

# LAMPIRAN

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Hak Cipta Dilindungi Undang-Undang

## **Institut Bisnis dan Informatika Kwik Kian Gie**

1. Dilarang mengutip sebagian atau seluruh karya tulis ini tanpa mencantumkan dan menyebutkan sumber:
  - a. Pengutipan hanya untuk kepentingan pendidikan, penelitian, penulisan karya ilmiah, penyusunan laporan, penulisan kritik 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

Perhitungan TACC

No	Tahun	Kode	EBXT (EAT)	OCF	TACC
1	2009	INDF	2,075,861,000,000	2,314,507,000,000	(238,646,000,000)
2	2009	ULTJ	61,152,852,190	15,687,936,541	45,464,915,649
3	2009	GGRM	3,455,702,000,000	(1,387,254,000,000)	4,842,956,000,000
4	2009	MYTX	13,186,193,876	(149,465,269,659)	162,651,463,535
5	2009	BRPT	547,265,000,000	1,034,262,000,000	(486,997,000,000)
6	2009	AKRA	274,718,650	671,152,317,000	(670,877,598,350)
7	2009	ETWA	10,416,886,250	(1,025,273,940)	11,442,160,190
8	2009	LTLS	85,925,000,000	970,833,000,000	(884,908,000,000)
9	2009	BRNA	20,260,227,896	27,083,258,750	(6,823,030,854)
10	2009	ALMI	26,220,835,520	185,969,949,742	(159,749,114,222)
11	2009	BTON	9,388,156,670	10,821,274,744	(1,433,118,074)
12	2009	INAI	(12,824,140,133)	84,367,262,804	(97,191,402,937)
13	2009	JPRS	1,917,377,909	(9,626,220,956)	11,543,598,865
14	2009	LION	33,613,329,078	50,456,390,635	(16,843,061,557)
15	2009	LMSH	2,400,507,034	4,064,913,956	(1,664,406,922)
16	2009	TIRA	2,202,660,865	23,937,802,885	(21,735,142,020)
17	2009	KICI	(5,214,569,732)	989,752,746	(6,204,322,478)
18	2009	IKAI	(35,593,349,295)	6,120,666,863	(41,714,016,158)
19	2009	VOKS	53,563,469,865	27,307,165,942	26,256,303,923
20	2009	MLPL	110,691,000,000	1,246,881,000,000	(1,136,190,000,000)
21	2009	GJTL	905,330,000,000	1,137,405,000,000	(232,075,000,000)
22	2009	BRAM	72,105,574,000	213,251,329,000	(141,145,755,000)
23	2009	INTA	37,473,252,355	107,682,723,082	(70,209,470,727)
24	2009	PRAS	(36,216,313,566)	208,243,945	(36,424,557,511)
25	2009	KONI	5,483,009,456	(34,161,659,103)	39,644,668,559
26	2009	KAEF	62,506,876,510	120,369,595,992	(57,862,719,482)
27	2009	PYFA	3,772,968,359	5,020,232,151	(1,247,263,792)
28	2009	TCID	124,611,778,666	188,221,655,813	(63,609,877,147)
29	2009	TBLA	250,954,778,000	(325,051,889,000)	576,006,667,000
30	2009	UNTX	30,679,809,366	2,516,627,991	28,163,181,375
31	2009	MTDL	10,064,638,280	279,800,857,151	(269,736,218,871)
32	2009	ASII	10,040,000,000,000	11,335,000,000,000	(1,295,000,000,000)
33	2009	AUTO	768,265,000,000	595,745,000,000	172,520,000,000
34	2009	SMSM	132,850,275,038	268,070,416,818	(135,220,141,780)
35	2009	STTP	41,072,367,353	99,952,885,153	(58,880,517,800)
36	2009	SRSN	25,380,247,000	(26,580,923,000)	51,961,170,000

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.

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37	2009	DPNS	7,124,377,450	20,281,483,012	(13,157,105,562)
38	2009	LMPI	5,991,716,796	12,909,610,155	(6,917,893,359)
39	2009	JKSW	6,721,613,437	40,761,777,329	(34,040,163,892)
40	2009	PICO	12,657,347,594	26,731,596,161	(14,074,248,567)
41	2009	PTSN	(36,312,861,204)	64,012,181,804	(100,325,043,008)
42	2010	INDF	2,952,858,000,000	6,909,950,000,000	(3,957,092,000,000)
43	2010	ULTJ	107,123,243,835	263,881,302,428	(156,758,058,593)
44	2010	GGRM	4,146,282,000,000	(1,094,197,000,000)	5,240,479,000,000
45	2010	MYTX	(101,136,319,879)	53,503,179,824	(154,639,499,703)
46	2010	BRPT	(558,630,000,000)	773,066,000,000	(1,331,696,000,000)
47	2010	AKRA	310,916,115	427,918,661,000	(427,607,744,885)
48	2010	ETWA	38,038,333,295	(150,767,486,193)	188,805,819,488
49	2010	LTLS	86,982,000,000	(147,945,000,000)	234,927,000,000
50	2010	BRNA	34,760,866,434	60,380,243,328	(25,619,376,894)
51	2010	ALMI	43,722,582,261	(73,945,789,465)	117,668,371,726
52	2010	BTON	8,393,401,472	21,402,190,054	(13,008,788,582)
53	2010	INAI	15,924,870,857	(90,023,374,137)	105,948,244,994
54	2010	JPRS	28,445,580,508	48,826,247,303	(20,380,666,795)
55	2010	LION	38,631,299,358	32,525,842,443	6,105,456,915
56	2010	LMSH	7,350,536,344	9,647,718,776	(2,297,182,432)
57	2010	TIRA	3,946,516,223	1,378,528,840	2,567,987,383
58	2010	KICI	3,259,699,213	7,293,507,199	(4,033,807,986)
59	2010	IKAI	(39,209,332,680)	(44,142,634)	(39,165,190,046)
60	2010	VOKS	10,066,230,211	114,921,610,808	(104,855,380,597)
61	2010	MLPL	(106,104,000,000)	592,351,000,000	(698,455,000,000)
62	2010	GJTL	830,624,000,000	1,010,980,000,000	(180,356,000,000)
63	2010	BRAM	134,160,199,000	57,464,276,000	76,695,923,000
64	2010	INTA	83,081,383,677	70,181,186,764	12,900,196,913
65	2010	PRAS	306,286,065	93,246,942,121	(92,940,656,056)
66	2010	KONI	1,378,322,048	14,612,473,503	(13,234,151,455)
67	2010	KAEF	138,716,044,100	139,119,874,007	(403,829,907)
68	2010	PYFA	4,199,202,953	9,538,086,241	(5,338,883,288)
69	2010	TCID	131,445,098,783	157,211,148,765	(25,766,049,982)
70	2010	TBLA	246,663,187,000	380,781,982,000	(134,118,795,000)
71	2010	UNTX	(25,288,156,801)	(28,650,945,498)	3,362,788,697
72	2010	MTDL	30,438,567,670	158,368,069,879	(127,929,502,209)
73	2010	ASII	14,366,000,000,000	2,907,000,000,000	11,459,000,000,000
74	2010	AUTO	1,141,179,000,000	374,748,000,000	766,431,000,000
75	2010	SMSM	160,420,111,888	151,302,099,412	9,118,012,476
76	2010	STTP	42,630,759,100	(13,517,981,904)	56,148,741,004
77	2010	SRSN	9,830,269,000	7,790,064,000	2,040,205,000

1. Ditanggung sebagian atau seluruhnya oleh pihak lain yang bertanggung jawab atas kerugian yang timbul karena tidak terpenuhinya kewajiban yang timbul dari suatu perjanjian atau perjanjian lainnya.

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

b. Penguatian tidak merugikan kepentingan yang wajar IBIKKG.

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78	2010	DPNS	14,749,983,545	15,249,703,610	(499,720,065)
79	2010	LMPI	2,794,104,212	19,786,335,831	(16,992,231,619)
80	2010	JKSW	6,776,300,093	(16,847,539,548)	23,623,839,641
81	2010	PICO	12,063,079,047	(26,731,721,652)	38,794,800,699
82	2010	PTSN	(12,611,917,439)	64,166,431,374	(76,778,348,813)
83	2011	INDF	3,077,180,000,000	4,968,991,000,000	(1,891,811,000,000)
84	2011	ULTJ	101,232,456,048	322,963,103,223	(221,730,647,175)
85	2011	GGRM	4,894,057,000,000	(90,307,000,000)	4,984,364,000,000
86	2011	MYTX	(46,905,579,451)	(4,445,045,423)	(42,460,534,028)
87	2011	BRPT	(319,653,000,000)	(388,690,000,000)	69,037,000,000
88	2011	AKRA	2,293,426,507	932,416,942,000	(930,123,515,493)
89	2011	ETWA	72,642,605,471	(72,595,323,695)	145,237,929,166
90	2011	LTLS	76,221,000,000	(137,902,000,000)	214,123,000,000
91	2011	BRNA	40,027,599,000	96,770,632,000	(56,743,033,000)
92	2011	ALMI	32,374,760,744	212,460,131,895	(180,085,371,151)
93	2011	BTON	19,146,696,476	33,565,190,036	(14,418,493,560)
94	2011	INAI	26,356,889,656	19,866,212,087	6,490,677,569
95	2011	JPRS	37,684,943,108	(36,795,304,974)	74,480,248,082
96	2011	LION	58,535,147,701	40,207,285,424	18,327,862,277
97	2011	LMSH	10,897,341,682	5,100,086,069	5,797,255,613
98	2011	TIRA	5,495,988,150	11,779,972,468	(6,283,984,318)
99	2011	KICI	356,739,464	(3,385,237,611)	3,741,977,075
100	2011	IKAI	(50,623,037,636)	(978,188,939)	(49,644,848,697)
101	2011	VOKS	110,546,891,727	138,014,318,424	(27,467,426,697)
102	2011	MLPL	20,318,000,000	323,322,000,000	(303,004,000,000)
103	2011	GJTL	683,629,000,000	304,312,000,000	379,317,000,000
104	2011	BRAM	67,489,275,000	141,798,770,000	(74,309,495,000)
105	2011	INTA	133,557,000,000	925,431,000,000	(791,874,000,000)
106	2011	PRAS	1,353,860,853	4,646,576,990	(3,292,716,137)
107	2011	KONI	3,076,170,318	9,268,968,951	(6,192,798,633)
108	2011	KAEF	171,765,487,458	81,552,753,104	90,212,734,354
109	2011	PYFA	5,172,045,680	1,688,060,047	3,483,985,633
110	2011	TCID	140,038,819,641	73,140,815,235	66,898,004,406
111	2011	TBLA	419,107,000,000	838,469,000,000	(419,362,000,000)
112	2011	UNTX	(8,178,900,918)	(9,991,690,547)	1,812,789,629
113	2011	MTDL	43,425,028,402	99,430,584,541	(56,005,556,139)
114	2011	ASII	17,785,000,000,000	9,330,000,000,000	8,455,000,000,000
115	2011	AUTO	1,006,716,000,000	258,576,000,000	748,140,000,000
116	2011	SMSM	200,865,266,626	229,766,347,392	(28,901,080,766)
117	2011	STTP	42,676,435,395	89,728,684,467	(47,052,249,072)
118	2011	SRSN	23,987,816,000	29,713,806,000	(5,725,990,000)

