

LAMPIRAN

LAMPIRAN

LAMPIRAN 1

Daftar perusahaan yang menjadi sampel penelitian

1	ADES (Akasha Wira International)
2	AKPI (Argha Karya Prima Ind Tbk)
3	ALKA (Alakasa Industrindo Tbk)
4	ALMI (Alumindo Light Metal Industry Tbk)
5	AMFG (Asahimas Flat Glass Tbk)
6	APLI (Asiaplas Industries Tbk)
7	ARNA (Arwana Citramulia Tbk)
8	ASII (Astra International Tbk)
9	AUTO (Astra Otoparts Tbk)
10	BAJA (aranacentral Bajatama Tbk)
11	BIMA (Primarindo Asia Infrastructure Tbk)
12	BRNA (Berlina Tbk)
13	BTON (Betonjaya Mannggal Tbk)
14	BUDI (PT Budi Starch & Sweetener Tbk)
15	CEKA (PT Wilmar Cahaya Indonesia Tbk)
16	CINT (PT Chitose Internasional Tbk)
17	CPIN (Charoen Pokphand Indonesia Tbk)
18	DLTA (Delta Djakarta Tbk)
19	DPNS (Duta Pertiwi Nusantara Tbk)
20	DVLA (Darya Varia Laboratoria Tbk)
21	EKAD (Ekadharna International Tbk)
22	GDST (Gunawan Dianjaya Steel Tbk)
23	GGRM (Gudang Garam Tbk)
24	HMSP (HM Sampoerna Tbk)
25	ICBP (Indofood CBP Sukses Makmur Tbk)

26	IGAR (Champion Pasific Indonesia Tbk)
27	IMAS (Indomobil Sukses Internasional Tbk)
28	INAF (Indofarma (Persero) Tbk)
29	INAI (Indal Aluminium Industry Tbk)
30	INCI (Intanwijaya Internasional Tbk)
31	INDF (Indofood Sukses Makmur Tbk)
32	INDS (Indospring Tbk)
33	INTP (Indocement Tunggal Prakarsa Tbk)
34	JECC (Jembo Cable Company Tbk)
35	JPFA (JAPFA Comfeed Indonesia Tbk)
36	KBLM (Kabelindo Murni Tbk)
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)
38	KDSI (Kedawung Setia Industrial Tbk)
39	KIAS (Keramik Indonesia Assosiasi Tbk)
40	KINO (PT Kino Indonesia Tbk)
41	KLBF (Kalbe Farma Tbk)
42	KRAH (PT Grand Kartech Tbk)
43	MBTO (Martina Berto Tbk)
44	MERK (Merck Tbk)
45	MLBI (Multi Bintang Indonesia Tbk)
46	MYOR (Mayora Indah Tbk)
47	RMBA (Bentoel International Investama Tbk)
48	ROTI (Nippon Indosari Carpindo Tbk)
49	SCCO (Supreme Cable Manufacturing Corporartion)
50	SIDO (Sidomulyo selaras Tbk)
51	SIPD (Sierad Produce Tbk)
52	SMSM (Selamat Sempurna Tbk)
53	SPMA (Suparma Tbk)

54	SRSN (Indo Acidatama Tbk)
55	STAR (Star Petrochem Tbk)
56	TCID (Mandom Indonesia Tbk)
57	TOTO (Surya Toto Indonesia Tbk)
58	TRIS (Trisula International Tbk)
59	UNVR (Unilever Indonesia Tbk)
60	WIIM (Wismilak Inti Makmur Tbk)

LAMPIRAN 2 HASIL OUTPUT SPSS

NPAR TESTS

/K-S(NORMAL)=RES_1

/MISSING ANALYSIS.

NPAr Tests

Notes

Output Created		15-FEB-2019 21:03:38
Comments		
	Active Dataset	DataSet0
	Filter	<none>
Input	Weight	<none>
	Split File	<none>
	N of Rows in Working Data File	114
	Definition of Missing	User-defined missing values are treated as missing.
Missing Value Handling	Cases Used	Statistics for each test are based on all cases with valid data for the variable(s) used in that test.
Syntax		NPAr TESTS /K-S(NORMAL)=RES_1 /MISSING ANALYSIS.
	Processor Time	00:00:00,02
Resources	Elapsed Time	00:00:00,01
	Number of Cases Allowed ^a	196608

a. Based on availability of workspace memory.

[DataSet0]

One-Sample Kolmogorov-Smirnov Test

		Unstandardized Residual
N		114
Normal Parameters ^{a,b}	Mean	-,0133909
	Std. Deviation	,33523514
	Absolute	,067
Most Extreme Differences	Positive	,067
	Negative	-,066
Kolmogorov-Smirnov Z		,711
Asymp. Sig. (2-tailed)		,693

a. Test distribution is Normal.

b. Calculated from data.

REGRESSION

/DESCRIPTIVES MEAN STDDEV CORR SIG N

/MISSING LISTWISE

/STATISTICS COEFF OUTS R ANOVA COLLIN TOL CHANGE ZPP

/CRITERIA=PIN(.05) POUT(.10)

/NOORIGIN

/DEPENDENT Y

/METHOD=ENTER X1 X2 X3 X4 X5 X6 X7 X8 X9 X10 X11 X12 X13 X14

/SCATTERPLOT=(*SRESID ,*ZPRED)

/RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID)

/SAVE RESID.

Regression

Notes

Output Created	
Comments	
	Active Dataset
	Filter
Input	Weight
	Split File
	N of Rows in Working Data File
Missing Value Handling	Definition of Missing
	Cases Used
Syntax	
	Processor Time
	Elapsed Time
Resources	Memory Required
	Additional Memory Required for Residual Plots
Variables Created or Modified	RES_2

Notes

Output Created		15-FEB-2019 21:03:57
Comments		
Input	Active Dataset Filter Weight Split File N of Rows in Working Data File	DataSet0 <none> <none> <none> 114
Missing Value Handling	Definition of Missing Cases Used	User-defined missing values are treated as missing. Statistics are based on cases with no missing values for any variable used. REGRESSION /DESCRIPTIVES MEAN STDDEV CORR SIG N /MISSING LISTWISE /STATISTICS COEFF OUTS R ANOVA COLLIN TOL CHANGE ZPP /CRITERIA=PIN(.05) POUT(.10) /NOORIGIN /DEPENDENT Y /METHOD=ENTER X1 X2 X3 X4 X5 X6 X7 X8 X9 X10 X11 X12 X13 X14 /SCATTERPLOT=(*SRESID ,*ZPRED) /RESIDUALS DURBIN HISTOGRAM(ZRESID) NORMPROB(ZRESID) /SAVE RESID.
Syntax		
Resources	Processor Time Elapsed Time Memory Required Additional Memory Required for Residual Plots	00:00:00,70 00:00:00,69 7564 bytes 808 bytes
Variables Created or Modified	RES_2	Unstandardized Residual

[DataSet0]

Descriptive Statistics

	N	Minimum	Maximum	Mean	Std. Deviation
FTENURE	114	1	7	4,68	2,344
ROT4	114	0	1	,42	,496
SPEC	114	0	1	,65	,479
IND_KA	114	,50	1,00	,9876	,06737
KOMP_KA	114	,20	1,00	,7656	,25097
RAP_KA	114	2	32	6,74	4,930
UK_KA	114	2	5	3,03	,363
JABTN_KA	114	1	7	3,69	1,213
MULTI_KA	114	0	5	,78	1,127
SIZE	114	10,96	14,50	12,4216	,72928
GROWTH	114	,00	82,44	4,6158	10,98511
DER	114	,03	2,06	,4356	,29980
LOSS	114	0	1	,14	,349
CFO	114	-,23	,55	,0925	,11543
AQ_DAC	114	-,19	1,56	,6208	,35783
Valid N (listwise)	114				

Correlations

	AQ_DAC	FTENURE	ROT4	SPEC	IND_KA	KOMP_KA	RAP_KA	
AQ_DAC	1,000	-,236	,178	-,125	-,085	,015	,050	
FTENURE	-,236	1,000	-,909	,292	-,110	-,183	,205	
ROT4	,178	-,909	1,000	-,304	,070	,222	-,219	
SPEC	-,125	,292	-,304	1,000	-,045	-,273	,095	
IND_KA	-,085	-,110	,070	-,045	1,000	,080	-,019	
KOMP_KA	,015	-,183	,222	-,273	,080	1,000	-,341	
Pears on Correl ation	RAP_KA	,050	,205	-,219	,095	-,019	-,341	1,000
UK_KA	,117	,197	-,209	,257	-,258	-,281	,295	
JABTN_KA	,066	-,048	,070	-,126	,025	,015	-,236	
MULTI_KA	,020	-,215	,246	-,045	-,036	,300	-,171	
SIZE	-,193	,321	-,307	,509	-,091	-,051	,103	
GROWTH	,010	-,014	,113	,229	,051	-,003	,001	
DER	,085	-,058	,080	-,223	-,277	,135	,076	
LOSS	,128	-,030	,116	-,073	-,050	,060	-,071	
CFO	,229	,045	-,114	,164	,079	-,012	-,081	
AQ_DAC	.	,006	,029	,093	,184	,436	,297	
FTENURE	,006	.	,000	,001	,123	,025	,014	
ROT4	,029	,000	.	,001	,230	,009	,010	
SPEC	,093	,001	,001	.	,317	,002	,156	
IND_KA	,184	,123	,230	,317	.	,198	,421	
KOMP_KA	,436	,025	,009	,002	,198	.	,000	
Sig. (1- tailed)	RAP_KA	,297	,014	,010	,156	,421	,000	
UK_KA	,107	,018	,013	,003	,003	,001	,001	
JABTN_KA	,243	,307	,231	,091	,398	,436	,006	
MULTI_KA	,416	,011	,004	,316	,352	,001	,034	
SIZE	,020	,000	,000	,000	,167	,294	,139	
GROWTH	,456	,443	,117	,007	,293	,486	,494	
DER	,185	,270	,199	,008	,001	,077	,210	
LOSS	,088	,374	,110	,219	,300	,264	,227	
CFO	,007	,315	,113	,040	,202	,450	,195	
N	AQ_DAC	114	114	114	114	114	114	

FTENURE	114	114	114	114	114	114	114
ROT4	114	114	114	114	114	114	114
SPEC	114	114	114	114	114	114	114
IND_KA	114	114	114	114	114	114	114
KOMP_KA	114	114	114	114	114	114	114
RAP_KA	114	114	114	114	114	114	114
UK_KA	114	114	114	114	114	114	114
JABTN_KA	114	114	114	114	114	114	114
MULTI_KA	114	114	114	114	114	114	114
SIZE	114	114	114	114	114	114	114
GROWTH	114	114	114	114	114	114	114
DER	114	114	114	114	114	114	114
LOSS	114	114	114	114	114	114	114
CFO	114	114	114	114	114	114	114

Correlations

	UK_KA	JABTN_KA	MULTI_KA	SIZE	GROWTH	DER	LOSS
AQ_DAC	,117	,066	,020	-,193	,010	,085	,128
FTENURE	,197	-,048	-,215	,321	-,014	-,058	-,030
ROT4	-,209	,070	,246	-,307	,113	,080	,116
SPEC	,257	-,126	-,045	,509	,229	-,223	-,073
IND_KA	-,258	,025	-,036	-,091	,051	-,277	-,050
KOMP_KA	-,281	,015	,300	-,051	-,003	,135	,060
RAP_KA	,295	-,236	-,171	,103	,001	,076	-,071
UK_KA	1,000	-,162	,036	,284	-,030	-,086	-,239
JABTN_KA	-,162	1,000	-,108	-,040	-,056	,035	,061
MULTI_KA	,036	-,108	1,000	,002	,315	-,086	-,124
SIZE	,284	-,040	,002	1,000	,278	-,196	-,069
GROWTH	-,030	-,056	,315	,278	1,000	-,032	-,079
DER	-,086	,035	-,086	-,196	-,032	1,000	,145
LOSS	-,239	,061	-,124	-,069	-,079	,145	1,000
CFO	,171	-,043	,132	,066	,197	-,052	-,369
AQ_DAC	,107	,243	,416	,020	,456	,185	,088
FTENURE	,018	,307	,011	,000	,443	,270	,374
ROT4	,013	,231	,004	,000	,117	,199	,110
SPEC	,003	,091	,316	,000	,007	,008	,219
IND_KA	,003	,398	,352	,167	,293	,001	,300
KOMP_KA	,001	,436	,001	,294	,486	,077	,264
RAP_KA	,001	,006	,034	,139	,494	,210	,227
UK_KA	.	,042	,353	,001	,374	,182	,005
JABTN_KA	,042	.	,126	,338	,276	,357	,260
MULTI_KA	,353	,126	.	,491	,000	,182	,095
SIZE	,001	,338	,491	.	,001	,018	,233
GROWTH	,374	,276	,000	,001	.	,367	,202
DER	,182	,357	,182	,018	,367	.	,062
LOSS	,005	,260	,095	,233	,202	,062	.
CFO	,034	,326	,081	,242	,018	,290	,000
AQ_DAC	114	114	114	114	114	114	114
FTENURE	114	114	114	114	114	114	114
ROT4	114	114	114	114	114	114	114
SPEC	114	114	114	114	114	114	114
IND_KA	114	114	114	114	114	114	114
KOMP_KA	114	114	114	114	114	114	114

Pearson
Correlati
onSig. (1-
tailed)

N

RAP_KA	114	114	114	114	114	114	114
UK_KA	114	114	114	114	114	114	114
JABTN_KA	114	114	114	114	114	114	114
MULTI_KA	114	114	114	114	114	114	114
SIZE	114	114	114	114	114	114	114
GROWTH	114	114	114	114	114	114	114
DER	114	114	114	114	114	114	114
LOSS	114	114	114	114	114	114	114
CFO	114	114	114	114	114	114	114

Correlations

		CFO
Pearson Correlation	AQ_DAC	,229
	FTENURE	,045
	ROT4	-,114
	SPEC	,164
	IND_KA	,079
	KOMP_KA	-,012
	RAP_KA	-,081
	UK_KA	,171
	JABTN_KA	-,043
	MULTI_KA	,132
	SIZE	,066
	GROWTH	,197
	DER	-,052
	LOSS	-,369
	CFO	1,000
	AQ_DAC	,007
	FTENURE	,315
	ROT4	,113
	SPEC	,040
IND_KA	,202	
KOMP_KA	,450	
RAP_KA	,195	
UK_KA	,034	
JABTN_KA	,326	
MULTI_KA	,081	
SIZE	,242	
GROWTH	,018	
DER	,290	
LOSS	,000	
CFO	.	
AQ_DAC	114	
FTENURE	114	
ROT4	114	
SPEC	114	
IND_KA	114	
KOMP_KA	114	
RAP_KA	114	
UK_KA	114	
JABTN_KA	114	
MULTI_KA	114	
SIZE	114	
GROWTH	114	
N		

DER	114
LOSS	114
CFO	114

Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	CFO, KOMP_KA, JABTN_KA, SIZE, IND_KA, GROWTH, LOSS, FTENURE, DER, RAP_KA, MULTI_KA, UK_KA, SPEC, ROT4 ^b	.	Enter

a. Dependent Variable: AQ_DAC

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Change Statistics	
					R Square Change	F Change
1	,526 ^a	,277	,175	,32503	,277	2,711

Model Summary^b

Model	Change Statistics			Durbin-Watson
	df1	df2	Sig. F Change	
1	14 ^a	99	,002	1,914

a. Predictors: (Constant), CFO, KOMP_KA, JABTN_KA, SIZE, IND_KA, GROWTH, LOSS, FTENURE, DER, RAP_KA, MULTI_KA, UK_KA, SPEC, ROT4

b. Dependent Variable: AQ_DAC

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	4,010	14	,286	2,711	,002 ^b
	Residual	10,459	99	,106		
	Total	14,468	113			

a. Dependent Variable: AQ_DAC

b. Predictors: (Constant), CFO, KOMP_KA, JABTN_KA, SIZE, IND_KA, GROWTH, LOSS, FTENURE, DER, RAP_KA, MULTI_KA, UK_KA, SPEC, ROT4

Coefficients^a

Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	
	B	Std. Error	Beta			
1	(Constant)	1,970	,946		2,082	,040
	FTENURE	-,077	,033	-,507	-2,311	,023
	ROT4	-,215	,164	-,298	-1,313	,192
	SPEC	-,052	,081	-,069	-,639	,525
	IND_KA	-,669	,512	-,126	-1,306	,195
	KOMP_KA	,130	,148	,091	,873	,385
	RAP_KA	,011	,007	,149	1,485	,141
	UK_KA	,212	,103	,215	2,046	,043
	JABTN_KA	,034	,027	,114	1,257	,212
	MULTI_KA	-,020	,032	-,064	-,633	,528
	SIZE	-,101	,054	-,205	-1,860	,066
	GROWTH	,003	,003	,107	1,025	,308
	DER	-,058	,116	-,049	-,501	,617
	LOSS	,308	,099	,300	3,113	,002
	CFO	1,024	,304	,330	3,363	,001

Coefficients^a

Model	Correlations			Collinearity Statistics		
	Zero-order	Partial	Part	Tolerance	VIF	
1	(Constant)					
	FTENURE	-,236	-,226	-,197	,152	6,590
	ROT4	,178	-,131	-,112	,142	7,063
	SPEC	-,125	-,064	-,055	,622	1,608
	IND_KA	-,085	-,130	-,112	,785	1,274
	KOMP_KA	,015	,087	,075	,674	1,485
	RAP_KA	,050	,148	,127	,722	1,385
	UK_KA	,117	,201	,175	,661	1,512
	JABTN_KA	,066	,125	,107	,891	1,123
	MULTI_KA	,020	-,063	-,054	,709	1,411
	SIZE	-,193	-,184	-,159	,598	1,671
	GROWTH	,010	,102	,088	,672	1,488
	DER	,085	-,050	-,043	,772	1,295
	LOSS	,128	,299	,266	,784	1,276
	CFO	,229	,320	,287	,757	1,321

a. Dependent Variable: AQ_DAC

Collinearity Diagnostics^a

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions			
				(Constant)	FTENURE	ROT4	SPEC
1	1	10,158	1,000	,00	,00	,00	,00
	2	1,200	2,910	,00	,00	,00	,00

3	1,035	3,132	,00	,00	,03	,01
4	,720	3,755	,00	,00	,01	,02
5	,467	4,666	,00	,00	,03	,00
6	,444	4,784	,00	,00	,00	,00
7	,339	5,478	,00	,00	,02	,22
8	,274	6,088	,00	,00	,00	,00
9	,200	7,125	,00	,01	,00	,46
10	,084	10,980	,00	,00	,00	,00
11	,048	14,572	,00	,07	,06	,11
12	,018	23,617	,00	,86	,78	,03
13	,009	33,113	,00	,00	,00	,01
14	,003	62,087	,01	,01	,00	,08
15	,001	116,639	,98	,04	,06	,05

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions					
		IND_KA	KOMP_KA	RAP_KA	UK_KA	JABTN_KA	MULTI_KA
1	1	,00	,00	,00	,00	,00	,00
1	2	,00	,00	,00	,00	,00	,05
1	3	,00	,00	,01	,00	,00	,08
1	4	,00	,00	,00	,00	,00	,01
1	5	,00	,00	,02	,00	,00	,54
1	6	,00	,00	,12	,00	,00	,04
1	7	,00	,00	,01	,00	,00	,03
1	8	,00	,01	,49	,00	,03	,06
1	9	,00	,01	,02	,00	,02	,04
1	10	,00	,30	,00	,00	,58	,11
1	11	,00	,53	,27	,02	,32	,00
1	12	,02	,01	,03	,05	,01	,00
1	13	,14	,10	,00	,58	,03	,04
1	14	,41	,03	,01	,30	,01	,00
1	15	,43	,01	,01	,05	,00	,01

Collinearity Diagnostics^a

Model	Dimension	Variance Proportions				
		SIZE	GROWTH	DER	LOSS	CFO
1	1	,00	,00	,00	,00	,00
1	2	,00	,12	,01	,23	,07
1	3	,00	,05	,00	,07	,02
1	4	,00	,37	,00	,21	,02
1	5	,00	,14	,03	,05	,00
1	6	,00	,01	,00	,23	,60
1	7	,00	,03	,33	,00	,02
1	8	,00	,05	,02	,15	,20
1	9	,00	,06	,45	,01	,01
1	10	,00	,00	,01	,00	,00
1	11	,00	,00	,00	,00	,00
1	12	,01	,07	,00	,03	,04
1	13	,00	,02	,02	,02	,00
1	14	,45	,03	,02	,00	,02

15	,54	,06	,11	,00	,00
----	-----	-----	-----	-----	-----

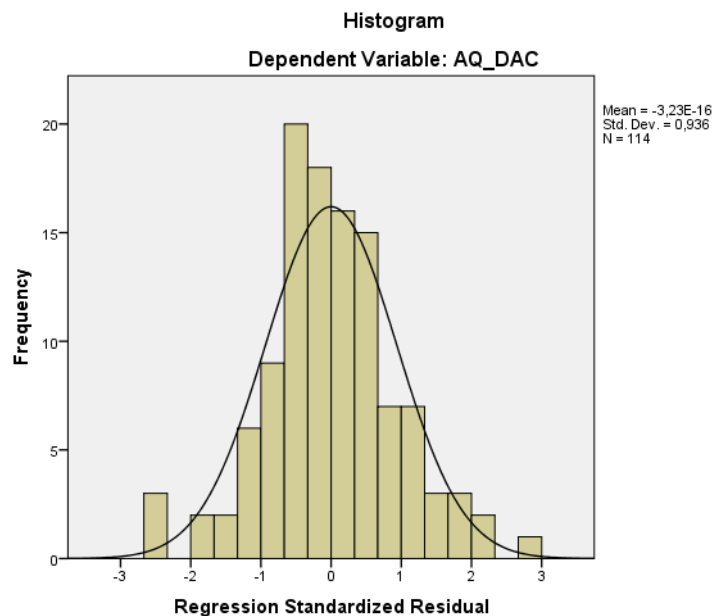
a. Dependent Variable: AQ_DAC

Residuals Statistics^a

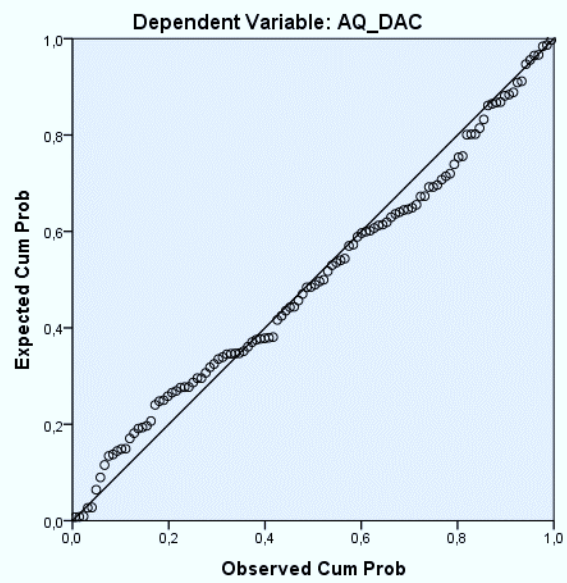
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	,1043	1,1691	,6208	,18837	114
Std. Predicted Value	-2,742	2,911	,000	1,000	114
Standard Error of Predicted Value	,061	,242	,113	,035	114
Adjusted Predicted Value	,2119	1,7243	,6283	,22136	114
Residual	-,79591	,89155	,00000	,30423	114
Std. Residual	-2,449	2,743	,000	,936	114
Stud. Residual	-3,621	2,847	-,009	1,034	114
Deleted Residual	-1,76383	,96059	-,00748	,38133	114
Stud. Deleted Residual	-3,868	2,956	-,011	1,054	114
Mahal. Distance	2,991	61,689	13,877	10,618	114
Cook's Distance	,000	1,089	,020	,103	114
Centered Leverage Value	,026	,546	,123	,094	114

a. Dependent Variable: AQ_DAC

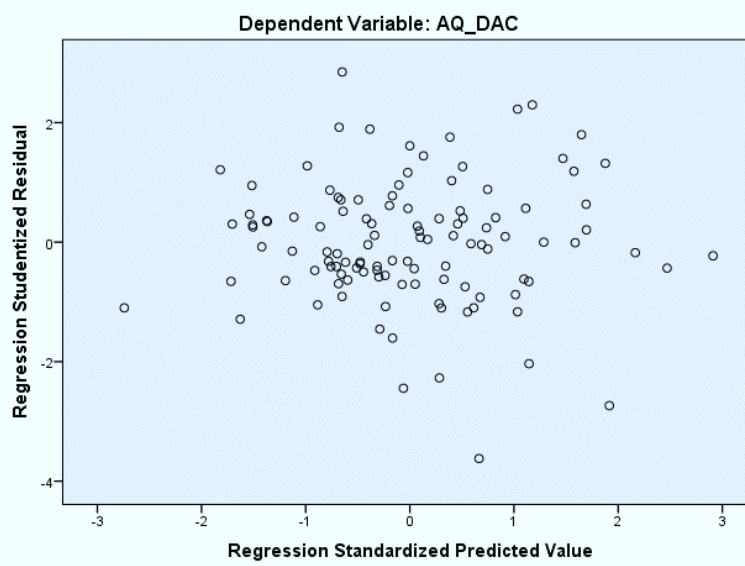
Charts



Normal P-P Plot of Regression Standardized Residual



Scatterplot



DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 X6 X7 X8 X9 X10 X11 X12 X13 X14 Y

/STATISTICS=MEAN STDDEV MIN MAX.

Descriptives

Notes		
Output Created		23-MAR-2019 11:07:20
Comments		
Input	Active Dataset Filter Weight Split File N of Rows in Working Data File	DataSet0 <none> <none> <none> 114
Missing Value Handling	Definition of Missing Cases Used	User defined missing values are treated as missing. All non-missing data are used. DESCRIPTIVES VARIABLES=X1 X2 X3 X4 X5 X6 X7 X8 X9 X10 X11 X12 X13 X14 Y /STATISTICS=MEAN STDDEV MIN MAX.
Syntax		
Resources	Processor Time Elapsed Time	00:00:00,02 00:00:00,02

/STATISTICS=MODE

/ORDER=ANALYSIS.

