

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	KE	OWN1	OWN2	NI	OCF
1	ALDO	2013	21.26	58.41	7.66	32879579893	39652190973
2	ALDO	2014	21.29	58	8	20997314595	-470702303
3	ALDO	2015	21.29	58	8	24085227893	2204123679
4	AMFG	2013	24.03	43.86	40.84	338358000000	551871000000
5	AMFG	2014	24.06	43.86	40.84	442307000000	564250000000
6	AMFG	2015	24.11	43.86	40.96	323503000000	366837000000
7	APLI	2013	22.3	53.33	26.66	1881586263	62415415884
8	APLI	2014	22.3	53.33	26.66	10567292555	22314328339
9	APLI	2015	22.21	56.65	28.28	1196254769	24587547474
10	ARNA	2013	22.51	24.93	13.89	237698000000	278878000000
11	ARNA	2014	22.74	16.94	13.92	261880000000	238938000000
12	ARNA	2015	22.76	24.52	13.97	71209943348	111918000000
13	BATA	2013	23.15	81.8	5.2	44373679000	44680921000
14	BATA	2014	23.11	81.9	5.2	69755185000	62179864000
15	BATA	2015	23.35	82	5.1	128896000000	-19631483000
16	CEKA	2013	22.79	87.02	4.99	64871947610	19608725490
17	CEKA	2014	22.94	87.02	4.99	39026238204	-147807000000
18	CEKA	2015	23.76	87.02	4.99	102342000000	168614000000
19	DPNS	2013	23.56	49.67	10	68001612724	-660730802
20	DPNS	2014	23.54	51.18	8.46	779504229	372630700
21	DPNS	2015	23.57	51.18	8.68	362488876	29565159997
22	DVLA	2013	23.65	92.66	0	125796000000	106931000000
23	DVLA	2014	23.91	92.66	0	81109862000	104436000000
24	DVLA	2015	23.43	93	0	104177000000	214167000000
25	GJTL	2013	25.31	49.7	10	340488000000	1299130000000
26	GJTL	2014	25.59	49.5	10	171279000000	152146000000
27	GJTL	2015	25.51	49.5	10	-207955000000	795635000000
28	HMSP	2013	25.27	98.18	1.82	1080800000000	1080220000000
29	HMSP	2014	25.4	98.18	1.82	1001500000000	1110320000000
30	HMSP	2015	25.46	92.5	7.5	1035500000000	811163000000
31	ICBP	2013	25.96	80.53	19.47	2286640000000	1993500000000
32	ICBP	2014	25.9	80.53	19.47	2543400000000	3860840000000
33	ICBP	2015	25.99	80.53	19.47	3025100000000	3485530000000
34	IGAR	2013	20.89	79.42	5.4	35030416158	31571765591
35	IGAR	2014	21.16	79.42	5.4	53840942025	25762820842
36	IGAR	2015	21.57	79.42	5.4	52790235852	80061208533
37	INAI	2013	23.68	29.21	10	5019540731	77754740234
38	INAI	2014	23.82	32.98	10.72	15101078482	42164840053
39	INAI	2015	22.25	32.98	10.72	129167000000	47011856454
40	INDF	2013	27.12	50.07	0.02	516125000000	692879000000
41	INDF	2014	27.17	50.07	0.02	486610000000	926932000000
42	INDF	2015	27.27	50.07	0.02	486735000000	421361000000
43	INDS	2013	23.2	88.11	0.41	411289000000	255756000000

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No	Perusahaan	Tahun	KE	OWN1	OWN2	NI	OCF
44	INDS	2014	23.35	88.11	0.41	125350000000	65911208643
45	INDS	2015	23.4	88.11	0.41	132465000000	110642000000
46	JPFA	2013	26.07	57.51	42.49	661699000000	175820000000
47	JPFA	2014	26.23	57.51	42.49	330515000000	1570530000000
48	JPFA	2015	25.03	57.84	42.16	925458000000	1452920000000
49	KBLI	2013	22.86	49.68	8.69	73566557566	-27123241057
50	KBLI	2014	23.17	30.73	18.98	80877279698	170080000000
51	KBLI	2015	23.41	48.83	8.69	116753000000	46127980815
52	KBLM	2013	21.37	19.37	17.86	7678095359	-106551000000
53	KBLM	2014	21.37	26.79	23.39	20623713329	6098895903
54	KBLM	2015	21.46	26.79	25.8	11787506863	24641687071
55	KDSI	2013	23.22	75.68	5.16	36002772194	85343533207
56	KDSI	2014	23.27	75.68	5.16	34592489585	-24155490938
57	KDSI	2015	23.83	75.68	5.25	6888594650	-41864462623
58	KICI	2013	21.89	43.62	31.4	7419500718	2412411340
59	KICI	2014	22.11	43.62	31.4	-1146177329	1313583361
60	KICI	2015	22.24	43.62	31.4	25420359845	-4055527244
61	KLBF	2013	24.54	10.17	9.62	2004240000000	927164000000
62	KLBF	2014	24.52	10.17	9.71	2096410000000	2316130000000
63	KLBF	2015	24.48	10.17	9.71	2083400000000	2457000000000
64	LION	2013	21.88	28.85	28.85	64761350816	52556704619
65	LION	2014	22.42	28.85	28.85	44712658815	60865531678
66	LION	2015	22.69	28.85	28.85	49472226776	59304153529
67	MBTO	2013	22.05	66.82	0.48	16755803870	-2863783370
68	MBTO	2014	22.57	66.82	0.48	1321443164	1669652857
69	MBTO	2015	23.21	66.82	0.48	-8678482954	1011148821
70	MERK	2013	23.51	73.99	12.66	175445000000	133099000000
71	MERK	2014	23.23	73.99	12.66	179621000000	232826000000
72	MERK	2015	23.32	73.99	12.66	148819000000	160700000000
73	MYOR	2013	25.79	32.93	0.11	1053620000000	987023000000
74	MYOR	2014	25.92	32.93	0.11	390727000000	-862339000000
75	MYOR	2015	26.03	32.93	0.11	1266520000000	2336790000000
76	NIPS	2013	22.33	37.11	5.45	33872112000	-75416394000
77	NIPS	2014	22.41	26.43	18.5	115210000000	-148590000000
78	NIPS	2015	22.03	26.43	18.5	26779572000	-137952000000
79	RICY	2013	23.48	19.48	15.46	4840205736	-154128000000
80	RICY	2014	24.03	19.48	15.46	10428390973	47145296495
81	RICY	2015	25.91	19.48	15.46	12382694616	134157000000
82	ROTI	2013	24.56	31.5	26.5	158015000000	314588000000
83	ROTI	2014	24.35	31.5	26.5	192412000000	364976000000
84	ROTI	2015	24.91	31.5	26.5	263711000000	555512000000
85	SCCO	2013	22.28	29.67	25.78	104962000000	20804645848
86	SCCO	2014	22.32	29.67	25.78	137033000000	62171128817

