

LAMPIRAN

Lampiran 1 Daftar Perusahaan

No	Kode	Nama Perusahaan
1	AMFG	Asahimas Flat Glass Tbk
2	AKPI	Argha Karya Prima Industry Tbk
3	ALMI	Alumindo Light Metal Industry Tbk
4	APLI	Asiaplast Industries Tbk
5	ARNA	Arwana Citra Mulia Tbk
6	ASII	Astra International Tbk
7	AUTO	Astra Auto Part Tbk
8	BAJA	Saranacentral Bajatama Tbk
9	BATA	Sepatu Bata Tbk
10	BIMA	Primarindo Asia Infrastructure Tbk
11	BUDI	Budi Starch and Sweetener Tbk
12	CEKA	Wilmar Cahaya Indonesia Tbk
13	CINT	Chitose Internasional Tbk
14	CPIN	Charoen Pokphand Indonesia Tbk
15	CPRO	Central Proteina Prima Tbk
16	DLTA	Delta Djakarta Tbk
17	DVLA	Darya Varia Laboratoria Tbk
18	EKAD	Ekadharma International Tbk
19	ETWA	Eterindo Wahanatama Tbk
20	HMSP	Hanjaya Mandala Sampoerna Tbk
21	ICBP	Indofood CBP Sukses Makmur Tbk
22	IGAR	Champion Pasific Indonesia Tbk
23	IMAS	Indomobil Sukses International Tbk
24	IMPC	Impack Pratama Industri Tbk
25	INAF	Indofarma Tbk
26	INAI	Indal Aluminium Industry Tbk
27	INCI	Intan Wijaya International Tbk
28	INDF	Indofood Sukses Makmur Tbk
29	INDS	Indospring Tbk
30	INTP	Indocement Tunggul Prakasa Tbk
31	JECC	Jembo Cable Company Tbk
32	JKSW	Jakarta Kyoei Steel Work LTD Tbk
33	JPFA	Japfa Comfeed Indonesia Tbk
34	KAEF	Kimia Farma Tbk

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35	KBLI	KMI Wire and Cable Tbk
36	KBLM	Kabelindo Murni Tbk
37	KBRI	Kertas Basuki Rachmat Indonesia Tbk
38	KICI	Kedaung Indag Can Tbk
39	KLBF	Kalbe Farma Tbk
40	KRAH	Grand Kartech Tbk
41	LMSH	Lionmesh Prima Tbk
42	MAIN	Malindo Feedmill Tbk
43	MBTO	Martina Berto Tbk
44	MLBI	Multi Bintang Indonesia Tbk
45	MLIA	Mulia Industrindo Tbk
46	PICO	Pelangi Indah Canindo Tbk
47	PSDN	Prashida Aneka Niaga Tbk
48	RICY	Ricky Putra Globalindo Tbk
49	RMBA	Bentoel International Investama Tbk
50	ROTI	Nippon Indosari Corporindo Tbk
51	SCCO	Supreme Cable Manufacturing and Commerce Tbk
52	SIDO	Industri Jamu dan Farmasi Sido Muncul Tbk
53	SIPD	Siearad Produce Tbk
54	SKBM	Sekar Bumi Tbk
55	SMGR	Semen Indonesia Tbk
56	SMSM	Selamat Sempurna Tbk
57	SPMA	Suparma Tbk
58	SRSN	Indo Acitama Tbk
59	SSTM	Sunson Textile Manufacturer Tbk
60	STAR	Star Petrochem Tbk
61	TBLA	Tunas Baru Lampung
62	TCID	Mandom Indonesia Tbk
63	TIRT	Tirta Mahakam Resources Tbk
64	TOTO	Surya Toto Indonesia Tbk
65	TRIS	Trisula International Tbk
66	TRST	Trias Sentosa Tbk
67	TSPC	Tempo Scan Pasific Tbk
68	ULTJ	Ultrajaya Milk Industry and Trading Company Tbk
69	UNIT	Nusantara Inti Corpora Tbk
70	UNVR	Unilever Indonesia Tbk
71	WIIM	Wismilak Inti Makmur Tbk

Lampiran 2a Data dan Perhitungan Total Accrual

No	Kode	NI	CFO	TACC
		2016		
1	AMFG	3,724,075,000,000	451,924,000,000	191,480,000,000
2	AKPI	2,047,218,639,000	384,621,003,000	17,869,000,000
3	ALMI	2,461,800,368,336	49,190,107,633	18,177,096,245
4	APLI	347,205,836,259	30,055,596,633	38,723,151,394
5	ARNA	1,456,590,124,012	95,618,365,174	332,227,146,000
6	ASII	81,948,000,000,000	19,407,000,000,000	149,121,962,042
7	AUTO	12,806,887,000,000	1,059,369,000,000	56,379,691,407
8	BAJA	978,840,639,564	32,970,857,155	277,735,606,141
9	BATA	999,802,379,000	19,176,233,000	5,830,755,179
10	BIMA	172,109,865,924	9,669,781,404	17,145,926,510
11	BUDI	2,467,553,000,000	9,669,781,404	28,219,934,750
12	CEKA	4,115,541,761,173	9,669,781,404	1,105,000,000,000
13	CINT	327,426,146,630	9,669,781,404	575,948,000,000
14	CPIN	38,256,857,000,000	9,669,781,404	102,134,660,445
15	CPRO	8,597,208,000,000	9,669,781,404	19,748,162,055
16	DLTA	774,968,268,000	9,669,781,404	1,332,497,845
17	DVLA	1,451,356,680,000	9,669,781,404	23,055,430,000
18	EKAD	568,638,832,579	9,669,781,404	7,932,118,701
19	ETWA	243,013,782,107	9,669,781,404	266,340,000,000
20	HMSP	95,466,657,000,000	9,669,781,404	251,120,000,000
21	ICBP	34,466,069,000,000	9,669,781,404	73,609,696,264
22	IGAR	792,794,834,768	9,669,781,404	19,141,875,116
23	IMAS	15,049,532,331,662	9,669,781,404	618,558,434
24	IMPC	1,135,296,191,546	9,669,781,404	644,974,153,000
25	INAF	1,674,702,722,328	9,669,781,404	225,531,580,000
26	INAI	1,284,510,320,664	9,669,781,404	1,931,735,000,000
27	INCI	176,067,561,639	9,669,781,404	1,462,571,000,000
28	INDF	66,659,484,000,000	9,669,781,404	5,342,238,000
29	INDS	1,637,036,790,119	9,669,781,404	80,651,000,000
30	INTP	15,361,894,000,000	9,669,781,404	35,392,139,000
31	JECC	2,037,784,842,000	9,669,781,404	6,195,340,130
32	JKSW	256,234,745,701	9,669,781,404	185,350,168,466
33	JPFA	27,063,310,000,000	9,669,781,404	121,754,311,038
34	KAEF	5,811,502,656,431	9,669,781,404	103,765,697,000
35	KBLI	2,812,196,217,447	9,669,781,404	56,848,049,119
36	KBLM	987,409,109,474	9,669,781,404	109,878,000,000
37	KBRI	161,367,353,686	9,669,781,404	39,644,695,000
38	KICI	99,382,027,031	9,669,781,404	61,091,474,355
39	KLBF	19,374,230,957,505	9,669,781,404	1,314,350,000,000
40	KRAH	312,547,508,818	9,669,781,404	10,395,869,564

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41	LMSH	157,855,084,036	9,669,781,404	953,663,000,000
42	MAIN	5,237,701,149,000	9,669,781,404	5,587,891,070
43	MBTO	685,443,920,925	9,669,781,404	7,158,399,843
44	MLBI	3,263,311,000,000	9,669,781,404	431,692,029,181
45	MLIA	5,793,737,618,000	9,669,781,404	38,834,388,056
46	PICO	705,730,705,044	9,669,781,404	29,307,616,450
47	PSDN	932,905,806,441	9,669,781,404	35,928,161,520
48	RICY	1,221,519,096,811	9,669,781,404	300,595,144,449
49	RMBA	19,228,981,000,000	9,669,781,404	68,460,694,290
50	ROTI	2,521,920,968,213	9,669,781,404	185,314,707,266
51	SCCO	2,278,572,000,577	9,669,781,404	18,278,746,303
52	SIDO	2,561,806,000,000	9,669,781,404	1,908,697,000,000
53	SIPD	2,427,199,231,761	9,669,781,404	46,688,928,097
54	SKBM	1,501,115,928,446	9,669,781,404	143,879,918,992
55	SMGR	26,134,306,138,000	9,669,781,404	190,784,000,000
56	SMSM	2,879,876,000,000	9,669,781,404	324,206,000,000
57	SPMA	1,932,435,078,255	9,669,781,404	482,072,000,000
58	SRSN	500,539,668,000	9,669,781,404	51,948,042,000
59	SSTM	436,691,203,876	9,669,781,404	56,379,691,407
60	STAR	129,480,611,941	9,669,781,404	1,887,985,181
61	TBLA	6,513,980,000,000	9,669,781,404	134,925,057,587
62	TCID	2,526,776,164,168	9,669,781,404	581,997,000,000
63	TIRT	843,528,979,435	9,669,781,404	61,091,474,355
64	TOTO	2,069,017,634,710	9,669,781,404	73,547,018,874
65	TRIS	901,909,289,240	9,669,781,404	48,836,833,088
66	TRST	2,249,418,846,803	9,669,781,404	11,998,515,652
67	TSPC	9,138,238,993,842	9,669,781,404	80,651,000,000
68	ULTJ	4,685,988,000,000	9,669,781,404	192,280,060,778
69	UNIT	104,109,821,503	9,669,781,404	181,933,004,175
70	UNVR	40,053,732,000,000	9,669,781,404	460,227,718
71	WIIM	1,685,795,530,617	9,669,781,404	191,051,652,375

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Lampiran 2b Data dan Perhitungan Total Accrual

No	Kode	NI	CFO	TACC
		2017		
1	AMFG	3,885,791,000,000	341,708,000,000	303,139,000,000
2	AKPI	2,064,857,643,000	145,628,143,000	106,896,000,000
3	ALMI	3,484,905,171,484	-373,368,308,766	409,300,000,000
4	APLI	382,238,397,027	10,904,673,310	45,668,556,405
5	ARNA	1,666,576,879,771	245,599,197,741	132,294,173,000
6	ASII	81,561,000,000,000	23,285,000,000,000	381,814,764,450
7	AUTO	13,549,857,000,000	394,229,000,000	124,543,264,695
8	BAJA	1,218,317,826,843	52,474,094,986	67,432,108,109
9	BATA	974,536,083,000	47,680,636,000	1,126,094,000,000
10	BIMA	153,713,878,373	17,103,256,597	12,234,102,511
11	BUDI	2,510,578,000,000	69,285,000,000	123,415,288,098
12	CEKA	4,257,738,486,908	208,851,008,007	164,000,000,000
13	CINT	373,955,852,243	33,220,121,814	153,552,000,000
14	CPIN	49,367,386,000,000	1,767,596,000,000	40,626,000,000
15	CPRO	6,575,570,000,000	-145,816,000,000	8,362,620,065
16	DLTA	777,308,328,000	342,202,126,000	75,438,856,737
17	DVLA	1,575,647,308,000	230,738,193,000	5,973,740,000
18	EKAD	643,591,823,505	51,605,876,745	4,565,158,696
19	ETWA	51,671,051,196	-9,837,000,718	9,544,000,000
20	HMSP	99,091,484,000,000	15,376,315,000,000	23,594,000,000
21	ICBP	35,606,593,000,000	5,174,368,000,000	101,430,121,168
22	IGAR	761,926,952,217	88,100,059,088	3,571,860,722
23	IMAS	15,359,437,288,255	-601,612,476,031	2,421,546,827
24	IMPC	1,193,054,430,825	20,613,985,520	1,109,929,147,000
25	INAF	1,631,317,499,096	147,184,447,849	196,016,871,000
26	INAI	980,285,748,450	51,365,012,507	1,952,795,000,000
27	INCI	269,706,737,385	12,507,667,355	873,897,000,000
28	INDF	70,186,618,000,000	6,507,803,000,000	62,429,491,000
29	INDS	1,967,982,902,772	320,252,084,705	109,356,000,000
30	INTP	14,431,211,000,000	2,781,805,000,000	68,488,900,000
31	JECC	2,184,518,893,000	85,948,536,000	24,589,788,984
32	JKSW	11,819,781,048	1,047,654,105	39,491,573,991
33	JPFA	29,602,688,000,000	770,662,000,000	21,793,667,721
34	KAEF	6,255,312,383,294	5,241,243,654	68,166,534,000
35	KBLI	3,186,704,707,526	-65,871,447,329	49,259,624,724
36	KBLM	1,215,476,677,995	-5,645,375,903	113,182,000,000
37	KBRI	144,027,720,203	21,819,141,542	217,194,883,000
38	KICI	113,414,715,049	6,225,044,449	57,037,178,964
39	KLBF	20,182,120,166,616	2,008,316,536,066	2,705,781,000,000
40	KRAH	263,264,762,260	-8,089,711,813	196,261,363,810

