

LAMPIRAN

DAFTAR NAMA PERUSAHAAN SAMPEL

Perusahaan Manufaktur di BEI Tahun 2014

1. Sektor industri dasar & kimia

a) Perusahaan subsektor semen

No	Kode	Nama Emiten
1	INTP	Indocement tunggal prakarsa Tbk
2	SMBR	PT semen baturaja (persero) Tbk
3	SMCB	PT solusi bangun indonesia Tbk
4	SMGR	semen indonesia (persero) Tbk
5	WTON	wijaya karya beton Tbk

b) Perusahaan subsector kayu & pengolahannya

6	SULI	SLJ Global Tbk
7	TIRT	Tirta mahakam Resources Tbk

c) Perusahaan subsektor keramik, porselen , dan kaca

8	AMFG	Asahimas flat glass Tbk
9	ARNA	Arwana citramulia Tbk
10	IKAI	Intikeramik alamasri industri Tbk
11	KIAS	Keramika indonesia assosiasi Tbk
12	MLIA	Mulia industrindo Tbk
13	TOTO	Surya toto indonesia Tbk

d) Perusahaan subsektor plastik & kemasan

14	AKPI	Argha karya prima industry Tbk
15	APLI	Asiaplast industries Tbk
16	BRNA	Berlina Tbk
17	FPNI	Lotte chemical titan Tbk
18	IGAR	Champion pacific indonesia Tbk
19	IMPC	Impack pratama industri Tbk
20	IPOL	Indopoly swakarsa industry Tbk
21	TALF	Tunas alfin Tbk
22	TRST	Trias sentosa Tbk
23	YPAS	Yanaprima Hastapersada Tbk

e) Perusahaan subsektor pulp & kertas

24	ALDO	Alkindo naratama Tbk
25	FASW	Fajar surya wisesa Tbk
26	INKP	Indah kiat pulp & paper Tbk
27	INRU	Toba pulp lestari Tbk
28	KBRI	Kertas basuki Rachmat indonesia Tbk

29	KDSI	Kedawung setia Industrial Tbk
30	SPMA	Suparma Tbk
31	TKIM	Pabrik kertas tjiwi kimia Tbk

f) Perusahaan subsektor kimia

32	ADMG	Polychem indonesia Tbk
33	BRPT	Barito pacific Tbk
34	DPNS	Duta pertiwi nusantara Tbk
35	EKAD	Ekadharma international Tbk
36	ETWA	Eterindo wahanatama Tbk
37	INCI	Intanwijaya internasional Tbk
38	SRSN	Indo acidatama Tbk
39	TPIA	Chandra asri petrochemical Tbk
40	UNIC	Unggul indah cahaya Tbk

g) Perusahaan subsektor logam & sejenisnya

41	ALKA	Alakasa industrindo Tbk
42	ALMI	Alumindo light metal industry Tbk
43	BAJA	Saranacentral bajatama Tbk
44	BTON	Betonjaya manunggal Tbk
45	CTBN	Citra tubindo Tbk
46	GDST	Gunawan dianjaya steel Tbk
47	INAI	Indal aluminium industry Tbk
48	ISSP	Steel pipe industry of indonesia Tbk
49	JKSW	Jakarta kyoei steel works Tbk
50	KRAS	krakatau steel (persero) Tbk
51	LION	Lion metal works Tbk
52	LMSH	Lionmesh prima Tbk
53	NIKL	Pelat timah nusantara Tbk
54	PICO	Pelangi indah canindo Tbk
55	TBMS	Tembaga mulia semanan Tbk

h) Perusahaan subsektor pakan ternak

56	CPIN	Charoen pokphand indonesia Tbk
57	CPRO	central proteina prima Tbk
58	JPFA	Japfa comfeed indonesia Tbk
59	MAIN	Malindo feedmill Tbk
60	SIPD	Sierad produce Tbk

i) Perusahaan subsektor industri dasar & kimia lainnya

61	INCF	Indo komoditi korpora Tbk
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2. Sektor barang konsumsi

a) Perusahaan subsektor makanan & minuman

62	ADES	Akasha wira international tbk
63	AISA	Tiga pilar sejahtera food
64	ALTO	Tri banyan tirta tbk
65	BTEK	Bumi teknokultura unggul tbk
66	BUDI	PT Budi starch & sweetener tbk
67	CEKA	PT Wilmar cahaya indonesia tbk
68	DLTA	Delta djakarta tbk
69	ICBP	Indofood cbp sukses makmur tbk
70	IIKP	Inti agri resources tbk
71	INDF	Indofood sukses makmur tbk
72	MGNA	PT magna investama mandiri tbk
73	MLBI	Multi bintang indonesia tbk
74	MYOR	mayora indah tbk
75	PSDN	Prasidha aneka niaga tbk
76	ROTI	PT Nippon indosari corpindo tbk
77	SKLT	Sekar laut tbk
78	STTP	SIANTAR TOP TBK
79	ULTJ	Ultra jaya milk industri tbk

b) Perusahaan subsektor rokok

80	GGRM	Gudang garam tbk
81	HMSP	HM Sampoerna tbk
82	RMBA	Bentoel international investama tbk
83	WIIM	Wismilak inti makmur tbk

c) Perusahaan subsektor farmasi

84	DVLA	Darya-varia laboratoria tbk
85	INAF	Indofarma (persero) tbk
86	KAEF	kimia farma (persero) tbk
87	KLBF	Kalbe farma tbk
88	MERK	Merck tbk
89	PYFA	Pyridam farma tbk
90	SCPI	Merck sharp dohme pharma tbk
91	SIDO	PT Industri jamu dan Farmasi sidomuncul
92	TSPC	Tempo scan Pacific tbk

d) Perusahaan subsektor kosmetik dan keperluan rumah tangga

93	MBTO	Martina berto tbk
94	MRAT	Mustika ratu tbk
95	TCID	Mandom indonesia tbk

96	UNVR	Unilever indonesia tbk
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e) Perusahaan subsektor peralatan rumah tangga

97	CINT	PT Chitose internasional tbk
98	KICI	kedaung indah can tbk
99	LMPI	Langgeng makmur industri tbk

3. Sektor aneka industri

a) Subsektor otomotif dan komponen

100	AUTO	Astra otoparts tbk
101	BRAM	Indo Kordsa tbk
102	GDYR	Goodyear indonesia tbk
103	GJTL	Gajah tunggal tbk
104	IMAS	Indomobil sukses internasional tbk
105	INDS	Indospring tbk
106	LPIN	Multi prima sejahtera tbk
107	MASA	Multistrada arah sarana tbk
108	NIPS	Nipress tbk
109	PRAS	Prima alloy steel universal tbk
110	SMSM	Selamat sempurna tbk

b) Subsektor textile dan garmen

111	ARGO	Argo pantes tbk
112	CNTX	Centex tbk
113	ERTX	Eratex djaja tbk
114	ESTI	ever shine textile industry tbk
115	HDTX	Panasia indo resources tbk
116	INDR	indorama synthetics tbk
117	ARGO	Argo pantes tbk
118	POLY	Asia pacific fibers tbk
119	RICY	Ricky putra globalindo tbk
120	SRIL	PT Sri rejeki isman tbk
121	SSTM	Sunson textile manufacturer tbk
122	STAR	PT Buana artha anugerah tbk.
123	TFCO	Tifico fiber indonesia tbk
124	TRIS	Trisula international tbk
125	UNIT	Nusantara inti corpora tbk

c) Subsektor mesin dan alat berat

126	KRAH	PT Grand kartech tbk
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d) Subsektor elektronika

127	PTSN	sat nusapersada tbk
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e) Subsektor kabel

128	IKBI	Sumi indo kabel tbk
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129	JECC	Jembo cable company tbk
130	KBLI	KMI wire and cable tbk
131	KBLM	kabelindo murni tbk
132	SCCO	supreme cable manufacturing corporation tbk
133	VOKS	Voksel electrics tbk`

f) Subsektor alas kaki

134	BIMA	Primarindo asia infrastructure tbk
135	BATA	Sepatu bata tbk

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5	WTON	wijaya karya beton Tbk

b) Subsektor keramik, porselen dan kaca

6	AMFG	Asahimas flat glass Tbk
7	ARNA	Arwana citramulia Tbk
8	IKAI	Intikeramik alamasri industri Tbk
9	KIAS	Keramika indonesia assosiasi Tbk
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c) Subsektor logam & sejenisnya

12	ALKA	Alakasa industrindo Tbk
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17	GDST	Gunawan dianjaya steel Tbk
18	INAI	Indal aluminium industry Tbk
19	ISSP	Steel pipe industry of indonesia Tbk
20	JKSW	Jakarta kyoei steel works Tbk
21	JPRS	Jaya pari steel Tbk
22	KRAS	krakatau steel (persero) Tbk
23	LION	Lion metal works Tbk
24	LMSH	Lionmesh prima Tbk
25	NIKL	Pelat timah nusantara Tbk
26	PICO	Pelangi indah canindo Tbk
27	TBMS	Tembaga mulia semanan Tbk

d) Subsektor kimia

28	AGII	Aneka gas industri Tbk
29	BRPT	Barito pacific Tbk
30	ADMG	Polychem indonesia Tbk
31	BUDI	Budi starch & sweetner Tbk
32	DPNS	Duta pertiwi nusantara Tbk
33	EKAD	Ekadharna international Tbk
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42	FPNI	Lotte chemical titan Tbk
43	IGAR	Champion pacific indonesia Tbk
44	IMPC	Impack pratama industri Tbk
45	IPOL	Indopoly swakarsa industry Tbk
46	SIAP	Sekawan Intipratama Tbk
47	TALF	Tunas alfin Tbk
48	TRST	Trias sentosa Tbk
49	YPAS	Yanaprima Hastapersada Tbk

f) Subsektor pakan ternak

50	CPIN	Charoen pokphand indonesia Tbk
51	JPFA	Japfa comfeed indonesia Tbk
52	MAIN	Malindo feedmill Tbk
53	SIPD	Sierad produce Tbk

g) Subsektor industri kayu & pengolahannya

54	SULI	SLJ Global Tbk
55	TIRT	Tirta mahakam Resources Tbk

h) Subsektor bubur kertas

56	ALDO	Alkindo naratama Tbk
57	DAJK	Dwi aneka jaya kemasindo Tbk
58	FASW	Fajar surya wisesa Tbk
59	INKP	Indah kiat pulp & paper Tbk
60	INRU	Toba pulp lestari Tbk
61	KBRI	Kertas basuki Rachmat indonesia Tbk
62	KDSI	Kedawung setia Industrial Tbk
63	SPMA	Suparma Tbk
64	TKIM	Pabrik kertas tjiwi kimia Tbk

i) Subsektor lainnya

65	INCF	Indo komoditi korpora Tbk
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2. Sektor aneka industri

a) Subsektor mesin dan alat berat

66	AMIN	Ateliers mecaniques D'indonesia Tbk
67	KRAH	PT Grand kartech tbk

b) Subsektor otomotif & komponen

68	ASII	Astra international Tbk
69	AUTO	Astra otoparts tbk
70	BOLT	Garuda metalindo tbk
71	BRAM	Indo Kordsa tbk
72	GDYR	Goodyear indonesia tbk
73	GJTL	Gajah tunggal tbk
74	IMAS	Indomobil sukses internasional tbk
75	INDS	Indospring tbk
76	LPIN	Multi prima sejahtera tbk
77	MASA	Multi strada arah sarana tbk
78	NIPS	Nipress tbk
79	PRAS	Prima alloy steel universal tbk
80	SMSM	Selamat sempurna tbk

c) Subsektor tekstil & garmen

81	ADMG	Polychem Indonesia tbk
82	ARGO	Argo pantes tbk
83	CNTX	Centex tbk
84	ERTX	Eratex djaja tbk
85	ESTI	ever shine textile industry tbk
86	HDTX	Panasia indo resources tbk
87	INDR	indorama synthetics tbk
88	MYTX	Asia pacific investama tbk
89	PBRX	Pan brothers tbk
90	POLY	Asia pacific fibers tbk
91	RICY	Ricky putra globalindo tbk
92	STAR	PT Buana artha anugerah tbk.
93	SRIL	PT Sri rejeki isman tbk
94	SSTM	Sunson textile manufacturer tbk
95	TFCO	Tifico fiber indonesia tbk
96	TRIS	Trisula international tbk
97	UNIT	Nusantara inti corpora tbk

d) Subsektor alas kaki

98	BIMA	Primarindo asia infrastructure tbk
99	BATA	Sepatu bata tbk

e) Subsektor kabel

100	IKBI	Sumi indo kabel tbk
101	JECC	Jembo cable company tbk
102	SCCO	supreme cable manufacturing corporation tbk
103	VOKS	Voksel electrics tbk`

f) Subsektor elektronika

104	PSTN	Sat nusapersada tbk
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3. Sektor barang konsumsi

a) Subsektor makanan & minuman

105	AISA	Tiga pilar sejahtera food
106	ALTO	Tri banyan tirta tbk
107	CEKA	PT Wilmar cahaya indonesia tbk
108	DLTA	Delta djakarta tbk
109	ICBP	Indofood cbp sukses makmur tbk
110	IIKP	Inti agri resources tbk
111	INDF	Indofood sukses makmur tbk
112	MLBI	Multi bintang indonesia tbk
113	MYOR	mayora indah tbk
114	PSDN	Prasidha aneka niaga tbk
115	ROTI	PT Nippon indosari corpindo tbk
116	SKBM	Sekar bumi tbk
117	SKLT	Sekar laut tbk
118	STTP	SIANTAR TOP TBK
119	ULTJ	Ultra jaya milk industri tbk

b) Subsektor pabrik tembakau

120	GGRM	Gudang garam tbk
121	HMSP	HM Sampoerna tbk
122	RMBA	Bentoel international investama tbk
123	WIIM	Wismilak inti makmur tbk

c) Subsektor farmasi

124	DVLA	Darya-varia laboratoria tbk
125	INAF	Indofarma (persero) tbk
126	KAEF	kimia farma (persero) tbk
127	KLBF	Kalbe farma tbk
128	MERK	Merck tbk
129	PYFA	Pyridam farma tbk
130	SCPI	Merck sharp dohme pharma tbk
131	SIDO	PT Industri jamu dan Farmasi sidomuncul
132	TSPC	Tempo scan Pacific tbk

d) Subsektor kosmetik & barang keperluan rumah tangga

133	KINO	Kino Indonesia tbk
134	MBTO	Martina berto tbk
135	MRAT	Mustika ratu tbk
136	TCID	Mandom indonesia tbk
137	UNVR	Unilever indonesia tbk

e) Subsektor peralatan rumah tangga

138	CINT	PT Chitose internasional tbk
139	KICI	kedaung indah can tbk
140	LMPI	Langgeng makmur industri tbk

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1. Sektor industri dasar & kimia

a) Sub sektor semen

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4	SMGR	semen indonesia (persero) Tbk
5	WSBP	Waskita beton precast tbk
6	WTON	wijaya karya beton Tbk

b) Subsektor kayu & pengolahannya

7	SULI	SLJ Global Tbk
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c) Subsektor keramik, porselen, dan kaca

9	AMFG	Asahimas flat glass Tbk
10	ARNA	Arwana citramulia Tbk
11	IKAI	Intikeramik alamasri industri Tbk
12	KIAS	Keramika indonesia assosiasi Tbk
13	MARK	Mark dynamics Indonesia tbk
14	MLIA	Mulia industrindo Tbk
15	TOTO	Surya toto indonesia Tbk

d) Subsektor plastik & kemasan

16	AKPI	Argha karya prima industry Tbk
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e) Subsektor pulp & kertas

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32	SPMA	Suparma Tbk
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f) Subsektor kimia

34	AGII	Aneka gas industri Tbk
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36	ADMG	Polychem indonesia Tbk
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g) Subsektor logam & sejenisnya

