

LAMPIRAN

Lampiran 1.

Sampel Penelitian

No	Nama Perusahaan
1	Akasha Wira International Tbk
2	Tiga Pilar Sejahtera Food Tbk
3	Argha Karya Prima Industry Tbk
4	Alkindo Naratama Tbk
5	Alumindo Light Metal Industry Tbk
6	Asahimas Flat Glass Tbk.
7	Asiaplast Industries Tbk
8	Arwana Citramulia Tbk
9	Astra International Tbk
10	Astra Auto Part Tbk
11	Saranacental Bajatama Tbk
12	Primarindo Asia Infrastructure Tbk
13	Berlina Tbk
14	Beton Jaya Manunggal Tbk
15	Budi Acid Jaya Tbk
16	Cahaya Kabar Tbk
17	Chitose International Tbk
18	Charoen Pokphand Indonesia Tbk
19	Delta Djakarta Tbk
20	Duta Pertiwi Nusantara
21	Darya Varia Laboratori Tbk
22	Eterindo Wahanatama Tbk
23	Fajar Surya Wisesa Tbk
24	Gunawan Dianjaya Steel Tbk
25	Gajah Tunggal Tbk
26	Hanjaya Mandala Sampoerna Tbk

No	Nama Perusahaan
27	Indofood CBP Sukses Makmur Tbk
28	Champion Pasific Indonesia Tbk
29	Impack Pratama Industri Tbk
30	Indal Aluminium Industry Tbk
31	Indofood Sukses Makmur Tbk
32	Japfa Comfeed Indoensia Tbk
33	Kertas Basuki Rachmat Indonesia Tbk
34	Kedawung Setia Industrial Tbk
35	Kalbe Farma Tbk
36	Lion Metal Works Tbk
37	Langgeng Makmur Industry Tbk
38	Lionmesh Prima Tbk
39	Multi Bintang Indonesia Tbk
40	Mayora Indah Tbk
41	Risky Putra Globalindo Tbk
42	Nippon Indosari Corporindo Tbk
43	Supreme Cable Manufacturing and Commerce Tbk
44	Semen Baturaja (Persero) Tbk.
45	Siantar Top Tbk
46	Mandom Indonesia Tbk
47	Surya Toto Indonesia Tbk
48	Trisula International Tbk
49	Trias Sentosa Tbk
50	Wisnilak Inti Makmur Tbk
51	Wijaya Karya Beton Tbk
52	Yana Prima Hasta Persada Tbk

Lampiran 2.

Tabulasi Data Adopsi IFRS

No	Kode	Tahun	Adopsi IFRS
1	ADES	2015	0
		2016	0
		2017	0
2	AISA	2015	1
		2016	0
		2017	0
3	AKPI	2015	0
		2016	0
		2017	0
4	ALDO	2015	0
		2016	0
		2017	0
5	ALMI	2015	0
		2016	0
		2017	0
6	AMFG	2015	0
		2016	0
		2017	0
7	APLI	2015	0
		2016	0
		2017	0
8	ARNA	2015	0
		2016	0
		2017	0
9	ASII	2015	0
		2016	0
		2017	0
10	AUTO	2015	0
		2016	0
		2017	0
11	BAJA	2015	0
		2016	0
		2017	0
12	BIMA	2015	0
		2016	0
		2017	0
13	BRNA	2015	0
		2016	0
		2017	0
14	BTON	2015	0
		2016	0
		2017	0

No	Kode	Tahun	Adopsi IFRS
15	BUDI	2015	0
		2016	0
		2017	0
16	CEKA	2015	0
		2016	0
		2017	0
17	CINT	2015	0
		2016	0
		2017	0
18	CPIN	2015	0
		2016	0
		2017	0
19	DLTA	2015	0
		2016	0
		2017	0
20	DPNS	2015	0
		2016	0
		2017	0
21	DVLA	2015	0
		2016	0
		2017	0
22	ETWA	2015	0
		2016	0
		2017	0
23	FASW	2015	0
		2016	0
		2017	0
24	GDST	2015	0
		2016	0
		2017	0
25	GJTL	2015	0
		2016	0
		2017	0
26	HMSP	2015	0
		2016	0
		2017	0
27	ICBP	2015	0
		2016	0
		2017	0
28	IGAR	2015	0
		2016	0
		2017	0

No	Kode	Tahun	Adopsi IFRS
29	IMPC	2015	0
		2016	0
		2017	0
30	INAI	2015	0
		2016	0
		2017	0
31	INDF	2015	0
		2016	0
		2017	0
32	JPFA	2015	0
		2016	0
		2017	0
33	KBRI	2015	0
		2016	0
		2017	0
34	KDSI	2015	0
		2016	0
		2017	0
35	KLBF	2015	0
		2016	0
		2017	0
36	LION	2015	0
		2016	0
		2017	0
37	LMPI	2015	0
		2016	0
		2017	0
38	LMSH	2015	0
		2016	0
		2017	0
39	MLBI	2015	0
		2016	0
		2017	0
40	MYOR	2015	0
		2016	0
		2017	0
41	RICY	2015	0
		2016	0
		2017	0
42	ROTI	2015	0
		2016	0
		2017	0
43	SCCO	2015	0
		2016	0
		2017	0

No	Kode	Tahun	Adopsi IFRS
44	SMBR	2015	0
		2016	0
		2017	0
45	STTP	2015	0
		2016	0
		2017	0
46	TCID	2015	0
		2016	0
		2017	0
47	TOTO	2015	0
		2016	0
		2017	0
48	TRIS	2015	0
		2016	0
		2017	0
49	TRST	2015	0
		2016	0
		2017	0
50	WIIM	2015	0
		2016	0
		2017	0
51	WTON	2015	0
		2016	0
		2017	0
52	YPAS	2015	0
		2016	0
		2017	0

Keterangan:

Angka 0 = Sudah menerapkan Adopsi IFRS secara penuh

Angka 1 = Belum menerapkan Adopsi IFRS secara penuh

Tabulasi Data Perhitungan Leverage

No	Kode	Tahun	Total Liabilities	Current Assets	Net Liabilities	Total Assets	Leverage
1	ADES	2015	324,855,000,000	276,323,000,000	48,532,000,000	653,224,000,000	0.0743
		2016	383,091,000,000	319,614,000,000	63,477,000,000	767,479,000,000	0.0827
		2017	417,225,000,000	294,244,000,000	122,981,000,000	840,236,000,000	0.1464
2	AISA	2015	5,094,072,000,000	4,463,635,000,000	630,437,000,000	9,060,979,000,000	0.0696
		2016	4,990,139,000,000	5,949,164,000,000	-959,025,000,000	9,254,539,000,000	-0.1036
		2017	5,319,855,000,000	4,536,882,000,000	782,973,000,000	8,724,734,000,000	0.0897
3	AKPI	2015	1,775,577,239,000	1,015,820,277,000	759,756,962,000	2,883,143,132,000	0.2635
		2016	1,495,874,021,000	870,146,141,000	625,727,880,000	2,615,909,190,000	0.2392
		2017	1,618,713,342,000	1,003,030,428,000	615,682,914,000	2,745,325,833,000	0.2243
4	ALDO	2015	195,081,792,385	247,659,994,988	-52,578,202,603	366,010,819,198	-0.1437
		2016	209,442,676,180	298,258,060,232	-88,815,384,052	410,330,576,602	-0.2164
		2017	269,278,833,819	348,662,337,262	-79,383,503,443	498,701,656,995	-0.1592
5	ALMI	2015	1,623,926,585,475	1,370,783,812,492	253,142,772,983	2,189,037,586,057	0.1156
		2016	1,749,336,161,470	1,424,711,407,181	324,624,754,289	2,376,281,796,928	0.1366
		2017	1,997,411,244,539	1,701,281,476,100	296,129,768,439	2,153,030,503,531	0.1375
6	AMFG	2015	880,052,000,000	2,231,181,000,000	-1,351,129,000,000	4,270,275,000,000	-0.3164
		2016	1,905,626,000,000	1,787,723,000,000	117,903,000,000	5,504,890,000,000	0.0214
		2017	2,718,939,000,000	2,003,321,000,000	715,618,000,000	6,267,816,000,000	0.1142
7	APLI	2015	87,059,306,497	81,119,626,942	5,939,679,555	308,620,387,248	0.0192
		2016	116,726,057,995	95,591,353,886	21,134,704,109	382,461,777,452	0.0553
		2017	171,514,782,371	126,404,952,607	45,109,829,764	398,698,779,619	0.1131
8	ARNA	2015	536,050,998,398	509,178,006,986	26,872,991,412	1,430,779,475,454	0.0188
		2016	595,128,097,887	642,892,045,913	-47,763,948,026	1,543,216,229,146	-0.0310
		2017	571,946,769,034	740,190,524,246	-168,243,755,212	1,601,346,561,573	-0.1051
9	ASII	2015	118,902,000,000,000	105,161,000,000,000	13,741,000,000,000	245,435,000,000,000	0.0560
		2016	121,949,000,000,000	110,403,000,000,000	11,546,000,000,000	261,855,000,000,000	0.0441
		2017	139,317,000,000,000	121,293,000,000,000	18,024,000,000,000	295,646,000,000,000	0.0610
10	AUTO	2015	4,195,684,000,000	4,796,770,000,000	-601,086,000,000	14,339,110,000,000	-0.0419
		2016	4,003,233,000,000	4,903,902,000,000	-900,669,000,000	14,612,274,000,000	-0.0616
		2017	4,075,716,000,000	5,228,541,000,000	-1,152,825,000,000	14,762,309,000,000	-0.0781
11	BAJA	2015	787,055,068,790	667,260,528,237	119,794,540,553	948,682,681,142	0.1263
		2016	786,124,255,950	749,830,324,140	36,293,931,810	982,626,956,424	0.0369
		2017	774,432,726,191	727,240,100,955	47,192,625,236	946,448,936,464	0.0499
12	BIMA	2015	301,570,909,687	83,401,850,883	218,169,058,804	99,558,394,759	2.1914
		2016	189,216,746,183	79,300,156,166	109,916,590,017	92,041,274,561	1.1942
		2017	173,964,702,574	72,385,157,397	101,579,545,177	89,327,328,853	1.1372
13	BRNA	2015	992,869,623,000	584,029,401,000	408,840,222,000	1,820,783,911,000	0.2245
		2016	1,060,343,634,000	777,316,455,000	283,027,179,000	2,088,696,909,000	0.1355
		2017	1,111,847,645,000	718,757,530,000	393,090,115,000	1,964,877,082,000	0.2001
14	BTON	2015	34,011,648,533	136,555,010,564	-102,543,362,031	183,116,245,288	-0.5600
		2016	33,757,198,849	128,801,476,086	-95,044,277,237	177,290,628,918	-0.5361
		2017	28,862,718,117	138,161,399,969	-109,298,681,852	183,501,650,442	-0.5956
15	BUDI	2015	2,160,702,000,000	1,492,365,000,000	668,337,000,000	3,265,953,000,000	0.2046
		2016	1,766,825,000,000	1,092,360,000,000	674,465,000,000	2,931,807,000,000	0.2301
		2017	1,744,756,000,000	1,027,489,000,000	717,267,000,000	2,939,456,000,000	0.2440
16	CEKA	2015	845,932,695,663	1,253,019,074,345	-407,086,378,682	1,485,826,210,015	-0.2740
		2016	538,044,038,690	1,103,865,252,070	-565,821,213,380	1,425,964,152,418	-0.3968
		2017	489,592,257,434	988,479,957,549	-498,887,700,115	1,392,636,444,501	-0.3582
17	CINT	2015	67,734,182,851	204,898,872,797	-137,164,689,946	382,807,494,765	-0.3583
		2016	72,906,787,680	194,043,712,489	-121,136,924,809	399,336,626,636	-0.3033
		2017	94,304,081,639	210,584,866,561	-116,280,784,922	476,577,841,605	-0.2440
18	CPIN	2015	12,123,486,000,000	12,013,294,000,000	110,192,000,000	24,684,915,000,000	0.0045
		2016	10,047,751,000,000	11,817,645,000,000	-1,769,894,000,000	24,204,994,000,000	-0.0731
		2017	8,819,768,000,000	11,720,730,000,000	-2,900,962,000,000	24,522,593,000,000	-0.1183