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41	LMSH	224,371,164,551	15,388,660,677	1,631,195,000,000
42	MAIN	5,441,395,835,000	265,893,212,000	15,723,375,952
43	MBTO	731,577,343,628	-33,053,446,183	59,776,108,863
44	MLBI	3,389,736,000,000	1,331,611,000,000	537,315,664,931
45	MLIA	6,277,135,709,000	243,550,943,000	70,689,506,420
46	PICO	747,064,722,530	-42,951,728,636	3,232,992,022
47	PSDN	1,399,580,416,996	-24,864,871,829	78,189,010,958
48	RICY	1,600,432,168,098	212,819,926,508	193,469,207,150
49	RMBA	20,258,870,000,000	6,706,000,000	196,261,363,810
50	ROTI	2,491,100,179,560	370,617,213,073	12,713,307,987
51	SCCO	4,440,404,595,541	-70,250,625,762	4,046,604,776
52	SIDO	2,573,840,000,000	640,695,000,000	1,362,740,000,000
53	SIPD	2,449,961,000,000	-54,375,000,000	195,647,268,594
54	SKBM	1,841,487,199,828	-98,662,799,904	206,612,544,804
55	SMGR	27,813,664,176,000	2,759,935,398,000	1,126,094,000,000
56	SMSM	3,339,964,000,000	446,032,000,000	921,987,000,000
57	SPMA	2,093,137,904,266	131,771,691,225	486,769,000,000
58	SRSN	521,481,727,000	85,865,101,000	2,593,166,000
59	SSTM	343,842,837,211	25,549,790,980	124,543,264,695
60	STAR	114,496,159,735	78,783,737,756	4,972,912,994
61	TBLA	8,974,708,000,000	2,102,790,000,000	235,253,191,934
62	TCID	2,706,394,847,919	363,708,428,317	337,148,000,000
63	TIRT	795,611,411,050	-12,654,191,609	57,037,178,964
64	TOTO	2,171,961,931,164	421,340,061,708	326,466,673,807
65	TRIS	773,806,956,330	44,384,663,571	424,845,498,803
66	TRST	2,354,938,016,436	229,411,066,077	49,640,325,548
67	TSPC	9,565,462,045,199	544,164,330,634	109,356,000,000
68	ULTJ	4,879,559,000,000	1,072,516,000,000	147,523,403,774
69	UNIT	103,245,048,268	4,295,116,078	339,980,924,571
70	UNVR	41,204,510,000,000	7,059,862,000,000	1,721,871,665
71	WIIM	1,476,427,090,781	194,599,188,956	444,934,874,538

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Lampiran 2c Data dan Perhitungan Total Accrual

No	Kode	NI	CFO	TACC
		2018		
1	AMFG	4,443,262,000,000	358,053,000,000	351,457,000,000
2	AKPI	2,387,420,036,000	-16,883,236,000	182,540,000,000
3	ALMI	4,422,880,456,073	-4,441,511,604,001	90,577,000,000
4	APLI	438,050,805,734	1,429,851,349	41,563,820,801
5	ARNA	1,873,769,488,918	356,764,910,588	81,109,507,000
6	ASII	90,507,000,000,000	27,692,000,000,000	4,448,056,239,063
7	AUTO	15,356,381,000,000	394,229,000,000	71,755,023,317
8	BAJA	1,279,809,883,694	10,125,713,239	59,518,786,986
9	BATA	992,696,071,000	40,450,899,000	762,167,000,000
10	BIMA	146,138,557,283	-885,231,753	24,926,522,725
11	BUDI	2,647,200,000,000	26,016,000,000	198,557,111,986
12	CEKA	3,629,327,583,572	287,259,686,428	320,000,000,000
13	CINT	370,390,736,433	-9,774,374,433	286,572,000,000
14	CPIN	53,957,604,000,000	5,035,954,000,000	20,317,991,459
15	CPRO	7,390,580,000,000	109,828,000,000	120,723,025,989
16	DLTA	893,006,000,000	342,494,000,000	106,821,494,812
17	DVLA	1,699,657,296,000	26,628,428,000	27,493,968,000
18	EKAD	739,578,860,399	61,219,347,295	4,674,961,553
19	ETWA	23,910,705,666	21,133,817,027	187,708,000,000
20	HMSP	106,741,891,000,000	20,193,483,000,000	24,451,000,000
21	ICBP	38,413,407,000,000	4,653,375,000,000	194,610,029,653
22	IGAR	777,316,506,801	2,010,760,208	23,328,526,594
23	IMAS	17,544,709,521,983	-2,240,811,709,699	4,871,648,958
24	IMPC	1,395,298,815,177	43,232,569,972	1,376,756,246,000
25	INAF	1,392,979,941,258	-70,390,895,931	38,306,640,000
26	INAI	1,130,297,518,656	132,356,154,811	1,452,252,000,000
27	INCI	367,961,600,950	12,092,574,806	242,872,000,000
28	INDF	73,394,728,000,000	5,935,829,000,000	308,791,000,000
29	INDS	2,400,062,227,790	133,733,783,003	90,903,000,000
30	INTP	15,190,283,000,000	1,984,532,000,000	174,023,540,000
31	JECC	3,207,579,964,000	7,444,003,000	12,825,840,468
32	JKSW	156,504,840	247,544,593	142,052,612,618
33	JPFA	34,012,965,000,000	1,840,529,000,000	33,492,486,750
34	KAEF	7,636,245,960,236	258,254,551,890	7,347,095,000
35	KBLI	4,239,937,390,001	89,354,164,341	13,768,730,471
36	KBLM	1,243,465,775,218	49,396,645,050	316,742,000,000
37	KBRI	2,871,460,630	-881,174,000	83,657,245,000
38	KICI	86,916,161,329	-531,708,506	64,411,792,677
39	KLBF	21,074,306,186,027	2,770,775,949,459	6,655,065,000,000
40	KRAH	259,860,630,988	-25,167,536,386	151,531,640,549

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

I Institut Bisnis dan Informatika Kwik Kian

Hak Cipta Dilindungi Undang-Undang

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



41	LMSH	240,029,648,845	-1,984,921,568	5,406,000,000
42	MAIN	6,705,892,735,000	367,904,123,000	42,661,678,197
43	MBTO	502,517,714,607	6,591,999,142	59,983,157,130
44	MLBI	3,649,615,000,000	1,412,515,000,000	2,339,586,330,039
45	MLIA	5,576,944,266,000	227,388,878,000	62,291,359,192
46	PICO	776,045,443,574	75,713,565,476	4,853,976,068
47	PSDN	1,334,070,483,011	17,812,366,089	30,563,068,649
48	RICY	2,107,868,384,272	170,012,017,007	37,654,413,618
49	RMBA	21,923,057,000,000	-8,892,000,000	151,531,640,549
50	ROTI	2,766,545,866,684	295,922,456,326	91,893,013,459
51	SCCO	5,160,162,004,111	-133,493,158,560	4,583,098,897
52	SIDO	2,763,292,000,000	846,389,000,000	973,978,000,000
53	SIPD	3,120,459,000,000	116,511,000,000	32,755,830,000
54	SKBM	1,953,910,957,160	-55,800,390,845	23,046,899,637
55	SMGR	30,687,625,970,000	4,462,460,482,000	762,167,000,000
56	SMSM	3,933,353,000,000	542,647,000,000	838,595,000,000
57	SPMA	2,389,268,903,462	224,285,334,887	599,571,000,000
58	SRSN	600,986,872,000	31,387,997,000	80,984,876,000
59	SSTM	410,244,604,874	14,880,768,388	71,755,023,317
60	STAR	131,833,235,355	30,736,659,689	48,835,691,613
61	TBLA	8,614,889,000,000	2,213,000,000	168,751,019,963
62	TCID	2,648,754,344,347	193,367,434,215	412,672,000,000
63	TIRT	1,042,813,378,742	-11,767,626,516	64,411,792,677
64	TOTO	2,228,260,379,884	356,708,792,806	143,538,257,058
65	TRIS	860,682,351,001	21,043,441,800	146,296,898,862
66	TRST	2,630,918,557,954	118,453,889,096	8,721,548,422
67	TSPC	10,088,118,830,780	389,088,123,975	90,903,000,000
68	ULTJ	5,472,882,000,000	575,823,000,000	123,886,723,543
69	UNIT	103,438,145,906	5,360,499,842	387,488,491,216
70	UNVR	41,802,073,000,000	7,914,537,000,000	342,034,153
71	WIIM	1,405,384,153,405	140,978,069,476	273,513,984,702

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

Hak Cipta Dilindungi Undang-Undang

Institut Bisnis dan Informatika Kwik Kian

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 3a Data dan Perhitungan *Discretionary Accrual* 2016

No	Kode	TACC/TOTAL AKTIVA(t-1)	1/TOTAL AKTIVA(t-1)	(ΔREVit-ΔRECit)/TOTAL AKTIVA(t-1)	PPE/TOTAL AKTIVA(t-1)	DA
1	AMFG	-0.044840193	0.000000000000234	-0.01820702	0.824351166	0.004917203
2	AKPI	0.00619775	0.000000000000347	-0.114692913	0.562713708	0.03064742
3	AEMI	0.008303693	0.000000000000457	0.392944325	0.320661112	0.065249074
4	APLI	-0.125471787	0.0000000000003240	-0.175680045	0.888563706	0.035377525
5	ARNA	-0.232200106	0.000000000000699	-0.119468288	0.600161299	0.043490357
6	ASII	-0.000607582	0.000000000000004	0.025395726	0.176164769	0.004810555
7	AUTO	0.003931882	0.000000000000070	-0.066713764	0.251048705	0.007225507
8	BAJA	-0.292759225	0.000000000001054	0.243378735	0.232494766	0.284264638
9	BATA	0.007331904	0.000000000001257	0.039450332	0.276079517	0.013397216
10	BIMA	-0.172219797	0.000000000010044	0.540964855	0.114155205	0.025650537
11	BUDI	0.008640643	0.000000000000306	-0.203410766	0.542500152	0.054709844
12	CEKA	-0.743693975	0.000000000000673	-0.408943696	0.145357843	0.045796863
13	CINT	-1.504536896	0.000000000002612	0.209736286	0.47494463	0.040368067
14	CPIN	-0.004099052	0.000000000000040	-0.363631059	0.450856929	0.060740864
15	CPR0	0.002173331	0.000000000000110	-0.046185883	0.50431009	0.024236483
16	DLTA	1.28332E-06	0.000000000000001	-7.25623E-05	9.27217E-05	8.41622E-06
17	DYLA	0.016752012	0.000000000000727	-0.059566178	0.293980756	0.016711744
18	EKAD	0.020354862	0.000000000002566	-0.067687722	0.910390471	0.043501941
19	ETWA	-0.199845256	0.000000000000750	0.032880404	0.218879872	1.090909236
20	HMSP	-0.006606557	0.000000000000026	-0.1455791	0.183848958	0.027755953
21	ICBP	0.002771384	0.000000000000038	-0.082889732	0.267850936	0.023903151
22	IGAR	-0.049856937	0.000000000002605	-0.270943148	0.183861433	0.001799552
23	IMAS	-2.48807E-05	0.000000000000040	0.139052701	0.155464238	0.007531836
24	IMPC	-0.385005712	0.000000000000597	0.028028463	0.41783201	0.131455152
25	INAF	-0.147049828	0.000000000000652	-0.02183624	0.277566877	0.070100338
26	INAI	-1.45214922	0.000000000000752	0.129910536	0.180466376	0.145409374
27	INCI	-8.626393002	0.000000000005898	-0.112295695	0.758135548	0.104271949
28	INDF	-5.81743E-05	0.000000000000011	-0.028317759	0.279881149	0.007117238
29	INDS	-0.031579195	0.000000000000392	0.006831656	0.532981773	0.045549254
30	INTP	-0.001280544	0.000000000000036	0.091121543	0.529832269	0.039811352
31	JECC	0.004560548	0.000000000000736	-0.275438112	0.300870712	0.032395104
32	JKSW	-0.698695145	0.000000000003770	-0.407248799	0.170408644	0.134030829
33	JPFA	-0.00709546	0.000000000000058	-0.116375941	0.437781164	0.013967663
34	KAEF	-0.030209416	0.000000000000291	-0.231240128	0.293094798	0.087532398
35	KBLI	-0.036633622	0.000000000000644	-0.08816974	0.361215899	0.083573187
36	KBLM	0.167910144	0.000000000001528	-0.330364599	0.373080572	0.015102677
37	KBRI	-0.027229786	0.000000000000687	0.029354059	0.757289001	0.097872666
38	KICI	-0.456479206	0.000000000007472	0.006743058	0.348756868	0.029687537
39	KLBF	-0.095963051	0.000000000000073	-0.08725208	0.332623925	0.02892791
40	KRAH	-0.019484792	0.000000000001874	-0.059633493	0.294524908	0.002945857