44	ALKA	Alakasa industrindo Tbk
45	ALMI	Alumindo light metal industry Tbk
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59	CPIN	Charoen pokphand indonesia Tbk
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63	SIPD	Sierad produce Tbk

i) Subsektor industri dasar & kimia lainnya

64	INCF	Indo komoditi Korpora tbk
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2. Sektor industri barang konsumsi

a) Subsektor makanan & minuman

65	AISA	Tiga pilar sejahtera food
66	ADES	Akasha wira international tbk

67	ALTO	Tri banyan tirta tbk
68	BTEK	Bumi teknokultura unggul tbk
69	BUDI	Budi starch & sweetner tbk
70	CAMP	Campina ice cream industry tbk
71	CEKA	PT Wilmar cahaya indonesia tbk
72	DLTA	Delta djakarta tbk
73	ICBP	Indofood cbp sukses makmur tbk
74	IIKP	Inti agri resources tbk
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78	MYOR	mayora indah tbk
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80	ROTI	PT Nippon indosari corpindo tbk
81	SKBM	Sekar bumi tbk
82	SKLT	Sekar laut tbk
83	STTP	SIANTAR TOP TBK
84	ULTJ	Ultra jaya milk industri tbk

b) Subsektor pabrik tembakau

85	GGRM	Gudang garam tbk
86	HMSP	HM Sampoerna tbk
87	RMBA	Bentoel international investama tbk
88	WIIM	Wismilak inti makmur tbk

c) Subsektor farmasi

89	DVLA	Darya-varia laboratoria tbk
90	INAF	Indofarma (persero) tbk
91	KAEF	kimia farma (persero) tbk
92	KLBF	Kalbe farma tbk
93	MERK	Merck tbk
94	PYFA	Pyridam farma tbk
95	SCPI	Merck sharp dohme pharma tbk
96	SIDO	PT Industri jamu dan Farmasi sidomuncul
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d) Subsektor kosmetik & barang keperluan rumah tangga

98	KINO	Kino Indonesia tbk
99	MBTO	Martina berto tbk
100	MRAT	Mustika ratu tbk
101	TCID	Mandom indonesia tbk
102	UNVR	Unilever indonesia tbk

e) Subsektor peralatan rumah tangga

103	CINT	PT Chitose internasional tbk
104	KICI	kedaung indah can tbk
106	LMPI	Langgeng makmur industri tbk

107	WOOD	Integra indocabinet tbk
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f) Subsektor industri barang konsumsi lainnya

108	HRTA	Hartadinata abadi tbk
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3. Sektor aneka industri

a) Subsektor otomotif dan komponen

109	AUTO	Astra otoparts tbk
110	ASII	Astra international tbk
111	BOLT	Garuda metalindo tbk
112	BRAM	Indo Kordsa tbk
113	GDYR	Goodyear indonesia tbk
114	GJTL	Gajah tunggal tbk
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b) Subsektor textile dan garmen

122	ARGO	Argo pantes tbk
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129	PBRX	Pan brothers tbk
130	BELL	Trisula textile industries tbk
131	POLY	Asia pacific fibers tbk
132	RICY	Ricky putra globalindo tbk
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146	TFCO	Tifico fiber indonesia tbk
147	TRIS	Trisula international tbk
148	UNIT	Nusantara inti corpora tbk

c) Subsektor mesin dan alat berat

149	KRAH	PT Grand kartech tbk
150	AMIN	Ateliers mechaniques D'indonesia tbk
151	GMFI	Garuda maintenance facility aero asia tbk

d) Subsektor elektronika

152	PTSN	sat nusapersada tbk
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e) Subsektor kabel

153	IKBI	Sumi indo kabel tbk
154	JECC	Jembo cable company tbk
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f) Subsektor alas kaki

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18	BRNA	Berlina Tbk
19	FPNI	Lotte chemical titan Tbk
20	IGAR	Champion pacific indonesia Tbk
21	IMPC	Impack pratama industri Tbk
22	IPOL	Indopoly swakarsa industry Tbk
23	PBID	Panca budi idaman tbk
24	TALF	Tunas alfin Tbk
25	TRST	Trias sentosa Tbk
26	YPAS	Yanaprima Hastapersada Tbk

e) Subsektor pulp & kertas

27	ALDO	Alkindo naratama Tbk
28	FASW	Fajar surya wisesa Tbk
29	INKP	Indah kiat pulp & paper Tbk
30	INRU	Toba pulp lestari Tbk
31	KBRI	Kertas basuki Rachmat indonesia Tbk

32	KDSI	Kedawung setia Industrial Tbk
33	SPMA	Suparma Tbk
34	TKIM	Pabrik kertas tjiwi kimia Tbk

f) Subsektor kimia

35	AGII	Aneka gas industri Tbk
36	BRPT	Barito pacific Tbk
37	ADMG	Polychem indonesia Tbk
38	DPNS	Duta pertiwi nusantara Tbk
39	EKAD	Ekadharna international Tbk
40	ETWA	Eterindo wahanatama Tbk
41	INCI	Intanwijaya internasional Tbk
42	SRSN	Indo acidatama Tbk
43	MDKI	Emdeki utama tbk
44	TPIA	Chandra asri petrochemical Tbk
45	UNIC	Unggul indah cahaya Tbk

g) Subsektor logam & sejenisnya

46	ALKA	Alakasa industrindo Tbk
47	ALMI	Alumindo light metal industry Tbk
48	BAJA	Saranacentral bajatama Tbk
49	BTON	Betonjaya manunggal Tbk
50	CTBN	Citra tubindo Tbk
51	GDST	Gunawan dianjaya steel Tbk
52	INAI	Indal aluminium industry Tbk
53	ISSP	Steel pipe industry of indonesia Tbk
54	JKSW	Jakarta kyoei steel works Tbk
55	KRAS	krakatau steel (persero) Tbk
56	LION	Lion metal works Tbk
57	LMSH	Lionmesh prima Tbk
58	NIKL	Pelat timah nusantara Tbk
59	PICO	Pelangi indah canindo Tbk
60	TBMS	Tembaga mulia semanan Tbk

h) Subsektor pakan ternak

61	CPIN	Charoen pokphand indonesia Tbk
62	CPRO	Central proteina prima tbk
63	JPFA	Japfa comfeed indonesia Tbk
64	MAIN	Malindo feedmill Tbk
65	SIPD	Sierad produce Tbk

i) Subsektor industri dasar & kimia lainnya

66	INCF	Indo komoditi Korpora tbk
67	KMTR	Kirana megatara tbk

2. Sektor industri barang konsumsi

a) Subsektor makanan & minuman

68	AISA	Tiga pilar sejahtera food
69	ADES	Akasha wira international tbk
70	ALTO	Tri banyan tirta tbk
71	BTEK	Bumi teknokultura unggul tbk
72	BUDI	Budi starch & sweetner tbk
73	CAMP	Campina ice cream industry tbk
74	CEKA	PT Wilmar cahaya indonesia tbk
75	DLTA	Delta djakarta tbk
76	ICBP	Indofood cbp sukses makmur tbk
77	IIKP	Inti agri resources tbk
78	INDF	Indofood sukses makmur tbk
79	MLBI	Multi bintang indonesia tbk
80	MGNA	Magna investama mandiri tbk
81	MYOR	mayora indah tbk
82	PSDN	Prasidha aneka niaga tbk
83	ROTI	PT Nippon indosari corpindo tbk
84	SKBM	Sekar bumi tbk
85	SKLT	Sekar laut tbk
86	STTP	SIANTAR TOP TBK
87	ULTJ	Ultra jaya milk industri tbk
88	CLEO	Sariguna primatirta tbk
89	HOKI	Buyung poetra sembada tbk
90	PCAR	Prima cakrawala abadi tbk

b) Subsektor pabrik tembakau

91	GGRM	Gudang garam tbk
92	HMSP	HM Sampoerna tbk
93	RMBA	Bentoel international investama tbk
94	WIIM	Wismilak inti makmur tbk

c) Subsektor farmasi

95	DVLA	Darya-varia laboratoria tbk
96	INAF	Indofarma (persero) tbk
97	KAEF	kimia farma (persero) tbk
98	KLBF	Kalbe farma tbk
99	MERK	Merck tbk
100	PYFA	Pyridam farma tbk
101	SCPI	Merck sharp dohme pharma tbk
102	SIDO	PT Industri jamu dan Farmasi sidomuncul
103	TSPC	Tempo scan Pacific tbk

d) Subsektor kosmetik & barang keperluan rumah tangga

104	KINO	Kino Indonesia tbk
105	MBTO	Martina berto tbk
106	MRAT	Mustika ratu tbk
107	TCID	Mandom indonesia tbk
108	UNVR	Unilever indonesia tbk

e) Subsektor peralatan rumah tangga

109	CINT	PT Chitose internasional tbk
110	KICI	kedaung indah can tbk
111	LMPI	Langgeng makmur industri tbk
112	WOOD	Integra indocabinet tbk

f) Subsektor industri barang konsumsi lainnya

113	HRTA	Hartadinata abadi tbk
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3. Sektor aneka industri

a) Subsektor otomotif dan komponen

114	AUTO	Astra otoparts tbk
115	ASII	Astra international tbk
116	BOLT	Garuda metalindo tbk
117	BRAM	Indo Kordsa tbk
118	GDYR	Goodyear indonesia tbk
119	GJTL	Gajah tunggal tbk
120	IMAS	Indomobil sukses internasional tbk
121	INDS	Indospring tbk
122	LPIN	Multi prima sejahtera tbk
123	MASA	Multistrada arah sarana tbk
124	NIPS	Nipress tbk
125	PRAS	Prima alloy steel universal tbk
126	SMSM	Selamat sempurna tbk

b) Subsektor textile dan garmen

127	ARGO	Argo pantes tbk
128	CNTX	Centex tbk
129	ERTX	Eratex djaja tbk
130	ESTI	ever shine textile industry tbk
131	HDTX	Panasia indo resources tbk
132	INDR	indorama synthetics tbk
133	MYTX	Asia pacific investama tbk
134	PBRX	Pan brothers tbk
135	BELL	Trisula textile industries tbk
136	POLY	Asia pacific fibers tbk
137	RICY	Ricky putra globalindo tbk
138	SRIL	PT Sri rejeki isman tbk
139	SSTM	Sunson textile manufacturer tbk
140	STAR	PT Buana artha anugerah tbk.
141	TFCO	Tifico fiber indonesia tbk
142	TRIS	Trisula international tbk
143	UNIT	Nusantara inti corpora tbk

c) Subsektor mesin dan alat berat

144	KRAH	PT Grand kartech tbk
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145	AMIN	Ateliers mechaniques D'indonesia tbk
146	GMFI	Garuda maintenance facility aero asia tbk

d) Subsektor elektronika

147	PTSN	sat nusapersada tbk
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e) Subsektor kabel

148	IKBI	Sumi indo kabel tbk
149	JECC	Jembo cable company tbk
150	KBLI	KMI wire and cable tbk
151	KBLM	kabelindo murni tbk
152	SCCO	supreme cable manufacturing corporation tbk
153	VOKS	Voksel electrics tbk`

f) Subsektor alas kaki

154	BIMA	Primarindo asia infrastructure tbk
155	BATA	Sepatu bata tbk

DAFTAR NAMA PERUSAHAAN SAMPEL

Perusahaan Manufaktur di BEI Tahun 2018

1. Sektor industri dasar & kimia

a) Sub sektor semen

No	Kode	Nama Emiten
1	INTP	Indocement tunggal prakarsa Tbk
2	SMBR	PT semen baturaja (persero) Tbk
3	SMCB	PT solusi bangun indonesia Tbk
4	SMGR	semen indonesia (persero) Tbk
5	WSBP	Waskita beton precast tbk
6	WTON	wijaya karya beton Tbk

b) Subsektor kayu & pengolahannya

7	SULI	SLJ Global Tbk
8	TIRT	Tirta mahakam Resources Tbk

c) Subsektor keramik, porselen, dan kaca

9	AMFG	Asahimas flat glass Tbk
10	ARNA	Arwana citramulia Tbk
11	IKAI	Intikeramik alamasri industri Tbk
12	KIAS	Keramika indonesia assosiasi Tbk
13	MARK	Mark dynamics Indonesia tbk
14	MLIA	Mulia industrindo Tbk
15	TOTO	Surya toto indonesia Tbk
16	CAKK	Cahayaputra asa keramik tbk

d) Subsektor plastik & kemasan

17	AKPI	Argha karya prima industry Tbk
18	APLI	Asiaplast industries Tbk
19	BRNA	Berlina Tbk
20	FPNI	Lotte chemical titan Tbk
21	IGAR	Champion pacific indonesia Tbk
22	IMPC	Impack pratama industri Tbk
23	IPOL	Indopoly swakarsa industry Tbk
24	PBID	Panca budi idaman tbk
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32	KBRI	Kertas basuki Rachmat indonesia Tbk
33	KDSI	Kedawung setia Industrial Tbk
34	SPMA	Suparma Tbk
35	TKIM	Pabrik kertas tjiwi kimia Tbk
36	SWAT	Sriwahana adityakarta tbk

f) Subsektor kimia

37	AGII	Aneka gas industri Tbk
38	BRPT	Barito pacific Tbk
39	ADMG	Polychem indonesia Tbk
40	DPNS	Duta pertiwi nusantara Tbk
41	EKAD	Ekadharna international Tbk
42	ETWA	Eterindo wahanatama Tbk
43	INCI	Intanwijaya internasional Tbk
44	SRSN	Indo acidatama Tbk
45	MDKI	Emdeki utama tbk
46	TPIA	Chandra asri petrochemical Tbk
47	UNIC	Unggul indah cahaya Tbk
48	MOLI	Madusari murni indah tbk
49	TDPM	Tridomain performance material tbk

g) Subsektor logam & sejenisnya

50	ALKA	Alakasa industrindo Tbk
51	ALMI	Alumindo light metal industry Tbk
52	BAJA	Saranacentral bajatama Tbk
53	BTON	Betonjaya manunggal Tbk
54	CTBN	Citra tubindo Tbk
55	GDST	Gunawan dianjaya steel Tbk
56	INAI	Indal aluminium industry Tbk
57	ISSP	Steel pipe industry of indonesia Tbk
58	JKSW	Jakarta kyoei steel works Tbk
59	KRAS	krakatau steel (persero) Tbk
60	LION	Lion metal works Tbk
61	LMSH	Lionmesh prima Tbk
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63	PICO	Pelangi indah canindo Tbk
64	TBMS	Tembaga mulia semanan Tbk

h) Subsektor pakan ternak

65	CPIN	Charoen pokphand indonesia Tbk
66	CPRO	Central proteina prima tbk
67	JPFA	Japfa comfeed indonesia Tbk
68	MAIN	Malindo feedmill Tbk
69	SIPD	Sierad produce Tbk

i) Subsektor industri dasar & kimia lainnya

70	INCF	Indo komoditi Korpora tbk
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71	KMTR	Kirana megatara tbk
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2. Sektor industri barang konsumsi

a) Subsektor makanan & minuman

72	AISA	Tiga pilar sejahtera food
73	ADES	Akasha wira international tbk
74	ALTO	Tri banyan tirta tbk
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93	HOKI	Buyung poeta sembada tbk
94	PCAR	Prima cakrawala abadi tbk

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95	GGRM	Gudang garam tbk
96	HMSP	HM Sampoerna tbk
97	RMBA	Bentoel international investama tbk
98	WIIM	Wismilak inti makmur tbk

c) Subsektor farmasi

99	DVLA	Darya-varia laboratoria tbk
100	INAF	Indofarma (persero) tbk
101	KAEF	kimia farma (persero) tbk
102	KLBF	Kalbe farma tbk
103	MERK	Merck tbk
104	PYFA	Pyridam farma tbk
105	SCPI	Merck sharp dohme pharma tbk
106	SIDO	PT Industri jamu dan Farmasi sidomuncul
107	TSPC	Tempo scan Pacific tbk
108	PEHA	Pharops tbk

d) Subsektor kosmetik & barang keperluan rumah tangga

109	KINO	Kino Indonesia tbk
110	MBTO	Martina berto tbk
111	MRAT	Mustika ratu tbk
112	TCID	Mandom indonesia tbk
113	UNVR	Unilever indonesia tbk
114	KPAS	Cottonindo ariesta tbk

e) Subsektor peralatan rumah tangga

115	CINT	PT Chitose internasional tbk
116	KICI	kedaung indah can tbk
117	LMPI	Langgeng makmur industri tbk
118	WOOD	Integra indocabinet tbk

f) Subsektor industri barang konsumsi lainnya

119	HRTA	Hartadinata abadi tbk
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3. Sektor aneka industri

a) Subsektor otomotif dan komponen

120	AUTO	Astra otoparts tbk
121	ASII	Astra international tbk
122	BOLT	Garuda metalindo tbk
123	BRAM	Indo Kordsa tbk
124	GDYR	Goodyear indonesia tbk
125	GJTL	Gajah tunggal tbk
126	IMAS	Indomobil sukses internasional tbk
127	INDS	Indospring tbk
128	LPIN	Multi prima sejahtera tbk
129	MASA	Multi strada arah sarana tbk
130	NIPS	Nipress tbk
131	PRAS	Prima alloy steel universal tbk
132	SMSM	Selamat sempurna tbk

b) Subsektor textile dan garmen

133	ARGO	Argo pantes tbk
134	CNTX	Centex tbk
135	ERTX	Eratex djaja tbk
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138	INDR	indorama synthetics tbk
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140	PBRX	Pan brothers tbk
141	BELL	Trisula textile industries tbk
142	POLY	Asia pacific fibers tbk
143	RICY	Ricky putra globalindo tbk
144	SRIL	PT Sri rejeki isman tbk
145	SSTM	Sunson textile manufacturer tbk
146	STAR	PT Buana artha anugerah tbk.

