

LAMPIRAN

Lampiran 1 Tabulasi Rasio Likuiditas

No	Tahun	Nama Perusahaan	Aset Lancar* (<i>Current Asset</i>)	Hutang Lancar* (<i>Current Liabilities</i>)	Persediaan* (<i>Inventory</i>)	Current Ratio	Acid Test Ratio
1	2010	EXCL	2,228,017,000,000	4,563,033,000,000	61,044,000,000	0.49	0.47
2	2010	ISAT	6,158,854,000,000	11,946,853,000,000	105,885,000,000	0.52	0.51
3	2010	TLKM	18,730,627,000,000	20,472,898,000,000	515,536,000,000	0.91	0.89
1	2011	EXCL	3,387,237,000,000	8,728,212,000,000	66,595,000,000	0.39	0.38
2	2011	ISAT	6,579,439,000,000	11,952,171,000,000	75,890,000,000	0.55	0.54
3	2011	TLKM	21,258,000,000,000	22,189,000,000,000	758,000,000,000	0.96	0.92
1	2016	EXCL	6,806,863,000,000	14,477,038,000,000	161,078,000,000	0.47	0.46
2	2016	ISAT	8,073,481,000,000	19,086,592,000,000	79,272,000,000	0.42	0.42
3	2016	TLKM	47,701,000,000,000	39,762,000,000,000	584,000,000,000	1.20	1.18
1	2017	EXCL	7,180,742,000,000	15,226,516,000,000	143,303,000,000	0.47	0.46
2	2017	ISAT	9,479,271,000,000	16,200,457,000,000	87,820,000,000	0.59	0.58
3	2017	TLKM	47,561,000,000,000	45,760,000,000,000	631,000,000,000	1.04	1.03

**Dalam Rupiah*

Lampiran 2 Tabulasi Rasio Aktivitas

No	Tahun	Nama Perusahaan	Penjualan bersih* (<i>Net Sales</i>)	Piutang Usaha* (<i>Trade Receivable</i>)	Total Asset*	Receivable Turnover	Asset Turnover
1	2010	EXCL	17,458,639,000,000	534,717,000,000	27,251,281,000,000	32.65	0.64
2	2010	ISAT	19,796,515,000,000	1,558,457,000,000	52,818,187,000,000	12.70	0.37
3	2010	TLKM	68,629,000,000,000	4,433,000,000,000	99,758,447,000,000	15.48	0.69
1	2011	EXCL	18,712,778,000,000	669,978,000,000	31,170,654,000,000	27.93	0.60
2	2011	ISAT	20,576,893,000,000	1,446,789,000,000	52,172,311,000,000	14.22	0.39
3	2011	TLKM	71,253,000,000,000	5,250,000,000,000	103,054,000,000,000	13.57	0.69
1	2016	EXCL	21,341,425,000,000	662,711,000,000	54,896,286,000,000	32.20	0.39
2	2016	ISAT	29,184,624,000,000	2,750,192,000,000	50,838,704,000,000	10.61	0.57
3	2016	TLKM	116,333,000,000,000	7,900,000,000,000	179,611,000,000,000	14.73	0.65
1	2017	EXCL	22,875,662,000,000	631,808,000,000	56,321,441,000,000	36.21	0.41
2	2017	ISAT	29,926,098,000,000	3,988,891,000,000	50,661,040,000,000	7.50	0.59
3	2017	TLKM	128,256,000,000,000	9,563,000,000,000	198,484,000,000,000	13.41	0.65

