

# LAMPIRAN

**Lampiran 1**

Data Mekanisme Bonus  
Perusahaan Manufaktur 2015-2017

NO	TAHUN	KODE	PERUSAHAAN	LABA BERSIH		MEKANISME BONUS
				TAHUN 2014	TAHUN 2015	
1	2015	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	377,903,000,000	373,750,000,000	0.989010407
2	2015	AKPI	Argha Karya Prima Industry Tbk	34,690,704,000	27,644,714,000	0.796891121
3	2015	ALDO	Alkindo Naratama Tbk	11,669,698,708	13,744,000,000	1.177751058
4	2015	AMFG	Asahimas Flat Glass Co Ltd Tbk	458,635,000,000	341,346,000,000	0.744265047
5	2015	APLI	Asiaplast Industries Tbk	9,691,077,438	1,854,274,736	0.191338347
6	2015	ARNA	Arwana Citra Mulia Tbk	261,651,053,219	71,209,943,348	0.27215615
7	2015	ASII	Astra International Tbk	22,125,000,000,000	15,613,000,000,000	0.705672316
8	2015	AUTO	Astra Otoparts Tbk	956,409,000,000	322,701,000,000	0.337408996
9	2015	BATA	Sepatu Bata Tbk	70,781,440,000	129,519,446,000	1.829850396
10	2015	BUDI	Budi Acid Jaya Tbk	28,499,000,000	21,072,000,000	0.739394365
11	2015	CEKA	PT Wilmar cahaya indonesi	41,001,414,954	106,549,446,980	2.598677316
12	2015	CINT	Chitose Internasional Tbk	26,065,329,538	29,477,807,514	1.130920193
13	2015	CPIN	Charoen Pokphand Indonesia Tbk	1,746,644,000,000	1,832,598,000,000	1.049210944
14	2015	DLTA	Delta Djakarta Tbk	288,073,432,000	192,045,199,000	0.666653629
15	2015	DPNS	Duta Pertiwi Nusantara Tbk	14,519,866,284	9,859,176,172	0.679012877
16	2015	DVLA	Darya-Varia Laboratoria Tbk	80,929,476,000	107,894,430,000	1.333190765
17	2015	EKAD	Ekadharma Tape Industries Tbk	40,756,078,282	47,040,256,456	1.154189962
18	2015	GGRM	Gudang Garam Tbk	5,395,293,000,000	6,452,834,000,000	1.196011783
19	2015	HMSP	HM Sampoerna Tbk	10,181,083,000,000	10,363,308,000,000	1.017898391
20	2015	ICBP	Indofood CBP Sukses Makmur Tbk	2,531,681,000,000	2,923,148,000,000	1.154627301
21	2015	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	54,898,874,758	51,416,184,307	0.936561715

22	2015	IMAS	Indomobil Sukses International Tbk	5,146,323,000,000	3,709,501,000,000	0.720806098
23	2015	IMPC	Impack Pratama Industri Tbk.	290,018,483,352	129,759,075,975	0.447416573
24	2015	INAI	Indal Aluminium Industry Tbk	22,058,700,759	28,615,673,167	1.29725107
25	2015	INCI	Intan Wijaya Internasional Tbk	11,028,221,012	19,220,640,866	1.7428596
26	2015	INDF	Indofood Sukses Makmur Tbk	5,146,323,000,000	3,709,501,000,000	0.720806098
27	2015	INDS	Indospring Tbk	127,657,349,869	1,933,819,152	0.015148514
28	2015	INTP	Indocement Tunggal Perkasa Tbk	5,274,009,000,000	4,356,661,000,000	0.826062489
29	2015	JECC	Jembo Cable Company Tbk	23,844,710,000	2,464,669,000	0.103363346
30	2015	JPFA	Japfa Comfeed Indonesia Tbk	384,846,000,000	524,484,000,000	1.36284124
31	2015	KAEF	Kimia Farma Tbk	236,531,070,864	252,972,506,074	1.069510678
32	2015	KBLM	Kabelindo Murni Tbk	20,623,713,329	12,760,365,612	0.618722992
33	2015	KDSI	Kedawung Setia Industrial Tbk	45,687,373,251	11,470,563,293	0.251066377
34	2015	KLBF	Kalbe Farma Tbk	2,121,090,581,630	2,057,694,281,873	0.97011146
35	2015	LION	Lion Metal Works Tbk	49,001,630,102	46,018,637,487	0.939124625
36	2015	LMSH	Lion Mesh Prima Tbk	7,403,115,436	1,944,443,395	0.262652043
37	2015	MERK	Merck Tbk	181,472,234,000	142,545,462,000	0.785494612
38	2015	MLBI	Multi Bintang Indonesia Tbk	794,883,000,000	496,909,000,000	0.625134768
39	2015	MYOR	Mayora Indah Tbk	409,824,768,594	1,250,233,128,560	3.050652924
40	2015	MYRX	Hanson International	68,053,138,932	14,493,618,346	0.212975016
41	2015	PICO	Pelangi Indah Canindo Tbk	16,226,153,752	14,975,406,018	0.922917794
42	2015	PYFA	Pyridam Farma Tbk	2,657,665,405	3,087,104,465	1.161585074
43	2015	RICY	Ricky Putra Globalindo Tbk	15,111,531,641	13,465,713,464	0.891088593
44	2015	ROTI	Nippon Indosari Corpindo Tbk	188,577,521,074	270,538,700,440	1.434628576
45	2015	SCCO	Sucaco Tbk	137,618,900,727	159,119,646,125	1.156233957
46	2015	SIDO	Jamu dan Farmasi Sidomuncul Tbk	417,511,000,000	437,475,000,000	1.047816704
47	2015	SKBM	Sekar Bumi Tbk	90,094,363,594	40,150,560,621	0.445650083

48	2015	SKLT	Sekar Laut Tbk	16,480,714,984	20,066,791,849	1.217592311
49	2015	SMBR	PT Semen Baturaja (Persero) Tbk	328,336,316,000	354,180,062,000	1.078711202
50	2015	SMGR	Semen Gresik (Persero) Tbk	420,436,000,000	461,307,000,000	1.09721099
51	2015	SMSM	Selamat Sempurna Tbk	420,436,000,000	461,307,000,000	1.09721099
52	2015	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	14,456,260,000	15,504,788,000	1.07253107
53	2015	STTP	Siantar TOP Tbk	123,465,403,948	185,705,201,171	1.504107185
54	2015	TALF	Tunas Alfin Tbk.	57,889,730,059	33,717,725,980	0.582447456
55	2015	TBLA	Tunas Baru Lampung Tbk	436,503,000,000	200,783,000,000	0.459980802
56	2015	TCID	Mandom Indonesia Tbk	174,314,394,101	544,474,278,014	3.123518748
57	2015	TIRT	Tirta Mahakam Resources Tbk	23,140,521,040	-865,431,603	-0.037398968
58	2015	TOTO	Surya Toto Indonesia Tbk	293,803,908,949	285,236,780,659	0.970840659
59	2015	TRST	Trias Sentosa Tbk	30,084,477,143	25,314,103,403	0.841434049
60	2015	TSPC	Tempo Scan Pacific Tbk	584,293,062,124	529,218,651,807	0.905741803
61	2015	TURI	Tunas Ridean Tbk	254,019,000,000	292,222,000,000	1.150394262
62	2015	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	283,360,914,211	523,100,215,029	1.84605635
63	2015	UNVR	Unilever Indonesia Tbk	5,738,523,000,000	5,851,805,000,000	1.01974062
64	2015	UNTR	United Traktor Tbk.	4,832,049,000,000	2,792,439,000,000	0.577899562
65	2015	WIIM	Wismilak Inti Makmur Tbk	112,304,822,060	131,081,111,587	1.167190413
66	2015	WTON	Wijaya Karya Beton Tbk.	323,707,615,317	171,784,021,770	0.530676492

NO	TAHUN	KODE	PERUSAHAAN	LABA BERSIH		MEKANISME BONUS
				TAHUN 2015	TAHUN 2016	
1	2016	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	373,750,000,000	719,228,000,000	1.924355853
2	2016	AKPI	Argha Karya Prima Industry Tbk	27,644,714,000	52,393,857,000	1.895257697
3	2016	ALDO	Alkindo Naratama Tbk	13,744,000,000	25,229,505,223	1.835674129
4	2016	AMFG	Asahimas Flat Glass Co Ltd Tbk	341,346,000,000	260,444,000,000	0.762991217
5	2016	APLI	Asiaplast Industries Tbk	1,854,274,736	12,909,670,123	6.962112934
6	2016	ARNA	Arwana Citra Mulia Tbk	71,209,943,348	91,375,910,975	1.283190334
7	2016	ASII	Astra International Tbk	15,613,000,000,000	18,302,000,000,000	1.172228271
8	2016	AUTO	Astra Otoparts Tbk	322,701,000,000	483,421,000,000	1.498046179
9	2016	BATA	Sepatu Bata Tbk	129,519,446,000	42,231,663,000	0.326064265
10	2016	BUDI	Budi Acid Jaya Tbk	21,072,000,000	38,624,000,000	1.832953683
11	2016	CEKA	PT Wilmar Cahaya Indonesia Tbk.	106,549,446,980	249,697,013,626	2.343484839
12	2016	CINT	Chitose Internasional Tbk	29,477,807,514	20,619,309,858	0.699485871
13	2016	CPIN	Charoen Pokphand Indonesia Tbk	1,832,598,000,000	2,225,402,000,000	1.214342698
14	2016	DLTA	Delta Djakarta Tbk	192,045,199,000	254,509,268,000	1.325257123
15	2016	DPNS	Duta Pertiwi Nusantara Tbk	9,859,176,172	10,009,391,103	1.015236053
16	2016	DVLA	Darya-Varia Laboratoria Tbk	107,894,430,000	152,083,400,000	1.409557472
17	2016	EKAD	Ekadharna Tape Industries Tbk	47,040,256,456	90,685,821,530	1.927834335
18	2016	GGRM	Gudang Garam Tbk	6,452,834,000,000	6,672,682,000,000	1.034069992
19	2016	HMSP	HM Sampoerna Tbk	10,363,308,000,000	12,762,229,000,000	1.231482168
20	2016	ICBP	Indofood CBP Sukses Makmur Tbk	2,923,148,000,000	3,631,301,000,000	1.242256978
21	2016	IGAR	Champion Pacific Indonesia Tbk	51,416,184,307	69,305,629,795	1.347934133
22	2016	IMAS	Indomobil Sukses International Tbk	3,709,501,000,000	5,266,908,000,000	1.419842723
23	2016	IMPC	Impack Pratama Industri Tbk.	129,759,075,975	125,823,130,775	0.969667284
24	2016	INAI	Indal Aluminium Industry Tbk	28,615,673,167	35,552,975,244	1.242430155