Frequencies

Notes		
Output Created		23-MAR-2019 11:07:58
Comments		
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Missing Value Handling	Definition of Missing Cases Used	User-defined missing values are treated as missing. Statistics are based on all cases with valid data. FREQUENCIES VARIABLES=X2 X3 X4 X5 X6 X7 X8 X9 /STATISTICS=MODE /ORDER=ANALYSIS.
Syntax		
Resources	Processor Time Elapsed Time	00:00:00,02 00:00:00,01

[DataSet0]

Statistics

		ROT4	SPEC	IND_KA	KOMP_KA	RAP_KA	UK_KA	JABTN_KA
N	Valid	114	114	114	114	114	114	114
	Missing	0	0	0	0	0	0	0
Mode		0	1	1,00	1,00	4	3	3

Statistics

		MULTI_KA
N	Valid	114
	Missing	0
Mode		0

Frequency Table**ROT4**

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	66	57,9	57,9	57,9
	1	48	42,1	42,1	100,0
	Total	114	100,0	100,0	

SPEC

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	0	40	35,1	35,1	35,1
	1	74	64,9	64,9	100,0
	Total	114	100,0	100,0	

IND_KA

		Frequency	Percent	Valid Percent	Cumulative Percent
Valid	,50	1	,9	,9	,9
	,67	2	1,8	1,8	2,6
	,75	1	,9	,9	3,5
	1,00	110	96,5	96,5	100,0
	Total	114	100,0	100,0	

KOMP_KA

	Frequency	Percent	Valid Percent	Cumulative Percent
,20	1	,9	,9	,9
,25	2	1,8	1,8	2,6
,33	13	11,4	11,4	14,0
Valid ,50	7	6,1	6,1	20,2
,67	37	32,5	32,5	52,6
1,00	54	47,4	47,4	100,0
Total	114	100,0	100,0	

RAP_KA

	Frequency	Percent	Valid Percent	Cumulative Percent
2	2	1,8	1,8	1,8
3	3	2,6	2,6	4,4
4	53	46,5	46,5	50,9
5	9	7,9	7,9	58,8
6	11	9,6	9,6	68,4
7	8	7,0	7,0	75,4
8	5	4,4	4,4	79,8
9	2	1,8	1,8	81,6
Valid 11	2	1,8	1,8	83,3
12	10	8,8	8,8	92,1
13	2	1,8	1,8	93,9
15	1	,9	,9	94,7
16	2	1,8	1,8	96,5
20	2	1,8	1,8	98,2
31	1	,9	,9	99,1
32	1	,9	,9	100,0
Total	114	100,0	100,0	

UK_KA

	Frequency	Percent	Valid Percent	Cumulative Percent
2	5	4,4	4,4	4,4
3	102	89,5	89,5	93,9
Valid 4	6	5,3	5,3	99,1
5	1	,9	,9	100,0
Total	114	100,0	100,0	

JABTN_KA

	Frequency	Percent	Valid Percent	Cumulative Percent
1	1	,9	,9	,9
2	15	13,2	13,2	14,0
3	46	40,4	40,4	54,4
4	16	14,0	14,0	68,4
Valid 5	29	25,4	25,4	93,9
6	6	5,3	5,3	99,1
7	1	,9	,9	100,0
Total	114	100,0	100,0	

MULTI_KA

	Frequency	Percent	Valid Percent	Cumulative Percent
0	59	51,8	51,8	51,8
1	37	32,5	32,5	84,2
Valid 2	10	8,8	8,8	93,0
3	4	3,5	3,5	96,5
5	4	3,5	3,5	100,0
Total	114	100,0	100,0	

LAMPIRAN 3

Hasil Perhitungan Variabel Independen

No.	SAMPSEL	Tenure Audit (X1)	Rotasi Audit (X2)	Spesialisasi Auditor (X3)	Independensi KA (X4)			Kompetensi KA (X5)			Frek. Pertemuan KA (X6)	Ukuran KA (X7)	Masa Jabatan KA (X8)	Multi Jabatan Ketua KA (X9)
					KA Independen	jumlah KA	%	KA kompetensi	jumlah KA	%				
1	ADES (Akasha Wira International)	2	1	0	3	3	1,00	3	3	1,00	3	3	3	1
2	AKPI (Argha Karya Prima Ind Tbk)	6	0	1	3	3	1,00	3	3	1,00	4	3	4	2
3	ALKA (Alakasa Industrindo Tbk)	6	0	0	3	3	1,00	3	3	1,00	4	3	3	0
4	ALMI (Alumindo Light Metal Industry Tbk)	6	0	1	3	3	1,00	1	3	0,33	3	3	3	1
5	AMFG (Asahimas Flat Glass Tbk)	6	0	1	3	3	1,00	2	3	0,67	12	3	4	0
6	APLI (Asiaplas Industries Tbk)	6	0	1	3	3	1,00	1	3	0,33	4	3	3	1
7	ARNA (Arwana Citramulia Tbk)	6	0	1	4	4	1,00	2	4	0,50	12	4	3	1
8	ASII (Astra International Tbk)	6	0	1	4	4	1,00	2	4	0,50	7	4	3	1
9	AUTO (Astra Otoprarts Tbk)	6	0	1	3	3	1,00	3	3	1,00	7	3	3	0
10	BAJA (aranacentral Bajatama Tbk)	4	1	0	3	3	1,00	2	3	0,67	6	3	5	1
11	BIMA (Primarindo Asia Infrastructure Tbk)	2	1	0	3	3	1,00	3	3	1,00	8	3	3	1
12	BRNA (Berlina Tbk)	6	0	0	3	3	1,00	3	3	1,00	4	3	5	0
13	BTON (Betonjaya Mannggal Tbk)	6	1	0	3	3	1,00	3	3	1,00	4	3	3	1
14	BUDI (PT Budi Starch & Sweetener Tbk)	1	1	0	3	3	1,00	3	3	1,00	4	3	4	0
15	CEKA (PT Wilmar Cahaya Indonesia Tbk)	6	0	1	3	3	1,00	2	3	0,67	6	3	3	0
16	CINT (PT Chitose Internasional Tbk)	2	1	1	3	3	1,00	2	3	0,67	4	3	2	0
17	CPIN (Charoen Pokphand Indonesia Tbk)	6	0	1	5	5	1,00	1	5	0,20	31	5	2	0
18	DLTA (Delta Djakarta Tbk)	6	0	1	3	3	1,00	1	3	0,33	4	3	2	2
19	DPNS (Duta Pertiwi Nusantara Tbk)	6	0	0	3	3	1,00	3	3	1,00	4	3	3	0
20	DVLA (Darya Varia Laboratoria Tbk)	6	0	1	3	3	1,00	1	3	0,33	4	3	3	0
21	EKAD (Ekadharma International Tbk)	2	1	0	3	3	1,00	3	3	1,00	6	3	5	1
22	GDST (Gunawan Dianjaya Steel Tbk)	6	0	0	3	3	1,00	3	3	1,00	5	3	7	1
23	GGRM (Gudang Garam Tbk)	6	0	1	3	3	1,00	2	3	0,67	6	3	3	1
24	HMSP (HM Sampoerna Tbk)	6	0	1	3	3	1,00	3	3	1,00	5	3	5	0
25	ICBP (Indofood CBP Sukses Makmur Tbk)	6	0	1	3	3	1,00	2	3	0,67	7	3	3	0
26	IGAR (Champion Pasific Indonesia Tbk)	2	1	1	3	3	1,00	1	3	0,33	4	3	5	0
27	IMAS (Indomobil Sukses Internasional Tbk)	6	0	1	3	3	1,00	3	3	1,00	5	3	2	1
28	INAF (Indofarma (Persero) Tbk)	4	1	1	2	2	1,00	1	2	0,50	15	2	4	0

29	INAI (Indal Aluminium Industry Tbk)	6	0	1	3	3	1,00	3	3	1,00	4	3	3	0
30	INCI (Intanjaya Internasional Tbk)	2	1	0	3	3	1,00	3	3	1,00	4	3	4	0
31	INDF (Indofood Sukses Makmur Tbk)	6	0	1	3	3	1,00	3	3	1,00	8	3	3	0
32	INDS (Indospring Tbk)	6	0	1	3	3	1,00	2	3	0,67	2	3	5	1
33	INTP (Indocement Tunggul Prakarsa Tbk)	6	0	1	3	3	1,00	3	3	1,00	4	3	3	0
34	JECC (Jembo Cable Company Tbk)	6	0	1	3	3	1,00	2	3	0,67	16	3	3	1
35	JPFA (JAPFA Comfeed Indonesia Tbk)	1	1	1	3	3	1,00	2	3	0,67	4	3	3	1
36	KBLM (Kabelindo Murni Tbk)	1	1	1	3	3	1,00	2	3	0,67	4	3	3	2
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	1	1	0	2	2	1,00	2	2	1,00	4	2	3	0
38	KDSI (Kedawung Setia Industrial Tbk)	6	0	0	3	3	1,00	3	3	1,00	12	3	3	0
39	KIAS (Keramika Indonesia Assosiasi Tbk)	1	1	1	3	3	1,00	3	3	1,00	6	3	4	1
40	KINO (PT Kino Indonesia Tbk)	2	1	0	3	3	1,00	1	3	0,33	4	3	4	0
41	KLBF (Kalbe Farma Tbk)	6	0	1	3	3	1,00	2	3	0,67	4	3	6	0
42	KRAH (PT Grand Kartech Tbk)	1	1	1	3	3	1,00	2	3	0,67	4	3	6	0
43	MBTO (Martina Berto Tbk)	6	0	0	2	2	1,00	1	2	0,50	20	2	4	0
44	MERK (Merck Tbk)	6	0	0	3	3	1,00	2	3	0,67	4	3	1	1
45	MLBI (Multi Bintang Indonesia Tbk)	6	0	1	3	3	1,00	2	3	0,67	6	3	2	0
46	MYOR (Mayora Indah Tbk)	5	1	1	3	3	1,00	2	3	0,67	5	3	4	0
47	RMBA (Bentoel International Investama Tbk)	5	1	1	3	3	1,00	3	3	1,00	4	3	3	0
48	ROTI (Nippon Indosari Carpindo Tbk)	6	0	1	3	3	1,00	3	3	1,00	4	3	5	1
49	SCCO (Supreme Cable Manufacturing Corporation)	4	1	1	3	3	1,00	2	2	1,00	4	3	5	2
50	SIDO (Sidomulyo selaras Tbk)	1	1	1	3	3	1,00	3	3	1,00	5	3	2	3
51	SIPD (Sierad Produce Tbk)	6	0	0	3	3	1,00	1	3	0,33	4	3	5	0
52	SMSM (Selamat Sempurna Tbk)	6	0	1	3	3	1,00	1	3	0,33	5	3	5	0
53	SPMA (Suparma Tbk)	1	1	0	3	3	1,00	2	3	0,67	6	3	5	0
54	SRSN (Indo Acidatama Tbk)	6	0	0	3	3	1,00	3	3	1,00	4	3	5	2
55	STAR (Star Petrocohem Tbk)	1	1	0	3	3	1,00	3	3	1,00	4	3	5	0
56	TCID (Mandom Indonesia Tbk)	6	0	1	3	3	1,00	1	3	0,33	13	3	2	0
57	TOTO (Surya Toto Indonesia Tbk)	6	0	1	3	3	1,00	3	3	1,00	12	3	2	0
58	TRIS (Trisula International Tbk)	1	1	0	3	3	1,00	3	3	1,00	12	3	3	3
59	UNVR (Unilever Indonesia Tbk)	3	1	1	3	3	1,00	3	3	1,00	4	3	3	5
60	WIIM (Wismilak Inti Makmur Tbk)	3	1	0	3	3	1,00	3	3	1,00	4	3	4	5
61	ADES (Akasha Wira International)	3	1	0	3	3	1,00	3	3	1,00	3	3	3	1
62	AKPI (Argha Karya Prima Ind Tbk)	7	0	1	3	3	1,00	3	3	1,00	4	3	5	2

63	ALKA (Alakasa Industrindo Tbk)	7	0	0	3	3	1,00	3	3	1,00	4	3	3	0
64	ALMI (Alumindo Light Metal Industry Tbk)	7	0	1	2	3	0,67	2	3	0,67	4	3	3	1
65	AMFG (Asahimas Flat Glass Tbk)	7	0	1	3	3	1,00	1	3	0,33	13	3	4	0
66	APLI (Asiaplas Industries Tbk)	7	0	1	3	3	1,00	2	3	0,67	4	3	3	1
67	ARNA (Arwana Citramulia Tbk)	7	0	1	3	4	0,75	2	4	0,50	11	4	4	1
68	ASII (Astra International Tbk)	7	0	1	2	4	0,50	2	4	0,50	7	4	4	1
69	AUTO (Astra Otoparts Tbk)	7	0	1	3	3	1,00	3	3	1,00	7	3	3	0
70	BAJA (aranacentral Bajatama Tbk)	1	1	0	3	3	1,00	2	3	0,67	3	3	5	1
71	BIMA (Primarindo Asia Infrastructure Tbk)	3	1	0	2	3	0,67	3	3	1,00	8	3	3	1
72	BRNA (Berlina Tbk)	7	0	0	3	3	1,00	3	3	1,00	4	3	5	0
73	BTON (Betonjaya Mannggal Tbk)	7	0	0	3	3	1,00	3	3	1,00	4	3	2	1
74	BUDI (PT Budi Starch & Sweetener Tbk)	2	1	0	3	3	1,00	3	3	1,00	4	3	5	0
75	CEKA (PT Wilmar Cahaya Indonesia Tbk)	6	0	1	3	3	1,00	2	3	0,67	6	3	3	0
76	CINT (PT Chitose Internasional Tbk)	1	1	1	3	3	1,00	2	3	0,67	12	3	3	0
77	CPIN (Charoen Pokphand Indonesia Tbk)	7	0	1	4	4	1,00	1	4	0,25	32	4	2	0
78	DLTA (Delta Djakarta Tbk)	7	0	1	3	3	1,00	2	3	0,67	4	3	2	2
79	DPNS (Duta Pertiwi Nusantara Tbk)	7	0	0	3	3	1,00	3	3	1,00	4	3	3	0
80	DVLA (Darya Varia Laboratoria Tbk)	7	0	1	3	3	1,00	2	3	0,67	4	3	6	0
81	EKAD (Ekadharma International Tbk)	3	1	0	3	3	1,00	3	3	1,00	7	3	3	1
82	GDST (Gunawan Dianjaya Steel Tbk)	7	0	0	3	3	1,00	3	3	1,00	4	3	5	1
83	GGRM (Gudang Garam Tbk)	7	0	1	3	3	1,00	2	3	0,67	9	3	3	1
84	HMSP (HM Sampoerna Tbk)	7	0	1	3	3	1,00	3	3	1,00	4	3	5	0
85	ICBP (Indofood CBP Sukses Makmur Tbk)	7	0	1	3	3	1,00	2	3	0,67	6	3	3	0
86	IGAR (Champion Pasific Indonesia Tbk)	1	1	1	3	3	1,00	1	3	0,33	4	3	5	0
87	IMAS (Indomobil Sukses Internasional Tbk)	7	0	1	3	3	1,00	3	3	1,00	6	3	6	1
88	INAF (Indofarma (Persero) Tbk)	5	1	1	3	3	1,00	2	3	0,67	12	3	4	0
89	INAI (Indal Aluminium Industry Tbk)	7	0	1	3	3	1,00	2	3	0,67	4	3	3	0
90	INCI (Intanwijaya Internasional Tbk)	1	1	0	3	3	1,00	3	3	1,00	4	3	2	0
91	INDF (Indofood Sukses Makmur Tbk)	7	0	1	3	3	1,00	3	3	1,00	7	3	3	0
92	INDS (Indospring Tbk)	7	0	1	3	3	1,00	2	3	0,67	2	3	5	1
93	INTP (Indocement Tunggal Prakarsa Tbk)	7	0	1	3	3	1,00	3	3	1,00	4	3	3	1
94	JECC (Jembo Cable Company Tbk)	6	0	1	3	3	1,00	2	3	0,67	16	3	3	1
95	JPFA (JAPFA Comfeed Indonesia Tbk)	1	1	1	3	3	1,00	2	3	0,67	9	3	3	1
96	KBLM (Kabelindo Murni Tbk)	1	1	1	3	3	1,00	2	3	0,67	4	3	3	2
97	KBRI (Kertas Basuki Rachmat Indonesia Tbk	1	1	0	3	2	1,50	2	2	1,00	4	2	3	0

98	KDSI (Kedawung Setia Industrial Tbk)	7	0	0	3	3	1,00	3	3	1,00	12	3	3	0
99	KIAS (Keramika Indonesia Assosiasi Tbk)	2	1	1	3	3	1,00	3	3	1,00	6	3	5	1
100	KINO (PT Kino Indonesia Tbk)	3	1	0	3	3	1,00	1	3	0,33	4	3	4	0
101	KLBF (Kalbe Farma Tbk)	7	0	1	3	3	1,00	2	3	0,67	4	3	6	0
102	KRAH (PT Grand Kartech Tbk)	2	1	1	3	3	1,00	2	3	0,67	4	3	6	0
103	MBTO (Martina Berto Tbk)	7	0	0	2	2	1,00	1	2	0,50	20	2	5	0
104	MERK (Merck Tbk)	7	0	0	3	3	1,00	2	3	0,67	4	3	2	1
105	MLBI (Multi Bintang Indonesia Tbk)	7	0	1	3	3	1,00	2	3	0,67	5	3	3	0
106	MYOR (Mayora Indah Tbk)	5	1	1	3	3	1,00	2	3	0,67	6	3	4	0
107	RMBA (Bentoel International Investama Tbk)	5	1	1	3	3	1,00	3	3	1,00	4	3	3	0
108	ROTI (Nippon Indosari Carpindo Tbk)	7	0	1	3	3	1,00	3	3	1,00	8	3	5	1
109	SCCO (Supreme Cable Manufacturing Corporation)	1	1	1	3	3	1,00	2	3	0,67	4	3	5	2
110	SIDO (Sidomulyo selaras Tbk)	1	1	1	3	3	1,00	3	3	1,00	4	3	2	3
111	SIPD (Sierad Produce Tbk)	7	0	0	3	3	1,00	1	3	0,33	5	3	5	0
112	SMSM (Selamat Sempurna Tbk)	7	0	1	3	3	1,00	1	3	0,33	7	3	5	0
113	SPMA (Suparma Tbk)	2	1	0	3	3	1,00	2	3	0,67	7	3	5	0
114	SRSN (Indo Acidatama Tbk)	7	0	0	3	3	1,00	3	3	1,00	5	3	5	2
115	STAR (Star Petrocohem Tbk)	1	1	0	3	3	1,00	3	3	1,00	4	3	5	0
116	TCID (Mandom Indonesia Tbk)	7	0	1	4	4	1,00	1	4	0,25	12	4	2	0
117	TOTO (Surya Toto Indonesia Tbk)	7	0	1	3	3	1,00	3	3	1,00	12	3	3	1
118	TRIS (Trisula International Tbk)	1	1	0	3	3	1,00	3	3	1,00	11	3	3	3
119	UNVR (Unilever Indonesia Tbk)	3	1	1	3	3	1,00	3	3	1,00	4	3	3	5
120	WIIM (Wismilak Inti Makmur Tbk)	3	1	0	3	3	1,00	3	3	1,00	4	3	4	5

LAMPIRAN 4
Hasil Perhitungan Variabel Kontrol

No	Tahun	Perusahaan	ukuran Perusahaan		Pertumbuhan Perusahaan		
			Total Aset	firm size	Market Capital	Ekuitas	PBV
1	2016	ADES (Akasha Wira International)	Rp 767.479.000.000	11,89	Rp 589.896.800.000	Rp 384.388.000.000	1,53
2	2016	AKPI (Argha Karya Prima Ind Tbk)	Rp 2.615.909.190.000	12,42	Rp 612.000.000.000	Rp 1.120.163.058.000	0,55
3	2016	ALKA (Alakasa Industrindo Tbk)	Rp 136.618.855.000	11,14	Rp 142.146.215.400	Rp 61.104.431.000	2,33
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	Rp 2.153.030.503.531	12,33	Rp 112.728.000.000	Rp 403.694.342.061	0,28
5	2016	AMFG (Asahimas Flat Glass Tbk)	Rp 5.504.890.000.000	12,74	Rp 2.907.800.000.000	Rp 3.599.264.000.000	0,81
6	2016	APLI (Asiaplas Industries Tbk)	Rp 382.461.777.452	11,58	Rp 168.000.000.000	Rp 265.697.250.907	0,63
7	2016	ARNA (Arwana Citramulia Tbk)	Rp 1.543.216.299.146	12,19	Rp 3.817.544.107.520	Rp 933.391.855.324	4,09
8	2016	ASII (Astra International Tbk)	Rp 261.855.000.000.000	14,42	Rp 335.001.402.233.500	Rp 111.951.000.000.000	2,99
9	2016	AUTO (Astra Otoparts Tbk)	Rp 14.612.274.000.000	13,16	Rp 9.880.452.650.000	Rp 9.495.652.000.000	1,04
10	2016	BAJA (aranacentral Bajatama Tbk)	Rp 982.626.956.424	11,99	Rp 594.000.000.000	Rp 196.502.700.474	3,02
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 92.041.274.561	10,96	Rp 118.594.264.620	Rp 130.235.143.200	0,91
12	2016	BRNA (Berlina Tbk)	Rp 1.964.877.082.000	12,29	Rp 1.077.021.000.000	Rp 980.329.198.000	1,10
13	2016	BTON (Betonjaya Mannggal Tbk)	Rp 177.290.628.918	11,25	Rp 90.720.000.000	Rp 143.533.430.069	0,63
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 2.931.807.000.000	12,47	Rp 391.412.770.494	Rp 11.082.968.000.000	0,04
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 1.425.964.152.418	12,15	Rp 803.250.000.000	Rp 887.920.113.728	0,90
16	2016	CINT (PT Chitose Internasional Tbk)	Rp 399.336.626.636	11,60	Rp 338.000.000.000	Rp 318.696.598.427	1,06
17	2016	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 24.204.994.000.000	13,38	Rp 50.669.820.000.000	Rp 14.137.991.000.000	3,58
18	2016	DLTA (Delta Djakarta Tbk)	Rp 1.197.796.650.000	12,08	Rp 4.003.295.250.000	Rp 1.008.341.065.000	3,97
19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 296.129.565.784	11,47	Rp 132.451.980.800	Rp 224.174.980.415	0,59
20	2016	DVLA (Darya Varia Laboratoria Tbk)	Rp 1.531.365.558.000	12,19	Rp 1.965.600.000.000	Rp 1.531.365.558.000	1,28
21	2016	EKAD (Ekadharm International Tbk)	Rp 202.508.630.708	11,31	Rp 482.154.750.000	Rp 570.342.909.901	0,85
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	Rp 1.257.609.869.910	12,10	Rp 926.600.000.000	Rp 876.413.555.015	1,06
23	2016	GGRM (Gudang Garam Tbk)	Rp 62.951.634.000.000	13,80	Rp 122.949.223.200.000	Rp 39.487.017.000.000	3,11
24	2016	HMSP (HM Sampoerna Tbk)	Rp 42.141.063.000.000	13,62	Rp 445.498.234.527.000	Rp 42.508.277.000.000	10,48

25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 28.901.948.000.000	13,46	Rp 100.000.861.100.000	Rp 17.563.958.000.000	5,69
26	2016	IGAR (Champion Pasific Indonesia Tbk)	Rp 439.465.673.296	11,64	Rp 505.546.340.000	Rp 267.475.533.075	1,89
27	2016	IMAS (Indomobil Sukses Internasional Tbk)	Rp 25.633.342.258.679	13,41	Rp 3.622.514.719.720	Rp 5.633.566.648.858	0,64
28	2016	INAF (Indofarma (Persero) Tbk)	Rp 1.381.633.321.120	12,14	Rp 14.504.571.900.000	Rp 575.753.991.513	25,19
29	2016	INAI (Indal Aluminium Industry Tbk)	Rp 1.339.032.413.455	12,13	Rp 204.336.000.000	Rp 258.016.602.673	0,79
30	2016	INCI (Intanwijaya Internasional Tbk)	Rp 269.351.381.344	11,43	Rp 55.396.880.136	Rp 242.826.462.751	0,23
31	2016	INDF (Indofood Sukses Makmur Tbk)	Rp 82.174.515.000.000	13,91	Rp 69.584.880.012.500	Rp 28.974.286.000.000	2,40
32	2016	INDS (Indospring Tbk)	Rp 2.477.272.502.538	12,39	Rp 531.562.265.100	Rp 2.055.001.215.530	0,26
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 30.150.580.000.000	13,48	Rp 176.054.906.004.675	Rp 26.138.703.000.000	6,74
34	2016	JECC (Jembo Cable Company Tbk)	Rp 1.587.210.576.000	12,20	Rp 529.200.000.000	Rp 470.347.323.000	1,13
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 19.251.026.000.000	13,28	Rp 16.572.738.337.350	Rp 8.843.494.000.000	1,87
36	2016	KBLM (Kabelindo Murni Tbk)	Rp 639.091.366.917	11,81	Rp 268.800.000.000	Rp 320.249.362.691	0,84
37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 1.263.726.833.318	12,10	Rp 434.399.786.700	Rp 419.157.830.373	1,04
38	2016	KDSI (Kedawung Setia Industrial Tbk)	Rp 1.142.273.020.550	12,06	Rp 141.750.000.000	Rp 419.784.286.104	0,34
39	2016	KIAS (Keramik Indonesia Assosiasi Tbk)	Rp 1.859.669.927.962	12,27	Rp 1.194.328.000.000	Rp 1.473.380.805.884	0,81
40	2016	KINO (PT Kino Indonesia Tbk)	Rp 3.284.504.424.358	12,52	Rp 4.328.571.645.000	Rp 1.929.012.702.589	2,24
41	2016	KLBF (Kalbe Farma Tbk)	Rp 15.226.009.210.657	13,18	Rp 71.015.810.000.000	Rp 11.909.264.708.049	5,96
42	2016	KRAH (PT Grand Kartech Tbk)	Rp 598.711.565.464	11,78	Rp 2.292.008.000.000	Rp 178.140.024.770	12,87
43	2016	MBTO (Martina Berto Tbk)	Rp 709.959.168.088	11,85	Rp 197.950.000.000	Rp 440.926.206.400	0,45
44	2016	MERK (Merck Tbk)	Rp 743.934.894.000	11,87	Rp 4.121.600.000.000	Rp 582.672.469.000	7,07
45	2016	MLBI (Multi Bintang Indonesia Tbk)	Rp 2.275.038.000.000	12,36	Rp 4.845.042.000.000	Rp 820.524.000.000	5,90
46	2016	MYOR (Mayora Indah Tbk)	Rp 12.922.421.859.142	13,11	Rp 36.780.061.047.625	Rp 6.121.490.034.226	6,01
47	2016	RMBA (Bentoel International Investama Tbk)	Rp 13.470.943.000.000	13,13	Rp 17.618.149.945.000	Rp 9.441.367.000.000	1,87
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	Rp 2.919.640.858.718	12,47	Rp 8.098.880.000.000	Rp 1.399.298.181.675	5,79
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 2.449.935.491.586	12,39	Rp 1.495.619.235.000	Rp 1.214.304.303.977	1,23
50	2016	SIDO (Sidomulyo selaras Tbk)	Rp 2.987.614.000.000	12,48	Rp 7.800.000.000.000	Rp 2.757.878.000.000	2,83
51	2016	SIPD (Sierad Produce Tbk)	Rp 2.567.211.000.000	12,41	Rp 910.589.753.720	Rp 1.142.831.000.000	0,80
52	2016	SMSM (Selamat Sempurna Tbk)	Rp 2.443.341.000.000	12,39	Rp 5.643.502.000.000	Rp 1.580.055.000.000	3,57