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No	Perusahaan	Tahun	KE	OWN1	OWN2	NI	OCF
87	SCCO	2015	22.39	29.67	29.67	152543000000	197980000000
88	SKLT	2013	21.05	26.78	26.16	11440014188	26893558457
89	SKLT	2014	21.36	26.78	26.16	6468015448	23398218902
90	SKLT	2015	21.47	26.78	26.16	18202605538	29666923359
91	SMCB	2013	24.09	80.64	15.31	1006360000000	2262250000000
92	SMCB	2014	24.53	80.64	14.72	568820000000	1709440000000
93	SMCB	2015	25.07	80.64	15.68	144983000000	533786000000
94	SMGR	2013	24.93	51.01	48.99	5852020000000	6047150000000
95	SMGR	2014	25.12	51.01	48.99	5642320000000	6245840000000
96	SMGR	2015	25.24	51.01	48.99	4662160000000	7288590000000
97	SRSN	2013	23.83	35.21	14.15	45171491000	37888934000
98	SRSN	2014	23.81	35.21	14.15	10620918000	9622985000
99	SRSN	2015	23.22	35.21	14.15	16049623000	-76732543000
100	STTP	2013	21.53	56.76	3.1	114437000000	58655739190
101	STTP	2014	21.64	56.76	3.1	125940000000	198516000000
102	STTP	2015	21.94	56.76	3.1	183516000000	194843000000
103	TCID	2013	23.12	60.84	11.32	160564000000	253852000000
104	TCID	2014	22.7	60.84	11.32	167476000000	123551000000
105	TCID	2015	24.09	60.84	11.32	541117000000	120782000000
106	TOTO	2013	21.59	39.48	31.38	236558000000	320627000000
107	TOTO	2014	21.77	39.48	31.38	241893000000	307709000000
108	TOTO	2015	24.92	37.9	29.46	337988000000	240629000000
109	TRIS	2013	21.47	41.99	27.99	48195237468	22942969215
110	TRIS	2014	21.22	40.24	26.83	34946085161	51371394
111	TRIS	2015	21.21	40.17	26.78	37678228389	61186196427
112	TRST	2013	23.27	29.18	17.91	384765000000	135467000000
113	TRST	2014	23.29	28.54	17.9	63405349253	236910000000
114	TRST	2015	22.3	25.52	17.91	214520000000	135020000000
115	TSPC	2013	24.79	77.34	22.66	674147000000	448669000000
116	TSPC	2014	24.79	77.52	22.48	580068000000	512956000000
117	TSPC	2015	24.19	78.16	21.84	581461000000	778362000000
118	ULTJ	2013	21.26	21.4	14.55	325127000000	195989000000
119	ULTJ	2014	21.66	21.4	14.66	284526000000	128023000000
120	ULTJ	2015	22	21.4	14.65	524200000000	669463000000
121	UNVR	2013	24.86	85	15	5352630000000	6241680000000
122	UNVR	2014	24.85	85	15	6073070000000	6462720000000
123	UNVR	2015	24.8	85	15	5864390000000	6299050000000

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No	Perusahaan	Tahun	AKTIVA	PPE	Rev
1	ALDO	2013	301479000000	139843000000	399346000000
2	ALDO	2014	346675000000	150382000000	493882000000
3	ALDO	2015	366011000000	176923000000	538363000000
4	AMFG	2013	353939000000	339760000000	321648000000
5	AMFG	2014	394613000000	372410000000	367219000000
6	AMFG	2015	427028000000	421526000000	366599000000
7	APLI	2013	303594000000	337784000000	281551000000
8	APLI	2014	273127000000	347039000000	294081000000
9	APLI	2015	308620000000	367208000000	260667000000
10	ARNA	2013	113524000000	861919000000	141764000000
11	ARNA	2014	125994000000	115070000000	160976000000
12	ARNA	2015	143078000000	118542000000	129193000000
13	BATA	2013	680685000000	372592000000	902459000000
14	BATA	2014	774891000000	372592000000	100873000000
15	BATA	2015	795258000000	441536000000	102885000000
16	CEKA	2013	106963000000	354778000000	253188000000
17	CEKA	2014	128415000000	379918000000	370187000000
18	CEKA	2015	148583000000	399477000000	348573000000
19	DPNS	2013	184533000000	51264750718	131333000000
20	DPNS	2014	274483000000	53535135332	132776000000
21	DPNS	2015	268891000000	55067364168	118475000000
22	DVLA	2013	119005000000	430165000000	110168000000
23	DVLA	2014	124124000000	473677000000	110382000000
24	DVLA	2015	137628000000	492321000000	130610000000
25	GJTL	2013	153508000000	113475000000	123529000000
26	GJTL	2014	161220000000	148749000000	130707000000
27	GJTL	2015	175095000000	131118000000	129702000000
28	HMSP	2013	274046000000	792233000000	750252000000
29	HMSP	2014	283806000000	956306000000	806901000000
30	HMSP	2015	380107000000	103440000000	890693000000
31	ICBP	2013	212675000000	788083000000	250947000000
32	ICBP	2014	250295000000	918271000000	300225000000
33	ICBP	2015	265606000000	104017000000	317411000000
34	IGAR	2013	314747000000	182579000000	643403000000
35	IGAR	2014	350620000000	187812000000	737863000000
36	IGAR	2015	383936000000	218567000000	677332000000
37	INAI	2013	765881000000	153843000000	640703000000
38	INAI	2014	893664000000	277213000000	933462000000
39	INAI	2015	133026000000	432622000000	138468000000
40	INDF	2013	780928000000	301593000000	577320000000
41	INDF	2014	860773000000	316278000000	635945000000
42	INDF	2015	918315000000	358533000000	640619000000
43	INDS	2013	219652000000	106036000000	170245000000

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No	Perusahaan	Tahun	AKTIVA	PPE	Rev
44	INDS	2014	2282670000000	1124610000000	1866980000000
45	INDS	2015	2553930000000	1213180000000	1659510000000
46	JPFA	2013	14917600000000	7675990000000	21412100000000
47	JPFA	2014	15759000000000	9204470000000	24458900000000
48	JPFA	2015	17159500000000	10197000000000	25022900000000
49	KBLI	2013	1337020000000	422618000000	2572350000000
50	KBLI	2014	1340880000000	854374000000	2384080000000
51	KBLI	2015	1551800000000	1015440000000	2662040000000
52	KBLM	2013	654296000000	490985000000	1032790000000
53	KBLM	2014	647250000000	498409000000	919538000000
54	KBLM	2015	654386000000	518659000000	967710000000
55	KDSI	2013	850234000000	627583000000	1386310000000
56	KDSI	2014	960333000000	682124000000	1626230000000
57	KDSI	2015	1177090000000	732198000000	1713950000000
58	KICI	2013	98295722100	54373726570	99029696717
59	KICI	2014	100322000000	54898969340	102971000000
60	KICI	2015	133832000000	292668000000	91734724118
61	KLBF	2013	1131510000000	3686980000000	1600210000000
62	KLBF	2014	1243930000000	4197940000000	1736850000000
63	KLBF	2015	1369640000000	5356380000000	1788750000000
64	LION	2013	498568000000	84683987304	333674000000
65	LION	2014	605166000000	141650000000	377623000000
66	LION	2015	639330000000	159981000000	389251000000
67	MBTO	2013	611770000000	240374000000	641285000000
68	MBTO	2014	623002000000	271952000000	671399000000
69	MBTO	2015	648899000000	291120000000	694783000000
70	MERK	2013	696946000000	130177000000	1193950000000
71	MERK	2014	711056000000	154884000000	863208000000
72	MERK	2015	641647000000	154851000000	983446000000
73	MYOR	2013	970984000000	466159000000	1201780000000
74	MYOR	2014	1029800000000	524917000000	1416910000000
75	MYOR	2015	1134270000000	608707000000	1481870000000
76	NIPS	2013	798408000000	411983000000	911064000000
77	NIPS	2014	1206850000000	630136000000	1015870000000
78	NIPS	2015	1547720000000	797410000000	987863000000
79	RICY	2013	869226000000	426265000000	256726000000
80	RICY	2014	1172010000000	620980000000	1185440000000
81	RICY	2015	1198190000000	620435000000	1111050000000
82	ROTI	2013	1822690000000	1387450000000	1505520000000
83	ROTI	2014	2142890000000	1985330000000	1880260000000
84	ROTI	2015	2706320000000	2233770000000	2174500000000
85	SCCO	2013	1762030000000	556319000000	3751040000000
86	SCCO	2014	1656010000000	586226000000	3703270000000