25	2016	INCI	Intan Wijaya Internasional Tbk	19,220,640,866	9,988,836,259	0.519693195
26	2016	INDF	Indofood Sukses Makmur Tbk	3,709,501,000,000	5,266,908,000,000	1.419842723
27	2016	INDS	Indospring Tbk	1,933,819,152	49,556,367,334	25.62616431
28	2016	INTP	Indocement Tunggul Perkasa Tbk	4,356,661,000,000	3,870,319,000,000	0.888368179
29	2016	JECC	Jembo Cable Company Tbk	2,464,669,000	132,423,161,000	53.72857816
30	2016	JPFA	Japfa Comfeed Indonesia Tbk	524,484,000,000	2,171,608,000,000	4.140465677
31	2016	KAEF	Kimia Farma Tbk	252,972,506,074	271,597,947,663	1.073626347
32	2016	KBLM	Kabelindo Murni Tbk	12,760,365,612	21,245,022,916	1.664922743
33	2016	KDSI	Kedawung Setia Industrial Tbk	11,470,563,293	47,127,349,067	4.108547058
34	2016	KLBF	Kalbe Farma Tbk	2,057,694,281,873	2,350,884,933,551	1.14248504
35	2016	LION	Lion Metal Works Tbk	46,018,637,487	42,345,417,055	0.920179722
36	2016	LMSH	Lion Mesh Prima Tbk	1,944,443,395	6,252,814,811	3.215735067
37	2016	MERK	Merck Tbk	142,545,462,000	153,842,847,000	1.07925461
38	2016	MLBI	Multi Bintang Indonesia Tbk	496,909,000,000	982,129,000,000	1.976476578
39	2016	MYOR	Mayora Indah Tbk	1,250,233,128,560	1,388,676,127,665	1.110733747
40	2016	MYRX	Hanson International	14,493,618,346	68,053,138,932	4.695386432
41	2016	PICO	Pelangi Indah Canindo Tbk	14,975,406,018	13,753,051,941	0.918375897
42	2016	PYFA	Pyridam Farma Tbk	3,087,104,465	4,286,731,230	1.388592864
43	2016	RICY	Ricky Putra Globalindo Tbk	13,465,713,464	14,033,426,519	1.042159894
44	2016	ROTI	Nippon Indosari Corpindo Tbk	270,538,700,440	279,777,368,831	1.034149156
45	2016	SCCO	Sucaco Tbk	159,119,646,125	340,593,630,534	2.140487607
46	2016	SIDO	Jamu dan Farmasi Sidomuncul Tbk	437,475,000,000	480,525,000,000	1.098405623
47	2016	SKBM	Sekar Bumi Tbk	40,150,560,621	22,545,456,050	0.561522821
48	2016	SKLT	Sekar Laut Tbk	20,066,791,849	20,646,121,074	1.028870047
49	2016	SMBR	PT Semen Baturaja (Persero) Tbk	354,180,062,000	259,090,525,000	0.73152205
50	2016	SMGR	Semen Gresik (Persero) Tbk	461,307,000,000	502,192,000,000	1.088628614

51	2016	SMSM	Selamat Sempurna Tbk	461,307,000,000	502,192,000,000	1.088628614
52	2016	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	15,504,788,000	11,056,051,000	0.713073342
53	2016	STTP	Siantar TOP Tbk	185,705,201,171	174,176,717,866	0.937920515
54	2016	TALF	Tunas Alfin Tbk.	33,717,725,980	30,137,707,324	0.89382384
55	2016	TBLA	Tunas Baru Lampung Tbk	200,783,000,000	621,011,000,000	3.092946116
56	2016	TCID	Mandom Indonesia Tbk	544,474,278,014	162,059,596,347	0.297644173
57	2016	TIRT	Tirta Mahakam Resources Tbk	-865,431,603	28,988,504,757	-33.49600899
58	2016	TOTO	Surya Toto Indonesia Tbk	285,236,780,659	168,564,583,718	0.590963702
59	2016	TRST	Trias Sentosa Tbk	25,314,103,403	33,794,866,940	1.335021288
60	2016	TSPC	Tempo Scan Pacific Tbk	529,218,651,807	545,493,536,262	1.030752666
61	2016	TURI	Tunas Ridean Tbk	292,222,000,000	552,456,000,000	1.890535278
62	2016	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	523,100,215,029	709,825,635,742	1.356959174
63	2016	UNVR	Unilever Indonesia Tbk	5,851,805,000,000	6,390,672,000,000	1.092085604
64	2016	UNTR	United Traktor Tbk.	2,792,439,000,000	5,104,477,000,000	1.827963655
65	2016	WIIM	Wismilak Inti Makmur Tbk	131,081,111,587	106,290,306,868	0.810874317
66	2016	WTON	Wijaya Karya Beton Tbk.	171,784,021,770	282,148,079,843	1.642458227

NO	TAHUN	KODE	PERUSAHAAN	LABA BERSIH		MEKANISME BONUS
				TAHUN 2016	TAHUN 2017	
1	2017	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	719,228,000,000	176,749,000,000	0.245748219
2	2017	AKPI	Argha Karya Prima Industry Tbk	52,393,857,000	13,333,970,000	0.254494911
3	2017	ALDO	Alkindo Naratama Tbk	25,229,505,223	29,035,395,397	1.150850765
4	2017	AMFG	Asahimas Flat Glass Co Ltd Tbk	260,444,000,000	38,569,000,000	0.148089417
5	2017	APLI	Asiaplast Industries Tbk	12,909,670,123	1,329,429,201	0.102979332
6	2017	ARNA	Arwana Citra Mulia Tbk	91,375,910,975	122,183,909,643	1.337156679
7	2017	ASII	Astra International Tbk	18,302,000,000,000	23,165,000,000,000	1.265708666
8	2017	AUTO	Astra Otoparts Tbk	483,421,000,000	547,781,000,000	1.133134473
9	2017	BATA	Sepatu Bata Tbk	42,231,663,000	53,654,376,000	1.270477461
10	2017	BUDI	Budi Acid Jaya Tbk	38,624,000,000	45,691,000,000	1.182969138
11	2017	CEKA	Cahaya Kalbar Tbk	249,697,013,626	107,420,886,839	0.430204932
12	2017	CINT	Chitose Internasional Tbk	20,619,309,858	29,648,261,092	1.43788814
13	2017	CPIN	Charoen Pokphand Indonesia Tbk	2,225,402,000,000	2,496,787,000,000	1.121948754
14	2017	DLTA	Delta Djakarta Tbk	254,509,268,000	279,772,635,000	1.099263053
15	2017	DPNS	Duta Pertiwi Nusantara Tbk	10,009,391,103	5,963,420,071	0.595782502
16	2017	DVLA	Darya-Varia Laboratoria Tbk	152,083,400,000	162,249,293,000	1.066844199
17	2017	EKAD	Ekadharma Tape Industries Tbk	90,685,821,530	76,195,665,729	0.840215862
18	2017	GGRM	Gudang Garam Tbk	6,672,682,000,000	7,755,347,000,000	1.162253349
19	2017	HMSP	HM Sampoerna Tbk	12,762,229,000,000	12,670,534,000,000	0.992815127
20	2017	ICBP	Indofood CBP Sukses Makmur Tbk	3,631,301,000,000	3,543,173,000,000	0.975731012
21	2017	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	69,305,629,795	72,376,683,136	1.044311744
22	2017	IMAS	Indomobil Sukses International Tbk	5,266,908,000,000	5,145,063,000,000	0.976865933
23	2017	IMPC	Impack Pratama Industri Tbk.	125,823,130,775	91,303,491,940	0.7256495
24	2017	INAI	Indal Aluminium Industry Tbk	35,552,975,244	38,651,704,520	1.087158086



25	2017	INCI	Intan Wijaya Internasional Tbk	9,988,836,259	16,554,272,131	1.657277355
26	2017	INDF	Indofood Sukses Makmur Tbk	5,266,908,000,000	5,145,063,000,000	0.976865933
27	2017	INDS	Indospring Tbk	49,556,367,334	113,639,539,901	2.293137008
28	2017	INTP	Indocement Tunggul Perkasa Tbk	3,870,319,000,000	1,859,818,000,000	0.480533517
29	2017	JECC	Jembo Cable Company Tbk	132,423,161,000	83,355,370,000	0.629462168
30	2017	JPFA	Japfa Comfeed Indonesia Tbk	2,171,608,000,000	1,107,810,000,000	0.510133505
31	2017	KAEF	Kimia Farma Tbk	271,597,947,663	331,707,917,461	1.221319676
32	2017	KBLM	Kabelindo Murni Tbk	21,245,022,916	43,994,949,645	2.070835594
33	2017	KDSI	Kedawung Setia Industrial Tbk	47,127,349,067	7,946,916,114	0.168626419
34	2017	KLBF	Kalbe Farma Tbk	2,350,884,933,551	2,453,251,410,604	1.043543806
35	2017	LION	Lion Metal Works Tbk	42,345,417,055	9,282,943,009	0.219219544
36	2017	LMSH	Lion Mesh Prima Tbk	6,252,814,811	12,967,113,850	2.073804237
37	2017	MERK	Merck Tbk	153,842,847,000	144,677,294,000	0.940422625
38	2017	MLBI	Multi Bintang Indonesia Tbk	982,129,000,000	1,322,067,000,000	1.346123574
39	2017	MYOR	Mayora Indah Tbk	1,388,676,127,665	1,630,953,830,893	1.174466673
40	2017	MYRX	Hanson International	68,053,138,932	85,247,082,106	1.252654667
41	2017	PICO	Pelangi Indah Canindo Tbk	13,753,051,941	16,824,380,227	1.223319762
42	2017	PYFA	Pyridam Farma Tbk	4,286,731,230	4,898,942,284	1.142815358
43	2017	RICY	Ricky Putra Globalindo Tbk	14,033,426,519	16,558,562,698	1.17993725
44	2017	ROTI	Nippon Indosari Corpindo Tbk	279,777,368,831	135,364,021,139	0.483827629
45	2017	SCCO	Sucaco Tbk	340,593,630,534	22,970,715,348	0.067443174
46	2017	SIDO	Jamu dan Farmasi Sidomuncul Tbk	480,525,000,000	533,799,000,000	1.11086624
47	2017	SKBM	Sekar Bumi Tbk	22,545,456,050	25,880,464,791	1.147923765
48	2017	SKLT	Sekar Laut Tbk	20,646,121,074	22,970,715,348	1.112592301
49	2017	SMBR	PT Semen Baturaja (Persero) Tbk	259,090,525,000	146,648,432,000	0.566012331
50	2017	SMGR	Semen Gresik (Persero) Tbk	502,192,000,000	555,338,000,000	1.10582805

51	2017	SMSM	Selamat Sempurna Tbk	502,192,000,000	555,388,000,000	1.105927613
52	2017	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	11,056,051,000	17,698,567,000	1.600803669
53	2017	STTP	Siantar TOP Tbk	174,176,717,866	216,024,079,834	1.240258069
54	2017	TALF	Tunas Alfin Tbk.	30,137,707,324	21,465,836,784	0.712258453
55	2017	TBLA	Tunas Baru Lampung Tbk	621,011,000,000	954,357,000,000	1.536779542
56	2017	TCID	Mandom Indonesia Tbk	162,059,596,347	179,126,382,068	1.105311787
57	2017	TIRT	Tirta Mahakam Resources Tbk	28,988,504,757	1,001,385,942	0.034544243
58	2017	TOTO	Surya Toto Indonesia Tbk	168,564,583,718	278,935,804,544	1.654771117
59	2017	TRST	Trias Sentosa Tbk	33,794,866,940	38,199,681,742	1.130339759
60	2017	TSPC	Tempo Scan Pacific Tbk	545,493,536,262	557,339,581,996	1.021716198
61	2017	TURI	Tunas Ridean Tbk	552,456,000,000	476,203,000,000	0.861974528
62	2017	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	709,825,635,742	711,681,000,000	1.002613831
63	2017	UNVR	Unilever Indonesia Tbk	6,390,672,000,000	7,004,562,000,000	1.09606032
64	2017	UNTR	United Traktor Tbk.	5,104,477,000,000	7,673,322,000,000	1.503253321
65	2017	WIIM	Wismilak Inti Makmur Tbk	106,290,306,868	40,589,790,851	0.381876693
66	2017	WTON	Wijaya Karya Beton Tbk.	282,148,079,843	340,458,859,391	1.206667292

