**LAMPIRAN**

**Lampiran 1**

**Daftar Perusahaan Sampel**

|  |  |  |
| --- | --- | --- |
| **No** | **Kode** | **Nama Perusahaan** |
| **1** | **ALDO** | **PT Alkindo Naratama Tbk** |
| **2** | **AKRA** | **PT AKR Corporindo Tbk** |
| **3** | **CEKA** | **PT Wilmar Cahaya Indonesia Tbk** |
| **4** | **DPNS** | **PT Duta Pertiwi Nusantara Tbk** |
| **5** | **FAST** | **PT Makanan Cepat Saji Indonesia Tbk** |
| **6** | **INCI** | **PT Intan Wijaya International Tbk** |
| **7** | **DPNS** | **PT Duta Pertiwi Nusantara Tbk** |
| **8** | **KAEF** | **PT Kimia Farma (Persero) Tbk** |
| **9** | **LION** | **PT Lion Metal Works Tbk** |
| **10** | **SKBM** | **PT Sekar Bumi Tbk** |
| **11** | **TCID** | **PT Mandom Indonesia Tbk** |

**Lampiran 2**

**BEBAN PAJAK TANGGUHAN**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 105,085,971 | 31,803,485,000 | 16,587,084,000 | 12,063,334,000 |
| **2** | **AKRA** | 10,103,830,000 | 43,344,235,000 | 112,365,289 | 32,395,648 |
| **3** | **CEKA** | 1,107,580,133 | 725,133,209 | 38,629,254,581 | 2,025,480,502 |
| **4** | **DPNS** | 1,311,301,039 | 519,463,362 | 796,665,347 | 475,858,006 |
| **5** | **FAST** | 21,390,981,000 | 159,949,930 | 183,718,849 | 189,252,594 |
| **6** | **INCI** | 429,659,603 | 1,245,932,343 | 449,562,336 | 176,184,286 |
| **7** | **KAEF** | 1,137,653,107 | 1,299,943,533 | 747,697,750 | 451,319,294 |
| **8** | **LION** | 91,302,419 | 1,419,730,224 | 2,048,869,107 | 1,776,463,908 |
| **9** | **SKLT** | 1,949,234,026 | 1,310,568,375 | 1,876,668,288 | 391,189,992 |
| **10** | **SKBM** | 1,949,234,026 | 2,444,252,742 | 8,243,597,327 | 6,629,186,367 |
| **11** | **TCID** | 3,392,742,989 | 260,261,730 | 4,898,885,046 | 9,701,413,281 |

**Lampiran 3**

**TOTAL ASET**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2013** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 301,479,232,221 | 346,674,687,826 | 366,010,819,198 | 410,330,576,602 | 498,701,656,995 |
| **2** | **AKRA** | 14,630,143,266,000 | 14,790,103,911,000 | 15,203,129,563 | 15,830,740,710 | 16,823,208,531 |
| **3** | **CEKA** | 1,069,627,299,747 | 1,284,150,037,341 | 14,858,262,100,165 | 1,425,964,152,418 | 1,392,636,444,501 |
| **4** | **DPNS** | 256,372,669,050 | 268,891,042,610 | 274,483,110,371 | 296,129,565,784 | 308,491,173,960 |
| **5** | **FAST** | 2,028,124,663,000 | 2,162,633,810,000 | 2,310,536,370,000 | 2,577,819,573 | 2,749,422,391 |
| **6** | **INCI** | 136,142,063,219 | 147,992,617,351 | 169,546,066,314 | 2,577,819,573,000 | 303,788,390,330 |
| **7** | **KAEF** | 2,471,939,548,890 | 2,968,184,626,297 | 3,434,879,313,034 | 4,612,562,541,064 | 6,096,148,972,533 |
| **8** | **LION** | 141,697,598,705 | 139,915,598,255 | 639,330,150,373 | 685,812,995,987 | 681,937,947,736 |
| **9** | **SKLT** | 304,009,369,369 | 336,932,338,819 | 377,110,748,359 | 568,239,939,951 | 636,284,210,210 |
| **10** | **SKBM** | 301,989,488,699 | 331,574,891,637 | 764,484,248,710 | 1,001,657,012,004 | 1,623,027,475,045 |
| **11** | **TCID** | 1,465,952,460,752 | 1,863,679,837,324 | 2,082,096,848,703 | 2,185,101,038,101 | 2,361,807,189,430 |

**Lampiran 4**

**NET INCOME**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 21,070,935,796 | 24,079,122,338 | 25,229,505,223 | 29,035,395,397 |
| **2** | **AKRA** | 790,563,128,000 | 1,058,741,020,000 | 1,046,852,086 | 1,001,314,446 |
| **3** | **CEKA** | 41,001,414,954 | 106,549,446,980 | 249,697,013,626 | 107,420,886,839 |
| **4** | **DPNS** | 14,528,830,097 | 9,859,176,172 | 10,009,391,103 | 5,963,420,071 |
| **5** | **FAST** | 152,046,069,000 | 105,023,728,000 | 172,605,540,000 | 166,998,578,000 |
| **6** | **INCI** | 11,056,884,369 | 16,960,660,023 | 9,988,836,259 | 16,554,272,131 |
| **7** | **KAEF** | 257,836,015,297 | 265,549,762,082 | 271,597,947,663 | 331,707,917,461 |
| **8** | **LION** | 48,712,977,670 | 46,018,637,487 | 42,345,417,055 | 9,282,943,009 |
| **9** | **SKLT** | 16,855,973,113 | 20,066,791,849 | 20,646,121,074 | 22,970,715,348 |
| **10** | **SKBM** | 90,094,363,594 | 40,150,568,620 | 22,545,456,050 | 25,880,464,791 |
| **11** | **TCID** | 175,828,646,432 | 544,474,278,014 | 162,059,596,347 | 157,605,162,569 |

**Lampiran 5**

**PRETAX INCOME**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 28,214,669,992 | 32,453,914,799 | 33,847,325,358 | 38,621,790,950 |
| **2** | **AKRA** | 993,343,617,000 | 1,317,020,992,000 | 1,156,166,690 | 1,156,229,638 |
| **3** | **CEKA** | 56,866,547,178 | 142,271,353,890 | 285,827,837,455 | 143,195,939,366 |
| **4** | **DPNS** | 17,194,970,495 | 11,832,026,060 | 12,288,056,506 | 7,569,252,565 |
| **5** | **FAST** | 211,409,574,000 | 133,454,625,000 | 226,365,624,000 | 164,731,770,000 |
| **6** | **INCI** | 11,486,543,972 | 19,220,641,866 | 13,294,748,095 | 22,077,467,345 |
| **7** | **KAEF** | 344,017,652,213 | 354,904,735,867 | 383,025,924,670 | 449,709,762,422 |
| **8** | **LION** | 62,576,422,459 | 58,451,801,513 | 54,671,394,698 | 20,175,438,794 |
| **9** | **SKLT** | 24,044,381,630 | 27,376,238,223 | 25,166,206,536 | 27,370,565,356 |
| **10** | **SKBM** | 110,903,572,672 | 53,629,853,878 | 30,809,950,308 | 31,761,022,154 |
| **11** | **TCID** | 241,447,832,720 | 583,121,947,494 | 221,475,857,643 | 243,083,045,787 |

