000,000	50,770,251,000,000	58,220,600,000,000	31.357	31.558	31.695
19	GJTL	PT. Gajah Tunggal Tbk	12,869,793,000,000	15,350,754,000,000	16,042,897,000,000	30.186	30.362	30.406
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	26,247,527,000,000	27,404,594,000,000	28,380,630,000,000	30.899	30.942	30.977
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	17,819,884,000,000	21,267,470,000,000	24,910,211,000,000	30.511	30.688	30.846
22	INCI	PT. Intanwijaya International Tbk	132,279,000,000	136,142,000,000	147,993,000,000	25.608	25.637	25.720
23	INDF	PT. Indofood Sukses Makmur Tbk	59,389,405,000,000	77,611,416,000,000	85,938,885,000,000	31.715	31.983	32.085
24	INDS	PT. Indospring Tbk	1,664,779,000,000	2,196,518,000,000	2,282,666,000,000	28.141	28.418	28.456
25	INTD	PT. Inter Delta Tbk	57,331,000,000	53,413,000,000	50,957,000,000	24.772	24.701	24.654
26	INTP	PT. Indocement Tunggal Perkasa Tbk	22,755,160,000,000	26,607,241,000,000	28,884,973,000,000	30.756	30.912	30.994
27	JECC	PT. Jembo Cable Company Tbk	708,955,000,000	1,239,822,000,000	1,062,476,000,000	27.287	27.846	27.692
28	KAEF	PT. Kimia Farma Tbk	2,076,348,000,000	2,471,940,000,000	2,968,185,000,000	28.362	28.536	28.719
29	KBLI	PT. KMI Wire and Cable Tbk	1,161,698,000,000	1,337,022,000,000	1,337,351,000,000	27.781	27.921	27.922
30	KBLM	PT. Kabelindo Murni Tbk	722,941,000,000	654,296,000,000	647,697,000,000	27.307	27.207	27.197
31	KDSI	PT. Kedawung Setia Industrial Tbk	570,564,000,000	850,234,000,000	952,177,000,000	27.070	27.469	27.582
32	KIAS	PT. Keramika Indonesia Assosiasi	2,143,815,000,000	2,270,905,000,000	2,352,543,000,000	28.394	28.451	28.487
33	KICI	PT. Kedaung Indah Can Tbk	94,956,000,000	98,296,000,000	96,746,000,000	25.277	25.311	25.295
34	KLBF	PT. Kalbe Farma (Persero) Tbk	9,417,957,000,000	11,315,061,000,000	12,425,032,000,000	29.874	30.057	30.151

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2. Dilarang mengemukakan dan memperbanyak selanjutnya atau seluruhnya atau sebagian dalam bentuk apapun penulisan, kritik dan tinjauan suatu masalah, pengutipan sebagian atau seluruhnya, atau pengutipan untuk tujuan pendidikan atau penelitian, dan pengutipan lainnya yang dikalaukan dengan ketentuan Undang-undang tentang Hak Cipta Dilindungi Undang-undang.



35	LION	PT. Lion Metal Works Tbk	433,497,000,000	498,568,000,000	600,103,000,000	26.795	26.935	27.120
36	LMSH	PT. Lion Mesh Prima Tbk	128,548,000,000	141,698,000,000	139,916,000,000	25.580	25.677	25.664
37	LPIN	PT Multi Prima Sejahtera Tbk	172,269,000,000	196,391,000,000	185,596,000,000	25.872	26.003	25.947
38	MBTO	PT. Martina Berto Tbk	609,494,000,000	611,770,000,000	619,383,000,000	27.136	27.140	27.152
39	MDRN	PT. Modern Internasional Tbk	1,734,346,000,000	1,887,308,000,000	2,381,553,000,000	28.182	28.266	28.499
40	MERK	PT. Merck Tbk	569,431,000,000	696,946,000,000	716,600,000,000	27.068	27.270	27.298
41	MEBI	PT. Multi Bintang Indonesia Tbk	1,152,048,000,000	1,782,148,000,000	2,231,051,000,000	27.773	28.209	28.433
42	MEIA	PT Mulia Industrindo Tbk	6,558,955,000,000	7,189,899,000,000	7,215,152,000,000	29.512	29.604	29.607
43	MEPI	PT. Multipolar Tbk	14,088,183,000,000	20,255,269,000,000	22,798,205,000,000	30.276	30.639	30.758
44	MYOR	PT. Mayora Indah Tbk	8,302,506,000,000	910,223,000,000	10,291,108,000,000	29.748	27.537	29.962
45	NIPS	PT. Nipress Tbk	524,694,000,000	798,408,000,000	1,206,854,000,000	26.986	27.406	27.819
46	PICO	PT. Pelangi Indah Canindo Tbk	594,616,000,000	621,400,000,000	626,627,000,000	27.111	27.155	27.164
47	PRAS	PT. Prima Alloy Steel Tbk	577,350,000,000	795,630,000,000	1,286,828,000,000	27.082	27.402	27.883
48	PYFA	PT. Pyridam Farma Tbk	135,850,000,000	175,119,000,000	172,737,000,000	25.635	25.889	25.875
49	ROTI	PT. Nippon Indosari Corpindo Tbk	1,204,945,000,000	1,822,689,000,000	2,142,894,000,000	27.817	28.231	28.393
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,486,921,000,000	1,762,032,000,000	1,656,007,000,000	28.028	28.197	28.135
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	441,427,000,000	746,402,000,000	1,317,315,000,000	26.813	27.339	27.907
52	SIAP	PT SEKAWAN INTI PRATAMA	184,367,000,000	272,598,000,000	4,979,636,000,000	25.940	26.331	29.236
53	SKLT	PT. Sekar Laut Tbk	249,746,000,000	301,989,000,000	331,575,000,000	26.244	26.434	26.527



54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	16,247,395,000,000	18,381,114,000,000	21,292,993,000,000	30.419	30.542	30.689
55	SMCB	PT. Holcim Indonesia Tbk	12,168,517,000,000	14,894,990,000,000	17,195,352,000,000	30.130	30.332	30.476
56	SMGR	PT. Semen Indonesia (Persero) Tbk	26,579,084,000,000	30,792,884,000,000	34,314,666,000,000	30.911	31.058	31.167
57	SMSM	PT. Selamat Sempurna Tbk	1,556,214,000,000	1,712,710,000,000	1,749,395,000,000	28.073	28.169	28.190
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	397,144,000,000	421,188,000,000	459,353,000,000	26.708	26.766	26.853
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	402,109,000,000	463,347,000,000	463,347,000,000	26.720	26.862	26.862
60	SSTM	PT Sunson Textile Manufacturer Tbk	810,276,000,000	801,866,000,000	773,663,000,000	27.421	27.410	27.374
61	STTP	PT. Siantar TOP Tbk	1,249,841,000,000	1,470,059,000,000	1,700,204,000,000	27.854	28.016	28.162
62	TCID	PT. Mandom Indonesia Tbk	1,261,573,000,000	1,465,952,000,000	1,853,235,000,000	27.863	28.014	28.248
63	TOTO	PT. Surya Toto Indonesia Tbk	1,522,664,000,000	1,746,178,000,000	2,027,289,000,000	28.051	28.188	28.338
64	TRST	PT. Trias Sentosa Tbk	2,188,129,000,000	3,260,920,000,000	3,261,285,000,000	28.414	28.813	28.813
65	TSPC	PT. Tempo Scan Pacific Tbk	4,632,985,000,000	5,407,958,000,000	5,592,730,000,000	29.164	29.319	29.352
66	TURI	PT. Tunas Ridean Tbk	3,312,385,000,000	3,465,316,000,000	3,962,895,000,000	28.829	28.874	29.008
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	2,420,793,000,000	2,811,621,000,000	2,917,084,000,000	28.515	28.665	28.702
68	UNTR	PT. United Tractor Tbk	50,300,633,000,000	57,362,244,000,000	60,292,031,000,000	31.549	31.680	31.730
69	UNVR	PT. Unilever Indonesia Tbk	11,339,111,000,000	12,703,468,000,000	14,280,670,000,000	30.059	30.173	30.290

LAMPIRAN 4A

Likuiditas Perusahaan Periode 2012



Hak cipta dilindungi undang-undang

Institut Bisnis

No	Kode	Nama perusahaan	Likuiditas		
			2012		
			<i>Current Assets</i>	<i>Curernt Liabilities</i>	likuiditas
1	ADES	PT. Akasha Wira International Tbk	191,489,000,000	98,624,000,000	1.94
2	AKRA	PT. AKR Corporindo Tbk	7,414,601,000,000	5,142,386,000,000	1.44
3	ALDO	PT. Alkindo Naratama Tbk	133,060,260,045	102,348,279,288	1.30
4	AMFG	PT. Asahimas Flat Glass Tbk	1,658,468,000,000	426,669,000,000	3.89
5	APLI	PT. Asiaplast Industries Tbk	140,079,343,003	97,449,476,226	1.44
6	ARNA	PT. Arwama Citramulia Tbk	323,837,015,729	277,678,054,056	1.17
7	ASGR	PT. Astra Graphia Tbk	863,400,000,000	542,001,000,000	1.59
8	ASII	PT. Astra International Tbk	75,799,000,000,000	54,178,000,000,000	1.40
9	AUTO	PT. Astra Otoparts Tbk	3,205,631,000,000	2,751,766,000,000	1.16
10	BATA	PT. Sepatu Bata Tbk	357,374,000,000	168,268,000,000	2.12
11	BTON	PT. Betonjaya Manunggal Tbk	98,049,613,997	29,749,033,028	3.30
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	560,260,000,000	545,467,000,000	1.03
13	DLTA	PT. Delta Djakarta Tbk	631,333,000,000	119,920,000,000	5.26
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	107,456,000,000	12,506,000,000	8.59
15	DVLA	PT. Darya-Varia Laboratoria Tbk	826,343,000,000	191,718,000,000	4.31
16	EKAD	PT. Ekadharma International Tbk	180,371,000,000	78,814,000,000	2.29
17	FAST	PT. Fast Food Indonesia Tbk	802,840,000,000	454,122,000,000	1.77
18	GGRM	PT. Gudang Garam Tbk	29,954,021,000,000	13,802,317,000,000	2.17
19	GJTL	PT. Gajah Tunggal Tbk	5,194,057,000,000	3,020,030,000,000	1.72
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	21,128,313,000,000	11,897,977,000,000	1.78
21	IBBP	PT. Indofood CBP Sukses Makmur Tbk	9,922,662,000,000	3,648,069,000,000	2.72

1. Dilarang mengutip, sebagian atau seluruhnya karya tulis ini tanpa mengidentifikasikan 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.