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Ditanggungmuat 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.

119	2011	DPNS	3,900,447,054	14,122,036,999	(10,221,589,945)
120	2011	LMPI	5,424,322,790	(3,527,598,887)	8,951,921,677
121	2011	JKSW	(2,552,823,221)	4,778,242,774	(7,331,065,995)
122	2011	PICO	12,323,071,886	(13,820,548,232)	26,143,620,118
123	2011	PTSN	(7,382,855,475)	52,834,895,934	(60,217,751,409)

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**Institut Bisnis dan Informatika Kwik Kian Gie**

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Lampiran 2

Perhitungan  $\Delta$ Revenue

Kode	REVENUE				$\Delta$ REVENUE		
	2008	2009	2010	2011	2009	2010	2011
1	36,799,279,000,000	37,140,830,000,000	38,403,360,000,000	45,332,256,000,000	(1,658,449,000,000)	1,262,530,000,000	6,928,896,000,000
2	362,606,580,492	1,613,927,991,404	1,880,411,473,916	2,102,383,741,532	251,321,410,912	266,483,482,512	221,972,267,616
3	32,251,643,000,000	32,973,080,000,000	37,691,997,000,000	41,884,352,000,000	2,721,437,000,000	4,718,917,000,000	4,192,355,000,000
4	908,002,181,636	1,487,923,132,458	1,723,962,951,296	1,957,035,256,801	(420,079,049,178)	236,039,818,838	233,072,305,505
5	13,322,898,000,000	14,392,940,000,000	16,965,228,000,000	19,377,426,000,000	(3,929,958,000,000)	2,572,288,000,000	2,412,198,000,000
6	472,528,799,000	8,959,841,972,000	12,194,997,466,000	18,805,949,694,000	(512,686,827,000)	3,235,155,494,000	6,610,952,228,000
7	714,819,368,323,000	765,430,931,319,000	810,859,291,874,000	904,236,103,280,000	50,611,562,996,000	45,428,360,555,000	93,376,811,406,000
8	458,094,000,000	3,746,865,000,000	3,901,733,000,000	5,529,075,000,000	(711,229,000,000)	154,868,000,000	1,627,342,000,000
9	479,934,277,855	537,142,366,438	568,328,198,058	679,335,305,000	57,208,088,583	31,185,831,620	111,007,106,942
10	376,798,079,053	1,754,202,216,771	3,019,070,482,536	3,609,867,387,594	(622,595,862,282)	1,264,868,265,765	590,796,905,058
11	172,390,663,400	133,110,644,620	127,918,509,530	153,646,138,180	(39,280,018,780)	(5,192,135,090)	25,727,628,650
12	642,018,495,853	470,649,560,010	461,421,340,873	555,886,728,181	(171,368,935,843)	(9,228,219,137)	94,465,387,308
13	732,703,320,157	302,868,416,321	427,792,535,324	641,375,013,671	(429,834,903,836)	124,924,119,003	213,582,478,347
14	229,607,016,136	197,507,850,435	207,832,622,837	268,414,285,432	(32,099,165,701)	10,324,772,402	60,581,662,595
15	163,316,661,433	124,810,716,264	161,011,674,412	207,522,581,381	(38,505,945,169)	36,200,958,148	46,510,906,969
16	254,706,069,606	238,088,920,308	268,977,739,355	296,926,985,325	(16,617,149,298)	30,888,819,047	27,949,245,970
17	93,194,684,209	83,010,877,783	80,789,650,755	87,517,382,572	(10,183,806,426)	(2,221,227,028)	6,727,731,817
18	245,658,163,581	225,836,548,312	228,717,473,685	210,970,407,747	(19,821,615,269)	2,880,925,373	(17,747,065,938)
19	2,267,484,324,910	1,729,113,224,781	1,309,570,310,227	2,014,608,187,195	(538,371,100,129)	(419,542,914,554)	705,037,876,968
20	709,388,000,000	10,885,698,000,000	9,537,671,000,000	10,332,842,000,000	(1,823,690,000,000)	(1,348,027,000,000)	795,171,000,000

21	GJTL	7,963,473,000,000	7,936,432,000,000	9,853,904,000,000	11,841,396,000,000	(27,041,000,000)	1,917,472,000,000	1,987,492,000,000
22	BRAM	1,637,886,215,000	1,500,639,310,000	1,805,359,612,000	1,900,212,056,000	(137,246,905,000)	304,720,302,000	94,852,444,000
23	INTA	120,471,853,236	1,118,952,110,294	1,833,180,690,866	3,000,323,000,000	(1,519,742,942)	714,228,580,572	1,167,142,309,134
24	PRAS	410,673,009,414	161,201,408,520	287,200,306,413	330,446,667,706	(249,471,600,894)	125,998,897,893	43,246,361,293
25	KON	50,853,140,325	51,950,337,626	77,888,958,822	67,330,692,745	1,097,197,301	25,938,621,196	(10,558,266,077)
26	KAE	704,728,409,703	2,854,057,690,479	3,183,829,303,909	3,481,166,441,259	149,329,280,776	329,771,613,430	297,337,137,350
27	PYA	119,580,973,204	132,000,542,048	140,858,442,443	151,094,461,045	12,419,568,844	8,857,900,395	10,236,018,602
28	GID	239,775,396,779	1,388,724,644,234	1,466,938,711,851	1,654,671,098,358	148,949,247,455	78,214,067,617	187,732,386,507
29	TBL	955,846,298,000	2,783,572,757,000	2,951,113,862,000	3,731,749,000,000	(1,172,273,541,000)	167,541,105,000	780,635,138,000
30	UNT	154,109,641,909	145,590,262,794	2,951,113,862,000	3,731,749,000,000	(8,519,379,115)	2,805,523,599,206	780,635,138,000
31	MDE	422,199,694,667	3,396,917,071,000	3,953,971,372,337	4,408,711,598,083	(25,282,623,667)	557,054,301,337	454,740,225,746
32	ASII	97,064,000,000,000	98,526,000,000,000	129,991,000,000,000	162,564,000,000,000	1,462,000,000,000	31,465,000,000,000	32,573,000,000,000
33	AUTO	337,720,000,000	5,265,798,000,000	6,255,109,000,000	7,363,659,000,000	(71,922,000,000)	989,311,000,000	1,108,550,000,000
34	SMSM	353,586,085,743	1,374,650,605,661	1,561,786,956,669	1,807,890,780,238	21,064,519,918	187,136,351,008	246,103,823,569
35	SHI	624,400,880,523	627,114,839,010	762,612,830,093	1,027,683,999,319	2,713,958,487	135,497,991,083	265,071,169,226
36	SRN	313,919,284,000	352,543,446,000	342,870,221,000	387,354,222,000	38,624,162,000	(9,673,225,000)	44,484,001,000
37	DPNS	112,678,482,166	93,286,770,819	97,283,942,857	121,168,473,285	(19,391,711,347)	3,997,172,038	23,884,530,428
38	LMPE	326,182,642,756	381,140,623,990	401,594,186,536	502,186,982,451	54,957,981,234	20,453,562,546	100,592,795,915
39	JKSW	190,056,590,063	205,653,906,365	181,158,905,733	142,107,087,508	15,597,316,302	(24,495,000,632)	(39,051,818,225)
40	PICO	600,190,671,131	607,170,700,525	586,317,697,184	621,233,560,518	6,980,029,394	(20,853,003,341)	34,915,863,334
41	PTS	105,211,912,606	1,950,280,620,085	2,166,489,893,575	2,034,514,891,841	(154,931,292,521)	216,209,273,490	(131,975,001,734)

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

Institut Bisnis

Dilarang menyalin atau memperbanyak sebagian atau seluruh isi buku ini tanpa izin BKKG. Dilarang menjual atau memperjualbelikan buku ini kepada pihak lain. Hak cipta ini dilindungi undang-undang. Untuk lebih jelasnya mengenai hak cipta ini, silakan kunjungi situs web BKKG di www.bkkg.ac.id.