**Lampiran 6**

**CFO**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | (470,702,303) | 2,204,123,679 | 38,255,302,345 | 12,706,380,594 |
| **2** | **AKRA** | 2,082,429,619,000 | 981,427,047,000 | 651,623,298 | 682,224,585 |
| **3** | **CEKA** | (147,806,952,847) | 168,614,370,234 | 176,087,317,362 | 208,851,008,007 |
| **4** | **DPNS** | 6,455,175,786 | 5,105,993,427 | 14,127,914,662 | (3,944,084,302) |
| **5** | **FAST** | 327,151,195,000 | 340,899,632,000 | 440,122,090,000 | 320,003,322,000 |
| **6** | **INCI** | (7,581,339,094) | 25,782,575,358 | (8,289,910,044) | 12,507,667,355 |
| **7** | **KAEF** | 286,309,255,381 | 175,966,862,349 | 198,050,928,789 | 5,241,243,654 |
| **8** | **LION** | 60,865,531,678 | 49,505,778,072 | 53,300,060,257 | 9,661,711,698 |
| **9** | **SKLT** | 23,398,218,902 | 29,666,923,359 | 1,641,040,298 | 2,153,248,753 |
| **10** | **SKBM** | 43,837,497,229 | 62,469,996,482 | (33,834,235,357) | (98,662,799,904) |
| **11** | **TCID** | 123,551,162,065 | 120,781,612,127 | 264,194,256,792 | 2,153,248,753 |

**Lampiran 7**

**REVENUE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2013** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 399,345,658,763 | 493,881,857,454 | 538,363,112,800 | 666,434,061,412 | 119,804,852,255 |
| **2** | **AKRA** | 22,337,928,480,000 | 22,468,327,501 | 19,764,821,141 | 15,212,590,884 | 18,287,935,534 |
| **3** | **CEKA** | 2,531,881,182,546 | 3,701,868,790,192 | 3,485,733,830,354 | 4,115,541,761,173 | 4,257,738,486,908 |
| **4** | **DPNS** | 131,333,296,189 | 132,775,925,237 | 118,475,319,120 | 115,940,711,050 | 111,294,849,755 |
| **5** | **FAST** | 3,960,252,775,000 | 4,208,887,158,000 | 4,475,061,326,000 | 4,883,307,267,000 | 5,302,683,924,000 |
| **6** | **INCI** | 81,244,267,131 | 110,023,088,698 | 136,668,408,270 | 176,067,561,639 | 269,706,737,385 |
| **7** | **KAEF** | 4,348,073,988,385 | 4,521,024,379,759 | 4,860,371,483,524 | 5,811,502,656,431 | 6,127,479,369,403 |
| **8** | **LION** | 333,674,349,966 | 377,622,622,150 | 389,251,192,409 | 379,137,149,036 | 349,690,796,141 |
| **9** | **SKLT** | 567,048,547,543 | 681,419,524,161 | 745,107,731,208 | 833,850,372,883 | 914,188,759,779 |
| **10** | **SKBM** | 1,296,618,257,503 | 681,419,524,161 | 1,362,245,580,664 | 1,501,115,928,446 | 1,841,487,199,828 |
| **11** | **TCID** | 2,027,899,402,527 | 2,308,203,551,971 | 2,314,889,854,074 | 2,526,776,164,168 | 1,006,977,089,624 |

**Lampiran 8**

**RECEIVABLE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2013** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 108,397,947,603 | 139,752,113,723 | 154,802,310,276 | 182,427,385,518 | 192,425,624,515 |
| **2** | **AKRA** | 4,351,771,210,000 | 4,350,514,811,000 | 3,093,356,657,000 | 3,177,907,782,000 | 3,937,164,853,000 |
| **3** | **CEKA** | 284,131,937,391 | 315,238,141,384 | 261,169,962,552 | 282,397,649,805 | 289,934,898,452 |
| **4** | **DPNS** | 16,245,495,525 | 18,334,276,135 | 162,100,535,264 | 12,653,123,918 | 18,537,444,544 |
| **5** | **FAST** | 59,326,702,000 | 70,839,252,000 | 129,348,303,000 | 127,141,307,000 | 148,820,340,000 |
| **6** | **INCI** | 15,685,354,206 | 17,246,171,884 | 26,479,845,035 | 46,839,705,065 | 68,990,492,229 |
| **7** | **KAEF** | 554,220,980,343 | 525,094,482,086 | 576,206,358,857 | 733,055,600,129 | 978,942,457,621 |
| **8** | **LION** | 63,350,679,547 | 81,803,308,390 | 96,861,786,712 | 110,388,634,823 | 112,168,268,775 |
| **9** | **SKLT** | 73,947,590,412 | 82,116,356,304 | 91,574,884,157 | 112,238,388,282 | 122,897,548,578 |
| **10** | **SKBM** | 139,216,274,687 | 112,691,427,014 | 94,582,964,466 | 159,503,028,364 | 229,202,810,307 |
| **11** | **TCID** | 290,267,183,651 | 320,449,310,585 | 487,907,805,966 | 357,431,045,459 | 398,469,885,226 |

**Lampiran 9**

**PPE**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Kode** | **2014** | **2015** | **2016** | **2017** |
| **1** | **ALDO** | 105,254,652,476 | 117,612,199,760 | 111,122,445,703 | 147,610,455,698 |
| **2** | **AKRA** | 6,592,529,072,000 | 7,083,166,173,000 | 4,561,738,403 | 4,214,694,189 |
| **3** | **CEKA** | 379,918,341,568 | 399,476,725,845 | 415,257,901,332 | 431,125,604,794 |
| **4** | **DPNS** | 12,712,559,053 | 12,324,438,849 | 11,927,709,719 | 11,011,716,195 |
| **5** | **FAST** | 765,259,311,000 | 848,923,425,000 | 953,943,591,000 | 1,063,501,201,000 |
| **6** | **INCI** | 50,390,263,713 | 48,483,386,129 | 128,538,899,975 | 135,918,981,861 |
| **7** | **KAEF** | 568,868,648,423 | 674,489,435,928 | 1,006,745,257,089 | 1,687,785,385,991 |
| **8** | **LION** | 101,606,366,543 | 48,483,386,129 | 120,394,121,583 | 97,577,993,791 |
| **9** | **SKLT** | 135,210,633,301 | 393,331,492,683 | 299,674,475,232 | 311,810,228,981 |
| **10** | **SKBM** | 250,714,045,211 | 674,489,435,928 | 436,018,707,335 | 485,558,490,029 |
| **11** | **TCID** | 923,951,560,313 | 902,694,745,887 | 935,344,860,312 | 964,642,808,296 |