**Dalam Rupiah*

Lampiran 3 Tabulasi Rasio Profitabilitas

No	Tahun	Nama Perusahaan	Net Sales/Penjualan bersih*	Piutang Usaha/Trade Receivable*	Total Asset*	Net Income/Laba bersih*	Total Equity/Total Ekuitas*	Net Profit Margin	Return On Asset	Return On Equity
1	2010	EXCL	17,458,639,000,000	534,717,000,000	27,251,281,000,000	2,891,261,000,000	11,715,074,000,000	0.17	0.11	0.25
3	2010	ISAT	19,796,515,000,000	1,558,457,000,000	52,818,187,000,000	724,019,000,000	18,236,486,000,000	0.04	0.01	0.04
4	2010	TLKM	68,629,000,000,000	4,433,000,000,000	99,758,447,000,000	15,870,000,000,000	56,415,000,000,000	0.23	0.16	0.28
1	2011	EXCL	18,712,778,000,000	669,978,000,000	31,170,654,000,000	2,830,101,000,000	13,692,512,000,000	0.15	0.09	0.21
3	2011	ISAT	20,576,893,000,000	1,446,789,000,000	52,172,311,000,000	932,503,000,000	18,815,973,000,000	0.05	0.02	0.05
4	2011	TLKM	71,253,000,000,000	5,250,000,000,000	103,054,000,000,000	15,470,000,000,000	60,981,000,000,000	0.22	0.15	0.25
1	2016	EXCL	21,341,425,000,000	662,711,000,000	54,896,286,000,000	375,516,000,000	21,209,145,000,000	0.02	0.01	0.02
3	2016	ISAT	29,184,624,000,000	2,750,192,000,000	50,838,704,000,000	1,275,655,000,000	14,177,119,000,000	0.04	0.03	0.09
4	2016	TLKM	116,333,000,000,000	7,900,000,000,000	179,611,000,000,000	29,172,000,000,000	105,544,000,000,000	0.25	0.16	0.28
1	2017	EXCL	22,875,662,000,000	631,808,000,000	56,321,441,000,000	375,244,000,000	21,630,850,000,000	0.02	0.01	0.02
3	2017	ISAT	29,926,098,000,000	3,988,891,000,000	50,661,040,000,000	1,301,929,000,000	14,815,534,000,000	0.04	0.03	0.09
4	2017	TLKM	128,256,000,000,000	9,563,000,000,000	198,484,000,000,000	32,701,000,000,000	112,130,000,000,000	0.25	0.16	0.29

**Dalam rupiah*

Lampiran 4 Tabulasi Rasio Cakupan

No	Tahun	Nama Perusahaan	Total Asset*	Total Hutang (Total Debt)*	Debt Ratio
1	2010	EXCL	27,251,281,000,000	15,536,207,000,000	0.57
3	2010	ISAT	52,818,187,000,000	34,581,701,000,000	0.65
4	2010	TLKM	99,758,447,000,000	44,086,000,000,000	0.44
1	2011	EXCL	31,170,654,000,000	17,478,142,000,000	0.56
3	2011	ISAT	52,172,311,000,000	33,356,338,000,000	0.64
4	2011	TLKM	103,054,000,000,000	42,073,000,000,000	0.41
1	2016	EXCL	54,896,286,000,000	33,687,141,000,000	0.61
3	2016	ISAT	50,838,704,000,000	36,661,585,000,000	0.72
4	2016	TLKM	179,611,000,000,000	74,067,000,000,000	0.41
1	2017	EXCL	56,321,441,000,000	34,690,591,000,000	0.62
3	2017	ISAT	50,661,040,000,000	35,845,506,000,000	0.71
4	2017	TLKM	198,484,000,000,000	86,354,000,000,000	0.44

*Dalam rupiah

Lampiran 5 Analisis Deskriptif

Descriptives

		N	Mean	Std. Deviation	Minimum	Maximum
CurrentRatio	2010	3	.6400	.23431	.49	.91
	2011	3	.6333	.29400	.39	.96