Lampiran 3

Perhitungan  $\Delta$ Receivable

Kode	RECEIVABLE				$\Delta$ RECEIVABLE		
	2008	2009	2010	2011	2009	2010	2011
1	1,087,348,000,000	1,843,516,000,000	2,245,977,000,000	2,584,084,000,000	(243,832,000,000)	402,461,000,000	338,107,000,000
2	149,119,937,094	175,593,832,074	190,914,744,160	255,494,585,569	26,473,894,980	15,320,912,086	64,579,841,409
3	186,553,000,000	977,092,000,000	882,546,000,000	919,730,000,000	790,539,000,000	(94,546,000,000)	37,184,000,000
4	137,656,281,658	106,509,792,554	150,519,286,562	119,624,262,596	(31,146,489,104)	44,009,494,008	(30,895,023,966)
5	677,200,000,000	1,141,687,000,000	1,020,445,000,000	1,201,452,000,000	464,487,000,000	(121,242,000,000)	181,007,000,000
6	874,435,631,000	1,282,723,479,000	1,586,290,024,000	2,145,078,964,000	408,287,848,000	303,566,545,000	558,788,940,000
7	30,269,124,542	75,396,217,127	102,323,753,570	119,496,947,891	45,127,092,585	26,927,536,443	17,173,194,321
8	651,047,000,000	554,418,000,000	717,933,000,000	1,024,716,000,000	(96,629,000,000)	163,515,000,000	306,783,000,000
9	100,164,468,619	139,858,642,286	136,491,258,082	132,921,278	39,694,173,667	(3,367,384,204)	(136,358,336,804)
10	52,107,653,947	131,593,830,532	136,908,426,856	230,737,288,413	79,486,176,585	5,314,596,324	93,828,861,557
11	13,093,156,806	14,473,593,261	13,634,089,158	18,850,237,220	1,380,436,455	(839,504,103)	5,216,148,062
12	136,085,930,559	105,586,301,514	62,246,194,284	104,930,818,714	(30,499,629,045)	(43,340,107,230)	42,684,624,430
13	86,076,010,304	71,547,069,635	29,122,987,058	50,174,444,216	(14,528,940,669)	(42,424,082,577)	21,051,457,158
14	24,476,110,961	22,252,961,281	20,207,670,064	31,059,499,118	(2,223,149,680)	(2,045,291,217)	10,851,829,054
15	13,262,242,055	16,555,049,777	17,520,758,610	27,648,764,831	3,292,807,722	965,708,833	10,128,006,221
16	47,379,534,576	47,740,363,269	51,845,204,850	51,283,213,443	360,828,693	4,104,841,581	(561,991,407)
17	6,479,704,721	5,927,860,739	7,820,321,738	9,954,869,397	(551,843,982)	1,892,460,999	2,134,547,659
18	54,284,606,536	80,189,785,323	59,779,577,500	39,050,696,168	25,905,178,787	(20,410,207,823)	(20,728,881,332)
19	413,733,800,730	566,869,695,087	501,847,779,710	540,308,121,442	153,135,894,357	(65,021,915,377)	38,460,341,732
20	200,277,000,000	81,914,000,000	219,322,000,000	147,988,000,000	(118,363,000,000)	137,408,000,000	(71,334,000,000)



21	GJTL	506,181,000,000	606,248,000,000	1,215,125,000,000	1,451,218,000,000	100,067,000,000	608,877,000,000	236,093,000,000
22	BRAM	238,701,275,000	213,959,037,000	229,473,335,000	150,659,321,000	(24,742,238,000)	15,514,298,000	(78,814,014,000)
23	INTA	131,489,657,098	130,817,045,744	219,469,001,951	512,683,000,000	(672,611,354)	88,651,956,207	293,213,998,049
24	PRAS	59,642,685,131	5,217,800,128	12,303,895,878	90,398,864,481	(54,424,885,003)	7,086,095,750	78,094,968,603
25	KON	4,200,696,625	9,201,651,811	10,569,635,427	10,314,345,154	5,000,955,186	1,367,983,616	(255,290,273)
26	KAF	265,127,292,672	267,056,292,308	318,091,667,756	336,295,346,601	1,928,999,636	51,035,375,448	18,203,678,845
27	PYEA	19,735,737,335	17,827,275,310	20,587,473,955	24,057,783,179	(1,908,462,025)	2,760,198,645	3,470,309,224
28	GID	25,772,398,248	31,830,302,425	6,628,722,830	7,532,326,894	6,057,904,177	(25,201,579,595)	903,604,064
29	TBLA	92,034,610,000	37,665,232,000	79,571,277,000	42,070,000,000	(54,369,378,000)	41,906,045,000	(37,501,277,000)
30	UNTX	23,528,748,606	15,760,856,566	29,952,726,733	37,573,229,883	(7,767,892,040)	14,191,870,167	7,620,503,150
31	MTDE	448,871,718,024	351,529,895,519	314,356,785,257	402,383,571,945	(97,341,822,505)	(37,173,110,262)	88,026,786,688
32	ASII	829,000,000,000	7,272,000,000,000	9,019,000,000,000	22,322,000,000,000	1,443,000,000,000	1,747,000,000,000	13,303,000,000,000
33	AUTO	353,013,000,000	496,375,000,000	533,066,000,000	627,717,000,000	143,362,000,000	36,691,000,000	94,651,000,000
34	SMSM	230,509,808,013	229,394,647,944	266,399,025,494	313,450,427,573	(1,115,160,069)	37,004,377,550	47,051,402,079
35	SHTA	28,881,389,296	31,100,695,492	71,200,548,782	57,550,980,261	2,219,306,196	40,099,853,290	(13,649,568,521)
36	SRBN	65,957,097,000	71,689,712,000	72,873,554,000	104,304,869,000	5,732,615,000	1,183,842,000	31,431,315,000
37	DPNS	30,340,994,945	16,712,950,293	16,312,318,618	20,599,222,694	(13,628,044,652)	(400,631,675)	4,286,904,076
38	LMPE	83,417,298,887	103,014,743,030	129,633,196,266	160,044,871,815	19,597,444,143	26,618,453,236	30,411,675,549
39	JKSW	48,717,671,194	13,449,510,587	21,577,214,991	8,213,991,230	(35,268,160,607)	8,127,704,404	(13,363,223,761)
40	PICG	83,029,238,653	5,857,944,740	11,007,516,222	5,279,452,037	(77,171,293,913)	5,149,571,482	(5,728,064,185)
41	PTN	304,340,383,030	319,474,442,330	254,465,254,032	201,943,588,098	15,134,059,300	(65,009,188,298)	(52,521,665,934)

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

Institut Bisnis



Lampiran 4

Data Perhitungan NDACC

Tahun	Kode	TAI, t-1	Δ Revenue	ΔReceivable	PPE i, t
2009	INDF	39,591,309,000,000	(1,658,449,000,000)	(243,832,000,000)	17,074,238,000,000
2009	ULTJ	1,740,646,379,006	251,321,410,912	26,473,894,980	1,332,263,814,299
2009	GGRM	24,072,959,000,000	2,721,437,000,000	790,539,000,000	12,131,004,000,000
2009	MYTX	2,176,057,225,106	(420,079,049,178)	(31,146,489,104)	2,130,679,078,839
2009	BRPT	17,243,721,000,000	(3,929,958,000,000)	464,487,000,000	18,657,991,000,000
2009	AKRA	4,874,850,950,000	(512,686,827,000)	408,287,848,000	4,178,148,940
2009	ETWA	417,548,675,139	50,611,562,996,000	45,127,092,585	26,942,323,540
2009	LTLS	3,440,010,000,000	(711,229,000,000)	(96,629,000,000)	1,381,082,000,000
2009	BRNA	432,191,714,490	57,208,088,583	39,694,173,667	449,590,968,115
2009	ALMI	1,636,668,166,095	(622,595,862,282)	79,486,176,585	895,488,062,873
2009	BTON	70,508,814,577	(39,280,018,780)	1,380,436,455	30,984,703,446
2009	INAI	622,405,086,863	(171,368,935,843)	(30,499,629,045)	168,856,464,504
2009	JPRS	399,343,736,262	(429,834,903,836)	(14,528,940,669)	71,331,746,126
2009	LION	253,141,852,363	(32,099,165,701)	(2,223,149,680)	59,483,681,406
2009	LMSH	61,987,805,413	(38,505,945,169)	3,292,807,722	42,063,215,133
2009	TIRA	228,581,820,317	(16,617,149,298)	360,828,693	120,569,016,670
2009	KICI	86,218,216,167	(10,183,806,426)	(551,843,982)	48,434,200,016
2009	IKAI	784,499,131,712	(19,821,615,269)	25,905,178,787	945,052,365,255
2009	VOKS	1,165,127,832,542	(538,371,100,129)	153,135,894,357	455,688,645,568
2009	MLPL	11,461,858,000,000	(1,823,690,000,000)	(118,363,000,000)	4,456,817,000,000
2009	GJTL	8,713,559,000,000	(27,041,000,000)	100,067,000,000	6,843,080,000,000
2009	BRAM	1,672,766,471,000	(137,246,905,000)	(24,742,238,000)	1,795,224,747,000

1. Larangan mengutip sebagian atau seluruhnya karya ini tanpa izin penulisan hanya untuk kepentingan pendidikan, penelitian, penulisan kritis dan tinjauan suatu masalah.  
 b. Pengutipan tidak merugikan kepentingan yang wajar IBIKKG.  
 2. Dilarang mengemukakan dan memperbanyak sebagian atau seluruh karya tulis ini dalam bentuk apapun tanpa izin IBIKKG.