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No	Perusahaan	Tahun	AKTIVA	PPE	Rev
87	SCCO	2015	1773140000000	673950000000	3533080000000
88	SKLT	2013	3019890000000	191941000000	5670490000000
89	SKLT	2014	3369320000000	218093000000	6814200000000
90	SKLT	2015	3771110000000	246953000000	7451080000000
91	SMCB	2013	14895000000000	18990100000000	96862600000000
92	SMCB	2014	17199300000000	21805000000000	94836100000000
93	SMCB	2015	17321600000000	22203100000000	92390200000000
94	SMGR	2013	30792900000000	27485900000000	24501200000000
95	SMGR	2014	34331700000000	30004700000000	26987000000000
96	SMGR	2015	38153100000000	36264400000000	26948000000000
97	SRSN	2013	4207830000000	313552000000	3923160000000
98	SRSN	2014	4649490000000	326899000000	4728350000000
99	SRSN	2015	5740730000000	327936000000	5315730000000
100	STTP	2013	1470060000000	1175640000000	1694940000000
101	STTP	2014	1700200000000	1334420000000	2170460000000
102	STTP	2015	1919570000000	1523480000000	2544280000000
103	TCID	2013	1465950000000	1226950000000	2027900000000
104	TCID	2014	1863680000000	1529840000000	2308200000000
105	TCID	2015	2082100000000	1523180000000	2314890000000
106	TOTO	2013	1746180000000	1122380000000	1711310000000
107	TOTO	2014	2062390000000	1430190000000	2053630000000
108	TOTO	2015	2439540000000	1563870000000	2278670000000
109	TRIS	2013	4490090000000	1832660000000	6702910000000
110	TRIS	2014	5219200000000	2205270000000	7468290000000
111	TRIS	2015	5743460000000	2451100000000	8597430000000
112	TRST	2013	3260920000000	4304130000000	2033150000000
113	TRST	2014	3261290000000	4455610000000	2507880000000
114	TRST	2015	3357360000000	5024550000000	2457350000000
115	TSPC	2013	5407960000000	1940020000000	6854890000000
116	TSPC	2014	5609560000000	2363690000000	7512120000000
117	TSPC	2015	6284730000000	2526700000000	8181480000000
118	ULTJ	2013	2811620000000	1839820000000	3460230000000
119	ULTJ	2014	2918130000000	2016520000000	3916790000000
120	ULTJ	2015	3540000000000	2318010000000	4393930000000
121	UNVR	2013	1334820000000	8730820000000	3075740000000
122	UNVR	2014	1428070000000	9348710000000	3451150000000
123	UNVR	2015	1572990000000	10694000000000	3648400000000

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No	Perusahaan	Tahun	Rec	TA	Rev-1
1	ALDO	2013	108398000000	-6772611080	81013169991
2	ALDO	2014	139752000000	21468016898	94536198691
3	ALDO	2015	154802000000	21881104214	44481255346
4	AMFG	2013	378342000000	-213513000000	359170000000
5	AMFG	2014	354306000000	-121943000000	455706000000
6	AMFG	2015	353443000000	-433340000000	-6197000000
7	APLI	2013	43465444160	-60533829621	-62126378625
8	APLI	2014	49153447552	-11747035784	12529727341
9	APLI	2015	33735103522	-23391292705	-33413902497
10	ARNA	2013	288363000000	-41180122616	303977000000
11	ARNA	2014	372847000000	22941788130	192118000000
12	ARNA	2015	397468000000	-40708203834	-317832000000
13	BATA	2013	31583272000	-307242000	151010000000
14	BATA	2014	22014249000	7575321000	106268000000
15	BATA	2015	27067308000	148527000000	20123063000
16	CEKA	2013	109668000000	45263222120	1408360000000
17	CEKA	2014	116930000000	186833000000	1169990000000
18	CEKA	2015	89004428852	-66272028004	-216135000000
19	DPNS	2013	15090426809	68662343526	-15357770720
20	DPNS	2014	13123911989	406873529	1442729048
21	DPNS	2015	13617649620	-29202671121	-14300606117
22	DVLA	2013	320220000000	18865293000	14304301000
23	DVLA	2014	304458000000	-23326455000	2137605000
24	DVLA	2015	365905000000	-109989000000	202276000000
25	GJTL	2013	1887190000000	-958644000000	-225679000000
26	GJTL	2014	1857530000000	19133000000	717817000000
27	GJTL	2015	1902040000000	-1003590000000	-100497000000
28	HMSP	2013	1179410000000	5778000000	8399080000000
29	HMSP	2014	855768000000	-1088200000000	5664930000000
30	HMSP	2015	2288680000000	9543840000000	8379170000000
31	ICBP	2013	738533000000	293143000000	3377770000000
32	ICBP	2014	991850000000	-1317450000000	4927780000000
33	ICBP	2015	1010470000000	-460438000000	1718630000000
34	IGAR	2013	127794000000	3458650567	86957470336
35	IGAR	2014	147207000000	28078121183	94459900146
36	IGAR	2015	125281000000	-27270972681	-60531381366
37	INAI	2013	158488000000	-72735199503	58048310453
38	INAI	2014	220338000000	-27063761571	292760000000
39	INAI	2015	442400000000	82154859703	451213000000
40	INDF	2013	4053300000000	-1767540000000	7530450000000
41	INDF	2014	3001160000000	-4403220000000	5862450000000
42	INDF	2015	3522550000000	653734000000	467495000000
43	INDS	2013	288821000000	155533000000	225459000000

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No	Perusahaan	Tahun	Rec	TA	Rev-1
44	INDS	2014	322646000000	59439154300	164530000000
45	INDS	2015	295404000000	21823517243	-207472000000
46	JPFA	2013	1090950000000	485879000000	3579380000000
47	JPFA	2014	1194800000000	-1240020000000	3046800000000
48	JPFA	2015	1152020000000	-527466000000	564033000000
49	KBLI	2013	478368000000	100690000000	299153000000
50	KBLI	2014	466156000000	-89202394906	-188272000000
51	KBLI	2015	535949000000	70625287404	277960000000
52	KBLM	2013	214290000000	114229000000	12590360853
53	KBLM	2014	217551000000	14524817426	-113250000000
54	KBLM	2015	188083000000	-12854180208	48172469203
55	KDSI	2013	209574000000	-49340761013	84981957272
56	KDSI	2014	296104000000	58747980523	239918000000
57	KDSI	2015	331595000000	48753057273	87713530423
58	KICI	2013	6711092344	5007089378	4242442312
59	KICI	2014	6353158595	-2459760690	3941621780
60	KICI	2015	7275690370	29475887089	-11236594379
61	KLBF	2013	2145220000000	1077080000000	2365730000000
62	KLBF	2014	2325440000000	-219718000000	1366400000000
63	KLBF	2015	2337440000000	-373593000000	518932000000
64	LION	2013	46758579729	12204646197	-247600241
65	LION	2014	70880409461	-16152872863	43948272184
66	LION	2015	74694226371	-9831926753	11628570259
67	MBTO	2013	265516000000	19619587240	-76503812752
68	MBTO	2014	290737000000	-348209693	30114263528
69	MBTO	2015	321387000000	-9689631775	23383902528
70	MERK	2013	136436000000	42345695000	264075000000
71	MERK	2014	142591000000	-53205916000	-330745000000
72	MERK	2015	161472000000	-11881382000	120239000000
73	MYOR	2013	746406000000	66601580889	1507210000000
74	MYOR	2014	1096210000000	1253070000000	2151250000000
75	MYOR	2015	1244450000000	-1070270000000	649642000000
76	NIPS	2013	255207000000	109289000000	208345000000
77	NIPS	2014	323849000000	263800000000	104804000000
78	NIPS	2015	320245000000	164732000000	-28005206000
79	RICY	2013	213934000000	158968000000	90562062071
80	RICY	2014	205968000000	-36716905522	928717000000
81	RICY	2015	208277000000	-121774000000	-74392287234
82	ROTI	2013	178121000000	-156572000000	314694000000
83	ROTI	2014	111533000000	-172564000000	374743000000
84	ROTI	2015	128779000000	-291801000000	294239000000
85	SCCO	2013	281409000000	84157668575	208157000000
86	SCCO	2014	285215000000	74861445529	-47774361322