22	INCI	PT. Intanwijaya International Tbk	96,741,000,000	12,546,000,000	7.71
23	INDF	PT. Indofood Sukses Makmur Tbk	26,235,990,000,000	12,805,200,000,000	2.05
24	INDS	PT. Indospring Tbk	877,636,000,000	371,744,000,000	2.36
25	INTD	PT. Inter Delta Tbk	51,376,000,000	30,499,000,000	1.68
26	INTP	PT. Indocement Tunggul Perkasa Tbk	14,579,400,000,000	2,418,762,000,000	6.03
27	JECC	PT. Jembo Cable Company Tbk	614,693,000,000	531,672,000,000	1.16
28	KAEF	PT. Kimia Farma Tbk	1,505,798,000,000	537,184,000,000	2.80
29	KBLI	PT. KMI Wire and Cable Tbk	75,100,000,000	244,597,000,000	0.31
30	KBLM	PT. Kabelindo Murni Tbk	430,524,000,000	441,527,000,000	0.98
31	KDSI	PT. Kedawang Setia Industrial Tbk	369,492,000,000	232,231,000,000	1.59
32	KIAS	PT. Keramika Indonesia Assosiasi	636,294,000,000	108,571,000,000	5.86
33	KICI	PT. Kedaung Indah Can Tbk	62,084,000,000	12,934,000,000	4.80
34	KLBF	PT. Kalbe Farma (Persero) Tbk	6,441,711,000,000	1,891,618,000,000	3.41
35	LION	PT. Lion Metal Works Tbk	394,803,000,000	42,249,000,000	9.34
36	LMSH	PT. Lion Mesh Prima Tbk	101,833,000,000	25,036,000,000	4.07
37	LPIN	PT Multi Prima Sejahtera Tbk	95,726,000,000	32,995,000,000	2.90
38	MBTO	PT. Martina Berto Tbk	510,203,000,000	137,513,000,000	3.71
39	MDRN	PT. Modern Internasional Tbk	985,912,000,000	428,123,000,000	2.30
40	MERK	PT. Merck Tbk	463,883,000,000	119,828,000,000	3.87
41	MLBI	PT. Multi Bintang Indonesia Tbk	462,471,000,000	796,679,000,000	0.58
42	MLIA	PT Mulia Industrindo Tbk	1,408,262,000,000	967,054,000,000	1.46
43	MLPL	PT. Multipolar Tbk	6,961,406,000,000	4,671,652,000,000	1.49
44	MYOR	PT. Mayora Indah Tbk	5,313,600,000,000	1,924,434,000,000	2.76
45	NIPS	PT. Nipress Tbk	308,486,000,000	278,822,000,000	1.11
46	PICO	PT. Pelangi Indah Canindo Tbk	420,816,000,000	338,979,000,000	1.24
47	PRAS	PT. Prima Alloy Steel Tbk	197,199,000,000	177,152,000,000	1.11
48	PYFA	PT. Pyridam Farma Tbk	68,588,000,000	28,420,000,000	2.41
49	ROTI	PT. Nippon Indosari Corpindo Tbk	219,818,000,000	195,456,000,000	1.12
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,197,203,000,000	818,847,000,000	1.46

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



51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	263,570,000,000	96,984,000,000	2.72
52	SIAP	PT. Sekawan Intipratama	86,626,000,000	65,709,000,000	1.32
53	SKLT	PT. Sekar Laut Tbk	125,667,000,000	88,825,000,000	1.41
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	7,345,444,000,000	3,498,527,000,000	2.10
55	SMCB	PT. Holcim Indonesia Tbk	2,186,797,000,000	1,556,875,000,000	1.40
56	SMGR	PT. Semen Indonesia (Persero) Tbk	8,231,297,000,000	4,825,205,000,000	1.71
57	SMSM	PT. Selamat Sempurna Tbk	986,324,000,000	480,852,000,000	2.05
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	307,407,000,000	63,322,000,000	4.85
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	306,887,000,000	111,511,000,000	2.75
60	SSTM	PT Sunson Textile Manufacturer Tbk	428,479,000,000	249,011,000,000	1.72
61	SSTP	PT. Siantar TOP Tbk	569,840,000,000	571,296,000,000	1.00
62	TCID	PT. Mandom Indonesia Tbk	768,615,000,000	99,477,000,000	7.73
63	TOTO	PT. Surya Toto Indonesia Tbk	966,806,000,000	448,768,000,000	2.15
64	TRST	PT. Trias Sentosa Tbk	838,465,000,000	643,330,000,000	1.30
65	TSPC	PT. Tempo Scan Pacific Tbk	3,393,778,000,000	1,097,135,000,000	3.09
66	TURI	PT. Tunas Ridean Tbk	1,799,872,000,000	1,236,526,000,000	1.46
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	1,196,427,000,000	592,823,000,000	2.02
68	UNTR	PT. United Tractor Tbk	22,048,115,000,000	11,327,164,000,000	1.95
69	UNVR	PT. Unilever Indonesia Tbk	4,390,094,000,000	6,890,832,000,000	0.64

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

LAMPIRAN 4B

Likuiditas Perusahaan Periode 2013



Hak cipta milik Institut Bisnis dan Manajemen Kwik Kian Gie

Institut Bisnis dan Manajemen Kwik Kian Gie

No	Kode	Nama perusahaan	Likuiditas		
			2013		
			<i>Current Assets</i>	<i>Curernt Liabilities</i>	likuiditas
1	ADES	PT. Akasha Wira International Tbk	196,755,000,000	108,730,000,000	1.81
2	AKRA	PT. AKR Corporindo Tbk	7,723,315,000,000	6,593,292,000,000	1.17
3	ALDO	PT. Alkindo Naratama Tbk	195,585,658,856	150,482,940,928	1.30
4	AMFG	PT. Asahimas Flat Glass Tbk	1,980,116,000,000	473,960,000,000	4.18
5	APLI	PT. Asiaplast Industries Tbk	126,905,701,667	68,941,583,137	1.84
6	ARNA	PT. Arwama Citramulia Tbk	405,105,632,599	311,780,561,616	1.30
7	ASGR	PT. Astra Graphia Tbk	1,055,818,000,000	666,602,000,000	1.58
8	ASII	PT. Astra International Tbk	88,352,000,000,000	71,139,000,000,000	1.24
9	AUTO	PT. Astra Otoparts Tbk	3,131,045,000,000	2,661,312,000,000	1.18
10	BATA	PT. Sepatu Bata Tbk	435,579,000,000	257,338,000,000	1.69
11	BTON	PT. Betonjaya Manunggal Tbk	126,889,991,199	34,947,792,874	3.63
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	847,046,000,000	518,962,000,000	1.63
13	DLTA	PT. Delta Djakarta Tbk	748,111,000,000	158,991,000,000	4.71
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	167,103,000,000	16,424,000,000	10.17
15	DVLA	PT. Darya-Varia Laboratoria Tbk	913,984,000,000	215,473,000,000	4.24
16	EKAD	PT. Ekadharma International Tbk	229,041,000,000	98,355,000,000	2.33
17	EAST	PT. Fast Food Indonesia Tbk	912,655,000,000	535,524,000,000	1.70
18	GGRM	PT. Gudang Garam Tbk	34,604,461,000,000	20,094,580,000,000	1.72
19	GJTL	PT. Gajah Tunggal Tbk	6,843,853,000,000	2,964,235,000,000	2.31
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	21,247,830,000,000	12,123,790,000,000	1.75
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	11,321,715,000,000	4,696,583,000,000	2.41

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.





22	INCI	PT. Intanwijaya International Tbk	84,717,000,000	6,107,000,000	13.87
23	INDF	PT. Indofood Sukses Makmur Tbk	32,772,095,000,000	19,471,309,000,000	1.68
24	INDS	PT. Indospring Tbk	1,086,591,000,000	281,799,000,000	3.86
25	INTD	PT. Inter Delta Tbk	45,014,000,000	16,456,000,000	2.74
26	INTP	PT. Indocement Tunggul Perkasa Tbk	16,846,248,000,000	2,740,089,000,000	6.15
27	JECC	PT. Jembo Cable Company Tbk	1,029,277,000,000	1,052,583,000,000	0.98
28	KAEF	PT. Kimia Farma Tbk	1,810,615,000,000	746,123,000,000	2.43
29	KBLI	PT. KMI Wire and Cable Tbk	917,081,000,000	359,617,000,000	2.55
30	KBLM	PT. Kabelindo Murni Tbk	352,671,000,000	368,703,000,000	0.96
31	KDSI	PT. Kedawung Setia Industrial Tbk	490,442,000,000	339,512,000,000	1.44
32	KIAS	PT. Keramika Indonesia Assosiasi	740,676,000,000	140,476,000,000	5.27
33	KICI	PT. Kedaung Indah Can Tbk	66,864,000,000	11,580,000,000	5.77
34	KLBF	PT. Kalbe Farma (Persero) Tbk	7,497,319,000,000	2,640,590,000,000	2.84
35	LION	PT. Lion Metal Works Tbk	428,821,000,000	63,729,000,000	6.73
36	LMSH	PT. Lion Mesh Prima Tbk	115,485,000,000	27,519,000,000	4.20
37	LPIN	PT Multi Prima Sejahtera Tbk	117,584,000,000	47,334,000,000	2.48
38	MBTO	PT. Martina Berto Tbk	453,761,000,000	113,684,000,000	3.99
39	MDRN	PT. Modern Internasional Tbk	747,395,000,000	458,770,000,000	1.63
40	MERK	PT. Merck Tbk	588,238,000,000	147,818,000,000	3.98
41	MLBI	PT. Multi Bintang Indonesia Tbk	706,252,000,000	722,542,000,000	0.98
42	MLIA	PT Mulia Industrindo Tbk	1,504,651,000,000	1,332,135,000,000	1.13
43	MLPL	PT. Multipolar Tbk	12,055,961,000,000	7,851,921,000,000	1.54
44	MYOR	PT. Mayora Indah Tbk	6,430,065,000,000	2,676,892,000,000	2.40
45	NIPS	PT. Nipress Tbk	534,840,000,000	508,837,000,000	1.05
46	PICO	PT. Pelangi Indah Canindo Tbk	458,864,000,000	349,346,000,000	1.31
47	PRAS	PT. Prima Alloy Steel Tbk	331,856,000,000	321,946,000,000	1.03
48	PYFA	PT. Pyridam Farma Tbk	74,974,000,000	48,786,000,000	1.54
49	ROTI	PT. Nippon Indosari Corpindo Tbk	363,881,000,000	320,197,000,000	1.14
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,454,622,000,000	1,043,363,000,000	1.39

1. Dilakukan dengan cara membaca dan memahami isi laporan keuangan perusahaan yang bersangkutan.
 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 IBKIKG.
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBKIKG.