**Lampiran 2**

*Data Tunneling Incentive*  
Perusahaan Manufaktur Periode 2015 – 2017

NO	TAHUN	KODE	PERUSAHAAN	SAHAM TERBESAR		SAHAM BEREDAR	TUNELLING (diatas 20%)
				LEMBAR SAHAM	%		
1	2015	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	505,245,139	15,7	3,218,600,000	0
2	2015	AKPI	Argha Karya Prima Industry Tbk	117.747.275	19,23	680,000,000	0
3	2015	ALDO	Alkindo Naratama Tbk	321.230.769	58,41	550,000,000	1
4	2015	AMFG	Asahimas Flat Glass Co Ltd Tbk	190,359,000	43,86	434,000,000	1
5	2015	APLI	Asiaplast Industries Tbk	801.304.000	58,80	1,362,671,400	1
6	2015	ARNA	Arwana Citra Mulia Tbk	1.800.000.000	24,52	7,341,430,976	1
7	2015	ASII	Astra International Tbk	20,288,255,040	50,11	40,483,533,140	1
8	2015	AUTO	Astra Otoparts Tbk	3,855,786,337	80	4,819,733,000	1
9	2015	BATA	Sepatu Bata Tbk	1,066,187,400	82,0	1,300,000,000	1
10	2015	BUDI	Budi Acid Jaya Tbk	1.126.296.998	25,04	4,498,997,362	1
11	2015	CEKA	PT Wilmar cahaya indonesi	517.771.000	87,02	595,000,000	1
12	2015	CINT	Chitose Internasional Tbk	684.250.000	68,43	1,000,000,000	1
13	2015	CPIN	Charoen Pokphand Indonesia Tbk	9.106.385.410	55,53	16,398,000,000	1
14	2015	DLTA	Delta Djakarta Tbk	467.061.150	58,33	800,659,050	1
15	2015	DPNS	Duta Pertiwi Nusantara Tbk	169.485.935	51,18	331,129,952	1
16	2015	DVLA	Darya-Varia Laboratoria Tbk	1.037.800.912	93,00	1,115,925,300	1
17	2015	EKAD	Ekadharma Tape Industries Tbk	527.200.720	75,45	698,775,000	1
18	2015	GGRM	Gudang Garam Tbk	1,333,146,800	69,29	1,924,088,000	1
19	2015	HMSP	HM Sampoerna Tbk	4,303,768,845	92,5	4,652,723,076	1
20	2015	ICBP	Indofood CBP Sukses Makmur	4.695.839.000	80,53	5,830,954,000	1

			Tbk				
21	2015	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	772,112,420	79,42	972,204,500	1
22	2015	IMAS	Indomobil Sukses International Tbk	1,976,765,774	71,49	2,765,278,412	1
23	2015	IMPC	Impack Pratama Industri Tbk.	162,819,000	33,69	483,350,000	1
24	2015	INAI	Indal Aluminium Industry Tbk	104,495.200	32,98	316,800,000	1
25	2015	INCI	Intan Wijaya Internasional Tbk	37,660,000	20,8	181,035,556	1
26	2015	INDF	Indofood Sukses Makmur Tbk	4,396,103,450	50,07	8,780,426,500	1
27	2015	INDS	Indospring Tbk	578,210,207	88,11	656,249,710	1
28	2015	INTP	Indocement Tunggal Perkasa Tbk	1,877,480,863	51,00	3,681,231,699	1
29	2015	JECC	Jembo Cable Company Tbk	79.485.000	52,57	151,200,000	1
30	2015	JPFA	Japfa Comfeed Indonesia Tbk	6,165,985,835	57,84	10,660,522,910	1
31	2015	KAEF	Kimia Farma Tbk	4.999.999.999	90,02	5,554,000,000	1
32	2015	KBLM	Kabelindo Murni Tbk	389,000,000	34,73	1,120,000,000	1
33	2015	KDSI	Kedawung Setia Industrial Tbk	306.488.500	75,68	405.000.000	1
34	2015	KLBF	Kalbe Farma Tbk	4.767.872.885	10,17	46,875,122,110	0
35	2015	LION	Lion Metal Works Tbk	150.060.000	28,85	520,160,000	1
36	2015	LMSH	Lion Mesh Prima Tbk	24,527,000	25,55	96,000,000	1
37	2015	MERK	Merck Tbk	331,483,000	73,99	448,000,000	1
38	2015	MLBI	Multi Bintang Indonesia Tbk	1,723,151,000	81,78	2,107,000,000	1
39	2015	MYOR	Mayora Indah Tbk	294.524.876	32,93	894,347,989	1
40	2015	MYRX	Hanson International	121.047.000	10,80	3,505,500,000	0
41	2015	PICO	Pelangi Indah Canindo Tbk	432,875,000	76,16	568,375,000	1
42	2015	PYFA	Pyridam Farma Tbk	288.119.974	53,85	535,080,000	1
43	2015	RICY	Ricky Putra Globalindo Tbk	125,000,000	19,48	641,717,510	0
44	2015	ROTI	Nippon Indosari Corpindo Tbk	1.594.467.000	31,504	5,061,800,000	1

45	2015	SCCO	Sucaco Tbk	61,000,000	29,67	205,583,400	1
46	2015	SIDO	Jamu dan Farmasi Sidomuncul Tbk	6.075.000.000	41,0	14.791.339.100	1
47	2015	SKBM	Sekar Bumi Tbk	165.622.443	17,68	936.530.894	0
48	2015	SKLT	Sekar Laut Tbk	184.980.375	26,78	690,740,500	1
49	2015	SMBR	PT Semen Baturaja (Persero) Tbk	7.500.000.000	76,24	9,837,678,500	1
50	2015	SMGR	Semen Gresik (Persero) Tbk	3.025.406	51,01	5,931,520,000	1
51	2015	SMSM	Selamat Sempurna Tbk	836,815,297	58,13	1,439,668,860	1
52	2015	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	2.119.652.045	35,21	6,020,000,000	1
53	2015	STTP	Siantar TOP Tbk	743.600.500	56,76	1,310,000,000	1
54	2015	TALF	Tunas Alfin Tbk.	1,193,000,000	88,15	1,353,435,000	1
55	2015	TBLA	Tunas Baru Lampung Tbk	1.485.296.896	27,80	5,342,098,939	1
56	2015	TCID	Mandom Indonesia Tbk	122.319.485	60,835	201.066.667	1
57	2015	TIRT	Tirta Mahakam Resources Tbk	344.024.196	34,00	1,011,774,750	1
58	2015	TOTO	Surya Toto Indonesia Tbk	391,154,680	37,90	1,032,000,000	1
59	2015	TRST	Trias Sentosa Tbk	716.555.000	25,52	2,808,000,000	1
60	2015	TSPC	Tempo Scan Pacific Tbk	3.517.335.218	78,16	4,500,000,000	1
61	2015	TURI	Tunas Ridean Tbk	2,536,317,700	45.45	5,580,000,000	1
62	2015	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	618.076.065	21,40	2,888,382,000	1
63	2015	UNVR	Unilever Indonesia Tbk	6,484,877,500	85	7,630,000,000	1
64	2015	UNTR	United Traktor Tbk.	2,219,317,358	59.5	3,730,135,136	1
65	2015	WIIM	Wismilak Inti Makmur Tbk	472.018.070	22,48	2,099,873,760	1
66	2015	WTON	Wijaya Karya Beton Tbk.	5.229.280.000	60,0	8.715.466.600	1
67	2016	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	1,152,174,192	20,74	684,220,000,000	1
68	2016	AKPI	Argha Karya Prima Industry Tbk	117.747.275	19,23	680,000,000	0

69	2016	ALDO	Alkindo Naratama Tbk	321,230,769	58,41	550,000,000	1
70	2016	AMFG	Asahimas Flat Glass Co Ltd Tbk	190,359,000	43,86	434,000,000	1
71	2016	APLI	Asiaplast Industries Tbk	801,304,000	58,81	1,362,671,400	1
72	2016	ARNA	Arwana Citra Mulia Tbk	2.740.000.000	37,32	7,341,430,976	1
73	2016	ASII	Astra International Tbk	20,288,255,040	50,11	40,483,533,140	1
74	2016	AUTO	Astra Otoparts Tbk	3,855,786,337	80	4,819,733,000	1
75	2016	BATA	Sepatu Bata Tbk	1,066,187,400	82	1,300,000,000	1
76	2016	BUDI	Budi Acid Jaya Tbk	1.201.296.998	26,70	4,498,997,362	1
77	2016	CEKA	PT Wilmar Cahaya Indonesia Tbk.	517,771,000	87,02	595,000,000	1
78	2016	CINT	Chitose Internasional Tbk	684,250,000	68,43	1,000,000,000	1
79	2016	CPIN	Charoen Pokphand Indonesia Tbk	9.106.385.410	55,53	16,398,000,000	1
80	2016	DLTA	Delta Djakarta Tbk	467,061,150	58,33	800,659,050	1
81	2016	DPNS	Duta Pertiwi Nusantara Tbk	169.485.935	51,18	331,129,952	1
82	2016	DVLA	Darya-Varia Laboratoria Tbk	1.031.800.912	92,46	1,115,925,300	1
83	2016	EKAD	Ekadharma Tape Industries Tbk	527.200.720	75,45	698.775.000	1
84	2016	GGRM	Gudang Garam Tbk	1,333,146,800	69,29	1,924,088,000	1
85	2016	HMSP	HM Sampoerna Tbk	4,303,768,845	92,50	465,272,000,000	1
86	2016	ICBP	Indofood CBP Sukses Makmur Tbk	9.391.678.000	80,53	5.830.954.000	1
87	2016	IGAR	Champion Pacific Indonesia Tbk	772,112,420	79,42	972,204,500	1
88	2016	IMAS	Indomobil Sukses International Tbk	1.976.765.774	71,49	2,765,278,412	1
89	2016	IMPC	Impack Pratama Industri Tbk.	1,628,190,000	34	4,833,500,000	1
90	2016	INAI	Indal Aluminium Industry Tbk	104.495.200	32,98	316,800,000	1
91	2016	INCI	Intan Wijaya Internasional Tbk	34,042,619	19	181,035,556	0
92	2016	INDF	Indofood Sukses Makmur Tbk	4,396,103,450	50,07	8,780,426,500	1
93	2016	INDS	Indospring Tbk	578.210.207	88,11	656,249,710	1

94	2016	INTP	Indocement Tunggal Perkasa Tbk	1,877,480,863	51,00	3,681,231,699	1
95	2016	JECC	Jembo Cable Company Tbk	79.485.000	52,57	151,200,000	1
96	2016	JPFA	Japfa Comfeed Indonesia Tbk	5.819.36	51,00	11,410,522,910	1
97	2016	KAEF	Kimia Farma Tbk	4.999.999.999	90,02	5,554,000,000	1
98	2016	KBLM	Kabelindo Murni Tbk	389,000,000	34,73	1,120,000,000	1
99	2016	KDSI	Kedawung Setia Industrial Tbk	306.488.500	75,68	405.000.000	1
100	2016	KLBF	Kalbe Farma Tbk	4.767.872.885	10,17	46,875,122,110	0
101	2016	LION	Lion Metal Works Tbk	150,060,000	28,85	520,160,000	1
102	2016	LMSH	Lion Mesh Prima Tbk	24.527.000	25,55	96,000,000	1
103	2016	MERK	Merck Tbk	331,483,000	73,99	448,000,000	1
104	2016	MLBI	Multi Bintang Indonesia Tbk	1,723,151,000	81.78	2,107,000,000	1
105	2016	MYOR	Mayora Indah Tbk	7.363.121.900	32,93	22,358,699,725	1
106	2016	MYRX	Hanson International	8.712.208.500	11,58	3,505,500,000	0
107	2016	PICO	Pelangi Indah Canindo Tbk	432,875,000	76,16	568,375,000	1
108	2016	PYFA	Pyridam Farma Tbk	288.119.974	53,85	535,080,000	1
109	2016	RICY	Ricky Putra Globalindo Tbk	125,000,000	19.48	641,717,510	0
110	2016	ROTI	Nippon Indosari Corpindo Tbk	1.594.467.000	31,50	5,061,800,000	1
111	2016	SCCO	Sucaco Tbk	61,000,000	29,67	205,583,400	1
112	2016	SIDO	Jamu dan Farmasi Sidomuncul Tbk	6.075.000.000	41,0	15,000,000,000	1
113	2016	SKBM	Sekar Bumi Tbk	165.622.443	17,68	936.530.894	0
114	2016	SKLT	Sekar Laut Tbk	184.980.375	26,78	690,740,500	1
115	2016	SMBR	PT Semen Baturaja (Persero) Tbk	7.500.000.000	76,24	9,837,678,500	1
116	2016	SMGR	Semen Gresik (Persero) Tbk	3.025.406	51,01	5,931,520,000	1
117	2016	SMSM	Selamat Sempurna Tbk	3347263708	58,13	5,758,675,440	1
118	2016	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	2,119,652,045	35.21	6,020,000,000	1