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	Rec	TA	Rev-1
87	SCCO	2015	258074000000	-45437073704	-170187000000
88	SKLT	2013	70739868278	-15453544269	165324000000
89	SKLT	2014	78801884710	-16930203454	114371000000
90	SKLT	2015	87113396958	-11464317821	63688207047
91	SMCB	2013	956113000000	-1255880000000	675186000000
92	SMCB	2014	1057150000000	-1140620000000	-202650000000
93	SMCB	2015	1035250000000	-388803000000	-244590000000
94	SMGR	2013	2238450000000	-195125000000	4902990000000
95	SMGR	2014	2553650000000	-603524000000	2485790000000
96	SMGR	2015	2716270000000	-2626420000000	-39030664000
97	SRSN	2013	81303788000	7282557000	8170138000
98	SRSN	2014	94465681000	997933000	80519065000
99	SRSN	2015	117032000000	92782166000	58738734000
100	STTP	2013	112423000000	55781329613	411199000000
101	STTP	2014	108488000000	-72575694811	475529000000
102	STTP	2015	129170000000	-11326904391	373814000000
103	TCID	2013	6828459530	-93288125733	176747000000
104	TCID	2014	5553584414	43925017782	280304000000
105	TCID	2015	23566261413	420335000000	6686302103
106	TOTO	2013	22570614650	-84069559668	134544000000
107	TOTO	2014	10455121466	-65815852509	342324000000
108	TOTO	2015	11414480027	97358550133	225043000000
109	TRIS	2013	103169000000	25252268253	111404000000
110	TRIS	2014	134042000000	34894713767	76537975568
111	TRIS	2015	127873000000	-23507968038	112915000000
112	TRST	2013	460951000000	249298000000	83996165629
113	TRST	2014	475117000000	-173505000000	474735000000
114	TRST	2015	415788000000	79500031684	-50535352376
115	TSPC	2013	807738000000	225477000000	224080000000
116	TSPC	2014	838838000000	67111493252	657226000000
117	TSPC	2015	922485000000	-196901000000	669367000000
118	ULTJ	2013	368549000000	129138000000	650380000000
119	ULTJ	2014	395102000000	156504000000	456558000000
120	ULTJ	2015	448129000000	-145264000000	477143000000
121	UNVR	2013	2988300000000	-889054000000	3454190000000
122	UNVR	2014	2464150000000	-389654000000	3754100000000
123	UNVR	2015	2822930000000	-434665000000	1972500000000

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	Rec-1	1/A	Rev-1/A	Rev-1 - Rec-1/A
1	ALDO	2013	33617238808	0.000000000000332	0.27	0.16
2	ALDO	2014	31354166120	0.000000000000288	0.27	0.18
3	ALDO	2015	15050196553	0.000000000000273	0.12	0.08
4	AMFG	2013	90497000000	0.000000000000028	0.1	0.08
5	AMFG	2014	-24036000000	0.000000000000025	0.12	0.12
6	AMFG	2015	-863000000	0.000000000000023	0	0
7	APLI	2013	2810126450	0.000000000000329	-0.2	-0.21
8	APLI	2014	5688003392	0.000000000000366	0.05	0.03
9	APLI	2015	-15418344030	0.000000000000324	-0.11	-0.06
10	ARNA	2013	81163253218	0.000000000000088	0.27	0.2
11	ARNA	2014	84483420626	0.000000000000079	0.15	0.09
12	ARNA	2015	24621011234	0.000000000000070	-0.22	-0.24
13	BATA	2013	7495980000	0.000000000000147	0.22	0.21
14	BATA	2014	-9569023000	0.000000000000129	0.14	0.15
15	BATA	2015	5053059000	0.000000000000126	0.03	0.02
16	CEKA	2013	17277901157	0.000000000000093	1.32	1.3
17	CEKA	2014	7261340660	0.000000000000078	0.91	0.91
18	CEKA	2015	-27925361940	0.000000000000067	-0.15	-0.13
19	DPNS	2013	-1382074362	0.0000000000000542	-0.08	-0.08
20	DPNS	2014	-1966514820	0.0000000000000364	0.01	0.01
21	DPNS	2015	493737631	0.0000000000000372	-0.05	-0.06
22	DVLA	2013	-48486761000	0.000000000000084	0.01	0.05
23	DVLA	2014	-15762263000	0.000000000000081	0	0.01
24	DVLA	2015	61447921000	0.000000000000073	0.15	0.1
25	GJTL	2013	87022000000	0.000000000000007	-0.01	-0.02
26	GJTL	2014	-29668000000	0.000000000000006	0.04	0.05
27	GJTL	2015	44515000000	0.000000000000006	-0.01	-0.01
28	HMSP	2013	195546000000	0.000000000000004	0.31	0.3
29	HMSP	2014	-323643000000	0.000000000000004	0.2	0.21
30	HMSP	2015	1432910000000	0.000000000000003	0.22	0.18
31	ICBP	2013	90496000000	0.000000000000005	0.16	0.15
32	ICBP	2014	253317000000	0.000000000000004	0.2	0.19
33	ICBP	2015	18623000000	0.000000000000004	0.06	0.06
34	IGAR	2013	13025001701	0.000000000000318	0.28	0.23
35	IGAR	2014	19413861793	0.000000000000285	0.27	0.21
36	IGAR	2015	-21926042160	0.000000000000260	-0.16	-0.1
37	INAI	2013	47483018888	0.000000000000131	0.08	0.01
38	INAI	2014	61850489529	0.000000000000112	0.33	0.26
39	INAI	2015	222062000000	0.000000000000075	0.34	0.17
40	INDF	2013	1356360000000	0.000000000000001	0.1	0.08
41	INDF	2014	-1052140000000	0.000000000000001	0.07	0.08
42	INDF	2015	521396000000	0.000000000000001	0.01	0
43	INDS	2013	50355882238	0.000000000000046	0.1	0.08