51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	523,119,000,000	200,739,000,000	2.61
52	SIAP	PT. Sekawan Intipratama	152,456,000,000	136,402,000,000	1.12
53	SKLT	PT. Sekar Laut Tbk	154,316,000,000	125,712,000,000	1.23
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	8,079,476,000,000	7,281,549,000,000	1.11
55	SMCB	PT. Holcim Indonesia Tbk	2,085,055,000,000	3,262,054,000,000	0.64
56	SMGR	PT. Semen Indonesia (Persero) Tbk	9,972,110,000,000	5,297,631,000,000	1.88
57	SMSM	PT. Selamat Sempurna Tbk	1,108,057,000,000	524,654,000,000	2.11
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	329,045,000,000	66,234,000,000	4.97
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	294,789,000,000	89,840,000,000	3.28
60	SSTM	PT. Sunson Textile Manufacturer Tbk	415,053,000,000	315,809,000,000	1.31
61	STTP	PT. Siantar TOP Tbk	684,264,000,000	598,989,000,000	1.14
62	TCID	PT. Mandom Indonesia Tbk	726,505,000,000	203,321,000,000	3.57
63	TOTO	PT. Surya Toto Indonesia Tbk	1,089,799,000,000	496,495,000,000	2.19
64	TRST	PT. Trias Sentosa Tbk	1,194,457,000,000	1,045,074,000,000	1.14
65	TSPC	PT. Tempo Scan Pacific Tbk	3,991,116,000,000	1,347,466,000,000	2.96
66	TURI	PT. Tunas Ridean Tbk	1,671,182,000,000	1,113,105,000,000	1.50
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	1,565,511,000,000	633,794,000,000	2.47
68	UNTR	PT. United Tractor Tbk	27,814,126,000,000	14,560,664,000,000	1.91
69	UNVR	PT. Unilever Indonesia Tbk	5,218,219,000,000	7,774,722,000,000	0.67

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

LAMPIRAN 4C

Likuiditas Perusahaan Periode 2014

No	Kode	Nama perusahaan	Likuiditas		
			2014		
			<i>Current Assets</i>	<i>Curernt Liabilities</i>	likuiditas
1	ADES	PT. Akasha Wira International Tbk	240,896,000,000	156,900,000,000	1.54
2	AKRA	PT. AKR Corporindo Tbk	6,719,745,000,000	6,183,756,000,000	1.09
3	ALDO	PT. Alkindo Naratama Tbk	245,345,790,174	184,602,687,438	1.33
4	AMFG	PT. Asahimas Flat Glass Tbk	2,263,728,000,000	398,238,000,000	5.68
5	APLI	PT. Asiaplast Industries Tbk	89,509,388,915	31,090,308,805	2.88
6	ARNA	PT. Arwama Citramulia Tbk	507,458,459,958	315,672,702,842	1.61
7	ASGR	PT. Astra Graphia Tbk	1,253,487,000,000	671,560,000,000	1.87
8	ASII	PT. Astra International Tbk	97,241,000,000,000	73,523,000,000,000	1.32
9	AUTO	PT. Astra Otoparts Tbk	5,138,080,000,000	3,857,809,000,000	1.33
10	BATA	PT. Sepatu Bata Tbk	490,876,000,000	316,234,000,000	1.55
11	BTON	PT. Betonjaya Manunggal Tbk	125,563,722,796	24,837,582,186	5.06
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	1,053,321,000,000	718,681,000,000	1.47
13	DLTA	PT. Delta Djakarta Tbk	854,176,000,000	190,953,000,000	4.47
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	175,901,000,000	14,385,000,000	12.23
15	DVLA	PT. Darya-Varia Laboratoria Tbk	925,294,000,000	178,583,000,000	5.18
16	EKAD	PT. Ekadharma International Tbk	296,439,000,000	127,249,000,000	2.33
17	FAST	PT. Fast Food Indonesia Tbk	939,720,000,000	499,174,000,000	1.88
18	GGRM	PT. Gudang Garam Tbk	38,532,600,000,000	23,783,134,000,000	1.62
19	GJTL	PT. Gajah Tunggal Tbk	6,283,252,000,000	3,116,223,000,000	2.02



1. Dilarang menyalin, mengutip, atau seluruhnya atau sebagian karya tulis ini tanpa merincikan 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.



20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	20,777,514,000,000	13,600,230,000,000	1.53
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	13,603,527,000,000	6,230,997,000,000	2.18
22	INCI	PT. Intanwijaya International Tbk	86,975,000,000	6,761,000,000	12.86
23	INDF	PT. Indofood Sukses Makmur Tbk	40,995,736,000,000	22,681,686,000,000	1.81
24	INDS	PT. Indospring Tbk	975,954,000,000	335,123,000,000	2.91
25	INTD	PT. Inter Delta Tbk	42,301,000,000	10,895,000,000	3.88
26	INTP	PT. Indocement Tunggul Perkasa Tbk	16,086,773,000,000	3,260,559,000,000	4.93
27	JECC	PT. Jembo Cable Company Tbk	873,185,000,000	846,116,000,000	1.03
28	KAEF	PT. Kimia Farma Tbk	2,040,431,000,000	854,812,000,000	2.39
29	KBLI	PT. KMI Wire and Cable Tbk	851,746,000,000	256,060,000,000	3.33
30	KBLM	PT. Kabelindo Murni Tbk	356,749,000,000	342,700,000,000	1.04
31	KDSI	PT. Kedawung Setia Industrial Tbk	556,325,000,000	406,689,000,000	1.37
32	KIAS	PT. Keramika Indonesia Asosiasi	793,535,000,000	141,425,000,000	5.61
33	KICI	PT. Kedaung Indah Can Tbk	65,028,000,000	8,227,000,000	7.90
34	KLBF	PT. Kalbe Farma (Persero) Tbk	8,120,805,000,000	2,385,920,000,000	3.40
35	LION	PT. Lion Metal Works Tbk	488,269,000,000	132,155,000,000	3.69
36	EMSH	PT. Lion Mesh Prima Tbk	107,780,000,000	19,357,000,000	5.57
37	EPIN	PT Multi Prima Sejahtera Tbk	84,882,000,000	39,239,000,000	2.16
38	MBTO	PT. Martina Berto Tbk	441,622,000,000	111,684,000,000	3.95
39	MDRN	PT. Modern Internasional Tbk	829,480,000,000	574,256,000,000	1.44
40	MERK	PT. Merck Tbk	595,339,000,000	129,820,000,000	4.59
41	MLBI	PT. Multi Bintang Indonesia Tbk	816,494,000,000	1,588,801,000,000	0.51
42	MLIA	PT Mulia Industrindo Tbk	1,628,326,000,000	1,462,013,000,000	1.11
43	MLPL	PT. Multipolar Tbk	11,278,328,000,000	8,371,770,000,000	1.35
44	MYOR	PT. Mayora Indah Tbk	6,508,769,000,000	3,114,338,000,000	2.09
45	NIPS	PT. Nipress Tbk	671,452,000,000	518,955,000,000	1.29
46	PICO	PT. Pelangi Indah Canindo Tbk	457,862,000,000	276,069,000,000	1.66
47	PRAS	PT. Prima Alloy Steel Tbk	566,779,000,000	564,899,000,000	1.00
48	PYFA	PT. Pyridam Farma Tbk	78,078,000,000	47,995,000,000	1.63

1. Dilakukan dengan cara sebagai berikut:
- Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan sumber, penulisan kritik dan tinjauan suatu masalah.
 - Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.
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49	ROTI	PT. Nippon Indosari Corpindo Tbk	420,316,000,000	307,609,000,000	1.37
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	1,293,777,000,000	826,027,000,000	1.57
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	1,052,937,000,000	429,723,000,000	2.45
52	SIAP	PT. Sekawan Intipratama	85,516,000,000	58,223,000,000	1.47
53	SKLT	PT. Sekar Laut Tbk	167,419,000,000	141,425,000,000	1.18
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	9,712,926,000,000	8,996,931,000,000	1.08
55	SMCB	PT. Holcim Indonesia Tbk	2,290,969,000,000	3,807,545,000,000	0.60
56	SMGR	PT. Semen Indonesia (Persero) Tbk	11,648,545,000,000	5,273,269,000,000	2.21
57	SMSM	PT. Selamat Sempurna Tbk	1,133,730,000,000	536,800,000,000	2.11
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	366,091,000,000	83,718,000,000	4.37
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	335,892,000,000	116,995,000,000	2.87
60	SSTM	PT. Sunson Textile Manufacturer Tbk	398,785,000,000	332,510,000,000	1.20
61	STTP	PT. Siantar TOP Tbk	799,430,000,000	538,631,000,000	1.48
62	TCID	PT. Mandom Indonesia Tbk	874,017,000,000	486,054,000,000	1.80
63	TOTO	PT. Surya Toto Indonesia Tbk	1,115,004,000,000	528,815,000,000	2.11
64	TRST	PT. Trias Sentosa Tbk	1,182,293,000,000	955,176,000,000	1.24
65	TSPC	PT. Tempo Scan Pacific Tbk	3,714,701,000,000	1,237,332,000,000	3.00
66	TURI	PT. Tunas Ridean Tbk	1,755,779,000,000	1,250,238,000,000	1.40
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	1,642,102,000,000	490,967,000,000	3.34
68	UNTR	PT. United Tractor Tbk	33,579,799,000,000	16,297,816,000,000	2.06
69	UNVR	PT. Unilever Indonesia Tbk	6,337,170,000,000	6,890,028,000,000	0.92