**Lampira 10**

**PERHITUNGAN BEBAN PAJAK TANGGUHAN**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **Beban Pajak T** | **Total Aset (t-1)** | **BPT** |
| **1** | **2014** | **ALDO** | 105,085,971 | 301,479,232,221 | 0.00035 |
| **2** |  | **AKRA** | 10,103,830,000 | 14,630,143,266,000 | 0.00069 |
| **3** |  | **CEKA** | 1,107,580,133 | 1,069,627,299,747 | 0.00104 |
| **4** |  | **DPNS** | 1,311,301,039 | 256,372,669,050 | 0.00511 |
| **5** |  | **FAST** | 21,390,981,000 | 2,028,124,663,000 | 0.01055 |
| **6** |  | **INCI** | 330,539,707 | 136,142,063,219 | 0.00243 |
| **7** |  | **KAEF** | 1,137,653,107 | 2,471,939,548,890 | 0.00046 |
| **8** |  | **LION** | 91,302,419 | 141,697,598,705 | 0.00064 |
| **9** |  | **SKLT** | 1,824,147,983 | 304,009,369,369 | 0.00600 |
| **10** |  | **SKBM** | 1,949,234,026 | 301,989,488,699 | 0.00645 |
| **11** |  | **TCID** | 3,392,742,989 | 1,465,952,460,752 | 0.00231 |
|  |  |  |  |  |  |
| **12** | **2015** | **ALDO** | 31,803,485,000 | 346,674,687,826 | 0.09174 |
| **13** |  | **AKRA** | 43,344,235,000 | 14,790,103,911,000 | 0.00293 |
| **14** |  | **CEKA** | 725,133,209 | 1,284,150,037,341 | 0.00056 |
| **15** |  | **DPNS** | 519,463,362 | 268,891,042,610 | 0.00193 |
| **16** |  | **FAST** | 159,949,930 | 2,162,633,810,000 | 0.00007 |
| **17** |  | **INCI** | 1,245,932,343 | 147,992,617,351 | 0.00842 |
| **18** |  | **KAEF** | 1,299,943,533 | 2,968,184,626,297 | 0.00044 |
| **19** |  | **LION** | 1,419,730,224 | 139,915,598,255 | 0.01015 |
| **20** |  | **SKLT** | 1,310,568,375 | 336,932,338,819 | 0.00389 |
| **21** |  | **SKBM** | 2,444,252,742 | 331,574,891,637 | 0.00737 |
| **22** |  | **TCID** | 260,261,730 | 1,863,679,837,324 | 0.00014 |
| **23** | **2016** | **ALDO** | 16,587,084,000 | 366,010,819,198 | 0.04532 |
| **24** |  | **AKRA** | 112,365,289 | 15,203,129,563 | 0.00739 |
| **25** |  | **CEKA** | 38,629,254,581 | 14,858,262,100,165 | 0.00260 |
| **26** |  | **INCI** | 449,562,336 | 169,546,066,314 | 0.00265 |
| **27** |  | **DPNS** | 796,665,347 | 274,483,110,371 | 0.00290 |
| **28** |  | **FAST** | 183,718,849 | 2,310,536,370,000 | 0.00008 |
| **29** |  | **INCI** | 449,562,336 | 169,546,066,314 | 0.00265 |
| **30** |  | **KAEF** | 747,697,750 | 3,434,879,313,034 | 0.00022 |
| **31** |  | **LION** | 2,048,869,107 | 639,330,150,373 | 0.00320 |
| **32** |  | **SKBM** | 8,243,597,327 | 764,484,248,710 | 0.01078 |
| **33** |  | **TCID** | 4,898,885,046 | 2,082,096,848,703 | 0.00235 |
| **34** | **2017** | **ALDO** | 12,063,334,000 | 410,330,576,602 | 0.02940 |
| **35** |  | **AKRA** | 32,395,648 | 15,830,740,710 | 0.00205 |
| **36** |  | **CEKA** | 2,025,480,502 | 1,425,964,152,418 | 0.00142 |
| **37** |  | **DPNS** | 475,858,006 | 296,129,565,784 | 0.00161 |
| **38** |  | **FAST** | 189,252,594 | 2,577,819,573 | 0.07342 |
| **39** |  | **INCI** | 55,233,893,000 | 2,577,819,573,000 | 0.02143 |
| **40** |  | **KAEF** | 451,319,294 | 4,612,562,541,064 | 0.00010 |
| **41** |  | **LION** | 1,776,463,908 | 685,812,995,987 | 0.00259 |
| **42** |  | **SKLT** | 391,189,992 | 568,239,939,951 | 0.00069 |
| **43** |  | **SKBM** | 6,629,186,367 | 1,001,657,012,004 | 0.00662 |
| **44** |  | **TCID** | 9,701,413,281 | 2,185,101,038,101 | 0.00444 |

**Lampiran 11**

**PERHITUNGAN PERENCANAAN PAJAK**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **Net Income** | **Pretax Income** | **TRR** |
| **1** | **2014** | **ALDO** | 21,070,935,796 | 28,214,669,992 | 0.746808 |
| **2** |  | **AKRA** | 790,563,128,000 | 993,343,617,000 | 0.795861 |
| **3** |  | **CEKA** | 41,001,414,954 | 56,866,547,178 | 0.721011 |
| **4** |  | **DPNS** | 14,528,830,097 | 17,194,970,495 | 0.844946 |
| **5** |  | **FAST** | 152,046,069,000 | 211,409,574,000 | 0.719201 |
| **6** |  | **INCI** | 11,056,884,369 | 11,486,543,972 | 0.962595 |
| **7** |  | **KAEF** | 257,836,015,297 | 344,017,652,213 | 0.749485 |
| **8** |  | **LION** | 48,712,977,670 | 62,576,422,459 | 0.778456 |
| **9** |  | **SKLT** | 16,855,973,113 | 24,044,381,630 | 0.701036 |
| **10** |  | **SKBM** | 90,094,363,594 | 110,903,572,672 | 0.812367 |
| **11** |  | **TCID** | 175,828,646,432 | 241,447,832,720 | 0.728226 |
| **12** | **2015** | **ALDO** | 24,079,122,338 | 32,453,914,799 | 0.741948 |
| **13** |  | **AKRA** | 1,058,741,020,000 | 1,317,020,992,000 | 0.803891 |
| **14** |  | **CEKA** | 106,549,446,980 | 142,271,353,890 | 0.748917 |
| **15** |  | **DPNS** | 9,859,176,172 | 11,832,026,060 | 0.833262 |
| **16** |  | **FAST** | 105,023,728,000 | 133,454,625,000 | 0.786962 |
| **17** |  | **INCI** | 16,960,660,023 | 19,220,641,866 | 0.882419 |
| **18** |  | **KAEF** | 265,549,762,082 | 354,904,735,867 | 0.748228 |
| **19** |  | **LION** | 46,018,637,487 | 58,451,801,513 | 0.787292 |
| **20** |  | **SKLT** | 20,066,791,849 | 27,376,238,223 | 0.733000 |
| **21** |  | **SKBM** | 40,150,568,620 | 53,629,853,878 | 0.748661 |
| **22** |  | **TCID** | 544,474,278,014 | 583,121,947,494 | 0.933723 |
| **23** | **2016** | **ALDO** | 25,229,505,223 | 33,847,325,358 | 0.745391 |
| **24** |  | **AKRA** | 1,046,852,086 | 1,156,166,690 | 0.905451 |
| **25** |  | **CEKA** | 249,697,013,626 | 285,827,837,455 | 0.873592 |
| **26** |  | **DPNS** | 10,009,391,103 | 12,288,056,506 | 0.814563 |
| **27** |  | **FAST** | 172,605,540,000 | 226,365,624,000 | 0.762508 |
| **28** |  | **INCI** | 9,988,836,259 | 13,294,748,095 | 0.751337 |
| **29** |  | **KAEF** | 271,597,947,663 | 383,025,924,670 | 0.709085 |
| **30** |  | **LION** | 42,345,417,055 | 54,671,394,698 | 0.774544 |
| **31** |  | **SKLT** | 20,646,121,074 | 25,166,206,536 | 0.820391 |
| **32** |  | **SKBM** | 22,545,456,050 | 30,809,950,308 | 0.731759 |
| **33** |  | **TCID** | 162,059,596,347 | 221,475,857,643 | 0.731726 |
| **34** | **2017** | **ALDO** | 29,035,395,397 | 38,621,790,950 | 0.751788 |
| **35** |  | **AKRA** | 1,001,314,446 | 1,156,229,638 | 0.866017 |
| **36** |  | **CEKA** | 107,420,886,839 | 143,195,939,366 | 0.750167 |
| **37** |  | **DPNS** | 5,963,420,071 | 7,569,252,565 | 0.787848 |
| **38** |  | **FAST** | 166,998,578,000 | 164,731,770,000 | 1.013761 |
| **39** |  | **INCI** | 16,554,272,131 | 22,077,467,345 | 0.749827 |
| **40** |  | **KAEF** | 331,707,917,461 | 449,709,762,422 | 0.737604 |
| **41** |  | **LION** | 9,282,943,009 | 20,175,438,794 | 0.460111 |
| **42** |  | **SKLT** | 22,970,715,348 | 27,370,565,356 | 0.839249 |
| **43** |  | **SKBM** | 25,880,464,791 | 31,761,022,154 | 0.814850 |
| **44** |  | **TCID** | 157,605,162,569 | 243,083,045,787 | 0.648359 |

