

LAMPIRAN 1
DATA SAMPEL

LAMPIRAN 1 : Daftar Sampel Penelitian Perusahaan Manufaktur yang terdaftar di Bursa Efek Indonesia Tahun 2017

No	Kode Saham	Tahun Berdiri	Nama Perusahaan
1	SMCB	1971	PT. Holcim Indonesia Tbk.
2	INTP	1985	PT. Indocement Tunggul Prakarsa Tbk.
3	SMGR	1953	PT. Semen Gresik (Persero) Tbk.
4	ARNA	1993	PT. Arwana Citramulia Tbk.
5	AMFG	1971	PT. Asahimas Flat Glass Tbk.
6	TOTO	1977	PT. Surya Toto Indonesia Tbk
7	ALMI	1978	PT. Alumindo Light Metal Industry Tbk.
8	BTON	1995	PT. Betonjaya Manunggal Tbk.
9	GDST	1989	PT. Gunawan Dianjaya Steel Tbk.
10	INAI	1971	PT. Indal Aluminium Industry Tbk.
11	JPRS	1973	PT. Jaya Pari Steel Tbk
12	LION	1972	PT. Lion Metal Works Tbk.
13	LMSH	1982	PT. Lion Mesh Prima Tbk.
14	PICO	1983	PT. Pelangi Indah Canindo Tbk.
15	EKAD	1981	PT. Ekadharma International Tbk.
16	SRSN	1982	PT. Indo Acidatama Tbk.
17	APLI	1992	PT. Asiaplast Industries Tbk.
18	TRST	1979	PT. Trias Sentosa Tbk.
19	YPAS	1995	PT. Yanaprima Hastapersada Tbk.
20	CPIN	1972	PT. Charoen Pokphand Indonesia Tbk.
21	JPFA	1971	PT. JAPFA Comfeed Indonesia Tbk.
22	MAIN	1997	PT. Malindo Feedmill Tbk.
23	SIPD	1985	PT. Sierad Produce Tbk.
24	SPMA	1976	PT. Suparma Tbk.
25	ASII	1957	PT. Astra International Tbk.
26	AUTO	1991	PT. Astra Otoparts Tbk.
27	GJTL	1951	PT. Gajah Tunggul Tbk.
28	IMAS	1987	PT. Indomobil Sukses Internasional Tbk.
29	INDS	1978	PT. Indospring Tbk.
30	LPIN	1982	PT. Multi Prima Sejahtera Tbk.
31	NIPS	1975	PT. Nipress Tbk.
32	PRAS	1984	PT. Prima Alloy Steel Universal Tbk
33	SMSM	1976	PT. Selamat Sempurna Tbk.

No	Kode Saham	Tahun Berdiri	Nama Perusahaan
34	BATA	1931	PT. Sepatu Bata Tbk.
35	KBLM	1979	PT. Kabelindo Murni Tbk.
36	KBLI	1972	PT. KMI Wire and Cable Tbk.
37	VOKS	1971	PT. Voksel Electric Tbk.
38	ADES	1985	PT. Akasha Wira International Tbk.
39	DLTA	1970	PT. Delta Djakarta Tbk.
40	ICBP	2009	PT. Indofood CBP Sukses Makmur Tbk.
41	INDF	1990	PT. Indofood Sukses Makmur Tbk
42	MYOR	1977	PT. Mayora Indah Tbk.
43	MLBI	1929	PT. Multi Bintang Indonesia Tbk.
44	PSDN	1974	PT. Prashidha Aneka Niaga Tbk.
45	SKLT	1976	PT. Sekar Laut Tbk.
46	STTP	1987	PT. Siantar TOP Tbk.
47	AISA	1990	PT. Tiga Pilar Sejahtera Food Tbk.
48	ULTJ	1971	PT. Ultra Jaya Milk Tbk
49	GGRM	1958	PT. Gudang Garam Tbk.
50	HMSP	1963	PT. HM Sampoerna Tbk.
51	KLBF	1966	PT. Kalbe Farma Tbk.
52	KAEF	1969	PT. Kimia Farma (Persero) Tbk.
53	TCID	1969	PT. Mandom Indonesia Tbk.
54	UNVR	1933	PT. Unilever Indonesia Tbk.
55	MBTO	1989	PT. Martina Berto Tbk
56	ADES	1967	PT. Ades Waters Indonesia Tbk.
57	ALKA	1967	PT. Alaska Naratama Tbk.
58	BAJA	1993	PT. Sarana Central Bajatama Tbk.
59	BRNA	1989	PT. Berlina Tbk.
60	BUDI	1947	PT. Budi Acid Jaya Tbk.
61	CEKA	1968	PT. Wilmar Cahaya Indonesia Tbk.
62	DAJK	1996	PT. Dwi Aneka Jaya Kemasindo Tbk.
63	DPNS	1982	PT. Duta Pertiwi Nusantara Tbk.
64	DVLA	1976	PT. Darya Varia Laboratoria Tbk.
65	FASW	1987	PT. Fajar Surya Wisesa Tbk.
66	KIAS	1989	PT. Keramik Indonesia Asosiasi Tbk.
67	IGAR	1975	PT. Champion Pasific Indonesia Tbk
68	INAF	1918	PT. Indofarma Tbk.
69	INCI	1981	PT. Intanwijaya Internasional Tbk.
70	JECC	1973	PT. Jembo Cable Company Tbk.
71	KBRI	1979	PT. Kertas Basuki Rachmad Indonesia Tbk.
72	KDSI	1969	PT. Kedaung Setia Industrial Tbk.

LAMPIRAN II : Daftar Data Input Profitabilitas (*Return On Asset*)

Kode Saham	Net Income		Total Aset		ROA	
	2016	2017	2016	2017	2016	2017
SMCB	669.725.000.000	887.663.000.000	653.224.000.000	667.479.000.000	1,025	1,330
INTP	2.017.466.511.000	2.047.218.639.000	1.183.143.132.000	1.015.909.190.000	1,705	2,015
SMGR	749.146.492.000	1.151.605.756.000	85.628.405.000	56.618.855.000	8,749	20,340
ARNA	3.333.329.653.540	2.416.800.368.336	2.189.037.586.057	2.153.030.503.531	1,523	1,123
AMFG	3.665.989.000.000	3.724.075.000.000	2.270.275.000.000	3.504.890.000.000	1,615	1,063
TOTO	260.667.211.707	319.727.703.679	308.620.387.248	314.468.690.130	0,845	1,017
ALMI	1.291.926.384.471	1.511.978.367.218	930.779.475.454	843.216.299.146	1,388	1,793
BTON	11.723.787.000.000	12.088.467.000.000	14.339.110.000.000	14.612.274.000.000	0,818	0,827
GDST	1.251.193.634.272	978.840.639.564	948.682.681.142	982.626.956.424	1,319	0,996
INAI	1.028.850.578.000	999.802.379.000	795.257.974.000	804.742.917.000	1,294	1,242
JPRS	1.278.353.442.000	1.364.849.405.000	1.820.783.911.000	2.088.696.909.000	0,702	0,653
LION	67.679.530.150	62.760.109.860	163.116.245.288	137.290.628.918	0,415	0,457
LMSH	2.378.805.000.000	2.467.553.000.000	3.265.953.000.000	2.931.807.000.000	0,728	0,842
PICO	3.485.733.830.354	4.115.541.761.173	1.485.826.210.015	1.425.964.152.418	2,346	2,886
EKAD	29.920.628.000.000	38.256.857.000.000	14.684.915.000.000	10.204.994.000.000	2,038	3,749
SRSN	1.005.670.547.000	214.971.204.000	1.997.766.867.000	1.525.823.348.000	0,503	0,141
APLI	1.573.137.749.000	1.658.618.899.000	1.038.321.916.000	1.197.796.650.000	1,515	1,385
TRST	118.475.319.120	115.940.303.776	274.483.110.371	296.129.565.784	0,432	0,392
YPAS	1.306.098.136.000	1.451.358.680.000	1.376.278.237.000	1.531.365.558.000	0,949	0,948
CPIN	531.537.606.573	568.638.832.579	189.691.595.500	302.508.630.708	2,802	1,880
JPFA	4.959.998.929.211	5.874.745.032.615	6.993.634.266.969	8.583.223.835.997	0,709	0,684
MAIN	89.069.306.000.000	95.466.657.000.000	38.010.724.000.000	42.508.277.000.000	2,343	2,246
SIPD	31.741.094.000.000	34.466.069.000.000	26.560.624.000.000	28.901.948.000.000	1,195	1,193
SPMA	677.331.846.043	792.794.834.768	383.936.040.590	439.465.673.296	1,764	1,804
ASII	1.621.898.667.657	486.769.208.671	1.533.708.564.241	1.126.524.736.436	1,058	0,432
AUTO	1.384.675.922.166	1.284.510.320.664	1.330.259.296.537	1.339.032.413.455	1,041	0,959
GJTL	136.668.408.270	176.067.561.639	169.546.066.314	179.351.381.344	0,806	0,982
IMAS	1.659.505.639.261	1.637.036.790.119	2.553.928.346.219	2.477.272.502.538	0,650	0,661
INDS	17.798.055.000.000	15.361.894.000.000	27.638.360.000.000	30.150.580.000.000	0,644	0,510
LPIN	1.663.335.876.000	2.037.784.842.000	358.464.081.000	187.210.576.000	4,640	10,885
NIPS	25.022.913.000.000	27.063.310.000.000	7.159.466.000.000	9.251.026.000.000	3,495	2,925
PRAS	143.326.451.256	120.691.469.840	323.265.042.157	341.318.309.863	0,443	0,354
SMSM	2.662.038.531.021	2.812.196.217.447	751.799.840.976	871.422.416.044	3,541	3,227
BATA	967.710.339.797	987.409.109.474	154.385.717.061	339.091.366.917	6,268	2,912
KBLM	241.207.422.568	161.367.353.686	1.455.931.208.462	1.263.726.833.318	0,166	0,128
KBLI	1.713.946.192.967	1.995.337.146.834	1.177.093.668.866	1.142.273.020.550	1,456	1,747
VOKS	800.392.000.000	863.715.000.000	2.124.390.696.519	1.859.670.000.000	0,377	0,464

Kode Saham	Net Income		Totas Asset		ROA	
	2016	2017	2016	2017	2016	2017
ADES	91.734.724.118	99.382.027.031	133.831.888.816	139.809.135.385	0,685	0,711
DLTA	17.887.464.223.321	19.374.230.957.505	13.696.417.381.439	15.226.009.210.657	1,306	1,272
ICBP	389.251.192.409	379.137.149.036	639.330.150.373	685.812.995.987	0,609	0,553
INDF	452.693.585.202	411.945.398.299	793.093.512.600	810.364.824.722	0,571	0,508
MYOR	174.598.965.938	157.855.084.036	133.782.751.041	162.828.169.250	1,305	0,969
MLBI	77.790.171.689	141.746.864.032	324.054.785.283	477.838.306.256	0,240	0,297
PSDN	694.782.752.351	685.443.920.925	648.899.377.240	709.959.168.088	1,071	0,965
SKLT	983.446.471.000	1.034.806.890.000	641.646.818.000	743.934.894.000	1,533	1,391
STTP	2.696.318.000.000	3.263.311.000.000	2.100.853.000.000	2.275.038.000.000	1,283	1,434
AISA	5.713.989.433.000	5.793.737.618.000	7.125.800.277.000	7.723.678.677.000	0,802	0,750
ULTJ	14.818.730.635.847	18.349.959.898.358	11.342.715.686.221	12.922.421.859.142	1,306	1,420
GGRM	699.310.599.565	706.730.705.044	605.788.310.444	638.566.761.462	1,154	1,107
HMSP	884.906.826.184	932.905.806.441	620.398.854.182	653.796.725.408	1,426	1,427
KLBF	1.111.051.293.008	1.221.519.096.811	198.193.867.892	68.683.925.066	5,606	17,785
KAEF	2.174.501.712.899	2.521.920.968.213	2.706.323.637.034	2.919.640.858.718	0,803	0,864
TCID	3.533.081.041.052	3.742.637.722.322	773.144.328.632	949.935.491.586	4,570	3,940
UNVR	7.614.180.845	2.913.150.000	30.080.558.448	32.194.897.678	0,253	0,090
GDST	2.113.148.210.101	2.427.199.231.761	2.246.770.166.899	2.567.211.193.259	0,941	0,945
ADES	745.107.731.208	833.850.372.833	377.110.748.359	568.239.939.951	1,976	1,467
ALKA	1.461.248.284.000	1.522.808.093.000	3.268.667.933.000	4.368.876.996.000	0,447	0,349
BAJA	2.802.924.000.000	2.879.876.000.000	2.220.108.000.000	2.254.740.000.000	1,263	1,277
BRNA	1.621.516.334.166	1.932.435.078.255	2.185.464.365.772	2.158.852.415.950	0,742	0,895
BUDI	514.708.068.000	566.565.662.000	464.027.522.000	479.233.790.000	1,109	1,182
CEKA	531.573.325.000	500.539.668.000	474.073.314.000	317.149.704.000	1,121	1,578
DAJK	258.967.329.940	129.480.611.941	329.020.553.961	690.187.353.961	0,787	0,188
DPNS	2.134.889.854.074	2.526.776.164.168	2.082.096.848.703	2.185.101.038.101	1,025	1,156
DVLA	2.278.673.871.193	2.069.017.634.710	2.439.540.859.205	2.581.440.938.262	0,934	0,801
FASW	859.743.472.895	901.909.489.240	577.786.346.557	639.701.164.511	1,488	1,410
HMSP	2.457.349.444.991	2.249.418.846.803	3.357.359.499.954	3.290.596.224.286	0,732	0,684
IGAR	8.181.481.867.179	9.138.238.993.842	6.284.729.099.203	6.585.807.349.438	1,302	1,388
INAF	4.393.932.684.171	4.685.987.917.355	3.539.995.910.248	4.239.199.641.365	1,241	1,105
INCI	118.260.140.704	104.109.821.503	260.539.382.206	332.913.180.372	0,454	0,313
JECC	36.484.030.000.000	40.053.732.000.000	15.729.945.000.000	16.745.695.000.000	2,319	2,392
KBRI	1.839.419.574.956	1.685.795.530.617	742.700.045.391	853.634.132.275	2,477	1,975
KDSI	277.402.566.627	278.331.887.681	279.189.768.587	280.257.664.992	0,994	0,993