119	2016	STTP	Siantar TOP Tbk	743.600.500	56,76	1,310,000,000	1
120	2016	TALF	Tunas Alfin Tbk.	1,193,000,000	88,15	1,353,435,000	1
121	2016	TBLA	Tunas Baru Lampung Tbk	1.400.296.896	26,21	5,342,098,939	1
122	2016	TCID	Mandom Indonesia Tbk	122.319.485	60,835	201,066,667	1
123	2016	TIRT	Tirta Mahakam Resources Tbk	500.849.310	49.5	1,011,774,750	1
124	2016	TOTO	Surya Toto Indonesia Tbk	3,911,546,800	37,90	10,320,000,000	1
125	2016	TRST	Trias Sentosa Tbk	716.580.000	25,52	2,808,000,000	1
126	2016	TSPC	Tempo Scan Pacific Tbk	3.528.839.418	78,42	4,500,000,000	1
127	2016	TURI	Tunas Ridean Tbk	2,396,009,000	42.94	5,580,000,000	1
128	2016	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	618.076.065	21,40	2,888,382,000	1
129	2016	UNVR	Unilever Indonesia Tbk	6,484,877,500	85	7,630,000,000	1
130	2016	UNTR	United Traktor Tbk.	2,219,317,358	59.5	3,730,135,136	1
131	2016	WIIM	Wismilak Inti Makmur Tbk	472.018.070	22,48	2,099,873,760	1
132	2016	WTON	Wijaya Karya Beton Tbk.	901,600,000	78,40	1,150,000,000	1
133	2017	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	708,416,785	22.01	3,218,600,000	1
134	2017	AKPI	Argha Karya Prima Industry Tbk	218.315.781	35.66	680,000,000	1
135	2017	ALDO	Alkindo Naratama Tbk	321,230,769	58.41	550,000,000	1
136	2017	AMFG	Asahimas Flat Glass Co Ltd Tbk	190,359,000	43.86	434,000,000	1
137	2017	APLI	Asiaplast Industries Tbk	801,304,000	59.00	1,362,671,400	1
138	2017	ARNA	Arwana Citra Mulia Tbk	2,740,000,000	37.32	7,341,430,976	1
139	2017	ASII	Astra International Tbk	20,288,255,040	50.11	40,483,533,140	1
140	2017	AUTO	Astra Otoparts Tbk	3,855,786,337	80.00	4,819,733,000	1
141	2017	BATA	Sepatu Bata Tbk	1,066,187,400	82.00	1,300,000,000	1
142	2017	BUDI	Budi Acid Jaya Tbk	1,201,296,998	27.00	4,498,997,362	1
143	2017	CEKA	Cahaya Kalbar Tbk	517,771,000	87.02	595,000,000	1



144	2017	CINT	Chitose Internasional Tbk	666,150,000	67.00	1,000,000,000	1
145	2017	CPIN	Charoen Pokphand Indonesia Tbk	9,106,385,410	56.00	16,398,000,000	1
146	2017	DLTA	Delta Djakarta Tbk	467,061,150	58,33	800,659,050	1
147	2017	DPNS	Duta Pertiwi Nusantara Tbk	169.485.935	51,18	331,129,952	1
148	2017	DVLA	Darya-Varia Laboratoria Tbk	1,031,800,912	92,46	1,115,925,300	1
149	2017	EKAD	Ekadharma Tape Industries Tbk	536.712.320	76,81	698,775,000	1
150	2017	GGRM	Gudang Garam Tbk	1,333,146,800	69.29	1,924,088,000	1
151	2017	HMSP	HM Sampoerna Tbk	107,594,221,125	92.5	116,318,076,900	1
152	2017	ICBP	Indofood CBP Sukses Makmur Tbk	9.391.678.000	80,53	11,661,908,000	1
153	2017	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	772.112.420	79,42	972,204,500	1
154	2017	IMAS	Indomobil Sukses International Tbk	1,976,765,774	71,49	2,765,278,412	1
155	2017	IMPC	Impack Pratama Industri Tbk.	2,203,852,954	45.6	4,833,500,000	1
156	2017	INAI	Indal Aluminium Industry Tbk	208.990.400	32,98	633.600.000	1
157	2017	INCI	Intan Wijaya Internasional Tbk	34,042,619	18.8	181,035,556	0
158	2017	INDF	Indofood Sukses Makmur Tbk	4,396,103,450	50,07	8,780,426,500	1
159	2017	INDS	Indospring Tbk	578,210,207	88,11	656,249,710	1
160	2017	INTP	Indocement Tunggul Perkasa Tbk	1,877,480,863	51,00	3,681,231,699	1
161	2017	JECC	Jembo Cable Company Tbk	79.485.000	52,57	151,200,000	1
162	2017	JPFA	Japfa Comfeed Indonesia Tbk	5.819.366.685	51,00	11,410,522,910	1
163	2017	KAEF	Kimia Farma Tbk	4.999.999.999	90,02	5,554,000,000	1
164	2017	KBLM	Kabelindo Murni Tbk	389,000,000	34,73	1,120,000,000	1
165	2017	KDSI	Kedawung Setia Industrial Tbk	317.691.000	78,44	405.000.000	1
166	2017	KLBF	Kalbe Farma Tbk	4.774.709.485	10,19	46,875,122,110	0
167	2017	LION	Lion Metal Works Tbk	150,060,000	28,85	520,160,000	1
168	2017	LMSH	Lion Mesh Prima Tbk	24,527,000	25,55	96,000,000	1

169	2017	MERK	Merck Tbk	331,483,000	73,99	448,000,000	1
170	2017	MLBI	Multi Bintang Indonesia Tbk	1,723,151,000	81.78	2,107,000,000	1
171	2017	MYOR	Mayora Indah Tbk	7.363.121.900	32,93	22,358,699,725	1
172	2017	MYRX	Hanson International	10.822.535.594	13,48	76,790,504,275	0
173	2017	PICO	Pelangi Indah Canindo Tbk	272,875,000	48,01	568,375,000	1
174	2017	PYFA	Pyridam Farma Tbk	288.119.974	53,85	535,080,000	1
175	2017	RICY	Ricky Putra Globalindo Tbk	125,000,000	19.48	641,717,510	0
176	2017	ROTI	Nippon Indosari Corpindo Tbk	1.594.467.000	25,77	6.186.488.888	1
177	2017	SCCO	Sucaco Tbk	61.000.000	29,67	205,583,400	1
178	2017	SIDO	Jamu dan Farmasi Sidomuncul Tbk	12.150.000.000	81,6	15,000,000,000	1
179	2017	SKBM	Sekar Bumi Tbk	554.706.046	32,14	1,726,003,217	1
180	2017	SKLT	Sekar Laut Tbk	184,980,375	26,78	690,740,500	1
181	2017	SMBR	PT Semen Baturaja (Persero) Tbk	7434333642,45	75,57	9,837,678,500	1
182	2017	SMGR	Semen Gresik (Persero) Tbk	3.025.406	51,00	5,931,520,000	1
183	2017	SMSM	Selamat Sempurna Tbk	3.347.263.708	58,13	5,758,675,440	1
184	2017	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	1,369,359,624	22.75	6,020,000,000	1
185	2017	STTP	Siantar TOP Tbk	743.600.500	56,76	1,310,000,000	1
186	2017	TALF	Tunas Alfin Tbk.	1.193.000.000	88,15	1,353,435,000	1
187	2017	TBLA	Tunas Baru Lampung Tbk	1.499.929.596	28,08	5,342,098,939	1
188	2017	TCID	Mandom Indonesia Tbk	122,319,485	60,83	201,066,667	1
189	2017	TIRT	Tirta Mahakam Resources Tbk	787.360.310	77,82	1,011,774,750	1
190	2017	TOTO	Surya Toto Indonesia Tbk	3,911,546,800	37.9	10,320,000,000	1
191	2017	TRST	Trias Sentosa Tbk	746,883,500	26.6	2,808,000,000	1
192	2017	TSPC	Tempo Scan Pacific Tbk	3,551,607,218	78.92%	4,500,000,000	1
193	2017	TURI	Tunas Ridean Tbk	2,476,009,000	44.37	5,580,000,000	1

194	2017	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	618,076,065	21	2,888,382,000	1
195	2017	UNVR	Unilever Indonesia Tbk	6,484,877,500	85	7,630,000,000	1
196	2017	UNTR	United Traktor Tbk.	2,219,317,358	59.5	3,730,135,136	1
197	2017	WIIM	Wismilak Inti Makmur Tbk	339,014,885	16.14	2,099,873,760	0
198	2017	WTON	Wijaya Karya Beton Tbk.	5,229,280,000	62.71	8,715,466,600	1

### Lampiran 3

*Data Debt Covenant*  
Perusahaan Manufaktur Periode 2015 - 2017

NO	TAHUN	KODE	PERUSAHAAN	HUTANG	EKUITAS	DEBT
1	2015	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	5,094,072,000,000	3,966,907,000,000	1.2841
2	2015	AKPI	Argha Karya Prima Industry Tbk	1,775,577,239,000	1,107,565,893,000	1.6031
3	2015	ALDO	Alkindo Naratama Tbk	195,081,792,385	170,929,026,813	1.1413
4	2015	AMFG	Asahimas Flat Glass Co Ltd Tbk	1,623,926,585,475	3,390,223,000,000	0.4790
5	2015	APLI	Asiaplast Industries Tbk	87,059,306,497	221,561,080,751	0.3929
6	2015	ARNA	Arwana Citra Mulia Tbk	536,050,998,398	894,728,477,056	0.5991
7	2015	ASII	Astra International Tbk	118,902,000,000,000	126,533,000,000,000	0.9397
8	2015	AUTO	Astra Otoparts Tbk	4,195,684,000,000	10,143,426,000,000	0.4136
9	2015	BATA	Sepatu Bata Tbk	248,070,766,000	547,187,208,000	0.4534
10	2015	BUDI	Budi Acid Jaya Tbk	2,160,702,000,000	1,105,251,000,000	1.9549
11	2015	CEKA	PT Wilmar cahaya indonesi	845,932,695,663	639,893,514,352	1.3220
12	2015	CINT	Chitose Internasional Tbk	67,734,182,851	315,073,311,914	0.2150
13	2015	CPIN	Charoen Pokphand Indonesia Tbk	12,123,488,000,000	12,786,663,000,000	0.9481
14	2015	DLTA	Delta Djakarta Tbk	188,700,435,000	849,621,481,000	0.2221
15	2015	DPNS	Duta Pertiwi Nusantara Tbk	33,187,031,327	241,296,079,044	0.1375
16	2015	DVLA	Darya-Varia Laboratoria Tbk	402,760,903,000	973,517,334,000	0.4137
17	2015	EKAD	Ekadharma Tape Industries Tbk	97,730,178,889	291,961,416,611	0.3347
18	2015	GGRM	Gudang Garam Tbk	25,497,504,000,000	38,007,909,000,000	0.6708
19	2015	HMSP	HM Sampoerna Tbk	5,994,664,000,000	32,016,060,000,000	0.1872
20	2015	ICBP	Indofood CBP Sukses Makmur Tbk	10,173,713,000,000	16,386,911,000,000	0.6208