**Lampiran 12**

**PERHITUNGAN TACC**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **Net Income** | **CFO** | **TACC** |
| **1** | **2014** | **ALDO** | 21,070,935,796 | (470,702,303) | 21,541,638,099 |
| **2** |  | **AKRA** | 790,563,128,000 | 2,082,429,619,000.00 | (1,291,866,491,000) |
| **3** |  | **CEKA** | 41,001,414,954 | (147,806,952,847) | 188,808,367,801 |
| **4** |  | **DPNS** | 14,528,830,097 | 6,455,175,786 | 8,073,654,311 |
| **5** |  | **FAST** | 152,046,069,000 | 327,151,195,000 | (175,105,126,000) |
| **6** |  | **INCI** | 11,056,884,369 | (7,581,339,094) | 18,638,223,463 |
| **7** |  | **KAEF** | 257,836,015,297 | 286,309,255,381 | (28,473,240,084) |
| **8** |  | **LION** | 48,712,977,670 | 60,865,531,678 | (12,152,554,008) |
| **9** |  | **SKLT** | 16,855,973,113 | 23,398,218,902 | (6542245789) |
| **10** |  | **SKBM** | 90,094,363,594 | 43,837,497,229 | 46,256,866,365 |
| **11** |  | **TCID** | 175,828,646,432 | 123,551,162,065 | 52,277,484,367 |
| **12** | **2015** | **ALDO** | 24,079,122,338 | 2,204,123,679 | 21,874,998,659 |
| **13** |  | **AKRA** | 1,058,741,020,000 | 981,427,047,000 | 77,313,973,000 |
| **14** |  | **CEKA** | 106,549,446,980 | 168,614,370,234 | (62,064,923,254) |
| **15** |  | **DPNS** | 9,859,176,172 | 5,105,993,427 | 4,753,182,745 |
| **16** |  | **FAST** | 105,023,728,000 | 340,899,632,000 | (235,875,904,000) |
| **17** |  | **INCI** | 16,960,660,023 | 25,782,575,358 | (8,821,915,335) |
| **18** |  | **KAEF** | 265,549,762,082 | 175,966,862,349 | 89,582,899,733 |
| **19** |  | **LION** | 46,018,637,487 | 49,505,778,072 | (3,487,140,585) |
| **20** |  | **SKLT** | 20,066,791,849 | 29,666,923,359 | (9,600,131,510) |
| **21** |  | **SKBM** | 40,150,568,620 | 62,469,996,482 | (22,319,427,862) |
| **22** |  | **TCID** | 544,474,278,014 | 120,781,612,127 | 423,692,665,887 |
| **23** | **2016** | **ALDO** | 25,229,505,223 | 38,255,302,345 | (13,025,797,122) |
| **24** |  | **AKRA** | 1,046,852,086 | 651,623,298 | 395,228,788 |
| **25** |  | **CEKA** | 249,697,013,626 | 176,087,317,362 | 73,609,696,264 |
| **26** |  | **DPNS** | 10,009,391,103 | 14,127,914,662 | (4,118,523,559) |
| **27** |  | **FAST** | 172,605,540,000 | 440,122,090,000 | (267,516,550,000) |
| **28** |  | **INCI** | 9,988,836,259 | (8,289,910,044) | 18,278,746,303 |
| **29** |  | **KAEF** | 271,597,947,663 | 198,050,928,789 | 73,547,018,874 |
| **30** |  | **LION** | 42,345,417,055 | 53,300,060,257 | (10,954,643,202) |
| **31** |  | **SKLT** | 20,646,121,074 | 1,641,040,298 | 19,005,080,776 |
| **32** |  | **SKBM** | 22,545,456,050 | (33,834,235,357) | 56,379,691,407 |
| **33** |  | **TCID** | 162,059,596,347 | 264,194,256,792 | (102,134,660,445) |
| **34** | **2017** | **ALDO** | 29,035,395,397 | 12,706,380,594 | 16,329,014,803 |
| **35** |  | **AKRA** | 1,001,314,446 | 682,224,585 | 319,089,861 |
| **36** |  | **CEKA** | 107,420,886,839 | 208,851,008,007 | (101,430,121,168) |
| **37** |  | **DPNS** | 5,963,420,071 | (3,944,084,302) | 9,907,504,373 |
| **38** |  | **FAST** | 166,998,578,000 | 320,003,322,000 | (153,004,744,000) |
| **39** |  | **INCI** | 16,554,272,131 | 12,507,667,355 | 4,046,604,776 |
| **40** |  | **KAEF** | 331,707,917,461 | 5,241,243,654 | 326,466,673,807 |
| **41** |  | **LION** | 9,282,943,009 | 9,661,711,698 | (378,768,689) |
| **42** |  | **SKLT** | 22,970,715,348 | 2,153,248,753 | 20,817,466,595 |
| **43** |  | **SKBM** | 25,880,464,791 | (98,662,799,904) | 124,543,264,695 |
| **44** |  | **TCID** | 22,970,715,348 | 2,153,248,753 | 20,817,466,595 |