LAMPIRAN 111 : Daftar Data Input Leverage (*Debt of Assets Ratio*)

Kode Saham	Total Hutang		Total Aseet		DAR	
	2016	2017	2016	2017	2016	2017
SMCB	324.855.000.000	383.091.000.000	653.224.000.000	667.479.000.000	0,497	0,574
INTP	1.775.577.239.000	1.495.874.021.000	1.183.143.132.000	1.015.909.190.000	1,501	1,472
SMGR	82.596.104.000	75.514.424.000	85.628.405.000	56.618.855.000	0,965	1,334
ARNA	1.623.926.585.475	1.749.336.161.470	2.189.037.586.057	2.153.030.503.531	0,742	0,812
AMFG	880.052.000.000	1.905.626.000.000	2.270.275.000.000	3.504.890.000.000	0,388	0,544
TOTO	87.059.306.497	67.967.245.679	308.620.387.248	314.468.690.130	0,282	0,216
ALMI	536.050.998.398	595.128.097.887	930.779.475.454	843.216.299.146	0,576	0,706
BTON	4.195.684.000.000	4.075.716.000.000	14.339.110.000.000	14.612.274.000.000	0,293	0,279
GDST	787.055.068.790	247.587.638.000	948.682.681.142	982.626.956.424	0,830	0,252
INAI	248.070.766.000	247.587.638.000	795.257.974.000	804.742.917.000	0,312	0,308
JPRS	992.869.623.000	1.060.343.634.000	1.820.783.911.000	2.088.696.909.000	0,545	0,508
LION	34.011.648.533	33.757.198.849	163.116.245.288	137.290.628.918	0,209	0,246
LMSH	2.160.702.000.000	1.766.825.000.000	3.265.953.000.000	2.931.807.000.000	0,662	0,603
PICO	845.932.695.663	538.044.038.690	1.485.826.210.015	1.425.964.152.418	0,569	0,377
EKAD	12.123.488.000.000	10.047.751.000.000	14.684.915.000.000	10.204.994.000.000	0,826	0,985
SRSN	1.224.872.919.000	1.132.896.039.000	1.997.766.867.000	1.525.823.348.000	0,613	0,742
APLI	188.700.435.000	185.422.642.000	1.038.321.916.000	1.197.796.650.000	0,182	0,155
TRST	33.187.031.327	32.865.162.199	274.483.110.371	296.129.565.784	0,121	0,111
YPAS	402.760.903.000	451.785.946.000	1.376.278.237.000	1.531.365.558.000	0,293	0,295
CPIN	97.730.178.889	110.503.822.983	189.691.595.500	302.508.630.708	0,515	0,365
JPFA	4.548.288.087.745	5.424.781.372.865	6.993.634.266.969	8.583.223.835.997	0,650	0,632
MAIN	5.994.664.000.000	8.333.263.000.000	38.010.724.000.000	42.508.277.000.000	0,158	0,196
SIPD	10.173.713.000.000	10.401.125.000.000	26.560.624.000.000	28.901.948.000.000	0,383	0,360
SPMA	73.471.782.127	65.716.637.766	383.936.040.590	439.465.673.296	0,191	0,150
ASII	940.999.667.498	517.846.149.699	1.533.708.564.241	1.126.524.736.436	0,614	0,460
AUTO	1.090.438.393.880	1.081.015.810.782	1.330.259.296.537	1.339.032.413.455	0,820	0,807
GJTL	15.494.757.317	26.524.918.593	169.546.066.314	179.351.381.344	0,091	0,148
IMAS	634.889.428.231	409.208.624.907	2.553.928.346.219	2.477.272.502.538	0,249	0,165
INDS	3.772.410.000.000	4.011.877.000.000	27.638.360.000.000	30.150.580.000.000	0,136	0,133
LPIN	990.707.822.000	1.116.872.234.000	358.464.081.000	187.210.576.000	2,764	5,966
NIPS	11.049.774.000.000	9.878.052.000.000	7.159.466.000.000	9.251.026.000.000	1,543	1,068
PRAS	30.806.011.707	43.106.380.598	323.265.042.157	341.318.309.863	0,095	0,126
SMSM	524.437.909.934	550.076.575.595	751.799.840.976	871.422.416.044	0,698	0,631
BATA	357.910.337.055	318.436.039.653	154.385.717.061	339.091.366.917	2,318	0,939
KBLM	934.677.601.389	844.568.778.363	1.455.931.208.462	1.263.726.833.318	0,642	0,668
KBLI	798.172.379.792	722.488.734.446	1.177.093.668.866	1.142.273.020.550	0,678	0,633
VOKS	317.492.000.000	339.640.000.000	2.124.390.696.519	1.859.670.000.000	0,149	0,183

Kode Saham	Total Hutang		Total Asset		DAR	
	2016	2017	2016	2017	2016	2017
ADES	40.460.281.468	50.799.380.910	133.831.888.816	139.809.135.385	0,302	0,363
DLTA	2.758.131.396.170	2.762.162.069.572	13.696.417.381.439	15.226.009.210.657	0,201	0,181
ICBP	184.730.654.202	215.209.902.816	639.330.150.373	685.812.995.987	0,289	0,314
INDF	391.881.675.091	402.192.705.158	793.093.512.600	810.364.824.722	0,494	0,496
MYOR	21.341.373.897	45.511.700.128	133.782.751.041	162.828.169.250	0,160	0,280
MLBI	207.564.071.081	426.243.285.867	324.054.785.283	477.838.306.256	0,641	0,892
PSDN	214.685.781.274	269.032.270.377	648.899.377.240	709.959.168.088	0,331	0,379
SKLT	168.103.536.000	161.262.425.000	641.646.818.000	743.934.894.000	0,262	0,217
STTP	1.334.373.000.000	1.454.398.000.000	2.100.853.000.000	2.275.038.000.000	0,635	0,639
AISA	6.010.681.233.000	6.110.478.983.000	7.125.800.277.000	7.723.678.677.000	0,844	0,791
ULTJ	6.148.255.759.034	6.657.165.872.077	11.342.715.686.221	12.922.421.859.142	0,542	0,515
GGRM	358.697.326.131	372.723.897.214	605.788.310.444	638.566.761.462	0,592	0,584
HMSP	296.079.753.266	373.511.385.025	620.398.854.182	653.796.725.408	0,477	0,571
KLBF	798.114.824.380	876.184.855.001	198.193.867.892	68.683.925.066	4,027	12,757
KAEF	1.517.788.685.162	1.476.889.086.692	2.706.323.637.034	2.919.640.858.718	0,561	0,506
TCID	850.791.824.810	1.229.514.818.362	773.144.328.632	949.935.491.586	1,100	1,294
UNVR	11.338.059.067	11.920.344.067	30.080.558.448	32.194.897.678	0,377	0,370
GDST	1.512.527.888.605	1.424.380.421.256	2.246.770.166.899	2.567.211.193.259	0,673	0,555
ADES	225.066.080.248	272.088.644.079	377.110.748.359	568.239.939.951	0,597	0,479
ALKA	319.315.349.000	1.248.119.294.000	3.268.667.933.000	4.368.876.996.000	0,098	0,286
BAJA	779.860.000.000	674.685.000.000	2.220.108.000.000	2.254.740.000.000	0,351	0,299
BRNA	1.390.005.205.106	1.047.296.887.831	2.185.464.365.772	2.158.852.415.950	0,636	0,485
BUDI	109.974.035.000	124.404.091.000	464.027.522.000	479.233.790.000	0,237	0,260
CEKA	233.993.478.000	315.096.071.000	474.073.314.000	317.149.704.000	0,494	0,994
DAJK	239.344.544.398	200.161.402.637	329.020.553.961	690.187.353.961	0,727	0,290
DPNS	367.225.370.670	401.942.530.776	2.082.096.848.703	2.185.101.038.101	0,176	0,184
DVLA	947.997.940.099	1.057.566.418.720	2.439.540.859.205	2.581.440.938.262	0,389	0,410
FASW	293.975.493.771	293.073.984.034	577.786.346.557	639.701.164.511	0,509	0,458
HMSP	1.400.438.809.900	1.358.241.040.272	3.357.359.499.954	3.290.596.224.286	0,417	0,413
IGAR	1.947.588.124.083	1.950.534.206.746	6.284.729.099.203	6.585.807.349.438	0,310	0,296
INAF	742.490.216.326	749.966.146.582	3.539.995.910.248	4.239.199.641.365	0,210	0,177
INCI	217.565.067.467	188.891.359.540	260.539.382.206	332.913.180.372	0,835	0,567
JECC	10.902.585.000.000	12.041.437.000.000	15.729.945.000.000	16.745.695.000.000	0,693	0,719
KBRI	128.790.247.858	138.256.225.581	742.700.045.391	853.634.132.275	0,173	0,162
KDSI	398.991.064.485	362.540.740.471	279.189.768.587	280.257.664.992	1,429	1,294

LAMPIRAN IV : Daftar Data Input Umur Perusahaan (umur perusahaan)

Kode Saham	Tahun Periode Penelitian		Tahun Berdiri		Ukuran Perusahaan	
	2016	2017	1971	1971	45	46
SMCB	2016	2017	1971	1971	45	46
INTP	2016	2017	1985	1985	31	32
SMGR	2016	2017	1953	1953	63	64
ARNA	2016	2017	1993	1993	23	24
AMFG	2016	2017	1971	1971	45	46
TOTO	2016	2017	1977	1977	39	40
ALMI	2016	2017	1978	1978	38	39
BTON	2016	2017	1995	1995	21	22
GDST	2016	2017	1989	1989	27	28
INAI	2016	2017	1971	1971	45	46
JPRS	2016	2017	1973	1973	43	44
LION	2016	2017	1972	1972	44	45
LMSH	2016	2017	1982	1982	34	35
PICO	2016	2017	1983	1983	33	34
EKAD	2016	2017	1981	1981	35	36
SRSN	2016	2017	1982	1982	34	35
APLI	2016	2017	1992	1992	24	25
TRST	2016	2017	1979	1979	37	38
YPAS	2016	2017	1995	1995	21	22
CPIN	2016	2017	1972	1972	44	45
JPFA	2016	2017	1971	1971	45	46
MAIN	2016	2017	1997	1997	19	20
SIPD	2016	2017	1985	1985	31	32
SPMA	2016	2017	1976	1976	40	41
ASII	2016	2017	1957	1957	59	60
AUTO	2016	2017	1991	1991	25	26
GJTL	2016	2017	1951	1951	65	66
IMAS	2016	2017	1987	1987	29	30
INDS	2016	2017	1978	1978	38	39
LPIN	2016	2017	1982	1982	34	35
NIPS	2016	2017	1975	1975	41	42
PRAS	2016	2017	1984	1984	32	33
SMSM	2016	2017	1976	1976	40	41
BATA	2016	2017	1931	1931	85	86
KBLM	2016	2017	1979	1979	37	38
KBLI	2016	2017	1972	1972	44	45
VOKS	2016	2017	1971	1971	45	46
ADES	2016	2017	1985	1985	31	32