19	DLTA	2015	188,700,435,000	902,006,833,000	-713,306,398,000	1,038,321,916,000	-0.6870
		2016	185,422,642,000	1,048,133,697,000	-862,711,055,000	1,197,796,650,000	-0.7202
		2017	196,197,372,000	1,206,576,189,000	-1,010,378,817,000	1,340,842,765,000	-0.7535
20	DPNS	2015	33,187,031,327	185,099,466,179	-151,912,434,852	274,483,110,371	-0.5534
		2016	32,865,162,199	174,907,377,454	-142,042,215,255	296,129,565,784	-0.4797
		2017	40,655,786,593	181,198,774,207	-140,542,987,614	308,491,173,960	-0.4556
21	DVLA	2015	402,760,903,000	1,043,830,034,000	-641,069,131,000	1,376,278,237,000	-0.4658
		2016	451,785,946,000	1,068,967,094,000	-617,181,148,000	1,531,365,558,000	-0.4030
		2017	524,586,078,000	1,175,655,601,000	-651,069,523,000	1,640,886,147,000	-0.3968
22	ETWA	2015	1,256,957,157,713	278,840,052,923	978,117,104,790	1,332,731,163,136	0.7339
		2016	1,151,833,904,006	82,772,799,336	1,069,061,104,670	1,158,935,571,034	0.9225
		2017	1,235,873,364,699	40,266,954,272	1,195,606,410,427	1,114,568,571,897	1.0727
23	FASW	2015	4,548,288,087,745	1,718,541,456,788	2,829,746,630,957	6,993,634,266,969	0.4046
		2016	5,424,781,372,865	2,167,035,553,599	3,257,745,819,266	8,583,223,835,997	0.3795
		2017	6,081,574,204,386	2,784,006,841,253	3,297,567,363,133	9,369,891,776,775	0.3519
24	GDST	2015	379,524,183,280	414,761,913,939	-35,237,730,659	1,183,934,183,257	-0.0298
		2016	425,486,909,790	467,637,658,247	-42,150,748,457	1,257,609,869,910	-0.0335
		2017	441,675,308,289	452,019,244,440	-10,343,936,151	1,286,954,720,465	-0.0080
25	GJTL	2015	12,115,363,000,000	6,602,281,000,000	5,513,082,000,000	17,509,505,000,000	0.3149
		2016	12,849,602,000,000	7,517,152,000,000	5,332,450,000,000	18,697,779,000,000	0.2852
		2017	12,501,710,000,000	7,168,378,000,000	5,333,332,000,000	18,191,176,000,000	0.2932
26	HMSP	2015	5,994,664,000,000	29,807,330,000,000	-23,812,666,000,000	38,101,724,000,000	-0.6250
		2016	8,333,263,000,000	33,647,496,000,000	-25,314,233,000,000	42,508,277,000,000	-0.5955
		2017	9,028,078,000,000	34,180,353,000,000	-25,152,275,000,000	43,141,063,000,000	-0.5830
27	ICBP	2015	10,173,713,000,000	13,961,500,000,000	-3,787,787,000,000	26,560,624,000,000	-0.1426
		2016	10,401,125,000,000	15,571,362,000,000	-5,170,237,000,000	28,901,948,000,000	-0.1789
		2017	11,295,184,000,000	16,579,331,000,000	-5,284,147,000,000	31,619,514,000,000	-0.1671
28	IGAR	2015	73,471,782,127	309,534,956,646	-236,063,174,519	383,936,040,590	-0.6149
		2016	65,716,637,766	361,504,735,608	-295,788,097,842	439,465,673,296	-0.6731
		2017	71,075,842,431	396,252,892,753	-325,177,050,322	513,022,591,574	-0.6338
29	IMPC	2015	578,352,730,206	897,761,062,659	-319,408,332,453	1,675,232,685,157	-0.1907
		2016	1,050,386,739,011	1,261,952,056,094	-211,565,317,083	2,276,031,922,082	-0.0930
		2017	1,005,656,523,820	1,200,668,597,438	-195,012,073,618	2,294,677,493,483	-0.0850
30	INAI	2015	1,090,438,393,880	955,465,955,552	134,972,438,328	1,330,259,296,537	0.1015
		2016	1,081,015,810,782	974,282,450,341	106,733,360,441	1,339,032,413,455	0.0797
		2017	936,511,874,370	860,749,259,575	75,762,614,795	1,213,916,545,120	0.0624
31	INDF	2015	48,709,933,000,000	42,816,745,000,000	5,893,188,000,000	91,831,256,000,000	0.0642
		2016	38,233,092,000,000	28,985,443,000,000	9,247,649,000,000	82,174,515,000,000	0.1125
		2017	41,182,764,000,000	32,515,399,000,000	8,667,365,000,000	87,939,488,000,000	0.0986
32	JPFA	2015	11,049,774,000,000	9,604,154,000,000	1,445,620,000,000	17,159,466,000,000	0.0842
		2016	9,878,062,000,000	10,755,503,000,000	-877,441,000,000	19,251,026,000,000	-0.0456
		2017	11,293,242,000,000	11,189,325,000,000	103,917,000,000	21,088,870,000,000	0.0049
33	KBRI	2015	934,677,601,389	315,600,768,901	619,076,832,488	1,455,931,208,462	0.4252
		2016	844,568,778,363	160,272,232,793	684,296,545,570	1,263,726,833,318	0.5415
		2017	878,173,162,999	107,266,392,534	770,906,770,465	1,171,234,610,856	0.6582
34	KDSI	2015	798,172,379,792	731,258,691,057	66,913,688,735	1,177,093,668,866	0.0568
		2016	722,488,734,446	709,583,883,699	12,904,850,747	1,142,273,020,550	0.0113
		2017	842,752,226,515	841,180,578,033	1,571,648,482	1,328,291,727,616	0.0012
35	KLBF	2015	2,758,131,396,170	8,748,491,608,702	-5,990,360,212,532	13,696,417,381,439	-0.4374
		2016	2,762,162,069,572	9,572,529,767,897	-6,810,367,698,325	15,226,009,210,657	-0.4473
		2017	2,722,207,633,646	10,043,950,500,578	-7,321,742,866,932	16,616,239,416,335	-0.4406
36	LION	2015	184,730,654,202	508,345,199,844	-323,614,545,642	639,330,150,373	-0.5062
		2016	215,209,902,816	542,813,854,009	-327,603,951,193	685,812,995,987	-0.4777
		2017	229,630,859,719	503,156,333,673	-273,525,473,954	681,937,947,736	-0.4011
37	LMPI	2015	391,881,675,091	442,484,119,278	-50,602,444,187	793,093,512,600	-0.0638
		2016	402,192,705,158	548,573,737,189	-146,381,032,031	548,573,737,189	-0.2668
		2017	458,292,046,535	572,240,218,362	-113,948,171,827	572,240,218,362	-0.1991

38	LMSH	2015	21,341,373,897	89,126,109,044	-67,784,735,147	133,782,751,041	-0.5067
		2016	45,511,700,128	98,274,709,046	-52,763,008,918	162,828,169,250	-0.3240
		2017	31,541,423,763	89,570,023,525	-58,028,599,762	161,163,426,840	-0.3601
39	MLBI	2015	1,334,373,000,000	709,955,000,000	624,418,000,000	2,100,853,000,000	0.2972
		2016	1,454,398,000,000	901,258,000,000	553,140,000,000	2,275,038,000,000	0.2431
		2017	1,445,173,000,000	1,076,845,000,000	368,328,000,000	2,510,078,000,000	0.1467
40	MYOR	2015	6,148,255,759,034	7,454,347,029,087	-1,306,091,270,053	11,342,715,686,221	-0.1151
		2016	6,657,165,872,077	8,739,782,750,141	-2,082,616,878,064	12,922,421,859,142	-0.1612
		2017	7,561,503,434,179	10,674,199,571,313	-3,112,696,137,134	14,915,849,800,251	-0.2087
41	RICY	2015	798,114,824,380	851,477,572,604	-53,362,748,224	1,198,193,867,892	-0.0445
		2016	876,184,855,001	943,936,823,539	-67,751,968,538	1,288,683,925,066	-0.0526
		2017	944,179,416,586	1,037,820,994,280	-93,641,577,694	1,374,444,788,282	-0.0681
42	ROTI	2015	1,517,788,685,162	812,990,646,097	704,798,039,065	2,706,323,637,034	0.2604
		2016	1,476,889,086,692	949,414,338,057	527,474,748,635	2,919,640,858,718	0.1807
		2017	1,739,467,993,982	2,319,937,439,019	-580,469,445,037	4,559,573,709,411	-0.1273
43	SCCO	2015	850,791,824,810	1,380,917,436,620	-530,125,611,810	1,773,144,328,632	-0.2990
		2016	1,229,514,818,362	2,019,188,845,621	-789,674,027,259	2,449,935,491,586	-0.3223
		2017	1,286,017,105,712	2,171,012,758,933	-884,995,653,221	4,014,244,589,706	-0.2205
44	SMBR	2015	319,315,349,000	1,938,566,969,000	-1,619,251,620,000	3,268,667,933,000	-0.4954
		2016	1,248,119,294,000	838,232,034,000	409,887,260,000	4,368,876,996,000	0.0938
		2017	1,647,477,388,000	1,123,602,449,000	523,874,939,000	5,060,337,247,000	0.1035
45	STTP	2015	910,758,598,913	875,469,433,776	35,289,165,137	1,919,568,037,170	0.0184
		2016	1,168,695,057,385	920,494,206,042	248,200,851,343	2,337,207,195,055	0.1062
		2017	957,660,374,836	947,986,050,367	9,674,324,469	2,342,432,443,196	0.0041
46	TCID	2015	367,225,370,670	1,112,672,539,416	-745,447,168,746	2,082,096,848,703	-0.3580
		2016	401,942,530,776	1,174,482,404,487	-772,539,873,711	2,185,101,038,101	-0.3535
		2017	503,480,853,006	1,276,478,591,542	-772,997,738,536	2,361,807,189,430	-0.3273
47	TOTO	2015	947,997,940,099	1,348,062,605,364	-400,064,665,265	2,439,540,859,205	-0.1640
		2016	1,057,566,418,720	1,290,208,433,386	-232,642,014,666	2,581,440,938,262	-0.0901
		2017	1,132,699,218,954	1,316,631,634,008	-183,932,415,054	2,826,490,815,501	-0.0651
48	TRIS	2015	245,138,356,170	428,277,334,914	-183,138,978,744	574,346,433,075	-0.3189
		2016	293,073,984,034	462,578,104,758	-169,504,120,724	639,701,164,511	-0.2650
		2017	188,736,733,204	356,846,493,425	-168,109,760,221	544,968,319,987	-0.3085
49	TRST	2015	1,400,438,809,900	1,137,766,718,031	262,672,091,869	3,357,359,499,954	0.0782
		2016	1,358,241,040,272	1,179,999,891,768	178,241,148,504	3,332,905,936,010	0.0535
		2017	1,357,336,438,524	1,189,727,024,906	167,609,413,618	3,290,596,224,286	0.0509
50	WIIM	2015	398,991,064,485	988,814,005,395	-589,822,940,910	1,342,700,045,391	-0.4393
		2016	362,540,740,471	996,925,071,640	-634,384,331,169	1,353,634,132,275	-0.4687
		2017	247,620,731,930	861,172,306,233	-613,551,574,303	1,225,712,093,041	-0.5006
51	WTON	2015	2,192,672,341,480	2,454,908,917,918	-262,236,576,438	4,456,097,502,805	-0.0588
		2016	2,171,844,871,664	2,439,936,919,733	-268,092,048,069	4,662,319,785,318	-0.0575
		2017	4,320,040,760,958	4,351,377,174,399	-31,336,413,441	7,067,976,095,043	-0.0044
52	YPAS	2015	128,790,247,858	104,222,023,392	24,568,224,466	279,189,768,587	0.0880
		2016	138,256,225,581	118,108,607,817	20,147,617,764	280,257,664,992	0.0719
		2017	176,449,823,868	148,857,935,337	27,591,888,531	303,542,864,533	0.0909

Tabulasi Data Perhitungan Beban Pajak Tangguhan

No	Kode	Tahun	Beban Pajak Tangguhan	Total Aset	Tax
1	ADES	2015	2,096,000,000	653,224,000,000	0.0032
		2016	-2,374,000,000	767,479,000,000	-0.0031
		2017	5,839,000,000	840,236,000,000	0.0069
2	AISA	2015	5,538,000,000	9,060,979,000,000	0.0006
		2016	16,865,000,000	9,254,539,000,000	0.0018
		2017	212,252,000,000	8,724,734,000,000	0.0243
3	AKPI	2015	-18,774,148,000	2,883,143,132,000	-0.0065
		2016	5,577,257,000	2,615,909,190,000	0.0021
		2017	-11,294,044,000	2,745,325,833,000	-0.0041
4	ALDO	2015	-34,199,039	366,010,819,198	-0.0001
		2016	-298,175,115	410,330,576,602	-0.0007
		2017	-1,214,260,697	498,701,656,995	-0.0024
5	ALMI	2015	20,263,542,471	2,189,037,586,057	0.0093
		2016	-8,890,501,302	2,376,281,796,928	-0.0037
		2017	3,729,904,090	2,153,030,503,531	0.0017
6	AMFG	2015	-10,524,000,000	4,270,275,000,000	-0.0025
		2016	8,325,000,000	5,504,890,000,000	0.0015
		2017	-14,933,000,000	6,267,816,000,000	-0.0024
7	APLI	2015	-708,323,174	308,620,387,248	-0.0023
		2016	-664,267,246	382,461,777,452	-0.0017
		2017	-1,139,898,101	398,698,779,619	-0.0029
8	ARNA	2015	-653,977,624	1,430,779,475,454	-0.0005
		2016	-2,605,428,255	1,543,216,229,146	-0.0017
		2017	52,249,334	1,601,346,561,573	0.0000
9	ASII	2015	1,296,000,000,000	245,435,000,000,000	0.0053
		2016	1,071,000,000,000	261,855,000,000,000	0.0041
		2017	170,000,000,000	295,646,000,000,000	0.0006
10	AUTO	2015	-16,483,000,000	14,339,110,000,000	-0.0011
		2016	-47,786,000,000	14,612,274,000,000	-0.0033
		2017	-25,877,000,000	14,762,309,000,000	-0.0018
11	BAJA	2015	2,480,768,394	948,682,681,142	0.0026
		2016	-19,199,403,477	982,626,956,424	-0.0195
		2017	5,643,793,055	946,448,936,464	0.0060
12	BIMA	2015	-1,166,593,918	99,558,394,759	-0.0117
		2016	-6,736,403,160	92,041,274,561	-0.0732
		2017	8,309,024,090	89,327,328,853	0.0930
13	BRNA	2015	3,241,911,000	1,820,783,911,000	0.0018
		2016	-855,811,000	2,088,696,909,000	-0.0004
		2017	49,228,570,000	1,964,877,082,000	0.0251
14	BTON	2015	182,309,178	183,116,245,288	0.0010
		2016	2,264,140,980	177,290,628,918	0.0128
		2017	-2,671,832,094	183,501,650,442	-0.0146
15	BUDI	2015	30,783,000,000	3,265,953,000,000	0.0094
		2016	10,940,000,000	2,931,807,000,000	0.0037
		2017	11,322,000,000	2,939,456,000,000	0.0039
16	CEKA	2015	725,133,209	1,485,826,210,015	0.0005
		2016	38,629,254,581	1,425,964,152,418	0.0271
		2017	-2,025,480,502	1,392,636,444,501	-0.0015