Hak Cipta Dilindungi Undang-Undang

Institut Bisnis



23	2009	INTA	1,137,218,196,524	(1,519,742,942)	(672,611,354)	135,328,256,942
24	2009	PRAS	555,320,858,382	(249,471,600,894)	(54,424,885,003)	418,352,690,270
25	2009	KONI	53,557,693,882	1,097,197,301	5,000,955,186	52,069,830,661
26	2009	KAEF	1,445,669,799,639	149,329,280,776	1,928,999,636	698,082,459,173
27	2009	PYFA	98,655,309,435	12,419,568,844	(1,908,462,025)	82,369,879,231
28	2009	TCID	910,789,677,565	148,949,247,455	6,057,904,177	753,429,575,742
29	2009	TBLA	2,802,497,072,000	(1,172,273,541,000)	(54,369,378,000)	1,011,589,551,000
30	2009	UNTX	153,146,523,532	(8,519,379,115)	(7,767,892,040)	329,369,915,452
31	2009	MTDL	1,288,795,504,203	(25,282,623,667)	(97,341,822,505)	300,866,165,885
32	2009	ASII	80,740,000,000,000	1,462,000,000,000	1,443,000,000,000	35,630,000,000,000
33	2009	AUTO	3,981,316,000,000	(71,922,000,000)	143,362,000,000	1,514,044,000,000
34	2009	SMSM	929,753,183,773	21,064,519,918	(1,115,160,069)	953,455,267,831
35	2009	STTP	626,749,784,472	2,713,958,487	2,219,306,196	586,929,237,291
36	2009	SRSN	392,937,045,000	38,624,162,000	5,732,615,000	257,438,403,000
37	2009	DPNS	142,627,256,412	(19,391,711,347)	(13,628,044,652)	45,951,568,892
38	2009	LMPI	560,078,203,949	54,957,981,234	19,597,444,143	376,896,349,905
39	2009	JKSW	300,344,857,854	15,597,316,302	(35,268,160,607)	68,320,335,141
40	2009	PICO	588,563,565,451	6,980,029,394	(77,171,293,913)	428,959,265,166
41	2009	PTSN	964,585,323,095	(154,931,292,521)	15,134,059,300	763,352,197,541
42	2010	INDF	40,382,953,000,000	1,262,530,000,000	402,461,000,000	18,845,983,000,000
43	2010	ULTJ	1,732,701,994,634	266,483,482,512	15,320,912,086	1,543,921,662,494
44	2010	GGRM	27,230,965,000,000	4,718,917,000,000	(94,546,000,000)	13,314,355,000,000
45	2010	MYTX	1,803,398,349,671	236,039,818,838	44,009,494,008	2,497,009,619,243
46	2010	BRPT	16,570,259,000,000	2,572,288,000,000	(121,242,000,000)	18,360,718,000,000
47	2010	AKRA	6,059,070,429,000	3,235,155,494,000	303,566,545,000	4,540,757,101
48	2010	ETWA	535,796,571,465	45,428,360,555,000	26,927,536,443	50,700,073,574
49	2010	LTLS	3,081,130,000,000	154,868,000,000	163,515,000,000	1,570,127,000,000
50	2010	BRNA	507,226,402,680	31,185,831,620	(3,367,384,204)	516,127,429,669

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.



51	2010	ALMI	1,481,610,908,727	1,264,868,265,765	5,314,596,324	956,759,521,459
52	2010	BTON	69,783,877,404	(5,192,135,090)	(839,504,103)	32,538,303,198
53	2010	INAI	470,415,971,203	(9,228,219,137)	(43,340,107,230)	160,162,858,839
54	2010	JPRS	353,951,009,577	124,924,119,003	(42,424,082,577)	71,772,730,823
55	2010	LION	271,366,371,297	10,324,772,402	(2,045,291,217)	61,282,421,095
56	2010	LMSH	72,830,915,980	36,200,958,148	965,708,833	42,711,481,088
57	2010	TIRA	201,789,482,852	30,888,819,047	4,104,841,581	131,257,510,327
58	2010	KICI	84,276,874,394	(2,221,227,028)	1,892,460,999	51,648,435,973
59	2010	IKAI	764,903,018,446	2,880,925,373	(20,410,207,823)	951,601,496,231
60	2010	VOKS	1,237,957,685,071	(419,542,914,554)	(65,021,915,377)	481,652,288,366
61	2010	MLPL	11,868,377,000,000	(1,348,027,000,000)	137,408,000,000	3,802,230,000,000
62	2010	GJTL	8,877,146,000,000	1,917,472,000,000	608,877,000,000	7,680,751,000,000
63	2010	BRAM	1,349,630,935,000	304,720,302,000	15,514,298,000	1,958,998,227,000
64	2010	INTA	1,039,510,978,420	714,228,580,572	88,651,956,207	313,818,326,661
65	2010	PRAS	420,714,339,156	125,998,897,893	7,086,095,750	512,633,662,154
66	2010	KONI	93,116,815,117	25,938,621,196	1,367,983,616	52,305,011,283
67	2010	KAEF	1,562,624,630,137	329,771,613,430	51,035,375,448	732,917,794,725
68	2010	PYFA	99,937,383,195	8,857,900,395	2,760,198,645	86,138,003,327
69	2010	TCID	994,620,225,969	78,214,067,617	(25,201,579,595)	781,009,565,618
70	2010	TBLA	2,786,340,214,000	167,541,105,000	41,906,045,000	1,167,048,962,000
71	2010	UNTX	143,664,943,150	2,805,523,599,206	14,191,870,167	329,546,352,976
72	2010	MTDL	1,059,054,196,506	557,054,301,337	(37,173,110,262)	184,990,843,791
73	2010	ASII	88,938,000,000,000	31,465,000,000,000	1,747,000,000,000	40,608,000,000,000
74	2010	AUTO	4,644,939,000,000	989,311,000,000	36,691,000,000	1,923,050,000,000
75	2010	SMSM	941,651,276,002	187,136,351,008	37,004,377,550	1,061,787,912,214
76	2010	STTP	548,720,445,825	135,497,991,083	40,099,853,290	612,037,326,393
77	2010	SRSN	413,776,708,000	(9,673,225,000)	1,183,842,000	260,129,301,000
78	2010	DPNS	142,551,475,929	3,997,172,038	(400,631,675)	46,878,972,000

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.



79	2010	LMPI	540,513,720,495	20,453,562,546	26,618,453,236	419,015,078,319
80	2010	JKSW	270,966,547,227	(24,495,000,632)	8,127,704,404	68,331,285,141
81	2010	PICO	542,660,240,316	(20,853,003,341)	5,149,571,482	429,868,623,454
82	2010	PTSN	899,685,312,962	216,209,273,490	(65,009,188,298)	752,297,801,417
83	2011	INDF	47,275,955,000,000	6,928,896,000,000	2,245,977,000,000	20,905,762,000,000
84	2011	ULTJ	2,006,595,762,260	221,972,267,616	190,914,744,160	1,750,720,242,279
85	2011	GGRM	30,741,679,000,000	4,192,355,000,000	882,546,000,000	14,960,265,000,000
86	2011	MYTX	1,882,934,081,017	233,072,305,505	150,519,286,562	2,545,021,118,652
87	2011	BRPT	16,015,188,000,000	2,412,198,000,000	1,020,445,000,000	20,721,496,000,000
88	2011	AKRA	7,665,590,356,000	6,610,952,228,000	1,586,290,024,000	3,415,588,362
89	2011	ETWA	533,380,349,067	93,376,811,406,000	102,323,753,570	81,353,296,046
90	2011	LTLS	3,591,139,000,000	1,627,342,000,000	717,933,000,000	1,180,049,000,000
91	2011	BRNA	550,907,476,933	111,007,106,942	136,491,258,082	646,964,250,000
92	2011	ALMI	1,504,154,332,712	590,796,905,058	136,908,426,856	1,026,694,501,085
93	2011	BTON	89,824,014,717	25,727,628,650	13,634,089,158	36,258,289,118
94	2011	INAI	389,007,411,195	94,465,387,308	62,246,194,284	215,823,322,310
95	2011	JPRS	411,281,598,196	213,582,478,347	29,122,987,058	70,990,957,363
96	2011	LION	303,899,974,798	60,581,662,595	20,207,670,064	63,377,052,260
97	2011	LMSH	78,200,046,845	46,510,906,969	17,520,758,610	40,267,538,341
98	2011	TIRA	217,836,655,892	27,949,245,970	51,845,204,850	122,533,252,418
99	2011	KICI	85,942,208,666	6,727,731,817	7,820,321,738	51,962,912,885
100	2011	IKAI	643,787,995,738	(17,747,065,938)	59,779,577,500	952,077,764,392
101	2011	VOKS	1,126,480,755,029	705,037,876,968	501,847,779,710	486,643,270,944
102	2011	MLPL	14,016,686,000,000	795,171,000,000	219,322,000,000	4,385,221,000,000
103	2011	GJTL	10,371,567,000,000	1,987,492,000,000	1,215,125,000,000	8,586,804,000,000
104	2011	BRAM	1,492,727,607,000	94,852,444,000	229,473,335,000	2,012,665,801,000
105	2011	INTA	1,634,903,848,219	1,167,142,309,134	219,469,001,951	542,196,000,000
106	2011	PRAS	461,968,722,867	43,246,361,293	12,303,895,878	530,492,314,430

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.