Kode Saham	Tahun Periode Penelitian		Tahun Berdiri		Ukuran Perusahaan	
	2016	2017	1970	1970	46	47
DLTA	2016	2017	1970	1970	46	47
ICBP	2016	2017	2009	2009	7	8
INDF	2016	2017	1990	1990	26	27
MYOR	2016	2017	1977	1977	39	40
MLBI	2016	2017	1929	1929	87	88
PSDN	2016	2017	1974	1974	42	43
SKLT	2016	2017	1976	1976	40	41
STTP	2016	2017	1987	1987	29	30
AISA	2016	2017	1990	1990	26	27
ULTJ	2016	2017	1971	1971	45	46
GGRM	2016	2017	1958	1958	58	59
HMSP	2016	2017	1963	1963	53	54
KLBF	2016	2017	1966	1966	50	51
KAEF	2016	2017	1969	1969	47	48
TCID	2016	2017	1969	1969	47	48
UNVR	2016	2017	1933	1933	83	84
GDST	2016	2017	1989	1989	27	28
ADES	2016	2017	1967	1967	49	50
ALKA	2016	2017	1967	1967	49	50
BAJA	2016	2017	1993	1993	23	24
BRNA	2016	2017	1989	1989	27	28
BUDI	2016	2017	1947	1947	69	70
CEKA	2016	2017	1968	1968	48	49
DAJK	2016	2017	1996	1996	20	21
DPNS	2016	2017	1982	1982	34	35
DVLA	2016	2017	1976	1976	40	41
FASW	2016	2017	1987	1987	29	30
HMSP	2016	2017	1989	1989	27	28
IGAR	2016	2017	1975	1975	41	42
INAF	2016	2017	1918	1918	98	99
INCI	2016	2017	1981	1981	35	36
JECC	2016	2017	1973	1973	43	44
KBRI	2016	2017	1979	1979	37	38
KDSI	2016	2017	1969	1969	47	48

LAMPIRAN V : Daftar Data Input Ukuran Perusahaan (LN Total Asset)

Nama Perusahaan	Total Aseet		LN	
	2016	2017	2016	2017
SMCB	653.224.000.000	667.479.000.000	27,205	27,227
INTP	1.183.143.132.000	1.015.909.190.000	27,799	27,647
SMGR	85.628.405.000	56.618.855.000	25,173	24,760
ARNA	2.189.037.586.057	2.153.030.503.531	28,414	28,398
AMFG	2.270.275.000.000	3.504.890.000.000	28,451	28,885
TOTO	308.620.387.248	314.468.690.130	26,455	26,474
ALMI	930.779.475.454	843.216.299.146	27,559	27,460
BTON	14.339.110.000.000	14.612.274.000.000	30,294	30,313
GDST	948.682.681.142	982.626.956.424	27,578	27,613
INAI	795.257.974.000	804.742.917.000	27,402	27,414
JPRS	1.820.783.911.000	2.088.696.909.000	28,230	28,368
LION	163.116.245.288	137.290.628.918	25,818	25,645
LMSH	3.265.953.000.000	2.931.807.000.000	28,815	28,707
PICO	1.485.826.210.015	1.425.964.152.418	28,027	27,986
EKAD	14.684.915.000.000	10.204.994.000.000	30,318	29,954
SRSN	1.997.766.867.000	1.525.823.348.000	28,323	28,054
APLI	1.038.321.916.000	1.197.796.650.000	27,669	27,812
TRST	274.483.110.371	296.129.565.784	26,338	26,414
YPAS	1.376.278.237.000	1.531.365.558.000	27,950	28,057
CPIN	189.691.595.500	302.508.630.708	25,969	26,435
JPFA	6.993.634.266.969	8.583.223.835.997	29,576	29,781
MAIN	38.010.724.000.000	42.508.277.000.000	31,269	31,381
SIPD	26.560.624.000.000	28.901.948.000.000	30,910	30,995
SPMA	383.936.040.590	439.465.673.296	26,674	26,809
ASII	1.533.708.564.241	1.126.524.736.436	28,059	27,750
AUTO	1.330.259.296.537	1.339.032.413.455	27,916	27,923
GJTL	169.546.066.314	179.351.381.344	25,856	25,913
IMAS	2.553.928.346.219	2.477.272.502.538	28,569	28,538
INDS	27.638.360.000.000	30.150.580.000.000	30,950	31,037
LPIN	358.464.081.000	187.210.576.000	26,605	25,955
NIPS	7.159.466.000.000	9.251.026.000.000	29,599	29,856
PRAS	323.265.042.157	341.318.309.863	26,502	26,556
SMSM	751.799.840.976	871.422.416.044	27,346	27,493
BATA	154.385.717.061	339.091.366.917	25,763	26,550
KBLM	1.455.931.208.462	1.263.726.833.318	28,007	27,865
KBLI	1.177.093.668.866	1.142.273.020.550	27,794	27,764
VOKS	2.124.390.696.519	1.859.670.000.000	28,385	28,251

Kode Saham	Total Asset		LN	
	2016	2017	2016	2017
ADES	133.831.888.816	139.809.135.385	25,620	25,664
DLTA	13.696.417.381.439	15.226.009.210.657	30,248	30,354
ICBP	639.330.150.373	685.812.995.987	27,184	27,254
INDF	793.093.512.600	810.364.824.722	27,399	27,421
MYOR	133.782.751.041	162.828.169.250	25,619	25,816
MLBI	324.054.785.283	477.838.306.256	26,504	26,893
PSDN	648.899.377.240	709.959.168.088	27,199	27,288
SKLT	641.646.818.000	743.934.894.000	27,187	27,335
STTP	2.100.853.000.000	2.275.038.000.000	28,373	28,453
AISA	7.125.800.277.000	7.723.678.677.000	29,595	29,675
ULTJ	11.342.715.686.221	12.922.421.859.142	30,060	30,190
GGRM	605.788.310.444	638.566.761.462	27,130	27,182
HMSP	620.398.854.182	653.796.725.408	27,154	27,206
KLBF	198.193.867.892	68.683.925.066	26,013	24,953
KAEF	2.706.323.637.034	2.919.640.858.718	28,627	28,702
TCID	773.144.328.632	949.935.491.586	27,374	27,580
UNVR	30.080.558.448	32.194.897.678	24,127	24,195
GDST	2.246.770.166.899	2.567.211.193.259	28,441	28,574
ADES	377.110.748.359	568.239.939.951	26,656	27,066
ALKA	3.268.667.933.000	4.368.876.996.000	28,815	29,106
BAJA	2.220.108.000.000	2.254.740.000.000	28,429	28,444
BRNA	2.185.464.365.772	2.158.852.415.950	28,413	28,401
BUDI	464.027.522.000	479.233.790.000	26,863	26,895
CEKA	474.073.314.000	317.149.704.000	26,885	26,483
DAJK	329.020.553.961	690.187.353.961	26,519	27,260
DPNS	2.082.096.848.703	2.185.101.038.101	28,364	28,413
DVLA	2.439.540.859.205	2.581.440.938.262	28,523	28,579
FASW	577.786.346.557	639.701.164.511	27,082	27,184
HMSP	3.357.359.499.954	3.290.596.224.286	28,842	28,822
IGAR	6.284.729.099.203	6.585.807.349.438	29,469	29,516
INAF	3.539.995.910.248	4.239.199.641.365	28,895	29,075
INCI	260.539.382.206	332.913.180.372	26,286	26,531
JECC	15.729.945.000.000	16.745.695.000.000	30,387	30,449
KBRI	742.700.045.391	853.634.132.275	27,334	27,473
KDSI	279.189.768.587	280.257.664.992	26,355	26,359

LAMPIRAN VI : Daftar Data Input Manajemen Laba

1. Perhitungan Total Accrual (TAC)

Kode Saham	EXBT		OCF		TACC	
	2016	2017	2016	2017	2016	2017
SMCB	26.040.000.000	119.156.000.000	48.691.000.000	76.593.000.000	-22.651.000.000	42.563.000.000
INTP	-50.796.252.000	384.621.003.000	89.809.475.000	126.592.675.000	-140.605.727.000	258.028.328.000
SMGR	-2.880.134.000	12.555.800.000	6.428.965.000	4.558.717.000	-9.309.099.000	7.997.083.000
ARNA	17.982.272.593	49.190.107.633	5.615.099.672	-25.472.163.544	12.367.172.921	74.662.271.177
AMFG	366.837.000.000	333.042.000.000	428.692.000.000	351.007.000.000	-61.855.000.000	-17.965.000.000
TOTO	31.495.196.793	54.676.972.336	4.152.401.552	34.661.547.293	27.342.795.241	20.015.425.043
ALMI	111.918.147.182	95.618.365.174	102.382.257.094	142.952.442.753	9.535.890.088	-47.334.077.579
BTON	866.768.000.000	1.059.369.000.000	376.082.000.000	447.340.000.000	490.686.000.000	612.029.000.000
GDST	27.344.372.141	34.234.428.082	56.321.593.284	58.242.961.146	-28.977.221.143	-24.008.533.064
INAI	-19.631.483.000	19.176.233.000	154.895.182.000	66.053.044.000	-174.526.665.000	-46.876.811.000
JPRS	276.302.922.000	90.207.118.000	110.717.138.000	99.088.613.000	165.585.784.000	-8.881.495.000
LION	2.079.712.355	-1.794.007.269	6.279.539.648	-9.981.713.272	-4.199.827.293	8.187.706.003
LMSH	96.860.000.000	287.744.000.000	122.337.000.000	164.851.000.000	-25.477.000.000	122.893.000.000
PICO	168.614.370.234	176.087.317.362	167.545.451.595	318.559.366.987	1.068.918.639	-142.472.049.625
EKAD	1.707.438.000.000	4.157.137.000.000	3.488.073.000.000	4.417.116.000.000	-1.780.635.000.000	-259.979.000.000
SRSN	167.149.036.000	105.168.560.000	209.410.566.000	28.504.618.000	-42.261.530.000	76.663.942.000
APLI	246.625.414.000	259.851.506.000	226.257.899.000	437.009.840.000	20.367.515.000	-177.158.334.000
TRST	5.105.993.427	14.127.914.662	11.832.026.060	12.288.056.506	-6.726.032.633	1.839.858.156
YPAS	214.166.823.000	187.475.539.000	126.738.358.000	203.632.359.000	87.428.465.000	-16.156.820.000
CPIN	100.935.448.358	84.490.481.400	71.038.260.219	119.243.062.189	29.897.188.139	-34.752.580.789
JPFA	72.901.791.421	2.206.943.981.547	153.556.298.854	968.597.020.483	-80.654.507.433	1.238.346.961.064
MAIN	811.163.000.000	14.076.579.000.000	14.048.071.000.000	16.020.352.000.000	-13.236.908.000.000	-1.943.773.000.000
SIPD	3.485.533.000.000	4.584.964.000.000	3.992.132.000.000	4.864.168.000.000	-506.599.000.000	-279.204.000.000
SPMA	80.061.208.533	63.688.738.725	62.821.734.113	93.338.344.338	17.239.474.420	-29.649.605.613
ASII	134.284.985.659	-119.307.250.251	54.928.873.266	27.987.376.109	79.356.112.393	-147.294.626.360
AUTO	47.011.856.454	-149.761.732.022	73.476.054.228	82.710.229.600	-26.464.197.774	-232.471.961.622
GJTL	25.782.575.358	-8.289.910.044	10.912.747.982	15.198.180.145	14.869.827.376	-23.488.090.189
IMAS	110.641.662.962	193.436.286.326	42.060.367.453	90.344.591.463	68.581.295.509	103.091.694.863
INDS	5.049.117.000.000	3.546.113.000.000	5.056.930.000.000	3.644.595.000.000	-7.813.000.000	-98.482.000.000
LPIN	21.550.154.000	184.371.203.000	112.430.930.000	238.525.153.000	-90.880.776.000	-54.153.950.000
NIPS	1.452.924.000.000	2.753.605.000.000	1.727.943.000.000	2.920.911.000.000	-275.019.000.000	-167.306.000.000
PRAS	-4.506.620.797	409.779.231	-26.305.419.065	-24.783.792.063	21.798.798.268	25.193.571.294
SMSM	46.127.980.815	383.175.671.680	171.016.860.875	395.713.202.417	-124.888.880.060	-12.537.530.737
BATA	24.641.687.071	33.243.536.568	57.788.332.653	67.620.764.040	-33.146.645.582	-34.377.227.472
KBLM	-110.572.481.288	89.519.381.901	-11.259.635.879	17.275.795.590	-99.312.845.409	72.243.586.311