17	CINT	2015	774,388,517	382,807,494,765	0.0020
		2016	1,659,534,102	399,336,626,636	0.0042
		2017	-196,486,608	476,577,841,605	-0.0004
18	CPIN	2015	-30,584,000,000	24,684,915,000,000	-0.0012
		2016	-16,748,000,000	24,204,994,000,000	-0.0007
		2017	-5,624,000,000	24,522,593,000,000	-0.0002
19	DLTA	2015	-4,868,444,000	1,038,321,916,000	-0.0047
		2016	-13,026,144,000	1,197,796,650,000	-0.0109
		2017	4,982,364,000	1,340,842,765,000	0.0037
20	DPNS	2015	519,463,362	274,483,110,371	0.0019
		2016	796,665,347	296,129,565,784	0.0027
		2017	475,858,006	308,491,173,960	0.0015
21	DVLA	2015	1,061,901,000	1,376,278,237,000	0.0008
		2016	-11,305,663,000	1,531,365,558,000	-0.0074
		2017	-3,529,192,000	1,640,886,147,000	-0.0022
22	ETWA	2015	6,559,186,418	1,332,731,163,136	0.0049
		2016	-23,043,755,820	1,158,935,571,034	-0.0199
		2017	-12,984,641,996	1,114,568,571,897	-0.0116
23	FASW	2015	94,049,915,767	6,993,634,266,969	0.0134
		2016	8,505,397,716	8,583,223,835,997	0.0010
		2017	-85,000,595,049	9,369,891,776,775	-0.0091
24	GDST	2015	18,133,395,026	1,183,934,183,257	0.0153
		2016	-13,809,580,895	1,257,609,869,910	-0.0110
		2017	-3,159,771,441	1,286,954,720,465	-0.0025
25	GJTL	2015	23,166,000,000	17,509,505,000,000	0.0013
		2016	70,675,000,000	18,697,779,000,000	0.0038
		2017	38,079,000,000	18,191,176,000,000	0.0021
26	HMSP	2015	-23,266,000,000	38,101,724,000,000	-0.0006
		2016	49,987,000,000	42,508,277,000,000	0.0012
		2017	1,065,000,000	43,141,063,000,000	0.0000
27	ICBP	2015	-443,119,000,000	26,560,624,000,000	-0.0167
		2016	-412,144,000,000	28,901,948,000,000	-0.0143
		2017	-385,520,000,000	31,619,514,000,000	-0.0122
28	IGAR	2015	6,046,210,351	383,936,040,590	0.0157
		2016	-539,926,222	439,465,673,296	-0.0012
		2017	1,712,449,573	513,022,591,574	0.0033
29	IMPC	2015	1,203,694,232	1,675,232,685,157	0.0007
		2016	6,905,843,282	2,276,031,922,082	0.0030
		2017	4,992,394,175	2,294,677,493,483	0.0022
30	INAI	2015	-3,385,069,062	1,330,259,296,537	-0.0025
		2016	2,625,958,140	1,339,032,413,455	0.0020
		2017	2,633,743,954	1,213,916,545,120	0.0022
31	INDF	2015	-163,649,000,000	91,831,256,000,000	-0.0018
		2016	-254,571,000,000	82,174,515,000,000	-0.0031
		2017	-318,277,000,000	87,939,488,000,000	-0.0036
32	JPFA	2015	4,353,000,000	17,159,466,000,000	0.0003
		2016	-23,876,000,000	19,251,026,000,000	-0.0012
		2017	20,696,000,000	21,088,870,000,000	0.0010
33	KBRI	2015	23,421,115,224	1,455,931,208,462	0.0161
		2016	19,294,473,696	1,263,726,833,318	0.0153
		2017	20,645,170,201	1,171,234,610,856	0.0176
34	KDSI	2015	414,157,525	1,177,093,668,866	0.0004

		2016	133,723,434	1,142,273,020,550	0.0001
		2017	-978,417,353	1,328,291,727,616	-0.0007
35	KLBF	2015	-18,120,102,557	13,696,417,381,439	-0.0013
		2016	-53,454,961,461	15,226,009,210,657	-0.0035
		2017	10,501,799,306	16,616,239,416,335	0.0006
36	LION	2015	1,419,730,224	639,330,150,373	0.0022
		2016	2,048,869,107	685,812,995,987	0.0030
		2017	1,776,463,908	681,937,947,736	0.0026
37	LMPI	2015	-2,905,643,494	793,093,512,600	-0.0037
		2016	-3,734,588,719	548,573,737,189	-0.0068
		2017	3,460,301,011	572,240,218,362	0.0060
38	LMSH	2015	-517,174,985	133,782,751,041	-0.0039
		2016	-226,918,468	162,828,169,250	-0.0014
		2017	25,924,751	161,163,426,840	0.0002
39	MLBI	2015	24,614,000,000	2,100,853,000,000	0.0117
		2016	4,434,000,000	2,275,038,000,000	0.0019
		2017	6,036,000,000	2,510,078,000,000	0.0024
40	MYOR	2015	3,825,834,291	11,342,715,686,221	0.0003
		2016	-18,275,966,677	12,922,421,859,142	-0.0014
		2017	-19,797,005,919	14,915,849,800,251	-0.0013
41	RICY	2015	-119,987,171	1,198,193,867,892	-0.0001
		2016	-821,789,665	1,288,683,925,066	-0.0006
		2017	1,501,614,660	1,374,444,788,282	0.0011
42	ROTI	2015	12,056,336,498	2,706,323,637,034	0.0045
		2016	29,389,442,289	2,919,640,858,718	0.0101
		2017	18,116,188,891	4,559,573,709,411	0.0040
43	SCCO	2015	1,410,354,728	1,773,144,328,632	0.0008
		2016	1,347,879,170	2,449,935,491,586	0.0006
		2017	7,738,017,551	4,014,244,589,706	0.0019
44	SMBR	2015	2,815,090,000	3,268,667,933,000	0.0009
		2016	7,056,939,000	4,368,876,996,000	0.0016
		2017	5,577,280,000	5,060,337,247,000	0.0011
45	STTP	2015	3,100,691,198	1,919,568,037,170	0.0016
		2016	1,306,317,726	2,337,207,195,055	0.0006
		2017	-5,813,788,769	2,342,432,443,196	-0.0025
46	TCID	2015	-260,261,730	2,082,096,848,703	-0.0001
		2016	-4,898,885,046	2,185,101,038,101	-0.0022
		2017	9,701,413,281	2,361,807,189,430	0.0041
47	TOTO	2015	-13,756,717,860	2,439,540,859,205	-0.0056
		2016	-19,318,422,786	2,581,440,938,262	-0.0075
		2017	-12,363,287,636	2,826,490,815,501	-0.0044
48	TRIS	2015	2,827,663,751	574,346,433,075	0.0049
		2016	-4,013,927,954	639,701,164,511	-0.0063
		2017	4,945,605,606	544,968,319,987	0.0091
49	TRST	2015	-8,379,068,196	3,357,359,499,954	-0.0025
		2016	36,452,775,301	3,332,905,936,010	0.0109
		2017	25,686,000,465	3,290,596,224,286	0.0078
50	WIIM	2015	2,005,147,192	1,342,700,045,391	0.0015
		2016	1,190,364,134	1,353,634,132,275	0.0009
		2017	2,538,912,111	1,225,712,093,041	0.0021
51	WTON	2015	-8,296,426,377	4,456,097,502,805	-0.0019
		2016	-18,969,341,070	4,662,319,785,318	-0.0041

		2017	-15,602,388,244	7,067,976,095,043	-0.0022
52	YPAS	2015	174,284,717	279,189,768,587	0.0006
		2016	275,712,343	280,257,664,992	0.0010
		2017	397,202,887	303,542,864,533	0.0013

Tabulasi Data Perhitungan Ukuran Perusahaan

No	Kode	Tahun	Total Assets	SIZE	No	Kode	Tahun	Total Assets	SIZE
1	ADES	2015	653,224,000,000	27.2052	16	CEKA	2015	1,485,826,210,015	28.0270
		2016	767,479,000,000	27.3664			2016	1,425,964,152,418	27.9859
		2017	840,236,000,000	27.4569			2017	1,392,636,444,501	27.9622
2	AISA	2015	9,060,979,000,000	29.8350	17	CINT	2015	382,807,494,765	26.6708
		2016	9,254,539,000,000	29.8561			2016	399,336,626,636	26.7131
		2017	8,724,734,000,000	29.7972			2017	476,577,841,605	26.8899
3	AKPI	2015	2,883,143,132,000	28.6899	18	CPIN	2015	24,684,915,000,000	30.8372
		2016	2,615,909,190,000	28.5926			2016	24,204,994,000,000	30.8176
		2017	2,745,325,833,000	28.6409			2017	24,522,593,000,000	30.8306
4	ALDO	2015	366,010,819,198	26.6259	19	DLTA	2015	1,038,321,916,000	27.6686
		2016	410,330,576,602	26.7402			2016	1,197,796,650,000	27.8115
		2017	498,701,656,995	26.9353			2017	1,340,842,765,000	27.9243
5	ALMI	2015	2,189,037,586,057	28.4145	20	DPNS	2015	274,483,110,371	26.3382
		2016	2,376,281,796,928	28.4966			2016	296,129,565,784	26.4141
		2017	2,153,030,503,531	28.3979			2017	308,491,173,960	26.4550
6	AMFG	2015	4,270,275,000,000	29.0827	21	DVLA	2015	1,376,278,237,000	27.9504
		2016	5,504,890,000,000	29.3367			2016	1,531,365,558,000	28.0572
		2017	6,267,816,000,000	29.4664			2017	1,640,886,147,000	28.1263
7	APLI	2015	308,620,387,248	26.4554	22	ETWA	2015	1,332,731,163,136	27.9183
		2016	382,461,777,452	26.6699			2016	1,158,935,571,034	27.7785
		2017	398,698,779,619	26.7115			2017	1,114,568,571,897	27.7395
8	ARNA	2015	1,430,779,475,454	27.9892	23	FASW	2015	6,993,634,266,969	29.5760
		2016	1,543,216,229,146	28.0649			2016	8,583,223,835,997	29.7808
		2017	1,601,346,561,573	28.1019			2017	9,369,891,776,775	29.8685
9	ASII	2015	245,435,000,000,000	33.1341	24	GDST	2015	1,183,934,183,257	27.7999
		2016	261,855,000,000,000	33.1988			2016	1,257,609,869,910	27.8602
		2017	295,646,000,000,000	33.3202			2017	1,286,954,720,465	27.8833
10	AUTO	2015	14,339,110,000,000	30.2940	25	GJTL	2015	17,509,505,000,000	30.4938
		2016	14,612,274,000,000	30.3129			2016	18,697,779,000,000	30.5594
		2017	14,762,309,000,000	30.3231			2017	18,191,176,000,000	30.5320
11	BAJA	2015	948,682,681,142	27.5783	26	HMSP	2015	38,101,724,000,000	31.2713
		2016	982,626,956,424	27.6135			2016	42,508,277,000,000	31.3807
		2017	946,448,936,464	27.5760			2017	43,141,063,000,000	31.3955
12	BIMA	2015	99,558,394,759	25.3240	27	ICBP	2015	26,560,624,000,000	30.9105
		2016	92,041,274,561	25.2455			2016	28,901,948,000,000	30.9949
		2017	89,327,328,853	25.2156			2017	31,619,514,000,000	31.0848
13	BRNA	2015	1,820,783,911,000	28.2303	28	IGAR	2015	383,936,040,590	26.6737
		2016	2,088,696,909,000	28.3676			2016	439,465,673,296	26.8088
		2017	1,964,877,082,000	28.3065			2017	513,022,591,574	26.9636
14	BTON	2015	183,116,245,288	25.9334	29	IMPC	2015	1,675,232,685,157	28.1470
		2016	177,290,628,918	25.9011			2016	2,276,031,922,082	28.4535
		2017	183,501,650,442	25.9355			2017	2,294,677,493,483	28.4616
15	BUDI	2015	3,265,953,000,000	28.8146	30	INAI	2015	1,330,259,296,537	27.9164
		2016	2,931,807,000,000	28.7066			2016	1,339,032,413,455	27.9230
		2017	2,939,456,000,000	28.7092			2017	1,213,916,545,120	27.8249

No	Kode	Tahun	Total Assets	SIZE	No	Kode	Tahun	Total Assets	SIZE
31	INDF	2015	91,831,256,000,000	32.1510	46	TCID	2015	2,082,096,848,703	28.3644
		2016	82,174,515,000,000	32.0399			2016	2,185,101,038,101	28.4127
		2017	87,939,488,000,000	32.1077			2017	2,361,807,189,430	28.4904
32	JPFA	2015	17,159,466,000,000	30.4736	47	TOTO	2015	2,439,540,859,205	28.5228
		2016	19,251,026,000,000	30.5886			2016	2,581,440,938,262	28.5794
		2017	21,088,870,000,000	30.6798			2017	2,826,490,815,501	28.6701
33	KBRI	2015	1,455,931,208,462	28.0067	48	TRIS	2015	574,346,433,075	27.0765
		2016	1,263,726,833,318	27.8651			2016	639,701,164,511	27.1843
		2017	1,171,234,610,856	27.7891			2017	544,968,319,987	27.0240
34	KDSI	2015	1,177,093,668,866	27.7941	49	TRST	2015	3,357,359,499,954	28.8422
		2016	1,142,273,020,550	27.7640			2016	3,332,905,936,010	28.8349
		2017	1,328,291,727,616	27.9149			2017	3,290,596,224,286	28.8221
35	KLBF	2015	13,696,417,381,439	30.2482	50	WIIM	2015	1,342,700,045,391	27.9257
		2016	15,226,009,210,657	30.3540			2016	1,353,634,132,275	27.9338
		2017	16,616,239,416,335	30.4414			2017	1,225,712,093,041	27.8345
36	LION	2015	639,330,150,373	27.1837	51	WTON	2015	4,456,097,502,805	29.1253
		2016	685,812,995,987	27.2539			2016	4,662,319,785,318	29.1705
		2017	681,937,947,736	27.2482			2017	7,067,976,095,043	29.5866
37	LMPI	2015	793,093,512,600	27.3992	52	YPAS	2015	279,189,768,587	26.3552
		2016	548,573,737,189	27.0306			2016	280,257,664,992	26.3590
		2017	572,240,218,362	27.0728			2017	303,542,864,533	26.4388
38	LMSH	2015	133,782,751,041	25.6195					
		2016	162,828,169,250	25.8160					
		2017	161,163,426,840	25.8057					
39	MLBI	2015	2,100,853,000,000	28.3734					
		2016	2,275,038,000,000	28.4530					
		2017	2,510,078,000,000	28.5513					
40	MYOR	2015	11,342,715,686,221	30.0596					
		2016	12,922,421,859,142	30.1900					
		2017	14,915,849,800,251	30.3334					
41	RICY	2015	1,198,193,867,892	27.8118					
		2016	1,288,683,925,066	27.8846					
		2017	1,374,444,788,282	27.9491					
42	ROTI	2015	2,706,323,637,034	28.6266					
		2016	2,919,640,858,718	28.7025					
		2017	4,559,573,709,411	29.1483					
43	SCCO	2015	1,773,144,328,632	28.2038					
		2016	2,449,935,491,586	28.5271					
		2017	4,014,244,589,706	29.0209					
44	SMBR	2015	3,268,667,933,000	28.8154					
		2016	4,368,876,996,000	29.1055					
		2017	5,060,337,247,000	29.2525					
45	STTP	2015	1,919,568,037,170	28.2831					
		2016	2,337,207,195,055	28.4800					
		2017	2,342,432,443,196	28.4822					