147	TFCO	Tifico fiber indonesia tbk
148	TRIS	Trisula international tbk
149	UNIT	Nusantara inti corpora tbk
150	ZONE	Mega perintis tbk

c) Subsektor mesin dan alat berat

151	KRAH	PT Grand kartech tbk
152	AMIN	Ateliers mechaniques D'indonesia tbk
153	GMFI	Garuda maintenance facility aero asia tbk
154	KPAL	Steadfast marine tbk

d) Subsektor elektronika

155	PTSN	sat nusapersada tbk
156	JSKY	Sky energy Indonesia tbk

e) Subsektor kabel

157	IKBI	Sumi indo kabel tbk
158	JECC	Jembo cable company tbk
159	KBLI	KMI wire and cable tbk
160	KBLM	kabelindo murni tbk
161	SCCO	supreme cable manufacturing corporation tbk
162	VOKS	Voksel electrics tbk`

f) Subsektor alas kaki

163	BIMA	Primarindo asia infrastructure tbk
164	BATA	Sepatu bata tbk

LAMPIRAN 2
PERHITUNGAN RSST ACCRUAL PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2014-2018

No.	KODE	TAHUN	ΔWC	ΔNCO	ΔFIN	AVERAGE TOTAL ASSETS	RSST ACCRUAL
1	INTP	2014	-Rp 1.279.945	Rp 5.364.791	-Rp 470.618	Rp 27.746.107	0,1302607
2	SMBR	2014	Rp 243.009.406	-Rp 339.002.131	Rp 35.345.835	Rp 2.818.888.596	-0,021514
3	SMCB	2014	-Rp 339.577	Rp 2.625.584	-Rp 2.314.717	Rp 16.045.171	-0,001789
4	WTON	2014	Rp 309.347.754	Rp 3.618.954.203	-Rp 1.318.227.986	Rp 14.255.062.350	0,183098
5	KIAS	2014	Rp 51.909.495.926	Rp 99.424.658.779	-Rp 11.941.230.389	Rp 2.311.723.756.792	0,0602983
6	MLIA	2014	-Rp 6.202.935	Rp 162.915.558	Rp 106.206.873	Rp 7.202.525.883	0,0365038
7	IGAR	2014	Rp 43.627.060.398	Rp 29.229.531.033	Rp 2.560.313.279	Rp 332.320.714.037	0,2269401
8	FASW	2014	-Rp 592.689.898.711	Rp 568.376.069.325	Rp 197.805.539.286	Rp 5.636.530.565.513	0,0307799
9	SPMA	2014	Rp 404.285.236.139	-Rp 30.368.491.625	-Rp 273.709.294.448	Rp 1.929.531.448.809	0,0519336
10	ALMI	2014	Rp 2.262.086.348.980	Rp 493.593.909.424	-Rp 476.666.529.735	Rp 2.982.258.605.466	0,7641905
11	BAJA	2014	-Rp 9.197.558.972	Rp 154.979.948.848	-Rp 117.626.685.022	Rp 908.780.701.729	0,0309818
12	GDST	2014	-Rp 388.470.455.605	Rp 537.631.602.671	-Rp 177.090.754.520	Rp 1.273.059.594.549	-0,021939
13	CPIN	2014	-Rp 955.422	Rp 7.088.053	-Rp 4.147.634	Rp 18.292.318	0,1085153
14	JPFA	2014	-Rp 850.254	Rp 1.696.837	-Rp 760.820	Rp 15.324.013	0,0055966
15	MAIN	2014	Rp 122.278.406	Rp 1.409.944.684	-Rp 1.101.419.156	Rp 2.872.809.254	0,1499591
16	SIPD	2014	Rp 338.658.326.415	-Rp 691.538.227.429	Rp 356.651.780.190	Rp 2.978.297.474.179	0,0012665
17	ADES	2014	-Rp 4.029	Rp 98.851	-Rp 32.780	Rp 472.965	0,1311767
18	BTEK	2014	Rp 31.444.417.399	Rp 36.524.044.113	-Rp 77.190.773.328	Rp 406.117.608.438	-0,022708
19	CEKA	2014	-Rp 354.149.881.517	Rp 217.242.817.723	-Rp 205.246.499.390	Rp 1.176.813.649.874	-0,290746
20	DLTA	2014	Rp 72.203.747	Rp 140.617.845	-Rp 36.991.072	Rp 929.493.968	0,189168
21	ULTJ	2014	Rp 710.385.142.675	Rp 135.995.755.394	Rp 175.867.704.419	Rp 2.864.352.274.749	0,3568865
22	HMSP	2014	-Rp 1.946.756	Rp 2.193.494	-Rp 1.546.465	Rp 27.892.612	-0,046598
23	WIIM	2014	-Rp 24.608.121.872	Rp 201.570.330.841	-Rp 30.830.620.839	Rp 1.280.959.468.333	0,1140798
24	INAF	2014	Rp 4.384.525.575	-Rp 49.382.094.758	Rp 47.392.069.325	Rp 1.271.426.972.301	0,0018833

25	KLBF	2014	Rp 878.155.769.908	Rp 1.549.333.035.666	Rp 204.910.112.333	Rp 11.870.046.821.378	0,2217682
26	MERK	2014	Rp 25.099.237	Rp 21.035.972	Rp 530.134.489	Rp 706.772.500	0,8153539
27	SIDO	2014	-Rp 506.472	Rp 245.248	Rp 139.311	Rp 2.886.453	-0,042236
28	MBTO	2014	-Rp 10.138.268.283	Rp 20.182.274.207	-Rp 5.182.667.552	Rp 615.576.413.697	0,0078972
29	UNVR	2014	Rp 28.841	Rp 1.892.473	-Rp 1.233.090	Rp 13.492.069	0,0510095
30	ASII	2014	Rp 6.505	Rp 28.504	-Rp 6.403	Rp 225.012	0,127131
31	AUTO	2014	-Rp 955.099	Rp 3.193.899	-Rp 792.027	Rp 13.432.885	0,1077038
32	IMAS	2014	Rp 210.415.024.603	Rp 1.765.852.190.478	-Rp1.020.038.992.888	Rp 22.893.210.171.275	0,0417691
33	INDS	2014	-Rp 163.960.770.501	Rp 153.561.267.591	-Rp 10.990.050.392	Rp 2.239.592.221.483	-0,009551
34	SMSM	2014	Rp 13.527	Rp 153.242	Rp 91.931	Rp 1.731.053	0,1494466
35	BIMA	2014	Rp 7.890.372.423	-Rp 11.789.856.385	Rp 23.997.477.538	Rp 111.032.818.723	0,1810095
36	INTP	2015	-Rp 2.380.700	Rp 214.639	Rp 470.618	Rp 28.261.667	-0,059991
37	SMCB	2015	Rp 165.689	-Rp 323.431	-Rp 434.948	Rp 17.258.459	-0,034342
38	WTON	2015	Rp 957.583.962	Rp 2.788.591.904	-Rp 3.046.377.667	Rp 17.758.784.017	0,0394057
39	KIAS	2015	-Rp 176.001.819.985	-Rp 356.516.957.311	-Rp 75.160.479.955	Rp 2.238.466.649.792	-0,271471
40	MLIA	2015	-Rp 393.630.598	Rp 97.825.500	-Rp 117.101.012	Rp 7.170.476.299	-0,057584
41	IGAR	2015	Rp 18.314.591.896	Rp 62.739.696.438	Rp 12.971.774.303	Rp 366.915.412.083	0,2562609
42	SPMA	2015	-Rp 548.933.345.146	Rp 590.517.697.161	-Rp 101.942.678.327	Rp 2.138.710.722.221	-0,028222
43	ALMI	2015	-Rp 208.315.378.588	-Rp 896.010.794.232	Rp 947.476.617.514	Rp 2.700.738.283.641	-0,058077
44	BAJA	2015	Rp 16.965.215.837	-Rp 69.611.861.410	-Rp 746.066.951	Rp 961.657.825.798	-0,055522
45	GDST	2015	-Rp 113.993.004.536	-Rp 122.778.097.466	Rp 104.650.671.374	Rp 884.692.241.942	-0,149341
46	CPIN	2015	Rp 767.022	Rp 4.673.592	-Rp 2.187.057	Rp 22.773.677	0,1428648
47	JPFA	2015	Rp 458.617	Rp 1.826.901	-Rp 642.122	Rp 16.444.951	0,0999332
48	MAIN	2015	Rp 374.338.090	Rp 527.210.300	Rp 39.851.892	Rp 3.746.643.940	0,2512649
49	SIPD	2015	-Rp 418.662.782.375	-Rp 688.245.541.704	Rp 1.380.449.879	Rp 2.523.842.276.939	-0,438034
50	ADES	2015	-Rp 7.037	Rp 187.966	-Rp 115.789	Rp 579.045	0,1124956
51	AISA	2015	-Rp 770.599	Rp 2.838.681	-Rp 1.306.140	Rp 8.216.413	0,0927341
52	ALTO	2015	-Rp 290.370.454.531	Rp 205.866.174.324	Rp 33.146.829.181	Rp 1.209.526.813.429	-0,042461
53	BTEK	2015	-Rp 10.547.728.783	Rp 64.879.448.256	-Rp 51.634.332.085	Rp 468.898.930.038	0,0057526
54	CEKA	2015	Rp 101.907.472.244	Rp 202.111.042.660	-Rp 99.333.830.444	Rp 1.384.913.105.008	0,147796

55	DLTA	2015	Rp 98.363.829	Rp 33.159.181	Rp 38.773.446	Rp 1.015.134.525	0,1677575
56	MLBI	2015	Rp 267.035	-Rp 184.550	Rp 342.881	Rp 2.165.952	0,1963875
57	PSDN	2015	-Rp 41.959.755.308	-Rp 12.825.420.757	-Rp 53.726.003.765	Rp 620.663.647.257	-0,174831
58	ULTJ	2015	Rp 390.802.217.641	Rp 764.518.059.444	-Rp 91.181.617.016	Rp 3.228.539.738.802	0,3296037
59	HMSP	2015	Rp 18.091.372	Rp 9.887.043	Rp 9.070.919	Rp 33.195.677	1,1160891
60	WIIM	2015	Rp 86.837.028.915	Rp 12.239.223.007	Rp 79.491.512.710	Rp 1.337.803.860.588	0,1334783
61	INAF	2015	Rp 39.104.217.851	Rp 232.714.827.650	-Rp 285.330.564.233	Rp 1.391.025.919.824	-0,009713
62	KLBF	2015	Rp 647.725.920.136	Rp 1.744.469.499.397	-Rp 128.980.366.274	Rp 13.060.724.874.584	0,173284
63	MERK	2015	-Rp 114.274.498	-Rp 25.835.551	-Rp 1.292.025	Rp 679.122.909	-0,208213
64	SIDO	2015	-Rp 155.628	Rp 93.995	-Rp 11.057	Rp 2.808.755	-0,02588
65	UNVR	2015	-Rp 976.766	Rp 2.654.619	-Rp 1.220.697	Rp 15.005.308	0,0304663
66	ASII	2015	Rp 5.201	Rp 9.455	-Rp 1.052	Rp 240.732	0,056511
67	AUTO	2015	-Rp 109.408	-Rp 134.333	Rp 234.577	Rp 14.360.018	-0,000638
68	INDS	2015	-Rp 92.908.418.385	Rp 507.064.523.370	-Rp 146.567.658.743	Rp 2.418.297.039.247	0,1106516
69	SMSM	2015	Rp 199.916	Rp 564.208	-Rp 179.805	Rp 1.984.752	0,294404
70	INTP	2016	Rp 790.769	Rp 3.980.923	-Rp 369.042	Rp 28.894.470	0,15237
71	SMCB	2016	-Rp 1.468.741	Rp 3.521.047	-Rp 2.830.830	Rp 18.542.349	-0,041986
72	KIAS	2016	-Rp 111.779.000.000	-Rp 434.826.125.613	-Rp 13.324.940.048	Rp 1.992.030.348.260	-0,281085
73	MLIA	2016	-Rp 32.628.441	Rp 1.128.387.491	-Rp 99.797.750	Rp 7.424.689.477	0,1341418
74	IGAR	2016	Rp 53.512.442.579	Rp 65.301.967.194	Rp 7.755.144.361	Rp 411.700.856.943	0,3074309
75	ALMI	2016	-Rp 92.648.436.574	-Rp 99.775.304.473	-Rp 125.409.575.995	Rp 2.171.034.044.794	-0,146397
76	BAJA	2016	Rp 84.741.593.337	-Rp 15.922.229.933	Rp 930.812.840	Rp 965.654.818.783	0,072231
77	GDST	2016	Rp 16.945.478.039	Rp 84.488.168.757	-Rp 45.962.726.510	Rp 836.185.891.925	0,066338
78	CPIN	2016	Rp 199.724	Rp 916.171	Rp 2.058.237	Rp 24.444.955	0,1298481
79	JPFA	2016	Rp 1.615.957	Rp 3.605.151	Rp 1.326.199	Rp 18.205.246	0,3596385
80	MAIN	2016	-Rp 111.104.492	Rp 357.791.050	Rp 331.293.698	Rp 3.940.916.279	0,1466614
81	SIPD	2016	Rp 324.155.030.682	Rp 404.874.489.387	Rp 88.147.467.349	Rp 2.406.990.596.630	0,3395015
82	ADES	2016	Rp 47.189	Rp 123.085	-Rp 58.236	Rp 710.352	0,1577218
83	AISA	2016	Rp 1.731.655	-Rp 1.240.602	Rp 103.933	Rp 9.157.759	0,0649707
84	ALTO	2016	Rp 64.801.829.190	Rp 245.069.283.744	-Rp 10.996.325.785	Rp 1.172.546.816.412	0,2548937