Kode Saham	EXBT		OCF		TACC	
	2016	2017	2016	2017	2016	2017
KBLI	-41.864.462.623	85.536.484.701	50.513.368.515	103.123.237.482	-92.377.831.138	-17.586.752.781
VOKS	-56.748.466.971	25.239.000.000	-194.253.000.000	-168.791.000.000	137.504.533.029	194.030.000.000
ADES	-4.055.527.244	-97.291.055	2.828.046.167	1.494.407.979	-6.883.573.411	-1.591.699.034
DLTA	2.427.641.532.150	2.159.833.281.176	2.810.168.335.116	3.248.361.744.092	-382.526.802.966	-1.088.528.462.916
ICBP	49.505.778.072	53.300.060.257	49.998.708.338	48.573.841.079	-492.930.266	4.726.219.178
INDF	4.653.645.881	17.977.995.613	43.173.407.935	32.790.943.607	-38.519.762.054	-14.812.947.994
MYOR	10.910.801.951	6.871.373.245	1.732.694.473	7.810.929.066	9.178.107.478	-939.555.821
MLBI	46.282.975.488	-17.348.531.716	5.091.047.279	-66.426.563.645	41.191.928.209	49.078.031.929
PSDN	1.011.148.821	4.896.207.231	-11.454.570.311	24.644.369.286	12.465.719.132	-19.748.162.055
SKLT	203.711.206.000	169.161.270.000	186.513.979.000	213.297.300.000	17.197.227.000	-44.136.030.000
STTP	919.232.000.000	1.248.469.000.000	941.300.000.000	1.372.532.000.000	-22.068.000.000	-124.063.000.000
AISA	367.602.920.000	234.571.143.000	177.907.524.000	137.183.702.000	189.695.396.000	97.387.441.000
ULTJ	2.336.785.497.955	659.314.197.175	1.862.620.832.987	2.315.242.242.867	474.164.664.968	-1.655.928.045.692
GGRM	59.320.891.249	6.595.052.098	54.697.096.582	55.409.744.710	4.623.794.667	-48.814.692.612
HMSP	-22.726.926.832	24.429.296.083	-3.971.970.465	-4.780.553.125	-18.754.956.367	29.209.849.208
KLBF	133.252.610.462	82.494.120.808	100.075.117.538	67.199.557.129	33.177.492.924	15.294.563.679
KAEF	555.511.840.614	414.702.426.418	453.658.490.001	443.044.977.388	101.853.350.613	-28.342.550.970
TCID	197.980.124.011	522.526.634.709	224.850.662.646	409.812.486.611	-26.870.538.635	112.714.148.098
UNVR	5.618.491.514	60.837.861	-1.506.583.973	-370.780.631	7.125.075.487	431.618.492
MBTO	205.597.582.102	-5.128.315.318	-289.277.436.100	54.356.867.886	494.875.018.202	-59.485.183.204
ADES	29.666.923.359	1.641.040.298	33.586.321.507	33.606.710.221	-3.919.398.148	-31.965.669.923
ALKA	522.628.119.000	87.306.699.000	323.263.355.000	328.421.435.000	199.364.764.000	-241.114.736.000
BAJA	531.987.000.000	582.843.000.000	602.997.000.000	668.057.000.000	-71.010.000.000	-85.214.000.000
BRNA	85.999.470.922	266.413.599.145	117.480.577.310	172.310.615.515	-31.481.106.388	94.102.983.630
BUDI	139.913.445.000	179.485.976.000	179.718.383.000	201.350.957.000	-39.804.938.000	-21.864.981.000
CEKA	-76.732.542.000	114.821.748.000	35.521.240.000	19.926.070.000	-112.253.782.000	94.895.678.000
DAJK	33.093.380.375	36.390.716.827	36.482.453.295	28.894.310.072	-3.389.072.920	7.496.406.755
DPNS	120.781.612.127	264.194.256.792	218.680.216.268	235.853.651.395	-97.898.604.141	28.340.605.397
DVLA	240.629.138.479	305.802.664.813	395.719.050.145	265.239.511.126	-155.089.911.666	40.563.153.687
FASW	63.376.934.300	13.169.891.854	68.394.053.538	46.830.132.329	-5.017.119.238	-33.660.240.475
KIAS	135.020.261.491	239.192.778.741	88.746.155.513	59.427.546.504	46.274.105.978	179.765.232.237
IGAR	778.361.981.647	491.655.348.447	691.794.785.269	691.884.130.259	86.567.196.378	-200.228.781.812
INAF	669.463.282.890	779.108.645.836	692.865.656.136	888.986.639.228	-23.402.373.246	-109.877.993.392
INCI	-24.744.623.460	30.168.393.183	31.359.702.808	26.199.071.646	-56.104.326.268	3.969.321.537
JECC	6.299.051.000.000	6.684.219.000.000	7.939.401.000.000	8.707.661.000.000	-1.640.350.000.000	-2.023.442.000.000
KBRI	62.869.126.110	136.703.864.740	200.720.211.666	134.383.691.062	-137.851.085.556	2.320.173.678
KDSI	33.677.132.098	-16.763.181.683	1.039.093.940	-5.001.469.784	32.638.038.158	-11.761.711.899

2. Regresi Total Accrual (TAC)

Tahun	Kode Saham	Revit		Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1
		2015										
2016	SMCB	576.749.000.000	669.725.000.000	126.954.000.000	284.380.000.000	653.224.000.000	92.976.000.000	0,0000000000015	0,142334023	0,194349871	0,435348364	0,5776823876664
2016	INTP	1.873.840.000.000	2.017.466.511.000	468.540.886.000	1.692.447.314.000	1.183.143.132.000	143.626.511.000	0,0000000000008	0,121394028	0,396013697	1,430467091	1,5518611192014
2016	SMGR	627.884.291.000	749.146.492.000	33.253.852.000	15.757.855.000	85.628.405.000	121.262.201.000	0,00000000000117	1,416144573	0,388350711	0,184026025	1,6001705976072
2016	ARNA	2.936.718.000.000	3.333.329.653.540	145.086.388.805	792.208.520.867	2.189.037.586.057	396.611.653.540	0,0000000000005	0,181180833	0,066278619	0,36189809	0,5430789228929
2016	AMFG	3.426.119.000.000	3.665.989.000.000	404.928.000.000	1.822.896.000.000	2.270.275.000.000	239.870.000.000	0,0000000000004	0,105656804	0,178360771	0,802940613	0,9085974166130
2016	TOTO	240.637.911.816	260.667.211.707	33.735.103.522	171.109.293.254	308.620.387.248	20.029.299.891	0,00000000000032	0,064899471	0,109309381	0,55443289	0,6193323611911
2016	ALMI	1.126.938.617.996	1.291.926.384.471	413.926.177.287	884.792.151.368	930.779.475.454	164.987.766.475	0,00000000000011	0,177257633	0,44470918	0,950592675	1,1278503077563
2016	BTON	11.537.182.000.000	11.723.787.000.000	1.686.745.000.000	3.507.217.000.000	14.339.110.000.000	186.605.000.000	0,00000000000001	0,013013709	0,117632475	0,244590982	0,2576046909467
2016	GDST	1.253.728.887.263	1.251.193.634.272	284.093.712.991	249.498.445.491	948.682.681.142	-2.535.252.991	0,00000000000011	0,002672393	0,299461262	0,262994624	0,2603222314586
2016	INAI	1.273.653.819.000	1.028.850.578.000	39.539.376.000	234.746.191.000	795.257.974.000	-244.803.241.000	0,00000000000013	0,307828716	0,049718931	0,295182442	0,0126462736971
2016	JPRS	1.315.662.932.000	1.278.353.442.000	244.365.819.000	1.202.090.420.000	1.820.783.911.000	-37.309.490.000	0,00000000000005	0,020490894	0,134209127	0,660204878	0,6397139841604
2016	LION	72.736.994.320	67.679.530.150	8.442.549.863	13.159.542.885	163.116.245.288	-5.057.464.170	0,00000000000061	0,031005276	0,051757873	0,080675857	0,0496705812575
2016	LMSH	2.238.763.000.000	2.378.805.000.000	922.862.000.000	1.712.330.000.000	3.265.953.000.000	140.042.000.000	0,00000000000003	0,042879368	0,282570509	0,524297196	0,5671765637782
2016	PICO	3.637.271.736.918	3.485.733.830.354	261.169.962.552	221.003.080.305	1.485.826.210.015	-151.537.906.564	0,00000000000007	0,101988985	0,175774233	0,148740868	0,0467518834126
2016	EKAD	25.182.763.000.000	29.920.628.000.000	3.339.849.000.000	11.123.465.000.000	14.684.915.000.000	4.737.865.000.000	0,00000000000001	0,322634826	0,227434003	0,757475614	1,0801104398630
2016	SRSN	753.473.182.000	1.005.670.547.000	222.230.075.000	1.047.931.550.000	1.997.766.867.000	252.197.365.000	0,00000000000005	0,126239637	0,111239244	0,524551472	0,6507911090514
2016	APLI	1.326.748.728.000	1.573.137.749.000	181.290.870.000	105.314.440.000	1.038.321.916.000	246.389.021.000	0,00000000000010	0,237295406	0,174599869	0,101427542	0,3387229486168
2016	TRST	139.716.665.180	118.475.319.120	16.210.535.264	12.324.438.849	274.483.110.371	-21.241.346.060	0,00000000000036	0,077386714	0,059058407	0,044900536	0,0324861781038
2016	YPAS	1.273.761.892.000	1.306.098.136.000	398.510.527.000	258.265.183.000	1.376.278.237.000	32.336.244.000	0,00000000000007	0,023495426	0,289556658	0,187654775	0,2111502014552