53	2016	SPMA (Suparma Tbk)	Rp 2.158.852.415.950	12,33	Rp 281.996.818.362	Rp 1.079.146.551.310	0,26
54	2016	SRSN (Indo Acidatama Tbk)	Rp 717.149.704.000	11,86	Rp 301.000.000.000	Rp 402.053.633.000	0,75
55	2016	STAR (Star Petrocohem Tbk)	Rp 690.187.353.961	11,84	Rp 268.800.033.712	Rp 487.489.647.197	0,55
56	2016	TCID (Mandom Indonesia Tbk)	Rp 2.185.101.038.101	12,34	Rp 8.042.666.680.000	Rp 264.194.256.792	30,44
57	2016	TOTO (Surya Toto Indonesia Tbk)	Rp 2.581.440.938.262	12,41	Rp 5.139.360.000.000	Rp 1.523.874.519.542	3,37
58	2016	TRIS (Trisula International Tbk)	Rp 639.701.164.511	11,81	Rp 116.098.592.400	Rp 225.851.869.693	0,51
59	2016	UNVR (Unilever Indonesia Tbk)	Rp 16.745.695.000.000	13,22	Rp 296.044.000.000.000	Rp 4.704.258.000.000	62,93
60	2016	WIIM (Wismilak Inti Makmur Tbk)	Rp 1.353.634.132.275	12,13	Rp 1.007.939.404.800	Rp 989.833.955.967	1,02
61	2017	ADES (Akasha Wira International)	Rp 840.236.000.000	11,9	Rp 522.058.252.000	Rp 423.011.000.000	1,23
62	2017	AKPI (Argha Karya Prima Ind Tbk)	Rp 2.745.325.833.000	12,4	Rp 493.000.000.000	Rp 1.126.726.263.000	0,44
63	2017	ALKA (Alakasa Industrindo Tbk)	Rp 305.208.703.000	11,5	Rp 155.345.506.830	Rp 1.120.163.058.000	0,14
64	2017	ALMI (Alumindo Light Metal Industry Tbk)	Rp 2.376.281.796.928	12,4	Rp 135.520.000.000	Rp 378.870.552.389	0,36
65	2017	AMFG (Asahimas Flat Glass Tbk)	Rp 6.267.816.000.000	12,8	Rp 2.614.850.000.000	Rp 3.548.877.000.000	0,74
66	2017	APLI (Asiaplas Industries Tbk)	Rp 398.698.779.619	11,6	Rp 108.000.000.000	Rp 227.174.697.487	0,48
67	2017	ARNA (Arwana Citramulia Tbk)	Rp 1.601.346.561.573	12,2	Rp 2.510.769.393.792	Rp 1.013.615.002.420	2,48
68	2017	ASII (Astra International Tbk)	Rp 295.646.000.000.000	14,5	Rp 336.013.491.062.000	Rp 123.645.000.000.000	2,72
69	2017	AUTO (Astra Otoparts Tbk)	Rp 14.762.309.000.000	13,2	Rp 9.928.649.980.000	Rp 9.772.409.000.000	1,02
70	2017	BAJA (aranacentral Bajatama Tbk)	Rp 946.448.936.464	12,0	Rp 288.000.000.000	Rp 172.016.210.273	1,67
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 89.327.328.853	11,0	Rp 41.964.124.404	Rp 130.235.143.200	0,32
72	2017	BRNA (Berlina Tbk)	Rp 1.964.877.082.000	12,3	Rp 1.214.096.400.000	Rp 813.392.500.000	1,49
73	2017	BTON (Betonjaya Mannggal Tbk)	Rp 183.501.650.442	11,3	Rp 81.360.000.000	Rp 154.638.932.325	0,53
74	2017	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 2.939.456.000.000	12,5	Rp 422.905.752.028	Rp 1.108.193.000.000	0,38
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 1.392.636.444.501	12,1	Rp 767.550.000.000	Rp 903.044.187.067	0,85
76	2017	CINT (PT Chitose Internasional Tbk)	Rp 476.577.841.605	11,7	Rp 334.000.000.000	Rp 371.612.619.422	0,90
77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 24.522.593.000.000	13,4	Rp 49.194.000.000.000	Rp 15.684.633.000.000	3,14
78	2017	DLTA (Delta Djakarta Tbk)	Rp 1.340.842.765.000	12,1	Rp 3.675.025.039.500	Rp 1.140.585.107.000.000	0,00
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 308.491.173.960	11,5	Rp 115.895.483.200	Rp 299.969.440.716	0,39
80	2017	DVLA (Darya Varia Laboratoria Tbk)	Rp 1.640.886.147.000	12,2	Rp 2.195.200.000.000	Rp 1.116.300.069.000	1,97
81	2017	EKAD (Ekadharna International Tbk)	Rp 796.767.646.172	11,9	Rp 433.240.500.000	Rp 640.315.219.922	0,68
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	Rp 1.286.954.720.465	12,1	Rp 672.400.000.000	Rp 876.413.555.015	0,77
83	2017	GGRM (Gudang Garam Tbk)	Rp 66.759.930.000.000	13,8	Rp 161.238.574.400.000	Rp 42.171.080.000.000	3,82

84	2017	HMSP (HM Sampoerna Tbk)	Rp 43.141.063.000.000	13,6	Rp 550.184.503.737.000	Rp 34.112.985.000.000	16,13
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 31.619.514.000.000	13,5	Rp 103.790.981.200.000	Rp 19.563.668.000.000	5,31
86	2017	IGAR (Champion Pasific Indonesia Tbk)	Rp 513.022.591.574	11,7	Rp 367.493.301.000	Rp 315.383.524.929	1,17
87	2017	IMAS (Indomobil Sukses Internasional Tbk)	Rp 31.375.311.299.854	13,5	Rp 2.322.822.866.080	Rp 8.212.685.004.205	0,28
88	2017	INAF (Indofarma (Persero) Tbk)	Rp 1.529.874.782.290	12,2	Rp 18.285.678.250.000	Rp 526.408.631.406	34,74
89	2017	INAI (Indal Aluminium Industry Tbk)	Rp 1.213.916.545.120	12,1	Rp 239.500.800.000	Rp 277.404.670.750	0,86
90	2017	INCI (Intanwijaya Internasional Tbk)	Rp 303.788.390.330	11,5	Rp 73.862.506.848	Rp 268.379.825.144	0,28
91	2017	INDF (Indofood Sukses Makmur Tbk)	Rp 87.939.488.000.000	13,9	Rp 66.950.752.062.500	Rp 31.178.844.000.000	2,15
92	2017	INDS (Indospring Tbk)	Rp 2.434.617.337.849	12,4	Rp 826.874.634.600	Rp 2.134.504.851.159	0,39
93	2017	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 28.863.676.000.000	13,5	Rp 231.273.381.489.675	Rp 24.556.507.000.000	9,42
94	2017	JECC (Jembo Cable Company Tbk)	Rp 1.927.985.352.000	12,3	Rp 710.640.000.000	Rp 547.371.770.000	1,30
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 21.088.870.000.000	13,3	Rp 14.802.005.361.000	Rp 9.209.253.000.000	1,61
96	2017	KBLM (Kabelindo Murni Tbk)	Rp 1.235.198.847.468	12,1	Rp 315.840.000.000	Rp 791.417.442.722	0,40
97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 1.171.234.610.856	12,1	Rp 434.399.786.700	Rp 293.061.323.887	1,48
98	2017	KDSI (Kedawung Setia Industrial Tbk)	Rp 1.328.291.727.616	12,1	Rp 222.750.000.000	Rp 485.539.501.101	0,46
99	2017	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp 1.767.603.505.697	12,2	Rp 1.492.910.000.000	Rp 1.385.158.071.157	1,08
100	2017	KINO (PT Kino Indonesia Tbk)	Rp 3.237.595.219.274	12,5	Rp 3.028.571.580.000	Rp 2.017.972.764.011	1,50
101	2017	KLBF (Kalbe Farma Tbk)	Rp 16.616.239.416.335	13,2	Rp 79.218.956.000.000	Rp 13.280.807.474.738	5,96
102	2017	KRAH (PT Grand Kartech Tbk)	Rp 645.953.214.546	11,8	Rp 2.670.773.000.000	Rp 125.392.147.029	21,30
103	2017	MBTO (Martina Berto Tbk)	Rp 780.669.761.787	11,9	Rp 144.450.000.000	Rp 412.741.865.276	0,35
104	2017	MERK (Merck Tbk)	Rp 847.006.544.000	11,9	Rp 3.808.000.000.000	Rp 615.437.441.000	6,19
105	2017	MLBI (Multi Bintang Indonesia Tbk)	Rp 2.510.078.000.000	12,4	Rp 29.568.233.000.000	Rp 1.064.474.000.000	27,78
106	2017	MYOR (Mayora Indah Tbk)	Rp 14.915.849.800.251	13,2	Rp 5.164.512.844.500	Rp 7.186.069.576.195	0,72
107	2017	RMBA (Bentoel International Investama Tbk)	Rp 14.083.598.000.000	13,1	Rp 13.832.431.775.000	Rp 8.923.670.000.000	1,55
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	Rp 4.559.573.709.411	12,7	Rp 7.887.773.332.200	Rp 2.773.993.923.687	2,84
109	2017	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 4.014.244.589.706	12,6	Rp 1.850.250.600.000	Rp 2.721.697.111.074	0,68
110	2017	SIDO (Sidomulyo selaras Tbk)	Rp 3.158.198.000.000	12,5	Rp 8.175.000.000.000	Rp 2.895.858.000.000	2,82

111	2017	SIPD (Sierad Produce Tbk)	Rp 2.239.699.000.000	12,4	Rp 3.307.583.370.130	Rp 791.312.000.000	4,18
112	2017	SMSM (Selamat Sempurna Tbk)	Rp 2.443.341.000.000	12,4	Rp 7.227.138.000.000	Rp 1.591.833.000.000	4,54
113	2017	SPMA (Suparma Tbk)	Rp 2.175.660.855.114	12,3	Rp 448.289.043.096	Rp 1.172.195.335.156	0,38
114	2017	SRSN (Indo Acidatama Tbk)	Rp 652.726.454.000	11,8	Rp 301.000.000.000	Rp 415.505.899.000	0,72
115	2017	STAR (Star Petrochem Tbk)	Rp 614.705.038.056	11,8	Rp 475.200.059.598	Rp 487.572.847.999	0,97
116	2017	TCID (Mandom Indonesia Tbk)	Rp 2.361.807.189.430	12,4	Rp 11.229.573.351.950	Rp 1.858.326.336.424	6,04
117	2017	TOTO (Surya Toto Indonesia Tbk)	Rp 2.826.490.815.501	12,5	Rp 4.210.560.000.000	Rp 1.693.791.596.547	2,49
118	2017	TRIS (Trisula International Tbk)	Rp 544.968.319.987	11,7	Rp 107.057.043.016	Rp 243.758.727.610	0,44
119	2017	UNVR (Unilever Indonesia Tbk)	Rp 189.064.130.000.000	14,3	Rp 426.517.000.000.000	Rp 5.173.388.000.000	82,44
120	2017	WIIM (Wismilak Inti Makmur Tbk)	Rp 1.225.712.093.041	12,1	Rp 562.766.167.680	Rp 976.854.565.765	0,58

No	Tahun	Perusahaan	Tingkat Hutang			[dumy]	Cash Flow Operation		
			Total Hutang t	Total Aset	Leverage		Arus kas opr	total aset t	CFO
1	2016	ADES (Akasha Wira International)	Rp 383.091.000.000	Rp 767.479.000.000	0,50	0	Rp 191.560.000.000	Rp 767.479.000.000	0,25
2	2016	AKPI (Argha Karya Prima Ind Tbk)	Rp 1.495.874.021.000	Rp 2.615.909.190.000	0,57	0	Rp 384.081.135.000	Rp 2.615.909.190.000	0,15
3	2016	ALKA (Alakasa Industrindo Tbk)	Rp 75.514.424.000	Rp 136.618.855.000	0,55	1	Rp (12.555.800.000)	Rp 136.618.855.000	-0,09
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	Rp 1.749.336.161.470	Rp 2.153.030.503.531	0,81	1	Rp 49.190.107.633	Rp 2.153.030.503.531	0,02
5	2016	AMFG (Asahimas Flat Glass Tbk)	Rp 1.905.626.000.000	Rp 5.504.890.000.000	0,35	0	Rp 333.042.000.000	Rp 5.504.890.000.000	0,06
6	2016	APLI (Asiaplas Industries Tbk)	Rp 67.967.245.679	Rp 382.461.777.452	0,18	0	Rp 30.055.596.633	Rp 382.461.777.452	0,08
7	2016	ARNA (Arwana Citramulia Tbk)	Rp 595.128.097.887	Rp 1.543.216.299.146	0,39	0	Rp 95.618.365.174	Rp 1.543.216.299.146	0,06
8	2016	ASII (Astra International Tbk)	Rp 121.949.000.000.000	Rp 261.855.000.000.000	0,47	0	Rp 19.407.000.000.000	Rp 261.855.000.000.000	0,07
9	2016	AUTO (Astra Otoparts Tbk)	Rp 4.075.716.000.000	Rp 14.612.274.000.000	0,28	0	Rp 1.059.369.000.000	Rp 14.612.274.000.000	0,07
10	2016	BAJA (aranacentral Bajatama Tbk)	Rp 786.124.255.950	Rp 982.626.956.424	0,80	0	Rp 32.970.857.155	Rp 982.626.956.424	0,03
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 189.216.746.183	Rp 92.041.274.561	2,06	0	Rp 17.103.256.597	Rp 92.041.274.561	0,19
12	2016	BRNA (Berlina Tbk)	Rp 1.060.343.634.000	Rp 1.964.877.082.000	0,54	1	Rp 90.207.118.000	Rp 1.964.877.082.000	0,05
13	2016	BTON (Betonjaya Mannggal Tbk)	Rp 6.005.724.423	Rp 177.290.628.918	0,03	1	Rp (1.794.007.269)	Rp 177.290.628.918	-0,01
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 1.766.825.000.000	Rp 2.931.807.000.000	0,60	0	Rp 287.744.000.000	Rp 2.931.807.000.000	0,10
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 538.044.038.690	Rp 1.425.964.152.418	0,38	0	Rp 176.087.317.362	Rp 1.425.964.152.418	0,12
16	2016	CINT (PT Chitose Internasional Tbk)	Rp 72.906.787.680	Rp 399.336.626.636	0,18	0	Rp 39.761.184.974	Rp 399.336.626.636	0,10
17	2016	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 10.047.751.000.000	Rp 24.204.994.000.000	0,42	0	Rp 4.157.137.000.000	Rp 24.204.994.000.000	0,17
18	2016	DLTA (Delta Djakarta Tbk)	Rp 185.422.642.000	Rp 1.197.796.650.000	0,15	0	Rp 259.851.506.000	Rp 1.197.796.650.000	0,22
19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 269.129.565.784	Rp 296.129.565.784	0,91	0	Rp 14.127.914.662	Rp 296.129.565.784	0,05

20	2016	DVLA (Darya Varia Laboratoria Tbk)	Rp 451.785.946.000	Rp 1.531.365.558.000	0,30	0	Rp 187.475.539.000	Rp 1.531.365.558.000	0,12
21	2016	EKAD (Ekadharna Internasional Tbk)	Rp 110.503.822.983	Rp 202.508.630.708	0,55	0	Rp 84.490.481.400	Rp 202.508.630.708	0,42
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	Rp 425.486.909.790	Rp 1.257.609.869.910	0,34	0	Rp 97.280.999.316	Rp 1.257.609.869.910	0,08
23	2016	GGRM (Gudang Garam Tbk)	Rp 23.387.406.000.000	Rp 62.951.634.000.000	0,37	0	Rp 6.937.650.000.000	Rp 62.951.634.000.000	0,11
24	2016	HMSP (HM Sampoerna Tbk)	Rp 8.333.263.000.000	Rp 42.141.063.000.000	0,20	0	Rp 14.076.579.000.000	Rp 42.141.063.000.000	0,33
25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 10.401.125.000.000	Rp 28.901.948.000.000	0,36	0	Rp 4.584.964.000.000	Rp 28.901.948.000.000	0,16
26	2016	IGAR (Champion Pasific Indonesia Tbk)	Rp 65.716.637.766	Rp 439.465.673.296	0,15	0	Rp 63.717.738.725	Rp 439.465.673.296	0,14
27	2016	IMAS (Indomobil Sukses Internasional Tbk)	Rp 18.923.523.905.726	Rp 25.633.342.258.679	0,74	1	Rp 118.811.023.397	Rp 25.633.342.258.679	0,00
28	2016	INAF (Indofarma (Persero) Tbk)	Rp 805.876.240.480	Rp 1.381.633.321.120	0,58	0	Rp (317.962.543.661)	Rp 1.381.633.321.120	- 0,23
29	2016	INAI (Indal Aluminium Industry Tbk)	Rp 1.081.015.810.782	Rp 1.339.032.413.455	0,81	0	Rp (149.761.732.022)	Rp 1.339.032.413.455	- 0,11
30	2016	INCI (Intanwijaya Internasional Tbk)	Rp 26.524.918.593	Rp 269.351.381.344	0,10	0	Rp (8.289.910.044)	Rp 269.351.381.344	- 0,03
31	2016	INDF (Indofood Sukses Makmur Tbk)	Rp 38.233.092.000.000	Rp 82.174.515.000.000	0,47	0	Rp 7.175.603.000.000	Rp 82.174.515.000.000	0,09
32	2016	INDS (Indospring Tbk)	Rp 409.208.624.907	Rp 2.477.272.502.538	0,17	0	Rp 193.436.286.326	Rp 2.477.272.502.538	0,08
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 4.011.877.000.000	Rp 30.150.580.000.000	0,13	0	Rp 3.546.113.000.000	Rp 30.150.580.000.000	0,12
34	2016	JECC (Jembo Cable Company Tbk)	Rp 1.116.872.234.000	Rp 1.587.210.576.000	0,70	0	Rp 184.371.203.000	Rp 1.587.210.576.000	0,12
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 9.878.062.000.000	Rp 19.251.026.000.000	0,51	0	Rp 2.753.605.000.000	Rp 19.251.026.000.000	0,14
36	2016	KBLM (Kabelindo Murni Tbk)	Rp 318.436.089.653	Rp 639.091.366.917	0,50	0	Rp 33.243.538.568	Rp 639.091.366.917	0,05
37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 844.568.778.363	Rp 1.263.726.833.318	0,67	1	Rp 89.519.381.900	Rp 1.263.726.833.318	0,07
38	2016	KDSI (Kedawung Setia Industrial Tbk)	Rp 722.488.734.446	Rp 1.142.273.020.550	0,63	0	Rp 85.536.484.701	Rp 1.142.273.020.550	0,07
39	2016	KIAS (Keramik Indonesia Assosiasi Tbk)	Rp 339.639.855.817	Rp 1.859.669.927.962	0,18	1	Rp 25.238.536.021	Rp 1.859.669.927.962	0,01
40	2016	KINO (PT Kino Indonesia Tbk)	Rp 1.332.431.950.729	Rp 3.284.504.424.358	0,41	0	Rp 11.867.374.074	Rp 3.284.504.424.358	0,00

41	2016	KLBF (Kalbe Farma Tbk)	Rp 2.762.162.069.572	Rp 15.226.009.210.657	0,18	0	Rp 2.159.833.281.176	Rp 15.226.009.210.657	0,14
42	2016	KRAH (PT Grand Kartech Tbk)	Rp 420.562.586.151	Rp 598.711.565.464	0,70	0	Rp 39.549.992.196	Rp 598.711.565.464	0,07
43	2016	MBTO (Martina Berto Tbk)	Rp 269.032.270.377	Rp 709.959.168.088	0,38	0	Rp 4.896.207.231	Rp 709.959.168.088	0,01
44	2016	MERK (Merck Tbk)	Rp 161.262.425.000	Rp 743.934.894.000	0,22	0	Rp 43.799.001.000	Rp 743.934.894.000	0,06
45	2016	MLBI (Multi Bintang Indonesia Tbk)	Rp 1.454.398.000.000	Rp 2.275.038.000.000	0,64	0	Rp 1.248.469.000.000	Rp 2.275.038.000.000	0,55
46	2016	MYOR (Mayora Indah Tbk)	Rp 6.657.165.872.077	Rp 12.922.421.859.142	0,52	0	Rp 659.314.197.175	Rp 12.922.421.859.142	0,05
47	2016	RMBA (Bentoel International Investama Tbk)	Rp 4.029.576.000.000	Rp 13.470.943.000.000	0,30	1	Rp (2.567.883.000.000)	Rp 13.470.943.000.000	- 0,19
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	Rp 1.476.889.086.692	Rp 2.919.640.858.718	0,51	0	Rp 414.702.426.418	Rp 2.919.640.858.718	0,14
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 1.229.514.818.362	Rp 2.449.935.491.586	0,50	0	Rp 522.526.634.709	Rp 2.449.935.491.586	0,21
50	2016	SIDO (Sidomulyo selaras Tbk)	Rp 229.729.000.000	Rp 2.987.614.000.000	0,08	0	Rp 462.656.000.000	Rp 2.987.614.000.000	0,15
51	2016	SIPD (Sierad Produce Tbk)	Rp 1.424.380.000.000	Rp 2.567.211.000.000	0,55	0	Rp (26.050.000.000)	Rp 2.567.211.000.000	- 0,01
52	2016	SMSM (Selamat Sempurna Tbk)	Rp 674.685.000.000	Rp 2.443.341.000.000	0,28	0	Rp 582.843.000.000	Rp 2.443.341.000.000	0,24
53	2016	SPMA (Suparma Tbk)	Rp 1.047.296.887.831	Rp 2.158.852.415.950	0,49	0	Rp 266.413.599.145	Rp 2.158.852.415.950	0,12
54	2016	SRSN (Indo Acidatama Tbk)	Rp 315.096.071.000	Rp 717.149.704.000	0,44	0	Rp 114.821.748.000	Rp 717.149.704.000	0,16
55	2016	STAR (Star Petrocohem Tbk)	Rp 200.161.402.637	Rp 690.187.353.961	0,29	0	Rp 36.390.716.827	Rp 690.187.353.961	0,05
56	2016	TCID (Mandom Indonesia Tbk)	Rp 401.942.530.776	Rp 2.185.101.038.101	0,18	0	Rp 264.194.256.792	Rp 2.185.101.038.101	0,12
57	2016	TOTO (Surya Toto Indonesia Tbk)	Rp 1.057.566.418.720	Rp 2.581.440.938.262	0,41	0	Rp 305.802.664.813	Rp 2.581.440.938.262	0,12
58	2016	TRIS (Trisula International Tbk)	Rp 293.073.984.034	Rp 639.701.164.511	0,46	0	Rp 13.169.891.854	Rp 639.701.164.511	0,02
59	2016	UNVR (Unilever Indonesia Tbk)	Rp 12.041.437.000.000	Rp 16.745.695.000.000	0,72	0	Rp 6.684.219.000.000	Rp 16.745.695.000.000	0,40
60	2016	WIIM (Wismilak Inti Makmur Tbk)	Rp 362.540.740.471	Rp 1.353.634.132.275	0,27	0	Rp 136.703.864.740	Rp 1.353.634.132.275	0,10
61	2017	ADES (Akasha Wira International)	Rp 417.225.000.000	Rp 840.236.000.000	0,50	0	Rp 87.199.000.000	Rp 840.236.000.000	0,10
62	2017	AKPI (Argha Karya Prima Ind Tbk)	Rp 1.618.713.342.000	Rp 2.745.325.833.000	0,59	0	Rp 145.628.143.000	Rp 2.745.325.833.000	0,05
63	2017	ALKA (Alakasa Industrindo Tbk)	Rp 226.717.826.000	Rp 305.208.703.000	0,74	0	Rp (3.678.215.000)	Rp 305.208.703.000	- 0,01