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	Rec-1	1/A	Rev-1/A	Rev-1 - Rec-1/A
44	INDS	2014	33824765300	0.00000000000044	0.07	0.06
45	INDS	2015	-27241368869	0.00000000000039	-0.08	-0.07
46	JPFA	2013	23137000000	0.00000000000007	0.24	0.22
47	JPFA	2014	10385200000	0.00000000000006	0.19	0.19
48	JPFA	2015	-42775000000	0.00000000000006	0.03	0.04
49	KBLI	2013	14917400000	0.00000000000075	0.22	0.11
50	KBLI	2014	-12212002233	0.00000000000075	-0.14	-0.13
51	KBLI	2015	69793396996	0.00000000000064	0.18	0.13
52	KBLM	2013	-28157859296	0.00000000000153	0.02	0.06
53	KBLM	2014	3261534733	0.00000000000154	-0.17	-0.18
54	KBLM	2015	-29468090197	0.00000000000153	0.07	0.12
55	KDSI	2013	0	0.00000000000118	0.1	0.1
56	KDSI	2014	86530639162	0.00000000000104	0.25	0.16
57	KDSI	2015	35490360535	0.00000000000085	0.07	0.04
58	KICI	2013	-1625325338	0.00000000001017	0.04	0.06
59	KICI	2014	-357933749	0.00000000000997	0.04	0.04
60	KICI	2015	922531775	0.00000000000747	-0.08	-0.09
61	KLBF	2013	33998400000	0.00000000000009	0.21	0.18
62	KLBF	2014	18022100000	0.00000000000008	0.11	0.1
63	KLBF	2015	12004335220	0.00000000000007	0.04	0.04
64	LION	2013	5710269326	0.00000000000201	0	-0.01
65	LION	2014	24121829732	0.00000000000165	0.07	0.03
66	LION	2015	3813816910	0.00000000000156	0.02	0.01
67	MBTO	2013	-7534905247	0.00000000000163	-0.13	-0.11
68	MBTO	2014	25220868984	0.00000000000161	0.05	0.01
69	MBTO	2015	30649962494	0.00000000000154	0.04	-0.01
70	MERK	2013	69130672000	0.00000000000143	0.38	0.28
71	MERK	2014	6154722000	0.00000000000141	-0.47	-0.47
72	MERK	2015	18881909000	0.00000000000156	0.19	0.16
73	MYOR	2013	25822500000	0.00000000000010	0.16	0.13
74	MYOR	2014	34980100000	0.00000000000010	0.21	0.17
75	MYOR	2015	14824700000	0.00000000000009	0.06	0.04
76	NIPS	2013	95887786000	0.00000000000125	0.26	0.14
77	NIPS	2014	68642523000	0.00000000000083	0.09	0.03
78	NIPS	2015	-3603989000	0.00000000000065	-0.02	-0.02
79	RICY	2013	53287890467	0.00000000000115	0.1	0.04
80	RICY	2014	-7966172152	0.00000000000085	0.79	0.8
81	RICY	2015	2309155684	0.00000000000083	-0.06	-0.06
82	ROTI	2013	44640544229	0.00000000000055	0.17	0.15
83	ROTI	2014	-66587618228	0.00000000000047	0.17	0.21
84	ROTI	2015	17245829878	0.00000000000037	0.11	0.1
85	SCCO	2013	28098308918	0.00000000000057	0.12	0.1
86	SCCO	2014	3806122741	0.00000000000060	-0.03	-0.03

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	Rec-1	1/A	Rev-1/A	Rev-1 - Rec-1/A
87	SCCO	2015	-27141522098	0.00000000000056	-0.1	-0.08
88	SKLT	2013	20278692417	0.00000000000331	0.55	0.48
89	SKLT	2014	8062016432	0.00000000000297	0.34	0.32
90	SKLT	2015	8311512248	0.00000000000265	0.17	0.15
91	SMCB	2013	147322000000	0.00000000000007	0.05	0.04
92	SMCB	2014	101032000000	0.00000000000006	-0.01	-0.02
93	SMCB	2015	-21891000000	0.00000000000006	-0.01	-0.01
94	SMGR	2013	236959000000	0.00000000000003	0.16	0.15
95	SMGR	2014	315201000000	0.00000000000003	0.07	0.06
96	SMGR	2015	162617000000	0.00000000000003	0	-0.01
97	SRSN	2013	14415642000	0.00000000000238	0.02	-0.01
98	SRSN	2014	13161893000	0.00000000000215	0.17	0.14
99	SRSN	2015	22566815000	0.00000000000174	0.1	0.06
100	STTP	2013	12361796842	0.00000000000068	0.28	0.27
101	STTP	2014	-3935000963	0.00000000000059	0.28	0.28
102	STTP	2015	20681269175	0.00000000000052	0.19	0.18
103	TCID	2013	518111563	0.00000000000068	0.12	0.12
104	TCID	2014	-1274875116	0.00000000000054	0.15	0.15
105	TCID	2015	18012676999	0.00000000000048	0	-0.01
106	TOTO	2013	2936477225	0.00000000000057	0.08	0.08
107	TOTO	2014	-12115493184	0.00000000000048	0.17	0.17
108	TOTO	2015	959358561	0.00000000000041	0.09	0.09
109	TRIS	2013	12305089616	0.00000000000223	0.25	0.22
110	TRIS	2014	30872309517	0.00000000000192	0.15	0.09
111	TRIS	2015	-6168587681	0.00000000000174	0.2	0.21
112	TRST	2013	128377000000	0.00000000000031	0.03	-0.01
113	TRST	2014	14165781922	0.00000000000031	0.15	0.14
114	TRST	2015	-59329449968	0.00000000000030	-0.02	0
115	TSPC	2013	62149970559	0.00000000000018	0.04	0.03
116	TSPC	2014	31099235923	0.00000000000018	0.12	0.11
117	TSPC	2015	83647605173	0.00000000000016	0.11	0.09
118	ULTJ	2013	71148613995	0.00000000000036	0.23	0.21
119	ULTJ	2014	26552586865	0.00000000000034	0.16	0.15
120	ULTJ	2015	53027481490	0.00000000000028	0.13	0.12
121	UNVR	2013	734906000000	0.00000000000007	0.26	0.2
122	UNVR	2014	-524158000000	0.00000000000007	0.26	0.3
123	UNVR	2015	358785000000	0.00000000000006	0.13	0.1

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	PPE/A	TA/A (DA1)	?1	?2	?3
1	ALDO	2013	0.46	-0.02	-0.495	-0.475	-0.014
2	ALDO	2014	0.43	0.06	-0.495	-0.475	-0.014
3	ALDO	2015	0.48	0.06	-0.495	-0.475	-0.014
4	AMFG	2013	0.96	-0.06	-0.495	-0.475	-0.014
5	AMFG	2014	0.94	-0.03	-0.495	-0.475	-0.014
6	AMFG	2015	0.99	-0.01	-0.495	-0.475	-0.014
7	APLI	2013	1.11	-0.2	-0.495	-0.475	-0.014
8	APLI	2014	1.27	-0.04	-0.495	-0.475	-0.014
9	APLI	2015	1.19	-0.08	-0.495	-0.475	-0.014
10	ARNA	2013	0.76	-0.04	-0.495	-0.475	-0.014
11	ARNA	2014	0.91	0.02	-0.495	-0.475	-0.014
12	ARNA	2015	0.83	-0.03	-0.495	-0.475	-0.014
13	BATA	2013	0.55	0	-0.495	-0.475	-0.014
14	BATA	2014	0.48	0.01	-0.495	-0.475	-0.014
15	BATA	2015	0.56	0.19	-0.495	-0.475	-0.014
16	CEKA	2013	0.33	0.04	-0.495	-0.475	-0.014
17	CEKA	2014	0.3	0.15	-0.495	-0.475	-0.014
18	CEKA	2015	0.27	-0.04	-0.495	-0.475	-0.014
19	DPNS	2013	0.28	0.37	-0.495	-0.475	-0.014
20	DPNS	2014	0.2	0	-0.495	-0.475	-0.014
21	DPNS	2015	0.2	-0.11	-0.495	-0.475	-0.014
22	DVLA	2013	0.36	0.02	-0.495	-0.475	-0.014
23	DVLA	2014	0.38	-0.02	-0.495	-0.475	-0.014
24	DVLA	2015	0.36	-0.08	-0.495	-0.475	-0.014
25	GJTL	2013	0.74	-0.06	-0.495	-0.475	-0.014
26	GJTL	2014	0.92	0	-0.495	-0.475	-0.014
27	GJTL	2015	0.75	-0.06	-0.495	-0.475	-0.014
28	HMSP	2013	0.29	0	-0.495	-0.475	-0.014
29	HMSP	2014	0.34	-0.04	-0.495	-0.475	-0.014
30	HMSP	2015	0.27	0.25	-0.495	-0.475	-0.014
31	ICBP	2013	0.37	0.01	-0.495	-0.475	-0.014
32	ICBP	2014	0.37	-0.05	-0.495	-0.475	-0.014
33	ICBP	2015	0.39	-0.02	-0.495	-0.475	-0.014
34	IGAR	2013	0.58	0.01	-0.495	-0.475	-0.014
35	IGAR	2014	0.54	0.08	-0.495	-0.475	-0.014
36	IGAR	2015	0.57	-0.07	-0.495	-0.475	-0.014
37	INAI	2013	0.2	-0.09	-0.495	-0.475	-0.014
38	INAI	2014	0.31	-0.03	-0.495	-0.475	-0.014
39	INAI	2015	0.33	0.06	-0.495	-0.475	-0.014
40	INDF	2013	0.39	-0.02	-0.495	-0.475	-0.014
41	INDF	2014	0.37	-0.05	-0.495	-0.475	-0.014
42	INDF	2015	0.39	0.01	-0.495	-0.475	-0.014
43	INDS	2013	0.48	0.07	-0.495	-0.475	-0.014