Tahun	Kode Saham	Revit	Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1	Tait/Ait-1
		2015										
2016	CPIN	473.118.483.919	531.537.606.573	71.149.741.875	96.595.733.391	189.691.595.500	58.419.122.654	0,0000000000053	0,307968956	0,37508115	0,509225162	0,8171941178385
2016	JPFA	4.426.847.834.829	4.959.998.929.211	682.421.107.867	4.916.097.744.392	6.993.634.266.969	533.151.094.382	0,0000000000001	0,076233768	0,097577466	0,702938924	0,7791726920168
2016	MAIN	76.910.617.000.000	89.069.306.000.000	4.726.827.000.000	6.281.176.000.000	38.010.724.000.000	12.158.689.000.000	0,0000000000000	0,319875228	0,12435509	0,165247471	0,4851226985311
2016	SIPD	26.619.039.000.000	31.741.094.000.000	3.363.697.000.000	6.555.660.000.000	26.560.624.000.000	5.122.055.000.000	0,0000000000000	0,192843926	0,126642243	0,246818749	0,4396626750938
2016	SPMA	521.937.749.748	677.331.846.043	125.800.093.277	66.489.781.540	383.936.040.590	155.394.096.295	0,0000000000026	0,40473954	0,327658985	0,173179318	0,5779188572530
2016	ASII	867.367.183.153	1.621.898.667.657	177.502.435.003	398.427.199.954	1.533.708.564.241	754.531.484.504	0,0000000000007	0,491965359	0,115734136	0,259780254	0,7517456127850
2016	AUTO	1.247.883.910.415	1.384.675.922.166	448.914.306.574	231.997.724.037	1.330.259.296.537	136.792.011.751	0,0000000000008	0,102831089	0,337463762	0,174400378	0,2772314666389
2016	GJTL	128.932.748.918	136.668.408.270	26.479.845.035	48.483.386.129	169.546.066.314	7.735.659.352	0,0000000000059	0,045625708	0,156180828	0,285959959	0,3315856669767
2016	IMAS	1.521.039.392.199	1.659.505.639.261	311.412.184.688	1.447.374.645.310	2.553.928.346.219	138.466.247.062	0,0000000000004	0,054216966	0,121934582	0,566724845	0,6209418109638
2016	INDS	16.625.841.000.000	17.798.055.000.000	2.534.690.000.000	13.813.892.000.000	27.638.360.000.000	1.172.214.000.000	0,0000000000000	0,042412574	0,091709132	0,499808672	0,5422212461232
2016	LPIN	1.873.933.483.000	1.663.335.876.000	1.365.669.278.000	396.189.098.000	358.464.081.000	-210.597.607.000	0,0000000000028	0,587499887	3,809779976	1,105240717	0,5177408304990
2016	NIPS	23.837.091.000.000	25.022.913.000.000	1.253.885.000.000	6.951.418.000.000	7.159.466.000.000	1.185.822.000.000	0,0000000000001	0,165629951	0,175136665	0,970940849	1,1365708001129
2016	PRAS	132.938.627.198	143.326.451.256	158.501.932.987	12.216.588.332	323.265.042.157	10.387.824.058	0,0000000000031	0,032134078	0,490315723	0,037791245	0,0699253227017
2016	SMSM	2.782.835.637.839	2.662.038.531.021	545.744.436.251	552.110.764.632	751.799.840.976	-120.797.106.818	0,0000000000013	0,160677218	0,725917201	0,734385317	0,5737080992928
2016	BATA	867.572.182.648	967.710.339.797	189.980.395.473	291.209.032.493	154.385.717.061	100.138.157.149	0,0000000000065	0,648623196	1,23055681	1,886243352	2,5348665478451
2016	KBLM	221.577.391.021	241.207.422.568	104.375.851.445	1.139.428.690.356	1.455.931.208.462	19.630.031.547	0,0000000000007	0,013482802	0,071690098	0,782611626	0,7960944275165
2016	KBLI	1.673.911.885.938	1.713.946.192.967	332.001.596.747	403.005.081.573	1.177.093.668.866	40.034.307.029	0,0000000000008	0,034011148	0,282051977	0,342372992	0,3763841402952
2016	VOKS	838.613.000.000	800.392.000.000	387.872.907.510	1.403.341.268.203	2.124.390.696.519	-38.221.000.000	0,0000000000005	0,017991512	0,182580779	0,660585301	0,6425937895703
2016	ADES	83.756.682.982	91.734.724.118	9.335.284.746	49.109.501.110	133.831.888.816	7.978.041.136	0,0000000000075	0,059612408	0,069753814	0,366949174	0,4265615822361
2016	DLTA	15.647.901.748.882	17.887.464.223.321	2.434.081.759.027	3.938.494.051.483	13.696.417.381.439	2.239.562.474.439	0,0000000000001	0,163514473	0,177716675	0,287556515	0,4510709884101
2016	ICBP	273.918.677.718	389.251.192.409	96.861.786.712	112.954.807.003	639.330.150.373	115.332.514.691	0,0000000000016	0,180395864	0,151505113	0,176676803	0,3570726666994
2016	INDF	417.738.635.647	452.693.585.202	242.107.769.071	264.086.403.130	793.093.512.600	34.954.949.555	0,0000000000013	0,044074184	0,305270142	0,33298268	0,3770568639575

Tahun	Kode Saham	Revit	Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1	Tait/Ait-1
		2015										
2016	MYOR	116.736.645.619	174.598.965.938	20.876.982.285	27.799.616.826	133.782.751.041	57.862.320.319	0,0000000000075	0,432509571	0,156051375	0,20779672	0,6403062912030
2016	MLBI	81.362.763.884	77.790.171.689	19.172.677.376	69.344.314.572	324.054.785.283	-3.572.592.195	0,0000000000031	0,011024655	0,059164926	0,213989479	0,2029648237429
2016	PSDN	527.847.948.662	694.782.752.351	340.982.134.778	145.278.949.208	648.899.377.240	166.934.803.689	0,0000000000015	0,257258382	0,525477673	0,223885173	0,4811435545307
2016	SKLT	863.773.873.000	983.446.471.000	171.588.194.000	110.784.138.000	641.646.818.000	119.672.598.000	0,0000000000016	0,186508519	0,267418445	0,172655945	0,3591644648365
2016	STTP	2.329.666.000.000	2.696.318.000.000	209.771.000.000	1.266.072.000.000	2.100.853.000.000	366.652.000.000	0,0000000000005	0,1745253	0,099850394	0,602646639	0,7771719392080
2016	AISA	4.982.644.633.000	5.713.989.433.000	438.466.836.000	5.520.673.718.000	7.125.800.277.000	731.344.800.000	0,0000000000001	0,102633356	0,061532294	0,77474438	0,8773777365303
2016	ULTJ	13.839.637.657.888	14.818.730.635.847	3.379.244.630.889	3.770.695.841.693	11.342.715.686.221	979.092.977.959	0,0000000000001	0,086319097	0,297922008	0,33243325	0,4187523474139
2016	GGRM	534.829.647.663	699.310.599.565	158.534.987.306	132.333.370.834	605.788.310.444	164.480.951.902	0,0000000000017	0,271515559	0,261700308	0,218448208	0,4899637672431
2016	HMSP	546.092.990.677	884.906.826.184	47.598.273.305	287.327.682.169	620.398.854.182	338.813.835.507	0,0000000000016	0,5461226	0,076722052	0,463133805	1,0092564057079
2016	KLBF	973.674.829.664	1.111.051.293.008	280.480.520.315	338.072.177.252	198.193.867.892	137.376.463.344	0,0000000000050	0,693141845	1,415182636	1,705765072	2,3989069170197
2016	KAEF	1.849.573.009.283	2.174.501.712.899	250.544.417.433	1.821.378.205.498	2.706.323.637.034	324.928.703.616	0,0000000000004	0,120062767	0,092577404	0,673008276	0,7930710428511
2016	TCID	3.251.849.736.298	3.533.081.041.052	713.941.018.489	317.988.081.159	773.144.328.632	281.231.304.754	0,0000000000013	0,363750071	0,92342528	0,411292005	0,7750420765218
2016	UNVR	4.738.904.662	7.614.180.845	3.580.600.710	7.288.818.306	30.080.558.448	2.875.276.183	0,0000000000332	0,095585864	0,119033718	0,24230994	0,3378958042807
2016	MBTO	1.743.847.738.210	2.113.148.210.101	251.852.212.190	866.102.467.013	2.246.770.166.899	369.300.471.891	0,0000000000004	0,164369492	0,112095227	0,38548779	0,5498572827367
2016	ADES	546.788.299.725	745.107.731.208	91.574.884.157	148.556.690.479	377.110.748.359	198.319.431.483	0,0000000000027	0,52589175	0,242832867	0,393933854	0,9198256042089
2016	ALKA	1.263.627.188.000	1.461.248.284.000	39.417.460.000	787.023.588.000	3.268.667.933.000	197.621.096.000	0,0000000000003	0,060459215	0,012059182	0,24077808	0,3012372942691
2016	BAJA	1.635.477.000.000	2.802.924.000.000	614.004.000.000	714.935.000.000	2.220.108.000.000	1.167.447.000.000	0,0000000000005	0,525851445	0,276564924	0,322027127	0,8478785716735
2016	BRNA	1.362.658.829.352	1.621.516.334.166	154.527.265.068	1.439.722.058.953	2.185.464.365.772	258.857.504.814	0,0000000000005	0,118445081	0,070706834	0,658771692	0,7772167738676
2016	BUDI	418.453.992.000	514.708.068.000	135.781.322.000	90.312.268.000	464.027.522.000	96.254.076.000	0,0000000000022	0,207431826	0,292614803	0,194626964	0,4020587899547
2016	CEKA	439.671.453.000	531.573.325.000	117.335.496.000	125.627.353.000	474.073.314.000	91.901.872.000	0,0000000000021	0,193855822	0,247504959	0,264995623	0,4588514446544
2016	DAJK	200.637.387.643	258.967.329.940	203.878.666.381	316.323.612.813	329.020.553.961	58.329.942.297	0,0000000000030	0,177283582	0,619653283	0,961409885	1,1386934664131
2016	DPNS	1.839.736.518.699	2.134.889.854.074	487.907.805.966	902.694.745.887	2.082.096.848.703	295.153.335.375	0,0000000000005	0,141757736	0,234334828	0,433550796	0,5753085318818

Tahun	Kode Saham	Revit		Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1
		2015										
2016	DVLA	2.351.645.829.533	2.278.673.871.193	545.590.081.450	875.127.024.145	2.439.540.859.205	-72.971.958.340	0,00000000000004	-	0,223644576	0,358726119	0,3288139498788
2016	FASW	752.639.884.255	859.743.472.895	136.067.514.028	127.003.766.652	577.786.346.557	107.103.588.640	0,00000000000017	0,185368847	0,235497974	0,219810952	0,4051797981867
2016	KIAS	2.153.892.666.382	2.457.349.444.991	429.237.700.778	2.101.159.762.436	3.357.359.499.954	303.456.778.609	0,00000000000003	0,090385548	0,127849788	0,62583699	0,7162225377053
2016	IGAR	7.525.354.635.929	8.181.481.867.179	1.089.607.648.881	1.616.562.460.878	6.284.729.099.203	656.127.231.250	0,00000000000002	0,104400241	0,173373845	0,257220707	0,3616209475787
2016	INAF	4.225.827.992.374	4.393.932.684.171	477.628.933.703	1.160.712.905.883	3.539.995.910.248	168.104.691.797	0,00000000000003	0,047487256	0,134923583	0,32788538	0,3753726364017
2016	INCI	138.773.872.111	118.260.140.704	28.601.841.641	327.374.018.080	260.539.382.206	-20.513.731.407	0,00000000000038	0,078735626	0,109779341	1,25652412	1,1777884942990
2016	JECC	32.766.188.000.000	36.484.030.000.000	3.602.272.000.000	8.320.917.000.000	15.729.945.000.000	3.717.842.000.000	0,00000000000001	0,236354418	0,229007285	0,528985766	0,7653401839613
2016	KBRI	1.246.271.464.272	1.839.419.574.956	63.576.888.370	331.748.299.750	742.700.045.391	593.148.110.684	0,00000000000013	0,798637504	0,085602376	0,446678712	1,2453162163846
2016	KDSI	263.263.488.225	277.402.566.627	45.564.377.126	166.690.538.767	279.189.768.587	14.139.078.402	0,00000000000036	0,050643254	0,163202174	0,59705103	0,6476942836594
2017	SMCB		887.663.000.000	154.057.000.000	374.177.000.000	667.479.000.000	217.938.000.000	0,00000000000015	0,326509149	0,230804265	0,56058243	0,8870915789126
2017	INTP		2.047.218.639.000	359.156.199.000	1.622.384.162.000	1.015.909.190.000	29.752.128.000	0,00000000000010	0,029286208	0,353531795	1,596977543	1,6262637509963
2017	SMGR		1.151.605.756.000	19.116.990.000	24.056.278.000	56.618.855.000	402.459.264.000	0,00000000000177	7,108219762	0,337643529	0,42488104	7,5331008018619
2017	ARNA		2.416.800.368.336	133.727.001.047	701.939.227.149	2.153.030.503.531	-916.529.285.204	0,00000000000005	0,425692661	0,062111057	0,326023819	0,0996688424535
2017	AMFG		3.724.075.000.000	385.265.000.000	3.520.207.000.000	3.504.890.000.000	58.086.000.000	0,00000000000003	0,016572845	0,109922137	1,00437018	1,0209430253163
2017	TOTO		319.727.703.679	38.577.151.928	231.786.730.367	314.468.690.130	59.060.491.972	0,00000000000032	0,187810405	0,122674063	0,737074111	0,9248845162288
2017	ALMI		1.511.978.367.218	463.045.386.250	858.698.468.313	843.216.299.146	220.051.982.747	0,00000000000012	0,260967421	0,549141883	1,018360851	1,2793282721806
2017	BTON		12.088.467.000.000	1.825.229.000.000	3.599.815.000.000	14.612.274.000.000	364.680.000.000	0,00000000000001	0,024957101	0,124910674	0,246355564	0,2713126649556
2017	GDST		978.840.639.564	242.634.497.108	220.563.758.390	982.626.956.424	-272.352.994.708	0,00000000000010	0,277168251	0,246924324	0,22446337	0,0527048805026
2017	INAI		999.802.379.000	35.864.368.000	219.554.437.000	804.742.917.000	-29.048.199.000	0,00000000000012	0,036096247	0,044566243	0,27282556	0,2367293131466