Tabulasi Data Perhitungan Manajemen Laba

No	Kode	Tahun	Nit	CFit	TACit	TAit	Pendapatan	Δ REVit	Putang	Δ RECit	PPEit	Δ CFO
1	ADES	2014		101.377.000,000		502.990.000,000	578.784.000,000		105.645.000,000			
		2015	32.839.000,000	26.040.000,000	6.799.000,000	653.224.000,000	669.725.000,000	90.941.000,000	126.954.000,000	21.309.000,000	284.380.000,000	-75.337.000,000
		2016	55.951.000,000	119.156.000,000	-63.205.000,000	767.479.000,000	887.663.000,000	217.938.000,000	154.057.000,000	27.103.000,000	374.177.000,000	93.116.000,000
2	AISA	2014		353.530.000,000		7.373.868.000,000	5.139.974.000,000		1.344.109.000,000			
		2015	373.750.000,000	399.185.000,000	-25.435.000,000	9.060.979.000,000	6.010.895.000,000	870.921.000,000	1.978.613.000,000	634.504.000,000	2.290.408.000,000	45.655.000,000
		2016	719.228.000,000	463.580.000,000	255.648.000,000	9.254.539.000,000	6.545.680.000,000	534.785.000,000	2.928.514.000,000	949.901.000,000	2.587.235.000,000	64.395.000,000
3	AKPI	2014		374.353.068,000		2.227.042.590,000	1.945.383.031,000		398.815.195,000			
		2015	27.644.714,000	-50.796.252,000	78.440.966,000	2.883.143.132,000	2.017.466.511,000	72.083.480,000	467.422.285,000	68.607.090,000	1.692.447.314,000	-425.149.320,000
		2016	52.393.857,000	384.081.135,000	-331.687.278,000	2.615.909.190,000	2.047.218.639,000	29.752.128,000	356.148.507,000	-111.273.778,000	1.622.384.162,000	434.877.387,000
4	ALDO	2014		-470.702,303		346.674.687,826	493.881.857,454		139.752.113,723			
		2015	24.079.122,338	2.204.123,679	21.874.998,659	366.010.819,198	538.363.112,800	44.481.255,346	154.802.310,276	15.050.196,553	117.612.199,760	2.674.825,982
		2016	25.229.505,223	38.255.302,345	-13.025.797,122	410.330.576,602	666.434.061,412	128.070.948,612	182.427.385,518	27.625.075,242	111.122.445,703	36.051.178,666
5	ALMI	2014		-935.671.862,182		3.217.113.857,871	3.336.087.554,837		278.752.811,664			
		2015	-53.613.905,767	1.749.582.272,593	-1.803.196.178,360	2.189.037.586,057	3.333.329.653,540	-2.757.901,297	143.680.551,342	-135.072.260,322	792.208.520,867	2.685.254.134,775
		2016	-99.931.854,409	49.190.107,633	-149.121.962,042	2.153.030.503,531	2.461.800.368,336	-871.529.285,204	129.840.434,328	-13.840.117,014	49.190.107,633	-1.700.392.164,960
6	AMFG	2014		564.250.000,000		3.946.125.000,000	3.672.186.000,000		383.817.000,000			
		2015	341.346.000,000	366.837.000,000	-25.491.000,000	4.270.275.000,000	3.665.989.000,000	-6.197.000,000	404.928.000,000	21.111.000,000	1.882.896.000,000	-197.413.000,000
		2016	260.444.000,000	333.042.000,000	-72.598.000,000	5.504.890.000,000	3.724.075.000,000	58.086.000,000	385.265.000,000	-19.663.000,000	3.520.207.000,000	-33.795.000,000
7	APLI	2014		22.314.328,339		273.126.657,794	294.081.114,204		49.153.447,552			
		2015	-474.806,076	24.587.547,474	-25.062.353,550	308.620.387,248	260.667.211,707	-33.413.902,497	33.735.103,522	-15.418.344,030	171.109.293,254	2.273.219,135
		2016	12.909.670,123	30.055.596,633	-17.145.926,510	382.461.777,452	347.205.836,259	86.538.624,552	42.302.374,417	8.567.270,895	274.228.874,906	5.468.049,159
8	ARNA	2014		238.937.995,916		1.259.938.133,543	1.609.758.677,687		390.137.828,432			
		2015	71.209.943,348	111.918.147,182	-40.708.203,834	1.430.779.475,454	1.291.926.384,471	-317.832.293,216	411.567.733,678	21.429.905,246	884.792.151,368	-127.019.848,734
		2016	91.375.910,975	95.618.365,174	-4.242.454,199	1.543.216.299,146	1.511.978.367,218	220.051.982,747	460.909.608,031	49.341.874,353	858.698.468,313	-16.299.782,008
9	ASII	2014		14.963.000,000,000		236.027.000,000,000	201.701.000,000,000		21.332.000,000,000			
		2015	15.613.000.000,000	26.290.000.000,000	-10.677.000.000,000	245.435.000.000,000	184.196.000.000,000	-17.505.000.000,000	17.776.000.000,000	-3.556.000.000,000	41.702.000.000,000	11.327.000.000,000
		2016	18.302.000.000,000	19.407.000.000,000	-1.105.000.000,000	261.855.000.000,000	181.084.000.000,000	-3.112.000.000,000	18.946.000.000,000	1.170.000.000,000	43.237.000.000,000	-6.883.000.000,000
10	AUTO	2014		866.768.000,000		14.387.568.000,000	12.255.427.000,000		1.638.291.000,000			
		2015	322.701.000,000	264.565.000,000	58.136.000,000	14.339.110.000,000	11.723.787.000,000	-531.640.000,000	1.551.614.000,000	-86.677.000,000	3.507.217.000,000	-602.203.000,000
		2016	483.421.000,000	1.059.369.000,000	-575.948.000,000	14.762.309.000,000	12.806.867.000,000	1.083.080.000,000	1.638.291.000,000	86.677.000,000	3.599.815.000,000	794.804.000,000
11	BAJA	2014		866.768.000,000		14.387.568.000,000	12.255.427.000,000		1.638.291.000,000			
		2015	-9.349.900,882	27.344.372,141	-36.694.273,023	948.682.681,142	1.251.193.634,272	21.348.993,867	284.093.712,991	72.116.583,472	249.498.445,491	122.703.748,038
		2016	34.393.355,090	32.970.857,155	1.422.497,935	982.626.956,424	978.840.639,564	-272.352.994,708	242.375.708,685	-41.718.004,306	220.563.758,390	5.626.485,014
		2017	-22.984.761,751	52.474.094,986	-75.458.856,737	946.448.936,464	1.218.317.826,843	239.477.187,279	172.761.381,118	-69.614.327,567	200.831.592,410	19.503.237,831

12	BIMA	2014		11,928,906,958		104,537,589,283	286,688,094,220		14,178,332,129			
		2015	-771,373,985	38,488,000,851	-39,259,374,836	99,558,394,760	222,363,830,677	-64,324,263,543	16,100,398,616	1,922,066,487	12,942,798,526	26,559,093,893
		2016	17,410,120,742	17,103,256,597	306,864,145	92,041,274,561	172,109,865,924	-50,253,964,753	19,704,026,401	3,603,627,785	11,365,108,955	-21,384,744,254
		2017	15,795,652,032	9,669,781,404	6,125,870,628	89,327,328,853	153,713,878,373	-18,395,987,551	14,704,186,490	-4,999,839,911	10,990,004,495	-7,433,475,193
13	BRNA	2014		198,105,603,000		1,334,086,016,000	1,258,841,240,000		232,366,683,000			
		2015	-7,159,572,000	276,302,922,000	-283,462,494,000	1,820,783,911,000	1,278,353,442,000	19,512,202,000	244,365,819,000	11,999,136,000	1,202,090,420,000	78,197,319,000
		2016	12,664,977,000	90,207,118,000	-77,542,141,000	2,088,696,909,000	1,364,849,731,000	86,496,289,000	302,724,097,000	58,358,278,000	1,196,816,898,000	-186,095,804,000
		2017	-178,283,422,000	9,047,191,000	-187,330,613,000	1,964,877,082,000	1,310,440,496,000	-54,409,235,000	317,028,915,000	14,304,818,000	1,126,409,541,000	-81,159,927,000
14	BTON	2014		7,643,755,010		174,088,741,855	96,008,496,750		9,317,662,847			
		2015	6,323,778,025	-1,520,287,645	7,844,065,670	183,116,245,288	67,679,530,150	-28,328,966,600	8,422,549,863	-895,112,984	13,159,542,885	-9,164,042,655
		2016	-5,974,737,984	-1,794,007,269	-4,180,730,715	177,290,628,918	62,760,109,860	-4,919,420,290	7,364,106,377	-1,058,443,486	11,883,973,967	-273,719,624
		2017	11,370,927,212	6,005,724,423	5,365,202,789	183,501,650,442	88,010,862,980	25,250,753,120	11,126,739,229	3,762,632,852	11,007,927,237	7,799,731,692
15	BUDI	2014		68,190,000,000		2,476,982,000,000	2,284,211,000,000		523,316,000,000			
		2015	21,072,000,000	96,860,000,000	-75,788,000,000	3,265,953,000,000	2,378,805,000,000	94,594,000,000	919,096,000,000	395,780,000,000	1,712,330,000,000	28,670,000,000
		2016	38,624,000,000	287,744,000,000	-249,120,000,000	2,931,807,000,000	2,467,553,000,000	88,748,000,000	338,623,000,000	-580,473,000,000	1,771,780,000,000	190,884,000,000
		2017	45,691,000,000	69,285,000,000	-23,594,000,000	2,939,456,000,000	2,510,578,000,000	43,025,000,000	448,159,000,000	109,536,000,000	1,863,833,000,000	-218,459,000,000
16	CEKA	2014		-147,806,952,847		1,284,150,037,341	3,701,868,790,192		315,050,325,217			
		2015	106,549,446,980	168,614,370,234	-62,064,923,254	1,485,826,210,015	3,485,733,830,354	-216,134,959,838	260,193,339,065	-54,856,986,152	221,003,080,305	316,421,323,081
		2016	249,697,013,626	176,087,317,362	73,609,696,264	1,425,964,152,418	4,115,541,761,173	629,807,930,819	282,360,634,308	22,167,295,243	215,976,492,549	7,472,947,128
		2017	107,420,886,839	208,851,008,007	-101,430,121,168	1,392,636,444,501	4,257,738,486,908	142,196,725,735	289,906,616,661	7,545,982,353	212,312,805,803	32,763,690,645
17	CINT	2014		18,592,351,634		370,186,989,798	286,468,806,840		59,072,395,008			
		2015	29,477,807,514	23,809,570,988	5,668,236,526	382,807,494,765	315,229,890,328	28,761,083,488	50,155,339,778	-8,917,055,230	159,053,244,425	5,217,219,354
		2016	20,619,309,858	39,761,184,974	-19,141,875,116	399,336,626,636	327,426,146,630	12,196,256,302	46,012,037,510	-4,143,302,268	181,812,363,868	15,951,613,986
		2017	29,648,261,092	33,220,121,814	-3,571,860,722	476,557,841,605	373,955,852,243	46,529,705,613	37,802,302,981	-8,209,734,529	234,751,563,051	-6,541,063,160
18	CPIN	2014		462,975,000,000		20,841,795,000,000	29,150,275,000,000		3,159,286,000,000			
		2015	1,832,598,000,000	1,707,438,000,000	125,160,000,000	24,684,915,000,000	30,107,727,000,000	957,452,000,000	2,998,307,000,000	-160,979,000,000	11,123,456,000,000	1,244,463,000,000
		2016	2,225,402,000,000	4,157,137,000,000	-1,931,735,000,000	24,204,994,000,000	38,256,857,000,000	8,149,130,000,000	2,316,015,000,000	-682,292,000,000	11,233,847,000,000	2,449,699,000,000
		2017	2,496,878,000,000	1,624,465,000,000	872,413,000,000	24,522,593,000,000	49,367,386,000,000	11,110,529,000,000	2,359,678,000,000	43,663,000,000	11,009,361,000,000	-2,532,672,000,000
19	DLTA	2014		164,246,813,000		997,443,167,000	879,253,383,000		214,319,994,000			
		2015	192,045,199,000	246,625,414,000	-54,580,215,000	1,038,321,916,000	699,506,819,000	-179,746,564,000	148,289,344,000	-66,030,650,000	105,314,440,000	82,378,601,000
		2016	254,509,268,000	259,851,506,000	-5,342,238,000	1,197,796,650,000	774,968,268,000	75,461,449,000	148,407,346,000	118,002,000	96,275,498,000	13,226,092,000
		2017	279,772,635,000	342,202,126,000	-62,429,491,000	1,340,842,765,000	777,308,328,000	2,340,060,000	146,029,615,000	-2,377,731,000	89,978,944,000	82,350,620,000
20	DPNS	2014		6,455,175,786		268,891,042,610	132,775,925,237		13,123,911,989			
		2015	9,859,176,172	5,105,993,427	4,753,182,745	274,483,110,371	118,475,319,120	-14,300,606,117	13,617,649,620	493,737,631	12,324,438,849	-1,349,182,359
		2016	10,009,391,103	14,127,914,662	-4,118,523,559	296,129,565,784	115,940,711,050	-2,534,608,070	10,276,286,000	-3,341,363,620	11,927,709,719	9,021,921,235
		2017	5,963,420,071	-3,994,084,302	9,957,504,373	308,491,173,960	111,294,849,755	-4,645,861,295	15,854,405,910	5,578,119,910	11,011,716,195	-18,121,998,964
21	DVLA	2014		104,436,317,000		1,241,239,780,000	1,103,821,775,000		351,272,822,000			
		2015	107,894,430,000	214,166,823,000	-106,272,393,000	1,376,278,237,000	1,306,098,136,000	202,276,361,000	398,510,527,000	47,237,705,000	258,265,183,000	109,730,506,000
		2016	152,083,400,000	187,475,539,000	-35,392,139,000	1,531,365,558,000	1,451,356,680,000	145,258,544,000	461,789,437,000	63,278,910,000	404,599,316,000	-26,691,284,000
		2017	162,249,293,000	230,738,193,000	-68,488,900,000	1,640,886,147,000	1,575,647,308,000	124,290,628,000	478,939,527,000	17,150,090,000	395,989,095,000	43,262,654,000
22	ETWA	2014		176,214,206,577		1,334,406,441,488	1,000,086,695,069		143,314,823,168			
		2015	-224,231,055,302	39,690,065,583	-263,921,120,885	1,332,731,163,136	395,798,115,446	-604,288,579,623	110,103,394,224	-33,211,428,944	302,194,341,937	-136,524,140,994
		2016	-68,488,774,415	76,620,066,830	-145,108,841,245	1,158,935,571,034	243,013,782,107	-152,784,333,339	47,285,282,382	-62,818,111,842	291,708,026,819	36,930,001,247
		2017	-127,520,042,125	-9,837,000,718	-117,683,041,407	1,114,568,571,897	51,671,051,196	-191,342,730,911	18,159,747,909	-29,125,534,473	286,364,350,812	-86,457,067,548