41	LMSH	-7.128445129	0.000000000007475	0.11373459	0.462660721	0.030285171
42	MAIN	0.001410347	0.000000000000252	-0.119310145	0.493921786	0.011421544
43	MBTO	0.011031602	0.000000000001541	0.029647389	0.2261755	0.464680795
44	MLBI	-0.205484167	0.000000000000476	-0.231898186	0.608331473	0.102871338
45	MLIA	-0.005449828	0.000000000000140	-0.004690969	0.848035663	0.010330627
46	PICO	-0.048379303	0.000000000001651	-0.006493021	0.213041037	0.011266134
47	PSDN	-0.057911392	0.000000000001612	-0.0456951	0.454800086	0.91700065
48	RICY	0.250873518	0.000000000000835	-0.05652965	0.277510027	0.049655361
49	RMBA	-0.005404515	0.000000000000079	-0.13315159	0.350123554	0.012035668
50	ROTI	0.068474703	0.000000000000370	-0.116028303	0.680895096	0.019696959
51	SCCO	0.010308662	0.000000000000564	0.63851808	0.181890254	0.087027747
52	SIDO	-0.682625618	0.000000000000358	-0.108644471	0.375960396	0.021283561
53	SIPD	-0.020780465	0.000000000000445	-0.125621531	0.371874077	0.006958806
54	SKBM	-0.188205211	0.000000000001308	-0.096732253	0.570343611	0.092215989
55	SMGR	0.005000482	0.000000000000026	0.031539795	0.808498783	0.041935172
56	SMSM	0.146031634	0.000000000000450	0.022567821	0.296498188	0.023996482
57	SPMA	0.220581039	0.000000000000458	-0.163495305	0.654398522	0.036493169
58	SRSN	-0.077065863	0.000000000001484	0.048161596	0.326472306	0.146725134
59	SSTM	0.078103007	0.000000000001385	0.09433819	0.441020344	0.064317126
60	STAR	0.002589756	0.000000000001372	0.086331086	0.416162256	0.036148068
61	TBLA	-0.014564803	0.000000000000108	-0.091201805	0.590793818	0.030669247
62	TEID	-0.279524461	0.000000000000480	-0.164431866	0.449232158	0.032166984
63	TIRT	-0.080049835	0.000000000001310	-0.000399765	0.316740041	0.007733014
64	TOTO	0.030147894	0.000000000000410	0.05946585	0.361441614	0.039769165
65	TRIS	-0.084524034	0.000000000001731	-0.0632686	0.230108512	0.05712053
66	TRST	-0.003573795	0.000000000000298	0.056207624	0.603290384	0.024080053
67	TSPC	-0.012832852	0.000000000000159	-0.147730621	0.287481637	0.019704118
68	UETJ	-0.054316464	0.000000000000282	-0.074944507	0.294370962	0.042850023
69	UNIT	-0.395043315	0.000000000002171	0.022744406	0.667246414	1.066163558
70	UNVR	2.92581E-05	0.000000000000064	-0.213740099	0.605817503	0.008214308
71	WIM	0.142289153	0.000000000000745	0.114933751	0.246107157	0.007511823

Institut Bisnis dan Informatika Kwik Kian

penyebutkan sumber:

penyusunan laporan,

tanpa izin IBIKKW.

Lampiran 3b Data dan Perhitungan *Discretionary Accrual* 2017

No	Kode	TACC/TOTAL AKTIVA(t-1)	1/TOTAL AKTIVA(t-1)	(ΔREVit-ΔRECit)/TOTAL AKTIVA(t-1)	PPE/TOTAL AKTIVA(t-1)	DA
1	AMFG	-0.055067222	0.0000000000001817	-0.025926949	0.739104687	0.006764263
2	AKPI	-0.040863804	0.0000000000003823	0.025458816	0.607139766	0.217503137
3	AEMI	0.190104134	0.0000000000004645	-0.409883182	0.299455073	0.059442531
4	APLI	-0.119406851	0.00000000000026146	-0.126556106	0.682768691	0.029184804
5	ARNA	-0.085726267	0.0000000000006480	-0.062370046	0.540238512	0.037729091
6	ASII	0.001458115	0.0000000000000038	0.021893796	0.184842756	0.019413156
7	AUTO	0.008523195	0.0000000000000684	-0.03778043	0.241363322	0.01178919
8	BAJA	-0.068624321	0.0000000000010177	-0.314801173	0.204382336	0.096503301
9	BATA	-1.399321418	0.0000000000012426	0.025041268	0.272070145	0.046763568
10	BIMA	-0.132919742	0.00000000000108647	0.145545004	0.119403002	0.083711442
11	BUDI	-0.042095298	0.0000000000003411	0.025490423	0.635728409	0.055129279
12	CEKA	-0.115009904	0.0000000000007013	-0.094433985	0.148890703	0.068271959
13	CINT	0.384517697	0.00000000000025042	0.204082062	0.587853824	0.100594926
14	CPIN	0.001678024	0.0000000000000413	-0.564984698	0.45473281	0.056673435
15	CPR	0.001141924	0.0000000000001366	0.283750585	0.585427718	0.09168118
16	DLTA	-0.062981337	0.0000000000008349	-0.003938113	0.075120409	0.038738818
17	DYLA	0.003900924	0.0000000000006530	-0.069964063	0.258585609	0.028424454
18	EKAD	-0.006498367	0.0000000000014235	-0.092890239	0.519354419	0.077051566
19	ETWA	-0.008235143	0.0000000000008629	0.130801931	0.247092555	0.701858173
20	HMSP	-0.000555045	0.0000000000000235	-0.078794796	0.162103724	0.062989926
21	ICBP	-0.003509456	0.0000000000000346	-0.034270285	0.280958709	0.037502247
22	IGAR	-0.008127735	0.00000000000022755	0.075504701	0.196577468	0.015019083
23	IMAS	-9.44686E-05	0.0000000000000390	0.034453977	0.180959603	0.043167495
24	IMPC	-0.487659745	0.0000000000004394	-0.000915299	0.326076381	0.462425109
25	INAF	-0.141873294	0.0000000000007238	0.000938179	0.352722923	0.021771116
26	INAI	1.395818268	0.0000000000007148	0.165667033	0.162253937	0.040429132
27	INCI	-3.244449669	0.00000000000037126	-0.2654094	0.504615871	0.04622715
28	INDF	-0.000759718	0.000000000000122	-0.022863122	0.362488334	0.01128141
29	INDS	0.04414371	0.0000000000004037	-0.115875537	0.500075412	0.03252112
30	INTP	-0.002271562	0.0000000000000332	0.027113376	0.496821388	0.017954206
31	JECC	0.015492455	0.0000000000006300	-0.092273747	0.357617974	0.019240583
32	JKSW	-0.144561625	0.00000000000036606	0.857250237	0.150143727	0.18367241
33	JPFA	-0.001132078	0.0000000000000519	-0.114789726	0.433536789	0.035922453
34	KAEF	-0.014778452	0.0000000000002168	-0.042909525	0.382848518	0.000694372
35	KBLI	-0.026322023	0.0000000000005344	-0.095692682	0.557758386	0.240970569
36	KBLM	-0.177098308	0.0000000000015647	-0.207420928	1.068158419	0.149071501
37	KBRI	-0.171868538	0.0000000000007913	0.006664887	0.840940556	0.034834128
38	KICI	0.407964607	0.00000000000071526	-0.111724728	0.32259333	0.085245736
39	KLBF	-0.177707826	0.000000000000657	-0.037173465	0.350890351	0.054055275
40	KRAH	-0.327806201	0.0000000000016703	0.054777594	0.243734328	0.030395546

41	LMSH	-10.01789191	0.0000000000061414	-0.418982096	0.343041229	0.00281387
42	MAIN	-0.004108686	0.000000000002613	-0.048496615	0.532809898	0.016211555
43	MBTO	0.084196545	0.0000000000014085	-0.007066508	0.212823638	0.242467171
44	MLBI	0.236178765	0.000000000004396	0.068742588	0.599588227	0.064244554
45	MLIA	0.009152429	0.000000000001295	-0.048241736	0.504080282	0.011510959
46	PICO	-0.005062888	0.0000000000015660	0.059920399	0.194596979	0.135150652
47	PSDN	-0.119592234	0.0000000000015295	-0.669027059	0.412835715	0.168045684
48	RICY	-0.150129293	0.0000000000007760	-0.298036779	0.250764644	0.175357568
49	RMBA	-0.014569237	0.0000000000000742	-0.022460491	0.37027727	0.02578326
50	ROTI	-0.004354408	0.0000000000003425	0.029050757	0.682845395	0.01263961
51	SCCO	0.001651719	0.0000000000004082	-0.803555115	0.688732178	0.062592035
52	SIDO	-0.456129875	0.0000000000003347	0.010794567	0.406737952	0.004723793
53	SIPD	0.07621004	0.0000000000003895	-0.006908779	0.356682381	0.109734032
54	SKBM	-0.206270752	0.0000000000009983	-0.270223725	0.484755245	0.128611592
55	SMGR	-0.025461746	0.0000000000000226	-0.015886872	0.735374004	0.06196371
56	SMSM	-0.408910562	0.0000000000004435	-0.187578612	0.303273548	0.046319994
57	SPMA	-0.225475811	0.0000000000004632	-0.070743493	0.645445658	0.052211993
58	SRSN	-0.003615934	0.0000000000013944	-0.061193278	0.295275085	0.067358526
59	SSTM	0.185618403	0.0000000000014904	0.088578632	0.436974272	0.006330057
60	STAR	-0.007205164	0.0000000000014489	-0.037197027	0.420914549	0.06991659
61	TBLA	-0.018675596	0.0000000000000794	-0.155942403	0.491594072	0.017646316
62	TEID	0.154294009	0.0000000000004576	-0.062208988	0.441463708	0.052559062
63	TIRT	0.06989872	0.0000000000012255	0.089960953	0.310932093	0.056023391
64	TOTO	0.126466838	0.0000000000003874	-0.021837818	0.31238023	0.028142913
65	TRIS	0.664131195	0.0000000000015632	0.145468534	0.197942382	0.039571668
66	TRST	0.015085511	0.0000000000003039	-0.024952709	0.605421274	0.006178996
67	TSPC	0.016604798	0.0000000000001518	-0.040095847	0.301281089	0.022752209
68	UETJ	-0.034799822	0.0000000000002359	-0.037725986	0.315247688	0.003556372
69	UNIT	0.78533281	0.0000000000023099	0.008602455	0.664546021	1.043986001
70	UNVR	0.000102825	0.0000000000000597	-0.00631846	0.622376856	0.199399556
71	WIM	0.328696554	0.0000000000007388	0.149599373	0.231141499	0.058166318

Institut Bisnis dan Informatika Kwik Kian

penyebutkan sumber:

penyusunan laporan,

tanpa izin IBIKKW.

Lampiran 3c Data dan Perhitungan *Discretionary Accrual* 2018

No	Kode	TACC/TOTAL AKTIVA(t-1)	1/TOTAL AKTIVA(t-1)	(ΔREVit-ΔRECit)/TOTAL AKTIVA(t-1)	PPE/TOTAL AKTIVA(t-1)	DA
1	AMFG	-0.05607328	0.0000000000001595	-0.085382532	0.947762347	0.026140099
2	AKPI	-0.066491197	0.0000000000003643	-0.082044682	0.610159811	0.019947222
3	AEMI	-0.038117112	0.0000000000004208	-0.431946912	0.271089143	0.152612453
4	APLI	-0.104248678	0.00000000000025082	-0.116823501	0.640723851	0.051913595
5	ARNA	0.050650814	0.0000000000006245	-0.144052876	0.496799273	0.132036822
6	ASII	0.01504521	0.0000000000000034	-0.001467972	0.19527746	0.009065278
7	AUTO	0.004860691	0.0000000000000677	-0.114334011	0.237016581	0.016706437
8	BAJA	-0.062886422	0.0000000000010566	-0.232171562	0.207312459	0.107672806
9	BATA	0.890703296	0.0000000000011686	-0.022482696	0.280475033	0.044113306
10	BIMA	-0.279046995	0.0000000000011948	0.058117137	0.132660813	0.098267278
11	BUDI	-0.067548931	0.0000000000003402	0.015931179	0.636671207	0.047310847
12	CEKA	-0.229779998	0.0000000000007181	0.451249282	0.143629817	0.01728704
13	CINT	0.601312052	0.00000000000020983	0.016713488	0.539047317	0.08668877
14	CPIN	-0.000828213	0.0000000000000408	-0.168672353	0.47632086	0.042615258
15	CPR	-0.017229717	0.0000000000001427	-0.123928682	0.600327117	0.013712672
16	DLTA	-0.079667414	0.0000000000007458	-0.078017838	0.0672644	0.215962506
17	DYLA	0.016755561	0.0000000000006094	-0.003190114	0.240572189	0.11951875
18	EKAD	0.005867409	0.0000000000012551	-0.10336616	0.46633392	0.017983254
19	ETWA	-0.168413146	0.0000000000008972	0.006284477	0.253961349	0.235090191
20	HMSP	0.000566769	0.0000000000000232	-0.179428309	0.168944261	0.190121606
21	ICBP	-0.006154744	0.0000000000000316	-0.112268487	0.339714962	0.00963633
22	IGAR	0.045472708	0.00000000000019492	0.003216244	0.251819895	0.10173199
23	IMAS	0.00015527	0.0000000000000319	-0.018432184	0.225692393	0.082159181
24	IMPC	-0.599978101	0.0000000000004358	-0.082509813	0.330059229	0.330156505
25	INAF	-0.025039069	0.0000000000006536	0.204317597	0.324709946	0.04823772
26	INAI	1.196335947	0.0000000000008238	0.205284	0.18740139	0.012348008
27	INCI	0.799477557	0.00000000000032918	-0.287361106	0.575780182	0.018877613
28	INDF	0.003511403	0.0000000000000114	-0.039667265	0.482015952	0.004939353
29	INDS	0.037337695	0.0000000000004107	-0.13941022	0.50118128	0.05503588
30	INTP	0.006029154	0.0000000000000346	-0.009361871	0.507114374	0.004037396
31	JECC	0.006652457	0.00000000000005187	-0.510385629	0.305376065	0.06844359
32	JKSW	-0.745170553	0.00000000000052457	0.009165804	0.152785725	0.003594107
33	JPFA	-0.001588159	0.0000000000000474	-0.199853951	0.376281565	0.010203403
34	KAEF	0.001205203	0.0000000000001640	-0.231244658	0.441866102	0.020557795
35	KBLI	-0.004568621	0.0000000000003318	-0.221404809	0.316322264	1.438127669
36	KBLM	0.256429967	0.0000000000008096	0.032225676	0.561857116	0.033007903
37	KBRI	-0.071426548	0.0000000000008538	0.071888285	0.873180097	0.038909575
38	KICI	-0.418017497	0.00000000000064898	0.174680797	0.279331533	0.070660868
39	KLBF	-0.400515714	0.0000000000000602	-0.029267153	0.376306636	0.003420379
40	KRAH	-0.234586093	0.0000000000015481	-0.009831119	0.208174197	0.052259109