64	2017	ALMI (Alumindo Light Metal Industry Tbk)	Rp 1.997.411.244.539	Rp 2.376.281.796.928	0,84	1	Rp (373.368.308.766)	Rp 2.376.281.796.928	-	0,16
65	2017	AMFG (Asahimas Flat Glass Tbk)	Rp 2.718.939.000.000	Rp 6.267.816.000.000	0,43	1	Rp 299.081.000.000	Rp 6.267.816.000.000	0,05	
66	2017	APLI (Asiaplas Industries Tbk)	Rp 171.514.782.371	Rp 398.698.779.619	0,43	1	Rp 10.904.672.310	Rp 398.698.779.619	0,03	
67	2017	ARNA (Arwana Citramulia Tbk)	Rp 571.946.769.034	Rp 1.601.346.561.573	0,36	0	Rp 245.599.197.741	Rp 1.601.346.561.573	0,15	
68	2017	ASII (Astra International Tbk)	Rp 139.317.000.000.000	Rp 295.646.000.000.000	0,47	0	Rp 23.285.000.000.000	Rp 295.646.000.000.000	0,08	
69	2017	AUTO (Astra Otoparts Tbk)	Rp 4.003.233.000.000	Rp 14.762.309.000.000	0,27	0	Rp 394.229.000.000	Rp 14.762.309.000.000	0,03	
70	2017	BAJA (aranacentral Bajatama Tbk)	Rp 774.432.726.191	Rp 946.448.936.464	0,82	1	Rp 52.474.094.986	Rp 946.448.936.464	0,06	
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 173.964.702.574	Rp 89.327.328.853	1,95	0	Rp 9.669.781.404	Rp 89.327.328.853	0,11	
72	2017	BRNA (Berlina Tbk)	Rp 1.111.847.645.000	Rp 1.964.877.082.000	1,00	1	Rp 9.047.191.000	Rp 1.964.877.082.000	0,00	
73	2017	BTON (Betonjaya Mannggal Tbk)	Rp 28.862.718.117	Rp 183.501.650.442	0,16	0	Rp 6.005.724.423	Rp 183.501.650.442	0,03	
74	2017	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 1.744.756.000.000	Rp 2.939.456.000.000	0,59	0	Rp 69.285.000.000	Rp 2.939.456.000.000	0,02	
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 489.592.257.434	Rp 1.392.636.444.501	0,35	0	Rp 208.857.008.007	Rp 1.392.636.444.501	0,15	
76	2017	CINT (PT Chitose Internasional Tbk)	Rp 94.304.081.659	Rp 476.577.841.605	0,20	0	Rp 33.220.121.814	Rp 476.577.841.605	0,07	
77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 8.819.768.000.000	Rp 24.522.593.000.000	0,36	0	Rp 1.624.465.000.000	Rp 24.522.593.000.000	0,07	
78	2017	DLTA (Delta Djakarta Tbk)	Rp 196.197.372.000	Rp 1.340.842.765.000	0,15	0	Rp 342.202.126.000	Rp 1.340.842.765.000	0,26	
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 40.655.786.593	Rp 308.491.173.960	0,13	0	Rp (3.994.084.302)	Rp 308.491.173.960	-	0,01
80	2017	DVLA (Darya Varia Laboratoria Tbk)	Rp 524.586.078.000	Rp 1.640.886.147.000	0,32	0	Rp 230.738.193.000	Rp 1.640.886.147.000	0,14	
81	2017	EKAD (Ekadharna International Tbk)	Rp 133.949.920.707	Rp 796.767.646.172	0,17	0	Rp 51.605.876.745	Rp 796.767.646.172	0,06	
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	Rp 441.675.308.289	Rp 1.286.954.720.465	0,34	0	Rp 31.357.855.008	Rp 1.286.954.720.465	0,02	
83	2017	GGRM (Gudang Garam Tbk)	Rp 24.572.266.000.000	Rp 66.759.930.000.000	0,37	0	Rp 8.204.579.000.000	Rp 66.759.930.000.000	0,12	
84	2017	HMSP (HM Sampoerna Tbk)	Rp 9.028.078.000.000	Rp 43.141.063.000.000	0,21	0	Rp 15.376.315.000.000	Rp 43.141.063.000.000	0,36	
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 11.295.184.000.000	Rp 31.619.514.000.000	0,36	0	Rp 5.174.368.000.000	Rp 31.619.514.000.000	0,16	

86	2017	IGAR (Champion Pasific Indonesia Tbk)	Rp 71.075.842.431	Rp 513.022.591.574	0,14	0	Rp 88.100.059.088	Rp 513.022.591.574	0,17
87	2017	IMAS (Indomobil Sukses Internasional Tbk	Rp 22.094.058.955.142	Rp 31.375.311.299.854	0,70	0	Rp (601.612.476.031)	Rp 31.375.311.299.854	- 0,02
88	2017	INAF (Indofarma (Persero) Tbk)	Rp 1.001.464.884.486	Rp 1.529.874.782.290	0,65	0	Rp 147.184.447.849	Rp 1.529.874.782.290	0,10
89	2017	INAI (Indal Aluminium Industry Tbk)	Rp 936.511.874.370	Rp 1.213.916.545.120	0,77	0	Rp 51.365.012.507	Rp 1.213.916.545.120	0,04
90	2017	INCI (Intanwijaya Internasional Tbk)	Rp 35.408.565.186	Rp 303.788.390.330	0,12	0	Rp 12.507.667.355	Rp 303.788.390.330	0,04
91	2017	INDF (Indofood Sukses Makmur Tbk)	Rp 41.182.764.000.000	Rp 87.939.488.000.000	0,47	0	Rp 6.507.803.000.000	Rp 87.939.488.000.000	0,07
92	2017	INDS (Indospring Tbk)	Rp 289.798.419.319	Rp 2.434.617.337.849	0,12	0	Rp 320.252.084.705	Rp 2.434.617.337.849	0,13
93	2017	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 4.307.169.000.000	Rp 28.863.676.000.000	0,15	0	Rp 2.781.805.000.000	Rp 28.863.676.000.000	0,10
94	2017	JECC (Jembo Cable Company Tbk)	Rp 1.380.623.870.000	Rp 1.927.985.352.000	0,72	0	Rp 85.948.536.000	Rp 1.927.985.352.000	0,04
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 11.293.242.000.000	Rp 21.088.870.000.000	0,54	0	Rp 770.662.000.000	Rp 21.088.870.000.000	0,04
96	2017	KBLM (Kabelindo Murni Tbk	Rp 318.436.089.653	Rp 1.235.198.847.468	0,26	0	Rp (5.645.375.903)	Rp 1.235.198.847.468	0,00
97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 878.173.162.999	Rp 1.171.234.610.856	0,75	1	Rp 21.819.141.542	Rp 1.171.234.610.856	0,02
98	2017	KDSI (Kedawang Setia Industrial Tbk)	Rp 842.752.226.515	Rp 1.328.291.727.616	0,63	0	Rp (61.261.640.106)	Rp 1.328.291.727.616	- 0,05
99	2017	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp 340.873.208.857	Rp 1.767.603.505.697	0,19	1	Rp (17.868.868.446)	Rp 1.767.603.505.697	- 0,01
100	2017	KINO (PT Kino Indonesia Tbk)	Rp 1.182.424.339.165	Rp 3.237.595.219.274	0,37	0	Rp 240.312.298.590	Rp 3.237.595.219.274	0,07
101	2017	KLBF (Kalbe Farma Tbk)	Rp 2.722.207.633.646	Rp 16.616.239.416.335	0,16	0	Rp 2.008.316.536.066	Rp 16.616.239.416.335	0,12
102	2017	KRAH (PT Grand Kartech Tbk)	Rp 520.550.572.402	Rp 645.953.214.546	0,81	1	Rp (8.089.711.813)	Rp 645.953.214.546	- 0,01
103	2017	MBTO (Martina Berto Tbk)	Rp 367.927.139.244	Rp 780.669.761.787	0,47	1	Rp (33.053.446.183)	Rp 780.669.761.787	- 0,04
104	2017	MERK (Merck Tbk)	Rp 231.569.103.000	Rp 847.006.544.000	0,27	0	Rp (29.919.801.000)	Rp 847.006.544.000	- 0,04
105	2017	MLBI (Multi Bintang Indonesia Tbk)	Rp 1.445.173.000.000	Rp 2.510.078.000.000	0,58	0	Rp 1.331.611.000.000	Rp 2.510.078.000.000	0,53
106	2017	MYOR (Mayora Indah Tbk)	Rp 7.561.503.434.179	Rp 14.915.849.800.251	0,51	0	Rp 1.275.530.669.068	Rp 14.915.849.800.251	0,09

107	2017	RMBA (Bantoel International Investama Tbk)	Rp 5.159.928.000.000	Rp 14.083.598.000.000	0,37	1	Rp 6.706.000.000	Rp 14.083.598.000.000	0,00
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	Rp 1.739.467.993.982	Rp 4.559.573.709.411	0,38	0	Rp 370.617.213.073	Rp 4.559.573.709.411	0,08
109	2017	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 1.286.017.105.712	Rp 4.014.244.589.706	0,32	0	Rp (70.250.625.762)	Rp 4.014.244.589.706	- 0,02
110	2017	SIDO (Sidomulyo selaras Tbk)	Rp 262.333.000.000	Rp 3.158.198.000.000	0,08	0	Rp 640.695.000.000	Rp 3.158.198.000.000	0,20
111	2017	SIPD (Sierad Produce Tbk)	Rp 1.448.387.000.000	Rp 2.239.699.000.000	0,65	1	Rp (54.375.000.000)	Rp 2.239.699.000.000	- 0,02
112	2017	SMSM (Selamat Sempurna Tbk)	Rp 615.157.000.000	Rp 2.443.341.000.000	0,25	0	Rp 446.032.000.000	Rp 2.443.341.000.000	0,18
113	2017	SPMA (Suparma Tbk)	Rp 980.123.282.608	Rp 2.175.660.855.114	0,45	0	Rp 131.771.691.225	Rp 2.175.660.855.114	0,06
114	2017	SRSN (Indo Acidatama Tbk)	Rp 237.220.555.000	Rp 652.726.454.000	0,36	0	Rp 85.865.101.000	Rp 652.726.454.000	0,13
115	2017	STAR (Star Petrocohem Tbk)	Rp 124.422.750.504	Rp 614.705.038.056	0,20	0	Rp 78.783.737.756	Rp 614.705.038.056	0,13
116	2017	TCID (Mandom Indonesia Tbk)	Rp 503.480.853.006	Rp 2.361.807.189.430	0,21	0	Rp 363.708.428.317	Rp 2.361.807.189.430	0,15
117	2017	TOTO (Surya Toto Indonesia Tbk)	Rp 1.132.699.218.954	Rp 2.826.490.815.501	0,40	0	Rp 421.340.061.708	Rp 2.826.490.815.501	0,15
118	2017	TRIS (Trisula International Tbk)	Rp 188.736.733.204	Rp 544.968.319.987	0,35	0	Rp 44.384.663.571	Rp 544.968.319.987	0,08
119	2017	UNVR (Unilever Indonesia Tbk)	Rp 13.733.025.000.000	Rp 189.064.130.000.000	0,07	0	Rp 7.059.862.000.000	Rp 189.064.130.000.000	0,04
120	2017	WIIM (Wismilak Inti Makmur Tbk)	Rp 247.620.731.930	Rp 1.225.712.093.041	0,20	0	Rp 194.599.188.956	Rp 1.225.712.093.041	0,16

LAMPIRAN 5
Hasil Perhitungan Discretionary Accrual

NO	TAHUN	SAMPel	LABA BERSIH	ARUS KAS OPRSI	(A) TOTAL AKRUAL	TOTAL AKTIVA sblm			Ai
			INCBFXTit	CFOit	TACCit	TAit-1	1/TAit-1	α_i	$\alpha_i (1/TAit-1)$
1	2016	ADES (Akasha Wira International)	Rp 55.951.000.000	Rp 141.107.000.000	Rp (85.156.000.000)	Rp 653.224.000.000	1,53087E-12	0,15 1	2,31161E-13
2	2016	AKPI (Argha Karya Prima Ind Tbk)	Rp 52.393.857.000	Rp 384.621.003.000	Rp (332.227.146.000)	Rp 2.883.143.132.000	3,46844E-13	0,15 1	5,23734E-14
3	2016	ALKA (Alakasa Industrindo Tbk)	Rp 516.167.000	Rp 12.555.800.000	Rp (12.039.633.000)	Rp 144.628.405.000	6,91427E-12	0,15 1	1,04405E-12
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	Rp (99.931.854.409)	Rp 49.190.107.633	Rp (149.121.962.042)	Rp 2.189.037.586.057	4,56822E-13	0,15 1	6,89801E-14
5	2016	AMFG (Asahimas Flat Glass Tbk)	Rp 260.444.000.000	Rp 333.042.000.000	Rp (72.598.000.000)	Rp 4.270.275.000.000	2,34177E-13	0,15 1	3,53607E-14
6	2016	APLI (Asiaplas Industries Tbk)	Rp 25.109.482.194	Rp 49.685.387.363	Rp (24.575.905.169)	Rp 308.620.387.248	3,24023E-12	0,15 1	4,89274E-13
7	2016	ARNA (Arwana Citramulia Tbk)	Rp 91.375.910.975	Rp 95.618.365.174	Rp (4.242.454.199)	Rp 1.430.779.475.454	6,9892E-13	0,15 1	1,05537E-13
8	2016	ASII (Astra International Tbk)	Rp 18.302.000.000.000	Rp 19.407.000.000.000	Rp (1.105.000.000.000)	Rp 245.435.000.000.000	4,0744E-15	0,15 1	6,15234E-16
9	2016	AUTO (Astra Otoprarts Tbk)	Rp 483.421.000.000	Rp 1.059.369.000.000	Rp (575.948.000.000)	Rp 14.339.110.000.000	6,97393E-14	0,15 1	1,05306E-14
10	2016	BAJA (aranacentral Bajatama Tbk)	Rp 34.393.355.090	Rp 34.234.428.082	Rp 158.927.008	Rp 948.682.681.142	1,05409E-12	0,15 1	1,59168E-13
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 17.410.120.742	Rp 17.103.256.597	Rp 306.864.145	Rp 99.558.394.759	1,00444E-11	0,15 1	1,5167E-12
12	2016	BRNA (Berlina Tbk)	Rp 12.664.977.000	Rp 90.207.118.000	Rp (77.542.141.000)	Rp 1.820.783.911.000	5,49214E-13	0,15 1	8,29313E-14
13	2016	BTON (Betonjaya Mannggal Tbk)	Rp (5.974.737.984)	Rp (1.794.007.269)	Rp (4.180.730.715)	Rp 183.116.245.288	5,46101E-12	0,15 1	8,24613E-13
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 38.624.000.000	Rp 287.744.000.000	Rp (249.120.000.000)	Rp 3.265.953.000.000	3,06189E-13	0,15 1	4,62346E-14
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 249.697.013.626	Rp 176.087.317.362	Rp 73.609.696.264	Rp 1.485.826.210.015	6,73026E-13	0,15 1	1,01627E-13
16	2016	CINT (PT Chitose Internasional Tbk)	Rp 20.619.309.858	Rp 39.761.184.974	Rp (19.141.875.116)	Rp 382.807.494.765	2,61228E-12	0,15 1	3,94454E-13

17	2016	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 2.225.402.000.000	Rp 4.157.137.000.000	Rp (1.931.735.000.000)	Rp 24.916.656.000.000	4,01338E-14	0,15 1	6,0602E-15
18	2016	DLTA (Delta Djakarta Tbk)	Rp 254.509.268.000	Rp 259.851.506.000	Rp (5.342.238.000)	Rp 1.038.321.916.000	9,63092E-13	0,15 1	1,45427E-13
19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 10.009.391.103	Rp 14.127.914.662	Rp (4.118.523.559)	Rp 274.483.110.371	3,64321E-12	0,15 1	5,50125E-13
20	2016	DVLA (Darya Varia Laboratoria Tbk)	Rp 152.083.400.000	Rp 187.475.539.000	Rp (35.392.139.000)	Rp 1.376.278.237.000	7,26597E-13	0,15 1	1,09716E-13
21	2016	EKAD (Ekadharna International Tbk)	Rp 90.685.821.530	Rp 84.490.481.400	Rp 6.195.340.130	Rp 389.691.595.500	2,56613E-12	0,15 1	3,87486E-13
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	Rp 31.704.557.018	Rp 87.280.999.316	Rp (55.576.442.298)	Rp 1.183.934.183.257	8,44642E-13	0,15 1	1,27541E-13
23	2016	GGRM (Gudang Garam Tbk)	Rp 6.672.682.000.000	Rp 6.937.650.000.000	Rp (264.968.000.000)	Rp 63.505.413.000.000	1,57467E-14	0,15 1	2,37775E-15
24	2016	HMSP (HM Sampoerna Tbk)	Rp 12.762.229.000.000	Rp 14.076.579.000.000	Rp (1.314.350.000.000)	Rp 38.010.724.000.000	2,63084E-14	0,15 1	3,97256E-15
25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 3.631.301.000.000	Rp 4.584.964.000.000	Rp (953.663.000.000)	Rp 26.560.624.000.000	3,76497E-14	0,15 1	5,68511E-15
26	2016	IGAR (Champion Pasific Indonesia Tbk)	Rp 69.305.629.795	Rp 63.688.738.725	Rp 5.616.891.070	Rp 383.936.040.590	2,6046E-12	0,15 1	3,93295E-13
27	2016	IMAS (Indomobil Sukses Internasional Tbk)	Rp (312.881.005.784)	Rp 118.811.023.397	Rp (431.692.029.181)	Rp 24.860.957.839.497	4,02237E-14	0,15 1	6,07378E-15
28	2016	INAF (Indofarma (Persero) Tbk)	Rp (17.367.399.212)	Rp (317.962.543.661)	Rp 300.595.144.449	Rp 1.533.708.564.241	6,52014E-13	0,15 1	9,84542E-14
29	2016	INAI (Indal Aluminium Industry Tbk)	Rp 35.552.975.244	Rp (149.761.732.022)	Rp 185.314.707.266	Rp 1.330.259.296.537	7,51733E-13	0,15 1	1,13512E-13
30	2016	INCI (Intanwijaya Internasional Tbk)	Rp 9.988.836.259	Rp (8.289.910.044)	Rp 18.278.746.303	Rp 169.546.066.314	5,8981E-12	0,15 1	8,90613E-13
31	2016	INDF (Indofood Sukses Makmur Tbk)	Rp 5.266.906.000.000	Rp 7.175.603.000.000	Rp (1.908.697.000.000)	Rp 91.831.526.000.000	1,08895E-14	0,15 1	1,64432E-15
32	2016	INDS (Indospring Tbk)	Rp 49.556.367.334	Rp 193.436.286.326	Rp (143.879.918.992)	Rp 2.553.928.346.219	3,91554E-13	0,15 1	5,91246E-14
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 3.870.319.000.000	Rp 3.546.113.000.000	Rp 324.206.000.000	Rp 27.638.360.000.000	3,61816E-14	0,15 1	5,46342E-15
34	2016	JECC (Jembo Cable Company Tbk)	Rp 132.423.161.000	Rp 184.371.203.000	Rp (51.948.042.000)	Rp 1.358.464.081.000	7,36125E-13	0,15 1	1,11155E-13
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 2.171.608.000.000	Rp 2.753.605.000.000	Rp (581.997.000.000)	Rp 17.159.466.000.000	5,82769E-14	0,15 1	8,79981E-15

36	2016	KBLM (Kabelindo Murni Tbk)	Rp 21.245.022.916	Rp 33.243.538.568	Rp (11.998.515.652)	Rp 654.385.717.061	1,52815E-12	0,15 1	2,30751E-13
37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp (102.760.678.879)	Rp 89.519.381.901	Rp (192.280.060.780)	Rp 1.455.931.208.462	6,86846E-13	0,15 1	1,03714E-13
38	2016	KDSI (Kedawung Setia Industrial Tbk)	Rp 47.127.349.067	Rp 85.536.484.701	Rp (38.409.135.634)	Rp 1.177.093.668.866	8,4955E-13	0,15 1	1,28282E-13
39	2016	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp (252.499.000.000)	Rp 25.239.000.000	Rp (277.738.000.000)	Rp 2.083.770.000.000	4,79899E-13	0,15 1	7,24648E-14
40	2016	KINO (PT Kino Indonesia Tbk)	Rp 207.150.366.829	Rp 11.867.374.074	Rp 195.282.992.755	Rp 3.211.234.658.570	3,11407E-13	0,15 1	4,70224E-14
41	2016	KLBF (Kalbe Farma Tbk)	Rp 2.453.251.410.604	Rp 2.008.316.536.066	Rp 444.934.874.538	Rp 13.696.417.381.439	7,30118E-14	0,15 1	1,10248E-14
42	2016	KRAH (PT Grand Kartech Tbk)	Rp 826.840.802	Rp 39.549.992.196	Rp (38.723.151.394)	Rp 533.537.626.101	1,87428E-12	0,15 1	2,83017E-13
43	2016	MBTO (Martina Berto Tbk)	Rp 8.813.611.079	Rp 4.896.207.231	Rp 3.917.403.848	Rp 648.899.377.240	1,54107E-12	0,15 1	2,32702E-13
44	2016	MERK (Merck Tbk)	Rp 153.842.847.000	Rp 169.161.270.000	Rp (15.318.423.000)	Rp 641.646.818.000	1,55849E-12	0,15 1	2,35332E-13
45	2016	MLBI (Multi Bintang Indonesia Tbk)	Rp 982.129.000.000	Rp 1.248.469.000.000	Rp (266.340.000.000)	Rp 2.100.853.000.000	4,75997E-13	0,15 1	7,18756E-14
46	2016	MYOR (Mayora Indah Tbk)	Rp 1.388.676.127.665	Rp 659.314.197.175	Rp 729.361.930.490	Rp 11.342.715.686.221	8,81623E-14	0,15 1	1,33125E-14
47	2016	RMBA (Bentoel International Investama Tbk)	Rp 2.085.811.000.000	Rp 2.567.883.000.000	Rp (482.072.000.000)	Rp 12.667.314.000.000	7,89433E-14	0,15 1	1,19204E-14
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	Rp 279.777.368.831	Rp 414.702.426.418	Rp (134.925.057.587)	Rp 2.706.323.637.034	3,69505E-13	0,15 1	5,57952E-14
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 340.593.630.534	Rp 522.526.834.709	Rp (181.933.204.175)	Rp 1.773.144.328.632	5,6397E-13	0,15 1	8,51595E-14
50	2016	SIDO (Sidomulyo selaras Tbk)	Rp 480.525.000.000	Rp 464.748.000.000	Rp 15.777.000.000	Rp 2.796.111.000.000	3,5764E-13	0,15 1	5,40036E-14
51	2016	SIPD (Sierad Produce Tbk)	Rp 13.048.780.927	Rp (5.128.315.318)	Rp 18.177.096.245	Rp 2.246.770.166.899	4,45083E-13	0,15 1	6,72076E-14
52	2016	SMSM (Selamat Sempurna Tbk)	Rp 502.192.000.000	Rp 582.843.000.000	Rp (80.651.000.000)	Rp 2.220.108.000.000	4,50429E-13	0,15 1	6,80147E-14
53	2016	SPMA (Suparma Tbk)	Rp 81.063.430.679	Rp 266.413.599.145	Rp (185.350.168.466)	Rp 2.185.464.365.772	4,57569E-13	0,15 1	6,90929E-14

54	2016	SRSN (Indo Acidatama Tbk)	Rp 11.056.051.000	Rp 114.821.748.000	Rp (103.765.697.000)	Rp 574.073.315.000	1,74194E-12	0,15 1	2,63033E-13
55	2016	STAR (Star Petrocohem Tbk)	Rp 462.555.306	Rp 36.390.716.827	Rp (35.928.161.521)	Rp 729.020.553.284	1,3717E-12	0,15 1	2,07127E-13
56	2016	TCID (Mandom Indonesia Tbk)	Rp 162.059.596.347	Rp 264.194.256.792	Rp (102.134.660.445)	Rp 2.082.096.848.703	4,80285E-13	0,15 1	7,2523E-14
57	2016	TOTO (Surya Toto Indonesia Tbk)	Rp 168.564.583.718	Rp 305.802.664.813	Rp (137.238.081.095)	Rp 2.439.540.859.205	4,09913E-13	0,15 1	6,18969E-14
58	2016	TRIS (Trisula International Tbk)	Rp 25.213.015.324	Rp 45.332.234.603	Rp (20.119.219.279)	Rp 577.786.346.557	1,73074E-12	0,15 1	2,61342E-13
59	2016	UNVR (Unilever Indonesia Tbk)	Rp 6.390.672.000.000	Rp 6.684.219.000.000	Rp (293.547.000.000)	Rp 15.729.945.000.000	6,3573E-14	0,15 1	9,59952E-15
60	2016	WIIM (Wismilak Inti Makmur Tbk)	Rp 106.290.306.868	Rp 136.703.864.740	Rp (30.413.557.872)	Rp 1.342.700.045.391	7,44768E-13	0,15 1	1,1246E-13
61	2017	ADES (Akasha Wira International)	Rp 38.242.000.000	Rp 87.199.000.000	Rp (48.957.000.000)	Rp 767.479.000.000	1,30297E-12	0,15 1	1,96748E-13
62	2017	AKPI (Argha Karya Prima Ind Tbk)	Rp 13.333.970.000	Rp 145.628.143.000	Rp (132.294.173.000)	Rp 2.615.909.190.000	3,82276E-13	0,15 1	5,77237E-14
63	2017	ALKA (Alakasa Industrindo Tbk)	Rp 15.406.256.000	Rp (3.678.215.000)	Rp 19.084.471.000	Rp 136.618.855.000	7,31963E-12	0,15 1	1,10526E-12
64	2017	ALMI (Alumindo Light Metal Industry Tbk)	Rp 8.446.455.684	Rp (373.368.308.766)	Rp 381.814.764.450	Rp 2.153.030.503.531	4,64462E-13	0,15 1	7,01337E-14
65	2017	AMFG (Asahimas Flat Glass Tbk)	Rp 38.569.000.000	Rp 341.708.000.000	Rp (303.139.000.000)	Rp 5.504.890.000.000	1,81657E-13	0,15 1	2,74302E-14
66	2017	APLI (Asiaplas Industries Tbk)	Rp (1.329.429.201)	Rp 20.025.811.797	Rp (21.355.240.998)	Rp 382.205.919.090	2,61639E-12	0,15 1	3,95075E-13
67	2017	ARNA (Arwana Citramulia Tbk)	Rp 122.183.909.643	Rp 245.599.197.741	Rp (123.415.288.098)	Rp 1.543.216.299.146	6,47997E-13	0,15 1	9,78476E-14
68	2017	ASII (Astra International Tbk)	Rp 23.165.000.000.000	Rp 23.285.000.000.000	Rp (120.000.000.000)	Rp 261.855.000.000.000	3,81891E-15	0,15 1	5,76655E-16
69	2017	AUTO (Astra Otoparts Tbk)	Rp 547.781.000.000	Rp 394.229.000.000	Rp 153.552.000.000	Rp 14.612.274.000.000	6,84356E-14	0,15 1	1,03338E-14
70	2017	BAJA (aranacentral Bajatama Tbk)	Rp (22.984.761.751)	Rp 52.474.094.986	Rp (75.458.856.737)	Rp 982.626.956.424	1,01768E-12	0,15 1	1,5367E-13
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 15.795.652.032	Rp 9.669.781.404	Rp 6.125.870.628	Rp 92.041.274.561	1,08647E-11	0,15 1	1,64057E-12
72	2017	BRNA (Berlina Tbk)	Rp (178.283.422.000)	Rp 9.047.191.000	Rp (187.330.613.000)	Rp 2.088.696.909.000	4,78767E-13	0,15 1	7,22939E-14
73	2017	BTON (Betonjaya Mannggal Tbk)	Rp 11.370.927.212	Rp 6.005.724.423	Rp 5.365.202.789	Rp 177.290.628.918	5,64046E-12	0,15 1	8,51709E-13