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LAMPIRAN 5A

Tax to Book Ratio Periode 2012

No	Kode Perusahaan	Nama Perusahaan	2012		
			Laba Fiskal	Laba Sebelum Pajak	Rasio Pajak
1	ADES	PT. Akasha Wira International Tbk	109,585,000,000	76,631,000,000	1.4300
2	AKRA	PT. AKR Corporindo Tbk	775,277,795,000	809,682,380,000	0.9575
3	ALDO	PT. Alkindo Naratama Tbk	8,779,634,714	19,391,797,651	0.4527
4	AMFG	PT. Asahimas Flat Glass Tbk	499,940,000,000	463,812,000,000	1.0779
5	APLI	PT. Asioplast Industries Tbk	14,094,145,308	5,961,142,917	2.3643
6	ARNA	PT. Arwama Citramulia Tbk	20,717,064,023	212,271,534,750	0.0976
7	ASGR	PT. Astra Graphia Tbk	197,963,000,000	226,890,000,000	0.8725
8	ASII	PT. Astra International Tbk	5,879,000,000,000	27,898,000,000,000	0.2107
9	AUTO	PT. Astra Otoparts Tbk	369,208,000,000	1,263,368,000,000	0.2922
10	BATA	PT. Sepatu Bata Tbk	103,335,973,000	99,147,385,000	1.0422
11	BTON	PT. Betonjaya Manunggal Tbk	29,933,867,095	32,390,792,706	0.9241
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	86,272,735,299	83,714,325,804	1.0306
13	DETA	PT. Delta Djakarta Tbk	251,448,207,000	287,505,070,000	0.8746
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	25,256,230,541	25,657,760,096	0.9844
15	DVLA	PT. Darya-Varia Laboratoria Tbk	167,509,579,000	204,477,046,000	0.8192
16	EKAD	PT. Ekadharma International Tbk	48,373,063,560	47,930,499,632	1.0092
17	FAST	PT. Fast Food Indonesia Tbk	230,315,880,000	269,216,864,000	0.8555
18	GGRM	PT. Gudang Garam Tbk	5,502,436,000,000	5,530,646,000,000	0.9949
19	GJTL	PT. Gajah Tunggal Tbk	1,422,718,000,000	1,457,400,000,000	0.9762
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	13,741,117,000,000	13,383,257,000,000	1.0267
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2,864,147,000,000	3,034,394,000,000	0.9439
22	INCI	PT. Intanwijaya International Tbk	1,160,323,165	4,578,352,738	0.2534



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23	INDF	PT. Indofood Sukses Makmur Tbk	1,117,666,000,000	6,316,960,000,000	0.1769
24	INDS	PT. Indospring Tbk	135,050,395,285	180,798,243,861	0.7470
25	INTD	PT. Inter Delta Tbk	8,079,311,800	5,136,825,603	1.5728
26	INTP	PT. Indocement Tunggul Perkasa Tbk	5,904,042,000,000	6,239,550,000,000	0.9462
27	JECC	PT. Jembo Cable Company Tbk	73,368,306,000	48,928,924,000	1.4995
28	KAEF	PT. Kimia Farma Tbk	191,322,625,000	278,284,452,055	0.6875
29	KBLI	PT. KMI Wire and Cable Tbk	201,957,997,206	172,555,280,837	1.1704
30	KBLM	PT. Kabelindo Murni Tbk	34,650,287,643	32,005,609,712	1.0826
31	KDSI	PT. Kedawung Setia Industrial Tbk	11,517,755,151	47,634,624,202	0.2418
32	KIAS	PT. Keramik Indonesia Asosiasi	39,509,911,343	63,777,985,783	0.6195
33	KICI	PT. Kedaung Indah Can Tbk	3,635,045,440	3,079,969,405	1.1802
34	KEBF	PT. Kalbe Farma (Persero) Tbk	812,926,628,769	2,308,017,092,492	0.3522
35	LION	PT. Lion Metal Works Tbk	76,811,293,232	103,652,045,381	0.7410
36	LMSH	PT. Lion Mesh Prima Tbk	14,852,330,751	45,070,617,424	0.3295
37	LPIN	PT Multi Prima Sejahtera Tbk	16,266,479,584	19,595,998,481	0.8301
38	MBTO	PT. Martina Berto Tbk	55,123,177,990	59,554,649,590	0.9256
39	MDRN	PT. Modern Internasional Tbk	59,757,560,335	67,024,858,112	0.8916
40	MERK	PT. Merck Tbk	156,687,615,000	145,914,877,000	1.0738
41	MELI	PT. Multi Bintang Indonesia Tbk	560,532,000,000	607,261,000,000	0.9230
42	MELIA	PT Mulia Industrindo Tbk	41,672,986,000	(23,516,679,000)	-1.7721
43	MLPL	PT. Multipolar Tbk	48,209,958,000	43,166,058,000	1.1168
44	MYOR	PT. Mayora Indah Tbk	513,690,061,415	959,815,066,914	0.5352
45	NIPS	PT. Nipress Tbk	35,758,594,000	29,362,831,000	1.2178
46	PICO	PT. Pelangi Indah Canindo Tbk	8,082,391,977	15,152,893,643	0.5334
47	PRAS	PT. Prima Alloy Steel Tbk	31,924,120,525	9,976,910,277	3.1998
48	PYFA	PT. Pyridam Farma Tbk	2,657,665,405	7,971,954,730	0.3334
49	ROTI	PT. Nippon Indosari Corpindo Tbk	181,162,611,000	199,792,980,761	0.9068
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	201,510,533,369	224,676,126,778	0.8969
51	SEPI	PT Merck Sharp Dohme Indonesia Tbk	6,471,566,000	17,410,007,000	0.3717

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sebutkan sumber:
penyusunan laporan



52	SIAP	PT SEKAWAN INTIPRATAMA	932,145,832	4,798,104,238	0.1943
53	SKLT	PT. Sekar Laut Tbk	8,258,895,022	11,663,883,341	0.7081
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	766,778,000,000	2,882,834,000,000	0.2660
55	SMCB	PT. Holcim Indonesia Tbk	2,060,356,000,000	1,872,712,000,000	1.1002
56	SMGR	PT. Semen Indonesia (Persero)Tbk	4,150,942,607,000	6,287,454,009,000	0.6602
57	SMSM	PT. Selamat Sempurna Tbk	229,182,115,734	369,687,759,532	0.6199
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	178,745,789,000	180,897,794,000	0.9881
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	34,557,114,000	25,760,615,000	1.3415
60	SSTM	PT Sunson Textile Manufacturer Tbk	74,414,290	(18,315,706,621)	-0.0041
61	STTP	PT. Siantar TOP Tbk	93,092,541,515	93,116,800,006	0.9997
62	TCID	PT. Mandom Indonesia Tbk	249,219,688,956	203,263,152,528	1.2261
63	TOTO	PT. Surya Toto Indonesia Tbk	389,768,612,027	336,281,961,088	1.1591
64	TRST	PT. Trias Sentosa Tbk	98,946,903,435	80,748,964,071	1.2254
65	TSPC	PT. Tempo Scan Pacific Tbk	370,982,845,907	812,379,718,258	0.4567
66	TURI	PT. Tunas Ridean Tbk	325,492,000,000	545,821,000,000	0.5963
67	UETI	PT. Ultrajaya Milk Industry & Trading Company Tbk	446,412,921,016	457,970,115,184	0.9748
68	UNTR	PT. United Tractor Tbk	2,803,751,000,000	7,446,755,000,000	0.3765
69	UNVR	PT. Unilever Indonesia Tbk	6,256,467,000,000	6,466,765,000,000	0.9675

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Penulis dan penerbit bertanggung jawab atas kesalahan yang terdapat dalam buku ini. Penulis tidak bertanggung jawab atas kerugian yang disebabkan oleh penggunaan isi buku ini tanpa mencantumkan dan menyebutkan sumber. Untuk keperluan penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan tesis, dan keperluan lainnya, pengguna diperbolehkan untuk mengutip sebagian atau seluruh isi buku ini dengan cara yang wajar. IBIKKG.

LAMPIRAN 5B

Tax to Book Ratio Periode 2013

No	Kode Perusahaan	Nama Perusahaan	2013		
			Laba Fiskal	Laba Sebelum Pajak	Rasio Pajak
1	ADES	PT. Akasha Wira International Tbk	72,719,000,000	59,194,000,000	1.2285
2	AKRA	PT. AKR Corporindo Tbk	515,891,377,000	733,052,865,000	0.7038
3	ALDO	PT. Alkindo Naratama Tbk	9,310,957,365	33,591,990,313	0.2772
4	AMFG	PT. Asahimas Flat Glass Tbk	469,272,000,000	450,753,000,000	1.0411
5	APLI	PT. Asioplast Industries Tbk	10,358,460,062	2,742,452,624	3.7771
6	ARNA	PT. Arwama Citramulia Tbk	24,634,220,098	316,349,602,459	0.0779
7	ASGR	PT. Astra Graphia Tbk	243,192,000,000	278,388,000,000	0.8736
8	ASII	PT. Astra International Tbk	5,405,000,000,000	27,523,000,000,000	0.1964
9	AUTO	PT. Astra Otoparts Tbk	516,203,000,000	1,210,355,000,000	0.4265
10	BATA	PT. Sepatu Bata Tbk	56,141,321,000	63,758,495,000	0.8805
11	BTON	PT. Betonjaya Manunggal Tbk	29,278,954,775	33,272,073,649	0.8800
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	78,284,200,941	86,553,141,929	0.9045
13	DETA	PT. Delta Djakarta Tbk	294,485,366,000	358,395,988,000	0.8217
14	DENS	PT. Duta Pertiwi Nusantara Tbk	26,455,134,035	87,322,830,461	0.3030
15	DVLA	PT. Darya-Varia Laboratoria Tbk	161,571,490,000	175,756,777,000	0.9193
16	EKAD	PT. Ekadharma International Tbk	51,731,480,120	51,988,302,824	0.9951
17	FAST	PT. Fast Food Indonesia Tbk	157,107,064,000	203,109,149,000	0.7735
18	GGRM	PT. Gudang Garam Tbk	5,750,486,000,000	5,936,204,000,000	0.9687
19	GJTL	PT. Gajah Tunggal Tbk	188,975,000,000	166,473,000,000	1.1352
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	14,536,365,000,000	14,509,710,000,000	1.0018
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	3,141,253,000,000	2,966,990,000,000	1.0587
22	INCI	PT. Intanwijaya International Tbk	8,161,760,653	10,690,815,380	0.7634