107	2011	KONI	84,841,378,260	(10,558,266,077)	10,569,635,427	52,409,521,953
108	2011	KAEF	1,657,291,834,312	297,337,137,350	318,091,667,756	772,966,179,595
109	2011	PYFA	100,586,999,230	10,236,018,602	20,587,473,955	91,768,937,889
110	2011	TCID	1,047,238,440,003	187,732,386,507	6,628,722,830	845,294,007,386
111	2011	TBLA	3,651,105,169,000	780,635,138,000	79,571,277,000	2,203,595,000,000
112	2011	UNTX	153,901,724,876	780,635,138,000	29,952,726,733	330,767,415,558
113	2011	MTDL	945,242,001,932	454,740,225,746	314,356,785,257	269,853,073,407
114	2011	ASII	112,857,000,000,000	32,573,000,000,000	9,019,000,000,000	48,285,000,000,000
115	2011	AUTO	5,585,852,000,000	1,108,550,000,000	533,066,000,000	2,620,668,000,000
116	2011	SMSM	1,067,103,249,531	246,103,823,569	266,399,025,494	1,168,419,769,815
117	2011	STTP	649,273,975,548	265,071,169,226	71,200,548,782	908,544,395,653
118	2011	SRSN	364,004,769,000	44,484,001,000	72,873,554,000	262,696,115,000
119	2011	DPNS	175,682,792,596	23,884,530,428	16,312,318,618	48,704,801,902
120	2011	LMPI	608,920,103,517	100,592,795,915	129,633,196,266	486,230,464,729
121	2011	JKSW	289,987,562,836	(39,051,818,225)	21,577,214,991	68,340,725,141
122	2011	PICO	570,360,266,065	34,915,863,334	11,007,516,222	422,620,086,230
123	2011	PTSN	825,566,764,849	(131,975,001,734)	254,465,254,032	773,306,606,868

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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 5

Data Perhitungan Koefisien NDACC

Tahun	Kode	TACC	TA <sub>t-1</sub>	TACC/TA	1/TA	(Δrev-Δrec)/TA	PPE/TA	NDACC
2009	INDF	-238,646,000,000	39,591,309,000,000	-0.00603	0.000000000000025	-0.03573	0.431262	-0.01266
2009	ULTJ	45,464,915,649	1,740,646,379,006	0.02612	0.0000000000000574	0.129175	0.765385	-0.01670
2009	GGRM	4,842,956,000,000	24,072,959,000,000	0.201178	0.000000000000042	0.08021	0.503927	-0.01466
2009	MYTX	162,651,463,535	2,176,057,225,106	0.074746	0.0000000000000460	-0.17873	0.979147	-0.02438
2009	BRPT	-486,997,000,000	17,243,721,000,000	-0.02824	0.000000000000058	-0.25484	1.082017	-0.03184
2009	AKRA	-670,877,598,350	4,874,850,950,000	-0.13762	0.0000000000000205	-0.18892	0.000857	0.00220
2009	ETWA	11,442,160,190	417,548,675,139	0.027403	0.0000000000002395	121.1031	0.064525	0.02955
2009	LTLS	-884,908,000,000	3,440,010,000,000	-0.25724	0.0000000000000291	-0.17866	0.401476	-0.00889
2009	BRNA	-6,823,030,854	432,191,714,490	-0.01579	0.0000000000002314	0.040523	1.040258	-0.00601
2009	ALMI	-159,749,114,222	1,636,668,166,095	-0.09761	0.0000000000000611	-0.42897	0.547141	-0.00978
2009	BTON	-1,433,118,074	70,508,814,577	-0.02033	0.00000000000014183	-0.57667	0.439444	0.14124
2009	INAI	-97,191,402,937	622,405,086,863	-0.15615	0.0000000000001607	-0.22633	0.271297	0.00935
2009	JPRS	11,543,598,865	399,343,736,262	0.028906	0.0000000000002504	-1.03997	0.178622	0.02186
2009	LION	-16,843,061,557	253,141,852,363	-0.06654	0.0000000000003950	-0.11802	0.234982	0.03596
2009	LMSH	-1,664,406,922	61,987,805,413	-0.02685	0.00000000000016132	-0.67431	0.678572	0.15529
2009	TIRA	-21,735,142,020	228,581,820,317	-0.09509	0.0000000000004375	-0.07428	0.527465	0.03181
2009	KICI	-6,204,322,478	86,218,216,167	-0.07196	0.00000000000011598	-0.11172	0.561763	0.10945
2009	IKAI	-41,714,016,158	784,499,131,712	-0.05317	0.0000000000001275	-0.05829	1.204657	-0.02226
2009	VOKS	26,256,303,923	1,165,127,832,542	0.022535	0.0000000000000858	-0.5935	0.391106	-0.00241
2009	MLPL	-1,136,190,000,000	11,461,858,000,000	-0.09913	0.0000000000000087	-0.14878	0.388839	-0.01072
2009	GJTL	-232,075,000,000	8,713,559,000,000	-0.02663	0.0000000000000115	-0.01459	0.785337	-0.02231
2009	BRAM	-141,145,755,000	1,672,766,471,000	-0.08438	0.0000000000000598	-0.06726	1.073207	-0.02569

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

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23	2009	INTA	-70,209,470,727	1,137,218,196,524	-0.06174	0.000000000000879	-0.00074	0.118999	0.00601
24	2009	PRAS	-36,424,557,511	555,320,858,382	-0.06559	0.000000000001801	-0.35123	0.753353	-0.00301
25	2009	KONI	39,644,668,559	53,557,693,882	0.740224	0.000000000018671	-0.07289	0.972219	0.17416
26	2009	KAEF	-57,862,719,482	1,445,669,799,639	-0.04002	0.000000000000692	0.10196	0.482878	-0.00695
27	2009	PYFA	-1,247,263,792	98,655,309,435	-0.01264	0.000000000010136	0.145233	0.834926	0.08534
28	2009	TCID	-63,609,877,147	910,789,677,565	-0.06984	0.000000000001098	0.156887	0.827227	-0.01285
29	2009	TBLA	576,006,667,000	2,802,497,072,000	0.205533	0.000000000000357	-0.3989	0.36096	-0.00696
30	2009	UNTX	28,163,181,375	153,146,523,532	0.183897	0.000000000006530	-0.00491	2.150685	0.00659
31	2009	MTDL	-269,736,218,871	1,288,795,504,203	-0.20929	0.000000000000776	0.055912	0.233448	0.00145
32	2009	ASII	-1,295,000,000,000	80,740,000,000,000	-0.01604	0.000000000000012	0.000235	0.441293	-0.01310
33	2009	AUTO	172,520,000,000	3,981,316,000,000	0.043332	0.000000000000251	-0.05407	0.380287	-0.00868
34	2009	SMSM	-135,220,141,780	929,753,183,773	-0.14544	0.000000000001076	0.023855	1.025493	-0.01905
35	2009	STTP	-58,880,517,800	626,749,784,472	-0.09395	0.000000000001596	0.000789	0.936465	-0.01072
36	2009	SRSN	51,961,170,000	392,937,045,000	0.132238	0.000000000002545	0.083707	0.655165	0.00806
37	2009	DPNS	-13,157,105,562	142,627,256,412	-0.09225	0.0000000000007011	-0.04041	0.322179	0.06669
38	2009	LMPI	-6,917,893,359	560,078,203,949	-0.01235	0.000000000001785	0.063135	0.672935	-0.00074
39	2009	JKSW	-34,040,163,892	300,344,857,854	-0.11334	0.0000000000003330	0.169357	0.227473	0.02944
40	2009	PICO	-14,074,248,567	588,563,565,451	-0.02391	0.000000000001699	0.142977	0.728824	-0.00336
41	2009	PTSN	-100,325,043,008	964,585,323,095	-0.10401	0.000000000001037	-0.17631	0.791379	-0.01246
42	2010	INDF	-3,957,092,000,000	40,382,953,000,000	-0.09799	0.000000000000025	0.021298	0.466682	-0.00379
43	2010	ULTJ	-156,758,058,593	1,732,701,994,634	-0.09047	0.000000000000577	0.144954	0.891049	-0.00991
44	2010	GGRM	5,240,479,000,000	27,230,965,000,000	0.192446	0.000000000000037	0.176764	0.488942	-0.00342
45	2010	MYTX	-154,639,499,703	1,803,398,349,671	-0.08575	0.000000000000555	0.106482	1.384613	-0.01388
46	2010	BRPT	-1,331,696,000,000	16,570,259,000,000	-0.08037	0.000000000000060	0.162552	1.108053	-0.00857
47	2010	AKRA	-427,607,744,885	6,059,070,429,000	-0.07057	0.000000000000165	0.483835	0.000749	0.00097
48	2010	ETWA	188,805,819,488	535,796,571,465	0.352383	0.000000000001866	84.73633	0.094626	0.32733
49	2010	LTLS	234,927,000,000	3,081,130,000,000	0.076247	0.000000000000325	-0.00281	0.509595	-0.00598
50	2010	BRNA	-25,619,376,894	507,226,402,680	-0.05051	0.000000000001972	0.068122	1.017548	-0.01933

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.