41	LMSH	0.033543591	0.0000000000062049	-0.081177794	0.33230188	0.041173889
42	MAIN	0.010476205	0.000000000002456	-0.333379559	0.513862805	0.075970476
43	MBTO	-0.076835507	0.0000000000012810	0.115549463	0.17207375	0.089244045
44	MLBI	0.932077143	0.000000000003984	-0.090289226	0.607176749	0.063890269
45	MLIA	0.012009858	0.000000000001928	0.110784346	0.786041614	0.063115275
46	PICO	-0.006713077	0.0000000000013830	-0.047226638	0.19757814	0.08117731
47	PSDN	-0.044229275	0.0000000000014471	0.091672366	0.388391695	0.461734294
48	RICY	0.02739609	0.000000000007276	-0.365714368	0.228581026	0.188095225
49	RMBA	-0.010759441	0.000000000000710	-0.096439418	0.370400589	0.007052101
50	ROTI	-0.020153861	0.000000000002193	-0.034941871	0.487355453	0.01907316
51	SCCO	0.001141709	0.000000000002491	-0.158026258	0.414350743	0.079731993
52	SIDO	-0.30839675	0.000000000003166	-0.065243218	0.491850733	0.047008812
53	SIPD	0.014625104	0.000000000004465	-0.273133577	0.392565251	0.031785295
54	SKBM	-0.014199944	0.000000000006161	-0.053225573	0.35899593	0.051513168
55	SMGR	0.015532667	0.000000000000204	-0.038909961	0.667348619	0.026757921
56	SMSM	-0.343216522	0.000000000004093	-0.171991138	0.306597401	0.011453669
57	SPMA	-0.275581095	0.000000000004596	-0.130919648	0.628400383	0.053512046
58	SRSN	0.124071693	0.0000000000015320	-0.07138121	0.343571011	0.015156465
59	SSTM	0.118477366	0.0000000000016511	-0.11029523	0.441018963	0.023091557
60	STAR	-0.079445732	0.0000000000016268	-0.050769782	0.455873618	0.034401709
61	TBLA	-0.011756192	0.000000000000697	0.051732434	0.447844311	0.035503611
62	TEID	0.174727218	0.000000000004234	0.019543458	0.422857959	0.019969919
63	TIRT	-0.074958528	0.0000000000011637	-0.301515736	0.300220895	0.05734445
64	TOTO	0.050783203	0.000000000003538	-0.051832873	0.259124026	0.0018336
65	TRIS	0.268450281	0.0000000000018350	-0.139119545	0.22366767	0.01866216
66	TRST	-0.0026168	0.000000000003000	-0.061179173	0.760764323	0.014216988
67	TSPC	0.012226526	0.000000000001345	-0.062288789	0.305502372	0.021457668
68	UETJ	-0.023884356	0.000000000001928	-0.109821398	0.280148797	0.049015005
69	UNIT	0.904534081	0.0000000000023344	0.008145695	0.625562181	1.358852792
70	UNVR	-1.80909E-05	0.000000000000529	-0.018458393	0.562104879	0.256559718
71	WIM	-0.223147007	0.000000000008159	0.062934864	0.261065271	0.040843306

Institut Bisnis dan Informatika Kwik Kian

penyusunan sumber:

tanpa izin IBIKKW.

Lampiran 4a Data dan Perhitungan Arus Kas Bebas (FCF) 2016

No	Kode	EBIT	Tarif Pajak	CFO	Total Aset	FCF
		2016				
1	AMFG	784,524,000,000	25%	451,924,000,000	5,504,890,000,000	0.024790504
2	AKPI	249,141,323,000	25%	384,621,003,000	2,615,909,190,000	-0.075600870
3	ALMI	63,085,134,473	25%	49,190,107,633	2,153,030,503,531	-0.000871449
4	APLI	60,988,752,126	25%	30,055,596,633	382,461,777,452	0.041013164
5	ARNA	392,085,924,940	20%	95,618,365,174	1,543,216,299,146	0.141296055
6	ASII	8,321,000,000,000	20%	19,407,000,000,000	261,855,000,000,000	-0.048691833
7	AUTO	1,852,816,000,000	25%	1,059,369,000,000	14,612,274,000,000	0.022600384
8	BAJA	74,662,212,624	25%	32,970,857,155	982,626,956,424	0.023432903
9	BATA	431,451,220,000	25%	19,176,233,000	804,742,917,000	0.378272583
10	BIMA	68,335,687,060	25%	9,669,781,404	92,041,274,561	0.451775403
11	BUDI	274,260,000,000	20%	287,744,000,000	2,931,807,000,000	-0.023308492
12	CEKA	434,938,508,827	25%	176,087,317,362	1,425,964,152,418	0.105273729
13	CENT	96,629,833,614	25%	39,761,184,974	399,336,626,636	0.081913824
14	CPIN	6,513,635,000,000	20%	4,157,137,000,000	24,210,615,000,000	0.043525164
15	CPRO	1,422,954,000,000	25%	307,083,000,000	7,323,273,000,000	0.103796827
16	DETA	540,881,980,000	25%	259,851,506,000	1,197,797,000,000	0.121731795
17	DVLA	801,437,752,000	25%	187,475,539,000	1,531,365,558,000	0.270087552
18	EKAD	198,207,942,498	25%	84,490,481,400	702,508,630,708	0.091337633
19	ETWA	-17,330,155,544	20%	76,620,066,830	1,158,935,571,034	-0.078075256
20	HMSP	23,854,676,000,000	25%	14,076,579,000,000	42,508,277,000,000	0.089733771
21	ICBP	10,768,481,000,000	25%	4,584,964,000,000	28,901,948,000,000	0.120801434
22	IGAR	141,077,205,702	25%	63,717,738,725	439,465,673,296	0.095775775
23	IMAS	572,886,939,173	25%	118,811,023,397	25,633,342,258,679	0.012126947
24	IMPC	406,028,240,727	25%	164,657,518,831	2,276,031,922,082	0.061450659
25	INAF	336,908,968,011	25%	-317,962,543,661	1,381,633,321,120	0.413021502
26	INAI	173,133,144,950	25%	-149,761,732,022	1,399,032,413,455	0.199860695
27	INCI	42,295,974,908	25%	-8,289,910,044	269,351,381,344	0.148549048
28	INDF	19,337,607,000,000	25%	7,175,603,000,000	82,174,515,000,000	0.089171226
29	INDS	253,952,633,971	25%	193,436,286,326	2,477,272,502,538	-0.001199630
30	INTP	6,331,461,000,000	20%	3,546,113,000,000	30,150,580,000,000	0.050382308
31	JECC	348,696,642,000	25%	184,371,203,000	1,587,210,576,000	0.048608093
32	JKSW	5,409,548,153	25%	-4,777,645,439	273,181,586,009	0.032340418
33	JPFA	5,478,898,000,000	25%	2,753,605,000,000	19,251,026,000,000	0.070415390
34	KAEE	1,863,895,723,868	25%	198,050,928,789	4,612,562,541,064	0.260131078
35	KBLI	534,068,568,694	20%	383,175,671,680	1,871,422,416,044	0.023553840
36	KBLM	102,704,178,403	25%	33,243,538,568	639,091,368,917	0.068510697
37	KBRI	-33,560,243,867	25%	89,519,381,900	1,263,726,833,318	-0.090755029
38	KICI	17,899,231,691	25%	-97,291,055	139,809,135,385	0.096715531
39	KLBF	9,487,968,305,032	25%	2,159,833,281,176	15,226,009,210,657	0.325505054
40	KRAH	110,954,390,606	25%	39,549,992,196	598,711,565,464	0.072932950

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

41	LMSH	18,459,654,625	25%	6,871,373,245	162,828,169,250	0.042826544
42	MAIN	885,052,386,000	20%	251,605,232,000	3,826,862,840,000	0.119271763
43	MBTO	357,708,411,800	25%	4,896,207,231	709,959,168,088	-0.034606869
44	MLBI	2,147,744,000,000	25%	1,248,469,000,000	2,275,038,000,000	0.370986267
45	MLIA	954,520,032,000	25%	234,571,143,000	7,723,578,677,000	0.159267230
46	PICO	83,214,633,621	25%	6,595,052,098	638,566,761,462	0.062318117
47	PSDN	118,284,944,655	25%	24,429,296,083	653,796,725,408	0.098324770
48	RICY	275,149,386,662	20%	82,494,120,809	1,288,683,925,066	0.106795302
49	RMBA	2,121,031,000,000	25%	-2,567,883,000,000	13,470,943,000,000	0.087408125
50	ROTI	1,301,088,371,208	25%	414,702,426,418	2,919,640,858,718	0.098324770
51	SECO	560,214,144,571	25%	522,526,634,709	2,449,935,491,586	0.106795302
52	SIDO	1,067,664,000,000	25%	462,656,000,000	2,987,614,000,000	0.117389158
53	SIPD	441,904,596,718	25%	-5,128,315,318	2,567,211,193,259	0.308713076
54	SKBM	186,037,045,425	25%	-33,834,235,357	1,001,657,012,004	0.173075232
55	SMGR	9,855,872,448,000	25%	5,180,010,976,000	44,226,895,982,000	0.192185916
56	SMSM	934,141,000,000	20%	582,843,000,000	2,254,740,000,000	0.072944020
57	SPMA	311,536,643,351	25%	266,413,599,145	2,158,852,415,950	-0.041783152
58	SRSN	89,704,082,000	25%	114,821,748,000	717,149,704,000	0.113164552
59	SSTM	2,143,718,425	20%	42,265,424,796	670,963,993,715	0.131098199
60	STAR	29,172,962,301	25%	36,390,716,827	690,187,353,961	0.173075232
61	TBLA	1,625,325,000,000	25%	430,227,000,000	12,596,824,000,000	0.113596579
62	TCID	944,319,846,254	25%	264,194,256,792	2,185,101,038,101	0.203215147
63	TIRT	154,044,821,305	25%	2,138,273,411	815,997,477,795	0.050012403
64	TOTO	443,592,256,361	25%	305,802,664,813	2,581,440,938,262	0.072944020
65	TRIS	215,211,068,135	25%	13,169,891,854	639,701,164,511	-0.015175246
66	TRST	197,279,801,438	25%	239,192,778,741	3,290,596,224,286	-0.066295344
67	TSPC	3,484,364,171,176	25%	491,655,348,447	6,585,807,349,438	-0.060436105
68	ULTJ	1,633,105,000,000	25%	779,109,000,000	4,239,200,000,000	0.105142421
69	UNIT	32,229,098,770	25%	30,168,393,183	432,913,180,372	-0.013851667
70	UNVR	20,459,096,000,000	25%	6,684,219,000,000	16,745,695,000,000	-0.021024719
71	WIIM	509,301,730,959	25%	136,703,864,740	1,353,634,132,275	0.062616319