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23	INDF	PT. Indofood Sukses Makmur Tbk	179,248,000,000	4,000,751,000,000	0.0448
24	INDS	PT. Indospring Tbk	111,958,359,061	184,580,057,733	0.6066
25	INTD	PT. Inter Delta Tbk	8,161,195,869	5,916,298,456	1.3794
26	INTP	PT. Indocement Tunggul Perkasa Tbk	6,467,486,000,000	6,595,154,000,000	0.9806
27	JECC	PT. Jembo Cable Company Tbk	54,233,239,000	43,435,984,000	1.2486
28	KAEF	PT. Kimia Farma Tbk	131,745,055,000	284,125,432,299	0.4637
29	KBLI	PT. KMI Wire and Cable Tbk	142,009,682,980	105,179,474,227	1.3502
30	KBLM	PT. Kabelindo Murni Tbk	11,649,254,114	10,671,148,829	1.0917
31	KDSI	PT. Kedawung Setia Industrial Tbk	11,321,960,283	47,175,692,006	0.2400
32	KIAS	PT. Keramik Indonesia Asosiasi	7,608,238,382	106,706,006,595	0.0713
33	KICI	PT. Kedaung Indah Can Tbk	7,241,486,788	9,947,532,870	0.7280
34	KEBF	PT. Kalbe Farma (Persero) Tbk	828,342,119,029	2,572,522,717,231	0.3220
35	LION	PT. Lion Metal Works Tbk	79,379,719,168	85,027,065,076	0.9336
36	LMSH	PT. Lion Mesh Prima Tbk	19,920,064,364	19,437,691,207	1.0248
37	LPIN	PT Multi Prima Sejahtera Tbk	18,418,508,073	12,896,434,470	1.4282
38	MBTO	PT. Martina Berto Tbk	30,278,275,594	23,006,208,262	1.3161
39	MDRN	PT. Modern Internasional Tbk	47,621,430,967	65,047,912,996	0.7321
40	MERK	PT. Merck Tbk	210,947,040,000	196,772,132,000	1.0720
41	MELI	PT. Multi Bintang Indonesia Tbk	1,119,312,000,000	1,576,945,000,000	0.7098
42	MELIA	PT Mulia Industrindo Tbk	43,888,781,000	(23,516,679,000)	-1.8663
43	MLPL	PT. Multipolar Tbk	83,251,722,000	69,409,254,000	1.1994
44	MYOR	PT. Mayora Indah Tbk	904,918,080,686	1,356,073,496,557	0.6673
45	NIPS	PT. Nipress Tbk	56,836,469,000	45,584,169,000	1.2468
46	PICO	PT. Pelangi Indah Canindo Tbk	11,011,726,296	20,989,782,669	0.5246
47	PRAS	PT. Prima Alloy Steel Tbk	9,444,150,352	15,808,091,138	0.5974
48	PYFA	PT. Pyridam Farma Tbk	11,604,953,459	8,499,928,945	1.3653
49	ROTI	PT. Nippon Indosari Corpindo Tbk	218,138,334,500	210,804,904,162	1.0348
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	137,933,050,402	145,158,812,593	0.9502
51	SEPI	PT. Merck Sharp Dohme Indonesia Tbk	19,249,864,000	(6,370,864,000)	-3.0215

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52	SIAP	PT. Sekawan Intipratama	455,205,800	(7,487,672,000)	-0.0608
53	SKLT	PT. Sekar Laut Tbk	10,999,399,101	16,597,785,538	0.6627
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	61,713,000,000	1,204,196,000,000	0.0512
55	SMCB	PT. Holcim Indonesia Tbk	1,427,609,000,000	1,336,548,000,000	1.0681
56	SMGR	PT. Semen Indonesia (Persero)Tbk	4,534,394,530,000	6,920,399,734,000	0.6552
57	SMSM	PT. Selamat Sempurna Tbk	277,887,000,000	461,143,000,000	0.6026
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	196,821,545,000	199,482,401,000	0.9867
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	30,380,956,000	32,666,954,000	0.9300
60	SSTM	PT Sunson Textile Manufacturer Tbk	42,984,661	(16,784,886,997)	-0.0026
61	STTP	PT. Siantar TOP Tbk	149,339,387,867	142,799,075,520	1.0458
62	TCID	PT. Mandom Indonesia Tbk	247,889,891,417	218,297,701,912	1.1356
63	TOTO	PT. Surya Toto Indonesia Tbk	370,518,594,202	323,204,864,975	1.1464
64	TRST	PT. Trias Sentosa Tbk	33,688,075,295	72,553,777,173	0.4643
65	TSPC	PT. Tempo Scan Pacific Tbk	369,097,721,313	829,935,403,086	0.4447
66	TURI	PT. Tunas Ridean Tbk	186,189,000,000	388,759,000,000	0.4789
67	UETI	PT. Ultrajaya Milk Industry & Trading Company Tbk	490,660,338,685	436,720,187,873	1.1235
68	UNTR	PT. United Tractor Tbk	1,850,391,000,000	6,587,337,000,000	0.2809
69	UNVR	PT. Unilever Indonesia Tbk	6,996,239,000,000	7,158,808,000,000	0.9773

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

Penulis dan tim penulis ini tanpa mencantumkan dan menyebutkan sumber: Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

LAMPIRAN 5C

Tax to Book Ratio Periode 2014

No	Kode Perusahaan	Nama Perusahaan	2014		
			Laba Fiskal	Laba Sebelum Pajak	Rasio Pajak
1	ADES	PT. Akasha Wira International Tbk	48,490,000,000	41,511,000,000	1.1681
2	AKRA	PT. AKR Corporindo Tbk	840,912,816,000	993,343,617,000	0.8465
3	ALDO	PT. Alkindo Naratama Tbk	1,054,160,762	28,201,468,412	0.0374
4	AMFG	PT. Asahimas Flat Glass Tbk	564,952,000,000	597,807,000,000	0.9450
5	APLI	PT. Asioplast Industries Tbk	22,015,109,920	16,620,076,589	1.3246
6	ARNA	PT. Arwama Citramulia Tbk	22,172,155,473	348,379,437,541	0.0636
7	ASGR	PT. Astra Graphia Tbk	258,367,000,000	340,663,000,000	0.7584
8	ASII	PT. Astra International Tbk	3,547,000,000,000	27,352,000,000,000	0.1297
9	AUTO	PT. Astra Otoparts Tbk	286,256,000,000	1,108,055,000,000	0.2583
10	BATA	PT. Sepatu Bata Tbk	106,556,916,000	98,925,906,000	1.0771
11	BTON	PT. Betonjaya Manunggal Tbk	7,739,972,409	9,579,686,472	0.8080
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	54,685,259,363	57,072,544,226	0.9582
13	DETA	PT. Delta Djakarta Tbk	295,480,862,000	379,518,812,000	0.7786
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	15,897,814,643	17,183,018,745	0.9252
15	DYLA	PT. Darya-Varia Laboratoria Tbk	114,843,081,000	105,866,443,000	1.0848
16	EKAD	PT. Ekadharma International Tbk	58,047,902,264	58,721,777,723	0.9885
17	FAST	PT. Fast Food Indonesia Tbk	151,890,096,000	211,409,574,000	0.7185
18	GGRM	PT. Gudang Garam Tbk	6,472,786,000,000	7,205,845,000,000	0.8983
19	GJTL	PT. Gajah Tunggal Tbk	615,874,000,000	394,059,000,000	1.5629
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	13,580,652,000,000	13,718,299,000,000	0.9900
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	3,769,745,000,000	3,388,725,000,000	1.1124
22	INCI	PT. Intanwijaya International Tbk	9,425,020,915	11,358,760,719	0.8298

1. Dilarang menyalin, mengutip, atau menjiplak isi laporan ini untuk tujuan komersial atau publikasi lainnya. Untuk keperluan lain, harus diperoleh izin tertulis dari Institut Bisnis dan Informatika Kwik Kian Gie.

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



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23	INDF	PT. Indofood Sukses Makmur Tbk	1,544,163,000,000	6,229,297,000,000	0.2479
24	INDS	PT. Indospring Tbk	131,442,403,904	167,540,182,130	0.7845
25	INTD	PT. Inter Delta Tbk	7,295,486,185	5,916,298,456	1.2331
26	INTP	PT. Indocement Tunggul Perkasa Tbk	5,956,970,000,000	6,789,602,000,000	0.8774
27	JECC	PT. Jembo Cable Company Tbk	45,951,453,000	33,144,906,000	1.3864
28	KAEF	PT. Kimia Farma Tbk	172,263,135,000	315,611,059,635	0.5458
29	KBLI	PT. KMI Wire and Cable Tbk	132,348,304,443	94,274,570,209	1.4039
30	KBLM	PT. Kabelindo Murni Tbk	28,687,970,000	27,370,807,811	1.0481
31	KDSI	PT. Kedawung Setia Industrial Tbk	12,449,557,733	57,978,111,301	0.2147
32	KIAS	PT. Keramik Indonesia Assosiasi	13,323,331,051	118,732,268,918	0.1122
33	KICI	PT. Kedaung Indah Can Tbk	3,724,958,071	6,328,129,933	0.5886
34	KLBF	PT. Kalbe Farma (Persero) Tbk	840,218,235,258	2,763,700,548,048	0.3040
35	LION	PT. Lion Metal Works Tbk	59,082,814,646	62,857,739,316	0.9399
36	LMSH	PT. Lion Mesh Prima Tbk	10,629,286,710	11,006,796,283	0.9657
37	LPIN	PT Multi Prima Sejahtera Tbk	7,401,177,397	(2,538,617,709)	-2.9154
38	MBTO	PT. Martina Berto Tbk	17,747,258,483	5,699,438,368	3.1139
39	MDRN	PT. Modern Internasional Tbk	57,777,390,388	60,990,403,275	0.9473
40	MERK	PT. Merck Tbk	189,116,538,000	205,058,431,000	0.9223
41	MLBI	PT. Multi Bintang Indonesia Tbk	823,761,000,000	1,078,378,000,000	0.7639
42	MLIA	PT Mulia Industrindo Tbk	29,056,292,000	163,493,412,000	0.1777
43	MLPL	PT. Multipolar Tbk	65,527,537,000	81,428,854,000	0.8047
44	MYOR	PT. Mayora Indah Tbk	350,853,031,767	529,701,030,755	0.6624
45	NIPS	PT. Nipress Tbk	76,177,481,000	67,389,703,000	1.1304
46	PICO	PT. Pelangi Indah Canindo Tbk	13,526,147,225	20,441,074,234	0.6617
47	PRAS	PT. Prima Alloy Steel Tbk	1,386,932,212	15,014,756,768	0.0924
48	PYFA	PT. Pyridam Farma Tbk	7,541,415,749	4,206,712,519	1.7927
49	ROTI	PT. Nippon Indosari Corpindo Tbk	193,404,227,184	252,762,908,103	0.7652
50	SECO	PT. Supreme Cable Manufacturing & Commerce Tbk	160,458,580,143	182,347,242,356	0.8800
51	SEPI	PT Merck Sharp Dohme Indonesia Tbk	5,921,746,000	(70,759,509,000)	-0.0837