74	2017	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 45.691.000.000	Rp 69.285.000.000	Rp (23.594.000.000)	Rp 2.931.807.000.000	3,41087E-13	0,15 1	5,15041E-14
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 107.420.886.839	Rp 208.851.008.007	Rp (101.430.121.168)	Rp 1.425.964.152.418	7,0128E-13	0,15 1	1,05893E-13
76	2017	CINT (PT Chitose Internasional Tbk)	Rp 29.648.261.092	Rp 33.220.121.814	Rp (3.571.860.722)	Rp 399.336.626.636	2,50415E-12	0,15 1	3,78127E-13
77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 2.496.787.000.000	Rp 1.624.465.000.000	Rp 872.322.000.000	Rp 24.204.994.000.000	4,13138E-14	0,15 1	6,23838E-15
78	2017	DLTA (Delta Jakarta Tbk)	Rp 276.390.014.000	Rp 342.202.126.000	Rp (65.812.112.000)	Rp 1.197.796.650.000	8,34866E-13	0,15 1	1,26065E-13
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 5.963.420.071	Rp (3.994.084.302)	Rp 9.957.504.373	Rp 296.129.565.784	3,3769E-12	0,15 1	5,09912E-13
80	2017	DVLA (Darya Varia Laboratoria Tbk)	Rp 162.249.293.000	Rp 230.738.193.000	Rp (68.488.900.000)	Rp 1.531.365.558.000	6,53012E-13	0,15 1	9,86048E-14
81	2017	EKAD (Ekadharna International Tbk)	Rp 76.195.665.729	Rp 51.605.876.745	Rp 24.589.788.984	Rp 702.508.630.708	1,42347E-12	0,15 1	2,14944E-13
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	Rp 10.284.697.314	Rp 31.357.855.008	Rp (21.073.157.694)	Rp 1.257.609.869.910	7,95159E-13	0,15 1	1,20069E-13
83	2017	GGRM (Gudang Garam Tbk)	Rp 7.755.347.000.000	Rp 8.204.579.000.000	Rp (449.232.000.000)	Rp 62.951.634.000.000	1,58852E-14	0,15 1	2,39867E-15
84	2017	HMSP (HM Sampoerna Tbk)	Rp 12.670.534.000.000	Rp 15.376.315.000.000	Rp (2.705.781.000.000)	Rp 42.508.277.000.000	2,35248E-14	0,15 1	3,55225E-15
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 3.543.173.000.000	Rp (1.815.525.000.000)	Rp 5.358.698.000.000	Rp 28.901.948.000.000	3,45997E-14	0,15 1	5,22456E-15
86	2017	IGAR (Champion Pasific Indonesia Tbk)	Rp 72.376.683.136	Rp 88.100.059.088	Rp (15.723.375.952)	Rp 439.465.673.296	2,27549E-12	0,15 1	3,43599E-13
87	2017	IMAS (Indomobil Sukses Internasional Tbk)	Rp (64.296.811.100)	Rp (601.612.476.031)	Rp 537.315.664.931	Rp 25.633.342.258.679	3,90117E-14	0,15 1	5,89077E-15
88	2017	INAF (Indofarma (Persero) Tbk)	Rp (46.284.759.301)	Rp 147.184.447.849	Rp (193.469.207.150)	Rp 1.381.633.321.126	7,23781E-13	0,15 1	1,09291E-13
89	2017	INAI (Indal Aluminium Industry Tbk)	Rp 38.651.704.520	Rp 51.365.012.507	Rp (12.713.307.987)	Rp 1.339.032.413.455	7,46808E-13	0,15 1	1,12768E-13
90	2017	INCI (Intanwijaya Internasional Tbk)	Rp 16.554.272.131	Rp 12.507.667.355	Rp 4.046.604.776	Rp 269.351.381.344	3,71262E-12	0,15 1	5,60606E-13
91	2017	INDF (Indofood Sukses Makmur Tbk)	Rp 5.145.063.000.000	Rp 6.507.803.000.000	Rp (1.362.740.000.000)	Rp 82.174.515.000.000	1,21692E-14	0,15 1	1,83755E-15
92	2017	INDS (Indospring Tbk)	Rp 113.639.539.901	Rp 320.252.084.705	Rp (206.612.544.804)	Rp 2.477.272.502.538	4,0367E-13	0,15 1	6,09541E-14

93	2017	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 1.859.818.000.000	Rp 2.781.805.000.000	Rp (921.987.000.000)	Rp 30.150.580.000.000	3,31669E-14	0,15 1	5,0082E-15
94	2017	JECC (Jembo Cable Company Tbk)	Rp 83.355.370.000	Rp 85.948.536.000	Rp (2.593.166.000)	Rp 1.587.210.576.000	6,30036E-13	0,15 1	9,51355E-14
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 1.107.810.000.000	Rp 770.662.000.000	Rp 337.148.000.000	Rp 19.251.026.000.000	5,19453E-14	0,15 1	7,84374E-15
96	2017	KBLM (Kabelindo Murni Tbk)	Rp 43.994.949.645	Rp (5.645.375.903)	Rp 49.640.325.548	Rp 639.091.366.917	1,56472E-12	0,15 1	2,36273E-13
97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp (125.704.262.232)	Rp 21.819.141.542	Rp (147.523.403.774)	Rp 1.263.726.833.318	7,9131E-13	0,15 1	1,19488E-13
98	2017	KDSI (Kedawang Setia Industrial Tbk)	Rp 68.965.208.549	Rp (61.261.640.106)	Rp 130.226.848.655	Rp 1.142.273.020.550	8,75447E-13	0,15 1	1,32193E-13
99	2017	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp (93.299.775.305)	Rp (17.868.868.446)	Rp (75.430.906.859)	Rp 1.859.669.927.962	5,3773E-13	0,15 1	8,11972E-14
100	2017	KINO (PT Kino Indonesia Tbk)	Rp 121.129.837.575	Rp 240.312.298.590	Rp (119.182.461.015)	Rp 3.284.504.424.358	3,0446E-13	0,15 1	4,59735E-14
101	2017	KLBF (Kalbe Farma Tbk)	Rp 2.442.945.312.378	Rp 2.008.316.536.066	Rp 434.628.776.312	Rp 15.226.009.210.657	6,56771E-14	0,15 1	9,91724E-15
102	2017	KRAH (PT Grand Kartech Tbk)	Rp (53.758.268.218)	Rp (8.089.711.813)	Rp (45.668.556.405)	Rp 598.711.565.464	1,67025E-12	0,15 1	2,52208E-13
103	2017	MBTO (Martina Berto Tbk)	Rp (24.690.826.118)	Rp (33.053.446.183)	Rp 8.362.620.065	Rp 709.959.168.088	1,40853E-12	0,15 1	2,12688E-13
104	2017	MERK (Merck Tbk)	Rp 144.677.294.000	Rp 195.831.865.000	Rp (51.154.571.000)	Rp 743.934.894.000	1,3442E-12	0,15 1	2,02975E-13
105	2017	MLBI (Multi Bintang Indonesia Tbk)	Rp 1.322.067.000.000	Rp 1.331.611.000.000	Rp (9.544.000.000)	Rp 2.275.038.000.000	4,39553E-13	0,15 1	6,63725E-14
106	2017	MYOR (Mayora Indah Tbk)	Rp 1.630.953.830.893	Rp 1.275.530.669.068	Rp 355.423.161.825	Rp 12.922.421.859.142	7,73849E-14	0,15 1	1,16851E-14
107	2017	RMBA (Bentoel International Investama Tbk)	Rp (480.063.000.000)	Rp 6.706.000.000	Rp (486.769.000.000)	Rp 13.470.943.000.000	7,42339E-14	0,15 1	1,12093E-14
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	Rp 135.364.021.139	Rp 370.617.213.073	Rp (235.253.191.934)	Rp 2.919.640.858.718	3,42508E-13	0,15 1	5,17187E-14
109	2017	SCCO (Supreme Cable Manufacturing Corporation)	Rp 269.730.298.809	Rp (70.250.625.762)	Rp 339.980.924.571	Rp 2.449.935.491.586	4,08174E-13	0,15 1	6,16343E-14
110	2017	SIDO (Sidomulyo selaras Tbk)	Rp 533.799.000.000	Rp 640.695.000.000	Rp (106.896.000.000)	Rp 2.987.614.000.000	3,34715E-13	0,15 1	5,0542E-14

11 1	2017	SIPD (Sierad Produce Tbk)	Rp (146.032.000.000)	Rp (54.375.000.000)	Rp (91.657.000.000)	Rp 2.567.211.000.000	3,89528E-13	0,15 1	5,88187E-14
11 2	2017	SMSM (Selamat Sempurna Tbk)	Rp 555.388.000.000	Rp 446.032.000.000	Rp 109.356.000.000	Rp 2.254.740.000.000	4,4351E-13	0,15 1	6,697E-14
11 3	2017	SPMA (Suparma Tbk)	Rp 92.280.117.234	Rp 131.771.691.225	Rp (39.491.573.991)	Rp 2.158.852.415.950	4,63209E-13	0,15 1	6,99446E-14
11 4	2017	SRSN (Indo Acidatama Tbk)	Rp 17.698.567.000	Rp 85.865.101.000	Rp (68.166.534.000)	Rp 717.149.704.000	1,39441E-12	0,15 1	2,10556E-13
11 5	2017	STAR (Star Petrocohem Tbk)	Rp 594.726.798	Rp 78.783.737.756	Rp (78.189.010.958)	Rp 690.187.353.961	1,44888E-12	0,15 1	2,18781E-13
11 6	2017	TCID (Mandom Indonesia Tbk)	Rp 179.126.382.068	Rp 363.708.428.317	Rp (184.582.046.249)	Rp 2.185.101.038.101	4,57645E-13	0,15 1	6,91044E-14
11 7	2017	TOTO (Surya Toto Indonesia Tbk)	Rp 278.935.804.544	Rp 421.340.061.708	Rp (142.404.257.164)	Rp 2.581.440.938.262	3,87381E-13	0,15 1	5,84945E-14
11 8	2017	TRIS (Trisula International Tbk)	Rp 14.198.889.550	Rp 87.525.169.426	Rp (73.326.279.876)	Rp 639.701.164.511	1,56323E-12	0,15 1	2,36048E-13
11 9	2017	UNVR (Unilever Indonesia Tbk)	Rp 7.004.562.000.000	Rp 7.059.862.000.000	Rp (55.300.000.000)	Rp 16.745.695.000.000	5,97168E-14	0,15 1	9,01724E-15
12 0	2017	WIIM (Wismilak Inti Makmur Tbk)	Rp 19.591.392.031	Rp 194.599.188.956	Rp (175.007.796.925)	Rp 1.353.634.132.275	7,38752E-13	0,15 1	1,11552E-13

NO	TAHUN	SAMPEL		PENDAPTN SBLM	PENDPTN T	PERUBAHAN PNDPTAN	Δ REV/TAit-1
			TACC/Tait			Δ REV	
1	2016	ADES (Akasha Wira International)	-0,130362632	Rp 669.725.000.000	Rp 887.663.000.000	Rp 217.938.000.000	0,333634404
2	2016	AKPI (Argha Karya Prima Ind Tbk)	-0,115230889	Rp 2.017.466.511.000	Rp 2.047.218.639.000	Rp 29.752.128.000	0,010319338
3	2016	ALKA (Alakasa Industrindo Tbk)	-0,083245286	Rp 749.146.492.000	Rp 1.151.605.756.000	Rp 402.459.264.000	2,782712455
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	-0,068122157	Rp 3.333.329.653.540	Rp 2.461.800.368.336	Rp (871.529.285.204)	-0,398133541
5	2016	AMFG (Asahimas Flat Glass Tbk)	-0,017000779	Rp 3.665.989.000.000	Rp 3.724.075.000.000	Rp 58.086.000.000	0,013602403
6	2016	APLI (Asiaplas Industries Tbk)	-0,079631503	Rp 260.667.211.707	Rp 319.727.703.679	Rp 59.060.491.972	0,191369379
7	2016	ARNA (Arwana Citramulia Tbk)	-0,002965135	Rp 1.291.926.384.471	Rp 1.511.978.367.218	Rp 220.051.982.747	0,153798672
8	2016	ASII (Astra International Tbk)	-0,00450221	Rp 184.196.000.000.000	Rp 181.084.000.000.000	Rp (3.112.000.000.000)	-0,012679528
9	2016	AUTO (Astra Otoprarts Tbk)	-0,040166231	Rp 11.723.787.000.000	Rp 12.806.867.000.000	Rp 1.083.080.000.000	0,075533279
10	2016	BAJA (aranacentral Bajatama Tbk)	0,000167524	Rp 1.251.193.634.272	Rp 978.840.639.564	Rp (272.352.994.708)	-0,28708545
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	0,003082253	Rp 222.363.830.677	Rp 172.109.865.924	Rp (50.253.964.753)	-0,504768733
12	2016	BRNA (Berlina Tbk)	-0,042587229	Rp 1.278.353.442.000	Rp 1.364.849.405	Rp (1.276.988.592.595)	-0,701340002
13	2016	BTON (Betonjaya Mannggal Tbk)	-0,02283102	Rp 67.679.530.150	Rp 62.760.109.860	Rp (4.919.420.290)	-0,026865013
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	-0,076277889	Rp 2.378.805.000.000	Rp 2.467.553.000.000	Rp 88.748.000.000	0,027173692
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	0,049541256	Rp 3.485.733.830.354	Rp 4.115.541.761.173	Rp 629.807.930.819	0,423877252
16	2016	CINT (PT Chitose Internasional Tbk)	-0,050003919	Rp 315.229.890.328	Rp 327.426.146.630	Rp 12.196.256.302	0,031860025
17	2016	CPIN (Charoen Pokphand Indonesia Tbk)	-0,077527859	Rp 29.920.628.000.000	Rp 38.256.857.000.000	Rp 8.336.229.000.000	0,334564518
18	2016	DLTA (Delta Djakarta Tbk)	-0,005145069	Rp 699.506.819.000	Rp 774.968.268.000	Rp 75.461.449.000	0,072676352

19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	-0,015004652	Rp 118.475.319.120	Rp 115.940.711.050	Rp (2.534.608.070)	-0,009234113
20	2016	DVLA (Darya Varia Laboratoria Tbk)	-0,025715831	Rp 1.306.098.136.000	Rp 1.451.356.680.000	Rp 145.258.544.000	0,10554446
21	2016	EKAD (Ekadharma International Tbk)	0,015898059	Rp 531.537.606.573	Rp 568.638.832.579	Rp 37.101.226.006	0,095206636
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	-0,046942172	Rp 913.792.626.540	Rp 757.282.528.180	Rp (156.510.098.360)	-0,132194932
23	2016	GGRM (Gudang Garam Tbk)	-0,004172369	Rp 70.365.573.000.000	Rp 76.274.147.000.000	Rp 5.908.574.000.000	0,093040478
24	2016	HMSP (HM Sampoerna Tbk)	-0,0345784	Rp 89.069.306.000.000	Rp 95.466.657.000.000	Rp 6.397.351.000.000	0,168303845
25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	-0,035905143	Rp 31.741.094.000.000	Rp 34.466.069.000.000	Rp 2.724.975.000.000	0,10259454
26	2016	IGAR (Champion Pasific Indonesia Tbk)	0,014629757	Rp 677.331.846.043	Rp 792.794.834.768	Rp 115.462.988.725	0,300734957
27	2016	IMAS (Indomobil Sukses Internasional Tbk)	-0,017364256	Rp 18.099.979.783.215	Rp 15.049.532.331.662	Rp (3.050.447.451.553)	-0,122700319
28	2016	INAF (Indofarma (Persero) Tbk)	0,195992349	Rp 1.621.898.667.657	Rp 1.674.702.722.328	Rp 52.804.054.671	0,034429002
29	2016	INAI (Indal Aluminium Industry Tbk)	0,139307207	Rp 1.384.675.922.166	Rp 1.284.510.320.664	Rp (100.165.601.502)	-0,075297802
30	2016	INCI (Intanwijaya Internasional Tbk)	0,107809911	Rp 136.668.408.270	Rp 176.067.561.639	Rp 39.399.153.369	0,232380227
31	2016	INDF (Indofood Sukses Makmur Tbk)	-0,020784768	Rp 64.061.947.000.000	Rp 66.750.317.000.000	Rp 2.688.370.000.000	0,029275023
32	2016	INDS (Indospring Tbk)	-0,056336709	Rp 1.659.505.639.261	Rp 1.637.036.790.119	Rp (22.468.849.142)	-0,00879776
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	0,011730291	Rp 17.798.055.000.000	Rp 15.361.894.000.000	Rp (2.436.161.000.000)	-0,088144195
34	2016	JECC (Jembo Cable Company Tbk)	-0,038240276	Rp 1.663.335.876.000	Rp 2.037.784.842.000	Rp 374.448.966.000	0,275641418
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	-0,033916965	Rp 25.022.913.000.000	Rp 27.063.310.000.000	Rp 2.040.397.000.000	0,118907954
36	2016	KBLM (Kabelindo Murni Tbk)	-0,01833554	Rp 967.710.339.797	Rp 987.409.109.474	Rp 19.698.769.677	0,030102689
37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	-0,132066721	Rp 241.207.422.568	Rp 161.367.353.686	Rp (79.840.068.882)	-0,054837803
38	2016	KDSI (Kedawung Setia Industrial Tbk)	-0,032630484	Rp 1.713.946.192.967	Rp 1.995.337.146.834	Rp 281.390.953.867	0,239055702

39	2016	KIAS (Keramika Indonesia Assosiasi Tbk)	-0,133286303	Rp 800.392.000.000	Rp 863.715.000.000	Rp 63.323.000.000	0,030388671
40	2016	KINO (PT Kino Indonesia Tbk)	0,060812433	Rp 3.603.847.602.517	Rp 3.493.028.761.680	Rp (110.818.840.837)	-0,03450973
41	2016	KLBF (Kalbe Farma Tbk)	0,032485493	Rp 266.148.059.414	Rp 135.186.107.287	Rp (130.961.952.127)	-0,009561767
42	2016	KRAH (PT Grand Kartech Tbk)	-0,072578108	Rp 283.205.794.372	Rp 312.547.508.818	Rp 29.341.714.446	0,054994649
43	2016	MBTO (Martina Berto Tbk)	0,006036997	Rp 694.782.752.351	Rp 685.443.920.925	Rp (9.338.831.426)	-0,014391802
44	2016	MERK (Merck Tbk)	-0,023873605	Rp 983.446.471.000	Rp 1.034.806.890.000	Rp 51.360.419.000	0,080044687
45	2016	MLBI (Multi Bintang Indonesia Tbk)	-0,126777076	Rp 2.696.318.000.000	Rp 3.263.311.000.000	Rp 566.993.000.000	0,269887041
46	2016	MYOR (Mayora Indah Tbk)	0,064302232	Rp 14.818.730.635.847	Rp 18.349.959.898.358	Rp 3.531.229.262.511	0,311321324
47	2016	RMBA (Bendoel International Investama Tbk)	-0,038056371	Rp 16.814.352.000.000	Rp 19.228.981.000.000	Rp 2.414.629.000.000	0,190618864
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	-0,049855478	Rp 2.174.501.712.899	Rp 2.521.920.968.213	Rp 347.419.255.314	0,128373137
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	-0,102604848	Rp 3.533.081.041.052	Rp 3.742.637.722.322	Rp 209.556.681.270	0,118183657
50	2016	SIDO (Sidomulyo selaras Tbk)	0,00564248	Rp 2.218.536.000.000	Rp 2.561.806.000.000	Rp 343.270.000.000	0,122766943
51	2016	SIPD (Sierad Produce Tbk)	0,008090323	Rp 2.113.148.210.101	Rp 2.427.199.231.761	Rp 314.051.021.660	0,139778882
52	2016	SMSM (Selamat Sempurna Tbk)	-0,036327512	Rp 2.802.924.000.000	Rp 2.879.876.000.000	Rp 76.952.000.000	0,034661377
53	2016	SPMA (Suparma Tbk)	-0,084810428	Rp 1.621.516.334.166	Rp 1.932.435.078.255	Rp 310.918.744.089	0,142266673
54	2016	SRSN (Indo Acidatama Tbk)	-0,180753389	Rp 531.573.325.000	Rp 500.539.668.000	Rp (31.033.657.000)	-0,0540587
55	2016	STAR (Star Petrocohem Tbk)	-0,049282783	Rp 258.967.329.940	Rp 129.480.611.941	Rp (129.486.717.999)	-0,177617376
56	2016	TCID (Mandom Indonesia Tbk)	-0,049053751	Rp 2.314.889.854.074	Rp 2.526.776.164.168	Rp 211.886.310.094	0,101765828
57	2016	TOTO (Surya Toto Indonesia Tbk)	-0,056255701	Rp 2.278.673.871.193	Rp 2.069.017.634.710	Rp (209.656.236.483)	-0,085940859
58	2016	TRIS (Trisula International Tbk)	-0,034821209	Rp 859.743.472.895	Rp 901.909.489.240	Rp 42.166.016.345	0,072978561

59	2016	UNVR (Unilever Indonesia Tbk)	-0,018661667	Rp 36.484.030.000.000	Rp 40.053.732.000.000	Rp 3.569.702.000.000	0,226936712
60	2016	WIIM (Wismilak Inti Makmur Tbk)	-0,022651044	Rp 1.839.419.574.956	Rp 1.685.795.530.617	Rp (153.624.044.339)	-0,114414269
61	2017	ADES (Akasha Wira International)	-0,063789368	Rp 887.663.000.000	Rp 814.490.000.000	Rp (73.173.000.000)	-0,095342022
62	2017	AKPI (Argha Karya Prima Ind Tbk)	-0,050572923	Rp 2.047.218.639.000	Rp 2.064.857.643.000	Rp 17.639.004.000	0,006742973
63	2017	ALKA (Alakasa Industrindo Tbk)	0,139691341	Rp 1.151.605.756.000	Rp 1.932.783.905.000	Rp 781.178.149.000	5,717938047
64	2017	ALMI (Alumindo Light Metal Industry Tbk)	0,177338298	Rp 2.461.800.368.336	Rp 3.484.905.171.484	Rp 1.023.104.803.148	0,475192897
65	2017	AMFG (Asahimas Flat Glass Tbk)	-0,055067222	Rp 3.724.075.000.000	Rp 3.885.791.000.000	Rp 161.716.000.000	0,02937679
66	2017	APLI (Asiaplas Industries Tbk)	-0,055873653	Rp 347.205.836.259	Rp 382.238.397.027	Rp 35.032.560.768	0,091658865
67	2017	ARNA (Arwana Citramulia Tbk)	-0,079972774	Rp 527.662.461.156	Rp 1.732.985.361.870	Rp 1.205.322.900.714	0,781045989
68	2017	ASII (Astra International Tbk)	-0,000458269	Rp 181.084.000.000.000	Rp 206.057.000.000.000	Rp 24.973.000.000.000	0,095369575
69	2017	AUTO (Astra Otoparts Tbk)	0,010508426	Rp 12.806.867.000.000	Rp 13.549.857.000.000	Rp 742.990.000.000	0,05084698
70	2017	BAJA (aranacentral Bajatama Tbk)	-0,076792985	Rp 978.840.639.564	Rp 1.218.317.826.843	Rp 239.477.187.279	0,243711192
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	0,066555691	Rp 172.109.865.924	Rp 153.713.878.373	Rp (18.395.987.551)	-0,199866719
72	2017	BRNA (Berlina Tbk)	-0,089687792	Rp 1.364.849.405.000	Rp 1.310.440.496.000	Rp (54.408.909.000)	-0,026049212
73	2017	BTON (Betonjaya Mannggal Tbk)	0,030262191	Rp 62.760.109.860	Rp 88.010.862.980	Rp 25.250.753.120	0,142425763
74	2017	BUDI (PT Budi Starch & Sweetener Tbk)	-0,008047597	Rp 2.467.553.000.000	Rp 2.510.578.000.000	Rp 43.025.000.000	0,01467525
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	-0,071130905	Rp 4.115.541.761.173	Rp 4.257.738.486.908	Rp 142.196.725.735	0,099719706
76	2017	CINT (PT Chitose Internasional Tbk)	-0,008944486	Rp 327.426.146.630	Rp 373.955.852.243	Rp 46.529.705.613	0,116517501
77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	0,036038927	Rp 38.256.857.000.000	Rp 49.367.386.000.000	Rp 11.110.529.000.000	0,459018044
78	2017	DLTA (Delta Jakarta Tbk)	-0,054944311	Rp 774.968.268.000	Rp 777.308.328.000	Rp 2.340.060.000	0,001953637
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	0,033625499	Rp 115.940.711.050	Rp 111.294.849.755	Rp (4.645.861.295)	-0,01568861