Tahun	Kode Saham	Revit		Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1
		2015										
2017	JPRS		1.364.849.405.000	302.724.097.000	1.196.816.898.000	2.088.696.909.000	86.495.963.000	0,00000000000005	0,041411448	0,144934431	0,572996921	0,6144083689076
2017	LION		62.760.109.860	7.364.106.377	11.883.973.967	137.290.628.918	-4.919.420.290	0,00000000000073	0,035832164	0,053638813	0,086560707	0,0507285437680
2017	LMSH		2.467.553.000.000	347.280.000.000	1.771.780.000.000	2.931.807.000.000	88.748.000.000	0,00000000000003	0,030270751	0,118452545	0,604330367	0,6346011180139
2017	PICO		4.115.541.761.173	282.397.649.805	215.976.492.549	1.425.964.152.418	629.807.930.819	0,00000000000007	0,441671644	0,198039796	0,151459973	0,5931316169027
2017	EKAD		38.256.857.000.000	3.467.396.000.000	11.233.847.000.000	10.204.994.000.000	8.336.229.000.000	0,00000000000001	0,816877403	0,339774428	1,10081858	1,9176959829669
2017	SRSN		214.971.204.000	37.833.201.000	1.000.100.247.000	1.525.823.348.000	-790.699.343.000	0,00000000000007	-0,51821159	0,024795269	0,655449563	0,1372379733706
2017	APLI		1.658.618.899.000	180.610.711.000	96.275.498.000	1.197.796.650.000	85.481.150.000	0,00000000000008	0,071365327	0,150785787	0,080377164	0,1517424915164
2017	TRST		115.940.303.776	12.653.123.918	11.927.709.719	296.129.565.784	-2.535.015.344	0,00000000000034	0,008560494	0,042728337	0,040278686	0,0317181918365
2017	YPAS		1.451.358.680.000	461.789.437.000	404.599.316.000	1.531.365.558.000	145.260.544.000	0,00000000000007	0,09485687	0,301554018	0,264208186	0,3590650561053
2017	CPIN		568.638.832.579	81.873.631.472	354.771.515.162	302.508.630.708	37.101.226.006	0,00000000000033	0,122645182	0,270648911	1,172764937	1,2954101185538
2017	JPFA		5.874.745.032.615	1.113.233.620.712	6.271.722.916.197	8.583.223.835.997	914.746.103.404	0,00000000000001	0,106573721	0,129698775	0,730695486	0,8372692075748
2017	MAIN		95.466.657.000.000	4.996.420.000.000	6.895.483.000.000	42.508.277.000.000	6.397.351.000.000	0,00000000000000	0,150496596	0,117539932	0,162215067	0,3127116631898
2017	SIPD		34.466.069.000.000	3.893.925.000.000	7.114.288.000.000	28.901.948.000.000	2.724.975.000.000	0,00000000000000	0,094283437	0,134728808	0,246152543	0,3404359803014
2017	SPMA		792.794.834.768	137.238.242.434	70.591.030.568	439.465.673.296	115.462.988.725	0,00000000000023	0,262734943	0,312284328	0,160629225	0,4233641683515
2017	ASII		486.769.208.671	339.552.772.198	400.353.819.032	1.126.524.736.436	-1.135.129.458.986	0,00000000000009	-1,00763829	0,301416171	0,355388396	0,6522498940215
2017	AUTO		1.284.510.320.664	546.065.925.565	240.067.780.723	1.339.032.413.455	-100.165.601.502	0,00000000000007	0,074804464	0,407806353	0,179284518	0,1044800542662
2017	GJTL		176.067.561.639	46.839.705.065	128.538.899.975	179.351.381.344	39.399.153.369	0,00000000000056	0,219675773	0,261161663	0,716687538	0,9363633114310
2017	IMAS		1.637.036.790.119	306.390.894.300	1.361.197.258.506	2.477.272.502.538	-22.468.849.142	0,00000000000004	0,009069995	0,123680739	0,549474173	0,5404041775757
2017	INDS		15.361.894.000.000	2.605.323.000.000	14.643.695.000.000	30.150.580.000.000	-2.436.161.000.000	0,00000000000000	0,080799806	0,086410378	0,48568535	0,4048855444904
2017	LPIN		2.037.784.842.000	528.344.992.000	408.722.055.000	187.210.576.000	374.448.966.000	0,00000000000053	2,000148571	2,822196284	2,183220968	4,1833695389143
2017	NIPS		27.063.310.000.000	1.298.333.000.000	7.512.091.000.000	9.251.026.000.000	2.040.397.000.000	0,00000000000001	0,220558995	0,140344757	0,812027877	1,0325868719860

Tahun	Kode Saham	Revit		Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1
		2015										
2017	PRAS		120.691.469.840	152.111.221.542	11.249.057.076	341.318.309.863	-22.634.981.416	0,0000000000029	0,066316341	0,44565796	0,032957673	0,0333586684628
2017	SMSM		2.812.196.217.447	539.617.312.258	560.534.774.701	871.422.416.044	150.157.686.426	0,0000000000011	0,172313316	0,619237355	0,64324117	0,8155544865994
2017	BATA		987.409.109.474	130.998.356.766	244.128.597.496	339.091.366.917	19.698.769.677	0,0000000000029	0,058092808	0,38632171	0,719949315	0,7780421234923
2017	KBLM		161.367.353.686	67.273.273.735	1.102.560.689.720	1.263.726.833.318	-79.840.068.882	0,0000000000008	0,063178265	0,053234031	0,872467578	0,8092893130660
2017	KBLI		1.995.337.146.834	381.851.435.581	387.738.747.365	1.142.273.020.550	281.390.953.867	0,0000000000009	0,246342992	0,334290865	0,339444897	0,5857878888804
2017	VOKS		863.715.000.000	375.932.000.000	1.321.545.000.000	1.859.670.000.000	63.323.000.000	0,0000000000005	0,034050665	0,202149844	0,710634145	0,7446848096711
2017	ADES		99.382.027.031	17.885.023.792	46.674.790.441	139.809.135.385	7.647.302.913	0,0000000000072	0,054698163	0,127924572	0,333846499	0,3885446627319
2017	DLTA		19.374.230.957.505	2.725.807.581.377	4.555.756.101.580	15.226.009.210.657	1.486.766.734.184	0,0000000000001	0,097646515	0,179023114	0,29920881	0,3968553251325
2017	ICBP		379.137.149.036	110.388.634.823	120.394.121.583	685.812.995.987	-10.114.043.373	0,0000000000015	0,014747524	0,160960255	0,17554949	0,1608019662157
2017	INDF		411.945.398.299	260.559.085.354	261.611.696.096	810.364.824.722	-40.748.186.903	0,0000000000012	0,050283756	0,321533064	0,322831999	0,2725482430333
2017	MYOR		157.855.084.036	19.348.826.694	61.896.024.068	162.828.169.250	-16.743.881.902	0,0000000000061	0,102831605	0,118829726	0,380130934	0,2772993295630
2017	MLBI		141.746.864.032	24.661.970.537	136.748.543.809	477.838.306.256	63.956.692.343	0,0000000000021	0,133845888	0,051611539	0,286181627	0,4200275145908
2017	PSDN		685.443.920.925	351.836.901.755	146.765.140.999	709.959.168.088	-9.338.831.426	0,0000000000014	-0,01315404	0,495573432	0,206723355	0,1935693146186
2017	SKLT		1.034.806.890.000	153.431.424.000	129.991.953.000	743.934.894.000	51.360.419.000	0,0000000000013	0,069038863	0,20624308	0,174735658	0,2437745204098
2017	STTP		3.263.311.000.000	289.580.000.000	1.278.015.000.000	2.275.038.000.000	566.993.000.000	0,0000000000004	0,249223529	0,127285786	0,561755452	0,8109789814504
2017	AISA		5.793.737.618.000	486.473.145.000	6.042.932.759.000	7.723.678.677.000	79.748.185.000	0,0000000000001	0,010325156	0,062984643	0,782390492	0,7927156475623
2017	ULTJ		18.349.959.898.358	4.388.429.378.548	3.859.420.029.792	12.922.421.859.142	3.531.229.262.511	0,0000000000001	0,273263735	0,339598059	0,298660736	0,5719244715011
2017	GGRM		706.730.705.044	89.099.986.457	129.057.769.907	638.566.761.462	7.420.105.479	0,0000000000016	0,011619937	0,1395312	0,202105367	0,2137253042650
2017	HMSP		932.905.806.441	65.308.066.101	282.157.452.287	653.796.725.408	47.998.980.257	0,0000000000015	0,073415755	0,099890476	0,431567552	0,5049833070653
2017	KLBF		1.221.519.096.811	323.215.609.082	332.510.848.915	68.683.925.066	110.467.803.803	0,0000000000146	1,608350188	4,705840686	4,841174243	6,4495244308378
2017	KAEF		2.521.920.968.213	283.953.532.541	1.842.722.492.525	2.919.640.858.718	347.419.255.314	0,0000000000003	0,118993833	0,097256322	0,631146974	0,7501408062914
2017	TCID		3.742.637.722.322	591.605.090.370	322.517.672.904	949.935.491.586	209.556.681.270	0,0000000000011	0,22060096	0,62278449	0,339515342	0,5601163014624

Tahun	Kode Saham	Revit		Recit	PPEit	Ait-1	ΔRevit	1/Ait-1	ΔRevit/Ait-1	ΔRecit/Ait-1	PPEit/Ait-1	Tait/Ait-1
		2015										
2017	UNVR		2.913.150.000	4.400.898.710	6.522.021.675	32.194.897.678	-4.701.030.845	0,0000000000311	-	0,136695533	0,202579357	0,0565614728524
2017	MBTO		2.427.199.231.761	283.660.525.394	835.515.581.680	2.567.211.193.259	314.051.021.660	0,0000000000004	0,122331588	0,110493646	0,325456505	0,4477880925261
2017	ADES		833.850.372.833	112.238.388.282	299.674.475.232	568.239.939.951	88.742.641.625	0,0000000000018	0,156171074	0,197519358	0,527373129	0,6835442029849
2017	ALKA		1.522.808.093.000	212.743.218.000	3.480.075.405.000	4.368.876.996.000	61.559.809.000	0,0000000000002	0,014090534	0,048695172	0,796560628	0,8106511621278
2017	BAJA		2.879.876.000.000	737.982.000.000	658.258.000.000	2.254.740.000.000	76.952.000.000	0,0000000000004	0,03412899	0,327302483	0,291944082	0,3260730727272
2017	BRNA		1.932.435.078.255	108.132.846.039	1.430.164.650.247	2.158.852.415.950	310.918.744.089	0,0000000000005	0,144020379	0,050088114	0,662465224	0,8064856038669
2017	BUDI		566.565.662.000	149.777.283.000	86.021.584.000	479.233.790.000	51.857.594.000	0,0000000000021	0,108209386	0,312534897	0,179498161	0,2877075466674
2017	CEKA		500.539.668.000	118.463.589.000	220.066.270.000	317.149.704.000	-31.033.657.000	0,0000000000032	0,097851761	0,373525775	0,693887673	0,5960359118008
2017	DAJK		129.480.611.941	137.329.084.448	303.390.837.904	690.187.353.961	-129.486.717.999	0,0000000000014	0,187610969	0,198973632	0,439577509	0,2519665405458
2017	DPNS		2.526.776.164.168	357.431.045.459	935.344.860.312	2.185.101.038.101	391.886.310.094	0,0000000000005	0,179344709	0,163576438	0,428055657	0,6074003660538
2017	DVLA		2.069.017.634.710	481.003.216.500	881.751.585.677	2.581.440.938.262	-209.656.236.483	0,0000000000004	0,081216747	0,186331289	0,341573411	0,2603566633012
2017	FASW		901.909.489.240	141.677.797.230	132.953.556.301	639.701.164.511	42.166.016.345	0,0000000000016	0,065915178	0,221474972	0,207836977	0,2737521554785
2017	KIAS		2.249.418.846.803	411.016.304.326,00	2.025.462.701.661	3.290.596.224.286	-207.930.598.188	0,0000000000003	0,063189338	0,124906332	0,61553061	0,5523412717914
2017	IGAR		9.138.238.993.842	1.060.198.216.272	1.806.744.212.273	6.585.807.349.438	956.757.126.663	0,0000000000002	0,145275602	0,16098227	0,274339062	0,4196146641266
2017	INAF		4.685.987.917.355	504.381.100.667	1.042.072.476.333	4.239.199.641.365	292.055.233.184	0,0000000000002	0,068893956	0,118980266	0,245818212	0,3147121679526
2017	INCI		104.109.821.503	24.926.216.898	307.293.251.267	332.913.180.372	-14.150.319.201	0,0000000000030	0,042504533	0,074873025	0,923043212	0,8805386790017
2017	JECC		40.053.732.000.000	3.809.854.000.000	9.529.476.000.000	16.745.695.000.000	3.569.702.000.000	0,0000000000001	0,213171326	0,227512444	0,5690702	0,7822415253593
2017	KBRI		1.685.795.530.617	64.274.396.072	330.448.090.705	853.634.132.275	-153.624.044.339	0,0000000000012	-0,17996474	0,075295016	0,387107401	0,2071426618049
2017	KDSI		278.331.887.681	47.401.025.274	153.609.623.357	280.257.664.992	929.321.054	0,0000000000036	0,003315952	0,169133734	0,548101417	0,5514173694996