Lampiran 4b Data dan Perhitungan Arus Kas Bebas (FCF) 2017

No	Kode	EBIT	Tarif Pajak	CFO	Total Aset	FCF
1	AMFG	587,634,000,000	25%	341,708,000,000	6,267,816,000,000	0.015797768
2	AKPI	198,831,487,000	25%	145,628,143,000	2,745,325,833,000	0.001273245
3	ALMI	133,629,498,668	25%	-373,368,308,766	2,376,281,796,928	0.199298936
4	APLI	55,116,637,316	25%	10,904,673,310	398,698,779,619	0.076330318
5	ARNA	404,797,093,744	20%	245,599,197,741	1,601,346,561,573	0.048857929
6	ASII	7,882,000,000,000	20%	23,285,000,000,000	295,646,000,000,000	-0.057431523
7	AUTO	1,756,079,000,000	25%	394,229,000,000	14,762,309,000,000	0.062512595
8	BAJA	8,466,703,564	25%	52,474,094,986	946,448,936,464	-0.048733815
9	BATA	447,822,311,000	25%	47,680,636,000	855,691,231,000	0.336787485
10	BIMA	65,214,355,423	25%	17,103,256,597	89,327,328,853	0.356078150
11	BUDI	347,799,000,000	20%	69,285,000,000	2,939,456,000,000	0.071086010
12	CEKA	284,279,618,715	25%	208,851,008,007	1,392,636,444,501	0.003129823
13	CENT	125,203,516,697	25%	33,220,121,814	476,577,841,605	0.127329704
14	CPIN	6,248,935,000,000	20%	1,767,596,000,000	24,532,331,000,000	0.131726251
15	CPRO	1,160,891,000,000	25%	-145,816,000,000	7,008,719,000,000	0.145031389
16	DETA	574,271,361,000	25%	342,202,126,000	1,340,843,000,000	0.066004293
17	DVLA	893,956,419,000	25%	230,738,193,000	1,640,886,147,000	0.267982713
18	EKAD	193,380,369,629	25%	51,605,876,745	796,767,646,172	0.117260535
19	ETWA	-31,630,668,439	20%	-9,837,000,718	1,114,568,571,897	-0.013877598
20	HMSP	24,215,842,000,000	25%	15,376,315,000,000	43,141,063,000,000	0.064568796
21	ICBP	11,058,836,000,000	25%	5,174,368,000,000	31,619,514,000,000	0.098665621
22	IGAR	128,959,721,036	25%	88,100,059,088	513,022,591,574	0.016801856
23	IMAS	1,374,459,456,091	25%	-601,612,476,031	31,375,311,299,854	0.052029988
24	IMPC	384,527,205,232	25%	20,613,985,520	2,294,677,493,483	0.116696755
25	INAF	282,813,283,645	25%	147,184,447,849	1,529,874,782,290	0.042438450
26	INAI	184,808,759,075	25%	51,365,012,507	1,213,916,545,120	0.071867837
27	INCI	60,256,903,640	25%	12,507,667,355	303,788,390,330	0.107591374
28	INDF	19,868,522,000,000	25%	6,507,803,000,000	87,939,488,000,000	0.095447321
29	INDS	381,516,071,579	25%	320,252,084,705	2,434,617,337,849	-0.014012482
30	INTP	5,007,721,000,000	20%	2,781,805,000,000	28,863,676,000,000	0.042419122
31	JECC	305,448,316,000	25%	85,948,536,000	1,927,985,352,000	0.074242110
32	JKSW	130,068,479	25%	1,047,654,105	252,294,581,992	-0.003765847
33	JPFA	5,030,946,000,000	25%	770,662,000,000	21,088,870,000,000	0.142375931
34	KAEF	2,201,879,645,113	25%	5,241,243,654	6,096,148,972,534	0.270034164
35	KBLI	514,762,288,222	20%	-65,871,447,329	3,013,760,616,985	0.158500073
36	KBLM	105,904,866,285	25%	-5,645,375,903	1,235,198,847,468	0.068874761
37	KBRI	-35,124,460,733	25%	21,819,141,542	1,171,234,610,856	-0.041121127
38	KICI	29,030,942,703	25%	6,225,044,449	149,420,009,884	0.104056763
39	KLBF	9,812,283,473,000	25%	2,008,316,536,066	16,616,239,416,335	0.322028104
40	KRAH	45,646,933,236	25%	-8,089,711,813	645,953,214,546	0.065523185

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

41	LMSH	27,954,414,342	25%	15,388,660,677	161,163,426,840	0.034605557
42	MAIN	564,447,616,000	20%	265,893,212,000	4,072,245,477,000	0.045592753
43	MBTO	375,780,524,693	25%	-33,053,446,183	780,669,761,787	0.011288235
44	MLBI	2,271,704,000,000	25%	1,331,611,000,000	2,510,078,000,000	0.403357290
45	MLIA	1,132,213,833,000	25%	243,550,943,000	5,186,685,608,000	0.148269098
46	PICO	94,785,810,889	25%	-42,951,728,636	723,062,823,329	0.116762318
47	PSDN	195,093,469,931	25%	-24,864,871,829	691,014,455,523	0.247729947
48	RICY	308,559,101,478	20%	212,819,926,508	1,374,444,788,282	0.024757164
49	RMBA	2,098,017,000,000	25%	6,706,000,000	14,083,598,000,000	0.157719472
50	ROTI	1,307,930,827,052	25%	370,617,213,073	4,559,573,709,411	0.247729947
51	SECO	531,482,876,735	25%	-70,250,625,762	4,014,244,589,706	0.024757164
52	SIDO	1,161,959,000,000	25%	640,695,000,000	3,158,198,000,000	0.013686460
53	SIPD	246,274,000,000	25%	-54,375,000,000	2,239,699,000,000	0.111250460
54	SKBM	186,165,342,708	25%	-98,662,799,904	1,623,027,475,045	0.146816250
55	SMGR	7,959,596,767,000	25%	2,759,935,398,000	49,068,650,213,000	0.133857011
56	SMSM	1,006,915,000,000	20%	446,032,000,000	2,443,341,000,000	0.147134600
57	SPMA	315,347,420,283	25%	131,771,691,225	2,175,660,855,114	0.116799755
58	SRSN	114,072,308,000	25%	85,865,101,000	652,726,454,000	0.073071495
59	SSTM	3,642,399,609	20%	25,549,790,980	605,643,301,307	0.106746710
60	STAR	24,235,877,172	25%	78,783,737,756	614,705,038,056	0.146816250
61	TBLA	2,347,543,000,000	25%	2,102,790,000,000	14,354,225,000,000	-0.023834986
62	TCID	1,006,977,089,624	25%	363,708,428,317	2,361,807,189,430	0.165773223
63	TIRT	97,773,854,023	25%	-12,654,191,609	859,299,056,455	0.065413704
64	TOTO	544,275,402,034	25%	421,340,061,708	2,826,490,815,501	0.147134600
65	TRIS	181,517,823,109	25%	44,384,663,571	544,968,319,987	0.048141177
66	TRST	195,555,994,053	25%	229,411,066,077	3,332,905,936,010	-0.000476264
67	TSPC	3,658,175,142,200	25%	544,164,330,634	7,434,900,309,021	-0.037374922
68	ULTJ	1,822,878,000,000	25%	1,072,516,000,000	5,186,940,000,000	0.056804686
69	UNIT	31,427,518,228	25%	4,295,116,078	426,384,622,878	0.045206890
70	UNVR	21,219,734,000,000	25%	7,059,862,000,000	18,906,413,000,000	-0.098594978
71	WIIM	432,792,357,003	25%	194,599,188,956	1,225,712,093,041	-0.023834986

Lampiran 4c Data dan Perhitungan Arus Kas Bebas (FCF) 2018

No	Kode	EBIT	Tarif Pajak	CFO	Total Aset	FCF
1	AMFG	657,304,000,000	25%	358,053,000,000	8,432,632,000,000	0.016000342
2	AKPI	222,395,174,000	25%	-16,883,236,000	3,070,410,492,000	0.059822495
3	ALMI	211,798,421,714	25%	-4,441,511,604,001	2,781,666,374,017	1.653814585
4	APLI	58,566,056,297	25%	1,429,851,349	503,177,499,114	0.084452685
5	ARNA	471,898,373,820	20%	356,764,910,588	1,652,905,985,730	0.012555940
6	ASII	8,683,000,000,000	20%	27,692,000,000,000	344,711,000,000,000	-0.060182588
7	AUTO	1,872,849,000,000	25%	394,229,000,000	15,889,648,000,000	0.063589058
8	BAJA	-9,692,851,515	25%	10,125,713,239	901,181,796,270	-0.019302822
9	BATA	475,767,968,000	25%	40,450,899,000	876,856,225,000	0.360806103
10	BIMA	64,570,516,565	25%	-885,231,753	98,190,640,839	0.502218121
11	BUDI	350,073,000,000	20%	26,016,000,000	3,392,980,000,000	0.074872944
12	CEKA	274,351,033,019	25%	287,259,686,428	1,168,956,042,706	-0.069717259
13	CENT	113,443,034,555	25%	-9,774,374,433	491,382,035,136	0.193040534
14	CPIN	9,134,849,000,000	20%	5,035,954,000,000	27,645,118,000,000	0.082181787
15	CPRO	1,234,632,000,000	25%	109,828,000,000	6,572,440,000,000	0.124177018
16	DETA	651,285,000,000	25%	342,494,000,000	1,523,517,000,000	0.095811041
17	DVLA	925,409,702,000	25%	26,628,428,000	1,682,821,739,000	0.396612923
18	EKAD	202,755,919,079	25%	61,219,347,295	853,267,454,400	0.106470242
19	ETWA	-12,358,669,723	20%	21,133,817,027	1,090,658,578,996	-0.028442221
20	HMSP	25,490,791,000,000	25%	20,193,483,000,000	46,602,420,000,000	-0.023075835
21	ICBP	12,265,550,000,000	25%	4,653,375,000,000	34,367,153,000,000	0.132271285
22	IGAR	101,127,790,116	25%	2,010,760,208	570,197,810,698	0.129490294
23	IMAS	3,472,629,471,849	25%	-2,240,811,709,699	40,955,996,273,862	0.118304626
24	IMPC	416,646,551,469	25%	43,232,569,972	2,370,198,817,803	0.113599054
25	INAF	284,219,823,451	25%	-70,390,895,931	1,442,350,608,575	0.196592813
26	INAI	183,256,935,027	25%	132,356,154,811	1,400,683,598,096	0.003631474
27	INCI	66,999,455,612	25%	12,092,574,806	391,362,697,956	0.097497838
28	INDF	20,212,005,000,000	25%	5,935,829,000,000	96,537,796,000,000	0.095539521
29	INDS	362,865,060,328	25%	133,733,783,003	2,482,337,567,967	0.055759947
30	INTP	4,369,029,000,000	20%	1,984,532,000,000	27,788,562,000,000	0.054363777
31	JECC	337,724,774,000	25%	7,444,003,000	2,081,620,993,000	0.118104870
32	JKSW	44,768,365	25%	247,544,593	190,631,006,514	-0.001122421
33	JPFA	7,208,387,000,000	25%	1,840,529,000,000	23,038,028,000,000	0.154777191
34	KAEE	2,780,178,295,275	25%	258,254,551,890	9,460,427,317,681	0.193107468
35	KBLI	546,540,787,997	20%	89,354,164,341	3,244,821,647,076	0.107210350
36	KBLM	121,430,787,505	25%	49,396,645,050	1,298,358,478,375	0.032099336
37	KBRI	-45,305,937,703	25%	-881,174,000	1,058,927,511,760	-0.031256416
38	KICI	18,809,930,509	25%	-531,708,506	154,088,747,766	0.095004707
39	KLBF	9,847,925,793,543	25%	2,770,775,949,459	18,146,206,145,369	0.254332413
40	KRAH	1,686,207,293	25%	-25,167,536,386	606,055,631,089	0.043613475