21	2015	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	73,471,782,127	310,464,258,463	0.2367
22	2015	IMAS	Indomobil Sukses International Tbk	18,163,865,982,392	6,697,091,857,105	2.7122
23	2015	IMPC	Impack Pratama Industri Tbk.	578,352,730,206	1,096,879,954,951	0.5273
24	2015	INAI	Indal Aluminium Industry Tbk	1,090,438,393,880	239,820,902,657	4.5469
25	2015	INCI	Intan Wijaya Internasional Tbk	15,494,757,317	154,051,308,997	0.1006
26	2015	INDF	Indofood Sukses Makmur Tbk	48,709,933,000,000	32,121,593,000,000	1.5164
27	2015	INDS	Indospring Tbk	634,889,428,231	1,919,038,917,988	0.3308
28	2015	INTP	Indocement Tunggal Perkasa Tbk	3,772,410,000,000	23,865,950,000,000	0.1581
29	2015	JECC	Jembo Cable Company Tbk	990,707,822,000	367,756,259,000	2.6939
30	2015	JPFA	Japfa Comfeed Indonesia Tbk	11,049,774,000,000	6,109,692,000,000	1.8086
31	2015	KAEF	Kimia Farma Tbk	1,374,127,253,841	2,056,559,640,523	0.6682
32	2015	KBLM	Kabelindo Murni Tbk	357,910,337,055	296,475,380,006	1.2072
33	2015	KDSI	Kedawung Setia Industrial Tbk	798,172,379,792	378,921,289,074	2.1064
34	2015	KLBF	Kalbe Farma Tbk	2,758,131,396,170	10,938,285,985,269	0.2522
35	2015	LION	Lion Metal Works Tbk	184,730,654,202	454,804,831,746	0.4062
36	2015	LMSH	Lion Mesh Prima Tbk	21,341,373,897	112,441,377,144	0.1898
37	2015	MERK	Merck Tbk	168,103,536,000	473,543,282,000	0.3550
38	2015	MLBI	Multi Bintang Indonesia Tbk	1,334,373,000,000	766,480,000,000	1.7409
39	2015	MYOR	Mayora Indah Tbk	6,148,355,759,034	5,194,459,927,187	1.1836
40	2015	MYRX	Hanson International	1,977,050,652,510	6,321,844,338,372	0.3127
41	2015	PICO	Pelangi Indah Canindo Tbk	358,697,325,131	247,090,884,313	1.4517
42	2015	PYFA	Pyridam Farma Tbk	58,729,478,032	101,222,059,197	0.5802
43	2015	RICY	Ricky Putra Globalindo Tbk	798,114,824,380	400,079,043,512	1.9949
44	2015	ROTI	Nippon Indosari Corpindo Tbk	1,517,788,685,162	1,188,534,951,872	1.2770
45	2015	SCCO	Sucaco Tbk	850,791,824,810	922,352,503,822	0.9224
46	2015	SIDO	Jamu dan Farmasi Sidomuncul Tbk	197,797,000,000	2,598,314,000,000	0.0761

47	2015	SKBM	Sekar Bumi Tbk	420,396,809,051	344,087,439,659	1.2218
48	2015	SKLT	Sekar Laut Tbk	225,066,080,248	27,440,798,401,000	0.0082
49	2015	SMBR	PT Semen Baturaja (Persero) Tbk	319,315,349,000	2,949,352,584,000	0.1083
50	2015	SMGR	Semen Gresik (Persero) Tbk	10,712,320,531,000	27,440,798,401,000	0.3904
51	2015	SMSM	Selamat Sempurna Tbk	779,860,000,000	1,440,248,000,000	0.5415
52	2015	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	233,993,478,000	340,079,836,000	0.6881
53	2015	STTP	Siantar TOP Tbk	910,758,598,913	1,008,809,438,257	0.9028
54	2015	TALF	Tunas Alfin Tbk.	84,008,353,472	350,202,023,192	0.2399
55	2015	TBLA	Tunas Baru Lampung Tbk	6,405,298,000,000	2,878,477,000,000	2.2252
56	2015	TCID	Mandom Indonesia Tbk	367,225,370,670	1,714,871,478,033	0.2141
57	2015	TIRT	Tirta Mahakam Resources Tbk	672,006,964,821	91,161,062,357	7.3716
58	2015	TOTO	Surya Toto Indonesia Tbk	947,997,940,099	1,491,542,919,106	0.6356
59	2015	TRST	Trias Sentosa Tbk	1,400,438,809,900	1,956,920,690,054	0.7156
60	2015	TSPC	Tempo Scan Pacific Tbk	1,947,588,124,083	4,337,140,975,120	0.4490
61	2015	TURI	Tunas Ridean Tbk	1,981,471,000,000	2,380,116,000,000	0.8325
62	2015	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	742,490,216,326	2,797,505,693,922	0.2654
63	2015	UNVR	Unilever Indonesia Tbk	10,902,585,000,000	4,827,360,000,000	2.2585
64	2015	UNTR	United Traktor Tbk.	22,465,074,000,000	39,250,325,000,000	0.5724
65	2015	WIIM	Wisnilak Inti Makmur Tbk	398,991,064,485	1,842,700,046,891	0.2165
66	2015	WTON	Wijaya Karya Beton Tbk.	2.19267E+12	2,263,425,161,325	0.9687
67	2016	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	4,990,139,000,000	4,264,400,000,000	1.1702
68	2016	AKPI	Argha Karya Prima Industry Tbk	1,495,874,021,000	1,120,035,169,000	1.3356
69	2016	ALDO	Alkindo Naratama Tbk	209,442,676,180	200,887,900,422	1.0426
70	2016	AMFG	Asahimas Flat Glass Co Ltd Tbk	1,905,626,000,000	3,599,264,000,000	0.5294

71	2016	APLI	Asiaplast Industries Tbk	116,726,057,995	265,735,719,457	0.4393
72	2016	ARNA	Arwana Citra Mulia Tbk	595,128,097,887	948,088,201,259	0.6277
73	2016	ASII	Astra International Tbk	121,494,000,000,000	139,906,000,000,000	0.8684
74	2016	AUTO	Astra Otoparts Tbk	4,075,716,000,000	10,536,558,000,000	0.3868
75	2016	BATA	Sepatu Bata Tbk	247,587,638,000	557,155,279,000	0.4444
76	2016	BUDI	Budi Acid Jaya Tbk	1,766,825,000,000	1,164,982,000,000	1.5166
77	2016	CEKA	PT Wilmar Cahaya Indonesia Tbk.	538,044,038,690	887,920,113,728	0.6060
78	2016	CINT	Chitose Internasional Tbk	72,906,787,680	326,429,838,956	0.2233
79	2016	CPIN	Charoen Pokphand Indonesia Tbk	10,047,751,000,000	14,157,243,000,000	0.7097
80	2016	DLTA	Delta Djakarta Tbk	185,422,642,000	1,012,374,008,000	0.1832
81	2016	DPNS	Duta Pertiwi Nusantara Tbk	32,865,162,199	263,264,403,585	0.1248
82	2016	DVLA	Darya-Varia Laboratoria Tbk	451,785,946,000	1,079,579,612,000	0.4185
83	2016	EKAD	Ekadharma Tape Industries Tbk	110,503,822,983	592,004,807,725	0.1867
84	2016	GGRM	Gudang Garam Tbk	23,387,406,000,000	39,564,228,000,000	0.5911
85	2016	HMSP	HM Sampoerna Tbk	8,333,263,000,000	34,175,014,000,000	0.2438
86	2016	ICBP	Indofood CBP Sukses Makmur Tbk	10,401,125,000,000	18,500,823,000,000	0.5622
87	2016	IGAR	Champion Pacific Indonesia Tbk	65,716,637,766	373,749,035,530	0.1758
88	2016	IMAS	Indomobil Sukses International Tbk	18,923,523,905,726	6,709,818,352,953	2.8203
89	2016	IMPC	Impack Pratama Industri Tbk.	1,050,386,739,011	1,225,645,183,071	0.8570
90	2016	INAI	Indal Aluminium Industry Tbk	1,081,015,810,782	258,016,602,673	4.1897
91	2016	INCI	Intan Wijaya Internasional Tbk	26,524,918,593	242,826,462,751	0.1092
92	2016	INDF	Indofood Sukses Makmur Tbk	38,233,092,000,000	43,941,423,000,000	0.8701
93	2016	INDS	Indospring Tbk	409,208,624,907	2,068,063,877,631	0.1979
94	2016	INTP	Indocement Tunggul Perkasa Tbk	4,011,877,000,000	26,138,703,000,000	0.1535
95	2016	JECC	Jembo Cable Company Tbk	1,116,872,234,000	470,338,342,000	2.3746
96	2016	JPFA	Japfa Comfeed Indonesia Tbk	1,116,872,234,000	9,372,964,000,000	0.1192

97	2016	KAEF	Kimia Farma Tbk	2,341,155,131,870	2,271,407,409,194	1.0307
98	2016	KBLM	Kabelindo Murni Tbk	318,436,089,653	320,655,277,264	0.9931
99	2016	KDSI	Kedawung Setia Industrial Tbk	50,799,380,910	419,784,286,104	0.1210
100	2016	KLBF	Kalbe Farma Tbk	2,762,162,069,572	12,463,847,141,085	0.2216
101	2016	LION	Lion Metal Works Tbk	215,209,902,816	470,603,093,171	0.4573
102	2016	LMSH	Lion Mesh Prima Tbk	45,511,700,128	117,316,469,122	0.3879
103	2016	MERK	Merck Tbk	161,262,425,000	582,672,469,000	0.2768
104	2016	MLBI	Multi Bintang Indonesia Tbk	1,454,398,000,000	820,640,000,000	1.7723
105	2016	MYOR	Mayora Indah Tbk	6,657,165,872,077	6,265,255,987,065	1.0626
106	2016	MYRX	Hanson International	2,396,355,541,497	6,013,913,000,878	0.3985
107	2016	PICO	Pelangi Indah Canindo Tbk	372,723,897,214	265,842,864,248	1.4020
108	2016	PYFA	Pyridam Farma Tbk	61,554,005,181	105,508,790,427	0.5834
109	2016	RICY	Ricky Putra Globalindo Tbk	876,184,855,001	412,499,070,065	2.1241
110	2016	ROTI	Nippon Indosari Corpindo Tbk	1,476,889,086,692	1,442,751,772,026	1.0237
111	2016	SCCO	Sucaco Tbk	1,229,514,818,362	1,220,420,673,224	1.0075
112	2016	SIDO	Jamu dan Farmasi Sidomuncul Tbk	229,729,000,000	2,757,885,000,000	0.0833
113	2016	SKBM	Sekar Bumi Tbk	633,267,725,358	368,389,286,646	1.7190
114	2016	SKLT	Sekar Laut Tbk	272,088,644,079	30,574,391,457,000	0.0089
115	2016	SMBR	PT Semen Baturaja (Persero) Tbk	1,248,119,294,000	3,120,757,702,000	0.3999
116	2016	SMGR	Semen Gresik (Persero) Tbk	13,652,504,525,000	30,574,391,457,000	0.4465
117	2016	SMSM	Selamat Sempurna Tbk	674,685,000,000	1,580,055,000,000	0.4270
118	2016	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	315,096,071,000	402,053,633,000	0.7837
119	2016	STTP	Siantar TOP Tbk	1,167,899,357,271	1,168,512,137,670	0.9995
120	2016	TALF	Tunas Alfin Tbk.	751,895,484,830	129,777,537,129	5.7937
121	2016	TBLA	Tunas Baru Lampung Tbk	9,176,209,000,000	3,420,615,000,000	2.6826