85	CEKA	2016	Rp 163.108.711.901	Rp 25.055.829.878	Rp 307.888.656.973	Rp 1.455.895.181.217	0,3407204
86	DLTA	2016	Rp 148.704.263	Rp 173.522.998	-Rp 2.797.025	Rp 1.118.059.283	0,2857006
87	MLBI	2016	Rp 80.269	Rp 148.076	-Rp 120.025	Rp 2.187.946	0,0495076
88	PSDN	2016	-Rp 30.207.386.890	Rp 19.571.497.583	-Rp 74.381.631.759	Rp 637.097.789.795	-0,133445
89	ULTJ	2016	Rp 739.359.407.085	Rp 651.572.124.893	Rp 34.999.377.176	Rp 3.889.597.775.807	0,3666011
90	HMSP	2016	Rp 1.950.362	Rp 4.726.663	-Rp 2.358.732	Rp 40.259.501	0,1072615
91	INAF	2016	-Rp 72.849.520.016	-Rp 95.997.071.517	Rp 135.016.967.252	Rp 1.457.670.942.681	-0,023208
92	KLBF	2016	Rp 872.756.862.958	Rp 2.182.396.122.076	-Rp 8.139.575.851	Rp 14.461.213.296.048	0,2107025
93	MERK	2016	Rp 36.749.172	Rp 174.668.091	Rp 6.841.111	Rp 692.790.856	0,3150422
94	SIDO	2016	Rp 55.060	Rp 296.014	-Rp 31.932	Rp 2.891.863	0,1103586
95	ASII	2016	-Rp 7.595	Rp 34.698	Rp 203	Rp 253.645	0,1076544
96	AUTO	2016	Rp 474.893	Rp 186.888	Rp 409.261	Rp 14.475.692	0,073989
97	GJTL	2016	Rp 284.214	Rp 1.366.090	-Rp 844.509	Rp 18.103.642	0,0445101
98	IMAS	2016	-Rp 111.739.126.735	-Rp 19.304.512.044.847	Rp 110.260.645.269	Rp 25.247.150.049.088	-0,76468
99	INDS	2016	Rp 110.072.370.666	-Rp 38.844.387.201	Rp 226.821.935.821	Rp 2.515.600.251.269	0,1184806
100	SMSM	2016	Rp 149.059	Rp 25.380	Rp 92.857	Rp 2.237.424	0,119466
101	INTP	2017	-Rp 1.832.830	-Rp 1.035.693	-Rp 295.869	Rp 29.507.128	-0,107242
102	SMBR	2017	-Rp 91.219.863	Rp 1.074.782.271	-Rp 399.358.094	Rp 4.714.607.122	0,1239137
103	SMCB	2017	-Rp 670.236	-Rp 1.386.990	-Rp 726.914	Rp 19.694.768	-0,141364
104	WTON	2017	Rp 191.672.672	Rp 2.647.672.407	-Rp 12.420.348.764	Rp 38.390.156.896	-0,249569
105	KIAS	2017	Rp 3.893.148.258	-Rp 203.138.127.403	-Rp 2.763.698.857	Rp 1.813.636.752.849	-0,111383
106	MLIA	2017	Rp 71.062.255	-Rp 1.205.745.185	Rp 2.678.088.458	Rp 6.455.132.143	0,2390974
107	IGAR	2017	Rp 36.157.771.898	Rp 107.096.438.589	-Rp 5.359.204.665	Rp 476.244.132.435	0,2895469
108	FASW	2017	-Rp 1.120.481.905.775	Rp 2.037.024.955.810	-Rp 656.792.831.521	Rp 8.976.557.806.386	0,0289365
109	ALMI	2017	Rp 196.052.265.485	Rp 2.375.238.240	-Rp 248.075.083.069	Rp 2.264.656.150.230	-0,021923
110	BAJA	2017	-Rp 6.932.093.894	-Rp 53.732.416.267	Rp 11.691.529.759	Rp 964.537.946.444	-0,050774
111	GDST	2017	-Rp 31.238.296.313	Rp 73.739.598.924	-Rp 16.188.398.499	Rp 1.272.282.295.188	0,0206817
112	CPIN	2017	Rp 152.002	Rp 1.711.179	Rp 1.227.983	Rp 24.363.794	0,1268753
113	JPFA	2017	Rp 552.226	Rp 1.816.440	-Rp 1.467.818	Rp 20.169.948	0,0446629
114	MAIN	2017	-Rp 645.738.546	Rp 439.577.286	-Rp 288.903.710	Rp 3.996.005.247	-0,12389

115	SIPD	2017	-Rp 326.920.808.769	-Rp 352.110.156.493	Rp 1.424.378.972.869	Rp 2.403.455.096.630	0,3101152
116	ADES	2017	-Rp 74.792	Rp 186.172	-Rp 34.134	Rp 803.858	0,0960941
117	ALTO	2017	Rp 426.703.126.011	-Rp 212.436.759.196	-Rp 5.846.967.989	Rp 1.137.046.816.412	0,1832989
118	BTEK	2017	Rp 449.743.901.779	Rp 453.360.842.102	Rp 50.424.709.703	Rp 5.092.885.103.845	0,1872278
119	CEKA	2017	-Rp 55.559.605.265	Rp 37.355.970.687	Rp 48.451.781.256	Rp 1.409.300.298.460	0,0214632
120	DLTA	2017	Rp 156.599.680	Rp 118.717.820	-Rp 10.774.730	Rp 1.269.319.708	0,208413
121	MLBI	2017	Rp 197.734	Rp 281.571	Rp 9.225	Rp 2.392.558	0,2041873
122	PSDN	2017	Rp 33.378.169.758	Rp 23.004.952.868	-Rp 17.983.160.656	Rp 672.388.296.229	0,0571098
123	ULTJ	2017	-Rp3.101.917.842.329	Rp 1.329.193.146.171	-Rp 339.601.711.566	Rp 4.713.069.820.683	-0,448185
124	HMSP	2017	Rp 478.366	Rp 196.167	-Rp 797.383	Rp 42.824.670	-0,002869
125	WIIM	2017	-Rp 2.831.700.215	Rp 861.907.630.288	Rp 114.920.008.541	Rp 1.289.673.112.658	0,755227
126	INAF	2017	-Rp 110.883.553.196	Rp 209.958.298.979	-Rp 197.771.211.738	Rp 1.455.754.051.705	-0,067797
127	KLBF	2017	Rp 561.246.508.066	Rp 2.259.168.339.216	Rp 23.648.561.629	Rp 15.921.124.313.496	0,1786346
128	MERK	2017	-Rp 3.074.824	Rp 138.911.446	-Rp 70.306.678	Rp 795.470.719	0,0823788
129	SIDO	2017	-Rp 158.045	Rp 466.609	-Rp 32.604	Rp 3.072.906	0,0898042
130	MBTO	2017	-Rp 65.229.598.150	Rp 91.867.549.953	-Rp 98.894.868.867	Rp 745.314.464.938	-0,096948
131	UNVR	2017	-Rp 300.704	Rp 2.930.552	-Rp 1.691.588	Rp 17.826.054	0,0526342
132	ASII	2017	Rp 1.247	Rp 46.769	-Rp 10.838	Rp 278.751	0,1333735
133	AUTO	2017	Rp 541.283	-Rp 181.632	Rp 218.607	Rp 14.687.292	0,0393713
134	BIMA	2017	-Rp 1.656.629.414	Rp 11.480.781.607	Rp 15.252.043.609	Rp 90.684.301.707	0,2765219
135	INTP	2018	-Rp 1.013.903	-Rp 1.395.632	-Rp 260.301	Rp 28.326.119	-0,094254
136	SMBR	2018	Rp 267.147.168	Rp 271.406.285	-Rp 416.931.059	Rp 5.299.208.375	0,022951
137	SMCB	2018	-Rp 4.677.618	Rp 2.944.494	Rp 178.615	Rp 19.146.795	-0,081189
138	WTON	2018	Rp 6.369.053.512	Rp 8.705.537.098	-Rp 9.576.705.960	Rp 51.456.887.771	0,1068445
139	KIAS	2018	Rp 10.449.398.025	-Rp 141.502.587.969	-Rp 12.732.936.966	Rp 1.736.014.042.453	-0,082825
140	MLIA	2018	Rp 108.769.465	-Rp 805.670.834	Rp 410.032.400	Rp 5.225.205.804	-0,054901
141	IGAR	2018	Rp 8.655.866.579	Rp 89.486.846.739	-Rp 16.207.724.930	Rp 541.610.201.136	0,1512804
142	FASW	2018	Rp1.488.743.240.517	Rp 1.106.503.416.668	-Rp 595.207.206.833	Rp 10.167.505.242.780	0,196709
143	SPMA	2018	Rp 635.444.181.335	-Rp 445.845.059.473	-Rp 33.158.814.778	Rp 2.229.253.244.019	0,0701761
144	ALMI	2018	Rp 17.829.491.116	Rp 335.885.229.514	-Rp 457.054.433.548	Rp 2.578.974.085.473	-0,04007

145	BAJA	2018	-Rp 86.279.546.368	-Rp 54.482.455.486	-Rp 50.227.721.466	Rp 923.815.366.367	-0,20674
146	GDST	2018	-Rp 144.406.633.199	Rp 259.197.963.990	-Rp 14.210.046.307	Rp 1.319.408.238.730	0,0762321
147	CPIN	2018	Rp 2.703.913	Rp 4.106.961	Rp 565.824	Rp 26.083.856	0,282807
148	JPFA	2018	-Rp 908.353	Rp 3.272.590	-Rp 1.525.875	Rp 22.063.449	0,0379978
149	MAIN	2018	Rp 981.909.686	-Rp 300.597.796	Rp 26.894.418	Rp 4.204.045.228	0,1684583
150	SIPD	2018	Rp 10.992.000.000	-Rp 13.636.000.000	Rp 100.996	Rp 2.213.789.000.000	-0,001194
151	ADES	2018	Rp 52.385	Rp 47.557	Rp 17.864	Rp 860.756	0,1368634
152	AISA	2018	-Rp 1.115.522	Rp 846.947	Rp 62.493	Rp 1.899.173	-0,108511
153	ALTO	2018	-Rp 71.889.794.289	Rp 40.191.234.367	-Rp 32.617.662.388	Rp 1.109.421.761.172	-0,057973
154	CEKA	2018	Rp 106.813.978.693	-Rp 256.890.991.713	Rp 297.283.790.570	Rp 1.280.796.243.604	0,1149338
155	DLTA	2018	Rp 125.036.820	Rp 197.156.006	-Rp 43.155.984	Rp 1.432.179.968	0,1948336
156	MLBI	2018	-Rp 122.689	Rp 604.743	-Rp 276.792	Rp 2.699.790	0,0760289
157	PSDN	2018	-Rp 45.043.275.130	-Rp 4.867.382.983	-Rp 63.265.725.317	Rp 694.318.633.850	-0,163004
158	ULTJ	2018	Rp 185.463.353.531	Rp 1.396.137.000.000	Rp 217.246.000.000	Rp 5.371.405.500.000	0,334893
159	HMSP	2018	Rp 1.340.100	Rp 3.382.843	-Rp 2.225.363	Rp 44.871.742	0,0556604
160	WIIM	2018	Rp 38.395.753.668	Rp 18.611.509.403	-Rp 2.716.379.963	Rp 1.240.643.003.800	0,0437603
161	INAF	2018	Rp 2.562.079.875	-Rp 119.674.749.540	Rp 57.620.854.098	Rp 1.486.112.695.433	-0,040032
162	KLBF	2018	Rp 545.506.426.269	Rp 2.385.023.316.430	-Rp 132.077.550.176	Rp 17.381.222.780.852	0,1610043
163	MERK	2018	-Rp 121.045.922	Rp 439.996.027	-Rp 513.264.185	Rp 1.055.060.117	-0,184173
164	SIDO	2018	-Rp 241.108	Rp 427.287	-Rp 172.681	Rp 3.247.913	0,0041559
165	MBTO	2018	-Rp 115.981.945.001	-Rp 128.913.802.131	Rp 20.410.015.792	Rp 714.343.321.056	-0,314255
166	UNVR	2018	Rp 1.780.912	Rp 1.240.390	Rp 1.788.188	Rp 19.214.692	0,2503027
167	ASII	2018	-Rp 5.429	Rp 72.405	-Rp 30.075	Rp 320.179	0,1152512
168	AUTO	2018	-Rp 240.055	Rp 2.370.776	-Rp 438.998	Rp 15.325.979	0,1103827
169	INDS	2018	Rp 76.480.956.301	Rp 22.072.721.109	Rp 272.157.236	Rp 2.458.477.452.908	0,040198
170	BIMA	2018	Rp 7.960.028.634	Rp 4.693.013.152	-Rp 5.073.582.186	Rp 93.758.984.846	0,0808398

LAMPIRAN 3

PERHITUNGAN *FINANCIAL PERFORMANCE* PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2014-2018

No.	KODE	TAHUN	CHANGE IN RECEIVABLE	CHANGE IN INVENTORY	CHANGE IN SALES	CHANGE IN EARNINGS	FINANCIAL PERFORMANCE
1	INTP	2014	0,0054953	0,0069163	-0,003344	-0,025666	-0,0165984
2	SMBR	2014	0,0158988	0,019551	-0,524964	-0,043207	-0,5327212
3	SMCB	2014	0,0099116	0,0090954	-0,049149	-0,03371	-0,063852
4	WTON	2014	0,0246708	-0,0211211	-0,144881	-0,001236	-0,1425673
5	KIAS	2014	0,0284067	0,0187153	-0,362256	0,0057602	-0,3093738
6	MLIA	2014	0,0064541	0,0206387	-0,0034246	0,0261881	0,0498563
7	IGAR	2014	0,0580413	0,0560018	-0,006287	0,0534746	0,1612307
8	FASW	2014	-0,041814	0,0320756	0,3930878	0,0595868	0,4429362
9	SPMA	2014	-0,007536	0,0433606	0,1919151	0,0393924	0,2671321
10	ALMI	2014	0,0382689	0,1095268	-0,265519	-0,033975	-0,1516983
11	BAJA	2014	0,0696439	0,0176869	-0,226799	0,108221	-0,0312472
12	GDST	2014	-0,013717	0,0533912	-0,02903	-0,088651	-0,0780068
13	CPIN	2014	0,0487793	0,0157717	-0,126704	-0,08468	-0,146833
14	JPFA	2014	0,004109	0,0265145	0,0855648	-0,026909	0,0892793
15	MAIN	2014	0,0579593	0,0188204	-0,297724	-0,090876	-0,3118203
16	SIPD	2014	-0,004485	0,0166651	-0,56621	-0,001903	-0,5559329
17	ADES	2014	0,0559576	0,0162507	-0,143808	-0,068497	-0,1400967
18	BTEK	2014	0,0045048	0,0686411	0,2544014	-0,020972	0,3065753
19	CEKA	2014	0,0264326	0,0937932	0,1980658	-0,028699	0,2895926
20	DLTA	2014	0,103932	0,0231902	-0,460146	-0,025608	-0,3586318
21	ULTJ	2014	0,0089014	0,0626439	0,065245	-0,025348	0,1114423
22	HMSP	2014	-0,017979	0,0035503	0,5324236	-0,043835	0,4741599
23	WIIM	2014	0,0120112	0,0471867	-0,148559	-0,020656	-0,1100171
24	INAF	2014	-0,06104	-0,0157386	0,6580131	0,0445889	0,6258234
25	KLBF	2014	0,016135	0,0031213	0,0040309	-0,013961	0,0093262

26	MERK	2014	0,0096922	-0,0928085	-0,005599	-0,022939	-0,1116543
27	SIDO	2014	-0,044248	-0,019745	0,3537597	-0,016006	0,2737607
28	MBTO	2014	0,0771013	0,0352871	-0,137135	-0,022604	-0,0473506
29	UNVR	2014	0,0189676	0,0179111	0,0404742	0,0027472	0,0801001
30	ASII	2014	0,0302784	0,0113461	-0,012554	-0,021213	0,0078575
31	AUTO	2014	0,0159803	0,0183308	0,024602	-0,011862	0,0470511
32	IMAS	2014	0,0009437	-0,0494686	-0,080334	-0,04065	-0,1695089
33	INDS	2014	0,0132213	0,0423358	0,0063456	-0,155915	-0,0940123
34	SMSM	2014	0,0057953	0,0175304	0,1044386	0,0352092	0,1629735
35	BIMA	2014	-0,032353	-0,0267182	0,3103474	0,2385944	0,4898706
36	INTP	2015	-0,0045054	-0,0051076	-0,05892	-0,035063	-0,103596
37	SMCB	2015	0,0018222	-0,0106401	-0,172017	-0,030514	-0,2113489
38	WTON	2015	0,0592951	0,01204872	-0,113982	-0,0117	-0,05433818
39	KIAS	2015	0,0408286	-0,0222085	-0,412276	-0,121246	-0,5149019
40	MLIA	2015	-0,0174593	0,01287244	0,3279195	-0,025814	0,29751864
41	IGAR	2015	-0,0598457	-0,0198173	0,0452415	-0,021323	-0,0557445
42	SPMA	2015	-0,0125815	0,03328375	0,2225933	-0,045583	0,19771255
43	ALMI	2015	-0,030154	-0,2225549	0,4080927	-0,016991	0,1383928
44	BAJA	2015	0,0749965	-0,0252101	-0,243543	-0,025202	-0,2189586
45	GDST	2015	-0,0065055	-0,1133057	-0,360627	-0,052453	-0,5328912
46	CPIN	2015	-0,0083758	0,04921309	0,099532	-0,014234	0,12613529
47	JPFA	2015	-0,0035813	0,04385498	0,0745712	0,032047	0,14689188
48	MAIN	2015	-0,0083509	0,09872674	0,1658463	-0,046085	0,21013714
49	SIPD	2015	-0,0714441	-0,0726615	0,6079441	0,1403282	0,6041667
50	ADES	2015	0,0368002	0,01163295	-0,021787	-0,00303	0,02361615
51	AISA	2015	0,077224	0,04001089	-0,190637	-0,015477	-0,08887911
52	ALTO	2015	-0,0306621	0,00590272	0,0166187	-0,012584	-0,02072468
53	BTEK	2015	0,0376344	0,05611421	-0,689449	0,0137177	-0,58198269
54	CEKA	2015	-0,0390408	-0,0371128	1,1079795	0,0407354	1,0725613
55	DLTA	2015	-0,0355628	-0,0119564	-0,374756	-0,121473	-0,5437482