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

41	LMSH	14,881,597,056	25%	-1,984,921,568	160,027,280,153	0.082149239
42	MAIN	942,201,717,000	20%	367,904,123,000	4,335,844,455,000	0.088992411
43	MBTO	213,709,063,631	25%	6,591,999,142	648,016,880,325	0.010723094
44	MLBI	2,462,707,000,000	25%	1,412,515,000,000	2,889,501,000,000	0.237169437
45	MLIA	1,070,026,187,000	25%	227,388,878,000	5,263,726,099,000	0.150377262
46	PICO	92,272,226,846	25%	75,713,565,476	852,932,442,585	0.109263049
47	PSDN	146,978,848,370	25%	17,812,366,089	697,657,400,651	0.132474435
48	RICY	350,472,420,189	20%	170,012,017,007	1,539,602,054,832	0.071684705
49	RMBA	2,664,274,000,000	25%	-8,892,000,000	14,879,589,000,000	-0.007631783
50	ROTI	1,492,213,107,219	25%	295,922,456,326	4,393,810,380,883	0.132474435
51	SECO	610,140,656,721	25%	-133,493,158,560	4,165,199,470,057	0.071684705
52	SIDO	1,424,391,000,000	25%	846,389,000,000	3,337,628,000,000	0.000000000
53	SIPD	504,442,000,000	25%	116,511,000,000	2,187,879,000,000	0.134889310
54	SKBM	225,606,844,655	25%	-55,800,390,845	1,771,365,972,009	0.127023736
55	SMGR	9,330,530,325,000	25%	4,462,460,482,000	51,155,890,227,000	0.187362973
56	SMSM	1,193,245,000,000	20%	542,647,000,000	2,801,203,000,000	0.147061459
57	SPMA	372,929,951,083	25%	224,285,334,887	2,282,845,632,924	0.141913648
58	SRSN	142,895,611,000	25%	31,387,997,000	686,777,211,000	0.066485615
59	SSTM	11,736,291,715	20%	14,880,768,388	562,174,180,897	0.119668638
60	STAR	23,343,151,017	25%	30,736,659,689	615,956,006,710	0.127023736
61	TBLA	2,302,760,000,000	25%	2,213,000,000	16,339,916,000,000	0.105560947
62	TCID	962,962,605,346	25%	193,367,434,215	2,445,143,511,801	0.216287722
63	TIRT	113,655,830,496	25%	-11,767,626,516	923,366,433,799	0.049562958
64	TOTO	587,713,758,528	25%	356,708,792,806	2,897,119,790,044	0.147061459
65	TRIS	190,853,579,722	25%	21,043,441,800	633,014,281,325	0.024273270
66	TRST	220,267,182,057	25%	118,453,889,096	4,284,901,587,126	0.110346864
67	TSPC	3,841,582,210,698	25%	389,088,123,975	7,869,975,060,326	-0.009768743
68	ULTJ	1,956,276,000,000	25%	575,823,000,000	5,555,871,000,000	0.160440010
69	UNIT	30,091,574,136	25%	5,360,499,842	419,701,649,147	0.041000984
70	UNVR	21,092,273,000,000	25%	7,914,537,000,000	19,522,970,000,000	-0.021477664
71	WIIM	441,532,566,004	25%	140,978,069,476	1,255,573,914,558	0.105560947

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

Menyebutkan sumber:

dan penyusunan laporan,

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

Lampiran 5 Data dan Perhitungan Leverage

No	Kode	Total Hutang	Total Aset	Leverage	Total Hutang	Total Aset	Leverage	Total Hutang	Total Aset	Leverage
		2016			2017			2018		
1	AMFG	1,905,626,000,000	5,504,890,000,000	0.35	2,718,939,000,000	6,267,816,000,000	0.43	4,835,966,000,000	8,432,632,000,000	0.57
2	AKPI	1,495,874,021,000	2,615,909,190,000	0.57	1,618,713,342,000	2,745,325,833,000	0.59	1,836,576,739,000	3,070,410,492,000	0.60
3	ALMI	1,749,336,161,470	2,153,030,503,531	0.81	1,997,411,244,539	2,376,281,796,928	0.84	2,454,465,678,087	2,781,666,374,017	0.88
4	APEL	116,726,057,995	382,461,777,452	0.31	171,514,782,371	398,698,779,619	0.43	298,992,622,457	503,177,499,114	0.59
5	ARNA	529,263,397,775	1,543,216,299,146	0.34	491,525,591,537	1,601,346,561,573	0.31	469,210,206,504	1,652,905,985,730	0.28
6	ASH	21,694,000,000,000	261,855,000,000,000	0.08	24,244,000,000,000	295,646,000,000,000	0.08	23,667,000,000,000	344,711,000,000,000	0.07
7	AUTO	4,075,716,000,000	14,612,274,000,000	0.28	4,003,233,000,000	14,762,309,000,000	0.27	4,626,013,000,000	15,889,648,000,000	0.29
8	BAAI	786,124,255,950	982,626,956,424	0.80	774,432,726,191	946,448,936,464	0.82	824,660,447,657	901,181,796,270	0.92
9	BATA	247,587,638,000	804,742,917,000	0.31	276,382,503,000	855,691,231,000	0.32	240,048,866,000	876,856,225,000	0.27
10	BIMA	189,216,746,183	92,041,274,561	2.06	173,964,702,574	89,327,328,853	1.95	179,038,284,760	98,190,640,839	1.82
11	BUDI	1,766,825,000,000	2,931,807,000,000	0.60	1,744,756,000,000	2,939,456,000,000	0.59	2,166,496,000,000	3,392,980,000,000	0.64
12	CEKA	538,044,038,690	1,425,964,152,418	0.38	489,592,257,434	1,392,636,444,501	0.35	192,308,466,864	1,168,956,042,706	0.16
13	CINT	72,906,787,680	399,336,626,636	0.18	94,304,081,659	476,577,841,605	0.20	102,703,457,308	491,382,035,136	0.21
14	CPIN	4,498,899,000,000	24,210,615,000,000	0.19	3,762,651,000,000	24,532,331,000,000	0.15	3,521,076,000,000	27,645,118,000,000	0.13
15	CPRO	7,142,888,000,000	7,323,273,000,000	0.98	8,787,597,000,000	7,008,719,000,000	1.25	5,898,097,000,000	6,572,440,000,000	0.90
16	DLTA	185,422,642,000	1,197,797,000,000	0.15	196,197,372,000	1,340,843,000,000	0.15	239,353,000,000	1,523,517,000,000	0.16
17	DVLA	451,785,946,000	1,531,365,558,000	0.30	524,586,078,000	1,640,886,147,000	0.32	482,559,876,000	1,682,821,739,000	0.29
18	EKAD	110,503,822,983	702,508,630,708	0.16	133,949,920,707	796,767,646,172	0.17	128,684,953,153	853,267,454,400	0.15
19	ETWA	1,151,833,904,006	1,158,935,571,034	0.99	1,235,873,364,700	1,114,568,571,897	1.11	1,349,487,510,140	1,090,658,578,996	1.24
20	HMSE	8,333,263,000,000	42,508,277,000,000	0.20	9,028,078,000,000	43,141,063,000,000	0.21	11,244,167,000,000	46,602,420,000,000	0.24
21	ICBP	10,401,125,000,000	28,901,948,000,000	0.36	11,295,184,000,000	31,619,514,000,000	0.36	11,660,003,000,000	34,367,153,000,000	0.34
22	IGAR	65,716,637,766	439,465,673,296	0.15	71,075,842,431	513,022,591,574	0.14	87,283,567,361	570,197,810,698	0.15
23	IMAS	18,923,523,905,726	25,633,342,258,679	0.74	22,094,058,955,142	31,375,311,299,854	0.70	30,632,253,308,636	40,955,996,273,862	0.75
24	IMPC	1,050,386,739,011	2,276,031,922,082	0.46	1,005,656,523,820	2,294,677,493,483	0.44	997,975,486,781	2,370,198,817,803	0.42

25	INAF	805,876,240,489	1,381,633,321,120	0.58	1,003,464,884,586	1,529,874,782,290	0.66	945,703,748,717	1,442,350,608,575	0.66
26	INAI	1,081,015,810,782	1,399,032,413,455	0.77	936,511,874,370	1,213,916,545,120	0.77	1,096,799,666,849	1,400,683,598,096	0.78
27	INCI	26,524,918,593	269,351,381,344	0.10	35,408,565,186	303,788,390,330	0.12	71,410,278,158	391,362,697,956	0.18
28	INDF	38,233,092,000,000	82,174,515,000,000	0.47	41,182,764,000,000	87,939,488,000,000	0.47	46,620,996,000,000	96,537,796,000,000	0.48
29	INDS	409,208,624,907	2,477,272,502,538	0.17	289,798,419,319	2,434,617,337,849	0.12	288,105,732,114	2,482,337,567,967	0.12
30	INTP	4,011,877,000,000	30,150,580,000,000	0.13	4,307,169,000,000	28,863,676,000,000	0.15	4,566,973,000,000	27,788,562,000,000	0.16
31	JECC	1,116,872,234,000	1,587,210,576,000	0.70	1,380,623,870,000	1,927,985,352,000	0.72	1,472,379,829,000	2,081,620,993,000	0.71
32	JKSW	714,935,414,562	273,181,586,009	2.62	698,066,277,185	252,294,581,992	2.77	684,990,848,727	190,631,006,514	3.59
33	JPPFA	9,878,062,000,000	19,251,026,000,000	0.51	11,293,242,000,000	21,088,870,000,000	0.54	12,823,219,000,000	23,038,028,000,000	0.56
34	KAEL	2,341,155,131,870	4,612,562,541,064	0.51	3,523,628,217,406	6,096,148,972,534	0.58	6,103,967,587,830	9,460,427,317,681	0.65
35	KBLI	550,076,575,595	1,871,422,416,044	0.29	1,227,014,231,702	3,013,760,616,985	0.41	1,213,840,888,147	3,244,821,647,076	0.37
36	KBLM	318,438,089,853	639,091,368,917	0.50	443,770,270,269	1,235,198,847,468	0.36	476,887,194,322	1,298,358,478,375	0.37
37	KBRI	844,568,778,363	1,263,726,833,318	0.67	878,173,162,999	1,171,234,610,856	0.75	889,238,993,546	1,058,927,511,760	0.84
38	KICI	50,799,380,910	139,809,135,385	0.36	57,921,570,888	149,420,009,884	0.39	59,439,145,864	154,088,747,766	0.39
39	KLBI	2,762,162,069,572	15,226,009,210,657	0.18	2,722,207,633,646	16,616,239,416,335	0.16	2,851,611,349,015	18,146,206,145,369	0.16
40	KRAH	420,562,086,151	598,711,565,464	0.70	983,952,216,624	645,953,214,546	1.52	983,692,189,838	606,055,631,089	1.62
41	LMSH	45,511,700,128	162,828,169,250	0.28	31,541,423,763	161,163,426,840	0.20	27,335,071,863	160,027,280,153	0.17
42	MAIN	2,082,189,069,000	3,826,862,840,000	0.54	2,371,092,779,000	4,072,245,477,000	0.58	2,344,198,361,000	4,335,844,455,000	0.54
43	MBTO	269,032,270,377	709,959,168,088	0.18	367,927,139,244	780,669,761,787	0.19	347,517,123,452	648,016,880,325	0.21
44	MLBI	1,454,998,000,000	2,275,038,000,000	0.38	1,445,173,000,000	2,510,078,000,000	0.47	1,721,965,000,000	2,889,501,000,000	0.54
45	MLIA	6,110,478,983,000	7,723,578,677,000	0.64	3,432,390,525,000	5,186,685,608,000	0.58	3,022,358,125,000	5,263,726,099,000	0.60
46	PICO	372,723,897,214	638,566,761,462	0.79	440,013,937,282	723,062,823,329	0.66	553,371,264,957	852,932,442,585	0.57
47	PSDN	373,511,385,025	653,796,725,408	0.57	391,494,545,680	691,014,455,523	0.57	454,760,270,996	697,657,400,651	0.65
48	RICY	876,184,855,001	1,288,683,925,066	2.64	944,179,416,586	1,374,444,788,282	0.69	1,094,692,568,786	1,539,602,054,832	0.71
49	RMBA	4,029,576,000,000	13,470,943,000,000	0.58	5,159,928,000,000	14,083,598,000,000	0.61	6,513,618,000,000	14,879,589,000,000	0.65
50	ROTI	1,476,889,086,692	2,919,640,858,718	0.57	1,739,467,993,982	4,559,573,709,411	0.57	1,476,909,260,772	4,393,810,380,883	0.65
51	SCCO	1,229,514,818,362	2,449,935,491,586	0.68	1,286,017,105,712	4,014,244,589,706	0.69	1,254,447,340,790	4,165,199,470,057	0.71
52	SIDO	229,729,000,000	2,987,614,000,000	0.89	262,333,000,000	3,158,198,000,000	0.08	435,014,000,000	3,337,628,000,000	0.13
53	SIPD	1,421,380,421,256	2,567,211,193,259	0.30	1,448,387,000,000	2,239,699,000,000	0.37	1,347,391,000,000	2,187,879,000,000	0.44