3. Perhitungan *Nondiscretionary Accruals* (NDA)

Tahun	Kode Saham	1/Ait-1	$\Delta\text{Revit}/\text{Ait-1}-\Delta\text{Recit}/\text{Ait-1}$	PPEit/Ait-1	NDAit
2016	SMCB	0,00000000000015	-0,052015848	0,435348364	0,3833325168717
2016	INTP	0,00000000000008	-0,274619669	1,430467091	1,1558474220184
2016	SMGR	0,00000000000117	1,027793861	0,184026025	1,2118198861815
2016	ARNA	0,00000000000005	0,114902214	0,36189809	0,4768003035905
2016	AMFG	0,00000000000004	-0,072703968	0,802940613	0,7302366453408
2016	TOTO	0,00000000000032	-0,04440991	0,55443289	0,5100229801005
2016	ALMI	0,00000000000011	-0,267451547	0,950592675	0,6831411277595
2016	BTON	0,00000000000001	-0,104618766	0,244590982	0,1399722158489
2016	GDST	0,00000000000011	-0,302133655	0,262994624	-0,0391390306033
2016	INAI	0,00000000000013	-0,357547647	0,295182442	-0,0623652042740
2016	JPRS	0,00000000000005	-0,154700021	0,660204878	0,5055048572433
2016	LION	0,00000000000061	-0,082763149	0,080675857	-0,0020872914675
2016	LMSH	0,00000000000003	-0,239691141	0,524297196	0,2846060552620
2016	PICO	0,00000000000007	-0,277763218	0,148740868	-0,1290223496650
2016	EKAD	0,00000000000001	0,095200823	0,757475614	0,8526764370104
2016	SRSN	0,00000000000005	0,015000394	0,524551472	0,5395518655386
2016	APLI	0,00000000000010	0,062695538	0,101427542	0,1641230801113
2016	TRST	0,00000000000036	-0,136445121	0,044900536	-0,0915445851660
2016	YPAS	0,00000000000007	-0,266061232	0,187654775	-0,0784064567018
2016	CPIN	0,00000000000053	-0,067112194	0,509225162	0,4421129673665
2016	JPFA	0,00000000000001	-0,021343697	0,702938924	0,6815952263077
2016	MAIN	0,00000000000000	0,195520138	0,165247471	0,3607676086359
2016	SIPD	0,00000000000000	0,066201683	0,246818749	0,3130204320501
2016	SPMA	0,00000000000026	0,077080555	0,173179318	0,2502598724812
2016	ASII	0,00000000000007	0,376231223	0,259780254	0,6360114771471
2016	AUTO	0,00000000000008	-0,234632673	0,174400378	-0,0602322953078
2016	GJTL	0,00000000000059	-0,11055512	0,285959959	0,1754048388945
2016	IMAS	0,00000000000004	-0,067717615	0,566724845	0,4990072292246
2016	INDS	0,00000000000000	-0,049296557	0,499808672	0,4505121143223
2016	LPIN	0,00000000000028	-4,397279863	1,105240717	-3,2920391457548
2016	NIPS	0,00000000000001	-0,009506715	0,970940849	0,9614341348923
2016	PRAS	0,00000000000031	-0,458181645	0,037791245	-0,4203904006731
2016	SMSM	0,00000000000013	-0,886594419	0,734385317	-0,1522091016772
2016	BATA	0,00000000000065	-0,581933614	1,886243352	1,3043097379950
2016	KBLM	0,00000000000007	-0,058207297	0,782611626	0,7244043292218
2016	KBLI	0,00000000000008	-0,248040829	0,342372992	0,0943321630155
2016	VOKS	0,00000000000005	-0,20057229	0,660585301	0,4600130109284

Tahun	Kode Saham	1/Ait-1	$\Delta\text{Revit}/\text{Ait-1}-\Delta\text{Recit}/\text{Ait-1}$	PPEit/Ait-1	NDAit
2016	ADES	0,00000000000075	-0,010141407	0,366949174	0,3568077677410
2016	DLTA	0,00000000000001	-0,014202202	0,287556515	0,2733543132213
2016	ICBP	0,00000000000016	0,028890751	0,176676803	0,2055675536440
2016	INDF	0,00000000000013	-0,261195958	0,33298268	0,0717867221336
2016	MYOR	0,00000000000075	0,276458196	0,20779672	0,4842549159506
2016	MLBI	0,00000000000031	-0,070189581	0,213989479	0,1437998977898
2016	PSDN	0,00000000000015	-0,268219291	0,223885173	-0,0443341184921
2016	SKLT	0,00000000000016	-0,080909925	0,172655945	0,0917460203177
2016	STTP	0,00000000000005	0,074674906	0,602646639	0,6773215451062
2016	AISA	0,00000000000001	0,041101063	0,77474438	0,8158454427590
2016	ULTJ	0,00000000000001	-0,211602911	0,33243325	0,1208303396363
2016	GGRM	0,00000000000017	0,009815251	0,218448208	0,2282634594412
2016	HMSP	0,00000000000016	0,469400548	0,463133805	0,9325343534601
2016	KLBF	0,00000000000050	-0,72204079	1,705765072	0,9837242814608
2016	KAEF	0,00000000000004	0,027485362	0,673008276	0,7004936385804
2016	TCID	0,00000000000013	-0,559675209	0,411292005	-0,1483832039200
2016	UNVR	0,000000000000332	-0,023447853	0,24230994	0,2188620863333
2016	MBTO	0,00000000000004	0,052274265	0,38548779	0,4377620555967
2016	ADES	0,00000000000027	0,283058883	0,393933854	0,6769927373244
2016	ALKA	0,00000000000003	0,048400033	0,24077808	0,2891781127285
2016	BAJA	0,00000000000005	0,249286521	0,322027127	0,5713136478050
2016	BRNA	0,00000000000005	0,047738248	0,658771692	0,7065099403506
2016	BUDI	0,00000000000022	-0,085182978	0,194626964	0,1094439868181
2016	CEKA	0,00000000000021	-0,053649137	0,264995623	0,2113464859593
2016	DAJK	0,00000000000030	-0,442369701	0,961409885	0,5190401835815
2016	DPNS	0,00000000000005	-0,092577092	0,433550796	0,3409737043400
2016	DVLA	0,00000000000004	-0,253556745	0,358726119	0,1051693737319
2016	FASW	0,00000000000017	-0,050129127	0,219810952	0,1696818241712
2016	KIAS	0,00000000000003	-0,03746424	0,62583699	0,5883727495656
2016	IGAR	0,00000000000002	-0,068973604	0,257220707	0,1882471025518
2016	INAF	0,00000000000003	-0,087436328	0,32788538	0,2404490529251
2016	INCI	0,00000000000038	-0,188514967	1,25652412	1,0680091534607
2016	JECC	0,00000000000001	0,007347133	0,528985766	0,5363328988119
2016	KBRI	0,00000000000013	0,713035129	0,446678712	1,1597138406146
2016	KDSI	0,00000000000036	-0,11255892	0,59705103	0,4844921098957
2017	SMCB	0,00000000000015	0,095704884	0,56058243	0,6562873139095
2017	INTP	0,00000000000010	-0,324245586	1,596977543	1,2727319564862
2017	SMGR	0,00000000000177	6,770576233	0,42488104	7,1954572730409
2017	ARNA	0,00000000000005	-0,487803719	0,326023819	-0,1617798997877

Tahun	Kode Saham	1/Ait-1	$\Delta\text{Revit}/\text{Ait-1}-\Delta\text{Recit}/\text{Ait-1}$	PPEit/Ait-1	NDAit
2017	AMFG	0,00000000000003	-0,093349292	1,00437018	0,9110208879597
2017	TOTO	0,00000000000032	0,065136342	0,737074111	0,8022104531542
2017	ALMI	0,00000000000012	-0,288174462	1,018360851	0,7301863892273
2017	BTON	0,00000000000001	-0,099953573	0,246355564	0,1464019905458
2017	GDST	0,00000000000010	-0,524092575	0,22446337	-0,2996292046541
2017	INAI	0,00000000000012	-0,080662489	0,27282556	0,1921630706332
2017	JPRS	0,00000000000005	-0,103522983	0,572996921	0,4694739384042
2017	LION	0,00000000000073	-0,089470977	0,086560707	-0,0029102692744
2017	LMSH	0,00000000000003	-0,088181794	0,604330367	0,5161485732182
2017	PICO	0,00000000000007	0,243631848	0,151459973	0,3950918209330
2017	EKAD	0,00000000000001	0,477102975	1,10081858	1,5779215548780
2017	SRSN	0,00000000000007	-0,543006859	0,655449563	0,1124427039512
2017	APLI	0,00000000000008	-0,07942046	0,080377164	0,0009567041292
2017	TRST	0,00000000000034	-0,051288831	0,040278686	-0,0110101452834
2017	YPAS	0,00000000000007	-0,206697148	0,264208186	0,0575110381325
2017	CPIN	0,00000000000033	-0,148003729	1,172764937	1,0247612075446
2017	JPFA	0,00000000000001	-0,023125054	0,730695486	0,7075704321516
2017	MAIN	0,00000000000000	0,032956664	0,162215067	0,1951717309079
2017	SIPD	0,00000000000000	-0,040445371	0,246152543	0,2057071724024
2017	SPMA	0,00000000000023	-0,049549385	0,160629225	0,1110798404205
2017	ASII	0,00000000000009	-1,309054461	0,355388396	-0,9536660646706
2017	AUTO	0,00000000000007	-0,482610817	0,179284518	-0,3033262990961
2017	GJTL	0,00000000000056	-0,04148589	0,716687538	0,6752016481419
2017	IMAS	0,00000000000004	-0,132750734	0,549474173	0,4167234383813
2017	INDS	0,00000000000000	-0,167210183	0,48568535	0,3184751669786
2017	LPIN	0,00000000000053	-0,822047714	2,183220968	1,3611732544480
2017	NIPS	0,00000000000001	0,080214238	0,812027877	0,8922421145504
2017	PRAS	0,00000000000029	-0,511974301	0,032957673	-0,4790166280462
2017	SMSM	0,00000000000011	-0,446924039	0,64324117	0,1963171313020
2017	BATA	0,00000000000029	-0,328228902	0,719949315	0,3917204133378
2017	KBLM	0,00000000000008	-0,116412296	0,872467578	0,7560552818170
2017	KBLI	0,00000000000009	-0,087947872	0,339444897	0,2514970243398
2017	VOKS	0,00000000000005	-0,168099179	0,710634145	0,5425349658816
2017	ADES	0,00000000000072	-0,073226409	0,333846499	0,2606200908307
2017	DLTA	0,00000000000001	-0,081376599	0,29920881	0,2178322112183
2017	ICBP	0,00000000000015	-0,175707779	0,17554949	-0,0001582889397
2017	INDF	0,00000000000012	-0,37181682	0,322831999	-0,0489848213410
2017	MYOR	0,00000000000061	-0,22166133	0,380130934	0,1584696038275
2017	MLBI	0,00000000000021	0,082234349	0,286181627	0,3684159752602