23	FASW	2014		1,327,852,701,205		5,581,000,723,345	5,456,935,620,101		811,094,229,923			
		2015	-308,896,601,295	72,901,791,421	-381,798,392,716	6,993,634,266,969	4,959,998,929,211	-496,936,690,890	680,663,107,867	-130,431,122,056	4,916,097,744,392	-1,254,950,909,784
		2016	778,012,761,625	2,206,943,981,547	-1,428,931,219,922	8,583,223,835,997	5,874,745,032,615	914,746,103,404	1,112,719,990,712	432,056,882,845	6,271,722,916,197	2,134,042,190,126
		2017	595,868,198,714	1,113,426,743,731	-517,558,545,017	9,369,891,776,775	7,337,185,138,762	1,462,440,106,147	1,343,804,997,582	231,085,006,870	6,434,772,710,208	-1,093,517,237,816
24	GDST	2014		220,244,499,811		1,357,934,183,257	1,215,611,781,842		123,727,140,038			
		2015	-55,212,703,852	-39,316,274,672	-15,896,429,180	1,183,934,183,257	913,792,626,540	-301,819,155,302	118,600,025,773	-5,127,114,265	711,868,978,631	-259,560,774,483
		2016	31,704,557,018	87,280,999,316	-55,576,442,298	1,257,609,869,910	757,282,528,180	-156,510,098,360	89,453,546,278	-29,146,479,495	753,802,085,246	126,597,273,988
		2017	10,284,697,314	31,357,855,008	-21,073,157,694	1,286,954,720,465	1,228,528,694,746	471,246,166,566	88,898,661,742	-554,884,536	803,665,227,329	-55,923,144,308
25	GJTL	2014		152,146,000,000		16,122,036,000,000	13,070,734,000,000		2,068,574,000,000			
		2015	-313,326,000,000	795,635,000,000	-1,108,961,000,000	17,509,505,000,000	12,970,237,000,000	-100,497,000,000	2,411,399,000,000	342,825,000,000	8,733,925,000,000	643,489,000,000
		2016	626,561,000,000	1,293,214,000,000	-666,653,000,000	18,697,779,000,000	13,633,556,000,000	663,319,000,000	3,136,246,000,000	724,847,000,000	9,130,997,000,000	497,579,000,000
		2017	45,028,000,000	738,861,000,000	-693,833,000,000	18,191,176,000,000	14,146,918,000,000	513,362,000,000	2,770,065,000,000	-366,181,000,000	8,900,168,000,000	-554,353,000,000
26	HMSP	2014		11,103,195,000,000		28,380,630,000,000	80,690,139,000,000		1,009,645,000,000			
		2015	10,363,308,000,000	811,163,000,000	9,552,145,000,000	38,101,724,000,000	89,069,306,000,000	8,379,167,000,000	2,458,752,000,000	1,449,107,000,000	6,281,176,000,000	-10,292,032,000,000
		2016	12,762,229,000,000	14,076,579,000,000	-1,314,350,000,000	42,508,277,000,000	95,466,657,000,000	6,397,351,000,000	3,322,526,000,000	863,774,000,000	6,988,232,000,000	13,265,416,000,000
		2017	12,670,534,000,000	15,376,315,000,000	-2,705,781,000,000	43,141,063,000,000	99,091,484,000,000	3,624,827,000,000	3,597,922,000,000	275,396,000,000	6,890,750,000,000	1,299,736,000,000
27	ICBP	2014		3,860,843,000,000		25,029,488,000,000	30,022,463,000,000		2,709,969,000,000			
		2015	2,923,148,000,000	3,485,533,000,000	-562,385,000,000	26,560,624,000,000	31,741,094,000,000	1,718,631,000,000	3,197,834,000,000	487,865,000,000	6,555,660,000,000	-375,310,000,000
		2016	3,631,301,000,000	4,584,694,000,000	-953,393,000,000	28,901,948,000,000	34,375,236,000,000	2,634,142,000,000	3,721,206,000,000	523,372,000,000	7,114,288,000,000	1,099,161,000,000
		2017	3,543,173,000,000	5,174,368,000,000	-1,631,195,000,000	31,619,514,000,000	35,605,593,000,000	1,230,357,000,000	3,871,252,000,000	150,046,000,000	8,120,254,000,000	589,674,000,000
28	IGAR	2014		25,762,820,842		350,619,526,939	737,863,227,409		147,207,368,613			
		2015	51,416,184,307	80,061,208,533	-28,645,024,226	383,936,040,590	677,331,846,043	-60,531,381,366	125,281,326,453	-21,926,042,160	66,489,781,540	54,298,387,691
		2016	69,305,629,795	63,717,738,725	5,587,891,070	439,465,673,296	792,794,834,768	115,462,988,725	136,984,654,250	11,703,327,797	70,591,030,568	-16,343,469,808
		2017	72,376,683,136	88,100,059,088	-15,723,375,952	513,022,591,574	761,926,952,217	-30,867,882,551	138,818,678,276	1,834,024,026	86,389,049,329	24,382,320,363
29	IMPC	2014		97,776,774,013		1,740,439,269,199	1,413,257,059,355		166,250,123,978			
		2015	129,759,075,975	117,482,963,139	12,276,112,836	1,675,232,685,157	1,147,838,378,766	-265,418,680,589	152,118,253,061	-14,131,870,917	465,913,155,005	19,706,189,126
		2016	125,823,130,775	164,657,518,831	-38,834,388,056	2,276,031,922,082	1,135,296,191,546	-12,542,187,220	186,530,793,550	34,412,540,489	699,965,839,974	47,174,555,692
		2017	91,303,491,940	20,613,985,520	70,689,506,420	2,294,677,493,483	1,193,054,430,825	57,758,239,279	242,207,650,405	55,676,856,855	742,160,252,895	-144,043,533,311
30	INAI	2014		42,164,840,053		893,663,745,450	933,462,438,255		224,307,738,029			
		2015	28,165,673,167	47,011,856,454	-18,846,183,287	1,330,259,296,537	1,384,675,922,166	451,213,483,911	447,292,024,486	222,984,286,457	231,997,724,037	4,847,016,401
		2016	35,552,975,244	-149,761,732,022	185,314,707,266	1,339,032,413,455	1,284,510,320,664	-100,165,601,502	8,282,100,146	-439,009,924,340	240,067,780,723	-196,773,588,476
		2017	38,651,704,520	51,365,012,507	-12,713,307,987	1,213,916,545,120	980,285,748,450	-304,224,572,214	8,431,576,806	149,476,660	226,998,517,718	201,126,744,529
31	INDF	2014		9,269,318,000,000		86,077,251,000,000	63,594,452,000,000		3,555,067,000,000			
		2015	3,231,713,000,000	4,213,613,000,000	-981,900,000,000	91,831,526,000,000	64,061,947,000,000	467,495,000,000	4,285,814,000,000	730,747,000,000	25,096,342,000,000	-5,055,705,000,000
		2016	4,852,481,000,000	7,175,603,000,000	-2,323,122,000,000	82,174,515,000,000	66,659,484,000,000	2,597,537,000,000	4,616,846,000,000	331,032,000,000	25,701,913,000,000	2,961,990,000,000
		2017	5,145,063,000,000	6,507,803,000,000	-1,362,740,000,000	87,939,488,000,000	70,186,618,000,000	3,527,134,000,000	5,039,733,000,000	422,887,000,000	29,787,303,000,000	-667,800,000,000
32	JPFA	2014		1,570,534,000,000		15,758,959,000,000	24,458,880,000,000		1,199,675,000,000			
		2015	524,484,000,000	1,452,924,000,000	-928,440,000,000	17,159,466,000,000	25,022,913,000,000	564,033,000,000	1,242,642,000,000	42,967,000,000	6,808,971,000,000	-117,610,000,000
		2016	2,171,608,000,000	770,662,000,000	1,400,946,000,000	19,251,026,000,000	27,063,310,000,000	2,040,397,000,000	1,211,728,000,000	-30,914,000,000	7,512,091,000,000	-682,262,000,000
		2017	1,107,810,000,000	2,753,605,000,000	-1,645,795,000,000	21,088,870,000,000	29,602,688,000,000	2,539,378,000,000	1,540,603,000,000	328,875,000,000	8,346,028,000,000	1,982,943,000,000
33	KBRI	2014		-51,115,372,756		1,298,895,336,018	34,719,548,322		35,674,876,373			
		2015	-155,746,630,931	-110,572,481,288	-45,174,149,643	1,455,931,208,462	241,207,422,568	206,487,874,246	81,084,809,559	45,409,933,186	1,139,428,690,356	-59,457,108,532
		2016	-83,466,205,182	89,519,381,900	-172,985,587,082	1,263,726,833,318	161,367,353,686	-79,840,068,882	66,478,156,631	-14,606,652,928	1,102,560,689,720	200,091,863,188
		2017	-105,059,092,031	21,819,141,542	-126,878,233,573	1,171,234,610,856	144,027,720,203	-17,339,633,483	58,025,845,081	-8,452,311,550	1,062,719,145,917	-67,700,240,358