**Lampiran 13**

**Perhitungan Tait/Ait-1**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **TACC** | **TA (t-1)** | **Tait/Ait-1** |
| **1** | **2014** | **ALDO** | 21,541,638,099 | 301,479,232,221 | 0.0715 |
| **2** |  | **AKRA** | (1,291,866,491,000) | 14,630,143,266,000 | -0.0883 |
| **3** |  | **CEKA** | 188,808,367,801 | 1,069,627,299,747 | 0.1765 |
| **4** |  | **DPNS** | 8,073,654,311 | 256,372,669,050 | 0.0315 |
| **5** |  | **FAST** | (175,105,126,000) | 2,028,124,663,000 | -0.0863 |
| **6** |  | **INCI** | 18,638,223,463 | 136,142,063,219 | 0.1369 |
| **7** |  | **KAEF** | (28,473,240,084) | 2,471,939,548,890 | -0.0115 |
| **8** |  | **LION** | (12,152,554,008) | 141,697,598,705 | -0.0858 |
| **9** |  | **SKLT** | (6,542,245,789) | 301,989,488,699 | -0.0217 |
| **10** |  | **SKBM** | 46,256,866,365 | 497,652,557,672 | 0.0930 |
| **11** |  | **TCID** | 52,277,484,367 | 1,465,952,460,752 | 0.0357 |
| **12** | **2015** | **ALDO** | 21,874,998,659 | 346,674,687,826 | 0.0631 |
| **13** |  | **AKRA** | 77,313,973,000 | 14,790,103,911,000 | 0.0052 |
| **14** |  | **CEKA** | (62,064,923,254) | 1,284,150,037,341 | -0.0483 |
| **15** |  | **DPNS** | 4,753,182,745 | 268,891,042,610 | 0.0177 |
| **16** |  | **FAST** | (235,875,904,000) | 2,162,633,810,000 | -0.1091 |
| **17** |  | **INCI** | (8,821,915,335) | 147,992,617,351 | -0.0596 |
| **18** |  | **KAEF** | 89,582,899,733 | 2,968,184,626,297 | 0.0302 |
| **19** |  | **LION** | (3,487,140,585) | 139,915,598,255 | -0.0249 |
| **20** |  | **SKLT** | (9,600,131,510) | 336,932,338,819 | -0.0285 |
| **21** |  | **SKBM** | (22,319,427,862) | 331,574,891,637 | -0.0673 |
| **22** |  | **TCID** | 423,692,665,887 | 1,863,679,837,324 | 0.2273 |
| **23** | **2016** | **ALDO** | (13,025,797,122) | 366,010,819,198 | -0.0356 |
| **24** |  | **AKRA** | 395,228,788 | 15,203,129,563 | 0.0260 |
| **25** |  | **CEKA** | 73,609,696,264 | 14,858,262,100,165 | 0.0050 |
| **26** |  | **DPNS** | (4,118,523,559) | 274,483,110,371 | -0.0150 |
| **27** |  | **FAST** | (267,516,550,000) | 2,310,536,370,000 | -0.1158 |
| **28** |  | **INCI** | 18,278,746,303 | 169,546,066,314 | 0.1078 |
| **29** |  | **KAEF** | 73,547,018,874 | 3,434,879,313,034 | 0.0214 |
| **30** |  | **LION** | (10,954,643,202) | 639,330,150,373 | -0.0171 |
| **31** |  | **SKLT** | 19,005,080,776 | 377,110,748,359 | 0.0504 |
| **32** |  | **SKBM** | 56,379,691,407 | 764,484,248,710 | 0.0737 |
| **33** |  | **TCID** | (102,134,660,445) | 2,082,096,848,703 | -0.0491 |
| **34** | **2017** | **ALDO** | 16,329,014,803 | 410,330,576,602 | 0.0398 |
| **35** |  | **AKRA** | 319,089,861 | 15,830,740,710 | 0.0202 |
| **36** |  | **CEKA** | (101,430,121,168) | 1,425,964,152,418 | -0.0711 |
| **37** |  | **DPNS** | 9,907,504,373 | 296,129,565,784 | 0.0335 |
| **38** |  | **FAST** | (153,004,744,000) | 2,577,819,573,000 | -0.0594 |
| **39** |  | **INCI** | 4,046,604,776 | 2,577,819,573,000 | 0.0016 |
| **40** |  | **KAEF** | 326,466,673,807 | 4,612,562,541,064 | 0.0708 |
| **41** |  | **LION** | (378,768,689) | 685,812,995,987 | -0.0006 |
| **42** |  | **SKLT** | 20,817,466,595 | 568,239,939,951 | 0.0366 |
| **43** |  | **SKBM** | 124,543,264,695 | 1,001,657,012,004 | 0.1243 |
| **44** |  | **TCID** | 20,817,466,595 | 2,185,101,038,101 | 0.0095 |

**Lampiran 14**

**Perhitungan PPE/TA (t-1)**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **1/Ait** | **PPE** | **PPE/TA (t-1)** |
| **1** | **2014** | **ALDO** | 0.00000000000332 | 105,254,652,476 | 0.3491 |
| **2** |  | **AKRA** | 0.00000000000007 | 6,592,529,072,000 | 0.4506 |
| **3** |  | **CEKA** | 0.00000000000093 | 379,918,341,568 | 0.3552 |
| **4** |  | **DPNS** | 0.00000000000390 | 12,712,559,053 | 0.0496 |
| **5** |  | **FAST** | 0.00000000000049 | 765,259,311,000 | 0.3773 |
| **6** |  | **INCI** | 0.00000000000735 | 50,390,263,713 | 0.3701 |
| **7** |  | **KAEF** | 0.00000000000040 | 568,868,648,423 | 0.2301 |
| **9** |  | **LION** | 0.00000000000706 | 101,606,366,543 | 0.7171 |
| **10** |  | **SKLT** | 0.00000000000331 | 135,210,633,301 | 0.4477 |
| **11** |  | **SKBM** | 0.00000000000201 | 250,714,045,211 | 0.5038 |
| **12** |  | **TCID** | 0.00000000000068 | 923,951,560,313 | 0.6303 |
| **13** | **2015** | **ALDO** | 0.00000000000288 | 117,612,199,760 | 0.3393 |
| **14** |  | **AKRA** | 0.00000000000007 | 7,083,166,173,000 | 0.4789 |
| **15** |  | **CEKA** | 0.00000000000078 | 399,476,725,845 | 0.3111 |
| **16** |  | **DPNS** | 0.00000000000372 | 12,324,438,849 | 0.0458 |
| **17** |  | **FAST** | 0.00000000000046 | 848,923,425,000 | 0.3925 |
| **18** |  | **INCI** | 0.00000000000676 | 48,483,386,129 | 0.3276 |
| **19** |  | **KAEF** | 0.00000000000034 | 674,489,435,928 | 0.2272 |
| **20** |  | **LION** | 0.00000000000715 | 48,483,386,129 | 0.3465 |
| **21** |  | **SKLT** | 0.00000000000297 | 393,331,492,683 | 1.1674 |
| **22** |  | **SKBM** | 0.00000000000302 | 674,489,435,928 | 2.0342 |
| **23** |  | **TCID** | 0.00000000000054 | 902,694,745,887 | 0.4844 |
| **24** | **2016** | **ALDO** | 0.00000000000273 | 111,122,445,703 | 0.3036 |
| **25** |  | **AKRA** | 0.00000000006578 | 4,561,738,403 | 0.3001 |
| **26** |  | **CEKA** | 0.00000000000007 | 415,257,901,332 | 0.0279 |
| **27** |  | **DPNS** | 0.00000000000364 | 11,927,709,719 | 0.0435 |
| **28** |  | **FAST** | 0.00000000000043 | 953,943,591,000 | 0.4129 |
| **29** |  | **INCI** | 0.00000000000590 | 128,538,899,975 | 0.7581 |
| **30** |  | **KAEF** | 0.00000000000029 | 1,006,745,257,089 | 0.2931 |
| **31** |  | **LION** | 0.00000000000156 | 120,394,121,583 | 0.1883 |
| **32** |  | **SKBM** | 0.00000000000131 | 436,018,707,335 | 0.5703 |
| **33** |  | **TCID** | 0.00000000000048 | 935,344,860,312 | 0.4492 |
| **34** | **2017** | **ALDO** | 0.00000000000244 | 147,610,455,698 | 0.3597 |
| **35** |  | **AKRA** | 0.00000000006317 | 4,214,694,189 | 0.2662 |
| **36** |  | **CEKA** | 0.00000000000070 | 431,125,604,794 | 0.3023 |
| **37** |  | **DPNS** | 0.00000000000338 | 11,011,716,195 | 0.0372 |
| **38** |  | **FAST** | 0.00000000000039 | 1,063,501,201,000 | 0.4126 |
| **39** |  | **INCI** | 0.00000000000039 | 135,918,981,861 | 0.0527 |
| **40** |  | **KAEF** | 0.00000000000022 | 1,687,785,385,991 | 0.3659 |
| **41** |  | **LION** | 0.00000000000146 | 97,577,993,791 | 0.1423 |
| **42** |  | **SKLT** | 0.00000000000176 | 311,810,228,981 | 0.5487 |
| **43** |  | **SKBM** | 0.00000000000100 | 485,558,490,029 | 0.4848 |
| **44** |  | **TCID** | 0.00000000000046 | 964,642,808,296 | 0.4415 |