56	MLBI	2015	-0,0795401	-0,0440254	0,7866884	-0,160214	0,5029089
57	PSDN	2015	-0,0690507	0,07497813	0,9504709	-0,026213	0,93018533
58	ULTJ	2015	0,0217372	0,00755519	-0,042517	0,0637473	0,05052269
59	HMSP	2015	0,1093182	0,04940213	-0,690536	-0,047117	-0,57893267
60	WIIM	2015	-0,0083002	0,00653044	0,2849785	0,0059466	0,28915534
61	INAF	2015	0,0011818	0,06028993	0,0992346	0,0026832	0,16338953
62	KLBF	2015	-0,0023597	-0,0066914	0,0535716	-0,019861	0,0246595
63	MERK	2015	0,0396898	-0,0332779	-0,37182	-0,035008	-0,4004161
64	SIDO	2015	0,0047975	0,01219259	-0,041815	0,0124067	-0,01241821
65	UNVR	2015	0,0366545	-0,0018985	-0,099437	-0,034505	-0,099186
66	ASII	2015	-0,0060773	0,00561205	-0,022804	-0,030094	-0,05336325
67	AUTO	2015	-0,0093024	0,00213092	0,0720911	-0,066178	-0,00125838
68	INDS	2015	-0,0136139	0,02502204	0,0391552	-0,00234	0,04822334
69	SMSM	2015	0,0198216	0,06485848	-0,038897	-0,018121	0,02766208
70	INTP	2016	0,0025167	0,008971	-0,189922	-0,019156	-0,1975903
71	SMCB	2016	0,0025728	0,01134	0,0058537	-0,024941	-0,0051745
72	KIAS	2016	-0,0059989	-0,049708	0,2233447	-0,050007	0,1176308
73	MLIA	2016	0,0064658	-0,004329	-0,11423	0,0726823	-0,0394109
74	IGAR	2016	0,0277827	-0,001023	0,0246886	0,0354019	0,0868502
75	ALMI	2016	0,0145343	0,0508525	-0,519658	-0,058733	-0,5130042
76	BAJA	2016	-0,0429385	0,1340909	0,0226401	0,0458266	0,1596191
77	GDST	2016	-0,0346832	0,0587914	0,2343839	0,0965641	0,3550562
78	CPIN	2016	-0,0203413	-0,014084	0,415001	0,0094772	0,3900529
79	JPFA	2016	0,0023866	-0,019498	0,0375423	0,0977657	0,1181966
80	MAIN	2016	-0,0049467	0,0189961	0,1318298	0,0899048	0,235784
81	SIPD	2016	0,013215	0,0301202	-0,067921	-0,137449	-0,1620348
82	ADES	2016	0,0381543	-0,005259	0,0693206	0,016207	0,1184229
83	AISA	2016	0,1040903	0,0546664	-0,220667	0,0316792	-0,0302311
84	ALTO	2016	-0,0129556	0,0001754	0,0993989	-0,002324	0,0842947
85	CEKA	2016	0,0145805	0,0906534	-0,870122	0,0964622	-0,6684259

86	DLTA	2016	-0,0011547	0,00242	0,0632294	0,0430485	0,1075432
87	MLBI	2016	0,0364767	0,0030974	-0,165799	0,2151753	0,0889504
88	PSDN	2016	0,0308427	-0,039747	-0,361259	0,0050065	-0,3651568
89	ULTJ	2016	0,0068779	0,0055868	0,0173446	0,0172661	0,0470754
90	HMSP	2016	0,0066964	0,0092028	0,0234153	-0,000703	0,0386115
91	INAF	2016	0,0132496	-0,005393	-0,321246	-0,019358	-0,3327474
92	KLBF	2016	0,0203988	0,0235979	-0,041323	0,0032584	0,0059321
93	MERK	2016	-0,0262082	0,1011662	0,1934686	0,003053	0,2714796
94	SIDO	2016	0,0136549	0,0180161	0,000797	0,0072158	0,0396838
95	ASII	2016	0,0127895	-0,002231	-0,099008	0,0097278	-0,0787217
96	AUTO	2016	0,0080464	0,0051549	-0,005718	0,016619	0,0241023
97	GJTL	2016	0,0493174	0,0092938	-0,191419	0,0374756	-0,0953322
98	IMAS	2016	-0,2592115	-0,03512	1,2219534	0,0008942	0,9285161
99	INDS	2016	0,0019961	-0,045642	-0,041362	0,0027239	-0,082284
100	SMSM	2016	0,055411	-0,00242	-0,139433	-0,012684	-0,099126
101	INTP	2017	-0,0038363	-0,0004	-0,020519	-0,06925	-0,0940053
102	SMBR	2017	0,041345	0,0061413	-0,419647	-0,043199	-0,4153597
103	SMCB	2017	0,0062752	0,0059471	-0,105681	-0,029057	-0,1225157
104	WTON	2017	0,1023312	0,0108185	-0,212588	-0,010449	-0,1098873
105	KIAS	2017	0,0157282	-0,000511	-0,190807	0,0799084	-0,0956814
106	MLIA	2017	0,0171645	-0,058309	-0,118388	-0,060967	-0,2204995
107	IGAR	2017	0,0048585	-0,01064	-0,038938	-0,027913	-0,0726325
108	FASW	2017	0,0260513	0,0362606	0,061388	-0,034487	-0,0892129
109	ALMI	2017	0,0730839	0,066982	-0,124344	0,0660999	0,0818218
110	BAJA	2017	-0,0724232	0,0299117	0,6044124	-0,061502	0,5003989
111	GDST	2017	-0,0004621	0,0015303	0,3383538	-0,022801	0,316621
112	CPIN	2017	0,0051694	0,0240885	-0,129815	0,0103898	-0,0901673
113	JPFA	2017	0,0163391	0,0453097	-0,123641	-0,099118	-0,1611102
114	MAIN	2017	0,0044988	-0,001229	-0,01206	-0,06438	-0,0731702
115	SIPD	2017	0,0020909	-0,021552	0,0026306	0,1426837	0,1258532

116	ADES	2017	-0,0144553	0,0155537	0,0410602	-0,030718	0,0114406
117	ALTO	2017	-0,0515491	0,0071279	1,1702118	-0,032973	1,0928176
118	BTEK	2017	0,0157046	0,0626583	0,2677155	-0,007156	0,3389224
119	CEKA	2017	0,0053482	-0,100267	0,0147871	-0,096299	-0,1764307
120	DLTA	2017	-0,0176992	-0,003943	0,0896805	-0,013754	0,0542843
121	MLBI	2017	0,118207	0,0139946	-0,51843	0,1043918	-0,2818366
122	PSDN	2017	0,0435268	0,084309	0,0245774	0,1036575	0,2560707
123	ULTJ	2017	0,0071382	-0,161367	-0,051586	-0,032554	-0,2383688
124	HMSP	2017	-0,0283815	-0,03313	0,3718517	-0,019742	0,2905982
125	WIIM	2017	-0,0053243	-0,085407	-0,01641	-0,058947	-0,1660883
126	INAF	2017	-0,0289122	-0,025919	0,2326345	-0,018139	0,1596643
127	KLBF	2017	0,0149877	0,0133843	-0,045592	-0,009334	-0,026554
128	MERK	2017	0,0770766	0,0727273	-0,240054	-0,026121	-0,1163711
129	SIDO	2017	0,0144111	-0,016	-0,081961	0,0069853	-0,0765646
130	MBTO	2017	0,0559989	0,0124042	-0,085658	-0,047696	-0,0649509
131	UNVR	2017	0,0586204	0,0042303	-0,199689	0,0318082	-0,1050301
132	ASII	2017	0,0186798	0,006217	0,04401	0,0031275	0,0720343
133	AUTO	2017	0,0195621	0,0234827	-0,081293	-0,00523	-0,0434782
134	BIMA	2017	-0,0551346	-0,037507	0,2267133	-0,045475	0,0885967
135	INTP	2018	0,0172581	0,0024418	-0,142542	-0,018434	-0,1412761
136	SMBR	2018	0,0153936	0,0165846	0,1162557	-0,014692	0,1335419
137	SMCB	2018	-0,01492	0,0042751	0,380398	0,0030822	0,3728353
138	WTON	2018	0,0334392	0,0838663	0,1680274	0,0089341	0,294267
139	KIAS	2018	0,0182687	0,0039205	0,0046944	0,0100308	0,0369144
140	MLIA	2018	-0,024035	0,01183	0,1870231	0,0871125	0,2619306
141	IGAR	2018	0,0314609	0,0643642	-0,115341	-0,066755	-0,0862709
142	FASW	2018	0,055669	0,0026623	-0,050989	0,0731275	0,0804698
143	SPMA	2018	0,0068607	-0,003376	-0,005859	-0,005964	-0,0083383
144	ALMI	2018	0,0013691	0,1513628	0,2643946	-0,009074	0,4080525
145	BAJA	2018	0,0213643	-0,085334	-0,119274	-0,077983	-0,2612267

146	GDST	2018	0,002943	-0,023133	0,193262	-0,076157	0,096915
147	CPIN	2018	0,0229782	0,0175946	-0,064546	0,0752103	0,0512371
148	JPFA	2018	0,0088646	-0,007534	0,0253532	0,0553577	0,0820415
149	MAIN	2018	-0,022318	0,0428541	0,4697956	0,0612015	0,5515332
150	SIPD	2018	0,0265432	0,0009676	0,0391781	-0,124042	-0,0573531
151	ADES	2018	-0,009672	0,0013477	0,0455958	0,0203847	0,0576562
152	AISA	2018	-0,035916	-0,012829	0,0853966	0,8793845	0,9160361
153	ALTO	2018	0,0052127	-0,004009	-0,093332	0,026288	-0,0658403
154	CEKA	2018	-0,2261444	-0,064424	0,2222787	0,0043109	-0,0639788
155	DLTA	2018	0,0243619	0,0185257	-0,124333	0,025023	-0,0564224
156	MLBI	2018	0,0123143	0,0002211	0,0820613	-0,09722	-0,0026233
157	PSDN	2018	-0,003115	-0,034597	0,0004608	-0,098627	-0,1358782
158	ULTJ	2018	-0,003115	0,0048682	0,0928711	-0,01663	0,0779943
159	HMSP	2018	0,0007654	-0,063292	0,0655682	0,012244	0,0152856
160	WIIM	2018	0,0049153	-0,012533	-0,154524	0,0066892	-0,1554525
161	INAF	2018	0,0499577	-0,026367	-0,29513	0,0138706	-0,2576687
162	KLBF	2018	0,0233514	-0,00477	-0,078239	-0,006575	-0,0662326
163	MERK	2018	0,0762594	-0,017581	-0,17287	0,9113995	0,7972079
164	SIDO	2018	-0,005111	0,0133249	0,1383729	0,0333073	0,1798941
165	MBTO	2018	-0,195809	0,0039619	0,4846757	-0,119312	0,1735166
166	UNVR	2018	0,012937	0,0137672	-0,017682	0,0897915	0,0988137
167	ASII	2018	0,0360642	0,0218659	-0,218555	0,0088664	-0,1517585
168	AUTO	2018	0,0078364	0,0197865	0,0778586	0,0179349	0,1234164
169	INDS	2018	0,0376936	0,0002906	-0,033397	0,0011816	0,0057688
170	BIMA	2018	-0,025426	0,2358635	0,1480658	-0,097841	0,2606623

LAMPIRAN 4

PERHITUNGAN F-SCORE PADA PERUSAHAAN MANUFAKTUR DI BEI
TAHUN 2014-2018

No.	KODE	TAHUN	RSST ACCRUAL	FINANCIAL PERFORMANCE	F-SCORE
1	INTP	2014	0,1302607	-0,0165984	0,1136623
2	SMBR	2014	-0,021514	-0,5327212	-0,554235
3	SMCB	2014	-0,001789	-0,063852	-0,065641
4	WTON	2014	0,183098	-0,1425673	0,0405307
5	KIAS	2014	0,0602983	-0,3093738	-0,249076
6	MLIA	2014	0,0365038	0,0498563	0,0863601
7	IGAR	2014	0,2269401	0,1612307	0,3881708
8	FASW	2014	0,0307799	0,4429362	0,4737161
9	SPMA	2014	0,0519336	0,2671321	0,3190657
10	ALMI	2014	0,7641905	-0,1516983	0,6124922
11	BAJA	2014	0,0309818	-0,0312472	-0,000265
12	GDST	2014	-0,021939	-0,0780068	-0,099946
13	CPIN	2014	0,1085153	-0,146833	-0,038318
14	JPFA	2014	0,0055966	0,0892793	0,0948759
15	MAIN	2014	0,1499591	-0,3118203	-0,161861
16	SIPD	2014	0,0012665	-0,5559329	-0,554666
17	ADES	2014	0,1311767	-0,1400967	-0,00892
18	BTEK	2014	-0,022708	0,3065753	0,2838673
19	CEKA	2014	-0,290746	0,2895926	-0,001153
20	DLTA	2014	0,189168	-0,3586318	-0,169464
21	ULTJ	2014	0,3568865	0,1114423	0,4683288
22	HMSP	2014	-0,046598	0,4741599	0,4275619
23	WIIM	2014	0,1140798	-0,1100171	0,0040627
24	INAF	2014	0,0018833	0,6258234	0,6277067
25	KLBF	2014	0,2217682	0,0093262	0,2310944
26	MERK	2014	0,8153539	-0,1116543	0,7036996
27	SIDO	2014	-0,042236	0,2737607	0,2315247
28	MBTO	2014	0,0078972	-0,0473506	-0,039453
29	UNVR	2014	0,0510095	0,0801001	0,1311096
30	ASII	2014	0,127131	0,0078575	0,1349885
31	AUTO	2014	0,1077038	0,0470511	0,1547549
32	IMAS	2014	0,0417691	-0,1695089	-0,12774
33	INDS	2014	-0,009551	-0,0940123	-0,103563
34	SMSM	2014	0,1494466	0,1629735	0,3124201
35	BIMA	2014	0,1810095	0,4898706	0,6708801
36	INTP	2015	-0,059991	-0,103596	-0,163587
37	SMCB	2015	-0,034342	-0,2113489	-0,245691
38	WTON	2015	0,0394057	-0,05433818	-0,014932
39	KIAS	2015	-0,271471	-0,5149019	-0,786373
40	MLIA	2015	-0,057584	0,29751864	0,2399346
41	IGAR	2015	0,2562609	-0,0557445	0,2005164