80	2017	DVLA (Darya Varia Laboratoria Tbk)	-0,04472407	Rp 1.451.356.680.000	Rp 1.575.647.308.000	Rp 124.290.628.000	0,081163265
81	2017	EKAD (Ekadharna International Tbk)	0,035002828	Rp 568.638.832.579	Rp 643.591.823.505	Rp 74.952.990.926	0,106693338
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	-0,016756514	Rp 757.282.528.180	Rp 1.228.528.694.746	Rp 471.246.166.566	0,374715703
83	2017	GGRM (Gudang Garam Tbk)	-0,007136145	Rp 76.274.147.000.000	Rp 83.305.925.000.000	Rp 7.031.778.000.000	0,111701278
84	2017	HMSP (HM Sampoerna Tbk)	-0,063653039	Rp 95.466.657.000.000	Rp 99.091.484.000.000	Rp 3.624.827.000.000	0,08527344
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	0,185409579	Rp 34.375.236.000.000	Rp 35.606.593.000.000	Rp 1.231.357.000.000	0,042604637
86	2017	IGAR (Champion Pasific Indonesia Tbk)	-0,035778394	Rp 792.794.834.768	Rp 761.926.952.217	Rp (30.867.882.551)	-0,070239576
87	2017	IMAS (Indomobil Sukses Internasional Tbk)	0,020961592	Rp 15.049.532.331.662	Rp 15.359.437.288.255	Rp 309.904.956.593	0,012089916
88	2017	INAF (Indofarma (Persero) Tbk)	-0,140029344	Rp 1.674.702.722.328	Rp 1.632.317.499.096	Rp (42.385.223.232)	-0,030677621
89	2017	INAI (Indal Aluminium Industry Tbk)	-0,009494399	Rp 1.284.510.320.664	Rp 980.285.748.450	Rp (304.224.572.214)	-0,227197317
90	2017	INCI (Intanwijaya Internasional Tbk)	0,015023516	Rp 176.067.561.639	Rp 269.706.737.385	Rp 93.639.175.746	0,347646911
91	2017	INDF (Indofood Sukses Makmur Tbk)	-0,016583487	Rp 66.659.484.000.000	Rp 70.186.618.000.000	Rp 3.527.134.000.000	0,04292248
92	2017	INDS (Indospring Tbk)	-0,083403237	Rp 1.637.036.790.119	Rp 1.967.982.902.772	Rp 330.946.112.653	0,133592938
93	2017	INTP (Indocement Tunggul Prakarsa Tbk)	-0,030579412	Rp 15.361.894.000.000	Rp 14.431.211.000.000	Rp (930.683.000.000)	-0,030867831
94	2017	JECC (Jembo Cable Company Tbk)	-0,001633788	Rp 2.037.784.842.000	Rp 2.184.518.893.000	Rp 146.734.051.000	0,092447753
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	0,017513248	Rp 27.063.310.000.000	Rp 29.602.688.000.000	Rp 2.539.378.000.000	0,13190871
96	2017	KBLM (Kabelindo Murni Tbk)	0,077673284	Rp 987.409.109.474	Rp 1.215.476.677.995	Rp 228.067.568.521	0,356862227
97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	-0,116736782	Rp 161.367.353.686	Rp 144.027.720.203	Rp (17.339.633.483)	-0,01372103
98	2017	KDSI (Kedawung Setia Industrial Tbk)	0,114006762	Rp 1.995.337.146.834	Rp 2.245.519.457.754	Rp 250.182.310.920	0,219021465
99	2017	KIAS (Keramik Indonesia Assosiasi Tbk)	-0,040561449	Rp 863.714.584.966	Rp 810.064.124.425	Rp (53.650.460.541)	-0,028849453
100	2017	KINO (PT Kino Indonesia Tbk)	-0,036286284	Rp 3.493.028.761.680	Rp 3.160.637.269.263	Rp (332.391.492.417)	-0,101199892

101	2017	KLBF (Kalbe Farma Tbk)	0,028545154	Rp 19.374.230.957.505	Rp 20.182.120.166.616	Rp 807.889.209.111	0,053059814
102	2017	KRAH (PT Grand Kartech Tbk)	-0,076278059	Rp 312.547.508.818	Rp 263.264.762.260	Rp (49.282.746.558)	-0,082314673
103	2017	MBTO (Martina Berto Tbk)	0,011779016	Rp 685.443.920.925	Rp 731.577.343.628	Rp 46.133.422.703	0,064980389
104	2017	MERK (Merck Tbk)	-0,068762161	Rp 1.034.806.890.000	Rp 1.156.648.155.000	Rp 121.841.265.000	0,163779473
105	2017	MLBI (Multi Bintang Indonesia Tbk)	-0,004195095	Rp 3.263.311.000.000	Rp 3.389.736.000.000	Rp 126.425.000.000	0,0555705
106	2017	MYOR (Mayora Indah Tbk)	0,027504377	Rp 18.349.959.898.358	Rp 20.816.946.473	Rp (18.329.142.951.885)	-1,418398436
107	2017	RMBA (Bentoel International Investama Tbk)	-0,036134738	Rp 19.228.981.000.000	Rp 20.258.870.000.000	Rp 1.029.889.000.000	0,076452628
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	-0,080576072	Rp 2.521.920.968.213	Rp 2.491.100.179.560	Rp (30.820.788.653)	-0,010556363
109	2017	SCCO (Supreme Cable Manufacturing Corporation)	0,138771378	Rp 3.378.572.000.577	Rp 4.440.404.595.541	Rp 1.061.832.594.964	0,433412471
110	2017	SIDO (Sidomulyo selaras Tbk)	-0,035779723	Rp 2.561.806.000.000	Rp 2.573.840.000.000	Rp 12.034.000.000	0,004027963
111	2017	SIPD (Sierad Produce Tbk)	-0,035702948	Rp 2.427.199.000.000	Rp 2.449.961.000.000	Rp 22.762.000.000	0,008866431
112	2017	SMSM (Selamat Sempurna Tbk)	0,048500492	Rp 2.879.876.000.000	Rp 3.339.964.000.000	Rp 460.088.000.000	0,204053682
113	2017	SPMA (Suparma Tbk)	-0,018292855	Rp 1.932.435.078.255	Rp 2.093.137.904.266	Rp 160.702.826.011	0,074439005
114	2017	SRSN (Indo Acidatama Tbk)	-0,095052028	Rp 500.539.668.000	Rp 521.481.727.000	Rp 20.942.059.000	0,029201796
115	2017	STAR (Star Petrocohem Tbk)	-0,113286647	Rp 129.480.611.941	Rp 114.496.159.735	Rp (14.984.452.206)	-0,021710702
116	2017	TCID (Mandom Indonesia Tbk)	-0,084473003	Rp 2.526.776.164.168	Rp 2.706.394.847.919	Rp 179.618.683.751	0,082201546
117	2017	TOTO (Surya Toto Indonesia Tbk)	-0,055164639	Rp 2.069.017.634.710	Rp 2.171.861.931.164	Rp 102.844.296.454	0,03983988
118	2017	TRIS (Trisula International Tbk)	-0,114625835	Rp 901.909.489.240	Rp 773.806.956.330	Rp (128.102.532.910)	-0,200253712
119	2017	UNVR (Unilever Indonesia Tbk)	-0,003302341	Rp 40.053.732.000.000	Rp 41.204.510.000.000	Rp 1.150.778.000.000	0,068720826
120	2017	WIIM (Wismilak Inti Makmur Tbk)	-0,12928737	Rp 1.685.795.530.617	Rp 1.476.427.090.781	Rp (209.368.439.836)	-0,154671366

NO	TAHUN	SAMPSEL	PIUTANG SBLM	PIUTANG SKRG	PERUBHN PIUT	Δ REC/Tait-1			A1	Aktiva tetap			A2
					Δ REC		Δ REV/TAit-1 - Δ REC/Tait-1	α 1	α 1 (Δ REV/TAit-1 - Δ REC/Tait-1)	PPEit	PPEit/TAit-1	α 2	α 2(PPEit/TAit-1)
1	2016	ADES (Akasha Wira International)	Rp 126.954.000.000	Rp 154.057.000.000	Rp 27.103.000.000	0,0414911 27	0,292143 277	0,1 49	0,043529 348	Rp 629.861.000.000	0,96423 4321	-0,155	-0,14945632
2	2016	AKPI (Argha Karya Prima Ind Tbk)	Rp 468.540.886	Rp 711.917.336.000	Rp 711.448.795.114	0,2467615 25	- 0,236442 187	0,1 49	- 0,035229 886	Rp 1.622.384.162.000	0,56271 3708	-0,155	-0,087220625
3	2016	ALKA (Alakasa Industrindo Tbk)	Rp 33.253.852.000	Rp 19.116.990.000	Rp (14.136.862.000)	- 0,0977460 96	2,880458 552	0,1 49	0,429188 324	Rp 35.820.664.000	0,24767 3782	-0,155	-0,038389436
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	Rp 145.086.388.805	Rp 134.537.001.047	Rp (10.549.387.758)	- 0,0048191 9	- 0,393314 351	0,1 49	- 0,058603 838	Rp 1.474.588.441.123	0,67362 4085	-0,155	-0,104411733
5	2016	AMFG (Asahimas Flat Glass Tbk)	Rp 404.928.000.000	Rp 385.265.000.000	Rp (19.663.000.000)	- 0,0046046 21	0,018207 024	0,1 49	0,002712 847	Rp 3.520.207.000.000	0,82435 1359	-0,155	-0,127774461
6	2016	APLI (Asiaplas Industries Tbk)	Rp 33.735.103.522	Rp 38.577.151.928	Rp 4.842.048.406	0,0156893 34	0,175680 045	0,1 49	0,026176 327	Rp 231.786.730.367	0,75104 1538	-0,155	-0,116411438
7	2016	ARNA (Arwana Citramulia Tbk)	Rp 413.926.177.287	Rp 446.237.311.710	Rp 32.311.134.423	0,0225828 89	0,131215 782	0,1 49	0,019551 152	Rp 858.698.468.313	0,60016 1299	-0,155	-0,093025001

8	2016	ASII (Astra International Tbk)	Rp 53.005.000.000.000	Rp 56.126.000.000.000	Rp 3.121.000.000.000	0,012716198	- 0,025395726	0,1 49	- 0,003783963	Rp 47.127.000.000.000	0,192014179	-0,155	-0,029762198
9	2016	AUTO (Astra Otoparts Tbk)	Rp 1.686.745.000.000	Rp 1.813.229.000.000	Rp 126.484.000.000	0,00882091	0,066712369	0,1 49	0,009940143	Rp 6.026.571.000.000	0,420289056	-0,155	-0,065144804
10	2016	BAJA (aranacentral Bajatama Tbk)	Rp 284.098.300.607	Rp 242.634.497.108	Rp (41.463.803.499)	- 0,043706715	- 0,243378735	0,1 49	- 0,036263432	Rp 539.559.383.643	0,568745898	-0,155	-0,088155614
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 16.100.398.616	Rp 19.704.026.401	Rp 3.603.627.785	0,036196122	- 0,540964855	0,1 49	- 0,080603763	Rp 141.397.330.492	1,420245182	-0,155	-0,220138003
12	2016	BRNA (Berlina Tbk)	Rp 244.365.819.000	Rp 302.724.097.000	Rp 58.358.278.000	0,032051183	- 0,733391185	0,1 49	- 0,109275287	Rp 1.475.061.852.000	0,810124608	-0,155	-0,125569314
13	2016	BTON (Betonjaya Mannggal Tbk)	Rp 8.422.549.863	Rp 7.364.106.377	Rp (1.058.443.486)	- 0,005780173	- 0,02108484	0,1 49	- 0,003141641	Rp 11.883.973.967	0,064898524	-0,155	-0,010059271
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 922.862.000.000	Rp 347.280.000.000	Rp (575.582.000.000)	- 0,176237074	0,203410766	0,1 49	0,030308204	Rp 2.282.343.000.000	0,698829101	-0,155	-0,108318511
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 269.818.792.552	Rp 282.397.649.805	Rp 12.578.857.253	0,008465901	0,415411351	0,1 49	0,061896291	Rp 415.257.901.332	0,279479456	-0,155	-0,043319316
16	2016	CINT (PT Chitose Internasional Tbk)	Rp 51.557.502.216	Rp 47.502.547.165	Rp (4.054.955.051)	- 0,010592674	0,042452699	0,1 49	0,006325452	Rp 215.416.954.085	0,562729197	-0,155	-0,087223026
17	2016	CPIN (Charoen Pokphand Indonesia	Rp 3.339.849.0	Rp 2.837.396.000.000	Rp (502.453.000.000)	- 0,0201653	0,354729864	0,1 49	0,05285475	Rp 11.233.847.00	0,450856929	-0,155	-0,069882824

		Tbk)	00.000)	46				0.000			
18	2016	DLTA (Delta Djakarta Tbk)	Rp 181.290.870 .000	Rp 180.610.661.000	Rp (680.209.000)	- 0,0006551 04	0,073331 456	0,1 49	0,010926 387	Rp 457.801.441.0 00	0,44090 5112	-0,155	-0,068340292
19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 16.210.535. 264	Rp 12.653.123.918	Rp (3.557.411.346)	- 0,0129604 02	0,003726 289	0,1 49	0,000555 217	Rp 11.927.709.71 9	0,04345 5168	-0,155	-0,006735551
20	2016	DVLA (Darya Varia Laboratoria Tbk)	Rp 398.510.527 .000	Rp 461.789.437.000	Rp 63.278.910.000	0,0459782 83	0,059566 178	0,1 49	0,008875 36	Rp 404.599.316.0 00	0,29398 0756	-0,155	-0,045567017
21	2016	EKAD (Ekadharna International Tbk)	Rp 71.149.741. 875	Rp 81.873.631.472	Rp 10.723.889.597	0,0275189 14	0,067687 722	0,1 49	0,010085 471	Rp 425.111.494.5 42	1,09089 213	-0,155	-0,16908828
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	Rp 118.761.763 .283	Rp 89.760.134.220	Rp (29.001.629.063)	- 0,0244959 81	- 0,107698 951	0,1 49	- 0,016047 144	Rp 1.248.144.350 .353	1,05423 4575	-0,155	-0,163406359
23	2016	GGRM (Gudang Garam Tbk)	Rp 1.568.098.0 00.000	Rp 2.089.949.000.000	Rp 521.851.000.000	0,0082174 25	0,084823 053	0,1 49	0,012638 635	Rp 20.498.950.00 0.000	0,32279 0594	-0,155	-0,050032542
24	2016	HMSP (HM Sampoerna Tbk)	Rp 4.726.827.0 00.000	Rp 4.996.420.000.000	Rp 269.593.000.000	0,0070925 51	0,161211 294	0,1 49	0,024020 483	Rp 6.895.483.000 .000	0,18140 8883	-0,155	-0,028118377
25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 3.363.696.0 00.000	Rp 3.893.925.000.000	Rp 530.229.000.000	0,0199629 72	0,082631 568	0,1 49	0,012312 104	Rp 7.114.288.000 .000	0,26785 0936	-0,155	-0,041516895
26	2016	IGAR (Champion Pasific Indonesia Tbk)	Rp 125.800.093 .277	Rp 137.238.242.434	Rp 11.438.149.157	0,0297918 09	0,270943 148	0,1 49	0,040370 529	Rp 70.591.030.56 8	0,18386 1433	-0,155	-0,028498522

27	2016	IMAS (Indomobil Sukses Internasional Tbk)	Rp 7.377.760.646.531	Rp 7.653.620.871.778	Rp 275.860.225.247	0,011096122	- 0,133796441	0,149	- 0,01993567	Rp 6.799.253.226.605	0,273491201	-0,155	-0,042391136
28	2016	INAF (Indofarma (Persero) Tbk)	Rp 209.889.781.499	Rp 229.203.407.629	Rp 19.313.626.130	0,012592761	0,02183624	0,149	0,0032536	Rp 425.706.696.909	0,277566877	-0,155	-0,043022866
29	2016	INAI (Indal Aluminium Industry Tbk)	Rp 473.416.829.312	Rp 546.065.925.565	Rp 72.649.096.253	0,054612733	- 0,129910536	0,149	- 0,01935667	Rp 454.750.646.038	0,341851132	-0,155	-0,052986925
30	2016	INCI (Intanwijaya Internasional Tbk)	Rp 26.479.845.035	Rp 46.839.705.065	Rp 20.359.860.030	0,120084532	0,112295695	0,149	0,016732059	Rp 128.538.899.975	0,758135548	-0,155	-0,11751101
31	2016	INDF (Indofood Sukses Makmur Tbk)	Rp 5.116.610.000.000	Rp 5.204.517.000.000	Rp 87.907.000.000	0,000957264	0,028317759	0,149	0,004219346	Rp 25.701.913.000.000	0,279881149	-0,155	-0,043381578
32	2016	INDS (Indospring Tbk)	Rp 311.412.184.688	Rp 306.390.894.300	Rp (5.021.290.388)	- 0,001966105	- 0,006831656	0,149	- 0,001017917	Rp 1.484.542.222.106	0,581277946	-0,155	-0,090098082
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 2.534.690.000.000	Rp 2.605.323.000.000	Rp 70.633.000.000	0,002555615	- 0,09069981	0,149	- 0,013514272	Rp 14.643.695.000.000	0,529832269	-0,155	-0,082124002
34	2016	JECC (Jembo Cable Company Tbk)	Rp 469.089.278.000	Rp 134.744.992.000	Rp (334.344.286.000)	- 0,246119342	0,52176076	0,149	0,077742353	Rp 408.722.055.000	0,300870712	-0,155	-0,04663496
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 7.138.271.000.000	Rp 6.818.705.000.000	Rp (319.566.000.000)	- 0,018623307	0,137531261	0,149	0,020492158	Rp 9.025.064.000.000	0,525952498	-0,155	-0,081522637
36	2016	KBLM (Kabelindo Murni Tbk)	Rp 189.980.396	Rp 130.998.556.756	Rp (58.981.839.717)	- 0,0901331	0,120235829	0,149	0,017915139	Rp 244.138.597.4	0,373080572	-0,155	-0,057827489

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37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 104.375.851.445	Rp 67.273.273.735	Rp (37.102.577.710)	- 0,025483744	- 0,029354059	0,149	- 0,004373755	Rp 1.102.560.689.720	0,757289001	-0,155	-0,117379795
38	2016	KDSI (Kedawung Setia Industrial Tbk)	Rp 332.001.596.747	Rp 381.851.435.581	Rp 49.849.838.834	0,042349934	0,196705769	0,149	0,02930916	Rp 387.738.747.365	0,329403477	-0,155	-0,051057539
39	2016	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp 387.881.000.000	Rp 375.932.000.000	Rp (11.949.000.000)	- 0,005734318	0,036122989	0,149	0,005382325	Rp 2.420.930.000.000	1,161802886	-0,155	-0,180079447
40	2016	KINO (PT Kino Indonesia Tbk)	Rp 932.005.173.413	Rp 921.007.399.047	Rp (10.997.774.366)	- 0,003424781	- 0,031084949	0,149	- 0,004631657	Rp 1.222.356.238.771	0,380649927	-0,155	-0,059000739
41	2016	KLBF (Kalbe Farma Tbk)	Rp 2.434.081.759.027	Rp 2.725.807.581.377	Rp 291.725.822.350	0,021299426	- 0,030861193	0,149	- 0,004598318	Rp 4.555.756.101.580	0,332623925	-0,155	-0,051556708
42	2016	KRAH (PT Grand Kartech Tbk)	Rp 81.097.061.393	Rp 78.622.063.563	Rp (2.474.997.830)	- 0,004638844	0,059633493	0,149	0,00888539	Rp 157.140.120.337	0,294524908	-0,155	-0,045651361
43	2016	MBTO (Martina Berto Tbk)	Rp 340.982.134.778	Rp 351.836.901.755	Rp 10.854.766.977	0,016727966	- 0,031119769	0,149	- 0,004636846	Rp 296.034.357.169	0,456209957	-0,155	-0,070712543
44	2016	MERK (Merck Tbk)	Rp 171.588.194.000	Rp 153.431.424.000	Rp (18.156.770.000)	- 0,02829714	0,108341828	0,149	0,016142932	Rp 129.991.953.000	0,202591129	-0,155	-0,031401625
45	2016	MLBI (Multi Bintang Indonesia Tbk)	Rp 209.771.000.000	Rp 289.580.000.000	Rp 79.809.000.000	0,037988855	0,231898186	0,149	0,03455283	Rp 1.278.015.000.000	0,608331473	-0,155	-0,094291378

46	2016	MYOR (Mayora Indah Tbk)	Rp 3.379.244.630.889	Rp 4.364.284.552.253	Rp 985.039.921.364	0,0868433 93	0,224477 93	0,1 49	0,033447 212	Rp 7.118.373.594.143	0,62757 2249	-0,155	-0,097273699
47	2016	RMBA (Bendoel International Investama Tbk)	Rp 658.867.000.000	Rp 1.187.053.000.000	Rp 528.186.000.000	0,0416967 64	0,148922 1	0,1 49	0,022189 393	Rp 5.621.239.000.000	0,44375 9348	-0,155	-0,068782699
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	Rp 250.544.417.433	Rp 283.953.532.541	Rp 33.409.115.108	0,0123448 34	0,116028 303	0,1 49	0,017288 217	Rp 1.842.722.492.525	0,68089 5096	-0,155	-0,10553874
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 713.943.028.489	Rp 591.604.890.371	Rp (122.338.138.118)	- 0,0689950 25	0,187178 683	0,1 49	0,027889 624	Rp 742.464.421.682	0,41872 7573	-0,155	-0,064902774
50	2016	SIDO (Sidomulyo selaras Tbk)	Rp 347.730.000.000	Rp 387.218.000.000	Rp 39.488.000.000	0,0141224 72	0,108644 471	0,1 49	0,016188 026	Rp 1.051.227.000.000	0,37596 0396	-0,155	-0,058273861
51	2016	SIPD (Sierad Produce Tbk)	Rp 251.852.212.190	Rp 283.660.525.394	Rp 31.808.313.204	0,0141573 51	0,125621 531	0,1 49	0,018717 608	Rp 1.796.837.411.795	0,79974 2421	-0,155	-0,123960075
52	2016	SMSM (Selamat Sempurna Tbk)	Rp 605.105.000.000	Rp 732.160.000.000	Rp 127.055.000.000	0,0572291 98	- 0,022567 821	0,1 49	- 0,003362 605	Rp 658.258.000.000	0,29649 8188	-0,155	-0,045957219
53	2016	SPMA (Suparma Tbk)	Rp 154.527.265.068	Rp 108.132.846.039	Rp (46.394.419.029)	- 0,0212286 32	0,163495 305	0,1 49	0,024360 8	Rp 2.580.205.590.297	1,18062 1213	-0,155	-0,182996288
54	2016	SRSN (Indo Acidatama Tbk)	Rp 117.335.496.000	Rp 118.463.589.000	Rp 1.128.093.000	0,0019650 68	- 0,056023 768	0,1 49	- 0,008347 541	Rp 220.066.270.000	0,38334 1751	-0,155	-0,059417971
55	2016	STAR (Star Petrocohem Tbk)	Rp 203.878.666	Rp 137.329.084.448	Rp (66.549.581.933)	- 0,0912862	- 0,086331	0,1 49	- 0,012863	Rp 486.390.741.3	0,66718 3853	-0,155	-0,103413497

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56	2016	TCID (Mandom Indonesia Tbk)	Rp 487.907.805 .966	Rp 357.431.045.459	Rp (130.476.760.507)	- 0,0626660 38	0,164431 866	0,1 49	0,024500 348	Rp 1.658.350.554 .343	0,79648 0988	-0,155	-0,123454553
57	2016	TOTO (Surya Toto Indonesia Tbk)	Rp 545.590.081 .452	Rp 481.003.216.500	Rp (64.586.864.952)	- 0,0264750 08	- 0,059465 85	0,1 49	- 0,008860 412	Rp 881.751.585.6 77	0,36144 1614	-0,155	-0,05602345
58	2016	TRIS (Trisula International Tbk)	Rp 136.067.514 .028	Rp 141.677.779.230	Rp 5.610.265.202	0,0097099 3	0,063268 631	0,1 49	0,009427 026	Rp 257.631.986.4 50	0,44589 4902	-0,155	-0,06911371
59	2016	UNVR (Unilever Indonesia Tbk)	Rp 3.602.272.0 00.000	Rp 3.809.854.000.000	Rp 207.582.000.000	0,0131966 13	0,213740 099	0,1 49	0,031847 275	Rp 9.529.476.000 .000	0,60581 7503	-0,155	-0,093901713
60	2016	WIIM (Wismilak Inti Makmur Tbk)	Rp 63.576.888. 370	Rp 64.274.396.072	Rp 697.507.702	0,0005194 81	- 0,114933 751	0,1 49	- 0,017125 129	Rp 618.325.384.1 19	0,46050 8947	-0,155	-0,071378887
61	2017	ADES (Akasha Wira International)	Rp 154.057.000 .000	Rp 142.437.000.000	Rp (11.620.000.000)	- 0,0151404 79	- 0,080201 543	0,1 49	- 0,011950 03	Rp 208.000.000	0,00027 1017	-0,155	-4,20077E-05
62	2017	AKPI (Argha Karya Prima Ind Tbk)	Rp 359.156.199 .000	Rp 443.393.163.000	Rp 84.236.964.000	0,0322017 92	- 0,025458 82	0,1 49	- 0,003793 364	Rp 1.588.222.494 .000	0,60713 9766	-0,155	-0,094106664
63	2017	ALKA (Alakasa Industrindo Tbk)	Rp 19.116.990. 000	Rp 209.071.666.000	Rp 189.954.676.000	1,3903986 83	4,327539 365	0,1 49	0,644803 365	Rp 36.378.017.00 0	0,26627 3766	-0,155	-0,041272434
64	2017	ALMI (Alumindo Light Metal Industry Tbk)	Rp 133.727.001 .047	Rp 274.340.810.325	Rp 140.613.809.278	0,0653097 15	0,409883 182	0,1 49	0,061072 594	Rp 2.203.630.183 .767	1,02350 1609	-0,155	-0,158642749

65	2017	AMFG (Asahimas Flat Glass Tbk)	Rp 385.265.000.000	Rp 404.256.000.000	Rp 18.991.000.000	0,003449842	0,025926949	0,149	0,003863115	Rp 4.068.690.000.000	0,739104687	-0,155	-0,114561226
66	2017	APLI (Asiaplas Industries Tbk)	Rp 37.031.140.207	Rp 57.587.237.763	Rp 20.556.097.556	0,053782782	0,037876083	0,149	0,005643536	Rp 261.132.927.270	0,683225754	-0,155	-0,105899992
67	2017	ARNA (Arwana Citramulia Tbk)	Rp 463.045.386.250	Rp 527.662.461.156	Rp 64.617.074.906	0,04187169	0,739174299	0,149	0,110136971	Rp 833.704.877.050	0,540238512	-0,155	-0,083736969
68	2017	ASII (Astra International Tbk)	Rp 16.231.600.000.000	Rp 61.472.000.000.000	Rp 45.240.400.000.000	0,172768899	-0,077399324	0,149	-0,011532499	Rp 5.924.650.000.000	0,02262569	-0,155	-0,003506982
69	2017	AUTO (Astra Otoparts Tbk)	Rp 1.813.229.000.000	Rp 2.004.141.000.000	Rp 190.912.000.000	0,013065181	0,037781799	0,149	0,005629488	Rp 6.350.498.000.000	0,434600255	-0,155	-0,067363039
70	2017	BAJA (aranacentral Bajatama Tbk)	Rp 242.634.497.108	Rp 172.779.566.271	Rp (69.854.930.837)	-0,07108998	0,314801173	0,149	0,046905375	Rp 554.217.081.409	0,564015752	-0,155	-0,087422442
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 19.704.026.401	Rp 14.704.186.490	Rp (4.999.839.911)	-0,054321715	-0,145545004	0,149	-0,021686206	Rp 142.066.002.342	1,543503206	-0,155	-0,239242997
72	2017	BRNA (Berlina Tbk)	Rp 302.724.097.000	Rp 317.028.915.000	Rp 14.304.818.000	0,006848681	-0,032897893	0,149	-0,004901786	Rp 1.504.156.919.000	0,720141306	-0,155	-0,111621902
73	2017	BTON (Betonjaya Mannggal Tbk)	Rp 7.364.106.377	Rp 11.126.739.229	Rp 3.762.632.852	0,021222965	0,121202798	0,149	0,018059217	Rp 11.007.927.237	0,06208973	-0,155	-0,009623908
74	2017	BUDI (PT Budi Starch & Sweetener	Rp 347.280.000	Rp 465.038.000.000	Rp 117.758.000.000	0,040165673	-0,025490	0,149	-0,003798	Rp 2.374.396.000	0,809874593	-0,155	-0,125530562