**Lampiran 15**

**PERHITUNGAN REVENUE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **Rev** | **Rev t-1** | **Δ Rev** | **Δ Rev/TA t-1** |
| **1** | **2014** | **ALDO** | 493,881,857,454 | 399,345,658,763 | 94,536,198,691 | 0.31357 |
| **2** |  | **AKRA** | 22,468,327,501,000 | 22,337,928,480,000 | 130,399,021,000 | 0.00891 |
| **3** |  | **CEKA** | 3,701,868,790,192 | 2,531,881,182,546 | 1,169,987,607,646 | 1.09383 |
| **4** |  | **DPNS** | 132,775,925,237 | 131,333,296,189 | 1,442,629,048 | 0.00563 |
| **5** |  | **FAST** | 4,208,887,158,000 | 3,960,252,775,000 | 248,634,383,000 | 0.12259 |
| **6** |  | **INCI** | 110,023,088,698 | 81,244,267,131 | 28,778,821,567 | 0.21139 |
| **7** |  | **KAEF** | 4,521,024,379,759 | 4,348,073,988,385 | 172,950,391,374 | 0.06997 |
| **8** |  | **LION** | 377,622,622,150 | 333,674,349,966 | 43,948,272,184 | 0.31016 |
| **9** |  | **SKLT** | 681,419,524,161 | 567,048,547,543 | 114,370,976,618 | 0.37873 |
| **10** |  | **SKBM** | 1,480,764,903,724 | 1,296,618,257,503 | 184,146,646,221 | 0.37003 |
| **11** |  | **TCID** | 2,308,203,551,971 | 2,027,899,402,527 | 280,304,149,444 | 0.19121 |
| **12** | **2015** | **ALDO** | 538,363,112,800 | 493,881,857,454 | 44,481,255,346 | 0.12831 |
| **13** |  | **AKRA** | 19,764,821,141 | 22,468,327,501 | (2,703,506,360) | (0.00018) |
| **14** |  | **CEKA** | 3,485,733,830,354 | 3,701,868,790,192 | (216,134,959,838) | (0.16831) |
| **15** |  | **DPNS** | 118,475,319,120 | 132,775,925,237 | (14,300,606,117) | (0.05318) |
| **16** |  | **FAST** | 4,475,061,326,000 | 4,208,887,158,000 | 266,174,168,000 | 0.12308 |
| **17** |  | **INCI** | 136,668,408,270 | 110,023,088,698 | 26,645,319,572 | 0.18004 |
| **18** |  | **KAEF** | 4,860,371,483,524 | 4,521,024,379,759 | 339,347,103,765 | 0.11433 |
| **19** |  | **LION** | 389,251,192,409 | 377,622,622,150 | 11,628,570,259 | 0.08311 |
| **20** |  | **SKLT** | 745,107,731,208 | 681,419,524,161 | 63,688,207,047 | 0.18902 |
| **21** |  | **SKBM** | 1,362,245,580,664 | 681,419,524,161 | 680,826,056,503 | 2.05331 |
| **22** |  | **TCID** | 2,314,889,854,074 | 2,308,203,551,971 | 6,686,302,103 | 0.00359 |
| **23** | **2016** | **ALDO** | 666,434,061,412 | 538,363,112,800 | 128,070,948,612 | 0.34991 |
| **24** |  | **AKRA** | 15,212,590,884 | 19,764,821,141 | (4,552,230,257) | (0.29943) |
| **25** |  | **CEKA** | 4,115,541,761,173 | 3,485,733,830,354 | 629,807,930,819 | 0.04239 |
| **26** |  | **DPNS** | 115,940,711,050 | 118,475,319,120 | (2,534,608,070) | (0.00923) |
| **27** |  | **FAST** | 4,883,307,267,000 | 4,475,061,326,000 | 408,245,941,000 | 0.17669 |
| **28** |  | **INCI** | 176,067,561,639 | 136,668,408,270 | 39,399,153,369 | 0.23238 |
| **29** |  | **KAEF** | 5,811,502,656,431 | 4,860,371,483,524 | 951,131,172,907 | 0.27690 |
| **30** |  | **LION** | 379,137,149,036 | 389,251,192,409 | (10,114,043,373) | (0.01582) |
| **31** |  | **SKLT** | 833,850,372,883 | 745,107,731,208 | 88,742,641,675 | 0.23532 |
| **32** |  | **SKBM** | 1,501,115,928,446 | 1,362,245,580,664 | 138,870,347,782 | 0.18165 |
| **33** |  | **TCID** | 2,526,776,164,168 | 2,314,889,854,074 | 211,886,310,094 | 0.10177 |
| **34** | **2017** | **ALDO** | 119,804,852,255 | 666,434,061,412 | (546,629,209,157) | (1.33217) |
| **35** |  | **AKRA** | 18,287,935,534 | 15,212,590,884 | 3,075,344,650 | 0.19426 |
| **36** |  | **CEKA** | 4,257,738,486,908 | 4,115,541,761,173 | 142,196,725,735 | 0.09972 |
| **37** |  | **DPNS** | 111,294,849,755 | 115,940,711,050 | (4,645,861,295) | (0.01569) |
| **38** |  | **FAST** | 5,302,683,924,000 | 4,883,307,267,000 | 419,376,657,000 | 0.16269 |
| **39** |  | **INCI** | 269,706,737,385 | 176,067,561,639 | 93,639,175,746 | 0.03632 |
| **40** |  | **KAEF** | 6,127,479,369,403 | 5,811,502,656,431 | 315,976,712,972 | 0.06850 |
| **41** |  | **LION** | 349,690,796,141 | 379,137,149,036 | (29,446,352,895  ) | (0.04294) |
| **42** |  | **SKLT** | 914,188,759,779 | 833,850,372,883 | 80,338,386,896 | 0.14138 |
| **43** |  | **SKBM** | 1,841,487,199,828 | 1,501,115,928,446 | 340,371,271,382 | 0.33981 |
| **44** |  | **TCID** | 1,006,977,089,624 | 2,526,776,164,168 | (1,519,799,074,544) | (0.69553) |