34	KDSI	2014		85,536,484,701		960,332,553,887	1,626,232,662,544		296,104,466,395			
		2015	11,470,563,293	-61,261,640,106	72,732,203,399	1,177,093,668,866	1,713,946,192,967	87,713,530,423	331,594,826,930	35,490,360,535	403,005,081,573	-146,798,124,807
		2016	47,127,349,067	-24,155,490,938	71,282,840,005	1,142,273,020,550	1,995,337,146,834	281,390,953,867	366,702,067,522	35,107,240,592	387,738,747,365	37,106,149,168
		2017	68,965,208,549	-41,864,462,623	110,829,671,172	1,328,291,727,616	2,245,519,457,754	250,182,310,920	415,080,462,642	48,378,395,120	440,422,767,236	-17,708,971,685
35	KLBF	2014		2,316,125,821,045		12,439,267,396,015	17,368,532,547,558		2,346,943,653,265			
		2015	2,057,694,281,873	2,456,995,428,106	-399,301,146,233	13,696,417,381,439	17,887,464,223,321	518,931,675,763	2,354,779,771,919	7,836,118,654	3,938,494,051,483	140,869,607,061
		2016	2,350,844,933,551	2,159,833,281,176	191,011,652,375	15,226,009,210,657	19,374,230,957,505	1,486,766,734,184	2,631,206,429,124	276,426,657,205	4,555,756,101,580	-297,162,146,930
		2017	2,453,251,410,604	2,008,316,536,066	444,934,874,538	16,616,239,416,335	20,182,120,166,616	807,889,209,111	2,876,417,348,634	245,210,919,510	5,342,659,713,054	-151,516,745,110
36	LION	2014		60,865,531,678		605,165,911,239	377,622,622,150		79,221,770,890			
		2015	46,018,637,487	59,304,153,529	-13,285,516,042	639,330,150,373	389,251,192,409	11,628,570,259	94,307,316,712	15,085,545,822	112,954,807,003	-1,561,378,149
		2016	42,345,417,055	53,300,060,257	-10,954,643,202	685,812,995,987	379,137,149,036	-10,114,043,373	107,757,594,823	13,450,278,111	120,394,121,583	-6,004,093,272
		2017	9,282,943,009	9,661,711,698	-378,768,689	681,937,947,736	349,690,796,141	-29,446,352,895	109,192,118,775	1,434,523,952	97,577,993,791	-43,638,348,559
37	LMPI	2014		7,786,642,389		808,892,238,344	513,547,309,970		249,978,404,590			
		2015	3,968,046,308	16,467,774,299	-12,499,727,991	793,093,512,600	452,693,585,202	-60,853,724,768	241,723,792,912	-8,254,611,678	261,750,620,000	8,681,131,910
		2016	6,933,035,457	17,977,995,613	-11,044,960,156	810,364,824,722	411,945,398,299	-40,748,186,903	259,804,167,760	18,080,374,848	261,611,696,096	1,510,221,314
		2017	-31,140,558,174	-16,797,834,611	-14,342,723,563	834,548,374,286	411,144,165,006	-801,233,293	237,968,647,525	-21,835,520,235	262,152,976,679	-34,775,830,224
38	LMSH	2014		9,999,770,412		141,034,984,628	249,072,012,369		24,106,193,844			
		2015	1,944,443,395	10,910,801,951	-8,966,358,556	133,782,751,041	174,598,965,938	-74,473,046,431	20,876,982,285	-3,229,211,559	27,799,616,826	911,031,539
		2016	6,252,814,811	6,871,373,245	-618,558,434	162,828,169,250	157,855,084,036	-16,743,881,902	19,348,826,694	-1,528,155,591	61,896,024,068	-4,039,428,706
		2017	12,967,113,850	15,388,660,677	-2,421,546,827	161,163,426,840	224,371,164,551	66,516,080,515	17,642,819,503	-1,706,007,191	55,856,775,347	8,517,287,432
39	MLBI	2014		914,558,000,000		2,231,051,000,000	2,988,501,000,000		382,051,000,000			
		2015	469,909,000,000	919,232,000,000	-449,323,000,000	2,100,853,000,000	2,696,318,000,000	-292,183,000,000	209,771,000,000	-172,280,000,000	1,266,072,000,000	4,674,000,000
		2016	982,129,000,000	1,248,469,000,000	-266,340,000,000	2,275,038,000,000	3,263,311,000,000	566,993,000,000	289,580,000,000	79,809,000,000	1,278,015,000,000	329,237,000,000
		2017	1,322,067,000,000	1,331,611,000,000	-9,544,000,000	2,510,078,000,000	3,389,736,000,000	126,425,000,000	572,397,000,000	282,817,000,000	1,364,086,000,000	83,142,000,000
40	MYOR	2014		-862,339,383,145		10,297,997,020,540	14,169,088,278,238		3,046,371,390,443			
		2015	1,250,233,128,560	2,336,785,497,955	-1,086,552,369,395	11,342,715,686,221	14,818,730,635,847	649,642,357,609	3,368,430,940,065	322,059,549,622	3,770,695,841,693	3,199,124,881,100
		2016	1,388,676,127,665	659,314,197,175	729,361,930,490	12,922,421,859,142	18,349,959,898,358	3,531,229,262,511	4,364,284,552,253	995,853,612,188	3,859,420,029,792	-1,677,471,300,780
		2017	1,630,953,830,893	1,275,530,669,068	355,423,161,825	14,915,849,800,251	20,616,673,946,473	2,266,714,048,115	5,744,121,818,525	1,379,837,266,272	3,968,757,428,380	616,216,471,893
41	RICY	2014		47,145,296,495		1,172,012,468,004	1,185,443,580,242		248,485,303,193			
		2015	13,465,713,464	134,156,890,685	-120,691,177,221	1,198,193,867,892	1,111,051,293,008	-74,392,287,234	250,418,607,191	1,933,303,998	338,072,177,252	87,011,594,190
		2016	14,033,426,519	82,494,120,809	-68,460,694,290	1,288,683,925,066	1,221,519,096,811	110,467,803,803	287,866,446,278	37,447,839,087	332,510,848,915	-51,662,769,876
		2017	16,558,562,698	212,819,926,508	-196,261,363,810	1,374,444,788,282	1,600,432,168,098	378,913,071,287	294,789,918,370	6,923,472,092	323,156,365,786	130,325,805,699
42	ROTI	2014		364,975,619,113		2,142,894,276,216	1,880,262,901,697		213,306,120,787			
		2015	270,538,700,440	555,511,840,614	-284,973,140,174	2,706,323,637,034	2,174,501,712,899	294,238,811,202	248,671,775,050	35,365,654,263	1,821,378,205,498	190,536,221,501
		2016	279,777,368,831	414,702,426,418	-134,925,057,587	2,919,640,858,718	2,521,920,968,213	347,419,255,314	280,381,386,519	31,709,611,469	1,842,722,492,525	-140,809,414,196
		2017	135,364,021,139	370,617,213,073	-235,253,191,934	4,559,573,709,411	2,491,100,179,560	-30,820,788,653	324,917,530,235	44,536,143,716	1,993,663,314,016	-44,085,213,345
43	SCCO	2014		62,171,128,817		1,656,007,190,010	3,703,267,949,291		839,963,857,293			
		2015	159,119,646,125	197,980,124,011	-38,860,477,886	1,773,144,328,632	3,533,081,041,052	-170,186,908,239	712,904,601,474	-127,059,255,819	317,988,081,159	135,808,995,194
		2016	340,593,630,534	522,526,634,709	-181,933,004,175	2,449,935,491,586	3,378,572,000,577	-154,509,040,475	589,745,189,803	-123,159,411,671	322,517,672,904	324,546,510,698
		2017	269,730,298,809	-70,250,625,762	339,980,924,571	4,014,244,589,706	4,440,404,595,541	1,061,832,594,964	780,650,761,560	190,905,571,757	1,687,349,407,527	-592,777,260,471

44	SMBR	2014		305,716,048,000		2,928,480,366,000	1,214,914,932,000		80,553,246,000			
		2015	348,344,846,000	522,628,119,000	-174,283,273,000	3,268,667,933,000	1,461,248,284,000	246,333,352,000	39,417,460,000	-41,135,786,000	787,023,588,000	216,912,071,000
		2016	274,086,427,000	87,306,699,000	186,779,728,000	4,368,876,996,000	1,522,808,093,000	61,559,809,000	212,743,218,000	173,325,758,000	3,480,075,405,000	-435,321,420,000
		2017	134,717,866,000	183,236,105,000	-48,518,239,000	5,060,337,247,000	1,551,524,990,000	28,716,897,000	407,668,445,000	194,925,227,000	3,844,488,329,000	95,929,406,000
45	STTP	2014		198,516,135,904		1,700,204,093,895	2,170,464,194,350		259,526,887,337			
		2015	185,705,201,171	194,843,122,728	-9,137,921,557	1,919,568,037,170	2,544,277,844,656	373,813,650,306	289,000,051,239	29,473,163,902	1,006,244,781,146	-3,673,013,176
		2016	174,176,717,866	167,450,246,168	6,726,471,698	2,337,207,195,055	2,629,107,367,897	84,829,523,241	361,142,451,690	72,142,400,451	1,107,152,196,056	-27,392,876,560
		2017	216,024,079,834	301,239,769,296	-85,215,689,462	2,342,432,443,196	2,825,409,180,889	196,301,812,992	370,294,715,115	9,152,263,425	1,125,768,977,479	133,789,523,128
46	TCID	2014		123,551,162,065		1,863,679,837,324	2,308,203,551,971		319,242,665,159			
		2015	544,474,278,014	120,781,612,127	423,692,665,887	2,082,096,848,703	2,314,889,854,074	6,686,302,103	433,477,682,096	114,235,016,937	902,694,745,887	-2,769,549,938
		2016	162,059,596,347	264,194,256,792	-102,134,660,445	2,185,101,038,101	2,526,776,164,168	211,886,310,094	324,418,128,601	-109,059,553,495	935,344,860,312	143,412,644,665
		2017	179,126,382,068	363,708,428,317	-184,582,046,249	2,361,807,189,430	2,706,394,847,919	179,618,683,751	398,469,885,226	74,051,756,625	964,642,806,296	99,514,171,525
47	TOTO	2014		307,708,638,190		2,062,386,924,390	2,053,630,374,083		519,532,129,126			
		2015	285,236,780,659	240,629,138,479	44,607,642,180	2,439,540,859,205	2,278,673,871,193	225,043,497,110	523,028,546,173	3,496,417,047	875,127,024,145	-67,079,499,711
		2016	168,564,583,718	305,802,664,813	-137,238,081,095	2,581,440,938,262	2,069,017,634,710	-209,656,236,483	465,995,963,799	-57,032,582,374	881,751,585,677	65,173,526,334
		2017	278,935,804,544	421,340,061,708	-142,404,257,164	2,826,490,815,501	2,171,861,931,164	102,844,296,454	521,288,372,560	55,292,408,761	806,391,112,949	115,537,396,895
48	TRIS	2014		51,371,394		521,920,090,728	746,828,922,732		136,017,529,682			
		2015	37,448,445,764	61,186,196,427	-23,737,750,663	574,346,433,075	859,743,472,895	112,914,550,163	131,397,352,760	-4,620,176,922	121,530,925,217	61,134,825,033
		2016	25,213,015,324	13,169,891,854	12,043,123,470	639,701,164,511	901,909,489,240	42,166,016,345	137,088,565,674	5,691,212,914	132,953,556,301	-48,016,304,573
		2017	14,198,889,550	44,384,663,571	-30,185,774,021	544,968,319,987	773,806,956,330	-128,102,532,910	102,611,537,784	-34,477,027,890	126,623,972,147	31,214,771,717
49	TRST	2014		236,909,957,713		3,261,285,495,052	2,507,884,797,367		484,265,476,751			
		2015	25,314,103,403	135,020,261,491	-109,706,158,088	3,357,359,499,954	2,457,349,444,991	-50,535,352,376	428,081,416,006	-56,184,060,745	2,101,159,762,436	-101,889,696,222
		2016	33,794,866,940	239,192,778,741	-205,397,911,801	3,290,596,224,286	2,249,418,846,803	-207,930,598,188	408,872,965,447	-19,208,450,559	2,025,462,701,661	104,172,517,250
		2017	38,199,681,742	229,411,066,077	-191,211,384,335	3,332,905,936,010	2,354,938,016,436	105,519,169,633	430,289,817,684	21,416,852,237	1,992,196,958,293	-9,781,712,664
50	WIIM	2014		44,609,246,858		1,334,544,790,387	1,661,533,200,316		74,680,987,552			
		2015	131,081,111,587	62,869,126,110	68,211,985,477	1,342,700,045,391	1,839,419,574,956	177,886,374,640	63,576,888,370	-11,104,099,182	331,748,299,750	18,259,879,252
		2016	106,290,306,868	136,703,864,740	-30,413,557,872	1,353,634,132,275	1,685,795,530,617	-153,624,044,339	64,274,396,072	697,507,702	330,448,090,705	73,834,738,630
		2017	40,589,790,851	194,599,188,956	-154,009,398,105	1,225,712,093,041	1,476,427,090,781	-209,368,439,836	57,407,773,399	-6,866,622,673	312,881,022,672	57,895,324,216
51	WTON	2014		192,010,242,662		3,802,658,881,174	3,277,195,052,159		475,688,830,625			
		2015	171,784,021,770	458,415,942,291	-286,631,920,521	4,456,097,502,805	2,652,622,140,207	-624,572,911,952	570,108,562,856	94,419,732,231	1,997,514,941,320	266,405,699,629
		2016	282,148,079,843	-79,247,536,911	361,395,616,754	4,663,078,318,968	3,481,731,506,128	829,109,365,921	653,482,031,527	83,373,468,671	2,219,223,927,235	-537,663,479,202
		2017	340,458,859,391	556,143,968,917	-215,685,109,526	7,067,976,095,043	5,362,263,237,778	1,880,531,731,650	1,219,478,279,422	565,996,247,895	2,679,459,038,772	635,391,505,828
52	YPAS	2014		52,054,364,496		320,882,480,510	421,516,175,465		59,792,567,897			
		2015	-9,880,781,293	33,677,132,098	-43,557,913,391	279,189,768,587	277,402,566,627	-144,113,608,838	44,615,778,193	-15,176,789,704	166,690,538,767	-18,377,232,398
		2016	-10,932,426,503	-16,763,181,683	5,830,755,180	280,257,664,992	278,331,887,681	929,321,054	46,690,513,376	2,074,735,183	153,609,623,357	-50,440,313,781
		2017	-14,500,028,420	-27,114,919,034	12,614,890,614	303,542,864,533	302,591,131,450	24,259,243,769	81,141,894,695	34,451,381,319	145,775,746,645	-10,351,737,351