42	SPMA	2015	-0,028222	0,19771255	0,1694906
43	ALMI	2015	-0,058077	0,1383928	0,0803158
44	BAJA	2015	-0,055522	-0,2189586	-0,274481
45	GDST	2015	-0,149341	-0,5328912	-0,682232
46	CPIN	2015	0,1428648	0,12613529	0,2690001
47	JPFA	2015	0,0999332	0,14689188	0,2468251
48	MAIN	2015	0,2512649	0,21013714	0,461402
49	SIPD	2015	-0,438034	0,6041667	0,1661327
50	ADES	2015	0,1124956	0,02361615	0,1361118
51	AISA	2015	0,0927341	-0,08887911	0,003855
52	ALTO	2015	-0,042461	-0,02072468	-0,063186
53	BTEK	2015	0,0057526	-0,58198269	-0,57623
54	CEKA	2015	0,147796	1,0725613	1,2203573
55	DLTA	2015	0,1677575	-0,5437482	-0,375991
56	MLBI	2015	0,1963875	0,5029089	0,6992964
57	PSDN	2015	-0,174831	0,93018533	0,7553543
58	ULTJ	2015	0,3296037	0,05052269	0,3801264
59	HMSP	2015	1,1160891	-0,57893267	0,5371564
60	WIIM	2015	0,1334783	0,28915534	0,42263364
61	INAF	2015	-0,009713	0,16338953	0,1536765
62	KLBF	2015	0,173284	0,0246595	0,1979435
63	MERK	2015	-0,208213	-0,4004161	-0,608629
64	SIDO	2015	-0,02588	-0,01241821	-0,038298
65	UNVR	2015	0,0304663	-0,099186	-0,06872
66	ASII	2015	0,056511	-0,05336325	0,0031478
67	AUTO	2015	-0,000638	-0,00125838	-0,001896
68	INDS	2015	0,1106516	0,04822334	0,1588749
69	SMSM	2015	0,294404	0,02766208	0,3220661
70	INTP	2016	0,15237	-0,1975903	-0,04522
71	SMCB	2016	-0,041986	-0,0051745	-0,047161
72	KIAS	2016	-0,281085	0,1176308	-0,163454
73	MLIA	2016	0,1341418	-0,0394109	0,0947309
74	IGAR	2016	0,3074309	0,0868502	0,3942811
75	ALMI	2016	-0,146397	-0,5130042	-0,659401
76	BAJA	2016	0,072231	0,1596191	0,2318501
77	GDST	2016	0,066338	0,3550562	0,4213942
78	CPIN	2016	0,1298481	0,3900529	0,519901
79	JPFA	2016	0,3596385	0,1181966	0,4778351
80	MAIN	2016	0,1466614	0,235784	0,3824454
81	SIPD	2016	0,3395015	-0,1620348	0,1774667
82	ADES	2016	0,1577218	0,1184229	0,2761447
83	AISA	2016	0,0649707	-0,0302311	0,0347396
84	ALTO	2016	0,2548937	0,0842947	0,3391884
85	CEKA	2016	0,3407204	-0,6684259	-0,327706
86	DLTA	2016	0,2857006	0,1075432	0,3932438
87	MLBI	2016	0,0495076	0,0889504	0,138458
88	PSDN	2016	-0,133445	-0,3651568	-0,498602
89	ULTJ	2016	0,3666011	0,0470754	0,4136765

90	HMSP	2016	0,1072615	0,0386115	0,145873
91	INAF	2016	-0,023208	-0,3327474	-0,355955
92	KLBF	2016	0,2107025	0,0059321	0,2166346
93	MERK	2016	0,3150422	0,2714796	0,5865218
94	SIDO	2016	0,1103586	0,0396838	0,1500424
95	ASII	2016	0,1076544	-0,0787217	0,0289327
96	AUTO	2016	0,073989	0,0241023	0,0980913
97	GJTL	2016	0,0445101	-0,0953322	-0,050822
98	IMAS	2016	-0,76468	0,9285161	0,1638361
99	INDS	2016	0,1184806	-0,082284	0,0361966
100	SMSM	2016	0,119466	-0,099126	0,02034
101	INTP	2017	-0,107242	-0,0940053	-0,201247
102	SMBR	2017	0,1239137	-0,4153597	-0,291446
103	SMCB	2017	-0,141364	-0,1225157	-0,26388
104	WTON	2017	-0,249569	-0,1098873	-0,359456
105	KIAS	2017	-0,111383	-0,0956814	0,207064
106	MLIA	2017	0,2390974	-0,2204995	0,0185979
107	IGAR	2017	0,2895469	-0,0726325	0,2169144
108	FASW	2017	0,0289365	-0,0892129	-0,060276
109	ALMI	2017	-0,021923	0,0818218	0,0598988
110	BAJA	2017	-0,050774	0,5003989	0,4496249
111	GDST	2017	0,0206817	0,316621	0,3373027
112	CPIN	2017	0,1268753	-0,0901673	0,036708
113	JPFA	2017	0,0446629	-0,1611102	-0,116447
114	MAIN	2017	-0,12389	-0,0731702	-0,19706
115	SIPD	2017	0,3101152	0,1258532	0,4359684
116	ADES	2017	0,0960941	0,0114406	0,1075347
117	ALTO	2017	0,1832989	1,0928176	1,2761165
118	BTEK	2017	0,1872278	0,3389224	0,5261502
119	CEKA	2017	0,0214632	-0,1764307	-0,154968
120	DLTA	2017	0,208413	0,0542843	0,2626973
121	MLBI	2017	0,2041873	-0,2818366	-0,077649
122	PSDN	2017	0,0571098	0,2560707	0,3131805
123	ULTJ	2017	-0,448185	-0,2383688	-0,686554
124	HMSP	2017	-0,002869	0,2905982	0,2877292
125	WIIM	2017	0,755227	-0,1660883	0,5891387
126	INAF	2017	-0,067797	0,1596643	0,0918673
127	KLBF	2017	0,1786346	-0,026554	0,1520806
128	MERK	2017	0,0823788	-0,1163711	-0,033992
129	SIDO	2017	0,0898042	-0,0765646	0,0132396
130	MBTO	2017	-0,096948	-0,0649509	-0,161899
131	UNVR	2017	0,0526342	-0,1050301	-0,052396
132	ASII	2017	0,1333735	0,0720343	0,2054078
133	AUTO	2017	0,0393713	-0,0434782	-0,004107
134	BIMA	2017	0,2765219	0,0885967	0,3651186
135	INTP	2018	-0,094254	-0,1412761	-0,23553
136	SMBR	2018	0,022951	0,1335419	0,1564929
137	SMCB	2018	-0,081189	0,3728353	0,2916463

138	WTON	2018	0,1068445	0,294267	0,4011115
139	KIAS	2018	-0,082825	0,0369144	-0,045911
140	MLIA	2018	-0,054901	0,2619306	0,2070296
141	IGAR	2018	0,1512804	-0,0862709	0,0650095
142	FASW	2018	0,196709	0,0804698	0,2771788
143	SPMA	2018	0,0701761	-0,0083383	0,0618378
144	ALMI	2018	-0,04007	0,4080525	0,3679825
145	BAJA	2018	-0,20674	-0,2612267	-0,467967
146	GDST	2018	0,0762321	0,096915	0,1731471
147	CPIN	2018	0,282807	0,0512371	0,3340441
148	JPFA	2018	0,0379978	0,0820415	0,1200393
149	MAIN	2018	0,1684583	0,5515332	0,7199915
150	SIPD	2018	-0,001194	-0,0573531	-0,058547
151	ADES	2018	0,1368634	0,0576562	0,1945196
152	AISA	2018	-0,108511	0,9160361	0,8075251
153	ALTO	2018	-0,057973	-0,0658403	-0,123813
154	CEKA	2018	0,1149338	-0,0639788	0,050955
155	DLTA	2018	0,1948336	-0,0564224	0,1384112
156	MLBI	2018	0,0760289	-0,0026233	0,0734056
157	PSDN	2018	-0,163004	-0,1358782	-0,298882
158	ULTJ	2018	0,334893	0,0779943	0,4128873
159	HMSP	2018	0,0556604	0,0152856	0,070946
160	WIIM	2018	0,0437603	-0,1554525	-0,111692
161	INAF	2018	-0,040032	-0,2576687	-0,297701
162	KLBF	2018	0,1610043	-0,0662326	0,0947717
163	MERK	2018	-0,184173	0,7972079	0,6130349
164	SIDO	2018	0,0041559	0,1798941	0,18405
165	MBTO	2018	-0,314255	0,1735166	-0,140738
166	UNVR	2018	0,2503027	0,0988137	0,3491164
167	ASII	2018	0,1152512	-0,1517585	-0,0365073
168	AUTO	2018	0,1103827	0,1234164	0,2337991
169	INDS	2018	0,040198	0,0057688	0,0459668
170	BIMA	2018	0,0808398	0,2606623	0,3415021

LAMPIRAN 5

PERHITUNGAN STABILITAS KEUANGAN (ACHANGE) PADA PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2014-2018

No.	KODE	TAHUN	TOTAL ASET (t)	TOTAL ASET (t-1)	ACHANGE
1	INTP	2014	Rp 28.884.973	Rp 27.638.360	-0,04316
2	SMBR	2014	Rp 2.926.360.857	Rp 3.268.667.933	0,116974
3	SMCB	2014	Rp 17.195.352	Rp 17.321.565	0,00734
4	WTON	2014	Rp 15.915.162.000	Rp 19.602.406.034	0,231681
5	KIAS	2014	Rp 2.352.542.603.065	Rp 2.124.390.696.519	-0,09698
6	MLIA	2014	Rp 7.215.152.320	Rp 7.125.800.277	-0,01238
7	IGAR	2014	Rp 349.894.783.575	Rp 383.936.040.590	0,09729
8	FASW	2014	Rp 5.581.000.723.345	Rp 6.993.634.266.969	0,253115
9	SPMA	2014	Rp 2.091.957.078.669	Rp 2.185.464.365.772	0,044698
10	ALMI	2014	Rp 3.212.438.981.224	Rp 2.189.037.586.057	-0,31857
11	BAJA	2014	Rp 974.632.970.453	Rp 948.682.681.142	-0,02663
12	GDST	2014	Rp 1.354.622.569.945	Rp 414.761.913.939	-0,69382
13	CPIN	2014	Rp 20.862.439	Rp 24.684.915	0,183223
14	JPFA	2014	Rp 15.730.435	Rp 17.159.466	0,090845
15	MAIN	2014	Rp 3.531.219.815	Rp 3.962.068.064	0,122011
16	SIPD	2014	Rp 2.800.914.553.878	Rp 2.246.770.000.000	-0,19784
17	ADES	2014	Rp 504.865	Rp 653.224	0,293859
18	BTEK	2014	Rp 442.407.417.148	Rp 495.390.442.927	0,119761
19	CEKA	2014	Rp 1.284.000.000.000	Rp 1.485.826.210.015	0,157186

20	DLTA	2014	Rp 991.947.134	Rp 1.038.321.916	0,046751
21	ULTJ	2014	Rp 2.917.083.567.355	Rp 3.539.995.910.248	0,213539
22	HMSP	2014	Rp 28.380.630	Rp 38.010.724	0,339319
23	WIIM	2014	Rp 1.332.907.675.785	Rp 1.342.700.045.391	0,007347
24	INAF	2014	Rp 1.248.343.275.406	Rp 1.533.708.564.241	0,228595
25	KLBF	2014	Rp 12.425.032.367.729	Rp 13.696.417.381.439	0,102324
26	MERK	2014	Rp 716.599.000	Rp 641.646.818	-0,10459
27	SIDO	2014	Rp 2.821.399	Rp 2.796.111	-0,00896
28	MBTO	2014	Rp 619.383.082.066	Rp 648.899.377.240	0,047654
29	UNVR	2014	Rp 14.280.670	Rp 15.729.945	0,101485
30	ASII	2014	Rp 236.029	Rp 245.435	0,039851
31	AUTO	2014	Rp 14.380.926	Rp 14.339.110	-0,00291
32	IMAS	2014	Rp 23.471.397.834.920	Rp 24.860.957.839.497	0,059202
33	INDS	2014	Rp 2.282.666.078.493	Rp 2.553.928.000.000	0,118836
34	SMSM	2014	Rp 1.749.395	Rp 2.220.108	0,269072
35	BIMA	2014	Rp 104.058.578.348	Rp 99.558.394.760	-0,04325
36	INTP	2015	Rp 27.638.360	Rp 30.150.580	0,090896
37	SMCB	2015	Rp 17.321.565	Rp 19.763.133	0,140955
38	WTON	2015	Rp 19.602.406.034	Rp 31.096.539.490	0,586363
39	KIAS	2015	Rp 2.124.390.696.519	Rp 1.859.670.000.000	-0,12461
40	MLIA	2015	Rp 7.125.800.277	Rp 7.723.578.677	0,083889
41	IGAR	2015	Rp 383.936.040.590	Rp 439.465.673.296	0,144633
42	SPMA	2015	Rp 2.185.464.365.772	Rp 2.158.852.415.950	-0,01218
43	ALMI	2015	Rp 2.189.037.586.057	Rp 2.153.030.503.531	-0,01645
44	BAJA	2015	Rp 948.682.681.142	Rp 982.626.956.424	0,03578
45	GDST	2015	Rp 414.761.913.939	Rp 1.257.609.869.910	2,032125
46	CPIN	2015	Rp 24.684.915	Rp 24.204.994	-0,01944

47	JPFA	2015	Rp 17.159.466	Rp 19.251.026	0,12189
48	MAIN	2015	Rp 3.962.068.064	Rp 3.919.764.494	-0,01068
49	SIPD	2015	Rp 2.246.770.000.000	Rp 2.567.211.193.259	0,142623
50	ADES	2015	Rp 653.224	Rp 767.479	0,174909
51	AISA	2015	Rp 9.060.979	Rp 9.254.539	0,021362
52	ALTO	2015	Rp 1.180.000.000.000	Rp 1.165.093.632.823	-0,01263
53	BTEK	2015	Rp 495.390.442.927	Rp 4.879.715.095.300	8,850241
54	CEKA	2015	Rp 1.485.826.210.015	Rp 1.425.964.152.418	-0,04029
55	DLTA	2015	Rp 1.038.321.916	Rp 1.197.796.650	0,153589
56	MLBI	2015	Rp 2.100.853	Rp 2.275.038	0,082912
57	PSDN	2015	Rp 620.398.854.182	Rp 653.796.725.408	0,053833
58	ULTJ	2015	Rp 3.539.995.910.248	Rp 4.239.199.641.365	0,197515
59	HMSP	2015	Rp 38.010.724	Rp 42.508.277	0,118323
60	WIIM	2015	Rp 1.342.700.045.391	Rp 1.353.634.132.275	0,008143
61	INAF	2015	Rp 1.533.708.564.241	Rp 1.381.633.321.120	-0,09916
62	KLBF	2015	Rp 13.696.417.381.439	Rp 15.226.009.210.657	0,111678
63	MERK	2015	Rp 641.646.818	Rp 743.934.894	0,159415
64	SIDO	2015	Rp 2.796.111	Rp 2.987.614	0,068489
65	UNVR	2015	Rp 15.729.945	Rp 16.745.695	0,064574
66	ASII	2015	Rp 245.435	Rp 261.855	0,066902
67	AUTO	2015	Rp 14.339.110	Rp 14.612.274	0,01905
68	INDS	2015	Rp 2.553.928.000.000	Rp 2.477.272.502.538	-0,03001
69	SMSM	2015	Rp 2.220.108	Rp 2.254.740	0,015599
70	INTP	2016	Rp 30.150.580	Rp 28.863.676	-0,04268
71	SMCB	2016	Rp 19.763.133	Rp 19.626.403	-0,00692
72	KIAS	2016	Rp 1.859.670.000.000	Rp 1.767.603.505.697	-0,04951
73	MLIA	2016	Rp 7.723.578.677	Rp 5.186.685.608	-0,32846

74	IGAR	2016	Rp 439.465.673.296	Rp 513.022.591.574	0,167378
75	ALMI	2016	Rp 2.153.030.503.531	Rp 2.376.281.796.928	0,103692
76	BAJA	2016	Rp 982.626.956.424	Rp 946.448.936.464	-0,03682
77	GDST	2016	Rp 1.257.609.869.910	Rp 1.286.954.720.465	0,023334
78	CPIN	2016	Rp 24.204.994	Rp 24.522.593	0,013121
79	JPFA	2016	Rp 19.251.026	Rp 21.088.870	0,095467
80	MAIN	2016	Rp 3.919.764.494	Rp 4.072.246.000	0,038901
81	SIPD	2016	Rp 2.567.211.193.259	Rp 2.239.699.000.000	-0,12758
82	ADES	2016	Rp 767.479	Rp 840.236	0,0948
83	AISA	2016	Rp 9.254.539	Rp 1.981.940	-0,78584
84	ALTO	2016	Rp 1.165.093.632.823	Rp 1.109.000.000.000	-0,04815
85	CEKA	2016	Rp 1.425.964.152.418	Rp 1.392.636.444.501	-0,02337
86	DLTA	2016	Rp 1.197.796.650	Rp 1.340.842.765	0,119424
87	MLBI	2016	Rp 2.275.038	Rp 2.510.078	0,103313
88	PSDN	2016	Rp 653.796.725.408	Rp 690.979.867.049	0,056873
89	ULTJ	2016	Rp 4.239.199.641.365	Rp 5.186.940.000.000	0,223566
90	HMSP	2016	Rp 42.508.277	Rp 43.141.063	0,014886
91	INAF	2016	Rp 1.381.633.321.120	Rp 1.529.874.782.290	0,107294
92	KLBF	2016	Rp 15.226.009.210.657	Rp 16.616.239.416.335	0,091306
93	MERK	2016	Rp 743.934.894	Rp 847.006.544	0,138549
94	SIDO	2016	Rp 2.987.614	Rp 3.158.198	0,057097
95	ASII	2016	Rp 261.855	Rp 295.646	0,129045
96	AUTO	2016	Rp 14.612.274	Rp 14.762.309	0,010268
97	GJTL	2016	Rp 18.697.779	Rp 18.191.176	-0,02709
98	IMAS	2016	Rp 25.633.342.258.679	Rp 31.375.311.299.854	0,224004
99	INDS	2016	Rp 2.477.272.502.538	Rp 2.434.617.337.849	-0,01722
100	SMSM	2016	Rp 2.254.740	Rp 2.443.341	0,083646