122	2016	TCID	Mandom Indonesia Tbk	401,942,530,776	1,783,158,507,325	0.2254
123	2016	TIRT	Tirta Mahakam Resources Tbk	689,189,375,810	126,808,101,985	5.4349
124	2016	TOTO	Surya Toto Indonesia Tbk	1,057,566,418,720	1,523,874,519,542	0.6940
125	2016	TRST	Trias Sentosa Tbk	1,358,241,040,272	1,932,355,184,014	0.7029
126	2016	TSPC	Tempo Scan Pacific Tbk	1,950,534,206,746	4,635,273,142,692	0.4208
127	2016	TURI	Tunas Ridean Tbk	2,155,109,000,000	2,822,564,000,000	0.7635
128	2016	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	749,966,146,582	3,489,233,494,783	0.2149
129	2016	UNVR	Unilever Indonesia Tbk	12,041,437,000,000	4,704,258,000,000	2.5597
130	2016	UNTR	United Traktor Tbk.	21,369,286,000,000	42,621,943,000,000	0.5014
131	2016	WIIM	Wismilak Inti Makmur Tbk	362,540,740,471	991,093,391,804	0.3658
132	2016	WTON	Wijaya Karya Beton Tbk.	4,663,078,318,968	2,171,844,871,664	2.1471
133	2017	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	5,319,855,000,000	3,404,879,000,000	1.5624
134	2017	AKPI	Argha Karya Prima Industry Tbk	1,618,713,342,000	1,126,612,491,000	1.4368
135	2017	ALDO	Alkindo Naratama Tbk	269,278,833,819	229,422,823,176	1.1737
136	2017	AMFG	Asahimas Flat Glass Co Ltd Tbk	2,718,939,000,000	3,548,877,000,000	0.7661
137	2017	APLI	Asiaplast Industries Tbk	171,514,782,371	227,183,997,248	0.7550
138	2017	ARNA	Arwana Citra Mulia Tbk	571,946,769,034	1,029,399,792,539	0.5556
139	2017	ASII	Astra International Tbk	139,317,000,000,000	156,329,000,000,000	0.8912
140	2017	AUTO	Astra Otoparts Tbk	4,003,233,000,000	10,759,076,000,000	0.3721
141	2017	BATA	Sepatu Bata Tbk	276,382,503,000	579,308,728,000	0.4771
142	2017	BUDI	Budi Acid Jaya Tbk	1,744,756,000,000	1,194,700,000,000	1.4604
143	2017	CEKA	Cahaya Kalbar Tbk	489,592,257,434	903,044,187,067	0.5422
144	2017	CINT	Chitose Internasional Tbk	94,304,081,659	382,273,759,946	0.2467
145	2017	CPIN	Charoen Pokphand Indonesia Tbk	8,819,768,000,000	15,702,825,000,000	0.5617
146	2017	DLTA	Delta Djakarta Tbk	196,197,372,000	1,144,645,393,000	0.1714

147	2017	DPNS	Duta Pertiwi Nusantara Tbk	40,655,786,593	267,835,387,367	0.1518
148	2017	DVLA	Darya-Varia Laboratoria Tbk	5,245,860,780,000	1,116,300,069,000	4.6993
149	2017	EKAD	Ekadharma Tape Industries Tbk	133,949,920,707	662,817,725,465	0.2021
150	2017	GGRM	Gudang Garam Tbk	24,572,266,000,000	42,187,664,000,000	0.5825
151	2017	HMSP	HM Sampoerna Tbk	9,028,078,000,000	34,112,985,000,000	0.2647
152	2017	ICBP	Indofood CBP Sukses Makmur Tbk	11,295,184,000,000	20,324,330,000,000	0.5557
153	2017	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	71,075,842,431	441,946,749,143	0.1608
154	2017	IMAS	Indomobil Sukses International Tbk	22,094,058,955,142	9,281,252,344,712	2.3805
155	2017	IMPC	Impack Pratama Industri Tbk.	1,005,656,523,820	1,289,020,969,663	0.7802
156	2017	INAI	Indal Aluminium Industry Tbk	936,511,874,370	277,404,670,750	3.3760
157	2017	INCI	Intan Wijaya Internasional Tbk	35,408,565,186	268,379,825,144	0.1319
158	2017	INDF	Indofood Sukses Makmur Tbk	41,182,764,000,000	46,756,724,000,000	0.8808
159	2017	INDS	Indospring Tbk	289,798,419,319	2,144,818,918,530	0.1351
160	2017	INTP	Indocement Tunggul Perkasa Tbk	4,307,169,000,000	24,556,507,000,000	0.1754
161	2017	JECC	Jembo Cable Company Tbk	1,380,623,870,000	547,361,482,000	2.5223
162	2017	JPFA	Japfa Comfeed Indonesia Tbk	1,380,623,870,000	9,795,628,000,000	0.1409
163	2017	KAEF	Kimia Farma Tbk	3,523,628,217,406	2,572,520,755,127	1.3697
164	2017	KBLM	Kabelindo Murni Tbk	443,770,270,269	791,428,577,199	0.5607
165	2017	KDSI	Kedawung Setia Industrial Tbk	57,921,570,888	91,498,438,996	0.6330
166	2017	KLBF	Kalbe Farma Tbk	2,722,207,633,646	13,894,031,782,689	0.1959
167	2017	LION	Lion Metal Works Tbk	229,630,859,719	452,307,088,017	0.5077
168	2017	LMSH	Lion Mesh Prima Tbk	31,541,423,763	129,622,003,077	0.2433
169	2017	MERK	Merck Tbk	231,569,103,000	615,437,441,000	0.3763
170	2017	MLBI	Multi Bintang Indonesia Tbk	1,445,173,000,000	1,064,905,000,000	1.3571
171	2017	MYOR	Mayora Indah Tbk	7,561,503,434,179	7,354,346,366,072	1.0282
172	2017	MYRX	Hanson International	3,046,007,262,472	6,962,162,031,178	0.4375

173	2017	PICO	Pelangi Indah Canindo Tbk	440,555,207,507	279,683,750,237	1.5752
174	2017	PYFA	Pyridam Farma Tbk	50,707,930,330	108,856,000,711	0.4658
175	2017	RICY	Ricky Putra Globalindo Tbk	944,179,416,586	430,265,371,696	2.1944
176	2017	ROTI	Nippon Indosari Corpindo Tbk	1,739,467,993,982	2,820,105,715,429	0.6168
177	2017	SCCO	Sucaco Tbk	1,286,017,105,712	2,728,227,483,994	0.4714
178	2017	SIDO	Jamu dan Farmasi Sidomuncul Tbk	262,333,000,000	2,895,865,000,000	0.0906
179	2017	SKBM	Sekar Bumi Tbk	599,790,014,646	1,023,237,460,399	0.5862
180	2017	SKLT	Sekar Laut Tbk	328,714,435,982	307,569,774,228	1.0687
181	2017	SMBR	PT Semen Baturaja (Persero) Tbk	1,647,477,388,000	3,412,859,859,000	0.4827
182	2017	SMGR	Semen Gresik (Persero) Tbk	18,524,450,664,000	30,439,052,302,000	0.6086
183	2017	SMSM	Selamat Sempurna Tbk	615,157,000,000	1,828,184,000,000	0.3365
184	2017	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	237,220,555,000	415,505,899,000	0.5709
185	2017	STTP	Siantar TOP Tbk	957,660,374,836	1,384,772,068,360	0.6916
186	2017	TALF	Tunas Alfin Tbk.	766,164,831,783	155,076,156,734	4.9406
187	2017	TBLA	Tunas Baru Lampung Tbk	10,024,540,000,000	3,999,946,000,000	2.5062
188	2017	TCID	Mandom Indonesia Tbk	503,480,853,006	1,858,326,336,424	0.2709
189	2017	TIRT	Tirta Mahakam Resources Tbk	735,476,711,731	123,822,344,724	5.9398
190	2017	TOTO	Surya Toto Indonesia Tbk	1,132,699,218,954	1,693,791,596,547	0.6687
191	2017	TRST	Trias Sentosa Tbk	1,357,336,438,524	1,975,569,497,486	0.6871
192	2017	TSPC	Tempo Scan Pacific Tbk	2,352,891,899,876	5,082,008,409,145	0.4630
193	2017	TURI	Tunas Ridean Tbk	2,327,069,000,000	3,137,829,000,000	0.7416
194	2017	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	978,185,000,000	4,208,755,000,000	0.2324
195	2017	UNVR	Unilever Indonesia Tbk	13,733,025,000,000	5,173,388,000,000	2.6546
196	2017	UNTR	United Traktor Tbk.	34,724,168,000,000	47,537,925,000,000	0.7305
197	2017	WIIM	Wismilak Inti Makmur Tbk	247,620,731,930	978,091,361,111	0.2532

198	2017	WTON	Wijaya Karya Beton Tbk.	7,067,976,095,043	4,320,040,760,958	1.6361
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## Lampiran 4

*Data Transfer Pricing*  
Perusahaan Manufaktur Periode 2015-2017

NO	TAHUN	KODE	PERUSAHAAN	TRANSFER PRICING (Rp)
1	2015	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	306,507,000,000
2	2015	AKPI	Argha Karya Prima Industry Tbk	21,945,568,000
3	2015	ALDO	Alkindo Naratama Tbk	134,853,895,382
4	2015	AMFG	Asahimas Flat Glass Co Ltd Tbk	3,291,982,000,000
5	2015	APLI	Asiaplast Industries Tbk	4,438,843,065
6	2015	ARNA	Arwana Citra Mulia Tbk	1,184,110,395,717
7	2015	ASII	Astra International Tbk	123,711,000,000,000
8	2015	AUTO	Astra Otoparts Tbk	7,878,487,000,000
9	2015	BATA	Sepatu Bata Tbk	368,923,518,000
10	2015	BUDI	Budi Acid Jaya Tbk	287,156,710,000,000
11	2015	CEKA	PT Wilmar cahaya indonesi	9,560,691,725,918
12	2015	CINT	Chitose Internasional Tbk	191,753,950,552
13	2015	CPIN	Charoen Pokphand Indonesia Tbk	2,935,682,000,000
14	2015	DLTA	Delta Djakarta Tbk	29,128,360,000
15	2015	DPNS	Duta Pertiwi Nusantara Tbk	1,400,000,000
16	2015	DVLA	Darya-Varia Laboratoria Tbk	481,584,721,000
17	2015	EKAD	Ekadharma Tape Industries Tbk	72,340,944,372
18	2015	GGRM	Gudang Garam Tbk	249,418,000,000
19	2015	HMSP	HM Sampoerna Tbk	20,735,052,000,000
20	2015	ICBP	Indofood CBP Sukses Makmur Tbk	33,771,789,000,000
21	2015	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	2,340,259,000
22	2015	IMAS	Indomobil Sukses International Tbk	1,345,745,649,867
23	2015	IMPC	Impack Pratama Industri Tbk.	87,483,502,606
24	2015	INAI	Indal Aluminium Industry Tbk	250,797,466,127
25	2015	INCI	Intan Wijaya Internasional Tbk	14,985,134,056
26	2015	INDF	Indofood Sukses Makmur Tbk	10,106,477,000,000
27	2015	INDS	Indospring Tbk	285,461,416,957
28	2015	INTP	Indocement Tunggul Perkasa Tbk	601,019,000,000
29	2015	JECC	Jembo Cable Company Tbk	1,129,193,505,000
30	2015	JPFA	Japfa Comfeed Indonesia Tbk	5,973,096,000,000
31	2015	KAEF	Kimia Farma Tbk	842,857,099,547
32	2015	KBLM	Kabelindo Murni Tbk	1,462,068,382,821
33	2015	KDSI	Kedawung Setia Industrial Tbk	22,405,664,746
34	2015	KLBF	Kalbe Farma Tbk	250,469,606,118
35	2015	LION	Lion Metal Works Tbk	143,909,732,330
36	2015	LMSH	Lion Mesh Prima Tbk	2,242,094,958
37	2015	MERK	Merck Tbk	361,018,920,000
38	2015	MLBI	Multi Bintang Indonesia Tbk	981,987,000,000
39	2015	MYOR	Mayora Indah Tbk	201,142,891,704
40	2015	MYRX	Hanson International	1,554,514,777,734
41	2015	PICO	Pelangi Indah Canindo Tbk	448,298,845,274
42	2015	PYFA	Pyridam Farma Tbk	3,688,291,585
43	2015	RICY	Ricky Putra Globalindo Tbk	108,742,201,172
44	2015	ROTI	Nippon Indosari Corpindo Tbk	1,265,166,412,545
45	2015	SCCO	Sucaco Tbk	1,814,338,433,784
46	2015	SIDO	Jamu dan Farmasi Sidomuncul Tbk	233,141,000,000
47	2015	SKBM	Sekar Bumi Tbk	284,180,926,002