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	PPE/A	TA/A (DA1)	?1	?2	?3
44	INDS	2014	0.49	0.03	-0.495	-0.475	-0.014
45	INDS	2015	0.48	0.01	-0.495	-0.475	-0.014
46	JPFA	2013	0.51	0.03	-0.495	-0.475	-0.014
47	JPFA	2014	0.58	-0.08	-0.495	-0.475	-0.014
48	JPFA	2015	0.59	-0.03	-0.495	-0.475	-0.014
49	KBLI	2013	0.32	0.08	-0.495	-0.475	-0.014
50	KBLI	2014	0.64	-0.07	-0.495	-0.475	-0.014
51	KBLI	2015	0.65	0.05	-0.495	-0.475	-0.014
52	KBLM	2013	0.75	0.17	-0.495	-0.475	-0.014
53	KBLM	2014	0.77	0.02	-0.495	-0.475	-0.014
54	KBLM	2015	0.79	-0.02	-0.495	-0.475	-0.014
55	KDSI	2013	0.74	-0.06	-0.495	-0.475	-0.014
56	KDSI	2014	0.71	0.06	-0.495	-0.475	-0.014
57	KDSI	2015	0.62	0.04	-0.495	-0.475	-0.014
58	KICI	2013	0.55	0.05	-0.495	-0.475	-0.014
59	KICI	2014	0.55	-0.02	-0.495	-0.475	-0.014
60	KICI	2015	2.19	0.22	-0.495	-0.475	-0.014
61	KLBF	2013	0.33	0.1	-0.495	-0.475	-0.014
62	KLBF	2014	0.34	-0.02	-0.495	-0.475	-0.014
63	KLBF	2015	0.39	-0.03	-0.495	-0.475	-0.014
64	LION	2013	0.17	0.02	-0.495	-0.475	-0.014
65	LION	2014	0.23	-0.03	-0.495	-0.475	-0.014
66	LION	2015	0.25	-0.02	-0.495	-0.475	-0.014
67	MBTO	2013	0.39	0.03	-0.495	-0.475	-0.014
68	MBTO	2014	0.44	0	-0.495	-0.475	-0.014
69	MBTO	2015	0.45	-0.01	-0.495	-0.475	-0.014
70	MERK	2013	0.19	0.06	-0.495	-0.475	-0.014
71	MERK	2014	0.22	-0.07	-0.495	-0.475	-0.014
72	MERK	2015	0.24	-0.02	-0.495	-0.475	-0.014
73	MYOR	2013	0.48	0.01	-0.495	-0.475	-0.014
74	MYOR	2014	0.51	0.12	-0.495	-0.475	-0.014
75	MYOR	2015	0.54	-0.09	-0.495	-0.475	-0.014
76	NIPS	2013	0.52	0.14	-0.495	-0.475	-0.014
77	NIPS	2014	0.52	0.22	-0.495	-0.475	-0.014
78	NIPS	2015	0.52	0.11	-0.495	-0.475	-0.014
79	RICY	2013	0.49	0.18	-0.495	-0.475	-0.014
80	RICY	2014	0.53	-0.03	-0.495	-0.475	-0.014
81	RICY	2015	0.52	-0.1	-0.495	-0.475	-0.014
82	ROTI	2013	0.76	-0.09	-0.495	-0.475	-0.014
83	ROTI	2014	0.93	-0.08	-0.495	-0.475	-0.014
84	ROTI	2015	0.83	-0.11	-0.495	-0.475	-0.014
85	SCCO	2013	0.32	0.05	-0.495	-0.475	-0.014
86	SCCO	2014	0.35	0.05	-0.495	-0.475	-0.014

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	PPE/A	TA/A (DA1)	?1	?2	?3
87	SCCO	2015	0.38	-0.03	-0.495	-0.475	-0.014
88	SKLT	2013	0.64	-0.05	-0.495	-0.475	-0.014
89	SKLT	2014	0.65	-0.05	-0.495	-0.475	-0.014
90	SKLT	2015	0.65	-0.03	-0.495	-0.475	-0.014
91	SMCB	2013	1.27	-0.08	-0.495	-0.475	-0.014
92	SMCB	2014	1.27	-0.07	-0.495	-0.475	-0.014
93	SMCB	2015	1.28	-0.02	-0.495	-0.475	-0.014
94	SMGR	2013	0.89	-0.01	-0.495	-0.475	-0.014
95	SMGR	2014	0.87	-0.02	-0.495	-0.475	-0.014
96	SMGR	2015	0.95	-0.07	-0.495	-0.475	-0.014
97	SRSN	2013	0.75	0.02	-0.495	-0.475	-0.014
98	SRSN	2014	0.7	0	-0.495	-0.475	-0.014
99	SRSN	2015	0.57	0.16	-0.495	-0.475	-0.014
100	STTP	2013	0.8	0.04	-0.495	-0.475	-0.014
101	STTP	2014	0.78	-0.04	-0.495	-0.475	-0.014
102	STTP	2015	0.79	-0.01	-0.495	-0.475	-0.014
103	TCID	2013	0.84	-0.06	-0.495	-0.475	-0.014
104	TCID	2014	0.82	0.02	-0.495	-0.475	-0.014
105	TCID	2015	0.73	0.2	-0.495	-0.475	-0.014
106	TOTO	2013	0.64	-0.05	-0.495	-0.475	-0.014
107	TOTO	2014	0.69	-0.03	-0.495	-0.475	-0.014
108	TOTO	2015	0.64	0.04	-0.495	-0.475	-0.014
109	TRIS	2013	0.41	0.06	-0.495	-0.475	-0.014
110	TRIS	2014	0.42	0.07	-0.495	-0.475	-0.014
111	TRIS	2015	0.43	-0.04	-0.495	-0.475	-0.014
112	TRST	2013	1.32	0.08	-0.495	-0.475	-0.014
113	TRST	2014	1.37	-0.05	-0.495	-0.475	-0.014
114	TRST	2015	1.5	0.02	-0.495	-0.475	-0.014
115	TSPC	2013	0.36	0.04	-0.495	-0.475	-0.014
116	TSPC	2014	0.42	0.01	-0.495	-0.475	-0.014
117	TSPC	2015	0.4	-0.03	-0.495	-0.475	-0.014
118	ULTJ	2013	0.65	0.05	-0.495	-0.475	-0.014
119	ULTJ	2014	0.69	0.05	-0.495	-0.475	-0.014
120	ULTJ	2015	0.65	-0.04	-0.495	-0.475	-0.014
121	UNVR	2013	0.65	-0.07	-0.495	-0.475	-0.014
122	UNVR	2014	0.65	-0.03	-0.495	-0.475	-0.014
123	UNVR	2015	0.68	-0.03	-0.495	-0.475	-0.014