		Tbk)	.000				423		073	.000			
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 281.774.430 .851	Rp 289.934.898.452	Rp 8.160.467.601	0,0057227 72	0,093996 934	0,1 49	0,014005 543	Rp 431.125.604.7 04	0,30233 9721	-0,155	-0,046862657
76	2017	CINT (PT Chitose Internasional Tbk)	Rp 47.484.547. 165	Rp 38.200.290.065	Rp (9.284.257.100)	- 0,0232492	0,139766 701	0,1 49	0,020825 238	Rp 275.401.534.1 82	0,68964 757	-0,155	-0,106895373
77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 2.595.608.0 00.000	Rp 568.098.000.000	Rp (2.027.510.000.00 0)	- 0,0837641 19	0,542782 163	0,1 49	0,080874 542	Rp 11.009.361.00 0.000	0,45483 8411	-0,155	-0,070499954
78	2017	DLTA (Delta Djakarta Tbk)	Rp 180.610.661 .000	Rp 337.006.915.000	Rp 156.396.254.000	0,1305699 54	- 0,128616 317	0,1 49	- 0,019163 831	Rp 464.804.862.0 00	0,38804 9893	-0,155	-0,060147733
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 13.103.123. 918	Rp 18.537.444.544	Rp 5.434.320.626	0,0183511 59	- 0,034039 769	0,1 49	- 0,005071 926	Rp 11.011.716.19 5	0,03718 5467	-0,155	-0,005763747
80	2017	DVLA (Darya Varia Laboratoria Tbk)	Rp 461.789.437 .000	Rp 478.939.527.000	Rp 17.150.090.000	0,0111992 14	0,069964 051	0,1 49	0,010424 644	Rp 395.989.095.0 00	0,25858 5609	-0,155	-0,040080769
81	2017	EKAD (Ekadharna International Tbk)	Rp 81.873.631. 472	Rp 91.570.428.037	Rp 9.696.796.565	0,0138031	0,092890 239	0,1 49	0,013840 646	Rp 458.828.615.9 46	0,65312 8796	-0,155	-0,101234963
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	Rp 89.760.134. 220	Rp 89.172.168.671	Rp (587.965.549)	- 0,0004675 26	0,375183 229	0,1 49	0,055902 301	Rp 1.311.109.028 .396	1,04254 0346	-0,155	-0,161593754
83	2017	GGRM (Gudang Garam Tbk)	Rp 2.089.949.0 00.000	Rp 2.229.097.000.000	Rp 139.148.000.000	0,0022103 95	0,109490 883	0,1 49	0,016314 142	Rp 21.408.575.00 0.000	0,34007 9735	-0,155	-0,052712359

84	2017	HMSP (HM Sampoerna Tbk)	Rp 4.996.420.000.000	Rp 3.780.990.000.000	Rp (1.215.430.000.000)	- 0,028592784	0,113866224	0,149	0,016966067	Rp 6.890.750.000.000	0,162103724	-0,155	-0,025126077
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 4.996.420.000.000	Rp 3.780.990.000.000	Rp (1.215.430.000.000)	- 0,042053567	0,084658204	0,149	0,012614072	Rp 8.120.254.000.000	0,280958709	-0,155	-0,0435486
86	2017	IGAR (Champion Pasific Indonesia Tbk)	Rp 137.238.242.434	Rp 139.552.084.249	Rp 2.313.841.815	0,005265125	- 0,075504701	0,149	- 0,0112502	Rp 86.389.049.329	0,196577468	-0,155	-0,030469508
87	2017	IMAS (Indomobil Sukses Internasional Tbk)	Rp 7.653.620.871.777	Rp 8.846.696.400.458	Rp 1.193.075.528.681	0,046543893	- 0,034453977	0,149	- 0,005133643	Rp 4.638.599.448.700	0,180959603	-0,155	-0,028048739
88	2017	INAF (Indofarma (Persero) Tbk)	Rp 229.203.407.629	Rp 187.114.404.034	Rp (42.089.003.595)	- 0,030463223	- 0,000214398	0,149	- 3,19453E-05	Rp 467.333.743.682	0,338247302	-0,155	-0,052428332
89	2017	INAI (Indal Aluminium Industry Tbk)	Rp 546.065.925.565	Rp 473.614.902.937	Rp (72.451.022.628)	- 0,054106997	- 0,17309032	0,149	- 0,025790458	Rp 458.001.558.295	0,342039187	-0,155	-0,053016074
90	2017	INCI (Intanwijaya Internasional Tbk)	Rp 46.839.705.065	Rp 68.990.492.229	Rp 22.150.787.164	0,082237511	0,2654094	0,149	0,039546001	Rp 135.918.981.861	0,504615871	-0,155	-0,07821546
91	2017	INDF (Indofood Sukses Makmur Tbk)	Rp 5.204.517.000.000	Rp 6.852.885.000.000	Rp 1.648.368.000.000	0,020059358	0,022863122	0,149	0,003406605	Rp 29.787.303.000.000	0,362488334	-0,155	-0,056185692
92	2017	INDS (Indospring Tbk)	Rp 306.390.894.300	Rp 350.281.726.334	Rp 43.890.832.034	0,017717402	0,115875537	0,149	0,017265455	Rp 1.238.823.067.843	0,500075412	-0,155	-0,077511689
93	2017	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 2.616.979.000.000	Rp 2.503.780.000.000	Rp (113.199.000.000)	- 0,0037544	- 0,027113	0,149	- 0,004039	Rp 14.979.453.000.000	0,496821388	-0,155	-0,077007315

)	00.000)	55	376		893	0.000			
94	2017	JECC (Jembo Cable Company Tbk)	Rp 528.344.992 .000	Rp 528.621.176.000	Rp 276.184.000	0,0001740 06	0,092273 747	0,1 49	0,013748 788	Rp 567.615.030.0 00	0,35761 7974	-0,155	-0,055430786
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 1.297.333.0 00.000	Rp 1.626.981.000.000	Rp 329.648.000.000	0,0171236 59	0,114785 051	0,1 49	0,017102 973	Rp 8.346.028.000 .000	0,43353 6789	-0,155	-0,067198202
96	2017	KBLM (Kabelindo Murni Tbk)	Rp 130.998.356 .756	Rp 226.525.000.676	Rp 95.526.643.920	0,1494725 93	0,207389 634	0,1 49	0,030901 055	Rp 682.650.826.4 58	1,06815 8423	-0,155	-0,165564556
97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 67.273.273. 735	Rp 58.356.236.665	Rp (8.917.037.070)	- 0,0070561 43	- 0,006664 887	0,1 49	- 0,000993 068	Rp 1.062.719.145 .917	0,84094 0556	-0,155	-0,130345786
98	2017	KDSI (Kedawung Setia Industrial Tbk)	Rp 381.851.435 .581	Rp 451.085.236.642	Rp 69.233.801.061	0,0606105 54	0,158410 911	0,1 49	0,023603 226	Rp 440.422.767.2 36	0,38556 6987	-0,155	-0,059762883
99	2017	KIAS (Keramik Indonesia Assosiasi Tbk)	Rp 375.931.620 .455	Rp 404.457.172.731	Rp 28.525.552.276	0,0153390 4	- 0,044188 494	0,1 49	- 0,006584 086	Rp 2.422.148.387 .471	1,30246 1448	-0,155	-0,201881524
100	2017	KINO (PT Kino Indonesia Tbk)	Rp 931.007.399 .047	Rp 870.993.967.322	Rp (60.013.431.725)	- 0,0182716 85	- 0,082928 206	0,1 49	- 0,012356 303	Rp 1.247.283.242 .755	0,37974 7774	-0,155	-0,058860905
101	2017	KLBF (Kalbe Farma Tbk)	Rp 2.725.807.5 81.377	Rp 2.967.693.268.440	Rp 241.885.687.063	0,0158863 48	0,037173 465	0,1 49	0,005538 846	Rp 5.342.659.713 .054	0,35089 0351	-0,155	-0,054388004
102	2017	KRAH (PT Grand Kartech Tbk)	Rp 78.622.063. 563	Rp 62.135.296.248	Rp (16.486.767.315)	- 0,0275370 78	- 0,054777 594	0,1 49	- 0,008161 862	Rp 145.926.561.2 15	0,24373 4328	-0,155	-0,037778821

103	2017	MBTO (Martina Berto Tbk)	Rp 351.836.901 .755	Rp 391.023.159.889	Rp 39.186.258.134	0,0551950 87	0,009785 302	0,1 49	0,001458 01	Rp 317.872.773.1 34	0,44773 388	-0,155	-0,069398751
104	2017	MERK (Merck Tbk)	Rp 153.431.424 .000	Rp 214.743.605.000	Rp 61.312.181.000	0,0824160 57	0,081363 416	0,1 49	0,012123 149	Rp 177.729.098.0 00	0,23890 4102	-0,155	-0,037030136
105	2017	MLBI (Multi Bintang Indonesia Tbk)	Rp 289.580.000 .000	Rp 572.397.000.000	Rp 282.817.000.000	0,1243130 88	- 0,068742 588	0,1 49	- 0,010242 646	Rp 2.337.460.000 .000	1,02743 7783	-0,155	-0,159252856
106	2017	MYOR (Mayora Indah Tbk)	Rp 4.385.399.3 78.548	Rp 6.102.729.334.505	Rp 1.717.329.955.95 7	0,1328953 64	- 1,551293 8	0,1 49	- 0,231142 776	Rp 7.247.367.009 .623	0,56083 659	-0,155	-0,086929671
107	2017	RMBA (Bentoel International Investama Tbk)	Rp 1.328.491.0 00.000	Rp 1.985.037.000.000	Rp 656.546.000.000	0,0487379 39	0,027714 689	0,1 49	0,004129 489	Rp 6.478.900.000 .000	0,48095 3709	-0,155	-0,074547825
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	Rp 283.953.532 .541	Rp 337.950.521.397	Rp 53.996.988.856	0,0184943 94	- 0,029050 757	0,1 49	- 0,004328 563	Rp 1.993.663.314 .016	0,68284 5395	-0,155	-0,105841036
109	2017	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 591.615.090 .370	Rp 784.789.490.761	Rp 193.174.400.391	0,0788487 7	0,354563 701	0,1 49	0,052829 991	Rp 1.687.349.407 .527	0,68873 2178	-0,155	-0,106753488
110	2017	SIDO (Sidomulyo selaras Tbk)	Rp 387.218.000 .000	Rp 431.502.000.000	Rp 44.284.000.000	0,0148225 31	- 0,010794 567	0,1 49	- 0,001608 391	Rp 1.215.176.000 .000	0,40673 7952	-0,155	-0,063044383
111	2017	SIPD (Sierad Produce Tbk)	Rp 283.661.000 .000	Rp 288.686.000.000	Rp 5.025.000.000	0,0019573 77	0,006909 054	0,1 49	0,001029 449	Rp 1.947.258.000 .000	0,75851 1085	-0,155	-0,117569218
112	2017	SMSM (Selamat Sempurna Tbk)	Rp 732.160.000	Rp 769.307.000.000	Rp 37.147.000.000	0,0164750 7	0,187578 612	0,1 49	0,027949 213	Rp 683.803.000.0	0,30327 3548	-0,155	-0,0470074

			.000							00			
113	2017	SPMA (Suparma Tbk)	Rp 108.132.846 .039	Rp 112.110.911.193	Rp 3.978.065.154	0,0018426 76	0,072596 329	0,1 49	0,010816 853	Rp 2.630.108.808 .072	1,21829 0231	-0,155	-0,188834986
114	2017	SRSN (Indo Acidatama Tbk)	Rp 118.463.589 .000	Rp 95.520.907.000	Rp (22.942.682.000)	- 0,0319914 82	0,061193 278	0,1 49	0,009117 798	Rp 211.756.440.0 00	0,29527 5085	-0,155	-0,045767638
115	2017	STAR (Star Petrocohem Tbk)	Rp 137.329.084 .448	Rp 96.671.714.463	Rp (40.657.369.985)	- 0,0589077 3	0,037197 027	0,1 49	0,005542 357	Rp 486.390.741.3 17	0,70472 2766	-0,155	-0,109232029
116	2017	TCID (Mandom Indonesia Tbk)	Rp 357.431.045 .459	Rp 401.116.804.023	Rp 43.685.758.564	0,0199925 58	0,062208 988	0,1 49	0,009269 139	Rp 1.785.980.812 .356	0,81734 4727	-0,155	-0,126688433
117	2017	TOTO (Surya Toto Indonesia Tbk)	Rp 481.003.216 .500	Rp 527.574.475.266	Rp 46.571.258.766	0,0180408	0,021799 08	0,1 49	0,003248 063	Rp 806.391.112.9 49	0,31238 023	-0,155	-0,048418936
118	2017	TRIS (Trisula International Tbk)	Rp 141.677.797 .230	Rp 106.631.854.696	Rp (35.045.942.534)	- 0,0547848 66	- 0,145468 846	0,1 49	- 0,021674 858	Rp 269.173.704.6 67	0,42078 0389	-0,155	-0,06522096
119	2017	UNVR (Unilever Indonesia Tbk)	Rp 3.809.854.0 00.000	Rp 4.854.825.000.000	Rp 1.044.971.000.00 0	0,0624023 67	0,006318 46	0,1 49	0,000941 451	Rp 10.422.133.00 0.000	0,62237 6856	-0,155	-0,096468413
120	2017	WIIM (Wismilak Inti Makmur Tbk)	Rp 64.274.396. 072	Rp 57.407.773.399	Rp (6.866.622.673)	- 0,0050727 32	- 0,149598 634	0,1 49	- 0,022290 196	Rp 645.194.368.5 11	0,47663 8667	-0,155	-0,073878993

NO	TAH UN	SAMPPEL	ARUS KAS OPRS SBLUM	Δ CFO			A3	TACCit /Tait-1	Ai +A1+A2+A3	DACCit	Kualitas Laba
			CFot-1		Δ CFO/Tait-1	α 3	α 3(Δ CFO /Tait-1)		NDACCit		AQ
1	2016	ADES (Akasha Wira International)	Rp 26.040.000.000	Rp 115.067.000.000	0,17615243 8	- 0,466	- 0,082087 036	- 0,1303 62632	-0,188014007	0,057651375	-0,057651375
2	2016	AKPI (Argha Karya Prima Ind Tbk)	Rp (50.796.252.000)	Rp 435.417.255.000	0,15102172 7	- 0,466	- 0,070376 125	- 0,1152 30889	-0,192826635	0,077595746	-0,077595746
3	2016	ALKA (Alakasa Industrindo Tbk)	Rp (2.880.134.000)	Rp 15.435.934.000	0,10672823 2	- 0,466	- 0,049735 356	- 0,0832 45286	0,341063532	-0,424308818	0,424308818
4	2016	ALMI (Alumindo Light Metal Industry Tbk)	Rp 1.749.582.272.593	Rp (1.700.392.164.960)	- 0,77677613 9	- 0,466	0,361977 681	- 0,0681 22157	0,198962109	-0,267084266	0,267084266
5	2016	AMFG (Asahimas Flat Glass Tbk)	Rp 2.231.181.000.000	Rp (1.898.139.000.000)	- 0,44450041 3	- 0,466	0,207137 192	- 0,0170 00779	0,082075578	-0,099076357	0,099076357
6	2016	APLI (Asiaplas Industries Tbk)	Rp 24.587.547.474	Rp 25.097.839.889	0,08132268 9	- 0,466	- 0,037896 373	- 0,0796 31503	-0,128131485	0,048499982	-0,048499982
7	2016	ARNA (Arwana Citramulia Tbk)	Rp 111.918.147.182	Rp (16.299.782.008)	- 0,01139223 9	- 0,466	0,005308 783	- 0,0029 65135	-0,068165066	0,065199931	-0,065199931
8	2016	ASII (Astra International Tbk)	Rp 25.899.000.000.000	Rp (6.492.000.000.000)	- 0,02645099 5	- 0,466	0,012326 164	- 0,0045 0221	-0,021219997	0,016717787	-0,016717787

9	2016	AUTO (Astra Otoparts Tbk)	Rp 866.768.000.000	Rp 192.601.000.000	0,01343186 6	- 0,466	- 0,006259 249	- 0,0401 66231	-0,06146391	0,021297679	-0,021297679
10	2016	BAJA (aranacentral Bajatama Tbk)	Rp 27.344.372.141	Rp 6.890.055.941	0,00726276 1	- 0,466	- 0,003384 447	0,0001 67524	-0,127803493	0,127971016	-0,127971016
11	2016	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 38.488.000.851	Rp (21.384.744.254)	- 0,21479599 3	- 0,466	0,100094 933	0,0030 82253	-0,200646834	0,203729087	-0,203729087
12	2016	BRNA (Berlina Tbk)	Rp 276.302.922	Rp 89.930.815.078	0,04939126 2	- 0,466	- 0,023016 328	- 0,0425 87229	-0,257860929	0,2152737	-0,2152737
13	2016	BTON (Betonjaya Mannggal Tbk)	Rp 2.079.712.355	Rp (3.873.719.624)	- 0,02115442 9	- 0,466	0,009857 964	- 0,0228 3102	-0,003342948	-0,019488072	0,019488072
14	2016	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 96.860.000.000	Rp 190.884.000.000	0,05844664 6	- 0,466	- 0,027236 137	- 0,0762 77889	-0,105246444	0,028968555	-0,028968555
15	2016	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 168.614.370.234	Rp 7.472.947.128	0,00502948 9	- 0,466	- 0,002343 742	0,0495 41256	0,016233234	0,033308022	-0,033308022
16	2016	CINT (PT Chitose Internasional Tbk)	Rp 24.353.235.988	Rp 15.407.948.986	0,04024986 2	- 0,466	- 0,018756 436	- 0,0500 03919	-0,099654009	0,04965009	-0,04965009
17	2016	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 1.782.400.000.000	Rp 2.374.737.000.000	0,09530721 1	- 0,466	- 0,044413 16	- 0,0775 27859	-0,061441235	-0,016086625	0,016086625
18	2016	DLTA (Delta Djakarta Tbk)	Rp 246.625.414.000	Rp 13.226.092.000	0,01273794 9	- 0,466	- 0,005935	- 0,0051	-0,06334979	0,058204721	-0,058204721

							884	45069			
19	2016	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 5.105.993.427	Rp 9.021.921.235	0,03286876 6	- 0,466	- 0,015316 845	- 0,0150 04652	-0,021497179	0,006492527	-0,006492527
20	2016	DVLA (Darya Varia Laboratoria Tbk)	Rp 214.166.823.000	Rp (26.691.284.000)	- 0,01939381 4	- 0,466	0,009037 517	- 0,0257 15831	-0,027654139	0,001938308	-0,001938308
21	2016	EKAD (Ekadharma International Tbk)	Rp 100.935.448.358	Rp (16.444.966.958)	- 0,04219995 3	- 0,466	0,019665 178	0,0158 98059	-0,139337631	0,155235691	-0,155235691
22	2016	GDST (Gunawan Dianjaya Steel Tbk)	Rp (39.316.274.672)	Rp 126.597.273.988	0,10692931 7	- 0,466	- 0,049829 062	- 0,0469 42172	-0,229282565	0,182340392	-0,182340392
23	2016	GGRM (Gudang Garam Tbk)	Rp 3.200.820.000.000	Rp 3.736.830.000.000	0,05884270 1	- 0,466	- 0,027420 698	- 0,0041 72369	-0,064814606	0,060642237	-0,060642237
24	2016	HMSP (HM Sampoerna Tbk)	Rp 811.163.000.000	Rp 13.265.416.000.000	0,34899140 6	- 0,466	- 0,162629 995	- 0,0345 784	-0,166727889	0,13214949	-0,13214949
25	2016	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp 3.485.533.000.000	Rp 1.099.431.000.000	0,04139326 7	- 0,466	- 0,019289 262	- 0,0359 05143	-0,048494054	0,012588911	-0,012588911
26	2016	IGAR (Champion Pasific Indonesia Tbk)	Rp 80.061.208.533	Rp (16.372.469.808)	- 0,04264374 3	- 0,466	0,019871 984	0,0146 29757	0,031743991	-0,017114234	0,017114234
27	2016	IMAS (Indomobil Sukses Internasional Tbk)	Rp 793.372.435.545	Rp (674.561.412.148)	- 0,02713336 4	- 0,466	0,012644 148	- 0,0173 64256	-0,049682658	0,032318403	-0,032318403

28	2016	INAF (Indofarma (Persero) Tbk)	Rp 134.284.985.660	Rp (452.247.529.321)	- 0,29487188 1	- 0,466	0,137410 297	0,1959 92349	0,09764103	0,098351319	-0,098351319
29	2016	INAI (Indal Aluminium Industry Tbk)	Rp 47.011.856.454	Rp (196.773.588.476)	- 0,14792122 8	- 0,466	0,068931 292	0,1393 07207	-0,003412303	0,14271951	-0,14271951
30	2016	INCI (Intanwijaya Internasional Tbk)	Rp 25.782.575.358	Rp (34.072.485.402)	- 0,20096299 6	- 0,466	0,093648 756	0,1078 09911	-0,007130195	0,114940106	-0,114940106
31	2016	INDF (Indofood Sukses Makmur Tbk)	Rp 4.213.613.000.000	Rp 2.961.990.000.000	0,03225460 9	- 0,466	- 0,015030 648	- 0,0207 84768	-0,05419288	0,033408112	-0,033408112
32	2016	INDS (Indospring Tbk)	Rp 110.641.662.962	Rp 82.794.623.364	0,03241853 8	- 0,466	- 0,015107 039	- 0,0563 36709	-0,106223037	0,049886328	-0,049886328
33	2016	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 5.049.117.000.000	Rp (1.503.004.000.000)	- 0,05438108 5	- 0,466	0,025341 586	0,0117 30291	-0,070296688	0,082026979	-0,082026979
34	2016	JECC (Jembo Cable Company Tbk)	Rp 21.550.154.000	Rp 162.821.049.000	0,11985672	- 0,466	- 0,055853 232	- 0,0382 40276	-0,024745839	-0,013494438	0,013494438
35	2016	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 1.452.924.000.000	Rp 1.300.681.000.000	0,07579962	- 0,466	- 0,035322 623	- 0,0339 16965	-0,096353102	0,062436138	-0,062436138
36	2016	KBLM (Kabelindo Murni Tbk)	Rp 29.940.416.899	Rp 3.303.121.669	0,00504766 8	- 0,466	- 0,002352 213	- 0,0183 3554	-0,042264563	0,023929023	-0,023929023
37	2016	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp (110.572.481.288)	Rp 200.091.863.189	0,13743222 3	- 0,466	- 0,064043	- 0,1320	-0,185796966	0,053730245	-0,053730245

							416	66721			
38	2016	KDSI (Kedawung Setia Industrial Tbk)	Rp (41.864.462.623)	Rp 127.400.947.324	0,10823348 3	- 0,466	- 0,050436 803	- 0,0326 30484	-0,072185182	0,039554699	-0,039554699
39	2016	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp (56.750.000.000)	Rp 81.989.000.000	0,03934647 3	- 0,466	- 0,018335 456	- 0,1332 86303	-0,193032578	0,059746275	-0,059746275
40	2016	KINO (PT Kino Indonesia Tbk)	Rp (72.552.345.084)	Rp 84.419.719.158	0,02628886 6	- 0,466	- 0,012250 612	0,0608 12433	-0,075883008	0,136695441	-0,136695441
41	2016	KLBF (Kalbe Farma Tbk)	Rp 2.427.641.532.150	Rp (419.324.996.084)	-0,03061567	- 0,466	0,014266 902	0,0324 85493	-0,041888124	0,074373617	-0,074373617
42	2016	KRAH (PT Grand Kartech Tbk)	Rp (23.937.875.582)	Rp 63.487.867.778	0,11899417 1	- 0,466	- 0,055451 284	- 0,0725 78108	-0,092217254	0,019639146	-0,019639146
43	2016	MBTO (Martina Berto Tbk)	Rp 1.011.148.821	Rp 3.885.058.410	0,00598715 1	- 0,466	- 0,002790 012	0,0060 36997	-0,078139401	0,084176399	-0,084176399
44	2016	MERK (Merck Tbk)	Rp 203.711.206.000	Rp (34.549.936.000)	- 0,05384572 2	- 0,466	0,025092 106	- 0,0238 73605	0,009833414	-0,033707019	0,033707019
45	2016	MLBI (Multi Bintang Indonesia Tbk)	Rp 919.232.000.000	Rp 329.237.000.000	0,15671586 7	- 0,466	- 0,073029 594	- 0,1267 77076	-0,132768143	0,005991067	-0,005991067
46	2016	MYOR (Mayora Indah Tbk)	Rp 2.336.785.497.955	Rp (1.677.471.300.780)	- 0,14788974 2	- 0,466	0,068916 62	0,0643 02232	0,005090133	0,059212099	-0,059212099
47	2016	RMBA (Bentoel International	Rp	Rp	- 0,02019875	-	0,009412	- 0,0380	-0,037180685	-0,000875686	0,000875686