48	2015	SKLT	Sekar Laut Tbk	110,980,459,136
49	2015	SMBR	PT Semen Baturaja (Persero) Tbk	1,156,333,201,000
50	2015	SMGR	Semen Gresik (Persero) Tbk	50,508,957,786,000
51	2015	SMSM	Selamat Sempurna Tbk	268,392,000,000
52	2015	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	13,294,780,000
53	2015	STTP	Siantar TOP Tbk	1,722,193,231,867
54	2015	TALF	Tunas Alfin Tbk.	30,325,805,238
55	2015	TBLA	Tunas Baru Lampung Tbk	2,154,082,000,000
56	2015	TCID	Mandom Indonesia Tbk	2,040,030,469,687
57	2015	TIRT	Tirta Mahakam Resources Tbk	180,639,939,012
58	2015	TOTO	Surya Toto Indonesia Tbk	3,076,281,003,137
59	2015	TRST	Trias Sentosa Tbk	84,569,066,842
60	2015	TSPC	Tempo Scan Pacific Tbk	285,540,476,492
61	2015	TURI	Tunas Ridean Tbk	8,141,066,000,000
62	2015	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	206,379,992,403
63	2015	UNVR	Unilever Indonesia Tbk	2,563,577,000,000
64	2015	UNTR	United Traktor Tbk.	7,113,364,000,000
65	2015	WIIM	Wismilak Inti Makmur Tbk	2,170,143,830
66	2015	WTON	Wijaya Karya Beton Tbk.	3,544,087,861,411
67	2016	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	1,349,534,000,000
68	2016	AKPI	Argha Karya Prima Industry Tbk	22,305,944,000
69	2016	ALDO	Alkindo Naratama Tbk	85,617,551,785
70	2016	AMFG	Asahimas Flat Glass Co Ltd Tbk	2,378,720,000,000
71	2016	APLI	Asiaplast Industries Tbk	52,471,311,789
72	2016	ARNA	Arwana Citra Mulia Tbk	59,057,663,656
73	2016	ASII	Astra International Tbk	109,341,000,000,000
74	2016	AUTO	Astra Otoparts Tbk	9,040,876,000,000
75	2016	BATA	Sepatu Bata Tbk	266,949,612,000
76	2016	BUDI	Budi Acid Jaya Tbk	2,151,890,000,000
77	2016	CEKA	PT Wilmar Cahaya Indonesia Tbk.	8,702,459,566,176
78	2016	CINT	Chitose Internasional Tbk	53,862,773,891
79	2016	CPIN	Charoen Pokphand Indonesia Tbk	3,933,480,000,000
80	2016	DLTA	Delta Djakarta Tbk	34,625,152,000
81	2016	DPNS	Duta Pertiwi Nusantara Tbk	1,400,000,000
82	2016	DVLA	Darya-Varia Laboratoria Tbk	61,435,831,000
83	2016	EKAD	Ekadharna Tape Industries Tbk	14,552,712,976
84	2016	GGRM	Gudang Garam Tbk	341,054,000,000
85	2016	HMSP	HM Sampoerna Tbk	22,031,804,000,000
86	2016	ICBP	Indofood CBP Sukses Makmur Tbk	37,945,278,000,000
87	2016	IGAR	Champion Pacific Indonesia Tbk	7,060,656,586
88	2016	IMAS	Indomobil Sukses International Tbk	1,731,352,805,455
89	2016	IMPC	Impack Pratama Industri Tbk.	122,325,644,355
90	2016	INAI	Indal Aluminium Industry Tbk	188,856,146,446
91	2016	INCI	Intan Wijaya Internasional Tbk	16,220,543,747
92	2016	INDF	Indofood Sukses Makmur Tbk	10,978,130,000,000
93	2016	INDS	Indospring Tbk	276,687,209,800
94	2016	INTP	Indocement Tunggul Perkasa Tbk	648,116,000,000
95	2016	JECC	Jembo Cable Company Tbk	875,091,916,000
96	2016	JPFA	Japfa Comfeed Indonesia Tbk	5,340,477,000,000
97	2016	KAEF	Kimia Farma Tbk	1,244,004,162,300
98	2016	KBLM	Kabelindo Murni Tbk	1,296,464,656,117
99	2016	KDSI	Kedawung Setia Industrial Tbk	4,939,256,840
100	2016	KLBF	Kalbe Farma Tbk	307,671,946,242
101	2016	LION	Lion Metal Works Tbk	122,251,521,120

102	2016	LMSH	Lion Mesh Prima Tbk	2,375,936,294
103	2016	MERK	Merck Tbk	412,462,804,000
104	2016	MLBI	Multi Bintang Indonesia Tbk	625,983,000,000
105	2016	MYOR	Mayora Indah Tbk	16,950,846,862,251
106	2016	MYRX	Hanson International	1,422,517,024,547
107	2016	PICO	Pelangi Indah Canindo Tbk	753,091,708,087
108	2016	PYFA	Pyridam Farma Tbk	4,511,790,383
109	2016	RICY	Ricky Putra Globalindo Tbk	146,956,487,759
110	2016	ROTI	Nippon Indosari Corpindo Tbk	1,571,299,809,901
111	2016	SCCO	Sucaco Tbk	3,052,998,242,547
112	2016	SIDO	Jamu dan Farmasi Sidomuncul Tbk	288,063,000,000
113	2016	SKBM	Sekar Bumi Tbk	245,344,754,052
114	2016	SKLT	Sekar Laut Tbk	117,799,028,522
115	2016	SMBR	PT Semen Baturaja (Persero) Tbk	1,650,852,646,000
116	2016	SMGR	Semen Gresik (Persero) Tbk	44,149,076,915,000
117	2016	SMSM	Selamat Sempurna Tbk	517,537,000,000
118	2016	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	3,375,750,000
119	2016	STTP	Siantar TOP Tbk	1,988,367,783,719
120	2016	TALF	Tunas Alfin Tbk.	35,430,369,423
121	2016	TBLA	Tunas Baru Lampung Tbk	3,419,052,000,000
122	2016	TCID	Mandom Indonesia Tbk	2,192,327,458,994
123	2016	TIRT	Tirta Mahakam Resources Tbk	191,203,414,888
124	2016	TOTO	Surya Toto Indonesia Tbk	786,318,602,311
125	2016	TRST	Trias Sentosa Tbk	81,316,986,037
126	2016	TSPC	Tempo Scan Pacific Tbk	301,712,280,311
127	2016	TURI	Tunas Ridean Tbk	9,476,071,747
128	2016	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	49,416,000,000
129	2016	UNVR	Unilever Indonesia Tbk	2,912,211,000,000
130	2016	UNTR	United Traktor Tbk.	6,280,005,000,000
131	2016	WIIM	Wismilak Inti Makmur Tbk	1,181,553,761
132	2016	WTON	Wijaya Karya Beton Tbk.	748,873,490,009
133	2017	AISA	Tiga Pilar Sejahtera Food Tbk (Asia Intiselera)	1,680,304,000,000
134	2017	AKPI	Argha Karya Prima Industry Tbk	16,160,429,000
135	2017	ALDO	Alkindo Naratama Tbk	84,455,979,077
136	2017	AMFG	Asahimas Flat Glass Co Ltd Tbk	1,740,610,000,000
137	2017	APLI	Asiaplast Industries Tbk	87,173,154,288
138	2017	ARNA	Arwana Citra Mulia Tbk	59,057,663,656
139	2017	ASII	Astra International Tbk	114,720,000,000,000
140	2017	AUTO	Astra Otoparts Tbk	9,171,600,000,000
141	2017	BATA	Sepatu Bata Tbk	234,440,272,000
142	2017	BUDI	Budi Acid Jaya Tbk	2,286,610,000,000
143	2017	CEKA	Cahaya Kalbar Tbk	8,774,838,527,594
144	2017	CINT	Chitose Internasional Tbk	67,724,393,042
145	2017	CPIN	Charoen Pokphand Indonesia Tbk	3,152,109,000,000
146	2017	DLTA	Delta Djakarta Tbk	30,798,228,000
147	2017	DPNS	Duta Pertiwi Nusantara Tbk	1,400,000,000
148	2017	DVLA	Darya-Varia Laboratoria Tbk	77,082,530,000
149	2017	EKAD	Ekadharma Tape Industries Tbk	16,226,859,224
150	2017	GGRM	Gudang Garam Tbk	2,036,133,000,000
151	2017	HMSP	HM Sampoerna Tbk	7,534,327,000,000
152	2017	ICBP	Indofood CBP Sukses Makmur Tbk	38,865,667,000,000
153	2017	IGAR	Kageo Igar Jaya Tbk (Igarjaya)	5,792,720,768
154	2017	IMAS	Indomobil Sukses International Tbk	1,960,560,645,008
155	2017	IMPC	Impack Pratama Industri Tbk.	163,576,167,315

156	2017	INAI	Indal Aluminium Industry Tbk	194,207,807,349
157	2017	INCI	Intan Wijaya Internasional Tbk	17,032,851,693
158	2017	INDF	Indofood Sukses Makmur Tbk	13,365,070,000,000
159	2017	INDS	Indospring Tbk	679,272,966,123
160	2017	INTP	Indocement Tunggul Perkasa Tbk	524,193,000,000
161	2017	JECC	Jembo Cable Company Tbk	1,411,247,406,000
162	2017	JPFA	Japfa Comfeed Indonesia Tbk	6,072,830,000,000
163	2017	KAEF	Kimia Farma Tbk	1,604,316,007,392
164	2017	KBLM	Kabelindo Murni Tbk	1,594,633,324,960
165	2017	KDSI	Kedawung Setia Industrial Tbk	4,111,259,390
166	2017	KLBF	Kalbe Farma Tbk	348,968,605,694
167	2017	LION	Lion Metal Works Tbk	132,528,674,947
168	2017	LMSH	Lion Mesh Prima Tbk	3,389,708,798
169	2017	MERK	Merck Tbk	517,684,881,000
170	2017	MLBI	Multi Bintang Indonesia Tbk	558,667,000,000
171	2017	MYOR	Mayora Indah Tbk	27,829,296,467,535
172	2017	MYRX	Hanson International	7,986,889,018
173	2017	PICO	Pelangi Indah Canindo Tbk	916,942,678,493
174	2017	PYFA	Pyridam Farma Tbk	6,424,340,325
175	2017	RICY	Ricky Putra Globalindo Tbk	174,725,970,240
176	2017	ROTI	Nippon Indosari Corpindo Tbk	1,598,206,620,888
177	2017	SCCO	Sucaco Tbk	3,626,977,265,495
178	2017	SIDO	Jamu dan Farmasi Sidomuncul Tbk	241,322,000,000
179	2017	SKBM	Sekar Bumi Tbk	250,342,356,469
180	2017	SKLT	Sekar Laut Tbk	118,669,823,721
181	2017	SMBR	PT Semen Baturaja (Persero) Tbk	2,233,008,215,000
182	2017	SMGR	Semen Gresik (Persero) Tbk	47,280,080,380,000
183	2017	SMSM	Selamat Sempurna Tbk	594,154,000,000
184	2017	SRSN	Indo Acidatama Tbk (d/h Sarasa Nugraha Tbk)	3,554,640,000
185	2017	STTP	Siantar TOP Tbk	2,032,566,042,477
186	2017	TALF	Tunas Alfin Tbk.	44,308,346,895
187	2017	TBLA	Tunas Baru Lampung Tbk	4,902,201,000,000
188	2017	TCID	Mandom Indonesia Tbk	2,433,464,691,366
189	2017	TIRT	Tirta Mahakam Resources Tbk	197,189,817,911
190	2017	TOTO	Surya Toto Indonesia Tbk	1,067,685,396,247
191	2017	TRST	Trias Sentosa Tbk	85,784,351,698
192	2017	TSPC	Tempo Scan Pacific Tbk	258,145,977,041
193	2017	TURI	Tunas Ridean Tbk	11,156,948,807
194	2017	ULTJ	Ultra Jaya Milk Industry and Trading Company Tbk	50,422,000,000
195	2017	UNVR	Unilever Indonesia Tbk	3,648,036,000,000
196	2017	UNTR	United Traktor Tbk.	6,299,709,000,000
197	2017	WIIM	Wismilak Inti Makmur Tbk	689,454,825
198	2017	WTON	Wijaya Karya Beton Tbk.	1,580,541,016,604