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	TA	NDA	DA
1	ALDO	2013	-0.134135475	-0.081169344	0.061169344
2	ALDO	2014	-0.135602765	-0.092642522	0.152642522
3	ALDO	2015	-0.064494042	-0.044962261	0.104962261
4	AMFG	2013	-0.061641105	-0.049496063	-0.010503937
5	AMFG	2014	-0.068066218	-0.070959462	0.040959462
6	AMFG	2015	-0.013130317	-0.013226312	0.003226312
7	APLI	2013	0.081625484	0.086022171	-0.286022171
8	APLI	2014	-0.039579317	-0.029687197	-0.010312803
9	APLI	2015	0.034769866	0.011039375	-0.091039375
10	ARNA	2013	-0.137816757	-0.103857082	0.063857082
11	ARNA	2014	-0.085215297	-0.053364825	0.073364825
12	ARNA	2015	0.093916917	0.102090769	-0.132090769
13	BATA	2013	-0.113041968	-0.107811076	0.107811076
14	BATA	2014	-0.071872985	-0.077738695	0.087738695
15	BATA	2015	-0.019792263	-0.016774119	0.206774119
16	CEKA	2013	-0.630068643	-0.622395874	0.662395874
17	CEKA	2014	-0.436913876	-0.434227946	0.584227946
18	CEKA	2015	0.065331619	0.056404231	-0.096404231
19	DPNS	2013	0.035642569	0.032085022	0.337914978
20	DPNS	2014	-0.005227237	-0.008630341	0.008630341
21	DPNS	2015	0.022395111	0.023267306	-0.133267306
22	DVLA	2013	-0.010769974	-0.030123051	0.050123051
23	DVLA	2014	-0.006160646	-0.012192579	-0.007807421
24	DVLA	2015	-0.074820459	-0.05361271	-0.02638729
25	GJTL	2013	-0.003365833	-0.000673102	-0.059326898
26	GJTL	2014	-0.034065883	-0.034939985	0.034939985
27	GJTL	2015	-0.007757419	-0.006549811	-0.053450189
28	HMSP	2013	-0.149627376	-0.146238005	0.146238005
29	HMSP	2014	-0.099530053	-0.10494679	0.06494679
30	HMSP	2015	-0.108519893	-0.090613596	0.340613596
31	ICBP	2013	-0.080628971	-0.078607781	0.088607781
32	ICBP	2014	-0.098653695	-0.093846342	0.043846342
33	ICBP	2015	-0.036218022	-0.035884976	0.015884976
34	IGAR	2013	-0.139353037	-0.119696351	0.129696351
35	IGAR	2014	-0.135468287	-0.109167458	0.189167458
36	IGAR	2015	0.066918628	0.039792052	-0.109792052
37	INAI	2013	-0.038813773	-0.009364783	-0.080635217
38	INAI	2014	-0.15995039	-0.127075628	0.097075628
39	INAI	2015	-0.165669293	-0.08637699	0.14637699
40	INDF	2013	-0.051210799	-0.04296071	0.02296071
41	INDF	2014	-0.037494865	-0.043300905	-0.006699095
42	INDF	2015	-0.007884075	-0.005187146	0.015187146
43	INDS	2013	-0.055514324	-0.044624798	0.114624798

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	TA	NDA	DA
44	INDS	2014	-0.041134518	-0.034095923	0.064095923
45	INDS	2015	0.031936876	0.026870309	-0.016870309
46	JPFA	2013	-0.121177132	-0.11380994	0.14380994
47	JPFA	2014	-0.100012327	-0.096882063	0.016882063
48	JPFA	2015	-0.023932753	-0.025116829	-0.004883171
49	KBLI	2013	-0.110704403	-0.057707754	0.137707754
50	KBLI	2014	0.057773932	0.053447896	-0.123447896
51	KBLI	2015	-0.094243765	-0.072880273	0.122880273
52	KBLM	2013	-0.019645852	-0.040087636	0.210087636
53	KBLM	2014	0.072330388	0.074723945	-0.054723945
54	KBLM	2015	-0.046063272	-0.067453322	0.047453322
55	KDSI	2013	-0.057810675	-0.057810675	-0.002189325
56	KDSI	2014	-0.128612556	-0.085812744	0.145812744
57	KDSI	2015	-0.044104141	-0.029782493	0.069782493
58	KICI	2013	-0.028245301	-0.036099453	0.086099453
59	KICI	2014	-0.02632379	-0.028018518	0.008018518
60	KICI	2015	0.009265551	0.012539828	0.207460172
61	KLBF	2013	-0.103873726	-0.089601389	0.189601389
62	KLBF	2014	-0.056901409	-0.050019572	0.030019572
63	KLBF	2015	-0.023471965	-0.023055647	-0.006944353
64	LION	2013	-0.002142067	0.003298271	0.016701729
65	LION	2014	-0.037772326	-0.018838891	-0.011161109
66	LION	2015	-0.012142872	-0.009309339	-0.010690661
67	MBTO	2013	0.053899481	0.048049109	-0.018049109
68	MBTO	2014	-0.029071499	-0.00984217	0.00984217
69	MBTO	2015	-0.023398124	-0.000962084	-0.009037916
70	MERK	2013	-0.182594168	-0.135478532	0.195478532
71	MERK	2014	0.217894824	0.222006306	-0.292006306
72	MERK	2015	-0.09238946	-0.078411511	0.058411511
73	MYOR	2013	-0.080453216	-0.067821014	0.077821014
74	MYOR	2014	-0.106363663	-0.090228943	0.210228943
75	MYOR	2015	-0.034718233	-0.028510078	-0.061489922
76	NIPS	2013	-0.13117553	-0.074128607	0.214128607
77	NIPS	2014	-0.048559115	-0.021542436	0.241542436
78	NIPS	2015	0.001381857	0.000275782	0.109724218
79	RICY	2013	-0.056354349	-0.027234489	0.207234489
80	RICY	2014	-0.383813641	-0.387042217	0.357042217
81	RICY	2015	0.022242013	0.023157431	-0.123157431
82	ROTI	2013	-0.092667464	-0.081033961	-0.008966039
83	ROTI	2014	-0.096037152	-0.110797151	0.030797151
84	ROTI	2015	-0.063198717	-0.060171818	-0.049828182
85	SCCO	2013	-0.060534184	-0.05295958	0.10295958
86	SCCO	2014	0.008747343	0.009839071	0.040160929

Lampiran 1 Data Keuangan

No	Perusahaan	Tahun	TA	NDA	DA
87	SCCO	2015	0.040269415	0.032998589	-0.062998589
88	SKLT	2013	-0.268937276	-0.237040872	0.187040872
89	SKLT	2014	-0.170299826	-0.158934167	0.108934167
90	SKLT	2015	-0.089388157	-0.078919168	0.048919168
91	SMCB	2013	-0.039380686	-0.034682599	-0.045317401
92	SMCB	2014	-0.012152282	-0.009362041	-0.060637959
93	SMCB	2015	-0.01123823	-0.011838536	-0.008161464
94	SMGR	2013	-0.088128288	-0.08447304	0.07447304
95	SMGR	2014	-0.046628009	-0.042267013	0.022267013
96	SMGR	2015	-0.012821012	-0.010796459	-0.059203541
97	SRSN	2013	-0.019655132	-0.003382048	0.023382048
98	SRSN	2014	-0.092102836	-0.078656423	0.078656423
99	SRSN	2015	-0.056599055	-0.037926811	0.197926811
100	STTP	2013	-0.14406129	-0.140066994	0.180066994
101	STTP	2014	-0.14384039	-0.144939743	0.104939743
102	STTP	2015	-0.103611989	-0.098494377	0.088494377
103	TCID	2013	-0.068987165	-0.068819286	0.008819286
104	TCID	2014	-0.082933884	-0.083258814	0.103258814
105	TCID	2015	-0.011767222	-0.007657892	0.207657892
106	TOTO	2013	-0.045597655	-0.044798867	-0.005201133
107	TOTO	2014	-0.088550976	-0.091341364	0.061341364
108	TOTO	2015	-0.052792668	-0.052605873	0.092605873
109	TRIS	2013	-0.123567335	-0.110549957	0.170549957
110	TRIS	2014	-0.075572722	-0.047475802	0.117475802
111	TRIS	2015	-0.099358057	-0.104459645	0.064459645
112	TRST	2013	-0.030714018	-0.012014068	0.092014068
113	TRST	2014	-0.088271308	-0.086208089	0.036208089
114	TRST	2015	-0.013802316	-0.022196261	0.042196261
115	TSPC	2013	-0.024703981	-0.019245131	0.059245131
116	TSPC	2014	-0.061551019	-0.058917632	0.068917632
117	TSPC	2015	-0.056219296	-0.049897208	0.019897208
118	ULTJ	2013	-0.119037383	-0.107017416	0.157017416
119	ULTJ	2014	-0.083990814	-0.079668709	0.129668709
120	ULTJ	2015	-0.073190832	-0.066075555	0.026075555
121	UNVR	2013	-0.132075631	-0.10592374	0.03592374
122	UNVR	2014	-0.134032857	-0.151467266	0.121467266
123	UNVR	2015	-0.069081733	-0.058247438	0.028247438