51	2010	ALMI	117,668,371,726	1,481,610,908,727	0.079419	0.000000000000675	0.850124	0.645756	-0.00569
52	2010	BTON	-13,008,788,582	69,783,877,404	-0.18642	0.00000000014330	-0.06237	0.466273	-0.08732
53	2010	INAI	105,948,244,994	470,415,971,203	0.225222	0.00000000002126	0.072514	0.340471	-0.01480
54	2010	JPRS	-20,380,666,795	353,951,009,577	-0.05758	0.00000000002825	0.4728	0.202776	-0.01616
55	2010	LION	6,105,456,915	271,366,371,297	0.022499	0.00000000003685	0.045584	0.225829	-0.02306
56	2010	LMSH	-2,297,182,432	72,830,915,980	-0.03154	0.00000000013730	0.483795	0.586447	-0.08261
57	2010	TIRA	2,567,987,383	201,789,482,852	0.012726	0.00000000004956	0.132732	0.650468	-0.03349
58	2010	KICI	-4,033,807,986	84,276,874,394	-0.04786	0.00000000011866	-0.04881	0.612842	-0.07411
59	2010	IKAI	-39,165,190,046	764,903,018,446	-0.0512	0.00000000001307	0.03045	1.244081	-0.01743
60	2010	VOKS	-104,855,380,597	1,237,957,685,071	-0.0847	0.00000000000808	-0.28638	0.38907	-0.00896
61	2010	MLPL	-698,455,000,000	11,868,377,000,000	-0.05885	0.00000000000084	-0.12516	0.320366	-0.00355
62	2010	GJTL	-180,356,000,000	8,877,146,000,000	-0.02032	0.00000000000113	0.147412	0.865228	-0.00699
63	2010	BRAM	76,695,923,000	1,349,630,935,000	0.056827	0.000000000000741	0.214285	1.451507	-0.01506
64	2010	INTA	12,900,196,913	1,039,510,978,420	0.01241	0.00000000000962	0.601799	0.30189	-0.00560
65	2010	PRAS	-92,940,656,056	420,714,339,156	-0.22091	0.00000000002377	0.282645	1.218484	-0.02244
66	2010	KONI	-13,234,151,455	93,116,815,117	-0.14212	0.00000000010739	0.263869	0.561714	-0.06590
67	2010	KAEF	-403,829,907	1,562,624,630,137	-0.00026	0.00000000000640	0.178377	0.46903	-0.00676
68	2010	PYFA	-5,338,883,288	99,937,383,195	-0.05342	0.00000000010006	0.061015	0.86192	-0.06485
69	2010	TCID	-25,766,049,982	994,620,225,969	-0.02591	0.00000000001005	0.103975	0.785234	-0.01171
70	2010	TBLA	-134,118,795,000	2,786,340,214,000	-0.04813	0.00000000000359	0.04509	0.418847	-0.00526
71	2010	UNTX	3,362,788,697	143,664,943,150	0.023407	0.00000000006961	19.42946	2.293854	0.01888
72	2010	MTDL	-127,929,502,209	1,059,054,196,506	-0.1208	0.00000000000944	0.561093	0.174676	-0.00464
73	2010	ASII	11,459,000,000,000	88,938,000,000,000	0.128843	0.00000000000011	0.334143	0.456588	-0.00238
74	2010	AUTO	766,431,000,000	4,644,939,000,000	0.165003	0.00000000000215	0.205088	0.41401	-0.00374
75	2010	SMSM	9,118,012,476	941,651,276,002	0.009683	0.00000000001062	0.159435	1.127581	-0.01456
76	2010	STTP	56,148,741,004	548,720,445,825	0.102327	0.00000000001822	0.173856	1.11539	-0.01883
77	2010	SRSN	2,040,205,000	413,776,708,000	0.004931	0.00000000002417	-0.02624	0.628671	-0.01919
78	2010	DPNS	-499,720,065	142,551,475,929	-0.00351	0.00000000007015	0.030851	0.328856	-0.04331

penulisan kritik dan tinjauan suatu masalah.  
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79	2010	LMPI	-16,992,231,619	540,513,720,495	-0.03144	0.000000000001850	-0.01141	0.775216	-0.01701
80	2010	JKSW	23,623,839,641	270,966,547,227	0.087184	0.000000000003690	-0.12039	0.252176	-0.02396
81	2010	PICO	38,794,800,699	542,660,240,316	0.07149	0.000000000001843	-0.04792	0.792151	-0.01725
82	2010	PTSN	-76,778,348,813	899,685,312,962	-0.08534	0.000000000001111	0.312574	0.836179	-0.01190
83	2011	INDF	-1,891,811,000,000	47,275,955,000,000	-0.04002	0.000000000000021	0.139411	0.442207	-0.01033
84	2011	ULTJ	-221,730,647,175	2,006,595,762,260	-0.1105	0.000000000000498	0.078438	0.872483	-0.02067
85	2011	GGRM	4,984,364,000,000	30,741,679,000,000	0.162137	0.000000000000033	0.135164	0.486644	-0.01140
86	2011	MYTX	-42,460,534,028	1,882,934,081,017	-0.02255	0.000000000000531	0.140189	1.351625	-0.03204
87	2011	BRPT	69,037,000,000	16,015,188,000,000	0.004311	0.000000000000062	0.139317	1.293865	-0.03076
88	2011	AKRA	-930,123,515,493	7,665,590,356,000	-0.12134	0.000000000000130	0.789523	0.000446	0.00160
89	2011	ETWA	145,237,929,166	533,380,349,067	0.272297	0.0000000000001875	175.0339	0.152524	0.34682
90	2011	LTLS	214,123,000,000	3,591,139,000,000	0.059625	0.000000000000278	0.367727	0.3286	-0.00709
91	2011	BRNA	-56,743,033,000	550,907,476,933	-0.103	0.0000000000001815	0.449014	1.174361	-0.02689
92	2011	ALMI	-180,085,371,151	1,504,154,332,712	-0.11973	0.000000000000665	0.330397	0.682573	-0.01558
93	2011	BTON	-14,418,493,560	89,824,014,717	-0.16052	0.000000000001133	0.228352	0.403659	-0.00680
94	2011	INAI	6,490,677,569	389,007,411,195	0.016685	0.0000000000002571	0.13311	0.554805	-0.01249
95	2011	JPRS	74,480,248,082	411,281,598,196	0.181093	0.0000000000002431	0.468125	0.172609	-0.00268
96	2011	LION	18,327,862,277	303,899,974,798	0.060309	0.0000000000003291	0.163639	0.208546	-0.00396
97	2011	LMSH	5,797,255,613	78,200,046,845	0.074134	0.0000000000012788	0.465254	0.51493	-0.00864
98	2011	TIRA	-6,283,984,318	217,836,655,892	-0.02885	0.0000000000004591	0.130884	0.562501	-0.01224
99	2011	KICI	3,741,977,075	85,942,208,666	0.043541	0.0000000000011636	0.053445	0.604626	-0.01186
100	2011	IKAI	-49,644,848,697	643,787,995,738	-0.07711	0.0000000000001553	0.004632	1.478868	-0.03514
101	2011	VOKS	-27,467,426,697	1,126,480,755,029	-0.02438	0.0000000000000888	0.591735	0.432003	-0.00899
102	2011	MLPL	-303,004,000,000	14,016,686,000,000	-0.02162	0.0000000000000071	0.06182	0.312857	-0.00737
103	2011	GJTL	379,317,000,000	10,371,567,000,000	0.036573	0.0000000000000096	0.168865	0.827918	-0.01951
104	2011	BRAM	-74,309,495,000	1,492,727,607,000	-0.04978	0.0000000000000670	0.116342	1.348314	-0.03198
105	2011	INTA	-791,874,000,000	1,634,903,848,219	-0.48436	0.0000000000000612	0.534544	0.331638	-0.00676
106	2011	PRAS	-3,292,716,137	461,968,722,867	-0.00713	0.0000000000002165	-0.07543	1.14833	-0.02724

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



107	2011	KONI	-6,192,798,633	84,841,378,260	-0.07299	0.000000000011787	-0.12144	0.617735	-0.01250
108	2011	KAEF	90,212,734,354	1,657,291,834,312	0.054434	0.000000000000603	0.168427	0.466403	-0.01073
109	2011	PYFA	3,483,985,633	100,586,999,230	0.034637	0.000000000009942	0.067262	0.912334	-0.01959
110	2011	TCID	66,898,004,406	1,047,238,440,003	0.06388	0.00000000000955	0.178401	0.807165	-0.01881
111	2011	TBLA	-419,362,000,000	3,651,105,169,000	-0.11486	0.00000000000274	0.224079	0.603542	-0.01398
112	2011	UNTX	1,812,789,629	153,901,724,876	0.011779	0.000000000006498	5.022781	2.149212	-0.04012
113	2011	MTDL	-56,005,556,139	945,242,001,932	-0.05925	0.00000000001058	0.387957	0.285486	-0.00584
114	2011	ASII	8,455,000,000,000	112,857,000,000,000	0.074918	0.00000000000009	0.170747	0.427842	-0.00992
115	2011	AUTO	748,140,000,000	5,585,852,000,000	0.133935	0.00000000000179	0.181512	0.469162	-0.01086
116	2011	SMSM	-28,901,080,766	1,067,103,249,531	-0.02708	0.00000000000937	0.186535	1.094945	-0.02570
117	2011	STTP	-47,052,249,072	649,273,975,548	-0.07247	0.00000000001540	0.429281	1.399324	-0.03239
118	2011	SRSN	-5,725,990,000	364,004,769,000	-0.01573	0.000000000002747	0.035859	0.721683	-0.01665
119	2011	DPNS	-10,221,589,945	175,682,792,596	-0.05818	0.000000000005692	0.111551	0.277231	-0.00519
120	2011	LMPI	8,951,921,677	608,920,103,517	0.014701	0.00000000001642	0.115255	0.798513	-0.01858
121	2011	JKSW	-7,331,065,995	289,987,562,836	-0.02528	0.000000000003448	-0.08859	0.235668	-0.00508
122	2011	PICO	26,143,620,118	570,360,266,065	0.045837	0.00000000001753	0.07126	0.74097	-0.01726
123	2011	PTSN	-60,217,751,409	825,566,764,849	-0.07294	0.00000000001211	-0.09624	0.936698	-0.02241