## LAMPIRAN 5. OUTPUT

### Frequencies

#### Statistics

		MEKANISME BONUS	TUNELLING INCENTIVE	DEBT CONVENANT	TRANSFER PRICING (Rp)
N	Valid	198	198	198	198
	Missing	0	0	0	0
Mean		,385017989445860	,92	,983583851524225	6284319376061,57
Median		,088628613916546	1,00	,588646990371604	390693161000,00
Mode		-,279200000000000 <sup>a</sup>	1	,008201877983251 <sup>a</sup>	1400000000
Variance		23,761	,075	1,307	65667195184267610000000000,000
Minimum		-34,496008993098904	0	,008201877983251	689454825
Maximum		52,728578157959550	1	7,371644729076575	287156710000000
Sum		76,233561910280370	182	194,749602601796570	1244295236460191

a. Multiple modes exist. The smallest value is shown

### Analisis Regresi Linear

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

Model	Variables Entered	Variables Removed	Method
1	Debt, TUNELLING INCENTIVE, MEKANISME BONUS <sup>b</sup>	.	Enter

a. Dependent Variable: Transfer\_P

b. All requested variables entered.

#### Model Summary

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate

1	,283 <sup>a</sup>	,080	,066	2,55625191337 4347
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a. Predictors: (Constant), Debt, TUNELLING INCENTIVE, MEKANISME BONUS

#### ANOVA<sup>a</sup>

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	110,327	3	36,776	5,628	,001 <sup>b</sup>
	Residual	1267,678	194	6,534		
	Total	1378,005	197			

a. Dependent Variable: Transfer\_P

b. Predictors: (Constant), Debt, TUNELLING INCENTIVE, MEKANISME BONUS

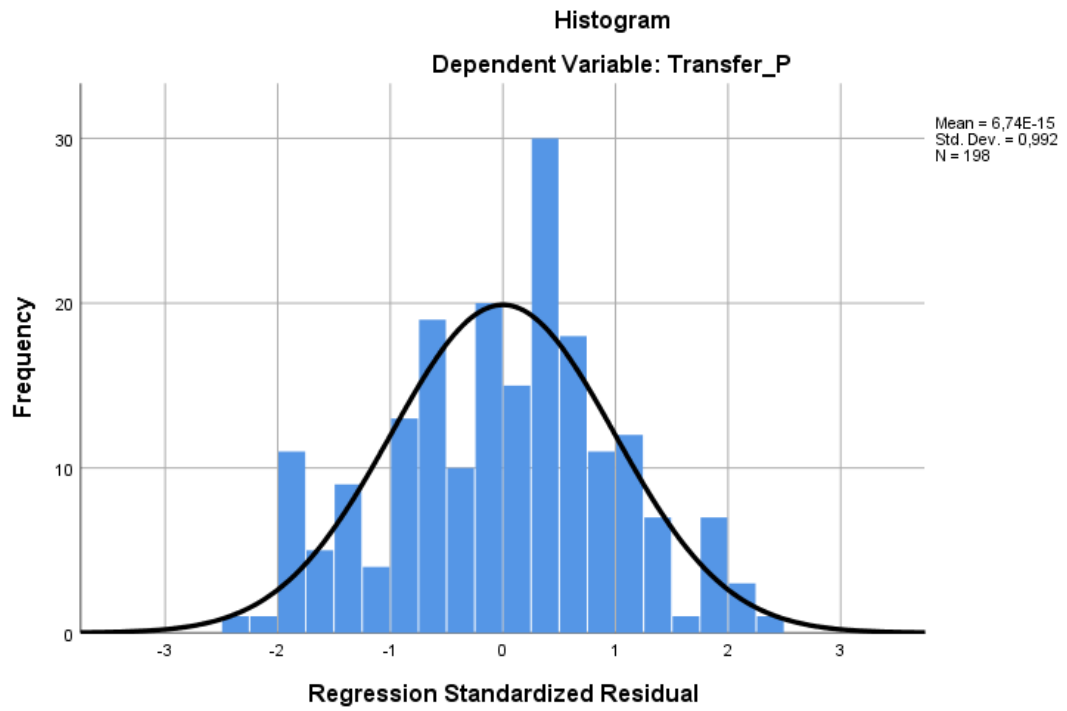
#### Coefficients<sup>a</sup>

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	25,906	,577		44,930	,000
	MEKANISME BONUS	,020	,037	,036	,522	,602
	TUNELLING INCENTIVE	1,210	,603	,138	2,007	,046
	Debt	,630	,174	,250	3,619	,000

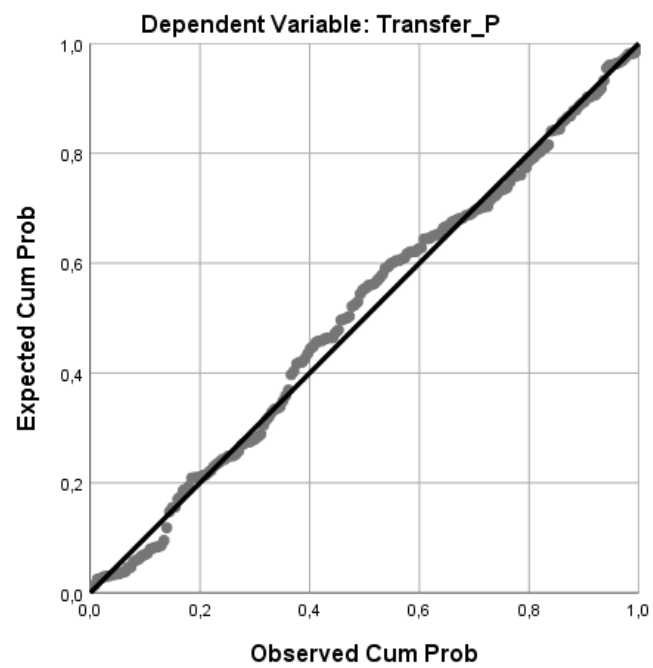
a. Dependent Variable: Transfer\_P

### Uji Asumsi Klasik

#### Uji Normalitas



Normal P-P Plot of Regression Standardized Residual



**One-Sample Kolmogorov-Smirnov Test**

Unstandardized  
Residual

N		198
Normal Parameters <sup>a,b</sup>	Mean	,0000000
	Std. Deviation	2,53671340
Most Extreme Differences	Absolute	,057
	Positive	,047
	Negative	-,057
Test Statistic		,057
Asymp. Sig. (2-tailed)		,200 <sup>c,d</sup>

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

### Uji Multikolinearitas

Model		Coefficients <sup>a</sup>						Collinearity Statistics	
		Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Tolerance	VIF	
		B	Std. Error	Beta					
1	(Constant)	25,906	,577		44,930	,000			
	MEKANISME BONUS	,020	,037	,036	,522	,602	,998	1,002	
	TUNELLING INCENTIVE	1,210	,603	,138	2,007	,046	,999	1,001	
	Debt	,630	,174	,250	3,619	,000	,997	1,003	

a. Dependent Variable: Transfer\_P

### Uji Heteroskedastisitas

Uji Glejser

## Regression

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

Model	Variables Entered	Variables Removed	Method
1	Debt, TUNELLING INCENTIVE, MEKANISME BONUS <sup>b</sup>	.	Enter

a. Dependent Variable: Abs\_RES

b. All requested variables entered.

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	,188 <sup>a</sup>	,035	,020	1,47653

a. Predictors: (Constant), Debt, TUNELLING INCENTIVE, MEKANISME BONUS

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

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	15,415	3	5,138	2,357	,073 <sup>b</sup>
	Residual	422,945	194	2,180		
	Total	438,360	197			

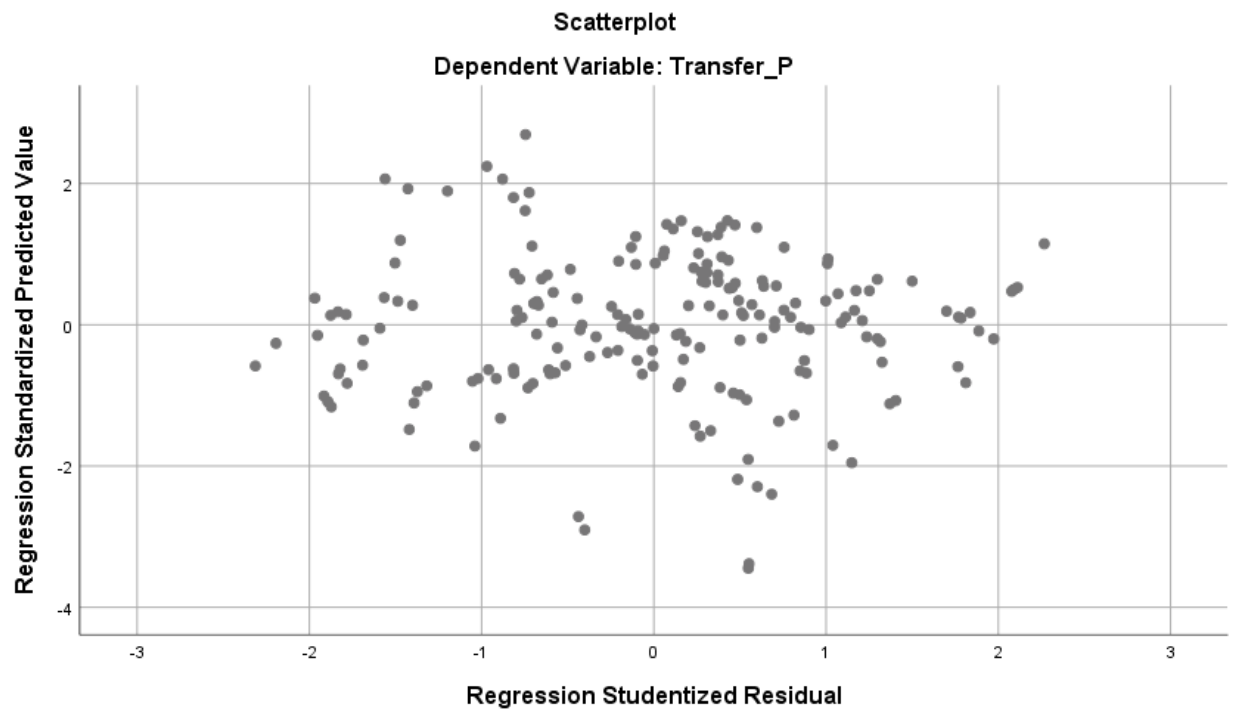
a. Dependent Variable: Abs\_RES

b. Predictors: (Constant), Debt, TUNELLING INCENTIVE, MEKANISME BONUS

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

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1,421	,333		4,266	,000
	MEKANISME BONUS	-,016	,022	-,053	-,744	,458
	TUNELLING INCENTIVE	,593	,348	,120	1,703	,090
	Debt	-,190	,101	-,134	-1,893	,060

a. Dependent Variable: Abs\_RES



### Uji Autokorelasi

#### Model Summary<sup>b</sup>

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	,283 <sup>a</sup>	,080	,066	2,55625191337 4347	1,989

a. Predictors: (Constant), Debt, TUNELLING INCENTIVE, MEKANISME BONUS

b. Dependent Variable: Transfer\_P