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52	SIAP	PT Sekawan Intipratama	11,909,864,000	2,716,164,000	4.3848
53	SKLT	PT. Sekar Laut Tbk	22,327,446,450	23,544,037,458	0.9483
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	160,523,000,000	1,962,076,000,000	0.0818
55	SMCB	PT. Holcim Indonesia Tbk	1,299,736,000,000	1,007,397,000,000	1.2902
56	SMGR	PT. Semen Indonesia (Persero)Tbk	4,622,413,725,000	7,090,765,967,000	0.6519
57	SMSM	PT. Selamat Sempurna Tbk	384,850,000,000	541,150,000,000	0.7112
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	223,917,028,000	220,106,578,000	1.0173
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	35,296,441,000	29,857,990,000	1.1821
60	SSTM	PT Sunson Textile Manufacturer Tbk	36,053,335	(16,687,011,684)	-0.0022
61	STTP	PT. Siantar TOP Tbk	189,145,553,407	142,799,075,520	1.3246
62	TEID	PT. Mandom Indonesia Tbk	274,028,714,638	239,428,829,612	1.1445
63	TOTO	PT. Surya Toto Indonesia Tbk	437,578,411,647	381,882,728,642	1.1458
64	TRST	PT. Trias Sentosa Tbk	108,403,364,996	63,101,740,322	1.7179
65	TSPC	PT. Tempo Scan Pacific Tbk	280,866,341,296	742,732,619,498	0.3782
66	TURI	PT. Tunas Ridean Tbk	47,896,000,000	300,709,000,000	0.1593
67	UETI	PT. Ultrajaya Milk Industry & Trading Company Tbk	451,340,236,545	375,356,927,774	1.2024
68	UNTR	PT. United Tractor Tbk	1,225,126,000,000	6,621,858,000,000	0.1850
69	UNVR	PT. Unilever Indonesia Tbk	7,488,349,000,000	7,676,722,000,000	0.9755

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Penulis dan Penerbit Dituntut untuk bertanggung jawab atas kesalahan yang terdapat dalam buku ini tanpa mencantumkan dan menyebutkan sumber. Penulis dan Penerbit bertanggung jawab atas kesalahan yang terdapat dalam buku ini tanpa mencantumkan dan menyebutkan sumber. Penulis dan Penerbit bertanggung jawab atas kesalahan yang terdapat dalam buku ini tanpa mencantumkan dan menyebutkan sumber.

LAMPIRAN 6A

Return On Assets Perusahaan Periode 2012

No	Kode Perusahaan	Nama Perusahaan	2012		
			Laba tahun berjalan	Total Aset	Return On Assets
1	ADES	PT. Akasha Wira International Tbk	83,376,000,000	389,094,000,000	0.21428
2	AKRA	PT. AKR Corporindo Tbk	731,059,621,000	11,787,525,000,000	0.06202
3	ALDO	PT. Alkindo Naratama Tbk	14,453,665,778	216,293,000,000	0.06682
4	AMFG	PT. Asahimas Flat Glass Tbk	346,609,000,000	3,115,421,000,000	0.11126
5	APII	PT. Asiaplast Industries Tbk	4,203,700,813	333,867,000,000	0.01259
6	ARNA	PT. Arwama Citramulia Tbk	158,684,349,130	937,360,000,000	0.16929
7	ASGR	PT. Astra Graphia Tbk	171,192,000,000	1,239,927,000,000	0.13807
8	ASH	PT. Astra International Tbk	22,742,000,000,000	182,274,000,000,000	0.12477
9	AUTO	PT. Astra Otoparts Tbk	1,135,914,000,000	8,881,642,000,000	0.12789
10	BATA	PT. Sepatu Bata Tbk	69,343,398,000	574,108,000,000	0.12078
11	BTON	PT. Betonjaya Manunggal Tbk	24,761,627,150	145,101,000,000	0.17065
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	58,344,237,476	1,027,693,000,000	0.05677
13	DLTA	PT. Delta Djakarta Tbk	213,421,077,000	745,307,000,000	0.28635
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	20,608,530,035	184,533,000,000	0.11168
15	DVLA	PT. Darya-Varia Laboratoria Tbk	148,909,089,000	1,074,691,000,000	0.13856
16	EKAD	PT. Ekadharma International Tbk	36,197,747,370	273,893,000,000	0.13216
17	EAST	PT. Fast Food Indonesia Tbk	206,045,984,000	1,781,906,000,000	0.11563
18	GGRM	PT. Gudang Garam Tbk	4,068,711,000,000	41,509,325,000,000	0.09802
19	GJTL	PT. Gajah Tunggal Tbk	1,132,247,000,000	12,869,793,000,000	0.08798
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	9,945,296,000,000	26,247,527,000,000	0.37890
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2,288,931,000,000	17,819,884,000,000	0.12845
22	INCI	PT. Intanwijaya International Tbk	4,443,840,864	132,279,000,000	0.03359



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23	INDF	PT. Indofood Sukses Makmur Tbk	4,786,006,000,000	59,389,405,000,000	0.08059
24	INDS	PT. Indospring Tbk	134,068,283,255	1,664,779,000,000	0.08053
25	INTD	PT. Inter Delta Tbk	3,885,508,855	57,331,000,000	0.06777
26	INTP	PT. Indocement Tunggul Perkasa Tbk	4,763,388,000,000	22,755,160,000,000	0.20933
27	JECG	PT. Jembo Cable Company Tbk	31,770,770,000	708,955,000,000	0.04481
28	KAEF	PT. Kimia Farma Tbk	205,763,997,378	2,076,348,000,000	0.09910
29	KBLI	PT. KMI Wire and Cable Tbk	125,181,635,828	1,161,698,000,000	0.10776
30	KBLM	PT. Kabelindo Murni Tbk	23,833,078,478	722,941,000,000	0.03297
31	KDSI	PT. Kedawung Setia Industrial Tbk	36,837,060,793	570,564,000,000	0.06456
32	KIAS	PT. Keramika Indonesia Assosiasi	71,039,439,692	2,143,815,000,000	0.03314
33	KICI	PT. Kedaung Indah Can Tbk	2,259,475,494	94,956,000,000	0.02379
34	KLBF	PT. Kalbe Farma (Persero) Tbk	1,775,098,847,932	9,417,957,000,000	0.18848
35	LION	PT. Lion Metal Works Tbk	85,373,721,654	433,497,000,000	0.19694
36	LMSH	PT. Lion Mesh Prima Tbk	41,282,515,026	128,548,000,000	0.32114
37	EPIN	PT Multi Prima Sejahtera Tbk	(2,996,149,769)	172,269,000,000	(0.01739)
38	MBTO	PT. Martina Berto Tbk	45,523,078,819	609,494,000,000	0.07469
39	MDRN	PT. Modern Internasional Tbk	55,725,908,480	1,734,346,000,000	0.03213
40	MERK	PT. Merck Tbk	107,808,155,000	569,431,000,000	0.18933
41	MLBI	PT. Multi Bintang Indonesia Tbk	453,405,000,000	1,152,048,000,000	0.39356
42	MLIA	PT Mulia Industrindo Tbk	(30,363,959,000)	6,558,955,000,000	(0.00463)
43	MLPL	PT. Multipolar Tbk	41,228,602,000	14,088,183,000,000	0.00293
44	MYOR	PT. Mayora Indah Tbk	744,428,404,309	8,302,506,000,000	0.08966
45	NIPS	PT. Nipress Tbk	21,610,141,000	524,694,000,000	0.04119
46	PICO	PT. Pelangi Indah Canindo Tbk	11,137,571,657	594,616,000,000	0.01873
47	PRAS	PT. Prima Alloy Steel Tbk	15,565,386,865	577,350,000,000	0.02696
48	PYFA	PT. Pyridam Farma Tbk	5,308,221,363	135,850,000,000	0.03907
49	ROTI	PT. Nippon Indosari Corpindo Tbk	149,149,548,025	1,204,945,000,000	0.12378
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	169,741,648,691	1,486,921,000,000	0.11416
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	17,996,909,000	441,427,000,000	0.04077



52	SIAP	PT. Sekawan Intipratama	3,389,850,176	184,367,000,000	0.01839
53	SKLT	PT. Sekar Laut Tbk	7,962,693,771	249,746,000,000	0.03188
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	2,152,309,000,000	16,247,395,000,000	0.13247
55	SMCB	PT. Holcim Indonesia Tbk	1,350,791,000,000	12,168,517,000,000	0.11101
56	SMGR	PT. Semen Indonesia (Persero) Tbk	4,926,639,847,000	26,579,084,000,000	0.18536
57	SMSM	PT. Selamat Sempurna Tbk	286,929,498,426	1,556,214,000,000	0.18438
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	135,248,606,000	397,144,000,000	0.34055
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	16,956,040,000	402,109,000,000	0.04217
60	SSTM	PT. Sunson Textile Manufacturer Tbk	(14,137,186,803)	810,276,000,000	(0.01745)
61	STTP	PT. Siantar TOP Tbk	74,626,183,474	1,249,841,000,000	0.05971
62	TCID	PT. Mandom Indonesia Tbk	150,373,851,969	1,261,573,000,000	0.11920
63	TOTO	PT. Surya Toto Indonesia Tbk	235,945,643,357	1,522,664,000,000	0.15496
64	TRST	PT. Trias Sentosa Tbk	61,453,058,755	2,188,129,000,000	0.02808
65	TSPC	PT. Tempo Scan Pacific Tbk	635,176,093,653	4,632,985,000,000	0.13710
66	TURI	PT. Tunas Ridean Tbk	420,088,000,000	3,312,385,000,000	0.12682
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	353,431,619,485	2,420,793,000,000	0.14600
68	UNTR	PT. United Tractor Tbk	5,753,342,000,000	50,300,633,000,000	0.11438
69	UNVR	PT. Unilever Indonesia Tbk	4,839,145,000,000	11,339,111,000,000	0.42677