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Lampiran 6

Perhitungan DACC

No	Tahun	Kode	TACC/Ta	NDACC	DACC
1	2009	INDF	-0.00603	-0.01266	0.006637
2	2009	ULTJ	0.02612	-0.0167	0.042819
3	2009	GGRM	0.201178	-0.01466	0.21584
4	2009	MYTX	0.074746	-0.02438	0.099124
5	2009	BRPT	-0.02824	-0.03184	0.003598
6	2009	AKRA	-0.13762	0.0022	-0.13982
7	2009	ETWA	0.027403	0.029547	-0.00214
8	2009	LTLS	-0.25724	-0.00889	-0.24835
9	2009	BRNA	-0.01579	-0.00601	-0.00978
10	2009	ALMI	-0.09761	-0.00978	-0.08783
11	2009	BTON	-0.02033	0.14124	-0.16157
12	2009	INAI	-0.15615	0.009348	-0.1655
13	2009	JPRS	0.028906	0.021865	0.007042
14	2009	LION	-0.06654	0.035965	-0.1025
15	2009	LMSH	-0.02685	0.155292	-0.18214
16	2009	TIRA	-0.09509	0.031814	-0.1269
17	2009	KICI	-0.07196	0.10945	-0.18141
18	2009	IKAI	-0.05317	-0.02226	-0.03091
19	2009	VOKS	0.022535	-0.00241	0.024948
20	2009	MLPL	-0.09913	-0.01072	-0.08841
21	2009	GJTL	-0.02663	-0.02231	-0.00432
22	2009	BRAM	-0.08438	-0.02569	-0.05869
23	2009	INTA	-0.06174	0.006006	-0.06774
24	2009	PRAS	-0.06559	-0.00301	-0.06259
25	2009	KONI	0.740224	0.174162	0.566061
26	2009	KAEF	-0.04002	-0.00695	-0.03308
27	2009	PYFA	-0.01264	0.085343	-0.09799
28	2009	TCID	-0.06984	-0.01285	-0.05699
29	2009	TBLA	0.205533	-0.00696	0.212494
30	2009	UNTX	0.183897	0.006588	0.177309
31	2009	MTDL	-0.20929	0.001449	-0.21074
32	2009	ASII	-0.01604	-0.0131	-0.00294
33	2009	AUTO	0.043332	-0.00868	0.052008
34	2009	SMSM	-0.14544	-0.01905	-0.12639
35	2009	STTP	-0.09395	-0.01072	-0.08323
36	2009	SRSN	0.132238	0.008063	0.124175
37	2009	DPNS	-0.09225	0.066686	-0.15893
38	2009	LMPI	-0.01235	-0.00074	-0.01161

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39	2009	JKSW	-0.11334	0.029442	-0.14278
40	2009	PICO	-0.02391	-0.00336	-0.02056
41	2009	PTSN	-0.10401	-0.01246	-0.09155
42	2010	INDF	-0.09799	-0.00379	-0.0942
43	2010	ULTJ	-0.09047	-0.00991	-0.08057
44	2010	GGRM	0.192446	-0.00342	0.195864
45	2010	MYTX	-0.08575	-0.01388	-0.07187
46	2010	BRPT	-0.08037	-0.00857	-0.0718
47	2010	AKRA	-0.07057	0.000969	-0.07154
48	2010	ETWA	0.352383	0.327333	0.02505
49	2010	LTLS	0.076247	-0.00598	0.082223
50	2010	BRNA	-0.05051	-0.01933	-0.03117
51	2010	ALMI	0.079419	-0.00569	0.08511
52	2010	BTON	-0.18642	-0.08732	-0.09909
53	2010	INAI	0.225222	-0.0148	0.24002
54	2010	JPRS	-0.05758	-0.01616	-0.04142
55	2010	LION	0.022499	-0.02306	0.045556
56	2010	LMSH	-0.03154	-0.08261	0.051071
57	2010	TIRA	0.012726	-0.03349	0.046221
58	2010	KICI	-0.04786	-0.07411	0.026245
59	2010	IKAI	-0.0512	-0.01743	-0.03377
60	2010	VOKS	-0.0847	-0.00896	-0.07574
61	2010	MLPL	-0.05885	-0.00355	-0.0553
62	2010	GJTL	-0.02032	-0.00699	-0.01333
63	2010	BRAM	0.056827	-0.01506	0.071892
64	2010	INTA	0.01241	-0.0056	0.018013
65	2010	PRAS	-0.22091	-0.02244	-0.19847
66	2010	KONI	-0.14212	-0.0659	-0.07623
67	2010	KAEF	-0.00026	-0.00676	0.006502
68	2010	PYFA	-0.05342	-0.06485	0.011425
69	2010	TCID	-0.02591	-0.01171	-0.01419
70	2010	TBLA	-0.04813	-0.00526	-0.04288
71	2010	UNTX	0.023407	0.018884	0.004523
72	2010	MTDL	-0.1208	-0.00464	-0.11615
73	2010	ASII	0.128843	-0.00238	0.131224
74	2010	AUTO	0.165003	-0.00374	0.168747
75	2010	SMSM	0.009683	-0.01456	0.024242
76	2010	STTP	0.102327	-0.01883	0.121154
77	2010	SRSN	0.004931	-0.01919	0.024121
78	2010	DPNS	-0.00351	-0.04331	0.039801
79	2010	LMPI	-0.03144	-0.01701	-0.01443
80	2010	JKSW	0.087184	-0.02396	0.111146
81	2010	PICO	0.07149	-0.01725	0.088736
82	2010	PTSN	-0.08534	-0.0119	-0.07344

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83	2011	INDF	-0.04002	-0.01033	-0.02969
84	2011	ULTJ	-0.1105	-0.02067	-0.08983
85	2011	GGRM	0.162137	-0.0114	0.173539
86	2011	MYTX	-0.02255	-0.03204	0.009492
87	2011	BRPT	0.004311	-0.03076	0.035071
88	2011	AKRA	-0.12134	0.001597	-0.12293
89	2011	ETWA	0.272297	0.346816	-0.07452
90	2011	LTLS	0.059625	-0.00709	0.066716
91	2011	BRNA	-0.103	-0.02689	-0.07611
92	2011	ALMI	-0.11973	-0.01558	-0.10415
93	2011	BTON	-0.16052	-0.0068	-0.15372
94	2011	INAI	0.016685	-0.01249	0.029173
95	2011	JPRS	0.181093	-0.00268	0.183769
96	2011	LION	0.060309	-0.00396	0.064268
97	2011	LMSH	0.074134	-0.00864	0.08277
98	2011	TIRA	-0.02885	-0.01224	-0.01661
99	2011	KICI	0.043541	-0.01186	0.055405
100	2011	IKAI	-0.07711	-0.03514	-0.04197
101	2011	VOKS	-0.02438	-0.00899	-0.01539
102	2011	MLPL	-0.02162	-0.00737	-0.01425
103	2011	GJTL	0.036573	-0.01951	0.056084
104	2011	BRAM	-0.04978	-0.03198	-0.0178
105	2011	INTA	-0.48436	-0.00676	-0.4776
106	2011	PRAS	-0.00713	-0.02724	0.020111
107	2011	KONI	-0.07299	-0.0125	-0.0605
108	2011	KAEF	0.054434	-0.01073	0.065159
109	2011	PYFA	0.034637	-0.01959	0.054228
110	2011	TCID	0.06388	-0.01881	0.082687
111	2011	TBLA	-0.11486	-0.01398	-0.10088
112	2011	UNTX	0.011779	-0.04012	0.051896
113	2011	MTDL	-0.05925	-0.00584	-0.05341
114	2011	ASII	0.074918	-0.00992	0.084843
115	2011	AUTO	0.133935	-0.01086	0.144793
116	2011	SMSM	-0.02708	-0.0257	-0.00138
117	2011	STTP	-0.07247	-0.03239	-0.04008
118	2011	SRSN	-0.01573	-0.01665	0.000918
119	2011	DPNS	-0.05818	-0.00519	-0.05299
120	2011	LMPI	0.014701	-0.01858	0.033277
121	2011	JKSW	-0.02528	-0.00508	-0.0202
122	2011	PICO	0.045837	-0.01726	0.063095
123	2011	PTSN	-0.07294	-0.02241	-0.05053