		Investama Tbk)	2.823.747.000.000	(255.864.000.000)	7	0,466	621	56371			
48	2016	ROTI (Nippon Indosari Carpindo Tbk)	Rp 555.511.840.614	Rp (140.809.414.196)	- 0,05202977 7	- 0,466	0,024245 876	- 0,0498 55478	-0,064004647	0,014149169	-0,014149169
49	2016	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 197.980.124.011	Rp 324.546.710.698	0,18303457 1	- 0,466	- 0,085294 11	- 0,1026 04848	-0,12230726	0,019702412	-0,019702412
50	2016	SIDO (Sidomulyo selaras Tbk)	Rp 432.896.000.000	Rp 31.852.000.000	0,01139153 6	- 0,466	- 0,005308 456	0,0056 4248	-0,047394291	0,053036771	-0,053036771
51	2016	SIPD (Sierad Produce Tbk)	Rp 205.597.582.102	Rp (210.725.897.420)	- 0,09379058 9	- 0,466	0,043706 414	0,0080 90323	-0,061536053	0,069626376	-0,069626376
52	2016	SMSM (Selamat Sempurna Tbk)	Rp 531.987.000.000	Rp 50.856.000.000	0,02290699 4	- 0,466	- 0,010674 659	- 0,0363 27512	-0,059994484	0,023666972	-0,023666972
53	2016	SPMA (Suparma Tbk)	Rp 85.999.470.922	Rp 180.414.128.223	0,08255185 1	- 0,466	- 0,038469 162	- 0,0848 10428	-0,19710465	0,112294222	-0,112294222
54	2016	SRSN (Indo Acidatama Tbk)	Rp (76.732.542.000)	Rp 191.554.290.000	0,33367565 6	- 0,466	- 0,155492 856	- 0,1807 53389	-0,223258369	0,04250498	-0,04250498
55	2016	STAR (Star Petrocohem Tbk)	Rp 33.093.380.375	Rp 3.297.336.452	0,00452296 8	- 0,466	- 0,002107 703	- 0,0492 82783	-0,118384532	0,069101749	-0,069101749
56	2016	TCID (Mandom Indonesia Tbk)	Rp 120.781.612.127	Rp 143.412.644.665	0,06887895	- 0,466	- 0,032097 591	- 0,0490 53751	-0,131051796	0,081998045	-0,081998045

57	2016	TOTO (Surya Toto Indonesia Tbk)	Rp 239.811.138.479	Rp 65.991.526.334	0,02705079 8	- 0,466	- 0,012605 672	- 0,0562 55701	-0,077489534	0,021233833	-0,021233833
58	2016	TRIS (Trisula International Tbk)	Rp 91.798.546.751	Rp (46.466.312.148)	- 0,08042127 1	- 0,466	0,037476 312	- 0,0348 21209	-0,022210372	-0,012610838	0,012610838
59	2016	UNVR (Unilever Indonesia Tbk)	Rp 6.299.051.000.000	Rp 385.168.000.000	0,02448629	- 0,466	- 0,011410 611	- 0,0186 61667	-0,073465049	0,054803382	-0,054803382
60	2016	WIIM (Wismilak Inti Makmur Tbk)	Rp 62.869.126.110	Rp 73.834.738.630	0,05498974 9	- 0,466	- 0,025625 223	- 0,0226 51044	-0,114129239	0,091478195	-0,091478195
61	2017	ADES (Akasha Wira International)	Rp 199.156.000.000	Rp (111.957.000.000)	- 0,14587630 4	- 0,466	0,067978 358	- 0,0637 89368	0,05598632	-0,119775688	0,119775688
62	2017	AKPI (Argha Karya Prima Ind Tbk)	Rp 384.081.135.000	Rp (238.452.992.000)	-0,09115492	- 0,466	0,042478 193	- 0,0505 72923	-0,055421835	0,004848913	-0,004848913
63	2017	ALKA (Alakasa Industrindo Tbk)	Rp 12.555.800.000	Rp (16.234.015.000)	- 0,11882704 6	- 0,466	0,055373 404	0,1396 91341	0,658904335	-0,519212995	0,519212995
64	2017	ALMI (Alumindo Light Metal Industry Tbk)	Rp 49.190.107.633	Rp (422.558.416.399)	-0,19626216	- 0,466	0,091458 166	0,1773 38298	-0,006111989	0,183450287	-0,183450287
65	2017	AMFG (Asahimas Flat Glass Tbk)	Rp 451.924.000.000	Rp (110.216.000.000)	- 0,02002147 2	- 0,466	0,009330 006	- 0,0550 67222	-0,101368105	0,046300883	-0,046300883
66	2017	APLI (Asiaplas Industries Tbk)	Rp 37.149.257.997	Rp (17.123.446.200)	- 0,04480162 5	- 0,466	0,020877 557	- 0,0558 73653	-0,079378898	0,023505245	-0,023505245

67	2017	ARNA (Arwana Citramulia Tbk)	Rp 95.618.365.174	Rp 149.980.832.567	0,09718717 5	- 0,466	- 0,045289 224	- 0,0799 72774	-0,018889222	-0,061083551	0,061083551
68	2017	ASII (Astra International Tbk)	Rp 19.407.000.000.000	Rp 3.878.000.000.000	0,01480972 3	- 0,466	- 0,006901 331	- 0,0004 58269	-0,021940812	0,021482543	-0,021482543
69	2017	AUTO (Astra Otoprarts Tbk)	Rp 1.059.369.000.000	Rp (665.140.000.000)	- 0,04551926 7	- 0,466	0,021211 978	0,0105 08426	-0,040521573	0,051029999	-0,051029999
70	2017	BAJA (aranacentral Bajatama Tbk)	Rp 32.970.857.155	Rp 19.503.237.831	0,01984805 9	- 0,466	- 0,009249 196	- 0,0767 92985	-0,049766262	-0,027026722	0,027026722
71	2017	BIMA (Primarindo Asia Infrastructure Tbk)	Rp 17.103.256.597	Rp (7.433.475.193)	-0,08076241	- 0,466	0,037635 283	0,0665 55691	-0,223293919	0,28984961	-0,28984961
72	2017	BRNA (Berlina Tbk)	Rp 90.207.118.000	Rp (81.159.927.000)	- 0,03885672 8	- 0,466	0,018107 235	- 0,0896 87792	-0,098416453	0,008728662	-0,008728662
73	2017	BTON (Betonjaya Mannggal Tbk)	Rp (6.005.724.423)	Rp 12.011.448.846	0,06775004 9	- 0,466	- 0,031571 523	0,0302 62191	-0,023136214	0,053398405	-0,053398405
74	2017	BUDI (PT Budi Starch & Sweetener Tbk)	Rp 287.744.000.000	Rp (218.459.000.000)	- 0,07451343 1	- 0,466	0,034723 259	- 0,0080 47597	-0,094605376	0,086557779	-0,086557779
75	2017	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Rp 176.087.317.362	Rp 32.763.690.645	0,02297651 8	- 0,466	- 0,010707 057	- 0,0711 30905	-0,043564171	-0,027566734	0,027566734
76	2017	CINT (PT Chitose Internasional Tbk)	Rp 39.761.184.974	Rp (6.541.063.160)	- 0,01637982 3	- 0,466	0,007632 997	- 0,0089 44486	-0,078437138	0,069492652	-0,069492652

77	2017	CPIN (Charoen Pokphand Indonesia Tbk)	Rp 4.157.137.000.000	Rp (2.532.672.000.000)	- 0,10463427 5	- 0,466	0,048759 572	0,0360 38927	0,059134161	-0,023095234	0,023095234
78	2017	DLTA (Delta Djakarta Tbk)	Rp 259.851.506.000	Rp 82.350.620.000	0,06875175 3	- 0,466	- 0,032038 317	- 0,0549 44311	-0,111349882	0,056405571	-0,056405571
79	2017	DPNS (Duta Pertiwi Nusantara Tbk)	Rp 14.127.914.662	Rp (18.121.998.964)	- 0,06119618 3	- 0,466	0,028517 421	0,0336 25499	0,017681748	0,015943751	-0,015943751
80	2017	DVLA (Darya Varia Laboratoria Tbk)	Rp 187.475.539.000	Rp 43.262.654.000	0,02825103	- 0,466	- 0,013164 98	- 0,0447 2407	-0,042821106	-0,001902964	0,001902964
81	2017	EKAD (Ekadharna International Tbk)	Rp 84.490.481.400	Rp (32.884.604.655)	-0,04681025	- 0,466	0,021813 577	0,0350 02828	-0,065580741	0,10058357	-0,10058357
82	2017	GDST (Gunawan Dianjaya Steel Tbk)	Rp 87.280.999.316	Rp (55.923.144.308)	-0,0444678	- 0,466	0,020721 995	- 0,0167 56514	-0,084969458	0,068212943	-0,068212943
83	2017	GGRM (Gudang Garam Tbk)	Rp 6.937.650.000.000	Rp 1.266.929.000.000	0,02012543 5	- 0,466	- 0,009378 453	- 0,0071 36145	-0,04577667	0,038640525	-0,038640525
84	2017	HMSP (HM Sampoerna Tbk)	Rp 14.076.579.000.000	Rp 1.299.736.000.000	0,03057606 9	- 0,466	- 0,014248 448	- 0,0636 53039	-0,022408458	-0,041244581	0,041244581
85	2017	ICBP (Indofood CBP Sukses Makmur Tbk)	Rp (2.159.227.000.000)	Rp 343.702.000.000	0,01189200 1	- 0,466	- 0,005541 673	0,1854 09579	-0,0364762	0,221885779	-0,221885779
86	2017	IGAR (Champion Pasific Indonesia Tbk)	Rp 63.717.738.725	Rp 24.382.320.363	0,05548174	- 0,466	- 0,025854 491	- 0,0357 78394	-0,067574199	0,031795805	-0,031795805

87	2017	IMAS (Indomobil Sukses Internasional Tbk)	Rp 118.811.023.397	Rp (720.423.499.428)	- 0,02810493 8	- 0,466	0,013096 901	0,0209 61592	-0,02008548	0,041047072	-0,041047072
88	2017	INAF (Indofarma (Persero) Tbk)	Rp (317.962.543.661)	Rp 465.146.991.510	0,33666457 3	- 0,466	- 0,156885 691	- 0,1400 29344	-0,209345968	0,069316624	-0,069316624
89	2017	INAI (Indal Aluminium Industry Tbk)	Rp (149.761.732.022)	Rp 201.126.744.529	0,15020304 4	- 0,466	- 0,069994 619	- 0,0094 94399	-0,14880115	0,139306751	-0,139306751
90	2017	INCI (Intanwijaya Internasional Tbk)	Rp (8.289.910.044)	Rp 20.797.577.399	0,07721355 4	- 0,466	- 0,035981 516	0,0150 23516	-0,074650975	0,089674491	-0,089674491
91	2017	INDF (Indofood Sukses Makmur Tbk)	Rp 7.175.603.000.000	Rp (667.800.000.000)	- 0,00812660 7	- 0,466	0,003786 999	- 0,0165 83487	-0,048992088	0,032408601	-0,032408601
92	2017	INDS (Indospring Tbk)	Rp 193.436.286.326	Rp 126.815.798.379	0,05119170 3	- 0,466	- 0,023855 334	- 0,0834 03237	-0,084101568	0,000698331	-0,000698331
93	2017	INTP (Indocement Tunggal Prakarsa Tbk)	Rp 3.546.113.000.000	Rp (764.308.000.000)	- 0,02534969 5	- 0,466	0,011812 958	- 0,0305 79412	-0,06923425	0,038654839	-0,038654839
94	2017	JECC (Jembo Cable Company Tbk)	Rp 184.371.203.000	Rp (98.422.667.000)	- 0,06200983 6	- 0,466	0,028896 583	- 0,0016 33788	-0,012785414	0,011151626	-0,011151626
95	2017	JPFA (JAPFA Comfeed Indonesia Tbk)	Rp 2.753.605.000.000	Rp (1.982.943.000.000)	- 0,10300453 6	- 0,466	0,048000 114	0,0175 13248	-0,002095116	0,019608364	-0,019608364
96	2017	KBLM (Kabelindo Murni Tbk)	Rp 33.243.538.568	Rp (38.888.914.471)	-0,06085032	- 0,466	0,028356 249	0,0776 73284	-0,106307251	0,183980535	-0,183980535

97	2017	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Rp 89.519.381.900	Rp (67.700.240.358)	- 0,05357189 4	- 0,466	0,024964 503	- 0,1167 36782	-0,106374352	-0,01036243	0,01036243
98	2017	KDSI (Kedawung Setia Industrial Tbk)	Rp 85.536.484.701	Rp (146.798.124.807)	- 0,12851404 4	- 0,466	0,059887 544	0,1140 06762	0,023727887	0,090278875	-0,090278875
99	2017	KIAS (Keramika Indonesia Assosiasi Tbk)	Rp 25.238.536.021	Rp (43.107.404.467)	- 0,02318013 7	- 0,466	0,010801 944	- 0,0405 61449	-0,197663666	0,157102217	-0,157102217
100	2017	KINO (PT Kino Indonesia Tbk)	Rp 11.867.374.074	Rp 228.444.924.516	0,06955232 7	- 0,466	- 0,032411 384	- 0,0362 86284	-0,103628592	0,067342308	-0,067342308
101	2017	KLBF (Kalbe Farma Tbk)	Rp 2.159.833.281.176	Rp (151.516.745.110)	- 0,00995117 9	- 0,466	0,004637 249	0,0285 45154	-0,044211909	0,072757063	-0,072757063
102	2017	KRAH (PT Grand Kartech Tbk)	Rp 39.549.992.196	Rp (47.639.704.009)	- 0,07957037 5	- 0,466	0,037079 795	- 0,0762 78059	-0,008860888	-0,067417172	0,067417172
103	2017	MBTO (Martina Berto Tbk)	Rp 4.896.207.231	Rp (37.949.653.414)	-0,05345329	- 0,466	0,024909 233	0,0117 79016	-0,043031508	0,054810524	-0,054810524
104	2017	MERK (Merck Tbk)	Rp 169.161.270.000	Rp 26.670.595.000	0,03585071 1	- 0,466	- 0,016706 431	- 0,0687 62161	-0,041613418	-0,027148743	0,027148743
105	2017	MLBI (Multi Bintang Indonesia Tbk)	Rp 1.248.469.000.000	Rp 83.142.000.000	0,03654532 4	- 0,466	- 0,017030 121	- 0,0041 95095	-0,186525623	0,182330528	-0,182330528
106	2017	MYOR (Mayora Indah Tbk)	Rp 659.314.197.175	Rp 616.216.471.893	0,04768583 5	- 0,466	- 0,022221 599	0,0275 04377	-0,340294047	0,367798423	-0,367798423

107	2017	RMBA (Bantoel International Investama Tbk)	Rp (2.567.883.000.000)	Rp 2.574.589.000.000	0,19112166 1	- 0,466	- 0,089062 694	- 0,0361 34738	-0,15948103	0,123346292	-0,123346292
108	2017	ROTI (Nippon Indosari Carpindo Tbk)	Rp 414.702.426.418	Rp (44.085.213.345)	- 0,01509953 3	- 0,466	0,007036 382	- 0,0805 76072	-0,103133217	0,022557145	-0,022557145
109	2017	SCCO (Supreme Cable Manufacturing Corporartion)	Rp 522.526.634.709	Rp (592.777.260.471)	- 0,24195627 3	- 0,466	0,112751 623	0,1387 71378	0,058828127	0,079943251	-0,079943251
110	2017	SIDO (Sidomulyo selaras Tbk)	Rp 462.656.000.000	Rp 178.039.000.000	0,05959237	- 0,466	- 0,027770 045	- 0,0357 79723	-0,092422818	0,056643095	-0,056643095
111	2017	SIPD (Sierad Produce Tbk)	Rp (26.050.000.000)	Rp (28.325.000.000)	- 0,01103337 4	- 0,466	0,005141 552	- 0,0357 02948	-0,111398217	0,075695269	-0,075695269
112	2017	SMSM (Selamat Sempurna Tbk)	Rp 582.843.000.000	Rp (136.811.000.000)	- 0,06067706 3	- 0,466	0,028275 511	0,0485 00492	0,009217324	0,039283168	-0,039283168
113	2017	SPMA (Suparma Tbk)	Rp 266.413.599.145	Rp (134.641.907.920)	- 0,06236735 2	- 0,466	0,029063 186	- 0,0182 92855	-0,148954947	0,130662092	-0,130662092
114	2017	SRSN (Indo Acidatama Tbk)	Rp 114.821.748.000	Rp (28.956.647.000)	- 0,04037740 9	- 0,466	0,018815 873	- 0,0950 52028	-0,017833967	-0,077218061	0,077218061
115	2017	STAR (Star Petrocohem Tbk)	Rp 36.390.716.827	Rp 42.393.020.929	0,06142248 3	- 0,466	- 0,028622 877	- 0,1132 86647	-0,132312549	0,019025902	-0,019025902
116	2017	TCID (Mandom Indonesia Tbk)	Rp 264.194.256.792	Rp 99.514.171.525	0,04554213 7	- 0,466	- 0,021222	- 0,0844	-0,138641929	0,054168927	-0,054168927

							636	73003			
117	2017	TOTO (Surya Toto Indonesia Tbk)	Rp 305.802.664.813	Rp 115.537.396.895	0,04475694	- 0,466	- 0,020856 734	- 0,0551 64639	-0,066027607	0,010862968	-0,010862968
118	2017	TRIS (Trisula International Tbk)	Rp 45.332.234.603	Rp 42.192.934.823	0,06595725 8	- 0,466	- 0,030736 082	- 0,1146 25835	-0,117631901	0,003006066	-0,003006066
119	2017	UNVR (Unilever Indonesia Tbk)	Rp 6.684.219.000.000	Rp 375.643.000.000	0,02243221 3	- 0,466	- 0,010453 411	- 0,0033 02341	-0,105980373	0,102678032	-0,102678032
120	2017	WIIM (Wismilak Inti Makmur Tbk)	Rp 136.703.864.740	Rp 57.895.324.216	0,04277029	- 0,466	- 0,019930 955	- 0,1292 8737	-0,116100145	-0,013187225	0,013187225

LAMPIRAN 6
Daftar KAP Perusahaan Sampel 2011-2017

NO	Sampel	2017	2016	2015	2014	2013	2012	2011
1	ADES (Akasha Wira International)	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Tanubrata Sutanto Fahmi Bambang & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan	Johan Malonda Mustika & Rekan
2	AKPI (Argha Karya Prima Ind Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
3	ALKA (Alakasa Industrindo Tbk)	Johanes Patricia	Johannes Patricia	Johanes Patricia	Johanes Patricia	Johanes Patricia	Johanes Patricia	Johanes Patricia
4	ALMI (Alumindo Light Metal Industry Tbk)	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan
5	AMFG (Asahimas Flat Glass Tbk)	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja
6	APLI (Asiaplas Industries Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan & Rekan	Purwantono, Suherman & Surja	Tanubrata Sutanto Fahmi Bambang & Rekan
7	ARNA (Arwana Citramulia Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
8	ASII (Astra International Tbk)	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan
9	AUTO (Astra	Tanudiredja,	Tanudiredja, Wibisana	Tanudiredja, Wibisana &	Tanudiredja, Wibisana	Tanudiredja,	Tanudiredja,	Tanudiredja,

	Otoprarts Tbk)	Wibisana & Rekan	& Rekan	Rekan	& Rekan	Wibisana & Rekan	Wibisana & Rekan	Wibisana & Rekan
10	BAJA (aranacental Bajatama Tbk)	Mirawati Sensi Idris	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	Tjahjadi & Tamara	Rama Wendra	Hadori Sugiarto Adi & rekan
11	BIMA (Primarindo Asia Infrastructure Tbk)	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih	Koesbandijah, Beddy Samsi & Setiasih	AF. Rachman & soetjipto WS	AF. Rachman & soetjipto WS	AF. Rachman & Soetjipto WS.	Sanusi, Supardi & Soegiharto
12	BRNA (Berlina Tbk)	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hendrawanata Eddy & Siddharta	Hendrawanata Eddy & Siddharta	Hendrawanata Eddy & Siddharta	Hendrawanata Eddy & Siddharta
13	BTON (Betonjaya Mannggal Tbk)	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan
14	BUDI (PT Budi Starch & Sweetener Tbk)	Mirawati Sensi Idris	Mirawati Sensi Idris	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi suryanto & Lianny	Mulyamin Sensi suryanto & Lianny	Mulyamin Sensi suryanto & Lianny	Mulyanmin Sensi suryanto & Lianny
15	CEKA (PT Wilmar Cahaya Indonesia Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
16	CINT (PT Chitose Internasional Tbk)	Teramihardja, Pradhono & Chandra	Gideon Adi & Rekan	Gideon Adi & Rekan	Anwar & Rekan	tidak publikasi	tidak publikasi	tidak publikasi
17	CPIN (Charoen Pokphand Indonesia Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
18	DLTA (Delta Djakarta Tbk)	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio
19	DPNS (Duta Pertiwi Nusantara	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono, Retno,	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan	Paul Hadiwinata, Hidajat, Arsono, Retno,	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono,

	Tbk)	Retno, Palilingan & Rekan	Palilingan & Rekan	& Rekan	Palilingan & Rekan	Retno, Palilingan & Rekan	Retno, Palilingan & Rekan	Retno, Palilingan & Rekan
20	DVLA (Darya Varia Laboratoria Tbk)	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja
21	EKAD (Ekadharna International Tbk)	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra	Teramihardja, Pradhono & Chandra
22	GDST (Gunawan Dianjaya Steel Tbk)	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan	Hadori Sugiarto Adi & rekan
23	GGRM (Gudang Garam Tbk)	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja
24	HMSP (HM Sampoerna Tbk)	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan
25	ICBP (Indofood CBP Sukses Makmur Tbk)	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja
26	IGAR (Champion Pasific Indonesia Tbk)	Purwantonono, Suherman & Surja	Hertanto Grace Karunawan	Hertanto Grace Karunawan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan	Amir Abadi Jusuf. Aryanto, Mawar & Rekan
27	IMAS (Indomobil Sukses Internasional Tbk)	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja	Purwantonono, Suherman & Surja
28	INAF (Indofarma (Persero) Tbk)	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hendrawniata Eddy & Siddharta	Hendrawniata Eddy & Siddharta	Husni, Mucharam & Rusdini	Husni, Mucharam & Rusdini
29	INAI (Indal Aluminium Industry	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono, Retno,	Paul Hadiwinata, Hidajat, Arsono, Retno, Palilingan	Paul Hadiwinata, Hidajat, Arsono, Retno,	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono,	Paul Hadiwinata, Hidajat, Arsono,

	Tbk)	Retno, Palilingan & Rekan	Palilingan & Rekan	& Rekan	Palilingan & Rekan	Retno, Palilingan & Rekan	Retno, Palilingan & Rekan	Retno, Palilingan & Rekan
30	INCI (Intanwijaya Internasional Tbk)	Kanaka Puradiredja, Suhartono	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hananta Budianto & Rekan	Hananta Budianto & Co	Hananta Budianto & Co	Hananta Budianto & Co.
31	INDF (Indofood Sukses Makmur Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
32	INDS (Indospring Tbk)	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan
33	INTP (Indocement Tunggul Prakarsa Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
34	JECC (Jembo Cable Company Tbk)	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi & Rekan	Tanubrata Sutanto Fahmi & Co.	Tanubrata Sutanto Fahmi & Co.	Tanubrata Sutanto Fahmi & Co.
35	JPFA (JAPFA Comfeed Indonesia Tbk)	Purwantono, Suherman & Surja	Mirawati Sensi Idris	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny
36	KBLM (Kabelindo Murni Tbk)	Kanaka Puradiredja, Suhartono	Kanaka Puradiredja, Suhartono	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Doli, Bambang, Sulistiyanto, Dadang & Ali	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Doli, Bambang, Sudarmadji, Dadang
37	KBRI (Kertas Basuki Rachmat Indonesia Tbk)	Kanaka Puradiredja, Suhartono	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata Hanny Erwin & Sumargo	Hananta Budianto & Rekan	Hananta Budianto & Rekan	Hananta Budianto & Rekan	Hananta Budianto & Rekan
38	KDSI (Kedawung	Kosasih	Kosasih Nurdiyaman,	Kosasih Nurdiyaman,	Kosasih Nurdiyaman,	Kosasih	Kosasih	Kosasih Nurdiyaman,

	Setia Industrial Tbk)	Nurdiyaman, Mulyadi, Tjahid & Rekan	Mulyadi, Tjahid & Rekan	Mulyadi, Tjahid & Rekan	Mulyadi, Tjahid & Rekan	Nurdiyaman, Mulyadi, Tjahid & Rekan	Nurdiyaman, Mulyadi, Tjahid & Rekan	Mulyadi, Tjahid & Rekan
39	KIAS (Keramika Indonesia Assosiasi Tbk)	Siddharta dan Widjaja	Siddharta dan Widjaja	Mulyamin Sensi Suryanto & Lianny		Mulyamin Sensi Suryanto & Lianny	Jamaludin, Aria, Sukimto & Rekan	Jamaludin, Aria, Sukimto
40	KINO (PT Kino Indonesia Tbk)	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	tidak publikasi	tidak publikasi	tidak publikasi	tidak publikasi
41	KLBF (Kalbe Farma Tbk)	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja	Purwantono, Suherman & Surja
42	KRAH (PT Grand Kartech Tbk)	Rama Wendra	Rama Wendra	Hendrawinata Hanny Erwin & Sumargo	Hendrawinata, Eddy & Siddharta	tidak publikasi	tidak publikasi	tidak publikasi
43	MBTO (Martina Berto Tbk)	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi Bambang & rekan	Tanubrata Sutanto Fahmi & Co.	Budiman, Wawan, Pamudji & Co. (
44	MERK (Merck Tbk)	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja
45	MLBI (Multi Bintang Indonesia Tbk)	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Osman Bing Satrio	Siddharta & Widjaja	Tanudiredja, Wibisana & Rekan	Siddharta dan Widjaja
46	MYOR (Mayora Indah Tbk)	Mirawati Sensi Idris	Mirawati Sensi Idris	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny	Mulyamin Sensi Suryanto & Lianny
47	RMBA (Bentoel International Investama Tbk)	Osman Bing Satrio	Osman Bing Satrio	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan

58	TRIS (Trisula International Tbk)	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Gideon Adi & Rekan	Gideon Adi & Rekan	Paul Hadiwinata, Hidajat, Arsono, Ade Fatma & Rekan	Anwar & Rekan	Anwar & Rekan	tidak publikasi
59	UNVR (Unilever Indonesia Tbk)	Siddharta dan Widjaja	Siddharta dan Widjaja	Siddharta dan Widjaja	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan	Tanudiredja, Wibisana & Rekan
60	WIIM (Wismilak Inti Makmur Tbk)	Kosasih Nurdiyaman, Mulyadi & Rekan	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Kosasih Nurdiyaman, Mulyadi, Tjahid & Rekan	Gani Mulyadi & Handayani	Gani Mulyadi & Handayani	tidak publikasi	tidak publikasi