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LAMPIRAN 6B

Return On Assets Perusahaan Periode 2013

No	Kode Perusahaan	Nama Perusahaan	2013		
			Laba tahun berjalan	Total Aset	Return On Assets
1	ADES	PT. Akasha Wira International Tbk	55,656,000,000	441,064,000,000	0.12619
2	AKRA	PT. AKR Corporindo Tbk	557,563,445,000	14,633,141,000,000	0.03810
3	ALDO	PT. Alkindo Naratama Tbk	25,140,763,383	301,479,000,000	0.08339
4	AMFG	PT. Asahimas Flat Glass Tbk	338,358,000,000	3,539,393,000,000	0.09560
5	APII	PT. Asioplast Industries Tbk	1,881,586,263	303,594,000,000	0.00620
6	ARNA	PT. Arwama Citramulia Tbk	237,697,913,883	1,135,245,000,000	0.20938
7	ASGR	PT. Astra Graphia Tbk	209,006,000,000	1,451,020,000,000	0.14404
8	ASII	PT. Astra International Tbk	22,297,000,000,000	213,994,000,000,000	0.10419
9	AUTO	PT. Astra Otoparts Tbk	999,766,000,000	12,484,843,000,000	0.08008
10	BATA	PT. Sepatu Bata Tbk	44,373,679,000	680,685,000,000	0.06519
11	BTON	PT. Betonjaya Manunggal Tbk	25,882,922,986	176,136,000,000	0.14695
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	65,068,958,558	1,069,627,000,000	0.06083
13	DELTA	PT. Delta Djakarta Tbk	270,498,062,000	867,041,000,000	0.31198
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	66,813,230,321	256,373,000,000	0.26061
15	DVLA	PT. Darya-Varia Laboratoria Tbk	125,796,473,000	1,190,054,000,000	0.10571
16	EKAD	PT. Ekadharma International Tbk	39,450,652,821	343,602,000,000	0.11481
17	FAST	PT. Fast Food Indonesia Tbk	156,290,628,000	2,028,125,000,000	0.07706
18	GGRM	PT. Gudang Garam Tbk	4,383,932,000,000	50,770,251,000,000	0.08635
19	GJTL	PT. Gajah Tunggal Tbk	120,330,000,000	15,350,754,000,000	0.00784
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	10,818,486,000,000	27,404,594,000,000	0.39477
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2,233,291,000,000	21,267,470,000,000	0.10501
22	INCI	PT. Intanwijaya International Tbk	10,331,808,096	136,142,000,000	0.07589



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23	INDF	PT. Indofood Sukses Makmur Tbk	2,824,151,000,000	77,611,416,000,000	0.03639
24	INDS	PT. Indospring Tbk	147,608,449,013	2,196,518,000,000	0.06720
25	INTD	PT. Inter Delta Tbk	4,300,057,860	53,413,000,000	0.08051
26	INTP	PT. Indocement Tunggal Perkasa Tbk	5,012,294,000,000	26,607,241,000,000	0.18838
27	JECC	PT. Jembo Cable Company Tbk	22,553,551,000	1,239,822,000,000	0.01819
28	KAEF	PT. Kimia Farma Tbk	215,642,329,977	2,471,940,000,000	0.08724
29	KBLI	PT. KMI Wire and Cable Tbk	73,530,280,777	1,337,022,000,000	0.05500
30	KBLM	PT. Kabelindo Murni Tbk	7,678,095,359	654,296,000,000	0.01173
31	KDSI	PT. Kedawung Setia Industrial Tbk	36,002,772,194	850,234,000,000	0.04234
32	KIAS	PT. Keramik Indonesia Asosiasi	75,360,306,268	2,270,905,000,000	0.03319
33	KICI	PT. Kedaung Indah Can Tbk	7,419,500,718	98,296,000,000	0.07548
34	KLBF	PT. Kalbe Farma (Persero) Tbk	1,970,452,449,686	11,315,061,000,000	0.17414
35	LION	PT. Lion Metal Works Tbk	64,761,350,816	498,568,000,000	0.12989
36	LMSH	PT. Lion Mesh Prima Tbk	14,382,899,194	141,698,000,000	0.10150
37	LPIN	PT. Multi Prima Sejahtera Tbk	(4,341,438,114)	196,391,000,000	(0.02211)
38	MBTO	PT. Martina Berto Tbk	16,162,858,075	611,770,000,000	0.02642
39	MDRN	PT. Modern Internasional Tbk	50,145,687,551	1,887,308,000,000	0.02657
40	MERK	PT. Merck Tbk	175,444,757,000	696,946,000,000	0.25173
41	MLBI	PT. Multi Bintang Indonesia Tbk	1,171,229,000,000	1,782,148,000,000	0.65720
42	MLIA	PT. Mulia Industrindo Tbk	(474,045,653,000)	7,189,899,000,000	(0.06593)
43	MLPL	PT. Multipolar Tbk	52,856,335,000	20,255,269,000,000	0.00261
44	MYOR	PT. Mayora Indah Tbk	1,013,558,238,779	9,710,223,000,000	0.10438
45	NIPS	PT. Nipress Tbk	33,872,112,000	798,408,000,000	0.04242
46	PICO	PT. Pelangi Indah Canindo Tbk	15,439,372,429	621,400,000,000	0.02485
47	PRAS	PT. Prima Alloy Steel Tbk	13,196,739,424	795,630,000,000	0.01659
48	PYFA	PT. Pyridam Farma Tbk	6,195,800,338	175,119,000,000	0.03538
49	ROFI	PT. Nippon Indosari Corpindo Tbk	158,015,270,921	1,822,689,000,000	0.08669
50	SECO	PT. Supreme Cable Manufacturing & Commerce Tbk	104,962,314,423	1,762,032,000,000	0.05957
51	SCPI	PT. Merck Sharp Dohme Indonesia Tbk	(12,167,645,000)	746,402,000,000	(0.01630)

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52	SIAP	PT. Sekawan Intipratama	(5,779,119,000)	272,598,000,000	(0.02120)
53	SKLT	PT. Sekar Laut Tbk	11,440,014,188	301,989,000,000	0.03788
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	892,772,000,000	18,381,114,000,000	0.04857
55	SMCB	PT. Holcim Indonesia Tbk	952,305,000,000	14,894,990,000,000	0.06393
56	SMGR	PT. Semen Indonesia (Persero)Tbk	5,354,298,521,000	30,792,884,000,000	0.17388
57	SMSM	PT. Selamat Sempurna Tbk	352,701,000,000	1,712,710,000,000	0.20593
58	SOBI	PT. Taisho Pharmaceutical Indonesia Tbk	149,521,096,000	421,188,000,000	0.35500
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	15,994,295,000	463,347,000,000	0.03452
60	SSTM	PT Sunson Textile Manufacturer Tbk	(13,228,135,718)	801,866,000,000	(0.01650)
61	STTP	PT. Siantar TOP Tbk	114,437,068,803	1,470,059,000,000	0.07785
62	TCID	PT. Mandom Indonesia Tbk	160,148,465,833	1,465,952,000,000	0.10925
63	TOTO	PT. Surya Toto Indonesia Tbk	236,557,513,162	1,746,178,000,000	0.13547
64	TRST	PT. Trias Sentosa Tbk	32,965,552,359	3,260,920,000,000	0.01011
65	TSPC	PT. Tempo Scan Pacific Tbk	638,535,108,795	5,407,958,000,000	0.11807
66	TURI	PT. Tunas Ridean Tbk	307,611,000,000	3,465,316,000,000	0.08877
67	ULFI	PT. Ultrajaya Milk Industry & Trading Company Tbk	325,127,420,664	2,811,621,000,000	0.11564
68	UNTR	PT. United Tractor Tbk	4,798,778,000,000	57,362,244,000,000	0.08366
69	UNVR	PT. Unilever Indonesia Tbk	5,352,625,000,000	12,703,468,000,000	0.42135

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LAMPIRAN 6C

Return On Assets Perusahaan Periode 2014

1. Diarahkan ke sumber: Kwik Kian Gie School of Business
 2. Diarahkan ke sumber: Kwik Kian Gie School of Business
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No	Kode Perusahaan	Nama Perusahaan	2014		
			Laba tahun berjalan	Total Aset	Return On Assets
1	ADES	PT. Akasha Wira International Tbk	31,021,000,000	504,865,000,000	0.06144
2	AKRA	PT. AKR Corporindo Tbk	765,989,302,000	14,791,917,000,000	0.05178
3	ALDO	PT. Alkindo Naratama Tbk	21,061,034,612	356,814,000,000	0.05903
4	AMFG	PT. Asahimas Flat Glass Tbk	458,635,000,000	3,918,391,000,000	0.11705
5	APEI	PT. Asiaplast Industries Tbk	9,626,571,647	273,127,000,000	0.03525
6	ARNA	PT. Arwama Citramulia Tbk	261,651,053,219	1,259,175,000,000	0.20780
7	ASGR	PT. Astra Graphia Tbk	260,221,000,000	1,633,339,000,000	0.15932
8	ASH	PT. Astra International Tbk	22,125,000,000,000	236,029,000,000,000	0.09374
9	AUTO	PT. Astra Otoparts Tbk	956,409,000,000	14,380,926,000,000	0.06651
10	BATA	PT. Sepatu Bata Tbk	70,781,440,000	774,891,000,000	0.09134
11	BTON	PT. Betonjaya Manunggal Tbk	7,630,330,090	174,158,000,000	0.04381
12	CEKA	PT. Wilmar Cahaya Indonesia (d/h Cahaya Kalbar) Tbk	41,001,414,954	1,284,150,000,000	0.03193
13	DLTA	PT. Delta Djakarta Tbk	288,073,432,000	991,947,000,000	0.29041
14	DPNS	PT. Duta Pertiwi Nusantara Tbk	14,519,866,284	268,877,000,000	0.05400
15	DVLA	PT. Darya-Varia Laboratoria Tbk	80,929,476,000	1,236,248,000,000	0.06546
16	EKAD	PT. Ekadharma International Tbk	40,756,078,282	411,349,000,000	0.09908
17	FAST	PT. Fast Food Indonesia Tbk	152,046,069,000	2,162,634,000,000	0.07031
18	GGRM	PT. Gudang Garam Tbk	5,395,293,000,000	58,220,600,000,000	0.09267
19	GTEL	PT. Gajah Tunggal Tbk	269,868,000,000	16,042,897,000,000	0.01682
20	HMSP	PT. Hanjaya Mandala Sampoerna Tbk	10,181,083,000,000	28,380,630,000,000	0.35873
21	ICBP	PT. Indofood CBP Sukses Makmur Tbk	2,531,681,000,000	24,910,211,000,000	0.10163
22	INCI	PT. Intanwijaya International Tbk	11,028,221,012	147,993,000,000	0.07452