Lampiran 2 Hasil Regresi Earning Management

**Variables Entered/Removed<sup>a</sup>**

Model	Variables Entered	Variables Removed	Method
1	PPE/A, Rev-1 - Rec-1/A, Rev-1/A <sup>b</sup>		Enter

a. Dependent Variable: TA/A (DA1)

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.241 <sup>a</sup>	.058	.034	.08107

a. Predictors: (Constant), PPE/A, Rev-1 - Rec-1/A, Rev-1/A

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.048	3	.016	2.447	.067 <sup>b</sup>
	Residual	.782	119	.007		
	Total	.830	122			

a. Dependent Variable: TA/A (DA1)

b. Predictors: (Constant), PPE/A, Rev-1 - Rec-1/A, Rev-1/A

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.006	.018		.306	.760
	Rev-1/A	.495	.215	1.207	2.307	.023
	Rev-1 - Rec-1/A	-.475	.223	-1.107	-2.126	.036
	PPE/A	-.014	.024	-.054	-.587	.558

a. Dependent Variable: TA/A (DA1)

Lampiran 2 Statistik Deskriptif

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
KE	123	20.89	27.27	23.4517	1.53617
OWN	123	10.17	98.18	52.1261	23.73672
TA	123	-.63	.22	-.0650	.09465
NDA	123	-.62	.22	-.0568	.09079
DA	123	-.29	.66	.0648	.12798
Valid N (listwise)	123				

### Lampiran 3 PLS Algorithm

#### AVE

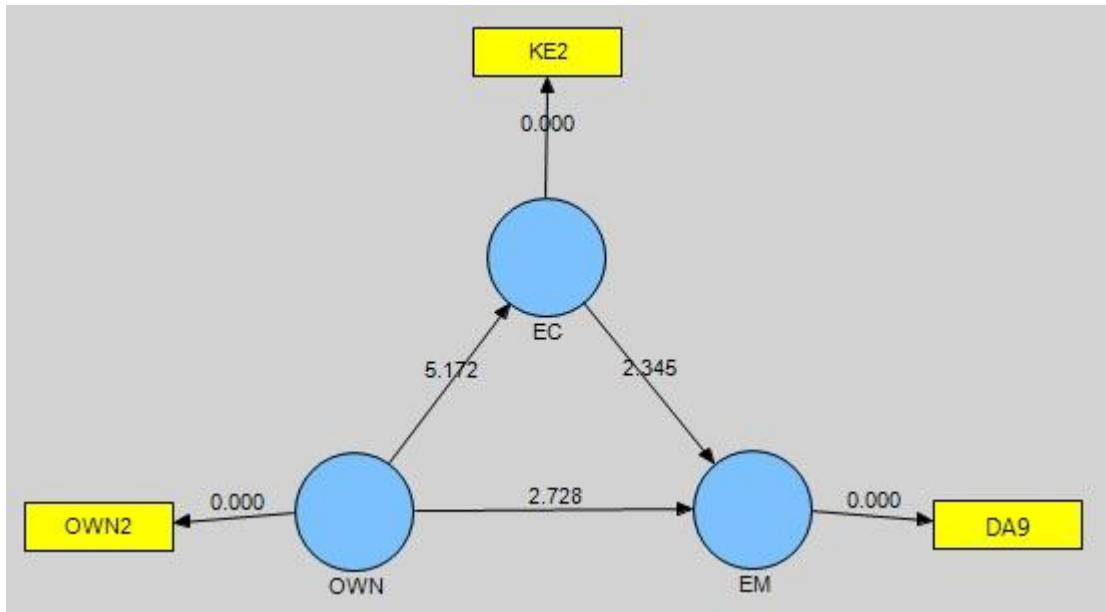
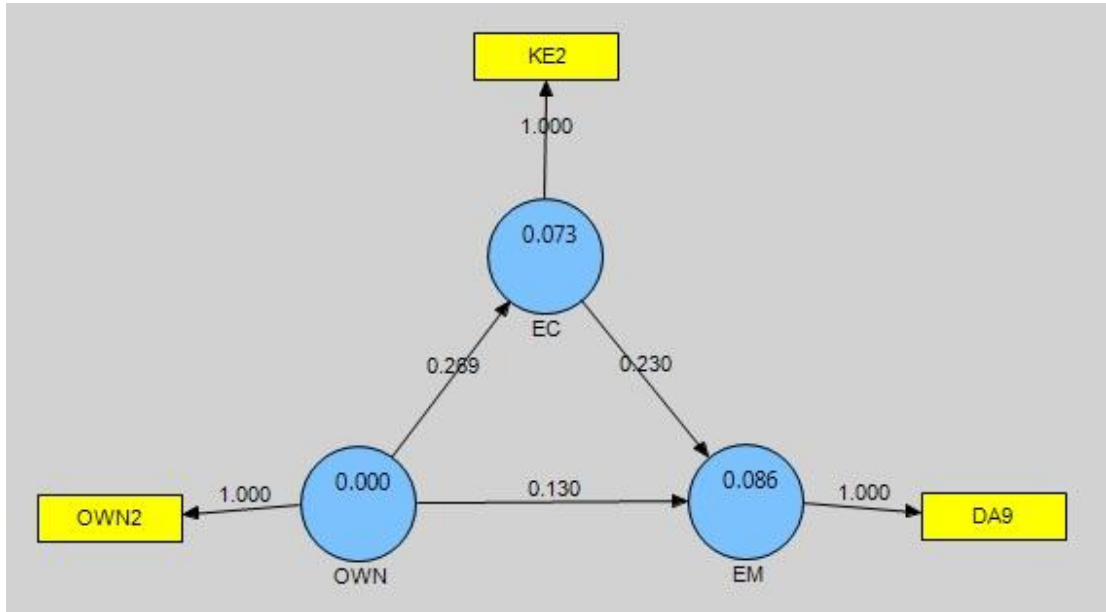
	AVE
EC	1.000000
EM	1.000000
OWN	1.000000

#### Composite Reliability

	Composite Reliability
EC	1.000000
EM	1.000000
OWN	1.000000

#### Cross Loadings

	EC	EM	OWN
DA9	0.265059	1.000000	0.192424
KE2	1.000000	0.265059	0.269373
OWN2	0.269373	0.192424	1.000000



### Outer Loadings

	EC	EM	OWN
DA9		1.000000	
KE2	1.000000		
OWN2			1.000000

### R Square

	R Square
EC	0.072562
EM	0.086049
OWN	

### Path Coefficients (Mean, STDEV, T-Values)

	Original Sample (O)	Sample Mean (M)	Standard Deviation (STDEV)	Standard Error (STERR)
EC -> EM	0.229907	0.221600	0.101527	0.101527
OWN -> EC	0.269373	0.268780	0.053432	0.053432
OWN -> EM	0.130493	0.125730	0.046231	0.046231

	T Statistics ( O/STERR )
EC -> EM	2.264491
OWN -> EC	5.041407
OWN -> EM	2.822638