54	SKBM	633,267,725,358	1,001,657,012,004	0.63	599,790,014,646	1,623,027,475,045	0.37	730,789,419,438	1,771,365,972,009	0.41
55	SMGR	13,652,504,525,000	44,226,895,982,000	0.51	19,022,617,574,000	49,068,650,213,000	0.38	18,419,594,705,000	51,155,890,227,000	0.34
56	SMSM	674,685,000,000	2,254,740,000,000	0.30	615,157,000,000	2,443,341,000,000	0.25	650,926,000,000	2,801,203,000,000	0.23
57	SPMA	1,047,296,887,831	2,158,852,415,950	0.50	980,123,282,608	2,175,660,855,114	0.32	1,013,266,115,558	2,282,845,632,924	0.30
58	SRSN	315,096,071,000	717,149,704,000	0.08	237,220,555,000	652,726,454,000	0.08	208,989,195,000	686,777,211,000	0.13
59	SSTM	407,944,491,993	670,963,993,715	0.55	393,177,629,585	605,643,301,307	0.65	346,923,856,267	562,174,180,897	0.62
60	STAR	200,161,402,637	690,187,353,961	0.63	124,422,750,504	614,705,038,056	0.37	124,601,429,706	615,956,006,710	0.41
61	TBLA	9,176,209,000,000	12,596,824,000,000	0.49	10,097,571,000,000	14,354,225,000,000	0.73	11,556,300,000,000	16,339,916,000,000	0.71
62	TCD	401,942,530,776	2,185,101,038,101	0.18	503,480,853,006	2,361,807,189,430	0.21	472,680,346,662	2,445,143,511,801	0.19
63	TIRT	689,189,375,810	815,997,477,795	0.31	735,476,711,731	859,299,056,455	0.39	835,881,014,674	923,366,433,799	0.36
64	TOFO	1,057,566,418,720	2,581,440,938,262	0.30	1,132,699,218,954	2,826,490,815,501	0.25	967,642,637,307	2,897,119,790,044	0.23
65	TRIS	293,073,984,034	639,701,164,511	0.49	188,736,733,204	544,968,319,987	0.45	276,789,437,347	633,014,281,325	0.44
66	TRST	1,358,241,040,272	3,290,596,224,286	0.44	1,357,336,438,524	3,332,905,936,010	0.36	2,047,516,971,004	4,284,901,587,126	0.30
67	TSPC	1,950,534,206,746	6,585,807,349,438	0.61	2,352,891,899,876	7,434,900,309,021	0.65	2,437,126,989,832	7,869,975,060,326	0.62
68	ULTJ	749,967,000,000	4,239,200,000,000	0.18	978,185,000,000	5,186,940,000,000	0.19	783,915,000,000	5,555,871,000,000	0.14
69	UNIT	188,891,359,540	432,913,180,372	0.44	181,126,294,572	426,384,622,878	0.42	173,753,567,090	419,701,649,147	0.41
70	UNVR	12,041,437,000,000	16,745,695,000,000	0.29	13,733,025,000,000	18,906,413,000,000	0.20	11,944,837,000,000	19,522,970,000,000	0.20
71	WIIM	362,540,740,471	1,353,634,132,275	0.73	247,620,731,930	1,225,712,093,041	0.70	250,337,111,893	1,255,573,914,558	0.71

1. Ditanya: meringkas atau ringkaslah isi dari artikel tersebut!
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 3. Ditanya: ringkaslah isi dari artikel tersebut!
 4. Ditanya: ringkaslah isi dari artikel tersebut!
 5. Ditanya: ringkaslah isi dari artikel tersebut!
 6. Ditanya: ringkaslah isi dari artikel tersebut!
 7. Ditanya: ringkaslah isi dari artikel tersebut!
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 9. Ditanya: ringkaslah isi dari artikel tersebut!
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Lampiran 6 Data dan Perhitungan Komite Audit

No	Kode	Σ ANGGOTA KOMITE AUDIT		
		2016	2017	2018
1	AMFG	3	3	3
2	AKPI	2	2	2
3	ALMI	4	4	4
4	APLI	3	3	3
5	ARNA	2	2	2
6	ASII	3	3	3
7	AUTO	2	2	2
8	BAJA	3	3	3
9	BATA	1	1	1
10	BIMA	2	2	2
11	BUDI	3	3	3
12	CEKA	3	3	3
13	CINT	2	2	2
14	CPIN	2	2	2
15	CPRO	2	2	2
16	DLTA	3	3	3
17	DVLA	3	3	3
18	EKAD	2	2	2
19	ETWA	2	2	2
20	HMSP	3	3	3
21	ICBP	1	1	1
22	IGAR	3	3	3
23	IMAS	3	3	3
24	IMPC	3	3	3
25	INAF	3	3	3
26	INAI	3	3	3
27	INCI	3	3	3
28	INDF	2	2	2
29	INDS	1	1	1
30	INTP	2	2	2
31	JECC	3	3	3
32	JKSW	2	2	2
33	JPFA	3	3	3
34	KAEF	3	3	3
35	KBLI	2	2	2
36	KBLM	3	3	3
37	KBRI	3	3	3
38	KICI	2	2	2

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39	KLBF	3	3	3
40	KRAH	2	2	2
41	LMSH	3	3	3
42	MAIN	2	2	2
43	MBTO	1	1	1
44	MLBI	2	2	2
45	MLIA	3	3	3
46	PICO	2	2	2
47	PSDN	3	3	3
48	RICY	3	3	3
49	RMBA	2	2	2
50	ROTI	3	3	3
51	SCCO	1	1	1
52	SIDO	2	2	2
53	SIPD	2	2	2
54	SKBM	2	2	2
55	SMGR	3	3	3
56	SMSM	3	3	3
57	SPMA	3	3	3
58	SRSN	3	3	3
59	SSTM	1	1	1
60	STAR	3	3	3
61	TBLA	3	3	3
62	TCID	3	3	3
63	TIRT	3	3	3
64	TOTO	3	3	3
65	TRIS	2	2	2
66	TRST	3	3	3
67	TSPC	3	3	3
68	ULTJ	3	3	3
69	UNIT	3	3	3
70	UNVR	3	3	3
71	WIIM	3	3	3

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Lampiran 7 data dan Perhitungan Proporsi Komisaris Independen

No	Kode	Komisaris Independen	Jumlah Komisaris	PKI	Komisaris Independen	Jumlah Komisaris	PKI	Komisaris Independen	Jumlah Komisaris	PKI
		2016			2017			2018		
1	AMEG		6	0.33	2	6	0.33	2	6	0.33
2	AKPI		6	0.33	2	6	0.33	2	6	0.33
3	ALMI		4	0.50	2	4	0.50	2	4	0.50
4	APLI		3	0.33	1	3	0.33	1	3	0.33
5	ARNA		4	0.25	1	4	0.25	1	3	0.33
6	ASII		6	0.17	1	6	0.17	1	6	0.17
7	AUTO		9	0.33	3	9	0.33	3	9	0.33
8	BAJA		3	0.33	1	3	0.33	1	3	0.33
9	BATA		4	0.50	2	4	0.50	2	4	0.50
10	BIMA		3	0.67	2	3	0.67	2	3	0.67
11	BUDI		3	1.00	3	3	1.00	3	3	1.00
12	CEKA		4	0.50	2	4	0.50	2	4	0.50
13	CINT		2	0.50	1	2	0.50	1	2	0.50
14	CPIN		3	0.33	1	3	0.33	1	3	0.33
15	CPRO		4	0.50	2	4	0.50	2	4	0.50
16	DLTA		4	0.50	2	4	0.50	2	4	0.50
17	DVLA		7	0.43	3	7	0.43	3	7	0.43
18	EKAD		2	0.50	1	2	0.50	1	2	0.50
19	ETWA		4	0.50	2	4	0.50	2	4	0.50
20	HMSP		5	0.40	2	5	0.40	2	5	0.40
21	ICBP		6	0.33	2	6	0.33	2	6	0.33
22	IGAR	1	4	0.25	1	4	0.25	1	4	0.25
23	IMAS	3	7	0.43	3	7	0.43	3	7	0.43
24	IMPC	1	3	0.33	1	3	0.33	1	3	0.33

54	SKBM	1	3	0.33	1	3	0.33	1	3	0.33
55	SMGR	2	7	0.50	2	7	0.50	2	7	0.50
56	SMSM	3	3	0.33	1	3	0.33	1	3	0.33
57	SPMA	5	5	0.33	3	5	0.33	3	5	0.33
58	SRSN	3	8	0.33	3	8	0.33	3	8	0.33
59	SSTM	5	5	0.33	2	5	0.33	2	5	0.33
60	STAR	2	2	0.33	1	2	0.33	1	2	0.33
61	TBLA	3	3	0.33	1	3	0.33	1	3	0.33
62	TCID	6	6	0.50	3	6	0.50	3	6	0.50
63	TIRT	2	2	0.29	1	2	0.29	1	3	0.29
64	TOTO	5	5	0.33	2	5	0.33	2	5	0.33
65	TRIS	3	3	0.60	1	3	0.60	1	3	0.60
66	TRST	4	4	0.38	2	4	0.38	1	3	0.38
67	TSPC	6	6	0.40	3	6	0.40	3	6	0.40
68	ULTI	3	3	0.33	1	3	0.33	1	3	0.33
69	UNIT	2	2	0.50	1	2	0.50	1	2	0.50
70	UNVR	4	5	0.50	4	5	0.50	4	5	0.50
71	WIIM	3	3	0.33	1	3	0.33	1	3	0.33

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 b. Berapa kali telah diterbitkan, kepenulisan, kepenelitian, kepenyusunan yang wajar (BIKKG).
 c. Apakah terdapat hak cipta dilindungi undang-undang.

Lampiran 8 Data dan Perhitungan Kepemilikan Institusional

No	Kode	Saham Institusi	Saham Beredar	Kepemilikan Institusional	Saham Institusi	Saham Beredar	Kepemilikan Institusional	Saham Institusi	Saham Beredar	Kepemilikan Institusional
		2016			2017			2018		
1	AMFG	368,117,700	434,000,000	84.82	365,827,645	434,000,000	84.29	354,509,459	434,000,000	81.68
2	AKPI	398,748,353	612,248,000	65.13	477,478,323	612,248,000	77.99	476,175,852	612,248,000	77.77
3	ALMI	471,142,566	616,000,000	76.48	471,142,566	616,000,000	76.48	471,142,566	616,000,000	76.48
4	APLI	801,304,000	1,362,671,400	58.80	801,304,000	1,362,671,400	58.80	801,304,000	1,362,671,400	58.80
5	ARNA	1,025,450,000	7,341,430,976	13.97	2,867,837,187	7,341,430,976	39.06	2,513,812,418	7,341,430,976	34.24
6	ASII	37,272,074,792	40,484,000,000	92.07	36,253,864,521	40,484,000,000	89.55	35,847,794,380	40,484,000,000	88.55
7	AUTO	3,855,786,337	4,819,733,000	80.00	3,855,786,337	4,819,733,000	80.00	3,855,786,337	4,819,733,000	80.00
8	BAIA	0	1,800,000,000	0.00	0	1,800,000,000	0.00	0	1,800,000,000	0.00
9	BATA	1,132,413,500	1,300,000,000	87.11	1,132,413,500	1,300,000,000	87.11	1,132,413,500	1,300,000,000	87.11
10	BIMA	556,068,734	608,175,716	91.43	562,532,716	608,175,716	92.50	526,475,716	608,175,716	86.57
11	BUDI	2,402,593,996	4,498,997,362	53.40	2,402,593,996	4,498,997,362	53.40	2,402,593,996	4,498,997,362	53.40
12	CEKA	517,771,000	595,000,000	87.02	517,771,000	595,000,000	87.02	517,771,000	595,000,000	87.02
13	CINT	468,027,000	684,250,000	68.40	468,027,000	684,250,000	68.40	468,027,000	684,250,000	68.40
14	CPIN	9,106,385,410	16,398,000,000	55.53	9,106,385,410	16,398,000,000	55.53	9,106,444,910	16,398,000,000	55.53
15	CPRO	27,301,557,660	40,470,734,746	67.46	27,301,557,660	40,470,734,746	67.46	217,392,454	59,572,382,787	0.36
16	DLTA	564,911,500	800,659,050	70.56	564,911,500	800,659,050	70.56	563,537,650	800,659,050	70.38
17	DVLA	1,031,800,912	1,115,925,300	92.46	1,031,800,912	1,119,979,000	92.13	1,031,800,912	1,120,000,000	92.13
18	EKAD	533,289,620	698,775,000	76.32	564,834,295	698,775,000	80.83	574,412,945	698,775,000	82.20
19	ETWA	410,853,700	968,297,000	42.43	410,853,700	968,297,000	42.43	410,853,700	968,297,000	42.43
20	HMSF	115,730,847,065	116,318,076,900	99.50	115,012,225,282	116,318,076,900	98.88	114,938,701,302	116,318,076,900	98.81
21	ICBP	11,606,392,291	11,661,908,000	99.52	11,606,392,291	11,661,908,000	99.52	11,606,392,291	11,661,908,000	99.52
22	IGAR	824,612,420	972,204,500	84.82	824,612,420	972,204,500	84.82	824,612,420	972,204,500	84.82
23	IMAS	2,498,177,224	2,786,278,412	89.66	2,498,177,224	2,786,278,412	89.66	2,498,177,224	2,786,278,412	89.66
24	IMPC	3,256,380,000	4,833,500,000	67.37	4,459,797,154	4,833,500,000	92.27	4,317,042,954	4,833,500,000	89.32