No	Kode	Tahun	TAit-1	TACit/Ait-1	I/Ait-1	Δ REVit/Ait-1	PPEit/Ait-1	ΔCFOit/Ait-1	ΔRECit/Ait-1	REVit/Ait-1-ARECit/Ait	NDACit	DACit
1	ADES	2015	502.990.000.000	0,0135	0,00000000000199	0,1808	0,5654	-0,1498	0,0424	0,1384	0,0343	-0,0207
		2016	653.224.000.000	-0,0968	0,00000000000153	0,3336	0,5728	0,1425	0,0415	0,2921	-0,0856	-0,0112
		2017	767.479.000.000	-0,0638	0,00000000000130	-0,0953	0,6231	-0,0416	-0,0151	-0,0802	-0,1295	0,0657
2	AISA	2015	7.373.868.000.000	-0,0034	0,00000000000014	0,1181	0,3106	0,0062	0,0860	0,0321	-0,0527	0,0492
		2016	9.060.979.000.000	0,0282	0,00000000000011	0,0590	0,2855	0,0071	0,1048	-0,0458	-0,0789	0,1072
		2017	9.254.539.000.000	-0,1204	0,00000000000011	-0,1756	0,3435	-0,0212	-0,0244	-0,1512	-0,1146	-0,0058
3	AKPI	2015	2.227.042.590.000	0,0352	0,00000000000045	0,0324	0,7600	-0,1909	0,0308	0,0016	-0,0330	0,0682
		2016	2.883.143.132.000	-0,1150	0,00000000000035	0,0103	0,5627	0,1508	-0,0386	0,0489	-0,1845	0,0694
		2017	2.615.909.190.000	-0,0506	0,00000000000038	0,0067	0,6071	-0,0912	0,0301	-0,0234	-0,0736	0,0231
4	ALDO	2015	346.674.687.826	0,0631	0,00000000000288	0,1283	0,3393	0,0077	0,0434	0,0849	-0,0384	0,1015
		2016	366.010.819.198	-0,0356	0,00000000000273	0,3499	0,3036	0,0985	0,0755	0,2744	-0,0123	-0,0233
		2017	410.330.576.602	0,0398	0,00000000000244	0,1031	0,3597	-0,0623	0,0244	0,0787	-0,0021	0,0419
5	ALMI	2015	3.217.113.857.871	-0,5605	0,00000000000031	-0,0009	0,2462	0,8347	-0,0420	0,0411	-0,5434	-0,0171
		2016	2.189.037.586.057	-0,0681	0,00000000000046	-0,3981	0,0225	-0,7768	-0,0063	-0,3918	0,3166	-0,3847
		2017	2.153.030.503.531	0,1773	0,00000000000046	0,4752	-0,1734	-0,1963	-0,0369	0,5120	0,3562	-0,1789
6	AMFG	2015	3.946.125.000.000	-0,0065	0,00000000000025	-0,0016	0,4772	-0,0500	0,0053	-0,0069	-0,0666	0,0601
		2016	4.270.275.000.000	-0,0170	0,00000000000023	0,0136	0,8244	-0,0079	-0,0046	0,0182	-0,1512	0,1342
		2017	5.504.890.000.000	-0,0473	0,00000000000018	0,0294	0,7391	-0,0062	0,0034	0,0259	-0,1324	0,0850
7	APLI	2015	273.126.657.794	-0,0918	0,00000000000366	-0,1223	0,6265	0,0083	-0,0565	-0,0659	-0,1551	0,0633
		2016	308.620.387.248	-0,0556	0,00000000000324	0,2804	0,8886	0,0177	0,0278	0,2526	-0,0872	0,0317
		2017	382.461.777.452	-0,0250	0,00000000000261	0,0916	0,6828	-0,0501	0,0400	0,0516	-0,0842	0,0592
8	ARNA	2015	1.259.938.133.543	-0,0323	0,00000000000079	-0,2523	0,7023	-0,1008	0,0170	-0,2693	-0,1834	0,1511
		2016	1.430.779.475.454	-0,0030	0,00000000000070	0,1538	0,6002	-0,0114	0,0345	0,1193	-0,0649	0,0619
		2017	1.543.216.299.146	-0,0800	0,00000000000065	0,1432	0,5402	0,0972	0,0419	0,1014	-0,1265	0,0465
9	ASII	2015	236.027.000.000.000	-0,0452	0,00000000000000	-0,0742	0,1767	0,0480	-0,0151	-0,0591	-0,0876	0,0424
		2016	245.435.000.000.000	-0,0045	0,00000000000000	-0,0127	0,1762	-0,0280	0,0048	-0,0174	-0,0246	0,0201
		2017	261.855.000.000.000	-0,0005	0,00000000000000	0,0954	0,1848	0,0148	0,0245	0,0709	-0,0177	0,0173
10	AUTO	2015	14.387.568.000.000	0,0040	0,00000000000007	-0,0370	0,2438	-0,0419	-0,0060	-0,0309	-0,0348	0,0389
		2016	14.339.110.000.000	-0,0402	0,00000000000007	0,0755	0,2510	0,0554	0,0060	0,0695	-0,0563	0,0161
		2017	14.762.309.000.000	0,0104	0,00000000000007	0,0503	0,2389	-0,0451	0,0126	0,0377	-0,0049	0,0153
11	BAJA	2015	959.445.449.616	-0,0382	0,00000000000104	0,0223	0,2600	0,1279	0,0752	-0,0529	-0,1506	0,1124
		2016	948.682.681.142	0,0015	0,00000000000105	-0,2871	0,2325	0,0059	-0,0440	-0,2431	-0,1454	0,1469
		2017	982.626.956.424	-0,0768	0,00000000000102	0,2437	0,2044	0,0198	-0,0708	0,3146	0,0713	-0,1481
12	BIMA	2015	104.537.589.283	-0,3756	0,000000000000957	-0,6153	0,1238	0,2541	0,0184	-0,6337	-0,4297	0,0541
		2016	99.558.394.760	0,0031	0,000000000001004	-0,5048	0,1142	-0,2148	0,0362	-0,5410	-0,1043	0,1074
		2017	92.041.274.561	0,0666	0,000000000001086	-0,1999	0,1194	-0,0808	-0,0543	-0,1455	-0,0316	0,0981
13	BRNA	2015	1.334.086.016.000	-0,2125	0,00000000000075	0,0146	0,9011	0,0586	0,0090	0,0056	-0,2121	-0,0004
		2016	1.820.783.911.000	-0,0426	0,00000000000055	0,0475	0,6573	-0,1022	0,0321	0,0155	-0,0615	0,0189
		2017	2.088.696.909.000	-0,0897	0,00000000000048	-0,0260	0,5393	-0,0389	0,0068	-0,0329	-0,0960	0,0063

14	BTON	2015	174.088.741.855	0,0451	0,00000000000574	-0,1627	0,0756	-0,0526	-0,0051	-0,1576	-0,0448	0,0899
		2016	183.116.245.288	-0,0228	0,00000000000546	-0,0269	0,0649	-0,0015	-0,0058	-0,0211	-0,0202	-0,0026
		2017	177.290.628.918	0,0303	0,00000000000564	0,1424	0,0621	0,0440	0,0212	0,1212	0,0085	0,0217
15	BUDI	2015	2.476.982.000.000	-0,0306	0,00000000000040	0,0382	0,6913	0,0116	0,1598	-0,1216	-0,1919	0,1613
		2016	3.265.953.000.000	-0,0763	0,00000000000031	0,0272	0,5425	0,0584	-0,1777	0,2049	-0,0625	-0,0138
		2017	2.931.807.000.000	-0,0080	0,00000000000034	0,0147	0,6357	-0,0745	0,0374	-0,0227	-0,0892	0,0812
16	CEKA	2015	1.284.150.037.341	-0,0483	0,00000000000078	-0,1683	0,1721	0,2464	-0,0427	-0,1256	-0,2344	0,1860
		2016	1.485.826.210.015	0,0495	0,00000000000067	0,4239	0,1454	0,0050	0,0149	0,4090	0,1293	-0,0797
		2017	1.425.964.152.418	-0,0711	0,00000000000070	0,0997	0,1489	0,0230	0,0053	0,0944	-0,0063	-0,0648
17	CINT	2015	370.186.989.798	0,0153	0,00000000000270	0,0777	0,4297	0,0141	-0,0241	0,1018	-0,0536	0,0689
		2016	382.807.494.765	-0,0500	0,00000000000261	0,0319	0,4749	0,0417	-0,0108	0,0427	-0,1027	0,0527
		2017	399.336.626.636	-0,0089	0,00000000000250	0,1165	0,5879	-0,0164	-0,0206	0,1371	-0,0524	0,0434
18	CPIN	2015	20.841.795.000.000	0,0060	0,00000000000005	0,0459	0,5337	0,0597	-0,0077	0,0537	-0,1211	0,1271
		2016	24.684.915.000.000	-0,0783	0,00000000000004	0,3301	0,4551	0,0992	-0,0276	0,3578	-0,0099	-0,0684
		2017	24.204.994.000.000	0,0360	0,00000000000004	0,4590	0,4548	-0,1046	0,0018	0,4572	0,1541	-0,1181
19	DLTA	2015	997.443.167.000	-0,0547	0,00000000000100	-0,1802	0,1056	0,0826	-0,0662	-0,1140	-0,1164	0,0616
		2016	1.038.321.916.000	-0,0051	0,00000000000096	0,0727	0,0927	0,0127	0,0001	0,0726	0,0024	-0,0076
		2017	1.197.796.650.000	-0,0521	0,00000000000083	0,0020	0,0751	0,0688	-0,0020	0,0039	-0,0554	0,0033
20	DPNS	2015	268.891.042.610	0,0177	0,00000000000372	-0,0532	0,0458	-0,0050	0,0018	-0,0550	-0,0277	0,0454
		2016	274.483.110.371	-0,0150	0,00000000000364	-0,0092	0,0435	0,0329	-0,0122	0,0029	-0,0276	0,0126
		2017	296.129.565.784	0,0336	0,00000000000338	-0,0157	0,0372	-0,0612	0,0188	-0,0345	0,0165	0,0171
21	DVLA	2015	1.241.239.780.000	-0,0856	0,00000000000081	0,1630	0,2081	0,0884	0,0381	0,1249	-0,0461	-0,0395
		2016	1.376.278.237.000	-0,0257	0,00000000000073	0,1055	0,2940	-0,0194	0,0460	0,0596	-0,0229	-0,0028
		2017	1.531.365.558.000	-0,0447	0,00000000000065	0,0812	0,2586	0,0283	0,0112	0,0700	-0,0409	-0,0038
22	ETWA	2015	1.334.406.441.488	-0,1978	0,00000000000075	-0,4529	0,2265	-0,1023	-0,0249	-0,4280	-0,1508	-0,0469
		2016	1.332.731.163.136	-0,1089	0,00000000000075	-0,1146	0,2189	0,0277	-0,0471	-0,0675	-0,0869	-0,0220
		2017	1.158.935.571.034	-0,1015	0,00000000000086	-0,1651	0,2471	-0,0746	-0,0251	-0,1400	-0,0584	-0,0431
23	FASW	2015	5.581.000.723.345	-0,0684	0,00000000000018	-0,0890	0,8809	-0,2249	-0,0234	-0,0657	-0,0627	-0,0057
		2016	6.993.634.266.969	-0,2043	0,00000000000014	0,1308	0,8968	0,3051	0,0618	0,0690	-0,3371	0,1328
		2017	8.583.223.835.997	-0,0603	0,00000000000012	0,1704	0,7497	-0,1274	0,0269	0,1435	-0,0139	-0,0464
24	GDST	2015	1.357.934.183.257	-0,0117	0,00000000000074	-0,2223	0,5242	-0,1911	-0,0038	-0,2185	-0,0729	0,0612
		2016	1.183.934.183.257	-0,0469	0,00000000000084	-0,1322	0,6367	0,1069	-0,0246	-0,1076	-0,2339	0,1869
		2017	1.257.609.869.910	-0,0168	0,00000000000080	0,3747	0,6390	-0,0445	-0,0004	0,3752	0,0485	-0,0653
25	GJTL	2015	16.122.036.000.000	-0,0688	0,00000000000006	-0,0062	0,5417	0,0399	0,0213	-0,0275	-0,1425	-0,0737
		2016	17.509.505.000.000	-0,0381	0,00000000000006	0,0379	0,5215	0,0284	0,0414	-0,0035	-0,1220	0,0840
		2017	18.697.779.000.000	-0,0371	0,00000000000005	0,0275	0,4760	-0,0296	-0,0196	0,0470	-0,0576	0,0205
26	HMSP	2015	28.380.630.000.000	0,3366	0,00000000000004	0,2952	0,2213	-0,3626	0,0511	0,2442	0,2743	0,0622
		2016	38.101.724.000.000	-0,0345	0,00000000000003	0,1679	0,1834	0,3482	0,0227	0,1452	-0,1922	0,1577
		2017	42.508.277.000.000	-0,0637	0,00000000000002	0,0853	0,1621	0,0306	0,0065	0,0788	-0,0198	-0,0439

27	ICBP	2015	25.029.488.000.000	-0,0225	0,000000000000004	0,0687	0,2619	-0,0150	0,0195	0,0492	-0,0233	0,0008
		2016	26.560.624.000.000	-0,0359	0,000000000000004	0,0992	0,2679	0,0414	0,0197	0,0795	-0,0470	0,0112
		2017	28.901.948.000.000	-0,0564	0,000000000000003	0,0426	0,2810	0,0204	0,0052	0,0374	-0,0534	-0,0030
28	IGAR	2015	350.619.526.939	-0,0817	0,000000000000285	-0,1726	0,1896	0,1549	-0,0625	-0,1101	-0,1757	0,0940
		2016	383.936.040.590	0,0146	0,000000000000260	0,3007	0,1839	-0,0426	0,0305	0,2703	0,0961	-0,0816
		2017	439.465.673.296	-0,0358	0,000000000000228	-0,0702	0,1966	0,0555	0,0042	-0,0744	-0,1022	0,0664
29	IMPC	2015	1.740.439.269.199	0,0071	0,000000000000057	-0,1525	0,2677	0,0113	-0,0081	-0,1444	-0,1168	0,1239
		2016	1.675.232.685.157	-0,0232	0,000000000000060	-0,0075	0,4178	0,0282	0,0205	-0,0280	-0,1110	0,0878
		2017	2.276.031.922.082	0,0311	0,000000000000044	0,0254	0,3261	-0,0633	0,0245	0,0009	-0,0255	0,0565
30	INAI	2015	893.663.745.450	-0,0211	0,000000000000112	0,5049	0,2596	0,0054	0,2495	0,2554	0,0459	-0,0670
		2016	1.330.259.296.537	0,1393	0,000000000000075	-0,0753	0,1805	-0,1479	-0,3300	0,2547	0,1552	-0,0158
		2017	1.339.032.413.455	-0,0095	0,000000000000075	-0,2272	0,1695	0,1502	0,0001	-0,2273	-0,2150	0,2056
31	INDF	2015	86.077.251.000.000	-0,0114	0,000000000000001	0,0054	0,2916	-0,0587	0,0085	-0,0031	-0,0230	0,0116
		2016	91.831.526.000.000	-0,0253	0,000000000000001	0,0283	0,2799	0,0323	0,0036	0,0247	-0,0654	0,0401
		2017	82.174.515.000.000	-0,0166	0,000000000000001	0,0429	0,3625	-0,0081	0,0051	0,0378	-0,0519	0,0353
32	JPFA	2015	15.758.959.000.000	-0,0589	0,000000000000006	0,0358	0,4321	-0,0075	0,0027	0,0331	-0,0680	0,0090
		2016	17.159.466.000.000	0,0816	0,000000000000006	0,1189	0,4378	-0,0398	-0,0018	0,1207	-0,0148	0,0964
		2017	19.251.026.000.000	-0,0855	0,000000000000005	0,1319	0,4335	0,1030	0,0171	0,1148	-0,1036	0,0181
33	KBRI	2015	1.298.895.336.018	-0,0348	0,000000000000077	0,1590	0,8772	-0,0458	0,0350	0,1240	-0,0968	0,0620
		2016	1.455.931.208.462	-0,1188	0,000000000000069	-0,0548	0,7573	0,1374	-0,0100	-0,0448	-0,2517	0,1329
		2017	1.263.726.833.318	-0,1004	0,000000000000079	-0,0137	0,8409	-0,0536	-0,0067	-0,0070	-0,1365	0,0361
34	KDSI	2015	960.332.553.887	0,0757	0,000000000000104	0,0913	0,4197	-0,1529	0,0370	0,0544	0,0319	0,0439
		2016	1.177.093.668.866	0,0606	0,000000000000085	0,2391	0,3294	0,0315	0,0298	0,2092	-0,0021	0,0626
		2017	1.142.273.020.550	0,0970	0,000000000000088	0,2190	0,3856	-0,0155	0,0424	0,1767	0,0028	0,0943
35	KLBF	2015	12.439.267.396.015	-0,0321	0,000000000000008	0,0417	0,3166	0,0113	0,0006	0,0411	-0,0534	0,0213
		2016	13.696.417.381.439	0,0139	0,000000000000007	0,1086	0,3326	-0,0217	0,0202	0,0884	-0,0178	0,0317
		2017	15.226.009.210.657	0,0292	0,000000000000007	0,0531	0,3509	-0,0100	0,0161	0,0370	-0,0488	0,0780
36	LION	2015	605.165.911.239	-0,0220	0,000000000000165	0,0192	0,1867	-0,0026	0,0249	-0,0057	-0,0376	0,0157
		2016	639.330.150.373	-0,0171	0,000000000000156	-0,0158	0,1883	-0,0094	0,0210	-0,0369	-0,0461	0,0289
		2017	685.812.995.987	-0,0006	0,000000000000146	-0,0429	0,1423	-0,0636	0,0021	-0,0450	-0,0070	0,0064
37	LMPI	2015	808.892.238.344	-0,0155	0,000000000000124	-0,0752	0,3236	0,0107	-0,0102	-0,0650	-0,0963	0,0808
		2016	793.093.512.600	-0,0139	0,000000000000126	-0,0514	0,3299	0,0019	0,0228	-0,0742	-0,0957	0,0818
		2017	810.364.824.722	-0,0177	0,000000000000123	-0,0010	0,3235	-0,0429	-0,0269	0,0260	-0,0276	0,0099
38	LMSH	2015	141.034.984.628	-0,0636	0,000000000000709	-0,5280	0,1971	0,0065	-0,0229	-0,5052	-0,2420	0,1784
		2016	133.782.751.041	-0,0046	0,000000000000747	-0,1252	0,4627	-0,0302	-0,0114	-0,1137	-0,1179	0,1133
		2017	162.828.169.250	-0,0149	0,000000000000614	0,4085	0,3430	0,0523	-0,0105	0,4190	0,0651	-0,0800
39	MLBI	2015	2.231.051.000.000	-0,2014	0,000000000000045	-0,1310	0,5675	0,0021	-0,0772	-0,0537	-0,1348	-0,0666
		2016	2.100.853.000.000	-0,1268	0,000000000000048	0,2699	0,6083	0,1567	0,0380	0,2319	-0,1250	-0,0018
		2017	2.275.038.000.000	-0,0042	0,000000000000044	0,0556	0,5996	0,0365	0,1243	-0,0687	-0,1682	0,1640