**Lampiran 16**

**PERHITUNGAN RECEIVABLE**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **Rec** | **Rec t-1** | **Δ Rec** | **Δ Rev-Δ Rec/TA t-1** |
| **1** | **2014** | **ALDO** | 139,752,113,723 | 108,397,947,603 | 31,354,166,120 | 94,536,198,691 |
| **2** |  | **AKRA** | 4,350,614,811,000 | 4,351,771,210,000 | (1,156,399,000) | 130,399,021,000 |
| **3** |  | **CEKA** | 315,238,141,384 | 284,131,937,391 | 31,106,203,993 | 1,169,987,607,646 |
| **4** |  | **DPNS** | 18,334,276,135 | 16,245,495,525 | 2,088,780,610 | 1,442,629,048 |
| **5** |  | **FAST** | 70,839,252,000 | 59,326,702,000 | 11,512,550,000 | 248,634,383,000 |
| **6** |  | **INCI** | 17,246,171,884 | 15,685,354,206 | 1,560,817,678 | 28,778,821,567 |
| **7** |  | **KAEF** | 525,094,482,086 | 554,220,980,343 | (29,126,498,257) | 172,950,391,374 |
| **8** |  | **LION** | 81,803,308,390 | 63,350,679,547 | 18,452,628,843 | 43,948,272,184 |
| **9** |  | **SKLT** | 82,116,356,304 | 73,947,590,412 | 8,168,765,892 | 114,370,976,618 |
| **10** |  | **SKBM** | 112,691,427,014 | 139,216,274,687 | (26,524,847,673) | 184,146,646,221 |
| **11** |  | **TCID** | 320,449,310,585 | 290,267,183,651 | 30,182,126,934 | 280,304,149,444 |
| **12** | **2015** | **ALDO** | 154,802,310,276 | 139,752,113,723 | 15,050,196,553 | 44,481,255,346 |
| **13** |  | **AKRA** | 3,093,356,657,000 | 4,350,514,811,000 | (1,257,158,154,000) | (2,703,506,360) |
| **14** |  | **CEKA** | 261,169,962,552 | 315,238,141,384 | (54,068,178,832) | (216,134,959,838) |
| **15** |  | **DPNS** | 162,100,535,264 | 18,334,276,135 | 143,766,259,129 | (14,300,606,118) |
| **16** |  | **FAST** | 129,348,303,000 | 70,839,252,000 | 58,509,051,000 | 266,174,168,000 |
| **17** |  | **INCI** | 26,479,845,035 | 17,246,171,884 | 9,233,673,151 | 26,645,319,57  2 |
| **18** |  | **KAEF** | 576,206,358,857 | 525,094,482,086 | 51,111,876,771 | 339,347,103,765 |
| **19** |  | **LION** | 96,861,786,712 | 81,803,308,390 | 15,058,478,322 | 11,628,570,259 |
| **20** |  | **SKLT** | 91,574,884,157 | 82,116,356,304 | 9,458,527,853 | 63,688,207,047 |
| **21** |  | **SKBM** | 94,582,964,366 | 112,691,427,014 | (18,108,462,648) | 680,826,056,503 |
| **22** |  | **TCID** | 487,907,805,966 | 320,449,310,585 | 167,458,495,381 | 6,686,302,103 |
| **23** | **2016** | **ALDO** | 182,427,385,518 | 154,802,310,276 | 27,625,075,242 | 128,070,948,612 |
| **24** |  | **AKRA** | 3,177,907,782,000 | 3,093,356,657,000 | 84,551,125,000 | (4,552,230,263) |
| **25** |  | **CEKA** | 282,397,649,805 | 261,169,962,552 | 21,227,687,253 | 629,807,930,819 |
| **26** |  | **DPNS** | 12,653,123,918 | 162,100,535,264 | (149,447,411,346) | (2,534,608,069) |
| **27** |  | **FAST** | 127,141,307,000 | 129,348,303,000 | (2,206,996,000) | 408,245,941,000 |
| **28** |  | **INCI** | 46,839,705,065 | 26,479,845,035 | 20,359,860,030 | 39,399,153,369 |
| **29** |  | **KAEF** | 733,055,600,129 | 576,206,358,857 | 156,849,241,272 | 951,131,172,907 |
| **30** |  | **LION** | 110,388,634,823 | 96,861,786,712 | 13,526,848,111 | (10,114,043,373) |
| **31** |  | **SKLT** | 112,238,388,282 | 91,574,884,157 | 20,663,504,125 | 88,742,641,675 |
| **32** |  | **SKBM** | 159,503,028,364 | 94,582,964,466 | 64,920,063,898 | 138,870,347,782 |
| **33** |  | **TCID** | 357,431,045,459 | 487,907,805,966 | (130,476,760,507) | 211,886,310,094 |
| **34** | **2017** | **ALDO** | 192,425,624,515 | 182,427,385,518 | 9,998,238,997 | (546,629,209,157) |
| **35** |  | **AKRA** | 3,937,164,853,000 | 3,177,907,782,000 | 759,257,071,000 | 3,075,344,602 |
| **36** |  | **CEKA** | 289,934,898,452 | 282,397,649,805 | 7,537,248,647 | 142,196,725,735 |
| **37** |  | **DPNS** | 18,537,444,544 | 12,653,123,918 | 5,884,320,626 | (4,645,861,295  ) |
| **38** |  | **FAST** | 148,820,340,000 | 127,141,307,000 | 21,679,033,000 | 419,376,657,000 |
| **39** |  | **INCI** | 68,990,492,229 | 46,839,705,065 | 22,150,787,164 | 93,639,175,746 |
| **40** |  | **KAEF** | 978,942,457,621 | 733,055,600,129 | 245,886,857,492 | 315,976,712,972 |
| **41** |  | **LION** | 112,168,268,775 | 110,388,634,823 | 1,779,633,952 | (29,446,352,895) |
| **42** |  | **SKLT** | 122,897,548,578 | 112,238,388,282 | 10,659,160,296 | 80,338,386,896 |
| **43** |  | **SKBM** | 229,202,810,307 | 159,503,028,364 | 69,699,781,943 | 340,371,271,382 |
| **44** |  | **TCID** | 398,469,885,226 | 357,431,045,459 | 41,038,839,767 | (1,519,799,074,544) |

**Lampiran 17**

**Perhitungan DA**

|  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- |
| **No** | **Tahun** | **Kode** | **TACC/Ta (t-1)** | | | **NDA** | **DA** |
| **1** | **2014** | **ALDO** | 0.0715 | | -0.074456605404107 | | 0.0433 |
| **2** |  | **AKRA** | -0.0883 | | -0.174866502981580 | | 0.0866 |
| **3** |  | **CEKA** | 0.1765 | | 0.078438110215412 | | 0.0981 |
| **4** |  | **DPNS** | 0.0315 | | -0.018318021127428 | | 0.0498 |
| **5** |  | **FAST** | -0.0863 | | -0.123514797815428 | | 0.0372 |
| **6** |  | **INCI** | 0.1369 | | -0.103024719560990 | | 0.2399 |
| **7** |  | **KAEF** | -0.0115 | | -0.076288023460363 | | 0.0648 |
| **8** |  | **LION** | -0.0858 | | -0.219368498861316 | | 0.1336 |
| **9** |  | **SKLT** | -0.0217 | | -0.100145021726510 | | 0.0785 |
| **10** |  | **SKBM** | 0.0930 | -0.123850911995684 | | | 0.2168 |
| **11** |  | **TCID** | 0.0357 | -0.209016659207413 | | | 0.2447 |
| **12** | **2015** | **ALDO** | 0.0631 | -0.107455818956971 | | | 0.1706 |
| **13** |  | **AKRA** | 0.0052 | -0.187770089668951 | | | 0.1930 |
| **14** |  | **CEKA** | -0.0483 | -0.155438015601542 | | | 0.1071 |
| **15** |  | **DPNS** | 0.0177 | -0.028550600166904 | | | 0.0462 |
| **16** |  | **FAST** | -0.1091 | -0.129383588601128 | | | 0.0203 |
| **17** |  | **INCI** | -0.0596 | | | -0.092592921275045 | 0.0330 |
| **18** |  | **KAEF** | 0.0302 | | | -0.066326664281688 | 0.0965 |
| **19** |  | **LION** | -0.0249 | | | -0.119296219214497 | 0.0944 |
| **20** |  | **SKLT** | -0.0285 | | | -0.420001215749528 | 0.3915 |
| **21** |  | **SKBM** | -0.0673 | | | -0.388797453881826 | 0.3215 |
| **22** |  | **TCID** | 0.2273 | | | -0.189155754764894 | 0.4165 |
| **23** | **2017** | **ALDO** | -0.0356 | | | -0.049380725906738 | 0.0138 |
| **24** |  | **AKRA** | 0.0260 | | | -0.177206624720521 | 0.2032 |
| **25** |  | **CEKA** | 0.0050 | | | -0.002520437372597 | 0.0075 |
| **26** |  | **DPNS** | -0.0150 | | | -0.018872014415406 | 0.0039 |
| **27** |  | **FAST** | -0.1158 | | | -0.126682682520565 | 0.0109 |
| **28** |  | **INCI** | 0.1078 | | | -0.250945469834146 | 0.3588 |
| **29** |  | **KAEF** | 0.0214 | | | -0.059789302229930 | 0.0812 |
| **30** |  | **LION** | -0.0171 | | | -0.076966791356521 | 0.0598 |
| **31** |  | **SKLT** | 0.0504 | | | -0.264677177810188 | 0.3151 |
| **32** |  | **SKBM** | 0.0737 | | | -0.187425881315947 | 0.2612 |
| **33** |  | **TCID** | -0.0491 | | | -0.155847606097508 | 0.1068 |
| **34** | **2017** | **ALDO** | 0.0398 | | | -0.406117703037819 | 0.4459 |
| **35** |  | **AKRA** | 0.0202 | | | -0.065705487552452 | 0.0859 |
| **36** |  | **CEKA** | -0.0711 | | | -0.098672949400110 | 0.0275 |
| **37** |  | **DPNS** | 0.0335 | | | -0.017698736470971 | 0.0512 |
| **38** |  | **FAST** | -0.0594 | | | -0.129348275395739 | 0.0700 |
| **39** |  | **INCI** | 0.0016 | | | -0.013440058132411 | 0.0150 |
| **40** |  | **KAEF** | 0.0708 | | | -0.129804745214113 | 0.2006 |
| **41** |  | **LION** | -0.0006 | | | -0.064318404652895 | 0.0638 |
| **42** |  | **SKLT** | 0.0366 | | | -0.186967270863323 | 0.2236 |
| **43** |  | **SKBM** | 0.1243 | | | -0.122402223133231 | 0.2467 |
| **44** |  | **TCID** | 0.0095 | | | -0.311463856736660 | 0.3210 |