23	INDF	PT. Indofood Sukses Makmur Tbk	4,401,080,000,000	85,938,885,000,000	0.05121
24	INDS	PT. Indospring Tbk	127,657,349,869	2,282,666,000,000	0.05592
25	INTD	PT. Inter Delta Tbk	3,598,490,650	50,957,000,000	0.07062
26	INTP	PT. Indocement Tunggul Perkasa Tbk	5,274,009,000,000	28,884,973,000,000	0.18259
27	JEGC	PT. Jembo Cable Company Tbk	23,844,710,000	1,062,476,000,000	0.02244
28	KAEF	PT. Kimia Farma Tbk	236,531,070,864	2,968,185,000,000	0.07969
29	KBLI	PT. KMI Wire and Cable Tbk	70,080,135,740	1,337,351,000,000	0.05240
30	KBEM	PT. Kabelindo Murni Tbk	20,623,713,329	647,697,000,000	0.03184
31	KDSI	PT. Kedawang Setia Industrial Tbk	44,489,139,365	952,177,000,000	0.04672
32	KIAS	PT. Keramik Indonesia Asosiasi	92,239,403,158	2,352,543,000,000	0.03921
33	KICI	PT. Kedaung Indah Can Tbk	4,703,508,241	96,746,000,000	0.04862
34	KLBF	PT. Kalbe Farma (Persero) Tbk	2,121,090,581,630	12,425,032,000,000	0.17071
35	LION	PT. Lion Metal Works Tbk	49,001,630,102	600,103,000,000	0.08166
36	LMSH	PT. Lion Mesh Prima Tbk	7,403,115,436	139,916,000,000	0.05291
37	LPIN	PT Multi Prima Sejahtera Tbk	(1,592,030,756)	185,596,000,000	(0.00858)
38	MBTO	PT. Martina Berto Tbk	2,925,070,199	619,383,000,000	0.00472
39	MDRN	PT. Modern Internasional Tbk	39,621,247,528	2,381,553,000,000	0.01664
40	MERK	PT. Merck Tbk	181,472,234,000	716,600,000,000	0.25324
41	MLBI	PT. Multi Bintang Indonesia Tbk	794,883,000,000	2,231,051,000,000	0.35628
42	MLIA	PT Mulia Industrindo Tbk	125,013,335,000	7,215,152,000,000	0.01733
43	MLPL	PT. Multipolar Tbk	67,701,167,000	22,798,205,000,000	0.00297
44	MYOR	PT. Mayora Indah Tbk	409,824,768,594	10,291,108,000,000	0.03982
45	NIPS	PT. Nipress Tbk	50,134,988,000	1,206,854,000,000	0.04154
46	PICO	PT. Pelangi Indah Canindo Tbk	16,153,616,369	626,627,000,000	0.02578
47	PRAS	PT. Prima Alloy Steel Tbk	11,340,527,608	1,286,828,000,000	0.00881
48	PYFA	PT. Pyridam Farma Tbk	2,657,665,405	172,737,000,000	0.01539
49	ROTI	PT. Nippon Indosari Corpindo Tbk	188,577,521,074	2,142,894,000,000	0.08800
50	SCCO	PT. Supreme Cable Manufacturing & Commerce Tbk	137,618,900,727	1,656,007,000,000	0.08310
51	SCPI	PT Merck Sharp Dohme Indonesia Tbk	(62,461,393,000)	1,317,315,000,000	(0.04742)

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Dilaporkan dalam laporan tahunan dan laporan keuangan perusahaan. Untuk lebih jelasnya, silakan kunjungi website kami di www.kwikkia.com



52	SIAP	PT. Sekawan Intipratama	7,382,322,000	4,979,636,000,000	0.00148
53	SKLT	PT. Sekar Laut Tbk	16,480,714,984	331,575,000,000	0.04970
54	SMAR	PT. Sinar Mas Agro Resource Technology Tbk	1,474,655,000,000	21,292,993,000,000	0.06926
55	SMCB	PT. Holcim Indonesia Tbk	668,869,000,000	17,195,352,000,000	0.03890
56	SMGR	PT. Semen Indonesia (Persero) Tbk	5,573,577,279,000	34,314,666,000,000	0.16243
57	SMSM	PT. Selamat Sempurna Tbk	421,467,000,000	1,749,395,000,000	0.24092
58	SQBI	PT. Taisho Pharmaceutical Indonesia Tbk	164,808,009,000	459,353,000,000	0.35878
59	SRSN	PT. Indo Acidatama (d/h Sarana Nugraha) Tbk	14,456,260,000	463,347,000,000	0.03120
60	SSTM	PT Sunson Textile Manufacturer Tbk	(12,840,297,828)	773,663,000,000	(0.01660)
61	STTP	PT. Siantar TOP Tbk	114,437,068,803	1,700,204,000,000	0.06731
62	TCID	PT. Mandom Indonesia Tbk	174,314,394,101	1,853,235,000,000	0.09406
63	TOTO	PT. Surya Toto Indonesia Tbk	293,803,908,949	2,027,289,000,000	0.14492
64	TRST	PT. Trias Sentosa Tbk	30,084,477,143	3,261,285,000,000	0.00922
65	TSPC	PT. Tempo Scan Pacific Tbk	584,293,062,124	5,592,730,000,000	0.10447
66	TURI	PT. Tunas Ridean Tbk	254,019,000,000	3,962,895,000,000	0.06410
67	ULTJ	PT. Ultrajaya Milk Industry & Trading Company Tbk	283,360,914,211	2,917,084,000,000	0.09714
68	UNTR	PT. United Tractor Tbk	4,839,970,000,000	60,292,031,000,000	0.08028
69	UNVR	PT. Unilever Indonesia Tbk	5,738,523,000,000	14,280,670,000,000	0.40184

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Lampiran 7

Hasil Uji Analisis Deskriptif

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Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
LV	207	.045	1.033	.41177	.190262
SZ	207	24.6542	33.0950	28.234784	1.7858846
LQ	207	.307	13.872	2.61233	2.111289
RP	207	-3.0215	4.3848	.793465	.7261516
ROA	207	-.0659	.6572	.102332	.1020851
Valid N (listwise)	207				

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Lampiran 8

Hasil Uji Analisis Regresi Berganda

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.138	.129		-1.071	.286
LV	-.115	.049	-.214	-2.316	.022
SZ	.010	.004	.175	2.414	.017
LQ	.001	.005	.017	.182	.856
RP	.003	.010	.022	.309	.758

a. Dependent Variable: ROA



Hasil Uji Asumsi Klasik

Lampiran 9

Hasil Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		207
Normal Parameters ^{a,b}	Mean	0E-7
	Std. Deviation	.09843693
	Absolute	.175
Most Extreme Differences	Positive	.175
	Negative	-.114
Kolmogorov-Smirnov Z		2.514
Asymp. Sig. (2-tailed)		.000

a. Test distribution is Normal.

b. Calculated from data.

Lampiran 10

Hasil Uji Autokorelasi

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.002	.129		-.014	.989
LV	-.006	.050	-.012	-.124	.901
SZ	.000	.004	.003	.041	.967
¹ LQ	.000	.005	-.010	-.097	.922
RP	.000	.010	.002	.028	.978
RES_2	.076	.073	.075	1.044	.298

a. Dependent Variable: Unstandardized Residual

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Lampiran 11

Hasil Uji Multikolinearitas



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Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	-.139	.129		-1.084	.280		
LV	-.121	.050	-.226	-2.434	.016	.536	1.866
SZ	.010	.004	.178	2.454	.015	.874	1.144
LQ	.000	.005	.008	.083	.934	.515	1.942
RP	.003	.010	.024	.336	.737	.890	1.124
RES_2	.076	.073	.072	1.044	.298	.967	1.034

a. Dependent Variable: ROA

Lampiran 12

Hasil Uji Heteroskedastisitas

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.005	.095		-.050	.960
LV	.003	.037	.009	.095	.925
1 SZ	.002	.003	.055	.736	.463
LQ	.000	.003	.007	.071	.944
RP	.006	.007	.064	.866	.388

a. Dependent Variable: ABS_RES1

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Lampiran 13

Hasil Uji Koefisien Determinasi

Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.265 ^a	.070	.052	.0994068

a. Predictors: (Constant), RP, LQ, SZ, LV

Lampiran 14

Hasil Uji F

ANOVA^a

Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.151	4	.038	3.813	.005 ^b
1 Residual	1.996	202	.010		
Total	2.147	206			

a. Dependent Variable: ROA

b. Predictors: (Constant), RP, LQ, SZ, LV

Lampiran 15

Hasil Uji T

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	-.138	.129		-1.071	.286
LV	-.115	.049	-.214	-2.316	.022
1 SZ	.010	.004	.175	2.414	.017
LQ	.001	.005	.017	.182	.856
RP	.003	.010	.022	.309	.758

a. Dependent Variable: ROA

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