40	MYOR	2015	10.297.997.020.540	-0,1055	0,00000000000010	0,0631	0,3662	0,3107	0,0313	0,0318	-0,2501	0,1446
		2016	11.342.715.686.221	0,0643	0,00000000000009	0,3113	0,3403	-0,1479	0,0878	0,2235	0,1112	-0,0469
		2017	12.922.421.859.142	0,0275	0,00000000000008	0,1754	0,3071	0,0477	0,1068	0,0686	-0,0630	0,0905
41	RICY	2015	1.172.012.468.004	-0,1030	0,00000000000085	-0,0635	0,2885	0,0742	0,0016	-0,0651	-0,1282	0,0252
		2016	1.198.193.867.892	-0,0571	0,00000000000083	0,0922	0,2775	-0,0431	0,0313	0,0609	-0,0045	-0,0526
		2017	1.288.683.925.066	-0,1523	0,00000000000078	0,2940	0,2508	0,1011	0,0054	0,2887	0,0022	-0,1545
42	ROTI	2015	2.142.894.276.216	-0,1330	0,00000000000047	0,1373	0,8500	0,0889	0,0165	0,1208	-0,1751	0,0421
		2016	2.706.323.637.034	-0,0499	0,00000000000037	0,1284	0,6809	-0,0520	0,0117	0,1167	-0,0570	0,0072
		2017	2.919.640.858.718	-0,0806	0,00000000000034	-0,0106	0,6828	-0,0151	0,0153	-0,0258	-0,1361	0,0556
43	SCCO	2015	1.656.007.190.010	-0,0235	0,00000000000060	-0,1028	0,1920	0,0820	-0,0767	-0,0260	-0,0985	0,0750
		2016	1.773.144.328.632	-0,1026	0,00000000000056	-0,0871	0,1819	0,1830	-0,0695	-0,0177	-0,1550	0,0524
		2017	2.449.935.491.586	0,1388	0,00000000000041	0,4334	0,6887	-0,2420	0,0779	0,3555	0,1518	-0,0130
44	SMBR	2015	2.928.480.366.000	-0,0595	0,00000000000034	0,0841	0,2687	0,0741	-0,0140	0,0982	-0,0599	0,0004
		2016	3.268.667.933.000	0,0571	0,00000000000031	0,0188	1,0647	-0,1332	0,0530	-0,0342	-0,1428	0,1999
		2017	4.368.876.996.000	-0,0111	0,00000000000023	0,0066	0,8800	0,0220	0,0446	-0,0380	-0,2027	0,1916
45	STTP	2015	1.700.204.093.895	-0,0054	0,00000000000059	0,2199	0,5918	-0,0022	0,0173	0,2025	-0,0361	0,0307
		2016	1.919.568.037.170	0,0035	0,00000000000052	0,0442	0,5768	-0,0143	0,0376	0,0066	-0,1029	0,1064
		2017	2.337.207.195.055	-0,0365	0,00000000000043	0,0840	0,4817	0,0572	0,0039	0,0801	-0,0989	0,0624
46	TCID	2015	1.863.679.837.324	0,2273	0,00000000000054	0,0036	0,4844	-0,0015	0,0613	-0,0577	-0,1177	0,3451
		2016	2.082.096.848.703	-0,0491	0,00000000000048	0,1018	0,4492	0,0689	-0,0524	0,1541	-0,0704	0,0213
		2017	2.185.101.038.101	-0,0845	0,00000000000046	0,0822	0,4415	0,0455	0,0339	0,0483	-0,0962	0,0118
47	TOTO	2015	2.062.386.924.390	0,0216	0,00000000000048	0,1091	0,4243	-0,0325	0,0017	0,1074	-0,0218	0,0434
		2016	2.439.540.859.205	-0,0563	0,00000000000041	-0,0859	0,3614	0,0267	-0,0234	-0,0626	-0,1126	0,0563
		2017	2.581.440.938.262	-0,0552	0,00000000000039	0,0398	0,3124	0,0448	0,0214	0,0184	-0,0820	0,0268
48	TRIS	2015	521.920.090.728	-0,0455	0,00000000000192	0,2163	0,2329	0,1171	-0,0089	0,2252	-0,0291	-0,0164
		2016	574.346.433.075	0,0210	0,00000000000174	0,0734	0,2315	-0,0836	0,0099	0,0635	0,0304	-0,0094
		2017	639.701.164.511	-0,0472	0,00000000000156	-0,2003	0,1979	0,0488	-0,0539	-0,1464	-0,1267	0,0795
49	TRST	2015	3.261.285.495.052	-0,0336	0,00000000000031	-0,0155	0,6443	-0,0312	-0,0172	0,0017	-0,1078	0,0741
		2016	3.357.359.499.954	-0,0612	0,00000000000030	-0,0619	0,6033	0,0310	-0,0057	-0,0562	-0,1606	0,0994
		2017	3.290.596.224.286	-0,0581	0,00000000000030	0,0321	0,6054	-0,0030	0,0065	0,0256	-0,1080	0,0499
50	WIIM	2015	1.334.544.790.387	0,0511	0,00000000000075	0,1333	0,2486	0,0137	-0,0083	0,1416	-0,0018	0,0529
		2016	1.342.700.045.391	-0,0227	0,00000000000074	-0,1144	0,2461	0,0550	0,0005	-0,1149	-0,1277	0,1050
		2017	1.353.634.132.275	-0,1138	0,00000000000074	-0,1547	0,2311	0,0428	-0,0051	-0,1496	-0,1309	0,0171
51	WTON	2015	3.802.658.881.174	-0,0754	0,00000000000026	-0,1642	0,5253	0,0701	0,0248	-0,1891	-0,2214	0,1460
		2016	4.456.097.502.805	0,0811	0,00000000000022	0,1861	0,4980	-0,1207	0,0187	0,1674	0,0412	0,0399
		2017	4.663.078.318.968	-0,0463	0,00000000000021	0,4033	0,5746	0,1363	0,1214	0,2819	-0,0861	0,0398
52	YPAS	2015	320.882.480.510	-0,1357	0,000000000000312	-0,4491	0,5195	-0,0573	-0,0473	-0,4018	-0,2261	0,0904
		2016	279.189.768.587	0,0209	0,000000000000358	0,0033	0,5502	-0,1807	0,0074	-0,0041	0,0000	0,0209
		2017	280.257.664.992	0,0450	0,000000000000357	0,0866	0,5201	-0,0369	0,1229	-0,0364	-0,0947	0,1397

$\beta_1 = 0,043$

$\beta_3 = -0,198$

$\beta_2 = 0,394$

$\beta_4 = -0,612$

Lampiran 3.

Statistik Deskriptif**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
NDACit	156	-.3847	.3682	.041881	.0846003
IFRS	156	0	1	.01	.080
LEV	156	-.7535	2.1914	-.051312	.3864653
TAX	156	-.0732	.0930	.000815	.0117547
SIZE	156	25.2156	33.3202	28.467342	1.6242235
Valid N (listwise)	156				

Lampiran 4.

Asumsi Klasik
Hasil Uji Normalitas 1
One-Sample Kolmogorov-Smirnov Test
 Unstandardized
 Residual

N		156
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.08177644
Most Extreme Differences	Absolute	.094
	Positive	.085
	Negative	-.094
Test Statistic		.094
Asymp. Sig. (2-tailed)		.002 ^c

Hasil Uji Normalitas 2
One-Sample Kolmogorov-Smirnov Test
 Unstandardized
 Residual

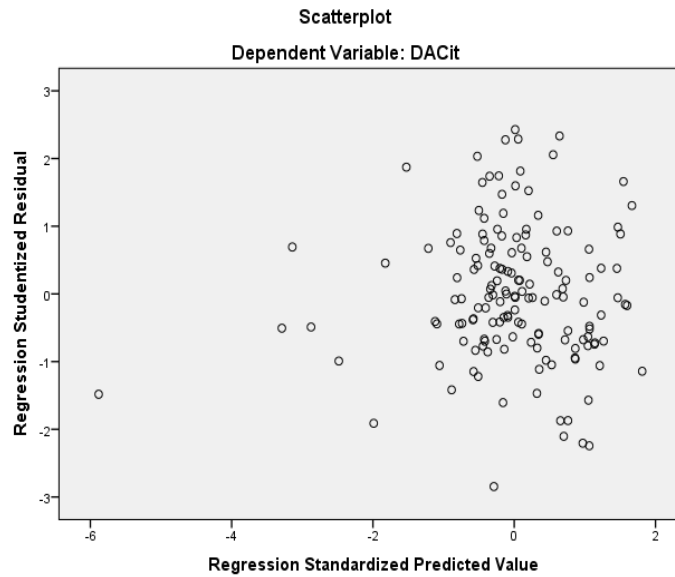
N		152
Normal Parameters ^{a,b}	Mean	.0000000
	Std. Deviation	.06432733
Most Extreme Differences	Absolute	.053
	Positive	.053
	Negative	-.045
Test Statistic		.053
Asymp. Sig. (2-tailed)		.200 ^{c,d}

Hasil Uji Autokorelasi dengan Uji Runs

Runs Test
 Unstandardized
 Residual

Test Value ^a	-.00345
Cases < Test Value	76
Cases >= Test Value	76
Total Cases	152
Number of Runs	70
Z	-1.139
Asymp. Sig. (2-tailed)	.255

Hasil Uji Heteroskedastisitas dengan *Scatterplot*



Hasil Uji Multikolinearitas

Coefficients^a			
		Collinearity Statistics	
		Tolerance	VIF
1	(Constant)		
	IFRS	0.945	1.005
	LEV	0.941	1.063
	TAX	0.977	1.023
	SIZE	0.951	1.052

a. Dependent Variable: DACit

Lampiran 5.

Hasil Regresi Linear Berganda Variables Entered/Removed^a

Model	Variables Entered	Variables Removed	Method
1	SIZE, TAX, IFRS, LEV ^b	.	Enter

a. Dependent Variable: DACit

b. All requested variables entered.

Model Summary^b

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate	Durbin-Watson
1	.285 ^a	.081	.056	.0651967	1.886

ANOVA^a

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	.055	4	.014	3.258	.014 ^b
	Residual	.625	147	.004		
	Total	.680	151			

Coefficients^a

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	.021	.094		.223	.824
	IFRS	.013	.066	.015	.193	.847
	LEV	-.050	.014	-.289	-3.551	.001
	TAX	.072	.451	.013	.159	.874
	SIZE	.001	.003	.016	.191	.848

Residuals Statistics^a

	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	-.070677	.076686	.041998	.0191519	152
Std. Predicted Value	-5.883	1.811	.000	1.000	152
Standard Error of Predicted Value	.005	.065	.010	.007	152
Adjusted Predicted Value	-.043090	.078915	.041849	.0186379	151
Residual	-.1845751	.1576497	.0000000	.0643273	152
Std. Residual	-2.831	2.418	.000	.987	152
Stud. Residual	-2.846	2.427	.000	1.004	151
Deleted Residual	-.1865032	.1588795	.0001010	.0664963	151
Stud. Deleted Residual	-2.918	2.469	.001	1.011	151
Mahal. Distance	.027	150.007	3.974	13.790	152
Cook's Distance	.000	.207	.007	.022	151
Centered Leverage Value	.000	.993	.026	.091	152

a. Dependent Variable: DACit