**Lampiran 18**

**Hasil Pengelolahan Data SPSS**

1. **Hasil Uji Statistik Deskriptif**

|  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- |
| **Descriptive Statistics** | | | | | |
|  | N | Minimum | Maximum | Mean | Std. Deviation |
| ML | 44 | .0039 | .4459 | .144484 | .1238135 |
| BPT | 44 | .0001 | .0917 | .008862 | .0183803 |
| PP | 44 | .4601 | 1.0138 | .780641 | .0877971 |
| Valid N (listwise) | 44 |  |  |  |  |

1. **Hasil Uji Pooling**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| **1** | **(Constant)** | **.156** | **.273** |  | **.571** | **.570** |
| **BPT** | **-1.078** | **2.296** | **-.125** | **-.470** | **.641** |
| **PP** | **.036** | **.376** | **.021** | **.097** | **.923** |
| **D1** | **.037** | **.523** | **.125** | **.071** | **.944** |
| **D2** | **.085** | **.558** | **.286** | **.153** | **.879** |
| **D3** | **-.094** | **.521** | **-.314** | **-.179** | **.858** |
| **BPT\_D1** | **7.640** | **11.701** | **.130** | **.653** | **.516** |
| **BPT\_D2** | **1.094** | **2.830** | **.095** | **.387** | **.700** |
| **BPT\_D3** | **-.835** | **4.019** | **-.040** | **-.208** | **.836** |
| **PP\_D1** | **-.118** | **.675** | **-.309** | **-.175** | **.862** |
| **PP\_D2** | **-.127** | **.723** | **-.333** | **-.175** | **.861** |
| **PP\_D3** | **.079** | **.674** | **.209** | **.117** | **.907** |
| **a. Dependent Variable: ML** | | | | | | |

1. **Hasil Uji Normalitas**

|  |  |  |
| --- | --- | --- |
| **One-Sample Kolmogorov-Smirnov Test** | | |
|  | | Unstandardized Residual |
| **N** | | **44** |
| **Normal Parametersa,b** | **Mean** | **0E-7** |
| **Std. Deviation** | **.12369074** |
| **Most Extreme Differences** | **Absolute** | **.203** |
| **Positive** | **.203** |
| **Negative** | **-.123** |
| **Kolmogorov-Smirnov Z** | | **1.345** |
| **Asymp. Sig. (2-tailed)** | | **.054** |
| **a. Test distribution is Normal.** | | |
| **b. Calculated from data.** | | |

1. **Hasil Uji Autokorelasi**

|  |  |
| --- | --- |
| **Runs Test** | |
|  | **Unstandardized Residual** |
| **Test Valuea** | **-.04262** |
| **Cases < Test Value** | **22** |
| **Cases >= Test Value** | **22** |
| **Total Cases** | **44** |
| **Number of Runs** | **18** |
| **Z** | **-1.373** |
| **Asymp. Sig. (2-tailed)** | **.170** |
| **a. Median** | |

1. **Hasil uji Multikolinieritas**

|  |  |  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** | **Collinearity Statistics** | |
| **B** | **Std. Error** | **Beta** | **Tolerance** | **VIF** |
| **1** | **(Constant)** | **.096** | **.174** |  | **.553** | **.583** |  |  |
| **BPT** | **-.084** | **1.063** | **-.012** | **-.079** | **.937** | **.977** | **1.023** |
| **PP** | **.063** | **.223** | **.045** | **.283** | **.779** | **.977** | **1.023** |
| **a. Dependent Variable: ML** | | | | | | | | |

1. **Uji Heteroskedastisitas**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| **1** | **(Constant)** | **.070** | **.089** |  | **.789** | **.435** |
| **BPT** | **-.064** | **.547** | **-.019** | **-.117** | **.907** |
| **PP** | **.045** | **.115** | **.061** | **.390** | **.699** |
| **a. Dependent Variable: ABRES** | | | | | | |

1. **Hasil Uji Analisis Regresi Berganda**

**Coefficientsa**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| **1** | **(Constant)** | **.083** | **.091** |  | **.907** | **.370** |
| **BPT** | **-.401** | **.559** | **-.113** | **-.717** | **.477** |
| **PP** | **.026** | **.117** | **.034** | **.219** | **.828** |

|  |
| --- |
| **Dependent Variable: ML** |

1. **Hasil Uji t**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **Coefficientsa** | | | | | | |
| **Model** | | **Unstandardized Coefficients** | | **Standardized Coefficients** | **t** | **Sig.** |
| **B** | **Std. Error** | **Beta** |
| 1 | **(Constant)** | **.096** | **.174** |  | **.553** | **.583** |
| **BPT** | **-.084** | **1.063** | **-.012** | **-.079** | **.937** |
| **PP** | **.063** | **.223** | **.045** | **.283** | **.779** |
| **a. Dependent Variable: ML** | | | | | | |

1. **Hasil Uji F**

|  |  |  |  |  |  |  |
| --- | --- | --- | --- | --- | --- | --- |
| **ANOVAa** | | | | | | |
| **Model** | | **Sum of Squares** | **Df** | **Mean Square** | **F** | **Sig.** |
| 1 | **Regression** | **.001** | **2** | **.001** | **.041** | **.028b** |
| **Residual** | **.658** | **41** | **.016** |  |  |
| **Total** | **.659** | **43** |  |  |  |
| **a. Dependent Variable: ML** | | | | | | |
| **b. Predictors: (Constant), PP, BPT** | | | | | | |

1. **Hasil Uji Koefisiensi Determinan**

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **Model Summary** | | | | |
| **Model** | **R** | **R Square** | **Adjusted R Square** | **Std. Error of the Estimate** |
| **1** | **.345a** | **.002** | **.467** | **.1266717** |
| **a. Predictors: (Constant), PP, BPT** | | | | |