	2016	3	.6967	.43662	.42	1.20
	2017	3	.7000	.30050	.47	1.04
AcidTestRatio	2010	3	.6233	.23180	.47	.89
	2011	3	.6133	.27737	.38	.92
	2016	3	.6867	.42771	.42	1.18
	2017	3	.6900	.30050	.46	1.03
ReceivableTurnover	2010	3	20.2767	10.80540	12.70	32.65
	2011	3	18.5733	8.10963	13.57	27.93
	2016	3	19.1800	11.46228	10.61	32.20
	2017	3	19.0400	15.16043	7.50	36.21
AssetTurnover	2010	3	.5667	.17214	.37	.69
	2011	3	.5600	.15395	.39	.69
	2016	3	.5367	.13317	.39	.65
	2017	3	.5500	.12490	.41	.65
NetProfitMargin	2010	3	.1467	.09713	.04	.23
	2011	3	.1400	.08544	.05	.22
	2016	3	.1033	.12741	.02	.25
	2017	3	.1033	.12741	.02	.25
	Total	12	.1233	.09689	.02	.25
ReturnOnAset	2010	3	.0933	.07638	.01	.16
	2011	3	.0867	.06506	.02	.15
	2016	3	.0667	.08145	.01	.16
	2017	3	.0667	.08145	.01	.16
ReturnOnEquity	2010	3	.1900	.13077	.04	.28
	2011	3	.1700	.10583	.05	.25
	2016	3	.1300	.13454	.02	.28
	2017	3	.1333	.14012	.02	.29
DebtRatio	2010	3	.5533	.10599	.44	.65
	2011	3	.5367	.11676	.41	.64
	2016	3	.5800	.15716	.41	.72
	2017	3	.5900	.13748	.44	.71

ANOVA

	Sum of Squares	df	Mean Square	F	Sig.
--	----------------	----	-------------	---	------

CurrentRatio	Between Groups	.011	3	.004	.036	.990
	Within Groups	.845	8	.106		
	Total	.856	11			
AcidTestRatio	Between Groups	.015	3	.005	.049	.985
	Within Groups	.808	8	.101		
	Total	.823	11			
ReceivableTurnover	Between Groups	4.679	3	1.560	.011	.998
	Within Groups	1087.491	8	135.936		
	Total	1092.170	11			
AssetTurnover	Between Groups	.002	3	.001	.024	.995
	Within Groups	.173	8	.022		
	Total	.175	11			
NetProfitMargin	Between Groups	.005	3	.002	.132	.938
	Within Groups	.098	8	.012		
	Total	.103	11			
ReturnOnAset	Between Groups	.002	3	.001	.097	.959
	Within Groups	.047	8	.006		
	Total	.048	11			
ReturnOnEquity	Between Groups	.008	3	.003	.154	.924
	Within Groups	.132	8	.017		
	Total	.140	11			
DebtRatio	Between Groups	.005	3	.002	.105	.955
	Within Groups	.137	8	.017		
	Total					

Total	.142	11		
-------	------	----	--	--

Lampiran 6 Uji *Wilcoxon Signed Rank Test*

1. Current Ratio

		Ranks		
		N	Mean Rank	Sum of Ranks
CRsesudah - CRSebelum	Negative Ranks	4 ^a	3.75	15.00
	Positive Ranks	2 ^b	3.00	6.00
	Ties	0 ^c		
	Total	6		

a. CRsesudah < CRSebelum

b. CRsesudah > CRSebelum

c. CRsesudah = CRSebelum

Test Statistics ^a	
	CRsesudah - CRSebelum

Z	-0.946 ^b
Asymp. Sig. (2-tailed)	.344

- a. Wilcoxon Signed Ranks Test
b. Based on positive ranks.

2. Acid Test Ratio

		Ranks		
		N	Mean Rank	Sum of Ranks
ATRSesudah - ATRSebelum	Negative Ranks	2 ^a	2.50	5.00
	Positive Ranks	4 ^b	4.00	16.00
	Ties	0 ^c		
	Total	6		

- a. ATRSebelum < ATRSebelum
b. ATRSebelum > ATRSebelum
c. ATRSebelum = ATRSebelum

Test Statistics ^a	
	ATRSesudah - ATRSebelum
Z	-1.153 ^b
Asymp. Sig. (2-tailed)	.249

- a. Wilcoxon Signed Ranks Test
b. Based on negative ranks.