101	INTP	2017	Rp 28.863.676	Rp 27.788.562	-0,03725
102	SMBR	2017	Rp 5.060.337.247	Rp 5.538.079.503	0,094409
103	SMCB	2017	Rp 19.626.403	Rp 18.667.187	-0,04887
104	WTON	2017	Rp 45.683.774.302	Rp 59.230.001.239	0,296522
105	KIAS	2017	Rp 1.767.603.505.697	Rp 1.704.424.579.208	-0,03574
106	MLIA	2017	Rp 5.186.685.608	Rp 5.263.726.000	0,014853
107	IGAR	2017	Rp 513.022.591.574	Rp 570.197.810.698	0,111448
108	FASW	2017	Rp 9.369.891.776.775	Rp10.965.118.708.784	0,17025
109	ALMI	2017	Rp 2.376.281.796.928	Rp 2.781.666.374.017	0,170596
110	BAJA	2017	Rp 946.448.936.464	Rp 901.181.796.270	-0,04783
111	GDST	2017	Rp 1.286.954.720.465	Rp 1.351.861.756.994	0,050435
112	CPIN	2017	Rp 24.522.593	Rp 27.645.118	0,127333
113	JPFA	2017	Rp 21.088.870	Rp 23.038.028	0,092426
114	MAIN	2017	Rp 4.072.246.000	Rp 4.335.844.455	0,06473
115	SIPD	2017	Rp 2.239.699.000.000	Rp 2.187.879.000.000	-0,02314
116	ADES	2017	Rp 840.236	Rp 881.275	0,048842
117	ALTO	2017	Rp 1.109.000.000.000	Rp 1.109.843.522.344	0,000761
118	BTEK	2017	Rp 5.306.055.112.389	Rp 5.165.236.468.705	-0,02654
119	CEKA	2017	Rp 1.392.636.444.501	Rp 1.168.956.042.706	-0,16062
120	DLTA	2017	Rp 1.340.842.765	Rp 1.523.517.170	0,136238
121	MLBI	2017	Rp 2.510.078	Rp 2.889.501	0,15116
122	PSDN	2017	Rp 690.979.867.049	Rp 697.657.400.651	0,009664
123	ULTJ	2017	Rp 5.186.940.000.000	Rp 5.555.871.000.000	0,071127
124	HMSP	2017	Rp 43.141.063	Rp 46.602.420	0,080233
125	WIIM	2017	Rp 1.225.712.093.041	Rp 1.255.573.914.558	0,024363
126	INAF	2017	Rp 1.529.874.782.290	Rp 1.442.350.608.575	-0,05721
127	KLBF	2017	Rp 16.616.239.416.335	Rp18.146.206.145.369	0,092077

128	MERK	2017	Rp 847.006.544	Rp 1.263.113.689	0,491268
129	SIDO	2017	Rp 3.158.198	Rp 3.337.628	0,056814
130	MBTO	2017	Rp 780.669.761.787	Rp 648.016.880.325	-0,16992
131	UNVR	2017	Rp 18.906.413	Rp 19.522.570	0,03259
132	ASII	2017	Rp 295.646	Rp 344.711	0,165959
133	AUTO	2017	Rp 14.762.309	Rp 15.889.648	0,076366
134	BIMA	2017	Rp 89.327.328.853	Rp 98.190.640.839	0,099223
135	INTP	2018	Rp 27.788.562	Rp 27.707.749	-0,00291
136	SMBR	2018	Rp 5.538.079.503	Rp 5.571.270.204	0,005993
137	SMCB	2018	Rp 18.667.187	Rp 19.567.498	0,04823
138	WTON	2018	Rp 59.230.001.239	Rp 62.110.847.154	0,048638
139	KIAS	2018	Rp 1.704.424.579.208	Rp 1.231.680.564.971	-0,27736
140	MLIA	2018	Rp 5.263.726.000	Rp 5.758.102.626	0,093921
141	IGAR	2018	Rp 570.197.810.698	Rp 617.594.780.669	0,083124
142	FASW	2018	Rp 10.965.118.708.784	Rp 10.751.992.944.302	-0,01944
143	SPMA	2018	Rp 2.282.845.632.924	Rp 2.372.130.750.775	0,039111
144	ALMI	2018	Rp 2.781.666.374.017	Rp 1.725.649.624.878	-0,37963
145	BAJA	2018	Rp 901.181.796.270	Rp 836.870.774.001	-0,07136
146	GDST	2018	Rp 1.351.861.756.994	Rp 1.758.578.169.995	0,300857
147	CPIN	2018	Rp 27.645.118	Rp 29.353.041	0,06178
148	JPFA	2018	Rp 23.038.028	Rp 25.185.009	0,093193
149	MAIN	2018	Rp 4.335.844.455	Rp 4.648.577.041	0,072127
150	SIPD	2018	Rp 2.187.879.000.000	Rp 2.470.793.000.000	0,12931
151	ADES	2018	Rp 881.275	Rp 822.375	-0,06683
152	AISA	2018	Rp 1.816.406	Rp 1.868.966	0,028936
153	ALTO	2018	Rp 1.109.843.522.344	Rp 1.103.450.087.164	-0,00576
154	CEKA	2018	Rp 1.168.956.042.706	Rp 1.393.079.542.074	0,19173

155	DLTA	2018	Rp 1.523.517.170	Rp 1.425.983.722	-0,06402
156	MLBI	2018	Rp 2.889.501	Rp 2.896.950	0,002578
157	PSDN	2018	Rp 697.657.400.651	Rp 763.492.320.252	0,094366
158	ULTJ	2018	Rp 5.555.871.000.000	Rp 6.608.422.000.000	0,189448
159	HMSP	2018	Rp 46.602.420	Rp 50.902.806	0,092278
160	WIIM	2018	Rp 1.255.573.914.558	Rp 1.299.521.608.556	0,035002
161	INAF	2018	Rp 1.442.350.608.575	Rp 1.383.935.194.386	-0,0405
162	KLBF	2018	Rp 18.146.206.145.369	Rp 20.264.726.862.584	0,116747
163	MERK	2018	Rp 1.263.113.689	Rp 901.060.986	-0,28664
164	SIDO	2018	Rp 3.337.628	Rp 3.536.898	0,059704
165	MBTO	2018	Rp 648.016.880.325	Rp 591.063.928.037	-0,08789
166	UNVR	2018	Rp 19.522.970	Rp 20.649.371	0,057696
167	ASII	2018	Rp 344.711	Rp 351.958	0,021023
168	AUTO	2018	Rp 15.889.648	Rp 16.015.709	0,007934
169	INDS	2018	Rp 2.482.337.567.967	Rp 2.834.422.741.208	0,141836
170	BIMA	2018	Rp 98.190.640.839	Rp 246.536.771.775	1,510797

LAMPIRAN 6

PERHITUNGAN KETIDAKEFEKTIFAN PENGAWASAN (IDN) PADA
PERUSAHAAN MANUFAKTUR DI BEI TAHUN 2014-2018

No.	KODE	TAHUN	JUMLAH KOMISARIS INDEPENDEN	JUMLAH TOTAL KOMISARIS	KETIDAKEFEKTIFAN PENGAWASAN
1	INTP	2014	3	7	0,428571
2	SMBR	2014	3	5	0,6
3	SMCB	2014	3	6	0,5
4	WTON	2014	2	5	0,4
5	KIAS	2014	2	6	0,333333
6	MLIA	2014	2	5	0,4
7	IGAR	2014	1	3	0,333333
8	FASW	2014	1	5	0,2
9	SPMA	2014	4	5	0,8
10	ALMI	2014	2	4	0,5
11	BAJA	2014	1	3	0,333333
12	GDST	2014	1	3	0,333333
13	CPIN	2014	2	6	0,333333
14	JPFA	2014	1	3	0,333333
15	MAIN	2014	3	5	0,6
16	SIPD	2014	2	3	0,666667
17	ADES	2014	1	3	0,333333
18	BTEK	2014	1	3	0,333333
19	CEKA	2014	1	3	0,333333
20	DLTA	2014	2	6	0,333333
21	ULTJ	2014	1	3	0,333333
22	HMSP	2014	3	6	0,5
23	WIIM	2014	1	3	0,333333
24	INAF	2014	1	3	0,333333
25	KLBF	2014	2	6	0,333333
26	MERK	2014	1	3	0,333333
27	SIDO	2014	1	3	0,333333
28	MBTO	2014	1	3	0,333333
29	UNVR	2014	4	5	0,8
30	ASII	2014	4	11	0,363636
31	AUTO	2014	3	10	0,3
32	IMAS	2014	2	6	0,333333
33	INDS	2014	1	3	0,333333
34	SMSM	2014	1	3	0,333333
35	BIMA	2014	2	3	0,666667
36	INTP	2015	3	7	0,428571
37	SMCB	2015	3	7	0,428571
38	WTON	2015	2	5	0,4
39	KIAS	2015	2	6	0,333333
40	MLIA	2015	2	5	0,4

41	IGAR	2015	1	2	0,5
42	SPMA	2015	4	5	0,8
43	ALMI	2015	2	4	0,5
44	BAJA	2015	1	3	0,333333
45	GDST	2015	1	3	0,333333
46	CPIN	2015	2	5	0,4
47	JPFA	2015	2	4	0,5
48	MAIN	2015	3	5	0,6
49	SIPD	2015	1	3	0,333333
50	ADES	2015	1	3	0,333333
51	AISA	2015	2	5	0,4
52	ALTO	2015	1	3	0,333333
53	BTEK	2015	1	3	0,333333
54	CEKA	2015	1	3	0,333333
55	DLTA	2015	2	5	0,4
56	MLBI	2015	4	7	0,571429
57	PSDN	2015	2	6	0,333333
58	ULTJ	2015	1	3	0,333333
59	HMSP	2015	3	6	0,5
60	WIIM	2015	1	3	0,333333
61	INAF	2015	1	3	0,333333
62	KLBF	2015	3	7	0,428571
63	MERK	2015	1	3	0,333333
64	SIDO	2015	1	3	0,333333
65	UNVR	2015	4	5	0,8
66	ASII	2015	4	11	0,363636
67	AUTO	2015	3	9	0,333333
68	INDS	2015	1	3	0,333333
69	SMSM	2015	1	3	0,333333
70	INTP	2016	3	7	0,428571
71	SMCB	2016	3	6	0,5
72	KIAS	2016	2	8	0,25
73	MLIA	2016	2	5	0,4
74	IGAR	2016	1	3	0,333333
75	ALMI	2016	2	4	0,5
76	BAJA	2016	1	3	0,333333
77	GDST	2016	1	3	0,333333
78	CPIN	2016	2	4	0,5
79	JPFA	2016	2	5	0,4
80	MAIN	2016	3	5	0,6
81	SIPD	2016	1	3	0,333333
82	ADES	2016	1	3	0,333333
83	AISA	2016	2	5	0,4
84	ALTO	2016	1	2	0,5
85	CEKA	2016	1	3	0,333333
86	DLTA	2016	2	6	0,333333
87	MLBI	2016	4	7	0,571429
88	PSDN	2016	2	6	0,333333

89	ULTJ	2016	1	3	0,333333
90	HMSP	2016	2	5	0,4
91	INAF	2016	1	3	0,333333
92	KLBF	2016	3	7	0,428571
93	MERK	2016	1	3	0,333333
94	SIDO	2016	1	3	0,333333
95	ASII	2016	4	12	0,333333
96	AUTO	2016	3	8	0,375
97	GJTL	2016	3	9	0,333333
98	IMAS	2016	3	7	0,428571
99	INDS	2016	1	3	0,333333
100	SMSM	2016	1	3	0,333333
101	INTP	2017	3	7	0,428571
102	SMBR	2017	1	5	0,2
103	SMCB	2017	2	7	0,285714
104	WTON	2017	2	6	0,333333
105	KIAS	2017	2	6	0,333333
106	MLIA	2017	2	5	0,4
107	IGAR	2017	1	3	0,333333
108	FASW	2017	3	5	0,6
109	ALMI	2017	2	4	0,5
110	BAJA	2017	1	3	0,333333
111	GDST	2017	1	2	0,5
112	CPIN	2017	1	3	0,333333
113	JPFA	2017	3	5	0,6
114	MAIN	2017	3	5	0,6
115	SIPD	2017	1	3	0,333333
116	ADES	2017	1	3	0,333333
117	ALTO	2017	1	2	0,5
118	BTEK	2017	1	3	0,333333
119	CEKA	2017	1	3	0,333333
120	DLTA	2017	2	5	0,4
121	MLBI	2017	3	6	0,5
122	PSDN	2017	2	6	0,333333
123	ULTJ	2017	1	3	0,333333
124	HMSP	2017	2	5	0,4
125	WIIM	2017	1	3	0,333333
126	INAF	2017	1	3	0,333333
127	KLBF	2017	3	7	0,428571
128	MERK	2017	1	3	0,333333
129	SIDO	2017	1	3	0,333333
130	MBTO	2017	1	3	0,333333
131	UNVR	2017	4	5	0,8
132	ASII	2017	5	13	0,384615
133	AUTO	2017	3	8	0,375
134	BIMA	2017	2	3	0,666667
135	INTP	2018	3	7	0,428571
136	SMBR	2018	2	5	0,4

137	SMCB	2018	4	11	0,363636
138	WTON	2018	3	8	0,375
139	KIAS	2018	2	7	0,285714
140	MLIA	2018	2	5	0,4
141	IGAR	2018	1	3	0,333333
142	FASW	2018	2	3	0,666667
143	SPMA	2018	4	5	0,8
144	ALMI	2018	2	3	0,666667
145	BAJA	2018	1	3	0,333333
146	GDST	2018	1	3	0,333333
147	CPIN	2018	1	3	0,333333
148	JPFA	2018	3	6	0,5
149	MAIN	2018	3	5	0,6
150	SIPD	2018	1	3	0,333333
151	ADES	2018	1	3	0,333333
152	AISA	2018	1	4	0,25
153	ALTO	2018	1	2	0,5
154	CEKA	2018	1	3	0,333333
155	DLTA	2018	2	7	0,285714
156	MLBI	2018	3	6	0,5
157	PSDN	2018	2	6	0,333333
158	ULTJ	2018	1	3	0,333333
159	HMSP	2018	2	6	0,333333
160	WIIM	2018	1	3	0,333333
161	INAF	2018	1	3	0,333333
162	KLBF	2018	2	6	0,333333
163	MERK	2018	1	3	0,333333
164	SIDO	2018	2	5	0,4
165	MBTO	2018	1	3	0,333333
166	UNVR	2018	4	5	0,8
167	ASII	2018	3	9	0,333333
168	AUTO	2018	3	8	0,375
169	INDS	2018	1	3	0,333333
170	BIMA	2018	2	3	0,666667

LAMPIRAN 7

PERHITUNGAN PERGANTIAN AUDITOR (Δ CPA) PADA PERUSAHAAN MANUFAKTUR DI BEI PADA TAHUN 2014-2018

No	KODE	AUDITOR					Δ CPA				
		2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1	INTP	EY	EY	EY	EY	EY	0	0	0	0	0
2	SMBR	BKR international	-	-	IGAL	IGAL	0	-	-	1	0
3	SMCB	EY	EY	EY	Deloitte	Deloitte	0	0	0	1	0
4	WTO N	HLB	HLB	-	Deloitte	RSM	0	0	-	1	1
5	KIAS	MOORE STEPHENS	MOORE STEPHENS	KPMG	KPMG	KPMG	0	0	1	0	0
6	MLIA	Deloitte	Deloitte	Deloitte	Deloitte	Deloitte	0	0	0	0	0
7	IGAR	HGK	HGK	HGK	EY	EY	0	0	0	1	0
8	FASW	Deloitte	-	-	Deloitte	Deloitte	0	-	-	0	0
9	SPMA	HLB	PKF	HLB	-	HLB	0	1	1	-	0
10	ALMI	PKF	PKF	PKF	PKF	PKF	0	0	0	0	0
11	BAJA	Morison International	Morison International	Morison KSi	MOORE STEPHEN S	MOORE STEPHENS	0	0	1	1	0
12	GDST	DRS. BINSAR B. LUMBANRAD JA	HLB	HLB	HLB	HLB THE GLOBAL ADVISORY AND ACCOUNTIN G NETWORK	0	1	0	0	1
13	CPIN	EY	EY	EY	EY	EY	0	0	0	0	0
14	JPFA	MOORE STEPHENS	MOORE STEPHENS	MOORE STEPHENS	EY	EY	0	0	0	1	0
15	MAIN	DFK	DFK	DFK	pwc	pwc	0	0	0	1	0
16	SIPD	BDO	BDO	BDO	BDO	BDO	0	0	0	0	0
17	ADES	BDO	BDO	BDO	BDO	BDO	0	0	0	0	0