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Lampiran 7

Data Variabel Independen

Kode	2009					2010					2011				
	Kep. Men	Komi. In	Kep. Ins	D. Dir	KAP	Kep. Men	Komi. In	Kep. Ins	D. Dir	KAP	Kep. Men	Komi. In	Kep. Ins	D. Dir	KAP
INDF	0.00044	0.30000	0.50050	9	1	0.00052	0.30000	0.50050	9	1	0.00052	0.33333	0.50067	9	1
ULFJ	0.17970	0.33333	0.46816	3	0	0.17970	0.33333	0.46612	3	0	0.17970	0.33333	0.46612	3	0
GRM	0.00804	0.80000	0.73061	7	1	0.00804	0.75000	0.75547	6	1	0.00854	0.75000	0.75547	6	1
MYFX	0.00000	0.50000	0.79720	4	0	0.00000	0.50000	0.79723	3	0	0.00000	0.50000	0.79723	3	0
BRPT	0.00429	0.60000	0.72195	5	1	0.00488	0.60000	0.72198	5	1	0.00488	0.60000	0.72197	5	1
AKRA	0.00498	0.33333	0.70820	6	1	0.00631	0.33333	0.59243	6	1	0.00873	0.25000	0.59672	6	1
ETWA	0.00062	0.33333	0.55965	3	0	0.00041	0.33333	0.48154	6	0	0.00083	0.25000	0.48154	7	0
LTLG	0.03632	0.40000	0.63035	5	1	0.03632	0.40000	0.63035	5	1	0.03632	0.40000	0.63035	5	1
BRNA	0.10509	0.25000	0.51424	3	0	0.10509	0.50000	0.51424	3	0	0.10509	0.50000	0.51424	2	0
ALMI	0.01593	0.40000	0.80990	5	0	0.01604	0.40000	0.83843	5	0	0.01604	0.40000	0.83843	5	0
BTON	0.09583	0.50000	0.00000	3	0	0.09583	0.50000	0.81531	3	0	0.09583	0.50000	0.81531	3	0
INAI	0.00032	0.20000	0.65864	5	0	0.00032	0.20000	0.65864	5	0	0.00189	0.40000	0.65864	5	0
JPRS	0.15535	0.50000	0.68421	4	0	0.15535	0.50000	0.68421	4	0	0.15535	0.50000	0.68421	4	0
LION	0.00235	0.33333	0.57698	4	0	0.00235	0.33333	0.57698	4	0	0.00235	0.33333	0.57698	4	0
LMSH	0.25620	0.33333	0.32216	3	0	0.25620	0.33333	0.32216	3	0	0.25620	0.33333	0.32216	3	0
TIRA	0.00012	0.25000	0.96456	4	0	0.00012	0.25000	0.96456	3	0	0.00012	0.33333	0.96443	3	0
KICI	0.04600	0.33333	0.75020	3	0	0.04600	0.33333	0.75020	3	0	0.04600	0.33333	0.75020	3	0
IKAI	0.03670	0.50000	0.74275	3	0	0.03033	0.50000	0.78741	3	0	0.03033	0.50000	0.78741	3	0
VOKS	0.00780	0.25000	0.42909	6	0	0.00780	0.20000	0.70601	6	0	0.04381	0.20000	0.48654	6	0
MLPL	0.00004	0.50000	0.31994	4	0	0.00001	0.50000	0.37611	4	0	0.00001	0.40000	0.37376	4	0
GJTL	0.00084	0.42857	0.61835	9	1	0.00084	0.37500	0.59010	10	1	0.00084	0.37500	0.59808	9	1

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22	BRAM	0.25398	0.28571	0.65812	7	1	0.25398	0.42857	0.65812	7	1	0.28097	0.42857	0.65812	7	1
23	INTA	0.05755	0.33333	0.86512	7	0	0.03533	0.33333	0.82218	5	0	0.03533	0.33333	0.72410	5	1
24	PRAS	0.06271	0.33333	0.45238	4	0	0.05909	0.33333	0.45238	3	0	0.06271	0.33333	0.45238	4	0
25	KONI	0.05579	0.33333	0.72867	3	1	0.05579	0.33333	0.72363	3	1	0.05579	0.33333	0.72363	3	1
26	KAEF	0.00272	0.60000	0.90025	5	0	0.00005	0.60000	0.90025	5	0	0.00005	0.40000	0.90025	5	0
27	PYFA	0.23077	0.33333	0.53846	3	0	0.23077	0.33333	0.53846	3	0	0.23077	0.33333	0.53846	3	0
28	IGCD	0.00184	0.40000	0.79234	10	1	0.00148	0.40000	0.73774	10	1	0.00142	0.40000	0.73774	12	1
29	FBEA	0.00101	0.33333	0.57853	5	0	0.00099	0.33333	0.56654	5	0	0.00095	0.33333	0.54281	5	0
30	UNEX	0.00006	0.33333	0.69372	6	1	0.00006	0.25000	0.69372	7	1	0.09412	0.25000	0.69372	7	1
31	MTDL	0.10066	0.33333	0.12936	4	1	0.10832	0.33333	0.12321	4	1	0.01767	0.33333	0.25127	4	1
32	ASII	0.00037	0.50000	0.50115	8	0	0.00037	0.45455	0.50115	8	1	0.00036	0.45455	0.50115	9	1
33	AUTO	0.00037	0.30000	0.95654	8	0	0.00077	0.30000	0.95654	8	1	0.00077	0.40000	0.95654	8	1
34	SMSM	0.06043	0.33333	0.58126	4	0	0.06043	0.33333	0.58056	4	0	0.06043	0.33333	0.58126	5	0
35	STTP	0.07401	0.33333	0.56763	3	0	0.04238	0.50000	0.56763	3	0	0.04238	0.50000	0.56763	3	0
36	SRSN	0.00001	0.33333	0.84739	5	0	0.00001	0.33333	0.85314	5	0	0.00001	0.33333	0.85314	4	0
37	DPNS	0.01899	0.33333	0.60063	4	0	0.06866	0.33333	0.61692	4	0	0.05712	0.33333	0.60221	4	0
38	LMPI	0.00006	0.50000	0.77533	5	0	0.00006	0.50000	0.77533	5	0	0.00006	0.50000	0.77533	5	0
39	IKSW	0.01333	0.50000	0.59231	3	0	0.01333	0.50000	0.59231	3	0	0.01333	0.50000	0.59231	3	0
40	PICO	0.00082	0.33333	0.94012	2	0	0.00082	0.33333	0.94012	2	0	0.00082	0.33333	0.94012	2	0
41	PTSN	0.70003	0.33333	0.22068	3	0	0.70003	0.33333	0.22068	3	0	0.70003	0.33333	0.22068	3	0

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## Lampiran 8

### Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
absDA	123	.00092	.56606	.0825669	.08184584
absDA	123	.00000	.70003	.0636264	.12380422
absDA	123	.20000	.80000	.3894079	.11012171
absDA	123	.00000	.96456	.6334267	.19409005
absDA	123	2	12	4.81	2.050
absDA	123	0	1	.31	.464
Valid N (listwise)	123				

## Lampiran 9

### Uji Pooling

Chow Breakpoint Test: 42.83  
 Null Hypothesis: No breaks at specified breakpoints  
 Varying regressors: All equation variables  
 Equation Sample: 1 123

F-statistic	1.253845	Prob. F(12,105)	0.2573
Log likelihood ratio	16.47165	Prob. Chi-Square(12)	0.1706
Wald Statistic	15.04614	Prob. Chi-Square(12)	0.2389

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## Lampiran 10

### Uji Normalitas

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		123
Normal Parameters <sup>a,b</sup>	Mean	.0000000
	Std. Deviation	.07592309
Most Extreme Differences	Absolute	.118
	Positive	.118
	Negative	-.082
Kolmogorov-Smirnov Z		1.312
Asymp. Sig. (2-tailed)		.064

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

## Lampiran 11

### Uji Multikolinearitas

ANOVA<sup>b</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.114	5	.023	3.793	.003 <sup>a</sup>
	Residual	.703	117	.006		
	Total	.817	122			

- a. Predictors: (Constant), kap, kepins, komiin, kepmen, ddir  
b. Dependent Variable: absDACC



Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
		B	Std. Error	Beta			Tolerance	VIF
1	(Constant)	.148	.043		3.478	.001		
	kepmen	-.037	.066	-.056	-.561	.576	.730	1.370
	komiin	-.048	.065	-.065	-.735	.464	.947	1.056
	kepins	.002	.041	.006	.059	.953	.766	1.305
	ddir	-.015	.005	-.373	-3.295	.001	.575	1.738
	kap	.083	.019	.469	4.253	.000	.604	1.656

a. Dependent Variable: absDACC

## Lampiran 12

### Uji Autokorelasi

Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.001	.043		.029	.977
	kepmen	-.005	.067	-.008	-.077	.939
	komiin	-.003	.066	-.004	-.043	.966
	kepins	-.003	.042	-.007	-.062	.950
	ddir	.001	.005	.015	.121	.904
	kap	.000	.020	-.003	-.026	.980
	reslag_2	-.038	.095	-.038	-.396	.692

a. Dependent Variable: Unstandardized Residual

1. Ditaring yang meliputi 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.



### Lampiran 13

#### Uji Heterokedastisitas

Heteroskedasticity Test: ARCH

F-statistic	0.281932	Prob. F(1,120)	0.5964
Obs*R-squared	0.285959	Prob. Chi-Square(1)	0.5928

Test Equation:  
 Dependent Variable: RESID^2  
 Method: Least Squares  
 Date: 03/20/13 Time: 15:01  
 Sample (adjusted): 2 123  
 Included observations: 122 after adjustments

Variable	Coefficient	Std. Error	t-Statistic	Prob.
C	0.005995	0.001687	3.552825	0.0005
RESID^2(-1)	-0.048434	0.091218	-0.530973	0.5964
R-squared	0.002344	Mean dependent var		0.005715
Adjusted R-squared	-0.005970	S.D. dependent var		0.017656
S.E. of Regression	0.017709	Akaike info criterion		-5.213244
Sum squared resid	0.037633	Schwarz criterion		-5.167276
Log likelihood	320.0079	Hannan-Quinn criter.		-5.194573
F-statistic	0.281932	Durbin-Watson stat		2.000884
Prob(F-statistic)	0.596419			

### Lampiran 14

#### Koefisien Determinasi (R<sup>2</sup>)

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.373 <sup>a</sup>	.139	.103	.07752841

a. Predictors: (Constant), kap, kepins, komiin, kepmen, ddir

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.  
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