Tahun	Kode Saham	1/Ait-1	$\Delta\text{Revit}/\text{Ait-1}-\Delta\text{Recit}/\text{Ait-1}$	PPEit/Ait-1	NDAit
2017	PSDN	0,00000000000014	-0,508727473	0,206723355	-0,3020041177275
2017	SKLT	0,00000000000013	-0,137204217	0,174735658	0,0375314402190
2017	STTP	0,00000000000004	0,121937743	0,561755452	0,6836931954548
2017	AISA	0,00000000000001	-0,052659487	0,782390492	0,7297310044480
2017	ULTJ	0,00000000000001	-0,066334324	0,298660736	0,2323264126865
2017	GGRM	0,00000000000016	-0,127911263	0,202105367	0,0741941043432
2017	HMSP	0,00000000000015	-0,026474721	0,431567552	0,4050928310764
2017	KLBF	0,0000000000146	-3,097490498	4,841174243	1,7436837443684
2017	KAEF	0,00000000000003	0,02173751	0,631146974	0,6528844839279
2017	TCID	0,00000000000011	-0,40218353	0,339515342	-0,0626681882320
2017	UNVR	0,000000000000311	-0,282713418	0,202579357	-0,0801340605211
2017	MBTO	0,00000000000004	0,011837942	0,325456505	0,3372944462928
2017	ADES	0,00000000000018	-0,041348284	0,527373129	0,4860248447158
2017	ALKA	0,00000000000002	-0,034604638	0,796560628	0,7619559898456
2017	BAJA	0,00000000000004	-0,293173492	0,291944082	-0,0012294100424
2017	BRNA	0,00000000000005	0,093932265	0,662465224	0,7563974898115
2017	BUDI	0,00000000000021	-0,204325511	0,179498161	-0,0248273499225
2017	CEKA	0,00000000000032	-0,471377536	0,693887673	0,2225101367303
2017	DAJK	0,00000000000014	-0,3865846	0,439577509	0,0529929087343
2017	DPNS	0,00000000000005	0,015768271	0,428055657	0,4438239276069
2017	DVLA	0,00000000000004	-0,267548036	0,341573411	0,0740253746900
2017	FASW	0,00000000000016	-0,155559793	0,207836977	0,0522771838981
2017	KIAS	0,00000000000003	-0,18809567	0,61553061	0,4274349398347
2017	IGAR	0,00000000000002	-0,015706668	0,274339062	0,2586323942212
2017	INAF	0,00000000000002	-0,05008631	0,245818212	0,1957319020210
2017	INCI	0,00000000000030	-0,117377558	0,923043212	0,8056656539380
2017	JECC	0,00000000000001	-0,014341119	0,5690702	0,5547290811161
2017	KBRI	0,00000000000012	-0,255259756	0,387107401	0,1318476453080
2017	KDSI	0,00000000000036	-0,165817781	0,548101417	0,3822836358144

4. Perhitungan *Discretionary Accruals* (DA)

Kode Saham	TAit/Ait-1		NDAit		DAit	
	2016	2017	2016	2017	2016	2017
SMCB	0,5776823876664	0,8870915789126	0,3833325168717	0,6562873139095	0,1943498707947	0,2308042650031
INTP	1,5518611192014	1,6262637509963	1,1558474220184	1,2727319564862	0,3960136971830	0,3535317945101
SMGR	1,6001705976072	7,5331008018619	1,2118198861815	7,1954572730409	0,3883507114257	0,3376435288209
ARNA	0,5430789228929	-0,0996688424535	0,4768003035905	-0,1617798997877	0,0662786193024	0,0621110573342
AMFG	0,9085974166130	1,0209430253163	0,7302366453408	0,9110208879597	0,1783607712722	0,1099221373567
TOTO	0,6193323611911	0,9248845162288	0,5100229801005	0,8022104531542	0,1093093810905	0,1226740630746
ALMI	1,1278503077563	1,2793282721806	0,6831411277595	0,7301863892273	0,4447091799968	0,5491418829534
BTON	0,2576046909467	0,2713126649556	0,1399722158489	0,1464019905458	0,1176324750978	0,1249106744097
GDST	0,2603222314586	-0,0527048805026	-0,0391390306033	-0,2996292046541	0,2994612620618	0,2469243241515
INAI	-0,0126462736971	0,2367293131466	-0,0623652042740	0,1921630706332	0,0497189305769	0,0445662425134
JPRS	0,6397139841604	0,6144083689076	0,5055048572433	0,4694739384042	0,1342091269171	0,1449344305033
LION	0,0496705812575	0,0507285437680	-0,0020872914675	-0,0029102692744	0,0517578727250	0,0536388130424
LMSH	0,5671765637782	0,6346011180139	0,2846060552620	0,5161485732182	0,2825705085162	0,1184525447958
PICO	0,0467518834126	0,5931316169027	-0,1290223496650	0,3950918209330	0,1757742330776	0,1980397959697
EKAD	1,0801104398630	1,9176959829669	0,8526764370104	1,5779215548780	0,2274340028526	0,3397744280888
SRSN	0,6507911090514	0,1372379733706	0,5395518655386	0,1124427039512	0,1112392435128	0,0247952694194
APLI	0,3387229486168	0,1517424915164	0,1641230801113	0,0009567041292	0,1745998685055	0,1507857873872
TRST	-0,0324861781038	0,0317181918365	-0,0915445851660	-0,0110101452834	0,0590584070622	0,0427283371199
YPAS	0,2111502014552	0,3590650561053	-0,0784064567018	0,0575110381325	0,2895566581571	0,3015540179728
CPIN	0,8171941178385	1,2954101185538	0,4421129673665	1,0247612075446	0,3750811504720	0,2706489110092
JPFA	0,7791726920168	0,8372692075748	0,6815952263077	0,7075704321516	0,0975774657091	0,1296987754232
MAIN	0,4851226985311	0,3127116631898	0,3607676086359	0,1951717309079	0,1243550898952	0,1175399322819
SIPD	0,4396626750938	0,3404359803014	0,3130204320501	0,2057071724024	0,1266422430437	0,1347288078990
SPMA	0,5779188572530	0,4233641683515	0,2502598724812	0,1110798404205	0,3276589847717	0,3122843279310
ASII	0,7517456127850	-0,6522498940215	0,6360114771471	-0,9536660646706	0,1157341356380	0,3014161706491
AUTO	0,2772314666389	0,1044800542662	-0,0602322953078	-0,3033262990961	0,3374637619467	0,4078063533623
GJTL	0,3315856669767	0,9363633114310	0,1754048388945	0,6752016481419	0,1561808280822	0,2611616632891
IMAS	0,6209418109638	0,5404041775757	0,4990072292246	0,4167234383813	0,1219345817392	0,1236807391945
INDS	0,5422212461232	0,4048855444904	0,4505121143223	0,3184751669786	0,0917091318009	0,0864103775118
LPIN	0,5177408304990	4,1833695389143	-3,2920391457548	1,3611732544480	3,8097799762537	2,8221962844663
NIPS	1,1365708001129	1,0325868719860	0,9614341348923	0,8922421145504	0,1751366652206	0,1403447574356
PRAS	0,0699253227017	-0,0333586684628	-0,4203904006731	-0,4790166280462	0,4903157233748	0,4456579595834
SMSM	0,5737080992928	0,8155544865994	-0,1522091016772	0,1963171313020	0,7259172009700	0,6192373552974
BATA	2,5348665478451	0,7780421234923	1,3043097379950	0,3917204133378	1,2305568098501	0,3863217101545

Kode Saham	TAit/Ait-1		NDAit		DAit	
	2016	2017	2016	2017	2016	2017
KBLM	0,7960944275165	0,8092893130660	0,7244043292218	0,7560552818170	0,0716900982947	0,0532340312490
KBLI	0,3763841402952	0,5857878888804	0,0943321630155	0,2514970243398	0,2820519772796	0,3342908645405
VOKS	0,6425937895703	0,7446848096711	0,4600130109284	0,5425349658816	0,1825807786419	0,2021498437895
ADES	0,4265615822361	0,3885446627319	0,3568077677410	0,2606200908307	0,0697538144951	0,1279245719012
DLTA	0,4510709884101	0,3968553251325	0,2733543132213	0,2178322112183	0,1777166751888	0,1790231139141
ICBP	0,3570726666994	0,1608019662157	0,2055675536440	-0,0001582889397	0,1515051130554	0,1609602551555
INDF	0,3770568639575	0,2725482430333	0,0717867221336	-0,0489848213410	0,3052701418239	0,3215330643743
MYOR	0,6403062912030	0,2772993295630	0,4842549159506	0,1584696038275	0,1560513752524	0,1188297257356
MLBI	0,2029648237429	0,4200275145908	0,1437998977898	0,3684159752602	0,0591649259530	0,0516115393306
PSDN	0,4811435545307	0,1935693146186	-0,0443341184921	-0,3020041177275	0,5254776730228	0,4955734323462
SKLT	0,3591644648365	0,2437745204098	0,0917460203177	0,0375314402190	0,2674184445188	0,2062430801908
STTP	0,7771719392080	0,8109789814504	0,6773215451062	0,6836931954548	0,0998503941018	0,1272857859957
AISA	0,8773777365303	0,7927156475623	0,8158454427590	0,7297310044480	0,0615322937713	0,0629846431143
ULTJ	0,4187523474139	0,5719244715011	0,1208303396363	0,2323264126865	0,2979220077776	0,3395980588146
GGRM	0,4899637672431	0,2137253042650	0,2282634594412	0,0741941043432	0,2617003078019	0,1395311999218
HMSP	1,0092564057079	0,5049833070653	0,9325343534601	0,4050928310764	0,0767220522478	0,0998904759889
KLBF	2,3989069170197	6,4495244308378	0,9837242814608	1,7436837443684	1,4151826355588	4,7058406864694
KAEF	0,7930710428511	0,7501408062914	0,7004936385804	0,6528844839279	0,0925774042707	0,0972563223635
TCID	0,7750420765218	0,5601163014624	-0,1483832039200	-0,0626681882320	0,9234252804418	0,6227844896944
UNVR	0,3378958042807	0,0565614728524	0,2188620863333	-0,0801340605211	0,1190337179474	0,1366955333735
MBTO	0,5498572827367	0,4477880925261	0,4377620555967	0,3372944462928	0,1120952271400	0,1104936462333
ADES	0,9198256042089	0,6835442029849	0,6769927373244	0,4860248447158	0,2428328668846	0,1975193582691
ALKA	0,3012372942691	0,8106511621278	0,2891781127285	0,7619559898456	0,0120591815406	0,0486951722822
BAJA	0,8478785716735	0,3260730727272	0,5713136478050	-0,0012294100424	0,2765649238686	0,3273024827696
BRNA	0,7772167738676	0,8064856038669	0,7065099403506	0,7563974898115	0,0707068335170	0,0500881140555
BUDI	0,4020587899547	0,2877075466674	0,1094439868181	-0,0248273499225	0,2926148031366	0,3125348965898
CEKA	0,4588514446544	0,5960359118008	0,2113464859593	0,2225101367303	0,2475049586951	0,3735257750706
DAJK	1,1386934664131	0,2519665405458	0,5190401835815	0,0529929087343	0,6196532828316	0,1989736318115
DPNS	0,5753085318818	0,6074003660538	0,3409737043400	0,4438239276069	0,2343348275417	0,1635764384468
DVLA	0,3288139498788	0,2603566633012	0,1051693737319	0,0740253746900	0,2236445761469	0,1863312886112
FASW	0,4051797981867	0,2737521554785	0,1696818241712	0,0522771838981	0,2354979740155	0,2214749715804
KIAS	0,7162225377053	0,5523412717914	0,5883727495656	0,4274349398347	0,1278497881397	0,1249063319567
IGAR	0,3616209475787	0,4196146641266	0,1882471025518	0,2586323942212	0,1733738450269	0,1609822699054
INAF	0,3753726364017	0,3147121679526	0,2404490529251	0,1957319020210	0,1349235834766	0,1189802659317
INCI	1,1777884942990	0,8805386790017	1,0680091534607	0,8056656539380	0,1097793408383	0,0748730250636
JECC	0,7653401839613	0,7822415253593	0,5363328988119	0,5547290811161	0,2290072851494	0,2275124442431
KBRI	1,2453162163846	0,2071426618049	1,1597138406146	0,1318476453080	0,0856023757701	0,0752950164969
KDSI	0,6476942836594	0,5514173694996	0,4844921098957	0,3822836358144	0,1632021737638	0,1691337336852