18	BTEK	KAP Raxon Nainggolan & Rekan	BKR	-	AllinialGL OBAL	-	0	1	-	1	-
19	CEKA	EY	EY	EY	EY	EY	0	0	0	0	0
20	DLTA	Deloitte	Deloitte	Deloitte	Deloitte	Deloitte	0	0	0	0	0
21	ULTJ	BDO	-	BDO	BDO	BDO	0	-	0	0	0
22	HMSP	pwc	-	pwc	pwc	pwc	0	-	0	0	0
23	WIIM	Crowe HorwathTM	Crowe HorwathTM	-	Crowe HorwathT M	Crowe	0	0	-	0	1
24	INAF	KRESTON HHES	KRESTON HHES	KRESTON HHES	KRESTON HHES	KRESTON HHES	0	0	0	0	0
25	KLBF	EY	EY	EY	EY	EY	0	0	0	0	0
26	MER K	KPMG	KPMG	KPMG	KPMG	KPMG	0	0	0	0	0
27	SIDO	DFK	DFK	DFK	EY	EY	0	0	0	1	0
28	MBT O	BDO	-	-	BDO	BDO	0	-	-	0	0
29	UNVR	KPMG	KPMG	-	KPMG	KPMG	0	0	-	0	0
30	ASII	pwc	pwc	pwc	pwc	pwc	0	0	0	0	0
31	AUTO	pwc	pwc	pwc	pwc	pwc	0	0	0	0	0
32	IMAS	EY	-	EY	-	-	0	-	0	-	-
33	INDS	BDO	BDO	BDO	-	BDO	0	0	0	-	0
34	SMS M	EY	EY	EY	-	-	0	0	0	0	-
35	BIMA	AF. RACHMAN & SOETJIPTO WS	-	-	KBS	KBS	0	-	-	1	0
36	AISA	-	RSM	RSM	RSM	RSM	-	0	0	0	0
37	ALTO	-	JAS	mgigar	-	Helianto	-	0	0	-	0
38	MLBI	-	Deloitte	Deloitte	Deloitte	-	-	0	0	0	-
39	PSDN	-	EY	EY	EY	EY	-	0	0	0	0
40	GJTL	-	-	Deloitte	Deloitte	Deloitte	-	-	0	0	0

JUMLAH	35	32	32	35	36	JUMLAH	170
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LAMPIRAN 8

PERHITUNGAN PERGANTIAN DIREKSI (DIR_CHANGE) PADA PERUSAHAAN MANUFAKTUR DI BEI PADA TAHUN
2014-2018

No	KODE	NAMA DIREKSI					DIR_CHANGE				
		2014	2015	2016	2017	2018	2014	2015	2016	2017	2018
1	INTP	CHRISTIAN KARTAWIJ AYA	CHRISTIAN KARTAWIJ AYA	CHRISTIA N KARTAWI JAYA	CHRISTIAN KARTAWIJA YA	CHRISTIAN KARTAWIJ AYA	0	0	0	0	0
2	SMBR	Ir. Pamudji Rahardjo	-	-	Rahmad pribadi	Ir. Jobi Triananda Hasjim	0	-	-	1	1
3	SMCB	Gerhard W. Schutz	Gerhard W. Schutz	Gerhard W. Schutz	Gerhard W. Schutz	Aulia Mulki Oemar	0	0	0	0	1
4	WTON	Bintang Perbowo, SE, MM	Bintang Perbowo, SE, MM	-	Bintang Perbowo, SE, MM	Bintang Perbowo, SE, MM	0	0	-	0	0
5	KIAS	Pramoth Phromaue	Pramoth Phromaue	Numpol Malichai	Numpol Malichai	Anusorn Potchanaban pot	0	0	1	0	1
6	MLIA	Eka Tjandranegar a	Eka Tjandranegar a	Eka Tjandraneg ara	Eka Tjandranegara	Eka Tjandranegar a	0	0	0	0	0
7	IGAR	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	Antonius Muhartoyo	0	0	0	0	0
8	FASW	Yustinus Y. Kusumah	-	-	Yustinus Y. Kusumah	Yustinus Y. Kusumah	0	-	-	0	0

9	SPMA	Welly	Welly	Welly	Welly	Welly	0	0	0	0	0
10	ALMI	Alim Markus	Alim Markus	Alim Markus	Alim Markus	Alim Markus	0	0	0	0	0
11	BAJA	Handaja Susanto	Handaja Susanto	Handaja Susanto	Handaja Susanto	Handaja Susanto	0	0	0	0	0
12	GDST	Tetsuro Okano	Tetsuro Okano	Tetsuro Okano	Tetsuro Okano	Tetsuro Okano	0	0	0	0	0
13	CPIN	Rusmin Ryadi	Rusmin Ryadi	Tjiu Thomas Effendy	Tjiu Thomas Effendy	Tjiu Thomas Effendy	0	0	1	0	0
14	JPFA	Handojo Santosa	Handojo Santosa	Handojo Santosa	Handojo Santosa	Handojo Santosa	0	0	0	0	0
15	MAIN	Lau Chia Nguang	Lau Chia Nguang	Lau Chia Nguang	Lau Chia Nguang	Tan Sri Lau Tuang Nguang	0	0	0	0	1
16	SIPD	Budiardjo Tek	Eko Putro Sandjojo	Terryanto Soetandar	Terryanto Soetandar	Tomy Wattermena Widjaja	0	1	1	0	1
17	ADES	Martin Jimi	Martin Jimi	Wihardjo Hadiseputro	Wihardjo Hadiseputro	Wihardjo Hadiseputro	0	0	1	0	0
18	BTEK	Ari Sutanto	Ari Sutanto	-	Anne Patricia Sutanto	Anne Patricia Sutanto	0	0	-	0	0
19	CEKA	Erik	Erik	Erik	Erry Tjuatja	Erry Tjuatja	0	0	0	1	0
20	DLTA	Raymundo Y. Albano	Raymundo Y. Albano	Raymundo Y. Albano	Jose Daniel A. Javier	Jose Daniel A. Javier	0	0	0	1	0
21	ULTJ	Sabana Prawirawidjaja	Sabana Prawirawidjaja	-	Sabana Prawirawidjaja	Sabana Prawirawidjaja	0	0	-	0	0

22	HMSP	Paul Norman Janelle	Paul Norman Janelle	Mindaugas Trumpaitis	Mindaugas Trumpaitis	Mindaugas Trumpaitis	0	0	1	0	-
23	WIIM	Ronald Walla	Ronald Walla	-	Ronald Walla	Ronald Walla	0	0	-	0	0
24	INAF	Arief Budiman	Arief Budiman	Arief Budiman	Rusdi rosman	Rusdi rosman	0	0	0	1	0
25	KLBF	B.R. Irawati Setiady	B.R. Irawati Setiady	B.R. Irawati Setiady	Vidjongtius	Vidjongtius	0	0	0	1	0
26	MERK	Martin Feulner	Martin Feulner	Martin Feulner	Martin Feulner	Martin Feulner	0	0	0	0	0
27	SIDO	Irwan Hidayat	Irwan Hidayat	Jonatha Sofjan Hidayat	Jonatha Sofjan Hidayat	David Hidayat	0	0	1	0	1
28	MBTO	Bryan David Emil	Bryan David Emil	-	Bryan David Emil	Bryan David Emil	0	0	-	0	0
29	UNVR	Hemant Bakshi	Hemant Bakshi	-	Hemant Bakshi	Hemant Bakshi	0	0	-	0	0
30	ASII	Prijono Sugiarto	Prijono Sugiarto	Prijono Sugiarto	Prijono Sugiarto	Prijono Sugiarto	0	0	-	0	-
31	AUTO	Hamdani Dzulkarnaen Salim	Hamdani Dzulkarnaen Salim	Hamdani Dzulkarnaen Salim	Hamdani Dzulkarnaen Salim	Hamdani Dzulkarnaen Salim	0	0	0	0	-
32	IMAS	Jusak Kertowidjojo	-	Jusak Kertowidjojo	Jusak Kertowidjojo	Jusak Kertowidjojo	0	-	0	0	0
33	INDS	Ikawati Nurhadi	Ikawati Nurhadi	Ikawati Nurhadi	Ikawati Nurhadi	Ikawati Nurhadi	0	0	0	0	0
34	SMSM	Eddy Hartono	Eddy Hartono	Eddy Hartono	Eddy Hartono	Eddy Hartono	0	0	0	0	0

35	BIMA	-	-	-	Bambang Setiyono	Bambang Setiyono	0	-	-	0	0
36	AISA	-	Joko Mogoginta	Joko Mogoginta	Hengky Koestanto	Hengky Koestanto	0	0	0	1	0
37	ALTO	-	Bhakti Salim	Bhakti Salim	Bhakti Salim	Bhakti Salim	0	0	0	0	0
38	MLBI	-	Michael Chin Kean Huat	Michael Chin Kean Huat	Michael Chin Kean Huat	Michael Chin Kean Huat	0	0	0	0	0
39	PSDN	-	Jeffry Sanusi Soedargo	Jeffry Sanusi Soedargo	Jeffry Sanusi Soedargo	Jeffry Sanusi Soedargo	0	0	0	0	0
40	GJTL	-	Christopher Chan Siew Choong	Budhi Santoso Tanasaleh	Budhi Santoso Tanasaleh	Sugeng Rahardjo	0	0	1	0	1
JUMLAH		35	32	32	35	36	JUMLAH				170

LAMPIRAN 9

PERHITUNGAN FREKUENSI KEMUNCULAN GAMBAR CEO (CEOPIC)
PADA PERUSAHAAN MANUFAKTUR DI BEI PADA TAHUN 2014-2018

No	KODE	CEOPIC				
		2014	2015	2016	2017	2018
1	INTP	9	9	10	9	9
2	SMBR	8	6	9	6	3
3	SMCB	6	-	-	6	8
4	WTON	6	6	8	8	-
5	KIAS	6	6	-	6	5
6	MLIA	3	3	5	5	5
7	IGAR	4	-	-	-	-
8	FASW	4	-	-	-	-
9	SPMA	4	4	4	4	4
10	ALMI	6	6	6	6	6
11	BAJA	4	4	4	-	5
12	GDST	8	8	-	-	-
13	CPIN	2	2	2	2	2
14	JPFA	4	-	-	-	-
15	MAIN	3	3	4	4	4
16	SIPD	5	5	5	5	5
17	ADES	3	3	3	-	3
18	BTEK	6	6	-	6	-
19	CEKA	3	3	3	3	3
20	DLTA	5	5	5	6	6
21	ULTJ	5	-	5	-	-
22	HMSP	4	5	5	5	-
23	WIIM	4	-	-	4	4
24	INAF	14	-	16	-	-
25	KLBF	9	10	11	7	10
26	MERK	9	8	8	8	7
27	SIDO	6	-	6	-	-
28	MBTO	3	3	3	3	3
29	UNVR	5	5	5	-	-
30	ASII	-	5	-	5	-
31	AUTO	-	5	5	4	-
32	IMAS	-	3	-	-	2
33	INDS	-	3	2	-	-
34	SMSM	-	6	5	5	5
35	BIMA	-	8	8	8	8
36	AISA	-	-	5	5	-
37	ALTO	-	-	10	10	-
38	MLBI	-	-	-	5	5
39	PSDN	-	-	-	4	4
40	GJTL	-	-	-	-	-
JUMLAH		35	32	32	35	36

LAMPIRAN 10

HASIL ANALISIS STATISTIK DESKRIPTIF

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
StabilitasKeuangan	170	-.79	8.85	.1157	.71596
KetidakefektifanPengawasan	170	.20	.80	.4078	.12561
PergantianAuditor	170	0	1	.12	.324
PergantianDireksi	170	0	1	.11	.316
FrekuensiKemunculanGambar CEO	170	2	11	5.36	2.089
FSCORE	170	-.79	1.28	.1124	.32784
Valid N (listwise)	170				

LAMPIRAN 11

HASIL ANALISIS STATISTIK UJI ASUMSI KLASIK

1. Hasil Uji Normalitas Dengan Uji Kolmogorov

One-Sample Kolmogorov-Smirnov Test		
		Unstandardized Residual
N		170
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.30523753
Most Extreme Differences	Absolute	.056
	Positive	.048
	Negative	-.056
Test Statistic		.056
Asymp. Sig. (2-tailed)		.200 ^{c,d}

- a. Test distribution is Normal.
- b. Calculated from data.
- c. Lilliefors Significance Correction.
- d. This is a lower bound of the true significance.

2. Hasil Uji Multikolinieritas

Coefficients^a			
Model		Collinearity Statistics	
		Tolerance	VIF
1	StabilitasKeuangan	.938	1.066
	KetidakefektifanPengawasan	.937	1.067
	PergantianAuditor	.934	1.071
	PergantianDireksi	.977	1.023
	FrekuensiKemunculanGambar	.946	1.057
	CEO		

- a. Dependent Variable: FSCORE

3. Hasil Uji Heteroskedastisitas Dengan Uji Glejser

Coefficients ^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.329	.062		5.314	.000
	StabilitasKeuangan	.023	.022	.084	1.057	.292
	KetidakefektifanPengawas an	.074	.126	.046	.582	.562
	PergantianAuditor	-.021	.049	-.034	-.435	.664
	PergantianDireksi	-.097	.049	-.152	-1.963	.051
	FrekuensiKemunculanGa mbarCEO	.011	.008	.114	1.441	.151

a. Dependent Variable: ABRESID

LAMPIRAN 12

HASIL ANALISIS STATISTIK UJI REGRESI BERGANDA

1. Hasil Uji t

Coefficients^a						
Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.150	.096		1.563	.120
	StabilitasKeuangan	.217	.034	.177	2.272	.024
	KetidakefektifanPengawasan	.263	.196	.105	1.340	.182
	PergantianAuditor	-.054	.076	-.056	-.710	.479
	PergantianDireksi	-.029	.076	-.029	-.382	.703
	FrekuensiKemunculanGambarCEO	1.381	.012	.170	2.193	.030

a. Dependent Variable: FSCORE

2. Hasil Uji Koefisien Determinasi

Model Summary^b					
Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.262 ^a	.289	.242	.30988	2.049

a. Predictors: (Constant), FrekuensiKemunculanGambarCEO, PergantianDireksi, StabilitasKeuangan, KetidakefektifanPengawasan, PergantianAuditor

b. Dependent Variable: FSCORE

3. Hasil Uji F

ANOVA^a						
Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	1.149	5	.230	2.394	.040 ^b
	Residual	15.653	164	.096		
	Total	16.802	169			

a. Dependent Variable: FSCORE

b. Predictors: (Constant), FrekuensiKemunculanGambarCEO, PergantianDireksi, StabilitasKeuangan, KetidakefektifanPengawasan, PergantianAuditor

BIODATA PENULIS

A. Data Pribadi

1. Nama Lengkap :Nurul Haemi
2. Tempat Tanggal Lahir :Palopo, 4 Agustus 1999
3. Jenis Kelamin :Perempuan
4. Alamat :Jl. Benteng Raya
5. Pekerjaan :Mahasiswa
6. E-mail :Nurulhaemi18@gmail.com
7. Kontak Pribadi :082187922745

B. Riwayat Pendidikan

1. SDN 69 BINTURU :(2004-2010)
2. MTSN MODEL PALOPO :(2010-2013)
3. SMAN 3 PALOPO :(2013-2016)
4. UNIVERSITAS MUHAMMADIYAH PALOPO:(2016-2020)