3. Receivable Turnover

		Ranks		
		N	Mean Rank	Sum of Ranks
RTSesudah - RTSebelum	Negative Ranks	5 ^a	3.00	15.00
	Positive Ranks	1 ^b	6.00	6.00
	Ties	0 ^c		
	Total	6		

- a. RTSesudah < RTSebelum
b. RTSesudah > RTSebelum
c. RTSesudah = RTSebelum

Test Statistics^a

	RTSesudah - RTSebelum
Z	-.943 ^b
Asymp. Sig. (2-tailed)	.345

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

4. Asset Turnover

Ranks

		N	Mean Rank	Sum of Ranks
ATSesudah – ATSebelum	Negative Ranks	4 ^a	3.00	12.00
	Positive Ranks	2 ^b	4.50	9.00
	Ties	0 ^c		
	Total	6		

a. ATSebelum < ATSebelum

b. ATSebelum > ATSebelum

c. ATSebelum = ATSebelum

Test Statistics^a

	ATSebelum - ATSebelum
Z	-.316 ^b
Asymp. Sig. (2-tailed)	.752

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

5. Net Profit Margin

Ranks

		N	Mean Rank	Sum of Ranks
NPMSesudah – NPMSesbelum	Negative Ranks	3 ^a	3.33	10.00
	Positive Ranks	2 ^b	2.50	5.00
	Ties	1 ^c		

Total	6	
-------	---	--

- a. NPMSesudah < NPMSebelum
- b. NPMSesudah > NPMSebelum
- c. NPMSesudah = NPMSebelum

Test Statistics^a

	NPMSesudah - NPMSebelum
Z	-.674 ^b
Asymp. Sig. (2-tailed)	.500

- a. Wilcoxon Signed Ranks Test
- b. Based on positive ranks.

6. Return On Asset

Ranks

		N	Mean Rank	Sum of Ranks
ROASesudah - ROASebelum	Negative Ranks	2 ^a	4.50	9.00
	Positive Ranks	3 ^b	2.00	6.00
	Ties	1 ^c		
	Total	6		

- a. ROASesudah < ROASebelum
- b. ROASesudah > ROASebelum
- c. ROASesudah = ROASebelum

Test Statistics^a

	ROASesudah - ROASebelum
Z	-.406 ^b
Asymp. Sig. (2-tailed)	.684

- a. Wilcoxon Signed Ranks Test
- b. Based on positive ranks.

7. Return On Equity

Ranks

	N	Mean Rank	Sum of Ranks
--	---	-----------	--------------

ROESesudah – ROESebelum	Negative Ranks	2 ^a	4.50	9.00
	Positive Ranks	3 ^b	2.00	6.00
	Ties	1 ^c		
	Total	6		

a. ROESesudah < ROESebelum

b. ROESesudah > ROESebelum

c. ROESesudah = ROESebelum

Test Statistics^a

	ROESesudah - ROESebelum
Z	-.406 ^b
Asymp. Sig. (2-tailed)	.684

a. Wilcoxon Signed Ranks Test

b. Based on positive ranks.

8. Debt Ratio

Ranks

		N	Mean Rank	Sum of Ranks
DRSesudah - DRSebelum	Negative Ranks	1 ^a	1.50	1.50
	Positive Ranks	5 ^b	3.90	19.50
	Ties	0 ^c		
	Total	6		

a. DRSesudah < DRSebelum

b. DRSesudah > DRSebelum

c. DRSesudah = DRSebelum

Test Statistics^a

	DRSesudah - DRSebelum
Z	-1.897 ^b
Asymp. Sig. (2-tailed)	.058

a. Wilcoxon Signed Ranks Test

b. Based on negative ranks.