25	INAF	1,144,781,468	1,188,368,500	96.33	1,144,781,468	1,188,368,500	96.33	1,144,781,468	1,188,368,500	96.33
26	INAI	494,081,280	633,600,000	77.98	460,050,900	633,600,000	72.61	396,622,200	633,600,000	62.60
27	INCI	3,824,095	181,035,556	2.11	3,973,695	181,035,556	2.19	3,825,643	196,121,237	1.95
28	INDF	8,662,768,785	8,780,426,500	98.66	8,622,378,823	8,780,426,500	98.20	4,294,328,217	8,780,426,500	48.91
29	INDS	578,210,207	656,249,710	88.11	578,210,207	656,249,710	88.11	578,210,207	656,249,710	88.11
30	INTP	1,877,480,863	3,681,231,699	51.00	1,877,480,863	3,681,231,699	51.00	1,877,480,863	3,681,231,699	51.00
31	JECC	136,306,800	151,200,000	90.15	136,306,800	151,200,000	90.15	136,306,000	151,200,000	90.15
32	JKSW	90,847,000	150,000,000	60.56	90,847,000	150,000,000	60.56	90,847,000	150,000,000	60.56
33	JPPFA	1,186,031,335	11,410,522,910	62.98	5,819,366,684	11,410,522,910	51.00	965,547,952	11,726,575,201	8.23
34	KAEL	85,394,556	553,950,000	15.42	85,394,556	553,950,000	15.42	85,394,556	553,950,000	15.42
35	KBLI	2,345,034,899	4,007,235,107	58.52	2,524,018,303	4,007,235,107	62.99	2,524,018,303	4,007,235,107	62.99
36	KBLM	196,977,800	1,120,000,000	17.59	196,977,800	1,120,000,000	17.59	916,977,800	1,120,000,000	81.87
37	KBRI	5,595,069,253	8,687,995,734	64.40	5,595,069,253	8,687,995,734	64.40	5,595,069,253	8,687,995,734	64.40
38	KICI	207,054,280	276,000,000	75.02	207,054,280	276,000,000	75.02	207,054,280	276,000,000	75.02
39	KLBI	26,488,713,385	46,875,122,110	56.51	26,614,076,385	46,875,122,110	56.78	26,702,656,085	46,875,122,110	56.97
40	KRAH	898,225,000	971,190,000	92.49	898,225,000	971,190,000	92.49	807,550,000	971,190,000	83.15
41	LMSH	30,927,000	96,000,000	32.22	30,927,000	96,000,000	32.22	30,927,000	96,000,000	32.22
42	MAIN	25,642,863	44,775,000	57.27	25,628,863	44,775,000	57.24	25,628,863	44,775,000	57.24
43	MBTO	724,928,500	1,070,000,000	98.24	724,928,500	1,070,000,000	98.24	724,928,500	1,070,000,000	98.24
44	MLBI	2,066,383,500	2,107,000,000	67.75	2,066,383,500	2,107,000,000	67.75	2,071,573,800	2,107,000,000	67.75
45	MLIA	889,685,722	1,271,994,200	98.07	889,685,772	1,271,994,200	98.07	889,685,772	1,271,994,200	98.32
46	PICO	534,338,000	568,375,000	69.94	534,338,000	568,375,000	69.94	534,338,000	568,375,000	69.94
47	PSDN	1,059,527,210	1,440,000,000	73.58	1,059,527,210	1,440,000,000	73.58	2,059,527,210	1,440,000,000	143.02
48	RICY	308,287,600	641,717,510	48.04	308,287,600	641,717,510	48.04	308,287,600	641,717,510	48.04
49	RMBA	33,662,737,802	36,401,136,250	94.01	33,662,737,802	36,401,136,250	94.01	33,662,737,802	36,401,136,250	94.01
50	ROTI	4,348,028,207	6,186,488,888	73.58	4,348,028,207	6,186,488,888	73.58	4,348,028,207	6,186,488,888	143.02
51	SCCO	164,225,292	205,590,000	48.04	146,282,240	205,590,000	48.04	172,483,046	205,590,000	48.04
52	SIDO	12,150,000,000	16,000,000,000	87.95	12,150,000,000	16,000,000,000	87.95	12,150,000,000	16,000,000,000	87.95
53	SIPD	1,127,792,465	1,339,102,579	92.48	1,127,792,465	1,339,102,579	92.48	1,127,792,465	1,339,102,579	92.48

54	SKBM	1,323,097,448	1,726,003,217	76.66	1,323,097,448	1,726,003,217	76.66	1,323,097,448	1,726,003,217	76.66
55	SMGR	3,025,406	5,931,520	70.28	3,025,406	5,931,520	70.28	3,025,406	5,931,520	70.28
56	SMSM	4,821,424,237	5,758,675,440	83.72	4,818,409,480	5,758,675,440	83.67	4,818,097,448	5,758,675,440	83.67
57	SPMA	1,599,461,473	2,114,570,958	79.88	1,599,461,473	2,114,570,958	71.15	1,599,461,473	2,114,570,958	83.90
58	SRSN	1,974,198,800	6,020,000,000	75.94	2,246,122,194	6,020,000,000	75.94	1,974,198,800	6,020,000,000	75.94
59	SSTM	480,000,000	1,170,909,181	84.22	480,000,000	1,170,909,181	84.22	480,000,000	1,170,909,181	84.22
60	STAR	2,312,925,000	4,800,000,602	76.66	4,201,042,600	4,800,000,602	76.66	4,201,042,600	4,800,000,602	76.66
61	TBLA	2,737,770,010	5,342,098,939	89.47	2,903,126,492	5,342,098,939	54.34	2,952,176,492	5,342,098,939	55.26
62	TCD	173,487,213	201,066,667	86.28	173,487,213	201,066,667	86.28	173,479,646	201,066,667	86.28
63	TIRT	788,678,418	1,011,774,750	51.01	788,678,418	1,011,744,750	#DIV/0!	788,678,418	1,011,774,750	51.01
64	TOFO	9,531,686,400	10,320,000,000	83.72	9,531,686,400	10,320,000,000	83.67	9,531,686,400	10,320,000,000	83.67
65	TRIS	700,000,000	1,045,531,525	75.64	942,305,228	1,047,587,802	75.64	939,507,805	1,047,587,802	75.64
66	TRST	1,591,864,325	2,808,000,000	32.79	1,622,167,825	2,808,000,000	37.31	1,622,167,825	2,808,000,000	32.79
67	TSPC	3,528,839,418	4,500,000,000	40.99	3,551,607,218	4,500,000,000	40.99	3,835,523,318	4,500,000,000	40.99
68	ULTJ	4,258,630,421	11,553,528,000	36.86	4,258,630,421	11,553,528,000	36.86	4,193,930,664	11,553,528,000	36.30
69	UNIT	41,323,425	75,422,200	54.79	22,173,175	75,422,200	29.40	22,173,175	75,422,200	29.40
70	UNVR	7,545,510,194	7,630,000,000	48.19	7,555,844,685	7,630,000,000	87.52	7,542,378,464	7,630,000,000	87.52
71	WIIM	108,000,000	1,407,935,117	51.25	108,000,000	1,407,935,117	54.34	116,000,000	1,407,935,117	55.26

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 c. Atau untuk kegunaan lain yang tidak merugikan hak cipta orang lain.

LAMPIRAN SPSS

Lampiran 1

Hasil Output Uji Pooling

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.
	B	Std. Error	Beta		
(Constant)	.209	.085		2.469	.015
FCF	.045	.039	.180	1.140	.257
LEV	.000	.012	-.004	-.024	.981
KA	.005	.008	.092	.534	.594
PKI	.018	.035	.079	.504	.615
KI	5.440E-5	.000	.042	.286	.775
SIZE	-.007	.003	-.391	-2.281	.024
D1	-.149	.119	-2.363	-1.254	.212
D2	-.015	.119	-.237	-.125	.901
FCF_D1	-.092	.054	-.268	-1.726	.087
LEV_D1	-.009	.016	-.110	-.571	.569
KA_D1	-.004	.012	-.183	-.358	.721
PKI_D1	.042	.050	.301	.838	.403
KI_D1	-5.031E-5	.000	-.059	-.180	.858
SIZE_D1	.006	.004	2.486	1.252	.213
FCF_D2	.010	.055	.029	.191	.849
LEV_D2	-.006	.018	-.061	-.317	.751
KA_D2	.005	.012	.196	.388	.698
PKI_D2	.001	.050	.008	.022	.982
KI_D2	-1.619E-6	.000	-.002	-.006	.995
SIZE_D2	.000	.004	.138	.070	.944

a. Dependent Variable: DA

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Lampiran 2

Hasil Output Uji Normalitas

Tests of Normality

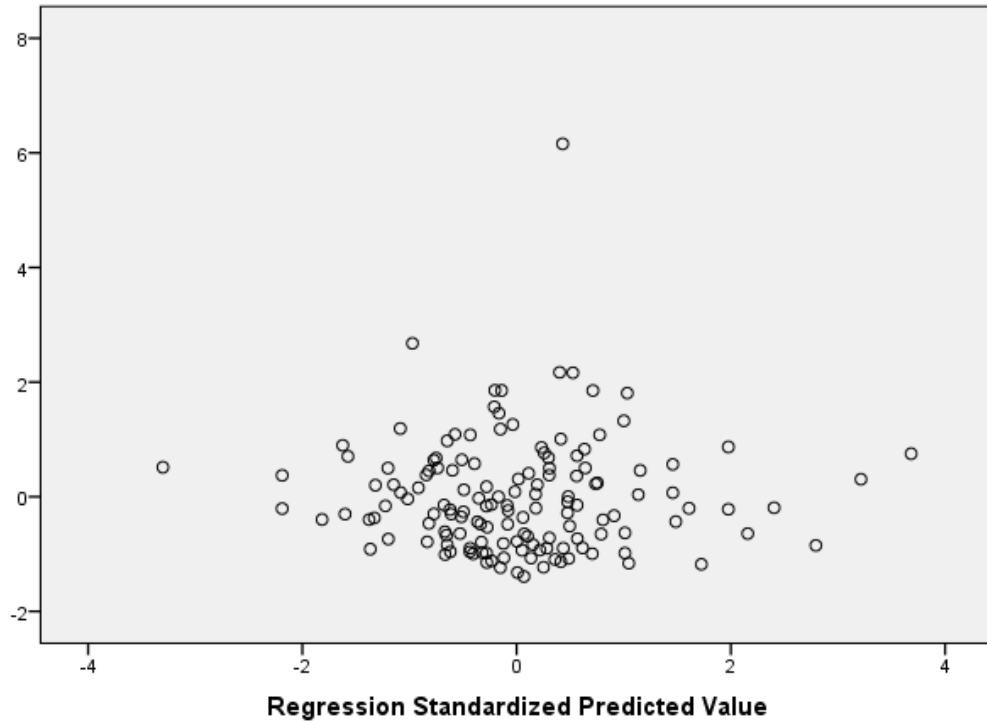
	Kolmogorov-Smirnov ^a			Shapiro-Wilk		
	Statistic	df	Sig.	Statistic	df	Sig.
Unstandardized Residual	.116	144	.000070	.854	144	.000070

Lampiran 3

Hasil Output Uji Heteroskedastisitas

Scatterplot

Dependent Variable: DA



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Lampiran 4 Hasil Output Uji Multikolinieritas, Analisis Linier Berganda, dan Uji t

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Collinearity Statistics	
	B	Std. Error	Beta			Tolerance	VIF
(Constant)	.155	.048		3.249	.001		
FCF	.013	.022	.051	.580	.563	.872	1.146
LEV	-.007	.007	-.092	-.993	.322	.769	1.300
KA	.004	.005	.084	.869	.386	.712	1.405
PKI	.034	.020	.150	1.682	.095	.829	1.206
KI	.0000513	.000	.039	.455	.650	.891	1.122
SIZE	-.005	.002	-.283	-2.875	.005	.685	1.459

a. Dependent Variable: DA

Lampiran 5 Hasil Output Uji Autokorelasi

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.302 ^a	.091	.051	.029006439594 675	2.047

a. Predictors: (Constant), SIZE, KI, PKI, FCF, LEV, KA

b. Dependent Variable: DA

Lampiran 6 Hasil Output Uji F

ANOVA^a

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Model	Sum of Squares	df	Mean Square	F	Sig.
Regression	.012	6	.002	2.284	.039 ^b
Residual	.115	137	.001		
Total	.127	143			

a. Dependent Variable: DA

Lampiran 7 Hasil Output Uji Statistik Deskriptif

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
DA	144	.000694372000	.217503137000	.03750118102083	.029777805904259
FCF	144	-.098594978000	.502218121000	.10582249419444	.120104409942074
LEV	144	.068657513000	2.676351000000	.49676008143750	.408826197536081
KA	144	1.000000000000	4.000000000000	2.60416666666667	.605554129864378
PKI	144	.166667000000	1.000000000000	.42461958101389	.132833344975350
KI	144	.000000000000	99.523957000000	69.42752822000000	22.787987761828425
SIZE	144	25.215573310000	33.473727500000	28.36336954256945	1.657781520453565
Valid N (listwise)	144				

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Pertandatangan di bawah ini

Angela Damayanti Sanjaya

Akuntansi

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2. Apabila dikemudian hari timbul masalah dengan keabsahan data dan keaslian/originalitas karya akhir adalah di luar tanggung jawab Institut Bisnis Dan Informatika Kwik Kian Gie dan saya bersedia menanggung segala resiko sanksi yang dikeluarkan Institut Bisnis Dan Informatika Kwik Kian Gie dan gugatan yang oleh pihak lain yang merasa dirugikan

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di buat pada tanggal 13 Januari 2020

yang membuat pernyataan


Angela Damayanti Sanjaya

(Nama Lengkap)

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